



Village of WILLOWBROOK

Mayor

Frank A. Trilla

Village Clerk

Gretchen Boerwinkle

Village Trustees

Mark L. Astrella

Sue Berglund

Umberto Davi

Michael Mistele

Gayle Neal

Gregory Ruffolo

A SPECIAL MEETING OF THE BOARD OF TRUSTEES OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON THURSDAY, JANUARY 15, 2026 AT 5:30 P.M. AT THE COMMUNITY RESOURCE CENTER, 825 MIDWAY DRIVE, IN THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS.

1. CALL TO ORDER
2. ROLL CALL
3. PLEDGE OF ALLEGIANCE
4. VISITOR'S BUSINESS – Public Comment is Limited to Three Minutes Per Person
5. DISCUSSION – BUDGET WORKSHOP #1
 - a. 2025/2026 General Fund Budget Update
 - b. 2026-2031 Capital Improvement Program (CIP)
6. ADJOURNMENT



Proud Member of the
Illinois Route 66 Scenic Byway



Village of
WILLOWBROOK

**Village Administrator's
Office**

BUDGET WORKSHOP #1

AGENDA ITEM NO: 5.

DATE: January 15, 2026

SUBJECT:

DISCUSSION OF THE FOLLOWING ITEMS:

- a. 2025/2026 General Fund Budget Update
- b. 2026-2031 Capital Improvement Program (CIP)

STAFF REPORT

TO: Mayor Trilla and Board of Trustees
FROM: Amy Curtin, Chief Financial Officer
Alex Arteaga, Assistant 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 15, 2026 – Budget Workshop #1
 - **2025-2026 General Fund Budget Update,**
 - **2026-2031 Capital Improvement Program (CIP)**
2. February 12, 2026 – Budget Workshop #2
 - 2025-2026 General Fund Budget Update
 - 2026-2027 General Fund Proposed Budget Discussion
3. March 13, 2025 – Budget Workshop #3
 - 2025-2026 General Fund Budget Update
 - 2025-2026 & 2026-2027 Water Fund Review,
 - 2025-2026 & 2026-2027 Business District Fund Review

1. GENERAL FUND PROJECTIONS FOR 2025-2026 FISCAL YEAR

Over the past three years, the local economy has continued to exceed expectations in terms of growth in sales and revenue. Most of the major General Fund revenue categories have seen significant increases from projections and prior year actuals. In April 2025, the Village Board adopted the 2025-2026 budget that had a projected surplus of \$182,827.

While some of the actual revenues received to date have performed better than initially anticipated, the Village continues to remain cautious and optimistic regarding the current economy. Sales taxes and income taxes continue to outperform the budgeted estimates that were approved by the Board in April 2025. Of course, these projections will vary depending on the full economic impact.



REVENUE			
	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
TAXES	\$14,233,120	\$15,929,129	\$1,696,009
INTERGOVERNMENTAL	\$660,000	\$1,287,815	\$627,815
LICENSES AND PERMITS	\$681,732	\$925,983	\$244,251
FINES	\$1,275,616	\$1,338,435	\$62,819
CHARGES FOR SERVICES	\$969,077	\$1,061,788	\$92,711
MISCELLANEOUS	\$986,377	\$1,073,014	\$86,637
INTEREST INCOME	\$276,750	\$213,098	-\$63,652
TOTAL GENERAL FUND REVENUE	\$19,082,672	\$21,829,262	\$2,746,590

The chart above outlines the current estimate for 2025-26 General Fund revenues. This projection reflects a growing tax base, driven primarily by elastic revenue sources such as sales tax, home rule sales tax, and income tax. Significant revenue increases are anticipated from sales tax, home rule sales tax, income tax, building permits and grants.

While revenues are trending higher, total expenditures have also increased due to emergency response costs, key strategic projects, and additional staffing. Public Works experienced a notable increase in expenditures related to stormwater events that occurred during the fiscal year. Community Development and Parks and Recreation also saw higher spending driven by rollover costs for strategic initiatives, including the Comprehensive Plan and the implementation of new building permit software. Parks and Recreation expenditures further increased due to continued demand for Active Adult programming, which required additional staffing. This increased activity also generated approximately \$200,000 in additional revenue. Despite these expenditure increases, the General Fund is still projected to close the year with a surplus of \$1,568,525.

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

EXPENDITURES			
	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25- 26 Budget and Estimate
Village Administrator's Office* (VAO)	\$2,725,917	\$2,876,308	\$150,391
Community Development	\$608,877	\$773,821	\$164,944
Parks and Recreation	\$1,166,485	\$1,651,802	\$485,317
Police	\$7,277,661	\$7,582,983	\$305,242
Public Works	\$1,659,652	\$1,846,110	\$186,458
TOTAL OPERATING COSTS	\$13,438,592	\$14,730,944	\$1,292,352
Capital Improvement Program	\$5,461,252	\$5,404,075	-\$57,177
TOTAL EXPENDITURES	\$18,899,844	\$20,135,019	\$1,235,175

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



GENERAL FUND PROJECTION			
REVENUES			
	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
TAXES	\$14,233,120	\$15,929,129	\$1,696,009
INTERGOVERNMENTAL	\$660,000	\$1,287,815	\$627,815
LICENSES AND PERMITS	\$681,732	\$925,983	\$244,251
FINES	\$1,275,616	\$1,338,435	\$62,819
CHARGES FOR SERVICES	\$969,077	\$1,061,788	\$92,711
MISCELLANEOUS	\$986,377	\$1,073,014	\$86,637
INTEREST INCOME	\$276,750	\$213,098	-\$63,652
TOTAL GENERAL FUND REVENUES	\$19,082,672	\$21,829,262	\$2,746,590
EXPENDITURES			
	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
Village Administrator's Office* (VAO)	\$2,725,917	\$2,876,308	\$150,391
Community Development	\$608,877	\$773,821	\$164,944
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Public Works	\$1,659,652	\$1,846,110	\$186,458
TOTAL OPERATING COSTS	\$13,438,592	\$14,730,944	\$1,292,352
Capital Improvement Program	\$5,461,252	\$5,404,075	-\$57,177
TOTAL EXPENDITURES	\$18,899,844	\$20,135,019	\$1,235,175
TOTAL FUND PERFORMANCE			
	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
Surplus/Deficit	\$182,827	\$1,568,525	\$1,385,697
Fund Balance	\$5,516,333*	\$6,517,030	\$1,000,697
Fund Balance Percentage	41%	44%	3%

*Updated to reflect the 2024-25 ACFR and transfer to the Opportunity Reserve Fund

2. CAPITAL IMPROVEMENT PROGRAM (CIP)

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



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

The projects listed in the 2025-2026 draft CIP reflect a \$9,665,553 budget, including \$5,562,063 for road and sidewalk infrastructure, \$2,241,000 for equipment and fleet, and \$39,100 for Village facilities. The attached draft budget includes a summary of the 2026-2031 CIP sources and uses along with a breakdown of the major projects. The projects slated for the years 2026-2031 of the 5-year CIP are for planning purposes only, as funding for those years will be appropriately allocated by the Board of Trustees during annual budget cycles.

Road and Sidewalk Infrastructure \$5,562,063

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:

- Prairie Trail Park Traffic & Pedestrian Improvements – signage and crosswalks – \$1,690
- Farmingdale Park Traffic & Pedestrian Improvements – signage and crosswalks – \$3,200
- Waterford Park Traffic & Pedestrian Improvements – signage and crosswalks – \$7,040
- MFT Road Resurfacing Program – \$610,133 Project includes:
 - 61st St. (Bentley Ave.- C/H Road)
 - 68th St. (Adams St. - S. Madison St.)
 - 67th Pl. (631 67th - Madison)
 - 69th St. (Adams - End)
 - Caitlin Ct. (68th St. - End)
- Willow Manor Stormwater Improvements – stormwater improvements – \$4,940,000

Village Equipment and Fleet \$2,241,000

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

- Public Works Vehicle Replacement – purchase of a new dump truck equipped with plow – \$277,000
- Water Meter/AMI Program – Purchase and installation of water meter AMI system - \$1,948,000
- Police Drone Program – Drone program to support all Village department operations - \$16,000

Village Facilities \$39,100

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

- Willow Pond Park Fountain and Aerator – Replacement of fountain and pond aerator – \$6,700
- Prairie Trail Park Drinking Fountain – Replacement of drinking fountain – \$7,700
- Ridgemoor Park Drinking Fountain – Replacement of drinking fountain – \$7,700
- Borse Park Fountain and Aerator – Installation of a new fountain and pond aerator – \$17,000



Water Infrastructure \$1,321,700

The replacement or rehabilitation of water infrastructure in the Village is included in this category. Highlights of the next fiscal year include:

- Hydrant Replacement – Hydrant replacement program – \$48,000
- Valve Replacement – Valve replacement program – \$62,300
- B-box Replacement – B-box replacement program – \$95,400
- Joliet Road – Water Main replacement – Replacement of 300' of water main on Joliet Road – \$128,000
- Willow Manor – Water Main Replacement – Water main replacement – \$988,000



Village of
WILLOWBROOK

OPERATING BUDGET

FISCAL YEAR 2026/2027



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General Fund Summary

	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
Taxes	\$14,390,393	\$14,233,120	\$15,929,129	\$1,696,009
Intergovernmental	\$187,063	\$660,000	\$1,287,815	\$627,815
Licenses And Permits	\$1,132,173	\$681,732	\$925,983	\$244,251
Fines	\$1,262,967	\$1,275,616	\$1,338,435	\$62,819
Charges For Services	\$806,124	\$969,077	\$1,061,788	\$92,711
Miscellaneous	\$846,896	\$986,377	\$1,073,014	\$86,637
Interest Income	\$213,519	\$276,750	\$213,098	-\$63,652
TOTAL GENERAL FUND REVENUES	\$18,839,133	\$19,082,672	\$21,829,262	\$2,746,590
	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
Village Administrator's Office (VAO) *	\$3,488,354	\$2,725,917	\$2,876,308	\$150,391
Community Development	\$626,039	\$608,877	\$773,821	\$164,944
Parks and Recreation	\$1,118,191	\$1,166,485	\$1,651,802	\$485,317
Police	\$6,983,950	\$7,277,661	\$7,582,983	\$305,242
Public Works	\$1,783,654	\$1,659,652	\$1,846,110	\$186,458
Capital Improvement Program	\$1,819,415	\$5,461,252	\$5,404,075	-\$57,177
TOTAL OPERATING	\$14,000,188	\$13,438,592	\$14,730,944	\$1,292,352
TOTAL EXPENDITURES	\$15,819,603	\$18,899,844	\$20,135,019	\$1,235,175

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



Elected Officials – Board of Trustees

(Board of Trustees and Board of Police Commissioners)

Board of Trustees

Summary Costs

	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
Personnel	\$79,688	\$0	\$76,777	\$73,288	-\$3,489
Contractual	\$4,996	\$0	\$19,300	\$14,944	-\$4,356
Commodities	\$14	\$0	\$250	\$200	-\$50
Capital Maintenance	\$0	\$0	\$0	\$0	\$0
TOTAL	\$84,697	\$0	\$96,327	\$88,432	-\$7,895





Board of Trustees

Line-Item Detail

Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
PERSONNEL						
	Regular Salaries	\$0	\$73,280	\$69,887	\$67,500	-\$2,387
	Part-Time Salaries	\$73,004	\$0	\$0	\$0	\$0
	Overtime Salaries	\$0	\$0	\$0	\$0	\$0
	FICA Payments	\$5,863	\$5,479	\$6,023	\$5,788	-\$235
	Health Insurance	\$0	\$0	\$0	\$0	\$0
	Life Insurance	\$822	\$857	\$867	\$0	-\$867
TOTAL PERSONNEL		\$79,688	\$79,616	\$76,777	\$73,288	-\$3,489
Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
CONTRACTUAL						
01-05-410-307	Fees / Dues / Subscriptions	\$3,276	\$8,809	\$7,500	\$6,500	-\$1,000
01-05-410-303	Fuel / Mileage / Wash	\$0	\$0	\$0	\$0	\$0
01-05-410-302	Printing & Publishing	\$0	\$0	\$0	\$0	\$0
01-05-420-365	Public Relations	\$315	\$1,795	\$0	\$1,500	\$1,500
01-05-410-201	Telephones	\$0	\$84	\$300	\$444	\$144
01-05-410-304	Training	\$1,405	\$2,180	\$11,500	\$6,500	-\$5,000
TOTAL CONTRACTUAL		\$4,996	\$12,868	\$19,300	\$14,944	-\$4,356
Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
COMMODITIES						
01-05-410-301	Office Supplies	\$14	\$166	\$250	\$200	-\$50
TOTAL COMMODITIES		\$14	\$166	\$250	\$200	-\$50
Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
CAPITAL MAINTENANCE						
TOTAL CAPITAL MAINTENANCE		\$0	\$0	\$0	\$0	\$0



Elected Officials – Board of Police Commissioners

(Board of Trustees and Board of Police Commissioners)

Board of Police Commissioners

Summary Costs

	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
Personnel	\$281	\$284	\$328	\$255	-\$73
Contractual	\$3,905	\$5,793	\$3,916	\$2,900	-\$1,016
Commodities	\$0	\$0	\$0	\$0	\$0
TOTAL	\$4,186	\$6,077	\$4,244	\$3,155	-\$1,089





Board of Police Commissioners

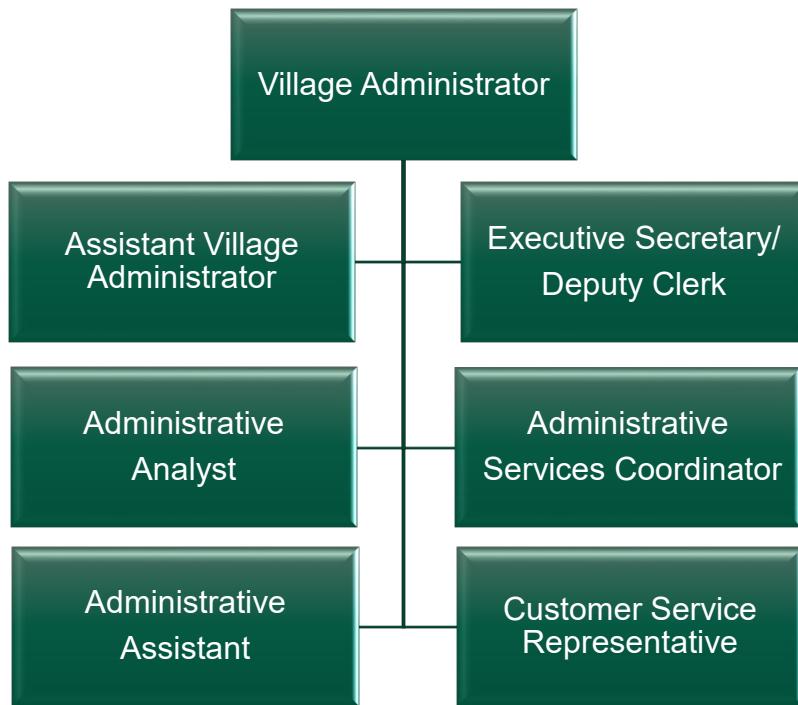
Line-Item Detail

Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
PERSONNEL						
	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	\$0	-\$10
	Health Insurance	\$0	\$0	\$0	\$0	\$0
	Life Insurance	\$270	\$274	\$318	\$255	-\$63
	TOTAL PERSONNEL	\$281	\$284	\$328	\$255	-\$73
Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
CONTRACTUAL						
01-07-440-543	Exams – Physical	\$2,634	\$5,393	\$3,043	\$2,500	-\$543
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	\$0	\$473	\$0	-\$473
01-07-435-304	Schools / Conferences/Travel	\$0	\$0	\$0	\$0	\$0
	TOTAL CONTRACTUAL	\$3,905	\$5,793	\$3,916	\$2,900	-\$1,016
Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
COMMODITIES						
01-05-410-301	Office Supplies	\$0	\$0	\$0	\$0	\$0
	TOTAL COMMODITIES	\$0	\$0	\$0	\$0	\$0
Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
CAPITAL MAINTENANCE						
	TOTAL CAPITAL MAINTENANCE	\$0	\$0	\$0	\$0	\$0



Village Administrator's Office – Administration

(Administration and Finance)

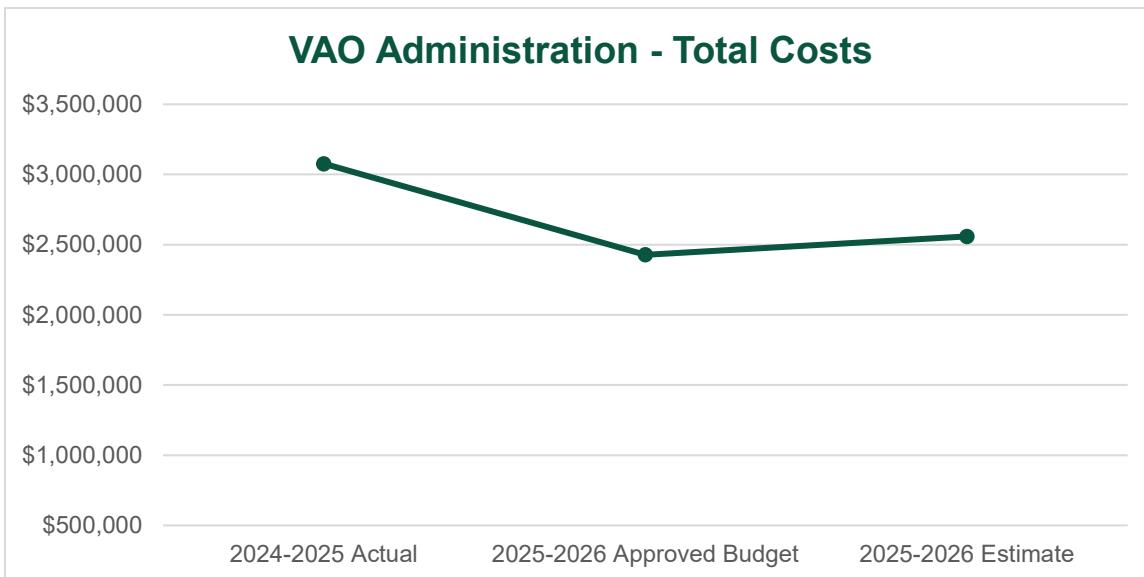




Village Administrator's Office – Administration

Summary Costs

	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
Personnel	\$714,111	\$819,614	\$772,438	\$920,676	\$148,238
Contractual	\$2,144,373	\$2,250,446	\$1,647,719	\$1,642,560	-\$17,758
Commodities	\$8,145	\$5,007	\$4,500	\$4,837	\$337
Capital Maintenance	\$0	\$2,063	\$0	\$0	\$0
Other	\$3,000	\$0	\$3,000	\$3,000	\$0
TOTAL	\$2,869,629	\$3,077,129	\$2,427,657	\$2,571,074	\$130,817





Village Administrator's Office – Administration

Line-Item Detail

Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
PERSONNEL						
	Regular Salaries	\$457,145	\$557,975	\$566,150	\$698,878	\$132,728
	Part-Time Salaries	\$0	\$0	\$0	\$0	\$0
	Overtime Salaries	\$0	\$0	\$0	\$0	\$0
	FICA Payments	\$35,051	\$41,604	\$41,568	\$44,260	\$2,692
	IMRF Payments	\$107,309	\$79,807	\$82,701	\$83,726	\$1,025
	Insurance	\$114,606	\$140,228	\$82,019	\$93,812	\$11,793
TOTAL PERSONNEL		\$714,111	\$819,614	\$772,438	\$920,676	\$148,238
Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
CONTRACTUAL						
01-10-471-253	Administrative Services	\$0	\$0	\$0	\$0	\$0
01-10-485-602	Building Improvements	\$0	\$9,861	\$5,000	\$0	-\$5,000
01-10-455-355	Commissary Provision	\$8,506	\$6,371	\$5,000	\$4,193	-\$807
01-10-490-799	Contingencies	\$329,529	\$217,104	\$25,000	\$19,897	-\$5,103
01-10-455-315	Copy Service	\$1,800	\$1,800	\$1,800	\$1,800	\$0
01-10-460-267	Document Storage / Scanning	-\$2,239	\$600	\$0	\$3,600	\$3,600
01-10-460-212	EDP Equipment / Software	\$885	\$0	\$0	\$0	\$0
01-10-460-263	EDP Licenses	\$29,612	\$55,831	\$20,491	\$29,236	\$8,745
01-10-466-240	Energy / ComEd (835 Midway)	\$1,930	\$0	\$2,000	\$163	-\$1,837
01-10-455-307	Fees / Dues / Subscription	\$54,916	\$12,827	\$19,581	\$23,630	\$4,049
01-10-455-303	Fuel / Mileage / Wash	\$3,058	\$1,215	\$2,300	\$300	-\$2,000
01-10-460-306	Information Technology Services	\$82,875	\$17,234	\$20,000	\$22,876	\$2,876
01-10-480-272	Insurance –IRMA	\$0	\$281,251	\$0	\$0	\$0



Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
01-10-460-225	Internet / Website Hosting	\$37,157	\$25,688	\$3,352	\$3,249	-\$103
01-10-466-293	Landscape - Village Hall	\$0	\$0	\$0	\$0	\$0
01-10-470-239	Legal Services	\$263,307	\$199,939	\$185,000	\$186,788	\$1,788
01-10-466-228	Maintenance - Building	\$200,957	\$190,384	\$264,710	\$217,407	-\$47,303
01-10-466-236	Nicor Gas (835 Midway)	\$2,501	\$2,329	\$1,000	\$1,160	\$160
01-10-471-425	Other Professional Services	\$4,200	\$13,563	\$25,000	\$36,231	\$11,231
01-10-455-131	Personnel Recruitment	\$1,122	\$1,035	\$1,000	\$2,216	\$1,216
01-10-455-311	Postage & Meter Rent	\$11,156	\$5,219	\$10,000	\$13,643	\$3,643
01-10-455-302	Printing & Publishing	\$12,269	\$25,010	\$5,500	\$5,028	-\$472
01-10-475-365	Public Relations	\$293	\$1,300	\$1,500	\$1,000	-\$500
01-10-466-251	Sanitary (835 Midway)	\$717	\$448	\$500	\$425	-\$75
01-10-480-273	Self-Insurance – Deductible	\$35,105	\$78,523	\$0	\$0	\$0
01-10-455-306	Special Projects	\$0	\$55,035	\$5,000	\$0	-\$5,000
01-10-455-201	Telephones	\$10,531	\$5,264	\$2,710	\$15,629	\$12,919
01-10-455-304	Training	\$20,316	\$6,107	\$8,500	\$20,563	-\$537
01-10-900-112	Transfer To Debt Service - 2015	\$323,065	\$325,706	\$323,745	\$323,745	\$0
01-10-900-115	Transfer To Debt Service – 2022A	\$346,096	\$541,096	\$708,530	\$708,530	\$0
01-10-900-113	Transfer To Debt Service – 2022B	\$363,905	\$169,641	\$0	\$0	\$0
01-10-630-305	Tuition Reimbursement	\$0	\$0	\$0	\$0	\$0
01-10-401-315	Uniforms	\$0	\$0	\$0	\$1,250	\$0
01-10-485-642	Village Hall / Parks Signage	\$0	\$0	\$0	\$0	\$0
01-10-480-276	Wellness	\$806	\$65	\$500	\$0	-\$500
TOTAL CONTRACTUAL		\$2,144,373	\$2,250,446	\$1,647,719	\$1,629,961	-\$17,758

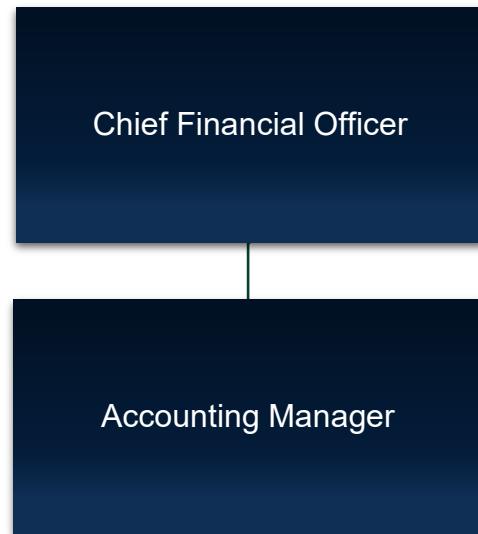


Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
COMMODITIES						
01-10-466-351	Building Maintenance Supplies	\$2,835	\$815	\$0	\$261	\$261
01-10-455-301	Office Supplies	\$5,310	\$4,192	\$4,500	\$4,576	\$76
	TOTAL COMMODITIES	\$8,145	\$5,007	\$4,500	\$4,837	\$337
Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
CAPITAL MAINTENANCE						
01-10-485-611	Furniture & Office Equipment	\$0	\$2,063	\$0	\$0	\$0
	TOTAL CAPITAL MAINTENANCE	\$0	\$2,063	\$0	\$0	\$0
Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
OTHER						
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
	TOTAL OTHER	\$3,000	\$0	\$3,000	\$3,000	\$0



Village Administrator's Office – Finance

(Administration and Finance)

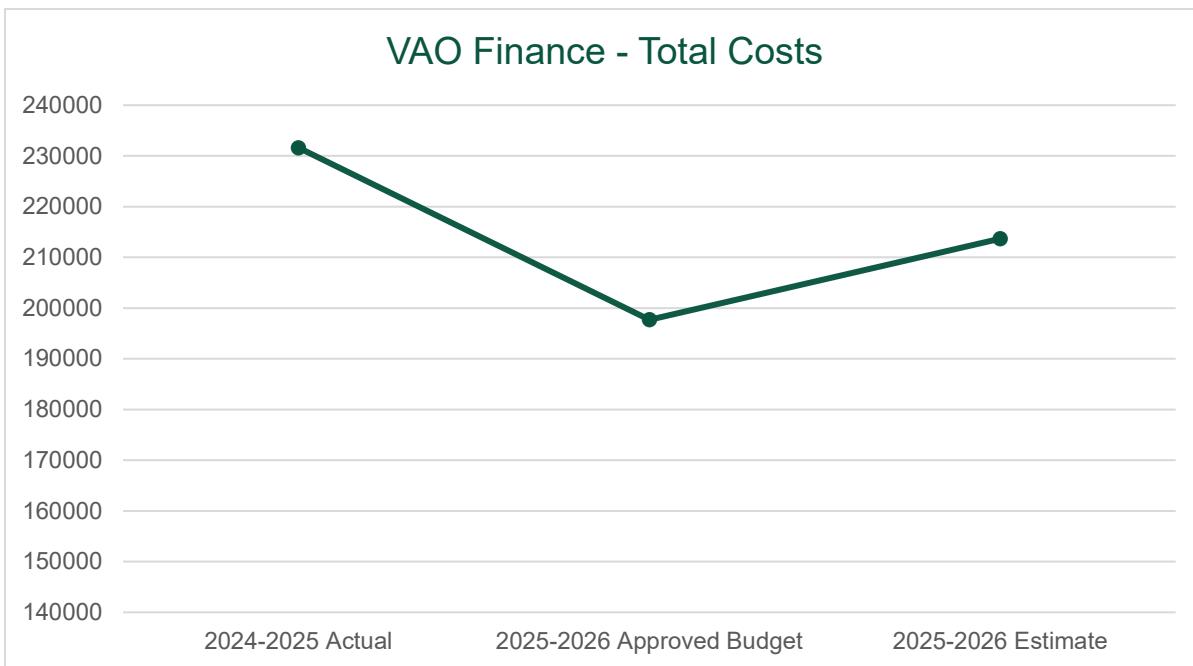




Village Administrator's Office – Finance

Summary Costs

	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
Personnel	\$0	\$0	\$0	\$0	\$0
Contractual	\$207,867	\$225,430	\$197,688	\$213,347	\$15,659
Commodities	\$343	\$6,191	\$0	\$150	\$150
Capital Maintenance	\$0	\$0	\$0	\$150	\$150
TOTAL	\$208,210	\$231,621	\$197,688	\$213,647	\$15,959





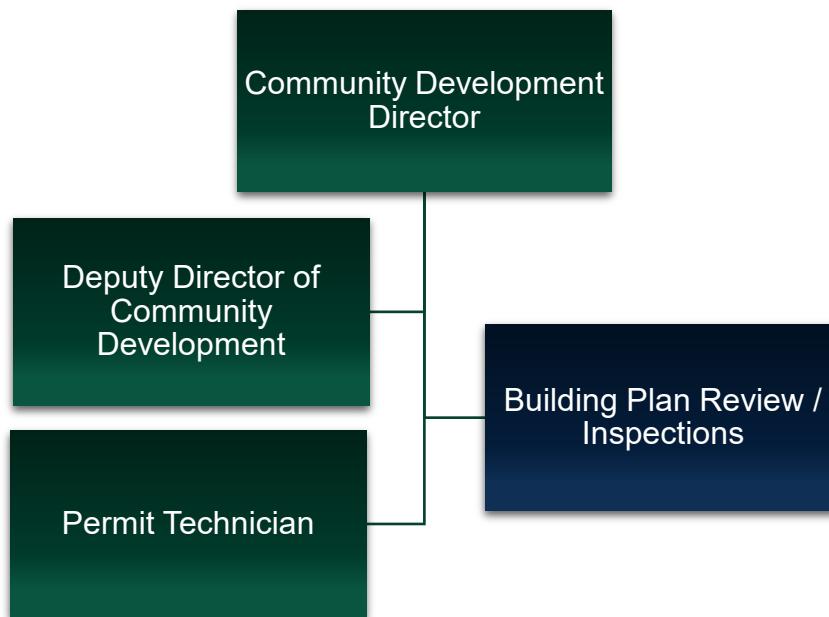
Village Administrator's Office – Finance

Line-Item Detail

Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
PERSONNEL						
	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
TOTAL PERSONNEL		\$0	\$0	\$0	\$0	\$0
Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
CONTRACTUAL						
01-25-620-251	Audit Services	\$34,978	\$35,900	\$27,217	\$27,040	-\$177
01-25-615-267	Document Storage / Scanning	\$0	\$0	\$0	\$0	\$0
01-25-615-263	EDP Licenses & Equipment / Software	\$12,053	\$4,181	\$8,026	\$11,434	\$3,408
01-25-610-307	Fees / Dues / Subscriptions	\$4,595	\$12,347	\$950	\$10,383	\$9,433
01-25-620-252	Outsourced Services – Financial Services	\$155,490	\$172,481	\$161,345	\$164,490	\$3,145
01-25-610-311	Postage & Meter Rent	\$200	\$171	\$0	\$0	\$0
01-25-610-302	Printing & Publishing	\$371	\$350	\$150	\$0	-\$150
01-25-610-304	Schools / Conferences / Travel	\$180	\$0	\$0	\$0	\$0
TOTAL CONTRACTUAL		\$207,867	\$225,430	\$197,688	\$213,347	\$15,659
Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
COMMODITIES						
01-25-610-301	Office Supplies	\$343	\$6,191	\$0	\$150	\$150
TOTAL COMMODITIES		\$343	\$6,191	\$0	\$150	\$150



Community Development

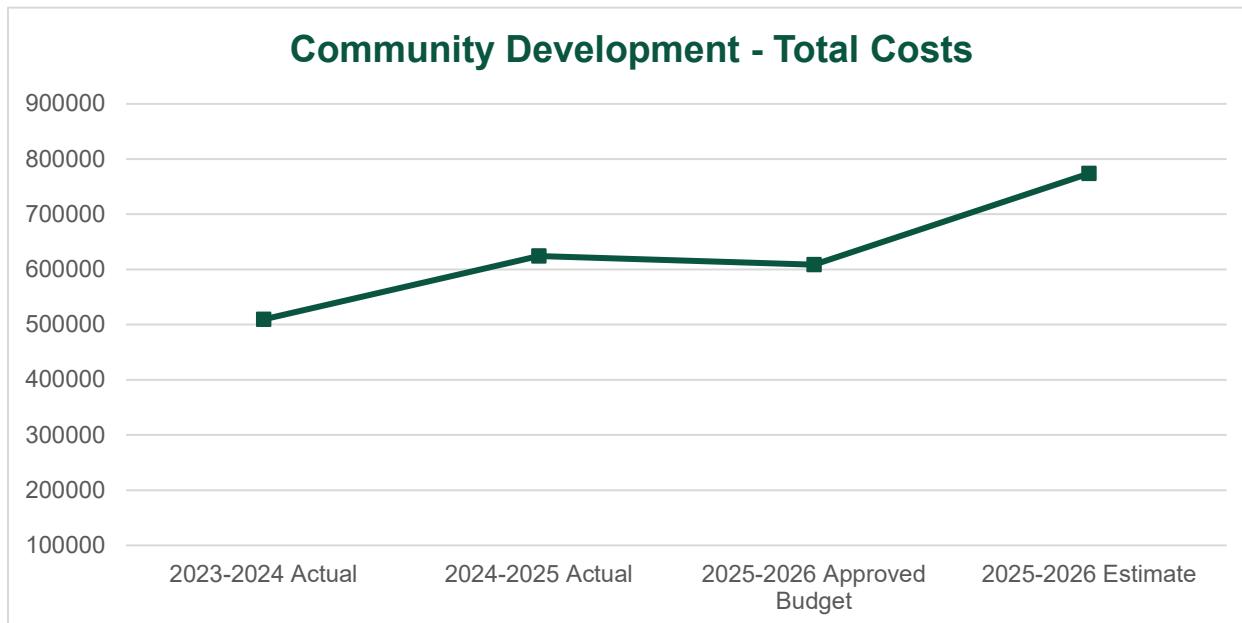




Community Development

Summary Costs

	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
Personnel	\$292,236	\$364,508	\$351,699	\$388,283	\$36,584
Contractual	\$215,607	\$255,491	\$254,178	\$382,538	\$128,360
Commodities	\$1,715	\$4,275	\$3,000	\$3,000	\$0
Capital Maintenance	\$0	\$0	\$0	\$0	\$0
TOTAL	\$509,558	\$624,274	\$608,877	\$773,821	\$164,944





Community Development

Line-Item Detail

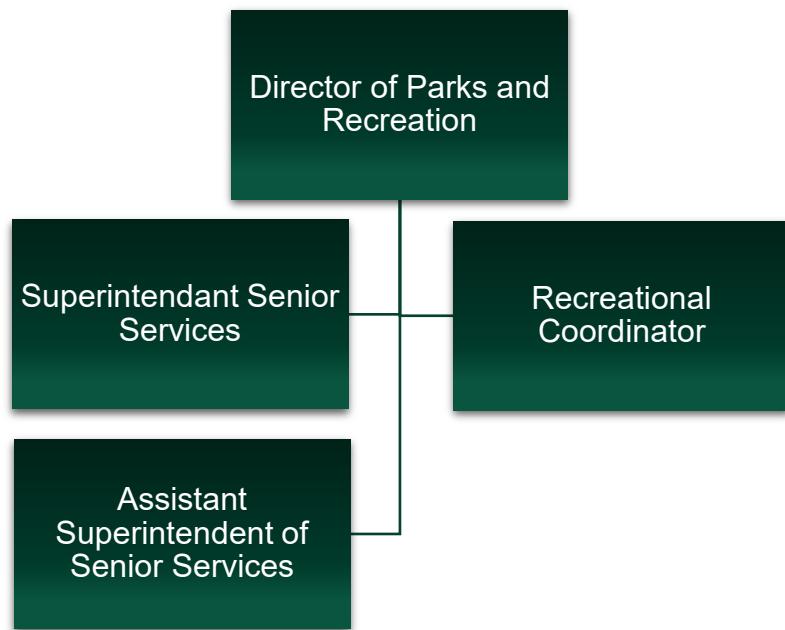
Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
PERSONNEL						
	Regular Salaries	\$192,775	\$255,644	\$249,131	\$270,174	\$21,043
	Part-Time Salaries	\$0	\$0	\$0	\$0	\$0
	Overtime Salaries	\$0	\$0	\$0	\$0	\$0
	FICA Payments	\$14,209	\$18,594	\$15,517	\$19,935	\$4,418
	IMRF Payments	\$30,306	\$38,326	\$34,383	\$43,145	\$8,762
	Health Insurance	\$54,946	\$51,944	\$52,668	\$55,028	\$2,360
TOTAL PERSONNEL		\$292,236	\$364,508	\$351,699	\$388,283	\$36,584
Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
CONTRACTUAL						
01-40-820-260	Building, Plan Review & Inspection Services	\$54,033	\$64,774	\$85,960	\$80,500	-\$5,460
01-40-830-119	Code Enforcement Services	\$9,210	\$10,845	\$15,000	\$11,700	-\$3,300
01-40-810-315	Copy Service	\$1,800	\$1,800	\$2,400	\$1,800	-\$600
01-15-820-248	Court Reporting Services	\$730	\$668	\$3,300	\$2,025	-\$1,275
01-40-815-267	Document Storage / Scanning	\$16,878	\$6,669	\$8,650	\$6,975	-\$1,675
01-40-815-263	EDP Licenses & Equipment / Software	\$1,807	\$1,600	\$43,000	\$52,800	\$9,800
01-15-515-305	EDP Personnel Training	\$0	\$0	\$0	\$0	\$0
01-40-830-117	Elevator Inspection Services	\$4,882	\$4,469	\$5,900	\$5,900	\$0
01-40-820-262	Engineering Services	\$73,322	\$52,875	\$56,110	\$68,250	\$12,140
01-40-810-307	Fees / Dues / Subscriptions	\$339	\$835	\$2,000	\$2,000	\$0
01-40-810-303	Fuel / Mileage / Wash	\$105	\$438	\$350	\$350	\$0



Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
01-40-815-308	Informational Technology Services	\$0	\$19,159	\$5,100	\$8,292	\$3,192
01-40-810-225	Internet / Website Hosting	\$0	\$1,180	\$352	\$352	\$0
01-40-810-148	Life Insurance – Plan Commission	\$0	\$909	\$1,200	\$800	-\$400
01-40-810-412	Maintenance – Building	\$0	\$0	\$3,700	\$3,700	\$0
01-40-820-257	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	\$203	\$4,164	\$4,164	\$0
01-40-810-302	Printing & Publishing	\$4,003	\$2,173	\$5,500	\$3,400	-\$2,100
01-40-810-305	Special Projects	\$45,548	\$83,514	\$0	\$120,915	\$120,915
01-40-810-201	Telephones	\$188	\$1,752	\$5,547	\$3,060	-\$2,487
01-40-820-263	Traffic Engineering Services	\$0	\$0	\$0	\$455	\$455
01-40-810-304	Training	\$2,514	\$1,466	\$4,345	\$3,500	-\$845
01-40-810-345	Uniforms	\$248	\$143	\$400	\$400	\$0
01-40-810-409	Vehicle Maintenance Services	\$0	\$20	\$1,200	\$1,200	\$0
01-40-830-625	Vehicles – New & Other	\$0	\$0	\$0	\$0	\$0
TOTAL CONTRACTUAL						
Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
COMMODITIES						
01-15-540-611	Furniture & Office Equipment	\$0	\$0	\$0	\$0	\$0
01-40-810-301	Office Supplies	\$1,715	\$4,275	\$3,000	\$3,000	\$0
TOTAL COMMODITIES		\$1,715	\$4,275	\$3,000	\$3,000	\$0



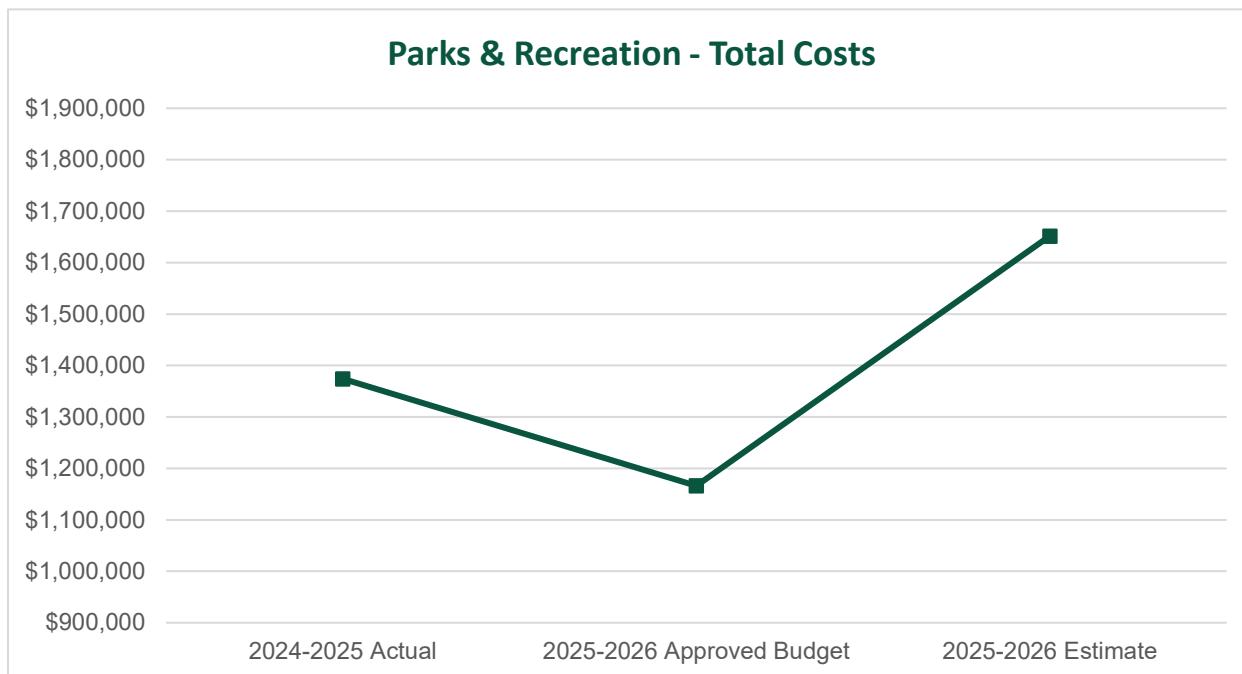
Parks & Recreation





Parks & Recreation Summary Costs

	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
Personnel	\$339,031	\$447,054	\$490,739	\$529,397	\$38,658
Contractual	\$398,191	\$923,868	\$673,441	\$1,122,405	\$448,964
Commodities	\$3,362	\$3,259	\$2,000	\$0	-\$2,000
Capital Maintenance	\$0	\$0	\$0	\$0	\$0
TOTAL	\$740,584	\$1,374,181	\$1,166,180	\$1,651,802	\$485,622





Parks & Recreation

Line-Item Detail

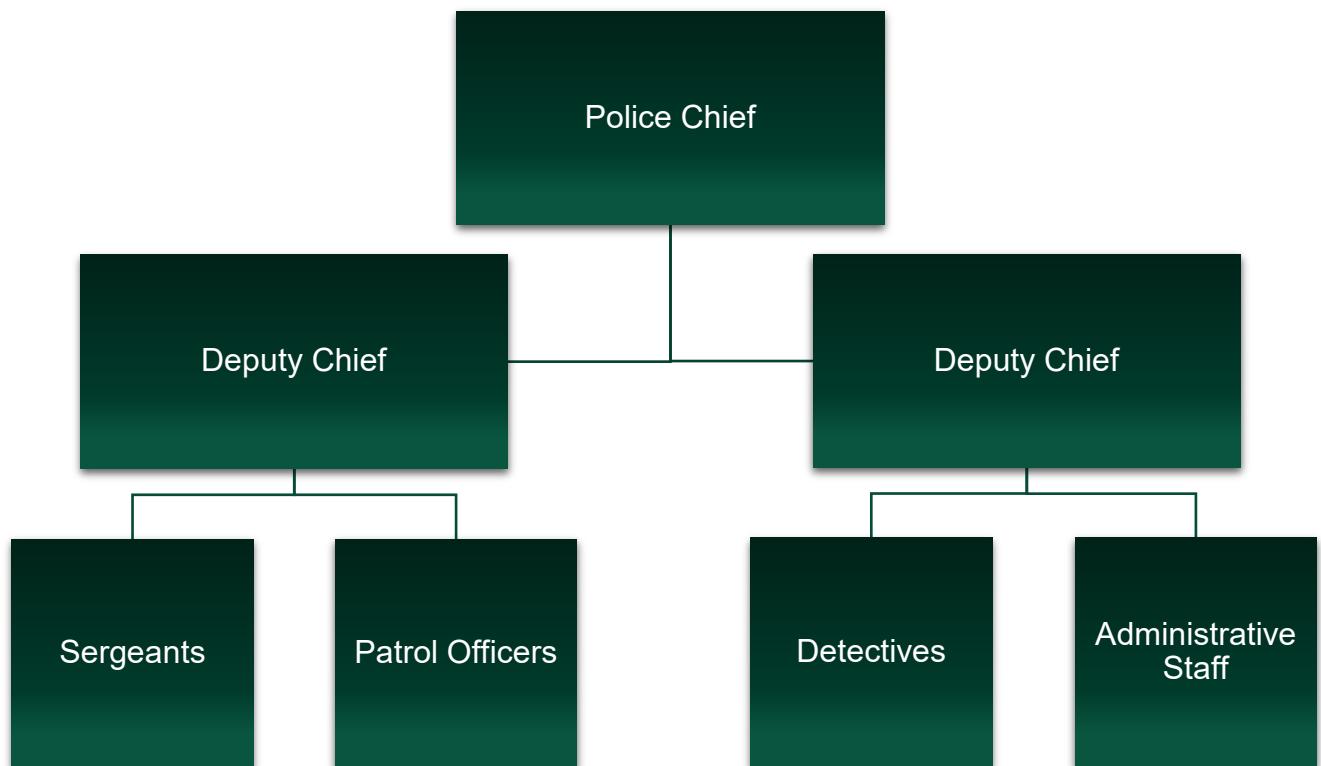
Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
PERSONNEL						
	Regular Salaries	\$259,434	\$342,655	\$369,935	\$404,556	\$34,621
	Part-Time Salaries	\$0	\$0	\$0	\$0	\$0
	Overtime Salaries	\$0	\$0	\$0	\$0	\$0
	FICA Payments	\$18,886	\$25,623	\$26,523	\$30,549	\$4,026
	IMRF Payments	\$39,123	\$52,284	\$56,686	\$63,802	\$7,116
	Health Insurance	\$21,588	\$26,494	\$37,595	\$30,490	-\$7,105
	Life Insurance	\$0	\$0	\$0	\$0	\$0
TOTAL PERSONNEL		\$339,031	\$447,054	\$490,739	\$529,397	\$38,658
Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
CONTRACTUAL						
01-20-590-517	Active Adult Program	\$154,335	\$303,053	\$324,450	\$620,500	\$296,050
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	\$14,418	\$8,000	\$4,200	-\$3,800
01-20-585-522	Community Events	\$50,790	\$59,075	\$120,000	\$125,000	\$5,000
01-20-570-281	Contracted Mtce. & Landscaping	\$0	\$0	\$0	\$0	\$0
01-20-555-212	EDP Equip. / Software	\$0	\$4,723	\$6,900	\$5,065	-\$1,835
01-20-555-263	EDP Licenses	\$150	\$10,327	\$0	\$0	\$0
01-20-455-307	Fees / Dues / Subscriptions	\$697	\$1,347	\$1,890	\$1,800	-\$90
01-20-550-303	Fuel / Mileage / Wash	\$6	\$24	\$0	\$120	\$120
01-20-555-308	Informational Technology Services	\$0	\$13,626	\$5,100	\$9,266	\$4,166
01-20-555-225	Internet / Web Hosting	\$0	\$0	\$352	\$327	-\$25
01-20-565-342	Landscape Maintenance Services	\$99,017	\$92,850	\$87,000	\$76,375	-\$10,625
01-20-570-411	Maintenance	\$20,408	\$83,279	\$5,000	\$152,916	\$147,916



Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
01-20-570-235	Nicor Gas (825 Midway)	\$1,088	\$2,041	\$2,000	\$1,500	-\$500
01-20-550-311	Postage & Meter Rent	\$300	\$5,830	\$1,200	\$3,000	\$1,800
01-20-550-302	Printing & Publishing	\$15,661	\$23,300	\$16,000	\$22,354	\$6,354
01-20-565-352	Reimb. Expenses – Memorial Program	\$0	\$833	\$0	\$0	\$0
01-20-570-250	Sanitary (825 Midway)	\$484	\$733	\$500	\$783	\$283
01-20-575-517	Seniors Program – Summer	\$0	\$0	\$0	\$0	\$0
01-20-585-523	Special Events	\$1,080	\$300	\$0	\$0	\$0
01-20-590-518	Special Recreation Assoc Program Dues	\$48,391	\$303,053	\$89,000	\$88,993	-\$7
01-20-575-119	Summer Program Mat'l & Services	\$1,250	\$0	\$0	\$0	\$0
01-20-455-201	Telephones	\$188	\$1,348	\$2,404	\$6,535	\$4,131
01-20-555-304	Training / Travel / Conferences	\$354	\$3,260	\$2,145	\$2,472	\$327
01-20-570-345	Uniforms	\$0	\$446	\$1,500	\$1,200	-\$300
TOTAL CONTRACTUAL		\$398,191	\$923,868	\$673,441	\$1,122,405	\$448,964
Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
COMMODITIES						
01-20-570-331	Maintenance Supplies	\$305	\$512	\$0	\$0	\$0
01-20-550-301	Office/General Program Supplies	\$2,775	\$2,748	\$2,000	\$0	-\$2,000
01-20-565-341	Park Landscape Supplies	\$281	\$0	\$0	\$0	\$0
TOTAL COMMODITIES		\$3,362	\$3,259	\$2,000	\$0	-\$2,000
Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
CAPITAL MAINTENANCE						
01-20-590-521	ADA Park Improvements	\$0	\$0	\$0	\$0	\$0
01-20-595-695	Park Improvements - Neighborhood Park	\$0	\$0	\$0	\$0	\$0
TOTAL CAPITAL MAINTENANCE		\$0	\$0	\$0	\$0	\$0



Police

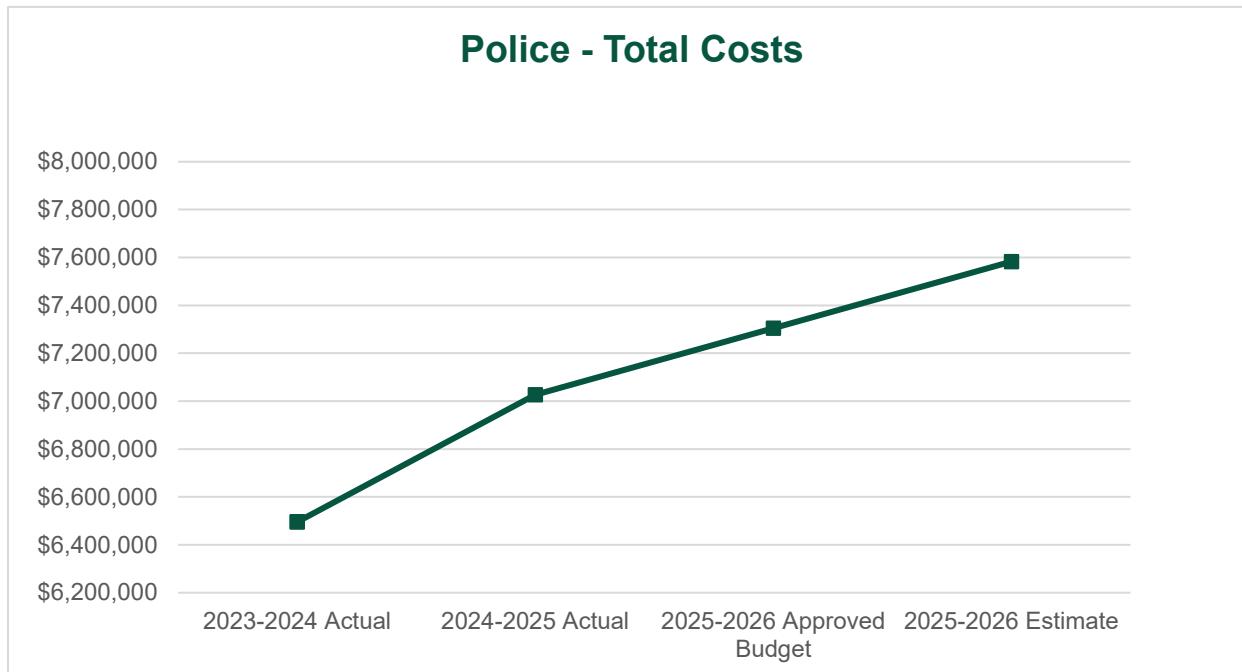




Police

Summary Costs

	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
Personnel	\$5,204,658	\$5,672,125	\$5,922,780	\$6,207,378	\$284,598
Contractual	\$1,094,077	\$1,174,414	\$1,206,631	\$1,255,196	\$48,565
Commodities	\$69,113	\$62,694	\$75,471	\$61,666	-\$13,805
Capital Maintenance	\$127,014	\$116,598	\$98,380	\$58,643	-\$39,737
Other	\$800	\$50	\$1,000	\$100	-\$900
OPERATING	\$6,368,648	\$6,909,284	\$7,205,882	\$7,524,340	\$318,458
TOTAL	\$6,495,662	\$7,025,882	\$7,304,262	\$7,582,983	\$278,721





Police
Line-Item Detail

Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
PERSONNEL						
	Regular Salaries	\$2,992,600	\$3,331,739	\$3,415,123	\$3,554,019	\$138,896
	Part-Time Salaries	\$0	\$0	\$0	\$0	\$0
01-30-630-102	Overtime Salaries	\$283,485	\$209,151	\$197,600	\$223,562	\$25,962
	FICA Payments	\$79,827	\$77,230	\$78,704	\$64,408	-\$14,296
	IMRF Payments	\$33,509	\$40,309	\$44,110	\$44,985	\$875
	Insurance	\$382,895	\$491,405	\$429,318	\$562,479	\$133,161
	Police Pension	\$1,432,342	\$1,522,291	\$1,757,925	\$1,757,925	\$0
TOTAL PERSONNEL		\$5,204,658	\$5,672,125	\$5,922,780	\$6,207,378	\$284,598
Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
CONTRACTUAL						
01-30-630-202	Accreditation	\$4,645	\$4,645	\$8,000	\$8,000	\$0
01-30-650-268	Animal Control	\$785	\$712	\$1,500	\$800	-\$700
01-30-630-315	Copy Service	\$3,600	\$3,600	\$3,600	\$3,600	\$0
01-30-640-267	Document Storage / Scanning	\$0	\$1,223	\$1,000	\$500	-\$500
01-30-640-212	EDP Equipment / Software	\$6,668	\$0	\$0	\$0	\$0
01-30-640-263	EDP Licenses & Equipment / Software	\$36,061	\$30,166	\$46,625	\$75,980	\$29,355
01-30-630-309	Employee Recognition	\$4,857	\$3,901	\$5,000	\$4,000	-\$1,000
01-30-675-263	Equipment Maintenance	\$0	\$0	\$0	\$0	\$0
01-30-630-307	Fees / Dues / Subscriptions	\$46,513	\$41,441	\$46,000	\$47,124	\$1,124
01-30-630-245	Firing Range	\$3,106	\$1,029	\$5,000	\$4,500	-\$500
01-30-630-303	Fuel / Mileage / Wash	\$83,358	\$76,811	\$85,000	\$81,240	-\$3,760
01-30-640-306	Grant Writing Services	\$0	\$0	\$0	\$0	\$0



Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
01-30-640-308	Informational Technology	\$0	\$34,335	\$51,850	\$78,848	\$26,998
01-30-640-225	Internet / Website Hosting	\$39,785	\$42,869	\$352	\$382	\$30
01-30-630-241	Legal Services	\$24,550	\$483	\$39,400	\$39,400	\$0
01-30-630-228	Maintenance	\$73,639	\$92,583	\$76,000	\$68,000	-\$8,000
01-30-630-409	Maintenance – Vehicles	\$302	\$0	\$0	\$0	\$0
01-30-630-235	Nicor Gas (7760 Quincy)	\$4,612	\$4,231	\$5,500	\$4,800	-\$700
01-30-540-425	Other Professional Services	\$0	\$58,812	\$40,000	\$78,845	\$38,845
01-30-630-131	Personnel Recruitment	\$13,006	\$3,206	\$5,000	\$3,000	-\$2,000
01-30-630-311	Postage & Meter Rent	\$4,095	\$827	\$4,800	\$4,800	\$0
01-30-630-302	Printing & Publishing	\$3,415	\$2,235	\$2,700	\$2,700	\$0
01-30-675-235	Radio Dispatching	\$370,574	\$404,084	\$402,457	\$402,457	\$0
01-30-630-246	Red Light Contractual Services	\$281,572	\$275,650	\$276,700	\$240,000	-\$36,700
01-30-630-306	Reimb Personnel Expenses	\$777	\$250	\$0	\$170	\$170
01-30-630-250	Sanitary (7760 Quincy)	\$786	\$630	\$675	\$850	\$175
01-30-645-273	Self-Insurance - Deductible	\$0	\$0	\$0	\$0	\$0
01-30-630-201	Telephones	\$25,457	\$25,060	\$32,622	\$40,200	\$7,578
01-30-630-304	Training	\$26,715	\$29,578	\$30,000	\$29,000	-\$1,000
01-30-630-305	Tuition Reimbursement	\$0	\$0	\$0	\$0	\$0
01-30-630-345	Uniforms	\$35,199	\$36,051	\$36,850	\$36,000	-\$850
TOTAL CONTRACTUAL		\$1,094,077	\$1,174,414	\$1,206,631	\$1,255,196	\$48,565
Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
COMMODITIES						
01-30-630-346	Ammunition	\$19,103	\$21,716	\$21,635	\$15,000	-\$6,635
01-30-630-351	Building Maintenance Supplies	\$30	\$230	\$1,000	\$150	-\$850



Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
01-30-670-331	Community Event Supplies	\$6,064	\$6,267	\$7,000	\$7,016	\$16
01-30-650-343	Jail Supplies	\$493	\$0	\$2,000	\$1,000	-\$1,000
01-30-630-301	Office Supplies	\$6,758	\$2,604	\$4,000	\$3,500	-\$500
01-30-630-401	Operating Equipment	\$36,665	\$31,878	\$39,836	\$35,000	-\$4,836
TOTAL COMMODITIES		\$69,113	\$62,694	\$75,471	\$61,666	-\$13,805
Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
CAPITAL MAINTENANCE						
01-30-630-347	Axon Taser	\$10,806	\$3,689	\$3,690	\$3,690	\$0
01-30-660-205	Bike Program	\$714	\$1,500	\$1,500	\$1,764	\$264
01-30-630-402	Body Cameras	\$35,880	\$40,471	\$38,388	\$38,388	\$0
01-30-680-642	Copy Machine	\$0	\$0	\$0	\$0	\$0
01-30-540-425	Flock Safety	\$0	\$58,812	\$40,000	\$0	-\$40,000
01-30-630-405	Furniture & Office Equipment	\$2,100	\$0	\$0	\$0	\$0
01-30-630-403	In-Car Camera	\$77,514	\$12,126	\$14,802	\$14,801	-\$1
01-30-680-625	New Vehicles	\$0	\$0	\$0	\$0	\$0
TOTAL CAPITAL MAINTENANCE		\$127,014	\$116,598	\$98,380	\$58,643	-\$39,737
Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
OTHER						
01-30-655-339	Confidential Funds	\$0	\$50	\$1,000	\$100	-\$900
01-30-650-348	Drug Forfeiture – State	\$800	\$0	\$0	\$0	\$0
TOTAL OTHER		\$800	\$50	\$1,000	\$100	-\$900



Public Works

Director of Public Works

Public Works
Superintendent

Public Works Supervisor

Public Works Laborers

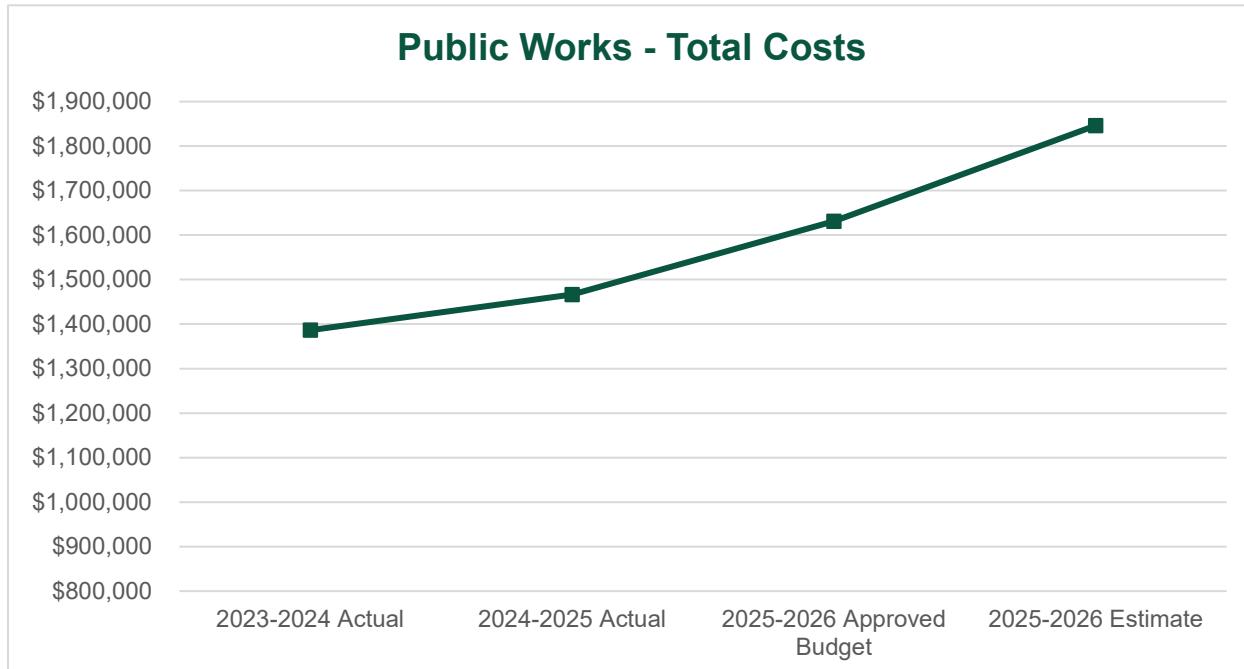




Public Works

Summary Costs

	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
Personnel	\$262,888	\$352,906	\$369,818	\$393,974	\$24,156
Contractual	\$1,075,253	\$1,050,749	\$1,233,133	\$1,432,436	\$199,303
Commodities	\$44,707	\$59,991	\$28,150	\$19,700	-\$8,450
Capital Maintenance	\$3,499	\$2,779	\$0	\$0	\$0
OPERATING	\$1,382,848	\$1,463,645	\$1,631,101	\$1,846,110	\$215,009
TOTAL	\$1,386,348	\$1,466,424	\$1,631,101	\$1,846,110	\$215,009





Public Works

Line-Item Detail

Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
PERSONNEL						
	Regular Salaries	\$137,442	\$195,788	\$208,399	\$277,812	\$69,413
	Part-Time Salaries	\$28,265	\$18,269	\$26,375	\$12,500	-\$13,875
	Overtime Salaries	\$33,350	\$41,991	\$34,815	\$24,306	-\$10,509
	FICA Payments	\$14,482	\$18,672	\$12,696	\$12,173	-\$523
	IMRF Payments	\$26,039	\$35,747	\$37,396	\$24,681	-\$12,715
	Insurance	\$23,310	\$42,439	\$50,137	\$42,502	-\$7,635
TOTAL PERSONNEL		\$262,888	\$352,906	\$369,818	\$393,974	\$24,156
Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
CONTRACTUAL						
01-35-755-284	Brush Pickup	\$24,150	\$24,150	\$25,150	\$24,150	-\$1,000
01-35-745-207	Electricity - Street Lights	\$29,153	\$28,480	\$28,424	\$30,824	\$2,400
01-35-750-290	Equipment Rental	\$4,369	\$5,935	\$12,950	\$1,250	-\$11,700
01-35-715-212	EDP Equipment / Software	\$881	\$1,420	\$0	\$18,013	\$18,013
01-35-720-245	Engineering Review	\$16,385	\$40,918	\$68,840	\$68,840	\$0
01-35-710-307	Fees / Dues / Subscriptions	\$976	\$683	\$4,615	\$4,730	\$115
01-35-710-303	Fuel / Mileage / Wash	\$20,338	\$10,083	\$16,990	\$11,332	-\$5,658
01-35-715-225	Internet / Website Hosting Services	\$10,531	\$14,042	\$2,070	\$4,200	\$2,130
01-35-715-308	Informational Technology Services	\$0	\$14,119	\$16,615	\$16,615	\$0
01-35-755-332	J.U.L.I.E. (Locates)	\$1,588	\$1,613	\$0	\$0	\$0
01-35-750-286	Jet Cleaning Culvert Services	\$34,451	\$33,488	\$35,000	\$23,850	-\$11,150
01-35-755-281	Landscaping Maintenance	\$91,203	\$95,657	\$107,675	\$106,725	-\$950
01-35-725-410	Maintenance	\$81,998	\$72,406	\$81,895	\$78,819	-\$3,076
01-35-760-259	Mosquito Abatement	\$37,780	\$28,128	\$39,590	\$39,685	\$95
01-35-725-415	Nicor Gas	\$3,203	\$3,082	\$4,813	\$4,200	-\$613
01-35-715-307	Other Professional Service	\$0	\$0	\$0	\$0	\$0
01-35-760-258	Pest Control	\$0	\$0	\$0	\$0	\$0
01-35-710-311	Postage & Meter Rent	\$2,000	\$129	\$0	\$0	\$0



Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
01-35-710-302	Printing and Publishing	\$0	\$0	\$0	\$0	\$0
01-35-755-331	Salt	\$16,067	\$22,000	\$21,900	\$21,900	\$0
01-35-725-417	Sanitary User Charge	\$173	\$116	\$161	\$132	-\$29
01-35-740-287	Snow Removal Contract	\$223,230	\$45,780	\$135,500	\$135,500	\$0
01-35-720-230	Special Projects	\$0	\$0	\$0	\$0	\$0
01-35-740-291	Spoils Hauling				\$74,000	
01-35-750-381	Storm Water Improvements	\$101,649	\$30,626	\$141,000	\$177,885	\$36,885
01-35-765-685	Street Improvements	\$176,718	\$209,660	\$228,000	\$242,882	\$14,882
01-35-740-290	Street Sweeping Services	\$4,321	\$11,957	\$14,348	\$11,957	-\$2,391
01-35-710-201	Telephones	\$3,770	\$2,617	\$3,146	\$9,261	\$6,115
01-35-745-224	Traffic Signals	\$16,734	\$17,781	\$17,607	\$17,607	\$0
01-35-710-304	Training	\$11,230	\$672	\$6,844	\$6,844	\$0
01-35-750-338	Tree Maintenance	\$158,322	\$333,103	\$218,250	\$297,985	\$79,735
01-35-710-345	Uniforms	\$3,225	\$2,106	\$1,750	\$3,250	\$1,500
01-35-750-328	Street & Row Maintenance	\$810	\$0	\$0		\$0
TOTAL CONTRACTUAL		\$1,075,253	\$1,050,749	\$1,233,133	\$1,432,436	\$199,303
Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
COMMODITIES						
01-35-755-300	Emergency Equipment	\$1,785	\$1,200	\$2,500	\$0	-\$2,500
01-35-710-301	Office Supplies	\$471	\$1,714	\$1,300	\$1,300	\$0
01-35-710-401	Operating Supplies & Equipment	\$31,144	\$19,128	\$12,750	\$6,800	-\$5,950
01-35-755-333	Road Signs	\$11,308	\$37,948	\$11,600	\$11,600	\$0
TOTAL COMMODITIES		\$44,707	\$59,991	\$28,150	\$19,700	-\$8,450
Account Number	Category	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved Budget	2025-2026 Estimate	Difference between 25-26 Budget and Estimate
CAPITAL MAINTENANCE						
01-35-710-405	Furniture & Office Equipment	\$3,352	\$1,773	\$0		\$0
01-35-755-401	Operating Equipment	\$147	\$1,006	\$0		\$0
01-35-765-625	Vehicles - New & Other	\$0	\$0	\$0		\$0
01-35-765-640	Village Entry Signs	\$0	\$0	\$0		\$0
TOTAL CAPITAL MAINTENANCE		\$3,499	\$2,779	\$0	\$0	\$0



Capital Improvement Program



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

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

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



**Capital Improvement Program
Five-Year Summary 2026-2031**

Account Number	Sources	2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget
10-55-310-611	Grants		\$0	\$0	\$0	\$0
10-55-320-600	Motor Fuel Tax	\$610,133	\$914,600	\$997,000	\$465,100	\$1,285,300
10-55-330-102	Transfer from Water Fund	\$1,193,700	\$1,635,300	\$1,110,300	\$410,300	\$110,300
10-55-330-101	Transfer from General Fund	\$5,785,700	\$6,933,400	\$5,477,795	\$5,858,295	\$2,545,000
	Opportunity Reserve Fund	\$1,948,000	\$0	\$0	\$0	\$0
10-55-330-112	Tax Increment Financing	\$128,000	\$0	\$0	\$0	\$0
	Total Sources/Revenue	\$9,665,533	\$9,483,300	\$7,585,095	\$6,733,695	\$3,940,600

	Uses	2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget
	Design	\$501,670	\$817,700	\$106,250	\$233,750	\$0
	Road and Sidewalk Infrastructure	\$5,562,063	\$6,816,600	\$5,917,000	\$5,371,100	\$3,605,300
	Village Equipment & Fleet	\$2,241,000	\$495,700	\$301,545	\$218,545	\$225,000
	Village Facilities	\$39,100	\$18,000	\$250,000	\$500,000	\$0
	Water Infrastructure	\$1,321,700	\$1,335,300	\$1,010,300	\$410,300	\$110,300
	Total Uses/Expenditures	\$9,665,533	\$9,483,300	\$7,585,095	\$6,733,695	\$3,940,600



2026-2031 Capital Improvement Program

2026-2027 Capital Improvement Program

DESIGN						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2026/2027 Costs
		North of 61 st Street Stormwater Improvements	Public Works	Stormwater improvements	General Fund	\$501,670

ROAD AND SIDEWALK INFRASTRUCTURE						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2026/2027 Costs
		Prairie Trail Traffic and Pedestrian Improvements	Public Works	Signage and crosswalks	General Fund	\$1,690
		Farmingdale Traffic and Pedestrian Improvements	Public Works	Signage and crosswalks	General Fund	\$3,200
		Waterford Traffic and Pedestrian Improvements	Public Works	Signage and crosswalks	General Fund	\$7,040
		MFT Road Resurfacing Program	Public Works	61st St. (Bentley Ave.- C/H Road) 68th St. (Adams St. - S. Madison St.) 67th Pl. (631 67th - Madison) 69th St. (Adams - End) Caitlin Ct. (68th St. - End)	Motor Fuel Tax (MFT)	\$610,133
		Willow Manor Stormwater Improvements	Public Works	Stormwater improvements	General Fund	\$4,940,000

VILLAGE EQUIPMENT & FLEET						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2026/2027 Costs
		Public Works Vehicle Replacement	Public Works	New dump truck with plow	General Fund	\$277,000
		Water Meter / AMI Program	Public Works	Water meter AMI system	OR Fund / Water Fund	\$1,948,000
		Police Drone Program	Police	Drone program to support all Village departments and operations	General Fund	\$16,000



2026-2027 Capital Improvement Program

VILLAGE FACILITIES						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2026/2027 Costs
		Willow Pond Park Fountain & Aerator	Public Works	Fountain and aerator replacement	General fund	\$6,700
		Prairie Trail Drinking Fountain	Public Works	Drinking fountain replacement	General Fund	\$7,700
		Ridgemoor Drinking Fountain	Public Works	Drinking fountain replacement	General Fund	\$7,700
		Borse Park Fountain and Aerator	Public Works	New fountain and aerator	General Fund	\$17,000

WATER INFRASTRUCTURE						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2026/2027 Costs
		Hydrant Replacements	Public Works	Hydrant replacement program	Water Fund	\$48,000
		Valve Replacements	Public Works	Valve replacement program	Water Fund	\$62,300
		B-Box Replacements	Public Works	B-Box replacement program	Water Fund	\$95,400
		Joliet Road – Water Main Replacement	Public Works	Joliet Road – replace 300' of water main	TIF Fund	\$128,000
		Willow Manor – Water Main replacement	Public Works	Water main replacement in Willow Manor	Water Fund	\$988,000



2026-2027 CIP Line-Item Description

Road and Sidewalk Infrastructure \$5,562,063

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 projects for FY26/27 include:

- Prairie Trail Park Traffic & Pedestrian Improvements – signage and crosswalks – \$1,690
- Farmingdale Park Traffic & Pedestrian Improvements – signage and crosswalks – \$3,200
- Waterford Park Traffic & Pedestrian Improvements – signage and crosswalks – \$7,040
- MFT Road Resurfacing Program – \$610,133 Project includes:
 - 61st St. (Bentley Ave.- C/H Road)
 - 68th St. (Adams St. - S. Madison St.)
 - 67th Pl. (631 67th - Madison)
 - 69th St. (Adams - End)
 - Caitlin Ct. (68th St. - End)
- Willow Manor Stormwater Improvements – stormwater improvements – \$4,940,000

Village Equipment & Fleet \$2,241,000

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

- Public Works Vehicle Replacement – purchase of a new dump truck equipped with plow – \$277,000
- Water Meter/AMI Program – Purchase and installation of water meter AMI system - \$1,948,000
- Police Drone Program – Drone program to support all Village department operations - \$16,000

Village Facilities \$39,100

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

- Willow Pond Park Fountain and Aerator – Replacement of fountain and pond aerator – \$6,700
- Prairie Trail Park Drinking Fountain – Replacement of drinking fountain – \$7,700
- Ridgemoor Park Drinking Fountain – Replacement of drinking fountain – \$7,700
- Borse Park Fountain and Aerator – Installation of a new fountain and pond aerator – \$17,000

Water Infrastructure \$1,321,700

The replacement or rehabilitation of water infrastructure in the Village is included in this category. Highlights of the next fiscal year include:

- Hydrant Replacement – Hydrant replacement program – \$48,000
- Valve Replacement – Valve replacement program – \$62,300
- B-box Replacement – B-box replacement program – \$95,400
- Joliet Road – Water Main replacement – Replacement of 300' of water main on Joliet Road– \$128,000
- Willow Manor – Water Main Replacement – Water main replacement – \$988,000



Capital Improvement Program

2027-2028 CIP Line-Item Detail

DESIGN						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2026/2027 Costs
		South of 61 st Street Stormwater Improvements	Public Works	Stormwater improvements	General Fund	\$817,700

ROAD AND SIDEWALK INFRASTRUCTURE						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2024/2028 Costs
		MFT Road Resurfacing Program	Public Works	Coralynn Ct. (Bentley - End) Western Ave. (63rd St. - Darien limit) Bentley Ave. (63rd St. - Darien limit) 65th St. (Bentley Ave. - End) 65th St. (Western Ave. - Westmont) Tennessee Ave. (63rd St. - End)	Motor Fuel Tax (MFT)	\$914,600
		North of 61 st Street Stormwater Improvements	Public Works	Stormwater improvements	General Fund	\$5,902,000

VILLAGE EQUIPMENT & FLEET						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2024/2028 Costs
		Police Vehicle Replacement	Police	One (1) administrative vehicle with upfitting	General	\$51,500
		Police Vehicle Replacement	Police	Two (2) police vehicles with upfitting	General	\$144,200
		Backup Generator	Public Works	New backup generator for pump station	Water Fund	\$300,000



2027-2028 CIP Line-Item Detail

VILLAGE FACILITIES						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2024/2028 Costs
		Public Works Parking Lot Patching and Striping	Public Works	Parking lot asphalt patching and striping	General	\$18,000

WATER INFRASTRUCTURE						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2026/2027 Costs
		Hydrant Replacements	Public Works	Fire hydrant replacement program	Water Fund	\$48,000
		Valve Replacements	Public Works	Valve replacement program	Water Fund	\$62,300
		Chaucer Water Main Lining	Public Works	12" water main lining	Water Fund	\$125,000
		Water Tower Improvements	Public Works	Improvements to handrails, access cover, platform removal	Water Fund	\$100,000
		Water Main Replacement	Public Works	Water main replacement – 75 th Street	Water Fund	\$1,000,000



Capital Improvement Program

2028-2029 CIP Line-Item Detail

DESIGN						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2026/2027 Costs
		Ridgemoor East Stormwater Improvements	Public Works	Stormwater improvements	General Fund	\$106,250

ROAD AND SIDEWALK INFRASTRUCTURE						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2028/2029 Costs
		Lane Court Bridge	Public Works	Phase I – Lane Court bridge replacement	General Fund	\$110,000
		MFT Road Resurfacing Program	Public Works	Squire Ln. (63rd St. - End) Willowood Ln. (Bentley Ave. - 61st St.) Chatelaine Ct. (C/H Road - End) Bently Ave. (59th St. - 63rd St.) Western Ave. (59th St. - Westmont limit)	Motor Fuel Tax (MFT)	\$997,000
		South of 61 st Street Stormwater Improvements	Public Works	Stormwater improvements	General Fund	\$4,810,000

VILLAGE EQUIPMENT & FLEET						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2028/2029 Costs
		Police Vehicle Replacement	Police	One (1) administrative vehicle with upfitting	General Fund	\$53,045
		Police Vehicle Replacement	Police	Two (2) police vehicles with upfitting	General Fund	\$148,500
		Cla-Vals and Controls	Public Works	Pump station mechanical improvements	Water Fund	\$100,000



2028-2029 CIP Line-Item Detail

VILLAGE FACILITIES						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2028/2029 Costs
		Police Key Card Access	Police	Points added to current Police Department system	General Fund	\$50,000
		Waterford Tennis Courts	Parks	Tennis court replacement	General fund	\$200,000

WATER INFRASTRUCTURE						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2026/2027 Costs
		Hydrant Replacement	Public Works	Replacement of fire hydrants	Water Fund	\$48,000
		Valve Replacement	Public Works	Valve replacement program	Water Fund	\$62,300
		Water Main Replacement	Public Works	Water main replacement program	Water Fund	\$900,000



Capital Improvement Program

2029-2030 CIP Line-Item Detail

DESIGN						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2026/2027 Costs
		Farmingdale Stormwater Improvements	Public Works	Stormwater improvements	General Fund	\$233,750

ROAD AND SIDEWALK INFRASTRUCTURE						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2029/2030 Costs
		Lane Court Bridge	Public Works	Phase II – Lane Court bridge replacement	General Fund	\$96,000
		MFT Road Resurfacing Program	Public Works	60th Ct. (C/H Rd. - End) Bentley Ave, (59th St. - End) Virginia Ave, (59th St. - 5800 Virginia) Tennessee Ave. (59th St. - 5801 Tennessee) Alabama Ave. (59th St. - 5800 Alabama)	Motor Fuel Tax (MFT)	\$465,100
		South of 61 st Street Stormwater Improvements	Public Works	Stormwater improvements	General Fund	\$4,810,000

VILLAGE EQUIPMENT & FLEET						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2029/2030 Costs
		Police Vehicle Replacement	Police	Four (4) administrative vehicles with upfitting	General Fund	\$218,545



2029-2030 CIP Line-Item Detail

VILLAGE FACILITIES						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2029/2030 Costs
		Waterford Playground Improvements	Parks	Playground equipment replacement	General	\$500,000

WATER INFRASTRUCTURE						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2026/2027 Costs
		Hydrant Replacement	Public Works	Replacement of fire hydrants	Water	\$48,000
		Valve Replacement	Public Works	Valve replacement program	Water	\$62,300
		Water Main Replacement	Public Works	Chatelain Court dead ends water main replacement	Water	\$300,000



Capital Improvement Program

2030-2031 CIP Line-Item Detail

ROAD AND SIDEWALK INFRASTRUCTURE						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2030/2031 Costs
		Lane Court Bridge	Public Works	Phase II Lane Court bridge construction	General Fund	\$1,070,000
		Ridgemoor East Stormwater Improvements	Public Works	Stormwater improvements	General Fund	\$1,250,000
		MFT Road Resurfacing Program	Public Works	Rogers Dr. (Waterford Dr. - Plainfield Rd.) Rogers Ct. (Rogers Dr. - End) Garfield Ave. (63rd St. - Plainfield Rd.) Ridgefield Ln. (Garfield Ave. - End) Garfield Ridge Ct. (Garfield Ave. - End)	Motor Fuel Tax (MFT)	\$1,285,300

VILLAGE EQUIPMENT & FLEET						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2030/2031 Costs
		Police Vehicle Replacement	Police	Four (4) administrative vehicles with upfitting	General Fund	\$225,000

WATER INFRASTRUCTURE						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2026/2027 Costs
		Hydrant Replacement	Public Works	Fire hydrant replacement program	Water Fund	\$48,000
		Valve Replacement	Public Works	Valve replacement program	Water	\$62,300