



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

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## General Fund Summary

|  | 2022-23<br>Actual   | 2023-2024<br>Approved<br>Budget | 2023-2024<br>Estimate | 2024-2025<br>Proposed<br>Budget | Difference<br>between 23-24<br>Estimate and 24-<br>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<br/>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<br>Actual   | 2023-2024<br>Approved<br>Budget | 2023-2024<br>Estimate | 2024-2025<br>Proposed<br>Budget | Difference<br>between 23-24<br>Estimate and 24-<br>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<br>Proposed<br>Budget | 2025-2026<br>Projection | 2026-2027<br>Projection | 2027-2028<br>Projection | 2028-2029<br>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<br>Proposed<br>Budget | 2025-2026<br>Projection | 2026-2027<br>Projection | 2027-2028<br>Projection | 2028-2029<br>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>     |
|  |                                 |                         |                         |                         |                         |
| Deficit/Surplus                        | \$3,542,534                     | \$236,372               | \$191,517               | \$126,648               | \$277,957               |

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



## General Fund Revenue Detail

|  | 2022-2023<br>Actual | 2023-2024<br>Approved<br>Budget | 2023-2024<br>Estimate | 2024-2025<br>Proposed<br>Budget | Difference between<br>23-24 Estimate and<br>24-25 Proposed<br>Budget |
|--|---------------------|---------------------------------|-----------------------|---------------------------------|--|
| <b>TAXES</b>                           |                     |                                 |                       |                                 |  |
| Property Tax Levy - SRA                | \$78,234            | \$75,611                        | \$75,611              | \$71,133                        | -\$4,478   |
| Property Tax Levy - Road<br>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<br>Actual | 2023-2024<br>Approved<br>Budget | 2023-2024<br>Estimate | 2024-2025<br>Proposed<br>Budget | Difference between<br>23-24 Estimate and<br>24-25 Proposed<br>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<br/>INTERGOVERNMENTAL</b>     | <b>\$441,312</b>    | <b>\$225,000</b>                | <b>\$414,679</b>      | <b>\$759,000</b>                | <b>\$344,321</b>   |
|  | 2022-2023<br>Actual | 2023-2024<br>Approved<br>Budget | 2023-2024<br>Estimate | 2024-2025<br>Proposed<br>Budget | Difference between<br>23-24 Estimate and<br>24-25 Proposed<br>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<br>Actual | 2023-2024<br>Approved<br>Budget | 2023-2024<br>Estimate | 2024-2025<br>Proposed<br>Budget | Difference between<br>23-24 Estimate and<br>24-25 Proposed<br>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<br>(Oxcart)                | \$3,750             | \$2,532                         | \$3,000               | \$3,141                         | \$141  |
| <b>TOTAL LICENSES &amp;<br/>PERMITS</b>            | <b>\$461,040</b>    | <b>\$527,058</b>                | <b>\$582,700</b>      | <b>\$535,601</b>                | <b>-\$47,099</b>   |
|  | 2022-2023<br>Actual | 2023-2024<br>Approved<br>Budget | 2023-2024<br>Estimate | 2024-2025<br>Proposed<br>Budget | Difference between<br>23-24 Estimate and<br>24-25 Proposed<br>Budget |
| <b><i>FINES</i></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<br>Actual | 2023-2024<br>Approved<br>Budget | 2023-2024<br>Estimate | 2024-2025<br>Proposed<br>Budget | Difference between<br>23-24 Estimate and<br>24-25 Proposed<br>Budget |
| <b><i>CHARGES FOR SERVICES</i></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<br>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 Fes                              | \$4,970             | \$300,000                       | \$1,900               | \$0                             | -\$1,900   |
| Special Events (Parks & Rec<br>Revenue)            | \$263,503           | \$0                             | \$80,000              | \$300,000                       | \$220,000  |
| Burr Ridge / Willowbrook<br>Baseball Reimbursement | \$5,900             | \$0                             | \$0                   | \$0                             | \$0  |



|  | 2022-2023<br>Actual | 2023-2024<br>Approved<br>Budget | 2023-2024<br>Estimate | 2024-2025<br>Proposed<br>Budget | Difference between<br>23-24 Estimate and<br>24-25 Proposed<br>Budget |
|--|---------------------|---------------------------------|-----------------------|---------------------------------|--|
| Holiday Contribution                             | \$550               | \$0                             | \$0                   | \$0                             | \$0  |
| Spring Recreation Fees                           | \$0                 | \$0                             | \$0                   | \$0                             | \$0  |
| <b>TOTAL CHARGES FOR<br/>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<br>Training              | \$5,460             | \$0                             | \$0                   | \$0                             | \$0  |
| Sale – Fixed Assets                              | \$15,431            | \$0                             | \$35,537              | \$0                             | -\$35,537  |
| Reimbursements – Tree<br>Planting                | \$700               | \$0                             | \$400                 | \$0                             | -\$400   |
| Reimbursements – Red Light<br>Energy             | \$0                 | \$0                             | \$0                   | \$0                             | \$0  |
| Reimbursements – Brush<br>Pickup                 | \$0                 | \$0                             | \$0                   | \$0                             | \$0  |
| Other Receipts                                   | \$438,483           | \$0                             | \$159,100             | \$192,000                       | \$32,900   |
| Reimbursements – Parks &<br>Rec Memorial Program | \$297               | \$0                             | \$0                   | \$5,500                         | \$5,500  |
| Reimbursements – Police<br>Special Detail        | \$8,044             | \$5,500                         | \$5,832               | \$5,500                         | -\$332   |
| Reimbursements – Public<br>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<br>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<br>Actual | 2023-2024<br>Approved<br>Budget | 2023-2024<br>Estimate | 2024-2025<br>Proposed<br>Budget | Difference between<br>23-24 Estimate and<br>24-25 Proposed<br>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<br/>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<br>Actual | 2023-2024<br>Approved Budget | 2023-2024<br>Estimate | 2024-2025<br>Proposed Budget | Difference between<br>23-24 Estimate and<br>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

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

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

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

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

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

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

#### Contractual

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

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

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

Accounts for telephone services for elected officials.

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

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

#### Commodities

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

Accounts for office supplies and reimbursement related to elected officials.

## Elected Officials – Board of Police Commissioners

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

### Board of Police Commissioners

#### Summary Costs

|              | 2022-2023<br>Actual | 2023-2024<br>Approved Budget | 2023-2024<br>Estimate | 2024-2025<br>Proposed Budget | Difference between<br>23-24 Estimate and<br>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

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

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

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

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

#### Contractual

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

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

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

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

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

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

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

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

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

Accounts for annual training for the Board of Police Commissioners.

#### Commodities

| Office Supplies | 2023-2024 Budget | 2023-2024 Estimate | 2024-2025 Budget |
|-----------------|------------------|--------------------|------------------|
|                 | \$100            | \$0                | \$0              |

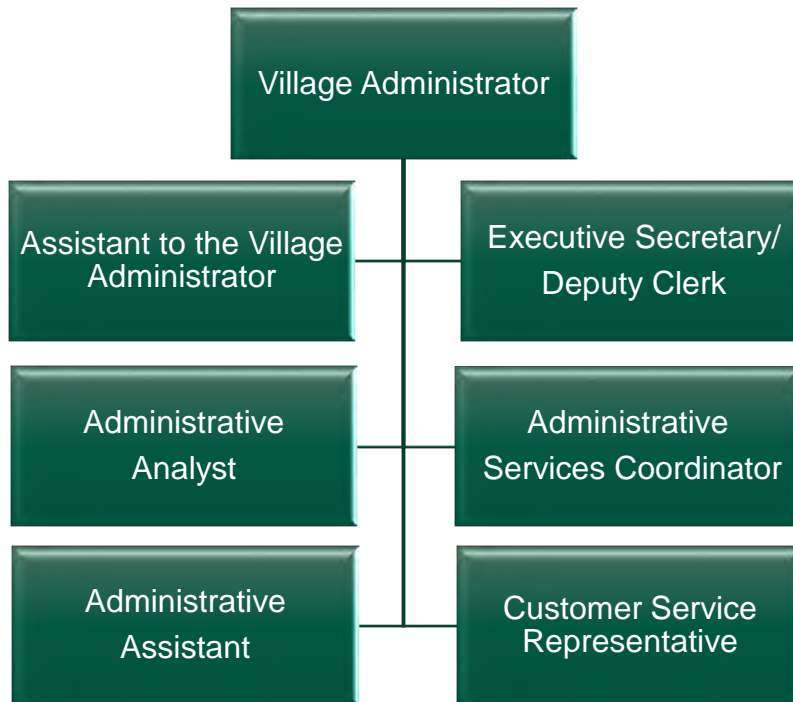
Accounts for routine office supplies





## Village Administrator's Office – Administration

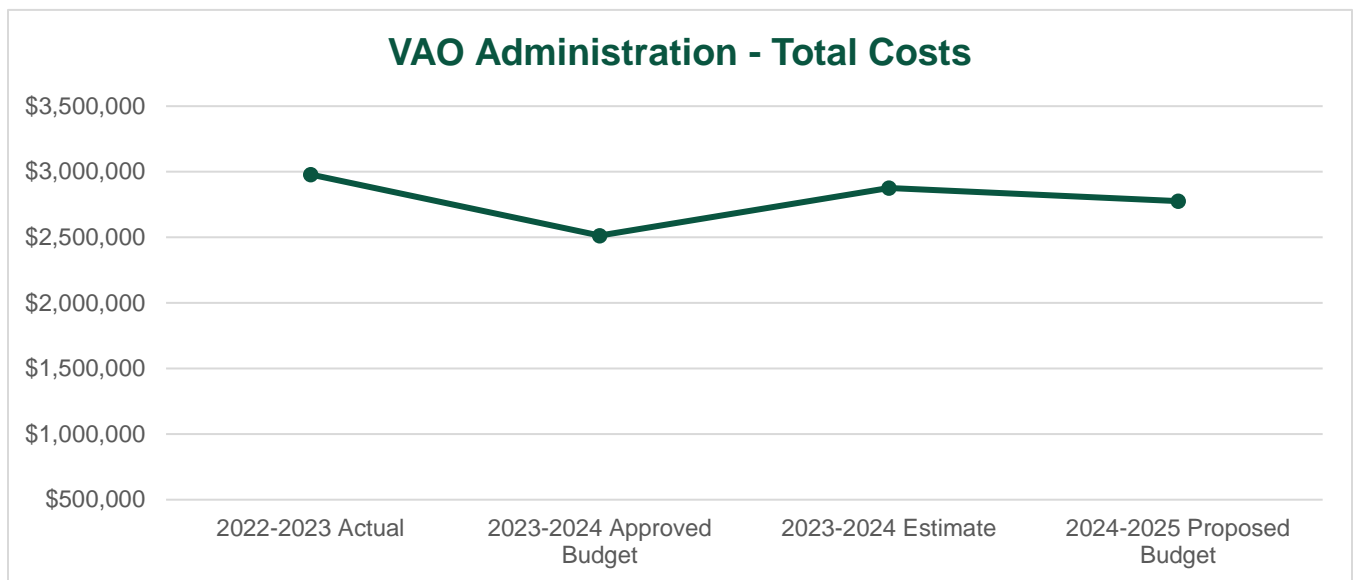
(Administration and Finance)



## Village Administrator's Office – Administration

### Summary Costs

|                     | 2022-2023<br>Actual | 2023-2024<br>Approved Budget | 2023-2024<br>Estimate | 2024-2025<br>Proposed<br>Budget | Difference between 23-<br>24 Estimate and 24-25<br>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<br>Actual | 2023-2024<br>Approved<br>Budget | 2023-2024<br>Estimate | 2024-2025<br>Proposed<br>Budget | Difference<br>between 23-24<br>Estimate and<br>24-25 Proposed |
|----------------------------------|----------------------------------|---------------------|---------------------------------|-----------------------|---------------------------------|---|
| <b>COMMODITIES</b>               |                                  |                     |                                 |                       |                                 |   |
| 01-10-466-351                    | Building Maintenance<br>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<br>Actual | 2023-2024<br>Approved<br>Budget | 2023-2024<br>Estimate | 2024-2025<br>Proposed<br>Budget | Difference<br>between 23-24<br>Estimate and<br>24-25 Proposed |
| <b>CAPITAL MAINTENANCE</b>       |                                  |                     |                                 |                       |                                 |   |
| 01-10-485-611                    | Furniture & Office<br>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<br>Actual | 2023-2024<br>Approved<br>Budget | 2023-2024<br>Estimate | 2024-2025<br>Proposed<br>Budget | Difference<br>between 23-24<br>Estimate and<br>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<br>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

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

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

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

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

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

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

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

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

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

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

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

### Contractual

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

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

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

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

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

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

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

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

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

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

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

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

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

### Contractual (cont'd)

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

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

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

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

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

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

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

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

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

### Contractual (cont'd)

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

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

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

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

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

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

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

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

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

Accounts for the cost of grant writing services.

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

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

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

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

### Contractual (cont'd)

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

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

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

Accounts for annual public relations expenditures.

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

Accounts for sewer maintenance charges with DuPage County.

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

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

| Special Projects | 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.

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

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

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

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

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

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

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

Accounts for quarterly and monthly employee wellness meetings and activities.





### **Commodities**

| <b>Building Maintenance<br/>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.

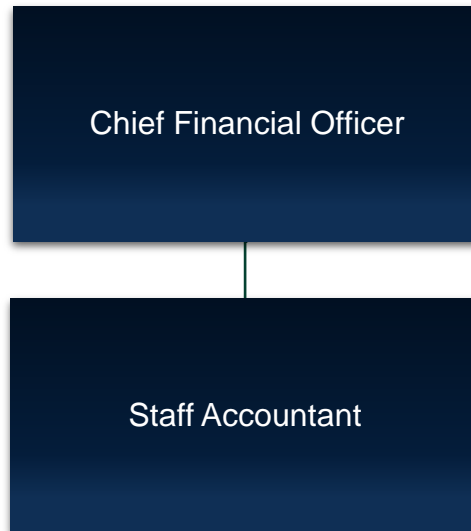
| <b>Office Supplies</b> | 2023-2024 Budget | 2023-2024 Estimate | 2024-2025 Budget |
|------------------------|------------------|--------------------|------------------|
|                        | \$5,500          | \$4,876            | \$5,100          |

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<br>Actual | 2023-2024<br>Approved Budget | 2023-2024<br>Estimate | 2024-2025<br>Proposed Budget | Difference between<br>23-24 Estimate and<br>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

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

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

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

Accounts for the annual BS&A financial software costs.

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

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

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

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

| General Fund | Water Fund |
|--------------|------------|
| 60%          | 40%        |

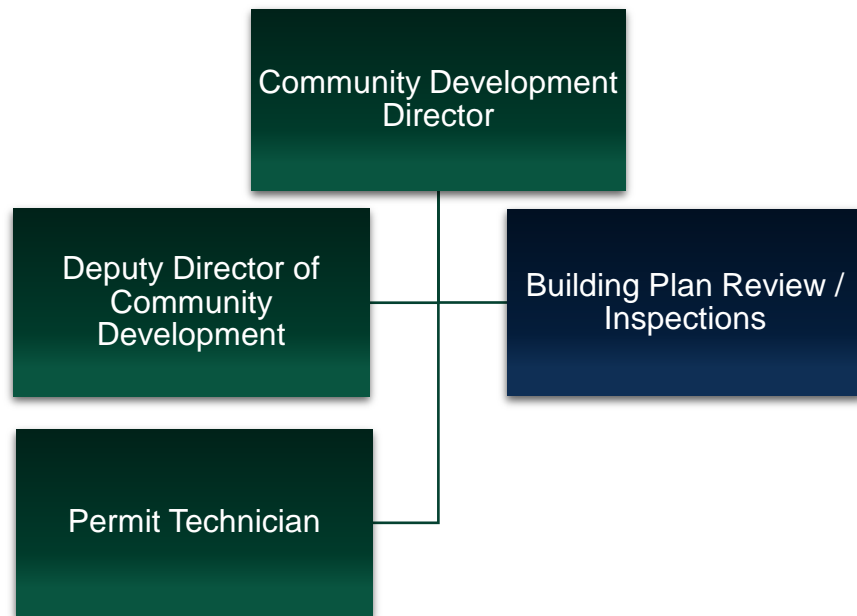
| Printing & Publishing | 2023-2024 Budget | 2023-2024 Estimate | 2024-2025 Budget |
|-----------------------|------------------|--------------------|------------------|
|                       | \$0              | \$210              | \$500            |

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





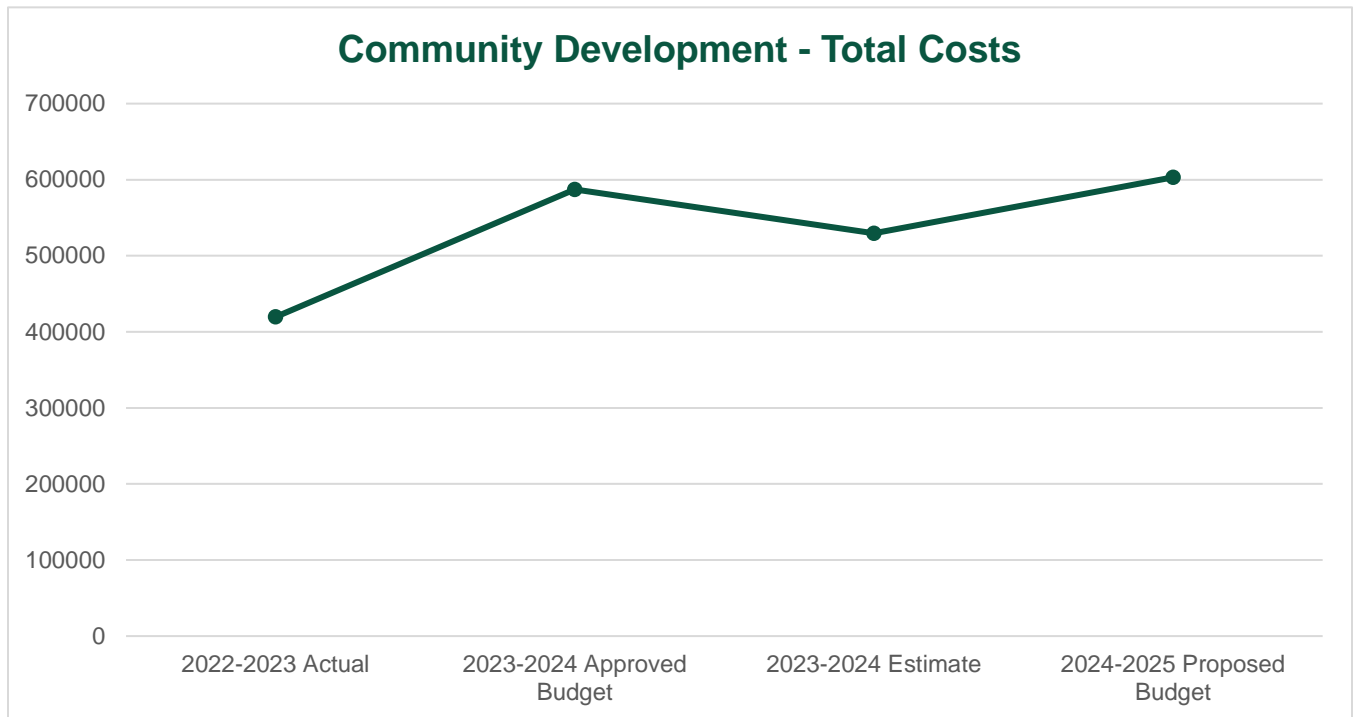
## Community Development





## Community Development Summary Costs

|                     | 2022-2023<br>Actual | 2023-2024<br>Approved Budget | 2023-2024<br>Estimate | 2024-2025<br>Proposed Budget | Difference between 23-<br>24 Estimate and 24-25<br>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

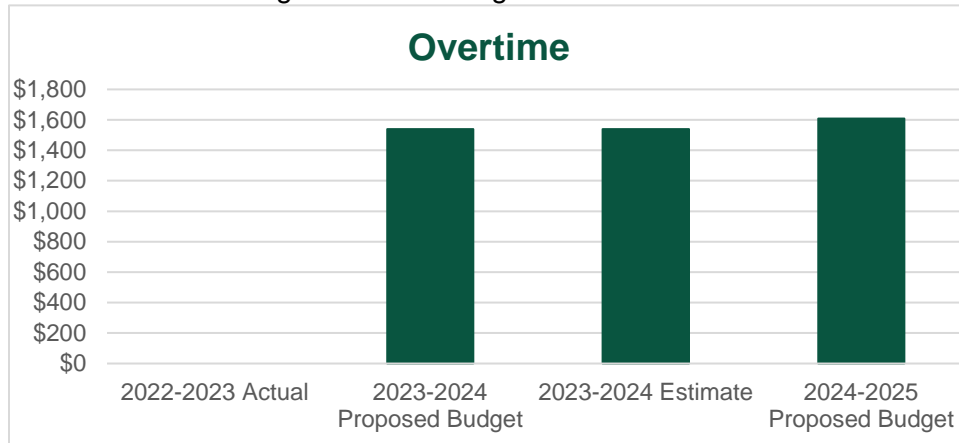
| Salaries | 2023-2024 Budget | 2023-2024 Estimate | 2024-2025 Budget |
|----------|------------------|--------------------|------------------|
|          | \$227,248        | \$228,445          | \$238,725        |

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

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

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

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



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

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

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

Accounts for a portion of the employer's share of the Illinois Municipal Retirement Fund (IMRF) pension contributions. The 2024 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:

| <b>Description</b> | <b>Cost</b> |
|--------------------|-------------|
| 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.

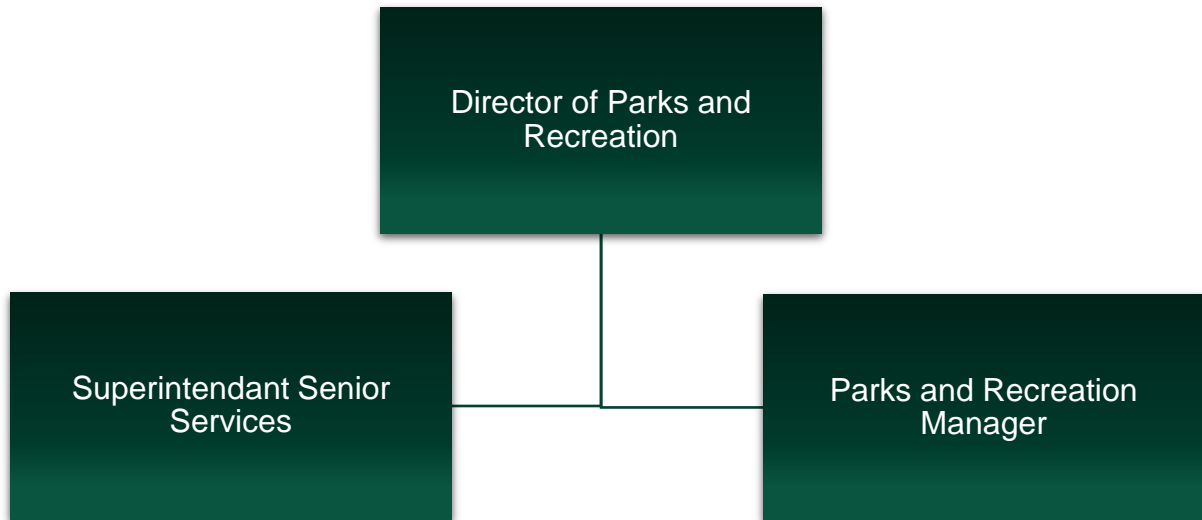
### **Commodities**

|                        |                  |                    |                  |
|------------------------|------------------|--------------------|------------------|
| <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.).

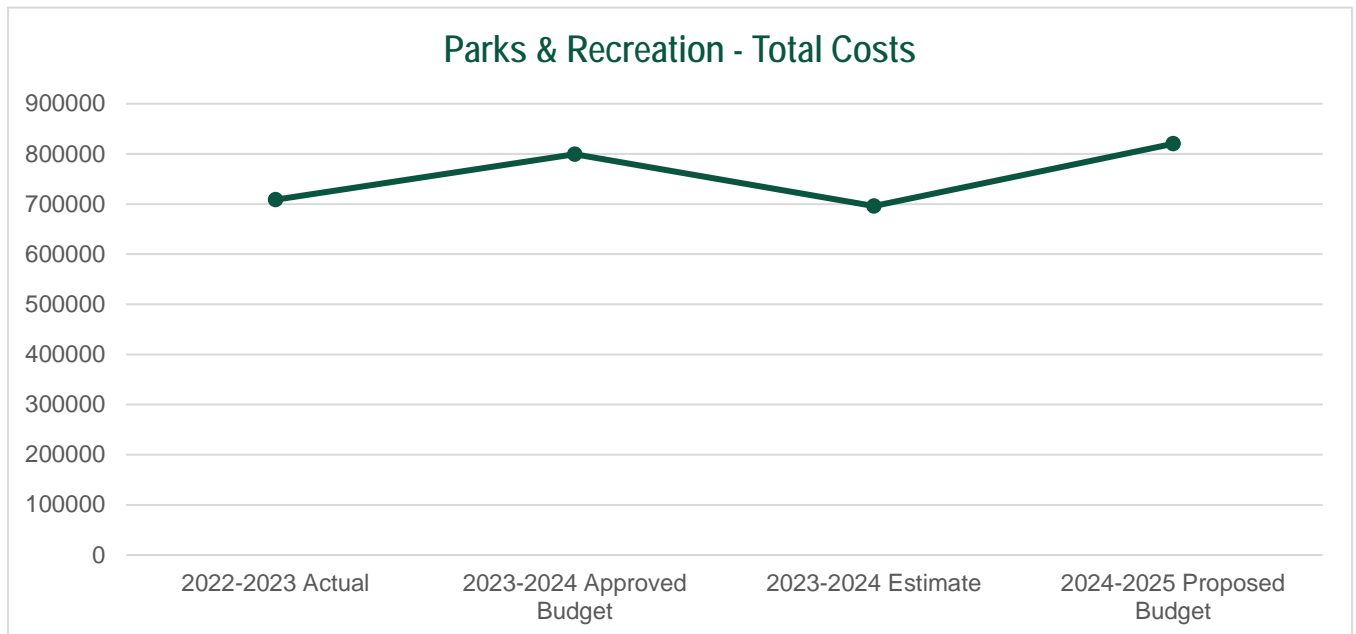


## Parks & Recreation



## Parks & Recreation Summary Costs

|                     | 2022-2023<br>Actual | 2023-2024<br>Approved Budget | 2023-2024<br>Estimate | 2024-2025<br>Proposed Budget | Difference between 23-<br>24 Estimate and 24-25<br>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

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

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

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

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

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

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

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

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

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

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

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

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

### Contractual

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

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

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

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



**Contractual (cont'd)**

3)

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

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

4)

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

| Social Basic    |            |                  |              |
|-----------------|------------|------------------|--------------|
| <i>Expenses</i> |            | <i>Revenue</i>   |              |
| Description     | Unit Costs | Description      | Unit Revenue |
| Lunch           | \$1,600    | Customer payment | \$1,700      |

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

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



**Contractual (cont'd)**

6)

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

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

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

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





**Contractual (cont'd)**

8)

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

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

9)

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

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

**Contractual (cont'd)**

10)

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

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

|                              |                  |                    |                  |
|------------------------------|------------------|--------------------|------------------|
| <b>Ballfield Maintenance</b> | 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.

|                         |                  |                    |                  |
|-------------------------|------------------|--------------------|------------------|
| <b>Community Events</b> | 2023-2024 Budget | 2023-2024 Estimate | 2024-2025 Budget |
|                         | \$50,000         | \$43,000           | \$55,580         |

Accounts for annual community-wide events.

| Event                        | Description               | Date    | Costs    | Revenue | Surplus/Deficit |
|------------------------------|---------------------------|---------|----------|---------|-----------------|
| 1) <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)**

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

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

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

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

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

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

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

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

**Contractual (cont'd)**

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

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

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

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

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

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

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

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

### Contractual (cont'd)

| 10) | Event          | Description       | Date | Costs   | Revenue | Surplus/Deficit |
|-----|----------------|-------------------|------|---------|---------|-----------------|
|     | <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.

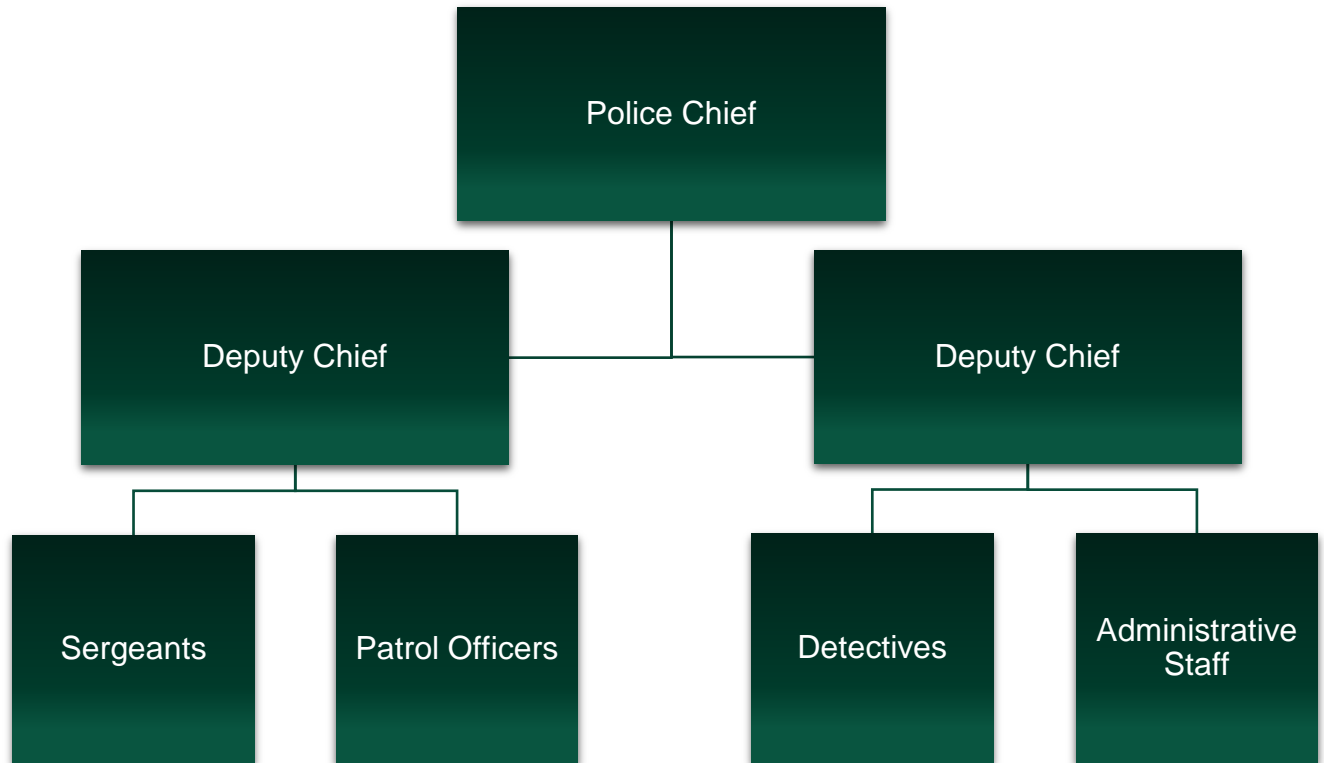
### **Commodities**

| <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.

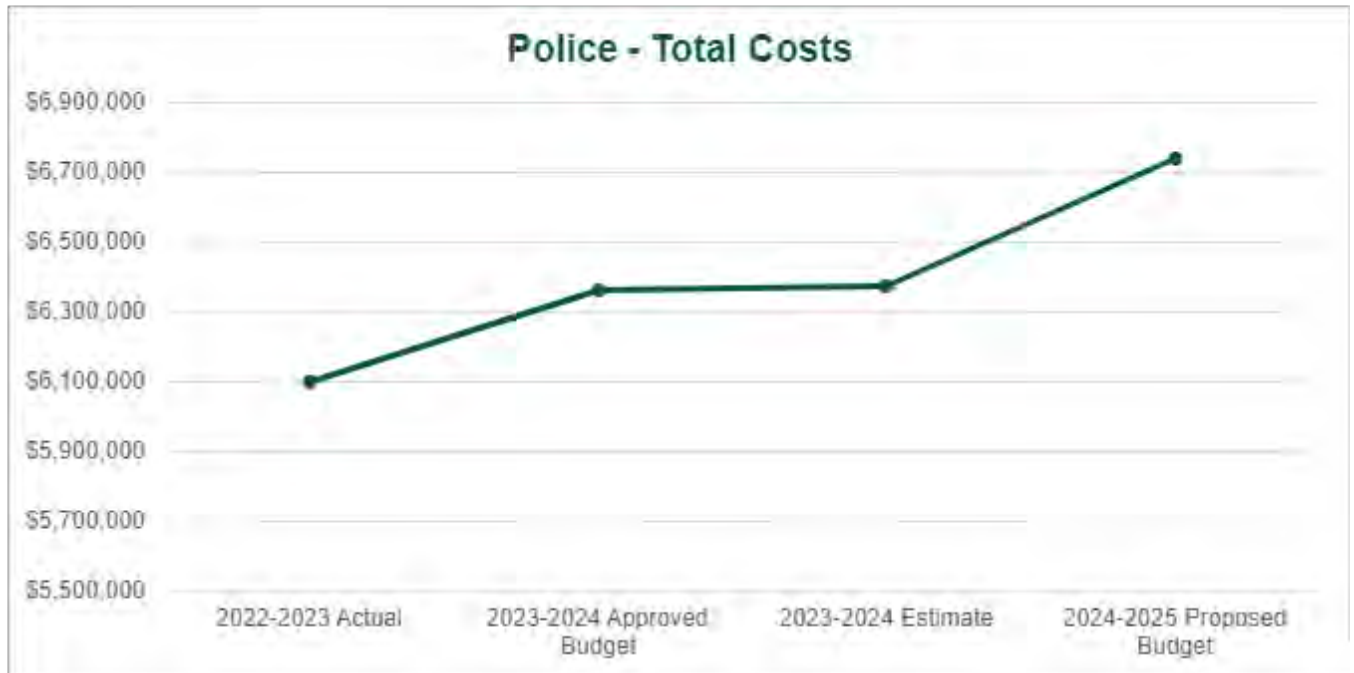


## Police



## Police Summary Costs

|                     | 2022-2023<br>Actual | 2023-2024<br>Approved Budget | 2023-2024<br>Estimate | 2024-2025<br>Proposed Budget | Difference between 23-<br>24 Estimate and 24-25<br>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

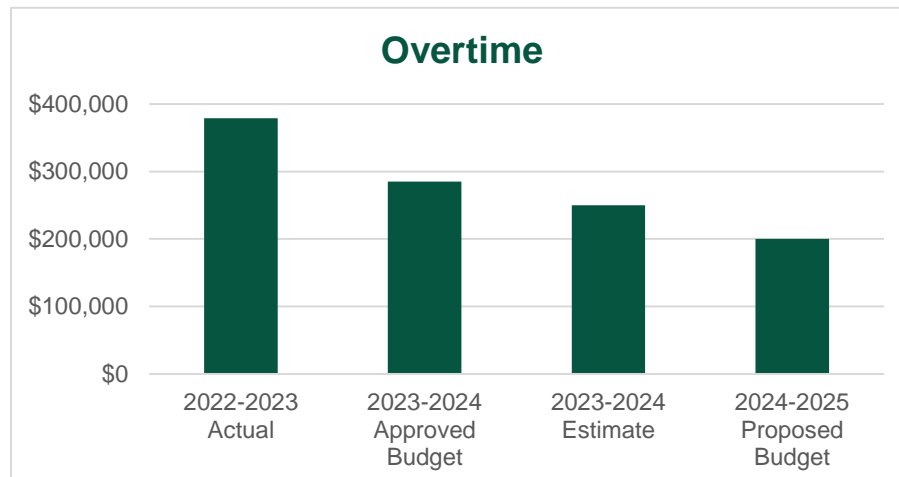
| Salaries | 2023-2024 Budget | 2023-2024 Estimate | 2024-2025 Budget |
|----------|------------------|--------------------|------------------|
|          | \$2,935,608      | \$2,950,780        | \$3,066,108      |

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

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

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

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





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

| <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.

| Description            | Proposed 2024-2025 |
|------------------------|--------------------|
| 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.

| Description       | 2024-2025 Budget |
|-------------------|------------------|
| 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

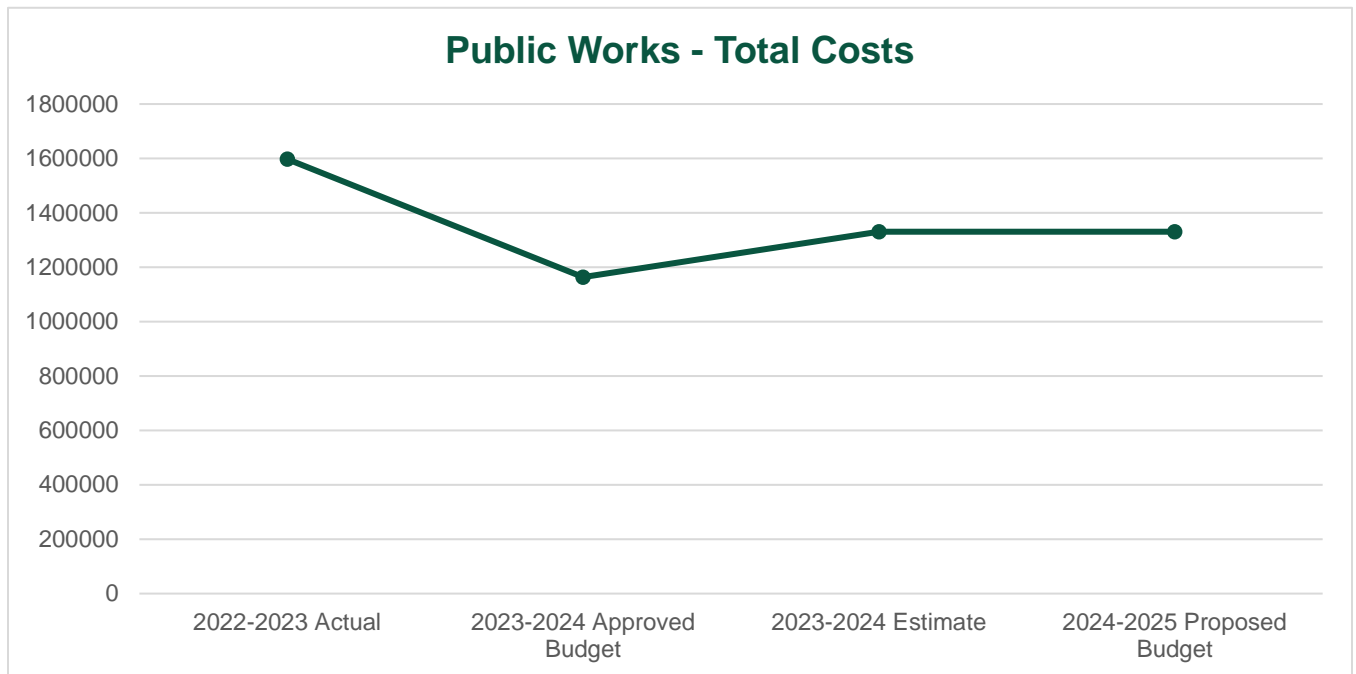






## Public Works Summary Costs

|                     | 2022-2023<br>Actual | 2023-2024<br>Approved Budget | 2023-2024<br>Estimate | 2024-2025<br>Proposed Budget | Difference between 23-<br>24 Estimate and 24-25<br>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

### 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

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

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

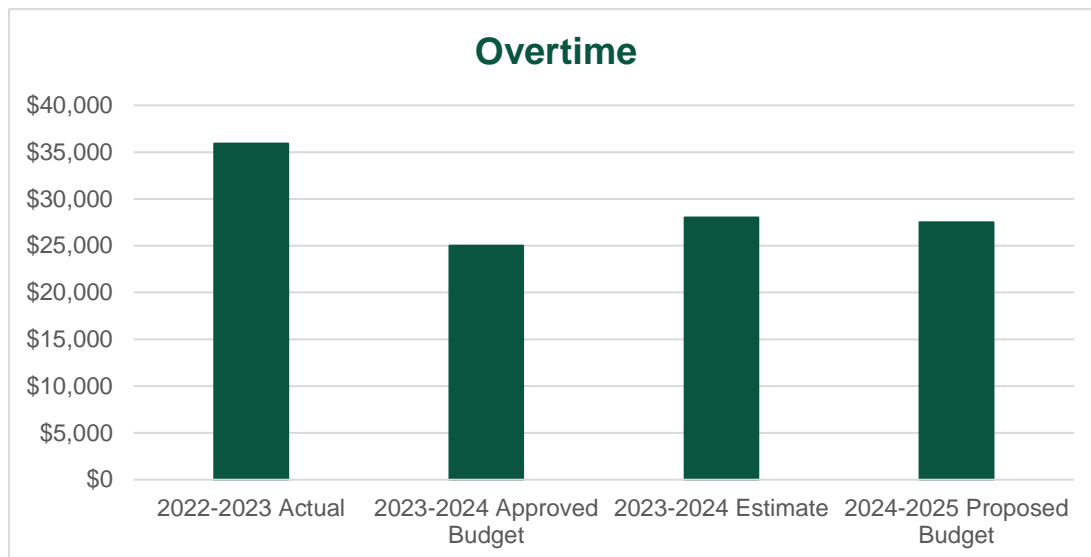
| Salary Allocation by Fund |              |            |
|---------------------------|--------------|------------|
| Position                  | General Fund | Water Fund |
| Director of Public Works  | 45%          | 55%        |
| Public Works Foreman      | 45%          | 55%        |
| Public Works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

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

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

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

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



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

| <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.

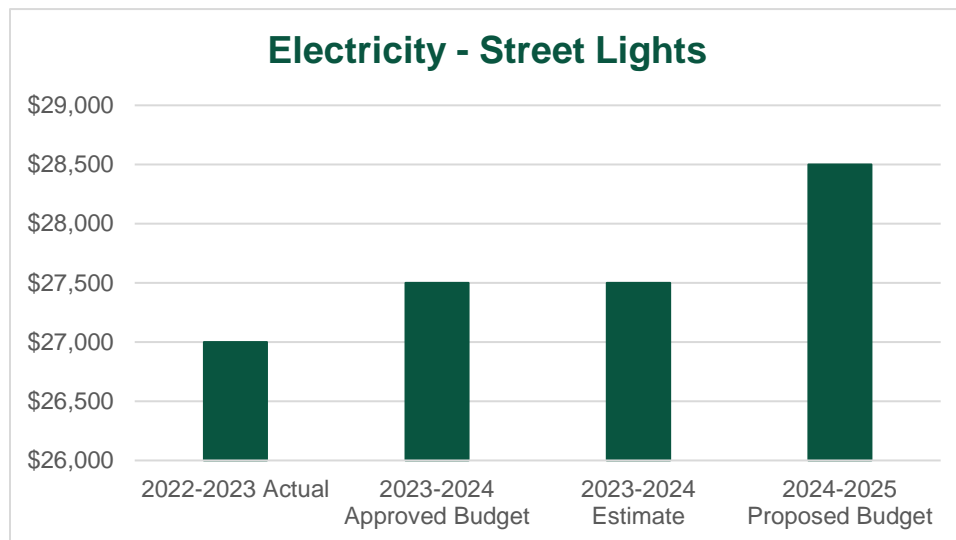
### **Contractual**

| <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:

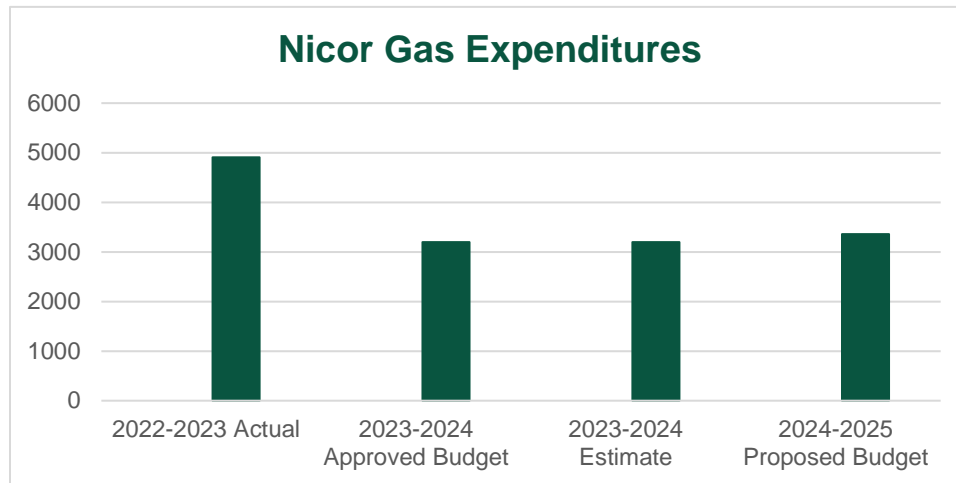
| Detail Information                                 | 2024-2025 Budget |
|--|------------------|
| Fire alarm system-FSS                              | \$1,250          |
| Garage Door maintenance- Bryans Garage door MFG    | \$2,190          |
| HVAC- Hayes Mechanical                             | \$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.

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

|                             |                  |                    |                  |
|-----------------------------|------------------|--------------------|------------------|
| <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.

|  | Asphalt Repair                                    | Concrete Repair                       | Other   |
|--|---|---------------------------------------|---|
| Description  | Repair of potholes using hot patch and cold patch | Repair of sidewalks, driveways, curbs | Limestone and topsoil for property restorations |
| Estimated costs<br>(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.

|                                     | <b>Qty</b> | <b>Unit Training Cost</b> | <b>Subtotal Training Cost</b> | <b>Unit Travel Cost</b> | <b>Subtotal Travel Cost</b> | <b>Total Travel &amp; Training Cost</b> |
|-------------------------------------|------------|---------------------------|-------------------------------|-------------------------|-----------------------------|---|
| 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.

|                                | <b>Qty</b> | <b>Unit Cost</b> | <b>Total Cost</b> |
|--------------------------------|------------|------------------|-------------------|
| 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              |

|                              |                    |                    |                    |                    |                    |
|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Total Sources/Revenue</b> | <b>\$8,037,820</b> | <b>\$3,294,500</b> | <b>\$3,664,400</b> | <b>\$3,241,500</b> | <b>\$2,852,000</b> |
|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|

|               | 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              |

|                                |                    |                    |                    |                    |                    |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Total Uses/Expenditures</b> | <b>\$8,037,820</b> | <b>\$3,294,500</b> | <b>\$3,664,400</b> | <b>\$3,241,500</b> | <b>\$2,852,000</b> |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|

## Capital Improvement Program

### 2024-2025 CIP Line-Item Detail

| <i>ROAD AND SIDEWALK INFRASTRUCTURE</i> |                                     |                 |   |                         |                 |
|---|-------------------------------------|-----------------|---|-------------------------|-----------------|
| 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        |

| <i>VILLAGE EQUIPMENT</i> |                         |                 |  |              |                 |
|--------------------------|-------------------------|-----------------|--|--------------|-----------------|
| 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       |



| <i>VILLAGE FACILITIES</i> |                                   |                 |  |                         |                 |
|---------------------------|-----------------------------------|-----------------|--|-------------------------|-----------------|
| 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        |

| <i>WATER INFRASTRUCTURE</i> |                         |                 |  |            |                 |
|-----------------------------|-------------------------|-----------------|--|------------|-----------------|
| 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

| <i>ROAD AND SIDEWALK INFRASTRUCTURE</i> |             |                          |                 |   |                |                 |
|---|-------------|--------------------------|-----------------|---|----------------|-----------------|
| 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       |

| <i>VILLAGE EQUIPMENT</i> |             |                         |                 |   |              |                 |
|--------------------------|-------------|-------------------------|-----------------|---|--------------|-----------------|
| 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        |

| <i>VILLAGE FACILITIES</i> |             |                                |                 |  |              |                 |
|---------------------------|-------------|--------------------------------|-----------------|--|--------------|-----------------|
| 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        |

| <i>WATER INFRASTRUCTURE</i> |             |                             |                 |  |            |                 |
|-----------------------------|-------------|-----------------------------|-----------------|--|------------|-----------------|
| 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

| <i>ROAD AND SIDEWALK INFRASTRUCTURE</i> |             |                          |                 |  |                |                 |
|---|-------------|--------------------------|-----------------|--|----------------|-----------------|
| 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     |

| <i>VILLAGE EQUIPMENT</i> |             |                                 |                 |  |              |                 |
|--------------------------|-------------|---------------------------------|-----------------|--|--------------|-----------------|
| 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

| <i>ROAD AND SIDEWALK INFRASTRUCTURE</i> |             |                          |                 |  |                |                 |
|---|-------------|--------------------------|-----------------|--|----------------|-----------------|
| 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     |

| <i>VILLAGE EQUIPMENT</i> |             |                         |                 |                                  |              |                 |
|--------------------------|-------------|-------------------------|-----------------|----------------------------------|--------------|-----------------|
| 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       |

| <i>VILLAGE FACILITIES</i> |             |                        |                 |                                    |              |                 |
|---------------------------|-------------|------------------------|-----------------|------------------------------------|--------------|-----------------|
| 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

| <i>ROAD AND SIDEWALK INFRASTRUCTURE</i> |             |                          |                 |  |                |                 |
|---|-------------|--------------------------|-----------------|--|----------------|-----------------|
| 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       |

| <i>VILLAGE EQUIPMENT</i> |             |                            |                 |   |              |                 |
|--------------------------|-------------|----------------------------|-----------------|---|--------------|-----------------|
| 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       |

| <i>VILLAGE FACILITIES</i> |             |                            |                 |   |              |                 |
|---------------------------|-------------|----------------------------|-----------------|---|--------------|-----------------|
| 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

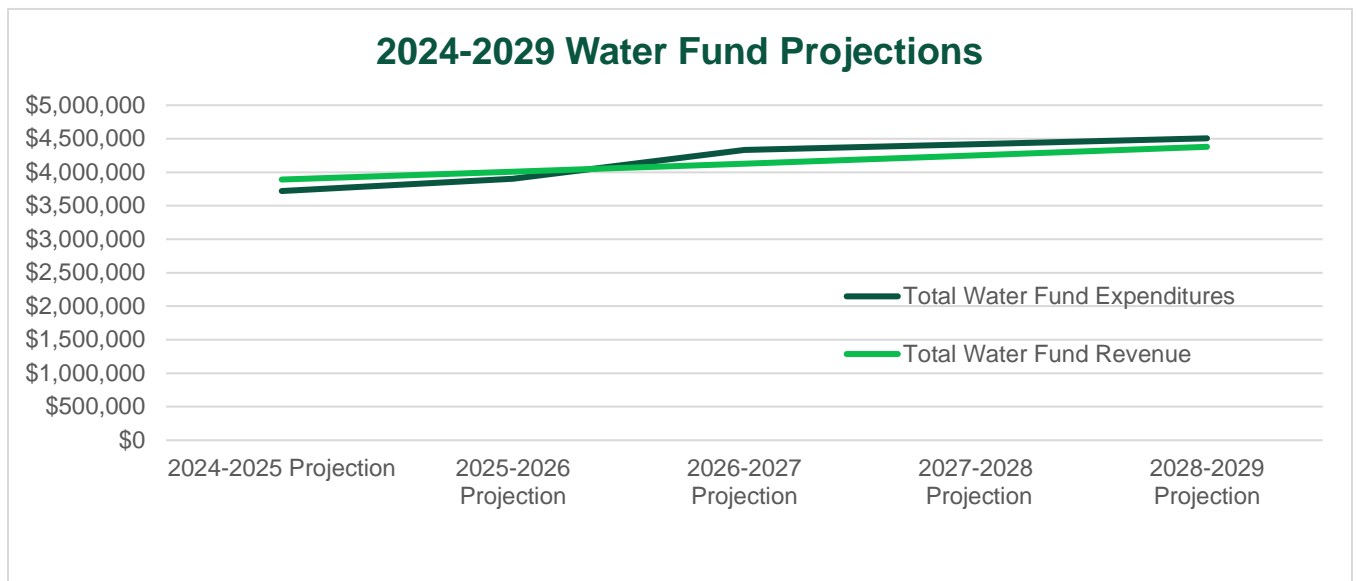
| REVENUES                             |                     |                              |                       |                                 |   |
|--------------------------------------|---------------------|------------------------------|-----------------------|---------------------------------|---|
|                                      | 2022-2023<br>Actual | 2023-2024<br>Approved Budget | 2023-2024<br>Estimate | 2024-2025<br>Proposed<br>Budget | Difference between 23-<br>24 Estimate and 24-25<br>Proposed |
| Taxes                                | \$3,468,288         | \$3,566,638                  | \$3,970,587           | \$3,891,175                     | -\$79,412   |
| <b>TOTAL WATER FUND<br/>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>  |
| EXPENDITURES                         |                     |                              |                       |                                 |   |
|                                      | 2022-2023<br>Actual | 2023-2024<br>Approved Budget | 2023-2024<br>Estimate | 2024-2025<br>Proposed<br>Budget | Difference between 23-<br>24 Estimate and 24-25<br>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<br>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

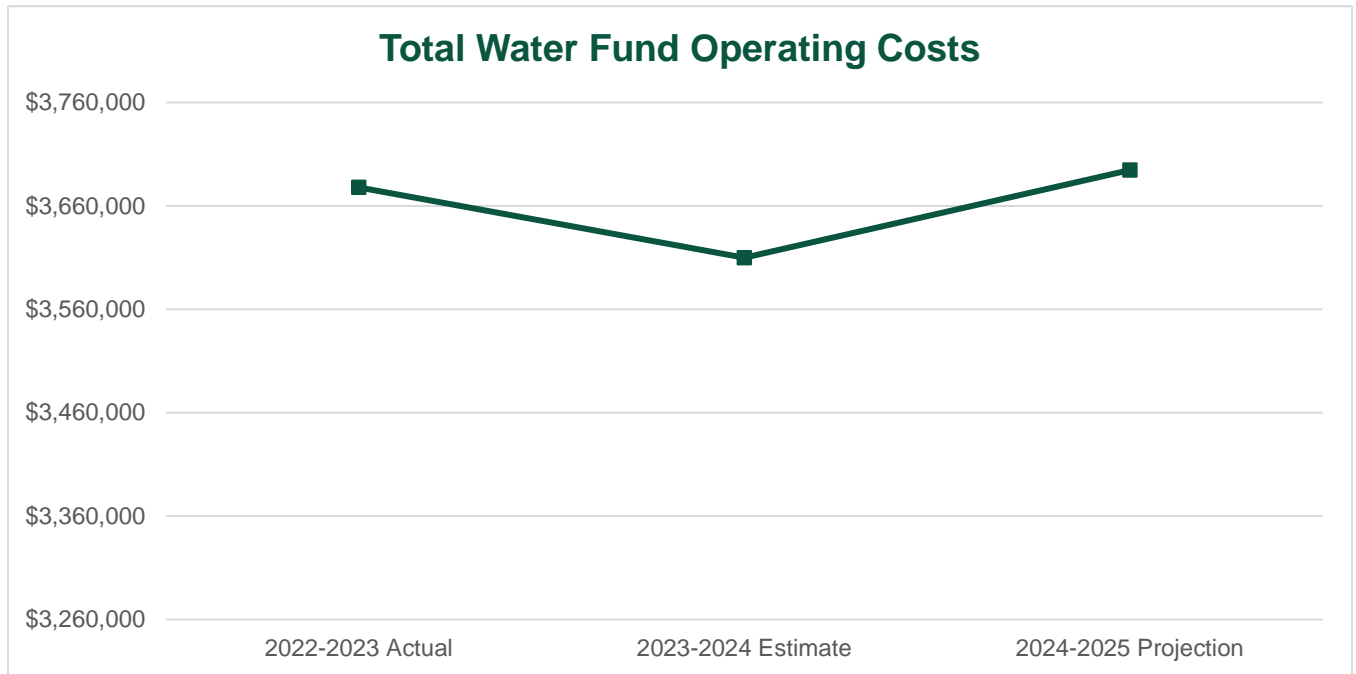
| REVENUES                         |                         |                         |                         |                         |                         |
|----------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
|                                  | 2024-2025<br>Projection | 2025-2026<br>Projection | 2026-2027<br>Projection | 2027-2028<br>Projection | 2028-2029<br>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<br>Projection | 2025-2026<br>Projection | 2026-2027<br>Projection | 2027-2028<br>Projection | 2028-2029<br>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               |
| Total Deficit/Surplus            | \$171,581               | \$106,996               | -\$205,946              | -\$167,185              | -\$126,659              |
| <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>      |





## Water Fund Summary Costs

|                        | 2022-2023<br>Actual | 2023-2024<br>Approved<br>Budget | 2023-2024<br>Estimate | 2024-2025<br>Proposed<br>Budget | Difference between<br>23-24 Estimate and<br>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>  |



## 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

| Salaries | 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.

| Salary Allocation by Fund              |              |            |
|--|--------------|------------|
| Position                               | General Fund | Water Fund |
| 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%         |

| Part-Time Salaries | 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.

| Description   | Quantity | Cost    | Total Costs |
|---------------|----------|---------|-------------|
| 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.

|                                | Qty | Unit Cost | Total Cost |
|--------------------------------|-----|-----------|------------|
| Clothing                       | 4   | \$500     | \$2,000    |
| 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)**

| <b>Water Distribution Repairs / Maintenance</b> | 2023-2024 Budget | 2023-2024 Estimate | 2024-2025 Budget |
|---|------------------|--------------------|------------------|
|   | \$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.

| <b>Wellhouse Repairs / Maintenance</b> | 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**

| <b>Chemicals</b> | 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.

| <b>Material and Supplies – Water Distribution</b> | 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.

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

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

| <b>Meter Replacement</b> | 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.

| <b>New Metering Equipment</b> | 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.

| <b>Office Supplies</b> | 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.).

| <b>Operating Equipment</b> | 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         |

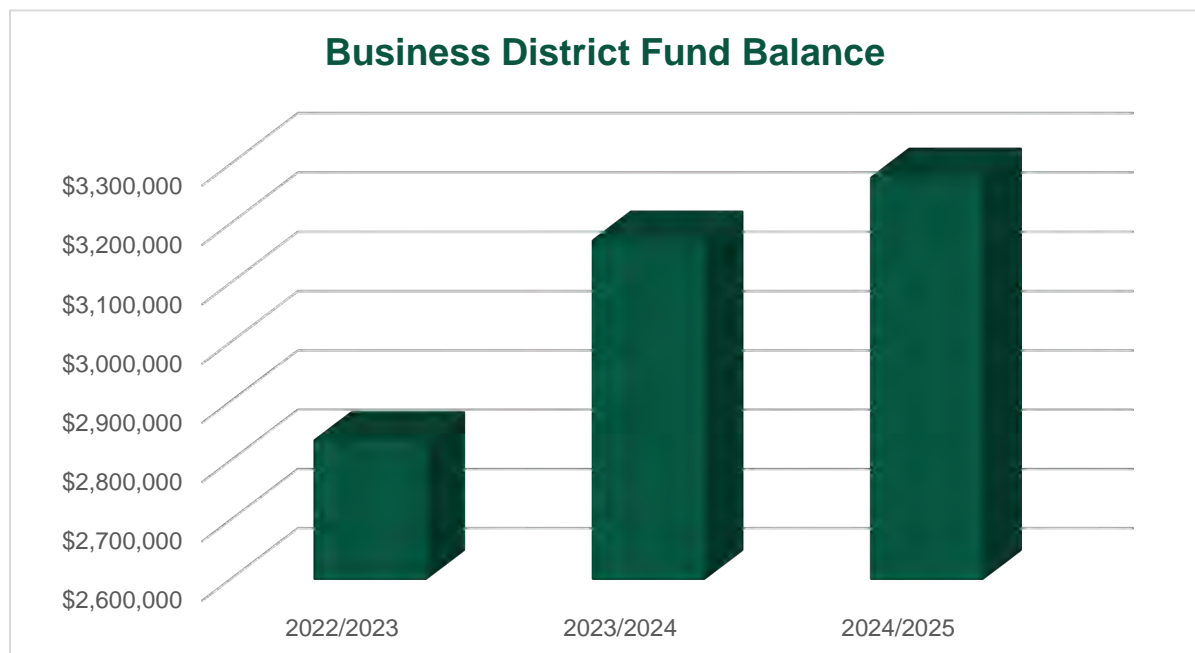
Accounts for the transfer of funds to the Debt Service Fund for the Water Fund's portion of the debt service payment on the 2015 GO ARS Bond approved by the Board to fund certain capital projects, including remodeling of the Police station.



## Business District Fund

### Fund Summary

| REVENUES   |                     |                                 |                       |                                 |   |
|--|---------------------|---------------------------------|-----------------------|---------------------------------|---|
|  | 2022-2023<br>Actual | 2023-2024<br>Approved<br>Budget | 2023-2024<br>Estimate | 2024-2025<br>Proposed<br>Budget | Difference between 23-<br>24 Estimate and 24-25<br>Proposed |
| TAXES  | \$643,246           | \$625,471                       | \$694,705             | \$665,759                       | -\$28,946   |
| <b>TOTAL BUSINESS DISTRICT<br/>FUND REVENUES</b>     | <b>\$643,246</b>    | <b>\$625,471</b>                | <b>\$694,705</b>      | <b>\$665,759</b>                | <b>-\$28,946</b>  |
| EXPENDITURES   |                     |                                 |                       |                                 |   |
|  | 2022-2023<br>Actual | 2023-2024<br>Approved<br>Budget | 2023-2024<br>Estimate | 2024-2025<br>Proposed<br>Budget | Difference between 23-<br>24 Estimate and 24-25<br>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<br/>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<br>Actual | 2023-2024<br>Approved<br>Budget | 2023-2024<br>Estimate | 2024-2025<br>Proposed<br>Budget | Difference between<br>23-24 Estimate and<br>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<br>Actual | 2023-2024<br>Approved<br>Budget | 2023-2024<br>Estimate | 2024-2025<br>Proposed<br>Budget | Difference between<br>23-24 Estimate and<br>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 -<br>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<br>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 outlot businesses.

### Personnel

| Regular Salaries | 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%                    |

| IMRF Pension | 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.

| FICA Payments | 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.

| Insurance | 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.



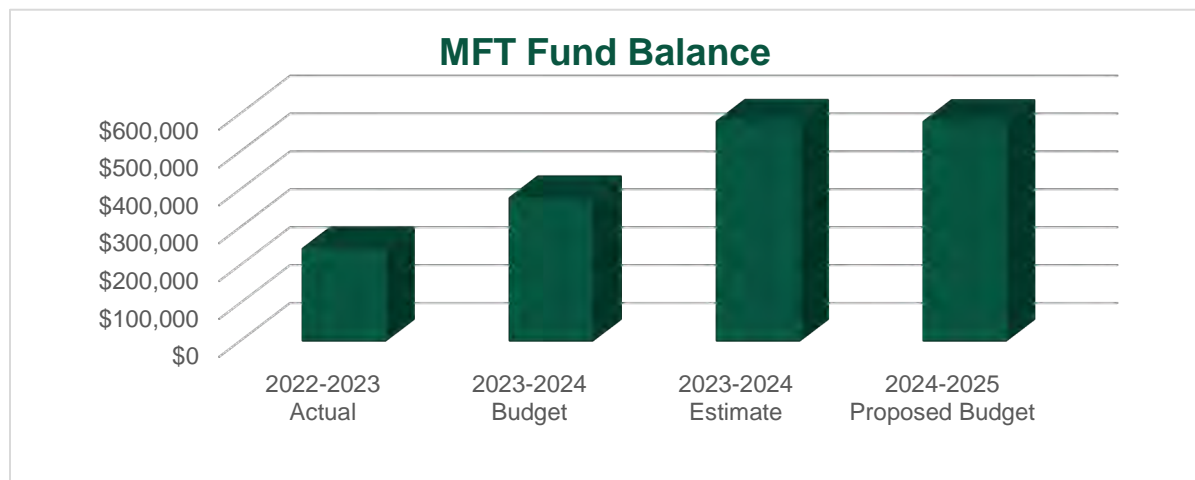
## Motor Fuel Tax Fund (MFT)

### Summary

| REVENUES                            |                     |                                 |                       |                                 |   |
|-------------------------------------|---------------------|---------------------------------|-----------------------|---------------------------------|---|
|                                     | 2022-2023<br>Actual | 2023-2024<br>Approved<br>Budget | 2023-2024<br>Estimate | 2024-2025<br>Proposed<br>Budget | Difference between 23-<br>24 Estimate and 24-25<br>Proposed |
| MFT Taxes                           | \$363,421           | \$334,229                       | \$392,495             | \$372,870                       | -\$19,625   |
| Rebuild Illinois Bond<br>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>  |
| EXPENDITURES                        |                     |                                 |                       |                                 |   |
|                                     | 2022-2023<br>Actual | 2023-2024<br>Approved<br>Budget | 2023-2024<br>Estimate | 2024-2025<br>Proposed<br>Budget | Difference between 23-<br>24 Estimate and 24-25<br>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<br>Actual | 2023-2024<br>Proposed<br>Budget | 2023-2024<br>Estimate | 2024-2025<br>Proposed<br>Budget | Difference between 23-<br>24 Budget and 24-25<br>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>  |

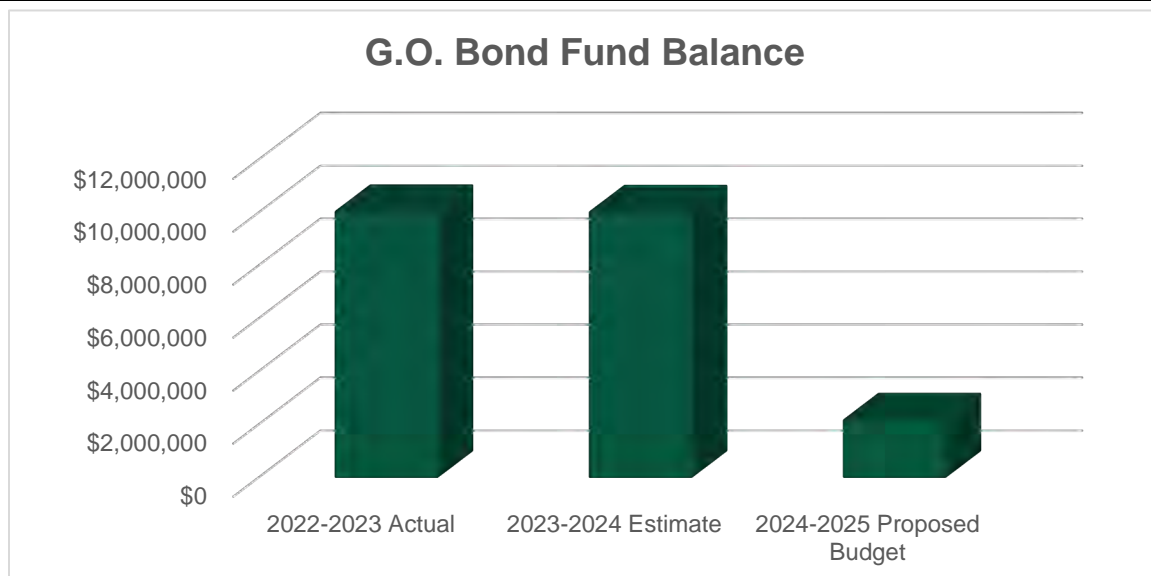




## General Obligation (G.O.) Bond 2022

### Summary

| REVENUES                    |                     |                                 |                       |                                 |  |
|-----------------------------|---------------------|---------------------------------|-----------------------|---------------------------------|--|
|                             | 2022-2023<br>Actual | 2023-2024<br>Approved<br>Budget | 2023-2024<br>Estimate | 2024-2025<br>Proposed<br>Budget | Difference between<br>23-24 Estimate and<br>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>  |
| EXPENDITURES                |                     |                                 |                       |                                 |  |
|                             | 2022-2023<br>Actual | 2023-2024<br>Approved<br>Budget | 2023-2024<br>Estimate | 2024-2025<br>Proposed<br>Budget | Difference between<br>23-24 Estimate and<br>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>              |  |





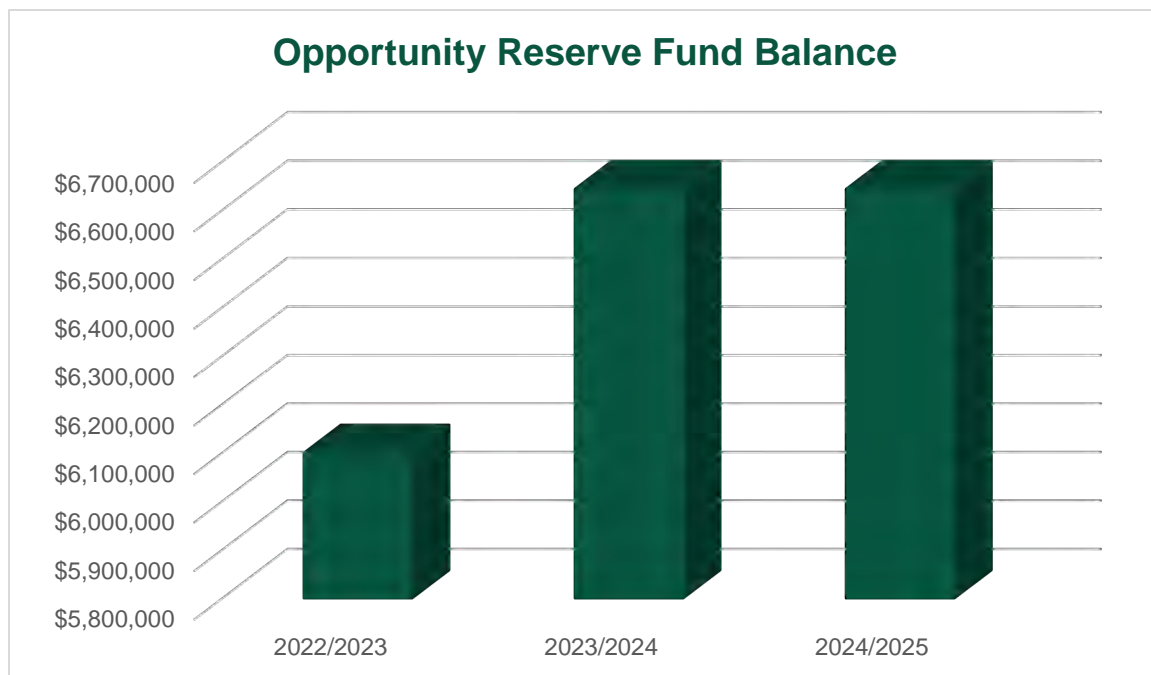
## Opportunity Reserve (OR) Fund

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

| REVENUES                  |                           |                    |                           |
|---------------------------|---------------------------|--------------------|---------------------------|
|                           | 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>                |
| EXPENDITURES              |                           |                    |                           |
|                           | 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

| REVENUES                  |                           |                    |                           |
|---------------------------|---------------------------|--------------------|---------------------------|
|                           | 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>          |
| EXPENDITURES              |                           |                    |                           |
|                           | 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>          |

