



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

Village Administrator

Sean Halloran

Chief of Police

Lauren Kaspar

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



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

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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

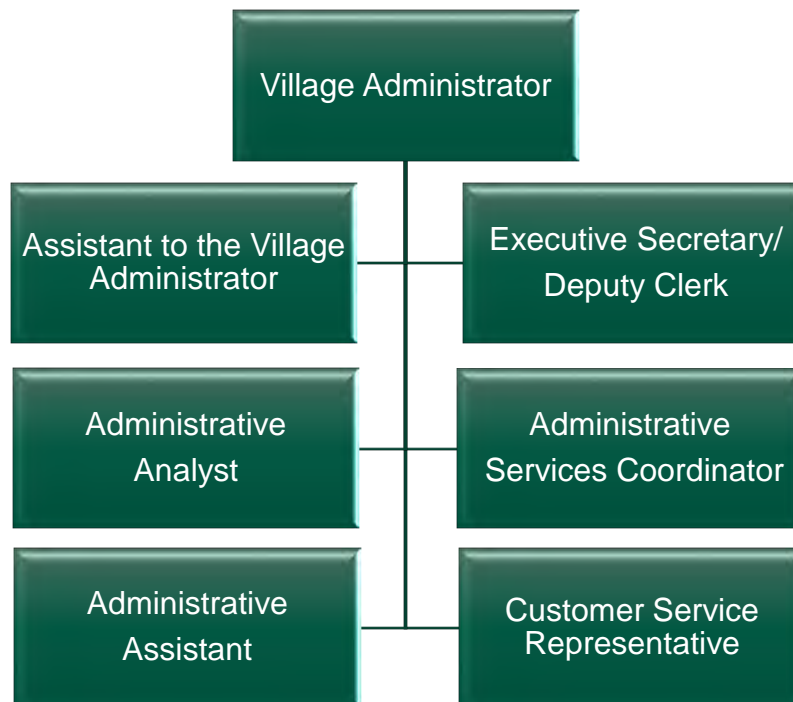
Line-Item Detail

| 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)

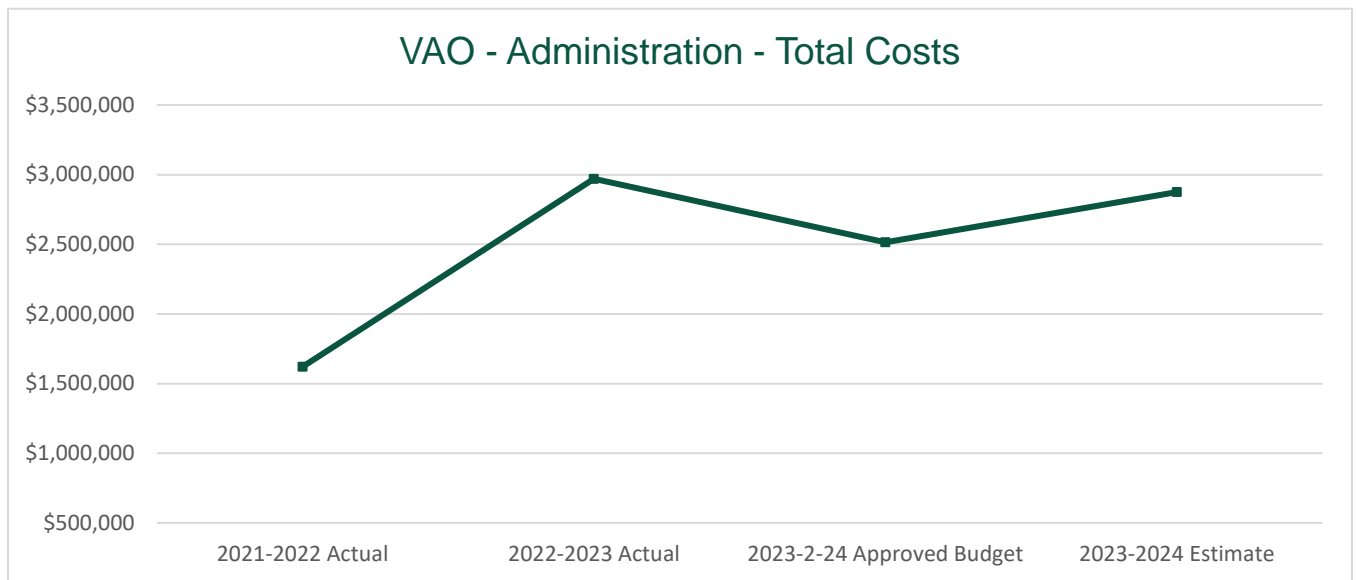




Village Administrator's Office – Administration

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 |

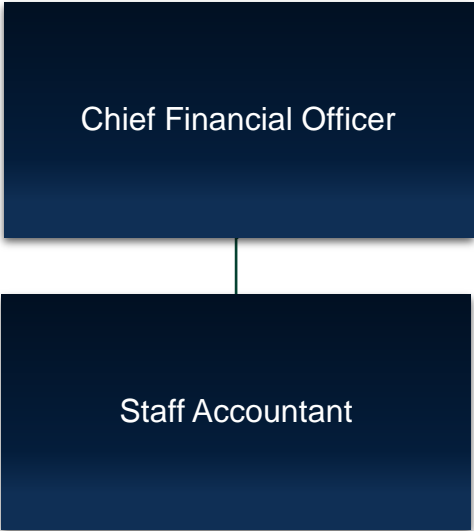


| Account Number | Category | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Approved Budget | 2023-2024 Estimate | Difference between 23-24 Budget and Estimate |
|----------------------------------|----------------------------------|---------------------|---------------------|---------------------------------|-----------------------|---|
| 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 |
| TOTAL COMMODITIES | | \$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 |
| TOTAL CAPITAL MAINTENANCE | | \$49,786 | \$29,610 | \$0 | \$0 | \$0 |



Village Administrator’s Office – Finance

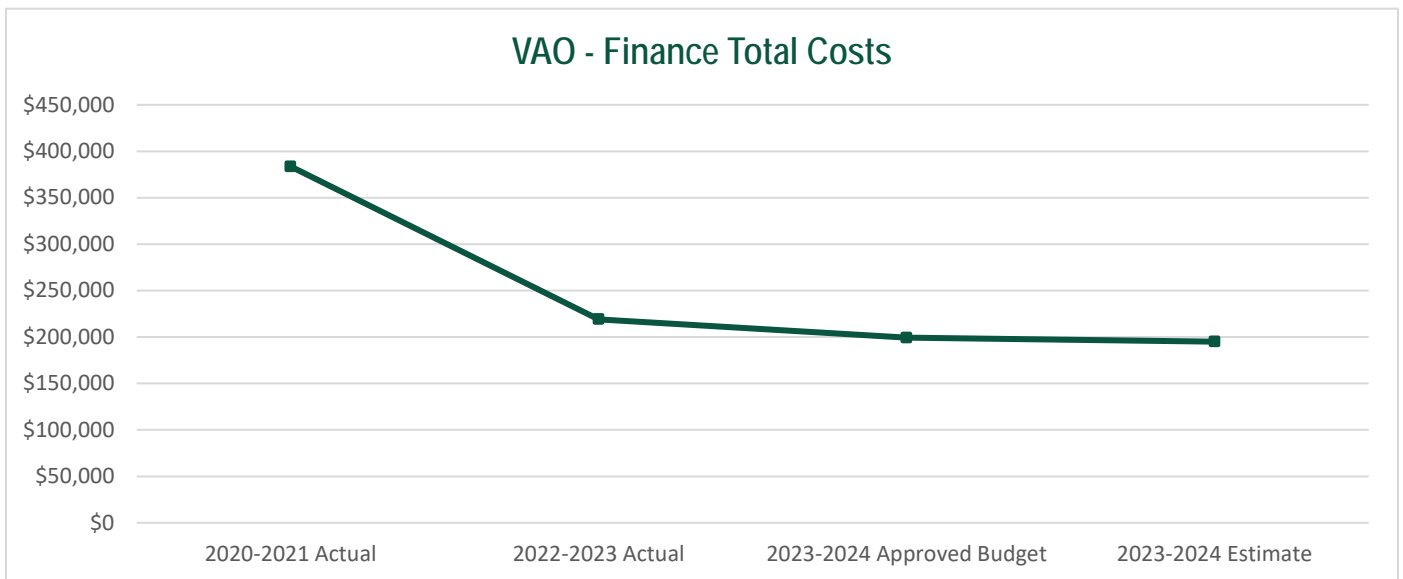
(Administration and Finance)



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 |



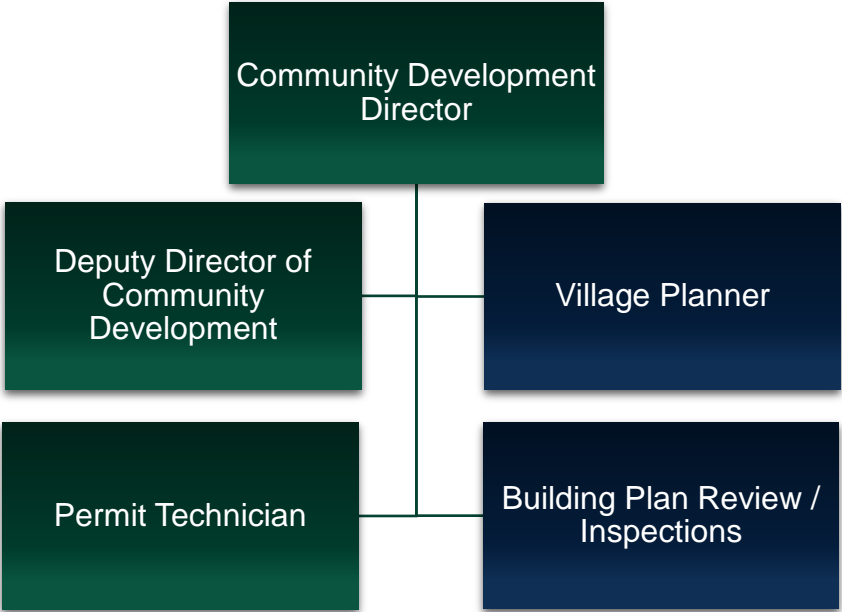
Village Administrator's Office – Finance

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 |

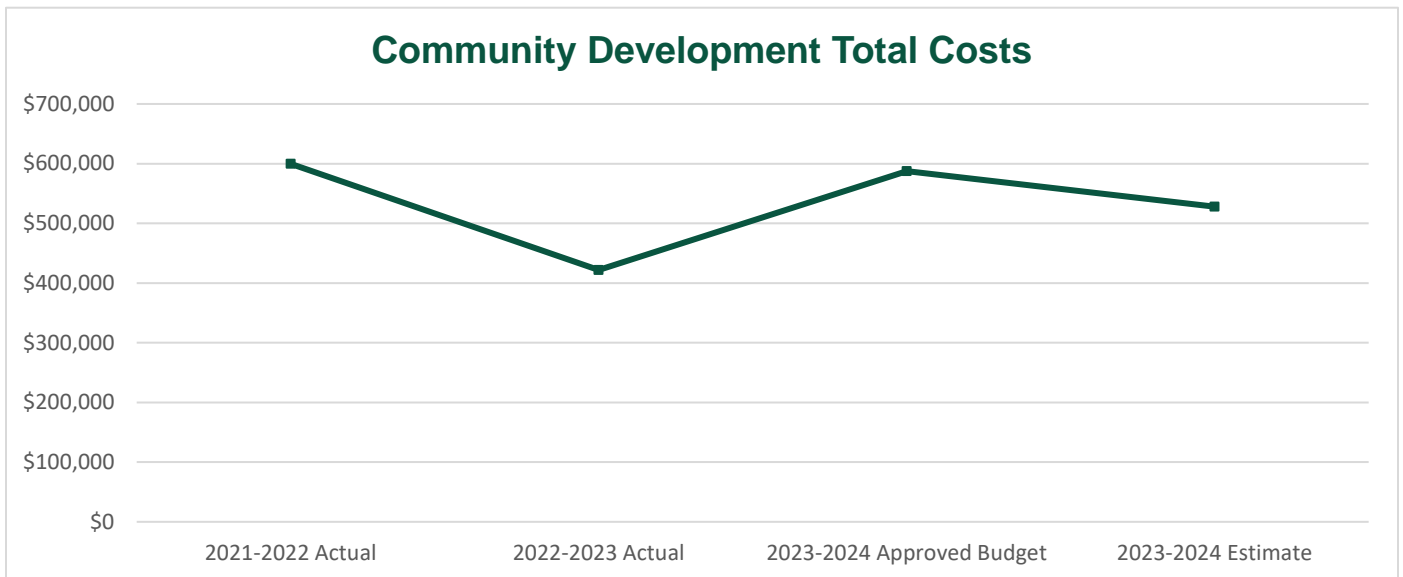


Community Development



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

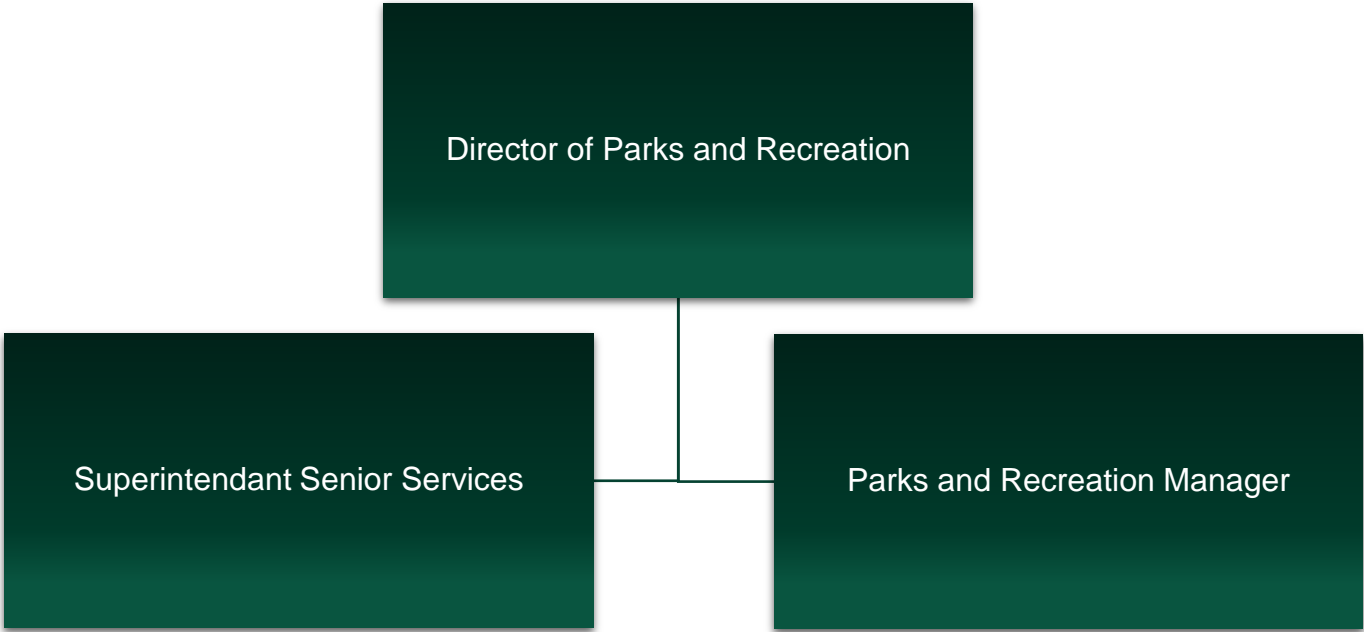
| Account Number | Category | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Approved Budget | 2023-2024 Estimate | Difference between 23-24 Budget and Estimate |
|------------------------|---|------------------|------------------|---------------------------|--------------------|--|
| PERSONNEL | |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

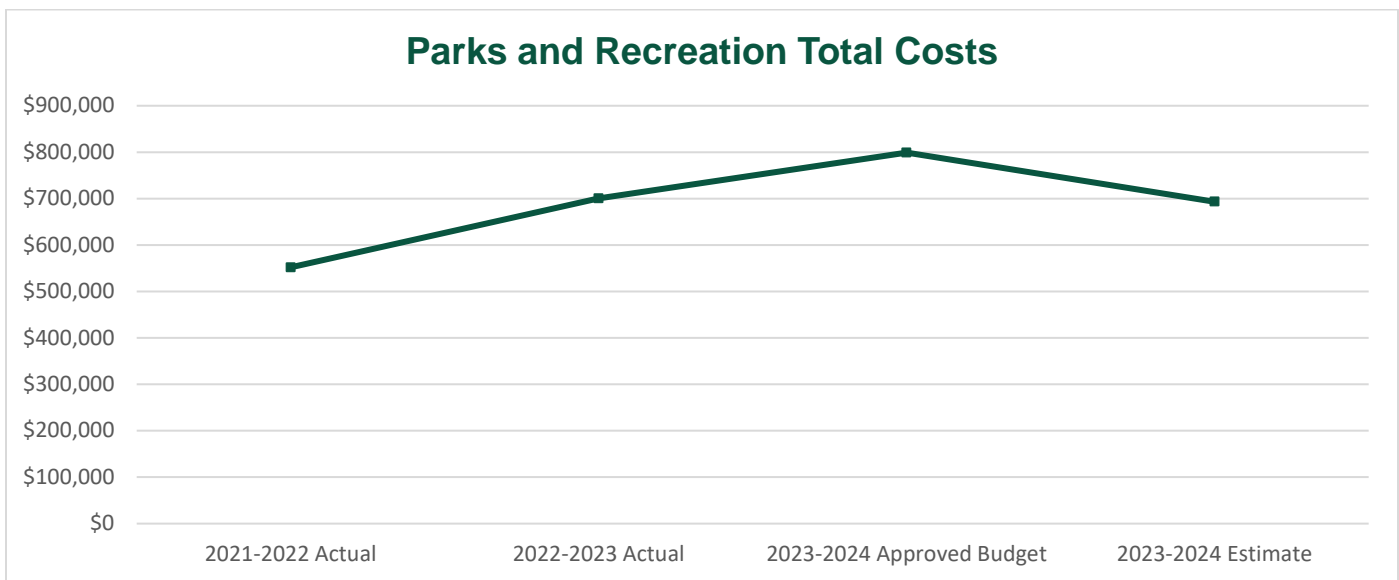


Parks & Recreation



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

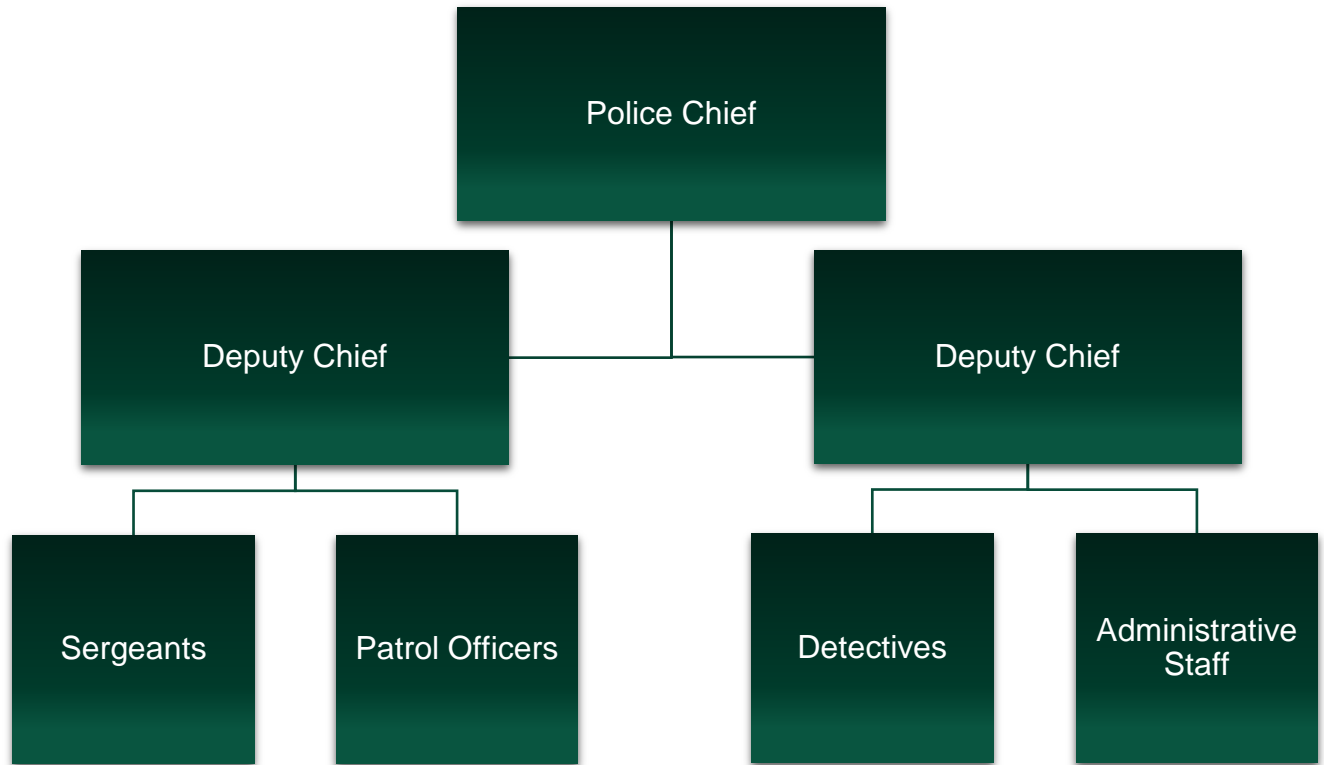
| Account Number | Category | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Approved Budget | 2023-2024 Estimate | Difference between 23-24 Budget and Estimate |
|------------------------|---------------------------------|------------------|------------------|---------------------------|--------------------|--|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

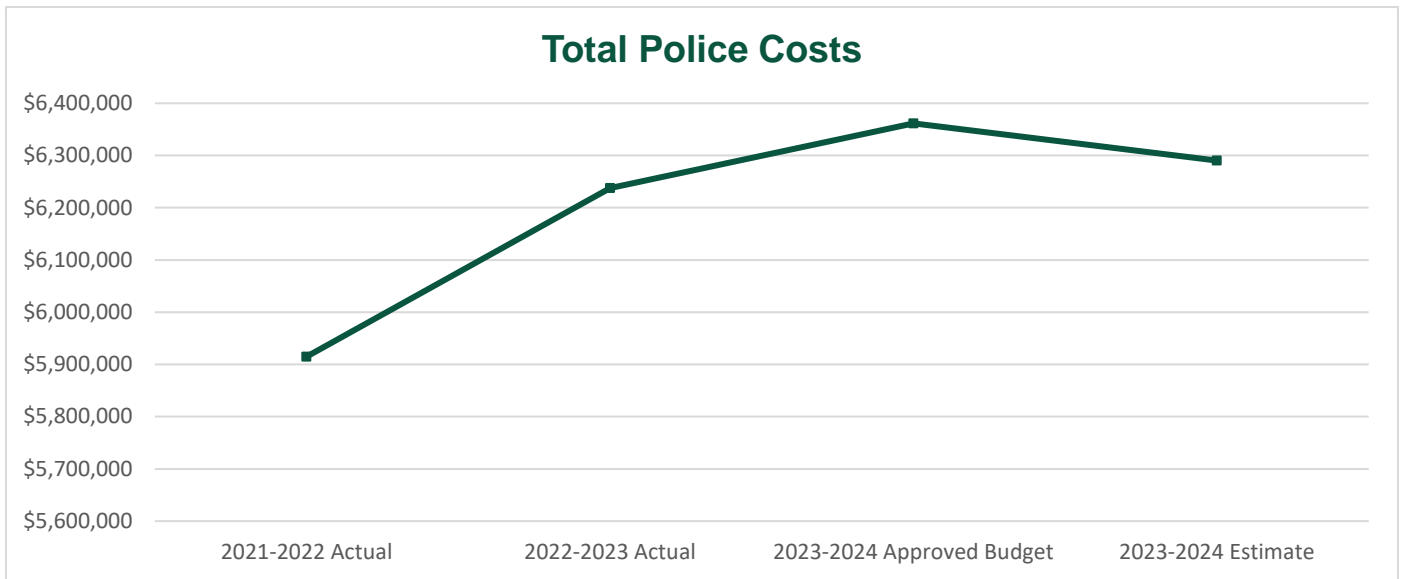


Police



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 |

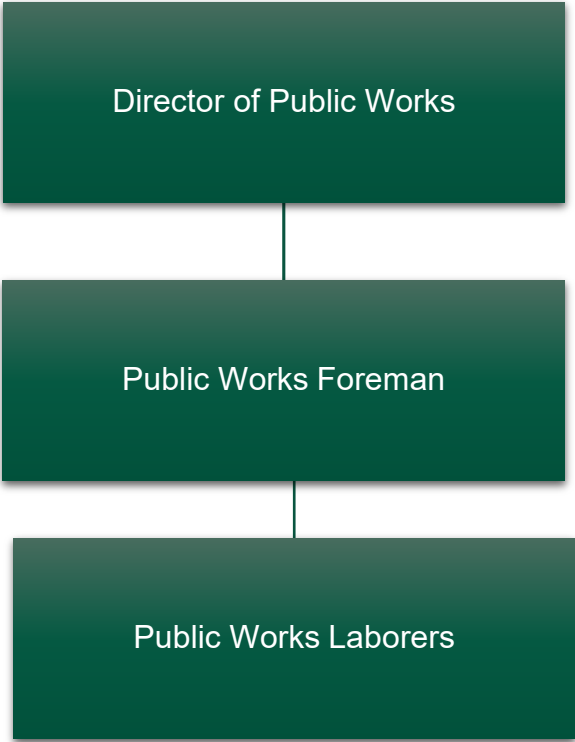
| Account Number | Category | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Approved Budget | 2023-2024 Estimate | Difference between 23-24 |
|----------------|----------|------------------|------------------|---------------------------|--------------------|--------------------------|
|----------------|----------|------------------|------------------|---------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



| | | | | | | Budget and Estimate |
|----------------------------------|---------------------------------|------------------|------------------|---------------------------|--------------------|--|
| 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 |
| TOTAL COMMODITIES | | \$51,212 | \$51,680 | \$67,000 | \$64,500 | -\$2,500 |
| 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 | | | | | | |
| | Axon | | | \$15,000 | \$10,900 | -\$4,100 |
| 01-30-660-205 | Bike Program | \$0 | \$1,335 | \$1,500 | \$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 |
| TOTAL CAPITAL MAINTENANCE | | \$112,730 | \$95,685 | \$69,852 | \$67,180 | -\$2,672 |
| Account Number | Category | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Approved Budget | 2023-2024 Estimate | Difference between 23-24 Budget and Estimate |
| OTHER | | | | | | |
| 01-30-650-348 | Drug Forfeiture – State | \$2,599 | \$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 |
| TOTAL OTHER | | \$2,986 | \$0 | \$6,000 | \$0 | -\$6,000 |

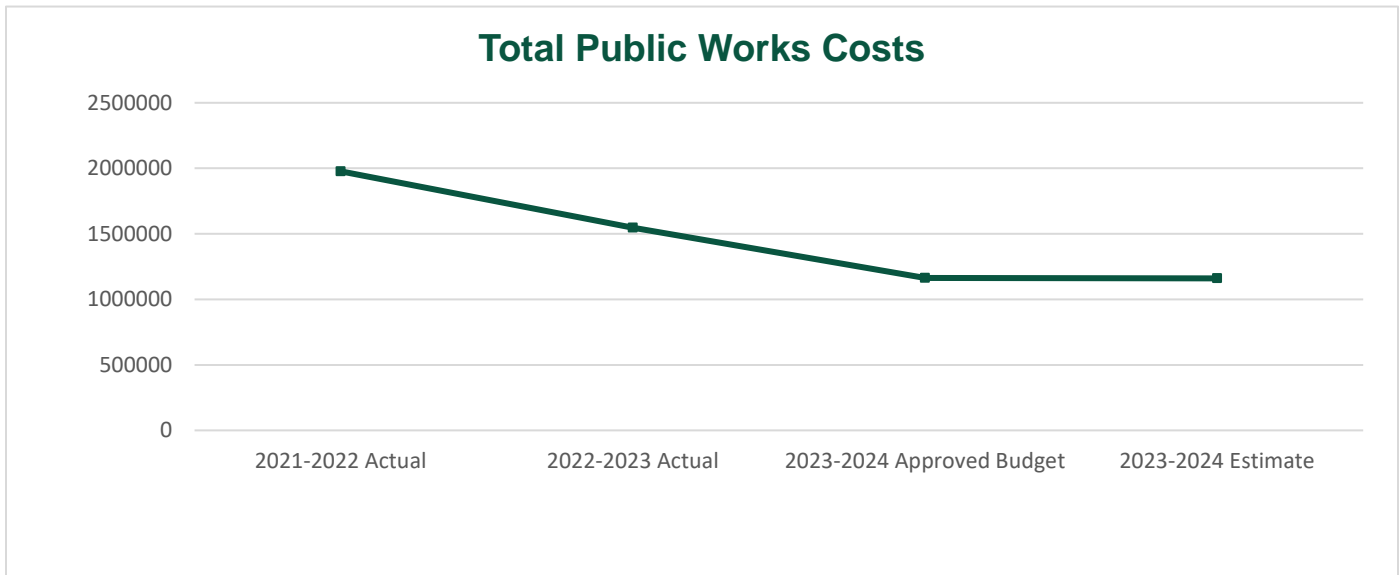


Public Works



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 |



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.

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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 |