



# 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

## **Village Administrator**

Sean Halloran

## **Chief of Police**

Lauren Kaspar

## **AGENDA**

A SPECIAL MEETING OF THE BOARD OF TRUSTEES OF THE VILLAGE OF WILLOWBROOK, BUDGET WORKSHOP #3, TO BE HELD ON THURSDAY, MARCH 13, 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
5. DISCUSSION – BUDGET WORKSHOP #3
  - a. Proposed Water Fund
  - b. Proposed Business District Fund Update
  - c. Proposed Motor Fuel Tax Fund Update
  - d. Opportunity Fund
  - e. TIF District
6. ADJOURNMENT



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Village of  
**WILLOWBROOK**

**Village Administrator's  
Office**

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## BUDGET WORKSHOP #3

**AGENDA ITEM NO: 5.**

**DATE: March 13, 2025**

**SUBJECT:**

DISCUSSION OF THE FOLLOWING ITEMS:

- a. Proposed Water Fund
- b. Proposed Business District Fund Update
- c. Proposed Motor Fuel Tax Fund Update
- d. Opportunity Fund
- e. TIF District

### 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
  - **Proposed Water Fund**
  - **Proposed Business District Fund Update**
  - **Proposed Motor Fuel Tax Fund Update**
  - **Opportunity Fund**
  - **TIF District**



## **WATER FUND PROJECTIONS FOR THE 2024-2025 FISCAL YEAR**

The Water Fund is in a significantly stronger financial position compared to previous years. The last fiscal year concluded with the highest surplus in the past six years, contributing to a fund balance that is now the second highest in the last decade. Despite these improvements, staff anticipates increased capital costs in the future.

While the Water Fund has made substantial progress, the need for increased cash flow remains a priority to meet expected capital expenses over the next five years. Staff is currently awaiting the completion of a long-term Water Capital Improvement Plan, which is scheduled to be presented to the Board in the summer of 2026. This plan will provide a comprehensive outlook on the infrastructure investments required to maintain and enhance the Village's water system.

To ensure the Water Fund remains financially sustainable, staff recommends reallocating the funds generated by the Water Tax, which was approved by the Board in 2004, from the General Fund into the Water Fund. After consultation with the Village Attorney, it has been determined that these funds should be entirely allocated to the Water Fund rather than the General Fund. This reallocation does not introduce a new tax, nor does it impose an increase on residents or businesses. Instead, it ensures that existing resources are directed appropriately to support the Village's water infrastructure needs.

While the Water Fund has seen significant improvements, proactive financial planning is essential to address future capital costs. The proposed reallocation of the Water Tax funds will enhance the fund's ability to meet these demands without additional financial burdens on the community. Staff recommends that the Board approve this reallocation to ensure the continued strength and sustainability of the Water Fund.



WATER FUND EXPENDITURES				
	2023-2024 Actual	2024-2025 Proposed Budget	2024-2025 Estimate	2025-2026 Proposed Budget
Personnel	\$662,110	\$778,934	\$897,333	\$928,740
Contractual	\$2,738,216	\$2,632,948	\$2,811,754	\$2,755,638
Commodities	\$72,182	\$105,200	\$117,070	\$67,780
Capital Maint. / Debt Service	\$350,516	\$177,512	\$122,512	\$122,512
<b>TOTAL OPERATING COSTS</b>	<b>\$3,565,273</b>	<b>\$3,694,594</b>	<b>\$3,948,669</b>	<b>\$3,874,670</b>
Capital Improvement Program	\$87,192	\$0	\$0	\$86,000
<b>TOTAL EXPENDITURES</b>	<b>\$3,652,465</b>	<b>\$3,694,594</b>	<b>\$3,948,669</b>	<b>\$3,960,670</b>

WATER FUND REVENUES				
	2023-2024 Actual	2024-2025 Proposed Budget	2024-2025 Estimate	2025-2026 Proposed Budget
TAXES	\$4,010,171	\$3,891,175	\$3,998,139	\$4,127,432
<b>TOTAL WATER FUND REVENUES</b>	<b>\$4,010,171</b>	<b>\$3,891,175</b>	<b>\$3,998,139</b>	<b>\$4,127,432</b>

TOTAL OPERATING FUND PERFORMANCE				
	2023-2024 Actual	2024-2025 Proposed Budget	2024-2025 Estimate	2025-2026 Proposed Budget
(Deficit)/Surplus	\$444,898	\$196,581	\$49,471	\$252,762
Fund Balance	\$2,462,379	\$2,462,379	\$2,511,850	\$2,629,141



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





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## General Fund Summary

	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
Taxes	\$13,249,380	\$13,075,616	\$13,855,205	\$14,154,422	\$299,217
Intergovernmental	\$780,462	\$759,000	\$796,832	\$660,000	-\$136,832
Licenses And Permits	\$704,844	\$535,601	\$1,083,460	\$681,367	-\$402,093
Fines	\$1,169,100	\$998,110	\$1,275,489	\$1,179,340	-\$96,149
Charges For Services	\$406,708	\$520,756	\$708,712	\$855,384	\$146,672
Miscellaneous	\$374,612	\$397,000	\$435,064	\$986,376	\$551,313
Interest Income	\$418,732	\$200,000	\$336,748	\$353,625	\$16,877
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$17,103,837</b>	<b>\$16,486,083</b>	<b>\$18,491,509</b>	<b>\$18,870,515</b>	<b>\$379,005</b>
	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
Village Administrator's Office (VAO) *	\$3,228,002	\$3,059,301	\$2,982,686	\$2,737,709	-\$244,977
Community Development	\$509,558	\$603,111	\$622,323	\$578,082	-\$44,241
Parks and Recreation	\$740,584	\$820,070	\$1,046,109	\$1,166,485	\$120,376
Police	\$6,495,662	\$6,741,110	\$6,873,246	\$7,277,661	\$404,415
Public Works	\$1,386,348	\$1,331,037	\$1,497,088	\$1,659,652	\$162,564
Capital Improvement Program	\$2,679,333	\$388,920	\$3,460,229	\$4,948,472	\$1,488,243
<b>TOTAL OPERATING</b>	<b>\$12,360,154</b>	<b>\$12,554,629</b>	<b>\$13,021,452</b>	<b>\$13,419,589</b>	<b>\$398,137</b>
<b>TOTAL EXPENDITURES</b>	<b>\$15,039,487</b>	<b>\$12,943,549</b>	<b>\$16,481,681</b>	<b>\$18,368,061</b>	<b>\$1,886,380</b>

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



## Five-Year General Fund Summary

<b>REVENUES</b>					
	<b>2025-2026 Proposed Budget</b>	<b>2026-2027 Projection</b>	<b>2027-2028 Projection</b>	<b>2028-2029 Projection</b>	<b>2029-2030 Projection</b>
Taxes	\$14,154,422	\$14,268,222	\$14,383,695	\$14,507,716	\$14,633,201
Intergovernmental	\$660,000	\$600,000	\$0	\$0	\$0
Licenses And Permits	\$681,367	\$578,677	\$597,132	\$606,786	\$615,301
Fines	\$1,179,340	\$1,094,133	\$1,083,861	\$1,116,377	\$1,149,868
Charges For Services	\$855,384	\$896,126	\$932,230	\$957,318	\$983,101
Miscellaneous	\$986,376	\$449,529	\$445,199	\$457,440	\$470,020
Interest Income	\$353,625	\$266,821	\$242,076	\$248,578	\$221,006
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$18,870,515</b>	<b>\$18,153,509</b>	<b>\$17,684,194</b>	<b>\$17,894,215</b>	<b>\$18,072,496</b>
<b>EXPENDITURES</b>					
	<b>2025-2026 Proposed Budget</b>	<b>2026-2027 Projection</b>	<b>2027-2028 Projection</b>	<b>2028-2029 Projection</b>	<b>2029-2030 Projection</b>
Village Administrator's Office (VAO) *	\$2,737,709	\$2,819,840	\$2,904,435	\$2,991,569	\$3,081,316
Community Development	\$578,082	\$595,424	\$613,287	\$631,686	\$650,636
Parks & Recreation	\$1,166,485	\$1,201,480	\$1,237,524	\$1,274,650	\$1,312,889
Police	\$7,277,661	\$7,495,991	\$7,795,831	\$8,107,664	\$8,350,894
Public Works	\$1,659,652	\$1,390,934	\$1,432,662	\$1,475,642	\$1,519,911
Capital Improvement Program	\$4,948,472	\$2,509,120	\$2,449,640	\$1,953,900	\$1,775,000
<b>TOTAL OPERATING</b>	<b>\$13,419,589</b>	<b>\$13,503,669</b>	<b>\$13,983,739</b>	<b>\$14,481,210</b>	<b>\$14,915,646</b>
<b>TOTAL EXPENDITURES</b>	<b>\$18,368,061</b>	<b>\$16,012,789</b>	<b>\$16,433,379</b>	<b>\$16,435,110</b>	<b>\$16,690,646</b>
<b>Deficit/Surplus</b>	<b>\$502,453</b>	<b>\$2,140,719</b>	<b>\$1,250,815</b>	<b>\$1,459,106</b>	<b>\$1,381,850</b>

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



## General Fund Revenue Detail

	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>TAXES</b>					
Property Tax Levy - SRA	\$73,849	\$71,133	\$71,759	\$71,759	\$0
Property Tax Levy - Road And Bridge	\$134,414	\$117,995	\$142,506	\$117,995	-\$24,511
Home Rule Sales Tax-1%	\$3,169,945	\$3,211,181	\$3,360,142	\$3,477,747	\$117,605
Municipal Sales Tax	\$5,640,204	\$5,642,346	\$6,006,817	\$6,217,056	\$210,239
Illinois Income Tax	\$1,526,400	\$1,431,535	\$1,503,112	\$1,555,721	\$52,609
Utility Tax	\$773,465	\$741,293	\$734,791	\$698,052	-\$36,740
Places Of Eating Tax	\$669,706	\$683,451	\$676,403	\$696,695	\$20,292
Local Gas Tax	\$315,136	\$268,453	\$269,372	\$274,760	\$5,387
Amusement Tax	\$94,503	\$94,503	\$91,057	\$92,878	\$1,821
Replacement Tax	\$3,648	\$2,155	\$2,155	\$2,155	\$0
Water Tax	\$169,629	\$179,658	\$173,254	\$176,719	\$3,465
Water Tax - Unincorporated	\$274	\$188	\$1,530	\$180	-\$1,350
Hotel/Motel Tax	\$393,397	\$353,358	\$503,320	\$436,176	-\$67,144
Self-Storage Facility Tax	\$284,809	\$277,879	\$318,986	\$336,530	\$17,544
<b>TOTAL TAXES</b>	<b>\$13,249,380</b>	<b>\$13,075,128</b>	<b>\$13,855,205</b>	<b>\$14,154,422</b>	<b>\$299,217</b>
	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>INTERGOVERNMENTAL</b>					
Federal/State Grants	\$779,662	\$759,000	\$796,832	\$660,000	-\$136,832
Drug Forfeiture - State	\$800	\$0	\$0	\$0	\$0
Drug Forfeiture - Federal	\$0	\$0	\$0	\$0	\$0
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$780,462</b>	<b>\$759,000</b>	<b>\$796,832</b>	<b>\$660,000</b>	<b>-\$136,832</b>
	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>LICENSES &amp; PERMITS</b>					
Liquor Licenses	\$87,075	\$87,075	\$86,450	\$87,075	\$625
Business Licenses	\$100,226	\$98,150	\$105,244	\$105,244	\$0
Video Gaming Licenses	\$18,500	\$18,500	\$18,000	\$18,500	\$500
Vending Machine Licenses	\$1,374	\$1,428	\$1,266	\$1,428	\$162
Scavenger Licenses	\$7,000	\$7,000	\$7,000	\$7,000	\$0
Building Permits	\$478,915	\$311,807	\$850,000	\$450,000	-\$400,000
Sign Permits	\$8,799	\$8,500	\$9,500	\$8,500	-\$1,000
Other Permits	\$410	\$0	\$1,000	\$0	-\$1,000
County Bmp Fee	\$0	\$0	\$0	\$0	\$0



	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
Special Hauling Permits (Oxcart)	\$2,545	\$3,141	\$5,000	\$3,620	-\$1,380
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>\$704,844</b>	<b>\$535,601</b>	<b>\$1,083,460</b>	<b>\$681,367</b>	<b>-\$402,093</b>
	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>FINES</b>					
Circuit Court Fines	\$71,200	\$70,511	\$59,526	\$67,408	\$7,881
Traffic Fines	\$30,500	\$34,811	\$23,033	\$35,040	\$12,007
Red Light Fines	\$1,062,385	\$885,000	\$1,131,440	\$1,050,316	-\$81,124
DUI Fines	\$3,973	\$3,117	\$3,200	\$3,647	\$447
Overweight Truck Fines	\$1,042	\$4,671	\$1,114	\$2,929	\$1,815
Building Code Fines	\$0	\$0	\$57,175	\$20,000	-\$37,175
<b>TOTAL FINES</b>	<b>\$1,169,100</b>	<b>\$998,110</b>	<b>\$1,275,489</b>	<b>\$1,179,340</b>	<b>-\$96,149</b>
	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>CHARGES FOR SERVICES</b>					
Planning Application Fees	\$9,600	\$12,532	\$10,250	\$10,227	-\$23
Public Hearing Fees	\$7,300	\$8,213	\$4,500	\$5,288	\$788
Planning Review Fees	\$0	\$375	\$0	\$458	\$458
Annexation Fees	\$0	\$500	\$0	\$333	\$333
Accident Report Copies	\$2,896	\$2,647	\$2,500	\$2,749	\$249
Video Gaming Terminal Income	\$207,592	\$175,815	\$257,414	\$276,720	\$19,306
Elevator Inspection Fees	\$21,300	\$17,788	\$17,788	\$19,696	\$1,908
Burglar Alarm Fees	\$0	\$1,238	\$0	\$413	\$413
Copies – Ordinances & Maps	\$0	\$0	\$0	\$0	\$0
NSF Fee	\$0	\$0	\$0	\$0	\$0
Park & Rec Contribution	\$180	\$0	\$8,000	\$60	-\$7,940
Park Permit Fees	\$3,780	\$1,648	\$3,410	\$2,149	-\$1,261
Summer Recreation Fees	\$5,650	\$0	\$1,100	\$2,290	\$1,190
Special Events (Parks & Rec Revenue)	\$148,410	\$300,000	\$400,000	\$535,000	\$135,000
Burr Ridge / Willowbrook Baseball Reimbursement	\$0	\$0	\$0	\$0	\$0
Holiday Contribution	\$0	\$0	\$3,750	\$0	-\$3,750
Spring Recreation Fees	\$0	\$0	\$0	\$0	\$0
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$406,708</b>	<b>\$520,756</b>	<b>\$708,712</b>	<b>\$855,384</b>	<b>\$146,672</b>



	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>MISCELLANEOUS</b>					
Reimbursements – IRMA	\$1,433	\$0	\$91,919	\$1,082	-\$90,837
Reimbursements – Police Training	\$263	\$0	\$0	\$1,820	\$1,820
Sale – Fixed Assets	\$27,537	\$0	\$0	\$16,989	\$16,989
Reimbursements – Tree Planting	\$400	\$0	\$500	\$367	-\$133
Reimbursements – Red Light Energy	\$0	\$0	\$0	\$0	\$0
Reimbursements – Brush Pickup	\$0	\$0	\$0	\$0	\$0
Other Receipts	\$125,295	\$192,000	\$150,000	\$218,659	\$68,659
Reimbursements – Parks & Rec Memorial Program	\$0	\$5,500	\$885	\$1,932	\$1,047
Reimbursements – Police Special Detail	\$9,328	\$5,500	\$5,500	\$6,459	\$959
Reimbursements – Public Works Other	\$15	\$0	\$0	\$5	\$5
Donation	\$0	\$0	\$500	\$0	-\$500
Other Grants	\$8,246	\$14,000	\$5,500	\$4,667	-\$833
Nicor Gas Annual Payment	\$27,747	\$25,000	\$25,000	\$25,072	\$72
Cable Franchise Fees	\$174,349	\$155,000	\$155,260	\$174,360	\$19,100
Administrative Reimbursement	\$0	\$0	\$0	\$0	\$0
Transfer from Other Funds	\$0	\$0	\$0	\$534,965	\$534,965
<b>TOTAL MISCELLANEOUS</b>	<b>\$374,612</b>	<b>\$397,000</b>	<b>\$435,064</b>	<b>\$986,376</b>	<b>\$551,313</b>
	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>INTEREST INCOME</b>					
Interest Income	\$418,732	\$200,000	\$336,748	\$353,625	\$16,877
<b>TOTAL INTEREST INCOME</b>	<b>\$418,732</b>	<b>\$200,000</b>	<b>\$336,748</b>	<b>\$353,625</b>	<b>\$16,877</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$17,103,837</b>	<b>\$16,485,595</b>	<b>\$18,491,509</b>	<b>\$18,870,515</b>	<b>\$379,005</b>



## Elected Officials – Board of Trustees

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

### Board of Trustees

#### Summary Costs

	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
Personnel	\$79,688	\$73,048	\$77,595	\$76,777	-\$818
Contractual	\$4,996	\$5,850	\$11,100	\$19,300	\$8,200
Commodities	\$14	\$100	\$250	\$250	\$0
Capital Maintenance	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$84,697</b>	<b>\$78,998</b>	<b>\$88,945</b>	<b>\$96,327</b>	<b>\$7,382</b>





## Board of Trustees

### Line-Item Detail

Account Number	Category	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>PERSONNEL</b>						
	Regular Salaries	\$0	\$0	\$0	\$0	\$0
	Part-Time Salaries	\$73,004	\$65,508	\$71,150	\$69,887	-\$1,263
	Overtime Salaries	\$0	\$0	\$0	\$0	\$0
	FICA Payments	\$5,863	\$6,650	\$5,555	\$6,023	\$467
	Health Insurance	\$0	\$0	\$0	\$0	\$0
	Life Insurance	\$822	\$890	\$890	\$867	-\$23
<b>TOTAL PERSONNEL</b>		<b>\$79,688</b>	<b>\$73,048</b>	<b>\$77,595</b>	<b>\$76,777</b>	<b>-\$818</b>
Account Number	Category	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>CONTRACTUAL</b>						
01-05-410-307	Fees / Dues / Subscriptions	\$3,276	\$4,000	\$8,500	\$7,500	-\$1,000
01-05-410-303	Fuel / Mileage / Wash	\$0	\$0	\$0	\$0	\$0
01-05-410-302	Printing and Publishing	\$0	\$0	\$0	\$0	\$0
01-05-420-365	Public Relations	\$315	\$0	\$0	\$0	\$0
01-05-410-201	Telephones	\$0	\$350	\$850	\$300	-\$550
01-05-410-304	Training	\$1,405	\$1,500	\$1,750	\$11,500	\$9,750
<b>TOTAL CONTRACTUAL</b>		<b>\$4,996</b>	<b>\$5,850</b>	<b>\$11,100</b>	<b>\$19,300</b>	<b>\$8,200</b>
Account Number	Category	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>COMMODITIES</b>						
01-05-410-301	Office Supplies	\$14	\$100	\$250	\$250	\$0
<b>TOTAL COMMODITIES</b>		<b>\$14</b>	<b>\$100</b>	<b>\$250</b>	<b>\$250</b>	<b>\$0</b>



## 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

<b>Part-Time Salaries</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$65,508	\$71,150	\$69,887

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

<b>FICA Payments</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$6,650	\$5,555	\$6,023

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

<b>Life Insurance</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$890	\$890	\$867

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

#### Contractual

<b>Fees / Dues / Subscriptions</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$4,000	\$8,500	\$7,500

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.

<b>Telephones</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$350	\$850	\$300

Accounts for telephone services for elected officials.

<b>Training</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$1,500	\$1,750	\$11,500

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

#### Commodities

<b>Office Supplies</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$100	\$250	\$250

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

	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
Personnel	\$281	\$281	\$328	\$328	\$0
Contractual	\$3,905	\$4,040	\$4,510	\$3,916	-\$594
Commodities	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$4,186</b>	<b>\$4,320</b>	<b>\$4,838</b>	<b>\$4,244</b>	<b>-\$594</b>





## Board of Police Commissioners

### Line-Item Detail

Account Number	Category	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<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	\$11	\$11	\$10	\$10	\$0
	Health Insurance	\$0	\$0	\$0	\$0	\$0
	Life Insurance	\$270	\$270	\$318	\$318	\$0
	<b>TOTAL PERSONNEL</b>	<b>\$281</b>	<b>\$281</b>	<b>\$328</b>	<b>\$328</b>	<b>\$0</b>
Account Number	Category	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>CONTRACTUAL</b>						
01-07-440-543	Exams – Physical	\$2,634	\$2,634	\$3,860	\$3,043	-\$817
01-07-435-239	Fees - BOPC Attorney	\$0	\$0	\$0	\$0	\$0
01-07-435-307	Fees / Dues / Subscriptions	\$400	\$400	\$400	\$400	\$0
01-07-435-302	Printing & Publishing	\$871	\$506	\$250	\$473	\$223
01-07-435-304	Training	\$0	\$500	\$0	\$0	\$0
	<b>TOTAL CONTRACTUAL</b>	<b>\$3,905</b>	<b>\$4,040</b>	<b>\$4,510</b>	<b>\$3,916</b>	<b>-\$594</b>
Account Number	Category	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>COMMODITIES</b>						
01-07-435-301	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>



## 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

<b>FICA Payments</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$11	\$10	\$10

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

<b>Life Insurance</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$270	\$318	\$318

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

#### Contractual

<b>Exams – Physical</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$2,634	\$3,860	\$3,043

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

<b>Fees / Dues / Subscriptions</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$400	\$400	\$400

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

<b>Printing &amp; Publishing</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$506	\$250	\$473

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

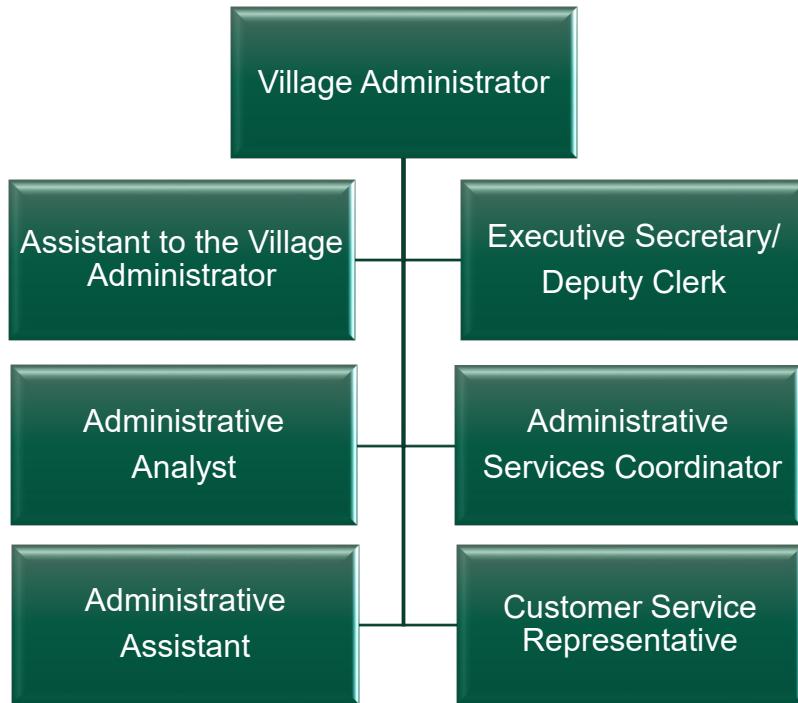
<b>Training</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$500	\$0	\$0

Accounts for annual training for the Board of Police Commissioners.



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

**(Administration and Finance)**

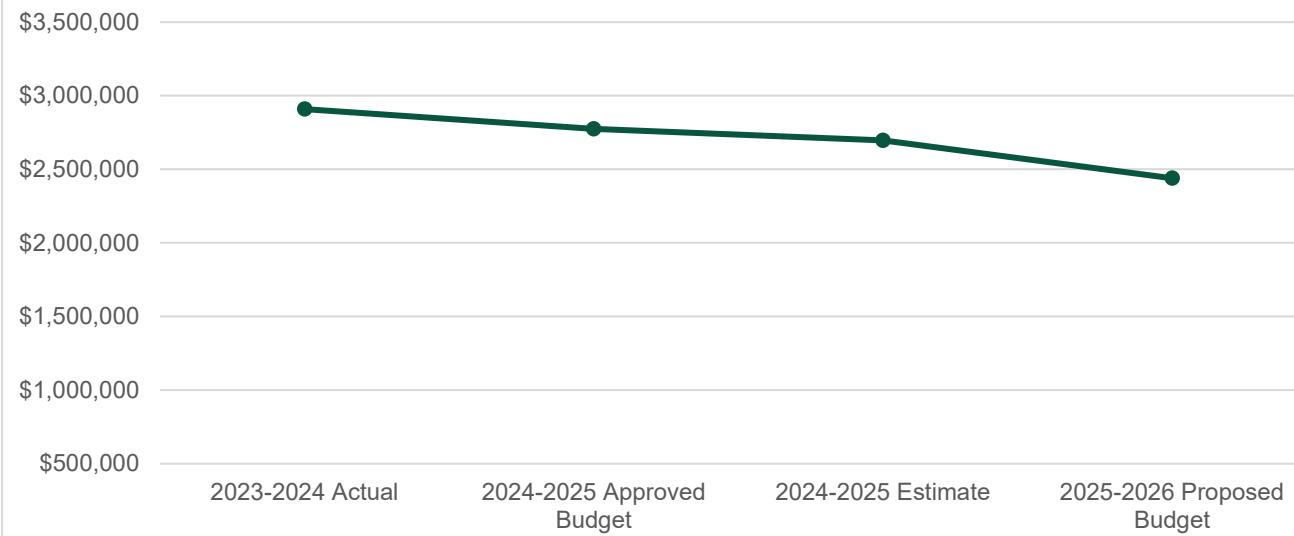




## Village Administrator's Office – Administration Summary Costs

	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24- 25 Estimate and 25-26 Proposed
<b>Personnel</b>	\$714,111	\$960,896	\$750,460	\$784,231	\$33,771
<b>Contractual</b>	\$2,183,816	\$1,804,393	\$1,936,265	\$1,647,719	-\$288,546
<b>Commodities</b>	\$8,145	\$10,600	\$4,950	\$4,500	-\$450
<b>Capital Maintenance</b>	\$0	\$0	\$2,033	\$0	-\$2,033
<b>Other</b>	\$3,000	\$0	\$3,000	\$3,000	\$0
<b>TOTAL</b>	<b>\$2,909,071</b>	<b>\$2,775,889</b>	<b>\$2,696,708</b>	<b>\$2,439,449</b>	<b>-\$257,259</b>

### VAO Administration - Total Costs





**Village Administrator's Office – Administration**

**Line-Item Detail**

Account Number	Category	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>PERSONNEL</b>						
	Regular Salaries	\$457,145	\$643,277	\$541,770	\$566,150	\$24,380
	Part-Time Salaries	\$0	\$0	\$0	\$0	\$0
	Overtime Salaries	\$0	\$2,613	\$0	\$0	\$0
	FICA Payments	\$35,051	\$46,909	\$40,493	\$42,315	\$1,822
	IMRF Payments	\$107,309	\$113,627	\$81,048	\$84,695	\$3,647
	Insurance	\$114,606	\$154,469	\$87,149	\$91,070	\$3,922
<b>TOTAL PERSONNEL</b>		<b>\$714,111</b>	<b>\$960,896</b>	<b>\$750,460</b>	<b>\$784,231</b>	<b>\$33,771</b>
Account Number	Category	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>CONTRACTUAL</b>						
01-10-471-253	Administrative Services	\$0	\$0	\$0	\$0	\$0
01-10-485-602	Building Improvements	\$0	\$0	\$9,861	\$5,000	-\$4,861
01-10-455-355	Commissary Provision	\$8,506	\$5,000	\$6,000	\$5,000	-\$1,000
01-10-490-799	Contingencies	\$329,529	\$90,000	\$226,618	\$25,000	-\$201,618
01-10-455-315	Copy Service	\$1,800	\$2,000	\$1,800	\$1,800	\$0
01-10-460-267	Document Storage / Scanning	-\$2,239	\$5,839	\$0	\$0	\$0
01-10-460-212	EDP Equipment / Software	\$885	\$0	\$0	\$0	\$0
01-10-460-263	EDP Licenses & Equipment / Software	\$29,612	\$60,500	\$50,000	\$20,491	-\$29,509
01-10-466-240	Energy / ComEd (835 Midway)	\$1,930	\$4,000	\$0	\$2,000	\$2,000
01-10-455-307	Fees / Dues / Subscription	\$54,916	\$20,000	\$22,100	\$19,581	-\$2,520
01-10-455-303	Fuel / Mileage / Wash	\$3,058	\$2,400	\$2,100	\$2,300	\$200
01-10-460-306	Information Technology Services	\$82,875	\$15,300	\$22,500	\$20,000	-\$2,500
01-10-480-272	Insurance –IRMA	\$0	\$0	\$0	\$0	\$0
01-10-460-225	Internet / Website Hosting	\$37,157	\$45,500	\$32,000	\$3,352	-\$28,648



Account Number	Category	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
01-10-466-293	Landscape - Village Hall	\$0	\$0	\$0	\$0	\$0
01-10-470-239	Legal Services	\$263,307	\$200,000	\$165,000	\$185,000	\$20,000
01-10-466-228	Maintenance - Building	\$200,957	\$235,500	\$195,420	\$264,710	\$69,290
01-10-466-236	Nicor Gas (835 Midway)	\$2,501	\$4,692	\$1,000	\$1,000	\$0
01-10-471-425	Other Professional Services	\$4,200	\$25,000	\$25,000	\$25,000	\$0
01-10-455-131	Personnel Recruitment	\$1,122	\$500	\$845	\$1,000	\$155
01-10-455-311	Postage & Meter Rent	\$11,156	\$3,200	\$3,000	\$10,000	\$7,000
01-10-455-302	Printing & Publishing	\$12,269	\$7,500	\$15,500	\$5,500	-\$10,000
01-10-475-365	Public Relations	\$293	\$500	\$1,300	\$1,500	\$200
01-10-466-251	Sanitary (835 Midway)	\$717	\$550	\$100	\$500	\$400
01-10-480-273	Self-Insurance – Deductible	\$35,105	\$16,500	\$76,863	\$0	-\$76,863
01-10-455-306	Special Projects	\$0	\$0	\$31,896	\$5,000	-\$26,896
01-10-455-201	Telephones	\$10,531	\$12,000	\$6,100	\$2,710	-\$3,390
01-10-455-304	Training	\$20,316	\$10,000	\$5,100	\$8,500	\$3,400
01-10-900-112	Transfer To Debt Service - 2015	\$362,507	\$325,361	\$325,361	\$323,745	-\$1,616
01-10-900-115	Transfer To Debt Service – 2022A	\$346,096	\$541,096	\$541,096	\$708,530	\$167,434
01-10-900-113	Transfer To Debt Service – 2022B	\$363,905	\$169,455	\$169,455	\$0	-\$169,455
01-10-630-305	Tuition Reimbursement	\$0	\$0	\$0	\$0	\$0
01-10-485-642	Village Hall Signage / Parks Signage	\$0	\$0	\$0	\$0	\$0
01-10-480-276	Wellness	\$806	\$2,000	\$250	\$500	\$250
<b>TOTAL CONTRACTUAL</b>		<b>\$2,183,816</b>	<b>\$1,804,393</b>	<b>\$1,936,391</b>	<b>\$1,647,719</b>	<b>-\$288,546</b>



Account Number	Category	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>COMMODITIES</b>						
01-10-466-351	Building Maintenance Supplies	\$2,835	\$5,500	\$500	\$0	-\$500
01-10-455-301	Office Supplies	\$5,310	\$5,100	\$4,450	\$4,500	\$50
	<b>TOTAL COMMODITIES</b>	<b>\$8,145</b>	<b>\$10,600</b>	<b>\$4,950</b>	<b>\$4,500</b>	<b>-\$450</b>
Account Number	Category	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>CAPITAL MAINTENANCE</b>						
01-10-485-611	Furniture & Office Equipment	\$0	\$0	\$2,033	\$0	-\$2,033
	<b>TOTAL CAPITAL MAINTENANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,033</b>	<b>\$0</b>	<b>-\$2,033</b>
Account Number	Category	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>OTHER</b>						
01-53-435-317	Advertising	\$0	\$0	\$0	\$0	\$0
01-53-435-319	Chamber Directory	\$3,000	\$0	\$3,000	\$3,000	\$0
01-53-436-379	Special Promotional Events	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL OTHER</b>	<b>\$3,000</b>	<b>\$0</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$0</b>



## 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

<b>Salaries</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$643,277	\$541,770	\$566,150

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

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

<b>Overtime Salaries</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$2,613	\$0	\$0

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

<b>FICA Payments</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$46,909	\$40,493	\$42,315

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

<b>IMRF Payments</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$113,627	\$81,048	\$84,695

Accounts for a portion of the employer's share of the Illinois Municipal Retirement Fund (IMRF) pension contributions. The 2025 employer rate is 16.21% of IMRF wages, which includes salaries and OT wages.

<b>Insurance</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$154,469	\$87,149	\$91,070

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



### **Contractual**

<b>Commissary Provision</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$5,000	\$6,000	\$5,000

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

<b>Contingencies</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$90,000	\$226,618	\$25,000

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

<b>Copy Services</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$2,000	\$1,800	\$1,800

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

<b>Document Storage / Scanning</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$5,839	\$0	\$0

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

<b>EDP Licenses</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$60,500	\$50,000	\$20,491

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

<b>Description</b>	<b>Monthly Cost</b>	<b>Annual Cost</b>
Microsoft	\$850	\$10,200
Zoom	\$153	\$1,836
Channel 6	N/A	\$1,295
Adobe	N/A	\$2,910
BS&A	N/A	\$4,250

<b>Energy / ComEd</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$4,000	\$0	\$2,000

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

**Contractual (cont'd)**

<b>Fees / Dues / Subscriptions</b>	<b>2024-2025 Budget</b>	<b>2024-2025 Estimate</b>	<b>2025-2026 Budget</b>
	\$20,000	\$22,100	\$19,581

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

<b>Description</b>	<b>Quantity</b>	<b>Cost</b>	<b>Total Cost</b>
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
CMAP (Chicago Metropolitan Agency for Planning)	1	\$325	\$325
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
Other resources	-	\$344	\$344

<b>Fuel / Mileage / Wash</b>	<b>2024-2025 Budget</b>	<b>2024-2025 Estimate</b>	<b>2025-2026 Budget</b>
	\$2,400	\$2,100	\$2,300

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

<b>Information Technology Services</b>	<b>2024-2025 Budget</b>	<b>2024-2025 Estimate</b>	<b>2025-2026 Budget</b>
	\$15,300	\$22,500	\$20,000

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.

<b>Internet / Website Hosting</b>	<b>2024-2025 Budget</b>	<b>2024-2025 Estimate</b>	<b>2025-2026 Budget</b>
	\$45,500	\$32,000	\$3,352

Accounts for monthly internet services provided by AT&T, and annual website hosting with Civic Plus.



### Contractual (cont'd)

<b>Legal Services</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$200,000	\$165,000	\$185,000

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

<b>Description</b>	<b>Cost</b>
Village Attorney	\$170,000
Labor Counsel	\$15,000

<b>Maintenance – Building</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$235,500	\$195,420	\$264,710

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

<b>Description</b>	<b>Monthly Cost</b>	<b>Annual Cost</b>
Village Hall Custodial Costs	\$1,222.50	\$14,670
Gower Schools Custodial Costs	Varies	\$118,800
IPPL Custodial Costs	\$5,670	\$68,040
HVAC Preventative Maintenance	\$4,725 (quarterly)	\$18,900

<b>Nicor Gas</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$4,692	\$1,000	\$1,000

Accounts for the cost of natural gas to heat Village Hall. Staff projects the annual budget based on a three-year average.

<b>Other Professional Service</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$25,000	\$126	\$25,000

Accounts for the cost of grant writing services.

<b>Personnel Recruitment</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$500	\$845	\$1,000

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

<b>Postage &amp; Meter</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$3,200	\$3,000	\$10,000

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)**

<b>Printing &amp; Publishing</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$7,500	\$15,500	\$5,500

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

<b>Public Relations</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$500	\$1,300	\$1,500

Accounts for annual public relations expenditures.

<b>Sanitary</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$550	\$100	\$500

Accounts for sewer maintenance charges with DuPage County.

<b>Self-Insurance – Deductible</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$16,500	\$76,863	\$0

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. For FY 25-26, monthly deductibles will be paid via the Village's IRMA reserve balance.

<b>Special Projects</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$0	\$31,896	\$5,000

Accounts for staff-identified special projects.

<b>Telephone</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$12,000	\$6,100	\$2,710

Accounts for monthly phone services through Vonage.

<b>Training</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$10,000	\$5,100	\$8,500

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.

<b>Transfer to Debt Service</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$1,035,912	\$1,035,912	\$1,032,275

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

<b>Wellness</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$2,000	\$250	\$500

Accounts for quarterly and monthly employee wellness meetings and activities.

**Commodities**

<b>Building Maintenance Supplies</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$5,500	\$500	\$0

Accounts for supplies of maintenance of Village Hall.

<b>Office Supplies</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$5,100	\$4,450	\$4,500

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

**Capital Maintenance**

<b>Furniture &amp; Office Equipment</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$0	\$2,033	\$0

Accounts for furniture replacements throughout the fiscal year.

**Other**

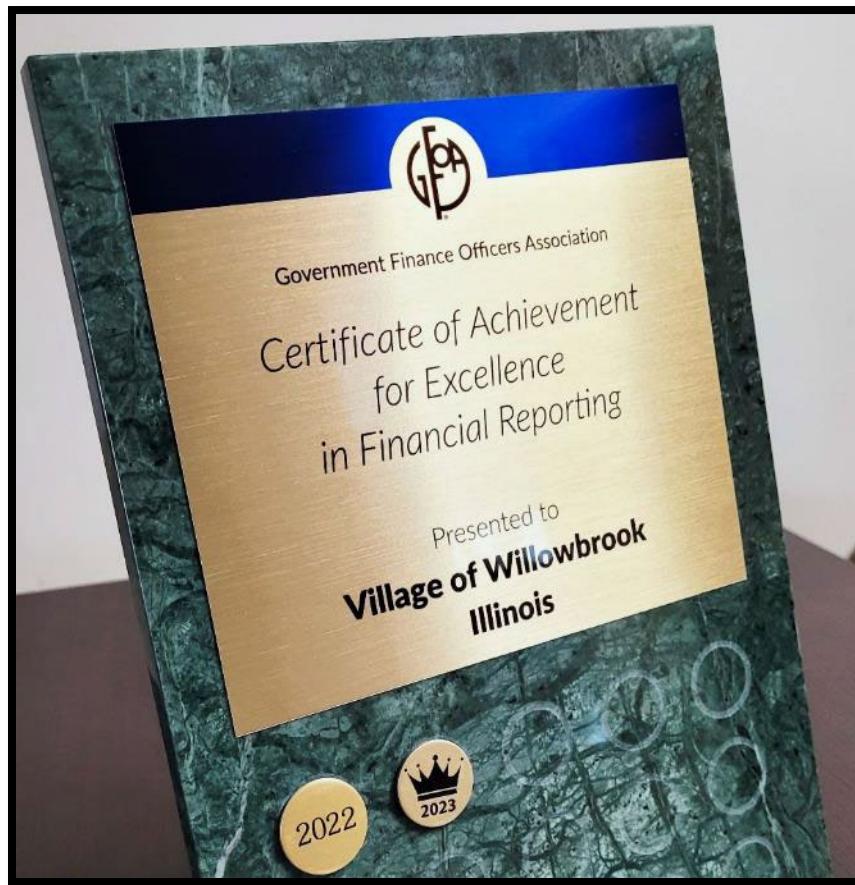
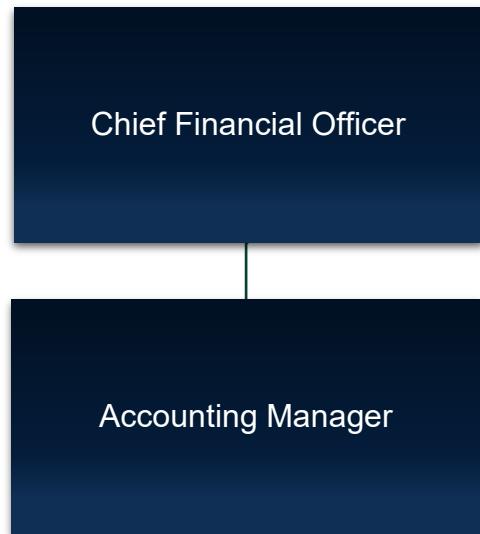
<b>Chamber of Commerce</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$3,000	\$3,000	\$3,000

Accounts for the annual sponsorship agreement with the Chamber of Commerce.



## Village Administrator's Office – Finance

*(Administration and Finance)*

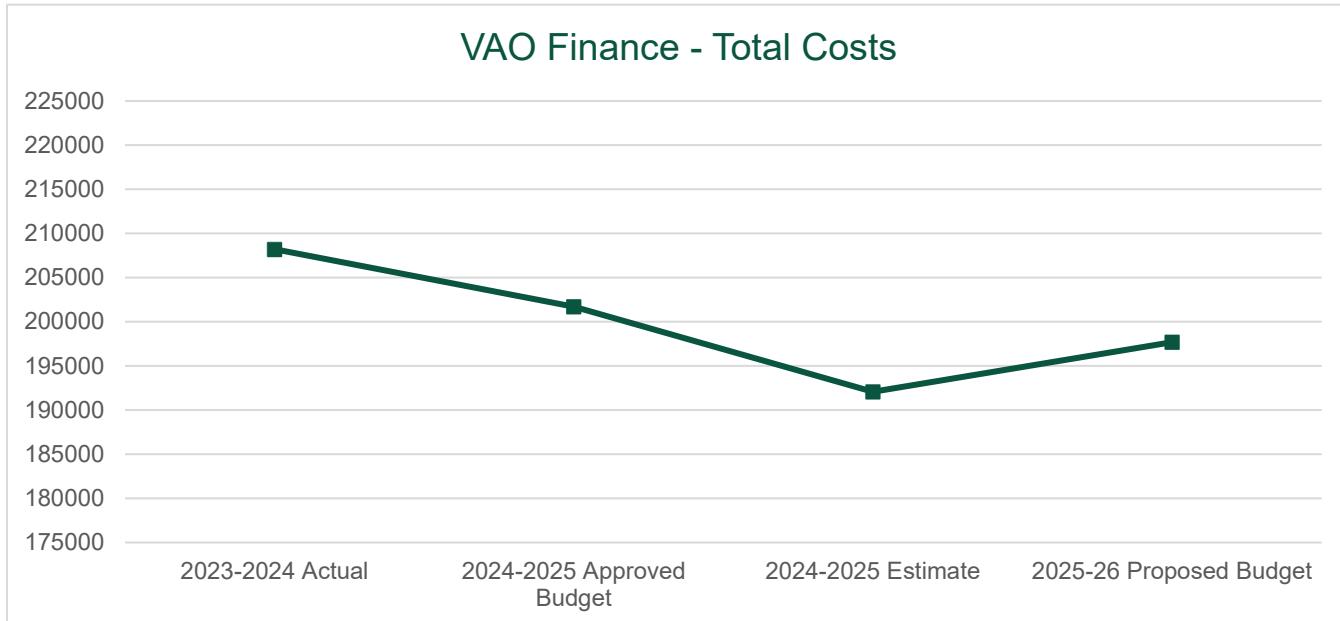




## Village Administrator's Office – Finance

### Summary Costs

	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>Personnel</b>	\$0	\$0	\$0	\$0	\$0
<b>Contractual</b>	\$207,867	\$201,721	\$192,069	\$197,689	\$5,620
<b>Commodities</b>	\$343	\$0	\$0	\$0	\$0
<b>Capital Maintenance</b>	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$208,210</b>	<b>\$201,721</b>	<b>\$192,069</b>	<b>\$197,689</b>	<b>\$5,620</b>





## Village Administrator's Office – Finance

### Line-Item Detail

Account Number	Category	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<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	\$0	\$0	\$0	\$0	\$0
	IMRF Payments	\$0	\$0	\$0	\$0	\$0
	Insurance	\$0	\$0	\$0	\$0	\$0
<b>TOTAL PERSONNEL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Account Number	Category	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>CONTRACTUAL</b>						
01-25-620-251	Audit Services	\$34,978	\$33,500	\$26,297	\$27,217	\$920
01-25-615-267	Document Storage / Scanning	\$0	\$0	\$0	\$0	\$0
01-25-615-263	EDP Licenses & Equipment / Software	\$12,053	\$12,500	\$8,026	\$8,026	\$0
01-25-610-307	Fees / Dues / Subscriptions	\$4,595	\$1,215	\$950	\$950	\$0
01-25-620-252	Outsourced Services – Financial Services	\$155,490	\$154,006	\$156,646	\$161,345	\$4,699
01-25-610-311	Postage & Meter Rent	\$200	\$0	\$0	\$0	\$0
01-25-610-302	Printing & Publishing	\$371	\$500	\$150	\$150	\$0
01-25-610-304	Training	\$180	\$0	\$0	\$0	\$0
<b>TOTAL CONTRACTUAL</b>		<b>\$207,867</b>	<b>\$201,721</b>	<b>\$192,069</b>	<b>\$197,689</b>	<b>\$5,620</b>
Account Number	Category	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>COMMODITIES</b>						
01-25-610-301	Office Supplies	\$343	\$0	\$0	\$0	\$343
<b>TOTAL COMMODITIES</b>		<b>\$343</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$343</b>



## 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

<b>Audit Services</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$33,500	\$26,297	\$27,217

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

<b>EDP Licenses &amp; Equipment / Software</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$12,500	\$8,026	\$8,026

Accounts for the annual BS&A financial software costs.

<b>Fees / Dues / Subscriptions</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$1,215	\$950	\$950

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.

<b>Outsourced Services – Financial Services</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$154,006	\$156,646	\$161,345

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:

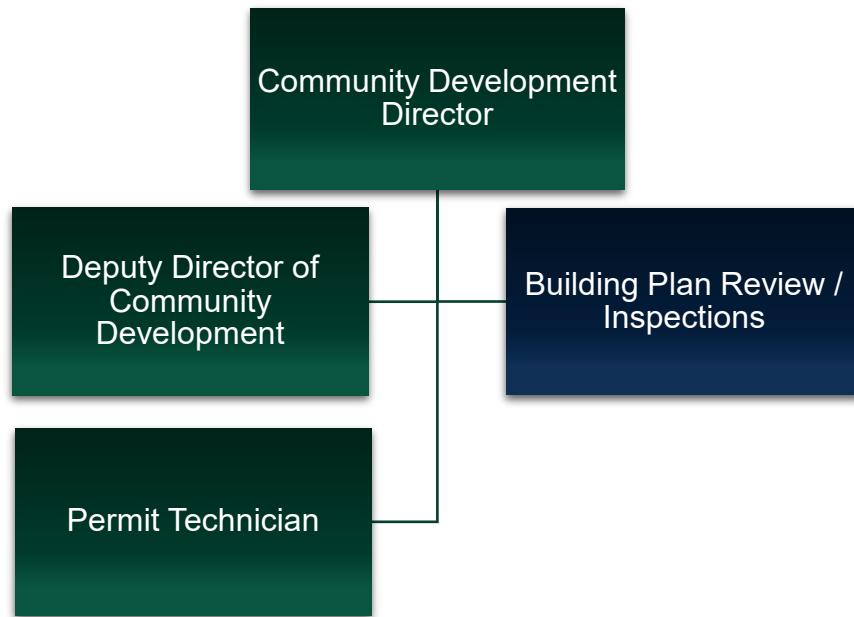
General Fund	Water Fund
60%	40%

<b>Printing &amp; Publishing</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$500	\$150	\$150

Accounts for the purchase of necessary financial materials (i.e., deposit ticket books).



## Community Development

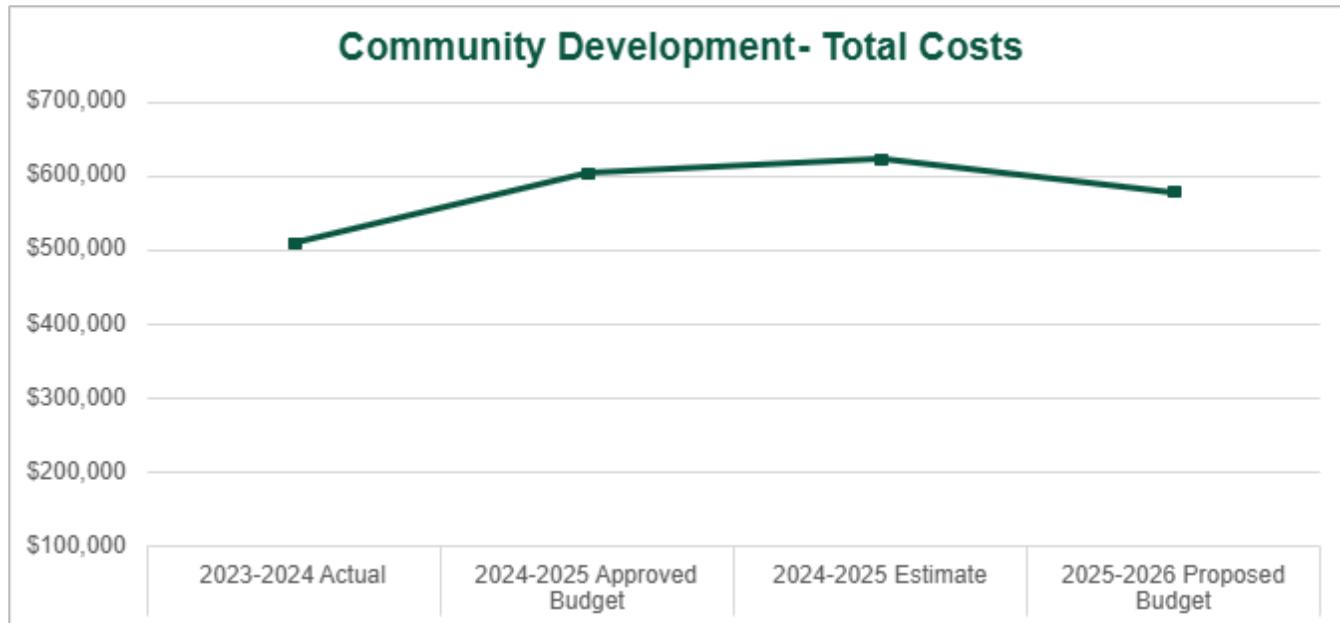




## Community Development

### Summary Costs

	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24- 25 Estimate and 25-26 Proposed
<b>Personnel</b>	\$292,236	\$352,350	\$307,085	\$320,904	\$13,819
<b>Contractual</b>	\$215,607	\$247,762	\$312,238	\$254,178	-\$58,060
<b>Commodities</b>	\$1,715	\$3,000	\$3,000	\$3,000	\$0
<b>Capital Maintenance</b>	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$509,558</b>	<b>\$603,111</b>	<b>\$622,323</b>	<b>\$578,082</b>	<b>-\$44,241</b>





## Community Development

### Line-Item Detail

Account Number	Category	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>PERSONNEL</b>						
	Regular Salaries	\$192,775	\$238,725	\$208,934	\$218,336	\$9,402
	Part-Time Salaries	\$0	\$0	\$0	\$0	\$0
	Overtime Salaries	\$0	\$1,609	\$0	\$0	\$0
	FICA Payments	\$14,209	\$20,070	\$14,849	\$15,517	\$668
	IMRF Payments	\$30,306	\$54,465	\$32,902	\$34,383	\$1,481
	Insurance	\$54,946	\$37,480	\$50,400	\$52,668	\$2,268
<b>TOTAL PERSONNEL</b>		<b>\$292,236</b>	<b>\$352,350</b>	<b>\$307,085</b>	<b>\$320,904</b>	<b>\$13,819</b>
Account Number	Category	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>CONTRACTUAL</b>						
01-40-820-260	Building, Plan Review & Inspection Services	\$54,033	\$73,512	\$76,910	\$85,960	\$9,050
01-40-830-119	Code Enforcement Services	\$9,210	\$15,000	\$10,800	\$15,000	\$4,200
01-40-810-315	Copy Service	\$1,800	\$2,400	\$1,800	\$2,400	\$600
01-15-520-246	Court Reporting Services	\$730	\$3,000	\$2,300	\$3,300	\$1,000
01-40-815-267	Document Storage / Scanning	\$16,878	\$8,650	\$5,300	\$8,650	\$3,350
01-40-815-263	EDP Licenses & Equipment / Software	\$1,807	\$318	\$260	\$43,000	\$42,740
01-15-515-305	EDP Personnel Training	\$0	\$0	\$0	\$1,000	\$1,000
01-40-830-117	Elevator Inspection Services	\$4,882	\$5,900	\$3,000	\$5,900	\$2,900
01-40-820-262	Engineering Services	\$73,322	\$66,500	\$46,100	\$56,110	\$10,010
01-40-810-307	Fees / Dues / Subscriptions	\$339	\$1,500	\$1,500	\$2,000	\$500



Account Number	Category	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
01-40-810-303	Fuel / Mileage / Wash	\$105	\$300	\$300	\$350	\$50
01-40-815-308	Informational Technology Services	\$0	\$5,100	\$5,100	\$5,100	\$0
	Internet / Website Hosting	\$0	\$0	\$0	\$352	\$352
01-15-510-340	Life Insurance – Plan Commission	\$0	\$1,200	\$942	\$1,200	\$258
01-40-810-412	Maintenance - Building	\$0	\$3,668	\$0	\$3,700	\$3,700
01-15-520-257	Municipal Planning Services	\$0	\$0	\$0	\$0	\$0
01-40-820-254	Plan Review – Civil Engineer	\$0	\$0	\$0	\$0	\$0
01-40-810-311	Postage & Meter Rent	\$0	\$4,164	\$1,000	\$4,164	\$3,164
01-40-810-302	Printing & Publishing	\$4,003	\$5,500	\$5,026	\$5,500	\$474
01-40-810-305	Special Projects	\$45,548	\$35,000	\$140,460	\$0	-\$140,460
01-40-810-201	Telephones	\$188	\$5,200	\$4,900	\$5,547	\$647
01-40-820-263	Traffic Engineering Services	\$0	\$5,000	\$2,500	\$0	-\$2,500
01-40-810-304	Training	\$2,514	\$4,250	\$2,440	\$3,345	\$905
01-40-810-345	Uniforms	\$248	\$400	\$400	\$400	\$0
01-40-810-409	Vehicle Maintenance Services	\$0	\$1,200	\$1,200	\$1,200	\$0
01-15-540-625	Vehicles – New & Other	\$0	\$0	\$0	\$0	\$0
<b>TOTAL CONTRACTUAL</b>		<b>\$215,607</b>	<b>\$247,762</b>	<b>\$312,238</b>	<b>\$254,178</b>	<b>-\$58,060</b>
Account Number	Category	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>COMMODITIES</b>						
01-15-540-611	Furniture & Office Equipment	\$0	\$0	\$0	\$0	\$0
01-40-810-301	Office Supplies	\$1,715	\$3,000	\$3,000	\$3,000	\$0
<b>TOTAL COMMODITIES</b>		<b>\$1,715</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$0</b>



## 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

<b>Salaries</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$238,725	\$208,934	\$218,336

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

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

<b>Overtime Salaries</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$1,609	\$0	\$0

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

<b>FICA Payments</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$20,070	\$14,849	\$15,517

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

<b>IMRF Payments</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$54,465	\$32,902	\$34,383

Accounts for a portion of the employer's share of the Illinois Municipal Retirement Fund (IMRF) pension contributions. The 2025 employer rate is 16.21% of IMRF wages, which includes salaries and OT wages.

<b>Insurance</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$37,480	\$50,400	\$52,668

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



## Contractual

<b>Building, Plan Review &amp; Inspection Services</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$73,512	\$76,910	85,960

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.

<b>Description</b>	<b>Hours</b>	<b>Price</b>	<b>Total Cost</b>
Building Plan Review	240	\$105.00/hour	\$25,200
Building and Mechanical Inspections	480	\$98.00/hour	\$47,040
Plumbing Inspections	140	\$98.00/hour	\$13,720

<b>Code Enforcement Services</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$15,000	\$10,800	\$15,000

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

<b>Description</b>	<b>Hours</b>	<b>Price</b>	<b>Total Cost</b>
Code Enforcement Services	333	\$45.00/hour	\$15,000

<b>Copy Services</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$2,400	\$1,800	\$2,400

Accounts for copy services for the Community Development Department.

<b>Court Reporting Services</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$3,000	\$2,300	\$3,300

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

<b>Document Storage / Scanning</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$8,650	\$5,300	\$8,650

Accounts for document scanning services for the Community Development Department.

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



**Contractual (cont'd)**

<b>EDP Licenses &amp; Equipment / Software</b>	<b>2024-2025 Budget</b>	<b>2024-2025 Estimate</b>	<b>2025-2026 Budget</b>
	\$318	\$260	\$43,000

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

<b>Description</b>	<b>Quantity</b>	<b>Price</b>	<b>Total Cost</b>
MGP GIS Service	1	\$13,000	\$13,000
Davenport Group - LAMA	1	\$18,000	\$18,000
DACRA	1	\$12,000	\$12,000

<b>Elevator Inspection Services</b>	<b>2024-2025 Budget</b>	<b>2024-2025 Estimate</b>	<b>2025-2026 Budget</b>
	\$5,900	\$3,000	\$5,900

Accounts for the outsourced elevator inspection services. Staff projects the annual budget based on a three-year average.

<b>Engineering Services</b>	<b>2024-2025 Budget</b>	<b>2024-2025 Estimate</b>	<b>2025-2026 Budget</b>
	\$66,500	\$46,100	\$56,110

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

<b>Vendor</b>	<b>Services</b>	<b>2024-2025 Budget</b>
Christopher B. Burke Engineering	Stormwater / Drainage / Plan Review & Inspection	\$38,485
Raths, Raths & Johnson	Structural Plan Review & Inspection	\$17,625

<b>Fees / Dues / Subscriptions</b>	<b>2024-2025 Budget</b>	<b>2024-2025 Estimate</b>	<b>2025-2026 Budget</b>
	\$1,500	\$1,500	\$2,000

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

<b>Description</b>	<b>Quantity</b>	<b>Unit Cost</b>	<b>Total Cost</b>
American Planning Association / American Institute of Certified Planners	1	\$616	\$616
American Planning Association / Illinois Planning Association	1	\$75	\$75
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	\$250	\$250
Miscellaneous resources	—	—	\$374

<b>Fuel / Mileage / Wash</b>	<b>2024-2025 Budget</b>	<b>2024-2025 Estimate</b>	<b>2025-2026 Budget</b>
	\$300	\$300	\$350

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



### Contractual (cont'd)

<b>Informational Technology Services</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$5,100	\$15,437	\$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.

<b>Life Insurance – Plan Commission</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$1,200	\$942	\$1,200

Accounts for Plan Commission members Life Insurance.

<b>Maintenance – Building</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$3,668	\$0	\$3,700

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

<b>Postage &amp; Meter Rental</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$4,164	\$1,000	\$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.

<b>Printing &amp; Publishing</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$5,500	\$5,026	\$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. Staff projects the annual budget based on a three-year average.

<b>Special Projects</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$35,000	\$140,460	\$0

Accounts for special projects that will be performed in Community Development.

<b>Telephones</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$5,200	\$4,900	\$5,547

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

<b>Traffic Engineering Services</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$5,000	\$2,500	\$0

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)**

<b>Training</b>	2024-2025 Budget		2024-2025 Estimate		2025-2026 Budget	
		\$4,250		\$2,440		\$3,345

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	\$35	\$420	\$175	\$175	\$595
State American Planning Association – 2025 Conference	1	\$250	\$250	\$500	\$500	\$750
Department Training Project Management. Training	2	\$1,000	\$2,000	–	–	\$2,000

<b>Uniforms</b>	2024-2025 Budget		2024-2025 Estimate		2025-2026 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.

<b>Vehicle Maintenance Services</b>	2024-2025 Budget		2024-2025 Estimate		2025-2026 Budget	
		\$1,200		\$1,200		\$1,200

Accounts for the outsourced vehicle maintenance services. Staff projects the annual budget based on a three-year average.

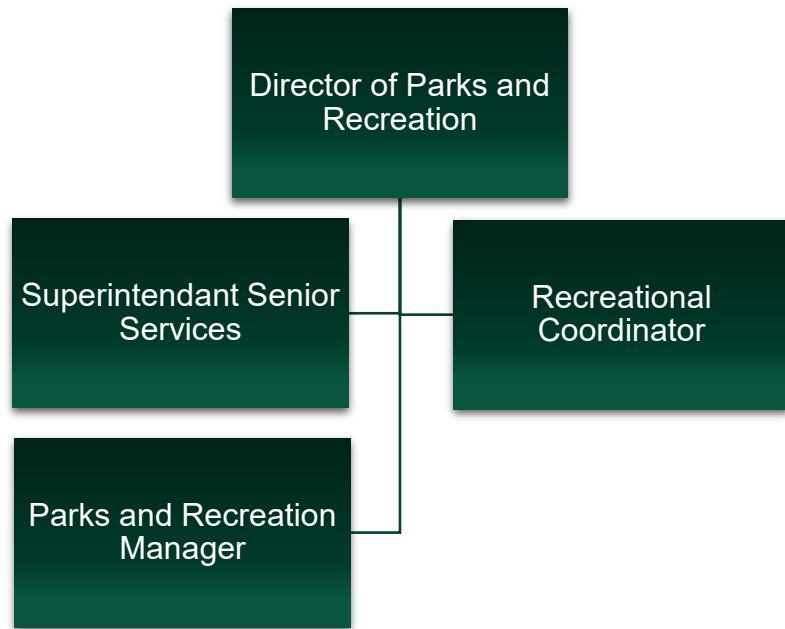
### **Commodities**

<b>Office Supplies</b>	2024-2025 Budget		2024-2025 Estimate		2025-2026 Budget	
		\$3,000		\$3,000		\$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



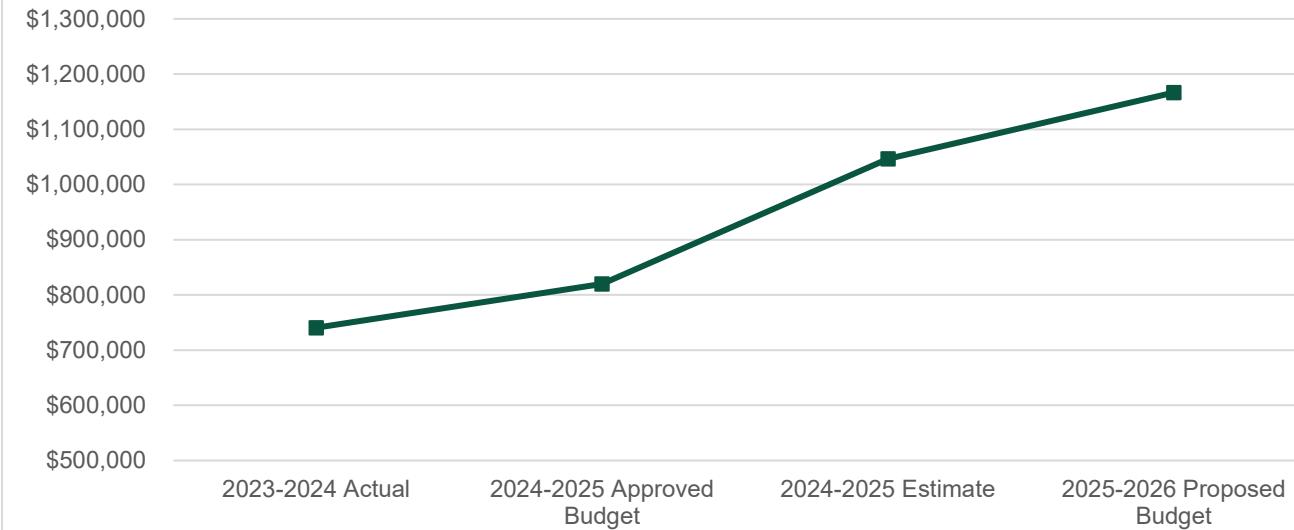


## Parks & Recreation

### Summary Costs

	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>Personnel</b>	\$339,031	\$328,613	\$469,777	\$490,909	\$21,132
<b>Contractual</b>	\$398,191	\$489,958	\$574,702	\$673,576	\$98,874
<b>Commodities</b>	\$3,362	\$1,500	\$1,800	\$2,000	\$200
<b>Capital Maintenance</b>	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$740,584</b>	<b>\$820,070</b>	<b>\$1,046,279</b>	<b>\$1,166,485</b>	<b>\$120,206</b>

### Parks & Recreation - Total Costs





## Parks & Recreation

### Line-Item Detail

Account Number	Category	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>PERSONNEL</b>						
	Regular Salaries	\$259,434	\$243,565	\$354,005	\$369,935	\$15,930
	Part-Time Salaries	\$0	\$0	\$0	\$0	\$0
	Overtime Salaries	\$0	\$2,000	\$0	\$0	\$0
	FICA Payments	\$18,886	\$18,569	\$25,381	\$26,523	\$1,142
	IMRF Payments	\$39,123	\$50,389	\$54,245	\$56,686	\$2,441
	Health Insurance	\$21,588	\$13,919	\$35,976	\$37,595	\$1,619
	Life Insurance	\$0	\$170	\$170	\$170	\$0
<b>TOTAL PERSONNEL</b>		<b>\$339,031</b>	<b>\$328,613</b>	<b>\$469,777</b>	<b>\$490,909</b>	<b>\$21,132</b>
Account Number	Category	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>CONTRACTUAL</b>						
01-20-590-517	Active Adult Program	\$154,335	\$244,000	\$295,000	\$324,450	\$29,450
01-20-590-519	ADA Park Maintenance	\$0	\$0	\$0	\$0	\$0
01-20-590-520	ADA Recreation Accommodations	\$0	\$0	\$0	\$0	\$0
01-20-570-280	Ballfield Maintenance	\$3,993	\$12,000	\$14,418	\$8,000	-\$6,418
01-20-585-522	Community Events	\$50,790	\$55,580	\$50,000	\$120,000	\$70,000
01-20-570-281	Contracted Maintenance. & Landscaping	\$0	\$0	\$0	\$0	\$0
01-20-555-212	EDP Licenses & Equipment / Software	\$0	\$5,680	\$9,700	\$6,900	-\$2,800
01-20-555-263	EDP Licenses	\$150	\$0	\$0	\$0	\$0
	Fees / Dues / Subscriptions	\$697	\$1,260	\$1,260	\$1,890	\$630
01-20-510-303	Fuel / Mileage / Wash	\$6	\$750	\$200	\$135	-\$65
01-20-555-308	Informational Technology Services	\$0	\$5,100	\$5,100	\$5,100	\$0
01-20-555-225	Internet / Website Hosting	\$0	\$0	\$0	\$352	\$352
01-20-565-342	Landscape Maintenance Services	\$99,017	\$81,200	\$81,200	\$87,000	\$5,800
01-20-570-411	Maintenance	\$20,408	\$7,508	\$41,449	\$5,000	-\$36,449



Account Number	Category	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
01-20-570-235	Nicor Gas (825 Midway)	\$1,088	\$2,000	\$2,000	\$2,000	\$0
01-20-550-311	Postage & Meter Rent	\$300	\$1,200	\$1,200	\$1,200	\$0
01-20-550-302	Printing & Publishing	\$15,661	\$16,000	\$15,500	\$16,000	\$500
01-20-565-352	Reimb. Expenses – Memorial Program	\$0	\$0	\$0	\$0	\$0
01-20-570-250	Sanitary (825 Midway)	\$484	\$500	\$500	\$500	\$0
01-20-575-517	Seniors Program – Summer	\$0	\$0	\$0	\$0	\$0
01-20-585-523	Special Events	\$1,080	\$0	\$0	\$0	\$0
01-20-590-518	Special Recreation Assoc Program Dues	\$48,391	\$53,000	\$53,000	\$89,000	\$36,000
01-20-575-119	Summer Program Materials & Services	\$1,250	\$0	\$0	\$0	\$0
01-20-455-201	Telephones	\$188	\$1,500	\$1,500	\$2,404	\$904
	Training	\$354	\$2,230	\$2,230	\$2,145	-\$85
01-20-570-345	Uniforms	\$0	\$450	\$446	\$1,500	\$1,054
<b>TOTAL CONTRACTUAL</b>		<b>\$398,191</b>	<b>\$489,958</b>	<b>\$574,702</b>	<b>\$673,576</b>	<b>\$98,874</b>
Account Number	Category	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>COMMODITIES</b>						
01-20-570-331	Maintenance Supplies	\$305	\$0	\$0	\$0	\$0
01-20-550-301	Office / General Program Supplies	\$2,775	\$1,500	\$1,800	\$2,000	\$200
01-20-565-341	Park Landscape Supplies	\$281	\$0	\$0	\$0	\$0
<b>TOTAL COMMODITIES</b>		<b>\$3,362</b>	<b>\$1,500</b>	<b>\$1,800</b>	<b>\$2,000</b>	<b>\$200</b>
Account Number	Category	2023-24 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<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>



## 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 three full-time employees, the Director of Parks and Recreation, the Superintendent of Senior Services, Recreation Coordinator, and one part-time employee, the Parks and Recreation Assistant. This department is also responsible for all Community-wide and special events within Willowbrook.

#### **Personnel**

<b>Salaries</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$243,565	\$354,005	\$369,935

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

<b>Overtime Salaries</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$2,000	\$0	\$0

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

<b>FICA Payments</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$18,569	\$25,381	\$26,523

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

<b>IMRF Payments</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$50,389	\$54,245	\$56,686

Accounts for a portion of the employer's share of the Illinois Municipal Retirement Fund (IMRF) pension contributions. The 2025 employer rate is 16.21% of IMRF wages, which includes salaries and OT wages.

<b>Health Insurance</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$13,919	\$35,976	\$37,595

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

<b>Life Insurance</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$170	\$170	\$170

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



## **Contractual**

<b>Active Adult Program</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$244,000	\$295,000	\$324,450

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

1)	Category	Description	Quantity	Unit Costs	Total Costs
	<b>Social &amp; Education programs</b>	Engagement events that are meant to attract new members. Allows staff to pass on information about other trips and programs. Lower cost programs that act as entry programs. Activities include Bingo, Historical Portrayals, Hillbilly Rummy, Indoor Bocce & Bags, Snacks & Smarts series, and Midday Matinee	125	\$180	\$22,500
			Quantity	Unit Revenue	Total Revenue
			125	\$360	\$45,000
	<b>TOTAL</b>				Surplus/Deficit
					\$22,500

2)	Category	Description	Quantity	Unit Costs	Total Costs
	<b>Afternoon Delights</b>	Off-site dining opportunities for a group of people to try a new food type or venue.	12	\$650	\$7,800
			Quantity	Unit Revenue	Total Revenue
			12	\$900	\$10,800
	<b>TOTAL</b>				Surplus/Deficit
					\$3,000

3)	Category	Description	Quantity	Unit Costs	Total Costs
	<b>Fitness Classes</b>	Fitness classes provide healthy exercise options to participants while being a social environment to promote accountability and support.	70	\$170	\$11,900
			Quantity	Unit Revenue	Total Revenue
			70	\$230	\$16,100
	<b>TOTAL</b>				Surplus/Deficit
					\$3,900



**Contractual (cont'd)**

Category	Description	Quantity	Unit Costs	Total Costs
4)	One Day Trips	69	\$1,250	\$86,250
		Quantity	Unit Revenue	Total Revenue
		69	\$2,500	\$172,500
TOTAL				Surplus/Deficit \$86,250

Category	Description	Quantity	Unit Costs	Total Costs
5)	Extended Travel	7	\$28,000	\$196,000
		Quantity	Unit Revenue	Total Revenue
		7	\$39,000	\$273,000
TOTAL				Surplus/Deficit \$77,000

Ballfield Maintenance	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$12,000	\$14,418	\$8,000

Accounts for the maintenance of Village parks, such as stripping of ball fields, field paint, field grading, and ball field mix. Costs are estimated to be lower in FY25/26 due to the fields being closed for Borse Park Phase III construction. In FY 24/25 BRW Softball contributed an extra \$6500 to assist with Sportsfield Inc maintenance contract.



**Contractual (cont'd)**

<b>Community Events</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$55,580	\$50,000	\$120,000

Accounts for annual community-wide events.

1)	Event	Description	Date	Costs	Revenue	Surplus/Deficit
	<b>Light up the Night</b>	Social event for families	12/13/25	\$33,072	\$4,500	-\$28,572

Light Up the Night			
Expenses		Revenue	
Description	Unit Costs	Description	Unit Revenue
Drone show	\$20,000	Sponsorship	\$4,500
Decorations	\$1,300		
Entertainment	\$3,130		
Tent and heaters	\$3,732		
Giveaways	\$4,910		

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

2)	Event	Description	Date	Costs	Revenue	Surplus/Deficit
	<b>Fishing Derby</b>	Family gathering	6/14/25	\$500	\$500	\$0

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

3)	Event	Description	Date	Costs	Revenue	Surplus/Deficit
	<b>Movie Night</b>	Family gathering	7/18/25	\$700	\$0	-\$700

Movie Night			
Expenses		Revenue	
Description	Unit Costs	Description	Unit Revenue
Movie Rights	\$600	Sponsorship	\$0
Popcorn	\$100		



**Contractual (cont'd)**

4)	Event	Description	Date	Costs	Revenue	Surplus/Deficit
	<b>National Night Out</b>	Back to School Event	8/5/25	\$1,000	\$0	-\$1,000

National Night Out			
Expenses		Revenue	
Description	Unit Costs	Description	Unit Revenue
National Night Out	\$1,000		

5)	Event	Description	Date	Costs	Revenue	Surplus/Deficit
	<b>Gower Halloween</b>	Children's Event	TBD	\$1,500	\$0	-\$1,500

Gower Halloween			
Expenses		Revenue	
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		

6)	Event	Description	Date	Costs	Revenue	Surplus/Deficit
	<b>Trunk or Treat</b>	Trick or Treat function	TBD	\$400	\$0	-\$400

Trunk or Treat			
Expenses		Revenue	
Description	Unit Costs	Description	Unit Revenue
Candy	\$300		
Decorations	\$100		

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

Pancake Breakfast			
Expenses		Revenue	
Description	Unit Costs	Description	Unit Revenue
Entertainer (face painter)	\$500		



**Contractual (cont'd)**

8)	Event	Description	Date	Costs	Revenue	Surplus/Deficit
	<b>Easter Egg Hunt</b>	Children's giveaway	4/19/25	\$1,100	\$500	-\$600

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

9)	Event	Description	Date	Costs	Revenue	Surplus/Deficit
	<b>Holiday Events</b>	Programs run during the holiday season	TBD	\$2,200	\$1,775	-\$425

Holiday Events			
Expenses		Revenue	
Description	Unit Costs	Description	Unit Revenue
Elf Tryouts	\$200	Registrations	\$300
Santa Sleigh	\$1,000	Registrations	\$1,325
NYE Baby bash	\$1,000	Registrations	\$150

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

11)	Event	Description	Date	Costs	Revenue	Surplus/Deficit
	<b>Winter Wonderland</b>	New community holiday decorations	TBD	\$75,928	TBD	TBD

12)	Event	Description	Date	Costs	Revenue	Surplus/Deficit
	<b>Yearly Programs</b>	Dances / Family Bingos / other yearly program needs	TBD	\$1,600	\$1,600	\$0

EDP License & Equipment / Software	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$5,680	\$9,700	\$6,900

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.



**Contractual (cont'd)**

<b>Fees / Dues / Subscriptions</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$1,260	\$1,260	\$1,890

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)	3	\$365	\$1,095
Illinois Parks and Recreation Association (IPRA)	3	\$265	\$795

<b>Fuel / Mileage / Wash</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$750	\$200	\$135

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

<b>Informational Technology Services</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$5,100	\$5,100	\$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.

<b>Internet / Website Hosting</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$0	\$0	\$352

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.

<b>Landscape Maintenance Services</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$81,200	\$81,200	\$87,000

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

<b>Maintenance</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$7,508	\$41,449	\$5,000

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

<b>Nicor Gas (825 Midway)</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$2,000	\$2,000	\$2,000

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

<b>Postage &amp; Meter Rent</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$1,200	\$1,200	\$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.



### **Contractual (cont'd)**

<b>Printing &amp; Publishing</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$16,00	\$15,500	\$16,000

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

<b>Sanitary (825 Midway)</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$500	\$500	\$500

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

<b>Special Recreation Association Program Dues</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$53,000	\$53,000	\$89,000

Includes annual dues to the Gateway Special Recreation Association. Effective September 1, 2024, the Village became a member of South East Association for Special Parks And Recreation (SEASPAR). FY 25/26 will be the first full year of SEASPAR membership.

<b>Telephones</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$1,500	\$1,500	\$2,404

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

<b>Training</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$2,230	\$2,230	\$2,145

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	3	\$365	\$1,095	\$150	\$450	\$1,545
IAPD Legislative Conference	1	\$350	\$350	\$250	\$250	\$600

<b>Uniforms</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$450	\$446	\$1,500

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

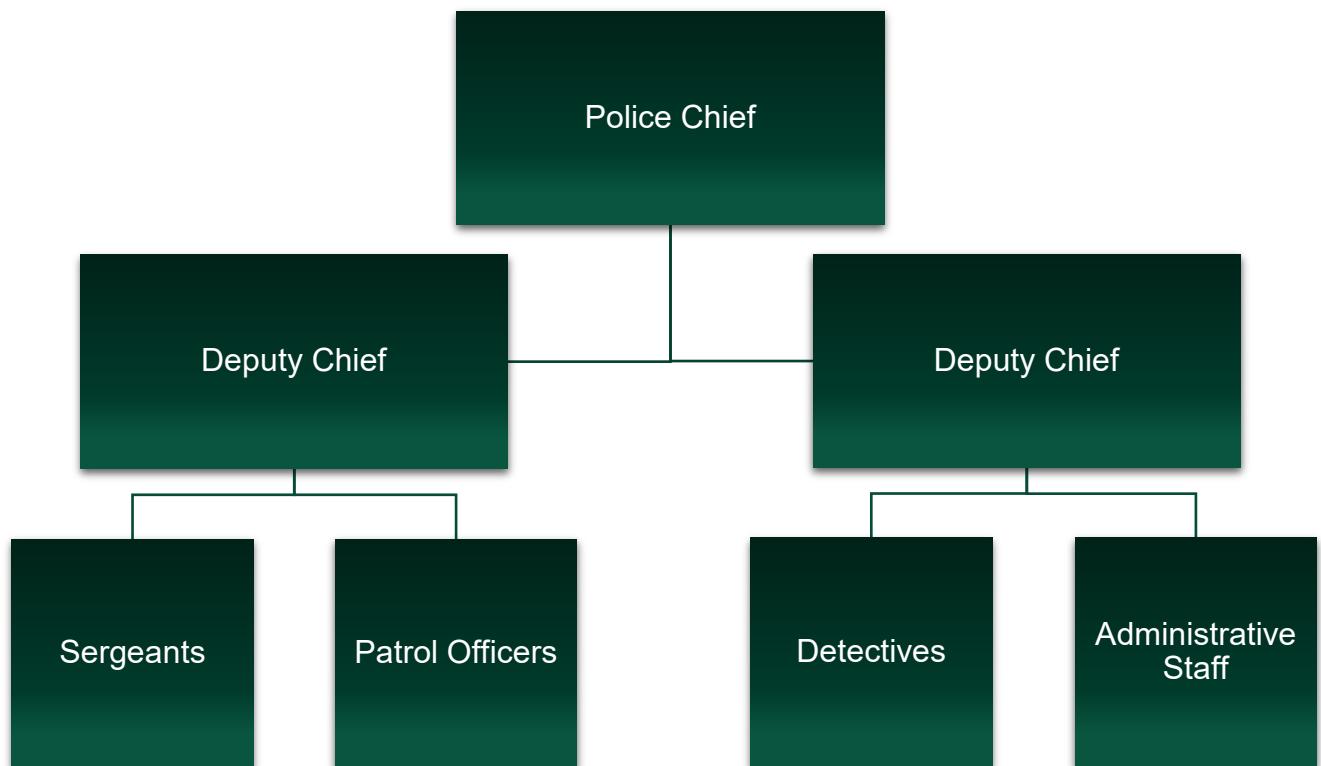
### **Commodities**

<b>Office / General Program Supplies</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$1,500	\$1,800	\$2,000

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

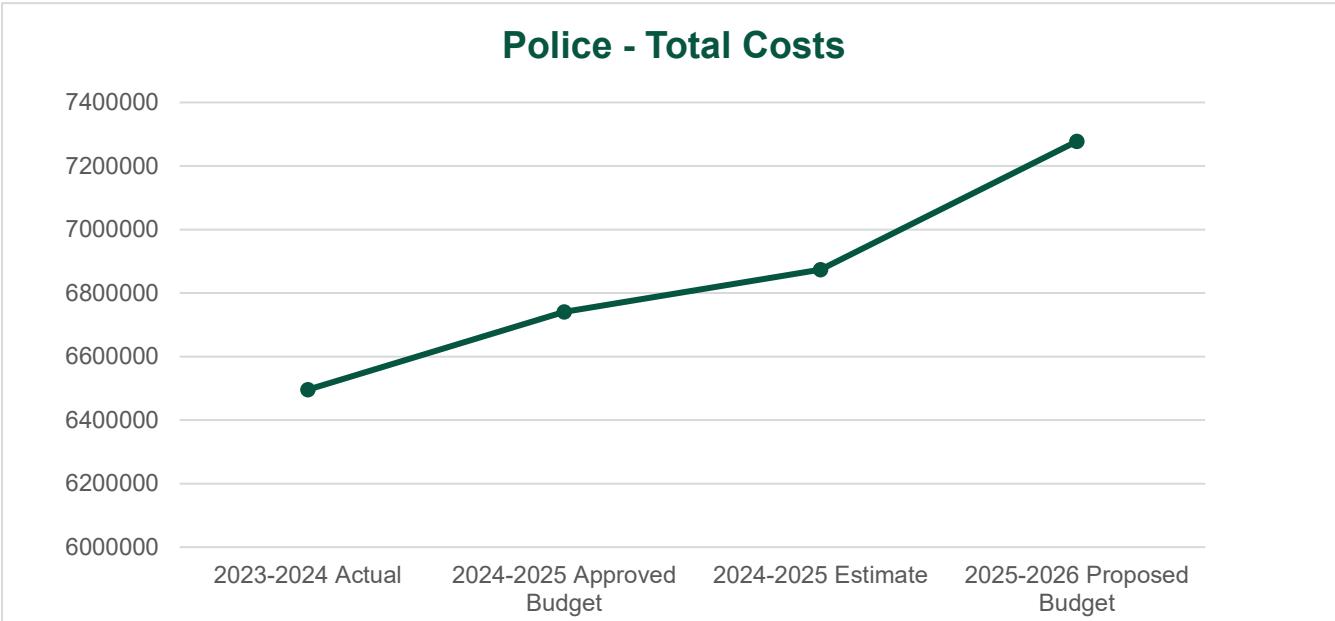




## Police Summary Costs

	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24- 25 Estimate and 25-26 Proposed
<b>Personnel</b>	\$5,204,658	\$5,392,695	\$5,498,640	\$5,933,180	\$434,540
<b>Contractual</b>	\$1,094,077	\$1,173,852	\$1,184,139	\$1,169,630	-\$14,509
<b>Commodities</b>	\$69,113	\$72,700	\$58,200	\$75,471	\$17,271
<b>Capital Maintenance</b>	\$127,014	\$100,863	\$132,267	\$98,380	-\$33,887
<b>Other</b>	\$800	\$1,000	\$0	\$1,000	\$1,000
<b>TOTAL</b>	<b>\$6,495,662</b>	<b>\$6,741,110</b>	<b>\$6,873,246</b>	<b>\$7,277,661</b>	<b>\$404,416</b>

### Police - Total Costs





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

Account Number	Category	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>PERSONNEL</b>						
	Regular Salaries	\$2,992,600	\$3,066,108	\$3,283,773	\$3,415,123	\$131,351
	Part-Time Salaries	\$0	\$0	\$0	\$0	\$0
01-30-630-102	Overtime Salaries	\$283,485	\$200,000	\$200,000	\$208,000	\$8,000
	FICA Payments	\$79,827	\$71,834	\$75,677	\$78,704	\$3,027
	IMRF Payments	\$33,509	\$41,757	\$42,413	\$44,110	\$1,697
	Insurance	\$382,895	\$446,961	\$412,806	\$429,318	\$16,512
	Police Pension	\$1,432,342	\$1,566,034	\$1,483,971	\$1,757,925	\$273,954
<b>TOTAL PERSONNEL</b>		<b>\$5,204,658</b>	<b>\$5,392,695</b>	<b>\$5,498,640</b>	<b>\$5,933,180</b>	<b>\$434,540</b>
Account Number	Category	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>CONTRACTUAL</b>						
01-30-630-202	Accreditation	\$4,645	\$4,700	\$4,645	\$8,000	\$3,355
01-30-650-268	Animal Control	\$785	\$2,000	\$1,000	\$1,500	\$500
01-30-630-315	Copy Service	\$3,600	\$3,600	\$3,600	\$3,600	\$0
01-30-640-267	Document Storage / Scanning	\$0	\$1,000	\$1,223	\$1,000	-\$223
01-30-640-212	EDP Equipment / Software	\$6,668	\$0	\$0	\$0	\$0
01-30-640-263	EDP Licenses & Equipment / Software	\$36,061	\$31,205	\$33,000	\$49,625	\$16,625
01-30-630-309	Employee Recognition	\$4,857	\$5,000	\$4,500	\$5,000	\$500
01-30-675-263	Equipment Maintenance	\$0	\$0	\$0	\$0	\$0
01-30-630-307	Fees / Dues / Subscriptions	\$46,513	\$46,026	\$46,000	\$46,000	\$0
01-30-630-245	Firing Range	\$3,106	\$5,000	\$5,000	\$5,000	\$0
01-30-630-303	Fuel / Mileage / Wash	\$83,358	\$85,000	\$80,000	\$85,000	\$5,000
01-30-640-306	Grant Writing Services	\$0	\$0	\$0	\$0	\$0
01-30-640-308	Informational Technology Services	\$0	\$51,850	\$51,850	\$51,850	\$0
01-30-640-225	Internet / Website Hosting	\$39,785	\$37,000	\$41,000	\$352	-\$40,648



Account Number	Category	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
01-30-630-241	Legal Services	\$24,550	\$39,400	\$36,000	\$39,400	\$3,400
01-30-630-228	Maintenance	\$73,639	\$70,000	\$95,000	\$76,000	-\$19,000
01-30-630-409	Maintenance – Vehicles	\$302	\$0	\$0	\$0	\$0
01-30-630-235	Nicor Gas (7760 Quincy)	\$4,612	\$6,500	\$5,000	\$5,500	\$500
01-30-540-425	Other Professional Services	\$0	\$0	\$0	\$0	\$0
01-30-630-131	Personnel Recruitment	\$13,006	\$5,000	\$4,000	\$5,000	\$1,000
01-30-630-311	Postage & Meter Rent	\$4,095	\$4,800	\$4,800	\$4,800	\$0
01-30-630-302	Printing & Publishing	\$3,415	\$2,700	\$2,000	\$2,700	\$700
01-30-675-235	Radio Dispatching	\$370,574	\$404,621	\$404,621	\$402,457	-\$2,164
01-30-630-246	Red Light Contractual Services	\$281,572	\$276,700	\$253,000	\$276,700	\$23,700
01-30-630-306	Reimb Personnel Expenses	\$777	\$0	\$250	\$0	-\$250
01-30-630-250	Sanitary (7760 Quincy)	\$786	\$650	\$650	\$675	\$25
01-30-645-273	Self-Insurance - Deductible	\$0	\$0	\$24,000	\$0	-\$24,000
01-30-630-201	Telephones	\$25,457	\$25,000	\$24,000	\$32,622	\$8,622
01-30-630-304	Training	\$26,715	\$30,000	\$23,000	\$30,000	\$7,000
01-30-630-305	Tuition Reimbursement	\$0	\$0	\$0	\$0	\$0
01-30-630-345	Uniforms	\$35,199	\$36,100	\$36,000	\$36,850	\$850
<b>TOTAL CONTRACTUAL</b>		<b>\$1,094,077</b>	<b>\$1,173,852</b>	<b>\$1,184,139</b>	<b>\$1,169,630</b>	<b>-\$14,509</b>
Account Number	Category	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>COMMODITIES</b>						
01-30-630-346	Ammunition	\$19,103	\$22,000	\$10,000	\$21,635	\$11,635
01-30-630-351	Building Maintenance Supplies	\$30	\$1,000	\$500	\$1,000	\$500
01-30-670-331	Community Event Supplies	\$6,064	\$7,000	\$7,000	\$7,000	\$0
01-30-650-343	Jail Supplies	\$493	\$2,000	\$1,000	\$2,000	\$1,000
01-30-630-301	Office Supplies	\$6,758	\$3,700	\$3,700	\$4,000	\$300
01-30-630-401	Operating Equipment	\$36,665	\$37,000	\$36,000	\$39,836	\$3,836
<b>TOTAL COMMODITIES</b>		<b>\$69,113</b>	<b>\$72,700</b>	<b>\$58,200</b>	<b>\$75,471</b>	<b>\$17,271</b>



Account Number	Category	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>CAPITAL MAINTENANCE</b>						
01-30-630-347	Axon Taser	\$10,806	\$3,690	\$3,690	\$3,690	\$0
01-30-660-205	Bike Program	\$714	\$1,500	\$500	\$1,500	\$1,000
01-30-630-402	Body Cameras	\$35,880	\$40,673	\$40,471	\$38,388	-\$2,083
01-30-680-642	Copy Machine	\$0	\$0	\$0		\$0
01-30-540-425	Flock Safety	\$0	\$40,000	\$75,480	\$40,000	-\$35,480
01-30-630-405	Furniture & Office Equipment	\$2,100	\$0	\$0	\$0	\$0
01-30-630-403	In-Car Camera	\$77,514	\$15,000	\$12,126	\$14,802	\$2,676
01-30-680-625	New Vehicles	\$0	\$0	\$0	\$0	\$0
<b>TOTAL CAPITAL MAINTENANCE</b>		<b>\$127,014</b>	<b>\$100,863</b>	<b>\$132,267</b>	<b>\$98,380</b>	<b>-\$33,887</b>
Account Number	Category	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>OTHER</b>						
01-30-655-339	Confidential Funds	\$0	\$1,000	\$0	\$1,000	\$1,000
01-30-650-348	Drug Forfeiture – State	\$800	\$0	\$0	\$0	\$0
<b>TOTAL OTHER</b>		<b>\$800</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$1,000</b>



## 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**

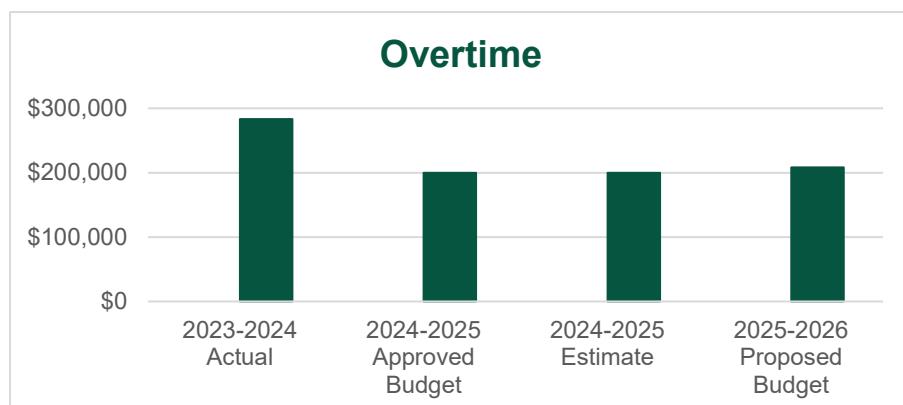
<b>Salaries</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$3,066,108	\$3,283,773	\$3,415,123

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.

<b>Position</b>	<b>General Fund</b>	<b>Water Fund</b>
Police Chief	90%	10%
(2) Deputy Police Chiefs	90%	10%
(4) Sergeants	90%	10%
(20) Patrol Officers	90%	10%
(1) Community Service Officer	90%	10%
(2) Administrative Staff	90%	10%

<b>Overtime Salaries</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$200,000	\$200,000	\$280,000

Accounts for overtime salaries for Police Department employees which primarily results from the commitment to maintaining 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. \*Note the police department receives several over time reimbursements that such as special event permit hireback, STEP grant, Business District Safety, FOID grant, and Organized Retail Crime grant.





## Personnel (cont'd)

<b>FICA Payments</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$71,834	\$75,677	\$78,704

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.

<b>IMRF Payments</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$41,757	\$42,413	\$44,110

Accounts for a portion of the employer's share of the Illinois Municipal Retirement Fund (IMRF) pension contributions. The 2025 employer rate is 16.21% of IMRF wages, which includes salaries and OT wages. The fund allocation is identical to Regular Salaries.

<b>Insurance</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$446,961	\$412,806	\$429,318

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

<b>Police Pension</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$1,566,034	\$1,483,971	\$1,757,925

Accounts for the 2025-2026 Village Police Pension Contribution to the Police Pension Fund. The fund allocation is identical to Regular Salaries.

## Contractual

<b>Accreditation</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$4,700	\$4,645	\$8,000

Accounts for the annual Commission on Accreditation for Law Enforcement Agencies (CALEA) fee. This fiscal year the Willowbrook Police Department is due for the 4-year on-site assessment, which results in additional costs.

<b>Animal Control</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$2,000	\$1,000	\$1,500

Accounts for animal control services through DuPage County.

<b>Copy Services</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$3,600	\$3,600	\$3,600

Accounts for copy services for the Police Department.

<b>Document Storage / Scanning</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$1,000	\$1,223	\$1,000

Accounts for document scanning services for the Police Department.



**Contractual (cont'd)**

<b>EDP Licenses &amp; Equipment / Software</b>	<b>2024-2025 Budget</b>	<b>2024-2025 Estimate</b>	<b>2025-2026 Budget</b>
	\$31,205	\$33,000	\$49,625

Accounts for the following software licenses:

<b>Description</b>	<b>Quantity</b>	<b>Price</b>	<b>Total Costs</b>
Adobe Acrobat	4	\$260	\$1,040
Beast Annual Software	1	\$1,235	\$1,235
CopFTO	1	\$1,425	\$1,425
DACRA	1	\$18,000	\$18,000
ELine Up Subscription	1	\$750	\$750
Frontline (All modules)	1	\$6,550	\$6,550
ITouch Livescan	1	\$3,960	\$3,960
Law Enforcement Training LLC	1	\$1,620	\$1,620
Miscellaneous	1	\$3,000	\$3,000
Nixle	1	\$4,820	\$4,820
Power DMS	1	\$4,600	\$4,600
Power Time Schedule Software	1	\$2,625	\$2,625

<b>Employee Recognition</b>	<b>2024-2025 Budget</b>	<b>2024-2025 Estimate</b>	<b>2025-2026 Budget</b>
	\$5,000	\$4,500	\$5,000

Accounts for employee recognition within the Police Department.

<b>Fees / Dues / Subscriptions</b>	<b>2024-2025 Budget</b>	<b>2024-2025 Estimate</b>	<b>2025-2026 Budget</b>
	\$46,026	\$46,000	\$46,000

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

<b>Description</b>	<b>Quantity</b>	<b>Cost</b>	<b>Total Cost</b>
Comcast	12	\$242	\$2,904
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	\$1,500	\$1,500
Mobile Systems Pro Cameras	25	\$85	\$2,125
NEMRT	27	\$2,800	\$2,800
Professional Memberships (DCCPA, IACP, FBINA, NAWLEE, etc)	Multiple	\$2,845	\$2,845
Radar Sign Renewal	1	\$1,350	\$1,350
S2 Netbox Subscription (Key Card Access)	1	\$850	\$850
Starchase	1	\$250	\$250
TLO Investigative	12	\$100	\$1,200
Wellness program/Never Walk Alone	1	\$5,810	\$5,810



**Contractual (cont'd)**

<b>Firing Range</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$5,000	\$5,000	\$5,000

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

<b>Fuel / Mileage / Wash</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$85,000	\$80,000	\$85,000

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

<b>Informational Technology Services</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$51,850	\$51,850	\$51,850

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

<b>Internet / Website Hosting</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$37,000	\$41,000	\$352

Accounts for monthly internet services provided by NHC.

<b>Legal Services</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$39,400	\$36,000	\$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.

<b>Maintenance</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$70,000	\$95,000	\$76,000

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

<b>Description</b>	<b>Proposed 2024-2025</b>
Maintenance – Building	\$38,000
Maintenance – Vehicles	\$38,000

<b>Nicor Gas</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$6,500	\$5,000	\$5,500

Accounts for the cost of natural gas to heat the Police Department. Staff projects the annual budget based on a three-year average.

<b>Personnel Recruitment</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$5,000	\$4,000	\$5,000

Accounts for the cost of personnel recruitment services.

<b>Postage &amp; Meter Rent</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$4,800	\$4,800	\$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.



**Contractual (cont'd)**

<b>Printing &amp; Publishing</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$2,700	\$2,000	\$2,700

Accounts for printing arrest jackets, WBPD forms, business cards, and maps for the Police Department. Staff projects the annual budget based on a three-year average.

<b>Radio Dispatching</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$404,621	\$404,621	\$402,457

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.

<b>Red Light Contractual Services</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$276,700	\$253,000	\$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.

<b>Description</b>	<b>2025-2026 Budget</b>
Adjudicator	\$5,000
Camera Fees	\$239,700
ComEd	\$2,000
Miscellaneous Fee	\$30,000

<b>Reimbursements</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$0	\$650	\$675

Accounts for the employee reimbursements as outlined in the Employee Handbook and Collective Bargaining Agreement.

<b>Sanitary</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$650	\$650	\$675

Accounts for sewer maintenance charges with DuPage County.

<b>Telephones</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$25,000	\$24,000	\$32,622

Accounts for cellular services, phone, and data lines for Police Department personnel and equipment.

<b>Training</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$30,000	\$23,000	\$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	\$6,000	\$6,000	\$0	\$0	\$6,000
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	\$4,000



### **Contractual (cont'd)**

<b>Uniforms</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$36,100	\$36,000	\$36,850

Accounts for the uniform allowance and bullet proof vest replacements outlined in the Collective Bargaining Agreement.

### **Commodities**

<b>Ammunition</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$22,000	\$10,000	\$21,635

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

<b>Building Maintenance Supplies</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$1,000	\$500	\$1,000

Accounts for cleaning supplies purchased within the Police Department.

<b>Community Event Supplies</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$7,000	\$7,000	\$7,000

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

<b>Jail Supplies</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$2,000	\$1,000	\$2,000

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

<b>Office Supplies</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$3,700	\$3,700	\$4,000

Accounts for office-type supplies for the entire department.

<b>Operating Equipment</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$37,000	\$36,000	\$39,836

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**

<b>Axon Taser</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$3,690	\$3,690	\$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.

<b>Bike Program</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$1,500	\$500	\$1,500

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



### **Capital Maintenance (cont'd)**

<b>Body Cameras</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$40,673	\$40,471	\$38,388

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

<b>Flock Safety</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$40,000	\$75,480	\$40,000

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

<b>In-Car Camera</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$15,000	\$12,126	\$14,802

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

### **Other**

<b>Confidential Funds</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 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



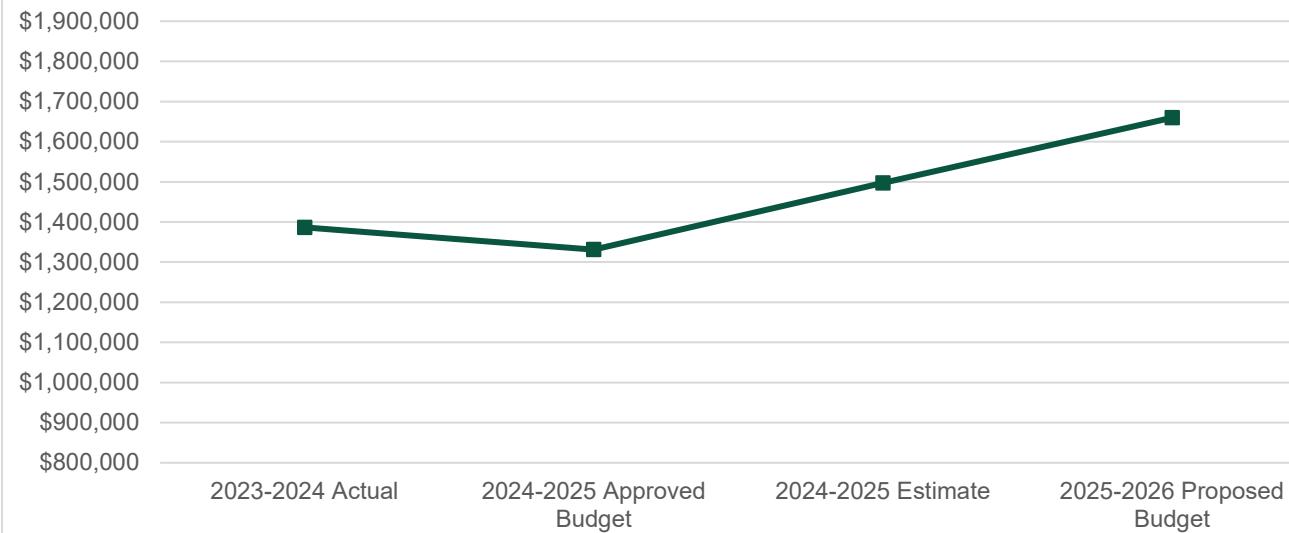


## Public Works

### Summary Costs

	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24- 25 Estimate and 25-26 Proposed
<b>Personnel</b>	\$262,888	\$339,723	\$350,539	\$369,819	\$19,280
<b>Contractual</b>	\$1,075,253	\$953,694	\$1,074,429	\$1,261,683	\$187,254
<b>Commodities</b>	\$44,707	\$36,620	\$71,120	\$28,150	-\$42,970
<b>Capital Maintenance</b>	\$3,499	\$1,000	\$1,000	\$0	-\$1,000
<b>TOTAL</b>	<b>\$1,386,348</b>	<b>\$1,331,037</b>	<b>\$1,497,088</b>	<b>\$1,659,652</b>	<b>\$162,564</b>

### Public Works - Total Costs





## Public Works

### Line-Item Detail

Account Number	Category	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>PERSONNEL</b>						
	Regular Salaries	\$137,442	\$176,062	\$197,535	\$208,399	\$10,864
	Part-Time Salaries	\$28,265	\$36,000	\$25,000	\$26,375	\$1,375
	Overtime Salaries	\$33,350	\$27,507	\$33,000	\$34,815	\$1,815
	FICA Payments	\$14,482	\$13,493	\$12,035	\$12,696	\$662
	IMRF Payments	\$26,039	\$38,484	\$35,447	\$37,396	\$1,950
	Insurance	\$23,310	\$48,177	\$47,523	\$50,137	\$2,614
<b>TOTAL PERSONNEL</b>		<b>\$262,888</b>	<b>\$339,723</b>	<b>\$350,539</b>	<b>\$369,819</b>	<b>\$19,280</b>
Account Number	Category	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>CONTRACTUAL</b>						
01-35-755-284	Brush Pickup	\$24,150	\$25,150	\$24,150	\$25,150	\$1,000
01-35-745-207	Electricity - Street Lights	\$29,153	\$28,500	\$28,500	\$28,424	-\$76
01-35-750-290	Equipment Rental	\$4,369	\$9,500	\$9,500	\$12,950	\$3,450
01-35-715-212	EDP Equipment / Licenses & Software	\$881	\$0	\$0	\$29,050	\$29,050
01-35-720-245	Engineering Review	\$16,385	\$8,068	\$30,000	\$68,840	\$38,840
01-35-710-307	Fees / Dues / Subscriptions	\$976	\$1,170	\$910	\$4,615	\$3,705
01-35-710-303	Fuel / Mileage / Wash	\$20,338	\$16,000	\$16,000	\$16,990	\$990
01-35-715-225	Internet / Website Hosting Services	\$10,531	\$5,700	\$10,600	\$2,070	-\$8,530
01-35-715-308	Informational Technology Services	\$0	\$8,500	\$16,300	\$16,615	\$315
01-35-755-332	J.U.L.I.E. (Locates)	\$1,588	\$2,650	\$2,650	\$0	-\$2,650
01-35-750-286	Jet Cleaning Culvert Services	\$34,451	\$35,000	\$33,487	\$35,000	\$1,513
01-35-755-281	Landscaping Maintenance	\$91,203	\$84,465	\$84,465	\$107,675	\$23,210
01-35-725-410	Maintenance	\$81,998	\$77,300	\$74,185	\$81,895	\$7,710
01-35-760-259	Mosquito Abatement	\$37,780	\$38,770	\$38,770	\$39,590	\$820
01-35-725-415	Nicor Gas	\$3,203	\$3,360	\$3,360	\$4,813	\$1,453
01-35-715-307	Other Professional Service	\$0	\$0	\$0	\$0	\$0
01-35-760-258	Pest Control	\$0	\$250	\$0	\$0	\$0
01-35-710-311	Postage & Meter Rent	\$2,000	\$150	\$0	\$0	\$0



Account Number	Category	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
01-35-710-302	Printing and Publishing	\$0	\$750	\$0	\$0	\$0
01-35-755-331	Salt	\$16,067	\$22,000	\$22,000	\$21,900	-\$100
01-35-725-417	Sanitary User Charge	\$173	\$300	\$161	\$161	\$0
01-35-740-287	Snow Removal Contract	\$223,230	\$148,400	\$148,400	\$135,000	-\$13,400
01-35-720-230	Special Projects	\$0	\$0	\$0	\$0	\$0
01-35-750-381	Storm Water Improvements	\$101,649	\$90,000	\$148,000	\$141,000	-\$7,000
01-35-765-685	Street Improvements	\$176,718	\$180,500	\$192,300	\$228,000	\$35,700
01-35-740-290	Street Sweeping Services	\$4,321	\$11,950	\$11,950	\$14,348	\$2,398
01-35-710-201	Telephones	\$3,770	\$3,564	\$3,564	\$3,146	-\$418
01-35-745-224	Traffic Signals	\$16,734	\$11,127	\$17,607	\$17,607	\$0
01-35-710-304	Training	\$11,230	\$6,070	\$1,070	\$6,844	\$5,774
01-35-750-338	Tree Maintenance	\$158,322	\$132,000	\$154,000	\$218,250	\$64,250
01-35-710-345	Uniforms	\$3,225	\$2,500	\$2,500	\$1,750	-\$750
01-35-750-328	Street & Row Maintenance	\$810	\$0	\$0	\$0	\$0
<b>TOTAL CONTRACTUAL</b>		<b>\$1,075,253</b>	<b>\$953,694</b>	<b>\$1,074,429</b>	<b>\$1,261,683</b>	<b>\$187,254</b>
Account Number	Category	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>COMMODITIES</b>						
01-35-755-300	Emergency Equipment	\$1,785	\$1,500	\$0	\$2,500	\$2,500
01-35-710-301	Office Supplies	\$471	\$3,500	\$3,500	\$1,300	-\$2,200
01-35-710-401	Operating Supplies & Equipment	\$31,144	\$23,620	\$23,620	\$12,750	-\$10,870
01-35-755-333	Road Signs	\$11,308	\$8,000	\$44,000	\$11,600	-\$32,400
<b>TOTAL COMMODITIES</b>		<b>\$44,707</b>	<b>\$36,620</b>	<b>\$71,120</b>	<b>\$28,150</b>	<b>-\$42,970</b>
Account Number	Category	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>CAPITAL MAINTENANCE</b>						
01-35-710-405	Furniture & Office Equipment	\$3,352	\$1,000	\$1,000	\$0	-\$1,000
01-35-755-401	Operating Equipment	\$147	\$0	\$0	\$0	\$0
01-35-765-625	Vehicles - New & Other	\$0	\$0	\$0	\$0	\$0
01-35-765-640	Village Entry Signs	\$0	\$0	\$0	\$0	\$0
<b>TOTAL CAPITAL MAINTENANCE</b>		<b>\$3,499</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$0</b>	<b>-\$1,000</b>



## 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

<b>Salaries</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$176,062	\$197,535	\$208,399

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

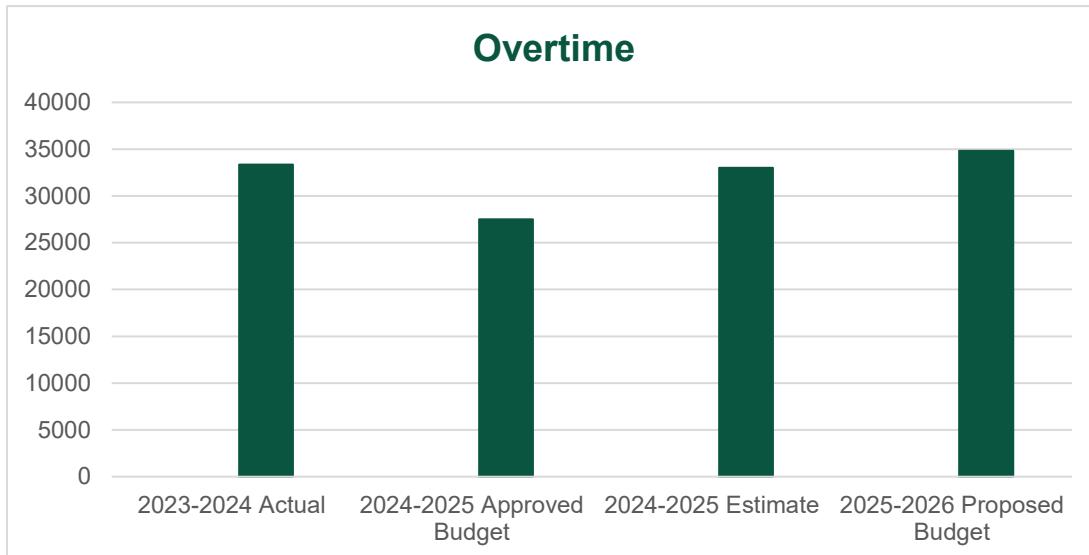
<b>Salary Allocation by Fund</b>		
<b>Position</b>	<b>General Fund</b>	<b>Business Improvement Fund</b>
Director of Public Works	45%	55%
Public Works Foreman	45%	55%
Public Works Laborers (3)	45%	55%
Seasonal Help	45%	55%

<b>Part-Time Salaries</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$36,000	\$25,000	\$26,375

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

<b>Overtime Salaries</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$27,507	\$33,000	\$34,815

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)

<b>FICA Payments</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$13,493	\$12,035	\$12,696

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.

<b>IMRF Payments</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$38,484	\$35,447	\$37,396

Accounts for a portion of the employer's share of the Illinois Municipal Retirement Fund (IMRF) pension contributions. The 2025 employer rate is 16.21% of IMRF wages, which includes salaries and OT wages. The fund allocation is identical to regular Salaries.

<b>Insurance</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$48,177	\$47,523	\$50,137

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.

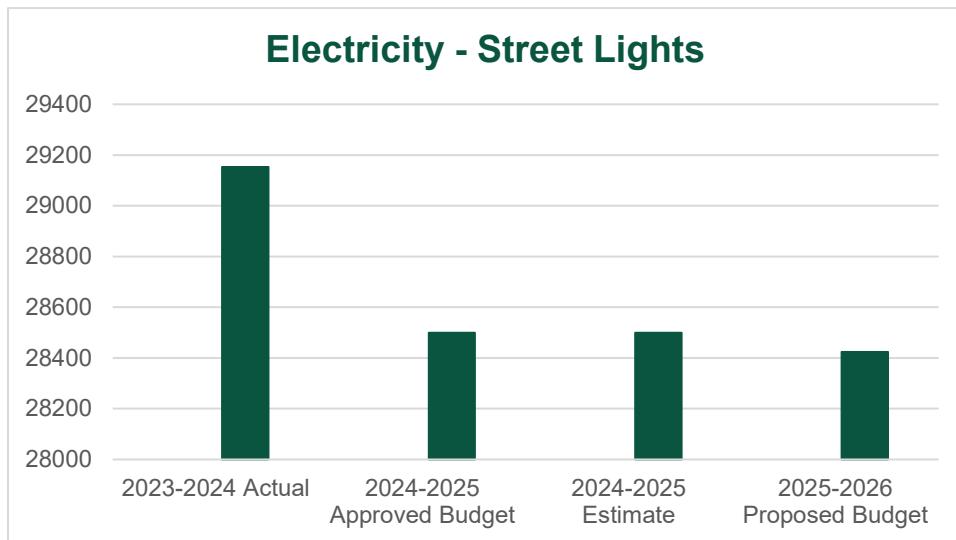
## Contractual

<b>Brush Pick Up</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$25,150	\$24,150	\$25,150

Accounts for annual Spring and Fall brush pick-up services.

<b>Electricity - Streetlights</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$28,500	\$28,500	\$28,424

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



<b>Equipment Rental</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$9,500	\$9,500	\$12,950

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



**Contractual (cont'd)**

<b>Engineering Review</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$8,068	\$30,000	\$68,840

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

<b>Description</b>	<b>Quantity</b>	<b>Cost</b>	<b>Total Costs</b>
Park area traffic studies	4	\$10,000	\$40,000
Lane Ct. Bridge inspection	1	\$2,500	\$2,500
Knolls ped bridge inspection	1	\$2,500	\$2,500
On-site storm water review complaints	6	\$1,200	\$7,200
Coordination meetings/in-house engineering	104	\$160	\$16,640

<b>Fees / Dues / Subscriptions</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$1,170	\$910	\$4,615

Accounts for the Public Works department's participation in various organizations. These organizational memberships provide services such as training, professional development, and useful information. New for FY 2025/2026 is the addition of JULIE locate funding.

<b>Description</b>	<b>Quantity</b>	<b>Cost</b>	<b>Total Costs</b>
American Public Works Association (APWA)	1	\$170	\$170
CDL Renewal	5	\$65	\$325
Illinois Public Works Mutual Aid (IPWMAN)	1	\$100	\$100
J.U.L.I.E.	1	\$2,875	\$2,875
Suburban Tree Consortium	1	\$575	\$575

<b>Fuel / Mileage / Wash</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$16,000	\$16,000	\$16,990

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

<b>Internet / Website Hosting</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$5,700	\$10,600	\$2,070

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

<b>Informational Technology Services</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$8,500	\$16,300	\$16,615

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.

<b>J.U.L.I.E. (Locates)</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$2,650	\$2,650	\$0

Accounts for the costs associated with locating underground utilities prior to digging or excavating. These costs also include locating services performed by a contractor. Funding moved to Fees / Dues / Subscriptions for FY 2025/2026.

<b>Jet Cleaning Services</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$35,000	\$33,487	\$35,000

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



**Contractual (cont'd)**

<b>Landscape Maintenance</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$84,465	\$84,465	\$107,675

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.

<b>Detail Information</b>	<b>2024-2025 Budget</b>
Routine Maintenance	\$88,725
Beautification Maintenance (Municipal Campus)	\$13,800
Beautification Maintenance (Route 83 Entry Signs)	\$4,200
Beautification Maintenance (Route 83 Entry Signs Mulch)	\$950

<b>Maintenance</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$77,300	\$74,185	\$81,895

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

<b>Detail Information</b>	<b>2024-2025 Budget</b>
Black Gold triple trap	\$6,000
Electrical work	\$2,200
Fence / gate repairs	\$5,500
FSS maintenance and contract inspection	\$750
Garage door maintenance	\$2,500
Garage door maintenance	\$1,095
HVAC contract	\$6,300
HVAC PW heater repairs	\$1,500
Plumbing repairs	\$2,750
RAGS Electric – costs outside of contract	\$12,550
RAGS Electric – street light contract	\$9,000
RPZ (backflow) testing	\$1,750
Vehicle maintenance	\$30,000

<b>Mosquito Abatement Services</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$38,770	\$38,770	\$39,590

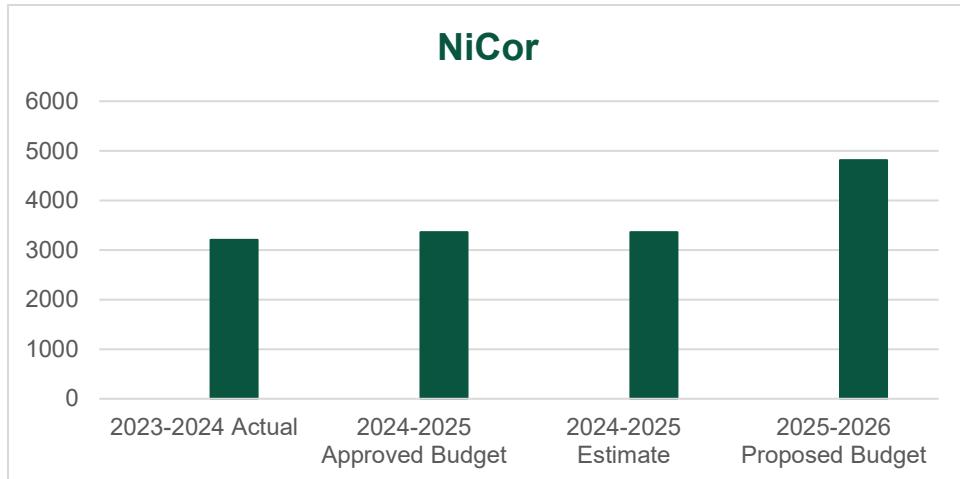
Accounts for Mosquito Abatement services.



**Contractual (cont'd)**

<b>Nicor Gas</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$3,360	\$3,360	\$4,813

Accounts for the cost of natural gas to heat Public Works facilities. Staff projects the annual budget based on a three-year average.



<b>Salt</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$22,000	\$22,000	\$21,900

Anti-icing/de-icing liquids and sidewalk salt will be purchased with this fund. Untreated bulk rock salt purchases are being made with Motor Fuel tax funds.

<b>Sanitary User Charge</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$300	\$161	\$161

Accounts for sewer maintenance charges with DuPage County.

<b>Snow Removal Contract</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$148,400	\$148,400	\$135,000

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

<b>Stormwater Improvements</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$90,000	\$148,000	\$135,000

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

<b>Street Improvements</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$180,500	\$192,300	\$228,000

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.

Detail Information	2025-2026 Budget
Flatwork program (year 3)	\$135,000
Average trip hazard repair	\$45,000
Materials - dirt, seed, stone, mulch, and irrigation supplies	\$48,000



### **Contractual (cont'd)**

<b>Telephones</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$3,564	\$3,564	\$3,146

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

<b>Traffic Signals</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$11,127	\$17,607	\$17,607

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.

<b>Traffic Signals</b>
63 <sup>rd</sup> Street & Clarendon Hills Road (County)
Kingery Highway and 67 <sup>th</sup> Street (IDOT)
Kingery Highway and 72 <sup>nd</sup> Court (IDOT)
Kingery Highway and 75 <sup>th</sup> Street (IDOT)

<b>Training</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$6,070	\$1,070	\$6,844

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.

	<b>Qty</b>	<b>Unit Training Cost</b>	<b>Total Training Cost</b>
Construction site runoff control	1	\$200	\$200
Phase II NPDES MS4	1	\$624	\$624
Applicator licenses	2	\$360	\$720
APWA NPWW	5	\$100	\$500
APWA PWX 2025	5	\$500	\$2,500
Staking University	1	\$1,000	\$1,000
IPSI	1	\$850	\$850
NIPSTA First responder training	3	\$150	\$450

<b>Tree Maintenance</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$132,000	\$154,000	\$218,250

Accounts for tree removal, stump removal, planting, and tree trimming services.

<b>Detail Description</b>	<b>2024-2025 Budget</b>
Apex planting fees	\$4,500
Community tree costs	\$6,875
Tree maintenance program (year 3)	\$125,000
Safety complaint removals	\$75,000
Park tree costs	\$6,875



### **Contractual (cont'd)**

<b>Uniforms</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$2,500	\$2,500	\$1,750

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

### **Commodities**

<b>Office Supplies</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$3,500	\$3,500	\$1,300

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

<b>Operating Supplies and Equipment</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$23,620	\$23,620	\$12,750

Accounts for supplies for maintenance of facilities.

<b>Road Signs</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$8,000	\$44,000	\$11,600

Accounts for materials for street sign repairs and replacement including posts, anchors, sign blanks, and reflective paper. Staff projects the annual budget based on a three-year average.

<b>Emergency Equipment</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$1,500	\$0	\$2,500

Accounts for emergency and unplanned equipment.



## 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	2025-2026 Budget	2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget
10-55-310-611	Grants	\$660,000	\$600,000	\$0	\$0	\$0
10-55-320-600	Motor Fuel Tax	\$300,000	\$350,000	\$350,000	\$200,000	\$350,000
10-55-320-601	Rebuild Illinois Bond	\$0	\$0	\$0	\$0	\$0
10-55-330-102	Transfer from Water Fund	\$86,000	\$2,050,000	\$50,000	\$50,000	\$50,000
10-55-330-101	Transfer from General Fund	\$4,948,472	\$2,509,120	\$2,449,640	\$1,953,900	\$1,775,000
	General Obligation Bond	\$1,750,000	\$0	\$0	\$0	\$0
10-55-330-112	Tax Increment Financing	\$0	\$0	\$0	\$0	\$0
<hr/>						
<b>Total Sources/Revenue</b>		<b>\$7,744,472</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	\$1,100,000
	Village Equipment	\$50,000	\$100,000	\$255,800	\$261,900	\$1,025,000
	Village Facilities	\$6,679,312	\$408,000	\$206,000	\$192,000	\$0
	Water Infrastructure	\$0	\$2,000,000	\$0	\$0	\$0
<hr/>						
<b>Total Uses/Expenditures</b>		<b>\$7,084,472</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	2024-25 Costs
	10	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	2024-25 Costs
	1	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	2024-25 Costs
	2	Borse Community Park Improvement Project Phase III	Parks	Upgrade and installation of a playground, shelter / restroom, splash pad	General Fund / G.O. Bond	\$5,743,025
	8	CL17 Replacement	Public Works	Replacement of a CL17 Chlorine Analyzer	Water Fund	\$21,000
	3	Creekside Park Improvement Project Phase II	Parks	Upgrade and installation of 3 bridges at Creekside	General Fund	\$844,047
	7	Park Drinking Fountains	Public Works	Replacement of all drinking fountains at all parks	General Fund	\$24,000
	9	Sample Station Replacement	Public Works	Replacement of sample station	Water Fund	\$15,000
	4	Waterford Park Pour-in-Place Surface	Parks	Pour-in-Place surface at Waterford Park	General Fund	\$18,652
	5	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 \$6,679,312**

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 – \$5,743,025.
- 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
- 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

<b>VILLAGE FACILITIES</b>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2026/2027 Costs
		Lane Court Bridge	Public Works	Bridge rehabilitation and replacement (Phase I – engineering)	General Fund	\$110,000
		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
		Public Works Site Improvements	Public Works	Parking lot patching, seal coating, and fencing repairs	General Fund	\$48,000

<b>WATER INFRASTRUCTURE</b>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2024/2025 Costs
		Water Meter Replacement	Public Works	Village-wide water meter replacement	Water Fund	\$2,000,000



## **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 (Phase II and III engineering)	General Fund	\$206,000



## **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
		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
		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	2028/2029 Costs
		Lane Court bridge	Public Works	Bridge rehabilitation and replacement	General Fund	\$192,000



## **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
		Police Vehicle Replacement	Police	Four (4) administrative vehicles w/upfitting	General Fund	\$225,000
		Traverse City Hydrant Replacement	Public Works	Five (5) year program to replace all Traverse City hydrants	Water Fund	\$50,000
		Waterford Playground	Parks	Upgrade Waterford playground and tennis court	General Fund	\$750,000



## Water Fund Summary

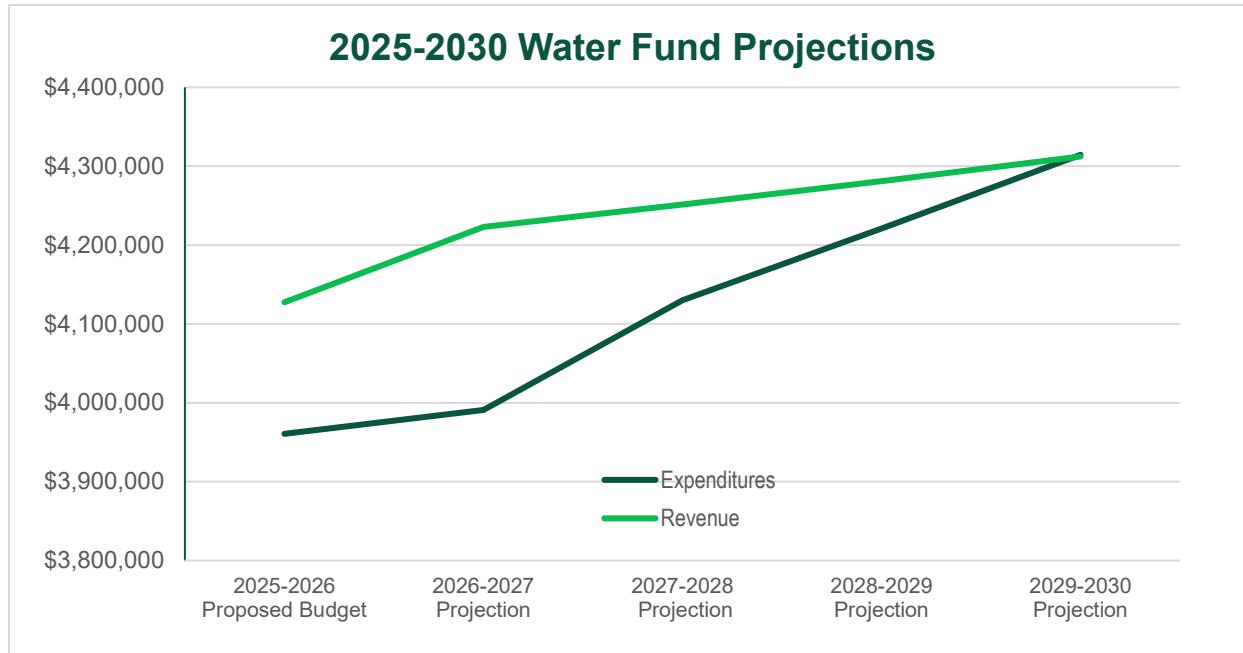
<b>REVENUES</b>					
	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24- 25 Estimate and 25-26 Proposed
Taxes	\$4,010,171	\$3,891,175	\$3,998,139	\$4,127,432	\$129,292
<b>TOTAL WATER FUND REVENUES</b>	<b>\$4,010,171</b>	<b>\$3,891,175</b>	<b>\$3,998,139</b>	<b>\$4,127,432</b>	<b>\$129,292</b>
<b>EXPENDITURES</b>					
	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24- 25 Estimate and 25-26 Proposed
Personnel	\$662,110	\$778,934	\$897,333	\$928,740	\$31,407
Contractual	\$2,738,216	\$2,632,948	\$2,811,754	\$2,755,638	-\$56,116
Commodities	\$72,182	\$105,200	\$117,070	\$67,780	-\$49,290
Capital Maint / Debt Service	\$350,516	\$177,512	\$122,512	\$122,512	\$0
Capital Improvement Program	\$87,192	\$0	\$0	\$86,000	\$86,000
<b>TOTAL OPERATING</b>	<b>\$3,565,273</b>	<b>\$3,694,594</b>	<b>\$3,948,669</b>	<b>\$3,874,670</b>	<b>-\$73,999</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,652,465</b>	<b>\$3,694,594</b>	<b>\$3,948,669</b>	<b>\$3,960,670</b>	<b>\$12,001</b>
<b>Operating Deficit/Surplus</b>	<b>\$444,898</b>	<b>\$196,581</b>	<b>\$49,471</b>	<b>\$252,762</b>	<b>\$203,291</b>
<b>Total Deficit Surplus</b>	<b>\$357,706</b>	<b>\$196,581</b>	<b>\$49,471</b>	<b>\$166,762</b>	<b>\$117,291</b>



## Water Fund

### Five-Year Projections

REVENUES					
	2025-2026 Projection	2026-2027 Projection	2027-2028 Projection	2028-2029 Projection	2029-2030 Projection
Taxes	\$4,127,432	\$4,223,165	\$4,251,231	\$4,280,995	\$4,312,331
<b>TOTAL WATER FUND REVENUES</b>	<b>\$4,127,432</b>	<b>\$4,223,165</b>	<b>\$4,251,231</b>	<b>\$4,280,995</b>	<b>\$4,312,331</b>
	2025-2026 Projection	2026-2027 Projection	2027-2028 Projection	2028-2029 Projection	2029-2030 Projection
Personnel	\$928,740	\$956,602	\$985,300	\$1,014,859	\$1,045,305
Contractual	\$2,755,638	\$2,838,307	\$2,895,073	\$2,952,975	\$3,012,034
Commodities	\$67,780	\$69,813	\$71,559	\$73,348	\$75,181
Capital Maint/Debt Service	\$122,512	\$126,187	\$128,080	\$130,001	\$131,951
Capital Improvement Program	\$86,000	\$0	\$50,000	\$50,000	\$50,000
<b>TOTAL OPERATING</b>	<b>\$3,874,670</b>	<b>\$3,990,910</b>	<b>\$4,080,012</b>	<b>\$4,171,183</b>	<b>\$4,264,472</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,960,670</b>	<b>\$3,990,910</b>	<b>\$4,130,012</b>	<b>\$4,221,183</b>	<b>\$4,314,472</b>
<b>Operating Deficit/Surplus</b>	<b>\$252,762</b>	<b>\$232,255</b>	<b>\$171,219</b>	<b>\$109,812</b>	<b>\$47,859</b>
<b>Total Deficit/Surplus</b>	<b>\$166,762</b>	<b>\$232,255</b>	<b>\$121,219</b>	<b>\$59,812</b>	<b>-\$2,141</b>
<b>Fund Balance</b>	<b>\$2,629,141</b>	<b>\$2,744,105</b>	<b>\$2,750,360</b>	<b>\$2,803,917</b>	<b>\$2,748,219</b>

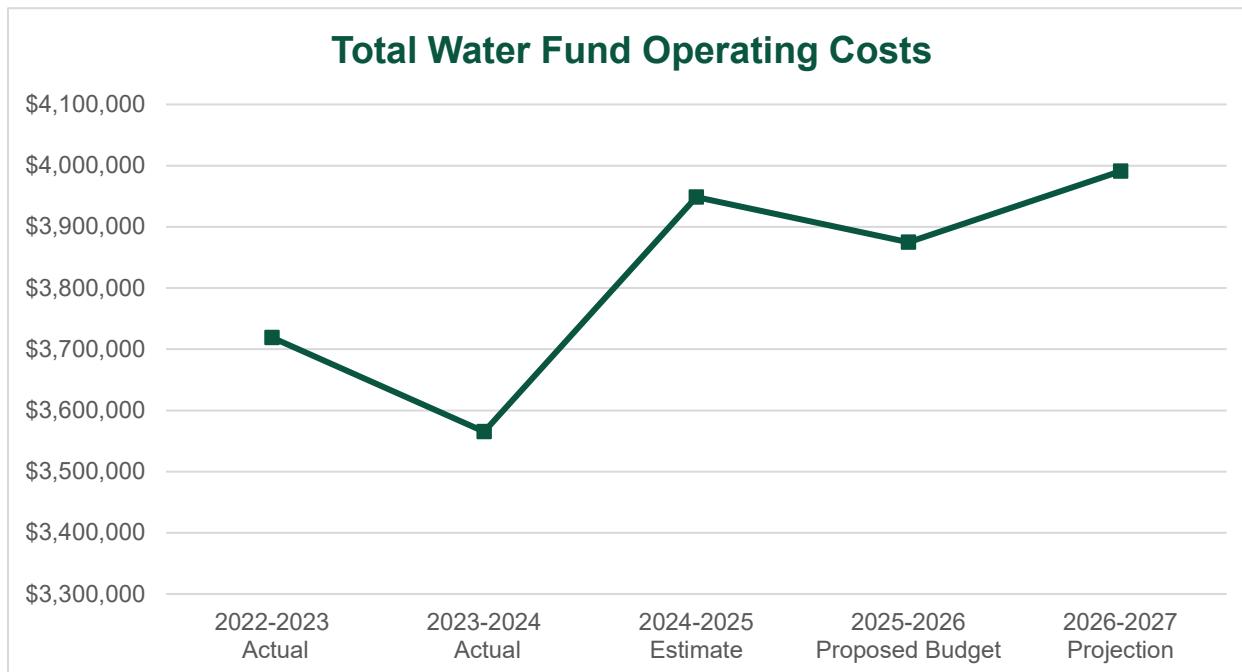




## Water Fund

### Summary Costs

	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>Personnel</b>	\$662,110	\$778,934	\$897,333	\$928,740	\$31,407
<b>Contractual</b>	\$2,738,216	\$2,632,948	\$2,811,754	\$2,755,638	-\$56,116
<b>Commodities</b>	\$72,182	\$105,200	\$117,070	\$67,780	-\$49,290
<b>Capital Maintenance</b>	\$350,516	\$177,512	\$122,512	\$122,512	\$0
<b>TOTAL OPERATING</b>	<b>\$3,565,273</b>	<b>\$3,694,594</b>	<b>\$3,948,669</b>	<b>\$3,874,670</b>	<b>-\$73,999</b>





**Water Fund**  
**Line-Item Detail**

Account Number	Category	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>PERSONNEL</b>						
	Regular Salaries	\$495,014	\$473,507	\$547,411	\$566,570	\$19,159
	Part-Time Salaries	\$18,902	\$20,800	\$10,896	\$11,277	\$381
	Overtime Salaries	\$50,014	\$50,440	\$48,549	\$50,249	\$1,699
	FICA Payments	\$30,510	\$25,184	\$33,498	\$34,671	\$1,172
	IMRF Payments	-\$34,368	\$54,824	\$66,450	\$68,775	\$2,326
	Insurance	\$75,384	\$78,363	\$114,712	\$118,727	\$4,015
	Police Pension	\$26,655	\$75,816	\$75,816	\$78,470	\$2,654
	<b>TOTAL PERSONNEL</b>	<b>\$662,110</b>	<b>\$778,934</b>	<b>\$897,333</b>	<b>\$928,740</b>	<b>\$31,407</b>
Account Number	Category	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>CONTRACTUAL</b>						
02-50-417-212	EDP Equipment / Software	\$0	\$0	\$0	\$0	\$0
02-50-417-263	EDP Licenses	\$1,353	\$41,456	\$44,000	\$42,310	-\$1,690
02-50-420-206	Electricity	\$5,089	\$7,500	\$0	\$0	\$0
02-50-405-245	Engineering Services	\$67,639	\$19,800	\$46,700	\$88,405	\$41,705
02-50-401-307	Fees Dues Subscriptions	\$36,423	\$3,724	\$900	\$2,506	\$1,606
02-50-401-309	Financial Services	\$100,310	\$102,355	\$105,062	\$108,214	\$3,152
02-50-401-303	Fuel / Mileage / Wash	\$4,841	\$10,800	\$9,250	\$8,000	-\$1,250
02-50-401-312	IRMA Premium	\$0	\$0	\$0	\$0	\$0
02-50-417-306	IT Consulting	\$0	\$0	\$0	\$0	\$0
02-50-430-425	J. U. L. I. E. Maintenance & Supply	\$0	\$0	\$0	\$0	\$0
02-50-430-299	Landscaping - Other	\$0	\$0	\$0	\$0	\$0
02-50-430-276	Leak Surveys	\$12,170	\$23,585	\$10,500	\$20,800	\$10,300
02-50-420-488	Maintenance - Pumps & Well	\$0	\$0	\$0	\$0	\$0
02-50-435-278	Meters Flow Testing	\$88	\$14,860	\$3,500	\$15,518	\$12,018
02-50-401-311	Postage & Meter Rent	\$9,238	\$10,000	\$12,400	\$12,400	\$0
02-50-401-302	Printing & Publishing	\$8,763	\$9,000	\$11,000	\$11,000	\$0
02-50-420-491	Pump Inspection & Repairs	\$2,640	\$1,200	\$1,320	\$700	-\$620
02-50-420-575	Purchase Of Water	\$1,727,177	\$1,717,460	\$1,716,416	\$1,759,326	\$42,910



Account Number	Category	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
02-50-410-501	Reimburse Overhead General Fund	\$0	\$0	\$0	\$0	\$0
02-50-420-362	Sampling Analysis	\$2,124	\$13,805	\$4,000	\$3,710	-\$290
02-50-415-273	Self-Insurance - Deductible	\$0	\$0	\$0	\$0	\$0
02-50-401-310	Special Projects	\$41,817	\$0	\$46,300	\$0	-\$46,300
02-50-430-280	Spoils Hauling	\$210,395	\$205,000	\$286,150	\$214,000	-\$72,150
02-50-430-281	Street Improvements	\$95,444	\$98,000	\$83,000	\$83,225	\$225
02-50-401-201	Telephones	\$2,990	\$8,040	\$5,075	\$6,758	\$1,683
02-50-401-304	Training	\$1,660	\$3,700	\$1,000	\$2,550	\$1,550
02-50-401-315	Uniforms	\$355	\$2,500	\$1,750	\$1,750	\$0
02-50-401-350	Vehicle Maintenance	\$43,552	\$35,663	\$33,163	\$15,000	-\$18,163
02-50-430-277	Water Distribution Repairs / Maintenance	\$356,142	\$295,000	\$370,742	\$348,666	-\$22,076
02-50-425-474	Wellhouse Repairs / Mtce - Exec Plaza	\$8,007	\$9,500	\$19,526	\$10,800	-\$8,726
<b>TOTAL CONTRACTUAL</b>		<b>\$2,738,216</b>	<b>\$2,632,948</b>	<b>\$2,811,754</b>	<b>\$2,755,638</b>	<b>-\$56,116</b>
Account Number	Category	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>COMMODITIES</b>						
02-50-420-361	Chemicals	\$318	\$500	\$0	\$0	\$0
02-50-435-463	Maintenance - Meter Equipment	\$0	\$0	\$0	\$0	\$0
02-50-430-476	Material & Supplies - Distribution	\$61,192	\$58,000	\$48,000	\$47,800	-\$200
02-50-425-475	Materials & Supplies- Standpipe / Pumphouse	\$5,289	\$5,500	\$2,100	\$2,400	\$300
02-50-435-462	Meter Replacement	\$0	\$15,500	\$37,000	\$0	-\$37,000
02-50-435-461	New Metering Equipment	\$1,005	\$8,000	\$19,000	\$0	-\$19,000
02-50-401-301	Office Supplies	\$0	\$200	\$1,470	\$250	-\$1,220
02-50-430-401	Operating Equipment	\$4,378	\$17,500	\$9,500	\$17,330	\$7,830
<b>TOTAL COMMODITIES</b>		<b>\$72,182</b>	<b>\$105,200</b>	<b>\$117,070</b>	<b>\$67,780</b>	<b>-\$49,290</b>



Account Number	Category	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>CAPITAL MAINTENANCE</b>						
02-50-440-700	Capital Outlay - Capitalized	-\$11,370	\$0	\$0	\$0	\$0
02-50-449-101	Depreciation Expense	\$257,752	\$0	\$0	\$0	\$0
02-50-440-694	Distribution System Replacement	\$20,946	\$55,000	\$0	\$0	\$0
02-50-401-405	Furniture & Office Equipment	\$0	\$0	\$0	\$0	\$0
02-50-449-102	Interest - Bond	\$8,383	\$8,964	\$8,964	\$8,964	\$0
02-50-449-105	Interest - IEPA Loan	\$11,841	\$13,393	\$13,393	\$13,393	\$0
02-50-449-104	Principal - Bond	\$11,829	\$11,829	\$11,829	\$11,829	\$0
02-50-440-626	Vehicles - New & Other	\$0	\$0	\$0	\$0	\$0
02-50-900-112	Transfer To Debt Service - 2015	\$8,726	\$45,918	\$45,918	\$45,918	\$0
02-50-449-106	Principal - IEPA Loan	\$42,409	\$42,408	\$42,408	\$42,408	\$0
02-50-900-109	Transfer to Water Capital Improvement	\$0	\$0	\$0	\$0	\$0
<b>TOTAL CAPITAL MAINTENANCE</b>		<b>\$350,516</b>	<b>\$177,512</b>	<b>\$122,512</b>	<b>\$122,512</b>	<b>\$0</b>



## Water Fund

### Line-Item Description

The Water Fund is an enterprise fund which means the fund operates as a business and user charges are the main source of revenue, as opposed to taxes or other general revenues. This fund is used to account for the revenue and expense activities associated with the delivery of water to customers.

The Willowbrook Water Fund includes operational activities performed by the following departments: Village Administrator's Office, Police and Public Works. The Village Administrator's Office performs support activities to assist with service operations and the overall management and administration of the fund and its associated operations. The Police Department performs minor assistance with Public Works as it pertains to traffic control related to water main breaks and snow control operations. Lastly, the Public Works Department performs general maintenance on the system such as water main break repairs, hydrant flushing, meter replacements, and water quality testing. Furthermore, these activities include responding to water and sewer customer inquiries, water and sewer billing, accounts payable, payroll, financial support, information technology support, and general management and administration.

### Personnel

<b>Salaries</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$473,507	\$547,411	\$566,570

Accounts for the salary expense for full-time employees that are allocated to the Water Fund.

<b>Salary Allocation by Fund</b>		
<b>Position</b>	<b>General Fund</b>	<b>Water Fund</b>
Village Administrator	80%	15%
Assistant to the Village Administrator	80%	15%
Director of Public Works	45%	55%
Public Works Foreman	45%	55%
Public Works Laborers (5)	45%	55%
Administrative Services Coordinator	15%	85%
Seasonal Help	45%	55%
Police Chief	95%	5%
(2) Deputy Police Chief	95%	5%
(4) Sergeants	95%	5%
(20) Police Officers	95%	5%
(2) Administrative Staff	95%	5%

<b>Part-Time Salaries</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$20,800	\$10,896	\$11,277

Accounts for seasonal staff. The fund allocation is identical to Regular Salaries.



## **Personnel (cont'd)**

<b>Overtime Salaries</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$50,440	\$48,549	\$50,249

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 for Public Works employees.

<b>FICA Payments</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$25,184	\$33,498	\$34,671

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.

<b>IMRF Payments</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$54,824	\$66,450	\$68,775

Accounts for a portion of the employer's share of the Illinois Municipal Retirement Fund (IMRF) pension contributions. The 2024 employer rate is 16.21% of IMRF wages, which includes salaries and OT wages. The fund allocation is identical to Regular Salaries.

<b>Insurance</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$78,363	\$114,712	\$118,727

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

<b>Police Pension</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$75,816	\$75,816	\$78,470

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

## **Contractual**

<b>EDP Licenses</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$41,456	\$44,000	\$42,310

Accounts for the EDP licensing & equipment, including the following software licenses:

<b>Description</b>	<b>Cost</b>
Aclara	\$19,100
BS&A Annual Fee	\$1,280
DropCountr	\$12,500
Metropolitan MetroCloud	\$1,680
Wately	\$7,750



**Contractual (cont'd)**

<b>Engineering Services</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$19,800	\$46,700	\$88,405

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

Vendor	Services
Christopher Burke Engineering	Consulting Water Operator
MGP	GIS Services
-	Lead Services Line Inventory

<b>Fees / Dues / Subscriptions</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$3,724	\$900	\$2,506

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

Description	Quantity	Cost	Total Costs
AWWA / ISAWWA	3	\$87	\$261
BSI	1	\$495	\$495
JULIE	1	\$1,600	\$1,600
MCWWA	3	\$50	\$150

<b>Financial Services</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$102,355	\$105,062	\$108,214

The Village Board entered into a three-year contract with Lauterbach & Amen for daily financial operations for the Village.

<b>Fuel / Mileage / Wash</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$10,800	\$9,250	\$8,000

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

<b>Leak Survey Services</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$23,585	\$10,500	\$20,800

Accounts for annual leak detection services. These costs assist staff with the maintenance of the Village's water distribution system.

Vendor	Services
Christopher B. Burke Engineering	Consulting Water Operator
-	System-wide Leak Survey



### **Contractual (cont'd)**

<b>Meter Flow Testing Services</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$14,860	\$3,500	\$15,518

Accounts for meter flow testing services on an annual basis.

<b>Postage &amp; Meter Rental</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$10,000	\$12,400	\$12,400

VariVerge outsourced water bill mailing. Notification letter submittals. Split with printing.

<b>Printing &amp; Publishing</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$9,000	\$11,000	\$11,000

Accounts for the cost to print snow routes and utility maps for the use of Public Works staff. VariVerge outsourced water bill mailing. Split with postage.

<b>Pump Inspection and Repairs</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$1,200	\$1,320	\$700

Accounts for preventive maintenance and repairs to pump stations within the Village.

<b>Purchase of Water</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$1,717,460	\$1,716,416	\$1,759,326

Accounts for water purchases from the DuPage Water Commission. The estimated number of gallons for the Village is based on a two-year average of water gallons purchased with the expected increase from the DuPage Water Commission.

<b>Sampling Analysis Services</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$13,805	\$4,000	\$3,710

Accounts for routine sample testing that is required by the Illinois Environmental Protection Agency.

<b>Spoil Hauling</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$205,000	\$286,150	\$214,000

Accounts for the hauling of spoil from street sweeping and street excavations. The budgeted amount is based on a three-year average. Includes stone hauling into the public works yard as well.



**Contractual (cont'd)**

<b>Street Improvement Services</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$98,000	\$83,000	\$83,225

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.

	<b>Asphalt Repair</b>	<b>Concrete Repair</b>	<b>Other</b>
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			

<b>Telephones</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$8,040	\$5,075	\$6,758

Accounts for monthly services through AT&T and Comcast. Staff projects the annual budget based on a three-year average.

<b>Training</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$3,700	\$1,000	\$2,550

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.

	<b>Qty</b>	<b>Unit Training Cost</b>	<b>Subtotal Training Cost</b>	<b>Unit Travel Cost</b>	<b>Subtotal Travel Cost</b>	<b>Total Travel &amp; Training Cost</b>
ISAWWA	1	\$150	\$150	\$0	\$0	\$150
Locate Training	1	\$800	\$800	\$200	\$200	\$1,000
Watercon	2	\$400	\$800	\$300	\$600	\$1,400

<b>Uniforms</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$2,500	\$1,750	\$1,750

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

	<b>Qty</b>	<b>Unit Cost</b>	<b>Total Cost</b>
Boots	4	\$350	\$1,400
Clothing	4	\$250	\$1,000
Personnel Protective Equipment	4	\$275	\$1,100

<b>Vehicle Maintenance</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$35,663	\$33,163	\$15,000

Accounts for vehicle maintenance on an as-needed basis.



### Contractual (cont'd)

<b>Water Distribution Repairs / Maintenance</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$295,000	\$370,742	\$348,666

Accounts for service costs related to distributing water including new outsourcing initiatives of hydrant flushing, valve exercising, hydrant painting.

<b>Wellhouse Repairs / Maintenance</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$9,500	\$19,526	\$10,800

Accounts for annual repairs and maintenance services to wellhouses within the Village.

### Commodities

<b>Material and Supplies – Water Distribution</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$58,000	\$48,000	\$47,800

Accounts for emergency and unplanned equipment related to the water distribution system.

<b>Material and Supplies – Standpipe / Pumphouse</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$5,500	\$2,100	\$2,400

Accounts for emergency and unplanned equipment-related standpipe/pumphouses.

<b>Office Supplies</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$200	\$1,470	\$250

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

<b>Operating Equipment</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$17,500	\$9,500	\$17,330

Accounts for cost of safety upgrades, supplies, or minor repairs. This account also includes first aid kits and supplies, gloves, protective eyewear, disinfectant supplies, and high visibility safety vests.

### Capital Maintenance / Debt Service

<b>Interest – Bond</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$8,964	\$8,964	\$8,964

Accounts for the Water Fund's portion of the interest on the 2015 GO ARS Bond approved by the Board to fund certain capital projects, including the remodeling of the Police station.

<b>Interest – IEPA Loan</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$13,393	\$13,393	\$13,393

Accounts for interest on the loan from the Illinois Environmental Protection Agency (IEPA) to fund the painting of the water tower.



<b>Principal – Bond</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$11,829	\$11,829	\$11,829

Accounts for the Water Fund's portion of the principal on the 2015 GO ARS Bond approved by the Board to fund certain capital projects, including the remodeling of the Police station.

<b>Principal – IEPA Loan</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$42,408	\$42,408	\$42,408

Accounts for the principal on the loan from the Illinois Environmental Protection Agency (IEPA) to fund the painting of the water tower.

<b>Transfer to Debt Service – 2015 Loan</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$45,918	\$45,918	\$45,918

Accounts for the transfer of funds to the Debt Service Fund for the Water Fund's portion of the debt service payment on the 2015 GO ARS Bond approved by the Board to fund certain capital projects, including remodeling of the Police station.

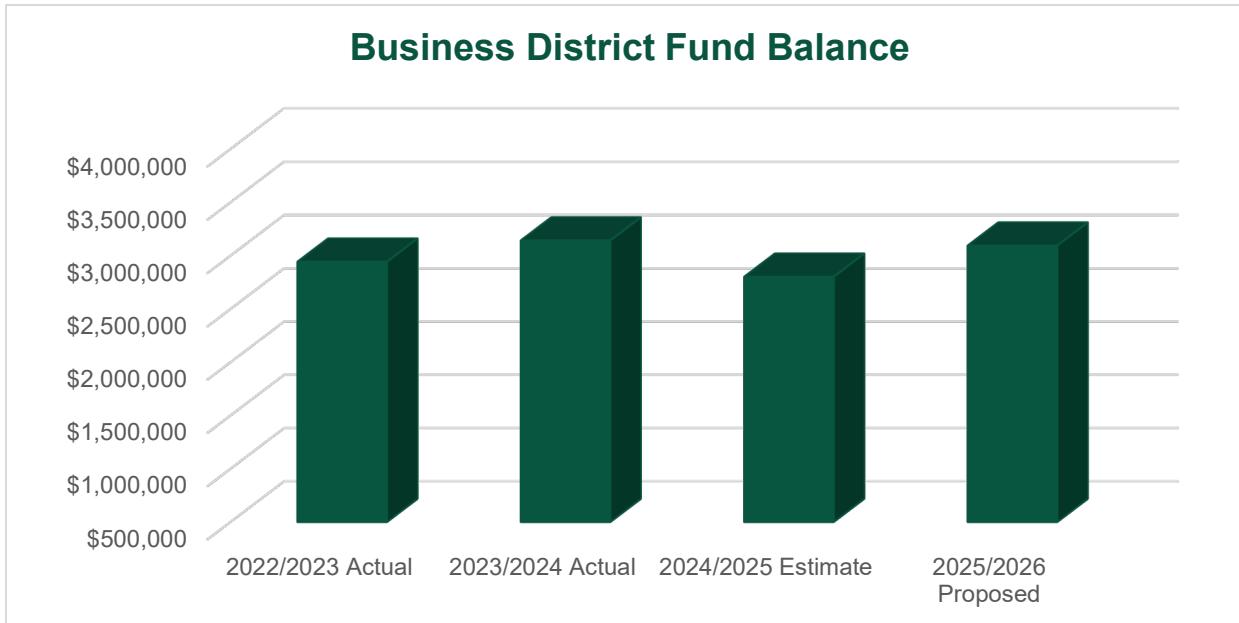


## Business District Fund

### Fund Summary

<b>REVENUES</b>					
	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24- 25 Estimate and 25-26 Proposed
Taxes	\$716,528	\$665,759	\$702,267	\$833,869	\$131,602
Interest Income	\$0	\$0	\$84,045	\$154,692	\$70,647
<b>TOTAL BUSINESS DISTRICT FUND REVENUES</b>	<b>\$716,528</b>	<b>\$665,759</b>	<b>\$786,312</b>	<b>\$988,561</b>	<b>\$202,249</b>
<b>EXPENDITURES</b>					
	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24- 25 Estimate and 25-26 Proposed
Personnel	\$155,063	\$170,258	\$134,611	\$129,596	-\$5,016
Contractual	\$452,470	\$296,013	\$708,824	\$411,933	-\$296,891
Commodities	\$0	\$0	\$0	\$0	\$0
Capital Maintenance	\$0	\$0	\$0	\$0	\$0
<b>TOTAL BUSINESS DISTRICT FUND EXPENDITURES</b>	<b>\$607,532</b>	<b>\$466,271</b>	<b>\$843,435</b>	<b>\$541,529</b>	<b>-\$301,906</b>
<b>SURPLUS / DEFICIT</b>	<b>\$108,996</b>	<b>\$199,488</b>	<b>-\$141,168</b>	<b>\$292,340</b>	<b>\$433,508</b>
<b>FUND BALANCE</b>	<b>\$2,942,669</b>	<b>\$3,142,158</b>	<b>\$2,801,501</b>	<b>\$3,093,841</b>	<b>\$292,340</b>

### Business District Fund Balance





## Business District Fund

### Line-Item Detail

Account Number	Category	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>PERSONNEL</b>						
	Regular Salaries	\$120,723	\$133,309	\$90,407	\$94,023	\$3,616
	Part-Time Salaries	\$0	\$0	\$0	\$0	\$0
	Overtime Salaries	\$0	\$0	\$10,000	\$0	-\$10,000
	IMRF Pension	\$19,986	\$21,645	\$11,735	\$12,204	\$469
	FICA Payments	\$9,830	\$10,277	\$5,180	\$5,387	\$207
	Health Insurance	\$4,524	\$5,027	\$17,290	\$17,981	\$692
<b>TOTAL PERSONNEL</b>		<b>\$155,063</b>	<b>\$170,258</b>	<b>\$134,611</b>	<b>\$129,596</b>	<b>-\$5,016</b>
Account Number	Category	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>CONTRACTUAL</b>						
	Consulting Services	\$0	\$0	\$21,925	\$0	-\$21,925
15-15-401-242	Legal Fees	\$58,099	\$50,000	\$45,000	\$45,000	\$0
15-15-455-514	Sales Tax Rebate - PFM	\$273,463	\$136,043	\$136,043	\$136,000	-\$43
15-15-455-513	Sales Tax Rebate - Town Center	\$115,318	\$103,000	\$500,000	\$225,000	-\$275,000
15-15-745-224	Traffic Maintenance Signals	\$5,589	\$6,970	\$5,856	\$5,933	\$77
<b>TOTAL CONTRACTUAL</b>		<b>\$452,470</b>	<b>\$296,013</b>	<b>\$708,824</b>	<b>\$411,933</b>	<b>-\$296,891</b>



## **Business District Fund**

### **Line-Item Description**

The Willowbrook Business District, located at Route 83 (Kingery Highway) and Plainfield Road, encompasses the Willowbrook Town Center with over 182,000 square feet of retail space, and The Willows, anchored by Pete's Fresh Market grocery store, with over 100,000 square feet of retail space. Both areas continue to develop with expansion through outlet businesses.

#### **Personnel**

<b>Regular Salaries</b>	<b>2024-2025 Budget</b>	<b>2024-2025 Estimate</b>	<b>2025-2026 Budget</b>
	\$133,309	\$90,407	\$94,023

Accounts for the following salary expenses:

	General Fund	Water Fund	Business District Fund
Village Administrator	80%	15%	5%
Assistant to the Village Administrator	80%	15%	5%
Director of Community Development	80%	0%	20%
Deputy Director of Community Development	80%	0%	20%
Permit Technician	80%	0%	20%

<b>IMRF Pension</b>	<b>2024-2025 Budget</b>	<b>2024-2025 Estimate</b>	<b>2025-2026 Budget</b>
	\$21,645	\$11,735	\$12,204

Accounts for a portion of the employer's share of the Illinois Municipal Retirement Fund (IMRF) pension contributions. The 2024 employer rate is 16.21% of IMRF wages, which includes salaries and OT wages. The fund allocation is identical to regular Salaries.

<b>FICA Payments</b>	<b>2024-2025 Budget</b>	<b>2024-2025 Estimate</b>	<b>2025-2026 Budget</b>
	\$10,277	\$5,180	\$5,387

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

<b>Insurance</b>	<b>2024-2025 Budget</b>	<b>2024-2025 Estimate</b>	<b>2025-2026 Budget</b>
	\$5,027	\$17,290	\$17,981

Accounts for a portion of health insurance expenses related to the above-mentioned Regular Salaries.



**Contractual**

<b>Consulting Services</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$0	\$21,925	\$0

Accounts for consulting services related to the Business District Fund.

<b>Legal Fees</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$50,000	\$45,000	\$45,000

Accounts for litigation services related to the Business District Fund.

<b>Sales Tax Rebate – Town Center</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$103,000	\$500,000	\$225,000

Accounts for sales tax rebate related to the Town Center development.

<b>Sales Tax Rebate – PFM</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$136,043	\$136,043	\$136,000

Accounts for sales tax rebate related to Pete's Fresh Market.

<b>Traffic Maintenance Signals</b>	2024-2025 Budget	2024-2025 Estimate	2025-2026 Budget
	\$6,970	\$5,856	\$5,933

Accounts for maintenance of traffic maintenance signals within the Business District Fund.



## **Motor Fuel Tax (MFT) Fund**

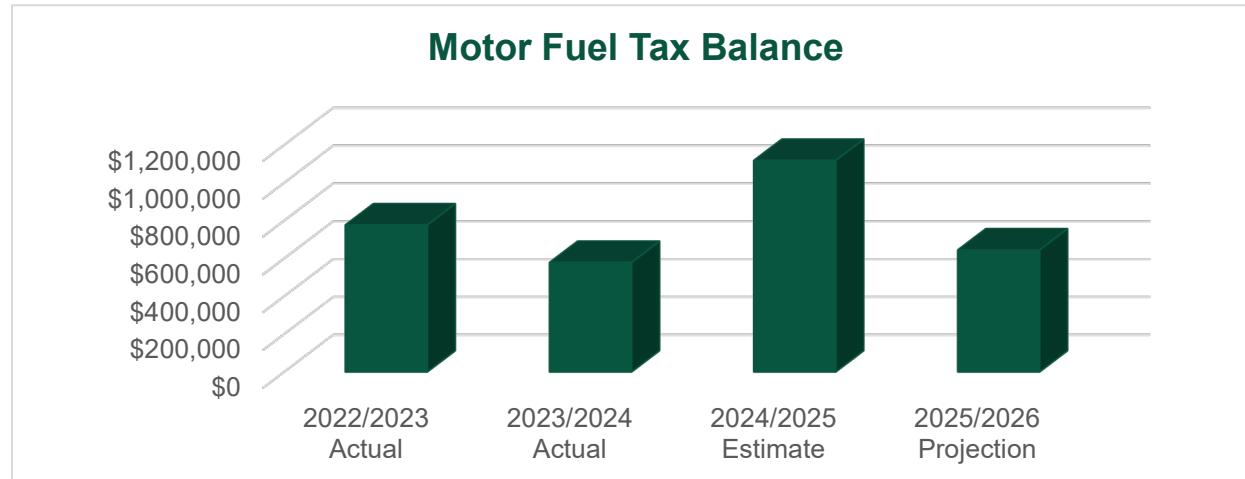
### Summary

REVENUES					
	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
MFT Taxes	\$430,181	\$372,870	\$438,785	\$447,560	\$8,776
Rebuild Illinois Bond Allotments	\$0	\$0	\$0	\$0	\$0
Investment Income	\$61,136	\$25,000	\$45,993	\$25,750	-\$20,243
<b>TOTAL REVENUES</b>	<b>\$491,192</b>	<b>\$397,870</b>	<b>\$484,778</b>	<b>\$473,310</b>	<b>-\$11,467</b>
EXPENDITURES					
	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
Contractual	\$25,275	\$171,623	\$97,654	\$381,624	\$283,970
<b>TOTAL EXPENDITURES</b>	<b>\$25,275</b>	<b>\$171,623</b>	<b>\$97,654</b>	<b>\$381,624</b>	<b>\$283,970</b>
<b>FUND BALANCE</b>	<b>\$776,311</b>	<b>\$578,110</b>	<b>\$1,117,442</b>	<b>\$644,047</b>	

### Line-Item Detail

	2023-2024 Actual	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
<b>CONTRACTUAL</b>					
Engineering	\$0	\$0	\$31,015	\$10,000	-\$21,015
Salt	\$25,275	\$0	\$66,639	\$22,809	-\$43,830
Street Maintenance	\$0	\$0	\$0	\$348,815	\$348,815
<b>TOTAL CONTRACTUAL</b>	<b>\$25,275</b>	<b>\$0</b>	<b>97,654</b>	<b>\$381,614</b>	<b>\$283,970</b>

### Motor Fuel Tax Balance





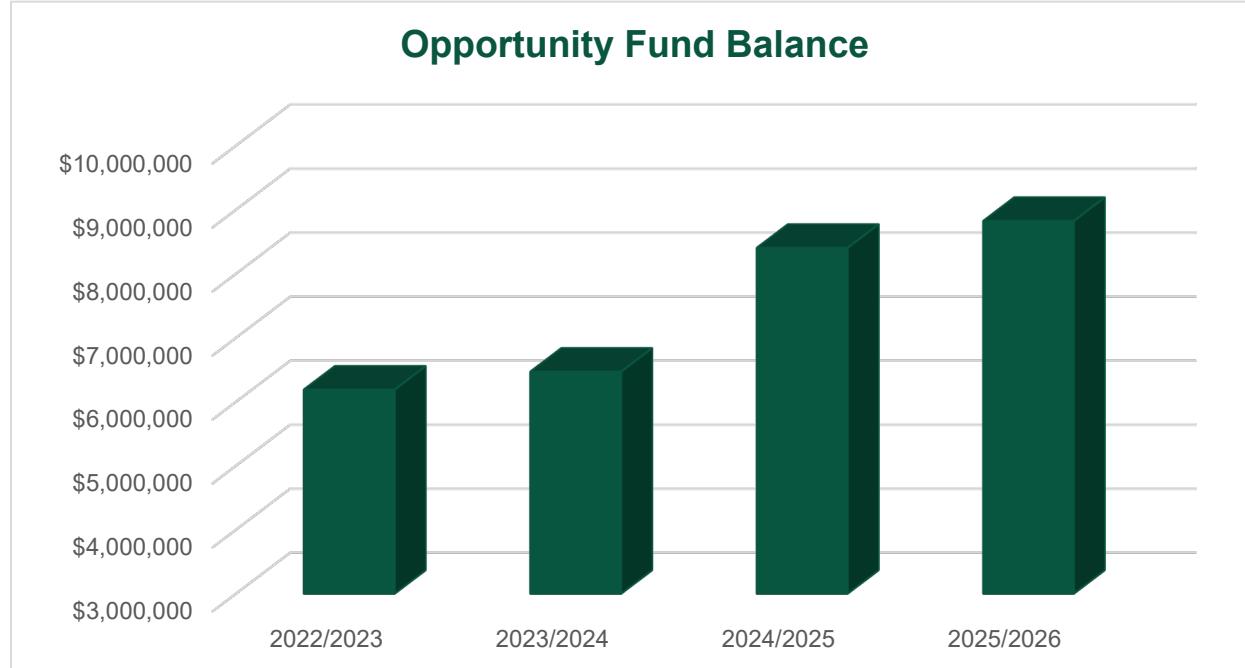
## Opportunity Reserve (OR) Fund

The Opportunity Reserve fund will receive any surplus from the General Fund that is approved by the Board of Trustees. This reserve will add future budget flexibility as it will be available for potential capital projects, economic development, debt payments, unforeseen events or need. Any expenditure from this fund must be appropriated and approved by the Board of Trustees.

### Summary

REVENUES				
	2023-2024 Actual	2024-2025 Actual	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
Sale – Fixed Assets	\$0	\$220,602	\$0	-\$220,602
General Fund Transfer	\$543,479	\$1,736,181	\$0	-\$1,736,181
Interest Income	\$12,144	\$353,373	\$420,204	\$66,831
<b>TOTAL REVENUES</b>	<b>\$555,622</b>	<b>\$2,310,156</b>	<b>\$420,204</b>	<b>-\$1,889,952</b>
EXPENDITURES				
	2023-2024 Actual	2024-2025 Actual	2025-2026 Proposed Budget	Difference between 24-25 Estimate and 25-26 Proposed
Purchase – Fixed Assets	\$275,000	\$376,393	\$0	-\$376,393
<b>TOTAL EXPENDITURES</b>	<b>\$275,000</b>	<b>\$376,393</b>	<b>\$0</b>	<b>-\$376,393</b>
<b>FUND BALANCE</b>	<b>\$6,470,309</b>	<b>\$8,404,072</b>	<b>\$8,824,276</b>	<b>\$420,204</b>

### Opportunity Fund Balance





## **TIF Redevelopment District Fund**

The Willowbrook Redevelopment Corridor Redevelopment District Project area is a Tax Increment Financing (TIF) District generally bounded by Illinois Route 83 (Kingery Highway) to the west, 72nd Court to the north, Soper Road and Madison Street to the east, and the I-55 expressway to the south, and including all adjacent rights-of-way.

### **Summary**

<b>REVENUES</b>			
	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget
TIF Revenue	\$153,000	\$281,639	\$294,313
Interest Income	\$0	\$12,558	\$16,181
<b>TOTAL REVENUES</b>	<b>\$153,000</b>	<b>\$294,197</b>	<b>\$310,493</b>

<b>EXPENDITURES</b>			
	2024-2025 Approved Budget	2024-2025 Estimate	2025-2026 Proposed Budget
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>FUND BALANCE</b>	\$305,765	\$446,962	\$765,857
<b>TIF Redevelopment District Fund Balance</b>			

