



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, FEBRUARY 15, 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 #2
 - a. 2023/2024 General Fund Budget Update
 - b. 2024/2025 General Fund Proposed Budget Discussion
6. ADJOURNMENT



Proud Member of the
Illinois Route 66 Scenic Byway



BUDGET WORKSHOP #2

AGENDA ITEM NO: 5.

DATE: February 15, 2024

SUBJECT:

DISCUSSION OF THE FOLLOWING ITEMS:

- a. 2023-2024 General Fund Budget Update
- b. 2024-2025 General Fund Proposed Budget Discussion

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 13, 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

GENERAL FUND PROJECTIONS FOR 2024-2025 FISCAL YEAR

As the Board is aware, staff implemented a zero-based budget method in the 2022-2023 fiscal year's budget process and has continued it into the next fiscal year's budget. With that approach, staff started at zero and justified every expense for every line item in the budget. In the Fiscal Year 2024-2025 budget, operating expenditures will increase by \$640,225. The increase in operating expenditures is due to the recommendation of the actuarial amount for the Police Pension Fund contribution, the third-year payment for the 2022 General Obligation Bond, increase in Active Adult programming and snow removal services. The last increase regarding snow removal services is not based on new pricing, but an expectation that spending will revert back to a more consistent amount of snow removal services.



Despite those increases, staff and the Board have found alternative ways to provide services and continued decreases in the property tax levy for the Special Recreation Association. For example, with the continued programmatic approach in the Public Works Department, the Village has seen expenditure decreases from FY 21-22 of \$1,773,707 to a FY 23-24 estimate of \$1,166,264, which is a savings of \$607,443, without reducing the impact on residents and businesses. Furthermore, while the Police Department has seen a substantial increase in overall operating expenditures, it has seen a consistent decline in overtime expenditures throughout the last three fiscal years.

REVENUE			
	2023-2024 Estimate	2024-2025 Proposed Budget	Difference
TAXES	\$12,988,104	\$13,075,616	\$87,511
INTERGOVERNMENTAL	\$414,679	\$699,000	\$284,321
LICENSES AND PERMITS	\$569,841	\$535,601	-\$34,240
FINES	\$1,110,592	\$998,110	-\$112,482
CHARGES FOR SERVICES	\$313,212	\$520,753	\$207,541
MISCELLANEOUS	\$407,400	\$397,000	-\$10,400
INTEREST INCOME	\$388,753	\$200,000	-\$188,753
TOTAL GENERAL FUND REVENUE	\$16,192,581	\$16,426,080	\$233,499

With regard to revenues, staff is conservatively estimating a slight increase in revenue for the next fiscal year. While the elastic revenue sources, which include Sales Taxes, Home Rule Sales Tax, Hotel Tax, and Places of Eating Tax, grew significantly in 2023-2024, staff is expecting a continued increase, but not at the same pace as this current fiscal year.

EXPENDITURES			
	2023-2024 Estimate	2024-2025 Proposed Budget	Difference
Village Administrator's Office* (VAO)	\$3,152,043	\$3,059,301	-\$92,742
Community Development	\$529,397	\$603,111	\$73,714
Parks and Recreation	\$695,926	\$820,070	\$124,144
Police	\$6,370,774	\$6,741,110	\$370,336
Public Works	\$1,166,264	\$1,331,037	\$164,773
TOTAL OPERATING COSTS	\$11,914,404	\$12,554,629	\$640,225
Capital Improvement Program	\$2,357,963	\$388,920	-\$1,969,043
TOTAL EXPENDITURES	\$14,272,367	\$12,943,549	-\$1,328,818

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



Village of
WILLOWBROOK
ANNUAL BUDGET 2024/2025

TABLE OF CONTENTS

General Fund Summary	2	Community Development	28
Five-Year General Fund Summary	3	Summary Costs	29
General Fund Revenue Detail.....	4	Line-Item Detail	30
Elected Officials – Board of Trustees.....	7	Line-Item Description.....	32
Summary Costs	7	Parks & Recreation.....	37
Line-Item Detail.....	8	Summary Costs	38
Line-Item Description.....	9	Line-Item Detail	39
Elected Officials – Board of Police Commissioners..	10	Line-Item Description.....	41
Summary Costs	10	Police	51
Line-Item Detail.....	11	Summary Costs	52
Line-Item Description.....	12	Line-Item Detail	53
Village Administrator’s Office – Administration.....	13	Line-Item Description.....	56
Summary Costs	14	Public Works	63
Line-Item Detail.....	15	Summary Costs	64
Line-Item Description.....	18	Line-Item Detail	65
Village Administrator’s Office – Finance.....	24	Line-Item Description.....	67
Summary Costs	25	Capital Improvement Program	74
Line-Item Detail.....	26	Five-Year Summary.....	75
Line-Item Description.....	27	2024-2025 CIP Line-Item Detail	76
		2024-2025 CIP Line-Item Description	78

General Fund Summary

	2022-23 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24- 25Proposed
Taxes	\$12,959,346	\$12,315,724	\$12,988,104	\$13,075,616	\$87,511
Intergovernmental	\$441,312	\$225,000	\$414,679	\$699,000	\$284,321
Licenses And Permits	\$461,040	\$527,058	\$569,841	\$535,601	-\$34,240
Fines	\$1,074,078	\$967,459	\$1,110,592	\$998,110	-\$112,482
Charges For Services	\$491,718	\$449,304	\$313,212	\$520,753	\$207,541
Miscellaneous	\$683,180	\$193,000	\$407,400	\$397,000	-\$10,400
Interest Income	\$251,042	\$118,653	\$388,753	\$200,000	-\$188,753
TOTAL GENERAL FUND REVENUES	\$16,361,715	\$14,796,198	\$16,192,581	\$16,426,080	\$233,499
	2022-23 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24- 25 Proposed
Village Administrator's Office (VAO) *	\$3,304,983	\$2,816,536	\$3,152,043	\$3,059,301	-\$92,742
Community Development	\$419,577	\$587,320	\$529,397	\$603,111	\$73,714
Parks and Recreation	\$708,422	\$799,045	\$695,926	\$820,070	\$124,144
Police	\$6,099,012	\$6,361,511	\$6,370,774	\$6,741,110	\$370,336
Public Works	\$1,597,375	\$1,163,119	\$1,166,264	\$1,331,037	\$164,773
Capital Improvement Program	\$3,448,180	\$2,609,100	\$2,357,963	\$388,920	-\$1,969,043
TOTAL OPERATING	\$12,129,369	\$11,727,531	\$11,914,404	\$12,554,629	\$640,225
TOTAL EXPENDITURES	\$15,577,549	\$14,336,631	\$14,272,367	\$12,943,549	-\$1,328,818

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



Five-Year General Fund Summary

REVENUES					
	2024-2025 Proposed Budget	2025-2026 Projection	2026-2027 Projection	2027-2028 Projection	2028-2029 Projection
Taxes	\$13,075,616	\$13,261,424	\$13,370,459	\$13,481,140	\$13,600,311
Intergovernmental	\$699,000	\$0	\$0	\$0	\$0
Licenses And Permits	\$535,601	\$548,132	\$554,778	\$572,977	\$580,994
Fines	\$998,110	\$1,060,927	\$1,056,543	\$1,038,527	\$1,069,683
Charges For Services	\$520,753	\$534,243	\$544,673	\$551,951	\$568,510
Miscellaneous	\$397,000	\$426,586	\$424,514	\$419,925	\$431,533
Interest Income	\$200,000	\$110,000	\$50,000	\$25,000	\$10,000
TOTAL GENERAL FUND REVENUES	\$16,426,080	\$15,941,312	\$16,000,967	\$16,089,520	\$16,261,031
EXPENDITURES					
	2024-2025 Proposed Budget	2025-2026 Projection	2026-2027 Projection	2027-2028 Projection	2028-2029 Projection
Village Administrator's Office (VAO) *	\$3,059,301	\$3,120,487	\$3,167,294	\$3,214,804	\$3,263,026
Community Development	\$603,111	\$615,173	\$630,553	\$643,164	\$665,674
Parks & Recreation	\$820,070	\$836,471	\$849,018	\$861,754	\$874,680
Police	\$6,741,110	\$6,909,638	\$7,151,475	\$7,330,262	\$7,586,821
Public Works	\$1,331,037	\$1,357,658	\$1,378,023	\$1,398,693	\$1,419,673
Capital Improvement Program	\$388,920	\$2,870,300	\$2,639,400	\$2,517,100	\$2,177,000
TOTAL OPERATING	\$12,554,629	\$12,839,427	\$13,176,363	\$13,448,676	\$13,809,875
TOTAL EXPENDITURES	\$12,943,549	\$15,709,727	\$15,815,763	\$15,965,776	\$15,986,875
Deficit/Surplus	\$3,482,531	\$231,585	\$185,204	\$123,744	\$274,156



General Fund Revenue Detail

	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed Budget
TAXES					
Property Tax Levy - SRA	\$78,234	\$75,611	\$75,611	\$71,133	-\$4,478
Property Tax Levy - Road And Bridge	\$129,099	\$117,995	\$119,653	\$117,995	-\$1,658
Home Rule Sales Tax-1%	\$3,086,561	\$2,880,028	\$3,163,725	\$3,211,181	\$47,456
Municipal Sales Tax	\$5,423,377	\$5,341,891	\$5,558,961	\$5,642,346	\$83,384
Illinois Income Tax	\$1,506,879	\$1,219,152	\$1,431,535	\$1,431,535	\$0
Utility Tax	\$918,010	\$912,450	\$780,308	\$741,293	-\$39,015
Places Of Eating Tax	\$641,287	\$641,936	\$673,351	\$683,451	\$10,100
Local Gas Tax	\$258,281	\$261,905	\$288,096	\$268,453	-\$19,643
Amusement Tax	\$67,267	\$66,374	\$99,990	\$94,991	-\$5,000
Replacement Tax	\$6,912	\$2,092	\$2,511	\$2,155	-\$356
Water Tax	\$163,425	\$183,777	\$177,879	\$179,658	\$1,779
Water Tax - Unincorporated	\$270	\$183	\$201	\$188	-\$13
Hotel/Motel Tax	\$411,811	\$343,066	\$346,497	\$353,358	\$6,861
Self-Storage Facility Tax	\$267,935	\$269,264	\$269,786	\$277,879	\$8,094
TOTAL TAXES	\$12,959,346	\$12,315,724	\$12,988,104	\$13,075,616	\$87,511
	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed Budget
INTERGOVERNMENTAL					
Federal/State Grants	\$441,312	\$225,000	\$405,000	\$699,000	\$294,000
Drug Forfeiture - State	\$0	\$0	\$0		\$0
Drug Forfeiture - Federal	\$0	\$0	\$9,679		-\$9,679
TOTAL INTERGOVERNMENTAL	\$441,312	\$225,000	\$414,679	\$699,000	\$284,321
	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed Budget
LICENSES & PERMITS					
Liquor Licenses	\$74,839	\$90,424	\$87,075	\$87,075	\$0
Business Licenses	\$96,273	\$95,683	\$98,150	\$98,150	\$0
Video Gaming Licenses	\$13,125	\$16,406	\$18,500	\$18,500	\$0
Vending Machine Licenses	\$1,482	\$1,830	\$1,428	\$1,428	\$0
Scavenger Licenses	\$7,000	\$7,000	\$7,000	\$7,000	\$0
Building Permits	\$257,176	\$302,725	\$347,188	\$311,807	-\$35,381



	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed Budget
Sign Permits	\$7,320	\$10,441	\$7,500	\$8,500	\$1,000
Other Permits	\$75	\$17	\$0	\$0	\$0
County Bmp Fee	\$0	\$0	\$0	\$0	\$0
Special Hauling Permits (Oxcart)	\$3,750	\$2,532	\$3,000	\$3,141	\$141
TOTAL LICENSES & PERMITS	\$461,040	\$527,058	\$569,841	\$535,601	-\$34,240
	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed Budget
<i>FINES</i>					
Circuit Court Fines	\$75,289	\$78,918	\$69,813	\$70,511	\$698
Traffic Fines	\$35,843	\$28,941	\$34,467	\$34,811	\$345
Red Light Fines	\$957,123	\$850,000	\$1,000,194	\$885,000	-\$115,194
DUI Fines	\$3,094	\$3,078	\$4,729	\$3,117	-\$1,612
Overweight Truck Fines	\$2,728	\$6,522	\$1,389	\$4,671	\$3,282
TOTAL FINES	\$1,074,078	\$967,459	\$1,110,592	\$998,110	-\$112,482
	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed Budget
<i>CHARGES FOR SERVICES</i>					
Planning Application Fees	\$11,600	\$13,463	\$6,550	\$12,532	\$5,982
Public Hearing Fees	\$3,400	\$13,025	\$4,250	\$8,213	\$3,963
Planning Review Fees	\$500	\$250	\$500	\$375	-\$125
Annexation Fees	\$500	\$500	\$0	\$500	\$500
Accident Report Copies	\$2,700	\$2,541	\$2,900	\$2,647	-\$253
Video Gaming Terminal Income	\$175,815	\$100,477	\$193,112	\$175,815	-\$17,297
Elevator Inspection Fees	\$20,650	\$14,925	\$20,650	\$17,788	-\$2,863
Burglar Alarm Fees	\$0	\$2,475	\$0	\$1,238	\$1,238
Copies – Ordinances & Maps	\$0	\$0	\$0	\$0	\$0
NSF Fee	\$0	\$0	\$0	\$0	\$0
Park & Rec Contribution	\$0	\$0	\$180	\$0	-\$180
Park Permit Fees	\$1,630	\$1,648	\$3,170	\$1,648	-\$1,522
Summer Recreation Fes	\$4,970	\$300,000	\$1,900	\$0	-\$1,900
Special Events (Parks & Rec Revenue)	\$263,503	\$0	\$80,000	\$300,000	\$220,000
Burr Ridge / Willowbrook Baseball Reimbursement	\$5,900	\$0	\$0	\$0	\$0



	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed Budget
Holiday Contribution	\$550	\$0	\$0		\$0
Spring Recreation Fees	\$0	\$0	\$0	\$0	\$0
TOTAL CHARGES FOR SERVICES	\$491,718	\$449,304	\$313,212	\$520,753	\$207,541
MISCELLANEOUS					
Reimbursements – IRMA	\$1,730	\$0	\$1,516	\$0	-\$1,516
Reimbursements – Police Training	\$5,460	\$0	\$0	\$0	\$0
Sale – Fixed Assets	\$15,431	\$0	\$35,537	\$0	-\$35,537
Reimbursements – Tree Planting	\$700	\$0	\$400	\$0	-\$400
Reimbursements – Red Light Energy	\$0	\$0	\$0	\$0	\$0
Reimbursements – Brush Pickup	\$0	\$0	\$0	\$0	\$0
Other Receipts	\$438,483	\$0	\$159,100	\$192,000	\$32,900
Reimbursements – Parks & Rec Memorial Program	\$297	\$0	\$0	\$5,500	\$5,500
Reimbursements – Police Special Detail	\$8,044	\$5,500	\$5,832	\$5,500	-\$332
Reimbursements – Public Works Other	\$0	\$7,500	\$15	\$0	-\$15
Donation	\$0	\$0	\$0	\$0	\$0
Other Grants	\$0	\$0	\$0	\$14,000	\$14,000
Nicor Gas Annual Payment	\$25,217	\$25,000	\$25,000	\$25,000	\$0
Cable Franchise Fees	\$187,819	\$155,000	\$180,000	\$155,000	-\$25,000
Administrative Reimbursement	\$0	\$0	\$0	\$0	\$0
TOTAL MISCELLANEOUS	\$683,180	\$193,000	\$407,400	\$397,000	-\$10,400
	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed Budget
INTEREST INCOME					
Interest Income	\$251,042	\$118,653	\$388,753	\$200,000	-\$188,753
TOTAL INTEREST INCOME	\$251,042	\$118,653	\$388,753	\$200,000	-\$188,753
TOTAL GENERAL FUND REVENUES	\$16,361,715	\$14,796,198	\$16,192,581	\$16,426,080	\$233,499

Elected Officials – Board of Trustees

(Board of Trustees and Board of Police Commissioners)

Board of Trustees

Summary Costs

	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
Personnel	\$84,106	\$73,048	\$73,048	\$73,048	\$0
Contractual	\$9,360	\$6,600	\$5,850	\$5,850	\$0
Commodities	\$102	\$200	\$100	\$100	\$0
Capital Maintenance	\$0	\$0	\$0	\$0	\$0
TOTAL	\$93,568	\$79,848	\$78,998	\$78,998	\$0



Board of Trustees

Line-Item Detail

Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
PERSONNEL						
	Regular Salaries					\$0
	Part-Time Salaries	\$76,800	\$65,508	\$65,508	\$65,508	\$0
	Overtime Salaries					\$0
	FICA Payments	\$6,046	\$6,650	\$6,650	\$6,650	\$0
	Health Insurance					\$0
	Life Insurance	\$1,261	\$890	\$890	\$890	\$0
TOTAL PERSONNEL		\$84,106	\$73,048	\$73,048	\$73,048	\$0
Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
CONTRACTUAL						
01-05-410-307	Fees / Dues / Subscriptions	\$6,913	\$4,000	\$4,000	\$4,000	\$0
01-05-410-303	Fuel / Mileage / Wash	\$0	\$100	\$0	\$0	\$0
01-05-410-302	Printing and Publishing	\$214	\$0	\$0		\$0
01-05-420-365	Public Relations	\$0	\$0	\$0		\$0
01-05-410-305	Strategic Planning	\$0	\$0	\$0		\$0
01-05-410-201	Telephones	\$0	\$500	\$350	\$350	\$0
01-05-410-304	Training	\$2,233	\$2,000	\$1,500	\$1,500	\$0
TOTAL CONTRACTUAL		\$9,360	\$6,600	\$5,850	\$5,850	\$0
Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
COMMODITIES						
01-05-410-301	Office Supplies	\$102	\$200	\$100	\$100	\$0
TOTAL COMMODITIES		\$102	\$200	\$100	\$100	\$0

Board of Trustees

Line-Item Description

The Village Board is the governing body of the Village, enacting ordinances, managing the finances of the Village, levying taxes, setting the policy for the Village services and procedures, and bearing the responsibility for all municipal governmental functions. The Village Board consists of one Mayor, six Village trustees, and one Village Clerk who are elected for staggered four-year terms.

Personnel

Part-Time Salaries	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$65,508	\$65,508	\$65,508

Accounts for salary expenses related to the Mayor, (6) Trustees, and the Deputy Liquor Control Commissioner.

FICA Payments	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$6,650	\$6,650	\$6,650

Accounts for a portion of FICA (Social Security (6.2%) and Medicare (1.45%)) payments for Salaries.

Life Insurance	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$890	\$890	\$890

Accounts for a portion of the Life Insurance coverage for members of the Board of Trustees.

Contractual

Fees / Dues / Subscriptions	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$4,000	\$4,000	\$4,000

Accounts for Village Board of Trustee participation in various organizations. These organizational memberships provide services such as professional development, and useful information related to the profession.

Telephones	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$500	\$350	\$350

Accounts for telephone services for elected officials.

Training	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$2,000	\$1,500	\$1,500

Accounts for the Board of Trustees participation in various trainings related to professional development.

Commodities

Office Supplies	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$200	\$100	\$100

Accounts for office supplies and reimbursement related to elected officials.

Elected Officials – Board of Police Commissioners

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

Board of Police Commissioners

Summary Costs

	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
Personnel	\$390	\$304	\$296	\$296	\$0
Contractual	\$12,913	\$23,375	\$2,546	\$2,397	-\$149
Commodities	\$0	\$100	\$0	\$0	\$0
TOTAL	\$13,303	\$23,779	\$2,842	\$2,693	-\$149



Board of Police Commissioners

Line-Item Detail

Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
PERSONNEL						
	Regular Salaries					\$0
	Part-Time Salaries					\$0
	Overtime Salaries					\$0
	FICA Payments	\$9	\$76	\$76	\$76	\$0
	IMRF Payments					\$0
	Health Insurance					\$0
	Life Insurance	\$381	\$228	\$220	\$220	\$0
TOTAL PERSONNEL		\$390	\$304	\$296	\$296	\$0
Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
CONTRACTUAL						
01-07-440-543	Exams – Physical	\$12,240	\$16,500	\$100	\$100	\$0
01-07-435-239	Fees - BOPC Attorney		\$5,000	\$1,000	\$1,000	\$0
01-07-435-307	Fees / Dues / Subscriptions	\$375	\$375	\$400	\$400	\$0
01-07-435-311	Postage & Meter Rent			\$0	\$0	\$0
01-07-435-302	Printing & Publishing	\$298	\$1,000	\$546	\$397	-\$149
01-07-435-304	Training		\$500	\$500	\$500	\$0
TOTAL CONTRACTUAL		\$12,913	\$23,375	\$2,546	\$2,397	-\$149
Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
COMMODITIES						
01-07-435-301	Office Supplies	\$0	\$100	\$0	\$0	\$0
TOTAL COMMODITIES		\$0	\$100	\$0	\$0	-\$100

Board of Police Commissioners

Line-Item Description

The Board of Police Commissioners (BOPC) conducts disciplinary hearings or appeals of disciplinary action in the Police Departments. The Board of Police Commissioners shall not make any original or promotional appointments in the Police Department to fill vacancies therein until it has received a written resolution from the Board of Trustees. The BOPC is established through Illinois State Statutes, the Illinois Municipal Code, and the Willowbrook Municipal Code

Personnel

FICA Payments	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$76	\$76	\$76

Accounts for a portion of FICA (Social Security (6.2%) and Medicare (1.45%)) payments for Salaries.

Life Insurance	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$228	\$220	\$220

Accounts for a portion of the Life Insurance coverage for members of the Board of Police Commissioners.

Contractual

Exams – Physical	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$16,500	\$100	\$100

Accounts for exams for the hiring of new Police Officers, i.e., physical, psychological, polygraph, and written.

Fees – BOPC Attorney	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$5,000	\$1,000	\$1,000

Accounts for legal services related to the Board of Police Commissioners.

Fees / Dues / Subscriptions	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$375	\$400	\$400

Accounts for essential fees and subscriptions for the Board of Police Commissioners.

Printing & Publishing	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$1,000	\$546	\$397

Accounts for printing services related to the Board of Police Commissioners.

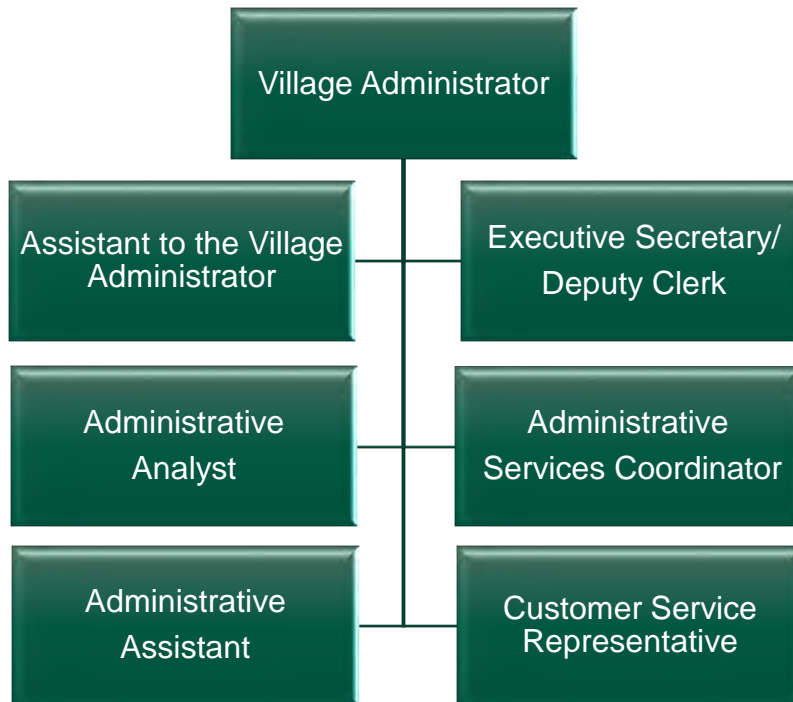
Training	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$500	\$500	\$500

Accounts for annual training for the Board of Police Commissioners.



Village Administrator's Office – Administration

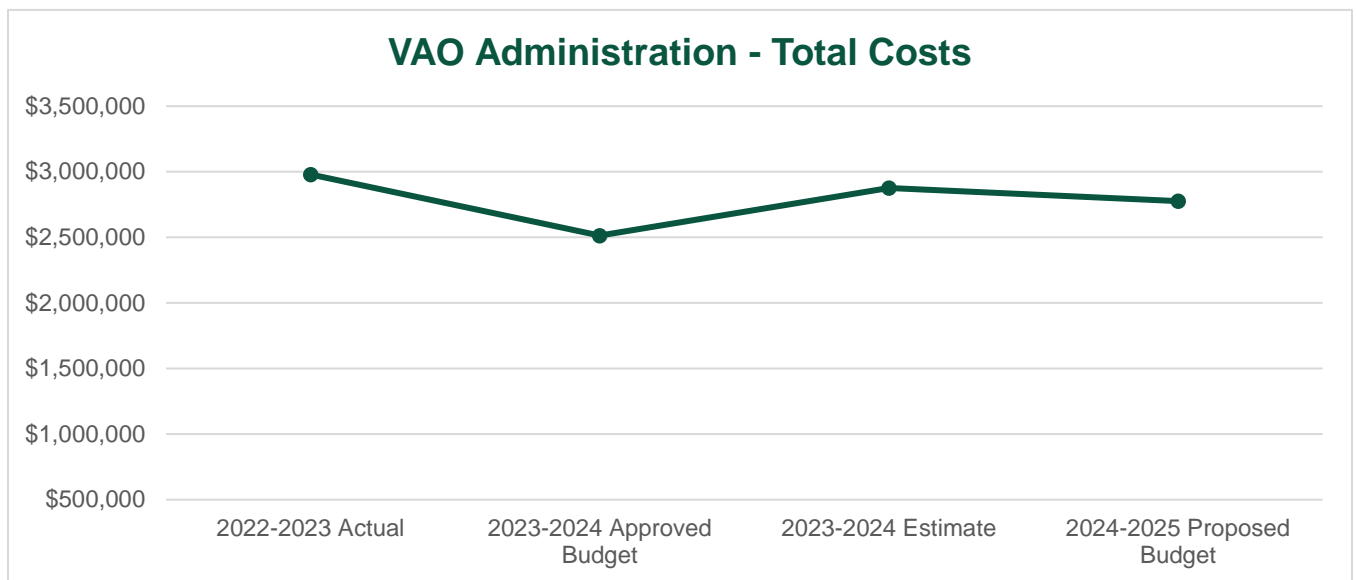
(Administration and Finance)



Village Administrator's Office – Administration

Summary Costs

	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23- 24 Estimate and 24-25 Proposed
Personnel	\$749,552	\$825,483	\$919,517	\$960,896	\$41,378
Contractual	\$2,161,821	\$1,679,140	\$1,946,275	\$1,804,393	-\$141,881
Commodities	\$35,017	\$9,000	\$9,376	\$10,600	\$1,224
Capital Maintenance	\$29,610	\$0	\$0	\$0	\$0
Other	\$3,000	\$0	\$0	\$0	\$0
TOTAL	\$2,979,001	\$2,513,623	\$2,875,168	\$2,775,889	-\$99,279



Village Administrator's Office – Administration

Line-Item Detail

Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
PERSONNEL						
	Regular Salaries	\$465,901	\$534,523	\$615,577	\$643,277	\$27,701
	Part-Time Salaries			\$0	\$0	\$0
	Overtime Salaries	\$4,171	\$2,500	\$2,500	\$2,613	\$113
	FICA Payments	\$33,119	\$42,956	\$44,889	\$46,909	\$2,020
	IMRF Payments	\$88,926	\$104,052	\$108,734	\$113,627	\$4,893
	Insurance	\$116,393	\$141,452	\$147,817	\$154,469	\$6,652
TOTAL PERSONNEL		\$749,552	\$825,483	\$919,517	\$960,896	\$41,378
Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
CONTRACTUAL						
01-10-471-253	Administrative Services	\$18,876	\$0	\$0	\$0	\$0
01-10-485-602	Building Improvements	\$14,671	\$5,000	\$0	\$0	\$0
01-10-455-355	Commissary Provision	\$5,677	\$5,000	\$4,369	\$5,000	\$631
01-10-490-799	Contingencies	\$113,141	\$75,000	\$279,573	\$90,000	-\$189,573
01-10-455-315	Copy Service	\$1,350	\$3,600	\$1,800	\$2,000	\$200
01-10-460-267	Document Storage / Scanning	\$22,936	\$3,000	\$0	\$5,839	\$5,839
01-10-460-212	EDP Equipment / Software	\$0	\$5,000	\$0	\$0	\$0
01-10-460-263	EDP Licenses & Equipment / Software	\$20,371	\$16,500	\$31,000	\$60,500	\$29,500
01-10-466-240	Energy / ComEd (835 Midway)	\$3,749	\$3,000	\$3,900	\$4,000	\$100
01-10-455-307	Fees / Dues / Subscription	\$28,609	\$10,000	\$25,000	\$20,000	-\$5,000
01-10-455-303	Fuel / Mileage / Wash	\$3,044	\$750	\$3,763	\$2,400	-\$1,363
01-10-460-306	Information Technology Services	\$155,448	\$85,200	\$85,600	\$15,300	-\$70,300
01-10-480-272	Insurance –IRMA		\$0	\$0	\$0	\$0
01-10-460-225	Internet / Website Hosting	\$36,920	\$37,000	\$45,125	\$45,500	\$375



Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
01-10-466-293	Landscape - Village Hall	\$0	\$1,500	\$0	\$0	\$0
01-10-470-239	Legal Services	\$298,926	\$181,600	\$195,000	\$200,000	\$5,000
01-10-466-228	Maintenance - Building	\$64,226	\$75,000	\$175,000	\$235,500	\$60,500
01-10-466-236	Nicor Gas (835 Midway)	\$3,118	\$3,000	\$2,640	\$4,692	\$2,052
	Other Professional Services				\$25,000	\$25,000
01-10-455-131	Personnel Recruitment	\$3,846	\$1,500	\$1,000	\$500	-\$500
01-10-455-311	Postage & Meter Rent	\$4,330	\$5,000	\$5,451	\$3,200	-\$2,251
01-10-455-302	Printing & Publishing	\$2,304	\$5,500	\$10,000	\$7,500	-\$2,500
01-10-475-365	Public Relations	\$610	\$2,500	\$225	\$500	\$275
01-10-466-251	Sanitary (835 Midway)	\$560	\$750	\$500	\$550	\$50
01-10-480-273	Self-Insurance – Deductible	\$27,894	\$15,000	\$16,221	\$16,500	\$279
01-10-455-306	Special Projects	\$78,890	\$115,000	\$0	\$0	\$0
01-10-455-305	Strategic Planning	\$0	\$0	\$0	\$0	\$0
01-10-455-201	Telephones	\$15,166	\$17,500	\$11,500	\$12,000	\$500
01-10-455-304	Training	\$6,370	\$7,500	\$13,062	\$10,000	-\$3,062
01-10-900-112	Transfer To Debt Service - 2015	\$322,709	\$280,739	\$322,720	\$325,361	\$2,641
01-10-900-115	Transfer To Debt Service – 2022A	\$194,198	\$346,096	\$346,096	\$541,096	\$195,000
01-10-900-113	Transfer To Debt Service – 2022B	\$520,453	\$363,905	\$363,905	\$169,455	-\$194,450
01-10-630-305	Tuition Reimbursement	\$0	\$3,000	\$780	\$0	-\$780
01-10-485-642	Village Hall Signage / Parks Signage	\$191,576	\$0	\$0	\$0	\$0
01-10-480-276	Wellness	\$1,854	\$5,000	\$2,044	\$2,000	-\$44
TOTAL CONTRACTUAL		\$2,161,821	\$1,679,140	\$1,946,275	\$1,804,393	-\$141,881



Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
COMMODITIES						
01-10-466-351	Building Maintenance Supplies	\$22,181	\$3,500	\$4,500	\$5,500	\$1,000
01-10-455-301	Office Supplies	\$12,836	\$5,500	\$4,876	\$5,100	\$224
TOTAL COMMODITIES		\$35,017	\$9,000	\$9,376	\$10,600	\$1,224
Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
CAPITAL MAINTENANCE						
01-10-485-611	Furniture & Office Equipment	\$29,610	\$0	\$0	\$0	\$0
TOTAL CAPITAL MAINTENANCE		\$29,610	\$0	\$0	\$0	\$0
Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
OTHER						
01-53-435-317	Advertising	\$0	\$0	\$0	\$0	\$0
01-53-435-319	Chamber Directory	\$3,000	\$0	\$0	\$0	\$0
01-53-436-379	Special Promotional Events	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER		\$3,000	\$0	\$0	\$0	\$0

Village Administrator's Office – Administration

Line-Item Description

The Village Administrator's Office (VAO) is responsible for the management of daily operations within the Village. The department provides overall coordination of municipal functions while operating two divisions (Administration & Finance). The Department includes the Village Administrator, appointed by the Board of Trustees, who is the Chief Administrative Officer of the Village of Willowbrook and is responsible for implementing policies established by the Village Board.

Personnel

Salaries	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$534,523	\$615,577	\$643,277

Accounts for the salary expenses for staff within the Village Administrator's Office.

Salary Allocation			
Position	General Fund	Water Fund	Business Improvement Fund
Village Administrator	80%	15%	5%
Assistant to the Village Administrator	80%	15%	5%
Executive Secretary / Deputy Clerk	100%	–	–
Administrative Coordinator	15%	85%	–
Administrative Analyst	100%	–	–
Administrative Assistant	100%	–	–
Customer Service Representative	100%	–	–

Overtime Salaries	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$2,500	\$2,500	\$2,613

Accounts for overtime costs of non-exempt employees working at Village Board meetings.

FICA Payments	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$42,956	\$44,889	\$46,909

Accounts for a portion of FICA (Social Security (6.2%) and Medicare (1.45%)) payments for salaries.

IMRF Payments	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$104,052	\$108,734	\$113,627

Accounts for a portion of the employer's share of the Illinois Municipal Retirement Fund (IMRF) pension contributions. The 2023-2024 employer rate is 16.12% of IMRF wages, which includes salaries and OT wages.

Insurance	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$141,452	\$147,817	\$154,469

Accounts for a portion of the insurance coverage for all full-time Village Administrator's Office personnel.

Contractual

Commissary Provision	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$5,000	\$4,369	\$5,000

Accounts for coffee, beverage, and food expenses for budget workshops, joint meetings, and certain special events.

Contingencies	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$75,000	\$279,573	\$90,000

Accounts for the reserve established for unforeseen expenses (i.e. Sterigenics).

Copy Services	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$3,600	\$1,800	\$2,000

Accounts for copy services with the Village Administrator's Office.

Document Storage / Scanning	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$3,000	\$0	\$5,839

Accounts for document scanning services for the Village Administrator's Office.

EDP Software and Equipment	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$16,500	\$31,000	\$60,500

Accounts for the following software licenses: Zoom, Adobe Licenses, Microsoft User Licenses, etc.

Description	Monthly Cost	Annual Cost
Microsoft	\$850	\$10,200
Zoom	\$153	\$1,836
Channel 6	N/A	\$1,295
ESRI	N/A	\$7,500
Adobe	N/A	\$4,405
SeeClickFix	N/A	\$5,250
DACRA Tech	\$2,500	\$30,000

Energy / ComEd	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$3,000	\$3,900	\$4,000

Accounts for electricity at Village Hall. Staff projects the annual budget based on a three-year average.

Contractual (cont'd)

Fees / Dues / Subscriptions	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$10,000	\$25,000	\$20,000

Accounts for the Village Administrator's Office participation in various organizations. These organizational memberships provide services such as training, professional development, and useful information.

Description	Quantity	Cost	Total Cost
DuPage Manager and Mayors Caucus	1	\$8,450	\$8,450
Wex Flexible Spending Account	1	\$600	\$600
Capitol Fax Online Newsletter	1	\$500	\$500
Crain's	1	\$169	\$169
International City / County Management Association	2	\$200 - \$1,072.50	\$1,272.50
Illinois City / County Management Association	2	\$162.75 - \$353.75	\$516.50
IL and National Public Employer Labor Relations Assoc.	1	\$230	\$230
Society for Human Resources Management	1	\$250	\$250
Municipal Clerks of DuPage	1	\$40	\$40
Daily Herald	1	\$144	\$144
Willowbrook/Burr Ridge Chamber of Commerce	1	\$4,000	\$4,000
West Central Municipal Conference	1	\$2,500	\$2,500
iSolved Notices	1	\$240	\$240
Chicago Metropolitan Agency for Planning (CMAP)	1	\$325	\$325

Fuel / Mileage / Wash	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$750	\$3,763	\$2,400

Accounts for fuel for an administrative vehicle in the Village Administrator's Office. Staff projects the annual budget based on a four-year average.

Information Technology Services	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$85,200	\$85,600	\$15,300

Information technology (IT) functions are supported through contracted services. The primary IT contract is with Orbis Solutions with on-site technical resources during business hours and after-hours emergency support.

Internet / Website Hosting	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$37,000	\$45,125	\$45,500

Accounts for monthly internet services provided by Comcast, AccessOne, and annual website hosting with Civic Plus.

Contractual (cont'd)

Legal Services	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$181,600	\$195,000	\$200,000

Accounts for legal services with Storino, Ramello, and Durkin for labor counsel and Village Attorney representation.

Description	Cost
Village Attorney	\$185,000
Labor Counsel	\$15,000

Maintenance	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$75,000	\$175,000	\$235,500

Accounts for routine maintenance costs of Village-owned facilities, including custodial services, HVAC preventative maintenance, elevator preventive maintenance, pest control, etc. Below is a breakdown of reoccurring costs within this account.

Description	Monthly Cost	Annual Cost
Village Hall Custodial Costs	\$1,222.50	\$14,670
Gower Schools Custodial Costs	\$15,840	\$190,080
HVAC Preventative Maintenance	\$4,725 (quarterly)	\$18,900
Village Hall Elevator Annual Inspection	N/A	\$1,566

Nicor Gas	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$3,000	\$2,640	\$4,692

Accounts for the cost of natural gas to heat Village Hall. The 2024-2025 Budget is based on a three-year average.

Other Professional Service	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	–	–	\$25,000

Accounts for the cost of grant writing services.

Personnel Recruitment	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$1,500	\$1,000	\$500

Accounts for recruitment/selection services, pre-employment physicals, background checks, and advertising materials.

Postage & Meter	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$5,000	\$5,451	\$3,200

Accounts for the postage costs for routine outgoing mail and shipping Village-wide, bulk mailing for event notifications, and mailing courtesy reminder notices.

Contractual (cont'd)

Printing & Publishing	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$5,500	\$10,000	\$7,500

Accounts for VAO printing and publishing needs, including Village communications materials, special notices, and publishing of ordinances & resolutions.

Public Relations	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$2,500	\$225	\$500

Accounts for annual public relations expenditures.

Sanitary	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$750	\$500	\$550

Accounts for sewer maintenance charges with DuPage County.

Self-Insurance – Deductible	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$15,000	\$16,221	\$16,500

Accounts for the annual deductible through IRMA. The fund allocation is identical to the IRMA insurance premium with a 60% General Fund allocation and a 40% Water Fund allocation.

Telephone	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$17,500	\$11,500	\$12,000

Accounts for monthly phone services through Heartland Business Systems and the annual Mitel service agreement.

Training	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$7,500	\$13,062	\$10,000

Accounts for employee development and professional development in specific areas. The training is imperative for employee development while increasing overall services to the organization and residents.

Transfer to Debt Service	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$990,740	\$1,032,721	\$1,035,912

Accounts for annual costs related to the 2015 bond, 2022A bond, and 2022B bond approved by the Board of Trustees.

Wellness	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$5,000	\$2,044	\$2,000

Accounts for quarterly and monthly employee wellness meetings and activities.



Commodities

Building Maintenance Supplies	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$3,500	\$4,500	\$5,500

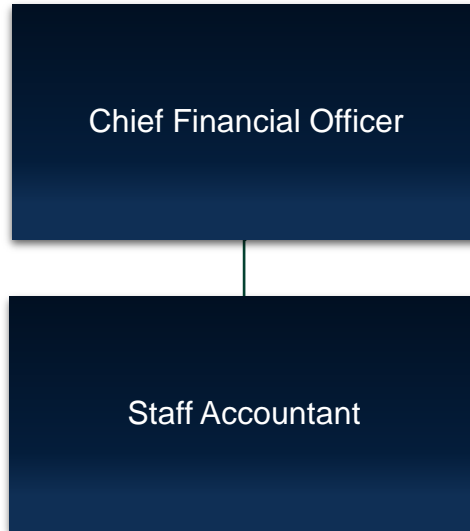
Accounts for supplies of maintenance of Village Hall.

Office Supplies	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$5,500	\$4,876	\$5,100

Accounts for the office supplies in Village Hall. This account includes misc. supplies for daily operations (pens, pencils, folders, binders, flash drives, coffee, etc.).

Village Administrator's Office – Finance

(Administration and *Finance*)



Village Administrator's Office – Finance

Summary Costs

	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
Personnel	\$54,345	\$0	\$0	\$0	\$0
Contractual	\$163,813	\$199,286	\$195,035	\$201,721	\$6,686
Commodities	\$953	\$0	\$0	\$0	\$0
Capital Maintenance	\$0	\$0	\$0	\$0	\$0
TOTAL	\$219,111	\$199,286	\$195,035	\$201,721	\$6,686



Village Administrator's Office – Finance

Line-Item Detail

Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
PERSONNEL						
	Regular Salaries	\$41,904	\$0	\$0	\$0	\$0
	Part-Time Salaries	\$0	\$0	\$0	\$0	\$0
	Overtime Salaries	\$0	\$0	\$0	\$0	\$0
	FICA Payments	\$3,241	\$0	\$0	\$0	\$0
	IMRF Payments	\$9,201	\$0	\$0	\$0	\$0
	Insurance	\$0	\$0	\$0	\$0	\$0
TOTAL PERSONNEL		\$54,345	\$0	\$0	\$0	\$0
Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
CONTRACTUAL						
01-25-620-251	Audit Services	\$35,950	\$31,200	\$32,200	\$33,500	\$1,300
01-25-615-267	Document Storage / Scanning	\$0	\$3,000	\$0	\$0	\$0
01-25-615-263	EDP Licenses & Equipment / Software	\$0	\$12,780	\$12,500	\$12,500	\$0
01-25-610-307	Fees / Dues / Subscriptions	\$1,055	\$350	\$605	\$1,215	\$610
01-25-610-303	Fuel / Mileage / Wash	\$0	\$0	\$0	\$0	\$0
01-25-615-306	IT-Consulting Services	\$0	\$0	\$0	\$0	\$0
01-25-620-252	Outsourced Services – Financial Services	\$125,600	\$151,956	\$149,520	\$154,006	\$4,486
01-25-610-311	Postage & Meter Rent	\$144	\$0	\$0	\$0	\$0
01-25-610-302	Printing & Publishing	\$1,064		\$210	\$500	\$290
01-25-610-304	Training	\$0	\$0	\$0	\$0	\$0
TOTAL CONTRACTUAL		\$163,813	\$199,286	\$195,035	\$201,721	\$6,686
Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
COMMODITIES						
01-25-610-301	Office Supplies	\$953	\$0	\$0	\$0	\$0
TOTAL COMMODITIES		\$953	\$0	\$0	\$0	\$0

Village Administrator's Office – Finance

Line-Item Description

The Finance department is in the Village Administrator's Office (VAO) and is responsible for the management of payroll, accounts payable, annual budget preparation, assistance with the annual audit, and daily finance tasks for the Village. Finance reports directly to the Village Administrator.

Personnel

There are no personnel expenses in the Finance division.

Contractual

Audit Services	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$31,200	\$32,200	\$33,500

Accounts for the auditing of the Village's annual financial statements.

EDP Licenses & Equipment / Software	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$12,780	\$12,500	\$12,500

Accounts for the annual BS&A financial software costs.

Fees / Dues / Subscriptions	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$350	\$605	\$1,215

Accounts for the Government Financial Officers Association's (GFOA) annual dues and application fees for the Annual Financial Report (COA), Popular Financial Report, and annual budget.

Outsourced Services – Financial Services	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$151,956	\$149,520	\$154,006

The Village Board entered into a three-year contract with Lauterbach & Amen for daily financial operations for the Village. The annual cost for the contract is \$154,006. The fund allocation is broken down below:

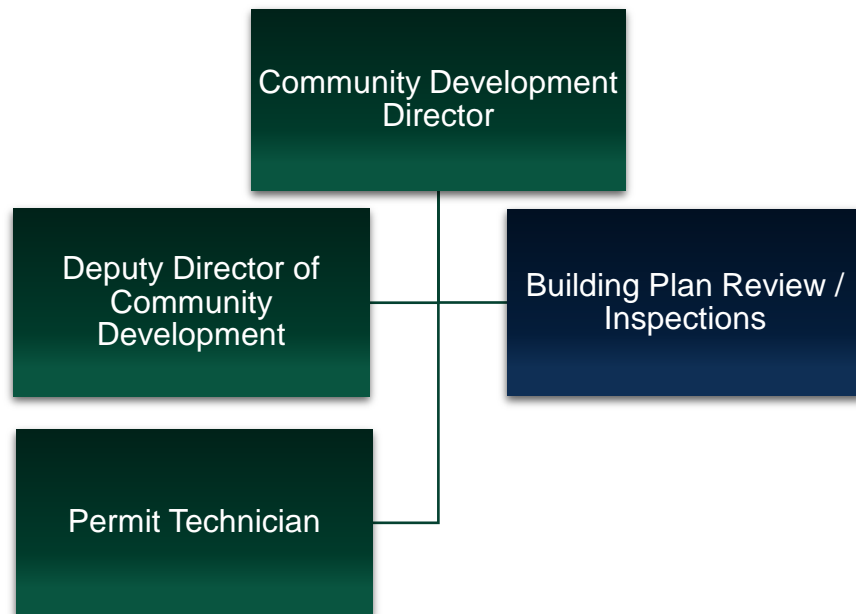
General Fund	Water Fund
60%	40%

Printing & Publishing	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$0	\$210	\$500

Accounts for the auditing of the Village's annual financial statements.

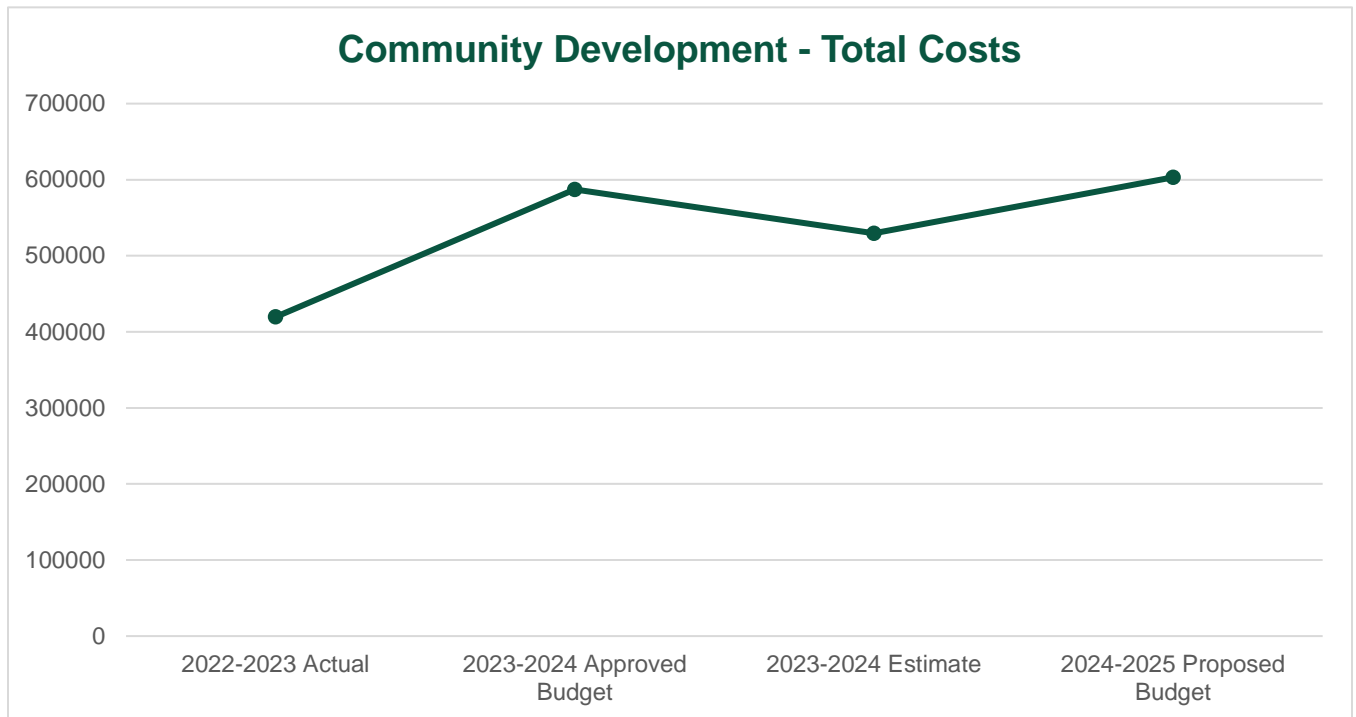


Community Development



Community Development Summary Costs

	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23- 24 Estimate and 24-25 Proposed
Personnel	\$240,136	\$331,364	\$337,177	\$352,350	\$15,173
Contractual	\$177,889	\$254,456	\$190,720	\$247,762	\$57,041
Commodities	\$1,553	\$1,500	\$1,500	\$3,000	\$1,500
Capital Maintenance	\$0	\$0	\$0	\$0	\$0
TOTAL	\$419,577	\$587,320	\$529,397	\$603,111	\$73,714



Community Development

Line-Item Detail

Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
PERSONNEL						
	Regular Salaries	\$137,142	\$227,248	\$228,445	\$238,725	\$10,280
	Part-Time Salaries	\$0	\$0	\$0	\$0	\$0
	Overtime Salaries	\$0	\$1,540	\$1,540	\$1,609	\$69
	FICA Payments	\$9,835	\$18,379	\$19,206	\$20,070	\$864
	IMRF Payments	\$22,590	\$49,875	\$52,119	\$54,465	\$2,345
	Insurance	\$54,646	\$34,322	\$35,866	\$37,480	\$1,614
TOTAL PERSONNEL		\$240,136	\$331,364	\$337,177	\$352,350	\$15,173
Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
CONTRACTUAL						
01-40-820-260	Building, Plan Review & Inspection Services	\$118,321	\$75,050	\$56,400	\$73,512	\$17,112
01-40-830-119	Code Enforcement Services	\$5,051	\$15,000	\$11,790	\$15,000	\$3,210
01-40-810-315	Copy Service	\$1,050	\$2,400	\$2,000	\$2,400	\$400
01-15-520-246	Court Reporting Services	\$2,240	\$3,000	\$1,500	\$3,000	\$1,500
01-40-815-267	Document Storage / Scanning	\$0	\$10,000	\$8,650	\$8,650	\$0
01-40-815-263	EDP Licenses & Equipment / Software	\$0	\$0	\$106	\$318	\$212
01-15-515-305	EDP Personnel Training	\$1,000	\$0	\$0	\$0	\$0
01-40-830-117	Elevator Inspection Services	\$4,271	\$5,000	\$4,035	\$5,900	\$1,865
01-40-820-262	Engineering Services	\$35,261	\$44,750	\$61,460	\$66,500	\$5,040
01-40-810-307	Fees / Dues / Subscriptions	\$275	\$2,000	\$875	\$1,500	\$625



Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
01-40-810-303	Fuel / Mileage / Wash	\$161	\$225	\$225	\$300	\$75
	Informational Technology Services	\$0	\$0	\$0	\$5,100	\$5,100
01-15-510-340	Life Insurance – Plan Commission	\$1,290	\$0	\$651	\$1,200	\$549
	Maintenance - Building	\$0	\$0	\$0	\$3,668	\$3,668
01-15-520-257	Municipal Planning Services	\$450	\$0	\$0	\$0	\$0
01-40-820-254	Plan Review – Civil Engineer	\$2,701	\$0	\$0	\$0	\$0
01-40-810-311	Postage & Meter Rent	\$133	\$0	\$133	\$4,164	\$4,031
01-40-810-302	Printing & Publishing	\$2,433	\$3,300	\$2,140	\$5,500	\$3,360
01-40-810-305	Special Projects	\$0	\$75,976	\$35,000	\$35,000	\$0
01-40-810-201	Telephones	\$430	\$3,355	\$3,355	\$5,200	\$1,845
01-40-820-263	Traffic Engineering Services	\$2,450	\$7,500	\$0	\$5,000	\$5,000
01-40-810-304	Training	\$60	\$6,500	\$2,000	\$4,250	\$2,250
01-40-810-345	Uniforms	\$280	\$400	\$400	\$400	\$0
01-40-810-409	Vehicle Maintenance Services	\$0	\$0	\$0	\$1,200	\$1,200
01-15-540-625	Vehicles – New & Other	\$33	\$0	\$0	\$0	\$0
TOTAL CONTRACTUAL		\$177,889	\$254,456	\$190,720	\$247,762	\$57,041
Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
COMMODITIES						
01-15-540-611	Furniture & Office Equipment	\$259	\$0	\$0	\$0	\$0
01-40-810-301	Office Supplies	\$1,294	\$1,500	\$1,500	\$3,000	\$1,500
TOTAL COMMODITIES		\$1,553	\$1,500	\$1,500	\$3,000	\$1,500

Community Development

Line-Item Description

The Community Development Department consolidates the Planning and Economic Development Department and the Building and Zoning Department. Staff from Community Development provides various development, building, and engineering-related services including economic development, land use planning, building permits, building and engineering plan review, and inspections.

Personnel

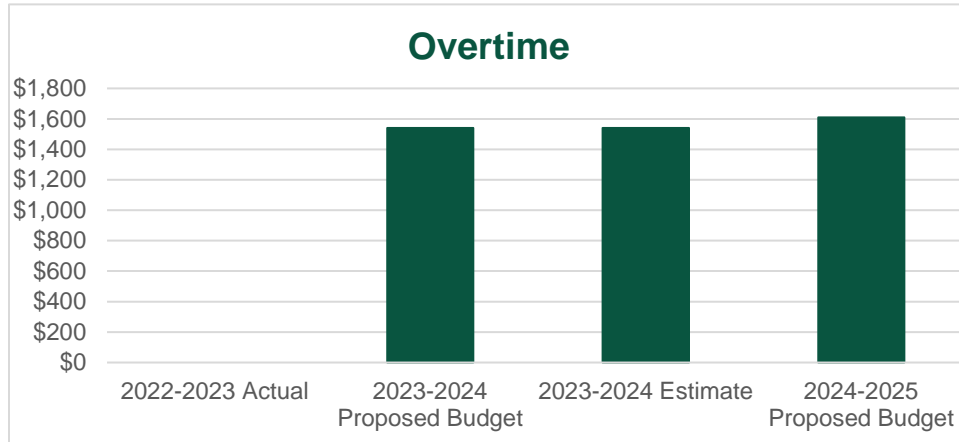
Salaries	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$227,248	\$228,445	\$238,725

Accounts for the salary expense for staff within the Community Development Department.

Salary Allocation		
Position	General Fund	Business Improvement Fund
Director of Community Development	80%	20%
Assistant Director of Community Development	80%	20%
Permit Technician	80%	20%

Overtime Salaries	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$1,540	\$1,540	\$1,609

Accounts for overtime costs of non-exempt employees performing building inspections and attending monthly Plan Commission and Village Board meetings.



FICA Payments	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$18,379	\$19,206	\$20,070

Accounts for a portion of FICA (Social Security (6.2%) and Medicare (1.45%)) payments for salaries.

IMRF Payments	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$49,875	\$52,119	\$54,465

Accounts for a portion of the employer's share of the Illinois Municipal Retirement Fund (IMRF) pension contributions. The 2024-2025 employer rate is 16.12% of IMRF wages, which includes salaries and OT wages.

Personnel (cont'd)

Insurance	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$34,322	\$35,866	\$37,480

Accounts for a portion of the insurance coverage for all full-time Community Development personnel.

Contractual

Building, Plan Review & Inspection Services	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$75,050	\$56,400	\$73,512

Accounts for the outsourced building professional services under the SAFEbuilt contract to perform the services in the table below. The Village began using SAFEbuilt for these services in 2021.

Description	Hours	Price	Total Cost
Building Plan Review	360	\$93.00/hour	\$26,632
Building and Mechanical Inspections	265	\$100.50/hour	\$33,480
Plumbing Inspections	144	\$93.00/hour	\$13,400

Code Enforcement Services	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$15,000	\$11,790	\$15,000

Accounts for the outsourced professional services of Lourdes Garcia and Mark Randall for Code Enforcement Services.

Description	Hours	Price	Total Cost
Code Enforcement Services	333	\$45.00/hr	\$15,000

Copy Services	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$2,400	\$2,000	\$2,400

Accounts for copy services for the Community Development Department.

Court Reporting Services	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$3,000	\$1,500	\$3,000

Accounts for the cost of court reporting services as needed for Plan Commission meetings.

Document Storage / Scanning	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$10,000	\$8,650	\$8,650

Accounts for document scanning services for the Community Development Department.

Description	Quantity	Price	Total Cost
Scanning services for large boxes	10	\$530	\$5,300
Scanning services for smaller boxes	10	\$335	\$3,350



Contractual (cont'd)

EDP Licenses & Equipment / Software	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$0	\$106	\$318

Accounts for EDP Licensing & Equipment for the Community Development Department.

Elevator Inspection Services	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$5,000	\$4,035	\$5,900

Accounts for the outsourced elevator inspection services. The 2024-2025 Budget is based on a three-year average.

Engineering Services	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$44,750	\$61,460	\$66,500

Accounts for the outsourced engineering services from the firms highlighted in the table below:

Vendor	Services	2024-2025 Budget
Novotny Engineering	Engineering Plan Review & Inspection	\$5,620
Christopher B. Burke Engineering	Stormwater / Drainage Review & Inspection	\$15,265
Raths, Raths & Johnson	Structural Plan Review & Inspection	\$45,615

Fees / Dues / Subscriptions	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$2,000	\$875	\$1,500

Accounts for the Community Development department participation in various organizations. These organizational memberships provide services such as training, professional development, and useful information.

Description	Quantity	Unit Cost	Total Cost
American Planning Association / American Institute of Certified Planners	1	\$616	\$616
American Planning Association / Illinois Planning Association	1	\$50	\$50
Daily Herald Online Subscription	1	\$150	\$150
Crain's Business Magazine	1	\$100	\$100
International Code Council	3	\$145	\$435
Suburban Building Officials Counsel	1	\$150	\$150

Fuel / Mileage / Wash	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$225	\$225	\$300

Accounts for fuel for one Community Development vehicle. Staff projects the annual budget based on a three-year average.

Informational Technology Services	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$0	\$0	\$5,100

This is a new line item for all departments to track their costs for IT services. Historically, this has been funded through the Village Administrator's Office.

Contractual (cont'd)

Life Insurance – Plan Commission	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$0	\$651	\$1,200

Accounts for Plan Commission members Life Insurance.

Maintenance – Building	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$0	\$0	\$3,668

This is a new line item for Community Development. It accounts for the department's portion of custodial services contract.

Postage & Meter Rental	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$0	\$133	\$4,164

Accounts for the postage costs for routine outgoing mail and shipping Village-wide, bulk mailing for event notifications, and mailing courtesy reminder notices.

Printing & Publishing	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$3,300	\$2,140	\$5,500

Accounts for the cost to print snow routes and utility maps for the use of Community Development staff and publish public hearing notices The 2024-2025 Budget is based on a three-year average.

Special Projects	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$75,976	\$35,000	\$35,000

This is a new line item in the 2024-2025 Budget and accounts for staff-identified special projects. Below is the special project for Community Development:

Description	Cost
Comprehensive Plan	\$35,000

Telephones	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$3,355	\$3,355	\$5,200

Staff projects the annual budget based on a three-year average.

Traffic Engineering Services	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$7,500	\$0	\$5,000

Accounts for the outsourced traffic engineering services. The Village utilizes a traffic engineer to review Village-wide traffic calming concerns (i.e. speeding, intersection control, traffic regulatory signage, parking regulations, sight distance evaluations.) Studies and analysis are needed to address residents' traffic concerns.

Contractual (cont'd)

Training	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$6,500	\$2,000	\$4,250

Accounts for employee development and professional development in specific areas. The training is imperative for employee development while increasing overall services to the organization and residents.

	Qty.	Unit Training Cost	Subtotal Training Cost	Unit Travel Cost	Subtotal Travel Cost	Total Travel and Training Cost
Suburban Building Official Conference	12	\$30	\$360	\$140	\$140	\$500
State American Planning Association – 2024 Conference	1	\$250	\$250	\$500	\$500	\$750
Department Training Project Management. Training	3	\$1,000	\$3,000			\$3,000

Uniforms	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$400	\$400	\$400

Accounts for polos, half zips, and safety vests distributed to staff each year. Staff projects the annual budget based on a three-year average.

Vehicle Maintenance Services	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$0	\$0	\$1,200

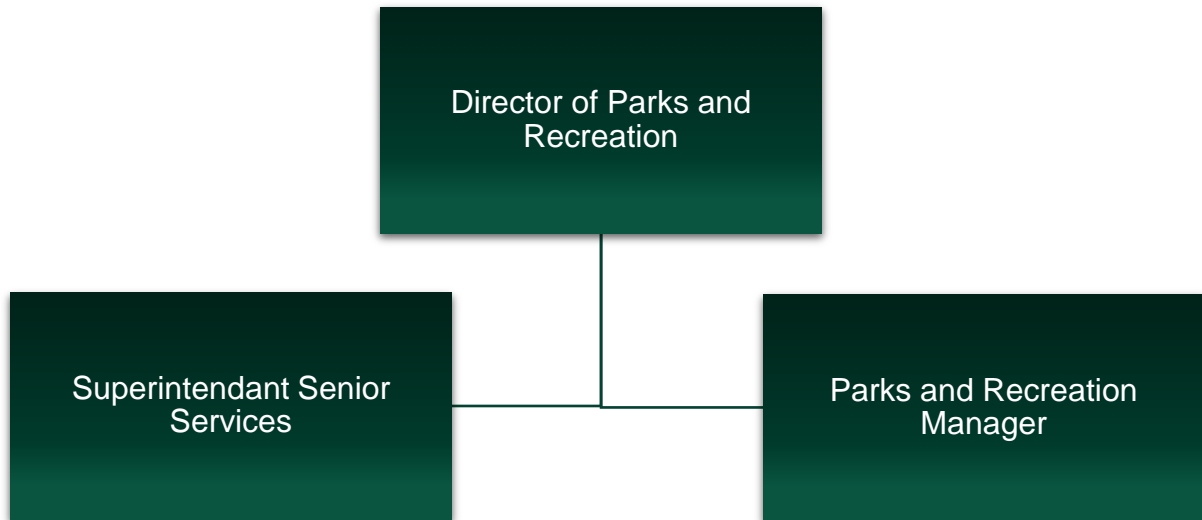
Accounts for the outsourced vehicle maintenance services. The 2024-2025 Budget is based on a three-year average.

Commodities

Office Supplies	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$1,500	\$1,500	\$3,000

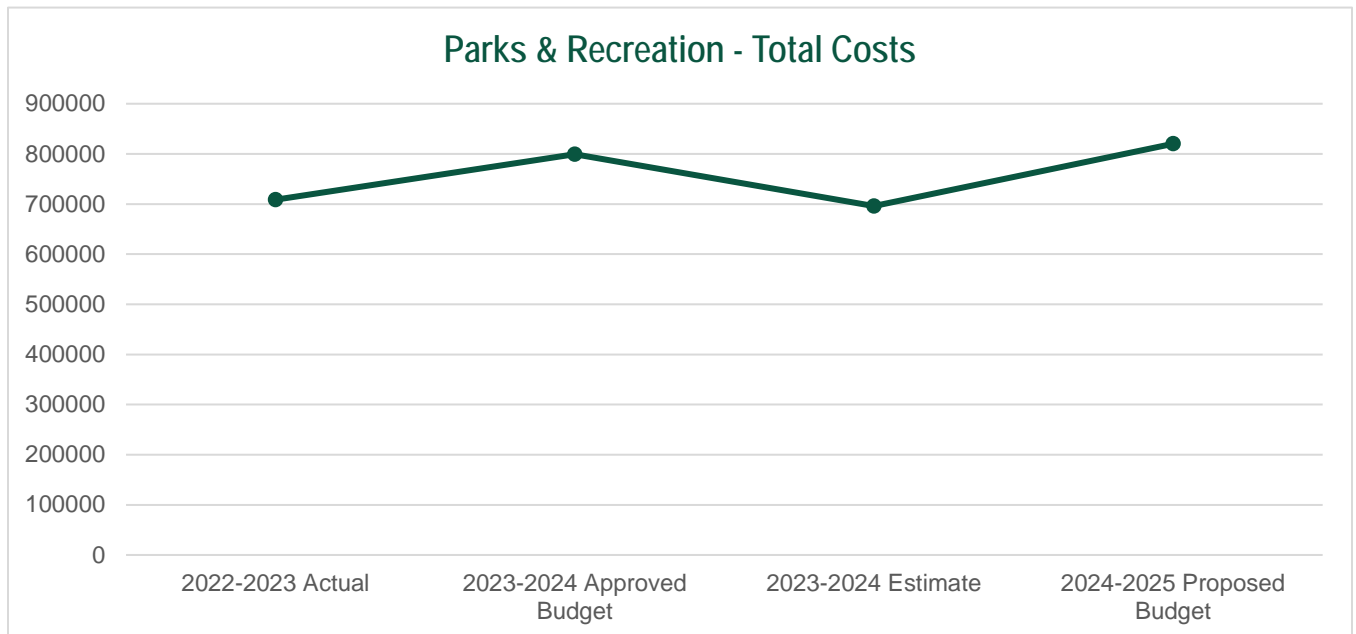
Accounts for the office supplies in Community Development. This account includes miscellaneous. supplies for day-to-day operations (pens, pencils, folders, binders, flash drives, coffee, etc.).

Parks & Recreation



Parks & Recreation Summary Costs

	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23- 24 Budget Estimate and 24-25 Proposed
Personnel	\$338,647	\$317,242	\$312,548	\$328,613	\$16,065
Contractual	\$358,325	\$473,803	\$380,865	\$489,958	\$109,093
Commodities	\$11,450	\$8,000	\$2,513	\$1,500	-\$1,013
Capital Maintenance	\$0	\$0	\$0	\$0	\$0
TOTAL	\$708,422	\$799,045	\$695,926	\$820,070	\$124,144



Parks & Recreation

Line-Item Detail

Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Budget Estimate and 24-25 Proposed
PERSONNEL						
	Regular Salaries	\$245,149	\$232,271	\$233,077	\$243,565	\$10,488
	Part-Time Salaries	\$1,307	\$0	\$0	\$0	\$0
	Overtime Salaries	\$2,317	\$5,500	\$0	\$2,000	\$2,000
	FICA Payments	\$18,890	\$17,769	\$17,769	\$18,569	\$800
	IMRF Payments	\$35,374	\$48,219	\$48,219	\$50,389	\$2,170
	Health Insurance	\$10,870	\$13,320	\$13,320	\$13,919	\$599
	Life Insurance	\$0	\$163	\$163	\$170	\$7
TOTAL PERSONNEL		\$338,647	\$317,242	\$312,548	\$328,613	\$16,065
Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Budget Estimate and 24-25 Proposed
CONTRACTUAL						
01-20-590-517	Active Adult Program	\$145,563	\$249,050	\$166,500	\$244,000	\$77,500
01-20-590-519	ADA Park Maintenance	\$0	\$3,000	\$0	\$0	\$0
01-20-590-520	ADA Recreation Accommodations	\$5,604	\$0	\$0	\$0	\$0
01-20-570-280	Ballfield Maintenance	\$9,905	\$12,000	\$8,000	\$12,000	\$4,000
01-20-585-522	Community Events	\$15,896	\$50,000	\$43,000	\$55,580	\$12,580
01-20-570-281	Contracted Maint. & Landscaping	\$960	\$0	\$0	\$0	\$0
01-20-555-212	EDP Licenses & Equipment / Software	\$15,498	\$5,200	\$9,700	\$5,680	-\$4,020
01-20-555-263	EDP Licenses	\$0	\$480	\$0	\$0	\$0
	Fees / Dues / Subscriptions	\$0	\$0	\$0	\$1,260	\$1,260
01-20-510-303	Fuel / Mileage / Wash	\$297	\$750	\$150	\$750	\$600
	Informational Technology Services	\$0	\$0	\$0	\$5,100	\$5,100
01-20-565-342	Landscape Maintenance Services	\$53,293	\$80,000	\$80,000	\$81,200	\$1,200
01-20-570-411	Maintenance	\$21,878	\$12,000	\$11,000	\$7,508	-\$3,493
01-20-570-235	Nicor Gas (825 Midway)	\$6,751	\$2,000	\$2,000	\$2,000	\$0
01-20-550-311	Postage & Meter Rent	\$2	\$300	\$800	\$1,200	\$400



Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Budget Estimate and 24-25 Proposed
01-20-550-302	Printing & Publishing	\$10,821	\$18,000	\$14,500	\$16,000	\$1,500
01-20-555-306	Program Hosting Services (BRPD)	\$0	\$0	\$0	\$0	\$0
01-20-565-352	Reimb. Expenses – Memorial Program	\$323	\$0	\$0	\$0	\$0
01-20-570-250	Sanitary (825 Midway)	\$200	\$180	\$265	\$500	\$235
01-20-575-517	Seniors Program – Summer	\$2,049	\$0	\$0	\$0	\$0
01-20-585-523	Special Events	\$21,849	\$0	\$0	\$0	\$0
01-20-590-518	Special Recreation Assoc Program Dues	\$41,683	\$39,343	\$43,000	\$53,000	\$10,000
01-20-575-119	Summer Program Mat'l & Services	\$4,220	\$0	\$0	\$0	\$0
01-20-455-201	Telephones	\$919	\$1,500	\$1,500	\$1,500	\$0
	Training	\$0	\$0	\$0	\$2,230	
01-20-570-345	Uniforms	\$614	\$0	\$450	\$450	\$0
TOTAL CONTRACTUAL		\$358,325	\$473,803	\$380,865	\$489,958	\$109,093
Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Budget Estimate and 24-25 Proposed
COMMODITIES						
01-20-570-331	Maintenance Supplies	\$285	\$0	\$0	\$0	\$0
01-20-550-301	Office / General Program Supplies	\$5,985	\$1,500	\$2,513	\$1,500	-\$1,013
01-20-565-341	Park Landscape Supplies	\$5,180	\$6,500	\$0	\$0	\$0
TOTAL COMMODITIES		\$11,450	\$8,000	\$2,513	\$1,500	-\$1,013
Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Budget Estimate and 24-25 Proposed
CAPITAL MAINTENANCE						
01-20-590-521	ADA Park Improvements	\$0	\$0	\$0	\$0	\$0
01-20-595-695	Park Improvements - Neighborhood Park	\$0	\$0	\$0	\$0	\$0
TOTAL CAPITAL MAINTENANCE		\$0	\$0	\$0	\$0	\$0

Parks and Recreation

Line-Item Description

The Parks and Recreation Department is responsible for the daily recreational activities within the Village. The Department consists of two full-time employees, the Director of Parks and Recreation, the Superintendent of Senior Services, and one part-time employee, the Parks and Recreation Manager. This department is also responsible for all Community-wide and special events within Willowbrook.

Personnel

Salaries	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$232,271	\$233,077	\$243,565

Accounts for the salary expense for full-time staff within Parks and Recreation Division.

Overtime Salaries	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$5,500	\$0	\$2,000

Accounts for overtime costs of non-exempt employees performing work-related services for Special Events and Community Events.

FICA Payments	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$17,769	\$17,769	\$18,569

Accounts for a portion of FICA (Social Security (6.2%) and Medicare (1.45%)) payments for salaries.

IMRF Payments	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$48,219	\$48,219	\$50,389

Accounts for a portion of the employer's share of the Illinois Municipal Retirement Fund (IMRF) pension contributions. The 2023-2024 employer rate is 16.12% of IMRF wages, which includes salaries and OT wages.

Health Insurance	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$13,320	\$13,320	\$13,919

Accounts for a portion of the health insurance coverage for full-time employees.

Life Insurance	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$163	\$163	\$170

Accounts for a portion of the life insurance coverage for full-time employees.

Contractual

Active Adult Program	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$249,050	\$166,500	\$244,000

Accounts for programs that were previously managed by the Burr Ridge Park District. Since December 2021, the Village has started to manage the senior program and renamed it the Active Adult Program.

1)	Event	Description	Quantity	Unit Costs	Total Costs
	Engagement Events	Engagement events that are meant to attract new members. Allows staff to pass on information about other trips and programs	24	\$150	\$3,600
			Quantity	Unit Revenue	Total Revenue
			24	\$150	\$3,600
	TOTAL				Surplus/Deficit
					\$0

Engagement Events Breakdown			
Expenses		Revenue	
Description	Unit Costs	Description	Unit Revenue
Games, Coffee, cups, napkins, plates, sugar, and cream	\$150	Income(\$10 per person)	\$150

2)	Event	Description	Quantity	Unit Costs	Total Costs
	Presentations	Life skills or social interest presentations on a specific topic/subject	6	\$0	\$0
			Quantity	Unit Revenue	Total Revenue
			6	\$75	\$450
	TOTAL				
					\$450

Presentations			
Expenses		Revenue	
Description	Unit Costs	Description	Unit Revenue
Speaker	\$0	Sponsors of event are responsible for cost	\$75
Snacks	\$10	Income (per person \$15)	\$75



Contractual (cont'd)

3)	Event	Description	Quantity	Unit Costs	Total Costs
	Bingo – Village of Willowbrook	Monthly bingo event at CRC. Prizes and snacks with 10 games	12	\$330	\$3,960
			Quantity	Unit Revenue	Total Revenue
			12	\$550	\$6,600
	TOTAL				
					\$2,640

Bingo – Willowbrook			
Expenses		Revenue	
Description	Unit Costs	Description	Unit Revenue
Prizes / snacks	\$330	Sponsor	\$550
		Income (Based on a \$10 per person charge with an estimate of 40 people)	

4)

Event	Description	Quantity	Unit Costs	Total Costs
Social Basic	Food/entertainment event.	12	\$1,600	\$19,200
		Quantity	Unit Revenue	Total Revenue
		12	\$1,700	\$20,400
TOTAL				Surplus/Deficit
				\$1,200

Social Basic			
Expenses		Revenue	
Description	Unit Costs	Description	Unit Revenue
Lunch	\$1,600	Customer payment	\$1,700

5)	Event	Description	Quantity	Unit Costs	Total Costs
	Social Holiday	Food / entertainment / special end of year event	1	\$4,500	\$4,500
			Quantity	Unit Revenue	Total Revenue
			1	\$5,500	\$5,500
	TOTAL				
					\$1,000

Social Holiday			
Expenses		Revenue	
Description	Unit Costs	Description	Unit Revenue
food	\$3,500	Sponsor	\$1,000
entertainment	\$500	Income (\$60 per person, with 75 people in attendance)	\$4,500
special	\$500		



Contractual (cont'd)

6)

Event	Description	Quantity	Unit Costs	Total Costs
Theater	Bus/Theater/snack (based on 40 people)	8	\$5,500	\$44,000
		Quantity	Unit Revenue	Total Revenue
		8	\$6,500	\$52,000
TOTAL				Surplus/Deficit
				\$8,000

Theater			
Expenses		Revenue	
Description	Unit Costs	Description	Unit Revenue
Bus	\$1,000	Income (\$162.50 a ticket)	\$6,500
Tickets	\$4,300		
Snack	\$200		

7)	Event	Description	Quantity	Unit Costs	Total Costs
	One Day Tour Basic	Bus/snack/experience/ lunch (based on 30 people)	10	\$3,540	\$35,400
			Quantity	Unit Revenue	Total Revenue
			10	\$3,990	\$39,900
	TOTAL				
					\$4,500

One Day Tour Basic			
Expenses		Revenue	
Description	Unit Costs	Description	Unit Revenue
Bus 6-8 hours	\$900	Income (\$133 per person)	\$3,990
Snack	\$100		
Experience	\$1,000		
Lunch	\$1,540		



Contractual (cont'd)

8)

Event	Description	Quantity	Unit Costs	Total Costs
One Day Tour Extended	Bus/ snack/ experience/ lunch (30- people)	10	\$4,350	\$43,500
		Quantity	Unit Revenue	Total Revenue
		10	\$5,220	\$52,200
TOTAL				Surplus/Deficit
				\$8,700

One Day Tour Extended			
Expenses		Revenue	
Description	Unit Costs	Description	Unit Revenue
Bus 8+	\$1,200	Income (\$174 per person)	\$5,220
Snack	\$100		
Experience #1 (\$20 per person)	\$600		
Lunch (\$45 per person)	\$1,350		
Experience #2 (\$36 per person)	\$1,100		

9)

Event	Description	Quantity	Unit Costs	Total Costs
2-4 Day Long Trips	Bus/ Hotel/ 4-8 experiences/ lunches/ dinners/special	4	\$20,700	\$82,800
		Quantity	Unit Revenue	Total Revenue
		4	\$24,840	\$99,360
TOTAL				Surplus/Deficit
				\$16,560

3-5 Day Long Trips			
Expenses		Revenue	
Description	Unit Costs	Description	Unit Revenue
Bus \$1000+ a day	\$5,500	Income (\$994.60 per person)	\$24,840
Hotel \$200 a night	\$1,000		
Driver and Escort room \$200 special cost	\$1,000		
Lunches	\$3,600		
Dinner	\$8,400		
Experience \$300 x 2 days	\$600		
Snack	\$600		

Contractual (cont'd)

10)

Event	Description	Quantity	Unit Costs	Total Costs
Travel Agent Trips		4	\$500	\$2,000
		Quantity	Unit Revenue	Total Revenue
		4	\$6,000	\$24,000
TOTAL				Surplus/Deficit
				\$22,000

Travel Agent Trips			
Expenses		Revenue	
Description	Unit Costs	Description	Unit Revenue
Goodie Bags	\$200	Income	\$6000
Contingencies	\$500		
Insurance	\$200		

Ballfield Maintenance	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$12,000	\$8,000	\$12,000

Accounts for the maintenance of Village parks, such as striping of ball fields, field paint, field grading and ball field mix.

Community Events	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$50,000	\$43,000	\$55,580

Accounts for annual community-wide events.

Event	Description	Date	Costs	Revenue	Surplus/Deficit
1) Light up the Night	Social event for families	12/9/24	\$29,880	\$5,200	\$(24,680)

Light Up the Night			
Expenses		Revenue	
Description	Unit Costs	Description	Unit Revenue
Drone show	\$15,000	Signup	\$750
Decorations	\$1,300	Sponsorship	\$4,500
Entertainment	\$4,580		
Tent and heaters	\$4,000		
Contingency	\$5,000		

Special Event Overtime - for Public Works and Police – this will be accounted for in Public Works and Police Overtime Budget



Contractual (cont'd)

Event	Description	Date	Costs	Revenue	Surplus/Deficit
2) Fishing Derby	Family gathering	6/15/24	\$500	\$500	\$0

Fishing Derby			
<i>Expenses</i>		<i>Revenue</i>	
Description	Unit Costs	Description	Unit Revenue
Breakfast (based on \$5 per person with an estimate of 50 people)	\$250	Sponsor Possibility	\$250
Supplies, bait, hooks...	\$100	Income	
Prizes Tacklebox / Fishing poles	\$150		

Event	Description	Date	Costs	Revenue	Surplus/Deficit
3) Movie Night	Family gathering	7/13/24	\$700	\$0	(\$700)

Movie Night			
<i>Expenses</i>		<i>Revenue</i>	
Description	Unit Costs	Description	Unit Revenue
Movie Rights	\$600	Sponsorship	\$0
Popcorn	\$100		

Event	Description	Date	Costs	Revenue	Surplus/Deficit
4) National Night Out	Back to School Event	8/6/24	\$1,000	\$0	(\$500)

National Night Out			
<i>Expenses</i>		<i>Revenue</i>	
Description	Unit Costs	Description	Unit Revenue
National Night Out	\$1000		

Event	Description	Date	Costs	Revenue	Surplus/Deficit
5) Gower Halloween	Children's Event	10/25/24	\$1,500	\$0	(\$1500)

Gower Halloween			
<i>Expenses</i>		<i>Revenue</i>	
Description	Unit Costs	Description	Unit Revenue
Taffy Apples – based on a cost of \$1.00 per child and an estimate of 1,500 kids	\$1,500		



Contractual (cont'd)

6)	Event	Description	Date	Costs	Revenue	Surplus/Deficit
	Trunk or Treat	Trick or Treat function	TBD	\$800	\$0	(\$800)

Trunk or Treat			
<i>Expenses</i>		<i>Revenue</i>	
Description	Unit Costs	Description	Unit Revenue
Candy	\$500		
Decorations	\$300		

7)	Event	Description	Date	Costs	Revenue	Surplus/Deficit
	Pancake Breakfast	Co-op Kiwanis	TBD	\$500	\$0	(\$500)

Pancake Breakfast			
<i>Expenses</i>		<i>Revenue</i>	
Description	Unit Costs	Description	Unit Revenue
Entertainer (face painter)	\$500		

8)	Event	Description	Date	Costs	Revenue	Surplus/Deficit
	Easter Egg Hunt	Children's giveaway	3/30/24	\$1,100	\$500	(\$600)

Easter Egg Hunt			
<i>Expenses</i>		<i>Revenue</i>	
Description	Unit Costs	Description	Unit Revenue
Candy	\$850	Sponsorship	\$500
Bunny	\$150		
Eggs	\$100		

9)	Event	Description	Date	Costs	Revenue	Surplus/Deficit
	Holiday Events	Programs run during the holiday season	TBD	\$2,200	\$1,650	(\$550)

Holiday Events			
<i>Expenses</i>		<i>Revenue</i>	
Description	Unit Costs	Description	Unit Revenue
Elf Tryouts	\$200	Registrations	\$300
Santa Sleigh	\$1,000	Registrations	\$1,200
NYE Baby bash	\$1,000	Registrations	\$150



Contractual (cont'd)

10)	Event	Description	Date	Costs	Revenue	Surplus/Deficit
	Mug Run	Social Walk/Run	TBD	\$1,500	\$700	(\$800)

11)	Event	Description	Date	Costs	Revenue	Surplus/Deficit
	New Events	TBD \$1,590 x 10	TBD	\$15,900	TBD	TBD

EDP License & Equipment / Software	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$5,200	\$9,700	\$5,680

This is a consolidated account of EDP Equipment/Software and EDP Licenses. It accounts for annual software services for Active Network, which is used for registrations and an annual Zoom license.

Fees / Dues / Subscriptions	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	-	-	\$1,260

Accounts for the Parks and Recreation Department participation in various organizations. These organizational memberships provide services such as training, professional development, and useful information.

Description	Quantity	Unit Cost	Total Cost
Illinois Association of Park Districts (IAPD)	2	\$365	\$730
Illinois Parks and Recreation Association (IPRA)	2	\$265	\$530

Fuel / Mileage / Wash	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$750	\$150	\$750

This item is based on projected usage from the Parks and Recreation Department.

Informational Technology Services	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	-	-	\$5,100

This is a new line item for all departments to track their costs for IT services. Historically, this has been funded through the Village Administrator's Office.

Landscape Maintenance Services	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$80,000	\$80,000	\$81,200

Accounts for a landscape contract, storm damage services, mulch, purchase of sand for volleyball courts, and tree and flower replacement.

Maintenance	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$12,000	\$11,000	\$7,508

Accounts for maintenance services related to equipment, electrical services, and overall Park facilities.

Nicor Gas (825 Midway)	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$2,000	\$2,000	\$2,000

Accounts for the cost of natural gas to heat the Community Resource Center.

Contractual (cont'd)

Postage & Meter Rent	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$300	\$800	\$1,200

Accounts for the postage costs for routine outgoing mail and shipping Village-wide, bulk mailing for event notifications, and mailing courtesy reminder notices.

Printing & Publishing	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$18,000	\$14,500	\$16,000

Accounts for printing and mailing the quarterly newsletter of the SCOOP and the bi-annual program guide.

Sanitary (825 Midway)	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$180	\$265	\$500

Accounts for sewer maintenance charges with DuPage County, which is based on a three-year average.

Special Recreation Association Program Dues	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$39,343	\$43,000	\$53,000

Accounts for annual dues to the Gateway Special Recreation Association. Starting on September 1, 2024, the Village will become a member of South East Association for Special Parks And Recreation (SEASPAR).

Telephones	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$1,500	\$1,500	\$1,500

Staff projects the annual budget based on a three-year average

Training	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	–	–	\$2,230

Accounts for employee development and professional development in specific areas. The training is imperative for employee development while increasing overall services to the organization and residents.

	Qty.	Unit Training Cost	Subtotal Training Cost	Unit Travel Cost	Subtotal Travel Cost	Total Travel and Training Cost
IAPD / IPRA Soaring to New Heights State Conference	2	\$365	\$730	\$150	\$150	\$1,030
IAPD Legislative Conference	2	\$350	\$700	\$250	\$500	\$1,200

Uniforms	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	–	\$450	\$450

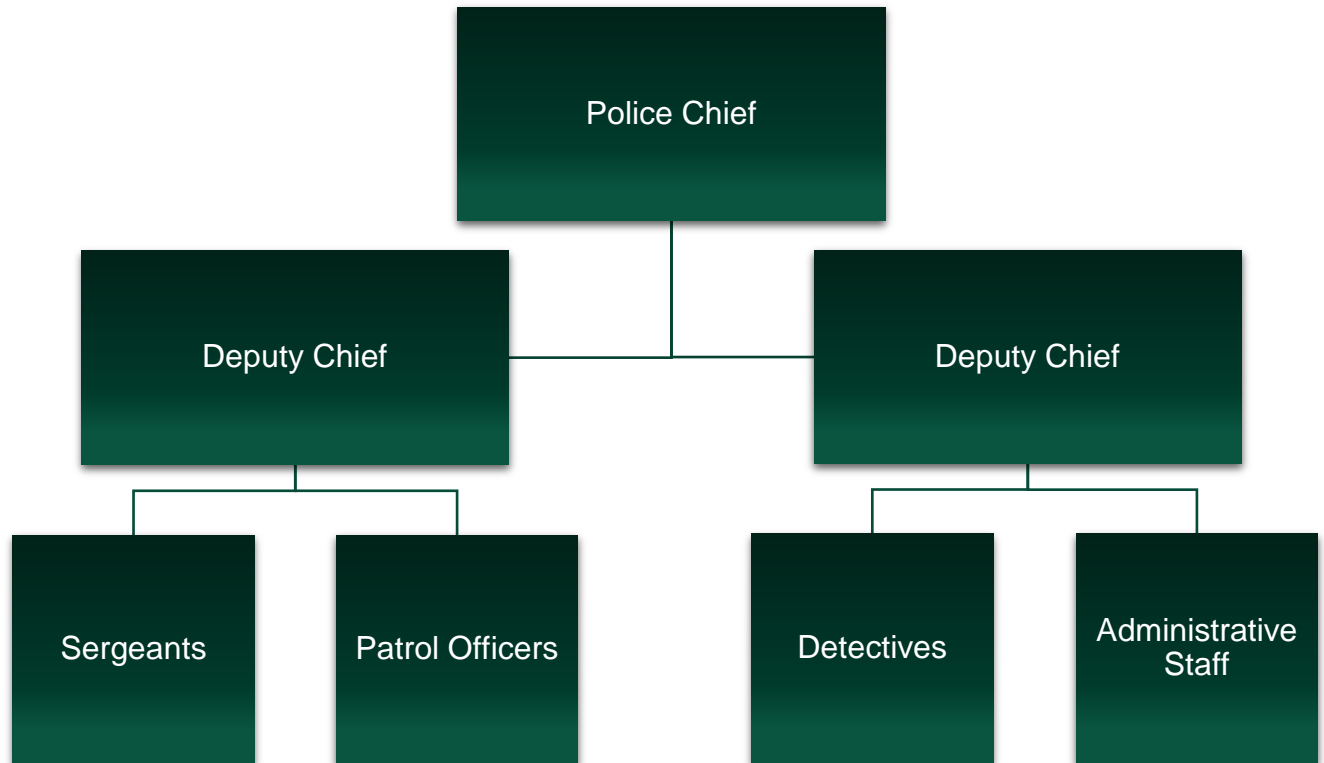
Accounts for three items per staff to purchase for work purposes.

Commodities

Office / General Program Supplies	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$1,500	\$2,513	\$1,500

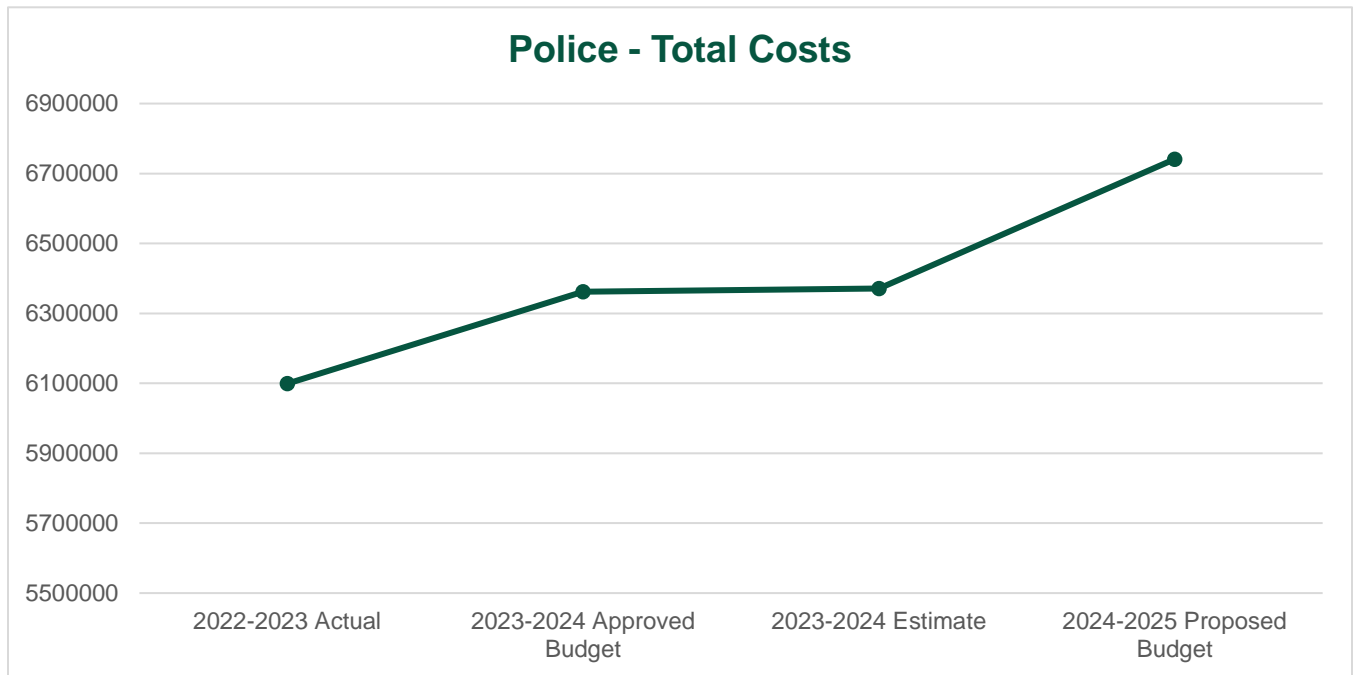
Accounts for the office supplies used by the Parks and Recreation Division. This account consists of office supplies (pens, staples, etc.), coffee, and copy paper.

Police



Police Summary Costs

	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23- 24 Estimate and 24-25 Proposed
Personnel	\$4,785,485	\$5,076,086	\$5,123,242	\$5,392,695	\$269,453
Contractual	\$1,038,400	\$1,100,573	\$1,073,852	\$1,173,852	\$100,000
Commodities	\$78,043	\$67,000	\$64,500	\$72,700	\$8,200
Capital Maintenance	\$197,085	\$111,852	\$109,180	\$100,863	-\$8,317
Other	\$0	\$6,000	\$0	\$1,000	\$1,000
TOTAL	\$6,099,012	\$6,361,511	\$6,370,774	\$6,741,110	\$370,336



Police
Line-Item Detail

Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
PERSONNEL						
	Regular Salaries	\$2,610,587	\$2,935,608	\$2,950,780	\$3,066,108	\$115,328
	Part-Time Salaries	\$0	\$0	\$0	\$0	\$0
	Overtime Salaries	\$378,913	\$285,000	\$250,000	\$200,000	-\$50,000
	FICA Payments	\$60,597	\$42,711	\$68,741	\$71,834	\$3,093
	IMRF Payments	\$26,114	\$27,719	\$39,959	\$41,757	\$1,798
	Insurance	\$522,842	\$399,000	\$427,714	\$446,961	\$19,247
	Police Pension	\$1,186,432	\$1,386,048	\$1,386,048	\$1,566,034	\$179,986
TOTAL PERSONNEL		\$4,785,485	\$5,076,086	\$5,123,242	\$5,392,695	\$269,453
Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
CONTRACTUAL						
01-30-630-202	Accreditation	\$6,308	\$4,500	\$4,645	\$4,700	\$55
01-30-650-268	Animal Control	\$105	\$4,000	\$1,000	\$2,000	\$1,000
01-30-630-315	Copy Service	\$12,455	\$3,600	\$3,600	\$3,600	\$0
01-30-640-267	Document Storage / Scanning	\$0	\$0	\$0	\$1,000	\$1,000
01-30-640-212	EDP Equipment / Software	\$1,387	\$3,000	\$2,000	\$0	-\$2,000
01-30-640-263	EDP Licenses & Equipment / Software	\$16,835	\$37,000	\$30,500	\$31,205	\$705
01-30-630-309	Employee Recognition	\$3,829	\$5,000	\$5,000	\$5,000	\$0
01-30-675-263	Equipment Maintenance	\$0	\$0	\$0	\$0	\$0
01-30-630-307	Fees / Dues / Subscriptions	\$86,758	\$42,100	\$32,000	\$46,026	\$14,026
01-30-630-245	Firing Range	\$6,815	\$5,000	\$5,000	\$5,000	\$0
01-30-630-303	Fuel / Mileage / Wash	\$113,441	\$75,000	\$85,000	\$85,000	\$0
01-30-640-306	Grant Writing Services	\$4,750	\$0	\$0	\$0	\$0
NEW	Informational Technology Services	\$0	\$0	\$0	\$51,850	\$51,850
01-30-640-225	Internet / Website Hosting	\$24,997	\$25,000	\$39,100	\$37,000	-\$2,100



Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
01-30-630-241	Legal Services	\$28,165	\$25,000	\$27,000	\$39,400	\$12,400
01-30-630-228	Maintenance	\$29,695	\$30,000	\$70,000	\$70,000	\$0
01-30-630-409	Maintenance – Vehicles	\$39,165	\$0	\$0	\$0	\$0
01-30-630-235	Nicor Gas (7760 Quincy)	\$6,695	\$6,000	\$6,500	\$6,500	\$0
01-30-540-425	Other Professional Services	\$0	\$0	\$0	\$0	-\$2,100
01-30-630-131	Personnel Recruitment	\$522	\$1,000	\$12,500	\$5,000	-\$7,500
01-30-630-311	Postage & Meter Rent	\$3,098	\$4,100	\$1,500	\$4,800	\$3,300
01-30-630-302	Printing & Publishing	\$2,993	\$2,500	\$3,000	\$2,700	-\$300
01-30-675-235	Radio Dispatching	\$326,691	\$340,773	\$371,165	\$404,621	\$33,456
01-30-630-246	Red Light Contractual Services	\$250,893	\$390,000	\$300,000	\$276,700	-\$23,300
01-30-630-306	Reimb Personnel Expenses	\$0	\$0	\$742	\$0	-\$742
01-30-630-250	Sanitary (7760 Quincy)	\$578	\$1,000	\$600	\$650	\$50
01-30-645-273	Self-Insurance - Deductible	\$0	\$0	\$0	\$0	\$0
01-30-630-201	Telephones	\$29,554	\$25,000	\$24,000	\$25,000	\$1,000
01-30-630-304	Training	\$16,060	\$30,000	\$15,000	\$30,000	\$15,000
01-30-630-305	Tuition Reimbursement	\$590	\$5,000	\$0	\$0	\$0
01-30-630-345	Uniforms	\$26,023	\$36,000	\$34,000	\$36,100	\$2,100
TOTAL CONTRACTUAL		\$1,038,400	\$1,100,573	\$1,073,852	\$1,173,852	\$100,000
Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
COMMODITIES						
01-30-630-346	Ammunition	\$26,363	\$20,000	\$20,000	\$22,000	\$2,000
01-30-630-351	Building Maintenance Supplies	\$1,567	\$1,000	\$500	\$1,000	\$500
01-30-670-331	Community Event Supplies	\$823	\$7,000	\$6,500	\$7,000	\$500
01-30-650-343	Jail Supplies	\$236	\$2,000	\$1,000	\$2,000	\$1,000
01-30-630-301	Office Supplies	\$2,207	\$0	\$4,500	\$3,700	-\$800
01-30-630-401	Operating Equipment	\$46,845	\$37,000	\$32,000	\$37,000	\$5,000
TOTAL COMMODITIES		\$78,043	\$67,000	\$64,500	\$72,700	\$8,200



Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
CAPITAL MAINTENANCE						
	Axon Taser	\$0	\$15,000	\$10,900	\$3,690	-\$7,210
01-30-660-205	Bike Program	\$1,335	\$1,500	\$1,000	\$1,500	\$500
01-30-630-402	Body Cameras	\$134,472	\$33,072	\$35,880	\$40,673	\$4,793
01-30-635-288	Building Construction & Remodel	\$0	\$0	\$0	\$0	\$0
01-30-680-642	Copy Machine	\$19,830	\$0	\$0	\$0	\$0
	Flock Safety		\$42,000	\$42,000	\$40,000	
01-30-630-405	Furniture & Office Equipment	\$25,755	\$0	\$2,100	\$0	-\$2,100
01-30-630-403	In-Car Camera	\$0	\$20,280	\$17,300	\$15,000	-\$2,300
01-30-680-625	New Vehicles	\$15,693	\$0	\$0	\$0	\$0
TOTAL CAPITAL MAINTENANCE		\$197,085	\$111,852	\$109,180	\$100,863	-\$8,317
Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
OTHER						
01-30-655-339	Confidential Funds	\$0	\$1,000	\$0	\$1,000	\$1,000
01-30-685-799	Contingencies	\$0	\$5,000	\$0	\$0	\$0
01-30-650-348	Drug Forfeiture – State	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER		\$0	\$6,000	\$0	\$1,000	\$1,000

Police

Line-Item Description

The Willowbrook Police Department provides high-quality, professional and effective law enforcement services to residents and businesses that fosters a sense of security throughout the community. The Police Department services include crime investigations, juvenile crime investigations, patrol operations, traffic and parking enforcement, and crime prevention education.

The Police Department is staffed with 27 sworn positions including one (1) Chief of Police, (2) Deputy Chiefs, (4) Sergeants, and (20) Police Officers. Additionally, the Police Department employs two (2) Administrative personnel and one (1) Community Service Officer.

Personnel

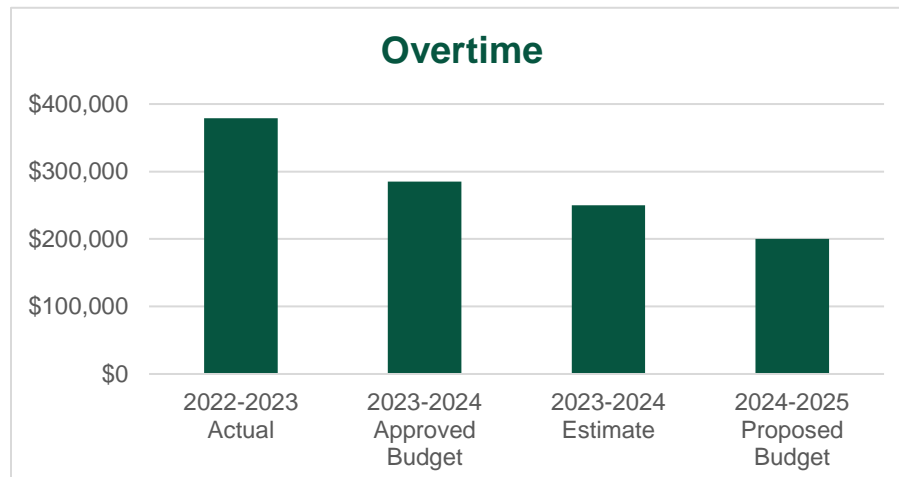
Salaries	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$2,935,608	\$2,950,780	\$3,066,108

Accounts for the salary expense for police officers per the union contract and full-time non-union Police Department employees are allocated to the General Fund.

Position	General Fund	Water Fund
Police Chief	95%	5%
(2) Deputy Police Chiefs	95%	5%
(4) Sergeants	95%	5%
(20) Patrol Officers	95%	5%
(1) Community Service Officer	95%	5%
(2) Administrative Staff	95%	5%

Overtime Salaries	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$285,000	\$250,000	\$200,000

Accounts for overtime salaries for Police Department employees which primarily results from the commitment to maintain appropriate staffing levels. Overtime pay is also an essential element in sustaining the minimum number of personnel during unscheduled occurrences. The fund allocation is identical to Regular Salaries.



Personnel (cont'd)

FICA Payments	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$42,711	\$68,741	\$71,834

Accounts for a portion of FICA (Social Security [6.2%]) and Medicare (1.45%) payments for Salaries. The fund allocation is identical to Regular Salaries.

IMRF Payments	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$27,719	\$39,959	\$41,757

Accounts for a portion of the employer's share of the Illinois Municipal Retirement Fund (IMRF) pension contributions. The 2024-2025 employer rate is 16.12% of IMRF wages, which includes salaries and OT wages. The fund allocation is identical to Regular Salaries.

Insurance	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$399,000	\$427,714	\$446,961

Accounts for a portion of the insurance coverage for all full-time Police Department personnel. The fund allocation is identical to Regular Salaries.

Police Pension	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$1,386,048	\$1,386,048	\$1,566,034

Accounts for the 2024-2025 Village Police Pension Contribution to the Police Pension Fund. The fund allocation is identical to Regular Salaries.

Contractual

Accreditation	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$4,500	\$4,645	\$4,700

Accounts for the annual Commission on Accreditation for Law Enforcement Agencies (CALEA) fee.

Animal Control	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$4,000	\$1,000	\$2,000

Accounts for animal control services through DuPage County.

Copy Services	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$3,600	\$3,600	\$3,600

Accounts for copy services for the Police Department.

Document Storage / Scanning	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$0	\$0	\$1,000

Accounts for document scanning services for the Police Department. The increase in this line item is related to several administrative projects planned for the next fiscal year.



Contractual (cont'd)

EDP Licenses & Equipment / Software	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$37,000	\$30,500	\$31,205

Accounts for the following software licenses:

Description	Quantity	Price	Total Costs
Beast Annual Software	1	\$1,200	\$1,200
CJIS Quarterly	4	\$750	\$3,000
CopFTO	1	\$1,425	\$1,425
ELine Up Subscription	1	\$600	\$600
Frontline (All modules)	1	\$5,900	\$5,900
ITouch Livescan	1	\$3,960	\$3,960
Law Enforcement Training LLC	1	\$1,500	\$1,500
Miscellaneous	1	\$2,500	\$2,500
Nixle	1	\$4,820	\$4,820
Power DMS	1	\$4,300	\$4,300
Power Time Schedule Software	1	\$2,000	\$2,000

Employee Recognition	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$5,000	\$5,000	\$5,000

Accounts for employee recognition within the Police Department.

Legal Services	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$25,000	\$27,000	\$39,400

Accounts for legal services with Tom Brescia. The monthly retainer is \$1,850 a month with an hourly cost of \$175/hour. Increase due to implementation of administrative adjudication hearings.

Contractual (cont'd)

Fees / Dues / Subscriptions	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$42,100	\$32,000	\$46,026

Accounts for the Police Department's participation in various organizations. These organizational memberships provide services such as training, professional development, and useful information.

Description	Quantity	Cost	Total Cost
Comcast	12	\$236	\$2,832
DuMEG	27	\$520	\$14,040
DuPage Children's Center	1	\$3,000	\$3,000
ILEAS	1	\$120	\$120
I-PAC	1	\$100	\$100
Merit Membership	1	\$6,500	\$6,500
Mid States Organized Crime	1	\$200	\$200
Miscellaneous	1	\$1,000	\$1,000
NEMRT	27	\$2,800	\$2,800
Notary (Accounts for any annual renewals amount varies)	1	\$300	\$300
Professional Memberships (DCCPA, IACP, FBINA, NAWLEE, etc)	Multiple	\$2,678	\$2,678
Radar Sing Renewal	1	\$1,350	\$1,350
Thomson Reuters-Clear (Will end in Sept and replace with TLO)	1	\$1,296	\$1,296
TLO Investigative	12	\$125	\$1,500
Wellness program/Never Walk Alone	1	\$8,310	\$8,310

Firing Range	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$5,000	\$5,000	\$5,000

Accounts for annual range fee with the Illinois State Police and basic repair parts maintenance.

Fuel / Mileage / Wash	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$75,000	\$85,000	\$85,000

Accounts for purchases related to fuel for Village vehicles and routine car washes.

Internet / Website Hosting	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$25,000	\$39,100	\$37,000

Accounts for monthly internet services provided by Access One.

Informational Technology Services	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$0	\$0	\$51,850

Accounts for the Police Department's portion of IT services from Orbis Solutions. Previously allocated in Village Administrator's Office budget.

Contractual (cont'd)

Maintenance	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$30,000	\$70,000	\$70,000

Accounts for routine maintenance costs of Village-owned facilities, including custodial services, HVAC preventative maintenance, elevator preventive maintenance, pest control, and vehicles.

Description	Proposed 2024-2025
Maintenance – Building	\$35,000
Maintenance – Vehicles	\$35,000

Nicor Gas	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$6,000	\$6,500	\$6,500

Accounts for the cost of natural gas to heat the Police Department. The 2024-2025 Budget is based on a three-year average.

Personnel Recruitment	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$1,000	\$12,500	\$5,000

Accounts for the cost of personnel recruitment services.

Postage & Meter Rent	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$4,100	\$1,500	\$4,800

Accounts for the police department's postage costs for routine outgoing mail and shipping, bulk mailing for ticket violations, and mailing courtesy reminder notices.

Printing & Publishing	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$2,500	\$3,000	\$2,700

Accounts for printing arrest jackets, WBPD forms, business cards, and maps for the Police Department. The 2024-2025 proposed budget is based on a three-year average.

Radio Dispatching	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$340,773	\$371,165	\$404,621

Accounts for annual dispatching services through the DuPage Public Safety Communications (DUCOMM). This line item also covers equipment maintenance through DUCOMM, facility lease shares, and report management (PRMS) software.

Red Light Contractual Services	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$390,000	\$300,000	\$276,700

Accounts for red light enforcement cameras (RLCs) is to increase traffic safety by reducing the number and severity of traffic collisions and to increase driver awareness of the hazards associated with unsafe driving in and around signal-controlled intersections.

Description	2024-2025 Budget
Adjudicator	\$5,000
Camera Fees	\$239,700
ComEd	\$2,000
Miscellaneous Fee	\$30,000

Contractual (cont'd)

Sanitary	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$1,000	\$600	\$650

Accounts for sewer maintenance charges with DuPage County.

Telephones	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$25,000	\$24,000	\$25,000

Accounts for FirstNet services and phones for Police Department personnel and equipment.

Training	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$30,000	\$15,000	\$30,000

Accounts for employee development and professional development in specific areas. The training is imperative for employee development while increasing overall services to the organization and residents.

	Qty.	Unit Training Cost	Subtotal Training Cost	Unit Travel Cost	Subtotal Travel Cost	Total Travel & Training Cost
Police Academy Costs	1	\$7,500	\$7,500	\$0	\$0	\$7,500
NEMRT per year	Varies	Varies	Varies	Varies	Varies	\$5,000
Professional Development Training	Varies	Varies	Varies	Varies	Varies	\$15,000
Miscellaneous	Varies	Varies	Varies	Varies	Varies	\$2,500

Uniforms	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$36,000	\$34,000	\$36,100

Accounts for the uniform allowance provided for eligible Police Department personnel per the Collective Bargaining Agreement or the Employee Handbook.

Commodities

Ammunition	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$20,000	\$20,000	\$22,000

Accounts for ammunition for handguns and rifles for duty and training purposes.

Building Maintenance Supplies	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$1,000	\$500	\$1,000

Accounts for cleaning supplies purchased within the Police Department.

Community Event Supplies	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$7,000	\$6,500	\$7,000

Accounts for community event handouts, National Night Out, and other marketing materials related to the Police Department.

Commodities (cont'd)

Jail Supplies	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$2,000	\$1,000	\$2,000

Accounts for the replacement of blankets, gloves, disposable mattresses, and inmate supplies.

Office Supplies	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$0	\$4,500	\$3,700

Accounts for office-type supplies for the entire department.

Operating Equipment	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$37,000	\$32,000	\$37,000

Accounts for supplies related to the first aid station, new hire uniforms/equipment, evidence technician supplies, veterinarian squad equipment, taser accessories, range equipment, pepper spray, gun repair cleaning equipment, and other essential operating equipment for the Police Department.

Capital Maintenance

Axon Taser	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$15,000	\$10,900	\$3,690

Accounts for fiscal year 2023/2024 Axon Taser 7 purchase annual payment. Payments began in July 2023 and conclude with the July 2027 payment.

Bike Program	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$1,500	\$1,000	\$1,500

Accounts for annual maintenance and repairs necessary for the bicycle officer program.

Body Cameras	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$33,072	\$35,880	\$40,673

Accounts for annual payment of maintenance, equipment, and storage for Axon body worn cameras.

Flock Safety	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$42,000	\$42,000	\$40,000

Accounts for annual subscription and maintenance for all 15 Flock Safety License Plate Recognition cameras.

In-Car Camera	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$20,280	\$17,300	\$15,000

Accounts for annual payment of maintenance, equipment, and storage for Axon in-car cameras.

Other

Confidential Funds	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$1,000	\$0	\$1,000

Accounts for variable spending related to confidential operations.

Public Works

Director of Public Works

Public Works Foreman

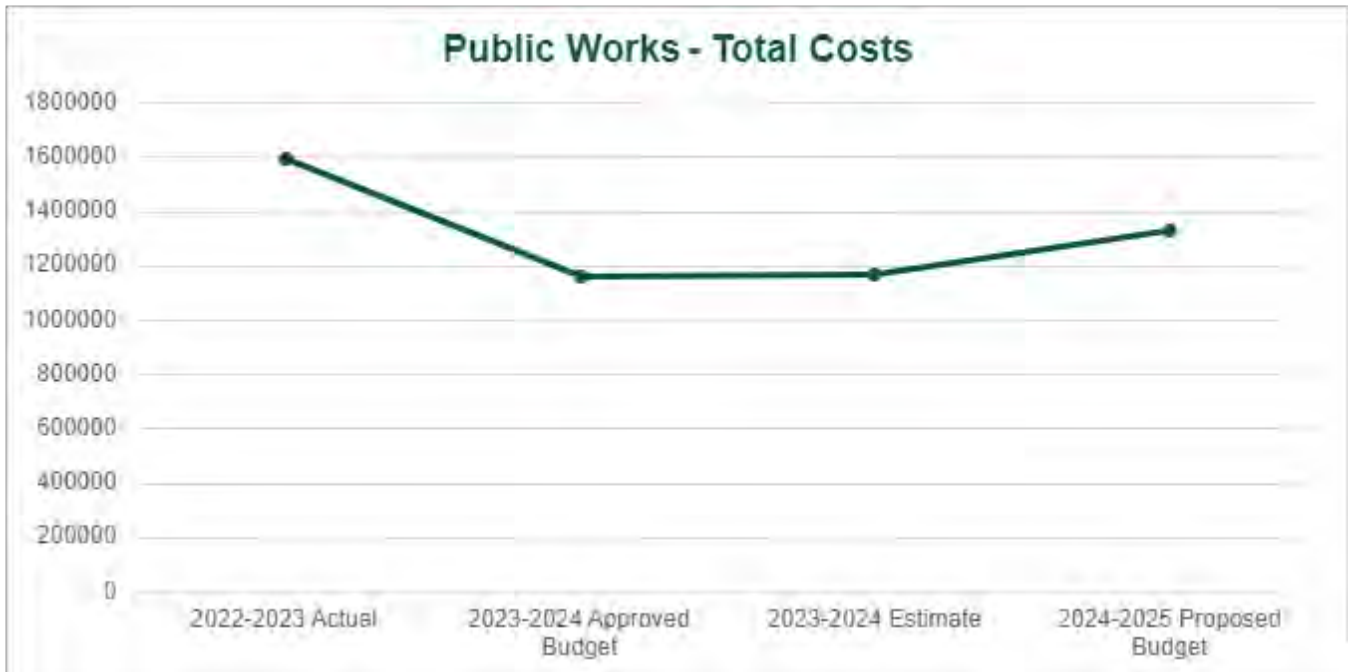
Public Works Laborers





Public Works Summary Costs

	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23- 24 Estimate and 24-25 Proposed
Personnel	\$281,186	\$263,719	\$316,952	\$339,723	\$22,771
Contractual	\$1,292,762	\$873,900	\$825,238	\$953,694	\$128,456
Commodities	\$22,815	\$25,000	\$23,000	\$36,620	\$13,620
Capital Maintenance	\$612	\$1,000	\$1,074	\$1,000	-\$74
TOTAL	\$1,597,375	\$1,163,619	\$1,166,264	\$1,331,037	\$164,773



Public Works

Line-Item Detail

Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
PERSONNEL						
	Regular Salaries	\$122,323	\$135,019	\$168,480	\$176,062	\$7,582
	Part-Time Salaries	\$31,555	\$15,000	\$24,631	\$36,000	\$11,369
	Overtime Salaries	\$35,930	\$25,000	\$28,000	\$27,507	-\$493
	FICA Payments	\$14,164	\$12,356	\$12,912	\$13,493	\$581
	IMRF Payments	\$29,125	\$35,241	\$36,827	\$38,484	\$1,657
	Insurance	\$48,089	\$41,103	\$46,102	\$48,177	\$2,075
TOTAL PERSONNEL		\$281,186	\$263,719	\$316,952	\$339,723	\$22,771
Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
CONTRACTUAL						
01-35-755-284	Brush Pickup	\$34,320	\$37,400	\$24,150	\$25,150	\$1,000
01-35-745-207	Electricity - Street Lights	\$26,999	\$27,500	\$27,500	\$28,500	\$1,000
01-35-750-290	Equipment Rental	\$3,237	\$3,000	\$2,760	\$9,500	\$6,740
01-35-720-245	Engineering Review	\$1,598	\$5,000	\$6,602	\$8,068	\$1,466
01-35-710-307	Fees / Dues / Subscriptions	\$1,033	\$1,200	\$875	\$1,170	\$295
01-35-710-303	Fuel / Mileage / Wash	\$34,273	\$12,000	\$16,000	\$16,000	\$0
01-35-715-225	Internet / Website Hosting Services	\$5,091	\$4,500	\$5,700	\$5,700	\$0
	Informational Technology Services	\$0	\$0	\$0	\$8,500	\$8,500
01-35-755-332	J.U.L.I.E. (Locates)	\$1,313	\$2,650	\$2,650	\$2,650	\$0
01-35-750-286	Jet Cleaning Culvert Services	\$29,543	\$35,000	\$25,000	\$35,000	\$10,000
01-35-755-281	Landscaping Maintenance	\$173,096	\$95,000	\$87,437	\$84,465	-\$2,972
01-35-725-410	Maintenance	\$113,776	\$86,000	\$84,500	\$77,300	-\$7,200
01-35-760-259	Mosquito Abatement	\$30,938	\$37,550	\$37,550	\$38,770	\$1,220
01-35-725-415	Nicor Gas	\$4,907	\$3,200	\$3,200	\$3,360	\$160
01-35-715-307	Other Professional Service	\$0	\$0	\$0	\$0	\$0
01-35-760-258	Pest Control	\$0	\$1,000	\$800	\$250	-\$550
01-35-710-311	Postage & Meter Rent	\$0	\$2,000	\$150	\$150	\$0
01-35-710-302	Printing and Publishing	\$2,530	\$750	\$750	\$750	\$0
01-35-755-331	Salt	\$40,846	\$0	\$10,000	\$22,000	\$12,000



Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
01-35-725-417	Sanitary User Charge	\$220	\$450	\$300	\$300	\$0
01-35-740-287	Snow Removal Contract	\$56,104	\$120,000	\$95,000	\$148,400	\$53,400
01-35-720-230	Special Projects	\$14,555	\$0	\$0	\$0	\$0
01-35-750-381	Storm Water Improvements	\$155,225	\$90,000	\$88,000	\$90,000	\$2,000
01-35-765-685	Street Improvements	\$223,836	\$175,000	\$175,000	\$180,500	\$5,500
01-35-740-290	Street Sweeping Services	\$5,063	\$7,000	\$4,800	\$11,950	\$7,150
01-35-710-201	Telephones	\$2,991	\$2,500	\$3,564	\$3,564	\$0
01-35-745-224	Traffic Signals	\$18,657	\$7,200	\$7,200	\$11,127	\$3,927
01-35-710-304	Training	\$180	\$5,500	\$5,500	\$6,070	\$570
01-35-750-338	Tree Maintenance	\$305,143	\$110,000	\$108,000	\$132,000	\$24,000
01-35-710-345	Uniforms	\$2,409	\$2,500	\$2,250	\$2,500	\$250
01-35-750-328	Street & Row Maintenance	\$4,883	\$0	\$0	\$0	\$0
TOTAL CONTRACTUAL		\$1,292,762	\$873,900	\$825,238	\$953,694	\$128,456
Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
COMMODITIES						
01-35-755-300	Emergency Equipment	\$600	\$1,500	\$0	\$1,500	\$1,500
01-35-710-301	Office Supplies	\$1,749	\$500	\$200	\$3,500	\$3,300
01-35-710-401	Operating Supplies & Equipment	\$13,215	\$15,000	\$15,000	\$23,620	\$8,620
01-35-755-333	Road Signs	\$7,251	\$8,000	\$7,800	\$8,000	\$200
TOTAL COMMODITIES		\$22,815	\$25,000	\$23,000	\$36,620	\$13,620
Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
CAPITAL MAINTENANCE						
01-35-715-212	EDP Licenses & Equipment / Software	\$0	\$500	\$0	\$0	\$0
01-35-710-405	Furniture & Office Equipment	\$0	\$500	\$1,074	\$1,000	-\$74
01-35-755-401	Operating Equipment	\$355	\$0	\$0	\$0	\$0
01-35-765-625	Vehicles - New & Other	\$0	\$0	\$0	\$0	\$0
01-35-765-640	Village Entry Signs	\$256	\$0	\$0	\$0	\$0
TOTAL CAPITAL MAINTENANCE		\$612	\$1,000	\$1,074	\$1,000	-\$74

Public Works

Line-Item Description

The Willowbrook Public Works Department provides pothole patching, street maintenance, snow plowing, street lighting, traffic signal maintenance, sidewalk repair, parkway tree removals, and plantings. The Department is responsible for 25 lane miles of roadway, 42 miles of water infrastructure, and 5,000 trees.

Personnel

Salaries	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$135,019	\$168,480	\$176,062

Accounts for the salary expenses for Public Works personnel that are allocated to the General Fund.

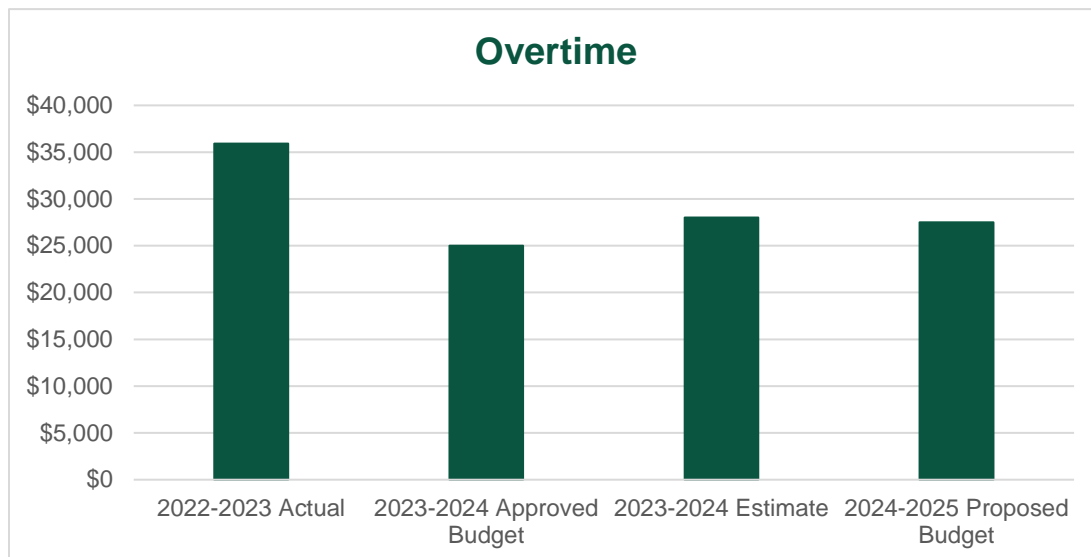
Salary Allocation by Fund		
Position	General Fund	Business Improvement Fund
Director of Public Works	45%	55%
Public Works Foreman	45%	55%
Public Works Laborers (3)	45%	55%
Seasonal Help	45%	55%

Part-Time Salaries	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$15,000	\$24,631	\$36,000

Accounts for the cost of four seasonal employees used to assist Public Works staff with routine preventative maintenance and repairs. The fund allocation is identical to Regular Salaries.

Overtime Salaries	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$25,000	\$28,000	\$27,507

Accounts for overtime salaries for Public Works employees that primarily result from the commitment to maintain appropriate service levels during unscheduled occurrences. Examples include water main breaks, inclement weather, and other infrastructure emergencies. The fund allocation is identical to Regular Salaries.



Personnel (cont'd)

FICA Payments	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$12,356	\$12,912	\$13,493

Accounts for a portion of FICA (Social Security (6.2%) and Medicare (1.45%)) payments for Salaries. The fund allocation is identical to regular Salaries.

IMRF Payments	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$35,241	\$36,827	\$38,484

Accounts for a portion of the employer's share of the Illinois Municipal Retirement Fund (IMRF) pension contributions. The 2023-2024 employer rate is 16.12% of IMRF wages, which includes salaries and OT wages. The fund allocation is identical to regular Salaries.

Insurance	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$41,103	\$46,102	\$48,177

Accounts for a portion of the Health Insurance and Life Insurance coverage for all full-time Public Works personnel. The fund allocation is identical to regular Salaries.

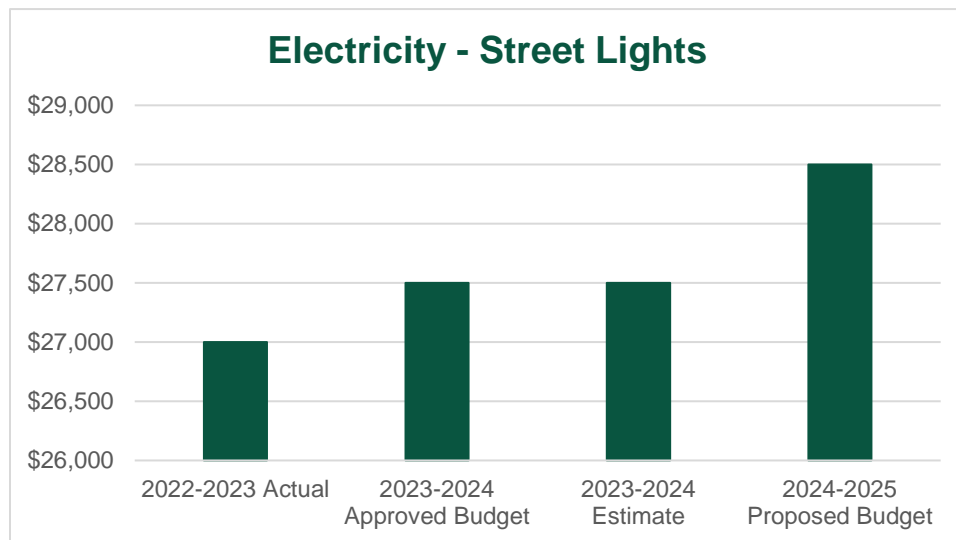
Contractual

Brush Pick Up	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$37,400	\$24,150	\$25,150

Accounts for annual brush pick-up services.

Electricity - Streetlights	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$27,500	\$27,500	\$28,500

Accounts for electricity for streetlights. Staff projects the annual budget based on a four-year average.



Equipment Rental	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$3,000	\$2,760	\$9,500

Accounts for renting equipment to support Public Works staff on an as-needed basis. Staff projects the annual budget based on a four-year average. This year's budget includes an aerial lift rental for the year one street sign replacement program.

Contractual (cont'd)

Engineering Review	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$5,000	\$6,602	\$8,068

Accounts for engineering review services for non-Capital Improvement projects.

Fees / Dues / Subscriptions	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$1,200	\$875	\$1,170

Accounts for the Public Works department's participation in various organizations. These organizational memberships provide services such as training, professional development, and useful information.

Description	Quantity	Cost	Total Costs
American Public Works Association (APWA) membership	1	\$170	\$170
Suburban Tree Consortium	1	\$575	\$575
Illinois Public Works Mutual Aid	1	\$100	\$100
CDL Renewal	5	\$65	\$325

Fuel / Mileage / Wash	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$12,000	\$16,000	\$16,000

Accounts for fuel for Public Works vehicles. Staff projects the annual budget based on a four-year average.

Internet / Website Hosting	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$4,500	\$5,700	\$5,700

Accounts for monthly internet services through Comcast and Access One. Staff projects the annual budget based on a four-year average.

Informational Technology Services	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$0	\$0	\$8,500

This is a new line item for all departments to track their costs for IT services. Historically, this has been funded through the Village Administrator's Office.

J.U.L.I.E. (Locates)	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$2,650	\$2,650	\$2,650

Accounts for the costs associated with locating underground utilities prior to digging or excavating. These costs also include locating services performed by a contractor.

Jet Cleaning Services	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$35,000	\$25,000	\$35,000

Accounts for scheduled and as-needed jet cleaning services. Staff projects the annual budget based on a three-year average.

Landscape Maintenance	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$95,000	\$87,437	\$84,465

Accounts for general landscaping at Village facilities and Village property monthly. The locations within this account include all Village buildings, county rights-of-way, Kingery Highway, and the median. A portion of these expenses are now shared with the Parks and Recreation Department.

Detail Information	2024-2025 Budget
Routine Maintenance	\$84,465

Contractual (cont'd)

Maintenance	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$86,000	\$84,500	\$77,300

Accounts for the outsourced engineering services under the several engineering firms as highlighted in the table below:

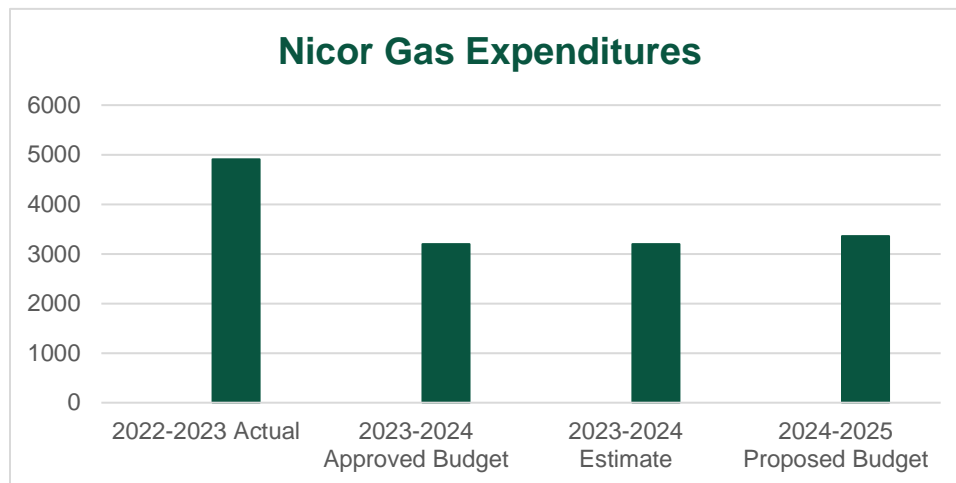
Detail Information	2024-2025 Budget
Fire alarm system-FSS	\$1,250
Garage Door maintenance- Bryans Garage door MFG	\$2,190
HVAC- Hayes Mechanical	\$6,300
Parking lot maintenance-Chicagoland Paving	\$8,500
Plumbing repairs-Foxtown Plumbing	\$2,610
Septic cleaning-Black Gold	\$5,7000
Streetlight maintenance- RAGS Electric	\$21,200
Vehicles maintenance (Split 50/50 with Water Fund)	\$29,550

Mosquito Abatement Services	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$37,550	\$37,550	\$38,770

Accounts for Mosquito Abatement services.

Nicor Gas	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$3,200	\$3,200	\$3,360

Accounts for the cost of natural gas to heat Public Works facilities. The 2024-2025 Budget is based on a three-year average.



Pest Control	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$1,000	\$800	\$250

Accounts for pest control services. These costs are quoted annually and are based on a three-year average.

Contractual (cont'd)

Postage & Meter	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$2,000	\$150	\$150

Accounts for the postage costs for routine outgoing mail and shipping Village-wide, bulk mailing for event notifications, and mailing courtesy reminder notices.

Printing & Publishing	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$750	\$750	\$750

Accounts for the cost to print snow routes and utility maps for the use of Public Works staff. The 2024-2025 Budget is based on a three-year average.

Salt	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$0	\$10,000	\$22,000

Untreated bulk rock salt purchases are being made with Motor Fuel tax funds. Treated rock salt and sidewalk salt will be purchased with this fund.

Year	Vendor	Tons	Unit Cost	Total Cost
2019/2020	Compass Minerals	800	\$82.96	\$66,368
2020/2021	Compass Minerals	1,040	\$81.13	\$84,375
2021/2022	Compass Minerals	1,040	\$81.13	\$84,375
2022/2023	Compass Minerals	900	\$78.31	\$70,479

Sanitary User Charge	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$450	\$300	\$300

Accounts for sewer maintenance charges with DuPage County.

Snow Removal Contract	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$120,000	\$95,000	\$148,400

Accounts for snow plowing and snow removal services with NJ Ryan and Tree Landscaping. The contractor is primarily responsible for all secondary streets, cul-de-sacs, and Village buildings.

Stormwater Improvements	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$90,000	\$88,000	\$90,000

Accounts for stormwater maintenance projects on an as-needed basis.

Street Improvements	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$175,000	\$175,000	\$180,500

Accounts for asphalt repair services, concrete repair services that are performed by a contractor. The Village utilizes a hybrid model that leverages the value of in-house Public Works staff and outside contractors through outsourcing to perform typical public works functions.

	Asphalt Repair	Concrete Repair	Other
Description	Repair of potholes using hot patch and cold patch	Repair of sidewalks, driveways, curbs	Limestone and topsoil for property restorations
Estimated costs (75% General fund / 25% Water Fund)	\$38,200	\$100,300	\$42,000

Contractual (cont'd)

Telephones	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$2,500	\$3,564	\$3,564

Accounts for monthly services through Verizon. Staff projects the annual budget based on a three-year average.

Traffic Signals	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$7,200	\$7,200	\$11,127

Accounts for annual maintenance costs for traffic signals with DuPage County and the State of Illinois. Staff projects the annual budget based on a three-year average and an annual contract.

Traffic Signals
63 rd Street & Clarendon Hills Road
Clarendon Hills Road & Plainfield Road
Kingery Highway and 67 th Street
Kingery Highway and 72 nd Court

Training	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$5,500	\$5,500	\$6,070

Accounts for employee development and professional development in specific areas. The training is imperative for employee development while increasing overall services to the organization and residents.

	Qty	Unit Training Cost	Subtotal Training Cost	Unit Travel Cost	Subtotal Travel Cost	Total Travel & Training Cost
American Public Works Association	2	\$35	\$70	\$0	\$0	\$70
Annual Professional Safety Training	5	\$1,000	\$5,000	\$0	\$0	\$5,000
Arborist Certification	1	\$1,000	\$1,000	\$0	\$0	\$1,000

Tree Maintenance	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$110,000	\$108,000	\$132,000

Accounts for tree removal, stump removal and tree trimming services with NJ Ryan.

Detail Description	2024-2025 Budget
Tree and stump removal	\$70,000
Tree Trimming	\$62,000

Uniforms	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$2,500	\$2,250	\$2,500

Accounts for a uniform, safety vests, and safety boots are distributed to staff each year. This item is split between the General Fund and Water Fund on a 50/50 basis.

	Qty	Unit Cost	Total Cost
Clothing	4	\$500	\$2,000
Boots	4	\$250	\$1,000
Personnel Protective Equipment	4	\$250	\$1,000

Commodities

Office Supplies	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$500	\$200	\$3,500

Accounts for the office supplies in Public Works. This account includes misc. supplies for daily operations (pens, pencils, folders, binders, flash drives, coffee, etc.).

Operating Supplies and Equipment	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$15,000	\$15,000	\$23,620

Accounts for supplies for maintenance of facilities.

Road Signs	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$8,000	\$7,800	\$8,000

Accounts for materials for street sign repairs and replacement including posts, anchors, sign blanks, and reflective paper. The 2024-2025 Budget is based on a three-year average.

Emergency Equipment	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$1,500	\$0	\$1,500

Accounts for emergency and unplanned equipment.

Capital Maintenance

Furniture	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$500	\$1,074	\$1,000

Accounts for furniture replacements throughout the fiscal year.

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 any 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	\$388,920	\$2,870,300	\$2,639,400	\$2,517,100	\$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		\$8,038,920	\$3,295,300	\$3,664,400	\$3,892,100	\$3,552,000

	Uses	2024-2025 Budget	2025-2026 Budget	2026-2027 Budget	2027-2028 Budget	2028-2029 Budget
	Design	\$59,920	\$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	\$110,000	\$947,000
	Village Facilities	\$4,517,000	\$2,641,000	\$0	\$370,000	\$1,500,000
	Water Infrastructure	\$25,000	\$125,000	\$0	\$1,125,000	\$700,000
Total Uses/Expenditures		\$8,038,920	\$3,295,300	\$3,664,400	\$3,892,100	\$3,552,000

Capital Improvement Program

2024-2025 CIP Line-Item Detail

<i>ROAD AND SIDEWALK INFRASTRUCTURE</i>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2024-25 Costs
		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

<i>VILLAGE EQUIPMENT</i>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2024-25 Costs
		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



<i>VILLAGE FACILITIES</i>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2024-25 Costs
		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

<i>WATER INFRASTRUCTURE</i>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2024-25 Costs
		Water Tower Maintenance	Public Works	Tower Maintenance	Water Fund	\$25,000

2024-2025 CIP Line-Item Description

Road and Sidewalk Infrastructure \$3,216,000

Infrastructure projects involve grinding of street surface, underground utility spot repairs, minor concrete work including sidewalk and curb and gutter replacement, roadway patching, street surface placement, and landscape restoration. The roadways include:

- Executive Drive Stormwater Project – roadway reconstruction for all of Plaza Court, and approximately 1,125 feet of Executive Drive. The project will include the removal and replacement of pavement, trees, combination curb and gutter, driveways, storm sewers, storm sewer structures, water main, and water main structures. – \$3,200,000
- Brookbank Road Stormwater Culvert Improvement – replacement of three culverts– \$16,000

Village Equipment \$221,000

Annual purchases of equipment for operating activities are included in the Village Equipment line. Highlights of next fiscal year include:

- Waterford Street Sign Replacement – replace street name and stop signs in the Waterford subdivision – \$16,000
- Park Grill Replacement – replace grills at Borse Community Park and Willow Pond – \$5,000
- Mobile Livescan Equipment – purchase of tablet Livescan system for police department – \$15,000
- Combo Loader Replacement – replace the existing 410J combo loader – \$185,000.

Village Facilities \$4,517,000

This category accounts for major repairs and replacement of Village property. Highlights of next fiscal year include:

- Borse Community Park Improvement Project Phase II – to begin May 2024 and be completed fall 2024 and include south parking lot upgrade, walking path installation, pedestrian bridge over Sawmill Creek, pond enhancement, pathway lighting, pickleball court installation – \$2,200,000.
- Creekside Park Improvements – replacement of bridges and playground equipment including a pour-in-place play surface. Replacement of woodchip walking path with ADA compliant walking path – \$1,300,000.
- Farmingdale Terrace Park Improvement Project – includes replacement of playground equipment with pour-in-place play surface, picnic shelter, paved walking loop, site furniture, additional parking, trees, and garden – \$925,000.
- Willow Pond Fishing Pier Replacement Project – replacement of existing deck – \$30,000.
- Emergency Operations Center Upgrade – improvements and upgrades to the police department training room to include new monitors, cabling, and other technology to allow for deployment an emergency – \$50,000.
- Shop Improvements – improvements at the public works facility kitchen – \$12,000.

Water Infrastructure \$25,000

The replacement or rehabilitation of water infrastructure in the Village is included in this category.

- Maintenance at the Water Towers – pressure washing of both spheroid water towers – \$25,000.