



VILLAGE OF RIVER FOREST, ILLINOIS

Annual Budget Fiscal Year 2026

400 Park Avenue, River Forest, Illinois 60305

www.vrf.us

**VILLAGE OF RIVER FOREST, ILLINOIS
ANNUAL OPERATING BUDGET
FISCAL YEAR 2026**

VILLAGE OFFICIALS



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VILLAGE CLERK
Jonathan Keller

VILLAGE TRUSTEES



Erika Bachner



Kathleen Brennan



Lisa Gillis



Ken Johnson



Robert O'Connell



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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For the Fiscal Year Beginning

May 01, 2024

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 2026 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 2026 objectives tied to the Village Board goals, FY 2025 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 2026 is also presented that provides the funding history, project description and justification, project alternatives and project impact on the operating budget.

Budget Glossary

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

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RIVER FOREST

Proud Heritage • Bright Future

Village President
Catherine Adduci

Village Clerk
Jonathan Keller

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

March 30, 2025

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 2026 Annual Budget and Capital Improvement Program for the Village of River Forest. The Village operates under the budget act outlined in 65 ILCS 5/8-2-9 as adopted by the Village in 1981 and amended in 2011. The Village's fiscal year commences on May 1 and concludes on April 30.

Looking back on FY 2025, the Village continued to provide excellent customer service and make investments to improve the quality of life for residents. The Village continued to encounter production and supply chain issues that impacted equipment and vehicle purchases as well as construction projects. Staffing also continued to be an issue that had to be focused on, with the Village working diligently to attract and retain talented staff at all levels of the organization. Regardless of the state of the economy, the Village's main priority has remained keeping residents and employees safe, while continuing to provide critical Village services. The steady and visionary leadership of the Village Board and our professional staff ensured River Forest's long-established commitment to exceptional service delivery, fiscal prudence and consideration of the importance of the decisions made today to improve the River Forest of tomorrow.

Under the leadership of the Village President, Board of Trustees, Village Clerk and the management team, the Village has worked diligently to present a proposed annual budget that continues the Village's commitment to making safety a top priority, 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.



The Village's goals and strategic plans are always at the forefront. Economic development continues to be a priority, with a focus on improving property values and stabilizing property taxes. In FY 2025 the Village, in alignment with its Comprehensive Plan, hired a qualified and experienced commercial real estate brokerage firm to provide professional services for the listing and marketing of three Village-owned properties. The Economic Development Commission and Zoning Board of Appeals continued to review current codes and are working to make the corridor more attractive for appropriate development. The Village continues to have a strong commercial presence at River Forest Town Center and strong grocery shopping options from stores such as Whole Foods, Jewel, and Fresh Thyme Farmers Market. The River Forest Town Center is now fully leased, with two new additions CAVA and J Crew Factory. Whole Foods has submitted plans and permit applications for the expansion of the River Forest location which will be completed in the Fall of 2025. The Village continues to look at efforts at Lake and Park for infill development to complement the Lake Street corridor. These efforts to expand the tax base will have positive effects on the Village's ability to stabilize property taxes.

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

Each year we take a moment to reflect on the challenges (financial and otherwise) from the State of Illinois and legislation passed by the General Assembly. The FY 2025 State budget included the elimination of the 1% local grocery tax effective January 1, 2026, but allows municipalities to maintain the revenue source by local ordinance. This potential reduction in revenue would have a great impact on Village finances. Continued focus has been on the criminal justice reform legislation that was passed in 2021. In FY 2025, the Police Department began wearing officer-worn body cameras. 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. 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.

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 2026 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 services and programs;
- Continuing to use motor fuel tax revenues to pay for a portion of street maintenance projects;
- Insurance rebates for participation in wellness events;
- Utilizing funds received from electric vehicle charging station fees;

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.

Overall, the Village's General Fund remains stable and estimated projections in some major revenues in FY 2025 are projecting a slight deficit at the end of FY 2025. Property tax revenues are expected to increase over the budgeted FY 2025 revenues. The FY 2026 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 2022 to December 2023 the CPI increase was 3.4%. The Village Board voted to increase the levy by 3% to ease the burden on taxpayers. Projected collections for FY 2025 are greater than last fiscal year but this is due to the timing of collections. A large portion of the property taxes collected are used for public safety pension contributions. With that being said, staff will continue to seek new revenue sources to help



offset contributions that have more than doubled since FY 2014. The Village anticipates pressure on the General Fund to continually increase.

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

The Village Board has established an aggressive series of goals and objectives, many of which require funding. One of the many benefits of having sound financial practices is that it allows the organization flexibility as needs arise. General Fund reserves are above our minimum required threshold of 25% of subsequent year expenditures, and it is prudent to utilize reserves for

non-recurring expenditures. The alternative would be to enhance other revenues, but because the deficit created is not a structural one, it is appropriate to use reserves in this instance. As a result of this strategic use of Village reserves, the Staff is pleased to provide a balanced General Fund operational budget, as presented, for FY 2026.

Process for Development of the FY 2026 Budget

The FY 2026 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 2026 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 2026 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 2026 goals, performance measures, and the corresponding expenditure line items.

Budgetary Trends

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

- FY 2026 Sales tax revenue is slightly above the FY 2025 projections. This is due to the filling of vacancies in the River Forest Town Center. The FY 2026 Budget anticipates a slight increase over FY 2025 projections based on the Consumer Price Index (CPI). This year it rose 2.9% for the twelve months ending December, after seeing a 3.4% increase last year. The State's FY 2025 budget included the elimination of the local 1% grocery tax. If the Village were to forgo implementing a local grocery tax by January 2026, the effect could have a significant impact on sales tax revenues. Non-home rule sales tax revenues also show a slight increase in FY 2026.

- Income tax revenue projections are expected to be above expectations for FY 2025. The amount budgeted in FY 2026 continues to project increases over FY 2025 projected amounts based on the Illinois Municipal League (IML) estimate. It is uncertain whether these projections will change based on the economy and the possibility of a recession. Based on IML estimates, use tax shows a significant decrease over FY 2025 projections.
- Overall utility tax revenues are above FY 2025 projections. This revenue source is weather dependent. This fluctuates based on the weather and gas prices; electric revenues are also slightly above projected FY 2025 amounts. FY 2026 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 increase overall, with an increase in PPO of 11.1%, HMO of 8.4% and 2.2% 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. 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 2026. 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.

	FY 2024 Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
Revenues	\$ 39,962,955	\$ 40,098,564	\$ 43,076,235	\$ 42,263,012
Expenditures	\$ 33,637,190	\$ 41,009,629	\$ 37,775,367	\$ 39,147,441
Excess (Deficiency) of Revenues over (under) Expenditures	\$ 6,325,765	\$ (911,065)	\$ 5,300,868	\$ 3,115,571

General Fund

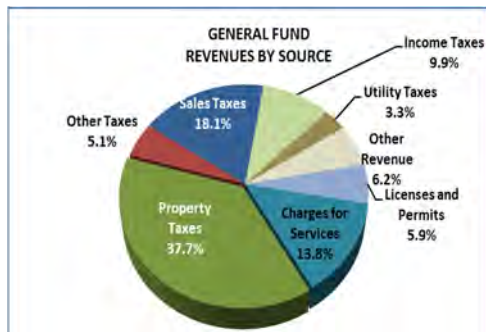
The Village's General Fund is the primary operating fund for the Village and includes Administration, Building, Police, Fire, and Public Works. The Boards and Commissions, E911, and Legal costs are also paid from the General Fund. The Village's General Fund operating budget, as presented, is balanced for FY 2026. Non-recurring expenditures are to be funded with reserves.

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

	FY 2024 Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
Operating Revenues				
Property Taxes	\$ 7,518,773	\$ 7,627,767	\$ 8,071,679	\$ 7,937,975
State Sales Tax	2,468,793	2,348,762	2,584,685	2,636,379
Non-Home Rule Sales Tax	1,091,379	1,052,477	1,170,214	1,175,404
Income Tax (LGDF)	1,918,244	2,003,607	2,024,932	2,088,790
Other Revenues	7,427,242	7,473,171	7,163,314	7,207,939
Total Revenues	20,424,431	20,505,784	21,014,824	21,046,487
Expenditures				
Salaries and Benefits	13,393,439	14,384,255	14,537,738	14,990,916
Contractual Services	4,689,498	5,184,998	5,130,750	5,195,454
Commodities	728,809	545,898	525,087	536,145
Capital Outlay	27,370	154,000	152,990	69,500
Transfers	1,053,438	795,408	795,408	415,933
Total Expenditures	19,892,554	21,064,559	21,141,973	21,207,948
Total Revenues over Expenditures	\$ 531,877	\$ (558,775)	\$ (127,149)	\$ (161,461)
Nonrecurring Expenditures and Transfers	461,361	450,641	461,371	173,725
Total Operating Revenues over Recurring Expenditures	\$ 993,238	\$ (108,134)	\$ 334,222	\$ 12,264

General Fund Revenues

From the previous year's budget, General Fund revenues are up \$540,703 or 2.64%. The primary General Fund revenue sources are property, sales, and income taxes. These revenues make up approximately 65.7% of the overall revenue in the General Fund.



Property tax revenues are projected to be slightly below the projected FY 2025 collections due to the timing of tax receipts. The FY 2026 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 2022 to December 2023 the CPI increase was 3.4%. The Village Board voted to increase the levy by 3% to ease the burden on taxpayers.

The budget includes increases in sales tax, non-home rules sales and income tax for FY 2026. FY 2025 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 2026 budgeted amount assumes increases based on IML forecasts.

Refuse revenues will increase 3% on the FY 2025 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 decrease significantly based on FY 2025 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 2026 total property tax revenues of \$7,937,975 are \$310,208 or 4.07% higher than the prior year's budget. This is primarily because of the 3.0% increase in the 2024 tax levy estimates and because projected FY 2025 revenues, based on the 2023 Property Tax Levy, were more than what was budgeted last fiscal year.

Sales Taxes

State sales tax revenues are expected to increase slightly from the FY 2025 projected amount. The Town Center is fully occupied with the addition of two new businesses, CAVA and J Crew, 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 2.9%, 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. The loss of revenue from the elimination of the 1% grocery tax would significantly impact the budget. 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 2026 budget as presented includes the 1% local grocery tax. The Village Board will

need to decide whether to maintain the revenue source by October 2025.

Income Tax

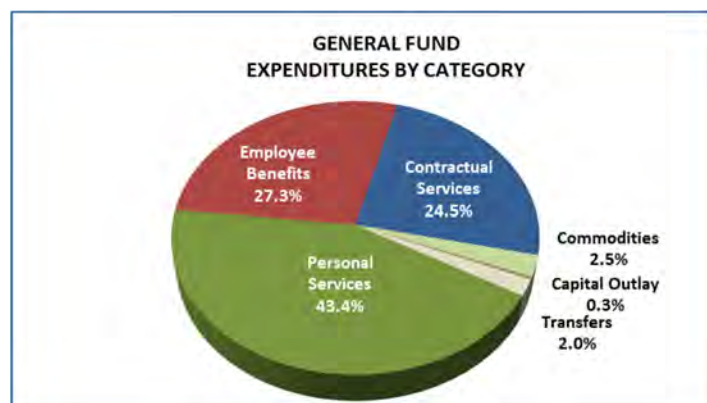
Income tax revenue from the Local Government Distributive Fund (LGDF) is distributed based on population. FY 2025 income tax receipts are higher than expected based on the rebounding labor market and extraordinary corporate income tax collections. The FY 2026 estimate is based on the IML's most recent projections.

Other Revenues

Other revenues encompass all remaining General Fund revenues, including license and permit fees, charges for services, fines, interest, and miscellaneous revenues. Residential and commercial construction activity continues throughout the Village and is expected to drive building, plumbing, and electrical permit revenues higher. Also, Village management continues to work with developers on economic development projects that will also drive the increases in these revenues as these projects are approved. Revenues from ambulance fees have seen 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 consider revisions to parking and ordinance fines in FY 2026.

General Fund Expenditures



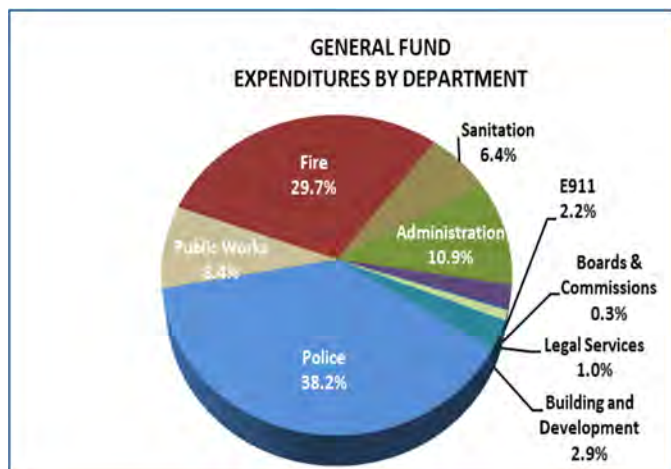
Excluding one-time expenditures, General Fund expenditures have increased approximately \$420,305 from last year's budget. As the table illustrates, 70.7% of the General Fund budget is attributed to Salaries and Benefits. Employee salary and benefit costs are higher overall by 4.22%, mainly due to personnel 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 department budget is higher due to contractual increase with the Village's crisis intervention group. Funds continue to be budgeted for various projects and initiatives, such as the purchase of an unmanned aerial system for the police department, traffic control measures on Lake Street and further expansion of the automated license plate reader system. 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 76.3% 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, staff photos 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 \$504,267. 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 if needed could be used to assist with the costs of the annual contribution. In FY 2026 the Village does not plan to draw on these reserves.

Police and Fire

The Police Department's budget does increase in FY 2026. This is due to the purchase of new equipment not included in the Capital Equipment Replacement plan and contractual increases for professional services. The Fire Department budget is slightly less than last fiscal year due to reductions in GEMT expenditures. The formulas that were used to calculate the GEMT costs have been adjusted in FY 2026 to reflect accurate costs of the program. Revenues from ambulance billings offset the GEMT expenses and are reflected in revenue projections. Increases in Employee salaries are mainly due to personnel changes and contractual salary increases. In FY 2025, pension contribution projections are based on the timing of tax collections. In FY 2026, the police pension contribution will increase 1.29 %, or \$26,393 while the fire pension contribution will increase 1.10%, or \$19,330. These contributions are recommended based on the Village's actuarial reports.

Public Works

The Public Works budget will decrease in FY 2026 by 6.35%, primarily due to the reduction in contractual services budgeted for the maintenance of sidewalks. Salaries and Benefits have seen increases due to contractual salary increases.

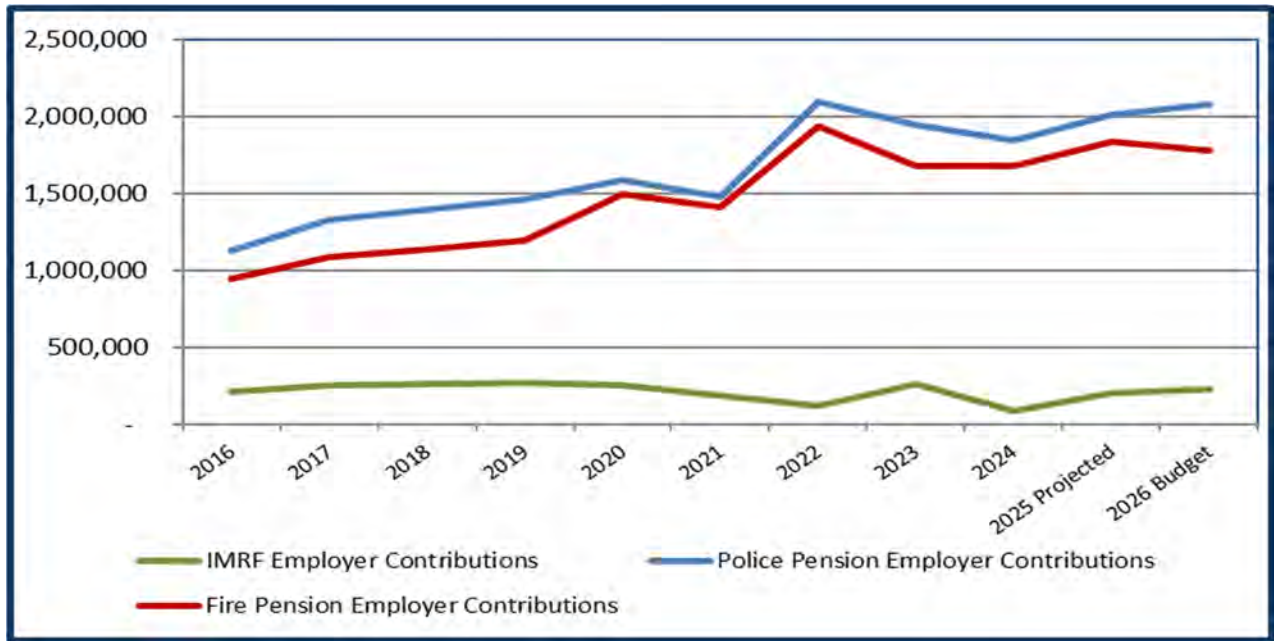
Boards & Commission Budget

In FY 2019, the Village created a dedicated fund for Boards & Commissions. Previously the Fire and Police Commission had its own budget within Administration, and other Commission expenses were folded into Administration, such as Sustainability and Traffic & Safety. All Commission expenses now fall under their sub-account (15) in Administration. The FY 2026 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 2016. As seen from the table below, Police and Fire Pension contributions continue to increase. New Legislation was passed in 2020 by the State of Illinois to consolidate pension investments for all Article 3 and Article 4 funds. The Fire Pension Fund investments were consolidated with other Illinois Article 4 pension funds in October 2021. The Police Pension Fund investments were consolidated with other Article 3 pension funds in October 2022. Through the consolidation of pension investments, the opportunity exists to materially and dramatically improve the long-term portfolio performance of police and fire pension funds.



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

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

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

	Budget FY 2025	Estimated FY 2026	Estimated FY 2027	Estimated FY 2028	Estimated FY 2029
Levy Year	2024	2025	2026	2027	2028
Police Pension Fund	\$2,045,958	\$2,072,351	\$2,099,084	\$2,126,162	\$2,153,589
Fire Pension Fund	\$1,757,300	\$1,776,630	\$1,796,173	\$1,815,931	\$1,835,906

The combined increase in employer contributions is 1.20% in the FY 2026 budget from the FY 2025 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 2026, funds are appropriated for two vehicles for the Police Department and an aerial bucket 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, radios, a pole mounted radar, SCBA air compressor, extrication tools, salt brine equipment, a trash pump, sewer televising system and a sign making machine are also budgeted. Details on each piece of equipment to be replaced in FY 2026 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 2026 Budget includes monies for Village Hall, Police Department, Fire Station and the Public Works garage improvements, electric vehicle charging stations, Desplaines River Trail, traffic lighting, Washington Street improvements, an automatic license plate reader, the Harlem Avenue bridge project and information technology upgrades.

The **TIF – Madison Street Fund** provides for the Tax Increment Financing District on Madison Street. Incremental property tax revenue collections began in FY 2019. The **TIF – North Avenue Fund** is used for preliminary expenditures associated with the newly created Tax Increment Financing District on North Avenue. Incremental property tax revenue collections began in FY 2022. The **Infrastructure Improvement Bond Fund** is funded by proceeds from the 2024 General Obligation Limited Tax Bonds and will be used for street improvements or other infrastructure projects.

Water and Sewer Fund

The Village sources Lake Michigan water from the City of Chicago. The planned rate schedule includes increases on June 1 each year to cover higher operating costs and increases in the cost of water charged by the City of Chicago. The City's ordinance provides for an annual increase on June 1 for the lesser of 5%, or the increase in the Consumer Price Index. The City increased rates 3.37% on June 1, 2024, and has announced another increase of 4.00% effective June 1, 2025. As part of an overall strategy to help residents with increasing rates, for several years the Village used reserves to offset rate increases from the City of Chicago.

Baxter & Woodman completed a review of the Village's water and sewer rates in 2022. When determining rates, the study considered both operational and capital costs outlined in the five-year Capital Improvement Program. The water and sewer rate analysis includes higher capital allocations for programs recently approved by the board including: lead service reimbursement program, sewer lateral program, and storm water master plan. The study accounted for existing annual maintenance programs including sewer relining, water main replacements and sewer point repairs, and debt service obligations.



Water consumption has stayed relatively flat in FY 2025 compared to actuals in FY 2024. 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 2026 budget anticipates average weather conditions and consumption. A 1.13% increase in the combined water and sewer rate is included. The increase is to account for the June 1, 2025 increase in the cost of water charged by the City of Chicago.

In FY 2022, debt certificates were issued to cover most of the costs associated with the Advanced Metering Infrastructure (AMI) project that the Village completed in

FY 2022. The total outstanding debt in the Water and Sewer Fund includes the Debt Certificates 2022 series and the IEPA loan for Phase I of the NSMP. The capital improvement five-year plan includes several initiatives aimed at maintaining and improving the existing water and sewer system. The Village's storm water master plan analysis was completed in FY 2023. In FY 2024, staff began working on developing a plan to replace all lead service lines in accordance with mandates issued by the IEPA. This mandate will impact the Water and Sewer Fund dramatically. The costs associated with this project are approximately \$2 million per year over an approximately twenty-year period. The FY 2026 budget includes \$230,000 of which \$150,000 is earmarked for the lead service line replacement program and \$80,000 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 2026, as seen in the following chart:

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

	FY 2024 Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget
Operating Revenues				
Water Sales	\$ 3,522,925	\$ 3,465,601	\$ 3,552,303	\$ 3,615,981
Sewer Sales	2,111,998	2,181,390	2,109,422	2,172,804
Other Revenue	234,850	936,389	237,265	945,511
Total Revenues	5,869,773	6,583,380	5,898,990	6,734,296
Expenses				
Operating Expenses	3,742,471	4,955,691	5,138,374	5,282,738
Depreciation	388,893	390,760	374,337	375,000
Total Operating Expenses	4,131,364	5,346,451	5,512,711	5,657,738
Operating Revenues over Operating Expenditures including Depreciation	1,738,409	1,236,929	386,279	1,076,558
Capital Expenses	(383,156)	(3,087,000)	(702,777)	(1,257,500)
Total Revenues over Total Expenditures excluding Depreciation	\$ 1,744,146	\$ (1,459,311)	\$ 57,839	\$ 194,058

The FY 2026 Budget also includes \$100,000 as a place holder for any initiatives from the stormwater master plan. Additional expense highlights include:

- \$150,000 for lead water service line replacement reimbursement program
- \$20,000 exterior fencing, tuck pointing, and security Improvements at the Pumping Station
- \$50,000 for the lateral sewer program
- \$400,000 for the main water replacements
- \$135,000 replacement of pump 1 at Pumping Station



Police and Firefighter's Pension Funds

FY 2026 employer contributions to the pension funds are based on what is expected to be levied with the Village's 2025 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 2026 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 2025. The CIP includes several yearly routine items such as police, fire and public works vehicles and equipment, sewer improvements, and street maintenance. The FY 2026 budget also includes the following major capital items:

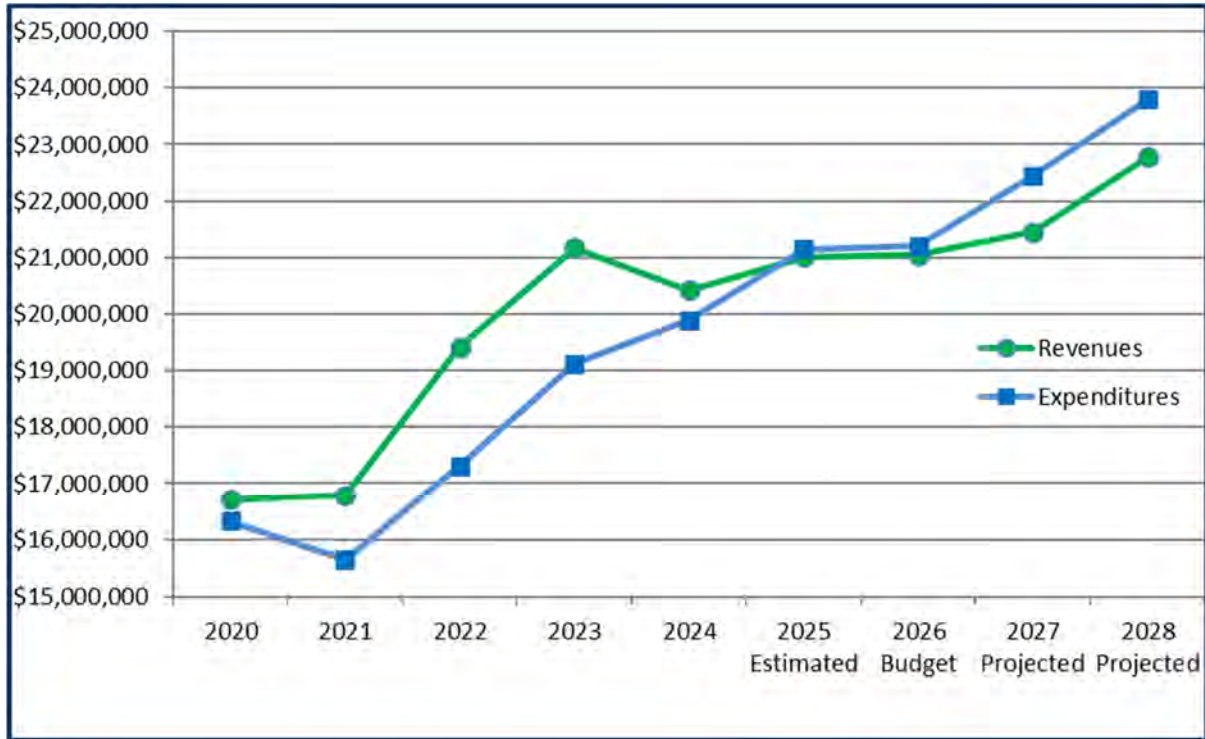
- ✓ Firing range upgrades - \$57,204
- ✓ Replacement of emergency generator - \$350,000
- ✓ Village Hall HVAC evaluations- \$30,000
- ✓ Public Works Garage improvements - \$20,000
- ✓ Fire apparatus bay improvements - \$50,645
- ✓ Women's locker room renovations in Police Department- \$105,110
- ✓ Exterior fencing, tuck pointing, and security Improvements at the Pumping Station - \$20,000
- ✓ Solar installation at Pumping Station - \$131,000
- ✓ Replacement of vehicles including:
 - Two Police squad cars - \$154,868
 - One Fire vehicle - \$39,500
 - One Public Works vehicle - \$240,000
- ✓ Police radios - \$49,189
- ✓ Automatic license plate reader - \$54,976
- ✓ Other Police equipment - \$44,287
- ✓ Fire Department equipment - \$70,000
- ✓ Public Works equipment - \$78,000
- ✓ SCBA - \$29,540
- ✓ EV station planning - \$597,392
- ✓ Harlem Avenue bridge viaduct - \$125,000
- ✓ Traffic control installations- \$155,572
- ✓ North Ave streetscape improvements - \$402,810
- ✓ Desplaines river trail - \$75,000
- ✓ Information Technology - \$138,395
- ✓ Street Improvement Program -\$675,000
- ✓ Street resurfacing on LeMoyne Street from Park to Lathrop, Ashland Avenue, Clinton Place and Bonnie Brae from LeMoyne to Greenfield, Franklin Avenue from Division to Augusta and from Hawthorne to Washington, and Linden Street from Ashland to Lathrop



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 \$999,381 in FY 2027 and FY 2028 projects a deficit of \$1,026,689. Staff will continue to identify means to improve efficiencies and reduce operating costs wherever possible. Even with the projected deficits, the Village's financial policies and sound fiscal decisions over the past several years have allowed the General Fund reserve balances to remain healthy and above the 25% minimum fund balance required per policy. Staff will continue to monitor and evaluate whether future budgets will require increases to existing revenues or additional revenue sources, which are limited because the Village is a non-home rule government. These policy decisions will likely be contingent on economic conditions moving forward and union negotiations.

**General Fund
Revenues and Expenditures
FY 2020-2024 Actual**



Fiscal Year 2025 estimated expenditures include \$461,371 of one-time expenses, including \$200,000 for the annual contribution to IRMA for liability insurance, \$154,000 for initiatives put into place from the Village wide traffic study and \$107,371 for Police and Fire equipment and software. This was funded by reserves. In Fiscal Year 2026, \$173,725 in nonrecurring expenditures are included that are intended to be funded with General Fund reserves or other reserves. This amount includes \$39,500 for a Fire vehicle added to the fleet, \$30,000 for initiatives put into place from the Village wide traffic study, \$79,225 for Police and Fire equipment and other miscellaneous one-time expenditures.

Conclusion

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

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

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

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

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Matt Walsh". The signature is fluid and cursive, with the first name "Matt" and last name "Walsh" clearly distinguishable.

Matt Walsh
Village Administrator



Introduction

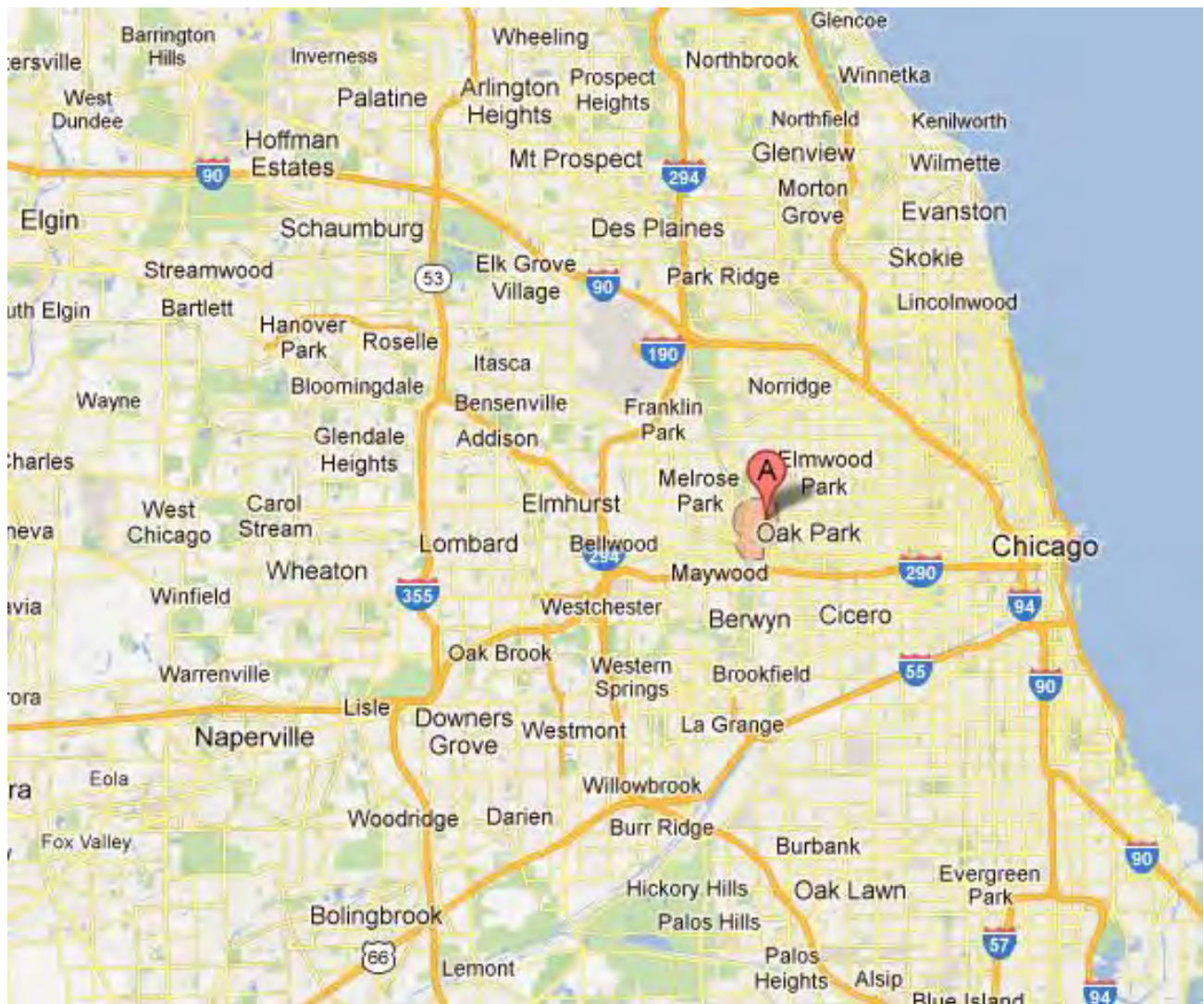
This section contains the Village Board's strategic goals which set the vision for the Budget document as well as a description of the Village, the budget process, fund structure, and detailed financial policies.

Location of River Forest

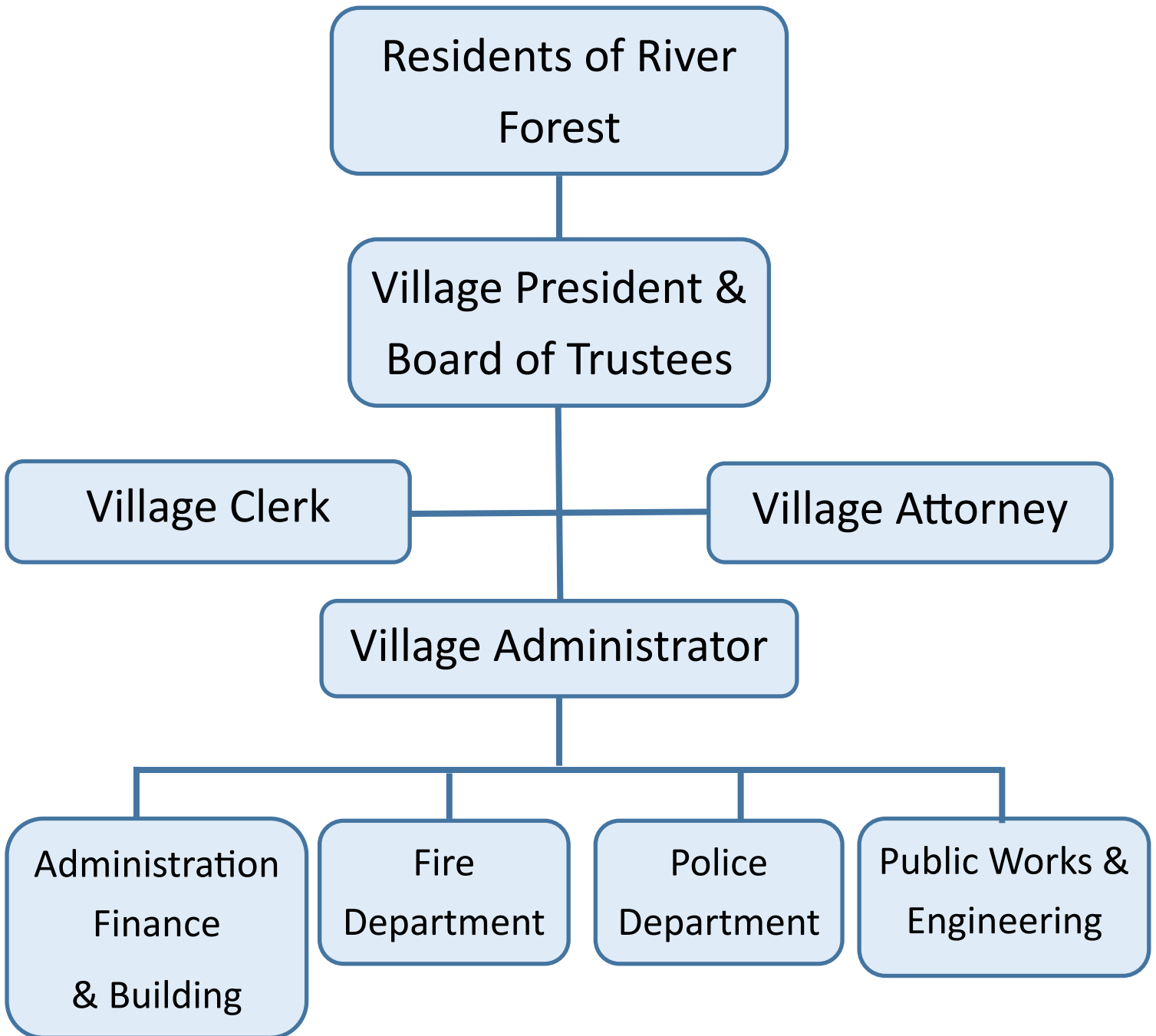
River Forest is located in Cook County, Illinois, approximately 10 miles west of downtown Chicago.

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

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



Village of River Forest Organizational Chart



Village Board Goals

Long Term Strategic Goals and Guiding Principles:

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

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

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

Public Safety

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

Economic Development and Ensuring a Thriving Business Community

- Attract development to commercial corridors, prioritizing the Village-owned properties on Madison Street.
- Utilize the expertise of the Economic Development Commission to identify strategies for development in key corridors and the TIF Districts.
- Retain existing and attract new businesses to River Forest to ensure a vibrant business community.

Communication, Collaboration and Transparency

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

Enhancing Property Values Through the Strengthening our Quality of Life

- Support the Sustainability Commission's completion and implementation of the River Forest Climate Action Plan and efforts toward Electric Vehicle readiness, pollution reduction and waste reduction.
- Support the mission and goals of the Diversity, Equity and Inclusion Advisory Group, the Village's partnership with Dominican University, and the Twin Village Covenant with Maywood;
- Implement the recommendations of the Age Friendly Committee's report and continue with partnerships with other taxing bodies and institutional partners to identify, explore, and implement strategies that will ensure River Forest remains at the forefront of providing a high quality of life for aging residents;
- Continue implementation of the prioritized recommendations of the Comprehensive Plan and the Village's Affordable Housing Plan.
- Preserve the charm and aesthetic appeal that makes River Forest desirable to residents and businesses by ensuring well-maintained properties, promoting the installation of public art, and preservation of the Village's rich historic and architectural heritage; including the short and long-term consideration of incentives to promote preservation.
- Continue efforts to address stormwater issues throughout the community through completion of the Stormwater Master Plan and utilize the report to guide and prioritize future capital projects. Continue to promote the installation of permeable surfaces and consider possible incentives to promote sustainability goals at commercial locations.
- Initiate the state-mandated Lead Service Line Replacement program and pursue different funding sources to support the program.
- Examine staffing, staff retention, and consulting service arrangements and the needs of the municipal organization and service expectations of the community.
- Offer opportunities for seating such as benches at appropriate locations.

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

Community Profile

Location

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

History

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

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

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

Village Services

Police

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

Fire

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

Public Works

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

Community Profile

Statistics

Socio-Economic Data (Updated 2020 Census Information)

Population Total	11,717
Persons under 5	703
Persons 5 to 19	2,859
Persons 19 to 65	6,116
Persons over 65	2,039

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	40.5
Per Capita Income	\$89,337
Median Home Value	\$676,900
Median Family Income	\$144,784
Unemployment Rate (IDES January 2025)	4.4%

Building Permits

<u>Fiscal Year</u>	<u>Number Issued</u>	<u>Value of Permits</u>
2015	219	\$14,634,612
2016	203	15,792,768
2017	210	29,807,464
2018	171	19,996,973
2019	175	13,297,123
2020	178	45,590,244
2021	217	22,432,805
2022	402	34,775,431
2023	385	14,659,962
2024	300	10,536,906

Water and Sewer

Population Served	11,717
100 Cubic Feet of Water Pumped FY 2024	577,140
100 Cubic Feet of Water Billed FY 2024	459,934
Average Daily Pumpage (mgd)	1.18
Miles of Water Mains	40
Miles of Combined Sewers	33.13
Miles of Storm Sewers	3.37
Miles of Dedicated Sanitary Sewers	0.69
Number of Metered Customers	3,164
Number of Fire Hydrants	440

Community Profile

Water, Sewer and Refuse Rates

Water	\$ 7.71	Per 100 cubic feet
Sewer	\$ 4.69	Per 100 cubic feet of water used
Refuse- Base Service	\$64.26	Bi-Monthly
Refuse- Special Service	\$95.32	Bi-Monthly

*The minimum bi-monthly water and sewer bill is \$43.40 for up to 350 cubic feet of water used.

Village Taxes

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

Housing Types (CMAP)

Single Family Homes	2,952
2 Units	125
3 or 4 units	118
5 or more units	1,349

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, 2024: 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 27, 2025.

Budget Kickoff

January 8, 2025: 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

February 5, 2025: The departments' Budget Request packets are submitted to the budget team (Village Administrator, Assistant Village Administrator and the Finance Director). The packet includes their activity counts, goals and accomplishments, performance measures, budget summary, budget detail, current fiscal year projections, personnel change requests and revenue projections.

Meetings with Budget Team

February 19 - 21, 2025: 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 14, 2025: 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 28, 2025: 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

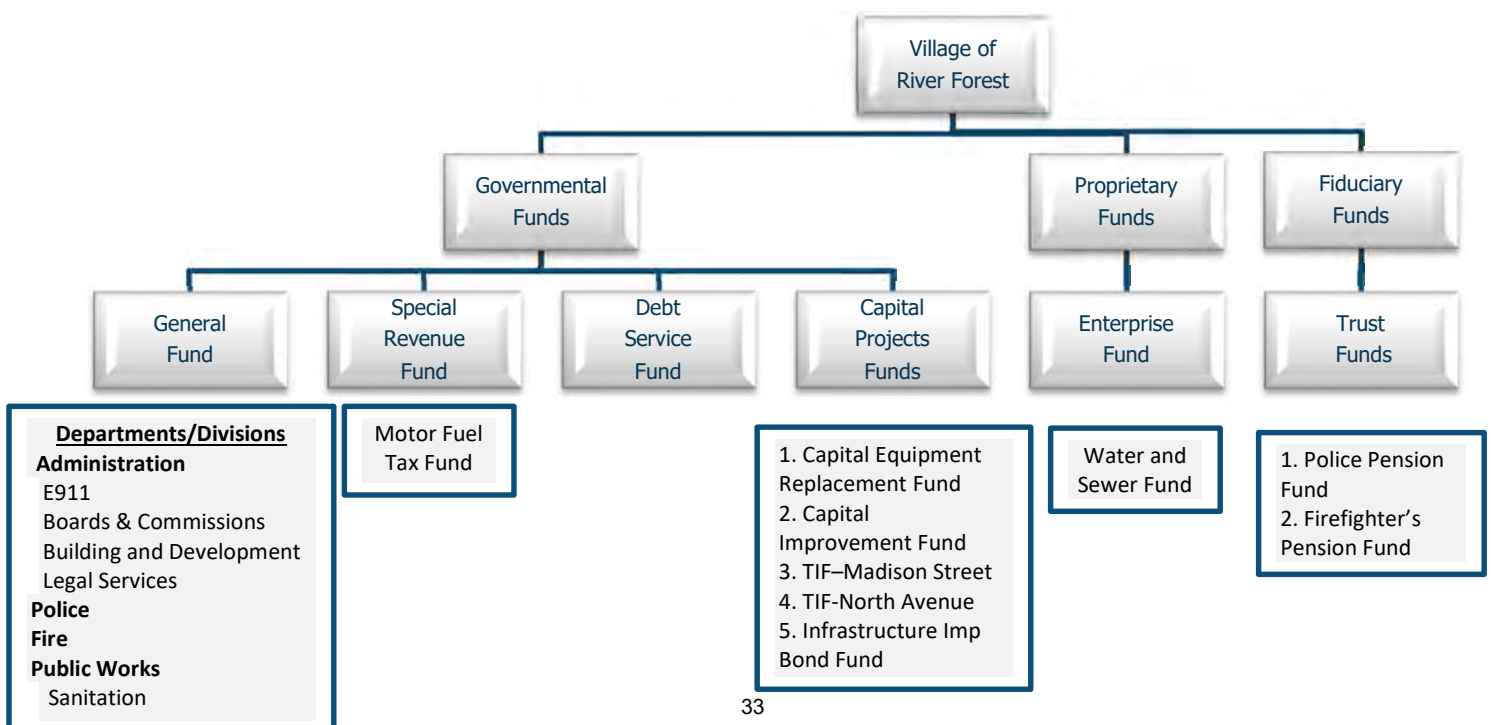
Proprietary Fund

- 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 2024. Financing is provided by alternative revenues for the 2022 A General Obligation Debt Certificates and property taxes for the General Obligation Limited Tax Bonds, Series 2024.

Capital Projects Funds

Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds. The **Capital Equipment Replacement Fund (13)** is used to accumulate financial resources for the replacement of vehicles and equipment. The **Capital Improvement Fund (14)** is used to account for improvements to Village streets, commuter parking lots and alleys that are financed by Automated Traffic Enforcement System Revenue, grants, parking fees, bond proceeds and a portion of amulance fees. The **TIF – Madison Street (31) and TIF – North Avenue (32) Funds** were both created in FY 2015 and are used to account for expenditures associated with Tax Increment Financing Districts on Madison Street and North Avenue. In FY 2017 the Madison Street TIF District was formally established. In August of 2018 the North Avenue TIF District was formally established. The **Infrastructure Improvement Bond Fund (35)** was established in FY 2018. This fund is used to account for the proceeds of the General Obligation Limited Tax Bonds, Series 2024. The funds will be used for street improvements and other capital infrastructure projects.

Fund Structure and Description of Funds

PROPRIETARY FUNDS

The Village maintains the following proprietary funds:

Enterprise Fund

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

FIDUCIARY FUNDS

The Village maintains the following fiduciary funds:

Trust Funds

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

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

Basis of Budgeting

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

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

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

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

RIVER FOREST PUBLIC LIBRARY

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

Long-Term Financial Policies

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

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

Financial Planning Policies

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

Long-Term Financial Policies

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

Revenue Policies

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

Expenditure Policies

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

Long-Term Financial Policies

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

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

Fund Balance and Reserve Policies

1. Definitions:

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

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

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

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

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

Long-Term Financial Policies

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

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

Long-Term Financial Policies

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

Capital Improvement Policies

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

Debt Policies

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

Long-Term Financial Policies

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

Accounting and Financial Reporting Policies

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

Grant Policies

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

Exhibits

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

Fee Schedule

	2025 Budget	2026 Budget	Change
Vehicle Stickers:			
Passenger Cars	\$45	\$45	No Change
Motorcycles	\$25	\$25	No Change
Antique Vehicles	\$25	\$25	No Change
Trucks less than 5,000 lbs.	\$50	\$50	No Change
Trucks over 5,000 lbs.	\$70	\$70	No Change
Recreational Vehicles (RV)	\$50	\$50	No Change
Senior Citizen Discount	\$25	\$25	No Change
Active Duty Military or Veteran Designation	\$25	\$25	No Change
Licenses:			
Pet License	\$10	\$10	No Change
Liquor License	\$500 - \$4,000	\$500 - \$4,000	No Change
Temporary Liquor License	\$100	\$100	No Change
Contractor License	\$125	\$125	No Change
Landscaper and Snow Removal Contractor	\$187.50	\$187.50	No Change
Amusement and Amusement Events	\$25	\$25	No Change
Animal Care, Grooming and/or Sales	\$125	\$125	No Change
Child Daycare Centers	\$275	\$275	No Change
Financial Institutions	\$100	\$100	No Change
Food/Drug Retail- Under 3,000 Sq. Ft.	\$125	\$125	No Change
Food/Drug Retail- 3,001 - 10,000 Sq. Ft.	\$175	\$175	No Change
Food/Drug Retail- 10,001 + Sq. Ft.	\$225	\$225	No Change
Temporary Food Establishment/Event	\$125	\$125	No Change
Food Service- Low Risk	\$95	\$95	No Change
Food Service- Medium Risk	\$150	\$150	No Change
Food Service- High Risk	\$225	\$225	No Change
Food Service- Outdoor Seating	Fee + \$25 + \$0.50 per sq. ft. of public space	Fee + \$25 + \$0.50 per sq. ft. ft. of public space	No Change
Manufacturing Operations	\$25	\$25	No Change
Peddlers	\$75	\$75	No Change
Recreational	\$25	\$25	No Change
Retail and Service	\$50	\$50	No Change
Taxicab/Livery	\$500	\$500	No Change
Use of Public Sidewalk	\$25 + \$0.50 per sq. ft.	\$25 + \$0.50 per sq. ft.	No Change
Vending Machine	\$30/machine	\$30/machine	No Change
Veterinary Hospitals	\$125	\$125	No Change
Waste Disposal Firms	\$1,000	\$1,000	No Change
House Movers	\$100	\$100	No Change
Fines:			
Parking Fines	\$45	\$45	No Change
Overweight Vehicles	\$75 - \$750	\$75 - \$750	No Change
Local Ordinance Violations	Up to \$750	Up to \$750	No Change
Electric Vehicle Charging Station Overstay Fee	After 2 hours \$10 per hour, max \$30	After 2 hours \$10 per hour, max \$30	No Change

Fee Schedule

	2025 Budget	2026 Budget	Change
Service Charges:			
Solid Waste Bi-Monthly Collection-Base Service	\$64.26	\$66.20	+\$1.94
Solid Waste Bi-Monthly Collection- Unlimited	\$95.32	\$98.18	+\$2.86
Composting - 35-gallon cart	\$13.39	\$13.79	+\$0.40
Composting - 64-gallon cart	\$15.45	\$15.91	+\$0.46
Composting - 96-gallon cart	\$17.51	\$18.04	+\$0.53
Solid Waste Tags	\$3.39	\$3.50	+\$0.11
Ambulance Transport Fee- Resident	Fee in accordance with IGA with IDHFS + \$25/mile	Fee in accordance with IGA with IDHFS + \$25/mile	No Change
Ambulance Transport Fee- Non-Resident	Fee in accordance with IGA with IDHFS +\$25/mile	Fee in accordance with IGA with IDHFS +\$25/mile	No Change
EMS Response- Additional manpower	\$100	\$100	No Change
ALS Refusal (when 1 ALS procedure performed)	\$300	\$300	No Change
EMS Citizens Assist (more than 3 in 3 months)	\$300	\$300	No Change
Extrication	\$500	\$500	No Change
CPR Class fee	\$60	\$80	+20
Daily Parking Fee	\$5.00	\$5.00	No Change
Permits:			
Commuter Parking (Monthly)	\$55	\$55	No Change
Building Permit- Single-Family	2% of Project Cost or \$100 minimum	2% of Project Cost or \$100 minimum	No Change
Building Permit- All Other	2.35% of Project Cost or \$100 minimum	2.35% of Project Cost or \$100 minimum	No Change
Permit Extension (3 months)	1/3 initial cost	1/3 initial cost	No Change
Exterior Remodel	\$100	\$100	No Change
Roofing, Siding, Gutters	\$100	\$100	No Change
Fence or Brick Pavers	\$100	\$100	No Change
Windows	\$100	\$100	No Change
Generator	\$115	\$115	No Change
Driveway	\$100	\$100	No Change
HVAC	\$100	\$100	No Change
In-Ground Swimming Pool	1.5% of Project Cost or \$150 minimum	1.5% of Project Cost or \$150 minimum	No Change
Above-Ground Swimming Pool	\$25	\$25	No Change
Demolition- Primary Structure	\$1,500	\$1,500	No Change
Demolition- Accessory Structure	\$1 per sq. ft. or \$200	\$1 per sq. ft. or \$200	No Change
Electrical	\$100 Base Fee + \$9 per Circuit and \$1.75 per Opening	\$100 Base Fee + \$9 per Circuit and \$1.75 per Opening	No Change
Electrical Service Upgrade	Up to 200 Amps: \$75 201 to 399 Amps: \$100 400 to 799 Amps: \$150 800 + Amps: \$200	Up to 200 Amps: \$75 201 to 399 Amps: \$100 400 to 799 Amps: \$150 800 + Amps: \$200	No Change

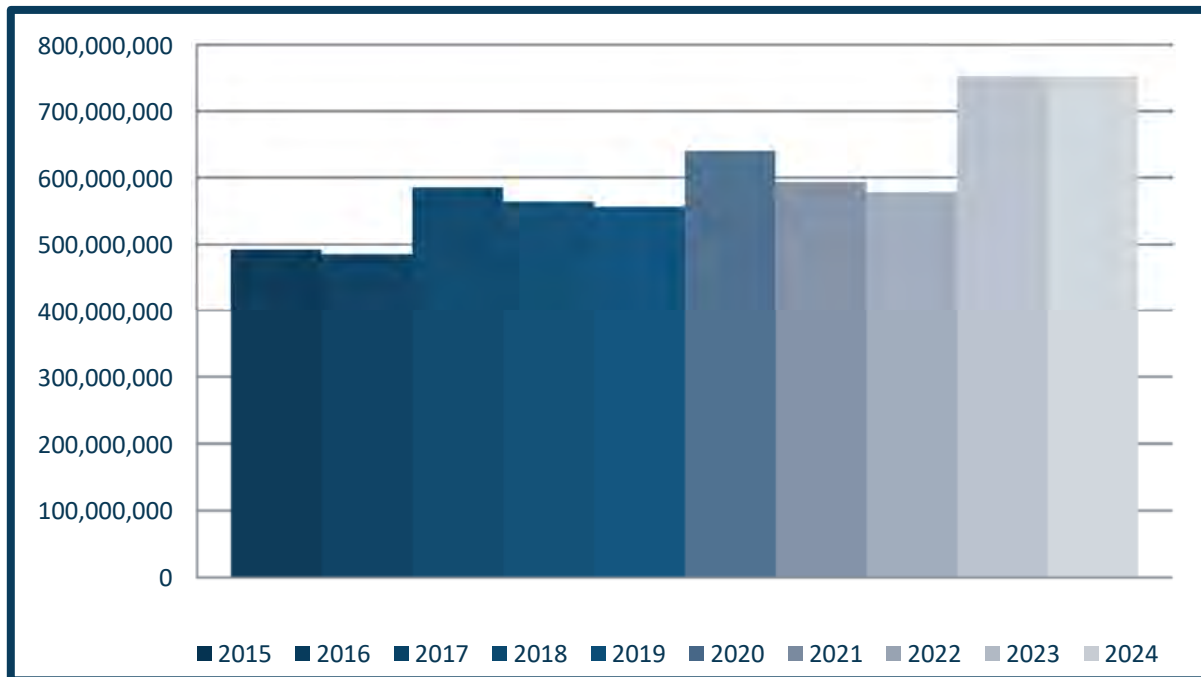
Fee Schedule

	2025 Budget	2026 Budget	Change
Permits Con't:			
Parkway Opening	\$100	\$100	No Change
Lawn Sprinkling System	\$100	\$100	No Change
Drain Tile	\$115	\$115	No Change
Sign	\$100	\$100	No Change
Temporary Sign/Banner	\$50	\$50	No Change
Electric Sign	\$100 + \$0.05 per sq. ft.	\$100 + \$0.05 per sq. ft.	No Change
Film Production	\$100 plus \$250/day	\$100 plus \$250/day	No Change
Newsstand	\$50 manned / \$10 coin	\$50 manned / \$10 coin	No Change
Beekeeping Permit	\$25	\$25	No Change
Grading	\$50 + pass through costs	\$50 + pass through costs	No Change
Zoning & Administrative Building Fees:			
ZBA Variation Request	\$750	\$750	No Change
Certificate of Occupancy	\$50	\$50	No Change
Temporary Certificate of Occupancy	\$50	\$50	No Change
Removal of Stop Work Order	\$200	\$200	No Change
Placard Removal: Unfit for Occupancy	\$500	\$500	No Change
Work without Permit	2 x Permit Cost	2 x Permit Cost	No Change
Re-inspection Fee	\$75	\$75	No Change
Other:			
Impounded Dogs	\$30 + Cost	\$30 + Cost	No Change
Water & Sewer Fees:			
Water Rate	\$7.71/100 cubic feet	\$7.85/100 cubic feet	+\$0.14
Sewer Rate	\$4.69/100 cubic feet	\$4.69/100 cubic feet	No Change
Water & Sewer Connection Fees:			
Single Family- Up to 1 inch service	\$500 water / \$500 sewer	\$500 water / \$500 sewer	No Change
Single Family- Greater than 1 inch service	\$750 water / \$750 sewer	\$750 water / \$750 sewer	No Change
Multi Family- Per Living Unit	\$500 water / \$500 sewer	\$500 water / \$500 sewer	No Change
All Other	\$1,000 water / \$1,000 sewer	\$1,000 water / \$1,000 sewer	No Change
Replace Service Line w/ Same Size	\$50 water / \$50 sewer	\$50 water / \$50 sewer	No Change
Replace Service Line w/ Increase in Size	\$300 water / \$300 sewer	\$300 water / \$300 sewer	No Change

Property Tax Exhibit

Tax levy Year	2021 Extended	2022 Extended	2023 Extended	2024 Estimated
General Fund	\$ 3,461,810	\$ 3,900,036	\$ 4,137,038	\$ 4,285,238
Police Pension	1,946,715	1,917,728	1,966,311	2,045,958
Fire Pension	1,724,764	1,726,796	1,787,605	1,757,300
Total Corporate Levy	7,133,289	7,544,560	7,890,954	8,088,496
Bond and Interest Levy	288,139	288,139	317,673	302,546
River Forest Library Levy	1,429,581	1,534,121	1,626,664	1,674,539
Total Levy	\$ 8,851,009	\$ 9,366,820	\$ 9,835,291	\$ 10,065,581

Equalized Assessed Valuations

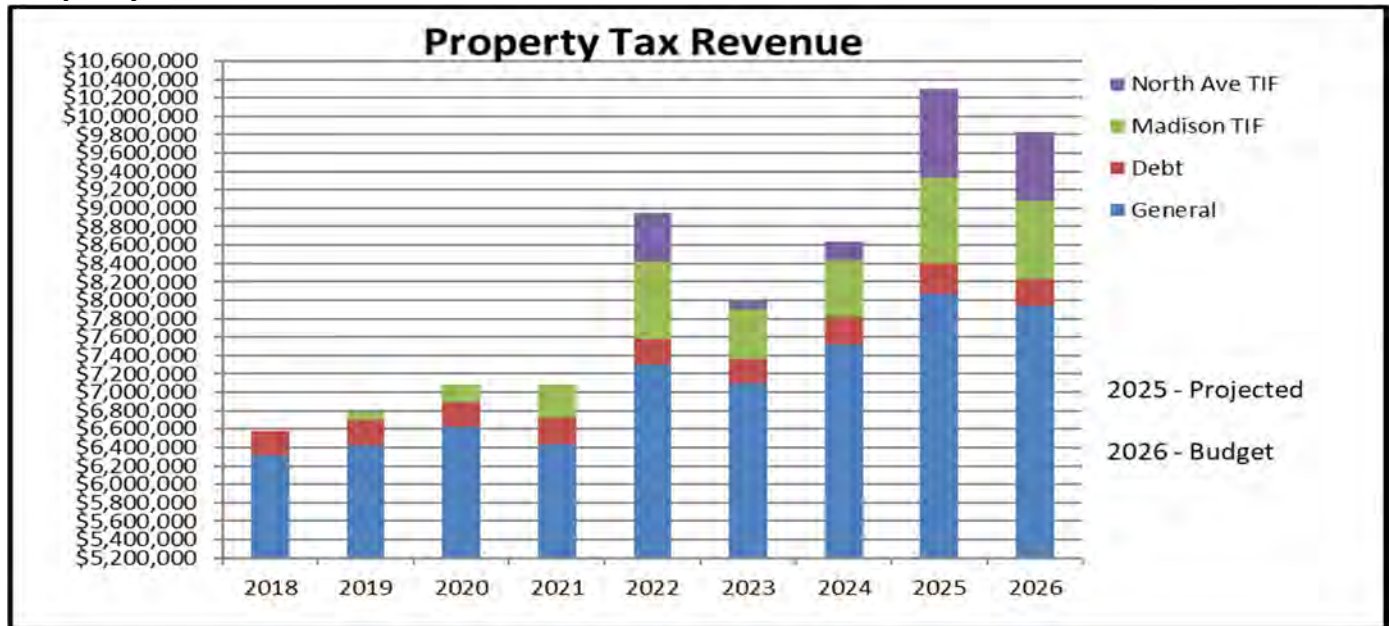


2015-2023: Actual 2024: Estimated

The Village's estimated 2024 Equalized Assessed Value (EAV) is expected to stay flat due to no increase for new property in the estimated 2024 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 two 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 2013 the EAV has shown steady increases due to property values continuing to increase in value.

Trends & Projections

Property Tax



YEAR	GENERAL	DEBT	Madison TIF	North Ave TIF
2018 Actual	\$6,317,256	\$257,355	-	-
2019 Actual	\$6,425,943	\$268,180	\$87,293	-
2020 Actual	\$6,633,027	\$264,333	\$182,566	-
2021 Actual	\$6,440,124	\$278,823	\$370,794	-
2022 Actual	\$7,307,185	\$270,105	\$840,110	\$532,295
2023 Actual	\$7,093,471	\$270,563	\$541,980	\$87,260
2024 Actual	\$7,518,773	\$301,341	\$550,787	\$267,128
2025 Projected	\$8,071,679	\$319,445	\$945,738	\$966,027
2026 Budget	\$7,937,975	\$295,089	\$853,922	\$745,207

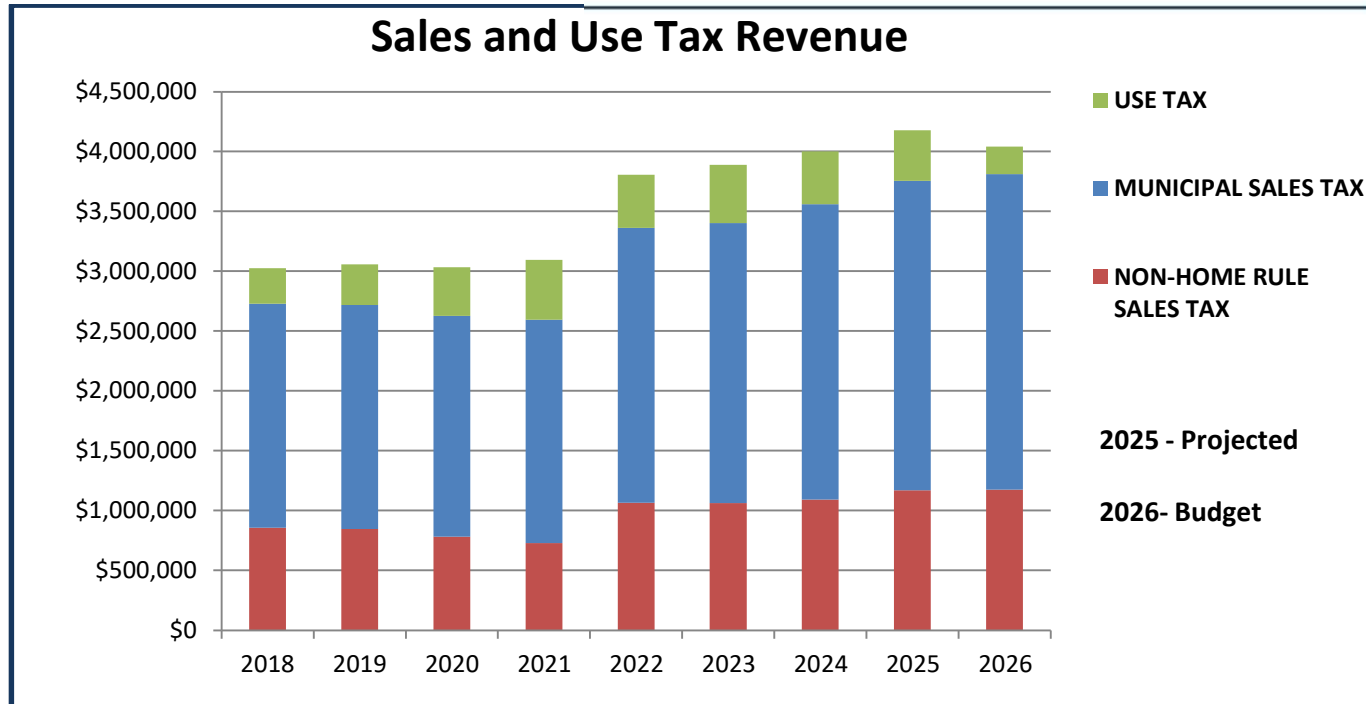
This category includes Property taxes in the General and Debt Service Funds and Incremental Property Taxes from the Village's Tax Increment Financing (TIF) Districts. The Madison Street TIF was established FY 2017 and the North Avenue TIF was established in 2018. Property taxes are the Village's single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

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

In Fiscal Year 2026, General Fund property tax revenues are expected to decrease over the projected FY 2025 revenue collections due to the timing of collections and the annual increase to the levy which was 3.00%. The CPI increase of 3.4% was from December 2022 to December 2023. It was a conscious decision to only take an increase of 3.0% and stay below the limit of 3.40% per PTELL. The Debt Service Levy includes principal and interest payments on the 2024 General Obligation (GO) Limited Tax Bonds issued during FY 2024. The 2025 Property Tax Levy which will be included in FY 2027 revenues are estimated based on increases to the property tax extensions that are limited to five percent, or the December 2023 to December 2024 increase in the CPI of 2.9%, 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
2018 Actual	\$855,825	\$1,873,183	\$294,862
2019 Actual	\$846,725	\$1,871,397	\$339,663
2020 Actual	\$780,935	\$1,844,478	\$406,340
2021 Actual	\$728,784	\$1,866,890	\$498,945
2022 Actual	\$1,064,666	\$2,295,850	\$445,293
2023 Actual	\$1,062,278	\$2,340,627	\$484,264
2024 Actual	\$1,091,379	\$2,468,793	\$441,934
2025 Projected	\$1,170,214	\$2,584,685	\$421,812
2026 Budget	\$1,175,404	\$2,636,379	\$229,653

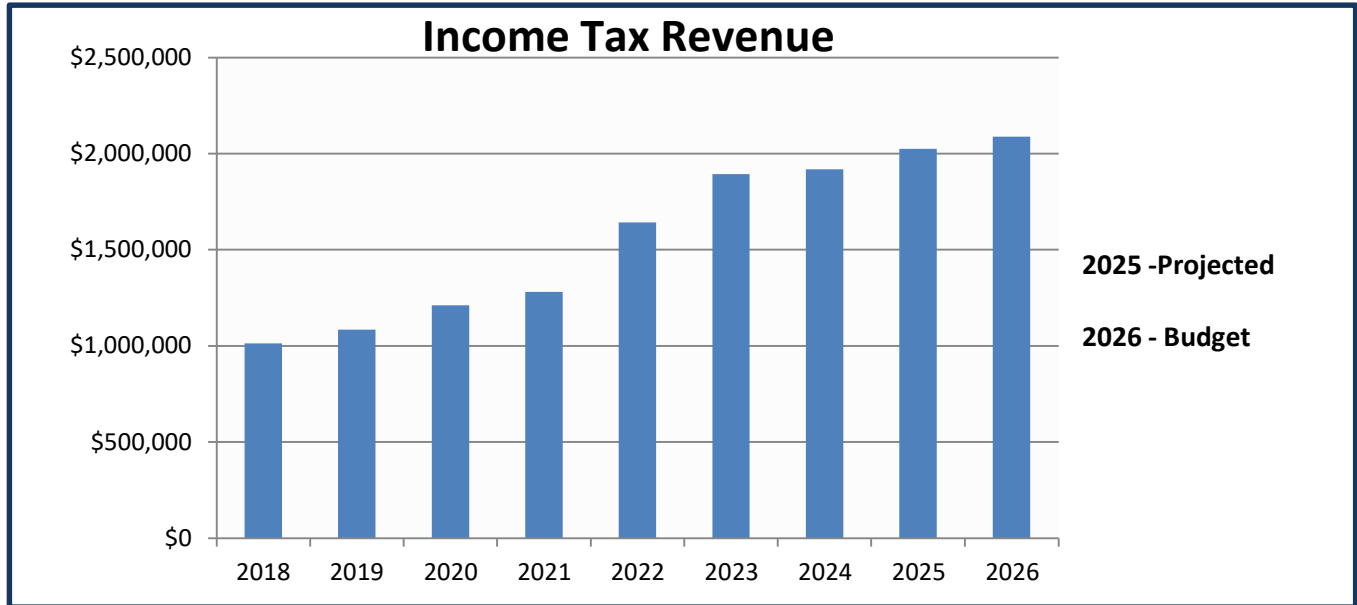
Sales and use tax revenues are from the local portion of the State sales tax rate. Per Illinois law, a use tax (6.25%) must be paid on purchases made for use or consumption in Illinois when goods are purchased from businesses located outside Illinois and brought into or delivered to Illinois. The Village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

This source of revenue is directly related to economic development activity within the Village and is also influenced by general economic conditions. In FY's 2018-2021 sales tax revenues were lower due to temporary retail vacancies and competition from new stores opening in neighboring communities. In FY 2025 sales tax and non-home rule sales tax revenues are projected to be higher than last year which is a positive sign for the economy. The Consumer Price Index (CPI) rose 2.9% 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 2025, use tax revenues are projected to decrease due to the economy and the CPI. In FY 2026, 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
2018 Actual	\$1,013,098
2019 Actual	\$1,084,678
2020 Actual	\$1,210,870
2021 Actual	\$1,280,728
2022 Actual	\$1,641,590
2023 Actual	\$1,893,214
2024 Actual	\$1,918,244
2025 Projected	\$2,024,932
2026 Budget	\$2,088,790

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

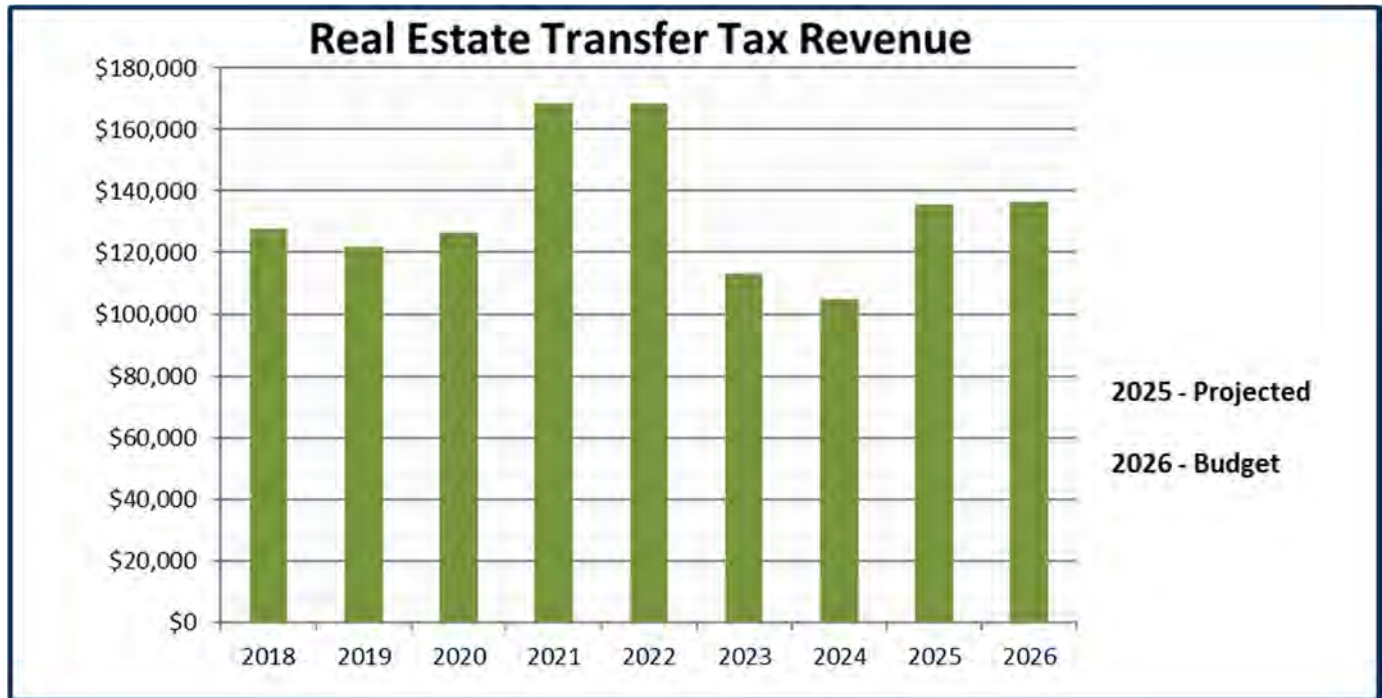
Year	Individual Rate (I)	Corporate Rate (C)	Local Allocation
2015-2016	3.75%	5.25%	1 8%/C 9.14%
2017-2023	4.95%	7.00%	1 6.06%/C 6.85%
2023-2024	4.95%	7.00%	1 6.16%/C 6.85%
2024	4.95%	7.00%	1 6.47%/C 6.85%

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

FY 2024 there was an increase to the local share in the State budget. State income tax revenues continue to exceed projections. This has been fueled by the rebounding labor market and extraordinary corporate income tax collections. The FY 2025 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 2026 budgeted amount anticipates a slight increase over FY 2025 projections. The budget is assuming 100% of the local allocation is distributed based on the most current Illinois Municipal League(IML) projections. As a result of sustained growth in individual income tax and corporate income tax receipts, the IML projections reflect these assumptions.

Trends & Projections

Real Estate Transfer Tax

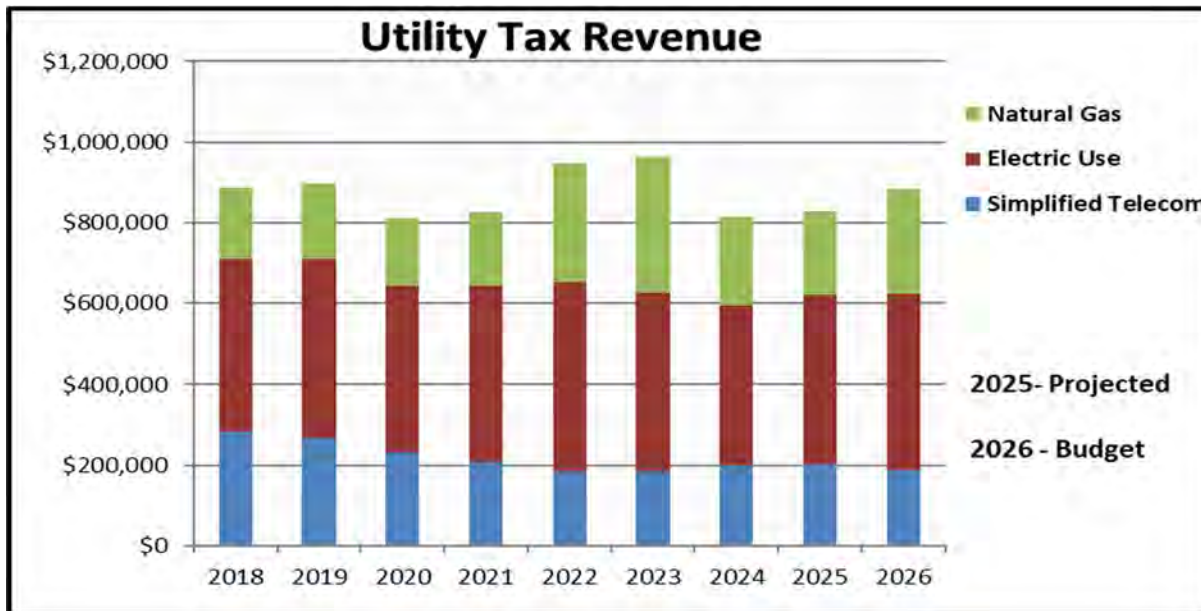


YEAR	REAL ESTATE TRANSFER TAX
2018 Actual	\$127,827
2019 Actual	\$121,728
2020 Actual	\$126,594
2021 Actual	\$168,473
2022 Actual	\$168,572
2023 Actual	\$113,279
2024 Actual	\$104,661
2025 Projected	\$135,786
2026 Budget	\$136,316

The Village's real estate transfer tax is \$1.00 per \$1,000 in property value on residential property and is paid by the seller of the property. Revenues are affected by the value of real estate and the volume of real estate transactions. Transfer Tax revenue was lower through 2012 due to the downturn in the housing market and a decrease in home values. Revenues picked up beginning in Fiscal Year 2013 as the Village experienced a higher volume of home sales. In Fiscal Years 2021 and 2022 revenues were high due to the volume of home sales due to low interest rates. In FY 2024 the volume of home sales slowed down due to higher interest rates. In Fiscal Year 2025 the projected amount assumes a slight 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



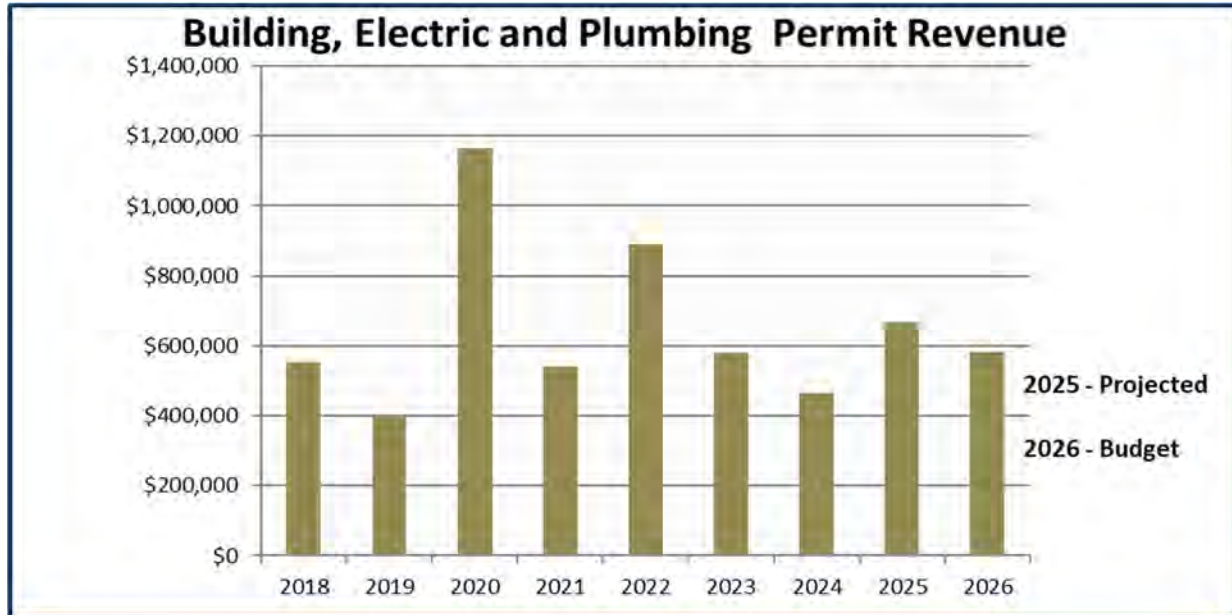
EAR	ELECTRIC USE	NATURAL GAS	TELECOM
2018 Actual	\$426,868	\$176,902	\$281,834
2019 Actual	\$441,078	\$186,938	\$269,441
2020 Actual	\$413,046	\$167,825	\$229,384
2021 Actual	\$437,531	\$182,649	\$206,494
2022 Actual	\$466,792	\$295,263	\$185,672
2023 Actual	\$441,408	\$338,061	\$185,030
2024 Actual	\$396,350	\$218,121	\$199,235
2025 Projected	\$418,311	\$208,082	\$202,736
2026 Budget	\$435,520	\$258,524	\$188,079

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 2025 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 2026 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 but in FY 2025 a slight increase is projected. We are expecting further reductions in the revenue in FY 2026 and in future years.

Trends & Projections

Building, Electric and Plumbing Permits



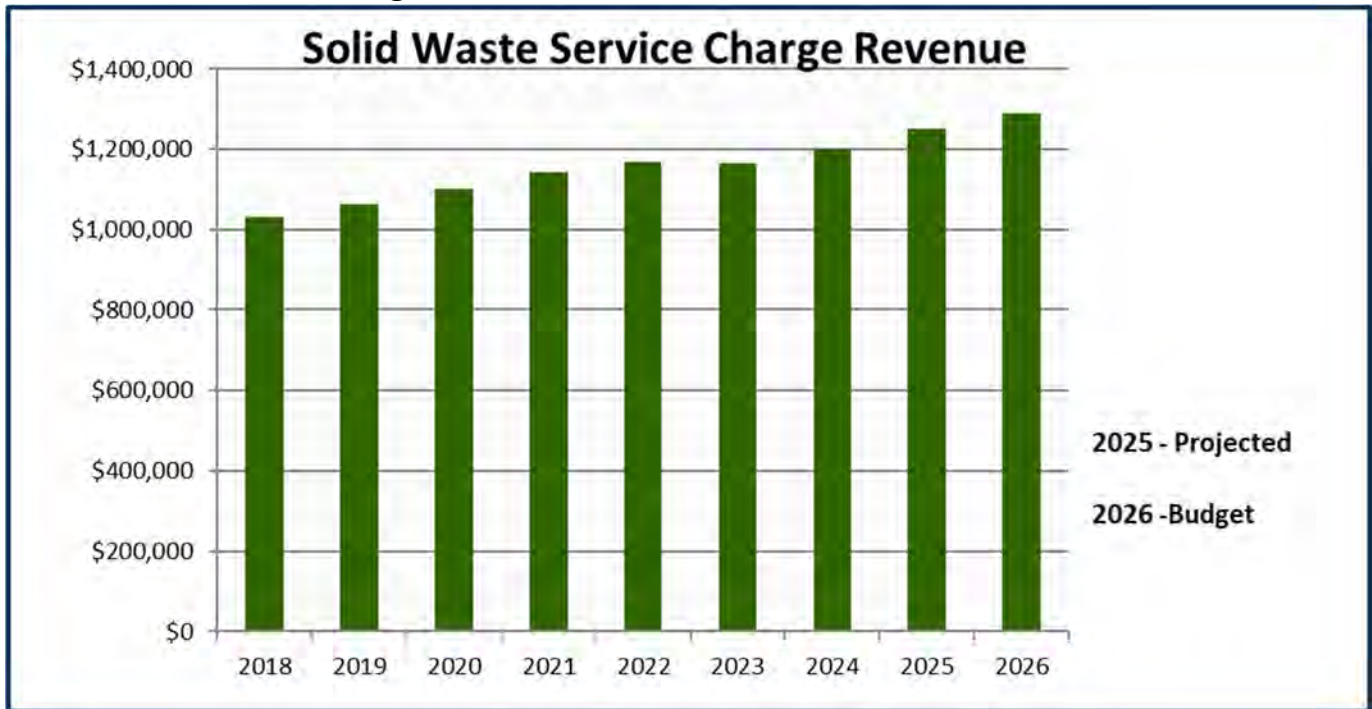
YEAR	PERMITS
2018 Actual	\$553,275
2019 Actual	\$396,820
2020 Actual	\$1,163,648
2021 Actual	\$541,844
2022 Actual	\$889,157
2023 Actual	\$580,869
2024 Actual	\$463,779
2025 Projected	\$669,062
2026 Budget	\$583,293

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. 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

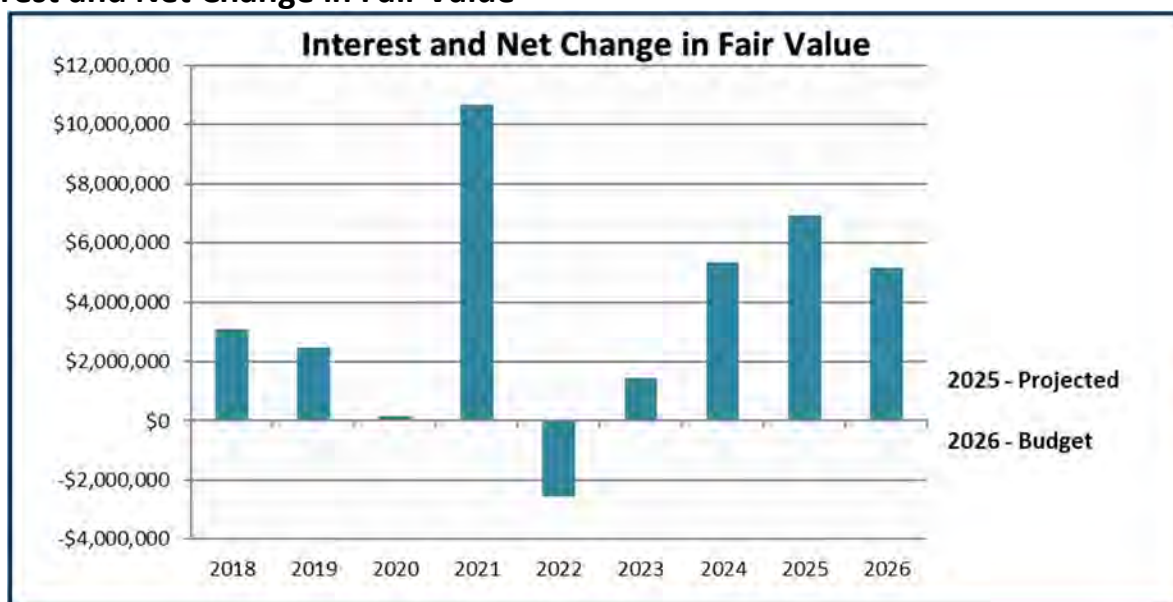


YEAR	SOLID WASTE SERVICE CHARGE
2018 Actual	\$1,029,779
2019 Actual	\$1,063,818
2020 Actual	\$1,101,687
2021 Actual	\$1,142,557
2022 Actual	\$1,168,381
2023 Actual	\$1,164,239
2024 Actual	\$1,201,632
2025 Projected	\$1,251,084
2026 Budget	\$1,288,617

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 2026 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

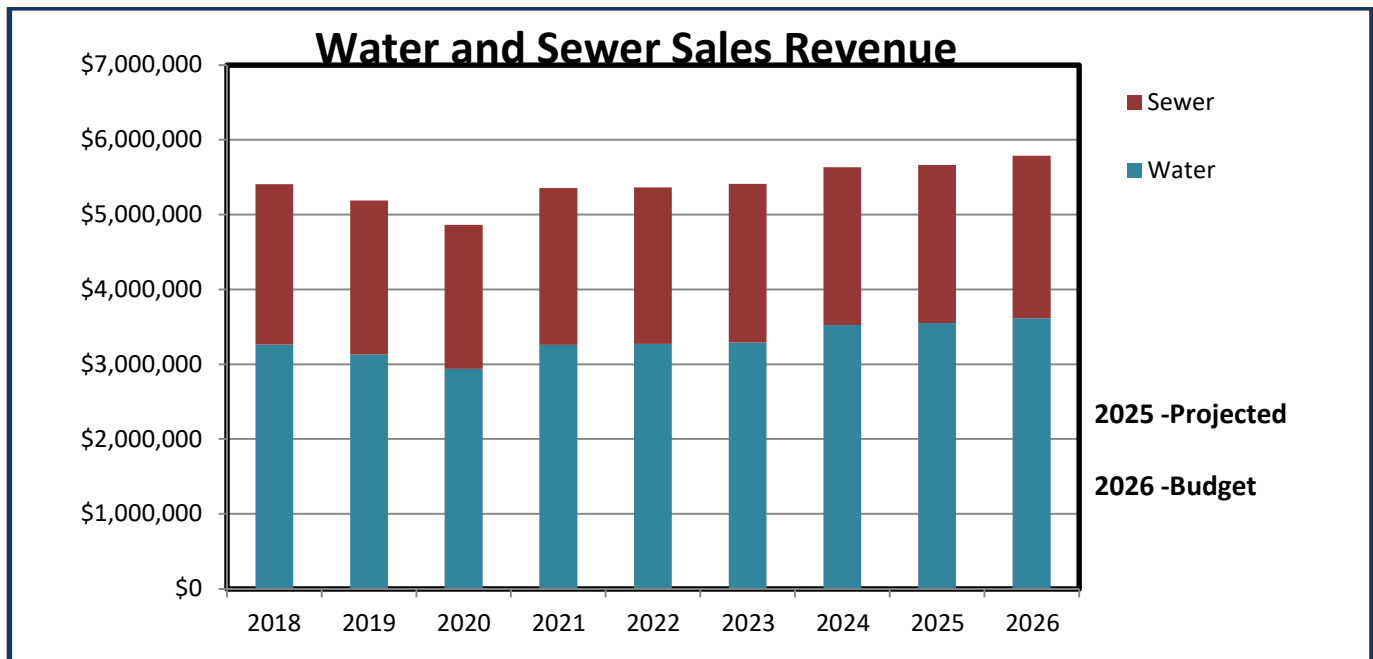


	INTEREST	NET CHANGE IN FAIR VALUE	TOTAL
2018 Actual	\$1,068,995	\$2,034,548	\$3,103,543
2019 Actual	\$1,076,394	\$1,411,947	\$2,488,341
2020 Actual	\$1,361,052	(\$1,198,780)	\$162,272
2021 Actual	\$938,994	\$9,712,815	\$10,651,809
2022 Actual	\$790,313	(\$3,347,861)	(\$2,557,548)
2023 Actual	\$953,172	\$512,486	\$1,465,658
2024 Actual	\$1,560,737	\$3,792,531	\$5,353,268
2025 Projected	\$1,704,931	\$5,200,000	\$6,904,931
2026 Budget	\$1,587,752	\$3,585,251	\$5,173,003

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 (IPOPIF). Future revenues assume that the pension funds will earn their actuarial rate of return of 7.00%. Overall, revenues are expected to increase in the future as investable balances and interest rates increase.

Trends & Projections

Water and Sewer



YEAR	WATER	SEWER
2018 Actual	\$3,264,414	\$2,142,743
2019 Actual	\$3,129,411	\$2,058,423
2020 Actual	\$2,937,387	\$1,927,463
2021 Actual	\$3,257,413	\$2,096,578
2022 Actual	\$3,274,378	\$2,089,132
2023 Actual	\$3,288,591	\$2,123,345
2024 Actual	\$3,522,925	\$2,111,998
2025 Projected	\$3,552,303	\$2,109,422
2026 Budget	\$3,615,981	\$2,172,804

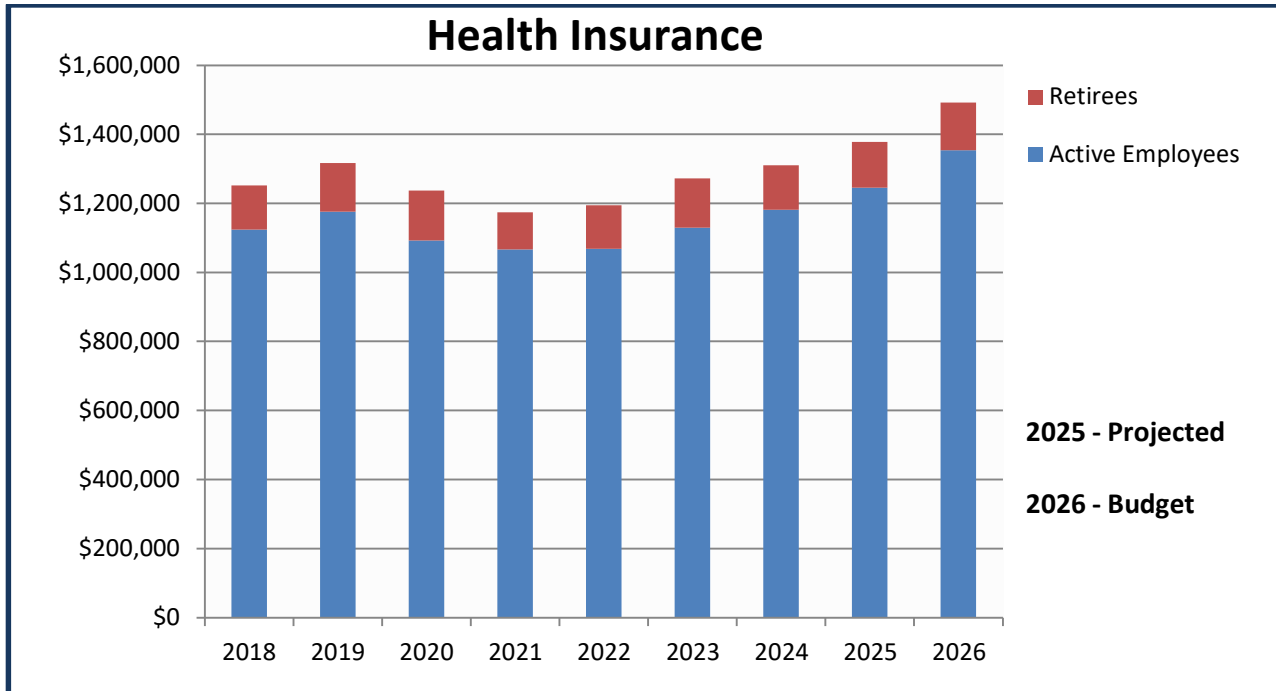
Customers, including residents and businesses, are billed bi-monthly for water and sewer services. Water and sewer revenues are based on the volume of water used. Water rates are developed to recover the cost of providing potable water to users. The Village receives its water from Lake Michigan, directly 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 2025 projections are based on consumption and rate increases. The FY 2026 budget uses a five-year overall average.

The Village's Water and Sewer rates were reviewed by a consultant in FY 2016 to determine whether or not the planned water and sewer rates were sufficient to cover operating costs plus required capital improvements for the next five years. In FY 2019, a strategically planned draw down of fund reserves over the 25% recommended fund balance reserves was used to account for inflationary increases in expenditures for operations and capital projects to avoid raising water and sewer rates. Annually, this was reviewed and there had been no rate increases in four years. Only Chicago rate increases were passed on to residents. In FY 2022, an updated water and sewer rate study was performed. Staff has used this information to help project what future rate increases are needed to account for inflation, the many new programs being offered, debt obligations and increases in operational and capital allocations. The planned rate schedule includes increases on June 1st of each year to cover higher operating costs and increases in the cost of water charged by the City of Chicago. The City's ordinance provides for an annual increase on June 1 for the lesser of 5%, or the increase in the Consumer Price Index. The City increased rates 3.37% on June 1, 2024 and has announced another increase of 4.00% effective June 1, 2025.

The FY 2026 budget anticipates average weather conditions and consumption. A 1.13% increase in the combined water and sewer rate is included.

Trends & Projections

Health Insurance



YEAR	RETIRES	ACTIVE EMPLOYEES
2018 Actual	\$127,971	\$1,124,009
2019 Actual	\$140,442	\$1,175,999
2020 Actual	\$144,672	\$1,092,456
2021 Actual	\$107,449	\$1,066,725
2022 Actual	\$126,190	\$1,068,666
2023 Actual	\$142,365	\$1,129,942
2024 Actual	\$128,904	\$1,181,208
2025 Projected	\$132,246	\$1,245,840
2026 Budget	\$137,670	\$1,353,945

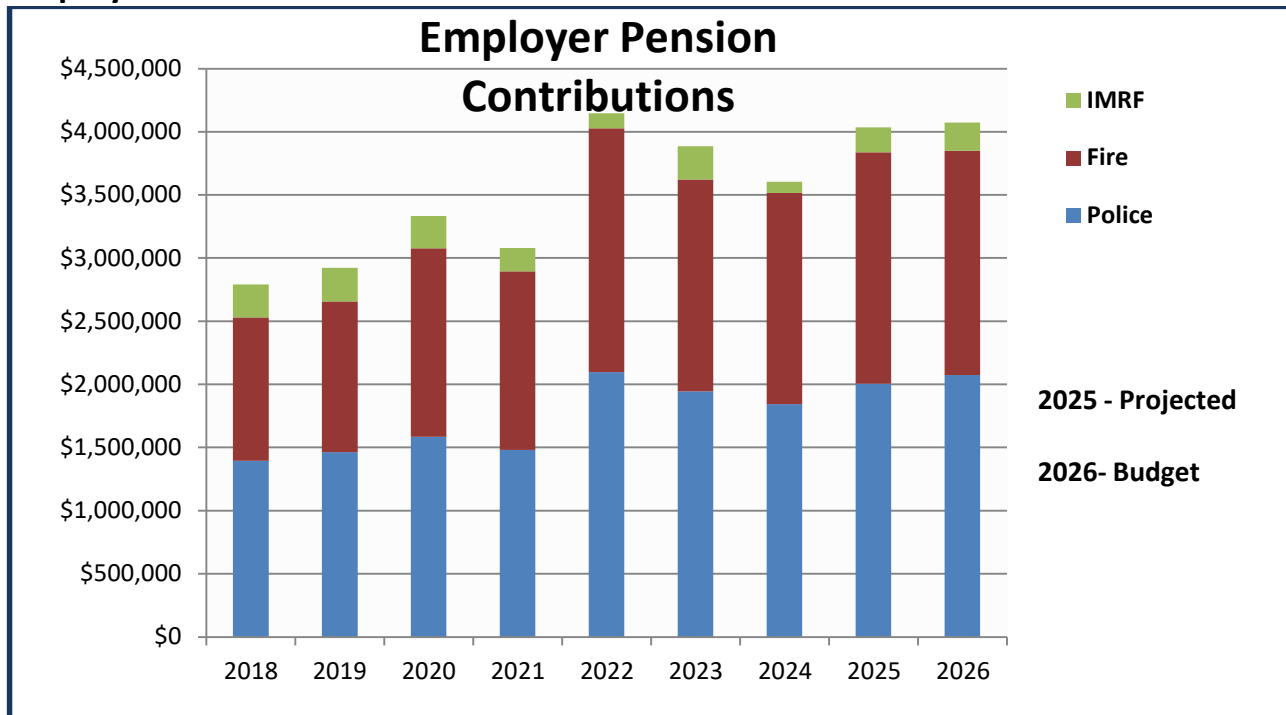
The Village provides health and dental insurance to employees through the Intergovernmental Personnel Benefit Cooperative (IPBC). The Village pays 85% for the HMO and 90% of the PPO HDHP premium as well as single dental coverage. Employees are responsible for paying for 15% of the HMO and 10% of the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

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

As a member of IPBC, the Village avoids large fluctuations and volatility in future insurance expenses and continues to beat industry trends for insurance premiums. The Fiscal Year 2026 Budget includes an increase in PPO of 11.1% and for HMO of 8.4% and a 2.2% for dental premiums.

Trends & Projections

Employer Pensions Contributions



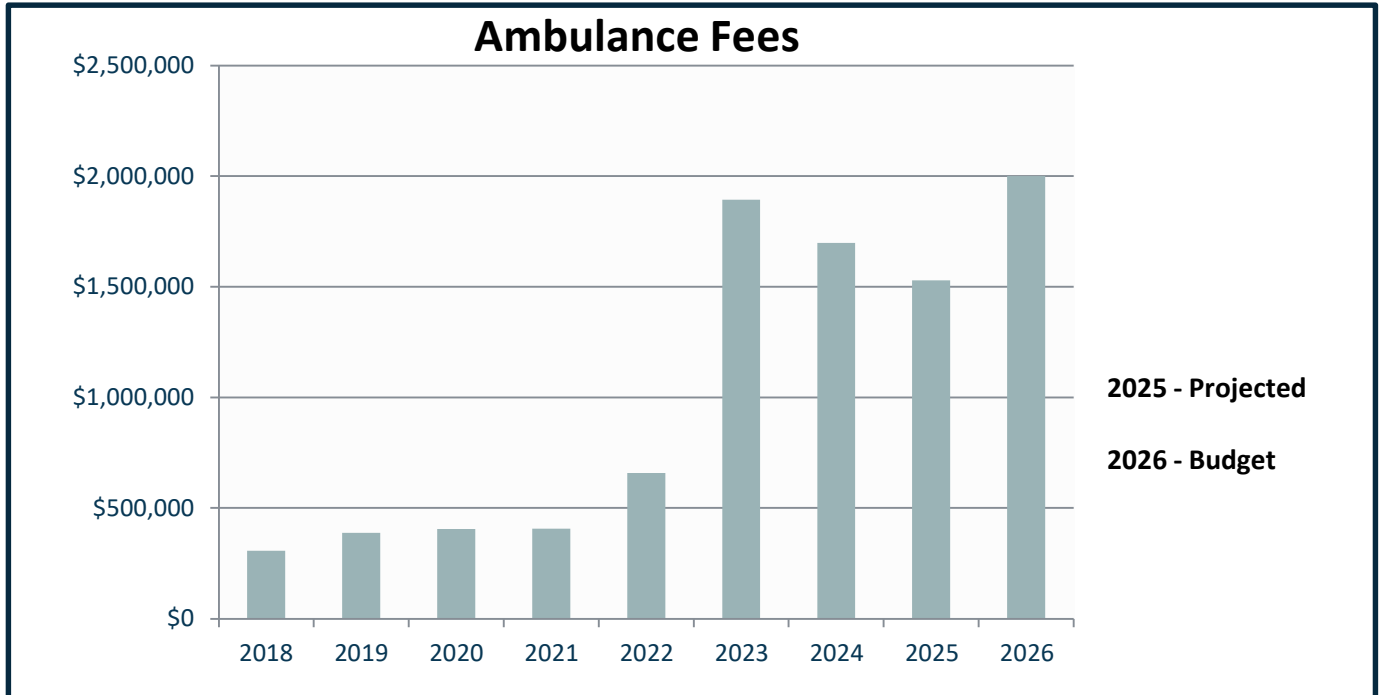
YEAR	IMRF	FIRE	POLICE
2018 Actual	\$262,860	\$1,133,699	\$1,394,597
2019 Actual	\$265,919	\$1,193,797	\$1,462,304
2020 Actual	\$256,315	\$1,490,909	\$1,584,889
2021 Actual	\$186,709	\$1,413,737	\$1,479,613
2022 Actual	\$119,263	\$1,931,404	\$2,096,479
2023 Actual	\$263,853	\$1,678,594	\$1,943,889
2024 Actual	\$88,623	\$1,673,883	\$1,841,399
2025 Projected	\$196,705	\$1,831,783	\$2,005,573
2026 Budget	\$224,131	\$1,776,630	\$2,072,351

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 2026 employer contribution is higher for Tax Levy Year 2025. The FY 2026 has modest increases over projected amounts based on the expectation that contributions become more stable in the years to come with the new laws put in to place for the consolidation of public safety pension funds. The projections for FY 2025 are dependent on when the revenues will be collected.

Trends & Projections

Ambulance Fees



YEAR	Ambulance Fees
2018 Actual	\$306,692
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 Projected	\$1,528,778
2026 Budget	\$2,000,000

In March 2020, 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.

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 85.63% and the Water and Sewer Fund items are funded at 66.84%. Overall, the Capital Equipment Replacement Fund is 83.43% funded. There is 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 2024 that will also be used for street improvements and sidewalk repairs. The General Fund provides for annual street maintenance costs including crack sealing and sidewalk, curb and gutter replacement. The Capital Improvement Fund provides for improvements to buildings, parking lots, municipal lighting systems, street and alley improvements and information technology, and is financed with Automated Traffic Enforcement System fines, parking lot fees, ambulance fees and grant revenues when available.

Long-Term Financial Planning

Pension Funding

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

	Actual FY 2024	Budgeted FY 2025	Budgeted FY 2026	Estimated FY 2027	Estimated FY 2028
Levy Year	2023	2024	2025	2026	2027
Police Pension Fund	\$1,841,399	\$2,045,958	\$2,072,351	\$2,099,084	\$2,126,162
Fire Pension Fund	\$1,673,883	\$1,757,300	\$1,776,630	\$1,796,173	\$1,815,931

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 2023 to December 2024 was 2.9%. A 3% increase was used to calculate the FY 2027 and the FY 2028 projections.

Garbage Collection Charges: The Village contracts with Lake Shore Recycling for garbage collection services. The expected increases for garbage service are based on the approved contract. The Budget assumes a 3.0% increase for FY 2026, 2027 and 2028 respectively.

Other Revenues:

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

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

Capital Improvement Fund

Revenues in the Capital Improvement Fund include parking lot fees, automated traffic enforcement system fines and a portion of ambulance fees. 25% of the revenue from parking fees is allocated to this fund. Sufficient funds have been accumulated in this fund to pay for future commuter parking lot improvements. The FY 2026 Budget anticipates a slight decrease in automated traffic enforcement system fines and an allocation of 40% of the ambulance fees collected. The Village has changed vendors for automated traffic enforcement system fines and the new contract includes a flat rate per system, per month as opposed to a per ticket fee. Revenues are expected to go up slightly in Fiscal Years 2027 and 2028.

Water and Sewer Fund

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

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 5.00% effective June 1, 2023, by 3.37% effective June 1, 2024, and has announced a 4.00% increase effective June 1, 2025 based on the current CPI. This past year, the CPI was 4.00%, which allowed Chicago to increase rates up to the authorized maximum percentage allowed. To offset this increase, the FY 2026 budget anticipates a \$0.14 water rate increase on June 1, 2025. An operating increase is not anticipated for the current budget and no increase is planned for the projections in FY 2027 and FY 2028.

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. This will impact the Water and Sewer Fund dramatically in future years. The FY 2026 budget includes \$230,000 of which \$150,000 is earmarked for the lead service line replacement reimbursement program and \$80,000 for the completion of the lead service inventory list. With the help of grant funding in FY 2026, 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 2026 includes an increase to cover the Chicago rate increase of 4.00% with no additional increases to account for operating and capital expenditures being budgeted in FY 2026 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.

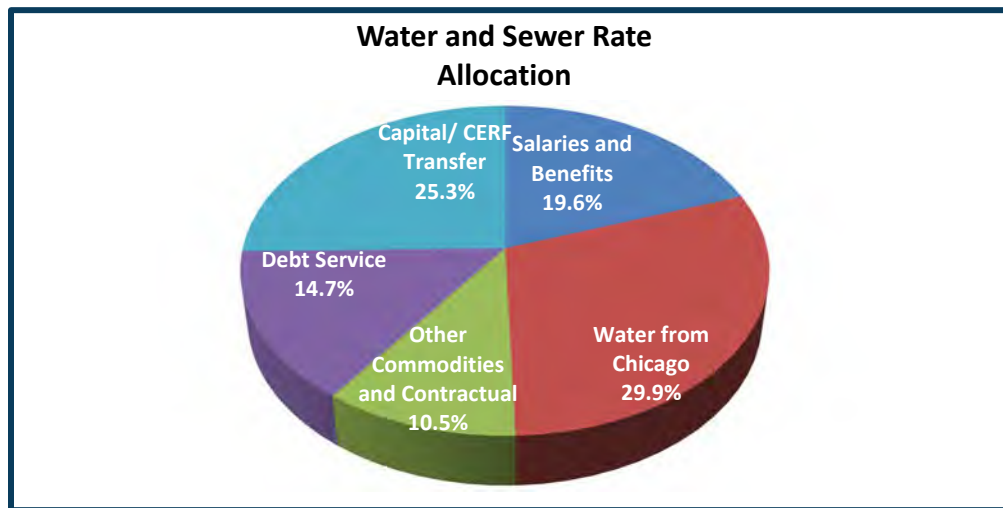
Projections assume a 1.44% combined water and sewer rate increase on June 1, 2026, and a 1.49% increase on June 1, 2027, respectively. These projections include increases to account for an estimated annual increase in the cost of water by the City of Chicago. These projections take into consideration the many new programs being offered, debt obligations and increases in operational and capital allocations. Included in FY 2026 is the continuation of the Stormwater Master Plan that will provide valuable information regarding critical future infrastructure improvements, the sewer lateral program and both the lead service subsidy program and the Lead Service Line Inventory and Replacement program mentioned previously. These projected rate assumptions for Fiscal Years 2027 and 2028 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 2025. 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 2024 usage.

Long-Term Financial Planning

Actual and Planned Water and Sewer Rates

	06/01/2024	06/01/2025	06/01/2025	06/01/2026	06/01/2026	06/01/2027
Reason for Increase	Current	Chicago Water Rate	Operating	Chicago Water Rate	Operating	Combined
Water Rate	\$7.71	\$7.85	\$7.85	\$8.03	\$8.03	\$8.22
% Increase		1.82%	0.00%	2.29%	0.00%	2.37%
Sewer Rate	\$4.69	\$4.69	\$4.69	\$4.69	\$4.69	\$4.69
% Increase		0.00%	0.00%	0.00%	0.00%	0.00%
Total Rate	\$12.40	\$12.54	\$12.54	\$12.72	\$12.72	\$12.91
Total % Increase		1.13%	0.00%	1.44%	0.00%	1.49%



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, 2025. The Fraternal Order of Police contract goes through April 30, 2026. Future salary increases for all employees range from 1.50% to 3.25% depending on the labor contract. 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
Employee Benefits		Contractual	
FICA - % of Payroll	6.20%	IRMA Liability Insurance	4.00%
Medicare - % of Payroll	1.45%	Other Contractual	2.00%
IMRF - % of Payroll	7.54%	Commodities	2.00%
Health Insurance	4.00%	Transfer to CERF	2.00%
Health Insurance Retirees	4.00%		
Police/Fire Pension Contributions	Per Plan		
Other Benefits	2.00%		

Capital Improvements

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

Projected Results

General Fund

The General Fund projections show a deficit in Fiscal Years 2026, 2027 and 2028. The Village will continue to monitor and adjust revenues and expenditures to ensure that a balanced budget is presented each year. The Fiscal Year 2026 deficit is due to \$173,725 in one-time expenditures intended to be funded via reserves, including a Fire vehicle added to the fleet, initiatives put into place from the Village wide traffic study, Police and Fire equipment and other miscellaneous one-time expenditures. The General Fund balance exceeds the required 25% through FY 2028.

Capital Improvement Fund

It is estimated that the Capital Improvement Fund will have a deficit fund balance of (\$78,216) at the end of FY 2027. 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 an increase in cash reserves in FY 2026 from the projected FY 2025 expected balances. FY 2026 includes many ongoing initiatives including the sewer lateral program, lead service subsidy program, the Lead Service Line Inventory and Replacement program and initiatives related to the storm water master plan that are included in the five-year Capital Improvement Plan. The Village will continue to seek alternative funding sources, such as grant opportunities and low interest loans to help fund these major initiatives. The Water and Sewer Rate Study and staff review determined what projected water and sewer rate increases should be to help cover future operating and expected capital expenses. The previous rate study recommended the Village maintain an operating reserve of 25% of operating expenses in addition to the capital reserve. The Village will maintain above the recommended operating reserve balances in FY 2026 and FY 2027 but will drop below the recommended reserve in FY 2028. 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 2026-2028

	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	FY 2027 Projected	FY 2028 Projected
REVENUES						
Property Taxes	7,518,773	7,627,767	8,071,679	7,937,975	8,176,114	8,421,398
Personal Prop Replcmt Tax	350,758	376,410	238,220	222,259	226,704	231,238
Restaurant Tax	161,975	184,459	184,112	191,476	195,306	199,212
General Sales Taxes	2,468,793	2,348,762	2,584,685	2,636,379	2,689,107	2,742,889
Use Tax	441,934	494,223	421,812	229,653	234,246	238,931
Non-Home Rule Sales Tax	1,091,379	1,052,477	1,170,214	1,175,404	1,198,912	1,222,890
State Income Taxes	1,918,244	2,003,607	2,024,932	2,088,790	2,151,454	2,215,997
Real Estate Transfer Taxes	104,661	138,851	135,786	136,316	139,042	141,823
Communication Taxes	199,235	183,313	202,736	188,079	184,317	180,631
Utility Taxes	614,471	628,267	626,393	694,044	694,044	694,044
Local Gasoline Tax	83,889	89,307	82,846	89,274	89,274	89,274
Cannabis Excise Taxes	18,453	18,278	18,513	19,450	19,839	20,236
Sub-Total	14,972,565	15,145,721	15,761,928	15,609,099	15,998,359	16,398,563
Other Intergovernmental Revenues	24,170	58,931	45,411	71,800	71,890	71,983
Building Permits	412,276	675,000	623,321	525,000	525,000	525,000
Other License/ Permits	701,122	716,819	697,631	702,693	702,693	702,693
Garbage Collection Charges	1,201,632	1,243,079	1,251,084	1,288,617	1,327,276	1,367,094
Other Charges for Services	1,204,675	1,348,155	1,214,665	1,623,368	1,625,147	1,626,964
Fines/Forfeits	235,161	353,627	251,503	315,324	316,434	317,566
Interest	524,497	376,444	443,950	334,818	328,122	321,559
Miscellaneous	899,512	388,008	649,331	325,768	307,254	1,190,810
IRMA Surplus	248,821	200,000	76,000	250,000	250,000	250,000
Sub-Total	5,451,866	5,360,063	5,252,896	5,437,388	5,453,816	6,373,669
Total Revenues	20,424,431	20,505,784	21,014,824	21,046,487	21,452,175	22,772,232
EXPENDITURES						
Administration	2,005,688	2,062,763	2,213,232	2,305,280	2,360,334	2,419,441
E-911	314,107	380,084	443,963	478,080	487,642	497,394
Boards & Commissions	87,498	100,473	56,542	57,884	218,197	222,561
Building and Development	612,672	631,534	580,297	616,257	629,271	642,725
Legal	145,601	193,000	200,650	208,000	212,160	216,403
Police Department	7,058,179	7,643,146	7,550,809	7,913,703	8,114,349	8,285,465
Fire Department	5,783,691	6,073,494	6,132,988	6,164,752	6,277,543	6,438,274
Public Works	1,558,337	1,879,780	1,858,729	1,697,781	1,942,294	2,838,698
Sanitation	1,273,343	1,304,877	1,309,355	1,350,278	1,377,900	1,406,093
Expenditures before CERF Transfer	18,839,116	20,269,151	20,346,565	20,792,015	21,619,690	22,967,054
Transfers-Out to CERF/CIF/TIF	1,053,438	795,408	795,408	415,933	831,866	831,866
Total Expenditures	19,892,554	21,064,559	21,141,973	21,207,948	22,451,556	23,798,920
Results of Operations	531,876	(558,775)	(127,149)	(161,461)	(999,381)	(1,026,689)
Est Available Fund Balances						
Beginning of year	8,717,483	9,249,359	9,249,359	9,122,210	8,960,749	7,961,368
End of year	9,249,359	8,690,584	9,122,210	8,960,749	7,961,368	6,934,679
Percentage of Subsequent Year's Budgeted Expenditures	43.91%	40.98%	43.01%	39.91%	33.45%	29.14%
Target Fund Balance						
(25% of subsequent year budgeted exp.)	5,266,140	5,301,987	5,301,987	5,612,889	5,949,731	6,068,725
Excess (Deficiency)	3,983,219	3,388,597	3,820,223	3,347,860	2,011,638	865,955

**Village of River Forest
Capital Improvement Fund
Three Year Projections 2026-2028**

Account Number	Description	FY 2024 Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	FY 2027 Projected	FY 2028 Projected
14	Capital Improvement Fund						
14-00-00-43-3200	Metra Daily Parking Fees	8,561	7,500	9,131	9,000	9,000	9,000
14-00-00-43-3220	Parking Lot Permit Fees	34,485	35,751	34,922	35,751	35,751	35,751
14-00-00-43-3550	Ambulance Fees	849,036.00	1,000,000	764,389	800,000	800,000	800,000
	Charges for Services	892,082	1,043,251	808,442	844,751	844,751	844,751
14-00-00-44-4240	Automated Traffic Enf Fines	253,061	276,252	272,370	270,000	300,000	300,000
	Fines & Forfeits	253,061	276,252	272,370	270,000	300,000	300,000
14-00-00-45-5100	Interest	47,196	45,289	37,683	33,289	30,000	30,000
14-00-00-45-5200	Net Change in Fair Value	1,692	-	-	-	-	-
	Interest	48,888	45,289	37,683	33,289	30,000	30,000
14-00-00-46-6410	Miscellaneous	-	-	48,000	6,000	6,000	6,000
14-00-00-46-6527	Grants	90,000	250,000	125,000	913,491	62,786	-
	Grants & Contributions	90,000	250,000	173,000	919,491	68,786	6,000
14-00-00-47-7018	Transfer from General Fund	270,000	-	-	-	-	-
	Other Financing Sources	270,000	-	-	-	-	-
	Revenue	1,554,031	1,614,792	1,291,495	2,067,531	1,243,537	1,180,751
14-00-00-53-0370	Professional Services	93,596	93,000	114,036	114,000	114,000	114,000
14-00-00-53-0380	Consulting Services	8,555	50,000	78,928	-	50,000	50,000
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	227,599	450,000	204,859	180,000	180,000	180,000
	Contractual Services	341,750	605,000	409,823	306,000	356,000	356,000
14-00-00-55-0500	Building Improvements	345,083	338,650	270,624	326,755	545,116	150,640
14-00-00-55-1205	Streetscape Improvements	-	306,171	308,606	980,452	525,572	299,524
14-00-00-55-1210	Parking Lot Improvements	79,777	-	-	-	-	-
14-00-00-55-1250	Alley Improvements	555,744	-	-	-	-	-
14-00-00-55-8610	Furniture & Equipment	40,438	-	-	-	-	-
14-00-00-55-8620	Information Tech Equipment	219,686	241,900	255,302	138,395	95,000	25,000
	Capital Outlay	1,240,728	886,721	834,532	1,445,602	1,165,688	475,164
14-00-00-57-5005	Transfer To Debt Service	293,852	293,111	293,111	292,260	295,001	293,815
	Other Financing Sources	293,852	293,111	293,111	292,260	295,001	293,815
	Expense	1,876,330	1,784,832	1,537,466	2,043,862	1,816,689	1,124,979
14	Capital Improvement Fund	(322,299)	(170,040)	(245,971)	23,669	(573,152)	55,772
Beginning Fund Balance		1,039,537	717,238	717,238	471,267	494,936	(78,216)
Ending Fund Balance		717,238	547,198	471,267	494,936	(78,216)	(22,444)

Village of River Forest Water and Sewer Fund Three Year Projections 2026-2028									
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Account Number	Description	2024 Actual	2025 Budget	2025 Projected	2026 Budget	% Chg	2027 Projected	% Chg	2028 Projected
02	Water & Sewer Fund								
02-00-00-42-2360	Permit Fees	30,650	32,210	23,000	29,055	0.00%	29,055	0.00%	29,055
	Licenses & Permits	30,650	32,210	23,000	29,055		29,055		29,055
02-00-00-43-3100	Water Sales	3,522,925	3,465,601	3,552,303	3,615,981	Rate	3,697,877	Rate	3,785,379
02-00-00-43-3150	Sewer Sales	2,111,998	2,181,390	2,109,422	2,172,804	%	2,172,803		2,172,803
02-00-00-43-3160	Penalties on Water	34,978	33,000	33,040	33,000		32,289		32,770
02-00-00-43-3515	NSF Fees	700	200	600	200		200		200
	Charges for Services	5,670,601	5,680,191	5,695,365	5,821,985		5,903,169		5,991,152
02-00-00-45-5100	Interest	145,878	103,979	168,825	116,256		56,492		27,675
02-00-00-45-5200	Net Change in Fair Value Interest	8,423	-	-	-		-		-
		154,301	103,979	168,825	116,256		56,492		27,675
02-00-00-46-6410	Miscellaneous	571	5,000	800	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	12,529	10,000	11,000	10,000	0.00%	10,000	0.00%	10,000
02-00-00-48-8000	IRMA Excess	1,121	-	-	-		-		-
	Miscellaneous	14,221	17,000	11,800	17,000		17,000		17,000
	Grants	-	750,000	-	750,000		-		1,100,000
	Other Financing Sources	-	750,000	-	750,000		-		1,100,000
Revenues		5,869,773	6,583,380	5,898,990	6,734,296		6,005,716		7,164,881
02-60-06-51-0200	Salaries Regular	768,362	919,997	913,056	964,397	2.00%	983,685	2.00%	1,003,359
02-60-06-51-1500	Specialist Pay	2,600	1,400	2,000	3,000	0.00%	3,000	0.00%	3,000
02-60-06-51-1700	Overtime	7,498	12,000	1,668	12,000	2.00%	12,240	2.00%	12,485
02-60-06-51-1950	Insurance Refusal Reimb	150	300	300	300	0.00%	300	0.00%	300
02-60-06-51-3000	Part-Time Salaries	-	10,800	18,563	12,000	2.00%	12,240	2.00%	12,485
	Personal Services	778,610	944,497	935,587	991,697		1,011,465		1,031,628
02-60-06-52-0100	ICMA Contract	-	-	-	1,000	0.00%	1,534	0.00%	1,534
02-60-06-52-0320	FICA	46,335	57,217	55,426	61,011	6.20%	62,711	6.20%	63,961
02-60-06-52-0325	Medicare	10,924	13,735	13,149	14,436	1.45%	14,666	1.45%	14,959
02-60-06-52-0330	IMRF	-	67,729	62,116	72,681	8.81%	88,005	8.81%	89,760
02-60-00-52-0375	Fringe Benefits	2,970	5,808	5,808	5,808	2.00%	5,924	2.00%	6,043
02-60-00-52-0381	IMRF Pension Expense	(35,520)	-	-	-	0.00%	-	0.00%	-
02-60-06-52-0400	Health Insurance	156,696	177,277	174,100	185,618	4.00%	193,043	4.00%	200,764
02-60-06-52-0420	Health Insurance - Retirees	3,239	3,380	3,324	3,440	4.00%	3,578	4.00%	3,721
02-60-06-52-0421	OPEB-Other Post Emp Benefits	(1,865)	-	-	-	0.00%	-	0.00%	-
02-60-06-52-0425	Life Insurance	465	441	515	445	2.00%	454	2.00%	463
02-60-06-52-0430	VEBA Contributions	17,215	18,317	15,490	16,976	2.00%	17,316	2.00%	17,662
	Benefits	200,459	343,904	329,928	361,415		387,231		398,865
02-60-06-53-0100	Electricity	47,886	44,796	56,470	58,000	2.00%	59,160	2.00%	60,343
02-60-06-53-0200	Communications	4,999	5,630	5,699	5,768	2.00%	5,883	2.00%	6,001
02-60-06-53-0300	Auditing	10,094	10,407	10,396	10,407	2.00%	10,615	2.00%	10,827
02-60-06-53-0380	Consulting Services	63,687	1,540	465	1,540	2.00%	2,000	2.00%	2,040
02-60-06-53-0410	IT Support	131,192	117,251	167,167	149,735	2.00%	152,730	2.00%	155,784
02-60-06-53-1300	Inspections	-	1,300	1,300	1,500	2.00%	1,530	2.00%	1,561
02-60-06-53-1310	JULIE Participation	1,504	1,560	1,505	1,750	2.00%	1,785	2.00%	1,821
02-60-06-53-2100	Bank Fees	47,506	53,347	48,377	27,937	2.00%	28,496	2.00%	29,066
02-60-06-53-2200	Liability Insurance	58,793	72,320	45,445	72,320	4.00%	75,213	4.00%	78,221
02-60-06-53-2250	IRMA Deductible	11,038	9,500	30,324	9,500	2.00%	9,690	2.00%	9,884
02-60-06-53-3050	Water System Maintenance	142,746	128,000	128,000	128,000	2.00%	130,560	2.00%	133,171
02-60-06-53-3055	Hydrant Maintenance	8,570	10,000	13,684	20,000	0.00%	20,000	0.00%	20,000
02-60-06-53-3200	Maintenance of Vehicles	10,788	12,000	12,000	10,000	2.00%	10,200	2.00%	10,404
02-60-06-53-3300	Maint of Office Equipment	1,132	1,102	1,447	1,102	2.00%	1,124	2.00%	1,147
02-60-06-53-3600	Maint of Buildings	9,542	16,750	16,750	16,930	2.00%	17,269	2.00%	17,614
02-60-06-53-3620	Maintenance of Streets	-	55,000	47,357	55,000	2.00%	56,100	2.00%	57,222
02-60-06-53-3640	Sewer/Catch Basin Repair	42,426	45,000	45,000	40,000	0.00%	40,000	0.00%	50,000
02-60-06-53-4100	Training	3,875	1,150	-	1,150	2.00%	1,173	2.00%	1,196
02-60-06-53-4250	Travel & Meeting	2,073	3,920	2,234	4,320	2.00%	4,406	2.00%	4,495
02-60-06-53-4300	Dues & Subscriptions	1,078	1,400	1,304	1,320	2.00%	1,346	2.00%	1,373
02-60-06-53-4350	Printing	2,278	2,200	2,625	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	8,605	3,590	3,590	9,010	2.00%	9,190	2.00%	9,374
02-60-06-53-5300	Advertising/Legal Notice	476	-	-	-	2.00%	-	2.00%	-
02-60-06-53-5350	Dumping Fees	18,074	20,000	12,200	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 2026-2028**

Account Number	Description	2024 Actual	2025 Budget	2025 Projected	2026 Budget	% Chg	2027 Projected	% Chg	2028 Projected
Contractual Services		628,362	618,463	661,588	648,189		661,828		685,369
02-60-06-54-0100	Office Supplies	843	-	-	-	2.00%	-	2.00%	-
02-60-06-54-0200	Gas & Oil	14,047	12,635	15,403	15,095	2.00%	15,397	2.00%	15,705
02-60-06-54-0310	Uniforms	1,215	1,525	1,525	2,125	2.00%	2,168	2.00%	2,211
02-60-06-54-0500	Vehicle Parts	9,086	10,000	10,000	10,000	2.00%	10,200	2.00%	10,404
02-60-06-54-0600	Operating Supplies	26,391	25,200	45,488	41,000	2.00%	55,000	2.00%	56,100
02-60-06-54-1300	Postage	7,993	8,609	10,000	10,300	2.00%	10,506	2.00%	10,716
02-60-06-54-2200	Water from Chicago	1,810,345	1,868,410	2,006,072	2,066,254	5.00%	2,169,567	5.00%	2,278,045
Materials & Supplies		1,869,920	1,926,379	2,088,488	2,144,774		2,262,837		2,373,181
02-60-06-56-0070	Series 22 Principal	-	708,416	708,416	724,158		54,444		57,037
02-60-06-56-0071	Series 22 Interest	217,903	208,730	208,730	192,988		47,846		46,213
02-60-06-56-0104	IEPA Loan Principal	-	53,148	53,148	54,445		724,158		740,250
02-60-06-56-0105	IEPA Loan Interest	47,217	49,441	49,991	47,846		192,988		176,896
Debt Service		265,120	1,019,735	1,020,285	1,019,437		1,019,436		1,020,396
*2019 Final Year									
02-60-06-57-5013	Transfer to CERF	-	102,713	102,498	117,226	2.00%	119,571	2.00%	121,962
02-60-06-55-0010	Depreciation	388,893	390,760	374,337	375,000		390,760		390,760
Depreciation/Gain/Loss		388,893	390,760	374,337	375,000		390,760		390,760
Total Operating Expenses including Depreciation		4,131,365	5,346,451	5,512,711	5,657,738		5,853,128		6,022,162
02-60-06-53-3631	Lead Service Line Program	124,145	2,150,000	180,460	230,000		1,150,000		1,150,000
02-60-06-53-3630	Overhead Sewer Program	16,000	59,000	16,000	45,500		45,500		59,000
02-60-06-55-0500	Building Improvements	-	35,000	-	20,000		-		-
02-60-06-55-1150	Sewer System Improvements	161,579	275,000	163,317	310,000		325,000		325,000
02-60-06-55-1300	Water Distribution System	1,609	475,000	250,000	545,000		800,000		843,000
02-60-06-55-1400	Meter Replacement Program	9,823	23,000	23,000	37,000		74,000		114,000
02-60-06-55-9100	Street Improvements	70,000	70,000	70,000	70,000		70,000		70,000
Capital Outlay		383,156	3,087,000	702,777	1,257,500		2,464,500		2,561,000
Total	Water & Sewer Fund	4,514,520	8,433,451	6,215,488	6,915,238		8,317,628		8,583,162
Total Rev over Total Exp excluding Depreciation (Impact on Cash and Investments)		1,744,147	(1,459,311)	57,839	194,058		(1,921,152)		(1,027,520)
Operating Rev over Operating Exp incl Depreciation (Impact on Net Position)		1,738,409	1,236,929	386,279	1,076,558		152,588		1,142,720
Cash and Investments		3,514,226	2,054,915	3,572,065	3,766,123		1,844,971		817,450
% of subsequent year's operating expenses		63.75%	36.32%	63.14%	64.34%		30.64%		13.24%
Ending Operating Reserve		1,336,613	1,414,435	1,414,435	1,463,282		1,505,540		1,543,179
Ending Capital Reserve		2,177,613	640,480	2,157,630	2,302,841		339,430		(725,729)

Estimated Changes in Fund Balance

	GENERAL	MOTOR FUEL TAX	DEBT SERVICE	CAPITAL EQUIPMENT REPLACMNT	CAPITAL IMPRVMTS
	1.	4.	4.	2.	2.
Budgeted Revenues	\$ 21,046,487	\$ 550,830	\$ 596,551	\$ 759,078	\$ 2,067,531
Budgeted Expenditures					
Excluding Depreciation	21,207,948	613,630	603,060	1,193,738	2,043,862
Excess of Rev over Exp					
Excluding Depreciation	(161,461)	(62,800)	(6,509)	(434,660)	23,669
Estimated Fund Balance/Net Position-Unassgnd/Unrstrctd April 30, 2025	9,122,210	824,376	288,475	4,686,730	471,267
Estimated Fund Balance/Net Position-Unassgnd/Unrstrctd April 30, 2026	\$ 8,960,749	\$ 761,576	\$ 281,966	\$ 4,252,070	\$ 494,936

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, 2026 and be at 39.91% 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 2026. The fund balance for the Motor Fuel Fund is expected to decline slightly. The Capital Equipment Replacement (CERF) reserves will decline due to the anticipated costs of future building improvements, vehicles and equipment. The CERF transfer is less this year than in previous years. 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 is expected to decline during the fiscal year due to planned Capital Expenditures.

Estimated Changes in Fund Balance

	TIF-MADISON STREET	TIF-NORTH AVENUE	INFRSTRCT IMP BOND	WATER AND SEWER	POLICE PENSION	FIRE PENSION
	3.	3.	2.	5.	4.	4.
Budgeted Revenues	\$ 939,479	\$ 791,307	\$ 10,000	\$ 6,734,296	\$ 4,929,227	\$ 3,838,226
Budgeted Expenditures						
Excluding Depreciation	377,950	476,885	300,000	6,540,238	3,007,995	2,407,135
Excess of Rev over Exp						
Excluding Depreciation	561,529	314,422	(290,000)	194,058	1,921,232	1,431,091
Estimated Fund Balance/Net Position-Unassgnd/Unrstrctd April 30, 2025	2,686,543	1,665,761	364,976	3,572,066	31,078,258	21,155,305
Estimated Fund Balance/Net Position-Unassgnd/Unrstrctd April 30, 2026	\$ 3,248,072	\$ 1,980,183	\$ 74,976	\$ 3,766,123	\$ 32,999,490	\$ 22,586,396

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, 2025 is expected to be at 63.14%. Operating reserves are 25% and capital reserves are at 38.14%. 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 2026 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	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2025 vs 26
Administration											
Village Administrator	1	1	1	1	1	1	1	1	1	1	0
Assistant Village Administrator	0.5	0.5	0.5	0.5	0.5	0.5	1	1	0.5	0.5	0
Assistant to the Village Administrator	0	0	0	1	1	1	1	0	0	0	0
Management Analyst/Deputy Clerk	0	0	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	1	0	0	0	0	0	0	0	0
HR Manager	0	0	0	0	0	0	0	1	1	1	0
Finance											
Finance Director	1	1	1	1	1	1	1	1	1	1	0
Assistant Finance Director	1	1	1	1	1	1	1	1	1	1	0
HR Generalist	0	0	0	0	0	0	1	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
Building											
Assistant Village Administrator	0.5	0.5	0.5	0.5	0.5	0.5	0	0	0.5	0.5	0
Permit Clerk	1.5	1.5	1.5	1.5	1.5	1.5	0	0	1.5	1.5	0
Building/Zoning Inspector	0.75	0.75	0.75	0.75	1	1	0	0	1	1	0
Building Official	1	1	1	1	1	1	0	0	1	1	0
Total General Government	10.25	10.25	11.25	11.25	11.5	11.5	9	8	11.5	11.5	0
Police											
Police Chief	1	1	1	1	1	1	1	1	1	1	0
Deputy Chief(s)	1	1	1	1	1	1	1	1	1	1	0
Commander	1	1	1	1	1	1	1	1	1	1	0
Sergeants	5	5	5	5	5	5	5	5	5	5	0
Police Officers	20	20	20	20	20	20	20	20	20	20	0
Total Sworn Police	28	28	28	28	28	28	28	28	28	28	0
Community Service Officer	1	1	1	1	1	1	1.5	1.5	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	1	0	0	0
Police Records Coordinator	0	0	0	0	0	0	0	0	1	1	0
Part-Time Traffic Analyst	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0	0.5	0.5	0
Total Non-Sworn Police	3	3	3	3	3	3	3.5	3	3	3	0
Total Police	31	31	31	31	31	31	31.5	31	31	31	0
Fire											
Fire Chief	1	1	1	1	1	1	1	1	1	1	0
Deputy Fire Chief	1	1	1	0	0	0	0	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	1	0	1	1	0
Administrative Assistant	0	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0
Total Fire	22	22.5	22.5	21.5	21.5	21.5	21.5	21.5	22.5	22.5	0

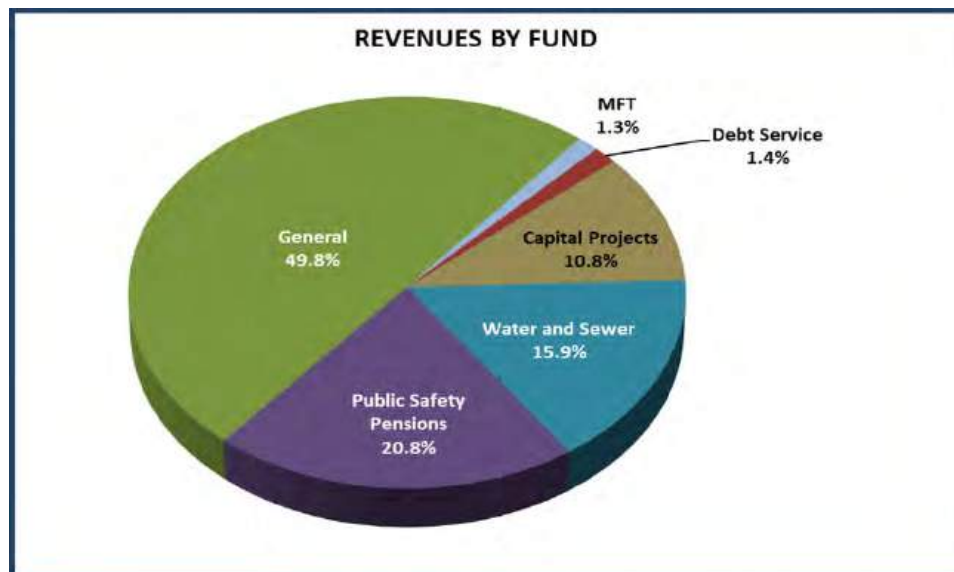
DEPARTMENT	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2025 vs 26
Public Works & Development Services											
Director of Public Works & Development Services	0	0	0	0	0	0	1	1	0	0	0
Director of Public Works & Engineering	0	0	0	0	0	0	0	0	1	1	0
Public Works Director	1	1	1	1	1	1	0	0	0	0	0
Village Engineer	1	1	1	1	1	1	0	0	0	0	0
Staff Engineer	0	0	0	0	0	0	1	1	1	1	0
Management Analyst	0	0	0	0	0	0	1	1	1	1	0
Building Official	0	0	0	0	0	0	1	1	0	0	0
Building & Zoning Inspector	0	0	0	0	0	0	1	1	0	0	0
Permit Clerk	0	0	0	0	0	0	1.5	1.5	0	0	0
Custodian	1	1	1	1	1	1	1	0	0	0	0
Building Maintenance Technician	0	0	0	0	0	0	0	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	1	0
Maintenance Workers	6	6	6	6	6	6	6	6	7	7	0
Water Operators	2	2	2	2	2	2	2	2	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
Total PW & Development Services	14.5	14.5	14.5	14.5	14.5	14.5	19	19	15.5	15.5	0
TOTAL VILLAGE	77.75	78.25	79.25	78.25	78.5	78.5	81	79.5	80.5	80.5	0

Budget Summary

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

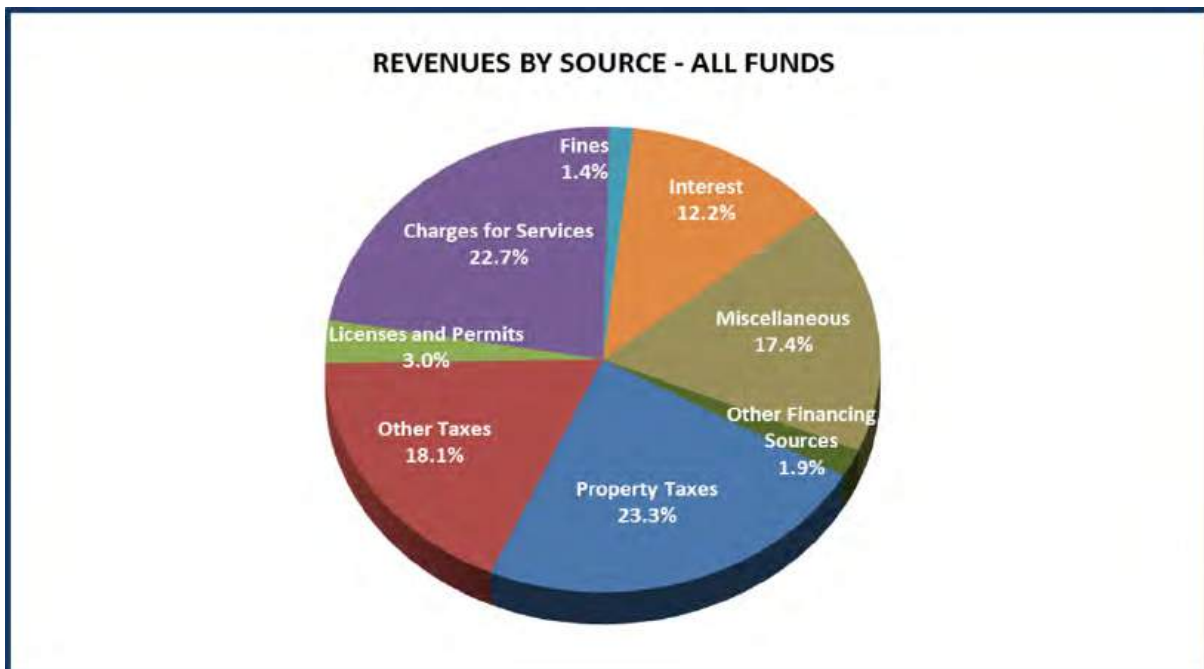
Revenues by Fund- All Funds

FUND	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
REVENUES AND OTHER FINANCING SOURCES					
General (01)	\$ 21,172,238	\$ 20,424,431	\$ 20,505,784	\$ 21,014,824	\$ 21,046,487
Special Revenue Fund					
Motor Fuel Tax (03)	621,536	586,352	561,726	575,680	550,830
Debt Service Fund					
Debt Service Fund (05)	276,204	606,320	607,117	623,416	596,551
Capital Projects Funds					
Cap Equip Replacement (13)	1,152,370	1,042,110	1,088,584	1,168,016	759,078
Capital Improvements Fund (14)	246,509	1,554,031	1,614,792	1,291,495	2,067,531
TIF-Madison Street (31)	580,460	732,664	668,524	1,257,925	939,479
TIF-North Avenue (32)	105,693	305,050	226,402	1,016,632	791,307
Infrastructure Imp Bond Fund (35)	12,937	611,342	2,800	26,718	10,000
	2,097,969	4,245,197	3,601,102	4,760,786	4,567,395
Enterprise Fund					
Water and Sewer (02)	5,564,426	5,869,773	6,583,380	5,898,990	6,734,296
Trust and Agency Funds					
Police Pension (09)	3,148,172	4,602,346	4,609,675	5,524,712	4,929,227
Fire Pension (10)	2,042,877	3,628,536	3,629,780	4,677,827	3,838,226
	5,191,049	8,230,882	8,239,455	10,202,539	8,767,453
Total Village Revenue	\$ 34,923,422	\$ 39,962,955	\$ 40,098,564	\$ 43,076,235	\$ 42,263,012



Revenues by Source- All Funds

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	\$CHNG FY25/26	% CHNG FY25/26
REVENUES BY SOURCE-ALL FUNDS							
Property Taxes	\$ 7,993,274	\$ 8,638,029	\$ 8,746,697	\$ 10,302,889	\$ 9,832,193	1,085,496	12.41%
Other Taxes	7,612,653	7,453,792	7,517,954	7,690,249	7,671,124	153,170	2.04%
Licenses and Permits	1,269,657	1,144,048	1,424,029	1,343,952	1,256,748	(167,281)	-11.75%
Charges for Services	8,896,575	8,968,990	9,314,676	8,969,556	9,578,721	264,045	2.83%
Fines	360,108	488,222	629,879	523,873	585,324	(44,555)	-7.07%
Interest	1,465,658	5,353,268	4,736,341	6,904,931	5,173,003	436,662	9.22%
Miscellaneous	6,209,287	5,969,316	6,537,756	6,149,768	7,340,480	802,724	12.28%
Other Financing Sources	1,116,210	1,947,290	1,191,232	1,191,017	825,419	(365,813)	-30.71%
Total Village Revenues	\$ 34,923,422	\$ 39,962,955	\$ 40,098,564	\$ 43,076,235	\$ 42,263,012	\$ 2,164,448	5.40%



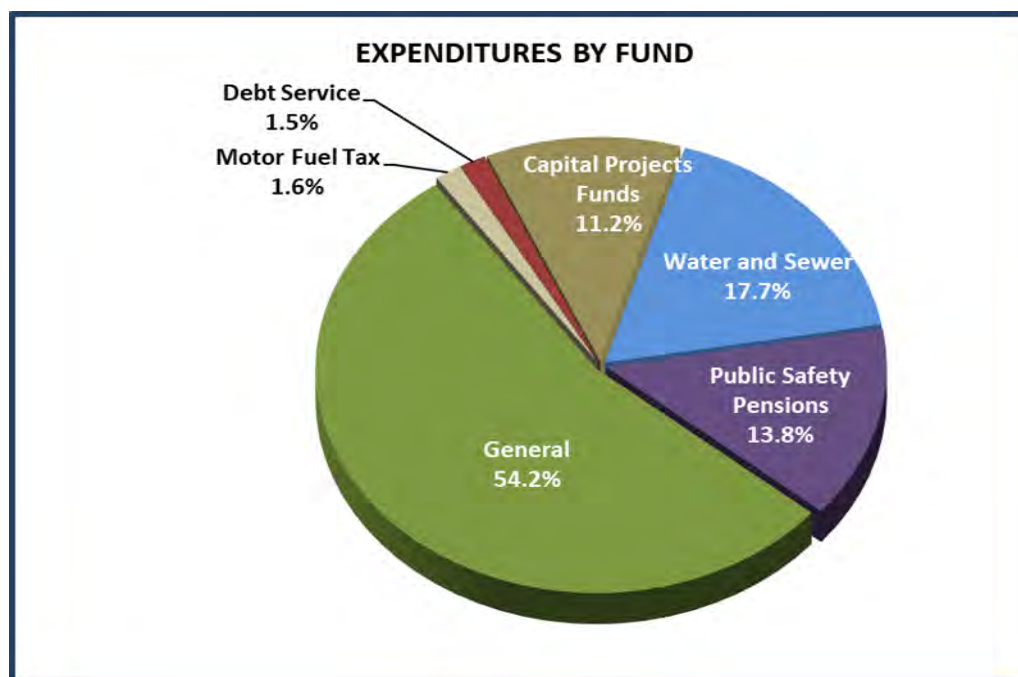
Village of River Forest
Budget Summary by Account-All Funds
Fiscal Year 2026 Budget

Revenues by Account - All Funds		2023	2024	2025	2025	2026	Increase	% Inc
		Actual	Actual	Budget	Projected	Budget	(Decrease)	(Dec)
411000	Property Taxes-Prior	3,789,027	4,303,915	4,284,398	5,340,671	4,800,047	515,649	12.04%
411021	Property Taxes-Current	4,204,247	4,334,114	4,462,299	4,962,218	5,032,146	569,847	12.77%
	Property Taxes	7,993,274	8,638,029	8,746,697	10,302,889	9,832,193	1,085,496	12.41%
411150	Personal Property Replacement Tax	485,101	350,758	376,410	238,220	222,259	(154,151)	-40.95%
411190	Restaurant Tax	165,096	161,975	184,459	184,112	191,476	7,017	3.80%
411200	State Sales Tax	2,340,627	2,468,793	2,348,762	2,584,685	2,636,379	287,617	12.25%
411205	State Use Tax	484,264	441,934	494,223	421,812	229,653	(264,570)	-53.53%
411210	Non-Home Rule Sales Tax	1,062,278	1,091,379	1,052,477	1,170,214	1,175,404	122,927	11.68%
411250	Income Tax	1,893,214	1,918,244	2,003,607	2,024,932	2,088,790	85,183	4.25%
411450	Transfer Tax	113,279	104,661	138,851	135,786	136,316	(2,535)	-1.83%
411460	Communication Tax	185,030	199,235	183,313	202,736	188,079	4,766	2.60%
411475	Utility Tax Electric	441,408	396,350	439,694	418,311	435,520	(4,174)	-0.95%
411480	Utility Tax Gas	338,061	218,121	188,573	208,082	258,524	69,951	37.09%
411490	Local Gasoline Tax	86,056	83,889	89,307	82,846	89,274	(33)	-0.04%
411600	Cannabis Excise Tax	18,239	18,453	18,278	18,513	19,450	1,172	6.41%
41	Other Taxes	7,612,653	7,453,792	7,517,954	7,690,249	7,671,124	153,170	2.04%
422115	Pet Licenses	1,200	1,890	2,000	2,000	2,000	-	0.00%
422120	Vehicle Licenses	271,987	287,382	290,000	292,863	290,000	-	0.00%
422345	Contractor's License Fees	114,738	102,785	100,000	109,313	109,440	9,440	9.44%
422350	Business Licenses	21,288	23,424	25,364	25,364	25,000	(364)	-1.44%
422355	Tent Licenses	30	-	300	180	300	-	0.00%
422360	Building Permits	555,739	442,926	707,210	646,321	554,055	(153,155)	-21.66%
422361	Plumbing Permits	28,220	24,105	28,185	20,993	28,293	108	0.38%
422362	Electrical Permits	26,131	27,398	30,000	24,748	30,000	-	0.00%
422364	Reinspection Fees	13,774	10,125	10,000	3,800	10,000	-	0.00%
422365	Bonfire Permits	30	60	60	-	60	-	0.00%
422366	Beekeeping Permit	-	-	150	-	150	-	0.00%
422368	Solicitors Permits	-	525	1,200	500	1,200	-	0.00%
422369	Zoning Variation Fee	5,250	2,250	3,000	5,250	3,750	750	25.00%
422370	Film Crew License	6,850	9,150	5,560	18,100	15,500	9,940	178.78%
422520	Liquor Licenses	25,600	23,900	27,000	24,000	27,000	-	0.00%
422570	Cable Television Franchise	198,820	188,128	194,000	170,520	160,000	(34,000)	-17.53%
	Licenses and Permits	1,269,657	1,144,048	1,424,029	1,343,952	1,256,748	(167,281)	-11.75%
433065	Police Reports	2,335	2,125	2,200	2,600	2,400	200	9.09%
433070	Fire Reports	420	150	500	350	500	-	0.00%
433100	Water Sales	3,288,591	3,522,925	3,465,601	3,552,303	3,615,981	150,380	4.34%
433150	Sewer Charges	2,123,345	2,111,998	2,181,390	2,109,422	2,172,804	(8,586)	-0.39%
433160	Water Penalties	24,570	34,978	33,000	33,040	33,000	-	0.00%
433180	Garbage Collection	1,164,239	1,201,632	1,243,079	1,251,084	1,288,617	45,538	3.66%
433185	Penalties on Garbage Fees	7,274	7,792	8,314	8,140	8,384	70	0.84%
433200	Metra Parking	25,778	34,243	29,500	35,844	35,700	6,200	21.02%
433220	Parking Lot Fees	139,247	137,939	143,005	139,345	143,005	-	0.00%
433225	Administrative Towing Fees	134,000	124,505	107,000	133,500	124,000	17,000	15.89%
433230	Animal Release Fees	50	1,025	50	2,000	800	750	1500.00%
433515	NSF Fees	575	700	400	1,100	400	-	0.00%
433530	50/50 Sidewalk Program	2,578	2,438	10,000	163	10,000	-	0.00%
433536	Elevator Inspection Fees	3,700	5,600	4,450	4,600	4,450	-	0.00%
433537	Elevator Reinspection Fees	350	850	400	1,200	400	-	0.00%
433540	ROW Encroachment Fees	1,600	1,100	1,000	300	1,000	-	0.00%
433550	Ambulance Fees	1,893,122	1,698,072	2,000,000	1,528,778	2,000,000	-	0.00%
433551	Cell Tower Fees	-	4,800	2,400	2,400	2,400	-	100.00%
433552	Public Safety Impact Fees	-	-	-	87,500	50,000	-	100.00%
433554	CPR Fees	-	2,988	7,500	1,500	8,000	500	6.67%
433557	Car Fire & Extrication Fee	-	-	500	-	500	-	0.00%
433560	State Highway Maintenance	84,801	73,130	74,387	74,387	76,380	1,993	2.68%
	Charges for Services	8,896,575	8,968,990	9,314,676	8,969,556	9,578,721	264,045	2.83%
444230	Police Tickets	156,116	161,176	266,823	185,895	200,000	(66,823)	-25.04%
444240	Automated Traffic Enf Fines	158,270	267,573	290,982	286,987	285,499	(5,483)	-1.88%
444245	EV Charging Station Overstay	-	318	-	3,500	40,000	40,000	100.00%
444300	Local Ordinance Tickets	6,074	9,498	5,739	4,407	5,160	(579)	-10.09%
444430	Court Fines	38,786	40,950	55,960	35,318	45,730	(10,230)	-18.28%
444435	DUI Fines	662	1,987	1,439	4,163	2,486	1,047	72.76%
444436	Drug Forfeiture Revenue	-	5,470	2,881	300	2,233	(648)	-22.49%
444439	Article 36 Forfeited Funds	-	-	1,055	3,303	1,716	661	62.65%
444440	Building Construction Citation	200	1,250	5,000	-	2,500	(2,500)	-50.00%
	Fines & Forfeits	360,108	488,222	629,879	523,873	585,324	(44,555)	-7.07%
455100	Interest Earned	925,043	1,532,889	1,534,842	1,704,931	1,587,752	52,910	3.45%

Village of River Forest Budget Summary by Account-All Funds Fiscal Year 2026 Budget							
Revenues by Account - All Funds		2023	2024	2025	2025	2026	Increase
		Actual	Actual	Budget	Projected	Budget	(Decrease)
							% Inc (Dec)
455110	Interest Income - Leases	28,129	27,848	-	-	-	0.00%
455200	Net Change in Fair Value	512,486	3,792,531	3,201,499	5,200,000	3,585,251	11.99%
	Interest	1,465,658	5,353,268	4,736,341	6,904,931	5,173,003	9.22%
411100	Employer Contribution	3,622,483	3,515,282	3,755,607	3,837,356	3,848,981	2.49%
466410	Miscellaneous	28,867	16,236	15,000	145,732	21,000	40.00%
466411	Miscellaneous Public Safety	2,622	9,336	5,000	5,098	6,000	20.00%
466412	Reimb-Crossing Guards	101,644	105,302	107,779	105,900	109,077	1.20%
466415	Reimb of Expenses	5,042	-	2,500	-	2,500	0.00%
466417	IRMA Reimbursements	36,288	122,384	52,000	97,000	52,000	0.00%
466418	IPBC Rebate	-	-	-	21,600	22,000	100.00%
466510	T Mobile Lease	-	-	39,960	39,960	39,960	0.00%
466511	WSCDC Rental Income	58,203	61,359	63,769	63,341	65,231	2.29%
466515	Lease Amortization	30,170	30,171	-	-	-	0.00%
466521	Law Enforcement Training Reimb	25,744	8,022	5,800	10,800	14,400	148.28%
466524	ISEARCH Grant	6,000	6,000	9,000	9,000	9,000	0.00%
466525	Bullet Proof Vest Reimb	4,990	4,217	2,881	5,600	4,500	56.20%
466527	DCEO Grant	-	-	250,000	125,000	125,000	100.00%
466528	IDOT Safety Grant	2,448	5,931	28,000	3,845	28,000	0.00%
466532	Grants	655,707	654,974	858,000	433,500	1,558,491	81.64%
466536	IRMA Fire Equipment Grant	-	3,000	2,250	9,950	4,900	100.00%
466580	Sales of Meters	12,237	12,529	10,000	11,000	10,000	0.00%
466615	MABAS Grant	-	-	3,000	-	3,000	100.00%
466620	State Fire Marshal Training	-	-	8,000	6,216	8,000	0.00%
467381	Employee Contribution	539,619	552,784	582,349	573,199	608,221	4.44%
467385	Other Contributions	-	90,000	-	-	-	0.00%
477100	State Allotment	261,807	265,922	263,984	263,398	252,736	-4.26%
477200	State Renewal Allotment	209,088	248,687	246,877	265,273	271,483	9.97%
477250	State Rebuild Bond Fund Disb	122,713	-	-	-	-	0.00%
468001	IRMA Excess Surplus	474,041	249,942	200,000	76,000	250,000	25.00%
488000	Sale of Property	9,574	7,238	26,000	41,000	26,000	0.00%
	Miscellaneous	6,209,287	5,969,316	6,537,756	6,149,768	7,340,480	12.28%
477001	Transfer From General	1,116,210	1,053,438	795,408	795,408	415,933	-47.71%
477002	Transfer From Water and Sewer	-	-	102,713	102,498	117,226	14.13%
477018	Transfer From Capital Improvemenl	-	293,852	293,111	293,111	292,260	-0.29%
487090	Bond Proceeds	-	600,000	-	-	-	0.00%
487091	Bond Premium	-	-	-	-	-	0.00%
	Total Other Financing Sources	1,116,210	1,947,290	1,191,232	1,191,017	825,419	-30.71%
Total Revenues		\$ 34,923,422	\$ 39,962,955	\$ 40,098,564	\$ 43,076,235	\$ 42,263,012	\$ 2,164,448 5.40%

Expenditures by Fund- All Funds

FUND	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
EXPENDITURES AND OTHER FINANCING USES					
General (01)	\$ 19,121,171	\$ 19,892,554	\$ 21,064,559	\$ 21,141,973	\$ 21,207,948
Special Revenue Fund					
Motor Fuel Tax (03)	315,248	295,876	1,251,657	1,234,516	613,630
Debt Service Fund					
Debt Service Fund (05)	278,958	571,939	611,312	609,953	603,060
Capital Project Funds					
Capital Equip Replacement (13)	278,436	436,977	1,818,590	1,427,273	1,193,738
Capital Improvements Fund (14)	2,748,528	1,876,330	1,784,832	1,537,466	2,043,862
TIF-Madison Street (31)	151,946	478,082	246,070	107,409	377,950
TIF-North Avenue (32)	67,300	155,026	188,433	52,972	476,885
Infrastructure Imp Bond (35)	252,258	301,120	300,000	300,000	300,000
	3,498,468	3,247,535	4,337,925	3,425,120	4,392,435
Enterprise Fund					
Water and Sewer (02)	4,372,941	4,514,520	8,433,451	6,215,488	6,915,238
Trust and Agency Funds					
Police Pension (09)	2,760,948	2,902,431	3,002,872	2,849,005	3,007,995
Fire Pension (10)	2,237,567	2,212,335	2,307,853	2,299,312	2,407,135
	4,998,515	5,114,766	5,310,725	5,148,317	5,415,130
Total Village Expenditures	\$ 32,585,301	\$ 33,637,190	\$ 41,009,629	\$ 37,775,367	\$ 39,147,441

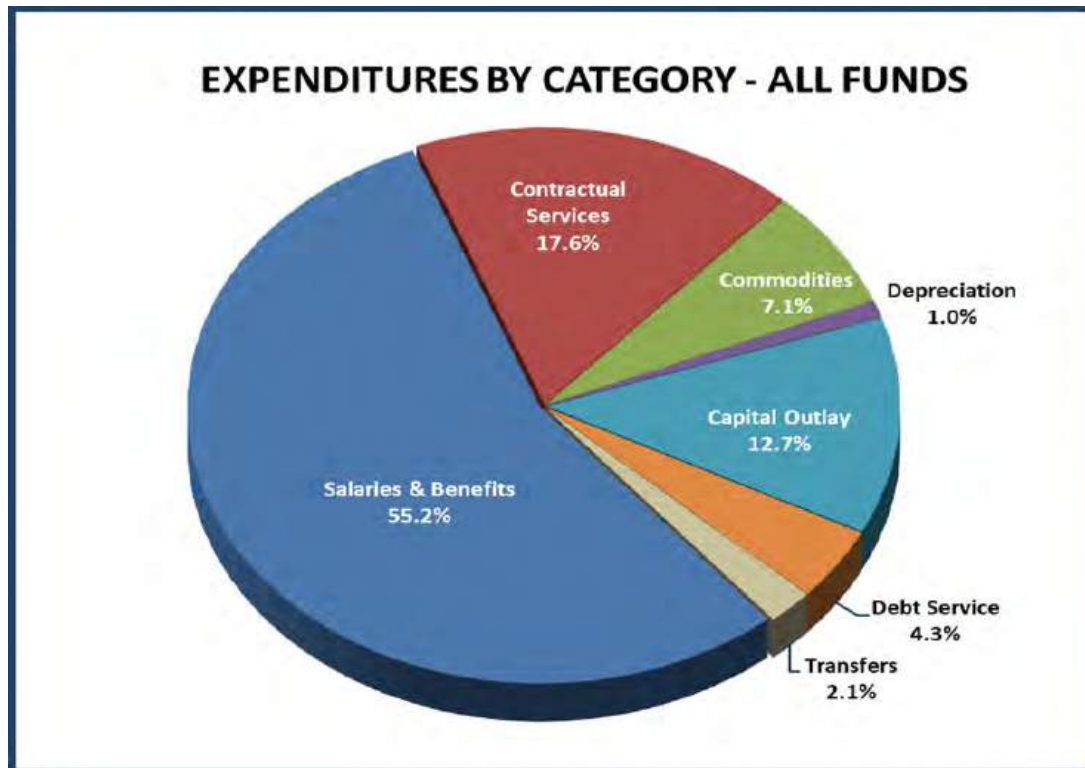


Expenditures by Category- All Funds

	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	\$CHNG	% CHNG
	Actual	Actual	Budget	Projected	Budget	FY25/26	FY24/25

EXPENDITURES BY CATEGORY-ALL FUNDS

Personal Services	\$ 8,578,554	\$ 8,984,112	\$ 9,709,352	\$ 9,847,066	\$ 10,191,129	\$ 481,777	4.96%
Employee Benefits	10,331,324	10,378,551	11,137,861	10,956,910	11,428,804	290,943	2.61%
Salaries & Benefits	18,909,878	19,362,663	20,847,213	20,803,976	21,619,933	772,720	3.71%
Contractual Services	5,723,726	6,074,703	9,127,747	6,715,537	6,902,191	(2,225,556)	-24.38%
Commodities	2,239,308	2,674,356	2,567,400	2,708,159	2,775,421	208,021	8.10%
Depreciation	395,033	388,893	390,760	374,337	375,000	(15,760)	-4.03%
Capital Outlay	3,671,442	2,856,054	5,198,490	4,293,741	4,971,240	(227,250)	-4.37%
Debt Service	529,704	933,231	1,686,787	1,688,600	1,678,237	(8,550)	-0.51%
Transfers	1,116,210	1,347,290	1,191,232	1,191,017	825,419	(365,813)	-30.71%
Total Expenditures	\$ 32,585,301	\$ 33,637,190	\$ 41,009,629	\$ 37,775,367	\$ 39,147,441	\$ (1,862,188)	-4.54%



Village of River Forest
Budget Expense Summary by Account - All Funds
Fiscal Year 2026 Budget

Expenditures by Account - All Funds		2023	2024	2025	2025	2026	Increase	% Inc
		Actual	Actual	Budget	Projected	Budget	(Decrease)	(Dec)
Personal Services								
510100	Salaries Sworn	4,961,327	5,382,959	5,737,665	5,684,697	5,945,201	207,536	3.62%
510200	Salaries Regular	2,525,622	2,503,880	2,833,763	2,789,346	2,961,359	127,596	4.50%
511500	Specialist Pay	204,694	196,186	195,397	196,431	206,478	11,081	5.67%
511600	Holiday Pay	209,437	214,461	241,428	223,809	252,002	10,574	4.38%
511700	Overtime	526,384	536,643	490,737	766,824	610,600	119,863	24.43%
511727	IDOT STEP Overtime	-	6,064	28,000	3,845	28,000	-	0.00%
511800	Educational Incentives	44,000	56,000	58,750	57,250	54,950	(3,800)	-6.47%
511950	Insurance Refusal Reimb	6,650	3,800	3,300	4,050	3,300	-	0.00%
513000	Part-Time Salaries	100,440	84,119	120,312	120,814	129,239	8,927	7.42%
	Total Personal Services	8,578,554	8,984,112	9,709,352	9,847,066	10,191,129	481,777	4.96%
Employee Benefits								
520100	ICMA Retirement Contract	-	-	-	-	10,000	10,000	100.00%
520320	FICA	165,733	167,401	192,933	187,763	203,535	10,602	5.50%
520325	Medicare	119,834	125,595	140,487	136,533	147,325	6,838	4.87%
520330	IMRF	147,232	124,143	210,229	196,705	224,131	13,902	6.61%
520350	Employee Assistance Program	1,966	1,920	2,180	1,986	2,026	(154)	-7.06%
520375	Fringe Benefits	19,825	21,771	27,360	27,826	26,640	(720)	-2.63%
520381	IMRF Pension Expense	116,621	(35,520)	-	-	-	-	0.00%
520400	Health Insurance	1,129,942	1,181,208	1,253,839	1,245,840	1,353,945	100,106	7.98%
520420	Health Insurance - Retirees	142,365	128,903	134,910	132,246	137,670	2,760	2.05%
520421	OPEB - Other Post Employment Ben	(127,311)	(1,865)	-	-	-	-	0.00%
520425	Life Insurance	4,446	3,370	5,227	4,326	5,228	1	0.02%
520430	VEBA Contributions	145,595	155,821	190,881	178,106	183,418	(7,463)	-3.91%
520500	Wellness Program	566	365	2,000	7,500	10,000	8,000	400.00%
526100	Public Safety Pensions	4,828,003	4,858,426	5,124,557	4,982,091	5,225,905	101,348	1.98%
526150	Public Safety Pension Refunds	14,024	131,731	50,000	18,632	50,000	-	0.00%
530009	Police Pension Contributions	1,943,889	1,841,399	2,045,958	2,005,573	2,072,351	26,393	1.29%
530010	Fire Pension Contributions	1,678,594	1,673,883	1,757,300	1,831,783	1,776,630	19,330	1.10%
	Total Employee Benefits	10,331,324	10,378,551	11,137,861	10,956,910	11,428,804	290,943	2.61%
Contractual Services								
530100	Electricity	32,803	49,860	46,646	58,120	59,700	13,054	27.99%
530200	Communications	71,464	68,901	73,385	69,447	61,709	(11,676)	-15.91%
530300	Auditing Services	36,060	37,130	41,095	38,222	41,999	904	2.20%
530350	Actuarial Services	9,570	13,930	14,323	11,890	14,823	500	3.49%
530360	Payroll Services	37,825	36,845	48,370	48,520	49,910	1,540	3.18%
530370	Professional Services	74,437	110,835	129,102	145,138	129,183	81	0.06%
530371	Recorder's Office Fees	-	88	2,000	1,000	1,000	(1,000)	-50.00%
530380	Consulting Services	473,286	319,111	482,914	310,557	223,320	(259,594)	-53.76%
530385	Administrative Adjudication	20,188	26,853	28,800	28,800	34,800	6,000	20.83%
530400	Secretarial Services	3,088	2,125	10,000	2,150	2,520	(7,480)	-74.80%
530410	IT Support	328,648	464,386	400,804	597,074	556,293	155,489	38.79%
530420	Legal Services	34,882	28,067	46,700	35,569	42,500	(4,200)	-8.99%
530425	Village Attorney	113,226	121,355	162,500	168,345	177,500	15,000	9.23%
530426	Village Prosecutor	18,163	17,958	18,000	18,000	18,000	-	0.00%
530429	Vehicle Sticker Program	18,766	21,877	23,082	23,300	24,763	1,681	7.28%
530430	Animal Control	2,580	3,000	3,860	3,500	3,860	-	0.00%
531100	Health/Inspection Services	20,429	14,638	15,000	16,000	20,000	5,000	33.33%
531250	Unemployment Claims	-	710	5,000	-	5,000	-	0.00%
531300	Inspections	86,328	94,141	77,800	44,547	78,000	200	0.26%
531305	Plan Review Services	50,170	82,351	82,000	72,750	87,000	5,000	6.10%
531310	Julie Notifications	1,964	2,149	2,230	2,175	2,500	270	12.11%
532100	Bank Fees	66,368	67,590	77,828	70,377	44,391	(33,437)	-42.96%
532200	Liability Insurance	335,845	438,803	550,148	504,724	576,587	26,439	4.81%
532250	IRMA Liability Deductible	289,709	96,065	19,500	90,324	19,500	-	0.00%
533010	Equipment Lease	-	19,939	52,427	52,427	52,427	-	0.00%
533050	Water System Maintenance	54,006	142,746	128,000	128,000	128,000	-	0.00%
533055	Hydrant Maintenance	9,586	8,570	10,000	13,684	20,000	10,000	100.00%
533100	Maintenance of Equipment	20,127	26,190	37,500	35,902	67,465	29,965	79.91%
533200	Maintenance of Vehicles	185,551	199,327	171,490	173,275	159,750	(11,740)	-6.85%
533300	Maint of Office Equipment	11,781	10,904	11,431	11,219	13,151	1,720	15.05%
533400	Maintenance Traffic/St Lights	94,285	79,996	74,500	54,058	81,500	7,000	9.40%
533550	Maintenance of Trees	81,802	95,521	112,000	112,000	112,000	-	0.00%

Village of River Forest
Budget Expense Summary by Account - All Funds
Fiscal Year 2026 Budget

Expenditures by Account - All Funds		2023	2024	2025	2025	2026	Increase	% Inc
		Actual	Actual	Budget	Projected	Budget	(Decrease)	(Dec)
533600	Maintenance of Buildings	96,449	119,413	147,720	148,501	146,430	(1,290)	-0.87%
533610	Maintenance of Sidewalks	52,239	56,172	240,000	241,114	225,000	(15,000)	-6.25%
533620	Maintenance of Streets	204,975	186,901	207,500	186,028	208,000	500	0.24%
533630	Overhead Sewer Program	58,703	16,000	59,000	16,000	45,500	(13,500)	-22.88%
533631	Lead Service Line Program	155,000	124,145	2,150,000	180,460	230,000	(1,920,000)	-89.30%
533640	Sewer/Catch Basin Repair	6,151	42,426	45,000	45,000	40,000	(5,000)	-11.11%
534100	Training	63,160	72,633	96,775	76,988	90,400	(6,375)	-6.59%
534150	Tuition Reimbursement	-	-	10,000	37,579	35,745	25,745	257.45%
534200	Community Support Services	187,825	217,741	239,718	240,264	291,059	51,341	21.42%
534250	Travel & Meeting	19,999	29,985	63,905	47,756	59,505	(4,400)	-6.89%
534275	WSCDC Contribution	228,382	304,531	372,584	437,085	470,580	97,996	26.30%
534290	License Fees	12,000	12,000	12,000	12,000	12,000	-	0.00%
534300	Dues & Subscriptions	59,790	94,989	79,503	92,125	79,063	(440)	-0.55%
534350	Printing	8,226	5,911	9,320	20,773	18,075	8,755	93.94%
534400	Medical & Screening	18,179	19,649	35,840	34,710	38,540	2,700	7.53%
534450	Testing	9,458	7,980	10,000	3,912	8,000	(2,000)	-20.00%
534480	Water Testing	2,689	8,605	3,590	3,590	9,010	5,420	150.97%
535300	Advertising/Legal Notice	22,153	23,914	18,750	23,273	13,325	(5,425)	-28.93%
535350	Dumping Fees	29,588	26,414	33,000	20,506	33,000	-	0.00%
535400	Damage Claims	27,962	154,291	30,000	105,214	30,000	-	0.00%
535450	Street Light Electricity	33,503	42,237	41,500	31,221	44,600	3,100	7.47%
535500	Collection & Disposal	1,162,148	1,208,358	1,243,079	1,251,084	1,288,617	45,538	3.66%
535510	Leaf Disposal	59,192	64,985	60,798	57,804	60,661	(137)	-0.23%
535600	Community & Employee Programs	28,622	70,610	59,730	56,597	65,930	6,200	10.38%
535700	GEMT Expenses	594,396	455,197	900,000	404,859	450,000	(450,000)	-50.00%
	Miscellaneous Expenses	-	7,655	-	-	-	-	0.00%
	Total Contractual Services	5,723,726	6,074,703	9,127,747	6,715,537	6,902,191	(2,225,556)	-24.38%
Commodities								
540100	Office Supplies	30,981	35,586	36,325	32,458	38,485	2,160	5.95%
540150	Equipment	23,629	281,601	65,320	68,332	46,400	(18,920)	-28.97%
540200	Gas & Oil	140,840	127,901	124,075	118,070	115,808	(8,267)	-6.66%
540300	Uniforms Sworn Personnel	63,999	76,650	92,200	87,270	92,200	-	0.00%
540310	Uniforms Other Personnel	9,078	9,494	9,125	10,625	12,425	3,300	36.16%
540400	Prisoner Care	2,663	1,744	3,600	3,500	4,000	400	11.11%
540500	Vehicle Parts	16,760	21,025	18,000	18,000	18,000	-	0.00%
540600	Operating Supplies/Equipment	116,060	135,945	129,600	144,883	155,730	26,130	20.16%
540601	Radios	6,277	2,971	6,650	6,650	5,350	(1,300)	-19.55%
540602	Firearms and Range Supplies	15,438	20,571	26,500	26,000	28,355	1,855	7.00%
540603	Evidence Supplies	5,702	6,963	7,600	7,500	7,825	225	2.96%
540605	DUI Expenditures	4,038	4,262	5,500	5,500	10,000	4,500	81.82%
540610	Drug Forfeiture Expenditures	-	844	800	800	1,200	400	50.00%
540615	Article 36 Seizures	-	-	3,200	3,200	3,200	-	0.00%
540620	Cannabis Tax Act Expenditures	17,176	12,855	13,100	13,000	13,275	175	1.34%
540800	Trees	35,520	29,229	41,000	41,000	41,000	-	0.00%
541300	Postage	19,452	20,743	21,322	20,765	21,462	140	0.66%
542100	Snow & Ice Control	27,433	42,195	65,318	65,318	63,570	(1,748)	-2.68%
542200	Water From Chicago	1,666,885	1,810,345	1,868,410	2,006,072	2,066,254	197,844	10.59%
543100	Miscellaneous Expenses	37,377	33,432	29,755	29,216	30,882	1,127	3.79%
	Total Commodities	2,239,308	2,674,356	2,567,400	2,708,159	2,775,421	208,021	8.10%
Depreciation/Gain/Loss								
550010	Depreciation	395,033	388,893	390,760	374,337	375,000	(15,760)	-4.03%
	Total Depreciation/Gain/Loss	395,033	388,893	390,760	374,337	375,000	(15,760)	-4.03%
Capital Outlay								
550500	Building Improvements	1,500	374,530	690,650	270,624	753,959	63,309	9.17%
551150	Sewer System Improvements	160,950	161,579	275,000	163,317	310,000	35,000	12.73%
551205	Streetscape Improvements	1,218	27,370	460,171	461,596	1,010,452	550,281	119.58%
551210	Parking Lot Improvements	5,400	79,777	-	-	-	-	0.00%
551250	Alley Improvements	2,401,334	555,744	-	-	-	-	0.00%
551300	Water System Improvements	49,241	1,609	475,000	250,000	545,000	70,000	14.74%
551400	Meter Replacement Program	-	9,823	23,000	23,000	37,000	14,000	60.87%
554300	Other Improvements	106,472	489,374	150,000	64,602	705,500	555,500	370.33%
558610	Furniture and Equipment	-	40,438	-	-	-	-	0.00%

Village of River Forest
Budget Expense Summary by Account - All Funds
Fiscal Year 2026 Budget

Expenditures by Account - All Funds		2023	2024	2025	2025	2026	Increase	% Inc
		Actual	Actual	Budget	Projected	Budget	(Decrease)	(Dec)
558620	Information Technology Equip	242,103	219,686	241,900	255,302	138,395	(103,505)	-42.79%
558700	Police Vehicles	188,058	195,578	65,407	65,407	194,368	128,961	197.17%
558720	Police Equipment	-	113,352	148,666	129,024	64,026	(84,640)	-56.93%
558800	Fire Vehicles	46,433	72,599	235,417	239,246	-	(235,417)	-100.00%
558850	Fire Equipment	43,945	26,000	26,000	26,760	99,540	73,540	282.85%
558910	Public Works Vehicles	-	-	1,000,000	966,836	240,000	(760,000)	-76.00%
558925	Public Works Equipment	-	-	26,000	-	228,000	202,000	776.92%
559100	Street Improvements	424,788	488,595	1,381,279	1,378,027	645,000	(736,279)	-53.30%
	Total Capital Outlay	3,671,442	2,856,054	5,198,490	4,293,741	4,971,240	(227,250)	-4.37%
Debt Service								
560035	2020 GO Bond Principal	-	-	-	-	-	-	0.00%
560035	DSEB Bond Principal	275,000	275,000	300,000	300,000	300,000	-	0.00%
560036	DSEB Bond Interest	3,483	2,612	17,750	16,392	10,350	(7,400)	-41.69%
560081	Interfund Loan Interest	-	96,647	56,190	58,812	56,190	-	0.00%
560104	IEPA Loan Principal (WS)	-	-	708,416	708,416	724,158	15,742	2.22%
560105	IEPA Loan Interest (WS)	233,103	217,903	208,730	208,730	192,988	(15,742)	-7.54%
560106	Series 2022 Principal	-	148,148	205,000	205,000	210,001	5,001	2.44%
560107	Series 2022 Interest	18,118	192,921	190,701	191,250	184,550	(6,151)	-3.23%
	Total Debt Service	529,704	933,231	1,686,787	1,688,600	1,678,237	(8,550)	-0.51%
Transfers								
575005	Transfer to Debt Service	-	293,852	293,111	293,111	292,260	(851)	-0.29%
575013	Transfer to CERF	1,116,210	783,438	898,121	897,906	533,159	(364,962)	-40.64%
575014	Transfer To CIF	-	270,000	-	-	-	-	0.00%
	Total Transfers	1,116,210	1,347,290	1,191,232	1,191,017	825,419	(365,813)	-30.71%
Total Expenditures		32,585,301	33,637,190	41,009,629	37,775,367	39,147,441	(1,862,188)	-4.54%

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 2026 Budget**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Increase (Decrease)	% Inc (Dec)
01	General Fund							
01-00-00-41-1000	Property Tax-Prior Years	3,384,068	3,734,293	3,729,975	4,047,292	3,874,719	144,744	3.88%
01-00-00-41-1021	Property Tax-Current Year	3,709,403	3,784,480	3,897,792	4,024,387	4,063,256	165,464	4.25%
	Property Taxes	7,093,471	7,518,773	7,627,767	8,071,679	7,937,975	310,208	4.07%
01-00-00-41-1150	Replacement Tax	485,101	350,758	376,410	238,220	222,259	(154,151)	-40.95%
01-00-00-41-1190	Restaurant Tax	165,096	161,975	184,459	184,112	191,476	7,017	3.80%
01-00-00-41-1200	Sales Tax	2,340,627	2,468,793	2,348,762	2,584,685	2,636,379	287,617	12.25%
01-00-00-41-1205	State Use Tax	484,264	441,934	494,223	421,812	229,653	(264,570)	-53.53%
01-00-00-41-1210	Non-Home Rule Sales Tax	1,062,278	1,091,379	1,052,477	1,170,214	1,175,404	122,927	11.68%
01-00-00-41-1250	Income Tax	1,893,214	1,918,244	2,003,607	2,024,932	2,088,790	85,183	4.25%
01-00-00-41-1450	Transfer Tax	113,279	104,661	138,851	135,786	136,316	(2,535)	-1.83%
01-00-00-41-1460	Communication Tax	185,030	199,235	183,313	202,736	188,079	4,766	2.60%
01-00-00-41-1475	Utility Tax Elec	441,408	396,350	439,694	418,311	435,520	(4,174)	-0.95%
01-00-00-41-1480	Utility Tax Gas	338,061	218,121	188,573	208,082	258,524	69,951	37.09%
01-00-00-41-1490	Local Gasoline Tax	86,056	83,889	89,307	82,846	89,274	(33)	-0.04%
01-00-00-41-1600	Cannabis State Excise Tax	18,239	18,453	18,278	18,513	19,450	1,172	6.41%
	Other Taxes	7,612,653	7,453,792	7,517,954	7,690,249	7,671,124	153,170	2.04%
01-00-00-42-2115	Pet Licenses	1,200	1,890	2,000	2,000	2,000	-	0.00%
01-00-00-42-2120	Vehicle Licenses	271,987	287,382	290,000	292,863	290,000	-	0.00%
01-00-00-42-2345	Contractor's License Fees	114,738	102,785	100,000	109,313	109,440	9,440	9.44%
01-00-00-42-2350	Business Licenses	21,288	23,424	25,364	25,364	25,000	(364)	-1.44%
01-00-00-42-2355	Tent Licenses	30	-	300	180	300	-	0.00%
01-00-00-42-2360	Building Permits	526,518	412,276	675,000	623,321	525,000	(150,000)	-22.22%
01-00-00-42-2361	Plumbing Permits	28,220	24,105	28,185	20,993	28,293	108	0.38%
01-00-00-42-2362	Electrical Permits	26,131	27,398	30,000	24,748	30,000	-	0.00%
01-00-00-42-2364	Reinspection Fees	13,774	10,125	10,000	3,800	10,000	-	0.00%
01-00-00-42-2365	Bonfire Permits	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	1,200	500	1,200	-	0.00%
01-00-00-42-2369	Zoning Variation Fee	5,250	2,250	3,000	5,250	3,750	750	25.00%
01-00-00-42-2370	Film Crew License	6,850	9,150	5,560	18,100	15,500	9,940	178.78%
01-00-00-42-2520	Liquor Licenses	25,600	23,900	27,000	24,000	27,000	-	0.00%
01-00-00-42-2570	Cable/Video Svc Provider Fees	198,820	188,128	194,000	170,520	160,000	(34,000)	-17.53%
	Licenses & Permits	1,240,436	1,113,398	1,391,819	1,320,952	1,227,693	(164,126)	-11.79%
01-00-00-43-3065	Police Reports	2,335	2,125	2,200	2,600	2,400	200	9.09%
01-00-00-43-3070	Fire Reports	420	150	500	350	500	-	0.00%
01-00-00-43-3180	Garbage Collection	1,164,239	1,201,632	1,243,079	1,251,084	1,288,617	45,538	3.66%
01-00-00-43-3185	Penalties on Garbage Fees	7,274	7,792	8,314	8,140	8,384	70	0.84%
01-00-00-43-3200	Metra Daily Parking	19,334	25,682	22,000	26,713	26,700	4,700	21.36%
01-00-00-43-3220	Parking Lot Permit Fees	104,435	103,454	107,254	104,423	107,254	-	0.00%
01-00-00-43-3225	Administrative Towing Fees	134,000	124,505	107,000	133,500	124,000	17,000	15.89%
01-00-00-43-3230	Animal Release Fees	50	1,025	50	2,000	800	750	1500.00%
01-00-00-43-3515	NSF Fees	25	-	200	500	200	-	0.00%
01-00-00-43-3530	50/50 Sidewalk Program	2,578	2,438	10,000	163	10,000	-	0.00%
01-00-00-43-3536	Elevator Inspection Fees	3,700	5,600	4,450	4,600	4,450	-	0.00%
01-00-00-43-3537	Elevator Reinspection Fees	350	850	400	1,200	400	-	0.00%
01-00-00-43-3540	ROW Encroachment Fees	1,600	1,100	1,000	300	1,000	-	0.00%
01-00-00-43-3550	Ambulance Fees	1,893,122	849,036	1,000,000	764,389	1,200,000	200,000	20.00%
01-00-00-43-3551	Cell Tower Fees	-	4,800	2,400	2,400	2,400	-	100.00%
01-00-00-43-3552	Public Safety Impact Fees	-	-	-	87,500	50,000	50,000	100.00%
01-00-00-43-3554	CPR Fees	-	2,988	7,500	1,500	8,000	500	6.67%
01-00-00-43-3557	Car Fire & Extrication Fee	-	-	500	-	500	-	0.00%
01-00-00-43-3560	State Highway Maintenance	84,801	73,130	74,387	74,387	76,380	1,993	2.68%
	Charges for Services	3,418,263	2,406,307	2,591,234	2,465,749	2,911,985	320,751	12.38%
01-00-00-44-4230	Police Tickets	156,116	161,176	266,823	185,895	200,000	(66,823)	-25.04%
01-00-00-44-4240	Automated Traffic Enf Fines	14,298	14,512	14,730	14,617	15,499	769	5.22%
01-00-00-44-4245	EV Charging Station Overstay	-	318	-	3,500	40,000	40,000	100.00%
01-00-00-44-4300	Local Ordinance Tickets	6,074	9,498	5,739	4,407	5,160	(579)	-10.09%
01-00-00-44-4430	Court Fines	38,786	40,950	55,960	35,318	45,730	(10,230)	-18.28%
01-00-00-44-4435	DUI Fines	662	1,987	1,439	4,163	2,486	1,047	72.76%
01-00-00-44-4436	Drug Forfeiture Revenue	-	5,470	2,881	300	2,233	(648)	-22.49%
01-00-00-44-4439	Article 36 Forfeited Funds	-	-	1,055	3,303	1,716	661	62.65%

**Village of River Forest
General Fund Revenues
Budget Detail by Account
Fiscal Year 2026 Budget**

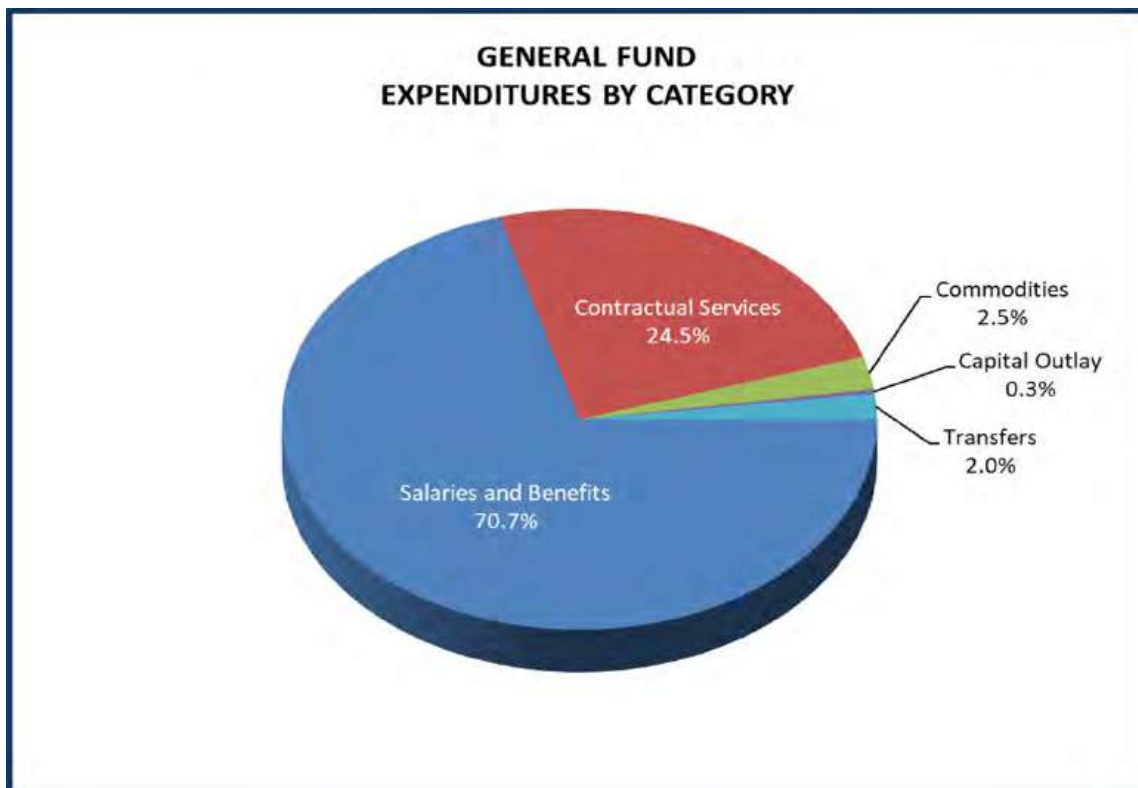
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Increase (Decrease)	% Inc (Dec)
01-00-00-44-4440	Building Construction Citation	200	1,250	5,000	-	2,500	(2,500)	-50.00%
	Fines & Forfeits	216,136	235,161	353,627	251,503	315,324	(38,303)	-10.83%
01-00-00-45-5100	Interest	177,023	443,766	376,444	443,950	334,818	(41,626)	-11.06%
01-00-00-45-5110	Interest Income - Leases	28,129	27,848	-	-	-	-	0.00%
01-00-00-45-5200	Net Change in Fair Value	(15,050)	52,883	-	-	-	-	0.00%
	Interest	190,102	524,497	376,444	443,950	334,818	(41,626)	-11.06%
01-00-00-46-6410	Miscellaneous	27,667	15,665	10,000	96,932	10,000	-	0.00%
01-00-00-46-6411	Miscellaneous Public Safety	2,622	9,336	5,000	5,098	6,000	1,000	20.00%
01-00-00-46-6412	Reimbursements-Crossing Guar	101,644	105,302	107,779	105,900	109,077	1,298	1.20%
01-00-00-46-6415	Reimbursement of Expenses	5,042	-	2,500	-	2,500	-	0.00%
01-00-00-46-6417	IRMA Reimbursements	36,288	122,384	50,000	97,000	50,000	-	0.00%
01-00-00-46-6418	IPBC Rebate	-	-	-	21,600	22,000	22,000	100.00%
01-00-00-46-6510	T-Mobile Lease	-	-	39,960	39,960	39,960	-	0.00%
01-00-00-46-6511	WSCDC Rental Income	58,203	61,359	63,769	63,341	65,231	1,462	2.29%
01-00-00-46-6515	Lease Right-to-Use Amort	30,170	30,171	-	-	-	-	0.00%
01-00-00-46-8001	IRMA Excess	444,652	248,821	200,000	76,000	250,000	50,000	25.00%
	Miscellaneous	706,288	593,038	479,008	505,831	554,768	75,760	15.82%
01-00-00-46-6521	Law Enforcement Training Reiml	25,744	8,022	5,800	10,800	14,400	8,600	148.28%
01-00-00-46-6524	ISEARCH Grant	6,000	6,000	9,000	9,000	9,000	-	0.00%
01-00-00-46-6525	Bullet Proof Vest Reimb-DOJ	4,990	4,217	2,881	5,600	4,500	1,619	56.20%
01-00-00-46-6528	IDOT Traffic Safety Grant	2,448	5,931	28,000	3,845	28,000	-	0.00%
01-00-00-46-6532	Grants	655,707	555,295	108,000	218,500	20,000	(88,000)	-81.48%
01-00-00-46-6536	IRMA Fire Equipment Grant	-	-	2,250	9,950	4,900	2,650	117.78%
01-00-00-46-6615	MABAS Grant	-	-	3,000	-	3,000	-	0.00%
01-00-00-46-6620	State Fire Marshal Training	-	-	8,000	6,216	8,000	-	0.00%
	Grants & Contributions	694,889	579,465	166,931	263,911	91,800	(75,131)	-45.01%
01-00-00-48-8000	Sale of Property	-	-	1,000	1,000	1,000	-	0.00%
	Other Financing Sources	-	-	1,000	1,000	1,000	-	0.00%
	Revenue	21,172,238	20,424,431	20,505,784	21,014,824	21,046,487	540,703	2.64%

General Fund- Expenditures by Category

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	\$CHNG FY25/26	% CHNG FY25/26
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EXPENDITURES BY CATEGORY

Personal Services	7,754,085	8,205,502	8,764,855	8,911,479	9,199,432	434,577	4.96%
Employee Benefits	5,248,227	5,187,937	5,619,400	5,626,259	5,791,484	172,084	3.06%
Salaries and Benefits	13,002,312	13,393,439	14,384,255	14,537,738	14,990,916	606,661	4.22%
Contractual Services	4,573,702	4,689,498	5,184,998	5,130,750	5,195,454	10,456	0.20%
Commodities	428,947	728,809	545,898	525,087	536,145	(9,753)	-1.79%
Capital Outlay	-	27,370	154,000	152,990	69,500	(84,500)	-54.87%
Transfers	1,116,210	1,053,438	795,408	795,408	415,933	(379,475)	-47.71%
TOTAL	19,121,171	19,892,554	21,064,559	21,141,973	21,207,948	143,389	0.68%



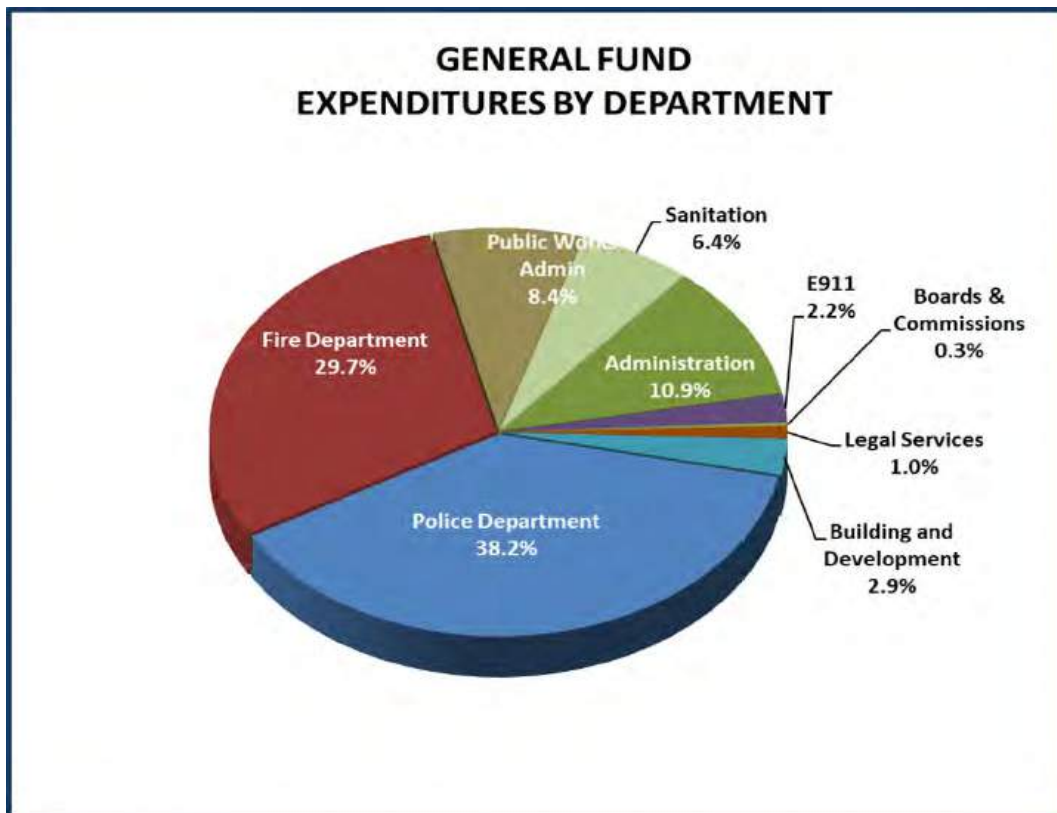
General Fund Expenditures by Department

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	\$CHNG FY25/26	% CHNG FY25/26
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EXPENDITURES BY DEPARTMENT

Administration	1,961,435	2,005,688	2,062,763	2,213,232	2,305,280	242,517	11.76%
E911	237,502	314,107	380,084	443,963	478,080	97,996	25.78%
Boards & Commissions	100,392	87,498	100,473	56,542	57,884	(42,589)	-42.39%
Legal Services	135,190	145,601	193,000	200,650	208,000	15,000	7.77%
Building and Development	543,416	614,209	634,814	583,577	617,491	(17,323)	-2.73%
Police Department	7,002,441	7,358,624	8,007,989	7,915,652	8,097,506	89,517	1.12%
Fire Department	6,108,385	6,064,153	6,333,200	6,392,694	6,304,439	(28,761)	-0.45%
Public Works Admin	1,811,070	2,029,331	2,047,359	2,026,308	1,788,990	(258,369)	-12.62%
Sanitation	1,221,340	1,273,343	1,304,877	1,309,355	1,350,278	45,401	3.48%

TOTAL	19,121,171	19,892,554	21,064,559	21,141,973	21,207,948	143,389	0.68%
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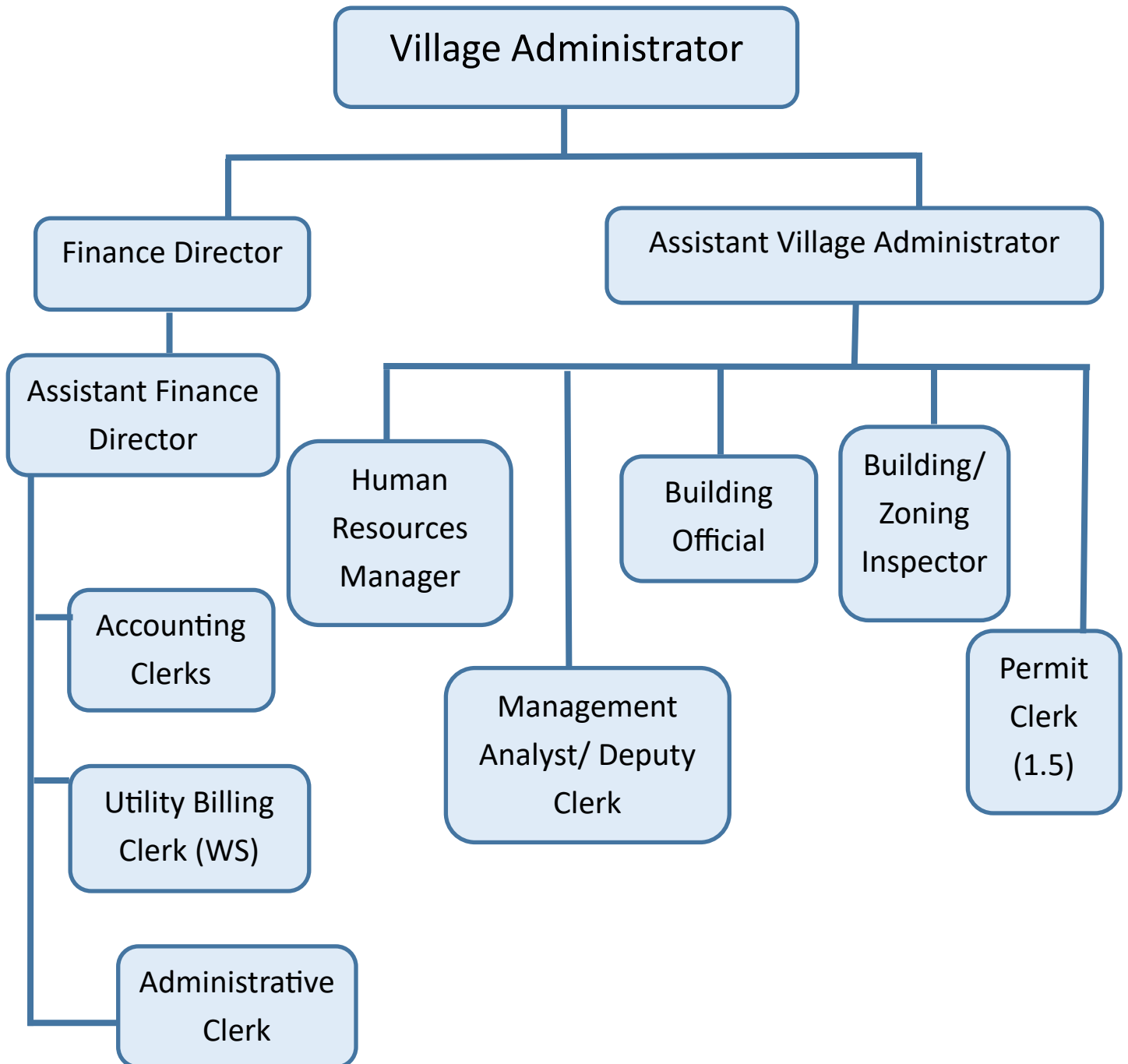
**Village of River Forest
General Fund
Fiscal Year 2026 Budget**

Expenditures by Account		2023	2024	2025	2025	2026	Increase	% Inc
		Actual	Actual	Budget	Projected	Budget	(Decrease)	(Dec)
Personal Services								
510100	Salaries Sworn	4,961,327	5,382,959	5,737,665	5,684,697	5,945,201	207,536	3.62%
510200	Salaries Regular	1,709,271	1,735,519	1,913,766	1,876,290	1,996,962	83,196	4.35%
511500	Specialist Pay	203,294	193,586	193,997	194,431	203,478	9,481	4.89%
511600	Holiday Pay	209,438	214,461	241,428	223,809	252,002	10,574	4.38%
511700	Overtime	520,297	529,144	478,737	765,156	598,600	119,863	25.04%
511727	IDOT STEP Overtime	-	6,064	28,000	3,845	28,000	-	0.00%
511800	Educational Incentives	44,000	56,000	58,750	57,250	54,950	(3,800)	-6.47%
511950	Insurance Refusal Reimb	6,450	3,650	3,000	3,750	3,000	-	0.00%
513000	Part-Time Salaries	100,008	84,119	109,512	102,251	117,239	7,727	7.06%
	Total Personal Services	7,754,085	8,205,502	8,764,855	8,911,479	9,199,432	434,577	4.96%
Employee Benefits								
520100	ICMA Retirement Contract	-	-	-	-	9,000	9,000	100.00%
520320	FICA	117,647	121,066	135,716	132,337	142,524	6,808	5.02%
520326	Medicare	108,251	114,671	126,752	123,384	132,889	6,137	4.84%
520331	IMRF	147,232	124,144	142,500	134,589	151,450	8,950	6.28%
520350	Employee Assistance Program	1,966	1,920	2,180	1,986	2,026	(154)	-7.06%
520376	Fringe Benefits	15,729	18,801	21,552	22,018	20,832	(720)	-3.34%
520401	Health Insurance	961,869	1,024,512	1,076,562	1,071,740	1,168,327	91,765	8.52%
520421	Health Insurance - Retirees	138,156	125,665	131,530	128,922	134,230	2,700	2.05%
520426	Life Insurance	4,028	2,905	4,786	3,811	4,783	(3)	-0.06%
520431	VEBA Contributions	130,300	138,606	172,564	162,616	166,442	(6,122)	-3.55%
520500	Wellness Program	566	365	2,000	7,500	10,000	8,000	400.00%
530009	Police Pension Contribution	1,943,889	1,841,399	2,045,958	2,005,573	2,072,351	26,393	1.29%
530010	Fire Pension Contribution	1,678,594	1,673,883	1,757,300	1,831,783	1,776,630	19,330	1.10%
	Total Employee Benefits	5,248,227	5,187,937	5,619,400	5,626,259	5,791,484	172,084	3.06%
Contractual Services								
530200	Communications	66,735	63,902	67,755	63,748	55,941	(11,814)	-17.44%
530300	Audit Services	20,851	21,463	24,948	22,086	25,682	734	2.94%
530350	Actuarial Services	4,300	5,400	5,500	3,000	5,610	110	2.00%
530370	Professional Services	11,987	17,239	36,102	31,102	15,183	(20,919)	-57.94%
530371	Recorder's Office Fees	-	88	2,000	1,000	1,000	(1,000)	-50.00%
530380	Consulting Services	196,344	179,295	190,471	172,876	119,750	(70,721)	-37.13%
530385	Administrative Adjudication	20,188	26,853	28,800	28,800	34,800	6,000	20.83%
530400	Secretarial Services	3,088	2,125	10,000	2,150	2,520	(7,480)	-74.80%
530410	IT Support	224,517	333,193	283,553	429,907	406,558	123,005	43.38%
530420	Legal Services	28,956	14,893	39,000	21,569	35,000	(4,000)	-10.26%
530425	Village Attorney	98,808	120,121	150,000	166,728	165,000	15,000	10.00%
530426	Village Prosecutor	18,163	17,958	18,000	18,000	18,000	-	0.00%
530429	Vehicle Sticker Program	18,766	21,877	23,082	23,300	24,763	1,681	7.28%
530430	Animal Control	2,580	3,000	3,860	3,500	3,860	-	0.00%
531100	Health/Inspection Services	20,429	14,638	15,000	16,000	20,000	5,000	33.33%
531250	Unemployment Claims	-	710	5,000	-	5,000	-	0.00%
531300	Inspection Services	84,889	94,141	76,500	43,247	76,500	-	0.00%
531305	Plan Review Services	50,170	82,351	82,000	72,750	87,000	5,000	6.10%
531310	Julie Notifications	982	645	670	670	750	80	11.94%
532100	Bank Fees	19,156	19,484	23,471	21,150	15,444	(8,027)	-34.20%
532200	Liability Insurance	290,400	380,011	477,828	459,279	504,267	26,439	5.53%
532250	IRMA Liability Deductible	282,684	85,027	10,000	60,000	10,000	-	0.00%
533010	Equipment Lease	-	19,939	52,427	52,427	52,427	-	0.00%
533100	Maintenance of Equipment	20,127	26,190	37,500	35,902	67,465	29,965	79.91%
533200	Maintenance of Vehicles	171,390	188,539	159,490	161,275	149,750	(9,740)	-6.11%
533300	Maint of Office Equipment	10,743	9,773	10,329	9,772	12,049	1,720	16.65%
533400	Maintenance Traffic/St Lights	94,285	79,996	74,500	54,058	81,500	7,000	9.40%
533550	Tree Maintenance	81,802	95,521	112,000	112,000	112,000	-	0.00%
533600	Maintenance of Buildings	86,953	106,402	129,970	131,751	124,500	(5,470)	-4.21%
533610	Maintenance of Sidewalks	52,239	56,172	205,000	206,114	90,000	(115,000)	-56.10%
533620	Maintenance of Streets	69,690	57,279	12,500	12,500	13,000	500	4.00%
534100	Training	63,160	68,508	94,625	75,988	88,250	(6,375)	-6.74%
534150	Tuition Reimbursement	-	-	10,000	37,579	35,745	25,745	257.45%
534200	Community Support Services	187,825	217,741	239,718	240,264	291,059	51,341	21.42%
534250	Travel & Meeting	18,458	27,912	58,985	45,422	54,185	(4,800)	-8.14%
534275	WSCDC Contribution	228,382	304,531	372,584	437,085	470,580	97,996	26.30%
534300	Dues & Subscriptions	56,607	92,320	76,513	89,171	76,093	(420)	-0.55%
534350	Printing	6,222	3,633	7,120	18,148	15,875	8,755	122.96%
534400	Medical & Screening	18,179	19,649	32,340	31,910	35,040	2,700	8.35%
534450	Testing	9,458	7,980	10,000	3,912	8,000	(2,000)	-20.00%

**Village of River Forest
General Fund
Fiscal Year 2026 Budget**

Expenditures by Account		2023	2024	2025	2025	2026	Increase	% Inc
		Actual	Actual	Budget	Projected	Budget	(Decrease)	(Dec)
535300	Advertising/Legal Notice	20,049	18,925	17,750	12,633	12,500	(5,250)	-29.58%
535350	Dumping Fees	8,317	8,340	13,000	8,306	13,000	-	0.00%
535400	Damage Claims	27,962	154,291	30,000	96,965	30,000	-	0.00%
535450	St Light Electricity	33,503	42,237	41,500	31,221	44,600	3,100	7.47%
535500	Collection & Disposal	1,162,148	1,208,358	1,243,079	1,251,084	1,288,617	45,538	3.66%
535510	Leaf Disposal	59,192	64,985	60,798	57,804	60,661	(137)	-0.23%
535600	Community and Emp Programs	28,622	70,610	59,730	56,597	65,930	6,200	10.38%
535700	GEMT Expenses	594,396	227,598	450,000	200,000	270,000	(180,000)	-40.00%
538000	Miscellaneous Expenses	-	7,655	-	-	-	-	0.00%
	Total Contractual Services	4,573,702	4,689,498	5,184,998	5,130,750	5,195,454	10,456	0.20%
Commodities								
540100	Office Supplies	30,981	34,744	36,325	32,458	38,485	2,160	5.95%
540150	Equipment	23,629	281,600	65,320	68,332	46,400	(18,920)	-28.97%
540200	Gas & Oil	121,975	113,854	111,440	102,667	100,713	(10,727)	-9.63%
540300	Uniforms Sworn Personnel	63,999	76,650	92,200	87,270	92,200	-	0.00%
540310	Uniforms Other Personnel	7,640	8,279	7,600	9,100	10,300	2,700	35.53%
540400	Prisoner Care	2,663	1,744	3,600	3,500	4,000	400	11.11%
540500	Vehicle Parts	5,637	11,939	8,000	8,000	8,000	-	0.00%
540600	Operating Supplies	77,130	109,554	104,400	99,395	114,730	10,330	9.89%
540601	Radios	6,277	2,971	6,650	6,650	5,350	(1,300)	-19.55%
540602	Firearms and Range Supplies	15,438	20,571	26,500	26,000	28,355	1,855	7.00%
540603	Evidence Supplies	5,702	6,963	7,600	7,500	7,825	225	2.96%
540605	DUI Expenditures	4,038	4,262	5,500	5,500	10,000	4,500	81.82%
540610	Drug Forfeiture Expenditures	-	844	800	800	1,200	400	50.00%
540620	Article 36 Exp	-	-	3,200	3,200	3,200	-	0.00%
540615	Cannabis Tax Act Expenditures	17,176	12,855	13,100	13,000	13,275	175	1.34%
540800	Trees	35,520	29,229	41,000	41,000	41,000	-	0.00%
541300	Postage	11,142	12,750	12,663	10,715	11,112	(1,551)	-12.25%
	Total Commodities	428,947	728,809	545,898	525,087	536,145	(9,753)	-1.79%
Capital Outlay								
551205	Streetscape Improvements	-	27,370	154,000	152,990	30,000	(124,000)	-80.52%
558700	Vehicles	-	-	-	-	39,500	39,500	100.00%
	Total Capital Outlay	-	27,370	154,000	152,990	69,500	(84,500)	-54.87%
Transfers								
575013	Transfer to Capital Equipment Re	1,116,210	783,438	795,408	795,408	415,933	(379,475)	-47.71%
575014	Transfer to Capital Improvmnts	-	270,000	-	-	-	-	0.00%
	Total Transfers	1,116,210	1,053,438	795,408	795,408	415,933	(379,475)	-47.71%
Total General Fund		19,121,171	19,892,554	21,064,559	21,141,973	21,207,948	143,389	0.68%

Administration Organizational Chart



Administration

BUDGET SNAPSHOT

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Personal Services	\$700,534	\$765,492	\$728,229	\$831,166
Employee Benefits	\$198,892	\$209,423	\$212,194	\$251,737
Contractual Services	\$1,067,435	\$1,049,085	\$1,242,336	\$1,186,530
Commodities	\$38,827	\$38,763	\$30,473	\$35,847
Total	\$2,005,688	\$2,062,763	\$2,213,232	\$2,305,280

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 Administration Records Retention application and a full review and organization of the tangible and digital records. The Community and Employee Programs budget for FY 2026 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

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
Administration	4.5	4	4
Finance	4.5	3.5	3.5
TOTAL ADMINISTRATION FTEs	9	7.5	7.5

LOOKING FORWARD: 2026 OBJECTIVES

Guiding Principle: Protecting Public Safety

1. Continue to assist the Police Department with implementation of smart city/public safety technology enhancements.
2. Continue to assist the Village's public safety departments with employee recruitment and retention to address public safety staffing challenges.
3. Continue to support public safety departments with communications efforts including Quarterly Community safety meetings and expanded CPR 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 150 of the International Union of Operating Engineers (IUOE). IUOE represents the water operators and maintenance workers in Public Works.
5. Examine staffing, staff retention, and consulting service arrangements relative to funding and the needs of the municipal organization and service expectations of the community.

Guiding Principle: Strengthening Property Values

1. Continue responsible investment to ensure sound infrastructure throughout the community while pursuing federal, state, and county funding for projects and programs.
2. 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: 2025 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.
Continue to assist the Police Department with implementation of smart city/public safety technology enhancements.	In FY 2025 the Police Department completed the optimization of its street camera program. Administration continues to monitor storage and software needs for the increased capacity.

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. The Village has considered relevant text amendments to the Zoning Ordinance in FY24 and FY25.
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 2025 the Village continued its weekly and monthly e-newsletters as well as its social media presence on Facebook and Instagram. Further, to assist residents without computer access, staff began producing and distributing a small quantity of hardcopy monthly newsletters. In FY 2025, communications saw a 69% open rate. Staff also assisted with in-person communication opportunities, including Neighborhood Dialogues and Casual Conversations.
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.
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.	The Age-Friendly committee completed and presented its report to the Village board early FY24.

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 2024		FY 2025		FY 2026
	GOAL	ACTUAL	GOAL	PROJECTED	TARGET
GFOA Certificate of Excellence in Financial Reporting	Obtain	Obtained	Obtain	Obtained	Obtain
GFOA Distinguished Budget Award	Obtain	Obtained	Obtain	Obtained	Obtain
Send Monthly E-mail Blast to Village Residents	12 E-Mails	12 E-Mails	12 E-Mails	12 E-Mails	12 E-Mails
Retain or Improve Number of Resident Email Addresses	Retain 95% of e-mail addresses	Obtained; 95% of email addressed retained	Retain 95% of e-mail addresses	Obtained; 95% of email addressed retained	Retain 95% of e-mail addresses
Increase Number of Followers of Facebook page	5% Increase	Obtained; 10% increase in followers	10% Increase	Obtained; 10% increase in followers	60% Increase
Increase the number of Employees participating in the Wellness event.			Increase to tier B for wellness initiative	Obtained higher tier C	Retain Tier C Wellness Initiative
FOIA Response Time - Commercial Requests responded to within state guidelines	100%	100%	100%	100%	99%
FOIA Response Time - Non-Commercial Requests responded to within state guidelines	100%	100%	100%	100%	99%

ACTIVITY MEASURES

Projected through the end of the fiscal year.

Measure	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Vehicle Stickers- Passenger	5,139	5,033	5,082	5,405	5,238
Vehicle Stickers- Seniors	910	895	934	958	959
Vehicle Stickers- Trucks	107	116	107	142	133
Vehicle Stickers- Motorcycles	88	82	71	103	104
Vehicle Stickers- Total	6,244	6,126	6,194	6,608	6,434
Vehicle Stickers- Late Notices Issued	-	-	1,196	2,109	1,637
Vehicle Stickers- Late Fees Assessed	222	497	554	891	766
Vehicle Stickers- Online Payments	3,167	3,026	2,934	3,513	3,579
Vehicle Sticker Sales	\$261,643	\$259,588	\$261,334	\$286,078	\$273,462
Accounts Payable Checks Printed/Electronic Payments Made	2,164	2,131	2,015	2,103	2,154
Real Estate Transfer Stamps Issued	241	318	235	175	180
Animal Tags Issued	68	160	113	174	119
Cash Receipts	22,889	23,048	21,708	20,919	20,107
Invoices Issued	135	142	165	129	176
Freedom of Information Requests	162	180	116	184	192
Snow Removal Program Participants	33	52	44	45	58
Auto Liability Claims	1	3	1	1	3
Auto Physical Damage	2	4	1	3	7
General Liability Claims	2	2	1	1	1
Village Property Damage Claims	6	11	6	4	19
Workers' Compensation Claims	3	3	3	1	3

**Village of River Forest
Administration
Budget Detail by Account
Fiscal Year 2026 Budget**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Increase (Decrease)	% Inc (Dec)
10	Administration							
01-10-00-51-0200	Salaries Regular	645,643	700,534	764,992	728,229	830,666	65,674	8.58%
01-10-00-51-1700	Overtime	-	-	500	-	500	-	0.00%
01-10-00-51-1950	Insurance Refusal Reimb	450	-	-	-	-	-	0.00%
01-10-00-51-3000	Part-Time Salaries	-	-	-	-	-	-	0.00%
	Personal Services	646,093	700,534	765,492	728,229	831,166	65,674	8.58%
01-10-00-52-0100	ICMA Retirement Contract	-	-	-	-	9,000	9,000	100.00%
01-10-00-52-0320	FICA	35,796	41,139	44,464	43,531	48,299	3,835	8.62%
01-10-00-52-0325	Medicare	9,240	10,024	11,100	11,114	12,052	952	8.58%
01-10-00-52-0330	IMRF	51,953	45,425	49,317	47,237	55,342	6,025	12.22%
01-10-00-52-0350	Employee Assistance Program	1,966	1,920	2,180	1,986	2,026	(154)	-7.06%
01-10-00-52-0375	Fringe Benefits	7,327	10,136	8,760	9,826	8,904	144	1.64%
01-10-00-52-0400	Health Insurance	72,294	75,482	75,611	75,610	88,562	12,951	17.13%
01-10-00-52-0420	Health Insurance - Retirees	305	(230)	-	-	-	-	0.00%
01-10-00-52-0425	Life Insurance	595	470	615	480	623	8	1.30%
01-10-00-52-0430	VEBA Contributions	11,783	14,161	15,376	14,910	16,929	1,553	10.10%
01-10-00-52-0500	Wellness Program	566	365	2,000	7,500	10,000	8,000	400.00%
	Benefits	191,825	198,892	209,423	212,194	251,737	42,314	20.21%
01-10-00-53-0200	Communications	53,356	45,411	41,302	39,408	34,331	(6,971)	-16.88%
01-10-00-53-0300	Audit Services	20,851	21,463	24,948	22,086	25,682	734	2.94%
01-10-00-53-0350	Actuarial Services	4,300	5,400	5,500	3,000	5,610	110	2.00%
01-10-00-53-0380	Consulting Services	129,156	88,200	112,500	127,406	104,750	(7,750)	-6.89%
01-10-00-53-0410	IT Support	158,085	253,559	172,037	320,603	263,502	91,465	53.17%
01-10-00-53-0429	Vehicle Sticker Program	18,766	21,877	23,082	23,300	24,763	1,681	7.28%
01-10-00-53-1100	Health/Inspection Services	20,429	14,638	15,000	16,000	20,000	5,000	33.33%
01-10-00-53-1250	Unemployment Claims	-	710	5,000	-	5,000	-	0.00%
01-10-00-53-2100	Bank Fees	19,156	19,484	23,471	21,150	15,444	(8,027)	-34.20%
01-10-00-53-2200	Liability Insurance	290,400	380,011	477,828	459,279	504,267	26,439	5.53%
01-10-00-53-2250	IRMA Liability Deductible	282,684	85,027	10,000	60,000	10,000	-	0.00%
01-10-00-53-3300	Maint of Office Equipment	10,743	9,758	9,829	9,772	11,549	1,720	17.50%
01-10-00-53-4100	Training	5,264	2,239	10,000	529	7,500	(2,500)	-25.00%
01-10-00-53-4150	Tuition Reimbursement	-	-	10,000	37,579	35,745	25,745	257.45%
01-10-00-53-4250	Travel & Meeting	8,167	2,428	13,075	5,357	9,425	(3,650)	-27.92%
01-10-00-53-4300	Dues & Subscriptions	35,800	32,557	27,813	24,250	27,382	(431)	-1.55%
01-10-00-53-4350	Printing	213	-	720	10,720	8,150	7,430	1031.94%
01-10-00-53-4400	Medical & Screening	646	366	1,500	-	1,500	-	0.00%
01-10-00-53-5300	Advertising/Legal Notice	5,957	6,042	5,750	5,300	6,000	250	4.35%
01-10-00-53-5600	Community and Emp Programs	28,622	70,610	59,730	56,597	65,930	6,200	10.38%
01-10-00-56-0000	Uncollectible Accounts	-	7,655	-	-	-	-	0.00%
	Contractual Services	1,092,595	1,067,435	1,049,085	1,242,336	1,186,530	137,445	13.10%
01-10-00-54-0100	Office Supplies	18,649	22,700	23,125	20,173	25,235	2,110	9.12%
01-10-00-54-0150	Office Equipment	1,150	3,099	3,000	-	2,000	(1,000)	-33.33%
01-10-00-54-0600	Operating Supplies	-	280	-	-	-	-	0.00%
01-10-00-54-1300	Postage	11,123	12,748	12,638	10,300	8,612	(4,026)	-31.86%
	Materials & Supplies	30,922	38,827	38,763	30,473	35,847	(2,916)	-7.52%
10	Administration	1,961,435	2,005,688	2,062,763	2,213,232	2,305,280	242,517	11.76%

BUDGET SNAPSHOT

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Contractual Services	\$314,107	\$380,084	\$443,963	\$478,080
Total	\$314,107	\$380,084	\$443,963	\$478,080

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 2025 WSCDC Budget increased by 4.7% from the previous budget amount. WSCDC FY begins January 1. Being that River Forest uses a Fiscal Year Budget, the RF Costs shown reflect the cost increase beginning in January Of 2025.

	FY 2022 BUDGET	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET
WSCDC Budget	\$3,934,077	\$4,196,767	\$4,289,979	\$4,500,700
RF Costs	\$224,144	\$275,285	\$372,584	\$437,085
RF Percent of WSCDC	16.85%	12.08%	14.07%	14.86%

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 2026 Budget**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Increase (Decrease)	% Inc (Dec)
14	E911							
01-14-00-53-0410	IT Support	9,120	9,576	7,500	6,878	7,500	-	0.00%
01-14-00-53-4275	WSCDC Contribution	228,382	304,531	372,584	437,085	470,580	97,996	26.30%
	Contractual Services	237,502	314,107	380,084	443,963	478,080	97,996	25.78%
14	E911	237,502	314,107	380,084	443,963	478,080	97,996	25.78%

Boards and Commissions

BUDGET SNAPSHOT

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Employee Benefits	\$1,033	\$2,208	\$1,042	\$384
Contractual Services	\$86,361	\$98,040	\$54,776	\$54,750
Commodities	\$104	\$225	\$724	\$2,750
Total	\$87,498	\$100,473	\$56,542	\$57,884

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 2026 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 2026 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	October 2025	Testing completed in FY 24; expires in 2 years
Firefighter/Paramedic	March 2027	Testing completed in FY 25; expires in 2 years
Police Sergeant	May 2025	Testing completed in FY 23; expires in 3 years
Fire Lieutenant	March 2028	Testing completed in FY 25; expires in 3 years

**VILLAGE OF RIVER FOREST, ILLINOIS
BOARDS AND COMMISSIONS OVERVIEW
FISCAL YEAR 2026 BUDGET**

The remainder of the FY 2026 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 2026 include:

Development Review Board

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

Diversity, Equity, and Inclusion Advisory Group

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

Economic Development Commission

The Economic Development Commission (EDC) will: (1) advise the Village Board on the economic and community impact of potential developments; (2) Identify and assess underutilized properties to develop strategies for their highest and best use; (3) Encourage and support development within the Village in conjunction with existing corridor plans, land uses and the Village's development goals; (4) Investigate and recommend incentives to facilitate economic growth; (5) Maintain relationships with existing businesses and make recommendations to retain, enhance and market; (6) Receive direction from the Board of Trustees and provide feedback and recommendations; and (7) Coordinate economic development outreach to surrounding units of local government.

Historic Preservation Commission

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

Local Ethics Commission

The Local Ethics Commission receives all complaints about violations of the River Forest Ethics Ordinance.

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.

**VILLAGE OF RIVER FOREST, ILLINOIS
BOARDS AND COMMISSIONS OVERVIEW
FISCAL YEAR 2026 BUDGET**

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 2026 Budget**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Increase (Decrease)	% Inc (Dec)
15	Boards and Commissions							
01-15-00-52-0320	FICA	191	132	620	134	157	(463)	-74.68%
01-15-00-52-0325	Medicare	45	31	145	32	37	(108)	-74.48%
01-15-00-52-0330	IMRF	271	150	723	156	190	(533)	-73.72%
01-15-00-52-0375	Fringe Benefits	720	720	720	720	-	(720)	-100.00%
	Benefits	1,227	1,033	2,208	1,042	384	(1,253)	-56.75%
01-15-00-53-0380	Consulting Services	63,257	45,965	32,500	-	10,000	(22,500)	-69.23%
01-15-00-53-0400	Secretarial Services	3,088	2,125	10,000	2,150	2,520	(7,480)	-74.80%
01-15-00-53-0420	Legal Services	10,737	7,371	14,000	5,647	10,000	(4,000)	-28.57%
01-15-00-53-4100	Training	-	425	500	500	500	-	0.00%
01-15-00-53-4250	Travel & Meeting	864	6,547	9,090	5,534	6,700	(2,390)	-26.29%
01-15-00-53-4300	Dues & Subscriptions	525	7,327	9,950	25,000	7,530	(2,420)	-24.32%
01-15-00-53-4400	Medical & Screening	2,160	530	2,000	4,700	4,000	2,000	100.00%
01-15-00-53-4450	Testing	9,458	7,980	10,000	3,912	8,000	(2,000)	-20.00%
01-15-00-53-5300	Advertising/Legal Notice	9,033	8,091	10,000	7,333	5,500	(4,500)	-45.00%
	Contractual Services	99,122	86,361	98,040	54,776	54,750	(43,290)	-44.16%
01-15-00-54-0100	Office Supplies	24	102	200	309	250	50	25.00%
01-15-00-54-1300	Postage	19	2	25	415	2,500	2,475	9900.00%
	Materials & Supplies	43	104	225	724	2,750	2,525	1122.22%
15	Boards and Commissions	100,392	87,498	100,473	56,542	57,884	(42,589)	-42.39%

Building

BUDGET SNAPSHOT

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Personal Services	\$312,295	\$322,705	\$323,074	\$321,400
Employee Benefits	\$103,699	\$105,667	\$108,804	\$109,364
Contractual Services	\$195,631	\$201,912	\$148,419	\$184,243
Commodities	\$1,047	\$1,250	\$0	\$1,250
Transfers	\$1,537	\$3,280	\$3,280	\$1,234
Total	\$614,209	\$634,814	\$583,577	\$617,491

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 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
Building	3.5	4	4

**VILLAGE OF RIVER FOREST, ILLINOIS
BUILDING OVERVIEW
FISCAL YEAR 2026 BUDGET**

LOOKING FORWARD: 2026 OBJECTIVES

Guiding Principle: Protecting Public Safety

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

Guiding Principle: Stabilizing Property Taxes

1. The Building Department will continue to utilize Land and License Management (LAMA) software to operate efficiently, enhance communication, and improve customer service in the areas of permitting, plan review, inspections, code enforcement, zoning entitlement, and licensing. The Building Department will also work to utilize the data collected through this software to analyze and identify trends.
2. The Building Department will continue working alongside the Development Review Board and the Zoning Board for all Planned Development and Special Use permit applications.
3. 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 2024 building codes.

**VILLAGE OF RIVER FOREST, ILLINOIS
BUILDING OVERVIEW
FISCAL YEAR 2026 BUDGET**

REVIEWING THE YEAR: 2025 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 FY2025.
Continue working alongside the Development Review Board and Zoning Board for all Planned Development and Special Use permit applications.	Staff have been coordinating with the River Forest Park District on an application for 7715 Greenfield Street. Staff anticipate working closely with the applicant to discuss the proposed changes at this site.
Evaluate projects that require building permits, inspections, and the related fees.	The Village commissioned a Permit Fee Study in FY 2023 to ensure that permit fees charged to an applicant are aligned with industry standards as well as Village-costs. This study concluded that the permit fees appear to be

**VILLAGE OF RIVER FOREST, ILLINOIS
BUILDING OVERVIEW
FISCAL YEAR 2026 BUDGET**

aligned with standards and associated changes were not recommended.

VILLAGE BOARD STRATEGIC GOAL: STRENGTHENING PROPERTY VALUES

GOALS	STATUS
Work alongside the Plan Commission, Zoning Board of Appeals, and the Development Review Board to implement initiatives identified in the Comprehensive Plan.	The Village Board of Trustees identified as its strategic goal a wholesale review and consideration of possible amendments to the Zoning Ordinance.
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 2024 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 2024		FY 2025		FY 2026
	GOAL	ACTUAL	GOAL	ACTUAL (1 ST – 3 RD QUARTERS)	TARGET
Plan Reviews of Large Projects Completed in 3 Weeks or Less	95%	83%	95%	81% (Average review time: 9 days)	95%
Re-Reviews of Large Projects Completed in 2 weeks or Less	95%	81%	95%	80% (Average review time 9 days)	95%
Plan Reviews of Small Projects Completed in 1 week or Less	95%	90%	95%	85%	95%
Village Inspections Completed within 24 Hours of Request	100%	99%	100%	99%	100%
Contractual Inspections Passed	80%	88%	80%	97%	80%

**VILLAGE OF RIVER FOREST, ILLINOIS
BUILDING OVERVIEW
FISCAL YEAR 2026 BUDGET**

ACTIVITY MEASURES

FY 2025 values are actual totals as of January 31, 2025.

Measure	FY 2023	FY 2024	FY 2025
Building Permits	368	343	243
Plumbing Permits	115	116	65
Electrical Permits	54	55	68
Miscellaneous Permits*	351	488	426
Permit Inspections	3,088	3,597	2,844
Code Enforcement Inspections	186	343	325
Code Enforcement Citations	37	12	18
Zoning Variation Applications**	8	7	4
Text Amendment Petitions**	2	2	1
Special Use Permit Applications**	0	0	1
Planned Development Permit Applications**	2	0	1

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

** Applications for which a public hearing was held.

**Village of River Forest
Building
Budget Detail by Account
Fiscal Year 2026 Budget**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Increase (Decrease)	% Inc (Dec)
20	Building and Development							
01-20-00-51-0200	Full-Time Salaries	290,032	310,840	321,005	321,874	319,700	(1,305)	-0.41%
01-20-00-51-1700	Overtime	-	-	500	-	500	-	0.00%
01-20-00-51-1950	Insurance Refusal Reimbursemn	1,350	1,350	1,200	1,200	1,200	-	0.00%
01-20-00-51-3000	Part-Time Salaries	1,274	105	-	-	-	-	0.00%
	Personal Services	292,656	312,295	322,705	323,074	321,400	(1,305)	-0.40%
01-20-00-52-0320	FICA	17,175	18,738	19,933	19,956	19,852	(81)	-0.41%
01-20-00-52-0325	Medicare	4,128	4,382	4,662	4,667	4,643	(19)	-0.41%
01-20-00-52-0330	IMRF	23,140	21,394	22,451	22,777	22,918	467	2.08%
01-20-00-52-0375	Fringe Benefits	853	1,003	1,968	2,088	1,824	(144)	-7.32%
01-20-00-52-0400	Health Insurance	45,413	49,964	48,533	51,750	52,332	3,799	7.83%
01-20-00-52-0425	Life Insurance	100	78	144	93	137	(7)	-4.86%
01-20-00-52-0430	VEBA Contributions	7,352	8,140	7,976	7,473	7,658	(318)	-3.99%
	Benefits	98,161	103,699	105,667	108,804	109,364	3,697	3.50%
01-20-00-53-0370	Professional Services	11,987	17,239	36,102	31,102	15,183	(20,919)	-57.94%
01-20-00-53-0371	Recorder's Office Fees	-	88	2,000	1,000	1,000	(1,000)	-50.00%
01-20-00-53-1300	Inspection Services	84,889	94,141	76,500	43,247	76,500	-	0.00%
01-20-00-53-1305	Plan Review Services	50,170	82,351	82,000	72,750	87,000	5,000	6.10%
01-20-00-53-3200	Vehicle Maintenance	65	16	500	-	500	-	0.00%
01-20-00-53-4100	Training	2,440	1,796	4,750	260	4,000	(750)	-15.79%
01-20-00-53-4300	Dues & Subscriptions	290	-	60	60	60	-	0.00%
	Contractual Services	149,841	195,631	201,912	148,419	184,243	(17,669)	-8.75%
01-20-00-54-0100	Office Supplies	-	688	500	-	500	-	0.00%
01-20-00-54-0150	Office Equipment	-	-	150	-	150	-	0.00%
01-20-00-54-0200	Gas & Oil	-	-	100	-	100	-	0.00%
01-20-00-54-0600	Operating Supplies	106	359	500	-	500	-	0.00%
	Materials & Supplies	106	1,047	1,250	-	1,250	-	0.00%
01-20-00-57-5013	Transfer to CERF	2,652	1,537	3,280	3,280	1,234	(2,046)	-62.38%
	Other Financing Uses	2,652	1,537	3,280	3,280	1,234	(2,046)	-62.38%
20	Building and Development	543,416	614,209	634,814	583,577	617,491	(17,323)	-2.73%

BUDGET SNAPSHOT

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Contractual Services	\$145,601	\$193,000	\$200,650	\$208,000
Total	\$145,601	\$193,000	\$200,650	\$208,000

DEPARTMENT DESCRIPTION

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

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

BUDGET ANALYSIS

The FY 2026 legal budget includes fees associated with collective bargaining with the International Union of Operating Engineers, Local 150, which represents Public Works employees, as well as anticipated fees for negotiations FOP (police) labor unions.

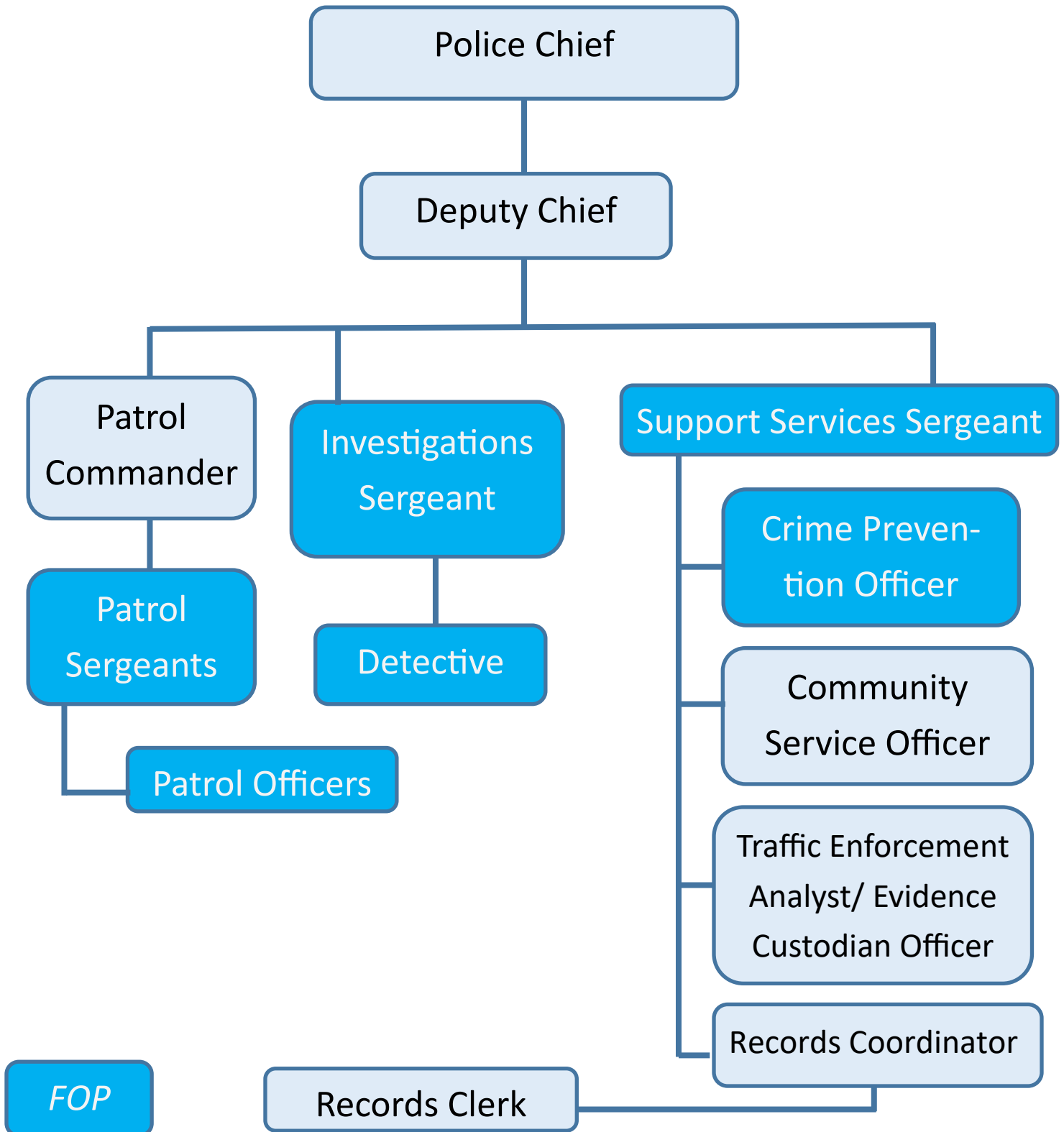
PERSONNEL SUMMARY

There are no personnel assigned to this division.

**Village of River Forest
Legal Services
Budget Detail by Account
Fiscal Year 2026 Budget**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Increase (Decrease)	% Inc (Dec)
30	Legal Services							
01-30-00-53-0420	Labor and Employment Legal Sv	18,219	7,522	25,000	15,922	25,000	-	0.00%
01-30-00-53-0425	Village Attorney	98,808	120,121	150,000	166,728	165,000	15,000	10.00%
01-30-00-53-0426	Village Prosecutor	18,163	17,958	18,000	18,000	18,000	-	0.00%
	Contractual Services	135,190	145,601	193,000	200,650	208,000	15,000	7.77%
30	Legal Services	135,190	145,601	193,000	200,650	208,000	15,000	7.77%

Police Department Organizational Chart



BUDGET SNAPSHOT

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Personal Services	\$3,687,964	\$4,045,406	\$3,972,347	\$4,238,835
Employee Benefits	\$ 2,490,780	\$2,764,734	\$2,699,765	\$2,798,520
Contractual Services	\$477,373	\$575,225	\$622,712	\$636,868
Commodities	\$402,062	\$257,781	\$255,985	\$239,480
Transfers	\$300,445	\$364,843	\$364,843	\$183,803
Total	\$7,358,624	\$8,007,989	\$7,915,652	\$8,097,506

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 coordinator, community service officer, and 2 part-time personnel. This division provides support to both patrol and investigations by developing the department's objectives, promoting community policing strategies, operating budget oversight, and making program recommendations, which are aligned with the Village's and department's goals. This division is also tasked with fiscal monitoring, oversight of personnel and benefits, records management and maintenance of the department's technical equipment, and automated traffic enforcement administration.

**VILLAGE OF RIVER FOREST, ILLINOIS
POLICE OVERVIEW
FISCAL YEAR 2026 BUDGET**

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 FY25 and FY26 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 FY25 and FY26. Contractual Services include IT support, maintenance of vehicles, training, and community support services. There is an increase expected between FY25 and FY26 mainly due to a slight increase in obligations to the crossing guard vendor and a significant increase in the cost of Thrive services, the community's mental health service provider. Materials and Supplies include gas and oil costs and equipment purchases. Overall, an increase is expected in FY26. Costs will be offset through seized forfeitures and fees.

PERSONNEL SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
Sworn Officers	28	28	28
Non-Sworn	3	3	3
TOTAL POLICE FTEs	31	31	31

LOOKING FORWARD: 2026 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 and keyholder information for residents. This will improve access and communication with the Department.
3. Further Community/Problem Policing Oriented Strategies - Host quarterly Community Safety Meetings, as part of a strong public outreach strategy, and utilizing electronic communications to broaden our outreach. Utilize existing Village communication tools (website, e-news, Facebook, crime alerts) as part of a well-rounded communications strategy. Attend block parties, as well as expanding the Police Department's presence at community events and functions taking place at schools, parks, and the Community Center. Look for new opportunities to engage the public on ongoing police-related matters, including social, procedural, and restorative, in the community and identify crime or related traffic priorities.
4. Expand and enhance use of smart city technology to apprehend offenders and prevent criminal acts within the Village. 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-

**VILLAGE OF RIVER FOREST, ILLINOIS
POLICE OVERVIEW
FISCAL YEAR 2026 BUDGET**

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.

**VILLAGE OF RIVER FOREST, ILLINOIS
POLICE OVERVIEW
FISCAL YEAR 2026 BUDGET**

REVIEWING THE YEAR: 2025 ACCOMPLISHMENTS

VILLAGE BOARD STRATEGIC GOAL: PROTECTING PUBLIC SAFETY

GOALS	STATUS
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.	Officers attended over fifty (50) block parties. Officers participated in the 4 th Annual River Forest Community Bicycle Exchange. More than eighty (80) bicycles were registered with the Department at the event. The Junior Citizen Police Academy was held with bicycle safety as one of the items on the curriculum. The Department continued supporting the LemonAid event. Officers attended the 2024 International Police Mountain Bike Association Training in Arkansas. Officers participated in the Memorial Day Parade and the 5 th Annual Tour de Proviso Bicycle Ride. Officers also participated in the Wounded Warrior Project Soldier Ride. Online Bicycle Registration has been successful in allowing residents to register their bicycles electronically.
Expand the existing platform used for overnight parking to include access for residents to additional modules that will improve access and communication with the Department.	The Department continued to assign directed patrol assignments and traffic enforcement missions using the platform. The Department expanded the platform to offer online vacation watch requests for residents as well as enhanced officer access to assist at-risk residents. There were two hundred and twenty-seven (227) requests from residents with seven thousand six hundred and forty-one (7,641) checks completed by personnel. Residents can also register their keyholder information to provide emergency contact information and security camera information to aid in investigations.
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 Live, YouTube, and Zoom. The Department hosted quarterly Community Safety Meetings which were live-streamed, and recordings of the meetings were made available to the public via the Village website. Officers attended over fifty (50) block parties and special events, including LemonAid, Tour de Proviso Bicycle Ride, and the 4 th Annual River Forest Bicycle Exchange. The Department sent out monthly safety tips and community alerts via the Village website and contributed information for the Village E-News Messages. The Department increased the availability of incident reports 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, body cameras, and other emerging technologies have already been proven to be a force-	The use of street cameras proved to be invaluable in several cases throughout the year. The systems assisted in developing suspects and identifying vehicles. The systems were also used during in-progress incidents to assist in locating offenders. continued with the addition of cameras in the north side of the Village, primarily in

**VILLAGE OF RIVER FOREST, ILLINOIS
POLICE OVERVIEW
FISCAL YEAR 2026 BUDGET**

multiplier and has enhanced situational/command awareness.	<p>the areas of Thatcher Avenue, Harlem Avenue, North Avenue and Division Street. The final phase of the Street Camera Strategic Plan is in progress and will be completed during FY 2025. The License Plate Reader system has been expanded in FY 2025.</p> <p>The Body Worn Camera systems were purchased in FY 2024 and were fully implemented in FY 2025. State law mandated that the systems were in use by January 1, 2025. The systems increase officer safety, increase the confidence of the community in their police, and increase operational efficiencies by reducing time spent on writing reports.</p>
Conduct enhanced traffic enforcement strategies to address resident, school official, and officer driven safety concerns. This will include tactics which are data driven and accomplished with the use of message boards, speed-radar trailers, decoy squad cars, and high visibility patrols. Both educational and enforcement methods will be utilized.	Officers continued with traditional enforcement and education methods. The addition of pole-mounted radar units and use of traffic crash analysis were used for data driven response by officers. Officers also conducted traffic enforcement missions based on requests from citizens. Officers completed traffic enforcement related duties in 2024, with a total of 3,850 stops resulting in 393 Traffic Arrests, 3,104 moving violations, 1,098 compliance violations, and 704 warnings. This includes Traffic Enforcement Missions that were assigned based on citizen concerns and traffic crash data. There were a total of 142 Traffic Missions with 1,676 traffic stops which resulted in 1,747 citations and 647 warnings.

VILLAGE BOARD STRATEGIC GOAL: STABILIZING PROPERTY TAXES

GOAL	STATUS
Identify additional sources of funding for Department programs and equipment such as public and private grant opportunities. Examine utilizing a grant research, writing, and consulting service would be a professional strategy to help apply for and increase the likelihood of being a grant recipient.	The Department continued to receive grant funding through the US Department of Justice and Illinois Department of Transportation. The Department was granted \$60,000 from the Small, Rural, Tribal Body Worn Camera Grant through the Bureau of Justice Assistance. The Department was also awarded \$45,000 in a grant from the Illinois Attorney General's Office to aid in combating Retail Theft crimes. The Department received \$19,450 in grants from IRMA for Training, Policy, Safety and Equipment, and Body Cameras programs.
Further develop the new scheduling system to enhance tracking of overtime, compensatory time, and staffing to reduce costs.	A multi-phase approach was implemented. All scheduling and overtime were entered and tracked using the scheduling system during calendar year 2024. Further advances have resulted in eliminating redundancies during the calendar year 2024 into 2025.
Improve Police Officer Candidate training and evaluation process to ensure quality candidates are attracted and retained.	Command Staff worked with the labor union to retain a new schedule for the 2024-25 Calendar Year, to improve quality of life for Department members. Members

**VILLAGE OF RIVER FOREST, ILLINOIS
POLICE OVERVIEW
FISCAL YEAR 2026 BUDGET**

appreciated the schedule, and it was implemented again for 2025 Calendar Year. Additional peer support programs and officer wellness programs have been added for use by Department Members. A Wellness Committee was established to assist in the commitment of the Department to the well-being of its members.

VILLAGE BOARD STRATEGIC GOAL: STRENGTHENING PROPERTY VALUES










GOAL	STATUS
Use crime analysis to identify the central locations of crime “hot spots” and identify strategies to address those patterns to ensure that River Forest neighborhoods remain desirable places to live and work.	Crime analysis mapping was used to assist officers in identifying areas of focus and concern. Pattern and trend analysis were also used throughout the year. Automated License Plate Readers were replaced. This technology allowed officers to receive real-time information on vehicles involved in criminal activity.
Monitor and observe the effects of non-violent offenses, such as criminal damage and vandalism, and quality of life issues, such as homelessness, mental health, and drug abuse, to determine if additional resources or public/private partnerships are needed to strengthen community relations.	The Department continued partnerships with Oak Park Township services, Age-Friendly River Forest, and Housing Forward, among others. Officers completed training in Crisis Intervention, De-escalation Techniques, and Human Rights. Department members participated in Dementia Live training to better understand the effects experienced by people with dementia.
Implement community partnership programs such as Vacation Watch and shared residential security camera programs that can reinforce community pride and commitment to homeowner engagement in common public safety goals.	The Vacation Watch program was offered to residents through traditional means. The existing platform that offers online vacation watch requests was further developed and implemented in FY2025. The Department also implemented a keyholder application through the online platform. The information is provided for use in case of an emergency and includes security camera location information.

PERFORMANCE MEASURES

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

MEASURES	FY 2024		FY 2025		FY 2026
	GOAL	ACTUAL (1 ST – 4 TH QTRS)	GOAL	ACTUAL (1 ST – 3 RD QTRS)	GOAL
4:00 Minute Average Police Response Time for High Priority Calls for Service	4 minutes	3.77 minutes	4 minutes	4.43 minutes	4 minutes

**VILLAGE OF RIVER FOREST, ILLINOIS
POLICE OVERVIEW
FISCAL YEAR 2026 BUDGET**

Staff Injuries on Duty Resulting in Lost Workdays	 50%	0 Injuries 0 days	 50%	3 Injuries 3 days	0 days lost
Reduction in Number of Claims Filed for Property or Vehicle Damage Caused by the Police Department	0 Claims 	3 Claims	0 Claims 	9 Claims	0 Claims
Improve Communication with Bargaining Unit and Reduce Number of Grievances	 25%	1 Grievance	 25%	0 Grievances	0 Grievances
Reduce Overtime and Improve Morale by Reducing Sick Leave Usage. Comparison of FY 2024 and FY 2025	 10 %	201 total days including 45.5 FMLA days	 10 %	255 total days including 30 FMLA days	 10 %

**VILLAGE OF RIVER FOREST, ILLINOIS
POLICE OVERVIEW
FISCAL YEAR 2026 BUDGET**

ACTIVITY MEASURES

Activity is measured by calendar year.

Measure	2021	2022	2023	2024
Calls for Service/Events	10,342	11,813	13,745	12,398
Part 1 Offenses*	247	277	281	491
Part 2 Offenses**	190	299	251	593
Traffic Citations	3,163	4,125	4,777	3,810
Parking and Compliance Citations	4,080	4,368	6,312	5,062
Traffic Accidents	429	423	378	422
Part 1 Arrests- Adult*	78	91	125	201
Part 1 Arrests- Juvenile*	3	2	12	21
Part 2 Arrests- Adult**	185	294	250	574
Part 2 Arrests- Juvenile**	5	5	1	19
Special Event Permits	13	8	20	21
Film Permits	8	15	17	33

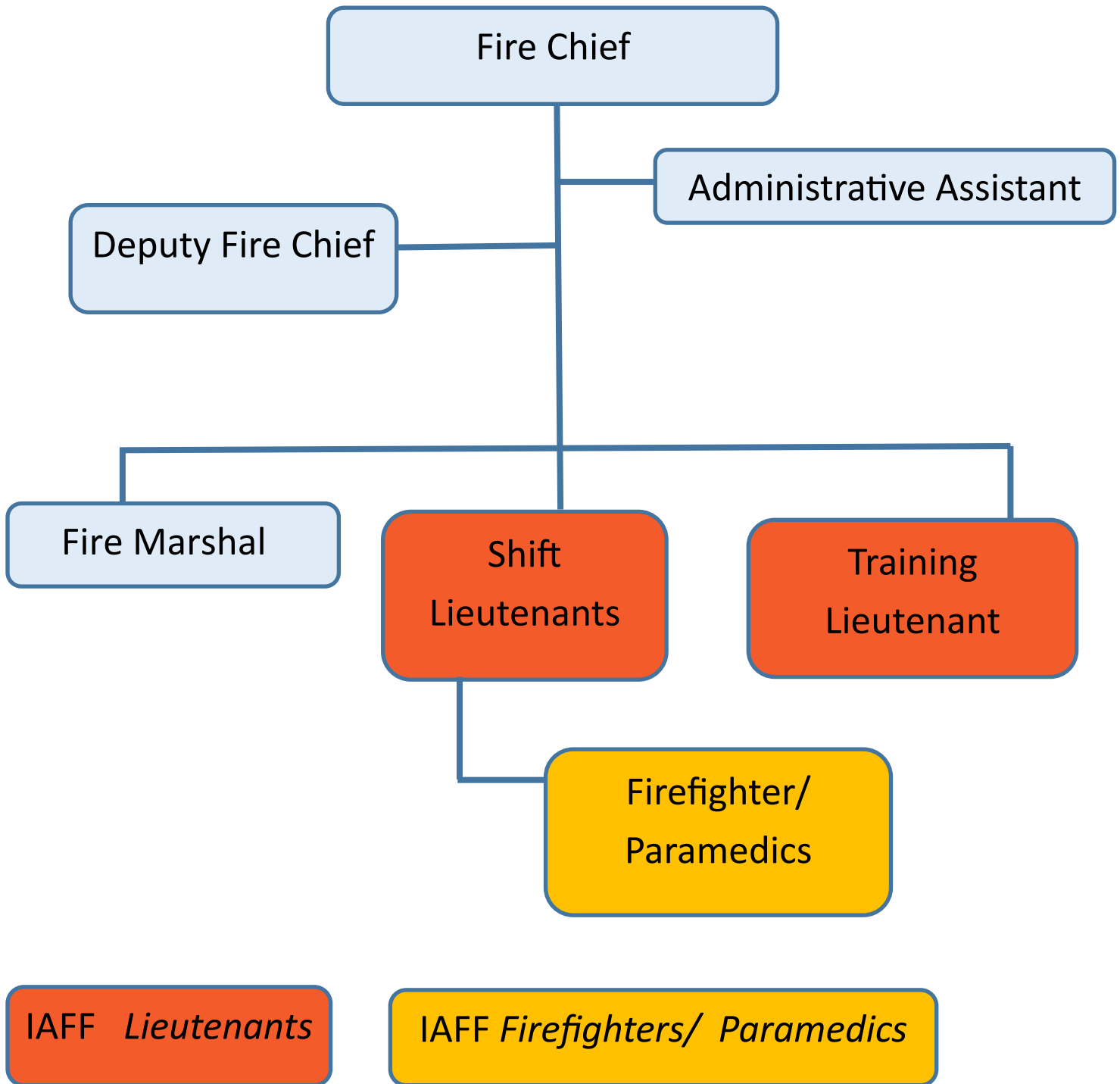
*Part 1 offenses include Homicide, Criminal Sexual Assault, Robbery, Aggravated Battery, Burglary, Theft over \$500.00, Arson and Motor Vehicle Theft. Retail Thefts and other crimes were previously reported as Part II offenses.

**Part 2 offenses include Simple Battery, Assault, Criminal Trespass, Disorderly Conduct, and all Traffic Arrests. Traffic Arrests were not reported in this category in previous years.

**Village of River Forest
Police Department
Budget Detail by Account
Fiscal Year 2026 Budget**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Increase (Decrease)	% Inc (Dec)
40	Police Department							
01-40-00-51-0100	Salaries Sworn	2,881,609	3,086,410	3,315,941	3,209,322	3,401,444	85,503	2.58%
01-40-00-51-0200	Salaries Regular	138,146	138,245	127,493	130,393	134,415	6,922	5.43%
01-40-00-51-1500	Specialist Pay	33,522	33,686	39,060	40,094	37,260	(1,800)	-4.61%
01-40-00-51-1600	Holiday Pay	118,683	122,028	145,384	127,765	151,008	5,624	3.87%
01-40-00-51-1700	Overtime	240,201	227,726	287,737	375,405	387,600	99,863	34.71%
01-40-00-51-1727	IDOT STEP Overtime	-	6,064	28,000	3,845	28,000	-	0.00%
01-40-00-51-1800	Educational Incentives	27,000	39,000	41,250	39,750	36,500	(4,750)	-11.52%
01-40-00-51-1950	Insurance Refusal Reim	3,150	2,050	1,800	2,550	1,800	-	0.00%
01-40-00-51-3000	Part-Time Salaries	49,198	32,755	58,741	43,223	60,808	2,067	3.52%
	Personal Services	3,491,509	3,687,964	4,045,406	3,972,347	4,238,835	193,429	4.78%
01-40-00-52-0320	FICA	11,518	10,285	11,547	10,686	12,104	557	4.82%
01-40-00-52-0325	Medicare	48,499	51,240	58,226	54,053	61,031	2,805	4.82%
01-40-00-52-0330	IMRF	15,405	11,354	11,866	12,891	13,059	1,193	10.05%
01-40-00-52-0375	Fringe Benefits	1,920	2,610	2,640	2,640	2,640	-	0.00%
01-40-00-52-0400	Health Insurance	422,963	422,699	463,135	433,900	464,357	1,222	0.26%
01-40-00-52-0420	Health Insurance - Retirees	95,855	90,955	94,800	98,194	100,990	6,190	6.53%
01-40-00-52-0425	Life Insurance	1,914	1,294	2,206	2,182	2,206	-	0.00%
01-40-00-52-0430	VEBA Contributions	58,416	58,944	74,356	79,646	69,782	(4,574)	-6.15%
01-40-00-53-0009	Contribution to Police Pension	1,943,889	1,841,399	2,045,958	2,005,573	2,072,351	26,393	1.29%
	Benefits	2,600,379	2,490,780	2,764,734	2,699,765	2,798,520	33,786	1.22%
01-40-00-53-0200	Communications	4,989	4,185	5,500	9,882	9,882	4,382	79.67%
01-40-00-53-0380	Consulting Services	-	-	40,471	40,470	-	(40,471)	100.00%
01-40-00-53-0385	Administrative Adjudication	20,188	26,853	28,800	28,800	34,800	6,000	20.83%
01-40-00-53-0410	IT Support	21,434	31,313	51,464	51,464	69,190	17,726	34.44%
01-40-00-53-0430	Animal Control	2,580	3,000	3,860	3,500	3,860	-	0.00%
01-40-00-53-3010	Equipment Lease	-	-	32,487	32,487	32,487	-	100.00%
01-40-00-53-3100	Maint of Equipment	9,902	14,320	25,100	23,000	42,405	17,305	68.94%
01-40-00-53-3200	Maintenance of Vehicles	73,186	82,108	65,000	64,619	65,000	-	0.00%
01-40-00-53-3600	Maintenance of Buildings	1,632	1,710	1,000	967	1,000	-	0.00%
01-40-00-53-4100	Training	37,833	34,383	48,575	48,000	50,550	1,975	4.07%
01-40-00-53-4200	Community Support Services	174,520	195,430	223,968	223,000	275,309	51,341	22.92%
01-40-00-53-4250	Travel & Meeting	568	3,662	11,460	11,460	13,100	1,640	14.31%
01-40-00-53-4300	Dues & Subscriptions	8,978	10,073	13,600	11,945	14,020	420	3.09%
01-40-00-53-4350	Printing	6,009	3,633	6,400	7,428	7,725	1,325	20.70%
01-40-00-53-4400	Medical & Screening	3,516	1,694	12,540	10,190	12,540	-	0.00%
01-40-00-53-5300	Advertising/Legal Notice	298	-	-	-	-	-	0.00%
01-40-00-53-5400	Damage Claims	4,570	65,009	5,000	55,500	5,000	-	0.00%
	Contractual Services	370,203	477,373	575,225	622,712	636,868	61,643	10.72%
01-40-00-54-0100	Office Supplies	9,969	7,410	9,500	9,000	9,500	-	0.00%
01-40-00-54-0150	Equipment	-	220,701	45,270	50,052	29,450	(15,820)	-34.95%
01-40-00-54-0200	Gas & Oil	71,449	68,963	65,431	60,403	59,195	(6,236)	-9.53%
01-40-00-54-0300	Uniforms Sworn Personnel	39,252	44,772	57,750	56,000	57,750	-	0.00%
01-40-00-54-0310	Uniforms Other Personnel	1,142	1,907	1,500	3,000	3,000	1,500	100.00%
01-40-00-54-0400	Prisoner Care	2,663	1,744	3,600	3,500	4,000	400	11.11%
01-40-00-54-0600	Operating Supplies	7,678	8,099	11,380	11,380	7,380	(4,000)	-35.15%
01-40-00-54-0601	Radios	6,277	2,971	6,650	6,650	5,350	(1,300)	-19.55%
01-40-00-54-0602	Firearms and Range Supplies	15,438	20,571	26,500	26,000	28,355	1,855	7.00%
01-40-00-54-0603	Evidence Supplies	5,702	6,963	7,600	7,500	7,825	225	2.96%
01-40-00-54-0605	DUI Expenditures	4,038	4,262	5,500	5,500	10,000	4,500	81.82%
01-40-00-54-0610	Drug Forfeiture Expenditures	-	844	800	800	1,200	400	50.00%
01-40-00-54-0615	Article 36 Exp	-	-	3,200	3,200	3,200	-	0.00%
01-40-00-54-0620	Cannabis Tax Act Expenditures	17,176	12,855	13,100	13,000	13,275	175	1.34%
	Materials & Supplies	180,784	402,062	257,781	255,985	239,480	(18,301)	-7.10%
01-40-00-57-5013	Transfer to CERF	359,566	300,445	364,843	364,843	183,803	(181,040)	-49.62%
	Other Financing Uses	359,566	300,445	364,843	364,843	183,803	(181,040)	-49.62%
40	Police Department	7,002,441	7,358,624	8,007,989	7,915,652	8,097,506	89,517	1.12%

Fire Department Organizational Chart



BUDGET SNAPSHOT

CATEGORY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Personal Services	\$2,962,795	\$2,961,197	\$3,230,332	\$3,126,791
Employee Benefits	\$2,157,567	\$2,287,781	\$2,358,724	\$2,369,885
Contractual Services	\$493,795	\$693,457	\$425,636	\$513,637
Commodities	\$169,534	\$131,059	\$118,296	\$114,939
Capital Outlay	\$0	\$0	\$0	\$39,500
Transfers	\$280,462	\$259,706	\$259,706	\$139,687
Total	\$6,064,153	\$6,333,200	\$6,392,694	\$6,304,439

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 2026 Budget reflects a 0.45% decrease of \$28,761 from the FY 2025 Budget mainly due to a decrease of \$16,120 in Commodities and an decrease of \$180,000 for the GEMT expenses.

The FY 2026 overtime budget increased \$20,000 as compared to the FY 2025 budget. The Fire Department is currently fully staffed.

PERSONNEL SUMMARY

	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
Sworn Firefighter/Paramedics & Officers	21	21	21
Civilian Fire Marshal and Administrative Assistant	.5	1.5	1.5
TOTAL FIRE FTEs	21.5	22.5	22.5

**VILLAGE OF RIVER FOREST, ILLINOIS
FIRE OVERVIEW
FISCAL YEAR 2026 BUDGET**

LOOKING FORWARD: 2026 OBJECTIVES

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

Guiding Principle: Protecting Public Safety

1. Develop stronger 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.

**VILLAGE OF RIVER FOREST, ILLINOIS
FIRE OVERVIEW
FISCAL YEAR 2026 BUDGET**

LOOKING FORWARD: 2026 OBJECTIVES

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 reposting to River Forest.
5. Utilize the departments 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.

**VILLAGE OF RIVER FOREST, ILLINOIS
FIRE OVERVIEW
FISCAL YEAR 2026 BUDGET**

REVIEWING THE YEAR: 2025 ACCOMPLISHMENTS

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.

VILLAGE OF RIVER FOREST, ILLINOIS
FIRE OVERVIEW
FISCAL YEAR 2026 BUDGET

PERFORMANCE MEASURES

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

MEASURES	CALENDAR YEAR 2023		CALENDAR YEAR 2024		2025
	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	1:29	1:15	1:67	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	3:28	4:00	3:22	4:00
Customer complaints and/or public safety professional complaint of less than one percent of total call volume	<1%	0	<1%	0	<1%
Medical complaints filed by medical director and/or hospital personnel of less than one percent of total call volume	<1%	0	<1%	0	<1%
All commercial, multi-family, educational properties inspected once per year. High hazard properties inspected twice per year.	383	599	383	658	500
Complete 5,092 hours of training for all 19 shift personnel.	4,824	5,856	4,824	5,740.35	5,092
Inspect and flush 445 fire hydrants within the village annually. Inspect, flush and flow test pressure annually.	445 (once per year)	445	445 (once per year)	445	445 (once per year)

VILLAGE OF RIVER FOREST, ILLINOIS
FIRE OVERVIEW
FISCAL YEAR 2026 BUDGET

ACTIVITY MEASURES

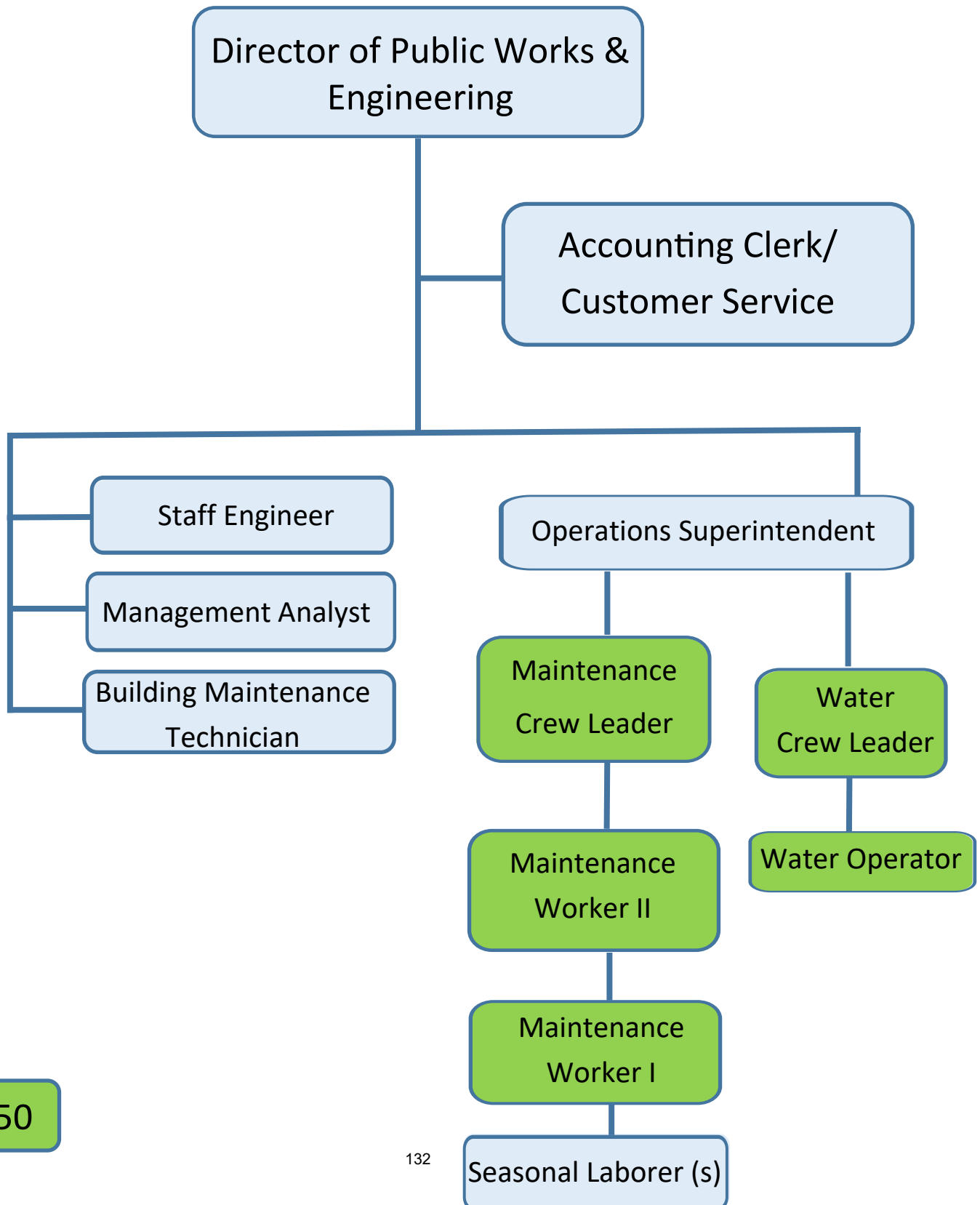
Activity evaluated on a continual basis to ensure delivery of efficient and effective services (measured by calendar year).

MEASURES	2020	2021	2022	2023	2024
Emergency Fire Responses	954	941	1,118	1,231	1,253
Building Fires	23	31	29	37	25
Cooking related Fires	41	25	24	14	9
Other Fires	33	14	9	22	17
Severe Weather	3	1	0	2	0
Hazardous Conditions (no fire)	73	72	75	78	77
Service Calls	166	185	171	206	348
Good Intent Call	306	337	510	536	437
False Alarms	309	276	300	334	340
Emergency Medical Responses	1,131	1,311	1,597	1,633	1,662
Total Calls for Service	2,085	2,252	2,715	2,864	2,915
Patient Contacts	1,196	1,296	1,411	1,458	1,460
ALS	570	579	580	624	641
BLS	626	664	729	614	601
Refused Transport	338	306	304	220	218
Simultaneous Calls	352	251	372	353	459
Percent of Simultaneous Calls	16.88%	11.14%	13.70%	12.32%	15.7%
Average Emergency Response Time (in minutes)	4:05	5:07	5:08	4:95	4.80
Dollar Value of Property	\$5,552,200	\$3,512,731	\$1,319,966	\$941,000	\$550,000
Saved	\$5,539,050	\$3,286,181	\$1,109,966	\$898,200	\$375,000
Percent Saved	99.76%	93.5%	84.09%	95.45%	68.18%
Loss	\$13,150	\$226,550	\$200,000	\$42,800	\$175,000
Public Education Programs/Contacts	93/1,211	45/2,495	70/3,039	56/2,484	67/3,691

**Village of River Forest
Fire Department
Budget Detail by Account
Fiscal Year 2026 Budget**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Increase (Decrease)	% Inc (Dec)
50	Fire Department							
01-50-00-51-0100	Salaries Sworn	2,079,718	2,296,549	2,421,724	2,475,375	2,543,757	122,033	5.04%
01-50-00-51-0200	Salaries Regular	89,870	92,566	97,221	97,211	102,141	4,920	5.06%
01-50-00-51-1500	Specialist Pay	165,772	152,200	148,737	148,737	157,018	8,281	5.57%
01-50-00-51-1600	Holiday Pay	90,755	92,433	96,044	96,044	100,994	4,950	5.15%
01-50-00-51-1700	Overtime	242,322	272,523	140,000	355,000	160,000	20,000	14.29%
01-50-00-51-1800	Educational Incentives	17,000	17,000	17,500	17,500	18,450	950	5.43%
01-50-00-51-3000	Part-Time Salaries	35,887	39,524	39,971	40,465	44,431	4,460	11.16%
	Personal Services	2,721,324	2,962,795	2,961,197	3,230,332	3,126,791	165,594	5.59%
01-50-00-51-1950	Insurance Refusal Reimb	1,500	250	-	-	-	-	0.00%
01-50-00-52-0320	FICA	16,602	17,760	19,048	18,783	20,095	1,047	5.50%
01-50-00-52-0325	Medicare	37,720	41,273	42,948	44,339	45,309	2,361	5.50%
01-50-00-52-0330	IMRF	9,871	8,972	9,919	9,661	11,051	1,132	11.41%
01-50-00-52-0375	Fringe Benefits	1,440	2,160	2,880	2,160	2,880	-	0.00%
01-50-00-52-0400	Health Insurance	295,232	339,150	363,823	373,000	421,390	57,567	15.82%
01-50-00-52-0420	Health Insurance - Retirees	28,842	22,637	23,980	23,528	25,550	1,570	6.55%
01-50-00-52-0425	Life Insurance	1,240	948	1,529	903	1,529	-	0.00%
01-50-00-52-0430	VEBA Contributions	46,457	50,534	66,354	54,567	65,451	(903)	-1.36%
01-50-00-53-0010	Contribution to Fire Pension	1,678,594	1,673,883	1,757,300	1,831,783	1,776,630	19,330	1.10%
	Benefits	2,117,498	2,157,567	2,287,781	2,358,724	2,369,885	82,104	3.59%
01-50-00-53-0200	Communications	4,722	10,930	15,440	9,067	3,645	(11,795)	-76.39%
01-50-00-53-0410	IT Support	9,044	14,435	28,507	24,679	41,197	12,690	44.52%
01-50-00-53-3010	Equipment Lease	-	19,939	19,940	19,940	19,940	-	0.00%
01-50-00-53-3100	Maintenance of Equipment	7,227	9,260	8,900	9,402	21,060	12,160	136.63%
01-50-00-53-3200	Maintenance of Vehicles	72,605	97,607	72,740	75,406	65,250	(7,490)	-10.30%
01-50-00-53-3300	Maint of Office Equipment	-	15	500	-	500	-	0.00%
01-50-00-53-3600	Maintenance of Buildings	7,735	3,789	4,300	3,697	2,000	(2,300)	-53.49%
01-50-00-53-4100	Training	16,182	27,080	28,300	16,988	22,700	(5,600)	-19.79%
01-50-00-53-4200	Community Support Services	13,305	22,312	15,750	17,264	15,750	-	0.00%
01-50-00-53-4250	Travel & Meeting	4,899	11,796	16,550	15,500	18,950	2,400	14.50%
01-50-00-53-4300	Dues & Subscriptions	4,103	34,912	17,530	18,693	17,645	115	0.66%
01-50-00-53-4400	Medical & Screening	9,034	14,122	15,000	15,000	15,000	-	0.00%
01-50-00-53-5700	GEMT Expenses	594,396	227,598	450,000	200,000	270,000	(180,000)	-40.00%
	Contractual Services	743,252	493,795	693,457	425,636	513,637	(179,820)	-25.93%
01-50-00-54-0100	Office Supplies	1,146	3,437	2,000	2,627	2,000	-	0.00%
01-50-00-54-0150	Equipment	22,299	57,800	16,900	18,280	13,000	(3,900)	-23.08%
01-50-00-54-0200	Gas & Oil	24,499	23,471	25,959	21,571	21,139	(4,820)	-18.57%
01-50-00-54-0300	Uniforms Sworn Personnel	24,747	31,878	34,450	31,270	34,450	-	0.00%
01-50-00-54-0600	Operating Supplies	28,518	52,948	51,750	44,548	44,350	(7,400)	-14.30%
	Materials & Supplies	101,209	169,534	131,059	118,296	114,939	(16,120)	-12.30%
01-50-00-55-8700	Fire Vehicle	-	-	-	-	39,500	39,500	100%
	Capital Outlay	-	-	-	-	39,500	39,500	100%
01-50-00-57-5013	Transfer to CERF	425,102	280,462	259,706	259,706	139,687	(120,019)	-46.21%
	Other Financing Uses	425,102	280,462	259,706	259,706	139,687	(120,019)	-46.21%
50	Fire Department	6,108,385	6,064,153	6,333,200	6,392,694	6,304,439	(28,761)	-0.45%

Public Works Organizational Chart



Public Works- Administration & Operations

BUDGET SNAPSHOT

CATEGORY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Personal Services	\$541,664	\$670,055	\$657,497	\$681,240
Employee Benefits	\$236,216	\$249,587	\$245,730	\$261,594
Contractual Services	\$635,852	\$690,318	\$683,370	\$584,068
Materials & Supplies	\$117,235	\$115,820	\$119,142	\$140,879
Capital Outlay	\$27,370	\$154,000	\$152,990	\$30,000
Transfers	\$470,994	\$167,579	\$167,579	\$91,209
Total	\$2,029,331	\$2,047,359	\$2,026,308	\$1,788,990

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 also monitors both public and private trees for Dutch Elm Disease and Emerald Ash Borer infestations.

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

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

BUDGET ANALYSIS

The 2026 Budget includes the following:

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

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

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

The FY 2026 personnel information reflects the reorganization in FY 2024 of the Department and realignment of responsibilities related to that reorganization.

**VILLAGE OF RIVER FOREST, ILLINOIS
PUBLIC WORKS – ADMINISTRATION & OPERATIONS
FISCAL YEAR 2026 BUDGET**

PERSONNEL SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET
TOTAL PUBLIC WORKS FTEs	14.5	15.5	15.5

LOOKING FORWARD: 2026 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 installation 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 LED street light replacements, HVAC energy efficiency projects, bicycle plan implementation, permeable paver alleys, ADA sidewalk repairs, and the electric vehicle charging station. In FY 2025, grant funding was utilized for treatment of Emerald Ash Borer in parkway trees. 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. corridor improvements, further crosswalk upgrades, village hall green 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.

VILLAGE OF RIVER FOREST, ILLINOIS
PUBLIC WORKS – ADMINISTRATION & OPERATIONS
FISCAL YEAR 2026 BUDGET

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 “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.

**VILLAGE OF RIVER FOREST, ILLINOIS
PUBLIC WORKS – ADMINISTRATION & OPERATIONS
FISCAL YEAR 2026 BUDGET**

REVIEWING THE YEAR: 2025 ACCOMPLISHMENTS

VILLAGE BOARD STRATEGIC GOAL: PROTECTING PUBLIC SAFETY

GOALS	STATUS
Snow and ice response to be enhanced through the expansion of salt brining additional streets throughout the Village. Additional salt brining equipment was purchased in order to have vehicles capable of applying brine throughout the fall leaf collection season. Due to limited availability of trucks during leaf collection it had not previously been possible to apply salt brine while the vehicles are setup for leaf collection. The purchase of additional equipment will allow brining to take place in advance of a storm during the fall and provide much more capacity for brining throughout the winter as well.	Completed, and ongoing; The purchase of an additional salt brining piece of equipment was completed for additional snow and ice response capabilities during fall leaf collection. This equipment will allow for an improved response to snow events during leaf season as well as throughout the entire winter. This year staff prioritized brining as many streets as possible prior to snow events 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 91 property owners have applied for the Lead Service Line Replacement Program and completed the replacement of the lead service line. Public Works will continue to oversee this program in future years to continue these replacements throughout the Village.
The installation of speed radar signs will continue to be performed by Public Works staff. These signs are selected, and their locations are determined by the Police Department as well as the Traffic and Safety Commission. Public Works staff keeps them in operating condition and handles issues related to maintenance and solar panel positioning.	Completed, and ongoing; This is a project that will continue as needed in collaboration with the Police Department. They provide Public Works staff with locations on Village streets where these installations are needed.
Public Works staff will continue to collaborate with the Police Department on the installation and operation of cameras positioned on street poles and traffic signal poles throughout the Village.	Completed, and ongoing; Public Works staff has provided ongoing assistance with the installation and troubleshooting of cameras within the Police Department network.

VILLAGE OF RIVER FOREST, ILLINOIS
PUBLIC WORKS – ADMINISTRATION & OPERATIONS
FISCAL YEAR 2026 BUDGET

VILLAGE BOARD STRATEGIC GOAL: STABILIZING PROPERTY TAXES

GOALS	STATUS
Public Works staff will continue to evaluate the viability of vehicles and equipment on an annual basis and re-adjust the vehicle and equipment replacement schedule if possible. Each vehicle and piece of equipment has an expected “useful life” which determines when replacement is needed. By evaluating each item annually, we are able to adjust the “useful life” and keep vehicles/equipment that are in good working order thus saving money and not replacing item unnecessarily.	Ongoing; This past year several vehicles that were planned to be purchased were able to be postponed due to the fact that current vehicles were sufficient and in stable working condition. Annual evaluation will continue to take place to ensure that vehicles are being replaced at the optimal time.
Grants will continue to be sought after for projects and equipment identified within the Public Works budget. This can be seen in past projects including the LED street light replacements, interior lighting and HVAC energy efficiency projects, street rating analysis, and permeable paver alleys.	Completed, and ongoing. The Village received notice of an award of a \$250,000 DCEO grant to complete Phase 1 engineering for the Harlem Avenue Bridge Replacement. The Village received a \$26,275.54 Energy Efficiency Grant from ComEd to upgrade the remaining Village hall lights to LED, this project was completed in 2024. In FY 2025, the Village received \$7,650.64 in USDA urban forestry grant funding for treatment of Emerald Ash Borer in parkway trees. The Village received \$370,000 from the IEPA for EV Charging Station installations. Additional pending grant applications include grants for engineering for the Washington Blvd. corridor improvements, further crosswalk upgrades, village hall green parking lot construction and various equipment purchases and capital improvements.
Ongoing maintenance tasks will continue to be evaluated on a regular basis for whether they should be performed with in-house staff or contractually. Many items may be more efficient and cost effective to have performed contractually, while some may make more sense to be done with in-house staff. These determinations are based not only on cost but must also be balanced with customer service needs and performance.	Ongoing; In FY2021, several maintenance items were evaluated to be more efficiently completed contractually. These include large tree removals and updating the Village tree inventory. Tree planting, however, continues to be more effective when performed by Public Works staff. Additional efforts are being made to train house staff to perform underground work (water main breaks, sewer repairs, catch basin replacements) in an effort to further minimize the need for contractual work.

**VILLAGE OF RIVER FOREST, ILLINOIS
PUBLIC WORKS – ADMINISTRATION & OPERATIONS
FISCAL YEAR 2026 BUDGET**

VILLAGE BOARD STRATEGIC GOAL: STRENGTHENING PROPERTY VALUES

GOAL	STATUS
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.	Completed and ongoing; It is a regular practice to keep Village streets in the best condition possible. Staff was recently provided with a street rating analysis by CMAP through a grant and will use these and other third-party ratings for identifying locations where improvements are most needed.
Alleys have been prioritized for reconstruction with a permeable paver solution on a regular basis. These alley reconstruction projects improve drainage, replace failing pavement, and restore the natural infiltration of stormwater underground and out of the combined sewer system.	Completed and ongoing; The final round of alley reconstruction was completed in 2023. There is one remaining alley which will be completed as part of the development of the adjacent property. With the completion of this phase of work, alley efforts will move into maintenance to ensure that the alleys continue to function as designed.
Construction updates will continue to be communicated to residents and area stakeholders through the construction page of the Village website. The status of each construction project will be continually updated through project completion.	Completed and ongoing; It is an ongoing goal to notify and encourage residents to view the construction updates page of the Village website to view important updates on construction projects.
The Village installed its first Electric Vehicle (EV) charging station at Village Hall in FY2022. Staff will continue to investigate additional EV-related opportunities related to the Village fleet as well as the community at-large.	Ongoing; 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 a total of 9 EV Charging stations in 3 Village-owned lots.

VILLAGE OF RIVER FOREST, ILLINOIS
PUBLIC WORKS – ADMINISTRATION & OPERATIONS
FISCAL YEAR 2026 BUDGET

PERFORMANCE MEASURES

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

MEASURES	FY 2024		FY 2025		FY 2026
	GOAL	ACTUAL	GOAL	ACTUAL (1 ST – 3 RD QUARTERS)	TARGET
Complete Tree Trimming Service Requests Within 7 Working Days	95%	88% (111 of 126)	95%	90% (165 of 183)	95%
Repair Street Lights In-house, or Schedule Contractual Repairs, within 7 Working days	95%	69% (38 of 55)	95%	37% (13 of 35)	95%
Complete All Other Service Requests Within 7 Working Days	95%	93% (119 of 128)	95%	87% (122 of 140)	95%
Safety: Not More than 2 Employee Injuries Resulting in Lost Time	≤2	1	≤2	1	≤2
Safety: Not More than 1 At-Fault Vehicle Accident	≤1	0	≤1	1	≤1
Televis 25,000 lineal feet of combined sewers annually	25,000 Lin. Ft./Year	25,744	25,000 Lin. Ft./Year	8,515	25,000 Lin. Ft./Year
Exercise 150 Water System Valves Annually	N/A	107 total valves	150	105 total valves	150/year

**VILLAGE OF RIVER FOREST, ILLINOIS
PUBLIC WORKS – ADMINISTRATION & OPERATIONS
FISCAL YEAR 2026 BUDGET**

ACTIVITY MEASURES

*Actual totals as of February 1, 2025.

Measure	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025*
Street Sweeping (curb miles)	2,205	2,549	2,173	2,642	1,571
Sign Repairs / Fabrication	323	124	180	83	177
Sewer Jetting (lineal feet)	27,753	18,665	25,899	26,140	10,488
Sewer Televising (lineal feet)	26,295	18,825	25,880	25,744	8,515
Catch Basin Cleaning	282	314	435	310	134
Leaf Removal (Tons)	1,485	1,356	1,339	1,463	1,305
Street Salting (Tons)	560	417	292	355	267
Gallons of Brine Applied <i>(New Measure)</i>	N/A	N/A	N/A	5,355	4,050
Snow and Ice Responses	19	16	10	13	14
Trees Trimmed	1,608	2,101	2,683	2,074	980
Trees Removed	157	111	85	122	108
Trees Planted	125	125	97	183	114
Ash Injections (Every Other Year)	168	1	187	0	287

Village of River Forest
Public Works Administration and Operations
Budget Detail by Account
Fiscal Year 2026 Budget

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Increase (Decrease)	% Inc (Dec)
60	Public Works							
01-60-01-51-0200	Salaries Regular	545,580	493,333	603,055	598,583	610,040	6,985	1.16%
01-60-01-51-1500	Certification Pay	4,000	7,700	6,200	5,600	9,200	3,000	48.39%
01-60-01-51-1700	Overtime	37,774	28,895	50,000	34,751	50,000	-	0.00%
01-60-01-51-3000	Part-Time Salaries	13,649	11,736	10,800	18,563	12,000	1,200	11.11%
	Personal Services	601,003	541,664	670,055	657,497	681,240	11,185	1.67%
01-60-01-52-0320	FICA	36,365	33,012	40,104	39,247	42,017	1,913	4.77%
01-60-01-52-0325	Medicare	8,619	7,721	9,671	9,179	9,817	146	1.51%
01-60-01-52-0330	IMRF	46,592	36,848	48,224	41,867	48,890	666	1.38%
01-60-01-52-0375	Fringe Benefits	3,469	2,172	4,584	4,584	4,584	-	0.00%
01-60-01-52-0400	Health Insurance	125,967	137,217	125,460	137,480	141,686	16,226	12.93%
01-60-01-52-0420	Health Insurance - Retirees	13,154	12,303	12,750	7,200	7,690	(5,060)	-39.69%
01-60-01-52-0425	Life Insurance	179	115	292	153	288	(4)	-1.37%
01-60-01-52-0430	VEBA Contributions	6,292	6,828	8,502	6,020	6,622	(1,880)	-22.11%
	Benefits	240,637	236,216	249,587	245,730	261,594	12,007	4.81%
01-60-01-53-0200	Communications	3,668	3,376	5,513	5,391	8,083	2,570	46.62%
01-60-01-53-0380	Consulting Services	3,931	45,130	5,000	5,000	5,000	-	0.00%
01-60-01-53-0410	IT Support	26,834	24,310	24,045	26,283	25,169	1,124	4.67%
01-60-01-53-1310	Julie Notifications	982	645	670	670	750	80	11.94%
01-60-01-53-3100	Maintenance of Equipment	2,998	2,611	3,500	3,500	4,000	500	14.29%
01-60-01-53-3200	Maintenance of Vehicles	25,534	8,808	21,250	21,250	19,000	(2,250)	-10.59%
01-60-01-53-3400	Maintenance Traffic/St Lights	94,285	79,996	74,500	54,058	81,500	7,000	9.40%
01-60-01-53-3550	Tree Maintenance	81,802	95,521	112,000	112,000	112,000	-	0.00%
01-60-01-53-3600	Maintenance of Bldgs & Ground	77,586	100,903	124,670	127,087	121,500	(3,170)	-2.54%
01-60-01-53-3610	Maintenance Sidewalks	52,239	56,172	205,000	206,114	90,000	(115,000)	-56.10%
01-60-01-53-3620	Maintenance Streets	69,690	57,279	12,500	12,500	13,000	500	4.00%
01-60-01-53-4100	Training	1,441	2,585	2,500	9,711	3,000	500	20.00%
01-60-01-53-4250	Travel & Meeting	3,960	3,478	8,810	7,571	6,010	(2,800)	-31.78%
01-60-01-53-4300	Dues & Subscriptions	6,911	7,451	7,560	9,223	9,456	1,896	25.08%
01-60-01-53-4400	Medical & Screening	2,823	2,937	1,300	2,020	2,000	700	53.85%
01-60-01-53-5300	Advertising/Legal Notice	4,761	4,792	2,000	-	1,000	(1,000)	-50.00%
01-60-01-53-5350	Dumping Fees	8,317	8,340	13,000	8,306	13,000	-	0.00%
01-60-01-53-5400	Damage Claims	23,392	89,281	25,000	41,465	25,000	-	0.00%
01-60-01-53-5450	St Light Electricity	33,503	42,237	41,500	31,221	44,600	3,100	7.47%
	Contractual Services	524,657	635,852	690,318	683,370	584,068	(106,250)	-15.39%
01-60-01-54-0100	Office Supplies	1,193	407	1,000	349	1,000	-	0.00%
01-60-01-54-0150	Equipment	180	-	-	-	1,800	1,800	0.00%
01-60-01-54-0200	Gas & Oil	26,027	21,420	19,950	20,693	20,279	329	1.65%
01-60-01-54-0310	Uniforms	6,498	6,372	6,100	6,100	7,300	1,200	19.67%
01-60-01-54-0500	Vehicle Parts	5,637	11,938	8,000	8,000	8,000	-	0.00%
01-60-01-54-0600	Operating Supplies & Equipmen	40,828	47,869	39,770	43,000	61,500	21,730	54.64%
01-60-01-54-0800	Trees	35,520	29,229	41,000	41,000	41,000	-	0.00%
01-60-01-54-2100	Snow & Ice Control	-	-	-	-	-	-	0.00%
	Materials & Supplies	115,883	117,235	115,820	119,142	140,879	25,059	21.64%
01-60-01-55-1205	Streetscape Improvements	-	27,370	154,000	152,990	30,000	(124,000)	-80.52%
	Capital Outlay	-	27,370	154,000	152,990	30,000	(124,000)	0.00%
01-60-01-57-5013	Transfer to CERF	328,890	200,994	167,579	167,579	91,209	(76,370)	-45.57%
01-60-01-57-5014	Transfer to Capital Improvmnts	-	270,000	-	-	-	-	0.00%
	Other Financing Uses	328,890	470,994	167,579	167,579	91,209	(76,370)	-45.57%
	Public Works Admin & Ops	1,811,070	2,029,331	2,047,359	2,026,308	1,788,990	(258,369)	-12.62%

Public Works Department- Sanitation

BUDGET SNAPSHOT

CATEGORY	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Contractual Services	\$1,273,343	\$1,303,877	\$1,308,888	\$1,349,278
Materials & Supplies	\$0	\$1,000	\$467	\$1,000
Total	\$1,273,343	\$1,304,877	\$1,309,355	\$1,350,278

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 \$1,350,278 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 2026 Budget**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Increase (Decrease)	% Inc (Dec)
01-60-05-53-5500	Collection & Disposal	1,162,148	1,208,358	1,243,079	1,251,084	1,288,617	45,538	3.66%
01-60-05-53-5510	Leaf Disposal	59,192	64,985	60,798	57,804	60,661	(137)	-0.23%
	Contractual Services	1,221,340	1,273,343	1,303,877	1,308,888	1,349,278	45,401	3.48%
01-60-05-54-0600	Operating Supplies	-	-	1,000	467	1,000	-	0.00%
	Materials & Supplies	-	-	1,000	467	1,000	-	0.00%
60	Public Works-Sanitation	1,221,340	1,273,343	1,304,877	1,309,355	1,350,278	45,401	3.48%

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Revenues	\$586,352	\$561,726	\$575,680	\$550,830
Expenditures	\$295,876	\$1,251,657	\$1,234,516	\$613,630
Fund Balance*	\$1,483,212	\$793,281	\$824,376	\$761,576

*2025 and 2026 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 2026 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):

- \$410,000 for road resurfacing of LeMoyne Street (Park to Lathrop), Ashland Avenue (LeMoyne to Greenfield), Clinton Place (LeMoyne to Greenfield), Bonnie Brae (LeMoyne to Greenfield), Franklin Avenue (Division to Augusta), Franklin Avenue (Hawthorne to Washington), and Linden Street (Ashland to Lathrop)
- \$140,000 for Patching and Crack Sealing.
- \$63,570 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 Fund
Budget Detail by Account
Fiscal Year 2026 Budget**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Increase (Decrease)	% Inc (Dec)
03	Motor Fuel Tax Fund							
03-00-00-45-5100	Interest	30,420	64,857	50,865	47,009	26,611	(24,254)	-47.68%
03-00-00-45-5200	Net Change in Fair Value	(2,492)	6,886	-	-	-	-	0.00%
	Interest	27,928	71,743	50,865	47,009	26,611	(24,254)	-47.68%
03-00-00-47-7100	State Allotment	261,807	265,922	263,984	263,398	252,736	(11,248)	-4.26%
03-00-00-47-7200	State Renewal Allotment	209,088	248,687	246,877	265,273	271,483	24,606	9.97%
03-00-00-47-7250	State Rebuild Bond Fund Disb	122,713	-	-	-	-	-	0.00%
	Intergovernmental	593,608	514,609	510,861	528,671	524,219	13,358	2.61%
	Revenue	621,536	586,352	561,726	575,680	550,830	(10,896)	-1.94%
03-00-00-53-2100	Bank Fees	-	-	60	-	60	-	0.00%
03-00-00-53-3620	Street Maintenance	135,285	129,622	140,000	126,171	140,000	-	0.00%
	Contractual Services	135,285	129,622	140,060	126,171	140,060	-	0.00%
03-00-00-54-2100	Snow & Ice Control	27,433	42,195	65,318	65,318	63,570	(1,748)	-2.68%
	Materials & Supplies	27,433	42,195	65,318	65,318	63,570	(1,748)	-2.68%
03-00-00-55-9100	Street Improvement	152,530	124,059	1,046,279	1,043,027	410,000	(636,279)	-60.81%
	Capital Outlay	152,530	124,059	1,046,279	1,043,027	410,000	(636,279)	-60.81%
	Expense	315,248	295,876	1,251,657	1,234,516	613,630	(638,027)	-50.97%
03	Motor Fuel Tax Fund	306,288	290,476	(689,931)	(658,836)	(62,800)	627,131	-90.90%

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Revenues	\$606,320	\$607,117	\$623,416	\$596,551
Expenditures	\$571,939	\$611,312	\$609,953	\$603,060
Fund Balance*	\$275,012	\$270,817	\$288,475	\$281,966

*2025 and 2026 Fund Balances Estimated

DESCRIPTION

Debt Service Fund expenditures include principal, interest and fees associated with the Series 2022A General Obligation Debt Certificates which were issued for alley improvements and the 2024 General Obligation Limited Tax Bonds which were issued for the capital improvements program. FY 2026 includes activity from the 2024 General Obligation Limited Tax Bonds and the Series 2022A debt certificates. Revenues utilized to fund debt service payments for the 2024 General Obligation Bonds are derived from property taxes and alternative revenues are utilized to fund the debt service payments for the Series 2022A Debt Certificates. The Village was assigned a Aa2 bond rating by Moody's Investors Services in March 2022 with a stable outlook reflecting very strong financial performance, good financial management and policies, budgetary flexibility, strong reserves and a low debt burden. This Bond Rating will reduce the Village's future borrowing costs.

BUDGET ANALYSIS

Principal and interest expenditures remain steady and are utilizing the maximum annual debt service extension base. The debt service extension base is the amount the Village is able to levy for debt service without referendum. The amount is increased annually by the increase in the CPI or 5% whichever is lower. These funds are used for the repayment of the 2024 General Obligation Bonds. Financing for the debt service payments for the Series 2022A General Obligation Debt Certificates is being provided by revenues other than property taxes. The total outstanding general obligation debt as of April 30, 2025 will be \$5,135,000. A full schedule of debt service accompanies this budget.

LEGAL DEBT MARGIN

Assessed Valuation – 2023	\$753,085,077
Legal Debt Limit – 8.625% of Assessed Valuation	\$ 64,953,588
Amount of Debt Applicable to Limit	<u>\$ 5,135,000</u>
Legal Debt Margin	<u>\$ 59,818,588</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
Budget Detail by Account
Fiscal Year 2026 Budget**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Increase (Decrease)	% Inc (Dec)
05	Debt Service Fund							
05-00-00-41-1000	Prior Yrs Taxes	139,122	151,198	151,984	165,147	133,680	(18,304)	-12.04%
05-00-00-41-1021	Property Taxes Current	131,441	150,143	154,020	154,298	161,409	7,389	4.80%
	Property Taxes	270,563	301,341	306,004	319,445	295,089	(10,915)	-3.57%
05-00-00-45-5100	Interest	5,641	11,127	8,002	10,860	9,202	1,200	15.00%
	Interest	5,641	11,127	8,002	10,860	9,202	1,200	15.00%
05-00-00-47-7018	Transfer from CIF	-	293,852	293,111	293,111	292,260	(851)	-0.29%
	Other Financing Sources	-	293,852	293,111	293,111	292,260	(851)	100.00%
	Revenue	276,204	606,320	607,117	623,416	596,551	(10,566)	-1.74%
05-00-00-53-2100	Bank Fees	475	475	450	450	450	-	0.00%
	Contractual Services	475	475	450	450	450	-	0.00%
05-00-00-56-0037	DSEB Bond Principal	275,000	275,000	300,000	300,000	300,000	-	0.00%
05-00-00-56-0038	DSEB Bond Interest	3,483	2,612	17,750	16,392	10,350	(7,400)	-41.69%
05-00-00-56-0106	2022 Series Bond Principal	-	148,148	151,852	151,852	155,556	3,704	2.44%
05-00-00-56-0107	2022 Series Bond Interest	-	145,704	141,260	141,259	136,704	(4,556)	-3.23%
	Debt Service	278,483	571,464	610,862	609,503	602,610	(8,252)	-1.35%
	Expense	278,958	571,939	611,312	609,953	603,060	(8,252)	-1.35%
05	Debt Service Fund	(2,754)	34,381	(4,195)	13,463	(6,509)	(2,314)	55.16%

Debt Service Schedule

2024 General Obligation Limited Tax Bonds

Date of Issue February 20, 2024
 Date of Maturity December 1, 2025
 Authorized Issue \$600,000
 Interest Rates 3.55-3.45%
 Interest Dates December 1
 Principal Maturity Date December 1
 Purpose Street Improvements

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

**Tax
Levy
Year**
 2024

		Tax Levy		
	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>	
	300,000	10,350	310,350	
<hr/>				
	\$ 300,000	\$ 10,350	\$ 310,350	

Debt Service Schedule

2022A General Obligation Debt Certificates

Date of Issue	March 22, 2022
Date of Maturity	December 1, 2041
Authorized Issue	\$3,881,481
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 Year	June 1		December 1	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
Due				
2026	-	68,351.85	155,555.56	68,351.85
2027	-	66,018.52	162,962.96	66,018.52
2028	-	63,574.07	166,666.67	63,574.07
2029	-	61,074.07	170,370.37	61,074.07
2030	-	58,518.52	177,777.78	58,518.52
2031	-	54,962.96	181,481.48	54,962.96
2032	-	51,333.33	188,888.89	51,333.33
2033	-	47,555.56	196,296.30	47,555.56
2034	-	43,629.63	207,407.41	43,629.63
2035	-	39,481.48	214,814.81	39,481.48
2036	-	35,185.19	222,222.22	35,185.19
2037	-	30,740.74	233,333.33	30,740.74
2038	-	26,074.07	240,740.74	26,074.07
2039	-	21,259.26	251,851.85	21,259.26
2040	-	16,222.22	259,259.26	16,222.22
2041	-	11,037.04	270,370.37	11,037.04
2042	-	5,629.63	281,481.48	5,629.63
	\$ -	\$ 700,648	\$ 3,581,481	\$ 700,648

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Revenues	\$1,042,110	\$1,088,584	\$1,168,016	\$759,078
Expenditures	\$436,977	\$1,818,590	\$1,427,273	\$1,193,738
Fund Balance*	\$4,945,987	\$4,215,981	\$4,686,730	\$4,252,070

*FY 2025 and 2026 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 2026 Budget includes:

- Village Hall – Emergency Generator \$ 350,000
- Village Hall – Firing Range Ventilation \$ 57,204
- Patrol #6 – Police \$ 74,990
- Patrol #8 – Police \$ 79,878
- Pole Mounted Radar – Police \$ 14,837
- Police Radios– Police \$ 49,189
- Extrication Tools – Fire \$ 70,000
- SCBA – Fire \$ 29,540
- International Aerial Bucket Truck – Public Works \$ 240,000
- 6" Trash Pump –Public Works \$ 35,000
- Sewer Televising System –Public Works \$ 150,000
- Sign Making Machine – Public Works \$ 12,000
- Salt Brine Equipment -- Public Works \$ 31,000

Village of River Forest
Capital Equipment Replacement Fund
Budget Detail by Account
Fiscal Year 2026 Budget

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Increase (Decrease)	% Inc (Dec)
13	Capital Equip Replacement F							
13-00-00-45-5100	Interest	55,924	165,350	165,463	230,110	200,919	35,456	21.43%
13-00-00-45-5200	Net Change in Fair Value	(29,338)	83,084	-	-	-	-	0.00%
	Interest	26,586	248,434	165,463	230,110	200,919	35,456	21.43%
13-00-00-46-6536	IRMA Fire Equipment Grant	-	3,000	-	-	-	-	0.00%
	Grants & Contributions	-	3,000	-	-	-	-	0.00%
13-00-00-47-7001	From General Fund	1,116,210	783,438	795,408	795,408	415,933	(379,475)	-47.71%
13-00-00-47-7002	Transfer from Water and Sewer	-	-	102,713	102,498	117,226	14,513	14.13%
13-00-00-48-8000	Sale of Property	9,574	7,238	25,000	40,000	25,000	-	0.00%
	Other Financing Sources	1,125,784	790,676	923,121	937,906	558,159	(364,962)	-39.54%
	Revenue	1,152,370	1,042,110	1,088,584	1,168,016	759,078	(329,506)	-30.27%
13-00-00-53-2100	Bank Fees	-	-	100	-	100	-	0.00%
	Contractual Services	-	-	100	-	100	-	0.00%
13-00-00-55-0500	Building Improvements	-	29,448	317,000	-	407,204	90,204	28.46%
13-00-00-55-8700	Police Vehicles	188,058	195,578	65,407	65,407	154,868	89,461	136.78%
13-00-00-55-8720	Police Equipment	-	113,352	148,666	129,024	64,026	(84,640)	-56.93%
13-00-00-55-8800	Fire Dept Vehicle	46,433	72,599	235,417	239,246	-	(235,417)	100.00%
13-00-00-55-8850	Fire Dept Equipment	43,945	26,000	26,000	26,760	99,540	73,540	282.85%
13-00-00-55-8910	PW Vehicles	-	-	1,000,000	966,836	240,000	(760,000)	-76.00%
13-00-00-55-8925	PW Equipment	-	-	26,000	-	228,000	202,000	100.00%
	Capital Outlay	278,436	436,977	1,818,490	1,427,273	1,193,638	(624,852)	-34.36%
	Expense	278,436	436,977	1,818,590	1,427,273	1,193,738	(624,852)	-34.36%
13	Capital Equip Replacement F	873,934	605,133	(730,006)	(259,257)	(434,660)	295,346	-40.46%

Capital Improvement Fund (CIF)

BUDGET SNAPSHOT

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Revenues	\$1,554,031	\$1,614,792	\$1,291,495	\$2,067,531
Expenditures	\$1,876,330	\$1,784,832	\$1,537,466	\$2,043,862
Fund Balance*	\$717,238	\$547,198	\$471,267	\$494,936

*2025 and 2026 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 2026 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 2026 Budget include:

- Village Hall - HVAC Monitoring and Automation \$ 30,000
- Fire Station – Flooring and Wall Coverings \$ 50,645
- Public Works Garage – Rooftop Solar Panels \$ 131,000
- Police Department - Woman's Locker Room Remodel \$ 105,110
- Police Department – Garage Resurfacing \$ 10,000
- Automatic License Plate Reader Expansion \$ 27,488
- Harlem Avenue Bridge Viaduct \$ 125,000
- Electric Vehicle Charging Station Installation \$ 597,392
- Washington St. Corridor Phase 1 Engineering \$ 125,572
- Traffic Light Electrical Upgrades \$ 30,000
- Des Plaines River Trail Project \$ 75,000
- Information Technology Improvements \$ 138,395

**Village of River Forest
Capital Improvement Fund
Budget Detail by Account
Fiscal Year 2026 Budget**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Increase (Decrease)	% Inc (Dec)
14	Capital Improvement Fund							
14-00-00-43-3200	Metra Daily Parking Fees	6,444	8,561	7,500	9,131	9,000	1,500	20.00%
14-00-00-43-3220	Parking Lot Permit Fees	34,812	34,485	35,751	34,922	35,751	-	0.00%
14-00-00-43-3550	Ambulance Fees	-	849,036	1,000,000	764,389	800,000	(200,000)	-20.00%
	Charges for Services	41,256	892,082	1,043,251	808,442	844,751	(198,500)	-19.03%
14-00-00-44-4240	Automated Traffic Enf Fines	143,972	253,061	276,252	272,370	270,000	(6,252)	-2.26%
	Fines & Forfeits	143,972	253,061	276,252	272,370	270,000	(6,252)	-2.26%
14-00-00-45-5100	Interest	67,305	47,196	45,289	37,683	33,289	(12,000)	-26.50%
14-00-00-45-5200	Net Change in Fair Value	(6,024)	1,692	-	-	-	-	0.00%
	Interest	61,281	48,888	45,289	37,683	33,289	(12,000)	100.00%
14-00-00-46-6527	IDOC Grant	-	-	250,000	125,000	125,000	(125,000)	-50.00%
14-00-00-46-6532	Grants	-	-	-	-	788,491	-	100.00%
14-00-00-46-7385	Other Contributions	-	90,000	-	-	-	-	0.00%
	Grants & Contributions	-	90,000	250,000	125,000	913,491	663,491	0.00%
14-00-00-46-6410	Miscellaneous	-	-	-	48,000	6,000	6,000	0.00%
	Miscellaneous	-	-	-	48,000	6,000		
14-00-00-47-7001	Transfer from General Fund	-	270,000	-	-	-	-	0.00%
	Other Financing Sources	-	270,000	-	-	-	-	0.00%
	Revenue	246,509	1,554,031	1,614,792	1,291,495	2,067,531	452,739	28.04%
00								
14-00-00-53-0370	Professional Services	62,450	93,596	93,000	114,036	114,000	21,000	22.58%
14-00-00-53-0380	Consulting Services	22,523	8,555	50,000	78,928	-	(50,000)	-100.00%
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	450,000	204,859	180,000	(270,000)	-60.00%
	Contractual Services	96,973	341,750	605,000	409,823	306,000	(299,000)	-49.42%
14-00-00-55-0500	Building Improvements	1,500	345,083	338,650	270,624	326,755	(11,895)	-3.51%
14-00-00-55-1205	Streetscape Improvements	1,218	-	306,171	308,606	980,452	674,281	220.23%
14-00-00-55-1210	Parking Lot Improvements	5,400	79,777	-	-	-	-	0.00%
14-00-00-55-1250	Alley Improvements	2,401,334	555,744	-	-	-	-	0.00%
14-00-00-55-8610	Furniture & Equipment	-	40,438	-	-	-	-	0.00%
14-00-00-55-8620	Information Technology Equipm	242,103	219,686	241,900	255,302	138,395	(103,505)	-42.79%
	Capital Outlay	2,651,555	1,240,728	886,721	834,532	1,445,602	558,881	63.03%
14-00-00-53-0395	Bond Issuance Costs	-	-	-	-	-	-	0.00%
14-00-00-57-5005	Transfer To Debt Service	-	293,852	293,111	293,111	292,260	(851)	-0.29%
	Other Financing Uses	-	293,852	293,111	293,111	292,260	(851)	100.00%
	Expense	2,748,528	1,876,330	1,784,832	1,537,466	2,043,862	259,030	14.51%
14	Capital Improvement Fund	(2,502,019)	(322,299)	(170,040)	(245,971)	23,669	193,709	-113.92%

TIF - Madison Street

BUDGET SNAPSHOT

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Revenues	\$732,664	\$668,524	\$1,257,925	\$939,479
Expenditures	\$478,082	\$246,070	\$107,409	\$377,950
Fund Balance*	\$1,536,027	\$1,958,481	\$2,686,543	\$3,248,072

* FY 2025 and 2026 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 2026 Budget. Also, debt service interest payments on the interfund loan are also included in the FY 2026 Budget.

**Village of River Forest
Madison Street TIF
Budget Detail by Account
Fiscal Year 2026 Budget**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Increase (Decrease)	% Inc (Dec)
31	TIF-Madison Street							
31-00-00-41-1000	Property Taxes-Prior Years	235,736	267,571	303,230	527,538	422,734	119,504	39.41%
31-00-00-41-1021	Property Taxes-Current Year	306,244	283,216	309,294	418,200	431,188	121,894	39.41%
	Property Taxes	541,980	550,787	612,524	945,738	853,922	241,398	39.41%
31-00-00-45-5100	Interest	38,480	82,198	56,000	97,187	85,557	29,557	52.78%
	Interest	38,480	82,198	56,000	97,187	85,557	29,557	52.78%
31-00-00-46-6532	Grants	-	99,679	-	215,000	-	-	0.00%
	Grants & Contributions	-	99,679	-	215,000	-	-	0.00%
	Revenue	580,460	732,664	668,524	1,257,925	939,479	270,955	40.53%
31-00-00-53-0100	Electricity & Natural Gas	1,236	1,974	1,850	1,650	1,700	(150)	0.00%
31-00-00-53-0300	Audit Services	500	515	530	530	545	15	2.83%
31-00-00-53-0380	Consulting Services	71,895	20,469	76,000	20,000	51,015	(24,985)	-32.88%
31-00-00-53-0425	Village Attorney	13,035	1,234	10,000	1,500	10,000	-	0.00%
31-00-00-53-3600	Maintenance of Buildings	-	3,468	1,000	-	5,000	4,000	400.00%
31-00-00-53-5300	Advertising/Legal Notice	325	4,188	500	10,315	500	-	0.00%
	Contractual Services	86,991	31,848	89,880	33,995	68,760	(21,120)	-23.50%
31-00-00-55-4300	Other Improvements	64,955	349,587	100,000	14,602	253,000	153,000	153.00%
	Capital Outlay	64,955	349,587	100,000	14,602	253,000	153,000	153.00%
31-00-00-56-0081	Interest on Interfund Loan	-	96,647	56,190	58,812	56,190	-	0.00%
	Debt Service	-	96,647	56,190	58,812	56,190	-	0.00%
	Expense	151,946	478,082	246,070	107,409	377,950	131,880	53.59%
31	TIF-Madison Street	428,514	254,582	422,454	1,150,516	561,529	139,075	32.92%

TIF - North Avenue

BUDGET SNAPSHOT

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Revenues	\$ 305,050	\$226,402	\$1,016,632	\$791,307
Expenditures	\$155,026	\$188,433	\$52,972	\$476,885
Fund Balance*	\$ 702,101	\$740,070	\$1,665,761	\$1,980,183

* FY 2025 and 2026 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 2026 Budget.

**Village of River Forest
North Avenue TIF
Budget Detail by Account
Fiscal Year 2026 Budget**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Increase (Decrease)	% Inc (Dec)
32	TIF - North Avenue							
32-00-00-41-1000	Property Taxes-Prior Years	30,100	150,853	99,209	600,694	368,914	269,705	271.86%
32-00-00-41-1021	Property Taxes-Current Year	57,160	116,275	101,193	365,333	376,293	275,100	271.86%
	Property Taxes	87,260	267,128	200,402	966,027	745,207	544,805	271.86%
32-00-00-45-5100	Interest	18,433	37,922	26,000	50,605	46,100	20,100	77.31%
	Interest	18,433	37,922	26,000	50,605	46,100	20,100	77.31%
	Revenue	105,693	305,050	226,402	1,016,632	791,307	564,905	249.51%
32-00-00-53-0300	Audit Services	500	515	530	530	545	15	2.83%
32-00-00-53-0380	Consulting Services	23,575	14,399	134,903	2,000	21,015	(113,888)	-84.42%
32-00-00-53-0425	Village Attorney	1,383	-	2,500	117	2,500	-	0.00%
32-00-00-53-5300	Advertising/Legal	325	325	500	325	325	(175)	-35.00%
	Contractual Services	25,783	15,239	138,433	2,972	24,385	(114,048)	-82.38%
32-00-00-55-4300	Other Improvements	41,517	139,787	50,000	50,000	452,500	402,500	805.00%
	Capital Outlay	41,517	139,787	50,000	50,000	452,500	402,500	805.00%
	Expense	67,300	155,026	188,433	52,972	476,885	288,452	153.08%
32	Tif - North Avenue	38,393	150,024	37,969	963,660	314,422	276,453	728.10%

Infrastructure Improvement Bond Fund

BUDGET SNAPSHOT

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Revenues	\$611,342	\$2,800	\$26,718	\$10,000
Expenditures	\$301,120	\$300,000	\$300,000	\$300,000
Fund Balance*	\$638,258	\$341,058	\$364,976	\$74,976

*FY 2025 and 2026 Fund Balances Estimated

DESCRIPTION

The Infrastructure Improvement Bond Fund (IIBF) is used to account for the proceeds from the General Obligation Limited Tax Bonds, Series 2024. In the past, these proceeds have been used to fund street improvements.

BUDGET ANALYSIS

The FY 2026 Budget includes \$300,000 to help fund street improvements, sidewalk maintenance, and other capital infrastructure projects.

**Village of River Forest
Infrastructure Improvements Fund
Budget Detail by Account
Fiscal Year 2026 Budget**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Increase (Decrease)	% Inc (Dec)
35	Infrastructure Imp Bond Fur							
35-00-00-45-5100	Interest	12,937	11,342	2,800	26,718	10,000	7,200	257.14%
	Interest	12,937	11,342	2,800	26,718	10,000	7,200	257.14%
35-00-00-48-7090	Bond Proceeds	-	600,000	-	-	-	-	0.00%
	Other Financing Sources	-	600,000	-	-	-	-	0.00%
	Revenue	12,937	611,342	2,800	26,718	10,000	7,200	257.14%
35-00-00-53-0380	Consulting Services	-	6,584	-	-	-	-	0.00%
35-00-00-53-3610	Maintenance Sidewalks	-	-	35,000	35,000	135,000	100,000	100.00%
	Contractual Services	-	6,584	35,000	35,000	135,000	100,000	0.00%
35-00-00-55-9100	Street Improvements	252,258	294,536	265,000	265,000	165,000	(100,000)	-37.74%
	Capital Outlay	252,258	294,536	265,000	265,000	165,000	(100,000)	0.00%
	Expense	252,258	301,120	300,000	300,000	300,000	-	0.00%
35	Infrastructure Imp Bond Fur	(239,321)	310,222	(297,200)	(273,282)	(290,000)	7,200	-2.42%

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Personal Services	\$778,610	\$944,497	\$935,587	\$991,697
Employee Benefits	\$200,459	\$343,904	\$329,928	\$361,145
Contractual Services	\$628,362	\$618,463	\$661,588	\$648,189
Commodities	\$1,869,920	\$1,926,379	\$2,088,488	\$2,144,774
Capital Outlay	\$383,156	\$3,087,000	\$702,777	\$1,257,500
Depreciation	\$388,893	\$390,760	\$374,337	\$375,000
Debt Service	\$265,120	\$1,019,735	\$1,020,285	\$1,019,437
Transfers	\$0	\$102,713	\$102,498	\$117,226
Total	\$4,514,520	\$8,433,451	\$6,215,488	\$6,915,238

DEPARTMENT DESCRIPTION

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

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

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

BUDGET ANALYSIS

The following highlights ongoing and new project initiatives in the 2025 Budget:

Water from Chicago: Chicago's water rate, in conjunction with projected flat consumption and an anticipated 4% rate increase on June 1st, results in an estimate of \$2,066,254 for the cost of water in FY 2026.

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

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

Stormwater Improvements: The budget includes \$100,000 for localized stormwater improvements while the Village continues to pursue funding sources for projects identified in the Stormwater Master Plan.

Sewer Lateral Repair/Basement Protection Programs: The budget reflects an allocation of \$50,000 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 2026 BUDGET**

Lead Service Line Replacement Program: As required by the Illinois EPA, a major effort will be undertaken to replace all of the lead service lines withing the Village. This work will be required to be completed by 2046. The budget reflects an allocation of \$150,000 for the existing Lead Service Line Replacement subsidy program and \$80,000 for maintaining the Village's draft 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 are expected to complete an inventory of existing service line materials by 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 February 1, 2025.

Measure	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025*
Water Pumped from Chicago (million gallons)	486	419	404	405	313
Water Pumped to Residents (million gallons)	497	430	418	435	337
Actual Annual High (million gallons)	3.00	2.15	2.18	2.14	2.39
Actual Annual Low (million gallons)	0.74	0.66	0.62	0.71	0.68
Average Daily Average (million gallons)	1.27	1.18	1.15	1.19	1.22
Meters Installed	65	46	58	55	50
Service Calls	3,632	3,239	2,816	2,914	2,434
Water Main Breaks	15	6	3	8	2
Service Line Breaks	7	3	4	4	2
Exercised Valves	404	512	44	107	105

**Village of River Forest
Water And Sewer
Budget Detail by Account
Fiscal Year 2026 Budget**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Increase (Decrease)	% Inc (Dec)
02	Water & Sewer Fund							
02-00-00-42-2360	Permit Fees	29,221	30,650	32,210	23,000	29,055	(3,155)	-9.80%
	Licenses & Permits	29,221	30,650	32,210	23,000	29,055	(3,155)	-9.80%
02-00-00-43-3100	Water Sales	3,288,591	3,522,925	3,465,601	3,552,303	3,615,981	150,380	4.34%
02-00-00-43-3150	Sewer Sales	2,123,345	2,111,998	2,181,390	2,109,422	2,172,804	(8,586)	-0.39%
02-00-00-43-3160	Water Penalties	24,570	34,978	33,000	33,040	33,000	-	0.00%
02-00-00-43-3515	NSF Fees	550	700	200	600	200	-	0.00%
	Charges for Services	5,437,056	5,670,601	5,680,191	5,695,365	5,821,985	141,794	2.50%
02-00-00-45-5100	Interest	54,643	145,878	103,979	168,825	116,256	12,277	11.81%
02-00-00-45-5200	Net Change in Fair Value	680	8,429	-	-	-	-	0.00%
	Interest	55,323	154,307	103,979	168,825	116,256	12,277	11.81%
02-00-00-46-6410	Miscellaneous	1,200	571	5,000	800	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	12,237	12,529	10,000	11,000	10,000	-	0.00%
02-00-00-46-8001	IRMA Excess	29,389	1,121	-	-	-	-	0.00%
	Miscellaneous	42,826	14,221	17,000	11,800	17,000	-	0.00%
02-00-00-46-6532	Grants	-	-	750,000	-	750,000	-	100.00%
	Grants & Contributions	-	-	750,000	-	750,000	-	100.00%
	Revenue	5,564,426	5,869,779	6,583,380	5,898,990	6,734,296	150,916	2.29%

**Village of River Forest
Water And Sewer
Budget Detail by Account
Fiscal Year 2026 Budget**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Increase (Decrease)	% Inc (Dec)
60	Public Works							
02-60-06-51-0200	Salaries Regular	816,351	768,362	919,997	913,056	964,397	44,400	4.83%
02-60-06-51-1500	Specialists Pay	1,400	2,600	1,400	2,000	3,000	1,600	114.29%
02-60-06-51-1700	Overtime	6,087	7,498	12,000	1,668	12,000	-	0.00%
02-60-06-51-1950	Insurance Refusal Reimb	200	150	300	300	300	-	0.00%
02-60-06-51-3000	Part-Time Salaries	432	-	10,800	18,563	12,000	1,200	11.11%
	Personal Services	824,470	778,610	944,497	935,587	991,697	47,200	5.00%
02-60-06-52-0100	ICMA Retirement	-	-	-	-	1,000	1,000	100.00%
02-60-06-52-0320	FICA	48,086	46,335	57,217	55,426	61,011	3,794	6.63%
02-60-06-52-0325	Medicare	11,583	10,924	13,735	13,149	14,436	701	5.10%
02-60-06-52-0330	IMRF	-	-	67,729	62,116	72,681	4,952	7.31%
02-60-06-52-0375	Fringe Benefits	4,096	2,970	5,808	5,808	5,808	-	0.00%
02-60-06-52-0381	IMRF Pensio Expense	116,621	(35,520)	-	-	-	-	0.00%
02-60-06-52-0400	Health Insurance	168,073	156,696	177,277	174,100	185,618	8,341	4.71%
02-60-06-52-0420	Health Insurance - Retirees	4,209	3,239	3,380	3,324	3,440	60	1.78%
02-60-06-52-0421	Other Post Employment Benefits	(127,311)	(1,865)	-	-	-	-	0.00%
02-60-06-52-0425	Life Insurance	418	465	441	515	445	4	0.91%
02-60-06-52-0430	VEBA Contributions	15,295	17,215	18,317	15,490	16,976	(1,341)	-7.32%
	Benefits	241,070	200,459	343,904	329,928	361,415	17,511	5.09%
02-60-06-53-0100	Electricity	31,567	47,886	44,796	56,470	58,000	13,204	29.48%
02-60-06-53-0200	Communications	4,729	4,999	5,630	5,699	5,768	138	2.45%
02-60-06-53-0300	Auditing	9,799	10,094	10,407	10,396	10,407	-	0.00%
02-60-06-53-0380	Consulting Services	97,558	63,687	1,540	465	1,540	-	0.00%
02-60-06-53-0410	IT Support	104,131	131,192	117,251	167,167	149,735	32,484	27.70%
02-60-06-53-1300	Inspections	1,439	-	1,300	1,300	1,500	200	15.38%
02-60-06-53-1310	JULIE Participation	982	1,504	1,560	1,505	1,750	190	12.18%
02-60-06-53-2100	Bank Fees	44,238	47,506	53,347	48,377	27,937	(25,410)	-47.63%
02-60-06-53-2200	Liability Insurance	45,445	58,793	72,320	45,445	72,320	-	0.00%
02-60-06-53-2250	IRMA Deductible	7,025	11,038	9,500	30,324	9,500	-	0.00%
02-60-06-53-3050	Water System Maintenance	54,006	142,746	128,000	128,000	128,000	-	0.00%
02-60-06-53-3055	Hydrant Maintenance	9,586	8,570	10,000	13,684	20,000	10,000	100.00%
02-60-06-53-3200	Maintenance of Vehicles	14,161	10,788	12,000	12,000	10,000	(2,000)	-16.67%
02-60-06-53-3300	Maint of Office Equipment	1,038	1,132	1,102	1,447	1,102	-	0.00%
02-60-06-53-3600	Maintenance of Buildings	9,496	9,542	16,750	16,750	16,930	180	1.07%
02-60-06-53-3620	Maintenance of Streets	-	-	55,000	47,357	55,000	-	0.00%
02-60-06-53-3640	Sewer/Catch Basin Repair	6,151	42,426	45,000	45,000	40,000	(5,000)	-11.11%
02-60-06-53-4100	Training	-	3,875	1,150	-	1,150	-	0.00%
02-60-06-53-4250	Travel & Meeting	1,341	2,073	3,920	2,234	4,320	400	10.20%
02-60-06-53-4300	Dues & Subscriptions	1,592	1,078	1,400	1,304	1,320	(80)	-5.71%
02-60-06-53-4350	Printing	2,004	2,278	2,200	2,625	2,200	-	0.00%
02-60-06-53-4400	Medical & Screening	-	-	700	-	700	-	0.00%
02-60-06-53-4480	Water Testing	2,689	8,605	3,590	3,590	9,010	5,420	150.97%
02-60-06-53-5300	Advertising/Legal Notice	1,454	476	-	-	-	-	0.00%
02-60-06-53-5350	Dumping Fees	21,271	18,074	20,000	12,200	20,000	-	0.00%
02-60-06-53-5400	Damage Claims	-	-	-	8,249	-	-	0.00%
	Contractual Services	471,702	628,362	618,463	661,588	648,189	29,726	4.81%
02-60-06-54-0100	Office Supplies	-	843	-	-	-	-	0.00%
02-60-06-54-0200	Gas & Oil	18,865	14,047	12,635	15,403	15,095	2,460	19.47%
02-60-06-54-0310	Uniforms	1,438	1,215	1,525	1,525	2,125	600	39.34%
02-60-06-54-0500	Vehicle Parts	11,123	9,086	10,000	10,000	10,000	-	0.00%
02-60-06-54-0600	Operating Supplies	38,930	26,391	25,200	45,488	41,000	15,800	62.70%
02-60-06-54-1300	Postage	8,310	7,993	8,609	10,000	10,300	1,691	19.64%
02-60-06-54-2200	Water from Chicago	1,666,885	1,810,345	1,868,410	2,006,072	2,066,254	197,844	10.59%
	Materials & Supplies	1,745,551	1,869,920	1,926,379	2,088,488	2,144,774	218,395	11.34%
02-60-06-55-3631	Lead Service Line Program	155,000	124,145	2,150,000	180,460	230,000	(1,920,000)	-89.30%
02-60-06-55-3630	Overhead Sewer Program	58,703	16,000	59,000	16,000	45,500	(13,500)	-22.88%
02-60-06-55-0500	Building Improvements	-	-	35,000	-	20,000	(15,000)	100.00%
02-60-06-55-1150	Sewer System Improvements	160,950	161,579	275,000	163,317	310,000	35,000	12.73%
02-60-06-55-1300	Water System Improvements	49,241	1,609	475,000	250,000	545,000	70,000	14.74%
02-60-06-55-1400	Meter Replacement Program	-	9,823	23,000	23,000	37,000	14,000	60.87%
02-60-06-55-9100	Street Improvements	20,000	70,000	70,000	70,000	70,000	-	0.00%
	Capital Outlay	443,894	383,156	3,087,000	702,777	1,257,500	(1,829,500)	-59.26%
02-60-06-55-0010	Depreciation Expense	395,033	388,893	390,760	374,337	375,000	(15,760)	-4.03%

**Village of River Forest
Water And Sewer
Budget Detail by Account
Fiscal Year 2026 Budget**

Account Number	Description	2023	2024	2025	2025	2026	Increase	% Inc
		Actual	Actual	Budget	Projected	Budget	(Decrease)	(Dec)
	Depreciation	395,033	388,893	390,760	374,337	375,000	(15,760)	-4.03%
02-60-06-53-0395	Bond Issuance Costs	-	-	-	-	-	-	0.00%
02-60-06-56-0104	IEPA Loan Principal	-	-	708,416	708,416	724,158	15,742	2.22%
02-60-06-56-0105	IEPA Loan Interest	233,103	217,903	208,730	208,730	192,988	(15,742)	-7.54%
02-60-06-56-0106	Series 2022 Principal	-	-	53,148	53,148	54,445	1,297	2.44%
02-60-06-56-0107	Series 2022 Interest	18,118	47,217	49,441	49,991	47,846	(1,595)	-3.23%
	Debt Service	251,221	265,120	1,019,735	1,020,285	1,019,437	(298)	-0.03%
02-60-06-57-5013	Transfer to CERF	-	-	102,713	102,498	117,226	14,513	14.13%
	Other Financing Uses	-	-	102,713	102,498	117,226	14,513	14.13%
	Expense	4,372,941	4,514,520	8,433,451	6,215,488	6,915,238	(1,518,213)	-18.00%
02	Water & Sewer Fund	1,191,485	1,355,259	(1,850,071)	(316,498)	(180,942)	1,669,129	-90.22%

Debt Service Schedule

Illinois Environmental Protection Agency Loan

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

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Tax Levy		Totals	Interest Due On			
	Principal	Interest		Jun 3	Amount	Dec 3	Amount
2026	724,159	192,987	917,146	2025	98,483	2025	94,504
2027	740,250	176,896	917,146	2026	90,482	2026	86,414
2028	756,700	160,446	917,146	2027	82,302	2027	78,144
2029	773,515	143,630	917,145	2028	73,940	2028	69,690
2030	790,705	126,441	917,146	2029	65,393	2029	61,048
2031	808,276	108,870	917,146	2030	56,656	2030	52,214
2032	826,238	90,908	917,146	2031	47,724	2031	43,184
2033	844,599	72,547	917,146	2032	38,594	2032	33,953
2034	863,366	53,780	917,146	2033	29,261	2033	24,519
2035	882,552	34,593	917,145	2034	19,721	2034	14,872
2036	902,165	14,981	917,146	2035	9,969	2035	5,012
\$ 8,912,525 \$ 1,176,079 \$ 10,088,604				\$ 612,525		\$ 563,554	

Debt Service Schedule

2022A General Obligation Debt Certificates

Date of Issue	March 22, 2022
Date of Maturity	December 1, 2041
Authorized Issue	\$1,358,519
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 Year	June 1		December 1	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
Due				
2026	-	23,923.15	54,444.44	23,923.15
2027	-	23,106.48	57,037.04	23,106.48
2028	-	22,250.93	58,333.33	22,250.93
2029	-	21,375.93	59,629.63	21,375.93
2030	-	20,481.48	62,222.22	20,481.48
2031	-	19,237.04	63,518.52	19,237.04
2032	-	17,966.67	66,111.11	17,966.67
2033	-	16,644.44	68,703.70	16,644.44
2034	-	15,270.37	72,592.59	15,270.37
2035	-	13,818.52	75,185.19	13,818.52
2036	-	12,314.81	77,777.78	12,314.81
2037	-	10,759.26	81,666.67	10,759.26
2038	-	9,125.93	84,259.26	9,125.93
2039	-	7,440.74	88,148.15	7,440.74
2040	-	5,677.78	90,740.74	5,677.78
2041	-	3,862.96	94,629.63	3,862.96
2042	-	1,970.37	98,518.52	1,970.37
	\$ -	\$ 245,227	\$ 1,253,519	\$ 245,227

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Revenues	\$4,602,346	\$ 4,609,675	\$ 5,524,712	\$ 4,929,227
Expenditures	\$ 2,902,431	\$ 3,002,872	\$ 2,849,005	\$ 3,007,995
Fund Balance*	\$28,402,551	\$30,009,354	\$31,078,258	\$32,999,490

*FY 2025 and 2026 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 2026 contribution of \$2,072,351 reflects the amount of property tax revenues expected to be levied with the 2025 Property Tax Levy during the fiscal year. The 2025 property tax levy, which is collected in calendar year 2026, 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 2026 employer contribution is slightly more for Tax Levy Year 2025. The expected and actual contributions are as follows:

	Actual FY 2024	Budget 2025	Budget 2026
Levy Year	2023	2024	2025
Police Pension Fund	\$1,841,399	\$2,045,958	\$2,072,351

**Village of River Forest
Police Pension Fund
Budget Detail by Account
Fiscal Year 2026 Budget**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Increase (Decrease)	% Inc (Dec)
09	Police Pension Fund							
09-00-00-45-5100	Interest	293,211	179,909	350,000	188,356	350,000	-	0.00%
09-00-00-45-5200	Net Change in Fair Value	608,439	2,257,194	1,944,758	3,000,000	2,147,518	202,760	10.43%
	Interest	901,650	2,437,103	2,294,758	3,188,356	2,497,518	202,760	8.84%
09-00-00-41-1100	Employer Contribution	1,943,889	1,841,399	1,969,131	2,005,573	2,072,351	103,220	5.24%
09-00-00-46-7350	Employee Contribution	302,633	323,844	345,786	330,783	359,358	13,572	3.92%
	Grants & Contributions	2,246,522	2,165,243	2,314,917	2,336,356	2,431,709	116,792	5.05%
					-			
	Revenue	3,148,172	4,602,346	4,609,675	5,524,712	4,929,227	319,552	6.93%
09-00-00-52-6100	Pensions	2,643,769	2,706,011	2,876,557	2,754,380	2,880,527	3,970	0.14%
09-00-00-52-6150	Pension Refund	14,024	131,731	50,000	18,632	50,000	-	0.00%
	Benefits	2,657,793	2,837,742	2,926,557	2,773,012	2,930,527	3,970	0.14%
09-00-00-53-0300	Audit Services	2,205	2,271	2,340	2,340	2,410	70	2.99%
09-00-00-53-0350	Actuarial Services	1,250	4,380	4,520	4,520	4,668	148	3.27%
09-00-00-53-0360	Payroll Services	22,260	21,170	32,320	32,470	33,405	1,085	3.36%
09-00-00-53-0380	Consulting Services	48,741	14,738	15,000	16,288	15,000	-	0.00%
09-00-00-53-0420	Legal Services	3,088	3,170	4,200	4,000	4,000	(200)	-4.76%
09-00-00-53-2100	Bank Fees	2,370	125	200	200	200	-	0.00%
09-00-00-53-4100	Training	-	-	500	500	500	-	0.00%
09-00-00-53-4250	Travel & Meeting	-	-	500	100	500	-	0.00%
09-00-00-53-4300	Dues & Subscriptions	795	795	795	825	825	30	3.77%
09-00-00-53-4400	Medical & Screening	-	-	1,800	1,800	1,800	-	0.00%
09-00-00-54-3100	Misc Expenditures	22,446	18,040	14,140	12,950	14,160	20	0.14%
	Contractual Services	103,155	64,689	76,315	75,993	77,468	1,153	1.51%
	Expense	2,760,948	2,902,431	3,002,872	2,849,005	3,007,995	5,123	0.17%
09	Police Pension Fund	387,224	1,699,915	1,606,803	2,675,707	1,921,232	314,429	19.57%

Fire Pension Fund

BUDGET SNAPSHOT

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Revenues	\$ 3,628,536	\$ 3,629,780	\$4,677,827	\$3,838,226
Expenditures	\$ 2,212,335	\$ 2,307,853	\$2,299,312	\$2,407,135
Fund Balance*	\$ 18,776,790	\$ 20,098,717	\$ 21,155,305	\$ 22,586,396

*FY 2025 and 2026 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 2026 contribution of \$1,776,630 reflects the amount of property tax revenues expected to be levied with the 2025 Property Tax Levy during the fiscal year. The 2025 property tax levy, which is collected in calendar year 2026, 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 2026 employer contribution is slightly higher for Tax Levy Year 2025. The expected and actual contributions are as follows:

	Actual FY 2024	Budget FY 2025	Budget FY 2026
Levy Year	2023	2024	2025
Fire Pension Fund	\$1,673,883	\$1,757,300	\$1,776,630

**Village of River Forest
Fire Pension Fund
Budget Detail by Account
Fiscal Year 2026 Budget**

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Increase (Decrease)	% Inc (Dec)
10	Fire Pension Fund							
10-00-00-45-5100	Interest/Dividends	171,026	343,344	350,000	403,628	375,000	25,000	7.14%
10-00-00-45-5200	Net Change in Fair Value	(43,729)	1,382,369	1,256,741	2,200,000	1,437,733	180,992	14.40%
	Interest	127,297	1,725,713	1,606,741	2,603,628	1,812,733	205,992	12.82%
10-00-00-41-1100	Employer Contribution	1,678,594	1,673,883	1,786,476	1,831,783	1,776,630	(9,846)	-0.55%
10-00-00-46-7350	Employee Contribution	236,986	228,940	236,563	242,416	248,863	12,300	5.20%
	Grants & Contributions	1,915,580	1,902,823	2,023,039	2,074,199	2,025,493	2,454	0.12%
					-			
	Revenue	2,042,877	3,628,536	3,629,780	4,677,827	3,838,226	208,446	5.74%
10-00-00-52-6100	Pensions	2,184,234	2,152,415	2,248,000	2,227,711	2,345,378	97,378	4.33%
	Benefits	2,184,234	2,152,415	2,248,000	2,227,711	2,345,378	97,378	4.33%
10-00-00-53-0300	Audit Services	2,205	2,271	2,340	2,340	2,410	70	2.99%
10-00-00-53-0350	Actuarial Services	4,020	4,150	4,303	4,370	4,545	242	5.62%
10-00-00-53-0360	Payroll Services	15,565	15,675	16,050	16,050	16,505	455	2.83%
10-00-00-53-0380	Consulting Services	12,650	17,967	15,000	20,000	15,000	-	0.00%
10-00-00-53-0420	Legal Services	2,838	3,420	3,500	10,000	3,500	-	0.00%
10-00-00-53-2100	Bank Fees	129	-	200	200	200	-	0.00%
10-00-00-53-4100	Training	-	250	500	500	500	-	0.00%
10-00-00-53-4250	Travel & Meeting	200	-	500	-	500	-	0.00%
10-00-00-53-4300	Dues & Subscriptions	795	795	795	825	825	30	3.77%
10-00-00-53-4400	Medical & Screening	-	-	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	14,931	15,392	15,615	16,266	16,722	1,107	7.09%
	Contractual Services	53,333	59,920	59,853	71,601	61,757	1,904	3.18%
	Expense	2,237,567	2,212,335	2,307,853	2,299,312	2,407,135	99,282	4.30%
10	Fire Pension Fund	(194,690)	1,416,201	1,321,927	2,378,515	1,431,091	109,164	8.26%

The header features a dark blue background on the right side with the library's name in white. On the left, there is a faint, stylized image of a window with a grid pattern.

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
\$1,718,623	\$1,722,700	\$1,722,700	\$1,812,050

EXPENDITURES

FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
\$1,436,420	\$2,787,700	\$1,898,000	\$2,727,050

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 \$89,350. The FY 2026 budget includes \$915,000 in capital expenditures that are intended to be funded with capital reserves and donations.

**Village of River Forest
Budget Detail By Account
Fiscal Year 2026 Budget**

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET	\$CHNG FY25/26	% CHNG FY25/26
RIVER FOREST PUBLIC LIBRARY							
REVENUES							
Taxes							
Property Taxes	1,414,162	1,562,783	1,615,000	1,615,000	1,685,000	70,000	4.33%
Replacement Taxes	46,983	36,482	25,000	25,000	16,000	(9,000)	-36.00%
Total Taxes	1,461,145	1,599,265	1,640,000	1,640,000	1,701,000	61,000	3.72%
Charges for Services							
Connections Program	2,895	4,126	5,000	5,000	3,500	(1,500)	-30.00%
Lost Books	3,724	3,279	3,500	3,500	4,000	500	14.29%
Book Sales	-	-	-	-	-	-	0.00%
Copy Machine Revenues	2,453	3,271	3,200	3,200	3,000	(200)	-6.25%
Total Charges for Services	9,072	10,676	11,700	11,700	10,500	(1,200)	-10.26%
Interest							
Interest Earned	6,615	28,580	24,500	24,500	23,000	(1,500)	-6.12%
Miscellaneous							
Grants/Donations	130,506	79,058	46,000	46,000	77,350	31,350	68.15%
Miscellaneous	4,814	1,045	500	500	200	(300)	-60.00%
Total Miscellaneous	135,320	80,103	46,500	46,500	77,550	31,050	66.77%
Total Revenues	1,612,152	1,718,623	1,722,700	1,722,700	1,812,050	89,350	5.19%
EXPENDITURES							
Personal Services							
Salaries	695,187	761,347	875,000	875,000	933,500	58,500	6.69%
Total Personal Services	695,187	761,347	875,000	875,000	933,500	58,500	6.69%
Employee Benefits							
Health Insurance	37,318	38,031	65,000	65,000	70,200	5,200	8.00%
FICA/Medicare	52,166	58,839	67,000	67,000	71,500	4,500	6.72%
IMRF Pension	44,020	45,879	50,000	50,000	51,500	1,500	3.00%
Total Employee Benefits	133,503	142,750	182,000	182,000	193,200	11,200	6.15%
Contractual Services							
Payroll Services	6,095	5,634	6,200	6,200	6,200	-	0.00%
Staff Training	2,257	1,224	6,000	6,000	5,600	(400)	-6.67%
Membership Dues	2,350	2,459	5,000	5,000	3,000	(2,000)	-40.00%
Trustee Training	80	150	1,000	1,000	1,250	250	25.00%
Professional Developmnt	3,191	5,162	13,000	13,000	7,250	(5,750)	-44.23%
Advertising	2,921	2,287	6,000	6,000	5,000	(1,000)	-16.67%
Other Programs	27,346	34,922	57,615	57,615	59,850	2,235	3.88%
Connections Programs	2,869	1,541	5,000	5,000	3,500	(1,500)	-30.00%
Tech Support Services	18,493	27,178	24,750	24,750	27,750	3,000	12.12%
Automation-Swan/Rails	37,161	39,412	45,000	45,000	44,250	(750)	-1.67%
Consulting/Legal	15,952	3,269	6,000	6,000	41,500	35,500	591.67%
Auditing	9,725	10,175	11,000	11,000	12,250	1,250	11.36%
Copier Lease & Maint	4,049	4,420	5,785	5,785	5,450	(335)	-5.79%
Automation - Subscription	8,989	10,467	16,000	16,000	14,200	(1,800)	-11.25%
Liability Insurance	15,930	17,483	22,500	22,500	23,850	1,350	6.00%
Maintenance - Service	59,150	70,251	85,000	85,000	87,000	2,000	2.35%
Utilities	25,562	11,747	27,000	17,000	15,000	(12,000)	-44.44%

Village of River Forest
Budget Detail By Account
Fiscal Year 2026 Budget

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET	\$CHNG FY25/26	% CHNG FY25/26
RIVER FOREST PUBLIC LIBRARY							
Strategic Initiatives	1,568	-	15,000	15,000	15,000	-	0.00%
Security	-	-	-	10,000	-	-	#DIV/0!
Total Contractual Svcs	243,687	247,780	357,850	357,850	377,900	20,050	5.60%
Commodities							
Newsletter	8,437	7,393	7,900	7,900	7,000	(900)	-11.39%
Inter-Library Expenses	525	898	1,200	1,200	1,200	-	0.00%
Postage and Delivery	2,018	3,062	3,750	3,750	4,250	500	13.33%
Telephone/Internet	11,804	11,509	11,000	11,000	13,500	2,500	22.73%
Books	71,835	75,477	82,500	82,500	82,000	(500)	-0.61%
Periodicals	6,825	6,476	7,000	7,000	7,500	500	7.14%
Online E Content	74,384	82,553	86,500	86,500	88,000	1,500	1.73%
Audio/Visual	15,209	14,361	16,000	16,000	16,000	-	0.00%
Office Supplies	3,479	2,799	4,600	4,600	4,000	(600)	-13.04%
Library Supplies	4,026	3,871	5,900	5,900	5,300	(600)	-10.17%
Copier Supplies	1,789	1,624	2,600	2,600	2,100	(500)	-19.23%
Building Mat and Supplies	4,314	5,507	6,000	6,000	7,000	1,000	16.67%
Equipment/ Furniture/Tech	3,701	3,019	10,500	10,500	7,000	(3,500)	-33.33%
Misc Expenditures	1,105	1,768	2,400	2,400	2,600	200	8.33%
Total Commodities	209,451	220,317	247,850	247,850	247,450	(400)	-0.16%
Capital Reserve Contribution	45,000	50,000	60,000	60,000	60,000	-	0.00%
Total Operating Expenditures	1,326,828	1,422,194	1,722,700	1,722,700	1,812,050	89,350	5.19%
Capital Outlay							
Furniture & Equipment	12,112	-	-	-	-	-	0.00%
Equipment Technology	44,559	14,227	48,000	25,000	15,000	(33,000)	-68.75%
Building Improvements	1,338	-	1,017,000	150,300	900,000	(117,000)	-11.50%
Total Capital Outlay	58,009	14,227	1,065,000	175,300	915,000	(150,000)	-14.08%
Total Expenditures	1,384,837	1,436,420	2,787,700	1,898,000	2,727,050	(60,650)	-2.18%



Jurisdictional Statistics

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

Size, Development and Infrastructure

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

Population

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

2020 Census Highlights

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

Municipal Services & Facilities

Number of full time employees	78
Miles of streets	31.6
Miles of alleys	3.9
Miles of sanitary sewers	33.13
Miles of storm sewers	3.37
Miles of water mains	40
Number of street lights	1,998
Refuse Collection Customers	2,887
Water Billing Customers	3,164

Annual taxable sales

2015	\$185,525,800
2016	\$175,191,117
2017	\$183,264,298
2018	\$186,783,919
2019	\$183,937,254
2020	\$181,641,557
2021	\$222,815,896
2022	\$231,579,654
2023	\$240,444,783

Property Tax Rates

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

Last Ten Levy Years

Tax Levy Year	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Calendar Year Collected	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Village of River Forest	1.090	1.353	1.249	1.124	1.270	1.222	1.154	1.357	1.389	1.319
School Districts	6.565	8.087	7.546	6.822	7.788	7.284	7.131	8.403	8.643	7.539
Cook County	0.386	0.431	0.446	0.453	0.454	0.489	0.496	0.533	0.552	0.568
Park District	0.257	0.318	0.291	0.262	0.293	0.294	0.276	0.324	0.331	0.316
Water Reclamation	0.345	0.374	0.382	0.378	0.389	0.396	0.402	0.406	0.426	0.430
Public Library - Village Component Unit	0.216	0.265	0.241	0.217	0.236	0.227	0.214	0.252	0.258	0.246
Township	0.096	0.119	0.109	0.099	0.111	0.109	0.103	0.121	0.124	0.115
Other (1)	0.121	0.098	0.093	0.072	0.105	0.075	0.108	0.080	0.120	0.089
Total- all purposes	9.076	11.045	10.357	9.427	10.646	10.096	11.476	11.843	10.622	10.599
Share of total tax rate levied for the Village of River Forest	12.01%	12.25%	12.06%	11.92%	11.93%	12.10%	11.82%	11.73%	12.42%	12.13%

Note:

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

Data Source:

Cook County Clerk's Office

Equalized Assessed Value

Tax Levy Year	Residential	Commercial	Industrial/ Railroad	Total Assessed Value	Village Property Tax Rate	Total Equalized Assessed Value
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			197,894,783	1.154	586,302,873
2016				173,225,068	1.357	485,584,510
2015				176,259,471	1.389	470,348,398
2014	162,447,990	18,530,942	430,763	181,409,695	1.319	488,390,939

Notes:

Property in the Village is reassessed by the County every three years.

Refer to the Property Tax Rates - Direct and Overlapping Governments schedule for additional property tax rate information.

Equalized Assessed Value - The State of Illinois calculates an equalization factor each year to bring the assessed value of property to 1/3.

Data Source:

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

Top Ten Principal Property Taxpayers

Taxpayer	Type of Business	2023 Levy Year	
		Equalized Assessed Valuation	Percentage of Total Equalized Assessed
Ramco Healthcare Holdings	Medical Center	\$ 12,942,330	1.7%
River Forest Town Center One	Retail Center	11,316,570	1.5%
River Forest Town Center Two	Retail Center	9,802,231	1.3%
Albertson's (Jewel)	Grocery Store	4,891,148	0.6%
Ell Bay (Fresenius)	Medical Center	4,118,264	0.5%
Mid America (Fresh Thyme)	Grocery Store	2,598,866	0.3%
River Forest Tennis Club	Recreation	1,965,759	0.3%
Chicago Title Land Trust	Retail Center	1,413,782	0.2%
Co Has (Loyola)	Medical Center	1,232,401	0.2%
Jack Strand	Retail Center	1,117,240	0.1%
Totals		<u>\$ 51,398,591</u>	<u>6.8%</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 2026 – 2030 Five Year Capital Improvement Program is contained in this section. Detailed information on those capital items included in the 2026 Budget and the impact those items have on the 2026 operating Budget are included.

Capital Improvement Program

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

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

Capital Improvement Categories

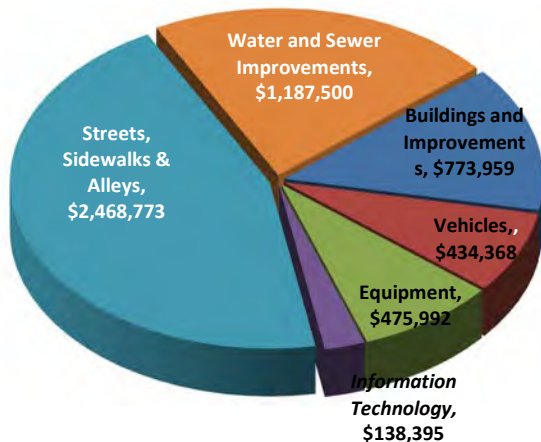
Capital Improvements included in the Fiscal Year 2026 Budget total \$5,478,987 from the following categories:

Buildings and Improvements

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

3 Facilities

Capital Improvements by Category



Vehicles 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 2026 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

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

31.6 miles

Water and Sewer Improvements

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

76.5 miles of sewer and water mains

Capital Improvement Program

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

Capital Improvement Funding Sources

The Five Year Capital Improvement Program (CIP) is financed through the following Village funds or specific revenue sources. The individual project sheet will indicate if a project is intended to be financed with a specific revenue source, such as a grant, within the fund. The proposed FY 2026 funding sources are described below:

General Fund

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

Motor Fuel Tax Fund (MFT)

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

Water and Sewer Fund

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

Capital Equipment Replacement Fund

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

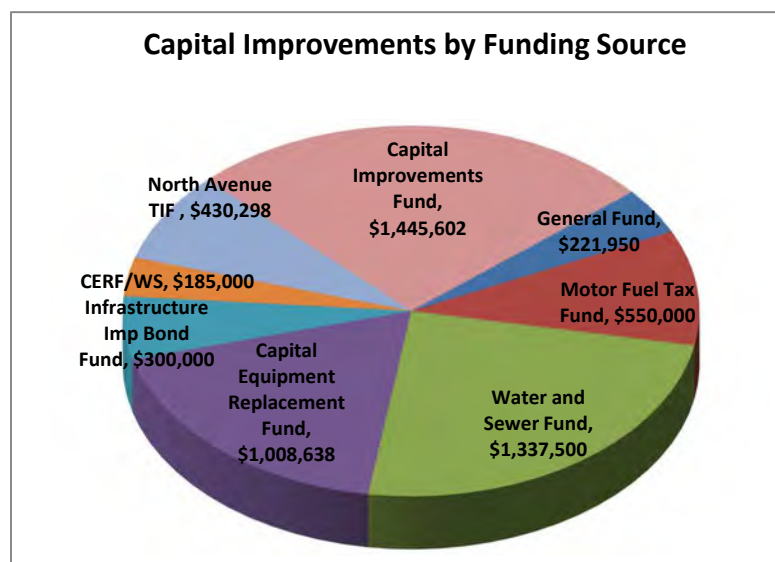
Capital Improvements Fund

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

Infrastructure Improvement Bond Fund

The Infrastructure Improvement Bond Fund accounts for the proceeds of the 2024 General Obligation Limited Tax Bonds and is used to fund street improvements.

Five-Year Capital Improvement Program schedules and detailed project sheets for each capital item included in the FY 2026 Budget are included in this document.



Capital Improvement Program

Capital Budget Impact on Operating Budget

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

PROJECT/DESCRIPTION	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Fire Administrative Vehicle	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Police Marked Squad	\$ 3,890	\$ 3,890	\$ 3,890	\$ 3,890	\$ 3,890
Police Marked Patrol	\$ 3,890	\$ 3,890	\$ 3,890	\$ 3,890	\$ 3,890
Public Works Aerial Truck	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Police Pole Mount Radar Signs	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Police Radios Handheld & In Car	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Police Unmanned Aircraft System	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Fire Hydraulic Extrication Equip	\$ -	\$ 1,450	\$ 1,450	\$ 1,450	\$ 1,450
Fire Self-Contained Breathing App	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Public Works Sewer Televising Sys	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Public Works Salt Brine Equipment	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
Public Works 6" Trash Pump #1	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75
Police Firing Range Rehab	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Software Upgrades	\$ 7,450	\$ 7,450	\$ 7,450	\$ 7,450	\$ 7,450
Computers	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Total Operating Budget	\$ 37,105	\$ 38,555	\$ 38,555	\$ 38,555	\$ 38,555

Village of River Forest, Illinois
Five Year Capital Improvement Program
Fiscal Year 2026 Budget

CATEGORY	Fiscal Year					Five Year Total
	2026	2027	2028	2029	2030	
Buildings and Improvements	773,959	545,116	370,640	120,000	15,000	1,824,715
Vehicles	434,368	199,514	2,489,520	537,041	546,713	4,207,156
Equipment	475,992	556,875	180,054	543,004	433,058	2,188,983
Information Technology	138,395	95,000	25,000	205,000	135,000	598,395
Streets, Sidewalks & Alleys	2,468,773	4,081,805	5,010,996	1,200,000	1,240,000	14,001,574
Water and Sewer Improvements	1,187,500	2,399,500	2,482,500	1,815,500	2,385,500	10,270,500
Total	5,478,987	7,877,810	10,558,710	4,420,545	4,755,271	33,091,323

PROPOSED FUNDING SOURCE	Fiscal Year					Five Year Total
	2026	2027	2028	2029	2030	
General Fund (GF)	221,950	393,300	1,230,539	120,000	120,000	2,085,789
Motor Fuel Tax Fund (MFT)	550,000	500,000	784,700	500,000	500,000	2,834,700
Water and Sewer Fund (WS)	1,337,500	2,529,500	2,612,500	1,965,500	2,515,500	10,960,500
Capital Equipment Replacement Fund (CERF)	1,008,638	686,739	2,669,574	961,763	918,561	6,245,275
CERF/WS	185,000	46,350	220,000	118,281	61,210	630,842
Capital Improvements Fund (CIF)	1,445,602	1,165,688	475,164	455,000	340,000	3,881,453
Infrastructure Improvements Bond Fund (IIBF)	300,000	300,000	310,000	300,000	300,000	1,510,000
North Avenue TIF District (N-TIF)	430,298	2,256,233	2,256,233	-	-	4,942,764
Totals	5,478,987	7,877,810	10,558,710	4,420,545	4,755,271	33,091,323

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 2026 include:

Improvement	Cost of Improvement	Funding Source	Nature of Project
Firing Range Rehab	\$ 57,204	CERF	Recommended
Village Hall Improvements	\$ 380,000	CIF/CERF	Recommended
Fire Station	\$ 50,645	CIF	Contingent
Garage Improvements	\$ 20,000	GF/CIF	Contingent
PD Renovations	\$ 115,110	CIF	Recommended
Solar Installation	\$ 131,000	CIF	Contingent
Pumping Station Improvements	\$ 20,000	CERF/WS	Critical
Total	\$ 773,959		

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 2026 Budget**

This Project is:		Fiscal Year					Five Year Total	Funding Source
		2026	2027	2028	2029	2030		
Police								
Firing Range Rehab	Recommended	57,204	-	-	-	-	57,204	CERF
Village Hall								
Village Hall Improvements	Recommended	380,000	160,000	-	100,000	15,000	655,000	CIF/CERF
Fire Station	Contingent	50,645	148,436	-	-	-	199,081	CIF
PD Renovations	Recommended	115,110	236,680	150,640	-	-	502,430	CIF
Public Works								
Garage Improvements	Contingent	20,000	-	-	-	-	20,000	GF/CIF
Pumping Station Improvements	Critical	20,000	-	220,000	20,000	-	260,000	CERF/WS
Solar Installation	Contingent	131,000	-	-	-	-	131,000	CIF
Total		773,959	545,116	370,640	120,000	15,000	1,824,715	

Proposed Funding Source	Fiscal Year					Five Year Total
	2026	2027	2028	2029	2030	
Water and Sewer Fund (WS)	20,000	-	-	20,000	-	40,000
General Fund	20,000	-	-	-	-	20,000
Capital Equipment Replacement Fund (CERF)	407,204	-	-	-	-	407,204
CERF - Water and Sewer (CERF/WS)	-	-	220,000	-	-	220,000
Capital Improvement Fund (CIF)	326,755	545,116	150,640	100,000	15,000	1,137,511
Totals	773,959	545,116	370,640	120,000	15,000	1,824,715

Building and Improvements - Police

Firing Range Rehab

FY 2026	\$57,204	CERF
FY 2033	\$108,915	CERF
FY 2038	\$79,265	CERF
FY 2041	\$142,045	CERF

☐ 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

Repair/Improvement	Estimated Cost	Fiscal Year
Ventilation Direct Digital Control System	\$ 19,952	FY 2026
Ventilation VFD for Make-Up Air Unit	\$ 3,978	FY 2026
Ventilation Start Up and Commissioning	\$ 2,293	FY 2026
Ventilation Custom Radial Diffusers	\$ 2,965	FY 2026
Ventilation Control Piping and Wiring	\$ 3,598	FY 2026
Air Filtration Unit	\$ 24,418	FY 2026
Bullet Trap Conversion	\$ 51,137	FY 2033
Combat/Protective Wall System	\$ 28,834	FY 2033
Ballistic Ceiling Baffles	\$ 28,943	FY 2033
Range Master Control System	\$ 17,070	FY 2038
Network Interface	\$ 3,246	FY 2038
Rail and Target Encasements	\$ 6,984	FY 2038
Lateral Target with base	\$ 16,061	FY 2038
Target Turners	\$ 6,487	FY 2038
Electronic Enclosures	\$ 6,218	FY 2038
Shooting Stalls	\$ 23,198	FY 2038
Ventilation Direct Digital Control System	\$ 50,964	FY 2041
Ventilation VFD for Make-Up Air Unit	\$ 10,161	FY 2041
Ventilation Start Up and Commissioning	\$ 5,857	FY 2041
Ventilation Custom Radial Diffusers	\$ 4,570	FY 2041
Ventilation Control Piping and Wiring	\$ 8,122	FY 2041
Air Filtration Unit	\$ 62,372	FY 2041

FY 2026 Sub-total	\$	57,204	
FY 2033 Sub-total	\$	108,915	
FY 2038 Sub-total	\$	79,265	
FY 2041 Sub-total	\$	142,045	
Total Project Cost	\$	387,429	

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

Additional Justifications

FY 2026 - 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.

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 - 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.

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

Buildings and Improvements

Village Hall Improvements		CIF	CERF
	FY 2026	\$30,000	\$350,000
	FY 2027	\$160,000	\$0
	FY 2028	\$0	\$0
	FY 2029	\$100,000	\$0
	FY 2030	\$15,000	\$0



☐ Critical

☒ Recommended

☐ Contingent on Funding

Spending History

FY 2025	\$89,154	(RTU #3 Replacement; Interior door ADA access improvements)
FY 2024	\$283,425	(Office Furniture Upgrades, Apparatus Bay Roof Improvements, PD Exterior lighting)
FY 2023	\$1,500	
FY 2022	\$44,272	(Dispatch Center Roof Replacement)
FY 2021	\$18,428	(HVAC compressor replacements and repairs)

Project Description & Justification

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

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 2026; 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 working condition of all Village Hall HVAC units are continually monitored. RTU #3 was replaced in FY 2025. An HVAC Monitoring and Automation system is scheduled to be installed in FY 2026; this will improve monitoring and maintenance of the HVAC system. RTUs #2 and #1 are schedule for replacement in FY 2027 and FY 2029, respectively.

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 guards are scheduled for repair 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 2026
Replace Emergency Generator	\$350,000	FY 2026
Building Envelope Improvements	\$60,000	FY 2027
RTU #2 Replacement	\$100,000	FY 2027
RTU #1 Replacement	\$100,000	FY 2029
Roof Ice Guard Repairs	\$15,000	FY 2030
Total	\$655,000	

Project Impact

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

Buildings and Improvements - Fire Department

Fire Station Improvements



FY 2026	\$50,645	CIF
FY 2027	\$148,436	CIF
FY 2028	\$0	CIF
FY 2029	\$0	CIF
FY 2030	\$0	CIF

☐ Critical

☐ Recommended

☒ Contingent on Funding

Spending History

FY 2025	\$45,000	Projected - Wall and Floor Office Restoration
FY 2024	\$0	
FY 2023	\$0	
FY 2022	\$0	
FY 2021	\$0	

Project Description & Justification

The Fire Station, located at 400 Park Avenue, is the facility that houses all firefighting and EMS vehicles, equipment, living quarters for Firefighter/Paramedics, file storage, office space, and supplies necessary for Fire Department Operations. All janitorial and minor maintenance tasks and operations are performed and coordinated by Fire Department personnel. Tasks and functions that cannot be performed in-house are outsourced. The replacement of floor and wall coverings in the office areas are scheduled for FY 2025. Painting/resealing of floor and painting of all doors on the apparatus bays scheduled for 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
Reseal floor and paint doors in apparatus bay	\$ 50,645	FY 2026
Firefighter bunkroom upgrades	\$ 148,436	FY 2027
Total	\$ 199,081	

Project Impact

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

Building and Improvements - Police

Police Department Renovations

FY 2026	\$115,110	CIF
FY 2027	\$236,680	CIF
FY 2028	\$150,640	CIF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Spending History

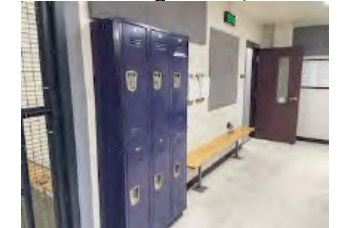
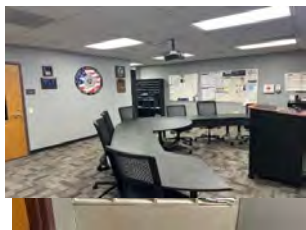
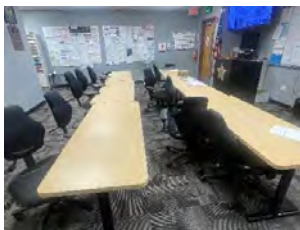
FY 2025 \$52,122



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 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 and 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 have not been resurfaced since the building was completed in 1998 and need resurfacing. The Booking Room workstations and storage were installed when the building was completed in 1998 and have exhausted their 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

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.



File Room

File Room

Booking Area

Booking Area

The main components of the renovation are the following:

- Locker Rooms
- Booking Room
- File Room

Women's Locker Room	Estimated Cost	Fiscal Year
Locker-Materials	\$ 25,110	FY2026
Locker-Delivery and Installation	\$ 5,830	FY2026
Locker-Freight	\$ 1,170	FY2026
Renovation (Flooring, Fixtures, and Finish)*	\$ 73,000	FY2026

Women's Locker Room Subtotal	\$ 105,110	FY 2026
Garage Floor Resurfacing	Estimated Cost	Fiscal Year
Garage Floor Resurfacing	\$ 10,000	FY 2026
Garage Floor Resurfacing Subtotal	\$ 10,000	FY 2026
Men's Locker Room	Estimated Cost	Fiscal Year
Locker-Materials	\$ 70,090	FY2027
Locker-Delivery and Installation	\$ 18,020	FY2027
Locker-Freight	\$ 2,570	FY2027
Renovation (Flooring, Fixtures, and Finish)*	\$ 146,000	FY2027
Men's Locker Room Subtotal	\$ 236,680	FY2027
Booking Room & File Room Storage		
Booking Desk Area and Storage	\$ 97,490	FY2028
File Room Storage	\$ 23,090	FY2028
Delivery and Installation	\$ 26,890	FY2028
Freight	\$ 3,170	FY2028
Booking Room & File Room Storage Subtotal	\$ 150,640	FY2028
FY2026 Total	\$ 115,110	
FY2027 Total	\$ 236,680	
FY2028 Total	\$ 150,640	
Total Project Cost	\$ 502,430	

* estimated

Project Alternative

The alternative to replacing the lockers is to continue to repair the current lockers that were manufactured in the early 1990s, which is less desirable than replacing them. Key components and mechanical parts are not available due to the age of the lockers. The lockers were not designed for everyday use by law enforcement use and have limited functional storage space. The alternative to replacing the floor tile and fixtures is to keep the twenty-five year old deteriorating infrastructure. The 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.

Annual \$ Impact on Operating Budget-None	Description of Operating Budget Impact-N/A
--	---

Buildings and Improvements - Public Works

Public Works Garage Improvements



FY 2026	\$20,000	GF
FY 2027	\$0	CIF
FY 2028	\$0	CIF
FY 2029	\$0	CIF
FY 2030	\$0	CIF

☐ Critical

☐ Recommended

☒ Contingent on Funding

Spending History

FY 2024	\$112,600	Projected (PW Garage Interior Remodel)
FY 2024	\$61,658	(Rebuild salt storage shed, garage door, and door keypad)
FY 2023	\$0	
FY 2022	\$0	
FY 2021	\$1,167	

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 will be needed 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:

Repair/Improvement	Estimated Cost	Year
Shelving, shop storage, and furniture	\$ 20,000	FY 2026
Total	\$ 20,000	

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 2026	\$20,000	WS
FY 2027	\$0	WS
FY 2028	\$220,000	CERF/WS
FY 2029	\$20,000	WS
FY 2030	\$0	WS

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

FY 2025	\$0
FY 2024	\$0
FY 2023	\$0
FY 2022	\$20,000 (Stucco coating system application)
FY 2021	\$3,700 (Repairs to backup generator)

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.

An evaluation of the energy efficiency of the building was performed by ComEd in FY 2019 to assess if there are any improvements to electrical systems/fixtures that would increase efficiency and be eligible for their incentive program. LED lighting upgrades were performed as a result of this analysis on the interior lighting of the building. A Facility Condition Assessment of the Pumping Station was performed to evaluate the overall condition of the buildings and sites, and provide information regarding the condition and life expectancy of the major components. The report summarizes the recommended projects involving improvements and maintenance to this facility. A Caterpillar 3400 500KW Diesel Emergency Generator and Switch Panel were purchased in FY 1988 and are on year 35 of their 40 year useful life. Replacement of the generator and switch panel are anticipated for FY 2028 and are estimated to cost approximately \$220,000.

Exterior upgrades are recommended for FY 2026 for both security and aesthetic purposes. This includes fence installation and tuck pointing of an exterior stone wall, along with additional minor additional repairs to the exterior of the building. Reflooring of the pump station basement is anticipated for FY 2029.

Repair/Improvement	Estimated Cost	Year
Exterior Fencing, Tuck Pointing, and Security Improvements	\$20,000	FY 2026
Emergency Generator and Switch Panel	\$220,000	FY 2028
Refloor basement	\$20,000	FY 2029
Total	\$260,000	

Project Impact

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

Buildings and Improvements - Solar Installation

Solar Installation



FY 2026	\$131,000	CIF
FY 2027	\$0	
FY 2028	\$0	
FY 2029	\$0	
FY 2030	\$0	

☐ Critical

☐ Recommended

☒ Contingent on Funding

Spending History

FY 2025 \$0

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. After rebates and incentives, the anticipated cost is approximately \$37,000. Staff will seek grant funding to further offset the cost of the project.

Repair/Improvement	Estimated Cost	Year
Total	\$0	

Project Impact

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

VEHICLES

Vehicles – Five Year Capital Improvement Program

The Village of River Forest recognizes the importance of maintaining, replacing, and purchasing new vehicles to guarantee public safety and the efficient delivery of services. The following is a breakdown of current vehicular levels for all vehicles owned by the Village and the replacement schedule for FY 2026:

Department	Number of Vehicles to be Replaced in FY 2026	Cost of Vehicles to be Replaced in FY 2026	Total Number of Vehicles in Fleet
Building	-	\$ -	1
Police	2	\$ 154,868	18
Fire	1	\$ 39,500	9
Public Works	1	\$ 240,000	17
Total	4	\$ 434,368	45

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 2026 Budget

Vehicles	Fiscal Year					Five Year	Funding Source
	2026	2027	2028	2029	2030	Total	
Building	-	-	45,000	-	-	45,000	CERF
Police	154,868	132,564	308,237	113,266	143,052	851,987	CERF
Fire	39,500	1,800,000	-	343,000	-	2,182,500	GF/CERF
Public Works	240,000	66,950	336,283	80,775	403,661	1,127,669	CERF & CERF/WS
Total	434,368	1,999,514	689,520	537,041	546,713	4,207,156	

Proposed Funding Source	Fiscal Year					Five Year
	2026	2027	2028	2029	2030	Total
General Fund	39,500	-	-	-	-	39,500
Capital Equipment Replacement Fund (CERF)	394,868	1,999,514	689,520	456,266	485,503	4,025,670
CERF- Water and Sewer (CERF/WS)	-	-	-	80,775	61,210	141,985
Totals	434,368	1,999,514	689,520	537,041	546,713	4,207,156

**Village of River Forest, Illinois
Five Year Capital Improvement Program
Vehicles-Police
Fiscal Year 2026 Budget**

Police Department	Year	Vehicle #	This Project is:	Fiscal Year					Five Year Total	Funding Source
				2026	2027	2028	2029	2030		
Marked Squad Car	2023	1	Recommended	-	-	78,020	-	-	78,020	CERF
Marked Squad Car	2023	2	Recommended	-	-	76,739	-	-	76,739	CERF
Marked Squad Car	2023	3	Recommended	-	-	76,739	-	-	76,739	CERF
Marked Squad Car	2023	4	Recommended	-	75,234	-	-	79,839	155,073	CERF
Marked Squad Car	2023	5	Recommended	-	-	76,739	-	-	76,739	CERF
Marked Squad Car	2022	6	Recommended	74,990	-	-	79,581	-	154,571	CERF
Marked Traffic/Patrol	2020	8	Recommended	79,878	-	-	-	-	79,878	CERF
Community Service Vehicle	2020	10	Recommended	-	-	-	33,685	-	33,685	CERF
Detectives Vehicle	2017	12	Recommended	-	57,330	-	-	-	57,330	CERF
Chief's Vehicle	2023	17	Recommended	-	-	-	-	63,213	63,213	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						-	
Total				154,868	132,564	308,237	113,266	143,052	851,987	

Proposed Funding Source	Fiscal Year					Five Year Total
	2026	2027	2028	2029	2030	
Capital Equipment Replacement Fund (CERF)	154,868	132,564	308,237	113,266	143,052	851,987
Totals	154,868	132,564	308,237	113,266	143,052	851,987

Vehicles - Police

Marked Squad Car	FY 2026	\$74,990	CERF
Squad 6	FY 2029	\$79,581	CERF
<input type="radio"/> Critical	<input checked="" type="radio"/> Recommended	<input type="radio"/> Contingent on Funding	

Make	Ford
Model	Explorer AWD
Year	2022
Cost	\$56,241
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 October 2022. The mileage is 49,516 as of 12/1/2024. The average monthly miles driven is 2,000. Estimated mileage at the time of replacement: 60,000.

Vehicle Description

The recommended replacement model is a larger vehicle, such as a SUV. This vehicle serves as a multi-purpose utility vehicle for deploying the speed trailer and rapid deployment equipment. The vehicle houses the Automatic License Plate Reader System (ALPR), used for traffic and parking operations. This vehicle will be 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, reusable laptops, radars, and video equipment will be removed and reinstalled in the new cars.

Maintenance Costs		Average Cost per Repair
Routine Maintenance since October 2022	\$6,796.00	16 @ \$424.75
Cost of Repairs While Under Warranty	\$0.00	
Total Spent on Maintenance and Repairs	\$6,796.00	

Project Alternative

Due to the nature of the use, deferral beyond three years is not recommended for patrol vehicles. The reliability decreases as age increases, and maintenance and repair costs often increase. Major vehicle manufacturers continue the development of Hybrid and/or All-Electric Vehicles for law enforcement patrol use. As their availability expands, the availability of the equipment needed to outfit the vehicles for patrol use will also need to expand. The price of these vehicles is high compared to traditional vehicles, but the price may reduce when the supply increases. The FY 2029 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. The ALPR equipment serves a mission-critical function for daily parking and other enforcement assignments.

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

Marked Traffic/Patrol	FY 2026	\$79,878	CERF
Patrol 8	FY 2031	\$88,192	CERF
<input type="radio"/> Critical	<input checked="" type="radio"/> Recommended	<input type="radio"/> Contingent on Funding	

Make Ford
 Model F-150 Police Responder
 Year 2020
 Cost \$48,500
 Useful Life 5 years
 Current Life 4.5 years

Project Description & Justification

This vehicle is a marked squad car used for daily patrol activities. Car #8 is used as a Traffic Enforcement/Accident Investigation unit and serves as the Department's primary Truck Enforcement vehicle. The mileage is 46,500 as of 12/1/2024. It is estimated that the vehicle averages 850 miles per month and serves as a front-line car until other operational needs or mechanical issues dictate its rotation or replacement.

Vehicle Description

The F-150 Police Responder is used for traffic enforcement, truck enforcement, accident investigation, radar/message board trailer deployment, police mountain bike deployment, evidence transport, and WESTAF Major Accident Team deployment. The unit has high water, severe winter conditions, and off-road capabilities to meet all mission-critical assignments. The vehicle has onboard storage for evidence technician equipment, entry tools, protective gear, and specialized hardware.

		Average Cost per Repair
Maintenance Costs		
Routine Maintenance since May 2020	\$7,656.00	18 @ \$425.00
Cost of Repairs While Under Warranty	\$0.00	
Total Spent on Maintenance and Repairs	\$7,656.00	

Project Alternative

At this time, the Traffic Enforcement car is used to meet the community's number one citizen-driven complaint: speeding and reckless drivers. In addition, the vehicle is used for multiple operational applications. The Department will evaluate this unit's effectiveness and make recommendations to determine actual or deferred replacement. The development of Hybrid and/or All-Electric Vehicles for law enforcement patrol use continues by primary vehicle manufacturers. As their availability expands, the availability of the equipment needed to outfit the vehicles for patrol use will also need to expand. The price of these vehicles is high compared to traditional vehicles, but the price may reduce when the supply increases. The FY 2031 cost assumes the funding requirement anticipated for purchasing an All-Electric Vehicle. The Village will also pursue grant funding for the electrification of its fleet.

Operational Impact

As a front-line unit, the car is used for all patrol-related activities, plus its specialized applications. This vehicle needs to be properly maintained and replaced as necessary to further the community's expectations of prompt and professional police service.

Project Impact

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

Carryover History

This vehicle was originally scheduled for replacement in FY 2025 and was deferred to FY 2026.

**Village of River Forest, Illinois
Five Year Capital Improvement Program
Vehicles-Fire
Fiscal Year 2026 Budget**

Fire Department	Year	Vehicle #	This Project is:	Fiscal Year					Five Year Total	Funding Source
				2026	2027	2028	2029	2030		
Administrative Vehicle	2019	201	Recommended	-	-	-	63,000	-	63,000	CERF
Administrative Vehicle	2011	202	Critical	39,500	-	-	-	-	39,500	GF
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	N/A	This vehicle is a reserve and replaced with frontline upon purchase					-	
Total				39,500	-	1,800,000	343,000	-	2,182,500	

Proposed Funding Source	Fiscal Year					Five Year Total
	2026	2027	2028	2029	2030	
General Fund	39,500	-	-	-	-	39,500
Capital Equipment Replacement Fund (CERF)	-	-	1,800,000	343,000	-	2,143,000
Totals	39,500	-	1,800,000	343,000	-	2,182,500

Vehicles - Fire

Administrative Vehicle - C202

FY 2026

\$39,500

GF

☒ Critical

☐ Recommended

☐ Contingent on Funding

Make Ford
Model Escape
Year 2011
Cost \$19,058
Useful Life 10 years (6 frontline)
Current Life 13 years



Vehicle Description

C202 is the administrative vehicle that is assigned to the Fire Marshal. This vehicle is purchased through the State of Illinois Central Management Service (CMS) program or at a local dealer that will match the cost in the State Purchasing program. This vehicle is equipped with emergency lights and a siren for emergency response and administrative functions. It can serve as an incident command vehicle at emergency scenes in the absence of the Chief.

Vehicle	Year	Date	Road Mileage
C-202	2011	12/2024	151,945

Maintenance Costs for Past 2.5 Years

Routine Maintenance as of December 2024	\$75 (1 item)
Cost of Repairs	\$30 (1 item)
Total	\$105

Project Alternative

- Pursue the purchase of a hybrid vehicle consistent with the Village's sustainability goals. Total cost of outfitted EV Vehicle is \$66,000.00.
- Purchase an all-wheel drive SUV to place in service for severe weather conditions. This provides better traction ability during response in extreme weather conditions (four wheel vs. two wheel drive). \$39,500.00
Purchase a Ford Escape through Currie Motors, Forest Park through the NWMC.

Operational Impact

The vehicle was just recently deemed unsafe by our mechanic having a severely cracked frame in two places, and has been taken out of service.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
Normal reduction in maintenance costs; \$1,000 Preventative maintenance and repairs	Reduce fleet maintenance by providing new, warranty driven vehicle, replacing older, costlier vehicle

Carryover History

This purchase has been deferred from FY 2020.

Village of River Forest, Illinois
Five Year Capital Improvement Program
Vehicles-Public Works
Fiscal Year 2026 Budget

Public Works Department	Description	Year	Vehicle #	This Project is:	Fiscal Year					Five Year Total	Funding Source
					2026	2027	2028	2029	2030		
Single Axle Dump Truck	Freightliner	2018	30	Recommended	-	-	-	-	192,704	192,704	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	-	-	110,404	-	-	110,404	CERF
Front End Loader	Front End Loader	2012	45	Recommended	-	-	225,879	-	-	225,879	CERF
Aerial Truck	International 4400	2003	46	Critical	240,000	-	-	-	-	240,000	CERF
Pick-Up Truck	Ford F350 Super Duty	2015	49	Recommended	-	66,950	-	-	-	66,950	CERF
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
Total					240,000	66,950	336,283	80,775	403,661	1,127,669	

Proposed Funding Source	Fiscal Year					Five Year Total
	2026	2027	2028	2029	2030	
Capital Equipment Replacement Fund (CERF)	240,000	66,950	336,283	-	342,451	985,683
CERF - Water and Sewer (CERF/WS)	-	-	-	80,775	61,210	141,985
Totals	240,000	66,950	336,283	80,775	403,661	1,127,669

Vehicles - Public Works

Aerial Truck #46

FY 2026

\$240,000

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. This is planned to be replaced with an aerial truck with a chipper box attached, which will increase wood chip capacity compared to the current capabilities of Dump Truck #40.

	Mileage	Hours	Date
Total Vehicle Miles/Hours	22,409	15,104	12/11/2024

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
Total		\$14,136.22

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. The vehicle will then be re-evaluated for replacement, and the Village will explore the potential acquisition of alternative fuel or electric vehicles when they become available in the marketplace.

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 is being deferred again to FY 2026.

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 2026:

Equipment	Cost of Equipment	Funding Source	This Project is:
Pole Mounted Radar (PD)	\$ 14,837	CERF	Recommended
Police Radios-Handheld and In-Car (PD)	\$ 49,189	CERF	Critical
Automatic License Plate Reader New (PD)	\$ 54,976	CIF/N-TIF	Recommended
Unmanned Aircraft System (PD)	\$ 29,450	GF	Recommended
Hydraulic Extrication Equipment (FD)	\$ 70,000	CERF	Recommended
SCBA (FD)	\$ 29,540	CERF	Recommended
Sewer Televising System (PW)	\$ 150,000	CERF/WS	Critical
Salt Brine Equipment (PW)	\$ 31,000	CERF	Recommended
6" Trash Pump #1 (PW)	\$ 35,000	CERF/WS	Recommended
Sign Making Equipment	\$ 12,000	CERF	Recommended
Total	475,992		

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 2026 Budget

This Project is:		Fiscal Year					Five Year	
		2026	2027	2028	2029	2030	Total	Funding Source
Police Department								
Automatic License Plate Reader - Replacement	Recommended	-	-	-	65,950	-	65,950	CERF
Live Scan System	Recommended	-	28,146	-	-	-	28,146	CERF
Overweight Truck Scales	Recommended	-	20,480	-	-	-	20,480	CERF
Pole Mounted Radar	Recommended	14,837	15,134	15,436	15,745	16,060	77,212	CERF
Police Radios	Critical	49,189	51,176	52,456	53,768	55,112	261,701	CERF
Village Hall Camera System	Recommended	-	-	80,310	-	-	80,310	CERF
Digital In-Car Cameras	Critical	-	-	-	110,000	-	110,000	CERF
Street Camera System	Recommended	-	223,699	-	-	-	223,699	CERF
Taser-Less Lethal Equipment	Recommended	-	-	-	-	37,746	37,746	CERF
Body Worn Camera System	Critical	-	-	-	207,678	-	207,678	CERF
Automatic License Plate Reader - New	Recommended	54,976	-	-	-	-	54,976	CIF/N-TIF
Electronic Bicycles/Bicycles	Recommended	-	-	-	-	20,172	20,172	CERF
Unmanned Aircraft System	Recommended	29,450	-	-	-	-	29,450	GF
Special Application Vehicle	Recommended	-	23,300	-	-	-	23,300	GF
Fire Department								
Alerting System	Recommended	-	-	-	-	105,000	105,000	CERF
Hydraulic Extrication Equipment	Recommended	70,000	-	-	-	-	70,000	CERF
Self-Contained Breathing Apparatus	Recommended	29,540	30,140	31,852	34,082	-	125,614	CERF
Public Works								
Stump Grinder	Recommended	-	77,250	-	-	-	77,250	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	-	-	-	-	27,326	27,326	CERF
Sewer Televising System	Critical	150,000	-	-	-	-	150,000	CERF/WS
Chipper - 1800 Model	Recommended	-	-	-	-	111,525	111,525	CERF
Asphalt Kettle	Recommended	-	41,200	-	-	-	41,200	CERF
Salt Brine Equipment	Recommended	31,000	-	-	-	-	31,000	CERF
Grapple Bucket	Contingent	-	-	-	18,274	-	18,274	CERF
Water Valve Operator	Recommended	-	46,350	-	-	-	46,350	CERF/WS
6" Trash Pump #1	Recommended	35,000	-	-	-	-	35,000	CERF/WS
6" Trash Pump #2	Recommended	-	-	-	37,506	-	37,506	CERF/WS
Sign Making Equipment	Recommended	12,000	-	-	-	-	12,000	CERF
Total		475,992	556,875	180,054	543,004	433,058	2,188,983	

Proposed Funding Source	Fiscal Year					Five Year Total
	2026	2027	2028	2029	2030	
Capital Equipment Replacement Fund (CERF)	206,566	487,225	180,054	505,497	433,058	1,812,400
Capital Improvement Fund (CIF)	27,488	-	-	-	-	27,488
General Fund (GF)	29,450	23,300	-	-	-	52,750
CERF - Water and Sewer (CERF/WS)	185,000	46,350	-	37,506	-	268,856
North Avenue TIF Fund (N-TIF)	27,488	-	-	-	-	27,488
Totals	475,992	556,875	180,054	543,004	433,058	2,188,983

Equipment - Police

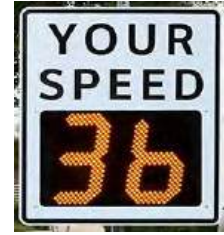
Pole Mounted Radar Speed Display Signs	FY 2026	\$14,837	CERF
	FY 2027	\$15,134	CERF
	FY 2028	\$15,436	CERF
	FY 2029	\$15,745	CERF
	FY 2030	\$16,060	CERF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Useful Life	5 years
Original Purchase Date	FY 2020
Cost	\$26,200
Funding History	FY 2019 - FY 2020



Project Description & Justification

The Pole Mounted Radar Speed Display Signs are cost-effective solutions for traffic calming in residential neighborhoods, park areas, school zones, business districts, financial districts, and any location where vehicular, pedestrian, and bicyclist traffic is intermingled. These highly visible signs are strategically placed to get drivers' attention and provide an immediate reminder to slow down. These fifteen (15) signs act as a 24-hour a day force multiplier to police patrol units and can be used to address/monitor citizen-driven complaints. The signs assist in the Village's mission to provide professional public safety services and reduce accidents. The Public Works and Police Departments work together to identify locations where vehicles are known to travel at higher rates of speed and where increased risks to the general public need mitigation. The new pole mounted signs have software to conduct traffic counts and calculate average speed traveled, which benefit both the Police and Public Works Departments for engineering and enforcement analysis. In addition, the use of this type of software assists with providing accurate data for grant writing opportunities.

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

Project Alternative

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

Project Impact

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

Carryover History

None

Equipment - Police

Police Radios-Handheld and In-Car	FY 2026	\$49,189	CERF
	FY 2027	\$51,176	CERF
	FY 2028	\$52,456	CERF
	FY 2029	\$53,768	CERF
	FY 2030	\$55,112	CERF

☒ Critical

☐ Recommended

☐ Contingent on Funding

Original Purchase Date

FY 2020-FY 2023

Cost

\$34,380

Funding History

FY 2010-FY 2021



Project Description & Justification

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

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

Fiscal Year Projects include FY 2025 five (5) Tri-band in-car radios and FY 2026 five (5) Tri-band in-car radios. Additional radio equipment will be purchased in FY 2027 and FY 2028.

Project Alternative

The FY 2024-2025 WSCDC budget allowed for a group purchase for all WSCDC communities, and will reduce some costs to the Village. Public safety radios are mission-critical equipment used in day-to-day normal and emergency operations. A leasing option may be available for the handheld units but may not be supported for in-car mobile radios. The discussion of cost responsibility for in-car radio equipment is ongoing with WSCDC and member agencies.

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

Carryover History

None

Equipment - Police

2

Automatic License Plate Reader Expansion

FY 2026

CIF

\$27,488

N-TIF

\$27,488

☐ Critical

☒ Recommended

☐ Contingent on Funding

Purchase Date

FY 2025

Cost

\$50,017

Funding History

CIF



Project Description & Justification

This project is new and is meant to augment and enhance the existing ALPR project. The ALPR system functions as the license plate is compared to a database of wanted vehicles (Hit List) and alerts the user that a particular car is wanted for the commission of a crime. All license plate data is stored on a server and can be plotted on a map and retrieved later as part of an investigation. In addition, investigators and officers can enter plates to identify cars currently on the Boot List or that are wanted locally for investigative purposes. Since FY 2017, the ALPRs are used as part of the Village's traffic calming plan.

Staff recommends that the ALPR project be expanded for use to fixed-location ALPR cameras in the business, medical, school districts, and/or TIF districts as recommended in the Street Camera System Strategic Plan from FY 2020. This newer technology has been successful in reducing citizen speeding complaints. In addition, the ALPR Systems complement evidence located on the Village's Street Camera System.

Phase 1 of the project was completed in FY 2025 with thirteen (13) new devices added. Additionally, the Village was awarded a grant from the Illinois Attorney General's Office near the end of FY 2024. Seventeen (17) new devices were added in retail business areas to assist in deterring and detecting crimes. This will be the last year of adding new devices at locations through the expansion. All devices will then be budgeted for through the CIP ALPR Project.

Year	Number of Units	Equipment	Electrical	Installation	Licensing	Total
2026	13	\$30,926	\$5,000.00	\$12,550.00	\$6,500.00	\$54,976

Project Alternative

The ALPR is a beneficial tool and has yielded results. With previous models, the useful life of this equipment is approximately five to seven years. The alternative would be to not fund the project, however; equipment will eventually degrade and need to be replaced or removed.

Project Impact


Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
None with extended warranty	\$500 per device per year annual

Carryover History

None.

Equipment - Police

1

Unmanned Aircraft System		FY 2026	\$29,450	GF
		FY 2036	\$41,934	CERF
		<input type="radio"/> Critical	<input checked="" type="radio"/> Recommended	<input type="radio"/> Contingent on Funding
Original Purchase Date	2021			
Cost	\$4,508			
Funding History	Operating Funds			

Project Description & Justification

The equipment was originally purchased with operating funds in FY 2022. The equipment was an entry level system that has proven to be a valuable resource. The Unmanned Aircraft System (UAS) allows police officers to cover far more ground than on-foot teams, and at far less cost than traditional aircraft. The UAS has on-board, AI-powered obstacle avoidance that will allow officers to search at low altitudes in remote, complex environments without the fear of crashing. The UAS provides the highest quality video and images to spot life-saving details, safely. Any responder can be flight-enabled with just a few hours of training.

The UAS can capture images and videos with both color and thermal cameras to spot missing persons in dense forests or expansive terrain. The UAS can cover wide areas with FLIR and thermal cameras, get close to ascertain your subject's well-being and ensure an adequate rescue response. The UAS' foldable, durable design makes aerial intelligence accessible anywhere so officers are prepared for any mission. The UAS allows for streamed real-time video to coordinate a response between a field team, dispatch, and hazmat. The streaming service allows officers to give everyone a common operating view and make better, faster decisions.

The equipment will be a shared resource with the Fire Department, Public Works, and Administration.

Project Alternative

The project alternative is to not purchase the UAS and continue to use the smaller, less capable UAS that was purchased with operating funds in 2021. This will result in reduced search efficiency as ground teams may need more time to cover large or difficult terrains, potentially delaying the rescue of missing persons.

Higher operational costs may occur with increased personnel and equipment costs for ground searches that could exceed the initial investment in the UAS. Without the UAS's advanced obstacle avoidance and night-vision capabilities, searches in low-visibility conditions could be less effective and riskier for officers. The need for more personnel to cover the same ground could lead to fatigue and burnout among search and rescue teams. Real-time coordination between field teams and command centers may be harder to maintain without the UAS's streaming capabilities. The foldable and portable nature of the UAS allows for quick deployment, which is crucial in time-sensitive situations. Ground-based alternatives might take longer to mobilize. These factors highlight the importance of having advanced aerial technology like the UAS to enhance search and rescue operations, improve efficiency, and ensure the safety of both the rescuers and those being rescued.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$1,000	Replacement Parts

Carryover History

None

Equipment - Fire

Hydraulic Extrication Equipment

FY 2026

\$70,000

CERF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Original Purchase Date

FY 2013

Cost

\$32,640

Funding History

N/A



Project Description & Justification

This project aims to upgrade and replace the hydraulic extrication tools on the frontline engine and Quint. Firefighting crews operate this equipment during vehicular accidents and technical rescue responses. The current tools have been in use for nine years with a planned useful life of ten years. New technology allows for lighter weight tools and more powerful lifting, spreading, and cutting pressures. New power units may be all-electric (battery-powered) in the future, taking up less space on the apparatus. The Genesis extrication equipment has state-of-the-art tools, which are lighter, faster, and easier for personnel to operate, thereby reducing the potential for back injuries and strains.

Project Alternative

Evaluate new technology as the useful life limit approaches.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$1450 after one year	Annual maintenance after first year warranty period expires.

Carryover History

This was scheduled for replacement in FY 2025 and is being deferred to FY 2026 to assess pricing for new technology. Pricing was below the originally planned amount.

Equipment - Fire

Self-Contained Breathing Apparatus	FY 2026	\$29,540	CERF
	FY 2027	\$30,140	CERF
	FY 2028	\$31,852	CERF
	FY 2029	\$34,082	CERF

(SCBA)

☐ Critical

☒ Recommended

☐ Contingent on Funding

Original Purchase Date

FY 2016

Cost

\$110,200

Spending History

FY 2025	\$26,760
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Project Description & Justification

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

Project Alternative

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

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

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

Project Impact

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

Carryover History

None

Equipment - Public Works

Sewer Televising System

FY 2026

\$150,000

CERF/WS

☒ Critical

☐ Recommended

☐ Contingent on Funding

Make EnviroSight
Model Rover "X"
Year 2016
Purchase Cost \$71,200
Purchased FY 2016
Useful Life 10 years
Current Life 10 years



Project Description & Justification

This equipment is used by Public Works personnel to televise and visually inspect the interior of the Village's sewer mains to identify cracks, breaks, and failing sections. This maintenance program is performed during routine and emergency televising situations. The process of sewer televising involves first cleaning the sewer pipe (sewer jetting) and then lowering a motorized camera into a manhole. Using the controls handset, the motorized and lighted camera system then travels through the cleaned pipe, documenting the condition of the interior of the sewer pipe and, where visible, private lateral connections. This equipment is also used in emergencies where a sewer problem can be quickly televised, analyzed, and documented.

Recent Maintenance Costs

Date	Maintenance Performed	Cost
9/13/2018	Repair camera cable	\$450.00
8/1/2019	Repair camera joystick	\$397.27
6/1/2020	Repair handheld controller	\$1,145.50
7/1/2020	Repair camera cable	\$600.00
9/1/2020	Repair camera reel	\$844.69
9/29/2022	Replaced joystick and cord for hand held unit	\$1,427.55
3/20/2024	Sewer Camera Repairs	\$3,223.31
Total		\$8,088.32

Project Alternative

During the mid-1990s, the Village outsourced production televising of nearly all sewer mains in the Village. Those videos (VHS tape recordings that were later converted to CD) were used to identify and prioritize sewer point repairs (remove/replace sewer sections in poor condition) and candidates for sewer relining.

In 2011, after addressing nearly all of the sewer problems via point repairs and relining, Public Works initiated an in-house sewer televising program to identify issues with the Village's sewer system that have developed since the 1990s. 2012 was the first year Public Works tracked how many lineal feet of sewer has been televised in-house.

The Village's combined sewer system is critically important infrastructure. Visually inspecting the sewer system (during emergency and non-emergency situations) on a routine schedule is critical to maintaining the pipes in good condition to convey storm and sanitary flow effectively.

Alternatives to replacing the sewer televising equipment are as follows:

1. Defer replacing the system until it breaks down completely.
2. Purchase a new televising system.
3. Lease a televising system.
4. Outsource all sewer televising 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 eliminate cracks, breaks, and failing sections of Village sewers that could result in sewer backups into homes and businesses.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$1,200.00	Routine Annual Maintenance and periodic repairs

Carryover History

None

Equipment - Public Works

Salt Brine Equipment

FY 2026

\$31,000

CERF

☐ Critical

☒ Recommended

☐ Contingent on Funding

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



Project Description & Justification

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

Recent Maintenance Costs

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

Project Impact

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

Carryover History

This purchase was carried over from FY 2025 to FY 2026.

Equipment - Public Works / Water and Sewer

6" Trash Pump #1

FY 2026

\$35,000

CERF/WS

☐ Critical

☒ Recommended

☐ Contingent on Funding

Make Wacker

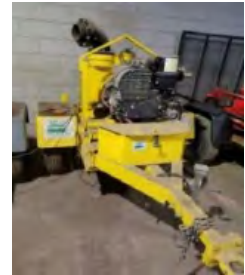
Model

Purchase Cost \$9,600 *Purchased used

Purchased FY 2009

Useful Life 15 years

Current Life 17 years



Project Description & Justification

The Village owns two six-inch trash pumps capable of pumping water at up to 1,300 gallons per minute. These pumps dewater streets and sewers during flood events.

Total Equipment Hours	310	Date	12/11/2024
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Recent Maintenance Costs

Date	Maintenance Performed	Cost
8/2020	Replace batteries	\$300.00
Total		\$300.00

Project Alternative

The alternative is to rent this pump as needed; however, supplies of this pump are limited and may not be available when needed.

Operational Impact

Not having this equipment limits the Village's ability to respond to flood events. That may impact multiple residents.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$75.00	Routine Annual Maintenance and periodic repairs

Carryover History

The unit was initially scheduled for replacement in FY 2024, but since there have not been any significant maintenance issues, Staff recommends deferring its replacement to FY 2026. The pump will then be re-evaluated for replacement.

Equipment - Public Works

Sign Making Equipment

FY 2026

\$12,000

CERF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Make Graphtec
Model
Purchase Cost \$7,760
Purchased FY 2015
Useful Life 10 years
Current Life 10 years

Project Description & Justification

The Village purchased a Graphtec sign making system in 2015. This equipment is used to fabricate new and replacement street signs throughout the Village. Since purchase of the equipment, Public Works staff have fabricated, on average, just under 200 signs per year. Being able to perform sign fabrications in-house is efficient in terms of both time and cost, allowing signage to be printed and installed in a timely manner.

Recent Maintenance Costs

Date	Maintenance Performed	Cost
	No Maintenance to date	
Total		\$0.00

Project Alternative

Outsourcing of the sign-making process to a third party would be both costly and inefficient given the volume of signs fabricated on a regular basis.

Operational Impact

This equipment is essential for Public Works staff to be able to fabricate new and replacement signage for the Village.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$0.00	Routine Annual Maintenance and periodic repairs

Carryover History

This was initially scheduled for replacement in FY 2025 and was deferred to FY 2026

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 2026:

Equipment	Cost of Equipment	Funding Source	This Project is:
Network Improvements	\$ 48,000	CIF	Critical
Software Upgrades	\$ 40,395	CIF	Critical
Computer Replacements	\$ 25,000	CIF	Recommended
Audio Visual System	\$ 25,000	CIF	Contingent
Total	\$ 138,395		

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 2026 Budget

		Fiscal Year					Five Year Total	Funding Source
		2026	2027	2028	2029	2030		
	This Project is:							
Network Improvements	Critical	48,000	70,000	-	70,000	-	188,000	CIF
Software Upgrades	Critical	40,395	-	-	-	-	40,395	CIF
Computer Replacements	Recommended	25,000	25,000	25,000	135,000	135,000	345,000	CIF
Audio Visual System Replacement	Contingent	25,000	-	-	-	-	25,000	CIF
Total		138,395	95,000	25,000	205,000	135,000	598,395	

Proposed Funding Source	Fiscal Year					Five Year Total
	2026	2027	2028	2029	2030	
Capital Improvement Fund (CIF)	138,395	95,000	25,000	205,000	135,000	598,395
Totals	138,395	95,000	25,000	205,000	135,000	598,395

Information Technology

Network Improvements



FY 2026	\$48,000	CIF
FY 2027	\$70,000	CIF
FY 2028	\$0	CIF
FY 2029	\$70,000	CIF
FY 2030	\$0	CIF

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

FY 2025	\$	131,254
FY 2024	\$	-
FY 2023	\$	115,000
FY 2022	\$	-
FY 2021	\$	37,000

Project Description & Justification

Recommended for FY 2026

Telephone Upgrade - \$25,000

The Village's telephone system has reached a stage where repairs are neither cost-effective nor practical, as replacement parts have become increasingly difficult to obtain. Transitioning from traditional landlines to Voice Over Internet Protocol (VOIP) is essential to leverage modern technology while continuing to deliver the high standard of service our residents expect. This upgrade will require the installation of new hardware, including desk phones for users and servers for the IT room, along with the necessary data lines throughout the building.

Camera Switch Replacement - \$23,000

A switch is a piece of hardware that connects other devices, in this case, servers and computers, to receive and forward data to the destination device. Some of the switches dedicated to the Village's camera system will require replacement in FY2026. In FY2023 and FY2024, the number of cameras increased significantly which demands more data transferred between the camera in the field and the computer that manages the video. To accommodate that and future growth, larger cable is necessary to ensure the quality and continuity of the transfer. The next time these switches would require replacement would be between 6 and 8 years of service.

Recommended for FY 2027 - FY2030

Avigilon Server Upgrades - \$70,000 (FY 2027 & FY 2029)

Avigilon is the brand of technology used to operate the Police Department's camera system. Due to the progress of the expansion of the street camera system, ensuring that the hardware necessary for displaying and storing the footage is vital to the success of the street camera program. In FY 2027 and FY 2029, staff expects the Server #1 and #2, respectively, will be due for replacement. Delays in replacing servers with such high levels of data traffic can impact the quality of the data (video footage, audio files, for example) and the ability to search and retrieve the files when called upon.

Project Alternative

Alternatives to all projects include continuing with the status quo or deferring the projects to a later date; however, it is not recommended. Projects deferred from FY 2024 to FY 2025 are now critical to avoid network outages and the potential for expensive repairs with the current server system. The Village continues to move toward managing its computer network based on best practices, and these recommendations are consistent with that approach.

Project Impact

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

Carryover History

Camera Switch Replacement was initially planned for FY 2025 and is being deferred to FY 2026

Information Technology

Software Upgrades	FY 2026	\$40,395	CIF
	FY 2027	\$0	CIF
	FY 2028	\$0	CIF
	FY 2029	\$0	CIF
	FY 2030	\$0	CIF

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

FY 2025	\$	9,500
FY 2024	\$	-
FY 2023	\$	-
FY 2022	\$	101,000
FY 2021	\$	-

Project Description & Justification

Recommended for FY 2026

Springbrook HR Upgrades - \$10,395

As a continuation of the Springbrook upgrade project that was started in FY25, the final phase includes the implementation of the HR and ESS modules. This new-to-the-Village functionality would allow employees to easily view, track, and submit their time off requests, review their paycheck stubs, and update their contact information as they wish. This fee is for the implementation of the software; annual licensing is not expected until the software is live and will be prorated accordingly for the fiscal year, similarly to the other Springbrook annual fees.

Server OS Upgrades - \$30,000

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

Five-Year Software Capital Project Cost Summary

Springbrook HR Upgrades		
Hardware/Software/Licensing		\$0
Consulting		\$10,395
Server OS Upgrades		
Hardware/Software/Licensing		\$30,000
Consulting		\$0
Total		\$40,395

Project Alternative

Delaying this project exposes the Village to significant cybersecurity risks due to unsupported software, increasing vulnerability to attacks like ransomware. Outdated systems may cause operational disruptions, compatibility issues, and higher emergency costs. Compliance violations could lead to penalties and reputational damage. Additionally, missed opportunities for innovation and IT resource inefficiencies further compound risks. Updating ensures security, stability, and compliance, enabling the Village to maintain efficient operations and protect critical services for residents.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
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\$7,450	<i>The annual license fee for Springbrook HR and ESS modules are \$7,450. Staff anticipates this fee to be prorated for FY26 based on go-live date.</i>
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Information Technology

Computer Replacements	FY 2026	\$25,000	CIF
	FY 2027	\$25,000	CIF
	FY 2028	\$25,000	CIF
	FY 2029	\$135,000	CIF
	FY 2030	\$135,000	CIF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Spending History

FY 2025	\$	89,712
FY 2024	\$	111,822
FY 2023	\$	47,000
FY 2022	\$	18,845
FY 2021	\$	38,000

Project Description & Justification

Recommended for FY 2026

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 - \$110,000 (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 and 2 tablets and 1 laptop for Fire in each fiscal year, to maximize the Village's resources while also purchasing devices that are near-identical in make and model. Due to the lifecycle for these devices, this is scheduled for 4 years from the last date of purchase for the first half.

Five-Year Computer Replacement Capital Project Cost Summary

PC Replacement		
Hardware/Software/Licensing		\$20,000
Consulting		\$5,000
AV Audio Replacement		
Hardware/Software/Licensing		\$20,000
Consulting		\$5,000
Total		\$50,000

Project Alternative

If this project is not funded, computers will continue to be replaced in smaller quantities over a longer time period, potentially reducing the productivity of the units and the ability to support newer versions of software.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$5,000	Minor maintenance costs to update software, monitors, and minor repairs

Information Technology

Audio Visual System Replacement	FY 2026	\$25,000	CIF
	FY 2027	\$0	CIF
	FY 2028	\$0	CIF
	FY 2029	\$0	CIF
	FY 2030	\$0	CIF

☐ Critical

☐ Recommended

☒ Contingent on Funding

Spending History

FY 2020 \$ 90,000

Project Description & Justification

Audio Visual

AV Audio Replacement - \$25,000

Given the struggles in recent months with the audio system, staff is working with the current vendor to identify areas for improvement to see if additional sound equipment can provide the fix needed. No quotes have been procured yet, this is simply a placeholder as of January 2025.

Project Alternative

Staff will continue to monitor system performance, annual maintenance costs and determine whether its replacement should be deferred.

Project Impact

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

STREETS, SIDEWALKS AND ALLEYS

Streets Improvements – Five Year Capital Improvement Program

The Village of River Forest recognizes the importance of consistently maintaining its streets, sidewalks, and alleys to ensure the safety of drivers and pedestrians.

Street System Overview

The Village has 31.6 miles of centerline streets. The recommended funding level for the next five years will maintain the average street rating in good or excellent condition. The Village conducts an annual pavement inventory study and has implemented 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 2026:

Improvement	Cost	Funding Source	Nature of Project
Street Patching	\$ 100,000	MFT - \$90,000 WS - \$10,000	Critical
Sidewalk, Curb & Gutter	\$ 235,000	GF - \$90,000 WS - \$10,000 IIBF - \$135,000	Critical
Alley Improvement Program	\$ 60,000	WS	Recommended
Street Improvement Program (SIP)	\$ 625,000	MFT - \$410,000 WS - \$50,000 IIBF - \$165,000	Critical
Street Maintenance Program	\$ 50,000	GF - \$0,000 MFT - \$50,000	Critical
Traffic Signals	\$ 30,000	CIF	Contingent
Harlem Ave. Bridge Viaduct	\$ 125,000	CIF	Recommended
Traffic Control Installations	\$ 155,572	MFT - \$0,000 CIF - \$125,572 GF - \$30,000	Contingent
North Ave Improvements	\$ 402,810	N-TIF	Contingent
EV Station Planning	\$ 597,392	CIF	Recommended
Thermoplastic Striping	\$ 13,000	GF	Recommended
Des Plaines River Trail	\$ 75,000	CIF	Recommended
Total	\$ 2,468,773		

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 2026 Budget

	This Project is:	Fiscal Year					Five Year	Funding Source
		2026	2027	2028	2029	2030	Total	
Street Patching Program	Critical	100,000	100,000	100,000	100,000	100,000	500,000	<i>MFT/WS</i>
Sidewalk, Curb & Gutter	Critical	235,000	250,000	250,000	250,000	250,000	1,235,000	<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	-	250,000	-	-	-	250,000	<i>CIF</i>
Street Improvement Program (SIP)	Critical	625,000	575,000	585,000	575,000	575,000	2,935,000	<i>MFT/WS/IIBF</i>
Street Maintenance Program	Critical	50,000	50,000	50,000	50,000	50,000	250,000	<i>MFT</i>
Traffic Signals and Street Lighting	Contingent	30,000	100,000	100,000	100,000	100,000	430,000	<i>CIF</i>
Bicycle and Pedestrian Plan	Contingent	-	-	-	-	40,000	40,000	<i>CIF</i>
Harlem Ave. Bridge Viaduct	Recommended	125,000	-	-	-	-	125,000	<i>CIF</i>
Traffic Control Installations	Contingent	155,572	375,572	1,534,763	-	-	2,065,906	<i>MFT/CIF/GF</i>
North Ave Improvements	Contingent	402,810	2,256,233	2,256,233	-	-	4,915,276	<i>North Ave TIF</i>
EV Station Planning	Recommended	597,392	50,000	60,000	50,000	50,000	807,392	<i>CIF</i>
Thermoplastic Striping	Recommended	13,000	15,000	15,000	15,000	15,000	73,000	<i>GF</i>
Des Plaines River Trail	Recommended	75,000	-	-	-	-	75,000	<i>CIF</i>
Total		2,468,773	4,081,805	5,010,996	1,200,000	1,240,000	14,001,574	

Proposed Funding Source	Fiscal Year					Five Year
	2026	2027	2028	2029	2030	Total
General Fund (GF)	133,000	370,000	1,230,539	120,000	120,000	1,973,539
Motor Fuel Tax (MFT)	550,000	500,000	784,700	500,000	500,000	2,834,700
Water and Sewer Fund (WS)	130,000	130,000	130,000	130,000	130,000	650,000
Capital Improvement Fund (CIF)	952,964	525,572	299,524	150,000	190,000	2,118,059
North Avenue TIF (N-TIF)	402,810	2,256,233	2,256,233	-	-	4,915,276
Infrastructure Improvement Bond Fund (IIBF)	300,000	300,000	310,000	300,000	300,000	1,510,000
Totals	2,468,773	4,081,805	5,010,996	1,200,000	1,240,000	14,001,574

Streets, Sidewalks, Alleys - Public Works

Street Patching Program

Streets, Alleys and Parking Lots

	MFT	WS
FY 2026	\$90,000	\$10,000
FY 2027	\$90,000	\$10,000
FY 2028	\$90,000	\$10,000
FY 2029	\$90,000	\$10,000
FY 2030	\$90,000	\$10,000

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

Year		MFT		WS		Total
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
FY 2021	\$	80,421	\$	10,000	\$	90,421

Program Description & Justification

This program aims to maintain and improve surface conditions of Village streets, alleys, and parking lots by patching defective areas. This program is intended for pavements of all condition ratings to prolong their useful lives. An annual funding level of \$90,000 to \$100,000 over the next five years is recommended to accomplish this goal. These funding levels are estimates and reflect inflationary increases for construction.

Village Staff annually inspects all streets and areas of pavement failure are placed on a patching list, which is provided to the Village's contractor. Village Staff also includes alleys and parking lots in their inspections and identifies patching needs on all pavements throughout the Village. Asphalt pavement patching utilizes hot mix asphalt (HMA), the standard material approved by the Illinois Department of Transportation for surface repairs. Two inches (thickness) of the failing surface pavement is milled and replaced with new HMA unless deeper patches are required. This patching process is more permanent and resilient than an asphalt "cold" patch. The ideal timing for this maintenance project is when streets are evaluated with a good condition rating but showing signs of early deterioration (cracking, potholes, etc.).

Included in this street patching program are Water and Sewer funds (\$10,000 annually) to install HMA patches on street openings created to repair the Village's water and sewer systems.

FY 2026 Recommended Project

In FY 2026, a total of \$100,000 is recommended for this maintenance project. Locations are identified for patching on a continual basis.

Program Alternative

The primary alternative is to resurface the street. Resurfacing, which is a more costly process, involves not only the replacement of defective surfaces but also additional surface areas that have not begun to deteriorate.

Project Impact

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

Streets, Sidewalks, Alleys - Public Works

Sidewalk, Curb & Gutter

Sidewalks, Aprons, and Curb

	GF	IIBF	WS
FY 2026	\$90,000	\$135,000	\$10,000
FY 2027	\$105,000	\$135,000	\$10,000
FY 2028	\$105,000	\$135,000	\$10,000
FY 2029	\$105,000	\$135,000	\$10,000
FY 2030	\$105,000	\$135,000	\$10,000

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

Year	GF	IIBF	WS	Total
FY 2025	\$ 207,729	\$ 13,511	\$ 10,000	\$ 231,240
FY 2024	\$ 58,740	-	\$ 10,000	\$ 68,740
FY 2023	\$ 51,954	-	\$ 10,000	\$ 61,954
FY 2022	\$ 54,636	-	\$ 10,000	\$ 64,636
FY 2021	\$ 55,579	-	\$ 10,000	\$ 65,579

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. The program will be funded at this level in future years 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 2026:

General

Fund

Sidewalk – Condition Red (100% Village):	\$210,000	
Sidewalk – Condition Yellow (50/50):	\$5,000	(revenue - \$5,000)
Driveway Aprons (100% Resident):	\$5,000	(revenue - \$5,000)
Detectable Warning Pads (100% Village):	\$5,000	

Water and Sewer Fund

Curb/gutter (100% Village):	\$10,000
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Sidewalk and Curb Annual Inspection Areas:

<u>Area No.</u>	<u>Area Limits</u>	<u>Inspection Years</u>
1	Des Plaines River to Harlem Avenue/Hawthorne Avenue to	2027, 2030, 2033
2	Thatcher Avenue to Harlem Avenue/Chicago Avenue to	2025, 2028, 2031
3	Thatcher Avenue to Harlem Avenue/Greenfield Street to North Avenue	2026, 2029, 2032

In addition to the annual inspection of the aforementioned designated areas, Village Staff inspects all sidewalks close to schools, parks, and commercial/retail areas every year.

The Village also allows property owners to replace their driveway aprons and private courtesy walks within the public right of way through this program at 100% cost to the property owner (full payment due to the Village before the commencement of work). The primary benefit to the property owner is that they receive competitively bid pricing for their improvement.

Program Alternative

Although the preferred option is sidewalk replacement, alternatives to this program involve the installation of an asphalt cold patch in the displaced joints and/or grinding off the edge of the raised sidewalk. Not only is the patching option aesthetically unattractive, but the asphalt can also break loose and re-expose the displaced sidewalk, which re-establishes liability to the Village and increases maintenance costs.

Another option is mud-jacking, which is a process of filling cavities or voids beneath settling concrete. The Village does not currently own equipment to perform this mud-jacking operation.

Project Impact

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

Streets, Sidewalks, Alleys - Public Works

Alley Improvement Program	FY 2026	\$60,000	WS
	FY 2027	\$60,000	WS
	FY 2028	\$60,000	WS
	FY 2029	\$60,000	WS
	FY 2030	\$60,000	WS

☐ Critical

☒ Recommended

☐ Contingent on Funding

Spending History

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)
FY 2021	\$245,209	(Thatcher Ave Alley)

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 2026 Recommended Projects

In FY 2026, 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

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

Streets, Sidewalks, Alleys - Public Works

Street Improvement Program

	MFT	WS	IIBF
FY 2026	\$410,000	\$50,000	\$165,000
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

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

Year		MFT		WS		IIBF		Total
FY 2025	\$	355,298	\$	50,000	\$	114,829	\$	520,127
FY 2024	\$	21,208	\$	50,000	\$	294,536	\$	365,744
FY 2023	\$	149,260	\$	-	\$	250,000	\$	399,260
FY 2022	\$	326,058	\$	50,000	\$	205,219	\$	581,277
FY 2021	\$	412,000	\$	50,000	\$	275,000	\$	737,000

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 is being budgeted for FY 2026. The FY 2026 SIP project commencing May 2025 will still retain a budget of \$575,000. The additional \$50,000 will be for expenses incurred during FY 2026 for the project occurring in calendar year 2026. 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.

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 2026 Recommended Projects

<u>Street</u>	<u>Replacement Cost</u>
1. LeMoyne Street (Park to Lathrop)	\$150,000.00
2. Ashland Avenue (LeMoyne to Greenfield)	\$50,000.00
3. Clinton Place (LeMoyne to Greenfield)	\$50,000.00
4. Bonnie Brae (LeMoyne to Greenfield)	\$50,000.00
5. Franklin Avenue (Division to Augusta)	\$100,000.00
6. Franklin Avenue (Hawthorne to Washington)	\$100,000.00
7. Linden Street (Ashland to Lathrop)	\$50,000.00

The projected 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 2030, 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

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

Streets, Sidewalks, Alleys - Public Works

Street Maintenance Program	FY 2026	\$0	GF	\$50,000	MFT
	FY 2027	\$0	GF	\$50,000	MFT
	FY 2028	\$0	GF	\$50,000	MFT
	FY 2029	\$0	GF	\$50,000	MFT
	FY 2030	\$0	GF	\$50,000	MFT

☒ Critical

☐ Recommended

☐ Contingent on Funding

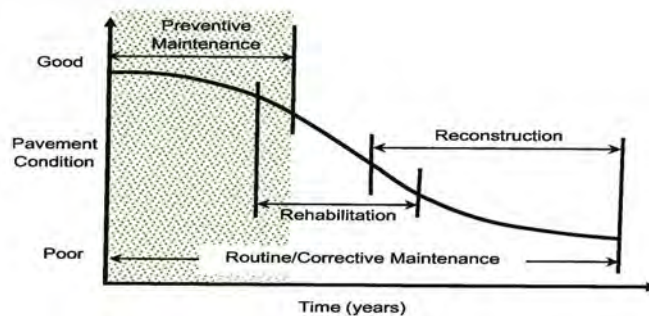
Spending History

	Crack Sealing	Preservation	Total
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
FY 2021	\$ 43,400	\$ 50,000	\$ 93,400

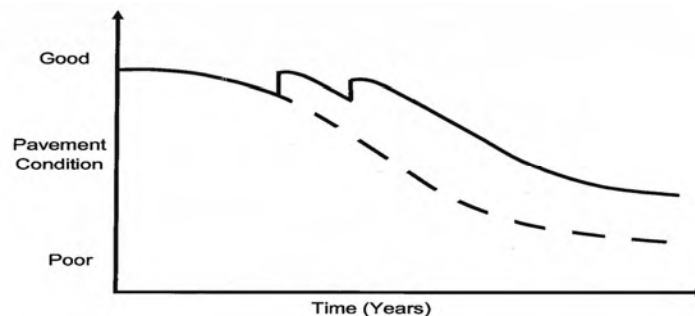
Program Description & Justification

Village Staff believes the practice of Crack Sealing to be invaluable. Ideally, this work is completed when the pavement is still in good condition with minimal cracking. This approach enables a pavement in good condition to remain as such for longer, which ultimately extends the life of the pavement and minimizes the overall cost of the pavement life cycle.

The following figure demonstrates the relationship between pavement condition and typical types of pavement preservation and /or street improvements:



The following figure demonstrates how preventative maintenance can extend pavement performance:



FY 2026 Recommended Projects

With the Village continuing to resurface a significant number of streets on an annual basis, Staff recommends maintaining a budget of \$50,000 for crack sealing. This budget will enable Staff to maintain these recently resurfaced pavements in good condition in hopes of preventing them from deteriorating as rapidly as they otherwise would.

Streets that are candidates for crack sealing will be determined in late winter/early spring to maximize each application's efficiency.

Program Alternative

The alternative is to defer this project to minimize disruption to residents who are working from home due to the ongoing COVID-19 pandemic. Another alternative is a reactive maintenance program that will accelerate the deterioration of Village streets. These maintenance programs, along with pavement patching, will prolong the useful life of Village streets. By not pursuing these maintenance programs, the following infrastructure improvements will be necessary at more frequent intervals:

- Resurfacing: This is a more costly improvement that requires removing and replacing the existing worn pavement and minimal base improvement. This type of construction is typically completed over several weeks. On the other hand, rejuvenation can be completed in a few hours.
- Reconstruction: This is a significantly more costly improvement that is necessary when surface pavement and extensive base failure occur.

Project Impact

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

Streets, Sidewalks, Alleys - Public Works

Traffic Signals and Street Lighting	FY 2026	\$30,000	CIF
	FY 2027	\$100,000	CIF
	FY 2028	\$100,000	CIF
	FY 2029	\$100,000	CIF
	FY 2030	\$100,000	CIF

☐ Critical

☐ Recommended

☒ Contingent on Funding

Spending History

FY 2025	\$0
FY 2024	\$0
FY 2023	\$0
FY 2022	\$0
FY 2021	\$0

Project Description & Justification

In August 2024, the traffic signal control systems were recently assessed at various locations within the Village. Significant upgrades were recommended at the traffic signal located at Lake St. and Lathrop Ave. Future signal upgrades will be needed at traffic signals along Thatcher Ave, but those upgrades will be timed to coincide with the Des Plaines River Trail project.

The Village is also facing the challenge of aging conduit for the wiring of Village street lights. An annual appropriation of \$100,000 will allow for the replacement of 3 blocks of conduit each year.

FY 2026 Recommended Project

Staff proposes the following project to upgrade this portion of the traffic signal controls within the Village: Lake St and Lathrop Ave Traffic Signal: purchase and installation of a new control box, a new Battery Back-up Unit, a new controller, a new Malfunction Management Unit, associated new wiring, and testing upon installation.

Total Anticipated Costs	\$ 30,000
Total	\$ 30,000

Project Alternative

The alternative to this project is not to complete the recommendation project, which may cause higher congestion levels during peak travel times due to a malfunctioning traffic signal. This project can be deferred if deemed too costly to be implemented in the immediate future.

Project Impact

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

Streets, Sidewalks, Alleys - Public Works

Harlem Avenue Bridge Study

FY 2026

\$125,000

CIF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Spending History

FY 2025 \$ 125,000.00 (Projected)

Program Description & Justification

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

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

FY 2026 Recommended Projects

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

Program Alternative

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

Project Impact

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

Streets, Sidewalks, Alleys - Public Works

Traffic Control Installations

	GF	MFT	CIF
FY 2026	\$30,000	\$0	\$125,572
FY 2027	\$250,000	\$0	\$125,572
FY 2028	\$1,110,539	\$284,700	\$139,524
FY 2029	\$0	\$0	\$0
FY 2030	\$0	\$0	\$0

☐ Critical

☐ Recommended

☒ Contingent on Funding

Spending History

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. Staff have applied for an Illinois Transportation Enhancement Program (ITEP) grant application and will also seek an Invest in Cook grant to help fund the project.

FY 2026 Recommended Project

The identified site-specific project aims to install pedestrian safety improvements at two intersections along Lake St. For FY 2026, designs will be made for crosswalk improvements at Lake and William and Lake and Jackson. Construction will be the following year. This project will utilize general funds.

Phase 1 of the Washington Blvd corridor project is also scheduled to begin in FY 2026. Grant funding for this project is currently pending. Staff intend to also seek Cook County Invest in Cook grant funding for this project.

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

North Ave Streetscape	FY 2026	\$402,810	N-TIF
	FY 2027	\$2,256,233	N-TIF
	FY 2028	\$2,256,233	N-TIF
	FY 2029	\$0	N-TIF
	FY 2030	\$0	N-TIF

☐ Critical

☐ Recommended

☒ Contingent on Funding

Spending History

FY 2025	\$133,903	(Phase 1 Engineering)
FY 2024	\$3,248	(Phase 1 Engineering)

Project Description & Justification

The Villages of River Forest and Elmwood Park desire to implement streetscape enhancements to the North Avenue corridor from Thatcher Avenue to Harlem Avenue. North Avenue is a shared border between both Villages, and there is a shared desire to create a more walkable and pedestrian friendly environment. The Village and Elmwood Park entered into an intergovernmental agreement that splits the cost of a Phase 1 Engineering Study for streetscape improvements on the corridor. The Phase 1 Study is being performed by Christopher B. Burke Engineering, Ltd, and the Village's share of the cost of the study is \$137,151. The Village's share of Phase 2 is anticipated to cost \$402,809.53. The Village's share of Constructing Engineering is estimated to be \$484,371.43, and the Village's share of Construction is estimated to be \$4,028,095.27.

It is anticipated that the project stakeholders will be able to utilized state funds to help offset direct costs to the Village. The State of Illinois has also appropriated \$21,400,000 for River Forest, Elmwood Park, Melrose Park, River Grove, and Oak Park for costs associated with the North Avenue streetscape and business development; this money has not yet been released nor has the associated bond been issued.

FY 2026 Recommended Project

Phase 1 Engineering was completed in FY 2025. Phase 2 Engineering is expected to begin in FY 2026. Construction anticipated to take place in FY 2027 and FY 2028.

Project Alternative

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

Project Impact

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

Streets, Sidewalks, Alleys - Public Works

Electric Vehicle Charging Station Installation



FY 2026	\$597,392	CIF
FY 2027	\$50,000	CIF
FY 2028	\$60,000	CIF
FY 2029	\$50,000	CIF
FY 2030	\$50,000	CIF

☐ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

FY 2025	\$78,928	(Projected) - 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. The Village intends to utilize ComEd Make-Ready Rebates to cover the additional costs for design and installation of electrical supply equipment needed for the installation of the charging stations. Rebates are anticipated to cover an additional \$261,705 of the total cost of the project. After grants and rebates, the Village's anticipated cost is \$44,615.

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. The Village intends to use a design-build process for the installation of the charging stations tied to the grant. The designs for Village Hall and the Public Works Garage will be completed in anticipation of future projects.

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 will coincide with the Village Hall parking lot reconstruction. More accurate costs will be available upon completion of the design.

\$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 award of this grant is still pending.

Future installations, including installation of a Direct Current Fast Charging Station for Police Vehicles and 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 2026	\$13,000	GF
	FY 2027	\$15,000	GF
	FY 2028	\$15,000	GF
	FY 2029	\$15,000	GF
	FY 2030	\$15,000	GF

☐ Critical☒ Recommended☐ Contingent on Funding**Spending History**

FY 2025	\$11,576
FY 2024	\$11,700
FY 2023	\$10,000
FY 2022	\$0
FY 2021	\$9,915

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 2026 Recommended Project

Annual funding of \$13,000 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

Des Plaines River Trail	FY 2026	\$75,000	CIF
	FY 2027	\$0	CIF
	FY 2028	\$0	CIF
	FY 2029	\$0	CIF
	FY 2030	\$0	CIF
<input type="radio"/> Critical <input checked="" type="radio"/> Recommended <input type="radio"/> Contingent on Funding			

Spending History

FY 2025	\$	66,900
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 2024. 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 \$75,000 in anticipation of this cost. Project stakeholders will continue to seek grant awards to help offset direct costs to the Village.

FY 2026 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

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

WATER AND SEWER IMPROVEMENTS

Water and Sewer Improvements – Five Year Capital Improvement Program

This section of the Capital Improvement Plan identifies funding for sewer and water improvements, which are scheduled to continue through FY 2030. 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 Master Plan	100,000	WS	Contingent
Water Distribution System – Pumping Station	135,000	WS	Contingent
Water Tower Improvements	10,000	WS	Recommended
Water Meter Replacement Program	37,000	WS	Critical
Water Main Replacement	400,000	WS	Critical
Hydrant Replacement	20,000	WS	Recommended
Lead Service Line Replacement Subsidy Program	150,000	WS	Recommended
Lead Service Line Inventory and Replacement	80,000	WS	Contingent
Basement Protection Subsidy Program	45,500	WS	Recommended
Sewer Lateral Repair Reimbursement Program	50,000	WS	Recommended
Total	1,187,500		

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 2026 Budget

This Project is:		Fiscal Year					Five Year Total	Funding Source
		2026	2027	2028	2029	2030		
Sewer System								
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 Master Plan	Contingent	100,000	100,000	100,000	100,000	100,000	500,000	WS
Pumping Station								
Water Distribution Improvements	Contingent	135,000	-	43,000	-	-	178,000	WS
Water Distribution Improvements								
Water Tower Improvements	Recommended	10,000	-	-	-	-	10,000	WS
Underground Reservoir Improvements	Critical	-	-	-	-	10,000	10,000	WS
Water Meter Replacements	Critical	37,000	74,000	114,000	115,000	50,000	390,000	WS
Water Main Replacement	Critical	400,000	800,000	800,000	175,000	800,000	2,975,000	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	150,000	150,000	150,000	150,000	150,000	750,000	WS
Lead Service Line Inventory and Replacement	Contingent	80,000	1,000,000	1,000,000	1,000,000	1,000,000	4,080,000	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	50,000	50,000	50,000	50,000	50,000	250,000	WS
Total		1,187,500	2,399,500	2,482,500	1,815,500	2,385,500	10,270,500	

Proposed Funding Source	Fiscal Year					Five Year Total
	2026	2027	2028	2029	2030	
Water and Sewer Fund (WS)	1,187,500	2,399,500	2,482,500	1,815,500	2,385,500	10,270,500
Totals	1,187,500	2,399,500	2,482,500	1,815,500	2,385,500	10,270,500

Water and Sewer Improvements - Public Works

Sewer Lining Program	FY 2026	\$140,000	WS
Public Sewers	FY 2027	\$140,000	WS
	FY 2028	\$140,000	WS
	FY 2029	\$140,000	WS
	FY 2030	\$140,000	WS

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

FY 2025	\$	112,445
FY 2024	\$	127,579
FY 2023	\$	135,251
FY 2022	\$	149,349
FY 2021	\$	125,163

Program Description & Justification

The purpose of this program is to improve the Village's sewer system and prevent costly repairs associated with failing sewer mains (collapsed, cracked, etc.). The objective is to evaluate the conditions of sewer mains (via televising), identify those in the worst condition, and perform the lining of as many sections as possible. In some situations, sewer mains may have failed beyond the ability to line, and a point repair (or replacement of a section) may be necessary. The Village's sewer system is a critically important infrastructure system.

The Water and Sewer Rate Study completed by Baxter & Woodman in FY 2017 recommends an annual funding level of \$140,000 for this program. This allows the relining of damaged sewer main and the start of a systematic approach to relining all sewers throughout the village, regardless of their condition. The Village is undergoing an update to the Water and Sewer Rate Study, and the recommended funding level may increase in the future as a result.

The sewer lining process includes inserting a sleeve made of flexible material in the existing pipe. The sleeve is then filled with steam or water heated to a high temperature for curing and hardening. This process provides the existing failing pipes with the structural support needed to continue their service and avoid a costly complete replacement. This product has a life expectancy of 50-100 years.

In addition to the typical sewer lining completed each year, Village Staff also identifies locations for manhole lining and bench repairs, if needed. As part of the lining operation, potential locations are researched throughout the winter and work is completed in the summer. This work allows the manholes to be sealed and stabilized without requiring excavation. This work intends to prevent sinkholes and other pavement failures from occurring due to the decay of the interior walls and base of existing manholes.

Since the Village's first sewer lining project, nearly 57,997 lineal feet of sewers have been lined, representing approximately 34% of the total sewer mains owned/maintained by the Village (approximately 171,000 lineal feet).

In 2011, the Public Works Department developed an in-house sewer televising program. Public Works Staff reviews the video recordings, and the sections of failing sewer mains are identified and prioritized. This in-house sewer televising program has identified sewer mains in poor condition that will be lined in the coming years. Extreme weather conditions and the ongoing root growth of trees have accelerated the rate of deterioration of the Village's combined sewers.

The following table identifies the sewer condition ratings, description of condition, and the recommended action:

Condition Rating	Condition Description	Recommended Action
A	Random cracking/Some roots	Continue monitoring
B	Medium cracking/Medium root problem	Line in one to three years
C	Heavy cracking/Heavy root problem	Line immediately
D	Structural damage/Fully blocked by roots	Requires replacement

FY 2026 Recommended Project

Specific project locations will be determined during the winter months. Public Works Staff will review all sewer televising completed throughout the year by the Operations Department. Each televised sewer line will be rated with the most severely deteriorated sewers selected for lining. Other sections may also be lined based on the need for a point repair.

Program Alternative

Once the pipe's structural integrity is severely affected, beyond the ability to line, the sole option is to perform an open-trench point repair that will require heavy street construction, temporary interruption of traffic flow, and costs associated with restoring the street's driving surface. The preferred and more cost-effective option for improving sewer mains is sewer lining.

Project Impact

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

Water and Sewer Improvements - Public Works

Sewer Point Repairs	FY 2026	\$20,000	WS
Public Sewers	FY 2027	\$20,000	WS
	FY 2028	\$20,000	WS
	FY 2029	\$20,000	WS
	FY 2030	\$20,000	WS

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

FY 2025	\$	-
FY 2024	\$	-
FY 2023	\$	7,950
FY 2022	\$	18,000
FY 2021	\$	28,800

Program Description & Justification

The purpose of this program is to improve the Village's sewer system by replacing failing (collapsed, cracked, etc.) sections of the sewer main (also referred to as point repairs). Staff's objective is to evaluate the conditions of sewer mains (via televising), identify those in the worst condition, and perform relining of as many sections as possible. In some situations, sewer mains may have failed beyond the ability to reline, and a point repair may be necessary. Most point repairs are made on an emergency basis and can be costly. The Village regularly budgets \$35,000 for point repairs.

In 2011, Public Works began an ongoing in-house sewer televising program. Village Staff reviews the video recordings to identify sections of failing sewer mains for point repair.

Program Alternative

Once the pipe's structural integrity is severely affected, beyond the ability to reline, the sole option is to perform an open-trench point repair.

Project Impact

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

Water and Sewer Improvements - Public Works

Stormwater Improvements	FY 2026	\$100,000	WS
	FY 2027	\$100,000	WS
	FY 2028	\$100,000	WS
	FY 2029	\$100,000	WS
	FY 2030	\$100,000	WS

☐ Critical

☐ Recommended

☒ Contingent on Funding

Spending History

FY 2025	\$	1,986	(consulting)
FY 2024	\$	6,698	(consulting)
FY 2023	\$	60,938	(consulting)
FY 2022	\$	87,761	(consulting)

Project Description & Justification

Over the past few years yard and alley flooding have become more and more prevalent, along with sewer back-up. In May, 2020 the Village experienced a heavy rain which was followed by a flooding event caused by a significant increase in the water elevation of the Des Plaines River. This event caused significant sewer back-up to residences and led to standing water at various locations throughout the Village.

In an effort to combat increased severity in rain events, undersized municipal sewers and increases in impervious area associated with development, the Village Board recommended that a Stormwater Master Plan (SMP) be created. This SMP allows the Village to conduct a comprehensive analysis of the Village and to identify areas of concern that may require attention. It also identifies and prioritizes Capital Improvement Plan (CIP) Projects that may be implemented to help mitigate the impacts of stormwater on the Village. The SMP also provides localized solutions for homeowners to mitigate flooding concerns on their property.

The SMP was completed in FY 2025 and preliminary, future-year expenditures would have to be planned contingent upon grant funding availability. These projects are large scale storm sewer separation projects that would be difficult to fund locally. The Village intends to focus on localized projects on an as-needed basis until grant funding can be leveraged for larger scale projects. For FY 2026, a portion of these funds will be utilized for the design of a stormwater storage and permeable paver system at Village Hall.

Project Alternative

The alternative is to continue to address stormwater issues as they arise and are made a priority, which does not allow for a comprehensive analysis and solution on a Village-wide basis.

Project Impact

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

Water and Sewer Improvements - Public Works

Water Distribution System - Pumping Station	FY 2026	\$135,000	WS
	FY 2027	\$0	WS
	FY 2028	\$43,000	WS
	FY 2029	\$0	WS
	FY 2030	\$0	WS

☐ Critical

☐ Recommended

☒ Contingent on Funding

Spending History

FY 2025	\$	-
FY 2024	\$	-
FY 2023	\$	-
FY 2022	\$	-
FY 2021	\$	17,200

Project Description & Justification

The Village purchases all of its potable water from the City of Chicago for general consumption and fire suppression). The water received from Chicago is treated before arriving at the Village's water distribution system, where it is stored and treated again before entering the water distribution system for consumption. The Pumping Station is where the following components of the Village's water distribution system are located:

- SCADA (Supervisory Control and Data Acquisition) system: a computer system that monitors and controls various components and equipment
- Three Pumps
 - o Pump #1: 100 horsepower; 1,540 gallons per minute
 - o Pump #2: 150 horsepower; 2,350 gallons per minute
 - o Pump #3: 125 horsepower; 1,750 gallons per minute
- 40 valves
- Four meters: two for incoming water from the City of Chicago (located at an off-site location) and two for incoming/outgoing water at the Pumping Station.
- Water treatment system (sodium hypochlorite)
- Two underground storage reservoirs
 - o 2.0 million gallon storage capacity
 - o 0.5 million gallon storage capacity
- Emergency generator: backup power source in the event of a power outage (see CERF).

The following prioritized facility improvement is recommended in the next two to five years:

Repair/Improvement	Estimated Cost	Year
1. Replace Pump #1	\$135,000	FY 2026
2. Water System Model	\$43,000	FY 2028
Total	\$178,000	

Pump Replacement - Based on a review of the Village's three current pumps, Pump No. 1 is recommended to be replaced in FY 2026. The pump capacity is adequate and the pump is found to be well-maintained, however, the overall age of the pump is cause for concern in that its replacement should be planned.

Water System Model - It is recommended that a hydraulic computer model of the Village Water System be performed once every ten years. This model provides a system wide outlook for the water system with recommended improvements that guide Capital Improvement Planning. The last model was completed in calendar year 2017 and since that time the Village has completed system updates and improvements recommended by the 2017 water model. The model will simulate water flow and pressures under existing and proposed conditions. This model will be used to determine system needs as well as its adequacy as it relates to proposed developments on an as-needed basis.

Project Alternative

There are no salient alternatives to maintaining the Village's water distribution system as it is the system that provides potable water to the entire community. 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 Tower Improvements

Water & Sewer



FY 2026	\$10,000	WS
FY 2027	\$0	WS
FY 2028	\$0	WS
FY 2029	\$0	WS
FY 2030	\$0	WS

☐ Critical

☒ Recommended

☐ Contingent on Funding

Spending History

FY 2025	\$	-
FY 2024	\$	-
FY 2023	\$	-
FY 2022	\$	-
FY 2021	\$	274,915 (Water Tower Re-Painting Project)

Project Description & Justification

A tower inspection is needed in FY 2026. 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

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

Water and Sewer Improvements - Public Works

Water Meter Replacement Program	FY 2026	\$37,000	WS
	FY 2027	\$74,000	WS
	FY 2028	\$114,000	WS
	FY 2029	\$115,000	WS
	FY 2030	\$50,000	WS

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

FY 2025	\$23,000	(Projected)
FY 2024	\$9,823	
FY 2023	\$0	
FY 2022	\$0	costs incorporated into AMI project
FY 2021	\$6,661	continuation of program to replace all meters over 20 years of age

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 2026, the Village plans to replace 123 meters/chambers at a cost of \$36,138 plus cost of additional equipment. Future years account for anticipated cost increases for meters/chambers and the increase in quantity needing to be replaced in those years.

	Qty.	Size	Ea.	Cost	Fiscal Year	Meter Quantity
Meters	22	0.625	\$141.00	\$3,102.00	FY 2026	123
	34	0.75	\$158.00	\$5,372.00	FY 2027	185
	25	1	\$220.00	\$5,500.00	FY 2028	352
	11	1.5	\$574.00	\$6,314.00	FY 2029	665
	3	2	\$805.00	\$2,415.00	FY 2030	233
	1	3	\$1,900.00	\$1,900.00		
	0	4	\$3,250.00	\$0.00		
	0	6	\$5,580.00	\$0.00		
Chambers	24	1.5	\$425.00	\$10,200.00		
	3	2	\$445.00	\$1,335.00		
	0	3	\$1,415.00	\$0.00		
Total	123		Meter cost	\$36,138.00		
			Add'l Equip	Nominal		
			Total cost	\$37,000.00		

Program Alternative

As the Village's water metering system is critically important as a source of revenue, it is vital to plan/budget for replacing water meters that have reached or exceeded the end of their useful service life. The primary alternative to this program is to not budget/plan for water meter replacements and respond to metering failures and inaccuracies as they occur. An alternative to the Village incurring the costs of the new meters is requiring that the building/property owners incur a portion or all of the new meter costs.

Project Impact

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

Water and Sewer Improvements - Public Works

Water Main Replacement Program	FY 2026	\$400,000	WS
	FY 2027	\$800,000	WS
	FY 2028	\$800,000	WS
	FY 2029	\$175,000	WS
	FY 2030	\$800,000	WS

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

FY 2025	\$	225,000	Fenwick Priory Watermain Loop (projected cost)
FY 2024	\$	300,321	LeMoyne - Lathrop to Park
FY 2023	\$	-	
FY 2022	\$	-	
FY 2021	\$	575,000	(FY 2020 and FY 2021 Projects both completed in FY 2021)

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 2025, 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.

FY 2026 Recommended Projects

FY 2026 includes completion of the Fenwick Priory Watermain Loop Project which began in FY 2025.

The proposed project for FY 2026 includes the design stage for an 8" water main along Franklin Ave. from Madison St. to Washington Blvd. and along Ashland Ave. from Madison St. to Washington Blvd. 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. The FY 2027 construction along Franklin Ave. will be funded utilizing a

The cost estimate for this project is as follows:

- \$175,000 for project engineering (design and construction) - FY 2026
- \$800,000 for Franklin Ave. construction - FY 2027
- \$800,000 for Ashland 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 on an every other year basis, with design being completed for one or two projects in one fiscal year and construction subsequently being completed over the next year or two. 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

Hydrant and Valve Replacement Program	FY 2026	\$20,000	WS
	FY 2027	\$20,000	WS
	FY 2028	\$20,000	WS
	FY 2029	\$20,000	WS
	FY 2030	\$20,000	WS

☐ Critical

☒ Recommended

☐ Contingent on Funding

Spending History

FY 2025	\$	13,209	Projected
FY 2024	\$	8,570	
FY 2023	\$	9,587	
FY 2022	\$	4,487	
FY 2021	\$	6,000	

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 2026 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

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

Water and Sewer Improvements - Public Works

Lead Service Line Replacement Reimbursement Program

FY 2026	\$150,000	WS
FY 2027	\$150,000	WS
FY 2028	\$150,000	WS
FY 2029	\$150,000	WS
FY 2030	\$150,000	WS

☐ Critical

☒ Recommended

☐ Contingent on Funding

Spending History

FY 2025	\$	105,000 (Projected)
FY 2024	\$	124,145
FY 2023	\$	155,000
FY 2022	\$	146,274

Project Description & Justification

Beginning in FY 2022, the Village increased its efforts to remove lead from the water system by creating a reimbursement program for property owners who choose to electively replace lead water services. As of December 2024, 87 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

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

Water and Sewer Improvements - Public Works

Lead Service Line Inventory and Replacement Program

FY 2026	\$80,000	WS
FY 2027	\$1,000,000	WS
FY 2028	\$1,000,000	WS
FY 2029	\$1,000,000	WS
FY 2030	\$1,000,000	WS

☐ Critical

☐ Recommended

☒ Contingent on Funding

Spending History

FY 2025	\$	80,000	Projected engineering and inventory costs
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 2026 will be assistance in maintaining the Village's draft lead inventory and in maintaining eligibility with the IEPA loan program. Based on current IEPA guidelines, replacement of lead services lines is required to begin in 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

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

Water and Sewer Improvements - Public Works

Basement Protection Subsidy Program

FY 2026	\$45,500	WS
FY 2027	\$45,500	WS
FY 2028	\$45,500	WS
FY 2029	\$45,500	WS
FY 2030	\$45,500	WS

☐ Critical

☒ Recommended

☐ Contingent on Funding

Spending History

FY 2025	\$	8,000 (Projected)
FY 2024	\$	16,000
FY 2023	\$	58,703
FY 2022	\$	100,350
FY 2021	\$	119,548

Project Description & Justification

In 1995, the Village initiated a subsidy program to help provide financial assistance to property owners interested in installing flood-prevention infrastructure. The intent of this program is to offset a portion of the expense that a property owner will incur when safeguarding their building from sewer back-ups. The following projects are eligible for the subsidy program: overhead sewer connection, modified overhead sewer connection, and backflow prevention valve.

Depending on the location of the property, eligible expenses are reimbursed at different rates. Three zones have been established, based on the frequency of sewer backups and other criteria, with the respective levels of funding as follows:

- 1) Standard – 50% of eligible costs are reimbursed up to \$4,000
- 2) High Risk (HR) – 80% of eligible costs are reimbursed up to \$6,000
- 3) High Risk Low Access (HRLA) - 80% of eligible costs are reimbursed up to \$7,500

Costs such as permit fees and work directly related to the excavation and installation of new infrastructure are eligible for reimbursement. The reimbursement per property owner is capped based on the zones outlined above.

Staff recommends an annual funding level of \$59,000, split based on the zone:

- 1) \$32,000 for Standard
- 2) \$12,000 for HR
- 3) \$15,000 for HRLA

This allows for approximately 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

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

Water and Sewer Improvements - Public Works

Sewer Lateral Repair Reimbursement Program

FY 2026	\$50,000	WS
FY 2027	\$50,000	WS
FY 2028	\$50,000	WS
FY 2029	\$50,000	WS
FY 2030	\$50,000	WS

☐ Critical

☒ Recommended

☐ Contingent on Funding

Spending History

FY 2025	\$	30,000 (Projected)
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 \$50,000, which will allow for the replacement of approximately 7 damaged sewer lateral lines.

Project Alternative

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

Project Impact

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

Budget Glossary

This section describes various terms and acronyms utilized throughout the budget document.

Accrual:	A basis of accounting in which revenues are recognized in the accounting period they are earned and become measurable. Expenditures are recognized in the period that they are incurred, if measurable.
Advanced Life Support (ALS):	A level of emergency care provided by the River Forest Fire Department. Fire fighter/paramedics are trained to use intravenous therapy, drug therapy, intubation and defibrillation.
Advanced Metering Infrastructure (AMI):	An integrated system of smart meters, communications networks, and data management systems that enables two-way communication between utilities and customers.
Appropriation:	A legislative authorization for expenditures for specific purposes within a specific time frame.
American Rescue Plan Act (ARPA):	The economic stimulus bill passed by Congress in March 2021 which guaranteed direct funding to all cities, towns and villages in the United States.
Assessed Value:	The value placed on real and other property as a basis for levying taxes.
Audit:	An examination of an organization's financial statements and utilization of resources.
Balanced Budget:	A balanced budget means that recurring revenues equal recurring operating expenses. One-time capital expenditures normally are funded from the Capital Equipment Replacement Fund or the General Fund Reserve and are not factored into whether or not the budget is balanced. Nor should one-time revenues, such as a TIF surplus distribution, be used to cover ongoing operating expenditures.
Budget:	A description of the spending and general financial plans that focus on the accomplishment of specific goals and objectives established by the Village Board over a specified time period.
Budget Reserve:	A portion of a fund that is restricted for a specific purpose and not available for appropriation.
Capital Assets:	Land, improvements to land, building, building improvements, vehicles, machinery, equipment, infrastructure and other assets that are used in operations and have initial useful lives extending beyond a single reporting period.

Capital Equipment Replacement Fund (CERF):	A capital projects fund where departments set aside funds each year for the eventual replacement of existing equipment, and to avoid significant fluctuations in the operating budget from one year to the next.
Capital Improvements/ Capital Outlay:	Projects or products that are long-term assets. These expenditures generally have estimated useful lives of two years or longer and typically are in excess of \$10,000.
Capital Improvement Fund (CIF):	A fund used to account for infrastructure improvements including alleys, commuter parking lots and streets.
Capital Improvement Program (CIP):	A five-year projection of the Village's capital improvement needs. The program also includes the source of funding for each particular project. The first year of the program represents the current fiscal year capital budget.
Cash-basis:	A type of accounting in which revenue and expenditure transactions are recognized only when cash is increased or decreased.
Charges for Services:	User charges for services provided by the Village to those specifically benefiting from those services.
Communications Device:	The use of the budget as a means to communicate the process for preparing, reviewing, and adopting the budget for the coming fiscal year including summary information, an overview of significant budgetary issues, trends, and resource choices.
Computer Aided Design (CAD):	A software program that assists in the design of infrastructure improvements.
Congestion Mitigation And Air Quality (CMAQ):	The CMAQ program is one source of funds for Transportation Control Measures (TCM) employed for the purposes of reducing congestion and improving air quality.
Contractual Services:	Items of expenditure from services the Village received primarily from an outside company. Utilities, rent, travel, and advertising are examples of contractual services.

Debt Service:	The payment of principal and interest on borrowed funds. The Village has debt service for general obligation bonds.
Deficit:	The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.
Department:	A major administrative division of the Village with overall management responsibility for an operation or a group of related operations within a functional area. A department may have more than one program and may be accounted for in more than one fund.
Depreciation:	The allocation of the cost of a fixed asset over the asset's useful life. Through this process the entire cost of the asset, less the salvage value, is ultimately charged off as an expense. This method of cost allocation can be used in proprietary funds.
Division:	A component of the budget dedicated to a particular purpose in order to identify the costs related to that purpose.
Encumbrances:	Commitments related to unperformed contracts for goods or services. These are not legal liabilities of the Village but represent a reservation of funds.
Emerald Ash Borer (EAB):	The EAB is a destructive, small, metallic-green beetle native to Asia that only attacks ash trees.
Enterprise Fund:	A fund used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful for sound financial administration. The Water and Sewer Fund is an example of a Village enterprise fund.
Environmental Protection Agency (EPA):	Federal regulatory agency that provides for the protection of the environment.
Enterprise Resource Planning (ERP):	Computer software that integrates internal and external management information across the entire organization, including finance/accounting, building permits, customer contacts, utility billing, etc.
Fiduciary Funds:	Funds used to report assets held in a trustee capacity for others and which, therefore, cannot be used to support the government's own program.

Financial Plan:	The use of the budget as a means to summarize the Village's finances including revenues and other financing sources, and of expenditures and other financing uses for the prior year actual, the estimated current year actual, and the proposed budget year.
Fiscal Year (FY):	A time period for which the Village's finances are recorded and maintained. The Village's fiscal year begins May 1 and ends April 30.
Freedom of Information Act (FOIA):	A state law governing the timing and cost of responding to requests for public information.
Fund:	Fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances that are segregated for the purpose of carrying on specific activities or attaining certain objectives.
Fund Balance:	Difference between assets and liabilities reported in a governmental fund.
Generally Accepted Accounting Principles (GAAP):	The standards used for financial report preparation, as determined by the Governmental Accounting Standards Board (GASB), so that the Village's financial statements may be fairly compared to prior reports and to the reports of other governmental entities.
General Fund:	The major fund in most governmental units, the general fund accounts for all activities not accounted for in other funds. Most tax funded functions are accounted for in the General Fund.
Geographic Information System (GIS):	A software program that is a collection of people, data, procedures and systems that enable data to be stored and maintained geographically.
Government Finance Officers Associations (GFOA):	An association that aims to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and practices.
Governmental Accounting Standards Board (GASB):	An independent board that establishes standards of financial accounting and reporting for state and local governmental entities. Its standards guide the preparation of external financial reports of those entities.

Governmental Funds:	Fund generally used to account for tax-supported funds.
Ground Emergency Medical Transportation (GEMT):	Federally funded Medicaid program which began in 2019 that allows municipalities to collect and additional Medicaid reimbursement for ambulance services.
Illinois Department of Healthcare and Family Services (IDHFS):	State regulatory agency that provides healthcare coverage for adults and children who qualify for Medicaid.
Illinois Environmental Protection Agency (IEPA):	State regulatory agency that provides for the protection of the environment.
Illinois Green Infrastructure Grant Program (IGIG):	State grant to implement green infrastructure best management practices to control stormwater runoff for water quality protection.
Illinois Municipal League (IML):	A government sector lobbying association in Illinois to work for the benefit of municipalities, promoting competence and integrity in administration of municipal government.
Illinois Municipal Retirement Fund (IMRF):	State mandated pension fund for all full-time and eligible part-time Village employees, except sworn fire and police employees.
Illinois Transportation Enhancement Program (ITEP):	ITEP provides funding for community based projects that expand travel choices and enhance the transportation experience. Project sponsors receive up to 80% for eligible projects, funded by the Federal Government and awarded through the State of Illinois.
Insurance Services Office (ISO):	A non-profit organization that assesses a Fire Department's ability to provide fire services to a community.
Information Technology:	A term used to broadly define computer operations and the processing of automated information in the Village organization.

Intergovernmental Agreement (IGA):	An agreement that involves or is made between two or more governments in cooperation to solve problems of mutual concern.
Intergovernmental Personnel Benefit Cooperative(IPBC):	An intergovernmental health insurance cooperative comprised of a number of local governments and agencies established to provide and administer employee health and dental insurance to eligible employees of the member agencies.
Intergovernmental Risk Management Agency (IRMA):	A public entity risk pool comprised of seventy-two public entities in northeastern Illinois that have joined together to manage and fund their property/casualty/workers' compensation claims through a comprehensive risk management program.
Joint Utility Locating Information for Excavators (JULIE):	The Village uses this service to make arrangements for the prompt locating of all Village utilities in areas scheduled for construction work.
Levy:	To impose taxes for the support of government activities.
Long-term Debt:	Financial obligation with maturity of more than one year after the date of issuance.
Major fund:	A major fund is (1) the main operating fund (the general fund or its equivalent which should always be reported separately); (2) other governmental funds and proprietary funds if the total assets, liabilities, revenues. or expenditures/ expenses of that individual fund are at least 10 percent of the corresponding total (assets, liabilities, and so forth) for the relevant fund category (governmental fund or proprietary funds) and at least 5 percent of the corresponding total for all governmental and proprietary funds combined; or (3) any other funds that public official believe are particularly important to financial statement users.
Metropolitan Water Reclamation District of Greater Chicago (MWRD):	The agency that stores and treats sanitary sewage waste for the City of Chicago and 128 suburban communities, including River Forest.
Modified Accrual:	A basis of accounting in which revenues are recognized in the period they become available and measurable. Expenditures are recorded when the related fund liability has been incurred or the invoice is received.
Motor Fuel Tax (MFT):	Revenue allocated by the state to municipalities for funding street improvements.

Mutual Aid Box Alarm System (MABAS):	The mutual aid box alarm system (MABAS) was established to provide a swift, standardized and effective method of mutual aid assistance for extra alarm fires and mass casualty incidents. The MABAS system is divided into over 20 Divisions from the communities along I-53 and the Northwest Tollway corridor.
Net Position:	The difference between assets and deferred outflows and liabilities and deferred inflows as reported in the Government-wide Financial Statement of the Comprehensive Annual Financial Report.
Non-Home Rule:	A non-home rule unit of local government, pursuant to the Illinois State Constitution , may exercise only those powers and perform those functions as identified by the State. Non-Home Rule communities are limited in the power to regulate for the protection of the public health, safety, morals and welfare; to license; to tax and to incur debt.
National Pollutant Discharge Elimination System (NPDES):	Permit program that controls water pollution by regulating point sources that discharge pollutants into waters of the United States.
Northern Illinois Police Alarm System (NIPAS):	A cooperative agreement among over 100 area law enforcement agencies to address emergency law enforcement needs which exceed the capabilities of any single member agency.
Operations Guide:	The use of the budget as a means to describe the operations, activities, services and functions carried out by the Village's organizational units.
Operating Expenditures:	Expenditures that generally recur annually and are expected to continue in the future unless service levels are impacted.
Operating Revenues:	Revenues that recur annually with reasonable stability. By Village policy, operating revenues should exceed operating expenditures on an annual basis.
Policy Document:	The use of the budget as a means to translate policy into specific programs and activities. The budget reflects the Village's commitment to certain entity-wide non-financial goals, even though the ultimate achievement of those goals may be beyond the period covered by the budget.

Proprietary Fund:	Funds that focus on the determination of operating income, changes in net assets, financial position and cash flows. There are two different types of proprietary funds: enterprise and internal service activities.
Property Tax Extension Limitation Law (PTELL):	Law that limits the increase in property tax extensions or total taxes billed for non-home rule taxing districts. Taxing districts are limited to inflationary increase in tax extensions on existing properties plus an additional amount for new construction.
Self-Contained Breathing Apparatus (SCBA):	Personal protective equipment worn to protect individuals from exposure to environments hazardous to the respiratory system.
Special Revenue Fund:	A fund used to account for revenues legally earmarked for a particular purpose.
Standard & Poor's Rating Service:	An independent agency that analyzes the financial credit ratings of organizations. The ratings are based on debt issuance that carry a three letter coding. The Village possesses an AAA rating.
Strategic Planning:	The process of determining the Village's goals and then identifying the best approach for achieving those goals.
Street Improvement Program (SIP):	A program for the general maintenance of streets in the Village.
Supervisory Control And Data Acquisition (SCADA):	Computer system that assists in the operation of the water purification and distribution process.
Tax Extension:	The total amount of taxes applied to properties within a taxing district as a result of a tax levy. Extensions in Illinois are increased by a loss factor to ensure that each taxing body receives the full amount of its levy after recognition that a small amount of taxes will not be paid.
Tax Increment Financing (TIF) District:	A legal entity created by local resolution to promote improvements, jobs, etc. The taxes generated from the assessed value "increment" above the base year are used to finance the costs of the improvements which generate the increased assessed valuation.

Glossary

Tax Levy:	An ordinance that directs the County Clerk to assess a tax proportionally against all properties located within a taxing district for the purpose of raising a specific amount of tax for taxing district.
Telecommunications Tax:	A tax on the gross sale of telecommunications services by telecommunications providers.
Transfers:	Movements of resources between two Funds. For River Forest, transfers regularly occur from the General Fund and Water and Sewer Fund into the Capital Equipment Replacement Fund.
Unrestricted Net Assets:	Net assets not invested in capital assets, net of related debt, that are accessible for the general use of the fund.
West Central Municipal Conference (WCMC):	A council of government comprised of municipalities and townships in the northwest suburbs. The WCMC provides legislative lobbying and information services, joint purchasing programs and other programs of joint interest to its members.