



Village of WILLOWBROOK

Mayor

Frank A. Trilla

Village Clerk

Deborah Hahn

Village Trustees

Mark L. Astrella

Sue Berglund

Umberto Davi

Michael Mistele

Gayle Neal

Gregory Ruffolo

A SPECIAL MEETING OF THE BOARD OF TRUSTEES OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON THURSDAY, JANUARY 11, 2024 AT 5:30 P.M. AT THE COMMUNITY RESOURCE CENTER, 825 MIDWAY DRIVE, IN THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS.

1. CALL TO ORDER
2. ROLL CALL
3. PLEDGE OF ALLEGIANCE
4. VISITOR'S BUSINESS – Public Comment is Limited to Three Minutes Per Person
5. DISCUSSION – BUDGET WORKSHOP #1
 - a. 2023/2024 General Fund Budget Update
 - b. 2024-2029 Capital Improvement Program (CIP)
6. ADJOURNMENT



Proud Member of the
Illinois Route 66 Scenic Byway



Village of
WILLOWBROOK

**Village Administrator's
Office**

BUDGET WORKSHOP #1

AGENDA ITEM NO: 5.

DATE: January 11, 2024

SUBJECT:

DISCUSSION OF THE FOLLOWING ITEMS:

- a. 2023/2024 General Fund Budget Update
- b. 2024-2029 Capital Improvement Program (CIP)

STAFF REPORT

TO: Mayor Trilla and Board of Trustees
FROM: Lora Flori, Chief Financial Officer
Alex Arteaga, Assistant to the Village Administrator
THROUGH: Sean Halloran, Village Administrator

ITEM COMMENTARY (BACKGROUND, DISCUSSION, RECOMMENDATIONS, ETC.)

Staff is planning to kick off the annual budget process with the Board with the following three budget workshops:

1. January 11, 2024 – Budget Workshop #1
 - o 2023-2024 General Fund Budget Update,
 - o 2024-2029 Capital Improvement Program (CIP)
2. February 15, 2024 – Budget Workshop #2
 - o 2023-2024 General Fund Budget Update
 - o 2024-2025 General Fund Proposed Budget Discussion
3. March 14, 2024 – Budget Workshop #3
 - o Final Review of Proposed CIP, and General Fund,
 - o 2023-2024 & 2024-2025 Water Fund Review,
 - o 2023-2024 & 2024-2025 Business District Fund Review

At the first Budget Workshop, January 11, 2024, staff is prepared to discuss this fiscal year's projection for the General Fund, and the five-year Capital Improvement Program.

1. GENERAL FUND PROJECTIONS FOR 2023-2024 FISCAL YEAR

While the economy was expected to enter a recession throughout the country, the Village has not seen those effects or ramifications on the local economy. Most of the major General Fund revenue categories have seen significant increases from projections and prior year actuals. In April 2023, the Village Board adopted the 2023-2024 budget that had a projected surplus of \$452,893. The surplus was lowered from previous years based on a projected slowing down of top-tier revenues (Sales Tax and Home Rule Sales Tax) and the use of a different cost projection model from prior budgets.

While some of the actual revenues received to date have performed better than initially anticipated, the Village continues to remain cautious and cognizant of the current economy. The projections remain conservative as the pending effects of ongoing inflation, along with related economic impacts, may appear in the next year. Sales



taxes, income taxes, and places of eating taxes continue to outperform the budgeted estimates that were approved by the Board in April 2023. Of course, these projections will vary depending on the full economic impacts.

REVENUE			
	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
TAXES	\$12,315,724	\$13,028,234	\$712,510
INTERGOVERNMENTAL	\$225,000	\$410,000	\$185,000
LICENSES AND PERMITS	\$527,058	\$570,173	\$43,115
FINES	\$967,459	\$1,116,105	\$148,646
CHARGES FOR SERVICES	\$449,304	\$309,040	-\$140,264
MISCELLANEOUS	\$193,000	\$347,535	\$154,535
INTEREST INCOME	\$118,653	\$388,753	\$270,100
TOTAL GENERAL FUND REVENUE	\$14,796,198	\$16,169,840	\$1,373,642

The chart above details the current estimate for 2023-24 revenues for the General Fund. It should be noted that this projection is based on a growing tax base primarily within the elastic sources of revenue (sales tax, home rule sales tax, and places of eating tax) and one-time revenue collections from the Retail Theft Grant.

In addition to the increased revenue, staff has seen a significant decrease in projected expenditures across almost every department, except the Village Administrator's Office. The specific reason why the VAO is higher is due to paying for the reimbursable Retail Theft grant costs that were not budgeted. Since the first quarter of the year, operating expenditures have been trending downwards compared to budgeted costs. As with revenues, these costs are continuing to be monitored and will be updated at each upcoming budget workshop.

EXPENDITURES			
	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
Village Administrator's Office* (VAO)	\$2,816,536	\$3,151,193	\$334,657
Community Development	\$587,320	\$527,685	-\$59,635
Parks and Recreation	\$799,045	\$693,161	-\$105,884
Police	\$6,361,511	\$6,290,307	-\$71,204
Public Works	\$1,163,119	\$1,159,441	-\$3,678
TOTAL OPERATING COSTS	\$11,727,531	\$11,821,787	\$94,256
Capital Improvement Program	\$2,609,100	\$2,357,963	-\$251,137
TOTAL EXPENDITURES	\$14,336,631	\$14,179,750	-\$156,881

*The VAO consists of Board of Trustees, Board of Police Commissioners, Administration and Finance.



GENERAL FUND PROJECTION			
REVENUES			
	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
TAXES	\$12,315,724	\$13,028,234	\$712,510
INTERGOVERNMENTAL	\$225,000	\$410,000	\$185,000
LICENSES AND PERMITS	\$527,058	\$570,173	\$43,115
FINES	\$967,459	\$1,116,105	\$148,646
CHARGES FOR SERVICES	\$449,304	\$309,040	-\$140,264
MISCELLANEOUS	\$193,000	\$347,535	\$154,535
INTEREST INCOME	\$118,653	\$388,753	\$270,100
TOTAL GENERAL FUND REVENUES	\$14,796,198	\$16,169,840	\$1,373,642
EXPENDITURES			
	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
Village Administrator's Office* (VAO)	\$2,816,536	\$3,151,193	\$334,657
Community Development	\$587,320	\$527,685	-\$59,635
Parks and Recreation	\$799,045	\$693,161	-\$105,884
Police	\$6,361,511	\$6,290,307	-\$71,204
Public Works	\$1,163,119	\$1,159,441	-\$3,678
TOTAL OPERATING COSTS	\$11,727,531	\$11,821,787	\$94,256
Capital Improvement Program	\$2,609,100	\$2,357,963	-\$251,137
TOTAL EXPENDITURES	\$14,336,631	\$14,179,750	-\$156,881
TOTAL FUND PERFORMANCE			
	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
Surplus/Deficit	\$459,567	\$1,990,090	\$1,530,523
Fund Balance	\$5,277,389	\$7,298,379	\$1,990,090
Fund Balance Percentage	45%	61%	16%

2. CAPITAL IMPROVEMENT PROGRAM (CIP)

A Capital Improvement Program (CIP) is a financial planning, budgeting, and management tool that calls for strategic investments in the Village's infrastructure, such as roads, sidewalks, water lines, public facilities, and equipment. The CIP also includes heavy machinery, building improvements, vehicles, and repairs. Deferral of needed infrastructure maintenance activities would only serve to increase overall costs over the long term. The development of the Capital Improvement Program consists of staff input, public input, and a review process from the Board of Trustees.

The CIP is the multi-year plan that identifies capital projects that are proposed for funding during the program period and is subject to annual revisions as part of the budget planning process. The CIP lists each proposed capital project, the year when the project is anticipated to be undertaken, the amount expected to be expended on the project each year, and the proposed sources of funding. Based on these individual project details, projections for capital



expenditure needed each year are prepared. The projects are then matched with funding available from all sources, including current revenues, grants, and other intergovernmental assistance, as well as borrowing. Thus, a Capital Improvement Program represents a balance between project requests, and current and future financing capabilities.

The projects listed in the 2024-2025 draft CIP reflect a \$8,038,300 budget, including \$3,216,000 for road and sidewalk infrastructure, \$221,000 for equipment, and \$4,517,000 for Village facilities. The attached draft budget shows a summary of the 2024-2029 CIP sources and uses along with a breakdown of the major projects. The projects slated for the years 2024-2029 of the 5-year CIP are for planning purposes only, as funding for those years will be appropriately allocated by the Board of Trustees during annual budget cycles.

Highlights of the 2024-25 **Road and Sidewalk Infrastructure** projects include:

- Executive Drive Stormwater Project – \$3,200,000 – **General Obligation Bond**
- Brookbank Road Stormwater Culvert Improvement – \$16,000 – **General Fund**

Highlights of the 2024-25 **Village Equipment** projects include:

- Waterford Street Sign Replacement – \$16,000 – **General Fund**
- Park Grill Replacements – \$5,000 – **General Fund**
- Mobile Livescan Equipment – \$15,000 – **General Fund**
- 4106 Combo Loader Replacement – \$185,000 – **General Fund**

2024-2025 Village Equipment		
Project Title	Department	Cost
Waterford Street Sign Replacement	Public Works	\$16,000
Park Grill Replacements	Parks and Recreation	\$5,000
Mobile Livescan Equipment	Police	\$15,000
4106 Combo Loader Replacement	Public Works	\$185,000

Highlights of the 2024-25 **Village Facilities** projects include:

- Borse Community Park Improvement Project Phase II – \$1,330,000 – **General Obligation Bond**
- Creekside Park Improvement Project – \$1,300,000 – **General Obligation Bond**
- Farmingdale Terrace Park Improvement Project – \$975,000 – **General Obligation Bond**
- Willow Pond Fishing Pier Replacement Project – \$30,000 – **General Fund**
- Emergency Operations Center Upgrade – \$50,000 – **General Fund**

Highlights of the 2024-25 **Water Infrastructure** projects include:

- Maintenance at the Water Towers – \$25,000 – **Water Fund**

Borse Community Park Improvement Project

Since Borse Park is the Community Park for the Village, it's imperative that the Board, staff, and residents carefully plan for an improvement of this park. The scale of this project will likely take three years based on the funds available. As of right now, staff is proposing Phase II of the project begin in May 2024 and finish by winter 2024.

Phase II, which is anticipated to begin in May 2024 and be completed in fall 2024 will include the following upgrades:

- South Parking lot upgrade, specifically a change to permeable paving parking lot.
- Installation of a walking pathway near the south parking lot to the baseball field.
- Removal of the nature trail from previous plans.



- Pedestrian bridge over Sawmill Creek from the Eleanor Place parking lot to Borse Community Park
- Pathway lights along the walking paths throughout the park.
- Installation of pickleball courts.

Phase III, which is expected to begin in May 2025 and be completed in fall 2025, will include the following upgrades:

- Installation of a spray park/playground in the southeast corner of the park.
- Pour-in-place play surface and new playground equipment.
- Challenge course.

Creekside Park Improvement Project

This project will include the following improvements:

- Replacement of the deteriorating bridges.
- Replacement of the playground with new equipment and pour-in-place play surface.
- Replacement of woodchips to concrete along the existing path and an ADA-compliant walking path from the entry to the park to the playground.

Farmingdale Terrace Park Improvement Project

This project will include the following improvements:

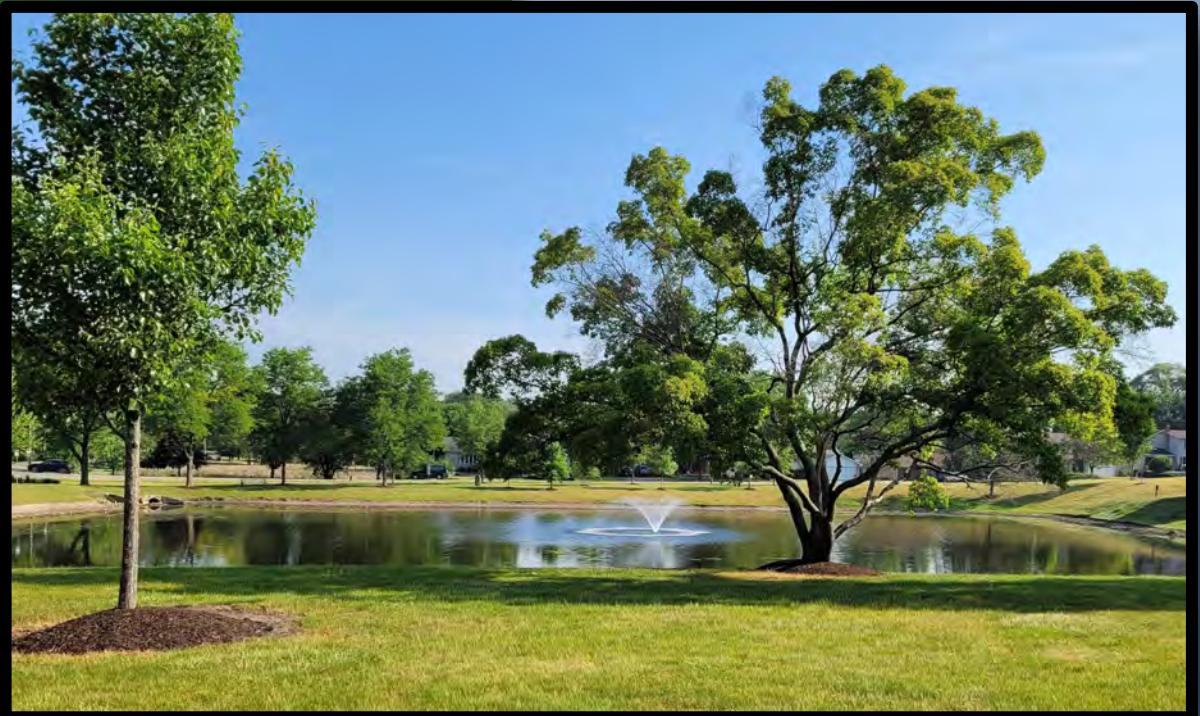
- Replacement of the playground with new equipment and pour-in-place play surface.
- New picnic shelter.
- Paved walking loop.
- Additional trees and garden.
- Replacement site furniture.
- Additional parking

Willow Pond Fishing Pier Replacement

This project consists of the replacement of the fishing pier at Willow Pond. The deck is deteriorating and is due for a replacement in this year's capital budget.

Emergency Operations Center Upgrade

In an effort to ensure the Police department is fully equipped to handle any type of disaster, Village staff is recommending improvements to the Training Room that will include new monitors, cabling, and other technology to allow the space to be deployed for use in case of an emergency.



Village of
WILLOWBROOK^K
ANNUAL BUDGET 2024/2025



TABLE OF CONTENTS

General Fund Summary	2	Parks & Recreation	19
Elected Officials – Board of Trustees	3	Summary Costs	20
Summary Costs	3	Line-Item Detail	21
Line-Item Detail.....	4	Police	23
Elected Officials – Board of Police Commissioners	5	Summary Costs	24
Summary Costs	5	Line-Item Detail	25
Line-Item Detail.....	6	Public Works	28
Village Administrator's Office – Administration	7	Summary Costs	29
Summary Costs	8	Line-Item Detail	30
Line-Item Detail.....	9	Capital Improvement Program	32
Village Administrator's Office – Finance	12	Five-Year Summary.....	33
Summary Costs	13	2024-2029 Capital Improvement Program	34
Line-Item Detail.....	14	2024-25 Capital Improvement Program	34
Community Development	15		
Summary Costs	16		
Line-Item Detail.....	17		



General Fund Summary

	2022-23 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
Taxes	\$12,959,346	\$12,315,724	\$13,028,234	\$712,510
Intergovernmental	\$738,232	\$225,000	\$410,000	\$185,000
Licenses And Permits	\$461,040	\$527,058	\$570,173	\$43,115
Fines	\$1,074,078	\$967,459	\$1,116,105	\$148,646
Charges For Services	\$492,116	\$449,304	\$309,040	-\$140,264
Miscellaneous	\$634,621	\$193,000	\$347,535	\$154,535
Interest Income	\$162,892	\$118,653	\$388,753	\$270,100
TOTAL GENERAL FUND REVENUES	\$16,522,324	\$14,796,198	\$16,169,840	\$1,373,642
	2022-23 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
Village Administrator's Office (VAO) *	\$3,296,133	\$2,816,536	\$3,151,193	\$334,657
Community Development	\$421,845	\$587,320	\$527,685	-\$59,635
Parks and Recreation	\$700,443	\$799,045	\$693,161	-\$105,884
Police	\$6,286,475	\$6,361,511	\$6,290,307	-\$71,204
Public Works	\$1,545,545	\$1,163,119	\$1,159,441	-\$3,678
Capital Improvement Program	\$3,525,240	\$2,609,100	\$2,357,963	-\$251,137
TOTAL OPERATING	\$12,250,441	\$11,727,531	\$11,821,787	\$94,256
TOTAL EXPENDITURES	\$15,775,681	\$14,336,631	\$14,179,750	-\$156,881

*Includes Board of Trustees, Board of Police Commissioners, Administration, and Finance



Elected Officials – Board of Trustees

(Board of Trustees and Board of Police Commissioners)

Board of Trustees

Summary Costs

	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
Personnel	\$69,399	\$84,107	\$73,048	\$73,048	\$0
Contractual	\$2,573	\$9,360	\$6,600	\$5,500	-\$1,100
Commodities	\$93	\$0	\$200	\$100	-\$100
Capital Maintenance	\$984	\$0	\$0	\$0	\$0
TOTAL	\$73,049	\$93,467	\$79,848	\$78,648	-\$1,200



Board of Trustees

Line-Item Detail

Account Number	Category	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
PERSONNEL						
	Regular Salaries					\$0
	Part-Time Salaries	\$70,600	\$76,800	\$65,508	\$65,508	\$0
	Overtime Salaries					\$0
	FICA Payments	\$5,482	\$6,046	\$6,650	\$6,650	\$0
	Health Insurance					\$0
	Life Insurance	\$911	\$1,261	\$890	\$890	\$0
TOTAL PERSONNEL		\$76,993	\$84,107	\$73,048	\$73,048	\$0
Account Number	Category	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
CONTRACTUAL						
01-05-410-307	Fees / Dues / Subscriptions	\$3,229	\$6,913	\$4,000	\$4,000	\$0
01-05-410-303	Fuel / Mileage / Wash		\$0	\$100	\$0	-\$100
01-05-410-201	Phone	\$315	\$0	\$500	\$0	-\$500
01-05-410-302	Printing & Publishing	\$53	\$214	\$0	\$0	\$0
01-05-420-365	Public Relations	\$41	\$0	\$0	\$0	\$0
01-05-410-304	Schools / Conferences / Travel	\$2,701	\$2,233	\$2,000	\$1,500	-\$500
01-05-410-305	Strategic Planning		\$0	\$0	\$0	\$0
TOTAL CONTRACTUAL		\$6,339	\$9,360	\$6,600	\$5,500	-\$1,100
Account Number	Category	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
COMMODITIES						
01-05-410-301	Office Supplies	\$200	\$0	\$200	\$100	-\$100
TOTAL COMMODITIES		\$200	\$0	\$200	\$100	-\$100
Account Number	Category	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
CAPITAL MAINTENANCE						
01-05-417-212	EDP Equipment / Software	\$7,340	\$102	\$0	\$0	\$0
TOTAL CAPITAL MAINTENANCE		\$7,340	\$102	\$0	\$0	\$0



Elected Officials – Board of Police Commissioners

*(Board of Trustees and **Board of Police Commissioners**)*

Board of Police Commissioners

Summary Costs

	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
Personnel	\$221	\$392	\$304	\$296	-\$8
Contractual	\$12,966	\$12,913	\$23,375	\$2,046	-\$21,329
Commodities	\$0	\$0	\$100	\$0	-\$100
Capital Maintenance					
TOTAL	\$13,187	\$13,305	\$23,779	\$2,342	-\$21,437



Board of Police Commissioners

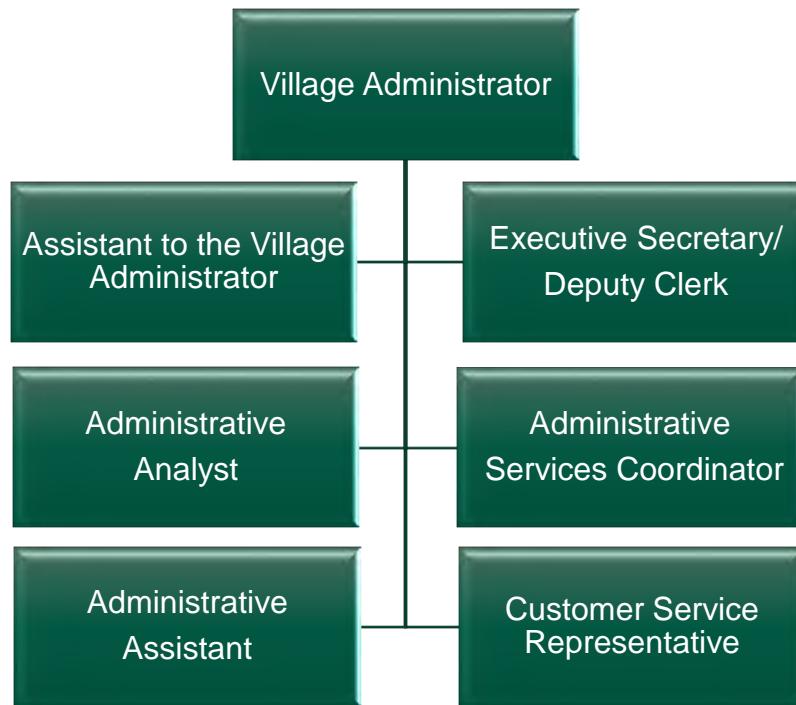
Line-Item Detail

Account Number	Category	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
PERSONNEL						
	Regular Salaries					
	Part-Time Salaries					
	Overtime Salaries					
	FICA Payments	\$15	\$11	\$76	\$76	\$0
	Health Insurance					
	Life Insurance	\$206	\$381	\$228	\$220	-\$8
TOTAL PERSONNEL		\$221	\$392	\$304	\$296	-\$8
Account Number	Category	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
CONTRACTUAL						
01-07-440-543	Exams – Physical	\$12,243	\$12,240	\$16,500	\$100	-\$16,400
01-07-435-239	BOPC Attorney	\$0		\$5,000	\$1,000	-\$4,000
01-07-435-307	Fees / Dues / Subscriptions	\$375	\$375	\$375	\$400	\$25
01-07-435-311	Postage & Meter Rent	\$0			\$0	\$0
01-07-435-302	Printing & Publishing	\$348	\$298	\$1,000	\$546	-\$454
01-07-435-304	Schools / Conferences/Travel	\$0		\$500	\$0	-\$500
TOTAL CONTRACTUAL		\$12,966	\$12,913	\$23,375	\$2,046	-\$21,329
Account Number	Category	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
COMMODITIES						
01-05-410-301	Office Supplies	\$0	\$0	\$100	\$0	-\$100
TOTAL COMMODITIES		\$0	\$0	\$100	\$0	-\$100
Account Number	Category	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
CAPITAL MAINTENANCE						
TOTAL CAPITAL MAINTENANCE		\$0	\$0	\$0	\$0	\$0



Village Administrator's Office – Administration

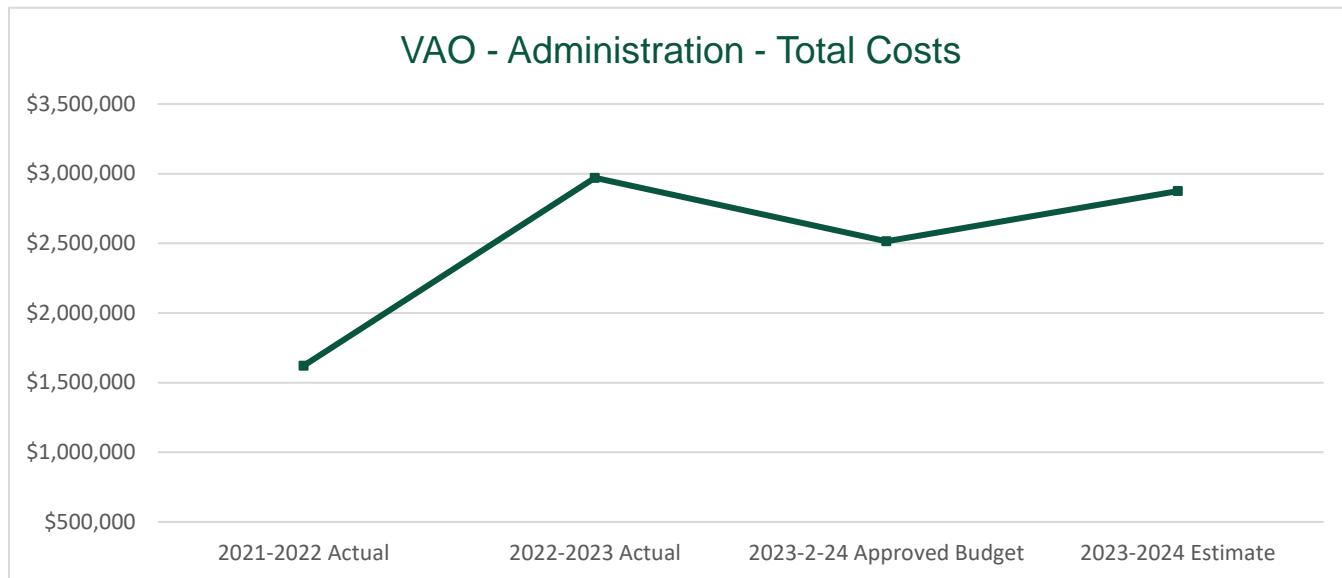
(Administration and Finance)





Village Administrator's Office – Administration Summary Costs

	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
Personnel	\$635,231	\$747,341	\$825,483	\$919,517	\$94,034
Contractual	\$1,387,405	\$2,158,282	\$1,679,140	\$1,946,275	\$267,135
Commodities	\$9,237	\$35,017	\$9,000	\$9,376	\$376
Capital Maintenance	\$49,786	\$29,610	\$0	\$0	\$0
TOTAL	\$1,620,889	\$2,970,250	\$2,513,623	\$2,875,168	\$361,545





Village Administrator's Office – Administration

Line-Item Detail

Account Number	Category	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
PERSONNEL						
	Regular Salaries	\$465,900	\$463,690	\$534,523	\$615,577	\$81,054
	Part-Time Salaries				\$0	\$0
	Overtime Salaries	\$4,171	\$4,171	\$2,500	\$2,500	\$0
	FICA Payments	\$28,054	\$33,119	\$42,956	\$44,889	\$1,933
	IMRF Payments	\$88,926	\$88,926	\$104,052	\$108,734	\$4,682
	Insurance	\$48,180	\$116,393	\$141,452	\$147,817	\$6,365
TOTAL PERSONNEL		\$635,231	\$747,341	\$825,483	\$919,517	\$94,034
Account Number	Category	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
CONTRACTUAL						
01-10-471-253	Administrative Services	\$36,799	\$18,876	\$0	\$0	\$0
01-10-485-602	Building Improvements	\$693	\$14,671	\$5,000	\$0	-\$5,000
01-10-455-355	Commissary Provision	\$2,383	\$5,677	\$5,000	\$4,369	-\$631
01-10-490-799	Contingencies	\$86,997	\$110,553	\$75,000	\$279,573	\$204,573
01-10-455-315	Copy Service	\$5,751	\$1,350	\$3,600	\$1,800	-\$1,800
01-10-460-267	Document Storage / Scanning	\$30,400	\$22,936	\$3,000	\$0	-\$3,000
01-10-460-212	EDP Equipment / Software	\$22,608	\$0	\$5,000	\$0	-\$5,000
01-10-460-263	EDP Licenses	\$30,064	\$19,419	\$16,500	\$31,000	\$14,500
01-10-466-240	Energy / ComEd (835 Midway)	\$3,724	\$3,749	\$3,000	\$3,900	\$900
01-10-455-307	Fees / Dues / Subscription	\$11,336	\$28,609	\$10,000	\$25,000	\$15,000
01-10-455-303	Fuel / Mileage / Wash	\$796	\$3,044	\$750	\$3,763	\$3,013
01-10-460-306	Information Technology Services	\$55,270	\$155,448	\$85,200	\$85,600	\$400
01-10-480-272	Insurance –IRMA	\$246,510		\$0	\$0	\$0



Account Number	Category	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
01-10-460-225	Internet / Website Hosting	\$15,311	\$36,920	\$37,000	\$45,125	\$8,125
01-10-466-293	Landscape - Village Hall	\$104	\$0	\$1,500	\$0	-\$1,500
01-10-455-266	Legal Services	\$202,342	\$298,926	\$181,600	\$195,000	\$13,400
01-10-466-228	Maintenance - Building	\$72,856	\$64,226	\$75,000	\$175,000	\$100,000
01-10-466-236	Nicor Gas (835 Midway)	\$3,019	\$3,118	\$3,000	\$2,640	-\$360
01-10-455-131	Personnel Recruitment	\$4,269	\$3,846	\$1,500	\$1,000	-\$500
01-10-455-311	Postage & Meter Rent	\$3,278	\$4,330	\$5,000	\$5,451	\$451
01-10-455-302	Printing & Publishing	\$15,596	\$2,304	\$5,500	\$10,000	\$4,500
01-10-475-365	Public Relations	\$5,214	\$610	\$2,500	\$225	-\$2,275
01-10-466-251	Sanitary (835 Midway)	\$730	\$560	\$750	\$500	-\$250
01-10-480-273	Self-Insurance – Deductible	\$20,000	\$27,894	\$15,000	\$16,221	\$1,221
	Special Projects	\$97,563	\$78,890	\$115,000	\$0	-\$115,000
01-10-455-305	Strategic Planning	\$0	\$0	\$0	\$0	\$0
01-10-455-304	Training	\$17,684	\$15,166	\$17,500	\$11,500	-\$6,000
01-10-455-201	Telephones	\$2,290	\$6,370	\$7,500	\$13,062	\$5,562
01-10-900-112	Transfer To Debt Service - 2015	\$280,739	\$322,709	\$280,739	\$322,720	\$41,981
01-10-900-115	Transfer To Debt Service – 2022A		\$194,198	\$346,096	\$346,096	\$0
01-10-900-113	Transfer To Debt Service – 2022B		\$520,453	\$363,905	\$363,905	\$0
01-10-630-305	Tuition Reimbursement		\$0	\$3,000	\$780	-\$2,220
01-10-485-642	Village Hall / Parks Signage	\$113,079	\$191,576	\$0	\$0	\$0
01-10-480-276	Wellness	\$0	\$1,854	\$5,000	\$2,044	-\$2,956
TOTAL CONTRACTUAL		\$1,387,405	\$2,158,282	\$1,679,140	\$1,946,275	\$267,135

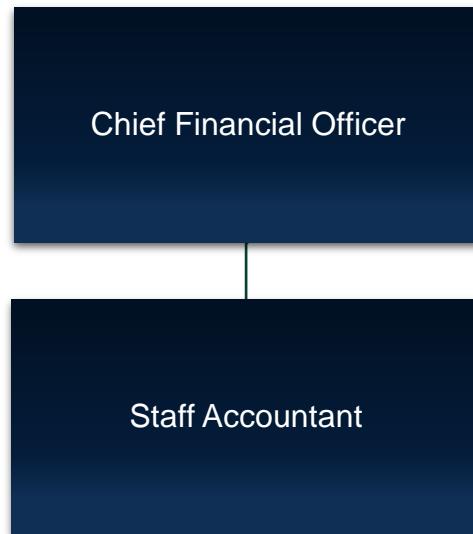


Account Number	Category	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
COMMODITIES						
01-10-466-351	Building Maintenance Supplies	\$1,328	\$22,181	\$3,500	\$4,500	\$1,000
01-10-455-301	Office Supplies	\$7,909	\$12,836	\$5,500	\$4,876	-\$624
<i>TOTAL COMMODITIES</i>		\$9,237	\$35,017	\$9,000	\$9,376	\$376
Account Number	Category	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
CAPITAL MAINTENANCE						
01-10-485-611	Furniture & Office Equipment	\$1,859	\$29,610	\$0	\$0	\$0
01-10-900-114	Transfer To LAFER	\$47,927	\$0	\$0	\$0	\$0
<i>TOTAL CAPITAL MAINTENANCE</i>		\$49,786	\$29,610	\$0	\$0	\$0



Village Administrator's Office – Finance

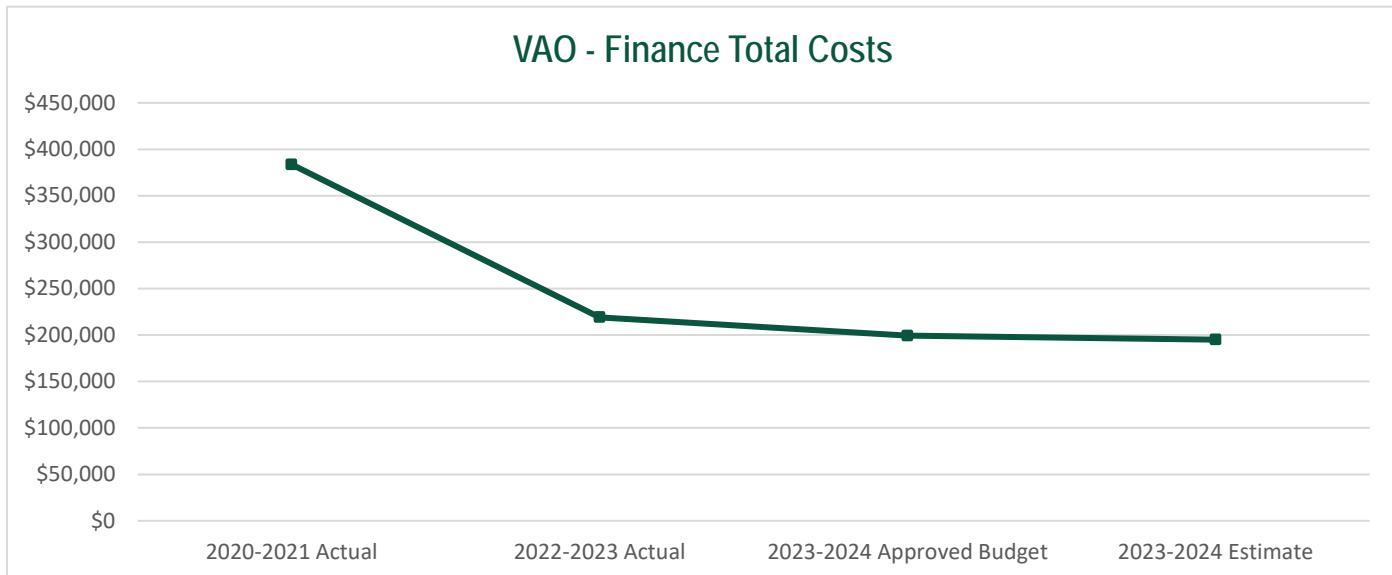
*(Administration and **Finance**)*





Village Administrator's Office – Finance
Summary Costs

	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
Personnel	\$377,723	\$54,345	\$0	\$0	\$0
Contractual	\$56,200	\$163,813	\$199,286	\$195,035	-\$4,251
Commodities	\$2,500	\$953	\$0	\$0	\$0
Capital Maintenance	\$0	\$0	\$0	\$0	\$0
TOTAL	\$436,423	\$219,111	\$199,286	\$195,035	-\$4,251





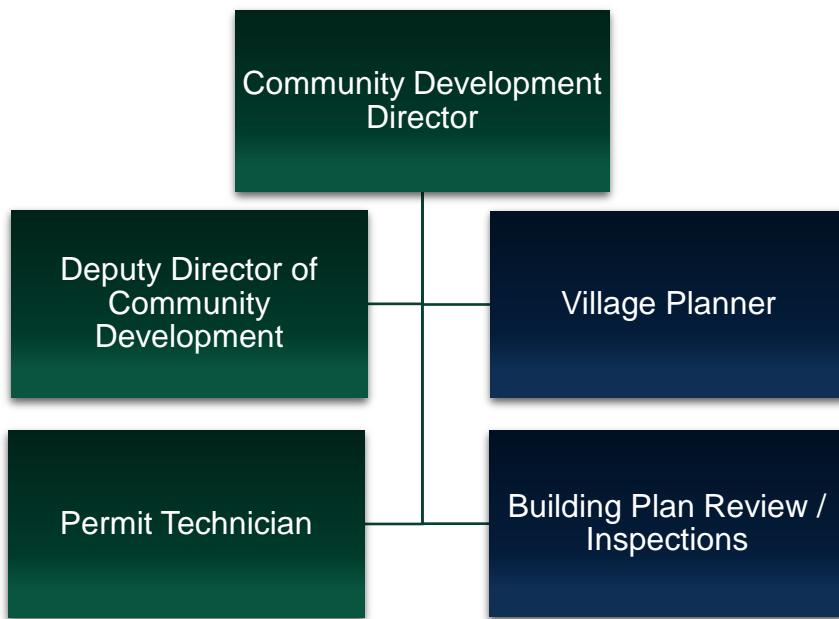
Village Administrator's Office – Finance

Line-Item Detail

Account Number	Category	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
PERSONNEL						
	Regular Salaries	\$261,431	\$41,903	\$0	\$0	\$0
	Part-Time Salaries	\$0	\$0	\$0	\$0	\$0
	Overtime Salaries	\$1,000	\$0	\$0	\$0	\$0
	Longevity Pay	\$0	\$0	\$0	\$0	\$0
	Auto Allowance	\$0	\$0	\$0	\$0	\$0
	FICA Payments	\$20,244	\$3,241	\$0	\$0	\$0
	IMRF Payments	\$55,104	\$9,201	\$0	\$0	\$0
	Insurance	\$39,944	\$0	\$0	\$0	\$0
	TOTAL PERSONNEL	\$377,723	\$54,345	\$0	\$0	\$0
Account Number	Category	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
CONTRACTUAL						
01-25-620-251	Audit Services	\$30,990	\$35,950	\$31,200	\$32,200	\$1,000
01-25-615-267	Document Storage / Scanning	\$1,000	\$0	\$3,000	\$0	-\$3,000
01-25-615-212	EDP Equipment / Software	\$1,500	\$0	\$0	\$0	\$0
01-25-615-263	EDP Licenses	\$12,780	\$0	\$12,780	\$12,500	-\$280
01-25-610-307	Fees / Dues / Subscriptions	\$1,655	\$1,055	\$350	\$605	\$255
01-25-610-303	Fuel / Mileage / Wash	\$250	\$0			\$0
01-25-615-306	IT-Consulting Services		\$0			\$0
01-25-620-252	Outsourced Services – Financial Services	\$4,475	\$125,600	\$151,956	\$149,520	-\$2,436
01-25-610-311	Postage & Meter Rent	\$250	\$144			\$0
01-25-610-302	Printing & Publishing	\$1,500	\$1,064		\$210	\$210
01-25-610-304	Schools / Conferences / Travel	\$1,800	\$0			\$0
	TOTAL CONTRACTUAL	\$56,200	\$163,813	\$199,286	\$195,035	-\$4,251
Account Number	Category	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
COMMODITIES						
01-25-610-301	Office Supplies	\$2,500	\$953			
	TOTAL COMMODITIES	\$2,500	\$953	\$0	\$0	\$0



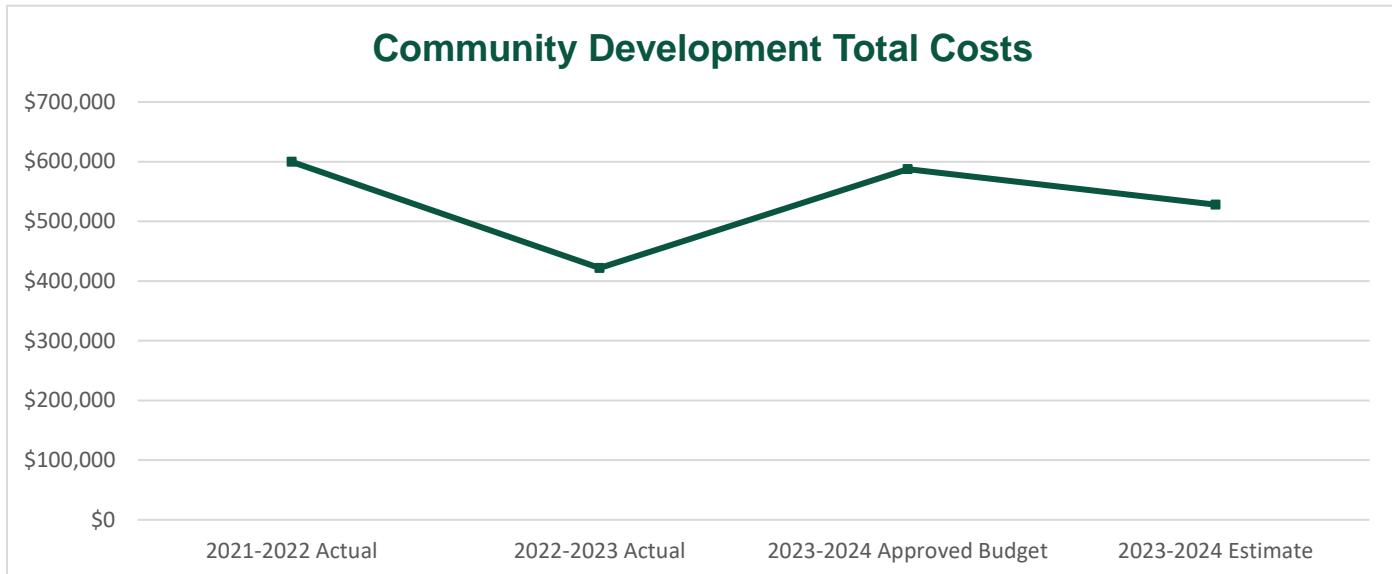
Community Development





Community Development Summary Costs

	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23- 24 Budget and Estimate
Personnel	\$264,157	\$239,816	\$331,364	\$337,177	\$5,813
Contractual	\$334,231	\$180,736	\$254,456	\$190,508	-\$63,948
Commodities	\$1,294	\$1,294	\$1,500	\$0	-\$1,500
Capital Maintenance		\$0	\$0	\$0	\$0
TOTAL	\$599,681	\$421,845	\$587,320	\$527,685	-\$59,635





Community Development

Line-Item Detail

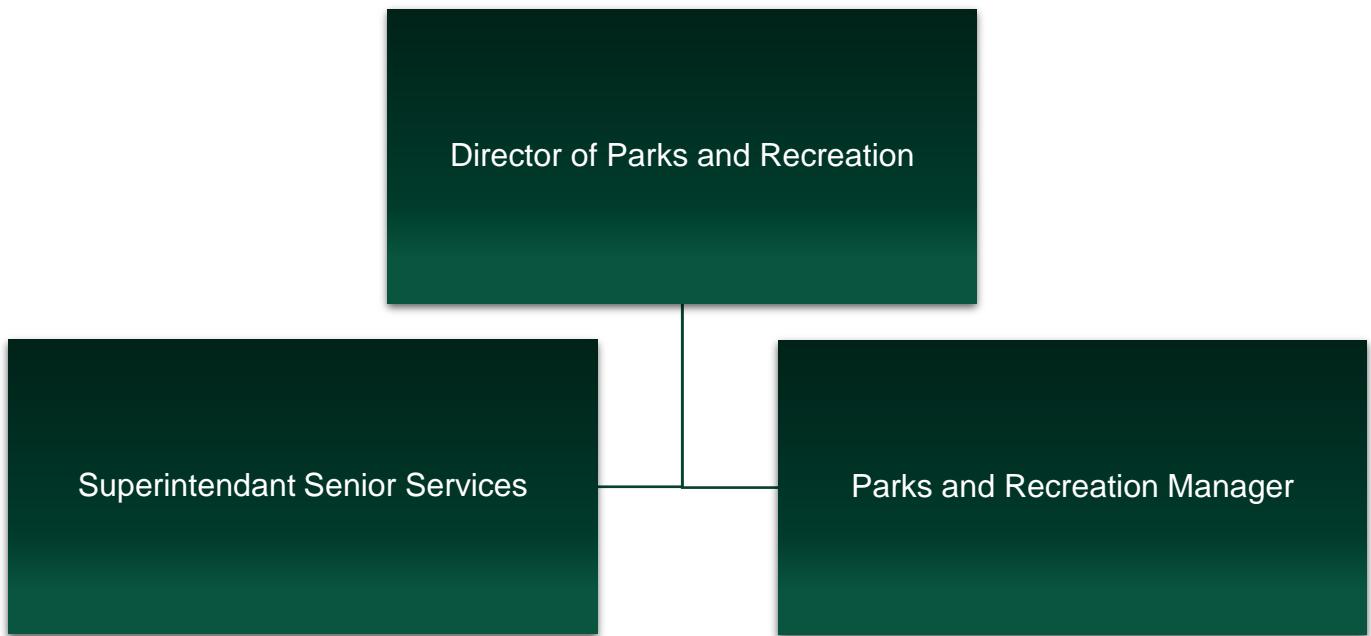
Account Number	Category	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
PERSONNEL						
	Regular Salaries	\$183,192	\$136,822	\$227,248	\$228,445	\$1,197
	Part-Time Salaries	-	\$0			\$0
	Overtime Salaries	\$2,066	\$0	\$1,540	\$1,540	\$0
	FICA Payments	\$14,950	\$9,835	\$18,379	\$19,206	\$827
	IMRF Payments	\$33,365	\$22,590	\$49,875	\$52,119	\$2,244
	Health Insurance	\$30,584	\$54,646	\$34,322	\$35,866	\$1,544
TOTAL PERSONNEL		\$264,157	\$239,816	\$331,364	\$337,177	\$5,813
Account Number	Category	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
CONTRACTUAL						
01-40-820-260	Building, Plan Review & Inspection Services	\$160,006	\$118,321	\$75,050	\$56,400	-\$18,650
01-40-830-119	Code Enforcement Services	\$4,725	\$5,051	\$15,000	\$11,790	-\$3,210
01-40-815-306	Consulting Services		\$630	\$0	\$0	\$0
04-40-840-799	Contingencies		\$2,588	\$0	\$0	\$0
01-40-810-315	Copy Service	\$5,642	\$1,050	\$2,400	\$2,000	-\$400
01-15-520-246	Court Reporting Services	\$1,797	\$2,240	\$3,000	\$1,500	-\$1,500
01-40-815-267	Document Storage / Scanning	\$0	\$0	\$10,000	\$8,650	-\$1,350
01-40-815-263	EDP Licenses / Equipment	\$7,158	\$0	\$0	-\$106	-\$106
01-15-515-305	EDP Personnel Training	\$1,000	\$1,000	\$0	\$0	\$0
01-40-830-117	Elevator Inspection Services	\$4,124	\$4,271	\$5,000	\$4,035	-\$965
01-40-820-262	Engineering Services	\$43,137	\$35,261	\$44,750	\$61,460	\$16,710
01-40-810-307	Fees / Dues / Subscriptions	\$395	\$275	\$2,000	\$875	-\$1,125
01-40-810-303	Fuel / Mileage / Wash	\$615	\$161	\$225	\$225	\$0



Account Number	Category	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
01-15-540-611	Furniture & Office Equipment		\$259	\$0	\$0	\$0
01-15-510-340	Life Insurance – Plan Commission		\$1,290		\$651	\$651
01-15-520-257	Municipal Planning Services	\$96,362	\$450	\$0	\$0	\$0
01-40-820-254	Plan Review – Civil Engineer		\$2,701	\$0	\$0	\$0
01-40-810-311	Postage & Meter Rent	\$2,204	\$133	\$0	\$133	\$133
01-40-810-302	Printing & Publishing	\$2,379	\$2,433	\$3,300	\$2,140	-\$1,160
01-40-810-305	Special Projects		\$0	\$75,976	\$35,000	-\$40,976
01-40-810-201	Telephones	\$561	\$430	\$3,355	\$3,355	\$0
01-40-820-263	Traffic Engineering Services	\$3,160	\$1,820	\$7,500	\$0	-\$7,500
01-40-810-304	Training	\$50	\$60	\$6,500	\$2,000	-\$4,500
01-40-810-345	Uniforms	\$347	\$280	\$400	\$400	\$0
01-40-810-409	Vehicle Maintenance Services	\$570	\$0	\$0		\$0
01-15-540-625	Vehicles – New & Other		\$33			\$0
TOTAL CONTRACTUAL		\$334,231	\$180,736	\$254,456	\$190,508	-\$63,948
Account Number	Category	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
COMMODITIES						
01-40-810-301	Office Supplies	\$1,294	\$1,294	\$1,500	\$1,500	\$0
TOTAL COMMODITIES		\$1,294	\$1,294	\$1,500	\$1,500	\$0



Parks & Recreation

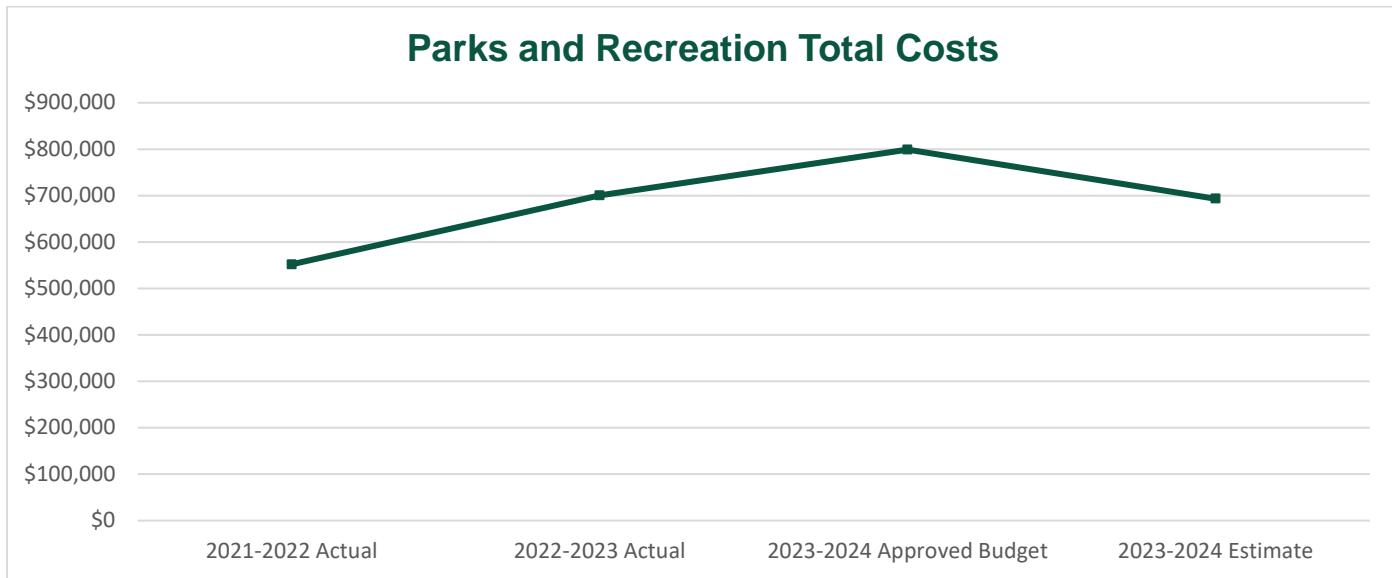




Parks & Recreation

Summary Costs

	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
Personnel	\$114,785	\$336,654	\$317,242	\$312,548	-\$4,694
Contractual	\$349,893	\$358,325	\$473,803	\$378,100	-\$95,703
Commodities	\$4,614	\$5,465	\$8,000	\$2,513	-\$5,487
Capital Maintenance	\$82,674	\$0	\$0	\$0	\$0
TOTAL	\$551,966	\$700,443	\$799,045	\$693,161	-\$105,884





Parks & Recreation

Line-Item Detail

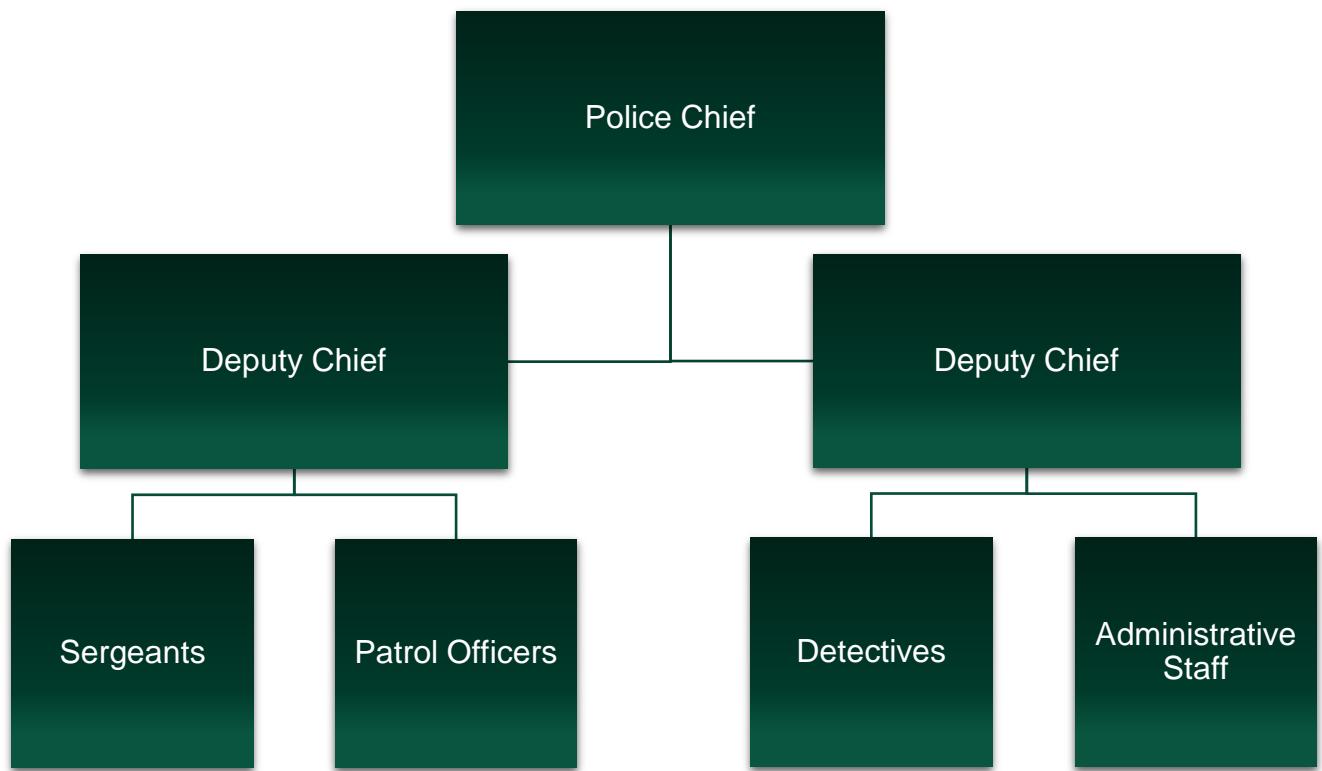
Account Number	Category	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
PERSONNEL						
	Regular Salaries	\$47,206	\$245,149	\$232,271	\$233,077	\$806
	Part-Time Salaries	\$34,604	\$1,307	\$0		\$0
	Overtime Salaries	\$8,306	\$323	\$5,500	\$0	-\$5,500
	FICA Payments	\$7,686	\$18,890	\$17,769	\$17,769	\$0
	IMRF Payments	\$16,983	\$35,374	\$48,219	\$48,219	\$0
	Health Insurance	\$0	\$10,870	\$13,320	\$13,320	\$0
	Life Insurance	\$0	\$0	\$163	\$163	\$0
TOTAL PERSONNEL		\$114,785	\$336,654	\$317,242	\$312,548	-\$4,694
Account Number	Category	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
CONTRACTUAL						
01-20-590-517	Active Adult Program	\$18	\$145,563	\$249,050	\$166,500	-\$82,550
01-20-590-519	ADA Park Maintenance	\$1,000	\$0	\$3,000	\$0	-\$3,000
01-20-590-520	ADA Recreation Accommodations	\$275	\$5,604	\$0	\$0	\$0
01-20-570-280	Ballfield Maintenance	\$8,665	\$9,905	\$12,000	\$8,000	-\$4,000
01-20-585-522	Community Events	\$0	\$15,896	\$50,000	\$43,000	-\$7,000
01-20-570-281	Contracted Maint. & Landscaping		\$960			\$0
01-20-555-212	EDP Equipment / Software	\$213	\$15,498	\$5,200	\$5,200	\$0
01-20-555-263	EDP Licenses	\$45	\$0	\$480		-\$480
01-20-510-303	Fuel / Mileage / Wash		\$297	\$750	\$150	-\$600
01-20-565-342	Landscape Maintenance Services	\$239,562	\$53,293	\$80,000	\$80,000	\$0
01-20-570-411	Maintenance	\$3,864	\$21,878	\$12,000	\$11,000	-\$1,000
01-20-570-235	Nicor Gas (825 Midway)	\$0	\$6,751	\$2,000	\$4,800	\$2,800
01-20-550-311	Postage & Meter Rent	\$3	\$2	\$300	\$800	\$500
01-20-550-302	Printing & Publishing	\$5,161	\$10,821	\$18,000	\$14,500	-\$3,500



Account Number	Category	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
01-20-555-306	Program Hosting Services (BRPD)	\$22,755	\$0	\$0	\$0	\$0
01-20-565-352	Reimb. Expenses – Memorial Program		\$323		\$0	\$0
01-20-570-250	Sanitary (825 Midway)	\$146	\$200	\$180	\$1,200	\$1,020
01-20-575-517	Seniors Program – Summer		\$2,049		\$0	\$0
01-20-585-523	Special Events	\$26,610	\$21,849	\$0	\$0	\$0
01-20-590-518	Special Recreation Assoc Program Dues	\$39,343	\$41,683	\$39,343	\$41,000	\$1,657
01-20-575-119	Summer Program Mat'l & Services		\$4,220		\$0	\$0
01-20-455-201	Telephones	\$2,234	\$919	\$1,500	\$1,500	\$0
01-20-570-345	Uniforms		\$614		\$450	\$450
TOTAL CONTRACTUAL		\$349,893	\$358,325	\$473,803	\$378,100	-\$95,703
Account Number	Category	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
COMMODITIES						
01-20-570-331	Maintenance Supplies	\$2,041	\$285	\$0		\$0
01-20-550-301	Office/General Program Supplies	\$2,573		\$1,500	\$2,513	\$1,013
01-20-565-341	Park Landscape Supplies	\$0	\$5,180	\$6,500	\$0	
TOTAL COMMODITIES		\$4,614	\$5,465	\$8,000	\$2,513	-\$5,487
Account Number	Category	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
CAPITAL MAINTENANCE						
01-20-590-521	ADA Park Improvements	\$0	\$0	\$0	\$0	\$0
01-20-595-695	Park Improvements - Neighborhood Park	\$82,674	\$0	\$0	\$0	\$0
TOTAL CAPITAL MAINTENANCE		\$82,674	\$0	\$0	\$0	\$0



Police

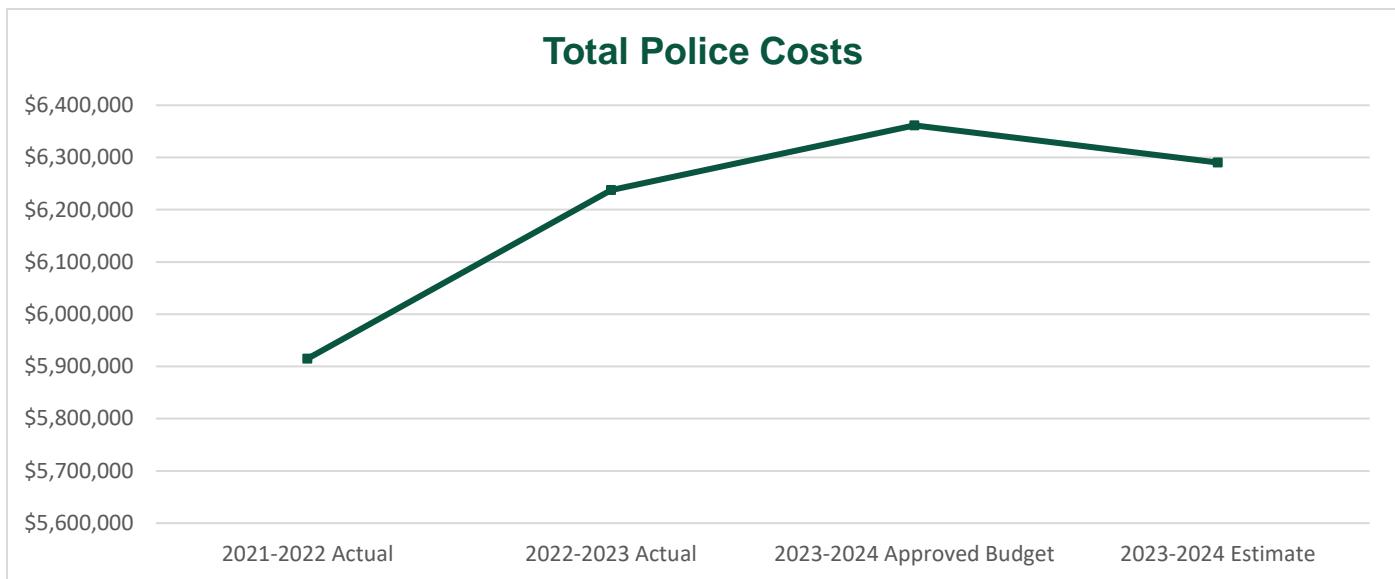




Police

Summary Costs

	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23- 24 Budget and Estimate
Personnel	\$4,678,206	\$5,054,218	\$5,076,086	\$5,070,667	-\$5,419
Contractual	\$1,146,867	\$1,036,056	\$1,142,573	\$1,087,960	-\$54,613
Commodities	\$66,583	\$51,680	\$67,000	\$64,500	-\$2,500
Capital Maintenance	\$20,280	\$95,685	\$69,852	\$67,180	-\$2,672
Other	\$2,986	\$0	\$6,000	\$0	-\$6,000
TOTAL	\$5,914,923	\$6,237,638	\$6,361,511	\$6,290,307	-\$71,204





Police
Line-Item Detail

Account Number	Category	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
PERSONNEL						
	Regular Salaries	\$2,731,844	\$2,611,073	\$2,935,608	\$2,879,225	-\$56,383
	Part-Time Salaries	\$4,983	\$142	\$0	\$0	\$0
	Overtime Salaries	\$322,356	\$375,726	\$285,000	\$250,000	-\$35,000
	FICA Payments	\$66,608	\$60,598	\$42,711	\$40,575	-\$2,136
	IMRF Payments	\$44,390	\$26,114	\$27,719	\$26,333	-\$1,386
	Health Insurance	\$376,581	\$508,392	\$399,000	\$488,485	\$89,485
	Police Pension	\$1,131,444	\$1,200,882	\$1,386,048	\$1,386,048	\$0
TOTAL PERSONNEL		\$4,678,206	\$5,054,218	\$5,076,086	\$5,070,667	-\$5,419
Account Number	Category	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
CONTRACTUAL						
01-30-630-202	Accreditation	\$8,969	\$6,308	\$4,500	\$4,645	\$145
01-30-650-268	Animal Control	\$0	\$105	\$4,000	\$1,000	-\$3,000
01-30-630-308	Cadet Program	\$0	\$0	\$0	\$0	\$0
01-30-640-306	Grant Writing Services	\$39,668	\$4,750	\$0	\$0	\$0
01-30-630-315	Copy Service	\$4,224	\$12,455	\$3,600	\$3,600	\$0
01-30-640-267	Document Storage / Scanning	\$0	\$0	\$0	\$0	\$0
01-30-640-212	EDP Equipment / Software	\$4,034	\$1,387	\$3,000	\$2,000	-\$1,000
01-30-640-263	EDP Licenses	\$20,420	\$16,835	\$37,000	\$30,500	-\$6,500
01-30-630-309	Employee Recognition	\$3,136	\$3,829	\$5,000	\$5,000	\$0
01-30-675-263	Equipment Maintenance	\$0	\$0	\$0	\$0	\$0
01-30-630-241	Legal Services	\$22,595	\$28,165	\$25,000	\$27,000	\$2,000
01-30-630-307	Fees / Dues / Subscriptions	\$40,835	\$86,758	\$42,100	\$35,000	-\$7,100
01-30-630-245	Firing Range	\$5,451	\$6,815	\$5,000	\$5,000	\$0
01-30-630-303	Fuel / Mileage / Wash	\$54,539	\$113,441	\$75,000	\$85,000	\$10,000



Account Number	Category	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
01-30-640-225	Internet / Website Hosting	\$4,800	\$24,997	\$25,000	\$39,100	\$14,100
NEW	Informational Technology					\$0
01-30-630-228	Maintenance	\$128,522	\$29,695	\$30,000	\$70,000	\$40,000
01-30-630-235	Nicor Gas (7760 Quincy)	\$5,577	\$6,695	\$6,000	\$6,500	\$500
01-30-540-425	Other Professional Services		\$0	\$42,000	\$42,000	\$0
01-30-630-131	Personnel Recruitment	\$0	\$522	\$1,000	\$12,500	\$11,500
01-30-630-311	Postage & Meter Rent	\$3,126	\$3,098	\$4,100	\$1,500	-\$2,600
01-30-630-302	Printing & Publishing	\$1,564	\$2,993	\$2,500	\$2,500	\$0
01-30-675-235	Radio Dispatching	\$319,083	\$326,691	\$340,773	\$340,773	\$0
01-30-630-246	Red Light Contractual Services	\$380,187	\$248,549	\$390,000	\$300,000	-\$90,000
01-30-630-306	Reimb Personnel Expenses	\$0	\$0	\$0	\$742	\$742
01-30-630-250	Sanitary (7760 Quincy)	\$796	\$578	\$1,000	\$600	-\$400
01-30-645-273	Self-Insurance - Deductible	\$2,900	\$0	\$0	\$0	\$0
01-30-630-201	Telephones	\$19,992	\$29,554	\$25,000	\$24,000	-\$1,000
01-30-630-304	Training	\$24,627	\$16,060	\$30,000	\$15,000	-\$15,000
01-30-630-305	Tuition Reimbursement	\$0	\$590	\$5,000	\$0	-\$5,000
01-30-630-345	Uniforms	\$24,725	\$26,023	\$36,000	\$34,000	-\$2,000
01-30-630-409	Maintenance – Vehicles		\$39,165	\$0	\$0	\$0
TOTAL CONTRACTUAL		\$1,119,770	\$1,036,056	\$1,142,573	\$1,087,960	-\$54,613
Account Number	Category	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
COMMODITIES						
01-30-630-346	Ammunition	\$15,372	\$26,363	\$20,000	\$20,000	\$0
01-30-630-351	Building Maintenance Supplies	\$0	\$1,567	\$1,000	\$500	-\$500

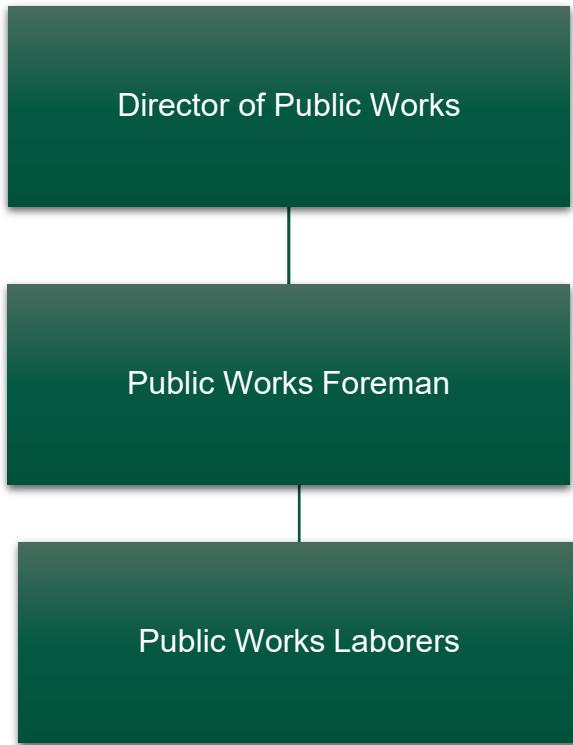
Account Number	Category	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24
----------------	----------	------------------	------------------	---------------------------	--------------------	--------------------------



						Budget and Estimate
Account Number	Category	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
01-30-670-331	Community Event Supplies	\$1,385	\$823	\$7,000	\$6,500	-\$500
01-30-650-343	Jail Supplies	\$9,571	\$236	\$2,000	\$1,000	-\$1,000
01-30-630-301	Office Supplies	\$3,832	\$2,207	\$0	\$4,500	\$4,500
01-30-630-401	Operating Equipment	\$36,423	\$46,845	\$37,000	\$32,000	-\$5,000
<i>TOTAL COMMODITIES</i>		\$51,212	\$51,680	\$67,000	\$64,500	-\$2,500
CAPITAL MAINTENANCE						
01-30-660-205	Axon	\$0	\$1,335	\$15,000	\$10,900	-\$4,100
01-30-630-402	Bike Program	\$0	\$1,500	\$1,335	\$1,000	-\$500
01-30-630-402	Body Cameras	\$6,447	\$33,072	\$33,072	\$35,880	\$2,808
01-30-635-288	Building Construction & Remodel	\$65,353	\$0	\$0	\$0	\$0
01-30-680-642	Copy Machine	\$0	\$19,830	\$0	\$0	\$0
01-30-630-405	Furniture & Office Equipment	\$0	\$25,755	\$0	\$2,100	\$2,100
01-30-655-405	Furniture & Office Equipment	\$0	\$0	\$0	\$0	\$0
01-30-630-403	In-Car Camera	\$20,650	\$0	\$20,280	\$17,300	-\$2,980
01-30-680-625	New Vehicles	\$20,280	\$15,693	\$0	\$0	\$0
<i>TOTAL CAPITAL MAINTENANCE</i>		\$112,730	\$95,685	\$69,852	\$67,180	-\$2,672
OTHER						
01-30-650-348	Drug Forfeiture – State	\$2,599	\$0	\$0	\$0	\$0
01-30-655-339	Confidential Funds	\$0	\$0	\$1,000	\$0	-\$1,000
01-30-685-799	Contingencies	\$387	\$0	\$5,000	\$0	-\$5,000
<i>TOTAL OTHER</i>		\$2,986	\$0	\$6,000	\$0	-\$6,000



Public Works



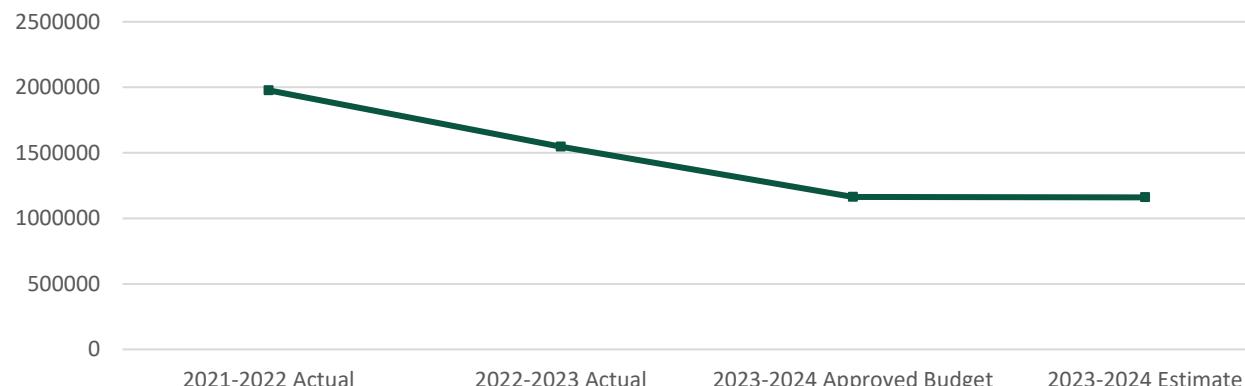


Public Works

Summary Costs

	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23- 24 Budget and Estimate
Personnel	\$255,415	\$297,352	\$263,719	\$316,952	\$53,233
Contractual	\$1,479,289	\$1,224,878	\$873,900	\$822,001	-\$51,899
Commodities	\$39,003	\$22,815	\$25,000	\$21,000	-\$4,000
Capital Maintenance	\$203,331	\$500	\$1,000		-\$1,000
TOTAL	\$1,977,038	\$1,545,545	\$1,163,619	\$1,159,953	-\$3,666

Total Public Works Costs





Public Works

Line-Item Detail

Account Number	Category	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
PERSONNEL						
	Regular Salaries	\$128,521	\$122,323	\$135,019	\$168,480	\$33,461
	Part-Time Salaries	\$9,535	\$31,555	\$15,000	\$24,631	\$9,631
	Overtime Salaries	\$28,659	\$35,930	\$25,000	\$28,000	\$3,000
	FICA Payments	\$12,356	\$14,164	\$12,356	\$12,912	\$556
	IMRF Payments	\$35,241	\$29,125	\$35,241	\$36,827	\$1,586
	Health Insurance	\$41,103	\$48,089	\$41,103	\$46,102	\$4,999
TOTAL PERSONNEL		\$255,415	\$297,352	\$263,719	\$316,952	\$53,233
Account Number	Category	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
CONTRACTUAL						
01-35-755-284	Brush Pickup	\$36,900	\$34,320	\$37,400	\$24,150	-\$13,250
01-35-745-207	Electricity - Street Lights	\$23,233	\$26,999	\$27,500	\$27,500	\$0
01-35-750-290	Equipment Rental	\$3,915	\$3,046	\$3,000	\$2,760	-\$240
01-35-720-245	Engineering Review	\$89,216	\$1,598	\$5,000	\$6,602	\$1,602
01-35-710-307	Fees / Dues / Subscriptions	\$100	\$1,033	\$1,200	\$875	-\$325
01-35-710-303	Fuel / Mileage / Wash	\$10,885	\$34,273	\$12,000	\$16,000	\$4,000
01-35-715-225	Internet / Website Hosting Services	\$1,452	\$5,091	\$4,500	\$5,700	\$1,200
01-35-755-332	J.U.L.I.E. (Locates)	\$1,789	\$1,313	\$2,650	\$2,650	\$0
01-35-750-286	Jet Cleaning Culvert Services	\$38,865	\$29,543	\$35,000	\$25,000	-\$10,000
01-35-755-281	Landscaping Maintenance	\$45,565	\$173,096	\$95,000	\$87,000	-\$8,000
01-35-725-410	Maintenance	\$121,135	\$131,340	\$86,000	\$84,500	-\$1,500
01-35-760-259	Mosquito Abatement	\$44,163	\$30,938	\$37,550	\$37,550	\$0
01-35-725-415	Nicor Gas	\$6,331	\$4,907	\$3,200	\$3,200	\$0
01-35-715-307	Other Professional Service		\$0	\$0		\$0
01-35-760-258	Pest Control	\$0	\$0	\$1,000	\$800	-\$200
01-35-710-311	Postage & Meter Rent	\$766	\$0	\$2,000	\$150	-\$1,850
01-35-710-302	Printing and Publishing	\$1,241	\$2,530	\$750	\$750	\$0
01-35-755-331	Salt	\$84,741	\$40,846	\$0	\$10,000	\$10,000



Account Number	Category	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
01-35-725-417	Sanitary User Charge	\$91	\$220	\$450	\$300	-\$150
01-35-740-287	Snow Removal Contract	\$161,092	\$56,104	\$120,000	\$95,000	-\$25,000
01-35-720-230	Special Projects	\$0	\$14,555	\$0	\$0	\$0
01-35-750-381	Storm Water Improvements	\$166,531	\$155,225	\$90,000	\$88,000	-\$2,000
01-35-765-685	Street Improvements	\$268,110	\$223,836	\$175,000	\$175,000	\$0
01-35-740-290	Street Sweeping Services	\$0	\$5,063	\$7,000	\$2,000	-\$5,000
01-35-710-201	Telephones	\$2,676	\$2,991	\$2,500	\$3,564	\$1,064
01-35-745-224	Traffic Signals	\$6,345	\$18,657	\$7,200	\$7,200	\$0
01-35-710-304	Training	\$2,715	\$180	\$5,500	\$5,500	\$0
01-35-750-338	Tree Maintenance	\$358,592	\$305,143	\$110,000	\$108,000	-\$2,000
01-35-710-345	Uniforms	\$2,805	\$2,409	\$2,500	\$2,250	-\$250
01-35-750-328	Street & Row Maintenance		\$4,883		\$0	\$0
TOTAL CONTRACTUAL		\$1,479,253	\$1,328,977	\$873,900	\$822,001	-\$51,899
Account Number	Category	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
COMMODITIES						
01-35-710-301	Office Supplies	\$863	\$1,749	\$500	\$200	-\$300
01-35-710-401	Operating Supplies & Equipment	\$5,862	\$13,215	\$15,000	\$15,000	\$0
01-35-755-333	Road Signs	\$18,592	\$7,251	\$8,000	\$8,000	\$0
01-35-755-300	Emergency Equipment	\$5,468	\$600	\$1,500	\$0	-\$1,500
TOTAL COMMODITIES		\$30,786	\$22,815	\$25,000	\$23,200	-\$1,800
Account Number	Category	2021-2022 Actual	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
CAPITAL MAINTENANCE						
01-35-710-405	Furniture & Office Equipment	\$455	\$0	\$500	\$0	-\$500
01-35-715-212	EDP Equipment	\$4,761	\$0	\$500		-\$500
01-35-755-401	Operating Equipment	\$106,108	\$355	\$0	\$0	\$0
01-35-765-625	Vehicles - New & Other	\$86,556	\$0	\$0	\$0	\$0
01-35-765-640	Village Entry Signs	\$455	\$256	\$0	\$0	\$0
TOTAL CAPITAL MAINTENANCE		\$198,335	\$612	\$1,000	\$0	-\$1,000



Capital Improvement Program

The Village of Willowbrook's capital program represents the Village's commitment to future financial planning and investment in critical Village infrastructure. The Capital Improvement Program (CIP) is a governmental fund that exists in the Capital Projects Fund for the purpose of aggregating resources to complete infrastructure improvements and large-scale capital projects. These projects are largely funded by the General Fund, the Water Fund and grants.

Capital projects cover the full spectrum of investing in the Village's infrastructure and include facility updates, construction or reconstruction of Village streets, infrastructure for water and stormwater utilities, major equipment, vehicle purchases, and technology updates.

During preparation and review of the capital program, staff sets priorities and identifies which projects can be accomplished in a given year within the limits of the Village's financial outlook. The Village also incorporates resource allocation, prioritization, consideration of external factors, and cost evaluation to arrive at the final capital program.



Capital Improvement Program

Five-Year Summary

Account Number	Sources	2024-2025 Budget	2025-2026 Budget	2026-2027 Budget	2027-2028 Budget	2028-2029 Budget
10-55-310-611	Grants	\$0	\$0	\$0	\$0	\$0
10-55-320-600	Motor Fuel Tax	\$0	\$300,000	\$550,000	\$250,000	\$200,000
10-55-320-601	Rebuild Illinois Bond	\$0	\$0	\$0	\$0	\$0
10-55-330-102	Transfer from Water Fund	\$25,000	\$125,000	\$475,000	\$1,125,000	\$1,175,000
10-55-330-101	Transfer from General Fund	\$388,300	\$2,839,300	\$2,639,400	\$2,617,100	\$2,177,000
	General Obligation Bond	\$7,625,000	\$0	\$0	\$0	\$0
10-55-330-112	Tax Increment Financing	\$0	\$0	\$0	\$0	\$0
Total Sources/Revenue		\$8,038,300	\$3,264,300	\$3,664,400	\$3,992,100	\$3,552,000

	Uses	2024-2025 Budget	2025-2026 Budget	2026-2027 Budget	2027-2028 Budget	2028-2029 Budget
	Design	\$59,300	\$54,300	\$52,400	\$37,100	\$50,000
	Road and Sidewalk Infrastructure	\$3,216,000	\$355,000	\$2,715,000	\$2,250,000	\$355,000
	Village Equipment	\$221,000	\$120,000	\$897,000	\$210,000	\$947,000
	Village Facilities	\$4,517,000	\$2,610,000	\$0	\$370,000	\$1,500,000
	Water Infrastructure	\$25,000	\$125,000	\$0	\$1,125,000	\$700,000
Total Uses/Expenditures		\$8,038,300	\$3,264,300	\$3,664,400	\$3,992,100	\$3,552,000



2024-2029 Capital Improvement Program

2024-25 Capital Improvement Program

Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2023-24 Costs
ROAD AND SIDEWALK INFRASTRUCTURE						
		Executive Dr storm water	Public Works	Storm water improvements	General Obligation Bond	\$3,200,000
		Brookbank Road Stormwater Project	Public Works	Replacement of three culverts and fill in ditches with no pitch	General Fund	\$16,000

Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2023-24 Costs
VILLAGE EQUIPMENT						
		Street Sign replacement	Public Works	Replace all street name and stop signs Waterford subdivision	General Fund	\$16,000
		Park Grill Replacements	Parks	Replace grills at Borse Community Park and Willow Pond	General Fund	\$5,000
		Mobile Livescan	Police	Purchase of all in Tablet Livescan System	General Fund	\$15,000
		Equipment Replacement	Public Works	Replace 410J combo loader	General Fund	\$185,000



Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2023-24 Costs
VILLAGE FACILITIES						
		Borse Community Park Phase II	Parks	Park Redevelopment, which includes Pickleball Courts, Pond Enhancement, Pedestrian Bridge, and upgrade to the Baseball fields.	General Obligation Bond	\$2,200,000
		Creekside Park	Parks	Park Renovation	General Obligation Bond	\$1,300,000
		Farmingdale Terrace Park	Parks	Park Renovation	General Obligation Bond	\$925,000
		Willow Pond Fishing Pier	Parks	Replacement of the fishing pier at Willow Pond	General Fund	\$30,000
		Emergency Operations Center	Police	Emergency Operations Center Installation	General Fund	\$50,000
		Public Works Kitchen Improvements	Public Works	Kitchen Improvements	General Fund	\$12,000

Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2023-24 Costs
WATER INFRASTRUCTURE						
		Water Tower Maintenance	Public Works	Tower Maintenance	Water Fund	\$25,000