



VILLAGE OF RIVER FOREST VILLAGE BOARD MEETING

Monday, October 13th, 2025 – 7:00 PM
Village Hall – 400 Park Avenue – River Forest, IL 60305
Community Room

AGENDA

You may submit your written public comments via email in advance of the meeting to: ybot@vrf.us. If you would like to speak during public comment, please email lmaseella@vrf.us by 4:00 PM on Monday, October 13th, 2025. Anyone may listen to the meeting by participating in a Zoom conference call as follows: dial-in number: 312-626-6799 with meeting ID: 820 6367 6956 or by clicking the link here: <https://us02web.zoom.us/j/82063676956>. To watch the livestream and access the meeting materials, please go to the Village website: <https://www.vrf.us/events/event/2831>

1. Call to Order/Roll Call
2. Pledge of Allegiance
3. Special Presentation
 - a. Presentation of FY2025 Annual Comprehensive Financial Report
4. Citizen Comments
5. Elected Official Comments & Announcement
6. Consent Agenda
 - a. Village Board of Trustees Executive Session Meeting Minutes – August 25th, 2025
 - b. Village Board of Trustees Meeting Minutes – September 22nd, 2025
 - c. Village Board of Trustees Executive Session Meeting Minutes – September 22nd, 2025
 - d. Monthly Department Reports
 - e. August & September 2025 Financial Reports
 - f. Accounts Payable – September 2025 – \$2,187,866.86
 - g. Administration Department Report
 - h. Acceptance of FY2025 Annual Comprehensive Financial Report
 - i. Purchase Approval – Public Works Aerial Truck – Versalift – \$222,605.00 – Resolution
 - j. Authorization to Sell Surplus Vehicles – 2003 International 4400 Aerial Truck, 2015 Ford Explorer, 2011 Ford Escape, 2015 Dodge Charger Police Pursuit Vehicle – Ordinance
 - k. Award of Contract – 2025 Public Works Garage Rooftop Solar Design Build – Windfree Wind and Solar Energy Design Co. – \$159,668.00 (net Village cost \$16,695.00 after rebates and credits)
 - l. Award of Contract – Women’s Police Locker Room – Futurity 19, Inc – \$73,000.00
 - m. Adoption of Municipal Grocery Tax – Ordinance
 - n. Contract Approval – Economic Development Consulting Services – Ryan, LLC, \$27,500.00
7. Consent Agenda Items for Separate Consideration
8. Recommendations of Boards, Commissions, and Committees
9. Unfinished Business
 - a. Discussion Regarding Term Limit Referendum
10. New Business
11. Executive Session
12. Adjournment

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

**VILLAGE OF RIVER FOREST
VILLAGE BOARD OF TRUSTEES MINUTES
September 22nd, 2025**

A regular meeting of the Village of River Forest Board of Trustees was held on September 22nd at 7:00 p.m. in the Community Room of Village Hall, 400 Park Avenue – River Forest, IL.

1. CALL TO ORDER/ROLL CALL

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

Present: President Adduci, Trustees Brennan, Bachner, Keskitalo, Vazquez, O'Connell, and Village Clerk Castellano

Absent: Trustees Gillis

Also Present: Village Attorney Lance Malina, Village Administrator Matt Walsh, Assistant Village Administrator Jessica Spencer, Police Chief James Greenwood, Fire Chief Tom Gaertner, Director of Public Works and Engineering Jack Bielak, Deputy Police Chief Michael Swierczysnki, Finance Director Rosemary McAdams, and Deputy Clerk Luke Masella

2. PLEDGE OF ALLEGIANCE

President Adduci led the Pledge of Allegiance.

3. CITIZEN COMMENTS

Margie Cekander spoke regarding the Ethics Commission discussions scheduled for executive session later that evening. She expressed that the matter should be addressed in open session and then raised concerns about how the Village has handled the complaint along with other matters related to the Ethics Commission and its practices.

Bruce Faland asked the Village Board for clarification on several topics, expressed concern about the tone of recent meetings, and encouraged the Board and Village Staff to share as much information as possible with residents.

President Adduci thanked Mr. Faland for his comments and asked Village staff to follow up with him to address his questions and concerns.

4. ELECTED OFFICIAL COMMENTS & ANNOUNCEMENTS

Trustee Bachner wished everyone a Happy Rosh Hashanah and thanked Trustee Keskitalo for attending that evening. She then read aloud a statement condemning and raising concerns about recent immigration enforcement actions in the area.

Trustee Vazquez reminded everyone that Illinois has two state laws regulating the role of local police in immigration enforcement actions. He also noted that he and several others recently attended the Illinois Municipal League conference.

Trustee Brennan began her remarks with a land acknowledgment, then echoed many of Trustee Bachner's comments while adding her own thoughts regarding the recent immigration enforcement actions in the area.

Trustee Keskitalo wished her daughter a happy birthday and offered comments recognizing the Rosh Hashanah holiday. She also shared her thoughts on the immigration enforcement actions taking place in the area.

Trustee O'Connell thanked his fellow trustees for their comments regarding the recent immigration enforcement actions. He then asked staff to continue working toward finalizing the Diversity, Equity, and Inclusion Advisory Group's report.

President Adduci wished Trustee Keskitalo a happy New Year and extended birthday wishes to her daughter. She then shared that she attended the Illinois Municipal League conference, emphasizing the event's importance and relevance.

5. CONSENT AGENDA

- a. Village Board of Trustees Meeting Minutes – September 8th, 2025
- b. Monthly Department Reports
- c. Administration Department Report
- d. Change Order – 2025 Street Improvement Program – Schroeder Asphalt Services – \$92,040.39

- e. Lake Street Crossings – Safe Routes To School Grant Funding – Resolution

MOTION by Trustee Bachner to approve consent agenda items A through E. Seconded by Trustee O’Connell.

Roll call:

Ayes: Trustee Vazquez, O’Connell, Brennan, Bachner and Keskitalo

Absent: Trustee Gillis

Nays: None

Motion Passes.

6.CONSENT ITEMS FOR SPEARATE CONSIDERATION

None.

7. RECOMMENDATIONS OF BOARDS, COMMISSIONS, AND COMMITTEES

None.

8. UNFINISHED BUSINESS

None.

9.NEW BUSINESS

- a. Approval of Collective Bargaining Agreement with the International Union of Operating Engineers Local 150 (5/1/2025-4/30/2028)

MOTION by Trustee O’Connell to ratify the collective bargaining agreement with the International Union of Operating Engineers Local 150 and authorize the Village Administrator and Director of Public Works & Engineering to execute the contract pending attorney review. Seconded by Trustee Vazquez.

Village Administrator Walsh provided background information on this agenda item.

President Adduci asked Administrator Walsh whether he felt the bargaining process was successful.

Administrator Walsh responded that he did and went on to highlight additional aspects of the contract.

Roll call:

Ayes: Trustee Vazquez, O'Connell, Brennan, Bachner and Keskitalo

Absent: Trustee Gillis

Nays: None

Motion Passes.

President Adduci thanked Village staff for their involvement in the negotiations.

10.EXECUTIVE SESSION

Before the motion was made, Trustee Brennan asked whether the Board and staff could address concerns raised during public comment.

President Adduci stated that she believed Mr. Faland's concerns had been appropriately addressed.

Trustee Brennan requested that his question regarding the Village Attorney's role be answered and suggested including updates on Lake and Lathrop and Term Limits in each edition of the weekly newsletter.

President Adduci stated that was possible but noted there are times when no meaningful updates are available on those topics, which could make the messaging repetitive. She added that the Village already provides updates when they are necessary and relevant.

Trustee Keskitalo suggested adding a standing section in the newsletter where residents could click links to access information on the most frequently requested topics.

Trustee Brennan noted being in support of the suggestion from Trustee Keskitalo.

Trustee O'Connell emphasized the importance of ensuring that all residents are signed up for the Village's newsletter.

President Adduci agreed that these suggestions would be easy to implement and said staff would look into doing so. She reiterated the Village's commitment to keeping residents informed and encouraged residents to reach out to staff whenever they have questions or need assistance.

President Adduci then made remarks about where the Village currently stands in the process of discussing the term limits referendum and encouraged residents to attend the October 13th meeting.

Village Attorney Malina then responded to Mr. Faland's question regarding his role as the Village Attorney.

Mr. Faland mentioned that he had previously tried to get an answer to that question without success and expressed his gratitude to the Board.

MOTION by Trustee Vazquez to enter into Executive Session pursuant to 5 ILCS 120/2(c) to discuss (1)The appointment, employment, compensation, discipline, performance, or dismissal of specific employees,&(3)The performance of a or appointed public officer, &(4)Evidence or testimony presented in open hearing, or in closed hearing where specifically authorized by law. Seconded by Trustee O'Connell.

Roll call:

Ayes: Trustee Vazquez, O'Connell, Brennan, Bachner and Keskitalo

Absent: Trustee Gillis

Nays: None

Motion Passes.

Trustee Brennan asked if the Village Board will be returning to open session after executive session.

Village Attorney Malina stated yes.

Trustee Brennan stated that she felt the agenda did not make this clear and requested that future agendas explicitly indicate when the Board will be returning

to open session.

The Village Board and staff discussed adjustments to the agenda to ensure it clearly indicates when the Board will return to executive session in the future.

Executive Session began.

MOTION by Trustee Vazquez to adjourn Executive Session and return to open session. Seconded by Trustee Bachner.

Roll call:

Ayes: Trustee Vazquez, O'Connell, Brennan, Bachner and Keskitalo

Absent: Trustee Gillis

Nays: None

Motion Passes and the Village Board returned to open session at 8:02pm.

Upon returning to open session, a roll call was taken.

Roll call:

Ayes: Trustee Vazquez, O'Connell, Brennan, Bachner and Keskitalo

Absent: Trustee Gillis

Nays: None

A MOTION was made by Trustee O'Connell to adopt the findings of the Ethics Commission, determining the complaint to be resolved with no further action, and directing the Village Administrator to distribute a summary memo and ordinance to all Village Covered Individuals. Seconded by Trustee Vazquez.

Trustee Bachner requested that Village staff provide examples of recusals and outline the proper procedure for recusal when distributing the updated ethics ordinance to all Village covered individuals.

Administrator Walsh noted that the Ethics Commission requested something similar be done as well in their recommendation.

Trustee Keskitalo noted that the initial documents shared by Administrator Walsh could have been clearer and provided examples and requested that follow up emails contain simple examples.

Trustee Bachner agreed with Trustee Keskitalo, noting that this approach could help the Village address potential conflicts of interest as early as possible.

Trustee Vazquez suggested sharing resources from the Illinois Municipal League with Commissioners.

Trustee Brennan suggested that the Village could explain what exactly “recusing” yourself means from a discussion.

Trustee O’Connell posed a hypothetical question to Village Attorney Malina regarding recusals, asking whether a commissioner should leave the room or if simply remaining in the audience is acceptable.

Village Attorney Malina explained that recusals generally involve multiple steps: the individual must first disclose any conflict of interest and then refrain from participating in the meeting’s debate. He added that potential conflicts are common in this field and encouraged everyone to contact staff promptly if they arise.

Trustee Brennan asked that in the future, all audio from meetings surrounding ethics complaints be made available for the Village Board prior to their deliberation.

President Adduci asked Village Administrator Walsh if the audio was available for review.

Administrator Walsh stated yes.

Trustee O’Connell asked for confirmation that the Ethics commission meeting was on September 9th.

Administrator Walsh stated correct.

Village Attorney Malina provided background on how executive session recordings can be listened to after the fact.

President Adduci asked when the audio was available for Trustees to listen to.

Administrator Walsh stated that the Village Board was provided with information regarding the complaint over the past weekend.

Trustee O'Connell requested clarification on the significance of the September 9 and August 8 dates.

Administrator Walsh explained that September 9 was the date the Ethics Commission met, while August 8 was when the complaint was filed.

Trustee O'Connell added that, during earlier discussions about the ethics ordinance, he had emphasized the importance of timely reviews and expressed concern that the timeline for this complaint had not been completed promptly.

Trustee Brennan reiterated that she felt the Village Board needs to be given more time to review matters like this in the future.

President Adduci asked that while the notice was late, the audio was offered to the Board to listen to.

Trustee Brennan stated no, the audio was not offered.

Administrator Walsh stated that he had not explicitly offered the audio, believing the documents provided would achieve the same understanding. He added that, moving forward, he will make every effort to ensure the audio is available prior to future deliberations.

President Adduci asked for Village Administrator Walsh to provide an explanation on the length of time it took for the Ethics Commission to review the complaint.

Administrator Walsh noted that there was a vacancy on the Commission and the acting chair wanted to wait until the seat was filled to address the complaint.

Trustee Keskitalo asked whether the review timeline for future complaints would be quicker.

Administrator Walsh confirmed that it would.

Trustee Bachner suggested that staff assist in identifying and addressing potential

conflicts of interest when they arise.

Trustee Brennan asked for clarification on when and how Village staff or Commissioners are permitted to review Ethics Commission complaints.

Administrator Walsh explained that submissions through the online Ethics Commission form are sent only to the Ethics Commission Chair and the designated email address. He reported that the Ethics Chair notified him of the complaint and requested that he take the necessary steps to initiate the meeting process.

Trustee Brennan then asked if the closed session for the Ethics Commission and the recent Village Board meeting were justified.

Village Attorney Malina provided a legal explanation on the validity of the executive session meetings.

Trustee Bachner reminded everyone that although the Village Board may review the legal aspects of certain matters, the Village should still strive to share as much information with residents as possible.

President Adduci stated that she believes the current practices surrounding executive session are appropriate.

The Village Board and staff continued their discussion on executive session procedures and past executive sessions.

Roll call:

Ayes: Trustee Vazquez, O'Connell, Brennan, Bachner and Keskitalo

Absent: Trustee Gillis

Nays: None

Motion Passes.

11. ADJOURNMENT

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

Roll call:

Ayes: Trustee Vazquez, Bachner, Brennan, O'Connell, and Keskitalo

Absent: Trustee Gillis

Nays: None

The Village Board of Trustees Meeting adjourned at 8:28 p.m.

Rosa Castellano, Village Clerk

Date:_____



Village of River Forest

POLICE DEPARTMENT MEMORANDUM

TO: Matt Walsh – Village Administrator

FROM: James Greenwood- Chief of Police

DATE: October 13, 2025

SUBJECT: September 2025 Monthly Report

Crime Statistics

The month of September 2025 indicated a 19% decrease in Group A offenses in comparison to September 2024. Group A offenses year to date show an increase of 19% from the same period in 2024. There was a 29% decrease in Group B offenses compared to September 2024. This decrease is due to a reduction in retail theft incidents in September 2025

	Sep 2025	Sep 2024	Diff. +/-	% +/-	YTD 2025	YTD 2024	Diff. +/-	% +/-
Group A	29	36	-7	-19%	306	258	48	19%
Group B	12	17	-5	-29%	98	75	23	31%
All Other	26	22	4	18%	236	299	-63	-21%
Reports	111	160	-49	-31%	1,142	1,229	-87	-7%
Events	915	1051	-136	-13%	7,917	9,493	-1,576	-17%

Town Center

The Police Department responded to sixty-six (66) calls for service at the Town Center properties in September 2025; of those calls there were thirty-one (31) reported crimes, which included sixteen (16) Retail Thefts and five (5) Panhandlers/Removals. There was a fifteen percent (-15%) decrease in calls for service in comparison to September 2024 statistics. In addition, there was a thirty-three percent (-33%) decrease in retail thefts in comparison from September 2024.

Collaboration and Relationship Strengthening

- Attended the Village Board Meeting on September 8, 2025.
- Attended meetings with new CAD/RMS vendor on September 9-10, 2025.
- Attended the West Suburban Chief's of Police meeting and training on September 10, 2025.
- Attended the Village Board Meeting on September 22, 2025.
- Attended the Axon CEO Summit on September 28-30, 2025.

School and Community Support

The following is a summary of the activity that occurred during September relating to Ordinance Enforcement and School Resource/Community Service.

SEPTEMBER 2025 ACTIVITY	CSO BUS
Bank/Metra	20 Assignments 3 Hrs
Errands	4 Assignments 4 Hrs
Local Ordinance Enforcement / Citations	1 Assignment 0 Citations
Parking Citations	70 Citations
Fingerprinting Assignments	2 Assignment 50 Mins
Administrative Duties	7 Assignments 10 Hrs
Animal Calls	9 Assignments 6 Hrs
Vehicle Service	6 Assignments 4.5 Hrs
Crossings	5 Assignments 2.5 Hrs
Bond Hearing / Court	6 Assignments 12 Hrs
Other Assignments	36 Assignments 31 Hrs
Adjudication / Red Light Hearing	0 Assignments 0 Hr
Child Safety Seat Inspection/Install	10 Assignments 3 Hrs
Other Calls for Service	20 Assignments 9 Hrs

SEPTEMBER 2025	CSO BUS	CSO BUS
VIOLATION TYPE	TICKETS	WARNINGS
Time Limit	7	
No Parking Anytime	7	
Vehicle License	3	
Fire Lane/Hydrant	6	
Handicapped	1	
Resident Only Zone	15	
Permit Parking Only	19	
Daily Parking Fee Zone	9	
Expired Registration	0	
Other Parking Offense	2	
TOTAL	70	0

School Resource/Community Service Officer Activity Summary for September 2025

Written Reports	5
Foot Patrols / Premise Checks	61
River Forest Community Safety and Too Good For Drugs Activities	11
Calls for Service	19
Other Assignments	33 Assignments, 89 hours
Special Assignments	32 Assignments, 79 hours (see below)

School and Community-Support Activity Highlights for September 2025

Ofc. Drake completed the following:

- Completed juvenile follow up and supplemental report #25-01045 on 09/03/2025.
- Conducted Bike Safety events at Lincoln on 09/03/2025 and 09/04/2025.
- Attended safety meeting at St. Vincent Ferrer on 09/04/2025.
- Attended Brookfield Zoo's First Responder Day on 09/07/2025.
- Completed report #25-01098 on 09/08/2025.
- Conducted St. Luke lockdown drill and completed lockdown report on 09/08/2025.
- Completed elderly service follow up and supplemental report #25-0109 on 09/08/2025.
- Conducted St. Vincent Ferrer lockdown drill and completed lockdown report on 09/09/2025.
- Conducted Roosevelt lockdown drill and completed lockdown report on 09/09/2025.
- Met with OPRF student intern on 09/09/2025.
- Attended Youth Network Council meeting on 09/11/2025.
- Attended LemonAid event on 09/11/2025.
- Conducted two (2) Too Good For Drugs lessons at St. Luke on 09/12/2025.
- Attended M-Team virtual meeting on 09/17/2025.
- Attended NTAC/PBIS virtual training on 09/17/2025.
- Conducted two (2) River Forest Community Safety presentations at Lincoln on 09/18/2025.

- Attended safety meeting at Mosaic Montessori on 09/18/2025.
- Conducted two (2) Too Good For Drugs lessons at St. Luke on 09/19/2025.
- Completed school report #25-01153 on 09/19/2025.
- Attended RFPD Open House on 09/20/2025.
- Conducted Concordia Early Childhood Education Center lockdown drill and completed lockdown report on 09/22/2025.
- Completed juvenile follow up and supplemental report #25-01158 on 09/22/2025.
- Conducted three (3) River Forest Community Safety presentations at Grace on 09/25/2025.
- Attended Safer Schools Together virtual training on 09/26/2025.
- Attended Seat Check Saturday event on 09/27/2025.
- Completed in-service training on 09/29/2025.
- Met with OPRF student intern on 09/30/2025.
- Conducted two (2) River Forest Community safety presentations at Willard on 09/30/2025.
- Completed bicycle registrations throughout the month.
- Conducted business and school premise checks throughout the month.
- Assisted with records/administrative tasks throughout the month.
- Assisted investigations unit throughout the month.

UPCOMING School and Community Support Activities for October 2025

Ofc. Drake will:

- Attend River Forest Library Touch a Truck event on 10/02/2025.
- Attend Coffee With a Cop at The Sheridan on 10/03/2025.
- Participate in Tour de Proviso on 10/04/2025.
- Attend Youth Network Council meeting on 10/09/2025.
- Attend Child Safety Seat Technician recertification training on 10/14/2025.
- Attend school safety meeting on 10/16/2025.
- Meet with OPRF student intern on 10/28/2025.
- Attend school walkathons throughout the month.
- Conduct Too Good For Drugs lessons throughout the month.
- Conduct River Forest Community Safety presentations throughout the month.
- Complete lockdown drills throughout the month.

Sgt. Ransom will also:

- Continue training under Commander Grill in the Support Services role.
- Continue ongoing ICAC investigations.
- Assist with Adjudication hearings and manage caseload.
- Plan special events and complete permit reviews and approvals.
- Manage movie and commercial film details, permits, and requests.
- Assist with Information Technology projects.
- Address subpoenas, FOIA requests and other records requests for various sources of police video used in police response and criminal investigations.
- Assist with Vehicle Maintenance and Equipment.
- Manage LPR system
- Manage Street Camera System.
- Assist with Red Light Enforcement system.
- Continue to support CSO Bus, SRO Drake, and the Records functions.

CSO Bus will:

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



River Forest CSO Bus installing a car seat at the community car seat installation event on September 25, 2025, at the Town Center.

Active Solicitor Permits		
Individual or Organization	Description	Expires
Kramer Window	Window Replacement	06/10/2026
Joy Milk Tea Inc.	Mile Tea Pop-Up	06/14/2026
Perspective Development Inc.	Fiber Internet	02/20/2026
Edward Jones	Financial Services	06/26/2026
Anderson Corp.	Window/Door Sales	07/11/2026
Future Kids of America	Empowering Youth Through Academics	07/23/2026

Budget and Fiscal Monitoring

September 1 – September 30, 2025

September is the fifth month of Fiscal Year 2026. There was a 14% increase in overtime costs in comparison to September 2024. Overtime costs increased by 79% YTD compared to Fiscal Year 2026 to Fiscal Year 2025.

Revenue/Expenditure Summary

Category	Total # Paid FY26 09/30	Total # Paid FY26 Y-T-D	Expenditure/ Revenue FY26 09/30	FY26 Y-T-D Expenditure/Revenue
Parking/Compliance Citations	233	818	\$16,272	\$77,771
Admin. Tows	36	98	\$18,000	\$56,000
Local Ordinance	1	6	\$87	\$896
Overtime	462hrs	1859hrs	\$33,461	\$167,698

Community Policing/Crime Prevention Activities:

- Officers conducted additional patrols and premise checks in the business districts, parks, school play areas, block parties, and the library.
- Officers conducted numerous traffic missions in locations that have been identified as priorities based on traffic crash data and citizen requests.
- Officers conducted daily School Enforcement at all D90 schools and private schools.

Directed Patrols/ Traffic Enforcement

The Midnight Shift focused traffic enforcement using saturation enforcement techniques on North Avenue. Officers made forty-nine (49) stops, issued fifty-three (53) citations and seventeen (17) warnings during their traffic missions. The shift made six (6) traffic arrests, and six (6) vehicles were administratively towed during the enforcement traffic missions.

Dayshift focused traffic enforcement on Thatcher Avenue and on Washington Boulevard. Officers made twenty-nine (29) stops, issued thirty-four (34) citations and fourteen (14) warnings. The shift recorded eight (8) traffic-related arrests during enforcement missions this month. Six (6) vehicles were administratively towed.

The Afternoon Shift focused their traffic enforcement efforts primarily in school zones on Lake Street, Division Street, and on Chicago Avenue. Officers made twenty-two (22) stops, issued sixteen (16) citations and eleven (11) warnings during traffic enforcement missions. The shift recorded two (2) traffic-related arrests and administratively towed two (2) cars.

Notable Events and Arrests:

25-01059 Driving Under the Influence

On September 2, 2025, 2:06AM, River Forest officers were dispatched to the area of Lake Street and Harlem Avenue regarding a vehicle stopped in traffic with the driver asleep at the wheel. The driver, a 29-year-old male from Chicago, was contacted, exhibited signs of alcohol impairment, failed Standardized Field Sobriety Tests, and was arrested for Driving Under the Influence of Alcohol. He was processed and later released on a Citation and Notice. The vehicle was towed with an administrative hold placed on the vehicle.

25-01067 No Valid Driver's License & DuPage County Warrant

On September 1, 2025, 10:34AM, A River Forest officer was conducting traffic enforcement on Lake Street when he was alerted by a License Plate Reader (LPR) for a vehicle with suspended registration. The information was verified, and a traffic stop was conducted on the vehicle in the 7400 block of Lake Street. The driver was identified as a 27-year-old female from Melrose Park. The driver was determined to have never been issued a license and was arrested. The driver was also determined to have an outstanding active Warrant out of DuPage County for failure to appear on a traffic offense. The driver was processed and released on a Citation and Notice and posted bond on the warrant. The driver was given a court date at the Maybrook Courthouse as well as a court date for the DuPage County Courthouse.

25-01079 Driving While License Suspended

On September 5, 2025, 1:06AM, a River Forest officer conducting traffic enforcement near Division Street and Thatcher Avenue observed a vehicle driving 53mph on Thatcher Avenue where the speed limit is 25mph. The vehicle was stopped and the driver, a 39-year-old male from Chicago, was found to be driving despite never having been issued a driver's license. He also had a suspended driving record, with two suspensions for failing to appear in court after a prior traffic violation and mandatory insurance violations. He was arrested for Driving While License Suspended, processed, and later released on Citation and Notice. The vehicle was towed with an administrative hold placed on the vehicle.

25-01101 Retail Theft & Outside Agency Arrest Warrant

On September 8, 2025, 4:40PM, River Forest units were dispatched to 7525 Lake Street (Jewel-Osco) for the Retail Theft that just occurred. The employee advised two offenders, working in concert, concealed items and fled the store without purchasing the merchandise valued at \$72.45. A suspect matching the description of one of the offenders was located in the 7300 block of Central Avenue. The employee positively identified the suspect as the offender assisting in the Retail Theft. The offender was arrested and identified as a 35-year-old male from Maywood. The offender was transported to the station for processing, and a custodial search revealed the offender possessed drug paraphernalia and a small amount of a controlled substance. It was also determined that the offender had an outstanding McDonough County Arrest Warrant for Possession of a Controlled Substance. The offender was charged with Possession of a Controlled Substance, Possession of Drug Paraphernalia, Retail Theft, and the outstanding Warrant. The offender was given a felony court date and transported to a detention hearing.

25-01102 Aggravated Assault & Disorderly Conduct

On September 8, 2025, 8:26PM, River Forest units were dispatched to 624 Harlem Avenue (McDonald's) for the disturbance in-progress. The employee advised the offender was irate after the offender's credit card was declined. The employee stated the offender spat in her face and made threats of violence. The employee stated she walked away, and the offender continued to make threats of violence towards the patrons inside the restaurant. The offender then fled the scene on foot northbound on Harlem Avenue. A suspect matching the description was located at 1020 Harlem Avenue. The employee positively identified the suspect as the offender. The offender was arrested and identified as a 54-year-old male from Dixmoor. The offender was transported to the station for processing and charged with Disorderly Conduct and Aggravated Assault. The offender was given a misdemeanor court date and released on Citation and Notice.

25-01106 Driving While License Suspended

On September 11, 2025, 12:48AM, a River Forest officer conducting traffic enforcement near Lathrop Avenue and North Avenue observed a vehicle driving 42mph on North Avenue where the speed limit is 30mph. The vehicle was stopped and the driver, a 29-year-old male from Chicago, was found to be driving with a suspended license, with two suspensions for DUI and mandatory insurance violations. He was arrested for Driving While License Suspended, processed, and later released on Citation and Notice. The vehicle was towed with an administrative hold placed on the vehicle.

25-01109 Suspended Vehicle Registration & Obstructing a Peace Officer

On September 11, 2025, 3:48PM, a River Forest officer was conducting traffic enforcement in the 1400 block of Harlem Avenue, and conducted a traffic stop at Harlem Avenue and Bloomingdale Avenue for a vehicle with suspended registration. The driver refused to identify himself and was arrested for Obstructing a Peace Officer. The driver was identified as a 29-year-old male from Chicago. The driver was transported to the station and charged with Obstructing a Peace Officer. The driver was issued citations, given a misdemeanor court date, and released on a Citation and Notice.

25-01115 Unlawful Possession of a Weapon & Driving While License Suspended

On September 12, 2025, 3:00AM, a River Forest officer conducting traffic enforcement near Oak Avenue and Harlem Avenue observed a vehicle driving 63mph on Harlem Avenue where the speed limit is 30mph. The vehicle was stopped and the driver, a 22-year-old male from Riverdale, was found to be driving with a suspended license, with three suspensions for DUI and mandatory insurance violations. He also could not provide proof of insurance for the vehicle. The driver was also in possession of a loaded firearm which he could not legally possess. The driver was arrested for Unlawful Possession of a Weapon and Driving While License Suspended, processed, and later released on a Citation and Notice. The vehicle was towed with an administrative hold placed on the vehicle.

25-01118 Retail Theft & Outside Agency Arrest Warrant

On September 12, 2025, 4:13PM, River Forest units were dispatched to 7251 Lake Street (Walgreens) for the Retail Theft that just occurred. The employee advised the offender stole alcohol and fled the scene. A suspect matching the description was located at North Boulevard and Harlem Avenue. The employee positively identified the suspect as the Retail Theft offender, and the merchandise valued at \$12.05 was recovered. The offender was arrested and transported to the station for processing. It was determined the offender provided false identifiers and had an extraditable outstanding Kane County Warrant. The offender was identified as a 33-year-old male from Chicago. The offender was charged with Retail Theft, Obstructing a Peace Officer, and the outstanding Warrant. The offender was given a misdemeanor court date and transported to a detention hearing.

25-01123 Driving While License Suspended

On September 14, 2025, 12:59AM, a River Forest officer conducting traffic enforcement near Division Street and Harlem Avenue observed a vehicle driving on Harlem Avenue with a suspended registration and without headlights. The vehicle was stopped and the driver, a 32-year-old female from Chicago, was found to be driving with a suspended license, with four suspensions for failing to appear at court after a prior traffic violation. She also could not provide proof of insurance for the vehicle. The driver was arrested for Driving While License Suspended, processed, and later released on a Citation and Notice. The vehicle was towed with an administrative hold placed on the vehicle.

25-01124 Assist Other Agency (Commercial Burglary)

On September 15, 2025, 2:35AM, Oak Park Police received a call of a commercial burglar alarm with glass break at a business in the 6300 block of North Avenue in Oak Park. Dispatch updated that a Commercial Burglary was in progress, with four subjects and two vehicles involved. A River Forest officer who was nearby responded to the call to assist Oak Park Police. The River Forest unit was the first unit on scene, and observed multiple subjects, wearing all black clothing, actively committing a burglary. The subjects fled in a reported stolen vehicle, and the River Forest officer assisted several different police agencies in following the vehicle until it stopped in Maywood. The subjects fled on foot and the River Forest officer assisted with locating and detaining three of the male subjects. The males and vehicle were turned over to the custody of Oak Park Police for a Burglary, Traffic, and Possession of a Stolen Auto investigation. When the male offenders were turned over to Oak Park Police, their ages and hometowns were unknown and pending verification.

25-01138 Retail Theft & Criminal Trespass to Real Property

On September 16, 2025, 6:26PM, River Forest units were dispatched to 7525 Lake Street (Jewel-Osco) for the Retail Theft that just occurred. The employee advised the offender stole alcohol and fled the scene. A suspect matching the description was located on the 400 block of Harlem Avenue. The employee positively identified the suspect as the Retail Theft offender, and the merchandise valued at \$145.18 was recovered. The offender was identified as a 38-year-old male from Chicago who had received a prior Criminal Trespass warning from Jewel-Osco. The offender was transported to the station for processing and charged with felony Retail Theft and Criminal Trespass to Real Property. The offender was given a felony court date and released on a Citation and Notice.

25-01144 Criminal Trespass to Real Property & Disorderly Conduct

On September 17, 2025, 6:29PM, River Forest units were dispatched to 7349 Lake Street (Panera Bread) for the subject popping bicycle tires. The offender was located in front of Panera Bread and identified as a 37-year-old male from Oak Park, who had also previously received a Criminal Trespass warning from River Forest Town Center security. It was determined the subject deflated the tires on one bicycle and began yelling at patrons inside the restaurant. The subject was arrested and charged with Disorderly Conduct and Criminal Trespass to Real Property. The subject was released from custody on scene with a misdemeanor court date and issued a Citation and Notice.

25-01149 Driving Under the Influence

On September 19, 2025, 12:24AM, a River Forest officer on patrol near Lake Street and Bonnie Brae Place observed a vehicle driving on Bonnie Brae Place without lights when required. The vehicle was stopped and the driver, a 19-year-old male from St. Louis, Missouri, admitted to consuming cannabis, exhibited signs of cannabis impairment, and failed Standardized Field Sobriety Tests. The driver was arrested for Driving Under the Influence of Drugs. He was processed and later released on a Citation and Notice. The vehicle was towed with an administrative hold placed on the vehicle.

25-01156 Outside Agency Arrest Warrant

On September 19, 2025, 3:44PM, River Forest units were dispatched to the property damage accident at Lake Street and Ashland Avenue. The at-fault driver was determined to have an outstanding Cook County Warrant for Driving Under the Influence of Alcohol. The at-fault driver was arrested and identified as a 37-year-old female from Forest Park. The driver was transported to the station for processing and transported to a detention hearing.

25-01167 Retail Theft

On September 21, 2025, 11:25AM, River Forest units were dispatched to 7525 Lake Street (Jewel-Osco) for a Retail Theft that just occurred. The caller related that a female subject exited the store with a cart full of merchandise without paying and left in a red Nissan. Responding officers arrived on scene and located a vehicle matching the description in the 7200 block of Central Avenue. The vehicle was stopped and the driver was detained. Officers observed a bag of groceries in plain view in the back seat. The driver/offender was positively identified as the offender by a witness. The offender was identified as a 44-year-old female from Oak Park who had exited the store with various grocery items valued at \$121.92. The offender was arrested and charged with misdemeanor Retail Theft. She was processed and released on a Citation and Notice with a court date at the Maybrook Courthouse.

25-01173 Retail Theft

On September 23, 2025, 10:13AM, River Forest units were dispatched to 7251 Lake Street (Walgreens) for a Retail Theft that just occurred. The caller related that a subject stole a 12-pack case of Modelo beer and exited the store. Officers searched the area for the offender and located a subject matching the description nearby. The subject was identified as a 37-year-old Male from Chicago. The subject was positively identified by the witness as the person who stole the case of beer valued at \$16.99. The offender was arrested and transported to the station for processing. The offender was ultimately charged with misdemeanor Retail Theft and released from the station on a Citation and Notice with a court date at Maybrook Courthouse.

25-01182 Theft Under \$500

On September 25, 2025, 12:07PM, River Forest units were dispatched to 7351 Lake Street for a theft that just occurred. The offender walked into the business and stole a speaker from the front counter and walked out. Responding officers arrived on scene and checked the area. A subject matching the description was located nearby and detained. The victim positively identified the subject as the offender, and he was taken into custody. The offender was identified as a 30-year-old male Chicago resident. The offender was transported back to the station for processing and subsequently charged with misdemeanor Theft. He was released on Citation and Notice and given a court date at the Maybrook Courthouse.

25-01184 Driving While License Suspended

On September 26, 2025, 4:57AM, a River Forest officer conducting traffic enforcement near Division Street and Thatcher Avenue observed a vehicle driving 41mph on Thatcher Avenue where the speed limit is 25mph. The vehicle was stopped and the driver, a 48-year-old female from Oak Park, was found to be driving with a suspended license, suspended for mandatory insurance violations. She was arrested for Driving While License Suspended, processed, and later released on a Citation and Notice. The vehicle was towed with an administrative hold placed on the vehicle.

25-01189 Unlawful Possession of a Weapon

On September 27, 2025, at 2:00AM, a River Forest officer on patrol near LeMoyne Street and Harlem Avenue observed a vehicle driving on Harlem Avenue with a suspended registration. The vehicle was stopped and the driver, a 28-year-old male from Palatine, was found to be in possession of a loaded firearm which he could not legally possess. He also could not provide proof of insurance for the vehicle. He was arrested for Unlawful Possession of a Weapon, processed, and later released on a Citation and Notice. The vehicle was towed with an administrative hold placed on the vehicle.

	Midnights 2230-0630	Day Watch 0630-1430	Third Watch 1430-2230
Criminal Arrests	4	3	6
Warrant Arrests	0	1	3
D.U.I Arrests	2	0	0
Misdemeanor Traffic Arrests	9	16	15
Hazardous Moving Violations	94	81	102
Compliance Citations	47	4	19
Parking Citations	147	33	6
Traffic Stop Data Sheets	156	76	136
Quasi-Criminal Arrests/ L.O	0	0	8
Field Interviews	3	11	12
Premise Checks/Foot Patrols	441	284	210
Written Reports	38	48	71
Administrative Tows	11	12	11
Sick Time used (in days)	2	1	0

Detective Division

Detective Sergeant Labriola worked eighteen (18) days performing detective duties.

Detective Sergeant Labriola was assigned as a WEDGE supervisor for one shift.

Detective Sergeant Labriola was activated as a supervisor for WESTAF in reference to a double homicide and suicide in Berwyn.

Detective Sergeant Labriola completed one day of state mandated in-service training.

Detective Sergeant Labriola attended court and grand jury for previous felony arrests.

Detective Sergeant Labriola began the background investigation for one firefighter applicant.

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

During the month of September, the Detective Unit opened up/reviewed eight (8) cases for potential follow-up. Of those cases, one (1) was cleared by arrest, three (3) were exceptionally cleared, and four (4) are still active. The Unit also continued to investigate open cases from previous months, as well as assisted the Patrol Division in cases reported in the month of September.

Year to Date Arrest Statistics

Quantity Arrested	# Felony Charges	# Misdemeanor Charges	# Warrants
24	28	15	7

September 2025 Case Assignment Summary

Group A	# Cases	Cleared by Arrest	Adm Closed	Screen Out	Susp	Except	Pend	Refer	Unfound
Robbery	1						1		
Theft Over \$500	1						1		
Burglary	1	1							
Retail Theft	2					1	1		
Group A Total	5	1	0	0	0	1	3	0	0
Group B	# Cases	Cleared by Arrest	Adm Closed	Screen Out	Susp	Except Clear	Pend	Refer	Unfound
Hit & Run	1					1			
Fleeing and Eluding	2					1	1		
Group B Total	3	0	0	0	0	2	1	0	0
TOTALS	8	1	0	0	0	3	4	0	0

September 2025 Juvenile Arrests

Offenses	Adjusted	Cited	Petitioned	Referred
Armed Robbery			2	
Petit Larceny		2		
Aggravated Speeding		1		
Underage Consumption of Alcohol		1		
Total (6)	0	4	2	0

New Investigations

25-01051 Retail Theft

On August 31, 2025, 1:44PM, River Forest Officers responded to Walgreens located at 7251 Lake St. in reference to a retail theft which just occurred. The store employee related that a female subject stole approximately \$400 worth of electric shavers from the store and provided the registration of the offending vehicle that the female used to leave the scene. Investigators located the vehicle in Chicago and towed it with an administrative hold. This case was exceptionally cleared.

25-01065 Burglary

On September 3, 2025, 8:48AM, a River Forest Officer responded to the 8200 block of Lake St. in reference to a burglary report. The resident related that between September 2, 2025, at 9:30PM and September 3, 2025, at 8:30AM, an unknown person entered his detached garage and stole two bicycles. The victim related that he observed his bicycles on "Offer Up," a site to sell items from one person to another. Investigators met with the subject offering to sell the bicycle and observed him in possession of one of the bicycles. He was taken into custody and admitted to the burglary. He was charged accordingly, and this case was cleared by an arrest.

25-01068 Fleeing and Eluding

On September 3, 2025, 3:00PM, a River Forest Officer was in the 7700 block of Division when he received an automated license plate reader alert that a vehicle that passed the squad had suspended registration for mandatory insurance violations. The officer attempted to stop the vehicle which fled. On September 10, 2025, an officer received an automated license plate reader alert that the same vehicle was at North Ave. and Thatcher. The officer attempted to stop the vehicle, but it fled again. Investigators have been unable to locate the vehicle currently, and this case is still pending.

25-01121 Robbery

On September 13, 2025, 1:06PM, River Forest Officers responded to Jewel/Osco located at 7525 Lake St. in reference to a robbery which just occurred. A store employee advised responding officers that a male subject stole a bottle of liquor valued at \$47.99, and when he was confronted by the store employee, a physical confrontation occurred which resulted in the store employee's tooth getting broken. Investigators have identified the offender through a photo lineup, but the offender has not been located. This case is still pending.

25-01165 Fleeing and Eluding

On September 21, 2025, 2:45AM, a River Forest Officer attempted to stop a vehicle in the 500 block of Harlem Ave. for travel 50MPH in a posted 30MPH speed limit zone. The vehicle fled from the officer and was not pursued. On September 22, 2025, investigators located the offending vehicle, and it was towed with an administrative hold. This case was exceptionally cleared.

25-01175 Hit & Run

On September 23, 2025, 7:28PM, a River Forest Officer responded to the 7900 block of Madison in reference to a hit and run. The victim reported that a black colored sport utility vehicle struck his vehicle while travelling on Madison. Investigators utilized the Village of River Forest street cameras and automated license plate readers to identify the vehicle, which was towed on September 24, 2025, from the 100 block of S. Parkside in Chicago with an administrative hold. This case was exceptionally cleared.

25-01183 Retail Theft

On September 25, 2025, 1:18PM, a River Forest Officer responded to the Jewel/Osco located at 7525 Lake St. in reference to a retail theft which occurred on September 17, 2025. The store employee reported that on September 17, 2025, at 8:15AM, a male subject entered the store and stole over \$1,600 worth of liquor which was captured on store video surveillance. Investigators utilized Village of River Forest street cameras and automated license plate readers to identify the offending vehicle the offender used to flee the scene. Investigators have tentatively identified the offender and are awaiting confirmation of the identification from photo lineups. This case is still pending.

25-01186 Theft Over \$500

On September 26, 2025, 1:19PM, a River Forest Officer received a theft report which occurred at the Sheridan located at 800 Harlem Ave. The reporting party related that his mother who was a resident at the Sheridan passed away and determined that her engagement ring was missing from her room. He stated that the ring went missing between August 30, 2025, and September 21, 2025. This case is still pending.

Old Investigations**25-00810 Retail Theft**

On July 10, 2025, 3:49PM, River Forest Officer responded to Ulta located at 7231 Lake St. in reference to a retail theft where two female subjects took over \$2,000 worth of fragrances from the store without purchasing the items. The offenders left in a vehicle which investigators identified from Village of River Forest street cameras and license plate readers. Investigators identified suspects, but the store employee was unable to identify the offenders from a photo lineup. Investigators located the vehicle on September 10, 2025, in Forest Park. The vehicle was towed with an administrative hold. This case was exceptionally cleared.

25-00914 Armed Robbery

On August 3, 2025 4:36PM, River Forest Officer responded to Walgreen's located at 7251 Lake St. in reference to an armed robbery. The victim, who is a store employee related that two subjects in wigs took liquor from the store and when confronted, sprayed him what was determined to be bear spray. The victim was treated for his injuries and investigators identified both offenders who are currently in custody at the juvenile detention center for committing similar crimes. Investigators formally charged both offenders with state's attorney approval on September 3, 2025.

Training

During the month of September 2025, twenty-eight (28) officers/civilian employees attended different training classes for a total of two-hundred and eighty-nine (289) hours of training. The Department members, courses, and total number of hours included in the courses are detailed below.

Officer	Course	Start	End	Hours
Barcenas	Illinois Trust Act-Roll Call Training	9/29/2025	9/29/2025	0.5
Barcenas	CPR	9/29/2025	9/29/2025	4
Barcenas	Scenario-Based High-Risk Traffic Stops	9/29/2025	9/29/2025	2.5
Barcenas	Taser Re-Certification	9/29/2025	9/29/2025	1.5
Barcenas	Spike Stinger-Roll Call Training	8/22/2025	9/30/2025	1
Bourdeau	Spike Stinger-Roll Call Training	8/22/2025	9/30/2025	1
Casarez	Spike Stinger-Roll Call Training	8/22/2025	9/30/2025	1
Casey	Illinois Trust Act-Roll Call Training	9/29/2025	9/29/2025	0.5
Casey	CPR	9/29/2025	9/29/2025	4
Casey	Scenario-Based High-Risk Traffic Stops	9/29/2025	9/29/2025	2.5
Casey	Taser Re-Certification	9/29/2025	9/29/2025	1.5
Casey	Spike Stinger-Roll Call Training	8/22/2025	9/30/2025	1
Cassidy	Spike Stinger-Roll Call Training	8/22/2025	9/30/2025	1
Catalano	40 Hour Field Training Officer-Sokolove	9/15/2025	9/19/2025	40
Catalano	Spike Stinger-Roll Call Training	8/22/2025	9/30/2025	1
Coleman	Illinois Trust Act-Roll Call Training	9/29/2025	9/29/2025	0.5
Coleman	CPR	9/29/2025	9/29/2025	4
Coleman	Taser Re-Certification	9/29/2025	9/29/2025	1.5
Coleman	Scenario-Based High-Risk Traffic Stops	9/29/2025	9/29/2025	2.5
Coleman	PLI September 2025 Monthly Legal Update	9/3/2025	9/30/2025	1
Coleman	Spike Stinger-Roll Call Training	8/22/2025	9/30/2025	1
Collum	Illinois 2-Day Onsite Symposium	9/18/2025	9/19/2025	15
Cortes	Illinois Trust Act-Roll Call Training	9/29/2025	9/29/2025	0.5
Cortes	CPR	9/29/2025	9/29/2025	4
Cortes	Scenario-Based High-Risk Traffic Stops	9/29/2025	9/29/2025	2.5
Cortes	Taser Re-Certification	9/29/2025	9/29/2025	1.5
Cortes	Spike Stinger-Roll Call Training	8/22/2025	9/30/2025	1
Czernik	Basic Field Force Operations	9/12/2025	9/12/2025	8
Czernik	Illinois Trust Act-Roll Call Training	9/29/2025	9/29/2025	0.5
Czernik	CPR	9/29/2025	9/29/2025	4
Czernik	Taser Re-Certification	9/29/2025	9/29/2025	1.5
Czernik	Scenario-Based High-Risk Traffic Stops	9/29/2025	9/29/2025	2.5
Czernik	Less Lethal Impact Munitions Instructor	9/26/2025	9/26/2025	8
Czernik	Spike Stinger-Roll Call Training	8/22/2025	9/30/2025	1
Drake	Illinois Trust Act-Roll Call Training	9/29/2025	9/29/2025	0.5
Drake	CPR	9/29/2025	9/29/2025	4
Drake	Taser Re-Certification	9/29/2025	9/29/2025	1.5

Officer	Course	Start	End	Hours
Drake	Scenario-Based High-Risk Traffic Stops	9/29/2025	9/29/2025	2.5
Drake	PLI September 2025 Monthly Legal Update	9/3/2025	9/30/2025	1
Drake	Aligning Behavioral Threat Assessment	9/17/2025	9/17/2025	2.5
Drake	Spike Stinger-Roll Call Training	8/22/2025	9/30/2025	1
Fries	Illinois Trust Act-Roll Call Training	9/29/2025	9/29/2025	0.5
Fries	CPR	9/29/2025	9/29/2025	4
Fries	Scenario-Based High-Risk Traffic Stops	9/29/2025	9/29/2025	2.5
Fries	Taser Re-Certification	9/29/2025	9/29/2025	1.5
Fries	Spike Stinger-Roll Call Training	8/22/2025	9/30/2025	1
Gonzalez	Taser 10 Training	9/15/2025	9/15/2025	3
Gonzalez	PLI September 2025 Monthly Legal Update	9/3/2025	9/30/2025	1
Gonzalez	Spike Stinger-Roll Call Training	8/22/2025	9/30/2025	1
Greenwood	Spike Stinger-Roll Call Training	8/22/2025	9/30/2025	1
Grill	Illinois Trust Act-Roll Call Training	9/29/2025	9/29/2025	0.5
Grill	CPR	9/29/2025	9/29/2025	4
Grill	Taser Re-Certification	9/29/2025	9/29/2025	1.5
Grill	Scenario-Based High-Risk Traffic Stops	9/29/2025	9/29/2025	2.5
Grill	Managing Risk Through Behavior	9/16/2025	9/16/2025	1
Grill	Spike Stinger-Roll Call Training	8/22/2025	9/30/2025	1
Humphreys	Illinois Trust Act-Roll Call Training	9/29/2025	9/29/2025	0.5
Humphreys	CPR	9/29/2025	9/29/2025	4
Humphreys	Taser Re-Certification	9/29/2025	9/29/2025	1.5
Humphreys	Scenario-Based High-Risk Traffic Stops	9/29/2025	9/29/2025	2.5
Humphreys	PLI September 2025 Monthly Legal Update	9/3/2025	9/30/2025	1
Humphreys	Spike Stinger-Roll Call Training	8/22/2025	9/30/2025	1
Juarez	Spike Stinger-Roll Call Training	8/22/2025	9/30/2025	1
Labriola	Taser 10 Training	9/15/2025	9/15/2025	3
Labriola	Illinois Trust Act-Roll Call Training	9/29/2025	9/29/2025	0.5
Labriola	CPR	9/29/2025	9/29/2025	4
Labriola	Taser Re-Certification	9/29/2025	9/29/2025	1.5
Labriola	Scenario-Based High-Risk Traffic Stops	9/29/2025	9/29/2025	2.5
Labriola	PLI September 2025 Monthly Legal Update	9/3/2025	9/30/2025	1
Labriola	Spike Stinger-Roll Call Training	8/22/2025	9/30/2025	1
Lenz	Illinois Trust Act-Roll Call Training	9/29/2025	9/29/2025	0.5
Lenz	CPR	9/29/2025	9/29/2025	4
Lenz	Scenario-Based High-Risk Traffic Stops	9/29/2025	9/29/2025	2.5
Lenz	Taser Re-Certification	9/29/2025	9/29/2025	1.5
Lenz	PLI September 2025 Monthly Legal Update	9/3/2025	9/30/2025	1
Lenz	Less Lethal Impact Munitions Instructor	9/26/2025	9/26/2025	8
Lenz	Spike Stinger-Roll Call Training	8/22/2025	9/30/2025	1
Mika	PLI September 2025 Monthly Legal Update	9/3/2025	9/30/2025	1
Mika	Spike Stinger-Roll Call Training	8/22/2025	9/30/2025	1

Officer	Course	Start	End	Hours
Murillo	Taser 10 Training	9/15/2025	9/15/2025	3
Murillo	Illinois Trust Act-Roll Call Training	9/29/2025	9/29/2025	0.5
Murillo	CPR	9/29/2025	9/29/2025	4
Murillo	Taser Re-Certification	9/29/2025	9/29/2025	1.5
Murillo	Scenario-Based High-Risk Traffic Stops	9/29/2025	9/29/2025	2.5
Murillo	Spike Stinger-Roll Call Training	8/22/2025	9/30/2025	1
Niemann	Illinois Active Threat Master Instructor	9/8/2025	9/12/2025	40
Niemann	PLI September 2025 Monthly Legal Update	9/3/2025	9/30/2025	1
Niemann	Spike Stinger-Roll Call Training	8/22/2025	9/30/2025	1
Niemann	Shotgun Armorer	9/16/2025	9/16/2025	8
Ransom	Spike Stinger-Roll Call Training	8/22/2025	9/30/2025	1
Richter	Illinois Trust Act-Roll Call Training	9/29/2025	9/29/2025	0.5
Richter	CPR	9/29/2025	9/29/2025	4
Richter	Taser Re-Certification	9/29/2025	9/29/2025	1.5
Richter	Scenario-Based High-Risk Traffic Stops	9/29/2025	9/29/2025	2.5
Richter	Spike Stinger-Roll Call Training	8/22/2025	9/30/2025	1
Saldana	Spike Stinger-Roll Call Training	8/22/2025	9/30/2025	1
Swierczynski	PLI September 2025 Monthly Legal Update	9/3/2025	9/30/2025	1
Swierczynski	Police Supervisory Test and Background	9/10/2025	9/10/2025	2
Swierczynski	Spike Stinger-Roll Call Training	8/22/2025	9/30/2025	1
Tagle	PLI September 2025 Monthly Legal Update	9/3/2025	9/30/2025	1
Tagle	Spike Stinger-Roll Call Training	8/22/2025	9/30/2025	1
Zermeno	Spike Stinger-Roll Call Training	8/22/2025	9/30/2025	1
Total				289



RIVER FOREST FIRE DEPARTMENT

MONTHLY REPORT

PRESENTED TO:

River Forest Village Board

MEETING DATE:

Monday, October 13, 2025

REPORTING PERIOD:

September 2025

PREPARED BY:

Fire Chief Thomas Gaertner
River Forest Fire Department

REPORT CONTENTS

This monthly report provides a comprehensive overview of the River Forest Fire Department's operations, activities, and performance metrics for the month of September 2025. The report includes:

- Emergency Response Statistics • Fire Prevention and Public Education Activities
 - Training and Personnel Updates • Equipment and Facility Maintenance • Community Outreach • Mutual Aid Activities • Special Projects and Initiatives
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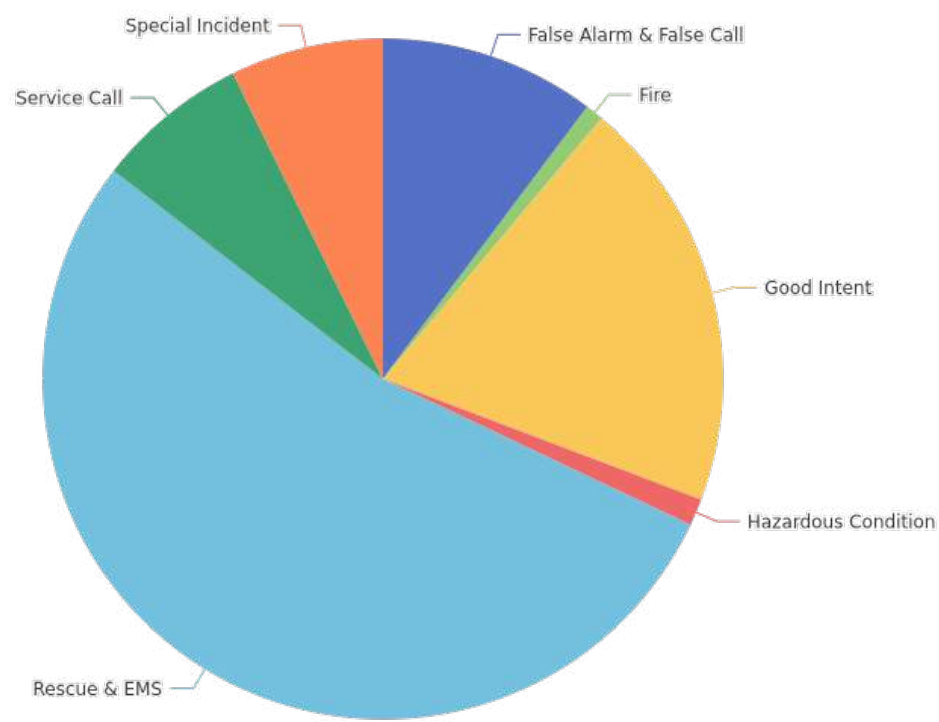
River Forest Fire Department

400 Park Avenue
River Forest, Illinois 60305
Phone: (708) 366-7629

Serving the River Forest Community with Pride, Professionalism, and Dedication



Incident Summary Report - Previous Month



PSAP CALL DATE/TIME / INCIDENT TYPE SERIES NAME (NFIRS)	INCIDENT COUNT	PERCENT OF TOTAL
Sep 2025	234	100.00%
False Alarm & False Call	24	10.26%
Fire	2	0.85%
Good Intent	46	19.66%
Hazardous Condition	3	1.28%
Rescue & EMS	125	53.42%
Service Call	17	7.26%
Special Incident	17	7.26%
Total	234	100.00%



Event Count by Shift and Type

Red

START DATE	TOTAL ATTENDEES	EVENT TYPES
2025-09-02 09:00:00	2	Misc. Community Outreach
2025-09-11 16:15:00	0	Misc. Community Outreach
2025-09-20 10:00:00	450	Open House
2025-09-29 07:45:00	13	CPR
Summary Red	Total 465.00	Total 4.00

Black

START DATE	TOTAL ATTENDEES	EVENT TYPES
2025-09-13 08:15:00	3	CPR
Summary Black	Total 3.00	Total 1.00

Days

START DATE	TOTAL ATTENDEES	EVENT TYPES
2025-09-04 08:00:00	4	Admin Event
2025-09-08 19:00:00	2	Admin Meeting
2025-09-08 19:00:00	25	Admin Event
2025-09-09 09:00:00	2	Admin Meeting
2025-09-10 08:30:00	2	Admin Meeting
2025-09-16 09:00:00	1	Admin Meeting
2025-09-17 09:00:00	2	Admin Meeting
2025-09-17 14:00:00	2	Admin Meeting
2025-09-17 19:00:00	8	Admin Event
2025-09-18 10:00:00	6	Admin Meeting
2025-09-22 12:30:00	20	Admin Event
2025-09-25 14:00:00	2	Admin Meeting
2025-09-30 09:00:00	10	Admin Meeting
Summary Days	Total 86.00	Total 13.00

Event Count by Shift and Type

River Forest FD IL
Address: 400 Park Ave, River Forest, IL, 60305



Gold

START DATE	TOTAL ATTENDEES	EVENT TYPES
2025-09-06 11:00:00	5	Station Tour
2025-09-06 13:00:00	3	Car Seat Installation
2025-09-06 14:00:00	30	Block Party
2025-09-06 14:15:00	12	Block Party
2025-09-06 14:30:00	15	Block Party
2025-09-06 15:00:00	17	Block Party
2025-09-06 15:00:00	15	Block Party
2025-09-21 11:30:00	0	Extinguisher Check 3rd
Summary Gold	Total 97.00	Total 8.00

Summary	Total 651.00	Total 26.00

Description: Event Count by Shift and Type - Last Calendar Month

Criteria: Start Date from 2025-01-01 00:00:00 to 2026-10-01 00:00:00



Events Detail - Monthly Report

EVENT NAME	START DATE	END DATE	DURATION (HOURS)	NOTES	TOTAL ATTENDEES	SHIFT
OPRF Student Visit	2025-09-02 09:00:00	2025-09-02 10:00:00	1.00	OPRF High School Student Work Program.	2	Red
Metro Chiefs Fall Symposium	2025-09-04 08:00:00	2025-09-04 16:00:00	8.00	We attended the Annual Metropolitan Fire Chiefs Association Fall Symposium.	4	Days
Tour of Fire Station	2025-09-06 11:00:00	2025-09-06 11:30:00	0.50		5	Gold
Car Seat Installation	2025-09-06 13:00:00	2025-09-06 14:00:00	1.00		3	Gold
Block Party	2025-09-06 14:00:00	2025-09-06 14:30:00	0.50		30	Gold
Block Party	2025-09-06 14:15:00	2025-09-06 14:45:00	0.50		12	Gold
Block Party	2025-09-06 14:30:00	2025-09-06 15:00:00	0.50		15	Gold
Block Party	2025-09-06 15:00:00	2025-09-06 15:30:00	0.50	500-700 Block of Park Ave Block Party	17	Gold
Block Party	2025-09-06 15:00:00	2025-09-06 15:15:00	0.25		15	Gold
Village Board Meeting	2025-09-08 19:00:00	2025-09-08 20:45:00	1.75	Attended the monthly Village Board Meeting.	2	Days
Dave Bochenek	2025-09-08 19:00:00	2025-09-08 20:00:00	1.00	Monthly Village Board Meeting.	25	Days
Tyler CAD Implementation Meeting	2025-09-09 09:00:00	2025-09-09 16:30:00	7.50	Attended the WSCDC/Tyler CAD Public Safety Kickoff Meeting.	2	Days
Tyler CAD Meeting	2025-09-10 08:30:00	2025-09-10 16:30:00	8.00	Meeting for the building of Tyler as our new CAD system.	2	Days
9/11 Ceremony At Lemonaid	2025-09-11 16:15:00	2025-09-11 17:30:00	1.25	No formal safety messages presented by participation from the department was noted. Presentation regarding the 9/11 attacks on New York City.		Red

Events Detail - Monthly Report

River Forest FD IL
Address: 400 Park Ave, River Forest, IL 60305



EVENT NAME	START DATE	END DATE	DURATION (HOURS)	NOTES	TOTAL ATTENDEES	SHIFT
CPR Class	2025-09-13 08:15:00	2025-09-13 10:45:00	2.50	Heartsaver AED CPR x 3 Stop the Bleed x1	3	Black
Loyola EMS Chiefs Meeting	2025-09-16 09:00:00	2025-09-16 10:00:00	1.00	Quarterly Loyola EMS Chiefs/Coordinator s Meeting	1	Days
Tyler CAD System Kick-Off Meeting	2025-09-17 09:00:00	2025-09-17 10:00:00	1.00	Kick-Off Meeting for the new Tyler CAD System featuring the Fire Prevention Module.	2	Days
NERIS Transition Webinar	2025-09-17 14:00:00	2025-09-17 15:00:00	1.00	First Due Webinar on the transition from NFIRS to NERIS reporting system.	2	Days
New Hire Orientation Meeting	2025-09-17 19:00:00	2025-09-17 20:00:00	1.00	New Hire Orientation Meeting for the hire candidates taking our entrance exam.	8	Days
WSCDC Meeting About First Due	2025-09-18 10:00:00	2025-09-18 11:00:00	1.00	Meeting with WSCDC and Forest Park FD to discuss integration of First Due RMS System into the new Tyler Cad System.	6	Days
Annual Open House	2025-09-20 10:00:00	2025-09-20 14:00:00	4.00	Annual Fire Department Fire Prevention Open House.	450	Red
3rd Sunday Inspection	2025-09-21 11:30:00	2025-09-21 12:00:00	0.50	3rd week		Gold
St. Vincent Seniors Group Fire Safety Talk	2025-09-22 12:30:00	2025-09-22 14:00:00	1.50	St. Vincent Parish Senior Group Fire Safety Talk. Chief Gaertner spoke to the group about Fire Safety, Fall Protection, Space Heater Safety, etc.	20	Days
IL STIC Monthly FOUO Webinar	2025-09-25 14:00:00	2025-09-25 14:45:00	0.75	State of Illinois STIC Monthly FOUO Intel Webinar	2	Days
CPR Class	2025-09-29 07:45:00	2025-09-29 09:30:00	1.75	CPR Class for River Forest Police Officers	13	Red

Events Detail - Monthly Report

River Forest FD IL
Address: 400 Park Ave, River Forest, IL 60305



EVENT NAME	START DATE	END DATE	DURATION (HOURS)	NOTES	TOTAL ATTENDEES	SHIFT
Directors Meeting	2025-09-30 09:00:00	2025-09-30 10:00:00	1.00	Attended the weekly Directors Meeting in the 2nd Floor Conference Room.	10	Days



Events

September 2025

Prepared by: Admin Asst Renee Morris

2025 ANNUAL OPEN HOUSE

The Fire Department's annual Open House, held on September 20, was a huge success largely due to the support from the community. We had over 450 attendees who stopped by to experience first-hand the activities of the local fire department and receive critical safety education. A highlight of the event was the burn room trailer demonstration provided by the Northern Illinois Sprinkler Advisory Board, which vividly showcased the life-saving value of residential sprinklers. Young attendees enthusiastically participated as future firefighters by deploying hoses, creating memorable experiences for families.

We would like to extend a special thank you to the River Forest Police Department, Concordia University Nursing Program, and River Forest Township. Without your partnership, we would not have been able to create such an engaging and educational event for residents of all ages.

By scheduling the Open House in September rather than during Fire Prevention Week (October 5-11), we were able to take advantage of the last bit of summer while still planning to educate the community on the 2025 Fire Prevention Week theme, "Charge into Fire Safety™: Lithium-Ion Batteries in Your Home." To receive helpful information about using these batteries safely, stay tuned during the week of Oct 5-11 on our social media platforms, Instagram and Facebook @riverforestfire.



2025
Open
House





Training Monthly Report

September 2025

Prepared by: Lt. Michael Smith

Executive Summary

The River Forest Fire Department completed comprehensive training activities throughout September 2025, focusing on certification maintenance, specialized rescue operations, and hazardous materials response.

Continuing Education

Loyola Continuing Education: All personnel completed monthly CE on Obstetrics and Newborn Resuscitation, maintaining critical medical skills for maternal and infant emergency response.

Certification Training

The department completed multiple drills required for Office of the State Fire Marshal (OSFM) recertifications:

- Fire Apparatus Engineer (FAE) recertification drills
- Fire Service Vehicle Operator (FSVO) recertification drills
- Two-hour Hazmat scenario drill for OSFM recertification

Shift-Specific Training

Gold Shift:

- Completed NFPA 1410 Evolution

Red Shift:

- Participated in joint FAE drill with Forest Park Engine 402
 - Completed SCBA obstacle course
-

Specialized Team Training

Division 11 Technical Rescue Team (TRT):

- Personnel: Lt. Boyd, Lt. Howe, Lt. Zipperich, FF Basa, FF Kyles
- Training: Confined space rescue drill at CTA property in Forest Park

ILTF USAR:

- Lt. Boyd attended ILTF Urban Search and Rescue Training in Orland Park

Division 11

Hazmat:

- Lt. Smith attended radiation detection training in Berwyn

Fire Investigation:

- Lt. Smith attended evidence collection drill
-

Key Training Highlights

- **Total Training Activities:** 11 distinct training events
- **Multi-Agency Collaboration:** 4 drills conducted with regional partners
- **Certification Focus:** Maintained compliance with state requirements
- **Specialized Skills:** Enhanced technical rescue, hazmat, and investigation capabilities

This training demonstrates our department's commitment to maintaining the highest standards of readiness and professional development while fostering regional collaboration.



Trainings by Category

EMS						
TRAINING CLASS ID	NAME	ACTUAL START DATE	ACTUAL END DATE	DURATION HOURS	TOPIC NAMES	STATUS CODE
2306828	Ambulance Familiarization	2025-09-01	2025-09-01	1.00	Paramedic	Completed
2310558	Ambulance Familiarization	2025-09-03	2025-09-03	1.00	Paramedic	Completed
2318157	Ambulance Familiarization	2025-09-04	2025-09-04	1.00	Paramedic	Completed
2318161	Monthly Drug Inventory	2025-09-04	2025-09-04	2.00	Paramedic	Completed
2321217	Ambulance Familiarization	2025-09-05	2025-09-05	1.00	Paramedic	Completed
2330157	EMS-Pediatric Review	2025-09-06	2025-09-06	1.00	Paramedic	Completed
2330130	Ambulance Familiarization	2025-09-06	2025-09-06	1.00	Paramedic	Completed
2330351	Loyola Monthly CE	2025-09-06	2025-09-06	3.00	Paramedic	Completed
2332608	Ambulance Familiarization	2025-09-08	2025-09-08	1.00	Paramedic	Completed
2374421	Ambulance Familiarization	2025-09-09	2025-09-09	1.00	Paramedic	Completed
2388227	Ambulance Familiarization	2025-09-10	2025-09-10	1.00	Paramedic	Completed
2397802	Ambulance Familiarization	2025-09-11	2025-09-11	1.00	Paramedic	Completed
2408123	EMS-Pediatric Altered Mental Status	2025-09-11	2025-09-11	1.00	Paramedic	Completed
2407849	Ambulance Familiarization	2025-09-12	2025-09-12	1.00	Paramedic	Completed
2408132	EMS-Pediatric Altered Mental Status	2025-09-12	2025-09-12	1.00	Paramedic	Completed
2408499	EMS-Pediatric Altered Mental Status	2025-09-13	2025-09-13	1.00	Paramedic	Completed
2408246	CPR - Heartsaver Training Course	2025-09-13	2025-09-13	2.50	Public Education	Completed
2408136	Ambulance Familiarization	2025-09-13	2025-09-13	1.00	Paramedic	Completed
2412359	Ambulance Familiarization	2025-09-15	2025-09-15	1.00	Paramedic	Completed
2414433	Ambulance Familiarization	2025-09-16	2025-09-16	1.00	Paramedic	Completed
2431785	Ambulance Familiarization	2025-09-17	2025-09-17	1.00	Paramedic	Completed
2439091	EMS Drill	2025-09-18	2025-09-18	0.75	Paramedic	Completed
2439089	Ambulance Familiarization	2025-09-18	2025-09-18	1.00	Paramedic	Completed
2442294	Ambulance Familiarization	2025-09-20	2025-09-20	1.00	Paramedic	Completed
2442603	Ambulance Familiarization	2025-09-21	2025-09-21	1.00	Paramedic	Completed
2445136	Ambulance Familiarization	2025-09-22	2025-09-22	1.00	Paramedic	Completed
2450100	Loyola Monthly CE	2025-09-23	2025-09-23	3.00	Paramedic	Completed
2447527	Ambulance Familiarization	2025-09-23	2025-09-23	1.00	Paramedic	Completed
2450726	Loyola Monthly CE	2025-09-24	2025-09-24	3.00	Paramedic	Completed
2456082	Ambulance Familiarization	2025-09-24	2025-09-24	1.00	Paramedic	Completed

Trainings by Category

River Forest FD IL
Address: 400 Park Ave, River Forest, IL 60305



2462114	Ambulance Familiarization	2025-09-25	2025-09-25	1.00	Paramedic	Completed
2462132	Loyola Monthly CE	2025-09-25	2025-09-25	3.00	Paramedic	Completed
2459175	Loyola Monthly CE	2025-09-26	2025-09-26	3.00	Paramedic	Completed
2459165	Ambulance Familiarization	2025-09-26	2025-09-26	1.00	Paramedic	Completed
2460993	Ambulance Familiarization	2025-09-27	2025-09-27	1.00	Paramedic	Completed
2462100	Ambulance Familiarization	2025-09-28	2025-09-28	1.00	Paramedic	Completed
2462352	CPR - Heartsaver Training Course	2025-09-29	2025-09-29	1.75	Public Education	Completed
2462326	Ambulance Familiarization	2025-09-29	2025-09-29	1.00	Paramedic	Completed
2506062	Ambulance Familiarization	2025-09-30	2025-09-30	1.00	Paramedic	Completed
Summary EMS Total 39.00				Total Duration Hours 52.00		

Fire

TRAINING CLASS ID	NAME	ACTUAL START DATE	ACTUAL END DATE	DURATION HOURS	TOPIC NAMES	STATUS CODE
2307375	Apparatus Preventive Maintenance	2025-09-01	2025-09-01	1.00	Fire Apparatus Engineer, Fire Service Vehicle Operator	Completed
2306840	Hose Testing	2025-09-01	2025-09-01	2.00	Firefighter	Completed
2310563	Monthly Officer Meeting	2025-09-03	2025-09-03	2.00	Firefighter	Completed
2310562	Apparatus Preventive Maintenance	2025-09-03	2025-09-03	1.00	Fire Apparatus Engineer, Fire Service Vehicle Operator	Completed
2310564	Tour of a fire station	2025-09-03	2025-09-03	0.25	Firefighter, Public Education	Completed
2318165	Thursday Tools	2025-09-04	2025-09-04	1.00	Firefighter	Completed
2318162	Building Inspections	2025-09-04	2025-09-04	1.00	Firefighter	Completed
2318159	Apparatus Preventive Maintenance	2025-09-04	2025-09-04	1.00	Fire Apparatus Engineer, Fire Service Vehicle Operator	Completed
2321220	Apparatus Familiarization	2025-09-05	2025-09-05	1.00	Fire Apparatus Engineer, Fire Service Vehicle Operator, Firefighter	Completed
2330135	Saturday Pump Test	2025-09-06	2025-09-06	1.00	Fire Apparatus Engineer	Completed
2330131	Apparatus Preventive Maintenance	2025-09-06	2025-09-06	1.00	Fire Apparatus Engineer, Fire Service Vehicle Operator	Completed
2330141	Block Party	2025-09-06	2025-09-06	0.50	Firefighter, Public Education	Completed
2330154	Block Party	2025-09-06	2025-09-06	0.50	Firefighter, Public Education	Completed
2330144	Block Party	2025-09-06	2025-09-06	0.50	Firefighter, Public Education	Completed
2330161	Tour of a fire station	2025-09-06	2025-09-06	0.50	Firefighter, Public Education	Completed
2330146	Block Party	2025-09-06	2025-09-06	0.50	Firefighter, Public Education	Completed
2330149	Block Party	2025-09-06	2025-09-06	0.25	Firefighter, Public Education	Completed
2330138	Car Seat Installation	2025-09-06	2025-09-06	1.00	Public Education	Completed

Trainings by Category

River Forest FD IL
Address: 400 Park Ave, River Forest, IL 60305



2332610	Apparatus Familiarization	2025-09-08	2025-09-08	1.00	Fire Apparatus Engineer, Fire Service Vehicle Operator, Firefighter	Completed
2332622	Building Inspections	2025-09-08	2025-09-08	2.00	Firefighter	Completed
2372784	Mutual Aid Engine Ops	2025-09-08	2025-09-08	2.00	Firefighter	Completed
2388081	FAE-New Driver	2025-09-09	2025-09-09	1.50	Fire Apparatus Engineer, Fire Service Vehicle Operator, Firefighter	Completed
2388051	NFPA 1410 Evolution 1 (A8.1.1(a))	2025-09-09	2025-09-09	1.50	Fire Apparatus Engineer, Firefighter	Completed
2387195	Quick Drill	2025-09-09	2025-09-09	1.00	Firefighter	Completed
2388094	FSVO-4.3.4	2025-09-09	2025-09-09	0.25	Fire Apparatus Engineer, Fire Service Vehicle Operator	Completed
2388112	FSVO-4.3.3	2025-09-09	2025-09-09	0.50	Fire Apparatus Engineer, Fire Service Vehicle Operator	Completed
2374244	Apparatus Preventive Maintenance	2025-09-09	2025-09-09	1.00	Fire Apparatus Engineer, Fire Service Vehicle Operator	Completed
2391183	Building Inspections	2025-09-10	2025-09-10	1.50	Firefighter	Completed
2388228	Apparatus Preventive Maintenance	2025-09-10	2025-09-10	1.00	Fire Apparatus Engineer, Fire Service Vehicle Operator	Completed
2397805	Thursday Tools	2025-09-11	2025-09-11	1.00	Firefighter	Completed
2397815	Probie-Structure Fire Training Prop	2025-09-11	2025-09-11	1.00	Firefighter	Completed
2397822	Building Inspections	2025-09-11	2025-09-11	1.50	Firefighter	Completed
2397808	Apparatus Familiarization	2025-09-11	2025-09-11	1.00	Fire Apparatus Engineer, Fire Service Vehicle Operator, Firefighter	Completed
2407854	Apparatus Preventive Maintenance	2025-09-12	2025-09-12	1.00	Fire Apparatus Engineer, Fire Service Vehicle Operator	Completed
2407856	Building Inspections	2025-09-12	2025-09-12	2.00	Firefighter	Completed
2408138	Apparatus Preventive Maintenance	2025-09-13	2025-09-13	1.00	Fire Apparatus Engineer, Fire Service Vehicle Operator	Completed
2408569	Fire Behavior	2025-09-13	2025-09-13	1.00	Firefighter	Completed
2409781	SCBA Operational Inspection	2025-09-14	2025-09-14	1.00	Firefighter	Completed
2412360	Apparatus Familiarization	2025-09-15	2025-09-15	1.00	Fire Apparatus Engineer, Fire Service Vehicle Operator, Firefighter	Completed
2412358	Apparatus Preventive Maintenance	2025-09-15	2025-09-15	1.00	Fire Apparatus Engineer, Fire Service Vehicle Operator	Completed
2414435	Apparatus Preventive Maintenance	2025-09-16	2025-09-16	1.00	Fire Apparatus Engineer, Fire Service Vehicle Operator	Completed
2414439	Building Inspections	2025-09-16	2025-09-16	1.50	Firefighter	Completed

Trainings by Category

River Forest FD IL
Address: 400 Park Ave, River Forest, IL 60305



2431780	Apparatus Preventive Maintenance	2025-09-17	2025-09-17	1.00	Fire Apparatus Engineer, Fire Service Vehicle Operator	Completed
2431796	FSVO-4.3.4	2025-09-17	2025-09-17	0.25	Fire Apparatus Engineer, Fire Service Vehicle Operator	Completed
2431793	Pre-Incident Planning	2025-09-17	2025-09-17	0.50	Firefighter	Completed
2431791	Building Inspections	2025-09-17	2025-09-17	0.50	Firefighter	Completed
2431789	Apparatus Preventive Maintenance	2025-09-17	2025-09-17	1.00	Fire Apparatus Engineer, Fire Service Vehicle Operator	Completed
2442836	Fireground Command	2025-09-18	2025-09-18	1.50	Fire Officer, Firefighter	Completed
2439252	Thursday Tools	2025-09-18	2025-09-18	1.00	Firefighter	Completed
2439090	Apparatus Preventive Maintenance	2025-09-18	2025-09-18	1.00	Fire Apparatus Engineer, Fire Service Vehicle Operator	Completed
2442296	Block Party	2025-09-20	2025-09-20	1.00	Firefighter, Public Education	Completed
2442301	Touch A Truck	2025-09-20	2025-09-20	4.00	Firefighter, Public Education	Completed
2442295	Apparatus Preventive Maintenance	2025-09-20	2025-09-20	1.00	Fire Apparatus Engineer, Fire Service Vehicle Operator	Completed
2442695	3rd Sunday Inspection	2025-09-21	2025-09-21	0.50	Firefighter	Completed
2442607	SCBA Operational Inspection	2025-09-21	2025-09-21	1.00	Firefighter	Completed
2442605	Apparatus Preventive Maintenance	2025-09-21	2025-09-21	1.00	Fire Apparatus Engineer, Fire Service Vehicle Operator	Completed
2445140	Building Inspections	2025-09-22	2025-09-22	1.00	Firefighter	Completed
2449738	FAE -Structure Fire Drill	2025-09-22	2025-09-22	1.00	Fire Apparatus Engineer	Completed
2445137	Apparatus Preventive Maintenance	2025-09-22	2025-09-22	1.00	Fire Apparatus Engineer, Fire Service Vehicle Operator	Completed
2445141	Pre-Incident Planning	2025-09-22	2025-09-22	0.25	Firefighter	Completed
2448439	Building Inspections	2025-09-23	2025-09-23	2.00	Firefighter	Completed
2447528	Apparatus Familiarization	2025-09-23	2025-09-23	1.00	Fire Apparatus Engineer, Fire Service Vehicle Operator, Firefighter	Completed
2450735	FSVO-4.3.4	2025-09-24	2025-09-24	0.50	Fire Apparatus Engineer, Fire Service Vehicle Operator	Completed
2456084	Apparatus Preventive Maintenance	2025-09-24	2025-09-24	1.00	Fire Apparatus Engineer, Fire Service Vehicle Operator	Completed
2456098	Quick Drill	2025-09-24	2025-09-24	0.25	Firefighter	Completed
2456279	Check-Ride	2025-09-24	2025-09-24	0.75	Fire Apparatus Engineer, Fire Service Vehicle Operator	Completed

Trainings by Category

River Forest FD IL
Address: 400 Park Ave, River Forest, IL 60305



2456284	Check-Ride	2025-09-24	2025-09-24	0.75	Fire Apparatus Engineer, Fire Service Vehicle Operator	Completed
2462120	Building Inspections	2025-09-25	2025-09-25	1.00	Firefighter	Completed
2462128	Hydrant Flow Testing	2025-09-25	2025-09-25	1.00	Firefighter	Completed
2462115	Apparatus Preventive Maintenance	2025-09-25	2025-09-25	1.00	Fire Apparatus Engineer, Fire Service Vehicle Operator	Completed
2459517	SCBA Obstacle Course	2025-09-26	2025-09-26	2.50	Firefighter	Completed
2459160	Apparatus Preventive Maintenance	2025-09-26	2025-09-26	1.00	Fire Apparatus Engineer, Fire Service Vehicle Operator	Completed
2460058	Aerial Ladder Operations	2025-09-26	2025-09-26	0.50	Fire Apparatus Engineer, Firefighter	Completed
2459169	FSVO-4.3.3	2025-09-26	2025-09-26	0.25	Fire Apparatus Engineer, Fire Service Vehicle Operator	Completed
2460994	Apparatus Preventive Maintenance	2025-09-27	2025-09-27	1.00	Fire Apparatus Engineer, Fire Service Vehicle Operator	Completed
2460996	Saturday Pump Test	2025-09-27	2025-09-27	1.00	Fire Apparatus Engineer	Completed
2462110	Quick Drill	2025-09-28	2025-09-28	1.00	Firefighter	Completed
2462105	SCBA Operational Inspection	2025-09-28	2025-09-28	1.00	Firefighter	Completed
2462103	Apparatus Preventive Maintenance	2025-09-28	2025-09-28	1.00	Fire Apparatus Engineer, Fire Service Vehicle Operator	Completed
2462331	Apparatus Preventive Maintenance	2025-09-29	2025-09-29	1.00	Fire Apparatus Engineer, Fire Service Vehicle Operator	Completed
2506067	Hose Testing	2025-09-30	2025-09-30	0.50	Firefighter	Completed
2506063	Apparatus Preventive Maintenance	2025-09-30	2025-09-30	1.00	Fire Apparatus Engineer, Fire Service Vehicle Operator	Completed
2506065	Building Inspections	2025-09-30	2025-09-30	1.00	Firefighter	Completed
Summary Fire	Total 83.00			Total Duration Hours 84.75		

Hazmat

TRAINING CLASS ID	NAME	ACTUAL START DATE	ACTUAL END DATE	DURATION HOURS	TOPIC NAMES	STATUS CODE
2443292	Div 11 Hazmat Drill	2025-09-18	2025-09-18	3.50	Hazmat Operations, Hazmat Technician	Completed
Summary Hazmat	Total 1.00			Total Duration Hours 3.50		

Rescue Operations

TRAINING CLASS ID	NAME	ACTUAL START DATE	ACTUAL END DATE	DURATION HOURS	TOPIC NAMES	STATUS CODE
2330188	Rescue Victim using an Aerial Ladder	2025-09-05	2025-09-05	2.00	Firefighter	Completed

Trainings by Category

River Forest FD IL
Address: 400 Park Ave, River Forest, IL
60305



Summary	Total 1.00	Total Duration
Rescue		Hours 2.00
Operations		

Summary	Total 124.00	Total Duration
		Hours 142.25

Description: We can filter by Last Calendar Month



Inspections - Completed

NO VALUE

INSPECTION ID	INSPECTION ADDRESS	INSPECTION TYPE	INSPECTION COMPLETED DATE	INSPECTION STATUS	COMPLETED BY NAME
12796207	7213 DIVISION ST, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-04 09:30:00	Completed with violation	Boyd, Quentin
12608240	7400 AUGUSTA ST, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-09 00:00:00	Completed with violation	Wiley, Kevin
12760941	7756 MADISON ST #7, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-19 16:51:45	Completed with violation	Boyd, Quentin
Summary NO VALUE			Count 3.00		

Black

INSPECTION ID	INSPECTION ADDRESS	INSPECTION TYPE	INSPECTION COMPLETED DATE	INSPECTION STATUS	COMPLETED BY NAME
12696570	1 GALE AVE, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-16 11:30:23	Completed with violation	Boyd, Quentin
12619032	1543-57 MONROE AVE, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-10 13:45:00	Completed with violation	Boyd, Quentin
12618997	219 FOREST AVE, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-10 14:15:00	Completed	Boyd, Quentin
12696029	528 LATHROP AVE, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-16 12:00:17	Completed	Boyd, Quentin
12890329	7213 DIVISION ST, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-25 09:15:00	Completed	Morris, Renee
12763988	7311 NORTH AVE, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-22 10:32:09	Completed	Adam Robert Seablom
12763603	7313 NORTH AVE, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-22 10:17:38	Completed	Adam Robert Seablom
12621743	7354 DIVISION ST, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-10 15:00:00	Completed	Boyd, Quentin
12799907	7357 NORTH AVE, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-25 15:07:14	Completed	Boyd, Quentin
12758524	7762 MADISON ST, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-19 12:45:07	Completed	Boyd, Quentin
12701190	9-7 PARK AVE, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-17 13:10:49	Completed with violation	Adam Robert Seablom
Summary Black			Count 11.00		

Days

INSPECTION ID	INSPECTION ADDRESS	INSPECTION TYPE	INSPECTION COMPLETED DATE	INSPECTION STATUS	COMPLETED BY NAME

Inspections - Completed

River Forest FD IL
Address: 400 Park Ave, River Forest, IL 60305



12609954	7400 AUGUSTA ST, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-09 11:30:00	Completed with violation	Wiley, Kevin
12613283	7400 AUGUSTA ST, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-11 14:51:11	Completed with violation	Wiley, Kevin
12568511	7400 AUGUSTA ST, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-02 14:00:00	Completed with violation	Wiley, Kevin
12568700	7400 AUGUSTA ST, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-02 14:30:00	Completed with violation	Wiley, Kevin
12571536	7400 AUGUSTA ST, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-02 15:00:00	Completed with violation	Wiley, Kevin
12628987	7400 AUGUSTA ST, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-11 09:45:00	Completed with violation	Wiley, Kevin
12629190	7400 AUGUSTA ST, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-11 11:00:00	Completed	Wiley, Kevin
12609852	7400 AUGUSTA ST, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-09 10:30:00	Completed with violation	Wiley, Kevin
12607891	7400 AUGUSTA ST, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-09 09:30:00	Completed with violation	Wiley, Kevin
12383377	7900 DIVISION ST, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-19 12:46:55	Completed with violation	Wiley, Kevin
12261759	7900 DIVISION ST, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-19 12:52:43	Completed with violation	Wiley, Kevin
12419201	7900 DIVISION ST, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-19 11:25:05	Completed	Wiley, Kevin
12383728	7900 DIVISION ST, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-19 11:27:24	Completed	Wiley, Kevin
12383844	7900 DIVISION ST, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-19 11:14:11	Completed with violation	Wiley, Kevin
12384007	7900 DIVISION ST, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-19 11:21:55	Completed	Wiley, Kevin
Summary Days			Count 15.00		

Gold

INSPECTION ID	INSPECTION ADDRESS	INSPECTION TYPE	INSPECTION COMPLETED DATE	INSPECTION STATUS	COMPLETED BY NAME
12482805	424 PARK AVE, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-12 10:10:56	Completed	Basa, Matthew
12686372	738 THATCHER AVE, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-12 10:59:39	Completed	Basa, Matthew
12686202	8030 CHICAGO AVE, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-12 11:48:35	Completed with violation	Basa, Matthew
Summary Gold			Count 3.00		

Red

Inspections - Completed

River Forest FD IL
Address: 400 Park Ave, River Forest, IL, 60305



INSPECTION ID	INSPECTION ADDRESS	INSPECTION TYPE	INSPECTION COMPLETED DATE	INSPECTION STATUS	COMPLETED BY NAME
12772123	401 WILLIAM ST, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-23 11:00:00	Completed	Howe, Edward
12772658	435 WILLIAM ST, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-23 12:00:00	Completed with violation	Howe, Edward
12570006	7427 LAKE ST, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-08 10:00:00	Completed	Howe, Edward
12890394	7700 MADISON ST #2, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-02 00:00:00	Completed	Morris, Renee
12603298	7706 MADISON ST, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-09 11:00:00	Completed	Howe, Edward
12624899	7716 MADISON ST, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-11 10:30:00	Completed	Howe, Edward
12626802	7716 MADISON ST, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-11 10:30:00	In Progress	Howe, Edward
12627080	7722 MADISON ST, RIVER FOREST, IL, 60305	Fire and Life Safety Inspection	2025-09-11 11:04:57	Completed	Howe, Edward
Summary Red			Count 8.00		

Summary	Count 40.00



Hydrant Service Count by Shift

Red								
FIRST DUE ID	COMPLETED BY NAME	ACTIVITY DATE	LOCATION	LAST FLOW TESTED DATE	INSPECTION DATE	SERVICE STATUS CODE	STATIC PRESSURE (PSI)	RESIDUAL PRESSURE (PI)
24001498	Howe, Edward	2025-09-02 12:28:00		2025-09-02 12:28:00		Completed	58.00	55.00
18748798	Howe, Edward	2025-09-02 12:04:00		2025-09-02 12:04:00		Completed	57.00	53.00
18748794	Howe, Edward	2025-09-02 12:43:00	In front of 722 Lathrop	2025-09-02 12:43:00		Completed	58.00	55.00
18748773	Buchholz, Jonathan	2025-09-25 09:00:00	18' north of tree, 8' north of driveway	2025-09-25 09:00:00		Completed	51.00	32.00
18748772	Howe, Edward	2025-09-02 10:50:00	10' NNW of tree	2025-09-02 10:50:00		Completed	57.00	34.00
18748757	Howe, Edward	2025-09-02 12:02:00	15' NE of small tree, 4' south of sidewalk	2025-09-02 12:02:00		Completed	58.00	52.00
18748714	Howe, Edward	2025-09-02 10:47:00	40' east of big tree, 10' west of crosswalk sign	2025-09-02 10:47:00		Completed	50.00	35.00
18748712	Buchholz, Jonathan	2025-09-25 08:46:00	10' NNW of tree	2025-09-25 08:46:00		Completed	60.00	50.00
18748690	Buchholz, Jonathan	2025-09-25 09:06:00	4' south of tree	2025-09-25 09:06:00		Completed	50.00	40.00
18748676	Buchholz, Jonathan	2025-09-25 09:00:00	5' from light pole	2025-09-25 09:00:00		Completed	58.00	53.00
18748671	Buchholz, Jonathan	2025-09-25 09:03:00	4' NW of stop sign	2025-09-25 09:03:00		Completed	50.00	42.00
18748654	Howe, Edward	2025-09-02 12:52:00	6' east of driveway	2025-09-02 12:52:00		Completed	60.00	55.00
18748652	Howe, Edward	2025-09-02 11:37:00	12' north of tree/6' east of fence	2025-09-02 11:41:00		Draft	57.00	53.00
18748652	Howe, Edward	2025-09-02 11:41:00	12' north of tree/6' east of fence	2025-09-02 11:41:00		Completed	57.00	53.00
18748652	Howe, Edward	2025-09-02 11:41:00	12' north of tree/6' east of fence	2025-09-02 11:41:00		Draft	57.00	53.00
18748652	Howe, Edward	2025-09-02 11:37:00	12' north of tree/6' east of fence	2025-09-02 11:41:00		Completed	57.00	53.00
18748641	Howe, Edward	2025-09-02 13:07:00	18' NE of tree, 8' north of sidewalk to house	2025-09-02 13:07:00		Completed	52.00	35.00
18748638	Buchholz, Jonathan	2025-09-25 08:47:00		2025-09-25 08:47:00		Completed	60.00	43.00
18748631	Howe, Edward	2025-09-02 11:31:00	15' north of tree	2025-09-02 11:31:00		Completed	57.00	53.00
18748600	Howe, Edward	2025-09-02 13:13:00	8' NE of stop sign	2025-09-02 13:13:00		Completed	52.00	35.00
18748600	Howe, Edward	2025-09-02 13:13:00	8' NE of stop sign	2025-09-02 13:13:00		Completed	52.00	35.00
18748600	Howe, Edward	2025-09-02 13:13:00	8' NE of stop sign	2025-09-02 13:13:00		Completed	52.00	35.00
18748600	Howe, Edward	2025-09-02 13:13:00	8' NE of stop sign	2025-09-02 13:13:00		Completed	52.00	35.00
18748596	Howe, Edward	2025-09-02 11:50:00	8' east of tree, in line with 544	2025-09-02 11:50:00		Completed	57.00	51.00

Hydrant Service Count by Shift

River Forest FD IL
Address: 400 Park Ave, River Forest, IL 60305



18748594	Howe, Edward	2025-09-02 12:22:00	6' NE of tree	2025-09-02 12:22:00	Completed	57.00	55.00
18748590	Howe, Edward	2025-09-02 10:40:00	6' north of tree	2025-09-02 10:40:00	Completed	58.00	50.00
18748588	Howe, Edward	2025-09-02 13:02:00		2025-09-02 13:02:00	Completed	54.00	32.00
18748584	Buchholz, Jonathan	2025-09-25 09:19:00	15' north of small tree	2025-09-25 09:19:00	Completed	60.00	56.00
18748581	Howe, Edward	2025-09-02 11:05:00	36' south of light pole	2025-09-02 11:05:00	Completed	58.00	52.00
18748570	Buchholz, Jonathan	2025-09-25 09:01:00	4' NW of parking sign	2025-09-25 09:01:00	Completed	52.00	36.00
18748563	Howe, Edward	2025-09-02 12:57:00	10' north of stop light	2025-09-02 12:57:00	Completed	53.00	42.00
18748540	Buchholz, Jonathan	2025-09-25 08:48:00	south end of parking lot, 35' north of Central Av	2025-09-25 08:48:00	Completed	60.00	23.00
18748528	Howe, Edward	2025-09-02 12:33:00	3' west of stop sign	2025-09-02 12:33:00	Completed	58.00	55.00
18748528	Howe, Edward	2025-09-02 12:33:00	3' west of stop sign	2025-09-02 12:33:00	Completed	58.00	55.00
18748528	Howe, Edward	2025-09-02 12:33:00	3' west of stop sign	2025-09-02 12:33:00	Completed	58.00	55.00
18748528	Howe, Edward	2025-09-02 12:33:00	3' west of stop sign	2025-09-02 12:33:00	Completed	58.00	55.00
18748509	Buchholz, Jonathan	2025-09-25 08:50:00	40' north of tree, directly west of middle of house	2025-09-25 08:50:00	Completed	57.00	53.00
18748507	Howe, Edward	2025-09-02 11:20:00	10' north of tree	2025-09-02 11:20:00	Completed	57.00	54.00
18748501	Howe, Edward	2025-09-02 11:11:00	7' west of light pole	2025-09-02 11:11:00	Completed	57.00	53.00
18748464	Buchholz, Jonathan	2025-09-25 09:02:00	10' west of tree	2025-09-25 09:02:00	Completed	51.00	42.00
18748460	Buchholz, Jonathan	2025-09-25 09:21:00	18' south of stop sign	2025-09-25 09:21:00	Completed	60.00	55.00
18748459	Buchholz, Jonathan	2025-09-25 09:18:00	12' north of no parking sign	2025-09-25 09:18:00	Completed	60.00	55.00
18748437	Buchholz, Jonathan	2025-09-25 09:16:00	Directly east of entrance to Linens and Things	2025-09-25 09:16:00	Completed	60.00	55.00
18748427	Howe, Edward	2025-09-02 12:03:00	4' NW of light pole	2025-09-02 12:03:00	Completed	58.00	52.00
18748422	Buchholz, Jonathan	2025-09-25 09:17:00	3' south of stop light	2025-09-25 09:17:00	Completed	60.00	55.00
18748417	Buchholz, Jonathan	2025-09-25 08:59:00	4' north of school sign	2025-09-25 08:59:00	Completed	60.00	55.00
18748405	Buchholz, Jonathan	2025-09-25 09:09:00	15' north of light pole	2025-09-25 09:09:00	Completed	51.00	24.00
18748404	Buchholz, Jonathan	2025-09-25 08:43:00	14' west of tree	2025-09-25 08:43:00	Completed	60.00	57.00
18748400	Buchholz, Jonathan	2025-09-25 09:04:00	8' south of tree	2025-09-25 09:04:00	Completed	50.00	43.00
18748375	Howe, Edward	2025-09-02 11:00:00	lined up with corner of christopher center	2025-09-02 11:00:00	Completed	57.00	40.00
18748374	Buchholz, Jonathan	2025-09-25 09:08:00	8' south of tree/12' west of SW corner of 8043 building	2025-09-25 09:08:00	Completed	50.00	32.00
18748368	Buchholz, Jonathan	2025-09-25 09:07:00	west edge of sidewalk, 20' south of basement door	2025-09-25 09:07:00	Completed	50.00	41.00

Hydrant Service Count by Shift

River Forest FD IL
Address: 400 Park Ave, River Forest, IL 60305



18748356	Howe, Edward	2025-09-02 11:21:00	15' north of tree	2025-09-02 11:21:00		Completed	57.00	53.00
18748354	Buchholz, Jonathan	2025-09-25 08:50:00	directly across from tree & Walgreens overhead door	2025-09-25 08:50:00		Completed	58.00	43.00
Summary Red Total 54.00								

Summary Total 54.00								



Hose Testing Report - Monthly Report

Red

ASSET TYPE	EQUIPMENT NAME	COMPLETED DATE	CREATED BY NAME
Equipment	1.75" Hose (50') - H-0705	2025-09-10 08:56:29	Buchholz, Jonathan
Equipment	1.75" Hose (50') - H-0701	2025-09-10 08:56:17	Buchholz, Jonathan
Equipment	1.75" Hose (50') - H-0703	2025-09-10 08:56:03	Buchholz, Jonathan
Equipment	1.75" Hose (50') - H-0720	2025-09-10 08:55:43	Buchholz, Jonathan
Equipment	2.5" Hose (50') - H-0279	2025-09-10 08:52:40	Buchholz, Jonathan
Equipment	3" Hose (50') - H-0312	2025-09-10 08:51:38	Buchholz, Jonathan
Equipment	2.5" Hose (50') - H-0287	2025-09-10 08:50:23	Buchholz, Jonathan
Equipment	3" Hose (50') - H-0315	2025-09-10 08:50:02	Buchholz, Jonathan
Equipment	2.5" Hose (50') - H-0284	2025-09-10 08:36:09	Buchholz, Jonathan
Equipment	2.5" Hose (50') - H-0281	2025-09-10 08:34:21	Buchholz, Jonathan
Equipment	3" Hose (50') - H-0322	2025-09-10 08:32:35	Buchholz, Jonathan
Equipment	3" Hose (50') - H-0311	2025-09-10 08:32:06	Buchholz, Jonathan
Summary Red	Total 12.00		

Days

ASSET TYPE	EQUIPMENT NAME	COMPLETED DATE	CREATED BY NAME
Equipment	1.75" Hose (50') - H-0767	2025-09-10 09:38:01	Bochenek, David
Equipment	1.75" Hose (50') - H-0702	2025-09-10 08:56:53	Morris, Renee
Equipment	1.75" Hose (50') - H-0719	2025-09-10 08:54:50	Bochenek, David
Summary Days	Total 3.00		

Summary Total 15.00



Vehicle Maintenance - Last Calendar Month

Ambulance 214

DESCRIPTION	WORK ORDER STATUS	WORK ORDER TYPE	SUBMITTED BY NAME	LABOR COST	PARTS COST	LABOR HOURS	WORK ORDER NUMBER	EQUIPMENT NAME
Cooling bar not working. Not blowing cold air while plugged in. Interior temp of ambulance is 77.	Reported	Air Conditioning or Heat Issue	Boyd, Quentin	0.00	0.00	0.00	123	

Ambulance 215

DESCRIPTION	WORK ORDER STATUS	WORK ORDER TYPE	SUBMITTED BY NAME	LABOR COST	PARTS COST	LABOR HOURS	WORK ORDER NUMBER	EQUIPMENT NAME
Safety lane	Completed	215 Safety lane	Howe, Edward	45.00	0.00	0.00	121	
Check Shifter Operation; A/C; Oil Change	Completed	215 Oil Change	Morris, Renee	1372.50	513.51	0.00	133	
Preventative Maintenance	Reported	A - PM	Howe, Edward	0.00	0.00	0.00	141	

Car 200

DESCRIPTION	WORK ORDER STATUS	WORK ORDER TYPE	SUBMITTED BY NAME	LABOR COST	PARTS COST	LABOR HOURS	WORK ORDER NUMBER	EQUIPMENT NAME
Right side of windshield cracked.	Completed	Cosmetic Issue	Abuzineh, Sameh	117.00	512.83	0.00	126	
Preventative Maintenance	Reported	B - PM	Howe, Edward	0.00	0.00	0.00	135	
Oil change and tire rotation.	Completed	200 Oil Change	Gaertner, Thomas	0.00	0.00	0.00	138	

Engine 213

Vehicle Maintenance - Last Calendar Month

River Forest FD IL
Address: 400 Park Ave, River Forest, IL, 60305



DESCRIPTION	WORK ORDER STATUS	WORK ORDER TYPE	SUBMITTED BY NAME	LABOR COST	PARTS COST	LABOR HOURS	WORK ORDER NUMBER	EQUIPMENT NAME
AC does not work	In-Progress At-Vendor	Air Conditioning or Heat Issue	Boyd, Quentin	0.00	0.00	0.00	127	
A/C Blows Hot	Reported	Air Conditioning or Heat Issue	Howe, Edward	0.00	0.00	0.00	130	
Check Engine Light on	In-Progress At-Vendor	Check Engine Light	Howe, Edward	0.00	0.00	0.00	131	
Right Front Tele Light turns on by its self	In-Progress At-Vendor	Electrical Issue	Howe, Edward	1000.00	683.51	0.00	132	

Engine 222

DESCRIPTION	WORK ORDER STATUS	WORK ORDER TYPE	SUBMITTED BY NAME	LABOR COST	PARTS COST	LABOR HOURS	WORK ORDER NUMBER	EQUIPMENT NAME
Driver's side red lightbar rotates but neither lamp illuminates.	Completed	Electrical Issue	Howe, Adam	0.00	0.00	0.00	134	
Broken clips for hydrant wrench mount	Reported	Missing or Broken Equipment	Zipperich, Paul	0.00	0.00	0.00	137	
Both front tires have oil staining and brake lights out	Completed	Tire Issue	Zipperich, Paul	585.00	483.94	0.00	139	

Truck 219

DESCRIPTION	WORK ORDER STATUS	WORK ORDER TYPE	SUBMITTED BY NAME	LABOR COST	PARTS COST	LABOR HOURS	WORK ORDER NUMBER	EQUIPMENT NAME
Preventative Maintenance	Reported	Annual Pump Test	Adam Robert Seablom	0.00	0.00	0.00	118	
Officer headlight out.	Completed	Electrical Issue	Basa, Matthew	0.00	0.00	0.00	122	
While replacing low beam, threaded insert for light bezel came out.	Completed	Body Issue	Zipperich, Paul	0.00	0.00	0.00	124	
A/C has not been working. Picture below.	Reported	Air Conditioning or Heat Issue	Basa, Matthew	0.00	0.00	0.00	125	

Vehicle Maintenance - Last Calendar Month

River Forest FD IL
Address: 400 Park Ave, River Forest, IL, 60305



TIC camera has a cracked screen. This is the TIC from 222 and was moved because of the cracked screen.	In Progress-Vendor	Missing or Broken Equipment	Bencik, Jason	0.00	0.00	0.00	143	

Utility 218								
DESCRIPTION	WORK ORDER STATUS	WORK ORDER TYPE	SUBMITTED BY NAME	LABOR COST	PARTS COST	LABOR HOURS	WORK ORDER NUMBER	EQUIPMENT NAME
Manual siren button OOS.	Reported	Electrical Issue	Zipperich, Paul	0.00	0.00	0.00	140	



Emergency Medical Services Monthly Report

September 2025

Prepared by: FFPM Lucas Finfrock

Executive Summary

The River Forest Fire Department responded to 128 total EMS calls during September 2025, maintaining our commitment to providing quality emergency medical services to our community.

Transport Summary

Ambulance 214 Activity:

- 104 patients treated and transported to medical facilities
- 17 patients refused treatment/transport after fire department evaluation
- 7 calls for lift assistance only

Total Response Rate: 128 calls handled with 81% requiring transport to medical facilities

Special Transport Locations:

- 800 N. Harlem: 15 patients
- 7617 North Ave: 11 patients

Hospital Transport Breakdown

Primary Destinations (104 Total Transports):

- Rush Oak Park Hospital: 71 patients (68%)
- Gottlieb Memorial Hospital: 16 patients (15%)

- Loyola University Medical Center: 14 patients (13%)
- Hines VA: 3 patients (3%)
- West Suburban Hospital: 0 patients
- MacNeal: 0 patients

Top Call Types

Most Frequent Incidents:

- Sick Person: 36 calls (28% of total)
- Fall: 21 calls (16% of total)
- Traffic Accident: 11 calls (9% of total)
- No Complaint: 10 calls (8% of total)
- Abdominal Pain: 7 calls (5% of total)
- Chest Pain: 5 calls (4% of total)
- General Aches/Pain: 5 calls (4% of total)
- Behavioral/Psych: 5 calls (4% of total)

Zero-Incident Categories

No calls were received for: Altered Mental Status, Animal Bites, Choking, CO Poisoning, Electrocution, ETOH, Medical Alarm, Pregnancy, Traumatic Arrest, or Unknown Problems.

Key Performance Indicators

- **Average Daily Call Volume:** 4.3 calls per day
- **Transport Success Rate:** 81% of all calls resulted in patient transport
- **Community Service:** 7 lift assists provided to residents
- **Mutual Aid Contribution:** 19 responses to neighboring communities

This data demonstrates our department's continued commitment to providing comprehensive emergency medical services while supporting regional mutual aid operations. September showed a 16% increase in total calls compared to August, with sustained transport rates and increased mutual aid support.

River Forest FD IL

Address: 400 Park Ave, River Forest, IL, 60305

EMS Monthly Activity Report - September 2025

FF/PM Luke Finrock

PATIENT DISPOSITION SUMMARY

DISPOSITION	COUNT	PERCENT OF TOTAL
September 2025	128	100.00%
Treated & Transported	104	81.25%
Refused Treatment/Transport	17	13.28%
Lift Assist	7	5.47%
Total	128	100.00%

TRANSPORT DESTINATIONS (104 Patients)

HOSPITAL/FACILITY	COUNT	PERCENT OF TRANSPORTS
Rush Oak Park Hospital	71	68.27%
Gottlieb Memorial Hospital	16	15.38%
800 N. Harlem	15	14.42%
Loyola University Medical Center	14	13.46%
7617 North Ave	11	10.58%
Hines VA	3	2.88%
West Suburban Hospital	0	0.00%
MacNeal	0	0.00%
Total Transports	104	100.00%

INCIDENT TYPE BREAKDOWN

INCIDENT TYPE	COUNT	PERCENT OF TOTAL
September 2025	128	100.00%
Sick Person	36	28.13%
Fall	21	16.41%
Traffic Accident	11	8.59%
No Complaint	10	7.81%
Abdominal Pain	7	5.47%
Behavioral/Psych	5	3.91%
Chest Pain	5	3.91%
General Aches/Pain	5	3.91%
Adult Respiratory Distress	4	3.13%
Peds Respiratory Distress	4	3.13%
Traumatic Injury	4	3.13%
Opioid Overdose	3	2.34%
Assault/Battery	2	1.56%
Hemorrhage/Bleeding	2	1.56%
Unconscious/Unresponsive	2	1.56%
Weakness	2	1.56%
Allergic Reaction	1	0.78%
Burns	1	0.78%
Cardiac Arrest	1	0.78%
Diabetic Problems	1	0.78%
Eye Problems	1	0.78%

INCIDENT TYPE	COUNT	PERCENT OF TOTAL
Total	128	100.00%

MUTUAL AID SUMMARY

SERVICE TYPE	COUNT
Mutual Aid from A214	19

Report Generated: October 2025

Powered by River Forest Fire Department



MEMORANDUM

DATE: October 13, 2025
TO: Matt Walsh, Village Administrator
FROM: Jack Bielak, Director of Public Works & Engineering
Seth Jansen, Assistant to the Director of Public Works & Engineering
SUBJECT: Public Works Report – September 2025

Executive Summary

In the month of September, the Department of Public Works & Engineering staff continued summer operations, with an emphasis on forestry operations and street sweeping. On September 9th, a gas leak was discovered in the line connecting the emergency generator to Village Hall; the repair was completed on September 12th. A water main break occurred along the 100 block of Park Drive on September 13th with repair work being performed on the 13th and 14th. Another water main break occurred at the intersection of Washington Blvd. and Gale Ave. on September 24th with repairs being performed overnight and completed on September 25th. Project progress meetings were held for the Village Hall Permeable Paver project and the Washington Blvd. Phase 1 project. Staff received bids and solicited revised bids for the Public Works Garage Rooftop Solar Project; project approval will go to the Board in October for consideration. Public Works staff attended the Chicago Water Advisory Council meeting in Joliet on September 9th. Staff attended the Cross Community Climate Collaborative Mayoral and Community Forum at Triton College on September 25th.

Curbside Electronic Waste Collection was held by LRS during regular refuse collection September 15th through 17th; Household Hazardous Waste Collection Sign-up was available through September 30th, with collection being held in October. Staff began working on a Safe Routes to School grant application for the Lake Street crossing improvements and the Village Board adopted a funding resolution for the project at the September 22nd board meeting, and District 90 provided a letter of support and shared a survey with parents. Restoration work was also performed on the Chicago Avenue Bioswales in September. Additionally, staff continued to work on regional sustainability matters, including attending monthly meetings for the Metropolitan Mayors Caucus Environment Committee and PlanIt Green, as well as the quarterly meeting of the Illinois Sustainability Staff Network. Staff also held our bi-weekly GIS meetings to discuss upcoming projects and priorities.

Sustainability Commission:

- The new EV charging station fees recommended by the Sustainability Commission were put into effect for the Village's current EV Charging Station.
- The Commission continued Village solar energy program participation and strategies to promote and increase participation in the community solar program. The Commission and staff continued work on developing a Solar Energy Guide for the Village website to help residents navigate the various programs.
- The Commission continued to promote awareness of migratory birds and promote native plants. Native Plants will be discussed in further detail at the Commission's October meeting.
- The Commission continued its communications, sharing information on resources, events, and programs for Village residents.

Public Works - Engineering

- Conducted monthly Combined Sewer Overflow (CSO) inspection.
- Continued to coordinate Geographic Information System (GIS) improvements and updates through the Village's consultant (MGP).
- Continued coordination with consultants on the Watermain design project and the Village hall permeable pavement project.
- Continued administration of the Village's utility-related subsidy programs: Lead Service Line Replacement, Sewer Backflow Prevention and Sewer Lateral Repair.
- Continued engineering permit reviews.
- Completed sidewalk deficiency inspection for the 2026 Sidewalk Replacement Project
- Completed field work for the 2026 SIP project
- Completed Motor Fuel Tax close out documents for 2025 SIP and started them for 2026 SIP
- Traffic Safety Commission meeting held 9/17/25. No new inquiries received, provided commission update on current engineering projects.

Public Works – Operations

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

- A gas leak was discovered in the line connecting the emergency generator to Village Hall. Once excavation was started it was revealed that the steel pipe was corroding at multiple sections of the pipe and the entire line should be replaced. The line was replaced with a new plastic service.
- Met with our HVAC contractor to discuss future Roof Top Unit replacement.
- Public Works Union Contract was approved at the 9/22/25 Village Board Meeting.

Work Orders	Total	Completed w/ 7 working days
Tree Trimming/Inspection Requests	17	16
Street Light Repairs	7	7
Other Requests	22	22

Streets and Forestry

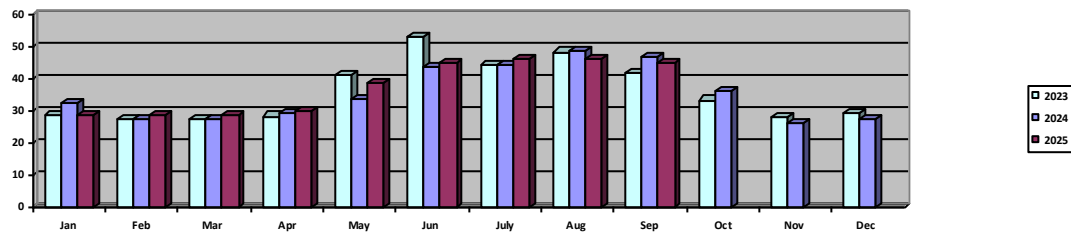
These are the details of the tasks performed frequently in the month of August:

Description of Work Performed	Quantity
Trees Trimmed	57
Trees Removed	15
Stumps Backfilled	37
Streets Swept (miles)	447
Brush and Debris Disposal Loads (including from water main breaks)	40
Tons of Brush and Debris Disposed (including from water main breaks)	279.48

Water and Sewer

Monthly Pumpage: September's average daily pumpage of 1,505,870 gallons is lower than September's average of 1,563,493 in 2024.

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



In September, staff completed monthly maintenance at the pump station, meter route issues, notified residents and businesses of backflow violations, delivered 28 notices for failure to pay their water bill. Two fire hydrants, located at 1522 Lathrop and the corner of Clinton and LeMoyne, respectively, were rebuilt following our leak detection survey. Two scheduled water main repairs were completed at 102 Franklin and 1434 Jackson following leak detections. A 5-inch diameter water main break occurred on September 13th along the 100 block of Park Drive; approximately 125,000 gallons of water was lost. A contractor completed the repair work on September 13th and 14th. A 12-inch diameter water main break occurred on September 24th at Gale Ave and Washington Blvd.; approximately 500,000 gallons of water were lost. A contractor completed the repair work on September 24th and 25th.

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

Description of Work Performed	Quantity
Meters Installed	4
Service Calls	401
Water Main Breaks	4
Service Line Breaks	0
Exercised Valves	17
JULIE Locates	291

Fire Department Open House



Chicago Avenue Planters



Village Hall Emergency Generator Gas Line Replacement (Before)



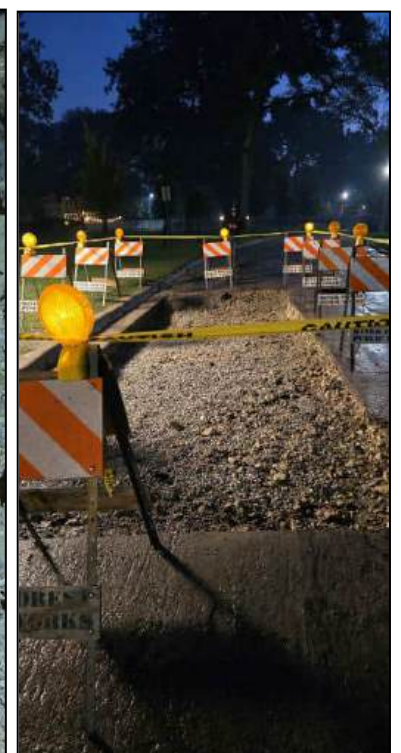
Village Hall Emergency Generator Gas Line Replacement (After)



Jackson Avenue Leak Detection Watermain Repair



Park Drive Watermain Break



Washington & Gale Watermain Break



Washington & Gale Watermain Break



Inaugural C4 Mayoral and Community Forum





Village of River Forest

MONTHLY FINANCE REPORT Fiscal Year 2026 through August 31, 2025

This report includes financial information for Fiscal Year 2026 through August 31, 2025, which represents 33.33% of the fiscal year. A revenue and expenditure report by fund and account and an investment report for August 2025 are attached.

GENERAL FUND

Revenues, Expenditures and Changes in Fund Balance Fiscal Year 2026 through August 31, 2025

	2026		Percent
	Budget	Actual	Rec/ Exp
REVENUES			
Taxes			
Property Taxes	\$7,937,975	\$188,095	2.37%
General Sales Taxes	2,636,379	972,499	36.89%
Non Home Rule Sales Tax	1,175,404	458,772	39.03%
Utility Taxes	694,044	191,062	27.53%
Restaurant Tax	191,476	62,038	32.40%
Telecommunications Tax	188,079	58,026	30.85%
Real Estate Transfer Tax	136,316	68,402	50.18%
Local Gasoline Tax	89,274	21,462	24.04%
Cannabis State Excise Tax	19,450	6,085	31.29%
Intergovernmental Revenue			
Personal Property Replacement Tax	222,259	84,608	38.07%
Use Tax	229,653	33,431	14.56%
State Income Taxes	2,088,790	829,601	39.72%
Licenses and Permits	1,227,693	703,232	57.28%
Charges for Services			
Garbage Collections	1,288,617	424,094	32.91%
Ambulance Fees	1,200,000	382,539	31.88%
Other Charges for Services	423,368	117,136	27.67%
Fines	315,324	87,193	27.65%
Investment Income	334,818	100,262	29.95%
Grants and Contributions	91,800	22,306	24.30%
Miscellaneous Revenues	555,768	53,267	9.58%
TOTAL REVENUES	\$21,046,487	\$4,864,110	23.11%
EXPENDITURES			
Administration	\$ 2,305,280	\$ 722,878	31.36%
E911	478,080	194,653	40.72%
Boards & Commissions	57,884	26,650	46.04%
Building and Development	617,491	183,407	29.70%
Legal Services	208,000	32,739	15.74%
Police Department	8,097,506	1,967,883	24.30%
Fire Department	6,304,439	1,497,255	23.75%
Public Works	3,139,268	964,488	30.72%
TOTAL EXPENDITURES	\$21,207,948	\$5,589,953	26.36%
NET CHANGE IN FUND BALANCE	(\$161,461)	(\$725,843)	

Revenues

Fiscal year-to-date revenue collections are at 23.11%. Property Tax Revenue is at 2.37%. The 2nd installment tax bills for the 2024 levy are normally due in August but the Cook County Assessor's office has stated that due to a processing error the bills are delayed. Sales tax and non-home rule sales tax revenues are for February thru May of 2025 and are above projections. These taxes are 3 months in arrears. The changes made to how collections are distributed are part of the reason for this increase. Inflation rates in recent

months have continued to slow. Staff continues to monitor this and will make adjustments as needed as economic conditions change.

Use tax is below projections and is expected to continue to decrease. As sales tax and non-home rules sales tax collections are seeing increases, use tax collections are seeing large reductions due to how it is being distributed. Use tax was distributed per capita but this was changed January 1, 2025. It is now based on the jurisdiction where the item is shipped or delivered. The impact on this revenue is still uncertain and will be monitored as more distributions are made. Real Estate Transfer Tax revenues are based on the timing of real estate sales and the housing market. Utility tax payments are typically elevated during the warmer summer (electric) and cooler winter (gas) months and vary based on weather conditions. The Cannabis State Excise taxes are as expected. These revenues are to be used for public safety initiatives.

Income tax receipts continue to exceed projections. This has been fueled by the labor market and extraordinary corporate income tax collections. The payment received in August is for July 2025 collections. We continue to see higher revenue collections each month. The local gasoline tax is below what has been projected. License and permit revenue includes spring building permit activity. Vehicle licenses renewals were mailed out in early June and were due July 14th. Revenue from Ambulance billings is included in charges for services. Increases in this revenue source are due to the Ground Emergency Medical Transportation (GEMT) reimbursement program that the Village now participates in.

Expenditures

Expenditures are at 26.36% of the budgeted amount. Salaries and benefits, except for overtime, include payment for services rendered through the end of the month. All expenditures except Boards & Commissions and E911 are closely in line with projections or below projections because there is about a month's lag between the time that goods are received or services are performed, and when the vendor payment is made for the goods or services. E911 expenditures include payments to West Suburban Consolidated Dispatch Center for the Village's contributions through September 2025. Boards & Commissions include expenditures for Police and Fire applicant testing. Payments made after April 30th for goods received and services performed prior to May 1st were posted to the prior fiscal year.

WATER AND SEWER FUND

Revenues, Expenditures and Changes in Net Position Fiscal Year 2026 through August 31, 2025

	2026		Percent
	Budget	Actual	Rec/Exp
Operating Revenues			
Permit Fees	\$ 29,055	\$ 6,000	20.65%
Water Sales	3,615,981	1,231,139	34.05%
Sewer Sales	2,172,804	729,132	33.56%
Water Penalties	33,000	7,749	23.48%
Miscellaneous	133,456	54,726	41.01%
Grants	750,000	-	0.00%
Total Operating Revenues	\$ 6,734,296	\$ 2,028,746	30.13%
Operating Expenses			
Salaries and Benefits	\$ 1,353,112	\$ 461,825	34.13%
Contractual Services	648,189	163,341	25.20%
Water From Chicago	2,066,254	529,816	25.64%
Materials and Supplies	78,520	25,124	32.00%
Depreciation/Debt Service	1,394,437	482,496	34.60%
Transfer to CERF	117,226	39,075	33.33%
Operating Expenses including Depreciation	\$ 5,657,738	\$ 1,701,677	30.08%
Operating Revenues over Operating Exp	\$ 1,076,558	\$ 327,069	
Capital Improvements	\$ (1,257,500)	(510,843)	40.62%
Total Revenues over Expenses	\$ (180,942)	\$ (183,774)	

Water and Sewer revenues are slightly below projections. This is due to water consumption and weather conditions. Overall expenses are in line with projections. There is a one-month lag in payments to the City of Chicago for FY 2026 water usage. Debt Service expenses include the May payment on all debt service.

REVENUES AND EXPENDITURES VS. BUDGET – OTHER FUNDS

Fund #	Fund	Revenues			Expenditures		
		2026 Budget	2026 YTD Actual	% Rec	2026 Budget	2026 YTD Actual	% Exp
03	Motor Fuel Tax	\$ 550,830	\$ 179,980	32.67%	\$ 613,630	\$ 172,947	28.18%
05	Debt Service Fund	\$ 596,551	\$ 10,917	1.83%	\$ 603,060	\$ 68,352	11.33%
13	Cap Equipmnt Replcmnt	\$ 759,078	\$ 269,713	35.53%	\$ 1,193,738	\$ 314,684	26.36%
14	Capital Improvement	\$ 2,067,531	\$ 472,255	22.84%	\$ 2,043,862	\$ 228,552	11.18%
31	TIF-Madison	\$ 939,479	\$ 66,358	7.06%	\$ 377,950	\$ 5,109	1.35%
32	TIF-North	\$ 791,307	\$ 22,091	2.79%	\$ 476,885	\$ -	0.00%
35	Infrastructure Imp Bond	\$ 10,000	\$ 6,848	68.48%	\$ 300,000	\$ 285,537	95.18%

CASH AND INVESTMENTS

Fund #	Fund	Cash and Money Markets	IMET Convenience Fund	Investments	Total
1	General	\$ 3,196,565	\$ 62,610	\$ 4,514,947	\$ 7,774,122
3	Motor Fuel Tax	\$ 351,270	\$ -	\$ 232,750	\$ 584,020
5	Debt Service Fund	\$ 216,032	\$ -	\$ -	\$ 216,032
13	Capital Equip Replacemen	\$ 1,485,746	\$ 273,036	\$ 3,801,615	\$ 5,560,397
14	Capital Improvement	\$ 236,826	\$ -	\$ 688,283	\$ 925,109
31	TIF-Madison Street	\$ 2,829,426	\$ -	\$ -	\$ 2,829,426
32	TIF- North Avenue	\$ 1,702,579	\$ -	\$ -	\$ 1,702,579
35	Infrastructure Imp Bond	\$ 90,473	\$ -	\$ -	\$ 90,473
2	Water & Sewer	\$ 2,098,188	\$ 203,927	\$ 982,178	\$ 3,284,293
Total		\$ 12,207,105	\$ 539,573	\$ 10,219,773	\$ 22,966,451

AUGUST 2025 FINANCE ACTIVITIES

1. The Finance Director participated in a webinar to learn more about the "One Big Beautiful Bill" and to find out the next steps needed.
2. Finance Department staff worked with Passport, the Village's mobile parking payment software provider, to address some issues with reoccurring payments.
3. Staff met with representatives from Paramedic Billing Services (PBS) to discuss the current processing of payments received.
4. Staff provided assistance to residents who were required to update their payment information for autopay in the Village's online water billing payment system. This change is now in place.

General Ledger

Village of River Forest

User: rmcadams
 Printed: 9/11/2025 10:29:04 AM
 Period 04 - 04
 Fiscal Year 2026



Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
01	General Fund							
00								
01-00-00-41-1000	Property Tax-Prior Years	3,874,719.00	156,408.51	111.21	31,797.57	188,094.87	3,686,624.13	4.85
01-00-00-41-1021	Property Tax-Current Year	4,063,256.00	0.00	0.00	0.00	0.00	4,063,256.00	0.00
	Property Taxes	7,937,975.00	156,408.51	111.21	31,797.57	188,094.87	7,749,880.13	2.37
01-00-00-41-1150	Replacement Tax	222,259.00	78,926.98	0.00	5,681.03	84,608.01	137,650.99	38.07
01-00-00-41-1190	Restaurant Tax	191,476.00	46,279.62	0.00	15,758.19	62,037.81	129,438.19	32.40
01-00-00-41-1200	Sales Tax	2,636,379.00	727,550.31	0.00	244,948.20	972,498.51	1,663,880.49	36.89
01-00-00-41-1205	State Use Tax	229,653.00	21,867.40	0.00	11,563.31	33,430.71	196,222.29	14.56
01-00-00-41-1210	Non-Home Rule Sales Tax	1,175,404.00	334,496.98	0.00	124,274.75	458,771.73	716,632.27	39.03
01-00-00-41-1250	Income Tax	2,088,790.00	707,264.98	0.00	122,335.89	829,600.87	1,259,189.13	39.72
01-00-00-41-1450	Transfer Tax	136,316.00	55,053.50	0.00	13,349.00	68,402.50	67,913.50	50.18
01-00-00-41-1460	Communication Tax	188,079.00	43,342.43	0.00	14,683.17	58,025.60	130,053.40	30.85
01-00-00-41-1475	Utility Tax Elec	435,520.00	83,516.16	0.00	45,857.27	129,373.43	306,146.57	29.71
01-00-00-41-1480	Utility Tax Gas	258,524.00	52,927.73	0.00	8,761.21	61,688.94	196,835.06	23.86
01-00-00-41-1490	Local Gasoline Tax	89,274.00	15,660.10	0.00	5,801.83	21,461.93	67,812.07	24.04
01-00-00-41-1600	Cannabis State Excise Tax	19,450.00	4,697.41	0.00	1,387.82	6,085.23	13,364.77	31.29
	Other Taxes	7,671,124.00	2,171,583.60	0.00	614,401.67	2,785,985.27	4,885,138.73	36.32
01-00-00-42-2115	Pet Licenses	2,000.00	520.00	0.00	60.00	580.00	1,420.00	29.00
01-00-00-42-2120	Vehicle Licenses	290,000.00	239,378.00	20.00	10,807.00	250,165.00	39,835.00	86.26
01-00-00-42-2345	Contractor's License Fees	109,440.00	28,437.50	0.00	9,250.00	37,687.50	71,752.50	34.44
01-00-00-42-2350	Business Licenses	25,000.00	4,686.50	150.00	650.00	5,186.50	19,813.50	20.75
01-00-00-42-2355	Tent Licenses	300.00	30.00	0.00	0.00	30.00	270.00	10.00
01-00-00-42-2360	Building Permits	525,000.00	243,454.34	5,664.12	68,009.97	305,800.19	219,199.81	58.25
01-00-00-42-2361	Plumbing Permits	28,293.00	7,130.00	0.00	2,420.00	9,550.00	18,743.00	33.75
01-00-00-42-2362	Electrical Permits	30,000.00	7,607.25	0.00	2,274.50	9,881.75	20,118.25	32.94
01-00-00-42-2364	Reinspection Fees	10,000.00	600.00	0.00	0.00	600.00	9,400.00	6.00
01-00-00-42-2365	Bonfire Permits	60.00	0.00	0.00	0.00	0.00	60.00	0.00
01-00-00-42-2366	Beekeeping Permit	150.00	0.00	0.00	0.00	0.00	150.00	0.00
01-00-00-42-2368	Solicitors Permits	1,200.00	500.00	0.00	0.00	500.00	700.00	41.67
01-00-00-42-2369	Zoning Variation Fee	3,750.00	0.00	0.00	0.00	0.00	3,750.00	0.00

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
01-00-00-42-2370	Film Crew License	15,500.00	2,600.00	0.00	1,250.00	3,850.00	11,650.00	24.84
01-00-00-42-2520	Liquor Licenses	27,000.00	3,600.00	0.00	200.00	3,800.00	23,200.00	14.07
01-00-00-42-2570	CableVideo Svc Provider Fees	160,000.00	40,725.62	0.00	34,875.53	75,601.15	84,398.85	47.25
	Licenses & Permits	1,227,693.00	579,269.21	5,834.12	129,797.00	703,232.09	524,460.91	57.28
01-00-00-43-3065	Police Reports	2,400.00	645.00	0.00	85.00	730.00	1,670.00	30.42
01-00-00-43-3070	Fire Reports	500.00	25.00	0.00	0.00	25.00	475.00	5.00
01-00-00-43-3180	Garbage Collection	1,288,617.00	293,430.54	8.27	130,672.23	424,094.50	864,522.50	32.91
01-00-00-43-3185	Penalties on Garbage Fees	8,384.00	1,829.79	114.73	901.94	2,617.00	5,767.00	31.21
01-00-00-43-3200	Metra Daily Parking	26,700.00	11,062.84	0.00	3,339.83	14,402.67	12,297.33	53.94
01-00-00-43-3220	Parking Lot Permit Fees	107,254.00	22,713.12	0.00	6,452.39	29,165.51	78,088.49	27.19
01-00-00-43-3225	Administrative Towing Fees	124,000.00	26,000.00	0.00	15,000.00	41,000.00	83,000.00	33.06
01-00-00-43-3230	Animal Release Fees	800.00	2,520.00	0.00	45.00	2,565.00	-1,765.00	320.63
01-00-00-43-3515	NSF Fees	200.00	0.00	0.00	0.00	0.00	200.00	0.00
01-00-00-43-3530	5050 Sidewalk Program	10,000.00	5,490.00	0.00	0.00	5,490.00	4,510.00	54.90
01-00-00-43-3536	Elevator Inspection Fees	4,450.00	1,080.00	0.00	0.00	1,080.00	3,370.00	24.27
01-00-00-43-3537	Elevator Reinspection Fees	400.00	100.00	0.00	300.00	400.00	0.00	100.00
01-00-00-43-3540	ROW Encroachment Fees	1,000.00	100.00	0.00	0.00	100.00	900.00	10.00
01-00-00-43-3550	Ambulance Fees	1,200,000.00	292,540.23	59,999.50	149,998.76	382,539.49	817,460.51	31.88
01-00-00-43-3551	Cell Tower Fees	2,400.00	0.00	0.00	0.00	0.00	2,400.00	0.00
01-00-00-43-3552	Public Safety Impact Fees	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0.00
01-00-00-43-3554	CPR Fees	8,000.00	400.00	0.00	0.00	400.00	7,600.00	5.00
01-00-00-43-3557	Car Fire & Extrication Fee	500.00	0.00	0.00	0.00	0.00	500.00	0.00
01-00-00-43-3558	Fire Suppression System IROL	0.00	20.00	0.00	45.00	65.00	-65.00	0.00
01-00-00-43-3560	State Highway Maintenance	76,380.00	19,095.00	0.00	0.00	19,095.00	57,285.00	25.00
	Charges for Services	2,911,985.00	677,051.52	60,122.50	306,840.15	923,769.17	1,988,215.83	31.72
01-00-00-44-4230	Police Tickets	200,000.00	59,792.56	0.00	12,901.98	72,694.54	127,305.46	36.35
01-00-00-44-4240	Automated Traffic Enf Fines	15,499.00	0.00	0.00	0.00	0.00	15,499.00	0.00
01-00-00-44-4245	EV Charging Station Overstay	40,000.00	936.13	0.00	702.75	1,638.88	38,361.12	4.10
01-00-00-44-4300	Local Ordinance Tickets	5,160.00	709.48	0.00	250.00	959.48	4,200.52	18.59
01-00-00-44-4430	Court Fines	45,730.00	11,813.85	0.00	0.00	11,813.85	33,916.15	25.83
01-00-00-44-4435	DUI Fines	2,486.00	86.74	0.00	0.00	86.74	2,399.26	3.49
01-00-00-44-4436	Drug Forfeiture Revenue	2,233.00	0.00	131.85	131.85	0.00	2,233.00	0.00
01-00-00-44-4439	Article 36 Forfeited Funds	1,716.00	0.00	0.00	0.00	0.00	1,716.00	0.00
01-00-00-44-4440	Building Construction Citation	2,500.00	0.00	0.00	0.00	0.00	2,500.00	0.00
	Fines & Forfeits	315,324.00	73,338.76	131.85	13,986.58	87,193.49	228,130.51	27.65
01-00-00-45-5100	Interest	334,818.00	56,581.12	0.00	31,081.51	87,662.63	247,155.37	26.18

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
01-00-00-45-5200	Net Change in Fair Value Interest	0.00 334,818.00	3,127.44 59,708.56	0.00 0.00	9,471.97 40,553.48	12,599.41 100,262.04	-12,599.41 234,555.96	0.00 29.95
01-00-00-46-6410	Miscellaneous	10,000.00	4,717.80	0.00	5,330.70	10,048.50	-48.50	100.49
01-00-00-46-6411	Miscellaneous Public Safety	6,000.00	340.00	0.00	0.00	340.00	5,660.00	5.67
01-00-00-46-6412	Reimbursements-Crossing Guards	109,077.00	0.00	0.00	0.00	0.00	109,077.00	0.00
01-00-00-46-6415	Reimbursement of Expenses	2,500.00	0.00	0.00	0.00	0.00	2,500.00	0.00
01-00-00-46-6417	IRMA Reimbursements	50,000.00	2,660.70	0.00	0.00	2,660.70	47,339.30	5.32
01-00-00-46-6418	IPBC Rebate	22,000.00	0.00	0.00	0.00	0.00	22,000.00	0.00
01-00-00-46-6510	T-Mobile Lease	39,960.00	9,990.00	0.00	3,330.00	13,320.00	26,640.00	33.33
01-00-00-46-6511	WSCDC Rental Income	65,231.00	21,517.88	0.00	5,379.47	26,897.35	38,333.65	41.23
01-00-00-46-8001	IRMA Excess	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00
	Miscellaneous	554,768.00	39,226.38	0.00	14,040.17	53,266.55	501,501.45	9.60
01-00-00-46-6521	Law Enforcement Training Reimb	14,400.00	0.00	0.00	0.00	0.00	14,400.00	0.00
01-00-00-46-6524	ISEARCH Grant	9,000.00	0.00	0.00	0.00	0.00	9,000.00	0.00
01-00-00-46-6525	Bullet Proof Vest Reimb-DOJ	4,500.00	1,425.99	0.00	0.00	1,425.99	3,074.01	31.69
01-00-00-46-6528	IDOT Traffic Safety Grant	28,000.00	255.64	0.00	0.00	255.64	27,744.36	0.91
01-00-00-46-6532	Grants	20,000.00	10,192.63	0.00	2,500.00	12,692.63	7,307.37	63.46
01-00-00-46-6536	IRMA Fire Equipment Grant	4,900.00	2,000.00	0.00	3,941.05	5,941.05	-1,041.05	121.25
01-00-00-46-6615	MABAS Grant	3,000.00	0.00	0.00	0.00	0.00	3,000.00	0.00
01-00-00-46-6620	State Fire Marshal Training	8,000.00	0.00	0.00	1,991.08	1,991.08	6,008.92	24.89
	Grants & Contributions	91,800.00	13,874.26	0.00	8,432.13	22,306.39	69,493.61	24.30
01-00-00-48-8000	Sale of Property	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
	Other Financing Sources	<u>1,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>0.00</u>
00		<u>21,046,487.00</u>	<u>3,770,460.80</u>	<u>66,199.68</u>	<u>1,159,848.75</u>	<u>4,864,109.87</u>	<u>16,182,377.13</u>	<u>23.11</u>
	Revenue	21,046,487.00	3,770,460.80	66,199.68	1,159,848.75	4,864,109.87	16,182,377.13	23.11
10	Administration							
01-10-00-51-0200	Salaries Regular	830,666.00	199,598.14	67,447.33	0.00	267,045.47	563,620.53	32.15
01-10-00-51-1700	Overtime	500.00	0.00	0.00	0.00	0.00	500.00	0.00
	Personal Services	831,166.00	199,598.14	67,447.33	0.00	267,045.47	564,120.53	32.13
01-10-00-52-0100	ICMA Retirement	9,000.00	0.00	0.00	0.00	0.00	9,000.00	0.00

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
01-10-00-52-0320	Contract							
01-10-00-52-0320	FICA	48,299.00	12,115.04	4,091.49	0.00	16,206.53	32,092.47	33.55
01-10-00-52-0325	Medicare	12,052.00	2,833.29	956.80	0.00	3,790.09	8,261.91	31.45
01-10-00-52-0330	IMRF	55,342.00	14,622.18	4,938.75	0.22	19,560.71	35,781.29	35.35
01-10-00-52-0350	Employee Assistance Program	2,026.00	1,862.91	4.17	0.00	1,867.08	158.92	92.16
01-10-00-52-0375	Fringe Benefits	8,904.00	2,226.00	742.00	0.00	2,968.00	5,936.00	33.33
01-10-00-52-0400	Health Insurance	88,562.00	20,289.30	8,459.11	1,078.93	27,669.48	60,892.52	31.24
01-10-00-52-0420	Health Insurance - Retirees	0.00	3.60	810.88	0.00	814.48	-814.48	0.00
01-10-00-52-0425	Life Insurance	623.00	117.77	333.61	291.75	159.63	463.37	25.62
01-10-00-52-0430	VEBA Contributions	16,929.00	7,757.27	0.00	0.00	7,757.27	9,171.73	45.82
01-10-00-52-0500	Wellness Program	10,000.00	0.00	0.00	0.00	0.00	10,000.00	0.00
	Benefits	251,737.00	61,827.36	20,336.81	1,370.90	80,793.27	170,943.73	32.09
01-10-00-53-0200	Communications	34,331.00	7,485.76	4,387.75	0.00	11,873.51	22,457.49	34.59
01-10-00-53-0300	Audit Services	25,682.00	5,600.00	0.00	0.00	5,600.00	20,082.00	21.81
01-10-00-53-0350	Actuarial Services	5,610.00	5,610.00	0.00	0.00	5,610.00	0.00	100.00
01-10-00-53-0380	Consulting Services	104,750.00	27,925.35	6,883.02	0.00	34,808.37	69,941.63	33.23
01-10-00-53-0410	IT Support	263,502.00	81,137.64	4,034.80	0.00	85,172.44	178,329.56	32.32
01-10-00-53-0425	Vehicle Sticker Program	0.00	2,932.76	0.00	0.00	2,932.76	-2,932.76	0.00
01-10-00-53-0429	Vehicle Sticker Program	24,763.00	14,218.35	0.00	0.00	14,218.35	10,544.65	57.42
01-10-00-53-1100	Health Inspection Services	20,000.00	2,372.01	1,465.07	0.00	3,837.08	16,162.92	19.19
01-10-00-53-1250	Unemployment Claims	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00
01-10-00-53-2100	Bank Fees	15,444.00	782.16	5,591.93	1,526.74	4,847.35	10,596.65	31.39
01-10-00-53-2200	Liability Insurance	504,267.00	119,111.46	39,703.82	0.00	158,815.28	345,451.72	31.49
01-10-00-53-2250	IRMA Liability	10,000.00	0.00	0.00	0.00	0.00	10,000.00	0.00
	Deductible							
01-10-00-53-3300	Maint of Office Equipment	11,549.00	2,611.39	0.00	0.00	2,611.39	8,937.61	22.61
01-10-00-53-4100	Training	7,500.00	0.00	0.00	0.00	0.00	7,500.00	0.00
01-10-00-53-4150	Tuition Reimbursement	35,745.00	0.00	4,570.00	0.00	4,570.00	31,175.00	12.79
01-10-00-53-4250	Travel & Meeting	9,425.00	994.85	0.00	0.00	994.85	8,430.15	10.56
01-10-00-53-4300	Dues & Subscriptions	27,382.00	11,465.08	80.79	0.00	11,545.87	15,836.13	42.17
01-10-00-53-4350	Printing	8,150.00	0.00	0.00	0.00	0.00	8,150.00	0.00
01-10-00-53-4400	Medical & Screening	1,500.00	0.00	0.00	0.00	0.00	1,500.00	0.00
01-10-00-53-5300	AdvertisingLegal Notice	6,000.00	1,700.00	0.00	0.00	1,700.00	4,300.00	28.33
01-10-00-53-5600	Community and Emp Programs	65,930.00	14,308.13	1,190.59	0.00	15,498.72	50,431.28	23.51
	Contractual Services	1,186,530.00	298,254.94	67,907.77	1,526.74	364,635.97	821,894.03	30.73
01-10-00-54-0100	Office Supplies	25,235.00	2,306.24	1,926.53	0.00	4,232.77	21,002.23	16.77
01-10-00-54-0150	Office Equipment	2,000.00	0.00	0.00	0.00	0.00	2,000.00	0.00
01-10-00-54-0600	Operating Supplies	0.00	25.50	0.00	0.00	25.50	-25.50	0.00
01-10-00-54-1300	Postage	8,612.00	6,119.73	25.50	0.00	6,145.23	2,466.77	71.36
	Materials & Supplies	35,847.00	8,451.47	1,952.03	0.00	10,403.50	25,443.50	29.02

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
10	Administration	2,305,280.00	568,131.91	157,643.94	2,897.64	722,878.21	1,582,401.79	31.36
14	E911							
01-14-00-53-0410	IT Support	7,500.00	5,650.00	0.00	0.00	5,650.00	1,850.00	75.33
01-14-00-53-4275	WSCDC Contribution	470,580.00	76,288.38	112,715.08	0.00	189,003.46	281,576.54	40.16
	Contractual Services	478,080.00	81,938.38	112,715.08	0.00	194,653.46	283,426.54	40.72
14	E911	478,080.00	81,938.38	112,715.08	0.00	194,653.46	283,426.54	40.72
15	Boards and Commissions							
01-15-00-52-0320	FICA	157.00	88.10	0.00	0.00	88.10	68.90	56.11
01-15-00-52-0325	Medicare	37.00	20.59	0.00	0.00	20.59	16.41	55.65
01-15-00-52-0330	IMRF	190.00	107.13	0.00	0.00	107.13	82.87	56.38
01-15-00-52-0375	Fringe Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Benefits	384.00	215.82	0.00	0.00	215.82	168.18	56.20
01-15-00-53-0380	Consulting Services	10,000.00	300.00	0.00	0.00	300.00	9,700.00	3.00
01-15-00-53-0400	Secretarial Services	2,520.00	1,420.80	0.00	0.00	1,420.80	1,099.20	56.38
01-15-00-53-0420	Legal Services	10,000.00	0.00	916.50	0.00	916.50	9,083.50	9.17
01-15-00-53-4100	Training	500.00	0.00	500.00	0.00	500.00	0.00	100.00
01-15-00-53-4250	Travel & Meeting	6,700.00	1,134.92	0.00	0.00	1,134.92	5,565.08	16.94
01-15-00-53-4300	Dues & Subscriptions	7,530.00	1,300.00	0.00	0.00	1,300.00	6,230.00	17.26
01-15-00-53-4400	Medical & Screening	4,000.00	0.00	3,950.00	0.00	3,950.00	50.00	98.75
01-15-00-53-4450	Testing	8,000.00	12,642.16	0.00	0.00	12,642.16	-4,642.16	158.03
01-15-00-53-5300	AdvertisingLegal Notice	5,500.00	4,001.32	0.00	0.00	4,001.32	1,498.68	72.75
	Contractual Services	54,750.00	20,799.20	5,366.50	0.00	26,165.70	28,584.30	47.79
01-15-00-54-0100	Office Supplies	250.00	150.00	118.00	0.00	268.00	-18.00	107.20
01-15-00-54-1300	Postage	2,500.00	0.00	0.00	0.00	0.00	2,500.00	0.00
	Materials & Supplies	2,750.00	150.00	118.00	0.00	268.00	2,482.00	9.75
15	Boards and Commissions	57,884.00	21,165.02	5,484.50	0.00	26,649.52	31,234.48	46.04
20	Building and Development							
01-20-00-51-0200	Full-Time Salaries	319,700.00	77,657.24	25,885.70	0.00	103,542.94	216,157.06	32.39
01-20-00-51-1700	Overtime	500.00	0.00	0.00	0.00	0.00	500.00	0.00
01-20-00-51-1950	Insurance Refusal	1,200.00	300.00	100.00	0.00	400.00	800.00	33.33
	Reimbursemnt							
	Personal Services	321,400.00	77,957.24	25,985.70	0.00	103,942.94	217,457.06	32.34
01-20-00-52-0320	FICA	19,852.00	4,722.51	1,571.50	0.00	6,294.01	13,557.99	31.70
01-20-00-52-0325	Medicare	4,643.00	1,104.48	367.55	0.00	1,472.03	3,170.97	31.70

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
01-20-00-52-0330	IMRF	22,918.00	5,702.41	1,897.56	0.00	7,599.97	15,318.03	33.16
01-20-00-52-0375	Fringe Benefits	1,824.00	456.00	152.00	0.00	608.00	1,216.00	33.33
01-20-00-52-0400	Health Insurance	52,332.00	12,649.30	4,974.29	608.96	17,014.63	35,317.37	32.51
01-20-00-52-0425	Life Insurance	137.00	25.49	54.52	48.04	31.97	105.03	23.34
01-20-00-52-0430	VEBA Contributions	7,658.00	2,700.01	0.00	0.00	2,700.01	4,957.99	35.26
	Benefits	109,364.00	27,360.20	9,017.42	657.00	35,720.62	73,643.38	32.66
01-20-00-53-0370	Professional Services	15,183.00	3,217.02	1,401.01	0.00	4,618.03	10,564.97	30.42
01-20-00-53-0371	Recorder's Office Fees	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
01-20-00-53-1300	Inspection Services	76,500.00	5,326.00	6,542.00	0.00	11,868.00	64,632.00	15.51
01-20-00-53-1305	Plan Review Services	87,000.00	17,994.06	8,851.89	0.00	26,845.95	60,154.05	30.86
01-20-00-53-3200	Vehicle Maintenance	500.00	0.00	0.00	0.00	0.00	500.00	0.00
01-20-00-53-4100	Training	4,000.00	0.00	0.00	0.00	0.00	4,000.00	0.00
01-20-00-53-4300	Dues & Subscriptions	60.00	0.00	0.00	0.00	0.00	60.00	0.00
	Contractual Services	184,243.00	26,537.08	16,794.90	0.00	43,331.98	140,911.02	23.52
01-20-00-54-0100	Office Supplies	500.00	0.00	0.00	0.00	0.00	500.00	0.00
01-20-00-54-0150	Office Equipment	150.00	0.00	0.00	0.00	0.00	150.00	0.00
01-20-00-54-0200	Gas & Oil	100.00	0.00	0.00	0.00	0.00	100.00	0.00
01-20-00-54-0600	Operating Supplies	500.00	0.00	0.00	0.00	0.00	500.00	0.00
	Materials & Supplies	1,250.00	0.00	0.00	0.00	0.00	1,250.00	0.00
01-20-00-57-5013	Transfer to CERF	1,234.00	308.49	102.83	0.00	411.32	822.68	33.33
	Other Financing Uses	<u>1,234.00</u>	<u>308.49</u>	<u>102.83</u>	<u>0.00</u>	<u>411.32</u>	<u>822.68</u>	<u>33.33</u>
20	Building and Development	617,491.00	132,163.01	51,900.85	657.00	183,406.86	434,084.14	29.70
30	Legal Services							
01-30-00-53-0420	Labor and Employment Legal Svc	25,000.00	2,718.75	2,531.25	0.00	5,250.00	19,750.00	21.00
01-30-00-53-0425	Village Attorney	165,000.00	0.00	24,486.50	0.00	24,486.50	140,513.50	14.84
01-30-00-53-0426	Village Prosecutor	18,000.00	0.00	3,003.00	0.00	3,003.00	14,997.00	16.68
	Contractual Services	<u>208,000.00</u>	<u>2,718.75</u>	<u>30,020.75</u>	<u>0.00</u>	<u>32,739.50</u>	<u>175,260.50</u>	<u>15.74</u>
30	Legal Services	208,000.00	2,718.75	30,020.75	0.00	32,739.50	175,260.50	15.74
40	Police Department							
01-40-00-51-0100	Salaries Sworn	3,401,444.00	825,293.16	270,836.89	0.00	1,096,130.05	2,305,313.95	32.23
01-40-00-51-0200	Salaries Regular	134,415.00	34,044.60	11,348.20	0.00	45,392.80	89,022.20	33.77
01-40-00-51-1500	Specialist Pay	37,260.00	9,045.00	3,009.75	0.00	12,054.75	25,205.25	32.35
01-40-00-51-1600	Holiday Pay	151,008.00	8,811.63	0.00	0.00	8,811.63	142,196.37	5.84
01-40-00-51-1700	Overtime	387,600.00	94,810.03	38,962.58	0.00	133,772.61	253,827.39	34.51
01-40-00-51-1727	IDOT STEP Overtime	28,000.00	2,363.80	0.00	0.00	2,363.80	25,636.20	8.44
01-40-00-51-1800	Educational Incentives	36,500.00	0.00	0.00	0.00	0.00	36,500.00	0.00

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
01-40-00-51-1950	Insurance Refusal Reim	1,800.00	150.00	100.00	0.00	250.00	1,550.00	13.89
01-40-00-51-3000	Part-Time Salaries	60,808.00	7,889.62	737.50	0.00	8,627.12	52,180.88	14.19
	Personal Services	4,238,835.00	982,407.84	324,994.92	0.00	1,307,402.76	2,931,432.24	30.84
01-40-00-52-0320	FICA	12,104.00	2,616.82	747.91	0.00	3,364.73	8,739.27	27.80
01-40-00-52-0325	Medicare	61,031.00	13,721.17	4,528.67	0.00	18,249.84	42,781.16	29.90
01-40-00-52-0330	IMRF	13,059.00	3,112.12	891.36	0.00	4,003.48	9,055.52	30.66
01-40-00-52-0375	Fringe Benefits	2,640.00	540.00	180.00	0.00	720.00	1,920.00	27.27
01-40-00-52-0400	Health Insurance	464,357.00	105,606.74	41,593.78	6,534.44	140,666.08	323,690.92	30.29
01-40-00-52-0420	Health Insurance - Retirees	100,990.00	35,484.61	23,410.16	16,420.38	42,474.39	58,515.61	42.06
01-40-00-52-0425	Life Insurance	2,206.00	142.62	981.30	721.17	402.75	1,803.25	18.26
01-40-00-52-0430	VEBA Contributions	69,782.00	91,431.46	0.00	0.00	91,431.46	-21,649.46	131.02
01-40-00-53-0009	Contribution to Police Pension	2,072,351.00	37,975.57	7,903.41	0.00	45,878.98	2,026,472.02	2.21
	Benefits	2,798,520.00	290,631.11	80,236.59	23,675.99	347,191.71	2,451,328.29	12.41
01-40-00-53-0200	Communications	9,882.00	1,031.79	0.00	0.00	1,031.79	8,850.21	10.44
01-40-00-53-0385	Administrative Adjudication	34,800.00	6,964.97	778.51	0.00	7,743.48	27,056.52	22.25
01-40-00-53-0410	IT Support	69,190.00	33,688.88	2,513.68	0.00	36,202.56	32,987.44	52.32
01-40-00-53-0430	Animal Control	3,860.00	1,500.00	0.00	0.00	1,500.00	2,360.00	38.86
01-40-00-53-3010	Equipment Lease	32,487.00	0.00	0.00	0.00	0.00	32,487.00	0.00
01-40-00-53-3100	Maint of Equipment	42,405.00	1,741.85	0.00	0.00	1,741.85	40,663.15	4.11
01-40-00-53-3200	Maintenance of Vehicles	65,000.00	9,398.78	8,254.40	0.00	17,653.18	47,346.82	27.16
01-40-00-53-3600	Maintenance of Buildings	1,000.00	0.00	36.07	0.00	36.07	963.93	3.61
01-40-00-53-4100	Training	50,550.00	9,058.19	444.45	0.00	9,502.64	41,047.36	18.80
01-40-00-53-4200	Community Support Services	275,309.00	57,897.07	9,647.75	0.00	67,544.82	207,764.18	24.53
01-40-00-53-4250	Travel & Meeting	13,100.00	689.83	0.00	0.00	689.83	12,410.17	5.27
01-40-00-53-4300	Dues & Subscriptions	14,020.00	8,890.88	265.00	0.00	9,155.88	4,864.12	65.31
01-40-00-53-4350	Printing	7,725.00	798.00	2,480.05	0.00	3,278.05	4,446.95	42.43
01-40-00-53-4400	Medical & Screening	12,540.00	225.00	4,435.00	0.00	4,660.00	7,880.00	37.16
01-40-00-53-5400	Damage Claims	5,000.00	2,988.81	0.00	0.00	2,988.81	2,011.19	59.78
	Contractual Services	636,868.00	134,874.05	28,854.91	0.00	163,728.96	473,139.04	25.71
01-40-00-54-0100	Office Supplies	9,500.00	1,492.52	71.07	0.00	1,563.59	7,936.41	16.46
01-40-00-54-0150	Equipment	29,450.00	0.00	0.00	0.00	0.00	29,450.00	0.00
01-40-00-54-0200	Gas & Oil	59,195.00	9,388.06	5,141.44	0.00	14,529.50	44,665.50	24.55
01-40-00-54-0300	Uniforms Sworn Personnel	57,750.00	21,577.37	25,420.55	775.10	46,222.82	11,527.18	80.04
01-40-00-54-0310	Uniforms Other Personnel	3,000.00	472.15	95.00	0.00	567.15	2,432.85	18.91
01-40-00-54-0400	Prisoner Care	4,000.00	400.00	196.75	0.00	596.75	3,403.25	14.92
01-40-00-54-0600	Operating Supplies	7,380.00	323.52	683.42	0.00	1,006.94	6,373.06	13.64
01-40-00-54-0601	Radios	5,350.00	360.00	0.00	0.00	360.00	4,990.00	6.73
01-40-00-54-0602	Firearms and Range Supplies	28,355.00	5,102.27	281.74	0.00	5,384.01	22,970.99	18.99
01-40-00-54-0603	Evidence Supplies	7,825.00	824.63	197.56	0.00	1,022.19	6,802.81	13.06
01-40-00-54-0605	DUI Expenditures	10,000.00	7,000.00	0.00	0.00	7,000.00	3,000.00	70.00

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
01-40-00-54-0610	Drug Forfeiture Expenditures	1,200.00	0.00	0.00	0.00	0.00	1,200.00	0.00
01-40-00-54-0615	Article 36 Exp	3,200.00	0.00	0.00	0.00	0.00	3,200.00	0.00
01-40-00-54-0620	Cannabis Tax Act Expenditures	13,275.00	9,775.00	264.00	0.00	10,039.00	3,236.00	75.62
	Materials & Supplies	239,480.00	56,715.52	32,351.53	775.10	88,291.95	151,188.05	36.87
01-40-00-57-5013	Transfer to CERF	183,803.00	45,950.82	15,316.94	0.00	61,267.76	122,535.24	33.33
	Other Financing Uses	183,803.00	45,950.82	15,316.94	0.00	61,267.76	122,535.24	33.33
40	Police Department	8,097,506.00	1,510,579.34	481,754.89	24,451.09	1,967,883.14	6,129,622.86	24.30
50	Fire Department							
01-50-00-51-0100	Salaries Sworn	2,543,757.00	630,090.39	210,377.20	0.00	840,467.59	1,703,289.41	33.04
01-50-00-51-0200	Salaries Regular	102,141.00	25,034.52	8,344.84	0.00	33,379.36	68,761.64	32.68
01-50-00-51-1500	Specialist Pay	157,018.00	39,492.38	13,247.46	0.00	52,739.84	104,278.16	33.59
01-50-00-51-1600	Holiday Pay	100,994.00	0.00	0.00	0.00	0.00	100,994.00	0.00
01-50-00-51-1700	Overtime	160,000.00	85,480.43	11,026.32	0.00	96,506.75	63,493.25	60.32
01-50-00-51-1800	Educational Incentives	18,450.00	0.00	0.00	0.00	0.00	18,450.00	0.00
01-50-00-51-3000	Part-Time Salaries	44,431.00	12,211.72	3,409.92	0.00	15,621.64	28,809.36	35.16
	Personal Services	3,126,791.00	792,309.44	246,405.74	0.00	1,038,715.18	2,088,075.82	33.22
01-50-00-52-0320	FICA	20,095.00	4,903.21	1,591.80	0.00	6,495.01	13,599.99	32.32
01-50-00-52-0325	Medicare	45,309.00	11,062.97	3,405.46	0.00	14,468.43	30,840.57	31.93
01-50-00-52-0330	IMRF	11,051.00	2,704.92	850.94	0.00	3,555.86	7,495.14	32.18
01-50-00-52-0375	Fringe Benefits	2,880.00	720.00	240.00	0.00	960.00	1,920.00	33.33
01-50-00-52-0400	Health Insurance	421,390.00	98,731.52	40,262.38	5,881.48	133,112.42	288,277.58	31.59
01-50-00-52-0420	Health Insurance - Retirees	25,550.00	8,876.98	9,897.44	6,191.92	12,582.50	12,967.50	49.25
01-50-00-52-0425	Life Insurance	1,529.00	225.75	513.81	438.56	301.00	1,228.00	19.69
01-50-00-52-0430	VEBA Contributions	65,451.00	36,318.66	0.00	0.00	36,318.66	29,132.34	55.49
01-50-00-53-0010	Contribution to Fire Pension	1,776,630.00	34,522.32	7,176.66	0.00	41,698.98	1,734,931.02	2.35
	Benefits	2,369,885.00	198,066.33	63,938.49	12,511.96	249,492.86	2,120,392.14	10.53
01-50-00-53-0200	Communications	3,645.00	411.31	0.00	0.00	411.31	3,233.69	11.28
01-50-00-53-0410	IT Support	41,197.00	41,329.87	0.00	0.00	41,329.87	-132.87	100.32
01-50-00-53-3010	Equipment Lease	19,940.00	19,939.29	0.00	0.00	19,939.29	0.71	100.00
01-50-00-53-3100	Maintenance of Equipment	21,060.00	2,546.29	1,802.50	0.00	4,348.79	16,711.21	20.65
01-50-00-53-3200	Maintenance of Vehicles	65,250.00	28,132.22	5,176.31	0.00	33,308.53	31,941.47	51.05
01-50-00-53-3300	Maint of Office Equipment	500.00	0.00	0.00	0.00	0.00	500.00	0.00
01-50-00-53-3600	Maintenance of Buildings	2,000.00	-428.80	0.00	0.00	-428.80	2,428.80	-21.44
01-50-00-53-4100	Training	22,700.00	4,247.84	1,633.00	1,450.00	4,430.84	18,269.16	19.52
01-50-00-53-4200	Community Support Services	15,750.00	1,469.65	1,680.26	0.00	3,149.91	12,600.09	20.00

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
01-50-00-53-4250	Travel & Meeting	18,950.00	1,961.42	1,033.71	0.00	2,995.13	15,954.87	15.81
01-50-00-53-4300	Dues & Subscriptions	17,645.00	10,658.20	124.45	0.00	10,782.65	6,862.35	61.11
01-50-00-53-4400	Medical & Screening	15,000.00	0.00	811.00	0.00	811.00	14,189.00	5.41
01-50-00-53-5700	GEMT Expenses	270,000.00	0.00	0.00	0.00	0.00	270,000.00	0.00
	Contractual Services	513,637.00	110,267.29	12,261.23	1,450.00	121,078.52	392,558.48	23.57
01-50-00-54-0100	Office Supplies	2,000.00	899.59	0.00	0.00	899.59	1,100.41	44.98
01-50-00-54-0150	Equipment	13,000.00	7,885.73	0.00	0.00	7,885.73	5,114.27	60.66
01-50-00-54-0200	Gas & Oil	21,139.00	3,439.39	1,702.59	0.00	5,141.98	15,997.02	24.32
01-50-00-54-0300	Uniforms Sworn Personnel	34,450.00	2,018.54	8,163.00	0.00	10,181.54	24,268.46	29.55
01-50-00-54-0600	Operating Supplies	44,350.00	12,176.48	2,762.47	0.00	14,938.95	29,411.05	33.68
	Materials & Supplies	114,939.00	26,419.73	12,628.06	0.00	39,047.79	75,891.21	33.97
01-50-00-55-8700	Fire Vehicle	39,500.00	0.00	2,358.09	0.00	2,358.09	37,141.91	5.97
	Capital Outlay	39,500.00	0.00	2,358.09	0.00	2,358.09	37,141.91	5.97
01-50-00-57-5013	Transfer to CERF	139,687.00	34,921.86	11,640.62	0.00	46,562.48	93,124.52	33.33
	Other Financing Uses	139,687.00	34,921.86	11,640.62	0.00	46,562.48	93,124.52	33.33
50	Fire Department	6,304,439.00	1,161,984.65	349,232.23	13,961.96	1,497,254.92	4,807,184.08	23.75
60	Public Works							
01-60-01-51-0200	Salaries Regular	610,040.00	149,303.25	49,920.12	0.00	199,223.37	410,816.63	32.66
01-60-01-51-1500	Certification Pay	9,200.00	7,000.00	0.00	0.00	7,000.00	2,200.00	76.09
01-60-01-51-1700	Overtime	50,000.00	5,000.40	603.86	0.00	5,604.26	44,395.74	11.21
01-60-01-51-3000	Part-Time Salaries	12,000.00	3,120.00	1,680.00	0.00	4,800.00	7,200.00	40.00
	Personal Services	681,240.00	164,423.65	52,203.98	0.00	216,627.63	464,612.37	31.80
01-60-01-52-0320	FICA	42,017.00	10,082.82	3,201.50	0.00	13,284.32	28,732.68	31.62
01-60-01-52-0325	Medicare	9,817.00	2,357.96	748.70	0.00	3,106.66	6,710.34	31.65
01-60-01-52-0330	IMRF	48,890.00	11,958.63	3,741.17	0.00	15,699.80	33,190.20	32.11
01-60-01-52-0375	Fringe Benefits	4,584.00	1,146.00	442.00	0.00	1,588.00	2,996.00	34.64
01-60-01-52-0400	Health Insurance	141,686.00	49,897.19	12,261.18	630.09	61,528.28	80,157.72	43.43
01-60-01-52-0420	Health Insurance - Retirees	7,690.00	4,987.12	2,096.02	517.11	6,566.03	1,123.97	85.38
01-60-01-52-0425	Life Insurance	288.00	22.16	102.03	93.93	30.26	257.74	10.51
01-60-01-52-0430	VEBA Contributions	6,622.00	5,135.03	0.00	0.00	5,135.03	1,486.97	77.55
	Benefits	261,594.00	85,586.91	22,592.60	1,241.13	106,938.38	154,655.62	40.88
01-60-01-53-0200	Communications	8,083.00	887.95	668.92	0.00	1,556.87	6,526.13	19.26
01-60-01-53-0380	Consulting Services	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00
01-60-01-53-0410	IT Support	25,169.00	6,279.29	2,005.73	0.00	8,285.02	16,883.98	32.92
01-60-01-53-1310	Julie Notifications	750.00	0.00	0.00	0.00	0.00	750.00	0.00
01-60-01-53-3100	Maintenance of Equipment	4,000.00	235.66	1,519.65	0.00	1,755.31	2,244.69	43.88
01-60-01-53-3200	Maintenance of Vehicles	19,000.00	1,780.40	666.06	0.00	2,446.46	16,553.54	12.88

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
01-60-01-53-3400	Maintenance TrafficSt Lights	81,500.00	6,244.06	22,506.59	0.00	28,750.65	52,749.35	35.28
01-60-01-53-3550	Tree Maintenance	112,000.00	118.38	0.00	0.00	118.38	111,881.62	0.11
01-60-01-53-3600	Maintenance of Bldgs & Grounds	121,500.00	30,486.07	6,535.29	0.00	37,021.36	84,478.64	30.47
01-60-01-53-3610	Maintenance Sidewalks	90,000.00	90,000.00	0.00	0.00	90,000.00	0.00	100.00
01-60-01-53-3620	Maintenance Streets	13,000.00	25,801.54	0.00	0.00	25,801.54	-12,801.54	198.47
01-60-01-53-4100	Training	3,000.00	445.88	0.00	0.00	445.88	2,554.12	14.86
01-60-01-53-4250	Travel & Meeting	6,010.00	698.50	419.00	0.00	1,117.50	4,892.50	18.59
01-60-01-53-4300	Dues & Subscriptions	9,456.00	1,191.00	364.18	0.00	1,555.18	7,900.82	16.45
01-60-01-53-4400	Medical & Screening	2,000.00	236.00	76.00	0.00	312.00	1,688.00	15.60
01-60-01-53-5300	AdvertisingLegal Notice	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
01-60-01-53-5350	Dumping Fees	13,000.00	1,189.02	2,372.91	0.00	3,561.93	9,438.07	27.40
01-60-01-53-5400	Damage Claims	25,000.00	254.25	11,456.60	0.00	11,710.85	13,289.15	46.84
01-60-01-53-5450	St Light Electricity	44,600.00	10,292.14	2,585.59	0.00	12,877.73	31,722.27	28.87
01-60-05-53-5500	Collection & Disposal	1,288,617.00	215,006.87	107,656.45	0.00	322,663.32	965,953.68	25.04
01-60-05-53-5510	Leaf Disposal	60,661.00	0.00	0.00	0.00	0.00	60,661.00	0.00
	Contractual Services	1,933,346.00	391,147.01	158,832.97	0.00	549,979.98	1,383,366.02	28.45
01-60-01-54-0100	Office Supplies	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
01-60-01-54-0150	Equipment	1,800.00	0.00	0.00	0.00	0.00	1,800.00	0.00
01-60-01-54-0200	Gas & Oil	20,279.00	2,545.01	2,547.79	0.00	5,092.80	15,186.20	25.11
01-60-01-54-0310	Uniforms	7,300.00	1,990.49	0.00	0.00	1,990.49	5,309.51	27.27
01-60-01-54-0500	Vehicle Parts	8,000.00	270.61	36.04	0.00	306.65	7,693.35	3.83
01-60-01-54-0600	Operating Supplies & Equipment	61,500.00	18,299.79	2,638.80	0.00	20,938.59	40,561.41	34.05
01-60-01-54-0800	Trees	41,000.00	14,125.00	0.00	0.00	14,125.00	26,875.00	34.45
01-60-05-54-0600	Operating Supplies	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
	Materials & Supplies	141,879.00	37,230.90	5,222.63	0.00	42,453.53	99,425.47	29.92
01-60-01-55-1205	Streetscape Improvements	30,000.00	9,686.50	8,399.08	0.00	18,085.58	11,914.42	60.29
	Capital Outlay	30,000.00	9,686.50	8,399.08	0.00	18,085.58	11,914.42	60.29
01-60-01-57-5013	Transfer to CERF	91,209.00	22,802.13	7,600.71	0.00	30,402.84	60,806.16	33.33
	Other Financing Uses	91,209.00	22,802.13	7,600.71	0.00	30,402.84	60,806.16	33.33
60	Public Works	3,139,268.00	710,877.10	254,851.97	1,241.13	964,487.94	2,174,780.06	30.72
	Expense	21,207,948.00	4,189,558.16	1,443,604.21	43,208.82	5,589,953.55	15,617,994.45	26.36
01	General Fund	161,461.00	419,097.36	1,509,803.89	1,203,057.57	725,843.68	-564,382.68	449.55

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
02	Water & Sewer Fund							
00								
02-00-00-42-2360	Permit Fees	29,055.00	5,700.00	0.00	300.00	6,000.00	23,055.00	20.65
	Licenses & Permits	29,055.00	5,700.00	0.00	300.00	6,000.00	23,055.00	20.65
02-00-00-43-3100	Water Sales	3,615,981.00	794,192.74	0.00	436,946.07	1,231,138.81	2,384,842.19	34.05
02-00-00-43-3150	Sewer Sales	2,172,804.00	471,343.31	0.00	257,788.62	729,131.93	1,443,672.07	33.56
02-00-00-43-3160	Water Penalties	33,000.00	5,612.10	1,042.58	3,179.44	7,748.96	25,251.04	23.48
02-00-00-43-3515	NSF Fees	200.00	250.00	0.00	75.00	325.00	-125.00	162.50
	Charges for Services	5,821,985.00	1,271,398.15	1,042.58	697,989.13	1,968,344.70	3,853,640.30	33.81
02-00-00-45-5100	Interest	116,256.00	34,959.91	0.00	10,747.51	45,707.42	70,548.58	39.32
02-00-00-45-5200	Net Change in Fair Value	0.00	1,010.94	0.00	1,924.36	2,935.30	-2,935.30	0.00
	Interest	116,256.00	35,970.85	0.00	12,671.87	48,642.72	67,613.28	41.84
02-00-00-46-6410	Miscellaneous	5,000.00	45.00	0.00	0.00	45.00	4,955.00	0.90
02-00-00-46-6417	IRMA	2,000.00	0.00	0.00	0.00	0.00	2,000.00	0.00
	Reimbursements							
02-00-00-46-6580	Sale of Meters	10,000.00	5,173.00	0.00	540.00	5,713.00	4,287.00	57.13
	Miscellaneous	17,000.00	5,218.00	0.00	540.00	5,758.00	11,242.00	33.87
02-00-00-46-6532	Grants	750,000.00	0.00	0.00	0.00	0.00	750,000.00	0.00
	Grants & Contributions	750,000.00	0.00	0.00	0.00	0.00	750,000.00	0.00
00		<u>6,734,296.00</u>	<u>1,318,287.00</u>	<u>1,042.58</u>	<u>711,501.00</u>	<u>2,028,745.42</u>	<u>4,705,550.58</u>	<u>30.13</u>
	Revenue	6,734,296.00	1,318,287.00	1,042.58	711,501.00	2,028,745.42	4,705,550.58	30.13
60	Public Works							
02-60-06-51-0200	Salaries Regular	964,397.00	234,658.42	78,446.05	0.00	313,104.47	651,292.53	32.47
02-60-06-51-1500	Specialists Pay	3,000.00	2,000.00	0.00	0.00	2,000.00	1,000.00	66.67
02-60-06-51-1700	Overtime	12,000.00	3,987.32	482.29	0.00	4,469.61	7,530.39	37.25
02-60-06-51-1950	Insurance Refusal	300.00	75.00	25.00	0.00	100.00	200.00	33.33
	Reimb							
02-60-06-51-3000	Part-Time Salaries	12,000.00	3,120.00	1,680.00	0.00	4,800.00	7,200.00	40.00
	Personal Services	991,697.00	243,840.74	80,633.34	0.00	324,474.08	667,222.92	32.72
02-60-06-52-0100	ICMA Retirement	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
02-60-06-52-0320	FICA	61,011.00	14,873.91	4,918.15	0.00	19,792.06	41,218.94	32.44
02-60-06-52-0325	Medicare	14,436.00	3,478.67	1,150.25	0.00	4,628.92	9,807.08	32.07
02-60-06-52-0330	IMRF	72,681.00	17,783.51	5,828.13	0.00	23,611.64	49,069.36	32.49
02-60-06-52-0375	Fringe Benefits	5,808.00	1,452.00	524.00	0.00	1,976.00	3,832.00	34.02
02-60-06-52-0400	Health Insurance	185,618.00	60,077.27	16,372.96	1,090.22	75,360.01	110,257.99	40.60
02-60-06-52-0420	Health Insurance -	3,440.00	1,917.99	546.00	0.00	2,463.99	976.01	71.63

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
02-60-06-52-0425	Retirees Life Insurance	445.00	85.61	350.59	322.70	113.50	331.50	25.51
02-60-06-52-0430	VEBA Contributions	16,976.00	9,404.60	0.00	0.00	9,404.60	7,571.40	55.40
	Benefits	361,415.00	109,073.56	29,690.08	1,412.92	137,350.72	224,064.28	38.00
02-60-06-53-0100	Electricity	58,000.00	8,477.97	2,474.96	0.00	10,952.93	47,047.07	18.88
02-60-06-53-0200	Communications	5,768.00	587.36	598.74	0.00	1,186.10	4,581.90	20.56
02-60-06-53-0300	Auditing	10,407.00	3,000.00	0.00	0.00	3,000.00	7,407.00	28.83
02-60-06-53-0380	Consulting Services	1,540.00	85.96	28.83	0.00	114.79	1,425.21	7.45
02-60-06-53-0410	IT Support	149,735.00	29,308.25	3,814.23	0.00	33,122.48	116,612.52	22.12
02-60-06-53-1300	Inspections	1,500.00	0.00	0.00	0.00	0.00	1,500.00	0.00
02-60-06-53-1310	JULIE Participation	1,750.00	0.00	0.00	0.00	0.00	1,750.00	0.00
02-60-06-53-2100	Bank Fees	27,937.00	12,457.10	5,987.68	4,609.17	13,835.61	14,101.39	49.52
02-60-06-53-2200	Liability Insurance	72,320.00	16,119.54	5,373.18	0.00	21,492.72	50,827.28	29.72
02-60-06-53-2250	IRMA Deductible	9,500.00	0.00	0.00	0.00	0.00	9,500.00	0.00
02-60-06-53-3050	Water System Maintenance	128,000.00	26,807.80	20,534.55	0.00	47,342.35	80,657.65	36.99
02-60-06-53-3055	Hydrant Maintenance	20,000.00	0.00	0.00	0.00	0.00	20,000.00	0.00
02-60-06-53-3200	Maintenance of Vehicles	10,000.00	45.00	0.00	0.00	45.00	9,955.00	0.45
02-60-06-53-3300	Maint of Office Equipment	1,102.00	801.34	0.00	0.00	801.34	300.66	72.72
02-60-06-53-3600	Maintenance of Buildings	16,930.00	8,639.54	610.68	0.00	9,250.22	7,679.78	54.64
02-60-06-53-3620	Maintenance of Streets	55,000.00	0.00	0.00	0.00	0.00	55,000.00	0.00
02-60-06-53-3640	SewerCatch Basin Repair	40,000.00	14,630.56	0.00	0.00	14,630.56	25,369.44	36.58
02-60-06-53-4100	Training	1,150.00	0.00	0.00	0.00	0.00	1,150.00	0.00
02-60-06-53-4250	Travel & Meeting	4,320.00	0.00	20.00	0.00	20.00	4,300.00	0.46
02-60-06-53-4300	Dues & Subscriptions	1,320.00	413.00	0.00	0.00	413.00	907.00	31.29
02-60-06-53-4350	Printing	2,200.00	293.60	120.99	0.00	414.59	1,785.41	18.85
02-60-06-53-4400	Medical & Screening	700.00	0.00	0.00	0.00	0.00	700.00	0.00
02-60-06-53-4480	Water Testing	9,010.00	2,545.00	225.00	0.00	2,770.00	6,240.00	30.74
02-60-06-53-5350	Dumping Fees	20,000.00	2,653.57	1,295.72	0.00	3,949.29	16,050.71	19.75
	Contractual Services	648,189.00	126,865.59	41,084.56	4,609.17	163,340.98	484,848.02	25.20
02-60-06-54-0100	Office Supplies	0.00	410.00	0.00	0.00	410.00	-410.00	0.00
02-60-06-54-0200	Gas & Oil	15,095.00	2,811.68	1,855.29	0.00	4,666.97	10,428.03	30.92
02-60-06-54-0310	Uniforms	2,125.00	518.96	143.93	0.00	662.89	1,462.11	31.19
02-60-06-54-0500	Vehicle Parts	10,000.00	3,400.14	29.77	0.00	3,429.91	6,570.09	34.30
02-60-06-54-0600	Operating Supplies	41,000.00	14,386.54	817.29	1,905.00	13,298.83	27,701.17	32.44
02-60-06-54-1300	Postage	10,300.00	2,135.31	520.26	0.00	2,655.57	7,644.43	25.78
02-60-06-54-2200	Water from Chicago	2,066,254.00	332,735.06	197,080.98	0.00	529,816.04	1,536,437.96	25.64
	Materials & Supplies	2,144,774.00	356,397.69	200,447.52	1,905.00	554,940.21	1,589,833.79	25.87
02-60-06-53-3630	Overhead Sewer Program	45,500.00	0.00	0.00	0.00	0.00	45,500.00	0.00

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
02-60-06-53-3631	Lead Service Line Program	230,000.00	47,735.00	10,705.00	0.00	58,440.00	171,560.00	25.41
02-60-06-55-0500	Building Improvements	20,000.00	0.00	0.00	0.00	0.00	20,000.00	0.00
02-60-06-55-1150	Sewer System Improvements	310,000.00	9,756.93	3,456.45	0.00	13,213.38	296,786.62	4.26
02-60-06-55-1300	Water System Improvements	545,000.00	330,651.00	24,898.34	0.00	355,549.34	189,450.66	65.24
02-60-06-55-1400	Meter Replacement Program	37,000.00	13,639.96	0.00	0.00	13,639.96	23,360.04	36.86
02-60-06-55-9100	Street Improvements	70,000.00	70,000.00	0.00	0.00	70,000.00	0.00	100.00
	Capital Outlay	1,257,500.00	471,782.89	39,059.79	0.00	510,842.68	746,657.32	40.62
02-60-06-55-0010	Depreciation Expense	375,000.00	0.00	0.00	0.00	0.00	375,000.00	0.00
	Depreciation	375,000.00	0.00	0.00	0.00	0.00	375,000.00	0.00
02-60-06-56-0104	IEPA Loan Principal	724,158.00	360,089.49	0.00	0.00	360,089.49	364,068.51	49.73
02-60-06-56-0105	IEPA Loan Interest	192,988.00	98,483.41	0.00	0.00	98,483.41	94,504.59	51.03
02-60-06-56-0106	Series 2022 Principal	54,445.00	0.00	0.00	0.00	0.00	54,445.00	0.00
02-60-06-56-0107	Series 2022 Interest	47,846.00	23,923.15	0.00	0.00	23,923.15	23,922.85	50.00
	Debt Service	1,019,437.00	482,496.05	0.00	0.00	482,496.05	536,940.95	47.33
02-60-06-57-5013	Transfer to CERF	117,226.00	29,306.49	9,768.83	0.00	39,075.32	78,150.68	33.33
	Other Financing Uses	117,226.00	29,306.49	9,768.83	0.00	39,075.32	78,150.68	33.33
60	Public Works	6,915,238.00	1,819,763.01	400,684.12	7,927.09	2,212,520.04	4,702,717.96	31.99
	Expense	6,915,238.00	1,819,763.01	400,684.12	7,927.09	2,212,520.04	4,702,717.96	31.99
02	Water & Sewer Fund	180,942.00	501,476.01	401,726.70	719,428.09	183,774.62	-2,832.62	101.57

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
03	Motor Fuel Tax Fund							
00								
03-00-00-45-5100	Interest	26,611.00	5,028.00	0.00	1,463.30	6,491.30	20,119.70	24.39
	Interest	26,611.00	5,028.00	0.00	1,463.30	6,491.30	20,119.70	24.39
03-00-00-47-7100	State Allotment	252,736.00	60,475.94	22,659.49	44,946.24	82,762.69	169,973.31	32.75
03-00-00-47-7200	State Renewal Allotment	271,483.00	68,066.60	0.00	22,659.49	90,726.09	180,756.91	33.42
	Intergovernmental	524,219.00	128,542.54	22,659.49	67,605.73	173,488.78	350,730.22	33.09
00		550,830.00	133,570.54	22,659.49	69,069.03	179,980.08	370,849.92	32.67
	Revenue	550,830.00	133,570.54	22,659.49	69,069.03	179,980.08	370,849.92	32.67
00								
03-00-00-53-2100	Bank Fees	60.00	0.00	0.00	0.00	0.00	60.00	0.00
03-00-00-53-3620	Street Maintenance	140,000.00	80,861.94	52,238.09	0.00	133,100.03	6,899.97	95.07
	Contractual Services	140,060.00	80,861.94	52,238.09	0.00	133,100.03	6,959.97	95.03
03-00-00-54-2100	Snow & Ice Control	63,570.00	0.00	0.00	0.00	0.00	63,570.00	0.00
	Materials & Supplies	63,570.00	0.00	0.00	0.00	0.00	63,570.00	0.00
03-00-00-55-9100	Street Improvement	410,000.00	39,846.62	0.00	0.00	39,846.62	370,153.38	9.72
	Capital Outlay	410,000.00	39,846.62	0.00	0.00	39,846.62	370,153.38	9.72
00		613,630.00	120,708.56	52,238.09	0.00	172,946.65	440,683.35	28.18
	Expense	613,630.00	120,708.56	52,238.09	0.00	172,946.65	440,683.35	28.18
03	Motor Fuel Tax Fund	62,800.00	-12,861.98	74,897.58	69,069.03	-7,033.43	69,833.43	-11.20

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
05	Debt Service Fund							
00								
05-00-00-41-1000	Prior Yrs Taxes	133,680.00	5,949.06	0.00	1,320.20	7,269.26	126,410.74	5.44
05-00-00-41-1021	Property Taxes	161,409.00	0.00	0.00	0.00	0.00	161,409.00	0.00
	Current							
	Property Taxes	295,089.00	5,949.06	0.00	1,320.20	7,269.26	287,819.74	2.46
05-00-00-45-5100	Interest	9,202.00	2,770.35	0.00	877.05	3,647.40	5,554.60	39.64
	Interest	9,202.00	2,770.35	0.00	877.05	3,647.40	5,554.60	39.64
05-00-00-47-7018	Transfer from CIF	292,260.00	0.00	0.00	0.00	0.00	292,260.00	0.00
	Other Financing	292,260.00	0.00	0.00	0.00	0.00	292,260.00	0.00
	Sources							
00		596,551.00	8,719.41	0.00	2,197.25	10,916.66	585,634.34	1.83
	Revenue	596,551.00	8,719.41	0.00	2,197.25	10,916.66	585,634.34	1.83
00								
05-00-00-53-2100	Bank Fees	450.00	0.00	0.00	0.00	0.00	450.00	0.00
	Contractual	450.00	0.00	0.00	0.00	0.00	450.00	0.00
	Services							
05-00-00-56-0037	DSEB Bond Principal	300,000.00	0.00	0.00	0.00	0.00	300,000.00	0.00
05-00-00-56-0106	2022 Series Bond	155,556.00	0.00	0.00	0.00	0.00	155,556.00	0.00
	Principal							
05-00-00-56-0107	2022 Series Bond	136,704.00	68,351.85	0.00	0.00	68,351.85	68,352.15	50.00
	Interest							
	Debt Service	592,260.00	68,351.85	0.00	0.00	68,351.85	523,908.15	11.54
05-00-00-56-0038	DSEB Bond Interest	10,350.00	0.00	0.00	0.00	0.00	10,350.00	0.00
	Interest on Debt	10,350.00	0.00	0.00	0.00	0.00	10,350.00	0.00
00		603,060.00	68,351.85	0.00	0.00	68,351.85	534,708.15	11.33
	Expense	603,060.00	68,351.85	0.00	0.00	68,351.85	534,708.15	11.33
05	Debt Service Fund	6,509.00	59,632.44	0.00	2,197.25	57,435.19	-50,926.19	882.40

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
09	Police Pension Fund							
00								
09-00-00-45-5100	Interest	350,000.00	51,399.16	0.00	0.00	51,399.16	298,600.84	14.69
09-00-00-45-5200	Net Change in Fair Value	2,147,518.00	2,297,627.35	0.00	0.00	2,297,627.35	-150,109.35	106.99
	Interest	2,497,518.00	2,349,026.51	0.00	0.00	2,349,026.51	148,491.49	94.05
09-00-00-41-1100	Employer Contribution	2,072,351.00	37,975.57	0.00	7,903.41	45,878.98	2,026,472.02	2.21
09-00-00-46-7350	Employee Contribution	359,358.00	78,519.55	0.00	27,117.85	105,637.40	253,720.60	29.40
	Grants & Contributions	2,431,709.00	116,495.12	0.00	35,021.26	151,516.38	2,280,192.62	6.23
00		4,929,227.00	2,465,521.63	0.00	35,021.26	2,500,542.89	2,428,684.11	50.73
	Revenue	4,929,227.00	2,465,521.63	0.00	35,021.26	2,500,542.89	2,428,684.11	50.73
00								
09-00-00-52-6100	Pensions	2,880,527.00	727,215.12	0.00	0.00	727,215.12	2,153,311.88	25.25
09-00-00-52-6150	Pension Refund	50,000.00	227,665.09	0.00	0.00	227,665.09	-177,665.09	455.33
	Benefits	2,930,527.00	954,880.21	0.00	0.00	954,880.21	1,975,646.79	32.58
09-00-00-53-0300	Audit Services	2,410.00	0.00	0.00	0.00	0.00	2,410.00	0.00
09-00-00-53-0350	Actuarial Services	4,668.00	4,905.00	0.00	0.00	4,905.00	-237.00	105.08
09-00-00-53-0360	Payroll Services	33,405.00	6,955.00	0.00	0.00	6,955.00	26,450.00	20.82
09-00-00-53-0380	Consulting Services	15,000.00	7,080.78	0.00	0.00	7,080.78	7,919.22	47.21
09-00-00-53-0420	Legal Services	4,000.00	840.00	0.00	0.00	840.00	3,160.00	21.00
09-00-00-53-2100	Bank Fees	200.00	72.95	0.00	0.00	72.95	127.05	36.48
09-00-00-53-4100	Training	500.00	0.00	0.00	0.00	0.00	500.00	0.00
09-00-00-53-4250	Travel & Meeting	500.00	0.00	0.00	0.00	0.00	500.00	0.00
09-00-00-53-4300	Dues & Subscriptions	825.00	0.00	0.00	0.00	0.00	825.00	0.00
09-00-00-53-4400	Medical & Screening	1,800.00	0.00	0.00	0.00	0.00	1,800.00	0.00
09-00-00-54-3100	Misc Expenditures	14,160.00	0.00	0.00	0.00	0.00	14,160.00	0.00
	Contractual Services	77,468.00	19,853.73	0.00	0.00	19,853.73	57,614.27	25.63
00		3,007,995.00	974,733.94	0.00	0.00	974,733.94	2,033,261.06	32.40
	Expense	3,007,995.00	974,733.94	0.00	0.00	974,733.94	2,033,261.06	32.40
09	Police Pension Fund	-1,921,232.00	-1,490,787.69	0.00	35,021.26	-1,525,808.95	-395,423.05	79.42

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
10	Fire Pension Fund							
00								
10-00-00-45-5100	InterestDividends	375,000.00	101,468.84	0.00	0.00	101,468.84	273,531.16	27.06
10-00-00-45-5200	Net Change in Fair Value	1,437,733.00	1,493,752.56	0.00	0.00	1,493,752.56	-56,019.56	103.90
	Interest	1,812,733.00	1,595,221.40	0.00	0.00	1,595,221.40	217,511.60	88.00
10-00-00-41-1100	Employer Contribution	1,776,630.00	34,522.32	0.00	7,176.66	41,698.98	1,734,931.02	2.35
10-00-00-46-7350	Employee Contribution	248,863.00	59,393.51	0.00	19,805.72	79,199.23	169,663.77	31.82
	Grants & Contributions	2,025,493.00	93,915.83	0.00	26,982.38	120,898.21	1,904,594.79	5.97
00		3,838,226.00	1,689,137.23	0.00	26,982.38	1,716,119.61	2,122,106.39	44.71
	Revenue	3,838,226.00	1,689,137.23	0.00	26,982.38	1,716,119.61	2,122,106.39	44.71
00								
10-00-00-52-6100	Pensions Benefits	2,345,378.00	582,681.12	0.00	0.00	582,681.12	1,762,696.88	24.84
		2,345,378.00	582,681.12	0.00	0.00	582,681.12	1,762,696.88	24.84
10-00-00-53-0300	Audit Services	2,410.00	0.00	0.00	0.00	0.00	2,410.00	0.00
10-00-00-53-0350	Actuarial Services	4,545.00	4,545.00	0.00	0.00	4,545.00	0.00	100.00
10-00-00-53-0360	Payroll Services	16,505.00	3,285.00	0.00	0.00	3,285.00	13,220.00	19.90
10-00-00-53-0380	Consulting Services	15,000.00	8,161.29	0.00	0.00	8,161.29	6,838.71	54.41
10-00-00-53-0420	Legal Services	3,500.00	4,518.53	0.00	0.00	4,518.53	-1,018.53	129.10
10-00-00-53-2100	Bank Fees	200.00	121.21	0.00	0.00	121.21	78.79	60.61
10-00-00-53-4100	Training	500.00	0.00	0.00	0.00	0.00	500.00	0.00
10-00-00-53-4250	Travel & Meeting	500.00	0.00	0.00	0.00	0.00	500.00	0.00
10-00-00-53-4300	Dues & Subscriptions	825.00	0.00	0.00	0.00	0.00	825.00	0.00
10-00-00-53-4400	Medical & Screening	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
10-00-00-54-1300	Postage	50.00	0.00	0.00	0.00	0.00	50.00	0.00
10-00-00-54-3100	Misc Expenditures	16,722.00	2,850.00	0.00	0.00	2,850.00	13,872.00	17.04
	Contractual Services	61,757.00	23,481.03	0.00	0.00	23,481.03	38,275.97	38.02
00		2,407,135.00	606,162.15	0.00	0.00	606,162.15	1,800,972.85	25.18
	Expense	2,407,135.00	606,162.15	0.00	0.00	606,162.15	1,800,972.85	25.18
10	Fire Pension Fund	-1,431,091.00	-1,082,975.08	0.00	26,982.38	-1,109,957.46	-321,133.54	77.56

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
13	Capital Equip Replacement Fund							
00								
13-00-00-45-5100	Interest	200,919.00	62,832.03	0.00	16,583.58	79,415.61	121,503.39	39.53
13-00-00-45-5200	Net Change in Fair Value	0.00	3,110.44	0.00	9,467.62	12,578.06	-12,578.06	0.00
	Interest	200,919.00	65,942.47	0.00	26,051.20	91,993.67	108,925.33	45.79
13-00-00-47-7001	From General Fund	415,933.00	103,983.30	0.00	34,661.10	138,644.40	277,288.60	33.33
13-00-00-47-7002	Transfer from Water and Sewer	117,226.00	29,306.49	0.00	9,768.83	39,075.32	78,150.68	33.33
13-00-00-48-8000	Sale of Property	25,000.00	0.00	0.00	0.00	0.00	25,000.00	0.00
	Other Financing Sources	558,159.00	133,289.79	0.00	44,429.93	177,719.72	380,439.28	31.84
00		759,078.00	199,232.26	0.00	70,481.13	269,713.39	489,364.61	35.53
	Revenue	759,078.00	199,232.26	0.00	70,481.13	269,713.39	489,364.61	35.53
00								
13-00-00-53-2100	Bank Fees	100.00	0.00	0.00	0.00	0.00	100.00	0.00
	Contractual Services	100.00	0.00	0.00	0.00	0.00	100.00	0.00
13-00-00-55-0500	Building Improvements	407,204.00	0.00	0.00	0.00	0.00	407,204.00	0.00
13-00-00-55-8700	Police Vehicles	154,868.00	55,287.00	10,091.74	0.00	65,378.74	89,489.26	42.22
13-00-00-55-8720	Police Equipment	64,026.00	47,360.90	0.00	0.00	47,360.90	16,665.10	73.97
13-00-00-55-8850	Fire Dept Equipment	99,540.00	68,371.00	0.00	0.00	68,371.00	31,169.00	68.69
13-00-00-55-8910	PW Vehicles	240,000.00	0.00	0.00	0.00	0.00	240,000.00	0.00
13-00-00-55-8925	PW Equipment	228,000.00	125,828.50	7,744.50	0.00	133,573.00	94,427.00	58.58
	Capital Outlay	1,193,638.00	296,847.40	17,836.24	0.00	314,683.64	878,954.36	26.36
00		1,193,738.00	296,847.40	17,836.24	0.00	314,683.64	879,054.36	26.36
	Expense	1,193,738.00	296,847.40	17,836.24	0.00	314,683.64	879,054.36	26.36
13	Capital Equip Replacement Fund	434,660.00	97,615.14	17,836.24	70,481.13	44,970.25	389,689.75	10.35

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
14	Capital Improvement Fund							
00								
14-00-00-43-3200	Metra Daily Parking Fees	9,000.00	0.00	0.00	0.00	0.00	9,000.00	0.00
14-00-00-43-3220	Parking Lot Permit Fees	35,751.00	0.00	0.00	0.00	0.00	35,751.00	0.00
14-00-00-43-3550	Ambulance Fees	800,000.00	195,026.82	0.00	59,999.50	255,026.32	544,973.68	31.88
	Charges for Services	844,751.00	195,026.82	0.00	59,999.50	255,026.32	589,724.68	30.19
14-00-00-44-4240	Automated Traffic Enf Fines	270,000.00	135,485.83	152.70	32,022.80	167,355.93	102,644.07	61.98
	Fines & Forfeits	270,000.00	135,485.83	152.70	32,022.80	167,355.93	102,644.07	61.98
14-00-00-45-5100	Interest	33,289.00	6,731.42	0.00	2,482.12	9,213.54	24,075.46	27.68
14-00-00-45-5200	Net Change in Fair Value	0.00	432.92	0.00	1,647.31	2,080.23	-2,080.23	0.00
	Interest	33,289.00	7,164.34	0.00	4,129.43	11,293.77	21,995.23	33.93
14-00-00-46-6410	Miscellaneous	6,000.00	0.00	0.00	0.00	0.00	6,000.00	0.00
	Miscellaneous	6,000.00	0.00	0.00	0.00	0.00	6,000.00	0.00
14-00-00-46-6527	IDOC Grant	125,000.00	24,666.08	0.00	13,912.64	38,578.72	86,421.28	30.86
14-00-00-46-6532	Grants	788,491.00	0.00	0.00	0.00	0.00	788,491.00	0.00
	Grants & Contributions	913,491.00	24,666.08	0.00	13,912.64	38,578.72	874,912.28	4.22
00		<u>2,067,531.00</u>	<u>362,343.07</u>	<u>152.70</u>	<u>110,064.37</u>	<u>472,254.74</u>	<u>1,595,276.26</u>	<u>22.84</u>
	Revenue	2,067,531.00	362,343.07	152.70	110,064.37	472,254.74	1,595,276.26	22.84
00								
14-00-00-53-0370	Professional Services	114,000.00	18,850.50	6,317.00	0.00	25,167.50	88,832.50	22.08
14-00-00-53-0380	Consulting Services	0.00	0.00	6,630.00	0.00	6,630.00	-6,630.00	0.00
14-00-00-53-4290	License Fees	12,000.00	12,000.00	0.00	0.00	12,000.00	0.00	100.00
14-00-00-53-5700	GEMT Expenses	180,000.00	0.00	0.00	0.00	0.00	180,000.00	0.00
	Contractual Services	306,000.00	30,850.50	12,947.00	0.00	43,797.50	262,202.50	14.31
14-00-00-55-0500	Building Improvements	326,755.00	9,585.52	10,632.27	0.00	20,217.79	306,537.21	6.19
14-00-00-55-1205	Streetscape Improvements	980,452.00	14,207.53	139,451.00	0.00	153,658.53	826,793.47	15.67
14-00-00-55-8620	Information Technology Equipme	138,395.00	10,877.76	0.00	0.00	10,877.76	127,517.24	7.86
	Capital Outlay	1,445,602.00	34,670.81	150,083.27	0.00	184,754.08	1,260,847.92	12.78

<u>Account Number</u>	<u>Description</u>	<u>Budget</u>	<u>Beg Bal</u>	<u>Debits</u>	<u>Credits</u>	<u>End Bal</u>	<u>Remaining</u>	<u>% Exp/Col</u>
14-00-00-57-5005	Transfer To Debt Service	292,260.00	0.00	0.00	0.00	0.00	292,260.00	0.00
	Other Financing Uses	<u>292,260.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>292,260.00</u>	<u>0.00</u>
00		<u>2,043,862.00</u>	<u>65,521.31</u>	<u>163,030.27</u>	<u>0.00</u>	<u>228,551.58</u>	<u>1,815,310.42</u>	<u>11.18</u>
	Expense	<u>2,043,862.00</u>	<u>65,521.31</u>	<u>163,030.27</u>	<u>0.00</u>	<u>228,551.58</u>	<u>1,815,310.42</u>	<u>11.18</u>
14	Capital Improvement Fund	-23,669.00	-296,821.76	163,182.97	110,064.37	-243,703.16	220,034.16	1,029.63

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
31	TIF-Madison Street							
00								
31-00-00-41-1000	Property Taxes-Prior Years	422,734.00	18,265.84	0.00	13,407.92	31,673.76	391,060.24	7.49
31-00-00-41-1021	Property Taxes-Current Year	431,188.00	0.00	0.00	0.00	0.00	431,188.00	0.00
	Property Taxes	853,922.00	18,265.84	0.00	13,407.92	31,673.76	822,248.24	3.71
31-00-00-45-5100	Interest	85,557.00	26,289.86	0.00	8,394.01	34,683.87	50,873.13	40.54
	Interest	85,557.00	26,289.86	0.00	8,394.01	34,683.87	50,873.13	40.54
00		939,479.00	44,555.70	0.00	21,801.93	66,357.63	873,121.37	7.06
	Revenue	939,479.00	44,555.70	0.00	21,801.93	66,357.63	873,121.37	7.06
00								
31-00-00-53-0100	Electricity & Natural Gas	1,700.00	328.53	129.62	0.00	458.15	1,241.85	26.95
31-00-00-53-0300	Audit Services	545.00	0.00	0.00	0.00	0.00	545.00	0.00
31-00-00-53-0380	Consulting Services	51,015.00	0.00	4,651.25	0.00	4,651.25	46,363.75	9.12
31-00-00-53-0425	Village Attorney	10,000.00	0.00	0.00	0.00	0.00	10,000.00	0.00
31-00-00-53-3600	Maintenance of Buildings	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00
31-00-00-53-5300	AdvertisingLegal Notice	500.00	0.00	0.00	0.00	0.00	500.00	0.00
	Contractual Services	68,760.00	328.53	4,780.87	0.00	5,109.40	63,650.60	7.43
31-00-00-55-4300	Other Improvements	253,000.00	0.00	0.00	0.00	0.00	253,000.00	0.00
	Capital Outlay	253,000.00	0.00	0.00	0.00	0.00	253,000.00	0.00
31-00-00-56-0081	Interest on Interfund Loan	56,190.00	0.00	0.00	0.00	0.00	56,190.00	0.00
	Debt Service	56,190.00	0.00	0.00	0.00	0.00	56,190.00	0.00
00		377,950.00	328.53	4,780.87	0.00	5,109.40	372,840.60	1.35
	Expense	377,950.00	328.53	4,780.87	0.00	5,109.40	372,840.60	1.35
31	TIF-Madison Street	-561,529.00	-44,227.17	4,780.87	21,801.93	-61,248.23	-500,280.77	10.91

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
32	Tif - North Avenue							
00								
32-00-00-41-1000	Property Taxes-Prior Years	368,914.00	3,352.08	0.00	0.00	3,352.08	365,561.92	0.91
32-00-00-41-1021	Property Taxes-Current Year	376,293.00	0.00	0.00	0.00	0.00	376,293.00	0.00
	Property Taxes	745,207.00	3,352.08	0.00	0.00	3,352.08	741,854.92	0.45
32-00-00-45-5100	Interest	46,100.00	14,168.07	0.00	4,570.72	18,738.79	27,361.21	40.65
	Interest	46,100.00	14,168.07	0.00	4,570.72	18,738.79	27,361.21	40.65
00		791,307.00	17,520.15	0.00	4,570.72	22,090.87	769,216.13	2.79
	Revenue	791,307.00	17,520.15	0.00	4,570.72	22,090.87	769,216.13	2.79
00								
32-00-00-53-0300	Audit Services	545.00	0.00	0.00	0.00	0.00	545.00	0.00
32-00-00-53-0380	Consulting Services	21,015.00	0.00	0.00	0.00	0.00	21,015.00	0.00
32-00-00-53-0425	Village Attorney	2,500.00	0.00	0.00	0.00	0.00	2,500.00	0.00
32-00-00-53-5300	AdvertisingLegal	325.00	0.00	0.00	0.00	0.00	325.00	0.00
	Contractual Services	24,385.00	0.00	0.00	0.00	0.00	24,385.00	0.00
32-00-00-55-4300	Other Improvements	452,500.00	0.00	0.00	0.00	0.00	452,500.00	0.00
	Capital Outlay	452,500.00	0.00	0.00	0.00	0.00	452,500.00	0.00
00		476,885.00	0.00	0.00	0.00	0.00	476,885.00	0.00
	Expense	476,885.00	0.00	0.00	0.00	0.00	476,885.00	0.00
32	Tif - North Avenue	-314,422.00	-17,520.15	0.00	4,570.72	-22,090.87	-292,331.13	7.03

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
35	Infrastructure Imp							
00	Bond Fund							
35-00-00-45-5100	Interest	10,000.00	5,531.68	0.00	1,316.31	6,847.99	3,152.01	68.48
	Interest	<u>10,000.00</u>	<u>5,531.68</u>	<u>0.00</u>	<u>1,316.31</u>	<u>6,847.99</u>	<u>3,152.01</u>	<u>68.48</u>
00		<u>10,000.00</u>	<u>5,531.68</u>	<u>0.00</u>	<u>1,316.31</u>	<u>6,847.99</u>	<u>3,152.01</u>	<u>68.48</u>
	Revenue	10,000.00	5,531.68	0.00	1,316.31	6,847.99	3,152.01	68.48
00								
35-00-00-53-3610	Maintenance Sidewalks	135,000.00	134,170.50	570.00	0.00	134,740.50	259.50	99.81
	Contractual Services	135,000.00	134,170.50	570.00	0.00	134,740.50	259.50	99.81
35-00-00-55-9100	Street Improvements	165,000.00	150,796.12	0.00	0.00	150,796.12	14,203.88	91.39
	Capital Outlay	<u>165,000.00</u>	<u>150,796.12</u>	<u>0.00</u>	<u>0.00</u>	<u>150,796.12</u>	<u>14,203.88</u>	<u>91.39</u>
00		<u>300,000.00</u>	<u>284,966.62</u>	<u>570.00</u>	<u>0.00</u>	<u>285,536.62</u>	<u>14,463.38</u>	<u>95.18</u>
	Expense	<u>300,000.00</u>	<u>284,966.62</u>	<u>570.00</u>	<u>0.00</u>	<u>285,536.62</u>	<u>14,463.38</u>	<u>95.18</u>
35	Infrastructure Imp	290,000.00	279,434.94	570.00	1,316.31	278,688.63	11,311.37	96.10
	Bond Fund							

Village of River Forest Investments				Fiscal Year 2026 Through 08/31/2025				
Fun	ID	Bank	Interest Rate	Purchase Date	Maturity Date	Cost	Par Value	Market Value
01	2024-14	Third Coast Bank	04.224%	9/27/2024	9/26/2025	\$239,800.00	\$239,800.00	\$239,800.00
01	2024-21	First Guaranty Bank	04.143%	10/21/2024	10/21/2025	\$240,000.00	\$240,000.00	\$240,000.00
01	2021-14	FHLB	01.040%	10/28/2021	10/28/2025	\$250,000.00	\$250,000.00	\$248,752.50
01	2024-15	First Internet Bank of Indiana	04.107%	9/27/2024	12/19/2025	\$237,900.00	\$237,900.00	\$237,900.00
01	2024-31	Live Oak Banking	04.100%	12/31/2024	4/6/2026	\$249,000.00	\$249,000.00	\$249,201.69
01	2021-11	US Treasury	00.770%	4/29/2021	4/30/2026	\$500,000.00	\$499,511.72	\$489,515.63
01	2025-11	NorthEast Community Bank	03.968%	8/29/2025	8/27/2026	\$240,400.00	\$240,400.00	\$240,400.00
01	2025-01	First Priority Bank	04.248%	1/9/2025	10/5/2026	\$232,500.00	\$232,500.00	\$232,500.00
01	2024-30	John Marshall Bank	04.100%	12/27/2024	1/27/2027	\$249,000.00	\$249,000.00	\$249,667.32
01	2024-02	JP Morgan Chase	04.400%	1/31/2024	1/29/2027	\$244,000.00	\$244,000.00	\$244,478.24
01	2025-04	Wells Fargo	04.250%	3/5/2025	3/5/2027	\$249,000.00	\$249,000.00	\$250,294.80
01	2024-20	One Community Bank	03.800%	10/17/2024	5/17/2027	\$249,000.00	\$249,000.00	\$248,671.32
01	2025-02	1St Financial Bank	04.100%	1/28/2025	7/28/2027	\$249,000.00	\$249,000.00	\$250,088.13
01	2024-16	FFCB	03.670%	10/7/2024	10/7/2027	\$350,000.00	\$350,000.00	\$348,225.50
01	2024-09	FHLB	05.000%	4/8/2024	10/8/2027	\$250,000.00	\$250,000.00	\$249,805.00
01	2024-25	Morgan Stanley Private Bank	03.900%	10/30/2024	11/1/2027	\$245,000.00	\$245,000.00	\$245,254.80
01	2025-08	FHLB	04.200%	4/23/2025	4/23/2029	\$250,000.00	\$250,000.00	\$250,392.50
								\$4,514,947.43
02	2024-22	Gbank	04.174%	10/21/2024	10/21/2025	\$239,900.00	\$239,900.00	\$239,900.00

Village of River Forest Investments				Fiscal Year 2026 Through 08/31/2025				
Fun	ID	Bank	Interest Rate	Purchase Date	Maturity Date	Cost	Par Value	Market Value
02	2024-23	Evergreen Bank Group	03.900%	10/25/2024	1/23/2026	\$249,000.00	\$249,000.00	\$248,815.74
02	2025-12	Toyota Financial	03.950%	8/21/2025	8/24/2027	\$245,000.00	\$245,000.00	\$245,482.65
02	2024-17	Texas Exchange	03.700%	10/11/2024	10/11/2028	\$249,000.00	\$249,000.00	\$247,979.10
								\$982,177.49
03	2024-06	EagleBank	04.924%	3/11/2024	9/4/2025	\$232,750.00	\$232,750.00	\$232,750.00
								\$232,750.00
13	2021-15	FHLB	01.040%	10/28/2021	10/28/2025	\$250,000.00	\$250,000.00	\$248,752.50
13	2023-16	Cornerstone Bank	05.112%	12/15/2023	12/16/2025	\$226,200.00	\$226,200.00	\$226,200.00
13	2024-01	Schertz Bank & Trust	04.644%	1/22/2024	1/21/2026	\$226,500.00	\$226,500.00	\$226,500.00
13	2021-07	FHLB	00.750%	2/18/2021	3/16/2026	\$100,000.00	\$100,000.00	\$98,226.00
13	2024-29	Optum Bank	04.200%	12/11/2024	6/11/2026	\$244,000.00	\$244,000.00	\$244,424.56
13	2024-24	ESSA Bank	03.850%	10/29/2024	7/29/2026	\$245,000.00	\$245,000.00	\$244,791.75
13	2024-18	First Keystone	03.700%	10/8/2024	10/8/2026	\$249,000.00	\$249,000.00	\$248,377.50
13	2024-26	BMW Bank	04.050%	11/15/2024	11/16/2026	\$245,000.00	\$245,000.00	\$245,379.75
13	2024-28	Bank Hapoalim BM	04.250%	11/25/2024	11/25/2026	\$230,300.00	\$230,300.00	\$230,300.00
13	2024-27	Morgan Stanley	04.150%	11/27/2024	11/27/2026	\$244,000.00	\$244,000.00	\$244,583.16
13	2025-05	Southpoint Bank	04.000%	4/29/2025	4/29/2027	\$249,000.00	\$249,000.00	\$249,495.51
13	2025-10	State Bank of India	04.106%	6/16/2025	6/16/2027	\$244,668.08	\$244,000.00	\$245,517.39
13	2024-08	FHLB	05.000%	4/8/2024	10/8/2027	\$250,000.00	\$250,000.00	\$249,805.00

Village of River Forest Investments

Fiscal Year 2026
Through 08/31/2025

Fun	ID	Bank	Interest Rate	Purchase Date	Maturity Date	Cost	Par Value	Market Value
13	2024-19	Merrick Bank	03.550%	10/10/2024	4/10/2028	\$249,000.00	\$249,000.00	\$247,194.75
13	2025-03	FHLB	04.550%	2/12/2025	2/12/2029	\$300,000.00	\$300,000.00	\$301,932.00
13	2025-07	UBS Bank	04.000%	4/23/2025	4/23/2029	\$249,000.00	\$249,000.00	\$250,135.44
								\$3,801,615.31
14	2024-13	First St Bank DeQueen	04.200%	9/30/2024	9/30/2026	\$242,000.00	\$242,000.00	\$242,007.26
14	2025-06	American Express	04.050%	4/30/2025	4/30/2027	\$245,000.00	\$245,000.00	\$245,588.00
14	2025-09	FFCB	04.220%	5/23/2025	5/23/2028	\$200,000.00	\$200,000.00	\$200,688.00
								\$688,283.26
								\$10,219,773.49



Village of River Forest

MONTHLY FINANCE REPORT Fiscal Year 2026 through September 30, 2025

This report includes financial information for Fiscal Year 2026 through September 30, 2025, which represents 41.67% of the fiscal year. A revenue and expenditure report by fund and account and an investment report for September 2025 are attached.

GENERAL FUND

Revenues, Expenditures and Changes in Fund Balance Fiscal Year 2026 through September 30, 2025

	2026		Percent
	Budget	Actual	Rec/ Exp
REVENUES			
Taxes			
Property Taxes	\$7,937,975	\$192,966	2.43%
General Sales Taxes	2,636,379	1,225,082	46.47%
Non Home Rule Sales Tax	1,175,404	577,225	49.11%
Utility Taxes	694,044	246,157	35.47%
Restaurant Tax	191,476	77,960	40.72%
Telecommunications Tax	188,079	74,184	39.44%
Real Estate Transfer Tax	136,316	78,162	57.34%
Local Gasoline Tax	89,274	26,981	30.22%
Cannabis State Excise Tax	19,450	7,558	38.86%
Intergovernmental Revenue			
Personal Property Replacement Tax	222,259	84,608	38.07%
Use Tax	229,653	43,994	19.16%
State Income Taxes	2,088,790	933,935	44.71%
Licenses and Permits	1,227,693	790,311	64.37%
Charges for Services			
Garbage Collections	1,288,617	507,593	39.39%
Ambulance Fees	1,200,000	448,423	37.37%
Other Charges for Services	423,368	146,298	34.56%
Fines	315,324	108,084	34.28%
Investment Income	334,818	133,591	39.90%
Grants and Contributions	91,800	24,610	26.81%
Miscellaneous Revenues	555,768	116,543	20.97%
TOTAL REVENUES	\$21,046,487	\$5,844,265	27.77%
EXPENDITURES			
Administration	\$ 2,305,280	\$ 912,828	39.60%
E911	478,080	194,653	40.72%
Boards & Commissions	57,884	29,401	50.79%
Building and Development	617,491	234,746	38.02%
Legal Services	208,000	48,912	23.52%
Police Department	8,097,506	2,439,905	30.13%
Fire Department	6,304,439	1,942,799	30.82%
Public Works	3,139,268	1,189,595	37.89%
TOTAL EXPENDITURES	\$21,207,948	\$6,992,839	32.97%
NET CHANGE IN FUND BALANCE	(\$161,461)	(\$1,148,574)	

Revenues

Fiscal year-to-date revenue collections are at 27.77%. Property Tax Revenue is at 2.43%. The 2nd installment tax bills for the 2024 levy are normally due in August but the Cook County Assessor's office has stated that due to a processing error the bills are delayed. Sales tax and non-home rule sales tax revenues are for February thru June of 2025 and are above projections. These taxes are 3 months in arrears. The changes made to how collections are distributed are part of the reason for this increase. Inflation rates in recent

months have continued to slow. Staff continues to monitor this and will make adjustments as needed as economic conditions change.

Use tax is below projections and is expected to continue to decrease. As sales tax and non-home rules sales tax collections are seeing increases, use tax collections are seeing large reductions due to how it is being distributed. Use tax was distributed per capita but this was changed January 1, 2025. It is now based on the jurisdiction where the item is shipped or delivered. The impact on this revenue is still uncertain and will be monitored as more distributions are made. Real Estate Transfer Tax revenues are based on the timing of real estate sales and the housing market. Utility tax payments are typically elevated during the warmer summer (electric) and cooler winter (gas) months and vary based on weather conditions. The Cannabis State Excise taxes are as expected. These revenues are to be used for public safety initiatives.

Income tax receipts continue to exceed projections. This has been fueled by the labor market and extraordinary corporate income tax collections. The payment received in September is for August 2025 collections. We continue to see higher revenue collections each month. The local gasoline tax is below what has been projected. License and permit revenue includes spring building permit activity. Vehicle licenses renewals were due July 14th. Past due notices were sent out to residents who still have not purchased the 2025 vehicle sticker. Revenue from Ambulance billings is included in charges for services. Increases in this revenue source are due to the Ground Emergency Medical Transportation (GEMT) reimbursement program that the Village now participates in.

Expenditures

Expenditures are at 32.97% of the budgeted amount. Salaries and benefits, except for overtime, include payment for services rendered through the end of the month. All expenditures except Boards & Commissions are closely in line with projections or below projections because there is about a month's lag between the time that goods are received or services are performed, and when the vendor payment is made for the goods or services. E911 expenditures include payments to West Suburban Consolidated Dispatch Center for the Village's contributions through September 2025. Boards & Commissions include expenditures for Police and Fire applicant testing. Payments made after April 30th for goods received and services performed prior to May 1st were posted to the prior fiscal year.

WATER AND SEWER FUND

Revenues, Expenditures and Changes in Net Position Fiscal Year 2026 through September 30, 2025

	2026		Percent
	Budget	Actual	Rec/Exp
Operating Revenues			
Permit Fees	\$ 29,055	\$ 9,850	33.90%
Water Sales	3,615,981	1,569,610	43.41%
Sewer Sales	2,172,804	931,352	42.86%
Water Penalties	33,000	12,424	37.65%
Miscellaneous	133,456	68,433	51.28%
Grants	750,000	-	0.00%
Total Operating Revenues	\$ 6,734,296	\$ 2,591,669	38.48%
Operating Expenses			
Salaries and Benefits	\$ 1,353,112	\$ 562,527	41.57%
Contractual Services	648,189	203,138	31.34%
Water From Chicago	2,066,254	733,980	35.52%
Materials and Supplies	78,520	30,590	38.96%
Depreciation/Debt Service	1,394,437	482,496	34.60%
Transfer to CERF	117,226	48,844	41.67%
Operating Expenses including Depreciation	\$ 5,657,738	\$ 2,061,575	36.44%
Operating Revenues over Operating Exp	\$ 1,076,558	\$ 530,094	
Capital Improvements	\$ (1,257,500)	(727,600)	57.86%
Total Revenues over Expenses	\$ (180,942)	\$ (197,506)	

Water and Sewer revenues are slightly above projections. This is due to water consumption and weather conditions. Overall expenses are in line with projections or below. There is a one-month lag in payments to the City of Chicago for FY 2026 water usage. Debt Service expenses include the May payment on all debt service.

REVENUES AND EXPENDITURES VS. BUDGET – OTHER FUNDS

Fund #	Fund	Revenues			Expenditures		
		2026 Budget	2026 YTD Actual	% Rec	2026 Budget	2026 YTD Actual	% Exp
03	Motor Fuel Tax	\$ 550,830	\$ 247,610	44.95%	\$ 613,630	\$ 219,551	35.78%
05	Debt Service Fund	\$ 596,551	\$ 11,901	1.99%	\$ 603,060	\$ 68,352	11.33%
13	Cap Equipmnt Replcmnt	\$ 759,078	\$ 330,794	43.58%	\$ 1,193,738	\$ 329,484	27.60%
14	Capital Improvement	\$ 2,067,531	\$ 547,304	26.47%	\$ 2,043,862	\$ 271,314	13.27%
31	TIF-Madison	\$ 939,479	\$ 74,157	7.89%	\$ 377,950	\$ 5,269	1.39%
32	TIF-North	\$ 791,307	\$ 26,339	3.33%	\$ 476,885	\$ 5,000	1.05%
35	Infrastructure Imp Bond	\$ 10,000	\$ 8,073	80.73%	\$ 300,000	\$ 285,537	95.18%

CASH AND INVESTMENTS

Fund #	Fund	Cash and Money Markets	IMET Convenience Fund	Investments	Total
1	General	\$ 2,789,503	\$ 62,819	\$ 4,513,522	\$ 7,365,844
3	Motor Fuel Tax	\$ 341,565	\$ -	\$ 231,900	\$ 573,465
5	Debt Service Fund	\$ 216,204	\$ -	\$ -	\$ 216,204
13	Capital Equip Replacemen	\$ 1,524,497	\$ 273,948	\$ 3,808,233	\$ 5,606,678
14	Capital Improvement	\$ 175,770	\$ -	\$ 689,192	\$ 864,962
31	TIF-Madison Street	\$ 2,848,444	\$ -	\$ -	\$ 2,848,444
32	TIF- North Avenue	\$ 1,701,827	\$ -	\$ -	\$ 1,701,827
35	Infrastructure Imp Bond	\$ 91,698	\$ -	\$ -	\$ 91,698
2	Water & Sewer	\$ 2,194,768	\$ 204,609	\$ 984,457	\$ 3,383,834
Total		\$ 11,884,276	\$ 541,376	\$ 10,227,304	\$ 22,652,956

SEPTEMBER 2025 FINANCE ACTIVITIES

1. The Finance Director and the Assistant Finance Director attended the Illinois Government Finance Officers Association annual conference in Springfield, Illinois. They participated in several sessions pertaining to the most recent updates to public accounting standards and best practices.
2. Final Police and Fire Pension Fund Annual Tax Levy Actuarial Valuations were received. Finance is in the process of reviewing and preparing the estimated tax levy for the Board.
3. The FY 2025 GEMT cost report was prepared and filed.

General Ledger

Village of River Forest

User: rmcadams
 Printed: 10/8/2025 10:21:51 AM
 Period 05 - 05
 Fiscal Year 2026



Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
01	General Fund							
00								
01-00-00-41-1000	Property Tax-Prior Years	3,874,719.00	188,094.87	0.00	4,871.29	192,966.16	3,681,752.84	4.98
01-00-00-41-1021	Property Tax-Current Year	4,063,256.00	0.00	0.00	0.00	0.00	4,063,256.00	0.00
	Property Taxes	7,937,975.00	188,094.87	0.00	4,871.29	192,966.16	7,745,008.84	2.43
01-00-00-41-1150	Replacement Tax	222,259.00	84,608.01	0.00	0.00	84,608.01	137,650.99	38.07
01-00-00-41-1190	Restaurant Tax	191,476.00	62,037.81	0.00	15,921.77	77,959.58	113,516.42	40.72
01-00-00-41-1200	Sales Tax	2,636,379.00	972,498.51	0.00	252,583.74	1,225,082.25	1,411,296.75	46.47
01-00-00-41-1205	State Use Tax	229,653.00	33,430.71	0.00	10,563.72	43,994.43	185,658.57	19.16
01-00-00-41-1210	Non-Home Rule Sales Tax	1,175,404.00	458,771.73	0.00	118,453.23	577,224.96	598,179.04	49.11
01-00-00-41-1250	Income Tax	2,088,790.00	829,600.87	0.00	104,333.83	933,934.70	1,154,855.30	44.71
01-00-00-41-1450	Transfer Tax	136,316.00	68,402.50	0.00	9,759.00	78,161.50	58,154.50	57.34
01-00-00-41-1460	Communication Tax	188,079.00	58,025.60	0.00	16,158.13	74,183.73	113,895.27	39.44
01-00-00-41-1475	Utility Tax Elec	435,520.00	129,418.43	0.00	46,515.04	175,933.47	259,586.53	40.40
01-00-00-41-1480	Utility Tax Gas	258,524.00	61,688.94	0.00	8,535.16	70,224.10	188,299.90	27.16
01-00-00-41-1490	Local Gasoline Tax	89,274.00	21,461.93	0.00	5,519.38	26,981.31	62,292.69	30.22
01-00-00-41-1600	Cannabis State Excise Tax	19,450.00	6,085.23	0.00	1,472.83	7,558.06	11,891.94	38.86
	Other Taxes	7,671,124.00	2,786,030.27	0.00	589,815.83	3,375,846.10	4,295,277.90	44.01
01-00-00-42-2115	Pet Licenses	2,000.00	580.00	0.00	80.00	660.00	1,340.00	33.00
01-00-00-42-2120	Vehicle Licenses	290,000.00	250,165.00	40.00	14,536.00	264,661.00	25,339.00	91.26
01-00-00-42-2345	Contractor's License Fees	109,440.00	37,687.50	0.00	9,437.50	47,125.00	62,315.00	43.06
01-00-00-42-2350	Business Licenses	25,000.00	5,186.50	0.00	250.00	5,436.50	19,563.50	21.75
01-00-00-42-2355	Tent Licenses	300.00	30.00	0.00	0.00	30.00	270.00	10.00
01-00-00-42-2360	Building Permits	525,000.00	305,800.19	0.00	54,953.66	360,753.85	164,246.15	68.72
01-00-00-42-2361	Plumbing Permits	28,293.00	9,550.00	0.00	3,280.00	12,830.00	15,463.00	45.35
01-00-00-42-2362	Electrical Permits	30,000.00	9,881.75	0.00	4,327.25	14,209.00	15,791.00	47.36
01-00-00-42-2364	Reinspection Fees	10,000.00	600.00	0.00	225.00	825.00	9,175.00	8.25
01-00-00-42-2365	Bonfire Permits	60.00	0.00	0.00	30.00	30.00	30.00	50.00
01-00-00-42-2366	Beekeeping Permit	150.00	0.00	0.00	0.00	0.00	150.00	0.00
01-00-00-42-2368	Solicitors Permits	1,200.00	500.00	0.00	0.00	500.00	700.00	41.67
01-00-00-42-2369	Zoning Variation Fee	3,750.00	0.00	0.00	0.00	0.00	3,750.00	0.00

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
01-00-00-42-2370	Film Crew License	15,500.00	3,850.00	0.00	0.00	3,850.00	11,650.00	24.84
01-00-00-42-2520	Liquor Licenses	27,000.00	3,800.00	0.00	0.00	3,800.00	23,200.00	14.07
01-00-00-42-2570	CableVideo Svc Provider Fees	160,000.00	75,601.15	0.00	0.00	75,601.15	84,398.85	47.25
	Licenses & Permits	1,227,693.00	703,232.09	40.00	87,119.41	790,311.50	437,381.50	64.37
01-00-00-43-3065	Police Reports	2,400.00	730.00	0.00	230.00	960.00	1,440.00	40.00
01-00-00-43-3070	Fire Reports	500.00	25.00	0.00	25.00	50.00	450.00	10.00
01-00-00-43-3180	Garbage Collection	1,288,617.00	424,094.50	0.00	83,498.73	507,593.23	781,023.77	39.39
01-00-00-43-3185	Penalties on Garbage Fees	8,384.00	2,617.00	59.75	634.52	3,191.77	5,192.23	38.07
01-00-00-43-3200	Metra Daily Parking	26,700.00	14,402.67	0.00	3,410.78	17,813.45	8,886.55	66.72
01-00-00-43-3220	Parking Lot Permit Fees	107,254.00	29,165.51	0.00	6,546.65	35,712.16	71,541.84	33.30
01-00-00-43-3225	Administrative Towing Fees	124,000.00	41,000.00	0.00	18,000.00	59,000.00	65,000.00	47.58
01-00-00-43-3230	Animal Release Fees	800.00	2,565.00	0.00	0.00	2,565.00	-1,765.00	320.63
01-00-00-43-3515	NSF Fees	200.00	0.00	0.00	0.00	0.00	200.00	0.00
01-00-00-43-3530	5050 Sidewalk Program	10,000.00	5,490.00	0.00	0.00	5,490.00	4,510.00	54.90
01-00-00-43-3536	Elevator Inspection Fees	4,450.00	1,080.00	0.00	0.00	1,080.00	3,370.00	24.27
01-00-00-43-3537	Elevator Reinspection Fees	400.00	400.00	0.00	50.00	450.00	-50.00	112.50
01-00-00-43-3540	ROW Encroachment Fees	1,000.00	100.00	0.00	0.00	100.00	900.00	10.00
01-00-00-43-3550	Ambulance Fees	1,200,000.00	382,539.49	44,804.23	110,687.83	448,423.09	751,576.91	37.37
01-00-00-43-3551	Cell Tower Fees	2,400.00	0.00	0.00	0.00	0.00	2,400.00	0.00
01-00-00-43-3552	Public Safety Impact Fees	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0.00
01-00-00-43-3554	CPR Fees	8,000.00	400.00	0.00	140.00	540.00	7,460.00	6.75
01-00-00-43-3557	Car Fire & Extrication Fee	500.00	0.00	0.00	0.00	0.00	500.00	0.00
01-00-00-43-3558	Fire Suppression System IROL	0.00	65.00	0.00	185.00	250.00	-250.00	0.00
01-00-00-43-3560	State Highway Maintenance	76,380.00	19,095.00	0.00	0.00	19,095.00	57,285.00	25.00
	Charges for Services	2,911,985.00	923,769.17	44,863.98	223,408.51	1,102,313.70	1,809,671.30	37.85
01-00-00-44-4230	Police Tickets	200,000.00	72,649.54	45.00	16,272.15	88,876.69	111,123.31	44.44
01-00-00-44-4240	Automated Traffic Enf Fines	15,499.00	0.00	0.00	0.00	0.00	15,499.00	0.00
01-00-00-44-4245	EV Charging Station Overstay	40,000.00	1,638.88	0.00	957.19	2,596.07	37,403.93	6.49
01-00-00-44-4300	Local Ordinance Tickets	5,160.00	959.48	0.00	87.50	1,046.98	4,113.02	20.29
01-00-00-44-4430	Court Fines	45,730.00	11,813.85	0.00	3,663.50	15,477.35	30,252.65	33.85
01-00-00-44-4435	DUI Fines	2,486.00	86.74	0.00	0.00	86.74	2,399.26	3.49
01-00-00-44-4436	Drug Forfeiture Revenue	2,233.00	0.00	394.10	394.10	0.00	2,233.00	0.00
01-00-00-44-4439	Article 36 Forfeited Funds	1,716.00	0.00	262.85	263.10	0.25	1,715.75	0.01
01-00-00-44-4440	Building Construction Citation	2,500.00	0.00	0.00	0.00	0.00	2,500.00	0.00
	Fines & Forfeits	315,324.00	87,148.49	701.95	21,637.54	108,084.08	207,239.92	34.28
01-00-00-45-5100	Interest	334,818.00	87,662.63	0.00	27,352.44	115,015.07	219,802.93	34.35

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
01-00-00-45-5200	Net Change in Fair Value	0.00	12,599.41	0.00	5,976.74	18,576.15	-18,576.15	0.00
	Interest	334,818.00	100,262.04	0.00	33,329.18	133,591.22	201,226.78	39.90
01-00-00-46-6410	Miscellaneous	10,000.00	10,048.50	66.50	54,532.98	64,514.98	-54,514.98	645.15
01-00-00-46-6411	Miscellaneous Public Safety	6,000.00	340.00	0.00	100.00	440.00	5,560.00	7.33
01-00-00-46-6412	Reimbursements-Crossing Guards	109,077.00	0.00	0.00	0.00	0.00	109,077.00	0.00
01-00-00-46-6415	Reimbursement of Expenses	2,500.00	0.00	0.00	0.00	0.00	2,500.00	0.00
01-00-00-46-6417	IRMA Reimbursements	50,000.00	2,660.70	0.00	0.00	2,660.70	47,339.30	5.32
01-00-00-46-6418	IPBC Rebate	22,000.00	0.00	0.00	0.00	0.00	22,000.00	0.00
01-00-00-46-6510	T-Mobile Lease	39,960.00	13,320.00	0.00	3,330.00	16,650.00	23,310.00	41.67
01-00-00-46-6511	WSCDC Rental Income	65,231.00	26,897.35	0.00	5,379.47	32,276.82	32,954.18	49.48
01-00-00-46-8001	IRMA Excess	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00
	Miscellaneous	554,768.00	53,266.55	66.50	63,342.45	116,542.50	438,225.50	21.01
01-00-00-46-6521	Law Enforcement Training Reimb	14,400.00	0.00	0.00	0.00	0.00	14,400.00	0.00
01-00-00-46-6524	ISEARCH Grant	9,000.00	0.00	0.00	0.00	0.00	9,000.00	0.00
01-00-00-46-6525	Bullet Proof Vest Reimb-DOJ	4,500.00	1,425.99	0.00	1,678.95	3,104.94	1,395.06	69.00
01-00-00-46-6528	IDOT Traffic Safety Grant	28,000.00	255.64	0.00	0.00	255.64	27,744.36	0.91
01-00-00-46-6532	Grants	20,000.00	12,692.63	0.00	625.00	13,317.63	6,682.37	66.59
01-00-00-46-6536	IRMA Fire Equipment Grant	4,900.00	5,941.05	0.00	0.00	5,941.05	-1,041.05	121.25
01-00-00-46-6615	MABAS Grant	3,000.00	0.00	0.00	0.00	0.00	3,000.00	0.00
01-00-00-46-6620	State Fire Marshal Training	8,000.00	1,991.08	0.00	0.00	1,991.08	6,008.92	24.89
	Grants & Contributions	91,800.00	22,306.39	0.00	2,303.95	24,610.34	67,189.66	26.81
01-00-00-48-8000	Sale of Property	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
	Other Financing Sources	<u>1,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>0.00</u>
00		<u>21,046,487.00</u>	<u>4,864,109.87</u>	<u>45,672.43</u>	<u>1,025,828.16</u>	<u>5,844,265.60</u>	<u>15,202,221.40</u>	<u>27.77</u>
	Revenue	21,046,487.00	4,864,109.87	45,672.43	1,025,828.16	5,844,265.60	15,202,221.40	27.77
10	Administration							
01-10-00-51-0200	Salaries Regular	830,666.00	267,045.47	71,698.63	0.00	338,744.10	491,921.90	40.78
01-10-00-51-1700	Overtime	500.00	0.00	0.00	0.00	0.00	500.00	0.00
	Personal Services	831,166.00	267,045.47	71,698.63	0.00	338,744.10	492,421.90	40.76
01-10-00-52-0100	ICMA Retirement	9,000.00	0.00	0.00	0.00	0.00	9,000.00	0.00

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
01-10-00-52-0320	Contract							
01-10-00-52-0320	FICA	48,299.00	16,206.53	4,355.09	0.00	20,561.62	27,737.38	42.57
01-10-00-52-0325	Medicare	12,052.00	3,790.09	1,018.46	0.00	4,808.55	7,243.45	39.90
01-10-00-52-0330	IMRF	55,342.00	19,560.71	3,925.64	0.55	23,485.80	31,856.20	42.44
01-10-00-52-0350	Employee Assistance Program	2,026.00	1,867.08	4.17	0.00	1,871.25	154.75	92.36
01-10-00-52-0375	Fringe Benefits	8,904.00	2,968.00	742.00	0.00	3,710.00	5,194.00	41.67
01-10-00-52-0400	Health Insurance	88,562.00	27,669.48	8,459.11	1,078.87	35,049.72	53,512.28	39.58
01-10-00-52-0420	Health Insurance - Retirees	0.00	814.48	807.28	814.48	807.28	-807.28	0.00
01-10-00-52-0425	Life Insurance	623.00	159.63	333.61	291.74	201.50	421.50	32.34
01-10-00-52-0430	VEBA Contributions	16,929.00	7,757.27	0.00	0.00	7,757.27	9,171.73	45.82
01-10-00-52-0500	Wellness Program	10,000.00	0.00	0.00	0.00	0.00	10,000.00	0.00
	Benefits	251,737.00	80,793.27	19,645.36	2,185.64	98,252.99	153,484.01	39.03
01-10-00-53-0200	Communications	34,331.00	11,873.51	2,675.88	0.00	14,549.39	19,781.61	42.38
01-10-00-53-0300	Audit Services	25,682.00	5,600.00	0.00	0.00	5,600.00	20,082.00	21.81
01-10-00-53-0350	Actuarial Services	5,610.00	5,610.00	0.00	0.00	5,610.00	0.00	100.00
01-10-00-53-0380	Consulting Services	104,750.00	34,808.37	6,882.74	9.23	41,681.88	63,068.12	39.79
01-10-00-53-0410	IT Support	263,502.00	85,172.44	13,724.24	0.00	98,896.68	164,605.32	37.53
01-10-00-53-0425	Vehicle Sticker Program	0.00	2,932.76	0.00	0.00	2,932.76	-2,932.76	0.00
01-10-00-53-0429	Vehicle Sticker Program	24,763.00	14,218.35	6,976.21	0.00	21,194.56	3,568.44	85.59
01-10-00-53-1100	Health Inspection Services	20,000.00	3,837.08	1,918.54	0.00	5,755.62	14,244.38	28.78
01-10-00-53-1250	Unemployment Claims	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00
01-10-00-53-2100	Bank Fees	15,444.00	4,847.35	933.21	539.36	5,241.20	10,202.80	33.94
01-10-00-53-2200	Liability Insurance	504,267.00	158,815.28	39,703.82	0.00	198,519.10	305,747.90	39.37
01-10-00-53-2250	IRMA Liability	10,000.00	0.00	0.00	0.00	0.00	10,000.00	0.00
	Deductible							
01-10-00-53-3300	Maint of Office Equipment	11,549.00	2,611.39	1,647.58	0.00	4,258.97	7,290.03	36.88
01-10-00-53-4100	Training	7,500.00	0.00	0.00	0.00	0.00	7,500.00	0.00
01-10-00-53-4150	Tuition Reimbursement	35,745.00	4,570.00	0.00	0.00	4,570.00	31,175.00	12.79
01-10-00-53-4250	Travel & Meeting	9,425.00	994.85	3,243.39	800.00	3,438.24	5,986.76	36.48
01-10-00-53-4300	Dues & Subscriptions	27,382.00	11,545.87	17,663.72	0.00	29,209.59	-1,827.59	106.67
01-10-00-53-4350	Printing	8,150.00	0.00	0.00	0.00	0.00	8,150.00	0.00
01-10-00-53-4400	Medical & Screening	1,500.00	0.00	0.00	0.00	0.00	1,500.00	0.00
01-10-00-53-5300	AdvertisingLegal Notice	6,000.00	1,700.00	0.00	0.00	1,700.00	4,300.00	28.33
01-10-00-53-5600	Community and Emp Programs	65,930.00	15,498.72	4,035.73	0.00	19,534.45	46,395.55	29.63
	Contractual Services	1,186,530.00	364,635.97	99,405.06	1,348.59	462,692.44	723,837.56	39.00
01-10-00-54-0100	Office Supplies	25,235.00	4,232.77	723.93	25.94	4,930.76	20,304.24	19.54
01-10-00-54-0150	Office Equipment	2,000.00	0.00	0.00	0.00	0.00	2,000.00	0.00
01-10-00-54-0600	Operating Supplies	0.00	25.50	37.33	0.00	62.83	-62.83	0.00
01-10-00-54-1300	Postage	8,612.00	6,145.23	2,000.00	0.00	8,145.23	466.77	94.58
	Materials & Supplies	35,847.00	10,403.50	2,761.26	25.94	13,138.82	22,708.18	36.65

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
10	Administration	2,305,280.00	722,878.21	193,510.31	3,560.17	912,828.35	1,392,451.65	39.60
14	E911							
01-14-00-53-0410	IT Support	7,500.00	5,650.00	0.00	0.00	5,650.00	1,850.00	75.33
01-14-00-53-4275	WSCDC Contribution	470,580.00	189,003.46	0.00	0.00	189,003.46	281,576.54	40.16
	Contractual Services	478,080.00	194,653.46	0.00	0.00	194,653.46	283,426.54	40.72
14	E911	478,080.00	194,653.46	0.00	0.00	194,653.46	283,426.54	40.72
15	Boards and Commissions							
01-15-00-52-0320	FICA	157.00	88.10	6.61	0.00	94.71	62.29	60.32
01-15-00-52-0325	Medicare	37.00	20.59	1.55	0.00	22.14	14.86	59.84
01-15-00-52-0330	IMRF	190.00	107.13	8.03	0.00	115.16	74.84	60.61
01-15-00-52-0375	Fringe Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Benefits	384.00	215.82	16.19	0.00	232.01	151.99	60.42
01-15-00-53-0380	Consulting Services	10,000.00	300.00	0.00	0.00	300.00	9,700.00	3.00
01-15-00-53-0400	Secretarial Services	2,520.00	1,420.80	106.56	0.00	1,527.36	992.64	60.61
01-15-00-53-0420	Legal Services	10,000.00	916.50	1,504.00	0.00	2,420.50	7,579.50	24.21
01-15-00-53-4100	Training	500.00	500.00	0.00	0.00	500.00	0.00	100.00
01-15-00-53-4250	Travel & Meeting	6,700.00	1,134.92	1,125.00	0.00	2,259.92	4,440.08	33.73
01-15-00-53-4300	Dues & Subscriptions	7,530.00	1,300.00	0.00	0.00	1,300.00	6,230.00	17.26
01-15-00-53-4400	Medical & Screening	4,000.00	3,950.00	0.00	0.00	3,950.00	50.00	98.75
01-15-00-53-4450	Testing	8,000.00	12,642.16	0.00	0.00	12,642.16	-4,642.16	158.03
01-15-00-53-5300	AdvertisingLegal Notice	5,500.00	4,001.32	0.00	0.00	4,001.32	1,498.68	72.75
	Contractual Services	54,750.00	26,165.70	2,735.56	0.00	28,901.26	25,848.74	52.79
01-15-00-54-0100	Office Supplies	250.00	268.00	0.00	0.00	268.00	-18.00	107.20
01-15-00-54-1300	Postage	2,500.00	0.00	0.00	0.00	0.00	2,500.00	0.00
	Materials & Supplies	2,750.00	268.00	0.00	0.00	268.00	2,482.00	9.75
15	Boards and Commissions	57,884.00	26,649.52	2,751.75	0.00	29,401.27	28,482.73	50.79
20	Building and Development							
01-20-00-51-0200	Full-Time Salaries	319,700.00	103,542.94	25,885.70	0.00	129,428.64	190,271.36	40.48
01-20-00-51-1700	Overtime	500.00	0.00	0.00	0.00	0.00	500.00	0.00
01-20-00-51-1950	Insurance Refusal	1,200.00	400.00	100.00	0.00	500.00	700.00	41.67
	Reimbursemnt							
	Personal Services	321,400.00	103,942.94	25,985.70	0.00	129,928.64	191,471.36	40.43
01-20-00-52-0320	FICA	19,852.00	6,294.01	1,571.51	0.00	7,865.52	11,986.48	39.62
01-20-00-52-0325	Medicare	4,643.00	1,472.03	367.55	0.00	1,839.58	2,803.42	39.62

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
01-20-00-52-0330	IMRF	22,918.00	7,599.97	1,897.56	0.00	9,497.53	13,420.47	41.44
01-20-00-52-0375	Fringe Benefits	1,824.00	608.00	152.00	0.00	760.00	1,064.00	41.67
01-20-00-52-0400	Health Insurance	52,332.00	17,014.63	4,974.29	608.97	21,379.95	30,952.05	40.85
01-20-00-52-0425	Life Insurance	137.00	31.97	54.52	48.04	38.45	98.55	28.07
01-20-00-52-0430	VEBA Contributions	7,658.00	2,700.01	0.00	0.00	2,700.01	4,957.99	35.26
	Benefits	109,364.00	35,720.62	9,017.43	657.01	44,081.04	65,282.96	40.31
01-20-00-53-0370	Professional Services	15,183.00	4,618.03	976.01	0.00	5,594.04	9,588.96	36.84
01-20-00-53-0371	Recorder's Office Fees	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
01-20-00-53-1300	Inspection Services	76,500.00	11,868.00	6,890.00	0.00	18,758.00	57,742.00	24.52
01-20-00-53-1305	Plan Review Services	87,000.00	26,845.95	8,997.03	0.00	35,842.98	51,157.02	41.20
01-20-00-53-3200	Vehicle Maintenance	500.00	0.00	27.06	0.00	27.06	472.94	5.41
01-20-00-53-4100	Training	4,000.00	0.00	0.00	0.00	0.00	4,000.00	0.00
01-20-00-53-4300	Dues & Subscriptions	60.00	0.00	0.00	0.00	0.00	60.00	0.00
	Contractual Services	184,243.00	43,331.98	16,890.10	0.00	60,222.08	124,020.92	32.69
01-20-00-54-0100	Office Supplies	500.00	0.00	0.00	0.00	0.00	500.00	0.00
01-20-00-54-0150	Office Equipment	150.00	0.00	0.00	0.00	0.00	150.00	0.00
01-20-00-54-0200	Gas & Oil	100.00	0.00	0.00	0.00	0.00	100.00	0.00
01-20-00-54-0600	Operating Supplies	500.00	0.00	0.00	0.00	0.00	500.00	0.00
	Materials & Supplies	1,250.00	0.00	0.00	0.00	0.00	1,250.00	0.00
01-20-00-57-5013	Transfer to CERF	1,234.00	411.32	102.83	0.00	514.15	719.85	41.67
	Other Financing Uses	<u>1,234.00</u>	<u>411.32</u>	<u>102.83</u>	<u>0.00</u>	<u>514.15</u>	<u>719.85</u>	<u>41.67</u>
20	Building and Development	617,491.00	183,406.86	51,996.06	657.01	234,745.91	382,745.09	38.02
30	Legal Services							
01-30-00-53-0420	Labor and Employment Legal Svc	25,000.00	5,250.00	656.25	0.00	5,906.25	19,093.75	23.63
01-30-00-53-0425	Village Attorney	165,000.00	24,486.50	14,016.00	0.00	38,502.50	126,497.50	23.33
01-30-00-53-0426	Village Prosecutor	18,000.00	3,003.00	1,500.00	0.00	4,503.00	13,497.00	25.02
	Contractual Services	<u>208,000.00</u>	<u>32,739.50</u>	<u>16,172.25</u>	<u>0.00</u>	<u>48,911.75</u>	<u>159,088.25</u>	<u>23.52</u>
30	Legal Services	208,000.00	32,739.50	16,172.25	0.00	48,911.75	159,088.25	23.52
40	Police Department							
01-40-00-51-0100	Salaries Sworn	3,401,444.00	1,096,130.05	289,464.34	0.00	1,385,594.39	2,015,849.61	40.74
01-40-00-51-0200	Salaries Regular	134,415.00	45,392.80	11,348.20	0.00	56,741.00	77,674.00	42.21
01-40-00-51-1500	Specialist Pay	37,260.00	12,054.75	3,099.00	0.00	15,153.75	22,106.25	40.67
01-40-00-51-1600	Holiday Pay	151,008.00	8,811.63	2,559.87	0.00	11,371.50	139,636.50	7.53
01-40-00-51-1700	Overtime	387,600.00	133,772.61	33,461.19	0.00	167,233.80	220,366.20	43.15
01-40-00-51-1727	IDOT STEP Overtime	28,000.00	2,363.80	0.00	0.00	2,363.80	25,636.20	8.44
01-40-00-51-1800	Educational Incentives	36,500.00	0.00	0.00	0.00	0.00	36,500.00	0.00

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
01-40-00-51-1950	Insurance Refusal Reim	1,800.00	250.00	200.00	0.00	450.00	1,350.00	25.00
01-40-00-51-3000	Part-Time Salaries	60,808.00	8,627.12	2,938.50	0.00	11,565.62	49,242.38	19.02
	Personal Services	4,238,835.00	1,307,402.76	343,071.10	0.00	1,650,473.86	2,588,361.14	38.94
01-40-00-52-0320	FICA	12,104.00	3,364.73	873.18	0.00	4,237.91	7,866.09	35.01
01-40-00-52-0325	Medicare	61,031.00	18,249.84	4,785.16	0.00	23,035.00	37,996.00	37.74
01-40-00-52-0330	IMRF	13,059.00	4,003.48	1,043.72	0.00	5,047.20	8,011.80	38.65
01-40-00-52-0375	Fringe Benefits	2,640.00	720.00	180.00	0.00	900.00	1,740.00	34.09
01-40-00-52-0400	Health Insurance	464,357.00	140,666.08	47,720.57	6,550.70	181,835.95	282,521.05	39.16
01-40-00-52-0420	Health Insurance - Retirees	100,990.00	42,474.39	23,022.55	15,504.94	49,992.00	50,998.00	49.50
01-40-00-52-0425	Life Insurance	2,206.00	402.75	839.90	724.42	518.23	1,687.77	23.49
01-40-00-52-0430	VEBA Contributions	69,782.00	91,431.46	0.00	0.00	91,431.46	-21,649.46	131.02
01-40-00-53-0009	Contribution to Police Pension	2,072,351.00	45,878.98	1,210.77	0.00	47,089.75	2,025,261.25	2.27
	Benefits	2,798,520.00	347,191.71	79,675.85	22,780.06	404,087.50	2,394,432.50	14.44
01-40-00-53-0200	Communications	9,882.00	1,031.79	1,026.22	0.00	2,058.01	7,823.99	20.83
01-40-00-53-0385	Administrative Adjudication	34,800.00	7,743.48	2,900.00	0.00	10,643.48	24,156.52	30.58
01-40-00-53-0410	IT Support	69,190.00	36,202.56	2,662.67	0.00	38,865.23	30,324.77	56.17
01-40-00-53-0430	Animal Control	3,860.00	1,500.00	150.52	0.00	1,650.52	2,209.48	42.76
01-40-00-53-3010	Equipment Lease	32,487.00	0.00	0.00	0.00	0.00	32,487.00	0.00
01-40-00-53-3100	Maint of Equipment	42,405.00	1,741.85	0.00	0.00	1,741.85	40,663.15	4.11
01-40-00-53-3200	Maintenance of Vehicles	65,000.00	17,653.18	680.75	0.00	18,333.93	46,666.07	28.21
01-40-00-53-3600	Maintenance of Buildings	1,000.00	36.07	0.00	0.00	36.07	963.93	3.61
01-40-00-53-4100	Training	50,550.00	9,502.64	1,897.97	0.00	11,400.61	39,149.39	22.55
01-40-00-53-4200	Community Support Services	275,309.00	67,544.82	31,137.56	0.00	98,682.38	176,626.62	35.84
01-40-00-53-4250	Travel & Meeting	13,100.00	689.83	0.00	0.00	689.83	12,410.17	5.27
01-40-00-53-4300	Dues & Subscriptions	14,020.00	9,155.88	0.00	0.00	9,155.88	4,864.12	65.31
01-40-00-53-4350	Printing	7,725.00	3,278.05	0.00	0.00	3,278.05	4,446.95	42.43
01-40-00-53-4400	Medical & Screening	12,540.00	4,660.00	166.00	0.00	4,826.00	7,714.00	38.48
01-40-00-53-5400	Damage Claims	5,000.00	2,988.81	6,666.14	0.00	9,654.95	-4,654.95	193.10
	Contractual Services	636,868.00	163,728.96	47,287.83	0.00	211,016.79	425,851.21	33.13
01-40-00-54-0100	Office Supplies	9,500.00	1,563.59	127.97	0.00	1,691.56	7,808.44	17.81
01-40-00-54-0150	Equipment	29,450.00	0.00	0.00	0.00	0.00	29,450.00	0.00
01-40-00-54-0200	Gas & Oil	59,195.00	14,529.50	4,900.06	0.00	19,429.56	39,765.44	32.82
01-40-00-54-0300	Uniforms Sworn Personnel	57,750.00	46,222.82	5,232.65	2,487.31	48,968.16	8,781.84	84.79
01-40-00-54-0310	Uniforms Other Personnel	3,000.00	567.15	30.00	0.00	597.15	2,402.85	19.91
01-40-00-54-0400	Prisoner Care	4,000.00	596.75	88.00	0.00	684.75	3,315.25	17.12
01-40-00-54-0600	Operating Supplies	7,380.00	1,006.94	146.09	0.00	1,153.03	6,226.97	15.62
01-40-00-54-0601	Radios	5,350.00	360.00	0.00	0.00	360.00	4,990.00	6.73
01-40-00-54-0602	Firearms and Range Supplies	28,355.00	5,384.01	1,093.51	0.00	6,477.52	21,877.48	22.84
01-40-00-54-0603	Evidence Supplies	7,825.00	1,022.19	318.89	0.00	1,341.08	6,483.92	17.14
01-40-00-54-0605	DUI Expenditures	10,000.00	7,000.00	0.00	0.00	7,000.00	3,000.00	70.00

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
01-40-00-54-0610	Drug Forfeiture Expenditures	1,200.00	0.00	0.00	0.00	0.00	1,200.00	0.00
01-40-00-54-0615	Article 36 Exp	3,200.00	0.00	0.00	0.00	0.00	3,200.00	0.00
01-40-00-54-0620	Cannabis Tax Act Expenditures	13,275.00	10,039.00	0.00	0.00	10,039.00	3,236.00	75.62
	Materials & Supplies	239,480.00	88,291.95	11,937.17	2,487.31	97,741.81	141,738.19	40.81
01-40-00-57-5013	Transfer to CERF	183,803.00	61,267.76	15,316.94	0.00	76,584.70	107,218.30	41.67
	Other Financing Uses	183,803.00	61,267.76	15,316.94	0.00	76,584.70	107,218.30	41.67
40	Police Department	8,097,506.00	1,967,883.14	497,288.89	25,267.37	2,439,904.66	5,657,601.34	30.13
50	Fire Department							
01-50-00-51-0100	Salaries Sworn	2,543,757.00	840,467.59	201,954.66	0.00	1,042,422.25	1,501,334.75	40.98
01-50-00-51-0200	Salaries Regular	102,141.00	33,379.36	8,344.84	0.00	41,724.20	60,416.80	40.85
01-50-00-51-1500	Specialist Pay	157,018.00	52,739.84	12,820.51	0.00	65,560.35	91,457.65	41.75
01-50-00-51-1600	Holiday Pay	100,994.00	0.00	1,767.04	0.00	1,767.04	99,226.96	1.75
01-50-00-51-1700	Overtime	160,000.00	96,506.75	26,414.31	0.00	122,921.06	37,078.94	76.83
01-50-00-51-1800	Educational Incentives	18,450.00	0.00	15,950.00	0.00	15,950.00	2,500.00	86.45
01-50-00-51-3000	Part-Time Salaries	44,431.00	15,621.64	3,969.36	0.00	19,591.00	24,840.00	44.09
	Personal Services	3,126,791.00	1,038,715.18	271,220.72	0.00	1,309,935.90	1,816,855.10	41.89
01-50-00-52-0320	FICA	20,095.00	6,495.01	1,626.48	0.00	8,121.49	11,973.51	40.42
01-50-00-52-0325	Medicare	45,309.00	14,468.43	3,768.52	0.00	18,236.95	27,072.05	40.25
01-50-00-52-0330	IMRF	11,051.00	3,555.86	893.13	0.00	4,448.99	6,602.01	40.26
01-50-00-52-0375	Fringe Benefits	2,880.00	960.00	240.00	0.00	1,200.00	1,680.00	41.67
01-50-00-52-0400	Health Insurance	421,390.00	133,112.42	40,262.38	5,881.48	167,493.32	253,896.68	39.75
01-50-00-52-0420	Health Insurance - Retirees	25,550.00	12,582.50	9,820.52	6,191.92	16,211.10	9,338.90	63.45
01-50-00-52-0425	Life Insurance	1,529.00	301.00	513.81	438.56	376.25	1,152.75	24.61
01-50-00-52-0430	VEBA Contributions	65,451.00	36,318.66	0.00	0.00	36,318.66	29,132.34	55.49
01-50-00-53-0010	Contribution to Fire Pension	1,776,630.00	41,698.98	1,099.44	0.00	42,798.42	1,733,831.58	2.41
	Benefits	2,369,885.00	249,492.86	58,224.28	12,511.96	295,205.18	2,074,679.82	12.46
01-50-00-53-0200	Communications	3,645.00	411.31	442.69	0.00	854.00	2,791.00	23.43
01-50-00-53-0410	IT Support	41,197.00	41,329.87	4,083.90	0.00	45,413.77	-4,216.77	110.24
01-50-00-53-3010	Equipment Lease	19,940.00	19,939.29	0.00	0.00	19,939.29	0.71	100.00
01-50-00-53-3100	Maintenance of Equipment	21,060.00	4,348.79	1,019.00	0.00	5,367.79	15,692.21	25.49
01-50-00-53-3200	Maintenance of Vehicles	65,250.00	33,308.53	11,989.79	0.00	45,298.32	19,951.68	69.42
01-50-00-53-3300	Maint of Office Equipment	500.00	0.00	0.00	0.00	0.00	500.00	0.00
01-50-00-53-3600	Maintenance of Buildings	2,000.00	-428.80	0.00	0.00	-428.80	2,428.80	-21.44
01-50-00-53-4100	Training	22,700.00	4,430.84	3,034.00	0.00	7,464.84	15,235.16	32.88
01-50-00-53-4200	Community Support Services	15,750.00	3,149.91	17,293.74	0.00	20,443.65	-4,693.65	129.80

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
01-50-00-53-4250	Travel & Meeting	18,950.00	2,995.13	140.00	0.00	3,135.13	15,814.87	16.54
01-50-00-53-4300	Dues & Subscriptions	17,645.00	10,782.65	125.00	0.00	10,907.65	6,737.35	61.82
01-50-00-53-4400	Medical & Screening	15,000.00	811.00	811.00	0.00	1,622.00	13,378.00	10.81
01-50-00-53-5700	GEMT Expenses	270,000.00	0.00	27,390.07	0.00	27,390.07	242,609.93	10.14
	Contractual Services	513,637.00	121,078.52	66,329.19	0.00	187,407.71	326,229.29	36.49
01-50-00-54-0100	Office Supplies	2,000.00	899.59	0.00	0.00	899.59	1,100.41	44.98
01-50-00-54-0150	Equipment	13,000.00	7,885.73	0.00	0.00	7,885.73	5,114.27	60.66
01-50-00-54-0200	Gas & Oil	21,139.00	5,141.98	2,260.84	0.00	7,402.82	13,736.18	35.02
01-50-00-54-0300	Uniforms Sworn Personnel	34,450.00	10,181.54	13,424.00	0.00	23,605.54	10,844.46	68.52
01-50-00-54-0600	Operating Supplies	44,350.00	14,938.95	4,325.57	0.00	19,264.52	25,085.48	43.44
	Materials & Supplies	114,939.00	39,047.79	20,010.41	0.00	59,058.20	55,880.80	51.38
01-50-00-55-8700	Fire Vehicle	39,500.00	2,358.09	30,631.00	0.00	32,989.09	6,510.91	83.52
	Capital Outlay	39,500.00	2,358.09	30,631.00	0.00	32,989.09	6,510.91	83.52
01-50-00-57-5013	Transfer to CERF	139,687.00	46,562.48	11,640.62	0.00	58,203.10	81,483.90	41.67
	Other Financing Uses	139,687.00	46,562.48	11,640.62	0.00	58,203.10	81,483.90	41.67
50	Fire Department	6,304,439.00	1,497,254.92	458,056.22	12,511.96	1,942,799.18	4,361,639.82	30.82
60	Public Works							
01-60-01-51-0200	Salaries Regular	610,040.00	199,223.37	50,026.07	0.00	249,249.44	360,790.56	40.86
01-60-01-51-1500	Certification Pay	9,200.00	7,000.00	0.00	0.00	7,000.00	2,200.00	76.09
01-60-01-51-1700	Overtime	50,000.00	5,604.26	35.63	367.56	5,272.33	44,727.67	10.54
01-60-01-51-3000	Part-Time Salaries	12,000.00	4,800.00	240.00	0.00	5,040.00	6,960.00	42.00
	Personal Services	681,240.00	216,627.63	50,301.70	367.56	266,561.77	414,678.23	39.13
01-60-01-52-0320	FICA	42,017.00	13,284.32	3,062.37	0.00	16,346.69	25,670.31	38.90
01-60-01-52-0325	Medicare	9,817.00	3,106.66	716.18	0.00	3,822.84	5,994.16	38.94
01-60-01-52-0330	IMRF	48,890.00	15,699.80	3,678.61	0.00	19,378.41	29,511.59	39.64
01-60-01-52-0375	Fringe Benefits	4,584.00	1,588.00	442.00	0.00	2,030.00	2,554.00	44.28
01-60-01-52-0400	Health Insurance	141,686.00	61,528.28	4,410.38	630.09	65,308.57	76,377.43	46.09
01-60-01-52-0420	Health Insurance - Retirees	7,690.00	6,566.03	2,096.02	1,488.03	7,174.02	515.98	93.29
01-60-01-52-0425	Life Insurance	288.00	30.26	102.03	88.86	43.43	244.57	15.08
01-60-01-52-0430	VEBA Contributions	6,622.00	5,135.03	0.00	0.00	5,135.03	1,486.97	77.55
	Benefits	261,594.00	106,938.38	14,507.59	2,206.98	119,238.99	142,355.01	45.58
01-60-01-53-0200	Communications	8,083.00	1,556.87	626.76	0.00	2,183.63	5,899.37	27.02
01-60-01-53-0380	Consulting Services	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00
01-60-01-53-0410	IT Support	25,169.00	8,285.02	2,218.73	426.00	10,077.75	15,091.25	40.04
01-60-01-53-1310	Julie Notifications	750.00	0.00	0.00	0.00	0.00	750.00	0.00
01-60-01-53-3100	Maintenance of Equipment	4,000.00	1,755.31	0.00	0.00	1,755.31	2,244.69	43.88
01-60-01-53-3200	Maintenance of Vehicles	19,000.00	2,446.46	0.00	0.00	2,446.46	16,553.54	12.88

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
01-60-01-53-3400	Maintenance TrafficSt Lights	81,500.00	28,750.65	7,806.28	0.00	36,556.93	44,943.07	44.86
01-60-01-53-3550	Tree Maintenance	112,000.00	118.38	5,197.00	0.00	5,315.38	106,684.62	4.75
01-60-01-53-3600	Maintenance of Bldgs & Grounds	121,500.00	37,021.36	12,977.41	0.00	49,998.77	71,501.23	41.15
01-60-01-53-3610	Maintenance Sidewalks	90,000.00	90,000.00	0.00	0.00	90,000.00	0.00	100.00
01-60-01-53-3620	Maintenance Streets	13,000.00	25,801.54	0.00	0.00	25,801.54	-12,801.54	198.47
01-60-01-53-4100	Training	3,000.00	445.88	0.00	0.00	445.88	2,554.12	14.86
01-60-01-53-4250	Travel & Meeting	6,010.00	1,117.50	52.00	0.00	1,169.50	4,840.50	19.46
01-60-01-53-4300	Dues & Subscriptions	9,456.00	1,555.18	5,690.00	0.00	7,245.18	2,210.82	76.62
01-60-01-53-4400	Medical & Screening	2,000.00	312.00	76.00	0.00	388.00	1,612.00	19.40
01-60-01-53-5300	AdvertisingLegal Notice	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
01-60-01-53-5350	Dumping Fees	13,000.00	3,561.93	3,227.85	0.00	6,789.78	6,210.22	52.23
01-60-01-53-5400	Damage Claims	25,000.00	11,710.85	0.00	0.00	11,710.85	13,289.15	46.84
01-60-01-53-5450	St Light Electricity	44,600.00	12,877.73	4,766.31	0.00	17,644.04	26,955.96	39.56
01-60-05-53-5500	Collection & Disposal	1,288,617.00	322,663.32	107,666.42	0.00	430,329.74	858,287.26	33.39
01-60-05-53-5510	Leaf Disposal	60,661.00	0.00	0.00	0.00	0.00	60,661.00	0.00
	Contractual Services	1,933,346.00	549,979.98	150,304.76	426.00	699,858.74	1,233,487.26	36.20
01-60-01-54-0100	Office Supplies	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
01-60-01-54-0150	Equipment	1,800.00	0.00	0.00	0.00	0.00	1,800.00	0.00
01-60-01-54-0200	Gas & Oil	20,279.00	5,092.80	2,281.91	0.00	7,374.71	12,904.29	36.37
01-60-01-54-0310	Uniforms	7,300.00	1,990.49	559.90	0.00	2,550.39	4,749.61	34.94
01-60-01-54-0500	Vehicle Parts	8,000.00	306.65	0.00	0.00	306.65	7,693.35	3.83
01-60-01-54-0600	Operating Supplies & Equipment	61,500.00	20,938.59	731.26	0.00	21,669.85	39,830.15	35.24
01-60-01-54-0800	Trees	41,000.00	14,125.00	0.00	0.00	14,125.00	26,875.00	34.45
01-60-05-54-0600	Operating Supplies	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
	Materials & Supplies	141,879.00	42,453.53	3,573.07	0.00	46,026.60	95,852.40	32.44
01-60-01-55-1205	Streetscape Improvements	30,000.00	18,085.58	1,819.50	0.00	19,905.08	10,094.92	66.35
	Capital Outlay	30,000.00	18,085.58	1,819.50	0.00	19,905.08	10,094.92	66.35
01-60-01-57-5013	Transfer to CERF	91,209.00	30,402.84	7,600.71	0.00	38,003.55	53,205.45	41.67
	Other Financing Uses	91,209.00	30,402.84	7,600.71	0.00	38,003.55	53,205.45	41.67
60	Public Works	3,139,268.00	964,487.94	228,107.33	3,000.54	1,189,594.73	1,949,673.27	37.89
	Expense	21,207,948.00	5,589,953.55	1,447,882.81	44,997.05	6,992,839.31	14,215,108.69	32.97
01	General Fund	161,461.00	725,843.68	1,493,555.24	1,070,825.21	1,148,573.71	-987,112.71	711.36

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
02	Water & Sewer Fund							
00								
02-00-00-42-2360	Permit Fees	29,055.00	6,000.00	0.00	3,850.00	9,850.00	19,205.00	33.90
	Licenses & Permits	29,055.00	6,000.00	0.00	3,850.00	9,850.00	19,205.00	33.90
02-00-00-43-3100	Water Sales	3,615,981.00	1,231,138.81	0.00	338,471.22	1,569,610.03	2,046,370.97	43.41
02-00-00-43-3150	Sewer Sales	2,172,804.00	729,131.93	0.00	202,220.03	931,351.96	1,241,452.04	42.86
02-00-00-43-3160	Water Penalties	33,000.00	7,748.96	182.44	4,857.15	12,423.67	20,576.33	37.65
02-00-00-43-3515	NSF Fees	200.00	325.00	50.00	75.00	350.00	-150.00	175.00
	Charges for Services	5,821,985.00	1,968,344.70	232.44	545,623.40	2,513,735.66	3,308,249.34	43.18
02-00-00-45-5100	Interest	116,256.00	45,707.42	0.00	9,782.71	55,490.13	60,765.87	47.73
02-00-00-45-5200	Net Change in Fair Value	0.00	2,935.30	0.00	2,279.93	5,215.23	-5,215.23	0.00
	Interest	116,256.00	48,642.72	0.00	12,062.64	60,705.36	55,550.64	52.22
02-00-00-46-6410	Miscellaneous	5,000.00	45.00	0.00	0.00	45.00	4,955.00	0.90
02-00-00-46-6417	IRMA	2,000.00	0.00	0.00	0.00	0.00	2,000.00	0.00
	Reimbursements							
02-00-00-46-6580	Sale of Meters	10,000.00	5,713.00	270.00	1,890.00	7,333.00	2,667.00	73.33
	Miscellaneous	17,000.00	5,758.00	270.00	1,890.00	7,378.00	9,622.00	43.40
02-00-00-46-6532	Grants	750,000.00	0.00	0.00	0.00	0.00	750,000.00	0.00
	Grants & Contributions	750,000.00	0.00	0.00	0.00	0.00	750,000.00	0.00
00		<u>6,734,296.00</u>	<u>2,028,745.42</u>	<u>502.44</u>	<u>563,426.04</u>	<u>2,591,669.02</u>	<u>4,142,626.98</u>	<u>38.48</u>
	Revenue	6,734,296.00	2,028,745.42	502.44	563,426.04	2,591,669.02	4,142,626.98	38.48
60	Public Works							
02-60-06-51-0200	Salaries Regular	964,397.00	313,104.47	79,086.37	0.00	392,190.84	572,206.16	40.67
02-60-06-51-1500	Specialists Pay	3,000.00	2,000.00	0.00	0.00	2,000.00	1,000.00	66.67
02-60-06-51-1700	Overtime	12,000.00	4,469.61	1,228.27	0.00	5,697.88	6,302.12	47.48
02-60-06-51-1950	Insurance Refusal	300.00	100.00	25.00	0.00	125.00	175.00	41.67
	Reimb							
02-60-06-51-3000	Part-Time Salaries	12,000.00	4,800.00	240.00	0.00	5,040.00	6,960.00	42.00
	Personal Services	991,697.00	324,474.08	80,579.64	0.00	405,053.72	586,643.28	40.84
02-60-06-52-0100	ICMA Retirement	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
02-60-06-52-0320	FICA	61,011.00	19,792.06	4,914.78	0.00	24,706.84	36,304.16	40.50
02-60-06-52-0325	Medicare	14,436.00	4,628.92	1,149.44	0.00	5,778.36	8,657.64	40.03
02-60-06-52-0330	IMRF	72,681.00	23,611.64	5,784.43	0.00	29,396.07	43,284.93	40.45
02-60-06-52-0375	Fringe Benefits	5,808.00	1,976.00	524.00	0.00	2,500.00	3,308.00	43.04
02-60-06-52-0400	Health Insurance	185,618.00	75,360.01	8,541.76	1,090.27	82,811.50	102,806.50	44.61
02-60-06-52-0420	Health Insurance -	3,440.00	2,463.99	546.00	270.67	2,739.32	700.68	79.63

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
	Retirees							
02-60-06-52-0425	Life Insurance	445.00	113.50	350.59	327.78	136.31	308.69	30.63
02-60-06-52-0430	VEBA Contributions	16,976.00	9,404.60	0.00	0.00	9,404.60	7,571.40	55.40
	Benefits	361,415.00	137,350.72	21,811.00	1,688.72	157,473.00	203,942.00	43.57
02-60-06-53-0100	Electricity	58,000.00	10,952.93	5,082.44	0.00	16,035.37	41,964.63	27.65
02-60-06-53-0200	Communications	5,768.00	1,186.10	550.84	0.00	1,736.94	4,031.06	30.11
02-60-06-53-0300	Auditing	10,407.00	3,000.00	0.00	0.00	3,000.00	7,407.00	28.83
02-60-06-53-0380	Consulting Services	1,540.00	114.79	28.48	0.00	143.27	1,396.73	9.30
02-60-06-53-0410	IT Support	149,735.00	33,122.48	5,374.94	0.00	38,497.42	111,237.58	25.71
02-60-06-53-1300	Inspections	1,500.00	0.00	0.00	0.00	0.00	1,500.00	0.00
02-60-06-53-1310	JULIE Participation	1,750.00	0.00	0.00	0.00	0.00	1,750.00	0.00
02-60-06-53-2100	Bank Fees	27,937.00	13,835.61	5,191.51	1,758.69	17,268.43	10,668.57	61.81
02-60-06-53-2200	Liability Insurance	72,320.00	21,492.72	5,373.18	0.00	26,865.90	45,454.10	37.15
02-60-06-53-2250	IRMA Deductible	9,500.00	0.00	0.00	0.00	0.00	9,500.00	0.00
02-60-06-53-3050	Water System Maintenance	128,000.00	47,342.35	990.61	0.00	48,332.96	79,667.04	37.76
02-60-06-53-3055	Hydrant Maintenance	20,000.00	0.00	0.00	0.00	0.00	20,000.00	0.00
02-60-06-53-3200	Maintenance of Vehicles	10,000.00	45.00	0.00	0.00	45.00	9,955.00	0.45
02-60-06-53-3300	Maint of Office Equipment	1,102.00	801.34	480.03	0.00	1,281.37	-179.37	116.28
02-60-06-53-3600	Maintenance of Buildings	16,930.00	9,250.22	484.86	0.00	9,735.08	7,194.92	57.50
02-60-06-53-3620	Maintenance of Streets	55,000.00	0.00	0.00	0.00	0.00	55,000.00	0.00
02-60-06-53-3640	SewerCatch Basin Repair	40,000.00	14,630.56	15,975.00	0.00	30,605.56	9,394.44	76.51
02-60-06-53-4100	Training	1,150.00	0.00	0.00	0.00	0.00	1,150.00	0.00
02-60-06-53-4250	Travel & Meeting	4,320.00	20.00	365.58	0.00	385.58	3,934.42	8.93
02-60-06-53-4300	Dues & Subscriptions	1,320.00	413.00	0.00	0.00	413.00	907.00	31.29
02-60-06-53-4350	Printing	2,200.00	414.59	179.46	0.00	594.05	1,605.95	27.00
02-60-06-53-4400	Medical & Screening	700.00	0.00	0.00	0.00	0.00	700.00	0.00
02-60-06-53-4480	Water Testing	9,010.00	2,770.00	185.00	0.00	2,955.00	6,055.00	32.80
02-60-06-53-5350	Dumping Fees	20,000.00	3,949.29	1,294.14	0.00	5,243.43	14,756.57	26.22
	Contractual Services	648,189.00	163,340.98	41,556.07	1,758.69	203,138.36	445,050.64	31.34
02-60-06-54-0100	Office Supplies	0.00	410.00	0.00	0.00	410.00	-410.00	0.00
02-60-06-54-0200	Gas & Oil	15,095.00	4,666.97	1,039.36	0.00	5,706.33	9,388.67	37.80
02-60-06-54-0310	Uniforms	2,125.00	662.89	336.60	0.00	999.49	1,125.51	47.03
02-60-06-54-0500	Vehicle Parts	10,000.00	3,429.91	0.00	0.00	3,429.91	6,570.09	34.30
02-60-06-54-0600	Operating Supplies	41,000.00	13,298.83	3,225.99	0.00	16,524.82	24,475.18	40.30
02-60-06-54-1300	Postage	10,300.00	2,655.57	863.57	0.00	3,519.14	6,780.86	34.17
02-60-06-54-2200	Water from Chicago	2,066,254.00	529,816.04	204,163.92	0.00	733,979.96	1,332,274.04	35.52
	Materials & Supplies	2,144,774.00	554,940.21	209,629.44	0.00	764,569.65	1,380,204.35	35.65
02-60-06-53-3630	Overhead Sewer Program	45,500.00	0.00	0.00	0.00	0.00	45,500.00	0.00

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
02-60-06-53-3631	Lead Service Line Program	230,000.00	58,440.00	52,500.00	0.00	110,940.00	119,060.00	48.23
02-60-06-55-0500	Building Improvements	20,000.00	0.00	19,900.00	0.00	19,900.00	100.00	99.50
02-60-06-55-1150	Sewer System Improvements	310,000.00	13,213.38	137,157.61	0.00	150,370.99	159,629.01	48.51
02-60-06-55-1300	Water System Improvements	545,000.00	355,549.34	7,200.00	0.00	362,749.34	182,250.66	66.56
02-60-06-55-1400	Meter Replacement Program	37,000.00	13,639.96	0.00	0.00	13,639.96	23,360.04	36.86
02-60-06-55-9100	Street Improvements	70,000.00	70,000.00	0.00	0.00	70,000.00	0.00	100.00
	Capital Outlay	1,257,500.00	510,842.68	216,757.61	0.00	727,600.29	529,899.71	57.86
02-60-06-55-0010	Depreciation Expense	375,000.00	0.00	0.00	0.00	0.00	375,000.00	0.00
	Depreciation	375,000.00	0.00	0.00	0.00	0.00	375,000.00	0.00
02-60-06-56-0104	IEPA Loan Principal	724,158.00	360,089.49	0.00	0.00	360,089.49	364,068.51	49.73
02-60-06-56-0105	IEPA Loan Interest	192,988.00	98,483.41	0.00	0.00	98,483.41	94,504.59	51.03
02-60-06-56-0106	Series 2022 Principal	54,445.00	0.00	0.00	0.00	0.00	54,445.00	0.00
02-60-06-56-0107	Series 2022 Interest	47,846.00	23,923.15	0.00	0.00	23,923.15	23,922.85	50.00
	Debt Service	1,019,437.00	482,496.05	0.00	0.00	482,496.05	536,940.95	47.33
02-60-06-57-5013	Transfer to CERF	117,226.00	39,075.32	9,768.83	0.00	48,844.15	68,381.85	41.67
	Other Financing Uses	117,226.00	39,075.32	9,768.83	0.00	48,844.15	68,381.85	41.67
60	Public Works	6,915,238.00	2,212,520.04	580,102.59	3,447.41	2,789,175.22	4,126,062.78	40.33
	Expense	6,915,238.00	2,212,520.04	580,102.59	3,447.41	2,789,175.22	4,126,062.78	40.33
02	Water & Sewer Fund	180,942.00	183,774.62	580,605.03	566,873.45	197,506.20	-16,564.20	109.15

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
03	Motor Fuel Tax Fund							
00								
03-00-00-45-5100	Interest	26,611.00	6,491.30	0.00	18,378.52	24,869.82	1,741.18	93.46
	Interest	26,611.00	6,491.30	0.00	18,378.52	24,869.82	1,741.18	93.46
03-00-00-47-7100	State Allotment	252,736.00	82,762.69	0.00	24,099.04	106,861.73	145,874.27	42.28
03-00-00-47-7200	State Renewal Allotment	271,483.00	90,726.09	0.00	25,152.44	115,878.53	155,604.47	42.68
	Intergovernmental	524,219.00	173,488.78	0.00	49,251.48	222,740.26	301,478.74	42.49
00		550,830.00	179,980.08	0.00	67,630.00	247,610.08	303,219.92	44.95
	Revenue	550,830.00	179,980.08	0.00	67,630.00	247,610.08	303,219.92	44.95
00								
03-00-00-53-2100	Bank Fees	60.00	0.00	0.00	0.00	0.00	60.00	0.00
03-00-00-53-3620	Street Maintenance	140,000.00	133,100.03	0.00	0.00	133,100.03	6,899.97	95.07
	Contractual Services	140,060.00	133,100.03	0.00	0.00	133,100.03	6,959.97	95.03
03-00-00-54-2100	Snow & Ice Control	63,570.00	0.00	0.00	0.00	0.00	63,570.00	0.00
	Materials & Supplies	63,570.00	0.00	0.00	0.00	0.00	63,570.00	0.00
03-00-00-55-9100	Street Improvement	410,000.00	39,846.62	78,185.25	31,580.80	86,451.07	323,548.93	21.09
	Capital Outlay	410,000.00	39,846.62	78,185.25	31,580.80	86,451.07	323,548.93	21.09
00		613,630.00	172,946.65	78,185.25	31,580.80	219,551.10	394,078.90	35.78
	Expense	613,630.00	172,946.65	78,185.25	31,580.80	219,551.10	394,078.90	35.78
03	Motor Fuel Tax Fund	62,800.00	-7,033.43	78,185.25	99,210.80	-28,058.98	90,858.98	-44.68

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
05	Debt Service Fund							
00								
05-00-00-41-1000	Prior Yrs Taxes	133,680.00	7,269.26	0.00	185.21	7,454.47	126,225.53	5.58
05-00-00-41-1021	Property Taxes	161,409.00	0.00	0.00	0.00	0.00	161,409.00	0.00
	Current							
	Property Taxes	295,089.00	7,269.26	0.00	185.21	7,454.47	287,634.53	2.53
05-00-00-45-5100	Interest	9,202.00	3,647.40	0.00	799.06	4,446.46	4,755.54	48.32
	Interest	9,202.00	3,647.40	0.00	799.06	4,446.46	4,755.54	48.32
05-00-00-47-7018	Transfer from CIF	292,260.00	0.00	0.00	0.00	0.00	292,260.00	0.00
	Other Financing	292,260.00	0.00	0.00	0.00	0.00	292,260.00	0.00
	Sources							
00		596,551.00	10,916.66	0.00	984.27	11,900.93	584,650.07	1.99
	Revenue	596,551.00	10,916.66	0.00	984.27	11,900.93	584,650.07	1.99
00								
05-00-00-53-2100	Bank Fees	450.00	0.00	0.00	0.00	0.00	450.00	0.00
	Contractual	450.00	0.00	0.00	0.00	0.00	450.00	0.00
	Services							
05-00-00-56-0037	DSEB Bond Principal	300,000.00	0.00	0.00	0.00	0.00	300,000.00	0.00
05-00-00-56-0106	2022 Series Bond	155,556.00	0.00	0.00	0.00	0.00	155,556.00	0.00
	Principal							
05-00-00-56-0107	2022 Series Bond	136,704.00	68,351.85	0.00	0.00	68,351.85	68,352.15	50.00
	Interest							
	Debt Service	592,260.00	68,351.85	0.00	0.00	68,351.85	523,908.15	11.54
05-00-00-56-0038	DSEB Bond Interest	10,350.00	0.00	0.00	0.00	0.00	10,350.00	0.00
	Interest on Debt	10,350.00	0.00	0.00	0.00	0.00	10,350.00	0.00
00		603,060.00	68,351.85	0.00	0.00	68,351.85	534,708.15	11.33
	Expense	603,060.00	68,351.85	0.00	0.00	68,351.85	534,708.15	11.33
05	Debt Service Fund	6,509.00	57,435.19	0.00	984.27	56,450.92	-49,941.92	867.27

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
09	Police Pension Fund							
00								
09-00-00-45-5100	Interest	350,000.00	67,827.31	0.00	0.00	67,827.31	282,172.69	19.38
09-00-00-45-5200	Net Change in Fair Value	2,147,518.00	3,065,925.49	0.00	0.00	3,065,925.49	-918,407.49	142.77
	Interest	2,497,518.00	3,133,752.80	0.00	0.00	3,133,752.80	-636,234.80	125.47
09-00-00-41-1100	Employer Contribution	2,072,351.00	45,878.98	0.00	1,210.77	47,089.75	2,025,261.25	2.27
09-00-00-46-7350	Employee Contribution	359,358.00	105,637.40	0.00	28,978.66	134,616.06	224,741.94	37.46
	Grants & Contributions	2,431,709.00	151,516.38	0.00	30,189.43	181,705.81	2,250,003.19	7.47
00		4,929,227.00	3,285,269.18	0.00	30,189.43	3,315,458.61	1,613,768.39	67.26
	Revenue	4,929,227.00	3,285,269.18	0.00	30,189.43	3,315,458.61	1,613,768.39	67.26
00								
09-00-00-52-6100	Pensions	2,880,527.00	970,200.20	0.00	0.00	970,200.20	1,910,326.80	33.68
09-00-00-52-6150	Pension Refund	50,000.00	227,665.09	0.00	0.00	227,665.09	-177,665.09	455.33
	Benefits	2,930,527.00	1,197,865.29	0.00	0.00	1,197,865.29	1,732,661.71	40.88
09-00-00-53-0300	Audit Services	2,410.00	0.00	0.00	0.00	0.00	2,410.00	0.00
09-00-00-53-0350	Actuarial Services	4,668.00	4,905.00	0.00	0.00	4,905.00	-237.00	105.08
09-00-00-53-0360	Payroll Services	33,405.00	10,675.00	0.00	0.00	10,675.00	22,730.00	31.96
09-00-00-53-0380	Consulting Services	15,000.00	11,806.74	0.00	0.00	11,806.74	3,193.26	78.71
09-00-00-53-0420	Legal Services	4,000.00	1,927.50	0.00	0.00	1,927.50	2,072.50	48.19
09-00-00-53-2100	Bank Fees	200.00	88.58	0.00	0.00	88.58	111.42	44.29
09-00-00-53-4100	Training	500.00	0.00	0.00	0.00	0.00	500.00	0.00
09-00-00-53-4250	Travel & Meeting	500.00	0.00	0.00	0.00	0.00	500.00	0.00
09-00-00-53-4300	Dues & Subscriptions	825.00	0.00	0.00	0.00	0.00	825.00	0.00
09-00-00-53-4400	Medical & Screening	1,800.00	0.00	0.00	0.00	0.00	1,800.00	0.00
09-00-00-54-3100	Misc Expenditures	14,160.00	0.00	0.00	0.00	0.00	14,160.00	0.00
	Contractual Services	77,468.00	29,402.82	0.00	0.00	29,402.82	48,065.18	37.95
00		3,007,995.00	1,227,268.11	0.00	0.00	1,227,268.11	1,780,726.89	40.80
	Expense	3,007,995.00	1,227,268.11	0.00	0.00	1,227,268.11	1,780,726.89	40.80
09	Police Pension Fund	-1,921,232.00	-2,058,001.07	0.00	30,189.43	-2,088,190.50	166,958.50	108.69

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
10	Fire Pension Fund							
00								
10-00-00-45-5100	InterestDividends	375,000.00	129,921.51	0.00	0.00	129,921.51	245,078.49	34.65
10-00-00-45-5200	Net Change in Fair Value	1,437,733.00	1,930,472.42	0.00	0.00	1,930,472.42	-492,739.42	134.27
	Interest	1,812,733.00	2,060,393.93	0.00	0.00	2,060,393.93	-247,660.93	113.66
10-00-00-41-1100	Employer Contribution	1,776,630.00	41,698.98	0.00	1,099.44	42,798.42	1,733,831.58	2.41
10-00-00-46-7350	Employee Contribution	248,863.00	79,199.23	0.00	20,535.47	99,734.70	149,128.30	40.08
	Grants & Contributions	2,025,493.00	120,898.21	0.00	21,634.91	142,533.12	1,882,959.88	7.04
00		3,838,226.00	2,181,292.14	0.00	21,634.91	2,202,927.05	1,635,298.95	57.39
	Revenue	3,838,226.00	2,181,292.14	0.00	21,634.91	2,202,927.05	1,635,298.95	57.39
00								
10-00-00-52-6100	Pensions Benefits	2,345,378.00	776,908.16	0.00	0.00	776,908.16	1,568,469.84	33.13
		2,345,378.00	776,908.16	0.00	0.00	776,908.16	1,568,469.84	33.13
10-00-00-53-0300	Audit Services	2,410.00	0.00	0.00	0.00	0.00	2,410.00	0.00
10-00-00-53-0350	Actuarial Services	4,545.00	4,545.00	0.00	0.00	4,545.00	0.00	100.00
10-00-00-53-0360	Payroll Services	16,505.00	5,405.00	0.00	0.00	5,405.00	11,100.00	32.75
10-00-00-53-0380	Consulting Services	15,000.00	11,644.54	0.00	0.00	11,644.54	3,355.46	77.63
10-00-00-53-0420	Legal Services	3,500.00	7,273.90	0.00	0.00	7,273.90	-3,773.90	207.83
10-00-00-53-2100	Bank Fees	200.00	156.08	0.00	0.00	156.08	43.92	78.04
10-00-00-53-4100	Training	500.00	0.00	0.00	0.00	0.00	500.00	0.00
10-00-00-53-4250	Travel & Meeting	500.00	0.00	0.00	0.00	0.00	500.00	0.00
10-00-00-53-4300	Dues & Subscriptions	825.00	0.00	0.00	0.00	0.00	825.00	0.00
10-00-00-53-4400	Medical & Screening	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
10-00-00-54-1300	Postage	50.00	0.00	0.00	0.00	0.00	50.00	0.00
10-00-00-54-3100	Misc Expenditures	16,722.00	3,810.00	0.00	0.00	3,810.00	12,912.00	22.78
	Contractual Services	61,757.00	32,834.52	0.00	0.00	32,834.52	28,922.48	53.17
00		2,407,135.00	809,742.68	0.00	0.00	809,742.68	1,597,392.32	33.64
	Expense	2,407,135.00	809,742.68	0.00	0.00	809,742.68	1,597,392.32	33.64
10	Fire Pension Fund	-1,431,091.00	-1,371,549.46	0.00	21,634.91	-1,393,184.37	-37,906.63	97.35

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
13	Capital Equip Replacement Fund							
00								
13-00-00-45-5100	Interest	200,919.00	79,415.61	0.00	9,788.37	89,203.98	111,715.02	44.40
13-00-00-45-5200	Net Change in Fair Value	0.00	12,578.06	0.00	6,862.08	19,440.14	-19,440.14	0.00
	Interest	200,919.00	91,993.67	0.00	16,650.45	108,644.12	92,274.88	54.07
13-00-00-47-7001	From General Fund	415,933.00	138,644.40	0.00	34,661.10	173,305.50	242,627.50	41.67
13-00-00-47-7002	Transfer from Water and Sewer	117,226.00	39,075.32	0.00	9,768.83	48,844.15	68,381.85	41.67
13-00-00-48-8000	Sale of Property	25,000.00	0.00	0.00	0.00	0.00	25,000.00	0.00
	Other Financing Sources	558,159.00	177,719.72	0.00	44,429.93	222,149.65	336,009.35	39.80
00		759,078.00	269,713.39	0.00	61,080.38	330,793.77	428,284.23	43.58
	Revenue	759,078.00	269,713.39	0.00	61,080.38	330,793.77	428,284.23	43.58
00								
13-00-00-53-2100	Bank Fees	100.00	0.00	0.00	0.00	0.00	100.00	0.00
	Contractual Services	100.00	0.00	0.00	0.00	0.00	100.00	0.00
13-00-00-55-0500	Building Improvements	407,204.00	0.00	0.00	0.00	0.00	407,204.00	0.00
13-00-00-55-8700	Police Vehicles	154,868.00	65,378.74	0.00	0.00	65,378.74	89,489.26	42.22
13-00-00-55-8720	Police Equipment	64,026.00	47,360.90	14,800.00	0.00	62,160.90	1,865.10	97.09
13-00-00-55-8850	Fire Dept Equipment	99,540.00	68,371.00	0.00	0.00	68,371.00	31,169.00	68.69
13-00-00-55-8910	PW Vehicles	240,000.00	0.00	0.00	0.00	0.00	240,000.00	0.00
13-00-00-55-8925	PW Equipment	228,000.00	133,573.00	0.00	0.00	133,573.00	94,427.00	58.58
	Capital Outlay	1,193,638.00	314,683.64	14,800.00	0.00	329,483.64	864,154.36	27.60
00		1,193,738.00	314,683.64	14,800.00	0.00	329,483.64	864,254.36	27.60
	Expense	1,193,738.00	314,683.64	14,800.00	0.00	329,483.64	864,254.36	27.60
13	Capital Equip Replacement Fund	434,660.00	44,970.25	14,800.00	61,080.38	-1,310.13	435,970.13	-0.30

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
14	Capital Improvement Fund							
00								
14-00-00-43-3200	Metra Daily Parking Fees	9,000.00	0.00	0.00	0.00	0.00	9,000.00	0.00
14-00-00-43-3220	Parking Lot Permit Fees	35,751.00	0.00	0.00	0.00	0.00	35,751.00	0.00
14-00-00-43-3550	Ambulance Fees	800,000.00	255,026.32	0.00	43,922.40	298,948.72	501,051.28	37.37
	Charges for Services	844,751.00	255,026.32	0.00	43,922.40	298,948.72	545,802.28	35.39
14-00-00-44-4240	Automated Traffic Enf Fines	270,000.00	167,355.93	300.84	28,382.40	195,437.49	74,562.51	72.38
	Fines & Forfeits	270,000.00	167,355.93	300.84	28,382.40	195,437.49	74,562.51	72.38
14-00-00-45-5100	Interest	33,289.00	9,213.54	0.00	2,136.84	11,350.38	21,938.62	34.10
14-00-00-45-5200	Net Change in Fair Value	0.00	2,080.23	0.00	908.90	2,989.13	-2,989.13	0.00
	Interest	33,289.00	11,293.77	0.00	3,045.74	14,339.51	18,949.49	43.08
14-00-00-46-6410	Miscellaneous	6,000.00	0.00	0.00	0.00	0.00	6,000.00	0.00
	Miscellaneous	6,000.00	0.00	0.00	0.00	0.00	6,000.00	0.00
14-00-00-46-6527	IDOC Grant	125,000.00	38,578.72	0.00	0.00	38,578.72	86,421.28	30.86
14-00-00-46-6532	Grants	788,491.00	0.00	0.00	0.00	0.00	788,491.00	0.00
	Grants & Contributions	913,491.00	38,578.72	0.00	0.00	38,578.72	874,912.28	4.22
00		<u>2,067,531.00</u>	<u>472,254.74</u>	<u>300.84</u>	<u>75,350.54</u>	<u>547,304.44</u>	<u>1,520,226.56</u>	<u>26.47</u>
	Revenue	2,067,531.00	472,254.74	300.84	75,350.54	547,304.44	1,520,226.56	26.47
00								
14-00-00-53-0370	Professional Services	114,000.00	25,167.50	6,901.50	0.00	32,069.00	81,931.00	28.13
14-00-00-53-0380	Consulting Services	0.00	6,630.00	4,155.00	0.00	10,785.00	-10,785.00	0.00
14-00-00-53-4290	License Fees	12,000.00	12,000.00	0.00	0.00	12,000.00	0.00	100.00
14-00-00-53-5700	GEMT Expenses	180,000.00	0.00	27,390.07	0.00	27,390.07	152,609.93	15.22
	Contractual Services	306,000.00	43,797.50	38,446.57	0.00	82,244.07	223,755.93	26.88
14-00-00-55-0500	Building Improvements	326,755.00	20,217.79	0.00	0.00	20,217.79	306,537.21	6.19
14-00-00-55-1205	Streetscape Improvements	980,452.00	153,658.53	66,900.00	66,900.00	153,658.53	826,793.47	15.67
14-00-00-55-8620	Information Technology Equipme	138,395.00	10,877.76	4,315.39	0.00	15,193.15	123,201.85	10.98
	Capital Outlay	1,445,602.00	184,754.08	71,215.39	66,900.00	189,069.47	1,256,532.53	13.08

<u>Account Number</u>	<u>Description</u>	<u>Budget</u>	<u>Beg Bal</u>	<u>Debits</u>	<u>Credits</u>	<u>End Bal</u>	<u>Remaining</u>	<u>% Exp/Col</u>
14-00-00-57-5005	Transfer To Debt Service	292,260.00	0.00	0.00	0.00	0.00	292,260.00	0.00
	Other Financing Uses	<u>292,260.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>292,260.00</u>	<u>0.00</u>
00		<u>2,043,862.00</u>	<u>228,551.58</u>	<u>109,661.96</u>	<u>66,900.00</u>	<u>271,313.54</u>	<u>1,772,548.46</u>	<u>13.27</u>
	Expense	<u>2,043,862.00</u>	<u>228,551.58</u>	<u>109,661.96</u>	<u>66,900.00</u>	<u>271,313.54</u>	<u>1,772,548.46</u>	<u>13.27</u>
14	Capital Improvement Fund	-23,669.00	-243,703.16	109,962.80	142,250.54	-275,990.90	252,321.90	1,166.04

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
31	TIF-Madison Street							
00								
31-00-00-41-1000	Property Taxes-Prior Years	422,734.00	31,673.76	0.00	0.00	31,673.76	391,060.24	7.49
31-00-00-41-1021	Property Taxes-Current Year	431,188.00	0.00	0.00	0.00	0.00	431,188.00	0.00
	Property Taxes	853,922.00	31,673.76	0.00	0.00	31,673.76	822,248.24	3.71
31-00-00-45-5100	Interest	85,557.00	34,683.87	0.00	7,799.81	42,483.68	43,073.32	49.66
	Interest	85,557.00	34,683.87	0.00	7,799.81	42,483.68	43,073.32	49.66
00		939,479.00	66,357.63	0.00	7,799.81	74,157.44	865,321.56	7.89
	Revenue	939,479.00	66,357.63	0.00	7,799.81	74,157.44	865,321.56	7.89
00								
31-00-00-53-0100	Electricity & Natural Gas	1,700.00	458.15	160.01	0.00	618.16	1,081.84	36.36
31-00-00-53-0300	Audit Services	545.00	0.00	0.00	0.00	0.00	545.00	0.00
31-00-00-53-0380	Consulting Services	51,015.00	4,651.25	0.00	0.00	4,651.25	46,363.75	9.12
31-00-00-53-0425	Village Attorney	10,000.00	0.00	0.00	0.00	0.00	10,000.00	0.00
31-00-00-53-3600	Maintenance of Buildings	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00
31-00-00-53-5300	AdvertisingLegal Notice	500.00	0.00	0.00	0.00	0.00	500.00	0.00
	Contractual Services	68,760.00	5,109.40	160.01	0.00	5,269.41	63,490.59	7.66
31-00-00-55-4300	Other Improvements	253,000.00	0.00	0.00	0.00	0.00	253,000.00	0.00
	Capital Outlay	253,000.00	0.00	0.00	0.00	0.00	253,000.00	0.00
31-00-00-56-0081	Interest on Interfund Loan	56,190.00	0.00	0.00	0.00	0.00	56,190.00	0.00
	Debt Service	56,190.00	0.00	0.00	0.00	0.00	56,190.00	0.00
00		377,950.00	5,109.40	160.01	0.00	5,269.41	372,680.59	1.39
	Expense	377,950.00	5,109.40	160.01	0.00	5,269.41	372,680.59	1.39
31	TIF-Madison Street	-561,529.00	-61,248.23	160.01	7,799.81	-68,888.03	-492,640.97	12.27

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
32	Tif - North Avenue							
00								
32-00-00-41-1000	Property Taxes-Prior Years	368,914.00	3,352.08	0.00	0.00	3,352.08	365,561.92	0.91
32-00-00-41-1021	Property Taxes-Current Year	376,293.00	0.00	0.00	0.00	0.00	376,293.00	0.00
	Property Taxes	745,207.00	3,352.08	0.00	0.00	3,352.08	741,854.92	0.45
32-00-00-45-5100	Interest	46,100.00	18,738.79	0.00	4,248.17	22,986.96	23,113.04	49.86
	Interest	46,100.00	18,738.79	0.00	4,248.17	22,986.96	23,113.04	49.86
00		791,307.00	22,090.87	0.00	4,248.17	26,339.04	764,967.96	3.33
	Revenue	791,307.00	22,090.87	0.00	4,248.17	26,339.04	764,967.96	3.33
00								
32-00-00-53-0300	Audit Services	545.00	0.00	0.00	0.00	0.00	545.00	0.00
32-00-00-53-0380	Consulting Services	21,015.00	0.00	0.00	0.00	0.00	21,015.00	0.00
32-00-00-53-0425	Village Attorney	2,500.00	0.00	0.00	0.00	0.00	2,500.00	0.00
32-00-00-53-5300	AdvertisingLegal	325.00	0.00	0.00	0.00	0.00	325.00	0.00
	Contractual Services	24,385.00	0.00	0.00	0.00	0.00	24,385.00	0.00
32-00-00-55-4300	Other Improvements	452,500.00	0.00	5,000.00	0.00	5,000.00	447,500.00	1.10
	Capital Outlay	452,500.00	0.00	5,000.00	0.00	5,000.00	447,500.00	1.10
00		476,885.00	0.00	5,000.00	0.00	5,000.00	471,885.00	1.05
	Expense	476,885.00	0.00	5,000.00	0.00	5,000.00	471,885.00	1.05
32	Tif - North Avenue	-314,422.00	-22,090.87	5,000.00	4,248.17	-21,339.04	-293,082.96	6.79

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
35	Infrastructure Imp							
00	Bond Fund							
35-00-00-45-5100	Interest	10,000.00	6,847.99	0.00	1,224.80	8,072.79	1,927.21	80.73
	Interest	<u>10,000.00</u>	<u>6,847.99</u>	<u>0.00</u>	<u>1,224.80</u>	<u>8,072.79</u>	<u>1,927.21</u>	<u>80.73</u>
00		<u>10,000.00</u>	<u>6,847.99</u>	<u>0.00</u>	<u>1,224.80</u>	<u>8,072.79</u>	<u>1,927.21</u>	<u>80.73</u>
	Revenue	10,000.00	6,847.99	0.00	1,224.80	8,072.79	1,927.21	80.73
00								
35-00-00-53-3610	Maintenance Sidewalks	135,000.00	134,740.50	0.00	0.00	134,740.50	259.50	99.81
	Contractual Services	135,000.00	134,740.50	0.00	0.00	134,740.50	259.50	99.81
35-00-00-55-9100	Street Improvements	165,000.00	150,796.12	0.00	0.00	150,796.12	14,203.88	91.39
	Capital Outlay	<u>165,000.00</u>	<u>150,796.12</u>	<u>0.00</u>	<u>0.00</u>	<u>150,796.12</u>	<u>14,203.88</u>	<u>91.39</u>
00		<u>300,000.00</u>	<u>285,536.62</u>	<u>0.00</u>	<u>0.00</u>	<u>285,536.62</u>	<u>14,463.38</u>	<u>95.18</u>
	Expense	<u>300,000.00</u>	<u>285,536.62</u>	<u>0.00</u>	<u>0.00</u>	<u>285,536.62</u>	<u>14,463.38</u>	<u>95.18</u>
35	Infrastructure Imp	290,000.00	278,688.63	0.00	1,224.80	277,463.83	12,536.17	95.68
	Bond Fund							

Village of River Forest Investments				Fiscal Year 2026 Through 09/30/2025				
Fun	ID	Bank	Interest Rate	Purchase Date	Maturity Date	Cost	Par Value	Market Value
01	2024-21	First Guaranty Bank	04.143%	10/21/2024	10/21/2025	\$240,000.00	\$240,000.00	\$240,000.00
01	2021-14	FHLB	01.040%	10/28/2021	10/28/2025	\$250,000.00	\$250,000.00	\$249,425.00
01	2024-15	First Internet Bank of Indiana	04.107%	9/27/2024	12/19/2025	\$237,900.00	\$237,900.00	\$237,900.00
01	2024-31	Live Oak Banking	04.100%	12/31/2024	4/6/2026	\$249,000.00	\$249,000.00	\$249,313.74
01	2021-11	US Treasury	00.770%	4/29/2021	4/30/2026	\$500,000.00	\$499,511.72	\$491,250.00
01	2025-11	NorthEast Community Bank	03.968%	8/29/2025	8/27/2026	\$240,400.00	\$240,400.00	\$240,400.00
01	2025-01	First Pryority Bank	04.248%	1/9/2025	10/5/2026	\$232,500.00	\$232,500.00	\$232,500.00
01	2024-30	John Marshall Bank	04.100%	12/27/2024	1/27/2027	\$249,000.00	\$249,000.00	\$250,165.32
01	2024-02	JP Morgan Chase	04.400%	1/31/2024	1/29/2027	\$244,000.00	\$244,000.00	\$244,256.20
01	2025-04	Wells Fargo	04.250%	3/5/2025	3/5/2027	\$249,000.00	\$249,000.00	\$250,820.19
01	2024-20	One Community Bank	03.800%	10/17/2024	5/17/2027	\$249,000.00	\$249,000.00	\$249,398.40
01	2025-02	1St Financial Bank	04.100%	1/28/2025	7/28/2027	\$249,000.00	\$249,000.00	\$250,877.46
01	2025-13	KS StateBank	03.756%	9/26/2025	9/27/2027	\$232,400.00	\$232,400.00	\$232,400.00
01	2024-16	FFCB	03.670%	10/7/2024	10/7/2027	\$350,000.00	\$350,000.00	\$348,068.00
01	2024-09	FHLB	05.000%	4/8/2024	10/8/2027	\$250,000.00	\$250,000.00	\$249,990.00
01	2024-25	Morgan Stanley Private Bank	03.900%	10/30/2024	11/1/2027	\$245,000.00	\$245,000.00	\$246,210.30
01	2025-08	FHLB	04.200%	4/23/2025	4/23/2029	\$250,000.00	\$250,000.00	\$250,547.50
								\$4,513,522.11
02	2024-22	Gbank	04.174%	10/21/2024	10/21/2025	\$239,900.00	\$239,900.00	\$239,900.00

Village of River Forest Investments				Fiscal Year 2026 Through 09/30/2025				
Fun	ID	Bank	Interest Rate	Purchase Date	Maturity Date	Cost	Par Value	Market Value
02	2024-23	Evergreen Bank Group	03.900%	10/25/2024	1/23/2026	\$249,000.00	\$249,000.00	\$248,922.81
02	2025-12	Toyota Financial	03.950%	8/21/2025	8/24/2027	\$245,000.00	\$245,000.00	\$246,300.95
02	2024-17	Texas Exchange	03.700%	10/11/2024	10/11/2028	\$249,000.00	\$249,000.00	\$249,333.66
								\$984,457.42
03	2025-14	Farmers and Merchants Union	03.893%	9/5/2025	9/3/2027	\$231,900.00	\$231,900.00	\$231,900.00
								\$231,900.00
13	2021-15	FHLB	01.040%	10/28/2021	10/28/2025	\$250,000.00	\$250,000.00	\$249,425.00
13	2023-16	Cornerstone Bank	05.112%	12/15/2023	12/16/2025	\$226,200.00	\$226,200.00	\$226,200.00
13	2024-01	Schertz Bank & Trust	04.644%	1/22/2024	1/21/2026	\$226,500.00	\$226,500.00	\$226,500.00
13	2021-07	FHLB	00.750%	2/18/2021	3/16/2026	\$100,000.00	\$100,000.00	\$98,566.00
13	2024-29	Optum Bank	04.200%	12/11/2024	6/11/2026	\$244,000.00	\$244,000.00	\$244,505.08
13	2024-24	ESSA Bank	03.850%	10/29/2024	7/29/2026	\$245,000.00	\$245,000.00	\$245,036.75
13	2024-18	First Keystone	03.700%	10/8/2024	10/8/2026	\$249,000.00	\$249,000.00	\$248,808.27
13	2024-26	BMW Bank	04.050%	11/15/2024	11/16/2026	\$245,000.00	\$245,000.00	\$245,757.05
13	2024-28	Bank Hapoalim BM	04.250%	11/25/2024	11/25/2026	\$230,300.00	\$230,300.00	\$230,300.00
13	2024-27	Morgan Stanley	04.150%	11/27/2024	11/27/2026	\$244,000.00	\$244,000.00	\$244,951.60
13	2025-05	Southpoint Bank	04.000%	4/29/2025	4/29/2027	\$249,000.00	\$249,000.00	\$250,125.48
13	2025-10	State Bank of India	04.106%	6/16/2025	6/16/2027	\$244,668.08	\$244,000.00	\$246,160.38
13	2024-08	FHLB	05.000%	4/8/2024	10/8/2027	\$250,000.00	\$250,000.00	\$249,990.00

Village of River Forest Investments

Fiscal Year 2026
Through 09/30/2025

Fun	ID	Bank	Interest Rate	Purchase Date	Maturity Date	Cost	Par Value	Market Value
13	2024-19	Merrick Bank	03.550%	10/10/2024	4/10/2028	\$249,000.00	\$249,000.00	\$248,399.91
13	2025-03	FHLB	04.550%	2/12/2025	2/12/2029	\$300,000.00	\$300,000.00	\$302,070.00
13	2025-07	UBS Bank	04.000%	4/23/2025	4/23/2029	\$249,000.00	\$249,000.00	\$251,437.71
								\$3,808,233.23
14	2024-13	First St Bank DeQueen	04.200%	9/30/2024	9/30/2026	\$242,000.00	\$242,000.00	\$242,055.66
14	2025-06	American Express	04.050%	4/30/2025	4/30/2027	\$245,000.00	\$245,000.00	\$246,200.50
14	2025-09	FFCB	04.220%	5/23/2025	5/23/2028	\$200,000.00	\$200,000.00	\$200,936.00
								\$689,192.16
								\$10,227,304.92



MEMORANDUM

Date: October 2, 2025

To: Matt Walsh, Village Administrator

From: Rosey McAdams, Director of Finance

Subject: Expenditures – September 2025

Attached for your review and approval is a list of payments made to vendors by account number for the period from September 1-30, 2025. The total payments made for the period, including payrolls, are as follows:

VILLAGE OF RIVER FOREST EXPENDITURES MONTH ENDED SEPTEMBER 30, 2025

FUND	FUND #	VENDORS	PAYROLLS	TOTAL
General Fund	01	\$ 837,280.74	\$ 559,996.62	\$ 1,397,277.36
Water & Sewer Fund	02	503,310.96	53,635.70	556,946.66
Motor Fuel Tax	03	78,185.25	-	78,185.25
Debt Service	05	-	-	-
Capital Equip Replacement	13	14,800.00	-	14,800.00
Capital Improvement Fund	14	135,497.58	-	135,497.58
TIF-Madison	31	160.01	-	160.01
TIF-North	32	5,000.00	-	5,000.00
Infrastructure Imp Fund	35	-	-	-
Total Village Expenditures		\$ 1,574,234.54	\$ 613,632.32	\$ 2,187,866.86

Requested Board Actions:

1. Motion to Approve the September 2025 Accounts Payable and Payroll transactions totaling \$2,187,866.86.

Accounts Payable

Transactions by Account

User: rmcadams
 Printed: 10/03/2025 - 1:14PM
 Batch: 00000.00.0000



Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-00-00-17-0010	Avalon Petroleum Company	FUEL PURCHASE	09/15/2025	58599	9,840.00	
01-00-00-17-0010	Avalon Petroleum Company	FUEL PURCHASE	09/15/2025	58599	4,435.55	
Vendor Subtotal:					14,275.55	
01-00-00-21-0010	HFS Bureau of Fiscal Operations-GE	IHFS-GEMT FOR 50% DUE TO THE	09/30/2025	58662	25,534.78	
Vendor Subtotal:					25,534.78	
01-00-00-21-0015	State Treasurer	PR Batch 00015.09.2025 State Income	09/15/2025	100935	16,547.31	
01-00-00-21-0015	State Treasurer	PR Batch 00016.09.2025 State Income	09/30/2025	100943	15,982.52	
Vendor Subtotal:					32,529.83	
01-00-00-21-0015	United States Treasury	PR Batch 00015.09.2025 FICA Emplo	09/15/2025	100936	5,862.21	
01-00-00-21-0015	United States Treasury	PR Batch 00015.09.2025 FICA Emplo	09/15/2025	100936	5,862.21	
01-00-00-21-0015	United States Treasury	PR Batch 00015.09.2025 Medicare En	09/15/2025	100936	5,421.21	
01-00-00-21-0015	United States Treasury	PR Batch 00015.09.2025 Federal Inco	09/15/2025	100936	45,747.43	
01-00-00-21-0015	United States Treasury	PR Batch 00015.09.2025 Medicare En	09/15/2025	100936	5,421.21	
01-00-00-21-0015	United States Treasury	PR Batch 00016.09.2025 FICA Emplo	09/30/2025	100944	5,633.03	
01-00-00-21-0015	United States Treasury	PR Batch 00016.09.2025 Medicare En	09/30/2025	100944	5,236.21	
01-00-00-21-0015	United States Treasury	PR Batch 00016.09.2025 Federal Inco	09/30/2025	100944	42,953.43	
01-00-00-21-0015	United States Treasury	PR Batch 00016.09.2025 Medicare En	09/30/2025	100944	5,236.21	
01-00-00-21-0015	United States Treasury	PR Batch 00016.09.2025 FICA Emplo	09/30/2025	100944	5,633.03	
Vendor Subtotal:					133,006.18	
01-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00016.09.2025 IMRF-Volun	09/30/2025	100940	485.68	
01-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00016.09.2025 IMRF Emplc	09/30/2025	100940	3,127.35	
01-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00016.09.2025 IMRF Emplc	09/30/2025	100940	1,962.02	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00016.09.2025 IMRF Emplc	09/30/2025	100940	2,577.46	
01-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00016.09.2025 IMRF Emplc	09/30/2025	100940	1,442.68	
01-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00016.09.2025 IMRF-Volun	09/30/2025	100940	1,169.52	
01-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00015.09.2025 IMRF-Volun	09/15/2025	100940	1,170.65	
01-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00015.09.2025 IMRF Emplc	09/15/2025	100940	2,552.28	
01-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00015.09.2025 IMRF Emplc	09/15/2025	100940	3,152.18	
01-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00015.09.2025 IMRF-Volun	09/15/2025	100940	482.12	
01-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00015.09.2025 IMRF Emplc	09/15/2025	100940	1,444.19	
01-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00015.09.2025 IMRF Emplc	09/15/2025	100940	1,960.30	
Vendor Subtotal:					21,526.43	
01-00-00-21-0040	ICMA Retirement Corporation - 302	PR Batch 00015.09.2025 ICMA	09/15/2025	100934	4,616.00	
01-00-00-21-0040	ICMA Retirement Corporation - 302	PR Batch 00015.09.2025 ICMA	09/15/2025	100934	1,510.85	
01-00-00-21-0040	ICMA Retirement Corporation - 302	PR Batch 00016.09.2025 ICMA	09/30/2025	100939	1,654.19	
01-00-00-21-0040	ICMA Retirement Corporation - 302	PR Batch 00016.09.2025 ICMA	09/30/2025	100939	4,616.01	
Vendor Subtotal:					12,397.05	
01-00-00-21-0041	AXA Equitable Retirement	PR Batch 00015.09.2025 AXA Roth	09/15/2025	100933	740.00	
01-00-00-21-0041	AXA Equitable Retirement	PR Batch 00015.09.2025 AXA %	09/15/2025	100933	1,667.94	
01-00-00-21-0041	AXA Equitable Retirement	PR Batch 00015.09.2025 AXA Roth %	09/15/2025	100933	1,523.79	
01-00-00-21-0041	AXA Equitable Retirement	PR Batch 00015.09.2025 AXA Flat	09/15/2025	100933	1,195.00	
01-00-00-21-0041	AXA Equitable Retirement	PR Batch 00016.09.2025 AXA Flat	09/30/2025	100938	1,195.00	
01-00-00-21-0041	AXA Equitable Retirement	PR Batch 00016.09.2025 AXA Roth	09/30/2025	100938	665.00	
01-00-00-21-0041	AXA Equitable Retirement	PR Batch 00016.09.2025 AXA Roth %	09/30/2025	100938	1,623.74	
01-00-00-21-0041	AXA Equitable Retirement	PR Batch 00016.09.2025 AXA %	09/30/2025	100938	1,506.55	
Vendor Subtotal:					10,117.02	
01-00-00-21-0043	WEX Health, Inc	PR Batch 00015.09.2025 VEBA Contr	09/15/2025	100937	4,191.63	
01-00-00-21-0043	WEX Health, Inc	PR Batch 00016.09.2025 VEBA Contr	09/30/2025	100945	4,159.10	
Vendor Subtotal:					8,350.73	
01-00-00-21-0050	Illinois Fraternal Order of Police La	PR Batch 00016.09.2025 Police Union	09/30/2025	6732	1,566.00	
Vendor Subtotal:					1,566.00	
01-00-00-21-0050	IL State Disbursement Unit	PR Batch 00015.09.2025 S Fisher- 18	09/15/2025	6728	375.00	
01-00-00-21-0050	IL State Disbursement Unit	PR Batch 00016.09.2025 S Fisher- 18	09/30/2025	6733	375.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
Vendor Subtotal:					750.00	
01-00-00-21-0050	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	22.63	
01-00-00-21-0050	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	5,381.65	
01-00-00-21-0050	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	765.60	
01-00-00-21-0050	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	1,398.83	
01-00-00-21-0050	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	-3.67	
Vendor Subtotal:					7,565.04	
01-00-00-21-0050	International Union of Operating En	PR Batch 00016.09.2025 Public Work:	09/30/2025	100941	290.55	
01-00-00-21-0050	International Union of Operating En	PR Batch 00015.09.2025 Public Work:	09/15/2025	100941	280.34	
Vendor Subtotal:					570.89	
01-00-00-21-0050	International Union of Operating En	PR Batch 00016.09.2025 Public Work:	09/30/2025	100942	59.86	
01-00-00-21-0050	International Union of Operating En	PR Batch 00015.09.2025 Public Work:	09/15/2025	100942	57.79	
Vendor Subtotal:					117.65	
01-00-00-21-0050	NCPERS Group Life Ins.	PR Batch 00016.09.2025 Supplementa	09/30/2025	6731	44.85	
01-00-00-21-0050	NCPERS Group Life Ins.	PR Batch 00015.09.2025 Supplementa	09/15/2025	6731	44.80	
Vendor Subtotal:					89.65	
01-00-00-23-0060	Illinois Municipal Retirement Fund		09/30/2025	100947	7,980.64	
Vendor Subtotal:					7,980.64	
01-00-00-25-0021	Kelsey Roofing	RETURN OF STREET DUMPSTER 1	09/30/2025	58668	350.00	
Vendor Subtotal:					350.00	
01-00-00-43-3550	Paramedic Billing Services Inc	AUGUST 2025 COLLECTIONS	09/30/2025	0	881.83	
Vendor Subtotal:					881.83	
01-00-00-44-4230	Emma Miller	REFUNDED PARKING TICKET CIT	09/30/2025	58671	45.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal:			45.00	
01-00-00-44-4436	T'Shawn Kitchen (M22020)	SETTLEMENT AGREEMENT	09/15/2025	58625	131.00	
		Vendor Subtotal:			131.00	
01-00-00-46-6410	Fifth Third Bank	PASSPORT PERMIT TEST	09/30/2025	1602	66.46	
01-00-00-46-6410	Fifth Third Bank	REFUND FOR TEST PASSPORT PEI	09/30/2025	1602	-66.46	
		Vendor Subtotal:			0.00	
01-10-00-52-0350	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	4.17	
		Vendor Subtotal:			4.17	
01-10-00-52-0400	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	8,459.11	
		Vendor Subtotal:			8,459.11	
01-10-00-52-0420	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	-7.20	
01-10-00-52-0420	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	807.28	
		Vendor Subtotal:			800.08	
01-10-00-52-0425	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	333.61	
		Vendor Subtotal:			333.61	
01-10-00-53-0200	AT&T	VILLAGE HALL PHONE	09/15/2025	58597	239.55	
		Vendor Subtotal:			239.55	
01-10-00-53-0200	AT&T	ELEVATOR PHONE	09/15/2025	58598	83.28	
		Vendor Subtotal:			83.28	
01-10-00-53-0200	AT&T	INTERNET LINE	09/30/2025	58649	572.05	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-10-00-53-0200	AT&T	INTERNET LINE	09/30/2025	58649	572.05	
		Vendor Subtotal:			1,144.10	
01-10-00-53-0200	Fifth Third Bank	VH COMCAST	09/30/2025	1602	407.18	
		Vendor Subtotal:			407.18	
01-10-00-53-0200	Peerless Network	MONTHLY PHONE	09/15/2025	0	693.74	
		Vendor Subtotal:			693.74	
01-10-00-53-0200	Verizon Wireless	VERIZON DATA 7/27-8/26/2025	09/15/2025	0	108.03	
		Vendor Subtotal:			108.03	
01-10-00-53-0380	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	-2.15	
01-10-00-53-0380	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	-2.15	
01-10-00-53-0380	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	-1.39	
01-10-00-53-0380	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	-2.15	
01-10-00-53-0380	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	-1.39	
01-10-00-53-0380	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	2.15	
01-10-00-53-0380	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	378.44	
01-10-00-53-0380	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	2.15	
		Vendor Subtotal:			373.51	
01-10-00-53-0380	Vicarious Productions Inc	OCTOBER 2025 NEWSLETTER LA'	09/15/2025	0	6,500.00	
		Vendor Subtotal:			6,500.00	
01-10-00-53-0410	Comcast Business	INTERNET	09/15/2025	58604	1,286.13	
		Vendor Subtotal:			1,286.13	
01-10-00-53-0410	DeKind Computer Consultants	FY 2026 DEKIND HOURS BLOCK C	09/15/2025	0	8,707.50	
		Vendor Subtotal:			8,707.50	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-10-00-53-0410	Fifth Third Bank	BATTERY BACK-UPS	09/30/2025	1602	959.80	
01-10-00-53-0410	Fifth Third Bank	AZURE SUBSCRIPTION	09/30/2025	1602	1,652.06	
Vendor Subtotal:					2,611.86	
01-10-00-53-0410	Spinutech	MONTHLY WEBSITE HOSTING	09/15/2025	58637	250.00	
01-10-00-53-0410	Spinutech	WEBSITE MANAGEMENT	09/30/2025	58681	868.75	
Vendor Subtotal:					1,118.75	
01-10-00-53-0429	Third Millennium Associates, Inc	VS FULLFILMENTPOSTAGE 06/25	09/30/2025	0	2,916.61	
01-10-00-53-0429	Third Millennium Associates, Inc	VS FULLFILMENT	09/30/2025	0	4,059.60	
Vendor Subtotal:					6,976.21	
01-10-00-53-1100	SAFEbuilt LLC Lockbox #88135	AUGUST 2025 HEALTH INSPECTIC	09/15/2025	58632	1,918.54	
Vendor Subtotal:					1,918.54	
01-10-00-53-3300	Quadient Inc	POSTAGE METER LEASE JULY-OC	09/30/2025	0	207.51	
Vendor Subtotal:					207.51	
01-10-00-53-3300	Wells Fargo Vendor Financial Servic	PRINTER LEASE	09/15/2025	58644	715.48	
01-10-00-53-3300	Wells Fargo Vendor Financial Servic	ADMIN PRINTER LEASE	09/30/2025	58686	724.59	
Vendor Subtotal:					1,440.07	
01-10-00-53-4250	Catherine Boyer	REGISTRATION ADVANCE PAID 1	09/30/2025	0	-400.00	
01-10-00-53-4250	Catherine Boyer	IGFOA LODGING & REGISTRATIO	09/30/2025	0	643.96	
Vendor Subtotal:					243.96	
01-10-00-53-4250	Fifth Third Bank	IPPFA CONFERENCE	09/30/2025	1602	100.00	
01-10-00-53-4250	Fifth Third Bank	TRUSTEE AND STAFF IML	09/30/2025	1602	1,350.00	
Vendor Subtotal:					1,450.00	
01-10-00-53-4250	ILCMA	ILCMA EVENT	09/15/2025	58621	65.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
Vendor Subtotal:					65.00	
01-10-00-53-4250	Rosemary McAdams	IGFOA CONFERENCE-LODGING &	09/30/2025	0	647.36	
01-10-00-53-4250	Rosemary McAdams	IGFOA CONFERENCE-MEAL EXPE	09/30/2025	0	8.15	
01-10-00-53-4250	Rosemary McAdams	ADVANCE PAYMENT PAID TO IGI	09/30/2025	0	-400.00	
01-10-00-53-4250	Rosemary McAdams	IGFOA CONFERENCE-TRANSPOR'	09/30/2025	0	276.92	
Vendor Subtotal:					532.43	
01-10-00-53-4250	Jessica Spencer	IML PARKING	09/30/2025	58680	152.00	
Vendor Subtotal:					152.00	
01-10-00-53-4300	Fifth Third Bank	ISSUU SUBSCRIPTION	09/30/2025	1602	2,259.00	
01-10-00-53-4300	Fifth Third Bank	AWS	09/30/2025	1602	50.79	
01-10-00-53-4300	Fifth Third Bank	ICMA DUES-AVA	09/30/2025	1602	1,071.00	
01-10-00-53-4300	Fifth Third Bank	NEW HIRE DOCS	09/30/2025	1602	96.00	
01-10-00-53-4300	Fifth Third Bank	M WALSH CRAINS	09/30/2025	1602	35.00	
01-10-00-53-4300	Fifth Third Bank	COSTCO MEMBERSHIP	09/30/2025	1602	65.00	
01-10-00-53-4300	Fifth Third Bank	M WALSH DROPBOX	09/30/2025	1602	119.88	
01-10-00-53-4300	Fifth Third Bank	CC DUES	09/30/2025	1602	124.45	
Vendor Subtotal:					3,821.12	
01-10-00-53-4300	West Central Municipal Conference	ANNUAL MEMBERSHIP DUES	09/15/2025	58645	13,842.60	
Vendor Subtotal:					13,842.60	
01-10-00-53-5600	Afriware Books, Co.	JUNETEENTH	09/15/2025	58596	36.98	
Vendor Subtotal:					36.98	
01-10-00-53-5600	Fifth Third Bank	EMPLOYEE PICNIC	09/30/2025	1602	261.77	
01-10-00-53-5600	Fifth Third Bank	EMPLOYEE PICNIC	09/30/2025	1602	133.45	
01-10-00-53-5600	Fifth Third Bank	LIGHTFORD SYMPATHY	09/30/2025	1602	151.27	
01-10-00-53-5600	Fifth Third Bank	SENIOR BINGO	09/30/2025	1602	85.40	
01-10-00-53-5600	Fifth Third Bank	OFFICE EVENT SUPPLIES	09/30/2025	1602	25.99	
01-10-00-53-5600	Fifth Third Bank	EMPLOYEE PICNIC	09/30/2025	1602	1,012.30	
01-10-00-53-5600	Fifth Third Bank	SR BINGO	09/30/2025	1602	63.33	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-10-00-53-5600	Fifth Third Bank	BINGO SET	09/30/2025	1602	39.59	
01-10-00-53-5600	Fifth Third Bank	BINGO ICE CREAM	09/30/2025	1602	44.95	
01-10-00-53-5600	Fifth Third Bank	BINGO EVENT	09/30/2025	1602	16.94	
01-10-00-53-5600	Fifth Third Bank	CASUAL CONVERSATION DONUT	09/30/2025	1602	63.76	
Vendor Subtotal:					1,898.75	
01-10-00-53-5600	JLT Photography	VH HEADSHOTS	09/30/2025	58667	2,100.00	
Vendor Subtotal:					2,100.00	
01-10-00-54-0100	Cintas Corp	LOBBY FLOOR MATS	09/30/2025	58653	69.24	
Vendor Subtotal:					69.24	
01-10-00-54-0100	Fifth Third Bank	PAPER PLATES	09/30/2025	1602	25.72	
01-10-00-54-0100	Fifth Third Bank	COFFEE	09/30/2025	1602	60.94	
01-10-00-54-0100	Fifth Third Bank	LUMBAR ROLL	09/30/2025	1602	25.94	
01-10-00-54-0100	Fifth Third Bank	LUMBAR REFUND	09/30/2025	1602	-25.94	
01-10-00-54-0100	Fifth Third Bank	ADMIN PAPER TOWELS	09/30/2025	1602	54.28	
01-10-00-54-0100	Fifth Third Bank	COFFEE SUPPLIES	09/30/2025	1602	38.97	
01-10-00-54-0100	Fifth Third Bank	PHONE CHARGER	09/30/2025	1602	6.99	
Vendor Subtotal:					186.90	
01-10-00-54-0100	Warehouse Direct Inc	OFFICE SUPPLIES	09/15/2025	0	219.96	
01-10-00-54-0100	Warehouse Direct Inc	OFFICE SUPPLIES	09/15/2025	0	138.43	
01-10-00-54-0100	Warehouse Direct Inc	OFFICE SUPPLIES	09/30/2025	0	83.46	
Vendor Subtotal:					441.85	
01-10-00-54-0600	UPS	ADMIN MAILING	09/15/2025	58642	37.33	
Vendor Subtotal:					37.33	
01-15-00-53-0420	Klein Thorpe and Jenkins Ltd	JULY LEGAL SERVICES	09/15/2025	0	1,504.00	
Vendor Subtotal:					1,504.00	
01-15-00-53-4250	Fifth Third Bank	IML LAWYER REGISTRATION	09/30/2025	1602	500.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-15-00-53-4250	Fifth Third Bank	TRUSTEE AND STAFF IML	09/30/2025	1602	550.00	
01-15-00-53-4250	Fifth Third Bank	IML VAZQUEZ	09/30/2025	1602	75.00	
Vendor Subtotal:					1,125.00	
01-20-00-52-0400	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	4,974.29	
Vendor Subtotal:					4,974.29	
01-20-00-52-0425	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	54.52	
Vendor Subtotal:					54.52	
01-20-00-53-0370	Envirosafe	PEST CONTROL	09/15/2025	0	940.00	
Vendor Subtotal:					940.00	
01-20-00-53-0370	Verizon Wireless	VERIZON DATA 7/27-8/26/2025	09/15/2025	0	36.01	
Vendor Subtotal:					36.01	
01-20-00-53-1300	B&F Construction Code Services Inc	JULY 25 INSPECTIONS	09/15/2025	58600	6,810.00	
Vendor Subtotal:					6,810.00	
01-20-00-53-1300	Elevator Inspection Services Co Inc	ELEVATOR INSPECTION PERMIT #	09/15/2025	0	80.00	
Vendor Subtotal:					80.00	
01-20-00-53-1305	SAFEbuilt LLC Lockbox #88135	PLAN REVIEW FOR AUGUST 2025	09/30/2025	58676	8,997.03	
Vendor Subtotal:					8,997.03	
01-20-00-53-3200	Jessica Spencer	IML TRAVEL	09/30/2025	58680	27.06	
Vendor Subtotal:					27.06	
01-30-00-53-0420	Clark Baird Smith LLP	GENERAL LEGAL 150 NEG	09/15/2025	58603	656.25	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal:			656.25	
01-30-00-53-0425	Klein Thorpe and Jenkins Ltd	JULY LEGAL SERVICES	09/15/2025	0	14,016.00	
		Vendor Subtotal:			14,016.00	
01-30-00-53-0426	Klein Thorpe and Jenkins Ltd	JULY LEGAL SERVICES	09/15/2025	0	1,500.00	
		Vendor Subtotal:			1,500.00	
01-40-00-52-0330	Illinois Municipal Retirement Fund		09/30/2025	100946	37.42	
		Vendor Subtotal:			37.42	
01-40-00-52-0400	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	3.60	
01-40-00-52-0400	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	3.60	
01-40-00-52-0400	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	44,739.13	
01-40-00-52-0400	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	0.45	
01-40-00-52-0400	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	0.45	
01-40-00-52-0400	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	0.45	
01-40-00-52-0400	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	2,972.89	
		Vendor Subtotal:			47,720.57	
01-40-00-52-0420	Bestco HARTFORD	RETIREE HEALTH	09/30/2025	58651	10,013.65	
		Vendor Subtotal:			10,013.65	
01-40-00-52-0420	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	130.10	
01-40-00-52-0420	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	12,878.80	
01-40-00-52-0420	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	-7.20	
		Vendor Subtotal:			13,001.70	
01-40-00-52-0425	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	839.90	
		Vendor Subtotal:			839.90	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-40-00-53-0200	AT&T Mobility	FIRSTNET COMMUNICATIONS	09/30/2025	58650	512.72	
01-40-00-53-0200	AT&T Mobility	FIRSTNET COMMUNICATIONS	09/30/2025	58650	513.50	
Vendor Subtotal:					1,026.22	
01-40-00-53-0385	DACRA Adjudication System	MONTHLY LICENSING FEE	09/15/2025	0	2,300.00	
Vendor Subtotal:					2,300.00	
01-40-00-53-0385	Alfred M Swanson Jr	AUGUST ADJUDICATION FEE	09/15/2025	0	600.00	
Vendor Subtotal:					600.00	
01-40-00-53-0410	Absolute Software, Inc.	ABSA SOFTWARE	09/15/2025	58595	732.20	
Vendor Subtotal:					732.20	
01-40-00-53-0410	Dell Marketing L.P.	PD IT SUPPORT	09/15/2025	58608	594.00	
01-40-00-53-0410	Dell Marketing L.P.	PD IT	09/30/2025	58656	120.99	
Vendor Subtotal:					714.99	
01-40-00-53-0410	eLineup LLC	LINE UP SOFTWARE-ANNUAL	09/15/2025	58612	750.00	
Vendor Subtotal:					750.00	
01-40-00-53-0410	Fifth Third Bank	CLOUDFLARE SERVICES	09/30/2025	1602	20.00	
01-40-00-53-0410	Fifth Third Bank	FLASH DRIVES	09/30/2025	1602	98.98	
01-40-00-53-0410	Fifth Third Bank	SGT OFFICE WEB CAM	09/30/2025	1602	18.99	
Vendor Subtotal:					137.97	
01-40-00-53-0410	Thomson Reuters-West	CP CLEAR MONTHLY	09/15/2025	58639	327.51	
Vendor Subtotal:					327.51	
01-40-00-53-0430	Fifth Third Bank	ANIMAL CONTROL TOOLS	09/30/2025	1602	60.53	
01-40-00-53-0430	Fifth Third Bank	ANIMAL CONTROL TOOLS	09/30/2025	1602	89.99	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal:			150.52	
01-40-00-53-3200	Gas Plus Corporation	CAR WASH SQUADS	09/15/2025	58618	347.88	
01-40-00-53-3200	Gas Plus Corporation	JULY CAR WASHES	09/30/2025	58660	287.88	
		Vendor Subtotal:			635.76	
01-40-00-53-3200	W.C. Schauer Hardware	VEHICLE SUPPLIES	09/15/2025	58634	44.99	
		Vendor Subtotal:			44.99	
01-40-00-53-4100	Defense Technology, LLC	TRAINING-CZERNIK	09/30/2025	58655	350.00	
		Vendor Subtotal:			350.00	
01-40-00-53-4100	Fifth Third Bank	TRAINING	09/30/2025	1602	40.00	
01-40-00-53-4100	Fifth Third Bank	ICS 300-DH	09/30/2025	1602	466.38	
01-40-00-53-4100	Fifth Third Bank	PRI IL 2 DAY SYMP-NC	09/30/2025	1602	449.00	
		Vendor Subtotal:			955.38	
01-40-00-53-4100	North East Multi-Regional Training	RIFLE INSTRUCTOR TRAINING	09/15/2025	58627	500.00	
		Vendor Subtotal:			500.00	
01-40-00-53-4100	Lane Niemann	ACTIVE THREAT MASTER INSTR	09/30/2025	58673	75.51	
01-40-00-53-4100	Lane Niemann	REMINGTON ARMORER TRAININ	09/30/2025	58673	17.08	
		Vendor Subtotal:			92.59	
01-40-00-53-4200	Andy Frain Services Inc	AUGUST 25 CROSSING GUARDS	09/30/2025	0	6,192.49	
		Vendor Subtotal:			6,192.49	
01-40-00-53-4200	Fifth Third Bank	BADGE & WALLET PACKAGE RE	09/30/2025	1602	15.95	
01-40-00-53-4200	Fifth Third Bank	TOO GOOD WORKBOOKS	09/30/2025	1602	187.20	
01-40-00-53-4200	Fifth Third Bank	RF EMERGENCY BRACELET PRO	09/30/2025	1602	16.98	
01-40-00-53-4200	Fifth Third Bank	JUNIOR POLICE SUPPLIES	09/30/2025	1602	7.99	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-40-00-53-4200	Fifth Third Bank	JCPA GRADUATION PIZZA	09/30/2025	1602	200.00	
01-40-00-53-4200	Fifth Third Bank	JCPA DEMO CPD	09/30/2025	1602	56.00	
Vendor Subtotal:					484.12	
01-40-00-53-4200	Positive Promotions Inc	TRICK OR TREAT BAGS	09/15/2025	58631	460.95	
Vendor Subtotal:					460.95	
01-40-00-53-4200	Thrive Counseling Center	AUGUST 1-31, 2025 CRISIS SERVIC	09/15/2025	0	8,000.00	
01-40-00-53-4200	Thrive Counseling Center	JULY 1-31, 2025 CRISIS SERVICES	09/15/2025	0	8,000.00	
01-40-00-53-4200	Thrive Counseling Center	SEPTEMBER 1-30, 2025 CRISIS SEI	09/15/2025	0	8,000.00	
Vendor Subtotal:					24,000.00	
01-40-00-53-4400	Edward Hospital	PW RANDOM TEST FEE	09/15/2025	58610	60.00	
Vendor Subtotal:					60.00	
01-40-00-53-4400	Elmhurst Occupational Health	PD RANDOM TEST AFTER ACCIDI	09/15/2025	58613	106.00	
Vendor Subtotal:					106.00	
01-40-00-53-5400	Fleet Safety Supply	PUSH BUMPER REPLACEMENT C	09/30/2025	0	4,005.44	
Vendor Subtotal:					4,005.44	
01-40-00-53-5400	Pete's Automotive Service Inc	20 JEEP SHOOTING REPAIR GUN &	09/30/2025	0	2,660.70	
Vendor Subtotal:					2,660.70	
01-40-00-54-0100	Fifth Third Bank	FLASH DRIVES	09/30/2025	1602	102.49	
01-40-00-54-0100	Fifth Third Bank	PENS	09/30/2025	1602	25.48	
Vendor Subtotal:					127.97	
01-40-00-54-0300	JG Uniforms Inc	UNIFORMS-SALDANA	09/15/2025	58624	48.00	
01-40-00-54-0300	JG Uniforms Inc	UNIFORMS-TREJO	09/15/2025	58624	238.00	
01-40-00-54-0300	JG Uniforms Inc	UNIFORMS-CASSIN	09/15/2025	58624	238.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-40-00-54-0300	JG Uniforms Inc	UNIFORMS-EXPOSE	09/15/2025	58624	238.00	
01-40-00-54-0300	JG Uniforms Inc	UNIFORMS-ACEVEDO	09/15/2025	58624	238.00	
01-40-00-54-0300	JG Uniforms Inc	UNIFORMS-THOMAS	09/15/2025	58624	238.00	
Vendor Subtotal:					1,238.00	
01-40-00-54-0300	Ray O'Herron Co. Inc	UNIFORMS - CASSIN	09/15/2025	58629	57.07	
01-40-00-54-0300	Ray O'Herron Co. Inc	UNIFORMS - EXPOSE	09/15/2025	58629	56.80	
01-40-00-54-0300	Ray O'Herron Co. Inc	UNIFORMS - TREJO	09/15/2025	58629	23.49	
01-40-00-54-0300	Ray O'Herron Co. Inc	CREDIT MEMO - UNIFORMS ACEV	09/15/2025	58629	-166.64	
01-40-00-54-0300	Ray O'Herron Co. Inc	CREDIT MEMO - UNIFORMS CASS	09/15/2025	58629	-166.64	
01-40-00-54-0300	Ray O'Herron Co. Inc	UNIFORMS - THOMAS	09/15/2025	58629	57.07	
01-40-00-54-0300	Ray O'Herron Co. Inc	UNIFORMS COLEMAN	09/15/2025	58629	305.09	
01-40-00-54-0300	Ray O'Herron Co. Inc	UNIFORMS-TREJO	09/15/2025	58629	152.35	
01-40-00-54-0300	Ray O'Herron Co. Inc	UNIFORMS-EXPOSE	09/15/2025	58629	18.00	
01-40-00-54-0300	Ray O'Herron Co. Inc	UNIFORMS-EXPOSE	09/15/2025	58629	185.65	
01-40-00-54-0300	Ray O'Herron Co. Inc	BALLISTIC VEST	09/15/2025	58629	1,921.47	
01-40-00-54-0300	Ray O'Herron Co. Inc	UNIFORMS CASAREZ	09/15/2025	58629	48.98	
01-40-00-54-0300	Ray O'Herron Co. Inc	UNIFORMS CASAREZ	09/15/2025	58629	154.08	
01-40-00-54-0300	Ray O'Herron Co. Inc	UNIFORMS- TREJO	09/15/2025	58629	138.86	
01-40-00-54-0300	Ray O'Herron Co. Inc	UNIFORMS EXPOSE	09/15/2025	58629	116.36	
01-40-00-54-0300	Ray O'Herron Co. Inc	UNIFORMS-ACEVEDO	09/15/2025	58629	152.35	
01-40-00-54-0300	Ray O'Herron Co. Inc	UNIFORMS-CASSIN	09/15/2025	58629	162.35	
01-40-00-54-0300	Ray O'Herron Co. Inc	UNIFORMS ACEVEDO	09/15/2025	58629	57.07	
01-40-00-54-0300	Ray O'Herron Co. Inc	UNIFORMS TREJO	09/15/2025	58629	48.08	
01-40-00-54-0300	Ray O'Herron Co. Inc	UNIFORMS DRAKE	09/15/2025	58629	171.00	
01-40-00-54-0300	Ray O'Herron Co. Inc	UNIFORMS-RICHTER	09/30/2025	58674	124.56	
01-40-00-54-0300	Ray O'Herron Co. Inc	UNIFORM SALDANA	09/30/2025	58674	43.97	
Vendor Subtotal:					3,661.37	
01-40-00-54-0310	JG Uniforms Inc	UNIFORMS-BUS	09/15/2025	58624	30.00	
Vendor Subtotal:					30.00	
01-40-00-54-0400	Starship Inc	PRISONER MEALS	09/15/2025	0	88.00	
Vendor Subtotal:					88.00	
01-40-00-54-0600	Fifth Third Bank	TAC PHONE MINUTES	09/30/2025	1602	66.95	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal:			66.95	
01-40-00-54-0600	W.C. Schauer Hardware	OPERATING SUPPLIES	09/15/2025	58634	63.86	
01-40-00-54-0600	W.C. Schauer Hardware	OPERATING SUPPLIES	09/15/2025	58634	15.28	
		Vendor Subtotal:			79.14	
01-40-00-54-0602	Brownells Inc	FIREARM RIFLE ACCESSORY	09/15/2025	58601	91.95	
		Vendor Subtotal:			91.95	
01-40-00-54-0602	Fifth Third Bank	SLING FOR RIFLE	09/30/2025	1602	20.00	
01-40-00-54-0602	Fifth Third Bank	RANGE SUPPLIES	09/30/2025	1602	68.55	
01-40-00-54-0602	Fifth Third Bank	RANGE SUPPLIES	09/30/2025	1602	7.64	
01-40-00-54-0602	Fifth Third Bank	2 GUN BAGS	09/30/2025	1602	93.81	
01-40-00-54-0602	Fifth Third Bank	WEAPON OPTIC X2	09/30/2025	1602	319.98	
01-40-00-54-0602	Fifth Third Bank	WEAPON ACCESSORIES	09/30/2025	1602	384.04	
		Vendor Subtotal:			894.02	
01-40-00-54-0602	Ray O'Herron Co. Inc	RANGE SUPPLIES	09/30/2025	58674	107.54	
		Vendor Subtotal:			107.54	
01-40-00-54-0603	Fifth Third Bank	EVIDENCE SUPPLIES	09/30/2025	1602	24.99	
		Vendor Subtotal:			24.99	
01-40-00-54-0603	TriTech Forensics Inc	EVIDENCE ENVELOPES	09/15/2025	0	293.90	
		Vendor Subtotal:			293.90	
01-50-00-52-0400	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	40,262.38	
		Vendor Subtotal:			40,262.38	
01-50-00-52-0420	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	9,717.77	
01-50-00-52-0420	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	102.75	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal:			9,820.52	
01-50-00-52-0425	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	513.81	
		Vendor Subtotal:			513.81	
01-50-00-53-0200	AT&T Mobility	FIRSTNET COMMUNICATIONS	09/30/2025	58650	221.54	
01-50-00-53-0200	AT&T Mobility	FIRSTNET COMMUNICATIONS	09/30/2025	58650	221.15	
		Vendor Subtotal:			442.69	
01-50-00-53-0410	HRE, LLC	ANNUAL LICENSE FEE	09/30/2025	58665	1,817.00	
		Vendor Subtotal:			1,817.00	
01-50-00-53-0410	ImageTrend	2025-2026 ANNUAL FEE	09/30/2025	58666	2,266.90	
		Vendor Subtotal:			2,266.90	
01-50-00-53-3100	Air One Equipment Inc	SCBA COMPRESSOR MAINT.	09/15/2025	0	870.00	
01-50-00-53-3100	Air One Equipment Inc	RESCUE EQUIPMENT	09/30/2025	0	149.00	
		Vendor Subtotal:			1,019.00	
01-50-00-53-3200	Fire Service, Inc.	213 REPAIRS	09/30/2025	0	10,920.85	
		Vendor Subtotal:			10,920.85	
01-50-00-53-3200	Wigit's Truck Center	222 WHEEL REPAIR	09/30/2025	58687	1,068.94	
		Vendor Subtotal:			1,068.94	
01-50-00-53-4100	Fifth Third Bank	INFECTION CONTROL CLASS-BA	09/30/2025	1602	1,425.00	
		Vendor Subtotal:			1,425.00	
01-50-00-53-4100	Laerdal Medical Corporation	EMS TRAINING ADAPTOR	09/30/2025	58669	134.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal:			134.00	
01-50-00-53-4100	Equipment Simulations LLC	3 LICENSE SIM	09/15/2025	58614	1,475.00	
		Vendor Subtotal:			1,475.00	
01-50-00-53-4200	Henry Schein, Inc	RESUSCI ANNE CPR MANIKIN	09/15/2025	58619	16,459.00	
		Vendor Subtotal:			16,459.00	
01-50-00-53-4200	Promos 911 Inc	OPEN HOUSE SUPPLIES	09/30/2025	58675	617.17	
		Vendor Subtotal:			617.17	
01-50-00-53-4200	Village of River Forest	FD OPEN HOUSE SUPPLIES	09/30/2025	58684	217.57	
		Vendor Subtotal:			217.57	
01-50-00-53-4250	Fifth Third Bank	METRO FIRE CHIEF FALL SEMIN/	09/30/2025	1602	140.00	
		Vendor Subtotal:			140.00	
01-50-00-53-4300	Fire Investigators Strike Force	ANNUAL STRIKE FORCE DUES	09/15/2025	58615	125.00	
		Vendor Subtotal:			125.00	
01-50-00-53-4400	Elmhurst Occupational Health	RANDOM TESTING	09/15/2025	58613	811.00	
		Vendor Subtotal:			811.00	
01-50-00-53-5700	HFS Bureau of Fiscal Operations-GE	IHFS-GEMT FOR 50% DUE TO THE	09/30/2025	58662	27,390.07	
		Vendor Subtotal:			27,390.07	
01-50-00-54-0300	Air One Equipment Inc	TURN OUT GEAR REPLACEMENT	09/15/2025	0	3,358.00	
01-50-00-54-0300	Air One Equipment Inc	3 SETS OF TURNOUT GEAR	09/15/2025	0	10,066.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal:			13,424.00	
01-50-00-54-0600	Air One Equipment Inc	HOSE ADAPTOR	09/15/2025	0	261.00	
		Vendor Subtotal:			261.00	
01-50-00-54-0600	Bound Tree Medical LLC	EMS SUPPLIES	09/30/2025	58652	886.26	
		Vendor Subtotal:			886.26	
01-50-00-54-0600	Fifth Third Bank	FD WALL CLOCKS	09/30/2025	1602	139.62	
		Vendor Subtotal:			139.62	
01-50-00-54-0600	Mid-Atlantic Rescue Systems, Inc	GENESIS MOUNTING BRACKETS	09/15/2025	58626	1,710.69	
		Vendor Subtotal:			1,710.69	
01-50-00-54-0600	W.C. Schauer Hardware	GARDEN HOSE FITTINGS	09/15/2025	58634	35.06	
01-50-00-54-0600	W.C. Schauer Hardware	FITTING FOR CLEANING CHEMIC	09/30/2025	58677	3.59	
01-50-00-54-0600	W.C. Schauer Hardware	FD SUPPLIES	09/30/2025	58677	11.23	
		Vendor Subtotal:			49.88	
01-50-00-54-0600	Teleflex LLC	POWER DRIVER	09/30/2025	58683	299.00	
		Vendor Subtotal:			299.00	
01-50-00-54-0600	US Gas	OXYGEN CYLINDER RENTAL AU	09/15/2025	0	272.00	
		Vendor Subtotal:			272.00	
01-50-00-54-0600	Warehouse Direct Inc	CLEANING SUPPLIES	09/30/2025	0	707.12	
		Vendor Subtotal:			707.12	
01-50-00-55-8700	Currie Motors	ADMINISTRATIVE VEHICLE PURC	09/30/2025	58654	30,631.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal:			30,631.00	
01-60-01-52-0400	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	4,410.38	
		Vendor Subtotal:			4,410.38	
01-60-01-52-0420	Bestco HARTFORD	RETIREE HEALTH	09/30/2025	58651	775.67	
		Vendor Subtotal:			775.67	
01-60-01-52-0420	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	2.85	
01-60-01-52-0420	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	123.50	
		Vendor Subtotal:			126.35	
01-60-01-52-0420	Midwest Operating Eng-Pension Tru	HEALTH INS PW RETIREES NOV 2	09/30/2025	58670	1,194.00	
		Vendor Subtotal:			1,194.00	
01-60-01-52-0425	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	102.03	
		Vendor Subtotal:			102.03	
01-60-01-53-0200	AT&T Mobility	FIRSTNET COMMUNICATIONS	09/30/2025	58650	89.54	
01-60-01-53-0200	AT&T Mobility	FIRSTNET COMMUNICATIONS	09/30/2025	58650	89.42	
		Vendor Subtotal:			178.96	
01-60-01-53-0200	Fifth Third Bank	PW INTERNET	09/30/2025	1602	187.40	
		Vendor Subtotal:			187.40	
01-60-01-53-0200	Peerless Network	PUMP STATION PHONE	09/15/2025	0	224.39	
		Vendor Subtotal:			224.39	
01-60-01-53-0200	Verizon Wireless	VERIZON DATA 7/27-8/26/2025	09/15/2025	0	36.01	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal:			36.01	
01-60-01-53-0410	IllinoisALARM Service, Inc	PW GARAGE DOOR	09/15/2025	58622	213.00	
		Vendor Subtotal:			213.00	
01-60-01-53-0410	Municipal GIS Partners, Inc	GIS CONSORTIUM SERVICES	09/15/2025	0	2,005.73	
		Vendor Subtotal:			2,005.73	
01-60-01-53-3400	Lyons & Pinner Electric Companies	STREET LIGHT REPAIR	09/15/2025	0	2,126.60	
01-60-01-53-3400	Lyons & Pinner Electric Companies	STREET LIGHT REPAIR	09/15/2025	0	2,440.04	
01-60-01-53-3400	Lyons & Pinner Electric Companies	STREET LIGHT REPAIR	09/15/2025	0	3,239.64	
		Vendor Subtotal:			7,806.28	
01-60-01-53-3550	Clesens	TREE INJECTION SUPPLIES	09/15/2025	0	4,740.50	
01-60-01-53-3550	Clesens	TREE INJECTION SUPPLIES	09/15/2025	0	456.50	
		Vendor Subtotal:			5,197.00	
01-60-01-53-3600	Alternative Energy Solutions Ltd	GENERATOR MAINTENANCE	09/15/2025	0	525.45	
		Vendor Subtotal:			525.45	
01-60-01-53-3600	South West Industries, Inc.	ELEVATOR MAINTENANCE	09/15/2025	0	900.00	
		Vendor Subtotal:			900.00	
01-60-01-53-3600	Fifth Third Bank	PIPE COVER	09/30/2025	1602	22.28	
01-60-01-53-3600	Fifth Third Bank	NEW DOOR LOCK	09/30/2025	1602	510.95	
01-60-01-53-3600	Fifth Third Bank	PW PARTS	09/30/2025	1602	28.97	
		Vendor Subtotal:			562.20	
01-60-01-53-3600	Franzen Plumbing, Inc	NEW GAS SERVICE TO EMERGEN	09/30/2025	58657	3,168.74	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal:			3,168.74	
01-60-01-53-3600	Fredriksen Fire Equipment Co.	SPRINKLER/ ALARM	09/30/2025	58658	999.74	
01-60-01-53-3600	Fredriksen Fire Equipment Co.	PW FIRE INSPECTION	09/30/2025	58658	381.60	
01-60-01-53-3600	Fredriksen Fire Equipment Co.	PW SPRINKLER	09/30/2025	58658	422.00	
01-60-01-53-3600	Fredriksen Fire Equipment Co.	VH SPRINKLER	09/30/2025	58658	422.00	
		Vendor Subtotal:			2,225.34	
01-60-01-53-3600	Horver LLC	GAS REPAIR	09/30/2025	58664	550.00	
		Vendor Subtotal:			550.00	
01-60-01-53-3600	M & M Landscaping LLC	CONTRACTUAL LANDSCAPING	09/15/2025	0	1,139.07	
		Vendor Subtotal:			1,139.07	
01-60-01-53-3600	Vulcan Construction Materials LLC	PW GROUNDS	09/15/2025	58643	904.59	
01-60-01-53-3600	Vulcan Construction Materials LLC	PW GROUNDS	09/15/2025	58643	853.30	
01-60-01-53-3600	Vulcan Construction Materials LLC	PW GROUNDS	09/15/2025	58643	1,166.54	
01-60-01-53-3600	Vulcan Construction Materials LLC	PW GROUNDS	09/15/2025	58643	283.58	
01-60-01-53-3600	Vulcan Construction Materials LLC	PW GROUNDS	09/15/2025	58643	272.60	
		Vendor Subtotal:			3,480.61	
01-60-01-53-4250	Brian Skoczek	APWA CONFERENCE PARKING	09/15/2025	58636	27.00	
		Vendor Subtotal:			27.00	
01-60-01-53-4300	Nick Petrillo	ISA & ILLINOIS ARBORIST MEMB	09/15/2025	58630	190.00	
		Vendor Subtotal:			190.00	
01-60-01-53-4300	West Cook County Solid Waste Ager	ANNUAL MEMBERSHIP DUES 25-	09/15/2025	58646	5,500.00	
		Vendor Subtotal:			5,500.00	
01-60-01-53-4400	Elmhurst Occupational Health	RANDOM TESTING	09/15/2025	58613	76.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal:			76.00	
01-60-01-53-5350	LRS Holdings LLC	STREET SWEEPING	09/15/2025	0	1,614.38	
01-60-01-53-5350	LRS Holdings LLC	MISC DUMP (TREE)	09/15/2025	0	1,613.47	
		Vendor Subtotal:			3,227.85	
01-60-01-53-5450	AEP Energy	ELECTRICITY FOR STREET LIGHT	09/30/2025	58647	2,112.88	
		Vendor Subtotal:			2,112.88	
01-60-01-53-5450	ComEd	ALLEY ELECTRICITY	09/15/2025	58605	1,779.22	
		Vendor Subtotal:			1,779.22	
01-60-01-53-5450	ComEd	STREET LIGHTING	09/15/2025	58606	874.21	
		Vendor Subtotal:			874.21	
01-60-01-54-0310	Fifth Third Bank	PW UNIFORMS	09/30/2025	1602	44.00	
		Vendor Subtotal:			44.00	
01-60-01-54-0310	FulLife, LLC	SAFETY VESTS	09/15/2025	58616	515.90	
		Vendor Subtotal:			515.90	
01-60-01-54-0600	Fifth Third Bank	BATTERIES FPR COMPUTER BAC	09/30/2025	1602	59.98	
01-60-01-54-0600	Fifth Third Bank	LOCKS	09/30/2025	1602	77.20	
01-60-01-54-0600	Fifth Third Bank	SPEED SIGN LOCKS	09/30/2025	1602	37.59	
01-60-01-54-0600	Fifth Third Bank	CHAINSAW PART	09/30/2025	1602	8.99	
01-60-01-54-0600	Fifth Third Bank	PW TOLLS	09/30/2025	1602	30.00	
		Vendor Subtotal:			213.76	
01-60-01-54-0600	W.W. Grainger Inc	GRINDING WHEEL/TOOLS	09/15/2025	0	102.18	
01-60-01-54-0600	W.W. Grainger Inc	FIRST AID SUPPLIES	09/15/2025	0	33.29	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal:			135.47	
01-60-01-54-0600	Brian Skoczek	HEAVY DUTY LIFTING CABLES F	09/15/2025	58636	122.04	
		Vendor Subtotal:			122.04	
01-60-01-54-0600	Tony's Lawnmower & Tool Service I	LANDSCAPING TOOLS	09/15/2025	58640	259.99	
		Vendor Subtotal:			259.99	
01-60-01-55-1205	Gewalt Hamilton Assoc Inc	LAKE STREET INTERSECTIONS D	09/30/2025	58661	1,819.50	
		Vendor Subtotal:			1,819.50	
01-60-05-53-5500	LRS Holdings LLC	REFUSE REMOVAL	09/15/2025	0	107,666.42	
		Vendor Subtotal:			107,666.42	
		Subtotal for Fund: 01			837,280.74	
02-00-00-21-0015	State Treasurer	PR Batch 00015.09.2025 State Income	09/15/2025	100935	1,828.35	
02-00-00-21-0015	State Treasurer	PR Batch 00016.09.2025 State Income	09/30/2025	100943	1,812.05	
		Vendor Subtotal:			3,640.40	
02-00-00-21-0015	United States Treasury	PR Batch 00015.09.2025 Medicare En	09/15/2025	100936	577.02	
02-00-00-21-0015	United States Treasury	PR Batch 00015.09.2025 Federal Inco	09/15/2025	100936	4,542.96	
02-00-00-21-0015	United States Treasury	PR Batch 00015.09.2025 FICA Emplo	09/15/2025	100936	2,467.28	
02-00-00-21-0015	United States Treasury	PR Batch 00015.09.2025 FICA Emplo	09/15/2025	100936	2,467.28	
02-00-00-21-0015	United States Treasury	PR Batch 00015.09.2025 Medicare En	09/15/2025	100936	577.02	
02-00-00-21-0015	United States Treasury	PR Batch 00016.09.2025 FICA Emplo	09/30/2025	100944	2,447.50	
02-00-00-21-0015	United States Treasury	PR Batch 00016.09.2025 Medicare En	09/30/2025	100944	572.42	
02-00-00-21-0015	United States Treasury	PR Batch 00016.09.2025 Federal Inco	09/30/2025	100944	4,528.95	
02-00-00-21-0015	United States Treasury	PR Batch 00016.09.2025 Medicare En	09/30/2025	100944	572.42	
02-00-00-21-0015	United States Treasury	PR Batch 00016.09.2025 FICA Emplo	09/30/2025	100944	2,447.50	
		Vendor Subtotal:			21,200.35	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
02-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00016.09.2025 IMRF Emplc	09/30/2025	100940	970.88	
02-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00016.09.2025 IMRF Emplc	09/30/2025	100940	1,237.54	
02-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00016.09.2025 IMRF-Volun	09/30/2025	100940	775.25	
02-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00016.09.2025 IMRF Emplc	09/30/2025	100940	1,666.75	
02-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00016.09.2025 IMRF-Volun	09/30/2025	100940	246.05	
02-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00016.09.2025 IMRF Emplc	09/30/2025	100940	762.49	
02-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00015.09.2025 IMRF-Volun	09/15/2025	100940	775.25	
02-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00015.09.2025 IMRF Emplc	09/15/2025	100940	1,628.57	
02-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00015.09.2025 IMRF Emplc	09/15/2025	100940	1,251.57	
02-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00015.09.2025 IMRF Emplc	09/15/2025	100940	931.55	
02-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00015.09.2025 IMRF-Volun	09/15/2025	100940	249.61	
02-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00015.09.2025 IMRF Emplc	09/15/2025	100940	787.40	
Vendor Subtotal:					11,282.91	
02-00-00-21-0040	ICMA Retirement Corporation - 302	PR Batch 00015.09.2025 ICMA	09/15/2025	100934	59.56	
02-00-00-21-0040	ICMA Retirement Corporation - 302	PR Batch 00015.09.2025 ICMA	09/15/2025	100934	419.00	
02-00-00-21-0040	ICMA Retirement Corporation - 302	PR Batch 00016.09.2025 ICMA	09/30/2025	100939	57.06	
02-00-00-21-0040	ICMA Retirement Corporation - 302	PR Batch 00016.09.2025 ICMA	09/30/2025	100939	418.99	
Vendor Subtotal:					954.61	
02-00-00-21-0041	AXA Equitable Retirement	PR Batch 00015.09.2025 AXA Roth	09/15/2025	100933	10.00	
02-00-00-21-0041	AXA Equitable Retirement	PR Batch 00016.09.2025 AXA Roth	09/30/2025	100938	10.00	
Vendor Subtotal:					20.00	
02-00-00-21-0050	International Union of Operating En	PR Batch 00016.09.2025 Public Work:	09/30/2025	100941	315.43	
02-00-00-21-0050	International Union of Operating En	PR Batch 00015.09.2025 Public Work:	09/15/2025	100941	325.64	
Vendor Subtotal:					641.07	
02-00-00-21-0050	International Union of Operating En	PR Batch 00016.09.2025 Public Work:	09/30/2025	100942	59.39	
02-00-00-21-0050	International Union of Operating En	PR Batch 00015.09.2025 Public Work:	09/15/2025	100942	61.46	
Vendor Subtotal:					120.85	
02-00-00-21-0050	NCPERS Group Life Ins.	PR Batch 00016.09.2025 Supplementa	09/30/2025	6731	19.15	
02-00-00-21-0050	NCPERS Group Life Ins.	PR Batch 00015.09.2025 Supplementa	09/15/2025	6731	19.20	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal:			38.35	
02-00-00-46-6580	Fred Garcia	RETURN OF PLUMBING METER	09/30/2025	58659	270.00	
		Vendor Subtotal:			270.00	
02-60-06-52-0400	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	8,541.76	
		Vendor Subtotal:			8,541.76	
02-60-06-52-0420	Midwest Operating Eng-Pension Tru	HEALTH INS PW RETIREES NOV 2	09/30/2025	58670	546.00	
		Vendor Subtotal:			546.00	
02-60-06-52-0425	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	350.59	
		Vendor Subtotal:			350.59	
02-60-06-53-0100	ComEd	PUMP STATION ELECTRICITY	09/15/2025	58606	5,082.44	
		Vendor Subtotal:			5,082.44	
02-60-06-53-0200	AT&T Mobility	FIRSTNET COMMUNICATIONS	09/30/2025	58650	89.42	
02-60-06-53-0200	AT&T Mobility	FIRSTNET COMMUNICATIONS	09/30/2025	58650	89.54	
		Vendor Subtotal:			178.96	
02-60-06-53-0200	Fifth Third Bank	PUMP INTERNET	09/30/2025	1602	106.34	
		Vendor Subtotal:			106.34	
02-60-06-53-0200	Peerless Network	MONTHLY PHONE	09/15/2025	0	173.44	
02-60-06-53-0200	Peerless Network	PUMP STATION PHONE	09/15/2025	0	56.09	
		Vendor Subtotal:			229.53	
02-60-06-53-0200	Verizon Wireless	VERIZON DATA 7/27-8/26/2025	09/15/2025	0	36.01	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal:			36.01	
02-60-06-53-0380	Intergovernmental Personnel Benefit	SEPT 2025 IPBC INSURANCE	09/02/2025	1601	28.48	
		Vendor Subtotal:			28.48	
02-60-06-53-0410	Comcast Business	INTERNET	09/15/2025	58604	428.71	
		Vendor Subtotal:			428.71	
02-60-06-53-0410	DeKind Computer Consultants	FY 2026 DEKIND HOURS BLOCK C	09/15/2025	0	2,902.50	
		Vendor Subtotal:			2,902.50	
02-60-06-53-0410	Municipal GIS Partners, Inc	GIS CONSORTIUM SERVICES	09/15/2025	0	2,005.73	
		Vendor Subtotal:			2,005.73	
02-60-06-53-0410	SBRK Finance Holdings Inc	UB WEB PAYMENTS AUGUST 202:	09/15/2025	0	38.00	
		Vendor Subtotal:			38.00	
02-60-06-53-3050	Lyons & Pinner Electric Companies	STREET LIGHT REPAIR	09/15/2025	0	990.61	
		Vendor Subtotal:			990.61	
02-60-06-53-3300	Wells Fargo Vendor Financial Servic	PRINTER LEASE	09/15/2025	58644	238.50	
02-60-06-53-3300	Wells Fargo Vendor Financial Servic	ADMIN PRINTER LEASE	09/30/2025	58686	241.53	
		Vendor Subtotal:			480.03	
02-60-06-53-3600	Alarm Detection Systems Inc	PUMP STATION ALARM	09/15/2025	0	237.45	
		Vendor Subtotal:			237.45	
02-60-06-53-3600	Fredriksen Fire Equipment Co.	ALARM INSPECTION	09/30/2025	58658	188.50	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal:			188.50	
02-60-06-53-3600	Nicor Gas Company	PUMP STATION GAS	09/30/2025	58672	58.91	
		Vendor Subtotal:			58.91	
02-60-06-53-3631	Kurtis Holle	LEAD REPLACEMENT PROGRAM	09/15/2025	58620	7,500.00	
		Vendor Subtotal:			7,500.00	
02-60-06-53-3631	Steven Hoover	LEAD LINE REPLACEMENT	09/30/2025	58663	7,500.00	
		Vendor Subtotal:			7,500.00	
02-60-06-53-3631	Joseph Sanfilippo	LEAD LINE REPLACEMENT PROC	09/15/2025	58633	7,500.00	
		Vendor Subtotal:			7,500.00	
02-60-06-53-3631	Eric Simon	LEAD SERVICE REPLACEMENT	09/30/2025	58678	7,500.00	
		Vendor Subtotal:			7,500.00	
02-60-06-53-3631	Andrew Sullivan	LEAD SERVICE REPLACEMENT	09/30/2025	58682	7,500.00	
		Vendor Subtotal:			7,500.00	
02-60-06-53-3631	Joseph Szynal	LEAD REPLACEMENT PROGRAM	09/15/2025	58638	7,500.00	
		Vendor Subtotal:			7,500.00	
02-60-06-53-3631	Turk Thomas/Best Barbara	LEAD LINE REPLACEMENT PROC	09/15/2025	58641	7,500.00	
		Vendor Subtotal:			7,500.00	
02-60-06-53-3640	Suburban General Construction Inc	CATCH BASIN REPAIRS	09/15/2025	0	15,975.00	
		Vendor Subtotal:			15,975.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
02-60-06-53-4250	Fifth Third Bank	IPWSOA CONFERENCE	09/30/2025	1602	245.00	
		Vendor Subtotal:			245.00	
02-60-06-53-4250	Michael Thomasino	IPWSOA CONFERNCE-MEAL EXPI	09/30/2025	0	86.85	
02-60-06-53-4250	Michael Thomasino	IPWSOA CONFERNCE-TRANSPOR	09/30/2025	0	33.73	
		Vendor Subtotal:			120.58	
02-60-06-53-4350	Sebis Direct (Printing)	UB PRINTING AUG 2025	09/30/2025	0	179.46	
		Vendor Subtotal:			179.46	
02-60-06-53-4480	Suburban Laboratories Inc	WATER TESTING	09/15/2025	0	185.00	
		Vendor Subtotal:			185.00	
02-60-06-53-5350	LRS Holdings LLC	STREET SWEEPING	09/15/2025	0	155.93	
02-60-06-53-5350	LRS Holdings LLC	STREET SWEEPING	09/15/2025	0	1,138.21	
		Vendor Subtotal:			1,294.14	
02-60-06-54-0310	FulLife, LLC	SAFETY VESTS	09/15/2025	58616	221.10	
		Vendor Subtotal:			221.10	
02-60-06-54-0310	Brian Skoczek	WORK BOOTS	09/30/2025	58679	115.50	
		Vendor Subtotal:			115.50	
02-60-06-54-0600	Core & Main LP	METERS	09/15/2025	0	1,638.00	
		Vendor Subtotal:			1,638.00	
02-60-06-54-0600	Datasource Ink	WATER PRINTER INK	09/15/2025	58607	170.00	
		Vendor Subtotal:			170.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
02-60-06-54-0600	Hawkins Inc	WATER TREATMENT CHEMICALS	09/15/2025	0	693.10	
		Vendor Subtotal:			693.10	
02-60-06-54-0600	HD Supply Inc	PUMP PARTS	09/15/2025	0	89.89	
		Vendor Subtotal:			89.89	
02-60-06-54-1300	Sebis Direct (Postage)	UTILITY BILLING POSTAGE SEPT	09/15/2025	0	863.57	
		Vendor Subtotal:			863.57	
02-60-06-54-2200	City of Chicago	WATER PURCHASE 7.15.2025-8.15.	09/15/2025	58602	89,705.07	
02-60-06-54-2200	City of Chicago	WATER PURCHASE 7.15.2025-8.15.	09/15/2025	58602	114,458.85	
		Vendor Subtotal:			204,163.92	
02-60-06-55-0500	Futurity19 Inc	PUMP STATION FENDING IMPROV	09/15/2025	58617	19,900.00	
		Vendor Subtotal:			19,900.00	
02-60-06-55-1150	Christopher B. Burke Engineering Ltd	VILLAGE HALL PERMEABLE PAV	09/30/2025	0	20,264.51	
		Vendor Subtotal:			20,264.51	
02-60-06-55-1150	Innovative Underground	2025 SEWER LINING PAYMENT #1	09/15/2025	58623	116,893.10	
		Vendor Subtotal:			116,893.10	
02-60-06-55-1300	Dixon Engineering Inc	RESERVOIR TECHNICAL SPECIFIC	09/15/2025	58609	7,200.00	
		Vendor Subtotal:			7,200.00	
		Subtotal for Fund: 02			503,310.96	
03-00-00-55-9100	Schroeder Asphalt Services Inc	2025 STREET IMPROVEMENT PRC	09/15/2025	58635	78,185.25	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal:			78,185.25	
		Subtotal for Fund: 03			78,185.25	
13-00-00-55-8720	Elan City Inc	RADAR SPEED SIGNS	09/15/2025	58611	14,800.00	
		Vendor Subtotal:			14,800.00	
		Subtotal for Fund: 13			14,800.00	
14-00-00-21-0010	HFS Bureau of Fiscal Operations-GE	IHFS-GEMT FOR 50% DUE TO THE	09/30/2025	58662	25,534.78	
		Vendor Subtotal:			25,534.78	
14-00-00-44-4240	Alltech Tracking LLC	FEES ON COLLECTIONS JULY 202	09/30/2025	58648	300.84	
		Vendor Subtotal:			300.84	
14-00-00-53-0370	American Traffic Solutions Inc	MONTHLY CHARGE FOR AUTOM.	09/15/2025	0	6,901.50	
		Vendor Subtotal:			6,901.50	
14-00-00-53-0380	Christopher B. Burke Engineering Lt	EV CHARGING STATION PROJECT	09/15/2025	0	4,155.00	
		Vendor Subtotal:			4,155.00	
14-00-00-53-5700	HFS Bureau of Fiscal Operations-GE	IHFS-GEMT FOR 50% DUE TO THE	09/30/2025	58662	27,390.07	
		Vendor Subtotal:			27,390.07	
14-00-00-55-1205	Village of Rosemont	DESPAINES RIVER TRAIL PHASI	09/30/2025	58685	66,900.00	
		Vendor Subtotal:			66,900.00	
14-00-00-55-8620	DeKind Computer Consultants	FY 2026 DEKIND CUSTOM PC	09/15/2025	0	4,315.39	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal:			4,315.39	
		Subtotal for Fund: 14			135,497.58	
31-00-00-53-0100	ComEd	MADISON ELECRCITY	09/15/2025	58606	160.01	
		Vendor Subtotal:			160.01	
		Subtotal for Fund: 31			160.01	
32-00-00-55-4300	Novick Orthodontics	FACADE GRANT PROGRAM - 7351	09/15/2025	58628	5,000.00	
		Vendor Subtotal:			5,000.00	
		Subtotal for Fund: 32			5,000.00	
		Report Total:			1,574,234.54	



MEMORANDUM

Date: October 13th, 2025

To: President Adduci & Village
Board of Trustees

From: Matt Walsh, Village Administrator

Subject: Administration Report

Upcoming Public Meetings and Closures

Tuesday, October 14 th	7:00pm	Sustainability Commission
Wednesday, October 22 nd	6:00pm	Quarterly Community Safety Meeting
Thursday, October 23 rd	7:00pm	Historic Preservation Commission

Recent Payments of >\$10,000

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

Vendor	Amount	Description
Fire Services Inc	\$10,920.85	Engine Repairs
Fifth Third Bank	\$17,406.05	Village Hall Credit Card
Bestco Hartford	\$10,789.32	Retiree Benefits
State Treasurer	\$17,794.57	State Income Tax

September 2025 Highlights	
New Business Licenses	0
Freedom of Information Act Requests	17
Net New Email Subscribers (Past 30 days)	10



MEMORANDUM

Date: October 13, 2025

To: Matt Walsh, Village Administrator

From: Rosey McAdams, Director of Finance

Subject: Annual Comprehensive Financial Report
For the Fiscal Year Ended April 30, 2025

The Village's Annual Comprehensive Financial Report (ACFR) for the Fiscal Year Ended April 30, 2025, has been provided for your review and acceptance. The ACFR has been audited by an independent auditor, Sikich, LLP and complies with generally accepted accounting principles and legal requirements.

Fund Highlights

General Fund

General Fund Revenues Fiscal Year Ended April 30, 2025

	2024	2025		\$ Actual	% Actual
	Actual	Final Budget	Actual	over (under) Budget	over (under) Budget
Property Taxes	\$ 7,518,773	\$ 7,627,767	\$ 7,758,373	\$ 130,606	1.71%
Non-Home Rule Sales Tax	1,091,379	1,052,477	1,247,040	194,563	18.49%
Utility Taxes	614,471	628,267	646,138	17,871	2.84%
Transfer Taxes	104,661	138,851	122,488	(16,363)	-11.78%
Communications Tax	199,235	183,313	183,638	325	0.18%
Sales Tax	2,468,793	2,348,762	2,730,601	381,839	16.26%
State Income Tax	1,918,244	2,003,607	2,036,466	32,859	1.64%
Replacement Tax	350,758	376,410	215,361	(161,049)	-42.79%
Use Tax	441,934	494,223	306,213	(188,010)	-38.04%
Other Taxes/Intergovernmental	843,782	458,975	557,689	98,714	21.51%
Total Taxes/Intergovernmental	15,552,030	15,312,652	15,804,007	491,355	3.21%
Licenses and Permits	1,113,398	1,391,819	1,369,085	(22,734)	-1.63%
Charges for Services	2,406,308	2,591,234	2,496,449	(94,785)	-3.66%
Fines and Forfeits	235,161	353,627	253,898	(99,729)	-28.20%
Investment Income	524,498	376,444	530,703	154,259	40.98%
Other	344,218	280,008	404,144	124,136	44.33%
Total Revenues	\$ 20,175,613	\$ 20,305,784	\$ 20,858,286	\$ 552,502	2.72%

General Fund actual revenues were more than budgeted revenues by \$552,502 or 2.72%. Property tax revenues were higher than budgeted due to the timing of property tax collections. Property tax revenues

ACFR for the Fiscal Year Ended April 30, 2025

include the second installment of the 2023 Levy and the first installment of the 2024 levy. State Income Tax revenues continue to increase. The FY 2026 State budget did not change the local share of 6.47% to the Local Government Distributive Fund (LGDF). Reductions in the Personal Property Replacement Tax (PPRT) allocations are ongoing and revenue collections have declined. Use tax revenues have been declining due to how this revenue source is allocated. Prior to January 1, 2025 this was distributed per capita but this was changed January 1, 2025. It is now based on the jurisdiction where the item is shipped or delivered. Contributions and grants were higher than expected due to the receipt of grant revenue deferred from a prior year. Revenues from sales tax and non-home rule sales tax were above the budgeted amounts. Several revenues saw increases due to inflation and the increase in the Consumer Price Index (CPI).

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

General Fund Expenditures by Department Fiscal Year ended April 30, 2025

Department	2024	2025		Percent Expended
	Actual	Final Budget	Actual	
Administration	\$ 1,756,867	\$ 1,862,763	\$ 1,899,444	101.97%
E911	314,107	380,084	398,156	104.75%
Boards & Commissions	87,499	100,473	49,493	49.26%
Legal Services	145,602	193,000	189,155	98.01%
Building	612,673	631,534	594,394	94.12%
Police Department	7,058,180	7,643,146	7,416,035	97.03%
Fire Department	5,783,692	6,073,494	6,033,668	99.34%
Public Works	1,558,332	1,879,780	1,886,804	100.37%
Sanitation	1,273,343	1,304,877	1,310,359	100.42%
Total Expenditures	\$18,590,295	\$20,069,151	\$19,777,508	98.55%

General Fund expenditures in total are slightly below the budgeted amount for the fiscal year. This is due in part to personal services in the Police department coming in under budget. Personal services include step increases for employees based on contract wage scales and also include pension contributions. The actual contributions to both the Police and Fire pension funds were below the budgeted amounts. The budget reflects what was levied and the actual amounts recorded reflect when the taxes were received. Administration expenditures are above the budget due partly to an increase in the liability deductible. The Building Department expenditures are slightly below due to a decrease in contractual services. E911 expenditures are up because the West Suburban Consolidated Dispatch Center contribution has increased due to rising operational costs and equipment purchases. All other

ACFR for the Fiscal Year Ended April 30, 2025

expenditures are lower than budgeted. Staff limited non-essential expenditures and changes in staffing causes expenditures to be reduced.

Police Department expenditures are slightly lower than budgeted due to vacancies being filled with new hires that are paid at a lower rate. Public Safety pension contributions were increased per the Pension Funding Policies for the funds approved by the Village Board and the respective pension boards. This fiscal year the funding was based on the recommended contributions provided in the actuarial valuations prepared by actuarial consultants. Public Works expenditures were in line with the budget. Personal services were slightly below budgeted amounts offset by an increase in contractual services. Salary increases were included based on the most recent Local 150 collective bargaining agreement. A new agreement was approved and expires on April 30, 2028.

For accounting purposes only, the Deposit with Intergovernmental Risk Management Association (IRMA), a public entity risk pool, is included in Assigned fund balance and is the primary reason for the increase in the Assigned fund balance.

General Fund Comparison of the Results of Operations and Fund Balance Fiscal Years 2025 and 2024		
	2025	2024
Revenues	\$ 20,858,286	\$ 20,175,613
Expenditures	(19,777,508)	(18,590,295)
Other Financing Sources (Uses)	(795,408)	(1,053,438)
Results of Operations	285,370	531,880
Fund Balance - Beginning	14,679,101	14,147,221
Fund Balance - Ending	\$ 14,964,471	\$ 14,679,101
Nonspendable	\$ 2,850,390	\$ 2,790,490
Restricted - Working Cash	535,032	535,032
- Public Safety	137,207	127,802
Assigned for		
Insurance	2,276,912	2,094,326
Subsequent Year's Budget	161,461	417,124
Unassigned	9,003,469	8,714,327
Total Fund Balance	14,964,471	14,679,101
Amount Restricted for Working Cash as a % of Subsequent Year's Budgeted Expenditures	45.0%	44.2%

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

ACFR for the Fiscal Year Ended April 30, 2025

The Village's financial policy requires that the General Fund's unassigned fund balance, plus the amount restricted for working cash be at least 25% of the General Fund total budgeted annual expenditures in the most recently approved annual budget. This reserve is intended to provide financial resources for the Village in the event of an emergency or due to the loss of, or reduction in, a major revenue source and to provide adequate coverage for variations in cash flows due to the timing of receipts and disbursements. The amount available increased to \$9,538,501 in FY 2025 from \$9,249,359 in FY 2024 and continues to exceed the 25.0% required by the policy. This increase is due to reduced spending and revenues exceeding projections and is offset by the non-spendable balances which include the advances made to the Madison Street TIF for property purchases. These advances will be paid back to the Village from Incremental Tax dollars. The slight decrease in Other Financing Sources (Uses) is because the annual transfer from the General Fund to the Capital Equipment Replacement Fund (CERF) was less than last fiscal year. The funds are accumulated for future vehicle and equipment replacements.

Waterworks and Sewerage Fund

Revenues, Expenses and Changes in Net Position Fiscal Year Ended April 30, 2025 and 2024

	2024		2025	
	Actual	Final Budget	Actual	
Operating Revenues	\$ 5,713,081	\$ 5,722,201	\$ 5,696,359	
Operating Expenses Excluding Depreciation	(3,859,386)	(6,883,243)	(4,346,286)	
Nonoperating Revenues (Expenses)	(109,549)	(996,573)	(91,215)	
Income (Loss) before Depreciation	1,744,146	(2,157,615)	1,258,858	
Depreciation	(388,893)	(390,760)	(364,670)	
Change in Net Position	\$ 1,355,253	\$ (2,548,375)	\$ 894,188	

The Waterworks and Sewerage fund experienced a \$894,188 increase in Net Position for the Fiscal Year ended April 30, 2025. Revenues were slightly below the budget. Water and Sewer Sales were in line or slightly below expectations due to billed water consumption and weather conditions. Revenues include a .81% increase in rates in June 2024 to fund the rate increase from the City of Chicago for water and for operating and capital improvements costs.

Actual expenditures are below the budgeted amount. The main factor for the large variance is because the Lead Service Line project has been deferred. Staff is still gathering inventory information and looking for grant funding to help defray the costs of this project. The Local 150 union contract did expire on April 30, 2025. A new contract between the Village and Local 150 has been agreed upon and will go through April 30, 2028. The amount paid to the City of Chicago for water reflects a 3.37% increase in the rate and is based on water consumption. The cost decreased slightly due to water consumption. Capital outlay expenditures decreased from last fiscal year. The recording of the expense related to a capital project may cross over fiscal years based on the timing of the completion of work. Expenses also include interest on the IEPA Loan that was used to finance the NSMP project and the 2022A Debt Certificates that was used to finance the AMI project.

Annual Comprehensive Financial Report

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

Requested Action

Motion to Acceptance of the Village's Annual Comprehensive Financial Report for the Fiscal Year Ended April 30, 2025.

Village of River Forest, Illinois



Annual Comprehensive Financial Report

For the Fiscal Year Ended April 30, 2025



Issued by:

Rosemary McAdams

Finance Director

Keke Boyer

Assistant Finance Director

VILLAGE OF RIVER FOREST, ILLINOIS

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

For the Year Ended
April 30, 2025

Matt Walsh
Village Administrator

Prepared by the Finance Division

Rosemary McAdams
Finance Director

Keke Boyer
Assistant Finance Director

VILLAGE OF RIVER FOREST, ILLINOIS
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INTRODUCTORY SECTION

Village of River Forest, Illinois
Principal Officials
April 30, 2025

VILLAGE OFFICIALS



VILLAGE PRESIDENT
Catherine M. Adduci



VILLAGE CLERK
Jonathan Keller

VILLAGE TRUSTEES



Erika Bachner



Kathleen Brennan



Lisa Gillis



Ken Johnson



Robert O'Connell



Respicio Vazquez

VILLAGE ADMINISTRATOR
Matt Walsh

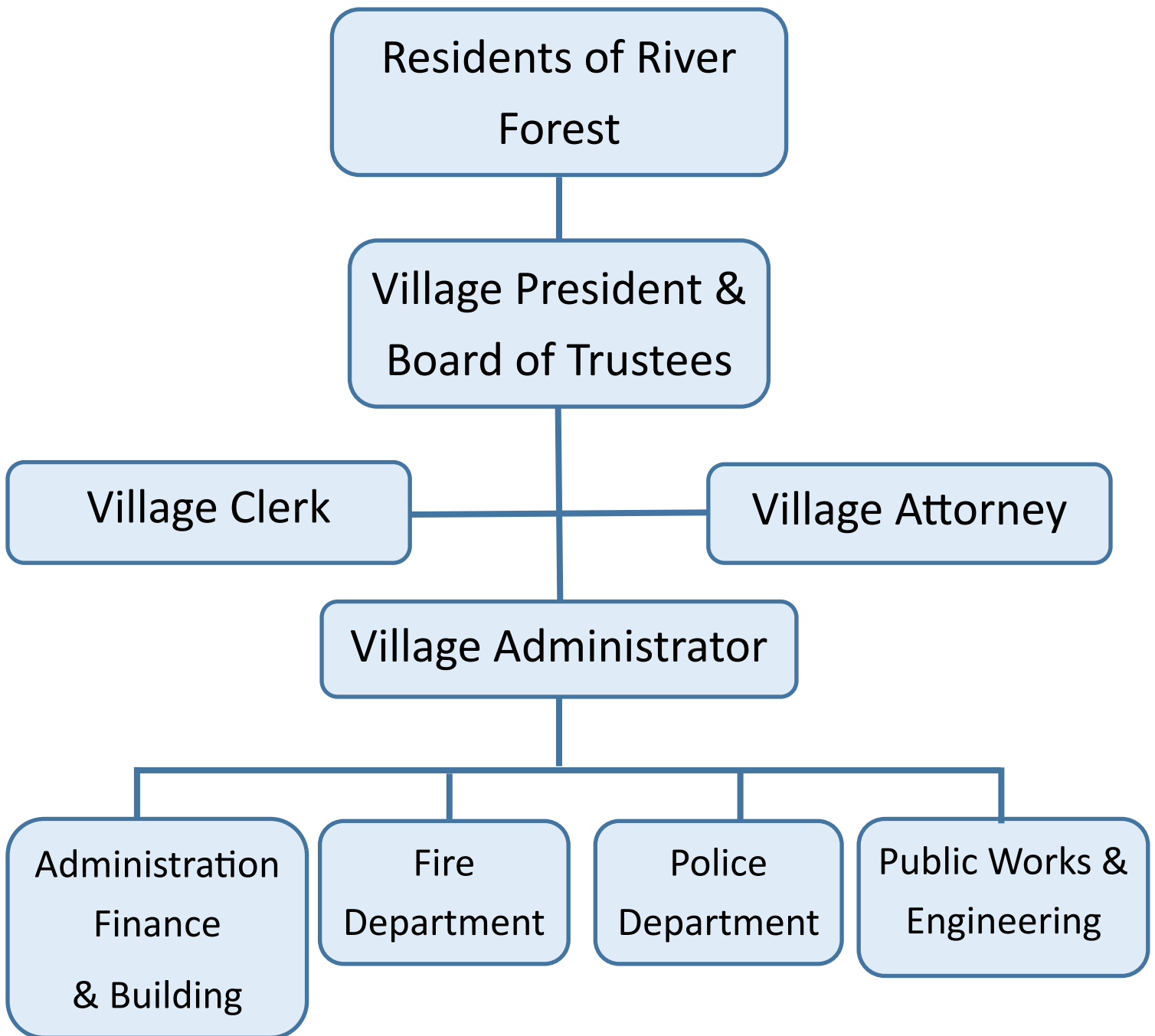
FINANCE DIRECTOR
Rosemary McAdams

POLICE CHIEF
James O'Shea

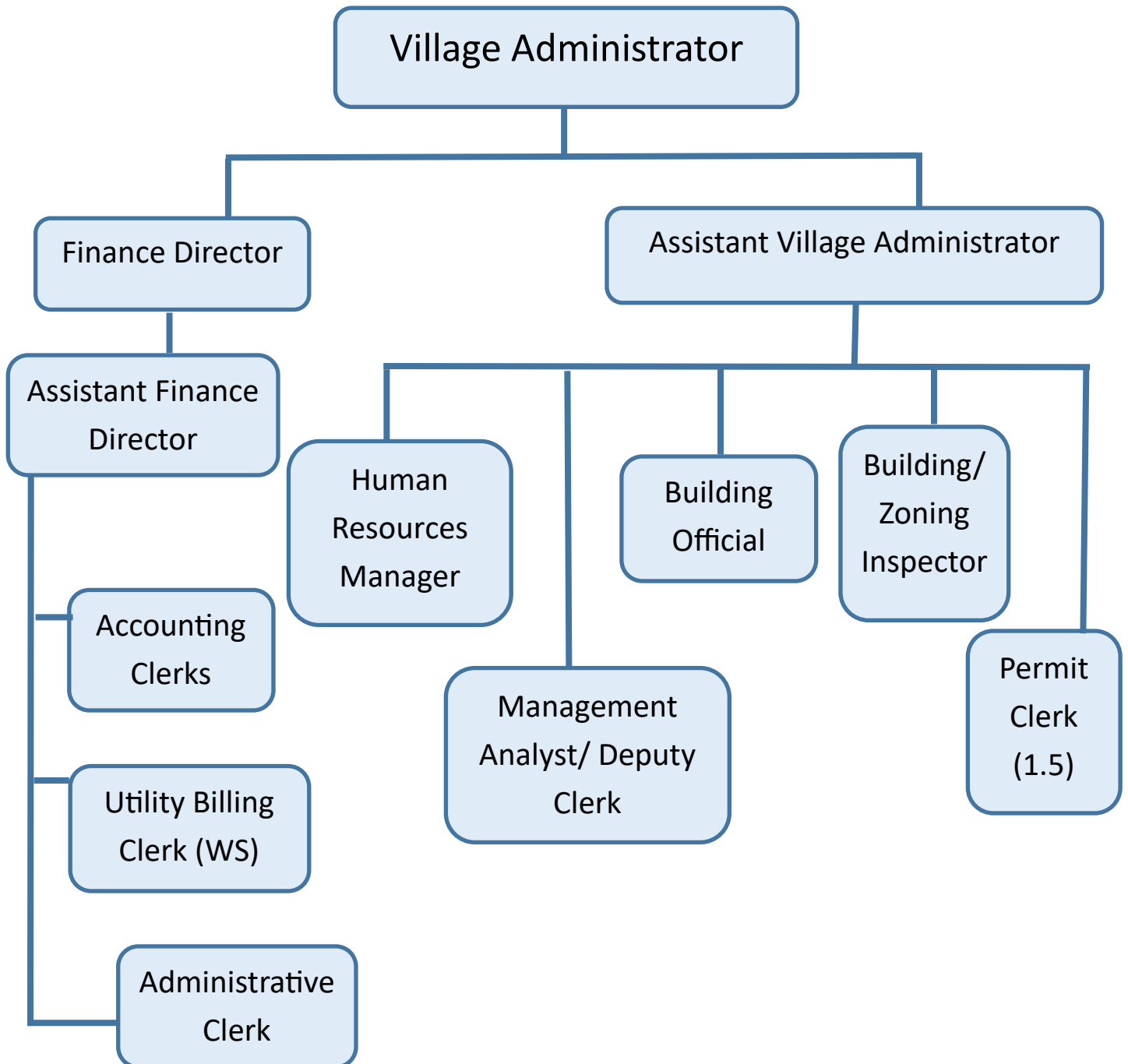
**PUBLIC WORKS &
ENGINEERING DIRECTOR**
Jack Bielak

FIRE CHIEF
Thomas Gaertner

Village of River Forest Organizational Chart



Administration Organizational Chart





Government Finance Officers Association

Certificate of
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for Excellence
in Financial
Reporting

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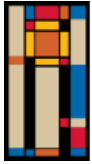
**Village of River Forest
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

April 30, 2024

Christopher P. Morrill

Executive Director/CEO



RIVER FOREST

Proud Heritage • Bright Future

October 6, 2025

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

Village President
Catherine Adduci

Village Clerk
Jonathan Keller

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

The Annual Comprehensive Financial Report (ACFR) of the Village of River Forest, Illinois, for the fiscal year ended April 30, 2025, is hereby presented. State law requires an annual audit for local governments. The audit must be conducted in accordance with generally accepted auditing standards, include all of the accounts and funds of the Village, and be completed within six months after the close of the fiscal year. The Village is required to issue a report on its financial position and activity presented in conformance with generally accepted accounting principles (GAAP). The ACFR strives to exceed the basic legal requirements of state law and provides additional information to assist readers in understanding the Village's fiscal condition. As the auditor's report explains, the additional information provided in the ACFR was not audited, although it was reviewed by the auditors for information that might conflict with the audited information.

The financial report consists of management's representations concerning the finances of the Village of River Forest. Responsibility for the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the Village. To the best of my knowledge and belief, this report is accurate in all material respects; it fairly represents the Village's financial position and results of operations; and it provides all the disclosures needed to understand the Village's financial activities in Fiscal Year 2025. All disclosures necessary to enable the reader to gain an understanding of the Village's financial activities have been included. To provide a reasonable basis for making these representations, management has established a comprehensive internal control framework that is designed both to protect the Village's assets from loss, theft, or misuse, and to compile sufficient reliable information for the preparation of the financial statements in accordance with GAAP. Because the cost of internal controls should not exceed anticipated benefits, the Village's internal controls have been designed to provide reasonable, rather than absolute assurance that the financial statements will be free from material misstatement.

The Village's financial statements have been audited by **Sikich CPA LLC**, a firm of licensed independent auditors that were selected by the Village Board of Trustees as the independent auditors for the Village. The goal of the independent audit is to provide reasonable assurance that the financial statements of the Village of River Forest are free from material misstatement. The independent auditor issued an unmodified ("clean") opinion on the Village's financial statements for the year ended April 30, 2025. The independent auditor's report is located in the beginning of the financial section of this report. The Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The letter of transmittal should be read in conjunction with the MD&A.

Profile of the Government

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

Located approximately 10 miles west of downtown Chicago, residents have the benefit of the employment and entertainment opportunities offered by the City of Chicago combined with the advantages of a quiet residential community. The Village of River Forest has a land area of 2.5



square miles with approximately 31.6 miles of streets. The Des Plaines River borders the western edge of the Village and a commuter train station provides convenient access to the City of Chicago. The population of the Village, per the 2020 census, is 11,717. River Forest has diverse residential architecture that is quite unique and

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

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

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

There were 80.5 full-time equivalent positions in the Fiscal Year 2025 annual budget. There are four different labor contracts that represent sworn police officers, firefighters, fire lieutenants, and public works employees.

Local Economy

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

The Village has additional retail development along the North Avenue, Madison Street and Harlem Avenue corridors. The Village established a TIF district on Madison Street during Fiscal Year 2017. The Madison Street TIF began receiving incremental property tax revenues in Fiscal Year 2019. Demolition of several properties in the corridor was completed in fiscal year 2024. The Village and its Economic Development Commission have been working on redevelopment possibilities for this space within the Madison Street TIF District. In fiscal year 2025 The Village entered into an agreement with a brokerage firm to help attract interest in redevelopment opportunities on Madison Street. The North Avenue TIF was established in August of 2018 and began receiving incremental property tax revenues during Fiscal Year 2022.

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

Real estate activity in the Village has flourished in recent years. Building permit applications for property improvements and new construction of homes also continue to be submitted for approval from the Village. In fiscal year 2025 we continued to see more sales of property and increases in property values.

The Village's equalized assessed valuation (EAV) for 2024 levy year is \$746.6 million. The EAV decreased \$6.5 million, or about .9%, from \$753.1 million in the 2023 levy year to \$746.6 million in the 2024 levy year. This decrease is attributable to tax appeals from the 2023 reassessment. Cook County is divided into three regions for assessment purposes and each of these regions is reassessed every three years ("triennials"). The Village is part of the southern and western suburbs which were reassessed for tax year 2023. Property values increased with the reassessment in 2023. The River Forest Township Assessor reported that between the 2020 and 2023 reassessments, the median change in assessed value was 32%. Increased property values, however, do not necessarily result in an increase in property tax revenues. Only new property or an increase in the Consumer Price Index results in higher revenues. New property includes taxable commercial and residential improvements during the year and property value associated with home improvement exemptions that expired during the three years prior to the reassessment year. The Village collected \$122,488 from its .1% residential real estate transfer tax from property sales during the year.

Property values are expected to remain substantially the same in 2025. In non-reassessment years generally the only changes to the Equalized Assessed Value are due to new property, assessment appeals by residential and commercial property taxpayers, and changes to the equalization factor calculated by the State.

Equalized Assessed Value

Year	Equalized Assessed Value	Increase (Decrease)	% Increase (Decrease)
2024	\$ 746,595,952	\$ (6,489,125)	-0.86%
2023	753,085,077	\$ 174,171,593	30.09%
2022	578,913,484	(15,406,055)	-2.59%
2021	594,319,539	(46,064,145)	-7.19%
2020	640,383,684	83,286,368	14.95%

Commercial, institutional and residential building activity during the fiscal year saw increases from the prior year. In Fiscal Year 2025, 470 building permits were issued with a value totaling \$20,909,252 for residential, institutional and commercial property improvements and new residential and industrial development.

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

Long-Term Financial Planning

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

The Village prepares a five-year Capital Improvement Program (CIP) each year at the beginning of the budget process. The CIP is a multi-year planning instrument used to identify needed capital projects for improvements to Village buildings, equipment and infrastructure and capital equipment purchases, and to coordinate the financing and timing of these improvements. The program includes vehicles and equipment, building and other improvements, street, curb, sidewalk and alley construction and rehabilitation and the replacement of water and sewer infrastructure. Each year buildings are evaluated and any recommended building improvements were included in the FY 2025 Capital Improvement Program. Each year the CIP is updated to incorporate new capital projects, changing goals and priorities, and additional funding sources.

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

The automated traffic signal enforcement fines are deposited into the Capital Improvement Fund, which is used for building and infrastructure improvements including alley, parking lot, building, information technology and other miscellaneous improvements. In fiscal year 2021 the Village entered into a contract with a new vendor. These traffic devices were brought back into service in FY 2023 and revenues began being collected and transferred to the Village. A portion of revenues received from ambulance fees has been allocated to the Capital Improvement Fund to be used for capital improvements.

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

Relevant Financial Policies

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

The Village has Pension Funding Policies in place for the Police and Firefighters' Pension Funds. These comprehensive funding policies stipulate the actuarial assumptions to be used in determining the Village's contribution to the funds each year. These funding policies have periodically been reviewed for both funds to evaluate the pension funding progress and to determine if adjustments are needed. The Pension Funding Policies for both funds remain the same and include a 7% interest rate assumption. In the previous policy the Police Pension Fund used a 6.75% interest rate assumption. The Fire Pension Board also approved the Policy. The Police Board intends to continue to use a 6.75% interest rate assumption in its Property Tax Levy recommendation to the Village Board. The expectation is to see some stabilization of pension funding based on the consolidation of investment assets of public safety pension funds Public Act 101-0601 which has been implemented for both pension funds. The current policies were used in the May 1, 2025, actuarial reports that determine the pension contribution included in the 2025 Property Tax Levy that will be presented for approval in December of 2025.

According to the Village's Fund Balance Reserve Policy, the General Fund unassigned fund balance, plus the amount restricted for working cash, should be maintained at a minimum of 25% of the General Fund total budgeted annual expenditures in the most recently approved annual budget. At April 30, 2025, this portion of fund balance is \$9,538,501 or 45.0% of Fiscal Year 2026 budgeted expenditures. This minimum fund balance policy is intended to provide financing for unanticipated expenditures and to prevent cash flow shortages.

General Fund

Fiscal Year	Unassigned Fund Balance plus Restricted for Working Cash	Percentage of Susequent Year's Budgeted
2025	\$9,538,501	45.0%
2024	\$9,249,359	44.2%
2023	\$8,842,284	44.3%
2022	\$7,162,903	38.7%
2021	\$5,523,073	33.3%
2020	\$5,219,038	31.1%
2019	\$5,562,611	33.6%
2018	\$5,900,900	37.2%
2017	\$7,466,557	47.2%
2016	\$6,933,290	44.8%

The increase in the Village's Unassigned Fund Balance was due to actual revenues exceeding expenditures during the year. Expenditures being lower also resulted in an overall increase.

Major Initiatives

Under the leadership of the Village Board of Trustees and the Village's management team, the staff has worked hard to seek ways to enhance revenues, reduce costs, and improve efficiencies in order to reduce the financial burden on the community.

Economic development continued to be an important focus for the organization in an effort to continue to improve property values as well as stabilize our property taxes. There were several instances to highlight. Several areas within the Village have an opportunity for redevelopment. Specifically, at the corner of Lake Street and Lathrop Ave and a portion of the 7600 block of Madison Street. The original planned development for Lake and Lathrop, that was approved in FY 2022, has been stopped and the Village continues to monitor the foreclosure litigation and stands ready to review future development plans for the site.

The Village and its Economic Development Commission have been working on redevelopment possibilities for the Madison Street TIF District. The Village entered into an agreement with a brokerage firm to help attract interest in redevelopment opportunities in this District. The Village continues to have a strong commercial presence at River Forest Town Center as well as strong grocery shopping options from stores such as Whole Foods, Jewel and Fresh Thyme Farmers Market. Whole Foods has begun working on the expansion and hopes for completion in the fall of 2025. All of these efforts have positive effects on the Village's ability to help strengthen the overall property values in River Forest and add new value to stabilize the property tax base.

Liability risk is managed by maintaining sufficient insurance and also through routine monitoring of potential loss situations. A safety committee, comprised of employee representatives from each Village department, meets regularly to review accident and injury reports involving employees. The safety committee makes recommendations and suggestions to improve and promote workplace safety. The Village also participates in a risk management program that is administered by the Intergovernmental Risk Management Agency (IRMA). IRMA is a consortium of 73 local municipalities and special service districts in northeastern Illinois that work together to manage risk and fund their property, casualty, and workers' compensation claims.

The Village issued \$600,000 in General Obligation Limited Tax Bonds, Series 2024 in Fiscal Year 2024. The bonds are payable from a property tax levy using the Village's available debt service extension base as defined in the Property Tax Extension Limitation Law. The proceeds have been deposited in the Infrastructure Improvement Bond Fund and have been used to fund street improvements. The Village also issued \$5,240,000 in General Obligation Debt Certificates, Series 2022 which funded the Green Alley Project completed in FY 2024 and the Advanced Metering Infrastructure Project (AMI) completed in FY 2022. The Village intends to use alternative revenue sources to pay the debt service on the 2022 General Obligation Debt Certificates. The Village maintained an Aa2 rating from Moody's Investors Service due to the Village's very strong financial performance, good financial management and policies, budgetary flexibility, strong reserves, and low debt burden. The rating also reflects the Village's accessibility to and participation in the deep and diverse Chicago metropolitan area and its very strong local economy.

Awards and Acknowledgments

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

The Village earned the GFOA's Certificate for the ACFR provided for the fiscal year ended April 30, 2024, for the seventeenth consecutive year. It was determined that the ACFR for that year sufficiently applied the appropriate generally accepted accounting principles, met applicable legal requirements, and also satisfied the reporting requirements of the GFOA's certificate program. A copy of the Certificate of Achievement for the fiscal year ended April 30, 2024, is provided on page iv. A Certificate of Achievement is valid for only one year. I believe this ACFR, for the fiscal year ended April 30, 2025, meets the GFOA's Certificate of Achievement program requirements, and it will be submitted to the GFOA to determine its eligibility for the Certificate of Achievement.

The Village also received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the Year ended April 30, 2025. To qualify for the award, the Village's budget document had to be judged proficient as a policy document, a financial plan, an operations guide, and a communications device.

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

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

Respectfully submitted,

A handwritten signature in cursive script that reads "Rosemary McAdams".

Rosemary McAdams
Finance Director

FINANCIAL SECTION

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

SIKICH.COM

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of River Forest, Illinois (the Village) as of and for the year ended April 30, 2025, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of River Forest, Illinois as of April 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Change in Accounting Principle

As described in Notes 4 and 12 to the financial statements, the Village adopted the Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, for the year ended April 30, 2025. The implementation of GASB Statement No. 101 resulted in changes to accrual of compensated absence balances. Our opinion was not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Other Matters

Required Supplementary Information

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

Supplementary Information

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

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the Village of River Forest, Illinois' basic financial statement for the year ended April 30, 2024, which are not presented with the accompanying financial statements. In our report dated October 9, 2024, we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of River Forest, Illinois' basic financial statements as a whole. The 2024 comparative information included on certain combining and individual fund statements and schedules is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information included on certain combining and individual fund statements and schedules are fairly stated in all material respects in relation to the financial statements from which they have been derived.

Other Information

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

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

Sikich CPA LLC

Naperville, Illinois
October 6, 2025

**GENERAL PURPOSE EXTERNAL
FINANCIAL STATEMENTS**

VILLAGE OF RIVER FOREST, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
APRIL 30, 2025

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

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

FINANCIAL HIGHLIGHTS

- ➔ The assets and deferred outflows of the Village exceeded its liabilities and deferred inflows at April 30, 2025 by \$19,433,059.
- ➔ The Village's total net position increased by \$3,300,787 during the fiscal year to \$19,433,059 from the prior year's restated net position of \$16,132,272. Governmental activities net position increased by \$2,406,599 and business-type activities net position increased by \$894,188.
- ➔ Deferred outflows of resources decreased \$1,170,800 to \$4,381,135 and deferred inflows of resources increased \$137,913 to \$8,429,679.
- ➔ The Village's combined governmental funds ending fund balance increased by \$1,302,787 to \$26,279,723 from the prior year's fund balance of \$24,976,936.
- ➔ At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$9,003,469, an increase of \$289,142. The assigned fund balance was \$2,438,373, a decrease of \$73,077. The nonspendable fund balance in the fund increased by \$59,900 to \$2,850,390.
- ➔ Net capital assets of governmental activities increased by \$452,235 and business-type activities decreased by \$182,288 in the current fiscal year due to the acquisition of vehicles, equipment and buildings and infrastructure improvements reduced by depreciation expense and the disposal of capital assets.
- ➔ The Village's long-term liabilities decreased by \$2,660,237 to \$58,634,899. Long-term liabilities include \$37,938,457 in Net Pension Liabilities, which decreased \$1,391,731 from the prior fiscal year. The total OPEB liability of \$5,680,632 is also included in long term liabilities. Other long-term liabilities were reduced due to bond and loan principal payments during the fiscal year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Village of River Forest's basic financial statements. The Village's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The Governmental Accounting Standards Board (GASB) reporting model stipulates that the government financial activities are presented in two ways: as government-wide accrual-based statements, and as modified-accrual fund statements. This overview provides an explanation of the differences between these statements. Basically, the government-wide statements provide information on the financial condition of the Village as a whole, while the fund statements provide information on the availability and use of resources that are segregated for specific purposes. The Annual Comprehensive Financial Report (ACFR) also includes other elements that are essential to understanding the statements. These include the Required Supplementary Information, and the Combining and Individual Financial Statements and Schedules and Supplementary Information.

Government-wide Financial Statements

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

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

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

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

The government-wide financial statements can be found on pages 5-8 of the report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Fund financial statements provide more complete and detailed information about the Village's major functions and activities. All of the funds of the Village can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

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

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

The Village maintains eight individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General, Capital Equipment Replacement and Madison Street TIF Funds, which are considered major funds. There are five nonmajor governmental funds: the Motor Fuel Tax (MFT), Debt Service, Capital Improvements, North Avenue TIF and the Infrastructure Improvement Bond Funds. Data from the nonmajor governmental funds are combined into a single, aggregated presentation. More detailed information on each individual fund is presented in the section entitled: Combining and Individual Fund Financial Statements and Schedules, starting on page 90. The Village adopts an annual budget for each governmental fund. A budgetary comparison statement has been provided for each fund to demonstrate compliance with this budget. The governmental fund financial statements can be found on pages 9-13, in the Basic Financial Statements section of this report.

Proprietary Funds

Proprietary funds are presented in the same manner in both the fund statements and government-wide statements, with depreciation as an expense and long-term debt included in the calculation of net position. The fund statements provided in this report provide additional detail. The Village maintains one proprietary fund, an enterprise fund called the Waterworks and Sewerage Fund. The statements for this fund can be found on pages 14-18 of this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Activities from fiduciary funds are not included in the Village's government-wide financial statements because the resources of these funds are not available to support the Village's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The Village has two fiduciary funds: the Police Pension Fund and the Firefighters' Pension Fund, each of which are managed by separate boards. The combining fund statements, the Statement of Fiduciary Net Position – Pension Trust Funds and the Statement of Changes in Fiduciary Net Position – Pension Trust Funds can be found on pages 19 and 20 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Financial Statements can be found on pages 21-73 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information including the major General Fund budgetary schedule and data concerning the Village's progress in funding its obligation to provide pension and other postemployment benefits to its employees. Required supplementary information can be found on pages 74-89 of this report.

Combining and Individual Fund Financial Statements and Schedules can be found on 90-113 of this report. The Supplementary Information Schedules on 114-116 include detailed long-term debt payment information. The Statistical Section, on pages 117-145, includes information on government-wide revenues and expenditures, property taxes, and additional information.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

Statement of Net Position

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The Village's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$19,433,059 as of April 30, 2025. The largest portion of the Village's net position reflects its net investment in capital assets of \$32,898,409, including land, buildings, infrastructure, vehicles and equipment, less any related outstanding debt used to acquire or construct those assets. The Village uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Village's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

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

The restricted net position of \$5,900,812 represents resources that are subject to external restrictions on how they may be used. The Village has an overall unrestricted net deficit of (\$19,366,162) due to the implementation of GASB 68 in fiscal year 2016 which required the Net Pension Liability and associated Deferred Inflows and Outflows for Police, Firefighter and Illinois Municipal Retirement Fund (IMRF) Regular and Sheriff's Law Enforcement Personnel (SLEP) pension plans to be recorded on the Statement. The deficit increased further with the implementation of GASB 75 in fiscal year 2019 which required the Total OPEB Liability and associated Deferred Inflows and Outflows also be recorded on the Statement. The Village's combined net position increased by \$3,300,787 during the fiscal year to \$19,433,059 from the prior year's restated net position of \$16,132,272. Governmental activities net position increased by \$2,406,599 and business-type activities net position increased by \$894,188. The following table reflects the condensed Statement of Net Position:

Village of River Forest, Illinois
Statement of Net Position
April 30, 2025 and April 30, 2024

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Assets						
Current and Other Assets	\$ 32,973,329	\$ 31,583,169	\$ 5,509,710	\$ 5,212,776	\$ 38,483,039	\$ 36,795,945
Capital Assets	24,455,476	24,003,241	21,124,289	21,306,577	45,579,765	45,309,818
Total Assets	57,428,805	55,586,410	26,633,999	26,519,353	84,062,804	82,105,763
Total Deferred Outflows of Resource	4,218,635	5,307,302	162,500	244,633	4,381,135	5,551,935
Liabilities						
Current	1,384,776	1,366,030	381,526	443,108	1,766,302	1,809,138
Long-Term Liabilities	48,234,018	50,106,329	10,400,881	11,188,807	58,634,899	61,295,136
Total Liabilities	49,618,794	51,472,359	10,782,407	11,631,915	60,401,201	63,104,274
Total Deferred Inflows of Resources	8,419,462	8,283,191	10,217	8,575	8,429,679	8,291,766
Net Position						
Net Investment in Capital Assets	20,686,646	20,146,709	12,211,763	11,685,636	32,898,409	31,832,345
Restricted	5,900,812	4,748,436	-	-	5,900,812	4,748,436
Unrestricted (Deficit)	(23,158,274)	(23,756,983)	3,792,112	3,437,860	(19,366,162)	(20,319,123)
Total Net Position	\$ 3,429,184	\$ 1,138,162	\$ 16,003,875	\$ 15,123,496	\$ 19,433,059	\$ 16,261,658

*2024 columns do not reflect restatement of beginning balances.

The net position of the Village's governmental activities was \$3,429,184. The Village's unrestricted net position from governmental activities was (\$23,158,274), an increase of \$598,709. The net increase is mainly due to changes in the net pension liability and associated deferred inflows offset by the deferred outflows which are recorded in accordance with GASB 68 and the recognition of the total OPEB liability recorded in accordance with GASB 75. With both GASB 68 and GASB 75, the Net Pension Liability and the Total OPEB liability and associated Deferred Inflows and Outflows are recorded in the Statement of Net Position. The Net Pension Liability is the actuarially determined Total Pension Liability less the Plan Fiduciary Net Position of each plan. The OPEB liability was measured as of April 30, 2025, as determined by an actuarial valuation. The net increase in unrestricted net position associated with pensions totaled \$540,252 for the fiscal year. The total Net Pension Liability decreased but the impact on the unrestricted net position was also affected by the change in the Deferred Inflows and Deferred Outflows associated with the Pensions. The Net Pension Liability and Deferred Inflows and outflows are affected by demographic changes including new hires, retirements, and promotions, variances from expected salary increases, asset returns, contributions and assumption changes.

The Net Pension Liability is the unfunded pension liability that is calculated by an actuary and includes the Village's Net Pension Liability for Police, Firefighters and IMRF and SLEP plans, less each plan's Fiduciary Net Position or the amount available to fund the liability. Deferred inflows and outflows of resources are also recorded because some of the changes to the Total Pension Liability are recognized over time rather than in the current year. Deferred inflows are increases to net position that will be recognized in future years. Deferred outflows will decrease net position in future years. The Deferred Outflows, Deferred Inflows and Net Pension Liabilities associated with the Village's pension plans included in the Village's Statement of Net Position in Fiscal Year 2025 and 2024 are as follows:

**Impact of the Pension Liabilities on Net Position
April 30, 2025 and April 30, 2024**

	Governmental Activities			Business-Type Activities		
	2025	2024	Inc (Dec)	2025	2024	Inc (Dec)
Deferred Outflows of Resources						
Illinois Municipal Retirement Fund	\$ 481,497	\$ 814,208	\$ (332,711)	\$ 153,011	\$ 236,677	\$ (83,666)
Police Pension Fund	795,623	1,372,460	(576,837)	-	-	-
Firefighters' Pension Fund	1,142,854	1,248,480	(105,626)	-	-	-
Total Deferred Outflows of Resources	\$ 2,419,974	\$ 3,435,148	\$ (1,015,174)	\$ 153,011	\$ 236,677	\$ (83,666)
Net Pension Liability (asset)						
Illinois Municipal Retirement Fund	\$ 316,328	\$ 528,283	\$ (211,955)	\$ 94,852	\$ 149,779	\$ (54,927)
Police Pension Fund	20,497,898	21,087,189	(589,291)	-	-	-
Firefighters' Pension Fund	17,029,379	17,564,937	(535,558)	-	-	-
Total Net Pension Liability	\$ 37,843,605	\$ 39,180,409	\$ (1,336,804)	\$ 94,852	\$ 149,779	\$ (54,927)
Deferred Inflows of Resources						
Illinois Municipal Retirement Fund	\$ 2,204	\$ 5,980	\$ (3,776)	\$ 674	\$ 1,723	\$ (1,049)
Police Pension Fund	620,944	880,704	(259,760)	-	-	-
Firefighters' Pension Fund	803,267	758,354	44,913	-	-	-
Total Deferred Inflows of Resources	\$ 1,426,415	\$ 1,645,038	\$ (218,623)	\$ 674	\$ 1,723	\$ (1,049)
Impact on Unrestricted Net Position (Deficit)	\$ (36,850,046)	\$ (37,390,299)	\$ 540,253	\$ 57,485	\$ 85,175	\$ (27,690)

Contributions to the Police and Firefighters Pension Plans were based on the actuarial valuations provided by actuarial consultants. In fiscal Year 2025, per the policy, contribution amounts recommended by the actuarial valuations were levied.

The decrease in the Unrestricted Net Position of governmental activities is due to the change in the net pension liabilities and related deferred inflows and outflows of \$540,253 and the OPEB liability net decrease of \$185,189 for fiscal year 2025. The Restricted Net Position in the governmental activities increased \$1,152,376 due to the timing of road construction projects and economic development. There was an increase in the Net Investment in Capital Assets of \$539,937 due to the vehicle, equipment and land purchases and capital improvements during the fiscal year, less depreciation, disposals and capital related debt payments.

The Net Position of business-type activities was \$16,003,875, an increase of \$894,188 from FY 2024. Operating revenues exceeded expenses including depreciation by \$985,403. Water and sewer revenues were slightly less due to a decrease in billed water consumption as a result of rate increases and varying weather conditions. Rates increased .81 % in June 2024 to fund the rate increase from the City of Chicago for water. There was no increase to cover operating and capital improvement costs that are part of the Capital Improvement Plan. The overall net position increased due to revenues from water and sewer revenues less operating costs. Some of the capital projects are for future years.

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

Net Investment in Capital Assets increased \$526,127. The debt associated with the Automated Metering Infrastructure Project is not included in the calculation and should not reduce the balance. It increased due to current year debt payments and capital purchases funded with reserves, less current year disposals and depreciation. The unrestricted net position increased by \$354,252. The unrestricted net position may be used to fund infrastructure improvements and operating costs in the future. This year there is a liability associated with the IMRF pension recorded. This year the liability decreased by \$54,927 from Fiscal Year 2024 and the liabilities associated with the total OPEB liability increased by \$5,009.

Village of River Forest, Illinois
Changes in Net Position
For the Fiscal Years Ended April 30, 2025 and April 30, 2024

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Revenues						
Program Revenues						
Charges for Services	\$ 5,247,001	\$ 4,895,209	\$ 5,696,359	\$ 5,713,081	\$ 10,943,360	\$ 10,608,290
Operating Grants	565,219	870,700	-	-	565,219	870,700
Capital Grants	215,000	99,679	-	-	215,000	99,679
General Revenues						
Property Taxes	9,989,325	8,638,029	-	-	9,989,325	8,638,029
Other Taxes	2,760,722	2,697,544	-	-	2,760,722	2,697,544
Intergovernmental	5,000,600	5,260,768	-	-	5,000,600	5,260,768
Other Revenue	1,559,292	1,482,409	163,848	155,571	1,723,140	1,637,980
Total Revenues	25,337,159	23,944,338	5,860,207	5,868,652	31,197,366	29,812,990
Expenses						
General Government	2,865,888	2,411,866	-	-	2,865,888	2,411,866
Development	915,859	1,400,051	-	-	915,859	1,400,051
Public Safety	13,600,167	13,702,557	-	-	13,600,167	13,702,557
Public Works	2,577,612	1,598,910	-	-	2,577,612	1,598,910
Highways and Streets	1,443,638	689,388	-	-	1,443,638	689,388
Sanitation	1,310,359	1,273,343	-	-	1,310,359	1,273,343
Interest	217,037	238,724	-	-	217,037	238,724
Water and Sewer	-	-	4,966,019	4,513,399	4,966,019	4,513,399
Total Expenses	22,930,560	21,314,839	4,966,019	4,513,399	27,896,579	25,828,238
Increase (Decrease) in Net Position	2,406,599	2,629,499	894,188	1,355,253	3,300,787	3,984,752
Net Position (Deficit), May 1	1,138,162	(1,491,337)	15,123,496	13,768,243	16,261,658	12,276,906
Restatement	(115,577)	-	(13,809)	-	(129,386)	-
Net Position (Deficit) , April 30	\$ 3,429,184	\$ 1,138,162	\$ 16,003,875	\$ 15,123,496	\$ 19,433,059	\$ 16,261,658

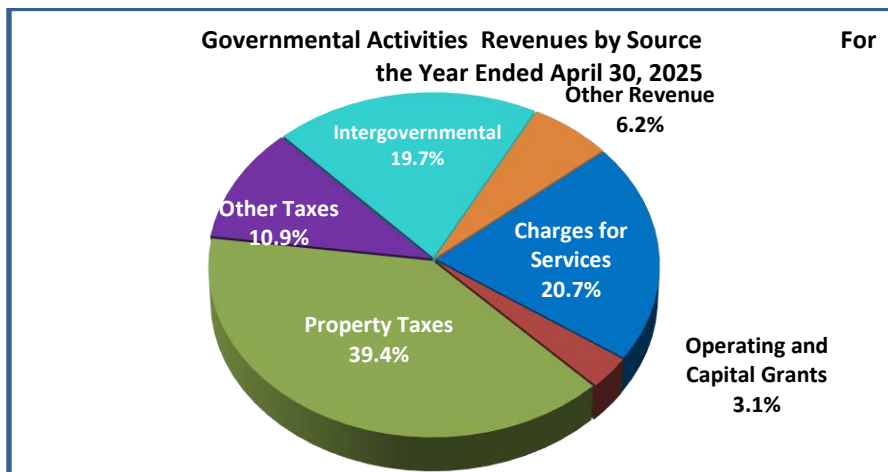
Governmental Activities

Governmental activities increased the Village's net position by \$2,406,599. Key elements contributing to the increase in net position due to current year activities are as follows:

Revenues

For the fiscal year ended April 30, 2025, revenues from governmental activities totaled \$25,337,159, an increase of \$1,392,821. Property taxes continue to be the Village's largest revenue source totaling \$9,989,325 and representing 39.43% of total governmental activities revenue. Other Taxes including, utility, non-home rule sales and transfer taxes totaled \$2,760,722 or 10.9%. Intergovernmental revenues including State sales tax, income tax and other intergovernmental revenues, totaled \$5,000,600 or 19.74% of the total governmental activities revenues. Charges for Services include revenues from licenses and permits, fines, sanitation services, ambulance charges and other fees.

Property tax revenues increased by \$1,351,296 or 15.64% in Fiscal Year 2025. This is primarily due to a 4.00 % levy increase. Homeowners did see an average increase of approximately 32% in taxable property values, driven by increased local real estate market values. Reassessments took place in 2023 and these reassessments affect the 2nd installment tax in the following year. Revenues include collections from the 2023 and 2024 Property Tax Levies. The extended 2024 Property Tax Levy is 4.02% higher than the 2023 levy. Revenues that were recorded in FY 2025 are as expected. FY 2024 revenues were slightly lower due to the timing of receipts.



Non-Home Rule Sales Tax revenues continue to rise in part due to higher inflation rates seen over the past few years. Most revenues remained stable or saw increases due to inflation and the increase in the Consumer Price Index (CPI). Utility taxes are slightly higher than last fiscal year due to weather conditions that affect consumption. Real Estate Transfer Taxes increased and remain stable due to continued residential home sales activity and higher home values.

Intergovernmental Revenues include wireless, sales, state income, use and replacement taxes. Use tax revenues have been declining due to how this revenue source is allocated. Prior to January 1, 2025 this was distributed per capita but this was changed January 1, 2025. It is now based on the jurisdiction where the item is shipped or delivered. State Income Tax revenues continue to increase. The FY 2026 State budget did not change the local share of 6.47% to the Local Government Distributive Fund (LGDF). Reductions in the Personal Property Replacement Tax (PPRT) allocations are ongoing and revenue collections have declined. Telecommunication Tax revenues continue to decline year after year as consumers switch to mobile devices.

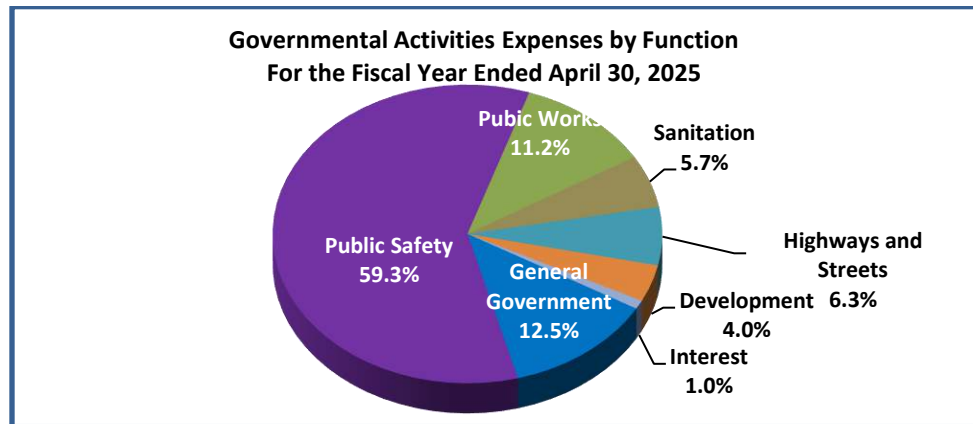
Changes in Select Governmental Activities Revenues
For the Fiscal Years Ended April 30, 2025 and April 30, 2024

	Fiscal Year		Increase (Decrease)	% Increase (Decrease)
	2025	2024		
State Sales Tax	\$ 2,730,601	\$ 2,468,793	\$ 261,808	10.6%
Non-Home Rule Sales Tax	1,247,040	1,091,379	155,661	14.3%
Utility Taxes	646,138	614,471	31,667	5.2%
Transfer Tax	122,488	104,661	17,827	17.0%
Income Tax	2,036,466	1,918,244	118,222	6.2%
Building Permits	732,132	463,779	268,353	57.9%
Garbage Collection Charges	1,253,602	1,209,424	44,178	3.7%
Ambulance Billing	1,609,015	1,698,072	(89,057)	-5.2%

Building permit revenue had an increase due in part to permit applications for the expansion of the River Forest Whole Foods location. Any additional permit revenue for this site is recognized when the final plans are received by the Village. The Garbage collection contract that was entered into in FY 2023 includes the annual 3% increase in rates for sanitation services in year three of the contract. Ambulance billing revenue remains stable due to the Ground Emergency Medical Transportation (GEMT) reimbursement program that the Village now participates in.

Expenses

For the fiscal year ended April 30, 2025, expenses from governmental activities totaled \$22,930,560, an increase of \$1,615,721 or 7.6% from Fiscal Year 2024. General Government includes Administration and Finance, Police and Fire Commission, Emergency 911 and Legal. Development includes the Building Division and Economic Development expenses. Salaries have been adjusted per increases in the collective bargaining agreements and for non-union employees. Increases were seen in most Governmental activities expenditures except for Development, Public Safety and Interest which saw decreases. A large portion of this decrease is due to the allocation of capital outlay, which is recorded on the Statement of Activities. Fiscal year 2025 capital outlay expenditures were less than fiscal year 2024.



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

Governmental Activities GASB 68 Pension (Income) Expense by Pension Plan					
Fiscal Year	IMRF	IMRF/ SLEP	Police Pension	Firefighters Pension	Total
2025	\$ 361,395	\$ 5,406	\$ 1,645,194	\$ 1,364,710	\$ 3,376,705
2024	\$ (263,461)	\$ (5,723)	\$ 2,254,459	\$ 1,728,144	\$ 3,713,419
2023	\$ 346,818	\$ 2,705	\$ 1,654,394	\$ 1,795,303	\$ 3,799,220

Pension expense is the difference between the Net Pension Liability, and Deferred Inflows and Outflows from the prior to the current year and includes the current year service cost, interest on the Total Pension Liability, administrative expenses, less projected investment earnings, current employee contributions and the impact of any changes in plan benefits. Pension expense is adjusted by current year recognition of any deferred inflows or outflows due to differences between projected and actual investment earnings and changes to the Total Pension Liability due to revised actuarial assumptions or unexpected actuarial experience. This fiscal year pension expense decreased in the Police and Fire Pension funds due to the actuarial assumptions used and the market values at year end. Both pension funds are now part of the consolidated State Investment pool for their chapter and have the same statutory ability to invest. At year end the Total Pension Liability is a snapshot at April 30, 2025. Economic factors such as inflation and interest rates are also factored in the decrease in the liability.

Business-Type Activities

Business-type activities increased the Village's net position by \$894,188 to \$16,003,875.

Revenues

Water and sewer sales saw a slight decrease of \$16,286 or less than 1% in Fiscal Year 2025 due to billed consumption and a .8% overall rate increase effective June 1, 2024 to cover a water rate increase by the City of Chicago. There were no increases to cover operating and capital improvement costs that are part of the Capital Improvement Plan. The City ordinance provides for a rate increase of 5% or the increase in the Consumer Price Index, whichever is lower. The June 1, 2024 increase was 3.37%. The overall sales revenue was slightly below what was projected based on billed water consumption, rate increases and weather conditions.

Expenses

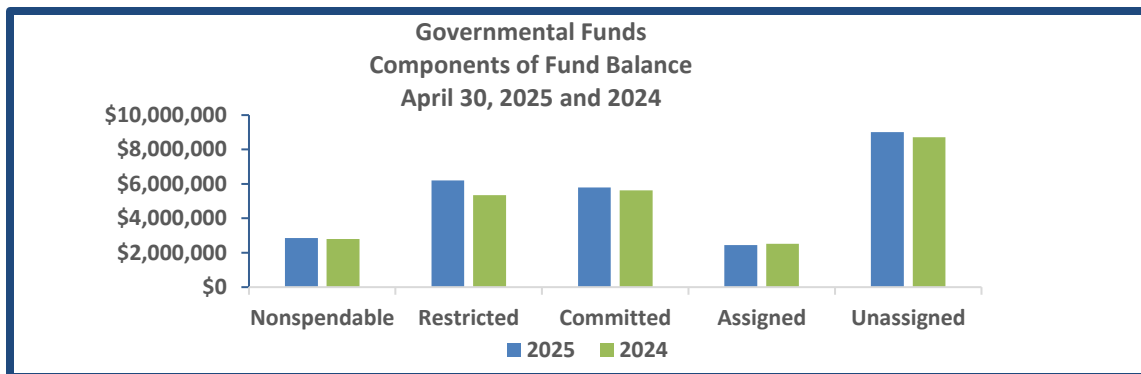
Expenses from business-type activities increased \$452,620 or 10.03% to \$4,966,019. Salaries and benefits saw an increase. The cost of water from the City of Chicago increased slightly due to rate increases even though water consumption was less. We saw slight decreases in water and sewer infrastructure maintenance costs. Expenses also include the interest on the IEPA loan for the Northside Stormwater Management Project (NSMP) that was completed in fiscal year 2017 and the 2022A Debt Certificates for the Advanced Metering Infrastructure Project (AMI) completed in fiscal year 2022. The pension expense for the business type activities was \$92,097. The Employees in the Waterworks and Sewerage Fund are all covered by the IMRF Plan. The OPEB expense for business type activities was \$6,168.

FINANCIAL ANALYSIS OF THE VILLAGE'S FUNDS

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

As of the end of the current fiscal year, the governmental funds reflect a combined fund balance of \$26,279,723 (as presented on pages 9-13), an increase of \$1,302,787 from the prior year's fund balance of \$24,976,936. Of the total fund balance, \$9,003,469 is unassigned fund balance, which is available for spending at the Village's discretion. The remainder of fund balance is either nonspendable, restricted or committed to indicate that it is not in spendable form (\$2,850,390), legally required to remain intact (\$6,197,122) or committed by the Village for a particular purpose (\$5,790,369), assigned for insurance (\$2,276,912) or assigned for the portion of fund balance budgeted to be spent in the subsequent year (\$161,461). The increase in unassigned fund balance was due to the limitation of non-essential expenditures and increases in some revenues which helped minimize the use of reserves to fund non-reoccurring one-time budgeted expenditures and still remain above minimum fund balance policy limits.

Governmental Funds



General Fund

The General Fund is the Village's primary operating fund and the largest source of day-to-day service delivery. The 2025 unassigned fund balance for Village's General Fund increased by \$289,142 to \$9,003,469 and the nonspendable fund balance increased by \$59,900 to \$2,850,390. The assigned fund balance decreased by \$73,077 due to an increase in the reserve balances at Intergovernmental Risk Management Association (IRMA) offset by decreases in expenditures budgeted to be spent in a future year. The total fund balance increased by \$285,370 to \$14,964,471 from the prior year's fund balance of \$14,679,101. This net increase is because actual revenues exceeded expenditures during the year. Property taxes increased from the prior year. This is due to the timing of receipts and a 4% increase in the 2023 tax levy. Sales tax, non-home rule sales tax and income tax had increases from the prior year but there were declines in local use tax and personal property replacement tax revenues as was expected. General Fund revenues saw increases over last fiscal year overall Property Tax revenues include the second installment of the 2023 levy collected in the fall of 2024, and the first installment of the 2024 levy collected in the spring of 2025. Expenditures were as expected, which resulted in an overall increase in fund balance.

General Government expenditures are higher than the prior year due partly to an increase in personal services due to salary increases and increases in the costs of employee health insurance. Expenditures still were below what was projected. The Building Department expenditures were slightly below the prior year's due to a decrease in contractual services. The West Suburban Consolidated Dispatch Center contribution has increased due to rising operational costs and equipment purchases. Overall Public Safety expenditures have increased. Salaries include step increases for employees and promotions that are expected. Public Safety pension contributions were determined by the actuarial valuations prepared by an outside actuary as part of the Pension Funding Policies for the funds approved by the Village Board and the respective pension boards and the amounts were used for the 2024 tax levy. The actual expenses are based on property tax collections for second installment of the 2023 tax levy and the first installment of the 2024 levy. Overall Public Works expenditures increased for the fiscal year. Capital outlay expenditures for sidewalk maintenance and streetscape improvements had larger projects budgeted in FY 2025. Sanitation represents the fee paid to the Village's refuse contractor and includes a 3% contractual increase in FY 2025.

According to the Village's financial policy, the General Fund unassigned fund balance, plus the amount restricted for working cash, should be maintained at a minimum of 25% of the General Fund total budgeted subsequent year expenditures to adequately cover unanticipated expenditures, revenue shortfalls or cover negative cash flows due to the timing of property tax receipts. At April 30, 2025, this amount is \$9,538,501 or 45% of Fiscal Year 2026 budgeted General Fund expenditures.

Other Major Governmental Funds

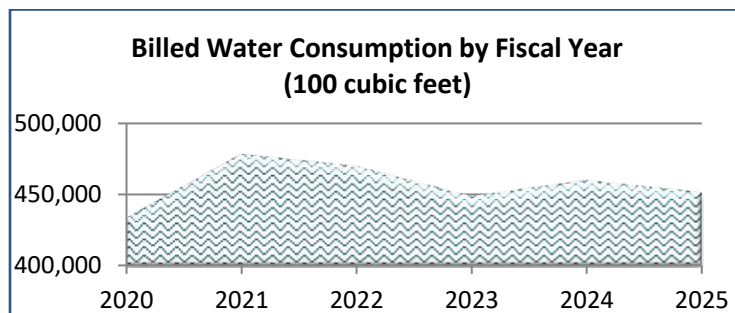
The Capital Equipment Replacement Fund (CERF) is used to accumulate resources for the purchase of Village vehicles, equipment, and improvements. The fund balance in CERF increased \$158,613 during the fiscal year to \$5,104,600 because revenues and other financing sources were more than capital expenditures. Many purchases were able to be deferred to later years without reducing the quality of services to the Village. Purchases included a Fire Department ambulance and several Public Works vehicles, Police equipment including radars, speed montitor trailers and tasers and Fire equipment including a Self-contained Breathing Apparatus (SCBA) Compressor for the Fire Department. The Madison Street TIF Fund balance increased \$1,140,187 to \$2,676,214. Incremental property tax revenue collections totaled \$946,690 for Fiscal Year 2025. The fund balance increased because property tax receipts were above projections due to the increase in the levy and reassessed property values offset by lower than expected expenditures. The fund also received a grant for the demolition of a building along the Madison Street corridor. The project was completed in FY 2024. Expenditures for FY 2025 were less than budgeted because no new projects have been approved. The Village entered into an agreement with a brokerage firm to help attract interest in redevelopment opportunities.

Proprietary Fund

At April 30, 2025 the Waterworks and Sewerage Fund (as presented on pages 14-18) total net position increased by \$894,188 to \$16,003,875. Operating revenues exceeded operating expenses including depreciation. Water and Sewer Sales are flat due to the .81% overall rate increase effective June 1, 2024 to cover a water rate increase by the City of Chicago. There was no increase in rates to cover operating and capital improvement costs that are part of the Capital Improvement Plan. Changes in consumption are due to weather conditions and conservation efforts. Expenses include the interest on the IEPA Loan that was used to finance the NSMP and the 2022A Debt Certificates that were used for the AMI project.

Waterworks and Sewerage Fund Schedule of Changes in Net Position

	Fiscal Year		Increase (Decrease)	% Increase (Decrease)
	2025	2024		
Operating Revenues	\$ 5,696,359	\$ 5,713,081	\$ (16,722)	-0.3%
Operating Expenses	4,710,956	4,248,279	462,677	10.9%
Operating Income	985,403	1,464,802	(479,399)	-32.7%
Nonoperating Revenue (Expenses)	(91,215)	(109,549)	18,334	16.7%
Change in Net Position	894,188	1,355,253	(461,065)	-34.0%
Net Position				
Beginning	15,123,496	13,768,243	1,355,253	9.8%
Restatement	(13,809)	-	(13,809)	
Ending	\$ 16,003,875	\$ 15,123,496	\$ 880,379	5.8%



GENERAL FUND BUDGETARY HIGHLIGHTS

General Fund actual revenues were \$552,502 more than the final budgeted amount. Property tax revenues were \$130,606 more than what was budgeted. This is due to the timing of collections. Income tax revenues were near what was budgeted. Each year income tax receipts are increasing due to the labor market and higher wages. Use tax revenues were significantly lower than the budgeted amount. The way this revenue is allocated to municipalities was changed on January 1, 2025, which has caused a significant decrease. Sales tax and non-home rule sales tax receipts have increased due to this change in allocation and were above what was budgeted. Contributions and grants were higher than expected due to the award of the Organized Retail Crime Grant and recognition of grants received in a prior year that were recognized in FY 2025.

General Fund Budgetary Highlights

	2025 Original Budget	2025 Final Budget	2025 Actual	Final vs. Actual Over (Under)
Revenues	\$ 20,305,784	\$ 20,305,784	\$ 20,858,286	\$ 552,502
Expenditures	19,927,500	20,069,151	19,777,508	(291,643)
Excess of Revenues over Expenditures	378,284	236,633	1,080,778	844,145
Other Financing Uses	(795,408)	(795,408)	(795,408)	-
Net Change in Fund Balance	\$ (417,124)	\$ (558,775)	\$ 285,370	\$ 844,145

Actual expenditures were \$291,643 below the budgeted expenditure amounts. Salaries reflect increases per the collective bargaining agreements. Sanitation costs increased 3% based on the contract entered into with the service provider in fiscal year 2023. Any cost increases are passed along to customers. Administration expenditures in total were slightly above budget. Liability insurance was slightly below budget but the liability deductible was significantly above what was budgeted. The liability deductible expense was offset by the IRMA excess surplus. The excess surplus was reported as a revenue in past years. Police and Fire pension contributions are below what was budgeted due to the timing of property tax receipts. Tax payment deadlines determine when funds are received. These receipts include the second installment of the 2023 tax levy and the first installment of the 2024 tax levy. Budgeted Employer contributions reflect the 2024 Property Tax Levy that is collected in the spring of 2025 and the fall which falls into the following fiscal year. Fire Department expenditures are below the budgeted amounts in total partially due to the GEMT expenses being less than budgeted. A portion of revenues received must be reimbursed to the state.

The FY 2025 budget was amended once during the fiscal year. The budget amendment increased the budgeted expenditures in the General Fund for the contributions to the Village's Police Pension Fund based on the required contributions to be levied with the 2024 Property Tax Levy and decreased the amount to the Fire Pension Fund. This was based on the actuarial report prepared by Lauterbach & Amen. This amendment also included increases for a streetscape project for the installation of permanent curbed islands and door replacement project.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The Village's investment in capital assets net of depreciation for its governmental and business-type activities as of April 30, 2025 amounts to \$45,579,765. The investment in capital assets includes land, buildings, improvements other than buildings, vehicles and equipment, and infrastructure. This amount represents a net increase (including additions and deductions) of \$269,947.

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

- ➔ Server Racks
- ➔ Street Camera Server
- ➔ Camera trailer
- ➔ License Plate Readers
- ➔ Radar Message Board
- ➔ Police Vehicles
- ➔ Fire Department Vehicles
- ➔ SCBA Compressor
- ➔ Fire Department Stair Chair
- ➔ Public Works Vehicles
- ➔ Public Works Garage Remodel
- ➔ Building Improvements – Fire Department
- ➔ Building Improvements – Police Department

Capital Assets (Net of Depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Land and Right of Way	\$ 5,327,566	\$ 5,327,566	\$ 500	\$ 500	\$ 5,328,066	\$ 5,328,066
Buildings and Improvements	4,283,056	4,145,701	218,305	226,656	4,501,361	4,372,357
Water Distribution and Sewer Systems	-	-	19,388,907	19,639,926	19,388,907	19,639,926
Vehicles and Equipment	3,451,619	2,910,985	345,321	225,321	3,796,940	3,136,306
Infrastructure	11,122,158	11,409,839	1,171,256	1,214,174	12,293,414	12,624,013
Construction in Progress	271,077	209,150	-	-	271,077	209,150
	<u>\$ 24,455,476</u>	<u>\$ 24,003,241</u>	<u>\$ 21,124,289</u>	<u>\$ 21,306,577</u>	<u>\$ 45,579,765</u>	<u>\$ 45,309,818</u>

The governmental activities net capital assets increased \$452,235 from last year, due to an increase in assets as a result of building improvements and the purchase of vehicles and equipment, less a decrease due to the sale of vehicles and depreciation.

The net decrease in the business-type activities of \$182,288 is due to the annual depreciation of capital assets. Detailed information on the current fiscal year changes in the Village's capital assets is provided in the *Notes to the Financial Statements*, Note 3 starting on page 33.

Long-Term Debt

The table below provides a comparison of governmental and business-type long-term debt for Fiscal Years 2025 and 2024. The Village decreased its general obligation debt by \$460,797 in Fiscal Year 2025. In Fiscal Year 2025, the Village did not issue any new debt. The balance was reduced by principal payments on existing debt during the year. Business-Type Activities Long-Term Debt decreased by \$787,926 due to principal payments and a slight increase in the OPEB Liability and the Pension Liability. The IEPA Loan proceeds were used to finance the Northside Stormwater Management Project which separated the storm and sanitary sewer on the north side of the Village. The final amount of the loan is \$14,711,293.

The Village levies property taxes to pay for the debt service on the 2024 General Obligation Bonds. The Village intends to use alternative revenue sources to pay the debt service on the 2022 General Obligation Debt Certificates. The IEPA loan is to be funded via the sewer rate. As an Illinois non-home rule community, the Village is subject to debt limitation. The Village maintained an Aa2 rating from Moody's Investors Service.

Long-Term Debt

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
General Obligation Bonds	\$ 300,000	\$ 600,000	\$ -	\$ -	\$ 300,000	\$ 600,000
Debt Certificates	3,733,559	3,894,356	1,306,745	1,363,024	5,040,304	5,257,380.00
IEPA Loan	-	-	8,912,526	9,620,941	8,912,526	9,620,941
Compensated Absences	706,031	595,551	56,949	30,263	762,980	625,814
Net Pension Liability	37,843,605	39,180,409	94,852	149,779	37,938,457	39,330,188
Other Post-Employment Benefits	5,650,823	5,836,013	29,809	24,800	5,680,632	5,860,813
	<u>\$ 48,234,018</u>	<u>\$ 50,106,329</u>	<u>\$ 10,400,881</u>	<u>\$ 11,188,807</u>	<u>\$ 58,634,899</u>	<u>\$ 61,295,136</u>

Compensated Absences Payable is the amount of accrued vacation and sick leave time that is payable to employees at the end of the fiscal year. The Village Policies limit the amount of leave that can be carried over from year to year and employees are encouraged to use all of their vacation leave. Compensated absences increased in FY 2025 due to the implementation of GASB Statement No. 101, Compensated Absences. In addition to the value of unused time owed to employees upon separation of employment, the Village now recognizes an estimated amount of sick leave earned as of year end that will be used by employees as time off in future years as part of the liability for compensated absences. The balances reflect any changes in vacation accruals and retirements during the fiscal year. The Net Pension Liability reflects the amount of the Total Liability for the Police, Firefighter, IMRF and SLEP pensions less each plan's fiduciary net position at the end of the fiscal year. The decrease is due to actuarial assumptions used at a certain point in time.

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

Note 4 of the Notes to the Financial Statements, starting on page 35, provides more detailed information on the Village's long-term debt.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

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

To keep the fiscal year 2025/26 budget balanced, the Village of River Forest continues to utilize spending control measures that include taking advantage of cooperative purchasing opportunities through joint purchasing agreements, seeking competitive bids and whenever possible, grant funding is sought to offset program and project costs. The Fiscal Year 2026 budget included increases in state sales, non-home rule, and income taxes. From the latest Illinois Municipal League (IML) projections, sales tax and income tax are expected to increase in the next fiscal year. Ambulance billing revenues are being allocated to fund capital projects.

Economic development continued to be an important focus for the Village in an effort to continue to improve property values as well as stabilize our property taxes. The Village and its Economic Development Commission have been working on redevelopment possibilities for the Madison Street TIF District. In fiscal year 2025 The Village entered into an agreement with a brokerage firm to help attract interest in redevelopment opportunities. The Village Board has started a program to help small businesses improve the exterior of their buildings in TIF districts. The Village continues to have a strong commercial presence at River Forest Town Center as well as strong grocery shopping options from stores such as Whole Foods, Jewel and Fresh Thyme Farmers Market. Whole Foods began construction of the expansion of the store and this should be complete by the end of 2025. All these efforts have positive effects on our ability to help strengthen the overall property value in River Forest and add new value to stabilize the property tax base.

The Village is an affluent community whose composition is primarily residential with a smaller commercial component. The property tax revenue derived from the residential and commercial properties is exceedingly stable. The 2020 census found that \$191,293 was the median income of families living in the Village. In addition, the median value of residential property was \$604,900. The Fiscal Year 2026 budget proposes a slight increase in General Fund property tax revenues which includes the second installment of the 2024 Property Tax levy and the first installment of the 2025 property tax levy. The 2024 levy includes a 3.0% increase based on the December 2022 to December 2023 increase in the CPI without any additional increases based on the value of new property.

The projected 2025 property tax levy will include up to a 5.0% increase permitted per the Property Tax Extension Limitation Law or the increase in the CPI, whichever is less. The CPI for December 2023 to December 2024 was 2.9%. The first installment of the 2025 levy will be collected in the spring of Fiscal Year 2026.

The Village increased water and sewer rates 1.13% effective June 1, 2025. The Village purchases water directly from the City of Chicago. The City raised rates 4.0% effective June 1, 2025. Going forward, the city ordinance provides for an increase each June 1 based on the increase in the Consumer Price Index or 5%, whichever is lower.

The Police Union Collective Bargaining Agreement is effective May 1, 2023 through April 30, 2026. The two Fire Union Collective Bargaining Agreements are effective May 1, 2024 through April 30, 2027. The Public Works Union, Local 150, Collective Bargaining Agreement is effective May 1, 2025 through April 30, 2028. Budgeted expenditures include increases due to salary and step adjustments based on the agreed upon contracts. Employee health insurance is also expected to moderately increase. The Fiscal Year 2026 General Fund budget includes contributions to the Village's Police and Firefighters' Pension Funds. An increase of 1.29% for police and 1.10% for fire is included based on those revised valuations. The Village Board has approved Pension Funding Policies for both funds that include a 7% interest rate assumption. In the previous policy the Police Pension Fund used a 6.75% interest rate assumption. Investments for both funds have now been consolidated with all other pension funds throughout the State of Illinois as part of the consolidation of investment assets of public safety pension funds under Public Act 101-0601. The expectation is to see stabilization of investment returns to help offset the rising taxpayer burden of pension contributions. The Police Board intends to continue to use a 6.75% interest rate assumption in its Property Tax Levy recommendation to the Village Board. The amount levied annually will be based on an actuarial analysis prepared by the Village's actuary using the assumptions included in the pension funding policies approved by the Village.

CONTACTING THE VILLAGE'S FINANCIAL MANAGEMENT

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

BASIC FINANCIAL STATEMENTS

VILLAGE OF RIVER FOREST, ILLINOIS

STATEMENT OF NET POSITION

April 30, 2025

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Cash Equivalents	\$ 11,438,292	\$ 3,195,786	\$ 14,634,078
Restricted Cash	414,594	-	414,594
Investments	9,250,460	734,242	9,984,702
Receivables (Net, Where Applicable, of Allowances for Uncollectibles)			
Property Taxes	4,462,427	-	4,462,427
Intergovernmental	38,293	-	38,293
Accounts	533,425	919,563	1,452,988
Leases	780,982	-	780,982
Accrued Interest	100,930	5,853	106,783
Prepaid Expenses	446,050	62,642	508,692
Deposits	2,808,252	34,043	2,842,295
Due from Other Governments	1,307,547	-	1,307,547
Interfund Activity	(557,581)	557,581	-
Land Held for Resale	1,769,658	-	1,769,658
Capital Assets			
Nondepreciable	5,598,643	500	5,599,143
Depreciable (Net of Accumulated Depreciation)	18,856,833	21,123,789	39,980,622
 Total Assets	 57,248,805	 26,633,999	 83,882,804
DEFERRED OUTFLOWS OF RESOURCES			
Pension Items	2,419,974	153,011	2,572,985
OPEB Items	1,798,661	9,489	1,808,150
 Total Deferred Outflows of Resources	 4,218,635	 162,500	 4,381,135
 Total Assets and Deferred Outflows of Resources	 61,467,440	 26,796,499	 88,263,939

(This statement is continued on the following page.)

VILLAGE OF RIVER FOREST, ILLINOIS

STATEMENT OF NET POSITION (Continued)

April 30, 2025

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Accounts Payable	\$ 1,247,630	\$ 157,039	\$ 1,404,669
Accrued Payroll	71,821	3,576	75,397
Deposits Payable	5,350	120,890	126,240
Accrued Interest Payable	59,975	100,021	159,996
Noncurrent Liabilities			
Due Within One Year	894,153	791,562	1,685,715
Due in More than One Year	47,339,865	9,609,319	56,949,184
 Total Liabilities	 49,618,794	 10,782,407	 60,401,201
DEFERRED INFLOWS OF RESOURCES			
Pension Items	1,426,415	674	1,427,089
OPEB Items	1,809,037	9,543	1,818,580
Deferred Property Taxes	4,462,427	-	4,462,427
Leases	721,583	-	721,583
 Total Deferred Inflows of Resources	 8,419,462	 10,217	 8,429,679
 Total Liabilities and Deferred Inflows of Resources	 58,038,256	 10,792,624	 68,830,880
NET POSITION			
Net Investment in Capital Assets	20,686,646	12,211,763	32,898,409
Restricted for			
Working Cash	535,032	-	535,032
Public Safety	137,207	-	137,207
Economic Development	4,356,702	-	4,356,702
Road Construction	599,216	-	599,216
Debt Service	272,655	-	272,655
Unrestricted (Deficit)	(23,158,274)	3,792,112	(19,366,162)
 TOTAL NET POSITION	 \$ 3,429,184	 \$ 16,003,875	 \$ 19,433,059

See accompanying notes to financial statements.

VILLAGE OF RIVER FOREST, ILLINOIS**STATEMENT OF ACTIVITIES**

For the Year Ended April 30, 2025

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities				
General Government	\$ 2,865,888	\$ 1,607,269	\$ 9,000	\$ -
Development	915,859	-	-	-
Public Safety	13,600,167	2,386,130	26,627	-
Public Works	2,577,612	-	-	-
Highways and Streets	1,443,638	-	529,592	215,000
Sanitation	1,310,359	1,253,602	-	-
Interest	217,037	-	-	-
Total Governmental Activities	22,930,560	5,247,001	565,219	215,000
Business-Type Activities				
Waterworks and Sewerage	4,966,019	5,696,359	-	-
Total Business-Type Activities	4,966,019	5,696,359	-	-
TOTAL PRIMARY GOVERNMENT	\$ 27,896,579	\$ 10,943,360	\$ 565,219	\$ 215,000

Net (Expense) Revenue and Change in Net Position			
Primary Government			
	Governmental Activities	Business-Type Activities	Total
	\$ (1,249,619)	\$ -	\$ (1,249,619)
	(915,859)	-	(915,859)
	(11,187,410)	-	(11,187,410)
	(2,577,612)	-	(2,577,612)
	(699,046)	-	(699,046)
	(56,757)	-	(56,757)
	(217,037)	-	(217,037)
	(16,903,340)	-	(16,903,340)
	-	730,340	730,340
	-	730,340	730,340
	(16,903,340)	730,340	(16,173,000)
General Revenues			
Taxes			
Property	9,989,325	-	9,989,325
Non-Home Rule Sales	1,247,040	-	1,247,040
Utility	646,138	-	646,138
Local Use	306,213	-	306,213
Local Motor Fuel Tax	73,421	-	73,421
Other Taxes	487,910	-	487,910
Intergovernmental			
State Sales	2,730,601	-	2,730,601
State Shared Income Taxes	2,036,466	-	2,036,466
Personal Property Replacement Taxes	215,361	-	215,361
State Cannabis Tax	18,172	-	18,172
Investment Income	1,063,891	161,064	1,224,955
Miscellaneous	495,401	2,784	498,185
Total	19,309,939	163,848	19,473,787
CHANGE IN NET POSITION	2,406,599	894,188	3,300,787
NET POSITION, MAY 1, AS REPORTED	1,138,162	15,123,496	16,261,658
Restatement - Change in Accounting Principle	(115,577)	(13,809)	(129,386)
NET POSITION, MAY 1, AS RESTATED	1,022,585	15,109,687	16,132,272
NET POSITION, APRIL 30	\$ 3,429,184	\$ 16,003,875	\$ 19,433,059

See accompanying notes to financial statements.

VILLAGE OF RIVER FOREST, ILLINOIS

BALANCE SHEET

GOVERNMENTAL FUNDS

April 30, 2025

	General	Capital Equipment Replacement	Madison Street TIF	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	\$ 4,069,883	\$ 1,833,694	\$ 2,788,028	\$ 2,746,687	\$ 11,438,292
Restricted Cash	-	-	-	414,594	414,594
Investments	4,504,950	3,776,557	-	968,953	9,250,460
Receivables (Net, Where Applicable, of Allowances for Uncollectibles)					
Property Taxes	4,290,186	-	-	172,241	4,462,427
Intergovernmental	8,832	-	-	29,461	38,293
Accounts	529,862	-	-	3,563	533,425
Leases	780,982	-	-	-	780,982
Accrued Interest	30,467	56,814	-	13,649	100,930
Deposits	2,808,252	-	-	-	2,808,252
Prepaid Items	446,050	-	-	-	446,050
Due from Other Governments	1,265,198	-	-	42,349	1,307,547
Advance to Other Funds	1,873,000	-	-	-	1,873,000
Land Held for Resale	-	-	1,769,658	-	1,769,658
TOTAL ASSETS	\$ 20,607,662	\$ 5,667,065	\$ 4,557,686	\$ 4,391,497	\$ 35,223,910
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts Payable	\$ 554,251	\$ 4,884	\$ 8,472	\$ 680,023	\$ 1,247,630
Accrued Payroll	71,821	-	-	-	71,821
Deposits Payable	5,350	-	-	-	5,350
Advance from Other Funds	-	557,581	1,873,000	-	2,430,581
Total Liabilities	631,422	562,465	1,881,472	680,023	3,755,382
DEFERRED INFLOWS OF RESOURCES					
Unavailable Property Taxes	4,290,186	-	-	172,241	4,462,427
Leases	721,583	-	-	-	721,583
Grants	-	-	-	4,795	4,795
Total Deferred Inflows of Resources	5,011,769	-	-	177,036	5,188,805
Total Liabilities and Deferred Inflows of Resources	5,643,191	562,465	1,881,472	857,059	8,944,187

(This statement is continued on the following page.)

VILLAGE OF RIVER FOREST, ILLINOIS

BALANCE SHEET (Continued)

GOVERNMENTAL FUNDS

April 30, 2025

	General	Capital Equipment Replacement	Madison Street TIF	Nonmajor Governmental Funds	Total Governmental Funds
FUND BALANCES					
Nonspendable					
Deposits	\$ 531,340	\$ -	\$ -	\$ -	\$ 531,340
Prepaid Items	446,050	-	-	-	446,050
Advances	1,873,000	-	-	-	1,873,000
Restricted for					
Working Cash	535,032	-	-	-	535,032
Public Safety	137,207	-	-	-	137,207
Economic Development	-	-	2,676,214	1,680,488	4,356,702
Road Construction	-	-	-	599,216	599,216
Debt Service	-	-	-	272,655	272,655
Capital Improvements	-	-	-	296,310	296,310
Committed for					
Parking	-	-	-	612,917	612,917
Capital Improvements	-	5,104,600	-	72,852	5,177,452
Assigned for					
Insurance	2,276,912	-	-	-	2,276,912
Subsequent Year's Budget	161,461	-	-	-	161,461
Unassigned	9,003,469	-	-	-	9,003,469
Total Fund Balances	14,964,471	5,104,600	2,676,214	3,534,438	26,279,723
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 20,607,662	\$ 5,667,065	\$ 4,557,686	\$ 4,391,497	\$ 35,223,910

See accompanying notes to financial statements.

VILLAGE OF RIVER FOREST, ILLINOIS

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

April 30, 2025

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 26,279,723
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	24,455,476
Premiums/discounts on bonds are expensed in governmental funds but capitalized and amortized in the statement of net position Unamortized premium on bonds	(152,078)
Certain assets are not available to report as revenue in the governmental funds but are revenue on the accrual basis of accounting	4,795
Net pension liability for the Illinois Municipal Retirement Fund and SLEP is shown as a liability on the statement of net position	(316,328)
Differences between expected and actual experiences, assumption changes, net differences between projected and actual earnings and contributions subsequent to the measurement date for the Illinois Municipal Retirement Fund and SLEP are recognized as deferred outflows and inflows of resources on the statement of net position	479,293
Net pension liability for the Police Pension Fund and Firefighters' Pension Fund are shown as a liability on the statement of net position Police Pension Fund	(20,497,898)
Firefighters' Pension Fund	(17,029,379)
Differences between expected and actual experiences, assumption changes, net differences between projected and actual earnings for the Police Pension Fund and Firefighters' Pension Fund are recognized as deferred outflows and inflows of resources on the statement of net position	514,266
Differences between expected and actual experiences, assumption changes, net differences between projected and actual earnings for the Postemployment Benefit Plan are recognized as deferred outflows and inflows of resources on the statement of net position	(10,376)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds Bonds and debt certificates payable	(3,881,481)
Interest payable	(59,975)
Compensated absences	(706,031)
Total OPEB liability	(5,650,823)
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 3,429,184</u>

See accompanying notes to financial statements.

VILLAGE OF RIVER FOREST, ILLINOIS

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES**

GOVERNMENTAL FUNDS

For the Year Ended April 30, 2025

	General	Capital Equipment Replacement	Madison Street TIF	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 10,212,882	\$ -	\$ 946,690	\$ 1,284,262	\$ 12,443,834
Licenses and Permits	1,369,085	-	-	-	1,369,085
Intergovernmental	5,591,125	-	215,000	554,259	6,360,384
Charges for Services	2,496,449	-	-	846,037	3,342,486
Fines and Forfeits	253,898	-	-	283,931	537,829
Investment Income	530,703	263,445	93,675	176,068	1,063,891
Miscellaneous	404,144	-	-	48,000	452,144
Total Revenues	20,858,286	263,445	1,255,365	3,192,557	25,569,653
EXPENDITURES					
Current					
General Government	2,138,092	-	29,810	366,214	2,534,116
Development	594,394	-	-	-	594,394
Public Safety	13,847,859	-	-	-	13,847,859
Public Works	1,886,804	-	-	-	1,886,804
Highways and Streets	-	-	-	1,459,691	1,459,691
Sanitation	1,310,359	-	-	-	1,310,359
Capital Outlay	-	941,097	13,785	1,038,057	1,992,939
Debt Service					
Principal	-	-	-	451,852	451,852
Interest	-	-	71,583	158,126	229,709
Total Expenditures	19,777,508	941,097	115,178	3,473,940	24,307,723
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,080,778	(677,652)	1,140,187	(281,383)	1,261,930
OTHER FINANCING SOURCES (USES)					
Transfers In	-	795,408	-	293,111	1,088,519
Transfers (Out)	(795,408)	-	-	(293,111)	(1,088,519)
Sale of Property	-	40,857	-	-	40,857
Total Other Financing Sources (Uses)	(795,408)	836,265	-	-	40,857
NET CHANGE IN FUND BALANCES	285,370	158,613	1,140,187	(281,383)	1,302,787
FUND BALANCES, MAY 1	14,679,101	4,945,987	1,536,027	3,815,821	24,976,936
FUND BALANCES, APRIL 30	\$ 14,964,471	\$ 5,104,600	\$ 2,676,214	\$ 3,534,438	\$ 26,279,723

See accompanying notes to financial statements.

VILLAGE OF RIVER FOREST, ILLINOIS

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

For the Year Ended April 30, 2025

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 1,302,787
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures; however, they are capitalized and depreciated in the statement of activities	
Capital outlay	1,421,322
The repayment and refunding of the principal portion long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities	
Principal retirement	451,852
Certain revenues are not available to pay liabilities of the current period	(273,351)
The change in the net pension asset (liability) for the Illinois Municipal Retirement Fund and SLEP is reported only in the statement of activities	211,955
The change in deferred inflows and outflows of resources for the Illinois Municipal Retirement Fund and SLEP is reported only in the statement of activities	(328,935)
The change in the net pension liability for the Police Pension Fund and the Firefighters' Pension Fund are reported only in the statement of activities	1,124,849
The change in deferred inflows and outflows for the Police Pension Fund and the Firefighters' Pension Fund are reported only in the statement of activities	(467,616)
The change in deferred inflows and outflows for the Other Postemployment Benefit Plan are reported only in the statement of activities	(270,136)
Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	
Depreciation	(940,084)
Loss on disposal of capital assets	(29,003)
Change in compensated absences	5,097
Change in total OPEB liability	185,190
Change in unamortized bond premium	8,945
Change in accrued interest payable	3,727
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ 2,406,599

See accompanying notes to financial statements.

VILLAGE OF RIVER FOREST, ILLINOIS

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

April 30, 2025

	Business-Type Activities Water and Sewer
CURRENT ASSETS	
Cash and Cash Equivalents	\$ 3,195,786
Investments	734,242
Receivables (Net of Allowances for Uncollectibles)	
Customer Accounts	919,563
Accrued Interest	5,853
Prepaid Items	62,642
Deposits	34,043
Total Current Assets	4,952,129
NONCURRENT ASSETS	
Advances	557,581
Capital Assets	
Nondepreciable	500
Depreciable, Net of Accumulated Depreciation	21,123,789
Net Capital Assets	21,124,289
Total Noncurrent Assets	21,681,870
Total Assets	26,633,999
DEFERRED OUTFLOWS OF RESOURCES	
Pension Items - IMRF	153,011
OPEB Items	9,489
Total Deferred Outflows of Resources	162,500
Total Assets and Deferred Outflows of Resources	26,796,499

(This statement is continued on the following page.)

VILLAGE OF RIVER FOREST, ILLINOIS

STATEMENT OF NET POSITION (Continued)

PROPRIETARY FUNDS

April 30, 2025

	Business-Type Activities Water and Sewer
CURRENT LIABILITIES	
Accounts Payable	\$ 157,039
Accrued Payroll	3,576
Deposits Payable	120,890
Accrued Interest Payable	100,021
Current Portion of Long-Term Compensated Absences	11,390
Total OPEB Liability	1,569
Debt Certificates	54,444
Illinois EPA Loan	724,159
Total Current Liabilities	1,173,088
NONCURRENT LIABILITIES	
Net Pension Liability - IMRF	94,852
Compensated Absences	45,559
Total OPEB Liability	28,240
Debt Certificates	1,252,301
Illinois EPA Loan	8,188,367
Total Noncurrent Liabilities	9,609,319
Total Liabilities	10,782,407
DEFERRED INFLOWS OF RESOURCES	
Pension Items - IMRF	674
OPEB Items	9,543
Total Deferred Inflows of Resources	10,217
Total Liabilities and Deferred Inflows of Resources	10,792,624
NET POSITION	
Net Investment in Capital Assets	12,211,763
Unrestricted	3,792,112
TOTAL NET POSITION	\$ 16,003,875

See accompanying notes to financial statements.

VILLAGE OF RIVER FOREST, ILLINOIS

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

PROPRIETARY FUND

For the Year Ended April 30, 2025

	<u>Business-Type Activities Waterworks and Sewerage</u>
OPERATING REVENUES	
Charges for Services	
Water Sales	\$ 3,593,463
Sewer Charges	2,090,803
Sale of Meters	<u>12,093</u>
Total Operating Revenues	<u>5,696,359</u>
OPERATING EXPENSES	
Personal Services	1,308,147
Contractual Services	832,732
Commodities	1,916,407
Capital Outlay	289,000
Depreciation	<u>364,670</u>
Total Operating Expenses	<u>4,710,956</u>
OPERATING INCOME	<u>985,403</u>
NON-OPERATING REVENUES (EXPENSES)	
Investment Income	161,064
Interest Expense	(248,010)
Loss on Disposal of Capital Assets	(7,053)
Miscellaneous	<u>2,784</u>
Total Non-Operating Revenues (Expenses)	<u>(91,215)</u>
CHANGE IN NET POSITION	<u>894,188</u>
NET POSITION, MAY 1, AS REPORTED	15,123,496
Restatement - Change in Accounting Principle	<u>(13,809)</u>
NET POSITION, MAY 1, AS RESTATED	<u>15,109,687</u>
NET POSITION, APRIL 30	<u><u>\$ 16,003,875</u></u>

See accompanying notes to financial statements.

VILLAGE OF RIVER FOREST, ILLINOIS

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

For the Year Ended April 30, 2025

	Business-Type Activities Waterworks and Sewerage
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers and Users	\$ 5,706,743
Payments to Suppliers	(3,081,713)
Payments to Employees	(1,259,244)
Net Cash from Operating Activities	1,365,786
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Interfund Loans	108,887
Net Cash from Noncapital Financing Activities	108,887
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of Capital Assets	(211,385)
Proceeds from Sale of Capital Assets	21,950
Corre	(708,415)
Payment of Debt Certificates Principal	(53,148)
Interest and Fiscal Charges	(270,705)
Net Cash from Capital and Related Financing Activities	(1,221,703)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest on Investments	162,832
Purchase/Sale of Investments	(1,381)
Net Cash from Investing Activities	161,451
NET INCREASE IN CASH AND CASH EQUIVALENTS	414,421
CASH AND CASH EQUIVALENTS, MAY 1	2,781,365
CASH AND CASH EQUIVALENTS, APRIL 30	\$ 3,195,786

(This statement is continued on the following page.)

VILLAGE OF RIVER FOREST, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)

PROPRIETARY FUNDS

For the Year Ended April 30, 2025

	<u>Business-Type Activities Waterworks and Sewerage</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income	\$ 985,403
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities	
Depreciation	364,670
Miscellaneous Revenue	2,784
Changes in Assets and Liabilities	
Accounts Receivable	(6,239)
Prepaid Items	17,382
Deposits	(2,930)
Accounts Payable	(58,026)
Accrued Payroll	2,169
Compensated Absences	12,877
Deposits Payable	13,839
Pension Items	27,690
OPEB Items	6,167
NET CASH FROM OPERATING ACTIVITIES	<u>\$ 1,365,786</u>
NONCASH TRANSACTIONS	
Loss on disposal of capital assets	<u>\$ 29,003</u>
TOTAL NONCASH TRANSACTIONS	<u>\$ 29,003</u>

See accompanying notes to financial statements.

VILLAGE OF RIVER FOREST, ILLINOIS

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

April 30, 2025

	Pension Trust Funds
ASSETS	
Cash and Cash Equivalents	\$ 54,453
Investments, at Fair Value	
Investment Held in the Illinois Police Officers' Investment Fund	30,538,315
Investment Held in the Illinois Firefighters' Pension Investment Fund	20,425,762
Prepaid Items	6,661
 Total Assets	 51,025,191
 LIABILITIES	
Accounts Payable	6,164
 Total Liabilities	 6,164
 NET POSITION RESTRICTED FOR PENSIONS	 \$ 51,019,027

See accompanying notes to financial statements.

VILLAGE OF RIVER FOREST, ILLINOIS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FIDUCIARY FUNDS

For the Year Ended April 30, 2025

ADDITIONS

Contributions

Employer Contributions	\$ 3,667,137
Employee Contributions	<u>577,659</u>

Total Contributions	<u>4,244,796</u>

Investment Income

Net Appreciation in Fair Value of Investments	4,172,213
Interest	<u>571,617</u>

Total Investment Income	4,743,830
Less Investment Expense	<u>(52,247)</u>

Net Investment Income	<u>4,691,583</u>

Total Additions	<u>8,936,379</u>

DEDUCTIONS

Retirement Benefits	4,961,935
Refunds	18,633
Administrative Expenses	<u>116,125</u>

Total Deductions	<u>5,096,693</u>

NET INCREASE	3,839,686

NET POSITION RESTRICTED FOR PENSIONS

May 1	<u>47,179,341</u>
April 30	<u><u>\$ 51,019,027</u></u>

See accompanying notes to financial statements.

VILLAGE OF RIVER FOREST, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

April 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

Police Pension Employees Retirement System

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

Firefighters' Pension Employees Retirement System

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

B. Fund Accounting

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Fund Accounting (Continued)

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

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

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

C. Government-Wide and Fund Financial Statements

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The Village reports the following major governmental funds:

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

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

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

The Village reports the following major proprietary funds:

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Cash and Cash Equivalents

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

F. Investments

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

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

G. Property Taxes

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

The property tax calendar for the 2024 tax levy is as follows:

Lien Date	January 1, 2024
Levy Date	December 18, 2024
Tax Bills Mailed (at Least 30 Days Prior to Collection Deadline)	
First Installment Due	March 4, 2025
Second Installment Due	Not yet determined

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Property Taxes (Continued)

The 2025 tax levy, which attached as an enforceable lien on property as of January 1, 2025, has not been recorded as a receivable as of April 30, 2025, as the tax has not yet been levied by the Village and will not be levied until December 2025 and, therefore, the levy is not measurable at April 30, 2025.

H. Capital Assets

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Compensated Absences

The Village implemented GASB Statement 101, *Compensated Absences*, for fiscal year ended April 30, 2025. Vested or accumulated vacation and sick leave that is due to employees who have retired or terminated by the end of the year is reported as an expenditure and a fund liability of the governmental fund that will pay it. Vested or accumulated vacation and sick leave of proprietary funds and governmental activities is recorded as an expense and liability of those funds as the benefits accrue to employees. The entire balance of vacation leave is recognized as a liability at year end. A liability is recognized for the portion of accumulating sick leave benefits that is estimated to be more likely than not to be used for time off or otherwise paid in cash or settled through noncash means.

As a result of the implementation of GASB Statement 101, *Compensated Absences*, beginning net position was restated. See Notes 4 and 12 for additional information.

J. Prepaid Items

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

K. Short-Term Interfund Receivables/Payables

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

L. Long-Term Obligations

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Long-Term Obligations (Continued)

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

M. Fund Balances/Net Position

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Fund Balances/Net Position (Continued)

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

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

N. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

O. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities, deferred inflows and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

2. DEPOSITS AND INVESTMENTS

Deposits and investments are governed by the Village's investment policy as well as Illinois Compiled Statutes (ILCS). It is the policy of the Village to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the Village and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objective of the policy is legality, safety (preservation of capital and protection of investment principal), liquidity and yield.

2. DEPOSITS AND INVESTMENTS (Continued)

The Village's investment policy permits investments in any credit union or bank, as defined by the *Illinois Banking Act*, and made investments in obligations guaranteed by the full faith and credit of the United States of America, similar obligations of agencies of the United States of America, certain money market mutual funds, The Illinois Funds and Illinois Metropolitan Investment Fund.

The Illinois Public Treasurers' Investment Pool, known as The Illinois Funds, operates as a qualified external investment pool in accordance with the criteria established in GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, and thus, reports all investments at amortized cost rather than fair value. The investment in The Illinois Funds by participants is also reported at amortized cost. The Illinois Funds does not have any limitations or restrictions on participant withdrawals. The Illinois Treasurer's Office issues a separate financial report for The Illinois Funds which may be obtained by contacting the Administrative Office at Illinois Business Center, 400 West Monroe Street, Suite 401, Springfield, Illinois 62704.

The Illinois Metropolitan Investment Fund (IMET) is a local government investment pool. Created in 1996 as a not-for-profit trust formed under the Intergovernmental Cooperation Act and the Illinois Municipal Code. IMET was formed to provide Illinois government agencies with safe, liquid, attractive alternatives for investing and is managed by a Board of Trustees elected from the participating members. IMET offers participants two separate vehicles to meet their investment needs. The IMET Core Fund is designed for public funds that may be invested for longer than one year. The Core Fund carries the highest rating available (AAAf/bf) from Moody's for such funds. Member withdrawals can be made from the core fund with a five-day notice. The IMET Convenience Fund (CVF) is designed to accommodate funds requiring high liquidity, including short term cash management programs and temporary investment of bond proceeds. It is comprised of collateralized and FHLB LoC backed bank deposits, FDIC insured certificates of deposit and U.S. Government securities. Member withdrawals are generally on the same day as requested. Investments in IMET are valued at IMET's share price, which is the price the investment could be sold.

A. Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the Village's deposits may not be returned to it. The Village's investment policy requires pledging of collateral with a fair value of 105% of all bank balances in excess of federal depository insurance with the collateral held by an independent third party in the Village's name. At April 30, 2025, \$22,536 of the Village's deposits were uncollateralized.

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

2. DEPOSITS AND INVESTMENTS (Continued)

B. Investments

The following table presents the investments and maturities of the Village's debt securities as of April 30, 2025:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1-5	6-10	Greater Than 10
U.S. Agency Obligations	\$ 2,732,498	\$ 837,833	\$ 1,894,665	\$ -	\$ -
U.S. Treasury Obligations	484,609	484,609	-	-	-
Negotiable CDs	6,767,595	2,366,526	4,401,069	-	-
TOTAL	\$ 9,984,702	\$ 3,688,968	\$ 6,295,734	\$ -	\$ -

The Village has the following recurring fair value measurements as of April 30, 2025: the U.S. agency obligations, U.S. Treasury obligations and negotiable CDs are valued using quoted matrix pricing models (Level 2 inputs).

Interest rate risk is the risk that changes in interest rates will adversely affect fair values of an investment. In accordance with its investment policy, the Village's investment portfolio shall remain sufficiently liquid to enable the Village to meet all operating requirements that may be reasonably anticipated in any village fund. Maturities of investment of all funds, except the Capital Projects Funds and Working Cash Funds, shall not exceed five years. Maturities of investments in the Capital Projects Funds and Working Cash Funds may exceed five years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of funds.

The Village limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in obligations guaranteed by the United States Government or securities issued by agencies of the United States Government that are explicitly guaranteed by the United States Government. The investments in U.S. agency obligations are rated AAA. The U.S. treasury obligations are rated AA. IMET and The Illinois Funds are rated AAA by a national rating agency. The negotiable CDs are not rated.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Village will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the Village's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by a third party acting as the Village's agent separate from where the investment was purchased. The Illinois Funds and IMET are not subject to custodial credit risk.

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

2. DEPOSITS AND INVESTMENTS (Continued)

B. Investments (Continued)

Concentration of credit risk - it is the policy of the Village to diversify its investment portfolio. Investments shall be diversified to eliminate the risk of loss resulting from overconcentration in a security, maturity, issuer or class of securities. The Village accomplishes this through investing in securities with varying maturities and continuously investing a portion of the portfolio in readily available funds to ensure the appropriate liquidity is maintained.

3. CAPITAL ASSETS

Capital asset activity for the year ended April 30, 2025, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
GOVERNMENTAL ACTIVITIES				
Capital Assets not Being Depreciated				
Land	\$ 1,501,113	\$ -	\$ -	\$ 1,501,113
Land Right of Way	3,826,453	-	-	3,826,453
Construction in Progress	209,150	271,077	209,150	271,077
Total Capital Assets not Being Depreciated	5,536,716	271,077	209,150	5,598,643
Capital Assets Being Depreciated				
Buildings and Improvements	6,950,007	298,780	-	7,248,787
Vehicles and Equipment	6,631,433	1,060,615	253,124	7,438,924
Infrastructure	18,218,061	-	-	18,218,061
Total Capital Assets Being Depreciated	31,799,501	1,359,395	253,124	32,905,772
Less Accumulated Depreciation for				
Buildings and Improvements	2,804,306	161,425	-	2,965,731
Vehicles and Equipment	3,720,448	490,978	224,121	3,987,305
Infrastructure	6,808,222	287,681	-	7,095,903
Total Accumulated Depreciation	13,332,976	940,084	224,121	14,048,939
Total Capital Assets Being Depreciated, Net	18,466,525	419,311	29,003	18,856,833
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 24,003,241	\$ 690,388	\$ 238,153	\$ 24,455,476

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

3. CAPITAL ASSETS (Continued)

	Beginning Balances	Increases	Decreases	Ending Balances
BUSINESS-TYPE ACTIVITIES				
Capital Assets not Being Depreciated				
Land	\$ 500	\$ -	\$ -	\$ 500
Total Capital Assets not Being Depreciated	500	-	-	500
Capital Assets Being Depreciated				
Buildings	1,006,367	-	-	1,006,367
Vehicles and Equipment	1,019,801	211,385	128,164	1,103,022
Water Distribution System	7,190,702	-	-	7,190,702
Sewer System	16,995,705	-	-	16,995,705
Curbs and Gutters	2,641,730	-	-	2,641,730
Total Capital Assets Being Depreciated	28,854,305	211,385	128,164	28,937,526
Less Accumulated Depreciation for				
Buildings	779,711	8,351	-	788,062
Vehicles and Equipment	794,480	62,382	99,161	757,701
Water Distribution System	1,721,174	89,236	-	1,810,410
Sewer System	2,825,307	161,783	-	2,987,090
Curbs and Gutters	1,427,556	42,918	-	1,470,474
Total Accumulated Depreciation	7,548,228	364,670	99,161	7,813,737
Total Capital Assets Being Depreciated, Net	21,306,077	(153,285)	29,003	21,123,789
BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS, NET	\$ 21,306,577	\$ (153,285)	\$ 29,003	\$ 21,124,289

Depreciation expense was charged to functions/programs of the primary government as follows:

GOVERNMENTAL ACTIVITIES	
General Government	\$ 156,682
Public Safety	357,342
Highway and Streets	<u>426,060</u>
TOTAL DEPRECIATION EXPENSE -	
GOVERNMENTAL ACTIVITIES	<u>\$ 940,084</u>

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

4. LONG-TERM DEBT

A. Changes in Long-Term Liabilities

A summary of changes in long-term debt reported in the governmental activities of the Village for the year ended April 30, 2025 is as follows:

Issue	Balances May 1, Restated*	Issuances	Retirements/ Refundings	Balances April 30	Current Portion
General Obligation Bonds	\$ 600,000	\$ -	\$ 300,000	\$ 300,000	\$ 300,000
Debt Certificates	3,733,333	-	151,852	3,581,481	155,556
Unamortized Premium	161,023	-	8,945	152,078	-
Compensated Absences	711,128	-	5,097	706,031	141,206
Net Pension Liability - IMRF and SLEP	528,283	-	211,955	316,328	-
Net Pension Liability - Police Pension	21,087,189	-	589,291	20,497,898	-
Net Pension Liability - Firefighters' Pension	17,564,937	-	535,558	17,029,379	-
Total Other Postemployment Benefit Liability	5,836,013	-	185,190	5,650,823	297,391
TOTAL GOVERNMENTAL ACTIVITIES	\$ 50,221,906	\$ -	\$ 1,987,888	\$ 48,234,018	\$ 894,153

A summary of changes in long-term debt reported in the business-type activities of the Village for the year ended April 30, 2025 is as follows:

Issue	Balances May 1, Restated*	Issuances	Retirements/ Refundings	Balances April 30	Current Portion
IEPA Loan	\$ 9,620,941	\$ -	\$ 708,415	\$ 8,912,526	\$ 724,159
Debt Certificates	1,306,667	-	53,148	1,253,519	54,444
Unamortized Premium	56,357	-	3,131	53,226	-
Compensated Absences	44,072	12,877	-	56,949	11,390
Net Pension Liability - IMRF	149,779	-	54,927	94,852	-
Total Other Postemployment Benefit Liability	24,800	5,009	-	29,809	1,569
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 11,202,616	\$ 17,886	\$ 819,621	\$ 10,400,881	\$ 791,562

For the governmental activities, the net pension liabilities and the total other postemployment benefit liability are generally liquidated by the General Fund. The Debt Service Fund make payments on the general obligation bonds and debt certificates. For the business-type activities, the IEPA loans, debt certificates, net pension liability and total other postemployment benefit liability are liquidated by the Waterworks and Sewerage Fund.

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

4. LONG-TERM DEBT (Continued)

A. Changes in Long-Term Liabilities (Continued)

The change in compensated absences is reported net of increases and decreases.

*Opening balances were restated due to the implementation of GASB Statement No. 101, *Compensated Absences*. See Note 12 for additional information regarding this change.

B. General Obligation Bonds

General obligation bonds are direct obligations and pledge the full faith and credit of the Village. General obligation bonds currently outstanding are as follows:

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances April 30	Current Portion
\$600,000 General Obligation Limited Tax Bonds, Series 2024 due in installments of \$300,000, plus annual interest at 3.45% to 3.55% through December 1, 2025.	Debt Service	\$ 600,000	\$ -	\$ 300,000	\$ 300,000	\$ 300,000
TOTAL GENERAL OBLIGATION BONDS		\$ 600,000	\$ -	\$ 300,000	\$ 300,000	\$ 300,000

C. General Obligation Debt Certificates

General obligation debt certificates are direct obligations and pledge the full faith and credit of the Village. General obligation debt certificates currently outstanding are as follows:

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances April 30	Current Portion
\$5,240,000 General Obligation Debt Certificates 2022A due in annual installments of \$200,000 to \$380,000, plus interest of 3% to 4%, through December 1, 2041.	Debt Service/ Waterworks and Sewerage	\$ 5,040,000	\$ -	\$ 205,000	\$ 4,835,000	\$ 210,000
TOTAL GENERAL OBLIGATION DEBT CERTIFICATES		\$ 5,040,000	\$ -	\$ 205,000	\$ 4,835,000	\$ 210,000

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

4. LONG-TERM DEBT (Continued)

D. Debt Service Requirements to Maturity

Annual debt service requirements to maturity are as follows:

Fiscal Year	Governmental Activities			
	General Obligation Bonds		Debt Certificates	
	Principal	Interest	Principal	Interest
2026	\$ 300,000	\$ 10,350	\$ 155,556	\$ 136,704
2027	-	-	162,963	132,038
2028	-	-	166,667	127,148
2029	-	-	170,370	122,148
2030	-	-	177,778	117,038
2031	-	-	181,481	109,926
2032	-	-	188,889	102,666
2033	-	-	196,296	95,111
2034	-	-	207,407	87,260
2035	-	-	214,815	78,962
2036	-	-	222,222	70,370
2037	-	-	233,333	61,482
2038	-	-	240,741	52,148
2039	-	-	251,852	42,518
2040	-	-	259,259	32,444
2041	-	-	270,370	22,074
2042	-	-	281,482	11,260
TOTAL	\$ 300,000	\$ 10,350	\$ 3,581,481	\$ 1,401,297

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

4. LONG-TERM DEBT (Continued)

D. Debt Service Requirements to Maturity (Continued)

Fiscal Year	Business-Type Activities			
	IEPA Loan		Debt Certificates	
	Principal	Interest	Principal	Interest
2026	\$ 724,159	\$ 192,987	\$ 54,444	\$ 47,846
2027	740,250	176,896	57,037	46,212
2028	756,700	160,446	58,333	44,502
2029	773,515	143,630	59,630	42,752
2030	790,705	126,441	62,222	40,962
2031	808,276	108,870	63,519	38,474
2032	826,238	90,908	66,111	35,934
2033	844,599	72,547	68,704	33,289
2034	863,366	53,780	72,592	30,540
2035	882,552	34,593	75,185	27,638
2036	902,166	14,981	77,778	24,630
2037	-	-	81,666	21,518
2038	-	-	84,259	18,252
2039	-	-	88,148	14,883
2040	-	-	90,742	11,356
2041	-	-	94,630	7,726
2042	-	-	98,519	3,940
TOTAL	\$ 8,912,526	\$ 1,176,079	\$ 1,253,519	\$ 490,454

E. Legal Debt Margin

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

ASSESSED VALUATION - 2024	<u>\$ 746,595,952</u>
Legal Debt Limit - 8.625% of Assessed Valuation	\$ 64,393,901
Amount of Debt Applicable to Debt Limit	
General Obligation Debt	<u>5,135,000</u>
LEGAL DEBT MARGIN	<u>\$ 59,258,901</u>

5. LESSOR DISCLOSURES

In accordance with GASB Statement No. 87, *Leases*, the Village's lessor activity is as follows:

The Village entered into a lease arrangement on April 1, 2019, to lease tower space. Payments ranging from \$3,000 to \$5,055 are due to the Village in monthly installments, through March 2049. The lease agreement is noncancelable and maintains an interest rate of 3.492%. During the fiscal year, the Village collected \$12,451 and recognized a \$30,171 reduction in the related deferred inflow of resource. The remaining lease receivable and offsetting deferred inflow of resource for this agreement are \$780,982 and \$721,583, respectively, as of April 30, 2025.

6. RISK MANAGEMENT

Intergovernmental Risk Management Agency

The Village participates in the Intergovernmental Risk Management Agency (IRMA). IRMA is an organization of municipalities and special districts in Northeastern Illinois which have formed an association under the Illinois Intergovernmental Cooperation's Statute to pool its risk management needs. The agency administers a mix of self-insurance and commercial insurance coverages; property/casualty and workers' compensation claim administration/litigation management services; unemployment claim administration; extensive risk management/loss control consulting and training programs; and a risk information system and financial reporting service for its members.

The Village's payments to IRMA are displayed on the financial statements as expenditures/expenses in appropriate funds. The Village assumes the first \$2,500 of each occurrence and IRMA has a mix of self-insurance and commercial insurance at various amounts above that level.

Each member appoints one delegate, along with an alternate delegate, to represent the member on the Board of Directors. The Village does not exercise any control over the activities of IRMA beyond its representation on the Board of Directors.

Initial contributions are determined each year based on the individual member's eligible revenue as defined in the by-laws of IRMA and experience modification factors based on past member loss experience. Members have a contractual obligation to fund any deficit of IRMA attributable to a membership year during which they were a member. Supplemental contributions may be required to fund these deficits. The Village had no liabilities to IRMA as of April 30, 2025.

6. RISK MANAGEMENT (Continued)

Intergovernmental Risk Management Agency (Continued)

Risks for medical, dental and death benefits for employees and retirees are provided through the Village's participation in the Intergovernmental Personnel Benefit Cooperative (IPBC). IPBC is a public entity risk pool established by certain units of local government in Illinois to administer some or all of the personnel benefit programs (primarily medical, dental and life insurance coverage) offered by its members to their officers and employees, and to the officers and employees of certain other governmental, quasi-governmental and nonprofit public service entities. The Village's payments to IPBC are displayed on the financial statements as expenses in the appropriate funds.

Management consists of a Board of Directors comprised of one appointed representative from each member. The officers of IPBC are chosen by the Board of Directors from among their membership. The Village does not exercise any control over the activities of IPBC beyond its representation on the Board of Directors of the sub-pool. To obtain IPBC's financial statements, contact the administrative offices of IPBC at 301 East Irving Park Road, Streamwood, Illinois 60107.

7. CONTINGENT LIABILITIES

A. Litigation

The Village is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Village's attorney the resolution of these matters will not have a material adverse effect on the financial condition of the Village.

B. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Village expects such amounts, if any, to be immaterial.

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

8. INDIVIDUAL FUND DISCLOSURES

A. Transfers between funds during the year were as follows:

Fund	Transfers In	Transfers Out
General	\$ -	\$ 795,408
Capital Equipment Replacement	795,408	-
Nonmajor Governmental Capital Improvement	-	293,111
Debt Service	293,111	-
TOTAL ALL FUNDS	\$ 1,088,519	\$ 1,088,519

The purpose of the significant interfund transfers are as follows:

- \$795,408 transferred to Capital Equipment Replacement Fund from the General Fund for capital improvement and replacement projects. This transfer will not be repaid.
- \$293,111 transferred from the Capital Improvement Fund (Nonmajor Governmental) to the Debt Service Fund (Nonmajor Governmental) for debt service payments. This transfer will not be repaid.

B. Interfund advances are as follows:

Receivable Fund	Payable Fund	Amount
General	Madison Street TIF	\$ 1,873,000
Waterworks and Sewerage	Capital Equipment Replacement	557,581
TOTAL		\$ 2,430,581

The purpose of the significant interfund advances are as follows:

- \$1,873,000 advance from the General Fund to the Madison Street TIF Fund represents money loaned for the purchase of property in the TIF District.
- \$557,581 advance from the Waterworks and Sewerage Fund to the Capital Equipment Replacement Fund represents money loaned for future vehicle and equipment replacements.

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

9. DEFINED BENEFIT PENSION PLANS

The Village contributes to four defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system; the Sheriff's Law Enforcement Personnel Fund (SLEP), which is administered by IMRF and is also an agent multiple-employer public employee retirement system; and the Police Pension Plan which is a single-employer pension plan and the Firefighters' Pension Plan which is a single-employer pension plan. Although IMRF is an agent multiple-employer defined benefit plan, the Village's participation is considered to be that of a cost-sharing multiple employer pension plan due to the River Forest Public Library's (the Library) participation in the plan. The benefits, benefit levels, employee contributions and employer contributions for the three plans are governed by ILCS and can only be amended by the Illinois General Assembly. The Police Pension Plan and Firefighters' Pension Plan do not issue separate reports. However, IMRF issues a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained from IMRF, 2211 York Road, Suite 500, Oak Brook, Illinois 60523 or online at www.imrf.org.

The table below is a summary for all pension plans as of and for the year ended April 30, 2025:

	IMRF	SLEP	Police Pension	Firefighters' Pension	Total
Net Pension Liability	\$ 404,755	\$ 6,425	\$ 20,497,898	\$ 17,029,379	\$ 37,938,457
Deferred Outflows of Resources	628,928	5,580	795,623	1,142,854	2,572,985
Deferred Inflows of Resources	2,878	-	620,944	803,267	1,427,089
Pension Expense	361,395	5,406	1,645,194	1,364,710	3,376,705

A. Plan Descriptions

Illinois Municipal Retirement Fund

Plan Membership

At December 31, 2024 (most recent information available), IMRF membership consisted of:

Inactive Employees or Their Beneficiaries	
Currently Receiving Benefits	61
Inactive Employees Entitled to but not yet Receiving Benefits	75
Active Employees	43
TOTAL	179

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Plan Membership (Continued)

The IMRF data included in the table above includes membership of both the Village and the Library.

Benefits Provided

All employees (other than those covered by SLEP, the Police Pension Plan or the Firefighters' Pension Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

Contributions

These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 4.50% of their annual salary to IMRF. The Village is required to contribute the remaining amounts necessary to fund the IMRF as specified by statute. The employer contribution rate for the fiscal year ended April 30, 2025 was 6.75% of covered payroll.

Actuarial Assumptions

The Village's net pension liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Actuarial Assumptions (Continued)

Actuarial Valuation Date	December 31, 2024
Actuarial Cost Method	Entry-Age Normal
Assumptions	
Inflation	2.25%
Salary Increases	2.75% to 13.75%
Interest Rate	7.25%
Cost of Living Adjustments	3.00%
Asset Valuation Method	Fair Value

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

Discount Rate

The discount rate used to measure the total pension liability at December 31, 2024 was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the Village contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	33.50%	4.35%
International Equity	18.00%	5.40%
Fixed Income	24.50%	5.20%
Real Estate	10.50%	6.40%
Alternative Investments	12.50%	4.85% to 6.25%
Cash Equivalents	1.00%	3.60%
TOTAL	100.00%	

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Change in the Net Pension Liability

	(A) Total Pension Liability	(B) Plan Fiduciary Net Position	(A) - (B) Net Pension Liability
BALANCES AT JANUARY 1, 2024	\$ 19,660,176	\$ 18,892,363	\$ 767,813
Changes for the Period			
Service Cost	264,296	-	264,296
Interest	1,397,028	-	1,397,028
Difference Between Expected and Actual Experience	254,953	-	254,953
Changes in Assumptions	-	-	-
Employer Contributions	-	237,781	(237,781)
Employee Contributions	-	147,131	(147,131)
Net Investment Income	-	1,826,399	(1,826,399)
Benefit Payments and Refunds	(1,045,954)	(1,045,954)	-
Other (Net Transfer)	-	12,535	(12,535)
Net Changes	870,323	1,177,892	(307,569)
BALANCES AT DECEMBER 31, 2024	\$ 20,530,499	\$ 20,070,255	\$ 460,244

The table presented above includes amounts for both the Village and the Library. The Village's proportionate share of the net pension liability at January 1, 2024, the employer contributions and the net pension liability at December 31, 2024, was \$669,515, \$209,112 and \$404,755, respectively. The Library's proportionate share of the net pension liability at January 1, 2024, the employer contributions and the net pension liability at December 31, 2024, was \$98,298, \$28,669 and \$55,489, respectively.

There were no changes in assumptions compared to the previous valuation.

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended April 30, 2025, the Village recognized pension expense of \$361,395.

At April 30, 2025, the Village reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Village		Library		Total	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 172,488	\$ -	\$ 23,647	\$ -	\$ 196,135	\$ -
Changes in Assumption	-	2,878	-	394	-	3,272
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	382,901	-	52,493	-	435,394	-
Employer Contributions Subsequent to the Measurement Date	73,539	-	15,571	-	89,110	-
TOTAL	\$ 628,928	\$ 2,878	\$ 91,711	\$ 394	\$ 720,639	\$ 3,272

\$73,539 contributed after the measurement date of the plan will be recognized in pension expense for the fiscal year ending April 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized as pension expense as follows:

Year Ending April 30,	Village	Library	Total
2026	\$ 332,589	\$ 45,598	\$ 378,187
2027	512,121	70,212	582,333
2028	(201,336)	(27,603)	(228,939)
2029	(90,863)	(12,461)	(103,324)
Thereafter	-	-	-
TOTAL	\$ 552,511	\$ 75,746	\$ 628,257

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability (asset) to changes in the discount rate. The table below presents the net pension liability (asset) of the Village calculated using the discount rate of 7.25% as well as what the Village's net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability (Asset) - Village	\$ 2,612,521	\$ 404,755	\$ (1,297,260)
Net Pension Liability (Asset) - Library	358,177	55,489	(177,855)
Net Pension Liability (Asset) - Total	<u>\$ 2,970,698</u>	<u>\$ 460,244</u>	<u>\$ (1,475,115)</u>

Sheriff's Law Enforcement Personnel

Sheriff's Law Enforcement Personnel (SLEP) having accumulated at least 20 years of SLEP service and terminating IMRF participation or after January 1, 1988, may elect to retire at or after age 50 with no early retirement discount penalty. SLEP members meeting these two qualifications are entitled to an annual retirement benefit payable monthly for life, in an amount equal to 2 1/2% of their final rate of earnings for each year of credited service up to 20 years, 2% of their final earnings rate for the next ten years of credited service, and 1% for each year thereafter. For SLEP members retiring with less than 20 years of SLEP service, the regular IMRF pension formula applies. SLEP also provides death and disability benefits. These benefit provisions and all other requirements are established by ILCS.

Contributions

Participating members are required to contribute 7.50% of their annual salary to SLEP. The Village is required to contribute the remaining amounts necessary to fund SLEP as specified by statute. The employer contribution rate for the year ended December 31, 2024 was 0.00% of covered payroll.

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (Continued)

Contributions (Continued)

At December 31, 2024, IMRF membership consisted of:

Inactive Employees or their Beneficiaries	
Currently Receiving Benefits	3
Inactive Employees Entitled to but not yet	
Receiving Benefits	-
Active Employees	-
TOTAL	3

Actuarial Assumptions

The Village's net pension liability was measured as of December 31, 2024 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial Valuation Date	December 31, 2024
Actuarial Cost Method	Entry-Age Normal
Assumptions	
Inflation	2.25%
Salary Increases	2.75% to 13.75%
Interest Rate	7.25%
Cost of Living Adjustments	3.00%
Asset Valuation Method	Fair Value

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (Continued)

Actuarial Assumptions (Continued)

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

Discount Rate

The discount rate used to measure the total pension liability at December 31, 2024 was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the Village contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (Continued)

Long-Term Expected Rate of Return (Continued)

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	33.50%	4.35%
International Equity	18.00%	5.40%
Fixed Income	24.50%	5.20%
Real Estate	10.50%	6.40%
Alternative Investments	12.50%	4.85% to 6.25%
Cash Equivalents	1.00%	3.60%
TOTAL	100.00%	

Changes in the Net Pension Liability

	(A) Total Pension Liability	(B) Plan Fiduciary Net Position	(A) - (B) Net Pension Liability
BALANCES AT JANUARY 1, 2024	\$ 211,853	\$ 203,307	\$ 8,546
Changes for the Period			
Interest	14,668	-	14,668
Difference Between Expected and Actual Experience	3,006	-	3,006
Assumption Changes	-	-	-
Employer Contributions	-	-	-
Net Investment Income	-	21,710	(21,710)
Benefit Payments and Refunds	(19,073)	(19,073)	-
Administrative Expense	-	-	-
Other (Net Transfer)	-	(1,915)	1,915
Net Changes	(1,399)	722	(2,121)
BALANCES AT DECEMBER 31, 2024	\$ 210,454	\$ 204,029	\$ 6,425

There were no changes in assumptions compared to the previous valuation.

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended April 30, 2025, the Village recognized pension expense of \$5,406. At April 30, 2025, the Village reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ -	\$ -
Changes in Assumption	-	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	-
Changes in Assumption	5,430	-
Contributions Made after Measurement Date	-	-
TOTAL	\$ 5,430	\$ -

Amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

<u>Year Ending April 30,</u>	
2026	\$ 2,578
2027	7,844
2028	(3,445)
2029	(1,547)
2030	-
Thereafter	-
TOTAL	\$ 5,430

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (Continued)

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability (asset) to changes in the discount rate. The table below presents the net pension liability (asset) of the Village calculated using the discount rate of 7.25% as well as what the Village's net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability (Asset)	\$ 23,609	\$ 6,425	\$ (8,621)

Police Pension Plan

Plan Administration

Police sworn personnel are covered by the Police Pension Plan. Although this is a single-employer pension plan, the defined benefits and employee and employer contribution levels are governed by ILCS (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. The Village accounts for the plan as a pension trust fund.

Plan Membership

At April 30, 2025, the Police Pension Plan membership consisted of:

Inactive Plan Members Currently Receiving Benefits	37
Inactive Plan Members Entitled to but not yet Receiving Benefits	18
Active Plan Members	30
TOTAL	85

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Benefits Provided

The following is a summary of the Police Pension Plan as provided for in ILCS:

The Police Pension Plan provides retirement benefits as well as death and disability benefits. Tier 1 employees (those hired as a police officer prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least eight years but less than 20 years of creditable service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a police officer who retired with 20 or more years of service after January 1, 1977, shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension and 3% compounded annually thereafter.

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten or more years of creditable service are entitled to receive an annual retirement benefit equal to the greater of the average monthly salary obtaining by dividing the total salary during the 48 consecutive months of service within the last of 60 months in which the total salary was the highest by the number of months in that period; or the average monthly salary obtained by dividing the total salary of the police officer during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Police officers' salary for pension purposes is capped at \$106,800, plus the lesser of ½ of the annual change in the Consumer Price Index or 3% compounded. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., ½% for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% or ½ of the change in the Consumer Price Index for the preceding calendar year.

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Contributions

Employees are required by ILCS to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to contribute the remaining amounts necessary to finance the plan and the administrative costs as actuarially determined by an enrolled actuary. The Village has until the year 2040 to fund 90% of the past service cost for the Police Pension Plan. However, the Village has adopted a pension funding policy that funds 100% of the past service cost on a closed basis by the year 2040. For the year ended April 30, 2025, the Village's contribution was 56.61% of covered payroll.

Illinois Police Officers' Pension Investment Fund

The Illinois Police Officers' Pension Investment Fund (IPOPIF) is an investment trust fund responsible for the consolidation and fiduciary management of the pension assets of Illinois suburban and downstate police pension funds. IPOPIF was created by Public Act 101-0610 and codified within the Illinois Pension Code, becoming effective January 1, 2020, to streamline investments and eliminate unnecessary and redundant administrative costs, thereby ensuring assets are available to fund pension benefits for the beneficiaries of the participating pension funds as defined in 40 ILCS 5/22B-105. Participation in IPOPIF by Illinois suburban and downstate police pension funds is mandatory.

Investments

Investments of the plan are combined in a commingled external investment pool and held by IPOPIF. A schedule of investment expenses is included in IPOPIF's annual report. For additional information on IPOPIF's investments, please refer to their annual report as of June 30, 2024. A copy of that report can be obtained from IPOPIF at 456 Fulton Street, Suite 402, Peoria, Illinois 61602 or at www.ipopif.org.

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Investment Policy

IPOPIF's investment policy was originally adopted by the Board of Trustees on December 17, 2021. IPOPIF has the authority to invest trust fund assets in any type of security subject to the requirements and restrictions set forth in the Illinois Pension Code and is not restricted by the Pension Code sections that pertain exclusively to the Article 3 participating police pension funds. IPOPIF shall be subject to the provisions of the Illinois Pension Code including, but not limited to, utilization of emerging investment managers and utilization of businesses owned by minorities, women and persons with disabilities.

Net Asset Value

The net asset value (NAV) of the plan's pooled investment in IPOPIF was \$30,538,315 at April 30, 2025. The pooled investments consist of the investments as noted in the target allocation table below. Investments in IPOPIF are valued at IPOPIF's share price, which is the price the investment could be sold. There are no unfunded commitments at April 30, 2025. The plan may redeem shares with a seven calendar day notice. IPOPIF may, at its sole discretion and based on circumstances, process redemption requests with fewer than a seven calendar day notice. Regular redemptions of the same amount on a particular day of the month may be arranged with IPOPIF.

Investment Rate of Return

For the year ended April 30, 2025, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 10.00%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Deposits with Financial Institutions

The plan retains all of its available cash with two financial institutions. Available cash is determined to be that amount which is required for the current expenditures of the plan. The excess of available cash is required to be transferred to IPOPIF for purposes of the long-term investment for the plan.

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, the fund's deposits may not be returned to them. The plan's investment policy requires that all deposits in excess of FDIC insurable limits be secured by collateral in order to protect deposits from default.

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Actuarial Assumptions

The total pension liability above was determined by an actuarial valuation using the following actuarial methods and assumptions.

Actuarial Valuation Date	April 30, 2025
Actuarial Cost Method	Entry-Age Normal
Asset Valuation Method	Fair Value
Assumptions	
Inflation	2.50%
Salary Increases	3.50% to 7.61%
Investment Rate of Return	7.00%

Mortality rates were based on the PubS-2010(A) Table improved to 2021 using MP-2021 Improvement Rates.

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the Village contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the Village calculated using the discount rate of 7.00% as well as what the Village's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.00%) or 1 percentage point higher (8.00%) than the current rate:

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Discount Rate Sensitivity (Continued)

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net Pension Liability	\$ 27,004,010	\$ 20,497,898	\$ 15,138,736

Changes in the Net Pension Liability

	(A) Total Pension Liability	(B) Plan Fiduciary Net Position	(A) - (B) Net Pension Liability
BALANCES AT MAY 1, 2024	\$ 49,489,740	\$ 28,402,551	\$ 21,087,189
Changes for the Period			
Service Cost	694,542	-	694,542
Interest	3,408,162	-	3,408,162
Changes of Benefit Terms	-	-	-
Difference Between Expected and Actual Experience	500,747	-	500,747
Changes in Assumptions	(253,407)	-	(253,407)
Employer Contributions	-	1,917,408	(1,917,408)
Employee Contributions	-	335,346	(335,346)
Other Contributions	-	-	-
Net Investment Income (Loss)	-	2,739,838	(2,739,838)
Benefit Payments and Refunds	(2,770,574)	(2,770,574)	-
Administrative Expense	-	(53,257)	53,257
Net Changes	1,579,470	2,168,761	(589,291)
BALANCES AT APRIL 30, 2025	\$ 51,069,210	\$ 30,571,312	\$ 20,497,898

The funded status of the plan at April 30, 2025 was 59.9%.

Changes in assumptions were made related to the inflation rate, projected salary increases, the CPI rate, and mortality assumptions.

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Changes in the Net Pension Liability (Continued)

For the year ended April 30, 2025, the Village recognized pension expense of \$1,645,194. At April 30, 2025, the Village reported deferred outflows of resources and deferred inflows of resources related to the Police Pension Plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 523,220	\$ 366,411
Changes in Assumption	168,526	254,533
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	103,877	-
TOTAL	<u>\$ 795,623</u>	<u>\$ 620,944</u>

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

Amounts reported as deferred outflows of resources and deferred inflows of resources related to police pension will be recognized in pension expense as follows:

<u>Year Ending April 30,</u>	
2026	\$ 590,052
2027	(68,091)
2028	(239,200)
2029	(108,082)
2030	-
Thereafter	-
TOTAL	<u>\$ 174,679</u>

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Plan

Plan Administration

Fire sworn personnel are covered by the Firefighters' Pension Plan. Although this is a single-employer pension plan, the defined benefits and employee and employer contribution levels are governed by ILCS (40 ILCS 5/4-1) and may be amended only by the Illinois legislature. The Village accounts for the plan as a pension trust fund.

Plan Membership

At April 30, 2025, the Firefighters' Pension Plan membership consisted of:

Inactive Plan Members Currently Receiving Benefits	27
Inactive Plan Members Entitled to but not yet Receiving Benefits	4
Active Plan Members	<u>20</u>
TOTAL	<u><u>51</u></u>

Benefits Provided

The Firefighters' Pension Plan provides retirement benefits as well as death and disability benefits. Tier 1 employees (those hired as a firefighter prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held at the date of retirement. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years but less than 20 years of creditable service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a covered employee who retired with 20 or more years of service after January 1, 1977, shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension and 3% compounded annually thereafter.

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Benefits Provided (Continued)

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten or more years of creditable service are entitled to receive an annual retirement benefit equal to the greater of (1) the average monthly salary obtained by dividing the total salary of the firefighter during the 48 consecutive months of service within the last of 60 months in which the total salary was the highest by the number of months in that period; or (2) the average monthly salary obtained during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Firefighters' salary for pension purposes is capped at \$106,800, plus the lesser of $\frac{1}{2}$ of the annual change in the Consumer Price Index or 3% compounded annually. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., $\frac{1}{2}\%$ for each month under 55). The monthly benefit of a Tier 2 firefighter shall be increased annually at age 60 on the January 1st after the firefighter retires or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% or $\frac{1}{2}$ of the change in the Consumer Price Index for the preceding calendar year.

Contributions

Covered employees are required to contribute 9.455% of their base salary to the Firefighters' Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to finance the plan and the administrative costs as actuarially determined by an enrolled actuary. The Village has until the year 2040 to fund 90% of the past service costs for the Firefighters' Pension Plan. However, the Village has adopted a pension funding policy that funds 100% of the past service cost on a closed basis by the year 2040. For the year ended April 30, 2025, the Village's contribution was 68.53% of covered payroll.

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Illinois Firefighters' Pension Investment Fund

The Illinois Firefighters' Pension Investment Fund (IFPIF) is an investment trust fund responsible for the consolidation and fiduciary management of the pension assets of Illinois suburban and downstate firefighter pension funds. IFPIF was created by Public Act 101-0610, and codified within the Illinois Pension Code, becoming effective January 1, 2020, to streamline investments and eliminate unnecessary and redundant administrative costs, thereby ensuring assets are available to fund pension benefits for the beneficiaries of the participating pension funds. Participation in IFPIF by Illinois suburban and downstate firefighter pension funds is mandatory.

Net Asset Value

The net asset value (NAV) of the plan's pooled investment in IFPIF was \$20,425,762 at April 30, 2025. The pooled investments consist of the investments as noted in the target allocation table available at www.ifpif.org. Investments in IFPIF are valued at IFPIF's share price, which is the price the investment could be sold. There are no unfunded commitments at April 30, 2025. The plan may redeem shares by giving notice by 5:00 pm central time on the 1st of each month. Requests properly submitted on or before the 1st of each month will be processed for redemption by the 14th of the month. Expedited redemptions may be processed at the sole discretion of IFPIF.

Investment Policy

IFPIF's current investment policy was adopted by the Board of Trustees on June 17, 2022. IFPIF is authorized to invest in all investments allowed by ILCS. The IFPIF shall not be subject to any of the limitations applicable to investments of pension fund assets currently held by the transferor pension funds under Sections 1-113.1 through 1-113.12 or Article 4 of the Illinois Pension Code.

Investment Rate of Return

For the year ended April 30, 2025, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 10.60%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, the fund's deposits may not be returned to them. The fund's investment policies do not require pledging of collateral for all bank balances in excess of federal depository insurance, since flow-through FDIC insurance is available for the Fund's deposits with financial institutions.

The plan retains all of its available cash with one financial institution. Available cash is determined to be that amount which is required for the current expenditures of the plan. The excess of available cash is required to be transferred to IFPIF for purposes of the long-term investment for the plan.

Actuarial Assumptions

The total pension liability above was determined by an actuarial valuation using the following actuarial methods and assumptions.

Actuarial Valuation Date	April 30, 2025
Actuarial Cost Method	Entry-Age Normal
Assumptions	
Inflation	2.50%
Projected Salary Increases	4.00% to 9.57%
Interest Rate	7.00%
Cost of Living Adjustments	2.50%
Asset Valuation Method	Fair Value

Mortality rates were based on the PubS-2010(A) Table improved to 2021 using MP-2021 Improvement Rates.

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the Village contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the Village calculated using the discount rate of 7.00% as well as what the Village's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.00%) or 1 percentage point higher (8.00%) than the current rate:

		1% Decrease (6.00%)	Current Discount Rate (7.00%)		1% Increase (8.00%)
Net Pension Liability	\$	21,602,081	\$	17,029,379	\$ 13,230,874

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Changes in the Net Pension Liability

	(A) Total Pension Liability	(B) Plan Fiduciary Net Position	(A) - (B) Net Pension Liability
BALANCES AT MAY 1, 2024	\$ 36,341,727	\$ 18,776,790	\$ 17,564,937
Changes for the Period			
Service Cost	644,207	-	644,207
Interest	2,427,969	-	2,427,969
Changes of Benefit Terms	(557,381)	-	(557,381)
Difference Between Expected and Actual Experience	-	-	-
Changes in Assumptions	830,566	-	830,566
Employer Contributions	-	1,749,729	(1,749,729)
Employee Contributions	-	242,313	(242,313)
Other Contributions	-	-	-
Net Investment Income (Loss)	-	1,951,745	(1,951,745)
Benefit Payments and Refunds	(2,209,994)	(2,209,994)	-
Administrative Expense	-	(62,868)	62,868
Net Changes	1,135,367	1,670,925	(535,558)
BALANCES AT APRIL 30, 2025	\$ 37,477,094	\$ 20,447,715	\$ 17,029,379

The funded status of the plan at April 30, 2025 was 54.6%.

Changes in assumptions were made related to the inflation rate, projected salary increases, the CPI rate and mortality assumptions.

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended April 30, 2025, the Village recognized pension expense of \$1,364,710. At April 30, 2025, the Village reported deferred outflows of resources and deferred inflows of resources related to the Firefighters' Pension Plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 329,465	\$ 794,342
Changes in Assumption	715,085	8,925
Net Difference Between Projected and Actual		
Earnings on Pension Plan Investments	98,304	-
TOTAL	\$ 1,142,854	\$ 803,267

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the Firefighters' Pension Plan will be recognized in pension expense as follows:

Year Ending April 30,	
2026	\$ 403,207
2027	130,349
2028	(119,604)
2029	(74,910)
2030	545
Thereafter	-
TOTAL	\$ 339,587

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

10. OTHER POSTEMPLOYMENT BENEFITS

A. Plan Description

In addition to providing the pension benefits described, the Village provides postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions and any employer contributions are governed by ILCS and by the Village. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report. The activity of the plan is reported in the funds from which the benefits are paid.

B. Benefits Provided

The Village provides postemployment health care benefits to its retirees and certain disabled employees. To be eligible for benefits, an employee must qualify for retirement under one of the Village's retirement plans or meet COBRA requirements.

The Village's retiree medical plan provides continuation of employer subsidized health coverage (for the retiree and dependents, if any) upon retirement from the Village after meeting the age and service requirements for retirement. Retirees pay a percentage of the cost (blended) of coverage based on their age and service at retirement. For certain disabled employees who qualify for health insurance benefits under the Public Safety Employee Benefits Act (PSEBA), the Village is required to pay 100% of the cost of basic health insurance for the employee and their dependents for their lifetime.

C. Membership

At April 30, 2025, membership consisted of:

Retirees and Beneficiaries Currently Receiving Benefits	36
Terminated Employees Entitled to Benefits but not yet Receiving Them	-
Active Employees	<u>88</u>
TOTAL	<u><u>124</u></u>
 Participating Employers	 <u><u>1</u></u>

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

10. OTHER POSTEMPLOYMENT BENEFITS (Continued)

D. Actuarial Assumptions and Other Inputs

The total OPEB liability was determined by an actuarial valuation performed as of April 30, 2025, using the following actuarial methods and assumptions.

Actuarial Valuation Date	May 1, 2024
Measurement Date	April 30, 2025
Actuarial Cost Method	Entry-Age Normal
Inflation	3.00%
Discount Rate	4.64%
Healthcare Cost Trend Rates	Starting at 6.00% Decreasing to an Ultimate Rate of 4.50% for 2041 and Thereafter
Asset Valuation Method	N/A
Mortality Rates	PubG.H-2010(B) Mortality Table - General with future mortality improvement using Scale MP-2021 PubG.H-2010(A) Mortality Table - General with mortality improvement Scale MP- 2021 for Firefighter and Police Employees

E. Discount Rate

The discount rate was based on the S&P Municipal Bond 20-year high-grade rate index rate for tax-exempt general obligation municipal bonds rated AA or better at April 30, 2025.

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

10. OTHER POSTEMPLOYMENT BENEFITS (Continued)

F. Changes in the Total OPEB Liability

	Total OPEB Liability
BALANCES AT MAY 1, 2024	\$ 5,860,813
Changes for the Period	
Service Cost	84,073
Interest	252,672
Changes in Benefit Terms	-
Difference Between Expected and Actual Experience	248,410
Changes in Assumptions	(466,376)
Benefit Payments	(298,960)
Other Changes	-
Net Changes	(180,181)
BALANCES AT APRIL 30, 2025	\$ 5,680,632

There was a change in assumptions related to the discount rate, starting per capita costs, health care trend rates, elections at retirement and marital status in 2025.

G. Rate Sensitivity

The following is a sensitive analysis of total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the Village calculated using the discount rate of 4.64% as well as what the Village's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.64%) or 1 percentage point higher (5.64%) than the current rate:

	1% Decrease (3.64%)	Current Discount Rate (4.64%)	1% Increase (5.64%)
Total OPEB Liability	\$ 6,428,927	\$ 5,680,632	\$ 5,070,905

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

10. OTHER POSTEMPLOYMENT BENEFITS (Continued)

G. Rate Sensitivity (Continued)

The table below presents the total OPEB liability of the Village calculated using the healthcare rate of 6.00% to 4.50% as well as what the Village's total OPEB liability would be if it were calculated using a healthcare rate that is 1 percentage point lower (5.00% to 3.50%) or 1 percentage point higher (7.00% to 5.50%) than the current rate:

	1% Decrease (5.00% to 3.50%)	Current Healthcare Rate (6.00% to 4.50%)	1% Increase (7.00% to 5.50%)
Total OPEB Liability	\$ 5,029,470	\$ 5,680,632	\$ 6,477,012

H. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended April 30, 2025, the Village recognized OPEB expense of \$383,579. At April 30, 2025, the Village reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 828,119	\$ 109,540
Changes in Assumption	980,031	1,709,040
TOTAL	<u>\$ 1,808,150</u>	<u>\$ 1,818,580</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending April 30,	
2026	\$ 46,834
2027	46,834
2028	46,834
2029	46,834
2030	(95,477)
2031	(79,930)
Thereafter	<u>(22,359)</u>
TOTAL	<u>\$ (10,430)</u>

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

11. PENSION TRUST FUNDS

Fiduciary Funds Summary Financial Information

The following is summary financial information for the Police Pension Plan and the Firefighters' Pension Plan.

A. Schedule of Net Position

	Police Pension	Firefighters' Pension	Total
ASSETS			
Cash and Cash Equivalents	\$ 30,127	\$ 24,326	\$ 54,453
Investments			
Investment Held in the Illinois Police Officers' Pension Investment Fund	30,538,315	-	30,538,315
Investment Held in the Illinois Firefighters' Pension Investment Fund	-	20,425,762	20,425,762
Receivables			
Prepaid Items	4,085	2,576	6,661
Total Assets	30,572,527	20,452,664	51,025,191
LIABILITIES			
Accounts Payable	1,215	4,949	6,164
Total Liabilities	1,215	4,949	6,164
NET POSITION	\$ 30,571,312	\$ 20,447,715	\$ 51,019,027

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

11. PENSION TRUST FUNDS (Continued)

Fiduciary Funds Summary Financial Information (Continued)

B. Changes in Plan Net Position

	Police Pension	Firefighters' Pension	Total
ADDITIONS			
Contributions			
Employer	\$ 1,917,408	\$ 1,749,729	\$ 3,667,137
Participants	335,346	242,313	577,659
Total Contributions	2,252,754	1,992,042	4,244,796
Investment Income			
Net Appreciation in Fair Value of Investments	2,582,642	1,589,571	4,172,213
Interest Earned	176,805	394,812	571,617
Less Investment Expense	(19,609)	(32,638)	(52,247)
Net Investment Income	2,739,838	1,951,745	4,691,583
Total Additions	4,992,592	3,943,787	8,936,379
DEDUCTIONS			
Benefits and Refunds	2,770,574	2,209,994	4,980,568
Administrative	53,257	62,868	116,125
Total Deductions	2,823,831	2,272,862	5,096,693
NET INCREASE	2,168,761	1,670,925	3,839,686
NET POSITION RESTRICTED FOR PENSION BENEFITS			
May 1	28,402,551	18,776,790	47,179,341
April 30	\$ 30,571,312	\$ 20,447,715	\$ 51,019,027

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

12. CHANGE IN ACCOUNTING PRINCIPLE

The Village's beginning balances were adjusted due to a change in accounting principle, as follows:

	Reporting Units Affected by Restatements of Beginning Balance		
	Government-Wide		
	Governmental Activities	Business- Type Activities	Waterworks and Sewerage
NET POSITION MAY 1, 2024, AS PREVIOUSLY REPORTED	\$ 1,138,162	\$ 15,123,496	\$ 15,123,496
Change in accounting principle - GASB 101	(115,577)	(13,809)	(13,809)
NET POSITION MAY 1, 2024, AS RESTATED	\$ 1,022,585	\$ 15,109,687	\$ 15,109,687

For the fiscal year ended April 30, 2025, the Village implemented GASB Statement No. 101, *Compensated Absences*. In addition to the value of unused time owed to employees upon separation of employment, the Village now recognizes an estimated amount of sick leave earned as of year end that will be used by employees as time off in future years as part of the liability for compensated absences. For the implementation, the beginning net position has been restated as presented above.

The implementation of this guidance resulted in an increase in compensated absences and general government, public safety and public works expense of \$115,577 for the fiscal year ended April 30, 2024. The implementation of this guidance resulted in an increase in compensated absences and waterworks and sewerage expense of \$13,809 for the fiscal year ended April 30, 2024.

REQUIRED SUPPLEMENTARY INFORMATION

VILLAGE OF RIVER FOREST, ILLINOIS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****GENERAL FUND**

For the Year Ended April 30, 2025

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Taxes	\$ 9,904,441	\$ 9,904,441	\$ 10,212,882	\$ 308,441
Licenses and Permits	1,391,819	1,391,819	1,369,085	(22,734)
Intergovernmental	5,408,211	5,408,211	5,591,125	182,914
Charges for Services	2,591,234	2,591,234	2,496,449	(94,785)
Fines and Forfeits, Court Fines	353,627	353,627	253,898	(99,729)
Investment Income	376,444	376,444	530,703	154,259
Miscellaneous	280,008	280,008	404,144	124,136
Total Revenues	20,305,784	20,305,784	20,858,286	552,502
EXPENDITURES				
Current				
General Government	2,156,236	2,156,236	2,138,092	(18,144)
Development	631,534	631,534	594,394	(37,140)
Public Safety	14,049,073	14,096,724	13,847,859	(248,865)
Public Works	1,785,780	1,879,780	1,886,804	7,024
Sanitation	1,304,877	1,304,877	1,310,359	5,482
Total Expenditures	19,927,500	20,069,151	19,777,508	(291,643)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	378,284	236,633	1,080,778	844,145
OTHER FINANCING SOURCES (USES)				
Transfers (Out)	(795,408)	(795,408)	(795,408)	-
NET CHANGE IN FUND BALANCE	<u>\$ (417,124)</u>	<u>\$ (558,775)</u>	285,370	<u>\$ 844,145</u>
FUND BALANCE, MAY 1			<u>14,679,101</u>	
FUND BALANCE, APRIL 30			<u>\$ 14,964,471</u>	

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Ten Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Actuarially Determined Contribution	\$ 225,977	\$ 263,776	\$ 257,734	\$ 272,289	\$ 230,311	\$ 232,982	\$ 267,314	\$ 221,314	\$ 195,846	\$ 199,681
Contributions in Relation to the Actuarially Determined Contribution	246,209	256,889	256,600	274,081	245,895	280,622	267,314	221,314	195,846	199,681
CONTRIBUTION DEFICIENCY (Excess)	\$ (20,232)	\$ 6,887	\$ 1,134	\$ (1,792)	\$ (15,584)	\$ (47,640)	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 2,004,870	\$ 2,185,389	\$ 2,313,589	\$ 2,473,105	\$ 2,517,056	\$ 2,546,254	\$ 2,584,679	\$ 2,604,881	\$ 2,793,630	\$ 2,957,689
Contributions as a Percentage of Covered Payroll	12.28%	11.75%	11.09%	11.08%	9.77%	11.02%	10.34%	8.50%	7.01%	6.75%

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 19 years; the asset valuation method was five-year smoothed fair value; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 2.75% to 13.75%.

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS

SHERIFF'S LAW ENFORCEMENT PERSONNEL FUND

Last Ten Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Actuarially Determined Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in Relation to the Actuarially Determined Contribution	3,092	2,348	1,209	604	61	121	-	829	-	-
CONTRIBUTION DEFICIENCY (Excess)	\$ (3,092)	\$ (2,348)	\$ (1,209)	\$ (604)	\$ (61)	\$ (121)	\$ -	\$ (829)	\$ -	\$ -
Covered Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 19 years; the asset valuation method was five-year smoothed fair value; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 2.75% to 13.75%.

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
POLICE PENSION FUND

Last Ten Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Actuarially Determined Contribution	\$ 1,088,922	\$ 1,204,822	\$ 1,329,644	\$ 1,454,465	\$ 1,545,367	\$ 1,572,020	\$ 1,830,611	\$ 1,934,942	\$ 1,896,778	\$ 1,944,053
Contributions in Relation to the Actuarially Determined Contribution	1,130,516	1,329,644	1,394,597	1,462,293	1,584,889	1,479,613	2,096,479	1,943,889	1,841,399	1,917,408
CONTRIBUTION DEFICIENCY (Excess)	<u>\$ (41,594)</u>	<u>\$ (124,822)</u>	<u>\$ (64,953)</u>	<u>\$ (7,828)</u>	<u>\$ (39,522)</u>	<u>\$ 92,407</u>	<u>\$ (265,868)</u>	<u>\$ (8,947)</u>	<u>\$ 55,379</u>	<u>\$ 26,645</u>
Covered Payroll	\$ 2,795,091	\$ 2,745,077	\$ 3,075,155	\$ 2,876,277	\$ 2,775,120	\$ 2,728,134	\$ 2,826,028	\$ 3,041,821	\$ 3,267,861	\$ 3,387,261
Contributions as a Percentage of Covered Payroll	40.45%	48.44%	45.35%	50.84%	57.11%	54.24%	74.18%	63.91%	56.35%	56.61%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of May 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 18 years; the asset valuation method was at five-year smoothed fair value; and the significant actuarial assumptions were an investment rate of return at 7.00% annually, projected salary increases assumption of 3.25% to 7.40% compounded annually and postretirement benefit increases of 3.00% compounded annually.

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
FIREFIGHTERS' PENSION FUND

Last Ten Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Actuarially Determined Contribution	\$ 1,079,797	\$ 988,150	\$ 1,086,300	\$ 1,184,450	\$ 1,393,165	\$ 1,471,754	\$ 1,691,007	\$ 1,713,382	\$ 1,707,496	\$ 1,767,039
Contributions in Relation to the Actuarially Determined Contribution	946,756	1,086,300	1,133,899	1,193,797	1,490,909	1,413,737	1,931,404	1,678,594	1,673,883	1,749,729
CONTRIBUTION DEFICIENCY (Excess)	\$ 133,041	\$ (98,150)	\$ (47,599)	\$ (9,347)	\$ (97,744)	\$ 58,017	\$ (240,397)	\$ 34,788	\$ 33,613	\$ 17,310
Covered Payroll	\$ 1,894,624	\$ 1,904,987	\$ 1,971,662	\$ 1,909,776	\$ 2,265,084	\$ 2,055,006	\$ 2,082,630	\$ 2,506,456	\$ 2,587,916	\$ 2,553,266
Contributions as a Percentage of Covered Payroll	49.97%	57.02%	57.51%	62.51%	65.82%	68.79%	92.74%	66.97%	64.68%	68.53%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of May 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 18 years; the asset valuation method was at five-year smoothed fair value; and the significant actuarial assumptions were an investment rate of return at 7.00% annually, projected salary increases assumption of 3.75% to 9.86% compounded annually, and postretirement benefit increases of 3.25% compounded annually.

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
TOTAL OPEB LIABILITY AND RELATED RATIOS

OTHER POSTEMPLOYMENT BENEFIT PLAN

Last Seven Fiscal Years

MEASUREMENT DATE APRIL 30,	2019	2020	2021	2022	2023	2024	2025
TOTAL OPEB LIABILITY							
Service Cost	\$ 125,342	\$ 134,835	\$ 163,228	\$ 205,908	\$ 130,308	\$ 118,483	\$ 84,073
Interest	201,256	199,464	171,437	135,697	232,252	243,407	252,672
Changes of Benefit Terms	-	-	-	-	(310,669)	-	-
Difference Between Expected and Actual Experience	-	-	(393,395)	-	991,544	-	248,410
Changes in Assumptions	106,485	567,746	873,583	(897,599)	(508,890)	(203,608)	(466,376)
Benefit Payments	(242,071)	(259,431)	(287,445)	(294,331)	(249,022)	(280,626)	(298,960)
Other Changes	-	(3,542)	-	-	-	-	-
Net Change in Total OPEB Liability	191,012	639,072	527,408	(850,325)	285,523	(122,344)	(180,181)
Total OPEB Liability - Beginning	5,190,467	5,381,479	6,020,551	6,547,959	5,697,634	5,983,157	5,860,813
TOTAL OPEB LIABILITY - ENDING	<u>\$ 5,381,479</u>	<u>\$ 6,020,551</u>	<u>\$ 6,547,959</u>	<u>\$ 5,697,634</u>	<u>\$ 5,983,157</u>	<u>\$ 5,860,813</u>	<u>\$ 5,680,632</u>
Covered Employee Payroll	\$ 6,722,647	\$ 6,548,492	\$ 6,499,257	\$ 6,726,731	\$ 7,688,838	\$ 7,959,817	\$ 8,853,853
Employer's Total OPEB Liability as a Percentage of Covered Employee Payroll	80.05%	91.94%	100.75%	84.70%	77.82%	73.63%	64.16%

There was a change in assumptions related to the discount rate, starting per capita costs, health care trend rates, elections at retirement and marital status in 2025.

There were changes in assumptions related to the discount rate, healthcare trend rates, and mortality rates in 2023.

There was a change in assumptions related to the discount rate assumptions in 2019, 2020, 2021, 2022 and 2024.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF THE VILLAGE'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY

ILLINOIS MUNICIPAL RETIREMENT FUND

Last Ten Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Employer's Proportion of Net Pension Liability	78.00%	80.00%	79.00%	85.39%	85.59%	85.82%	85.53%	87.13%	87.20%	87.94%
Employer's Proportionate Share of Net Pension Liability (Asset)	\$ 1,661,634	\$ 1,598,329	\$ 374,595	\$ 2,382,342	\$ 1,140,033	\$ (563,790)	\$ (2,097,379)	\$ 1,341,446	\$ 669,515	\$ 404,755
Employer's Covered Payroll	1,867,157	2,048,426	2,154,712	2,435,781	2,589,879	2,599,549	2,584,679	2,687,547	2,730,366	2,892,174
Employer's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	88.99%	78.03%	17.38%	97.81%	44.02%	(21.69%)	(81.15%)	49.91%	24.52%	13.99%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.49%	88.47%	98.13%	85.72%	94.33%	103.78%	113.58%	91.82%	97.13%	98.75%

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS

SHERIFF'S LAW ENFORCEMENT PERSONNEL

Last Ten Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
TOTAL PENSION LIABILITY										
Service Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	13,235	13,173	13,347	13,225	13,299	12,309	14,905	14,859	14,789	14,668
Changes of Benefit Terms	-	-	-	-	-	-	-	-	-	-
Differences Between Expected and Actual Experience	(3,015)	655	2,465	1,780	(11,438)	40,594	2,408	2,547	2,775	3,006
Changes of Assumptions	-	-	(5,630)	4,237	-	1,155	-	-	(389)	-
Benefit Payments, Including Refunds of Member Contributions	(10,734)	(11,352)	(11,658)	(11,975)	(12,295)	(18,757)	(17,738)	(18,140)	(18,616)	(19,073)
Net Change in Total Pension Liability	(514)	2,476	(1,476)	7,267	(10,434)	35,301	(425)	(734)	(1,441)	(1,399)
Total Pension Liability - Beginning	181,833	181,319	183,795	182,319	189,586	179,152	214,453	214,028	213,294	211,853
TOTAL PENSION LIABILITY - ENDING	\$ 181,319	\$ 183,795	\$ 182,319	\$ 189,586	\$ 179,152	\$ 214,453	\$ 214,028	\$ 213,294	\$ 211,853	\$ 210,454
PLAN FIDUCIARY NET POSITION										
Contributions - Employer	\$ 3,217	\$ 2,841	\$ 1,361	\$ 906	\$ 2,168	\$ 182	\$ -	\$ 829	\$ -	\$ -
Contributions - Member and Other	-	-	-	-	-	-	-	-	-	-
Net Investment Income	830	10,033	32,823	(12,869)	35,441	28,373	41,864	(39,053)	23,011	21,710
Benefit Payments, Including Refunds of Member Contributions	(10,734)	(11,352)	(11,658)	(11,975)	(12,295)	(18,757)	(17,738)	(18,140)	(18,616)	(19,073)
Administrative Expenses	4,294	1,181	3,184	6,095	880	8,838	737	1,456	6,138	(1,915)
Net Change in Plan Fiduciary Net Position	(2,393)	2,703	25,710	(17,843)	26,194	18,636	24,863	(54,908)	10,533	722
Plan Fiduciary Net Position - Beginning	169,812	167,419	170,122	195,832	177,989	204,183	222,819	247,682	192,774	203,307
PLAN FIDUCIARY NET POSITION - ENDING	\$ 167,419	\$ 170,122	\$ 195,832	\$ 177,989	\$ 204,183	\$ 222,819	\$ 247,682	\$ 192,774	\$ 203,307	\$ 204,029
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ 13,900	\$ 13,673	\$ (13,513)	\$ 11,597	\$ (25,031)	\$ (8,366)	\$ (33,654)	\$ 20,520	\$ 8,546	\$ 6,425

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	92.33%	92.56%	107.41%	93.88%	113.97%	103.90%	115.72%	90.38%	95.97%	96.95%
Covered Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's Net Pension Liability (Asset) as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Notes to Required Supplementary Information

In 2023, there were changes in assumptions related to mortality rates.

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

**SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS**

POLICE PENSION FUND

Last Ten Fiscal Years

MEASUREMENT DATE APRIL 30,	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
TOTAL PENSION LIABILITY										
Service Cost	\$ 611,167	\$ 687,002	\$ 735,090	\$ 582,697	\$ 563,920	\$ 625,963	\$ 648,492	\$ 619,333	\$ 652,106	\$ 694,542
Interest	2,631,940	2,846,673	2,980,256	2,983,268	2,931,325	3,141,785	3,109,253	3,195,568	3,253,383	3,408,162
Changes of Benefit Terms	-	-	-	-	211,282	-	-	(21,109)	502,783	-
Differences Between Expected and Actual Experience	(61,973)	(82,246)	(8,166)	(1,954,163)	340,106	1,277,338	(1,258,132)	76,691	(140,615)	500,747
Changes of Assumptions	2,040,961	(932,516)	(1,427,515)	-	1,606,755	(972,629)	(25,984)	-	36,949	(253,407)
Benefit Payments, Including Refunds of Member Contributions	(2,060,037)	(2,021,677)	(2,211,844)	(2,261,441)	(2,446,249)	(3,018,693)	(3,023,542)	(2,657,793)	(2,837,742)	(2,770,574)
Net Change in Total Pension Liability	3,162,058	497,236	67,821	(649,639)	3,207,139	1,053,764	(549,913)	1,212,690	1,466,864	1,579,470
Total Pension Liability - Beginning	40,021,720	43,183,778	43,681,014	43,748,835	43,099,196	46,306,335	47,360,099	46,810,186	48,022,876	49,489,740
TOTAL PENSION LIABILITY - ENDING	\$ 43,183,778	\$ 43,681,014	\$ 43,748,835	\$ 43,099,196	\$ 46,306,335	\$ 47,360,099	\$ 46,810,186	\$ 48,022,876	\$ 49,489,740	\$ 51,069,210
PLAN FIDUCIARY NET POSITION										
Contributions - Employer	\$ 1,130,516	\$ 1,329,644	\$ 1,394,597	\$ 1,462,293	\$ 1,584,889	\$ 1,479,613	\$ 2,096,479	\$ 1,943,889	\$ 1,841,399	\$ 1,917,408
Contributions - Member	258,151	267,985	273,961	283,023	277,013	269,857	344,023	302,633	323,844	335,346
Net Investment Income	(176,345)	2,119,095	1,917,070	1,257,430	(274,480)	6,380,611	(1,428,630)	851,818	2,422,240	2,739,838
Benefit Payments, Including Refunds of Member Contributions	(2,060,037)	(2,021,677)	(2,211,844)	(2,261,441)	(2,446,249)	(3,018,693)	(3,023,542)	(2,657,793)	(2,837,742)	(2,770,574)
Administrative Expense	(62,316)	(117,319)	(71,585)	(44,544)	(55,620)	(54,547)	(53,527)	(53,323)	(49,826)	(53,257)
Net Change in Plan Fiduciary Net Position	(910,031)	1,577,728	1,302,199	696,761	(914,447)	5,056,841	(2,065,197)	387,224	1,699,915	2,168,761
Plan Fiduciary Net Position - Beginning	21,571,558	20,661,527	22,239,255	23,541,454	24,238,215	23,323,768	28,380,609	26,315,412	26,702,636	28,402,551
PLAN FIDUCIARY NET POSITION - ENDING	\$ 20,661,527	\$ 22,239,255	\$ 23,541,454	\$ 24,238,215	\$ 23,323,768	\$ 28,380,609	\$ 26,315,412	\$ 26,702,636	\$ 28,402,551	\$ 30,571,312
EMPLOYER'S NET PENSION LIABILITY	\$ 22,522,251	\$ 21,441,759	\$ 20,207,381	\$ 18,860,981	\$ 22,982,567	\$ 18,979,490	\$ 20,494,774	\$ 21,320,240	\$ 21,087,189	\$ 20,497,898

MEASUREMENT DATE APRIL 30,	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	47.80%	50.90%	53.80%	56.20%	50.40%	59.90%	56.20%	55.60%	57.40%	59.90%
Covered Payroll	\$ 2,795,091	\$ 2,745,077	\$ 3,075,155	\$ 2,876,277	\$ 2,775,120	\$ 2,728,134	\$ 2,826,028	\$ 3,041,821	\$ 3,267,861	\$ 3,387,261
Employer's Net Pension Liability as a Percentage of Covered Payroll	805.80%	781.10%	657.10%	655.70%	828.20%	695.70%	725.20%	700.90%	645.30%	605.10%

In 2025, there were changes in assumptions related to inflation rate, projected salary increases, CPI rate and mortality assumptions.

In 2024, there were changes in benefit terms for Tier I and Tier II members. In addition, there were changes in assumptions related to the salary increases.

In 2022, there were changes in benefit terms for Tier II disabled members.

In 2020, there were changes in plan benefits required under PA-101-0610 (SB 1300) in 2020.

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS

FIREFIGHTERS' PENSION FUND

Last Ten Fiscal Years

MEASUREMENT DATE APRIL 30,	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
TOTAL PENSION LIABILITY										
Service Cost	\$ 434,288	\$ 437,586	\$ 468,217	\$ 452,643	\$ 479,806	\$ 574,973	\$ 595,434	\$ 578,550	\$ 598,541	\$ 644,207
Interest	1,846,605	1,988,946	2,111,668	2,173,072	2,247,210	2,306,186	2,260,432	2,341,375	2,411,522	2,427,969
Changes of Benefit Terms	-	-	-	-	266,610	-	-	(59,540)	-	-
Differences Between Expected and Actual Experience	(645,633)	1,211,947	124,529	269,825	(414,036)	(56,671)	(1,344,591)	428,302	258,596	(557,381)
Changes of Assumptions	1,889,948	(145,817)	-	-	570,675	(352,260)	-	-	-	830,566
Benefit Payments, Including Refunds of Member Contributions	(1,382,009)	(1,601,526)	(1,877,452)	(1,776,996)	(1,895,852)	(1,959,787)	(2,208,022)	(2,184,234)	(2,152,415)	(2,209,994)
Net Change in Total Pension Liability	2,143,199	1,891,136	826,962	1,118,544	1,254,413	512,441	(696,747)	1,104,453	1,116,244	1,135,367
Total Pension Liability - Beginning	27,071,082	29,214,281	31,105,417	31,932,379	33,050,923	34,305,336	34,817,777	34,121,030	35,225,483	36,341,727
TOTAL PENSION LIABILITY - ENDING	\$ 29,214,281	\$ 31,105,417	\$ 31,932,379	\$ 33,050,923	\$ 34,305,336	\$ 34,817,777	\$ 34,121,030	\$ 35,225,483	\$ 36,341,727	\$ 37,477,094
PLAN FIDUCIARY NET POSITION										
Contributions - Employer	\$ 946,756	\$ 1,086,300	\$ 1,133,899	\$ 1,193,797	\$ 1,490,909	\$ 1,413,737	\$ 1,931,404	\$ 1,678,594	\$ 1,673,883	\$ 1,749,729
Contributions - Member	184,123	174,437	177,633	181,747	213,841	194,301	196,913	236,986	228,940	242,313
Net Investment Income (Loss)	(845,984)	965,583	927,222	787,224	(66,244)	4,046,406	(1,073,105)	114,517	1,707,746	1,951,745
Benefit Payments, Including Refunds of Member Contributions	(1,382,009)	(1,601,526)	(1,877,452)	(1,776,996)	(1,895,852)	(1,959,787)	(2,208,022)	(2,184,234)	(2,152,415)	(2,209,994)
Administrative Expense	(50,589)	(46,400)	(37,218)	(29,203)	(43,011)	(42,686)	(43,137)	(40,553)	(41,953)	(62,868)
Net Change in Plan Fiduciary Net Position	(1,147,703)	578,394	324,084	356,569	(300,357)	3,651,971	(1,195,947)	(194,690)	1,416,201	1,670,925
Plan Fiduciary Net Position - Beginning	15,288,268	14,140,565	14,718,959	15,043,043	15,399,612	15,099,255	18,751,226	17,555,279	17,360,589	18,776,790
PLAN FIDUCIARY NET POSITION - ENDING	\$ 14,140,565	\$ 14,718,959	\$ 15,043,043	\$ 15,399,612	\$ 15,099,255	\$ 18,751,226	\$ 17,555,279	\$ 17,360,589	\$ 18,776,790	\$ 20,447,715
EMPLOYER'S NET PENSION LIABILITY	\$ 15,073,716	\$ 16,386,458	\$ 16,889,336	\$ 17,651,311	\$ 19,206,081	\$ 16,066,551	\$ 16,565,751	\$ 17,864,894	\$ 17,564,937	\$ 17,029,379

MEASUREMENT DATE APRIL 30,	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	48.40%	47.30%	47.10%	46.60%	44.00%	53.90%	51.50%	49.30%	51.70%	54.60%
Covered Payroll	\$ 1,894,624	\$ 1,904,987	\$ 1,971,662	\$ 1,909,776	\$ 2,265,084	\$ 2,055,006	\$ 2,082,630	\$ 2,506,456	\$ 2,587,916	\$ 2,553,266
Employer's Net Pension Liability as a Percentage of Covered Payroll	795.60%	860.20%	856.60%	924.30%	847.90%	781.80%	795.40%	712.80%	678.70%	667.00%

In 2025, there were changes in assumptions related to inflation rate, projected salary increases, CPI rate and mortality assumptions.

In 2021, there were changes in benefit terms for Tier II disabled members.

There were changes in plan benefits required under PA-101-0610 (SB 1300) in 2020.

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF INVESTMENT RETURNS

POLICE PENSION FUND

Last Ten Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Annual Money-Weighted Rate of Return, Net of Investment Expense	(0.40%)	10.74%	8.30%	6.02%	(2.98%)	24.21%	(4.95%)	3.20%	9.70%	10.00%

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF INVESTMENT RETURNS

FIREFIGHTERS' PENSION FUND

Last Ten Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Annual Money-Weighted Rate of Return, Net of Investment Expense	1.42%	7.16%	6.80%	5.70%	(0.15%)	28.10%	(6.07%)	0.34%	10.70%	10.60%

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

April 30, 2025

1. LEGAL COMPLIANCE AND ACCOUNTABILITY

Budgets are adopted on a basis consistent with GAAP. Annual appropriated budgets are adopted (at the fund level) for all governmental and proprietary funds. The annual appropriated budget is legally enacted and provides for a legal level of control at the fund level. All annual appropriations lapse at fiscal year end.

The Village follows these procedures in establishing the budgetary data reflected in the financial statements.

- A. The Village Administrator submits to the Village Board of Trustees a proposed operating budget for the fiscal year commencing the following May 1. The operating budget includes proposed expenditures and the means of financing them.
- B. Public hearings are conducted by the Village to obtain taxpayer comments.
- C. Prior to May 1, the budget is legally enacted by the Village Board of Trustees action. This is the amount reported as original budget.
- D. The Village Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund require approval by the Village Board of Trustees.
- E. Budgets are adopted and formal budgetary integration is employed as a management control device during the year for general, special revenue, debt service and capital projects funds.
- F. All budgets for these funds are adopted on a basis consistent with GAAP.
- G. Budgetary authority lapses at year end.
- H. State law requires that “expenditures be made in conformity with appropriations/budget.” As under the Budget Act, transfers between line items, departments and funds may be made by administrative action. The fund budget reflects all amendment needs.

2. EXPENDITURES OVER BUDGET OF INDIVIDUAL FUNDS

The following funds had expenditures that exceeded their budget:

Fund	Final Budget	Expenditures
Motor Fuel Tax	\$ 1,251,657	\$ 1,459,691

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES**

MAJOR GOVERNMENTAL FUNDS

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended April 30, 2025

	Original Budget	Final Budget	Actual	Variance Over (Under)
TAXES				
Property Tax	\$ 7,627,767	\$ 7,627,767	\$ 7,758,373	\$ 130,606
Non-Home Rule Sales Tax	1,052,477	1,052,477	1,247,040	194,563
Utility	628,267	628,267	646,138	17,871
Transfer Tax	138,851	138,851	122,488	(16,363)
Communications	183,313	183,313	183,638	325
Restaurant Tax	184,459	184,459	181,784	(2,675)
Local Motor Fuel Tax	89,307	89,307	73,421	(15,886)
Total Taxes	9,904,441	9,904,441	10,212,882	308,441
LICENSES AND PERMITS				
Vehicle	290,000	290,000	275,574	(14,426)
Pet Licenses	2,000	2,000	1,280	(720)
Cab Licenses	-	-	500	500
Contractors Licenses	100,000	100,000	116,938	16,938
Business Licenses	25,364	25,364	25,865	501
Tent Licenses	300	300	150	(150)
Building Permits	675,000	675,000	684,112	9,112
Plumbing Permits	28,185	28,185	22,955	(5,230)
Electrical Permits	30,000	30,000	25,065	(4,935)
Reinspections	10,000	10,000	3,300	(6,700)
Bonfire Permits	60	60	30	(30)
Beekeeping Permits	150	150	-	(150)
Solicitors Permits	1,200	1,200	400	(800)
Film Crew Licenses	5,560	5,560	16,700	11,140
Liquor and Restaurant	27,000	27,000	24,400	(2,600)
Zoning Variation Fees	3,000	3,000	4,750	1,750
Cable Television Fees	194,000	194,000	167,066	(26,934)
Total Licenses and Permits	1,391,819	1,391,819	1,369,085	(22,734)
INTERGOVERNMENTAL				
Personal Property Replacement Tax	376,410	376,410	215,361	(161,049)
Sales	2,348,762	2,348,762	2,730,601	381,839
State Income Taxes	2,003,607	2,003,607	2,036,466	32,859
Local Use Taxes	494,223	494,223	306,213	(188,010)
State Cannabis Tax	18,278	18,278	18,172	(106)
Grants	166,931	166,931	284,312	117,381
Total Intergovernmental	5,408,211	5,408,211	5,591,125	182,914

(This schedule is continued on the following page.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL (Continued)

GENERAL FUND

For the Year Ended April 30, 2025

	Original Budget	Final Budget	Actual	Variance Over (Under)
CHARGES FOR SERVICES				
Garbage Collection Fees	\$ 1,251,393	\$ 1,251,393	\$ 1,253,602	\$ 2,209
Parking Lot Fees	129,254	129,254	119,793	(9,461)
Towing Fees	107,000	107,000	141,000	34,000
State Highway Maintenance	74,387	74,387	75,882	1,495
Ambulance Charges	1,000,000	1,000,000	802,909	(197,091)
Sidewalk Program	10,000	10,000	163	(9,837)
NSF Fees	200	200	-	(200)
Animal Release Fees	50	50	2,015	1,965
Elevator Inspections	4,450	4,450	3,550	(900)
Elevator Re-Inspection Fees	400	400	1,550	1,150
ROW Encroachment Fees	1,000	1,000	400	(600)
Cell Tower Fees	2,400	2,400	2,400	-
Police Reports	2,200	2,200	2,785	585
Public Safety Impact Fees	-	-	87,500	87,500
Fire Reports	8,000	8,000	2,900	(5,100)
Car Fire and Extrication Fees	500	500	-	(500)
Total Charges for Services	2,591,234	2,591,234	2,496,449	(94,785)
FINES AND FORFEITS				
Police Tickets	266,823	266,823	190,867	(75,956)
Automated Traffic Enforcement	14,730	14,730	14,730	-
Local Ordinance Tickets	5,739	5,739	5,537	(202)
Court Fines	55,960	55,960	33,451	(22,509)
DUI Fines	1,439	1,439	2,992	1,553
EV Charging Station Overstay	-	-	3,661	3,661
Asset Forfeiture	3,936	3,936	2,660	(1,276)
Building Construction Citations	5,000	5,000	-	(5,000)
Total Fines and Forfeitures	353,627	353,627	253,898	(99,729)
INVESTMENT INCOME	376,444	376,444	530,703	154,259
OTHER				
IRMA Reimbursements	50,000	50,000	119,978	69,978
Reimbursement - Crossing Guards	107,779	107,779	104,761	(3,018)
Wireless Leases	39,960	39,960	443	(39,517)
Rent	63,769	63,769	63,341	(428)
Miscellaneous	18,500	18,500	115,621	97,121
Total Other	280,008	280,008	404,144	124,136
TOTAL GENERAL FUND REVENUES	\$ 20,305,784	\$ 20,305,784	\$ 20,858,286	\$ 552,502

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended April 30, 2025

	Original Budget	Final Budget	Actual	Variance Over (Under)
GENERAL GOVERNMENT				
Administration				
Personal Services				
Salaries Regular	\$ 764,992	\$ 764,992	\$ 759,578	\$ (5,414)
Overtime	500	500	-	(500)
Insurance Refusal Reimbursement	-	-	-	-
FICA	44,464	44,464	44,281	(183)
Medicare	11,100	11,100	11,044	(56)
IMRF	49,317	49,317	49,402	85
Employee Assistance Program	2,180	2,180	13	(2,167)
Fringe Benefits	8,760	8,760	8,976	216
Health Insurance	75,611	75,611	69,358	(6,253)
Health Insurance - Retirees	-	-	(636)	(636)
Life Insurance	615	615	482	(133)
VEBA Contributions	15,376	15,376	14,910	(466)
Wellness Program	2,000	2,000	7,444	5,444
Total Personal Services	974,915	974,915	964,852	(10,063)
Contractual Services				
Communications	41,302	41,302	42,704	1,402
Audit Services	24,948	24,948	22,085	(2,863)
Actuarial Services	5,500	5,500	3,000	(2,500)
Consulting Services	112,500	112,500	119,193	6,693
IT Support	172,037	172,037	325,534	153,497
Vehicle Sticker Program	23,082	23,082	21,772	(1,310)
Health/Inspection Services	15,000	15,000	18,994	3,994
Unemployment Claims	5,000	5,000	-	(5,000)
Bank Fees	23,471	23,471	19,384	(4,087)
Liability Insurance	477,828	477,828	463,834	(13,994)
IRMA Liability Deductible	10,000	10,000	132,476	122,476
IRMA Excess Surplus	(200,000)	(200,000)	(415,976)	(215,976)
Maintenance of Office Equipment	9,829	9,829	9,719	(110)
Training	20,000	20,000	37,609	17,609
Travel and Meeting	13,075	13,075	5,102	(7,973)
Dues and Subscriptions	27,813	27,813	28,864	1,051
Printing	720	720	10,221	9,501
Medical and Screening	1,500	1,500	-	(1,500)
Advertising/Legal Notice	5,750	5,750	5,333	(417)
Community and Emp Programs	59,730	59,730	53,651	(6,079)
Total Contractual Services	849,085	849,085	903,499	54,414
Commodities				
Office Supplies	23,125	23,125	21,977	(1,148)
Office Equipment	3,000	3,000	-	(3,000)
Postage	12,638	12,638	9,116	(3,522)
Total Commodities	38,763	38,763	31,093	(7,670)
Total Administration	1,862,763	1,862,763	1,899,444	36,681

(This schedule is continued on the following pages.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)

GENERAL FUND

For the Year Ended April 30, 2025

	Original Budget	Final Budget	Actual	Variance Over (Under)
GENERAL GOVERNMENT (Continued)				
Boards and Commissions				
Personal Services				
FICA	\$ 620	\$ 620	\$ 167	\$ (453)
Medicare	145	145	39	(106)
IMRF	723	723	200	(523)
Fringe Benefits	720	720	720	-
Total Personal Services	2,208	2,208	1,126	(1,082)
Contractual Services				
Consulting Services	32,500	32,500	125	(32,375)
Secretarial Services	10,000	10,000	2,699	(7,301)
Legal Services	14,000	14,000	4,518	(9,482)
Training	500	500	430	(70)
Travel and Meeting	9,090	9,090	3,378	(5,712)
Dues and Subscriptions	9,950	9,950	6,272	(3,678)
Medical and Screening	2,000	2,000	4,585	2,585
Testing	10,000	10,000	16,351	6,351
Advertising/Legal Notice	10,000	10,000	9,535	(465)
Total Contractual Services	98,040	98,040	47,893	(50,147)
Commodities				
Office Supplies	200	200	421	221
Postage	25	25	53	28
Total Commodities	225	225	474	249
Total Boards and Commissions	100,473	100,473	49,493	(50,980)
Legal Services				
Contractual Services				
Labor and Employment Legal Svc	25,000	25,000	8,078	(16,922)
Village Attorney	150,000	150,000	168,852	18,852
Village Prosecutor	18,000	18,000	12,225	(5,775)
Total Legal Services	193,000	193,000	189,155	(3,845)
Total General Government	2,156,236	2,156,236	2,138,092	(18,144)
DEVELOPMENT				
Building and Development				
Personal Services				
Full-Time Salaries	321,005	321,005	321,903	898
Overtime	500	500	-	(500)
Insurance Refusal Reimbursement	1,200	1,200	1,200	-
Part-Time Salaries	-	-	68	68
FICA	19,933	19,933	19,444	(489)
Medicare	4,662	4,662	4,547	(115)
IMRF	22,451	22,451	22,280	(171)
Fringe Benefits	1,968	1,968	1,968	-
Health Insurance	48,533	48,533	47,316	(1,217)
Life Insurance	144	144	84	(60)
VEBA Contributions	7,976	7,976	7,473	(503)
Total Personal Services	428,372	428,372	426,283	(2,089)

(This schedule is continued on the following pages.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)

GENERAL FUND

For the Year Ended April 30, 2025

	Original Budget	Final Budget	Actual	Variance Over (Under)
DEVELOPMENT (Continued)				
Building and Development (Continued)				
Contractual Services				
Professional Services	\$ 36,102	\$ 36,102	\$ 16,044	\$ (20,058)
Recorder's Office Fees	2,000	2,000	-	(2,000)
Inspection Services	76,500	76,500	58,271	(18,229)
Plan Review Services	82,000	82,000	93,436	11,436
Vehicle Maintenance	500	500	-	(500)
Training	4,750	4,750	260	(4,490)
Dues and Subscriptions	60	60	-	(60)
Total Contractual Services	201,912	201,912	168,011	(33,901)
Commodities				
Office Supplies	500	500	-	(500)
Office Equipment	150	150	-	(150)
Gas and Oil	100	100	-	(100)
Operating Supplies	500	500	100	(400)
Total Commodities	1,250	1,250	100	(1,150)
Total Development	631,534	631,534	594,394	(37,140)
PUBLIC SAFETY				
E911				
Contractual Services				
IT Support	7,500	7,500	6,878	(622)
WSCDC Contribution	372,584	372,584	391,278	18,694
Total Contractual Services	380,084	380,084	398,156	18,072
Police Department				
Personal Services				
Salaries Sworn	3,315,941	3,315,941	3,223,025	(92,916)
Salaries Regular	127,493	127,493	131,095	3,602
Specialist Pay	39,060	39,060	39,996	936
Holiday Pay	145,384	145,384	124,773	(20,611)
Overtime	287,737	287,737	372,713	84,976
IDOT STEP Overtime	28,000	28,000	1,869	(26,131)
Educational Incentives	41,250	41,250	39,750	(1,500)
Insurance Refusal Reim	1,800	1,800	1,425	(375)
Part-Time Salaries	58,741	58,741	43,674	(15,067)
FICA	11,547	11,547	10,789	(758)
Medicare	58,226	58,226	55,482	(2,744)
IMRF	11,866	11,866	12,621	755
Fringe Benefits	2,640	2,640	2,640	-
Health Insurance	463,135	463,135	393,412	(69,723)
Health Insurance - Retirees	94,800	94,800	86,144	(8,656)
Life Insurance	2,206	2,206	1,281	(925)
VEBA Contributions	74,356	74,356	58,844	(15,512)
Contribution to Police Pension	1,969,131	2,045,958	1,917,408	(128,550)
Total Personal Services	6,733,313	6,810,140	6,516,941	(293,199)

(This schedule is continued on the following pages.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)

GENERAL FUND

For the Year Ended April 30, 2025

	Original Budget	Final Budget	Actual	Variance Over (Under)
PUBLIC SAFETY (Continued)				
Police Department (Continued)				
Contractual Services				
Communications	\$ 5,500	\$ 5,500	\$ 9,420	\$ 3,920
Consulting Services	40,471	40,471	40,470	(1)
Administrative Adjudication	28,800	28,800	29,363	563
IT Support	51,464	51,464	49,149	(2,315)
Animal Control	3,860	3,860	2,250	(1,610)
Equipment Lease	32,487	32,487	32,486	(1)
Maintenance of Equipment	25,100	25,100	25,998	898
Maintenance of Vehicles	65,000	65,000	64,416	(584)
Maintenance of Buildings	1,000	1,000	142	(858)
Training	48,575	48,575	43,909	(4,666)
Community Support Services	223,968	223,968	223,910	(58)
Travel and Meeting	11,460	11,460	11,137	(323)
Dues and Subscriptions	13,600	13,600	12,414	(1,186)
Printing	6,400	6,400	7,428	1,028
Medical and Screening	12,540	12,540	9,580	(2,960)
Damage Claims	5,000	5,000	62,556	57,556
Total Contractual Services	575,225	575,225	624,628	49,403
Commodities				
Office Supplies	9,500	9,500	8,725	(775)
Gas and Oil	65,431	65,431	62,202	(3,229)
Uniforms Sworn Personnel	57,750	57,750	49,079	(8,671)
Uniforms Other Personnel	1,500	1,500	2,467	967
Prisoner Care	3,600	3,600	3,470	(130)
Operating Supplies	11,380	11,380	11,136	(244)
Radios	6,650	6,650	5,727	(923)
Firearms and Range Supplies	26,500	26,500	25,142	(1,358)
Evidence Supplies	7,600	7,600	4,792	(2,808)
DUI Expenditures	5,500	5,500	5,082	(418)
Drug Forfeiture Expenditures	800	800	63	(737)
Article 36 Exp	3,200	3,200	2,500	(700)
Cannabis Tax Act Expenditures	13,100	13,100	7,014	(6,086)
Equipment	45,270	45,270	87,067	41,797
Total Commodities	257,781	257,781	274,466	16,685
Total Police Department	7,566,319	7,643,146	7,416,035	(227,111)
Fire Department				
Personal Services				
Salaries Sworn	2,421,724	2,421,724	2,488,223	66,499
Salaries Regular	97,221	97,221	96,053	(1,168)
Specialist Pay	148,737	148,737	157,273	8,536
Holiday Pay	96,044	96,044	98,455	2,411
Overtime	140,000	140,000	382,054	242,054
Educational Incentives	17,500	17,500	17,500	-
Part-Time Salaries	39,971	39,971	42,763	2,792
FICA	19,048	19,048	18,747	(301)
Medicare	42,948	42,948	45,715	2,767
IMRF	9,919	9,919	9,752	(167)
Fringe Benefits	2,880	2,880	2,160	(720)

(This schedule is continued on the following pages.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)

GENERAL FUND

For the Year Ended April 30, 2025

	Original Budget	Final Budget	Actual	Variance Over (Under)
PUBLIC SAFETY (Continued)				
Fire Department (Continued)				
Personal Services (Continued)				
Health Insurance	\$ 363,823	\$ 363,823	\$ 339,956	\$ (23,867)
Health Insurance - Retirees	23,980	23,980	16,922	(7,058)
Life Insurance	1,529	1,529	903	(626)
VEBA Contributions	66,354	66,354	53,792	(12,562)
Contribution to Fire Pension	1,786,476	1,757,300	1,749,729	(7,571)
Total Personal Services	5,278,154	5,248,978	5,519,997	271,019
Contractual Services				
Communications	15,440	15,440	7,444	(7,996)
IT Support	28,507	28,507	21,269	(7,238)
Maintenance of Equipment	8,900	8,900	8,301	(599)
Maintenance of Vehicles	72,740	72,740	94,798	22,058
Maintenance of Office Equipment	500	500	-	(500)
Maintenance of Buildings	4,300	4,300	5,812	1,512
Equipment Lease	19,940	19,940	19,939	(1)
Training	28,300	28,300	19,549	(8,751)
Community Support Services	15,750	15,750	6,401	(9,349)
Travel and Meeting	16,550	16,550	10,085	(6,465)
Dues and Subscriptions	17,530	17,530	15,761	(1,769)
Medical and Screening	15,000	15,000	13,061	(1,939)
GEMT Expenses	450,000	450,000	178,388	(271,612)
Total Contractual Services	693,457	693,457	400,808	(292,649)
Commodities				
Office Supplies	2,000	2,000	2,824	824
Office Equipment	16,900	16,900	23,600	6,700
Gas and Oil	25,959	25,959	22,255	(3,704)
Uniforms Sworn Personnel	34,450	34,450	27,847	(6,603)
Operating Supplies	51,750	51,750	36,337	(15,413)
Total Commodities	131,059	131,059	112,863	(18,196)
Total Fire Department	6,102,670	6,073,494	6,033,668	(39,826)
Total Public Safety	14,049,073	14,096,724	13,847,859	(248,865)
PUBLIC WORKS				
Public Works Administration				
Personal Services				
Salaries Regular	603,055	603,055	592,311	(10,744)
Certification Pay	6,200	6,200	5,600	(600)
Overtime	50,000	50,000	40,198	(9,802)
Part-Time Salaries	10,800	10,800	16,761	5,961
FICA	40,104	40,104	39,927	(177)
Medicare	9,671	9,671	9,338	(333)
IMRF	48,224	48,224	44,272	(3,952)
Fringe Benefits	4,584	4,584	4,201	(383)
Health Insurance	125,460	125,460	132,528	7,068
Health Insurance - Retirees	12,750	12,750	7,026	(5,724)
Life Insurance	292	292	123	(169)
VEBA Contributions	8,502	8,502	6,020	(2,482)
Total Personal Services	919,642	919,642	898,305	(21,337)

(This schedule is continued on the following page.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)

GENERAL FUND

For the Year Ended April 30, 2025

	Original Budget	Final Budget	Actual	Variance Over (Under)
PUBLIC WORKS (Continued)				
Public Works Administration (Continued)				
Contractual Services				
Communications	\$ 5,513	\$ 5,513	\$ 6,047	\$ 534
Consulting Services	5,000	5,000	5,000	-
IT Support	24,045	24,045	27,677	3,632
Julie Notifications	670	670	522	(148)
Maintenance of Equipment	3,500	3,500	2,923	(577)
Maintenance of Vehicles	21,250	21,250	22,948	1,698
Maintenance Traffic/St Lights	74,500	74,500	72,222	(2,278)
Tree Maintenance	112,000	112,000	111,461	(539)
Maintenance of Buildings and Grounds	124,670	124,670	119,533	(5,137)
Maintenance Sidewalks	205,000	205,000	206,275	1,275
Maintenance Streets	12,500	12,500	12,500	-
Training	2,500	2,500	6,726	4,226
Travel and Meeting	8,810	8,810	4,618	(4,192)
Dues and Subscriptions	7,560	7,560	9,323	1,763
Medical and Screening	1,300	1,300	2,096	796
Advertising/Legal Notice	2,000	2,000	546	(1,454)
Dumping Fees	13,000	13,000	8,118	(4,882)
Damage Claims	25,000	25,000	51,124	26,124
Street Light Electricity	41,500	41,500	49,035	7,535
Total Contractual Services	690,318	690,318	718,694	28,376
Commodities				
Office Supplies	1,000	1,000	305	(695)
Gas and Oil	19,950	19,950	21,068	1,118
Uniforms	6,100	6,100	5,758	(342)
Vehicle Parts	8,000	8,000	8,460	460
Operating Supplies and Equipment	39,770	39,770	46,227	6,457
Trees	41,000	41,000	27,940	(13,060)
Streetscape Improvements	60,000	154,000	160,047	6,047
Total Commodities	175,820	269,820	269,805	(15)
Total Public Works	1,785,780	1,879,780	1,886,804	7,024
SANITATION				
Contractual Services				
Collection and Disposal	1,243,079	1,243,079	1,250,768	7,689
Leaf Disposal	60,798	60,798	57,804	(2,994)
Total Contractual Services	1,303,877	1,303,877	1,308,572	4,695
Commodities				
Operating Supplies	1,000	1,000	1,787	787
Total Sanitation	1,304,877	1,304,877	1,310,359	5,482
TOTAL GENERAL FUND EXPENDITURES	\$ 19,927,500	\$ 20,069,151	\$ 19,777,508	\$ (291,643)

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

CAPITAL EQUIPMENT REPLACEMENT FUND

For the Year Ended April 30, 2025
(With Comparative Actual)

	2025			
	Original and Final Budget	Actual	Variance Over (Under)	2024 Actual
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ 3,000
Investment Income	165,463	263,445	97,982	248,434
Total Revenues	165,463	263,445	97,982	251,434
EXPENDITURES				
Current				
General Government	100	-	(100)	-
Capital Outlay	1,818,490	941,097	(877,393)	436,977
Total Expenditures	1,818,590	941,097	(877,493)	436,977
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,653,127)	(677,652)	975,475	(185,543)
OTHER FINANCING SOURCES (USES)				
Transfers In (Out)	898,121	795,408	(102,713)	783,438
Sale of Property	25,000	40,857	15,857	7,238
Total Other Financing Sources (Uses)	923,121	836,265	(86,856)	790,676
NET CHANGE IN FUND BALANCE	<u>\$ (730,006)</u>	158,613	<u>\$ 888,619</u>	605,133
FUND BALANCE, MAY 1		<u>4,945,987</u>		<u>4,340,854</u>
FUND BALANCE, APRIL 30		<u>\$ 5,104,600</u>		<u>\$ 4,945,987</u>

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

MADISON STREET TIF FUND

For the Year Ended April 30, 2025
(With Comparative Actual)

	2025			
	Original and Final Budget	Actual	Variance Over (Under)	2024 Actual
REVENUES				
Taxes				
Property Taxes	\$ 612,524	\$ 946,690	\$ 334,166	\$ 550,787
Intergovernmental	-	215,000	215,000	99,679
Investment Income	56,000	93,675	37,675	82,198
Total Revenues	668,524	1,255,365	586,841	732,664
EXPENDITURES				
Current				
General Government	88,880	29,810	(59,070)	28,380
Capital Outlay	101,000	13,785	(87,215)	353,055
Debt Service				
Interest	56,190	71,583	15,393	96,647
Total Expenditures	246,070	115,178	(130,892)	478,082
NET CHANGE IN FUND BALANCE	<u>\$ 422,454</u>	1,140,187	<u>\$ 717,733</u>	254,582
FUND BALANCE, MAY 1		<u>1,536,027</u>		<u>1,281,445</u>
FUND BALANCE, APRIL 30		<u>\$ 2,676,214</u>		<u>\$ 1,536,027</u>

(See independent auditor's report.)

NONMAJOR GOVERNMENTAL FUNDS

VILLAGE OF RIVER FOREST, ILLINOIS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

April 30, 2025

	Special Revenue		Capital Projects			
	Motor Fuel Tax	Debt Service	Infrastructure Improvement Bond	Capital Improvement	North Avenue TIF	Total
ASSETS						
Cash and Cash Equivalents	\$ 597,533	\$ 272,655	\$ -	\$ 191,875	\$ 1,684,624	\$ 2,746,687
Restricted Cash	-	-	414,594	-	-	414,594
Investments	232,750	-	-	736,203	-	968,953
Receivables (Net, of Allowances for Uncollectibles)						
Property Taxes	-	172,241	-	-	-	172,241
Intergovernmental	-	-	-	29,461	-	29,461
Accounts	-	-	-	3,563	-	3,563
Accrued Interest	11,461	-	-	2,188	-	13,649
Due from Other Governments	42,349	-	-	-	-	42,349
TOTAL ASSETS	\$ 884,093	\$ 444,896	\$ 414,594	\$ 963,290	\$ 1,684,624	\$ 4,391,497
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts Payable	\$ 284,877	\$ -	\$ 45,432	\$ 345,578	\$ 4,136	\$ 680,023
Total Liabilities	284,877	-	45,432	345,578	4,136	680,023
DEFERRED INFLOW OF RESOURCES						
Property Taxes	-	172,241	-	-	-	172,241
Unavailable Revenue - Grants	-	-	-	4,795	-	4,795
Total Deferred Inflows of Resources	-	172,241	-	4,795	-	177,036
Total Liabilities and Deferred Inflow of Resources	284,877	172,241	45,432	350,373	4,136	857,059
FUND BALANCES						
Restricted for						
Economic Development	-	-	-	-	1,680,488	1,680,488
Road Construction	599,216	-	-	-	-	599,216
Debt Service	-	272,655	-	-	-	272,655
Capital Improvements	-	-	296,310	-	-	296,310
Committed for						
Parking	-	-	-	612,917	-	612,917
Capital Improvements	-	-	72,852	-	-	72,852
Total Fund Balances	599,216	272,655	369,162	612,917	1,680,488	3,534,438
TOTAL LIABILITIES AND FUND BALANCES	\$ 884,093	\$ 444,896	\$ 414,594	\$ 963,290	\$ 1,684,624	\$ 4,391,497

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES**

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended April 30, 2025

	Special Revenue		Capital Projects			
	Motor Fuel Tax	Debt Service	Infrastructure Improvement Bond	Capital Improvement	North Avenue TIF	Total
REVENUES						
Taxes	\$ -	\$ 302,296	\$ -	\$ -	\$ 981,966	\$ 1,284,262
Charges for Services	-	-	-	846,037	-	846,037
Fines and Forfeitures	-	-	-	283,931	-	283,931
Intergovernmental	529,593	-	-	24,666	-	554,259
Investment Income	46,102	12,214	28,010	41,623	48,119	176,068
Miscellaneous	-	-	-	48,000	-	48,000
Total Revenues	575,695	314,510	28,010	1,244,257	1,030,085	3,192,557
EXPENDITURES						
Current						
General Government	-	-	35,000	325,090	6,124	366,214
Highways and Streets	1,459,691	-	-	-	-	1,459,691
Capital Outlay	-	-	262,106	730,377	45,574	1,038,057
Debt Service						
Principal	-	451,852	-	-	-	451,852
Interest	-	158,126	-	-	-	158,126
Total Expenditures	1,459,691	609,978	297,106	1,055,467	51,698	3,473,940
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(883,996)	(295,468)	(269,096)	188,790	978,387	(281,383)
OTHER FINANCING SOURCES (USES)						
Transfers In	-	293,111	-	-	-	293,111
Transfers (Out)	-	-	-	(293,111)	-	(293,111)
Total Other Financing Sources (Uses)	-	293,111	-	(293,111)	-	-
NET CHANGE IN FUND BALANCE	(883,996)	(2,357)	(269,096)	(104,321)	978,387	(281,383)
FUND BALANCES, MAY 1	1,483,212	275,012	638,258	717,238	702,101	3,815,821
FUND BALANCES, APRIL 30	\$ 599,216	\$ 272,655	\$ 369,162	\$ 612,917	\$ 1,680,488	\$ 3,534,438

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

MOTOR FUEL TAX FUND

For the Year Ended April 30, 2025
(With Comparative Actual)

	2025			2024 Actual
	Original and Final Budget	Actual	Variance Over (Under)	
REVENUES				
Intergovernmental				
State Allotments	\$ 263,984	\$ 262,845	\$ (1,139)	\$ 265,922
Renewal Allotments	246,877	266,748	19,871	248,687
Investment Income	50,865	46,102	(4,763)	71,743
Total Revenues	561,726	575,695	13,969	586,352
EXPENDITURES				
Current				
Highways and Streets	1,251,657	1,459,691	208,034	295,876
Total Expenditures	1,251,657	1,459,691	208,034	295,876
NET CHANGE IN FUND BALANCE	<u>\$ (689,931)</u>	(883,996)	<u>\$ (194,065)</u>	290,476
FUND BALANCE, MAY 1		<u>1,483,212</u>		<u>1,192,736</u>
FUND BALANCE, APRIL 30		<u>\$ 599,216</u>		<u>\$ 1,483,212</u>

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

DEBT SERVICE FUND

For the Year Ended April 30, 2025
(With Comparative Actual)

	2025		Variance	2024
	Original and Final Budget	Actual	Over (Under)	Actual
REVENUES				
Taxes				
Property Taxes	\$ 306,004	\$ 302,296	\$ (3,708)	301,341
Investment Income	8,002	12,214	4,212	11,127
Total Revenues	314,006	314,510	504	312,468
EXPENDITURES				
Debt Service				
Principal	451,852	451,852	-	423,148
Interest and Fiscal Charges	159,460	158,126	(1,334)	148,791
Total Expenditures	611,312	609,978	(1,334)	571,939
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(297,306)	(295,468)	1,838	(259,471)
OTHER FINANCING SOURCES (USES)				
Transfers In	293,111	293,111	-	293,852
Total Other Financing Sources (Uses)	293,111	293,111	-	293,852
NET CHANGE IN FUND BALANCE	\$ (4,195)	(2,357)	\$ 1,838	34,381
FUND BALANCE, MAY 1		275,012		240,631
FUND BALANCE, APRIL 30		\$ 272,655		\$ 275,012

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

INFRASTRUCTURE IMPROVEMENT BOND FUND

For the Year Ended April 30, 2025
(With Comparative Actual)

	2025		Variance	2024
	Original and Final Budget	Actual	Over (Under)	Actual
REVENUES				
Investment Income	\$ 2,800	\$ 28,010	\$ 25,210	\$ 11,342
Total Revenues	2,800	28,010	25,210	11,342
EXPENDITURES				
Current				
General Government	35,000	35,000	-	6,584
Capital Outlay	265,000	262,106	(2,894)	294,536
Total Expenditures	300,000	297,106	(2,894)	301,120
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(297,200)	(269,096)	28,104	(289,778)
OTHER FINANCING SOURCES (USES)				
Bonds Issued	-	-	-	600,000
Total Other Financing Sources (Uses)	-	-	-	600,000
NET CHANGE IN FUND BALANCE	<u>\$ (297,200)</u>	<u>(269,096)</u>	<u>\$ 28,104</u>	310,222
FUND BALANCE, MAY 1		<u>638,258</u>		<u>328,036</u>
FUND BALANCE, APRIL 30		<u>\$ 369,162</u>		<u>\$ 638,258</u>

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

CAPITAL IMPROVEMENT FUND

For the Year Ended April 30, 2025
(With Comparative Actual)

	2025				
	Original Budget	Final Budget	Actual	Variance Over (Under)	2024 Actual
REVENUES					
Charges for Services					
Parking Fees	\$ 1,043,251	\$ 1,043,251	\$ 846,037	\$ (197,214)	\$ 892,082
Fines and Forfeitures	276,252	276,252	283,931	7,679	253,061
Intergovernmental	250,000	250,000	24,666	(225,334)	-
Investment Income	45,289	45,289	41,623	(3,666)	48,888
Miscellaneous	-	-	48,000	48,000	90,000
Total Revenues	1,614,792	1,614,792	1,244,257	(370,535)	1,284,031
EXPENDITURES					
Current					
General Government	605,000	605,000	325,090	279,910	341,750
Capital Outlay	879,021	886,721	730,377	156,344	1,240,728
Total Expenditures	1,484,021	1,491,721	1,055,467	436,254	1,582,478
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	130,771	123,071	188,790	65,719	(298,447)
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	-	270,000
Transfers (Out)	(293,111)	(293,111)	(293,111)	-	(293,852)
Total Other Financing Sources (Uses)	(293,111)	(293,111)	(293,111)	-	(23,852)
NET CHANGE IN FUND BALANCE	\$ (162,340)	\$ (170,040)	(104,321)	\$ 65,719	(322,299)
FUND BALANCE, MAY 1			717,238		1,039,537
FUND BALANCE, APRIL 30			\$ 612,917		\$ 717,238

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

NORTH AVENUE TIF FUND

For the Year Ended April 30, 2025
(With Comparative Actual)

	2025		Variance Over (Under)	2024 Actual
	Original and Final Budget	Actual		
REVENUES				
Taxes				
Property Taxes	\$ 200,402	\$ 981,966	\$ 781,564	\$ 267,128
Investment Income	26,000	48,119	22,119	37,922
Total Revenues	226,402	1,030,085	803,683	305,050
EXPENDITURES				
Current				
General Government				
Contractual Services	138,433	6,124	(132,309)	15,239
Capital Outlay	50,000	45,574	(4,426)	139,787
Total Expenditures	188,433	51,698	(136,735)	155,026
NET CHANGE IN FUND BALANCE	<u><u>\$ 37,969</u></u>	978,387	<u><u>\$ 940,418</u></u>	150,024
FUND BALANCE, MAY 1		<u>702,101</u>		<u>552,077</u>
FUND BALANCE, APRIL 30		<u><u>\$ 1,680,488</u></u>		<u><u>\$ 702,101</u></u>

(See independent auditor's report.)

ENTERPRISE FUNDS

VILLAGE OF RIVER FOREST, ILLINOIS

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION

WATERWORKS AND SEWERAGE FUND

For the Year Ended April 30, 2025
(With Comparative Actual)

	2025				
	Original Budget	Final Budget	Actual	Variance Over (Under)	2024 Actual
OPERATING REVENUES					
Charges for Services					
Water Sales	\$ 3,530,811	\$ 3,530,811	\$ 3,593,463	\$ 62,652	\$ 3,588,554
Sewer Charges	2,181,390	2,181,390	2,090,803	(90,587)	2,111,998
Sale of Meters	10,000	10,000	12,093	2,093	12,529
Total Operating Revenues	5,722,201	5,722,201	5,696,359	(25,842)	5,713,081
OPERATING EXPENSES					
Personal Services					
Salaries Regular	919,997	919,997	922,378	2,381	768,362
Specialists Pay	1,400	1,400	2,000	600	2,600
Overtime	12,000	12,000	6,305	(5,695)	7,498
Insurance Refusal Reimb	300	300	300	-	150
Part-Time Salaries	10,800	10,800	17,328	6,528	-
FICA	57,217	57,217	56,937	(280)	46,335
Medicare	13,735	13,735	13,440	(295)	10,924
IMRF	67,729	67,729	64,407	(3,322)	55,038
Fringe Benefits	5,808	5,808	5,228	(580)	2,970
Health Insurance	177,277	177,277	166,854	(10,423)	156,696
Health Insurance - Retirees	3,380	3,380	3,314	(66)	3,239
Life Insurance	441	441	308	(133)	465
VEBA Contributions	18,317	18,317	15,490	(2,827)	17,215
Total Personal Services	1,288,401	1,288,401	1,274,289	(14,112)	1,071,492
Contractual Services					
IRMA Reimbursements	(2,000)	(2,000)	-	2,000	-
IRMA Excess	-	-	(632)	(632)	(1,121)
Electricity	44,796	44,796	50,969	6,173	47,886
Communications	5,630	5,630	5,299	(331)	4,999
Auditing	10,407	10,407	10,396	(11)	10,094
Consulting Services	1,540	1,540	459	(1,081)	63,687
IT Support	117,251	117,251	160,089	42,838	131,192
Inspections	1,300	1,300	-	(1,300)	-
JULIE Participation	1,560	1,560	1,219	(341)	1,504
Bank Fees	53,347	53,347	51,228	(2,119)	47,506
Liability Insurance	72,320	72,320	67,425	(4,895)	58,793
IRMA Deductible	9,500	9,500	43,307	33,807	11,038
Water System Maintenance	128,000	128,000	123,410	(4,590)	142,746
Hydrant Maintenance	10,000	10,000	13,684	3,684	8,570
Maintenance of Vehicles	12,000	12,000	4,425	(7,575)	10,788
Maintenance of Office Equipment	1,102	1,102	2,366	1,264	1,132
Maintenance of Buildings	16,750	16,750	17,077	327	9,542
Maintenance of Streets	55,000	55,000	47,490	(7,510)	-
Overhead Sewer Program	59,000	59,000	8,000	(51,000)	16,000
Lead Service Line Program	2,150,000	2,150,000	186,962	(1,963,038)	124,145

(This schedule is continued on the following pages.)

VILLAGE OF RIVER FOREST, ILLINOIS

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION (Continued)

WATERWORKS AND SEWERAGE FUND

For the Year Ended April 30, 2025
(With Comparative Actual)

	2025				
	Original Budget	Final Budget	Actual	Variance Over (Under)	2024 Actual
OPERATING EXPENSES (Continued)					
Contractual Services (Continued)					
Sewer/Catch Basin Repair	\$ 45,000	\$ 45,000	\$ 7,621	\$ (37,379)	\$ 42,426
Training	1,150	1,150	-	(1,150)	3,875
Travel and Meeting	3,920	3,920	2,657	(1,263)	2,073
Dues and Subscriptions	1,400	1,400	889	(511)	1,078
Printing	2,200	2,200	2,783	583	2,278
Medical and Screening	700	700	-	(700)	-
Water Testing	3,590	3,590	4,855	1,265	8,605
Advertising/Legal Notice	-	-	-	-	476
Dumping Fees	20,000	20,000	12,505	(7,495)	18,074
Damage Claims	-	-	8,249	8,249	-
Total Contractual Services	2,825,463	2,825,463	832,732	(1,992,731)	767,386
Commodities					
Office Supplies	-	-	-	-	843
Gas and Oil	12,635	12,635	16,405	3,770	14,047
Uniforms	1,525	1,525	1,924	399	1,215
Vehicle Parts	10,000	10,000	6,167	(3,833)	9,086
Operating Supplies	25,200	25,200	47,586	22,386	26,391
Postage	8,609	8,609	10,033	1,424	7,993
Water from Chicago	1,868,410	1,868,410	1,834,292	(34,118)	1,810,345
Total Commodities	1,926,379	1,926,379	1,916,407	(9,972)	1,869,920
Capital Outlay					
Sewer System Improvements	275,000	275,000	162,636	(112,364)	161,579
Water System Improvements	475,000	475,000	245,415	(229,585)	301,929
Meter Replacement	23,000	23,000	22,334	(666)	9,823
Street Improvements	70,000	70,000	70,000	-	70,000
Total Capital Outlay	843,000	843,000	500,385	(342,615)	543,331
Total Operating Expenses	6,883,243	6,883,243	4,523,813	(2,359,430)	4,252,129
Reconciliation of Budgetary Basis Total					
Operating Expenses, Excluding Depreciation					
to GAAP Basis Total Operating Expenses,					
Excluding Depreciation					
Total Operating Expenses, Excluding					
Depreciation - Budgetary Basis	6,883,243	6,883,243	4,523,813	(2,359,430)	4,252,129
Less Fixed Assets Capitalized	-	-	(211,385)	(211,385)	(300,320)
Total Operating Expenses Excluding					
Depreciation	6,883,243	6,883,243	4,312,428	(2,570,815)	3,951,809

(This schedule is continued on the following page.)

VILLAGE OF RIVER FOREST, ILLINOIS

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION (Continued)

WATERWORKS AND SEWERAGE FUND

For the Year Ended April 30, 2025
(With Comparative Actual)

	2025				
	Original Budget	Final Budget	Actual	Variance Over (Under)	2024 Actual
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	\$ (1,161,042)	\$ (1,161,042)	\$ 1,383,931	\$ 2,544,973	\$ 1,761,272
Depreciation	390,760	390,760	364,670	(26,090)	388,893
OPERATING INCOME (LOSS)	(1,551,802)	(1,551,802)	1,019,261	2,571,063	1,372,379
NON-OPERATING REVENUES (EXPENSES)					
Investment Income	103,979	103,979	161,064	57,085	154,301
IEPA Loan Principal	(744,868)	(744,868)	(708,415)	36,453	(693,015)
Debt Certificate Principal	-	-	(53,148)	(53,148)	-
Interest Expense	(258,171)	(258,171)	(248,010)	10,161	(265,120)
Loss on Disposal of Capital Assets	-	-	(7,053)	(7,053)	-
Miscellaneous	5,200	5,200	2,784	(2,416)	1,270
Total Non-Operating Revenues (Expenses)	(893,860)	(893,860)	(852,778)	41,082	(802,564)
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	(2,445,662)	(2,445,662)	166,483	2,612,145	569,815
TRANSFERS AND CONTRIBUTIONS					
Transfers (Out)	(102,713)	(102,713)	-	102,713	-
Total Transfers and Contributions	(102,713)	(102,713)	-	102,713	-
CHANGES IN NET POSITION - BUDGETARY BASIS	(2,548,375)	(2,548,375)	166,483	2,714,858	569,815
Reconciliation of Budgetary Basis Change in Net Position to GAAP Basis Change in Net Position					
IMRF Adjustment	-	-	(27,690)	(27,690)	90,558
OPEB Adjustment	-	-	(6,168)	(6,168)	1,865
Principal Payments	744,868	744,868	761,563	16,695	693,015
CHANGES IN NET POSITION	\$ (1,803,507)	\$ (1,803,507)	894,188	\$ 2,697,695	1,355,253
NET POSITION, MAY 1, AS REPORTED			15,123,496		13,768,243
Restatement - Change in Accounting Principle			(13,809)		-
NET POSITION, MAY 1, AS RESTATED			15,109,687		13,768,243
NET POSITION, APRIL 30			\$ 16,003,875		\$ 15,123,496

(See independent auditor's report.)

FIDUCIARY FUNDS

PENSION TRUST FUNDS

VILLAGE OF RIVER FOREST, ILLINOIS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

PENSION TRUST FUNDS

April 30, 2025

	Pension Trust		Total
	Police Pension	Firefighters' Pension	
ASSETS			
Cash and Cash Equivalents	\$ 30,127	\$ 24,326	\$ 54,453
Investments			
Investment Held in the Illinois Police Officer's Pension Investment Fund	30,538,315	-	30,538,315
Investment Held in the Illinois Firefighters' Pension Investment Fund	-	20,425,762	20,425,762
Prepaid Items	4,085	2,576	6,661
Total Assets	30,572,527	20,452,664	51,025,191
LIABILITIES			
Accounts Payable	1,215	4,949	6,164
Total Liabilities	1,215	4,949	6,164
NET POSITION RESTRICTED FOR PENSIONS	<u>\$ 30,571,312</u>	<u>\$ 20,447,715</u>	<u>\$ 51,019,027</u>

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

PENSION TRUST FUNDS

For the Year Ended April 30, 2025

	Pension Trust		
	Police Pension	Firefighters' Pension	Total
ADDITIONS			
Contributions			
Employer Contributions	\$ 1,917,408	\$ 1,749,729	\$ 3,667,137
Employee Contributions	335,346	242,313	577,659
Total Contributions	2,252,754	1,992,042	4,244,796
Investment Income			
Net Appreciation in Fair Value of Investments	2,582,642	1,589,571	4,172,213
Interest	176,805	394,812	571,617
Total Investment Income	2,759,447	1,984,383	4,743,830
Less Investment Expense	(19,609)	(32,638)	(52,247)
Net Investment Income	2,739,838	1,951,745	4,691,583
Total Additions	4,992,592	3,943,787	8,936,379
DEDUCTIONS			
Benefits	2,751,941	2,209,994	4,961,935
Refunds	18,633	-	18,633
Administrative Expenses	53,257	62,868	116,125
Total Deductions	2,823,831	2,272,862	5,096,693
NET INCREASE	2,168,761	1,670,925	3,839,686
NET POSITION RESTRICTED FOR PENSIONS			
May 1	28,402,551	18,776,790	47,179,341
April 30	\$ 30,571,312	\$ 20,447,715	\$ 51,019,027

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF CHANGES IN
FIDUCIARY NET POSITION - BUDGET AND ACTUAL

POLICE PENSION FUND

For the Year Ended April 30, 2025
(With Comparative Actual)

	2025			
	Original and Final Budget	Actual	Variance Over (Under)	2024 Actual
ADDITIONS				
Contributions				
Employer Contributions	\$ 1,969,131	\$ 1,917,408	\$ (51,723)	\$ 1,841,399
Employee Contributions	345,786	335,346	(10,440)	323,844
Total Contributions	2,314,917	2,252,754	(62,163)	2,165,243
Investment Income				
Net Appreciation in Fair Value of Investments	1,944,758	2,582,642	637,884	2,257,194
Interest	350,000	176,805	(173,195)	179,909
Total Investment Income	2,294,758	2,759,447	464,689	2,437,103
Less Investment Expense	(15,200)	(19,609)	(4,409)	(14,863)
Net Investment Income	2,279,558	2,739,838	460,280	2,422,240
Total Additions	4,594,475	4,992,592	398,117	4,587,483
DEDUCTIONS				
Benefits	2,876,557	2,751,941	(124,616)	2,706,011
Refunds	50,000	18,633	(31,367)	131,731
Administrative Expenses	61,115	53,257	(7,858)	49,826
Total Deductions	2,987,672	2,823,831	(163,841)	2,887,568
NET INCREASE	<u>\$ 1,606,803</u>	2,168,761	<u>\$ 561,958</u>	1,699,915
NET POSITION RESTRICTED FOR PENSIONS				
May 1		<u>28,402,551</u>		<u>26,702,636</u>
April 30		<u>\$ 30,571,312</u>		<u>\$ 28,402,551</u>

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF CHANGES IN
FIDUCIARY NET POSITION - BUDGET AND ACTUAL

FIREFIGHTERS' PENSION FUND

For the Year Ended April 30, 2025
(With Comparative Actual)

	2025			2024
	Original and Final Budget	Actual	Variance Over (Under)	Actual
ADDITIONS				
Contributions				
Employer Contributions	\$ 1,786,476	\$ 1,749,729	\$ (36,747)	\$ 1,673,883
Employee Contributions	236,563	242,313	5,750	228,940
Total Contributions	2,023,039	1,992,042	(30,997)	1,902,823
Investment Income				
Net Appreciation in Fair Value of Investments	1,256,741	1,589,571	332,830	1,382,369
Interest	350,000	394,812	44,812	343,344
Total Investment Income	1,606,741	1,984,383	377,642	1,725,713
Less Investment Expense	(15,200)	(32,638)	(17,438)	(17,967)
Net Investment Income	1,591,541	1,951,745	360,204	1,707,746
Total Additions	3,614,580	3,943,787	329,207	3,610,569
DEDUCTIONS				
Benefits	2,248,000	2,209,994	(38,006)	2,152,415
Administrative Expenses	44,653	62,868	18,215	41,953
Total Deductions	2,292,653	2,272,862	(19,791)	2,194,368
NET INCREASE	<u>\$ 1,321,927</u>	1,670,925	<u>\$ 348,998</u>	1,416,201
NET POSITION RESTRICTED FOR PENSIONS				
May 1		<u>18,776,790</u>		<u>17,360,589</u>
April 30		<u>\$ 20,447,715</u>		<u>\$ 18,776,790</u>

(See independent auditor's report.)

SUPPLEMENTARY INFORMATION

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF LONG-TERM DEBT SERVICE REQUIREMENTS

IEPA LOAN

April 30, 2025

Date of Issue	December 3, 2015
Date of Maturity	December 3, 2035
Authorized Issue	\$14,711,293
Interest Rates	2.21%
Interest Dates	December and June 3
Purpose	Northside Stormwater Management Project

Year Ending April 30,	Principal	Interest	Total
2026	\$ 724,159	\$ 192,987	\$ 917,146
2027	740,250	176,896	917,146
2028	756,700	160,446	917,146
2029	773,515	143,630	917,145
2030	790,705	126,441	917,146
2031	808,276	108,870	917,146
2032	826,238	90,908	917,146
2033	844,599	72,547	917,146
2034	863,366	53,780	917,146
2035	882,552	34,593	917,145
2036	902,166	14,981	917,147
	<u>\$ 8,912,526</u>	<u>\$ 1,176,079</u>	<u>\$ 10,088,605</u>

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF LONG-TERM DEBT SERVICE REQUIREMENTS

2024 GENERAL OBLIGATION LIMITED TAX BONDS

April 30, 2025

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

Year Ending April 30,	Principal	Interest	Total
2026	\$ 300,000	\$ 10,350	\$ 310,350
	<u>\$ 300,000</u>	<u>\$ 10,350</u>	<u>\$ 310,350</u>

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF LONG-TERM DEBT SERVICE REQUIREMENTS

2022A GENERAL OBLIGATION DEBT CERTIFICATES

April 30, 2025

Date of Issue	March 22, 2022
Date of Maturity	December 1, 2041
Authorized Issue	\$5,240,000
Interest Rates	3% to 4%
Interest Dates	December 1
Purpose	Alley Improvements and Water Fund Infrastructure Improvements

Year Ending April 30,	Principal	Interest	Total
2026	\$ 210,000	\$ 184,550	\$ 394,550
2027	220,000	178,250	398,250
2028	225,000	171,650	396,650
2029	230,000	164,900	394,900
2030	240,000	158,000	398,000
2031	245,000	148,400	393,400
2032	255,000	138,600	393,600
2033	265,000	128,400	393,400
2034	280,000	117,800	397,800
2035	290,000	106,600	396,600
2036	300,000	95,000	395,000
2037	315,000	83,000	398,000
2038	325,000	70,400	395,400
2039	340,000	57,401	397,401
2040	350,000	43,800	393,800
2041	365,000	29,800	394,800
2042	380,000	15,200	395,200
	\$ 4,835,000	\$ 1,891,751	\$ 6,726,751

(See independent auditor's report.)

STATISTICAL SECTION

This part of the Village of River Forest, Illinois' annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the Village's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends	
These schedules contain trend information to help the reader understand how the Village's financial performance and well-being have changed over time.	117-126
Revenue Capacity	
These schedules contain information to help the reader assess the Village's most significant local revenue source, the sales tax.	127-132
Debt Capacity	
These schedules present information to help the reader assess the affordability of the Village's current levels of outstanding debt and the Village's ability to issue additional debt in the future.	133-136
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the Village's financial activities take place.	137-141
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the Village's financial report relates to the services the Village provides and the activities it performs.	142-145

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

VILLAGE OF RIVER FOREST, ILLINOIS

NET POSITION BY COMPONENT

Last Ten Fiscal Years

Fiscal Year	2016*	2017	2018	2019
GOVERNMENTAL ACTIVITIES				
Net Investment in Capital Assets	\$ 17,549,045	\$ 18,574,462	\$ 19,119,016	\$ 19,401,388
Restricted	3,522,426	2,190,893	1,722,203	1,632,960
Unrestricted	(21,075,877)	(22,297,066)	(23,856,897)	(28,612,359)
TOTAL GOVERNMENTAL ACTIVITIES	\$ (4,406)	\$ (1,531,711)	\$ (3,015,678)	\$ (7,578,011)
BUSINESS-TYPE ACTIVITIES				
Net Investment in Capital Assets	\$ 6,759,387	\$ 7,286,464	\$ 8,335,217	\$ 9,319,079
Restricted	31,044	31,044	25,269	25,269
Unrestricted	1,850,467	1,904,676	2,072,456	2,039,980
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 8,640,898	\$ 9,222,184	\$ 10,432,942	\$ 11,384,328
PRIMARY GOVERNMENT				
Net Investment in Capital Assets	\$ 24,308,432	\$ 25,860,926	\$ 27,454,233	\$ 28,720,467
Restricted	3,553,470	2,221,937	1,747,472	1,658,229
Unrestricted	(19,225,410)	(20,392,390)	(21,784,441)	(26,572,379)
TOTAL PRIMARY GOVERNMENT	\$ 8,636,492	\$ 7,690,473	\$ 7,417,264	\$ 3,806,317

*The Village implemented GASB Statement No. 68 which resulted in a decrease in unrestricted net position.

Data Source

Audited Financial Statements

2020	2021	2022	2023	2024	2025
\$ 20,524,229	\$ 20,180,011	\$ 17,549,045	\$ 19,779,399	\$ 20,146,709	\$ 20,686,646
1,522,873	1,967,571	3,522,426	3,952,067	4,748,436	5,900,812
(31,171,574)	(30,459,290)	(21,075,877)	(25,222,803)	(23,756,983)	(23,158,274)
\$ (9,124,472)	\$ (8,311,708)	\$ (4,406)	\$ (1,491,337)	\$ 1,138,162	\$ 3,429,184
\$ 9,630,737	\$ 10,538,679	\$ 6,759,387	\$ 11,097,272	\$ 11,685,636	\$ 12,211,763
25,269	25,269	31,044	-	-	-
2,267,642	2,337,196	1,850,467	2,670,971	3,437,860	3,792,112
\$ 11,923,648	\$ 12,901,144	\$ 8,640,898	\$ 13,768,243	\$ 15,123,496	\$ 16,003,875
\$ 30,154,966	\$ 30,718,690	\$ 24,308,432	\$ 30,876,671	\$ 31,832,345	\$ 32,898,409
1,548,142	1,992,840	3,553,470	3,952,067	4,748,436	5,900,812
(28,903,932)	(28,122,094)	(19,225,410)	(22,551,832)	(20,319,123)	(19,366,162)
\$ 2,799,176	\$ 4,589,436	\$ 8,636,492	\$ 12,276,906	\$ 16,261,658	\$ 19,433,059

VILLAGE OF RIVER FOREST, ILLINOIS

CHANGES IN NET POSITION

Last Ten Fiscal Years

Fiscal Year	2016	2017	2018	2019
EXPENSES				
Governmental Activities				
General Government	\$ 2,460,334	\$ 2,691,842	\$ 2,561,405	\$ 2,886,253
Development	557,136	1,773,443	1,093,609	449,469
Public Safety	11,474,585	11,693,602	11,629,817	11,362,454
Public Works	1,445,697	1,612,495	1,521,195	1,559,287
Highways and Streets	1,371,856	752,242	573,267	1,023,676
Sanitation	1,032,181	1,081,483	1,109,146	1,147,079
Interest	9,811	7,706	13,728	46,115
Total Governmental Activities Expenses	18,351,600	19,612,813	18,502,167	18,474,333
Business-Type Activities				
Water and Sewer	3,686,563	4,553,315	4,272,901	4,267,256
Total Business-Type Activities Expenses	3,686,563	4,553,315	4,272,901	4,267,256
TOTAL PRIMARY GOVERNMENT EXPENSES	\$ 22,038,163	\$ 24,166,128	\$ 22,775,068	\$ 22,741,589
PROGRAM REVENUES				
Governmental Activities				
Charges for Services				
General Government	\$ 1,462,240	\$ 2,172,129	\$ 1,590,183	\$ 1,409,074
Public Safety	1,600,463	1,503,040	1,426,682	1,484,942
Sanitation	947,369	997,436	1,036,831	1,071,023
Operating Grants and Contributions	347,607	449,074	319,776	392,092
Capital Grants and Contributions	316,519	236,734	-	75,000
Total Governmental Activities Program Revenues	4,674,198	5,358,413	4,373,472	4,432,131
Business-Type Activities				
Charges for Services				
Water and Sewer	4,569,701	5,112,341	5,452,397	5,244,030
Operating Grants and Contributions	-	-	-	-
Total Business-Type Activities Program Revenues	4,569,701	5,112,341	5,452,397	5,244,030
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	\$ 9,243,899	\$ 10,470,754	\$ 9,825,869	\$ 9,676,161
NET REVENUE (EXPENSE)				
Governmental Activities	\$ (13,677,402)	\$ (14,254,400)	\$ (14,128,695)	\$ (14,042,202)
Business-Type Activities	883,138	559,026	1,179,496	976,774
TOTAL PRIMARY GOVERNMENT NET REVENUE (EXPENSE)	\$ (12,794,264)	\$ (13,695,374)	\$ (12,949,199)	\$ (13,065,428)

2020	2021	2022	2023	2024	2025
\$ 3,139,597	\$ 2,421,253	\$ 1,723,001	\$ 2,737,898	\$ 2,411,866	\$ 2,865,888
654,303	545,331	598,911	647,236	1,400,051	915,859
12,555,053	10,429,145	10,271,152	12,435,723	13,702,557	13,600,167
1,588,968	1,737,475	1,997,313	1,555,032	1,598,910	2,577,612
1,033,716	1,302,823	648,010	938,008	689,388	1,443,638
1,196,334	1,216,789	1,231,220	1,221,340	1,273,343	1,310,359
57,850	59,487	112,638	55,469	238,724	217,037
20,225,821	17,712,303	16,582,245	19,590,706	21,314,839	22,930,560
4,458,645	4,438,063	5,758,904	4,343,552	4,513,399	4,966,019
4,458,645	4,438,063	5,758,904	4,343,552	4,513,399	4,966,019
\$ 24,684,466	\$ 22,150,366	\$ 22,341,149	\$ 23,934,258	\$ 25,828,238	\$ 27,896,579
\$ 2,152,637	\$ 1,418,341	\$ 1,728,706	\$ 1,494,515	\$ 1,363,272	\$ 1,607,269
1,450,913	832,261	1,022,728	2,394,034	2,322,513	2,386,130
1,109,020	1,149,298	1,175,800	1,171,513	1,209,424	1,253,602
498,487	1,053,664	486,047	510,076	870,700	565,219
-	56,192	245,426	122,713	99,679	215,000
5,211,057	4,509,756	4,658,707	5,692,851	5,865,588	6,027,220
4,924,030	5,409,620	5,437,939	5,477,964	5,713,081	5,696,359
-	-	-	-	-	-
4,924,030	5,409,620	5,437,939	5,477,964	5,713,081	5,696,359
\$ 10,135,087	\$ 9,919,376	\$ 10,096,646	\$ 11,170,815	\$ 11,578,669	\$ 11,723,579
\$ (15,014,764)	\$ (13,202,547)	\$ (11,923,538)	\$ (13,897,855)	\$ (15,449,251)	\$ (16,903,340)
465,385	971,557	(320,965)	1,134,412	1,199,682	730,340
\$ (14,549,379)	\$ (12,230,990)	\$ (12,244,503)	\$ (12,763,443)	\$ (14,249,569)	\$ (16,173,000)

VILLAGE OF RIVER FOREST, ILLINOIS

CHANGES IN NET POSITION (Continued)

Last Ten Fiscal Years

Fiscal Year	2016	2017	2018	2019
GENERAL REVENUES AND OTHER				
CHANGES IN NET POSITION				
Governmental Activities				
Taxes				
Property	\$ 6,396,586	\$ 6,547,365	\$ 6,577,618	\$ 6,781,417
Non-Home Rule Sales	885,574	824,652	855,825	846,726
Utility	559,018	614,522	603,770	628,016
Local Use	-	-	-	-
Local Motor Fuel Tax	-	-	-	-
Other Taxes	680,534	598,069	578,893	555,659
State Sales	1,852,443	1,727,402	1,873,183	1,871,397
State Shared Income Taxes	1,190,627	1,056,031	1,013,098	1,084,678
Personal Property Replacement Taxes	-	-	-	-
State Cannabis Tax	-	-	-	-
Other	475,402	621,831	473,425	478,291
Investment Income	87,975	114,035	145,163	303,464
Miscellaneous	268,703	604,151	494,308	195,573
Transfers	(382,300)	-	-	-
Gain on sale	-	19,037	29,445	8,887
Total Governmental Activities	12,014,562	12,727,095	12,644,728	12,754,108
Business-Type Activities				
Investment Income	-	-	-	-
Miscellaneous	27,371	12,996	31,262	45,448
Transfers	382,300	-	-	-
Gain on sale	-	9,264	-	-
Total Business-Type Activities	409,671	22,260	31,262	45,448
TOTAL PRIMARY GOVERNMENT	\$ 12,424,233	\$ 12,749,355	\$ 12,675,990	\$ 12,799,556
CHANGE IN NET POSITION				
Governmental Activities	\$ (1,662,840)	\$ (1,527,305)	\$ (1,483,967)	\$ (1,288,094)
Business-Type Activities	1,292,809	581,286	1,210,758	1,022,222
TOTAL PRIMARY GOVERNMENT				
CHANGE IN NET POSITION	\$ (370,031)	\$ (946,019)	\$ (273,209)	\$ (265,872)

Data Source

Audited Financial Statements

Note: Prior to 2022, Local Use Taxes and Local Motor Fuel Taxes were presented with Other Taxes, Personal Property Replacement Taxes were presented with Other Intergovernmental Revenues and Investment Income and Miscellaneous were presented in total for Business-Type Activities

2020	2021	2022	2023	2024	2025
\$ 7,079,926	\$ 7,089,739	\$ 8,949,695	\$ 7,993,275	\$ 8,638,029	\$ 9,989,325
780,935	728,784	1,064,666	1,062,278	1,091,379	1,247,040
580,871	620,180	762,055	779,469	614,471	646,138
-	-	445,293	484,264	441,934	306,213
-	-	111,546	86,056	83,889	73,421
507,301	590,787	519,569	463,405	465,871	487,910
1,844,478	1,866,890	2,295,850	2,340,627	2,468,793	2,730,601
1,210,870	1,280,728	1,641,590	1,893,214	1,918,244	2,036,466
-	-	316,074	485,101	350,758	215,361
-	-	18,234	18,239	18,453	18,172
560,442	691,420	365,145	655,707	504,520	-
363,968	115,935	(130,087)	381,388	1,036,152	1,063,891
499,372	988,846	270,843	271,211	446,257	495,401
-	-	-	-	-	-
40,140	42,002	-	-	-	-
13,468,303	14,015,311	16,630,473	16,914,234	18,078,750	19,309,939
-	-	(6,990)	55,323	154,301	161,064
41,739	5,939	3,569	1,750	1,270	2,784
-	-	-	-	-	-
32,196	-	-	-	-	-
73,935	5,939	(3,421)	57,073	155,571	163,848
\$ 13,542,238	\$ 14,021,250	\$ 16,627,052	\$ 16,971,307	\$ 18,234,321	\$ 19,473,787
\$ (1,546,461)	\$ 812,764	\$ 4,706,935	\$ 3,016,379	\$ 2,629,499	\$ 2,406,599
539,320	977,496	(324,386)	1,191,485	1,355,253	894,188
\$ (1,007,141)	\$ 1,790,260	\$ 4,382,549	\$ 4,207,864	\$ 3,984,752	\$ 3,300,787

VILLAGE OF RIVER FOREST, ILLINOIS**FUND BALANCES OF GOVERNMENTAL FUNDS**

Last Ten Fiscal Years

Fiscal Year	2016	2017	2018	2019
GENERAL FUND				
Nonspendable	\$ 2,322,885	\$ 2,724,622	\$ 4,388,467	\$ 4,125,615
Restricted	640,667	645,458	658,859	658,859
Unrestricted				
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	6,398,258	6,931,525	5,365,868	5,027,579
TOTAL GENERAL FUND	\$ 9,361,810	\$ 10,301,605	\$ 10,413,194	\$ 9,812,053
ALL OTHER GOVERNMENTAL FUNDS				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	2,881,759	1,545,435	1,563,344	1,248,690
Unrestricted				
Committed	5,019,992	5,207,405	5,219,874	5,472,944
Assigned	-	-	-	-
Unassigned	-	-	(137,059)	(128,441)
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 7,901,751	\$ 6,752,840	\$ 6,646,159	\$ 6,593,193

Data Source

Audited Financial Statements

	2020	2021	2022	2023	2024	2025
\$	4,871,629	\$ 5,700,232	\$ 4,913,823	\$ 2,648,662	\$ 2,790,490	\$ 2,850,390
	648,670	651,514	657,198	654,884	662,834	672,239
	-	-	-	-	-	-
	-	-	338,777	670,755	2,511,450	2,438,373
	4,684,006	4,988,041	6,627,871	8,307,252	8,714,237	9,003,469
\$	10,204,305	\$ 11,339,787	\$ 12,537,669	\$ 12,281,553	\$ 14,679,011	\$ 14,964,471
\$	-	\$ -	\$ -	\$ 10,916	\$ -	\$ -
	1,382,462	1,317,511	6,148,338	4,354,949	4,679,018	5,524,883
	4,782,650	4,337,085	3,923,943	4,609,451	5,618,817	5,790,369
	-	-	-	-	-	-
	(176,994)	(17,755)	-	-	-	-
\$	5,988,118	\$ 5,636,841	\$ 10,072,281	\$ 8,975,316	\$ 10,297,835	\$ 11,315,252

VILLAGE OF RIVER FOREST, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2016	2017	2018	2019
REVENUES				
Taxes	\$ 8,521,712	\$ 8,584,608	\$ 8,616,106	\$ 8,811,818
Licenses and Permits	1,117,850	1,762,852	1,210,292	1,053,935
Intergovernmental	3,902,329	4,568,540	3,679,482	3,901,458
Charges for Services	1,702,203	1,742,021	1,725,899	1,818,438
Fines and Forfeits	1,190,019	1,167,732	1,117,505	1,092,666
Investment Income	87,975	114,035	145,163	303,464
Other	268,703	604,151	494,308	195,573
Total Revenues	16,790,791	18,543,939	16,988,755	17,177,352
EXPENDITURES				
General Government	2,300,895	2,366,230	2,305,128	2,643,731
Development	361,116	1,773,443	1,093,609	449,469
Public Safety	9,173,978	9,364,470	9,588,668	10,037,907
Public Works	1,414,672	1,609,706	1,520,869	1,565,883
Highways and Streets	513,450	348,758	267,320	488,148
Sanitation	1,032,181	1,081,483	1,109,146	1,147,079
Debt Service				
Principal	205,000	239,480	242,820	246,000
Interest and fees	12,253	8,302	14,333	45,104
Capital Outlay	1,528,687	1,989,448	1,463,175	1,217,025
Total Expenditures	16,542,232	18,781,320	17,605,068	17,840,346
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	248,559	(237,381)	(616,313)	(662,994)
OTHER FINANCING SOURCES (USES)				
Transfers In	461,547	464,457	416,033	426,550
Transfers (Out)	(843,847)	(464,457)	(416,033)	(426,550)
Bonds Issued, at Par	382,300	-	500,000	-
Premium on Bonds Issued	-	-	-	-
Proceeds from Sale of Capital Assets	36,832	28,265	121,221	8,887
Total Other Financing Sources (Uses)	36,832	28,265	621,221	8,887
NET CHANGE IN FUND BALANCES	\$ 285,391	\$ (209,116)	\$ 4,908	\$ (654,107)
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES				
	1.40%	1.50%	1.60%	1.70%

Data Source

Audited Financial Statements

2020	2021	2022	2023	2024	2025
\$ 8,949,033	\$ 9,029,490	\$ 11,407,531	\$ 10,384,482	\$ 10,893,639	\$ 12,443,834
1,799,425	1,160,569	1,528,419	1,240,436	1,113,398	1,369,085
4,114,277	4,948,894	5,813,659	6,509,942	6,394,935	6,360,384
1,869,686	1,820,224	2,147,229	3,459,519	3,298,390	3,342,486
1,043,459	419,107	251,586	360,108	488,222	537,829
363,968	115,935	(130,087)	381,388	1,036,152	1,063,891
499,372	988,846	270,843	261,636	434,218	452,144
18,639,220	18,483,065	21,289,180	22,597,511	23,658,954	25,569,653
2,777,951	2,227,883	1,865,752	1,962,112	2,381,921	2,534,116
654,303	545,331	547,220	540,764	612,673	594,394
10,344,379	10,265,165	11,809,253	12,563,660	13,155,979	13,847,859
1,568,764	1,558,986	1,960,130	1,482,180	1,558,332	1,886,804
398,475	657,236	-	315,248	295,876	1,459,691
1,196,334	1,216,789	1,231,220	1,221,340	1,273,343	1,310,359
254,000	262,500	262,500	275,000	423,148	451,852
59,403	58,755	113,077	3,958	245,438	229,709
2,163,574	973,443	1,574,157	3,288,721	2,465,083	1,992,939
19,417,183	17,766,088	19,363,309	21,652,983	22,411,793	24,307,723
(777,963)	716,977	1,925,871	944,528	1,247,161	1,261,930
(456,795)	-	-	1,116,210	1,347,290	1,088,519
456,795	-	-	(1,116,210)	(1,347,290)	(1,088,519)
525,000	-	4,431,481	-	600,000	-
-	-	178,913	-	-	-
40,140	67,228	-	9,574	7,238	40,857
565,140	67,228	4,610,394	9,574	607,238	40,857
\$ (212,823)	\$ 784,205	\$ 6,536,265	\$ 954,102	\$ 1,854,399	\$ 1,302,787
1.80%	1.90%	2.09%	1.49%	3.24%	2.98%

VILLAGE OF RIVER FOREST, ILLINOIS

EQUALIZED AND ASSESSED VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

Levy Year	Residential Property	Industrial/Railroad	Commercial Property	Total Taxable Assessed Value	Total Direct Tax Rate	Total Equalized Assessed Value	Total Estimated Value of Property (in thousands)
2015	\$ -	\$ -	\$ -	\$ -	1.389%	\$ 470,348,398	\$ 1,411,045
2016	-	-	-	-	1.358%	485,584,510	1,456,754
2017	178,710,839	370,014	18,813,930	197,894,783	1.154%	586,302,873	1,758,909
2018	175,548,574	399,350	18,147,605	194,095,529	1.222%	564,992,679	1,694,978
2019	172,910,277	413,540	17,724,645	191,048,462	1.270%	557,097,316	1,671,292
2020	177,606,453	377,160	20,683,534	198,667,147	1.124%	640,383,684	1,921,151
2021	176,756,814	404,882	20,766,681	197,928,377	1.250%	594,319,539	1,782,959
2022	176,857,123	425,537	20,724,483	198,007,143	1.353%	578,913,484	1,736,740
2023	226,571,732	428,656	22,671,420	249,671,808	1.090%	753,085,077	2,259,255
2024*	n/a	n/a	n/a	245,954,851	1.144%	746,595,952	2,239,788

* Equalized assessed value breakdown for residential, industrial and commercial property for 2024 not yet available.

Notes:

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

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

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

The equalization factor is calculated by the State Department of Revenue and is used to make the aggregate assessments in each county equal to 33 1/3 of the estimated fair value of real property located within the county prior to any applicable exemptions.

VILLAGE OF RIVER FOREST, ILLINOIS

DIRECT AND OVERLAPPING PROPERTY TAX RATES

Last Ten Levy Years

Tax Levy Year Calendar Year Collected	2015 2016	2016 2017	2017 2018	2018 2019	2019 2020	2020 2021	2021 2022	2022 2023	2023 2024	2024 (1) 2025
Corporate	1.334	1.304	1.109	1.174	1.221	1.081	1.201	1.303	1.048	1.101
Debt Service	0.055	0.054	0.045	0.048	0.049	0.043	0.049	0.050	0.042	0.043
Village of River Forest	1.389	1.358	1.154	1.222	1.270	1.124	1.250	1.353	1.090	1.144
School Districts	8.643	8.403	7.131	7.284	7.788	6.822	7.546	8.087	6.565	-
Cook County	0.552	0.533	0.496	0.489	0.454	0.453	0.446	0.431	0.386	-
Park District	0.331	0.324	0.276	0.294	0.293	0.262	0.291	0.318	0.257	-
Water Reclamation	0.426	0.406	0.402	0.396	0.389	0.378	0.382	0.374	0.345	-
Public Library	0.258	0.252	0.214	0.227	0.236	0.217	0.241	0.265	0.216	0.226
Township	0.124	0.121	0.103	0.109	0.111	0.099	0.109	0.119	0.096	-
Other (2)	0.120	0.080	0.108	0.075	0.105	0.072	0.093	0.098	0.121	-
	11.843	11.477	9.884	10.096	10.646	9.427	10.358	11.045	9.076	1.370

Note:

(1) 2024 Tax rates other than the Village and Library are not yet available

(2) “Other” includes Consolidated Elections, Cook County Forest Preserve and Des Plaines Valley Mosquito Abatement District.

VILLAGE OF RIVER FOREST, ILLINOIS

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Levy Years

Tax Levy Year	Total Tax Levy for Fiscal Year		Collected within the Fiscal Year of the Levy		Collected in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2015	\$	6,533,103	\$ 3,181,100	48.69%	\$ 3,147,713	\$ 6,328,813	96.87%
2016		6,589,043	3,399,652	51.60%	3,141,812	6,541,464	99.28%
2017		6,765,935	3,498,129	51.70%	3,189,535	6,687,664	98.84%
2018		6,904,211	3,542,710	51.30%	3,283,326	6,826,036	98.87%
2019		7,075,136	3,614,033	51.30%	3,364,834	6,978,867	98.64%
2020		7,197,913	3,354,112	46.60%	3,774,329	7,128,441	99.03%
2021		7,423,051	3,802,961	51.23%	3,523,191	7,326,152	98.69%
2022		7,832,699	3,840,844	49.04%	3,885,491	7,726,335	98.64%
2023		8,208,627	3,934,623	47.93%	3,995,717	7,930,340	96.61%
2024 (1)		8,715,753	3,983,480	45.70%	-	3,983,480	45.70%

(1) This tax levy is still in collection. The balance of the 2023 tax levy will be distributed to the Village in the summer of 2024. The amount shown as collected reflects an estimate, distributed by the County in the spring of 2024.

Note:

The amounts included in this schedule are taxes levied for the funding of corporate purposes, debt service, fire pension and police pension. They exclude the amounts levied for the Library, and the incremental tax funding for the TIF area.

VILLAGE OF RIVER FOREST, ILLINOIS

TAXABLE SALES BY CATEGORY

Last Ten Calendar Years

Category	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Food	\$ 93,384,672	\$ 84,845,182	\$ 92,767,909	\$ 97,266,815	\$ 96,686,455	\$ 104,057,677	\$ 101,797,211	\$ 108,033,495	\$ 106,933,952	\$ 111,666,937
Drinking and Eating Places	11,622,400	10,597,413	11,013,142	11,291,635	10,165,926	9,644,906	11,371,681	11,869,915	10,785,048	11,790,158
Apparel	12,403,517	12,826,731	11,997,302	12,500,849	11,718,024	4,949,308	8,228,270	9,213,622	8,655,621	10,137,204
Furniture, Household and Radio	1,192,015	892,375	1,013,051	627,176	297,889	131,977	1,220,446	877,416	736,755	1,971,220
Lumber, Building and Hardware	1,203,379	1,229,841	1,172,422	1,042,690	1,008,099	1,720,409	1,501,222	1,551,510	1,537,609	1,457,333
Automotive Filling Stations	5,876,933	6,680,016	6,322,258	7,099,729	5,909,395	5,470,262	9,104,721	8,609,510	7,708,780	8,064,983
Drugs and Other Retail	52,713,770	52,652,468	53,233,514	51,363,103	52,536,058	51,224,005	81,434,540	82,307,274	92,914,152	97,391,674
Agriculture and Extractive	6,532,535	5,410,059	5,660,204	5,576,652	5,592,817	4,372,397	7,755,422	8,722,790	10,737,464	13,817,154
Manufacturers	90,695	57,032	84,496	15,270	22,591	70,616	333,241	307,861	337,310	441,071
General Merchandise	-	-	-	-	-	-	69,142	86,261	98,092	469,311
Total	\$ 185,019,916	\$ 175,191,117	\$ 183,264,298	\$ 186,783,919	\$ 183,937,254	\$ 181,641,557	\$ 222,815,896	\$ 231,579,654	\$ 240,444,783	\$ 257,207,045
Village Statutory Allocated Sales Tax Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

Notes:

Sales tax information for the calendar year 2024 is the most current available.

The State of Illinois imposes a sales tax on a seller's receipts from sales of tangible property for use or consumption. Tangible personal property does not include real estate, stocks, bonds or other "paper" assets representing an interest. The categories listed above are determined by the State of Illinois. The 1% tax is a revenue that the State shares with the Village.

VILLAGE OF RIVER FOREST, ILLINOIS

MUNICIPAL RETAILERS' OCCUPATION AND USE TAX RECEIPTS

Last Ten Fiscal Years

Fiscal Year	State Sales and Use Tax Distributions	Annual Change	
		Amount	Percentage
2016	\$ 2,113,337	\$ 29,354	1.41%
2017	2,003,864	(109,473)	(5.18%)
2018	2,168,045	164,181	8.19%
2019	2,211,060	43,015	1.98%
2020	2,250,817	39,757	1.80%
2021	2,365,835	115,018	5.11%
2022	2,741,144	375,309	15.86%
2023	2,824,891	83,747	3.06%
2024	2,910,726	85,835	3.04%
2025	3,036,813	126,087	4.33%

VILLAGE OF RIVER FOREST, ILLINOIS

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

Taxpayer	Type of Business	2024 Levy Year (1)		2015 Levy Year	
		Taxable Equalized Assessed Value	Percentage of Total Village Taxable Equalized Assessed Valuation	Taxable Equalized Assessed Value	Percentage of Total Village Taxable Equalized Assessed Valuation
River Forest Town Center One	Retail Center	\$ 12,290,174	1.6%	\$ 8,983,649	1.9%
Mac Neal (formerly Vanguard Health Systems)	Medical Center	11,775,017	1.6%	6,581,305	1.4%
River Forest Town Center Two	Retail Center	10,809,086	1.4%	4,849,654	1.0%
The Sheridan at River Forest	Senior Living	7,983,941	1.1%	-	0.0%
Albertson's (Jewel)	Grocery Store	4,449,999	0.6%	3,827,691	0.8%
Ell Bay (Fresenius) - formerly Oilily Holding USA	Medical Center	3,746,824	0.5%	1,316,835	0.3%
Mid America Asset Mgmt (Fresh Thyme)	Grocery Store	2,364,462	0.3%	818,717	0.2%
River Forest Tennis Club	Recreation	1,788,461	0.2%	-	0.0%
Chicago Title Land Trust	Retail Center	1,286,268	0.2%	-	0.0%
Jack Strand	Retail Center	-	0.0%	803,952	0.2%
Co HAS (Loyola)	Medical Center	1,121,246	0.2%	1,280,877	0.3%
Keystone Montessori	School	-	0.0%	796,229	0.2%
John M Cox Jur	Residential	-	0.0%	771,351	0.2%
Totals		<u>\$ 57,615,478</u>	<u>7.7%</u>	<u>30,030,260</u>	<u>6.3%</u>
Total Village of River Forest Equalized Assessed Value:		<u>\$ 746,595,952</u>		<u>\$ 470,348,398</u>	

(1) The State of Illinois establishes a lien on property for the levy at the beginning of the calendar year. The taxing entities adopt their levies at the end of December of the same calendar year. The taxes levies are for collections in the following calendar year. Therefore, the Village's Fiscal Year 2024 relied on the property collections in the summer of 2023, which are from the 2022 tax levy year, as well as the distribution provided in the spring of 2024 which was an estimate based on the prior year's tax levy.

VILLAGE OF RIVER FOREST, ILLINOIS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year Ended	Governmental Activities		Business-Type Activities		Total Primary Government	Percentage of EAV	Total Debt as a Percentage of Personal Income*	Total Outstanding Debt per Capita*
	General Obligation Bonds	Debt Certificates	General Obligation Bonds	Debt Certificates & Loans				
2016	\$ 482,300	\$ -	\$ 495,000	\$ 14,849,781	\$ 15,827,081	3.36%	2.31%	\$ 1,417
2017	242,820	-	335,000	14,265,398	14,843,218	3.06%	1.98%	1,329
2018	500,000	-	170,000	13,609,319	14,279,319	2.44%	1.91%	1,278
2019	254,000	-	-	12,938,602	13,192,602	2.34%	1.61%	1,181
2020	525,000	-	-	12,303,913	12,828,913	2.30%	1.57%	1,148
2021	262,500	-	-	11,655,118	11,917,618	1.86%	1.22%	1,017
2022	550,000	4,060,394	-	12,413,044	17,023,438	2.86%	1.82%	1,453
2023	275,000	4,051,449	-	11,731,963	16,058,412	2.77%	1.69%	1,371
2024	600,000	3,894,356	-	10,983,965	15,478,321	2.06%	1.48%	1,321
2025	300,000	3,733,559	-	10,219,271	14,252,830	1.91%	1.31%	1,216

*Refer to the Schedule of Demographic and Economic Statistics for personal income and population data.

Note: Details of the Village's outstanding debt may be found in the Notes to the Financial Statements.

n/a - information not available

VILLAGE OF RIVER FOREST, ILLINOIS

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Less Amounts Available In Debt Service Fund	Total	Ratio of Net General Bonded Debt to Assessed Value*	Population	Ratio of Net General Bonded Debt Per Capita
2016	\$ 977,300	\$ 172,810	\$ 804,490	0.171%	11,172	\$ 72.0
2017	577,820	185,655	392,165	0.081%	11,172	35.1
2018	670,000	197,378	472,622	0.081%	11,172	42.3
2019	254,000	216,251	37,749	0.007%	11,172	3.4
2020	525,000	226,526	298,474	0.054%	11,172	26.7
2021	262,500	238,557	23,943	0.004%	11,717	2.0
2022	550,000	243,385	306,615	0.052%	11,717	26.2
2023	275,000	240,631	34,369	0.006%	11,717	2.9
2024	600,000	275,012	324,988	0.043%	11,717	27.7
2025	300,000	272,655	27,345	0.004%	11,717	2.3

*See Assessed Value and Estimated Actual Value of Taxable Property for property value data.

Note: Details of the Village's outstanding debt can be found in the notes to financial statements.

VILLAGE OF RIVER FOREST, ILLINOIS

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

April 30, 2025

Governmental Unit	Net General Obligation Bonded Debt Outstanding	Percentage Debt Applicable to the Village (1)	The Village's Share of Debt
Village of River Forest	\$ 4,033,556	100.00%	\$ 4,033,556
Overlapping Debt			
Schools			
School District Number 90	4,155,000	100.000%	4,155,000
High School District Number 200	45,737,616	24.180%	11,059,356
Total Schools	49,892,616		15,214,356
Others			
Cook County	1,930,661,750	0.335%	6,467,717
Cook County Forest Preserve District	75,290,000	0.335%	252,222
Metropolitan Water Reclamation District	2,653,451,988	0.330%	8,756,392
Total Others	4,659,403,738	100.00%	15,476,331
Total Schools and Others			
Overlapping Bonded Debt	4,709,296,354		30,690,687
TOTAL	\$ 4,713,329,910		\$ 34,724,243

(1) Percentages are based on the percent of the property's 2023 equalized assessed value as compared to the Village total.

Data Source

Office of the County Clerk

VILLAGE OF RIVER FOREST, ILLINOIS

LEGAL DEBT MARGIN INFORMATION

For the Fiscal Year Ended April 30, 2025

Assessed valuation - tax levy year 2024	<u>\$ 746,595,952</u>
Legal debt limit - 8.625% of assessed valuation	\$ 64,393,901
Amount of debt applicable to debt limit	<u>5,135,000</u>
Legal debt margin	<u>\$ 59,258,901</u>

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

VILLAGE OF RIVER FOREST, ILLINOIS

DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

Fiscal Year	Population	Personal Income (1)	Per Capita Personal Income	Unemployment Rate	
				Village of River Forest	State of Illinois (2)
2016	11,172	\$ 684,932,976	\$ 64,856	5.1%	6.0%
2017	11,172	749,138,460	67,055	3.5%	4.4%
2018	11,172	749,138,460	67,055	2.8%	3.6%
2019	11,172	819,343,308	73,339	2.7%	4.0%
2020	11,172	819,343,308	73,339	11.9%	14.8%
2021	11,717	977,971,122	83,466	7.1%	7.1%
2022	11,717	936,528,093	79,929	4.6%	4.6%
2023	11,717	949,698,001	81,053	2.7%	3.7%
2024	11,717	1,046,761,629	89,337	3.8%	4.4%
2025	11,717	1,084,373,199	92,547	4.7%	4.5%

Notes:

- (1) The U.S. Department of Commerce, Bureau of Census defines personal income as a measure of income received from all sources by residents of the Village during a calendar year.
- (2) Illinois Department of Employment Security.

VILLAGE OF RIVER FOREST, ILLINOIS

MEDIAN FAMILY INCOME

April 30, 2025

Median Family* Income

According to the 2020 U.S. Census, the Village had a median family income of \$191,293. In comparison, the 2020 median family income was \$80,744 for Cook County and \$83,279 for the State of Illinois. The following table represents the distribution of family income for the Village, Cook County and the State of Illinois at the time of the 2020 U. S. Census.

Income	The Village		Cook County		State of Illinois	
	Number of Families	Percent of Families	Number of Families	Percent of Families	Number of Families	Percent of Families
Less than \$10,000	25	0.9%	48,514	4.1%	105,732	3.4%
\$ 10,000 to \$ 14,999	-	0.0%	27,215	2.3%	65,305	2.1%
\$ 15,000 to \$ 24,999	96	3.4%	79,279	6.7%	177,256	5.7%
\$ 25,000 to \$ 34,999	31	1.1%	89,929	7.6%	208,354	6.7%
\$ 35,000 to \$ 49,999	65	2.3%	126,610	10.7%	329,635	10.6%
\$ 50,000 to \$ 74,999	246	8.7%	182,224	15.4%	516,220	16.6%
\$ 75,000 to \$ 99,999	251	8.9%	151,459	12.8%	441,586	14.2%
\$100,000 to \$149,999	494	17.5%	214,172	18.1%	615,733	19.8%
\$150,000 to \$199,999	257	9.1%	113,594	9.6%	304,757	9.8%
\$200,000 or more	1,358	48.1%	150,276	12.7%	345,184	11.1%
	<u>2,823</u>		<u>1,183,272</u>		<u>3,109,762</u>	

*The U.S. Department of Commerce, Bureau of Census defines a family as a group of two or more people (one of whom is the householder) related by birth, marriage or adoption and residing together. All such people (including related subfamily members) are considered as members of one family.

VILLAGE OF RIVER FOREST, ILLINOIS

HOUSING

April 30, 2025

Housing

The 2020 U.S. Census reported that the median value of a Village owner-occupied home was \$604,900. This 2020 median value for an owner-occupied home compares with \$255,500 for Cook County and \$202,100 for the State of Illinois. The 2020 market values for specified owner-occupied units for the Village, Cook County and the State of Illinois are as follows:

Value	The Village		Cook County		State of Illinois	
	Number of Units	Percent of Units	Number of Units	Percent of Units	Number of Units	Percent of Units
Less than \$50,000	-	0.0%	38,319	3.4%	196,149	6.1%
\$50,000 to \$99,999	71	2.0%	73,868	6.5%	432,566	13.4%
\$100,000 to \$149,999	115	3.3%	122,941	10.8%	467,538	14.4%
\$150,000 to \$199,999	156	4.5%	171,842	15.1%	506,232	15.6%
\$200,000 to \$299,999	371	10.6%	281,329	24.7%	720,797	22.3%
\$300,000 to \$499,999	578	16.5%	277,935	24.4%	608,318	18.8%
\$500,000 to \$999,999	1,821	52.1%	135,886	11.9%	246,949	7.6%
\$1,000,000 or more	386	11.0%	37,818	3.3%	59,229	1.8%
	<u>3,498</u>		<u>1,139,938</u>		<u>3,237,778</u>	

Current Year and Nine Years Ago

Note: Estimated figure includes all full-time and part-time employees.

VILLAGE OF RIVER FOREST, ILLINOIS

CONSTRUCTION VALUE OF BUILDING PERMITS AND PROPERTY VALUE

Last Ten Fiscal Years

Fiscal Year	Number of Permits Issued	Value of Building Permits
2016	203	\$ 15,792,768
2017	210	29,807,464
2018	171	19,996,973
2019	175	13,297,123
2020	178	45,590,244
2021	217	22,432,805
2022	402	34,775,431
2023	385	14,659,962
2024	300	10,536,906
2025	470	20,909,252

VILLAGE OF RIVER FOREST, ILLINOIS

FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023*	2024	2025
GENERAL GOVERNMENT										
Administration	2.50	2.50	3.50	3.50	3.50	3.50	3.50	4.50	4.50	4.00
Finance	3.50	3.75	4.00	4.00	4.00	4.00	4.00	4.50	3.50	3.50
Building and Development	3.50	3.75	3.75	3.75	3.75	4.00	4.00	-	-	4.00
Total General Government	9.50	10.00	11.25	11.25	11.25	11.50	11.50	9.00	8.00	11.50
PUBLIC SAFETY										
Police										
Sworn	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
Non-Sworn	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.50	3.00	3.00
Fire										
Sworn	22.00	22.00	22.00	21.00	21.00	21.00	21.00	21.00	21.00	22.00
Sworn	-	-	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Total Public Safety	53.00	53.00	53.50	52.50	52.50	52.50	52.50	53.00	52.50	53.50
HIGHWAY AND STREETS										
Public Works	14.50	14.50	14.50	14.50	14.50	14.50	14.50	19.00	19.00	15.50
Total Highway and Streets										
TOTAL	77.00	77.50	79.25	78.25	78.25	78.50	78.50	81.00	79.50	80.50

*In Fiscal Year 2023, the Building and Development Division was combined with Public Works to create the Public Works & Development Services Department.

VILLAGE OF RIVER FOREST, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	2016	2017*	2018	2019	2020	2021	2022	2023	2024	2025
PUBLIC SAFETY										
Police										
Total Arrests	760	710	752	639	624	440	501	643	721	630
Calls for Service	N/A	26,317	26,312	14,223	12,409	10,349	10,365	13,108	14,087	11,912
Traffic Tickets	2,962	2,533	2,240	2,463	2,366	1,669	2,176	2,927	3,122	3,043
Traffic Accidents	588	541	570	542	422	373	428	412	355	480
Fire										
Ambulance Calls	1,302	1,192	1,156	1,255	920	927	1,423	1,623	1,667	2,062
Fire/Other Calls	824	807	956	1,000	1,193	1,127	990	1,136	1,325	876
PUBLIC WORKS										
Streets										
Street Reconstruction (in ft.)	-	-	-	-	-	-	-	-	-	-
Street Resurfacing (in ft.)	6,460	2,678	7,580	12,550	10,800	15,275	11,260	5,392	4,450	18,480
Leaves Collected (tons)	1,801	1,631	1,560	1,858	2,021	1,485	1,356	1,339	1,463	1,305
Full Salting Operations (tons)	625	11	650	581	437	560	417	292	355	444
Trees Trimmed	406	1,965	2,819	2,681	2,968	1,608	2,101	2,683	2,074	2,505
Water/Sewer										
Water Main Repairs	5	4	13	5	6	15	7	6	8	7
Average Daily Pumpage (mgd)	1.13	1.21	1.25	1.23	1.26	1.27	1.18	1.15	1.19	1.16
Sewer Mains Cleaned (in ft.)	32,034	33,543	37,294	26,159	31,667	27,753	18,665	25,880	26,140	35,513

*Beginning in Fiscal Year 2017, the new Police dispatch system reports all events, rather than only events resulting in police reports.

N/A - Data not available

New CAD system reports all events, rather than only events resulting in police reports.

VILLAGE OF RIVER FOREST, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
GENERAL GOVERNMENT										
Village Hall	1	1	1	1	1	1	1	1	1	1
PUBLIC SAFETY										
Police										
Police Station	1	1	1	1	1	1	1	1	1	1
Patrol Areas	3	3	3	3	3	3	3	3	3	3
Patrol Units	17	18	18	18	18	18	18	18	18	18
Fire										
Fire Station	1	1	1	1	1	1	1	1	1	1
Fire Engines	3	3	3	3	3	3	3	2	2	2
Ambulances	2	2	2	2	2	2	2	2	2	2
PUBLIC WORKS										
Highway and Streets										
Streets (miles)	32	32	32	32	32	32	32	32	32	32
Streetlights	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998
Intersections with Traffic Signals	15	15	15	15	15	15	15	15	15	15
Waterworks										
Water Mains (miles)	40.00	40.00	40.00	40.00	40.00	40.28	40.28	40.00	40.17	40.17
Fire Hydrants	440	440	440	440	440	440	440	440	440	440
Storage Capacity (1,000 gallons)	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Sewerage										
Sanitary Sewers (miles)	33.13	33.13	33.13	33.13	33.13	33.13	33.13	33.13	33.13	33.13
Pumping Capacity (1,000 gallons)	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700
Storm Sewers (miles)	3.37	3.37	3.37	3.37	3.37	3.37	3.37	3.37	3.37	3.37

Note:

Except for the section referenced in this table, storm sewers in the Village are owned and serviced by the Metropolitan Water Reclamation District, a legally separate entity from the Village.

VILLAGE OF RIVER FOREST, ILLINOIS

WATER FUND STATISTICS

For the Fiscal Year Ended April 30, 2025

Water Fund statistics are as follows

Number of metered customers	3,181
Cubic feet of water pumped into system (in hundreds)	568,329
Cubic feet of water billed (in hundreds)	451,246



VILLAGE OF RIVER FOREST, ILLINOIS

REPORT ON COMPLIANCE
WITH PUBLIC ACT 85-1142

For the Year Ended April 30, 2025



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VILLAGE OF RIVER FOREST, ILLINOIS
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INDEPENDENT ACCOUNTANT'S REPORT ON MANAGEMENT'S ASSERTION OF COMPLIANCE

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

We have examined management's assertion that the Village of River Forest, Illinois (the Village), complied with the provisions of subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142) during the year ended April 30, 2025. Management is responsible for the Village's assertion. Our responsibility is to express an opinion on management's assertion about the Village's compliance with the specific requirements based on our examination.

Our examination was made in accordance with the standards established by the American Institute of Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion about compliance with the specified requirements is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether management's assertion is fairly stated, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Village's compliance with the specified requirements.

In our opinion, management's assertion that the Village of River Forest, Illinois complied with the aforementioned requirements for the year ended April 30, 2025 is fairly stated, in all material respects.

This report is intended solely for the information and use of the Board of Trustees, management and the Illinois Department of Revenue, Illinois State Comptroller's office and the Joint Review Board and should not be used by anyone other than these specified parties.

Sikich CPA LLC

Naperville, Illinois
October 6, 2025

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INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of River Forest, Illinois (the Village) as of and for the year ended April 30, 2025, which collectively comprise the basic financial statements of the Village of River Forest, Illinois, and have issued our report thereon dated October 6, 2025.

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

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

SiKich CPA LLC

Naperville, Illinois
October 6, 2025

SUPPLEMENTARY INFORMATION

VILLAGE OF RIVER FOREST, ILLINOIS

**COMBINING BALANCE SHEET
TAX INCREMENT FINANCING DISTRICTS REDEVELOPMENT FUNDS**

For the Year Ended April 30, 2025

	Madison Street TIF	North Avenue TIF	Total (Memorandum Only)
ASSETS			
Cash	\$ 2,788,028	\$ 1,684,624	\$ 4,472,652
Rceivables	-	-	-
Land Held for Resale	1,769,658	-	1,769,658
TOTAL ASSETS	\$ 4,557,686	\$ 1,684,624	\$ 6,242,310
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts Payable	\$ 8,472	\$ 4,136	\$ 12,608
Advance from Other Funds	1,873,000	-	1,873,000
Total Liabilities	1,881,472	4,136	1,885,608
DEFERRED INFLOWS OF RESOURCES			
None	-	-	-
Total Deferred Inflows of Resources	-	-	-
Total Liabilities and Deferred Inflows of Resources	1,881,472	4,136	1,885,608
FUND BALANCES			
Restricted for Economic Development	2,676,214	1,680,488	4,356,702
Total Fund Balances	2,676,214	1,680,488	4,356,702
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 4,557,686	\$ 1,684,624	\$ 6,242,310

(See independent auditor's report on supplementary information.)

VILLAGE OF RIVER FOREST, ILLINOIS

**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
TAX INCREMENT FINANCING DISTRICTS REDEVELOPMENT FUNDS**

For the Year Ended April 30, 2025

	Madison Street TIF	North Avenue TIF	Total (Memorandum Only)
REVENUES			
Property Tax	\$ 946,690	\$ 981,966	\$ 1,928,656
Intergovernmental	215,000	-	215,000
Investment Income	93,675	48,119	141,794
Total Revenues	1,255,365	1,030,085	2,285,450
EXPENDITURES			
Current			
General Government			
Commodities	2,021	-	2,021
Contractual Services	27,789	6,124	33,913
Capital Outlay	13,785	45,574	59,359
Debt Service			
Interest	71,583	-	71,583
Total Expenditures	115,178	51,698	166,876
NET CHANGE IN FUND BALANCES	1,140,187	978,387	2,118,574
FUND BALANCES, MAY 1	1,536,027	702,101	2,238,128
FUND BALANCES, APRIL 30	\$ 2,676,214	\$ 1,680,488	\$ 4,356,702

(See independent auditor's report on supplementary information.)

VILLAGE OF RIVER FOREST, ILLINOIS

**COMBINING SCHEDULE OF FUND BALANCE
BY SOURCE**

TAX INCREMENT FINANCING DISTRICTS REDEVELOPMENT FUNDS

For the Year Ended April 30, 2025

	Madison Street TIF	North Avenue TIF	Total (Memorandum Only)
BEGINNING BALANCE, MAY 1	\$ 1,536,027	\$ 702,101	\$ 2,238,128
DEPOSITS			
Property Tax	946,690	981,966	1,928,656
Intergovernmental	215,000	-	215,000
Investment Income	93,675	48,119	141,794
Total Deposits	1,255,365	1,030,085	2,285,450
EXPENDITURES			
Current			
General Government			
Commodities	2,021	-	2,021
Contractual Services	27,789	6,124	33,913
Capital Outlay	13,785	45,574	59,359
Debt Service			
Interest	71,583	-	71,583
Total Expenditures	115,178	51,698	166,876
NET CHANGE IN FUND BALANCES	1,140,187	978,387	2,118,574
FUND BALANCES, APRIL 30	\$ 2,676,214	\$ 1,680,488	\$ 4,356,702
ENDING BALANCE BY SOURCE			
Property Taxes	\$ 2,147,182	\$ 1,576,015	\$ 3,723,197
Intergovernmental	314,679	-	314,679
Investment Income	214,353	104,473	318,826
ENDING BALANCE, APRIL 30	\$ 2,676,214	\$ 1,680,488	\$ 4,356,702

(See independent auditor's report on supplementary information.)



VILLAGE OF RIVER FOREST, ILLINOIS

REPORT ON ALLOCATION OF PENSION AMOUNTS FOR THE ILLINOIS MUNICIPAL RETIREMENT FUND

For the Year Ended April 30, 2025

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VILLAGE OF RIVER FOREST, ILLINOIS
REPORT ON ALLOCATION OF PENSION AMOUNTS
FOR THE ILLINOIS MUNICIPAL RETIREMENT FUND
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INDEPENDENT AUDITOR'S REPORT

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

Opinions

We have audited the accompanying Schedule of Employer Allocations and Schedule of Pension Amounts by Employer (Schedules) of the Village of River Forest, Illinois (the Village) as of and for the year ended April 30, 2025 and the related notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer. We have also audited the total for all entities of the columns net pension liability as of December 31, 2024, total deferred outflows of resources, total deferred inflows of resources, and total pension expense subject to allocation (specified column totals) included in the accompanying Schedule of Pension Amounts by Employer (Schedules) of the Village for the year ended December 31, 2024.

In our opinion, the schedules referred to above present fairly, in all material respect, the employer allocations as of and for the year ended April 30, 2025 and the total of all participating entities of the Village of River Forest, Illinois for net pension liability as of December 31, 2024, total deferred outflows of resources, total deferred inflows of resources and total pension expense subjected to allocation for the total of all participating entities for the Village's participation in the Illinois Municipal Retirement Fund (IMRF) as of and for the fiscal year ended April 30, 2025.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under these standards are further described in the Auditor's Responsibilities for the Audit of the schedule of employer allocations and specified column totals included in the schedules section of our report. We are required to be independent of the Village and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Schedule of Employer Allocations

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

Auditor's Responsibility for the Audit of the Schedules

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

In performing an audit in accordance with GAAS, we:

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

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

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the Village as of and for the year ended April 30, 2025, and our report thereon, dated October 6, 2025, expressed an unmodified opinion on those financial statements.

Restriction on Use

Our report is intended solely for the information and use of the Village of River Forest and the River Forest Public Library and is not intended to be, and should not be, used by anyone other than these specified parties.

Sikich CPA LLC

Naperville, Illinois
October 6, 2025

VILLAGE OF RIVER FOREST, ILLINOIS

**SCHEDULE OF EMPLOYER ALLOCATIONS
ILLINOIS MUNICIPAL RETIREMENT FUND**

As of and For the Year Ended December 31, 2024

	Reserve Balance	Average
EMPLOYER		
Village of River Forest	\$ 18,055,237	87.94%
River Forest Public Library	2,475,262	12.06%
TOTAL	\$ 20,530,499	100.00%

Note: The balance of Employee Reserve as of December 31, 2024 above are used for the allocation.

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
ILLINOIS MUNICIPAL RETIREMENT FUND

As of and For the Year Ended December 31, 2024

Entity	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Deferred Outflows of Resources				Deferred Inflows of Resources				Proportionate Share of Plan Pension Expense
			Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources		
Village Library	\$ 404,755	\$ 172,488	\$ 382,901	\$ -	\$ 555,389	\$ -	\$ -	\$ 2,878	\$ 2,878	\$ 361,395	
	55,489	23,647	52,493	-	76,140	-	-	394	394	49,545	
TOTAL	\$ 460,244	\$ 196,135	\$ 435,394	\$ -	\$ 631,529	\$ -	\$ -	\$ 3,272	\$ 3,272	\$ 410,940	

(See independent auditor's report on supplementary information.)

VILLAGE OF RIVER FOREST, ILLINOIS

NOTES TO THE SCHEDULE OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER

April 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Village of River Forest, Illinois (the Village) contributes to the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system. The benefits, benefit levels, employee contributions and employer contributions for all three plans are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly. IMRF issues a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained from the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523 or at <https://www.imrf.org/>. As noted above, IMRF is an agent multiple-employer defined benefit pension plan. The Village and the River Forest Public Library (the Library), a non-employer contributing entity, both participate in the plan and therefore, the plan is treated as a cost-sharing plan.

All employees (other than those covered by the Sheriff's Law Enforcement Plan (SLEP), the Police Pension Plan or the Firefighters' Pension Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members.

A. Nature of Schedules

Employers participating in a cost-sharing pension plan are required to recognize their proportionate share of the collective pension amounts for pension benefits provided to members through the IMRF plan.

GASB Statement No. 68, paragraph 92, states that in determining the employer's portion of the collective net pension liability (NPL), the basis should be consistent with the manner in which contributions to the pension plan, excluding those to separately finance specific liabilities of the individual employer to the Plan, are determined, which is consistent with paragraphs 48-51. GASB Statement No. 68, paragraph 92 further states that in determining the non-employer's proportion of the collective NPL and corresponding pension amounts, the Village should follow the terms to determine the specific relationship of the contribution requirements of the non-employer contributing entity (the Library) to those of the employer (the Village).

The Schedule of Employer Allocations presents the balance of IMRF Employee Reserves at December 31, 2024, which is used in determining the respective allocation percentage for the Village and Library.

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO THE SCHEDULE OF EMPLOYER ALLOCATIONS
AND PENSION AMOUNTS BY EMPLOYER (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Nature of Schedules (Continued)

The Schedule of Pension Amounts by Employer presents the proportionate share of total net pension liability, total deferred outflows of resources, total deferred inflows of resources and total pension expense. The pension expense includes the amortization of the differences between expected and actual economic and demographic experience, differences between actual and projected investment earnings (net) on investments and the impact of changes of assumptions and future economic or demographic factors or other inputs.

B. Measurement Focus and Basis of Accounting

The financial transactions are recorded using the economic resources measurement focus and the accrual basis of accounting.

C. Use of Estimates in the Preparation of the Schedules

The preparation of the IMRF schedules in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts, and the changes therein, and disclosures. Actual results could differ from those estimates and differences could be material. IMRF uses an actuary to determine the total pension liability for the defined benefit plan and to calculate the actuarially determined contributions of the Village and Library.

D. Basis of Allocation

In determining the proportionate share of the net pension liability (asset) and corresponding employer pension amounts for a cost-sharing plan, the basis should be consistent with the manner in which contributions to IMRF are determined. The Village has determined that the Employee Reserve Balance in IMRF at December 31, 2024 are appropriate as the basis because they are representative of future contributions.

The net pension liability is the Village's total pension liability less the fiduciary net position. The net pension liability was determined by an actuarial valuation measured as of December 31, 2024. The Village allocates a portion of the net pension liability to the Library based on the allocation percentage calculated within the Schedule of Employer Allocations.

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO THE SCHEDULE OF EMPLOYER ALLOCATIONS
AND PENSION AMOUNTS BY EMPLOYER (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Pension Expense and Amortization of Expense

Pension expense, as well as deferred outflows of resources and deferred inflows of resources related to pensions, should be recognized for the Village and Library's proportionate shares of collective pension expense and collective deferred outflows of resources and deferred inflows of resources related to pensions.

Deferred outflows of resources are the acquisition of net assets that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position. Deferred inflows of resources are the acquisition of net position that is applicable to future reporting periods. Deferred inflows of resources have a negative effect on net assets. Other than differences between projected and actual investment earnings, deferred inflows and outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average expected remaining service lives of all employees that are provided with pensions through IMRF (active or inactive), determined as of the beginning of the measurement period.

Net deferred inflows (or outflows) of resources pertaining to differences between projected and actual investment earnings are similarly recognized over a closed five year period.

The components of pension expense are:

Service Cost	\$ 264,296
Interest	1,397,028
Difference Between Expected and Actual Experience	254,953
Changes in Assumptions	-
Employee Contributions	(147,131)
Net Investment Income	(1,826,399)
Other (Net Transfer)	(12,535)
Recognition of Deferred Outflows and Inflows	<u>480,728</u>
TOTAL	<u><u>\$ 410,940</u></u>

The average of the expected remaining service lives of all members for fiscal year 2025 is 2.2743 years.

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO THE SCHEDULE OF EMPLOYER ALLOCATIONS
AND PENSION AMOUNTS BY EMPLOYER (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Net Pension Liability (Asset)

The net pension liability for fiscal year 2025 (measurement date December 31, 2024) is set forth in the following table:

NET PENSION LIABILITY (BEGINNING)	\$ 767,813
Total Pension Expense	410,940
Deferred Outflows and Inflows of Resources	(480,728)
Employer Contributions	<u>(237,781)</u>
NET PENSION LIABILITY (ENDING)	<u>\$ 460,244</u>



MEMORANDUM

DATE: October 13, 2025

TO: Matt Walsh, Village Administrator

FROM: Jack Bielak, Director of Public Works & Engineering
Brian Skoczek, Superintendent of Operations

SUBJECT: Agreement for the Purchase of New Aerial Truck

Issue: The Public Works Department is scheduled to replace Aerial Truck Unit 46, a 2003 International 4400. This vehicle is beyond its useful life and vehicle conditions as well as ongoing maintenance costs dictate that it be replaced as soon as possible.

Analysis: 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 vehicle was originally scheduled for replacement in FY 2018. This vehicle continued to be in good mechanical condition; therefore, Staff recommended deferring its replacement to FY 2026. This vehicle is the only aerial bucket truck in the fleet.

The FY 26 budget has \$240,000 for the replacement of this vehicle. Due to general supply-chain issues, the cost and time to build these vehicles continues to increase. The expected timeframe between purchase approval and vehicle delivery is likely to be 9-12 months or more. As such, Staff is seeking approval to initiate the purchase process for this vehicle with the intention of receiving it during FY 2026 or FY 27. Based on the price provided in the attached sales contract, the vehicle and equipment can be purchased for approximately \$222,605.00.

The pricing received from Versalift came directly from a Sourcewell competitively bid procurement contract. Sourcewell allows for government agencies to control cost of procurement and ensure that they are getting the equipment they want at a competitively bid price. These cooperative contract purchasing opportunities present both time and money savings for their users by consolidating numerous individually prepared solicitations to one cooperatively shared process and by the aggregation of demand from members nationwide. Versalift provided contact information for a nearby public works agency that recently purchased a similar vehicle and staff was able to go and review the equipment to ensure it meets departmental needs.

Recommendation:

Consider a Motion to approve a Resolution authorizing the execution of an agreement for the purchase of a New Aerial Truck outfitted with specified equipment with Versalift.

Attachments: Resolution
Truck Specifications
Versalift Sales Contract

RESOLUTION NO. _____

**A RESOLUTION AUTHORIZING THE
EXECUTION OF AN AGREEMENT FOR THE PURCHASE OF
2026 FREIGHTLINER M2 106 PLUS BETWEEN THE
VILLAGE OF RIVER FOREST AND VERSALIFT
IN AN AMOUNT NOT TO EXCEED \$222,605.00**

WHEREAS, the Village of River Forest ("Village") is a duly organized and validly existing municipality created in accordance with the Constitution of the State of Illinois of 1970 and the laws of the State; and

WHEREAS, the Village is authorized under Section 8-9-2 of the Illinois Municipal Code, 65 ILCS 5/8-9-2, to enter into purchase contracts for vehicles, including contracts which call for the delivery of a vehicle in a future year; and

WHEREAS, in order to ensure that the Village's Public Works Department has adequate resources to best protect the public's health, safety and welfare, the Village must approve a contract for the purchase of one new Aerial Bucket Truck, to be delivered in a future year; and

WHEREAS, The pricing received from Versalift came directly from a Sourcewell competitively bid procurement contract.; and

WHEREAS, the Village desires to enter into the "Sales Contract" with Versalift for the purchase of one 2026 Freightliner M2 106 Plus outfitted with necessary equipment in an amount not to exceed Two Hundred Twenty Two Thousand Six Hundred and Five 0/100 Dollars (\$222,605.00), a copy of which is attached hereto as **EXHIBIT A** and made a part hereof ("Agreement"); and

WHEREAS, the President and Board of Trustees of the Village find that approval of the Agreement best serves the public's health, safety and welfare;

NOW, THEREFORE, BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF RIVER FOREST, ILLINOIS, AS FOLLOWS:

SECTION 1: Incorporation. That each Whereas paragraph above is incorporated by reference into this Section 1 and made a part hereof as material and operative provisions of this Resolution.

SECTION 2: Approval and Execution. That the President and Board of Trustees of the Village approve the agreement and the Village President and the Village Clerk, or their designees, are directed to execute and deliver the Agreement, with such changes as approved by the Village President, and all other instruments and documents that are necessary to fulfill the Village's obligations under the Agreement. Further, Village staff is

authorized and directed to take all actions that are necessary to comply with all of the applicable obligations of the Village under the Agreement.

SECTION 3: Severability. That if any Section, paragraph or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such Section, paragraph or provision shall not affect any of the remaining provisions of this Resolution.

SECTION 4: Repeal. That all resolutions, motions or parts thereof in conflict with this Resolution shall be and the same are hereby repealed.

SECTION 5: Effectiveness. That this Resolution shall be in full force and effect upon its adoption and approval according to law.

ADOPTED this 13th day of October, 2025, pursuant to a roll call vote of no less than two-thirds (2/3) of the Board of Trustees, pursuant to Section 1-22-9 of the Village of River Forest Village Code and 65 ILCS 5/8-9-1, as follows:

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED this 13th day of October, 2025, by the Village President of the Village of River Forest, and attested by the Village Clerk, on the same day.

Catherine Adduci, Village President

ATTEST:

Rosa Castellano, Village Clerk

EXHIBIT A
AGREEMENT

(attached)

Prepared for:
Sales Manager
TIME MANUFACTURING CO BB
7601 IMPERIAL DR
WACO, TX 76712
Phone: 254-399-2100

Prepared by:
jason wade
LONESTAR TRUCK GROUP
WACO
4800 INTERSTATE 35 N
WACO, TX 76705
Phone: 254-752-9735

A proposal for
TIME MANUFACTURING CO BB

Prepared by
LONESTAR TRUCK GROUP WACO
jason wade

Aug 04, 2025

Freightliner M2 106 Plus



Components shown may not reflect all spec'd options and are not to scale



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Q U O T A T I O N

M2 106 PLUS CONVENTIONAL CHASSIS

SET BACK AXLE - TRUCK
 CUM B6.7 325 HP @ 2400 RPM, 2600 GOV, 750 LB-FT @
 1800 RPM
 ALLISON 3500 RDS AUTOMATIC TRANSMISSION WITH
 PTO PROVISION
 MERITOR MS-21-14X 21,000# R-SERIES SINGLE REAR
 AXLE
 23,000# 52 INCH VARIABLE RATE MULTI-LEAF SPRING
 REAR SUSPENSION WITH LEAF SPRING
 HELPER

DETROIT DA-F-14.7-3 14,700# FF1 71.5 KPI/3.74 DROP
 SINGLE FRONT AXLE
 12,000# DUAL TAPERLEAF FRONT SUSPENSION
 106 INCH BBC FLAT ROOF ALUMINUM CONVENTIONAL
 CAB
 4850MM (191 INCH) WHEELBASE
 NO FIFTH WHEEL
 7/16X3-9/16X11-1/8 INCH STEEL FRAME
 (11.11MMX282.6MM/0.437X11.13 INCH) 120KSI
 1900MM (75 INCH) REAR FRAME OVERHANG

			PER UNIT		TOTAL
VEHICLE PRICE	TOTAL # OF UNITS (1)	\$	103,260	\$	103,260
EXTENDED WARRANTY		\$	115	\$	115
DEALER INSTALLED OPTIONS		\$	0	\$	0
CUSTOMER PRICE BEFORE TAX		\$	103,375	\$	103,375
TAXES AND FEES					
TAXES AND FEES		\$	0	\$	0
OTHER CHARGES		\$	0	\$	0
TRADE-IN					
TRADE-IN ALLOWANCE		\$	(0)	\$	(0)
BALANCE DUE	(LOCAL CURRENCY)	\$	103,375	\$	103,375

COMMENTS:

Projected delivery on ___ / ___ / ___ provided the order is received before ___ / ___ / ___.

APPROVAL:

Please indicate your acceptance of this quotation by signing below:

Customer: X _____ Date: ___ / ___ / ___.

Daimler Truck Financial

Financing that works for you.

See your local dealer for a competitive quote from Daimler Truck Financial, or contact us at Information@dtfoffers.com.

Daimler Truck Financial offers a variety of finance, lease and insurance solutions to fit your business needs. For more information about our products and services, visit our website at www.daimler-truckfinancial.com.



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S P E C I F I C A T I O N P R O P O S A L

Data Code	Description	Weight Front	Weight Rear
Price Level			
PRL-29M	M2 PRL-29M (EFF:MY26 ORDERS)		
Data Version			
DRL-048	SPECPRO21 DATA RELEASE VER 048		
Vehicle Configuration			
001-172	M2 106 PLUS CONVENTIONAL CHASSIS	5,709	3,450
004-226	2026 MODEL YEAR SPECIFIED		
002-004	SET BACK AXLE - TRUCK		
019-006	TRAILER TOWING PROVISION AT END OF FRAME WITH SAE J560	10	10
003-001	LH PRIMARY STEERING LOCATION		
General Service			
AA1-003	TRUCK/TRAILER CONFIGURATION		
AA6-002	DOMICILED, USA (EXCLUDING CALIFORNIA AND CARB OPT-IN STATES)		
99D-027	EPA CLEAN IDLE LABEL FOR INITIAL REGISTRATION IN EPA OR ACT STATES - (INCLUDES 6X4 INCH LABEL ON LOWER FORWARD OF DRIVER DOOR)		
AF2-998	NONE		
A85-010	UTILITY/REPAIR/MAINTENANCE SERVICE		
A84-1UT	UTILITY BUSINESS SEGMENT		
AA4-011	FIXED LOAD COMMODITY		
AA5-002	TERRAIN/DUTY: 100% (ALL) OF THE TIME, IN TRANSIT, IS SPENT ON PAVED ROADS		
AB1-008	MAXIMUM 8% EXPECTED GRADE		
AB5-001	SMOOTH CONCRETE OR ASPHALT PAVEMENT - MOST SEVERE IN-TRANSIT (BETWEEN SITES) ROAD SURFACE		
995-091	MEDIUM TRUCK WARRANTY		
A66-99D	EXPECTED FRONT AXLE(S) LOAD : 12000.0 lbs		



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Data Code	Description	Weight Front	Weight Rear
A68-99D	EXPECTED REAR DRIVE AXLE(S) LOAD : 21000.0 lbs		
A63-99D	EXPECTED GROSS VEHICLE WEIGHT CAPACITY : 33000.0 lbs		
A70-99D	EXPECTED GROSS COMBINATION WEIGHT : 42000.0 lbs		

Truck Service

AA3-006	UTILITY BODY
AF3-2BX	VERSALIFT
AF7-99D	EXPECTED BODY/PAYLOAD CG HEIGHT ABOVE FRAME "XX" INCHES : 32.0 in

Engine

101-21Y	CUM B6.7 325 HP @ 2400 RPM, 2600 GOV, 750 LB-FT @ 1800 RPM

Electronic Parameters

79A-074	74 MPH ROAD SPEED LIMIT
79B-000	CRUISE CONTROL SPEED LIMIT SAME AS ROAD SPEED LIMIT
79K-010	PTO MODE ENGINE RPM LIMIT - 1300 RPM
79M-001	PTO ENGINE SPEED CONTROL DEACTIVATED BY SERVICE BRAKE LIGHTLY APPLIED (STATIONARY APPLICATIONS)
79P-002	PTO RPM WITH CRUISE SET SWITCH - 700 RPM
79Q-003	PTO RPM WITH CRUISE RESUME SWITCH - 800 RPM
79S-001	PTO MODE CANCEL VEHICLE SPEED - 5 MPH
79U-007	PTO GOVERNOR RAMP RATE - 250 RPM PER SECOND
79V-001	FUEL DOSING OF AFTERTREATMENT ENABLED IN PTO MODE-CLEANS HYDROCARBONS AT HIGH TEMPERATURES ONLY
79W-002	TWO REMOTE PTO SPEEDS
79X-003	PTO SPEED 1 SETTING - 800 RPM
79Y-005	PTO SPEED 2 SETTING - 1200 RPM
80G-002	PTO MINIMUM RPM - 700
80J-002	REGEN INHIBIT SPEED THRESHOLD - 5 MPH
80S-001	PTO 1, DASH SWITCH, STATIONARY OPERATION
80T-018	PTO 2, WITH SWITCH, TEM SUPPLIED REQUEST AND INTERLOCKS, WITH PTO CONNECTIONS, NO INTERLOCKS



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Data Code	Description	Weight Front	Weight Rear
Engine Equipment			
99C-024	EPA 2010/GHG 2024 CONFIGURATION		
13E-001	STANDARD OIL PAN		
105-001	ENGINE MOUNTED OIL CHECK AND FILL		
014-099	SIDE OF HOOD AIR INTAKE WITH FIREWALL MOUNTED DONALDSON AIR CLEANER		
124-1D7	DR 12V 160 AMP 28-SI QUADRAMOUNT PAD ALTERNATOR WITH REMOTE BATTERY VOLT SENSE		
292-205	(2) DTNA GENUINE, FLOODED STARTING, MIN 1900CCA, 350RC, THREADED STUD BATTERIES		
290-017	BATTERY BOX FRAME MOUNTED		
281-001	STANDARD BATTERY JUMPERS		
282-001	SINGLE BATTERY BOX FRAME MOUNTED LH SIDE UNDER CAB		
291-017	WIRE GROUND RETURN FOR BATTERY CABLES WITH ADDITIONAL FRAME GROUND RETURN		
289-001	NON-POLISHED BATTERY BOX COVER		
306-015	PROGRESSIVE LOW VOLTAGE DISCONNECT AT 12.3 VOLTS FOR DESIGNATED CIRCUITS	2	
107-032	CUMMINS TURBOCHARGED 18.7 CFM AIR COMPRESSOR WITH INTERNAL SAFETY VALVE		
108-002	STANDARD MECHANICAL AIR COMPRESSOR GOVERNOR		
131-013	AIR COMPRESSOR DISCHARGE LINE		
152-041	ELECTRONIC ENGINE INTEGRAL SHUTDOWN PROTECTION SYSTEM		
128-076	CUMMINS ENGINE INTEGRAL BRAKE WITH VARIABLE GEOMETRY TURBO ON/OFF	20	
016-1C2	RH OUTBOARD UNDER STEP MOUNTED HORIZONTAL AFTERTREATMENT SYSTEM ASSEMBLY WITH RH B-PILLAR MOUNTED VERTICAL TAILPIPE	30	25
28F-015	ENGINE AFTERTREATMENT DEVICE, AUTOMATIC OVER THE ROAD ACTIVE REGENERATION AND VIRTUAL REGENERATION REQUEST SWITCH IN CLUSTER AND DASH MOUNTED INHIBIT SWITCH		
239-020	10 FOOT 00 INCH (120 INCH+0/-5.9 INCH) EXHAUST SYSTEM HEIGHT		
233-017	STANDARD CURVE BRIGHT UPPER STACK(S)		
237-1CR	RH CURVED VERTICAL TAILPIPE B-PILLAR MOUNTED ROUTED FROM STEP		
23U-001	6 GALLON DIESEL EXHAUST FLUID TANK		



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Data Code	Description	Weight Front	Weight Rear
30N-003	100 PERCENT DIESEL EXHAUST FLUID FILL		
43X-002	LH MEDIUM DUTY STANDARD DIESEL EXHAUST FLUID TANK LOCATION		
23Y-001	STANDARD DIESEL EXHAUST FLUID PUMP MOUNTING		
43Y-001	STANDARD DIESEL EXHAUST FLUID TANK CAP		
242-011	ALUMINUM AFTERTREATMENT DEVICE/MUFFLER/TAILOPIPE SHIELD(S)		
273-058	AIR POWERED ON/OFF ENGINE FAN CLUTCH		
276-001	AUTOMATIC FAN CONTROL WITHOUT DASH SWITCH, NON ENGINE MOUNTED		
110-003	CUMMINS SPIN ON FUEL FILTER		
118-001	FULL FLOW OIL FILTER		
120-998	NO COOLANT FILTER	-10	
266-100	700 SQUARE INCH ALUMINUM RADIATOR		
103-036	ANTIFREEZE TO -34F, ETHYLENE GLYCOL PRE- CHARGED SCA HEAVY DUTY COOLANT		
171-007	GATES BLUE STRIPE COOLANT HOSES OR EQUIVALENT		
172-001	CONSTANT TENSION HOSE CLAMPS FOR COOLANT HOSES		
270-016	RADIATOR DRAIN VALVE		
168-002	LOWER RADIATOR GUARD		
138-010	PHILLIPS-TEMRO 750 WATT/115 VOLT BLOCK HEATER	4	
140-053	BLACK PLASTIC ENGINE HEATER RECEPTACLE MOUNTED UNDER LH DOOR		
134-001	ALUMINUM FLYWHEEL HOUSING		
132-004	ELECTRIC GRID AIR INTAKE WARMER		
155-057	DELCO 12V 29MT STARTER WITH INTEGRATED MAGNETIC SWITCH		

Transmission

342-584	ALLISON 3500 RDS AUTOMATIC TRANSMISSION WITH PTO PROVISION	200	60

Transmission Equipment

343-339	ALLISON VOCATIONAL PACKAGE 223 - AVAILABLE ON 3000/4000 PRODUCT FAMILIES WITH VOCATIONAL MODELS RDS, HS, MH AND TRV
84B-012	ALLISON VOCATIONAL RATING FOR ON/OFF HIGHWAY APPLICATIONS AVAILABLE WITH ALL PRODUCT FAMILIES



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Data Code	Description	Weight Front	Weight Rear
84C-023	PRIMARY MODE GEARS, LOWEST GEAR 1, START GEAR 1, HIGHEST GEAR 6, AVAILABLE FOR 3000/4000 PRODUCT FAMILIES ONLY		
84D-023	SECONDARY MODE GEARS, LOWEST GEAR 1, START GEAR 1, HIGHEST GEAR 6, AVAILABLE FOR 3000/4000 PRODUCT FAMILIES ONLY		
84E-013	S1 PERFORMANCE PRIMARY SHIFT SCHEDULE, AVAILABLE FOR 3000/4000 PRODUCT FAMILIES ONLY		
84F-012	S1 PERFORMANCE SECONDARY SHIFT SCHEDULE, AVAILABLE FOR 3000/4000 PRODUCT FAMILIES ONLY		
84G-016	2400 RPM PRIMARY MODE SHIFT SPEED		
84H-016	2400 RPM SECONDARY MODE SHIFT SPEED		
84J-000	ENGINE BRAKE RANGE PRESELECT RECOMMENDED BY DTNA AND ALLISON, THIS DEFINED BY ENGINE AND VOCATIONAL USAGE		
84K-000	ENGINE BRAKE RANGE ALTERNATE PRESELECT RECOMMENDED BY DTNA AND ALLISON, THIS DEFINED BY ENGINE AND VOCATIONAL USAGE		
84N-011	NEUTRAL AT STOP ENABLED		
84U-000	DRIVER SWITCH INPUT - DEFAULT - NO SWITCHES		
353-073	QUICKFIT BODY LIGHTING CONNECTOR UNDER CAB, WITH CAP		
34C-011	ELECTRONIC TRANSMISSION WIRING TO CUSTOMER INTERFACE CONNECTOR		
362-2JV	(2) CUSTOMER INSTALLED CHELSEA 281 SERIES PTO'S		
363-010	PTO MOUNTING, LH SIDE AND TOP RH SIDE OF MAIN TRANSMISSION ALLISON		
341-018	MAGNETIC PLUGS, ENGINE DRAIN, TRANSMISSION DRAIN, AXLE(S) FILL AND DRAIN		
345-003	PUSH BUTTON ELECTRONIC SHIFT CONTROL, DASH MOUNTED		
97G-004	TRANSMISSION PROGNOSTICS - ENABLED 2013		
370-015	WATER TO OIL TRANSMISSION COOLER, IN RADIATOR END TANK	15	
346-013	TRANSMISSION OIL CHECK AND FILL WITH CROSSOVER TO CLEAR LH PTO AND DIRECT MOUNT PUMP		
35T-001	SYNTHETIC TRANSMISSION FLUID (TES-295 COMPLIANT)		



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Data Code	Description	Weight Front	Weight Rear
Front Axle and Equipment			
400-1A8	DETROIT DA-F-14.7-3 14,700# FF1 71.5 KPI/3.74 DROP SINGLE FRONT AXLE	10	
402-049	MERITOR 16.5X5 Q+ CAST SPIDER CAM FRONT BRAKES, DOUBLE ANCHOR, FABRICATED SHOES		
403-002	NON-ASBESTOS FRONT BRAKE LINING		
419-001	CAST IRON OUTBOARD FRONT BRAKE DRUMS		
409-006	FRONT OIL SEALS		
408-001	VENTED FRONT HUB CAPS WITH WINDOW, CENTER AND SIDE PLUGS - OIL		
416-022	STANDARD SPINDLE NUTS FOR ALL AXLES		
405-002	MERITOR AUTOMATIC FRONT SLACK ADJUSTERS		
536-012	TRW TAS-85 POWER STEERING	40	
539-003	POWER STEERING PUMP		
534-015	2 QUART SEE THROUGH POWER STEERING RESERVOIR		
40T-002	CURRENT AVAILABLE SYNTHETIC 75W-90 FRONT AXLE LUBE		
Front Suspension			
620-1F0	12,000# DUAL TAPERLEAF FRONT SUSPENSION	42	
619-005	MAINTENANCE FREE RUBBER BUSHINGS - FRONT SUSPENSION		
410-001	FRONT SHOCK ABSORBERS		
Rear Axle and Equipment			
420-1N0	MERITOR MS-21-14X 21,000# R-SERIES SINGLE REAR AXLE		10
421-614	6.14 REAR AXLE RATIO		
424-001	IRON REAR AXLE CARRIER WITH STANDARD AXLE HOUSING		
386-074	MXL 176T MERITOR EXTENDED LUBE MAIN DRIVELINE WITH HALF ROUND YOKES	5	5
452-001	DRIVER CONTROLLED TRACTION DIFFERENTIAL - SINGLE REAR AXLE		
878-018	(1) DRIVER CONTROLLED DIFFERENTIAL LOCK REAR VALVE FOR SINGLE DRIVE AXLE		
87B-026	INDICATOR LIGHT AND BUZZER FOR EACH DIFFERENTIAL LOCKOUT SWITCH, ENGAGE AT SPEEDS 5 MPH OR LESS, DISENGAGE W/IGN OFF		

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Data Code	Description	Weight Front	Weight Rear
423-020	MERITOR 16.5X7 Q+ CAST SPIDER CAM REAR BRAKES, DOUBLE ANCHOR, FABRICATED SHOES		
433-002	NON-ASBESTOS REAR BRAKE LINING		
434-011	BRAKE CAMS AND CHAMBERS ON FORWARD SIDE OF DRIVE AXLE(S)		
451-023	CONMET CAST IRON REAR BRAKE DRUMS		
425-002	REAR BRAKE DUST SHIELDS		5
440-006	REAR OIL SEALS		
426-100	WABCO TRISTOP D LONGSTROKE 1-DRIVE AXLE SPRING PARKING CHAMBERS		
428-002	MERITOR AUTOMATIC REAR SLACK ADJUSTERS		
41T-002	CURRENT AVAILABLE SYNTHETIC 75W-90 REAR AXLE LUBE		
Rear Suspension			
622-1MJ	23,000# 52 INCH VARIABLE RATE MULTI-LEAF SPRING REAR SUSPENSION WITH LEAF SPRING HELPER		110
621-001	SPRING SUSPENSION - NO AXLE SPACERS		
431-001	STANDARD AXLE SEATS IN AXLE CLAMP GROUP		
Pusher / Tag Equipment			
429-998	NO PUSHER/TAG BRAKE DUST SHIELDS		
Brake System			
018-002	AIR BRAKE PACKAGE		
490-121	WABCO 4S/4M ABS WITH TRACTION CONTROL		
871-001	REINFORCED NYLON, FABRIC BRAID AND WIRE BRAID CHASSIS AIR LINES		
904-001	FIBER BRAID PARKING BRAKE HOSE		
412-001	STANDARD BRAKE SYSTEM VALVES		
46D-002	STANDARD AIR SYSTEM PRESSURE PROTECTION SYSTEM		
413-002	STD U.S. FRONT BRAKE VALVE		
432-003	RELAY VALVE WITH 5-8 PSI CRACK PRESSURE, NO REAR PROPORTIONING VALVE		
480-009	BW AD-9 BRAKE LINE AIR DRYER WITH HEATER	20	
479-015	AIR DRYER FRAME MOUNTED		
460-001	STEEL AIR BRAKE RESERVOIRS		
477-004	PULL CABLES ON ALL AIR RESERVOIR(S)		



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Prepared by:
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WACO
4800 INTERSTATE 35 N
WACO, TX 76705
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Data Code	Description	Weight Front	Weight Rear
Trailer Connections			
481-998	NO TRAILER AIR HOSE		
476-998	NO AIR HOSE HANGER		
914-001	AIR CONNECTIONS TO END OF FRAME WITH GLAD HANDS FOR TRUCK AND NO DUST COVERS		
296-027	PRIMARY CONNECTOR/RECEPTACLE WIRED FOR COMBINATION STOP/TURN, CENTER PIN POWERED THROUGH IGNITION WITH STOP SIGNAL PREWIRE PACKAGE		
50V-002	PDI INSTALLED ELECTRIC BRAKE CONTROLLER		
303-025	SAE J560 7-WAY PRIMARY TRAILER CABLE RECEPTACLE MOUNTED END OF FRAME		
310-998	NO TRAILER ELECTRICAL CABLE		
Wheelbase & Frame			
545-485	4850MM (191 INCH) WHEELBASE		
546-102	7/16X3-9/16X11-1/8 INCH STEEL FRAME (11.11MMX282.6MM/0.437X11.13 INCH) 120KSI	210	270
552-014	1900MM (75 INCH) REAR FRAME OVERHANG		
55W-007	FRAME OVERHANG RANGE: 71 INCH TO 80 INCH	-20	100
AC8-99D	CALC'D BACK OF CAB TO REAR SUSP C/L (CA) : 125.39 in		
AE8-99D	CALCULATED EFFECTIVE BACK OF CAB TO REAR SUSPENSION C/L (CA) : 122.39 in		
AE4-99D	CALC'D FRAME LENGTH - OVERALL : 304.72 in		
FSS-0LH	CALCULATED FRAME SPACE LH SIDE : 89.83 in		
FSS-0RH	CALCULATED FRAME SPACE RH SIDE : 91.93 in		
AM6-99D	CALC'D SPACE AVAILABLE FOR DECKPLATE : 0.0 in		
553-001	SQUARE END OF FRAME		
550-001	FRONT CLOSING CROSSMEMBER		
559-001	STANDARD WEIGHT ENGINE CROSSMEMBER		
561-001	STANDARD CROSSMEMBER BACK OF TRANSMISSION		
562-001	STANDARD MIDSHIP #1 CROSSMEMBER(S)		
572-001	STANDARD REARMOST CROSSMEMBER		
565-001	STANDARD SUSPENSION CROSSMEMBER		
Chassis Equipment			
556-1AN	THREE-PIECE 14 INCH STEEL CENTER BUMPER WITH FLEXIBLE PLASTIC ENDS		



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Data Code	Description	Weight Front	Weight Rear
558-001	FRONT TOW HOOKS - FRAME MOUNTED	15	
574-011	SINGLE LICENSE PLATE BUMPER MOUNTING ON LH SIDE		
585-998	NO MUDFLAP BRACKETS		
590-998	NO REAR MUDFLAPS		
586-024	FENDER AND FRONT OF HOOD MOUNTED FRONT MUDFLAPS		
551-007	GRADE 8 THREADED HEX HEADED FRAME FASTENERS		
44Z-002	EXTERIOR HARNESSSES WRAPPED IN ABRASION TAPE		
607-001	CLEAR FRAME RAILS FROM BACK OF CAB TO FRONT REAR SUSPENSION BRACKET, BOTH RAILS OUTBOARD		

Fifth Wheel

578-998	NO FIFTH WHEEL		

Fuel Tanks

204-215	50 GALLON/189 LITER SHORT RECTANGULAR ALUMINUM FUEL TANK - LH	20	
218-005	RECTANGULAR FUEL TANK(S)		
215-005	PLAIN ALUMINUM/PAINTED STEEL FUEL/HYDRAULIC TANK(S) WITH PAINTED BANDS		
212-007	FUEL TANK(S) FORWARD		
664-001	PLAIN STEP FINISH		
205-001	FUEL TANK CAP(S)		
122-1J2	DETROIT FUEL/WATER SEPARATOR WITH WATER IN FUEL SENSOR AND HAND PRIMER	-5	
216-020	EQUIFLO INBOARD FUEL SYSTEM		
202-016	HIGH TEMPERATURE REINFORCED NYLON FUEL LINE		

Tires

093-994	MICHELIN XZE 12R22.5 16 PLY RADIAL FRONT TIRES	50	
094-2DH	MICHELIN X LINE ENERGY D 11R22.5 14 PLY RADIAL REAR TIRES		68

Hubs

418-060	CONMET PRESET PLUS PREMIUM IRON FRONT HUBS		
450-060	CONMET PRESET PLUS PREMIUM IRON REAR HUBS		



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Data Code	Description	Weight Front	Weight Rear
Wheels			
502-1HB	ALCOA 88167X 22.5X8.25 10-HUB 5.81 INSET ALUMINUM DISC FRONT WHEELS	-62	
505-752	MAXION WHEELS 91541 22.5X8.25 10-HUB PILOT 2-HAND STEEL DISC REAR WHEELS		-16
496-011	FRONT WHEEL MOUNTING NUTS		
497-011	REAR WHEEL MOUNTING NUTS		
Cab Exterior			
829-071	106 INCH BBC FLAT ROOF ALUMINUM CONVENTIONAL CAB		
650-009	RUBBER CAB MOUNTS		
678-001	LH AND RH GRAB HANDLES		
646-045	MOLD-IN COLOR GRILLE		
65X-011	MOLD-IN COLOR HOOD MOUNTED AIR INTAKE GRILLE		
644-004	FIBERGLASS HOOD		
690-998	NO NOISE SHIELD-ENG COMPARTMENT		
727-1AF	SINGLE 14 INCH ROUND HADLEY AIR HORN UNDER LH DECK	4	
726-001	SINGLE ELECTRIC HORN		
575-001	REAR LICENSE PLATE MOUNT END OF FRAME		
312-043	INTEGRAL HEADLIGHT/MARKER ASSEMBLY		
302-047	LED AERODYNAMIC MARKER LIGHTS		
311-001	DAYTIME RUNNING LIGHTS		
294-090	OMIT STOP/TAIL/BACKUP LIGHTS AND PROVIDE WIRING FOR COMBINED STOP/TURN LIGHTS TO FOUR FEET BEYOND END OF FRAME		-5
300-015	STANDARD FRONT TURN SIGNAL LAMPS		
744-1BC	DUAL WEST COAST BRIGHT FINISH HEATED MIRRORS WITH LH AND RH REMOTE		
797-001	DOOR MOUNTED MIRRORS		
796-001	102 INCH EQUIPMENT WIDTH		
743-204	LH AND RH 8 INCH BRIGHT FINISH CONVEX MIRRORS MOUNTED UNDER PRIMARY MIRRORS		
729-001	STANDARD SIDE/REAR REFLECTORS		
677-016	DUAL LEVEL CAB ENTRY STEPS ON BOTH SIDES		
275-061	PARK BRAKE REMINDER WARNING SYSTEM		
768-043	63X14 INCH TINTED REAR WINDOW		



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Data Code	Description	Weight Front	Weight Rear
661-003	TINTED DOOR GLASS LH AND RH WITH TINTED NON-OPERATING WING WINDOWS		
654-011	RH AND LH ELECTRIC POWERED WINDOWS		
663-013	1-PIECE SOLAR GREEN GLASS WINDSHIELD		
659-019	2 GALLON WINDSHIELD WASHER RESERVOIR WITHOUT FLUID LEVEL INDICATOR, FRAME MOUNTED		
Cab Interior			
055-017	PROFESSIONAL TRIM PACKAGE		
707-105	MIST AND CARBON CLOTH INTERIOR "PROFESSIONAL"		
70K-016	CARBON WITH BASE BLACK ACCENT		
706-013	MOLDED DOOR PANEL		
708-013	MOLDED PLASTIC DOOR PANEL		
772-006	BLACK MATS WITH SINGLE INSULATION		
785-026	(1)DASH MOUNTED 12V POWER OUTLET, (1)DASH MOUNTED DUAL USB-C OUTLET		
691-001	FORWARD ROOF MOUNTED CONSOLE		
693-019	LH AND RH DOOR STORAGE POCKETS INTEGRATED INTO MOLDED DOOR PANELS		
738-021	DIGITAL ALARM CLOCK IN DRIVER DISPLAY		
742-007	(2) CUP HOLDERS LH AND RH DASH		
680-029	M2/SD DASH		
720-003	5 LB. FIRE EXTINGUISHER	10	
700-002	HEATER, DEFROSTER AND AIR CONDITIONER		
701-013	STANDARD HVAC DUCTING WITH PRE-FILTER FOR OUTSIDE AIR INTAKE		
703-005	MAIN HVAC CONTROLS WITH RECIRCULATION SWITCH		
170-015	STANDARD HEATER PLUMBING		
130-041	VALEO HEAVY DUTY A/C REFRIGERANT COMPRESSOR		
702-002	BINARY CONTROL, R-134A		
739-033	STANDARD INSULATION		
285-013	SOLID-STATE CIRCUIT PROTECTION AND FUSES		
280-007	12V NEGATIVE GROUND ELECTRICAL SYSTEM		
324-1B3	STANDARD LED CAB LIGHTING		
787-998	NO SECURITY DEVICE		
657-001	DOOR LOCKS AND IGNITION SWITCH KEYED THE SAME		



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Data Code	Description	Weight Front	Weight Rear
78G-002	KEY QUANTITY OF 2		
655-005	LH AND RH ELECTRIC DOOR LOCKS		
740-998	NO MATTRESS	-20	-15
756-339	PREMIUM ISRINGHAUSEN HIGH BACK AIR SUSPENSION DRIVERS SEAT WITH 2 AIR LUMBAR, INTEGRATED CUSHION EXTENSION, TILT AND ADJUSTABLE SHOCK	70	
760-343	2 MAN TOOL BOX MID BACK NON SUSPENSION PASSENGER SEAT, SEATS INC	20	
711-004	LH AND RH INTEGRAL DOOR PANEL ARMRESTS		
758-1AK	BLACK VINYL DRIVER SEAT COVER		
761-1AK	BLACK VINYL PASSENGER SEAT COVER		
763-101	BLACK SEAT BELTS		
532-001	FIXED STEERING COLUMN		
540-044	4-SPOKE 18 INCH (450MM) BLACK STEERING WHEEL WITH SWITCHES		
765-002	DRIVER AND PASSENGER INTERIOR SUN VISORS		

Instruments & Controls

732-998	NO INSTRUMENT PANEL-DRIVER
734-022	FULLY CONFIGURABLE CENTER INSTRUMENT PANELS
87L-003	ENGINE REMOTE INTERFACE WITH PARK BRAKE AND NEUTRAL INTERLOCKS
870-001	BLACK GAUGE BEZELS
486-001	LOW AIR PRESSURE INDICATOR LIGHT AND AUDIBLE ALARM
840-001	DUAL NEEDLE PRIMARY AND SECONDARY AIR PRESSURE GAUGE
198-025	INTAKE MOUNTED AIR RESTRICTION INDICATOR WITHOUT GRADUATIONS
149-015	ELECTRONIC CRUISE CONTROL WITH CONTROLS ON STEERING WHEEL SPOKES
156-007	KEY OPERATED IGNITION SWITCH AND INTEGRAL START POSITION; 4 POSITION OFF/RUN/START/ACCESSORY
157-007	MANUAL REMOTE ENGINE STOP/START WITH PTO RE-ENGAGE
811-044	PREMIUM INSTRUMENT CLUSTER WITH 5.0 INCH TFT COLOR DISPLAY
81B-003	DIGITAL PANEL LAMP DIMMER SWITCH IN DRIVER DISPLAY



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Data Code	Description	Weight Front	Weight Rear
160-038	HEAVY DUTY ONBOARD DIAGNOSTICS INTERFACE CONNECTOR LOCATED BELOW LH DASH		
844-001	2 INCH ELECTRIC FUEL GAUGE		
148-073	ENGINE REMOTE INTERFACE FOR REMOTE THROTTLE		
48H-002	QUICKFIT POWERTRAIN INTERFACE CONNECTOR LOCATED BETWEEN SEATS WITH BLUNTCUTS		
4CG-004	4 EXTRA PROGRAMMABLE SWITCHES/INDICATORS		
	\$C1B0235ZZ,C1C0082ZZ,C1D0083ZZ,B5K5009ZZ		
48C-002	QUICKFIT PROGRAMMABLE INTERFACE CONNECTOR(S) BETWEEN SEATS WITH BLUNTCUTS		
163-014	ENGINE REMOTE INTERFACE CONNECTOR AT POWERTRAIN INTERFACE CONNECTOR		
856-001	ELECTRICAL ENGINE COOLANT TEMPERATURE GAUGE		
864-001	2 INCH TRANSMISSION OIL TEMPERATURE GAUGE		
867-004	ELECTRONIC OUTSIDE TEMPERATURE SENSOR DISPLAY IN DRIVER MESSAGE CENTER		
830-017	ENGINE AND TRIP HOUR METERS INTEGRAL WITHIN DRIVER DISPLAY		
372-123	PTO CONTROLS FOR ENHANCED VEHICLE ELECTRIC/ELECTRONIC ARCHITECTURE		
736-998	NO OBSTACLE DETECTION SYSTEM		
72J-998	NO DR ASSIST SYSTEM		
49B-004	ELECTRONIC STABILITY CONTROL		
73B-998	NO LANE DEPARTURE WARNING SYSTEM		
852-002	ELECTRIC ENGINE OIL PRESSURE GAUGE		
679-998	NO OVERHEAD INSTRUMENT PANEL		
35M-010	1 QUICKFIT PROGRAMABLE MODULE (QPM/XMC)	10	
746-143	7" B-PANEL INTERACTIVE TOUCHSCREEN DISPLAY RADIO W/ USB-C, APPLE CARPLAY, ANDROID AUTO, BLUETOOTH/AM/FM/SXM/WB, WITH MICROPHONE		
747-001	DASH MOUNTED RADIO		
750-002	(2) RADIO SPEAKERS IN CAB		
753-998	NO AM/FM RADIO ANTENNA		
749-998	NO CB RADIO MOUNTING PROVISION		



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Data Code	Description	Weight Front	Weight Rear
75W-002	SHARKFIN MULTI-BAND ANTENNA, RIGHT HAND BIAS ROOF MOUNTING LOCATION: AM/FM/WEATHERBAND, WIFI/BLUETOOTH, SDAR/SIRIUSXM, GNSS/GPS		
78C-003	INTEROPERABLE SDAR ANTENNA		
74D-006	STANDARD RADIO WIRING WITH STEERING WHEEL CONTROLS		
810-027	ELECTRONIC MPH SPEEDOMETER WITH SECONDARY KPH SCALE, WITHOUT ODOMETER		
817-001	STANDARD VEHICLE SPEED SENSOR		
812-001	ELECTRONIC 3000 RPM TACHOMETER		
813-1C8	DETROIT CONNECT PLATFORM HARDWARE		
8D1-313	3 YEARS DAIMLER CONNECTIVITY BASE PACKAGE ON (FEATURES VARY BY MODEL) POWERED BY DETROIT CONNECT ON CUMMINS ENGINES		
6TS-005	TMC RP1226 ACCESSORY CONNECTOR LOCATED BEHIND PASSENGER SIDE REMOVEABLE DASH PANEL		
162-002	IGNITION SWITCH CONTROLLED ENGINE STOP		
329-127	TWO EXTRA HARDWIRED SWITCHES IN DASH, ROUTE TO UNDER CAB, BLUNTCUT		
4C1-025	HARDWIRE SWITCH #1, ON/OFF LATCHING, 20 AMPS IGNITION POWER		
4C2-025	HARDWIRE SWITCH #2, ON/OFF LATCHING, 20 AMPS IGNITION POWER		
4E1-001	4 SWITCH SLOTS, DRIVER OVERHEAD CONSOLE		
264-030	(1) OVERHEAD MOUNTED LANYARD CONTROL FOR DRIVER AIR HORN		
482-001	STANDARD TRACTOR PROTECTION VALVE		
883-001	TRAILER HAND CONTROL BRAKE VALVE		
836-015	DIGITAL VOLTAGE DISPLAY INTEGRAL WITH DRIVER DISPLAY		
660-008	SINGLE ELECTRIC WINDSHIELD WIPER MOTOR WITH DELAY		
304-030	ROTARY HEADLAMP SWITCH, MARKER LIGHTS/HEADLIGHTS SWITCH WITH PULL OUT FOR OPTIONAL FOG/ROAD LAMPS		
882-004	TWO VALVE PARKING BRAKE SYSTEM WITH WARNING INDICATOR		
299-020	SELF CANCELING TURN SIGNAL SWITCH WITH DIMMER, HEADLAMP FLASH, WASH/WIPE/INTERMITTENT		



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Data Code	Description	Weight Front	Weight Rear
298-046	INTEGRAL ELECTRONIC TURN SIGNAL FLASHER WITH 40 AMP (20 AMP PER SIDE) TRAILER LAMP CAPACITY		
87T-998	NO WRG/SW-OPTL #2, CHAS, AIR		

Design

065-000	PAINT: ONE SOLID COLOR		

Color

980-5F6	CAB COLOR A: L0006EY WHITE ELITE EY		
986-020	BLACK, HIGH SOLIDS POLYURETHANE CHASSIS PAINT		
966-972	POWDER WHITE (N0006EA) REAR WHEELS/RIMS (PKWHT21, TKWHT21, W, TW)		
964-6Z7	BUMPER PAINT: FP24812 ARGENT SILVER DUPONT FLEX		
963-003	STANDARD E COAT/UNDERCOATING		

Certification / Compliance

996-001	U.S. FMVSS CERTIFICATION, EXCEPT SALES CABS AND GLIDER KITS		

Secondary Factory Options

998-032	CORPORATE PDI CENTER OPTION INSTALLATION/MODIFICATION ONLY		
999-080	ELECTRONIC STABILITY CONROLS IS DISBALED WHEN ALL WHEEL DRIVE MODE IS ENABLED		

TOTAL VEHICLE SUMMARY

Weight Summary

	Weight Front	Weight Rear	Total Weight
Factory Weight ⁺	6399 lbs	4077 lbs	10476 lbs
Total Weight ⁺	6399 lbs	4077 lbs	10476 lbs

Extended Warranty

WAG-073 TOWING: 6 MONTHS/UNLIMITED MILES/KM EXTENDED TOWING
 COVERAGE \$750 CAP FEX APPLIES



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(+) Weights shown are estimates only.

If weight is critical, contact Customer Application Engineering.

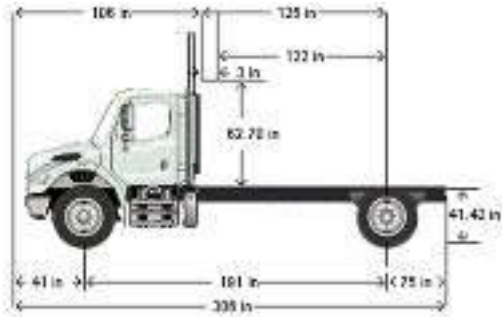
(***) All cost increases for major components (Engines, Transmissions, Axles, Front and Rear Tires) and government mandated requirements, tariffs, and raw material surcharges will be passed through and added to factory invoices.



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D I M E N S I O N S



VEHICLE SPECIFICATIONS SUMMARY - DIMENSIONS

Model M2106
Wheelbase (545) 4850MM (191 INCH) WHEELBASE
Rear Frame Overhang (552) 1900MM (75 INCH) REAR FRAME OVERHANG
Fifth Wheel (578) NO FIFTH WHEEL
 Mounting Location (577) NO FIFTH WHEEL LOCATION
 Maximum Forward Position (in) 0
 Maximum Rearward Position (in) 0
 Amount of Slide Travel (in) 0
 Slide Increment (in) 0
 Desired Slide Position (in) 0.0
Cab Size (829) 106 INCH BBC FLAT ROOF ALUMINUM CONVENTIONAL CAB
Sleeper (682) NO SLEEPER BOX/SLEEPER CAB
Exhaust System (016) RH OUTBOARD UNDER STEP MOUNTED HORIZONTAL AFTERTREATMENT SYSTEM ASSEMBLY
WITH RH B-PILLAR MOUNTED VERTICAL TAILPIPE
Cab to Body Clearance (in) 3.0

TABLE SUMMARY - DIMENSIONS

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Dimensions	Inches
Bumper to Back of Cab (BBC)	108.3
Bumper to Centerline of Front Axle (BA)	40.7
Front Axle to Back of Cab (AC)	65.6
Min. Cab to Body Clearance (CB)	3.0
Back of Cab to Centerline of Rear Axle(s) (CA)	125.4
Effective Back of Cab to Centerline of Rear Axle(s) (Effective CA)	122.4
Back of Cab Protrusions (Exhaust/Intake) (CP)	2.0
Back of Cab Protrusions (Side Extenders/Trim Tab) (CP)	0.0
Back of Cab Protrusions (CNG Tank)	0.0
Back of Cab Clearance (CL)	3.0
Back of Cab to End of Frame	200.2
Cab Height (CH)	62.7
Wheelbase (WB)	190.9
Frame Overhang (OH)	74.8
Overall Frame Length	304.7
Overall Length (OAL)	306.5
Rear Axle Spacing	0.0
Unladen Frame Height at Centerline of Rear Axle	41.4

Performance calculations are estimates only. If performance calculations are critical, please contact Customer Application Engineering.

Versalift
7601 Imperial Drive
Waco, Texas 76712-6608
254.399.2100



QUOTATION

SOURCEWELL N-25271R2

Customer: Village of River Forest
Attn:
Email:
Address: 400 Park Ave.
River Forest, IL 60305-1726

Date: 9/18/2025
Model: VO-260-RR

**VERSALIFT SOURCEWELL
CONTRACT #110421-TIM**

<u>Model No.</u>	<u>Description</u>	<u>Sourcewell Contract Price</u>
VO-260-RR	Rear mounted, insulated 60 ft. 10 in. (21.6 m) overcenter, articulated aerial platform lift, 65ft. 10 n working height (23.1). With 50 ft. 8 in. (15.4 m) over-center horizontal reach including the following items:	\$179,875.00

STANDARD SOURCEWELL FEATURES:

- Platform capacity of 350 lbs.
- Sixteen (16) foot flatbed with tool boxes.
- Freightliner M2 106 4x2 regular cab chassis with diesel engine, automatic transmission, and air conditioning.
- Platform mounted Highly Resistant control handle including safety trigger and emergency stop/dump valve.
- Full pressure turret mounted controls with override.
- Continuous rotation.
- Seven gpm open center hydraulic system with a 2900 psi operating pressure.
- Fiberglass upper boom tested per ANSI A92.2-2010 for Category C, 46 KV and below, including vacuum flashover protection system.
- Chassis insulating system (lower boom insert) providing 24 in. insulation gap including accommodations to bridge insulation gap for testing per ANSI A92.2-2010.
- A-frame main and auxiliary outriggers with pivot feet; two control valves and a selector valve.
- Outrigger boom interlock for outriggers.
- Two sets of hydraulic tool outlets at platform, w/pressure limit.
- Two 1/2 in. diameter return lines.
- Remote mounted hydraulic reservoir with a 30-gallon capacity.
- Closed 24 in. X 24 in. X 42 in. platform with one inside/outside step. Mechanical bucket tilt included. Dump pin needs to be 1/2" longer then standard pin.
- Lower boom overstay protection.
- Non-lube bearings used at all pivot points.
- Unit painted urethane standard white.
- Two operator's manuals and two service manuals.
- ANSI A92.2 data plate

CUSTOMER REQUESTED OPEN MARKET OPTIONS:

- Open market items listed below in addition or in lieu of the above standard Sourcewell features \$39,730.00
 - VO-256-RR in lieu of the VO-260-RR
 - Flatbed with 34" I box, LED rope lights, and two (2) 36" X 24" X 24" aluminum toolboxes in lieu of the above 16' flatbed and tool boxes
 - 2026 Freightliner M2 106, Cummins B6.7 300 HP diesel engine, Allison 2500 automatic transmission, air brakes, and 50 gallon fuel tank in lieu of the above chassis
 - Full cab guard with expanded metal down rear cab window
 - Outrigger pad holders
 - Four (4) outrigger pads
 - Rear ICC bumper with a 20 ton pintle hitch
 - Two (2) rubber wheel chocks with holders
 - Back up alarm
 - Two (2) LED strobes mounted in front grill and rear of flatbed
 - One (1) LED strobe mounted on each side of the body
 - Two (2) LED strobes mounted under the cabguard
 - Two (2) Golights mounted under the cab guard
 - Traffic advisor mounted to the rear of the body
 - One (1) 3000 watt pure sine inverter
 - Back up pump for 12V chassis
 - Full body harness and lanyard
 - Aerial lift throttle
 - Bucket liner and cover
 - Federal DOT inspection and weight certification
 - PDI

Price Summary

TOTAL PRICE F.O.B. WACO, TEXAS:	\$219,605.00
FREIGHT FROM WACO TO CHICAGO, IL:	\$ 3,000.00
TOTAL PRICE F.O.B CHICAGO, IL:	\$222,605.00

TERMS: Net 30 days. Chassis MSO released upon payment.

SHIPMENT: Approximately 365-480 days after receipt of order or 60 days after receipt of chassis, whichever is later.

NOTE: Prices are subject to change. This is a stock unit and is subject to prior sales.

TAXES: Tax, Title, and Licensing are not included in pricing.

Thank you for considering <VERSALIFT> to meet your utility equipment needs. We look forward to earning your business.

Sincerely,

Jeffrey Drews
Quote Manager
Phone: (254)420-5321
JeffreyDrews@versalift.com



MEMORANDUM

DATE: October 13, 2025

TO: Matt Walsh, Village Administrator

FROM: James Greenwood, Chief of Police Department
Thomas Gaertner, Chief of Fire Department
Jack Bielak, Director of Public Works & Engineering

SUBJECT: Authorization to Sell Surplus Property

Issue/Analysis: Attached is a proposed Ordinance authorizing the sale of surplus property via public auction. The following is a summary of the item:

1. 2003 International 4400 Aerial Truck.

This unit was purchased by the Public Works Department in FY 2003 and it has been used primarily for tree trimming, streetlight maintenance, traffic signal maintenance, and installing holiday decorations. Due to the vehicle's age and mechanical condition, this unit is scheduled for replacement in Fiscal Year 2026. Staff seeking to sell this vehicle and have established a minimum purchase price of \$20,000.00.



- 2. 2015 Ford Explorer 3.7 liter.** This vehicle was originally purchased by the Police Department and was transferred to Public Works several years ago for general use. This vehicle is not scheduled for replacement as it was kept as a fully depreciated vehicle. This vehicle is no longer useful to Public Works operations and we are therefore seeking to sell this vehicle and have established a minimum purchase price of \$1,000.00.



3. **2011 Ford Escape.** This vehicle served as an administrative vehicle for the Fire Department for several years and has been rotated out of service because it has exceeded its useful service life. We are seeking to sell this vehicle and have the established minimum purchase price of \$500.00.



4. **2015 Dodge Charger Police Pursuit Vehicle.** This vehicle served initially as a primary patrol unit and was then converted to secondary use as a command team vehicle. It has exceeded its useful service life as a police vehicle will be replaced by rotating out front line patrol cars into secondary use as newly purchased police vehicles get built and deployed. We are seeking to sell this vehicle and have the established minimum purchase price of \$500.00.



Recommendation: Staff is proposing to sell this surplus property using online auction services, such as Obenauf Online Auction Service, and are recommending approval of the proposed Ordinance attached hereto. We have used it previously and experienced positive results. If the Village Board concurs with Staff's recommendation, the following motion would be appropriate:

Motion to approve the attached Ordinance authorizing the sale of municipal surplus property by public auction.

ORDINANCE NO.

**AN ORDINANCE AUTHORIZING THE SALE BY INTERNET AUCTION OF
MUNICIPAL PROPERTY OWNED BY THE VILLAGE OF RIVER FOREST**

WHEREAS, in the opinion of a majority of the Corporate Authorities of the Village of River Forest, it is no longer necessary or useful to or for the best interests of the Village of River Forest to retain ownership of the municipal property hereinafter described; and

WHEREAS, it has been determined by the President and Board of Trustees of the Village of River Forest on October 13, 2025, to sell said property by public auction on the Internet.

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF RIVER FOREST, COOK COUNTY, ILLINOIS, as follows:

Section 1: Pursuant to Illinois Compiled Statues, Chapter 65, Section 5/11-76-4, the President and Board of Trustees of the Village of River Forest find that the following described property:

<u>ITEM DESCRIPTION</u>	<u>MINIMUM VALUE</u>
2003 International 4400 Aerial Truck VIN# 1HTMKAAR33H573496	\$20,000.00
2015 Ford Explorer 3.7 liter VIN # 1FM5K8ARXGGA77693	\$1,000.00
2011 Ford Escape VIN#: 1FMCU0DG9BKB79568	\$500.00
2015 Dodge Charger Police Pursuit Vehicle VIN#: 2C3CDXKT0FH806429	\$500.00

now owned by the Village of River Forest is no longer necessary or useful to the Village of River Forest and the best interests of the Village will be served by its sale.

Section 2: Pursuant to said Section 5/11-76-4, the Village Administrator or his designee is hereby authorized and directed to sell the aforementioned municipal property, now owned by the Village of River Forest, by public auction on the Internet.

Section 3: The Village Administrator or his designee shall cause to be transferred any titles or other legal documents pursuant to the sale.

Section 4 No bid shall be accepted for any of the above described property which is less than the minimum value set forth herein, unless the Village Administrator or his designee so authorizes.

Section 5: This Ordinance shall be in full force and effect from and after its passage, by a vote of a majority of the Corporate Authorities, approval and publication in pamphlet form as provided by law.

Passed on a roll call vote of the Corporate Authorities on the 13th of October, 2025.

AYES:

NAYS:

ABSENT:

ATTEST:

Catherine Adduci, Village President

APPROVED by me this 13th day October, 2025

Rosa Castellano, Village Clerk

APPROVED and FILED in my office this 13th day of October, 2025 and published in pamphlet form in the Village of River Forest, Cook County, Illinois.



October 13th, 2025

STATE OF ILLINOIS}
COUNTY OF COOK}

I, Rosa Castellano, certify that I am the duly elected and acting municipal clerk of the Village of River Forest of Cook County, Illinois.

I further certify that on October 13, 2025 the Corporate Authorities of such municipality passed and approved **Ordinance No. AN ORDINANCE AUTHORIZING THE SALE BY INTERNET AUCTION OF MUNICIPAL PROPERTY OWNED BY THE VILLAGE OF RIVER FOREST** which provided by its terms that is should be published in pamphlet form as provided by law.

By: _____
Rosa Castellano, Village Clerk



MEMORANDUM

DATE: October 13, 2025

TO: Matt Walsh, Village Administrator

FROM: Jack Bielak, Director of Public Works & Engineering
Seth Jansen, Management Analyst

SUBJECT: Award of Contract – 2025 Public Works Garage Rooftop Solar Design Build

Issue: Staff are seeking the award of a contract for design, procurement, and installation of rooftop solar panels to be located at the Public Works Garage at 45 Forest Ave.

Analysis: The FY26 Capital Improvement Fund (CIF) includes funding for installation of rooftop solar panels at the Public Works Garage. The Village Board had previously 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 annual electricity generated from the installation would only cover a fraction of 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 rooftop system could 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.

To complete the project, the Village posted a request for proposals on July 31st on the Village website and on Quest CDN, an online public construction and bid management website. The RFP was also advertised in the Wednesday Journal on August 6th with a submission deadline of August 28th. Proposals were received from four firms.

Contractor	Not to Exceed	Listed Incentives	Net After Incentives
Verde Solutions	\$129,675.00	\$97,378.00	\$32,297.00
Windfree Solar	\$161,629.00	\$125,355.59	\$36,273.41
AMS Industries	\$774,000.00	\$248,962.50	\$525,037.50
RPG Energy Group	\$625,500.00	\$0.00	\$625,500.00

Firm selection was based on the following criteria:

- Approach to organizing and understanding of the project
- Responsiveness to requirements, terms, timelines and conditions for performance
- Familiarity with Village policies and preferences as well as any other related/applicable requirements (i.e. MWRD, IEPA, IDOT, NPDES, etc.)
- Capability and experience on projects similar in scope and scale
- Project team qualifications and experience

- f. Recognition of items related to the project, including identification of elements and processes that will result in a high-quality deliverable
- g. Proposed Fees

Staff reviewed the proposals individually and held a selection meeting to discuss the proposals submitted and scored the firms that submitted. After the meeting, staff determined all two firms to be well qualified with competitive bids and strong understanding of the project. These two bids proposed different system sizes for the rooftop solar installation. Staff contacted both firms inquiring about their methodology for selecting the system size. Staff shared the most recent usage statements for both meters at the Public Works Garage and solicited revised proposals to best fit the current usage of the garage. The revised bids are outlined below.

Contractor	Not to Exceed	Listed Incentives	Net After Incentives	System Size
Verde Solutions	\$175,453	\$147,242	\$28,210	53.8 kW-DC
Windfree Solar	\$159,668	\$142,973	\$16,695	58.22 kW DC

Staff have determined that Windfree Solar was the lowest responsive bid and have the necessary experience and background for the proposed project. Windfree Solar has completed projects of similar scope at other public facilities in the Chicago region.

Recommendation: Staff recommends approval of this contract with the following motion:

Motion to award a contract to Windfree Wind and Solar Energy Design Co. in the amount not to exceed \$159,668, of which the Village's cost is not to exceed \$16,695 after rebates and credits, for design, procurement, and installation services associated with the 2025 Public Works Garage Rooftop Solar Panel Project and authorize the Village Administrator to execute the contract agreement.

Attachments: Windfree Solar Revised Proposal

Project: 58.32 kW (DC) Rooftop PV System at The River Forest Public Works Garage

Site: 45 Forest Ave. River Forest, IL. 60305

Attn: Jack Bielak & Seth Jansen

Date: 9/19/2025

Final Project Proposal

- Proposed System Size: **58.32 kW** (DC).
- The proposed system is estimated to produce **71,220 kWh** in year 1 of operation.
- Taking both provided ComEd bills into account, the proposed system will offset **103%** of the building's annual energy consumption.
- The Not-to-Exceed cost that we are proposing for this turnkey system is **\$159,668**.

Incentive Breakdown

- **Smart Inverter Rebate:** \$14,580
- **SRECs:** \$70,137 gross contract value, \$64,526 after fees (breakdown attached for reference).
- **Federal Tax Credit:** \$47,900 (30% of project cost)
- **Federal Tax Credit adder – Energy Community:** \$15,966 (10% of project cost). Attached is a reference showing this project's eligibility for this tax credit adder.

Total Incentives: **\$142,973**

Cost after incentives = **\$16,695**

Tax Credit Notes: The federal tax credit will not change, as long as the project has "started" by 7/4/2026. For the project to be considered "started", we will need to have purchased at least 5% of the materials for the project. Given the timeline for this project, there should be no worry about hitting that deadline. The Direct Pay option for the tax credit is currently in place, as long as the above deadline is met.

Thank you for the opportunity to work with you on this project.



Jack Johannesson | Windfree Solar

**Save Money.
Save the World.**

**Windfree Solar, 5022 W Foster Ave,
Chicago, IL 60630**





Why Windfree Solar?

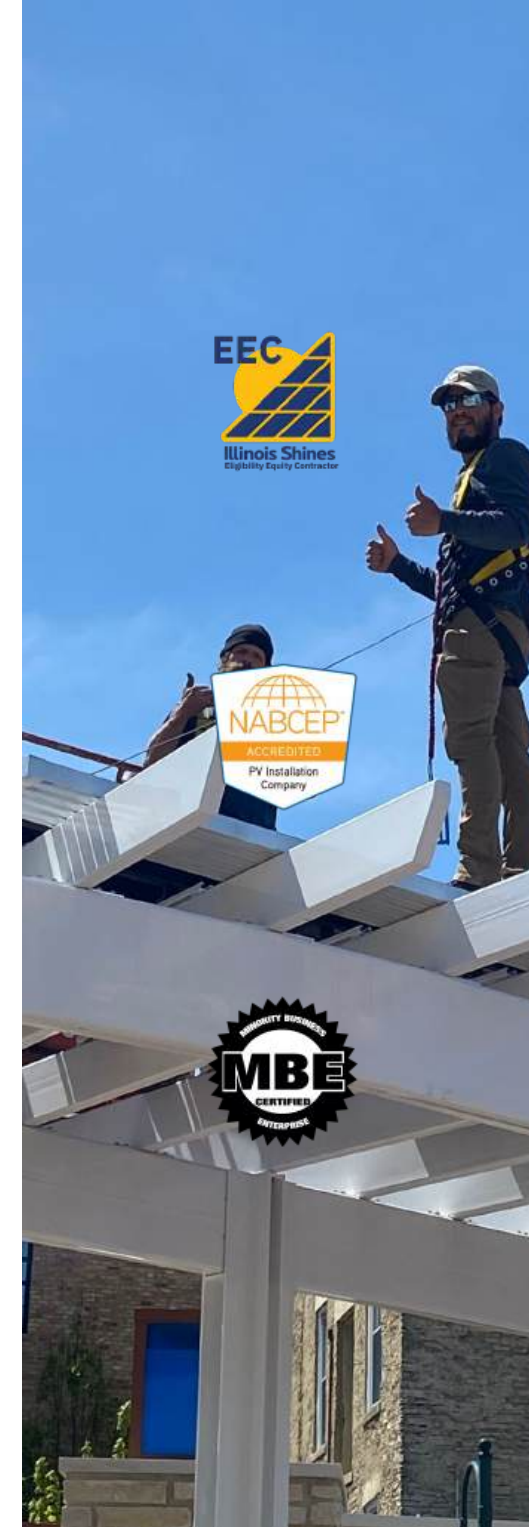
Save Money, Save the World.

Windfree Solar is a leading solar and wind design & installation company with an award-winning diverse portfolio of certified installations. Windfree will take your project from beginning to end, providing a full-service installation for your solar PV project. We will assist you in transitioning your home or property to using renewable energy that is produced on-site, resulting in efficient clean power. Solar energy is a great financial investment that has positive social and environmental benefits.

Operating your property using electricity generated from the sun is a powerful statement. Windfree Solar has been a major player in the renewable energy industry since 2009 and has been named a “Top Solar Contractor” for the past 6 years by Solar Power World Magazine.

The timing could not be better for installing your PV system. Thanks to the IL SREC market and the Smart Inverter Rebate, Illinois has become a top 5 state for solar in the country. The Solar Renewable Energy Credit (SREC) procurement program provides you with payments that help supplement about 35% of your total system cost while the Smart Inverter Rebate (\$250 x kW of project) helps to cover about 10% of the project cost. In addition, there is a Federal Tax Credit that is worth 30% of your total project cost. These 3 incentives help the average customer offset about 70% of the total project cost highlighting why the timing is now for the best possible return on your sustainable investment.

Our industry-leading 5-year workmanship labor warranty, coupled with our NABCEP certified installation teams, grants peace of mind that your system will operate safely and effectively for many years following installation.





St. Peter & Paul Greek Orthodox Church, Glenview, IL, 116 kW



Cabot Office Building, Lisle, IL, 210 kW



Guinness OpenGate Taphouse, Chicago, IL, 99 kW



Oak Park Community Rec Center, Oak Park, IL, 336 kW





Your system

Overview

System size:	58.32 kW
System cost:	\$159,668.00
Est. production, first year:	71,220 kWh
Est. savings, first year:	\$6,519.84

Statistics

103% of your energy generated from solar.

Components



Solar panels

LR5-72HBD-540M
Longi Solar

Qty: 108





How much can you save with solar?

\$265,351.00 | How much you'll save on energy in 25 years*

With solar

\$214.14

Est. monthly utility bill

\$417.14

Est. monthly utility bill in 25 years

Cost of doing nothing

\$8,937.86

Est. monthly utility bill

\$343,794.94

Est. monthly utility bill in 25 years

*Estimated savings after system purchase, financing, and operating costs. Assumes utility rates increase 3.50% per year, and cashflows discounted at 0%





Rebates and incentives

25-100 kW 2025	-\$0.91 per kWh	-\$64,526.38
ComEd Rebate	-\$0.25	-\$14,580.00
Energy Community FTC	-10.00% system cost	Up to -\$15,966.80
Federal ITC - 30%	-30.00% system cost	Up to -\$47,900.40

Additional Incentives:

MACRS (Modified Accelerated Cost Recovery System)

Incentive total

\$142,973.58

* State Incentives above include IL SRECS (under 25kW, paid year 1, over 25 kW paid quarterly over 7 years)

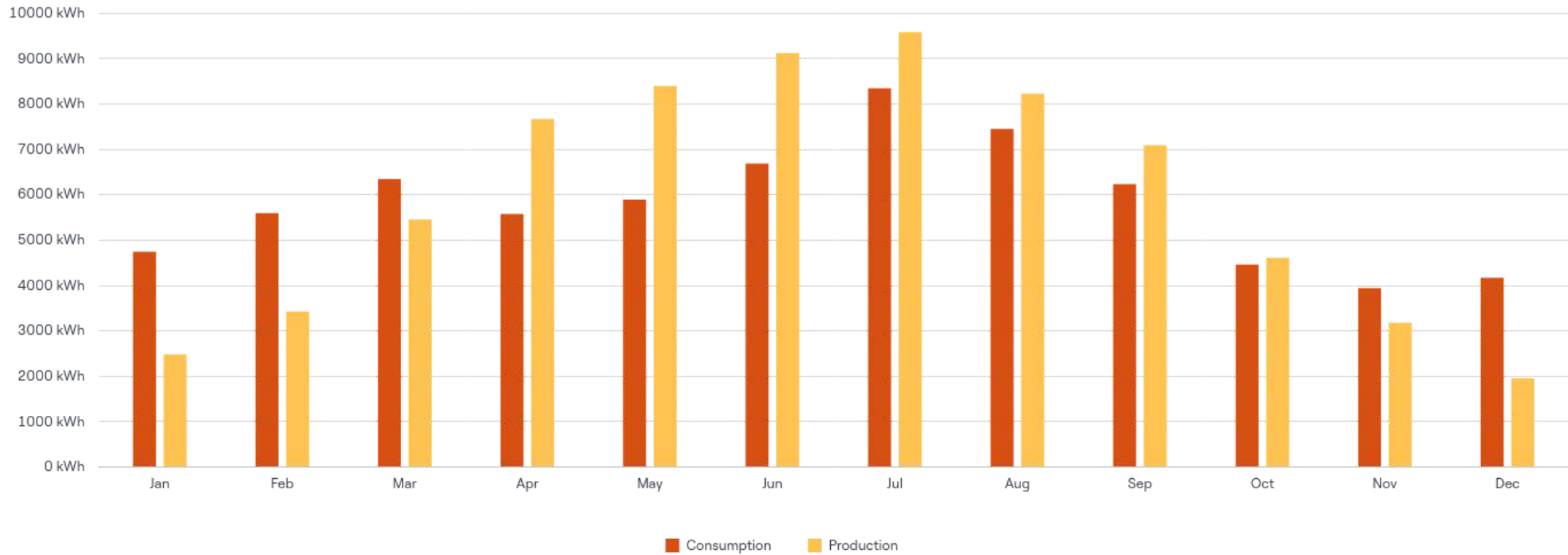
* Information regarding the Federal Investment Tax Credit (FITC) is for general informational purposes only and does not constitute professional tax advice. It should not be used as the sole basis for making financial or tax decisions. Individuals and businesses should consult a qualified tax professional to determine their specific eligibility for the FITC, calculate the correct amount, and address any unique circumstances.





Solar Production vs. Current Energy Consumption

You gain Net Metering credits during the months in which solar production is greater than your energy consumption.





Monitoring Access:

With Windfree Solar, clients gain exclusive access to a custom monitoring portal, enabling them to monitor their solar systems anytime and from anywhere. This advanced portal provides real-time visibility into energy use and production, ensuring performance meets expectations. Users can easily follow intuitive charts that display system production, allowing for detailed analysis and comparison over time. Manage your solar investment efficiently and stay informed with Windfree Solar's monitoring technology.

Stay empowered with the knowledge to optimize your energy usage and maximize your savings, all through a user-friendly platform designed for ease and accessibility.





Meet Some of Our Clients





Jack Johannesson
Director of Sales & Business Development

c: 630-440-4332
t: 312-588-6953
e: jack@windfree.us
w: www.windfree.us

a: 5022 West Foster Avenue, Chicago, IL 60630



Site Assessment

Customer:

Address:

Jack Bielak Village of RF
45 Forest Ave, River Forest, IL
60305, USA

System Size:

Year 1 Production:

Designer:

Date:

58.32 kW

71,220 kWh

Jack Johannesson



Site Assessment

Customer:

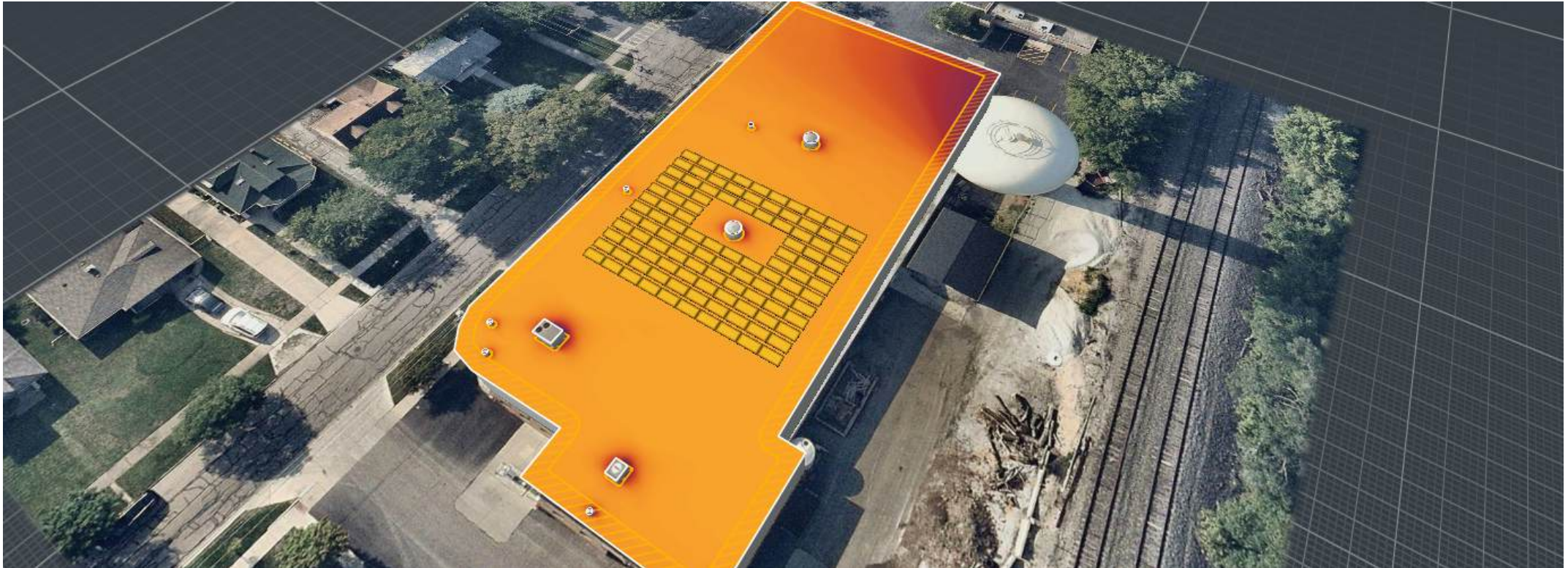
Jack Bielak Village of RF
45 Forest Ave, River Forest, IL
60305, USA

Address:

Component List

LR5-72HBD-540M
Longi Solar

Qty: 108





RIVER FOREST POLICE DEPARTMENT
CHIEF JAMES GREENWOOD
400 Park Avenue
River Forest, IL 60305
Tel: 708-366-8500

MEMORANDUM

TO: Matthew Walsh – Village Administrator
FROM: James Greenwood - Chief of Police
DATE: October 13, 2025
SUBJECT: Authorization for the Remodeling of the Women's Police Locker Room

Issue: The Village Hall and Police Department were built in 1998. Since then, the police locker rooms have retained the original materials and equipment installed at that time. These spaces are used for equipment storage and serve as changing areas for officers before and after their shifts. However, they are now outdated and no longer adequately serve their intended purpose.

Analysis: The current condition of the police locker rooms—worn flooring, outdated fixtures, and insufficient storage—requires immediate attention. Renovating these facilities will not only improve functionality but also enhance daily operations and contribute positively to the overall work environment. Modernizing the locker rooms is expected to boost officer morale and improve the department's operational efficiency.

Please note that the Board previously approved the purchase and installation of the lockers. This memo and the associated quotes pertain to the renovation work surrounding the locker installation, not a repeat of the original locker purchase approval. The lockers are expected to be delivered in December 2025.

The remodeling includes:

- Demolition of existing lockers floor, title and sink.
- Installation of conduit for new lockers and new fixtures.
- Drywall patching and painting of walls.
- Installation of new sink, cabinet and fixtures
- Installation of new self-leveling concrete and title.

Costs: Futurity19 has been selected as the contractor for this project. The company was vetted and successfully completed the recent renovation of the Public Works facility. The total cost for the locker room remodeling is \$73,000.00, which includes all materials, installation, and delivery. This quote is the most competitive among those received.

To provide transparency, a summary of the three quotes received is as follows:



RIVER FOREST POLICE DEPARTMENT
CHIEF JAMES GREENWOOD
400 Park Avenue
River Forest, IL 60305
Tel: 708-366-8500

MEMORANDUM

Vendor	Description of Work	Total Cost
Futurity19, Inc.	Full locker room renovation including demolition, electrical, plumbing, tile, etc.	\$73,000.00
Berno Renovations	Similar scope including demo, drywall, tile, electrical, plumbing, and carpentry	\$77,962.00
MB Painting & Construction	Full renovation including demolition, drywall, tile, electrical, plumbing, etc.	\$83,255.00

Recommendation: Motion to approve the remodeling of the Police Department's women's locker room, in an amount not to exceed \$73,000.

Attachment: Futurity19 Service Agreement

ESTIMATE

Futurity19, Inc.
3 Grant Sq #310
Hinsdale, IL 60521

jason@futurity19.com
+1 (630) 708-6160



Bill to

Michael Swierczynski
River Forest Police Department
River Forest Police Department
400 Park Ave
River Forest, IL 60305

Ship to

Michael Swierczynski
River Forest Police Department
River Forest Police Department
400 Park Ave
River Forest, IL 60305

Estimate details

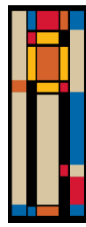
Estimate no.: 2296
Estimate date: 09/02/2025

#	Product or service	Description	Qty	Rate	Amount
Proposal is to redo the Women's Locker Room					
1.	Demolition	Demo the existing lockers. Demo the existing tile floor. Demo the tile on the sink wall. Demo the shower wall tile and floor tile. Demo floor tile. Demo the benches.	1	\$13,500.00	\$13,500.00
2.	Electric	Run conduit for new lockers. Install GFCI outlet at the sink and backlit mirror. Install new shower light fixture.	1	\$5,500.00	\$5,500.00
3.	Paint	Patch drywall behind the lockers, walls, and shower. Paint all walls in locker room SW 7004 Snowbound.	1	\$4,500.00	\$4,500.00
4.	Plumbing	Install new Fresca Lucera 72" white quartz double basin sink and cabinet. Install new shower rough valve, trim, and fix mount shower head. Install new Pfister faucets and shower head.	1	\$7,500.00	\$7,500.00
5.	Tile	Install new self leveling concrete over the main floor. Install new Happy Tiles Timeless White12x24 matte on the main floor.	1	\$13,800.00	\$13,800.00
6.	Tile	Install new Happy Floors Timeless Matte mosaic - grey to the floor and Bremen nut 8x47 to the Shower walls.	1	\$12,000.00	\$12,000.00

7.	Tile	Install new Bremen 8x47 behind the bathroom sink.	1	\$9,000.00	\$9,000.00
8.	General	Hang new backlight mirror. Install new hanging bar for field gear. Relocate paper towel dispenser to back wall. Install new shower curtain. Install new 72" storage cabinet natural oak.	1	\$7,200.00	\$7,200.00
Total					\$73,000.00

Accepted date

Accepted by



RIVER FOREST

Proud Heritage • Bright Future

MEMORANDUM

DATE: October 13, 2025
TO: Matt Walsh, Village Administrator
FROM: Jessica Spencer, Assistant Village Administrator
SUBJECT: UPDATE - Adoption of Municipal Grocery Tax Ordinance

Issue: In August 2024, the State of Illinois adopted Public Act 103-078, an act eliminating the State's imposing of the existing 1% grocery sales tax, effective January 1, 2026. However, the legislation allows municipalities to adopt a local ordinance to maintain the grocery tax. The proposed ordinance maintains the grocery tax for River Forest. At the April 14, 2025, meeting, the Village Board voted unanimously to pass Ordinance 3950 to maintain the tax. In late September, the Village received a letter (attached) from the Illinois Department of Revenue notifying the Village that the Ordinance passed in April requires revision.

Analysis: River Forest is home to several grocery retailers, and the grocery tax is a significant source of revenue for Village operations. Grocery tax is included in the state sales tax line item. Over the past twelve months, River Forest has received \$1,283,404 in grocery tax revenue. This figure represents approximately 6.1% of the Village's general fund revenues that fund daily Village operations and services.

Forgoing the grocery tax would have a significant negative impact on the general fund and its future projections. There are no sources of revenue available to replace the loss of grocery tax income other than significant increases to our property tax levy which is not recommended. Staff continue to recommend adoption of the proposed Ordinance.

The State has requested the following language be added to the ordinance:

- Correct the Municipal Grocery Service Occupation tax base in Section 3 by replacing "1% of the gross receipts from such sales made in the course of such business" with "1% of the selling price of all groceries transferred by such servicemen as an incident to a sale of service".

The requested change has been red lined in the attached ordinance.

Board Action:

The following motion would be appropriate:

- *Motion to Adopt an Amended Ordinance Implementing a Municipal Grocery Retailers' Occupation Tax and a Municipal Grocery Service Occupation Tax.*

Attachments

- Red lined copy of amended ordinance
- Illinois Department of Revenue letter

ORDINANCE NO. _____

**AN ORDINANCE IMPLEMENTING A MUNICIPAL GROCERY
RETAILERS' OCCUPATION TAX AND A MUNICIPAL GROCERY
SERVICE OCCUPATION TAX**

WHEREAS, the Village of River Forest ("Village"), is a non-home rule unit of local government as provided by Article VII, Section 7 of the Illinois Constitution of 1970, as amended; and,

WHEREAS, Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24) provides that, beginning on January 1, 2026, all Illinois municipalities may impose a tax "upon all persons engaged in the business of selling groceries at retail in the municipality" (the "Municipal Grocery Tax") (65 ILCS 5/8-11-24); and,

WHEREAS, the Municipal Grocery Retailers' Occupation Tax may be imposed "at the rate of 1% of the gross receipts from these sales" (65 ILCS 5/8-11-24); and,

WHEREAS, any Municipal Grocery Retailers' Occupation Tax shall be administered, collected and enforced by the Illinois Department of Revenue; and,

WHEREAS, Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24) requires any municipality imposing a Municipal Grocery Retailers' Occupation Tax under Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24) to also impose a Service Occupation Tax at the same rate, "upon all persons engaged, in the municipality, in the business of making sales of service, who, as an incident to making those sales of service, transfer groceries" as "an incident to a sale of service" (the "Municipal Grocery Service Occupation Tax") (65 ILCS 5/8-11-24); and,

WHEREAS, any Municipal Grocery Service Occupation Tax shall be administered, collected and enforced by the Illinois Department of Revenue; and,

WHEREAS, the President and Board of Trustees of the Village of River Forest believe that it is appropriate, necessary and in the best interests of the Village and its residents, that the Village levy a Municipal Grocery Retailers' Occupation Tax as permitted by Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24); and,

WHEREAS, the President and Board of Trustees of the Village of River Forest believe that it is appropriate, necessary and in the best interests of the Village and its residents, that the Village levy a Municipal Grocery Service Occupation Tax as permitted by Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24).

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of River Forest, Cook County, Illinois, as follows:

Section 1. Incorporation of Recitals. The foregoing recitals shall be and are hereby incorporated as findings of fact as if said recitals were fully set forth herein.

Section 2. Municipal Grocery Retailers' Occupation Tax Imposed. A tax is hereby imposed upon all persons engaged in the business of selling groceries at retail within the Village of River Forest at the rate of 1% of the gross receipts from such sales made in the course of such business while this Ordinance is in effect. The imposition of this tax is in accordance with and subject to the provisions of Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24).

Section 3. Municipal Grocery Service Occupation Tax. A tax is hereby imposed upon all persons engaged, within the Village of River Forest, in the business of making sales of service, who, as an incident to making those sales of service, transfer groceries as an incident to a sale of service. The rate of this tax shall be ~~1% of the gross receipts from such sales made in the course of such business~~ 1% of the selling price of all groceries transferred by such servicemen as an incident to a sale of service while this Ordinance is in effect. The imposition of this tax is in accordance with and subject to the provisions of Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24).

Section 4. Illinois Department of Revenue to Administer Both Taxes. The taxes hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Department of Revenue of the State of Illinois. The Illinois Department of Revenue shall have full power to administer and enforce the provisions of this Ordinance.

Section 5. Clerk to file Ordinance with Illinois Department of Revenue. As required under Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24), the Clerk of the Village of River Forest is hereby directed to file a certified copy of this Ordinance with the Illinois Department of Revenue on or before October 1, 2025.

Section 6. Effective Date. The taxes imposed by this Ordinance shall take effect on the later of: (i) January 1, 2026; (ii) the first day of July next following the adoption and filing of this Ordinance with the Department of Revenue, if filed on or before the preceding April 1st; or, (iii) the first day of January next following the adoption and filing of this Ordinance with the Department of Revenue, if filed on or before the preceding October 1st.

Section 7. Repeal of Conflicting Provisions. All ordinances, resolutions and policies or parts thereof, in conflict with the provisions of this Ordinance are, to the extent of the conflict, expressly repealed on the effective date of this Ordinance.

Section 8. Severability. If any provision of this Ordinance or application thereof to any person or circumstances is ruled unconstitutional or otherwise invalid, such invalidity shall not affect other provisions or applications of this Ordinance that can be given effect without the invalid application or provision, and each invalid provision or invalid application of this Ordinance is severable.

Section 9. Headings/Captions. The headings/captions identifying the various sections and subsections of this Ordinance are for reference only and do not define, modify, expand or limit any of the terms or provisions of the Ordinance.

Section 10. Publication. The Clerk of the Village of River Forest is directed by the corporate authorities to publish this Ordinance in pamphlet form. This Ordinance shall be in full force and effect after its passage and publication in accordance with 65 ILCS 5/1-2-4.

PASSED this October 13th, 2025 by the Village President and Board of Trustees pursuant to a roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED by me this 13th of October 2025.

Catherine Adduci, Village President

ATTEST:

Rosa Castellano, Village Clerk



Illinois Department of Revenue

Legal Services Office
101 W. Jefferson St. MC 5-500
Springfield, IL 62794

September 17, 2025

Jonathan Keller
Village Clerk
Village of River Forest
400 Park Ave.
River Forest, IL 60305

Re: Ordinance No. 3950
Municipal Grocery Occupation Tax

Dear Mr. Keller:

This is to acknowledge receipt of River Forest's Ordinance No. 3950 imposing a Municipal Grocery Retailers' Occupation Tax and Municipal Grocery Service Occupation Tax at the rate of 1%.

The Illinois Department of Revenue shall collect, administer, and enforce the Municipal Grocery Retailers' Occupation Tax and Municipal Grocery Service Occupation Tax effective **January 1, 2026**, in accordance with the provisions of 65 ILCS 5/8-11-24.

While we are accepting this ordinance for purposes of meeting the November 1, 2025 filing deadline for implementation on January 1, 2026, we must ask River Forest to amend or replace the ordinance to address the following issue(s):

- Correct the Municipal Grocery Service Occupation tax base in Section 3 by replacing "1% of the gross receipts from such sales made in the course of such business" with "1% of the selling price of all groceries transferred by such servicemen as an incident to a sale of service".

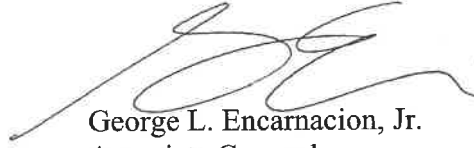
Please adopt a conforming ordinance and file a certified copy with the Department on or before **November 1, 2025** at the following address:

Local Tax Allocation Division (3-500)
Illinois Department of Revenue
101 W. Jefferson St.
Springfield, IL 62702

If you have any questions regarding this letter, please contact our office at the number listed below. If you have questions concerning the distribution of the tax, please contact the Department's **Local Tax Allocation Division at (217) 785-6518 or rev.localtax@illinois.gov**.

River Forest – Grocery Occupation Tax
Page 2
September 17, 2025

Very truly yours,

A handwritten signature in black ink, appearing to read 'GE', with a long horizontal line extending to the left.

George L. Encarnacion, Jr.
Associate Counsel
(217) 524-0034

GLE:slc

cc: Aaron Allen, Local Tax Allocation Division



RIVER FOREST

Proud Heritage • Bright Future

MEMORANDUM

DATE: October 13, 2025
TO: Matt Walsh, Village Administrator
FROM: Jessica Spencer, Assistant Village Administrator
SUBJECT: Professional Services Agreement with Ryan, LLC

Issue: Staff seeks to engage Ryan, LLC to conduct work related to economic development and tax increment financing calculations.

Analysis: As the Village and JLL continue to seek development proposals for the Village-owned Madison Street properties, staff recommend engaging Ryan, LLC to prepare an updated financial analysis of potential development scenarios. This analysis will provide the Village Board with clear, objective data to guide its consideration of potential future development opportunities and ensure that decisions are made with a comprehensive understanding of the fiscal implications.

Ryan, LLC has served as the Village's TIF consultant for several years and assists the Village with annual TIF reports and projections.

Board Action:

The following motion would be appropriate:

- *Motion to Approve a Professional Services Agreement with Ryan, LLC in an amount not to exceed \$27,500 and Authorize the Village Administrator to Execute the Contract Subject to Final Attorney Review*

Attachments

- Ryan Service Agreement

CREDITS AND INCENTIVES SERVICES AGREEMENT

This Credits and Incentives Services Agreement (“Agreement”) is entered into as of the Effective Date indicated below by and between Ryan and Client as defined below.

PARTIES			
Ryan	Ryan, LLC, a Delaware limited liability company and its affiliates	Client	Village of River Forest, Illinois
Address	227 West Monroe Street Suite 4200 Chicago, Illinois 60606	Address	400 Park Avenue River Forest, Illinois 60305
Ryan Principal	Sharon Roberts	Client Contact	Matthew Walsh
Email	Sharon.Roberts@ryan.com	Email	MWalsh@vrf.us
Telephone	972.934.0022	Telephone	708.714.3563
ENGAGEMENT SCOPE			
Effective Date	9/9/2025	Term Date	36-months
Tax Periods	Not Applicable	Auto-Renewal	No
Billing Cycle	Monthly	Payment Term	Net 60 days
Annual Increase	4% (Hourly and Fixed Fee only)	Entities	Listed in Exhibit A to this Agreement
CONSULTING SERVICES			
Yes	Economic Development and Tax Increment Financing	Hourly	\$315 (Blended)

Definitions: “Ryan” and “Client” mean the entities and their affiliates that are set forth on page 1. “Parties” means collectively Ryan and Client, and “Party” means singularly Ryan or Client. “Services” means the Services listed with a “Yes” in the Engaged column on page 1.

1. Fees.

- a. “Hourly Fee” will be calculated by multiplying the number of hours required to perform the applicable Services by the applicable Fee Rate.
- b. Client shall pay all invoices in full by the Payment Term or interest will accrue at the rate of one and one-half percent (1.5%) per month on past due fees. Ryan will accept electronic funds transfers from the automated clearing house (“ACH”) or paper checks. ACH instructions will be printed on the Client’s invoice. Any other payment method selected by Client will require Ryan’s prior approval and reimbursement of any third-party payment transmission or processing fees incurred by Ryan. Client shall reimburse Ryan for any collection costs incurred by Ryan in connection with invoices more than sixty (60) days past due.
- c. The rate(s) used to calculate Ryan’s Fixed Fees and Hourly Fees will automatically increase by the “Annual Increase” percentage indicated on page 1 effective each January 1. In addition, if applicable, the rate(s) in Schedule 2 herein may be increased from time to time by email notification, but no more frequently than once every twelve (12) months.

2. Expenses.

- a. Where Ryan is performing Services for an Hourly Fee or Fixed Fee, Client shall reimburse Ryan for all expenses. Client shall be directly responsible for paying all third-party professional fees, including lawyers’ fees. Expenses that are reimbursable to Ryan shall be limited to reasonable out-of-pocket costs that are actually incurred by Ryan and approved in advance by Client.

3. Term.

- a. This Agreement is effective from the Effective Date until the Term Date as indicated on page 1 of this Agreement but shall be extended to cover appeals filed by Ryan that remain open on the Term Date. Notwithstanding, and upon written pre-authorization and approval by Client, Ryan may begin its Services to Client while Client seeks requisite approval from any applicable municipality leadership, governing body, or the like. Compensation for such Services shall be due and payable to Ryan, per the payment terms described above, regardless of such requisite approval being in place at the time such Services were performed. Where “Auto-Renewal” is agreed to as “Yes” on page 1, this Agreement will automatically renew for additional one-year periods on each anniversary of the Term Date (the “Renewal Date”). Notwithstanding any automatic renewal, either Party may elect not to renew this Agreement by giving the other Party written notice of such election at least thirty (30) days prior to the next Renewal Date.
- b. Any termination or expiration of this Agreement or any other language herein will not reduce, affect, or limit Ryan’s assigned interests or right to receive compensation under this Agreement for deliverables provided or Services performed up to and including the effective date of termination or expiration, and Client shall be responsible for compensating Ryan as provided

in this Agreement for (i) fixed fees incurred by Ryan up to and including the effective date of termination or expiration; and (ii) Performance Based Fees for all credits, reduction or savings identified by Ryan up to and including the effective date of termination or expiration for which Client, or any successor to Client, receives, realizes, or recognizes any Recovery or Reduction, even if Client does not allow Ryan to participate in the pursuit of such Recoveries or Reductions.

3. Confidentiality. All non-public information received by Ryan from Client shall be considered confidential information that Ryan will disclose only to the extent necessary to provide the Services. Ryan's confidential information will include Ryan products, and content, its proprietary technology or software in all versions, forms and specifications. Neither Party shall disclose, publish, or transmit the confidential information of the other Party to any nonparty without obtaining the other Party's prior written approval. This non-disclosure provision does not apply to: (i) Ryan fulfilling its Services under the Engagement Scope; (ii) either Party sharing data as necessary with its wholly-owned affiliates, subcontractors, or agents; (iii) either Party utilizing the services of a commercially reasonable nonparty data hosting provider; (iv) an official order of any court of competent jurisdiction; (v) information independently developed by the receiving Party; (vi) information previously known to the receiving Party without any obligation of confidentiality; or (vii) information rightfully received by the receiving Party from a nonparty without any obligation of confidentiality. At the end of this engagement, Ryan shall return or confirm the destruction of all Client data in Ryan's possession; provided, however, Ryan may retain Client data contained in Ryan's professional work papers and secure, archival computer backup files maintained in the ordinary course of business and in derivative works where identification of the source has been removed. Ryan will implement and maintain reasonable administrative, organizational, and technical safeguards designed for the protection, confidentiality, and integrity of Client data and will adhere to any applicable regulations governing the handling of personal identification information, including the California Consumer Protection Act and the European General Data Protection Regulations.

Limitation of Liability. Ryan's liability for all claims, liability, damages, or expenses under any theory arising under or relating to Ryan's performance of Services shall not exceed \$1,000,000. In addition to the foregoing, neither Party shall be liable under this Agreement for any claim involving indirect, exemplary, incidental, special, or consequential damages or costs, lost or damaged data, or loss of profit or goodwill, whether foreseeable or not, even if such Party has been advised of the possibility of such damages.

4. No Representation Before the IRS. Neither Ryan nor any of its employees will provide any legal or accounting services to Client in connection with this Agreement. Neither Ryan nor any employee of Ryan will serve in a representative capacity on behalf or before the Internal Revenue Service ("IRS"), nor will Ryan or any employee of Ryan obtain a power of attorney (on IRS Form 2848 or otherwise) authorizing Ryan or such employee to represent Client before the IRS. If it becomes necessary for Client to have a representative before the IRS or if it becomes necessary for Ryan to engage a party to provide professional services in support of Ryan's obligations under this Agreement, Ryan may, at its option, engage a representative or such third party on behalf of Client to represent Client before the IRS or provide such professional services, as the case may be. Such engagement shall (i) be at Ryan's expense, provided that in the case of an Adjudication, Ryan's fee shall be adjusted as set forth above; and (ii) be subject to Client's approval, provided that Client agrees not to unreasonably withhold or condition such approval. Ryan will provide assistance to such representative, but such assistance shall be limited to providing the factual basis for the filing of claims for refund and other tax returns filed by Client pursuant to this Agreement and the information supplied on such returns.

5. General. This Agreement, along with Exhibit A, and Schedules 1 and 2, constitutes the entire agreement between the Parties and supersedes all other oral and written proposals, representations, agreements, and other communications between the Parties with respect to the subject matter. Any change, waiver, modification, or other amendment of any provision of this Agreement shall be binding and effective only with the prior written consent of both Parties. Neither Party may assign or otherwise transfer any benefit or obligation arising under this Agreement without the prior written consent of the other Party, except to an affiliate or successor in interest to substantially all of the stock or assets of the Party. This Agreement shall be governed by and construed in accordance with the laws of the State of Texas, with exclusive venue residing in a court of competent jurisdiction in Dallas, Dallas County, Texas. In the event of any legal action brought to enforce this Agreement, the prevailing Party shall be entitled to recover its reasonable lawyers' fees and costs. Each Party warrants the act of placing an electronic signature on this document, including a digital image or encrypted data, shall have the same effect of a manual signing, was done with the authority to legally bind the Party, and no claim will be brought by the Party alleging that this document was not properly signed. Notices shall be emailed and mailed certified mail to the Parties at the Addresses listed on page 1 above along with copies to: chairman@ryan.com and legal.notices@ryan.com.



IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed as of the date set forth below.

Ryan, LLC:

By: _____

Printed Name: _____

Title: _____

Date: _____

Village of River Forest, Illinois:

By: _____

Printed Name: _____

Title: _____

Date: _____

Attachments:

Exhibit A – Client Entities

Schedule 1 – Description of Services

Schedule 2 – Fee Rate(s)

EXHIBIT A – CLIENT ENTITIES

Village of River Forest, Illinois

SCHEDULE 1 – DESCRIPTION OF SERVICES

I. CONSULTING SERVICES

A. Economic Development and Tax Increment Financing (“TIF”)

1. Madison Street TIF Projects- Financial Analysis

- Assist Client in evaluating and preparing financial projections of incremental property taxes and other municipal taxes based on proposed developments identified by the Village with respect to the development proposals for the redevelopment of the 7620 West Madison parcel located within the Village’s Madison Street TIF District. Evaluation will be based on proposed user mixes, phased developments, project costs, timetable for implementation and other related factors.
- Assist Client in finalization of strategies and priorities and provide professional opinions on alternatives available to Client in determining the best alternatives available to fund the redevelopment projects to be implemented.
- Advise Client regarding provisions required that might impact either the proposed financial structure or Client’s ability to deliver economic development funding assistance in a timely manner.
- Provide Client with an analysis of proposed tax increment and any other revenue/cost projections and summarize the potential funding advantages/disadvantages of various funding strategies.
- Make a thorough review of the proposed development strategies to advise Client of any problems or concerns regarding provisions and/or conditions that might adversely impact any of the proposed financial structures.
- Provide recommendations in a report to Client for funding strategies to be evaluated with regards to their likelihood to succeed and meet Client’s economic development goals.
- Meet with Client to discuss the report and to obtain Client input prior to formal submission. Make an oral presentation to the Client as deemed appropriate by the Client.

B. Out-of-Scope Consulting (As Requested). “Out-of-Scope Consulting” means any other services that are not specifically described under another service description (e.g., economic impact study or labor analytics study). An exchange of emails by employees of the Parties who have the title of Manager or above will be sufficient to confirm the engagement of Ryan to perform Out-of-Scope Consulting.

SCHEDULE 2 - FEE RATE(S)

Client agrees to pay Ryan an hourly rate of \$315 for the Services based on the time that Ryan's professionals spend performing them. Ryan's hourly rate(s) are chargeable in one-fourth (1/4th) hour increments and are billed monthly. The hourly rate(s) will increase annually.

Ryan estimates that the costs for Services to be \$27,500 with respect to the scope of services as requested by the Client on the above Schedule 1 under Section I (A). Should Client authorize any additional services from Ryan pursuant to this Agreement, such Services will be billed on an hourly rate as described above.



Village of River Forest
Village Administrator's Office

400 Park Avenue
River Forest, IL 60305
Tel: 708-366-8500

MEMORANDUM

Date: October 13, 2025
To: Village President Cathy Adduci
Village Board of Trustees
From: Matt Walsh, Village Administrator
Subj: Discussion of Term Limit Referendum & Synopsis of Legal Analysis

Background: At the September 8th Village Board meeting, the Village Board directed staff to prepare a synopsis of the legal analysis performed by Village Attorney Lance Malina. This synopsis summarizes both the initial legal analysis provided to the Village Board on September 5, 2025 and the supplemental analysis provided to the Board on October 6, 2025 addressing outstanding questions from the September board meeting.

The purpose of the legal analysis is to provide guidance to the Village Board on how to resolve the ambiguity created by the April 1, 2025 referendum petition. Staff is seeking direction from the Village Board on how to proceed, and formal, final action will be placed on a future agenda for consideration.

Attorney Malina's analysis explains the types of referendum questions, provides background on the legal method for imposing term limits, reviews the referendum petitions in question and provides options for how to resolve the ambiguity.

➤ **Types of Referenda**

The root of the term limit issue is whether the April 1, 2025 referendum is binding or advisory. Each type of question has a different legal effect. A binding referendum implements a proposed rule change if approved by a majority of voters. An advisory referendum does not have an automatic legal impact, and may be used to simply gather opinions of the voters on a given topic. A municipality may choose to ignore the results of an advisory referendum.

Advisory and binding referenda may be placed on the ballot by resident petition or by resolution of the Village Board.

➤ **Method for Imposing Term Limits**

The only process that can alter a municipality's form of government, including the imposition of term limits on local officials, is by the passage of a binding referendum by voters. The

Illinois Constitution states that non-home rule municipalities have the authority “to provide by *referendum* for their officers, manner of selection and terms of office” Illinois Constitution art. VII, §7(3). The Constitution does not provide for any other method to enact term limits other than by binding referendum.

At the September 8 meeting, Trustee Bachner asked whether the language in Section 3.1-10-17 of the Illinois Municipal Code allows for municipalities to enact term limits by ordinance. The language in Section 3.1-10-17 reads “The imposition of term limits by referendum, ordinance, or otherwise must be prospective.” The language is meant to address the question of whether municipalities can impose term limits retroactively or proactively. Attorney Malina’s analysis determines that the language does not enable municipalities to impose term limits by simply passing an ordinance, as the Illinois Constitution states that such a change must be made by binding referendum.

During the September 8th discussion, Trustee Keskitalo noted that the Village of Tinley Park may have imposed term limits by ordinance alone. Attorney Malina found that the 2014 ordinance adopted by the Village of Tinley Park merely confirmed the results of a binding referendum that passed on November 4, 2014. The language in the Tinley Park ordinance specifically references the binding referendum. That binding referendum was originally placed on the ballot by resolution of the Tinley Park Village Board.

➤ **April 1, 2025 River Forest Term Limit Referendum**

In December 2024, a resident submitted a resident petition to place a referendum imposing term limits for Village President, Trustees and Clerk on the April 1, 2025 ballot.

The language of any referendum petition determines whether the question will be treated as binding or advisory. The petition sheets submitted each include contradictory references to both “binding” and “advisory” questions. When there is confusion caused by petitions, the petition could be challenged and a determination could be made to not certify (not place on the ballot) the referendum. There were no challenges filed objecting to the petition in question.

The Village Clerk is responsible for certifying (placing on the ballot) referendum questions to the Cook County Clerk. Upon reviewing the contradictory language of petition documents, the Village Attorney advised the Clerk that the referendum could be denied certification due to the unclear language. The Village Clerk submitted the petitions to the Cook County Clerk without any direction as to whether the referendum is advisory or binding. The question appeared on the April 1 ballot and received a majority of favorable votes.

➤ **Legal Status & Next Steps**

Given the contradictory language on the petition sheets, the legal status of the referendum remains unclear. The language of the referendum petition determines how the question

should be treated. The status will remain unclear until a future candidate seeks a term that exceeds the proposed term limit. At that time, a resident could challenge the candidate's qualification for office alleging the candidate is in violation of a binding referendum limit by serving beyond the maximum number of terms. Upon reviewing the challenge, the Local Election Board would need to determine whether the 2025 referendum was binding or advisory.

Attorney Malina's opinion is that the Village Board cannot resolve what type of referendum the April 1, 2025 question was by legislative action. If the Village Board were to pass an ordinance adding term limits to the Village Code that reflect the April question, the action would not have a legal effect. An ordinance would not resolve the confusion created by the petitions. A potential ordinance could be subject to legal challenge, as someone can reasonably object in the future stating the 2025 question was merely advisory due to the contradictory petition language.

For the Village Board to resolve the ambiguity, the Malina suggests the Board can place a clearly binding term limits referendum on a future ballot. A binding referendum could be placed on the March 17, 2026 primary ballot, the November 3, 2026 general election ballot or the April 6, 2027 ballot. Placement on any of these ballots would still apply to official terms beginning in 2027, as proposed by the April 1, 2025 question.