



# Village of WILLOWBROOK

## **Mayor**

Frank A. Trilla

## **Village Clerk**

Gretchen Boerwinkle

## **Village Trustees**

Mark L. Astrella

Sue Berglund

Umberto Davi

Michael Mistele

Gayle Neal

Gregory Ruffolo

A SPECIAL MEETING OF THE BOARD OF TRUSTEES OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON THURSDAY, JANUARY 16, 2025 AT 5:30 P.M. AT THE COMMUNITY RESOURCE CENTER, 825 MIDWAY DRIVE, IN THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS.

1. CALL TO ORDER
2. ROLL CALL
3. PLEDGE OF ALLEGIANCE
4. VISITOR'S BUSINESS – Public Comment is Limited to Three Minutes Per Person
5. DISCUSSION – BUDGET WORKSHOP #1
  - a. 2024/2025 General Fund Budget Update
  - b. 2025-2030 Capital Improvement Program (CIP)
6. ADJOURNMENT



Proud Member of the  
Illinois Route 66 Scenic Byway



Village of  
**WILLOWBROOK**

**Village Administrator's  
Office**

## **BUDGET WORKSHOP #1**

**AGENDA ITEM NO: 5.**

**DATE: January 16, 2025**

**SUBJECT:**

DISCUSSION OF THE FOLLOWING ITEMS:

- a. 2024/2025 General Fund Budget Update
- b. 2025-2030 Capital Improvement Program (CIP)

### **STAFF REPORT**

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

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

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

1. January 16, 2025 – Budget Workshop #1
  - **2024-2025 General Fund Budget Update,**
  - **2025-2030 Capital Improvement Program (CIP)**
2. February 13, 2025 – Budget Workshop #2
  - 2024-2025 General Fund Budget Update
  - 2025-2026 General Fund Proposed Budget Discussion
3. March 13, 2025 – Budget Workshop #3
  - 2024-2025 General Fund Budget Update
  - 2024-2025 & 2025-2026 Water Fund Review,
  - 2024-2025 & 2025-2026 Business District Fund Review

#### **1. GENERAL FUND PROJECTIONS FOR 2024-2025 FISCAL YEAR**

Over the past three years, the local economy has continued to exceed expectations in terms of growth in sales and revenue. Most of the major General Fund revenue categories have seen significant increases from projections and prior year actuals. In April 2024, the Village Board adopted the 2024-2025 budget that had a projected surplus of \$3,542,534.

While some of the actual revenues received to date have performed better than initially anticipated, the Village continues to remain cautious and optimistic regarding the current economy. The projections remain conservative as the economic impact may appear in the next year. Sales taxes, income taxes, and places of eating taxes continue to outperform the budgeted estimates that were approved by the Board in April 2024. Of course, these projections will vary depending on the full economic impact.



REVENUE			
	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
TAXES	\$13,075,616	\$13,477,228	\$401,612
INTERGOVERNMENTAL	\$759,000	\$748,000	-\$11,000
LICENSES AND PERMITS	\$535,601	\$881,887	\$346,286
FINES	\$998,110	\$1,254,530	\$256,420
CHARGES FOR SERVICES	\$520,756	\$683,012	\$162,256
MISCELLANEOUS	\$397,000	\$382,014	-\$14,986
INTEREST INCOME	\$200,000	\$326,236	\$126,236
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$16,486,083</b>	<b>\$17,752,907</b>	<b>\$1,266,824</b>

The chart above outlines the current estimate for 2024-25 General Fund revenues. This projection reflects a growing tax base, driven primarily by elastic revenue sources such as sales tax, home rule sales tax, and places of eating tax. Significant revenue increases are anticipated from building permits, video gaming terminal income, self-storage tax, and sales tax.

While revenues are increasing, total expenditures have also risen due to the approved budget amendments. These expenditures include key projects such as the Stormwater Master Plan, Water Master Plan, Building Permit and Inspection Software, and the Server Upgrade Project. Despite the rise in expenditures, a surplus of \$3,027,767 is still projected.

Since the first quarter of the year, operating expenditures have trended below budgeted levels. Both revenues and expenditures will continue to be closely monitored and updated during each upcoming budget workshop.

EXPENDITURES			
	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24- 25 Budget and Estimate
Village Administrator's Office* (VAO)	\$3,059,301	\$2,955,174	-\$104,127
Community Development	\$603,111	\$622,323	\$19,212
Parks and Recreation	\$820,070	\$996,109	\$176,039
Police	\$6,741,110	\$6,850,996	\$109,886
Public Works	\$1,331,037	\$1,623,266	\$292,229
<b>TOTAL OPERATING COSTS</b>	<b>\$12,554,629</b>	<b>\$13,047,868</b>	<b>\$493,239</b>
Capital Improvement Program	\$388,920	\$1,677,272	\$1,288,352
<b>TOTAL EXPENDITURES</b>	<b>\$12,943,549</b>	<b>\$14,725,140</b>	<b>\$1,781,591</b>

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



GENERAL FUND PROJECTION			
REVENUES			
	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
TAXES	\$13,075,616	\$13,477,228	\$401,612
INTERGOVERNMENTAL	\$759,000	\$748,000	-\$11,000
LICENSES AND PERMITS	\$535,601	\$881,887	\$346,286
FINES	\$998,110	\$1,254,530	\$256,420
CHARGES FOR SERVICES	\$520,756	\$683,012	\$162,256
MISCELLANEOUS	\$397,000	\$382,014	-\$14,986
INTEREST INCOME	\$200,000	\$326,236	\$126,236
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$16,486,083</b>	<b>\$17,752,907</b>	<b>\$1,266,824</b>
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Community Development	\$603,111	\$622,323	\$19,212
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Police	\$6,741,110	\$6,850,996	\$109,886
Public Works	\$1,331,037	\$1,623,266	\$292,229
<b>TOTAL OPERATING COSTS</b>	<b>\$12,554,629</b>	<b>\$13,047,868</b>	<b>\$493,239</b>
Capital Improvement Program	\$388,920	\$1,677,272	\$1,288,352
<b>TOTAL EXPENDITURES</b>	<b>\$12,943,549</b>	<b>\$14,725,140</b>	<b>\$1,781,591</b>
TOTAL FUND PERFORMANCE			
	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
Surplus/Deficit	\$3,542,534	\$3,027,767	-\$514,767
Fund Balance	\$5,021,852	\$8,049,618	\$3,027,767
Fund Balance Percentage	40%	62%	22%

## 2. CAPITAL IMPROVEMENT PROGRAM (CIP)

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



The CIP is the multi-year plan that identifies capital projects that are proposed for funding during the program period and is subject to annual revisions as part of the budget planning process. The CIP lists each proposed capital project, the year when the project is anticipated to be undertaken, the amount expected to be expended on the project each year, and the proposed sources of funding. Based on these individual project details, projections for capital expenditure needed each year are prepared. The projects are then matched with funding available from all sources, including current revenues, grants, and other intergovernmental assistance, as well as borrowing. Thus, a Capital Improvement Program represents a balance between project requests, and current and future financing capabilities.

The projects listed in the 2025-2026 draft CIP reflect a \$4,760,591 budget, including \$300,000 for road and sidewalk infrastructure, \$50,000 for equipment, and \$4,355,431 for Village facilities. The attached draft budget includes a summary of the 2025-2030 CIP sources and uses along with a breakdown of the major projects. The projects slated for the years 2025-2030 of the 5-year CIP are for planning purposes only, as funding for those years will be appropriately allocated by the Board of Trustees during annual budget cycles.

## **Road and Sidewalk Infrastructure \$300,000**

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:

- Waterford Resurfacing –Resurfacing of Bentwood, Meadow and Hiddenbrook in the Waterford subdivision – \$300,000

## **Village Equipment \$50,000**

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

- Traverse City Hydrant Replacement – Five (5) year program to replace Traverse City hydrants Village-wide – \$50,000

## **Village Facilities \$4,355,431**

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

- Borse Community Park Improvement Project Phase III – This is the final phase for Borse Community Park. It will include an upgrade of all three baseball fields, new pavilion, new pedestrian bridge, new playground, new splash pad, resurfacing all remaining pathways, and installation of a Veteran's Memorial – \$3,034,144.
- CL17 Replacement – Replacement of a CL17 Chlorine Analyzer, which is an instrument in water treatment to measure chlorine levels in water. This analyzer is designed for continuous monitoring and is crucial for ensuring water quality and regulatory compliance. – \$21,000
- Creekside Park Improvement Project Phase II – Upgrade and installation of three (3) bridges. – \$844,047.
- Park Drinking Fountains – Replacement of all drinking fountains at all parks – \$24,000
- Sample Station Replacement – Replacement of a Sample Station, used to collect water samples for testing and monitoring purposes. – \$15,000
- Police Vehicle Purchase – Replacement of three (3) Ford Police Interceptors... – \$210,000
- Public Works Vehicle Purchase – Replacement of two Public Works trucks. The specific purchase will include one (1) F250 4x4 SuperCab Pickup with a plow, and one (1) F350 4x4 SuperCab service body with no plow – \$175,000
- Waterford Park Pour-in-Place Surface – Replacement of designated pour-in-place surface areas at Waterford Park– \$18,652
- Willow Pond Pour-in-Place Surface – Replacement of designated pour-in-place surface areas at Willow Pond Park – \$13,588



Village of  
**WILLOWBROOK**  
**Annual Budget**  
Fiscal Year 2025/2026





## TABLE OF CONTENTS

<b>General Fund Summary</b> .....	<b>2</b>	<b>Police</b> .....	<b>23</b>
<b>Elected Officials – Board of Trustees</b> .....	<b>3</b>	Summary Costs .....	24
Summary Costs .....	3	Line-Item Detail .....	25
Line-Item Detail.....	4	<b>Public Works</b> .....	<b>28</b>
<b>Elected Officials – Board of Police Commissioners</b> .....	<b>5</b>	Summary Costs .....	29
Summary Costs .....	5	Line-Item Detail .....	30
Line-Item Detail.....	6	<b>Capital Improvement Program</b> .....	<b>32</b>
<b>Village Administrator's Office – Administration</b> .....	<b>7</b>	Five-Year Summary.....	33
Summary Costs .....	8	<b>2025-2030 Capital Improvement Program</b> .....	<b>34</b>
Line-Item Detail.....	9	2025-2026 Capital Improvement Program .....	34
<b>Village Administrator's Office – Finance</b> .....	<b>12</b>	2025-2026 CIP Line-Item Description .....	35
Summary Costs .....	13	2026-2027 CIP Line-Item Detail .....	36
Line-Item Detail.....	14	2027-2028 CIP Line-Item Detail .....	37
<b>Community Development</b> .....	<b>15</b>	2028-2029 CIP Line-Item Detail .....	38
Summary Costs .....	16	2029-2030 CIP Line-Item Detail .....	39
Line-Item Detail.....	17		
<b>Parks &amp; Recreation</b> .....	<b>19</b>		
Summary Costs .....	20		
Line-Item Detail.....	21		



## General Fund Summary

	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
Taxes	\$13,249,379	\$13,075,616	\$13,477,228	\$401,612
Intergovernmental	\$780,462	\$759,000	\$748,000	-\$11,000
Licenses And Permits	\$704,844	\$535,601	\$881,887	\$346,286
Fines	\$1,169,100	\$998,110	\$1,254,530	\$256,420
Charges For Services	\$406,708	\$520,756	\$683,012	\$162,256
Miscellaneous	\$702,982	\$397,000	\$382,014	-\$14,986
Interest Income	\$396,895	\$200,000	\$326,236	\$126,236
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$17,410,370</b>	<b>\$16,486,083</b>	<b>\$17,752,907</b>	<b>\$1,266,824</b>
	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
Village Administrator's Office (VAO) *	\$3,125,993	\$3,059,301	\$2,955,174	-\$104,127
Community Development	\$525,520	\$603,111	\$622,323	\$19,212
Parks and Recreation	\$753,352	\$820,070	\$996,109	\$176,039
Police	\$6,674,559	\$6,741,110	\$6,850,996	\$109,886
Public Works	\$1,411,208	\$1,331,037	\$1,623,266	\$292,229
Capital Improvement Program	\$2,357,963	\$388,920	\$1,677,272	\$1,288,352
<b>TOTAL OPERATING</b>	<b>\$12,490,632</b>	<b>\$12,554,629</b>	<b>\$13,047,868</b>	<b>\$493,239</b>
<b>TOTAL EXPENDITURES</b>	<b>\$14,848,595</b>	<b>\$12,943,549</b>	<b>\$14,725,140</b>	<b>\$1,781,591</b>

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



## Elected Officials – Board of Trustees

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

### Board of Trustees

#### Summary Costs

	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
Personnel	\$84,106	\$79,257	\$73,048	\$77,595	\$4,547
Contractual	\$9,360	\$4,996	\$5,850	\$11,100	\$5,250
Commodities	\$102	\$14	\$100	\$250	\$150
Capital Maintenance	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$93,568</b>	<b>\$84,266</b>	<b>\$78,998</b>	<b>\$88,945</b>	<b>\$9,947</b>





## Board of Trustees

### Line-Item Detail

Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
<b>PERSONNEL</b>						
	Regular Salaries	\$0	\$0	\$0	\$0	\$0
	Part-Time Salaries	\$76,800	\$72,400	\$65,508	\$71,150	\$5,642
	Overtime Salaries	\$0	\$0	\$0	\$0	\$0
	FICA Payments	\$6,046	\$5,903	\$6,650	\$5,555	-\$1,095
	Health Insurance	\$0	\$0	\$0	\$0	\$0
	Life Insurance	\$1,261	\$954	\$890	\$890	\$0
<b>TOTAL PERSONNEL</b>		<b>\$84,106</b>	<b>\$79,257</b>	<b>\$73,048</b>	<b>\$77,595</b>	<b>\$4,547</b>
Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
<b>CONTRACTUAL</b>						
01-05-410-307	Fees / Dues / Subscriptions	\$6,913	\$3,276	\$4,000	\$8,500	\$4,500
01-05-410-303	Fuel / Mileage / Wash	\$0	\$0	\$0	\$0	\$0
01-05-410-302	Printing & Publishing	\$214	\$0	\$0	\$0	\$0
01-05-420-365	Public Relations	\$0	\$315	\$0	\$0	\$0
01-05-410-201	Telephones	\$0	\$0	\$350	\$850	\$500
01-05-410-304	Training	\$2,233	\$1,405	\$1,500	\$1,750	\$250
<b>TOTAL CONTRACTUAL</b>		<b>\$9,360</b>	<b>\$4,996</b>	<b>\$5,850</b>	<b>\$11,100</b>	<b>\$5,250</b>
Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
<b>COMMODITIES</b>						
01-05-410-301	Office Supplies	\$102	\$14	\$100	\$250	\$150
<b>TOTAL COMMODITIES</b>		<b>\$102</b>	<b>\$14</b>	<b>\$100</b>	<b>\$250</b>	<b>\$150</b>
Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
<b>CAPITAL MAINTENANCE</b>						
<b>TOTAL CAPITAL MAINTENANCE</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## 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 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
Personnel	\$390	\$329	\$329	\$328	-\$1
Contractual	\$12,913	\$3,905	\$4,040	\$4,510	\$470
Commodities	\$0	\$0	\$0	\$0	\$0
Capital Maintenance	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$13,303</b>	<b>\$4,234</b>	<b>\$4,369</b>	<b>\$4,838</b>	<b>\$469</b>





## Board of Police Commissioners

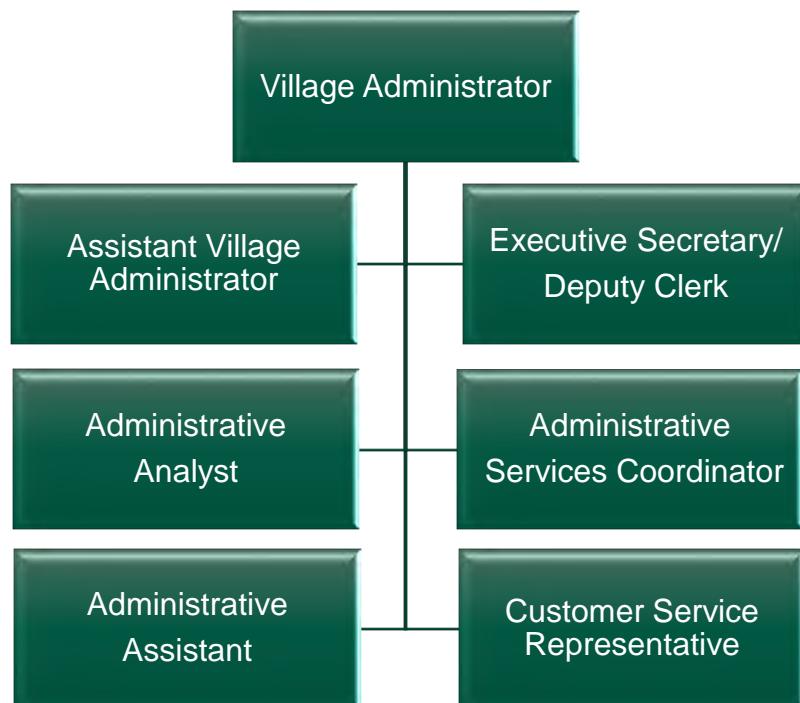
### Line-Item Detail

Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
<b>PERSONNEL</b>						
	Regular Salaries	\$0	\$0	\$0	\$0	\$0
	Part-Time Salaries	\$0	\$0	\$0	\$0	\$0
	Overtime Salaries	\$0	\$0	\$0	\$0	\$0
	FICA Payments	\$9	\$11	\$11	\$10	-\$1
	Health Insurance	\$0	\$0	\$0	\$0	\$0
	Life Insurance	\$381	\$318	\$318	\$318	\$0
<b>TOTAL PERSONNEL</b>		<b>\$390</b>	<b>\$329</b>	<b>\$329</b>	<b>\$328</b>	<b>-\$1</b>
Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
<b>CONTRACTUAL</b>						
01-07-440-543	Exams – Physical	\$12,240	\$2,634	\$2,634	\$3,860	\$1,226
01-07-435-239	Fees - BOPC Attorney	\$0	\$0	\$0	\$0	\$0
01-07-435-307	Fees / Dues / Subscriptions	\$375	\$400	\$400	\$400	\$0
01-07-435-302	Printing & Publishing	\$298	\$871	\$506	\$250	-\$256
01-07-435-304	Schools / Conferences/Travel	\$0	\$0	\$500	\$0	-\$500
<b>TOTAL CONTRACTUAL</b>		<b>\$12,913</b>	<b>\$3,905</b>	<b>\$4,040</b>	<b>\$4,510</b>	<b>\$470</b>
Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
<b>COMMODITIES</b>						
01-05-410-301	Office Supplies	\$0	\$0	\$0	\$0	\$0
<b>TOTAL COMMODITIES</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
<b>CAPITAL MAINTENANCE</b>						
<b>TOTAL CAPITAL MAINTENANCE</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## Village Administrator's Office – Administration

*(Administration and Finance)*



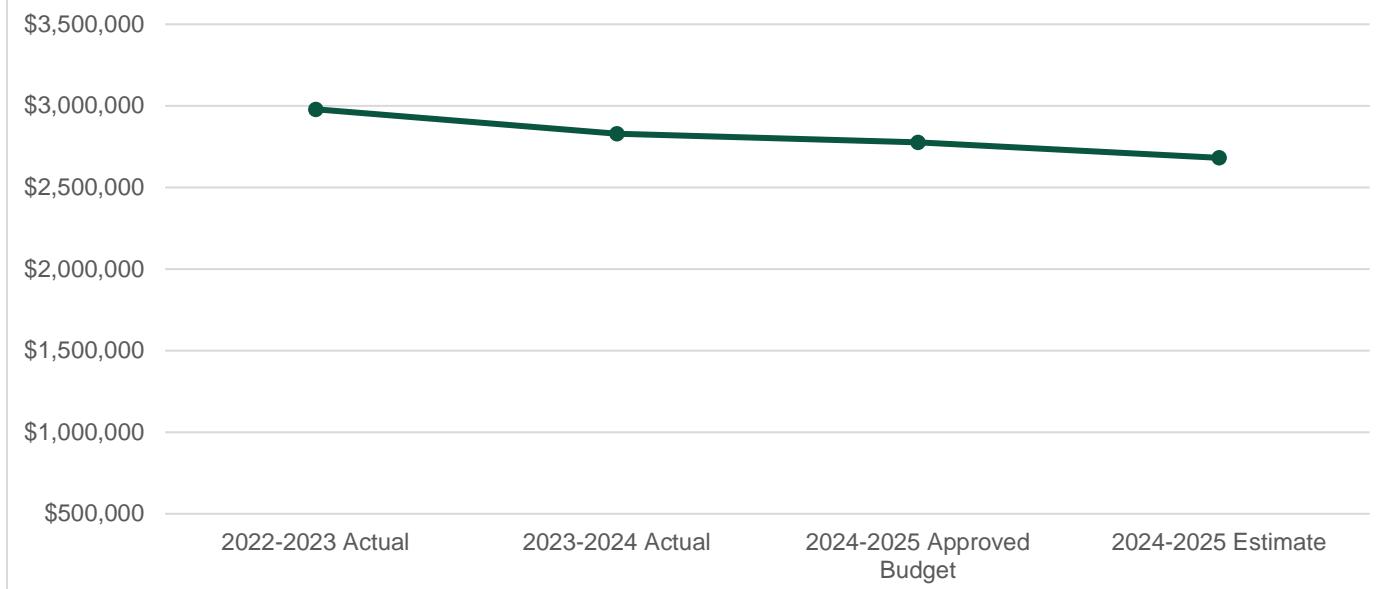


## **Village Administrator's Office – Administration**

### **Summary Costs**

	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
Personnel	\$749,552	\$694,138	\$960,896	\$750,460	-\$210,435
Contractual	\$2,161,821	\$2,124,000	\$1,804,393	\$1,920,971	\$116,577
Commodities	\$35,017	\$8,145	\$10,600	\$4,950	-\$5,650
Capital Maintenance	\$29,610	\$0	\$0	\$2,033	\$2,033
Other	\$3,000	\$3,000	\$0	\$3,000	\$3,000
<b>TOTAL</b>	<b>\$2,979,001</b>	<b>\$2,829,283</b>	<b>\$2,775,889</b>	<b>\$2,681,414</b>	<b>-\$94,475</b>

### **VAO Administration - Total Costs**





## Village Administrator's Office – Administration

### Line-Item Detail

Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
<b>PERSONNEL</b>						
	Regular Salaries	\$465,901	\$466,140	\$643,277	\$541,770	-\$101,507
	Part-Time Salaries	\$0	\$0	\$0	\$0	\$0
	Overtime Salaries	\$4,171	\$0	\$2,613	\$0	-\$2,613
	FICA Payments	\$33,119	\$39,274	\$46,909	\$40,493	-\$6,416
	IMRF Payments	\$88,926	\$65,126	\$113,627	\$81,048	-\$32,579
	Insurance	\$116,393	\$123,597	\$154,469	\$87,149	-\$67,320
<b>TOTAL PERSONNEL</b>		<b>\$749,552</b>	<b>\$694,138</b>	<b>\$960,896</b>	<b>\$750,460</b>	<b>-\$210,435</b>
Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
<b>CONTRACTUAL</b>						
01-10-471-253	Administrative Services	\$18,876	\$0	\$0	\$0	\$0
01-10-485-602	Building Improvements	\$14,671	\$0	\$0	\$9,861	\$9,861
01-10-455-355	Commissary Provision	\$5,677	\$8,240	\$5,000	\$6,000	\$1,000
01-10-490-799	Contingencies	\$113,141	\$329,529	\$90,000	\$226,618	\$136,618
01-10-455-315	Copy Service	\$1,350	\$1,800	\$2,000	\$1,800	-\$200
01-10-460-267	Document Storage / Scanning	\$22,936	-\$2,239	\$5,839	\$0	-\$5,839
01-10-460-212	EDP Equipment / Software	\$0	\$885	\$0	\$0	\$0
01-10-460-263	EDP Licenses	\$20,371	\$29,612	\$60,500	\$50,000	-\$10,500
01-10-466-240	Energy / ComEd (835 Midway)	\$3,749	\$1,930	\$4,000	\$0	-\$4,000
01-10-455-307	Fees / Dues / Subscription	\$28,609	\$51,216	\$20,000	\$47,100	\$27,100
01-10-455-303	Fuel / Mileage / Wash	\$3,044	\$3,058	\$2,400	\$2,100	-\$300
01-10-460-306	Information Technology Services	\$155,448	\$82,875	\$15,300	\$22,500	\$7,200
01-10-480-272	Insurance –IRMA	\$0	\$0	\$0	\$0	\$0



Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
01-10-460-225	Internet / Website Hosting	\$36,920	\$37,157	\$45,500	\$32,000	-\$13,500
01-10-466-293	Landscape - Village Hall	\$0	\$0	\$0	\$0	\$0
01-10-455-266	Legal Services	\$298,926	\$246,899	\$200,000	\$165,000	-\$35,000
01-10-466-228	Maintenance - Building	\$64,226	\$200,957	\$235,500	\$180,000	-\$55,500
01-10-466-236	Nicor Gas (835 Midway)	\$3,118	\$2,501	\$4,692	\$1,000	-\$3,692
01-10-471-425	Other Professional Services	\$0	\$4,200	\$25,000	\$126	-\$24,874
01-10-455-131	Personnel Recruitment	\$3,846	\$1,122	\$500	\$845	\$345
01-10-455-311	Postage & Meter Rent	\$4,330	\$11,156	\$3,200	\$3,000	-\$200
01-10-455-302	Printing & Publishing	\$2,304	\$12,269	\$7,500	\$15,500	\$8,000
01-10-475-365	Public Relations	\$610	\$293	\$500	\$1,300	\$800
01-10-466-251	Sanitary (835 Midway)	\$560	\$717	\$550	\$100	-\$450
01-10-480-273	Self-Insurance – Deductible	\$27,894	\$35,105	\$16,500	\$76,863	\$60,363
01-10-455-306	Special Projects	\$78,890	\$0	\$0	\$31,896	\$31,896
01-10-455-201	Telephones	\$15,166	\$10,531	\$12,000	\$6,100	-\$5,900
01-10-455-304	Training	\$6,370	\$20,316	\$10,000	\$5,100	-\$4,900
01-10-900-112	Transfer To Debt Service - 2015	\$322,709	\$323,065	\$325,361	\$325,361	\$0
01-10-900-115	Transfer To Debt Service – 2022A	\$194,198	\$346,096	\$541,096	\$541,096	\$0
01-10-900-113	Transfer To Debt Service – 2022B	\$520,453	\$363,905	\$169,455	\$169,455	\$0
01-10-630-305	Tuition Reimbursement	\$0	\$0	\$0	\$0	\$0
01-10-485-642	Village Hall / Parks Signage	\$191,576	\$0	\$0	\$0	\$0
01-10-480-276	Wellness	\$1,854	\$806	\$2,000	\$250	-\$1,750
<b>TOTAL CONTRACTUAL</b>		<b>\$2,161,821</b>	<b>\$2,124,000</b>	<b>\$1,804,393</b>	<b>\$1,920,971</b>	<b>\$116,577</b>

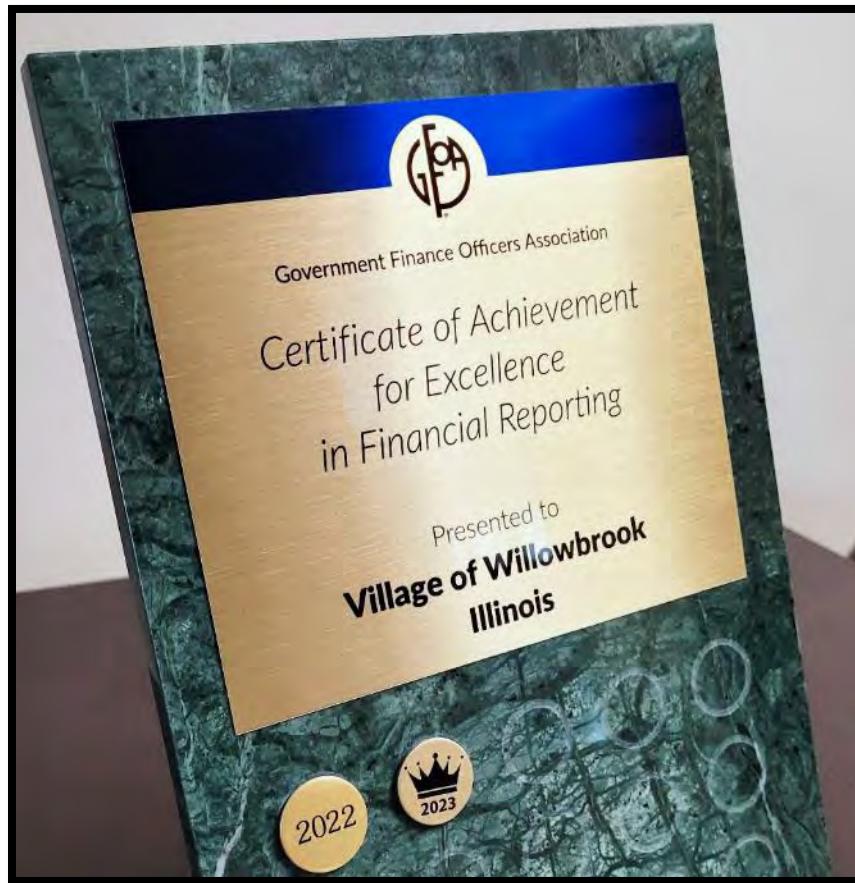


Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
<b>COMMODITIES</b>						
01-10-466-351	Building Maintenance Supplies	\$22,181	\$2,835	\$5,500	\$500	-\$5,000
01-10-455-301	Office Supplies	\$12,836	\$5,310	\$5,100	\$4,450	-\$650
<b>TOTAL COMMODITIES</b>		<b>\$35,017</b>	<b>\$8,145</b>	<b>\$10,600</b>	<b>\$4,950</b>	<b>-\$5,650</b>
Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
<b>CAPITAL MAINTENANCE</b>						
01-10-485-611	Furniture & Office Equipment	\$29,610	\$0	\$0	\$2,033	\$2,033
<b>TOTAL CAPITAL MAINTENANCE</b>		<b>\$29,610</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,033</b>	<b>\$2,033</b>
Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
<b>OTHER</b>						
01-53-435-317	Advertising	\$0	\$0	\$0	\$0	\$0
01-53-435-319	Chamber Directory	\$3,000	\$3,000	\$0	\$3,000	\$3,000
01-53-436-379	Special Promotional Events	\$0	\$0	\$0	\$0	\$0
<b>TOTAL OTHER</b>		<b>\$3,000</b>	<b>\$3,000</b>	<b>\$0</b>	<b>\$3,000</b>	<b>\$0</b>



## Village Administrator's Office – Finance

*(Administration and Finance)*

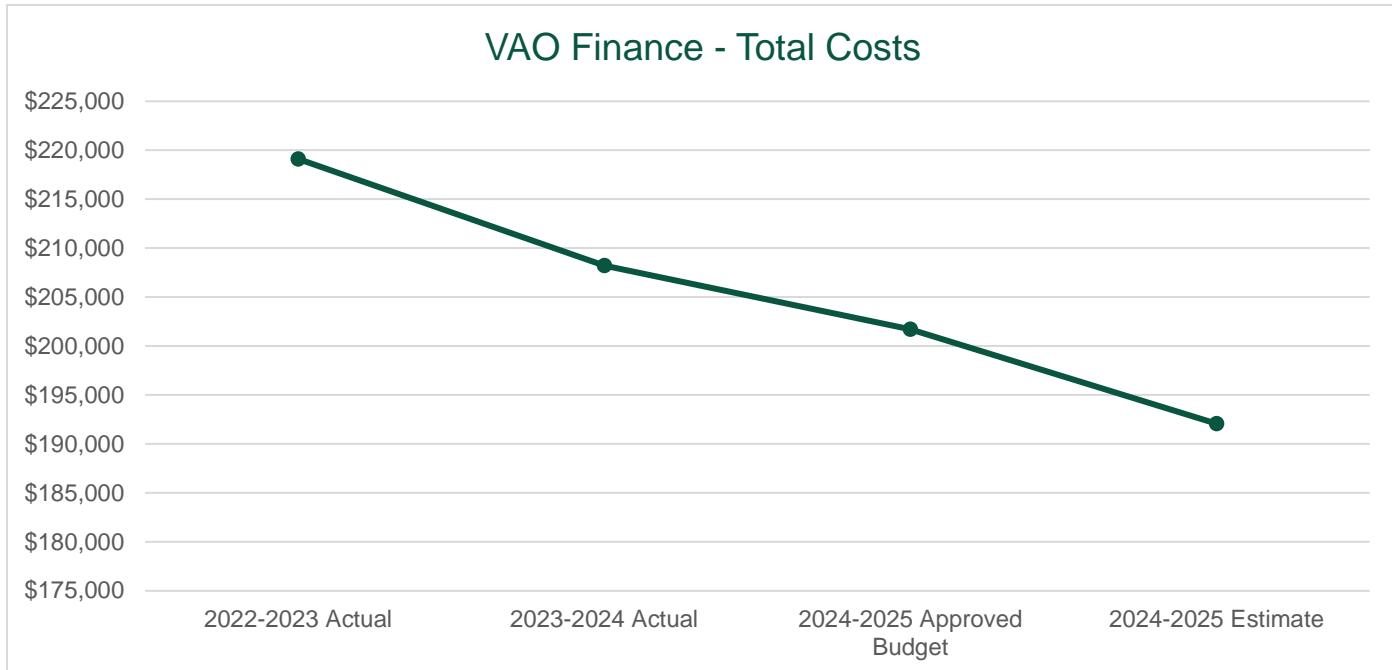




## Village Administrator's Office – Finance

### Summary Costs

	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
Personnel	\$54,345	\$0	\$0	\$0	\$0
Contractual	\$163,813	\$207,867	\$201,721	\$192,069	-\$9,652
Commodities	\$953	\$343	\$0	\$0	\$0
Capital Maintenance	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$219,111</b>	<b>\$208,210</b>	<b>\$201,721</b>	<b>\$192,069</b>	<b>-\$9,652</b>





## Village Administrator's Office – Finance

### Line-Item Detail

Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
<b>PERSONNEL</b>						
	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
<b>TOTAL PERSONNEL</b>		<b>\$54,345</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
<b>CONTRACTUAL</b>						
01-25-620-251	Audit Services	\$35,950	\$34,978	\$33,500	\$26,297	-\$7,203
01-25-615-267	Document Storage / Scanning	\$0	\$0	\$0	\$0	\$0
01-25-615-263	EDP Licenses & Equipment / Software	\$0	\$12,053	\$12,500	\$8,026	-\$4,474
01-25-610-307	Fees / Dues / Subscriptions	\$1,055	\$4,595	\$1,215	\$950	-\$265
01-25-620-252	Outsourced Services – Financial Services	\$125,600	\$155,490	\$154,006	\$156,646	\$2,640
01-25-610-311	Postage & Meter Rent	\$144	\$200	\$0	\$0	\$0
01-25-610-302	Printing & Publishing	\$1,064	\$371	\$500	\$150	-\$350
01-25-610-304	Schools / Conferences / Travel	\$0	\$180	\$0	\$0	\$0
<b>TOTAL CONTRACTUAL</b>		<b>\$163,813</b>	<b>\$207,867</b>	<b>\$201,721</b>	<b>\$192,069</b>	<b>-\$9,652</b>
Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
<b>COMMODITIES</b>						
01-25-610-301	Office Supplies	\$953	\$343	\$0	\$0	\$0
<b>TOTAL COMMODITIES</b>		<b>\$953</b>	<b>\$343</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## Community Development

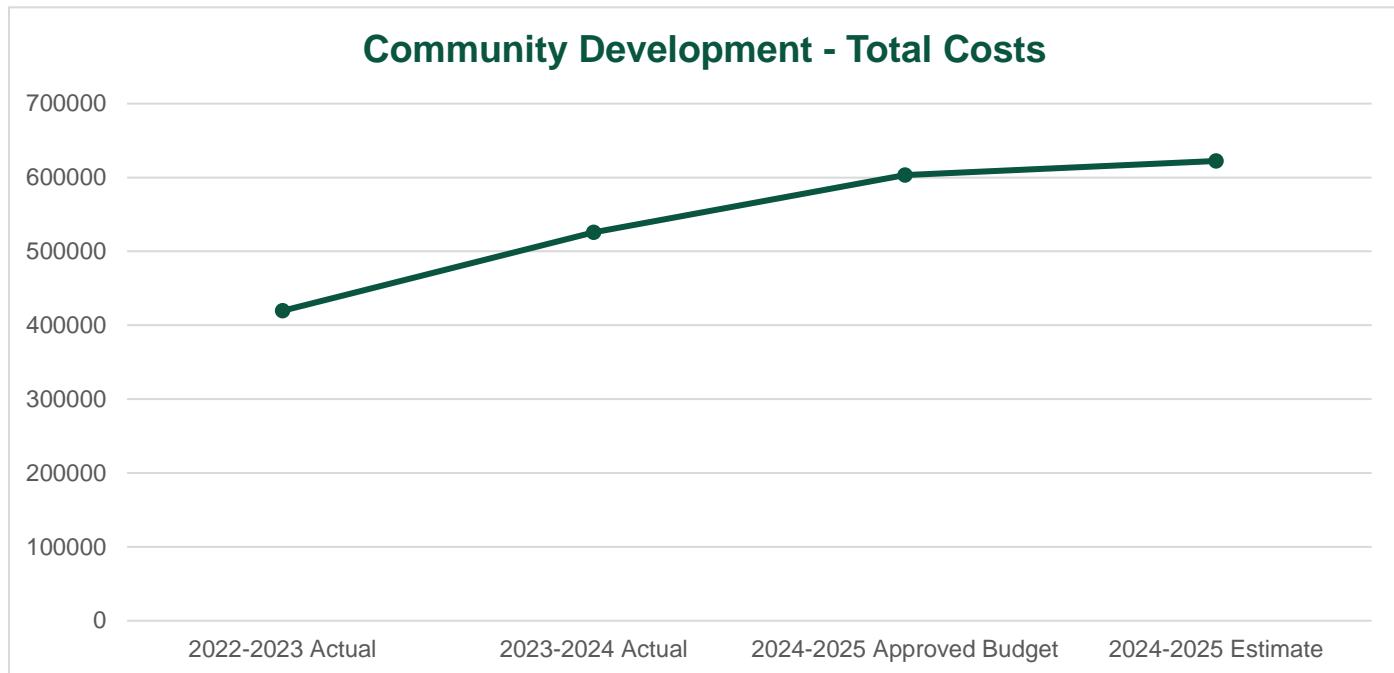




## Community Development

### Summary Costs

	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
Personnel	\$240,136	\$308,928	\$352,350	\$307,085	-\$45,264
Contractual	\$177,889	\$214,877	\$247,762	\$312,238	\$64,477
Commodities	\$1,553	\$1,715	\$3,000	\$3,000	\$0
Capital Maintenance	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$419,577</b>	<b>\$525,520</b>	<b>\$603,111</b>	<b>\$622,323</b>	<b>\$19,212</b>





## Community Development

### Line-Item Detail

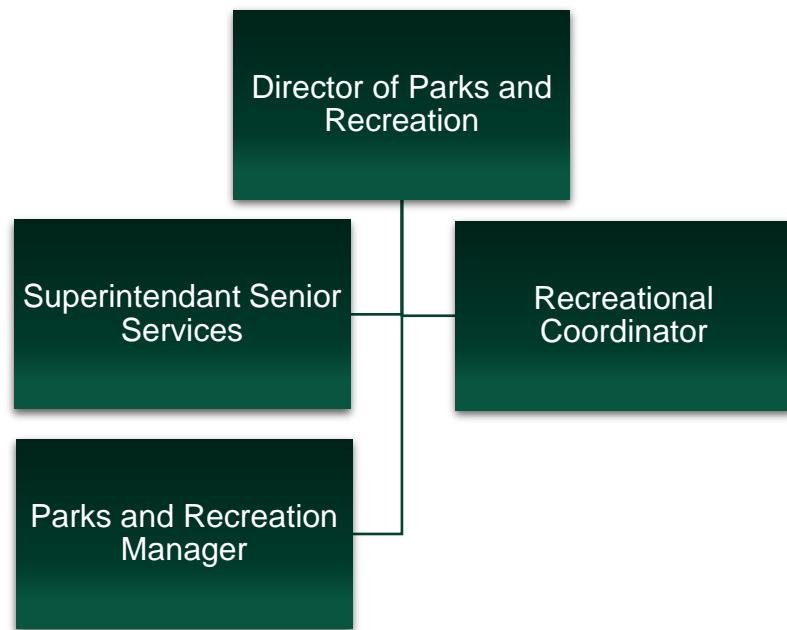
Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
<b>PERSONNEL</b>						
	Regular Salaries	\$137,142	\$200,275	\$238,725	\$208,934	-\$29,791
	Part-Time Salaries	\$0	\$0	\$0	\$0	\$0
	Overtime Salaries	\$0	\$0	\$1,609	\$0	-\$1,609
	FICA Payments	\$9,835	\$14,783	\$20,070	\$14,849	-\$5,221
	IMRF Payments	\$22,590	\$30,306	\$54,465	\$32,902	-\$21,562
	Health Insurance	\$54,646	\$65,564	\$37,480	\$50,400	\$12,920
<b>TOTAL PERSONNEL</b>		<b>\$240,136</b>	<b>\$308,928</b>	<b>\$352,350</b>	<b>\$307,085</b>	<b>-\$45,264</b>
Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
<b>CONTRACTUAL</b>						
01-40-820-260	Building, Plan Review & Inspection Services	\$118,321	\$54,033	\$73,512	\$76,910	\$3,398
01-40-830-119	Code Enforcement Services	\$5,051	\$9,210	\$15,000	\$10,800	-\$4,200
01-40-810-315	Copy Service	\$1,050	\$1,800	\$2,400	\$1,800	-\$600
01-15-520-246	Court Reporting Services	\$2,240	\$0	\$3,000	\$2,300	-\$700
01-40-815-267	Document Storage / Scanning	\$0	\$16,878	\$8,650	\$5,300	-\$3,350
01-40-815-263	EDP Licenses & Equipment / Software	\$0	\$1,807	\$318	\$260	-\$58
01-15-515-305	EDP Personnel Training	\$1,000	\$0	\$0	\$0	\$0
01-40-830-117	Elevator Inspection Services	\$4,271	\$4,882	\$5,900	\$3,000	-\$2,900
01-40-820-262	Engineering Services	\$35,261	\$73,322	\$66,500	\$46,100	-\$20,400
01-40-810-307	Fees / Dues / Subscriptions	\$275	\$339	\$1,500	\$1,500	\$0
01-40-810-303	Fuel / Mileage / Wash	\$161	\$105	\$300	\$300	\$0



Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
01-40-815-308	Informational Technology Services	\$0	\$0	\$5,100	\$5,100	\$0
01-15-510-340	Life Insurance – Plan Commission	\$1,290	\$0	\$1,200	\$942	-\$258
01-40-810-412	Maintenance – Building	\$0	\$0	\$3,668	\$0	-\$3,668
01-18-520-257	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	\$4,164	\$1,000	-\$3,164
01-40-810-302	Printing & Publishing	\$2,433	\$4,003	\$5,500	\$5,026	-\$474
01-40-810-305	Special Projects	\$0	\$45,548	\$35,000	\$140,460	\$105,460
01-40-810-201	Telephones	\$430	\$188	\$5,200	\$4,900	-\$300
01-40-820-263	Traffic Engineering Services	\$2,450	\$0	\$5,000	\$2,500	-\$2,500
01-40-810-304	Training	\$60	\$2,514	\$4,250	\$2,440	-\$1,810
01-40-810-345	Uniforms	\$280	\$248	\$400	\$400	\$0
01-40-810-409	Vehicle Maintenance Services	\$0	\$0	\$1,200	\$1,200	\$0
01-15-540-625	Vehicles – New & Other	\$33	\$0	\$0	\$0	\$0
<b>TOTAL CONTRACTUAL</b>		<b>\$177,889</b>	<b>\$214,877</b>	<b>\$247,762</b>	<b>\$312,238</b>	<b>\$64,477</b>
Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
<b>COMMODITIES</b>						
01-15-540-611	Furniture & Office Equipment	\$259	\$0	\$0	\$0	\$0
01-40-810-301	Office Supplies	\$1,294	\$1,715	\$3,000	\$3,000	\$0
<b>TOTAL COMMODITIES</b>		<b>\$1,553</b>	<b>\$1,715</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$0</b>



## Parks & Recreation

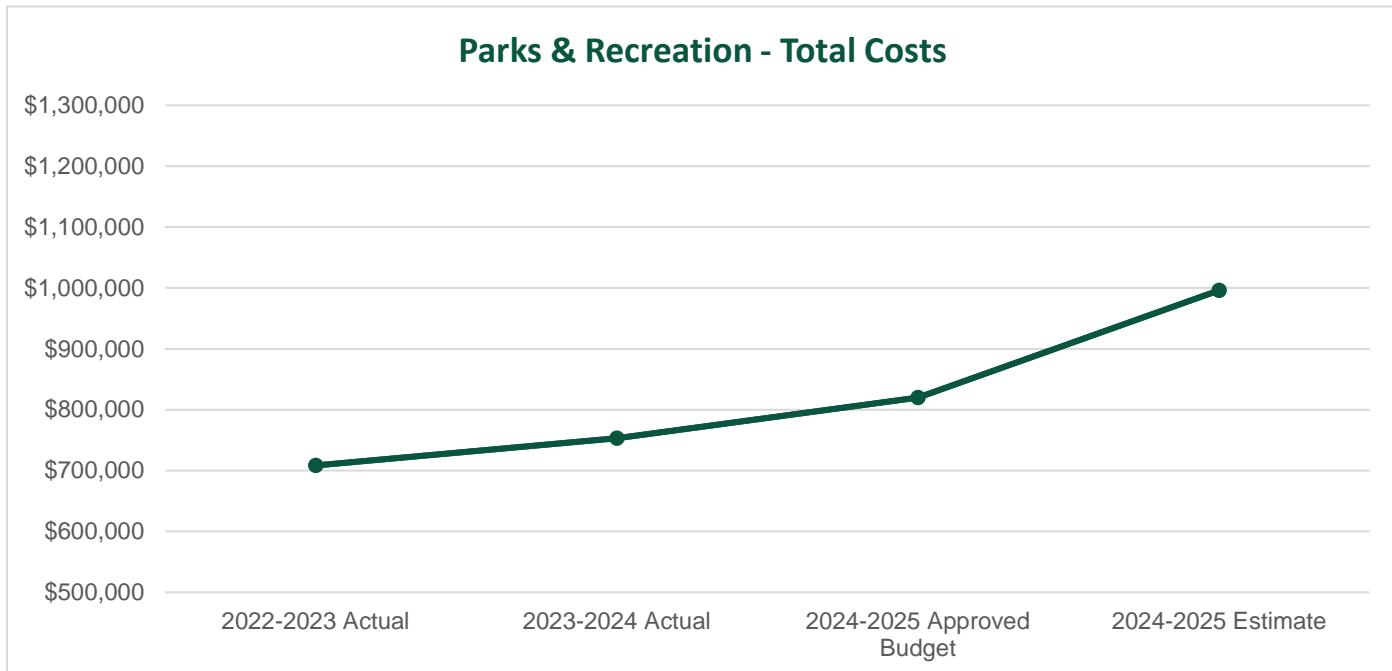




## **Parks & Recreation**

### **Summary Costs**

	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
Personnel	\$338,647	\$351,799	\$328,613	\$469,607	\$140,994
Contractual	\$358,325	\$398,191	\$489,958	\$524,702	\$34,745
Commodities	\$11,450	\$3,362	\$1,500	\$1,800	\$300
Capital Maintenance	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$708,422</b>	<b>\$753,352</b>	<b>\$820,070</b>	<b>\$996,109</b>	<b>\$176,039</b>





## **Parks & Recreation**

### **Line-Item Detail**

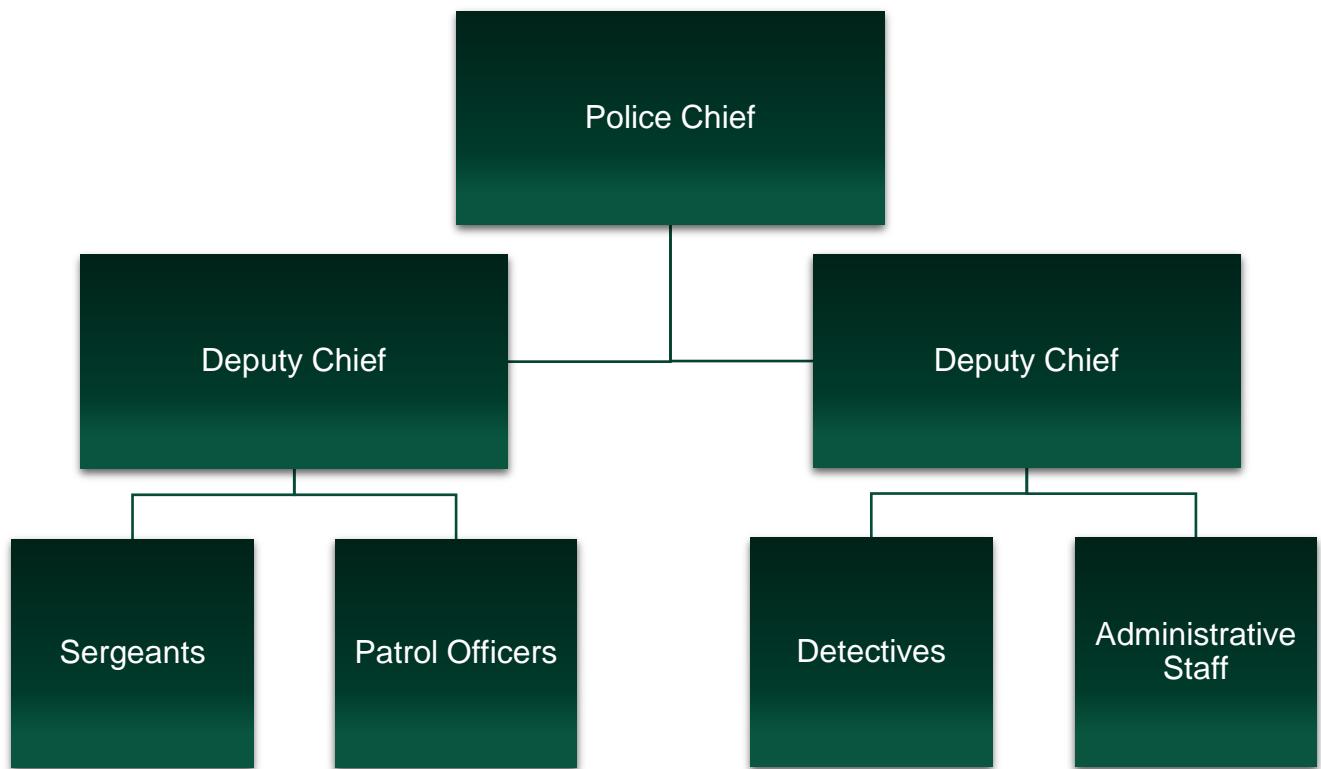
Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
<b>PERSONNEL</b>						
	Regular Salaries	\$245,149	\$270,434	\$243,565	\$354,005	\$110,440
	Part-Time Salaries	\$1,307	\$0	\$0	\$0	\$0
	Overtime Salaries	\$2,317	\$0	\$2,000	\$0	-\$2,000
	FICA Payments	\$18,890	\$19,446	\$18,569	\$25,381	\$6,812
	IMRF Payments	\$35,374	\$39,123	\$50,389	\$54,245	\$3,856
	Health Insurance	\$10,870	\$22,795	\$13,919	\$35,976	\$22,057
	Life Insurance	\$0	\$0	\$170	\$0	-\$170
<b>TOTAL PERSONNEL</b>		<b>\$338,647</b>	<b>\$351,799</b>	<b>\$328,613</b>	<b>\$469,607</b>	<b>\$140,994</b>
Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
<b>CONTRACTUAL</b>						
01-20-590-517	Active Adult Program	\$145,563	\$154,335	\$244,000	\$245,000	\$1,000
01-20-590-519	ADA Park Maintenance	\$0	\$0	\$0	\$0	\$0
01-20-590-520	ADA Recreation Accommodations	\$5,604	\$0	\$0	\$0	\$0
01-20-570-280	Ballfield Maintenance	\$9,905	\$3,993	\$12,000	\$14,418	\$2,418
01-20-585-522	Community Events	\$15,896	\$50,790	\$55,580	\$50,000	-\$5,580
01-20-570-281	Contracted Mtce. & Landscaping	\$960	\$0	\$0	\$0	\$0
01-20-555-212	EDP Equipment / Software	\$15,498	\$0	\$5,680	\$9,700	\$4,020
01-20-555-263	EDP Licenses	\$0	\$150	\$0	\$0	\$0
01-20-455-307	Fees / Dues / Subscriptions	\$0	\$697	\$1,260	\$1,260	\$0
01-20-510-303	Fuel / Mileage / Wash	\$297	\$6	\$750	\$200	-\$550
01-20-555-308	Informational Technology Services	\$0	\$0	\$5,100	\$5,100	\$0
01-20-565-342	Landscape Maintenance Services	\$53,293	\$99,017	\$81,200	\$81,200	\$0
01-20-570-411	Maintenance	\$21,878	\$20,408	\$7,508	\$41,449	\$33,941



Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
01-20-570-235	Nicor Gas (825 Midway)	\$6,751	\$1,088	\$2,000	\$2,000	\$0
01-20-550-311	Postage & Meter Rent	\$2	\$300	\$1,200	\$1,200	\$0
01-20-550-302	Printing & Publishing	\$10,821	\$15,661	\$16,000	\$15,500	-\$500
01-20-565-352	Reimb. Expenses – Memorial Program	\$323	\$0	\$0	\$0	\$0
01-20-570-250	Sanitary (825 Midway)	\$200	\$484	\$500	\$500	\$0
01-20-575-517	Seniors Program – Summer	\$2,049	\$0	\$0	\$0	\$0
01-20-585-523	Special Events	\$21,849	\$1,080	\$0	\$0	\$0
01-20-590-518	Special Recreation Assoc Program Dues	\$41,683	\$48,391	\$53,000	\$53,000	\$0
01-20-575-119	Summer Program Mat'l & Services	\$4,220	\$1,250	\$0	\$0	\$0
01-20-455-201	Telephones	\$919	\$188	\$1,500	\$1,500	\$0
01-20-550-304	Training / Travel / Conferences	\$0	\$354	\$2,230	\$2,230	\$0
01-20-570-345	Uniforms	\$614	\$0	\$450	\$446	-\$4
<b>TOTAL CONTRACTUAL</b>		<b>\$358,325</b>	<b>\$398,191</b>	<b>\$489,958</b>	<b>\$524,702</b>	<b>\$34,745</b>
Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
<b>COMMODITIES</b>						
01-20-570-331	Maintenance Supplies	\$285	\$305	\$0	\$0	\$0
01-20-550-301	Office/General Program Supplies	\$5,985	\$2,775	\$1,500	\$1,800	\$300
01-20-565-341	Park Landscape Supplies	\$5,180	\$281	\$0	\$0	\$0
<b>TOTAL COMMODITIES</b>		<b>\$11,450</b>	<b>\$3,362</b>	<b>\$1,500</b>	<b>\$1,800</b>	<b>\$300</b>
Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
<b>CAPITAL MAINTENANCE</b>						
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
<b>TOTAL CAPITAL MAINTENANCE</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## Police

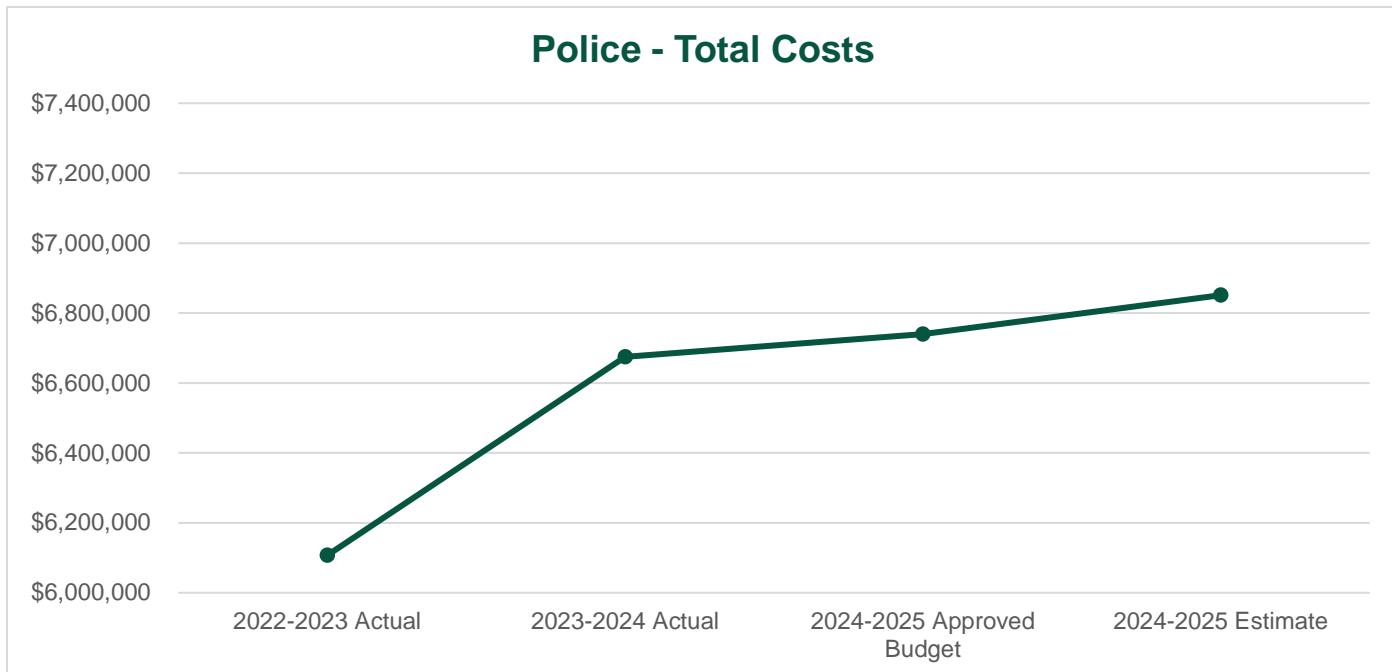




## **Police**

### **Summary Costs**

	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24- 25 Budget and Estimate
Personnel	\$4,785,485	\$5,392,093	\$5,392,695	\$5,498,640	\$105,945
Contractual	\$1,039,135	\$1,093,040	\$1,173,852	\$1,153,889	-\$19,963
Commodities	\$78,043	\$69,113	\$72,700	\$66,200	-\$6,500
Capital Maintenance	\$204,585	\$119,514	\$100,863	\$132,267	\$31,404
Other	\$0	\$800	\$1,000	\$0	\$0
<b>TOTAL</b>	<b>\$6,107,247</b>	<b>\$6,674,559</b>	<b>\$6,741,110</b>	<b>\$6,850,996</b>	<b>\$110,886</b>





**Police**  
**Line-Item Detail**

Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
<b>PERSONNEL</b>						
	Regular Salaries	\$2,610,587	\$3,110,593	\$3,066,108	\$3,283,773	\$217,665
	Part-Time Salaries	\$0	\$0	\$0	\$0	\$0
01-30-630-102	Overtime Salaries	\$378,913	\$283,485	\$200,000	\$200,000	\$0
	FICA Payments	\$60,597	\$86,512	\$71,834	\$75,677	\$3,843
	IMRF Payments	\$26,114	\$33,509	\$41,757	\$42,413	\$656
	Insurance	\$522,842	\$445,652	\$446,961	\$412,806	-\$34,155
	Police Pension	\$1,186,432	\$1,432,342	\$1,566,034	\$1,483,971	-\$82,063
<b>TOTAL PERSONNEL</b>		<b>\$4,785,485</b>	<b>\$5,392,093</b>	<b>\$5,392,695</b>	<b>\$5,498,640</b>	<b>\$105,945</b>
Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
<b>CONTRACTUAL</b>						
01-30-630-202	Accreditation	\$6,308	\$4,645	\$4,700	\$4,645	-\$55
01-30-650-268	Animal Control	\$105	\$785	\$2,000	\$1,000	-\$1,000
01-30-630-308	Cadet Program	\$0	\$0	\$0	\$0	\$0
01-30-630-315	Copy Service	\$12,455	\$3,600	\$3,600	\$3,600	\$0
01-30-640-267	Document Storage / Scanning	\$0	\$0	\$1,000	\$1,223	\$223
01-30-640-212	EDP Equipment / Software	\$1,387	\$6,668	\$0	\$0	\$0
01-30-640-263	EDP Licenses & Equipment / Software	\$16,835	\$36,061	\$31,205	\$33,000	\$1,795
01-30-630-309	Employee Recognition	\$3,829	\$4,857	\$5,000	\$4,500	-\$500
01-30-675-263	Equipment Maintenance	\$0	\$0	\$0	\$0	\$0
01-30-630-307	Fees / Dues / Subscriptions	\$86,758	\$46,513	\$46,026	\$46,000	-\$26
01-30-630-245	Firing Range	\$6,815	\$3,106	\$5,000	\$5,000	\$0
01-30-630-303	Fuel / Mileage / Wash	\$113,441	\$83,358	\$85,000	\$80,000	-\$5,000
01-30-640-306	Grant Writing Services	\$4,750	\$0	\$0	\$0	\$0



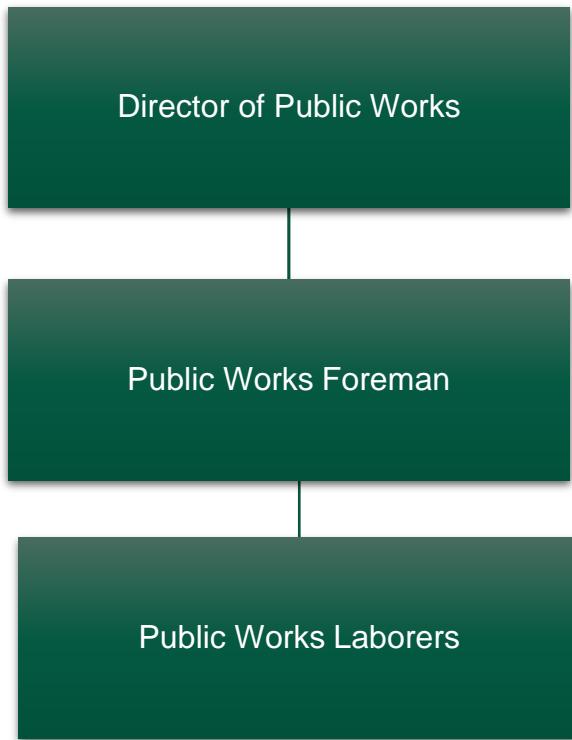
Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
01-30-640-308	Informational Technology	\$0	\$0	\$51,850	\$51,850	\$0
01-30-640-225	Internet / Website Hosting	\$24,997	\$39,785	\$37,000	\$41,000	\$4,000
01-30-630-241	Legal Services	\$28,165	\$24,550	\$39,400	\$36,000	-\$3,400
01-30-630-228	Maintenance	\$29,695	\$73,639	\$70,000	\$85,000	\$15,000
01-30-630-409	Maintenance – Vehicles	\$39,165	\$0	\$0	\$0	\$0
01-30-630-235	Nicor Gas (7760 Quincy)	\$6,695	\$4,612	\$6,500	\$5,000	-\$1,500
01-30-540-425	Other Professional Services	\$0	\$0	\$0	\$0	\$0
01-30-630-131	Personnel Recruitment	\$522	\$13,006	\$5,000	\$4,000	-\$1,000
01-30-630-311	Postage & Meter Rent	\$3,098	\$4,095	\$4,800	\$4,800	\$0
01-30-630-302	Printing & Publishing	\$2,993	\$3,415	\$2,700	\$2,000	-\$700
01-30-675-235	Radio Dispatching	\$326,691	\$370,574	\$404,621	\$404,621	\$0
01-30-630-246	Red Light Contractual Services	\$250,893	\$281,572	\$276,700	\$227,000	-\$49,700
01-30-630-306	Reimb Personnel Expenses	\$0	\$777	\$0	\$650	\$650
01-30-630-250	Sanitary (7760 Quincy)	\$578	\$786	\$650	\$0	-\$650
01-30-645-273	Self-Insurance - Deductible	\$0	\$0	\$0	\$24,000	\$24,000
01-30-630-201	Telephones	\$29,554	\$25,457	\$25,000	\$24,000	-\$1,000
01-30-630-304	Training	\$16,060	\$26,715	\$30,000	\$29,000	-\$1,000
01-30-630-305	Tuition Reimbursement	\$590	\$0	\$0	\$0	\$0
01-30-630-345	Uniforms	\$26,758	\$34,464	\$36,100	\$36,000	-\$100
<b>TOTAL CONTRACTUAL</b>		<b>\$1,039,135</b>	<b>\$1,093,040</b>	<b>\$1,173,852</b>	<b>\$1,153,889</b>	<b>-\$19,963</b>
Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
<b>COMMODITIES</b>						
01-30-630-346	Ammunition	\$26,363	\$19,103	\$22,000	\$18,000	-\$4,000
01-30-630-351	Building Maintenance Supplies	\$1,567	\$30	\$1,000	\$500	-\$500



Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
01-30-670-331	Community Event Supplies	\$823	\$6,064	\$7,000	\$7,000	\$0
01-30-650-343	Jail Supplies	\$236	\$493	\$2,000	\$1,000	-\$1,000
01-30-630-301	Office Supplies	\$2,207	\$6,758	\$3,700	\$3,700	\$0
01-30-630-401	Operating Equipment	\$46,845	\$36,665	\$37,000	\$36,000	-\$1,000
<b>TOTAL COMMODITIES</b>		<b>\$78,043</b>	<b>\$69,113</b>	<b>\$72,700</b>	<b>\$66,200</b>	<b>-\$6,500</b>
Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
<b>CAPITAL MAINTENANCE</b>						
01-30-630-347	Axon Taser	\$0	\$10,806	\$3,690	\$3,690	\$0
01-30-660-205	Bike Program	\$1,335	\$714	\$1,500	\$500	-\$1,000
01-30-630-402	Body Cameras	\$134,472	\$35,880	\$40,673	\$40,471	-\$202
01-30-680-642	Copy Machine	\$19,830	\$0	\$0	\$0	\$0
01-30-540-425	Flock Safety	\$7,500	\$0	\$40,000	\$75,480	\$35,480
01-30-655-405	Furniture & Office Equipment	\$25,755	\$2,100	\$0	\$0	\$0
01-30-630-403	In-Car Camera	\$0	\$70,014	\$15,000	\$12,126	-\$2,874
01-30-680-625	New Vehicles	\$15,693	\$0	\$0	\$0	\$0
<b>TOTAL CAPITAL MAINTENANCE</b>		<b>\$204,585</b>	<b>\$119,514</b>	<b>\$100,863</b>	<b>\$132,267</b>	<b>\$31,404</b>
Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
<b>OTHER</b>						
01-30-655-339	Confidential Funds	\$0	\$0	\$1,000	\$0	-\$1,000
01-30-650-348	Drug Forfeiture – State	\$0	\$800	\$0	\$0	\$0
<b>TOTAL OTHER</b>		<b>\$0</b>	<b>\$800</b>	<b>\$1,000</b>	<b>\$0</b>	<b>-\$1,000</b>



## Public Works



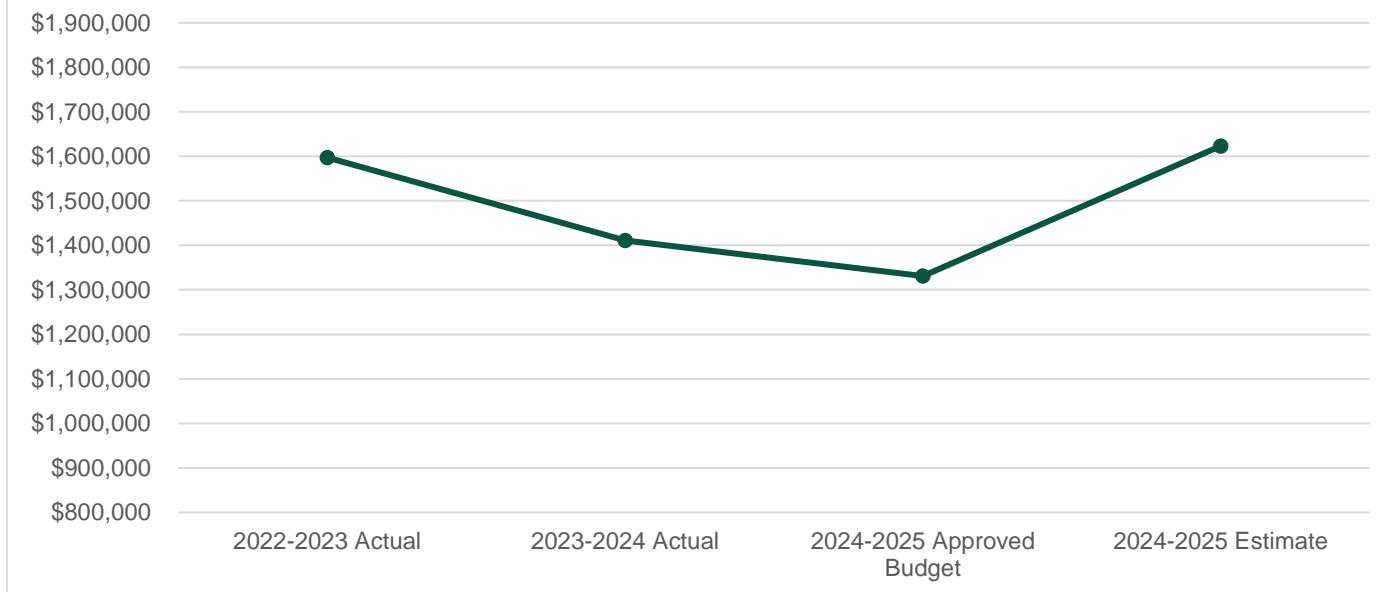


## Public Works

### Summary Costs

	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24- 25 Budget and Estimate
Personnel	\$281,186	\$287,776	\$339,723	\$350,539	\$10,816
Contractual	\$1,292,762	\$1,074,345	\$953,694	\$1,200,607	\$246,913
Commodities	\$22,815	\$44,707	\$36,620	\$71,120	\$34,500
Capital Maintenance	\$612	\$4,381	\$1,000	\$1,000	\$0
<b>TOTAL</b>	<b>\$1,597,375</b>	<b>\$1,411,208</b>	<b>\$1,331,037</b>	<b>\$1,623,266</b>	<b>\$292,229</b>

### Public Works - Total Costs





## Public Works

### Line-Item Detail

Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
<b>PERSONNEL</b>						
	Regular Salaries	\$122,323	\$145,439	\$176,062	\$197,535	\$21,473
	Part-Time Salaries	\$31,555	\$28,265	\$36,000	\$25,000	-\$11,000
	Overtime Salaries	\$35,930	\$33,350	\$27,507	\$33,000	\$5,493
	FICA Payments	\$14,164	\$15,643	\$13,493	\$12,035	-\$1,459
	IMRF Payments	\$29,125	\$26,039	\$38,484	\$35,447	-\$3,037
	Insurance	\$48,089	\$39,039	\$48,177	\$47,523	-\$654
<b>TOTAL PERSONNEL</b>		<b>\$281,186</b>	<b>\$287,776</b>	<b>\$339,723</b>	<b>\$350,539</b>	<b>\$10,816</b>
Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
<b>CONTRACTUAL</b>						
01-35-755-284	Brush Pickup	\$34,320	\$24,150	\$25,150	\$24,150	-\$1,000
01-35-745-207	Electricity - Street Lights	\$26,999	\$29,153	\$28,500	\$28,500	\$0
01-35-750-290	Equipment Rental	\$3,237	\$4,369	\$9,500	\$9,500	\$0
01-35-720-245	Engineering Review	\$1,598	\$16,385	\$8,068	\$15,568	\$7,500
01-35-710-307	Fees / Dues / Subscriptions	\$1,033	\$976	\$1,170	\$1,170	\$0
01-35-710-303	Fuel / Mileage / Wash	\$34,273	\$20,338	\$16,000	\$16,000	\$0
01-35-715-225	Internet / Website Hosting Services	\$5,091	\$10,531	\$5,700	\$10,600	\$4,900
01-35-715-308	Informational Technology Services	\$0	\$0	\$8,500	\$9,000	\$500
01-35-755-332	J.U.L.I.E. (Locates)	\$1,313	\$1,588	\$2,650	\$2,650	\$0
01-35-750-286	Jet Cleaning Culvert Services	\$29,543	\$34,451	\$35,000	\$33,487	-\$1,513
01-35-755-281	Landscaping Maintenance	\$173,096	\$91,203	\$84,465	\$84,465	\$0
01-35-725-410	Maintenance	\$113,776	\$81,971	\$77,300	\$77,300	\$0
01-35-760-259	Mosquito Abatement	\$30,938	\$37,780	\$38,770	\$38,770	\$0
01-35-725-415	Nicor Gas	\$4,907	\$3,203	\$3,360	\$3,360	\$0
01-35-715-307	Other Professional Service	\$0	\$0	\$0	\$0	\$0
01-35-760-258	Pest Control	\$0	\$0	\$250	\$0	-\$250
01-35-710-311	Postage & Meter Rent	\$0	\$2,000	\$150	\$150	\$0
01-35-710-302	Printing and Publishing	\$2,530	\$0	\$750	\$750	\$0



Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
01-35-755-331	Salt	\$40,846	\$16,067	\$22,000	\$22,000	\$0
01-35-725-417	Sanitary User Charge	\$220	\$173	\$300	\$300	\$0
01-35-740-287	Snow Removal Contract	\$56,104	\$223,230	\$148,400	\$148,400	\$0
01-35-720-230	Special Projects	\$14,555	\$0	\$0	\$184,091	\$184,091
01-35-750-381	Storm Water Improvements	\$155,225	\$101,649	\$90,000	\$120,685	\$30,685
01-35-765-685	Street Improvements	\$223,836	\$176,718	\$180,500	\$180,500	\$0
01-35-740-290	Street Sweeping Services	\$5,063	\$4,321	\$11,950	\$11,950	\$0
01-35-710-201	Telephones	\$2,991	\$3,770	\$3,564	\$3,564	\$0
01-35-745-224	Traffic Signals	\$18,657	\$16,734	\$11,127	\$11,127	\$0
01-35-710-304	Training	\$180	\$11,230	\$6,070	\$6,070	\$0
01-35-750-338	Tree Maintenance	\$305,143	\$158,322	\$132,000	\$154,000	\$22,000
01-35-710-345	Uniforms	\$2,409	\$3,225	\$2,500	\$2,500	\$0
01-35-750-328	Street & Row Maintenance	\$4,883	\$810	\$0	\$0	\$0
<b>TOTAL CONTRACTUAL</b>		<b>\$1,292,762</b>	<b>\$1,074,345</b>	<b>\$953,694</b>	<b>\$1,200,607</b>	<b>\$246,913</b>
Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
<b>COMMODITIES</b>						
01-35-755-300	Emergency Equipment	\$600	\$1,785	\$1,500	\$0	-\$1,500
01-35-710-301	Office Supplies	\$1,749	\$471	\$3,500	\$3,500	\$0
01-35-710-401	Operating Supplies & Equipment	\$13,215	\$31,144	\$23,620	\$23,620	\$0
01-35-755-333	Road Signs	\$7,251	\$11,308	\$8,000	\$44,000	\$36,000
<b>TOTAL COMMODITIES</b>		<b>\$22,815</b>	<b>\$44,707</b>	<b>\$36,620</b>	<b>\$71,120</b>	<b>\$34,500</b>
Account Number	Category	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	Difference between 24-25 Budget and Estimate
<b>CAPITAL MAINTENANCE</b>						
01-35-715-212	EDP Equipment / Software	\$0	\$881	\$0	\$0	\$0
01-35-710-405	Furniture & Office Equipment	\$0	\$3,352	\$1,000	\$1,000	\$0
01-35-755-401	Operating Equipment	\$355	\$147	\$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
<b>TOTAL CAPITAL MAINTENANCE</b>		<b>\$612</b>	<b>\$4,381</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$0</b>



## Capital Improvement Program



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

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

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



## Capital Improvement Program

### Five-Year Summary

Account Number	Sources	2025-2026 Budget	2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget
10-55-310-611	\$660,000	\$600,000	\$0	\$0	\$0	\$660,000
10-55-320-600	\$300,000	\$350,000	\$350,000	\$200,000	\$350,000	\$300,000
10-55-320-601	\$0	\$0	\$0	\$0	\$0	\$0
10-55-330-102	\$86,000	\$2,050,000	\$50,000	\$50,000	\$50,000	\$86,000
10-55-330-101	\$3,731,591	\$2,509,120	\$2,449,640	\$1,953,900	\$1,775,000	\$3,731,591
	\$643,000	\$0	\$0	\$0	\$0	\$643,000
10-55-330-112	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Total Sources/Revenue</b>	<b>\$5,420,591</b>	<b>\$5,509,120</b>	<b>\$2,849,640</b>	<b>\$2,203,900</b>	<b>\$2,175,000</b>

	Uses	2025-2026 Budget	2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget
	Design	\$55,160	\$51,120	\$37,840	\$50,000	\$50,000
	Road and Sidewalk Infrastructure	\$300,000	\$2,350,000	\$2,350,000	\$1,700,000	\$750,000
	Village Equipment	\$50,000	\$100,000	\$255,800	\$261,900	\$1,025,000
	Village Facilities	\$4,355,431	\$408,000	\$206,000	\$192,000	\$0
	Water Infrastructure	\$0	\$2,000,000	\$0	\$0	\$0
	<b>Total Uses/Expenditures</b>	<b>\$4,760,591</b>	<b>\$4,909,120</b>	<b>\$2,849,640</b>	<b>\$2,203,900</b>	<b>\$2,175,000</b>



## **2025-2030 Capital Improvement Program**

### **2025-2026 Capital Improvement Program**

<b>ROAD AND SIDEWALK INFRASTRUCTURE</b>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2026/2027 Costs
	1	Waterford Resurfacing	Public Works	Resurfacing of Bentwood, Meadow and Hiddenbrook	Motor Fuel Tax	\$300,000

<b>VILLAGE EQUIPMENT</b>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2026/2027 Costs
	2	Traverse City Hydrant Replacement	Public Works	5-year program to replace all Traverse City hydrants	Water Fund	\$50,000

<b>VILLAGE FACILITIES</b>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2026/2027 Costs
	3	Borse Community Park Improvement Project Phase III	Parks	Upgrade and installation of a playground, shelter / restroom, splash pad	General Fund / G.O. Bond	\$3,034,144
	4	CL17 Replacement	Public Works	Replacement of a CL17 Chlorine Analyzer	Water Fund	\$21,000
	5	Creekside Park Improvement Project Phase II	Parks	Upgrade and installation of 3 bridges at Creekside	General Fund	\$844,047
	6	Park Drinking Fountains	Public Works	Replacement of all drinking fountains at all parks	General Fund	\$24,000
	7	Sample Station Replacement	Public Works	Replacement of sample station	Water Fund	\$15,000
	8	Vehicle Purchase	Police	3 Ford Police Interceptors	General Fund	\$210,000
	9	Vehicle Purchase	Public Works	2 Public Works Trucks	General Fund	\$175,000
	10	Waterford Park Pour-in-Place Surface	Parks	Pour-in-Place surface at Waterford Park	General Fund	\$18,652
	11	Willow Pond Pour-in-Place Surface	Parks	Pour-in-Place surface at Willow Pond	General Fund	\$13,588



## **2025-2026 CIP Line-Item Description**

### **Road and Sidewalk Infrastructure \$300,000**

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:

- Waterford Resurfacing – Resurfacing of Bentwood, Meadow and Hiddenbrook in the Waterford subdivision – \$300,000

### **Village Equipment \$50,000**

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

- Traverse City Hydrant Replacement – Five (5) year program to replace Traverse City hydrants Village-wide – \$50,000

### **Village Facilities \$4,355,431**

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

- Borse Community Park Improvement Project Phase III – This is the final phase for Borse Community Park. It will include an upgrade of all three baseball fields, new pavilion, new pedestrian bridge, new playground, new splash pad, resurfacing all remaining pathways, and installation of a Veteran's Memorial – \$3,034,144.
- CL17 Replacement – Replacement of a CL17 Chlorine Analyzer, which is an instrument in water treatment to measure chlorine levels in water. This analyzer is designed for continuous monitoring and is crucial for ensuring water quality and regulatory compliance. – \$21,000
- Creekside Park Improvement Project Phase II – Upgrade and installation of three (3) bridges. – \$844,047.
- Park Drinking Fountains – Replacement of all drinking fountains at all parks – \$24,000
- Sample Station Replacement – Replacement of a Sample Station, used to collect water samples for testing and monitoring purposes. – \$15,000
- Police Vehicle Purchase – Replacement of three (3) Ford Police Interceptors... – \$210,000
- Public Works Vehicle Purchase – Replacement of two Public Works trucks. The specific purchase will include one (1) F250 4x4 SuperCab Pickup with a plow, and one (1) F350 4x4 SuperCab service body with no plow – \$175,000
- Waterford Park Pour-in-Place Surface – Replacement of designated pour-in-place surface areas at Waterford Park– \$18,652
- Willow Pond Pour-in-Place Surface – Replacement of designated pour-in-place surface areas at Willow Pond Park – \$13,588



## **Capital Improvement Program**

### **2026-2027 CIP Line-Item Detail**

<b>ROAD AND SIDEWALK INFRASTRUCTURE</b>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2026/2027 Costs
		Road Resurfacing Program	Public Works	Based on results of the Stormwater Master Plan	Motor Fuel Tax	\$350,000
		Storm Water Improvement	Public Works	Based on results of the Stormwater Master Plan	General Fund	\$2,000,000

<b>VILLAGE EQUIPMENT</b>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2026/2027 Costs
		Public Works Generator Repair	Public Works	Replacement of the generator at Public Works	General Fund	\$50,000
		Traverse City Hydrant Replacement	Public Works	Five (5) year program to replace all Traverse City hydrants	Water Fund	\$50,000
		Water Meter Replacement	Public Works	Village-wide water meter replacement	Water Fund	\$2,000,000

<b>VILLAGE FACILITIES</b>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2026/2027 Costs
		Public Works Site Improvements	Public Works	Parking lot patching, seal coating, and fencing repairs	General Fund	\$48,000
		Monument Wall Repairs	Public Works	Repairs to the monument walls on the Municipal Campus	General Fund	\$200,000
		Police Department Roof Improvements	Public Works	Police Department roof improvements	General Fund	\$50,000
		Lane Court Bridge	Public Works	Bridge rehabilitation and replacement (Phase I – engineering)	General Fund	\$110,000



## **Capital Improvement Program**

### **2027-2028 CIP Line-Item Detail**

<b>ROAD AND SIDEWALK INFRASTRUCTURE</b>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2027/2028 Costs
		Road Resurfacing Program	Public Works	Project based on results of Stormwater Master Plan	Motor Fuel Tax	\$350,000
		Storm Water Improvement	Public Works	Project based on results of Stormwater Master Plan	General Fund	\$2,000,000

<b>VILLAGE EQUIPMENT</b>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2027/2028 Costs
		Police Vehicle Replacement	Police	Replacement of two (2) police vehicles	General Fund	\$152,800
		Police Vehicle Replacement	Police	One (1) administrative vehicle w/upfitting	General Fund	\$53,000
		Traverse City Hydrant Replacement	Public Works	Five (5) year program to replace all Traverse City hydrants	Water Fund	\$50,000

<b>VILLAGE FACILITIES</b>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2027/2028 Costs
		Lane Court Bridge	Public Works	Bridge rehabilitation and replacement	General Fund	\$110,000



## **Capital Improvement Program**

### **2028-2029 CIP Line-Item Detail**

<b>ROAD AND SIDEWALK INFRASTRUCTURE</b>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2028/2029 Costs
		Road Resurfacing Program	Public Works	Project will be based on the results from the Stormwater Master Plan	Motor Fuel Tax	\$200,000
		Stormwater Improvement	Public Works	Project will be based on the results from the Stormwater Master Plan	General Fund	\$1,500,000

<b>VILLAGE EQUIPMENT</b>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2028/2029 Costs
		Traverse City Hydrant Replacement	Public Works	Five (5) year program to replace all Traverse City hydrants	Water Fund	\$50,000
		Police Vehicle Replacement	Police	Replacement of two police vehicles	General Fund	\$157,300
		Police Vehicle Replacement	Police	One administrative vehicle w/upfitting	General Fund	\$54,600

<b>VILLAGE FACILITIES</b>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2028/2029 Costs
		Lane Court bridge	Public Works	Bridge rehabilitation and replacement	General Fund	\$110,000



## **Capital Improvement Program**

### **2029-2030 CIP Line-Item Detail**

<b>ROAD AND SIDEWALK INFRASTRUCTURE</b>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2028/2029 Costs
		Road Resurfacing Program	Public Works	Project will be based on the results from the Stormwater Master Plan	Motor Fuel Tax	\$350,000
		Stormwater Improvement	Public Works	Project will be based on the results from the Stormwater Master Plan	General Fund	\$750,000

<b>VILLAGE EQUIPMENT</b>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2028/2029 Costs
		Traverse City Hydrant Replacement	Public Works	Five (5) year program to replace all Traverse City hydrants	Water Fund	\$50,000
		Police Vehicle Replacement	Police	Replacement of four (4) police vehicles with upfitting	General Fund	\$225,000

<b>VILLAGE FACILITIES</b>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2028/2029 Costs
		Waterford Park Playground	Parks	Upgrade Waterford Park playground and Tennis Court	General Fund	\$750,000