

Village of  
**WILLOWBROOK**  
**ANNUAL BUDGET 2024/2025**

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## General Fund Summary

	2022-23 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24- 25 Proposed
Taxes	\$12,959,346	\$12,315,724	\$13,137,733	\$13,075,616	-\$62,117
Intergovernmental	\$441,312	\$225,000	\$414,679	\$759,000	\$344,321
Licenses And Permits	\$461,040	\$527,058	\$582,700	\$535,601	-\$47,099
Fines	\$1,074,078	\$967,459	\$1,124,949	\$998,110	-\$126,839
Charges For Services	\$491,718	\$449,304	\$313,212	\$520,756	\$207,544
Miscellaneous	\$683,180	\$193,000	\$407,400	\$397,000	-\$10,400
Interest Income	\$251,042	\$118,653	\$388,753	\$200,000	-\$188,753
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$16,361,715</b>	<b>\$14,796,198</b>	<b>\$16,369,426</b>	<b>\$16,486,083</b>	<b>\$116,657</b>
	2022-23 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24- 25 Proposed
Village Administrator's Office (VAO) *	\$3,304,983	\$2,816,536	\$3,152,043	\$3,059,301	-\$92,742
Community Development	\$419,577	\$587,320	\$529,397	\$603,111	\$73,714
Parks and Recreation	\$708,422	\$799,045	\$695,926	\$820,070	\$124,144
Police	\$6,099,012	\$6,361,511	\$6,370,774	\$6,741,110	\$370,336
Public Works	\$1,597,375	\$1,163,119	\$1,330,662	\$1,331,037	\$164,773
Capital Improvement Program	\$3,448,180	\$2,609,100	\$2,357,963	\$388,920	-\$1,969,043
<b>TOTAL OPERATING</b>	<b>\$12,129,369</b>	<b>\$11,727,531</b>	<b>\$12,078,802</b>	<b>\$12,554,629</b>	<b>\$475,827</b>
<b>TOTAL EXPENDITURES</b>	<b>\$15,577,549</b>	<b>\$14,336,631</b>	<b>\$14,436,765</b>	<b>\$12,943,549</b>	<b>-\$1,493,216</b>

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



## Five-Year General Fund Summary

REVENUES					
	2024-2025 Proposed Budget	2025-2026 Projection	2026-2027 Projection	2027-2028 Projection	2028-2029 Projection
Taxes	\$13,075,616	\$13,261,425	\$13,370,460	\$13,481,141	\$13,600,311
Intergovernmental	\$759,000	\$0	\$0	\$0	\$0
Licenses And Permits	\$535,601	\$548,132	\$554,708	\$572,157	\$580,959
Fines	\$998,110	\$1,065,712	\$1,062,924	\$1,042,249	\$1,073,516
Charges For Services	\$520,756	\$534,244	\$544,674	\$551,953	\$568,511
Miscellaneous	\$397,000	\$426,586	\$424,514	\$419,925	\$431,533
Interest Income	\$200,000	\$110,000	\$50,000	\$25,000	\$10,000
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$16,486,083</b>	<b>\$15,946,099</b>	<b>\$16,007,280</b>	<b>\$16,092,424</b>	<b>\$16,264,832</b>
EXPENDITURES					
	2024-2025 Proposed Budget	2025-2026 Projection	2026-2027 Projection	2027-2028 Projection	2028-2029 Projection
Village Administrator's Office (VAO) *	\$3,059,301	\$3,120,487	\$3,167,294	\$3,214,804	\$3,263,026
Community Development	\$603,111	\$615,173	\$630,553	\$643,164	\$665,674
Parks & Recreation	\$820,070	\$836,471	\$849,018	\$861,754	\$874,680
Police	\$6,741,110	\$6,909,638	\$7,151,475	\$7,330,262	\$7,586,821
Public Works	\$1,331,037	\$1,357,658	\$1,378,023	\$1,398,693	\$1,419,673
Capital Improvement Program	\$388,920	\$2,870,300	\$2,639,400	\$2,517,100	\$2,177,000
<b>TOTAL OPERATING</b>	<b>\$12,554,629</b>	<b>\$12,839,427</b>	<b>\$13,176,363</b>	<b>\$13,448,676</b>	<b>\$13,809,875</b>
<b>TOTAL EXPENDITURES</b>	<b>\$12,943,549</b>	<b>\$15,709,727</b>	<b>\$15,815,763</b>	<b>\$15,965,776</b>	<b>\$15,986,875</b>
<b>Deficit/Surplus</b>	<b>\$3,542,534</b>	<b>\$236,372</b>	<b>\$191,517</b>	<b>\$126,648</b>	<b>\$277,957</b>

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



## General Fund Revenue Detail

	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed Budget
<b>TAXES</b>					
Property Tax Levy - SRA	\$78,234	\$75,611	\$75,611	\$71,133	-\$4,478
Property Tax Levy - Road And Bridge	\$129,099	\$117,995	\$119,653	\$117,995	-\$1,658
Home Rule Sales Tax-1%	\$3,086,561	\$2,880,028	\$3,179,157	\$3,211,181	\$32,024
Municipal Sales Tax	\$5,423,377	\$5,341,891	\$5,613,195	\$5,642,346	\$29,151
Illinois Income Tax	\$1,506,879	\$1,219,152	\$1,476,742	\$1,431,535	-\$45,207
Utility Tax	\$918,010	\$912,450	\$780,308	\$741,293	-\$39,015
Places Of Eating Tax	\$641,287	\$641,936	\$673,351	\$683,451	\$10,100
Local Gas Tax	\$258,281	\$261,905	\$322,851	\$268,453	-\$54,398
Amusement Tax	\$67,267	\$66,374	\$99,990	\$94,991	-\$4,999
Replacement Tax	\$6,912	\$2,092	\$2,511	\$2,155	-\$356
Water Tax	\$163,425	\$183,777	\$177,879	\$179,658	\$1,779
Water Tax - Unincorporated	\$270	\$183	\$201	\$188	-\$13
Hotel/Motel Tax	\$411,811	\$343,066	\$346,497	\$353,358	\$6,861
Self-Storage Facility Tax	\$267,935	\$269,264	\$269,786	\$277,879	\$8,094
<b>TOTAL TAXES</b>	<b>\$12,959,346</b>	<b>\$12,315,724</b>	<b>\$13,137,733</b>	<b>\$13,075,616</b>	<b>-\$62,117</b>
	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed Budget
<b>INTERGOVERNMENTAL</b>					
Federal/State Grants	\$441,312	\$225,000	\$405,000	\$759,000	\$354,000
Drug Forfeiture - State	\$0	\$0	\$0	\$0	\$0
Drug Forfeiture - Federal	\$0	\$0	\$9,679	\$0	-\$9,679
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$441,312</b>	<b>\$225,000</b>	<b>\$414,679</b>	<b>\$759,000</b>	<b>\$344,321</b>
	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed Budget
<b>LICENSES &amp; PERMITS</b>					
Liquor Licenses	\$74,839	\$90,424	\$87,075	\$87,075	\$0
Business Licenses	\$96,273	\$95,683	\$98,150	\$98,150	\$0
Video Gaming Licenses	\$13,125	\$16,406	\$18,500	\$18,500	\$0
Vending Machine Licenses	\$1,482	\$1,830	\$1,428	\$1,428	\$0
Scavenger Licenses	\$7,000	\$7,000	\$7,000	\$7,000	\$0
Building Permits	\$257,176	\$302,725	\$360,047	\$311,807	-\$48,240



	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed Budget
Sign Permits	\$7,320	\$10,441	\$7,500	\$8,500	\$1,000
Other Permits	\$75	\$17	\$0	\$0	\$0
County Bmp Fee	\$0	\$0	\$0	\$0	\$0
Special Hauling Permits (Oxcart)	\$3,750	\$2,532	\$3,000	\$3,141	\$141
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>\$461,040</b>	<b>\$527,058</b>	<b>\$582,700</b>	<b>\$535,601</b>	<b>-\$47,099</b>
	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed Budget
<b>FINES</b>					
Circuit Court Fines	\$75,289	\$78,918	\$69,813	\$70,511	\$698
Traffic Fines	\$35,843	\$28,941	\$34,467	\$34,811	\$344
Red Light Fines	\$957,123	\$850,000	\$1,014,551	\$885,000	-\$129,551
DUI Fines	\$3,094	\$3,078	\$4,729	\$3,117	-\$1,612
Overweight Truck Fines	\$2,728	\$6,522	\$1,389	\$4,671	\$3,282
<b>TOTAL FINES</b>	<b>\$1,074,078</b>	<b>\$967,459</b>	<b>\$1,124,949</b>	<b>\$998,110</b>	<b>-\$126,839</b>
	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed Budget
<b>CHARGES FOR SERVICES</b>					
Planning Application Fees	\$11,600	\$13,463	\$6,550	\$12,532	\$5,982
Public Hearing Fees	\$3,400	\$13,025	\$4,250	\$8,213	\$3,963
Planning Review Fees	\$500	\$250	\$500	\$375	-\$125
Annexation Fees	\$500	\$500	\$0	\$500	\$500
Accident Report Copies	\$2,700	\$2,541	\$2,900	\$2,647	-\$253
Video Gaming Terminal Income	\$175,815	\$100,477	\$193,112	\$175,815	-\$17,297
Elevator Inspection Fees	\$20,650	\$14,925	\$20,650	\$17,788	-\$2,862
Burglar Alarm Fees	\$0	\$2,475	\$0	\$1,238	\$1,238
Copies – Ordinances & Maps	\$0	\$0	\$0	\$0	\$0
NSF Fee	\$0	\$0	\$0	\$0	\$0
Park & Rec Contribution	\$0	\$0	\$180	\$0	-\$180
Park Permit Fees	\$1,630	\$1,648	\$3,170	\$1,648	-\$1,522
Summer Recreation Fees	\$4,970	\$300,000	\$1,900	\$0	-\$1,900
Special Events (Parks & Rec Revenue)	\$263,503	\$0	\$80,000	\$300,000	\$220,000
Burr Ridge / Willowbrook Baseball Reimbursement	\$5,900	\$0	\$0	\$0	\$0



	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed Budget
Holiday Contribution	\$550	\$0	\$0	\$0	\$0
Spring Recreation Fees	\$0	\$0	\$0	\$0	\$0
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$491,718</b>	<b>\$449,304</b>	<b>\$313,212</b>	<b>\$520,756</b>	<b>\$207,544</b>
<b>MISCELLANEOUS</b>					
Reimbursements – IRMA	\$1,730	\$0	\$1,516	\$0	-\$1,516
Reimbursements – Police Training	\$5,460	\$0	\$0	\$0	\$0
Sale – Fixed Assets	\$15,431	\$0	\$35,537	\$0	-\$35,537
Reimbursements – Tree Planting	\$700	\$0	\$400	\$0	-\$400
Reimbursements – Red Light Energy	\$0	\$0	\$0	\$0	\$0
Reimbursements – Brush Pickup	\$0	\$0	\$0	\$0	\$0
Other Receipts	\$438,483	\$0	\$159,100	\$192,000	\$32,900
Reimbursements – Parks & Rec Memorial Program	\$297	\$0	\$0	\$5,500	\$5,500
Reimbursements – Police Special Detail	\$8,044	\$5,500	\$5,832	\$5,500	-\$332
Reimbursements – Public Works Other	\$0	\$7,500	\$15	\$0	-\$15
Donation	\$0	\$0	\$0	\$0	\$0
Other Grants	\$0	\$0	\$0	\$14,000	\$14,000
Nicor Gas Annual Payment	\$25,217	\$25,000	\$25,000	\$25,000	\$0
Cable Franchise Fees	\$187,819	\$155,000	\$180,000	\$155,000	-\$25,000
Administrative Reimbursement	\$0	\$0	\$0	\$0	\$0
<b>TOTAL MISCELLANEOUS</b>	<b>\$683,180</b>	<b>\$193,000</b>	<b>\$407,400</b>	<b>\$397,000</b>	<b>-\$10,400</b>
	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed Budget
<b>INTEREST INCOME</b>					
Interest Income	\$251,042	\$118,653	\$388,753	\$200,000	-\$188,753
<b>TOTAL INTEREST INCOME</b>	<b>\$251,042</b>	<b>\$118,653</b>	<b>\$388,753</b>	<b>\$200,000</b>	<b>-\$188,753</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$16,361,715</b>	<b>\$14,796,198</b>	<b>\$16,369,426</b>	<b>\$16,486,083</b>	<b>\$116,657</b>



## Elected Officials – Board of Trustees

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

### Board of Trustees Summary Costs

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





## Board of Trustees

### Line-Item Detail

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

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

<b>FICA Payments</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$6,650	\$6,650	\$6,650

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

<b>Life Insurance</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$890	\$890	\$890

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

#### Contractual

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

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

<b>Telephones</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$500	\$350	\$350

Accounts for telephone services for elected officials.

<b>Training</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$2,000	\$1,500	\$1,500

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

#### Commodities

<b>Office Supplies</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$200	\$100	\$100

Accounts for office supplies and reimbursement related to elected officials.



## Elected Officials – Board of Police Commissioners

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

### Board of Police Commissioners Summary Costs

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





## Board of Police Commissioners

### Line-Item Detail

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

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

<b>Life Insurance</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$228	\$220	\$220

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

#### Contractual

<b>Exams – Physical</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$16,500	\$100	\$100

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

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

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

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

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

<b>Printing &amp; Publishing</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$1,000	\$546	\$397

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

<b>Training</b>	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$500	\$500	\$500

Accounts for annual training for the Board of Police Commissioners.

#### Commodities

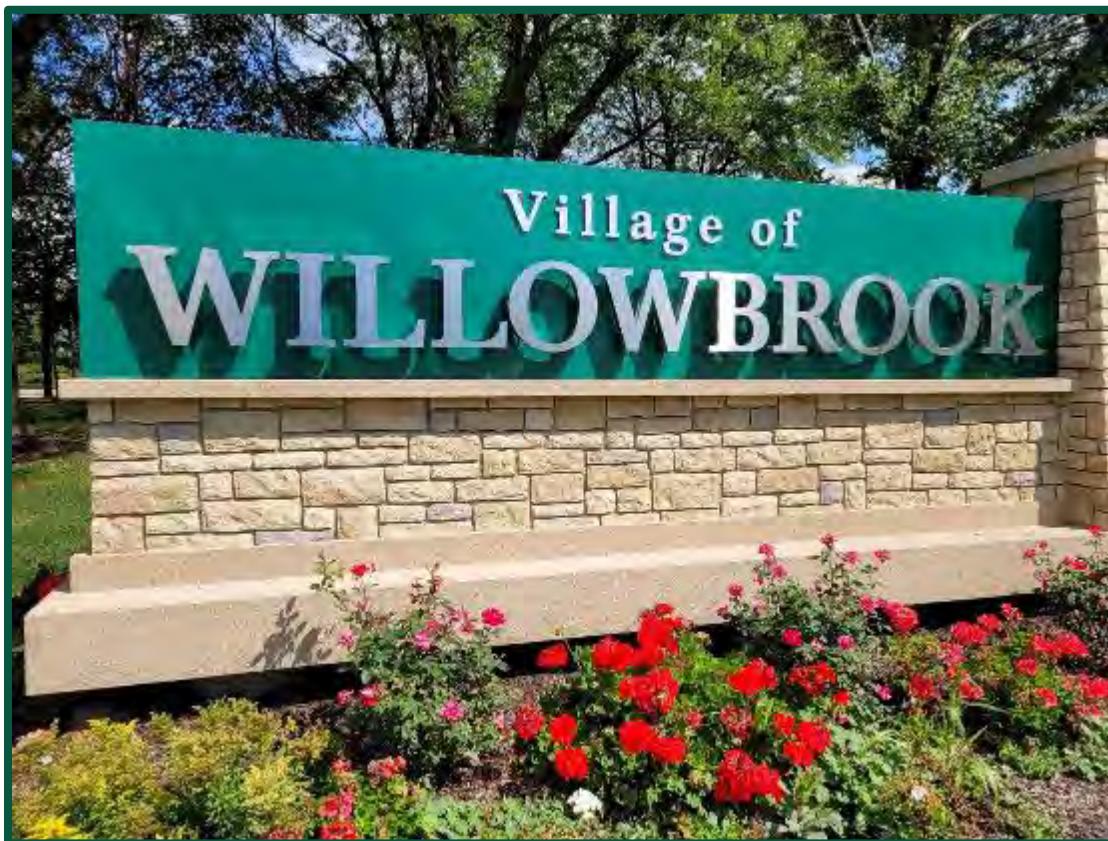
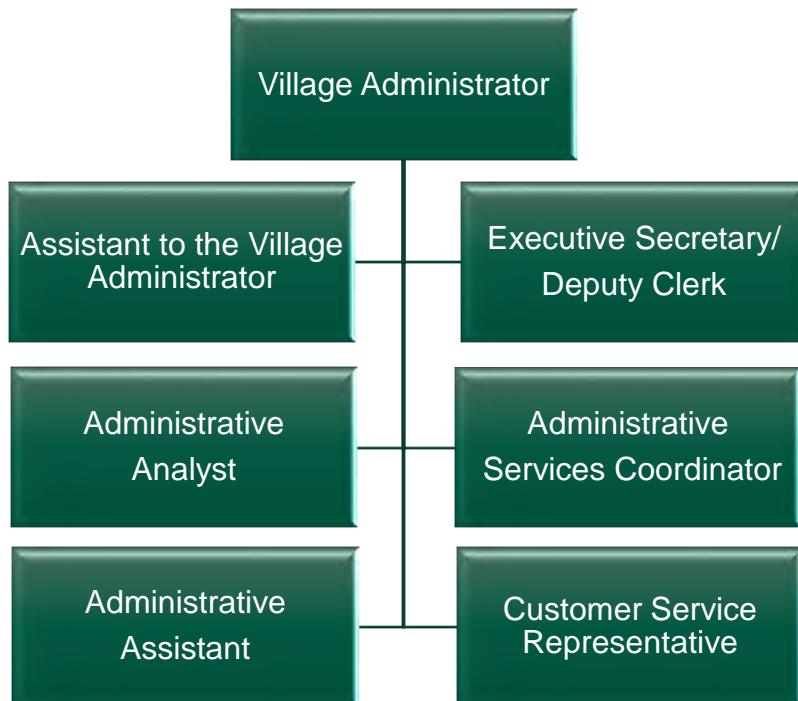
<b>Office Supplies</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$100	\$0	\$0

Accounts for routine office supplies



## Village Administrator's Office – Administration

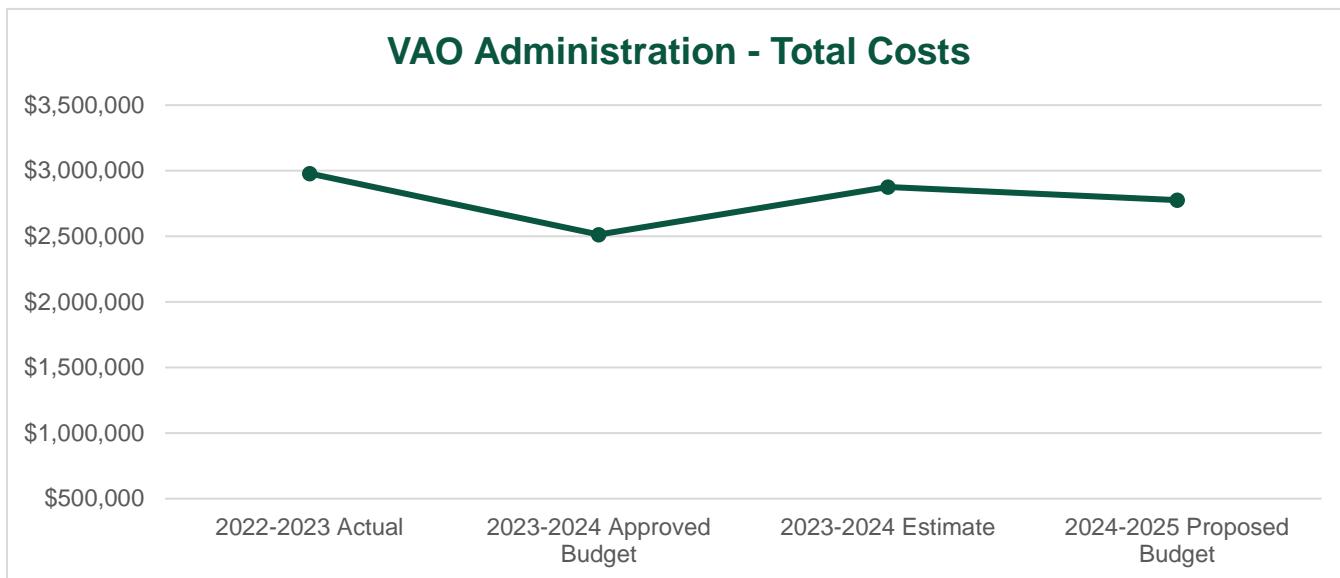
*(Administration and Finance)*





## Village Administrator's Office – Administration Summary Costs

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





## Village Administrator's Office – Administration

### Line-Item Detail

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



Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
01-10-466-293	Landscape - Village Hall	\$0	\$1,500	\$0	\$0	\$0
01-10-470-239	Legal Services	\$298,926	\$181,600	\$195,000	\$200,000	\$5,000
01-10-466-228	Maintenance - Building	\$64,226	\$75,000	\$175,000	\$235,500	\$60,500
01-10-466-236	Nicor Gas (835 Midway)	\$3,118	\$3,000	\$2,640	\$4,692	\$2,052
01-10-471-425	Other Professional Services	\$0	\$0	\$0	\$25,000	\$25,000
01-10-455-131	Personnel Recruitment	\$3,846	\$1,500	\$1,000	\$500	-\$500
01-10-455-311	Postage & Meter Rent	\$4,330	\$5,000	\$5,451	\$3,200	-\$2,251
01-10-455-302	Printing & Publishing	\$2,304	\$5,500	\$10,000	\$7,500	-\$2,500
01-10-475-365	Public Relations	\$610	\$2,500	\$225	\$500	\$275
01-10-466-251	Sanitary (835 Midway)	\$560	\$750	\$500	\$550	\$50
01-10-480-273	Self-Insurance – Deductible	\$27,894	\$15,000	\$16,221	\$16,500	\$279
01-10-455-306	Special Projects	\$78,890	\$115,000	\$0	\$0	\$0
01-10-455-305	Strategic Planning	\$0	\$0	\$0	\$0	\$0
01-10-455-201	Telephones	\$15,166	\$17,500	\$11,500	\$12,000	\$500
01-10-455-304	Training	\$6,370	\$7,500	\$13,062	\$10,000	-\$3,062
01-10-900-112	Transfer To Debt Service - 2015	\$322,709	\$280,739	\$322,720	\$325,361	\$2,641
01-10-900-115	Transfer To Debt Service – 2022A	\$194,198	\$346,096	\$346,096	\$541,096	\$195,000
01-10-900-113	Transfer To Debt Service – 2022B	\$520,453	\$363,905	\$363,905	\$169,455	-\$194,450
01-10-630-305	Tuition Reimbursement	\$0	\$3,000	\$780	\$0	-\$780
01-10-485-642	Village Hall Signage / Parks Signage	\$191,576	\$0	\$0	\$0	\$0
01-10-480-276	Wellness	\$1,854	\$5,000	\$2,044	\$2,000	-\$44
<b>TOTAL CONTRACTUAL</b>		<b>\$2,161,821</b>	<b>\$1,679,140</b>	<b>\$1,946,275</b>	<b>\$1,804,393</b>	<b>-\$141,881</b>



Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
<b>COMMODITIES</b>						
01-10-466-351	Building Maintenance Supplies	\$22,181	\$3,500	\$4,500	\$5,500	\$1,000
01-10-455-301	Office Supplies	\$12,836	\$5,500	\$4,876	\$5,100	\$224
<b>TOTAL COMMODITIES</b>		<b>\$35,017</b>	<b>\$9,000</b>	<b>\$9,376</b>	<b>\$10,600</b>	<b>\$1,224</b>
Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
<b>CAPITAL MAINTENANCE</b>						
01-10-485-611	Furniture & Office Equipment	\$29,610	\$0	\$0	\$0	\$0
<b>TOTAL CAPITAL MAINTENANCE</b>		<b>\$29,610</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
<b>OTHER</b>						
01-53-435-317	Advertising	\$0	\$0	\$0	\$0	\$0
01-53-435-319	Chamber Directory	\$3,000	\$0	\$0	\$0	\$0
01-53-436-379	Special Promotional Events	\$0	\$0	\$0	\$0	\$0
<b>TOTAL OTHER</b>		<b>\$3,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</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>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$534,523	\$615,577	\$643,277

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

<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 to the Village Administrator	80%	15%	5%
Executive Secretary / Deputy Clerk	100%	–	–
Administrative Coordinator	15%	85%	–
Administrative Analyst	100%	–	–
Administrative Assistant	100%	–	–
Customer Service Representative	100%	–	–

<b>Overtime Salaries</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$2,500	\$2,500	\$2,613

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

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

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

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

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

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

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



### **Contractual**

<b>Commissary Provision</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$5,000	\$4,369	\$5,000

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

<b>Contingencies</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$75,000	\$279,573	\$90,000

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

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

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

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

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

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

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

<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
ESRI	N/A	\$7,500
Adobe	N/A	\$4,405
SeeClickFix	N/A	\$5,250
DACRA Tech	\$2,500	\$30,000

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

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



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

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

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

<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
International City / County Management Association	2	\$200 - \$1,072.50	\$1,272.50
Illinois City / County Management Association	2	\$162.75 - \$353.75	\$516.50
IL and National Public Employer Labor Relations Assoc.	1	\$230	\$230
Society for Human Resources Management	1	\$250	\$250
Municipal Clerks of DuPage	1	\$40	\$40
Daily Herald	1	\$144	\$144
Willowbrook/Burr Ridge Chamber of Commerce	1	\$4,000	\$4,000
West Central Municipal Conference	1	\$2,500	\$2,500
iSolved Notices	1	\$240	\$240
Chicago Metropolitan Agency for Planning (CMAP)	1	\$325	\$325

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

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

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

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

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

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



### Contractual (cont'd)

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

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

<b>Description</b>	<b>Cost</b>
Village Attorney	\$185,000
Labor Counsel	\$15,000

<b>Maintenance</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$75,000	\$175,000	\$235,500

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

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

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

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

<b>Other Professional Service</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	–	–	\$25,000

Accounts for the cost of grant writing services.

<b>Personnel Recruitment</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$1,500	\$1,000	\$500

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

<b>Postage &amp; Meter</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$5,000	\$5,451	\$3,200

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



### Contractual (cont'd)

<b>Printing &amp; Publishing</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$5,500	\$10,000	\$7,500

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

<b>Public Relations</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$2,500	\$225	\$500

Accounts for annual public relations expenditures.

<b>Sanitary</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$750	\$500	\$550

Accounts for sewer maintenance charges with DuPage County.

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

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

<b>Special Projects</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$115,000	\$0	\$0

This was a new line item in the 2023-2024 Budget and accounts for staff-identified special projects.

<b>Telephone</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$17,500	\$11,500	\$12,000

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

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

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

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

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

<b>Wellness</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$5,000	\$2,044	\$2,000

Accounts for quarterly and monthly employee wellness meetings and activities.



### **Commodities**

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

Accounts for supplies of maintenance of Village Hall.

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

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



## Village Administrator's Office – Finance

*(Administration and Finance)*





## Village Administrator's Office – Finance

### Summary Costs

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





**Village Administrator's Office – Finance**

**Line-Item Detail**

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

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

<b>EDP Licenses &amp; Equipment / Software</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$12,780	\$12,500	\$12,500

Accounts for the annual BS&A financial software costs.

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

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

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

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

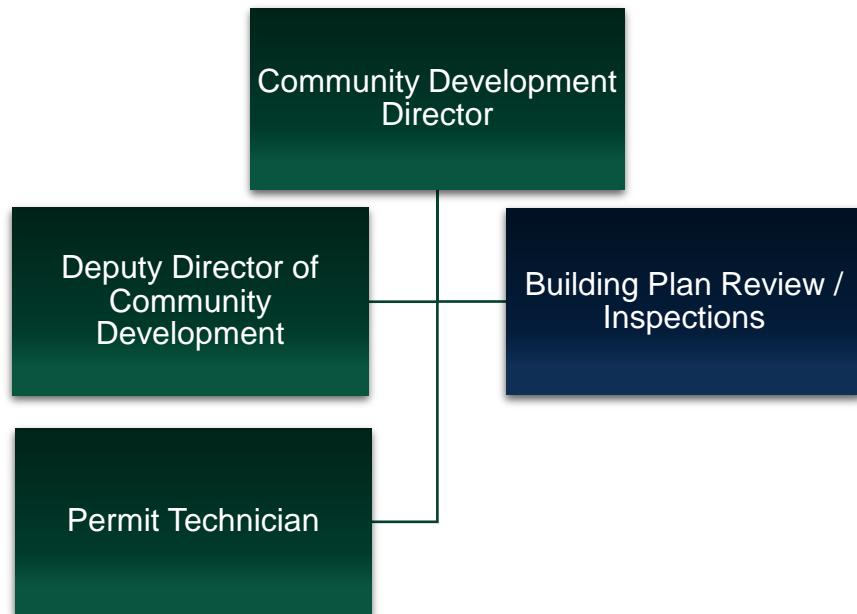
General Fund	Water Fund
60%	40%

<b>Printing &amp; Publishing</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$0	\$210	\$500

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



## Community Development

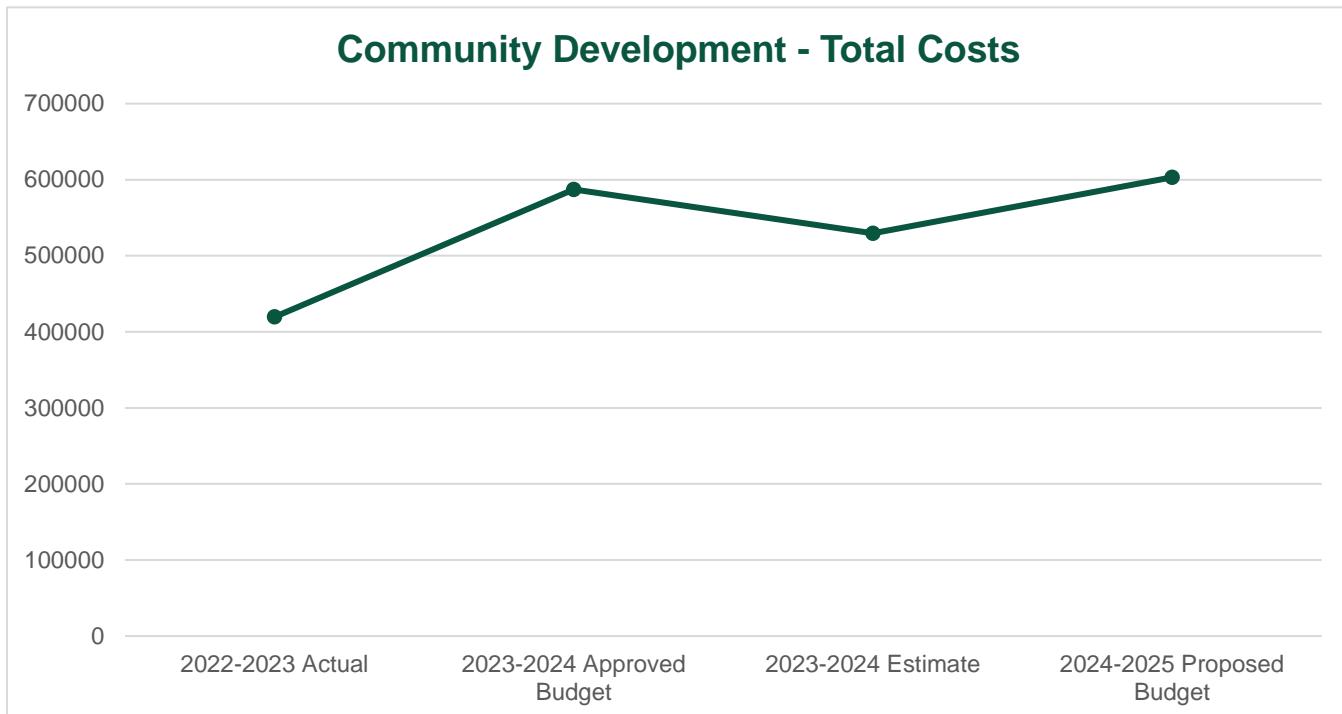




## Community Development

### Summary Costs

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





## Community Development

### Line-Item Detail

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



Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
01-40-810-303	Fuel / Mileage / Wash	\$161	\$225	\$225	\$300	\$75
01-40-815-308	Informational Technology Services	\$0	\$0	\$0	\$5,100	\$5,100
01-40-810-148	Life Insurance – Plan Commission	\$1,290	\$0	\$651	\$1,200	\$549
01-40-810-412	Maintenance - Building	\$0	\$0	\$0	\$3,668	\$3,668
01-15-520-257	Municipal Planning Services	\$450	\$0	\$0	\$0	\$0
01-40-820-254	Plan Review – Civil Engineer	\$2,701	\$0	\$0	\$0	\$0
01-40-810-311	Postage & Meter Rent	\$133	\$0	\$133	\$4,164	\$4,031
01-40-810-302	Printing & Publishing	\$2,433	\$3,300	\$2,140	\$5,500	\$3,360
01-40-810-305	Special Projects	\$0	\$75,976	\$35,000	\$35,000	\$0
01-40-810-201	Telephones	\$430	\$3,355	\$3,355	\$5,200	\$1,845
01-40-820-263	Traffic Engineering Services	\$2,450	\$7,500	\$0	\$5,000	\$5,000
01-40-810-304	Training	\$60	\$6,500	\$2,000	\$4,250	\$2,250
01-40-810-345	Uniforms	\$280	\$400	\$400	\$400	\$0
01-40-810-409	Vehicle Maintenance Services	\$0	\$0	\$0	\$1,200	\$1,200
01-15-540-625	Vehicles – New & Other	\$33	\$0	\$0	\$0	\$0
<b>TOTAL CONTRACTUAL</b>		<b>\$177,889</b>	<b>\$254,456</b>	<b>\$190,720</b>	<b>\$247,762</b>	<b>\$57,041</b>
Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
<b>COMMODITIES</b>						
01-15-540-611	Furniture & Office Equipment	\$259	\$0	\$0	\$0	\$0
01-40-810-301	Office Supplies	\$1,294	\$1,500	\$1,500	\$3,000	\$1,500
<b>TOTAL COMMODITIES</b>		<b>\$1,553</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$3,000</b>	<b>\$1,500</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

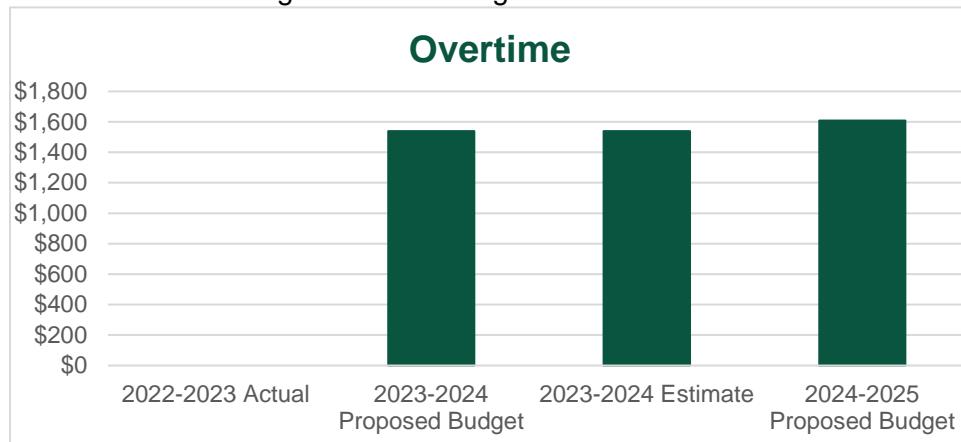
<b>Salaries</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$227,248	\$228,445	\$238,725

Accounts for the salary expenses 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>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$1,540	\$1,540	\$1,609

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



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

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

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

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



### Personnel (cont'd)

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

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

### Contractual

<b>Building, Plan Review &amp; Inspection Services</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$75,050	\$56,400	\$73,512

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

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

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

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

<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>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$2,400	\$2,000	\$2,400

Accounts for copy services for the Community Development Department.

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

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

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

Accounts for document scanning services for the Community Development Department.

<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>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$0	\$106	\$318

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

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

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

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

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

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

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

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

<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	\$50	\$50
Daily Herald Online Subscription	1	\$150	\$150
Crain's Business Magazine	1	\$100	\$100
International Code Council	3	\$145	\$435
Suburban Building Officials Counsel	1	\$150	\$150

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

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

<b>Informational Technology Services</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$0	\$0	\$5,100

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



### Contractual (cont'd)

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

Accounts for Plan Commission members Life Insurance.

<b>Maintenance – Building</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$0	\$0	\$3,668

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

<b>Postage &amp; Meter Rental</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$0	\$133	\$4,164

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

<b>Printing &amp; Publishing</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$3,300	\$2,140	\$5,500

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

<b>Special Projects</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$75,976	\$35,000	\$35,000

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

Description	Cost
Comprehensive Plan	\$35,000

<b>Telephones</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$3,355	\$3,355	\$5,200

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

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

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



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

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

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

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

<b>Uniforms</b>	2023-2024 Budget		2023-2024 Estimate		2024-2025 Budget	
		\$400		\$400		\$400

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

<b>Vehicle Maintenance Services</b>	2023-2024 Budget		2023-2024 Estimate		2024-2025 Budget	
		\$0		\$0		\$1,200

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

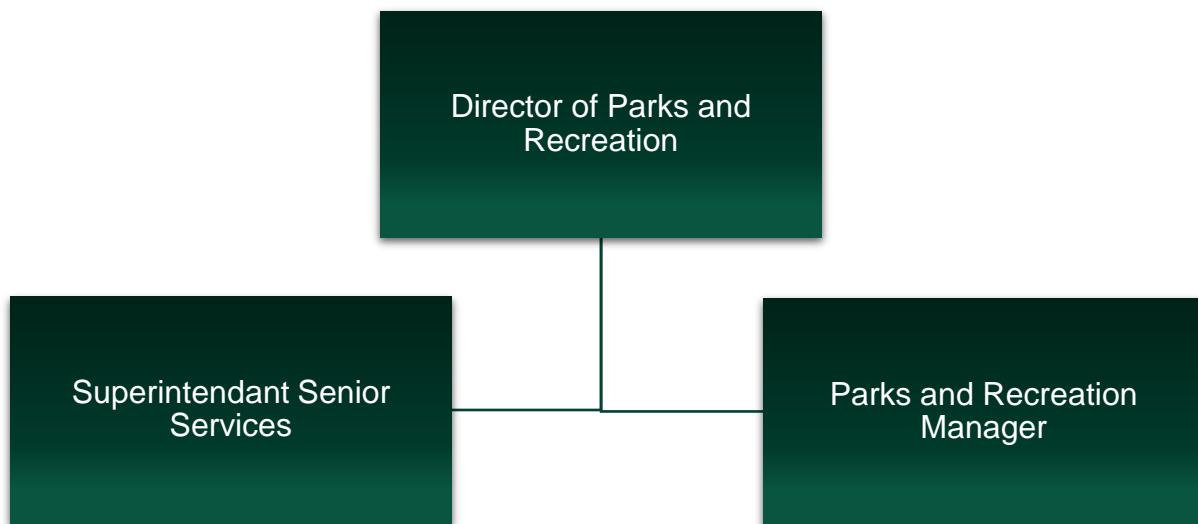
### **Commodities**

<b>Office Supplies</b>	2023-2024 Budget		2023-2024 Estimate		2024-2025 Budget	
		\$1,500		\$1,500		\$3,000

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



## Parks & Recreation

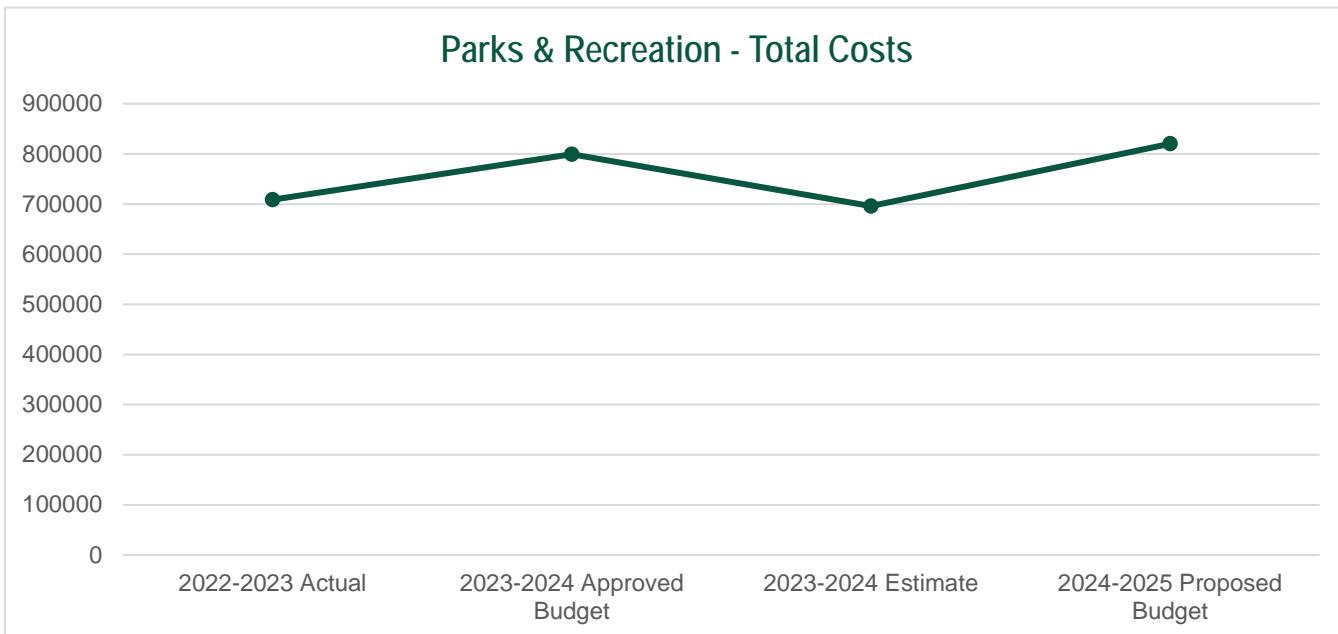




## **Parks & Recreation**

### **Summary Costs**

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





## Parks & Recreation

### Line-Item Detail

Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
<b>PERSONNEL</b>						
	Regular Salaries	\$245,149	\$232,271	\$233,077	\$243,565	\$10,488
	Part-Time Salaries	\$1,307	\$0	\$0	\$0	\$0
	Overtime Salaries	\$2,317	\$5,500	\$0	\$2,000	\$2,000
	FICA Payments	\$18,890	\$17,769	\$17,769	\$18,569	\$800
	IMRF Payments	\$35,374	\$48,219	\$48,219	\$50,389	\$2,170
	Health Insurance	\$10,870	\$13,320	\$13,320	\$13,919	\$599
	Life Insurance	\$0	\$163	\$163	\$170	\$7
<b>TOTAL PERSONNEL</b>		<b>\$338,647</b>	<b>\$317,242</b>	<b>\$312,548</b>	<b>\$328,613</b>	<b>\$16,065</b>
Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
<b>CONTRACTUAL</b>						
01-20-590-517	Active Adult Program	\$145,563	\$249,050	\$166,500	\$244,000	\$77,500
01-20-590-519	ADA Park Maintenance	\$0	\$3,000	\$0	\$0	\$0
01-20-590-520	ADA Recreation Accommodations	\$5,604	\$0	\$0	\$0	\$0
01-20-570-280	Ballfield Maintenance	\$9,905	\$12,000	\$8,000	\$12,000	\$4,000
01-20-585-522	Community Events	\$15,896	\$50,000	\$43,000	\$55,580	\$12,580
01-20-570-281	Contracted Maint. & Landscaping	\$960	\$0	\$0	\$0	\$0
01-20-555-212	EDP Licenses & Equipment / Software	\$15,498	\$5,200	\$9,700	\$5,680	-\$4,020
01-20-555-263	EDP Licenses	\$0	\$480	\$0	\$0	\$0
01-20-455-307	Fees / Dues / Subscriptions	\$0	\$0	\$0	\$1,260	\$1,260
01-20-510-303	Fuel / Mileage / Wash	\$297	\$750	\$150	\$750	\$600
01-20-555-308	Informational Technology Services	\$0	\$0	\$0	\$5,100	\$5,100
01-20-565-342	Landscape Maintenance Services	\$53,293	\$80,000	\$80,000	\$81,200	\$1,200
01-20-570-411	Maintenance	\$21,878	\$12,000	\$11,000	\$7,508	-\$3,493
01-20-570-235	Nicor Gas (825 Midway)	\$6,751	\$2,000	\$2,000	\$2,000	\$0



Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
01-20-550-311	Postage & Meter Rent	\$2	\$300	\$800	\$1,200	\$400
01-20-550-302	Printing & Publishing	\$10,821	\$18,000	\$14,500	\$16,000	\$1,500
01-20-555-306	Program Hosting Services (BRPD)	\$0	\$0	\$0	\$0	\$0
01-20-565-352	Reimb. Expenses – Memorial Program	\$323	\$0	\$0	\$0	\$0
01-20-570-250	Sanitary (825 Midway)	\$200	\$180	\$265	\$500	\$235
01-20-575-517	Seniors Program – Summer	\$2,049	\$0	\$0	\$0	\$0
01-20-585-523	Special Events	\$21,849	\$0	\$0	\$0	\$0
01-20-590-518	Special Recreation Assoc Program Dues	\$41,683	\$39,343	\$43,000	\$53,000	\$10,000
01-20-575-119	Summer Program Mat'l & Services	\$4,220	\$0	\$0	\$0	\$0
01-20-455-201	Telephones	\$919	\$1,500	\$1,500	\$1,500	\$0
01-20-555-304	Training	\$0	\$0	\$0	\$2,230	\$2,230
01-20-570-345	Uniforms	\$614	\$0	\$450	\$450	\$0
<b>TOTAL CONTRACTUAL</b>		<b>\$358,325</b>	<b>\$473,803</b>	<b>\$380,865</b>	<b>\$489,958</b>	<b>\$109,093</b>
Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
<b>COMMODITIES</b>						
01-20-570-331	Maintenance Supplies	\$285	\$0	\$0	\$0	\$0
01-20-550-301	Office / General Program Supplies	\$5,985	\$1,500	\$2,513	\$1,500	-\$1,013
01-20-565-341	Park Landscape Supplies	\$5,180	\$6,500	\$0	\$0	\$0
<b>TOTAL COMMODITIES</b>		<b>\$11,450</b>	<b>\$8,000</b>	<b>\$2,513</b>	<b>\$1,500</b>	<b>-\$1,013</b>
Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
<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 two full-time employees, the Director of Parks and Recreation, the Superintendent of Senior Services, and one part-time employee, the Parks and Recreation Manager. This department is also responsible for all Community-wide and special events within Willowbrook.

#### **Personnel**

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

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

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

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

<b>FICA Payments</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$17,769	\$17,769	\$18,569

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

<b>IMRF Payments</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$48,219	\$48,219	\$50,389

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

<b>Health Insurance</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$13,320	\$13,320	\$13,919

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

<b>Life Insurance</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$163	\$163	\$170

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



## Contractual

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

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

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

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

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

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



**Contractual (cont'd)**

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

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

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

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

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

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



**Contractual (cont'd)**

Event	Description	Quantity	Unit Costs	Total Costs	
6)	Theater	8	\$5,500	\$44,000	
		Quantity	Unit Revenue	Total Revenue	
		8	\$6,500	\$52,000	
TOTAL				Surplus/Deficit	
				\$8,000	

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

Event	Description	Quantity	Unit Costs	Total Costs	
7)	One Day Tour Basic	10	\$3,540	\$35,400	
		Quantity	Unit Revenue	Total Revenue	
		10	\$3,990	\$39,900	
TOTAL				Surplus/Deficit	
				\$4,500	

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



**Contractual (cont'd)**

8)

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

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

9)

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

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



**Contractual (cont'd)**

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

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

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

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

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

Accounts for annual community-wide events.

1) Event	Description	Date	Costs	Revenue	Surplus/Deficit
1) <b>Light up the Night</b>	Social event for families	12/9/24	\$29,880	\$5,250	-\$24,630

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

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



**Contractual (cont'd)**

Event	Description	Date	Costs	Revenue	Surplus/Deficit
2) <b>Fishing Derby</b>	Family gathering	6/15/24	\$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	Sponsor Possibility	\$250
Supplies, bait, hooks...	\$100	Income	
Prizes Tacklebox / Fishing poles	\$150		

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

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

Event	Description	Date	Costs	Revenue	Surplus/Deficit
4) <b>National Night Out</b>	Back to School Event	8/6/24	\$1,000	\$0	-\$1000

National Night Out			
Expenses		Revenue	
Description	Unit Costs	Description	Unit Revenue
National Night Out	\$1000		

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

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		



**Contractual (cont'd)**

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

Trunk or Treat				
Expenses		Revenue		
Description		Unit Costs	Description	Unit Revenue
Candy		\$500		
Decorations		\$300		

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		

8)	Event	Description	Date	Costs	Revenue	Surplus/Deficit
	<b>Easter Egg Hunt</b>	Children's giveaway	3/30/24	\$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	\$1,650	-\$550

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



**Contractual (cont'd)**

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

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

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

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

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

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

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

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

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

<b>Informational Technology Services</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	-	-	\$5,100

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

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

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

<b>Maintenance</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$12,000	\$11,000	\$7,508

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

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

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



**Contractual (cont'd)**

<b>Postage &amp; Meter Rent</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$300	\$800	\$1,200

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

<b>Printing &amp; Publishing</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$18,000	\$14,500	\$16,000

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

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

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

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

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

<b>Telephones</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$1,500	\$1,500	\$1,500

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

<b>Training</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	–	–	\$2,230

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

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

<b>Uniforms</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	–	\$450	\$450

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

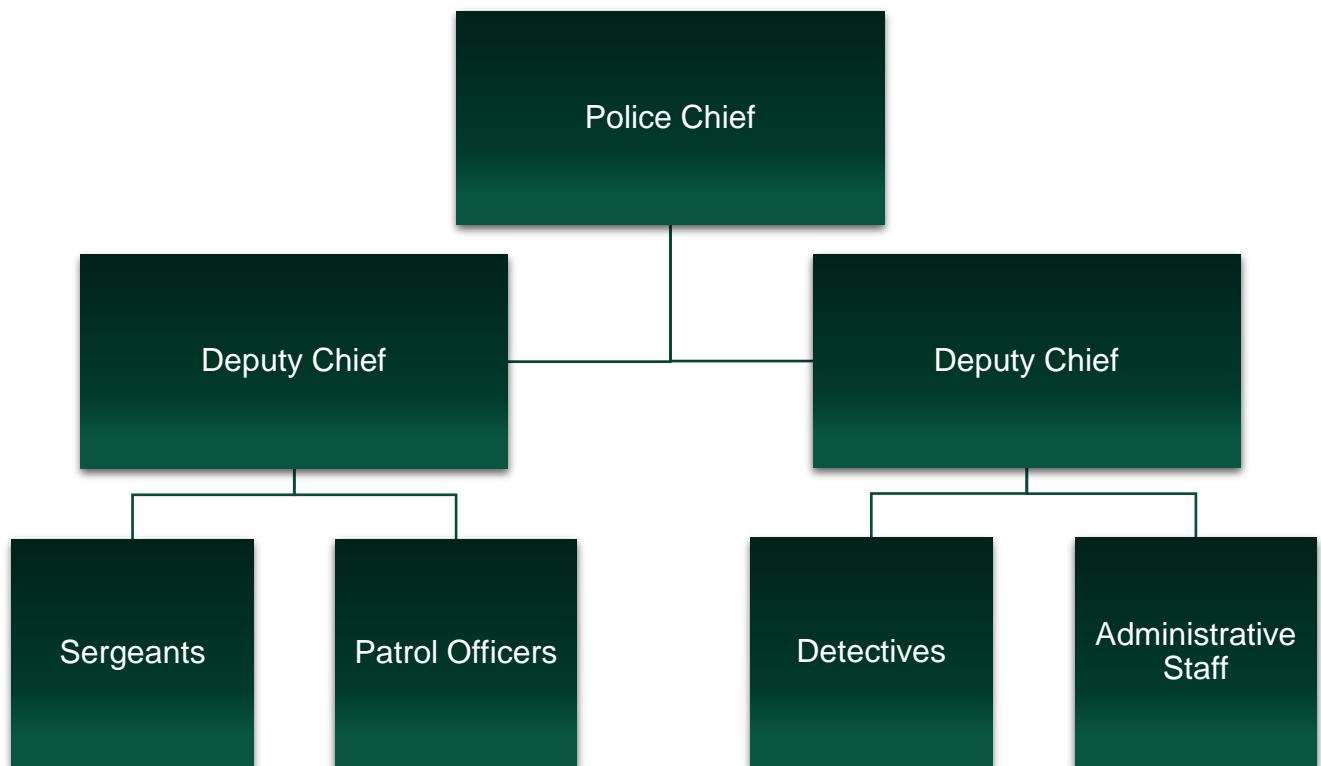
**Commodities**

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

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



## Police

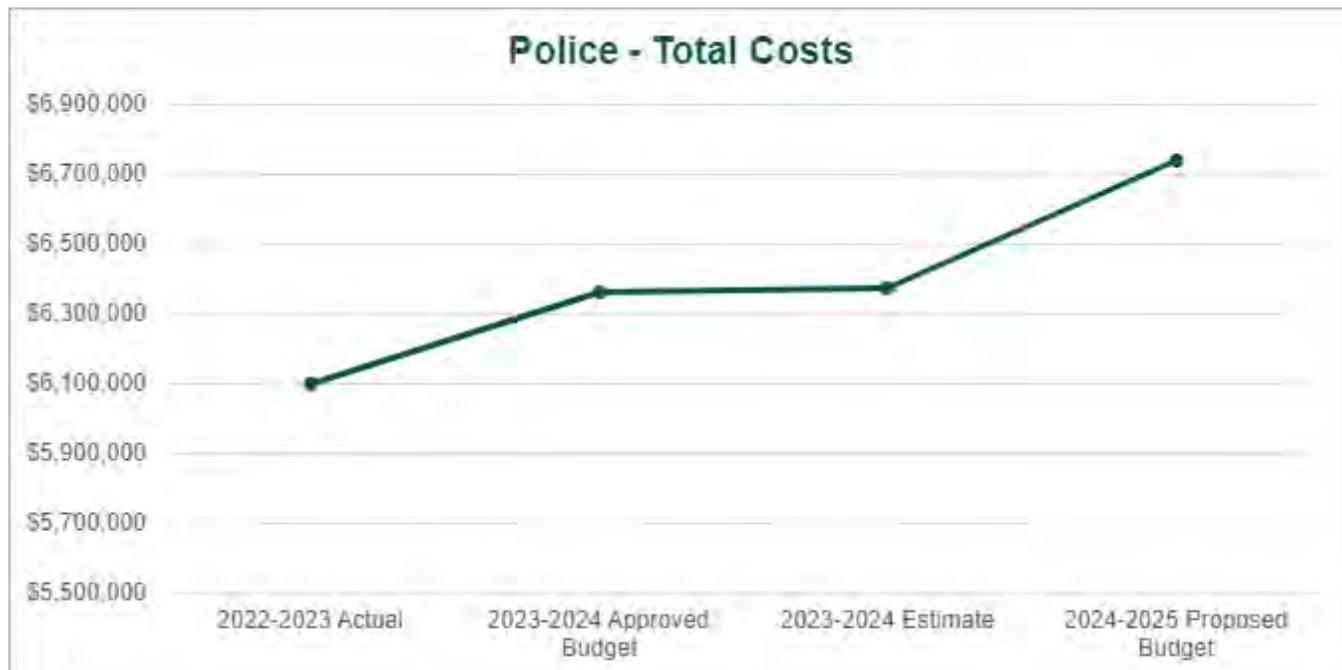




## **Police**

### **Summary Costs**

	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
Personnel	\$4,785,485	\$5,076,086	\$5,123,242	\$5,392,695	\$269,453
Contractual	\$1,038,400	\$1,100,573	\$1,078,552	\$1,173,852	\$95,300
Commodities	\$78,043	\$67,000	\$64,500	\$72,700	\$8,200
Capital Maintenance	\$197,085	\$111,852	\$109,180	\$100,863	-\$8,317
Other	\$0	\$6,000	\$0	\$1,000	\$1,000
<b>TOTAL</b>	<b>\$6,099,012</b>	<b>\$6,361,511</b>	<b>\$6,375,474</b>	<b>\$6,741,110</b>	<b>\$356,636</b>





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

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



Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
01-30-630-241	Legal Services	\$28,165	\$25,000	\$27,000	\$39,400	\$12,400
01-30-630-228	Maintenance	\$29,695	\$30,000	\$70,000	\$70,000	\$0
01-30-630-409	Maintenance – Vehicles	\$39,165	\$0	\$0	\$0	\$0
01-30-630-235	Nicor Gas (7760 Quincy)	\$6,695	\$6,000	\$6,500	\$6,500	\$0
01-30-540-425	Other Professional Services	\$0	\$0	\$0	\$0	-\$2,100
01-30-630-131	Personnel Recruitment	\$522	\$1,000	\$12,500	\$5,000	-\$7,500
01-30-630-311	Postage & Meter Rent	\$3,098	\$4,100	\$1,500	\$4,800	\$3,300
01-30-630-302	Printing & Publishing	\$2,993	\$2,500	\$3,000	\$2,700	-\$300
01-30-675-235	Radio Dispatching	\$326,691	\$340,773	\$371,165	\$404,621	\$33,456
01-30-630-246	Red Light Contractual Services	\$250,893	\$390,000	\$300,000	\$276,700	-\$23,300
01-30-630-306	Reimb Personnel Expenses	\$0	\$0	\$742	\$0	-\$742
01-30-630-250	Sanitary (7760 Quincy)	\$578	\$1,000	\$600	\$650	\$50
01-30-645-273	Self-Insurance - Deductible	\$0	\$0	\$0	\$0	\$0
01-30-630-201	Telephones	\$29,554	\$25,000	\$24,000	\$25,000	\$1,000
01-30-630-304	Training	\$16,060	\$30,000	\$15,000	\$30,000	\$15,000
01-30-630-305	Tuition Reimbursement	\$590	\$5,000	\$0	\$0	\$0
01-30-630-345	Uniforms	\$26,023	\$36,000	\$34,000	\$36,100	\$2,100
<b>TOTAL CONTRACTUAL</b>		<b>\$1,038,400</b>	<b>\$1,100,573</b>	<b>\$1,078,552</b>	<b>\$1,173,852</b>	<b>\$95,300</b>
Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
<b>COMMODITIES</b>						
01-30-630-346	Ammunition	\$26,363	\$20,000	\$20,000	\$22,000	\$2,000
01-30-630-351	Building Maintenance Supplies	\$1,567	\$1,000	\$500	\$1,000	\$500
01-30-670-331	Community Event Supplies	\$823	\$7,000	\$6,500	\$7,000	\$500
01-30-650-343	Jail Supplies	\$236	\$2,000	\$1,000	\$2,000	\$1,000
01-30-630-301	Office Supplies	\$2,207	\$0	\$4,500	\$3,700	-\$800
01-30-630-401	Operating Equipment	\$46,845	\$37,000	\$32,000	\$37,000	\$5,000
<b>TOTAL COMMODITIES</b>		<b>\$78,043</b>	<b>\$67,000</b>	<b>\$64,500</b>	<b>\$72,700</b>	<b>\$8,200</b>



Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
<b>CAPITAL MAINTENANCE</b>						
01-30-630-347	Axon Taser	\$0	\$15,000	\$10,900	\$3,690	-\$7,210
01-30-660-205	Bike Program	\$1,335	\$1,500	\$1,000	\$1,500	\$500
01-30-630-402	Body Cameras	\$134,472	\$33,072	\$35,880	\$40,673	\$4,793
01-30-635-288	Building Construction & Remodel	\$0	\$0	\$0	\$0	\$0
01-30-680-642	Copy Machine	\$19,830	\$0	\$0	\$0	\$0
01-30-540-425	Flock Safety		\$42,000	\$42,000	\$40,000	
01-30-630-405	Furniture & Office Equipment	\$25,755	\$0	\$2,100	\$0	-\$2,100
01-30-630-403	In-Car Camera	\$0	\$20,280	\$17,300	\$15,000	-\$2,300
01-30-680-625	New Vehicles	\$15,693	\$0	\$0	\$0	\$0
<b>TOTAL CAPITAL MAINTENANCE</b>		<b>\$197,085</b>	<b>\$111,852</b>	<b>\$109,180</b>	<b>\$100,863</b>	<b>-\$8,317</b>
Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
<b>OTHER</b>						
01-30-655-339	Confidential Funds	\$0	\$1,000	\$0	\$1,000	\$1,000
01-30-685-799	Contingencies	\$0	\$5,000	\$0	\$0	\$0
01-30-650-348	Drug Forfeiture – State	\$0	\$0	\$0	\$0	\$0
<b>TOTAL OTHER</b>		<b>\$0</b>	<b>\$6,000</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

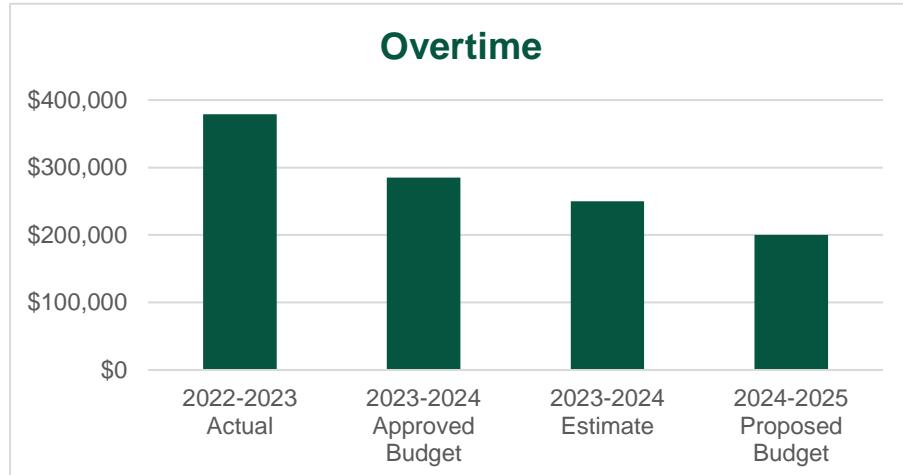
<b>Salaries</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$2,935,608	\$2,950,780	\$3,066,108

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

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

<b>Overtime Salaries</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$285,000	\$250,000	\$200,000

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





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

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

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

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

Accounts for a portion of the employer's share of the Illinois Municipal Retirement Fund (IMRF) pension contributions. The 2024 employer rate is 16.12% 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
	\$399,000	\$427,714	\$446,961

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

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

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

## **Contractual**

<b>Accreditation</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$4,500	\$4,645	\$4,700

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

<b>Animal Control</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$4,000	\$1,000	\$2,000

Accounts for animal control services through DuPage County.

<b>Copy Services</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$3,600	\$3,600	\$3,600

Accounts for copy services for the Police Department.

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

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



**Contractual (cont'd)**

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

Accounts for the following software licenses:

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

<b>Employee Recognition</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$5,000	\$5,000	\$5,000

Accounts for employee recognition within the Police Department.

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

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



**Contractual (cont'd)**

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

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

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

<b>Firing Range</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$5,000	\$5,000	\$5,000

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

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

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

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

Accounts for monthly internet services provided by Access One.

<b>Informational Technology Services</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$0	\$0	\$51,850

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



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

<b>Maintenance</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$30,000	\$70,000	\$70,000

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

<b>Description</b>	<b>Proposed 2024-2025</b>
Maintenance – Building	\$35,000
Maintenance – Vehicles	\$35,000

<b>Nicor Gas</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$6,000	\$6,500	\$6,500

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

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

Accounts for the cost of personnel recruitment services.

<b>Postage &amp; Meter Rent</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$4,100	\$1,500	\$4,800

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

<b>Printing &amp; Publishing</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$2,500	\$3,000	\$2,700

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

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

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

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

Accounts for red light enforcement cameras (RLCs) 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>2024-2025 Budget</b>
Adjudicator	\$5,000
Camera Fees	\$239,700
ComEd	\$2,000
Miscellaneous Fee	\$30,000

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

<b>Reimbursements</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$0	\$742	\$0

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

<b>Sanitary</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$1,000	\$600	\$650

Accounts for sewer maintenance charges with DuPage County.

<b>Telephones</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$25,000	\$24,000	\$25,000

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

<b>Training</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$30,000	\$15,000	\$30,000

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

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

<b>Uniforms</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$36,000	\$34,000	\$36,100

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

## **Commodities**

<b>Ammunition</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$20,000	\$20,000	\$22,000

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

<b>Building Maintenance Supplies</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$1,000	\$500	\$1,000

Accounts for cleaning supplies purchased within the Police Department.

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

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



### Commodities (cont'd)

<b>Jail Supplies</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$2,000	\$1,000	\$2,000

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

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

Accounts for office-type supplies for the entire department.

<b>Operating Equipment</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$37,000	\$32,000	\$37,000

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

### Capital Maintenance

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

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

<b>Bike Program</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$1,500	\$1,000	\$1,500

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

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

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

<b>Flock Safety</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$42,000	\$42,000	\$40,000

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

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

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

### Other

<b>Confidential Funds</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$1,000	\$0	\$1,000

Accounts for variable spending related to confidential operations.

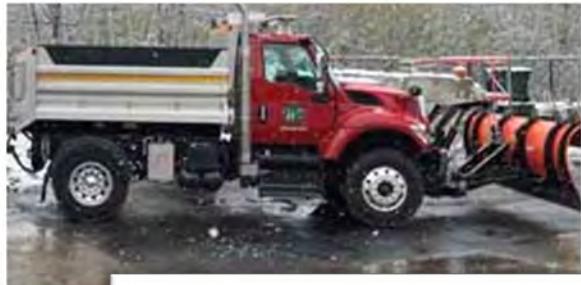


## Public Works

Director of Public Works

Public Works Foreman

Public Works Laborers



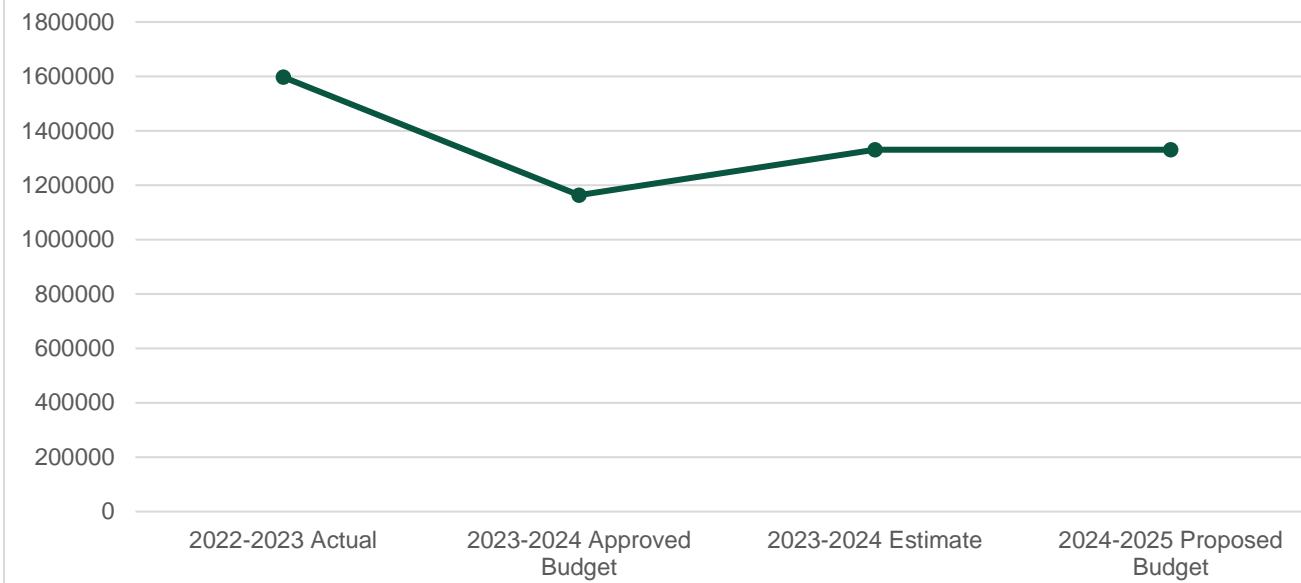


## Public Works

### Summary Costs

	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23- 24 Estimate and 24-25 Proposed
Personnel	\$281,186	\$263,719	\$316,952	\$339,723	\$22,771
Contractual	\$1,292,762	\$873,900	\$989,636	\$953,694	-\$35,942
Commodities	\$22,815	\$25,000	\$23,000	\$36,620	\$13,620
Capital Maintenance	\$612	\$1,000	\$1,074	\$1,000	-\$74
<b>TOTAL</b>	<b>\$1,597,375</b>	<b>\$1,163,619</b>	<b>\$1,330,662</b>	<b>\$1,331,037</b>	<b>\$375</b>

### Public Works - Total Costs





## Public Works

### Line-Item Detail

Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
<b>PERSONNEL</b>						
	Regular Salaries	\$122,323	\$135,019	\$168,480	\$176,062	\$7,582
	Part-Time Salaries	\$31,555	\$15,000	\$24,631	\$36,000	\$11,369
	Overtime Salaries	\$35,930	\$25,000	\$28,000	\$27,507	-\$493
	FICA Payments	\$14,164	\$12,356	\$12,912	\$13,493	\$581
	IMRF Payments	\$29,125	\$35,241	\$36,827	\$38,484	\$1,657
	Insurance	\$48,089	\$41,103	\$46,102	\$48,177	\$2,075
<b>TOTAL PERSONNEL</b>		<b>\$281,186</b>	<b>\$263,719</b>	<b>\$316,952</b>	<b>\$339,723</b>	<b>\$22,771</b>
Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
<b>CONTRACTUAL</b>						
01-35-755-284	Brush Pickup	\$34,320	\$37,400	\$24,150	\$25,150	\$1,000
01-35-745-207	Electricity - Street Lights	\$26,999	\$27,500	\$27,500	\$28,500	\$1,000
01-35-750-290	Equipment Rental	\$3,237	\$3,000	\$2,760	\$9,500	\$6,740
01-35-720-245	Engineering Review	\$1,598	\$5,000	\$15,000	\$8,068	-\$6,932
01-35-710-307	Fees / Dues / Subscriptions	\$1,033	\$1,200	\$875	\$1,170	\$295
01-35-710-303	Fuel / Mileage / Wash	\$34,273	\$12,000	\$16,000	\$16,000	\$0
01-35-715-225	Internet / Website Hosting Services	\$5,091	\$4,500	\$5,700	\$5,700	\$0
01-35-715-308	Informational Technology Services	\$0	\$0	\$0	\$8,500	\$8,500
01-35-755-332	J.U.L.I.E. (Locates)	\$1,313	\$2,650	\$2,650	\$2,650	\$0
01-35-750-286	Jet Cleaning Culvert Services	\$29,543	\$35,000	\$35,000	\$35,000	\$0
01-35-755-281	Landscaping Maintenance	\$173,096	\$95,000	\$87,437	\$84,465	-\$2,972
01-35-725-410	Maintenance	\$113,776	\$86,000	\$84,500	\$77,300	-\$7,200
01-35-760-259	Mosquito Abatement	\$30,938	\$37,550	\$37,550	\$38,770	\$1,220
01-35-725-415	Nicor Gas	\$4,907	\$3,200	\$3,200	\$3,360	\$160
01-35-715-307	Other Professional Service	\$0	\$0	\$0	\$0	\$0
01-35-760-258	Pest Control	\$0	\$1,000	\$800	\$250	-\$550
01-35-710-311	Postage & Meter Rent	\$0	\$2,000	\$150	\$150	\$0
01-35-710-302	Printing and Publishing	\$2,530	\$750	\$750	\$750	\$0
01-35-755-331	Salt	\$40,846	\$0	\$10,000	\$22,000	\$12,000



Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
01-35-725-417	Sanitary User Charge	\$220	\$450	\$300	\$300	\$0
01-35-740-287	Snow Removal Contract	\$56,104	\$120,000	\$224,000	\$148,400	-\$75,600
01-35-720-230	Special Projects	\$14,555	\$0	\$0	\$0	\$0
01-35-750-381	Storm Water Improvements	\$155,225	\$90,000	\$88,000	\$90,000	\$2,000
01-35-765-685	Street Improvements	\$223,836	\$175,000	\$175,000	\$180,500	\$5,500
01-35-740-290	Street Sweeping Services	\$5,063	\$7,000	\$4,800	\$11,950	\$7,150
01-35-710-201	Telephones	\$2,991	\$2,500	\$3,564	\$3,564	\$0
01-35-745-224	Traffic Signals	\$18,657	\$7,200	\$7,200	\$11,127	\$3,927
01-35-710-304	Training	\$180	\$5,500	\$5,500	\$6,070	\$570
01-35-750-338	Tree Maintenance	\$305,143	\$110,000	\$125,000	\$132,000	\$7,000
01-35-710-345	Uniforms	\$2,409	\$2,500	\$2,250	\$2,500	\$250
01-35-750-328	Street & Row Maintenance	\$4,883	\$0	\$0	\$0	\$0
<b>TOTAL CONTRACTUAL</b>		<b>\$1,292,762</b>	<b>\$873,900</b>	<b>\$989,636</b>	<b>\$953,694</b>	<b>-\$35,942</b>
Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
<b>COMMODITIES</b>						
01-35-755-300	Emergency Equipment	\$600	\$1,500	\$0	\$1,500	\$1,500
01-35-710-301	Office Supplies	\$1,749	\$500	\$200	\$3,500	\$3,300
01-35-710-401	Operating Supplies & Equipment	\$13,215	\$15,000	\$15,000	\$23,620	\$8,620
01-35-755-333	Road Signs	\$7,251	\$8,000	\$7,800	\$8,000	\$200
<b>TOTAL COMMODITIES</b>		<b>\$22,815</b>	<b>\$25,000</b>	<b>\$23,000</b>	<b>\$36,620</b>	<b>\$13,620</b>
Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
<b>CAPITAL MAINTENANCE</b>						
01-35-715-212	EDP Licenses & Equipment / Software	\$0	\$500	\$0	\$0	\$0
01-35-710-405	Furniture & Office Equipment	\$0	\$500	\$1,074	\$1,000	-\$74
01-35-755-401	Operating Equipment	\$355	\$0	\$0	\$0	\$0
01-35-765-625	Vehicles - New & Other	\$0	\$0	\$0	\$0	\$0
01-35-765-640	Village Entry Signs	\$256	\$0	\$0	\$0	\$0
<b>TOTAL CAPITAL MAINTENANCE</b>		<b>\$612</b>	<b>\$1,000</b>	<b>\$1,074</b>	<b>\$1,000</b>	<b>-\$74</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>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$135,019	\$168,480	\$176,062

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

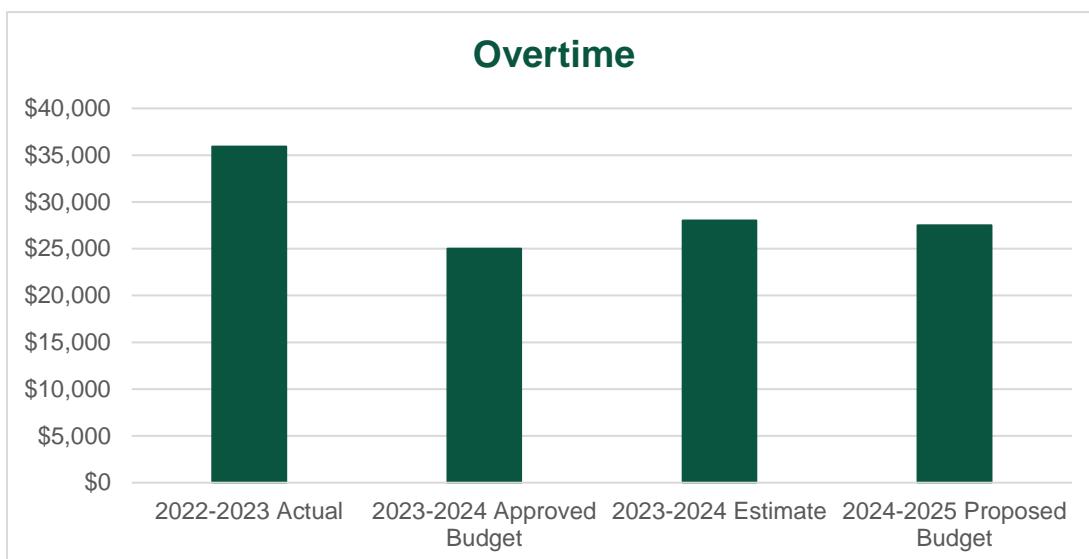
<b>Salary Allocation by Fund</b>		
<b>Position</b>	<b>General Fund</b>	<b>Water Fund</b>
Director of Public Works	45%	55%
Public Works Foreman	45%	55%
Public Works Laborers (3)	45%	55%
Seasonal Help	45%	55%

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

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

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

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





## Personnel (cont'd)

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

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

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

Accounts for a portion of the employer's share of the Illinois Municipal Retirement Fund (IMRF) pension contributions. The 2024 employer rate is 16.12% 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
	\$41,103	\$46,102	\$48,177

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

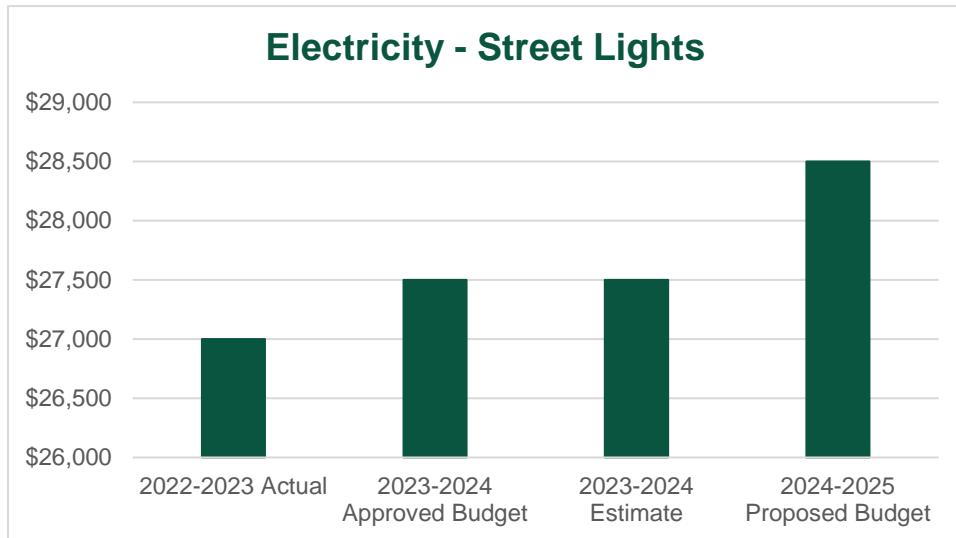
## Contractual

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

Accounts for annual brush pick-up services.

<b>Electricity - Streetlights</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$27,500	\$27,500	\$28,500

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



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

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



**Contractual (cont'd)**

<b>Engineering Review</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$5,000	\$15,000	\$8,068

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

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

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

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

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

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

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

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

<b>Informational Technology Services</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$0	\$0	\$8,500

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

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

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

<b>Jet Cleaning Services</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$35,000	\$35,000	\$35,000

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

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

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

<b>Detail Information</b>	<b>2024-2025 Budget</b>
Routine Maintenance	\$84,465



**Contractual (cont'd)**

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

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

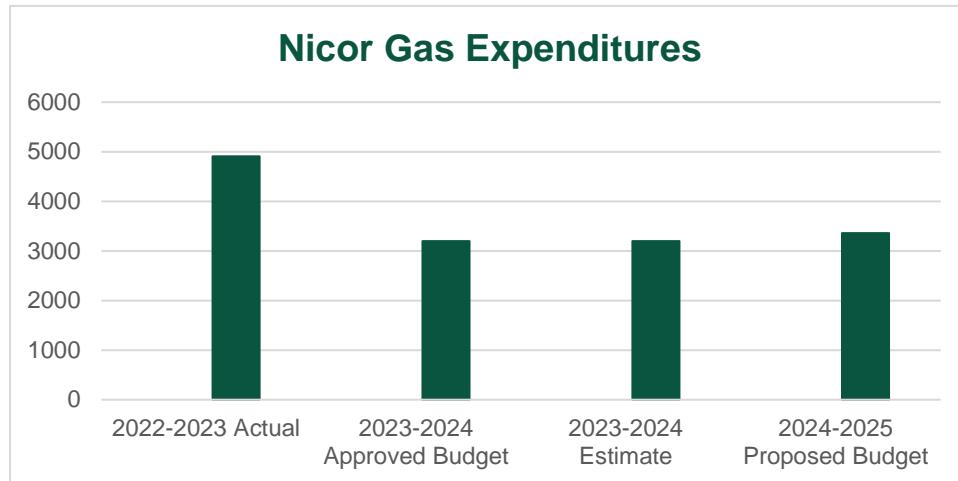
Detail Information	2024-2025 Budget
Fire alarm system-FSS	\$1,250
Garage Door maintenance- Bryans Garage door MFG	\$2,190
HVAC- Hayes Mechanical	\$6,300
Parking lot maintenance-Chicagoland Paving	\$8,500
Plumbing repairs-Foxtown Plumbing	\$2,610
Septic cleaning-Black Gold	\$5,7000
Streetlight maintenance-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

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

Accounts for Mosquito Abatement services.

<b>Nicor Gas</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$3,200	\$3,200	\$3,360

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



<b>Pest Control</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$1,000	\$800	\$250

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



**Contractual (cont'd)**

<b>Postage &amp; Meter</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$2,000	\$150	\$150

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

<b>Printing &amp; Publishing</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$750	\$750	\$750

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

<b>Salt</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$0	\$10,000	\$22,000

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

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

<b>Sanitary User Charge</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$450	\$300	\$300

Accounts for sewer maintenance charges with DuPage County.

<b>Snow Removal Contract</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$120,000	\$224,000	\$148,400

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

<b>Stormwater Improvements</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$90,000	\$88,000	\$90,000

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

<b>Street Improvements</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$175,000	\$175,000	\$180,500

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

	<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)	\$38,200	\$100,300	\$42,000



**Contractual (cont'd)**

<b>Telephones</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$2,500	\$3,564	\$3,564

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

<b>Traffic Signals</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$7,200	\$7,200	\$11,127

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

<b>Traffic Signals</b>
63 <sup>rd</sup> Street & Clarendon Hills Road
Clarendon Hills Road & Plainfield Road
Kingery Highway and 67 <sup>th</sup> Street
Kingery Highway and 72 <sup>nd</sup> Court

<b>Training</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$5,500	\$5,500	\$6,070

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

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

<b>Tree Maintenance</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$110,000	\$125,000	\$132,000

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

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

<b>Uniforms</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$2,500	\$2,250	\$2,500

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

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



## **Commodities**

<b>Office Supplies</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$500	\$200	\$3,500

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

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

Accounts for supplies for maintenance of facilities.

<b>Road Signs</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$8,000	\$7,800	\$8,000

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

<b>Emergency Equipment</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$1,500	\$0	\$1,500

Accounts for emergency and unplanned equipment.

## **Capital Maintenance**

<b>Furniture</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$500	\$1,074	\$1,000

Accounts for furniture replacements throughout the fiscal year.



## Capital Improvement Program



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

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

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



## Capital Improvement Program

### Five-Year Summary

Account Number	Sources	2024-2025 Budget	2025-2026 Budget	2026-2027 Budget	2027-2028 Budget	2028-2029 Budget
10-55-310-611	Grants	\$0	\$0	\$0	\$0	\$0
10-55-320-600	Motor Fuel Tax	\$0	\$300,000	\$550,000	\$250,000	\$200,000
10-55-320-601	Rebuild Illinois Bond	\$0	\$0	\$0	\$0	\$0
10-55-330-102	Transfer from Water Fund	\$25,000	\$125,000	\$475,000	\$475,000	\$475,000
10-55-330-101	Transfer from General Fund	\$387,820	\$2,869,500	\$2,639,400	\$2,516,500	\$2,177,000
	General Obligation Bond	\$7,625,000	\$0	\$0	\$0	\$0
10-55-330-112	Tax Increment Financing	\$0	\$0	\$0	\$0	\$0

Total Sources/Revenue	\$8,037,820	\$3,294,500	\$3,664,400	\$3,241,500	\$2,852,000
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	Uses	2024-2025 Budget	2025-2026 Budget	2026-2027 Budget	2027-2028 Budget	2028-2029 Budget
10-55-600-310	Design	\$58,820	\$53,500	\$52,400	\$36,500	\$50,000
	Road and Sidewalk Infrastructure	\$3,216,000	\$300,000	\$2,675,000	\$2,250,000	\$325,000
	Village Equipment	\$221,000	\$175,000	\$937,000	\$585,000	\$977,000
	Village Facilities	\$4,517,000	\$2,641,000	\$0	\$370,000	\$1,500,000
	Water Infrastructure	\$25,000	\$125,000	\$0	\$0	\$0

Total Uses/Expenditures	\$8,037,820	\$3,294,500	\$3,664,400	\$3,241,500	\$2,852,000
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## **Capital Improvement Program**

### **2024-2025 CIP Line-Item Detail**

<b>ROAD AND SIDEWALK INFRASTRUCTURE</b>					
Account Number	Project Title	Dept / Division	Project Description	Fund	2024/2025 Costs
10-55-600-309	Executive Drive Storm Water Project	Public Works	Storm water improvements	General Obligation Bond	\$3,200,000
10-55-600-308	Brookbank Road Stormwater Project	Public Works	Replacement of three culverts and fill in ditches with no pitch	General Fund	\$16,000

<b>VILLAGE EQUIPMENT</b>					
Account Number	Project Title	Dept / Division	Project Description	Fund	2024/2025 Costs
10-55-600-320	Street Sign replacement	Public Works	Replace all street name and stop signs Waterford subdivision	General Fund	\$16,000
10-55-600-344	Park Grill Replacements	Parks	Replace grills at Borse Community Park and Willow Pond	General Fund	\$5,000
10-55-600-325	Mobile Livescan	Police	Purchase of all in Tablet Livescan System	General Fund	\$15,000
10-55-600-322	Equipment Replacement	Public Works	Replace 410J combo loader	General Fund	\$185,000



<b>VILLAGE FACILITIES</b>					
Account Number	Project Title	Dept / Division	Project Description	Fund	2024/2025 Costs
10-55-600-347	Borse Community Park Phase II	Parks	Park Redevelopment, which includes Pickleball Courts, Pond Enhancement, Pedestrian Bridge, and upgrade to the Baseball fields.	General Obligation Bond	\$2,200,000
10-55-600-345	Creekside Park	Parks	Park Renovation	General Obligation Bond	\$1,300,000
10-55-600-346	Farmingdale Terrace Park	Parks	Park Renovation	General Obligation Bond	\$925,000
10-55-600-350	Willow Pond Fishing Pier	Parks	Replacement of the fishing pier at Willow Pond	General Fund	\$30,000
10-55-600-343	Emergency Operations Center	Police	Emergency Operations Center Installation	General Fund	\$50,000
10-55-600-311	Public Works Kitchen Improvements	Public Works	Kitchen Improvements	General Fund	\$12,000

<b>WATER INFRASTRUCTURE</b>					
Account Number	Project Title	Dept / Division	Project Description	Fund	2024/2025 Costs
10-55-600-604	Water Tower Maintenance	Public Works	Pressure wash both spheroid water towers	Water Fund	\$25,000



## **2024-2025 CIP Line-Item Description**

### **Road and Sidewalk Infrastructure \$3,216,000**

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

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

### **Village Equipment \$221,000**

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

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

### **Village Facilities \$4,517,000**

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

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

### **Water Infrastructure \$25,000**

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

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



## **Capital Improvement Program**

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

<b>ROAD AND SIDEWALK INFRASTRUCTURE</b>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2025/2026 Costs
		Road Resurfacing Program	Public Works	Bentley Ave – 63 <sup>rd</sup> to 65 <sup>th</sup> Street	Motor Fuel Tax	\$300,000

<b>VILLAGE EQUIPMENT</b>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2025/2026 Costs
		Street Sign Replacement	Public Works	Street name sign replacement at Farmingdale and Borse neighborhoods	General Fund	\$55,000
		Vehicle Replacement	Public Works	Replace F250 pickup truck	General Fund	\$60,000
		Vehicle Replacement	Public Works	Replace F350 service body	General Fund	\$60,000

<b>VILLAGE FACILITIES</b>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2025/2026 Costs
		Borse Community Park Phase III	Parks	Playground, Shelter / Restroom, Splash Pad	General Fund	\$2,500,000
		Key Card Access Upgrades	Police	Enhanced key card access upgrades / changes	General Fund	\$41,000
		Shop Improvements	Public Works	Seal and patch concrete floor at public works facility	General Fund	\$75,000
		Dumpster Enclosure	Public Works	Construct dumpster enclosure	General Fund	\$25,000

<b>WATER INFRASTRUCTURE</b>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2025/2026 Costs
		Chatelaine Court Water Main	Public Works	Water main loop project – connect Chatelaine Court to Squire Court	Water Fund	\$125,000



## **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	58 <sup>th</sup> Place and Holmes Avenue	Motor Fuel Tax	\$350,000
		Road Resurfacing Program	Public Works	Bentley Avenue and Virginia Avenue	Motor Fuel Tax	\$200,000
		Storm Water Improvement	Public Works	Culvert replacement	General Fund	\$125,000
		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
		Police Vehicle Replacement	Police	Four squad vehicles with upfitting	General Fund	\$272,000
		Police Vehicle Replacement	Police	One administrative vehicle with upfitting	General Fund	\$50,000
		Police Virtual Reality Training	Police	VR technology for police scenario-based training	General Fund	\$100,000
		Street Sign Replacement	Public Works	Street name sign replacement	General Fund	\$40,000
		Water Meter Replacement	Public Works	Village-wide water meter replacement	Water Fund	\$475,000



## **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	Clarendon Hills Road – 58 <sup>th</sup> Street to 60 <sup>th</sup> Court	Motor Fuel Tax	\$250,000
		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
		Vehicle Replacement	Public Works	Replace 2014 Dump Truck	General Fund	\$110,000
		Water Meter Replacement	Public Works	Replace all water meters and MTU	Water Fund	\$475,000

<b>VILLAGE FACILITIES</b>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2027/2028 Costs
		Waterford Playground	Parks	Upgrade Waterford playground	General Fund	\$250,000
		Waterford Tennis Court	Parks	Upgrade the Waterford tennis court	General Fund	\$120,000



## 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	Clarendon Hills Road – 60 <sup>th</sup> Court to 63 <sup>rd</sup> Street	Motor Fuel Tax	\$200,000
		Stormwater Improvement	Public Works	Culvert replacement at Tennessee Avenue and Alabama Avenue, north of 59 <sup>th</sup> Street	General Fund	\$125,000

<b>VILLAGE EQUIPMENT</b>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2028/2029 Costs
		Police Vehicle Replacement	Police	Replacement of four police vehicles with upfitting	General Fund	\$272,000
		Police Vehicle Replacement	Police	Replacement of one administrative vehicle with upfitting	General Fund	\$50,000
		Street Sign Replacement	Public Works	Replacement of street signs in Willow Manor and Ridgemoor	General Fund	\$30,000
		Vehicle Replacement	Public Works	Replacement of two F350s	General Fund	\$150,000
		Water Meter Replacement	Public Works	Village-wide water meter replacement	Water Fund	\$475,000

<b>VILLAGE FACILITIES</b>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2028/2029 Costs
		Prairie Trail Park Project	Parks	Replacement of shelter, playground, parking lot	General Fund	\$1,500,000



## Water Fund Summary

<b>REVENUES</b>					
	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23- 24 Estimate and 24-25 Proposed
Taxes	\$3,468,288	\$3,566,638	\$3,970,587	\$3,891,175	-\$79,412
<b>TOTAL WATER FUND REVENUES</b>	<b>\$3,468,288</b>	<b>\$3,566,638</b>	<b>\$3,970,587</b>	<b>\$3,891,175</b>	<b>-\$79,412</b>
<b>EXPENDITURES</b>					
	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23- 24 Estimate and 24-25 Proposed
Personnel	\$830,114	\$730,475	\$748,975	\$778,934	\$29,959
Contractual	\$2,461,017	\$2,278,991	\$2,609,571	\$2,632,948	\$23,377
Commodities	\$124,205	\$90,700	\$77,818	\$105,200	\$27,382
Capital Maint / Debt Service	\$262,610	\$176,159	\$173,512	\$177,512	\$4,000
Capital Improvement Program	\$87,192	\$0	\$0	\$25,000	\$25,000
<b>TOTAL OPERATING</b>	<b>\$3,677,946</b>	<b>\$3,276,326</b>	<b>\$3,609,876</b>	<b>\$3,694,594</b>	<b>\$84,718</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,765,138</b>	<b>\$3,276,326</b>	<b>\$3,609,876</b>	<b>\$3,719,594</b>	<b>\$109,718</b>
Operating Deficit/Surplus	-\$209,658	\$290,312	\$360,711	\$196,581	-\$164,130
Total Deficit Surplus	-\$296,850	\$290,312	\$360,711	\$171,581	-\$189,130

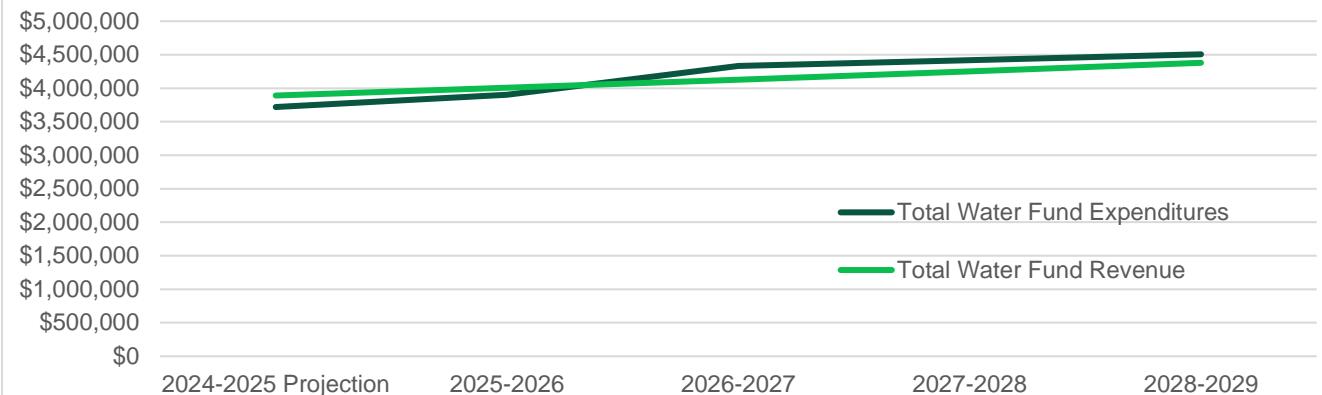


## Water Fund

### Five-Year Projections

REVENUES					
	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection	2027-2028 Projection	2028-2029 Projection
Taxes	\$3,891,175	\$4,007,911	\$4,128,148	\$4,251,992	\$4,379,552
<b>TOTAL WATER FUND REVENUES</b>	<b>\$3,891,175</b>	<b>\$4,007,911</b>	<b>\$4,128,148</b>	<b>\$4,251,992</b>	<b>\$4,379,552</b>
EXPENDITURES					
	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection	2027-2028 Projection	2028-2029 Projection
Personnel	\$778,934	\$802,303	\$826,372	\$851,163	\$876,698
Contractual	\$2,632,948	\$2,685,607	\$2,739,319	\$2,794,106	\$2,849,988
Commodities	\$105,200	\$107,830	\$110,526	\$113,289	\$116,121
Capital Maint/Debt Service	\$177,512	\$180,175	\$182,877	\$185,620	\$188,405
Capital Improvement Program	\$25,000	\$125,000	\$475,000	\$475,000	\$475,000
<b>TOTAL OPERATING</b>	<b>\$3,694,594</b>	<b>\$3,775,914</b>	<b>\$3,859,094</b>	<b>\$3,944,178</b>	<b>\$4,031,211</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,719,594</b>	<b>\$3,900,914</b>	<b>\$4,334,094</b>	<b>\$4,419,178</b>	<b>\$4,506,211</b>
Operating Deficit/Surplus	\$196,581	\$231,996	\$269,054	\$307,815	\$348,341
<b>Total Deficit/Surplus</b>	<b>\$171,581</b>	<b>\$106,996</b>	<b>-\$205,946</b>	<b>-\$167,185</b>	<b>-\$126,659</b>
<b>Fund Balance</b>	<b>\$2,207,757</b>	<b>\$2,314,753</b>	<b>\$2,108,807</b>	<b>\$1,941,622</b>	<b>\$1,814,963</b>

### 2024-2029 Water Fund Projections



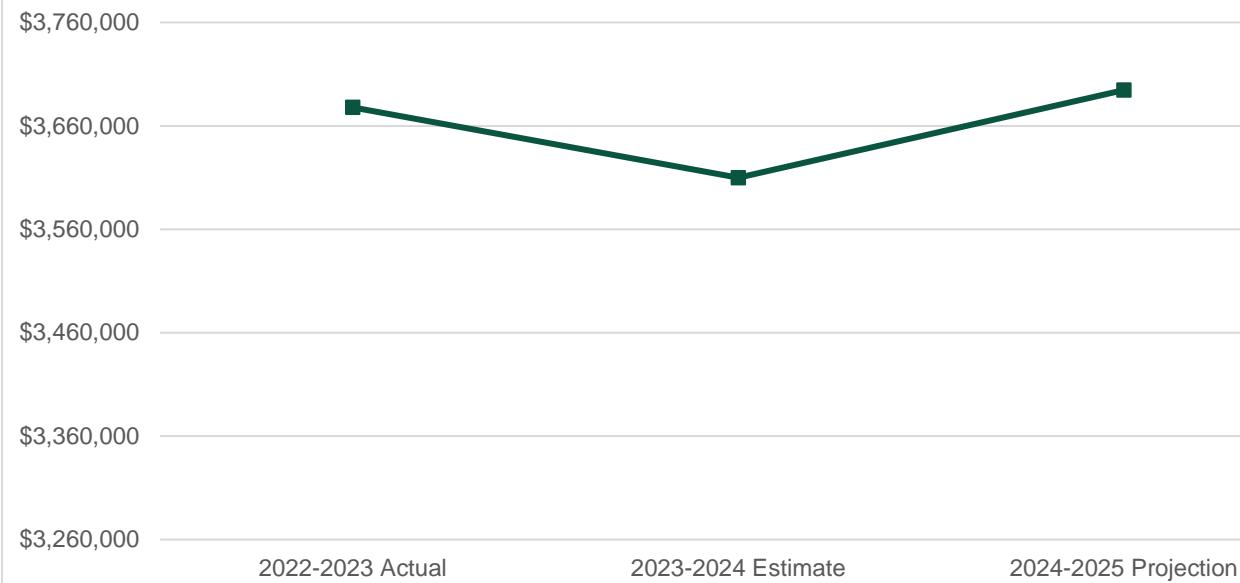


## Water Fund

### Summary Costs

	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
Personnel	\$830,114	\$730,475	\$748,975	\$778,934	\$29,959
Contractual	\$2,461,017	\$2,278,991	\$2,609,571	\$2,632,948	\$23,377
Commodities	\$124,205	\$90,700	\$77,818	\$105,200	\$27,382
Capital Maintenance	\$262,610	\$176,159	\$173,512	\$177,512	\$4,000
<b>TOTAL OPERATING</b>	<b>\$3,677,946</b>	<b>\$3,276,326</b>	<b>\$3,609,876</b>	<b>\$3,694,594</b>	<b>\$84,718</b>

### Total Water Fund Operating Costs





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

Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
<b>PERSONNEL</b>						
	Regular Salaries	\$439,292	\$455,295	\$455,295	\$473,507	\$18,212
	Part-Time Salaries	\$19,387	\$20,000	\$20,000	\$20,800	\$800
	Overtime Salaries	\$56,132	\$30,000	\$48,500	\$50,440	\$1,940
	FICA Payments	\$30,321	\$24,216	\$24,216	\$25,184	\$969
	IMRF Payments	\$157,645	\$52,715	\$52,715	\$54,824	\$2,109
	Insurance	\$105,259	\$75,349	\$75,349	\$78,363	\$3,014
	Police Pension	\$22,079	\$72,900	\$72,900	\$75,816	\$2,916
<b>TOTAL PERSONNEL</b>		<b>\$830,114</b>	<b>\$730,475</b>	<b>\$748,975</b>	<b>\$778,934</b>	<b>\$29,959</b>
Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
<b>CONTRACTUAL</b>						
02-50-417-212	EDP Equipment / Software	\$21,000	\$0	\$0	\$0	\$0
02-50-417-263	EDP Licenses & Equipment / Software	\$5,912	\$0	\$1,353	\$41,456	\$40,103
02-50-420-206	Electricity	\$3,750	\$7,500	\$7,500	\$7,500	\$0
02-50-405-245	Engineering Services	\$9,685	\$10,000	\$9,800	\$19,800	\$10,000
02-50-401-307	Fees Dues Subscriptions	\$11,559	\$14,150	\$19,600	\$3,724	-\$15,876
02-50-401-309	Financial Services	\$112,560	\$99,374	\$99,374	\$102,355	\$2,981
02-50-401-303	Fuel / Mileage / Wash	\$1,794	\$5,000	\$10,800	\$10,800	\$0
02-50-401-312	Insurance - IRMA	\$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. (Locates)	\$0	\$0	\$0	\$0	\$0
02-50-430-299	Landscaping - Other	\$0	\$0	\$0	\$0	\$0
02-50-430-276	Leak Survey Services	\$9,178	\$10,000	\$10,000	\$23,585	\$13,585
02-50-420-488	Maintenance - Pumps & Well	\$0	\$0	\$0	\$0	\$0
02-50-435-278	Meters Flow Testing Services	\$2,893	\$0	\$0	\$14,860	\$14,860
02-50-401-311	Postage & Meter Rent	\$3,337	\$0	\$9,200	\$10,000	\$800
02-50-401-302	Printing & Publishing	\$4,844	\$0	\$8,200	\$9,000	\$800
02-50-420-491	Pump Inspection & Repairs	\$5,672	\$1,000	\$1,000	\$1,200	\$200
02-50-420-575	Purchase Of Water	\$1,579,019	\$1,561,067	\$1,651,404	\$1,717,460	\$66,056



Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
02-50-410-501	Reimburse Overhead General Fund	\$2,708	\$0	\$0	\$0	\$0
02-50-420-362	Sampling Analysis	\$2,035	\$2,500	\$3,600	\$13,805	\$10,205
02-50-415-273	Self-Insurance - Deductible	\$0	\$0	\$0	\$0	\$0
02-50-401-310	Special Projects	\$10,589	\$18,400	\$147,190	\$0	-\$147,190
02-50-430-280	Spoils Hauling Services	\$173,127	\$150,000	\$176,500	\$205,000	\$28,500
02-50-430-281	Street Improvements Services	\$104,327	\$90,000	\$96,500	\$98,000	\$1,500
02-50-401-201	Telephones	\$1,649	\$4,000	\$4,000	\$8,040	\$4,040
02-50-401-304	Training	\$0	\$1,500	\$1,500	\$3,700	\$2,200
02-50-401-315	Uniforms	\$2,638	\$2,500	\$2,500	\$2,500	\$0
02-50-401-350	Vehicle Maintenance	\$57,470	\$45,000	\$47,550	\$35,663	-\$11,887
02-50-430-277	Water Distribution Repairs / Maintenance	\$327,994	\$250,000	\$295,000	\$295,000	\$0
02-50-425-474	Wellhouse Repairs / Maintenance	\$7,277	\$7,000	\$7,000	\$9,500	\$2,500
<b>TOTAL CONTRACTUAL</b>		<b>\$2,461,017</b>	<b>\$2,278,991</b>	<b>\$2,609,571</b>	<b>\$2,632,948</b>	<b>\$23,377</b>
Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
<b>COMMODITIES</b>						
02-50-420-361	Chemicals	\$160	\$0	\$318	\$500	\$182
02-50-435-463	Maintenance - Meter Equipment	\$0	\$0	\$0	\$0	\$0
02-50-430-476	Material & Supplies - Distribution	\$83,482	\$60,000	\$58,000	\$58,000	\$0
02-50-425-475	Materials & Supplies- Standpipe / Pumphouse	\$8,428	\$5,500	\$5,500	\$5,500	\$0
02-50-435-462	Meter Replacement	\$8,324	\$15,000	\$8,000	\$15,500	\$7,500
02-50-435-461	New Metering Equipment	\$14,663	\$5,500	\$1,500	\$8,000	\$6,500
02-50-401-301	Office Supplies	\$1,589	\$200	\$200	\$200	\$0
02-50-430-401	Operating Equipment	\$7,559	\$4,500	\$4,300	\$17,500	\$13,200
<b>TOTAL COMMODITIES</b>		<b>\$124,205</b>	<b>\$90,700</b>	<b>\$77,818</b>	<b>\$105,200</b>	<b>\$27,382</b>



Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
<b>CAPITAL MAINTENANCE</b>						
02-50-440-700	Capital Outlay - Capitalized	-\$18,500	\$0	\$0	\$0	\$0
02-50-449-101	Depreciation Expense	\$259,833	\$0	\$0	\$0	\$0
02-50-440-694	Distribution System Replacement	\$0	\$55,000	\$51,000	\$55,000	\$4,000
02-50-401-405	Furniture & Office Equipment	\$0	\$0	\$0	\$0	\$0
02-50-449-102	Interest - Bond	\$8,652	\$8,964	\$8,964	\$8,964	\$0
02-50-449-105	Interest - IEPA Loan	\$12,626	\$13,393	\$13,393	\$13,393	\$0
02-50-449-104	Principal - Bond	\$0	\$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	\$0	\$45,918	\$45,918	\$45,918	\$0
02-50-449-106	Principal - IEPA Loan	\$0	\$41,055	\$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>\$262,610</b>	<b>\$176,159</b>	<b>\$173,512</b>	<b>\$177,512</b>	<b>\$4,000</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
	\$455,295	\$455,295	\$473,507

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
	\$20,000	\$20,000	\$20,800

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
	\$30,000	\$30,000	\$31,200

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
	\$24,216	\$24,216	\$25,184

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
	\$52,715	\$52,715	\$54,824

Accounts for a portion of the employer's share of the Illinois Municipal Retirement Fund (IMRF) pension contributions. The 2024 employer rate is 16.12% 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
	\$75,349	\$75,349	\$78,363

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
	\$72,900	\$72,900	\$75,816

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 &amp; Equipment / Software</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$0	\$1,353	\$41,456

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

<b>Description</b>	<b>Cost</b>
DropCountr/Kubra	\$17,500
Aclara	\$15,868
ACI	\$1,728
Metropolitan Industries	\$3,960
Access One	\$2,400



**Contractual (cont'd)**

<b>Electricity</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$7,500	\$7,500	\$7,500

Accounts for electricity for the booster pump and pressure adjusting station. Staff projects the annual budget based on a four-year average.

<b>Engineering Services</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$10,000	\$9,800	\$19,800

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

Vendor	Services
Novotny Engineering	Village Engineering Services
Trotter & Associates, Inc.	Regulatory Compliance Engineering

<b>Fees / Dues / Subscriptions</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$14,150	\$19,600	\$3,724

Accounts for the Public Works 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>Cost</b>	<b>Total Costs</b>
AWWA / ISAWWA	3	\$83	\$249
MCWWA	3	\$50	\$150
BSI	1	\$450	\$450
JULIE	1	\$2,875	\$2,875

<b>Financial Services</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$99,374	\$99,374	\$102,355

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
	\$5,000	\$10,800	\$10,800

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

<b>Leak Survey Services</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$10,000	\$10,000	\$23,585

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



**Contractual (cont'd)**

<b>Meter Flow Testing Services</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$0	\$0	\$14,860

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
	\$0	\$9,200	\$10,000

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
	\$0	\$8,200	\$9,000

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
	\$1,000	\$1,000	\$1,200

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
	\$1,561,067	\$1,651,404	\$1,717,460

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

<b>Sampling Analysis Services</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$2,500	\$3,600	\$13,805

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

<b>Spoil Hauling Services</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$150,000	\$176,500	\$205,000

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
	\$90,000	\$96,500	\$98,000

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.

	<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
	\$4,000	\$4,000	\$8,040

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
	\$1,500	\$1,500	\$2,700

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
Locator	1	\$800	\$800	\$200	\$200	\$1,000
Watercon	2	\$400	\$800	\$300	\$600	\$1,400
ISAWWA	2	\$150	\$300	\$0	\$0	\$300

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

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>
Clothing	4	\$500	\$2000
Boots	4	\$250	\$1,000
Personnel Protective Equipment	4	\$500	\$2,000

<b>Vehicle Maintenance</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$45,000	\$47,550	\$35,663

Accounts for vehicle maintenance on an as-needed basis.



**Contractual (cont'd)**

Water Distribution	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
<b>Repairs / Maintenance</b>	\$250,000	\$295,000	\$295,000

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

Wellhouse Repairs / Maintenance	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$7,000	\$7,000	\$9,500

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

**Commodities**

Chemicals	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$0	\$318	\$500

Accounts for supplies for maintenance of the water distribution system, including sodium hypochlorite.

Material and Supplies – Water Distribution	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$60,000	\$58,000	\$58,000

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

Material and Supplies – Standpipe / Pumphouse	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$5,500	\$5,500	\$5,500

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

Meter Replacement	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$15,000	\$8,000	\$15,500

Accounts for the replacement of Village operated large water meters as needed.

New Metering Equipment	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$5,500	\$1,500	\$8,000

Accounts for the maintenance and repair services for Village operated large water meters as needed.

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

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

Operating Equipment	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$4,500	\$4,300	\$17,500

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>Distribution System Replacement</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$55,000	\$51,000	\$55,000

Accounts for annual replacement of water infrastructure. These expenses are typically unexpected and are not included in the Capital Improvement Plan.

<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
	\$41,055	\$41,055	\$41,055

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

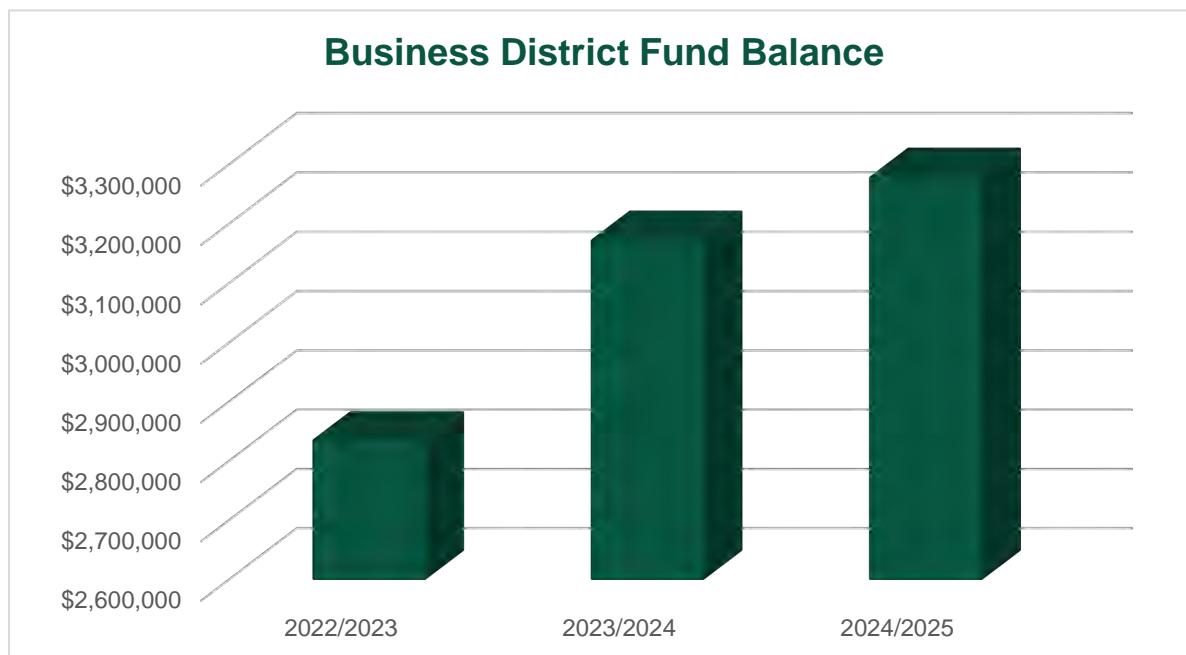
Accounts for the transfer of funds to the Debt Service Fund for the Water Fund's portion of the debt service payment on the 2015 GO ARS Bond approved by the Board to fund certain capital projects, including remodeling of the Police station.



## **Business District Fund**

### **Fund Summary**

<b>REVENUES</b>					
	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23- 24 Estimate and 24-25 Proposed
TAXES	\$643,246	\$625,471	\$694,705	\$665,759	-\$28,946
<b>TOTAL BUSINESS DISTRICT FUND REVENUES</b>	<b>\$643,246</b>	<b>\$625,471</b>	<b>\$694,705</b>	<b>\$665,759</b>	<b>-\$28,946</b>
<b>EXPENDITURES</b>					
	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23- 24 Estimate and 24-25 Proposed
Personnel	\$97,728	\$108,852	\$163,710	\$170,258	\$6,548
Contractual	\$446,248	\$179,698	\$287,551	\$296,013	\$8,462
Commodities	\$0	\$0	\$0	\$0	\$0
Capital Maint	\$0	\$0	\$0	\$0	\$0
<b>TOTAL BUSINESS DISTRICT FUND EXPENDITURES</b>	<b>\$543,976</b>	<b>\$288,550</b>	<b>\$451,260</b>	<b>\$466,271</b>	<b>\$15,011</b>
<b>SURPLUS / DEFICIT</b>	<b>\$99,270</b>	<b>\$336,921</b>	<b>\$243,445</b>	<b>\$199,488</b>	<b>-\$43,957</b>
<b>FUND BALANCE</b>	<b>\$2,833,674</b>	<b>\$3,170,594</b>	<b>\$3,077,118</b>	<b>\$3,276,606</b>	





## **Business District Fund**

### **Line-Item Detail**

Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
<b>PERSONNEL</b>						
	Regular Salaries	\$72,679	\$76,209	\$128,182	\$133,309	\$5,127
	Part-Time Salaries	\$0	\$0	\$0	\$0	\$0
	Overtime Salaries	\$0	\$0	\$0	\$0	\$0
	IMRF Pension	\$13,456	\$15,389	\$20,813	\$21,645	\$833
	FICA Payments	\$5,566	\$5,959	\$9,881	\$10,277	\$395
	Health Insurance	\$6,026	\$11,295	\$4,834	\$5,027	\$193
<b>TOTAL PERSONNEL</b>		<b>\$97,728</b>	<b>\$108,852</b>	<b>\$163,710</b>	<b>\$170,258</b>	<b>\$6,548</b>
Account Number	Category	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
<b>CONTRACTUAL</b>						
15-15-401-242	Legal Fees	\$23,527	\$5,000	\$50,000	\$50,000	\$0
15-15-455-513	Sales Tax Rebate - Town Center	\$58,645	\$64,698	\$100,000	\$103,000	\$3,000
15-15-455-514	Sales Tax Rebate - PFM	\$357,722	\$110,000	\$132,080	\$136,043	\$3,962
15-15-745-224	Traffic Maintenance Signals	\$6,354	\$0	\$5,470	\$6,970	\$1,500
<b>TOTAL CONTRACTUAL</b>		<b>\$446,248</b>	<b>\$179,698</b>	<b>\$287,551</b>	<b>\$296,013</b>	<b>\$8,462</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>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$76,209	\$128,182	\$133,309

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>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$15,389	\$20,813	\$21,645

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

<b>FICA Payments</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$5,959	\$9,881	\$10,277

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

<b>Insurance</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$11,295	\$4,834	\$5,027

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



**Contractual**

<b>Legal Fees</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$5,000	\$50,000	\$50,000

Accounts for litigation services related to the Business District Fund.

<b>Sales Tax Rebate – Town Center</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$58,645	\$100,000	\$103,000

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

<b>Sales Tax Rebate – PFM</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$110,000	\$132,080	\$136,043

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

<b>Traffic Maintenance Signals</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$0	\$5,470	\$6,970

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



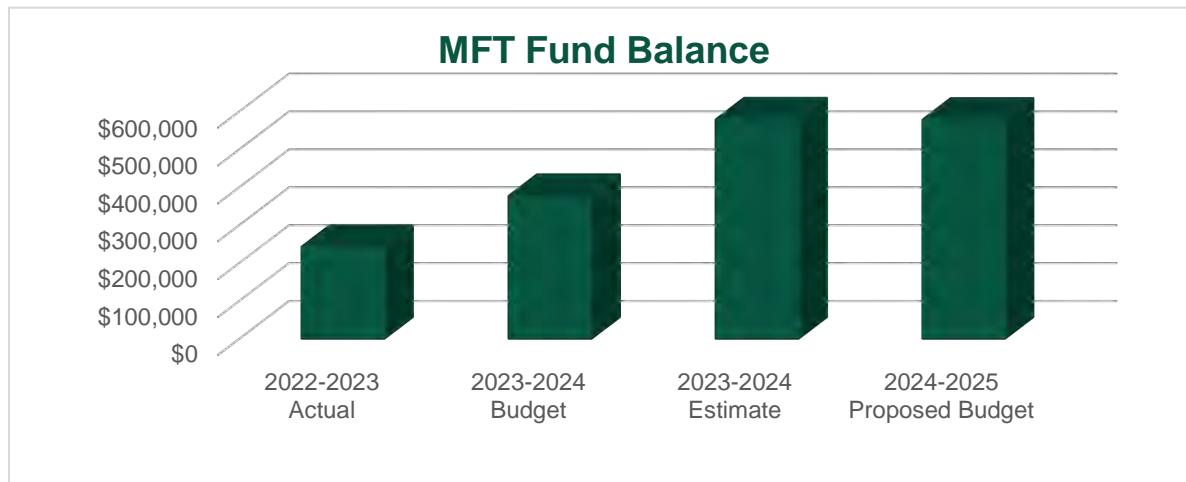
## **Motor Fuel Tax Fund (MFT)**

### Summary

<b>REVENUES</b>					
	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23- 24 Estimate and 24-25 Proposed
MFT Taxes	\$363,421	\$334,229	\$392,495	\$372,870	-\$19,625
Rebuild Illinois Bond Allotments	\$93,803	\$0	\$0	\$0	\$0
Investment Income	\$33,968	\$250	\$60,000	\$25,000	-\$35,000
<b>TOTAL REVENUES</b>	<b>\$491,192</b>	<b>\$334,479</b>	<b>\$452,495</b>	<b>\$397,870</b>	<b>-\$54,625</b>
<b>EXPENDITURES</b>					
	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23- 24 Estimate and 24-25 Proposed
Contractual	\$1,080,075	\$130,000	\$56,383	\$171,623	\$115,240
<b>TOTAL EXPENDITURES</b>	<b>\$1,080,075</b>	<b>\$130,000</b>	<b>\$56,383</b>	<b>\$171,623</b>	<b>\$115,240</b>
<b>FUND BALANCE</b>	<b>\$242,634</b>	<b>\$376,863</b>	<b>\$578,746</b>	<b>\$578,110</b>	

### **Line-Item Detail**

Category	2022-2023 Actual	2023-2024 Proposed Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23- 24 Budget and 24-25 Estimate
<b>CONTRACTUAL</b>					
Street Maintenance	\$26,533	\$0	\$0	\$0	\$0
Salt	\$0	\$50,000	\$56,383	\$91,623	\$35,240
Concrete Flatwork	\$0	\$80,000	\$0	\$80,000	\$80,000
<b>TOTAL CONTRACTUAL</b>	<b>\$26,533</b>	<b>\$130,000</b>	<b>\$56,383</b>	<b>\$171,623</b>	<b>\$115,240</b>

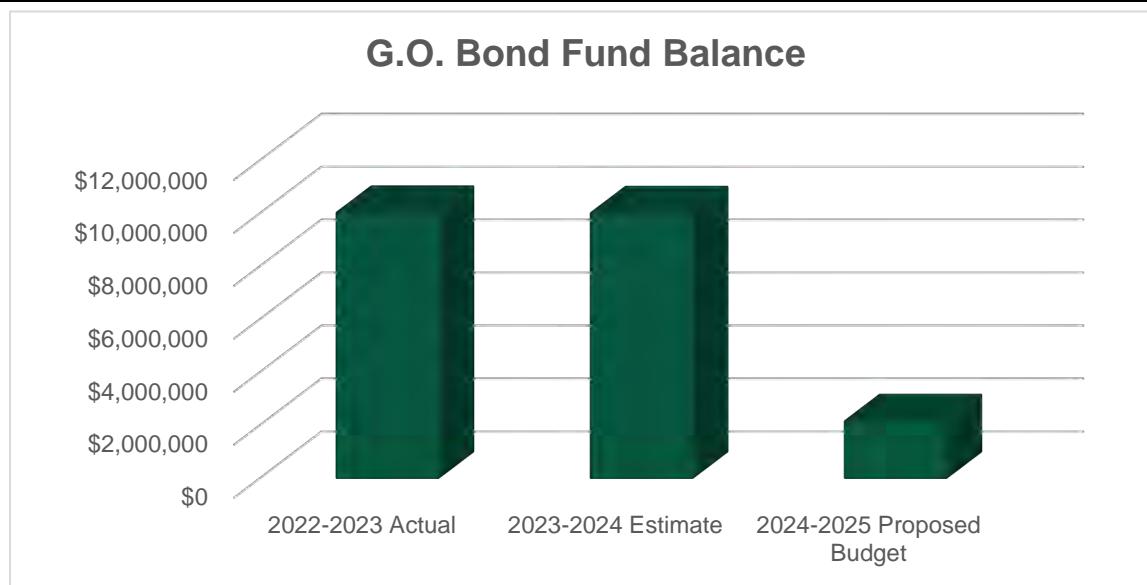




## **General Obligation (G.O.) Bond 2022**

### **Summary**

<b>REVENUES</b>					
	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
<b>2022A BOND</b>					
Bond Proceeds	\$9,145,182	\$0	\$0	\$0	\$0
Interest Income	\$274,261	\$0	\$343,500	\$100,000	-\$243,500
<b>2022B BOND</b>					
Bond Proceeds	\$1,020,000	\$0	\$0	\$0	\$0
Interest Income	\$30,112	\$0	\$89,500	\$0	-\$89,500
<b>TOTAL REVENUES</b>	<b>\$10,469,555</b>	<b>\$0</b>	<b>\$433,000</b>	<b>\$100,000</b>	<b>-\$333,000</b>
<b>EXPENDITURES</b>					
	2022-2023 Actual	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget	Difference between 23-24 Estimate and 24-25 Proposed
<b>2022A BOND</b>					
Design Services	\$51,522	\$50,000	\$50,000	\$0	-\$50,000
Creekside Park	\$0	\$0	\$0	\$1,300,000	\$1,300,000
Farmingdale Terrace Park	\$0	\$0	\$0	\$925,000	\$925,000
Borse Community Park II	\$0	\$0	\$0	\$2,200,000	\$2,200,000
Executive Drive Project	\$79,686	\$2,500,000	\$60,000	\$3,200,000	\$3,140,000
<b>2022B BOND</b>					
Other Professional Services	\$170,000	\$330,000	\$340,000	\$330,000	-\$10,000
<b>TOTAL EXPENDITURES</b>	<b>\$301,208</b>	<b>\$2,880,000</b>	<b>\$450,000</b>	<b>\$7,955,000</b>	<b>\$7,505,000</b>
<b>FUND BALANCE</b>	<b>\$10,006,940</b>	<b>\$7,126,940</b>	<b>\$9,989,940</b>	<b>\$2,134,940</b>	



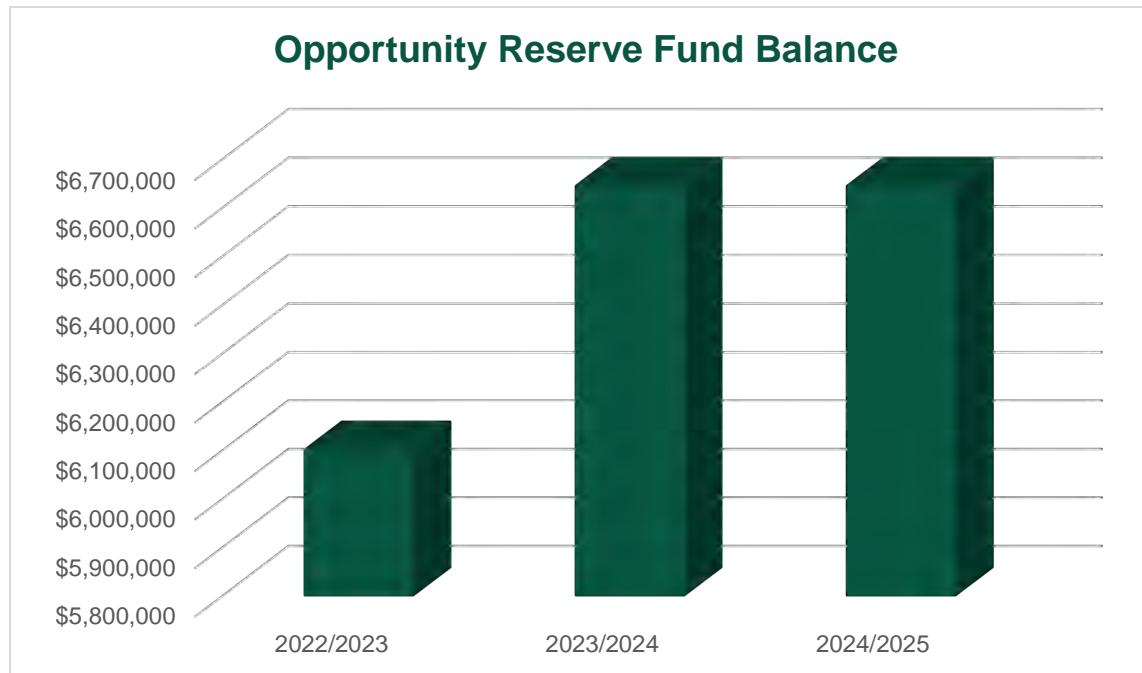


## Opportunity Reserve (OR) Fund

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

<b>REVENUES</b>			
	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget
General Fund Transfer	\$6,100,000	543,479	\$0
<b>TOTAL REVENUES</b>	<b>\$6,100,000</b>	<b>543,479</b>	<b>\$0</b>
<b>EXPENDITURES</b>			
	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE</b>	<b>\$6,100,000</b>	<b>\$6,643,479</b>	





## **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>			
	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget
TIF District receivables	\$0	\$152,177	\$153,000
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$152,177</b>	<b>\$153,000</b>
<b>EXPENDITURES</b>			
	2023-2024 Approved Budget	2023-2024 Estimate	2024-2025 Proposed Budget
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE</b>	<b>\$0</b>	<b>\$152,177</b>	<b>\$305,177</b>

