



## VILLAGE OF RIVER FOREST, ILLINOIS

# Annual Budget Fiscal Year 2027

400 Park Avenue, River Forest, Illinois 60305 [www.vrf.us](http://www.vrf.us)

**VILLAGE OF RIVER FOREST, ILLINOIS  
ANNUAL OPERATING BUDGET  
FISCAL YEAR 2027**

**VILLAGE OFFICIALS**



*Pictured left to right (Vazquez, Brennan, Gillis, Castellano, Adduci, Bachner, O'Connell, Keskitalo)*

**VILLAGE PRESIDENT**

Catherine Adduci

**VILLAGE CLERK**

Rosa Castellano

**VILLAGE TRUSTEES**

Erika Bachner  
Kathleen Brennan  
Lisa Gillis

Megan Keskitalo  
Robert O'Connell  
Respicio Vazquez

**VILLAGE ADMINISTRATOR**

Matthew Walsh

**ASSISTANT VILLAGE ADMINISTRATOR**

Jessica Spencer

**FINANCE DIRECTOR**

Rosemary McAdams

**FIRE CHIEF**

Thomas Gaertner

**POLICE CHIEF**

James Greenwood

**PUBLIC WORKS DIRECTOR**

Jack Bielak



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of River Forest  
Illinois**

For the Fiscal Year Beginning

**May 01, 2025**

*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 to 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 2027 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 2027 objectives tied to the Village Board goals, FY 2026 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 2027 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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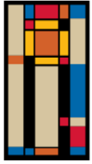
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# RIVER FOREST

*Proud Heritage • Bright Future*

**Village President**

Catherine Adduci

**Village Clerk**

Rosa Castellano

**Village Trustees**

Erika Bachner

Kathleen Brennan

Lisa Gillis

Megan Keskitalo

Robert O'Connell

Respicio F. Vazquez

March 25, 2026

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

On behalf of the Village Management Team, I am pleased to present to you the Fiscal Year 2027 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.

## **Introduction and Overview**

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.

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, strengthening property values through quality of life initiatives and stabilizing 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.

Looking back on FY 2026, the Village continued to provide excellent customer service and make investments to follow the Village's guiding principles. The Village has recently focused on economic development. In FY 2026, the Village Board and staff, alongside consultants, considered proposals for redeveloping village-owned property on Madison Street. The project proposal is expected to be presented to the Development Review Board and Village Board in Fy 2027. The Village continues to work diligently to attract and retain talented staff at all levels of the organization to ensure a high level of customer service for residents. The Village's main priority has remained keeping residents and employees safe, while continuing to provide critical Village services.

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 2027.

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 2027 by recommending and including:

- Identifying one-time expenditures in the general fund as non-recurring 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 projects;
- Continuing to use motor fuel tax revenues to pay for a portion of street maintenance projects;
- Insurance rebates for staff participation in wellness events;
- Utilizing funds received from the additional electric vehicle charging station fees collected on the nine new stations installed in FY 2026;
- Impact fees on Public Safety calls.

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 violation fees and fines, as appropriate;
- Attract economic development and business activity to commercial corridors;
- Actively pursue the federal, state or other funding sources that our Legislators have advocated for and made available to municipalities.
- Impose a tax upon the amusement of video streaming.

Overall, the Village's General Fund remains stable and estimated projections in some major revenues in FY 2026 are projecting a surplus at the end of FY 2026. Property tax revenues are expected to increase over the budgeted FY 2026 revenues. The FY 2027 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 2023 to December 2024 the CPI increase was 2.9%. The Village Board voted to increase the levy by 1.9% to ease the burden on taxpayers. Projected collections for FY 2026 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.

### **Process for Development of the FY 2027 Budget**

The FY 2027 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 2027 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 2027 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 2027 goals, performance measures, and the corresponding expenditure line items.

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. The elimination of the statewide 1% local grocery tax became effective January 1, 2026, however the Village was able to maintain this revenue source by approving a local ordinance in October 2025. The proposed State Fiscal Year (SFY) 2027 budget would reduce the municipal share of state income tax receipts distributed from 6.47% to 6.28%. If adopted, this would reduce income tax revenues received by the Village. The Village is actively monitoring guidance surrounding the Lead Service Line Replacement and Notification Act (LSLRNA). The act mandates that municipalities across the state actively inventory and replace lead water service lines, however the state has not provided the funding to assist municipalities with this effort. This will require significant investment and planning over the next two decades. Village officials continue to collaborate with legislators to secure grants to fund capital projects.

The Village also monitors economic conditions and external factors that may impact the budget. While still above historical averages, inflation has moderated significantly, enabling more predictable financial planning and improved expenditure control. Even still, the future economic environment remains challenging to predict.

### **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 2027 Sales tax revenue is above the FY 2026 projections. This is due to the filling of vacancies in the River Forest Town Center and how these revenues are being distributed. The FY 2027 Budget anticipates a slight increase over FY 2026 projections based on the Consumer Price Index (CPI). This year it rose 2.7% for the twelve months ending December, after seeing a 2.9% increase last year. In FY 2026 the Village approved a local ordinance to maintain the 1% local grocery tax to avoid any impact on sales tax revenues. Non-home rule sales tax revenues also show a slight increase in FY 2027.
- Income tax revenue projections are expected to be above expectations for FY 2026. The amount budgeted in FY 2027 continues to project increases over FY 2026 projected amounts based on the Illinois Municipal League (IML) estimate. It is uncertain whether these projections will change based on the proposed changes in the State Fiscal Year (SFY) 2027 budget which would reduce the municipal share of state income tax receipts distributed from 6.47% to 6.28%.
- Use tax saw significant decreases in FY 2026 due to the change in how this revenue is distributed. Prior to January 1, 2025, use tax was distributed per capita. It is now based on the jurisdiction where the item is shipped or delivered. Based on IML estimates, use tax continues to show a significant decrease over FY 2026 projections.
- Overall utility tax revenues are above FY 2026 projections. This revenue source is weather dependent. This fluctuates based on the weather and gas prices; electric revenues are also slightly above projected FY 2026 amounts. FY 2027 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 however, health insurance premiums are expected to significantly increase overall, with an increase in PPO of 17.7%, HMO of 21.3% and 8.8% for dental premiums. Even with participation in IPBC, Insurance premiums have been on the rise for most municipalities. The Village’s originally projected increases were significantly higher, but staff worked diligently to negotiate more reasonable rate increases based on the Village’s claim history. Through collective bargaining, the Village recently moved public works employees from their union insurance plan to the Village plan, saving expenses as well. Many retirees eligible for Medicare have been moved to the fully insured Benistar supplement plan instead of the Village’s self-insured plan, reducing the annual subsidy contribution. The Village’s participation in the IPBC and the Intergovernmental Risk Management Agency (IRMA) are great examples of long-standing collaboration efforts with other municipalities.

The Village’s statement of revenues over expenditures is listed in Table 1. Overall there is a surplus being shown for FY 2027. 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**

|  | <b>FY 2025<br/>Actual</b> | <b>FY 2026<br/>Budget</b> | <b>FY 2026<br/>Projected</b> | <b>FY 2027<br/>Budget</b> |
|--|---------------------------|---------------------------|------------------------------|---------------------------|
| Revenues   | \$ 41,957,417             | \$ 42,263,012             | \$ 48,899,777                | \$ 45,128,498             |
| Expenditures   | \$ 35,920,756             | \$ 39,188,524             | \$ 38,694,887                | \$ 43,244,312             |
| Excess (Deficiency) of Revenues over<br>(under) Expenditures | \$ 6,036,661              | \$ 3,074,488              | \$ 10,204,890                | \$ 1,884,186              |

### **General Fund**

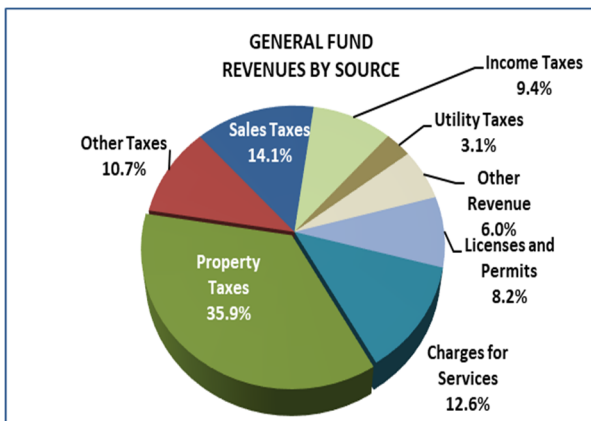
The Village’s General Fund is the primary operating fund for the Village and includes Administration, Building, Police, Fire, and Public Works. The Boards and Commissions, E911, and Legal costs are also paid from the General Fund. The Village’s General Fund operating budget, as presented, is balanced for FY 2027. Non-recurring expenditures are to be funded with reserves.

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

|   | <b>FY 2025<br/>Actual</b> | <b>FY 2026<br/>Budget</b> | <b>FY 2026<br/>Projected</b> | <b>FY 2027<br/>Budget</b> |
|---|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>Operating Revenues</b>                                   |                           |                           |                              |                           |
| Property Taxes  | \$ 7,758,373              | \$ 7,937,975              | \$ 8,421,280                 | \$ 8,065,640              |
| State Sales Tax   | 2,730,601                 | 2,636,379                 | 3,102,320                    | 3,164,366                 |
| Non-Home Rule Sales Tax                                     | 1,247,040                 | 1,175,404                 | 1,477,335                    | 1,506,882                 |
| Income Tax (LGDF)   | 2,036,466                 | 2,088,790                 | 2,116,793                    | 2,124,995                 |
| Other Revenues  | 7,501,782                 | 7,207,939                 | 6,954,052                    | 7,634,402                 |
| <b>Total Revenues</b>                                       | <b>21,274,262</b>         | <b>21,046,487</b>         | <b>22,071,780</b>            | <b>22,496,285</b>         |
| <b>Expenditures</b>   |                           |                           |                              |                           |
| Salaries and Benefits                                       | 14,327,504                | 15,031,999                | 15,136,410                   | 15,642,592                |
| Contractual Services  | 5,175,389                 | 5,195,454                 | 5,314,401                    | 5,655,616                 |
| Commodities   | 530,544                   | 536,145                   | 538,672                      | 562,092                   |
| Capital Outlay  | 160,047                   | 69,500                    | 99,722                       | 360,000                   |
| Transfers   | 795,408                   | 415,933                   | 415,933                      | 1,071,016                 |
| <b>Total Expenditures</b>                                   | <b>20,988,892</b>         | <b>21,249,031</b>         | <b>21,505,138</b>            | <b>23,291,316</b>         |
| <b>Total Revenues over Expenditures</b>                     | <b>\$ 285,370</b>         | <b>\$ (202,544)</b>       | <b>\$ 566,642</b>            | <b>\$ (795,031)</b>       |
| Nonrecurring Expenditures and Transfers                     | 460,352                   | 173,725                   | 139,235                      | 799,945                   |
| <b>Total Operating Revenues over Recurring Expenditures</b> | <b>\$ 745,722</b>         | <b>\$ (28,819)</b>        | <b>\$ 705,877</b>            | <b>\$ 4,914</b>           |

**General Fund Revenues**

From the previous year's budget, General Fund revenues are up \$1,449,798 or 6.89%. The primary General Fund revenue sources are property, sales, and income taxes. These revenues make up approximately 66.06% of the overall revenue in the General Fund.



Property tax revenues are projected to be slightly below the projected FY 2026 collections due to the timing of tax receipts. The FY 2027 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 2023 to December 2024 the CPI increase was 2.9%. The Village Board voted to increase the levy by 1.9% to ease the burden on taxpayers.

The budget includes increases in sales tax, non-home rules sales and income tax for FY 2027. FY 2026 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 2027 budgeted amount assumes increases based on IML forecasts. As stated earlier, if the proposed changes in the State Fiscal Year (SFY) 2027 budget get approved, it would reduce the municipal share of state income tax receipts distributed from 6.47% to 6.28%.

Refuse revenues will increase 3% on the FY 2026 projections. The current refuse contract was approved by the Village Board in May of 2022. The contract included a 3% increase each year beginning in FY 2024. Use tax revenues are expected to continue to decrease based on FY 2026 projections and IML estimates. Telecommunication tax revenues are lower due to service bundling, data packages not subject to the tax, and 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 2027 total property tax revenues of \$8,065,640 are \$127,665 or 1.61% higher than the prior year's budget. This is primarily because of the 1.9% increase in the 2025 tax levy estimates and because projected FY 2026 revenues, based on the 2024 Property Tax Levy, were more than what was budgeted last fiscal year.

### Sales Taxes

State sales tax revenues are expected to increase from the FY 2026 projected amount. The Town Center is fully occupied with the addition of three new businesses, First Watch, Villa Nails and Dentologie, and the expansion of Whole Foods into the adjacent vacant space next door. 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 2.7%, lower than in past years, suggest sales tax revenues will continue to remain steady.



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. Sales tax from Whole Foods along with the other two grocery stores in River Forest generate a large portion of sales tax revenue. 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 2027

budget as presented includes the 1% local grocery tax. The Village Board approved an ordinance to maintain the revenue source in October 2025.

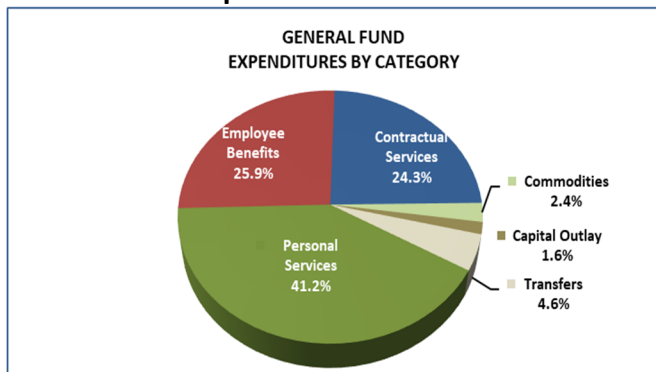
### Income Tax

Income tax revenue from the Local Government Distributive Fund (LGDF) is distributed based on population. FY 2026 income tax receipts are higher than expected based on the rebounding labor market and extraordinary corporate income tax collections. The FY 2027 estimate is based on the IML's most recent projections. It is uncertain whether these projections will change based on the proposed changes in the State Fiscal Year (SFY) 2027 budget which would reduce the municipal share of state income tax receipts distributed from 6.47% to 6.28%.

## 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 an increase since 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 Explore revisions to fees and other revenues in FY 27.

## General Fund Expenditures

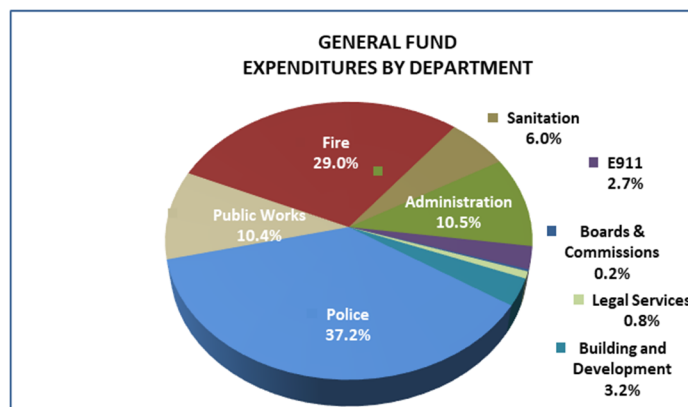


Excluding one-time expenditures, General Fund expenditures have increased approximately \$1,416,065 from last year's budget. As the table illustrates, 67.1% of the General Fund budget is attributed to Salaries and Benefits. Employee salary and benefit costs are higher overall by 4.1%, mainly due to personnel changes, pension obligations 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, fire and public works department budgets are higher due to the agreed upon collective bargaining agreements. Funds continue to be budgeted for various projects and initiatives, such as the purchase of an additional chest compression system for the fire department, traffic control measures on Lake Street and a wing plow for the public works department. 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 76.6% of the Village's General Fund expenditures. The following is a discussion of major initiatives in the General Fund Departments.



### **Administration**

The Administration budget contains funding for several consulting projects, including communications, a performance review study 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 \$604,644. 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 2027 to assist with the costs of the annual contribution.

### **Police and Fire**

Both the Police and Fire Department's budgets increased in FY 2027. This is due to the purchase of new equipment not included in the Capital Equipment Replacement plan, the annual subscriptions that are needed for the technological advances that are being used to ensure public safety and increases to the transfers to the Capital Equipment Replacement Fund (CERF). Increases in Employee salaries are mainly due to contractual salary increases. In FY 2026, pension contribution projections are based on the timing of tax collections. In FY 2027, the police pension contribution will increase 1.29 %, or \$26,311 while the fire pension contribution will increase 1.10%, or \$20,355. These contributions are recommended based on the Village's actuarial reports.

### **Public Works**

The Public Works budget will increase in FY 2027 by 35.22%, primarily due to the capital outlay costs associated with the traffic control installation project. Salaries and Benefits have seen increases due to contractual salary increases.

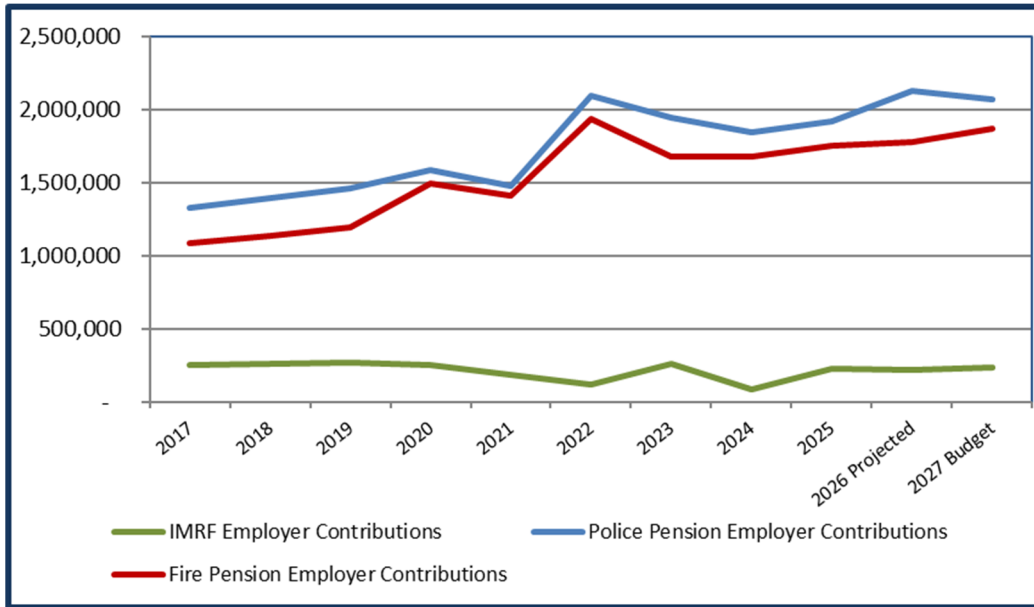
### **Boards & Commission Budget**

The FY 2027 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 2017. 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            |
|--------------------------|--------------------------------------|--|----------------|--------------------------------------|
| <b>Police Pension</b>    | Entry Age Normal/Level % of Pay      | 90% over 30 years/Level Dollar         | 7.0%           | 5 year smoothing of gains and losses |
| <b>Fire Pension Fund</b> | 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 2026 | Estimated FY 2027 | Estimated FY 2028 | Estimated FY 2029 | Estimated FY 2030 |
|----------------------------|----------------|-------------------|-------------------|-------------------|-------------------|
| Levy Year                  | 2025           | 2026              | 2027              | 2028              | 2029              |
| <b>Police Pension Fund</b> | \$2,039,631    | \$2,065,942       | \$2,092,593       | \$2,119,587       | \$2,146,930       |
| <b>Fire Pension Fund</b>   | \$1,850,433    | \$1,870,788       | \$1,891,367       | \$1,912,172       | \$1,933,205       |

The combined increase in employer contributions is 1.20% in the FY 2027 budget from the FY 2026 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 money for replacing vehicles and equipment and building improvements. In FY 2027, funds are appropriated for two vehicles for the Police Department, a light rescue vehicle for the Fire Department, an aerial bucket truck and a pick-up truck for the Public Works Department. Some of these items are deferred purchases from prior years. The emergency generator at Village Hall, improvements to the firing range, the live scan system, overweight truck scales, radios, a pole mounted radar, SCBA air compressor, a stump grinder, salt brine equipment, an asphalt kettle and a water valve operator are also budgeted. Details on each piece of equipment to be replaced in FY 2027 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 2027 Budget includes monies for Village Hall, Police Department, Fire Station and the Public Works garage improvements, electric vehicle charging stations, Des Plaines River Trail, Washington Street improvements, Heritage Square, 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 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 2026 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 4.00% on June 1, 2025, and has announced another increase of 1.85% effective June 1, 2026. 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 the lead service reimbursement program, sewer lateral program, overhead sewer program and the lead service line inventory program. 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 2026 compared to actuals in FY 2025. Projected revenues are expected to be more than budgeted based on projected spring consumption and because the budget is calculated using a five-year average. The FY 2027 budget anticipates average weather conditions and consumption. A .56% increase in the combined water and sewer rate is included. The increase is to account for the June 1, 2026 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. In FY 2024, staff began working on developing a plan to replace all lead service lines in accordance with mandates issued by the IEPA. This mandate will impact the Water and Sewer Fund dramatically and there is no dedicated revenue source provided by the state to fund this mandate. The costs associated with this project are approximately \$2 million per year over an approximately twenty-year period. The FY 2027 budget includes \$430,000 of which \$200,000 is earmarked for the lead service line replacement program and \$230,000 for the completion of the lead service inventory list. 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 2027 by using fund balance reserves and grant funding as seen in the following chart:

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

|  | FY 2025<br>Actual | FY 2026<br>Budget | FY 2026<br>Projected | FY 2027<br>Budget |
|--|-------------------|-------------------|----------------------|-------------------|
| Operating Revenues   |                   |                   |                      |                   |
| Water Sales  | \$ 3,539,383      | \$ 3,615,981      | \$ 3,505,044         | \$ 3,537,042      |
| Sewer Sales  | 2,090,803         | 2,172,804         | 2,034,309            | 2,164,665         |
| Other Revenue  | 223,600           | 945,511           | 1,605,463            | 1,342,793         |
| Total Revenues   | 5,853,786         | 6,734,296         | 7,144,816            | 7,044,500         |
| Expenses   |                   |                   |                      |                   |
| Operating Expenses   | 4,110,966         | 5,282,738         | 5,189,690            | 5,491,799         |
| Depreciation   | 364,670           | 375,000           | 375,000              | 375,000           |
| Total Operating Expenses   | 4,475,636         | 5,657,738         | 5,564,690            | 5,866,799         |
| Operating Revenues over Operating<br>Expenditures including Depreciation | 1,378,150         | 1,076,558         | 1,580,126            | 1,177,701         |
| Capital Expenses   | (483,962)         | (1,257,500)       | (1,157,812)          | (2,267,229)       |
| Total Revenues over Total<br>Expenditures excluding Depreciation         | \$ 1,258,858      | \$ 194,058        | \$ 797,314           | \$ (714,528)      |

Additional expense highlights include:

- \$200,000 for lead water service line replacement reimbursement program
- \$235,000 underground reservoir improvements
- \$45,000 for the lateral sewer program
- \$1,112,729 for the main water replacements
- \$10,000 Pumping Station furniture

### **Police and Firefighter's Pension Funds**

FY 2027 employer contributions to the pension funds are based on what is expected to be levied with the Village's 2026 property tax levy during the fiscal year. As previously discussed, employer contributions are based on the actuarially required contributions calculated by independent actuaries using the Pension Funding Policies.



### **Capital Improvement Plan**

For the FY 2027 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 January 2026. The CIP includes several yearly routine items such as police, fire and public works vehicles and equipment, sewer improvements, and street maintenance. The FY 2027 budget also includes the following major capital items:

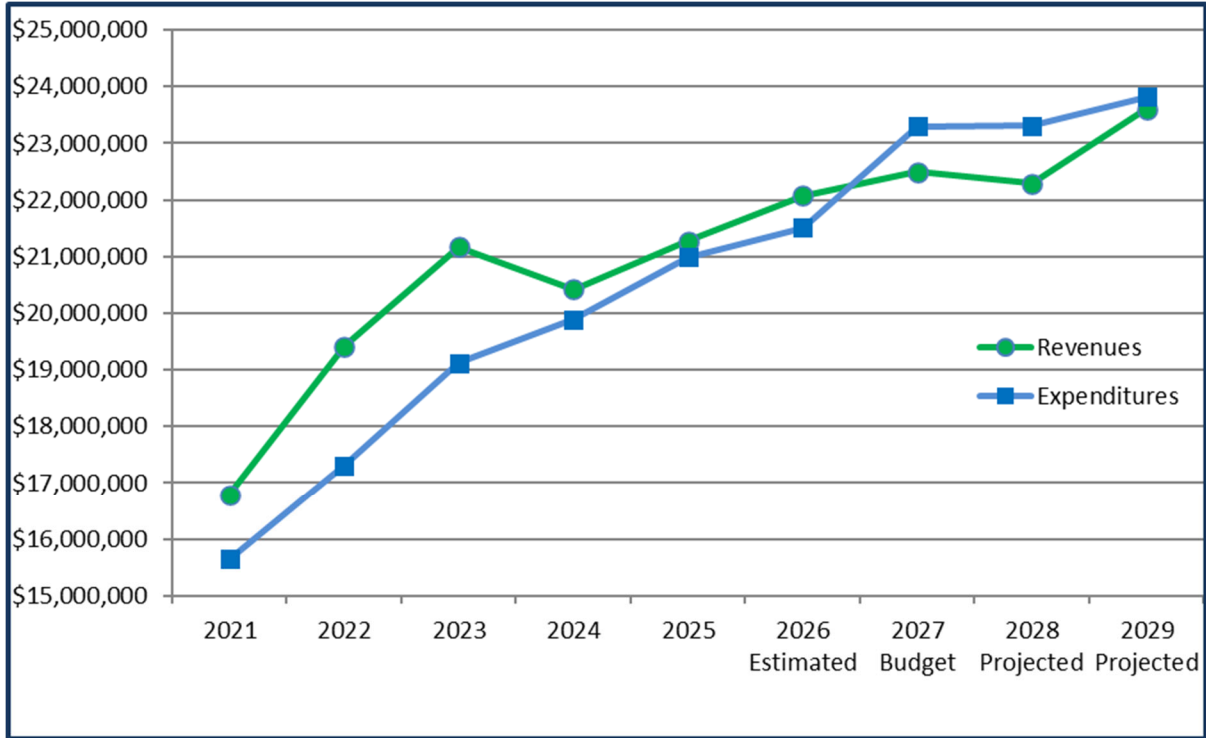
- ✓ Firing Range Upgrades - \$58,812
- ✓ Replacement of Emergency Generator - \$100,000
- ✓ Replace RTU #2 and HVAC Monitoring System -\$170,000
- ✓ Building Envelope Improvements -\$35,000
- ✓ Roof Railing Installation and Garage Interior Drainage Improvements -\$35,000
- ✓ Firefighter Bunkroom Upgrades - \$148,436
- ✓ Men’s Locker Room Renovation in Police Department - \$248,230
- ✓ Pump Station Office Furniture - \$10,000
- ✓ Solar installation at Pumping Station - \$39,917
- ✓ Replacement of vehicles including:
  - Two Police squad cars - \$134,180
  - One Fire vehicle - \$280,000
  - Two Public Works vehicles - \$287,605
- ✓ Police Radios - \$51,677
- ✓ Street Camera System - \$243,500
- ✓ Other Police Equipment - \$64,698
- ✓ Fire Department Equipment - \$21,645
- ✓ Public Works Equipment - \$244,800
- ✓ SCBA - \$34,800
- ✓ EV Station Installation - \$409,533
- ✓ Harlem Avenue Bridge Viaduct - \$96,556
- ✓ Traffic Control Installations- \$520,000
- ✓ Heritage Square - \$100,000
- ✓ Desplaines River Trail - \$85,000
- ✓ Information Technology - \$25,000
- ✓ Parking Lot Improvements - \$431,906
- ✓ Street Improvement Program -\$610,000
- ✓ Street resurfacing on Ashland Avenue, Clinton Place and Bonnie Brae from North Avenue to LeMoyne, Ashland Avenue from Hawthorn to Washington, Forest Avenue and Park Avenue from Washington to Madison, and Park Drive and Vine from Franklin to Park Avenue.



### **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 \$1,019,649 in FY 2028 and FY 2029 projects a deficit of \$209,391. 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 well 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 2021-2025 Actual**



Fiscal Year 2026 estimated expenditures include \$139,235 of one-time expenses, including \$48,366 for initiatives put into place from the Village wide traffic study and \$90,869 for Police and Fire equipment. This was funded by reserves. In Fiscal Year 2027, \$799,945 in nonrecurring expenditures are included that are intended to be funded with General Fund reserves or other reserves. This amount includes \$310,000 for the annual contribution to IRMA for liability insurance, \$360,000 for initiatives put into place from the Village wide traffic study, \$129,945 for Police, Fire and Public Works 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 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. Both Keke and Rosey are planning to retire later this calendar year, so I would also like to congratulate them on the preparation of their final Village budget!

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

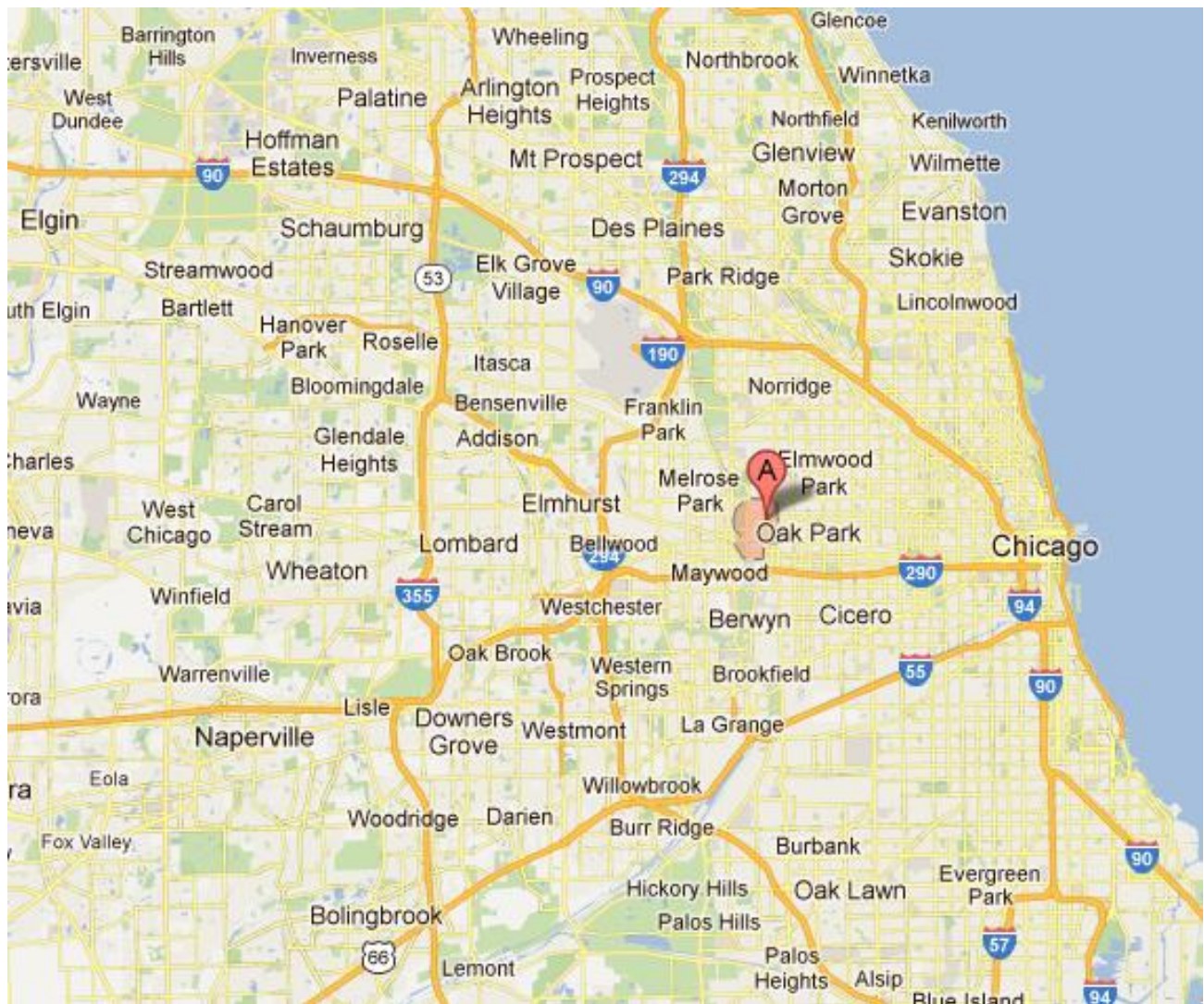
This section contains the Village Board's strategic goals which set the vision for the Budget document as well as a description of the Village, the budget process, fund structure, and detailed financial policies.

# Location of River Forest

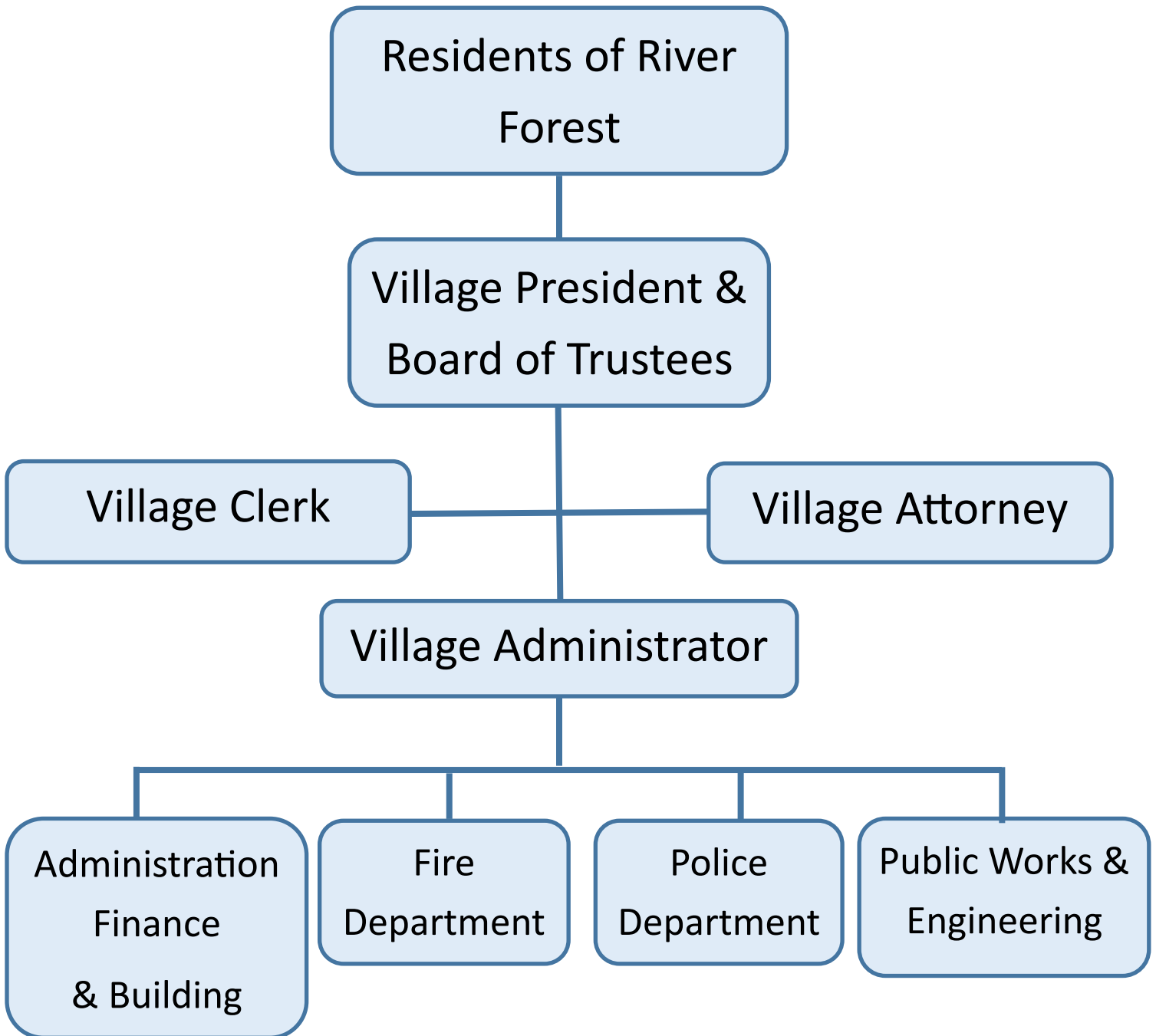
River Forest is located in Cook County, Illinois, approximately 10 miles west of downtown Chicago.

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.
- Maintain sufficient staffing levels through creative and competitive recruitment and retention efforts.
- 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**

- Attract development to commercial corridors, prioritizing the Village-owned properties on Madison Street.
- 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.
- Partner with other local, county and state agencies for grant and program funding to help offset the costs of capital improvement projects and operating expenses.
- Continue collaborative efforts and strengthening of relationships with other governmental entities and educational institutions including the Twin Village covenant and Cross Community Climate Collaborative

### Enhancing Property Values Through the Strengthening our Quality of Life

- Support the Sustainability Commission's 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, Affordable Housing Plan and Age Friendly Ad Hoc Group Report.
- 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 to promote the installation of permeable surfaces and consider possible incentives to promote sustainability goals at commercial locations.
- Expand the promotion and availability of the Get the Lead Out program and pursue different funding sources to support the program and other lead service replacement initiatives
- Examine staffing, staff retention, and consulting service arrangements and the needs of the municipal organization and service expectations of the community.
- Transform the village owned property at Lake Street and Park Avenue into a community gathering and leisure space that beautifies an important commercial corridor.
- Continue hosting community events including the Memorial Day Parade, Business Bash and Senior Bingo and explore additional events to increase community engagement.

*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)

|                         |               |
|-------------------------|---------------|
| <b>Population Total</b> | <b>11,717</b> |
| Persons under 5         | 685           |
| Persons 5 to 19         | 2,880         |
| Persons 19 to 65        | 5,839         |
| Persons over 65         | 2,313         |

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                             | 40.1      |
| Per Capita Income                      | \$92,547  |
| Median Home Value                      | \$687,300 |
| Median Family Income                   | \$148,711 |
| Unemployment Rate (IDES December 2025) | 4.4%      |

### Building Permits

| <u>Fiscal Year</u> | <u>Number Issued</u> | <u>Value of Permits</u> |
|--------------------|----------------------|-------------------------|
| 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              |
| 2024               | 300                  | 10,536,906              |
| 2025               | 470                  | 20,909,252              |

### Water and Sewer

|  |         |
|--|---------|
| Population Served                      | 11,717  |
| 100 Cubic Feet of Water Pumped FY 2025 | 568,329 |
| 100 Cubic Feet of Water Billed FY 2025 | 451,246 |
| Average Daily Pumpage (mgd)            | 1.16    |
| 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            | 3,181   |
| Number of Fire Hydrants                | 440     |

# Community Profile

## Water, Sewer and Refuse Rates

|                         |         |                                  |
|-------------------------|---------|----------------------------------|
| Water                   | \$ 7.85 | Per 100 cubic feet               |
| Sewer                   | \$ 4.69 | Per 100 cubic feet of water used |
| Refuse- Base Service    | \$66.20 | Bi-Monthly                       |
| Refuse- Special Service | \$98.18 | Bi-Monthly                       |

\*The minimum bi-monthly water and sewer bill is \$43.89 for up to 350 cubic feet of water used.

## Village Taxes

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

## Housing Types (CMAP)

|                     |       |
|---------------------|-------|
| Single Family Homes | 2,978 |
| 2 Units             | 164   |
| 3 or 4 units        | 75    |
| 5 or more units     | 1,277 |

## Land Use Percentages (CMAP)

|                           |      |
|---------------------------|------|
| Single-Family Residential | 42.5 |
| Multi-Family Residential  | 2.6  |
| Commercial                | 2.6  |
| Industrial                | N/A  |
| Institutional             | 7.8  |
| Mixed Use                 | 0.2  |
| Transportation and Other  | 21.4 |
| Agricultural              | N/A  |
| Open Space                | 22.6 |
| Vacant                    | 0.2  |

Please refer to pages 181-184 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, 2025:** 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 January 12, 2026.

Budget Kickoff

**January 12, 2026:** 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 23, 2026:** 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

**January 27 - 29, 2026:** 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 13, 2026:** 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 27, 2026:** 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
- Madison Street TIF Fund

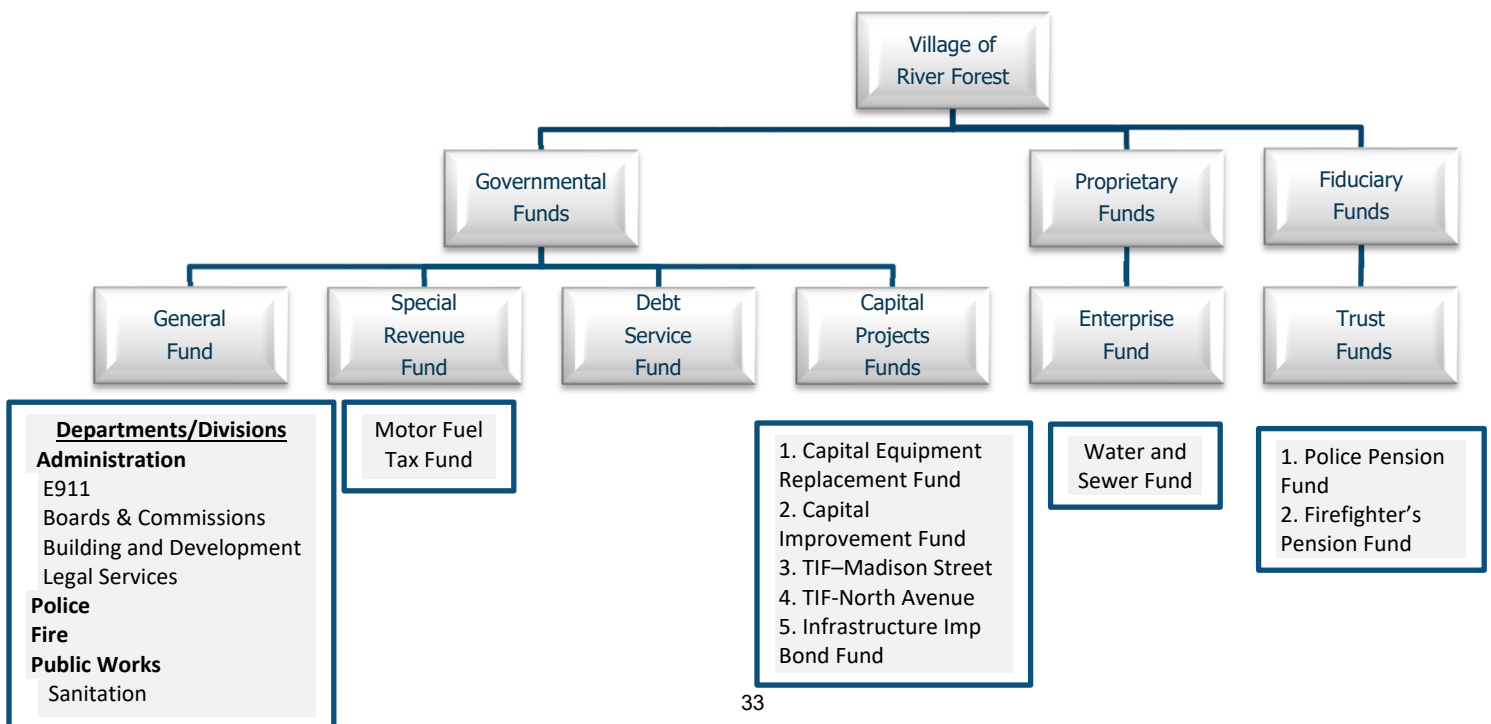
## Proprietary Fund

- 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.*



# 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 2026. 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 2026.

### 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 ambulance 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<br>Department /Function Matrix | Department/Function   |                  |                      |                    |            |                 |          |                   |                            |
|--|-----------------------|------------------|----------------------|--------------------|------------|-----------------|----------|-------------------|----------------------------|
|  | General<br>Government | Public<br>Safety | Highways/<br>Streets | Water and<br>Sewer | Sanitation | Debt<br>Service | Pensions | Capital<br>Outlay | Other<br>Financing<br>Uses |
| <b>General Fund</b>                                    |                       |                  |                      |                    |            |                 |          |                   |                            |
| Administration   |                       |                  |                      |                    |            |                 |          |                   |                            |
| Police   |                       |                  |                      |                    |            |                 |          |                   |                            |
| Fire   |                       |                  |                      |                    |            |                 |          |                   |                            |
| Public Works   |                       |                  |                      |                    |            |                 |          |                   |                            |
| <b>Special Revenue Fund</b>                            |                       |                  |                      |                    |            |                 |          |                   |                            |
| Motor Fuel Tax Fund                                    |                       |                  |                      |                    |            |                 |          |                   |                            |
| <b>Debt Service Fund</b>                               |                       |                  |                      |                    |            |                 |          |                   |                            |
| Debt Service Fund                                      |                       |                  |                      |                    |            |                 |          |                   |                            |
| <b>Capital Projects Funds</b>                          |                       |                  |                      |                    |            |                 |          |                   |                            |
| Capital Equip Replacement Fund                         |                       |                  |                      |                    |            |                 |          |                   |                            |
| Capital Improvements Fund                              |                       |                  |                      |                    |            |                 |          |                   |                            |
| Madison Street TIF Fund                                |                       |                  |                      |                    |            |                 |          |                   |                            |
| North Avenue TIF Fund                                  |                       |                  |                      |                    |            |                 |          |                   |                            |
| Infrastructure Imp Bond Fund                           |                       |                  |                      |                    |            |                 |          |                   |                            |
| <b>Enterprise Fund</b>                                 |                       |                  |                      |                    |            |                 |          |                   |                            |
| Water and Sewer Fund                                   |                       |                  |                      |                    |            |                 |          |                   |                            |
| <b>Trust Funds</b>                                     |                       |                  |                      |                    |            |                 |          |                   |                            |
| 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 30<sup>th</sup> 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

|   | 2026 Budget                                     | 2027 Budget                                     | Change    |
|---|---|---|-----------|
| <b>Vehicle Stickers:</b>                    |   |   |           |
| 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 | \$25  | \$25  | No Change |
| <b>Licenses:</b>                            |   |   |           |
| 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 |
| <b>Fines:</b>                               |   |   |           |
| Parking Fines                               | \$45  | \$45  | No Change |
| Overweight Vehicles                         | \$75 - \$750                                    | \$75 - \$750                                    | No Change |
| Local Ordinance Violations                  | Up to \$750                                     | Up to \$750                                     | No Change |

# Fee Schedule

|  | 2026 Budget  | 2027 Budget  | Change               |
|--|--|--|----------------------|
| <b>Fees Cont'd:</b>                            |  |  |                      |
| Electric Vehicle Charging Station              | N/A  | \$0.25 per kWh                                       | New                  |
| Electric Vehicle Charging Station Overstay Fee | After 2 hours \$10 per hour,<br>max \$30             | After full charge \$10 per hour,<br>max \$100        | Max increase<br>\$70 |
| <b>Service Charges:</b>                        |  |  |                      |
| Solid Waste Bi-Monthly Collection-Base Service | \$66.20  | \$68.18  | +\$1.98              |
| Solid Waste Bi-Monthly Collection- Unlimited   | \$98.18  | \$101.12   | +\$2.94              |
| Composting - 35-gallon cart                    | \$13.79  | \$14.21  | +\$0.42              |
| Composting - 64-gallon cart                    | \$15.91  | \$16.39  | +\$0.48              |
| Composting - 96-gallon cart                    | \$18.04  | \$18.58  | +\$0.54              |
| Solid Waste Tags                               | \$3.50   | \$3.60   | +\$0.10              |
| Ambulance Transport Fee- Resident              | Fee in accordance with IGA<br>with IDHFS + \$25/mile | Fee in accordance with IGA<br>with IDHFS + \$25/mile | No Change            |
| Ambulance Transport Fee- Non-Resident          | Fee in accordance with IGA<br>with IDHFS +\$25/mile  | Fee in accordance with IGA<br>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                                  | \$80   | \$80   | No Change            |
| Daily Parking Fee                              | \$5.00   | \$5.00   | No Change            |
| <b>Permits:</b>                                |  |  |                      |
| Commuter Parking (Monthly)                     | \$55   | \$55   | No Change            |
| Building Permit- Single-Family                 | 2% of Project Cost or \$100<br>minimum               | 2% of Project Cost or \$100<br>minimum               | No Change            |
| Building Permit- All Other                     | 2.35% of Project Cost or<br>\$100 minimum            | 2.35% of Project Cost or \$100<br>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<br>\$150 minimum             | 1.5% of Project Cost or \$150<br>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            |

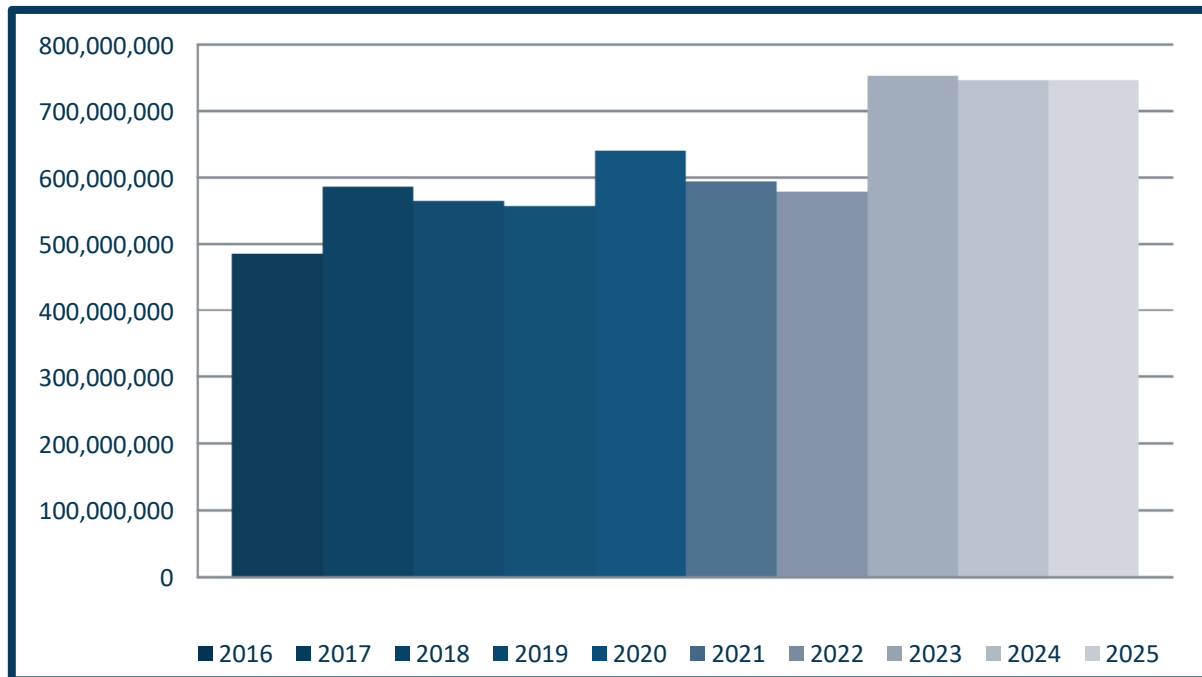
# Fee Schedule

|   | 2026 Budget   | 2027 Budget   | Change                  |
|---|---|---|-------------------------|
| <b>Permits Cont'd:</b>                            |   |   |                         |
| Electrical Service Upgrade                        | Up to 200 Amps: \$75<br>201 to 399 Amps: \$100<br>400 to 799 Amps: \$150<br>800 + Amps: \$200 | Up to 200 Amps: \$75<br>201 to 399 Amps: \$100<br>400 to 799 Amps: \$150<br>800 + Amps: \$200 | No Change               |
| 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  | \$300 plus \$500/day  | Increase<br>\$200/\$250 |
| Beekeeping Permit                                 | \$25  | \$25  | No Change               |
| Grading   | \$50 + pass through costs   | \$50 + pass through costs   | No Change               |
| <b>Zoning &amp; Administrative Building Fees:</b> |   |   |                         |
| 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               |
| <b>Other:</b>                                     |   |   |                         |
| Impounded Dogs                                    | \$30 + Cost   | \$30 + Cost   | No Change               |
| <b>Water &amp; Sewer Fees:</b>                    |   |   |                         |
| Water Rate  | \$7.85/100 cubic feet   | \$7.92/100 cubic feet   | +\$0.07                 |
| Sewer Rate  | \$4.69/100 cubic feet   | \$4.69/100 cubic feet   | No Change               |
| <b>Water &amp; Sewer Connection Fees:</b>         |   |   |                         |
| 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                    | 2022 Extended       | 2023 Extended       | 2024 Extended        | 2025 Estimated       |
|----------------------------------|---------------------|---------------------|----------------------|----------------------|
| <b>General Fund</b>              | \$ 3,900,036        | \$ 4,137,038        | \$ 4,379,985         | \$ 4,399,491         |
| <b>Police Pension</b>            | 1,917,728           | 1,966,311           | 2,059,239            | 2,039,631            |
| <b>Fire Pension</b>              | 1,726,796           | 1,787,605           | 1,769,171            | 1,850,433            |
| <b>Total Corporate Levy</b>      | <b>7,544,560</b>    | <b>7,890,954</b>    | <b>8,208,395</b>     | <b>8,289,555</b>     |
| <b>Bond and Interest Levy</b>    | 288,139             | 317,673             | 317,677              | 317,677              |
| <b>River Forest Library Levy</b> | 1,534,121           | 1,626,664           | 1,698,098            | 1,734,288            |
| <b>Total Levy</b>                | <b>\$ 9,366,820</b> | <b>\$ 9,835,291</b> | <b>\$ 10,224,170</b> | <b>\$ 10,341,520</b> |

## Equalized Assessed Valuations

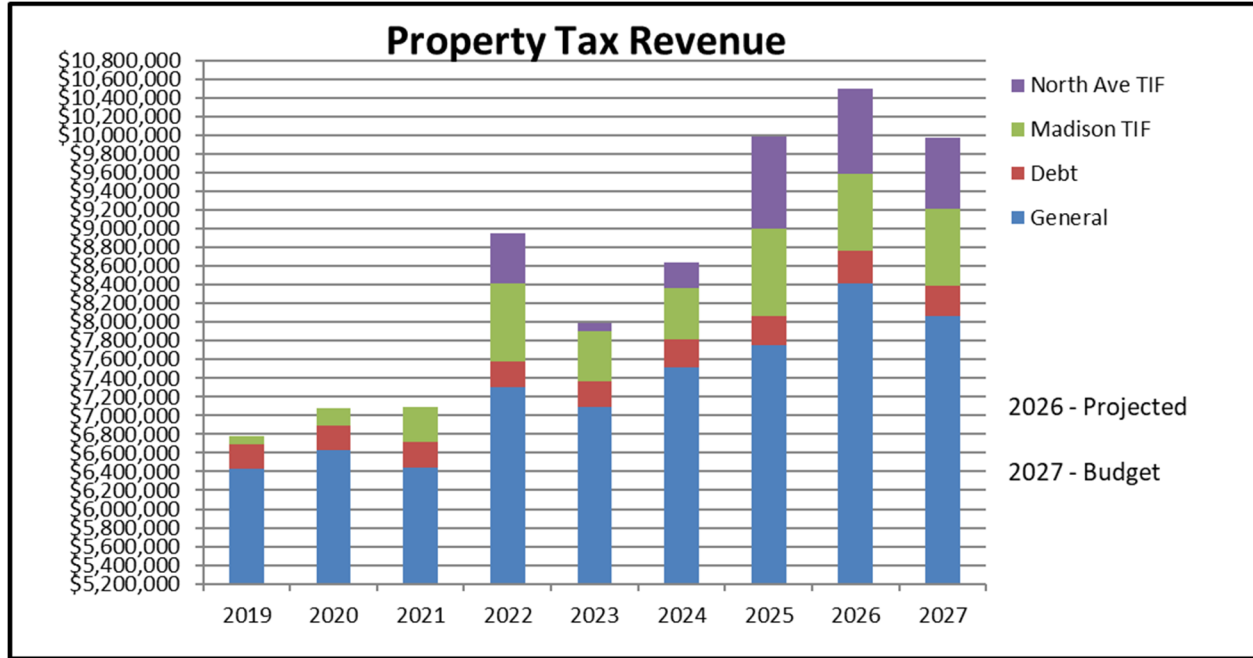


### 2016-2024: Actual 2025: Estimated

The Village's estimated 2025 Equalized Assessed Value (EAV) is expected to stay flat due to no increase for new property in the estimated 2025 tax levy. The Village's property was reassessed in 2023 as can be seen by the overall EAV increase based on the reassessment and property value increases. The EAV has gone up over the past three years after seeing a decline due to appeals and past reassessments 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 2016 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 |
|----------------|-------------|-----------|-------------|---------------|
| 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 Actual    | \$7,518,773 | \$301,341 | \$550,787   | \$267,128     |
| 2025 Actual    | \$7,758,373 | \$302,296 | \$946,690   | \$981,966     |
| 2026 Projected | \$8,421,280 | \$339,328 | \$826,009   | \$907,840     |
| 2027 Budget    | \$8,065,640 | \$323,079 | \$821,568   | \$764,176     |

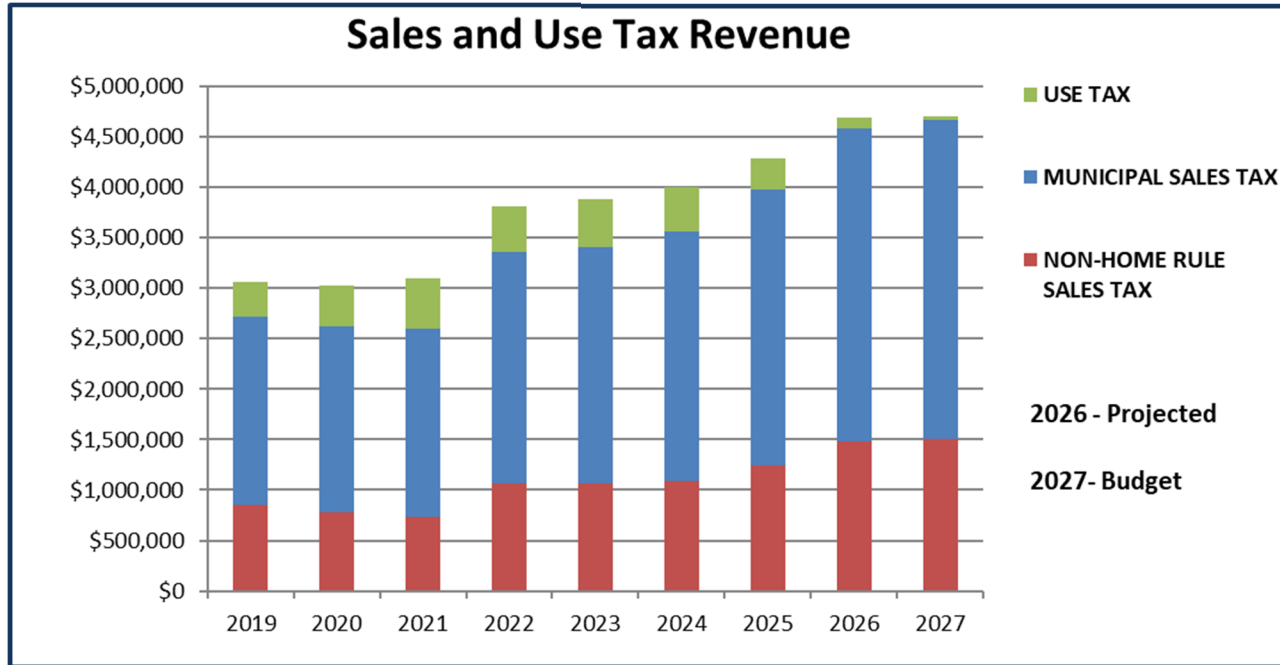
This category includes Property taxes in the General and Debt Service Funds and Incremental Property Taxes from the Village's Tax Increment Financing (TIF) Districts. The Madison Street TIF was established in FY 2017 and the North Avenue TIF was established in 2018. Property taxes are the Village's single 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 2027, General Fund property tax revenues are expected to decrease over the projected FY 2026 revenue collections due to the timing of collections and the annual increase to the levy which was 1.9%. The CPI increase of 2.9% was from December 2023 to December 2024. It was a conscious decision to only take an increase of 1.9% and stay below the limit of 2.9% per PTELL. The Debt Service Levy includes principal and interest payments on the 2026 General Obligation (GO) Limited Tax Bonds issued during FY 2026. The 2026 Property Tax Levy which will be included in FY 2028 revenues are estimated based on increases to the property tax extensions that are limited to five percent, or the December 2024 to December 2025 increase in the CPI of 2.7%, 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   |
|----------------|-------------------------|---------------------|-----------|
| 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 Actual    | \$1,091,379             | \$2,468,793         | \$441,934 |
| 2025 Actual    | \$1,247,040             | \$2,730,601         | \$306,213 |
| 2026 Projected | \$1,477,335             | \$3,102,320         | \$104,281 |
| 2027 Budget    | \$1,506,882             | \$3,164,366         | \$31,285  |

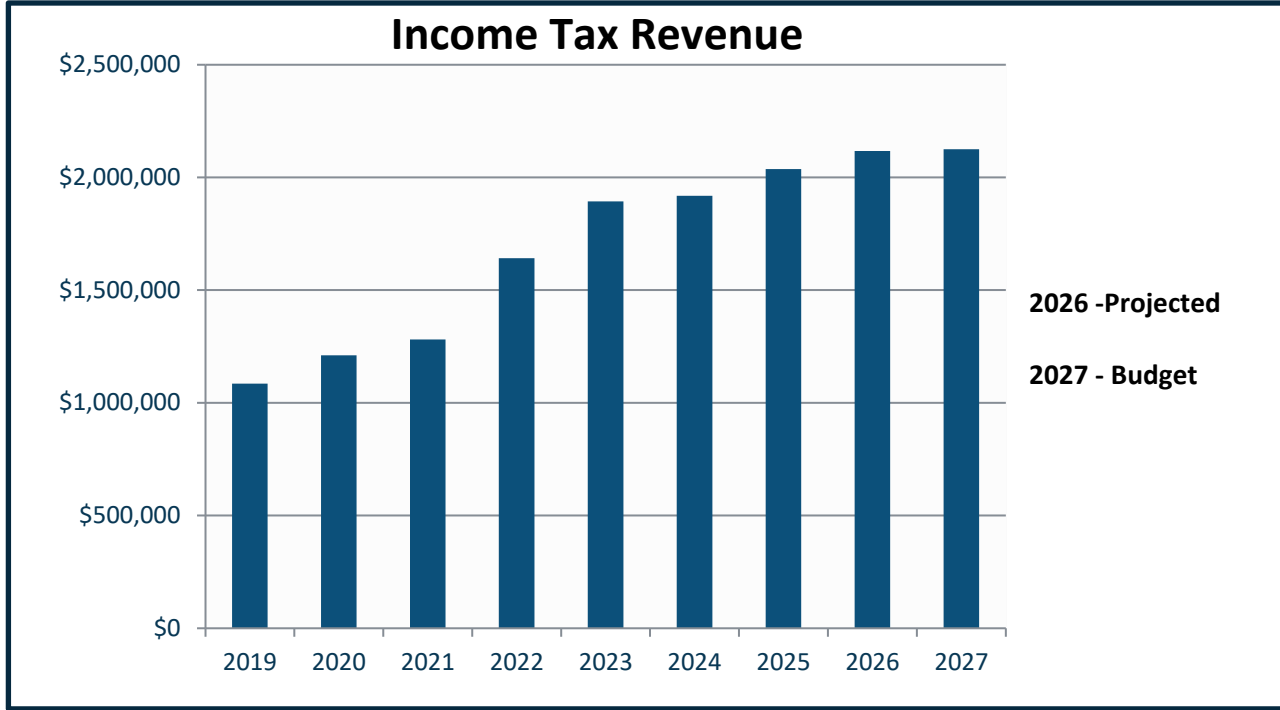
Sales and use tax revenues are from the local portion of the State sales tax rate. Per Illinois law, a use tax (6.25%) must be paid on purchases made for use or consumption in Illinois when goods are purchased from businesses located outside Illinois and brought into or delivered to Illinois. The Village 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 was distributed per capita but this was changed January 1, 2025. It is now based on the jurisdiction where the item is shipped or delivered, which has caused a significant decrease in this revenue stream.

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 2019-2021 sales tax revenues were lower due to temporary retail vacancies and competition from new stores opening in neighboring communities. In FY 2026 sales tax and non-home rule sales tax revenues are projected to be higher than last year. As use tax revenues decrease, sales tax and non-home rule tax revenues have increased based on how these revenues are distributed. The Consumer Price Index (CPI) rose 2.7% 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 2027, further decreases in use tax revenues are expected. The Village will continue to explore economic development opportunities to increase these revenue sources.

# Trends & Projections

## State Income Tax



| YEAR           | INCOME TAX  |
|----------------|-------------|
| 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 Actual    | \$1,918,244 |
| 2025 Actual    | \$2,036,466 |
| 2026 Projected | \$2,116,793 |
| 2027 Budget    | \$2,124,995 |

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

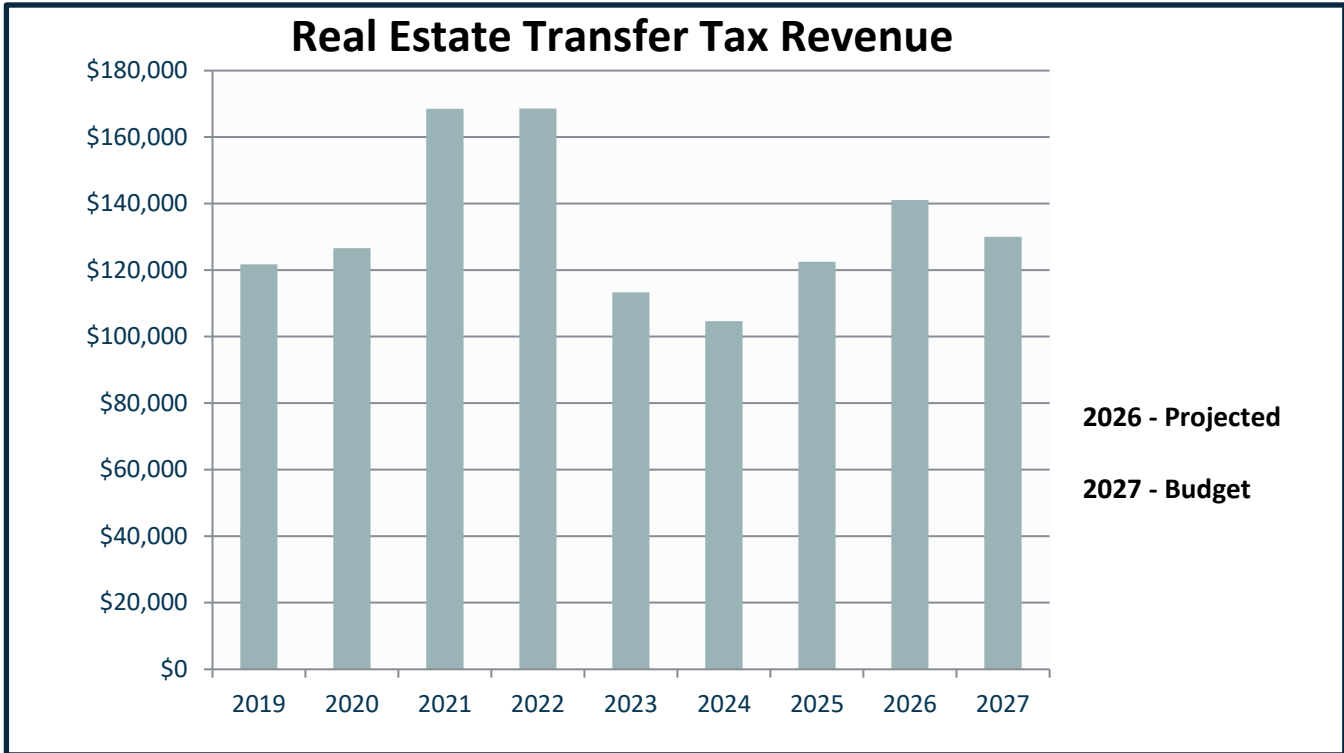
| Year      | Individual Rate ( I ) | Corporate Rate ( C ) | Local Allocation |
|-----------|-----------------------|----------------------|------------------|
| 2015-2016 | 3.75%                 | 5.25%                | 18%/C 9.14%      |
| 2017-2023 | 4.95%                 | 7.00%                | 16.06%/C 6.85%   |
| 2023-2024 | 4.95%                 | 7.00%                | 16.16%/C 6.85%   |
| 2024      | 4.95%                 | 7.00%                | 16.47%/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 2026 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 2027 budgeted amount anticipates a slight increase over FY 2026 projections. The proposed State Fiscal Year (SFY) 2027 budget proposal would reduce the municipal share of state income tax receipts distributed through the Local Government Distributive Fund (LGDF) from 6.47% to 6.28%, The Illinois Municipal League will continue to advocate for fully funding LGDF and all state shared revenues.

# Trends & Projections

## Real Estate Transfer Tax

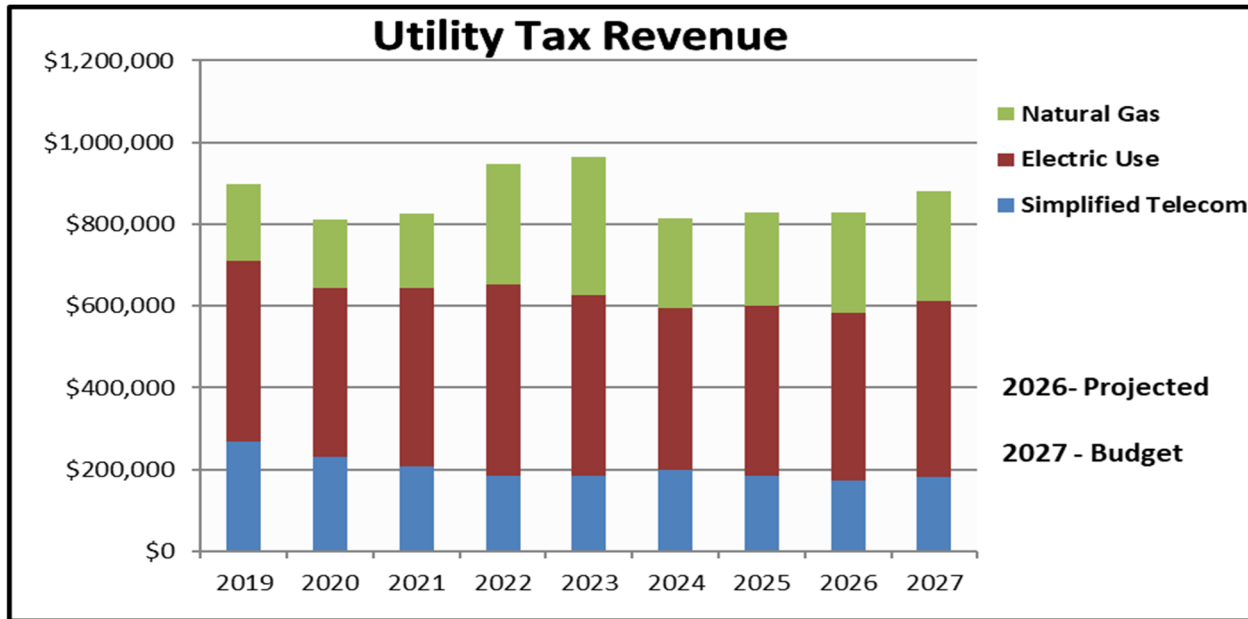


| YEAR           | REAL ESTATE TRANSFER TAX |
|----------------|--------------------------|
| 2019 Actual    | \$121,728                |
| 2020 Actual    | \$126,594                |
| 2021 Actual    | \$168,473                |
| 2022 Actual    | \$168,572                |
| 2023 Actual    | \$113,279                |
| 2024 Actual    | \$104,661                |
| 2025 Actual    | \$122,488                |
| 2026 Projected | \$141,062                |
| 2027 Budget    | \$130,012                |

The Village’s real estate transfer tax is \$1.00 per \$1,000 in property value on residential property and is paid by the seller of the property. Revenues are affected by the value of real estate and the volume of real estate transactions. In 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 2026 the projected amount assumes an increase in activity over the past few years. A general increase would be expected in this revenue source as home values rise.

# Trends & Projections

## Utility Taxes



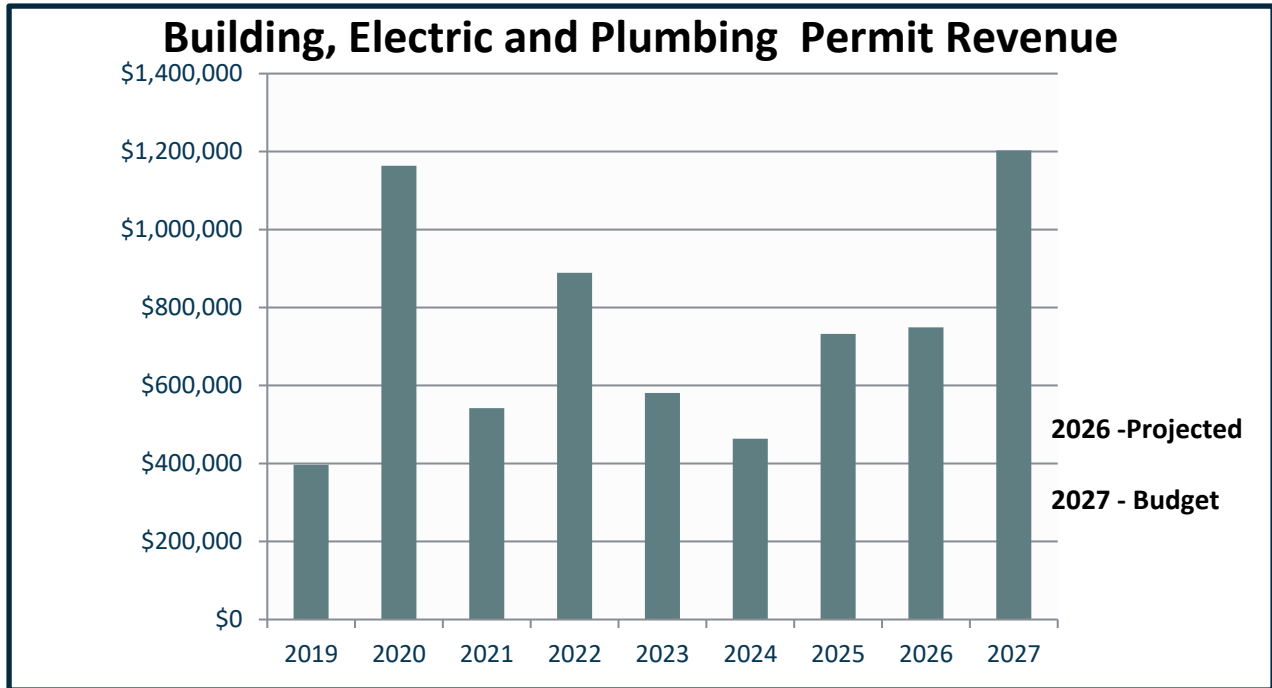
| EAR            | ELECTRIC USE | NATURAL GAS | TELECOM   |
|----------------|--------------|-------------|-----------|
| 2019 Actual    | \$441,078    | \$186,938   | \$269,441 |
| 2020 Actual    | \$413,046    | \$167,825   | \$229,384 |
| 2021 Actual    | \$437,531    | \$182,649   | \$206,494 |
| 2022 Actual    | \$466,792    | \$295,263   | \$185,672 |
| 2023 Actual    | \$441,408    | \$338,061   | \$185,030 |
| 2024 Actual    | \$396,350    | \$218,121   | \$199,235 |
| 2025 Actual    | \$417,243    | \$228,895   | \$183,638 |
| 2026 Projected | \$409,736    | \$246,795   | \$172,803 |
| 2027 Budget    | \$430,448    | \$270,085   | \$181,472 |

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 up in Fiscal Years 2022 and 2023. Projected revenues for electric use tax in FY 2026 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 2027 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 and in FY 2026 a slight decrease is projected. We are expecting a slight increase in the revenue in FY 2027 but expect continued reductions in future years.

# Trends & Projections

## Building, Electric and Plumbing Permits



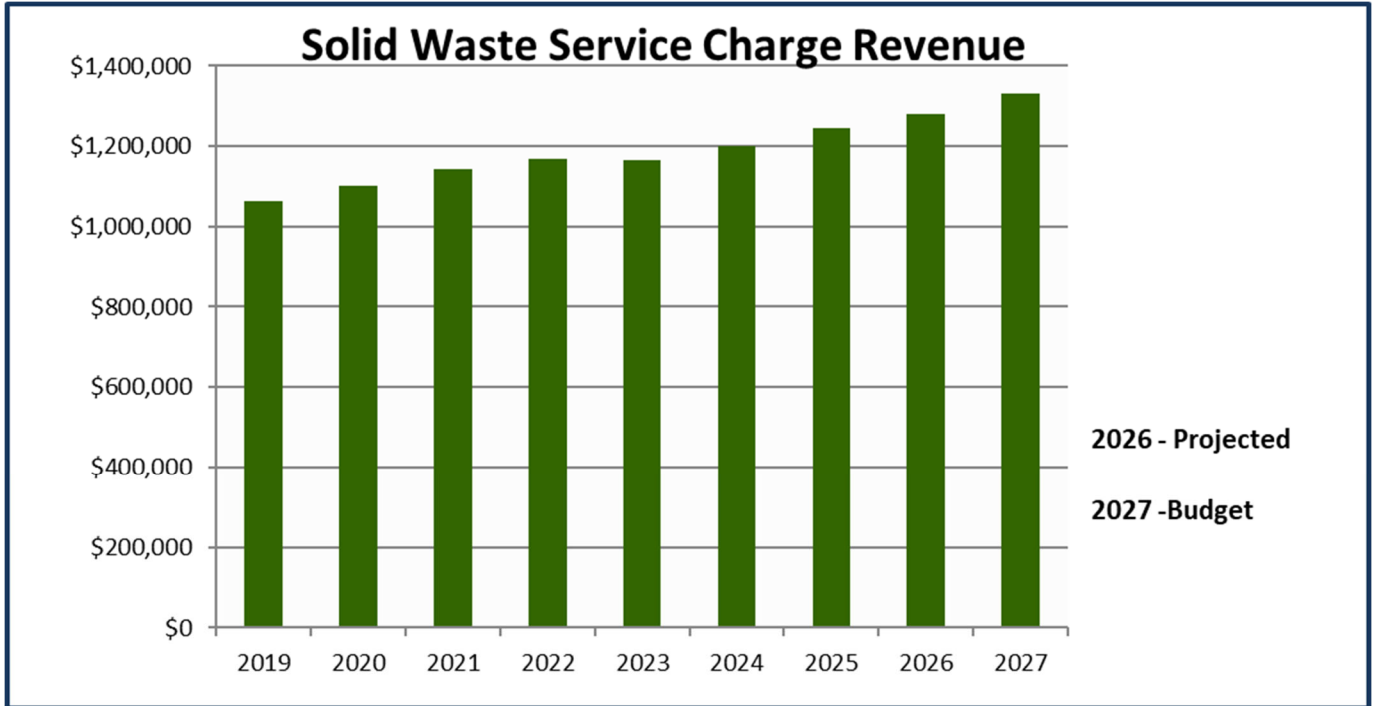
| YEAR           | PERMITS     |
|----------------|-------------|
| 2019 Actual    | \$396,820   |
| 2020 Actual    | \$1,163,648 |
| 2021 Actual    | \$541,844   |
| 2022 Actual    | \$889,157   |
| 2023 Actual    | \$580,869   |
| 2024 Actual    | \$463,779   |
| 2025 Actual    | \$732,132   |
| 2026 Projected | \$749,261   |
| 2027 Budget    | \$1,202,685 |

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. FY 2020 actuals were mainly from the permits issued for construction of the senior care community at Chicago and Harlem (The Sheridan). The FY 2022 actuals include the building permit for the Lake & Lathrop mixed use project. FY 2025 projections include the building permit revenue from the Whole Foods Market expansion project. The FY 2027 budget includes permit revenue projections for the Madison Street Development that is the initial planned development phase this fiscal year. 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

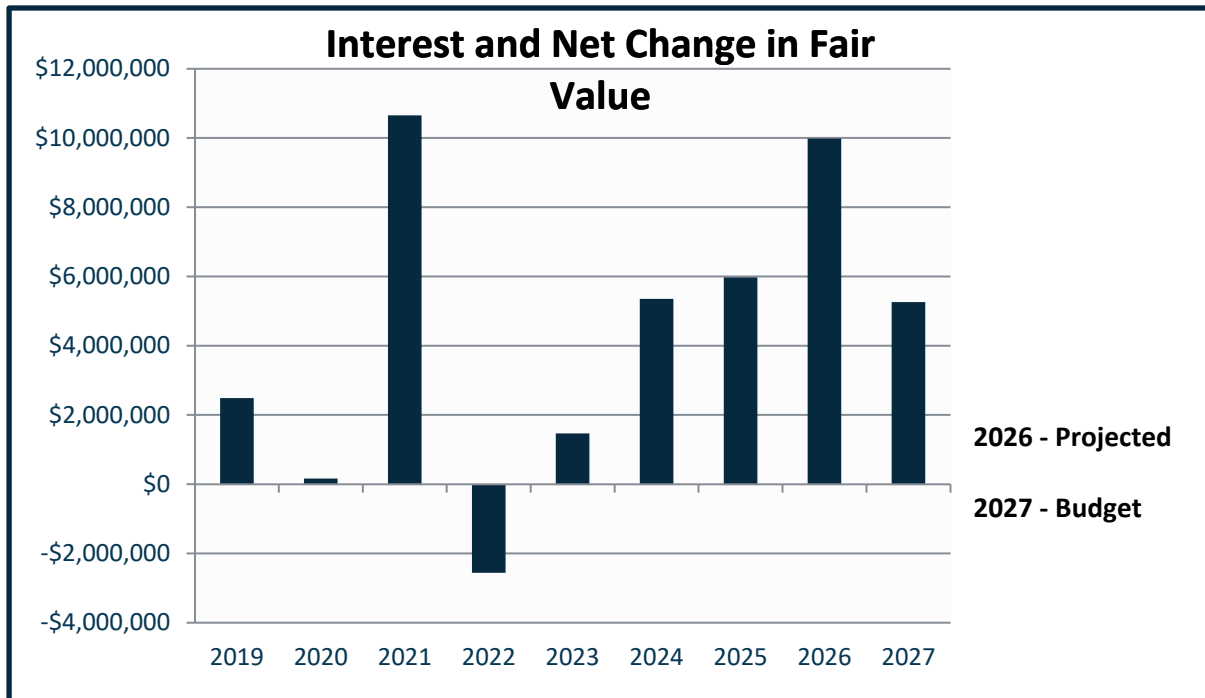


| YEAR           | SOLID WASTE SERVICE CHARGE |
|----------------|----------------------------|
| 2019 Actual    | \$1,063,818                |
| 2020 Actual    | \$1,101,687                |
| 2021 Actual    | \$1,142,557                |
| 2022 Actual    | \$1,168,381                |
| 2023 Actual    | \$1,164,239                |
| 2024 Actual    | \$1,201,632                |
| 2025 Actual    | \$1,245,649                |
| 2026 Projected | \$1,281,484                |
| 2027 Budget    | \$1,329,555                |

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 2027 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

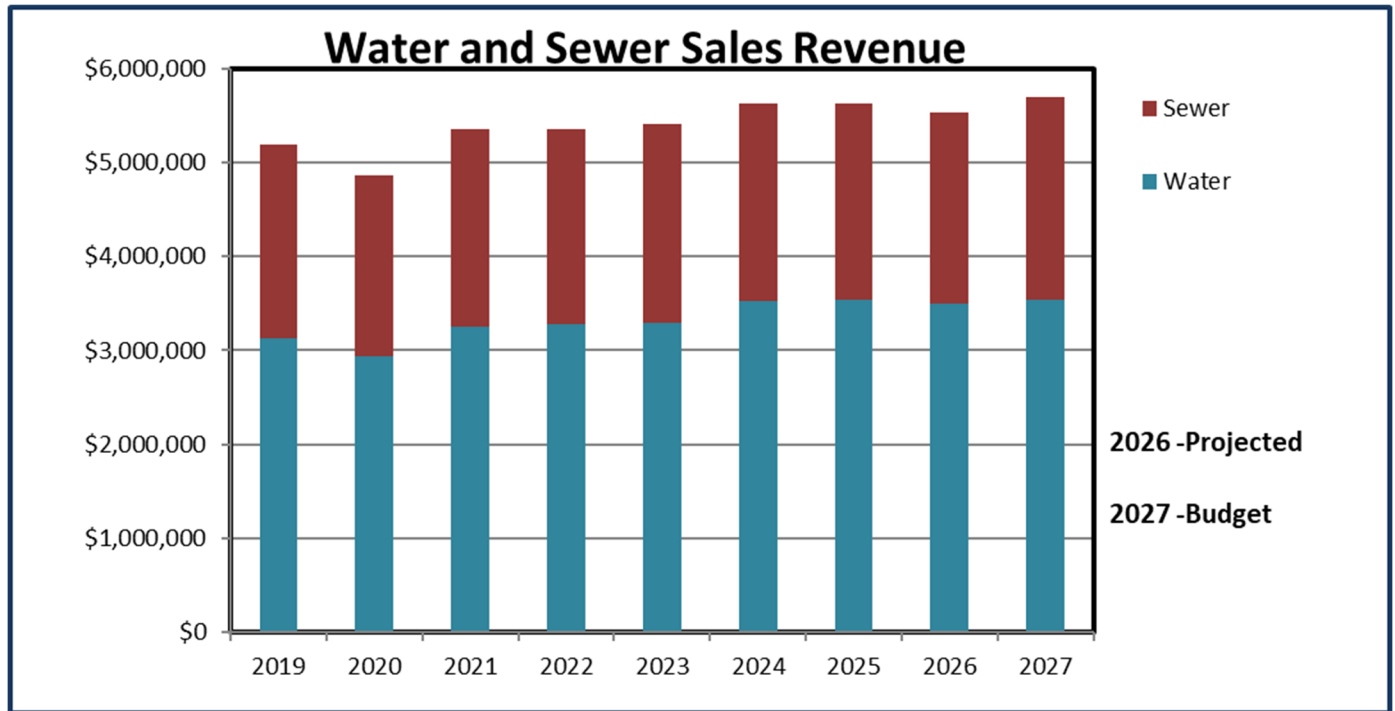


|                       | INTEREST    | NET CHANGE IN FAIR VALUE | TOTAL         |
|-----------------------|-------------|--------------------------|---------------|
| <b>2019 Actual</b>    | \$1,076,394 | \$1,411,947              | \$2,488,341   |
| <b>2020 Actual</b>    | \$1,361,052 | (\$1,198,780)            | \$162,272     |
| <b>2021 Actual</b>    | \$938,994   | \$9,712,815              | \$10,651,809  |
| <b>2022 Actual</b>    | \$790,313   | (\$3,347,861)            | (\$2,557,548) |
| <b>2023 Actual</b>    | \$953,172   | \$512,486                | \$1,465,658   |
| <b>2024 Actual</b>    | \$1,560,737 | \$3,792,531              | \$5,353,268   |
| <b>2025 Actual</b>    | \$1,699,574 | \$4,269,211              | \$5,968,785   |
| <b>2026 Projected</b> | \$1,683,243 | \$8,300,000              | \$9,983,243   |
| <b>2027 Budget</b>    | \$1,421,797 | \$3,837,339              | \$5,259,136   |

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. 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 (IPOPFI). 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       |
|----------------|-------------|-------------|
| 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 Actual    | \$3,522,925 | \$2,111,998 |
| 2025 Actual    | \$3,539,383 | \$2,090,803 |
| 2026 Projected | \$3,505,044 | \$2,034,309 |
| 2027 Budget    | \$3,537,042 | \$2,164,665 |

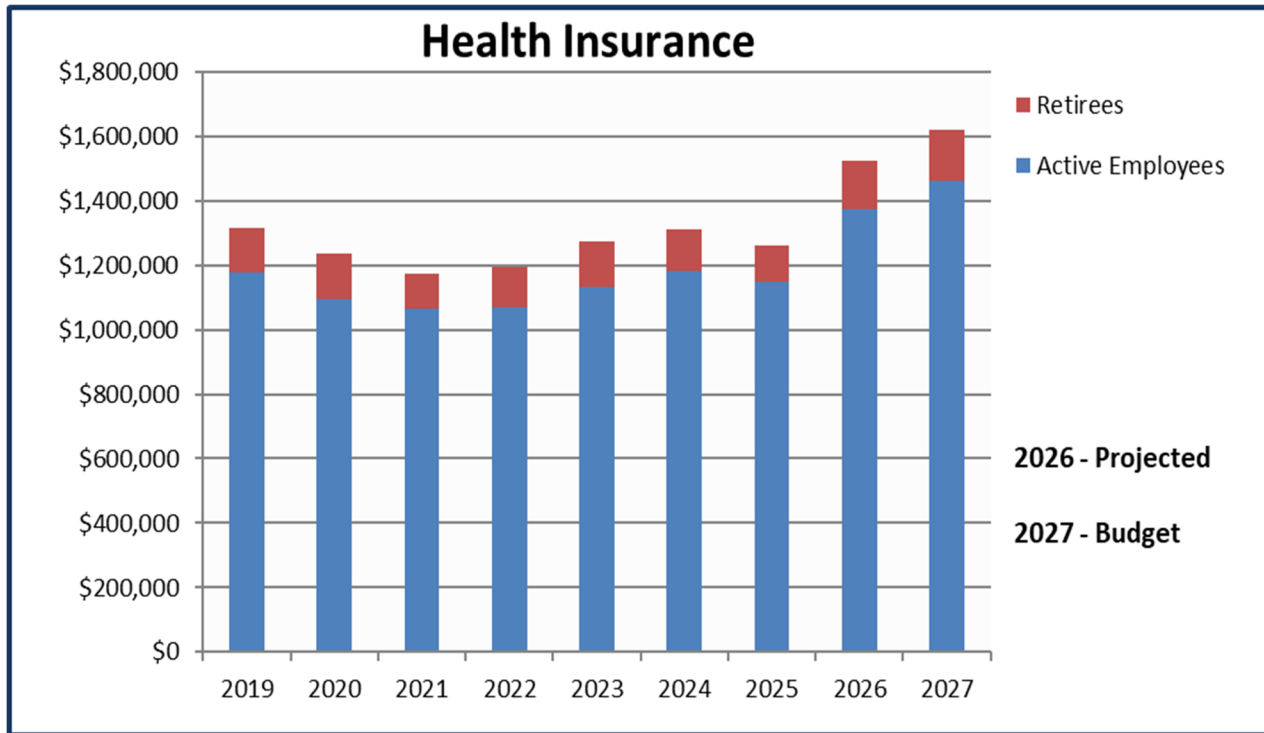
Customers, including residents and businesses, are billed bi-monthly for water and sewer services. Water and sewer revenues are based on the volume of water used. Water rates are developed to recover the cost of providing potable water to users. The Village receives its water from Lake Michigan, directly 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 2026 projections are based on consumption and rate increases. The FY 2027 budget uses a five-year overall average.

The Village's Water and Sewer rates were reviewed by a consultant in FY 2022. 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 is reviewed and there have been no rate increases in five years. Only Chicago rate increases were passed on to residents. Staff has used the information from the study 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 1<sup>st</sup> 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 by 4.00% on June 1, 2025 and has announced another increase of 1.85% effective June 1, 2026.

The FY 2027 budget anticipates average weather conditions and consumption. A .56% increase in the combined water and sewer rate is included.

# Trends & Projections

## Health Insurance



| YEAR           | RETIRES   | ACTIVE EMPLOYEES |
|----------------|-----------|------------------|
| 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 Actual    | \$128,904 | \$1,181,208      |
| 2025 Actual    | \$112,772 | \$1,149,424      |
| 2026 Projected | \$148,609 | \$1,374,984      |
| 2027 Budget    | \$155,050 | \$1,463,130      |

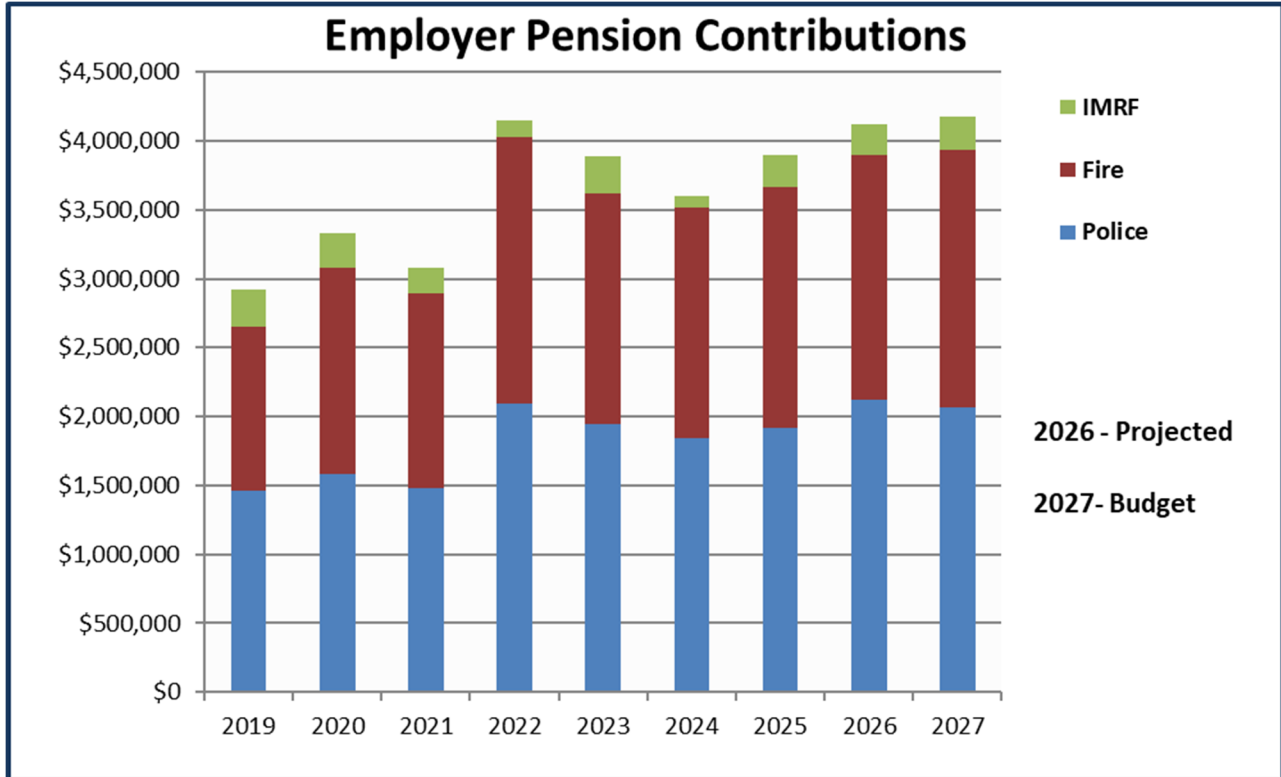
The Village provides health and dental insurance to employees through the Intergovernmental Personnel Benefit Cooperative (IPBC). The Village pays 85% for the HMO and 90% of the PPO HDHP premium as well as single dental coverage. Employees are responsible for paying for 15% of the HMO and 10% of the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

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 2027 Budget includes an increase in PPO of 17.7% and for HMO of 21.3% and a 8.8% for dental premiums.

# Trends & Projections

## Employer Pensions Contributions



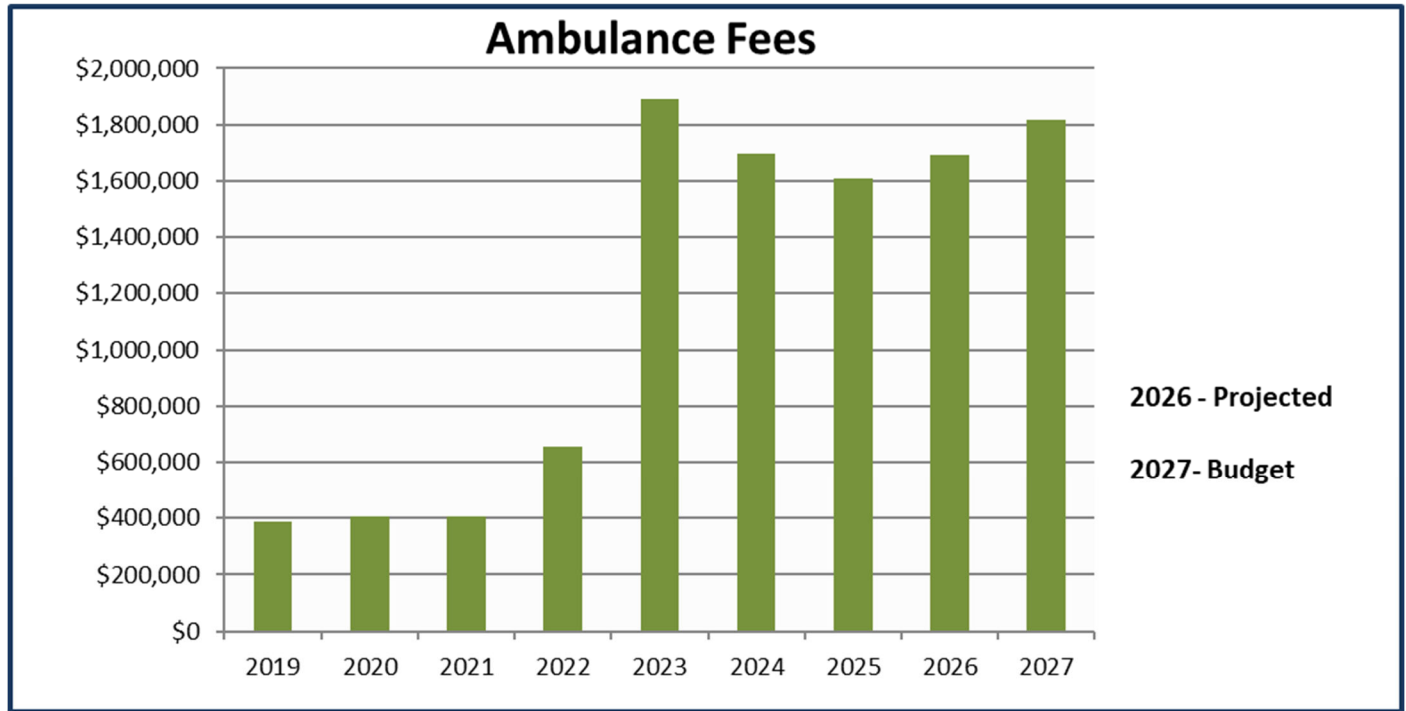
| YEAR           | IMRF      | FIRE        | POLICE      |
|----------------|-----------|-------------|-------------|
| 2019 Actual    | \$265,919 | \$1,193,797 | \$1,462,304 |
| 2020 Actual    | \$256,315 | \$1,490,909 | \$1,584,889 |
| 2021 Actual    | \$186,709 | \$1,413,737 | \$1,479,613 |
| 2022 Actual    | \$119,263 | \$1,931,404 | \$2,096,479 |
| 2023 Actual    | \$263,853 | \$1,678,594 | \$1,943,889 |
| 2024 Actual    | \$88,623  | \$1,673,883 | \$1,841,399 |
| 2025 Actual    | \$230,625 | \$1,749,729 | \$1,917,408 |
| 2026 Projected | \$216,973 | \$1,775,448 | \$2,123,984 |
| 2027 Budget    | \$238,197 | \$1,870,788 | \$2,065,942 |

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 2027 employer contribution is higher for Tax Levy Year 2026. The FY 2027 has modest increases over budgeted 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 2026 are dependent on when the revenues will be collected.

# Trends & Projections

## Ambulance Fees



| YEAR           | Ambulance Fees |
|----------------|----------------|
| 2019 Actual    | \$388,119      |
| 2020 Actual    | \$404,824      |
| 2021 Actual    | \$406,454      |
| 2022 Actual    | \$657,590      |
| 2023 Actual    | \$1,893,121    |
| 2024 Actual    | \$1,698,072    |
| 2025 Actual    | \$1,609,014    |
| 2026 Projected | \$1,691,284    |
| 2027 Budget    | \$1,817,183    |

In March 2020, the Village entered in to 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.

Through this program, the federal government will pay the State the difference between the set amount for Medicaid transports and the actual costs incurred by the Village. The Village is required to submit an annual Integrated Disclosure and Medicaid Cost Report (IDMCR) to IDHFS, to determine the covered ambulance rate for the subsequent year.

Ambulance fees have increased since the Village entered into this agreement. The largest collections were seen In FY 2023, the first full year of the program. Collections are based on the number of transports in a given year and are calculated based on a rate structure determined by the IDHFC.

# 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. Currently the General Fund items are funded at 82.77% and the Water and Sewer Fund items are funded at 99.75%. Overall, the Capital Equipment Replacement Fund is 84.27% funded. There are sufficient funds for this fiscal year and future planned purchases.

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 2026 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<br>FY 2025 | Budgeted<br>FY 2026 | Budgeted<br>FY 2027 | Estimated<br>FY 2028 | Estimated<br>FY 2029 |
|---------------------|-------------------|---------------------|---------------------|----------------------|----------------------|
| Levy Year           | 2024              | 2025                | 2026                | 2027                 | 2028                 |
| Police Pension Fund | \$ 1,917,408      | \$2,039,631         | \$2,065,942         | \$2,092,593          | \$2,119,587          |
| Fire Pension Fund   | \$ 1,749,729      | \$1,850,433         | \$1,870,788         | \$1,891,367          | \$1,912,172          |

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:

# Long-Term Financial Planning

## 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 the increase in the December-to-December change in the Consumer Price Index (CPI). The change in the CPI from December 2024 to December 2025 was 2.7%. A 3% increase was used to calculate the FY 2028 and the FY 2029 projections.

**Garbage Collection Charges:** The Village contracts with Lake Shore Recycling for garbage collection services. The expected increases for garbage services are based on the approved contract. The Budget assumes a 3.0% increase for FY 2027, 2028 and 2029 respectively. The current waste hauling contract is set to expire in 2027, and projections will be reviewed and updated accordingly.

### **Other Revenues:**

| Revenue Source            | % Change |
|---------------------------|----------|
| State Income Taxes        | 2.00%    |
| 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, grants, automated traffic enforcement system fines and a portion of ambulance fees. 25% of the revenue from parking fees is allocated to this fund. Funds have been assigned in this fund to pay for future commuter parking lot improvements. In FY 2026, construction on North Avenue required a portion of the enforcement system to be out of service. The FY 2027 Budget anticipates an increase in automated traffic enforcement system fines when the full system is back in operation. Revenues are expected to go down slightly in Fiscal Years 2028 and 2029. 40% of the revenue from ambulance fees is also allocated to this fund.

## 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 overhead sewer program. 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.

# Long-Term Financial Planning

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 3.37% effective June 1, 2024, by 4.00% effective June 1, 2025, and has announced a 1.85% increase effective June 1, 2026 based on the current CPI. To offset this increase, the FY 2027 budget anticipates a \$0.07 water rate increase on June 1, 2026. An operating increase is not anticipated for the current budget, and no increase is planned for the projections in FY 2028 and FY 2029.

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 2044. The costs associated with this project are approximately \$2 million per year over seventeen years, and there is no dedicated revenue source provided by the state to fund this mandate. This will impact the Water and Sewer Fund dramatically in future years. The FY 2027 budget includes \$430,000 of which \$200,000 is earmarked for the lead service line replacement reimbursement program and \$230,000 for the completion of the lead service inventory list. With the help of grant funding in FY 2027, 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 projects and to help ease the burden on residents. FY 2027 includes an increase to cover the Chicago rate increase of 1.85% with no additional increases to account for operating and capital expenditures being budgeted in FY 2027 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.

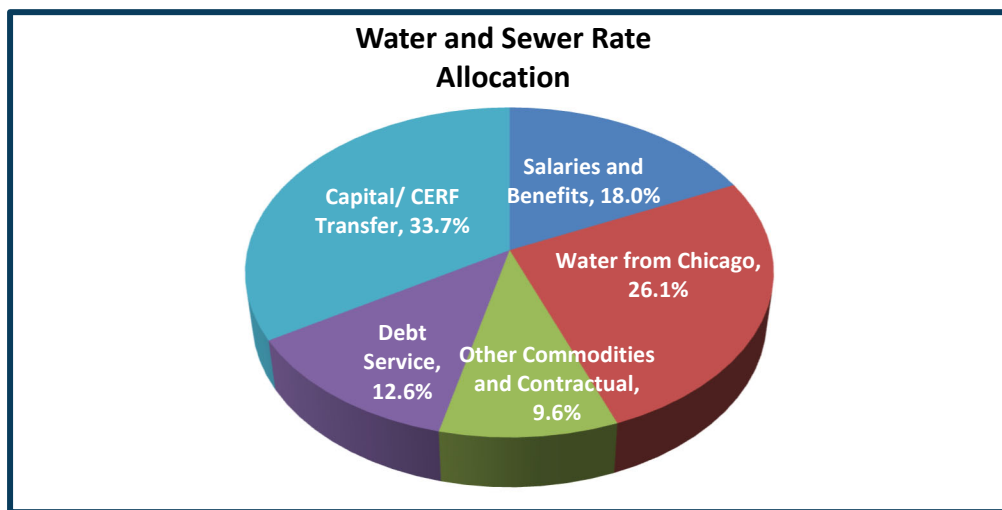
Projections assume a 1.51% combined water and sewer rate increase on June 1, 2027, and a 1.51% increase on June 1, 2028, respectively. These projections include increases to account for an estimated annual increase in the cost of water by the City of Chicago. These projections take into consideration the many new programs being offered, debt obligations and increases in operational and capital allocations. Included in FY 2027 is 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 2028 and 2029 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. Consumption continues to remain relatively flat in FY 2026. Weather conditions also played a role. The revenue projections assume average water consumption using a 5-year average, which went up slightly compared to the FY 2025 usage.

# Long-Term Financial Planning

Actual and Planned Water and Sewer Rates

|                            | 06/01/2025     | 06/01/2026                | 06/01/2026       | 06/01/2027                | 06/01/2027       | 06/01/2027      |
|----------------------------|----------------|---------------------------|------------------|---------------------------|------------------|-----------------|
| <b>Reason for Increase</b> | <b>Current</b> | <b>Chicago Water Rate</b> | <b>Operating</b> | <b>Chicago Water Rate</b> | <b>Operating</b> | <b>Combined</b> |
| <b>Water Rate</b>          | \$7.85         | \$7.92                    | \$7.92           | \$8.11                    | \$8.11           | \$8.30          |
| <b>% Increase</b>          |                | .89%                      | 0.00%            | 2.40%                     | 0.00%            | 2.34%           |
| <b>Sewer Rate</b>          | \$4.69         | \$4.69                    | \$4.69           | \$4.69                    | \$4.69           | \$4.69          |
| <b>% Increase</b>          |                | 0.00%                     | 0.00%            | 0.00%                     | 0.00%            | 0.00%           |
| <b>Total Rate</b>          | \$12.54        | \$12.61                   | \$12.61          | \$12.80                   | \$12.80          | \$12.99         |
| <b>Total % Increase</b>    |                | .56%                      | 0.00%            | 1.51%                     | 0.00%            | 1.48%           |



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, 2027. The Local 150 labor union contract expires April 30, 2028. The Fraternal Order of Police recently agreed to a new contract that will expire on April 30, 2029. Future salary increases for all employees range from 1.50% to 3.50% depending on the labor contract. Salaries make up a significant portion of the general fund expenditures, and future increases will need to be reviewed to ensure fund balance policies are met.

# Long-Term Financial Planning

## Other

| Account                           | % Change | Account                  | % Change |
|-----------------------------------|----------|--------------------------|----------|
| <b>Employee Benefits</b>          |          | <b>Contractual</b>       |          |
| FICA - % of Payroll               | 6.20%    | IRMA Liability Insurance | 4.00%    |
| Medicare - % of Payroll           | 1.45%    | Other Contractual        | 2.00%    |
| IMRF - % of Payroll               | 7.85%    | <b>Commodities</b>       | 2.00%    |
| Health Insurance                  | 4.00%    | <b>Transfer to CERF</b>  | 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 2027, 2028 and 2029. The Village will continue to monitor and adjust revenues and expenditures to ensure that a balanced budget is presented each year. The Fiscal Year 2027 deficit is due to \$799,945 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, Fire and Public Works equipment and other miscellaneous one-time expenditures. The General Fund balance exceeds the required 25% through FY 2029.

#### Capital Improvement Fund

It is estimated that the Capital Improvement Fund will have a deficit fund balance of (\$336,158) at the end of FY 2028. Staff continues to apply for all grant opportunities and unless funding is available some projects will need to be deferred to future years.

#### Water and Sewer Fund

The Water and Sewer Fund projections show a decrease in cash reserves in FY 2027 from the projected FY 2026 expected balances. FY 2027 includes many ongoing initiatives including the sewer lateral program, lead service subsidy program, the Lead Service Line Inventory and Replacement program and water main replacement programs identified in the water system study. 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 2027 and FY 2028 but will drop below the recommended reserve in FY 2029. 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 2027-2029**

|   | <b>2025<br/>Actual</b> | <b>2026<br/>Budget</b> | <b>2026<br/>Estimated</b> | <b>2027<br/>Budget</b> | <b>FY 2028<br/>Projected</b> | <b>FY 2029<br/>Projected</b> |
|---|------------------------|------------------------|---------------------------|------------------------|------------------------------|------------------------------|
| <b>REVENUES</b>                                       |                        |                        |                           |                        |                              |                              |
| Property Taxes  | 7,758,373              | 7,937,975              | 8,421,280                 | 8,065,640              | 8,307,609                    | 8,556,837                    |
| Personal Prop Replcmt Tax                             | 215,361                | 222,259                | 223,537                   | 252,853                | 257,910                      | 263,068                      |
| Restaurant Tax  | 181,784                | 191,476                | 200,610                   | 202,616                | 206,668                      | 210,802                      |
| General Sales Taxes                                   | 2,730,601              | 2,636,379              | 3,102,320                 | 3,164,366              | 3,227,653                    | 3,292,206                    |
| Use Tax   | 306,213                | 229,653                | 104,281                   | 31,285                 | 31,911                       | 32,549                       |
| Non-Home Rule Sales Tax                               | 1,247,040              | 1,175,404              | 1,477,335                 | 1,506,882              | 1,537,020                    | 1,567,760                    |
| State Income Taxes                                    | 2,036,466              | 2,088,790              | 2,116,793                 | 2,124,995              | 2,167,495                    | 2,210,845                    |
| Real Estate Transfer Taxes                            | 122,488                | 136,316                | 141,062                   | 130,012                | 132,612                      | 135,264                      |
| Communication Taxes                                   | 183,638                | 188,079                | 172,803                   | 181,472                | 177,843                      | 174,286                      |
| Utility Taxes   | 646,138                | 694,044                | 656,531                   | 700,533                | 700,533                      | 700,533                      |
| Local Gasoline Tax                                    | 73,421                 | 89,274                 | 65,328                    | 77,175                 | 77,175                       | 77,175                       |
| Cannabis Excise Taxes                                 | 18,172                 | 19,450                 | 18,044                    | 18,044                 | 18,405                       | 18,773                       |
| <b>Sub-Total</b>                                      | <b>15,519,695</b>      | <b>15,609,099</b>      | <b>16,699,924</b>         | <b>16,455,873</b>      | <b>16,842,834</b>            | <b>17,240,098</b>            |
| Other Intergovernmental Revenues                      | 40,166                 | 71,800                 | 41,179                    | 48,274                 | 48,454                       | 48,639                       |
| Building Permits                                      | 684,112                | 525,000                | 697,238                   | 1,151,969              | 540,000                      | 540,000                      |
| Other License/ Permits                                | 684,973                | 702,693                | 676,903                   | 697,951                | 692,051                      | 692,051                      |
| Garbage Collection Charges                            | 1,245,649              | 1,288,617              | 1,281,484                 | 1,329,555              | 1,369,442                    | 1,410,525                    |
| Other Charges for Services                            | 1,250,800              | 1,623,368              | 1,403,930                 | 1,504,780              | 1,506,639                    | 1,508,539                    |
| Fines/Forfeits  | 253,898                | 315,324                | 285,196                   | 349,473                | 351,467                      | 353,501                      |
| Interest  | 530,703                | 334,818                | 403,876                   | 277,868                | 272,311                      | 266,864                      |
| Miscellaneous   | 648,290                | 325,768                | 432,050                   | 330,542                | 312,124                      | 1,195,777                    |
| IRMA Surplus  | 415,976                | 250,000                | 150,000                   | 350,000                | 350,000                      | 350,000                      |
| <b>Sub-Total</b>                                      | <b>5,754,567</b>       | <b>5,437,388</b>       | <b>5,371,856</b>          | <b>6,040,412</b>       | <b>5,442,488</b>             | <b>6,365,896</b>             |
| <b>Total Revenues</b>                                 | <b>21,274,262</b>      | <b>21,046,487</b>      | <b>22,071,780</b>         | <b>22,496,285</b>      | <b>22,285,322</b>            | <b>23,605,994</b>            |
| <b>EXPENDITURES</b>                                   |                        |                        |                           |                        |                              |                              |
| Administration  | 2,315,420              | 2,305,280              | 2,307,175                 | 2,450,616              | 2,509,235                    | 2,573,769                    |
| E-911   | 398,156                | 478,080                | 575,248                   | 615,063                | 518,650                      | 529,023                      |
| Boards & Commissions                                  | 49,493                 | 57,884                 | 72,279                    | 55,660                 | 56,157                       | 57,280                       |
| Building and Development                              | 594,394                | 616,257                | 573,500                   | 742,804                | 758,622                      | 774,898                      |
| Legal   | 189,155                | 208,000                | 183,000                   | 188,000                | 191,760                      | 195,595                      |
| Police Department                                     | 7,416,035              | 7,880,983              | 8,016,783                 | 8,211,247              | 8,421,436                    | 8,599,559                    |
| Fire Department                                       | 6,033,668              | 6,238,555              | 6,223,441                 | 6,383,759              | 6,543,217                    | 6,711,334                    |
| Public Works  | 1,886,804              | 1,697,781              | 1,778,058                 | 2,180,127              | 1,813,359                    | 1,852,308                    |
| Sanitation  | 1,310,359              | 1,350,278              | 1,359,721                 | 1,393,024              | 1,421,519                    | 1,450,603                    |
| Expenditures before CERF Transfer                     | <b>20,193,484</b>      | <b>20,833,098</b>      | <b>21,089,205</b>         | <b>22,220,300</b>      | <b>22,233,955</b>            | <b>22,744,369</b>            |
| Transfers-Out to CERF/CIF/TIF                         | 795,408                | 415,933                | 415,933                   | 1,071,016              | 1,071,016                    | 1,071,016                    |
| <b>Total Expenditures</b>                             | <b>20,988,892</b>      | <b>21,249,031</b>      | <b>21,505,138</b>         | <b>23,291,316</b>      | <b>23,304,971</b>            | <b>23,815,385</b>            |
| Results of Operations                                 | 285,370                | (202,544)              | 566,642                   | (795,031)              | (1,019,649)                  | (209,391)                    |
| Est Available Fund Balances                           |                        |                        |                           |                        |                              |                              |
| Beginning of year                                     | 9,253,131              | 9,538,501              | 9,538,501                 | 10,105,143             | 9,310,112                    | 8,290,463                    |
| End of year   | <b>9,538,501</b>       | <b>9,335,957</b>       | <b>10,105,143</b>         | <b>9,310,112</b>       | <b>8,290,463</b>             | <b>8,081,072</b>             |
| Percentage of Subsequent Year's Budgeted Expenditures | <b>44.89%</b>          | <b>40.08%</b>          | <b>43.39%</b>             | <b>39.95%</b>          | <b>34.81%</b>                | <b>33.93%</b>                |
| <b>Target Fund Balance</b>                            |                        |                        |                           |                        |                              |                              |
| (25% of subsequent year budgeted exp.)                | 5,312,258              | 5,822,829              | 5,822,829                 | 5,826,243              | 5,953,847                    | 6,072,923                    |
| Excess (Deficiency)                                   | 4,226,243              | 3,513,128              | 4,282,314                 | 3,483,869              | 2,336,617                    | 2,008,149                    |

**Village of River Forest  
Capital Improvement Fund  
Three Year Projections 2027-2029**

| Account Number   | Description                       | FY 2025<br>Actual | FY 2026<br>Budget | FY 2026<br>Projected | FY 2027<br>Budget | FY 2028<br>Projected | FY 2029<br>Projected |
|------------------|-----------------------------------|-------------------|-------------------|----------------------|-------------------|----------------------|----------------------|
| <b>14</b>        | <b>Capital Improvement Fund</b>   |                   |                   |                      |                   |                      |                      |
| 14-00-00-43-3200 | Metra Daily Parking Fees          | 9,363             | 9,000             | 10,729               | 10,750            | 10,750               | 10,750               |
| 14-00-00-43-3220 | Parking Lot Permit Fees           | 30,568            | 35,751            | 27,335               | 29,320            | 29,320               | 29,320               |
| 14-00-00-43-3550 | Ambulance Fees                    | 806,106           | 800,000           | 676,513              | 726,873           | 800,000              | 800,000              |
|                  | <b>Charges for Services</b>       | <b>846,037</b>    | <b>844,751</b>    | <b>714,577</b>       | <b>766,943</b>    | <b>840,070</b>       | <b>840,070</b>       |
| 14-00-00-44-4240 | Automated Traffic Enf Fines       | 283,931           | 270,000           | 352,734              | 540,000           | 400,000              | 400,000              |
|                  | <b>Fines &amp; Forfeits</b>       | <b>283,931</b>    | <b>270,000</b>    | <b>352,734</b>       | <b>540,000</b>    | <b>400,000</b>       | <b>400,000</b>       |
| 14-00-00-45-5100 | Interest                          | 36,808            | 33,289            | 34,420               | 30,782            | 30,000               | 30,000               |
| 14-00-00-45-5200 | Net Change in Fair Value          | 4,815             | -                 | -                    | -                 | -                    | -                    |
|                  | <b>Interest</b>                   | <b>41,623</b>     | <b>33,289</b>     | <b>34,420</b>        | <b>30,782</b>     | <b>30,000</b>        | <b>30,000</b>        |
| 14-00-00-46-6410 | Miscellaneous                     | 48,000            | 6,000             | 12,000               | 12,000            | 12,000               | 12,000               |
| 14-00-00-46-6527 | Grants                            | 24,666            | 913,491           | 626,011              | 880,017           | 1,028,600            | -                    |
|                  | <b>Grants &amp; Contributions</b> | <b>72,666</b>     | <b>919,491</b>    | <b>638,011</b>       | <b>892,017</b>    | <b>1,040,600</b>     | <b>12,000</b>        |
|                  | <b>Revenue</b>                    | <b>1,244,257</b>  | <b>2,067,531</b>  | <b>1,739,742</b>     | <b>2,229,742</b>  | <b>2,310,670</b>     | <b>1,282,070</b>     |
| 14-00-00-53-0370 | Professional Services             | 109,875           | 114,000           | 75,000               | 114,000           | 114,000              | 114,000              |
| 14-00-00-53-0380 | Consulting Services               | 24,827            | -                 | -                    | -                 | -                    | -                    |
| 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                     | 178,388           | 180,000           | 163,438              | 163,546           | 180,000              | 180,000              |
|                  | <b>Contractual Services</b>       | <b>325,090</b>    | <b>306,000</b>    | <b>250,438</b>       | <b>289,546</b>    | <b>306,000</b>       | <b>306,000</b>       |
| 14-00-00-55-0500 | Building Improvements             | 306,949           | 326,755           | 285,000              | 676,583           | 183,325              | 125,000              |
| 14-00-00-55-1205 | Streetscape Improvements          | 163,047           | 980,452           | 969,227              | 751,089           | 1,345,750            | 30,000               |
| 14-00-00-55-1210 | Parking Lot Improvements          | -                 | -                 | 72,000               | 531,906           | 563,289              | 206,601              |
| 14-00-00-55-8620 | Information Tech Equipment        | 260,381           | 138,395           | 74,000               | 25,000            | 25,000               | 25,000               |
|                  | <b>Capital Outlay</b>             | <b>730,377</b>    | <b>1,445,602</b>  | <b>1,400,227</b>     | <b>1,984,578</b>  | <b>2,117,364</b>     | <b>386,601</b>       |
| 14-00-00-57-5005 | Transfer To Debt Service          | 293,111           | 292,260           | 292,260              | 295,001           | 293,815              | 292,518              |
|                  | <b>Other Financing Sources</b>    | <b>293,111</b>    | <b>292,260</b>    | <b>292,260</b>       | <b>295,001</b>    | <b>293,815</b>       | <b>292,518</b>       |
|                  | <b>Expense</b>                    | <b>1,348,578</b>  | <b>2,043,862</b>  | <b>1,942,925</b>     | <b>2,569,125</b>  | <b>2,717,179</b>     | <b>985,119</b>       |
| <b>14</b>        | <b>Capital Improvement Fund</b>   | <b>(104,321)</b>  | <b>23,669</b>     | <b>(203,183)</b>     | <b>(339,383)</b>  | <b>(406,509)</b>     | <b>296,951</b>       |
|                  | <b>Beginning Fund Balance</b>     | <b>717,238</b>    | <b>612,917</b>    | <b>612,917</b>       | <b>409,734</b>    | <b>70,351</b>        | <b>(336,158)</b>     |
|                  | <b>Ending Fund Balance</b>        | <b>612,917</b>    | <b>636,586</b>    | <b>409,734</b>       | <b>70,351</b>     | <b>(336,158)</b>     | <b>(39,207)</b>      |

**Village of River Forest**  
**Water and Sewer Fund**  
**Three Year Projections 2027-2029**

| Account Number   | Description                       | 2025<br>Actual   | 2026<br>Budget   | 2026<br>Projected | 2027<br>Budget   | %<br>Chg | 2028<br>Projected | %<br>Chg | 2029<br>Projected |
|------------------|-----------------------------------|------------------|------------------|-------------------|------------------|----------|-------------------|----------|-------------------|
| <b>02</b>        | <b>Water &amp; Sewer Fund</b>     |                  |                  |                   |                  |          |                   |          |                   |
| 02-00-00-42-2360 | Permit Fees                       | 21,850           | 29,055           | 19,667            | 34,056           | 0.00%    | 34,056            | 0.00%    | 34,056            |
|                  | <b>Licenses &amp; Permits</b>     | <b>21,850</b>    | <b>29,055</b>    | <b>19,667</b>     | <b>34,056</b>    |          | <b>34,056</b>     |          | <b>34,056</b>     |
| 02-00-00-43-3100 | Water Sales                       | 3,539,383        | 3,615,981        | 3,505,044         | 3,537,042        | Rate     | 3,619,008         | Rate     | 3,704,642         |
| 02-00-00-43-3150 | Sewer Sales                       | 2,090,803        | 2,172,804        | 2,034,309         | 2,164,665        |          | 2,164,665         |          | 2,164,665         |
| 02-00-00-43-3160 | Penalties on Water                | 32,230           | 33,000           | 38,431            | 35,000           |          | 31,810            |          | 32,281            |
| 02-00-00-43-3515 | NSF Fees                          | 550              | 200              | 1,000             | 500              |          | 500               |          | 500               |
|                  | <b>Charges for Services</b>       | <b>5,662,966</b> | <b>5,821,985</b> | <b>5,578,784</b>  | <b>5,737,207</b> |          | <b>5,815,983</b>  |          | <b>5,902,088</b>  |
| 02-00-00-45-5100 | Interest                          | 163,728          | 116,256          | 143,215           | 106,237          |          | 60,192            |          | 31,034            |
| 02-00-00-45-5200 | Net Change in Fair Value Interest | (2,669)          | -                | -                 | -                |          | -                 |          | -                 |
|                  |                                   | <b>161,059</b>   | <b>116,256</b>   | <b>143,215</b>    | <b>106,237</b>   |          | <b>60,192</b>     |          | <b>31,034</b>     |
| 02-00-00-46-6410 | Miscellaneous                     | (4,819)          | 5,000            | 350               | 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                    | 12,093           | 10,000           | 15,000            | 10,000           |          | 10,000            |          | 10,000            |
| 02-00-00-48-8000 | IRMA Excess                       | 632              | -                | -                 | -                |          | -                 |          | -                 |
|                  | <b>Miscellaneous</b>              | <b>7,906</b>     | <b>17,000</b>    | <b>15,350</b>     | <b>17,000</b>    |          | <b>17,000</b>     |          | <b>17,000</b>     |
|                  | Grants                            | -                | 750,000          | 1,387,800         | 1,150,000        |          | 1,442,000         |          | -                 |
|                  | <b>Other Financing Sources</b>    | <b>-</b>         | <b>750,000</b>   | <b>1,387,800</b>  | <b>1,150,000</b> |          | <b>1,442,000</b>  |          | <b>-</b>          |
| <b>Revenues</b>  |                                   | <b>5,853,781</b> | <b>6,734,296</b> | <b>7,144,816</b>  | <b>7,044,500</b> |          | <b>7,369,231</b>  |          | <b>5,984,178</b>  |
| 02-60-06-51-0200 | Salaries Regular                  | 922,378          | 964,397          | 981,616           | 1,045,680        | 2.00%    | 1,066,594         | 2.00%    | 1,087,925         |
| 02-60-06-51-1500 | Specialist Pay                    | 2,000            | 3,000            | 2,400             | 3,000            | 0.00%    | 3,000             | 0.00%    | 3,000             |
| 02-60-06-51-1700 | Overtime                          | 6,305            | 12,000           | 6,491             | 12,000           | 2.00%    | 12,240            | 2.00%    | 12,485            |
| 02-60-06-51-1950 | Insurance Refusal Reimb           | 300              | 300              | 300               | 300              | 0.00%    | 300               | 0.00%    | 300               |
| 02-60-06-51-3000 | Part-Time Salaries                | 17,328           | 12,000           | 12,000            | 18,000           | 2.00%    | 18,360            | 2.00%    | 18,727            |
|                  | <b>Personal Services</b>          | <b>948,311</b>   | <b>991,697</b>   | <b>1,002,807</b>  | <b>1,078,980</b> |          | <b>1,100,494</b>  |          | <b>1,122,437</b>  |
| 02-60-06-52-0100 | ICMA Contract                     | -                | 1,000            | 563               | 1,000            | 0.00%    | 1,534             | 0.00%    | 1,534             |
| 02-60-06-52-0320 | FICA                              | 56,937           | 61,011           | 6,082             | 66,480           | 6.20%    | 68,231            | 6.20%    | 69,591            |
| 02-60-06-52-0325 | Medicare                          | 13,440           | 14,436           | 14,384            | 15,705           | 1.45%    | 15,957            | 1.45%    | 16,275            |
| 02-60-06-52-0330 | IMRF                              | -                | 72,681           | 69,287            | 79,012           | 8.81%    | 95,310            | 8.81%    | 97,210            |
| 02-60-00-52-0375 | Fringe Benefits                   | 5,228            | 5,808            | 6,168             | 5,808            | 2.00%    | 5,924             | 2.00%    | 6,043             |
| 02-60-00-52-0381 | IMRF Pension Expense              | 92,097           | -                | -                 | -                | 0.00%    | -                 | 0.00%    | -                 |
| 02-60-06-52-0400 | Health Insurance                  | 166,854          | 185,618          | 197,861           | 186,236          | 4.00%    | 193,685           | 4.00%    | 201,433           |
| 02-60-06-52-0420 | Health Insurance - Retirees       | 3,314            | 3,440            | 2,573             | 2,100            | 4.00%    | 2,184             | 4.00%    | 2,271             |
| 02-60-06-52-0421 | OPEB-Other Post Emp Benefits      | 6,168            | -                | -                 | -                | 0.00%    | -                 | 0.00%    | -                 |
| 02-60-06-52-0425 | Life Insurance                    | 308              | 445              | 890               | 445              | 2.00%    | 454               | 2.00%    | 463               |
| 02-60-06-52-0430 | VEBA Contributions                | 15,490           | 16,976           | 36,512            | 29,790           | 2.00%    | 30,386            | 2.00%    | 30,994            |
|                  | <b>Benefits</b>                   | <b>359,835</b>   | <b>361,415</b>   | <b>334,320</b>    | <b>386,576</b>   |          | <b>413,666</b>    |          | <b>425,813</b>    |
| 02-60-06-53-0100 | Electricity                       | 50,969           | 58,000           | 54,083            | 58,000           | 2.00%    | 59,160            | 2.00%    | 60,343            |
| 02-60-06-53-0200 | Communications                    | 5,299            | 5,768            | 4,727             | 5,942            | 2.00%    | 6,061             | 2.00%    | 6,182             |
| 02-60-06-53-0300 | Auditing                          | 10,396           | 10,407           | 10,282            | 11,038           | 2.00%    | 11,259            | 2.00%    | 11,484            |
| 02-60-06-53-0380 | Consulting Services               | 459              | 1,540            | 20,425            | 2,000            | 2.00%    | 2,000             | 2.00%    | 2,040             |
| 02-60-06-53-0410 | IT Support                        | 160,089          | 149,735          | 146,668           | 150,749          | 2.00%    | 153,764           | 2.00%    | 156,839           |
| 02-60-06-53-1300 | Inspections                       | -                | 1,500            | 1,500             | 1,500            | 2.00%    | 1,530             | 2.00%    | 1,561             |
| 02-60-06-53-1310 | JULIE Participation               | 1,219            | 1,750            | 1,634             | 1,750            | 2.00%    | 1,785             | 2.00%    | 1,821             |
| 02-60-06-53-2100 | Bank Fees                         | 51,228           | 27,937           | 42,101            | 44,206           | 2.00%    | 45,090            | 2.00%    | 45,992            |
| 02-60-06-53-2200 | Liability Insurance               | 67,425           | 72,320           | 68,986            | 82,729           | 4.00%    | 86,038            | 4.00%    | 89,480            |
| 02-60-06-53-2250 | IRMA Deductible                   | 43,307           | 9,500            | 10,000            | 9,500            | 2.00%    | 9,690             | 2.00%    | 9,884             |
| 02-60-06-53-3050 | Water System Maintenance          | 123,410          | 128,000          | 150,000           | 144,000          | 2.00%    | 146,880           | 2.00%    | 149,818           |
| 02-60-06-53-3055 | Hydrant Maintenance               | 13,684           | 20,000           | 20,000            | 20,000           | 0.00%    | 20,000            | 0.00%    | 20,000            |
| 02-60-06-53-3200 | Maintenance of Vehicles           | 4,425            | 10,000           | 35,058            | 12,000           | 2.00%    | 12,240            | 2.00%    | 12,485            |
| 02-60-06-53-3300 | Maint of Office Equipment         | 2,366            | 1,102            | 3,100             | -                | 2.00%    | -                 | 2.00%    | -                 |
| 02-60-06-53-3600 | Maint of Buildings                | 17,077           | 16,930           | 18,569            | 19,000           | 2.00%    | 19,380            | 2.00%    | 19,768            |
| 02-60-06-53-3620 | Maintenance of Streets            | 47,490           | 55,000           | 54,088            | 60,000           | 2.00%    | 61,200            | 2.00%    | 62,424            |
| 02-60-06-53-3640 | Sewer/Catch Basin Repair          | 7,621            | 40,000           | 40,000            | 40,000           | 0.00%    | 40,000            | 0.00%    | 50,000            |
| 02-60-06-53-4100 | Training                          | -                | 1,150            | -                 | 1,150            | 2.00%    | 1,173             | 2.00%    | 1,196             |
| 02-60-06-53-4250 | Travel & Meeting                  | 2,657            | 4,320            | 4,215             | 6,920            | 2.00%    | 7,058             | 2.00%    | 7,200             |
| 02-60-06-53-4300 | Dues & Subscriptions              | 889              | 1,320            | 1,320             | 1,223            | 2.00%    | 1,247             | 2.00%    | 1,272             |
| 02-60-06-53-4350 | Printing                          | 2,783            | 2,200            | 2,100             | 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                     | 4,855            | 9,010            | 9,010             | 9,010            | 2.00%    | 9,190             | 2.00%    | 9,374             |
| 02-60-06-53-5350 | Dumping Fees                      | 12,505           | 20,000           | 17,516            | 20,000           | 2.00%    | 20,400            | 2.00%    | 20,808            |
| 02-60-06-53-5400 | Damage Claims                     | 8,249            | -                | -                 | -                | 2.00%    | -                 | 2.00%    | -                 |

**Village of River Forest**  
**Water and Sewer Fund**  
**Three Year Projections 2027-2029**

| Account Number  | Description  | 2025<br>Actual   | 2026<br>Budget   | 2026<br>Projected | 2027<br>Budget   | %<br>Chg     | 2028<br>Projected  | %<br>Chg     | 2029<br>Projected  |
|---|--|------------------|------------------|-------------------|------------------|--------------|--------------------|--------------|--------------------|
|   | <b>Contractual Services</b>                            | <b>638,399</b>   | <b>648,189</b>   | <b>715,382</b>    | <b>703,617</b>   |              | <b>718,104</b>     |              | <b>742,987</b>     |
| 02-60-06-54-0100  | Office Supplies  | -                | -                | -                 | -                | 2.00%        | -                  | 2.00%        | -                  |
| 02-60-06-54-0200  | Gas & Oil  | 16,405           | 15,095           | 13,511            | 13,241           | 2.00%        | 13,506             | 2.00%        | 13,776             |
| 02-60-06-54-0310  | Uniforms   | 1,924            | 2,125            | 2,125             | 2,688            | 2.00%        | 2,742              | 2.00%        | 2,797              |
| 02-60-06-54-0500  | Vehicle Parts  | 6,167            | 10,000           | 10,000            | 10,000           | 2.00%        | 10,200             | 2.00%        | 10,404             |
| 02-60-06-54-0600  | Operating Supplies                                     | 47,586           | 41,000           | 40,080            | 42,000           | 2.00%        | 55,000             | 2.00%        | 56,100             |
| 02-60-06-54-1300  | Postage  | 10,033           | 10,300           | 10,100            | 10,403           | 2.00%        | 10,611             | 2.00%        | 10,823             |
| 02-60-06-54-2200  | Water from Chicago                                     | 1,834,292        | 2,066,254        | 1,924,702         | 2,126,176        | 5.00%        | 2,232,485          | 5.00%        | 2,344,109          |
|   | <b>Materials &amp; Supplies</b>                        | <b>1,916,408</b> | <b>2,144,774</b> | <b>2,000,518</b>  | <b>2,204,508</b> |              | <b>2,324,543</b>   |              | <b>2,438,009</b>   |
| 02-60-06-56-0070  | Series 22 Principal                                    | -                | 54,445           | 54,445            | 57,037           |              | 58,333             |              | 59,630             |
| 02-60-06-56-0071  | Series 22 Interest                                     | 45,645           | 47,846           | 47,846            | 46,213           |              | 44,502             |              | 42,752             |
| 02-60-06-56-0104  | IEPA Loan Principal                                    | -                | 724,158          | 724,158           | 740,250          |              | 756,700            |              | 773,515            |
| 02-60-06-56-0105  | IEPA Loan Interest                                     | 202,365          | 192,988          | 192,988           | 176,896          |              | 160,446            |              | 143,630            |
|   | <b>Debt Service</b>                                    | <b>248,010</b>   | <b>1,019,437</b> | <b>1,019,437</b>  | <b>1,020,396</b> |              | <b>1,019,981</b>   |              | <b>1,019,527</b>   |
| <b>*2019 Final Year</b>   |  |                  |                  |                   |                  |              |                    |              |                    |
| 02-60-06-57-5013  | Transfer to CERF                                       | <b>102,498</b>   | <b>117,226</b>   | <b>117,226</b>    | <b>97,722</b>    | <b>2.00%</b> | <b>99,676</b>      | <b>2.00%</b> | <b>101,670</b>     |
| 02-60-06-55-0010  | Depreciation   | 364,670          | 375,000          | 375,000           | 375,000          |              | 390,760            |              | 390,760            |
|   | <b>Depreciation/Gain/Loss</b>                          | <b>364,670</b>   | <b>375,000</b>   | <b>375,000</b>    | <b>375,000</b>   |              | <b>390,760</b>     |              | <b>390,760</b>     |
|   | <b>Total Operating Expenses including Depreciation</b> | <b>4,578,132</b> | <b>5,657,738</b> | <b>5,564,690</b>  | <b>5,866,799</b> |              | <b>6,067,224</b>   |              | <b>6,241,203</b>   |
| 02-60-06-53-3631  | Lead Service Line Program                              | 186,962          | 230,000          | 253,905           | 430,000          |              | 1,200,000          |              | 1,200,000          |
| 02-60-06-53-3630  | Overhead Sewer Program                                 | 8,000            | 45,500           | 12,000            | 45,500           |              | 45,500             |              | 45,500             |
| 02-60-06-55-0500  | Building Improvements                                  | -                | 20,000           | 19,900            | 10,000           |              | -                  |              | -                  |
| 02-60-06-55-1150  | Sewer System Improvements                              | 162,636          | 310,000          | 180,514           | 255,000          |              | 255,000            |              | 255,000            |
| 02-60-06-55-1300  | Water Distribution System                              | 34,030           | 545,000          | 554,716           | 1,357,729        |              | 1,948,140          |              | 175,000            |
| 02-60-06-55-1400  | Meter Replacement Program                              | 22,334           | 37,000           | 66,777            | 99,000           |              | 118,000            |              | 116,000            |
| 02-60-06-55-9100  | Street Improvements                                    | 70,000           | 70,000           | 70,000            | 70,000           |              | 70,000             |              | 70,000             |
|   | <b>Capital Outlay</b>                                  | <b>483,961</b>   | <b>1,257,500</b> | <b>1,157,812</b>  | <b>2,267,229</b> |              | <b>3,636,640</b>   |              | <b>1,861,500</b>   |
| Total   | Water & Sewer Fund                                     | <b>5,062,092</b> | <b>6,915,238</b> | <b>6,722,502</b>  | <b>8,134,028</b> |              | <b>9,703,864</b>   |              | <b>8,102,703</b>   |
| Total Rev over Total Exp excluding Depreciation<br>(Impact on Cash and Investments) |  | <b>1,156,359</b> | <b>194,058</b>   | <b>797,314</b>    | <b>(714,528)</b> |              | <b>(1,943,873)</b> |              | <b>(1,727,766)</b> |
| Operating Rev over Operating Exp incl Depreciation<br>(Impact on Net Position)      |  | <b>1,275,650</b> | <b>1,076,558</b> | <b>1,580,126</b>  | <b>1,177,700</b> |              | <b>1,302,007</b>   |              | <b>(257,026)</b>   |
| Cash and Investments  |  | <b>3,930,028</b> | <b>4,124,086</b> | <b>4,727,342</b>  | <b>4,012,814</b> |              | <b>2,068,941</b>   |              | <b>341,175</b>     |
| % of subsequent year's operating expenses   |  | <b>70.62%</b>    | <b>70.30%</b>    | <b>80.58%</b>     | <b>66.14%</b>    |              | <b>33.15%</b>      |              | <b>5.33%</b>       |
| Ending Operating Reserve  |  | <b>1,414,435</b> | <b>1,466,700</b> | <b>1,466,700</b>  | <b>1,516,806</b> |              | <b>1,560,301</b>   |              | <b>1,599,308</b>   |
| Ending Capital Reserve  |  | <b>2,515,594</b> | <b>2,657,385</b> | <b>3,260,641</b>  | <b>2,496,008</b> |              | <b>508,640</b>     |              | <b>(1,258,133)</b> |

# Estimated Changes in Fund Balance

|   | GENERAL<br>1. | MOTOR FUEL<br>TAX<br>4. | DEBT<br>SERVICE<br>4. | CAPITAL<br>EQUIPMENT<br>REPLACMNT<br>2. | CAPITAL<br>IMPRVMTS<br>2. |
|---|---------------|-------------------------|-----------------------|---|---------------------------|
| Budgeted Revenues   | \$ 22,496,285 | \$ 567,489              | \$ 624,352            | \$ 1,362,525                            | \$ 2,229,742              |
| Budgeted Expenditures<br>Excluding Depreciation                             | 23,291,316    | 523,810                 | 610,475               | 1,353,422                               | 2,569,125                 |
| Excess of Rev over Exp<br>Excluding Depreciation                            | (795,031)     | 43,679                  | 13,877                | 9,103                                   | (339,383)                 |
| Estimated Fund Balance/Net<br>Position-Unassgnd/Unrstrctd<br>April 30, 2026 | 10,105,143    | 847,418                 | 308,306               | 5,187,828                               | 409,734                   |
| Estimated Fund Balance/Net<br>Position-Unassgnd/Unrstrctd<br>April 30, 2027 | \$ 9,310,112  | \$ 891,097              | \$ 322,183            | \$ 5,196,931                            | \$ 70,351                 |
| Change in Fund Balance  | -7.87%        | 5.15%                   | 4.50%                 | 0.18%                                   | -82.83%                   |

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, 2027 and be at 39.95% 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 2027. The Capital Improvement Fund (CIF) reserves will decline due to the anticipated costs of future building improvements and streetscape improvements. The TIF Madison Street Fund and North Avenue Fund are anticipated to increase during the fiscal year due to property tax revenues exceeding anticipated expenditures. The Infrastructure Improvement Bond Fund and Water and Sewer Fund are expected to decline during the fiscal year due to planned Capital Expenditures.

# Estimated Changes in Fund Balance

|   | TIF-MADISON<br>STREET | TIF-NORTH<br>AVENUE | INFRSTRCT<br>IMP BOND | WATER AND<br>SEWER | POLICE<br>PENSION | FIRE PENSION  |
|---|-----------------------|---------------------|-----------------------|--------------------|-------------------|---------------|
|   | 3.                    | 3.                  | 2.                    | 5.                 | 4.                | 4.            |
| Budgeted Revenues   | \$ 933,811            | \$ 831,252          | \$ 3,946              | \$ 7,044,500       | \$ 4,992,385      | \$ 4,042,211  |
| Budgeted Expenditures<br>Excluding Depreciation                             | 467,125               | 302,435             | 300,000               | 7,759,028          | 3,232,722         | 2,459,854     |
| Excess of Rev over Exp<br>Excluding Depreciation                            | 466,686               | 528,817             | (296,054)             | (714,528)          | 1,759,663         | 1,582,357     |
| Estimated Fund Balance/Net<br>Position-Unassgnd/Unrstrctd<br>April 30, 2026 | 3,414,611             | 2,578,027           | 686,959               | 4,727,342          | 34,355,279        | 23,762,051    |
| Estimated Fund Balance/Net<br>Position-Unassgnd/Unrstrctd<br>April 30, 2027 | \$ 3,881,297          | \$ 3,106,844        | \$ 390,905            | \$ 4,012,814       | \$ 36,114,942     | \$ 25,344,408 |
| Change in Fund Balance  | 13.67%                | 20.51%              | -43.10%               | -15.11%            | 5.12%             | 6.66%         |

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, 2026 is expected to be at 66.14%. Operating reserves are 25% and capital reserves are at 41.14%. 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 2027 budget includes a Water & Sewer rate increase needed to cover current and future capital costs. The available cash and investment balance is used in this schedule for the Water and Sewer Fund.

# Personnel History

| DEPARTMENT                             | 2018         | 2019         | 2020         | 2021        | 2022        | 2023        | 2024        | 2025        | 2026        | 2027        | 2026 vs 27 |
|--|--------------|--------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------------|
| <b>Administration</b>                  |              |              |              |             |             |             |             |             |             |             |            |
| 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         | 1           | 1           | .5          | 0.5         | 0.5         | 0          |
| Assistant to the Village Administrator | 0            | 0            | 1            | 1           | 1           | 1           | 0           | 0           | 0           | 0           | 0          |
| Management Analyst/Deputy Clerk        | 0            | 1            | 1            | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 0          |
| Administrative Clerk                   | 0.5          | 0.5          | 0.5          | 0.5         | 0.5         | 0.5         | 0.5         | 0.5         | 0.5         | 0.5         | 0          |
| Executive Secretary                    | 1            | 1            | 0            | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0          |
| HR Manager                             | 0            | 0            | 0            | 0           | 0           | 0           | 1           | 1           | 1           | 1           | 0          |
| <b>Finance</b>                         |              |              |              |             |             |             |             |             |             |             |            |
| 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          |
| HR Generalist                          | 0            | 0            | 0            | 0           | 0           | 1           | 0           | 0           | 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          |
| <b>Building</b>                        |              |              |              |             |             |             |             |             |             |             |            |
| Assistant Village Administrator        | 0.5          | 0.5          | 0.5          | 0.5         | 0.5         | 0           | 0           | 0.5         | 0.5         | 0.5         | 0          |
| Permit Clerk                           | 1.5          | 1.5          | 1.5          | 1.5         | 1.5         | 0           | 0           | 1.5         | 1.5         | 1.5         | 0          |
| Building/Zoning Inspector              | 0.75         | 0.75         | 0.75         | 1           | 1           | 0           | 0           | 1           | 1           | 1           | 0          |
| Building Official                      | 1            | 1            | 1            | 1           | 1           | 0           | 0           | 1           | 1           | 1           | 0          |
| <b>Total General Government</b>        | <b>10.25</b> | <b>11.25</b> | <b>11.25</b> | <b>11.5</b> | <b>11.5</b> | <b>9</b>    | <b>8</b>    | <b>11.5</b> | <b>11.5</b> | <b>11.5</b> | <b>0</b>   |
| <b>Police</b>                          |              |              |              |             |             |             |             |             |             |             |            |
| 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          |
| <b>Total Sworn Police</b>              | <b>28</b>    | <b>28</b>    | <b>28</b>    | <b>28</b>   | <b>28</b>   | <b>28</b>   | <b>28</b>   | <b>28</b>   | <b>28</b>   | <b>28</b>   | <b>0</b>   |
| Community Service Officer              | 1            | 1            | 1            | 1           | 1           | 1.5         | 1.5         | 1           | 1           | 1           | 0          |
| Police Records Clerk                   | 0.5          | 0.5          | 0.5          | 0.5         | 0.5         | 0.5         | 0.5         | 0.5         | 0.5         | 0.5         | 0          |
| Police Records Supervisor              | 1            | 1            | 1            | 1           | 1           | 1           | 1           | 0           | 0           | 1           | 1          |
| Police Records Coordinator             | 0            | 0            | 0            | 0           | 0           | 0           | 0           | 1           | 1           | 0           | -1         |
| Part-Time Traffic Analyst              | 0.5          | 0.5          | 0.5          | 0.5         | 0.5         | 0.5         | 0           | 0.5         | 0.5         | 0.5         | 0          |
| <b>Total Non-Sworn Police</b>          | <b>3</b>     | <b>3</b>     | <b>3</b>     | <b>3</b>    | <b>3</b>    | <b>3.5</b>  | <b>3</b>    | <b>3</b>    | <b>3</b>    | <b>3</b>    | <b>0</b>   |
| <b>Total Police</b>                    | <b>31</b>    | <b>31</b>    | <b>31</b>    | <b>31</b>   | <b>31</b>   | <b>31.5</b> | <b>31</b>   | <b>31</b>   | <b>31</b>   | <b>31</b>   | <b>0</b>   |
| <b>Fire</b>                            |              |              |              |             |             |             |             |             |             |             |            |
| Fire Chief                             | 1            | 1            | 1            | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 0          |
| Deputy Fire Chief                      | 1            | 1            | 0            | 0           | 0           | 0           | 1           | 1           | 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           | 0           | 1           | 1           | 1           | 0          |
| Administrative Assistant               | 0.5          | 0.5          | 0.5          | 0.5         | 0.5         | 0.5         | 0.5         | 0.5         | 0.5         | 0.5         | 0          |
| <b>Total Fire</b>                      | <b>22.5</b>  | <b>22.5</b>  | <b>21.5</b>  | <b>21.5</b> | <b>21.5</b> | <b>21.5</b> | <b>21.5</b> | <b>22.5</b> | <b>22.5</b> | <b>22.5</b> | <b>0</b>   |

| DEPARTMENT                                      | 2018         | 2019         | 2020         | 2021        | 2022        | 2023      | 2024        | 2025        | 2026        | 2027        | 2026 vs 27 |
|---|--------------|--------------|--------------|-------------|-------------|-----------|-------------|-------------|-------------|-------------|------------|
| <b>Public Works &amp; Engineering</b>           |              |              |              |             |             |           |             |             |             |             |            |
| Director of Public Works & Development Services | 0            | 0            | 0            | 0           | 0           | 1         | 1           | 0           | 0           | 0           | 0          |
| Director of Public Works & Engineering          | 0            | 0            | 0            | 0           | 0           | 0         | 0           | 1           | 1           | 1           | 0          |
| Assistant to Director of PW & Eng.              | 0            | 0            | 0            | 0           | 0           | 0         | 0           | 0           | 0           | 1           | 1          |
| Public Works Director                           | 1            | 1            | 1            | 1           | 1           | 0         | 0           | 0           | 0           | 0           | 0          |
| Village Engineer                                | 1            | 1            | 1            | 1           | 1           | 0         | 0           | 0           | 0           | 0           | 0          |
| Staff Engineer                                  | 0            | 0            | 0            | 0           | 0           | 1         | 1           | 1           | 1           | 1           | 0          |
| Management Analyst                              | 0            | 0            | 0            | 0           | 0           | 1         | 1           | 1           | 1           | 0           | -1         |
| Building Official                               | 0            | 0            | 0            | 0           | 0           | 1         | 1           | 0           | 0           | 0           | 0          |
| Building & Zoning Inspector                     | 0            | 0            | 0            | 0           | 0           | 1         | 1           | 0           | 0           | 0           | 0          |
| Permit Clerk                                    | 0            | 0            | 0            | 0           | 0           | 1.5       | 1.5         | 0           | 0           | 0           | 0          |
| Custodian                                       | 1            | 1            | 1            | 1           | 1           | 1         | 0           | 0           | 0           | 0           | 0          |
| Building Maintenance Technician                 | 0            | 0            | 0            | 0           | 0           | 0         | 1           | 1           | 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           | 0           | -1         |
| Foreman   | 0            | 0            | 0            | 0           | 0           | 0         | 0           | 0           | 0           | 2           | 2          |
| Maintenance Workers                             | 6            | 6            | 6            | 6           | 6           | 6         | 6           | 7           | 7           | 6           | -1         |
| Water Operators                                 | 2            | 2            | 2            | 2           | 2           | 2         | 2           | 1           | 1           | 1           | 0          |
| 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          |
| <b>Total PW &amp; Engineering</b>               | <b>14.5</b>  | <b>14.5</b>  | <b>14.5</b>  | <b>14.5</b> | <b>14.5</b> | <b>19</b> | <b>19</b>   | <b>15.5</b> | <b>15.5</b> | <b>15.5</b> | <b>0</b>   |
| <b>TOTAL VILLAGE</b>                            | <b>78.25</b> | <b>79.25</b> | <b>78.25</b> | <b>78.5</b> | <b>78.5</b> | <b>81</b> | <b>79.5</b> | <b>80.5</b> | <b>80.5</b> | <b>80.5</b> | <b>0</b>   |

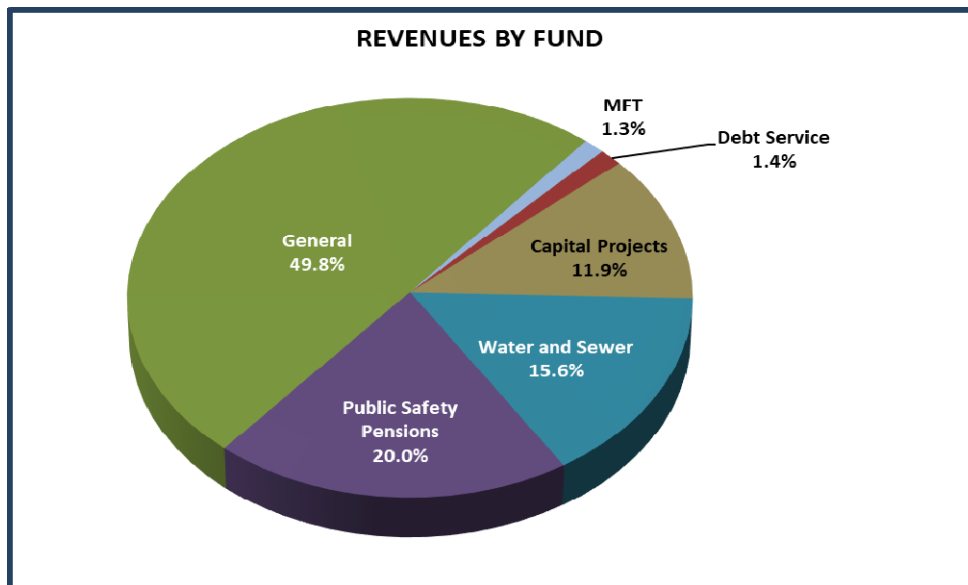
The FY 2027 personnel information reflects the promotion of the Police Department Records Coordinator to Records Supervisor, the promotion of the Public Works & Engineering Management Analyst to Assistant to Director of Public Works & Engineering. The Public Works Union Collective Bargaining Agreement effective May 1,2025 had the following changes: the Crew Leader is now a Foreman, the Water Operator is now a Foreman, one of the Maintenance Workers is now a Water Operator.

# 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 2024<br>ACTUAL    | FY 2025<br>ACTUAL    | FY 2026<br>BUDGET    | FY 2026<br>PROJECTED | FY 2027<br>BUDGET    |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b> |                      |                      |                      |                      |                      |
| General (01)                                | \$ 20,424,431        | \$ 21,274,262        | \$ 21,046,487        | \$ 22,071,780        | \$ 22,496,285        |
| <b>Special Revenue Fund</b>                 |                      |                      |                      |                      |                      |
| Motor Fuel Tax (03)                         | 586,352              | 575,695              | 550,830              | 581,324              | 567,489              |
| <b>Debt Service Fund</b>                    |                      |                      |                      |                      |                      |
| Debt Service Fund (05)                      | 606,320              | 607,621              | 596,551              | 638,736              | 624,352              |
| <b>Capital Projects Funds</b>               |                      |                      |                      |                      |                      |
| Cap Equip Replacement (13)                  | 1,042,110            | 1,099,710            | 759,078              | 816,599              | 1,362,525            |
| Capital Improvements Fund (14)              | 1,554,031            | 1,244,257            | 2,067,531            | 1,739,742            | 2,229,742            |
| TIF-Madison Street (31)                     | 732,664              | 1,255,365            | 939,479              | 926,536              | 933,811              |
| TIF-North Avenue (32)                       | 305,050              | 1,030,085            | 791,307              | 963,084              | 831,252              |
| Infrastructure Imp Bond Fund (35)           | 611,342              | 28,010               | 10,000               | 611,680              | 3,946                |
|   | 4,245,197            | 4,657,427            | 4,567,395            | 5,057,641            | 5,361,276            |
| <b>Enterprise Fund</b>                      |                      |                      |                      |                      |                      |
| Water and Sewer (02)                        | 5,869,773            | 5,853,786            | 6,734,296            | 7,144,816            | 7,044,500            |
| <b>Trust and Agency Funds</b>               |                      |                      |                      |                      |                      |
| Police Pension (09)                         | 4,602,346            | 5,012,201            | 4,929,227            | 7,449,273            | 4,992,385            |
| Fire Pension (10)                           | 3,628,536            | 3,976,425            | 3,838,226            | 5,956,207            | 4,042,211            |
|   | 8,230,882            | 8,988,626            | 8,767,453            | 13,405,480           | 9,034,596            |
| <b>Total Village Revenue</b>                | <b>\$ 39,962,955</b> | <b>\$ 41,957,417</b> | <b>\$ 42,263,012</b> | <b>\$ 48,899,777</b> | <b>\$ 45,128,498</b> |

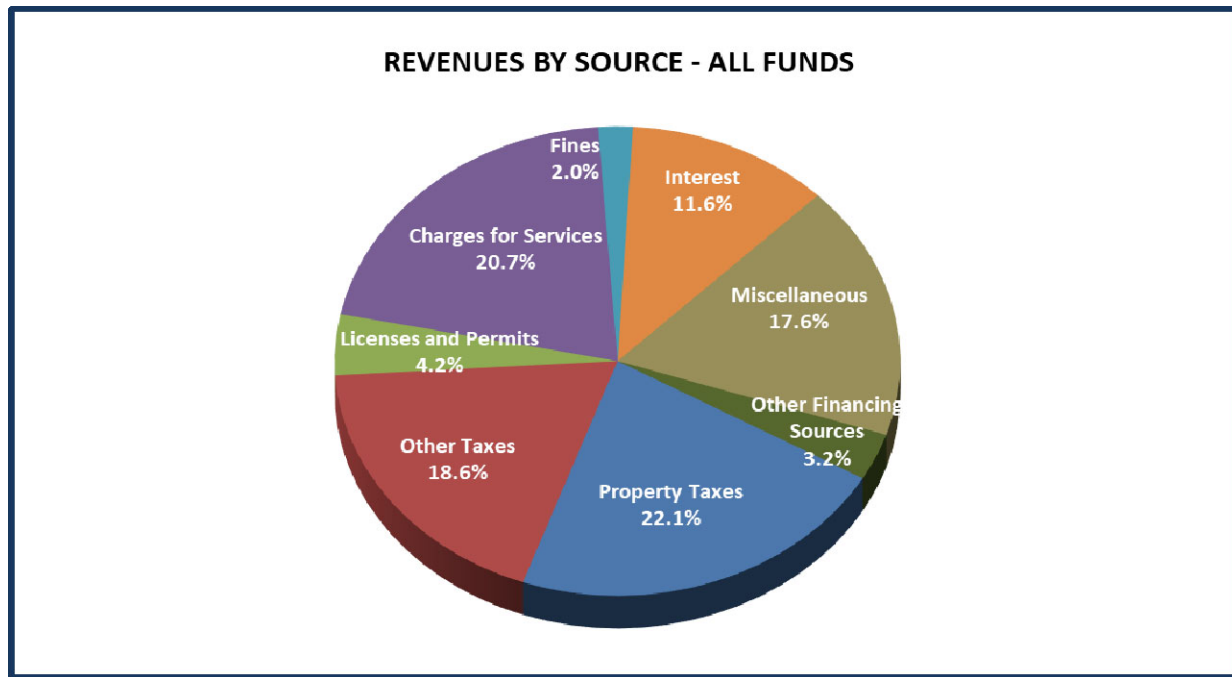


# Revenues by Source- All Funds

|  | FY 2024 | FY 2025 | FY 2026 | FY 2026   | FY 2027 | \$CHNG  | % CHNG  |
|--|---------|---------|---------|-----------|---------|---------|---------|
|  | Actual  | Actual  | Budget  | Projected | Budget  | FY26/27 | FY26/27 |

## REVENUES BY SOURCE-ALL FUNDS

|                               |                      |                      |                      |                      |                      |                     |              |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|--------------|
| Property Taxes                | \$ 8,638,029         | \$ 9,989,325         | \$ 9,832,193         | \$ 10,494,457        | \$ 9,974,463         | 142,270             | 1.45%        |
| Other Taxes                   | 7,453,792            | 7,761,322            | 7,671,124            | 8,278,644            | 8,390,233            | 719,109             | 9.37%        |
| Licenses and Permits          | 1,144,048            | 1,390,935            | 1,256,748            | 1,393,808            | 1,883,976            | 627,228             | 49.91%       |
| Charges for Services          | 8,968,990            | 9,005,452            | 9,578,721            | 8,978,775            | 9,338,485            | (240,236)           | -2.51%       |
| Fines                         | 488,222              | 537,829              | 585,324              | 637,930              | 889,473              | 304,149             | 51.96%       |
| Interest                      | 5,353,268            | 5,968,785            | 5,173,003            | 9,983,243            | 5,259,136            | 86,133              | 1.67%        |
| Miscellaneous                 | 5,969,316            | 6,215,250            | 7,340,480            | 7,707,501            | 7,928,994            | 588,514             | 8.02%        |
| Other Financing Sources       | 1,947,290            | 1,088,519            | 825,419              | 1,425,419            | 1,463,738            | 638,319             | 77.33%       |
| <b>Total Village Revenues</b> | <b>\$ 39,962,955</b> | <b>\$ 41,957,417</b> | <b>\$ 42,263,012</b> | <b>\$ 48,899,777</b> | <b>\$ 45,128,498</b> | <b>\$ 2,865,486</b> | <b>6.78%</b> |



**Village of River Forest  
Revenues  
Budget Summary by Account-All Funds  
Fiscal Year 2027 Budget**

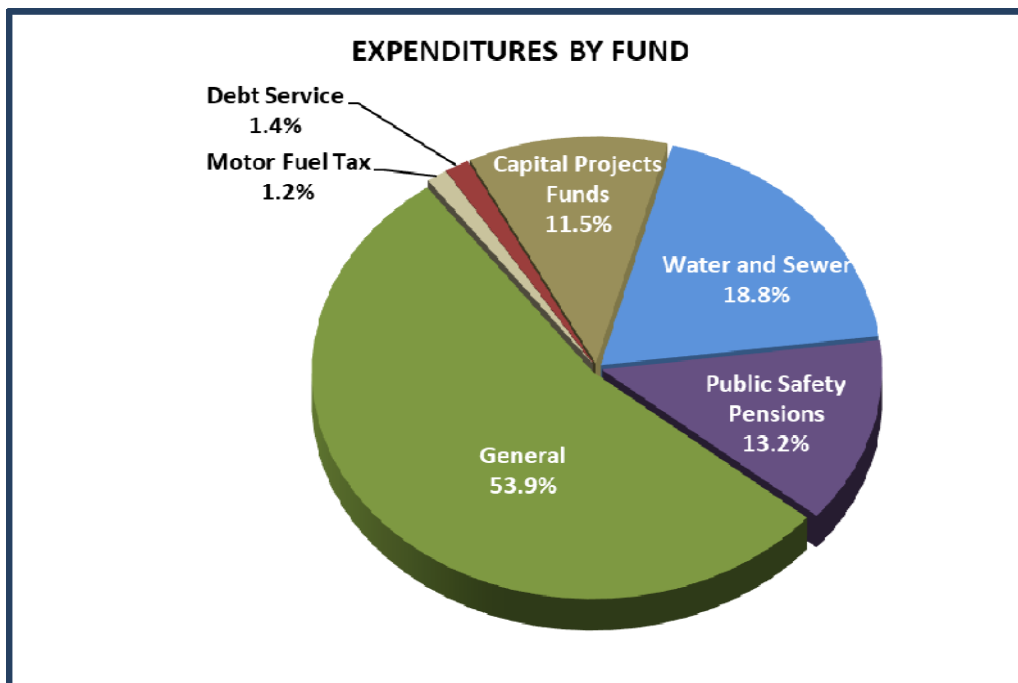
| Revenues by Account - All Funds |                                   | 2024             | 2025             | 2026             | 2026              | 2027             | Increase         | % Inc         |
|---------------------------------|-----------------------------------|------------------|------------------|------------------|-------------------|------------------|------------------|---------------|
|                                 |                                   | Actual           | Actual           | Budget           | Projected         | Budget           | (Decrease)       | (Dec)         |
| 411000                          | Property Taxes-Prior              | 4,303,915        | 5,119,949        | 4,800,047        | 5,276,139         | 4,834,761        | 34,714           | 0.72%         |
| 411021                          | Property Taxes-Current            | 4,334,114        | 4,869,376        | 5,032,146        | 5,218,318         | 5,139,702        | 107,556          | 2.14%         |
|                                 | <b>Property Taxes</b>             | <b>8,638,029</b> | <b>9,989,325</b> | <b>9,832,193</b> | <b>10,494,457</b> | <b>9,974,463</b> | <b>142,270</b>   | <b>1.45%</b>  |
| 411150                          | Personal Property Replacement Tax | 350,758          | 215,361          | 222,259          | 223,537           | 252,853          | 30,594           | 13.77%        |
| 411190                          | Restaurant Tax                    | 161,975          | 181,784          | 191,476          | 200,610           | 202,616          | 11,140           | 5.82%         |
| 411200                          | State Sales Tax                   | 2,468,793        | 2,730,601        | 2,636,379        | 3,102,320         | 3,164,366        | 527,987          | 20.03%        |
| 411205                          | State Use Tax                     | 441,934          | 306,213          | 229,653          | 104,281           | 31,285           | (198,368)        | -86.38%       |
| 411210                          | Non-Home Rule Sales Tax           | 1,091,379        | 1,247,040        | 1,175,404        | 1,477,335         | 1,506,882        | 331,478          | 28.20%        |
| 411250                          | Income Tax                        | 1,918,244        | 2,036,466        | 2,088,790        | 2,116,793         | 2,124,995        | 36,205           | 1.73%         |
| 411450                          | Transfer Tax                      | 104,661          | 122,488          | 136,316          | 141,062           | 130,012          | (6,304)          | -4.62%        |
| 411460                          | Communication Tax                 | 199,235          | 183,638          | 188,079          | 172,803           | 181,472          | (6,607)          | -3.51%        |
| 411475                          | Utility Tax Electric              | 396,350          | 417,243          | 435,520          | 409,736           | 430,448          | (5,072)          | -1.16%        |
| 411480                          | Utility Tax Gas                   | 218,121          | 228,895          | 258,524          | 246,795           | 270,085          | 11,561           | 4.47%         |
| 411490                          | Local Gasoline Tax                | 83,889           | 73,421           | 89,274           | 65,328            | 77,175           | (12,099)         | -13.55%       |
| 411600                          | Cannabis Excise Tax               | 18,453           | 18,172           | 19,450           | 18,044            | 18,044           | (1,406)          | -7.23%        |
| 41                              | <b>Other Taxes</b>                | <b>7,453,792</b> | <b>7,761,322</b> | <b>7,671,124</b> | <b>8,278,644</b>  | <b>8,390,233</b> | <b>719,109</b>   | <b>9.37%</b>  |
| 422115                          | Pet Licenses                      | 1,890            | 1,280            | 2,000            | 1,250             | 2,000            | -                | 0.00%         |
| 422120                          | Vehicle Licenses                  | 287,382          | 275,574          | 290,000          | 283,591           | 290,000          | -                | 0.00%         |
| 422125                          | Cab License                       | -                | 500              | -                | 500               | 500              | 500              | 100.00%       |
| 422345                          | Contractor's License Fees         | 102,785          | 116,938          | 109,440          | 111,875           | 110,975          | 1,535            | 1.40%         |
| 422350                          | Business Licenses                 | 23,424           | 25,865           | 25,000           | 27,000            | 25,000           | -                | 0.00%         |
| 422355                          | Tent Licenses                     | -                | 150              | 300              | 120               | 300              | -                | 0.00%         |
| 422360                          | Building Permits                  | 442,926          | 705,962          | 554,055          | 716,905           | 1,186,025        | 631,970          | 114.06%       |
| 422361                          | Plumbing Permits                  | 24,105           | 22,955           | 28,293           | 24,273            | 23,878           | (4,415)          | -15.60%       |
| 422362                          | Electrical Permits                | 27,398           | 25,065           | 30,000           | 27,750            | 26,838           | (3,162)          | -10.54%       |
| 422364                          | Reinspection Fees                 | 10,125           | 3,300            | 10,000           | 2,600             | 10,400           | 400              | 4.00%         |
| 422365                          | Bonfire Permits                   | 60               | 30               | 60               | 60                | 60               | -                | 0.00%         |
| 422366                          | Beekeeping Permit                 | -                | -                | 150              | -                 | 150              | -                | 0.00%         |
| 422368                          | Solicitors Permits                | 525              | 400              | 1,200            | 750               | 1,200            | -                | 0.00%         |
| 422369                          | Zoning Variation Fee              | 2,250            | 4,750            | 3,750            | 250               | 3,750            | -                | 0.00%         |
| 422370                          | Film Crew License                 | 9,150            | 16,700           | 15,500           | 12,000            | 15,400           | (100)            | -0.65%        |
| 422520                          | Liquor Licenses                   | 23,900           | 24,400           | 27,000           | 28,600            | 27,500           | 500              | 1.85%         |
| 422570                          | Cable Television Franchise        | 188,128          | 167,066          | 160,000          | 156,284           | 160,000          | -                | 0.00%         |
|                                 | <b>Licenses and Permits</b>       | <b>1,144,048</b> | <b>1,390,935</b> | <b>1,256,748</b> | <b>1,393,808</b>  | <b>1,883,976</b> | <b>627,228</b>   | <b>49.91%</b> |
| 433065                          | Police Reports                    | 2,125            | 2,785            | 2,400            | -                 | 2,400            | -                | 0.00%         |
| 433070                          | Fire Reports                      | 150              | 280              | 500              | 200               | 300              | (200)            | -40.00%       |
| 433100                          | Water Sales                       | 3,522,925        | 3,539,383        | 3,615,981        | 3,505,044         | 3,537,042        | (78,939)         | -2.18%        |
| 433150                          | Sewer Charges                     | 2,111,998        | 2,090,803        | 2,172,804        | 2,034,309         | 2,164,665        | (8,139)          | -0.37%        |
| 433160                          | Water Penalties                   | 34,978           | 32,230           | 33,000           | 38,431            | 35,000           | 2,000            | 6.06%         |
| 433180                          | Garbage Collection                | 1,201,632        | 1,245,649        | 1,288,617        | 1,281,484         | 1,329,555        | 40,938           | 3.18%         |
| 433185                          | Penalties on Garbage Fees         | 7,792            | 7,953            | 8,384            | 8,934             | 9,202            | 818              | 9.76%         |
| 433200                          | Metra Parking                     | 34,243           | 37,451           | 35,700           | 42,922            | 42,934           | 7,234            | 20.26%        |
| 433220                          | Parking Lot Fees                  | 137,939          | 122,274          | 143,005          | 109,340           | 117,280          | (25,725)         | -17.99%       |
| 433225                          | Administrative Towing Fees        | 124,505          | 141,000          | 124,000          | 138,500           | 134,500          | 10,500           | 8.47%         |
| 433230                          | Animal Release Fees               | 1,025            | 2,015            | 800              | -                 | 800              | -                | 0.00%         |
| 433515                          | NSF Fees                          | 700              | 550              | 400              | 1,000             | 700              | 300              | 75.00%        |
| 433530                          | 50/50 Sidewalk Program            | 2,438            | 163              | 10,000           | 5,990             | 5,000            | (5,000)          | -50.00%       |
| 433536                          | Elevator Inspection Fees          | 5,600            | 3,550            | 4,450            | 3,550             | 4,550            | 100              | 2.25%         |
| 433537                          | Elevator Reinspection Fees        | 850              | 1,550            | 400              | 1,000             | 400              | -                | 0.00%         |
| 433540                          | ROW Encroachment Fees             | 1,100            | 400              | 1,000            | 400               | 1,000            | -                | 0.00%         |
| 433550                          | Ambulance Fees                    | 1,698,072        | 1,609,014        | 2,000,000        | 1,691,284         | 1,817,183        | (182,817)        | -9.14%        |
| 433551                          | Cell Tower Fees                   | 4,800            | 2,400            | 2,400            | 2,400             | 2,400            | -                | 0.00%         |
| 433552                          | Public Safety Impact Fees         | -                | 87,500           | 50,000           | 33,500            | 50,000           | -                | 0.00%         |
| 433554                          | CPR Fees                          | 2,988            | 2,620            | 8,000            | 2,370             | 3,160            | (4,840)          | -60.50%       |
| 433557                          | Car Fire & Extrication Fee        | -                | -                | 500              | -                 | 500              | -                | 0.00%         |
| 433558                          | Fire Suppression System IROL      | -                | -                | -                | 505               | 750              | 750              | 100.00%       |
| 433560                          | State Highway Maintenance         | 73,130           | 75,882           | 76,380           | 77,612            | 79,164           | 2,784            | 3.64%         |
|                                 | <b>Charges for Services</b>       | <b>8,968,990</b> | <b>9,005,452</b> | <b>9,578,721</b> | <b>8,978,775</b>  | <b>9,338,485</b> | <b>(240,236)</b> | <b>-2.51%</b> |
| 444230                          | Police Tickets                    | 161,176          | 190,867          | 200,000          | 205,234           | 200,000          | -                | 0.00%         |
| 444240                          | Automated Traffic Enf Fines       | 267,573          | 298,661          | 285,499          | 368,094           | 555,713          | 270,214          | 94.65%        |
| 444245                          | EV Charging Station Overstay      | 318              | 3,661            | 40,000           | 21,249            | 84,000           | 44,000           | 110.00%       |
| 444300                          | Local Ordinance Tickets           | 9,498            | 5,537            | 5,160            | 7,966             | 5,868            | 708              | 13.72%        |
| 444430                          | Court Fines                       | 40,950           | 33,451           | 45,730           | 31,451            | 36,160           | (9,570)          | -20.93%       |
| 444435                          | DUI Fines                         | 1,987            | 2,992            | 2,486            | 2,220             | 2,220            | (266)            | -10.70%       |
| 444436                          | Drug Forfeiture Revenue           | 5,470            | -                | 2,233            | -                 | 1,094            | (1,139)          | -51.01%       |
| 444439                          | Article 36 Forfeited Funds        | -                | 2,660            | 1,716            | 1,716             | 1,918            | 202              | 11.77%        |
| 444440                          | Building Construction Citation    | 1,250            | -                | 2,500            | -                 | 2,500            | -                | 0.00%         |
|                                 | <b>Fines &amp; Forfeits</b>       | <b>488,222</b>   | <b>537,829</b>   | <b>585,324</b>   | <b>637,930</b>    | <b>889,473</b>   | <b>304,149</b>   | <b>51.96%</b> |

**Village of River Forest  
Revenues  
Budget Summary by Account-All Funds  
Fiscal Year 2027 Budget**

| Revenues by Account - All Funds |                                      | 2024                 | 2025                 | 2026                 | 2026                 | 2027                 | Increase            | % Inc         |
|---------------------------------|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|---------------|
|                                 |                                      | Actual               | Actual               | Budget               | Projected            | Budget               | (Decrease)          | (Dec)         |
| 455100                          | Interest Earned                      | 1,532,889            | 1,672,102            | 1,587,752            | 1,683,243            | 1,421,797            | (165,955)           | -10.45%       |
| 455110                          | Interest Income - Leases             | 27,848               | 27,472               | -                    | -                    | -                    | -                   | 0.00%         |
| 455200                          | Net Change in Fair Value             | 3,792,531            | 4,269,211            | 3,585,251            | 8,300,000            | 3,837,339            | 252,088             | 7.03%         |
|                                 | <b>Interest</b>                      | <b>5,353,268</b>     | <b>5,968,785</b>     | <b>5,173,003</b>     | <b>9,983,243</b>     | <b>5,259,136</b>     | <b>86,133</b>       | <b>1.67%</b>  |
| 411100                          | Employer Contribution                | 3,515,282            | 3,667,137            | 3,848,981            | 3,899,431            | 3,936,730            | 87,749              | 2.28%         |
| 466410                          | Miscellaneous                        | 16,236               | 131,061              | 21,000               | 84,332               | 27,000               | 6,000               | 28.57%        |
| 466411                          | Miscellaneous Public Safety          | 9,336                | 4,228                | 6,000                | 1,670                | 6,000                | -                   | 0.00%         |
| 466412                          | Reimb-Crossing Guards                | 105,302              | 104,761              | 109,077              | 108,900              | 112,167              | 3,090               | 2.83%         |
| 466415                          | Reimb of Expenses                    | -                    | -                    | 2,500                | -                    | 2,500                | -                   | 0.00%         |
| 466417                          | IRMA Reimbursements                  | 122,384              | 119,978              | 52,000               | 26,903               | 52,000               | -                   | 0.00%         |
| 466418                          | IPBC Rebate                          | -                    | -                    | 22,000               | 31,500               | 22,000               | -                   | 0.00%         |
| 466510                          | T Mobile Lease                       | -                    | 443                  | 39,960               | 39,960               | 39,960               | -                   | 0.00%         |
| 466511                          | WSCDC Rental Income                  | 61,359               | 63,341               | 65,231               | 65,135               | 66,915               | 1,684               | 2.58%         |
| 466515                          | Lease Amortization                   | 30,171               | 30,171               | -                    | -                    | -                    | -                   | 0.00%         |
| 466521                          | Law Enforcement Training Reimb       | 8,022                | 13,650               | 14,400               | 25,025               | 10,800               | (3,600)             | -25.00%       |
| 466524                          | ISEARCH Grant                        | 6,000                | 9,000                | 9,000                | -                    | -                    | (9,000)             | -100.00%      |
| 466525                          | Bullet Proof Vest Reimb              | 4,217                | 3,548                | 4,500                | 6,948                | 13,443               | 8,943               | 198.73%       |
| 466527                          | DCEO Grant                           | -                    | 24,666               | 125,000              | 123,983              | 296,556              | 171,556             | 137.24%       |
| 466528                          | IDOT Safety Grant                    | 5,931                | 2,252                | 28,000               | 1,215                | 10,000               | (18,000)            | -64.29%       |
| 466532                          | Grants                               | 654,974              | 459,146              | 1,558,491            | 1,699,254            | 1,427,811            | (130,680)           | -8.39%        |
| 466536                          | IRMA Fire Equipment Grant            | 3,000                | 5,500                | 4,900                | 6,000                | 5,000                | 100                 | 2.04%         |
| 466580                          | Sales of Meters                      | 12,529               | 12,093               | 10,000               | 15,000               | 10,000               | -                   | 0.00%         |
| 466615                          | MABAS Grant                          | -                    | -                    | 3,000                | -                    | 6,000                | 3,000               | 100.00%       |
| 466620                          | State Fire Marshal Training          | -                    | 6,216                | 8,000                | 1,991                | 3,031                | (4,969)             | -62.11%       |
| 467381                          | Employee Contribution                | 552,784              | 577,659              | 608,221              | 578,526              | 635,527              | 27,306              | 4.49%         |
| 467385                          | Other Contributions                  | 90,000               | -                    | -                    | 275,574              | 325,650              | 325,650             | 100.00%       |
| 477100                          | State Allotment                      | 265,922              | 262,845              | 252,736              | 258,946              | 254,728              | 1,992               | 0.79%         |
| 477200                          | State Renewal Allotment              | 248,687              | 266,748              | 271,483              | 281,208              | 289,176              | 17,693              | 6.52%         |
| 468001                          | IRMA Excess Surplus                  | 249,942              | 416,608              | 250,000              | 150,000              | 350,000              | 100,000             | 40.00%        |
| 488000                          | Sale of Property                     | 7,238                | 34,199               | 26,000               | 26,000               | 26,000               | -                   | 0.00%         |
|                                 | <b>Miscellaneous</b>                 | <b>5,969,316</b>     | <b>6,215,250</b>     | <b>7,340,480</b>     | <b>7,707,501</b>     | <b>7,928,994</b>     | <b>588,514</b>      | <b>8.02%</b>  |
| 477001                          | Transfer From General                | 1,053,438            | 795,408              | 415,933              | 415,933              | 1,071,016            | 655,083             | 157.50%       |
| 477002                          | Transfer From Water and Sewer        | -                    | -                    | 117,226              | 117,226              | 97,722               | (19,504)            | -16.64%       |
| 477018                          | Transfer From Capital Improvement    | 293,852              | 293,111              | 292,260              | 292,260              | 295,000              | 2,740               | 0.94%         |
| 487090                          | Bond Proceeds                        | 600,000              | -                    | -                    | 600,000              | -                    | -                   | 0.00%         |
|                                 | <b>Total Other Financing Sources</b> | <b>1,947,290</b>     | <b>1,088,519</b>     | <b>825,419</b>       | <b>1,425,419</b>     | <b>1,463,738</b>     | <b>638,319</b>      | <b>77.33%</b> |
|                                 | <b>Total Revenues</b>                | <b>\$ 39,962,955</b> | <b>\$ 41,957,417</b> | <b>\$ 42,263,012</b> | <b>\$ 48,899,777</b> | <b>\$ 45,128,498</b> | <b>\$ 2,865,486</b> | <b>6.78%</b>  |

# Expenditures by Fund- All Funds

| FUND   | FY 2024<br>ACTUAL    | FY 2025<br>ACTUAL    | FY 2026<br>BUDGET    | FY 2026<br>PROJECTED | FY 2027<br>BUDGET    |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>EXPENDITURES AND OTHER FINANCING USES</b> |                      |                      |                      |                      |                      |
| General (01)                                 | \$ 19,892,554        | \$ 20,988,892        | \$ 21,249,031        | \$ 21,505,138        | \$ 23,291,316        |
| <b>Special Revenue Fund</b>                  |                      |                      |                      |                      |                      |
| Motor Fuel Tax (03)                          | 295,876              | 1,459,691            | 613,630              | 333,122              | 523,810              |
| <b>Debt Service Fund</b>                     |                      |                      |                      |                      |                      |
| Debt Service Fund (05)                       | 571,939              | 609,978              | 603,060              | 603,085              | 610,475              |
| <b>Capital Project Funds</b>                 |                      |                      |                      |                      |                      |
| Capital Equip Replacement (13)               | 436,977              | 941,097              | 1,193,738            | 733,371              | 1,353,422            |
| Capital Improvements Fund (14)               | 1,876,329            | 1,348,578            | 2,043,862            | 1,942,925            | 2,569,125            |
| TIF-Madison Street (31)                      | 478,082              | 115,178              | 377,950              | 188,139              | 467,125              |
| TIF-North Avenue (32)                        | 155,026              | 51,698               | 476,885              | 65,545               | 302,435              |
| Infrastructure Imp Bond (35)                 | 301,120              | 297,106              | 300,000              | 293,883              | 300,000              |
|  | 3,247,534            | 2,753,657            | 4,392,435            | 3,223,863            | 4,992,107            |
| <b>Enterprise Fund</b>                       |                      |                      |                      |                      |                      |
| Water and Sewer (02)                         | 4,514,520            | 4,959,598            | 6,915,238            | 6,722,502            | 8,134,028            |
| <b>Trust and Agency Funds</b>                |                      |                      |                      |                      |                      |
| Police Pension (09)                          | 2,902,431            | 2,843,440            | 3,007,995            | 3,665,306            | 3,232,722            |
| Fire Pension (10)                            | 2,212,335            | 2,305,500            | 2,407,135            | 2,641,871            | 2,459,854            |
|  | 5,114,766            | 5,148,940            | 5,415,130            | 6,307,177            | 5,692,576            |
| <b>Total Village Expenditures</b>            | <b>\$ 33,637,189</b> | <b>\$ 35,920,756</b> | <b>\$ 39,188,524</b> | <b>\$ 38,694,887</b> | <b>\$ 43,244,312</b> |

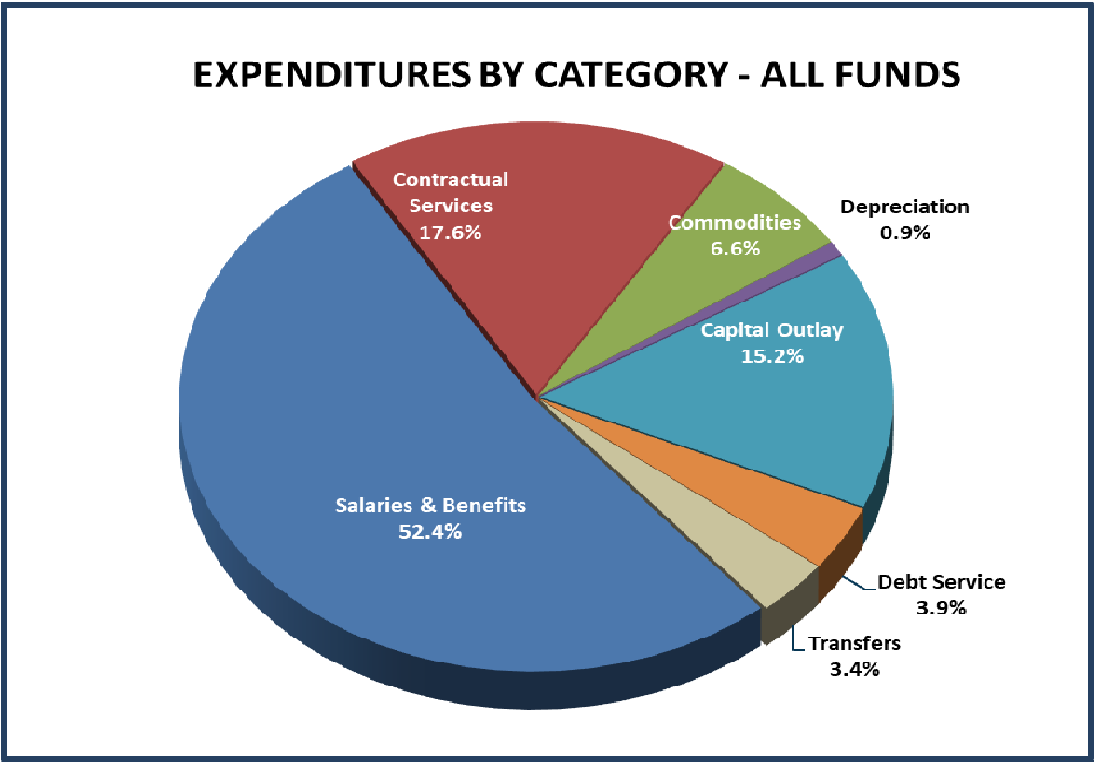


# Expenditures by Category- All Funds

|  | FY 2024 | FY 2025 | FY 2026 | FY 2026   | FY 2027 | \$CHNG  | % CHNG  |
|--|---------|---------|---------|-----------|---------|---------|---------|
|  | Actual  | Actual  | Budget  | Projected | Budget  | FY26/27 | FY26/27 |

**EXPENDITURES BY CATEGORY-ALL FUNDS**

|                           |                      |                      |                      |                      |                      |                     |               |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|---------------|
| Personal Services         | \$ 8,984,112         | \$ 9,946,571         | \$ 10,191,129        | \$ 10,193,445        | \$ 10,678,797        | \$ 487,668          | 4.79%         |
| Employee Benefits         | 10,378,551           | 10,669,650           | 11,469,887           | 12,417,180           | 11,986,108           | 516,221             | 4.50%         |
| Salaries & Benefits       | 19,362,663           | 20,616,221           | 21,661,016           | 22,610,625           | 22,664,905           | 1,003,889           | 4.63%         |
| Contractual Services      | 6,074,702            | 6,664,282            | 6,902,191            | 7,078,809            | 7,602,317            | 700,126             | 10.14%        |
| Commodities               | 2,674,356            | 2,522,308            | 2,775,421            | 2,627,145            | 2,855,886            | 80,465              | 2.90%         |
| Depreciation              | 388,893              | 364,670              | 375,000              | 375,000              | 375,000              | -                   | 0.00%         |
| Capital Outlay            | 2,856,054            | 3,735,660            | 4,971,240            | 3,484,256            | 6,595,879            | 1,624,639           | 32.68%        |
| Debt Service              | 933,231              | 929,096              | 1,678,237            | 1,693,633            | 1,686,586            | 8,349               | 0.50%         |
| Transfers                 | 1,347,290            | 1,088,519            | 825,419              | 825,419              | 1,463,739            | 638,320             | 77.33%        |
| <b>Total Expenditures</b> | <b>\$ 33,637,189</b> | <b>\$ 35,920,756</b> | <b>\$ 39,188,524</b> | <b>\$ 38,694,887</b> | <b>\$ 43,244,312</b> | <b>\$ 4,055,788</b> | <b>10.35%</b> |



**Village of River Forest**  
**Budget Expense Summary by Account - All Funds**  
**Fiscal Year 2027 Budget**

| <b>Expenditures by Account - All Funds</b> |                                  | <b>2024</b>       | <b>2025</b>       | <b>2026</b>       | <b>2026</b>       | <b>2027</b>       | <b>Increase</b>   | <b>% Inc</b> |
|--|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------|
|  |                                  | <b>Actual</b>     | <b>Actual</b>     | <b>Budget</b>     | <b>Projected</b>  | <b>Budget</b>     | <b>(Decrease)</b> | <b>(Dec)</b> |
| <b>Personal Services</b>                   |                                  |                   |                   |                   |                   |                   |                   |              |
| 510100                                     | Salaries Sworn                   | 5,382,959         | 5,711,248         | 5,945,201         | 5,870,051         | 6,228,617         | 283,416           | 4.77%        |
| 510200                                     | Salaries Regular                 | 2,503,880         | 2,823,318         | 2,961,359         | 2,963,502         | 3,139,095         | 177,736           | 6.00%        |
| 511500                                     | Specialist Pay                   | 196,186           | 204,869           | 206,478           | 201,918           | 213,415           | 6,937             | 3.36%        |
| 511600                                     | Holiday Pay                      | 214,461           | 223,228           | 252,002           | 248,490           | 264,078           | 12,076            | 4.79%        |
| 511700                                     | Overtime                         | 536,643           | 801,270           | 610,600           | 759,171           | 635,700           | 25,100            | 4.11%        |
| 511727                                     | IDOT STEP Overtime               | 6,064             | 1,869             | 28,000            | 1,215             | 10,000            | (18,000)          | -64.29%      |
| 511800                                     | Educational Incentives           | 56,000            | 57,250            | 54,950            | 46,200            | 55,400            | 450               | 0.82%        |
| 511950                                     | Insurance Refusal Reimb          | 3,800             | 2,925             | 3,300             | 2,888             | 3,000             | (300)             | -9.09%       |
| 513000                                     | Part-Time Salaries               | 84,119            | 120,594           | 129,239           | 100,010           | 129,492           | 253               | 0.20%        |
|  | <b>Total Personal Services</b>   | <b>8,984,112</b>  | <b>9,946,571</b>  | <b>10,191,129</b> | <b>10,193,445</b> | <b>10,678,797</b> | <b>487,668</b>    | <b>4.79%</b> |
| <b>Employee Benefits</b>                   |                                  |                   |                   |                   |                   |                   |                   |              |
| 520100                                     | ICMA Retirement Contract         | -                 | -                 | 10,000            | 9,563             | 10,000            | -                 | 0.00%        |
| 520320                                     | FICA                             | 167,401           | 190,293           | 203,535           | 151,010           | 216,016           | 12,481            | 6.13%        |
| 520325                                     | Medicare                         | 125,595           | 139,606           | 147,325           | 144,310           | 154,657           | 7,332             | 4.98%        |
| 520330                                     | IMRF                             | 124,143           | 138,528           | 224,131           | 216,973           | 238,197           | 14,066            | 6.28%        |
| 520350                                     | Employee Assistance Program      | 1,920             | 12                | 2,026             | 2,518             | 2,026             | -                 | 0.00%        |
| 520375                                     | Fringe Benefits                  | 21,771            | 25,892            | 26,640            | 27,712            | 26,160            | (480)             | -1.80%       |
| 520381                                     | IMRF Pension Expense             | (35,520)          | 92,097            | -                 | -                 | -                 | -                 | 0.00%        |
| 520400                                     | Health Insurance                 | 1,181,208         | 1,149,424         | 1,353,945         | 1,374,984         | 1,463,130         | 109,185           | 8.06%        |
| 520420                                     | Health Insurance - Retirees      | 128,903           | 112,772           | 137,670           | 148,609           | 155,050           | 17,380            | 12.62%       |
| 520421                                     | OPEB - Other Post Employment Ber | (1,865)           | 6,168             | -                 | -                 | -                 | -                 | 0.00%        |
| 520425                                     | Life Insurance                   | 3,370             | 3,180             | 5,228             | 3,879             | 5,228             | -                 | 0.00%        |
| 520430                                     | VEBA Contributions               | 155,821           | 156,529           | 183,418           | 289,085           | 209,157           | 25,739            | 14.03%       |
| 520500                                     | Wellness Program                 | 365               | 7,444             | 10,000            | 12,017            | 13,000            | 3,000             | 30.00%       |
| 526100                                     | Public Safety Pensions           | 4,858,426         | 4,961,935         | 5,225,905         | 5,308,666         | 5,506,757         | 280,852           | 5.37%        |
| 526150                                     | Public Safety Pension Refunds    | 131,731           | 18,633            | 50,000            | 828,422           | 50,000            | -                 | 0.00%        |
| 530009                                     | Police Pension Contributions     | 1,841,399         | 1,917,408         | 2,039,631         | 2,123,984         | 2,065,942         | 26,311            | 1.29%        |
| 530010                                     | Fire Pension Contributions       | 1,673,883         | 1,749,729         | 1,850,433         | 1,775,448         | 1,870,788         | 20,355            | 1.10%        |
|  | <b>Total Employee Benefits</b>   | <b>10,378,551</b> | <b>10,669,650</b> | <b>11,469,887</b> | <b>12,417,180</b> | <b>11,986,108</b> | <b>516,221</b>    | <b>4.50%</b> |
| <b>Contractual Services</b>                |                                  |                   |                   |                   |                   |                   |                   |              |
| 530100                                     | Electricity                      | 49,860            | 52,990            | 59,700            | 56,083            | 60,000            | 300               | 0.50%        |
| 530200                                     | Communications                   | 68,901            | 70,913            | 61,709            | 56,915            | 71,548            | 9,839             | 15.94%       |
| 530300                                     | Auditing Services                | 37,130            | 38,220            | 41,999            | 39,732            | 43,706            | 1,707             | 4.06%        |
| 530350                                     | Actuarial Services               | 13,930            | 11,890            | 14,823            | 15,060            | 13,057            | (1,766)           | -11.91%      |
| 530360                                     | Payroll Services                 | 36,845            | 38,475            | 49,910            | 49,775            | 51,235            | 1,325             | 2.65%        |
| 530370                                     | Professional Services            | 110,835           | 125,919           | 129,183           | 85,731            | 149,183           | 20,000            | 15.48%       |
| 530371                                     | Recorder's Office Fees           | 88                | -                 | 1,000             | -                 | 1,000             | -                 | 0.00%        |
| 530380                                     | Consulting Services              | 319,111           | 263,729           | 223,320           | 268,651           | 250,250           | 26,930            | 12.06%       |
| 530385                                     | Administrative Adjudication      | 26,853            | 29,363            | 34,800            | 34,800            | 36,200            | 1,400             | 4.02%        |
| 530400                                     | Secretarial Services             | 2,125             | 2,699             | 2,520             | 2,600             | 2,196             | (324)             | -12.86%      |
| 530410                                     | IT Support                       | 464,386           | 590,595           | 556,293           | 576,624           | 594,873           | 38,580            | 6.94%        |
| 530420                                     | Legal Services                   | 28,067            | 26,709            | 42,500            | 44,314            | 42,500            | -                 | 0.00%        |
| 530425                                     | Village Attorney                 | 121,355           | 170,003           | 177,500           | 165,000           | 177,500           | -                 | 0.00%        |
| 530426                                     | Village Prosecutor               | 17,958            | 12,225            | 18,000            | 18,000            | 18,000            | -                 | 0.00%        |
| 530429                                     | Vehicle Sticker Program          | 21,877            | 21,772            | 24,763            | 24,972            | 25,650            | 887               | 3.58%        |
| 530430                                     | Animal Control                   | 3,000             | 2,250             | 3,860             | 3,700             | 4,000             | 140               | 3.63%        |
| 531100                                     | Health/Inspection Services       | 14,638            | 18,995            | 20,000            | 18,000            | 20,000            | -                 | 0.00%        |
| 531250                                     | Unemployment Claims              | 710               | -                 | 5,000             | -                 | 5,000             | -                 | 0.00%        |
| 531300                                     | Inspections                      | 94,141            | 58,271            | 78,000            | 67,618            | 108,000           | 30,000            | 38.46%       |
| 531305                                     | Plan Review Services             | 82,351            | 93,436            | 87,000            | 71,831            | 145,640           | 58,640            | 67.40%       |
| 531310                                     | Julie Notifications              | 2,149             | 1,741             | 2,500             | 2,384             | 2,500             | -                 | 0.00%        |
| 532100                                     | Bank Fees                        | 67,590            | 71,738            | 44,391            | 52,363            | 54,892            | 10,501            | 23.66%       |
| 532200                                     | Liability Insurance              | 438,803           | 531,259           | 576,587           | 578,738           | 687,373           | 110,786           | 19.21%       |
| 532250                                     | IRMA Liability Deductible        | 96,065            | 175,784           | 19,500            | 70,000            | 19,500            | -                 | 0.00%        |
| 533010                                     | Equipment Lease                  | 19,939            | 52,426            | 52,427            | 52,426            | 52,427            | -                 | 0.00%        |
| 533050                                     | Water System Maintenance         | 142,746           | 123,410           | 128,000           | 150,000           | 144,000           | 16,000            | 12.50%       |
| 533055                                     | Hydrant Maintenance              | 8,570             | 13,684            | 20,000            | 20,000            | 20,000            | -                 | 0.00%        |
| 533100                                     | Maintenance of Equipment         | 26,190            | 37,222            | 67,465            | 64,048            | 77,455            | 9,990             | 14.81%       |
| 533200                                     | Maintenance of Vehicles          | 199,326           | 186,588           | 159,750           | 220,196           | 149,685           | (10,065)          | -6.30%       |
| 533300                                     | Maint of Office Equipment        | 10,904            | 12,085            | 13,151            | 13,504            | 16,769            | 3,618             | 27.51%       |
| 533400                                     | Maintenance Traffic/St Lights    | 79,996            | 72,222            | 81,500            | 97,114            | 86,500            | 5,000             | 6.13%        |

**Village of River Forest**  
**Budget Expense Summary by Account - All Funds**  
**Fiscal Year 2027 Budget**

| <b>Expenditures by Account - All Funds</b> |                                     | <b>2024</b>      | <b>2025</b>      | <b>2026</b>      | <b>2026</b>      | <b>2027</b>      | <b>Increase</b>   | <b>% Inc</b>  |
|--|-------------------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|---------------|
|  |                                     | <b>Actual</b>    | <b>Actual</b>    | <b>Budget</b>    | <b>Projected</b> | <b>Budget</b>    | <b>(Decrease)</b> | <b>(Dec)</b>  |
| 533550                                     | Maintenance of Trees                | 95,521           | 111,461          | 112,000          | 112,000          | 127,000          | 15,000            | 13.39%        |
| 533600                                     | Maintenance of Buildings            | 119,413          | 144,946          | 146,430          | 156,994          | 151,300          | 4,870             | 3.33%         |
| 533610                                     | Maintenance of Sidewalks            | 56,172           | 241,275          | 225,000          | 224,991          | 240,000          | 15,000            | 6.67%         |
| 533620                                     | Maintenance of Streets              | 186,901          | 186,160          | 208,000          | 212,991          | 185,000          | (23,000)          | -11.06%       |
| 533630                                     | Overhead Sewer Program              | 16,000           | 8,000            | 45,500           | 12,000           | 45,500           | -                 | 0.00%         |
| 533631                                     | Lead Service Line Program           | 124,145          | 186,962          | 230,000          | 253,905          | 430,000          | 200,000           | 86.96%        |
| 533640                                     | Sewer/Catch Basin Repair            | 42,426           | 7,621            | 40,000           | 40,000           | 40,000           | -                 | 0.00%         |
| 534100                                     | Training                            | 72,633           | 72,088           | 90,400           | 65,747           | 94,695           | 4,295             | 4.75%         |
| 534150                                     | Tuition Reimbursement               | -                | 36,690           | 35,745           | 20,959           | 10,000           | (25,745)          | -72.02%       |
| 534200                                     | Community Support Services          | 217,741          | 230,310          | 291,059          | 295,772          | 289,886          | (1,173)           | -0.40%        |
| 534250                                     | Travel & Meeting                    | 29,985           | 36,977           | 59,505           | 41,560           | 72,278           | 12,773            | 21.47%        |
| 534275                                     | WSCDC Contribution                  | 304,531          | 391,278          | 470,580          | 567,502          | 607,563          | 136,983           | 29.11%        |
| 534290                                     | License Fees                        | 12,000           | 12,000           | 12,000           | 12,000           | 12,000           | -                 | 0.00%         |
| 534300                                     | Dues & Subscriptions                | 94,989           | 75,133           | 79,063           | 96,405           | 94,105           | 15,042            | 19.03%        |
| 534350                                     | Printing                            | 5,911            | 20,431           | 18,075           | 24,937           | 25,300           | 7,225             | 39.97%        |
| 534400                                     | Medical & Screening                 | 19,649           | 39,492           | 38,540           | 34,009           | 42,766           | 4,226             | 10.97%        |
| 534450                                     | Testing                             | 7,980            | 16,351           | 8,000            | 20,007           | 7,200            | (800)             | -10.00%       |
| 534480                                     | Water Testing                       | 8,605            | 4,855            | 9,010            | 9,010            | 9,010            | -                 | 0.00%         |
| 535300                                     | Advertising/Legal Notice            | 23,914           | 25,055           | 13,325           | 9,634            | 15,800           | 2,475             | 18.57%        |
| 535350                                     | Dumping Fees                        | 26,414           | 20,623           | 33,000           | 28,935           | 34,000           | 1,000             | 3.03%         |
| 535400                                     | Damage Claims                       | 154,291          | 121,928          | 30,000           | 41,912           | 30,000           | -                 | 0.00%         |
| 535450                                     | Street Light Electricity            | 42,237           | 49,035           | 44,600           | 49,100           | 49,080           | 4,480             | 10.04%        |
| 535500                                     | Collection & Disposal               | 1,208,358        | 1,250,768        | 1,288,617        | 1,290,830        | 1,329,555        | 40,938            | 3.18%         |
| 535510                                     | Leaf Disposal                       | 64,985           | 57,804           | 60,661           | 67,891           | 62,469           | 1,808             | 2.98%         |
| 535600                                     | Community & Employee Programs       | 70,610           | 53,651           | 65,930           | 60,943           | 58,305           | (7,625)           | -11.57%       |
| 535700                                     | GEMT Expenses                       | 455,197          | 356,775          | 450,000          | 408,596          | 408,866          | (41,134)          | -9.14%        |
|  | Miscellaneous Expenses              | 7,655            | -                | -                | -                | -                | -                 | 0.00%         |
|  | <b>Total Contractual Services</b>   | <b>6,074,702</b> | <b>6,664,282</b> | <b>6,902,191</b> | <b>7,078,809</b> | <b>7,602,317</b> | <b>700,126</b>    | <b>10.14%</b> |
| <b>Commodities</b>                         |                                     |                  |                  |                  |                  |                  |                   |               |
| 540100                                     | Office Supplies                     | 35,586           | 34,251           | 38,485           | 27,699           | 37,900           | (585)             | -1.52%        |
| 540150                                     | Equipment                           | 281,601          | 110,666          | 46,400           | 83,310           | 79,445           | 33,045            | 71.22%        |
| 540200                                     | Gas & Oil                           | 127,901          | 121,930          | 115,808          | 102,882          | 104,161          | (11,647)          | -10.06%       |
| 540300                                     | Uniforms Sworn Personnel            | 76,650           | 76,926           | 92,200           | 97,875           | 100,200          | 8,000             | 8.68%         |
| 540310                                     | Uniforms Other Personnel            | 9,494            | 10,149           | 12,425           | 12,425           | 14,676           | 2,251             | 18.12%        |
| 540400                                     | Prisoner Care                       | 1,744            | 3,470            | 4,000            | 4,000            | 4,175            | 175               | 4.38%         |
| 540500                                     | Vehicle Parts                       | 21,025           | 14,627           | 18,000           | 18,000           | 18,500           | 500               | 2.78%         |
| 540600                                     | Operating Supplies/Equipment        | 135,945          | 143,178          | 155,730          | 137,067          | 121,425          | (34,305)          | -22.03%       |
| 540601                                     | Radios                              | 2,971            | 5,727            | 5,350            | 5,000            | 5,350            | -                 | 0.00%         |
| 540602                                     | Firearms and Range Supplies         | 20,571           | 25,142           | 28,355           | 28,355           | 32,700           | 4,345             | 15.32%        |
| 540603                                     | Evidence Supplies                   | 6,963            | 4,792            | 7,825            | 6,000            | 6,525            | (1,300)           | -16.61%       |
| 540605                                     | DUI Expenditures                    | 4,262            | 5,082            | 10,000           | 10,000           | 17,000           | 7,000             | 70.00%        |
| 540610                                     | Drug Forfeiture Expenditures        | 844              | 63               | 1,200            | 1,200            | 11,600           | 10,400            | 866.67%       |
| 540615                                     | Article 36 Seizures                 | -                | 2,500            | 3,200            | 3,200            | 10,900           | 7,700             | 240.63%       |
| 540620                                     | Cannabis Tax Act Expenditures       | 12,855           | 7,014            | 13,275           | 13,275           | 14,900           | 1,625             | 12.24%        |
| 540800                                     | Trees                               | 29,229           | 27,940           | 41,000           | 41,000           | 41,000           | -                 | 0.00%         |
| 541300                                     | Postage                             | 20,743           | 19,201           | 21,462           | 23,250           | 20,017           | (1,445)           | -6.73%        |
| 542100                                     | Snow & Ice Control                  | 42,195           | 37,464           | 63,570           | 63,570           | 63,750           | 180               | 0.28%         |
| 542200                                     | Water From Chicago                  | 1,810,345        | 1,834,293        | 2,066,254        | 1,924,702        | 2,126,176        | 59,922            | 2.90%         |
| 543100                                     | Miscellaneous Expenses              | 33,432           | 37,893           | 30,882           | 24,335           | 25,486           | (5,396)           | -17.47%       |
|  | <b>Total Commodities</b>            | <b>2,674,356</b> | <b>2,522,308</b> | <b>2,775,421</b> | <b>2,627,145</b> | <b>2,855,886</b> | <b>80,465</b>     | <b>2.90%</b>  |
| <b>Depreciation/Gain/Loss</b>              |                                     |                  |                  |                  |                  |                  |                   |               |
| 550010                                     | Depreciation                        | 388,893          | 364,670          | 375,000          | 375,000          | 375,000          | -                 | 0.00%         |
|  | <b>Total Depreciation/Gain/Loss</b> | <b>388,893</b>   | <b>364,670</b>   | <b>375,000</b>   | <b>375,000</b>   | <b>375,000</b>   | <b>-</b>          | <b>0.00%</b>  |
| <b>Capital Outlay</b>                      |                                     |                  |                  |                  |                  |                  |                   |               |
| 550500                                     | Building Improvements               | 374,530          | 306,949          | 753,959          | 304,900          | 845,395          | 91,436            | 12.13%        |
| 551150                                     | Sewer System Improvements           | 161,579          | 162,636          | 310,000          | 180,514          | 255,000          | (55,000)          | -17.74%       |
| 551205                                     | Streetscape Improvements            | 27,370           | 323,093          | 1,010,452        | 1,033,971        | 1,111,089        | 100,637           | 9.96%         |
| 551210                                     | Parking Lot Improvements            | 79,777           | -                | -                | 72,000           | 531,906          | 531,906           | 100.00%       |
| 551250                                     | Alley Improvements                  | 555,744          | -                | -                | -                | -                | -                 | 0.00%         |
| 551300                                     | Water System Improvements           | 1,609            | 34,030           | 545,000          | 554,716          | 1,357,729        | 812,729           | 149.12%       |
| 551400                                     | Meter Replacement Program           | 9,823            | 22,334           | 37,000           | 66,777           | 99,000           | 62,000            | 167.57%       |

**Village of River Forest**  
**Budget Expense Summary by Account - All Funds**  
**Fiscal Year 2027 Budget**

| <b>Expenditures by Account - All Funds</b> |                              | <b>2024</b>       | <b>2025</b>       | <b>2026</b>       | <b>2026</b>       | <b>2027</b>       | <b>Increase</b>   | <b>% Inc</b>  |
|--|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|
|  |                              | <b>Actual</b>     | <b>Actual</b>     | <b>Budget</b>     | <b>Projected</b>  | <b>Budget</b>     | <b>(Decrease)</b> | <b>(Dec)</b>  |
| 554300                                     | Other Improvements           | 489,374           | 56,977            | 705,500           | 71,000            | 581,250           | (124,250)         | -17.61%       |
| 558610                                     | Furniture and Equipment      | 40,438            | -                 | -                 | -                 | -                 | -                 | 0.00%         |
| 558620                                     | Information Technology Equip | 219,686           | 260,381           | 138,395           | 74,000            | 25,000            | (113,395)         | -81.94%       |
| 558700                                     | Police Vehicles              | 195,578           | -                 | 194,368           | 233,017           | 134,180           | (60,188)          | -30.97%       |
| 558720                                     | Police Equipment             | 113,352           | 136,453           | 64,026            | 62,161            | 238,125           | 174,099           | 271.92%       |
| 558800                                     | Fire Vehicles                | 72,599            | 239,246           | -                 | -                 | 280,000           | 280,000           | 100.00%       |
| 558850                                     | Fire Equipment               | 26,000            | 26,760            | 99,540            | 98,796            | 34,800            | (64,740)          | -65.04%       |
| 558910                                     | Public Works Vehicles        | -                 | 538,638           | 240,000           | 222,802           | 287,605           | 47,605            | 19.84%        |
| 558925                                     | Public Works Equipment       | -                 | -                 | 228,000           | 151,573           | 219,800           | (8,200)           | -3.60%        |
| 559100                                     | Street Improvements          | 488,595           | 1,628,163         | 645,000           | 358,029           | 595,000           | (50,000)          | -7.75%        |
|  | <b>Total Capital Outlay</b>  | <b>2,856,054</b>  | <b>3,735,660</b>  | <b>4,971,240</b>  | <b>3,484,256</b>  | <b>6,595,879</b>  | <b>1,624,639</b>  | <b>32.68%</b> |
| <b>Debt Service</b>                        |                              |                   |                   |                   |                   |                   |                   |               |
| 560035                                     | DSEB Bond Principal          | 275,000           | 300,000           | 300,000           | 300,000           | 300,000           | -                 | 0.00%         |
| 560036                                     | DSEB Bond Interest           | 2,612             | 16,392            | 10,350            | 10,350            | 15,000            | 4,650             | 44.93%        |
| 560081                                     | Interfund Loan Interest      | 96,647            | 71,583            | 56,190            | 71,586            | 56,190            | -                 | 0.00%         |
| 560104                                     | IEPA Loan Principal (WS)     | -                 | -                 | 724,158           | 724,158           | 740,250           | 16,092            | 2.22%         |
| 560105                                     | IEPA Loan Interest (WS)      | 217,903           | 202,365           | 192,988           | 192,988           | 176,896           | (16,092)          | -8.34%        |
| 560106                                     | Series 2022 Principal        | 148,148           | 151,852           | 210,001           | 210,001           | 220,000           | 9,999             | 4.76%         |
| 560107                                     | Series 2022 Interest         | 192,921           | 186,904           | 184,550           | 184,550           | 178,250           | (6,300)           | -3.41%        |
|  | <b>Total Debt Service</b>    | <b>933,231</b>    | <b>929,096</b>    | <b>1,678,237</b>  | <b>1,693,633</b>  | <b>1,686,586</b>  | <b>8,349</b>      | <b>0.50%</b>  |
| <b>Transfers</b>                           |                              |                   |                   |                   |                   |                   |                   |               |
| 575005                                     | Transfer to Debt Service     | 293,852           | 293,111           | 292,260           | 292,260           | 295,001           | 2,741             | 0.94%         |
| 575013                                     | Transfer to CERF             | 783,438           | 795,408           | 533,159           | 533,159           | 1,168,738         | 635,579           | 119.21%       |
| 575014                                     | Transfer To CIF              | 270,000           | -                 | -                 | -                 | -                 | -                 | 0.00%         |
|  | <b>Total Transfers</b>       | <b>1,347,290</b>  | <b>1,088,519</b>  | <b>825,419</b>    | <b>825,419</b>    | <b>1,463,739</b>  | <b>638,320</b>    | <b>77.33%</b> |
|  | <b>Total Expenditures</b>    | <b>33,637,189</b> | <b>35,920,756</b> | <b>39,188,524</b> | <b>38,694,887</b> | <b>43,244,312</b> | <b>4,055,788</b>  | <b>10.35%</b> |

# 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 2027 Budget**

| Account Number   | Description                   | 2024 Actual      | 2025 Actual      | 2026 Budget      | 2026 Projected   | 2027 Budget      | Increase (Decrease) | % Inc (Dec)   |
|------------------|-------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------|
| <b>01</b>        | <b>General Fund</b>           |                  |                  |                  |                  |                  |                     |               |
| 01-00-00-41-1000 | Property Tax-Prior Years      | 3,734,293        | 3,827,477        | 3,874,719        | 4,228,528        | 3,901,382        | 26,663              | 0.69%         |
| 01-00-00-41-1021 | Property Tax-Current Year     | 3,784,480        | 3,930,896        | 4,063,256        | 4,192,752        | 4,164,258        | 101,002             | 2.49%         |
|                  | <b>Property Taxes</b>         | <b>7,518,773</b> | <b>7,758,373</b> | <b>7,937,975</b> | <b>8,421,280</b> | <b>8,065,640</b> | <b>127,665</b>      | <b>1.61%</b>  |
| 01-00-00-41-1150 | Replacement Tax               | 350,758          | 215,361          | 222,259          | 223,537          | 252,853          | 30,594              | 13.77%        |
| 01-00-00-41-1190 | Restaurant Tax                | 161,975          | 181,784          | 191,476          | 200,610          | 202,616          | 11,140              | 5.82%         |
| 01-00-00-41-1200 | Sales Tax                     | 2,468,793        | 2,730,601        | 2,636,379        | 3,102,320        | 3,164,366        | 527,987             | 20.03%        |
| 01-00-00-41-1205 | State Use Tax                 | 441,934          | 306,213          | 229,653          | 104,281          | 31,285           | (198,368)           | -86.38%       |
| 01-00-00-41-1210 | Non-Home Rule Sales Tax       | 1,091,379        | 1,247,040        | 1,175,404        | 1,477,335        | 1,506,882        | 331,478             | 28.20%        |
| 01-00-00-41-1250 | Income Tax                    | 1,918,244        | 2,036,466        | 2,088,790        | 2,116,793        | 2,124,995        | 36,205              | 1.73%         |
| 01-00-00-41-1450 | Transfer Tax                  | 104,661          | 122,488          | 136,316          | 141,062          | 130,012          | (6,304)             | -4.62%        |
| 01-00-00-41-1460 | Communication Tax             | 199,235          | 183,638          | 188,079          | 172,803          | 181,472          | (6,607)             | -3.51%        |
| 01-00-00-41-1475 | Utility Tax Elec              | 396,350          | 417,243          | 435,520          | 409,736          | 430,448          | (5,072)             | -1.16%        |
| 01-00-00-41-1480 | Utility Tax Gas               | 218,121          | 228,895          | 258,524          | 246,795          | 270,085          | 11,561              | 4.47%         |
| 01-00-00-41-1490 | Local Gasoline Tax            | 83,889           | 73,421           | 89,274           | 65,328           | 77,175           | (12,099)            | -13.55%       |
| 01-00-00-41-1600 | Cannabis State Excise Tax     | 18,453           | 18,172           | 19,450           | 18,044           | 18,044           | (1,406)             | -7.23%        |
|                  | <b>Other Taxes</b>            | <b>7,453,792</b> | <b>7,761,322</b> | <b>7,671,124</b> | <b>8,278,644</b> | <b>8,390,233</b> | <b>719,109</b>      | <b>9.37%</b>  |
| 01-00-00-42-2115 | Pet Licenses                  | 1,890            | 1,280            | 2,000            | 1,250            | 2,000            | -                   | 0.00%         |
| 01-00-00-42-2120 | Vehicle Licenses              | 287,382          | 275,574          | 290,000          | 283,591          | 290,000          | -                   | 0.00%         |
| 01-00-00-42-2125 | Cab License                   | -                | 500              | -                | 500              | 500              | 500                 | 100.00%       |
| 01-00-00-42-2345 | Contractor's License Fees     | 102,785          | 116,938          | 109,440          | 111,875          | 110,975          | 1,535               | 1.40%         |
| 01-00-00-42-2350 | Business Licenses             | 23,424           | 25,865           | 25,000           | 27,000           | 25,000           | -                   | 0.00%         |
| 01-00-00-42-2355 | Tent Licenses                 | -                | 150              | 300              | 120              | 300              | -                   | 0.00%         |
| 01-00-00-42-2360 | Building Permits              | 412,276          | 684,112          | 525,000          | 697,238          | 1,151,969        | 626,969             | 119.42%       |
| 01-00-00-42-2361 | Plumbing Permits              | 24,105           | 22,955           | 28,293           | 24,273           | 23,878           | (4,415)             | -15.60%       |
| 01-00-00-42-2362 | Electrical Permits            | 27,398           | 25,065           | 30,000           | 27,750           | 26,838           | (3,162)             | -10.54%       |
| 01-00-00-42-2364 | Reinspection Fees             | 10,125           | 3,300            | 10,000           | 2,600            | 10,400           | 400                 | 4.00%         |
| 01-00-00-42-2365 | Bonfire Permits               | 60               | 30               | 60               | 60               | 60               | -                   | 0.00%         |
| 01-00-00-42-2366 | Beekeeping Permit             | -                | -                | 150              | -                | 150              | -                   | 0.00%         |
| 01-00-00-42-2368 | Solicitors Permits            | 525              | 400              | 1,200            | 750              | 1,200            | -                   | 0.00%         |
| 01-00-00-42-2369 | Zoning Variation Fee          | 2,250            | 4,750            | 3,750            | 250              | 3,750            | -                   | 0.00%         |
| 01-00-00-42-2370 | Film Crew License             | 9,150            | 16,700           | 15,500           | 12,000           | 15,400           | (100)               | -0.65%        |
| 01-00-00-42-2520 | Liquor Licenses               | 23,900           | 24,400           | 27,000           | 28,600           | 27,500           | 500                 | 1.85%         |
| 01-00-00-42-2570 | Cable/Video Svc Provider Fees | 188,128          | 167,066          | 160,000          | 156,284          | 160,000          | -                   | 0.00%         |
|                  | <b>Licenses &amp; Permits</b> | <b>1,113,398</b> | <b>1,369,085</b> | <b>1,227,693</b> | <b>1,374,141</b> | <b>1,849,920</b> | <b>622,227</b>      | <b>50.68%</b> |
| 01-00-00-43-3065 | Police Reports                | 2,125            | 2,785            | 2,400            | -                | 2,400            | -                   | 0.00%         |
| 01-00-00-43-3070 | Fire Reports                  | 150              | 280              | 500              | 200              | 300              | (200)               | -40.00%       |
| 01-00-00-43-3180 | Garbage Collection            | 1,201,632        | 1,245,649        | 1,288,617        | 1,281,484        | 1,329,555        | 40,938              | 3.18%         |
| 01-00-00-43-3185 | Penalties on Garbage Fees     | 7,792            | 7,953            | 8,384            | 8,934            | 9,202            | 818                 | 9.76%         |
| 01-00-00-43-3200 | Metra Daily Parking           | 25,682           | 28,088           | 26,700           | 32,193           | 32,184           | 5,484               | 20.54%        |
| 01-00-00-43-3220 | Parking Lot Permit Fees       | 103,454          | 91,705           | 107,254          | 82,005           | 87,960           | (19,294)            | -17.99%       |
| 01-00-00-43-3225 | Administrative Towing Fees    | 124,505          | 141,000          | 124,000          | 138,500          | 134,500          | 10,500              | 8.47%         |
| 01-00-00-43-3230 | Animal Release Fees           | 1,025            | 2,015            | 800              | -                | 800              | -                   | 0.00%         |
| 01-00-00-43-3515 | NSF Fees                      | -                | -                | 200              | -                | 200              | -                   | 0.00%         |
| 01-00-00-43-3530 | 50/50 Sidewalk Program        | 2,438            | 163              | 10,000           | 5,990            | 5,000            | (5,000)             | -50.00%       |
| 01-00-00-43-3536 | Elevator Inspection Fees      | 5,600            | 3,550            | 4,450            | 3,550            | 4,550            | 100                 | 2.25%         |
| 01-00-00-43-3537 | Elevator Reinspection Fees    | 850              | 1,550            | 400              | 1,000            | 400              | -                   | 0.00%         |
| 01-00-00-43-3540 | ROW Encroachment Fees         | 1,100            | 400              | 1,000            | 400              | 1,000            | -                   | 0.00%         |
| 01-00-00-43-3550 | Ambulance Fees                | 849,036          | 802,909          | 1,200,000        | 1,014,771        | 1,090,310        | (109,690)           | -9.14%        |
| 01-00-00-43-3551 | Cell Tower Fees               | 4,800            | 2,400            | 2,400            | 2,400            | 2,400            | -                   | 0.00%         |
| 01-00-00-43-3552 | Public Safety Impact Fees     | -                | 87,500           | 50,000           | 33,500           | 50,000           | -                   | 0.00%         |
| 01-00-00-43-3554 | CPR Fees                      | 2,988            | 2,620            | 8,000            | 2,370            | 3,160            | (4,840)             | -60.50%       |
| 01-00-00-43-3557 | Car Fire & Extrication Fee    | -                | -                | 500              | -                | 500              | -                   | 0.00%         |
| 01-00-00-43-3558 | Fire Suppression System IROL  | -                | -                | -                | 505              | 750              | 750                 | 100.00%       |
| 01-00-00-43-3560 | State Highway Maintenance     | 73,130           | 75,882           | 76,380           | 77,612           | 79,164           | 2,784               | 3.64%         |
|                  | <b>Charges for Services</b>   | <b>2,406,307</b> | <b>2,496,449</b> | <b>2,911,985</b> | <b>2,685,414</b> | <b>2,834,335</b> | <b>(77,650)</b>     | <b>-2.67%</b> |
| 01-00-00-44-4230 | Police Tickets                | 161,176          | 190,867          | 200,000          | 205,234          | 200,000          | -                   | 0.00%         |
| 01-00-00-44-4240 | Automated Traffic Enf Fines   | 14,512           | 14,730           | 15,499           | 15,360           | 15,713           | 214                 | 1.38%         |
| 01-00-00-44-4245 | EV Charging Station Overstay  | 318              | 3,661            | 40,000           | 21,249           | 84,000           | 44,000              | 110.00%       |

**Village of River Forest  
General Fund Revenues  
Budget Detail by Account  
Fiscal Year 2027 Budget**

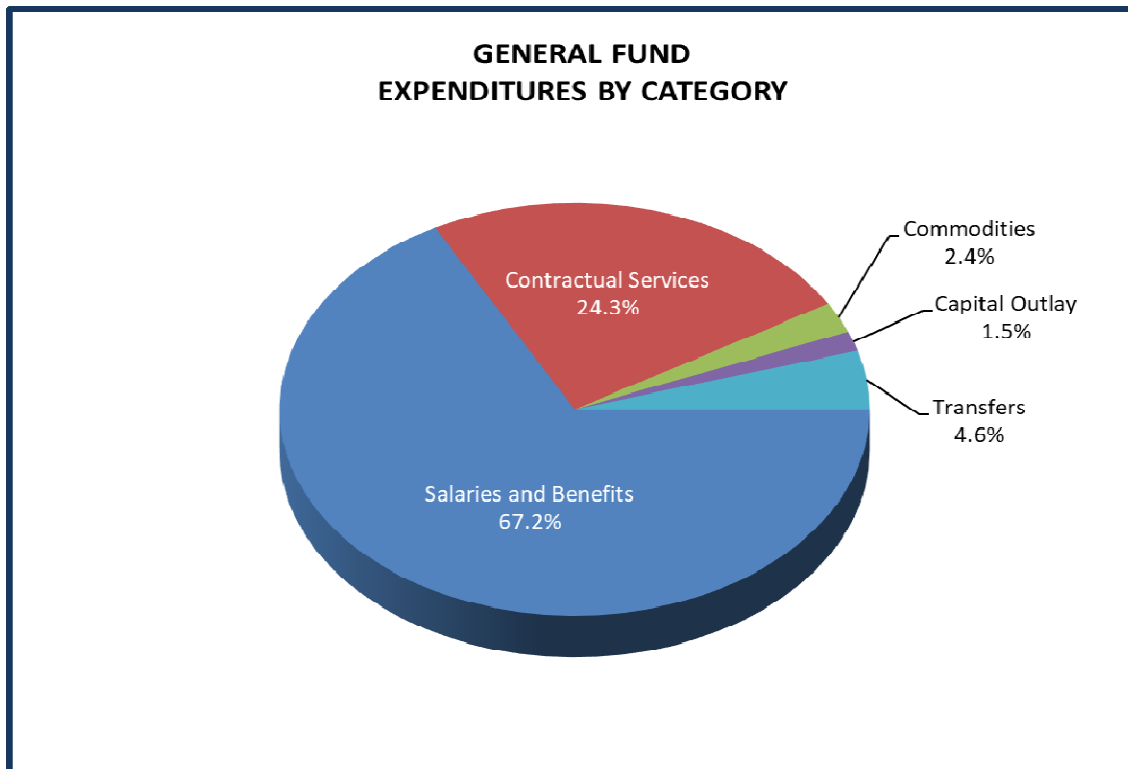
| Account Number   | Description                       | 2024 Actual       | 2025 Actual       | 2026 Budget       | 2026 Projected    | 2027 Budget       | Increase (Decrease) | % Inc (Dec)    |
|------------------|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|----------------|
| 01-00-00-44-4300 | Local Ordinance Tickets           | 9,498             | 5,537             | 5,160             | 7,966             | 5,868             | 708                 | 13.72%         |
| 01-00-00-44-4430 | Court Fines                       | 40,950            | 33,451            | 45,730            | 31,451            | 36,160            | (9,570)             | -20.93%        |
| 01-00-00-44-4435 | DUI Fines                         | 1,987             | 2,992             | 2,486             | 2,220             | 2,220             | (266)               | -10.70%        |
| 01-00-00-44-4436 | Drug Forfeiture Revenue           | 5,470             | -                 | 2,233             | -                 | 1,094             | (1,139)             | -51.01%        |
| 01-00-00-44-4439 | Article 36 Forfeited Funds        | -                 | 2,660             | 1,716             | 1,716             | 1,918             | 202                 | 11.77%         |
| 01-00-00-44-4440 | Building Construction Citation    | 1,250             | -                 | 2,500             | -                 | 2,500             | -                   | 0.00%          |
|                  | <b>Fines &amp; Forfeits</b>       | <b>235,161</b>    | <b>253,898</b>    | <b>315,324</b>    | <b>285,196</b>    | <b>349,473</b>    | <b>34,149</b>       | <b>10.83%</b>  |
|                  |                                   |                   |                   |                   | -                 |                   |                     |                |
| 01-00-00-45-5100 | Interest                          | 443,766           | 450,936           | 334,818           | 403,876           | 277,868           | (56,950)            | -17.01%        |
| 01-00-00-45-5110 | Interest Income - Leases          | 27,848            | 27,472            | -                 | -                 | -                 | -                   | 0.00%          |
| 01-00-00-45-5200 | Net Change in Fair Value          | 52,883            | 52,295            | -                 | -                 | -                 | -                   | 0.00%          |
|                  | <b>Interest</b>                   | <b>524,497</b>    | <b>530,703</b>    | <b>334,818</b>    | <b>403,876</b>    | <b>277,868</b>    | <b>(56,950)</b>     | <b>-17.01%</b> |
| 01-00-00-46-6410 | Miscellaneous                     | 15,665            | 80,827            | 10,000            | 71,982            | 10,000            | -                   | 0.00%          |
| 01-00-00-46-6411 | Miscellaneous Public Safety       | 9,336             | 4,228             | 6,000             | 1,670             | 6,000             | -                   | 0.00%          |
| 01-00-00-46-6412 | Reimbursements-Crossing Guards    | 105,302           | 104,761           | 109,077           | 108,900           | 112,167           | 3,090               | 2.83%          |
| 01-00-00-46-6415 | Reimbursement of Expenses         | -                 | -                 | 2,500             | -                 | 2,500             | -                   | 0.00%          |
| 01-00-00-46-6417 | IRMA Reimbursements               | 122,384           | 119,978           | 50,000            | 26,903            | 50,000            | -                   | 0.00%          |
| 01-00-00-46-6418 | IPBC Rebate                       | -                 | -                 | 22,000            | 31,500            | 22,000            | -                   | 0.00%          |
| 01-00-00-46-6510 | T-Mobile Lease                    | -                 | 443               | 39,960            | 39,960            | 39,960            | -                   | 0.00%          |
| 01-00-00-46-6511 | WSCDC Rental Income               | 61,359            | 63,341            | 65,231            | 65,135            | 66,915            | 1,684               | 2.58%          |
| 01-00-00-46-6515 | Lease Right-to-Use Amort          | 30,171            | 30,171            | -                 | -                 | -                 | -                   | 0.00%          |
| 01-00-00-46-8001 | IRMA Excess                       | 248,821           | 415,976           | 250,000           | 150,000           | 350,000           | 100,000             | 40.00%         |
|                  | <b>Miscellaneous</b>              | <b>593,038</b>    | <b>819,725</b>    | <b>554,768</b>    | <b>496,050</b>    | <b>659,542</b>    | <b>104,774</b>      | <b>18.89%</b>  |
| 01-00-00-46-6521 | Law Enforcement Training Reimb    | 8,022             | 13,650            | 14,400            | 25,025            | 10,800            | (3,600)             | -25.00%        |
| 01-00-00-46-6524 | ISEARCH Grant                     | 6,000             | 9,000             | 9,000             | -                 | -                 | (9,000)             | -100.00%       |
| 01-00-00-46-6525 | Bullet Proof Vest Reimb-DOJ       | 4,217             | 3,549             | 4,500             | 6,948             | 13,443            | 8,943               | 198.73%        |
| 01-00-00-46-6528 | IDOT Traffic Safety Grant         | 5,931             | 2,252             | 28,000            | 1,215             | 10,000            | (18,000)            | -64.29%        |
| 01-00-00-46-6532 | Grants                            | 555,295           | 244,145           | 20,000            | 85,000            | 20,000            | -                   | 0.00%          |
| 01-00-00-46-6536 | IRMA Fire Equipment Grant         | -                 | 5,500             | 4,900             | 6,000             | 5,000             | 100                 | 2.04%          |
| 01-00-00-46-6615 | MABAS Grant                       | -                 | -                 | 3,000             | -                 | 6,000             | 3,000               | 100.00%        |
| 01-00-00-46-6620 | State Fire Marshal Training       | -                 | 6,216             | 8,000             | 1,991             | 3,031             | (4,969)             | -62.11%        |
|                  | <b>Grants &amp; Contributions</b> | <b>579,465</b>    | <b>284,312</b>    | <b>91,800</b>     | <b>126,179</b>    | <b>68,274</b>     | <b>(23,526)</b>     | <b>-25.63%</b> |
| 01-00-00-48-8000 | Sale of Property                  | -                 | 395               | 1,000             | 1,000             | 1,000             | -                   | 0.00%          |
|                  | <b>Other Financing Sources</b>    | <b>-</b>          | <b>395</b>        | <b>1,000</b>      | <b>1,000</b>      | <b>1,000</b>      | <b>-</b>            | <b>0.00%</b>   |
|                  | <b>Revenue</b>                    | <b>20,424,431</b> | <b>21,274,262</b> | <b>21,046,487</b> | <b>22,071,780</b> | <b>22,496,285</b> | <b>1,449,798</b>    | <b>6.89%</b>   |

# General Fund- Expenditures by Category

|  | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Budget | FY 2026<br>Projected | FY 2027<br>Budget | \$CHNG<br>FY26/27 | % CHNG<br>FY26/27 |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|-------------------|
|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|-------------------|

## EXPENDITURES BY CATEGORY

|                       |                   |                   |                   |                   |                   |                  |              |
|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|--------------|
| Personal Services     | 8,205,502         | 8,998,259         | 9,199,432         | 9,190,639         | 9,599,817         | 400,385          | 4.35%        |
| Employee Benefits     | 5,187,937         | 5,329,245         | 5,832,567         | 5,945,771         | 6,042,775         | 210,208          | 3.60%        |
| Salaries and Benefits | 13,393,439        | 14,327,504        | 15,031,999        | 15,136,410        | 15,642,592        | 610,593          | 4.06%        |
| Contractual Services  | 4,689,498         | 5,175,389         | 5,195,454         | 5,314,401         | 5,655,616         | 460,162          | 8.86%        |
| Commodities           | 728,809           | 530,544           | 536,145           | 538,672           | 562,092           | 25,947           | 4.84%        |
| Capital Outlay        | 27,370            | 160,047           | 69,500            | 99,722            | 360,000           | 290,500          | 417.99%      |
| Transfers             | 1,053,438         | 795,408           | 415,933           | 415,933           | 1,071,016         | 655,083          | 157.50%      |
| <b>TOTAL</b>          | <b>19,892,554</b> | <b>20,988,892</b> | <b>21,249,031</b> | <b>21,505,138</b> | <b>23,291,316</b> | <b>2,042,285</b> | <b>9.61%</b> |



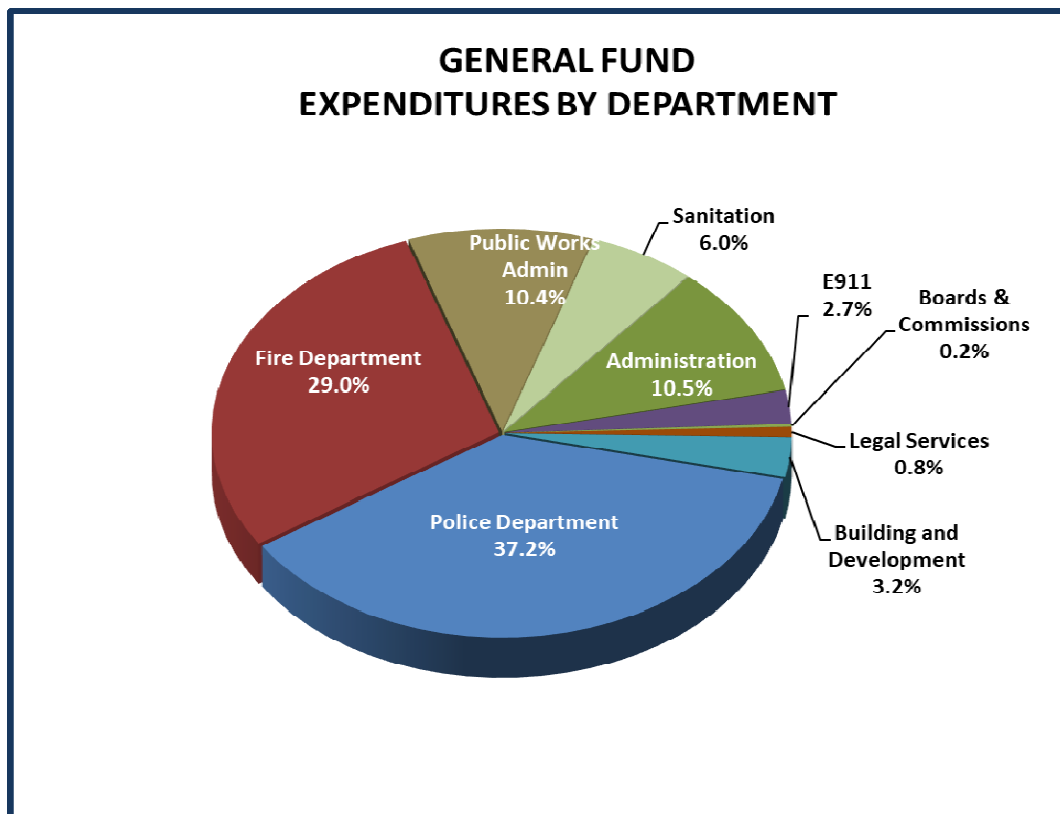
# General Fund Expenditures by Department

|  | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Budget | FY 2026<br>Projected | FY 2027<br>Budget | \$CHNG<br>FY26/27 | % CHNG<br>FY26/27 |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|-------------------|
|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|-------------------|

## EXPENDITURES BY DEPARTMENT

|                          |           |           |           |           |           |          |        |
|--------------------------|-----------|-----------|-----------|-----------|-----------|----------|--------|
| Administration           | 2,005,688 | 2,315,420 | 2,305,280 | 2,307,175 | 2,450,616 | 145,336  | 6.30%  |
| E911                     | 314,107   | 398,156   | 478,080   | 575,248   | 615,063   | 136,983  | 28.65% |
| Boards & Commissions     | 87,498    | 49,493    | 57,884    | 72,279    | 55,660    | (2,224)  | -3.84% |
| Legal Services           | 145,601   | 189,155   | 208,000   | 183,000   | 188,000   | (20,000) | -9.62% |
| Building and Development | 614,209   | 597,674   | 617,491   | 574,734   | 746,236   | 128,745  | 20.85% |
| Police Department        | 7,358,624 | 7,780,878 | 8,064,786 | 8,200,586 | 8,668,858 | 604,072  | 7.49%  |
| Fire Department          | 6,064,153 | 6,293,374 | 6,378,242 | 6,363,128 | 6,754,805 | 376,563  | 5.90%  |
| Public Works Admin       | 2,029,331 | 2,054,383 | 1,788,990 | 1,869,267 | 2,419,054 | 630,064  | 35.22% |
| Sanitation               | 1,273,343 | 1,310,359 | 1,350,278 | 1,359,721 | 1,393,024 | 42,746   | 3.17%  |

|       |            |            |            |            |            |           |       |
|-------|------------|------------|------------|------------|------------|-----------|-------|
| TOTAL | 19,892,554 | 20,988,892 | 21,249,031 | 21,505,138 | 23,291,316 | 2,042,285 | 9.61% |
|-------|------------|------------|------------|------------|------------|-----------|-------|



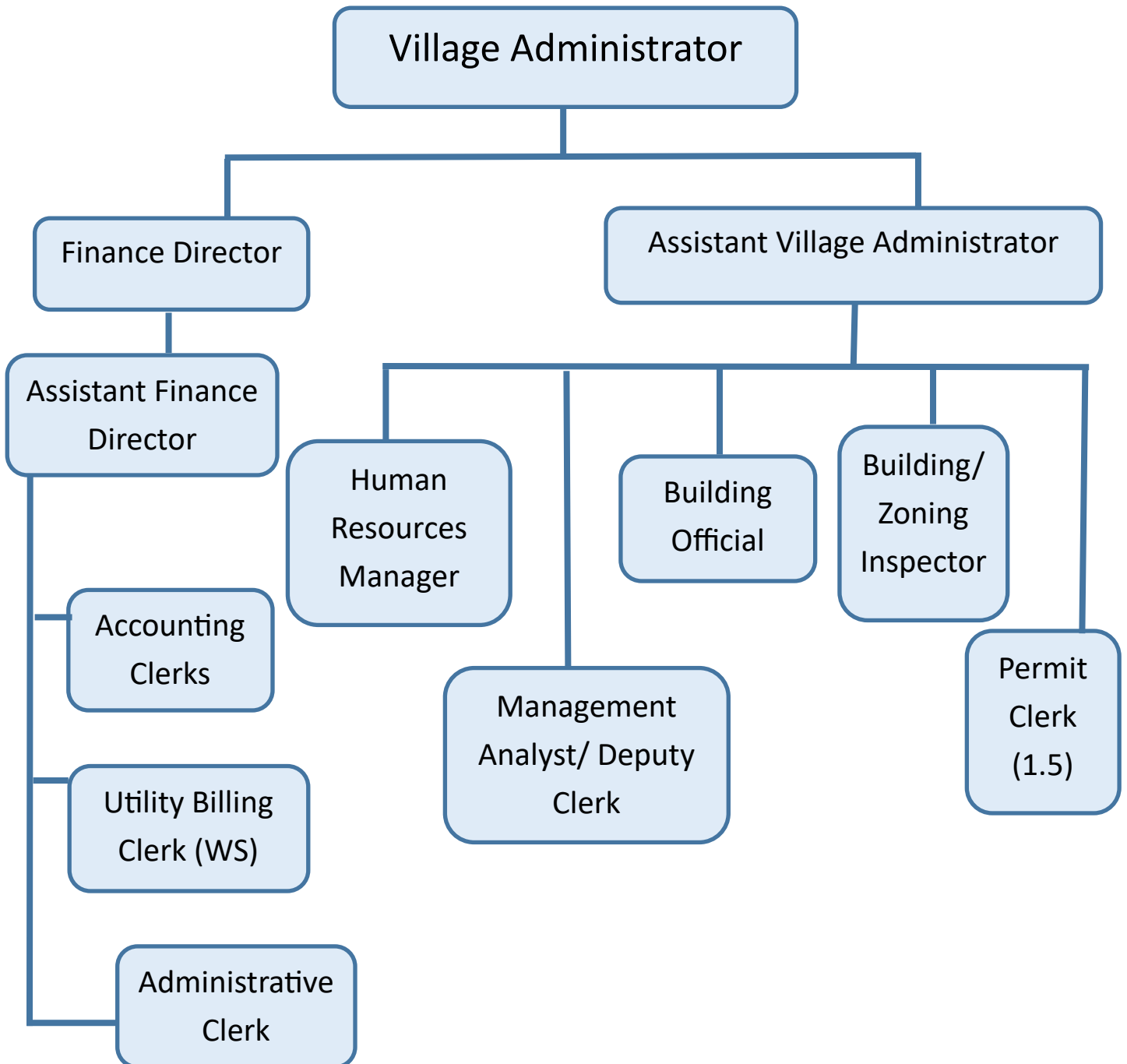
**Village of River Forest  
General Fund Expenditures  
Fiscal Year 2027 Budget**

| Expenditures by Account     |                                | 2024             | 2025             | 2026             | 2026             | 2027             | Increase       | % Inc        |
|-----------------------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|----------------|--------------|
|                             |                                | Actual           | Actual           | Budget           | Projected        | Budget           | (Decrease)     | (Dec)        |
| <b>Personal Services</b>    |                                |                  |                  |                  |                  |                  |                |              |
| 510100                      | Salaries Sworn                 | 5,382,959        | 5,711,248        | 5,945,201        | 5,870,052        | 6,228,617        | 283,416        | 4.77%        |
| 510200                      | Salaries Regular               | 1,735,519        | 1,900,940        | 1,996,962        | 1,981,886        | 2,093,415        | 96,453         | 4.83%        |
| 511500                      | Specialist Pay                 | 193,586          | 202,869          | 203,478          | 199,518          | 210,415          | 6,937          | 3.41%        |
| 511600                      | Holiday Pay                    | 214,461          | 223,228          | 252,002          | 248,490          | 264,078          | 12,076         | 4.79%        |
| 511700                      | Overtime                       | 529,144          | 794,965          | 598,600          | 752,680          | 623,700          | 25,100         | 4.19%        |
| 511727                      | IDOT STEP Overtime             | 6,064            | 1,869            | 28,000           | 1,215            | 10,000           | (18,000)       | -64.29%      |
| 511800                      | Educational Incentives         | 56,000           | 57,250           | 54,950           | 46,200           | 55,400           | 450            | 0.82%        |
| 511950                      | Insurance Refusal Reimb        | 3,650            | 2,625            | 3,000            | 2,588            | 2,700            | (300)          | -10.00%      |
| 513000                      | Part-Time Salaries             | 84,119           | 103,265          | 117,239          | 88,010           | 111,492          | (5,747)        | -4.90%       |
|                             | <b>Total Personal Services</b> | <b>8,205,502</b> | <b>8,998,259</b> | <b>9,199,432</b> | <b>9,190,639</b> | <b>9,599,817</b> | <b>400,385</b> | <b>4.35%</b> |
| <b>Employee Benefits</b>    |                                |                  |                  |                  |                  |                  |                |              |
| 520100                      | ICMA Retirement Contract       | -                | -                | 9,000            | 9,000            | 9,000            | -              | 100.00%      |
| 520320                      | FICA                           | 121,066          | 133,355          | 142,524          | 144,928          | 149,536          | 7,012          | 4.92%        |
| 520326                      | Medicare                       | 114,671          | 126,165          | 132,889          | 129,926          | 138,952          | 6,063          | 4.56%        |
| 520331                      | IMRF                           | 124,144          | 138,527          | 151,450          | 147,686          | 159,185          | 7,735          | 5.11%        |
| 520350                      | Employee Assistance Program    | 1,920            | 13               | 2,026            | 2,518            | 2,026            | -              | 0.00%        |
| 520376                      | Fringe Benefits                | 18,801           | 20,664           | 20,832           | 21,544           | 20,352           | (480)          | -2.30%       |
| 520401                      | Health Insurance               | 1,024,512        | 982,571          | 1,168,327        | 1,177,122        | 1,276,894        | 108,567        | 9.29%        |
| 520421                      | Health Insurance - Retirees    | 125,665          | 109,457          | 134,230          | 146,036          | 152,950          | 18,720         | 13.95%       |
| 520426                      | Life Insurance                 | 2,905            | 2,873            | 4,783            | 2,989            | 4,783            | -              | 0.00%        |
| 520431                      | VEBA Contributions             | 138,606          | 141,039          | 166,442          | 252,573          | 179,367          | 12,925         | 7.77%        |
| 520500                      | Wellness Program               | 365              | 7,444            | 10,000           | 12,017           | 13,000           | 3,000          | 30.00%       |
| 530009                      | Police Pension Contribution    | 1,841,399        | 1,917,408        | 2,039,631        | 2,123,984        | 2,065,942        | 26,311         | 1.29%        |
| 530010                      | Fire Pension Contribution      | 1,673,883        | 1,749,729        | 1,850,433        | 1,775,448        | 1,870,788        | 20,355         | 1.10%        |
|                             | <b>Total Employee Benefits</b> | <b>5,187,937</b> | <b>5,329,245</b> | <b>5,832,567</b> | <b>5,945,771</b> | <b>6,042,775</b> | <b>210,208</b> | <b>3.60%</b> |
| <b>Contractual Services</b> |                                |                  |                  |                  |                  |                  |                |              |
| 530200                      | Communications                 | 63,902           | 65,615           | 55,941           | 52,188           | 65,606           | 9,665          | 17.28%       |
| 530300                      | Audit Services                 | 21,463           | 22,085           | 25,682           | 23,542           | 26,584           | 902            | 3.51%        |
| 530350                      | Actuarial Services             | 5,400            | 3,000            | 5,610            | 5,610            | 3,223            | (2,387)        | -42.55%      |
| 530370                      | Professional Services          | 17,239           | 16,044           | 15,183           | 10,731           | 35,183           | 20,000         | 131.73%      |
| 530371                      | Recorder's Office Fees         | 88               | -                | 1,000            | -                | 1,000            | -              | 0.00%        |
| 530380                      | Consulting Services            | 179,295          | 164,788          | 119,750          | 111,115          | 141,250          | 21,500         | 17.95%       |
| 530385                      | Administrative Adjudication    | 26,853           | 29,363           | 34,800           | 34,800           | 36,200           | 1,400          | 4.02%        |
| 530400                      | Secretarial Services           | 2,125            | 2,699            | 2,520            | 2,600            | 2,196            | (324)          | -12.86%      |
| 530410                      | IT Support                     | 333,193          | 430,507          | 406,558          | 429,956          | 444,124          | 37,566         | 9.24%        |
| 530420                      | Legal Services                 | 14,893           | 12,595           | 35,000           | 23,000           | 35,000           | -              | 0.00%        |
| 530425                      | Village Attorney               | 120,121          | 168,852          | 165,000          | 150,000          | 145,000          | (20,000)       | -12.12%      |
| 530426                      | Village Prosecutor             | 17,958           | 12,225           | 18,000           | 18,000           | 18,000           | -              | 0.00%        |
| 530429                      | Vehicle Sticker Program        | 21,877           | 21,771           | 24,763           | 24,972           | 25,650           | 887            | 3.58%        |
| 530430                      | Animal Control                 | 3,000            | 2,250            | 3,860            | 3,700            | 4,000            | 140            | 3.63%        |
| 531100                      | Health/Inspection Services     | 14,638           | 18,994           | 20,000           | 18,000           | 20,000           | -              | 0.00%        |
| 531250                      | Unemployment Claims            | 710              | -                | 5,000            | -                | 5,000            | -              | 0.00%        |
| 531300                      | Inspection Services            | 94,141           | 58,271           | 76,500           | 66,118           | 106,500          | 30,000         | 39.22%       |
| 531305                      | Plan Review Services           | 82,351           | 93,436           | 87,000           | 71,831           | 145,640          | 58,640         | 67.40%       |
| 531310                      | Julie Notifications            | 645              | 522              | 750              | 750              | 750              | -              | 0.00%        |
| 532100                      | Bank Fees                      | 19,484           | 19,384           | 15,444           | 9,287            | 9,751            | (5,693)        | -36.86%      |
| 532200                      | Liability Insurance            | 380,011          | 463,834          | 504,267          | 509,752          | 604,644          | 100,377        | 19.91%       |
| 532250                      | IRMA Liability Deductible      | 85,027           | 132,476          | 10,000           | 60,000           | 10,000           | -              | 0.00%        |
| 533010                      | Equipment Lease                | 19,939           | 52,426           | 52,427           | 52,426           | 52,427           | -              | 0.00%        |
| 533100                      | Maintenance of Equipment       | 26,190           | 37,222           | 67,465           | 64,048           | 77,455           | 9,990          | 14.81%       |
| 533200                      | Maintenance of Vehicles        | 188,539          | 182,163          | 149,750          | 185,138          | 137,685          | (12,065)       | -8.06%       |
| 533300                      | Maint of Office Equipment      | 9,773            | 9,719            | 12,049           | 10,404           | 16,769           | 4,720          | 39.17%       |
| 533400                      | Maintenance Traffic/St Lights  | 79,996           | 72,222           | 81,500           | 97,114           | 86,500           | 5,000          | 6.13%        |
| 533550                      | Tree Maintenance               | 95,521           | 111,461          | 112,000          | 112,000          | 127,000          | 15,000         | 13.39%       |
| 533600                      | Maintenance of Buildings       | 106,402          | 125,487          | 124,500          | 135,417          | 129,800          | 5,300          | 4.26%        |
| 533610                      | Maintenance of Sidewalks       | 56,172           | 206,275          | 90,000           | 90,000           | 105,000          | 15,000         | 16.67%       |
| 533620                      | Maintenance of Streets         | 57,279           | 12,500           | 13,000           | 25,802           | 25,000           | 12,000         | 92.31%       |
| 534100                      | Training                       | 68,508           | 71,793           | 88,250           | 65,247           | 92,545           | 4,295          | 4.87%        |
| 534150                      | Tuition Reimbursement          | -                | 36,690           | 35,745           | 20,959           | 10,000           | (25,745)       | -72.02%      |
| 534200                      | Community Support Services     | 217,741          | 230,310          | 291,059          | 295,772          | 289,886          | (1,173)        | -0.40%       |
| 534250                      | Travel & Meeting               | 27,912           | 34,321           | 54,185           | 37,245           | 64,358           | 10,173         | 18.77%       |
| 534275                      | WSCDC Contribution             | 304,531          | 391,278          | 470,580          | 567,502          | 607,563          | 136,983        | 29.11%       |
| 534300                      | Dues & Subscriptions           | 92,320           | 72,634           | 76,093           | 93,435           | 91,232           | 15,139         | 19.90%       |
| 534350                      | Printing                       | 3,633            | 17,648           | 15,875           | 7,837            | 8,100            | (7,775)        | -48.98%      |
| 534400                      | Medical & Screening            | 19,649           | 29,322           | 35,040           | 31,209           | 39,266           | 4,226          | 12.06%       |
| 534450                      | Testing                        | 7,980            | 16,351           | 8,000            | 20,007           | 7,200            | (800)          | -10.00%      |

**Village of River Forest  
General Fund Expenditures  
Fiscal Year 2027 Budget**

| Expenditures by Account   |                                   | 2024              | 2025              | 2026              | 2026              | 2027              | Increase         | % Inc          |
|---------------------------|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|----------------|
|                           |                                   | Actual            | Actual            | Budget            | Projected         | Budget            | (Decrease)       | (Dec)          |
| 535300                    | Advertising/Legal Notice          | 18,925            | 15,413            | 12,500            | 9,634             | 13,800            | 1,300            | 10.40%         |
| 535350                    | Dumping Fees                      | 8,340             | 8,118             | 13,000            | 11,419            | 14,000            | 1,000            | 7.69%          |
| 535400                    | Damage Claims                     | 154,291           | 113,680           | 30,000            | 41,912            | 30,000            | -                | 0.00%          |
| 535450                    | St Light Electricity              | 42,237            | 49,034            | 44,600            | 49,100            | 49,080            | 4,480            | 10.04%         |
| 535500                    | Collection & Disposal             | 1,208,358         | 1,250,768         | 1,288,617         | 1,290,830         | 1,329,555         | 40,938           | 3.18%          |
| 535510                    | Leaf Disposal                     | 64,985            | 57,804            | 60,661            | 67,891            | 62,469            | 1,808            | 2.98%          |
| 535600                    | Community and Emp Programs        | 70,610            | 53,651            | 65,930            | 60,943            | 58,305            | (7,625)          | -11.57%        |
| 535700                    | GEMT Expenses                     | 227,598           | 178,388           | 270,000           | 245,158           | 245,320           | (24,680)         | -9.14%         |
| 538000                    | Miscellaneous Expenses            | 7,655             | -                 | -                 | -                 | -                 | -                | 0.00%          |
|                           | <b>Total Contractual Services</b> | <b>4,689,498</b>  | <b>5,175,389</b>  | <b>5,195,454</b>  | <b>5,314,401</b>  | <b>5,655,616</b>  | <b>460,162</b>   | <b>8.86%</b>   |
| <b>Commodities</b>        |                                   |                   |                   |                   |                   |                   |                  |                |
| 540100                    | Office Supplies                   | 34,744            | 34,251            | 38,485            | 27,699            | 37,900            | (585)            | -1.52%         |
| 540150                    | Equipment                         | 281,600           | 110,666           | 46,400            | 83,310            | 79,445            | 33,045           | 71.22%         |
| 540200                    | Gas & Oil                         | 113,854           | 105,524           | 100,713           | 89,371            | 90,920            | (9,793)          | -9.72%         |
| 540300                    | Uniforms Sworn Personnel          | 76,650            | 76,926            | 92,200            | 97,875            | 100,200           | 8,000            | 8.68%          |
| 540310                    | Uniforms Other Personnel          | 8,279             | 8,225             | 10,300            | 10,300            | 11,988            | 1,688            | 16.39%         |
| 540400                    | Prisoner Care                     | 1,744             | 3,471             | 4,000             | 4,000             | 4,175             | 175              | 4.38%          |
| 540500                    | Vehicle Parts                     | 11,939            | 8,460             | 8,000             | 8,000             | 8,500             | 500              | 6.25%          |
| 540600                    | Operating Supplies                | 109,554           | 95,592            | 114,730           | 96,987            | 79,425            | (35,305)         | -30.77%        |
| 540601                    | Radios                            | 2,971             | 5,727             | 5,350             | 5,000             | 5,350             | -                | 0.00%          |
| 540602                    | Firearms and Range Supplies       | 20,571            | 25,142            | 28,355            | 28,355            | 32,700            | 4,345            | 15.32%         |
| 540603                    | Evidence Supplies                 | 6,963             | 4,792             | 7,825             | 6,000             | 6,525             | (1,300)          | -16.61%        |
| 540605                    | DUI Expenditures                  | 4,262             | 5,082             | 10,000            | 10,000            | 17,000            | 7,000            | 70.00%         |
| 540610                    | Drug Forfeiture Expenditures      | 844               | 63                | 1,200             | 1,200             | 11,600            | 10,400           | 866.67%        |
| 540620                    | Article 36 Exp                    | -                 | 2,500             | 3,200             | 3,200             | 10,900            | 7,700            | 240.63%        |
| 540615                    | Cannabis Tax Act Expenditures     | 12,855            | 7,014             | 13,275            | 13,275            | 14,900            | 1,625            | 12.24%         |
| 540800                    | Trees                             | 29,229            | 27,940            | 41,000            | 41,000            | 41,000            | -                | 0.00%          |
| 541300                    | Postage                           | 12,750            | 9,169             | 11,112            | 13,100            | 9,564             | (1,548)          | -13.93%        |
|                           | <b>Total Commodities</b>          | <b>728,809</b>    | <b>530,544</b>    | <b>536,145</b>    | <b>538,672</b>    | <b>562,092</b>    | <b>25,947</b>    | <b>4.84%</b>   |
| <b>Capital Outlay</b>     |                                   |                   |                   |                   |                   |                   |                  |                |
| 551205                    | Streetscape Improvements          | 27,370            | 160,047           | 30,000            | 64,744            | 360,000           | 330,000          | 1100.00%       |
| 558700                    | Vehicles                          | -                 | -                 | 39,500            | 34,978            | -                 | (39,500)         | 100.00%        |
|                           | <b>Total Capital Outlay</b>       | <b>27,370</b>     | <b>160,047</b>    | <b>69,500</b>     | <b>99,722</b>     | <b>360,000</b>    | <b>290,500</b>   | <b>417.99%</b> |
| <b>Transfers</b>          |                                   |                   |                   |                   |                   |                   |                  |                |
| 575013                    | Transfer to Capital Equipment Re  | 783,438           | 795,408           | 415,933           | 415,933           | 1,071,016         | 655,083          | 157.50%        |
| 575014                    | Transfer to Capital Improvmts     | 270,000           | -                 | -                 | -                 | -                 | -                | 0.00%          |
|                           | <b>Total Transfers</b>            | <b>1,053,438</b>  | <b>795,408</b>    | <b>415,933</b>    | <b>415,933</b>    | <b>1,071,016</b>  | <b>655,083</b>   | <b>157.50%</b> |
| <b>Total General Fund</b> |                                   | <b>19,892,554</b> | <b>20,988,892</b> | <b>21,249,031</b> | <b>21,505,138</b> | <b>23,291,316</b> | <b>2,042,285</b> | <b>9.61%</b>   |

# Administration Organizational Chart



# Administration

## BUDGET SNAPSHOT

|                      | FY 2025<br>ACTUAL  | FY 2026<br>BUDGET  | FY 2026<br>PROJECTED | FY 2027<br>BUDGET  |
|----------------------|--------------------|--------------------|----------------------|--------------------|
| Personal Services    | \$759,578          | \$831,166          | \$810,171            | \$849,772          |
| Employee Benefits    | \$205,274          | \$251,737          | \$262,235            | \$283,324          |
| Contractual Services | \$1,319,475        | \$1,186,530        | \$1,210,204          | \$1,280,706        |
| Commodities          | \$31,093           | \$35,847           | \$24,565             | \$36,814           |
| <b>Total</b>         | <b>\$2,315,420</b> | <b>\$2,305,280</b> | <b>\$2,307,175</b>   | <b>\$2,450,616</b> |

## DEPARTMENT DESCRIPTION

The Administration Division reflects the 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, Information Technology (IT) Support Services. The budget includes plans to work with a consultant on the comprehensive review of specific non-union personnel as well as the implementation of a new performance review software. The Community and Employee Programs budget for FY 2027 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. That line item also includes funds for certain community special events.

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 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. However, this year based on market trends the proposed renewal rate changes calculated by IPBC are substantially higher than usual, which IPBC has acknowledged.

## PERSONNEL SUMMARY

|                                  | <b>FY 2025<br/>ACTUAL</b> | <b>FY 2026<br/>BUDGET</b> | <b>FY 2027<br/>BUDGET</b> |
|----------------------------------|---------------------------|---------------------------|---------------------------|
| <b>Administration</b>            | 4                         | 4                         | 4                         |
| <b>Finance</b>                   | 3.5                       | 3.5                       | 3.5                       |
| <b>TOTAL ADMINISTRATION FTEs</b> | 7.5                       | 7.5                       | 7.5                       |

## LOOKING FORWARD: FY 2027 OBJECTIVES

### Guiding Principle: Protecting Public Safety

1. Continue to assist the Police and Fire Departments 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 training.

### 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, AFL-CIO, CLC (IAFF). IAFF represents firefighters/ paramedics and Lieutenants in the fire department.
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. Implement software solutions to improve efficiency of performance reviews, employee benefits administration, and HR management process.

### 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. Continue to implement the recommendations from the Age Friendly Report and the Diversity, Equity and Inclusion consultant.
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.

## REVIEWING THE YEAR: FY 2026 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 offer 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 and new senior-focused events, including the Bingo BBQ lunch, were introduced this year |
| Continue to assist the Police and Fire Departments with implementation of smart city/public safety technology enhancements.  | In FY 2026, the Police Department acquired a StarChase system to enhance the safety and management of vehicle pursuits. The Fire Department also implemented new software, First Due, aimed at improving communication with residents regarding safety matters and enhancing file storage and organization.   |

### 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 BOARD STRATEGIC GOAL: STRENGTHENING PROPERTY VALUES

| GOALS  | STATUS   |
|--|--|
| Continue implementation of recommendations from the Comprehensive Plan.  | The Village is focused on attracting development to commercial corridors that is consistent with the goals of the Comprehensive Plan and is looking forward to the development of the Madison Street property.   |
| 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 2026 the Village continued its weekly and monthly e-newsletters as well as its social media presence on Facebook, Instagram, and Next Door. In FY 2026, communications saw a 69% open rate. Staff also assisted with in-person communication opportunities, including Casual Conversations and open house-style meetings on topics of interest to the community. |
| Continue to review and implement “Smart City” applications to determine which applications may enhance customer service and/or Village operations. | In FY 25, staff launched a new service request platform that allows residents to easily submit questions and concerns to staff. As of March 2026, 504 requests were submitted in the platform, with over 70% of requests resolved within 2 days.   |
| Co-lead and support the mission, goals and responsibilities of the Village’s Diversity, Equity, and Inclusion Advisory Group.                      | In FY 2025, Administration staff worked closely with the Advisory group co-chairs to finalize a DEI report for the Village Board.  |
| The Age-Friendly Committee will complete its baseline assessment of age-friendliness in the Village and evaluate the results.                      | In alignment with the goals established in the Age-Friendly report, the Village hosted its first BBQ/Ice Cream Social/Senior Bingo event in August 2025. Due to its strong positive reception, the event will continue in future years.  |

## 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 2025                                    |   | FY 2026  |  | FY 2027                           |
|--|--|---|--|--|-----------------------------------|
|  | GOAL                                       | ACTUAL                                    | GOAL   | PROJECTED  | TARGET                            |
| <b>GFOA Certificate of Excellence in Financial Reporting</b>                             | Obtain                                     | Obtained                                  | Obtain   | Obtained   | Obtain                            |
| <b>GFOA Distinguished Budget Award</b>   | Obtain                                     | Obtained                                  | Obtain   | Obtained   | Obtain                            |
| <b>Retain or Improve Number of Resident Email Addresses</b>                              | 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    |
| <b>Increase the number of Employees participating in the Wellness event.</b>             | Increase to tier B for wellness initiative | Obtained tier C                           | Obtained higher tier C with 75% of eligible participants | Obtained with higher percentage of participation | Retain Tier E Wellness Initiative |
| <b>FOIA Response Time - Commercial Requests responded to within state guidelines</b>     | 100%                                       | 100%                                      | 100%   | 100%   | 100%                              |
| <b>FOIA Response Time - Non-Commercial Requests responded to within state guidelines</b> | 100%                                       | 100%                                      | 100%   | 100%   | 100%                              |

## ACTIVITY MEASURES

Projected through the end of the fiscal year.

| Measure  | FY 2022   | FY 2023   | FY 2024   | FY 2025   | FY 2026   |
|--|-----------|-----------|-----------|-----------|-----------|
| Vehicle Stickers- Passenger                              | 5,033     | 5,082     | 5,405     | 5,238     | 5,475     |
| Vehicle Stickers- Seniors                                | 895       | 934       | 958       | 959       | 956       |
| Vehicle Stickers- Trucks                                 | 116       | 107       | 142       | 133       | 159       |
| Vehicle Stickers- Motorcycles                            | 82        | 71        | 103       | 104       | 98        |
| Vehicle Stickers- Total                                  | 6,126     | 6,194     | 6,608     | 6,434     | 6,688     |
| Vehicle Stickers- Late Notices Issued                    | -         | 1,196     | 2,109     | 1,637     | 2,260     |
| Vehicle Stickers- Late Fees Assessed                     | 497       | 554       | 891       | 766       | 1,003     |
| Vehicle Stickers- Online Payments                        | 3,026     | 2,934     | 3,513     | 3,579     | 3,573     |
| Vehicle Sticker Sales                                    | \$259,588 | \$261,334 | \$286,078 | \$273,462 | \$291,363 |
| Accounts Payable Checks Printed/Electronic Payments Made | 2,131     | 2,015     | 2,103     | 2,154     | 2,091     |
| Real Estate Transfer Stamps Issued                       | 318       | 235       | 175       | 180       | 189       |
| Animal Tags Issued                                       | 160       | 113       | 174       | 119       | 122       |
| Cash Receipts  | 23,048    | 21,708    | 20,919    | 20,107    | 20,071    |
| Invoices Issued  | 142       | 165       | 129       | 176       | 172       |
| Freedom of Information Requests                          | 180       | 116       | 184       | 192       | 184       |
| Snow Removal Program Participants                        | 52        | 44        | 45        | 58        | 63        |
| Auto Liability Claims                                    | 3         | 1         | 1         | 3         | 6         |
| Auto Physical Damage                                     | 4         | 1         | 3         | 7         | 10        |
| General Liability Claims                                 | 2         | 1         | 1         | 1         | 1         |
| Village Property Damage Claims                           | 11        | 6         | 4         | 19        | 6         |
| Workers' Compensation Claims                             | 3         | 3         | 1         | 3         | 5         |

**Village of River Forest  
Administration  
Budget Detail by Account  
Fiscal Year 2027 Budget**

| Account Number   | Description                     | 2024 Actual      | 2025 Actual      | 2026 Budget      | 2026 Projected   | 2027 Budget      | Increase (Decrease) | % Inc (Dec)   |
|------------------|---------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------|
| <b>10</b>        | <b>Administration</b>           |                  |                  |                  |                  |                  |                     |               |
| 01-10-00-51-0200 | Salaries Regular                | 700,534          | 759,578          | 830,666          | 810,171          | 849,272          | 18,606              | 2.24%         |
| 01-10-00-51-1700 | Overtime                        | -                | -                | 500              | -                | 500              | -                   | 0.00%         |
|                  | <b>Personal Services</b>        | <b>700,534</b>   | <b>759,578</b>   | <b>831,166</b>   | <b>810,171</b>   | <b>849,772</b>   | <b>18,606</b>       | <b>2.24%</b>  |
| 01-10-00-52-0100 | ICMA Retirement Contract        | -                | -                | 9,000            | 9,000            | 9,000            | -                   | 0.00%         |
| 01-10-00-52-0320 | FICA                            | 41,139           | 44,281           | 48,299           | 51,195           | 50,469           | 2,170               | 4.49%         |
| 01-10-00-52-0325 | Medicare                        | 10,024           | 11,044           | 12,052           | 11,942           | 12,322           | 270                 | 2.24%         |
| 01-10-00-52-0330 | IMRF                            | 45,425           | 49,402           | 55,342           | 52,578           | 57,301           | 1,959               | 3.54%         |
| 01-10-00-52-0350 | Employee Assistance Program     | 1,920            | 13               | 2,026            | 2,518            | 2,026            | -                   | 0.00%         |
| 01-10-00-52-0375 | Fringe Benefits                 | 10,136           | 8,976            | 8,904            | 9,646            | 8,904            | -                   | 0.00%         |
| 01-10-00-52-0400 | Health Insurance                | 75,482           | 69,358           | 88,562           | 97,430           | 108,842          | 20,280              | 22.90%        |
| 01-10-00-52-0420 | Health Insurance - Retirees     | (230)            | (636)            | -                | -                | -                | -                   | 0.00%         |
| 01-10-00-52-0425 | Life Insurance                  | 470              | 482              | 623              | 533              | 623              | -                   | 0.00%         |
| 01-10-00-52-0430 | VEBA Contributions              | 14,161           | 14,910           | 16,929           | 15,376           | 20,837           | 3,908               | 23.08%        |
| 01-10-00-52-0500 | Wellness Program                | 365              | 7,444            | 10,000           | 12,017           | 13,000           | 3,000               | 30.00%        |
|                  | <b>Benefits</b>                 | <b>198,892</b>   | <b>205,274</b>   | <b>251,737</b>   | <b>262,235</b>   | <b>283,324</b>   | <b>31,587</b>       | <b>12.55%</b> |
| 01-10-00-53-0200 | Communications                  | 45,411           | 42,704           | 34,331           | 41,615           | 29,111           | (5,220)             | -15.20%       |
| 01-10-00-53-0300 | Audit Services                  | 21,463           | 22,085           | 25,682           | 23,542           | 26,584           | 902                 | 3.51%         |
| 01-10-00-53-0350 | Actuarial Services              | 5,400            | 3,000            | 5,610            | 5,610            | 3,223            | (2,387)             | -42.55%       |
| 01-10-00-53-0380 | Consulting Services             | 88,200           | 119,193          | 104,750          | 101,563          | 125,250          | 20,500              | 19.57%        |
| 01-10-00-53-0410 | IT Support                      | 253,559          | 325,534          | 263,502          | 276,756          | 264,454          | 952                 | 0.36%         |
| 01-10-00-53-0429 | Vehicle Sticker Program         | 21,877           | 21,772           | 24,763           | 24,972           | 25,650           | 887                 | 3.58%         |
| 01-10-00-53-1100 | Health/Inspection Services      | 14,638           | 18,994           | 20,000           | 18,000           | 20,000           | -                   | 0.00%         |
| 01-10-00-53-1250 | Unemployment Claims             | 710              | -                | 5,000            | -                | 5,000            | -                   | 0.00%         |
| 01-10-00-53-2100 | Bank Fees                       | 19,484           | 19,384           | 15,444           | 9,287            | 9,751            | (5,693)             | -36.86%       |
| 01-10-00-53-2200 | Liability Insurance             | 380,011          | 463,834          | 504,267          | 509,752          | 604,644          | 100,377             | 19.91%        |
| 01-10-00-53-2250 | IRMA Liability Deductible       | 85,027           | 132,476          | 10,000           | 60,000           | 10,000           | -                   | 0.00%         |
| 01-10-00-53-3300 | Maint of Office Equipment       | 9,758            | 9,719            | 11,549           | 10,254           | 16,269           | 4,720               | 40.87%        |
| 01-10-00-53-4100 | Training                        | 2,239            | 919              | 7,500            | 55               | 7,500            | -                   | 0.00%         |
| 01-10-00-53-4150 | Tuition Reimbursement           | -                | 36,690           | 35,745           | 20,959           | 10,000           | (25,745)            | -72.02%       |
| 01-10-00-53-4250 | Travel & Meeting                | 2,428            | 5,102            | 9,425            | 3,769            | 13,998           | 4,573               | 48.52%        |
| 01-10-00-53-4300 | Dues & Subscriptions            | 32,557           | 28,864           | 27,382           | 39,856           | 43,017           | 15,635              | 57.10%        |
| 01-10-00-53-4350 | Printing                        | -                | 10,221           | 8,150            | 112              | 150              | (8,000)             | -98.16%       |
| 01-10-00-53-4400 | Medical & Screening             | 366              | -                | 1,500            | -                | 1,500            | -                   | 0.00%         |
| 01-10-00-53-5300 | Advertising/Legal Notice        | 6,042            | 5,333            | 6,000            | 3,159            | 6,300            | 300                 | 5.00%         |
| 01-10-00-53-5600 | Community and Emp Programs      | 70,610           | 53,651           | 65,930           | 60,943           | 58,305           | (7,625)             | -11.57%       |
| 01-10-00-56-0000 | Uncollectible Acct.             | 7,655            | -                | -                | -                | -                | -                   | 0.00%         |
|                  | <b>Contractual Services</b>     | <b>1,067,435</b> | <b>1,319,475</b> | <b>1,186,530</b> | <b>1,210,204</b> | <b>1,280,706</b> | <b>94,176</b>       | <b>7.94%</b>  |
| 01-10-00-54-0100 | Office Supplies                 | 22,700           | 21,977           | 25,235           | 15,465           | 25,550           | 315                 | 1.25%         |
| 01-10-00-54-0150 | Office Equipment                | 3,099            | -                | 2,000            | -                | 2,000            | -                   | 0.00%         |
| 01-10-00-54-0600 | Operating Supplies              | 280              | -                | -                | -                | -                | -                   | 0.00%         |
| 01-10-00-54-1300 | Postage                         | 12,748           | 9,116            | 8,612            | 9,100            | 9,264            | 652                 | 7.57%         |
|                  | <b>Materials &amp; Supplies</b> | <b>38,827</b>    | <b>31,093</b>    | <b>35,847</b>    | <b>24,565</b>    | <b>36,814</b>    | <b>967</b>          | <b>2.70%</b>  |
| <b>10</b>        | <b>Administration</b>           | <b>2,005,688</b> | <b>2,315,420</b> | <b>2,305,280</b> | <b>2,307,175</b> | <b>2,450,616</b> | <b>145,336</b>      | <b>6.30%</b>  |

## BUDGET SNAPSHOT

|                             | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2026<br>PROJECTED | FY 2027<br>BUDGET |
|-----------------------------|-------------------|-------------------|----------------------|-------------------|
| <b>Contractual Services</b> | \$398,156         | \$478,080         | \$575,248            | \$615,063         |
| <b>Total</b>                | <b>\$398,156</b>  | <b>\$478,080</b>  | <b>\$575,248</b>     | <b>\$615,063</b>  |

## 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 \$4.5 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 2026 WSCDC Budget increased by 35.2% from the previous budget amount. This is due to the new CAD installation. 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 2026.

|                            | FY 2023<br>BUDGET | FY 2024<br>BUDGET | FY 2025<br>BUDGET | FY 2026<br>BUDGET |
|----------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>WSCDC Budget</b>        | \$4,196,767       | \$4,289,979       | \$4,500,700       | \$6,085,141       |
| <b>RF Costs</b>            | \$275,285         | \$372,584         | \$437,085         | \$655,820         |
| <b>RF Percent of WSCDC</b> | 12.08%            | 14.07%            | 14.86%            | 15.58%            |

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 2027 Budget**

| <b>Account Number</b> | <b>Description</b>          | <b>2024 Actual</b> | <b>2025 Actual</b> | <b>2026 Budget</b> | <b>2026 Projected</b> | <b>2027 Budget</b> | <b>Increase (Decrease)</b> | <b>% Inc (Dec)</b> |
|-----------------------|-----------------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|----------------------------|--------------------|
| <b>14</b>             | <b>E911</b>                 |                    |                    |                    |                       |                    |                            |                    |
| 01-14-00-53-0410      | IT Support                  | 9,576              | 6,878              | 7,500              | 7,746                 | 7,500              | -                          | 0.00%              |
| 01-14-00-53-4275      | WSCDC Contribution          | 304,531            | 391,278            | 470,580            | 567,502               | 607,563            | 136,983                    | 29.11%             |
|                       | <b>Contractual Services</b> | <b>314,107</b>     | <b>398,156</b>     | <b>478,080</b>     | <b>575,248</b>        | <b>615,063</b>     | <b>136,983</b>             | <b>28.65%</b>      |
| <b>14</b>             | <b>E911</b>                 | <b>314,107</b>     | <b>398,156</b>     | <b>478,080</b>     | <b>575,248</b>        | <b>615,063</b>     | <b>136,983</b>             | <b>28.65%</b>      |

# Boards and Commissions

## BUDGET SNAPSHOT

|                             | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2026<br>PROJECTED | FY 2027<br>BUDGET |
|-----------------------------|-------------------|-------------------|----------------------|-------------------|
| <b>Employee Benefits</b>    | \$1,126           | \$384             | \$395                | \$334             |
| <b>Contractual Services</b> | \$47,893          | \$54,750          | \$67,100             | \$54,526          |
| <b>Commodities</b>          | \$474             | \$2,750           | \$4,784              | \$800             |
| <b>Total</b>                | <b>\$49,493</b>   | <b>\$57,884</b>   | <b>\$72,279</b>      | <b>\$55,660</b>   |

## 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 2027 budget includes various services applicable to all advisory bodies.

### 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 2027 is \$17,804, 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        | June 2027       | Testing completed in FY 26; expires in 2 years |
| Firefighter/Paramedic | March 2028      | Testing completed in FY 26; expires in 2 years |
| Police Sergeant       | June 2028       | Testing completed in FY 26; expires in 3 years |
| Fire Lieutenant       | May 2028        | Testing completed in FY 26; expires in 3 years |

The remainder of the FY 2027 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 2027 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.

### **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.

### **Plan Commission**

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

### **Sustainability Commission**

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

### **Traffic and Safety Commission**

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

### **Zoning Board of Appeals**

The Zoning Board of Appeals (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 the secretarial role for the Board of Fire and Police Commissioners.

**Village of River Forest  
Boards and Commissions  
Budget Detail by Account  
Fiscal Year 2027 Budget**

| Account Number   | Description                     | 2024 Actual   | 2025 Actual   | 2026 Budget   | 2026 Projected | 2027 Budget   | Increase (Decrease) | % Inc (Dec)    |
|------------------|---------------------------------|---------------|---------------|---------------|----------------|---------------|---------------------|----------------|
| <b>15</b>        | <b>Boards and Commissions</b>   |               |               |               |                |               |                     |                |
| 01-15-00-52-0320 | FICA                            | 132           | 167           | 157           | 161            | 136           | (21)                | -13.38%        |
| 01-15-00-52-0325 | Medicare                        | 31            | 39            | 37            | 38             | 32            | (5)                 | -13.51%        |
| 01-15-00-52-0330 | IMRF                            | 150           | 200           | 190           | 196            | 166           | (24)                | -12.63%        |
| 01-15-00-52-0375 | Fringe Benefits                 | 720           | 720           | -             | -              | -             | -                   | 0.00%          |
|                  | <b>Benefits</b>                 | <b>1,033</b>  | <b>1,126</b>  | <b>384</b>    | <b>395</b>     | <b>334</b>    | <b>(24)</b>         | <b>-6.25%</b>  |
| 01-15-00-53-0380 | Consulting Services             | 45,965        | 125           | 10,000        | 9,356          | 11,000        | 1,000               | 10.00%         |
| 01-15-00-53-0400 | Secretarial Services            | 2,125         | 2,699         | 2,520         | 2,600          | 2,196         | (324)               | -12.86%        |
| 01-15-00-53-0420 | Legal Services                  | 7,371         | 4,518         | 10,000        | 8,000          | 10,000        | -                   | 0.00%          |
| 01-15-00-53-4100 | Training                        | 425           | 430           | 500           | 667            | 500           | -                   | 0.00%          |
| 01-15-00-53-4250 | Travel & Meeting                | 6,547         | 3,378         | 6,700         | 3,400          | 5,700         | (1,000)             | -14.93%        |
| 01-15-00-53-4300 | Dues & Subscriptions            | 7,327         | 6,272         | 7,530         | 7,775          | 7,530         | -                   | 0.00%          |
| 01-15-00-53-4400 | Medical & Screening             | 530           | 4,585         | 4,000         | 9,000          | 3,900         | (100)               | -2.50%         |
| 01-15-00-53-4450 | Testing                         | 7,980         | 16,351        | 8,000         | 20,007         | 7,200         | (800)               | -10.00%        |
| 01-15-00-53-5300 | Advertising/Legal Notice        | 8,091         | 9,535         | 5,500         | 6,295          | 6,500         | 1,000               | 18.18%         |
|                  | <b>Contractual Services</b>     | <b>86,361</b> | <b>47,893</b> | <b>54,750</b> | <b>67,100</b>  | <b>54,526</b> | <b>(224)</b>        | <b>-0.41%</b>  |
| 01-15-00-54-0100 | Office Supplies                 | 102           | 421           | 250           | 784            | 500           | 250                 | 100.00%        |
| 01-15-00-54-1300 | Postage                         | 2             | 53            | 2,500         | 4,000          | 300           | (2,200)             | -88.00%        |
|                  | <b>Materials &amp; Supplies</b> | <b>104</b>    | <b>474</b>    | <b>2,750</b>  | <b>4,784</b>   | <b>800</b>    | <b>(1,950)</b>      | <b>-70.91%</b> |
| <b>15</b>        | <b>Boards and Commissions</b>   | <b>87,498</b> | <b>49,493</b> | <b>57,884</b> | <b>72,279</b>  | <b>55,660</b> | <b>(2,224)</b>      | <b>-3.84%</b>  |

# Building

## BUDGET SNAPSHOT

|                      | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2026<br>PROJECTED | FY 2027<br>BUDGET |
|----------------------|-------------------|-------------------|----------------------|-------------------|
| Personal Services    | \$323,171         | \$321,400         | \$316,032            | \$332,050         |
| Employee Benefits    | \$103,112         | \$109,364         | \$108,720            | \$117,771         |
| Contractual Services | \$168,011         | \$184,243         | \$148,748            | \$292,883         |
| Commodities          | \$100             | \$1,250           | \$0                  | \$100             |
| Transfers            | \$3,280           | \$1,234           | \$1,234              | \$3,432           |
| <b>Total</b>         | <b>\$597,674</b>  | <b>\$617,491</b>  | <b>\$574,734</b>     | <b>\$746,236</b>  |

## DEPARTMENT DESCRIPTION

The Building department 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 limit 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 permit software system (LAMA) to further streamline the permit review process.

Additionally, during FY 2025, the Village prepared and reviewed the proposed adoption of the 2024 International Building Code in lieu of the previously adopted 2018 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 2026 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 2025<br>BUDGET | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|----------|-------------------|-------------------|-------------------|
| Building | 3.5               | 4                 | 4                 |

## LOOKING FORWARD: 2027 OBJECTIVES

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### 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.

### 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. The Building Department continues to 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 for 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 current building codes.

## REVIEWING THE YEAR: 2026 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 continues to work with 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 continued to work with LAMA personnel to further understand and streamline all permit-related processes in FY2026. |
| Continue working alongside the Development Review Board and Zoning Board for all Planned Development and Special Use permit applications.   | Staff continues to work closely with these two Boards to ensure applicants are given a fair and transparent opportunity to present and discuss their proposals.   |
| 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 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.  |
| 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 current building codes.  | In FY2025, the Department worked toward migrating from 2018 building codes to 2024, specifically focused on integrating the electric vehicle policies into the Village Code. Staff strives to help applicants understand the changes as they move through the application process. |

## 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 2025 | FY 2026   | FY 2027 |
|------------------------------------|---------|---|---------|
|                                    | ACTUAL  | ACTUAL<br>(1 <sup>st</sup> – 3 <sup>rd</sup><br>QUARTERS) | TARGET  |
| Permits Issued                     | 1060    | 950   | N/A     |
| Reviews Completed                  | 3776    | 3324  | N/A     |
| % of reviews completed in 48 hours | 47%     | 52%   | 70%     |
| % of reviews completed in 7 days   | 69%     | 79%   | 85%     |

## ACTIVITY MEASURES

FY 2026 values are actual totals as of January 31, 2026.

| Measure                                  | FY 2024 | FY 2025 | FY 2026 |
|--|---------|---------|---------|
| Building Permits                         | 888     | 1002    | 678     |
| Permit Inspections                       | 1768    | 1621    | 1402    |
| Code Enforcement Inspections             | 186     | 343     | 196     |
| Code Enforcement Citations               | 37      | 12      | 14      |
| Zoning Variation Applications*           | 8       | 7       | 1       |
| Text Amendment Petitions*                | 2       | 2       | 1       |
| Special Use Permit Applications*         | 0       | 0       | 1       |
| Planned Development Permit Applications* | 2       | 0       | 4       |

\* Applications for which a public hearing was held.

**Village of River Forest  
Building and Development  
Budget Detail by Account  
Fiscal Year 2027 Budget**

| Account Number   | Description                     | 2024 Actual    | 2025 Actual    | 2026 Budget    | 2026 Projected | 2027 Budget    | Increase (Decrease) | % Inc (Dec)    |
|------------------|---------------------------------|----------------|----------------|----------------|----------------|----------------|---------------------|----------------|
| <b>20</b>        | <b>Building and Development</b> |                |                |                |                |                |                     |                |
| 01-20-00-51-0200 | Full-Time Salaries              | 310,840        | 321,903        | 319,700        | 314,832        | 330,350        | 10,650              | 3.33%          |
| 01-20-00-51-1700 | Overtime                        | -              | -              | 500            | -              | 500            | -                   | 0.00%          |
| 01-20-00-51-1950 | Insurance Refusal Reimbursemt   | 1,350          | 1,200          | 1,200          | 1,200          | 1,200          | -                   | 0.00%          |
| 01-20-00-51-3000 | Part-Time Salaries              | 105            | 68             | -              | -              | -              | -                   | 0.00%          |
|                  | <b>Personal Services</b>        | <b>312,295</b> | <b>323,171</b> | <b>321,400</b> | <b>316,032</b> | <b>332,050</b> | <b>10,650</b>       | <b>3.31%</b>   |
| 01-20-00-52-0320 | FICA                            | 18,738         | 19,444         | 19,852         | 19,519         | 20,513         | 661                 | 3.33%          |
| 01-20-00-52-0325 | Medicare                        | 4,382          | 4,547          | 4,643          | 4,565          | 4,797          | 154                 | 3.32%          |
| 01-20-00-52-0330 | IMRF                            | 21,394         | 22,280         | 22,918         | 23,738         | 23,626         | 708                 | 3.09%          |
| 01-20-00-52-0375 | Fringe Benefits                 | 1,003          | 1,968          | 1,824          | 1,824          | 1,824          | -                   | 0.00%          |
| 01-20-00-52-0400 | Health Insurance                | 49,964         | 47,316         | 52,332         | 51,788         | 61,474         | 9,142               | 17.47%         |
| 01-20-00-52-0425 | Life Insurance                  | 78             | 84             | 137            | 86             | 137            | -                   | 0.00%          |
| 01-20-00-52-0430 | VEBA Contributions              | 8,140          | 7,473          | 7,658          | 7,200          | 5,400          | (2,258)             | -29.49%        |
|                  | <b>Benefits</b>                 | <b>103,699</b> | <b>103,112</b> | <b>109,364</b> | <b>108,720</b> | <b>117,771</b> | <b>8,407</b>        | <b>7.69%</b>   |
| 01-20-00-53-0370 | Professional Services           | 17,239         | 16,044         | 15,183         | 10,731         | 35,183         | 20,000              | 131.73%        |
| 01-20-00-53-0371 | Recorder's Office Fees          | 88             | -              | 1,000          | -              | 1,000          | -                   | 0.00%          |
| 01-20-00-53-1300 | Inspection Services             | 94,141         | 58,271         | 76,500         | 66,118         | 106,500        | 30,000              | 39.22%         |
| 01-20-00-53-1305 | Plan Review Services            | 82,351         | 93,436         | 87,000         | 71,831         | 145,640        | 58,640              | 67.40%         |
| 01-20-00-53-3200 | Vehicle Maintenance             | 16             | -              | 500            | 68             | 500            | -                   | 0.00%          |
| 01-20-00-53-4100 | Training                        | 1,796          | 260            | 4,000          | -              | 4,000          | -                   | 0.00%          |
| 01-20-00-53-4300 | Dues & Subscriptions            | -              | -              | 60             | -              | 60             | -                   | 0.00%          |
|                  | <b>Contractual Services</b>     | <b>195,631</b> | <b>168,011</b> | <b>184,243</b> | <b>148,748</b> | <b>292,883</b> | <b>108,640</b>      | <b>58.97%</b>  |
| 01-20-00-54-0100 | Office Supplies                 | 688            | -              | 500            | -              | -              | (500)               | -100.00%       |
| 01-20-00-54-0150 | Office Equipment                | -              | -              | 150            | -              | -              | (150)               | -100.00%       |
| 01-20-00-54-0200 | Gas & Oil                       | -              | -              | 100            | -              | 100            | -                   | 0.00%          |
| 01-20-00-54-0600 | Operating Supplies              | 359            | 100            | 500            | -              | -              | (500)               | -100.00%       |
|                  | <b>Materials &amp; Supplies</b> | <b>1,047</b>   | <b>100</b>     | <b>1,250</b>   | <b>-</b>       | <b>100</b>     | <b>(1,150)</b>      | <b>-92.00%</b> |
| 01-20-00-57-5013 | Transfer to CERF                | 1,537          | 3,280          | 1,234          | 1,234          | 3,432          | 2,198               | 178.12%        |
|                  | <b>Other Financing Uses</b>     | <b>1,537</b>   | <b>3,280</b>   | <b>1,234</b>   | <b>1,234</b>   | <b>3,432</b>   | <b>2,198</b>        | <b>178.12%</b> |
| <b>20</b>        | <b>Building and Development</b> | <b>614,209</b> | <b>597,674</b> | <b>617,491</b> | <b>574,734</b> | <b>746,236</b> | <b>128,745</b>      | <b>20.85%</b>  |

## BUDGET SNAPSHOT

|                             | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2026<br>PROJECTED | FY 2027<br>BUDGET |
|-----------------------------|-------------------|-------------------|----------------------|-------------------|
| <b>Contractual Services</b> | \$189,155         | \$208,000         | \$183,000            | \$188,000         |
| <b>Total</b>                | <b>\$189,155</b>  | <b>\$208,000</b>  | <b>\$183,000</b>     | <b>\$188,000</b>  |

## 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 2027 legal budget includes fees associated with collective bargaining with the International Association of Firefighters, Local 2391.

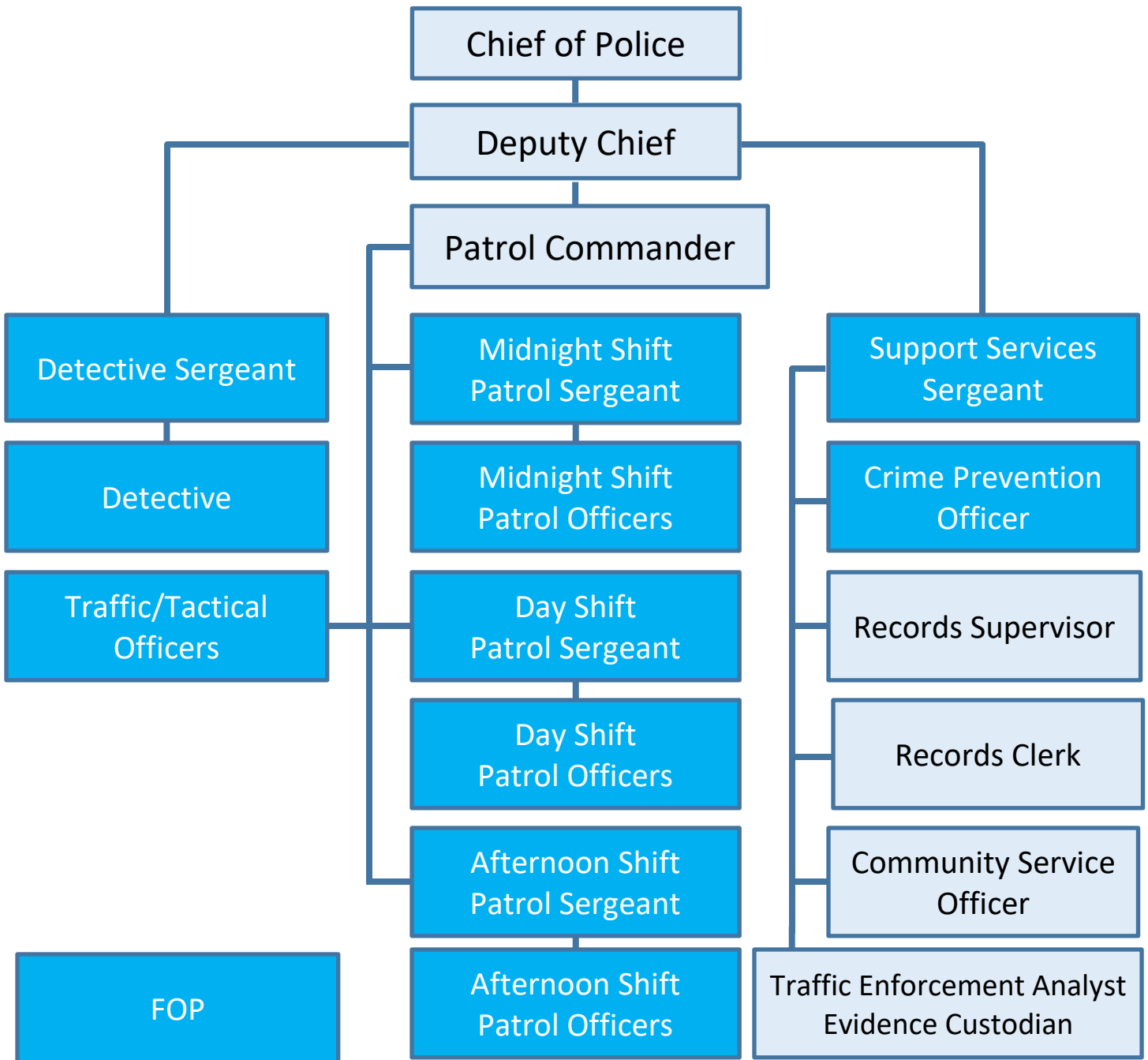
## PERSONNEL SUMMARY

There are no personnel assigned to this division.

**Village of River Forest  
Legal Services  
Budget Detail by Account  
Fiscal Year 2027 Budget**

| Account Number   | Description                    | 2024<br>Actual | 2025<br>Actual | 2026<br>Budget | 2026<br>Projected | 2027<br>Budget | Increase<br>(Decrease) | % Inc<br>(Dec) |
|------------------|--------------------------------|----------------|----------------|----------------|-------------------|----------------|------------------------|----------------|
| <b>30</b>        | <b>Legal Services</b>          |                |                |                |                   |                |                        |                |
| 01-30-00-53-0420 | Labor and Employment Legal Svc | 7,522          | 8,078          | 25,000         | 15,000            | 25,000         | -                      | 0.00%          |
| 01-30-00-53-0425 | Village Attorney               | 120,121        | 168,852        | 165,000        | 150,000           | 145,000        | (20,000)               | -12.12%        |
| 01-30-00-53-0426 | Village Prosecutor             | 17,958         | 12,225         | 18,000         | 18,000            | 18,000         | -                      | 0.00%          |
|                  | <b>Contractual Services</b>    | <b>145,601</b> | <b>189,155</b> | <b>208,000</b> | <b>183,000</b>    | <b>188,000</b> | <b>(20,000)</b>        | <b>-9.62%</b>  |
| <b>30</b>        | <b>Legal Services</b>          | <b>145,601</b> | <b>189,155</b> | <b>208,000</b> | <b>183,000</b>    | <b>188,000</b> | <b>(20,000)</b>        | <b>-9.62%</b>  |

# Police Department Organizational Chart



## BUDGET SNAPSHOT

|                             | FY 2025<br>ACTUAL  | FY 2026<br>BUDGET  | FY 2026<br>PROJECTED | FY 2027<br>BUDGET  |
|-----------------------------|--------------------|--------------------|----------------------|--------------------|
| <b>Personal Services</b>    | \$3,978,320        | \$4,238,835        | \$4,177,954          | \$4,445,198        |
| <b>Employee Benefits</b>    | \$ 2,538,621       | \$2,765,800        | \$2,909,567          | \$2,823,689        |
| <b>Contractual Services</b> | \$624,628          | \$636,868          | \$660,630            | \$700,413          |
| <b>Commodities</b>          | \$274,466          | \$239,480          | \$268,632            | \$231,947          |
| <b>Transfers</b>            | \$364,843          | \$183,803          | \$183,803            | \$457,611          |
| <b>Total</b>                | <b>\$7,780,878</b> | <b>\$8,064,786</b> | <b>\$8,200,586</b>   | <b>\$8,668,858</b> |

## 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 and these officers are currently in Academy training. 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. Two officers are assigned as hybrid traffic/tactical officers, who address traffic complaints and crime patterns plus works closely with the Investigations Division.

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

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

## BUDGET ANALYSIS

Personal Services includes labor/management contractual obligations, which includes cost of living, holiday pay, IDOT Step overtime, and educational incentives increased. Overtime expenditures were higher due to training of new officers and lateral transfers by officers to other agencies and departments. An increase is expected comparing FY26 and FY27 based on salaries related to the Collective Bargaining Agreement. Overtime increases are expected due to the increase in serious crimes and incidents throughout the area. Employee Benefits primarily include Medicare, health insurance, retiree health insurance, and pension contributions. There is a slight increase expected between FY26 and FY27. Contractual Services include IT support, maintenance of vehicles, training, and community support services. There is an increase expected between FY26 and FY27 mainly due to a slight increase in obligations to the crossing guard vendor. Materials and Supplies include gas and oil costs and equipment purchases. Overall, an increase is expected in FY27. Costs will be offset through seized forfeitures and fees.

## PERSONNEL SUMMARY

|                          | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------------------|-------------------|-------------------|-------------------|
| Sworn Officers           | 28                | 28                | 28                |
| Non-Sworn                | 3                 | 3                 | 3                 |
| <b>TOTAL POLICE FTEs</b> | <b>31</b>         | <b>31</b>         | <b>31</b>         |

## LOOKING FORWARD: 2027 OBJECTIVES

### 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. Continue awareness of the existing platform used for vacation watches, keyholder information for residents and businesses, bicycle registration and at-risk residents. Implement the new "Community Request" platform that will allow for the secure transfer of photos, videos and other documents from the community members to enhance public safety efforts.
3. Further Community/Problem Policing Oriented Strategies - Host quarterly Community Safety Meetings, as part of a strong public outreach strategy, and utilizing electronic communications to broaden our outreach. Utilize existing Village communication tools (website, e-news, Facebook, crime alerts) as part of a well-rounded communications strategy. Attend block parties, as well as expanding the Police Department's presence at community events and functions taking place at schools, parks, and the Community Center. Look for new opportunities to engage the public on ongoing police-related matters, including social, procedural, and restorative, in the community and identify crime or related traffic priorities.
4. Expand and enhance use of smart city technology to apprehend offenders and prevent criminal acts within the Village. Utilization and expansion of street cameras, license plate readers, and other emerging technologies have 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 and community stakeholders 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. The Department will attend job fairs at high schools, community colleges, and universities to recruit qualified candidates.

### **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. The introduction of a new Computer Aided Dispatch system will allow the Department to more easily share the information regarding crimes and incidents with citizens and stakeholders.
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.

## REVIEWING THE YEAR: 2026 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 more than twenty-one (21) block parties throughout the year. They also participated in the 5th Annual River Forest Community Bicycle Exchange, registering eighty-seven (87) bicycles during the event.</p> <p>Bicycle safety remained part of the curriculum for the Junior Citizen Police Academy and River Forest Community Safety presentations (formerly ISEARCH), which reach all elementary and middle school students attending River Forest public and private schools. Officers also continued their annual presentation at the River Forest Park District Bike Camp.</p> <p>Bicycle officers supported several community events, including LemonAid, the Memorial Day Parade, Forest Park's St. Patrick's Day Parade, the 6th Annual Tour de Proviso Ride, the Wounded Warrior Project Soldier Ride, local 5k run events and the Torch Run for Special Olympics Illinois.</p> <p>The Frontline Bicycle Registration Portal continued to be a successful tool for residents to submit bicycle registrations electronically, resulting in forty-six (46) new submissions. All previous bicycle registrations were successfully migrated to the new system.</p> <p>Additionally, officers were assigned to bicycle patrol as staffing levels permitted.</p> |
| <p>Continue awareness of the existing platform used for vacation watches and keyholder information for residents. This will improve access and communication with the Department.</p>  | <p>The Department assigned directed patrol assignments and traffic enforcement missions based on call and crash statistics, utilizing the Frontline platform. The Department continued to monitor vacation and extra watch requests and documented efforts in the appropriate module. There were two hundred and ten (210) extra watch requests with five-thousand, four hundred and thirty-three (5,433) checks completed by police personnel.</p> <p>The at-risk resident portal was updated with all existing and new River Forest Emergency Bracelet participants. The Crime Prevention unit monitored pending requests from the keyholder portal and updated existing entries based on newly received information from residents and businesses.</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.

The Department continued outreach through available technologies such as Facebook, 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. The Department hosted parent/guardian Cyber Safety presentations to address current trends and topics of concern – these presentations were well-attended by both residents and school personnel. Officers attended over Twenty-One (21) block parties and special events, including LemonAid, Tour de Proviso Bicycle Ride, the 5<sup>th</sup> Annual River Forest Community Bicycle Exchange, the Pride Flag Raising Ceremony, Lincoln 5k, and the Memorial Day Parade. The Department continued to make weekly Incident Summary reports available on the Village website.

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 have already been proven to be a force-multiplier and has enhanced situational/command awareness.

The use of street cameras and automated license plate readers proved invaluable in multiple serious criminal investigations throughout the year.

Over the past several years, the Village has strategically deployed:

- 75 Surveillance Cameras
- 46 Automated License Plate Readers
- 1 Mobile Camera Trailer equipped with 4 Surveillance Cameras and 1 Automated License Plate Reader

The fixed ALPR system averages approximately 1.5 million license plate reads per week. The system provides real-time alerts to officers when vehicles associated with serious local or regional crimes are detected in River Forest, resulting in numerous significant arrests and vehicle seizures.

The mobile camera trailer has been instrumental in reducing property crimes in the Town Center area, where measurable decreases in criminal activity have been observed. The trailer has also supported the monitoring of major community events, including the Memorial Day Parade. Its mobility enables officers to provide surveillance coverage in areas not served by existing fixed infrastructure.

Additionally, the newly established River Forest Police Real-Time Crime Center, centrally located within the Police Department, enables personnel to monitor camera feeds from multiple sources in real time, along with other tactical intelligence gathering tools. This capability provides officers in the field with timely, actionable information, allowing for rapid response to emerging threats and regional incidents. Given that crimes occurring in neighboring municipalities or the City of Chicago often extend into or pass through River Forest, this enhanced coordination is critical.

The Public Works Department also has access to the system to monitor emergency weather conditions, including flooding and snow accumulation, further supporting public safety and operational preparedness.

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 prioritized traffic enforcement as part of their daily operations, utilizing traffic crash analysis and community input to develop targeted, data-driven responses for areas requiring increased attention.

Traffic enforcement efforts in 2025 resulted in:

- 3,735 Traffic Stops
- 470 Traffic Arrests
- 3,088 State Citations
- 698 Compliance Violations
- 647 Warnings

In addition, Targeted Traffic Enforcement Missions were assigned based on citizen complaints and crash data analysis, resulting in:

- 87 Traffic Enforcement Missions
- 1,345 Traffic Stops
- 1,504 Citations
- 459 Warnings

## VILLAGE BOARD STRATEGIC GOAL: STABILIZING PROPERTY TAXES

| GOAL   | STATUS  |
|--|---|
| <p>Identify additional sources of funding for Department programs and equipment such as public and private grant opportunities. Examine utilizing a grant research, writing, and consulting service would be a professional strategy to help apply for and increase the likelihood of being a grant recipient.</p> | <p>The Department continued to receive grant funding through multiple sources. The Department was awarded \$45,000 in a grant from the Illinois Attorney General’s Office to aid in combating Retail Theft crimes. The Department received \$2,500 in grants from IRMA for Training, Policy and Safety and Equipment. The Department received \$21,600 in grants from the Illinois Law Enforcement Alarm System (ILEAS) for the purchase of new Tasers.</p>   |
| <p>Further develop the new scheduling system to enhance tracking of overtime, compensatory time, and staffing to reduce costs.</p>   | <p>A multi-phase approach was implemented. All scheduling and overtime were entered and tracked using the scheduling system during calendar year 2025. Further advances have resulted in eliminating redundancies during the calendar year 2025 into 2026.</p>  |
| <p>Improve Police Officer Candidate training and evaluation process to ensure quality candidates are attracted and retained.</p>   | <p>Command Staff worked with the labor union to retain a new schedule for the 2025 Calendar Year, to improve quality of life for Department members. Members appreciated the schedule, and it was implemented again for 2026 Calendar Year. Village staff worked with the labor union to negotiate a new contract which will give competitive compensation to the department members. Additional peer support programs and officer wellness programs have been added for use by Department Members. The Department’s Wellness Committee continues to implement new programs to assist in the commitment of the Department to the well-being of its members.</p> |

## VILLAGE BOARD STRATEGIC GOAL: STRENGTHENING PROPERTY VALUES

| GOAL  | STATUS   |
|---|--|
| <p>Use crime analysis to identify the central locations of crime “hot spots” and identify strategies to address those patterns to ensure that River Forest neighborhoods remain desirable places to live and work.</p>  | <p>Crime analysis mapping was used to assist officers in identifying areas of focus and concern. Pattern and trend analysis were also used throughout the year. Automated License Plate Readers were replaced. This technology allowed officers to receive real-time information on vehicles involved in criminal activity.</p>  |
| <p>Monitor and observe the effects of non-violent offenses, such as criminal damage and vandalism, and quality of life issues, such as homelessness, mental health, and drug abuse, to determine if additional resources or public/private partnerships are needed to strengthen community relations.</p> | <p>The Department continued partnerships with Oak Park Township services, Age-Friendly River Forest, and Housing Forward, among others. Officers completed training in Crisis Intervention, De-escalation Techniques, and Human Rights. The Department has started a new partnership with Cook County Treatment Response Team (TRT) in 2025. These services will help bridge the gap in services for individuals seeking treatment for substance abuse and mental health issues.</p> |

Implement community partnership programs such as Vacation Watch and shared residential security camera programs that can reinforce community pride and commitment to homeowner engagement in common public safety goals.

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 2025. 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. The At-Risk platform allows residents and their families to voluntarily supply information in case of an emergency. The FY27 budget includes the addition of "Community Request," a new platform to streamline the secure retention of photos, videos and documents from community members. This will improve access and communication with the Department.

## 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 2025       |  | FY 2026   |  | FY 2027      |
|---|---------------|--|-----------|--|--------------|
|   | GOAL          | ACTUAL<br>(1 <sup>ST</sup> – 4 <sup>TH</sup> QTRS) | GOAL      | ACTUAL<br>(1 <sup>ST</sup> – 3 <sup>RD</sup> QTRS) | GOAL         |
| <b>4:00 Minute Average Police Response Time for High Priority Calls for Service</b>                       | 4 minutes     | 4.43 minutes                                       | 4 minutes | 4.54 minutes                                       | 4 minutes    |
| <b>Staff Injuries on Duty Resulting in Lost Workdays</b>  | ↓ 50%         | 3 Injuries<br>3 days                               | ↓ 50%     | 1 Injuries<br>5 days                               | 0 days lost  |
| <b>Reduction in Number of Claims Filed for Property or Vehicle Damage Caused by the Police Department</b> | 0 Claims<br>↓ | 9 Claims   | 0 Claims  | 3 Claims   | 0 Claims     |
| <b>Improve Communication with Bargaining Unit and Reduce Number of Grievances</b>                         | ↓ 25%         | 0 Grievance  | ↓ 25%     | 0 Grievances                                       | 0 Grievances |
| <b>Reduce Overtime and Improve Morale by Reducing Sick Leave Usage. Comparison of FY 2025 and FY 2026</b> | ↓ 10 %        | 255 total days including 30 FMLA days              | ↓ 10 %    | 251 total days including 53 FMLA days              | ↓ 10 %       |

## ACTIVITY MEASURES

Activity is measured by calendar year.

| Measure                          | 2022   | 2023   | 2024   | 2025   |
|----------------------------------|--------|--------|--------|--------|
| Calls for Service/Events         | 11,813 | 13,745 | 12,398 | 11,379 |
| Group A Offenses *               | 307    | 319    | 333    | 339    |
| Group B Offenses *               | 117    | 136    | 141    | 165    |
| Group Other Offenses *           | 377    | 380    | 374    | 330    |
| Traffic Citations                | 4,125  | 4,777  | 3,810  | 3,736  |
| Parking and Compliance Citations | 4,368  | 6,312  | 5,062  | 4,817  |
| Traffic Accidents                | 423    | 378    | 422    | 462    |
| Group A Arrests-Adult *          | 103    | 142    | 205    | 160    |
| Group A Arrests-Juvenile *       | 2      | 16     | 23     | 15     |
| Group B Arrests-Adult *          | 46     | 41     | 83     | 59     |
| Group B Arrests-Juvenile *       | 4      | 0      | 14     | 32     |
| Group Other Arrests-Adult *      | 251    | 211    | 494    | 228    |
| Group Other Arrests-Juvenile *   | 1      | 1      | 5      | 3      |
| Special Event Permits            | 8      | 20     | 21     | 22     |
| Film Permits                     | 15     | 17     | 33     | 22     |

\* Group A offenses include Arson, Aggravated Assault, Simple Assault (Battery), Intimidation (Assault), Bribery, Burglary, Forgery, Criminal Damage to Property, Drug Offenses, Embezzlement, Extortion, Fraud offenses, Gambling offenses, Homicide, Kidnapping, Larceny/Theft offenses, Motor Vehicle Theft, Pornography offenses, Prostitution, Robbery, Sex Offenses, Stolen Property Offenses and Weapon Offenses.

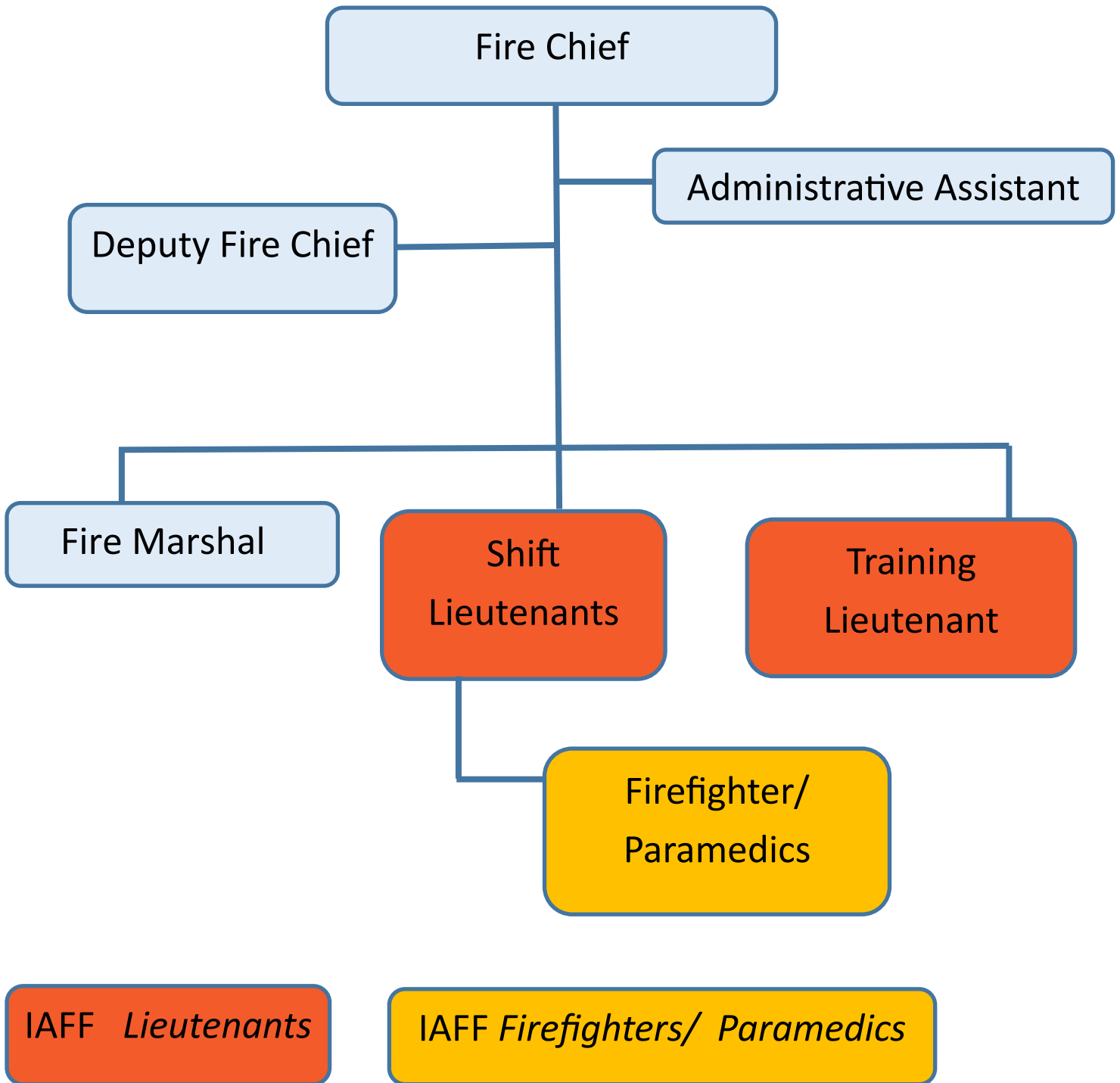
\* Group B offenses include Bad Check offenses, Curfew, Disorderly Conduct, Driving Under the Influence, Drunkenness, Family Offenses (non-violent), Liquor Violations, Peeping Tom and Criminal Trespass.

\* Group Other offenses include all other offenses that are not listed in Group A and B including traffic offenses.

**Village of River Forest  
Police Department  
Budget Detail by Account  
Fiscal Year 2027 Budget**

| Account Number   | Description                     | 2024 Actual      | 2025 Actual      | 2026 Budget      | 2026 Projected   | 2027 Budget      | Increase (Decrease) | % Inc (Dec)    |
|------------------|---------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|----------------|
| <b>40</b>        | <b>Police Department</b>        |                  |                  |                  |                  |                  |                     |                |
| 01-40-00-51-0100 | Salaries Sworn                  | 3,086,410        | 3,223,025        | 3,401,444        | 3,380,855        | 3,604,286        | 202,842             | 5.96%          |
| 01-40-00-51-0200 | Salaries Regular                | 138,245          | 131,095          | 134,415          | 142,861          | 149,574          | 15,159              | 11.28%         |
| 01-40-00-51-1500 | Specialist Pay                  | 33,686           | 39,996           | 37,260           | 39,000           | 36,900           | (360)               | -0.97%         |
| 01-40-00-51-1600 | Holiday Pay                     | 122,028          | 124,773          | 151,008          | 151,000          | 160,088          | 9,080               | 6.01%          |
| 01-40-00-51-1700 | Overtime                        | 227,726          | 372,713          | 387,600          | 401,385          | 406,700          | 19,100              | 4.93%          |
| 01-40-00-51-1727 | IDOT STEP Overtime              | 6,064            | 1,869            | 28,000           | 1,215            | 10,000           | (18,000)            | -64.29%        |
| 01-40-00-51-1800 | Educational Incentives          | 39,000           | 39,750           | 36,500           | 30,250           | 37,250           | 750                 | 2.05%          |
| 01-40-00-51-1950 | Insurance Refusal Reim          | 2,050            | 1,425            | 1,800            | 1,388            | 1,500            | (300)               | -16.67%        |
| 01-40-00-51-3000 | Part-Time Salaries              | 32,755           | 43,674           | 60,808           | 30,000           | 48,900           | (11,908)            | -19.58%        |
|                  | <b>Personal Services</b>        | <b>3,687,964</b> | <b>3,978,320</b> | <b>4,238,835</b> | <b>4,177,954</b> | <b>4,455,198</b> | <b>216,363</b>      | <b>5.10%</b>   |
| 01-40-00-52-0320 | FICA                            | 10,285           | 10,789           | 12,104           | 11,000           | 12,305           | 201                 | 1.66%          |
| 01-40-00-52-0325 | Medicare                        | 51,240           | 55,482           | 61,031           | 59,000           | 64,434           | 3,403               | 5.58%          |
| 01-40-00-52-0330 | IMRF                            | 11,354           | 12,621           | 13,059           | 12,500           | 14,211           | 1,152               | 8.82%          |
| 01-40-00-52-0375 | Fringe Benefits                 | 2,610            | 2,640            | 2,640            | 2,160            | 2,160            | (480)               | -18.18%        |
| 01-40-00-52-0400 | Health Insurance                | 422,699          | 393,412          | 464,357          | 441,610          | 502,682          | 38,325              | 8.25%          |
| 01-40-00-52-0420 | Health Insurance - Retirees     | 90,955           | 86,144           | 100,990          | 97,583           | 95,250           | (5,740)             | -5.68%         |
| 01-40-00-52-0425 | Life Insurance                  | 1,294            | 1,281            | 2,206            | 1,330            | 2,206            | -                   | 0.00%          |
| 01-40-00-52-0430 | VEBA Contributions              | 58,944           | 58,844           | 69,782           | 160,400          | 64,499           | (5,283)             | -7.57%         |
| 01-40-00-53-0009 | Contribution to Police Pension  | 1,841,399        | 1,917,408        | 2,039,631        | 2,123,984        | 2,065,942        | 26,311              | 1.29%          |
|                  | <b>Benefits</b>                 | <b>2,490,780</b> | <b>2,538,621</b> | <b>2,765,800</b> | <b>2,909,567</b> | <b>2,823,689</b> | <b>57,889</b>       | <b>2.09%</b>   |
| 01-40-00-53-0200 | Communications                  | 4,185            | 9,420            | 9,882            | 1,542            | 24,293           | 14,411              | 145.83%        |
| 01-40-00-53-0380 | Consulting Services             | -                | 40,470           | -                | -                | -                | -                   | 0.00%          |
| 01-40-00-53-0385 | Administrative Adjudication     | 26,853           | 29,363           | 34,800           | 34,800           | 36,200           | 1,400               | 4.02%          |
| 01-40-00-53-0410 | IT Support                      | 31,313           | 49,149           | 69,190           | 72,286           | 94,367           | 25,177              | 36.39%         |
| 01-40-00-53-0430 | Animal Control                  | 3,000            | 2,250            | 3,860            | 3,700            | 4,000            | 140                 | 3.63%          |
| 01-40-00-53-3010 | Equipment Lease                 | -                | 32,486           | 32,487           | 32,487           | 32,487           | -                   | 0.00%          |
| 01-40-00-53-3100 | Maint of Equipment              | 14,320           | 25,998           | 42,405           | 42,400           | 53,065           | 10,660              | 25.14%         |
| 01-40-00-53-3200 | Maintenance of Vehicles         | 82,108           | 64,416           | 65,000           | 81,070           | 66,785           | 1,785               | 2.75%          |
| 01-40-00-53-3600 | Maintenance of Buildings        | 1,710            | 142              | 1,000            | 1,000            | 1,000            | -                   | 0.00%          |
| 01-40-00-53-4100 | Training                        | 34,383           | 43,909           | 50,550           | 49,000           | 49,145           | (1,405)             | -2.78%         |
| 01-40-00-53-4200 | Community Support Services      | 195,430          | 223,910          | 275,309          | 275,000          | 276,136          | 827                 | 0.30%          |
| 01-40-00-53-4250 | Travel & Meeting                | 3,662            | 11,137           | 13,100           | 13,100           | 18,450           | 5,350               | 40.84%         |
| 01-40-00-53-4300 | Dues & Subscriptions            | 10,073           | 12,414           | 14,020           | 14,020           | 14,669           | 649                 | 4.63%          |
| 01-40-00-53-4350 | Printing                        | 3,633            | 7,428            | 7,725            | 7,725            | 7,950            | 225                 | 2.91%          |
| 01-40-00-53-4400 | Medical & Screening             | 1,694            | 9,580            | 12,540           | 12,500           | 16,866           | 4,326               | 34.50%         |
| 01-40-00-53-5400 | Damage Claims                   | 65,009           | 62,556           | 5,000            | 20,000           | 5,000            | -                   | 0.00%          |
|                  | <b>Contractual Services</b>     | <b>477,373</b>   | <b>624,628</b>   | <b>636,868</b>   | <b>660,630</b>   | <b>700,413</b>   | <b>63,545</b>       | <b>9.98%</b>   |
| 01-40-00-54-0100 | Office Supplies                 | 7,410            | 8,725            | 9,500            | 9,500            | 9,600            | 100                 | 1.05%          |
| 01-40-00-54-0150 | Equipment                       | 220,701          | 87,067           | 29,450           | 66,450           | -                | (29,450)            | -100.00%       |
| 01-40-00-54-0200 | Gas & Oil                       | 68,963           | 62,202           | 59,195           | 47,272           | 46,327           | (12,868)            | -21.74%        |
| 01-40-00-54-0300 | Uniforms Sworn Personnel        | 44,772           | 49,079           | 57,750           | 64,000           | 64,750           | 7,000               | 12.12%         |
| 01-40-00-54-0310 | Uniforms Other Personnel        | 1,907            | 2,467            | 3,000            | 3,000            | 3,000            | -                   | 0.00%          |
| 01-40-00-54-0400 | Prisoner Care                   | 1,744            | 3,470            | 4,000            | 4,000            | 4,175            | 175                 | 4.38%          |
| 01-40-00-54-0600 | Operating Supplies              | 8,099            | 11,136           | 7,380            | 7,380            | 5,120            | (2,260)             | -30.62%        |
| 01-40-00-54-0601 | Radios                          | 2,971            | 5,727            | 5,350            | 5,350            | 5,350            | -                   | 0.00%          |
| 01-40-00-54-0602 | Firearms and Range Supplies     | 20,571           | 25,142           | 28,355           | 28,355           | 32,700           | 4,345               | 15.32%         |
| 01-40-00-54-0603 | Evidence Supplies               | 6,963            | 4,792            | 7,825            | 6,000            | 6,525            | (1,300)             | -16.61%        |
| 01-40-00-54-0605 | DUI Expenditures                | 4,262            | 5,082            | 10,000           | 10,000           | 17,000           | 7,000               | 70.00%         |
| 01-40-00-54-0610 | Drug Forfeiture Expenditures    | 844              | 63               | 1,200            | 1,200            | 11,600           | 10,400              | 866.67%        |
| 01-40-00-54-0615 | Article 36 Exp                  | -                | 2,500            | 3,200            | 3,200            | 10,900           | 7,700               | 240.63%        |
| 01-40-00-54-0620 | Cannabis Tax Act Expenditures   | 12,855           | 7,014            | 13,275           | 13,275           | 14,900           | 1,625               | 12.24%         |
|                  | <b>Materials &amp; Supplies</b> | <b>402,062</b>   | <b>274,466</b>   | <b>239,480</b>   | <b>268,632</b>   | <b>231,947</b>   | <b>(7,533)</b>      | <b>-3.15%</b>  |
| 01-40-00-57-5013 | Transfer to CERF                | 300,445          | 364,843          | 183,803          | 183,803          | 457,611          | 273,808             | 148.97%        |
|                  | <b>Other Financing Uses</b>     | <b>300,445</b>   | <b>364,843</b>   | <b>183,803</b>   | <b>183,803</b>   | <b>457,611</b>   | <b>273,808</b>      | <b>148.97%</b> |
| <b>40</b>        | <b>Police Department</b>        | <b>7,358,624</b> | <b>7,780,878</b> | <b>8,064,786</b> | <b>8,200,586</b> | <b>8,668,858</b> | <b>604,072</b>      | <b>7.49%</b>   |

# Fire Department Organizational Chart



## BUDGET SNAPSHOT

| CATEGORY             | FY 2025<br>ACTUAL  | FY 2026<br>BUDGET  | FY 2026<br>PROJECTED | FY 2027<br>BUDGET  |
|----------------------|--------------------|--------------------|----------------------|--------------------|
| Personal Services    | \$3,282,321        | \$3,126,791        | \$3,189,582          | \$3,216,302        |
| Employee Benefits    | \$2,237,676        | \$2,443,688        | \$2,401,556          | \$2,551,656        |
| Contractual Services | \$400,808          | \$513,637          | \$494,814            | \$479,917          |
| Commodities          | \$112,863          | \$114,939          | \$102,511            | \$135,884          |
| Capital Outlay       | \$0                | \$39,500           | \$34,978             | \$0                |
| Transfers            | \$259,706          | \$139,687          | \$139,687            | \$371,046          |
| <b>Total</b>         | <b>\$6,293,374</b> | <b>\$6,378,242</b> | <b>\$6,363,128</b>   | <b>\$6,754,805</b> |

## 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 2027 Budget reflects a 5.9% increase of \$376,563 from the FY 2026 Budget. The FY 2027 overtime budget increased \$6,000 as compared to the FY 2026 budget. The Fire Department is currently short two firefighter/paramedic positions. Testing to fill these positions is in progress.

| PERSONNEL SUMMARY                                  | FY 2025<br>BUDGET | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--|-------------------|-------------------|-------------------|
| Sworn Firefighter/Paramedics & Officers            | 21                | 21                | 21                |
| Civilian Fire Marshal and Administrative Assistant | 1.5               | 1.5               | 1.5               |
| <b>TOTAL FIRE FTEs</b>                             | <b>22.5</b>       | <b>22.5</b>       | <b>22.5</b>       |

## LOOKING FORWARD: 2027 OBJECTIVES

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*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 relationships with external organizations better to promote public safety through collaborative and mutually beneficial relationships.
2. Pursue equipment that can be used to instruct 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 staffing levels and current operations to ensure the most efficient use of staff and vehicles are being deployed.
5. Increase departmental presence on 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 market the Fire Department's services and training courses to bolster community resilience.
7. Develop and deploy electronic platforms for tracking and completing fire inspections, CPR Classes, and public outreach.
8. Enhance standardized and scheduled training to maintain proficiencies during emergency scene operations.
9. Increase and mandate training hours committed to advanced training in paramedicine in partnership with nursing programs at universities in town.
10. Create a comprehensive fire officer training program to ensure that all fire officers utilize 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 acknowledgment.
12. Utilize technological investments to streamline and create a more efficient environment for the safety of all staff and citizens.
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 so that residents can properly dispose of old smoke detectors.
14. Develop and deploy a strategic plan to guide the next 3-5 years of progress of the department. This document should be presented to the Village Board and available to the village's citizens to understand the department's vision and mission.

## LOOKING FORWARD: 2027 OBJECTIVES

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### Guiding Principle: Stabilizing Property Taxes

1. Improve the fire department's Insurance Services Office (ISO) Rating to a Class 2 Rating. We currently have a Class 3 ISO Rating. Bringing this rating up will help reduce property insurance rates for homeowners and property owners within the village.
2. Leverage technological advances to work toward more Community Risk Reduction efforts. Investigate the benefits and strengths of integrating community modules into the new report management system.
3. Utilize the technological tools embedded in the new reporting system to allow for readily available preplans. These preplans are instrumental in handling the various hazards across the community. This will allow our responders to conduct safer and more efficient operations.
4. Connect mutually responding companies to our preplans through the new digital platforms to allow for external partners to have the most data possible when responding to River Forest.
5. Utilize the department's new RMS System to better monitor staffing shortages and fill vacancies more efficiently.
6. Formulate mutually beneficial partnerships within the community. Focus efforts on enhancing community readiness in programs like CPR and identify potential assets that allow for simulation-based training in district to lessen the burden of training costs.

## REVIEWING THE YEAR: 2026 ACCOMPLISHMENTS

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### VILLAGE BOARD GUIDING PRINCIPLE: PROTECTING PUBLIC SAFETY

| GOALS   | STATUS   |
|---|--|
| Improve fire and safety awareness through public education in 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 and the departments social media sites 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. This completed our 5-Year renewal process. |

### 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. |

## 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 2024  |             | CALENDAR YEAR 2025  |        | 2026                |
|---|---------------------|-------------|---------------------|--------|---------------------|
|   | 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                | 1:67        | 1:15                | 1:36   | 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                | 3:22        | 4:00                | 4:00   | 4:00                |
| Customer complaints and/or public safety professional complaint of less than one percent of total call volume                                       | <1%                 | 0           | <1%                 | 0      | <1%                 |
| Maintain a high collections rate for EMS services rendered. Suburban Cook County averages 40% to 60% for collection rates.                          | Not Tracked         | Not Tracked | 65%                 | 74.1%  | 75%                 |
| All commercial, multi-family, educational properties inspected once per year. High hazard properties inspected twice per year.                      | 383                 | 658         | 383                 | 449    | 500                 |
| Complete 5,092 hours of training for all 19 shift personnel.  | 4,824               | 5,740.35    | 4,824               | 5,707  | 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) |

## ACTIVITY MEASURES

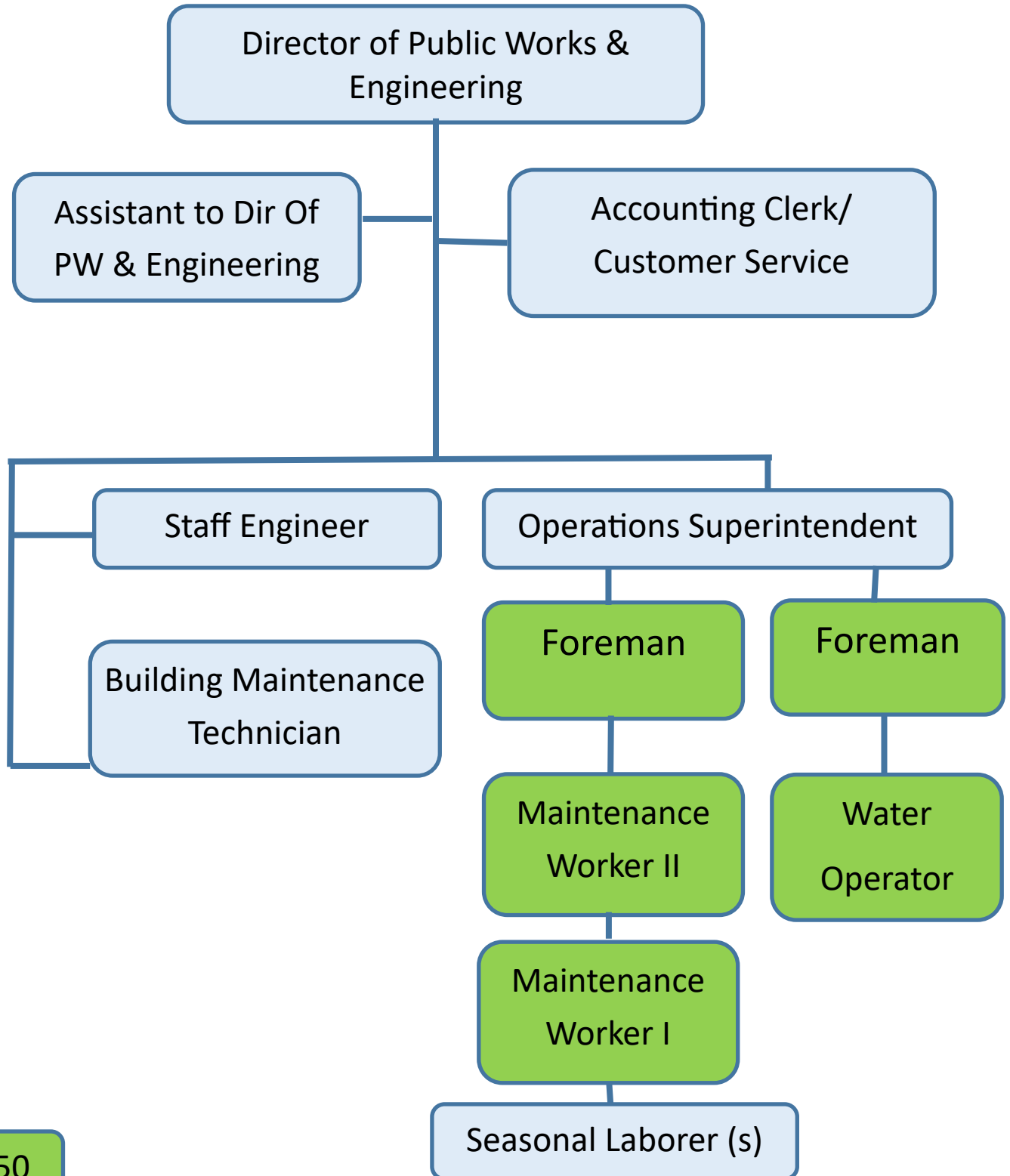
Activity evaluated on a continual basis to ensure delivery of efficient and effective services (measured by calendar year).

| MEASURES                                     | 2021        | 2022        | 2023      | 2024      | 2025        |
|--|-------------|-------------|-----------|-----------|-------------|
| Emergency Fire Responses                     | 941         | 1,118       | 1,231     | 1,253     | 1,311       |
| Building Fires                               | 31          | 29          | 37        | 25        | 14          |
| Cooking related Fires                        | 25          | 24          | 14        | 9         | 10          |
| Other Fires                                  | 14          | 9           | 22        | 17        | 31          |
| Severe Weather                               | 1           | 0           | 2         | 0         | 0           |
| Hazardous Conditions (no fire)               | 72          | 75          | 78        | 77        | 68          |
| Service Calls                                | 185         | 171         | 206       | 348       | 336         |
| Good Intent Call                             | 337         | 510         | 536       | 437       | 512         |
| False Alarms                                 | 276         | 300         | 334       | 340       | 340         |
| Emergency Medical Responses                  | 1,311       | 1,597       | 1,633     | 1,662     | 1,520       |
| Total Calls for Service                      | 2,252       | 2,715       | 2,864     | 2,915     | 2,831       |
| Patient Contacts                             | 1,296       | 1,411       | 1,458     | 1,460     | 1,394       |
| ALS  | 579         | 580         | 624       | 641       | 581         |
| BLS  | 664         | 729         | 614       | 601       | 589         |
| Refused Transport                            | 306         | 304         | 220       | 218       | 224         |
| Simultaneous Calls                           | 251         | 372         | 353       | 459       | 574         |
| Percent of Simultaneous Calls                | 11.14%      | 13.70%      | 12.32%    | 15.7%     | 20.28%      |
| Average Emergency Response Time (in minutes) | 5:07        | 5:08        | 4:95      | 4:80      | 4:47        |
| Dollar Value of Property                     | \$3,512,731 | \$1,319,966 | \$941,000 | \$550,000 | \$2,027,554 |
| Saved  | \$3,286,181 | \$1,109,966 | \$898,200 | \$375,000 | \$1,746,894 |
| Percent Saved                                | 93.5%       | 84.09%      | 95.45%    | 68.18%    | 86.16%      |
| Loss   | \$226,550   | \$200,000   | \$42,800  | \$175,000 | \$280,660   |
| Public Education Programs/Contacts           | 45/2,495    | 70/3,039    | 56/2,484  | 67/3,691  | 77/3,353    |

**Village of River Forest  
Fire Department  
Budget Detail by Account  
Fiscal Year 2027 Budget**

| Account Number   | Description                     | 2024 Actual      | 2025 Actual      | 2026 Budget      | 2026 Projected   | 2027 Budget      | Increase (Decrease) | % Inc (Dec)    |
|------------------|---------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|----------------|
| <b>50</b>        | <b>Fire Department</b>          |                  |                  |                  |                  |                  |                     |                |
| 01-50-00-51-0100 | Salaries Sworn                  | 2,296,549        | 2,488,223        | 2,543,757        | 2,489,197        | 2,624,331        | 80,574              | 3.17%          |
| 01-50-00-51-0200 | Salaries Regular                | 92,566           | 96,053           | 102,141          | 95,091           | 95,524           | (6,617)             | -6.48%         |
| 01-50-00-51-1500 | Specialist Pay                  | 152,200          | 157,273          | 157,018          | 152,718          | 163,715          | 6,697               | 4.27%          |
| 01-50-00-51-1600 | Holiday Pay                     | 92,433           | 98,455           | 100,994          | 97,490           | 103,990          | 2,996               | 2.97%          |
| 01-50-00-51-1700 | Overtime                        | 272,523          | 382,054          | 160,000          | 293,126          | 166,000          | 6,000               | 3.75%          |
| 01-50-00-51-1800 | Educational Incentives          | 17,000           | 17,500           | 18,450           | 15,950           | 18,150           | (300)               | -1.63%         |
| 01-50-00-51-3000 | Part-Time Salaries              | 39,524           | 42,763           | 44,431           | 46,010           | 44,592           | 161                 | 0.36%          |
|                  | <b>Personal Services</b>        | <b>2,962,795</b> | <b>3,282,321</b> | <b>3,126,791</b> | <b>3,189,582</b> | <b>3,216,302</b> | <b>89,511</b>       | <b>2.86%</b>   |
| 01-50-00-51-1950 | Insurance Refusal Reimb         | 250              | -                | -                | -                | -                | -                   | -              |
| 01-50-00-52-0320 | FICA                            | 17,760           | 18,747           | 20,095           | 19,880           | 20,215           | 120                 | 0.60%          |
| 01-50-00-52-0325 | Medicare                        | 41,273           | 45,715           | 45,309           | 44,284           | 46,607           | 1,298               | 2.86%          |
| 01-50-00-52-0330 | IMRF                            | 8,972            | 9,752            | 11,051           | 10,599           | 10,565           | (486)               | -4.40%         |
| 01-50-00-52-0375 | Fringe Benefits                 | 2,160            | 2,160            | 2,880            | 2,880            | 2,880            | -                   | 0.00%          |
| 01-50-00-52-0400 | Health Insurance                | 339,150          | 339,956          | 421,390          | 453,903          | 477,352          | 55,962              | 13.28%         |
| 01-50-00-52-0420 | Health Insurance - Retirees     | 22,637           | 16,922           | 25,550           | 41,611           | 51,070           | 25,520              | 99.88%         |
| 01-50-00-52-0425 | Life Insurance                  | 948              | 903              | 1,529            | 882              | 1,529            | -                   | 0.00%          |
| 01-50-00-52-0430 | VEBA Contributions              | 50,534           | 53,792           | 65,451           | 52,069           | 70,650           | 5,199               | 7.94%          |
| 01-50-00-53-0010 | Contribution to Fire Pension    | 1,673,883        | 1,749,729        | 1,850,433        | 1,775,448        | 1,870,788        | 20,355              | 1.10%          |
|                  | <b>Benefits</b>                 | <b>2,157,567</b> | <b>2,237,676</b> | <b>2,443,688</b> | <b>2,401,556</b> | <b>2,551,656</b> | <b>107,968</b>      | <b>4.42%</b>   |
| 01-50-00-53-0200 | Communications                  | 10,930           | 7,444            | 3,645            | 664              | 3,645            | -                   | 0.00%          |
| 01-50-00-53-0410 | IT Support                      | 14,435           | 21,269           | 41,197           | 47,686           | 44,077           | 2,880               | 6.99%          |
| 01-50-00-53-3010 | Equipment Lease                 | 19,939           | 19,939           | 19,940           | 19,939           | 19,940           | -                   | 0.00%          |
| 01-50-00-53-3100 | Maintenance of Equipment        | 9,260            | 8,301            | 21,060           | 18,766           | 20,390           | (670)               | -3.18%         |
| 01-50-00-53-3200 | Maintenance of Vehicles         | 97,607           | 94,798           | 65,250           | 85,000           | 51,400           | (13,850)            | -21.23%        |
| 01-50-00-53-3300 | Maint of Office Equipment       | 15               | -                | 500              | 150              | 500              | -                   | 0.00%          |
| 01-50-00-53-3600 | Maintenance of Buildings        | 3,789            | 5,812            | 2,000            | 350              | 2,500            | 500                 | 25.00%         |
| 01-50-00-53-4100 | Training                        | 27,080           | 19,549           | 22,700           | 13,525           | 28,400           | 5,700               | 25.11%         |
| 01-50-00-53-4200 | Community Support Services      | 22,312           | 6,401            | 15,750           | 20,772           | 13,750           | (2,000)             | -12.70%        |
| 01-50-00-53-4250 | Travel & Meeting                | 11,796           | 10,085           | 18,950           | 11,976           | 17,350           | (1,600)             | -8.44%         |
| 01-50-00-53-4300 | Dues & Subscriptions            | 34,912           | 15,761           | 17,645           | 22,328           | 17,645           | -                   | 0.00%          |
| 01-50-00-53-4400 | Medical & Screening             | 14,122           | 13,061           | 15,000           | 8,500            | 15,000           | -                   | 0.00%          |
| 01-50-00-53-5700 | GEMT Expenses                   | 227,598          | 178,388          | 270,000          | 245,158          | 245,320          | (24,680)            | -9.14%         |
|                  | <b>Contractual Services</b>     | <b>493,795</b>   | <b>400,808</b>   | <b>513,637</b>   | <b>494,814</b>   | <b>479,917</b>   | <b>(33,720)</b>     | <b>-6.56%</b>  |
| 01-50-00-54-0100 | Office Supplies                 | 3,437            | 2,824            | 2,000            | 1,700            | 2,000            | -                   | 0.00%          |
| 01-50-00-54-0150 | Equipment                       | 57,800           | 23,600           | 13,000           | 15,060           | 46,645           | 33,645              | 258.81%        |
| 01-50-00-54-0200 | Gas & Oil                       | 23,471           | 22,255           | 21,139           | 18,269           | 21,139           | -                   | 0.00%          |
| 01-50-00-54-0300 | Uniforms Sworn Personnel        | 31,878           | 27,847           | 34,450           | 33,875           | 35,450           | 1,000               | 2.90%          |
| 01-50-00-54-0600 | Operating Supplies              | 52,948           | 36,337           | 44,350           | 33,607           | 30,650           | (13,700)            | -30.89%        |
|                  | <b>Materials &amp; Supplies</b> | <b>169,534</b>   | <b>112,863</b>   | <b>114,939</b>   | <b>102,511</b>   | <b>135,884</b>   | <b>20,945</b>       | <b>18.22%</b>  |
| 01-50-00-55-8700 | Fire Vehicle                    | -                | -                | 39,500           | 34,978           | -                | -                   | 0.00%          |
|                  | <b>Capital Outlay</b>           | <b>-</b>         | <b>-</b>         | <b>39,500</b>    | <b>34,978</b>    | <b>-</b>         | <b>(39,500)</b>     | <b>100%</b>    |
| 01-50-00-57-5013 | Transfer to CERF                | 280,462          | 259,706          | 139,687          | 139,687          | 371,046          | 231,359             | 165.63%        |
|                  | <b>Other Financing Uses</b>     | <b>280,462</b>   | <b>259,706</b>   | <b>139,687</b>   | <b>139,687</b>   | <b>371,046</b>   | <b>231,359</b>      | <b>165.63%</b> |
| <b>50</b>        | <b>Fire Department</b>          | <b>6,064,153</b> | <b>6,293,374</b> | <b>6,378,242</b> | <b>6,363,128</b> | <b>6,754,805</b> | <b>376,563</b>      | <b>5.90%</b>   |

# Public Works Organizational Chart



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# Public Works- Administration & Operations

## BUDGET SNAPSHOT

| CATEGORY             | FY 2025<br>ACTUAL  | FY 2026<br>BUDGET  | FY 2026<br>PROJECTED | FY 2027<br>BUDGET  |
|----------------------|--------------------|--------------------|----------------------|--------------------|
| Personal Services    | \$654,870          | \$681,240          | \$696,900            | \$746,495          |
| Employee Benefits    | \$243,435          | \$261,594          | \$263,298            | \$266,001          |
| Contractual Services | \$718,694          | \$584,068          | \$615,936            | \$652,084          |
| Materials & Supplies | \$109,758          | \$140,879          | \$137,180            | \$155,547          |
| Capital Outlay       | \$160,047          | \$30,000           | \$64,744             | \$360,000          |
| Transfers            | \$167,579          | \$91,209           | \$91,209             | \$238,927          |
| <b>Total</b>         | <b>\$2,054,383</b> | <b>\$1,788,990</b> | <b>\$1,869,267</b>   | <b>\$2,419,054</b> |

## 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.

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 the water system, 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 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 2027 Budget includes the following:

Tree Maintenance: The Budget reflects an increase in the cost of contractual tree trimming. Previous funding levels for contractual tree removals and GIS tree inventory data collection were maintained.

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 includes a slight increase for thermoplastic striping, due to an increase in the cost of pavement markings in recent years.

## PERSONNEL SUMMARY

|                                | FY 2025 ACTUAL | FY 2026 BUDGET | FY 2027 BUDGET |
|--------------------------------|----------------|----------------|----------------|
| <b>TOTAL PUBLIC WORKS FTEs</b> | 15.5           | 15.5           | 15.5           |

## LOOKING FORWARD: 2027 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. Public Works staff will continue to collaborate with the Police Department on the maintenance and operation of cameras positioned on street poles and traffic signal poles throughout the Village.
5. 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. Public Works will continue using its traffic monitoring equipment to review traffic-related concerns and work with the Traffic Safety Commission on implementing necessary solutions.

### 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 and performance needs.
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 ADA curb ramp replacement project, planting of new parkway trees, LED light replacements at Village Hall and of Village streetlights, HVAC energy efficiency projects, street rating analysis, permeable paver alleys, and treatment of parkway trees for Emerald Ash Borer. In FY 2026, the Village began Phase 1 Engineering for the Washington Blvd. corridor; this project was funded, in part, by the Invest In Cook grant program. The Village has also secured MWRD Green Infrastructure Partnership funding and a DCEO capital grant for repaving the Village Hall parking lot with permeable pavers. Three additional DCEO capital grants and one federal Congressional Community Project grant have been secured for water main and service line replacements. Grant funded projects are also underway for EV Charging Station installations and the Harlem Avenue Bridge Replacement study. Additional pending grant applications include grants for engineering for the Washington Blvd. Phase 2 Engineering, Lake St. Crosswalk Improvements, additional Village Hall permeable paver parking lot construction, 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.

## Guiding Principle: Strengthening Property Values

1. Alleys have been reconstructed with a permeable paver solution at each location. These permeable pavers improve drainage, replace failing pavement, and restore the natural infiltration of stormwater underground and out of the combined sewer system. The Village now performs annual deep cleaning maintenance to ensure the permeable surfaces are effectively capturing stormwater runoff.
2. Village streets are maintained and re-paved on an ongoing basis through the use of a third-party street ratings system. This ratings system guides the 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 Fire Department Open House and 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.
5. As required by the Illinois EPA, the Village is required to have a final inventory of all the water services lines by 2027. The Village has used surveys and record drawings/permits to gather the information. Public Works will start to pothole locations in the Village to verify the existing service line material. In 2027 the Village is required to start a major effort to replace all the lead service lines within the Village. This work will be required to be completed by 2046.

## REVIEWING THE YEAR: 2026 ACCOMPLISHMENTS

### VILLAGE BOARD STRATEGIC GOAL: PROTECTING PUBLIC SAFETY

#### GOALS

#### STATUS

Snow and ice response to be enhanced through improved communication in advance of and following snow and ice events. Additionally, due to limited availability of trucks during leaf collection, it had not previously been possible to apply salt brine while the vehicles are set up for leaf collection. The purchase of additional equipment has allowed 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; Public Works staff have recently implemented communications protocol to notify administrative, police, and fire leadership in advance of expected snow events. Communication will include details on brining activity and staffing plans for the event. Further communications are sent out following the events and recapping the response hours and metrics. Snow and ice response is further improved by the expansion of salt brining throughout the Village. The salt brining equipment improves snow and ice response capabilities. Prior to snow and ice events, staff apply brine to as many streets as possible in order to more effectively treat streets during the events.

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 131 property owners have applied for the Lead Service Line Replacement Program and completed the replacement of the lead service line. Advertising of the program has increased, resulting in higher utilization of the subsidy program. Public Works will continue to oversee this program in future years 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 collaborate with Public Works staff with locations on Village streets where these installations are needed based on concerns and public feedback.

Public Works staff will continue to collaborate with the Police Department on the maintenance 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 maintenance and troubleshooting of cameras within the Police Department network.

## 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 and equipment 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 and equipment 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 ADA curb ramp replacement project, planting of new parkway trees, LED light replacements at Village Hall and of Village streetlights, HVAC energy efficiency projects, street rating analysis, permeable paver alleys, and treatment of parkway trees for Emerald Ash Borer.</p>  | <p>Completed, and ongoing. In FY 2026, the Village began Phase 1 Engineering for the Washington Blvd. corridor; this project was funded, in part, by the Invest In Cook grant program. The Village has also secured MWRD Green Infrastructure Partnership funding and a DCEO capital grant for repaving the Village Hall parking lot with permeable pavers. Three additional DCEO capital grants and one federal Congressional Community Project grant have been secured for water main and service line replacements. Grant funded projects are also underway for EV Charging Station installations and the Harlem Avenue Bridge Replacement study. Additional pending grant applications include grants for engineering for the Washington Blvd. Phase 2 Engineering, Lake St. Crosswalk Improvements, additional Village Hall permeable paver parking lot construction, and various equipment purchases and capital improvements.</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; Large tree removals and updating the Village tree inventory are performed contractually. Tree planting, however, continues to be more effective when performed by Public Works staff. Contractual tree trimming supplements work performed by in-house 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 BOARD STRATEGIC GOAL: STRENGTHENING PROPERTY VALUES

| GOAL   | STATUS  |
|--|---|
| <p>Village streets are maintained and re-paved on an ongoing basis through the use of a third-party street ratings system. This ratings system guides the decision-making process 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. Street rating analysis is performed every five years. Results are used to guide the decision-making process for selecting the streets in most need of re-paving, crack sealing, patching, or preservation.</p>   |
| <p>Alleys have been reconstructed with permeable pavers in order to improve drainage, replace failing pavement, and restore the natural infiltration of stormwater underground and out of the combined sewer system.</p>   | <p>Completed; The final round of alley reconstruction was completed in 2023. In order to ensure that the alleys continue to function as designed, the Village has adopted a tri-annual alley maintenance program whereby each alley undergoes heavy cleaning every three years. As part of this process, joint aggregate is removed via pressurized water and new aggregate is added to replace it.</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 FY 2022. In FY 2023, a study was completed to establish an overall plan for EV infrastructure. In FY 2025, the Village was awarded a state grant to install EV Charging stations in 3 Village-owned lots. Staff continue to investigate additional EV-related opportunities related to the Village fleet as well as the community at-large.</p> | <p>Completed and ongoing; In FY 2026, the Village completed installation of 5 dual-port level 2 chargers at 400 Thatcher and 4 direct current fast chargers at 418 Franklin Ave. These projects were funded, in part, through an IEPA grant and the ComEd make-ready rebate program. An additional 4 direct current fast chargers are planned for installation at 7929 North Ave.; this project is currently in progress.</p> |

## PERFORMANCE MEASURES

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 2025         |                     | FY 2026         |   | FY 2027              |
|---|-----------------|---------------------|-----------------|---|----------------------|
|   | GOAL            | ACTUAL              | GOAL            | ACTUAL<br>(1 <sup>ST</sup> – 3 <sup>RD</sup><br>QUARTERS) | TARGET               |
| Complete Tree Trimming Service Requests Within 7 Working Days                         | 95%             | 91%<br>(182 of 201) | 95%             | 95%<br>(165 of 174)                                       | 95%                  |
| Repair Street Lights In-house, or Schedule Contractual Repairs, within 7 Working days | 95%             | 46%<br>(26 of 57)   | 95%             | 95%<br>(38 of 40)   | 95%                  |
| Complete All Other Service Requests Within 7 Working Days                             | 95%             | 87%<br>(158 of 182) | 95%             | 96%<br>(126 of 131)                                       | 95%                  |
| Safety: Not More than 2 Employee Injuries Resulting in Lost Time                      | ≤2              | 2                   | ≤2              | 1   | ≤2                   |
| Safety: Not More than 1 At-Fault Vehicle Accident                                     | ≤1              | 1                   | ≤1              | 2   | ≤1                   |
| Televis 25,000 lineal feet of combined sewers annually*                               | 25,000 Lin. Ft. | 33,194              | 25,000 Lin. Ft. | 1,145   | 25,000 Lin. Ft./Year |
| Exercise 150 Water System Valves Annually   | 150             | 139 total valves    | 150             | 115 total valves  | 150/year             |

\*Generally performed in spring months. Current year not complete

## ACTIVITY MEASURES

\*Actual totals as of March 6, 2026.

| Measure                           | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026* |
|-----------------------------------|---------|---------|---------|---------|----------|
| Street Sweeping (curb miles)      | 2,549   | 2,173   | 2,642   | 2,167   | 2,292    |
| Sidewalk Replacement (sq feet)    | 8,297   | 5,370   | 6,078   | 11,540  | 21,915   |
| Sewer Jetting (lineal feet)*      | 18,665  | 25,899  | 26,140  | 35,513  | 357      |
| Sewer Televising (lineal feet)*   | 18,825  | 25,880  | 25,744  | 33,194  | 1,145    |
| Catch Basin Cleaning              | 314     | 435     | 310     | 181     | 192      |
| Leaf Removal (Tons)               | 1,356   | 1,339   | 1,463   | 1,305   | 1,806    |
| Street Salting (Tons)             | 417     | 292     | 355     | 444     | 514      |
| Gallons of Brine Applied          | N/A     | N/A     | 5,355   | 9,240   | 21,855   |
| Snow and Ice Responses            | 16      | 10      | 13      | 20      | 20       |
| Trees Trimmed                     | 2,101   | 2,683   | 2,074   | 2,505   | 1,396    |
| Trees Removed                     | 111     | 85      | 122     | 108     | 117      |
| Trees Planted                     | 125     | 97      | 183     | 120     | 130      |
| Ash Injections (Every Other Year) | 1       | 187     | 0       | 287     | 0        |

\*Generally performed in spring months. Current year not complete

**Village of River Forest  
Public Works Administration and Operations  
Budget Detail by Account  
Fiscal Year 2027 Budget**

| Account Number   | Description                         | 2024 Actual      | 2025 Actual      | 2026 Budget      | 2026 Projected   | 2027 Budget      | Increase (Decrease) | % Inc (Dec)    |
|------------------|-------------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|----------------|
| <b>60</b>        | <b>Public Works</b>                 |                  |                  |                  |                  |                  |                     |                |
| 01-60-01-51-0200 | Salaries Regular                    | 493,333          | 592,311          | 610,040          | 618,931          | 668,695          | 58,655              | 9.61%          |
| 01-60-01-51-1500 | Certification Pay                   | 7,700            | 5,600            | 9,200            | 7,800            | 9,800            | 600                 | 6.52%          |
| 01-60-01-51-1700 | Overtime                            | 28,895           | 40,198           | 50,000           | 58,169           | 50,000           | -                   | 0.00%          |
| 01-60-01-51-3000 | Part-Time Salaries                  | 11,736           | 16,761           | 12,000           | 12,000           | 18,000           | 6,000               | 50.00%         |
|                  | <b>Personal Services</b>            | <b>541,664</b>   | <b>654,870</b>   | <b>681,240</b>   | <b>696,900</b>   | <b>746,495</b>   | <b>65,255</b>       | <b>9.58%</b>   |
| 01-60-01-52-0320 | FICA                                | 33,012           | 39,927           | 42,017           | 43,173           | 45,898           | 3,881               | 9.24%          |
| 01-60-01-52-0325 | Medicare                            | 7,721            | 9,338            | 9,817            | 10,097           | 10,760           | 943                 | 9.61%          |
| 01-60-01-52-0330 | IMRF                                | 36,848           | 44,272           | 48,890           | 48,075           | 53,316           | 4,426               | 9.05%          |
| 01-60-01-52-0375 | Fringe Benefits                     | 2,172            | 4,201            | 4,584            | 5,034            | 4,584            | -                   | 0.00%          |
| 01-60-01-52-0400 | Health Insurance                    | 137,217          | 132,528          | 141,686          | 132,391          | 126,544          | (15,142)            | -10.69%        |
| 01-60-01-52-0420 | Health Insurance - Retirees         | 12,303           | 7,026            | 7,690            | 6,842            | 6,630            | (1,060)             | -13.78%        |
| 01-60-01-52-0425 | Life Insurance                      | 115              | 123              | 288              | 158              | 288              | -                   | 0.00%          |
| 01-60-01-52-0430 | VEBA Contributions                  | 6,828            | 6,020            | 6,622            | 17,528           | 17,981           | 11,359              | 171.53%        |
|                  | <b>Benefits</b>                     | <b>236,216</b>   | <b>243,435</b>   | <b>261,594</b>   | <b>263,298</b>   | <b>266,001</b>   | <b>4,407</b>        | <b>1.68%</b>   |
| 01-60-01-53-0200 | Communications                      | 3,376            | 6,047            | 8,083            | 8,367            | 8,557            | 474                 | 5.86%          |
| 01-60-01-53-0380 | Consulting Services                 | 45,130           | 5,000            | 5,000            | 196              | 5,000            | -                   | 0.00%          |
| 01-60-01-53-0410 | IT Support                          | 24,310           | 27,677           | 25,169           | 25,482           | 33,726           | 8,557               | 34.00%         |
| 01-60-01-53-1310 | Julie Notifications                 | 645              | 522              | 750              | 750              | 750              | -                   | 0.00%          |
| 01-60-01-53-3100 | Maintenance of Equipment            | 2,611            | 2,923            | 4,000            | 2,882            | 4,000            | -                   | 0.00%          |
| 01-60-01-53-3200 | Maintenance of Vehicles             | 8,808            | 22,948           | 19,000           | 19,000           | 19,000           | -                   | 0.00%          |
| 01-60-01-53-3400 | Maintenance Traffic/St Lights       | 79,996           | 72,222           | 81,500           | 97,114           | 86,500           | 5,000               | 6.13%          |
| 01-60-01-53-3550 | Tree Maintenance                    | 95,521           | 111,461          | 112,000          | 112,000          | 127,000          | 15,000              | 13.39%         |
| 01-60-01-53-3600 | Maintenance of Bldgs & Grounds      | 100,903          | 119,533          | 121,500          | 134,067          | 126,300          | 4,800               | 3.95%          |
| 01-60-01-53-3610 | Maintenance Sidewalks               | 56,172           | 206,275          | 90,000           | 90,000           | 105,000          | 15,000              | 16.67%         |
| 01-60-01-53-3620 | Maintenance Streets                 | 57,279           | 12,500           | 13,000           | 25,802           | 25,000           | 12,000              | 92.31%         |
| 01-60-01-53-4100 | Training                            | 2,585            | 6,726            | 3,000            | 2,000            | 3,000            | -                   | 0.00%          |
| 01-60-01-53-4250 | Travel & Meeting                    | 3,478            | 4,618            | 6,010            | 5,000            | 8,860            | 2,850               | 47.42%         |
| 01-60-01-53-4300 | Dues & Subscriptions                | 7,451            | 9,323            | 9,456            | 9,456            | 8,311            | (1,145)             | -12.11%        |
| 01-60-01-53-4400 | Medical & Screening                 | 2,937            | 2,096            | 2,000            | 1,209            | 2,000            | -                   | 0.00%          |
| 01-60-01-53-5300 | Advertising/Legal Notice            | 4,792            | 546              | 1,000            | 180              | 1,000            | -                   | 0.00%          |
| 01-60-01-53-5350 | Dumping Fees                        | 8,340            | 8,118            | 13,000           | 11,419           | 14,000           | 1,000               | 7.69%          |
| 01-60-01-53-5400 | Damage Claims                       | 89,281           | 51,124           | 25,000           | 21,912           | 25,000           | -                   | 0.00%          |
| 01-60-01-53-5450 | St Light Electricity                | 42,237           | 49,035           | 44,600           | 49,100           | 49,080           | 4,480               | 10.04%         |
|                  | <b>Contractual Services</b>         | <b>635,852</b>   | <b>718,694</b>   | <b>584,068</b>   | <b>615,936</b>   | <b>652,084</b>   | <b>68,016</b>       | <b>11.65%</b>  |
| 01-60-01-54-0100 | Office Supplies                     | 407              | 305              | 1,000            | 250              | 250              | (750)               | -75.00%        |
| 01-60-01-54-0150 | Equipment                           | -                | -                | 1,800            | 1,800            | 30,800           | 29,000              | 1611.11%       |
| 01-60-01-54-0200 | Gas & Oil                           | 21,420           | 21,068           | 20,279           | 23,830           | 23,354           | 3,075               | 15.16%         |
| 01-60-01-54-0310 | Uniforms                            | 6,372            | 5,758            | 7,300            | 7,300            | 8,988            | 1,688               | 23.12%         |
| 01-60-01-54-0500 | Vehicle Parts                       | 11,938           | 8,460            | 8,000            | 8,000            | 8,500            | 500                 | 6.25%          |
| 01-60-01-54-0600 | Operating Supplies & Equipment      | 47,869           | 46,227           | 61,500           | 55,000           | 42,655           | (18,845)            | -30.64%        |
| 01-60-01-54-0800 | Trees                               | 29,229           | 27,940           | 41,000           | 41,000           | 41,000           | -                   | 0.00%          |
|                  | <b>Materials &amp; Supplies</b>     | <b>117,235</b>   | <b>109,758</b>   | <b>140,879</b>   | <b>137,180</b>   | <b>155,547</b>   | <b>14,668</b>       | <b>10.41%</b>  |
| 01-60-01-55-1205 | Streetscape Improvements            | 27,370           | 160,047          | 30,000           | 64,744           | 360,000          | 330,000             | 1100.00%       |
|                  | <b>Capital Outlay</b>               | <b>27,370</b>    | <b>160,047</b>   | <b>30,000</b>    | <b>64,744</b>    | <b>360,000</b>   | <b>330,000</b>      | <b>0.00%</b>   |
| 01-60-01-57-5013 | Transfer to CERF                    | 200,994          | 167,579          | 91,209           | 91,209           | 238,927          | 147,718             | 161.96%        |
| 01-60-01-57-5014 | Transfer to Capital Improvmts       | 270,000          | -                | -                | -                | -                | -                   | 0.00%          |
|                  | <b>Other Financing Uses</b>         | <b>470,994</b>   | <b>167,579</b>   | <b>91,209</b>    | <b>91,209</b>    | <b>238,927</b>   | <b>147,718</b>      | <b>161.96%</b> |
|                  | <b>Public Works Admin &amp; Ops</b> | <b>2,029,331</b> | <b>2,054,383</b> | <b>1,788,990</b> | <b>1,869,267</b> | <b>2,419,054</b> | <b>630,064</b>      | <b>35.22%</b>  |

# Public Works Department- Sanitation

## BUDGET SNAPSHOT

| CATEGORY                        | FY 2025<br>ACTUAL  | FY 2026<br>BUDGET  | FY 2026<br>PROJECTED | FY 2027<br>BUDGET  |
|---------------------------------|--------------------|--------------------|----------------------|--------------------|
| <b>Contractual Services</b>     | \$1,308,572        | \$1,349,278        | \$1,358,721          | \$1,392,024        |
| <b>Materials &amp; Supplies</b> | \$1,787            | \$1,000            | \$1,000              | \$1,000            |
| <b>Total</b>                    | <b>\$1,310,359</b> | <b>\$1,350,278</b> | <b>\$1,359,721</b>   | <b>\$1,393,024</b> |

## 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 \$1,393,024 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 2027 Budget**

| Account Number   | Description                     | 2024<br>Actual   | 2025<br>Actual   | 2026<br>Budget   | 2026<br>Projected | 2027<br>Budget   | Increase<br>(Decrease) | % Inc<br>(Dec) |
|------------------|---------------------------------|------------------|------------------|------------------|-------------------|------------------|------------------------|----------------|
| 01-60-05-53-5500 | Collection & Disposal           | 1,208,358        | 1,250,768        | 1,288,617        | 1,290,830         | 1,329,555        | 40,938                 | 3.18%          |
| 01-60-05-53-5510 | Leaf Disposal                   | 64,985           | 57,804           | 60,661           | 67,891            | 62,469           | 1,808                  | 2.98%          |
|                  | <b>Contractual Services</b>     | <b>1,273,343</b> | <b>1,308,572</b> | <b>1,349,278</b> | <b>1,358,721</b>  | <b>1,392,024</b> | <b>42,746</b>          | <b>3.17%</b>   |
| 01-60-05-54-0600 | Operating Supplies              | -                | 1,787            | 1,000            | 1,000             | 1,000            | -                      | 0.00%          |
|                  | <b>Materials &amp; Supplies</b> | <b>-</b>         | <b>1,787</b>     | <b>1,000</b>     | <b>1,000</b>      | <b>1,000</b>     | <b>-</b>               | <b>0.00%</b>   |
| <b>60</b>        | <b>Public Works-Sanitation</b>  | <b>1,273,343</b> | <b>1,310,359</b> | <b>1,350,278</b> | <b>1,359,721</b>  | <b>1,393,024</b> | <b>42,746</b>          | <b>3.17%</b>   |

# 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 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2026<br>PROJECTED | FY 2027<br>BUDGET |
|----------------------|-------------------|-------------------|----------------------|-------------------|
| <b>Revenues</b>      | \$575,695         | \$550,830         | \$581,324            | \$567,489         |
| <b>Expenditures</b>  | \$1,459,691       | \$613,630         | \$333,122            | \$523,810         |
| <b>Fund Balance*</b> | <b>\$599,216</b>  | <b>\$536,416</b>  | <b>\$847,418</b>     | <b>\$891,097</b>  |

\*2026 and 2027 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.

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 2027 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 Ashland Avenue (North to LeMoyne), Clinton Place (North to LeMoyne), Bonnie Brae (North to LeMoyne), Ashland Avenue (Hawthorne to Washington), Forest Avenue (Washington to Madison), Park Avenue (Washington to Madison), Park Drive (Franklin to Park Ave.), Vine Street (Franklin to Park Ave.)
- \$100,000 for Patching and Crack Sealing.
- \$63,750 for the purchase of bulk rock salt and anti-icing liquid solution for snow and ice control.

## 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 2027 Budget**

| Account Number   | Description                     | 2024 Actual    | 2025 Actual      | 2026 Budget     | 2026 Projected | 2027 Budget    | Increase (Decrease) | % Inc (Dec)     |
|------------------|---------------------------------|----------------|------------------|-----------------|----------------|----------------|---------------------|-----------------|
| <b>03</b>        | <b>Motor Fuel Tax Fund</b>      |                |                  |                 |                |                |                     |                 |
| 03-00-00-45-5100 | Interest                        | 64,857         | 46,102           | 26,611          | 41,170         | 23,585         | (3,026)             | -11.37%         |
| 03-00-00-45-5200 | Net Change in Fair Value        | 6,886          | -                | -               | -              | -              | -                   | 0.00%           |
|                  | <b>Interest</b>                 | <b>71,743</b>  | <b>46,102</b>    | <b>26,611</b>   | <b>41,170</b>  | <b>23,585</b>  | <b>(3,026)</b>      | <b>-11.37%</b>  |
| 03-00-00-47-7100 | State Allotment                 | 265,922        | 262,845          | 252,736         | 258,946        | 254,728        | 1,992               | 0.79%           |
| 03-00-00-47-7200 | State Renewal Allotment         | 248,687        | 266,748          | 271,483         | 281,208        | 289,176        | 17,693              | 6.52%           |
|                  | <b>Intergovernmental</b>        | <b>514,609</b> | <b>529,593</b>   | <b>524,219</b>  | <b>540,154</b> | <b>543,904</b> | <b>19,685</b>       | <b>3.76%</b>    |
|                  | <b>Revenue</b>                  | <b>586,352</b> | <b>575,695</b>   | <b>550,830</b>  | <b>581,324</b> | <b>567,489</b> | <b>16,659</b>       | <b>3.02%</b>    |
| 03-00-00-53-2100 | Bank Fees                       | -              | -                | 60              | -              | 60             | -                   | 0.00%           |
| 03-00-00-53-3620 | Street Maintenance              | 129,622        | 126,171          | 140,000         | 133,101        | 100,000        | (40,000)            | -28.57%         |
|                  | <b>Contractual Services</b>     | <b>129,622</b> | <b>126,171</b>   | <b>140,060</b>  | <b>133,101</b> | <b>100,060</b> | <b>(40,000)</b>     | <b>-28.56%</b>  |
| 03-00-00-54-2100 | Snow & Ice Control              | 42,195         | 37,464           | 63,570          | 63,570         | 63,750         | 180                 | 0.28%           |
|                  | <b>Materials &amp; Supplies</b> | <b>42,195</b>  | <b>37,464</b>    | <b>63,570</b>   | <b>63,570</b>  | <b>63,750</b>  | <b>180</b>          | <b>0.28%</b>    |
| 03-00-00-55-9100 | Street Improvement              | 124,059        | 1,296,056        | 410,000         | 136,451        | 360,000        | (50,000)            | -12.20%         |
|                  | <b>Capital Outlay</b>           | <b>124,059</b> | <b>1,296,056</b> | <b>410,000</b>  | <b>136,451</b> | <b>360,000</b> | <b>(50,000)</b>     | <b>-12.20%</b>  |
|                  | <b>Expense</b>                  | <b>295,876</b> | <b>1,459,691</b> | <b>613,630</b>  | <b>333,122</b> | <b>523,810</b> | <b>(89,820)</b>     | <b>-14.64%</b>  |
| <b>03</b>        | <b>Motor Fuel Tax Fund</b>      | <b>290,476</b> | <b>(883,996)</b> | <b>(62,800)</b> | <b>248,202</b> | <b>43,679</b>  | <b>106,479</b>      | <b>-169.55%</b> |

# 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 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2026<br>PROJECTED | FY 2027<br>BUDGET |
|---------------|-------------------|-------------------|----------------------|-------------------|
| Revenues      | \$ 607,621        | \$ 596,551        | \$ 638,736           | \$ 624,352        |
| Expenditures  | \$ 609,978        | \$603,060         | \$ 603,085           | \$ 610,475        |
| Fund Balance* | \$ 272,655        | \$ 266,146        | \$ 308,306           | \$ 322,183        |

\*2026 and 2027 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 2026 General Obligation Limited Tax Bonds which were issued for the capital improvements program. FY 2027 includes activity from the 2026 General Obligation Limited Tax Bonds and the Series 2022A debt certificates. Revenues utilized to fund debt service payments for the 2026 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 2026 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, 2026, will be \$5,225,000. A full schedule of debt service accompanies this budget.

## LEGAL DEBT MARGIN

|   |                      |
|---|----------------------|
| Assessed Valuation – 2024                       | \$746,595,952        |
| Legal Debt Limit – 8.625% of Assessed Valuation | \$ 64,393,901        |
| Amount of Debt Applicable to Limit              | <u>\$ 5,225,000</u>  |
| Legal Debt Margin                               | <u>\$ 59,168,901</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 2027 Budget**

| Account Number   | Description                    | 2024 Actual    | 2025 Actual    | 2026 Budget    | 2026 Projected | 2027 Budget    | Increase (Decrease) | % Inc (Dec)     |
|------------------|--------------------------------|----------------|----------------|----------------|----------------|----------------|---------------------|-----------------|
| <b>05</b>        | <b>Debt Service Fund</b>       |                |                |                |                |                |                     |                 |
| 05-00-00-41-1000 | Prior Yrs Taxes                | 151,198        | 156,861        | 133,680        | 177,313        | 148,357        | 14,677              | 10.98%          |
| 05-00-00-41-1021 | Property Taxes Current         | 150,143        | 145,435        | 161,409        | 162,015        | 174,722        | 13,313              | 8.25%           |
|                  | <b>Property Taxes</b>          | <b>301,341</b> | <b>302,296</b> | <b>295,089</b> | <b>339,328</b> | <b>323,079</b> | <b>27,990</b>       | <b>9.49%</b>    |
| 05-00-00-45-5100 | Interest                       | 11,127         | 12,214         | 9,202          | 7,148          | 6,273          | (2,929)             | -31.83%         |
|                  | <b>Interest</b>                | <b>11,127</b>  | <b>12,214</b>  | <b>9,202</b>   | <b>7,148</b>   | <b>6,273</b>   | <b>(2,929)</b>      | <b>-31.83%</b>  |
| 05-00-00-47-7018 | Transfer from CIF              | 293,852        | 293,111        | 292,260        | 292,260        | 295,000        | 2,740               | 0.94%           |
|                  | <b>Other Financing Sources</b> | <b>293,852</b> | <b>293,111</b> | <b>292,260</b> | <b>292,260</b> | <b>295,000</b> | <b>2,740</b>        | <b>0.94%</b>    |
|                  | <b>Revenue</b>                 | <b>606,320</b> | <b>607,621</b> | <b>596,551</b> | <b>638,736</b> | <b>624,352</b> | <b>27,801</b>       | <b>4.66%</b>    |
| <b>00</b>        |                                |                |                |                |                |                |                     |                 |
| 05-00-00-53-2100 | Bank Fees                      | 475            | 475            | 450            | 475            | 475            | 25                  | 5.56%           |
|                  | <b>Contractual Services</b>    | <b>475</b>     | <b>475</b>     | <b>450</b>     | <b>475</b>     | <b>475</b>     | <b>25</b>           | <b>5.56%</b>    |
| 05-00-00-56-0037 | DSEB Bond Principal            | 275,000        | 300,000        | 300,000        | 300,000        | 300,000        | -                   | 0.00%           |
| 05-00-00-56-0038 | DSEB Bond Interest             | 2,612          | 16,392         | 10,350         | 10,350         | 15,000         | 4,650               | 44.93%          |
| 05-00-00-56-0106 | 2022 Series Bond Principal     | 148,148        | 151,852        | 155,556        | 155,556        | 162,963        | 7,407               | 4.76%           |
| 05-00-00-56-0107 | 2022 Series Bond Interest      | 145,704        | 141,259        | 136,704        | 136,704        | 132,037        | (4,667)             | -3.41%          |
|                  | <b>Debt Service</b>            | <b>571,464</b> | <b>609,503</b> | <b>602,610</b> | <b>602,610</b> | <b>610,000</b> | <b>7,390</b>        | <b>1.23%</b>    |
|                  | <b>Expense</b>                 | <b>571,939</b> | <b>609,978</b> | <b>603,060</b> | <b>603,085</b> | <b>610,475</b> | <b>7,415</b>        | <b>1.23%</b>    |
| <b>05</b>        | <b>Debt Service Fund</b>       | <b>34,381</b>  | <b>(2,357)</b> | <b>(6,509)</b> | <b>35,651</b>  | <b>13,877</b>  | <b>20,386</b>       | <b>-313.20%</b> |

# Debt Service Schedule

## 2026 General Obligation Limited Tax Bonds

|                         |                     |
|-------------------------|---------------------|
| Date of Issue           | February 11, 2026   |
| Date of Maturity        | December 1, 2027    |
| Authorized Issue        | \$600,000           |
| Interest Rates          | 3.00-3.10%          |
| Interest Dates          | December 1          |
| Principal Maturity Date | December 1          |
| Purpose                 | Street Improvements |

### CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

| <b>Tax<br/>Levy<br/>Year</b> | <b>Tax Levy</b>   |                  | <b>Totals</b>     |
|------------------------------|-------------------|------------------|-------------------|
|                              | <b>Principal</b>  | <b>Interest</b>  |                   |
| 2025                         | 300,000           | 14,742           | 314,742           |
| 2026                         | 300,000           | 9,300            | 309,300           |
|                              | <u>\$ 600,000</u> | <u>\$ 24,042</u> | <u>\$ 624,042</u> |

# Debt Service Schedule

## 2022A General Obligation Debt Certificates

|                         |                    |
|-------------------------|--------------------|
| Date of Issue           | March 22, 2022     |
| Date of Maturity        | December 1, 2041   |
| Authorized Issue        | \$4,000,000        |
| Interest Rates          | 3-4.00%            |
| Interest Dates          | December 1         |
| Principal Maturity Date | December 1         |
| Purpose                 | Alley Improvements |

### CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

| Fiscal<br>Year | June 1           |                 | December 1       |                 |
|----------------|------------------|-----------------|------------------|-----------------|
|                | <u>Principal</u> | <u>Interest</u> | <u>Principal</u> | <u>Interest</u> |
| <u>Due</u>     |                  |                 |                  |                 |
| 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        |
|                | \$ -             | \$ 632,296      | \$ 3,425,926     | \$ 632,296      |

# 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 2025<br>ACTUAL   | FY 2026<br>BUDGET   | FY 2026<br>PROJECTED | FY 2027<br>BUDGET   |
|---------------|---------------------|---------------------|----------------------|---------------------|
| Revenues      | \$ 1,099,710        | \$ 759,078          | \$ 816,599           | \$ 1,362,525        |
| Expenditures  | \$ 941,097          | \$ 1,193,738        | \$ 733,371           | \$ 1,353,422        |
| Fund Balance* | <b>\$ 5,104,600</b> | <b>\$ 4,669,940</b> | <b>\$ 5,187,828</b>  | <b>\$ 5,196,931</b> |

\*FY 2026 and 2027 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 2027 Budget includes:

|   |            |
|---|------------|
| ▪ Village Hall – Emergency Generator        | \$ 100,000 |
| ▪ Village Hall – Firing Range Ventilation   | \$ 58,812  |
| ▪ Patrol #4 – Police                        | \$ 76,290  |
| ▪ Detective #12 – Police                    | \$ 57,890  |
| ▪ Live Scan system – Police                 | \$ 28,422  |
| ▪ Overweight Truck Scales – Police          | \$ 20,680  |
| ▪ Pole Mounted Radar – Police               | \$ 15,596  |
| ▪ Police Radios– Police                     | \$ 51,677  |
| ▪ Street Camera System – Police             | \$ 121,750 |
| ▪ Light Rescue Vehicle – Fire               | \$280,000  |
| ▪ SCBA – Fire                               | \$ 34,800  |
| ▪ International Aerial Truck – Public Works | \$ 222,605 |
| ▪ Pick-up Truck – Public Works              | \$65,000   |
| ▪ Asphalt Kettle –Public Works              | \$ 55,200  |
| ▪ Stump Grinder –Public Works               | \$ 87,250  |
| ▪ Salt Brine Equipment -- Public Works      | \$ 31,000  |
| ▪ Water Valve Operator – Public Works       | \$ 46,350  |

**Village of River Forest  
Capitol Equipment Replacement Fund  
Budget Detail by Account  
Fiscal Year 2027 Budget**

| Account Number   | Description                          | 2024 Actual      | 2025 Actual      | 2026 Budget      | 2026 Projected | 2027 Budget      | Increase (Decrease) | % Inc (Dec)     |
|------------------|--------------------------------------|------------------|------------------|------------------|----------------|------------------|---------------------|-----------------|
| <b>13</b>        | <b>Capital Equip Replacement Fur</b> |                  |                  |                  |                |                  |                     |                 |
| 13-00-00-45-5100 | Interest                             | 165,350          | 220,888          | 200,919          | 258,440        | 168,787          | (32,132)            | -15.99%         |
| 13-00-00-45-5200 | Net Change in Fair Value             | 83,084           | 42,557           | -                | -              | -                | -                   | 0.00%           |
|                  | <b>Interest</b>                      | <b>248,434</b>   | <b>263,445</b>   | <b>200,919</b>   | <b>258,440</b> | <b>168,787</b>   | <b>(32,132)</b>     | <b>-15.99%</b>  |
| 13-00-00-46-6536 | IRMA Fire Equipment Grant            | 3,000            | -                | -                | -              | -                | -                   | 0.00%           |
|                  | <b>Grants &amp; Contributions</b>    | <b>3,000</b>     | <b>-</b>         | <b>-</b>         | <b>-</b>       | <b>-</b>         | <b>-</b>            | <b>0.00%</b>    |
| 13-00-00-47-7001 | From General Fund                    | 783,438          | 795,408          | 415,933          | 415,933        | 1,071,016        | 655,083             | 157.50%         |
| 13-00-00-47-7002 | Transfer from Water and Sewer        | -                | -                | 117,226          | 117,226        | 97,722           | (19,504)            | -16.64%         |
| 13-00-00-48-8000 | Sale of Property                     | 7,238            | 40,857           | 25,000           | 25,000         | 25,000           | -                   | 0.00%           |
|                  | <b>Other Financing Sources</b>       | <b>790,676</b>   | <b>836,265</b>   | <b>558,159</b>   | <b>558,159</b> | <b>1,193,738</b> | <b>635,579</b>      | <b>113.87%</b>  |
|                  | <b>Revenue</b>                       | <b>1,042,110</b> | <b>1,099,710</b> | <b>759,078</b>   | <b>816,599</b> | <b>1,362,525</b> | <b>603,447</b>      | <b>79.50%</b>   |
| <b>00</b>        |                                      |                  |                  |                  |                |                  |                     |                 |
| 13-00-00-53-2100 | Bank Fees                            | -                | -                | 100              | -              | 100              | -                   | 0.00%           |
|                  | <b>Contractual Services</b>          | <b>-</b>         | <b>-</b>         | <b>100</b>       | <b>-</b>       | <b>100</b>       | <b>-</b>            | <b>0.00%</b>    |
| 13-00-00-55-0500 | Building Improvements                | 29,448           | -                | 407,204          | -              | 158,812          | (248,392)           | -61.00%         |
| 13-00-00-55-8700 | Police Vehicles                      | 195,578          | -                | 154,868          | 198,039        | 134,180          | (20,688)            | -13.36%         |
| 13-00-00-55-8720 | Police Equipment                     | 113,352          | 136,453          | 64,026           | 62,161         | 238,125          | 174,099             | 271.92%         |
| 13-00-00-55-8800 | Fire Dept Vehicle                    | 72,599           | 239,246          | -                | -              | 280,000          | 280,000             | 100.00%         |
| 13-00-00-55-8850 | Fire Dept Equipment                  | 26,000           | 26,760           | 99,540           | 98,796         | 34,800           | (64,740)            | -65.04%         |
| 13-00-00-55-8910 | PW Vehicles                          | -                | 538,638          | 240,000          | 222,802        | 287,605          | 47,605              | 19.84%          |
| 13-00-00-55-8925 | PW Equipment                         | -                | -                | 228,000          | 151,573        | 219,800          | (8,200)             | -3.60%          |
|                  | <b>Capital Outlay</b>                | <b>436,977</b>   | <b>941,097</b>   | <b>1,193,638</b> | <b>733,371</b> | <b>1,353,322</b> | <b>159,684</b>      | <b>13.38%</b>   |
|                  | <b>Expense</b>                       | <b>436,977</b>   | <b>941,097</b>   | <b>1,193,738</b> | <b>733,371</b> | <b>1,353,422</b> | <b>159,684</b>      | <b>13.38%</b>   |
| <b>13</b>        | <b>Capital Equip Replacement Fur</b> | <b>605,133</b>   | <b>158,613</b>   | <b>(434,660)</b> | <b>83,228</b>  | <b>9,103</b>     | <b>443,763</b>      | <b>-102.09%</b> |

# Capital Improvement Fund (CIF)

## BUDGET SNAPSHOT

|                      | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2026<br>PROJECTED | FY 2027<br>BUDGET |
|----------------------|-------------------|-------------------|----------------------|-------------------|
| <b>Revenues</b>      | \$ 1,244,257      | \$ 2,067,531      | \$ 1,739,742         | \$ 2,229,742      |
| <b>Expenditures</b>  | \$ 1,348,578      | \$ 2,043,862      | \$ 1,942,925         | \$ 2,569,125      |
| <b>Fund Balance*</b> | <b>\$ 612,917</b> | <b>\$ 636,586</b> | <b>\$ 409,734</b>    | <b>\$ 70,351</b>  |

\*2026 and 2027 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 2027 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 2027 Budget include:

|  |            |
|--|------------|
| ▪ Village Hall – Replace RTU #2/HVAC Monitoring and Automation | \$ 170,000 |
| ▪ Village Hall – Building Envelope Improvements                | \$ 35,000  |
| ▪ Village Hall – Permeable Paver Construction                  | \$ 431,906 |
| ▪ Fire Station – Bunkroom Updates                              | \$ 148,436 |
| ▪ Public Works Garage – Roof Railing/Interior Draining         | \$ 35,000  |
| ▪ Public Works Garage – Rooftop Solar Panels                   | \$ 39,917  |
| ▪ Police Department – Men’s Locker Room Remodel                | \$ 248,230 |
| ▪ Harlem Avenue Bridge Viaduct                                 | \$ 96,556  |
| ▪ Electric Vehicle Charging Station Installation               | \$ 409,533 |
| ▪ Washington St. Corridor                                      | \$ 160,000 |
| ▪ Heritage Square  | \$ 100,000 |
| ▪ Des Plaines River Trail Project                              | \$ 85,000  |
| ▪ Information Technology Improvements                          | \$ 25,000  |

**Village of River Forest  
Capital Improvement Fund  
Budget Detail by Account  
Fiscal Year 2027 Budget**

| Account Number   | Description                       | 2024 Actual      | 2025 Actual      | 2026 Budget      | 2026 Projected   | 2027 Budget      | Increase (Decrease) | % Inc (Dec)      |
|------------------|-----------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|------------------|
| <b>14</b>        | <b>Capital Improvement Fund</b>   |                  |                  |                  |                  |                  |                     |                  |
| 14-00-00-43-3200 | Metra Daily Parking Fees          | 8,561            | 9,363            | 9,000            | 10,729           | 10,750           | 1,750               | 19.44%           |
| 14-00-00-43-3220 | Parking Lot Permit Fees           | 34,485           | 30,568           | 35,751           | 27,335           | 29,320           | (6,431)             | -17.99%          |
| 14-00-00-43-3550 | Ambulance Fees                    | 849,036          | 806,106          | 800,000          | 676,513          | 726,873          | (73,127)            | -9.14%           |
|                  | <b>Charges for Services</b>       | <b>892,082</b>   | <b>846,037</b>   | <b>844,751</b>   | <b>714,577</b>   | <b>766,943</b>   | <b>(77,808)</b>     | <b>-9.21%</b>    |
| 14-00-00-44-4240 | Automated Traffic Enf Fines       | 253,061          | 283,931          | 270,000          | 352,734          | 540,000          | 270,000             | 100.00%          |
|                  | <b>Fines &amp; Forfeits</b>       | <b>253,061</b>   | <b>283,931</b>   | <b>270,000</b>   | <b>352,734</b>   | <b>540,000</b>   | <b>270,000</b>      | <b>100.00%</b>   |
| 14-00-00-45-5100 | Interest                          | 47,196           | 36,808           | 33,289           | 34,420           | 30,782           | (2,507)             | -7.53%           |
| 14-00-00-45-5200 | Net Change in Fair Value          | 1,692            | 4,815            | -                | -                | -                | -                   | 0.00%            |
|                  | <b>Interest</b>                   | <b>48,888</b>    | <b>41,623</b>    | <b>33,289</b>    | <b>34,420</b>    | <b>30,782</b>    | <b>(2,507)</b>      | <b>-7.53%</b>    |
| 14-00-00-46-6410 | Miscellaneous                     | -                | 48,000           | 6,000            | 12,000           | 12,000           | 6,000               | 100.00%          |
|                  | <b>Miscellaneous</b>              | <b>-</b>         | <b>48,000</b>    | <b>6,000</b>     | <b>12,000</b>    | <b>12,000</b>    | <b>6,000</b>        | <b>100.00%</b>   |
| 14-00-00-46-6527 | DCEC Grant                        | -                | 24,666           | 125,000          | 123,983          | 296,556          | 171,556             | 137.24%          |
| 14-00-00-46-6532 | Grants                            | -                | -                | 788,491          | 226,454          | 257,811          | (530,680)           | -67.30%          |
| 14-00-00-46-7385 | Other Contributions               | 90,000           | -                | -                | 275,574          | 325,650          | 325,650             | 100.00%          |
|                  | <b>Grants &amp; Contributions</b> | <b>90,000</b>    | <b>24,666</b>    | <b>913,491</b>   | <b>626,011</b>   | <b>880,017</b>   | <b>(33,474)</b>     | <b>-3.66%</b>    |
| 14-00-00-47-7001 | Transfer from General Fund        | 270,000          | -                | -                | -                | -                | -                   | 0.00%            |
|                  | <b>Other Financing Sources</b>    | <b>270,000</b>   | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>            | <b>0.00%</b>     |
|                  | <b>Revenue</b>                    | <b>1,554,031</b> | <b>1,244,257</b> | <b>2,067,531</b> | <b>1,739,742</b> | <b>2,229,742</b> | <b>162,211</b>      | <b>7.85%</b>     |
| <b>00</b>        |                                   |                  |                  |                  |                  |                  |                     |                  |
| 14-00-00-53-0370 | Professional Services             | 93,596           | 109,876          | 114,000          | 75,000           | 114,000          | -                   | 0.00%            |
| 14-00-00-53-0380 | Consulting Services               | 8,555            | 24,827           | -                | -                | -                | -                   | 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                     | 227,599          | 178,387          | 180,000          | 163,438          | 163,546          | (16,454)            | -9.14%           |
|                  | <b>Contractual Services</b>       | <b>341,750</b>   | <b>325,090</b>   | <b>306,000</b>   | <b>250,438</b>   | <b>289,546</b>   | <b>(16,454)</b>     | <b>-5.38%</b>    |
| 14-00-00-55-0500 | Building Improvements             | 345,083          | 306,949          | 326,755          | 285,000          | 676,583          | 349,828             | 107.06%          |
| 14-00-00-55-1205 | Streetscape Improvements          | -                | 163,047          | 980,452          | 969,227          | 751,089          | (229,363)           | -23.39%          |
| 14-00-00-55-1210 | Parking Lot Improvements          | 79,777           | -                | -                | 72,000           | 531,906          | 531,906             | 100.00%          |
| 14-00-00-55-1250 | Alley Improvements                | 555,744          | -                | -                | -                | -                | -                   | 0.00%            |
| 14-00-00-55-8610 | Furniture & Equipment             | 40,438           | -                | -                | -                | -                | -                   | 0.00%            |
| 14-00-00-55-8620 | Information Technology Equipme    | 219,686          | 260,381          | 138,395          | 74,000           | 25,000           | (113,395)           | -81.94%          |
|                  | <b>Capital Outlay</b>             | <b>1,240,728</b> | <b>730,377</b>   | <b>1,445,602</b> | <b>1,400,227</b> | <b>1,984,578</b> | <b>538,976</b>      | <b>37.28%</b>    |
| 14-00-00-57-5005 | Transfer To Debt Service          | 293,851          | 293,111          | 292,260          | 292,260          | 295,001          | 2,741               | 0.94%            |
|                  | <b>Other Financing Uses</b>       | <b>293,851</b>   | <b>293,111</b>   | <b>292,260</b>   | <b>292,260</b>   | <b>295,001</b>   | <b>2,741</b>        | <b>0.94%</b>     |
|                  | <b>Expense</b>                    | <b>1,876,329</b> | <b>1,348,578</b> | <b>2,043,862</b> | <b>1,942,925</b> | <b>2,569,125</b> | <b>525,263</b>      | <b>25.70%</b>    |
| <b>14</b>        | <b>Capital Improvement Fund</b>   | <b>(322,298)</b> | <b>(104,321)</b> | <b>23,669</b>    | <b>(203,183)</b> | <b>(339,383)</b> | <b>(363,052)</b>    | <b>-1533.87%</b> |

# TIF - Madison Street

## BUDGET SNAPSHOT

|               | <b>FY 2025<br/>ACTUAL</b> | <b>FY 2026<br/>BUDGET</b> | <b>FY 2026<br/>PROJECTED</b> | <b>FY 2027<br/>BUDGET</b> |
|---------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Revenues      | \$ 1,255,365              | \$939,479                 | \$ 926,536                   | \$ 933,811                |
| Expenditures  | \$ 115,178                | \$377,950                 | \$ 188,139                   | \$ 467,125                |
| Fund Balance* | <b>\$2,676,214</b>        | <b>\$3,237,734</b>        | <b>\$3,414,611</b>           | <b>\$3,881,297</b>        |

\*FY 2026 and 2027 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 2027 Budget. Also, debt service interest payments on the interfund loan are also included in the FY 2027 Budget.

**Village of River Forest  
TIF-Madison Street  
Budget Detail by Account  
Fiscal Year 2027 Budget**

| Account Number   | Description                       | 2024 Actual    | 2025 Actual      | 2026 Budget    | 2026 Projected | 2027 Budget    | Increase (Decrease) | % Inc (Dec)    |
|------------------|-----------------------------------|----------------|------------------|----------------|----------------|----------------|---------------------|----------------|
| <b>31</b>        | <b>TIF-Madison Street</b>         |                |                  |                |                |                |                     |                |
| 31-00-00-41-1000 | Property Taxes-Prior Years        | 267,571        | 534,917          | 422,734        | 394,821        | 406,717        | (16,017)            | -3.79%         |
| 31-00-00-41-1021 | Property Taxes-Current Year       | 283,216        | 411,773          | 431,188        | 431,188        | 414,851        | (16,337)            | -3.79%         |
|                  | <b>Property Taxes</b>             | <b>550,787</b> | <b>946,690</b>   | <b>853,922</b> | <b>826,009</b> | <b>821,568</b> | <b>(32,354)</b>     | <b>-3.79%</b>  |
| 31-00-00-45-5100 | Interest                          | 82,198         | 93,675           | 85,557         | 100,527        | 112,243        | 26,686              | 31.19%         |
|                  | <b>Interest</b>                   | <b>82,198</b>  | <b>93,675</b>    | <b>85,557</b>  | <b>100,527</b> | <b>112,243</b> | <b>26,686</b>       | <b>31.19%</b>  |
| 31-00-00-46-6532 | Grants                            | 99,679         | 215,000          | -              | -              | -              | -                   | 0.00%          |
|                  | <b>Grants &amp; Contributions</b> | <b>99,679</b>  | <b>215,000</b>   | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>            | <b>0.00%</b>   |
|                  | <b>Revenue</b>                    | <b>732,664</b> | <b>1,255,365</b> | <b>939,479</b> | <b>926,536</b> | <b>933,811</b> | <b>(5,668)</b>      | <b>-0.60%</b>  |
| 31-00-00-53-0100 | Electricity & Natural Gas         | 1,974          | 2,021            | 1,700          | 2,000          | 2,000          | 300                 | 17.65%         |
| 31-00-00-53-0300 | Audit Services                    | 515            | 530              | 545            | 545            | 560            | 15                  | 2.75%          |
| 31-00-00-53-0380 | Consulting Services               | 20,469         | 16,909           | 51,015         | 75,000         | 51,000         | (15)                | -0.03%         |
| 31-00-00-53-0425 | Village Attorney                  | 1,234          | 1,034            | 10,000         | 15,000         | 30,000         | 20,000              | 200.00%        |
| 31-00-00-53-3600 | Maintenance of Buildings          | 3,468          | 2,382            | 5,000          | 3,008          | 2,500          | (2,500)             | -50.00%        |
| 31-00-00-53-4350 | Printing                          | -              | -                | -              | 15,000         | 10,000         | 10,000              | 100.00%        |
| 31-00-00-53-5300 | Advertising/Legal Notice          | 4,188          | 9,316            | 500            | -              | 1,000          | 500                 | 100.00%        |
|                  | <b>Contractual Services</b>       | <b>31,848</b>  | <b>32,192</b>    | <b>68,760</b>  | <b>110,553</b> | <b>97,060</b>  | <b>28,300</b>       | <b>41.16%</b>  |
| 31-00-00-55-4300 | Other Improvements                | 349,587        | 11,403           | 253,000        | 6,000          | 313,875        | 60,875              | 24.06%         |
|                  | <b>Capital Outlay</b>             | <b>349,587</b> | <b>11,403</b>    | <b>253,000</b> | <b>6,000</b>   | <b>313,875</b> | <b>60,875</b>       | <b>24.06%</b>  |
| 31-00-00-56-0081 | Interest on Interfund Loan        | 96,647         | 71,583           | 56,190         | 71,586         | 56,190         | -                   | 0.00%          |
|                  | <b>Debt Service</b>               | <b>96,647</b>  | <b>71,583</b>    | <b>56,190</b>  | <b>71,586</b>  | <b>56,190</b>  | <b>-</b>            | <b>0.00%</b>   |
| <b>00</b>        | <b>Expense</b>                    | <b>478,082</b> | <b>115,178</b>   | <b>377,950</b> | <b>188,139</b> | <b>467,125</b> | <b>89,175</b>       | <b>23.59%</b>  |
| <b>31</b>        | <b>TIF-Madison Street</b>         | <b>254,582</b> | <b>1,140,187</b> | <b>561,529</b> | <b>738,397</b> | <b>466,686</b> | <b>(94,843)</b>     | <b>-16.89%</b> |

# TIF - North Avenue

## BUDGET SNAPSHOT

|               | <b>FY 2025<br/>ACTUAL</b> | <b>FY 2026<br/>BUDGET</b> | <b>FY 2026<br/>PROJECTED</b> | <b>FY 2027<br/>BUDGET</b> |
|---------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Revenues      | \$ 1,030,085              | \$ 791,307                | \$ 963,084                   | \$ 831,252                |
| Expenditures  | \$ 51,698                 | \$ 476,885                | \$ 65,545                    | \$ 302,435                |
| Fund Balance* | <b>\$ 1,680,488</b>       | <b>\$ 1,994,910</b>       | <b>\$ 2,578,027</b>          | <b>\$ 3,106,844</b>       |

\*FY 2026 and 2027 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. Property tax revenue collections began in FY 2022. 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 2027 Budget.

**Village of River Forest  
TIF-North Avenue  
Budget Detail by Account  
Fiscal Year 2027 Budget**

| Account Number   | Description                 | 2024<br>Actual | 2025<br>Actual   | 2026<br>Budget | 2026<br>Projected | 2027<br>Budget | Increase<br>(Decrease) | % Inc<br>(Dec) |
|------------------|-----------------------------|----------------|------------------|----------------|-------------------|----------------|------------------------|----------------|
| <b>32</b>        | <b>TIF-North Avenue</b>     |                |                  |                |                   |                |                        |                |
| <b>00</b>        |                             |                |                  |                |                   |                |                        |                |
| 32-00-00-41-1000 | Property Taxes-Prior Years  | 150,853        | 600,694          | 368,914        | 475,477           | 378,305        | 9,391                  | 2.55%          |
| 32-00-00-41-1021 | Property Taxes-Current Year | 116,275        | 381,272          | 376,293        | 432,363           | 385,871        | 9,578                  | 2.55%          |
|                  | <b>Property Taxes</b>       | <b>267,128</b> | <b>981,966</b>   | <b>745,207</b> | <b>907,840</b>    | <b>764,176</b> | <b>18,969</b>          | <b>2.55%</b>   |
| 32-00-00-45-5100 | Interest                    | 37,922         | 48,119           | 46,100         | 55,244            | 67,076         | 20,976                 | 45.50%         |
|                  | <b>Interest</b>             | <b>37,922</b>  | <b>48,119</b>    | <b>46,100</b>  | <b>55,244</b>     | <b>67,076</b>  | <b>20,976</b>          | <b>45.50%</b>  |
|                  | <b>Revenue</b>              | <b>305,050</b> | <b>1,030,085</b> | <b>791,307</b> | <b>963,084</b>    | <b>831,252</b> | <b>39,945</b>          | <b>5.05%</b>   |
| 32-00-00-53-0300 | Audit Services              | 515            | 530              | 545            | 545               | 560            | 15                     | 2.75%          |
| 32-00-00-53-0380 | Consulting Services         | 14,399         | 5,151            | 21,015         | -                 | 26,000         | 4,985                  | 23.72%         |
| 32-00-00-53-0425 | Village Attorney            | -              | 118              | 2,500          | -                 | 2,500          | -                      | 0.00%          |
| 32-00-00-53-4350 | Printing                    | -              | -                | -              | -                 | 5,000          | 5,000                  | 100.00%        |
| 32-00-00-53-5300 | Advertising/Legal           | 325            | 325              | 325            | -                 | 1,000          | 675                    | 207.69%        |
|                  | <b>Contractual Services</b> | <b>15,239</b>  | <b>6,124</b>     | <b>24,385</b>  | <b>545</b>        | <b>35,060</b>  | <b>10,675</b>          | <b>43.78%</b>  |
| 32-00-00-55-4300 | Other Improvements          | 139,787        | 45,574           | 452,500        | 65,000            | 267,375        | (185,125)              | -40.91%        |
|                  | <b>Capital Outlay</b>       | <b>139,787</b> | <b>45,574</b>    | <b>452,500</b> | <b>65,000</b>     | <b>267,375</b> | <b>(185,125)</b>       | <b>-40.91%</b> |
|                  | <b>Expense</b>              | <b>155,026</b> | <b>51,698</b>    | <b>476,885</b> | <b>65,545</b>     | <b>302,435</b> | <b>(174,450)</b>       | <b>-36.58%</b> |
| <b>32</b>        | <b>TIF - North Avenue</b>   | <b>150,024</b> | <b>978,387</b>   | <b>314,422</b> | <b>897,539</b>    | <b>528,817</b> | <b>214,395</b>         | <b>68.19%</b>  |

# Infrastructure Improvement Bond Fund

## BUDGET SNAPSHOT

|               | <b>FY 2025<br/>ACTUAL</b> | <b>FY 2026<br/>BUDGET</b> | <b>FY 2026<br/>PROJECTED</b> | <b>FY 2027<br/>BUDGET</b> |
|---------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Revenues      | \$28,010                  | \$10,000                  | \$611,680                    | \$3,946                   |
| Expenditures  | \$297,106                 | \$300,000                 | \$293,883                    | \$300,000                 |
| Fund Balance* | <b>\$369,162</b>          | <b>\$79,162</b>           | <b>\$686,959</b>             | <b>\$390,905</b>          |

\*FY 2026 and 2027 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 2026. In the past, these proceeds have been used to fund street improvements.

## BUDGET ANALYSIS

The FY 2027 Budget includes \$300,000 to help fund street improvements, sidewalk maintenance, and other capital infrastructure projects.

**Village of River Forest  
Infrastructure Imp Bond Fund  
Budget Detail by Account  
Fiscal Year 2027 Budget**

| Account Number   | Description                         | 2024<br>Actual | 2025<br>Actual   | 2026<br>Budget   | 2026<br>Projected | 2027<br>Budget   | Increase<br>(Decrease) | % Inc<br>(Dec) |
|------------------|-------------------------------------|----------------|------------------|------------------|-------------------|------------------|------------------------|----------------|
| <b>35</b>        | <b>Infrastructure Imp Bond Fund</b> |                |                  |                  |                   |                  |                        |                |
| <b>00</b>        |                                     |                |                  |                  |                   |                  |                        |                |
| 35-00-00-45-5100 | Interest                            | 11,342         | 28,010           | 10,000           | 11,680            | 3,946            | (6,054)                | -60.54%        |
|                  | <b>Interest</b>                     | <b>11,342</b>  | <b>28,010</b>    | <b>10,000</b>    | <b>11,680</b>     | <b>3,946</b>     | <b>(6,054)</b>         | <b>-60.54%</b> |
| 35-00-00-48-7090 | Bond Proceeds                       | 600,000        | -                | -                | 600,000           | -                | -                      | 0.00%          |
|                  | <b>Other Financing Sources</b>      | <b>600,000</b> | <b>-</b>         | <b>-</b>         | <b>600,000</b>    | <b>-</b>         | <b>-</b>               | <b>0.00%</b>   |
|                  | <b>Revenue</b>                      | <b>611,342</b> | <b>28,010</b>    | <b>10,000</b>    | <b>611,680</b>    | <b>3,946</b>     | <b>(6,054)</b>         | <b>-60.54%</b> |
| 35-00-00-53-0420 | Legal Services                      | 6,584          | -                | -                | 7,314             | -                | -                      | 0.00%          |
| 35-00-00-53-3610 | Maintenance Sidewalks               | -              | 35,000           | 135,000          | 134,991           | 135,000          | -                      | 0.00%          |
|                  | <b>Contractual Services</b>         | <b>6,584</b>   | <b>35,000</b>    | <b>135,000</b>   | <b>142,305</b>    | <b>135,000</b>   | <b>-</b>               | <b>0.00%</b>   |
| 35-00-00-55-9100 | Street Improvements                 | 294,536        | 262,106          | 165,000          | 151,578           | 165,000          | -                      | 0.00%          |
|                  | <b>Capital Outlay</b>               | <b>294,536</b> | <b>262,106</b>   | <b>165,000</b>   | <b>151,578</b>    | <b>165,000</b>   | <b>-</b>               | <b>0.00%</b>   |
|                  | <b>Expense</b>                      | <b>301,120</b> | <b>297,106</b>   | <b>300,000</b>   | <b>293,883</b>    | <b>300,000</b>   | <b>-</b>               | <b>0.00%</b>   |
| <b>35</b>        | <b>Infrastructure Imp Bond Fund</b> | <b>310,222</b> | <b>(269,096)</b> | <b>(290,000)</b> | <b>317,797</b>    | <b>(296,054)</b> | <b>(6,054)</b>         | <b>2.09%</b>   |

# 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 2025<br>ACTUAL  | FY 2026<br>BUDGET  | FY 2026<br>PROJECTED | FY 2027<br>BUDGET  |
|----------------------|--------------------|--------------------|----------------------|--------------------|
| Personal Services    | \$948,311          | \$991,697          | \$1,002,807          | \$1,078,980        |
| Employee Benefits    | \$359,836          | \$361,415          | \$334,320            | \$386,576          |
| Contractual Services | \$638,402          | \$648,189          | \$715,382            | \$703,617          |
| Commodities          | \$1,916,407        | \$2,144,774        | \$2,000,518          | \$2,204,508        |
| Capital Outlay       | \$483,962          | \$1,257,500        | \$1,157,812          | \$2,267,229        |
| Depreciation         | \$364,670          | \$375,000          | \$375,000            | \$375,000          |
| Debt Service         | \$248,010          | \$1,019,437        | \$1,019,437          | \$1,020,396        |
| Transfers            | \$0                | \$117,226          | \$117,226            | \$97,722           |
| <b>Total</b>         | <b>\$4,959,598</b> | <b>\$6,915,238</b> | <b>\$6,722,502</b>   | <b>\$8,134,028</b> |

## 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 2027 Budget:

Water from Chicago: Chicago's water rate, in conjunction with a slight increase in consumption and an anticipated 1.85% rate increase on June 1<sup>st</sup>, results in an estimate of \$2,126,176 for the cost of water in FY 2027.

Water System Maintenance: The budget increases over previous levels of funding for contractual water main break repairs due to the increased number of repairs being performed.

Hydrant and Valve Maintenance: The budget includes \$20,000 for hydrant and valve replacement.

Stormwater Improvements: The budget includes \$50,000 for stormwater design work based on recommendations of the Stormwater Master Plan to be undertaken as part of appropriate capital projects as they arise.

Sewer Lateral Repair/Basement Protection Programs: The budget reflects an allocation of \$45,000 for the Sewer Lateral Repair program, and \$45,500 for the Basement Protection Program.

**VILLAGE OF RIVER FOREST, ILLINOIS  
WATER AND SEWER OVERVIEW  
FISCAL YEAR 2027 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 within the Village. This work will be required to be completed by 2046. The budget reflects an allocation of \$200,000 for the existing Lead Service Line Replacement subsidy program and \$230,000 for completing the Village's lead inventory and maintaining eligibility with the IEPA loan 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. Staff is expected to complete an inventory of existing service line materials in FY27.

Sewer System Improvements: The Budget includes \$160,000 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 March 1, 2026.

| Measure  | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026* |
|--|---------|---------|---------|---------|----------|
| <b>Water Pumped from Chicago (million gallons)</b> | 419     | 404     | 407     | 393     | 367      |
| <b>Water Pumped to Residents (million gallons)</b> | 430     | 418     | 435     | 425     | 390      |
| <b>Actual Annual High (million gallons)</b>        | 2.15    | 2.18    | 2.14    | 2.39    | 1.99     |
| <b>Actual Annual Low (million gallons)</b>         | 0.66    | 0.62    | 0.71    | 0.68    | 0.72     |
| <b>Average Daily Average (million gallons)</b>     | 1.18    | 1.15    | 1.19    | 1.16    | 1.25     |
| <b>Meters Installed</b>                            | 46      | 58      | 55      | 106     | 195      |
| <b>Service Calls</b>                               | 3,239   | 2,816   | 2,914   | 3,261   | 3,061    |
| <b>Water Main Breaks</b>                           | 6       | 3       | 8       | 7       | 7        |
| <b>Service Line Breaks</b>                         | 3       | 4       | 4       | 2       | 2        |
| <b>Exercised Valves</b>                            | 512     | 44      | 107     | 139     | 115      |
| <b>Julie Locates</b>                               | 1,986   | 1,728   | 1,459   | 1,510   | 1,395    |

**Village of River Forest  
Water & Sewer Revenues  
Budget Detail by Account  
Fiscal Year 2027 Budget**

| Account Number   | Description                       | 2024<br>Actual   | 2025<br>Actual   | 2026<br>Budget   | 2026<br>Projected | 2027<br>Budget   | Increase<br>(Decrease) | % Inc<br>(Dec) |
|------------------|-----------------------------------|------------------|------------------|------------------|-------------------|------------------|------------------------|----------------|
| <b>02</b>        | <b>Water &amp; Sewer Fund</b>     |                  |                  |                  |                   |                  |                        |                |
| 02-00-00-42-2360 | Permit Fees                       | 30,650           | 21,850           | 29,055           | 19,667            | 34,056           | 5,001                  | 17.21%         |
|                  | <b>Licenses &amp; Permits</b>     | <b>30,650</b>    | <b>21,850</b>    | <b>29,055</b>    | <b>19,667</b>     | <b>34,056</b>    | <b>5,001</b>           | <b>17.21%</b>  |
| 02-00-00-43-3100 | Water Sales                       | 3,522,925        | 3,539,383        | 3,615,981        | 3,505,044         | 3,537,042        | (78,939)               | -2.18%         |
| 02-00-00-43-3150 | Sewer Sales                       | 2,111,998        | 2,090,803        | 2,172,804        | 2,034,309         | 2,164,665        | (8,139)                | -0.37%         |
| 02-00-00-43-3160 | Water Penalties                   | 34,978           | 32,230           | 33,000           | 38,431            | 35,000           | 2,000                  | 6.06%          |
| 02-00-00-43-3515 | NSF Fees                          | 700              | 550              | 200              | 1,000             | 500              | 300                    | 150.00%        |
|                  | <b>Charges for Services</b>       | <b>5,670,601</b> | <b>5,662,966</b> | <b>5,821,985</b> | <b>5,578,784</b>  | <b>5,737,207</b> | <b>(84,778)</b>        | <b>-1.46%</b>  |
| 02-00-00-45-5100 | Interest                          | 145,878          | 163,733          | 116,256          | 143,215           | 106,237          | (10,019)               | -8.62%         |
| 02-00-00-45-5200 | Net Change in Fair Value          | 8,423            | (2,669)          | -                | -                 | -                | -                      | 0.00%          |
|                  | <b>Interest</b>                   | <b>154,301</b>   | <b>161,064</b>   | <b>116,256</b>   | <b>143,215</b>    | <b>106,237</b>   | <b>(10,019)</b>        | <b>-8.62%</b>  |
| 02-00-00-46-6410 | Miscellaneous                     | 571              | 2,234            | 5,000            | 350               | 5,000            | -                      | 0.00%          |
| 02-00-00-46-6417 | IRMA Reimbursements               | -                | -                | 2,000            | -                 | 2,000            | -                      | 0.00%          |
| 02-00-00-46-6580 | Sale of Meters                    | 12,529           | 12,093           | 10,000           | 15,000            | 10,000           | -                      | 0.00%          |
| 02-00-00-46-8001 | IRMA Excess                       | 1,121            | 632              | -                | -                 | -                | -                      | 0.00%          |
|                  | <b>Miscellaneous</b>              | <b>14,221</b>    | <b>14,959</b>    | <b>17,000</b>    | <b>15,350</b>     | <b>17,000</b>    | <b>-</b>               | <b>0.00%</b>   |
| 02-00-00-46-6532 | Grants                            | -                | -                | 750,000          | 1,387,800         | 1,150,000        | 400,000                | 53.33%         |
|                  | <b>Grants &amp; Contributions</b> | <b>-</b>         | <b>-</b>         | <b>750,000</b>   | <b>1,387,800</b>  | <b>1,150,000</b> | <b>400,000</b>         | <b>100.00%</b> |
| 02-00-00-48-8000 | Sale of Property                  | -                | (7,053)          | -                | -                 | -                | -                      | 0.00%          |
|                  | <b>Other Financing Uses</b>       | <b>-</b>         | <b>(7,053)</b>   | <b>-</b>         | <b>-</b>          | <b>-</b>         | <b>-</b>               | <b>0.00%</b>   |
|                  | <b>Revenue</b>                    | <b>5,869,773</b> | <b>5,853,786</b> | <b>6,734,296</b> | <b>7,144,816</b>  | <b>7,044,500</b> | <b>310,204</b>         | <b>4.61%</b>   |

**Village of River Forest  
Water & Sewer Expenditures  
Budget Detail by Account  
Fiscal Year 2027 Budget**

| Account Number   | Description                     | 2024 Actual      | 2025 Actual      | 2026 Budget      | 2026 Projected   | 2027 Budget      | Increase (Decrease) | % Inc (Dec)  |
|------------------|---------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|--------------|
| <b>60</b>        | <b>Public Works</b>             |                  |                  |                  |                  |                  |                     |              |
| 02-60-06-51-0200 | Salaries Regular                | 768,362          | 922,378          | 964,397          | 981,616          | 1,045,680        | 81,283              | 8.43%        |
| 02-60-06-51-1500 | Specialists Pay                 | 2,600            | 2,000            | 3,000            | 2,400            | 3,000            | -                   | 0.00%        |
| 02-60-06-51-1700 | Overtime                        | 7,498            | 6,305            | 12,000           | 6,491            | 12,000           | -                   | 0.00%        |
| 02-60-06-51-1950 | Insurance Refusal Reimb         | 150              | 300              | 300              | 300              | 300              | -                   | 0.00%        |
| 02-60-06-51-3000 | Part-Time Salaries              | -                | 17,328           | 12,000           | 12,000           | 18,000           | 6,000               | 50.00%       |
|                  | <b>Personal Services</b>        | <b>778,610</b>   | <b>948,311</b>   | <b>991,697</b>   | <b>1,002,807</b> | <b>1,078,980</b> | <b>87,283</b>       | <b>8.80%</b> |
| 02-60-06-52-0100 | ICMA Retirement                 | -                | -                | 1,000            | 563              | 1,000            | -                   | 0.00%        |
| 02-60-06-52-0320 | FICA                            | 46,335           | 56,937           | 61,011           | 6,082            | 66,480           | 5,469               | 8.96%        |
| 02-60-06-52-0325 | Medicare                        | 10,924           | 13,440           | 14,436           | 14,384           | 15,705           | 1,269               | 8.79%        |
| 02-60-06-52-0330 | IMRF                            | -                | -                | 72,681           | 69,287           | 79,012           | 6,331               | 8.71%        |
| 02-60-06-52-0375 | Fringe Benefits                 | 2,970            | 5,228            | 5,808            | 6,168            | 5,808            | -                   | 0.00%        |
| 02-60-06-52-0381 | IMRF Pensio Expense             | (35,520)         | 92,097           | -                | -                | -                | -                   | 0.00%        |
| 02-60-06-52-0400 | Health Insurance                | 156,696          | 166,854          | 185,618          | 197,861          | 186,236          | 618                 | 0.33%        |
| 02-60-06-52-0420 | Health Insurance - Retirees     | 3,239            | 3,314            | 3,440            | 2,573            | 2,100            | (1,340)             | -38.93%      |
| 02-60-06-52-0421 | Other Post Employment Benefits  | (1,865)          | 6,168            | -                | -                | -                | -                   | 0.00%        |
| 02-60-06-52-0425 | Life Insurance                  | 465              | 308              | 445              | 890              | 445              | -                   | 0.00%        |
| 02-60-06-52-0430 | VEBA Contributions              | 17,215           | 15,490           | 16,976           | 36,512           | 29,790           | 12,814              | 75.48%       |
|                  | <b>Benefits</b>                 | <b>200,459</b>   | <b>359,836</b>   | <b>361,415</b>   | <b>334,320</b>   | <b>386,576</b>   | <b>25,161</b>       | <b>6.96%</b> |
| 02-60-06-53-0100 | Electricity                     | 47,886           | 50,969           | 58,000           | 54,083           | 58,000           | -                   | 0.00%        |
| 02-60-06-53-0200 | Communications                  | 4,999            | 5,299            | 5,768            | 4,727            | 5,942            | 174                 | 3.02%        |
| 02-60-06-53-0300 | Auditing                        | 10,094           | 10,396           | 10,407           | 10,282           | 11,038           | 631                 | 6.06%        |
| 02-60-06-53-0380 | Consulting Services             | 63,687           | 459              | 1,540            | 20,425           | 2,000            | 460                 | 29.87%       |
| 02-60-06-53-0410 | IT Support                      | 131,192          | 160,089          | 149,735          | 146,668          | 150,749          | 1,014               | 0.68%        |
| 02-60-06-53-1300 | Inspections                     | -                | -                | 1,500            | 1,500            | 1,500            | -                   | 0.00%        |
| 02-60-06-53-1310 | JULIE Participation             | 1,504            | 1,219            | 1,750            | 1,634            | 1,750            | -                   | 0.00%        |
| 02-60-06-53-2100 | Bank Fees                       | 47,506           | 51,228           | 27,937           | 42,101           | 44,206           | 16,269              | 58.23%       |
| 02-60-06-53-2200 | Liability Insurance             | 58,793           | 67,425           | 72,320           | 68,986           | 82,729           | 10,409              | 14.39%       |
| 02-60-06-53-2250 | IRMA Deductible                 | 11,038           | 43,307           | 9,500            | 10,000           | 9,500            | -                   | 0.00%        |
| 02-60-06-53-3050 | Water System Maintenance        | 142,746          | 123,410          | 128,000          | 150,000          | 144,000          | 16,000              | 12.50%       |
| 02-60-06-53-3055 | Hydrant Maintenance             | 8,570            | 13,684           | 20,000           | 20,000           | 20,000           | -                   | 0.00%        |
| 02-60-06-53-3200 | Maintenance of Vehicles         | 10,788           | 4,425            | 10,000           | 35,058           | 12,000           | 2,000               | 20.00%       |
| 02-60-06-53-3300 | Maint of Office Equipment       | 1,132            | 2,366            | 1,102            | 3,100            | -                | (1,102)             | -100.00%     |
| 02-60-06-53-3600 | Maintenance of Buildings        | 9,542            | 17,077           | 16,930           | 18,569           | 19,000           | 2,070               | 12.23%       |
| 02-60-06-53-3620 | Maintenance of Streets          | -                | 47,490           | 55,000           | 54,088           | 60,000           | 5,000               | 9.09%        |
| 02-60-06-53-3640 | Sewer/Catch Basin Repair        | 42,426           | 7,621            | 40,000           | 40,000           | 40,000           | -                   | 0.00%        |
| 02-60-06-53-4100 | Training                        | 3,875            | -                | 1,150            | -                | 1,150            | -                   | 0.00%        |
| 02-60-06-53-4250 | Travel & Meeting                | 2,073            | 2,657            | 4,320            | 4,215            | 6,920            | 2,600               | 60.19%       |
| 02-60-06-53-4300 | Dues & Subscriptions            | 1,078            | 889              | 1,320            | 1,320            | 1,223            | (97)                | -7.35%       |
| 02-60-06-53-4350 | Printing                        | 2,278            | 2,783            | 2,200            | 2,100            | 2,200            | -                   | 0.00%        |
| 02-60-06-53-4400 | Medical & Screening             | -                | -                | 700              | -                | 700              | -                   | 0.00%        |
| 02-60-06-53-4480 | Water Testing                   | 8,605            | 4,855            | 9,010            | 9,010            | 9,010            | -                   | 0.00%        |
| 02-60-06-53-5300 | Advertising/Legal Notice        | 476              | -                | -                | -                | -                | -                   | 0.00%        |
| 02-60-06-53-5350 | Dumping Fees                    | 18,074           | 12,505           | 20,000           | 17,516           | 20,000           | -                   | 0.00%        |
| 02-60-06-53-5400 | Damage Claims                   | -                | 8,249            | -                | -                | -                | -                   | 0.00%        |
|                  | <b>Contractual Services</b>     | <b>628,362</b>   | <b>638,402</b>   | <b>648,189</b>   | <b>715,382</b>   | <b>703,617</b>   | <b>55,428</b>       | <b>8.55%</b> |
| 02-60-06-54-0100 | Office Supplies                 | 843              | -                | -                | -                | -                | -                   | 0.00%        |
| 02-60-06-54-0200 | Gas & Oil                       | 14,047           | 16,405           | 15,095           | 13,511           | 13,241           | (1,854)             | -12.28%      |
| 02-60-06-54-0310 | Uniforms                        | 1,215            | 1,924            | 2,125            | 2,125            | 2,688            | 563                 | 26.49%       |
| 02-60-06-54-0500 | Vehicle Parts                   | 9,086            | 6,167            | 10,000           | 10,000           | 10,000           | -                   | 0.00%        |
| 02-60-06-54-0600 | Operating Supplies              | 26,391           | 47,586           | 41,000           | 40,080           | 42,000           | 1,000               | 2.44%        |
| 02-60-06-54-1300 | Postage                         | 7,993            | 10,033           | 10,300           | 10,100           | 10,403           | 103                 | 1.00%        |
| 02-60-06-54-2200 | Water from Chicago              | 1,810,345        | 1,834,292        | 2,066,254        | 1,924,702        | 2,126,176        | 59,922              | 2.90%        |
|                  | <b>Materials &amp; Supplies</b> | <b>1,869,920</b> | <b>1,916,407</b> | <b>2,144,774</b> | <b>2,000,518</b> | <b>2,204,508</b> | <b>59,734</b>       | <b>2.79%</b> |
| 02-60-06-53-3631 | Lead Service Line Program       | 124,145          | 186,962          | 230,000          | 253,905          | 430,000          | 200,000             | 86.96%       |
| 02-60-06-53-3630 | Overhead Sewer Program          | 16,000           | 8,000            | 45,500           | 12,000           | 45,500           | -                   | 0.00%        |
| 02-60-06-55-0500 | Building Improvements           | -                | -                | 20,000           | 19,900           | 10,000           | (10,000)            | -50.00%      |
| 02-60-06-55-1150 | Sewer System Improvements       | 161,579          | 162,636          | 310,000          | 180,514          | 255,000          | (55,000)            | -17.74%      |
| 02-60-06-55-1300 | Water System Improvements       | 1,609            | 34,030           | 545,000          | 554,716          | 1,357,729        | 812,729             | 149.12%      |
| 02-60-06-55-1400 | Meter Replacement Program       | 9,823            | 22,334           | 37,000           | 66,777           | 99,000           | 62,000              | 167.57%      |

**Village of River Forest  
Water & Sewer Expenditures  
Budget Detail by Account  
Fiscal Year 2027 Budget**

| Account Number   | Description                   | 2024<br>Actual   | 2025<br>Actual   | 2026<br>Budget   | 2026<br>Projected | 2027<br>Budget     | Increase<br>(Decrease) | % Inc<br>(Dec) |
|------------------|-------------------------------|------------------|------------------|------------------|-------------------|--------------------|------------------------|----------------|
| 02-60-06-55-9100 | Street Improvements           | 70,000           | 70,000           | 70,000           | 70,000            | 70,000             | -                      | 0.00%          |
|                  | <b>Capital Outlay</b>         | <b>383,156</b>   | <b>483,962</b>   | <b>1,257,500</b> | <b>1,157,812</b>  | <b>2,267,229</b>   | <b>1,009,729</b>       | <b>80.30%</b>  |
| 02-60-06-55-0010 | Depreciation Expense          | 388,893          | 364,670          | 375,000          | 375,000           | 375,000            | -                      | 0.00%          |
|                  | <b>Depreciation</b>           | <b>388,893</b>   | <b>364,670</b>   | <b>375,000</b>   | <b>375,000</b>    | <b>375,000</b>     | <b>-</b>               | <b>0.00%</b>   |
| 02-60-06-56-0104 | IEPA Loan Principal           | -                | -                | 724,158          | 724,158           | 740,250            | 16,092                 | 2.22%          |
| 02-60-06-56-0105 | IEPA Loan Interest            | 217,903          | 202,365          | 192,988          | 192,988           | 176,896            | (16,092)               | -8.34%         |
| 02-60-06-56-0106 | Series 2022 Principal         | -                | -                | 54,445           | 54,445            | 57,037             | 2,592                  | 4.76%          |
| 02-60-06-56-0107 | Series 2022 Interest          | 47,217           | 45,645           | 47,846           | 47,846            | 46,213             | (1,633)                | -3.41%         |
|                  | <b>Debt Service</b>           | <b>265,120</b>   | <b>248,010</b>   | <b>1,019,437</b> | <b>1,019,437</b>  | <b>1,020,396</b>   | <b>959</b>             | <b>0.09%</b>   |
| 02-60-06-57-5013 | Transfer to CERF              | -                | -                | 117,226          | 117,226           | 97,722             | (19,504)               | -16.64%        |
|                  | <b>Other Financing Uses</b>   | <b>-</b>         | <b>-</b>         | <b>117,226</b>   | <b>117,226</b>    | <b>97,722</b>      | <b>(19,504)</b>        | <b>-16.64%</b> |
|                  | <b>Expense</b>                | <b>4,514,520</b> | <b>4,959,598</b> | <b>6,915,238</b> | <b>6,722,502</b>  | <b>8,134,028</b>   | <b>1,218,790</b>       | <b>17.62%</b>  |
| <b>02</b>        | <b>Water &amp; Sewer Fund</b> | <b>1,355,253</b> | <b>894,188</b>   | <b>(180,942)</b> | <b>422,314</b>    | <b>(1,089,528)</b> | <b>(908,586)</b>       | <b>502.14%</b> |

# 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<br>Year | Tax Levy            |                   |                     | Interest Due On |                   |       |                   |
|----------------|---------------------|-------------------|---------------------|-----------------|-------------------|-------|-------------------|
|                | Principal           | Interest          | Totals              | Jun 3           | Amount            | Dec 3 | Amount            |
| 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>\$ 8,188,366</u> | <u>\$ 983,092</u> | <u>\$ 9,171,458</u> |                 | <u>\$ 514,042</u> |       | <u>\$ 469,050</u> |

# Debt Service Schedule

## 2022A General Obligation Debt Certificates

|                         |                  |
|-------------------------|------------------|
| Date of Issue           | March 22, 2022   |
| Date of Maturity        | December 1, 2041 |
| Authorized Issue        | \$4,000,000      |
| Interest Rates          | 3-4.00%          |
| Interest Dates          | December 1       |
| Principal Maturity Date | December 1       |
| Purpose                 | AMI Project      |

### CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

| Fiscal<br>Year | June 1           |                 | December 1       |                 |
|----------------|------------------|-----------------|------------------|-----------------|
|                | <u>Principal</u> | <u>Interest</u> | <u>Principal</u> | <u>Interest</u> |
| <u>Due</u>     |                  |                 |                  |                 |
| 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        |
|                | \$ -             | \$ 221,304      | \$ 1,199,074     | \$ 221,304      |

# 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 2025<br>ACTUAL    | FY 2026<br>BUDGET    | FY 2026<br>PROJECTED | FY 2027<br>BUDGET    |
|---------------|----------------------|----------------------|----------------------|----------------------|
| Revenues      | \$ 5,012,201         | \$ 4,929,227         | \$ 7,449,273         | \$ 4,992,385         |
| Expenditures  | \$ 2,843,440         | \$ 3,007,995         | \$ 3,665,306         | \$ 3,232,722         |
| Fund Balance* | <b>\$ 30,571,312</b> | <b>\$ 32,492,544</b> | <b>\$ 34,355,279</b> | <b>\$ 36,114,942</b> |

\*FY 2026 and 2027 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 2027 contribution of \$2,065,942 reflects the amount of property tax revenues expected to be levied with the 2026 Property Tax Levy during the fiscal year. The 2026 property tax levy, which is collected in calendar year 2027, 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 2027 employer contribution is slightly more for Tax Levy Year 2026. The expected and actual contributions are as follows:

|                     | Actual<br>FY 2025 | Budget<br>2026 | Budget<br>2027 |
|---------------------|-------------------|----------------|----------------|
| Levy Year           | 2024              | 2025           | 2026           |
| Police Pension Fund | \$ 1,917,408      | \$ 2,039,631   | \$ 2,065,942   |

**Village of River Forest  
Police Pension Fund  
Budget Detail by Account  
Fiscal Year 2027 Budget**

| Account Number   | Description                       | 2024 Actual      | 2025 Actual      | 2026 Budget      | 2026 Projected   | 2027 Budget      | Increase (Decrease) | % Inc (Dec)   |
|------------------|-----------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------|
| <b>09 00</b>     | <b>Police Pension Fund</b>        |                  |                  |                  |                  |                  |                     |               |
| 09-00-00-45-5100 | Interest                          | 179,909          | 176,805          | 350,000          | 187,036          | 250,000          | (100,000)           | -28.57%       |
| 09-00-00-45-5200 | Net Change in Fair Value          | 2,257,194        | 2,582,642        | 2,147,518        | 4,800,000        | 2,297,928        | 150,410             | 7.00%         |
|                  | <b>Interest</b>                   | <b>2,437,103</b> | <b>2,759,447</b> | <b>2,497,518</b> | <b>4,987,036</b> | <b>2,547,928</b> | <b>50,410</b>       | <b>2.02%</b>  |
| 09-00-00-41-1100 | Employer Contribution             | 1,841,399        | 1,917,408        | 2,072,351        | 2,123,983        | 2,065,942        | (6,409)             | -0.31%        |
| 09-00-00-46-7350 | Employee Contribution             | 323,844          | 335,346          | 359,358          | 338,254          | 378,515          | 19,157              | 5.33%         |
|                  | <b>Grants &amp; Contributions</b> | <b>2,165,243</b> | <b>2,252,754</b> | <b>2,431,709</b> | <b>2,462,237</b> | <b>2,444,457</b> | <b>12,748</b>       | <b>0.52%</b>  |
|                  | <b>Revenue</b>                    | <b>4,602,346</b> | <b>5,012,201</b> | <b>4,929,227</b> | <b>7,449,273</b> | <b>4,992,385</b> | <b>63,158</b>       | <b>1.28%</b>  |
| 09-00-00-52-6100 | Pensions                          | 2,706,011        | 2,751,941        | 2,880,527        | 2,961,747        | 3,109,764        | 229,237             | 7.96%         |
| 09-00-00-52-6150 | Pension Refund                    | 131,731          | 18,633           | 50,000           | 621,297          | 50,000           | -                   | 0.00%         |
|                  | <b>Benefits</b>                   | <b>2,837,742</b> | <b>2,770,574</b> | <b>2,930,527</b> | <b>3,583,044</b> | <b>3,159,764</b> | <b>229,237</b>      | <b>7.82%</b>  |
| 09-00-00-53-0300 | Audit Services                    | 2,271            | 2,339            | 2,410            | 2,409            | 2,482            | 72                  | 2.99%         |
| 09-00-00-53-0350 | Actuarial Services                | 4,380            | 4,520            | 4,668            | 4,905            | 5,102            | 434                 | 9.30%         |
| 09-00-00-53-0360 | Payroll Services                  | 21,170           | 21,800           | 33,405           | 33,270           | 34,265           | 860                 | 2.57%         |
| 09-00-00-53-0380 | Consulting Services               | 14,738           | 19,334           | 15,000           | 27,111           | 15,000           | -                   | 0.00%         |
| 09-00-00-53-0420 | Legal Services                    | 3,170            | 3,348            | 4,000            | 4,000            | 4,000            | -                   | 0.00%         |
| 09-00-00-53-2100 | Bank Fees                         | 125              | 276              | 200              | 200              | 100              | (100)               | -50.00%       |
| 09-00-00-53-4100 | Training                          | -                | 295              | 500              | -                | 500              | -                   | 0.00%         |
| 09-00-00-53-4250 | Travel & Meeting                  | -                | -                | 500              | 100              | 500              | -                   | 0.00%         |
| 09-00-00-53-4300 | Dues & Subscriptions              | 795              | 805              | 825              | 825              | 825              | -                   | 0.00%         |
| 09-00-00-53-4400 | Medical & Screening               | -                | -                | 1,800            | 1,800            | 1,800            | -                   | 0.00%         |
| 09-00-00-54-3100 | Misc Expenditures                 | 18,040           | 20,149           | 14,160           | 7,642            | 8,384            | (5,776)             | -40.79%       |
|                  | <b>Contractual Services</b>       | <b>64,689</b>    | <b>72,866</b>    | <b>77,468</b>    | <b>82,262</b>    | <b>72,958</b>    | <b>(4,510)</b>      | <b>-5.82%</b> |
|                  | <b>Expense</b>                    | <b>2,902,431</b> | <b>2,843,440</b> | <b>3,007,995</b> | <b>3,665,306</b> | <b>3,232,722</b> | <b>224,727</b>      | <b>7.47%</b>  |
| <b>09</b>        | <b>Police Pension Fund</b>        | <b>1,699,915</b> | <b>2,168,761</b> | <b>1,921,232</b> | <b>3,783,967</b> | <b>1,759,663</b> | <b>(161,569)</b>    | <b>-8.41%</b> |

# Fire Pension Fund

## BUDGET SNAPSHOT

|               | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2026<br>PROJECTED | FY 2027<br>BUDGET |
|---------------|-------------------|-------------------|----------------------|-------------------|
| Revenues      | \$ 3,976,425      | \$ 3,838,226      | \$ 5,956,207         | \$ 4,042,211      |
| Expenditures  | \$ 2,305,500      | \$ 2,407,135      | \$ 2,641,871         | \$ 2,459,854      |
| Fund Balance* | \$ 20,447,715     | \$ 21,878,806     | \$ 23,762,051        | \$ 25,344,408     |

\*FY 2026 and 2027 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 2027 contribution of \$1,870,788 reflects the amount of property tax revenues expected to be levied with the 2026 Property Tax Levy during the fiscal year. The 2026 property tax levy, which is collected in calendar year 2027, 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 2027 employer contribution is slightly higher for Tax Levy Year 2026. The expected and actual contributions are as follows:

|                   | Actual<br>FY 2025 | Budget<br>FY 2026 | Budget<br>FY 2027 |
|-------------------|-------------------|-------------------|-------------------|
| Levy Year         | 2024              | 2025              | 2026              |
| Fire Pension Fund | \$ 1,749,729      | \$1,850,433       | \$ 1,870,788      |

**Village of River Forest  
Fire Pension Fund  
Budget Detail by Account  
Fiscal Year 2027 Budget**

| Account Number   | Description                       | 2024 Actual      | 2025 Actual      | 2026 Budget      | 2026 Projected   | 2027 Budget      | Increase (Decrease) | % Inc (Dec)   |
|------------------|-----------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------|
| <b>10</b>        | <b>Fire Pension Fund</b>          |                  |                  |                  |                  |                  |                     |               |
| <b>00</b>        |                                   |                  |                  |                  |                  |                  |                     |               |
| 10-00-00-45-5100 | Interest/Dividends                | 343,344          | 394,812          | 375,000          | 440,487          | 375,000          | -                   | 0.00%         |
| 10-00-00-45-5200 | Net Change in Fair Value          | 1,382,369        | 1,589,571        | 1,437,733        | 3,500,000        | 1,539,411        | 101,678             | 7.07%         |
|                  | <b>Interest</b>                   | <b>1,725,713</b> | <b>1,984,383</b> | <b>1,812,733</b> | <b>3,940,487</b> | <b>1,914,411</b> | <b>101,678</b>      | <b>5.61%</b>  |
| 10-00-00-41-1100 | Employer Contribution             | 1,673,883        | 1,749,729        | 1,776,630        | 1,775,448        | 1,870,788        | 94,158              | 5.30%         |
| 10-00-00-46-7350 | Employee Contribution             | 228,940          | 242,313          | 248,863          | 240,272          | 257,012          | 8,149               | 3.27%         |
|                  | <b>Grants &amp; Contributions</b> | <b>1,902,823</b> | <b>1,992,042</b> | <b>2,025,493</b> | <b>2,015,720</b> | <b>2,127,800</b> | <b>102,307</b>      | <b>5.05%</b>  |
|                  | <b>Revenue</b>                    | <b>3,628,536</b> | <b>3,976,425</b> | <b>3,838,226</b> | <b>5,956,207</b> | <b>4,042,211</b> | <b>203,985</b>      | <b>5.31%</b>  |
| <b>00</b>        |                                   |                  |                  |                  |                  |                  |                     |               |
| 10-00-00-52-6100 | Pensions                          | 2,152,415        | 2,209,994        | 2,345,378        | 2,554,044        | 2,396,993        | 51,615              | 2.20%         |
|                  | <b>Benefits</b>                   | <b>2,152,415</b> | <b>2,209,994</b> | <b>2,345,378</b> | <b>2,554,044</b> | <b>2,396,993</b> | <b>51,615</b>       | <b>2.20%</b>  |
| 10-00-00-53-0300 | Audit Services                    | 2,271            | 2,339            | 2,410            | 2,409            | 2,482            | 72                  | 2.99%         |
| 10-00-00-53-0350 | Actuarial Services                | 4,150            | 4,370            | 4,545            | 4,545            | 4,732            | 187                 | 4.11%         |
| 10-00-00-53-0360 | Payroll Services                  | 15,675           | 16,675           | 16,505           | 16,505           | 16,970           | 465                 | 2.82%         |
| 10-00-00-53-0380 | Consulting Services               | 17,967           | 32,262           | 15,000           | 35,000           | 15,000           | -                   | 0.00%         |
| 10-00-00-53-0420 | Legal Services                    | 3,420            | 10,765           | 3,500            | 10,000           | 3,500            | -                   | 0.00%         |
| 10-00-00-53-2100 | Bank Fees                         | -                | 376              | 200              | 300              | 200              | -                   | 0.00%         |
| 10-00-00-53-4100 | Training                          | 250              | -                | 500              | 500              | 500              | -                   | 0.00%         |
| 10-00-00-53-4250 | Travel & Meeting                  | -                | -                | 500              | -                | 500              | -                   | 0.00%         |
| 10-00-00-53-4300 | Dues & Subscriptions              | 795              | 805              | 825              | 825              | 825              | -                   | 0.00%         |
| 10-00-00-53-4400 | Medical & Screening               | -                | 10,170           | 1,000            | 1,000            | 1,000            | -                   | 0.00%         |
| 10-00-00-54-1300 | Postage                           | -                | -                | 50               | 50               | 50               | -                   | 0.00%         |
| 10-00-00-54-3100 | Misc Expenditures                 | 15,392           | 17,744           | 16,722           | 16,693           | 17,102           | 380                 | 2.27%         |
|                  | <b>Contractual Services</b>       | <b>59,920</b>    | <b>95,506</b>    | <b>61,757</b>    | <b>87,827</b>    | <b>62,861</b>    | <b>1,104</b>        | <b>1.79%</b>  |
|                  | <b>Expense</b>                    | <b>2,212,335</b> | <b>2,305,500</b> | <b>2,407,135</b> | <b>2,641,871</b> | <b>2,459,854</b> | <b>52,719</b>       | <b>2.19%</b>  |
| <b>10</b>        | <b>Fire Pension Fund</b>          | <b>1,416,201</b> | <b>1,670,925</b> | <b>1,431,091</b> | <b>3,314,336</b> | <b>1,582,357</b> | <b>151,266</b>      | <b>10.57%</b> |

# 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 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2026<br>PROJECTED | FY 2027<br>BUDGET |
|-------------------|-------------------|----------------------|-------------------|
| \$1,735,721       | \$1,812,050       | \$1,821,344          | \$1,856,500       |

### EXPENDITURES

| FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2026<br>PROJECTED | FY 2027<br>BUDGET |
|-------------------|-------------------|----------------------|-------------------|
| \$1,673,371       | \$2,727,050       | \$2,116,452          | \$3,011,500       |

## 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 \$44,450. The FY 2027 budget includes \$1,155,000 in capital expenditures that are intended to be funded with capital reserves and donations.

**Village of River Forest  
Budget Detail By Account  
Fiscal Year 2027 Budget**

|                                    | <b>FY 2024<br/>ACTUAL</b> | <b>FY 2025<br/>ACTUAL</b> | <b>FY 2026<br/>BUDGET</b> | <b>FY 2026<br/>PROJECTED</b> | <b>FY 2027<br/>BUDGET</b> | <b>\$CHNG<br/>FY26/27</b> | <b>% CHNG<br/>FY26/27</b> |
|------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|---------------------------|---------------------------|
| <b>RIVER FOREST PUBLIC LIBRARY</b> |                           |                           |                           |                              |                           |                           |                           |
| <b>REVENUES</b>                    |                           |                           |                           |                              |                           |                           |                           |
| <b>Taxes</b>                       |                           |                           |                           |                              |                           |                           |                           |
| Property Taxes                     | 1,562,783                 | 1,621,385                 | 1,685,000                 | 1,688,400                    | 1,735,000                 | 50,000                    | 2.97%                     |
| Replacement Taxes                  | 36,482                    | 23,026                    | 16,000                    | 23,000                       | 18,500                    | 2,500                     | 15.63%                    |
| <b>Total Taxes</b>                 | <b>1,599,265</b>          | <b>1,644,411</b>          | <b>1,701,000</b>          | <b>1,711,400</b>             | <b>1,753,500</b>          | <b>52,500</b>             | <b>3.09%</b>              |
| <b>Charges for Services</b>        |                           |                           |                           |                              |                           |                           |                           |
| Connections Program                | 4,126                     | 4,200                     | 3,500                     | 3,500                        | 3,500                     | -                         | 0.00%                     |
| Lost Books                         | 3,279                     | 4,634                     | 4,000                     | 3,850                        | 3,500                     | (500)                     | -12.50%                   |
| Rentals - Library Space            | -                         | -                         | -                         | -                            | -                         | -                         | 0.00%                     |
| Copy Machine Revenues              | 3,271                     | 3,119                     | 3,000                     | 2,100                        | 2,300                     | (700)                     | -23.33%                   |
| <b>Total Charges for Services</b>  | <b>10,676</b>             | <b>11,953</b>             | <b>10,500</b>             | <b>9,450</b>                 | <b>9,300</b>              | <b>(1,200)</b>            | <b>-11.43%</b>            |
| <b>Interest</b>                    |                           |                           |                           |                              |                           |                           |                           |
| Interest Earned                    | <b>28,580</b>             | <b>35,207</b>             | <b>23,000</b>             | <b>23,400</b>                | <b>25,000</b>             | 2,000                     | <b>8.70%</b>              |
| <b>Miscellaneous</b>               |                           |                           |                           |                              |                           |                           |                           |
| Grants/Donations                   | 79,058                    | 44,057                    | 77,350                    | 76,544                       | 68,150                    | (9,200)                   | -11.89%                   |
| Miscellaneous                      | 1,045                     | 93                        | 200                       | 550                          | 550                       | 350                       | 175.00%                   |
| <b>Total Miscellaneous</b>         | <b>80,103</b>             | <b>44,150</b>             | <b>77,550</b>             | <b>77,094</b>                | <b>68,700</b>             | <b>(8,850)</b>            | <b>-11.41%</b>            |
| <b>Total Revenues</b>              | <b>1,718,623</b>          | <b>1,735,721</b>          | <b>1,812,050</b>          | <b>1,821,344</b>             | <b>1,856,500</b>          | <b>44,450</b>             | <b>2.45%</b>              |
| <b>EXPENDITURES</b>                |                           |                           |                           |                              |                           |                           |                           |
| <b>Personal Services</b>           |                           |                           |                           |                              |                           |                           |                           |
| Salaries                           | 761,347                   | 843,688                   | 933,500                   | 880,000                      | 963,500                   | 30,000                    | 3.21%                     |
| <b>Total Personal Services</b>     | <b>761,347</b>            | <b>843,688</b>            | <b>933,500</b>            | <b>880,000</b>               | <b>963,500</b>            | <b>30,000</b>             | <b>3.21%</b>              |
| <b>Employee Benefits</b>           |                           |                           |                           |                              |                           |                           |                           |
| Health Insurance                   | 38,031                    | 42,700                    | 70,200                    | 52,000                       | 90,000                    | 19,800                    | 28.21%                    |
| FICA/Medicare                      | 58,839                    | 63,351                    | 71,500                    | 68,200                       | 73,750                    | 2,250                     | 3.15%                     |
| IMRF Pension                       | 45,879                    | 53,184                    | 51,500                    | 50,300                       | 58,500                    | 7,000                     | 13.59%                    |
| <b>Total Employee Benefits</b>     | <b>142,750</b>            | <b>159,235</b>            | <b>193,200</b>            | <b>170,500</b>               | <b>222,250</b>            | <b>29,050</b>             | <b>15.04%</b>             |
| <b>Contractual Services</b>        |                           |                           |                           |                              |                           |                           |                           |
| Payroll Services                   | 5,634                     | 6,316                     | 6,200                     | 6,600                        | 7,000                     | 800                       | 12.90%                    |
| Staff Training & Development       | 1,224                     | 3,603                     | 7,250                     | 6,000                        | 7,000                     | (250)                     | -3.45%                    |
| Membership Dues                    | 2,459                     | 1,706                     | 3,000                     | 2,000                        | 2,500                     | (500)                     | -16.67%                   |
| Trustee Training                   | 150                       | 225                       | 1,250                     | -                            | 1,250                     | -                         | 0.00%                     |
| Staff Recognition                  | 5,162                     | 2,030                     | 5,600                     | 5,000                        | 5,600                     | -                         | 0.00%                     |
| Advertising                        | 2,287                     | 5,684                     | 5,000                     | 4,500                        | 5,000                     | -                         | 0.00%                     |
| Other Programs                     | 34,922                    | 52,087                    | 59,850                    | 56,059                       | 59,750                    | (100)                     | -0.17%                    |
| Connections Programs               | 1,541                     | 4,200                     | 3,500                     | 3,500                        | 3,500                     | -                         | 0.00%                     |
| Tech Support Services              | 27,178                    | 27,513                    | 27,750                    | 28,096                       | 29,250                    | 1,500                     | 5.41%                     |
| Automation-Swan/Rails              | 39,412                    | 41,194                    | 44,250                    | 43,000                       | 44,250                    | -                         | 0.00%                     |
| Consulting/Legal                   | 3,269                     | 2,865                     | 41,500                    | 41,300                       | 25,000                    | (16,500)                  | -39.76%                   |
| Auditing                           | 10,175                    | 9,800                     | 12,250                    | 10,900                       | 12,500                    | 250                       | 2.04%                     |
| Copier Lease & Maint               | 4,420                     | 4,256                     | 5,450                     | 4,566                        | 5,200                     | (250)                     | -4.59%                    |
| Automation - Subscription          | 10,467                    | 10,903                    | 14,200                    | 13,600                       | 15,000                    | 800                       | 5.63%                     |
| Liability Insurance                | 17,483                    | 18,852                    | 23,850                    | 19,100                       | 22,000                    | (1,850)                   | -7.76%                    |
| Maintenance - Service              | 70,251                    | 76,752                    | 87,000                    | 81,500                       | 86,200                    | (800)                     | -0.92%                    |
| Utilities                          | 11,747                    | 12,948                    | 15,000                    | 13,332                       | 14,000                    | (1,000)                   | -6.67%                    |

**Village of River Forest  
Budget Detail By Account  
Fiscal Year 2027 Budget**

|                                     | <b>FY 2024<br/>ACTUAL</b> | <b>FY 2025<br/>ACTUAL</b> | <b>FY 2026<br/>BUDGET</b> | <b>FY 2026<br/>PROJECTED</b> | <b>FY 2027<br/>BUDGET</b> | <b>\$CHNG<br/>FY26/27</b> | <b>% CHNG<br/>FY26/27</b> |
|-------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|---------------------------|---------------------------|
| <b>RIVER FOREST PUBLIC LIBRARY</b>  |                           |                           |                           |                              |                           |                           |                           |
| Strategic Initiatives               | -                         | 3,690                     | 15,000                    | 1,000                        | 15,000                    | -                         | 0.00%                     |
| Security                            | -                         | 11,809                    | -                         | -                            | -                         | -                         | #DIV/0!                   |
| <b>Total Contractual Svcs</b>       | <b>247,780</b>            | <b>296,434</b>            | <b>377,900</b>            | <b>340,053</b>               | <b>360,000</b>            | <b>(17,900)</b>           | <b>-4.74%</b>             |
| <b>Commodities</b>                  |                           |                           |                           |                              |                           |                           |                           |
| Newsletter                          | 7,393                     | 6,757                     | 7,000                     | 7,300                        | 7,500                     | 500                       | 7.14%                     |
| Inter-Library Expenses              | 898                       | 714                       | 1,200                     | 800                          | 1,000                     | (200)                     | -16.67%                   |
| Postage and Delivery                | 3,062                     | 3,793                     | 4,250                     | 4,350                        | 4,250                     | -                         | 0.00%                     |
| Telephone/Internet                  | 11,509                    | 12,735                    | 13,500                    | 13,200                       | 13,750                    | 250                       | 1.85%                     |
| Books                               | 75,477                    | 80,990                    | 82,000                    | 78,000                       | 82,000                    | -                         | 0.00%                     |
| Periodicals                         | 6,476                     | 8,077                     | 7,500                     | 7,500                        | 7,500                     | -                         | 0.00%                     |
| Online E Content                    | 82,553                    | 84,776                    | 88,000                    | 88,000                       | 94,000                    | 6,000                     | 6.82%                     |
| Non-Print Collection                | 14,361                    | 13,584                    | 16,000                    | 16,000                       | 16,000                    | -                         | 0.00%                     |
| Office Supplies                     | 2,799                     | 3,857                     | 4,000                     | 2,000                        | 2,500                     | (1,500)                   | -37.50%                   |
| Library Supplies                    | 3,871                     | 5,635                     | 5,300                     | 4,000                        | 5,000                     | (300)                     | -5.66%                    |
| Copier Supplies                     | 1,624                     | 1,454                     | 2,100                     | 1,900                        | 2,000                     | (100)                     | -4.76%                    |
| Building Mat and Supplies           | 5,507                     | 5,224                     | 7,000                     | 6,600                        | 7,000                     | -                         | 0.00%                     |
| Equipment/ Furniture/Tech           | 3,019                     | 2,091                     | 7,000                     | 4,000                        | 5,500                     | (1,500)                   | -21.43%                   |
| Misc Expenditures                   | 1,768                     | 1,588                     | 2,600                     | 2,200                        | 2,750                     | 150                       | 5.77%                     |
| <b>Total Commodities</b>            | <b>220,317</b>            | <b>231,276</b>            | <b>247,450</b>            | <b>235,850</b>               | <b>250,750</b>            | <b>3,300</b>              | <b>1.33%</b>              |
| <b>Capital Reserve Contribution</b> | <b>50,000</b>             | <b>60,000</b>             | <b>60,000</b>             | <b>60,000</b>                | <b>60,000</b>             | <b>-</b>                  | <b>0.00%</b>              |
| <b>Total Operating Expenditures</b> | <b>1,422,194</b>          | <b>1,590,632</b>          | <b>1,812,050</b>          | <b>1,686,403</b>             | <b>1,856,500</b>          | <b>44,450</b>             | <b>2.45%</b>              |
| <b>Capital Outlay</b>               |                           |                           |                           |                              |                           |                           |                           |
| Furniture & Equipment               | -                         | 15,201                    | 20,000                    | -                            | -                         | (20,000)                  | 0.00%                     |
| Equipment Technology                | 14,227                    | 23,874                    | 15,000                    | 15,049                       | 25,000                    | 10,000                    | 66.67%                    |
| Building Improvements               | -                         | 43,664                    | 880,000                   | 415,000                      | 1,130,000                 | 250,000                   | 28.41%                    |
| <b>Total Capital Outlay</b>         | <b>14,227</b>             | <b>82,739</b>             | <b>915,000</b>            | <b>430,049</b>               | <b>1,155,000</b>          | <b>240,000</b>            | <b>26.23%</b>             |
| <b>Total Expenditures</b>           | <b>1,436,420</b>          | <b>1,673,371</b>          | <b>2,727,050</b>          | <b>2,116,452</b>             | <b>3,011,500</b>          | <b>284,450</b>            | <b>10.43%</b>             |

# 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 | 79    |
| 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   | 2,881 |
| Water Billing Customers       | 3,181 |

## Annual taxable sales

|      |               |
|------|---------------|
| 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 |
| 2023 | \$240,444,783 |
| 2024 | \$257,207,045 |

# Property Tax Rates

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

### Last Ten Levy Years

| Tax Levy Year   | 2024          | 2023          | 2022          | 2021          | 2020          | 2019          | 2018          | 2017          | 2016          | 2015          |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Calendar Year Collected   | 2025          | 2024          | 2023          | 2022          | 2021          | 2020          | 2019          | 2018          | 2017          | 2016          |
| <b>Village of River Forest</b>  | <b>1.144</b>  | <b>1.090</b>  | <b>1.353</b>  | <b>1.249</b>  | <b>1.124</b>  | <b>1.270</b>  | <b>1.222</b>  | <b>1.154</b>  | <b>1.357</b>  | <b>1.389</b>  |
| School Districts  | 6.829         | 6.565         | 8.087         | 7.546         | 6.822         | 7.788         | 7.284         | 7.131         | 8.403         | 8.643         |
| Cook County   | 0.390         | 0.386         | 0.431         | 0.446         | 0.453         | 0.454         | 0.489         | 0.496         | 0.533         | 0.552         |
| Park District   | 0.270         | 0.257         | 0.318         | 0.291         | 0.262         | 0.293         | 0.294         | 0.276         | 0.324         | 0.331         |
| Water Reclamation   | 0.340         | 0.345         | 0.374         | 0.382         | 0.378         | 0.389         | 0.396         | 0.402         | 0.406         | 0.426         |
| Public Library - Village Component Unit                               | 0.226         | 0.216         | 0.265         | 0.241         | 0.217         | 0.236         | 0.227         | 0.214         | 0.252         | 0.258         |
| Township  | 0.101         | 0.096         | 0.119         | 0.109         | 0.099         | 0.111         | 0.109         | 0.103         | 0.121         | 0.124         |
| Other (1)   | 0.082         | 0.121         | 0.098         | 0.093         | 0.072         | 0.105         | 0.075         | 0.108         | 0.080         | 0.120         |
| <b>Total- all purposes</b>  | <b>9.382</b>  | <b>9.076</b>  | <b>11.045</b> | <b>10.357</b> | <b>9.427</b>  | <b>10.646</b> | <b>10.096</b> | <b>11.476</b> | <b>11.843</b> | <b>10.622</b> |
| <b>Share of total tax rate levied for the Village of River Forest</b> | <b>12.19%</b> | <b>12.01%</b> | <b>12.25%</b> | <b>12.06%</b> | <b>11.92%</b> | <b>11.93%</b> | <b>12.10%</b> | <b>11.82%</b> | <b>11.73%</b> | <b>12.42%</b> |

*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/<br>Railroad | Total Assessed Value | Village Property Tax Rate | Total Equalized Assessed Value |
|---------------|----------------|---------------|-------------------------|----------------------|---------------------------|--------------------------------|
| 2024          | \$ 223,366,242 | \$ 22,128,874 | \$ 459,735              | \$ 245,954,852       | 1.144                     | \$ 746,595,952                 |
| 2023          | 226,571,732    | 22,671,420    | 428,656                 | 249,671,808          | 1.090                     | 753,085,077                    |
| 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    | 18,813,930    | 370,014                 | 197,894,783          | 1.154                     | 586,302,873                    |
| 2016          | 155,466,106    | 17,242,014    | 516,948                 | 173,225,068          | 1.357                     | 485,584,510                    |
| 2015          | 157,654,601    | 18,098,777    | 506,093                 | 176,259,471          | 1.389                     | 470,348,398                    |

**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](http://www.cookcountyclerk.com)

# Top Ten Principal Property Taxpayers

| Taxpayer                     | Type of Business | 2024 Levy Year               |  |
|------------------------------|------------------|------------------------------|--|
|                              |                  | Equalized Assessed Valuation | Percentage of Total Equalized Assessed |
| River Forest Town Center One | Retail Center    | \$ 12,368,406                | 1.6%                                   |
| Mac Neal                     | Medical Center   | 11,849,970                   | 1.6%                                   |
| River Forest Town Center Two | Retail Center    | 10,877,893                   | 1.4%                                   |
| The Sheridan at River Forest | Senior Living    | 8,267,770                    | 1.1%                                   |
| Albertson's (Jewel)          | Grocery Store    | 4,478,325                    | 0.6%                                   |
| Ell Bay (Fresenius)          | Medical Center   | 3,123,466                    | 0.4%                                   |
| Mid America (Fresh Thyme)    | Grocery Store    | 2,379,516                    | 0.3%                                   |
| River Forest Tennis Club     | Recreation       | 1,799,845                    | 0.2%                                   |
| Chicago Title Land Trust     | Retail Center    | 1,294,456                    | 0.2%                                   |
| Co Has (Loyola)              | Medical Center   | 1,128,383                    | 0.1%                                   |
| Totals                       |                  | <u>\$ 57,568,030</u>         | <u>7.6%</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 2027 – 2031 Five Year Capital Improvement Program is contained in this section. Detailed information on those capital items included in the 2027 Budget and the impact those items have on the 2027 operating Budget are included.

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.

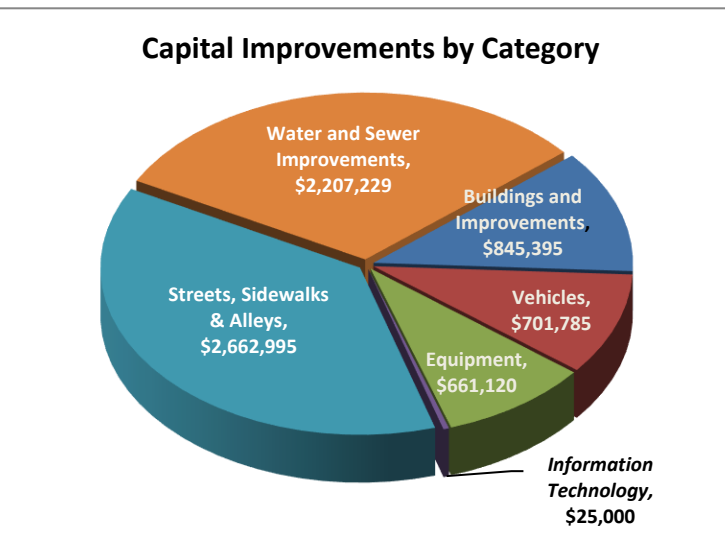
### Capital Improvement Categories

Capital Improvements included in the Fiscal Year 2027 Budget total \$7,103,524 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**



**Vehicles 49 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 2027 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, Dekind, 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

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 2027 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.

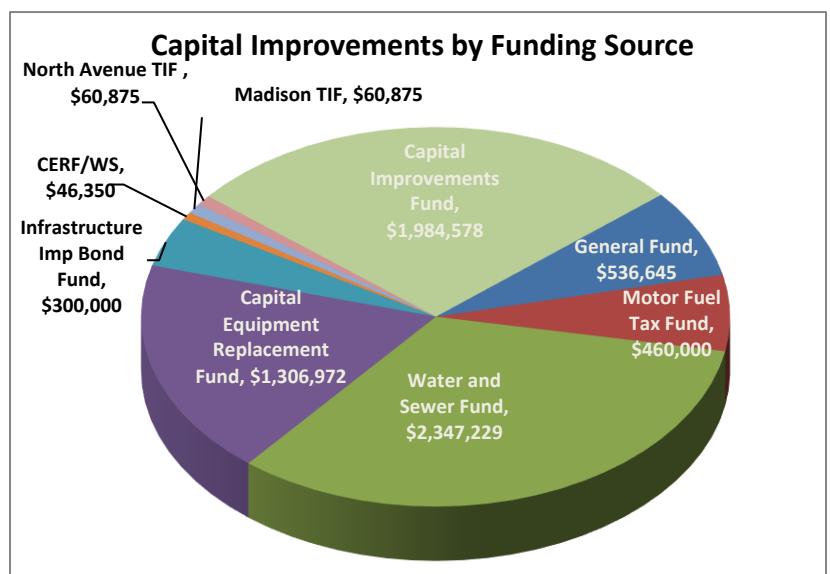
#### Capital Improvements Fund

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 2026 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 2027 Budget are included in this document.



## 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 2027          | FY 2028          | FY 2029          | FY 2030          | FY 2031          |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|
| Police Firing Range Rehab             | \$ 4,000         | \$ 4,000         | \$ 4,000         | \$ 4,000         | \$ 4,000         |
| Police Marked Squad                   | \$ 3,890         | \$ 3,890         | \$ 3,890         | \$ 3,890         | \$ 3,890         |
| Police Dodge Durango                  | \$ 3,890         | \$ 3,890         | \$ 3,890         | \$ 3,890         | \$ 3,890         |
| Fire Rescue Vehicle                   | \$ 1,500         | \$ 1,500         | \$ 1,500         | \$ 1,500         | \$ 1,500         |
| Public Works Aerial Truck             | \$ 2,500         | \$ 2,500         | \$ 2,500         | \$ 2,500         | \$ 2,500         |
| Public Works Pickup Truck             | \$ 900           | \$ 900           | \$ 900           | \$ 900           | \$ 900           |
| Police Overweight Truck Scales        | \$ 1,000         | \$ 1,000         | \$ 1,000         | \$ 1,000         | \$ 1,000         |
| Police Pole Mount Radar Display 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 Street Camera System           | \$ 10,000        | \$ 10,000        | \$ 10,000        | \$ 10,000        | \$ 10,000        |
| Fire Self-Contained Breathing App     | \$ 3,000         | \$ 3,000         | \$ 3,000         | \$ 3,000         | \$ 3,000         |
| Public Works Stump Grinder            | \$ 350           | \$ 350           | \$ 350           | \$ 350           | \$ 350           |
| Public Works Ashphalt Kettle          | \$ 100           | \$ 100           | \$ 100           | \$ 100           | \$ 100           |
| Public Works Salt Brine Equipment     | \$ 100           | \$ 100           | \$ 100           | \$ 100           | \$ 100           |
| Public Works Water Valve Operator     | \$ 225           | \$ 225           | \$ 225           | \$ 225           | \$ 225           |
| Computers                             | \$ 5,000         | \$ 5,000         | \$ 5,000         | \$ 5,000         | \$ 5,000         |
| Public Works Heritage Park            | \$ 5,000         | \$ 5,000         | \$ 5,000         | \$ 5,000         | \$ 5,000         |
| <b>Total Operating Budget</b>         | <b>\$ 45,455</b> | <b>\$ 45,455</b> | <b>\$ 45,455</b> | <b>\$ 45,455</b> | <b>\$ 45,455</b> |

**Village of River Forest, Illinois  
Five Year Capital Improvement Program  
Fiscal Year 2027 Budget**

| CATEGORY                     | Fiscal Year      |                   |                  |                  |                  | Five Year Total   |
|------------------------------|------------------|-------------------|------------------|------------------|------------------|-------------------|
|                              | 2027             | 2028              | 2029             | 2030             | 2031             |                   |
| Buildings and Improvements   | 845,395          | 336,325           | 157,500          | 30,000           | 40,000           | 1,409,220         |
| Vehicles                     | 701,785          | 2,419,572         | 338,510          | 548,451          | 1,157,113        | 5,165,431         |
| Equipment                    | 661,120          | 245,297           | 494,345          | 621,627          | 239,508          | 2,261,897         |
| Information Technology       | 25,000           | 25,000            | 95,350           | 95,350           | 25,000           | 265,700           |
| Streets, Sidewalks & Alleys  | 2,662,995        | 3,732,243         | 5,999,317        | 1,200,000        | 2,510,000        | 16,104,555        |
| Water and Sewer Improvements | 2,207,229        | 3,586,640         | 1,811,500        | 2,404,500        | 2,346,500        | 12,356,369        |
| <b>Total</b>                 | <b>7,103,524</b> | <b>10,345,077</b> | <b>8,896,522</b> | <b>4,899,928</b> | <b>6,318,121</b> | <b>37,563,172</b> |

| PROPOSED FUNDING SOURCE                      | Fiscal Year      |                   |                  |                  |                  | Five Year Total   |
|--|------------------|-------------------|------------------|------------------|------------------|-------------------|
|  | 2027             | 2028              | 2029             | 2030             | 2031             |                   |
| General Fund (GF)                            | 536,645          | 155,000           | 130,000          | 130,000          | 130,000          | 1,081,645         |
| Motor Fuel Tax Fund (MFT)                    | 460,000          | 750,394           | 500,000          | 500,000          | 1,750,000        | 3,960,394         |
| Water and Sewer Fund (WS)                    | 2,347,229        | 3,716,640         | 1,974,000        | 2,534,500        | 2,476,500        | 13,048,869        |
| Capital Equipment Replacement Fund (CERF)    | 1,306,972        | 2,639,869         | 778,279          | 1,050,018        | 1,104,518        | 6,879,656         |
| CERF/WS                                      | 46,350           | 153,000           | 98,826           | 61,210           | 262,003          | 621,389           |
| Capital Improvements Fund (CIF)              | 1,984,578        | 2,217,364         | 486,601          | 195,000          | 265,000          | 5,148,543         |
| Infrastructure Improvements Bond Fund (IIBF) | 300,000          | 310,000           | 300,000          | 300,000          | 300,000          | 1,510,000         |
| Madison Street TIF District (M-TIF)          | 60,875           | -                 | 26,100           | 64,600           | -                | 151,575           |
| North Avenue TIF District (N-TIF)            | 60,875           | 402,810           | 4,602,716        | 64,600           | 30,100           | 5,161,101         |
| <b>Totals</b>                                | <b>7,103,524</b> | <b>10,345,077</b> | <b>8,896,522</b> | <b>4,899,928</b> | <b>6,318,121</b> | <b>37,563,172</b> |

# 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 2027 include:

| <b>Improvement</b>           | <b>Cost of Improvement</b> | <b>Funding Source</b> | <b>Nature of Project</b> |
|------------------------------|----------------------------|-----------------------|--------------------------|
| Firing Range Rehab           | \$ 58,812                  | CERF                  | Recommended              |
| Village Hall Improvements    | \$ 305,000                 | CIF/CERF              | Recommended              |
| Fire Station                 | \$ 148,436                 | CIF                   | Contingent               |
| Garage Improvements          | \$ 35,000                  | CIF                   | Contingent               |
| PD Renovations               | \$ 248,230                 | CIF                   | Recommended              |
| Solar Installation           | \$ 39,917                  | CIF                   | Contingent               |
| Pumping Station Improvements | \$ 10,000                  | CERF/WS               | Critical                 |
| <b>Total</b>                 | <b>\$ 845,395</b>          |                       |                          |

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 2027 Budget**

|                              | This Project is: | Fiscal Year    |                |                |               |               | Five Year Total  | Funding Source |
|------------------------------|------------------|----------------|----------------|----------------|---------------|---------------|------------------|----------------|
|                              |                  | 2027           | 2028           | 2029           | 2030          | 2031          |                  |                |
| <b>Police</b>                |                  |                |                |                |               |               |                  |                |
| Firing Range Rehab           | Recommended      | 58,812         | -              | -              | -             | -             | 58,812           | CERF           |
| <b>Village Hall</b>          |                  |                |                |                |               |               |                  |                |
| Village Hall Improvements    | Recommended      | 305,000        | -              | 115,000        | 15,000        | -             | 435,000          | CIF/CERF       |
| Fire Station                 | Contingent       | 148,436        | -              | -              | -             | 40,000        | 188,436          | CIF            |
| PD Renovations               | Recommended      | 248,230        | 153,325        | -              | -             | -             | 401,555          | CIF            |
| <b>Public Works</b>          |                  |                |                |                |               |               |                  |                |
| Garage Improvements          | Contingent       | 35,000         | 30,000         | 10,000         | 15,000        | -             | 90,000           | CIF            |
| Pumping Station Improvements | Critical         | 10,000         | 153,000        | 32,500         | -             | -             | 195,500          | CERF/WS        |
| Solar Installation           | Contingent       | 39,917         | -              | -              | -             | -             | 39,917           | CIF            |
| <b>Total</b>                 |                  | <b>845,395</b> | <b>336,325</b> | <b>157,500</b> | <b>30,000</b> | <b>40,000</b> | <b>1,409,220</b> |                |

| Proposed Funding Source                   | Fiscal Year    |                |                |               |               | Five Year Total  |
|---|----------------|----------------|----------------|---------------|---------------|------------------|
|   | 2027           | 2028           | 2029           | 2030          | 2031          |                  |
| Water and Sewer Fund (WS)                 | 10,000         | -              | 32,500         | -             | -             | 42,500           |
| Capital Equipment Replacement Fund (CERF) | 158,812        | -              | -              | -             | -             | 158,812          |
| CERF - Water and Sewer (CERF/WS)          | -              | 153,000        | -              | -             | -             | 153,000          |
| Capital Improvement Fund (CIF)            | 676,583        | 183,325        | 125,000        | 30,000        | 40,000        | 1,054,908        |
| <b>Totals</b>                             | <b>845,395</b> | <b>336,325</b> | <b>157,500</b> | <b>30,000</b> | <b>40,000</b> | <b>1,409,220</b> |

## ***Building and Improvements - Police***

|                           |                |                  |             |
|---------------------------|----------------|------------------|-------------|
| <b>Firing Range Rehab</b> | <b>FY 2027</b> | <b>\$58,812</b>  | <b>CERF</b> |
|                           | <b>FY 2033</b> | <b>\$109,982</b> | <b>CERF</b> |
|                           | <b>FY 2038</b> | <b>\$79,859</b>  | <b>CERF</b> |
|                           | <b>FY 2041</b> | <b>\$362,852</b> | <b>CERF</b> |

Critical

Recommended

Contingent on Funding

|                   |         |          |
|-------------------|---------|----------|
| Original Purchase | FY 1998 |          |
| Funding History   | FY 2016 | \$19,851 |
|                   | FY 2017 | \$68,129 |
|                   | FY 2018 | \$0      |
|                   | FY 2024 | \$29,448 |



### **Project Description & Justification**

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

The main components of the range are the following:

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

| <b>Repair/Improvement</b>                 | <b>Estimated Cost</b> | <b>Fiscal Year</b> |
|---|-----------------------|--------------------|
| Ventilation Direct Digital Control System | \$ 20,551             | FY 2027            |
| Ventilation VFD for Make-Up Air Unit      | \$ 4,097              | FY 2027            |
| Ventilation Start Up and Commissioning    | \$ 2,362              | FY 2027            |
| Ventilation Custom Radial Diffusers       | \$ 3,054              | FY 2027            |
| Ventilation Control Piping and Wiring     | \$ 3,598              | FY 2027            |
| Air Filtration Unit                       | \$ 25,151             | FY 2027            |
| Bullet Trap Conversion                    | \$ 51,638             | FY 2033            |
| Combat/Protective Wall System             | \$ 29,117             | FY 2033            |
| Ballistic Ceiling Baffles                 | \$ 29,227             | FY 2033            |
| Range Master Control System               | \$ 17,070             | FY 2038            |
| Network Interface                         | \$ 3,277              | FY 2038            |
| Rail and Target Encasements               | \$ 7,053              | FY 2038            |
| Lateral Target with base                  | \$ 16,202             | FY 2038            |
| Target Turners                            | \$ 6,551              | FY 2038            |
| Electronic Enclosures                     | \$ 6,279              | FY 2038            |
| Shooting Stalls                           | \$ 23,426             | FY 2038            |

|   |                   |         |
|---|-------------------|---------|
| Engineering of new range ventilation system   | \$ 27,511         | FY 2041 |
| Make up air unit                              | \$ 29,028         | FY 2041 |
| Range exhaust fan                             | \$ 34,306         | FY 2041 |
| Direct digital control system                 | \$ 42,091         | FY 2041 |
| Custom radial diffusers, dampers, and plenums | \$ 8,247          | FY 2041 |
| Variable Frequency Drives                     | \$ 11,414         | FY 2041 |
| Range exhaust filter bank                     | \$ 34,306         | FY 2041 |
| Controls low voltage wiring and start up      | \$ 13,851         | FY 2041 |
| System start-up and commissioning             | \$ 10,358         | FY 2041 |
| Metal duct work fitting and installation      | \$ 151,740        | FY 2041 |
| FY 2027 Sub-total                             | \$ 58,812         |         |
| FY 2033 Sub-total                             | \$ 109,982        |         |
| FY 2038 Sub-total                             | \$ 79,859         |         |
| FY 2041 Sub-total                             | \$ 362,852        |         |
| <b>Total Project Cost</b>                     | <b>\$ 611,505</b> |         |

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

### Additional Justifications

**FY 2027** - Improvements will address most ventilation system upgrades needed to ensure compliance with the most recent OSHA air quality standards for firing ranges. The current system is using a software system that has limited to no support capabilities. Therefore, this portion of the project was moved from FY 2028 to FY 2026. Project moved from FY 2026 to 2027.

**FY 2033** - Improvements will address the safety and integrity of the bullet trap system and industry-standard ballistic walls for approximately 1/3 of the range to protect against ricochet and shrapnel displacement. Items include upgraded ceiling baffles to protect plumbing, ductwork, and other structural components. Further improvements will address mechanical and technology upgrades required concerning target rail and master control systems.

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

**FY 2041** - System was initially installed in 1997 and will be forty-four years old at the time of replacement. This is well passed its useful and expected life. Improvements will address most ventilation system upgrades needed to ensure compliance with the most recent OSHA air quality standards for firing ranges.

### Project Alternative

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

**Project Impact**

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

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

## Buildings and Improvements

| Village Hall Improvements | FY 2027 | CIF       | CERF      |
|---------------------------|---------|-----------|-----------|
|                           |         | \$205,000 | \$100,000 |
|                           | FY 2028 | \$0       | \$0       |
|                           | FY 2029 | \$115,000 | \$0       |
|                           | FY 2030 | \$15,000  | \$0       |
|                           | FY 2031 | \$0       | \$0       |



Critical

Recommended

Contingent on Funding

### Spending History

|         |           |   |
|---------|-----------|---|
| FY 2026 | \$0       |   |
| FY 2025 | \$89,154  | (RTU #3 Replacement; Interior door ADA access improvements) |
| FY 2024 | \$283,425 | (Office   |
| FY 2023 | \$1,500   |   |
| FY 2022 | \$44,272  | (Dispatch Center Roof Replacement)                          |

### 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 was scheduled for replacement in FY 2024 and deferred to FY 2027; replacement of this generator is critical for all Village Hall operations. The generator is inspected regularly and passing inspections. The generator is tested on a monthly basis to ensure operability. The generator will continued to be deferred, if possible.

The working condition of all Village Hall HVAC units are continually monitored. RTU #3 was replaced in FY 2025. RTUs #2 and #1 are schedule for replacement in FY 2027 and FY 2029, respectively. An HVAC Monitoring and Automation system is scheduled to be installed in FY 2027. This monitoring system will be connected to the recently installed RTU #3 and the newly installed RTU#2 and will improve monitoring and maintenance of the HVAC system.

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 sealant replacement and tuck pointing, are scheduled to be completed in FY 2027. Village Hall roof ice guard repairs will be completed in FY 2030.

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

| Repair/Improvement             | Estimated Cost | Year    |
|--------------------------------|----------------|---------|
| HVAC Monitoring and Automation | \$30,000       | FY 2027 |
| Building Envelope Improvements | \$35,000       | FY 2027 |
| RTU #2 Replacement             | \$140,000      | FY 2027 |
| Replace Emergency Generator    | \$100,000      | FY 2027 |
| RTU #1 Replacement             | \$115,000      | FY 2029 |
| Roof Ice Guard Repairs         | \$15,000       | FY 2030 |
| Total                          | \$435,000      |         |

### Project Impact

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

**Buildings and Improvements - Fire Department**

**Fire Station Improvements**



|         |           |     |
|---------|-----------|-----|
| FY 2027 | \$148,436 | CIF |
| FY 2028 | \$0       | CIF |
| FY 2029 | \$0       | CIF |
| FY 2030 | \$0       | CIF |
| FY 2031 | \$40,000  | CIF |

- Critical
  Recommended
  Contingent on Funding

**Spending History**

|         |          |   |
|---------|----------|---|
| FY 2026 | \$50,645 | Projected - Reseal floor and paint doors in apparatus bay |
| FY 2025 | \$45,000 | Projected - Wall and Floor Office Restoration             |
| FY 2023 | \$0      |   |
| FY 2022 | \$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. Painting/resealing of floor and painting of all doors on the apparatus bays scheduled for spring of 2026. Remodeling of the firefighter's bunkroom is scheduled for FY 2027. There is potential for grant funding through a state station improvement grant program.

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    |
|---|-------------------|---------|
| Firefighter bunkroom upgrades           | \$ 148,436        | FY 2027 |
| Apparatus Floor Heaters and Ventilation | \$ 40,000         | FY 2031 |
| <b>Total</b>                            | <b>\$ 188,436</b> |         |

**Project Impact**

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

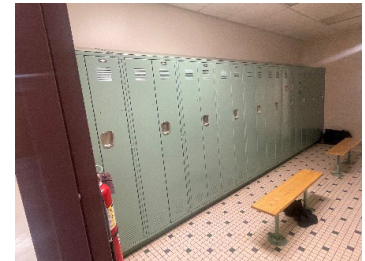
***Building and Improvements - Police***

|                                      |                |                  |            |
|--------------------------------------|----------------|------------------|------------|
| <b>Police Department Renovations</b> | <b>FY 2027</b> | <b>\$248,230</b> | <b>CIF</b> |
|                                      | <b>FY 2028</b> | <b>\$153,325</b> | <b>CIF</b> |

Critical
  Recommended
  Contingent on Funding

**Spending History**

|         |           |
|---------|-----------|
| FY 2025 | \$52,122  |
| FY 2026 | \$114,486 |



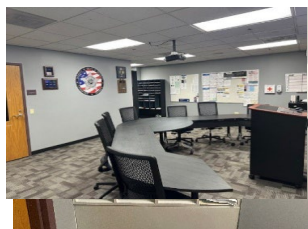
**Project Description & Justification**

The Village Hall and Police Department were constructed in 1998. The locker rooms maintain the same materials and equipment that were installed at that time. The lockers need to be replaced as some are in disrepair. The equipment and technology needs of police officers have significantly changed since the building construction. The women locker room was remodeled with new floor, fixtures and lockers in FY 2026. The roll call room was in need of a new mail sorting area, equipment storage, office furniture, and a smartboard to replace the existing whiteboard. This project is nearing completion with new furniture and storage installed in FY2025. The south garage area is used to store vehicle maintenance equipment and officer equipment. The storage areas had deteriorated were no longer sufficient for the intended purpose. The south garage and storage area were renovated in FY2025 with solutions that will serve the Police Department for many years. The floors in the North and South garage area were resurfaced in FY2026. The Booking Room workstations and storage were installed when the building was completed in 1998 and has exhausted its useful life. The File Room was also completed in 1998 and the storage units, including file cabinets and shelving, have exhausted their useful life. Other areas of the Village Hall and Police Department have been renovated and had furniture replaced in recent years.

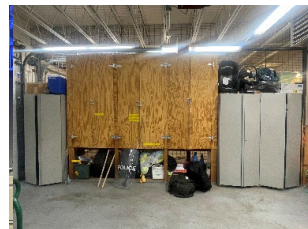
The health and wellness of Village employees is extremely important. Any initiatives that can be taken to improve the well-being of employees and allow them to perform their jobs to the best of their abilities is strongly encouraged. The storage needs of the Department and personnel have changed since the building's initial construction. The renovations will improve operational efficiency and allow personnel to better serve the community.



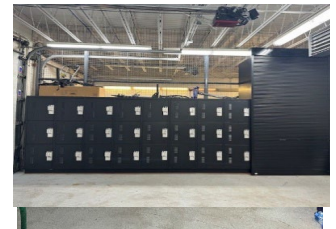
Roll Call-Before



Roll Call-After, FY25



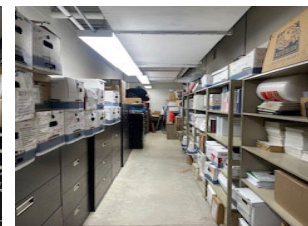
South Garage-Before



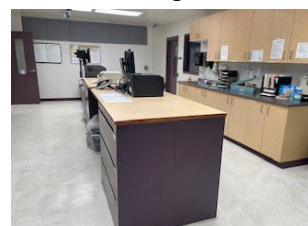
South Garage-After, FY25



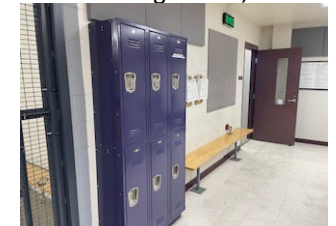
File Room



File Room



Booking Area



Booking Area

The main components of the renovation are the following:

- Locker Rooms
- Booking Room
- File Room

| <b>Men's Locker Room</b>                             | <b>Estimated Cost</b> | <b>Fiscal Year</b> |
|--|-----------------------|--------------------|
| Locker-Materials                                     | \$ 83,460             | FY2027             |
| Locker-Delivery and Installation                     | \$ 16,200             | FY2027             |
| Locker-Freight                                       | \$ 2,570              | FY2027             |
| Renovation (Flooring, Fixtures, and Finish)          | \$ 146,000            | FY2027             |
| <b>Men's Locker Room Subtotal</b>                    | <b>\$ 248,230</b>     | <b>FY2027</b>      |
| <b>Booking Room &amp; File Room Storage</b>          |                       |                    |
| Booking Desk Area and Storage                        | \$ 99,919             | FY2028             |
| File Room Storage                                    | \$ 25,510             | FY2028             |
| Delivery and Installation                            | \$ 24,469             | FY2028             |
| Freight  | \$ 3,427              | FY2028             |
| <b>Booking Room &amp; File Room Storage Subtotal</b> | <b>\$ 153,325</b>     | <b>FY2028</b>      |
| FY2027 Total   | \$ 248,230            |                    |
| FY2028 Total   | \$ 153,325            |                    |
| <b>Total Project Cost</b>                            | <b>\$ 401,555</b>     |                    |

### 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 Booking Room and File Room workstations and storage would remain in need of repair and replacement.

### 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. The renovation of the Booking Room will increase officer safety. The File Room renovation will increase storage capacity and efficiency.

|  |   |
|--|---|
| <b>Annual \$ Impact on Operating Budget-None</b> | <b>Description of Operating Budget Impact-N/A</b> |
|--|---|

**Buildings and Improvements - Public Works**

**Public Works Garage Improvements**



|         |          |     |
|---------|----------|-----|
| FY 2027 | \$35,000 | CIF |
| FY 2028 | \$30,000 | CIF |
| FY 2029 | \$10,000 | CIF |
| FY 2030 | \$15,000 | CIF |
| FY 2031 | \$0      | CIF |

- Critical
  Recommended
  Contingent on Funding

**Spending History**

|         |           |   |
|---------|-----------|---|
| FY 2026 | \$20,000  | Projected (Shelving, shop storage, and furniture)         |
| FY 2025 | \$114,807 | (PW Garage Interior Remodel)                              |
| FY 2024 | \$61,658  | (Rebuild salt storage shed, garage door, and door keypad) |
| FY 2023 | \$0       |   |
| FY 2022 | \$0       |   |

**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 and replacement of one overhead garage door and the front entry keypad were completed in FY 2024. Remodeling of the bathroom, interior repainting, and furniture replacement were completed FY 2025. Following completion of the remodel, new storage, shelving, and furniture were purchased for the interior of the public works garage.

Based on current conditions and a facility site assessment, the following facility improvements are recommended within the next five years: Installation of a roof railing following installation of rooftop solar panels, repairs to drainage in the garage, electrical repairs, HVAC repairs. Installation of roof railing is needed for fall prevention for maintenance on RTUs and solar panels. Interior drainage will be for drainage grates located inside the garage. Electrical repairs will replace panels and breakers along with any changes to capacity to make the garage EV capable. HVAC repairs are the offices only.

| Repair/Improvement                 | Estimated Cost | Year    |
|------------------------------------|----------------|---------|
| Roof railing and interior drainage | \$ 35,000.00   | FY 2027 |
| Electrical                         | \$ 30,000.00   | FY 2028 |
| HVAC                               | \$ 10,000.00   | FY 2029 |
| Parking Lot Gate                   | \$ 15,000.00   | FY 2030 |
| Total                              | \$ 90,000      |         |

**Project Impact**

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

**Buildings and Improvements - Public Works**

**Pumping Station Improvements**

Water & Sewer



|         |           |         |
|---------|-----------|---------|
| FY 2027 | \$10,000  | WS      |
| FY 2028 | \$153,000 | CERF/WS |
| FY 2029 | \$32,500  | WS      |
| FY 2030 | \$0       | WS      |
| FY 2031 | \$0       | WS      |

Critical

Recommended

Contingent on Funding

**Spending History**

|         |          |                                     |
|---------|----------|-------------------------------------|
| FY 2026 | \$19,900 | Fencing installation                |
| FY 2025 | \$0      |                                     |
| FY 2024 | \$0      |                                     |
| FY 2023 | \$0      |                                     |
| FY 2022 | \$20,000 | (Stucco coating system application) |

**Project Description & Justification**

The Pumping Station, located at 7525 Berkshire Street, is the facility that houses all pumps, piping, valves, and auxiliary equipment (including the SCADA controls) that are all central and critical to the operation of the Village's water distribution system. The majority of janitorial and minor maintenance tasks and operations are performed and coordinated by Water Division personnel. Tasks and operations that cannot be performed in-house are outsourced. Upgrades completed in FY 2026 including improved fencing and installation of a rooftop access door. In FY 2027, office furniture will be purchased for the pump station office. Reflooring of the pump station basement is anticipated for FY 2029. Reflooring cost estimates range from \$25,750 to \$38,625 depending on the grade of the material used.

A Caterpillar 3400 500KW Diesel Emergency Generator and Switch Panel were purchased in FY 1988 and are on year 38 of their 40 year useful life. Replacement of the generator and switch panel are anticipated for FY 2028 and are estimated to cost approximately \$153,000.

| Repair/Improvement                   | Estimated Cost   | Year    |
|--------------------------------------|------------------|---------|
| Pump Station Office Furniture        | \$10,000         | FY 2027 |
| Emergency Generator and Switch Panel | \$153,000        | FY 2028 |
| Refloor basement                     | \$32,500         | FY 2029 |
| <b>Total</b>                         | <b>\$195,500</b> |         |

**Project Impact**

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

***Buildings and Improvements - Solar Installation***

**Solar Installation**



|                |                 |            |
|----------------|-----------------|------------|
| <b>FY 2027</b> | <b>\$39,917</b> | <b>CIF</b> |
| <b>FY 2028</b> | <b>\$0</b>      |            |
| <b>FY 2029</b> | <b>\$0</b>      |            |
| <b>FY 2030</b> | <b>\$0</b>      |            |
| <b>FY 2031</b> | <b>\$0</b>      |            |

- Critical     
  Recommended     
  Contingent on Funding

**Spending History**

FY 2026                      \$119,751

**Project Description & Justification**

The Village Board has expressed interest in installing solar panels on Village property. The Village had previously identified the Pumping Station as a potential candidate for a ground mounted solar installation. Given the high energy consumption of the Pumping Station and limited available space for the installation, the anticipated electricity generated from the installation would only cover a fraction one month's energy consumption for the station. Staff then explored the possibility of rooftop solar at the Public Works Garage at 45 Forest Ave. Because of the comparatively low energy consumption levels at the Garage, a 55 kW system would result in the facility being net zero, meaning the rooftop solar installation would generate as much energy annually as is consumed by the facility. Because the electricity at the Public Works Garage is paid through the Village's franchise agreement with ComEd, the monetary savings would be realized through a reduction in the franchise fee appearing on resident's ComEd bills. This project was bid and awarded in FY 2026 with completion expected in early FY 2027. The total cost for the winning bid was \$159,668 for installation of a 58.22 kW system. After rebates and incentives, the net cost is \$16,695. The project will be completed prior to expiration of various federal solar incentives effective July 1, 2026. Consideration of future projects would be contingent on the restoration of federal incentives.

| Repair/Improvement | Estimated Cost | Year |
|--------------------|----------------|------|
|                    |                |      |
| <b>Total</b>       | <b>\$0</b>     |      |

**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 2027:

| <b>Department</b> | <b>Number of Vehicles to be Replaced in FY 2027</b> | <b>Cost of Vehicles to be Replaced in FY 2027</b> | <b>Total Number of Vehicles in Fleet</b> |
|-------------------|---|---|--|
| Building          | -   | \$ -  | 2  |
| Police            | 2   | \$ 134,180  | 17                                       |
| Fire              | 1   | \$ 280,000  | 9  |
| Public Works      | 2   | \$ 287,605  | 22                                       |
| <b>Total</b>      | <b>5</b>  | <b>\$ 701,785</b>                                 | <b>50</b>                                |

### **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 2027 Budget**

| Vehicles     | Fiscal Year    |                  |                |                |                  | Five Year<br>Total | Funding Source |
|--------------|----------------|------------------|----------------|----------------|------------------|--------------------|----------------|
|              | 2027           | 2028             | 2029           | 2030           | 2031             |                    |                |
| Building     | -              | 45,000           | -              | -              | -                | 45,000             | CERF           |
| Police       | 134,180        | 232,470          | 194,735        | 144,790        | 410,126          | 1,116,301          | CERF           |
| Fire         | 280,000        | 1,800,000        | 63,000         | -              | -                | 2,143,000          | CERF           |
| Public Works | 287,605        | 342,102          | 80,775         | 403,661        | 746,987          | 1,861,130          | CERF & CERF/WS |
| <b>Total</b> | <b>701,785</b> | <b>2,419,572</b> | <b>338,510</b> | <b>548,451</b> | <b>1,157,113</b> | <b>5,165,431</b>   |                |

| Proposed Funding Source                   | Fiscal Year    |                  |                |                |                  | Five Year<br>Total |
|---|----------------|------------------|----------------|----------------|------------------|--------------------|
|   | 2027           | 2028             | 2029           | 2030           | 2031             |                    |
| Capital Equipment Replacement Fund (CERF) | 701,785        | 2,419,572        | 257,735        | 487,241        | 895,110          | 4,761,443          |
| CERF- Water and Sewer (CERF/WS)           | -              | -                | 80,775         | 61,210         | 262,003          | 403,988            |
| <b>Totals</b>                             | <b>701,785</b> | <b>2,419,572</b> | <b>338,510</b> | <b>548,451</b> | <b>1,157,113</b> | <b>5,165,431</b>   |

**Village of River Forest, Illinois  
Five Year Capital Improvement Program  
Vehicles-Police  
Fiscal Year 2027 Budget**

| Police Department               | Year | Vehicle # | This Project is: | Fiscal Year  |        |        |        |        | Five Year Total | Funding Source |
|---------------------------------|------|-----------|------------------|--|--------|--------|--------|--------|-----------------|----------------|
|                                 |      |           |                  | 2027   | 2028   | 2029   | 2030   | 2031   |                 |                |
| Marked Squad Car                | 2023 | 1         | Recommended      | -  | -      | 80,360 | -      | -      | 80,360          | CERF           |
| Marked Squad Car                | 2023 | 2         | Recommended      | -  | 77,490 | -      | -      | 82,230 | 159,720         | CERF           |
| Marked Squad Car                | 2023 | 3         | Recommended      | -  | 77,490 | -      | -      | 82,230 | 159,720         | CERF           |
| Marked Squad Car                | 2023 | 4         | Recommended      | 76,290   | -      | -      | 80,960 | -      | 157,250         | CERF           |
| Marked Squad Car                | 2023 | 5         | Recommended      | -  | 77,490 | -      | -      | 82,230 | 159,720         | CERF           |
| Marked Squad Car                | 2026 | 6         | Recommended      | -  | -      | 80,360 | -      | -      | 80,360          | CERF           |
| Marked Traffic/Patrol           | 2026 | 8         | Recommended      | -  | -      | -      | -      | 89,055 | 89,055          | CERF           |
| Community Service Vehicle       | 2020 | 10        | Recommended      | -  | -      | 34,015 | -      | -      | 34,015          | CERF           |
| Detectives Vehicle              | 2017 | 12        | Recommended      | 57,890   | -      | -      | -      | -      | 57,890          | CERF           |
| Unmarked Tactical               | 2025 | 13        | Recommended      | -  | -      | -      | -      | 74,381 | 74,381          | CERF           |
| Chief's Vehicle                 | 2023 | 17        | Recommended      | -  | -      | -      | 63,830 | -      | 63,830          | 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- Charger | 2015 | 11        | N/A              |  |        |        |        |        | -               |                |
| Admin Pool Vehicle              | 2016 | 14        | N/A              |  |        |        |        |        | -               |                |
| Covert Detective Ford Fusion    | 2015 | 15        | N/A              |  |        |        |        |        | -               |                |
| Patrol Commander-Explorer       | 2015 | 16        | N/A              |  |        |        |        |        | -               |                |
| <b>Total</b>                    |      |           |                  |  |        |        |        |        | <b>134,180</b>  | <b>232,470</b> |

| Proposed Funding Source                   | Fiscal Year    |                |                |                |                | Five Year Total  |
|---|----------------|----------------|----------------|----------------|----------------|------------------|
|   | 2027           | 2028           | 2029           | 2030           | 2031           |                  |
| Capital Equipment Replacement Fund (CERF) | 134,180        | 232,470        | 194,735        | 144,790        | 410,126        | 1,116,301        |
| <b>Totals</b>                             | <b>134,180</b> | <b>232,470</b> | <b>194,735</b> | <b>144,790</b> | <b>410,126</b> | <b>1,116,301</b> |

## Vehicles - Police

|                                |  |   |             |
|--------------------------------|--|---|-------------|
| <b>Marked Squad Car</b>        | <b>FY 2027</b>                               | <b>\$76,290</b>                             | <b>CERF</b> |
| <b>Squad 4</b>                 | <b>FY 2030</b>                               | <b>\$80,960</b>                             | <b>CERF</b> |
| <input type="radio"/> Critical | <input checked="" type="radio"/> Recommended | <input type="radio"/> Contingent on Funding |             |
| Make                           | Dodge  |   |             |
| Model                          | Durango                                      |   |             |
| Year                           | 2023   |   |             |
| Cost                           | \$54,465                                     |   |             |
| Useful Life                    | 3 years                                      |   |             |
| Current Life                   | 2.5 years                                    |   |             |

### Project Description & Justification

The vehicle's estimated cost incorporates \$19,238 for equipment and installation, which includes exterior Police markings, a light-emitting diode (LED) light bar, and miscellaneous items needed to facilitate the installation of major components. The vehicle was deployed in July 2023. The mileage as of 12/9/2025 is 50,000. The average monthly miles driven is expected to be approximately 2,000. Estimated mileage at the time of replacement: 80,000.

### Vehicle Description

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

| Maintenance Costs FY                          | Average Cost per Repair |              |
|---|-------------------------|--------------|
| Routine Maintenance since July 2023           | \$18,256.00             | 12 @ \$1,521 |
| Cost of Repairs While Under Warranty          | \$0.00                  |              |
| <b>Total Spent on Maintenance and Repairs</b> | <b>\$18,256.00</b>      |              |

### Project Alternative

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

### Operational Impact

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

### Project Impact

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

### Carryover History

None

## Vehicles - Police

|   |  |   |             |
|---|--|---|-------------|
| <b>Dodge Durango Primary Detectives Vehicle</b> | <b>FY 2027</b>                               | <b>\$57,890</b>                             | <b>CERF</b> |
| <b>Squad 12</b>                                 | <b>FY 2032</b>                               | <b>\$63,920</b>                             | <b>CERF</b> |
| <input type="radio"/> Critical                  | <input checked="" type="radio"/> Recommended | <input type="radio"/> Contingent on Funding |             |
| Make  | Dodge  |   |             |
| Model   | Durango                                      |   |             |
| Year  | 2017   |   |             |
| Cost  | \$31,341                                     |   |             |
| Useful Life                                     | 5 years                                      |   |             |
| Current Life                                    | 9 years                                      |   |             |

### Project Description & Justification

The vehicle's estimated cost incorporates an all-wheel-drive SUV, \$10,000 for covert equipment and installation, including hidden light-emitting diode (LED) emergency lights, radio antennae, and miscellaneous items needed to facilitate the installation of major components. The in-service date was October 1, 2016. The mileage is 39,210 as of 12/9/2025. The average monthly miles driven is 390. Estimated mileage at the time of replacement: 58,000. Staff recommends deferring the purchase of this vehicle from FY 2025 to FY 2026 and is being deferred further to FY 2027. Depending on the vehicle's condition at replacement time, this vehicle will be deferred or can be rotated as the secondary Detective Unit, a tactical vehicle, command vehicle, or training

### Vehicle Description

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

| Maintenance Costs                             |                   | Average Cost per Repair |
|---|-------------------|-------------------------|
| Routine Maintenance since October 1, 2016     | \$3,779.00        | 12 @ \$315              |
| Cost of Repairs While Under Warranty          | \$0.00            |                         |
| <b>Total Spent on Maintenance and Repairs</b> | <b>\$3,779.00</b> |                         |

### 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. In addition, tactical or detective plainclothes units are eventually identified by the local criminal element and become somewhat ineffective for investigative purposes. Major vehicle manufacturers continue the development of Hybrid and/or All-Electric Vehicles for law enforcement patrol use. As their availability expands, the availability of the equipment needed to outfit the vehicles for patrol use will also need to expand. The price of these vehicles is high compared to traditional vehicles, but the price may reduce when the supply increases. The FY 2027 cost assumes the funding requirement anticipated for purchasing an All-Electric Vehicle. The Village will also pursue grant funding for the electrification of its fleet.

### Operational Impact

Breakdowns directly impact the department's ability to respond to and investigate criminal activity. In addition, the Department depends on unmarked/covert units to perform a myriad of surveillance, tactical, investigative and, and arrest functions for the community.

### Project Impact

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

### Carryover History

Deferred from FY 2022, FY 2023, FY 2024, FY 2025, FY 2026 to FY 2027.

**Village of River Forest, Illinois**  
**Five Year Capital Improvement Program**  
**Vehicles-Fire**  
**Fiscal Year 2027 Budget**

| Fire Department              | Year | Vehicle # | This Project is: | Fiscal Year   |                  |               |          |          | Five Year Total  | Funding Source |
|------------------------------|------|-----------|------------------|---|------------------|---------------|----------|----------|------------------|----------------|
|                              |      |           |                  | 2027  | 2028             | 2029          | 2030     | 2031     |                  |                |
| Administrative Vehicle       | 2019 | 201       | Recommended      | -   | -                | 63,000        | -        | -        | 63,000           | CERF           |
| Utility/Light Rescue Vehicle | 2006 | 218       | Recommended      | 280,000   | -                | -             | -        | -        | 280,000          | CERF           |
| Quint                        | 2026 | 219       | Recommended      | -   | 1,800,000        | -             | -        | -        | 1,800,000        | CERF           |
| Ambulance                    | 2014 | 215       | Recommended      | This vehicle is a reserve and replaced with frontline upon purchase |                  |               |          |          | -                | CERF           |
| <b>Total</b>                 |      |           |                  | <b>280,000</b>  | <b>1,800,000</b> | <b>63,000</b> | <b>-</b> | <b>-</b> | <b>2,143,000</b> |                |

| Proposed Funding Source                   | Fiscal Year    |                  |               |          |          | Five Year Total  |
|---|----------------|------------------|---------------|----------|----------|------------------|
|   | 2027           | 2028             | 2029          | 2030     | 2031     |                  |
| Capital Equipment Replacement Fund (CERF) | 280,000        | 1,800,000        | 63,000        | -        | -        | 2,143,000        |
| <b>Totals</b>                             | <b>280,000</b> | <b>1,800,000</b> | <b>63,000</b> | <b>-</b> | <b>-</b> | <b>2,143,000</b> |

## Vehicles - Fire

### Rescue Vehicle – FD218

Critical

Recommended

FY 2027

\$280,000

CERF

Contingent on Funding

Make E-One  
 Model Light Rescue  
 Year 2025  
 Cost \$280,000  
 Useful Life 20 Years  
 Current Life 0 Years



### Vehicle Description

A light rescue vehicle is a compact emergency vehicle designed to carry specialized rescue equipment, allowing first responders to handle a variety of rescue operations like vehicle extrication, technical rescue, hazardous materials, fire investigation, water rescue, and medical support, and it provides a smaller, more maneuverable option for quicker response to various rescue scenarios while still carrying essential tools. This vehicle is capable of towing trailers that are part of our MABAS Division 11 emergency equipment cache and can also function as a command vehicle at our emergency incidents. This vehicle is more economical to operate compared to the larger apparatus for many of our non-emergent responses as well.

| Vehicle | Year | Date | Road Mileage |
|---------|------|------|--------------|
| FD-218  |      |      |              |

### Maintenance Costs for Past 2.5 Years

|  |            |
|--|------------|
| Routine Maintenance as of December, 2024 |            |
| Cost of Repairs                          | \$0        |
| <b>Total</b>                             | <b>\$0</b> |

### Project Alternative

- Purchase an all-wheel-drive SUV to place in service for severe weather conditions, which provides better traction ability during fire response in extreme weather conditions (four-wheel vs. two-wheel drive).
- Maintain current vehicle for another year and re-evaluate next budget.

### Operational Impact

The challenges faced by first responders is continuing to evolve more each day. These challenges can create turbulence for departments that are unwilling to seek an innovative means to provide the quality services of the past while attacking the new problems of today. It is in this regard that the River Forest Fire Department is looking to purchase a new vehicle for use during multiple specialized and routine responses. Through the collection and analyzation of empirical data, our department was able to note a lack of efficiency on our initial responses. Wear and tear on our apparatus is creating a heavy financial burden to the stakeholders within our jurisdiction. Seeking a more effective way to maintain the high level of service the village deserves, while creating a more fiscally responsible means of providing the service may be achievable.

### Project Impact

| Annual \$ Impact on Operating Budget                                      | Description of Operating Budget Impact  |
|---|---|
| Normal reduction in maintenance costs<br>\$1,500 preventative maintenance | Reduce fleet maintenance by providing new, warranty driven apparatus, replacing older, costlier vehicle |

### Carryover History

The replacement of current Utility Vehicle 219 has been deferred since FY 2014.

Village of River Forest, Illinois  
 Five Year Capital Improvement Program  
 Vehicles-Public Works  
 Fiscal Year 2027 Budget

| Public Works Department        | Description          | Year | Vehicle # | This Project is: | Fiscal Year    |                |               |                |                | Five Year        | Funding Source |
|--------------------------------|----------------------|------|-----------|------------------|----------------|----------------|---------------|----------------|----------------|------------------|----------------|
|                                |                      |      |           |                  | 2027           | 2028           | 2029          | 2030           | 2031           | Total            |                |
| Single Axle Dump Truck         | Freightliner         | 2018 | 30        | Recommended      | -              | -              | -             | 192,704        | -              | 192,704          | CERF           |
| Single Axle Dump Truck         | Freightliner         | 2018 | 32        | Recommended      | -              | -              | -             | -              | 222,981        | 222,981          | CERF           |
| Pick-up Truck w/ Dump Body     | Ford F550 Super Duty | 2020 | 33        | Recommended      | -              | -              | -             | 86,350         | -              | 86,350           | CERF           |
| Pick-up Truck w/ Dump Body     | Ford F550            | 2016 | 40        | Recommended      | -              | 116,223        | -             | -              | -              | 116,223          | CERF           |
| Front End Loader               | Front End Loader     | 2012 | 45        | Recommended      | -              | 225,879        | -             | -              | -              | 225,879          | CERF           |
| Aerial Truck                   | International 4400   | 2003 | 46        | Critical         | 222,605        | -              | -             | -              | -              | 222,605          | CERF           |
| Pick-Up Truck                  | Ford F350 Super Duty | 2015 | 49        | Recommended      | 65,000         | -              | -             | -              | -              | 65,000           | CERF           |
| Sewer Truck                    | Aquatech B-10        | 2019 | 65        | Critical         | -              | -              | -             | -              | 524,006        | 524,006          | CERF/CERF/WS   |
| Cargo Van (Water)              | Ford F550            | 2019 | 66        | Recommended      | -              | -              | 80,775        | -              | -              | 80,775           | CERF/WS        |
| Skid Steer Loader w/Implements | Bobcat               | 2016 |           | Recommended      | -              | -              | -             | 63,397         | -              | 63,397           | CERF           |
| Cargo Van (Engineering)        | Ford Transit Connect | 2015 | 68        | Recommended      | -              | -              | -             | 61,210         | -              | 61,210           | CERF/WS        |
| <b>Total</b>                   |                      |      |           |                  | <b>287,605</b> | <b>342,102</b> | <b>80,775</b> | <b>403,661</b> | <b>746,987</b> | <b>1,861,130</b> |                |

| Proposed Funding Source                   | Fiscal Year    |                |               |                |                | Five Year        |
|---|----------------|----------------|---------------|----------------|----------------|------------------|
|   | 2027           | 2028           | 2029          | 2030           | 2031           | Total            |
| Capital Equipment Replacement Fund (CERF) | 287,605        | 342,102        | -             | 342,451        | 484,984        | 1,457,142        |
| CERF - Water and Sewer (CERF/WS)          | -              | -              | 80,775        | 61,210         | 262,003        | 403,988          |
| <b>Totals</b>                             | <b>287,605</b> | <b>342,102</b> | <b>80,775</b> | <b>403,661</b> | <b>746,987</b> | <b>1,861,130</b> |

## Vehicles - Public Works

**Aerial Truck #46**

**FY 2027**

**\$222,605**

**CERF**

Critical

Recommended

Contingent on Funding

Make International  
 Model 4400  
 Year 2003  
 Purchase Cost \$83,336  
 Purchased FY 2003  
 Useful Life 15 years  
 Current Life 22 years



### Vehicle Description

Various personnel in the Operations Division use this aerial truck. The vehicle is equipped with a 55-foot working height utility bucket, emergency lighting, and two-way radio. The vehicle is used for tree trimming, streetlight maintenance, traffic signal maintenance, and installing holiday decorations. The Operations Division has begun outsourcing tree trimming work, reducing the amount of strain on the vehicle. The new vehicle was ordered in FY 2026 with delivery and payment being anticipated for early FY 2027.

|                           | Mileage | Hours | Date       |
|---------------------------|---------|-------|------------|
| Total Vehicle Miles/Hours | 23,481  | 1,089 | 12/11/2025 |

### Recent Maintenance Costs

| Date         | Maintenance Performed                                      | Cost               |
|--------------|--|--------------------|
| 8/1/2018     | Replaced LED light bar                                     | \$387.68           |
| 3/1/2019     | Replaced electronic gas pedal                              | \$840.00           |
| 9/1/2019     | AC ESC module replaced and programmed                      | \$2,720.00         |
| 3/17/2021    | Replaced ABS sensor  | \$339.99           |
| 4/19/2021    | Replaced seat bottom                                       | \$445.00           |
| 7/13/2021    | Replaced 2 batteries                                       | \$598.00           |
| 8/20/2021    | Side strobe light  | \$97.08            |
| 9/1/2021     | Safety lane inspection                                     | \$40.00            |
| 8/13/2021    | DIELECTRIC testing   | \$349.00           |
| 12/14/2021   | Oil cooler seal replacement and Transmission line replaced | \$1,895.15         |
| 1/26/2022    | Fuel filters changed, air filter changed                   | \$120.00           |
| 2/1/2022     | Oil and filter change                                      | \$33.28            |
| 3/11/2022    | Safety lane sticker  | \$40.00            |
| 4/25/2022    | Rear main seal, water pump, oil pan gasket                 | \$4,713.52         |
| 9/8/2022     | Hoses for hydraulic swivel                                 | \$136.32           |
| 9/26/2022    | Decals and bed level replaced                              | \$233.00           |
| 10/12/2022   | Safety lane inspection                                     | \$40.00            |
| 1/1/2023     | Oil, oil filter, fuel filter, air filter changed           | \$67.24            |
| 2/2/2023     | Hydraulic line blown and replaced                          | \$102.41           |
| 5/16/2023    | Safety lane inspection                                     | \$40.00            |
| 6/29/2023    | Thermostat   | \$185.00           |
| 8/16/2023    | Pedestal hydro filter                                      | \$36.99            |
| 11/29/2023   | Safety lane inspection                                     | \$40.00            |
| 5/28/2024    | Safety lane inspection                                     | \$40.00            |
| 6/23/2024    | Pedestal hydraulic pressure adjusted. Filter replaced      | \$596.56           |
| 1/17/2025    | Safety lane inspection                                     | \$40.00            |
| 1/21/2025    | Oil and filter change                                      | \$129.44           |
| <b>Total</b> |  | <b>\$14,305.66</b> |

**Project Alternative**

This vehicle was originally scheduled for replacement in FY 2018. This vehicle continues to be in good mechanical condition; therefore, Staff recommends deferring its replacement to FY 2026. Purchase of the replacement vehicle was approved in FY 2026 with the vehicle expected to be completed and delivered in early FY 2027.

**Operational Impact**

This vehicle is the only aerial bucket truck in the fleet. Its primary use is tree trimming and streetlight maintenance, and its secondary uses include building maintenance and assisting the Village with holiday decorating.

**Project Impact**

| Annual \$ Impact on Operating Budget | Description of Operating Budget Impact          |
|--------------------------------------|---|
| \$2,500.00                           | Routine Annual Maintenance and periodic repairs |

**Carryover History**

This vehicle was carried over from FY 2018. Because the vehicle is still in good working condition, it was deferred to FY 2026, with purchase to be finalized in FY 2027

## Vehicles - Public Works

**Pickup Truck #49** **FY 2027** **\$65,000** **CERF**

Critical

Recommended

Contingent on Funding

Make Ford  
 Model F350 Super Duty  
 Year 2015  
 Purchase Cost \$26,676  
 Purchased FY 2016  
 Useful Life 8 years  
 Current Life 11 years



### Vehicle Description

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

|                     |        |      |            |
|---------------------|--------|------|------------|
| Total Vehicle Miles | 43,858 | Date | 12/11/2025 |
|---------------------|--------|------|------------|

### Recent Maintenance Costs

| Date         | Maintenance Performed                 | Cost              |
|--------------|---------------------------------------|-------------------|
| 1/1/2019     | Replaced front wiring harness on plow | \$230.00          |
| 6/20/2020    | Changed oil and replaced front brakes | \$1,088.89        |
| 7/20/2020    | Replaced catalytic converters         | \$1,702.26        |
| 10/1/2020    | Safety lane sticker                   | \$40.00           |
| 12/7/2020    | Air filter                            | \$14.09           |
| 10/29/2021   | Safety lane sticker                   | \$40.00           |
| 12/21/2021   | Oil and filter change                 | \$45.97           |
| 1/4/2022     | Air filter changed                    | \$18.13           |
| 10/12/2022   | Safety lane inspection                | \$40.00           |
| 1/24/2023    | Oil and filter change                 | \$79.97           |
| 1/24/2023    | Air filter changed                    | \$15.09           |
| 3/31/2023    | New tires                             | \$859.59          |
| 12/18/2023   | Safety lane inspection                | \$40.00           |
| 12/28/2023   | New tires                             | \$261.22          |
| 1/25/2024    | Oil change                            | \$79.97           |
| 1/25/2024    | Air filter replaced                   | \$15.09           |
| 12/19/2024   | Oil change                            | \$71.97           |
| 1/17/2025    | Safety lane inspection                | \$40.00           |
| 1/21/2025    | Air filter replaced                   | \$15.09           |
| 10/17/2025   | Battery                               | \$217.00          |
| <b>Total</b> |                                       | <b>\$4,914.33</b> |

### Project Alternative

The alternative is to defer the purchase to later years or 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 that would also be impacted if removed from the fleet.

**Project Impact**

| Annual \$ Impact on Operating Budget | Description of Operating Budget Impact          |
|--------------------------------------|---|
| \$900.00                             | Routine Annual Maintenance and periodic repairs |

**Carryover History**

This vehicle was scheduled for replacement in FY 2024 and is being deferred to FY 2027 due to the vehicle's current condition.

# 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 2027:

| <b>Equipment</b>                       | <b>Cost of Equipment</b> | <b>Funding Source</b> | <b>This Project is:</b> |
|--|--------------------------|-----------------------|-------------------------|
| Live Scan System (PD)                  | \$ 28,422                | CERF                  | Recommended             |
| Overweight Truck Scales (PD)           | \$ 20,680                | CERF                  | Recommended             |
| Pole Mounted Radar (PD)                | \$ 15,596                | CERF                  | Recommended             |
| Police Radios-Handheld and In-Car (PD) | \$ 51,677                | CERF                  | Critical                |
| Street Camera System (PD)              | \$ 243,500               | CERF/M-TIF/N-TIF      | Recommended             |
| Compression System 2 (FD)              | \$ 21,645                | GF                    | Recommended             |
| SCBA (FD)                              | \$ 34,800                | CERF                  | Recommended             |
| Stump Grinder (PW)                     | \$ 87,250                | CERF                  | Critical                |
| Asphalt Kettle (PW)                    | \$ 55,200                | CERF                  | Recommended             |
| Salt Brine Equipment (PW)              | \$ 31,000                | CERF                  | Recommended             |
| Water Valve Operator (PW)              | \$ 46,350                | CERF/WS               | Recommended             |
| Wing Plow (PW)                         | \$ 25,000                | GF                    | Recommended             |
| <b>Total</b>                           | <b>661,120</b>           |                       |                         |

**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 2027 Budget**

|  | This Project is: | Fiscal Year    |                |                |                |                | Five Year Total  | Funding Source   |
|--|------------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|
|  |                  | 2027           | 2028           | 2029           | 2030           | 2031           |                  |                  |
| <b>Police Department</b>                       |                  |                |                |                |                |                |                  |                  |
| Automatic License Plate Reader                 | Recommended      | -              | -              | 73,100         | -              | 90,300         | 163,400          | CERF/M-TIF/N-TIF |
| Live Scan System                               | Recommended      | 28,422         | -              | -              | -              | -              | 28,422           | CERF             |
| Overweight Truck Scales                        | Recommended      | 20,680         | -              | -              | -              | -              | 20,680           | CERF             |
| Pole Mounted Radar                             | Recommended      | 15,596         | 15,908         | 16,227         | 16,552         | -              | 64,283           | CERF             |
| Police Radios                                  | Critical         | 51,677         | 52,711         | -              | -              | 55,937         | 160,325          | CERF             |
| Radar  | Recommended      | -              | -              | -              | -              | 22,105         | 22,105           | CERF             |
| Village Hall Camera System                     | Recommended      | -              | 81,097         | -              | -              | -              | 81,097           | CERF             |
| Digital In-Car Cameras                         | Recommended      | -              | -              | 110,824        | -              | -              | 110,824          | CERF             |
| Street Camera System                           | Recommended      | 243,500        | -              | -              | 258,405        | -              | 501,905          | CERF/M-TIF/N-TIF |
| Taser-Less Lethal Equipment                    | Recommended      | -              | -              | -              | 37,070         | 24,711         | 61,781           | CERF             |
| Body Worn Camera System                        | Recommended      | -              | -              | 216,006        | -              | -              | 216,006          | CERF             |
| Electronic Bicycles/Bicycles                   | Recommended      | -              | -              | -              | 20,569         | -              | 20,569           | CERF             |
| Special Application Vehicle                    | Recommended      | -              | 25,000         | -              | -              | -              | 25,000           | GF               |
| <b>Fire Department</b>                         |                  |                |                |                |                |                |                  |                  |
| Alerting System                                | Recommended      | -              | -              | -              | 105,000        | -              | 105,000          | CERF             |
| Compression System 2                           | Recommended      | 21,645         | -              | -              | -              | -              | 21,645           | GF               |
| Self-Contained Breathing Apparatus             | Recommended      | 34,800         | 37,790         | 41,540         | 45,180         | -              | 159,310          | CERF             |
| <b>Public Works</b>                            |                  |                |                |                |                |                |                  |                  |
| Stump Grinder                                  | Critical         | 87,250         | -              | -              | -              | -              | 87,250           | CERF             |
| Stainless Steel V-Box Salt Spreader (Large)    | Recommended      | -              | 32,791         | -              | -              | -              | 32,791           | CERF             |
| Stainless Steel V-Box Salt Spreader (Small #1) | Recommended      | -              | -              | -              | 27,326         | -              | 27,326           | CERF             |
| Stainless Steel V-Box Salt Spreader (Small #2) | Recommended      | -              | -              | -              | -              | 27,873         | 27,873           | CERF             |
| Chipper - 1800 Model                           | Recommended      | -              | -              | -              | 111,525        | -              | 111,525          | CERF             |
| Asphalt Kettle                                 | Recommended      | 55,200         | -              | -              | -              | -              | 55,200           | CERF             |
| Salt Brine Equipment                           | Recommended      | 31,000         | -              | -              | -              | -              | 31,000           | CERF             |
| Salt Brine Application Equipment (1)           | Recommended      | -              | -              | -              | -              | 18,582         | 18,582           | CERF             |
| Grapple Bucket                                 | Contingent       | -              | -              | 18,597         | -              | -              | 18,597           | CERF             |
| Water Valve Operator                           | Recommended      | 46,350         | -              | -              | -              | -              | 46,350           | CERF/WS          |
| 6" Trash Pump #2                               | Recommended      | -              | -              | 18,051         | -              | -              | 18,051           | CERF/WS          |
| Wing Plow                                      | Recommended      | 25,000         | -              | -              | -              | -              | 25,000           | GF               |
| <b>Total</b>                                   |                  | <b>661,120</b> | <b>245,297</b> | <b>494,345</b> | <b>621,627</b> | <b>239,508</b> | <b>2,261,897</b> |                  |

| Proposed Funding Source                   | Fiscal Year    |                |                |                |                | Five Year Total  |
|---|----------------|----------------|----------------|----------------|----------------|------------------|
|   | 2027           | 2028           | 2029           | 2030           | 2031           |                  |
| Capital Equipment Replacement Fund (CERF) | 446,375        | 220,297        | 450,194        | 492,427        | 209,408        | 1,818,701        |
| General Fund (GF)                         | 46,645         | 25,000         | -              | -              | -              | 71,645           |
| CERF - Water and Sewer (CERF/WS)          | 46,350         | -              | 18,051         | -              | -              | 64,401           |
| Madison Street TIF Fund (M-TIF)           | 60,875         | -              | 26,100         | 64,600         | -              | 151,575          |
| North Avenue TIF Fund (N-TIF)             | 60,875         | -              | -              | 64,600         | 30,100         | 155,575          |
| <b>Totals</b>                             | <b>661,120</b> | <b>245,297</b> | <b>494,345</b> | <b>621,627</b> | <b>239,508</b> | <b>2,261,897</b> |

**Equipment - Police**

**Live Scan System** **FY 2027**    **\$28,422**    **CERF**

Critical                     
  Recommended                     
  Contingent on Funding

**Original Purchase Date**                      FY 2018  
**Cost**    \$0  
**Funding History**                                N/A



**Project Description & Justification**

The Live Scan System is an automated fingerprint system that creates digital images of an arrestee’s fingerprints. Once digitized, the prints are sent to several entities, including the Illinois Bureau of Identification, Chicago Police Department, and FBI, and are stored in their databases. This system is currently in use by, and connected to, all of the Cook County municipalities and streamlines the identification process. The life expectancy of the current system is six to eight years. The Village did not incur any costs for the initial system supplied by Cook County and the State of Illinois in 2004 or for the new system installed in November 2017.

**Project Alternative**

Although the cost of replacement has been funded by Cook County and the State of Illinois in the past, there is no available information providing municipalities with future funding for this mission-critical automated fingerprint system. The Village should continue to fund this equipment in case the financial responsibility of the next system is passed on to the municipality. The Live Scan Equipment is considered mission-critical to daily police operations.

**Project Impact**

| Annual \$ Impact on Operating Budget | Description of Operating Budget Impact |
|--------------------------------------|--|
| None                                 | Repairs covered by Cook County         |

**Carryover History**

This item continues to be carried over for future fiscal years. Replacement is dependent on Cook County decisions, protocols for upgrading to a new system, and funding options.

**Equipment - Police**

**Overweight Truck Scales**

**FY 2027**

**\$20,680**

**CERF**

Critical

Recommended

Contingent on Funding

**Original Purchase Date**                      FY 2006  
**Cost**    \$16,600  
**Funding History**                              N/A



**Project Description & Justification**

The Police Department currently owns four truck scales. These scales are placed under each of the tires of a suspected overweight vehicle. If determined to be overweight, the fine could be substantial depending on the violation. The Police Department conducts annual overweight truck enforcement missions, and the dayshift patrol has a trained enforcement officer who does periodic enforcement, separate from the planned missions. Overweight trucks are a detriment to Village streets because they decrease the life of the pavement through excessive wear. The scales are certified by the Illinois State Police annually. The useful life expectancy of the scales is ten years.

**Project Alternative**

The enforcement officers will have to seek alternate weigh scales without the portable truck scales. This would require the truck enforcement officer to follow the truck to an alternate location outside the Village’s jurisdiction, increasing the amount of time on the traffic stop and decreasing officers’ availability. The purchase of this equipment may be deferred depending on the condition of the scales at the time of budget planning.

**Project Impact**

| Annual \$ Impact on Operating Budget | Description of Operating Budget Impact |
|--------------------------------------|--|
| \$1,000/year                         | Annual Re-certification of Equipment   |

**Carryover History**

Although the scales have reached their useful life expectancy, replacement of these scales has been carried over from FY 2019. They are currently in full working order. Each year the scales are re-certified by the State of Illinois. They will require replacement only if found deficient by the State or if a newer, more efficient technology becomes available. The equipment will be carried over from FY 2026 to FY 2027.

**Equipment - Police**

|   |                |                 |             |
|---|----------------|-----------------|-------------|
| <b>Pole Mounted Radar Speed Display Signs</b> | <b>FY 2027</b> | <b>\$15,596</b> | <b>CERF</b> |
|   | <b>FY 2028</b> | <b>\$15,908</b> | <b>CERF</b> |
|   | <b>FY 2029</b> | <b>\$16,227</b> | <b>CERF</b> |
|   | <b>FY 2030</b> | <b>\$16,552</b> | <b>CERF</b> |

Critical

Recommended

Contingent on Funding

|                               |                   |
|-------------------------------|-------------------|
| <b>Useful Life</b>            | 5 years           |
| <b>Original Purchase Date</b> | FY 2020           |
| <b>Cost</b>                   | \$26,200          |
| <b>Funding History</b>        | 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 twenty (20) 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. 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**

| <b>Annual \$ Impact on Operating Budget</b> | <b>Description of Operating Budget Impact</b> |
|---|---|
| \$1,500                                     | Periodic maintenance - battery replacement    |

**Carryover History**

None

## Equipment - Police

|                                   |         |          |      |
|-----------------------------------|---------|----------|------|
| Police Radios-Handheld and In-Car | FY 2027 | \$51,677 | CERF |
|                                   | FY 2028 | \$52,711 | CERF |
|                                   | FY 2031 | \$55,937 | CERF |
|                                   | FY 2032 | \$57,056 | CERF |

Critical

Recommended

Contingent on Funding

|                        |                     |
|------------------------|---------------------|
| Original Purchase Date | FY 2020-FY 2023     |
| Cost                   | \$34,380            |
| Funding History        | FY 2026<br>\$46,259 |



### 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. The useful life of these radios are five years. This multi-year project spans from FY 2021 - FY 2028.

Fiscal Year Projects include FY 2026 five (5) Tri-band in-car radios and FY 2027 five (5) Tri-band in-car radios. Additional radio equipment will be purchased in 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. The cost responsibility for in-car radio equipment is the responsibility of member agencies.

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

### Carryover History

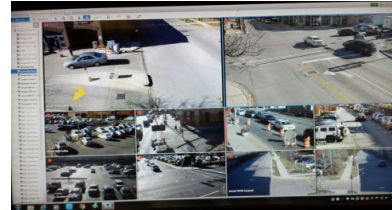
None

**Equipment - Police**

|                             |                | TOTAL            | CERF      | M-TIF    | N-TIF    |
|-----------------------------|----------------|------------------|-----------|----------|----------|
| <b>Street Camera System</b> | <b>FY 2027</b> | <b>\$243,500</b> | \$121,750 | \$60,875 | \$60,875 |
|                             | <b>FY 2030</b> | <b>\$258,405</b> | \$129,205 | \$64,600 | \$64,600 |
|                             | <b>FY 2033</b> | <b>\$274,200</b> | \$137,100 | \$68,550 | \$68,550 |
|                             | <b>FY 2036</b> | <b>\$290,990</b> | \$145,496 | \$72,747 | \$72,747 |

Critical
  Recommended
  Contingent

**Original Purchase Date** FY 2018  
**Cost** \$110,517  
**Funding History** N/A

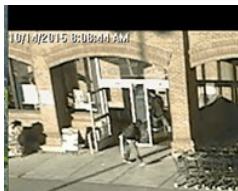


**Project Description & Justification**

The Village currently has a combination of 75 Pan-Tilt-Zoom (PTZ) and Multi-Head (MH) digital cameras located along the business corridor on Lake Street and throughout the Village and 40 fixed cameras in and around Village Hall. The camera system is supported by software, servers, modems and a wireless antenna system. The cameras can be monitored by supervisors, the dispatch center, and patrol officers on their squad car laptops, desktops, or video monitors. The digital images are stored for a minimum of 90 days and are used as evidence in criminal cases. The PTZ and MH cameras have moving parts and are out in the elements; therefore, they are prone to a shorter life expectancy than traditional fixed cameras. The estimated life of the equipment is approximately four to five years. Future CIP processes may combine Village Hall, Street Cameras, and future camera expansion projects for planning and funding purposes. A strategic planning study by the Village's IT consultant in FY 2020 included a recommendation for future program expansion, equipment costs, infrastructure upgrades, IT costs, and maintenance costs.

This program has been very successful as a force multiplier. Officers routinely refer to the cameras in real time to identify suspects involved in criminal activity, and the Detectives use the footage to create still shots of suspects for bulletins. The cameras are also a critical part of the police Real Time Crime Center, that was created pursuant to a grant from the Illinois Attorney General's Office. Below are some images of suspects captured on the camera system and later identified as perpetrators of a crime. It also allows for 24-hour situational awareness. Staff has made every effort to keep all cameras operational; however, heavy usage, exposure to severe weather, and outdated wireless communication components have caused cameras at various locations to intermittently go offline, sometimes during critical, in-progress incidents, preventing officers from effectively monitoring rapidly evolving situations. As a result, staff has determined that significant portions of the communications, hardware, and storage infrastructure must be replaced and upgraded to modern technology capable of utilizing specialized public-safety cellular networks that can support the high data throughput required for video feeds.

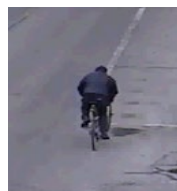
To maintain system reliability and support long-term operational needs, a structured replacement and upgrade strategy has been established. The plan utilizes a three-year rolling schedule, under which approximately one-third of the infrastructure is replaced annually. The Village currently operates three servers to support the street camera system. To improve efficiency and cost effectiveness, Server #2 will be decommissioned at the end of its useful life. Moving forward, the system will be supported by two higher-capacity servers purchased on a six-year rolling replacement schedule. This approach balances performance, cost control, and sustainability, ensuring the street camera system remains a dependable operational tool in the years ahead.



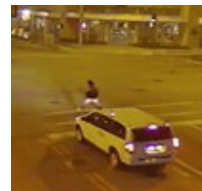
Retail Theft



Retail Theft



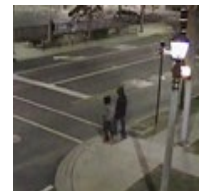
Bike Theft



Burglary



Drug Deal



Robbery

| <b>Repair/Improvement FY 2027</b>                     |  | <b>Estimated</b> |
|---|--|------------------|
| Camera System Server #1                               |  | \$90,000         |
| Street Camera System                                  |  | \$73,000         |
| Wireless Point to Point Antenna/Backhaul              |  | \$80,500         |
| <b>Total Project Cost</b>                             |  | <b>\$243,500</b> |
| <b>Repair/Improvement FY 2030</b>                     |  |                  |
| Camera System Server #3 (6 year replacement schedule) |  | \$95,500         |
| Street Camera System                                  |  | \$77,470         |
| Wireless Point to Point Antenna/Backhaul              |  | \$85,435         |
| <b>Total Project Cost</b>                             |  | <b>\$258,405</b> |
| <b>Repair/Improvement FY 2033</b>                     |  |                  |
| Camera System Server #1 (6 year replacement schedule) |  | \$101,350        |
| Street Camera System                                  |  | \$82,200         |
| Wireless Point to Point Antenna/Backhaul              |  | \$90,650         |
| <b>Total Project Cost</b>                             |  | <b>\$274,200</b> |
| <b>Repair/Improvement FY 2036</b>                     |  |                  |
| Camera System Server #3 (6 year replacement schedule) |  | \$107,550        |
| Street Camera System                                  |  | \$87,240         |
| Wireless Point to Point Antenna/Backhaul              |  | \$96,200         |
| <b>Total Project Cost</b>                             |  | <b>\$290,990</b> |

**Project Alternative**

Due to the nature of this system, there is no salient alternative if the project is not funded in the future. The continuation of this program is highly recommended.

**Project Impact**

There is no annual service fee for this program.

| <b>Annual \$ Impact on Operating Budget</b> | <b>Description of Operating Budget Impact</b> |
|---|---|
| \$10,000.00                                 | Maintenance Contract                          |

**Carryover History**

During the past three fiscal years, the Village replaced most servers, drivers, storage, software, cables, backup batteries, antennas, mounting hardware, and cameras. Some equipment may have a longer lifespan, which may reduce some estimated costs or allow for partial carryover of some equipment. The project was carried over from FY 2024 to FY 2027. During FY 2022, the Village's vendor completed the project and presenting an updated plan for FY 2027 and FY 2028 to create two phases and provide an updated equipment and installation plan. It is believed that the overall costs will be reduced, and the project may be extended past FY 2027. The multi-year implementation of the Strategic Village Camera Expansion Plan ran from FY 2022 to FY 2025. The Village's IT and camera vendor anticipate that replacement of both the Strategic Expansion Plan and the Original Camera System will be combined for future planning and funding purposes in the coming fiscal years.

**Equipment - Fire**

|                                    |         |          |      |
|------------------------------------|---------|----------|------|
| Self-Contained Breathing Apparatus | FY 2027 | \$34,800 | CERF |
|                                    | FY 2028 | \$37,790 | CERF |
|                                    | FY 2029 | \$41,540 | CERF |
|                                    | FY 2030 | \$45,180 | CERF |

**(SCBA)**

- Critical
  Recommended
  Contingent on Funding

Original Purchase Date FY 2016  
 Cost \$110,200

|                         |          |
|-------------------------|----------|
| <b>Spending History</b> |          |
| FY 2026                 | \$33,700 |



**Project Description & Justification**

This project aims to upgrade and replace 4 self-contained breathing apparatus (SCBAs) each fiscal year from FY 2026 through FY 2030. 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 - Fire**

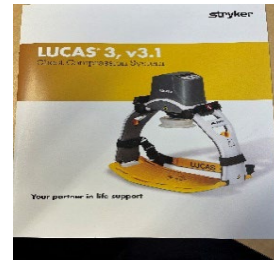
**Stryker LUCAS Chest Compression System    FY 2027    \$21,645    GF**

Critical     
  Recommended     
  Contingent on Funding

**Original Purchase Date**

**Cost**

**Funding History**                      N/A



**Project Description & Justification**

The Stryker LUCAS Chest Compression System helps firefighter/paramedics do what they do best-Save Lives. The LUCAS device delivers hands free, high-quality chest compressions and fewer interruptions than manual CPR, providing guidelines-consistent, high-quality compressions. This device will free up the paramedics from having to perform CPR and allows them to treat the cause of the cardiac failure more quickly and thoroughly. With fewer interruptions during CPR this will lead to higher compression ratios and increased blood flow to the brain. It has proven to have shown increased Return to Spontaneous Circulation (ROSC) rates as well as improved survival with good neurological outcomes compared to historical data. Studies have proven that the quality of CPR reduces as the rescuer fatigues thus reducing the amount of blood flow to the brain. The LUCAS device will perform high quality chest compressions for hours at a time. This would be the purchase of a new device in addition to the one LUCAS Chest Compression System already in use by the Fire Department.

**Project Alternative**

The Village has purchased one device and has placed it in service on the front line ambulance. The alternative would be to only utilize the one current device


**Project Impact**

| Annual \$ Impact on Operating Budget | Description of Operating Budget Impact             |
|--------------------------------------|--|
| 6,384.00 Every 6-Years               | Continue annual maintenance after warranty period. |

**Carryover History**

None

**Equipment - Public Works**

|                      |   |  |   |
|----------------------|---|--|---|
| <b>Stump Grinder</b> | <b>FY 2027</b>                            | <b>\$87,250</b>  | <b>CERF</b>                                 |
|                      | <input checked="" type="radio"/> Critical | <input type="radio"/> Recommended  | <input type="radio"/> Contingent on Funding |
| Make                 | Carlton                                   |  |   |
| Model                | 7500                                      |  |   |
| Purchase Cost        | \$20,000                                  |  |   |
| Purchased            | FY 2000                                   |  |   |
| Useful Life          | 15 years                                  |  |   |
| Current Life         | 26 years                                  |  |   |

**Project Description & Justification**

This equipment grinds tree stumps utilizing a rotating cutting disk that chips away the tree stump located on the Village right-of-way (typically the parkway). It is the only piece of equipment in the Village’s fleet that can perform this operation.

|                       |       |      |            |
|-----------------------|-------|------|------------|
| Total Equipment Hours | 1,393 | Date | 12/11/2025 |
|-----------------------|-------|------|------------|

**Recent Maintenance Costs**

| Date         | Maintenance Performed  | Cost              |
|--------------|--|-------------------|
| 1/8/2019     | oil change and oil filter, fuel filter and hydraulic filter replaced | \$15.14           |
| 12/13/2019   | Oil change, fuel filter and hydraulic filter changed                 | \$22.38           |
| 12/17/2020   | Oil change and oil , fuel and hydraulic filters                      | \$22.36           |
| 7/6/2021     | Replace cutting wheel bearings, 4 pockets and 7 teeth.               | \$950.00          |
| 1/4/2022     | Oil change and oil filter. Hydraulic and fuel filter change          | \$30.22           |
| 1/1/2023     | Oil , oil filter, fuel filter, and hydraulic filter change           | \$73.86           |
| 1/21/2025    | Oil and filters changed  | \$24.36           |
| 10/17/2025   | Battery  | \$215.00          |
| <b>Total</b> |  | <b>\$1,353.32</b> |

**Project Alternative**

Alternatives to replacing the stump grinder are as follows:

1. Defer replacing the system until it breaks down completely.
2. Purchase a used stump grinder.
3. Lease a stump grinder.
4. Outsource all stump grinding services.
5. Incorporate stump grinding into the tree removal contract and maintain the current unit to grind stumps from

Staff will analyze other alternatives and evaluate closer to the scheduled replacement of this equipment.

**Operational Impact**

Although there are alternatives for performing and/or providing for the removal of parkway tree stumps, not

**Project Impact**

| Annual \$ Impact on Operating Budget | Description of Operating Budget Impact          |
|--------------------------------------|---|
| \$350.00                             | Routine Annual Maintenance and periodic repairs |

**Carryover History**

The unit was originally scheduled for replacement in FY 2015, but since there have not been any significant maintenance issues, Staff recommends deferring its replacement to FY 2027.

**Equipment - Public Works**

**Asphalt Kettle** **FY 2027** **\$55,200** **CERF**

Critical  Recommended  Contingent on Funding

Make Stepp Manufacturing  
 Model SPH-2.0  
 Purchase Cost \$14,445  
 Purchased FY 2008  
 Useful Life 15 years  
 Current Life 18 years



**Project Description & Justification**

This tandem axle trailer is used for transporting cold patch material. The trailer is equipped with a diesel fuel-fired burner capable of heating hot and cold patch material to the proper temperature.

**Recent Maintenance Costs**

| Date         | Maintenance Performed | Cost            |
|--------------|-----------------------|-----------------|
| 4/1/2016     | Repair leaf springs   | \$300.00        |
| 7/10/2017    | Replace battery       | \$100.00        |
| 12/17/2017   | Replace tires         | \$300.00        |
| 2/12/2024    | Replace battery       | \$99.50         |
| <b>Total</b> |                       | <b>\$799.50</b> |

**Project Alternative**

Contract all pothole and permanent patching services.

**Operational Impact**

Without this equipment, patching potholes would have to be done from the back of a dump truck. The Village would not have the ability to work with a hot patch (permanent) asphalt material.

**Project Impact**

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

**Carryover History**

This purchase was carried over from FY 2023 to FY 2027.

## Equipment - Public Works

|                             |                                |  |   |             |
|-----------------------------|--------------------------------|--|---|-------------|
| <b>Salt Brine Equipment</b> |                                | <b>FY 2027</b>                               | <b>\$31,000</b>                             | <b>CERF</b> |
|                             | <input type="radio"/> Critical | <input checked="" type="radio"/> Recommended | <input type="radio"/> Contingent on Funding |             |
| <i>Make</i>                 | SnowEx                         |  |   |             |
| <i>Model</i>                | Brine Pro 2000                 |  |   |             |
| <i>Year</i>                 | 2017                           |  |   |             |
| <i>Purchase Cost</i>        | \$20,000                       |  |   |             |
| <i>Purchased</i>            | FY 2017                        |  |   |             |
| <i>Useful Life</i>          | 8 years                        |  |   |             |
| <i>Current Life</i>         | 9 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        |
| <b>Total</b> |                                    | <b>\$375.00</b> |

### Project Impact

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

### Carryover History

This purchase was carried over from FY 2025 to FY 2027.

**Equipment - Public Works / Water and Sewer**

**Water Valve Operator** **FY 2027** **\$46,350** **CERF/WS**

Critical  Recommended  Contingent on Funding

Make Hurco Tech  
 Model SD800  
 Purchase Cost \$25,970  
 Purchased FY 2017  
 Useful Life 10 years  
 Current Life 10 years



**Project Description & Justification**

The water valve operator is utilized to exercise water main valves in order to keep the valves in good operating condition. Valves that are not exercised regularly have a tendency to freeze or lock up which could prevent proper closure of the valve during a water shut-off. There are approximately 390 valves in the Village’s water distribution system and the Village has established a four year cycle on valve exercising.

Water shut-offs are most often required during the repair of water main breaks and it is the Village’s goal to minimize the impact of these shut offs on residential and commercial properties.

|  |      |      |            |
|--|------|------|------------|
| Total Equipment Hours  | N/A* | Date | 12/11/2025 |
| *The gauge measuring equipment hours is broken and not reading |      |      |            |

**Recent Maintenance Costs**

| Date         | Maintenance Performed              | Cost            |
|--------------|------------------------------------|-----------------|
| 8/20/2020    | Replaced battery                   | \$60.00         |
| 9/24/2020    | Oil change & carburetor repair kit | \$141.56        |
| 6/13/2022    | Main control panel conversion kit  | \$242.82        |
| <b>Total</b> |                                    | <b>\$444.38</b> |

**Project Alternative**

Subsequent to performing an analysis on outsourcing this program compared to purchasing the equipment and performing the service in-house, the Village opted to purchase the current valve operator. Alternatives to replacing the valve operating equipment are as follows:

1. Defer replacing the equipment until it breaks down completely.
2. Purchase new or used equipment.
3. Lease valve operating equipment.
4. Outsource all valve operating services.

**Operational Impact**

Although there are alternatives for performing/providing this infrastructure maintenance program, not performing or providing this service would compromise the Village’s efforts to proactively maintain the Village’s water system valves that could result in water shut-offs affecting a significantly higher number of residents and/or businesses than desired or necessary.

**Project Impact**

| Annual \$ Impact on Operating Budget | Description of Operating Budget Impact          |
|--------------------------------------|---|
| \$225.00                             | Routine Annual Maintenance and periodic repairs |

**Carryover History**

None

**Equipment - Public Works / Water and Sewer**

**Wing Plow**

**FY 2027**

**\$25,000**

**GF**

Critical

Recommended

Contingent on Funding

Make

Model

Purchase Cost \$25,000

Purchased FY 2027

Useful Life 15 years

Current Life 0 years



**Project Description & Justification**

A wing plow is a versatile snowplow with adjustable side extensions (wings) that significantly increase snow-clearing width, allowing for more efficient clearing of roads, parking lots, and shoulders by reducing passes needed. These hydraulic wings can angle, fold, or extend, enabling functions like windrowing snow far out, back-dragging against walls, or functioning as a standard straight plow, offering agility for both large municipal jobs and tight commercial areas.

**Recent Maintenance Costs**

| Date         | Maintenance Performed        | Cost          |
|--------------|------------------------------|---------------|
|              | None. New Equipment Purchase |               |
| <b>Total</b> |                              | <b>\$0.00</b> |

**Project Alternative**

The alternative is to not purchase this equipment and continue with current snow plow procedures.

**Operational Impact**

The increased snow-clearing width will reduce the number of vehicles needed to fully plow a street, creating a more efficient snow plowing operation.

**Project Impact**

| Annual \$ Impact on Operating Budget | Description of Operating Budget Impact              |
|--------------------------------------|---|
| \$0.00                               | Potential savings through reduction in labor costs. |

**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, DeKind Computer Consultants. Since becoming the Village IT Consultant at the beginning of FY2025, DeKind Computer Consultants has supported staff with a series of recommendations which have been 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 2027:

| <b>Equipment</b>      | <b>Cost of Equipment</b> | <b>Funding Source</b> | <b>This Project is:</b> |
|-----------------------|--------------------------|-----------------------|-------------------------|
| Computer Replacements | \$ 25,000                | CIF/CERF              | Recommended             |
| <b>Total</b>          | <b>\$ 25,000</b>         |                       |                         |

**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 2027 Budget**

|                       | This Project is: | Fiscal Year   |               |               |               |               | Five Year Total | Funding Source |
|-----------------------|------------------|---------------|---------------|---------------|---------------|---------------|-----------------|----------------|
|                       |                  | 2027          | 2028          | 2029          | 2030          | 2031          |                 |                |
| Computer Replacements | Recommended      | 25,000        | 25,000        | 95,350        | 95,350        | 25,000        | 265,700         | CIF/CERF       |
| <b>Total</b>          |                  | <b>25,000</b> | <b>25,000</b> | <b>95,350</b> | <b>95,350</b> | <b>25,000</b> | <b>265,700</b>  |                |

| Proposed Funding Source                   | Fiscal Year   |               |               |               |               | Five Year Total |
|---|---------------|---------------|---------------|---------------|---------------|-----------------|
|   | 2027          | 2028          | 2029          | 2030          | 2031          |                 |
| Capital Equipment Replacement Fund (CERF) | -             | -             | 70,350        | 70,350        | -             | 140,700         |
| Capital Improvement Fund (CIF)            | 25,000        | 25,000        | 25,000        | 25,000        | 25,000        | 125,000         |
| <b>Totals</b>                             | <b>25,000</b> | <b>25,000</b> | <b>95,350</b> | <b>95,350</b> | <b>25,000</b> | <b>265,700</b>  |

## Information Technology

### Computer Replacements

|         | CIF      | CERF     |
|---------|----------|----------|
| FY 2027 | \$25,000 | \$0      |
| FY 2028 | \$25,000 | \$0      |
| FY 2029 | \$25,000 | \$70,350 |
| FY 2030 | \$25,000 | \$70,350 |
| FY 2031 | \$25,000 | \$0      |

Critical

Recommended

Contingent on Funding

### Spending History

|         |    |         |
|---------|----|---------|
| FY 2026 | \$ | 11,383  |
| FY 2025 | \$ | 89,712  |
| FY 2024 | \$ | 111,822 |
| FY 2023 | \$ | 47,000  |
| FY 2022 | \$ | 18,845  |

### Project Description & Justification

#### Recommended for FY 2027

##### PC Replacement Program - \$25,000 (annually)

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.

#### Recommended for FY 2029 - FY 2030

##### Public Safety In-Vehicle Mobile Dispatch Terminals - \$140,700 (FY 2029 & FY 2030)

As technology evolves and becomes more integrated into our personal lives, it's 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, as well as 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. Due to the lifecycle for these devices, this is scheduled for 4 years from the last date of purchase for the first half. Based on the purchase price in FY24 and FY25, \$70,350 has been budgeted for FY29 and FY30 in anticipation of this purchase.

### Five-Year Computer Replacement Capital Project Cost Summary

|                             |           |
|-----------------------------|-----------|
| PC Replacement              |           |
| Hardware/Software/Licensing | \$140,700 |
| Consulting                  | \$0       |
| Total                       | \$140,700 |

**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**

| <b>Annual \$ Impact on Operating Budget</b> | <b>Description of Operating Budget Impact</b>                           |
|---|---|
| \$5,000                                     | 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 2027:

| Improvement                      | Cost                | Funding Source                                       | Nature of Project |
|----------------------------------|---------------------|--|-------------------|
| Street Patching                  | \$ 75,000           | MFT - \$65,000<br>WS - \$10,000                      | Critical          |
| Sidewalk, Curb & Gutter          | \$ 250,000          | GF - \$105,000<br>WS - \$10,000<br>IIBF - \$135,000  | Critical          |
| Alley Improvement Program        | \$ 60,000           | WS   | Recommended       |
| Parking Lot Improvements         | \$ 431,906          | CIF  | Recommended       |
| Street Improvement Program (SIP) | \$ 575,000          | MFT - \$360,000<br>WS - \$50,000<br>IIBF - \$165,000 | Critical          |
| Street Maintenance Program       | \$ 35,000           | MFT  | Critical          |
| Harlem Ave. Bridge Viaduct       | \$ 96,556           | CIF  | Recommended       |
| Traffic Control Installations    | \$ 520,000          | CIF - \$160,000<br>GF - \$360,000                    | Contingent        |
| Thermoplastic Striping           | \$ 25,000           | GF   | Recommended       |
| Heritage Square                  | \$ 100,000          | CIF  | Contingent        |
| Des Plaines River Trail          | \$ 85,000           | CIF  | Recommended       |
| <b>Total</b>                     | <b>\$ 2,662,995</b> |  |                   |

**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 2027 Budget**

|                                      | This Project is: | Fiscal Year      |                  |                  |                  |                  | Five Year         | Funding Source       |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|----------------------|
|                                      |                  | 2027             | 2028             | 2029             | 2030             | 2031             | Total             |                      |
| Street Patching Program              | Critical         | 75,000           | 75,000           | 100,000          | 100,000          | 100,000          | 450,000           | <i>MFT/WS</i>        |
| Sidewalk, Curb & Gutter              | Critical         | 250,000          | 250,000          | 250,000          | 250,000          | 250,000          | 1,250,000         | <i>GF/WS/IIBF</i>    |
| Alley Improvement Program            | Recommended      | 60,000           | 60,000           | 60,000           | 60,000           | 60,000           | 300,000           | <i>WS</i>            |
| Parking Lot Improvements             | Recommended      | 431,906          | 413,289          | 206,601          | -                | -                | 1,051,796         | <i>CIF</i>           |
| Street Improvement Program (SIP)     | Critical         | 575,000          | 585,000          | 575,000          | 575,000          | 575,000          | 2,885,000         | <i>MFT/WS/IIBF</i>   |
| Street Maintenance Program           | Critical         | 35,000           | 35,000           | 50,000           | 50,000           | 50,000           | 220,000           | <i>MFT</i>           |
| Surface Transportation Program (STP) | Contingent       | -                | -                | -                | -                | 1,250,000        | 1,250,000         | <i>MFT</i>           |
| Traffic Signals and Street Lighting  | Contingent       | -                | 100,000          | 100,000          | 100,000          | 100,000          | 400,000           | <i>CIF</i>           |
| Bicycle and Pedestrian Plan          | Contingent       | -                | -                | -                | 40,000           | 100,000          | 140,000           | <i>CIF</i>           |
| Harlem Ave. Bridge Viaduct           | Recommended      | 96,556           | -                | -                | -                | -                | 96,556            | <i>CIF</i>           |
| Traffic Control Installations        | Contingent       | 520,000          | 1,576,144        | -                | -                | -                | 2,096,144         | <i>MFT/CIF/GF</i>    |
| North Ave Improvements               | Contingent       | -                | 402,810          | 4,602,716        | -                | -                | 5,005,526         | <i>North Ave TIF</i> |
| EV Station Planning                  | Contingent       | 409,533          | 60,000           | 30,000           | -                | -                | 499,533           | <i>CIF</i>           |
| Thermoplastic Striping               | Recommended      | 25,000           | 25,000           | 25,000           | 25,000           | 25,000           | 125,000           | <i>GF</i>            |
| Heritage Square                      | Contingent       | 100,000          | 150,000          | -                | -                | -                | 250,000           | <i>CIF</i>           |
| Des Plaines River Trail              | Recommended      | 85,000           | -                | -                | -                | -                | 85,000            | <i>CIF</i>           |
| <b>Total</b>                         |                  | <b>2,662,995</b> | <b>3,732,243</b> | <b>5,999,317</b> | <b>1,200,000</b> | <b>2,510,000</b> | <b>16,104,555</b> |                      |

| Proposed Funding Source                     | Fiscal Year      |                  |                  |                  |                  | Five Year         |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|
|   | 2027             | 2028             | 2029             | 2030             | 2031             | Total             |
| General Fund (GF)                           | 490,000          | 130,000          | 130,000          | 130,000          | 130,000          | 1,010,000         |
| Motor Fuel Tax (MFT)                        | 460,000          | 750,394          | 500,000          | 500,000          | 1,750,000        | 3,960,394         |
| Water and Sewer Fund (WS)                   | 130,000          | 130,000          | 130,000          | 130,000          | 130,000          | 650,000           |
| Capital Improvement Fund (CIF)              | 1,282,995        | 2,009,039        | 336,601          | 140,000          | 200,000          | 3,968,635         |
| North Avenue TIF (N-TIF)                    | -                | 402,810          | 4,602,716        | -                | -                | 5,005,526         |
| Infrastructure Improvement Bond Fund (IIBF) | 300,000          | 310,000          | 300,000          | 300,000          | 300,000          | 1,510,000         |
| <b>Totals</b>                               | <b>2,662,995</b> | <b>3,732,243</b> | <b>5,999,317</b> | <b>1,200,000</b> | <b>2,510,000</b> | <b>16,104,555</b> |

## Streets, Sidewalks, Alleys - Public Works

### Street Patching Program

Streets, Alleys and Parking Lots

|         | MFT      | WS       |
|---------|----------|----------|
| FY 2027 | \$65,000 | \$10,000 |
| FY 2028 | \$65,000 | \$10,000 |
| FY 2029 | \$90,000 | \$10,000 |
| FY 2030 | \$90,000 | \$10,000 |
| FY 2031 | \$90,000 | \$10,000 |

Critical

Recommended

Contingent on Funding

### Spending History

| Year    | MFT       | WS        | Total     |
|---------|-----------|-----------|-----------|
| FY 2026 | \$ 85,644 | \$ 10,000 | \$ 95,644 |
| FY 2025 | \$ 79,641 | \$ 10,000 | \$ 89,641 |
| FY 2024 | \$ 86,053 | \$ 10,000 | \$ 96,053 |
| FY 2023 | \$ 85,283 | \$ 10,000 | \$ 95,283 |
| FY 2022 | \$ 57,438 | \$ 10,000 | \$ 67,438 |

### 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 \$75,000 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 2027 Recommended Project

In FY 2027, a total of \$75,000 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 2027 | \$105,000 | \$135,000 | \$10,000 |
| FY 2028 | \$105,000 | \$135,000 | \$10,000 |
| FY 2029 | \$105,000 | \$135,000 | \$10,000 |
| FY 2030 | \$105,000 | \$135,000 | \$10,000 |
| FY 2031 | \$105,000 | \$135,000 | \$10,000 |

Critical

Recommended

Contingent on Funding

### Spending History

| Year    | GF         | IIBF       | WS        | Total      |
|---------|------------|------------|-----------|------------|
| FY 2026 | \$ 90,000  | \$ 134,171 | \$ 10,000 | \$ 234,171 |
| FY 2025 | \$ 206,275 | \$ 35,000  | \$ 10,000 | \$ 251,275 |
| FY 2024 | \$ 56,172  | \$ -       | \$ 10,000 | \$ 66,172  |
| FY 2023 | \$ 51,954  | \$ -       | \$ 10,000 | \$ 61,954  |
| FY 2022 | \$ 54,636  | \$ -       | \$ 10,000 | \$ 64,636  |

### 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. Failure to implement a sidewalk improvement program to repair deteriorated/damaged sidewalks can expose the Village to liability resulting from trips and falls. An annual funding levels had previously been at \$65,000 annually. It is recommended that this amount be increased to accomplish the stated objectives. In FY 2025, the Village increased the total amount to \$215,000, by utilizing general funds previously reserved for pavement preservation and a one-time \$100,000 grant received from Cook County to make further upgrades specific to sidewalk crosswalks to ensure ADA compliance. Based on recent assessment of Village sidewalks, \$250,000 annually is ideal to complete an 8 year replacement program. Beginning in FY 2026, the program has been funded at this level through utilization of Infrastructure Improvement Bond Fund.

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              |
|----------|---------------------------------|---------------------------------|
| Red      | >1 ½" with loose/missing pieces | Replace immediately             |
| Yellow   | >1" but < 1 ½"                  | Recommend Replacement           |
| Green    | <1"                             | Consider for future replacement |

The Village offers participation in the 50/50 sidewalk replacement cost-share program during annual inspections upon request for sidewalks with a “Yellow” 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 “Red” 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 2027:

General Fund & Infrastructure Improvement Bond Fund

|  |           |                     |
|--|-----------|---------------------|
| Sidewalk – Condition Red (100% Village): | \$215,000 |                     |
| Sidewalk – Condition Yellow (50/50):     | \$10,000  | (revenue - \$5,000) |
| Driveway Aprons (100% Resident):         | \$5,000   | (revenue - \$5,000) |
| Detectable Warning Pads (100% Village):  | \$10,000  |                     |

Water and Sewer Fund

|                             |          |
|-----------------------------|----------|
| Curb/gutter (100% Village): | \$10,000 |
|-----------------------------|----------|

**Sidewalk and Curb Annual Inspection Areas:**

| <u>Area No.</u> | <u>Area Limits</u>  | <u>Inspection Years</u> |
|-----------------|---|-------------------------|
| 1               | Des Plaines River to Harlem Avenue/Hawthorne Avenue to                | 2027, 2030, 2033        |
| 2               | Thatcher Avenue to Harlem Avenue/Chicago Avenue to                    | 2028, 2031, 2034        |
| 3               | Thatcher Avenue to Harlem Avenue/Greenfield Street to<br>North Avenue | 2029, 2032, 2035        |

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**

| <b>Annual \$ Impact on Operating Budget</b> | <b>Description of Operating Budget Impact</b> |
|---|---|
| None  | None  |

**Streets, Sidewalks, Alleys - Public Works**

|                                  |                |                 |           |
|----------------------------------|----------------|-----------------|-----------|
| <b>Alley Improvement Program</b> | <b>FY 2027</b> | <b>\$60,000</b> | <b>WS</b> |
|                                  | <b>FY 2028</b> | <b>\$60,000</b> | <b>WS</b> |
|                                  | <b>FY 2029</b> | <b>\$60,000</b> | <b>WS</b> |
|                                  | <b>FY 2030</b> | <b>\$60,000</b> | <b>WS</b> |
|                                  | <b>FY 2031</b> | <b>\$60,000</b> | <b>WS</b> |

Critical

Recommended

Contingent on Funding

**Spending History**

|         |             |  |
|---------|-------------|--|
| FY 2026 | \$54,088    | (Projected Paver Maintenance)                          |
| FY 2025 | \$47,357    | (Paver Maintenance)                                    |
| 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)                           |

**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 \$60,000 for each year is recommended to accomplish this objective. This funding level should allow for maintenance as-needed at each location during the 3-year maintenance cycle. In future, resetting of pavers

The Village has a total of 35 alleys, nearly all of which have recently been reconstructed using some form of permeable pavement.

**FY 2027 Recommended Projects**

In FY 2027, a total of \$60,000 is recommended for this maintenance project. This is based on an anticipated "heavy" cleaning cycle once every three years. Light cleaning will consist of a restorative street sweeper removing all debris on top of the pavers and is performed in-house by Village Public Works Staff. 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 purchase the heavy cleaning equipment and have all cleanings performed in-house. Existing equipment is both expensive and frequently breaks down. Staff view it more feasible and cost effective to contract out cleaning on an annual basis.

**Project Impact**

| <b>Annual \$ Impact on Operating Budget</b> | <b>Description of Operating Budget Impact</b> |
|---|---|
| None  | None  |

**Streets, Sidewalks, Alleys - Public Works**

|                                 |                |                  |                |                            |
|---------------------------------|----------------|------------------|----------------|----------------------------|
| <b>Parking Lot Improvements</b> | <b>FY 2027</b> | <b>\$431,906</b> | <b>CIF \$0</b> | <b>CIF/Parking Reserve</b> |
|                                 | <b>FY 2028</b> | <b>\$413,289</b> | <b>CIF \$0</b> | <b>CIF/Parking Reserve</b> |
|                                 | <b>FY 2029</b> | <b>\$206,601</b> | <b>CIF \$0</b> | <b>CIF/Parking Reserve</b> |
|                                 | <b>FY 2030</b> | <b>\$0</b>       | <b>CIF \$0</b> | <b>CIF/Parking Reserve</b> |
|                                 | <b>FY 2031</b> | <b>\$0</b>       | <b>CIF \$0</b> | <b>CIF/Parking Reserve</b> |

Critical

Recommended

Contingent on Funding

**Spending History**

|         |    |        |   |
|---------|----|--------|---|
| FY 2026 | \$ | 73,890 | (projected - Village Hall permeable paver lot design) |
| FY 2025 | \$ | -      |   |
| FY 2024 | \$ | 79,777 | Public Works Lot                                      |
| FY 2023 | \$ | -      |   |
| FY 2022 | \$ | -      |   |

**Program Description & Justification**

This program aims to improve the condition of the parking/driving surfaces of Village-owned parking lots. The Village owns and/or maintains six parking lots:

- A. Village Hall – 400 Park Avenue – **Scheduled for FY 2025 deferred to FY 2027 and FY 2028** (\$845,195 total)
- B. Public Works Garage – 45 Forest Avenue - Reconstruction completed in FY 2024
- C. Southeast corner of Lake Street and Park Avenue - This will be converted to a public square with construction of a new lot at 419 Park Ave. scheduled for FY 2029
- D. West Commuter Lot – 400 block of Thatcher Avenue - This lot will be inspected annually with maintenance performed as needed.
- E. East Commuter Lot – 400 block of Thatcher Avenue - This lot will be inspected annually with maintenance performed as needed
- F. Lot at 7915-7919 North Avenue – adjacent to CVS parking lot - This lot will be inspected annually with maintenance performed as needed

When possible, staff will seek to leverage grant funding for reconstruction of parking facilities utilizing green infrastructure, such as permeable pavers. Staff will utilize the Village's EV Infrastructure Study and available grant funding to expanding EV charging infrastructure, whenever it is appropriate.

**FY 2027 Recommended Projects**

The parking lot at the Village Hall (400 Park Ave) was originally scheduled for resurfacing in FY 2025. Due to condition of the parking lot and need for crane access to replace building RTU, this project was deferred. Staff further deferred the project in order to leverage an MWRD Green Infrastructure Partnership of \$150,000 and DCEO grant funding of \$200,000 to reconstruct the lot with concrete and permeable pavers with stormwater capture infrastructure underneath. Further, Staff will utilize electrical designs being developed for Village facilities and the results of a recent ComEd site assessment to make additional parking spaces EV Capable in anticipation of future installation of EV Charging Stations. The work completed in FY 2027 will reconstruct the east parking lot at the front entrance of Village Hall, the driveway along the north and west sides, and PD parking along the west side of the building; this project will utilize the funding above.

Reconstruction of south lot is being deferred to FY 2028 in order to preserve staff and fleet parking spaces during construction and in order to leverage further funding in the amount of \$184,000 through an additional MWRD Green Infrastructure Partnership.

**Program Alternative**

Several options are available for improving parking lots, including complete reconstruction, resurfacing, asphalt patching, seal-coating, and crack sealing. Not performing any surface maintenance, particularly for lots with deteriorating conditions, will result in total pavement failure and require reconstruction (of base and surface), which is significantly higher in cost than resurfacing. Extensive pavement patching, crack sealing, and seal-coating are cost-effective options. They may slow down the progression of potholes, but the pavement patching needs will be ongoing and could allow for the continued deterioration of the pavement's base. This deterioration will significantly increase eventual resurfacing costs.

**Project Impact**

| <b>Annual \$ Impact on Operating Budget</b> | <b>Description of Operating Budget Impact</b> |
|---|---|
| None  | None  |

## Streets, Sidewalks, Alleys - Public Works

### Street Improvement Program

|         | MFT       | WS       | IIBF      |
|---------|-----------|----------|-----------|
| FY 2027 | \$360,000 | \$50,000 | \$165,000 |
| FY 2028 | \$360,000 | \$50,000 | \$175,000 |
| FY 2029 | \$360,000 | \$50,000 | \$165,000 |
| FY 2030 | \$360,000 | \$50,000 | \$165,000 |
| FY 2031 | \$360,000 | \$50,000 | \$165,000 |

Critical

Recommended

Contingent on Funding

### Spending History

| Year    | MFT        | WS        | IIBF       | Total      |
|---------|------------|-----------|------------|------------|
| FY 2026 | \$ 168,032 | \$ 50,000 | \$ 150,796 | \$ 368,828 |
| FY 2025 | \$ 626,106 | \$ 50,000 | \$ 265,000 | \$ 941,106 |
| FY 2024 | \$ 65,998  | \$ 50,000 | \$ 294,536 | \$ 410,534 |
| FY 2023 | \$ 149,260 | \$ -      | \$ 250,000 | \$ 399,260 |
| FY 2022 | \$ 326,058 | \$ 50,000 | \$ 205,219 | \$ 581,277 |

### 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.

Current practice is to start the annual SIP projects in May, following the start of the fiscal year. To allow for future projects to start in March or April, with the beginning of the construction season, an additional \$50,000 was budgeted for FY 2026. This will allow the FY 2027 SIP project to commence in March or April 2026, where the \$50,000 will be utilized for expenses incurred during FY 2026 for the project. For FY 27 and each subsequent annual project will utilize \$50,000 from one fiscal year and then \$525,000 from the next fiscal year. This will allow for earlier construction start times and optimal pricing.

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 every 5 years. 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. The next scheduled pavement rating is for FY 2028.

The following table summarizes the general street rating system:

| 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 2027 Recommended Projects

| <u>Street</u>                        | <u>Replacement Cost</u> |
|--------------------------------------|-------------------------|
| 1. Ashland (North to LeMoyne)        | \$45,000.00             |
| 2. Clinton (North to LeMoyne)        | \$45,000.00             |
| 3. Bonnie Brae (North to LeMoyne)    | \$45,000.00             |
| 4. Ashland (Hawthorn to Washington)  | \$105,000.00            |
| 5. Forest (Washington to Madison)    | \$130,000.00            |
| 6. Park Ave (Washington to Madison)  | \$85,000.00             |
| 7. Park Drive (Franklin to Park Ave) | \$40,000.00             |
| 8. Vine (Park Ave to Franklin)       | \$45,000.00             |

The budgeted construction cost to resurface these streets and make other associated improvements is \$575,000. Construction engineering will be performed in-house.

While the Capital Improvement Plan proposes funding for street improvements through FY 2031, these locations have not yet been determined. Staff recommends a minimum funding level of \$575,000 each year, with specific locations selected based on annual street rating surveys. \$10,000 is budgeted for street rating in FY 2028.

**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**

| <b>Annual \$ Impact on Operating Budget</b> | <b>Description of Operating Budget Impact</b> |
|---|---|
| None  | None  |

## Streets, Sidewalks, Alleys - Public Works

| Street Maintenance Program | FY 2027 | \$35,000 | MFT |
|----------------------------|---------|----------|-----|
|                            | FY 2028 | \$35,000 | MFT |
|                            | FY 2029 | \$50,000 | MFT |
|                            | FY 2030 | \$50,000 | MFT |
|                            | FY 2031 | \$50,000 | MFT |

Critical

Recommended

Contingent on Funding

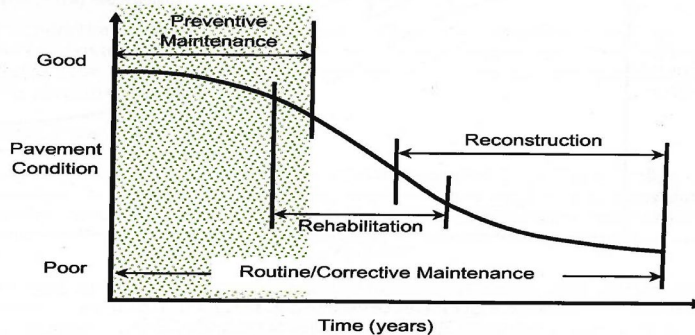
### Spending History

|         | Crack Sealing | Preservation | Total     |
|---------|---------------|--------------|-----------|
| FY 2026 | \$ 47,456     | \$ -         | \$ 47,456 |
| FY 2025 | \$ 46,530     | \$ -         | \$ 46,530 |
| FY 2024 | \$ 43,569     | \$ 45,580    | \$ 89,149 |
| FY 2023 | \$ 50,002     | \$ 40,613    | \$ 90,615 |
| FY 2022 | \$ 49,298     | \$ -         | \$ 49,298 |

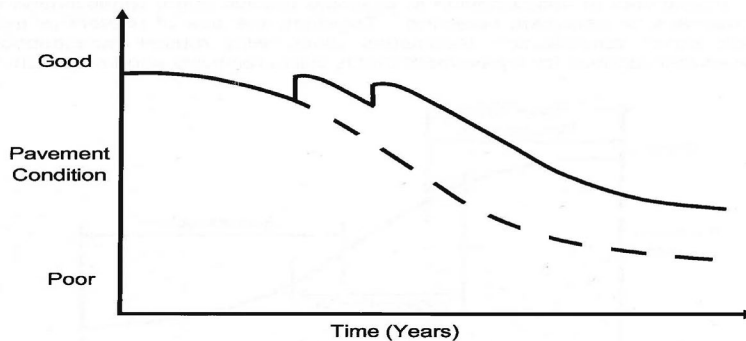
### Program Description & Justification

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



### FY 2027 Recommended Projects

With the Village continuing to resurface a significant number of streets on an annual basis, Staff recommends maintaining a budget of \$35,000 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. 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**

**Harlem Avenue Bridge Study**

**FY 2027**

**\$96,556**

**CIF**

Critical

Recommended

Contingent on Funding

**Spending History**

FY 2026           \$ 123,983.29 (Projected)  
FY 2025           \$ 29,461.19

**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, 2026.

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 2027 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, 2026, they will be forfeited by the Village.

**Project Impact**

| <b>Annual \$ Impact on Operating Budget</b> | <b>Description of Operating Budget Impact</b> |
|---|---|
| None  | None  |

## Streets, Sidewalks, Alleys - Public Works

| Traffic Control Installations |         | GF        | MFT       | CIF         |
|-------------------------------|---------|-----------|-----------|-------------|
|                               | FY 2027 | \$360,000 | \$0       | \$160,000   |
|                               | FY 2028 | \$0       | \$290,394 | \$1,285,750 |
|                               | FY 2029 | \$0       | \$0       | \$0         |
|                               | FY 2030 | \$0       | \$0       | \$0         |
|                               | FY 2031 | \$0       | \$0       | \$0         |

Critical
  Recommended
  Contingent on Funding

### Spending History

|         |           |  |
|---------|-----------|--|
| FY 2026 | \$179,278 | Projected - Lake St. Design and Washington Blvd Phase 2            |
| FY 2025 | \$153,232 | Harlem Right In Right Outs   |
| FY 2024 | \$23,325  | Engineering for Harlem and temporary installations for Washington. |
| FY 2023 | \$16,615  | Installation of temporary barriers                                 |

### Project Description & Justification

Traffic control installation projects are generally aimed at improving pedestrian safety and slow traffic through the installation of permanent infrastructure. These projects include site-specific projects, completed on an as-needed basis, as well as more comprehensive projects resulting for the Village Wide Traffic Study.

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. The Village was awarded an Invest in Cook grant to help fund the Phase 1 Engineering for this project.

The Village identified four intersections along Lake St to install pedestrian safety improvements, including curb bump outs, pedestrian refuge islands, and rapid rectangular flashing beacons

### FY 2027 Recommended Project

Design was completed in FY 2026 for the Lake Street crosswalks at Edgewood, Franklin, Jackson, and William, with construction to be completed in FY 2027. This project will utilize general funds. Staff is seeking Safe Routes to School grant funds to cover the cost of two of the four crosswalks.

Phase 2 of the Washington Blvd corridor project is also scheduled to begin in FY 2027. Staff intends to also seek additional Cook County Invest in Cook grant funding for this project. Staff further intends to seek Illinois Transportation Enhancement Program (ITEP) grant funding for the construction phase of the project and Surface Transportation Program (STP) grant funding for the road resurfacing costs ineligible for ITEP funding.

### 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**

|   |   |                |                  |            |
|---|---|----------------|------------------|------------|
|  | <b>Electric Vehicle Charging Station Installation</b> | <b>FY 2027</b> | <b>\$409,533</b> | <b>CIF</b> |
|   |   | <b>FY 2028</b> | <b>\$60,000</b>  | <b>CIF</b> |
|   |   | <b>FY 2029</b> | <b>\$30,000</b>  | <b>CIF</b> |
|   |   | <b>FY 2030</b> | <b>\$0</b>       | <b>CIF</b> |
|   |   | <b>FY 2031</b> | <b>\$0</b>       | <b>CIF</b> |

- Critical
  Recommended
  Contingent on Funding

**Spending History**

|         |           |  |
|---------|-----------|--|
| FY 2026 | \$648,206 | (Projected) - Design, purchase, and installation |
| FY 2025 | \$24,827  | Design Costs                                     |
| FY 2024 | \$8,555   | EV Study   |
| FY 2023 | \$22,523  | EV Study   |
| FY 2023 | \$24,827  | EV Station Installation                          |

**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.

In July 2024, the Village was awarded a \$370,000 grant through the Driving a Cleaner Illinois EV Charging Infrastructure grant program through the IEPA. This will go to installing a total of 5 dual-port level 2 charging stations and 4 direct current fast charging (DCFC) stations across 3 Village-owned lots. In November 2024, the Village awarded a contract for the design engineering for the three grant sites as well as Village Hall and the Public Works Garage for a not to exceed cost of \$78,760. In June 2025, the Village awarded a contract for the construction, equipment purchase, and equipment installation for a cost not to exceed \$993,226. Rebates are anticipated to cover an additional \$308,252 of the total cost of the project. After grants and rebates, the Village's anticipated cost is \$343,535. Two of the three sites will be completed in FY 26 with the third projected to be completed in FY 27.

Additionally in FY 2027, work will be completed to make additional parking spaces EV Capable at the Village Hall to anticipate the electrification of the Village Fleet. This work and all costs are incorporated into the Village Hall parking lot reconstruction. The engineering firm awarded the design contract was also awarded the design contract for the Village Hall parking lot reconstruction and has begun to incorporate these plans in the overall project.

\$60,000 is budgeted for FY 2028 for the installation of two additional dual-port level 2 charging stations at Village Hall. These proposed stations were included as part of the Metropolitan Mayors Caucus' US. DOT Charging and Fueling Infrastructure Grant application in September of 2024. The grant was awarded in January 2025, but funds were frozen with by the new federal administration. The grant amount is for \$46,473 in federal funds with a local match of \$11,618. The installation of two additional publicly accessible charging stations at Village Hall will remain planned, contingent upon grant funding.

For FY 2029, \$30,000 is budgeted for the installation of a single-port level 2 charger dedicated to fleet vehicles; staff will seek grant funding to assist with the cost of the equipment.

Future installations, including installation of EV Charging Infrastructure at the Public Works Garage, will be completed at future dates as EV technology advances and can meet the demands of these types of vehicles.

**Project Alternative**

The alternative is to defer this project, which could result in the forfeiture of grant funds which have already been awarded.

**Operational Impact**

There is no current impact to Village Operations related to this project.

**Streets, Sidewalks, Alleys - Public Works**

|                        |         |          |    |
|------------------------|---------|----------|----|
| Thermoplastic Striping | FY 2027 | \$25,000 | GF |
|                        | FY 2028 | \$25,000 | GF |
|                        | FY 2029 | \$25,000 | GF |
|                        | FY 2030 | \$25,000 | GF |
|                        | FY 2031 | \$25,000 | GF |

Critical

Recommended

Contingent on Funding

**Spending History**

|         |          |
|---------|----------|
| FY 2026 | \$25,802 |
| FY 2025 | \$11,576 |
| FY 2024 | \$11,700 |
| FY 2023 | \$10,000 |
| FY 2022 | \$0      |

**Project Description & Justification**

Thermoplastic striping is completed each year to reinstall road markings at all locations which recently underwent repaving, reconstruction, or patching. Striping is also done on faded existing striping to mark parking spots along the roadway and serves as a cost effective traffic control tool, by emphasizing lane width, ensuring vehicles are traveling along the appropriate part of the street.

**FY 2027 Recommended Project**

Annual funding of \$25,000 will allow for the restriping of all recently repaved, reconstructed, and repatched roadways, as well as any faded existing striping, within the Village and will be able to accommodate any additional striping as identified and recommended by the Village Engineering Technician and the Village Traffic and Safety Commission.

**Project Alternative**

The alternative would be to complete thermoplastic striping as part of each capital project, which would be more costly as the Village would be unable to utilize the economy of scale created by having one Village-wide striping project each year.

**Project Impact**

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

**Streets, Sidewalks, Alleys - Public Works**

|                        |                |                  |            |
|------------------------|----------------|------------------|------------|
| <b>Heritage Square</b> | <b>FY 2027</b> | <b>\$100,000</b> | <b>CIF</b> |
|                        | <b>FY 2028</b> | <b>\$150,000</b> | <b>CIF</b> |

Critical
  Recommended
  Contingent on Funding

**Spending History**

None

**Project Description & Justification**

The parking lot located at the south east corner of Lake and Park is under the ownership and maintenance of the Village of River Forest. This parking lot is currently being used for visitor and employee parking. It is desired to convert this lot to a community space that residents can enjoy that also compliments the businesses along the corridor.

The Village has started preliminary discussions regarding the effort required to convert the property in a thoughtful and lasting way that would represent the Village properly while also creating a space that residents will appreciate and enjoy for years to come. The space under consideration is approximately 8,300 square feet. An 8,300 square foot public space design could incorporate a variety of features to create a versatile and engaging space. This could include a small playground, seating areas, a fountain and potentially even a small event space or stage. Key considerations would be the park's intended use, the community's preferences, and how to best utilize the available space.

**FY 2027 Recommended Project**

The 2027 cost is for conceptual design of the Square along with a public engagement component to engage stakeholders and ensure the park meets their needs and preferences of the community. This is based on estimates provided by landscape architecture firms. Additionally, FY 2027 costs include the excavation of the existing site along with topsoil and seeding for the site prior to the start of construction.

**Project Alternative**

The alternative would be to maintain the existing parking lot in this parcel. This parcel could be part of a larger development, were the owner of the adjacent property to sell.

**Project Impact**

| <b>Annual \$ Impact on Operating Budget</b> | <b>Description of Operating Budget Impact</b>   |
|---|---|
| \$5,000                                     | Once complete, landscaping maintenance would be needed , whether contractual or performed by Public Works staff |

**Streets, Sidewalks, Alleys - Public Works**

|                                |                |                 |            |
|--------------------------------|----------------|-----------------|------------|
| <b>Des Plaines River Trail</b> | <b>FY 2027</b> | <b>\$85,000</b> | <b>CIF</b> |
|                                | <b>FY 2028</b> | <b>\$0</b>      | <b>CIF</b> |
|                                | <b>FY 2029</b> | <b>\$0</b>      | <b>CIF</b> |
|                                | <b>FY 2030</b> | <b>\$0</b>      | <b>CIF</b> |
|                                | <b>FY 2031</b> | <b>\$0</b>      | <b>CIF</b> |

Critical
  Recommended
  Contingent on Funding

**Spending History**

|         |    |        |              |
|---------|----|--------|--------------|
| FY 2026 | \$ | 66,900 | Phase 1 cost |
| FY 2025 | \$ | -      |              |
| FY 2024 | \$ | -      |              |

**Project Description & Justification**

The Des Plaines River Trail is an improvement to the existing trail, in an attempt to increase usability. Currently, the trail is located at an elevation that regularly floods when the adjacent river swells. The upgraded path will be elevated, allowing its use for a greater period of time each year and will now connect each community on the trail down through River Forest and Forest Park to the Illinois Prairie Path. While northern portions of the trail have been completed, River Forest is one of the last segments that needs to be completed. In working with Christopher B. Burke Engineering (CBBEL) the project stakeholders were recently able to secure STP funding in the amount of \$156,100. With a total Phase 1 fee of \$223,000, the local match portion that River Forest would be responsible for is \$66,900 projected to be paid in FY 2026. While Phase 2 design and construction costs are not yet known, it is anticipated that the Village will contribute 30% of Phase 2 design costs and are budgeting \$85,000 in anticipation of this cost. Project stakeholders will continue to seek grant awards to help offset direct costs to the Village.

**FY 2027 Recommended Project**

Phase 1 is still ongoing. Once completed, additional information will be known (e.g. Phase 2 and construction costs) which will be budgeted accordingly.

**Project Alternative**

The alternative to this project is to stop all project funding and to not complete the work necessary to complete the Des Plaines River Trail through River Forest.

**Project Impact**

| <b>Annual \$ Impact on Operating Budget</b> | <b>Description of Operating Budget Impact</b> |
|---|---|
| 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 2031. 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 2026 include:

| Improvement                                   | Cost             | Funding Source | Nature of Project |
|---|------------------|----------------|-------------------|
| Sewer Lining                                  | 140,000          | WS             | Critical          |
| Sewer Point Repairs                           | 20,000           | WS             | Critical          |
| Stormwater Improvements                       | 50,000           | WS             | Contingent        |
| Water Tower Improvements                      | 10,000           | WS             | Recommended       |
| Underground Reservoir Improvements            | 235,000          | WS             | Critical          |
| Water Meter Replacement Program               | 99,000           | WS             | Critical          |
| Water Main Replacement                        | 1,112,729        | WS             | Critical          |
| Hydrant and Valve Replacement                 | 20,000           | WS             | Recommended       |
| Lead Service Line Replacement Subsidy Program | 200,000          | WS             | Recommended       |
| Lead Service Line Inventory and Replacement   | 230,000          | WS             | Contingent        |
| Basement Protection Subsidy Program           | 45,500           | WS             | Recommended       |
| Sewer Lateral Repair Reimbursement Program    | 45,000           | WS             | Recommended       |
| <b>Total</b>                                  | <b>2,207,229</b> |                |                   |

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 2027 Budget**

| This Project is:                              |             | Fiscal Year      |                  |                  |                  |                  | Five Year Total   | Funding Source |
|---|-------------|------------------|------------------|------------------|------------------|------------------|-------------------|----------------|
|   |             | 2027             | 2028             | 2029             | 2030             | 2031             |                   |                |
| <b>Sewer System</b>                           |             |                  |                  |                  |                  |                  |                   |                |
| Sewer Lining                                  | Critical    | 140,000          | 140,000          | 140,000          | 140,000          | 140,000          | 700,000           | WS             |
| Sewer Point Repairs                           | Critical    | 20,000           | 20,000           | 20,000           | 20,000           | 20,000           | 100,000           | WS             |
| Stormwater Improvements                       | Contingent  | 50,000           | 50,000           | 50,000           | 50,000           | 50,000           | 250,000           | WS             |
| <b>Pumping Station</b>                        |             |                  |                  |                  |                  |                  |                   |                |
| Water Distribution Improvements               | Contingent  | -                | 178,000          | -                | -                | -                | 178,000           | WS             |
| <b>Water Distribution Improvements</b>        |             |                  |                  |                  |                  |                  |                   |                |
| Water Tower Improvements                      | Recommended | 10,000           | -                | -                | -                | -                | 10,000            | WS             |
| Underground Reservoir Improvements            | Critical    | 235,000          | -                | -                | 10,000           | -                | 245,000           | WS             |
| Water Meter Replacements                      | Critical    | 99,000           | 118,000          | 116,000          | 74,000           | 26,000           | 433,000           | WS             |
| Water Main Replacement                        | Critical    | 1,112,729        | 1,770,140        | 175,000          | 800,000          | 800,000          | 4,657,869         | WS             |
| Hydrant and Valve Replacement                 | Recommended | 20,000           | 20,000           | 20,000           | 20,000           | 20,000           | 100,000           | WS             |
| Lead Service Line Replacement Subsidy Program | Recommended | 200,000          | 200,000          | 200,000          | 200,000          | 200,000          | 1,000,000         | WS             |
| Lead Service Line Inventory and Replacement   | Contingent  | 230,000          | 1,000,000        | 1,000,000        | 1,000,000        | 1,000,000        | 4,230,000         | WS             |
| Basement Protection Subsidy Program           | Recommended | 45,500           | 45,500           | 45,500           | 45,500           | 45,500           | 227,500           | WS             |
| Sewer Lateral Repair Reimbursement Program    | Recommended | 45,000           | 45,000           | 45,000           | 45,000           | 45,000           | 225,000           | WS             |
| <b>Total</b>                                  |             | <b>2,207,229</b> | <b>3,586,640</b> | <b>1,811,500</b> | <b>2,404,500</b> | <b>2,346,500</b> | <b>12,356,369</b> |                |

| Proposed Funding Source   | Fiscal Year      |                  |                  |                  |                  | Five Year Total   |
|---------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
|                           | 2027             | 2028             | 2029             | 2030             | 2031             |                   |
| Water and Sewer Fund (WS) | 2,207,229        | 3,586,640        | 1,811,500        | 2,404,500        | 2,346,500        | 12,356,369        |
| <b>Totals</b>             | <b>2,207,229</b> | <b>3,586,640</b> | <b>1,811,500</b> | <b>2,404,500</b> | <b>2,346,500</b> | <b>12,356,369</b> |

## ***Water and Sewer Improvements - Public Works***

|                             |                |                  |           |
|-----------------------------|----------------|------------------|-----------|
| <b>Sewer Lining Program</b> | <b>FY 2027</b> | <b>\$140,000</b> | <b>WS</b> |
| Public Sewers               | <b>FY 2028</b> | <b>\$140,000</b> | <b>WS</b> |
|                             | <b>FY 2029</b> | <b>\$140,000</b> | <b>WS</b> |
|                             | <b>FY 2030</b> | <b>\$140,000</b> | <b>WS</b> |
|                             | <b>FY 2031</b> | <b>\$140,000</b> | <b>WS</b> |

Critical

Recommended

Contingent on Funding

### **Spending History**

|         |    |         |
|---------|----|---------|
| FY 2026 | \$ | 116,893 |
| FY 2025 | \$ | 115,097 |
| FY 2024 | \$ | 127,579 |
| FY 2023 | \$ | 135,251 |
| FY 2022 | \$ | 149,349 |

### **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:

| <b>Condition Rating</b> | <b>Condition Description</b>             | <b>Recommended Action</b>  |
|-------------------------|--|----------------------------|
| 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 2027 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**

| <b>Annual \$ Impact on Operating Budget</b> | <b>Description of Operating Budget Impact</b> |
|---|---|
| None  | None  |

**Water and Sewer Improvements - Public Works**

|                     |         |          |    |
|---------------------|---------|----------|----|
| Sewer Point Repairs | FY 2027 | \$20,000 | WS |
| Public Sewers       | FY 2028 | \$20,000 | WS |
|                     | FY 2029 | \$20,000 | WS |
|                     | FY 2030 | \$20,000 | WS |
|                     | FY 2031 | \$20,000 | WS |

Critical

Recommended

Contingent on Funding

**Spending History**

|         |    |        |
|---------|----|--------|
| FY 2026 | \$ | -      |
| FY 2025 | \$ | -      |
| FY 2024 | \$ | -      |
| FY 2023 | \$ | 7,950  |
| FY 2022 | \$ | 18,000 |

**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 \$20,000 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***

|                                |                |                 |           |
|--------------------------------|----------------|-----------------|-----------|
| <b>Stormwater Improvements</b> | <b>FY 2027</b> | <b>\$50,000</b> | <b>WS</b> |
|                                | <b>FY 2028</b> | <b>\$50,000</b> | <b>WS</b> |
|                                | <b>FY 2029</b> | <b>\$50,000</b> | <b>WS</b> |
|                                | <b>FY 2030</b> | <b>\$50,000</b> | <b>WS</b> |
|                                | <b>FY 2031</b> | <b>\$50,000</b> | <b>WS</b> |

Critical

Recommended

Contingent on Funding

### **Spending History**

|         |    |        |              |
|---------|----|--------|--------------|
| FY 2026 | \$ | 74,272 | (projected)  |
| FY 2025 | \$ | 11,710 | (consulting) |
| FY 2024 | \$ | 6,698  | (consulting) |
| FY 2023 | \$ | 60,938 | (consulting) |
| FY 2022 | \$ | 87,761 | (consulting) |

### **Project Description & Justification**

In previous years, 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.

The Village has taken steps to mitigate stormwater concerns in the Village through the construction of berms along Thatcher Avenue, the creation of the "Protect your Basement" resident assistance program, the conversion of alleys to "Green Alleys" and the construction of various capital projects while always considering stormwater and sustainable options like the bio swales on Chicago Avenue. Additionally, the village invested in emergency response equipment such as flood barriers and high powered pumps in the event that another event should occur.

In 2025, the Village completed a Stormwater Master Plan (SMP) which did a comprehensive analysis of the Village municipal sewer systems and recommended Capital Improvement Plan (CIP) Projects that may be implemented to help mitigate the impacts of stormwater on the Village. The plan also provides localized solutions for homeowners to mitigate flooding concerns on their property. As capital projects are undertaken, the SMP will be consulted and money will be made available for stormwater design work to be undertaken as part of appropriate capital projects as they arise.

### **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**

| <b>Annual \$ Impact on Operating Budget</b> | <b>Description of Operating Budget Impact</b> |
|---|---|
| None  | None  |

**Water and Sewer Improvements - Public Works**

**Water Tower Improvements**

Water & Sewer



|                |                 |           |
|----------------|-----------------|-----------|
| <b>FY 2027</b> | <b>\$10,000</b> | <b>WS</b> |
| <b>FY 2028</b> | <b>\$0</b>      | <b>WS</b> |
| <b>FY 2029</b> | <b>\$0</b>      | <b>WS</b> |
| <b>FY 2030</b> | <b>\$0</b>      | <b>WS</b> |
| <b>FY 2031</b> | <b>\$0</b>      | <b>WS</b> |

Critical

Recommended

Contingent on Funding

**Spending History**

|         |    |   |
|---------|----|---|
| FY 2026 | \$ | - |
| FY 2025 | \$ | - |
| FY 2024 | \$ | - |
| FY 2023 | \$ | - |
| FY 2022 | \$ | - |

**Project Description & Justification**

A tower inspection is needed in FY 2027. No further critical and recommended facility improvements are planned at this time.

**Project Alternative**

There are no salient alternatives to these improvements and maintenance projects as the water tower is a critically important part of the Village's water distribution system. Deferring these projects would result in emergency repairs that could increase project costs (compared to soliciting bids/proposals).

**Project Impact**

| <b>Annual \$ Impact on Operating Budget</b> | <b>Description of Operating Budget Impact</b> |
|---|---|
| None  | None  |

## Water and Sewer Improvements - Public Works

### Underground Reservoir Improvements

Water & Sewer



|         |           |    |
|---------|-----------|----|
| FY 2027 | \$235,000 | WS |
| FY 2028 | \$0       | WS |
| FY 2029 | \$0       | WS |
| FY 2030 | \$10,000  | WS |
| FY 2031 | \$0       | WS |

Critical

Recommended

Contingent on Funding

### Spending History

|         |    |       |                                       |
|---------|----|-------|---------------------------------------|
| FY 2026 | \$ | 7,200 | (Technical specification development) |
| FY 2025 | \$ | 8,400 | (Water Reservoir Inspection)          |
| FY 2024 | \$ | -     |                                       |
| FY 2023 | \$ | -     |                                       |
| FY 2022 | \$ | -     |                                       |

### Project Description & Justification

In April 2025, Dixon Engineering Inc. performed inspections 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. Based on the results of the inspection, technical specifications were developed in FY 2026 for required improvements at both reservoirs. In total, \$198,000 is budgeted for reservoir improvements plus an additional \$37,000 for construction monitoring. This work is expected to begin in Spring of 2026. Inspections are recommended every five years; \$10,000 is budgeted for the next inspection in FY 2030.

The following critical and recommended facility improvement should be completed in FY 2027:

| Repair/Improvement   | Estimated Cost | Year    |
|--|----------------|---------|
| Improvements based on inspection report and IEPA requirements along with construction monitoring | \$235,000      | FY 2027 |
| Total  | \$235,000      |         |

### 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 2027 | \$99,000  | WS |
|---------------------------------|---------|-----------|----|
|                                 | FY 2028 | \$118,000 | WS |
|                                 | FY 2029 | \$116,000 | WS |
|                                 | FY 2030 | \$74,000  | WS |
|                                 | FY 2031 | \$26,000  | WS |

Critical

Recommended

Contingent on Funding

### Spending History

|         |   |
|---------|---|
| FY 2025 | \$56,777 (projected)                    |
| FY 2025 | \$22,334                                |
| FY 2024 | \$9,823                                 |
| FY 2023 | \$0                                     |
| FY 2022 | \$0 costs incorporated into AMI project |

### 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 10 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 10 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 2027, the Village plans to replace 308 meters/chambers at a cost of \$99,000. 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 |
|----------|------|--------|--------------------|-------------|-------------|----------------|
| Meters   | 107  | 0.625" | \$145.00           | \$15,515.00 | FY 2027     | 308            |
|          | 62   | 0.75"  | \$164.00           | \$10,168.00 | FY 2028     | 469            |
|          | 48   | 1"     | \$226.00           | \$10,848.00 | FY 2029     | 465            |
|          | 52   | 1.5"   | \$590.00           | \$30,680.00 | FY 2030     | 266            |
|          | 9    | 2"     | \$828.00           | \$7,452.00  | FY 2031     | 37             |
|          | 3    | 3"     | \$1,900.00         | \$5,700.00  |             |                |
|          | 0    | 4"     | \$3,250.00         | \$0.00      |             |                |
|          | 0    | 6"     | \$5,580.00         | \$0.00      |             |                |
| Chambers | 26   | 1.5"   | \$547.00           | \$14,222.00 |             |                |
|          | 0    | 2"     | \$586.00           | \$0.00      |             |                |
|          | 1    | 3"     | \$1,400.00         | \$1,400.00  |             |                |
|          | 0    | 4"     | \$1,419.00         | \$0.00      |             |                |
|          | 0    | 6"     | \$2,720.00         | \$0.00      |             |                |
| Total    | 308  |        | <b>Meter cost</b>  | \$98,864.55 |             |                |
|          |      |        | <b>Add'l Equip</b> | Nominal     |             |                |
|          |      |        | <b>Total cost</b>  | \$99,000.00 |             |                |

### 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***

| <b>Water Main Replacement Program</b> | <b>FY 2027</b> | <b>\$1,112,729</b> | <b>WS</b> |
|---------------------------------------|----------------|--------------------|-----------|
|                                       | <b>FY 2028</b> | <b>\$1,770,140</b> | <b>WS</b> |
|                                       | <b>FY 2029</b> | <b>\$175,000</b>   | <b>WS</b> |
|                                       | <b>FY 2030</b> | <b>\$800,000</b>   | <b>WS</b> |
|                                       | <b>FY 2031</b> | <b>\$800,000</b>   | <b>WS</b> |

Critical

Recommended

Contingent on Funding

### **Spending History**

|         |    |         |   |
|---------|----|---------|---|
| FY 2026 | \$ | 406,586 | Fenwick Loop Project & design of Franklin & Keystone projects |
| FY 2025 | \$ | 25,350  | Fenwick Priory Watermain Loop (partial)                       |
| FY 2024 | \$ | 300,321 | LeMoyne - Lathrop to Park                                     |
| FY 2023 | \$ | -       |   |
| FY 2022 | \$ | -       |   |

### **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.

As of FY 2026, with the completion of the Fenwick Priory Watermain Loop Project, all projects identified from the report have been completed. Focus will now shift to larger scale projects completed on an every-other-year basis, with a focus on older mains less than 8" in diameter with a large number of lead service lines.

In FY 2026, design began for an 8" water main along Franklin Ave. from Madison St. to Washington Blvd. and an 8" water main along Keystone Ave. from Chicago Ave. to Division St. The design for these two projects will be done together in order to save costs. Subsequent construction will be completed in FY 2027 and FY 2028, respectively.

### **FY 2027 Recommended Projects**

The proposed project for FY 2027 includes the construction stage for an 8" water main along Franklin Ave. from Madison St. to Washington Blvd. and along Keystone Ave. from Chicago Ave. to Division St. The FY 2027 construction along Franklin Ave. will be funded utilizing a DCEO capital improvement grant.

The cost estimate for this project is as follows:

- \$1,112,729 for Franklin Ave. construction - FY 2027
- \$1,770,140 for Keystone Ave. construction - FY 2028

**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. Going forward, staff intend for large water main projects to be completed, with design being completed for two projects in one fiscal year and construction subsequently being completed over the next two years. Design for Ashland Ave. from Madison St. to Washington Blvd., along with one additional project, will be completed in FY 29, with construction on Ashland completed in FY 30 and construction of the other identified project in FY 31. Any lead services lines identified will be replaced to the meter as part of these projects.

**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**

|  |                |                 |           |
|--|----------------|-----------------|-----------|
| <b>Hydrant and Valve Replacement Program</b> | <b>FY 2027</b> | <b>\$20,000</b> | <b>WS</b> |
|  | <b>FY 2028</b> | <b>\$20,000</b> | <b>WS</b> |
|  | <b>FY 2029</b> | <b>\$20,000</b> | <b>WS</b> |
|  | <b>FY 2030</b> | <b>\$20,000</b> | <b>WS</b> |
|  | <b>FY 2031</b> | <b>\$20,000</b> | <b>WS</b> |

Critical

Recommended

Contingent on Funding

**Spending History**

|         |    |                    |
|---------|----|--------------------|
| FY 2026 | \$ | 20,000 (Projected) |
| FY 2025 | \$ | 13,684             |
| FY 2024 | \$ | 8,570              |
| FY 2023 | \$ | 9,587              |
| FY 2022 | \$ | 4,487              |

**Program Description & Justification**

The Village’s fire hydrant system and water valves are critically important infrastructure systems. The Village owns and operates approximately 446 fire hydrants and 379 valves. The purpose of this program is to maintain all of the Village’s fire hydrants and valves in excellent operating condition. The Village's Public Works Department conducts valve turning each year. During the valve turning, Public Works personnel identify valves in poor condition and needing replacement.

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. 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.

**FY 2027 Recommended Project**

The inclusion of valves in this replacement program can more comprehensively improve Village infrastructure and allow for greater flexibility with regards to replacing a combination of hydrants and valves in a given year. Previously, the Village had budgeted \$10,000 annual for hydrant replacement, which would allow for 1 hydrant to be replaced each year. Going forward, a \$20,000 annual budget can allow for the annual replacement of 2 hydrants, 3 to 4 valves, or 1 hydrant and 1 to 2 valves, based on the specific needs identified by the Fire Department and Public Works Department.

**Program Alternative**

The Village’s fire hydrant system and water valves are critically important infrastructure. It is essential to budget for replacing hydrants and valves 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. 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.

**Project Impact**

| <b>Annual \$ Impact on Operating Budget</b> | <b>Description of Operating Budget Impact</b> |
|---|---|
| None  | None  |

## ***Water and Sewer Improvements - Public Works***

### **Lead Service Line Replacement Reimbursement Program**

|                |                  |           |
|----------------|------------------|-----------|
| <b>FY 2027</b> | <b>\$200,000</b> | <b>WS</b> |
| <b>FY 2028</b> | <b>\$200,000</b> | <b>WS</b> |
| <b>FY 2029</b> | <b>\$200,000</b> | <b>WS</b> |
| <b>FY 2030</b> | <b>\$200,000</b> | <b>WS</b> |
| <b>FY 2031</b> | <b>\$200,000</b> | <b>WS</b> |

Critical

Recommended

Contingent on Funding

#### **Spending History**

|         |    |         |
|---------|----|---------|
| FY 2026 | \$ | 240,000 |
| FY 2025 | \$ | 140,000 |
| FY 2024 | \$ | 124,145 |
| FY 2023 | \$ | 155,000 |
| FY 2022 | \$ | 146,274 |

#### **Service Lines Replaced**

|                        |
|------------------------|
| 34 (projected amounts) |
| 23                     |
| 21                     |
| 28                     |
| 25                     |

#### **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. As of February 2026, 131 households have participated in the 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**

| <b>Annual \$ Impact on Operating Budget</b> | <b>Description of Operating Budget Impact</b> |
|---|---|
| None  | None  |

**Water and Sewer Improvements - Public Works**

**Lead Service Line Inventory and Replacement Program**

|                |                    |           |
|----------------|--------------------|-----------|
| <b>FY 2027</b> | <b>\$230,000</b>   | <b>WS</b> |
| <b>FY 2028</b> | <b>\$1,000,000</b> | <b>WS</b> |
| <b>FY 2029</b> | <b>\$1,000,000</b> | <b>WS</b> |
| <b>FY 2030</b> | <b>\$1,000,000</b> | <b>WS</b> |
| <b>FY 2031</b> | <b>\$1,000,000</b> | <b>WS</b> |

Critical

Recommended

Contingent on Funding

**Spending History**

|         |    |        |   |
|---------|----|--------|---|
| FY 2026 | \$ | 80,000 | Projected engineering and inventory costs |
| FY 2025 | \$ | 37,499 |   |
| 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. Work performed in FY 2027 will be assistance in maintaining the Village's draft lead inventory and in maintaining eligibility with the IEPA loan program. Funds are also budgeted for FY 2027 for contractual work to perform parkway potholing in order to identify any remaining unknown lead service lines. This will supplement similar work already being performed by Public Works operations staff. Based on current IEPA guidelines, replacement of lead services lines is required to begin in calendar year 2027. Annual funding of \$1,000,000 will allow for the replacement of approximately 50-100 lead services each year. The Village intends to utilize the aforementioned low interest loan or grant funding from State to fund this project.

**Project Alternative**

There is no alternative. The State of Illinois is mandating replacement of all lead service lines by 2042. A recent federal executive order has further mandated all lead service lines be completed by 2035.

**Project Impact**

| <b>Annual \$ Impact on Operating Budget</b> | <b>Description of Operating Budget Impact</b> |
|---|---|
| None  | None  |

## ***Water and Sewer Improvements - Public Works***

### **Basement Protection Subsidy Program**

|                |                 |           |
|----------------|-----------------|-----------|
| <b>FY 2027</b> | <b>\$45,500</b> | <b>WS</b> |
| <b>FY 2028</b> | <b>\$45,500</b> | <b>WS</b> |
| <b>FY 2029</b> | <b>\$45,500</b> | <b>WS</b> |
| <b>FY 2030</b> | <b>\$45,500</b> | <b>WS</b> |
| <b>FY 2031</b> | <b>\$45,500</b> | <b>WS</b> |

Critical

Recommended

Contingent on Funding

### **Spending History**

|         |    |                    |
|---------|----|--------------------|
| FY 2026 | \$ | 12,000 (projected) |
| FY 2025 | \$ | 8,000              |
| FY 2024 | \$ | 16,000             |
| FY 2023 | \$ | 58,703             |
| FY 2022 | \$ | 100,350            |

### **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 \$45,500, split based on the zone:

- 1) \$32,000 for Standard
- 2) \$6,000 for HR
- 3) \$7,500 for HRLA

This allows for approximately 10 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**

| <b>Annual \$ Impact on Operating Budget</b> | <b>Description of Operating Budget Impact</b> |
|---|---|
| None  | None  |

## ***Water and Sewer Improvements - Public Works***

### **Sewer Lateral Repair Reimbursement Program**

|                |                 |           |
|----------------|-----------------|-----------|
| <b>FY 2027</b> | <b>\$45,000</b> | <b>WS</b> |
| <b>FY 2028</b> | <b>\$45,000</b> | <b>WS</b> |
| <b>FY 2029</b> | <b>\$45,000</b> | <b>WS</b> |
| <b>FY 2030</b> | <b>\$45,000</b> | <b>WS</b> |
| <b>FY 2031</b> | <b>\$45,000</b> | <b>WS</b> |

Critical

Recommended

Contingent on Funding

### **Spending History**

|         |    |                    |
|---------|----|--------------------|
| FY 2026 | \$ | 45,000 (projected) |
| FY 2025 | \$ | 35,828             |
| FY 2024 | \$ | 34,000             |
| 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 \$45,000, which will allow for the replacement of approximately 6 damaged sewer lateral lines.

### **Project Alternative**

The alternative is to not provide any funding assistance from the Village.

### **Project Impact**

| <b>Annual \$ Impact on Operating Budget</b> | <b>Description of Operating Budget Impact</b> |
|---|---|
| None  | None  |

# 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.  |
| 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.   |
| Amortization:                           | The reduction of debt through regular payments of principal and interest, of which the principal payments are sufficient to retire the debt instrument at a predetermined maturity date.  |
| Appropriation:                          | A legislative authorization for expenditures for specific purposes within a specific time frame.  |
| Assessed Value:                         | The value placed on real and other property as a basis for levying taxes.   |
| 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/<br>Capital Outlay:      | Projects or products that are long-term assets. These expenditures generally have estimated useful lives of two years or longer and typically are in excess of \$10,000.   |
| Capital Improvement Fund (CIF):               | A fund used to account for infrastructure improvements including alleys, commuter parking lots and streets.  |
| Capital Improvement Program (CIP):            | A five-year projection of the Village's capital improvement needs. The program also includes the source of funding for each particular project. The first year of the program represents the current fiscal year capital budget.                   |
| Cash-basis:                                   | A type of accounting in which revenue and expenditure transactions are recognized only when cash is increased or decreased.  |
| Charges for Services:                         | User charges for services provided by the Village to those specifically benefiting from those services.  |
| Communications Device:                        | The use of the budget as a means to communicate the process for preparing, reviewing, and adopting the budget for the coming fiscal year including summary information, an overview of significant budgetary issues, trends, and resource choices. |
| Computer Aided Design (CAD):                  | A software program that assists in the design of infrastructure improvements.  |
| Congestion Mitigation And Air Quality (CMAQ): | The CMAQ program is one source of funds for Transportation Control Measures (TCM) employed for the purposes of reducing congestion and improving air quality.  |
| Contractual Services:                         | Items of expenditure from services the Village received primarily from an outside company. Utilities, rent, travel, and advertising are examples of contractual services.  |
| Debt Service:                                 | The payment of principal and interest on borrowed funds. The Village has debt service for general obligation bonds.  |
| 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.   |

# Glossary

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| 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.  |
| Emerald Ash Borer (EAB):               | The EAB is a destructive, small, metallic-green beetle native to Asia that only attacks ash trees.   |
| Encumbrances:                          | Commitments related to unperformed contracts for goods or services. These are not legal liabilities of the Village but represent a reservation of funds.   |
| 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.      |
| 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.  |
| Environmental Protection Agency (EPA): | Federal regulatory agency that provides for the protection of the environment.   |
| 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.  |
| 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.  |

# Glossary

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| 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.   |
| 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.   |
| 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.                                  |
| Geographic Information System (GIS):                           | A software program that is a collection of people, data, procedures and systems that enable data to be stored and maintained geographically.   |
| Government Finance Officers Associations (GFOA):               | An association that aims to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and practices.  |
| Governmental Accounting Standards Board (GASB):                | An independent board that establishes standards of financial accounting and reporting for state and local governmental entities. Its standards guide the preparation of external financial reports of those entities   |
| Governmental Funds:  | Fund generally used to account for tax-supported funds.  |
| 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.   |

# Glossary

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| 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 received up to 80% for eligible projects, funded by the Federal Government and awarded through the State of Illinois. |
| Information Technology:                                      | A term used to broadly define computer operations and the processing of automated information in the Village organization.  |
| Insurance Services Office (ISO):                             | A non-profit organization that assesses a Fire Department's ability to provide fire services to a community.  |
| 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.   |
| Lead Service Line Replacement and Notification Act (LSLRNA): | Enacted by the Illinois Environmental Protection Agency which requires owners and operators of community water supplies to develop, implement and maintain a comprehensive water service line material inventory and replacement plan.                          |

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| 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 officials 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.  |
| 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.   |
| 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.   |
| 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 <a href="#">Illinois State Constitution</a> , 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.   |

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| Nonmajor Fund:                                  | Governmental or enterprise funds that do not meet the materiality threshold for separate reporting as a major fund.  |
| 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.   |
| Northside Stormwater Management Project (NSMP): | The large sewer infrastructure improvement project that involved installing a separate storm sewer system on the north side of town.   |
| 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.   |
| 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.   |
| 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. |
| 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.                         |
| Proprietary Fund:                               | Funds that focus on the determination of operating income, changes in net assets, financial position and cash flows. There are two different types of proprietary funds: enterprise and internal service activities.   |
| Self-Contained Breathing Apparatus (SCBA):      | Personal protective equipment worn to protect individuals from exposure to environments hazardous to the respiratory system.   |
| Special Revenue Fund:                           | A fund used to account for revenues legally earmarked for a particular purpose.  |
| Standard & Poor's Rating Service:               | An independent agency that analyzes the financial credit ratings of organizations. The ratings are based on debt issuance that carry a three letter coding. The Village possesses an AAA rating.   |

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| Strategic Planning:                               | The process of determining the Village's goals and then identifying the best approach for achieving those goals.  |
| Street Improvement Program (SIP):                 | A program for the general maintenance of streets in the Village.  |
| Supervisory Control And Data Acquisition (SCADA): | Computer system that assists in the operation of the water purification and distribution process.   |
| Tax Extension:                                    | The total amount of taxes applied to properties within a taxing district as a result of a tax levy. Extensions in Illinois are increased by a loss factor to ensure that each taxing body receives the full amount of its levy after recognition that a small amount of taxes will not be paid. |
| Tax Increment Financing (TIF) District:           | A legal entity created by local resolution to promote improvements, jobs, etc. The taxes generated from the assessed value "increment" above the base year are used to finance the costs of the improvements which generate the increased assessed valuation.                                   |
| Tax Levy:   | An ordinance that directs the County Clerk to assess a tax proportionally against all properties located within a taxing district for the purpose of raising a specific amount of tax for taxing district.  |
| Telecommunications 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.   |