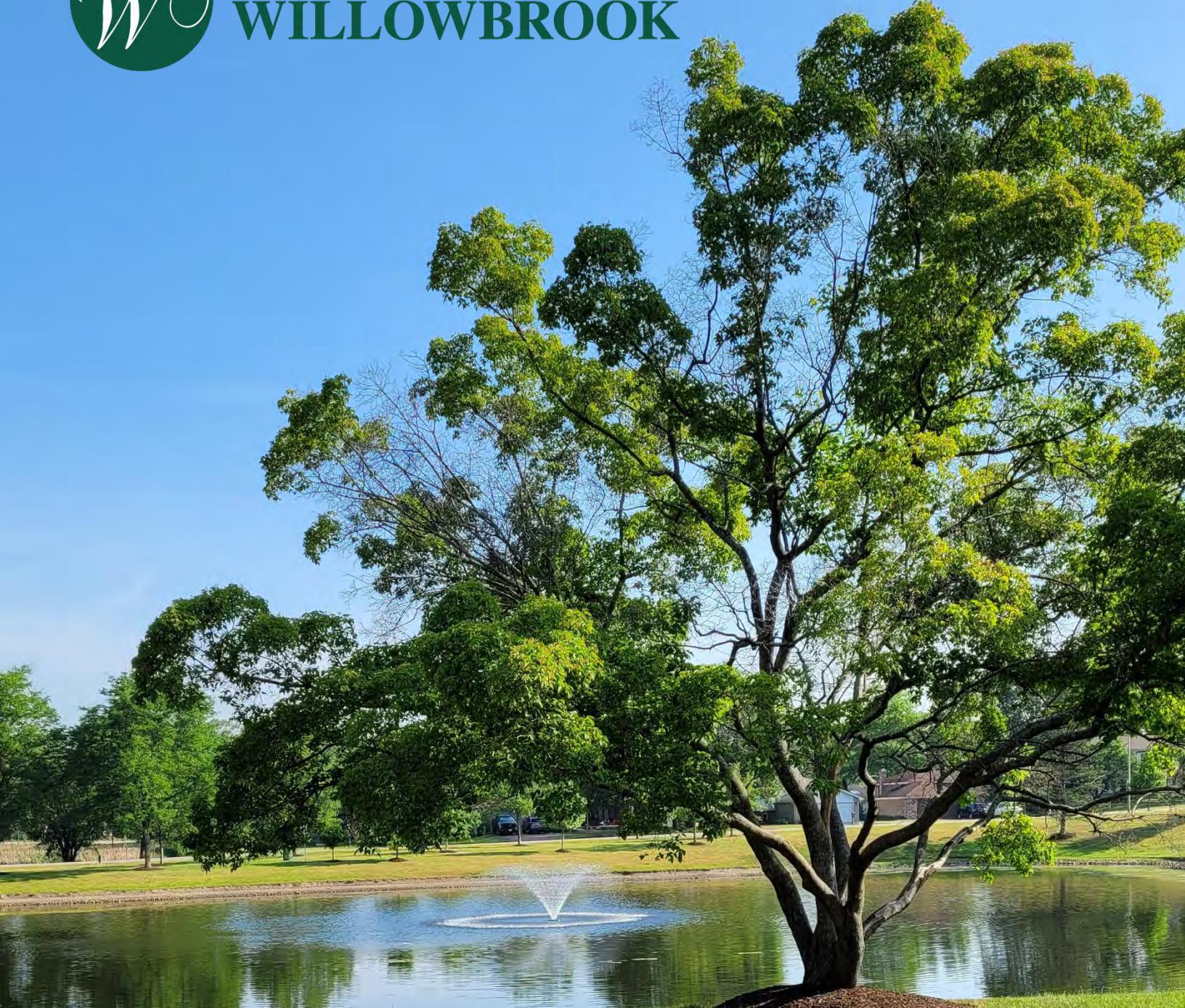




Village of  
**WILLOWBROOK**



# Annual Budget

May 1, 2024 – April 30, 2025

Village of Willowbrook | DuPage County, Illinois

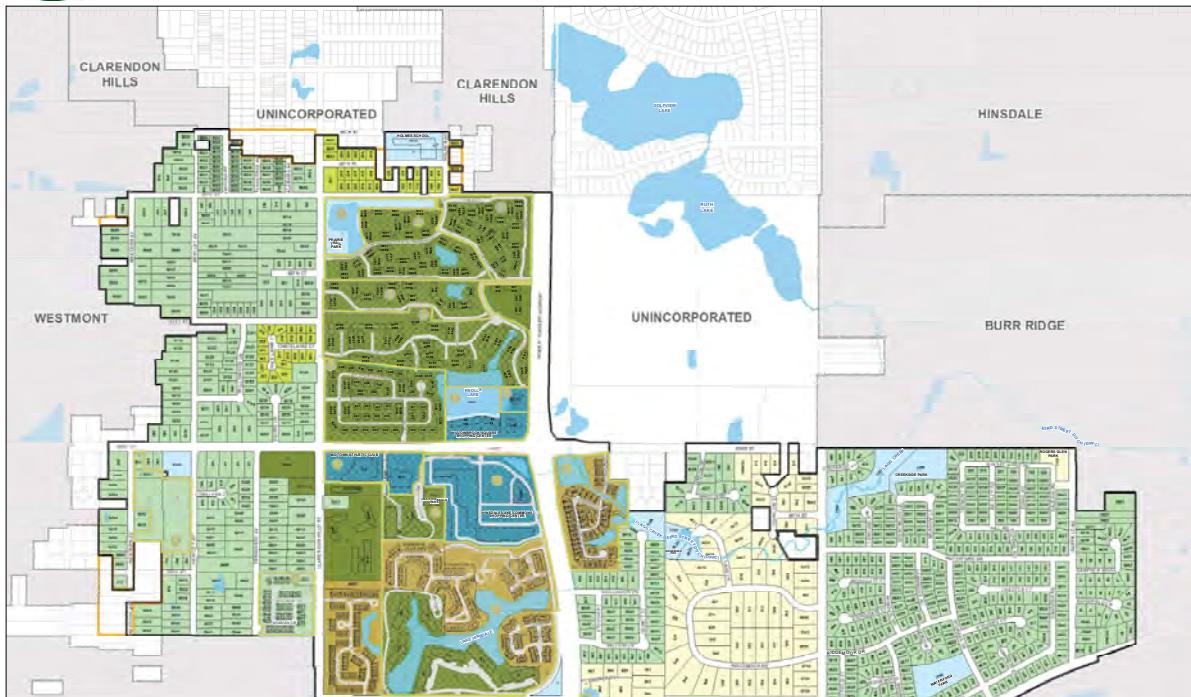


# VILLAGE OF WILLOWBROOK 2024 ZONING MAP

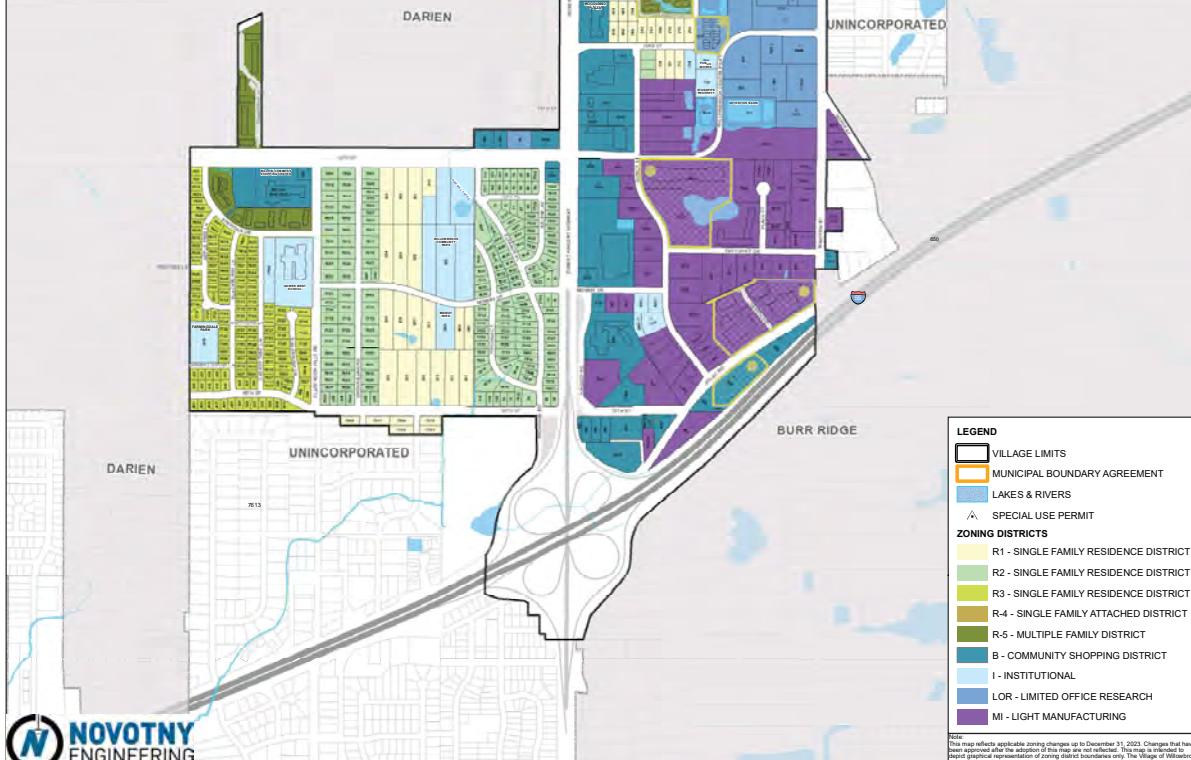
N



1 INCH = 600 FEET  
SCALE BASED ON 24" X 36" PLOT



- |  |   |
|--|---|
| 1 THE MARKS AT WILLOWBROOK/TGM APARTMENTS (84-O-31)  | 5 BENTON LAKES (97-R-10)                  |
| 2 STEWARTS GLEN APARTMENTS/TGM APARTMENTS (84-O-31)  | 6 WILLOWBROOK OFFICE PARK (00-O-33)       |
| 3 LINCOLN OAKS/TGM APARTMENTS (85-O-21)              | 7 THE WILLOWS (16-O-48)                   |
| 4 THE KNOTS (72-O-07)                                | 8 CHASE BANK MEDICAL PLAZA (86-O-26)      |
| 5 STANHOPE SQUARE (79-O-24)                          | 9 WOODLAND PARK (00-O-05)                 |
| 6 HINSDALE ANIMAL CEMETERY PUD (18-O-14)             | 10 WILLOWBROOK TOWN CENTER (07-O-10)      |
| 7 LITTLE SUNSHINE PLAYHOUSE PUD (14-O-07)            | 11 OSADJAN'S ADAMS STREET PUD (98-O-04)   |
| 8 WILLOWBROOK SQUARE PUD (86-O-28)                   | 12 MADISON STREET BUSINESS PARK (02-O-03) |
| 9 CARRINGTON CLUB (16-O-40)                          | 13 WILLOWBROOK OFFICE CAMPUS (44-O-07)    |
| 10 WHOLE FOODS PUD (00-O-29)                         | 14 LAKE WILLOWAY (78-O-64)                |
| 11 LAKE HINSDALE VILLAGE (69-O-08)                   | 15 R.O.C. (16-O-03)                       |
| 12 LAKE HINSDALE TOWER (69-O-08)                     | 16 WILLOWBROOK CENTRE (88-O-23)           |
| 13 HINSDALE LAKE COMMONS/REGENCY (86-O-30 & 00-O-30) | 17 COMPASS (17-O-02)                      |



- LEGEND**
- VILLAGE LIMITS
  - MUNICIPAL BOUNDARY AGREEMENT
  - LAKES & RIVERS
  - ▲ SPECIAL USE PERMIT
- ZONING DISTRICTS**
- R1 - SINGLE FAMILY RESIDENCE DISTRICT
  - R2 - SINGLE FAMILY RESIDENCE DISTRICT
  - R3 - SINGLE FAMILY RESIDENCE DISTRICT
  - R4 - SINGLE FAMILY ATTACHED DISTRICT
  - R5 - MULTIPLE FAMILY DISTRICT
  - B - COMMUNITY SHOPPING DISTRICT
  - I - INSTITUTIONAL
  - LOR - LIMITED OFFICE RESEARCH
  - MI - LIGHT MANUFACTURING

Note: This map reflects applicable zoning changes up to December 31, 2023. Changes that have been made since December 31, 2023, are not reflected on this map. This map is a general depiction of zoning district boundaries only. The Village of Willowbrook reserves the right to make changes to the map at any time. All of these Village boundaries reflect and govern applicable zoning and uses.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Willowbrook  
Illinois**

For the Fiscal Year Beginning

**May 01, 2023**

*Christopher P. Morill*

**Executive Director**

# VILLAGE OF WILLOWBROOK

## DuPage County, Illinois

**Fiscal Year 2024-2025**

## **ANNUAL BUDGET**

**Adopted April 8, 2024**



**Village of Willowbrook**

835 Midway Drive | Willowbrook, Illinois 60527 | (630) 323-8215

For more information, visit the Village website at: [www.willowbrook.il.org](http://www.willowbrook.il.org)

**VILLAGE OF WILLOWBROOK, ILLINOIS**  
**FY2024-2025 Adopted Budget**

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# **GENERAL INFORMATION**

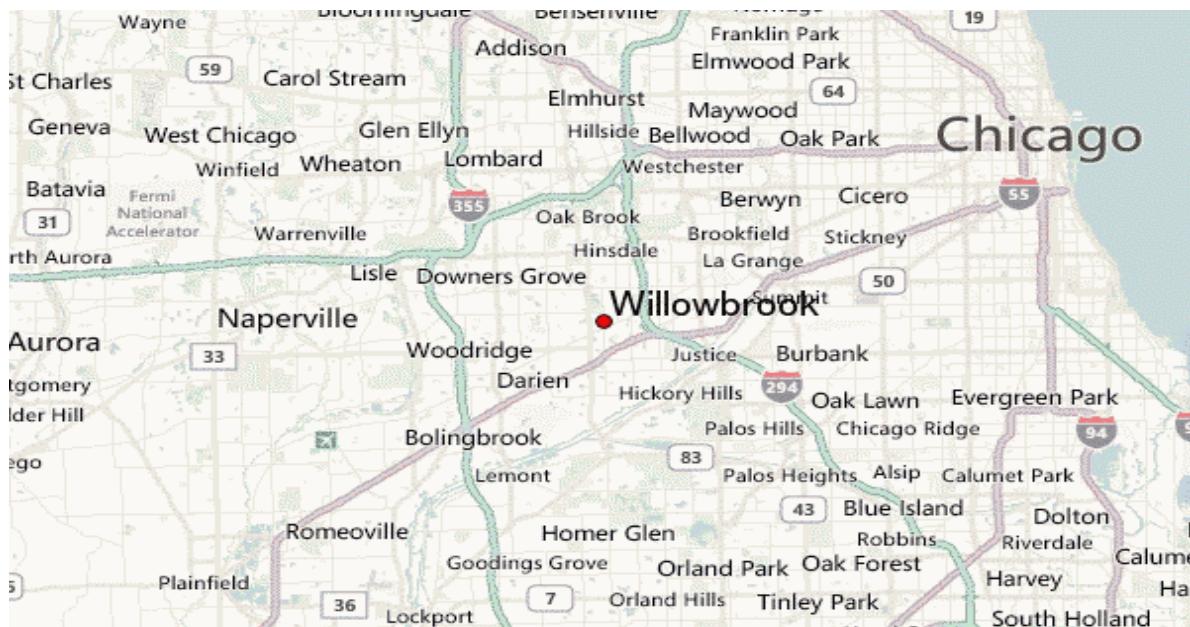


**FY2024-2025**

# VILLAGE PROFILE

## GEOGRAPHIC LOCATION

The Village of Willowbrook (the Village), Illinois in DuPage County is a suburb of the City of Chicago (City) and is approximately 21 miles southwest of the City. According to the 2021 census, the Village has a total area of 2.63 square miles, of which 2.57 square miles is land and 0.05 square miles is water.



## HISTORY OF WILLOWBROOK

Into the twentieth century, farms dominated the Willowbrook area. The construction of famous Route 66 on Willowbrook's south side led to the development of restaurants and gas stations.



In 1946, the “Nationally Famous Chicken Basket” opened, attracting drivers along the busy highway by installing a rooftop skating rink complete with professional ice skaters. Big-name bands played inside, while customers looked out the windows to watch helicopters take off from Hinsdale Airport. Dell Rhea bought the restaurant in 1963, renaming it Dell Rhea's Chicken Basket, which still stands today.

In 1959, the Ridgemoor Homeowners Association (the Association), east of the Marion Hills Seminary, led the

drive to incorporate Willowbrook as a village and become leaders for the development of farmland that surrounded their homes. A new law, however, became effective January 1, 1960 that required an area to have a minimum population of 400 to incorporate. The new law forced the group of 167 people to hasten their request to become a village. While the case to incorporate was before the court, the Association's attorney contacted the president, Anton Borse, frantically requesting a name for the new village. Borse, looking out his window, noticed the willow trees lining the creek at the back of his property, and promptly named the new village. On January 18, 1960, Willowbrook became one of Illinois' smallest villages.

Suburban growth came in the 1970's drawing both industry and retail. Willowbrook Executive Plaza, one of the industrial parks, is a 105-acre park that was built in 1975 on the site of Hinsdale Airport. Motels, hotels, stores, and shopping centers have also turned Route 83, the Village's main road, into a busy thoroughfare. Willowbrook's prime location and accessibility to various regional destinations makes it an attractive location for residents, offices, and commercial and industrial businesses.

In the 1980's, a swampy area was transformed into Willow Pond Park. Cleanup and tree plantings, a rock-laden shoreline, and lighting enabled the pond to be used for recreational activities.



*(Willow Pond Park, Willowbrook, IL)*

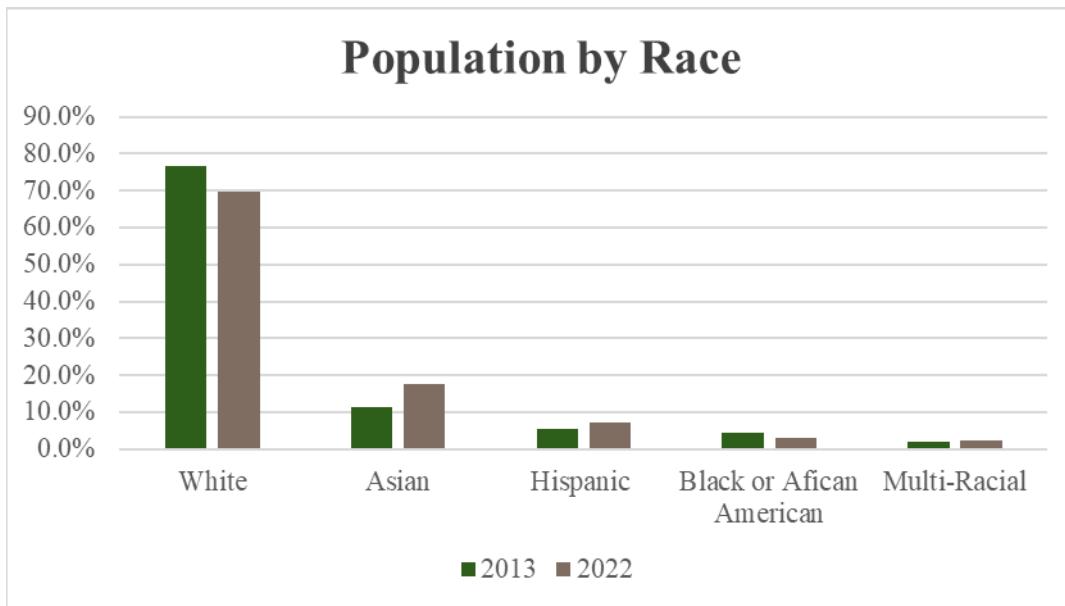
Today, the Village of Willowbrook is a small community both in population and area compared to its neighboring communities. Despite its size, Willowbrook maintains a strong commercial and industrial base. Its thriving retail centers include The Willowbrook Town Center, Hinsdale Lake Commons, and The Willows. Other retailers include Willowbrook Ford, Pete's Fresh Market, Whole Foods, and Target. The community is also home to Exclusive Windows, Inc., Tru Fragrance and Beauty, LLC, and Trane.

The Village's high quality of life is further enhanced by the treasures of nearby Waterfall Glen Forest Preserve; its excellent public schools; Indian Prairie Public Library; its established urban design; and low taxes. The Village of Willowbrook continues to change and grow with each new development.

# DEMOGRAPHICS

The United States' Census Bureau decennial census and the American Community Survey (ACS) has publicly reported the following demographics information, which is based on 2022 estimates.

## Willowbrook Population Diversity

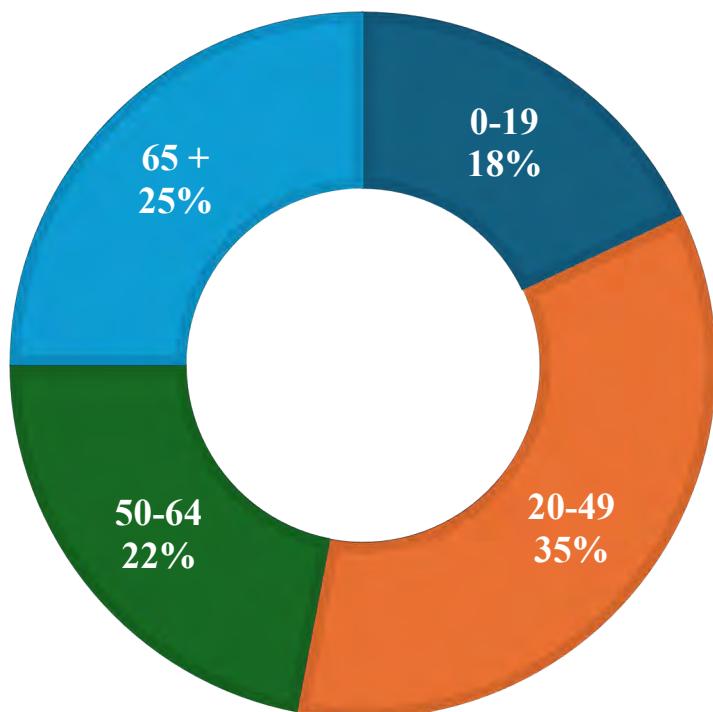


The Village of Willowbrook's population of 9,236 is marginally diverse in terms of race and ethnicity. The above chart presents the diversity changes of the Village's population from 2013 to 2022. As of 2022, the White population represented 70% of the Village's total population, a decrease of 7% from 2013. The Asian population slowly increased to 18% of the Village's total population from 2013 to 2022.

In 2022, the total White and Asian population of DuPage County, Illinois represented 77% of its total population, while the total White and Asian population of the Village of Willowbrook represented 88% of its total population.

## DEMOGRAPHICS (cont'd)

POPULATION BY AGE GROUP



**Foreign Born:**



24.2% / 19.8%  
Village / DuPage County

**Median Age (in years):**

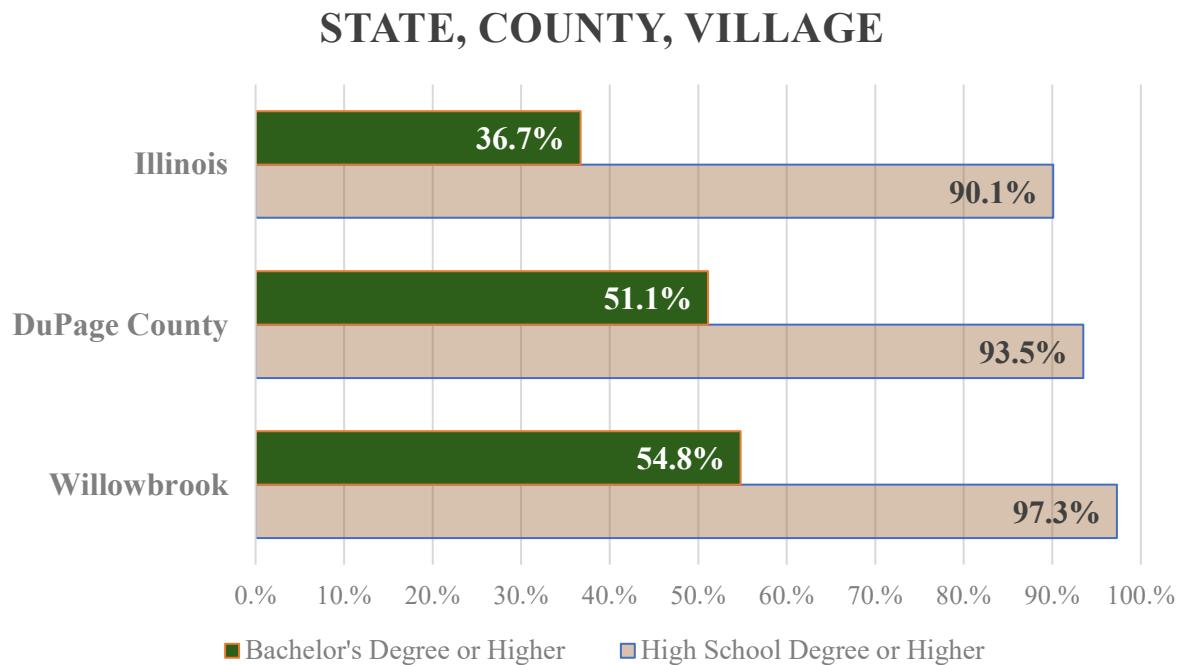


47.0 / 39.1  
Village / Illinois

The percentage of foreign-born residents has slowly been increasing since 2021 and remains considerably higher than the national average of 13.6%.

The median age of Village residents has slightly decreased from one year ago.

## Educational Attainment

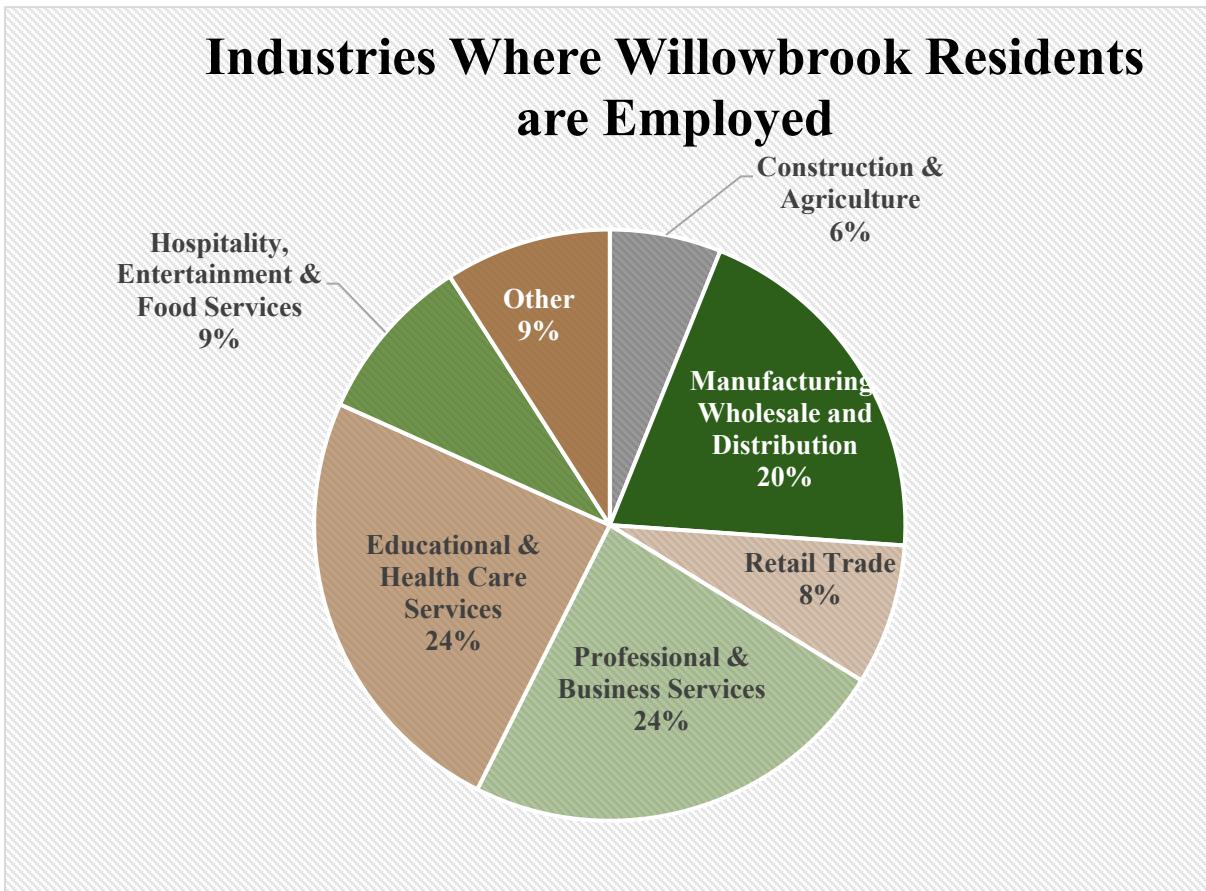


More than one-half of the Village residents age twenty-five or older hold at least a bachelor's degree, which is slightly more than DuPage County and nearly twenty percentage points higher than the State of Illinois.

## Workforce / Employment

TOP EMPLOYERS	
CG4S Secure Solutions (USA), Inc.	Midtronics, Inc.
Meade Electric Co., Inc.	Willowbrook Ford, Inc.
Trane US, Inc.	Morgan/Harbour Construction, LLC
Healthcare Information Services, LLC	Club Champion, LLC
Interstate Electronics Co.	Datamation Imaging Services Corp

## Workforce / Employment (cont'd)



The Village of Willowbrook employment rate decreased by 2.5% in one year.

### Employment Rate

**59.3% / 61.7%**

**Village / Illinois**



# VILLAGE OF WILLOWBROOK

## We Value...

### OUR COMMUNITY

*We will work in partnership with the Community to ensure that the Village of Willowbrook is a safe and pleasant place to live and work.*



### SERVICE TO OUR CITIZENS

*We will serve to reassure our citizens of their personal safety and the safety of their property, to provide an exceptional level of assistance, and to otherwise positively enhance the overall quality of life within the Village.*

*We will resolve the concerns of our citizens the first time,*

### OUR COMMITMENT TO IMPROVEMENT

*We will continually review our work product to ensure that our level of service is of unmatched quality and constantly seek new and innovative methods of improvement.*

### OUR EMPLOYEES

*We will, in order to engage in the process of continual and innovative improvement, strive to maximize the professional skills and potential of each employee through the development and retention of our members and by affording education, training, and unique, advanced career opportunities.*



## **Village of WILLOWBROOK**

### **Village Board of Trustees**

Frank A. Trilla, Mayor

Mark Astrella, Trustee

Sue Berglund, Trustee

Umberto Davi, Trustee

Michael Mistele, Trustee

Gayle Neal, Trustee

Gregory Ruffolo, Trustee

Gretchen Boerwinkle, Village Clerk

### **Executive Staff**

Sean Halloran, Village Administrator

Alex Arteaga, Assistant Village Administrator

Lauren Kaspar, Chief of Police

Rick Valent, Director of Public Works

Michael Krol, Director of Community Development

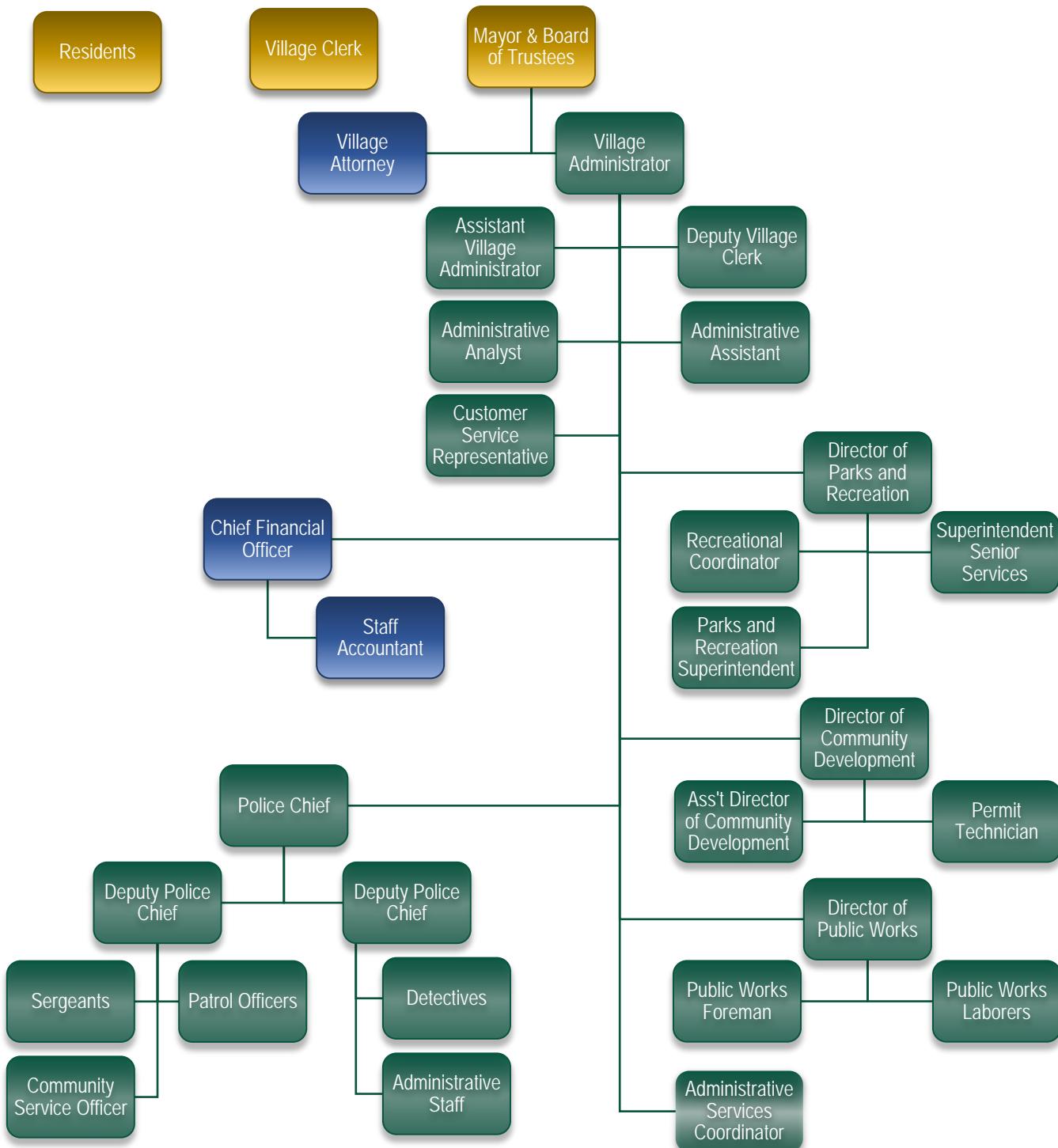
Lora Flori, Chief Financial Officer

Michael Durkin, Village Attorney



Village of  
**WILLOWBROOK**

# ORGANIZATION CHART – FY 2024/2025



## LEGEND:

Residents / Elected Officials   Village Staff   Consultant Staff



Headcount by Department	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 Budget
Village Adminstrator's Office - Administration	2.50	2.50	3.00	3.00	3.00	3.00	3.00	3.00	5.00	5.75	5.75
Parks and Recreation	1.00	1.00	1.00	1.00	1.00	1.00	0.50	1.00	2.00	4.00	3.50
Village Administrator's Office - Finance	2.00	3.00	3.00	3.00	3.00	3.00	3.00	1.00	-	-	-
Police Department											
Sworn Police Officers	23.00	23.00	23.00	23.00	23.00	23.00	26.00	27.00	27.00	23.75	24.70
Civilians	4.00	4.00	4.50	4.50	3.00	3.00	3.00	2.00	2.00	2.85	3.80
Public Works											
Administration	0.50	0.50	0.50	0.50	1.00	1.00	1.00	1.00	1.00	0.45	0.45
Highways and Streets	2.00	2.00	2.50	2.50	2.50	2.50	2.00	2.00	2.00	2.70	2.70
Water <sup>(1)</sup>	2.00	2.00	2.50	2.50	2.50	2.50	2.00	2.00	2.00	3.85	3.85
Community Development	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	2.40	2.40
Business District Tax Fund <sup>(1)</sup>	-	-	-	-	-	-	-	-	-	0.70	0.70
<b>TOTAL FTE POSITIONS</b>	<b>39.00</b>	<b>40.00</b>	<b>42.00</b>	<b>42.00</b>	<b>41.00</b>	<b>41.00</b>	<b>42.50</b>	<b>41.00</b>	<b>44.00</b>	<b>46.45</b>	<b>47.85</b>

<sup>(1)</sup> Beginning in FY2023-2024, various Administration, Community Development, and Police Department salaries and wages were allocated to the Water Department and the Business District Tax Fund.

# INTRODUCTION



## ORGANIZATIONAL GOALS, STRATEGIC PLAN, AND LONG-TERM FINANCIAL OVERVIEW

Since the Strategic Planning Study conducted in 2001, which laid the groundwork for the Village's future goals and accomplishments, the Mayor, Village Board, and Village staff developed the following strategic objectives for the Village of Willowbrook.

Provide Financial Stability

Commitment to Technology Advancements

Public Involvement in Department Services

Analyze & Fund Infrastructure Needs

1. **Provide Financial Stability** – Maintain a sound financial statement so the Village may continue operating all Village services and programs at its current level.
  - The Village Board monitors the Village's financial statements to ensure that the minimum requirements are met to maintain the Village's AAA bond rating.
  - The Village continues to reach out to neighboring municipalities and public agencies to measure the interest in shared services to minimize costs on diverse services and commodities. The ongoing communication has resulted in the following shared service contracts in FY2023-2024.
    - Custodial service agreement with Gower School District.
    - Snow and ice removal agreement with Indian Prairie Public Library.
    - Partnership with Homeland Security Training Institute.
  - The Village Board adopted a fund balance reserve policy for the General Fund, which is to maintain a minimum of 40 – 50%, or 146 – 183 days, of operating expenses in reserves.

## Strategic Plan (cont'd)

- The Village Board adopted a total cash and investment policy for the Water Fund, which is to maintain a minimum of 25 – 35%, or 90 days, of the prior fiscal year's expenditure total in reserves.
  - Village staff continue to track retail vacancies and strive to keep the Village-wide retail occupancy rate above 90%. The Village recently expanded the boundaries of the Route 83 / Plainfield Road Business District that will generate increased sales tax revenues.
  - Parks and Recreation continue to work with nearby park districts, school districts, and youth groups to serve Village residents and achieve cost-savings by combining efforts with other agencies. The Village has been working with the following local recreation agencies to provide programs to Village residents a) Burr Ridge Park District; b) Oak Brook Park District; c) Pleasantdale Park District; d) Village of Hinsdale Parks and Recreation Department and e) Gateway Special Recreation Association.
  - Parks and Recreation continue to submit at least one grant proposal a year to fund planned projects. Village staff have pursued a few grant opportunities that included a) \$99,000 DuPage County Stormwater grant to fund Borse Memorial Community Park improvements; b) \$60,000 DuPage County Water Quality Improvement Grant to fund the stream bank and pond restoration at Borse Memorial Community Park and c) \$600,000 Illinois Department of Natural Resources grant through Open Space Lands Acquisition and Development to fund the Borse Memorial Community Park Phase II project. Staff have also applied for grants from the Illinois Environmental Protection Agency and Green Infrastructure Grant Opportunity (GIGO).
  - Increase sponsorships for Parks and Recreation events to offset direct operating costs. The Village continues to have a good working relationship with various local businesses that help sponsor and donate toward recreation programs and events. Village staff are working on a plan to make it easier for businesses to donate. A *comprehensive sponsorship* document that will provide details about upcoming community events and potential sponsorship levels has been created and will be shared with local business owners.
  - Keep Village parks safe, accessible, and attractive to visitors by using resources from various agencies to perform work that is low, or no, cost to the Village. The Village used the DuPage County Sheriff's Work Alternative Program (SWAP) to help Public Works clear brush, dead branches and weeds, and paint shelters and storage buildings at the Village Parks.
2. **Commitment to Technology Advancements** – Provide financial resources to develop a virtual Village Hall, paperless Board meetings, and information services.
- The Village continues to update its website with useful information and available resources for the residents and businesses. The following are some of the most recent additions to the website: a) new resident handbook; b) online bill payment button graphics; c) visitor information.

## Strategic Plan (cont'd)

- Parks and Recreation recently began using ACTIVE Network to register residents for various programs and events and for facility scheduling. The Department registered nearly 2,400 residents for various programs and events during FY2023-2024. ACTIVE Network allows staff to develop weekly and monthly schedules for rental, park inspections, park cleaning, etc.
  - The Village's Police Department has increased its local business partnerships by expanding its *Organized Retail Crime Camera Program*, which was made possible by the grant awarded through the Illinois Attorney General Office. The Village used the funding to install several high-resolution cameras in various retail locations throughout the community.
  - In FY2023-2024, the Village approved a Platform Services Agreement with Dropcountr, Inc. for the installation and maintenance of a water utility customer service portal, which went live in FY2024-2025. The primary benefit of the water utility customer portal is it allows the residents and businesses to monitor water usage and give them a variety of self-service solutions to help manage their monthly water consumption.
3. **Public Involvement in Department Services** – All operating departments are to strive to maintain current levels of service that is based on community needs.
- The Village involves the public in its budgeting process via the *Community Needs Survey*. Village staff distribute the *Survey* every 2 – 3 years to 1,000 randomly-selected residents. Staff reviews and summarizes the 60-question survey results and presents the data/information to the Village Board. The Board and Village Administrator discuss the community concerns and use their concerns as the starting point for planning the upcoming fiscal year budget. Village staff distributed the 2023 *Citizen Survey* in FY2023-2024.
  - Village staff engage in outreach activities, i.e., attendance at local homeowners' association meetings, Chamber of Commerce events, etc. with its residents and local businesses. Staff also take part in the annual business expo and host a senior citizen bingo event and business partner training. These activities allow the Board and Village staff to connect with residents and business owners to discuss concerns and make suggestions for improvement.
  - In FY2022-2023, Village staff implemented a new communication practice to better engage the residents and the community. In November 2022, the Village delivered its first edition of the newsletter, *Village View*, to all residents. In February, March, and April 2023, *Village View Water Briefs* were included with the water utility bills.
  - Parks and Recreation began announcing the available recreational activities to the residents via distribution of two seasonal (spring/summer and fall/winter) program guides and flyers and posting banners about upcoming special events. In addition to the program guides, announcements are now also being posted on the Gower School District's "*Virtual Backpack*"; the Village's website; Facebook and public access,

## Strategic Plan (cont'd)

Channel 6. Village staff continue to work together to increase marketing and improve communication via distribution of newsletters with the water utility bills.

- The Village continues to provide field space for Burr Ridge/Willowbrook girls softball and the Adult Co-Rec Softball League.
- The Parks and Recreation Department developed and offered the following new special events offered to the residents and surrounding communities:
  - Neighborhood Nights
  - Glow Rider
  - Watermelons on Water
  - New Years' Eve Baby Bash
  - Daddy/Daughter Dance
  - Mommy and Me
  - Superhero Dance Party
  - Golden Egg Scavenger Hunt
  - Cops and Bobbers
  - Senior Safety Seminars
- The Parks and Recreation Department organized five open house meetings to the community to discuss the improvement projects for a) Farmingdale Terrace Park; b) Creekside Park; c) Borse Memorial Community Park. In FY2024-2025, the Village will be redeveloping the parks in response to resident input.
- The Police Department has plans to develop a Citizen's Police Academy.

## 4. **Analyze and Fund Infrastructure Needs** – Determine Village's future needs for capital/infrastructure and the best mechanism to fund those needs.

- Parks and Recreation continue to work with the Village Board, Village staff, and Village residents in the planning process for park improvement projects that will meet the long-range recreational needs of the residents. The *Comprehensive Parks and Recreation Plan* will serve as a guide for the next five fiscal years.
- The Community Resource Center remodeling project was completed and reopened in February 2023. Parks and Recreation staff schedule the use of the Center by Village Board, Village staff and Village residents and businesses.
- In FY2023-2024, Village staff developed the following capital/infrastructure plans that will be used as guides for investing in and the funding of the Village's long-term capital assets.
  - *Capital Improvement Program Guide*
  - *Stormwater Master Plan*
  - *Water Infrastructure Master Plan*
  - *Long-term Beautification Plan*



## Comprehensive Plan for Future Growth and Development

The Village of Willowbrook's first *Comprehensive Plan (Plan)* was adopted in 1966. It focused on physical growth; existing community development; and attracting new development. In 1993, the last update to the *Plan*, the focus shifted to community maintenance and high-quality municipal services and facilities.

The Village's *Comprehensive Plan* is the primary tool for regulating land use, guiding investments, and promoting community health, safety, and welfare over the next ten to twenty years. The *Comprehensive Plan* will include the following:

- a. Vision and goals for the community.
- b. Process for orderly growth and development.
- c. Balance between the natural and built environment.
- d. Development phases for future land use, housing, transportation, parks, and community facilities.
- e. Implementation tools, i.e., zoning codes, communication, research.

Village staff, together with the expert team of Houseal Lavigne, an urban planning and geospatial design firm, have collected and reviewed the solicited input from the community, and analyzed various data and information related to current concerns and issues facing Willowbrook, such as managing stormwater and flooding; diversifying sales tax revenue; and preserving a no property tax community.

The team will use the topics and themes revealed from the community input and data analysis to develop a vision statement that describes what the Village hopes to achieve over the next ten to twenty years. The following are some of the key themes from the input of the community.

- a. Support a new downtown area.
- b. Preserve and create more green spaces, such as gardens, parks, landscaping.
- c. Expand transportation and bike facilities.
- d. Attract more upscale restaurants.

It should be noted that many of the concerns agreed with the goals of the Willowbrook Economic Development Partnership.

The team will also use the information and data to define the Village's long-term goals and the goals of a specific issue or concern. The state and condition of key areas in Willowbrook may have an influence on the Village's *Comprehensive Plan*. The following are some of these key areas.

## Comprehensive Plan for Future Growth and Development (cont'd)

- a. Regional Context
- b. Demographics
- c. Existing Land Use and Zoning
- d. Centralized Parking
- e. TIF District and Subareas
- f. Capital Improvement Projects
- g. Transportation

**Existing Land Use and Zoning – Reinvest in Commercial Areas** to improve the functionality and aesthetics of commercial areas. Improvements being considered include a) well-designed and well-connected walking routes, such as sidewalks, cut-throughs, shared use paths, etc. that are without gaps or abrupt changes; b) landscape enhancements on sites and in parking lots and; c) outlot business development at Target, Hinsdale Lake Commons, and Pete's Fresh Market Plaza.

In addition to the improvements being considered, Village staff has also suggested that the Village continue to develop, make improvements, and attract businesses to the vacant properties in the Willowbrook Town Center (Town Center). It was also suggested that the Village consider developing meeting and event venues at the Town Center, to expand the idea of a real “town center”.

**TIF District and Subareas – Redefine the Redevelopment Corridor Tax Increment Financing (TIF) District** to encourage non-traditional tenants such as: a) fitness centers; b) indoor recreation centers; c) medical offices; d) breweries and e) co-working spaces to come to the TIF District. The TIF District could also be redefined as a downtown area that is developed together with the expansion of the train, e.g., Hinsdale, Clarendon Hills, Westmont, with clustered activities and housing to create a destination site.

**Existing Land Use and Zoning – Create a Greater Diversity of Retail Stores/Services** by attracting business owners of a range of retail stores, restaurants, and services. Although most of the Village's commercial areas are currently clustered along Kingery Highway (Route 83), there are several opportunities for new commercial growth at various crossroads, i.e., Clarendon Hills Road at 63<sup>rd</sup> Street; Route 83 at Plainfield Road; and Madison Street at Frontage Road North/Route 66.

**TIF District and Subareas – Route 83/Plainfield Road Business District (former bowling alley, east of the Willowbrook Town Center)** by attracting and encouraging development of the property possibly expanding to the east in the area that is currently occupied by commercial office suites.

**Capital Improvement Projects – Prioritize Projects** that would have a positive effect on the community that the Village would like to consider in its plan for future growth and development without considering cost, timing, and/or other restrictions. Village staff noted the following projects.

- a. Hold large community events, such as carnivals, live music events, and the Taste of Willowbrook.

## Comprehensive Plan for Future Growth and Development (cont'd)

The next steps, as outlined by Houseal Lavigne, for developing the *Village of Willowbrook's Comprehensive Plan* include a) continue to engage with the community; b) hold a business community workshop; c) develop an online planning portal website; d) draft a Village vision statement; e) draft the *Village of Willowbrook's Comprehensive Plan* and f) present the Village of Willowbrook's *Comprehensive Plan* to the Village Board for adoption.

As the team continues to develop the *Village's Comprehensive Plan* for the next ten to twenty years, they will keep in mind the Village's **strengths and assets**, some of which are as follows:

- a. Low taxes
- b. Village services
- c. AAA bond rating
- d. Small town feel
- e. Number of parks
- f. Great education

# OVERVIEW OF BUDGET



**FY2024-2025**

## TRANSMITTAL LETTER FY2024-2025 ANNUAL BUDGET



October 8, 2024

Mayor Frank A. Trilla  
Board of Trustees  
Village of Willowbrook Residents

We present to you the *FY2024-2025 Annual Budget* for the Village of Willowbrook, as approved on April 8, 2024.

The *Annual Budget* presents the Board of Trustees (Board) and residents with a narrative of FY2024-2025 services and programs to be provided to meet the needs of the Village of Willowbrook (Village) residents. The budget is designed to (a) give Village Administration the opportunity to present its recommendations of public safety, general government, and economic development service; (b) manage control of spending of public funds and (3) highlight the needs of the Village. The *Annual Budget* also allows the Village Board to evaluate the proposed services and programs against cost.

The budget is the single most important document presented to the Board during the fiscal year. While the budget is primarily designed for the Board to assess whether it supports Village policy, it also gives the residents a better understanding of the Village's operating fiscal programs and functions. The *FY2024-2025 Budget* is based on conservative financial principles that allow the Village to a) support a stable financial position; (b) support the current quality level of service for its major functions; (c) support a structurally balanced budget and (d) invest in its infrastructure and parks.

FY2024-2025 will be a challenging year for the Board and Village Staff as they look for alternative ways to improve services and continue to invest in the infrastructure.

### Revenues

While economists expected a nationwide recession during FY2023-2024, the Village has not experienced the effects of one on the local economy. While most of the top revenue generators have surpassed the FY2023-2024 projections and the FY2022-2023 actual results, Village staff continue to be cautious and aware of the current economy.

The General Fund's total FY2024-2025 operating revenue budget of \$16.49 million, a decrease of \$0.9 million from the FY2023-2024 projection, is conservative, as the pending effects of ongoing inflation, along with the related economic impacts, are considered. Some of the revenues that are sensitive to price changes, i.e., sales taxes; home-rule sales tax; hotel tax; and places of eating tax are expected to increase, but not at the same pace as experienced in the prior fiscal year.

## **Transmittal Letter (cont'd)**

The *FY2024-2025 Budget* for the Village's top five revenue generators are as follows.

- Sales Tax – Comparable to the FY2023-2024 projection at approximately \$8.8 million.
- State income tax – Decrease of 6.2% from the FY2023-2024 projection.
- Red light fines – Decrease of 16.7% from the FY2023-2024 projection.
- Utility Tax – Decrease by 4.2% from the FY2022-2023 projection.
- Places of Eating Tax – Increase by 2.1% from the prior fiscal year projection.

## **Expenditures**

Total General Fund operating expenditures for *FY2024-2025* are \$0.67 million more than the *FY2023-2024 Budget*; however, they are in line with *FY2023-2024* projections at approximately \$11 million. Operating expenditures within each department are expected to remain relatively consistent with the *FY2023-2024* projected expenditures.

The increase in operating expenditures from the prior fiscal year budget is primarily due to the increase in salaries and benefits expense by \$0.54 million. Approximately one-third, or \$0.18 million, of the increase is due to the increase in the Village's contribution amount, which is based on an actuarial valuation, to the police pension. Additionally, the budget includes allowances for a) adjustments to employees' salaries to offset increases in the cost of living and b) merit increases. Health insurance costs are also expected to increase by 4.5%, the second lowest increase in the last five years.

The *FY2024-2025 Budget* for total contractual services expense is also higher than the prior fiscal year budget by approximately \$0.22 million. One significant change year over year in contractual services was a \$200,000 increase in building maintenance expense primarily due to the addition of custodial services at the Gower School.

## **Capital Improvement Program**

As the Village moves from growth mode to maintenance mode, the Village continues to invest primarily in its facilities and road and sidewalk infrastructure. The *FY2024-2025 Capital Project Budget* is \$1.76 million more than the *FY2023-2024 Capital Projects Budget*, as noted in the schedule below.

## Transmittal Letter (cont'd)

Capital Projects Fund Projects by Classification	FY2023-24		FY2024-25
	Amended Budget	Adopted Budget	\$ Change in Budget
Design	50,000	58,820	8,820
Road and Sidewalk Infrastructure	2,575,000	3,216,000	641,000
Equipment	551,300	221,000	(330,300)
Facilities	3,100,000	4,517,000	1,417,000
Water Infrastructure	-	25,000	25,000
<b>Total Capital Projects</b>	<b>6,276,300</b>	<b>8,037,820</b>	<b>1,761,520</b>

The total for road and sidewalk infrastructure and facilities projects accounts for \$7.73 million, or 96.2% of the total Capital Projects Fund *FY2024-2025 Budget*. The Executive Drive Stormwater project continues to be the largest project within the road and sidewalk infrastructure project classification. The total budget for this project was \$2.5 million and \$3.2 million for FY2023-2024 and FY2024-2025, respectively.

Park improvements of the Village's four parks – Midway Park; Borse Memorial Community Park; Creekside Park; and Farmingdale Terrace Park – are the primary facility capital projects for FY2023-2024 and FY2024-2025 accounting for nearly 50% of the total capital projects budget. Midway Park improvements, however, were completed in FY2023-2024. Borse Park and Creekside Park improvements are estimated to be approximately \$1.30 million for FY2024-2025. Due to the scale of the Borse Park project, it will likely take three years to complete based on available funds.

## Fiscal Summary – All Funds

The *FY2024-2025 Budget* (all Funds) of \$34.33 million, which includes transfers, is a decrease of \$2.62, or 7.1%, from the *FY2023-2024 Budget* of \$36.95 million. The following is a Fiscal Summary – All Funds for the *FY2023-2024* and *FY2024-2025 Budgets*.

## Transmittal Letter (cont'd)

<b>Fiscal Summary</b>	<b>FY2023-24</b>		<b>FY2024-25</b>	
	<b>Amended</b>	<b>Adopted</b>	<b>\$ Change</b>	
<b>All Funds</b>	<b>Budget</b>	<b>Budget</b>	<b>in Budget</b>	
General Fund	21,247,254	12,942,447	(8,304,807)	
Water Fund	3,423,515	3,694,594	271,079	
Capital Projects Fund	6,623,292	8,037,820	1,414,528	
Water Capital Improvement Fund	-	25,000	25,000	
Redevelopment Corridor TIF Fund	-	-	-	
Motor Fuel Tax Fund	130,000	171,623	41,623	
Debt Service Fund	280,739	325,361	44,622	
General Obligation Bonds, Series 2022A & 2022B	3,590,001	8,665,551	5,075,550	
American Rescue Plan Act Fund	1,090,410	-	(1,090,410)	
Route 83/Plainfield Road Business District Fund	288,550	466,271	177,721	
Opportunity Reserve Fund	275,000	-	(275,000)	
<b>Total Budget</b>	<b>36,948,761</b>	<b>34,328,667</b>	<b>(2,620,094)</b>	

## Summary Highlights

- The General Fund expects to have a \$3.54 million surplus for FY2024-2025 and a \$6.45 million deficit for FY2023-2024. The estimated deficit for FY2023-2024 is primarily due to the approved transfer of surplus funds to the Opportunity Reserve Fund.
- The \$8.30 million decrease in the General Fund's *FY2024-2025 Budget* from the prior fiscal year budget is primarily due to the decrease of \$8.98 million transfers to other funds.
- The \$5.08 million increase in the General Obligation Bonds, Series 2022A & 2022B *FY2024-2025 Budget* is due to increased funding of certain capital projects.
- The \$1.09 million decrease in the American Rescue Plan Act Fund's *FY2024-2025 Budget* is due to the Village having spent all ARPA funds in FY2023-2024.

## Transmittal Letter (cont'd)

### Acknowledgements

We extend our thanks and appreciation to the Department Heads for their conservative and reasonable approach to their respective budgets.

We also extend our thanks to the Village Board of Trustees for their direction and support throughout the budget process,

We look forward to working together for another successful year for the residents of the Village of Willowbrook.

Respectfully,

**VILLAGE OF WILLOWBROOK**



Sean Halloran  
Village Administrator

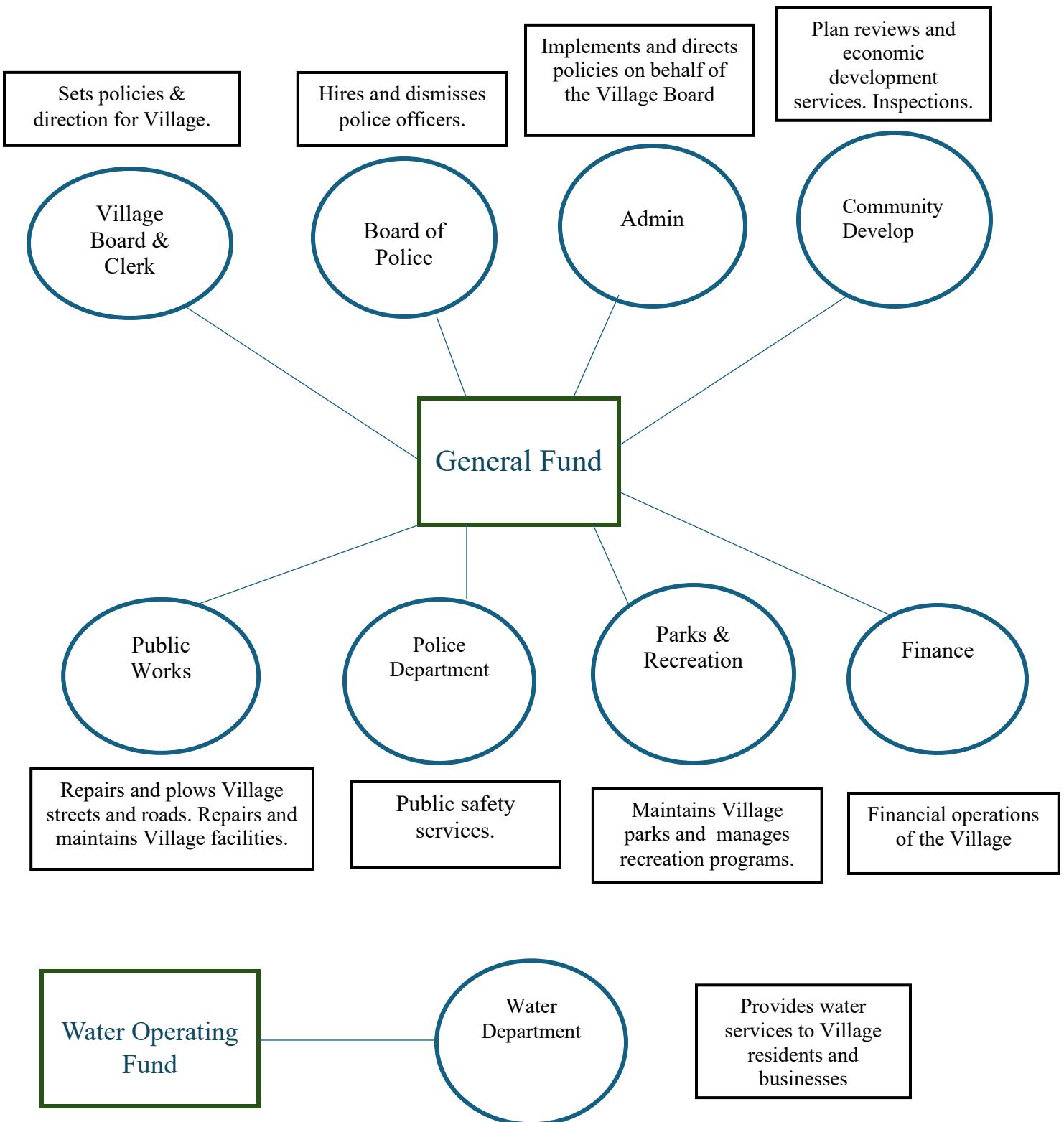


Lora Flori  
Chief Financial Officer

# FINANCIAL STRUCTURE



## FUND DESCRIPTIONS and FUND STRUCTURE OPERATING and MAINTENANCE FUNDS



## FUND DESCRIPTIONS - CAPITAL PROJECTS AND DEBT SERVICE FUNDS

### Capital Projects Fund

### Debt Service Fund

Accounts for financial resources used for capital acquisitions and improvements to Village facilities and infrastructure.

Accounts for financial resources used for payment of principal and interest on bonds issued for capital improvements.

### Water Capital Improvement Fund

### Motor Fuel Tax Fund

### SSA #1 Bond Fund

Accounts for financial resources used for capital improvements to the water distribution system.

Accounts for state gasoline tax allocations that are restricted for roadway program expenditures.

Accounts for financial resources used for payment of principal and interest on the SSA bonds issued for the Town Center

### G.O. Bonds, Series 2022 Fund

### Redevelopment Corridor TIF Fund

Accounts for financial resources used to fund various capital projects and economic initiatives. The fund also accounts for financial resources used for debt service

Accounts for property taxes collected within the TIF District and all related restricted expenditures for development of the TIF area.

## FUND DESCRIPTIONS

### SPECIAL FUNDS

American Rescue  
Plan Act (ARPA)  
Fund

Opportunity Reserve  
Fund

Accounts for the ARPA funds received from the U.S. Department of the Treasury and the expenditures of the funds in accordance with the *ACT*.

Accounts for surplus funds transferred from the General Fund and the expenditures for capital projects; economic development; debt payments; and unforeseen events.

Route 83/Plainfield  
Road Business  
District Tax Fund

Accounts for a retailers' occupation tax and a service occupation tax that are restricted for use for planning, executing, and implementing the *Business District Plan*.

## DEPARTMENTS/FUNDS MATRIX



	(a) VILLAGE DEPARTMENTS							
	Village Board	Board of Police Commissioners	VAO Administration	Parks and Recreation	VAO Finance	Police Department	Public Works	Community Development
(b) VILLAGE FUNDS								
<b>Maintenance and Operating Funds</b>								
General Fund	Dark Green	Dark Green	Dark Green	Dark Green	Dark Green	Dark Green	Dark Green	Dark Green
Water Fund	White	Dark Green	Dark Green	Dark Green	Dark Green	White	White	Dark Green
<b>Capital Projects and Debt Service Funds</b>								
Capital Projects Fund	White	White	Dark Green	Dark Green	Dark Green	Dark Green	Dark Green	White
Water Capital Improvement Fund	White	White	White	Dark Green	Dark Green	White	White	Dark Green
Redev. Corridor Tax Increment Financing (TIF) Fund	White	White	White	White	Dark Green	White	White	White
Special Service Area #1 Bond and Interest Fund	White	White	White	White	White	White	White	White
General Obligation Bonds, Series 2022A & 2022B Fund	White	White	White	White	Dark Green	White	White	White
Debt Service Fund	White	White	White	White	Dark Green	White	Dark Green	White
Motor Fuel Tax Fund	White	White	White	White	Dark Green	White	White	White
<b>Special Funds</b>								
American Rescue Plan Act Fund	White	White	White	Dark Green	Dark Green	White	White	White
Route 83/Plainfield Road Business District Fund	Dark Green	White	Dark Green	White	Dark Green	White	Dark Green	Dark Green
Opportunity Reserve Fund	White	Dark Green	White	Dark Green	White	White	White	White

*NOTE : This schedule shows the relationship between a governmental fund and a department, i.e. department responsibility for management of a fund.*

<sup>(a)</sup> *Responsible for overall management of the fund, including preparation of the financial statements and budget documents.*

<sup>(b)</sup> *Accounts for the acquisition, use, and balance of the Village's expendable financial resources.*

# FINANCIAL POLICIES



## OVERVIEW OF FUND ACCOUNTING

The Village uses fund accounting to account for the diverse nature of its programs and functions. The accounts are organized, and function, based on funds. A fund is a separate independent fiscal and accounting entity that accounts for a specific program or function. Each fund has a set of self-balancing accounts for its assets, liabilities, fund balance, revenues, and expenses.

A. The Village adopts an *Annual Budget* for the following funds.

### OPERATING AND MAINTENANCE FUNDS

**General Fund** - This Fund is the Village's primary operating fund. It accounts for all financial resources of the general government, except for those resources accounted for in another Fund.

**Water Operating Fund** – This Fund accounts for the revenues and expenses related to the water services provided to the residents and business of Willowbrook.

### CAPITAL PROJECTS AND DEBT SERVICE FUNDS

- Capital Projects Fund
- Debt Service Fund
- Water Capital Improvement Fund
- Motor Fuel Tax Fund
- General Obligation Bonds, Series 2022A&B Fund
- Redevelopment Corridor Fund Tax Increment Financing (TIF) Fund

### SPECIAL FUNDS

- American Rescue Plan Act (ARPA) Fund
- Opportunity Reserve Fund
- Route 83/Plainfield Road Business District Tax Fund

B. The Village does not adopt an *Annual Budget* for the following funds, as these funds account for assets held on behalf of outside parties, and, therefore, do not belong to the Village.

### PENSION TRUST FUND

**Police Pension Fund** - This Fund accounts for the accumulation of resources to pay pension costs to the Village's sworn police officers.

### CUSTODIAL FUND

**SSA #1 Bond and Interest Fund** – This Fund accounts for the collection of taxes and remittances to bondholders for the Special Service Area #1 non-commitment bonds.

## **FINANCIAL POLICIES FOR FUND BALANCES**

### **A. General Fund**

The fund balance target for the General Fund is between 40 – 50%, or 146 - 183 days, of estimated operating expenditures. The target reserve serves as a key measure of the financial performance of the General Fund. It was created to minimize the impact of any unexpected revenue declines; maintain adequate cash flow; minimize the impact of any unexpected expenditure increase; and supplement the annual budget during economic adversity. If the fund balance reserves fall below the minimum target, Village management will develop both a short-term and long-term plan for bringing the reserves back up to between 40 – 50% of the General Fund's estimated operating expenditures. It should be noted that one time revenues are not used to fund current operations.

Excess funds in the General Fund may be transferred to other Village Funds to fund future capital projects; deficits due to temporary unstable revenue streams or unexpected expenditures; and/or debt service payments in lieu of levying property taxes.

The number of days operating expenses in the General Fund's reserve balance is projected to be 341 days at April 30, 2025.

### **B. Water Fund**

The Water Fund is an Enterprise Fund and is considered to be self-sufficient. Rates charged to customers are not less than total operating costs, which include cost of water programs, depreciation expense, and amounts needed to build reserves for future capital needs. Village management annually reviews water rates charged to Village residents and businesses.

The target for the Water Fund's total cash and investment balance is 25-35% of the prior fiscal year's expenditure total, or a minimum reserve balance of 90 days. If the fund balance reserves fall below the minimum target, Village management will adjust the rates charged to customers such that the reserve balance returns to 25-35% of the prior fiscal year's total expenditures, or a minimum reserve balance of 90 days reserve within two to three years. Excess funds in the Water Funds may remain in the reserve balance such that any necessary future rate increases may be lower than in the past, or be used to fund future capital projects for the water distribution system.

The number of days operating expenses in the Water Fund is projected to be 411 days April 30, 2025.

### **C. Motor Fuel Tax Fund**

The Motor Fuel Tax Fund's reserve balance is not to be more than the motor fuel tax revenues received from the State of Illinois. Per Illinois State Statute, these funds are required to be used for street improvements and repair.

## **FINANCIAL POLICIES FOR FUND BALANCES (cont'd)**

### **D. Special Revenue Funds**

The Special Revenue Funds' reserve balances are projected to be consistent with future expected expenditures.

- The Motor Fuel Tax Fund's fund balance is considered in planning for the next fiscal year's annual road program.
- The Route 83/Plainfield Road Business District Tax Fund does not have a targeted minimum reserve balance; however, its fund balance is restricted and must be used to further develop the Business District. Additionally, all expenditures must concur with the underlying economic development incentive agreements.
- The American Rescue Plan Act (ARPA) Fund does not have a targeted minimum reserve balance; however, its fund balance is restricted and must be used in accordance with the American Rescue Plan Act of March 2021, enacted for the purpose of aiding in public health and economic recovery due to the COVID-19 pandemic. All ARPA fund recipients must obligate the funds before April 2024 and spend the funds before April 2026.



## DEBT SERVICE POLICY AND INVESTMENT POLICY

### Debt Service Policy

The Village continues to confront its ongoing needs for capital infrastructure. General Fund reserves and general obligation bonds have primarily funded the costs of capital infrastructure. *Illinois State Statute* governs both the legal debt limit and authority to issue bonds. As the Village is a home-rule municipality, it does not have to adhere to a statutory debt limit, and is exempt from the property tax cap.

The Village's debt service policy allows staff to conservatively manage the Village's outstanding debt and its long-term planning of capital assets. The following are the Village's *Debt Service Policy* guidelines.

- Capital projects that are funded by general obligation bonds are financed over a period not to exceed the capital asset's useful life.
- An evaluation of private placement and public sale of debt is done to decide which is the most cost-effective method of financing.
- Pay-as-you-go financing is an essential part of the Village's *Capital Improvement Plan*.
- The Village strives to support its AAA credit rating for each general obligation debt issue by avoiding financial decisions that may negatively affect credit ratings on existing or future debt issues.
- Village staff assess alternative financial resources, such as grants, loans, other federal/state aid, etc., to fund capital assets.
- Minimize interest costs on debt.
- Continue to file annual property tax abatements for the Village's debt service payments on its general obligation bonds.

### Investment Policy

The Village's *Investment Policy*, adopted by the Village Board on December 13, 1999, applies to the investment of all public funds, as defined in the *Illinois Public Funds Act*, except to the extent otherwise provided by law. Village staff periodically review and update the *Investment Policy*, as needed.

The following are the general goals of the Village's investment activities.

1. Safety of principal – the foremost goal of the investment program.
2. Minimize credit risk by investing assets in safe securities and via diversification.

## **DEBT SERVICE POLICY AND INVESTMENT POLICY (cont'd)**

3. Minimize interest rate risk by structuring the investments so that cash requirements are met for ongoing operations, and by investing operating funds in short-term securities.
4. Remain liquid to meet operating requirements.
5. Attain a market rate of return.

Except for the police pension fund or other financial assets bound by separate governing documents that are held by various fiscal agents or trustees, all Village funds are to be administered following the provisions of the *Investment Policy*.

**BUDGETING**  
**and the**  
**BUDGET PROCESS**



## **BUDGETARY POLICIES AND SCHEDULE**

### **I. Significant Budgetary Policies**

The operating budget is primarily prepared using the cash basis of accounting, which is not consistent with generally accepted accounting principles (GAAP). The following are the significant differences between the cash basis and the accrual basis of accounting:

- a. Following generally accepted accounting principles, the Village records changes in market value for certain investments on its financial statements. Changes in market values are not included in the Village's operating budget.
- b. Principal payments on long-term debt for Enterprise Funds are included in the operating budget, while principal payments are a reduction of debt payable on the Enterprise Fund's financial statements.
- c. Capital outlay expense for Enterprise Funds is included in the operating budget, while acquired/constructed assets such as land, buildings, and equipment are included in capital assets on the Enterprise Fund's balance sheet.
- d. Depreciation expense is reported on the Enterprise Funds' financial statements but is not budgeted.
- e. Budget appropriations lapse at year-end. As the Village does not use encumbrance accounting, expenditures that are not substantially incurred by the fiscal year end must be reappropriated in the next fiscal year's budget. The Village has an April 30 fiscal year end.
- f. Village expenditures may not legally exceed the Fund's total appropriation previously approved by the Board. If a line item is overbudget, amounts are not transferred between line items. The Village's Board of Trustees may approve requests for added appropriations during the fiscal year.

### **II. Budget Preparation Policies**

#### **a. Prepare an annual budget that aligns with the Village's ability to pay.**

Village management strives to achieve a structurally balanced budget, even though most of the Village's significant revenues have both recurring and non-recurring components. Due to the nature of these revenues, Village staff budget these revenues at realistic, but conservative levels that are consistent with historical trends. Revenue comparisons with other fiscal years include the preceding fiscal year, the current fiscal year budget, and current fiscal year projection.

## **BUDGETARY POLICIES AND SCHEDULE (cont'd)**

The annual budget ensures that the Village's recurring expenditures, which are those that the Village expects to fund every year, such as salaries, benefits, and asset maintenance costs, to support its current service levels do not exceed total operating revenues.

If a structural balance is not achieved at any given time during the fiscal year, the Village Board may appropriate the use of reserves to balance the budget, only if by doing so, the fund balance is still within the targeted range, as per the *Fund Balance Policy*.

### **b. Encourage Intergovernmental Cooperation**

In cooperation with other governmental agencies, which include Burr Ridge Park District; DuPage Water Commission; Intergovernmental Risk Management Agency; and Intergovernmental Personnel Benefit Cooperative, the Village has improved its services to the community while controlling costs. Village management continues to explore other intergovernmental programs.

### **c. Prepare a meaningful annual budget.**

Village staff prepare an *Annual Budget* that is meaningful to the Village Board, Village staff, and Village residents. The Village has received the Government Finance Officers Association Distinguished Budget Presentation Award since FY2002-03.

## **III. Budget Procedures**

The Village Board and Village staff follow the following procedures in preparing the *Annual Budget*.

### **Current and Long-Range Plans**

- a. Village management considers several factors, such as salary increases (as specified in union contracts and pay plans); health insurance and other employee benefits; water purchase costs; debt service payments; etc.
- b. Village management summarizes the Village's capital asset needs for the next five fiscal years in the *Village's Capital Improvement Program (CIP)*. The *CIP* is updated annually and approved by the Village Board, as part of the budget process.
- c. Village management considers the age and condition of the Village's existing capital assets, as well as the need for new capital assets when planning the five-year capital asset forecast.

## **BUDGETARY POLICIES AND SCHEDULE (cont'd)**

- d. The operating budget presents actual revenues and expenses for the prior fiscal year; projected current fiscal year revenues and expenses; and proposed revenue and expenses for the upcoming fiscal year. Long-range capital expenditure forecasts are also included in the *Annual Budget*. Fund balance projections of the General Fund for the next five years are also part of the budget process.
- e. Revenue and expense summaries by fund include actual amounts for the prior fiscal year; projected current fiscal year; and proposed for the upcoming fiscal year. Revenue and expense projections for the next five fiscal years are also included in the budget.

### **IV. Budget Amendment Process**

#### **Budget Appropriations**

During the fiscal year, the Village Board may approve a request for supplemental appropriations to meet the need of unplanned expenditures. The supplemental appropriations are adopted by a majority of favorable votes by the Board.

#### **Budget Transfers**

The Village Administrator may approve of the transfer of any unspent appropriation balance, or part thereof, between the classifications of expenditures within a department.



## FY2024-2025 Budget Calendar

Budget Process and/or Procedure	Date
VAO/Finance sends CIP worksheets and Department Head meeting schedule	10/4/2023
Discuss FY2024-2025 CIP with Department Directors and Village Administrator.	10/16/2023 - 10/25/2023
First CIP Budget Worksheets are due from Department Directors.	11/6/2023
Budget review meetings with Village Administrator and appropriate Department Directors.	11/7/2023 - 11/15/2023
VAO/Finance will distribute YTD G/L details; Prior fiscal year G/L details; and General Fund Budget expenditure worksheet for FY2023-2024 and FY2024-2025 Proposals to Department Directors.	11/10/2023
Final CIP Worksheets are due from Department Directors.	12/1/2023
VAO/Finance will prepare the Presentation.	12/1/2023 - 12/30/2023
First 23/24 Projections are due from Department Directors.	12/4/2023
Budget review meetings with Village Administrator and Department Directors.	12/4/2023 - 12/15/2023
First 24/25 Projections are due from Department Directors.	12/11/2023
Second draft of FY2023-2024 Projections are due from Department Directors.	12/20/2023
Second draft of FY2024-2025 Projections are due from Department Directors.	1/8/2024
Budget review meetings with Village Administrator and appropriate Department Directors.	1/9/2024 - 1/19/2024
Budget Workshop with the Board of Trustees (FY2023-2024 Budget Update, CIP).	1/11/2024
Prepare budget presentation.	1/14/2024 - 1/31/2024
Prepare budget presentation.	2/1/2024 - 2/10/2024
Budget Workshop with the Board of Trustees (Proposed FY2023-2024 General Fund and Water Fund).	2/15/2024
Final Budget revisions due to VAO/Finance.	2/28/2024
Revised budget draft due to Village Administrator.	2/28/2024
Budget Workshop Session (Final Review of Budget).	3/1/2024
Final budget review by Village Administrator.	3/14/2024
Consider adoption of FY 2024-2025 budget.	4/8/2024

# FINANCIAL SUMMARIES





**Village of Willowbrook**  
**Revenue Summary - All Funds**

(1)

<b>Long -Range Financial Plan</b>  <b>FUND<sup>(2)</sup></b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>	<b>FY 26-27</b>	<b>FY 27-28</b>	<b>FY 28-29</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended Budget</b>	<b>Projected</b>	<b>Approved Budget</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>
<b>Maintenance and Operating Funds</b>									
General Fund	14,390,928	16,361,170	14,796,198	17,410,369	16,486,083	15,946,099	16,007,280	16,092,424	16,264,832
Water Fund	3,423,618	3,468,287	3,566,638	4,010,171	3,891,175	4,007,911	4,128,148	4,251,992	4,379,552
<b>Capital Projects and Debt Service Funds</b>									
Motor Fuel Tax Fund	529,213	495,350	334,479	491,319	397,870	478,000	455,700	444,000	459,000
Water Capital Improvement Fund	981	27,619	-	48,920	-	-	-	-	-
Capital Projects Fund	-	4,682,465	6,520,100	6,266,949	8,037,820	3,294,500	3,664,400	3,241,500	2,852,000
Debt Service Fund	326,657	322,709	280,739	323,065	371,279	343,350	345,700	347,750	344,500
General Obligation Bonds, Series 2022A & 2022B Fund <sup>(3)</sup>	-	11,184,206	710,001	1,279,333	810,551	708,530	709,174	709,236	708,716
Land Acquisition, Facility Expansion & Renovation Fund <sup>(4)</sup>	47,927	-	-	-	-	-	-	-	-
TIF Redevelopment Corridor Fund	-	-	-	152,765	153,000	153,230	153,460	153,790	154,020
<b>Special Funds</b>									
Rt. 83/Plainfield Road Business District Tax Fund	630,963	643,246	625,471	716,258	665,759	664,057	682,085	670,634	672,259
American Rescue Plan Act Fund	-	77,060	1,090,410	1,152,682	-	-	-	-	-
Opportunity Reserve Fund	-		6,733,166	6,745,310	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>19,350,287</b>	<b>37,262,112</b>	<b>34,657,202</b>	<b>38,597,141</b>	<b>30,813,537</b>	<b>25,595,677</b>	<b>26,145,947</b>	<b>25,911,326</b>	<b>25,834,879</b>

**FOOTNOTES:**

<sup>(1)</sup> Includes transfers-in from other funds of \$ 9,119,650

<sup>(2)</sup> Does not include Fiduciary Funds - Police Pension Trust Fund and SSA Bond and Interest Fund.

<sup>(3)</sup> Bonds issued June 2022

<sup>(4)</sup> Fund closed in FY2022-23.



**Village of Willowbrook  
Expenditure Summary - All Funds**

(1)

<b>Long -Range Financial Plan</b>		<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>	<b>FY 26-27</b>	<b>FY 27-28</b>	<b>FY 28-29</b>
<b>FUND<sup>(2)</sup></b>	<b>Actual</b>	<b>Actual</b>	<b>Amended Budget</b>	<b>Projected</b>	<b>Approved Budget</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>
<b>Maintenance and Operating Funds</b>										
General Fund	11,591,895	15,833,913	21,247,254	22,126,650	12,942,447	15,709,727	15,815,763	15,965,776	15,986,875	
Water Operating Fund	3,744,750	3,765,137	3,423,515	3,765,646	3,694,594	3,775,914	3,859,094	3,944,178	4,031,211	
<b>Capital Projects and Debt Service Funds</b>										
Motor Fuel Tax Fund	489,305	1,080,074	130,000	25,275	171,623	450,000	700,000	400,000	350,000	
Water Capital Improvement Fund	182,595	13,532	-	-	25,000	125,000	475,000	475,000	475,000	
Capital Projects Fund	345	4,746,304	6,623,292	6,478,346	8,037,820	3,294,500	3,664,400	3,241,500	2,852,000	
Debt Service Fund	326,657	322,709	280,739	323,065	325,361	343,350	345,700	347,750	344,500	
General Obligation Bonds, Series 2022A & 2022B Fund <sup>(3)</sup>	-	1,177,267	3,590,001	3,288,147	8,665,551	708,530	709,174	709,236	708,716	
Land Acquisition, Facility Expansion & Renovation Fund <sup>(4)</sup>	66,296	-	-	-	-	-	-	-	-	
TIF Redevelopment Corridor Fund	-	-	-	-	-	-	-	-	-	
<b>Special Funds</b>										
Rt. 83/Plainfield Road Business District Tax Fund	69,483	543,976	288,550	607,533	466,271	539,000	538,000	514,000	530,000	
American Rescue Plan Act Fund	-	77,060	1,090,410	1,090,410	-	-	-	-	-	
Opportunity Reserve Fund	-	-	275,000	275,000	-	-	-	-	-	
<b>TOTAL EXPENSES</b>	<b>16,471,326</b>	<b>27,559,972</b>	<b>36,948,761</b>	<b>37,980,072</b>	<b>34,328,667</b>	<b>24,946,021</b>	<b>26,107,131</b>	<b>25,597,440</b>	<b>25,278,302</b>	

**FOOTNOTES:**

<sup>(1)</sup> Includes transfers-out to other funds of \$ 9,119,650

<sup>(2)</sup> Does not include Police Pension Trust Fund or SSA Bond and Interest Fund

<sup>(3)</sup> Bonds issued June 2022

<sup>(4)</sup> Fund closed in FY2022-23.

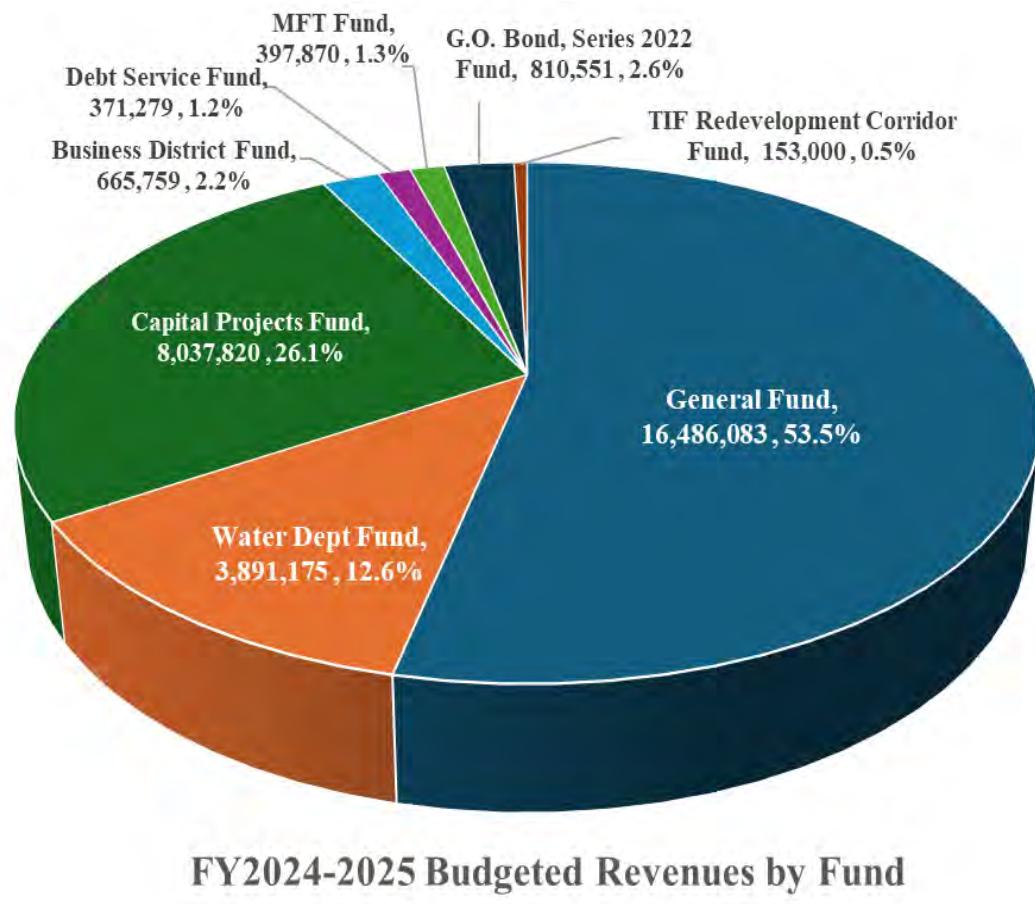
# Summary of Revenues and Expenses

## Revenues by Major Fund Category

Total Village revenues from all sources, including transfers-in from other funds, are budgeted at \$30.81 million for FY2024-2025. Approximately \$16.49 million, or 53.5%, of total revenues are allocated to the General Fund, while approximately \$3.89 million, or 12.6%, are allocated to the Water Fund. Total revenues for the General Fund and Water Fund account for 66.2% of all Village revenues.

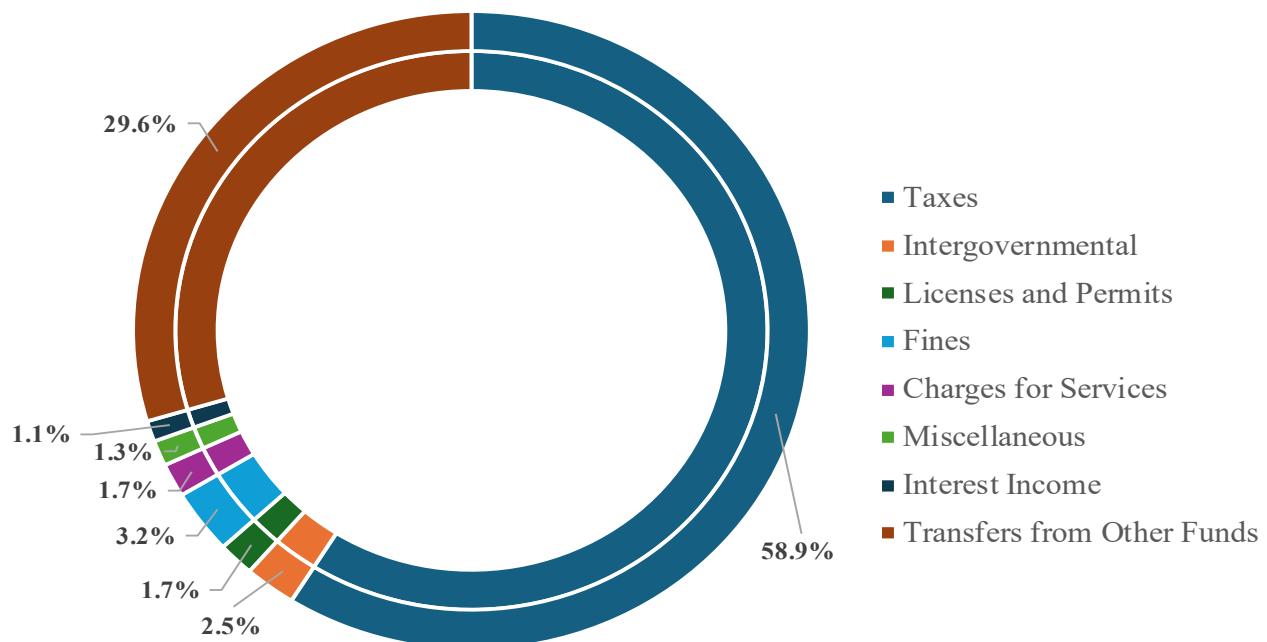
The Capital Projects Fund revenues of \$8.04 million are funds transferred in from primarily the General Fund and the General Obligation Bonds, Series 2022A & 2022B Fund to fund the investments in capital assets.

Overall, FY2024-2025 total budgeted revenues are \$3.84 million, or 11.1%, less than total budgeted revenues for FY2023-2024. The decrease is primarily due to a net decrease of \$4.37 million of transfers between Funds for surplus funds, annual debt service payments and the funding of investment in capital assets.



# Village Revenues by Source

Tax revenues account for the most significant revenue source for the Village at nearly 60% of total budgeted revenues. Transfers-in from other funds to fund investments in capital assets and debt services payments account for approximately 30% of total budgeted revenues. The remaining 10% of total budgeted revenues are primarily from intergovernmental sources and fines.



**FY2024-2025 Budgeted Revenues by Source**

# Summary of Revenues and Expenses

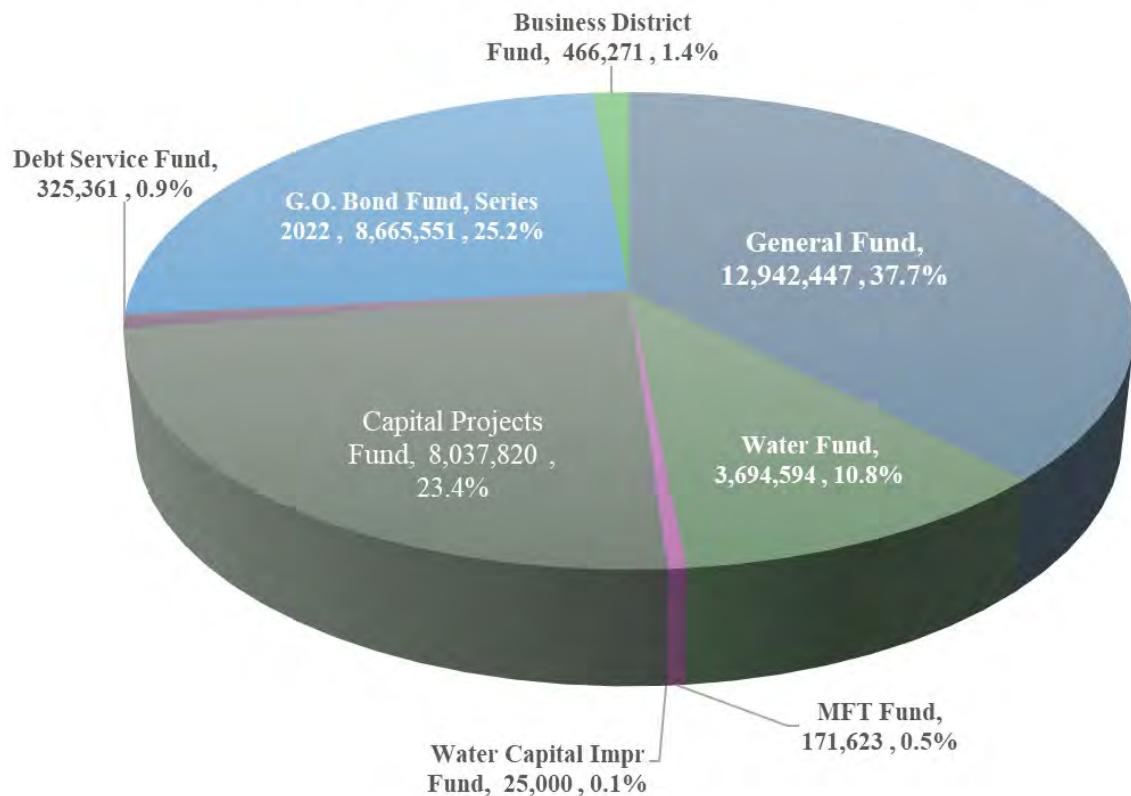
## Expenses by Major Fund Category

Total expenses, including transfers-out, for all Village Funds are budgeted at \$34.33 million for FY2024-2025.

Nearly 25% of total expenses are for costs of investment in capital assets, which are primarily funded by the General Fund and General Obligation Bonds, Series 2022A&B Fund. Water Fund expenses account for 10.8% of total budgeted expenses and remain relatively consistent with the *FY2023-2024 Budget* at \$3.69 million.

Overall, the Village's total FY2024-2025 expense budget is \$2.62 million, or 7.1%, less than total budgeted expenses for FY2023-2024 of \$36.95 million. The net decrease is primarily due to a decrease of \$4.37 million of transfers between funds for surplus funds, annual debt service payments and the funding of investments in capital assets

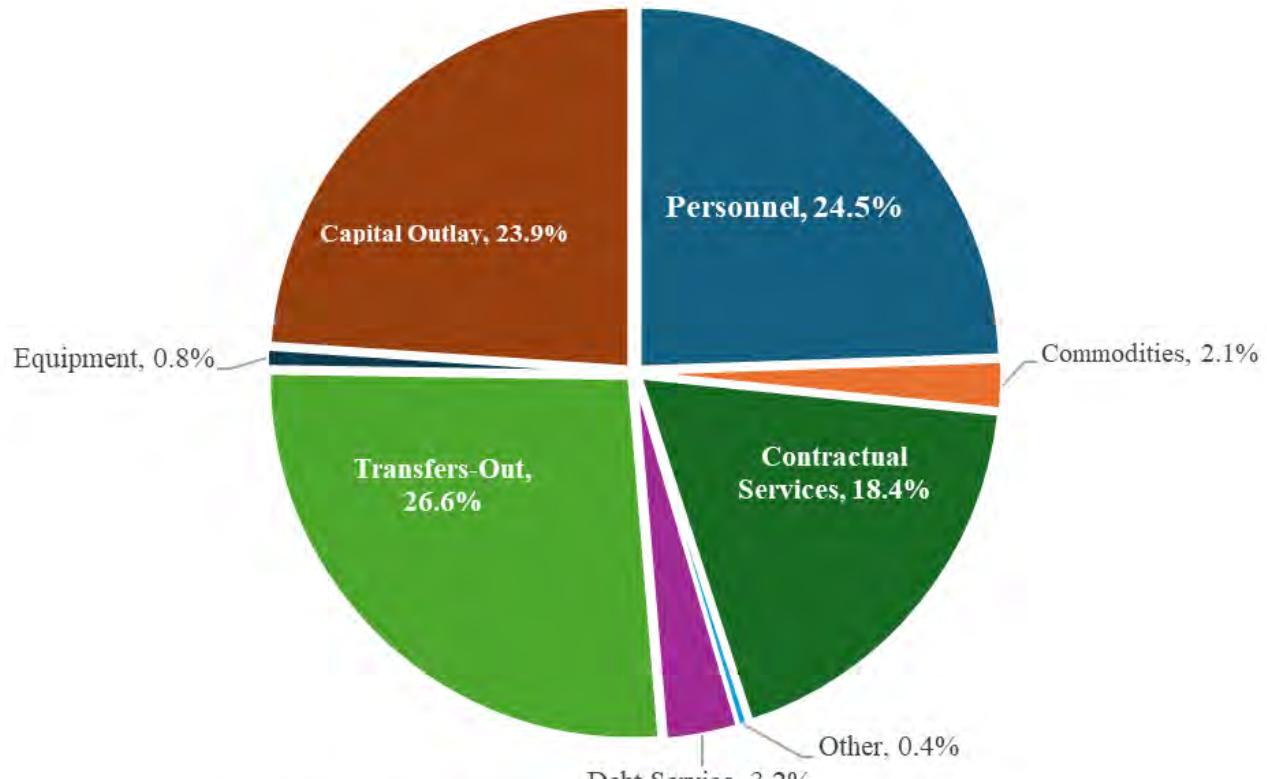
### FY2024-2025 Budgeted Expenses by Fund



# Village Expenses by Classification

Transfers-out, salaries and benefits, and capital outlay expenses all account for approximately 25% of the Village of Willowbrook's total FY2024-2025 budgeted expenses. Transfers-out to other funds are primarily from the General Fund and General Obligation Bonds, Series 2022A Fund as a source of revenue to fund investments in capital assets.

The remaining 25% of the Village's total budgeted expenses are primarily for contractual services.



**FY2024-2025 Budgeted Expenses by Classification**



<b>Cash Balance Summary</b>	<b>Estimated Balance at 5/1/2024</b>	<b>Due (to) from at 5/1/2024</b>	<b>FY2024-25 Budgeted</b>	<b>FY2024-25 Budgeted</b>	<b>Estimated Balance at 4/30/2025 <sup>(a)</sup></b>
			<b>Revenues</b>	<b>Expenses</b>	
<b>Maintenance and Operating Funds</b>					
General Fund	5,446,996	(420,930)	16,486,083	12,943,547	8,568,602
Water Fund	1,561,481	(32,316)	3,891,175	3,694,594	1,725,745
<b>Capital Projects and Debt Service Funds</b>					
Capital Projects Fund	336	1,234,886	8,037,820	8,037,820	1,235,222
Water Capital Improvement Fund	900,898	-	-	25,000	875,898
Redev. Corridor Tax Increment Financing (TIF) Fund	152,765	-	153,000	-	305,765
General Obligation Bonds, Series 2022A & 2022B Fund	8,742,703	(738,813)	810,551	8,665,551	148,890
Debt Service Fund	12	-	325,361	325,361	12
Motor Fuel Tax Fund	718,555	24,538	397,870	171,623	969,339
<b>Special Funds</b>					
American Rescue Plan Act Fund	62,272	-	-	-	62,272
Route 83/Plainfield Road Business District Fund	3,057,320	12,734	665,759	466,271	3,269,542
Opportunity Reserve Fund	6,745,309	(275,000)	-	-	6,470,309
<b>TOTAL CASH BALANCES</b>	<b>27,388,646</b>	<b>-</b>	<b>30,767,619</b>	<b>34,329,767</b>	<b>23,631,596</b>

<sup>(a)</sup> Balance reflects estimated cash balances and may not include other assets and liabilities .

# **OPERATING AND MAINTENANCE FUNDS**

General Fund

Water Fund



**FY2024-2025**

# **GENERAL FUND**



**FY2024-2025**



<b>GENERAL FUND</b> <b>FUND BALANCE ROLLFORWARD</b>	<b>FY2022-23</b>	<b>FY2023-24</b>	<b>FY2023-24</b>	<b>FY2024-25</b>
	<b>Actual</b>	<b>Amended Budget</b>	<b>Projected Activity</b>	<b>Adopted Budget</b>
BEGINNING FUND BALANCE AT 5/1	11,254,197	11,781,453	11,781,453	7,065,172
NET REVENUES (EXPENSES)	527,256	(6,451,056)	(4,716,281)	3,543,636
ENDING FUND BALANCE AT 4/30	<b>11,781,453</b>	<b>5,330,397</b>	<b>7,065,172</b>	<b>10,608,808</b>

**NOTE:** The projected net expense of \$4.72 million for FY2023-2024 is primarily due to a transfer of surplus funds of \$6.47 million to the Opportunity Reserve Fund.



## General Fund Revenues Summary

The General Fund is the Village's primary operating fund. It accounts for all financial resources of the general government, except for those resources required to be accounted for in another Fund. The General Fund has a relatively diverse mix of revenue sources, many of which are typically impacted by changes in the economy, i.e., sales tax; places of eating tax; hotel/motel tax, etc. Total municipal sales tax and home-rule sales tax revenue accounts for 53.7% of the General Fund's FY2024-2025 total budgeted revenues. The revenue sources of the General Fund are discussed in further detail on the following pages.

### REVENUES

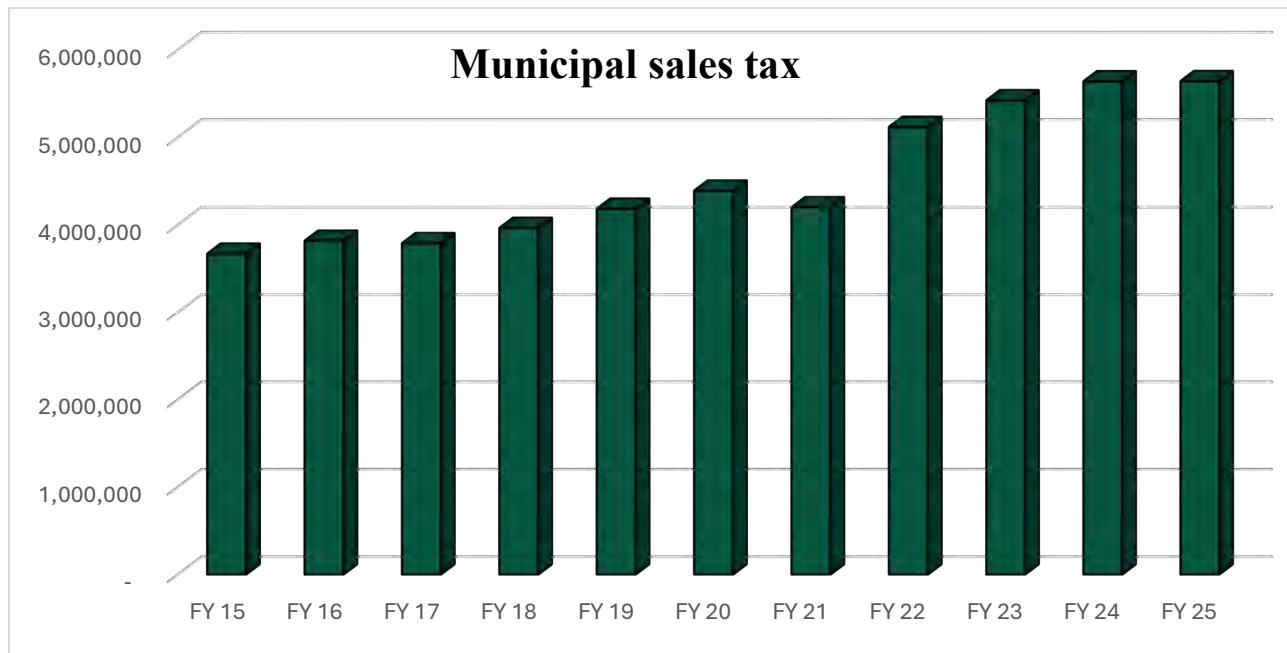
The General Fund is expected to generate revenues of \$16.49 million, an 11.4% increase over the FY2023-2024 budget. The significant changes in the various revenue sources that explain the increase are discussed below.

### TAXES

Total tax revenues for FY2024-2025 are budgeted at approximately \$0.76 million, or 5.8%, more than the FY2023-2024 budget.

#### Municipal Sales Tax – \$5,642,346

Municipalities in the State of Illinois receive municipal sales taxes based on 1.0% of all retail sales collected in the community. Included in sales tax revenue is the Village's share of auto rental tax and local use tax, both of which are relatively insignificant to total municipal sales tax. The following chart shows the actual municipal sales tax revenues for the past ten fiscal years and the budgeted tax revenue for FY2024-2025.

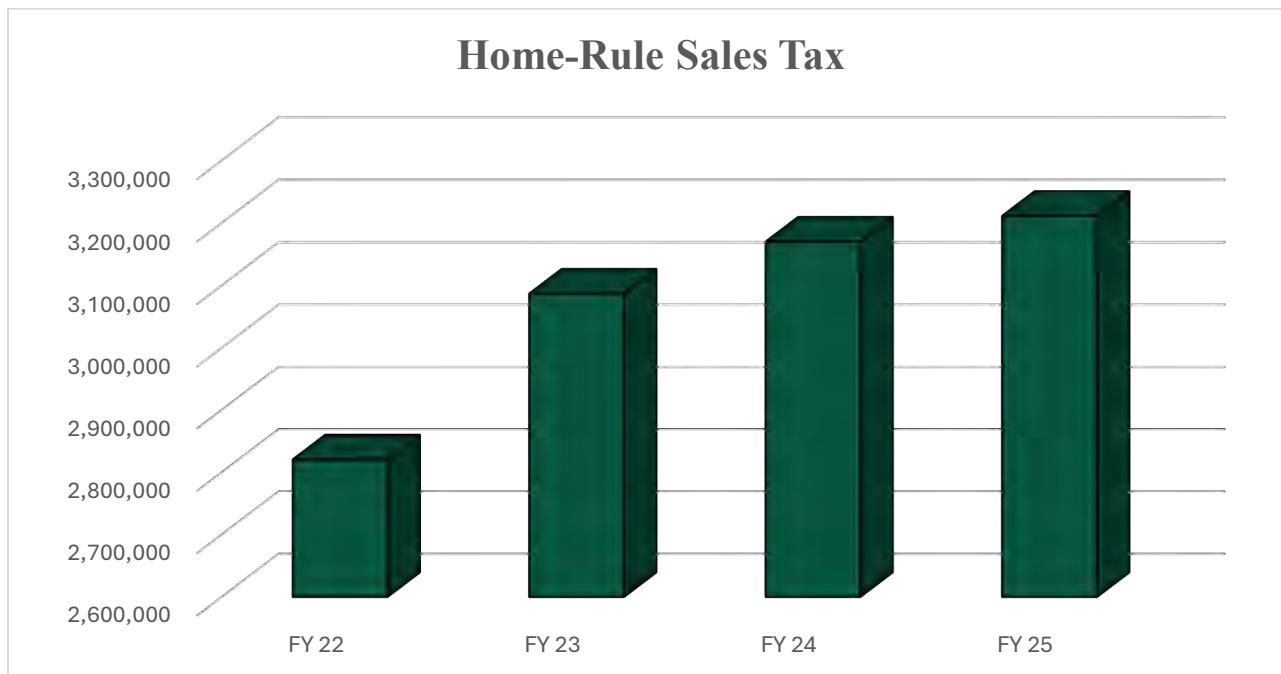


The Village continues to experience an increase in municipal sales tax revenue for FY2023-2024. The FY2023-2024 municipal sales tax revenue projection is an increase of \$0.22 million, or 4.0%, over FY2022-2023. To prepare for any possible slowdown in the local economy, Village staff have budgeted municipal sales tax revenues relatively flat when compared to the FY2023-2024 projection.

### **Home Rule Sales Tax – \$3,211,181**

As a home-rule municipality, the Village has the authority to impose a tax upon all retail businesses selling tangible personal property. This tax is known as the home-rule sales tax. On January 1, 2021, the Village began charging a 1.0% home-rule sales tax on all non-exempt retailers in the Village. According to Illinois State Statute, the following sales are not subject to the home-rule sales tax: a) items that must be titled or registered with an agency of Illinois State government and b) sales of qualifying food, drugs, and medical appliances.

The Village is expected to continue to experience a slight increase in home-rule sales tax revenue in FY2023-2024, which is projected at \$3,169,945. This projection is relatively consistent with actual FY2022-2023 at \$3,086,561. The FY2024-2025 budget of \$3.21 million is relatively consistent with the actual/projected revenues for the prior two fiscal years; however, it is an increase of \$0.33 million, or 11.5%, from the FY2023-2024 budget.



While the Village's upward trend of sales tax revenue over the past three years may have been attributed to the change in State law that imposed sales tax on online retailers and/or inflation pushing costs higher, the retail sector continues to remain a stable revenue base for the Village, as depicted in the charts above.

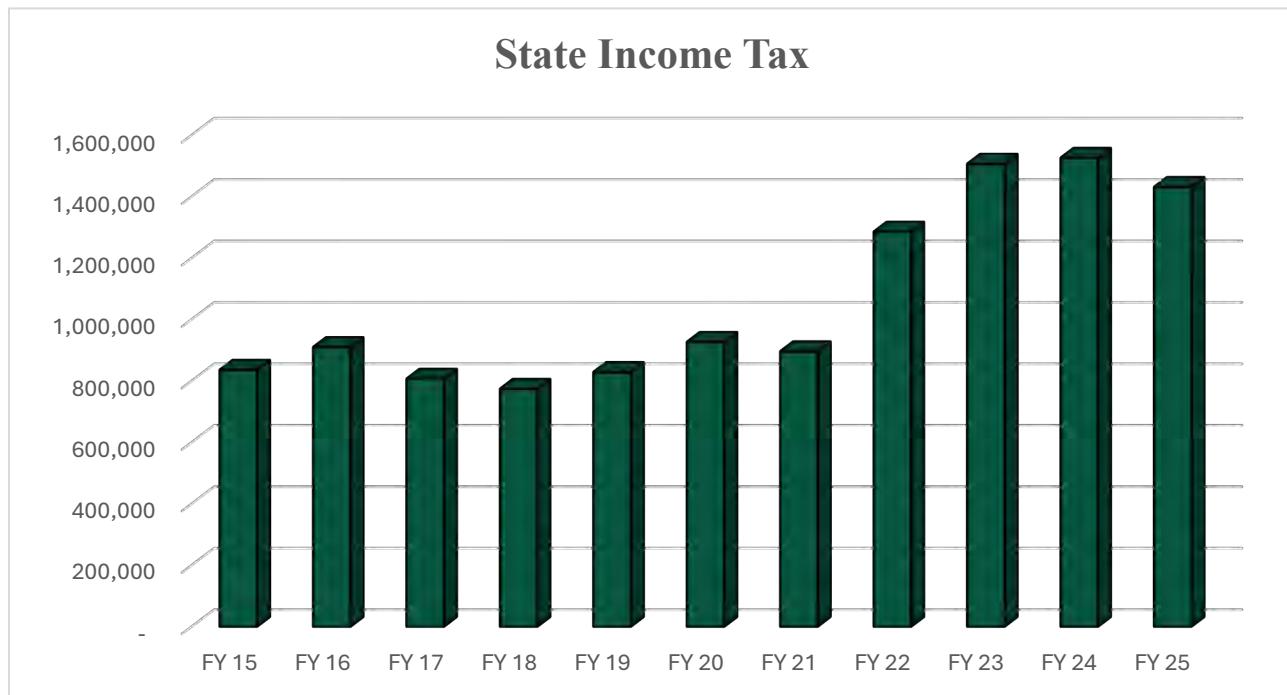
It should be noted, however, that the development incentive tax rebates will slightly reduce the sales tax revenues by approximately \$0.25 million.

### **State Income Tax – \$1,431,535**

State income tax revenues are shared through the successful funding partnership, *The Local Government Distributive Fund* (LGDF). The State of Illinois distributes, on a per capita basis, a percentage of total income taxes collected from state residents. FY2023-2024 state income tax revenue is estimated to be approximately \$1.53 million, once again outperforming the budget by approximately \$0.31 million. While State income tax revenue is expected to remain relatively high for FY2024-2025, it is not expected to reach the level of prior fiscal year. Village staff conservatively expect state income tax revenue for FY2024-2025 to be \$1.43 million, a decrease of almost \$0.10 million from the FY2023-2024 projection.

The Illinois Municipal League (IML), which calculates estimates based on economic projections, recently revised its forecast for FY2024-2025 from \$171.00 to \$173.05 per capita, a 1.2% increase.

The following chart shows actual State income tax revenues for the past ten fiscal years and the budgeted tax revenues for FY2024-2025.



### **Utility Tax – \$741,293**

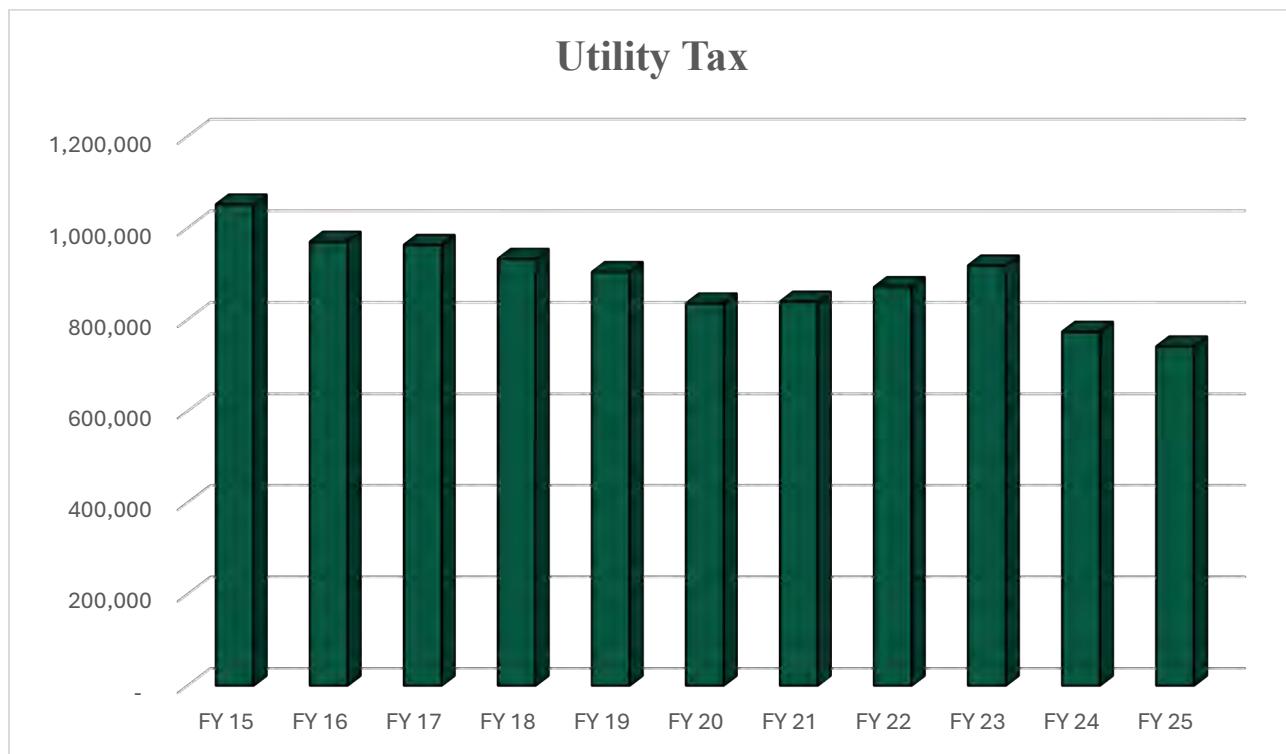
The Village collects the following utility taxes – electricity, natural gas, and telephone, i.e., simplified municipal telecommunications based on utility services provided to residents and businesses. Electricity

taxes are based on kilowatt hours. The natural gas and telecommunications tax rate is 5% and 6%, respectively, which are the highest allowable rates.

Utility taxes are primarily driven by both consumption and price, so as prices fluctuate and usage patterns change, so does the revenue. The Village continues to experience a decrease each year in telecommunications tax revenue, as cellular data communication replaces traditional telecommunication.

FY2023-2024 total utility tax revenue is projected to decrease approximately \$145,000, or 15.7%, from FY2022-2023 revenues, the sharpest decline in the most recent past. The telecommunications tax is the largest contributor to this decline.

The following chart shows utility tax revenues for the past ten fiscal years and the budgeted tax revenues for FY2024-2025.



## Other Revenues

The remaining \$5.46 million, or 33%, of the General Fund's total FY2024-2025 budgeted revenues are from the following primary sources.

## **A. Other Taxes**

- a. Places of Eating Tax – The Village charges a 1.0% places of eating tax to businesses that sell food and/or beverages at retail and have indoor/outdoor seating.
- b. Hotel/Motel Tax- The Village of Willowbrook imposes a 6% hotel-motel tax on room rentals.
- c. Self-Storage Facility Tax – The Village imposes a 5% self-storage facility tax on the facility's gross receipts.
- d. Local Gas Tax – The Village charges a \$0.05/gallon local gas tax on motor fuels at the Village's six gas stations.
- e. Property Taxes – The Village does not levy a general property tax; however, it does levy a special recreation tax for the specific purpose of supplying recreation opportunities for participants in the Village's Parks and Recreation Programs. The property tax revenues are used to pay for the Village's membership in the Southeast Association for Special Parks and Recreation and handicapped accessible park improvements.
- f. Utility Tax – Water System – A 5% tax imposed on the Village's water system.
- g. Amusement Tax – The Village imposes a 6% amusement tax on the admission charged by the amusement venue and/or event.
- h. Personal Property Replacement Tax – Tax revenues collected by the State from corporations, partnerships, trusts, S corporations, and public utilities paid to local governments.

- B. **Licenses, Permits, and Fines** – Revenues included in this category are a) business licenses; b) liquor licenses; c) building permits; d) red light fines; e) circuit court fines and d) other miscellaneous revenues. The Village uses a conservative budget approach for those revenue sources that are volatile in nature, such as building permit fees. The Village collects fines/fees for local ordinance violations and traffic court appearances.

Building permits continue to account for nearly 60% of the total budget for licenses and permits revenue. Projected building permit revenue for FY2023-2024 of \$0.48 million is nearly double that of FY2022-2023 at \$0.26 million. While building activity is expected to remain relatively strong in FY2024-2025, the budget presents a conservative estimate of a \$0.17 million, or 34.9%, decrease from the projected FY2023-2024 building permit revenue.

Red light fines account for 88.7% of the total FY2024-2025 budget for fines revenue. The estimate is conservative when compared to the projected red light fine revenues for FY2023-2024 of \$1.06 million.

**C. Parks and Recreation Revenue** – The Village’s Park and Recreation programs are organized as a Village department, rather than as a Park District taxing body. Parks and Recreation revenues include a) park permit fees; b) program fees, which include programs for seniors and special needs residents and c) special event fees.

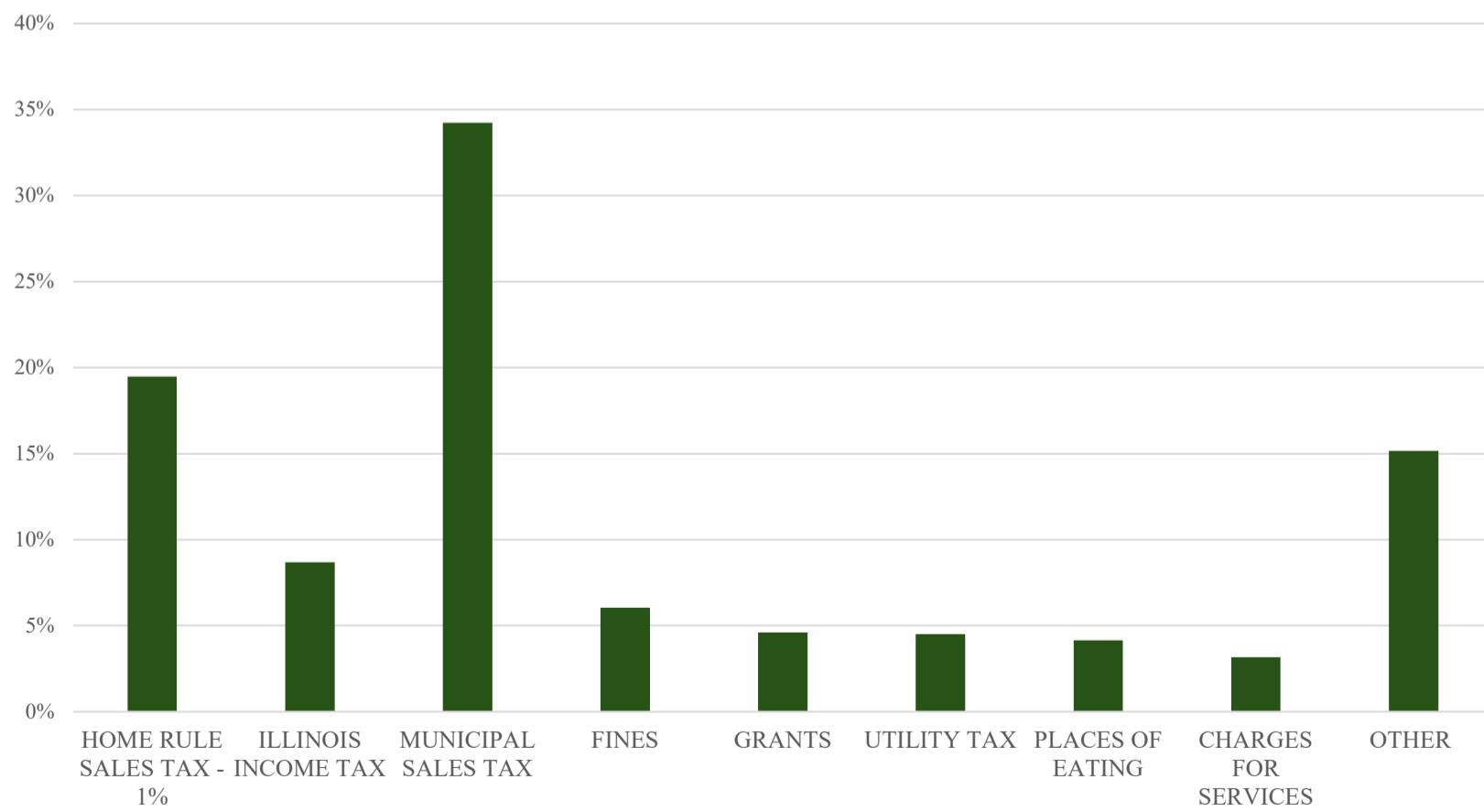
Special events revenue, the largest revenue source in the charges for services revenue classification, is budgeted at \$300,000. The Special Events program is new for the upcoming FY2024-2025 and was started to bring the community together. Examples of some of the special events include neighborhood nights; golden egg scavenger hunt; New Year’s Eve baby bash; watermelons on water, etc.

**D. Grants** – The Village was awarded the Organized Retail Crime grant and the Open Space Lands Acquisition and Development grant for FY2024-2025.



GENERAL FUND REVENUES BY SOURCE	FY2022-23	FY2023-24	FY2023-24	FY2024-25	\$ Change in Budget	% Change in Budget
	Actual	Amended Budget	Projected Activity	Adopted Budget		
AMUSEMENT TAX	67,267	66,374	94,503	94,991	28,617	43.1%
BUSINESS LICENSES AND PERMITS	353,449	398,408	579,141	409,957	11,549	2.9%
CHARGES FOR SERVICES	491,766	449,304	406,708	520,756	71,452	15.9%
DRUG FORFEITURE-STATE/FEDERAL	-	-	800	-	-	-
FINES	1,074,078	967,459	1,169,100	998,110	30,651	3.2%
GRANTS	441,312	225,000	787,908	759,000	534,000	237.3%
HOME RULE SALES TAX - 1%	3,086,561	2,880,028	3,169,945	3,211,181	331,153	11.5%
HOTEL/MOTEL TAX	411,811	343,066	393,397	353,358	10,292	3.0%
ILLINOIS INCOME TAX	1,506,879	1,219,152	1,526,400	1,431,535	212,383	17.4%
INTEREST INCOME	251,042	118,653	396,895	200,000	81,347	68.6%
LOCAL GAS TAX	258,281	261,905	315,136	268,453	6,548	2.5%
MUNICIPAL SALES TAX	5,423,377	5,341,891	5,640,204	5,642,346	300,455	5.6%
NON-BUSINESS LICENSES AND PERMITS	107,591	128,650	125,703	125,644	(3,006)	-2.3%
OTHER REVENUE	682,587	193,000	694,736	397,000	204,000	105.7%
PERSONAL PROPERTY REPLACEMENT TAX	6,912	2,092	3,648	2,155	63	3.0%
PLACES OF EATING TAX	641,287	641,936	669,706	683,451	41,515	6.5%
PROPERTY TAXES	207,333	193,606	208,263	189,128	(4,478)	(2.3%)
SELF-STORAGE FACILITY TAX	267,935	269,264	284,809	277,879	8,615	3.2%
UTILITY TAX	918,010	912,450	773,465	741,293	(171,157)	(18.8%)
WATER TAX	163,425	183,777	169,629	179,658	(4,119)	(2.2%)
WATER TAX - UNINCORPORATED	270	183	274	188	5	2.7%
<b>TOTAL</b>	<b>16,361,173</b>	<b>14,796,198</b>	<b>17,410,370</b>	<b>16,486,083</b>	<b>1,689,885</b>	<b>11.4%</b>

### REVENUES BY SOURCE





GENERAL FUND REVENUES							
		FY2022-23 ACTUAL	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	\$ Change in Budget	% Change in Budget
<b>TAXES</b>							
01-00-310-101	PROPERTY TAX LEVY - SRA	78,234	75,611	73,849	71,133	(4,478)	(5.9%)
01-00-310-102	PROPERTY TAX LEVY - ROAD & BRIDGE	129,099	117,995	134,414	117,995	-	-
01-00-310-200	HOME RULE SALES TAX - 1%	3,086,561	2,880,028	3,169,945	3,211,181	331,153	11.5%
01-00-310-201	MUNICIPAL SALES TAX	5,423,377	5,341,891	5,640,204	5,642,346	300,455	5.6%
01-00-310-202	ILLINOIS INCOME TAX	1,506,879	1,219,152	1,526,400	1,431,535	212,383	17.4%
01-00-310-203	AMUSEMENT TAX	67,267	66,374	94,503	94,991	28,617	43.1%
01-00-310-204	REPLACEMENT TAX	6,912	2,092	3,648	2,155	63	3.0%
01-00-310-205	UTILITY TAX	918,010	912,450	773,465	741,293	(171,157)	(18.8%)
01-00-310-206	LOCAL GAS TAX	258,281	261,905	315,136	268,453	6,548	2.5%
01-00-310-208	PLACES OF EATING TAX	641,287	641,936	669,706	683,451	41,515	6.5%
01-00-310-209	WATER TAX	163,425	183,777	169,629	179,658	(4,119)	(2.2%)
01-00-310-210	WATER TAX - UNINCORPORATED	270	183	274	188	5	2.7%
01-00-310-211	HOTEL / MOTEL TAX	411,811	343,066	393,397	353,358	10,292	3.0%
01-00-310-212	SELF-STORAGE FACILITY TAX	267,935	269,264	284,809	277,879	8,615	3.2%
<b>TOTAL TAXES</b>		<b>12,959,347</b>	<b>12,315,724</b>	<b>13,249,380</b>	<b>13,075,616</b>	<b>759,892</b>	<b>6.2%</b>
<b>LICENSES &amp; PERMITS</b>							
01-00-310-302	LIQUOR LICENSES	74,839	90,424	87,075	87,075	(3,349)	(3.7%)
01-00-310-303	BUSINESS LICENSES	96,273	95,683	100,226	98,150	2,467	2.6%
01-00-310-304	VIDEO GAMING LICENSES	13,125	16,406	18,500	18,500	2,094	12.8%
01-00-310-305	VENDING MACHINE LICENSES	1,482	1,830	1,374	1,428	(402)	(22.0%)
01-00-310-306	SCAVENGER LICENSES	7,000	7,000	7,000	7,000	-	-
01-00-310-401	BUILDING PERMITS	257,176	302,725	478,915	311,807	9,082	3.0%
01-00-310-402	SIGN PERMITS	7,320	10,441	8,799	8,500	(1,941)	(18.6%)
01-00-310-403	OTHER PERMITS	75	17	410	-	(17)	(100.0%)
01-00-310-405	SPECIAL HAULING PERMITS (OXCART)	3,750	2,532	2,545	3,141	609	24.1%
<b>TOTAL LICENSES &amp; PERMITS</b>		<b>461,040</b>	<b>527,058</b>	<b>704,844</b>	<b>535,601</b>	<b>8,543</b>	<b>1.6%</b>
<b>INTERGOVERNMENTAL</b>							
01-00-310-922	FEDERAL/STATE GRANTS	441,312	225,000	779,662	759,000	534,000	237.3%
01-00-310-921	OTHER GRANTS	-	-	8,246	14,000	14,000	-
<b>TOTAL INTERGOVERNMENTAL</b>		<b>441,312</b>	<b>225,000</b>	<b>787,908</b>	<b>773,000</b>	<b>548,000</b>	<b>243.6%</b>
<b>FINES &amp; FORFEITURES</b>							
01-00-310-501	CIRCUIT COURT FINES	75,289	78,918	71,200	70,511	(8,407)	(10.7%)
01-00-310-501	TRAFFIC FINES	35,843	28,941	30,500	34,811	5,870	20.3%
01-00-310-501	RED LIGHT FINES	957,123	850,000	1,062,385	885,000	35,000	4.1%
01-00-310-501	DUI FINES	3,094	3,078	3,973	3,117	39	1.3%
01-00-310-501	OVERWEIGHT TRUCK FINES	2,728	6,522	1,042	4,671	(1,851)	(28.4%)
<b>TOTAL FINES &amp; FORFEITURES</b>		<b>1,074,078</b>	<b>967,459</b>	<b>1,169,100</b>	<b>998,110</b>	<b>30,651</b>	<b>3.2%</b>
<b>CHARGES FOR SERVICES</b>							
01-00-310-700	PLANNING APPLICATION FEES	11,600	13,463	9,600	12,532	(931)	(6.9%)
01-00-310-701	PUBLIC HEARING FEES	3,400	13,025	7,300	8,213	(4,812)	(36.9%)
01-00-310-702	PLANNING REVIEW FEES	500	250	-	375	125	50.0%
01-00-310-703	ANNEXATION FEES	500	500	-	500	-	-
01-00-310-704	ACCIDENT REPORT COPIES	2,700	2,541	2,896	2,647	106	4.2%
01-00-310-705	VIDEO GAMING TERMINAL INCOME	175,815	100,477	207,592	175,815	75,338	75.0%
01-00-310-723	ELEVATOR INSPECTION FEES	20,650	14,925	21,300	17,788	2,863	19.2%
01-00-310-724	BURGLAR ALARM FEES	-	2,475	-	1,238	(1,237)	(50.0%)
01-00-310-813	PARK & RECREATION CONTRIBUTION	-	-	180	-	-	-
01-00-310-814	PARK PERMIT FEES	1,630	1,648	3,780	1,648	-	-
01-00-310-815	SUMMER RECREATION FEES	4,970	300,000	5,650	-	(300,000)	(100.0%)
01-00-310-816	WINTER RECREATION FEES	48	-	-	-	-	-
01-00-310-817	SPECIAL EVENTS	263,503	-	148,410	300,000	300,000	-
01-00-310-818	BURR RIDGE/WILLOWBROOK BASEBALL	5,900	-	-	-	-	-
01-00-310-820	HOLIDAY CONTRIBUTION	550	-	-	-	-	-
<b>TOTAL CHARGES FOR SERVICES</b>		<b>491,766</b>	<b>449,304</b>	<b>406,708</b>	<b>520,756</b>	<b>71,452</b>	<b>15.9%</b>
<b>MISCELLANEOUS</b>							
01-00-310-105	INSTALLMENT CONTRACT PROCEEDS	101,400	-	-	-	-	-
01-00-310-901	REIMBURSEMENTS - IRMA	1,730	-	1,433	-	-	-
01-00-310-903	REIMBURSEMENTS - POLICE TRAINING	5,460	-	263	-	-	-
01-00-310-909	SALE - FIXED ASSETS	15,431	-	27,537	-	-	-

GENERAL FUND REVENUES		FY2023-24		FY2023-24		FY2024-25	
		FY2022-23 ACTUAL	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	\$ Change in Budget	% Change in Budget
01-00-310-910	REIMBURSEMENTS - TREE PLANTING	700	-	400	-	-	-
01-00-310-913	OTHER RECEIPTS	337,083	-	453,664	192,000	192,000	-
01-00-310-914	REIMBURSEMENTS - PARKS & REC MEMORIAL	(297)	-	-	5,500	5,500	-
01-00-310-915	REIMBURSEMENTS - POLICE SPECIAL DETAIL	8,044	5,500	9,328	5,500	-	-
01-00-310-916	DONATIONS	-	-	15	-	-	-
01-00-310-917	REIMBURSEMENTS - PUBLIC WORKS	-	7,500	-	-	(7,500)	(100.0%)
01-00-310-925	NICOR GAS ANNUAL PAYMENT	25,217	25,000	27,747	25,000	-	-
01-00-310-926	CABLE FRANCHISE FEES	187,819	155,000	174,349	155,000	-	-
01-00-310-928	DRUG FORFEITURES - STATE	-	-	800	-	-	-
<b>TOTAL MISCELLANEOUS</b>		<b>682,587</b>	<b>193,000</b>	<b>695,535</b>	<b>383,000</b>	<b>190,000</b>	<b>98.4%</b>
<b>INTEREST INCOME</b>							
01-00-320-108	INTEREST INCOME	251,042	118,653	396,895	200,000	81,347	68.6%
<b>TOTAL INTEREST INCOME</b>		<b>251,042</b>	<b>118,653</b>	<b>396,895</b>	<b>200,000</b>	<b>81,347</b>	<b>68.6%</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>16,361,173</b>	<b>14,796,198</b>	<b>17,410,369</b>	<b>16,486,083</b>	<b>1,689,885</b>	<b>11.4%</b>



## General Fund Expenses

The General Fund accounts for the expenses/expenditures of the Village Board of Trustees, the Board of Police Commissioners, and the following operating departments of the Village.

- Village Administrator's Office (VAO) – Administration
- Parks and Recreation
- Village Administrator Office (VAO) – Finance
- Police Department
- Public Works
- Community Development

### **Village Board of Trustees**

The *FY2024-2025 Budget* for the Village Board of Trustees of approximately \$79,000 is relatively comparable to the *FY2023-2024 Budget*. The *FY2024-2025 Budget* decreased by less than \$1,000 primarily due to less expected participation in various trainings related to professional development.

### **Board of Police Commissioners**

The Board of Police Commissioners' *FY2024-2025 Budget* is approximately \$21,000 less than the *FY2023-2024 Budget*. A decrease of \$16,400 in exam expense is due to fewer new police officers expected to be hired in FY2024-2025. Legal services are also expected to be \$4,000 less than the *FY2023-2024 Budget*.

### **Administration**

The *FY2024-2025 Budget* for the Administration Department decreased by \$8.92 million due to the following transfers to other funds.

- A decrease of \$2.22 million transferred to the Capital Projects Fund for funding investments in capital assets.
- A decrease of \$6.73 million transferred to the Opportunity Reserve Fund. The transfer was for surplus funds in the General Fund reserves.

### **Parks and Recreation**

The Parks and Recreation budget for FY2024-2025 increased by \$21,000, or 2.6%, from the *FY2023-2024 Budget*. The increase is primarily due to the following contractual services and salaries and benefits expenses.

## General Fund Expenses (cont'd)

- **Special Recreation Services** – Total budgeted special recreation services expense increased approximately \$11,000 from the *FY2023-2024 Budget*. The increase is primarily due to increased annual special recreation association dues, which was the result of changing the Parks and Recreation membership from Gateway Special Recreation Association to South East Association for Special Parks and Recreation, effective September 1, 2024.
- **Salaries and Benefits** – Total budgeted salaries and benefits expense of approximately \$0.33 million for FY2024-2025 is \$11,000, or 3.6%, higher than the FY2023-2024 total salaries and expense budget of approximately \$0.32 million. This increase represents annual salary and/or merit pay increase.

## Finance

The Finance budget for FY2024-2025 is relatively comparable to the *FY2023-2024 Budget* at approximately \$0.20 million.

## Police Department

The Police Department *FY2024-2025 Budget* has increased by approximately \$0.35 million, or 5.6%, from the *FY2023-2024 Amended Budget*. The budget increase is primarily due to increased salaries and benefits, which increased \$0.32 million. More than one-half of this increase, or \$0.18 million, is attributed to the increase in the Village's police pension contribution. The remaining increase in salaries and benefits expense is due to the annual salary and/or merit pay increase and the increase in full-time equivalent employees from 26.6 to 28.5.

## Public Works

The Public Works *FY2024-2025 Budget* has increased by approximately \$0.17 million, or 14.4%, from the *FY2023-2024 Budget*. The increase is primarily due to the following.

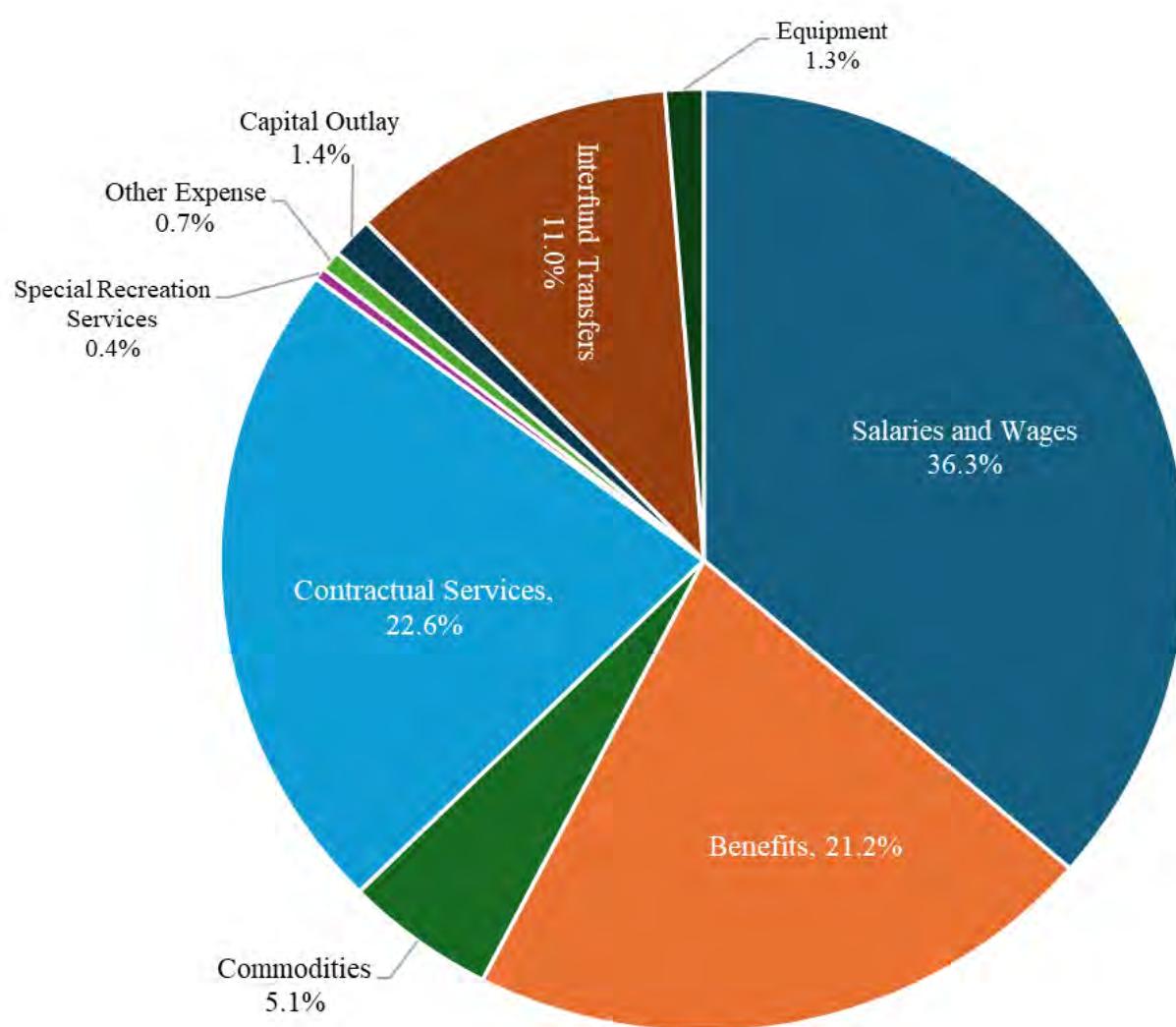
- The salaries and benefits *FY2024-2025 Budget* increased by \$76,000 due to the hiring of a Director of Public Works in December 2023, as well as to annual salary and/or merit pay increase.
- The contractual services *FY2024-2025 Budget* increased approximately \$80,000 due to the increase in the snow removal and plowing services contract with NJ Ryan and Tree Landscaping by \$28,400 and the increase in the tree removal, stump removal, and tree trimming services tree contract with NJ Ryan by \$22,000.

## Community Development

The Community Development *FY2024-2025 Budget* has increased by approximately \$0.09 million, or 18.6% from the *FY2023-2024 Amended Budget*. This decrease is primarily due to decreased special projects expense of \$0.07 million. Special project expense are the costs for projects identified by the Community Development staff. FY2024-2025 special project expense is for the development of the *Village's Comprehensive Plan*.



GENERAL FUND EXPENSES BY CLASSIFICATION	FY2022-23	FY2023-24	FY2023-24	FY2024-25	\$ Change in Budget	% Change in Budget
	Actual	Amended Budget	Projected Activity	Adopted Budget		
SALARIES AND WAGES	4,133,121	4,489,717	4,435,373	4,702,974	213,257	4.7%
BENEFITS	2,321,643	2,422,529	2,567,410	2,745,843	323,314	13.3%
COMMODITIES	989,756	587,250	742,559	654,122	66,872	11.4%
CONTRACTUAL SERVICES	2,851,390	2,707,324	3,130,510	2,924,675	217,351	8.0%
SPECIAL RECREATION SERVICES	47,287	42,343	48,391	53,000	10,657	25.2%
OTHER EXPENSES	221,770	253,500	371,871	90,100	(163,400)	(64.5%)
CAPITAL OUTLAY	496,998	181,500	177,432	182,000	500	0.3%
INTERFUND TRANSFERS	4,485,540	10,403,239	10,445,565	1,423,732	(8,979,507)	(86.3%)
EQUIPMENT	286,408	159,852	207,539	166,001	6,149	3.8%
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>15,833,913</b>	<b>21,247,254</b>	<b>22,126,650</b>	<b>12,942,447</b>	<b>(8,304,807)</b>	<b>(39.1%)</b>

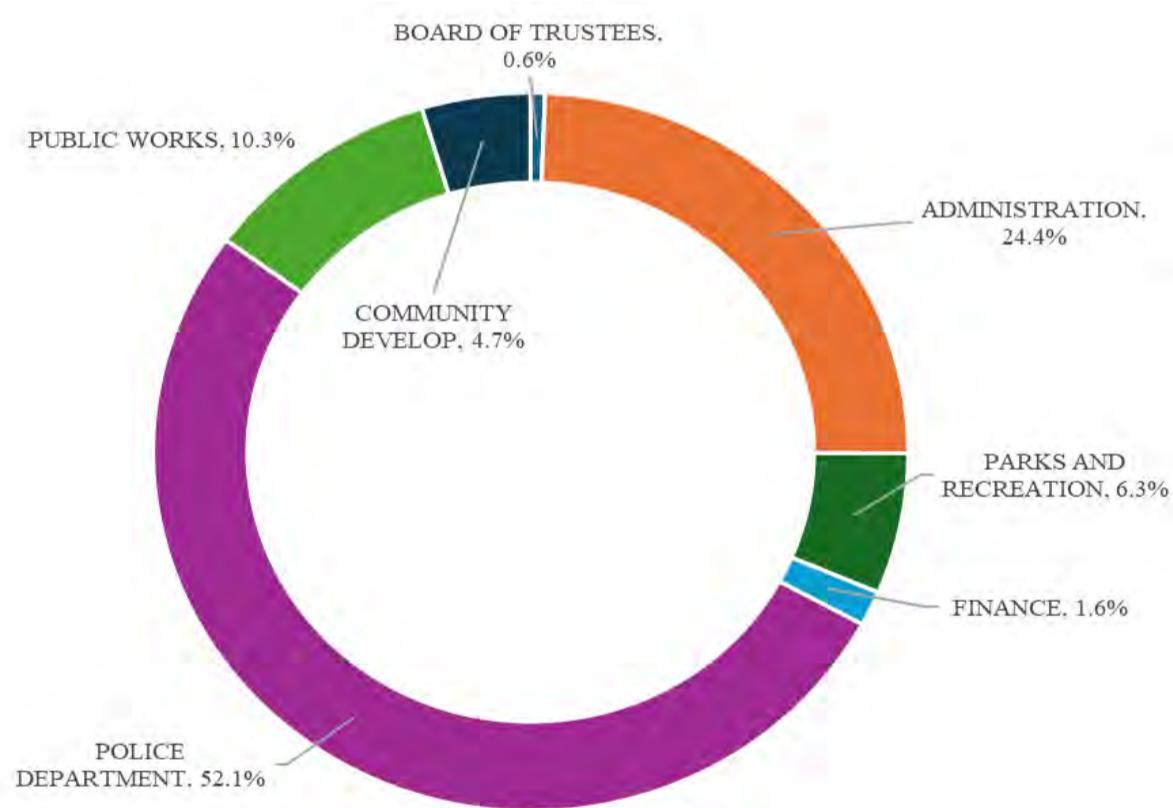


FY2024-2025 General Fund Expenses by Classification



GENERAL FUND EXPENSES BY DEPARTMENT	FY2022-23		FY2023-24	FY2023-24	FY2024-25	\$ Change in Budget	% Change in Budget
	Actual	Amended Budget	Projected Activity	Adopted Budget			
VILLAGE BOARD OF TRUSTEES	93,569	79,848	84,870	78,998	(850)	(1.1%)	
BOARD OF COMMISSIONERS	13,305	23,779	4,234	2,693	(21,086)	(88.7%)	
VILLAGE ADMINISTRATOR'S OFFICE - ADMIN	6,726,218	12,087,322	12,599,850	3,163,708	(8,923,614)	(73.8%)	
PARKS AND RECREATION	683,681	799,045	742,351	820,070	21,025	2.6%	
VILLAGE ADMINISTRATOR'S OFFICE - FINANCE	219,111	199,286	208,253	201,721	2,435	1.2%	
POLICE DEPARTMENT	6,097,297	6,386,511	6,565,104	6,741,108	354,597	5.6%	
PUBLIC WORKS	1,591,374	1,163,119	1,403,238	1,331,037	167,918	14.4%	
COMMUNITY DEVELOPMENT	409,358	508,344	518,750	603,112	94,768	18.6%	
<b>TOTAL</b>	<b>15,833,913</b>	<b>21,247,254</b>	<b>22,126,650</b>	<b>12,942,447</b>	<b>(8,304,807)</b>	<b>(39.1%)</b>	

NOTE: The schedule includes transfers between funds.





GENERAL FUND EXPENSES		FY2023-24		FY2024-25		\$ Change in Budget	% Change in Budget
		FY2022-23	Amended Budget	Projected Activity	Adopted Budget		
<b>SALARIES and WAGES</b>							
01-XX-XXX-102	Overtime Pay	421,331	344,540	316,835	233,729	(110,811)	(32.2%)
01-35-710-103	Part-Time Labor	33,004	15,000	28,265	36,000	21,000	140.0%
01-XX-XXX-XXX	Regular Pay	3,678,786	4,130,177	4,090,273	4,433,245	303,068	7.3%
	<b>TOTAL SALARIES and WAGES</b>	<b>4,133,121</b>	<b>4,489,717</b>	<b>4,435,373</b>	<b>4,702,974</b>	<b>213,257</b>	<b>4.7%</b>
<b>BENEFITS</b>							
01-XX-XXX-XXX	Health/Dental/Life Insurance	755,772	630,478	695,919	703,486	73,008	11.6%
01-10-400-152	ICMA Retirement Expense	-	-	42,182	-	-	-
01-XX-400-151	IMRF	211,330	265,106	194,103	298,722	33,616	12.7%
01-XX-400-147	Medicare	59,006	26,706	63,721	33,662	6,956	26.0%
01-30-630-155	Police Pension	1,186,432	1,386,048	1,432,342	1,566,034	179,986	13.0%
01-XX-400-161	Social Security	86,899	114,191	117,851	143,939	29,748	26.1%
01-XX-400-171	SUI - Unemployment	22,204	-	21,292	-	-	-
	<b>TOTAL BENEFITS</b>	<b>2,321,643</b>	<b>2,422,529</b>	<b>2,567,410</b>	<b>2,745,843</b>	<b>323,314</b>	<b>13.3%</b>
<b>COMMODITIES</b>							
01-30-630-34X	Ammunition and Weapons	26,363	35,000	29,909	25,690	(9,310)	(26.6%)
01-XX-XXX-351	Building Maintenance Supplies	23,748	4,500	2,864	6,500	2,000	44.4%
01-10-455-355	Commissary Provisions	5,677	5,000	8,240	5,000	-	-
01-30-670-331	Community Event Supplies	823	7,000	6,064	7,000	-	-
01-30-655-339	Confidential Funds	-	1,000	-	1,000	-	-
01-XX-XXX-315	Copy Service	14,855	9,600	7,200	8,000	(1,600)	(16.7%)
01-30-650-348	Drug Forfeiture - State	-	-	800	-	-	-
01-35-755-300	Emergency Equipment	600	1,500	1,785	1,500	-	-
01-30-630-309	Employee Recognition	3,829	5,000	4,857	5,000	-	-
01-XX-XXX-307	Fees/Dues/Subscriptions	125,018	60,025	108,012	75,571	15,546	25.9%
01-XX-XXX-303	Fuel/Mileage/Wash	151,216	88,825	106,865	104,450	15,625	17.6%
01-35-755-332	J.U.L.I.E	1,313	2,650	1,588	2,650	-	-
01-30-650-343	Jail Supplies	236	2,000	493	2,000	-	-
01-20-570-331	Maintenance Supplies	285	-	305	-	-	-
01-XX-XXX-301	Office Supplies	25,126	9,300	17,386	16,900	7,600	81.7%
01-20-565-341	Park Landscape Supplies	5,180	6,500	281	-	(6,500)	(100.0%)
01-XX-XXX-311	Postage and Meter Rent	10,121	11,400	17,751	13,514	2,114	18.5%
01-XX-XXX-302	Printing and Publishing	22,657	31,050	36,590	33,347	2,297	7.4%
01-20-575-119	Program Materials and Supplies	4,543	-	1,250	-	-	-
01-35-755-333	Road Signs	7,251	8,000	11,308	8,000	-	-
01-35-755-331	Salt	40,846	-	16,067	22,000	22,000	-
01-XX-XXX-304	Schools/Conference/Travel	24,903	52,000	63,491	54,550	2,550	4.9%
01-35-750-381	Stormwater Improvement Maintenance	155,225	90,000	101,649	90,000	-	-
01-35-750-328	Street and Right of Way Maintenance	4,883	-	810	-	-	-
01-35-750-338	Tree Maintenance	305,142	110,000	158,322	132,000	22,000	20.0%
01-XX-630-305	Tuition Reimbursement	590	8,000	-	-	(8,000)	(100.0%)
01-XX-XXX-345	Uniforms	29,326	38,900	38,672	39,450	550	1.4%
	<b>TOTAL COMMODITIES</b>	<b>989,756</b>	<b>587,250</b>	<b>742,559</b>	<b>654,122</b>	<b>66,872</b>	<b>11.4%</b>
<b>CONTRACTUAL SERVICES</b>							
01-30-630-202	Accreditation	6,308	4,500	4,645	4,700	200	4.4%
01-30-650-268	Animal Control	105	4,000	785	2,000	(2,000)	(50.0%)
01-25-620-251	Audit Services	35,950	31,200	34,978	33,500	2,300	7.4%
01-20-570-280	Ballfield Maintenance	9,905	12,000	3,993	12,000	-	-
01-35-755-284	Brush Pick up	34,320	37,400	24,150	25,150	(12,250)	(32.8%)
01-40-820-260	Building Plan Review and Inspection	118,321	75,050	54,033	73,512	(1,538)	(2.0%)
01-53-435-319	Chamber Directory	3,000	-	3,000	-	-	-
01-40-830-11X	Code Enforcement and Elevator Inspections	9,322	20,000	14,092	20,900	900	4.5%
01-20-585-522	Community and Special Events	37,745	50,000	51,870	55,580	5,580	11.2%
01-10-455-306	Consulting Services	103,146	115,000	-	-	(115,000)	(100.0%)
01-XX-XXX-30X	Informational Technology Services	155,448	85,200	82,875	85,850	650	0.8%
01-40-820-248	Court Reporter Fees	2,240	-	730	3,000	3,000	-
01-XX-XXX-267	Document/Storage/Scanning	22,936	16,000	14,639	15,489	(511)	(3.2%)
01-20-555-212	EDP Equipment/Software	16,885	13,200	8,434	5,680	(7,520)	(57.0%)
01-XX-XXX-263	EDP Licenses	36,254	66,760	79,683	104,523	37,763	56.6%
01-XX-XXX-305	EDP Personnel Training	1,952	-	-	-	-	-
01-XX-XXX-XXX	Energy/ComEd	30,748	30,500	31,083	32,500	2,000	6.6%
01-XX-XXX-XXX	Engineering Services and Fees	38,679	57,250	89,707	79,568	22,318	39.0%
01-35-750-290	Equipment Rental	3,046	3,000	4,369	9,500	6,500	216.7%

		FY2022-23	FY2023-24	FY2023-24	FY2024-25		
		Actual	Amended Budget	Projected Activity	Adopted Budget	\$ Change in Budget	% Change in Budget
<b>GENERAL FUND EXPENSES</b>							
<b>EXPENSES</b>							
01-35-750-290	Equipment Rental	3,046	3,000	4,369	9,500	6,500	216.7%
01-25-620-252	Financial Services	126,915	151,956	155,490	154,006	2,050	1.3%
01-30-630-245	Firing Range	6,815	5,000	3,106	5,000	-	-
01-10-480-272	Insurance - IRMA	244,962	-	269,644	-	-	-
01-XX-XXX-225	Internet/Website Hosting	67,008	66,500	87,473	88,200	21,700	32.6%
01-35-750-286	Jet Cleaning Culvert	29,543	35,000	34,451	35,000	-	-
01-XX-XXX-XXX	Landscaping	227,349	176,500	190,220	165,665	(10,835)	(6.1%)
01-XX-XXX-XXX	Legal Fees	327,090	211,600	287,856	240,400	28,800	13.6%
01-35-725-410	Maintenance	101,348	86,000	81,971	77,300	(8,700)	(10.1%)
01-XX-XXX-XXX	Maintenance - Building	93,921	105,000	274,596	309,168	204,168	194.4%
01-35-725-41X	Maintenance - Miscellaneous	333	-	-	-	-	-
01-35-745-224	Maintenance - Traffic Signals and Street Lights	20,321	7,200	16,734	11,127	3,927	54.5%
01-35-760-259	Mosquito Abatement	30,938	37,550	37,780	38,770	1,220	3.2%
01-XX-XXX-XXX	Nicor Gas (835 Midway Drive)	21,471	14,200	11,404	16,552	2,352	16.6%
01-10-471-425	Other Professional Services	-	4,200	4,200	25,000	20,800	495.2%
01-20-590-517	Parks and Recreation Senior Programs	147,611	249,050	154,335	244,000	(5,050)	(2.0%)
01-XX-XXX-131	Personnel Recruitment	4,368	2,500	14,128	5,500	3,000	120.0%
01-35-760-258	Pest Control	-	1,000	-	250	(750)	(75.0%)
01-40-820-254	Plan Review Fees	3,151	-	-	-	-	-
01-10-475-365	Public Relations	610	2,500	608	500	(2,000)	(80.0%)
01-30-675-235	Radio Dispatching	326,690	340,773	370,574	404,621	63,848	18.7%
01-30-630-246	Red Light Camera	248,548	390,000	281,572	276,700	(113,300)	(29.1%)
01-XX-XXX-XXX	Sanitary (835 Midway Drive)	1,558	2,380	2,159	2,000	(380)	(16.0%)
01-10-480-273	Self-Insurance Deductible	27,894	15,000	35,105	16,500	1,500	10.0%
01-35-740-287	Snow Removal Contract	56,104	120,000	223,230	148,400	28,400	23.7%
01-40-810-305	Special Projects	14,555	-	45,548	35,000	35,000	-
01-35-740-290	Street Sweeping Services	5,063	7,000	4,321	11,950	4,950	70.7%
01-XX-XXX-201	Telephone	49,060	50,355	40,133	47,614	(2,741)	(5.4%)
01-10-480-276	Wellness	1,854	5,000	806	2,000	(3,000)	(60.0%)
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>2,851,390</b>	<b>2,707,324</b>	<b>3,130,510</b>	<b>2,924,675</b>	<b>217,351</b>	<b>8.0%</b>
<b>SPECIAL RECREATION SERVICES</b>							
01-20-590-519	ADA Park Maintenance	-	3,000	-	-	(3,000)	(100.0%)
01-20-590-520	ADA Recreation Accomodation	5,604	-	-	-	-	-
01-20-590-518	Special Recreation Ass'n Dues	41,683	39,343	48,391	53,000	13,657	34.7%
<b>TOTAL SPECIAL RECREATION SERVICES</b>		<b>47,287</b>	<b>42,343</b>	<b>48,391</b>	<b>53,000</b>	<b>10,657</b>	<b>25.2%</b>
<b>OTHER</b>							
01-10-450-106	Bad Debt	-	-	39,442	-	-	-
01-10-455-505	Cash (Over) Short	-	-	266	-	-	-
01-10-490-799	Contingencies	209,530	237,000	329,529	90,000	(147,000)	(62.0%)
01-07-440-543	Exams	12,240	16,500	2,634	100	(16,400)	(99.4%)
<b>TOTAL OTHER</b>		<b>221,770</b>	<b>253,500</b>	<b>371,871</b>	<b>90,100</b>	<b>(163,400)</b>	<b>(64.5%)</b>
<b>CAPITAL OUTLAY</b>							
01-30-660-205	Bike Program	1,335	1,500	714	1,500	-	-
01-10-485-602	Building Improvements	14,671	5,000	-	-	(5,000)	(100.0%)
01-30-680-642	Copy Machine	19,830	-	-	-	-	-
01-10-485-611	Furniture and Office Equipment	29,610	-	-	-	-	-
01-35-765-626	Other Equipment	191	-	-	-	-	-
01-35-765-685	Street Improvements	223,836	175,000	176,718	180,500	5,500	3.1%
01-30-680-625	Vehicles	15,693	-	-	-	-	-
01-10-485-642	Village Hall Signage	191,832	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>496,998</b>	<b>181,500</b>	<b>177,432</b>	<b>182,000</b>	<b>500</b>	<b>0.3%</b>
<b>INTERFUND TRANSFERS-OUT</b>							
01-10-900-XXX	Transfer-Out	4,485,540	10,403,239	10,445,565	1,423,732	(8,979,507)	(86.3%)
<b>TOTAL TRANSFERS-OUT</b>		<b>4,485,540</b>	<b>10,403,239</b>	<b>10,445,565</b>	<b>1,423,732</b>	<b>(8,979,507)</b>	<b>(86.3%)</b>
<b>EQUIPMENT</b>							
01-30-XXX-XXX	Cameras	134,472	95,352	113,394	95,673	321	0.3%
01-35-710-405	Furniture and Office Equipment	26,014	500	5,452	1,000	500	100.0%
01-20-570-411	Maintenance - Equipment	21,878	12,000	20,408	7,508	(4,492)	(37.4%)
01-40-810-409	Maintenance - Vehicles	43,629	-	329	1,200	1,200	-
01-30-630-401	Operating Equipment	47,200	37,000	36,812	37,000	-	-
01-35-710-401	Operating Supplies and Equipment	13,215	15,000	31,144	23,620	8,620	57.5%
<b>TOTAL EQUIPMENT</b>		<b>286,408</b>	<b>159,852</b>	<b>207,539</b>	<b>166,001</b>	<b>6,149</b>	<b>3.8%</b>
<b>TOTAL GENERAL FUND EXPENSES</b>		<b>15,833,913</b>	<b>21,247,254</b>	<b>22,126,650</b>	<b>12,942,447</b>	<b>(8,304,807)</b>	<b>(39.1%)</b>

# **WATER FUND**



**FY2024-2025**

# **WATER FUND**

## **OVERVIEW**

The Water Department, a division of Public Works, manages the operation and maintenance of the Village's water meters, water distribution system, water treatment system, and elevated water towers. The Village has approximately 2,100 active water services, which are primarily residential.

## **PRIMARY SERVICES**

- Supply adequate quantities of drinking water in compliance with all applicable U.S. Environmental Protection Agency and Illinois Environmental Protection Agency requirements.
- Manage customer service to ensure all customers have continuous, high-quality, and reliable service.
- Plan, design, coordinate, and review all water infrastructure development and on-going repair and maintenance.
- Establish cost competitive water rates that ensure adequate revenues to fund operations and replacement of aging capital infrastructure.
- Ensure adequate pressure and water supply for all residents and businesses within the Village's service area.
- Locate all underground water lines as part of the Joint Utility Location Information and Excavation System (J.U.L.I.E).
- Manage construction, resident engineering, and inspection services for all water utility work.

## **Personnel**

<b>FTE</b>	<b>FY2022-2023 Actuals</b>	<b>FY2023-2024 Budget</b>	<b>FY2023-2024 Projected</b>	<b>FY2024-2025 Budget</b>
Water Department	2.0	2.0	3.3	3.6
<b>Total</b>	<b>2.0</b>	<b>2.0</b>	<b>3.3</b>	<b>3.6</b>



## Water Fund

The Village of Willowbrook provides water services to more than 2,100 customers. The Village's water supply is sourced from Lake Michigan via the Jardine Water Purification Plant and purchased through the DuPage Water Commission. The costs of supplying water to the community are primarily funded by user fees.

The Village takes pride in providing safe, reliable, and cost-efficient water services while complying with all water quality standards, as documented in the *Safe Drinking Water Act*. The water supplied by the Village complies with all Illinois Department of Public Health, United States Environmental Protection Agency, and Illinois Environmental Protection Agency standards.

### Rate Study

On September 26, 2022, the Village Board voted to amend the water billing structure and billing rates based on the water rate study. The objectives of the water rate study were a) to ensure that water rates charged to customers aligned with Village costs and b) to evaluate the long-term needs of the water system infrastructure due to aging. The effort to change was driven by the 25% increase in the DuPage Water Commission's water costs over a ten-year period. This increase is in sharp contrast to the Village Board having only approved one rate change, a 12% increase, during the same ten-year period.

The new billing structure became effective on January 1, 2023.

Historically, the Water Fund's strong reserves funded the rising costs of providing water services to the Village's residents and businesses. In FY2018-2019, the Village used a significant portion of the reserves to repaint the water tower.

### REVENUES

The FY2024-2025 budgeted revenues for the Water Operating Fund total approximately \$3.89 million, an increase of \$0.32 million over the FY2023-2024 budget.

## Water Fund (cont'd)

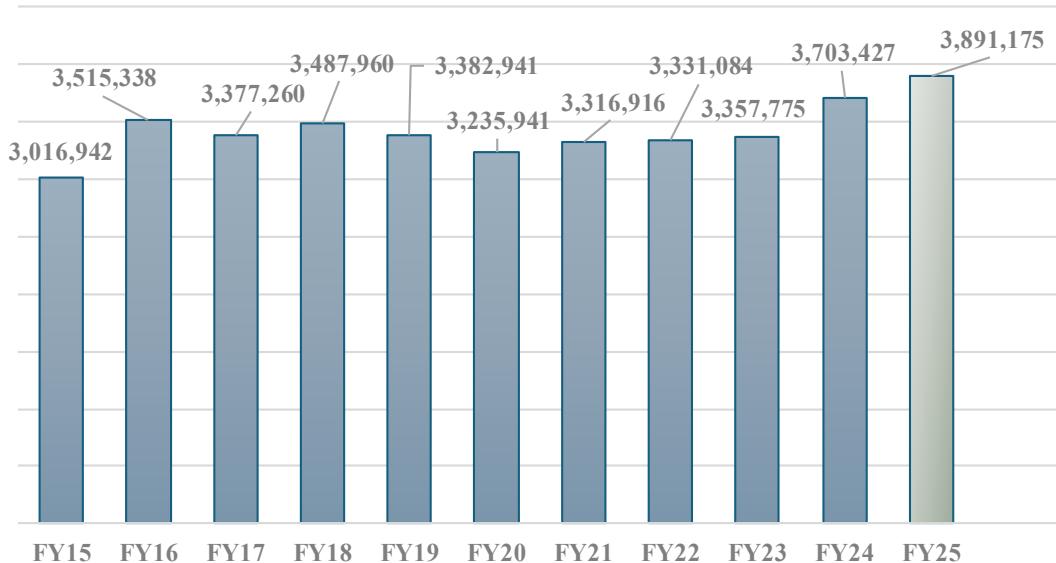
### Sources of Revenue

1. **Water Use Charges** – Water usage accounted for approximately 92% of the total projected revenue for FY2023-2024. It should be noted that the Village budgets all revenues, i.e., fixed monthly fees, water penalties, shutoff fees, etc. in the Water Usage account.

The estimated increase of \$0.32 million over FY2023-2024 is primarily due to the new fixed monthly fee plus a volume charge per 1,000 gallons.

The following chart shows water usage revenue for the past ten fiscal years and the budgeted projection for FY2024-2025.

Water Usage Revenue



2. **Other Revenues** – Other revenue sources include connection fees for water and interest income.

## Water Fund (cont'd)

The following chart shows the Water Operating Fund's total revenues by source.

Water Fund Revenues by Source	FY2023-24		FY2023-24	FY2024-25	\$ Change in Budget	% Change in Budget
	FY2022-23 Actual	Amended Budget	Projected Activity	Adopted Budget		
Charges for Services	3,357,775	3,566,638	3,703,427	3,891,175	324,537	9.1%
Fees	2,531	-	11,600	-	-	-
Investment Income	107,241	-	295,144	-	-	-
Other Revenue	741	-	-	-	-	-
<b>Total Revenues</b>	<b>3,468,287</b>	<b>3,566,638</b>	<b>4,010,171</b>	<b>3,891,175</b>	<b>324,537</b>	<b>9.1%</b>

## EXPENSES

The FY2024-2025 budgeted expenses for water services total \$3.69 million. The following is a summary review of the Water Department's significant costs.

### Personnel (Salaries and Benefits)

Salaries and benefits remain relatively consistent with the FY2023-2024 budget at approximately \$0.78 million. The 6.6% increase is primarily due to increased overtime in direct correlation to the Village's commitment to maintain favorable service levels during unscheduled occurrences, i.e. water main breaks, inclement weather, infrastructure emergencies, etc.

### Contractual Services

Contractual services will increase by approximately \$0.22 million, or 9.1%. The increase is primarily due to the cost of purchased water. Purchased water is the most significant expense in the Village's Water Fund operating budget, accounting for 46.5% of total expenses. Based on historical usage and the DuPage Water Commission rates, purchased water costs are expected to be approximately \$1.72 million, an increase of 10.0% over the FY2023-2024 budget.

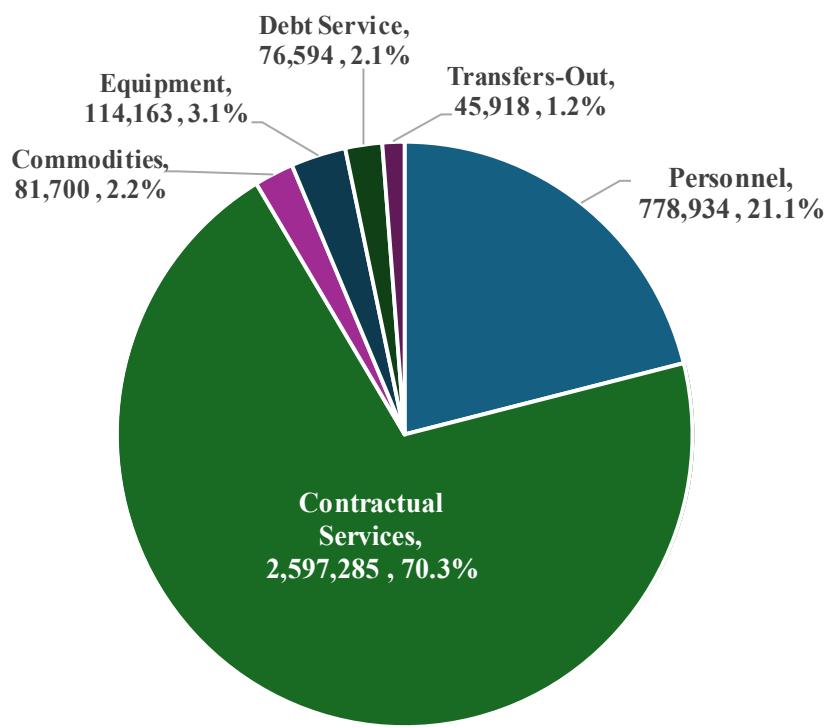
### Commodities

Commodities expense will increase \$11,500, or 16.4%, primarily due to the increase in the costs of personal protective equipment, i.e. high visibility safety vests, protective eyewear, gloves, etc.

## Water Fund (cont'd)

The following chart shows the Water Department's total expense by classification.

Water Fund Expenses by Classification	FY2022-23	FY2023-24	FY2023-24	FY2024-25	\$ Change in Budget	% Change in Budget
	Actual	Amended Budget	Projected Activity	Adopted Budget		
<b>Expenses</b>						
Personnel	830,114	730,475	661,643	778,934	48,459	6.6%
Contractual Services	2,401,074	2,381,181	2,700,716	2,597,285	216,104	9.1%
Commodities	101,218	70,200	71,177	81,700	11,500	16.4%
Contingencies	2,473	-	-	-	-	-
Equipment	80,457	120,500	65,504	114,163	(6,337)	(5.3%)
Capital Outlay	(18,500)	-	(11,370)	-	-	-
Debt Service	21,277	75,241	20,224	76,594	1,353	1.8%
Depreciation	259,833	-	257,752	-	-	-
Transfers-Out	87,192	45,918	-	45,918	-	-
<b>Total Expenses</b>	<b>3,765,137</b>	<b>3,423,515</b>	<b>3,765,646</b>	<b>3,694,594</b>	<b>271,079</b>	<b>7.9%</b>



Budgeted Expenses by Classification



<b>Water Fund</b> <b>Revenues by Classification</b>	<b>FY2022-23</b>		<b>FY2023-24</b>	<b>FY2023-24</b>	<b>FY2024-25</b>	<b>\$ Change</b> <b>in Budget</b>	<b>% Change</b> <b>in Budget</b>
	<b>Actual</b>	<b>Amended</b> <b>Budget</b>	<b>Projected</b> <b>Activity</b>	<b>Adopted</b> <b>Budget</b>			
<b>Revenues</b>							
Charges for Services	3,357,775	3,566,638	3,703,427	3,891,175	324,537	9.1%	
Connection Fees	2,531	-	11,600	-	-	-	
Investment Income	107,241	-	295,144	-	-	-	
Miscellaneous	741	-	-	-	-	-	
<b>Total Revenues</b>	<b>3,468,287</b>	<b>3,566,638</b>	<b>4,010,171</b>	<b>3,891,175</b>	<b>324,537</b>	<b>9.1%</b>	

<b>Water Fund</b> <b>Expenses by Classification</b>	<b>FY2022-23</b>		<b>FY2023-24</b>	<b>FY2023-24</b>	<b>FY2024-25</b>	<b>\$ Change</b> <b>in Budget</b>	<b>% Change</b> <b>in Budget</b>
	<b>Actual</b>	<b>Amended</b> <b>Budget</b>	<b>Projected</b> <b>Activity</b>	<b>Adopted</b> <b>Budget</b>			
<b>Expenses</b>							
Personnel	830,114	730,475	661,643	778,934	48,459	6.6%	
Contractual Services	2,401,074	2,381,181	2,700,716	2,597,285	216,104	9.1%	
Commodities	101,218	70,200	71,177	81,700	11,500	16.4%	
Contingencies	2,473	-	-	-	-	-	
Equipment	80,457	120,500	65,504	114,163	(6,337)	(5.3%)	
Capital Outlay	(18,500)	-	(11,370)	-	-	-	
Debt Service	21,277	75,241	20,224	76,594	1,353	1.8%	
Depreciation	259,833	-	257,752	-	-	-	
Transfers-Out	87,192	45,918	-	45,918	-	-	
<b>Total Expenses</b>	<b>3,765,137</b>	<b>3,423,515</b>	<b>3,765,646</b>	<b>3,694,594</b>	<b>271,079</b>	<b>7.9%</b>	

<b>Changes in Fund Balance</b>	<b>Beginning Fund Balance at 5/1</b>	<b>3,965,809</b>	<b>3,668,959</b>	<b>3,668,959</b>	<b>3,913,484</b>
Net Revenues (Expenses)		(296,850)	143,123	244,525	196,581
Ending Fund Balance at 4/30			3,668,959	3,812,082	4,110,065

**NOTE:** Refer to Department Operating Budgets Section for account detail of revenues and expenses.



WATER FUND FY2024-2025 Budget	FY2022-23		FY2023-24	FY2023-24	FY2024-25	\$ Change in Budget	% Change in Budget		
	Actual	Amended Budget	Projected Activity	Adopted Budget					
<b>REVENUES</b>									
<b>CHARGES FOR SERVICES</b>									
02-00-310-712	WATER USAGE	3,263,412	3,566,638	3,391,678	3,891,175	324,537	9.1%		
02-00-310-713	WATER PENALTIES	15,974	-	22,329	-	-	-		
02-00-310-714	WATER METER SALES	1,862	-	10,460	-	-	-		
02-00-310-716	WATER METER READING FEES	6,271	-	6,743	-	-	-		
02-00-310-717	CONSTRUCTION USAGE	400	-	2,002	-	-	-		
02-00-310-718	SHUTOFF/NSF FEE	8,515	-	20,285	-	-	-		
02-00-310-719	FIXED MONTHLY FEE	61,342	-	249,930	-	-	-		
<b>TOTAL CHARGES FOR SERVICES</b>		<b>3,357,775</b>	<b>3,566,638</b>	<b>3,703,427</b>	<b>3,891,175</b>	<b>324,537</b>	<b>9.1%</b>		
<b>INTEREST INCOME</b>									
02-00-320-108	INTEREST INCOME	107,241	-	295,144	-	-	-		
<b>TOTAL INTEREST INCOME</b>		<b>107,241</b>	<b>-</b>	<b>295,144</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>CONNECTION FEES</b>									
02-00-320-713	WATER CONNECTION FEES	2,531	-	11,600	-	-	-		
<b>TOTAL CONNECTION FEES</b>		<b>2,531</b>	<b>-</b>	<b>11,600</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>MISCELLANEOUS</b>									
02-00-320-100	OTHER INCOME	741	-	-	-	-	-		
<b>TOTAL OTHER INCOME</b>		<b>741</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>TOTAL REVENUES</b>		<b>3,468,287</b>	<b>3,566,638</b>	<b>4,010,171</b>	<b>3,891,175</b>	<b>324,537</b>	<b>9.1%</b>		
<b>EXPENSES</b>									
<b>PERSONNEL</b>									
02-50-400-147	MEDICARE	7,482	4,590	7,432	4,773	183	4.0%		
02-50-400-151	IMRF	157,645	52,715	(34,835)	54,824	2,109	4.0%		
02-50-400-161	SOCIAL SECURITY	22,839	19,626	23,077	20,411	785	4.0%		
02-50-400-161	SUI-UNEMPLOYMENT	3,358	-	-	-	-	-		
02-50-401-101	SALARIES - PERMANENT EMPLOYEES	413,909	455,295	489,866	473,507	18,212	4.0%		
02-50-401-102	OVERTIME	56,132	30,000	50,014	50,440	20,440	68.1%		
02-50-401-103	PART-TIME LABOR	19,387	20,000	18,902	20,800	800	4.0%		
02-50-401-126	SALARIES - CLERICAL	22,025	-	5,148	-	-	-		
02-50-401-141	HEALTH/DENTAL/LIFE INSURANCE	105,259	75,349	75,384	78,363	3,014	4.0%		
02-50-630-155	POLICE PENSION	22,078	72,900	26,655	75,816	2,916	4.0%		
<b>TOTAL PERSONNEL</b>		<b>830,114</b>	<b>730,475</b>	<b>661,643</b>	<b>778,934</b>	<b>48,459</b>	<b>6.6%</b>		
<b>CONTRACTUAL SERVICES</b>									
02-50-401-201	PHONE-TELEPHONE	1,649	4,000	2,990	8,040	4,040	101.0%		
02-50-401-302	PRINTING AND PUBLISHING	4,844	-	8,763	9,000	9,000	-		
02-50-401-303	FUEL/MILEAGE/WASH	1,794	5,000	4,841	10,800	5,800	116.0%		
02-50-401-304	SCHOOLS/CONFERENCE/TRAVEL	-	1,500	1,660	3,700	2,200	146.7%		
02-50-401-307	FEES/DUES/SUBSCRIPTIONS	9,086	14,150	36,423	3,724	(10,426)	(73.7%)		
02-50-401-309	FINANCIAL SERVICES	112,560	99,374	100,310	102,355	2,981	3.0%		
02-50-401-310	SPECIAL PROJECTS	10,589	18,400	41,817	-	(18,400)	(100.0%)		
02-50-401-311	POSTAGE AND METER RENT	3,337	-	9,238	10,000	10,000	-		
02-50-401-315	UNIFORMS	2,638	2,500	355	2,500	-	-		
02-50-405-245	ENGINEERING SERVICES	9,685	10,000	12,987	19,800	9,800	98.0%		
02-50-410-501	REIMBURSE OVERHEAD GENERAL FUND	2,708	-	-	-	-	-		
02-50-417-212	EDP EQUIPMENT/SOFTWARE	21,000	-	-	-	-	-		
02-50-417-263	EDP LICENSES	5,912	-	1,353	41,456	41,456	-		
02-50-420-206	ENERGY-ELECTRIC PUMP	3,750	7,500	2,411	7,500	-	-		
02-50-420-362	SAMPLING ANALYSIS	2,035	2,500	2,124	13,805	11,305	452.2%		
02-50-420-491	PUMP INSPECTION/REPAIR/MAINTENANCE	5,672	1,000	2,640	1,200	200	20.0%		
02-50-420-575	PURCHASE OF WATER	1,579,019	1,561,067	1,727,177	1,717,460	156,393	10.0%		
02-50-425-474	WELLHOUSE REPAIRS AND MAINTENANCE	6,466	7,000	8,007	9,500	2,500	35.7%		

<b>WATER FUND</b> <b>FY2024-2025 Budget</b>		<b>FY2023-24</b>		<b>FY2023-24</b>		<b>FY2024-25</b>		<b>\$ Change</b> <b>in Budget</b>	<b>% Change</b> <b>in Budget</b>
		<b>FY2022-23</b>	<b>Amended</b>	<b>Projected</b>	<b>Adopted</b>	<b>Budget</b>	<b>in Budget</b>		
		<b>Actual</b>	<b>Budget</b>	<b>Activity</b>	<b>Budget</b>	<b>in Budget</b>	<b>% Change</b>		
02-50-425-485	REPAIRS & MAINTENANCE-STANDPIPE/PUMPHOUSE	811	-	-	-	-	-	-	-
02-50-430-276	LEAK SURVEYS	9,178	10,000	12,170	23,585	13,585	135.9%		
02-50-430-277	WATER DISTRIBUTION REPAIRS/MAINTENANCE	327,994	250,000	356,142	295,000	45,000	18.0%		
02-50-430-280	SPOILS HAULING SERVICES	173,127	150,000	210,395	205,000	55,000	36.7%		
02-50-430-281	STREET IMPROVEMENT SERVICES	104,327	90,000	95,444	98,000	8,000	8.9%		
02-50-435-278	METERS FLOW TESTING	2,893	-	88	14,860	14,860	-		
02-50-450-106	BAD DEBT EXPENSE	-	-	8,729	-	-	-		
02-50-460-213	GIS	-	147,190	54,652	-	(147,190)	(100.0%)		
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>2,401,074</b>	<b>2,381,181</b>	<b>2,700,716</b>	<b>2,597,285</b>	<b>216,104</b>	<b>9.1%</b>		
<b>COMMODITIES</b>									
02-50-401-301	OFFICE SUPPLIES	1,589	200	-	200	-	-		
02-50-420-361	CHEMICALS	160	-	318	500	500	-		
02-50-428-475	MATERIALS & SUPPLIES-STANDPIPE/PUMPHOUSE	8,428	5,500	5,289	5,500	-	-		
02-50-430-401	OPERATING EQUIPMENT	7,559	4,500	4,378	17,500	13,000	288.9%		
02-50-430-476	MATERIALS AND SUPPLIES-DISTRIBUTION	83,482	60,000	61,192	58,000	(2,000)	(3.3%)		
<b>TOTAL COMMODITIES</b>		<b>101,218</b>	<b>70,200</b>	<b>71,177</b>	<b>81,700</b>	<b>11,500</b>	<b>16.4%</b>		
<b>OTHER</b>									
02-50-449-799	CONTINGENCIES	2,473	-	-	-	-	-		
<b>TOTAL OTHER</b>		<b>2,473</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>EQUIPMENT</b>									
02-50-401-350	VEHICLE MAINTENANCE	57,470	45,000	43,552	35,663	(9,337)	(20.7%)		
02-50-435-461	NEW METERING EQUIPMENT	14,663	5,500	1,005	8,000	2,500	45.5%		
02-50-435-462	METER REPLACEMENT	8,324	15,000	-	15,500	500	3.3%		
02-50-440-694	DISTRIBUTION SYSTEM REPLACEMENT	-	55,000	20,947	55,000	-	-		
<b>TOTAL EQUIPMENT</b>		<b>80,457</b>	<b>120,500</b>	<b>65,504</b>	<b>114,163</b>	<b>(6,337)</b>	<b>(5.3%)</b>		
<b>CAPITAL OUTLAY</b>									
02-50-440-700	CAPITAL OUTLAY-CAPITALIZED	(18,500)	-	(11,370)	-	-	-		
<b>TOTAL CAPITAL OUTLAY</b>		<b>(18,500)</b>	<b>-</b>	<b>(11,370)</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>DEBT SERVICE</b>									
02-50-449-104	PRINCIPAL - BOND	-	11,829	-	11,829	-	-		
02-50-449-106	PRINCIPAL - IEPA LOAN	-	41,055	-	42,408	1,353	3.3%		
02-50-449-102	INTEREST - BOND	8,652	8,964	8,383	8,964	-	-		
02-50-449-105	INTEREST - IPA LOAN	12,625	13,393	11,841	13,393	-	-		
<b>TOTAL DEBT SERVICE</b>		<b>21,277</b>	<b>75,241</b>	<b>20,224</b>	<b>76,594</b>	<b>1,353</b>	<b>1.8%</b>		
<b>DEPRECIATION</b>									
02-50-449-101	DEPRECIATION EXPENSE	259,833	-	257,752	-	-	-		
<b>TOTAL DEPRECIATION EXPENSE</b>		<b>259,833</b>	<b>-</b>	<b>257,752</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>TRANSFERS-OUT</b>									
02-50-900-110	TRANSFER TO CAPITAL PROJECTS	87,192	-	-	-	-	-		
02-50-900-112	TRANSFER TO DEBT SERVICE	-	45,918	-	45,918	-	-		
<b>TOTAL TRANSFERS -OUT</b>		<b>87,192</b>	<b>45,918</b>	<b>-</b>	<b>45,918</b>	<b>-</b>	<b>-</b>		
<b>TOTAL EXPENSES</b>		<b>3,765,138</b>	<b>3,423,515</b>	<b>3,765,646</b>	<b>3,694,594</b>	<b>271,079</b>	<b>7.9%</b>		

# GENERAL FUND OPERATING BUDGETS



**FY2024-2025**

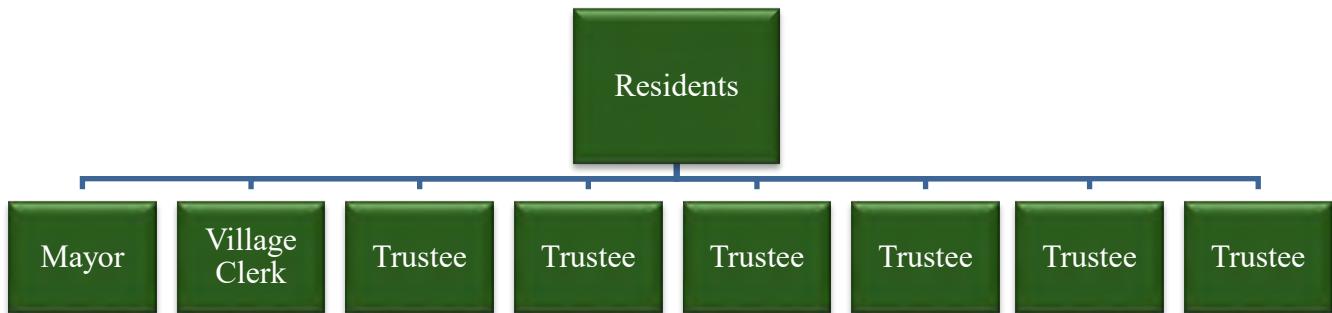


# Village Board of Trustees



**FY2024-2025 Operating Budget**

# VILLAGE BOARD OF TRUSTEES



The Village Board of Trustees (Board) is the governing body responsible for creating Village policies and procedures and overseeing all legislative-related matters. The Mayor serves as the Chairperson at the Board of Trustees meetings and appoints residents to various advisory commissions and boards. Each of the Trustees are elected at large on a staggered four-year term. The Village Clerk is an elected official and responsible for keeping Village records.

The Board of Trustees has the following additional responsibilities.

- Adopting ordinances and resolutions according to proper legal procedures.
- Being a representative of the Village at community functions and ceremonial occasions.
- Supporting the Liquor Commissioner and its commission on liquor concepts, licensing, and enforcement.
- Establishes Village policy and provides directions to the Village Administrator.

## Personnel

FTE	FY2022-2023 Actuals	FY2023-2024 Budget	FY2023-2024 Projected	FY2024-2025 Budget
Village Board of Trustees	8.0	8.0	8.0	8.0
<b>Total</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>



Village Board of Trustees Expenses by Classification	FY2023-24		FY2023-24		FY2024-25	
	FY2022-23	Amended	Projected	Adopted	\$ Change	% Change
	Actual	Budget	Activity	Budget	in Budget	in Budget
Personnel	84,107	73,048	79,861	73,048	-	-
Commodities	9,462	6,300	4,694	5,600	(700)	(11.1%)
Contractual Services	-	500	315	350	(150)	(30.0%)
<b>TOTAL</b>	<b>93,569</b>	<b>79,848</b>	<b>84,870</b>	<b>78,998</b>	<b>(850)</b>	<b>(1.1%)</b>

Village Board of Trustees	FY2023-24		FY2023-24		FY2024-25	
	FY2022-23	Amended	Projected	Adopted	\$ Change	% Change
	Actual	Budget	Activity	Budget	in Budget	in Budget
<b>EXPENDITURES</b>						
<b>PERSONNEL</b>						
01-05-400-147	MEDICARE	1,146	1,260	1,111	1,260	-
01-05-400-161	SOCIAL SECURITY	4,900	5,390	4,791	5,390	-
01-05-400-171	SUI - UNEMPLOYMENT	-	-	394	-	-
01-05-410-101	SALARY - MAYOR & VILLAGE BOARD	68,400	65,508	65,410	65,508	-
01-05-410-125	SALARY - VILLAGE CLERK	8,400	-	7,200	-	-
01-05-410-141	LIFE INSURANCE - ELECTED OFFICIALS	1,261	890	954	890	-
<b>TOTAL PERSONNEL</b>		<b>84,107</b>	<b>73,048</b>	<b>79,861</b>	<b>73,048</b>	<b>-</b>
<b>COMMODITIES</b>						
01-05-410-301	OFFICE SUPPLIES	102	200	14	100	(100) (50.0%)
01-05-410-302	PRINTING & PUBLISHING	214	-	-	-	-
01-05-410-303	FUEL/MILEAGE/WASH	-	100	-	-	(100) (100.0%)
01-05-410-304	SCHOOLS/CONFERENCES/TRAVEL	2,233	2,000	1,405	1,500	(500) (25.0%)
01-05-410-307	FEES/DUES/SUBSCRIPTIONS	6,913	4,000	3,276	4,000	-
<b>TOTAL COMMODITIES</b>		<b>9,462</b>	<b>6,300</b>	<b>4,694</b>	<b>5,600</b>	<b>(700) (11.1%)</b>
<b>CONTRACTUAL SERVICES</b>						
01-05-410-201	PHONE - TELEPHONES	-	500	-	350	(150) (30.0%)
01-05-420-365	PUBLIC RELATIONS	-	-	315	-	-
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>-</b>	<b>500</b>	<b>315</b>	<b>350</b>	<b>(150) (30.0%)</b>
<b>TOTAL VILLAGE BOARD OF TRUSTEES</b>		<b>93,569</b>	<b>79,848</b>	<b>84,870</b>	<b>78,998</b>	<b>(850) (1.1%)</b>

# **Board of Police Commissioners**



## **CURRENT MEMBERS**

Joseph E. Heery, Chairman

Thomas E. Sailer, Secretary

Nicholas Azzo, Commissioner

**FY2024-2025 Operating Budget**

# BOARD OF POLICE COMMISSIONERS

Illinois Compiled Statutes require all municipalities with a population of 5,000 or more to have a Board of Police Commissioners (Board). The Village Mayor appoints three residents to serve as Board members for a three-year staggered term. The Village Administrator has non-voting status and serves as the official liaison between the Village and the Board.

The Board of Police Commissioners has several responsibilities that include some, but not all, of the following:

- Adopt minimum hiring qualifications.
- Conduct eligibility examinations.
- Help in weighing oral interview scores.
- Administer oral interview testing for promotions.
- Conduct hearings on matters that affect sworn police officers.





Board of Police Commissioners Expenses by Classification	FY2022-23		FY2023-24	FY2023-24	FY2024-25	\$ Change in Budget	% Change in Budget
	Actual	Amended Budget	Projected Activity	Adopted Budget			
Personnel	392	304	329	296	(8)	(2.6%)	
Contractual Services	-	5,000	-	1,000	(4,000)	(80.0%)	
Commodities	673	1,975	1,271	1,297	(678)	(34.3%)	
Other	12,240	16,500	2,634	100	(16,400)	(99.4%)	
<b>TOTAL</b>	<b>13,305</b>	<b>23,779</b>	<b>4,234</b>	<b>2,693</b>	<b>(21,086)</b>	<b>(88.7%)</b>	

Board of Police Commissioners	FY2022-23		FY2023-24	FY2023-24	FY2024-25	\$ Change in Budget	% Change in Budget		
	Actual	Amended Budget	Projected Activity	Adopted Budget					
<b>EXPENDITURES</b>									
<b>PERSONNEL</b>									
01-07-400-147	MEDICARE	2	14	2	14	-	-		
01-07-400-161	SOCIAL SECURITY	9	62	9	62	-	-		
01-07-435-148	LIFE INSURANCE - COMMISSIONERS	381	228	318	220	(8)	(3.5%)		
<b>TOTAL PERSONNEL</b>		<b>392</b>	<b>304</b>	<b>329</b>	<b>296</b>	<b>(8)</b>	<b>(2.6%)</b>		
<b>CONTRACTUAL SERVICES</b>									
01-07-435-239	FEES - BOPC ATTORNEY	-	5,000	-	1,000	(4,000)	(80.0%)		
<b>TOTAL CONTRACTUAL SERVICES</b>			<b>5,000</b>		<b>1,000</b>	<b>(4,000)</b>	<b>(80.0%)</b>		
<b>COMMODITIES</b>									
01-07-435-301	OFFICE SUPPLIES	-	100	-	-	(100)	(100.0%)		
01-07-435-302	PRINTING & PUBLISHING	298	1,000	871	397	(603)	(60.3%)		
01-07-435-304	SCHOOLS/CONFERENCES/TRAVEL	-	500	-	500	-	-		
01-07-435-307	FEES/DUES/SUBSCRIPTIONS	375	375	400	400	25	6.7%		
<b>TOTAL COMMODITIES</b>		<b>673</b>	<b>1,975</b>	<b>1,271</b>	<b>1,297</b>	<b>(678)</b>	<b>(34.3%)</b>		
<b>OTHER</b>									
01-07-440-542	EXAMS - WRITTEN	5,150	-	-	-	-	-		
01-07-440-543	EXAMS - PHYSICAL	2,796	16,500	2,634	100	(16,400)	(99.4%)		
01-07-440-544	EXAMS - PSYCHOLOGICAL	3,934	-	-	-	-	-		
01-07-440-545	EXAMS - POLYGRAPH	360	-	-	-	-	-		
<b>TOTAL OTHER</b>		<b>12,240</b>	<b>16,500</b>	<b>2,634</b>	<b>100</b>	<b>(16,400)</b>	<b>(99.4%)</b>		
<b>TOTAL BOARD OF POLICE COMMISSIONERS</b>		<b>13,305</b>	<b>23,779</b>	<b>4,234</b>	<b>2,693</b>	<b>(21,086)</b>	<b>(88.7%)</b>		

# **Village Administrator's Office**

## **Administration Department**



**FY2024-2025 Operating Budget**

## VILLAGE ADMINISTRATOR'S OFFICE – ADMINISTRATION



The Village Administrator, appointed by the Village Board of Trustees (Village Board), manages the Village Administrator's Office (VAO), which includes the Administration and Finance Departments. The following are some of the Administration Department's primary responsibilities.

- Implements the Village's strategic plan and manages the programs and policies created by the Village Board.
- Manages the operations of all Village departments by promoting a vision; guiding department managers; and communicating so that a) sound policy decisions are made; b) issues are minimized; c) actions are recommended and c) delivery of Village services are maintained or improved.
- Coordinates the Village's economic development plans.
- Leads strategic, consistent, and timely external and internal communication and public outreach through various forms of media.
- Monitors safety performance and works with departments to continually improve Village safety.
- Identifies and prioritizes legislative initiatives.

- Provides support to the Mayor and Board of Trustees through overseeing the Village's goals, managing the Village's agenda process, preparing reports, making recommendations, and providing timely and accurate responses to Village Board issues.
- Recruits new employees for new positions and provides professional, technical, and administrative support for hiring and onboarding.
- Establishes, maintains, and manages a comprehensive compensation package through compensation analysis and review.

## Personnel

FTE	FY2022-2023 Actuals	FY2023-2024 Budget	FY2023-2024 Projected	FY2024-2025 Budget
Administration	5.00	5.75	5.75	5.75
<b>Total</b>	<b>5.00</b>	<b>5.75</b>	<b>5.75</b>	<b>5.75</b>



## Budget Highlights, Accomplishments, and Goals

### FY2023-2024 Accomplishments and Highlights

- Implemented Village-wide Employee Engagement Activities, bringing staff from all departments together.
- Successfully administered and presented the 2023 Citizen Survey
- Evaluated the previous outsourced communications model and successfully implemented an internal communications model utilizing current staff abilities.
- Currently in the process of implementing Local Administrative Adjudication, the first Administrative Adjudication hearing is scheduled for April 18, 2024.
- Implemented Merit Pay for non-union employees.
- Digitized all non-union Personnel Files.
- Created a Capital Improvement Program Guide.
- Initiated the creation of a Water Utility Customer Portal, with the expectation for this portal to go live in early May 2024.
- Conducted Comprehensive Plan Update workshops alongside the Community Development Department.
- Implemented a Management Training Program amongst all departments to better track employee performance metrics.
- Implemented several staff training programs that span all departments.
- Implemented Public Works general OSHA training.
- Assisted in the expansion of Active Adult Programming.
- Completed the Tree City USA application, awaiting official recognition as a Tree City USA member community.
- Secured two IGA (Intergovernmental) partnerships for shared services:
- Custodial Services Agreement with Gower School District
- Snow/Ice Removal Agreement with Indian Prairie Public Library

### FY2024-2025 Budget Highlights and Goals

- Assist in the management of all CIP projects for 2024-2025.  
Assist in the management of all Park Redevelopment Projects (Borse Phase II, Creekside, and Farmingdale)
- Oversee the final stages of the Comprehensive Plan Update.
- Expand staff training and professional development programs.
- Successfully roll out the new Water Utility Customer Portal.
- Oversee the analysis and implementation of a building permit software.
- Research and analyze the potential installation of a Veteran's Memorial.
- Assist Public Works with a long-term beautification plan.
- Assist Public Works in the creation of a Stormwater Master Plan.
- Assist Public Works in a leasing analysis of all Village vehicles.
- Assist Public Works in the creation of an update to the Water Infrastructure Master Plan.

**Note:** Additional accomplishments and goals are listed in the Strategic Plan, which can be found in the Introduction section of the budget.



VAO - Administration Expenses by Classification	FY2022-23		FY2023-24	FY2023-24	FY2024-25	\$ Change in Budget	% Change in Budget
	Actual	Budget	Amended	Projected	Adopted		
PERSONNEL	708,510	825,483	726,447	960,895	135,412	16.4%	
CONTRACTUAL SERVICES	1,002,667	572,250	939,400	628,381	56,131	9.8%	
COMMODITIES	86,702	49,350	116,199	60,700	11,350	23.0%	
OTHER	206,942	232,000	369,237	90,000	(142,000)	(61.2%)	
CAPITAL OUTLAY	235,857	5,000	-	-	(5,000)	(100.0%)	
TRANSFERS TO OTHER FUNDS	4,485,540	990,740	10,445,564	1,423,732	432,992	43.7%	
<b>TOTAL</b>	<b>6,726,218</b>	<b>2,674,823</b>	<b>12,596,847</b>	<b>3,163,708</b>	<b>488,885</b>	<b>18.3%</b>	



VAO - ADMINISTRATION		FY2022-23		FY2023-24		FY2024-25		\$ CHANGE	% CHANGE		
		ACTUAL	BUDGET	AMENDED	PROJECTED	ADOPTED	BUDGET				
<b>FY2024-2025 Budget</b>											
<b>EXPENDITURES</b>											
<b>PERSONNEL</b>											
01-10-400-147	MEDICARE	6,903	8,142	7,149	9,328	1,186	1,186	14.6%			
01-10-400-151	IMRF	88,926	104,052	65,126	113,627	9,575	9,575	9.2%			
01-10-400-152	ICMA RETIREMENT EXPENSE	-	-	42,182	-	-	-	-			
01-10-400-161	SOCIAL SECURITY	26,216	34,814	32,125	37,581	2,767	2,767	7.9%			
01-10-400-171	SUI - UNEMPLOYMENT	2,211	-	4,067	-	-	-	-			
01-10-455-101	SALARIES - MANAGEMENT STAFF	176,190	534,523	372,023	643,277	108,754	108,754	20.3%			
01-10-455-102	OVERTIME	4,171	2,500	-	2,613	113	113	4.5%			
01-10-455-106	ASST VILLAGE ADMINISTRATOR	220,520	-	80,177	-	-	-	-			
01-10-455-126	SALARIES - CLERICAL	66,980	-	-	-	-	-	-			
01-10-455-141	HEALTH/DENTAL/LIFE INSURANCE	116,393	141,452	123,597	154,469	13,017	13,017	9.2%			
<b>TOTAL PERSONNEL</b>		<b>708,510</b>	<b>825,483</b>	<b>726,447</b>	<b>960,895</b>	<b>135,412</b>	<b>135,412</b>	<b>16.4%</b>			
<b>CONTRACTUAL SERVICES</b>											
01-10-455-131	PERSONNEL RECRUITMENT	3,846	1,500	1,122	500	(1,000)	(1,000)	(66.7%)			
01-10-455-201	PHONE - TELEPHONES	15,166	17,500	10,530	12,000	(5,500)	(5,500)	(31.4%)			
01-10-455-266	CODIFY ORDINANCES	27,592	181,600	12,542	-	(181,600)	(181,600)	(100.0%)			
01-10-455-306	CONSULTING	78,890	115,000	-	-	(115,000)	(115,000)	(100.0%)			
01-10-471-252	FINANCIAL SERVICES	1,315	-	-	-	-	-	-			
01-10-471-253	CONSULTING FEES - CLERICAL	18,876	-	-	-	-	-	-			
01-10-480-272	INSURANCE - IRMA	244,963	-	269,644	-	-	-	-			
01-10-480-273	SELF-INSURANCE - DEDUCTIBLE	27,894	15,000	35,105	16,500	1,500	1,500	10.0%			
01-10-480-276	WELLNESS	1,854	5,000	806	2,000	(3,000)	(3,000)	(60.0%)			
01-10-460-212	EDP EQUIPMENT SOFTWARE	-	5,000	885	-	(5,000)	(5,000)	(100.0%)			
01-10-460-225	INTERNET/WEBSITE HOSTING	36,920	37,000	37,157	45,500	8,500	8,500	23.0%			
01-10-460-263	EDP LICENSES	19,419	16,500	29,612	60,500	44,000	44,000	266.7%			
01-10-460-267	DOCUMENT STORAGE/SCANNING	22,936	3,000	(2,239)	5,839	2,839	2,839	94.6%			
01-10-460-305	EDP PERSONNEL TRAINING	952	-	-	-	-	-	-			
01-10-460-306	CONSULTING SERVICES - IT	155,448	85,200	82,875	15,300	(69,900)	(69,900)	(82.0%)			
01-53-435-319	CHAMBER DIRECTORY	3,000	-	-	-	-	-	-			
01-10-470-239	FEES - VILLAGE ATTORNEY	236,736	-	246,899	200,000	200,000	200,000	-			
01-10-470-241	FEES - SPECIAL ATTORNEY	8,952	-	2,193	-	-	-	-			
01-10-470-242	FEES - LABOR COUNSEL	25,646	-	1,672	-	-	-	-			
01-10-471-425	OTHER PROFESSIONAL SERVICES	-	4,200	4,200	25,000	20,800	20,800	495.2%			
01-10-475-365	PUBLIC RELATIONS	610	2,500	293	500	(2,000)	(2,000)	(80.0%)			
01-10-466-228	MAINTENANCE - BUILDING	64,226	75,000	200,957	235,500	160,500	160,500	214.0%			
01-10-466-236	NICOR GAS (835 MIDWAY)	3,118	3,000	2,501	4,692	1,692	1,692	56.4%			
01-10-466-240	ENERGY/COMED (835 MIDWAY)	3,749	3,000	1,930	4,000	1,000	1,000	33.3%			
01-10-466-251	SANITARY (835 MIDWAY)	560	750	716	550	(200)	(200)	(26.7%)			
01-10-466-293	LANDSCAPE - VILLAGE HALL	-	1,500	-	-	(1,500)	(1,500)	(100.0%)			
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>1,002,667</b>	<b>572,250</b>	<b>939,400</b>	<b>628,381</b>	<b>56,131</b>	<b>56,131</b>	<b>9.8%</b>			
<b>COMMODITIES</b>											
01-10-455-301	OFFICE SUPPLIES	12,836	5,500	5,310	5,100	(400)	(400)	(7.3%)			
01-10-455-302	PRINTING, PUBLISHING & TRANSCRIPTION	2,304	5,500	12,269	7,500	2,000	2,000	36.4%			
01-10-455-303	FUEL/MILEAGE/WASH	3,044	750	3,058	2,400	1,650	1,650	220.0%			
01-10-455-304	SCHOOLS/CONFERENCES/TRAVEL	6,370	7,500	20,316	10,000	2,500	2,500	33.3%			
01-10-455-307	FEES/DUES/SUBSCRIPTIONS	28,609	10,000	51,216	20,000	10,000	10,000	100.0%			
01-10-455-311	POSTAGE & METER RENT	4,330	5,000	11,156	3,200	(1,800)	(1,800)	(36.0%)			
01-10-455-315	COPY SERVICE	1,350	3,600	1,800	2,000	(1,600)	(1,600)	(44.4%)			
01-10-455-355	COMMISSARY PROVISION	5,677	5,000	8,240	5,000	-	-	-			
01-10-466-351	BUILDING MAINTENANCE SUPPLIES	22,181	3,500	2,834	5,500	2,000	2,000	57.1%			
01-10-630-305	TUITION REIMBURSEMENT	-	3,000	-	-	(3,000)	(3,000)	(100.0%)			
<b>TOTAL COMMODITIES</b>		<b>86,702</b>	<b>49,350</b>	<b>116,199</b>	<b>60,700</b>	<b>11,350</b>	<b>11,350</b>	<b>23.0%</b>			
<b>OTHER</b>											
01-00-430-799	CONTINGENCIES	98,656	-	-	-	-	-	-			
01-10-450-106	BAD DEBT EXPENSE	-	-	39,442	-	-	-	-			
01-10-455-505	CASH (OVER)/SHORT	-	-	266	-	-	-	-			
01-10-490-799	CONTINGENCIES	108,286	232,000	329,529	90,000	(142,000)	(142,000)	(61.2%)			
<b>TOTAL OTHER</b>		<b>206,942</b>	<b>232,000</b>	<b>369,237</b>	<b>90,000</b>	<b>(142,000)</b>	<b>(142,000)</b>	<b>(61.2%)</b>			

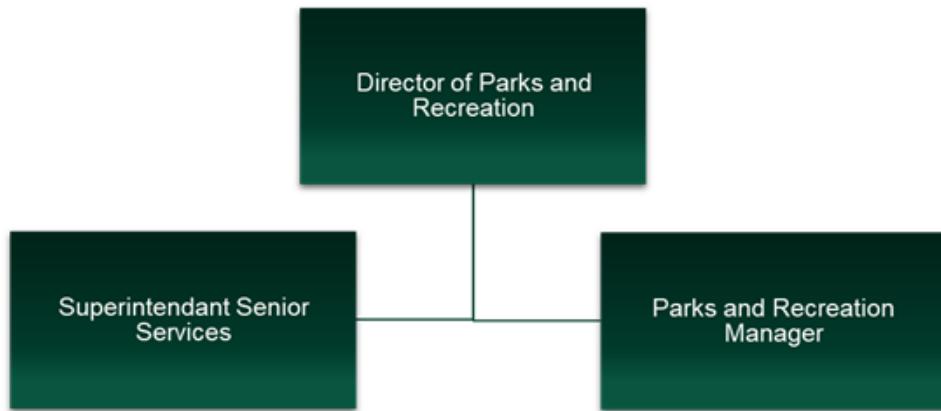
VAO - ADMINISTRATION	FY2023-24						FY2024-25			
	FY2022-23	AMENDED	PROJECTED	ADOPTED	\$ CHANGE	% CHANGE				
FY2024-2025 Budget	ACTUAL	BUDGET	ACTIVITY	BUDGET	IN BUDGET	IN BUDGET				
<b>EXPENDITURES</b>										
<b>CAPITAL OUTLAY</b>										
01-10-485-602	BUILDING IMPROVEMENTS	14,671	5,000	-	-	(5,000)	(100.0%)			
01-10-485-511	FURNITURE & OFFICE EQUIPMENT	29,610	-	-	-	-	-			
01-10-485-642	VILLAGE HALL SIGNAGE	191,576	-	-	-	-	-			
<b>TOTAL CAPITAL OUTLAY</b>		<b>235,857</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>(5,000)</b>	<b>(100.0%)</b>			
<b>TOTAL ADMINISTRATION BEFORE TRANSFERS TO OTHER FUNDS</b>		<b>2,240,678</b>	<b>1,684,083</b>	<b>2,151,283</b>	<b>1,739,976</b>	<b>55,893</b>	<b>3.3%</b>			
<b>TRANSFERS TO OTHER FUNDS</b>										
01-10-900-110	TRANSFER TO CAPITAL PROJECTS	3,448,180	-	2,679,333	387,820	387,820	-			
01-10-900-112	TRANSFER TO DEBT SERVICE - 2015	322,709	280,739	323,065	325,361	44,622	15.9%			
01-10-900-113	TRANSFER TO SERIES 2022B TAXABLE BOND	520,453	363,905	363,905	169,455	(194,450)	(53.4%)			
01-10-900-115	TRANSFER TO SERIES 2022A TAX-EXEMPT BOND	194,198	346,096	346,096	541,096	195,000	56.3%			
01-10-900-116	TRANSFER TO OPPORTUNITY RESERVE FUND	-	-	6,733,166	-	-	-			
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>		<b>4,485,540</b>	<b>990,740</b>	<b>10,445,564</b>	<b>1,423,732</b>	<b>432,992</b>	<b>43.7%</b>			
<b>TOTAL VAO - ADMINISTRATION</b>		<b>6,726,218</b>	<b>2,674,823</b>	<b>12,596,846</b>	<b>3,163,708</b>	<b>488,885</b>	<b>18.3%</b>			

## **Parks and Recreation**



**FY2024-2025 Operating Budget**

# PARKS AND RECREATION



The Parks and Recreation Department is primarily responsible for keeping the Village's three parks – Borse Memorial Community Park; Midway Park; Farmingdale Terrace Park; and Creekside Park – in good condition. The Department is also responsible for managing the recreational activities and community-wide events that are sponsored by the Village. The following are common classifications and descriptions of Parks and Recreation responsibilities.

- **Conservation** – Protects open space, manages land and resources, and conserves the environment. Conservation also includes preserving wildlife habitats, protecting trees, and reducing air pollution.
- **Recreation** – Plans, organizes, manages, and promotes Village-wide recreational activities, i.e., athletic events, leagues, and free play.
- **Community Events** – Plans and manages community events and programs.
- **Maintenance** – Preserves the condition of the Village parks and related facilities.
- **Community Relations** – Communicates with community members and organizes the use of athletic resources.
- **Health and Wellness** – Supports public access to physical activity opportunities.

## Personnel

FTE	FY2022-2023 Actuals	FY2023-2024 Budget	FY2023-2024 Projected	FY2024-2025 Budget
Parks and Recreation	2.00	4.00	3.50	3.50
<b>Total</b>	<b>2.00</b>	<b>4.00</b>	<b>3.50</b>	<b>3.50</b>



## **Parks and Recreation Department Budget Highlights, Accomplishments, and Strategic Goals and Priorities**

### **FY2023-2024 Budget Highlights**

- Projected Department revenue of \$80,000.
- Projected expenditures to be underbudget.
- Awarded a \$600,000 Open Space Lands Acquisition Development grant for Borse Memorial Community Park – Phase II.
- Earned \$300,000 of revenue.
- Continued to expand the Active Adults program.
- Continued to invest in community and special events for Village residents.

### **FY2023-2024 Accomplishments / Highlights**

- Organized five open house meetings for park projects (2 – Farmingdale Terrace Park; 2 – Creekside Park; and 1 – Borse Memorial Community Park).
- Increased registrations to 2,207, which was a 26% increase from prior fiscal year.
- Offered the following new special events:
  - Neighborhood Nights
  - Glow Rider
  - Watermelons on Water
  - New Years' Eve Baby Bash
  - Daddy/Daughter Dance
  - Mommy and Me
  - Superhero Dance Party
  - Golden Egg Scavenger Hunt
- Managed the process of changing from being a Special Recreation Association member to a Southeast Area Special Parks and Recreation (SEASPAR) member.
- Developed a strategic partnership with Darien Park District and Village of Hinsdale to expand the Active Adult Program.
- Developed and implemented a new *Strategic Plan*.
- Collaborated on the development of the *Village Marketing Plan*.
- Managed the construction projects for Midway Park and Borse Memorial Community Park – Phase I, which included the construction of permeable paver parking lot and drainage restoration.
- Increased resident participation rate by 84.9% for the Active Adult Program (thru January 2024).

**Parks and Recreation Department**  
**Budget Highlights, Accomplishments, and Strategic Goals and Priorities (cont'd)**

The strategic goals and priorities for FY2024-2025 are as follows:

- a. Develop a recreation program that tries to meet the needs of all age groups.
- b. Provide promotional material through two seasonal brochures, the Village web page, Village newsletters, social media, Channel 6, flyers, and press releases.
- c. Improve recreational opportunities through partnerships with other agencies.
- d. Provide professional support to the Gateway Special Recreation Association.
- e. Coordinate projects with Village Staff and independent contractors.
- f. Develop plans for upgrading existing facilities.
- g. Coordinate and watch the use of park facilities by community groups and the public.
- h. Maintain records for recreation programming, park maintenance and long-range planning.

The broad goals noted in the *Organizational Goals, Strategic Plan and Long-Term Financial Overview* are addressed on a departmental level by the following activities:

**1. Provide financial stability:**

- In August 2015, we entered into an Intergovernmental agreement with the Burr Ridge Park District for them to take over programming until the renovation of the Community Resource Center building is complete. The Intergovernmental agreement has been amended to reflect the current state of both agencies. The Active Adult program is run by the Village of Willowbrook and serves the residents of Burr Ridge, Darien, and Hinsdale through partnership agreements. Residents of all these Villages will receive resident fee rates for programs. Burr Ridge Park District and Village of Willowbrook will be able to share four pages in the others seasonal program guide.

**Performance Measure: Agency Partnerships**

Host Agency	2024-2025 Programs Hosted Goal	2023-24 Programs Hosted Actual	2023-24 Programs Hosted Goal	2022-23 Programs Hosted Actual	2022-23 Programs Hosted Goal	2021-22 Programs Hosted Actual
Willowbrook	150	136	120	53		
Burr Ridge PD				37	38	38

## **Parks and Recreation Department Goals, Objectives, and Accomplishments (cont'd)**

Programs with multiple sessions offered are counted as multiple programs. Due to the COVID-19 Pandemic, the programs hosted by Burr Ridge in FY 2020-21 were suspended. However, in November 2021, the Village moved forward with an Active Adult Program. In May 2022, a new Director of Parks and Recreation was hired to bring more internal programming and offerings to the Village. The goal is to introduce a variety of different programming through contracted vendors, partnerships, and internal staffing.

- Aid in the supervision of contractors who perform maintenance services in park facilities; the Village relies heavily on outsourcing to reduce employee costs such as salaries, pensions, insurance, and payroll taxes.
- Update the current process and procedures for park inspections and documentation of those inspections to increase the Village's score on the IRMA assessment.
- Research grant opportunities, i.e., OSLAD, DCEO, and GIGO and complete applications for Borse Park Project- Phase III
- The Department has been using the services of Active Network for registering patrons for programs and events and facility scheduling. For Fiscal Year (May 1, 2023 to April 30, 2024) the Department has taken in 2,382 total registrations for programs and events.
- Program was redeveloped, and four memorial benches have been bought in the last year.
- Midway Park Project was budgeted at \$2,200,000.00 and came in under budget at \$1,800,000.00. The grand opening for the park is scheduled for May 23, 2024

### **Performance Measure: Sponsorship Revenue**

	2024-25 Goal	2023-24 Actual	2023-24 Goal	2022-23 Actual	2022-23 Goal	2021-22 Actual
\$ Received	\$10,000	\$11,850	\$8000	\$8000	\$10,000	\$2,650

### **2. Public involvement in department services:**

- A Parks and Recreation Master Plan update took place in 2023 along with a Strategic Plan and Marketing plan that were adopted later in 2023.
- Complete the park projects at Farmingdale Terrace Park, Creekside Park, and Borse Community Park – Phase III.
- Offer 180+ unique programs and achieve at least a 60% run rate.
- Achieve 1,650 registrations, which would be 10% over FY2023-2024.

## Parks and Recreation Department Goals, Objectives, and Accomplishments (cont'd)

- Implement wiffle ball leagues and more recreational opportunities for Midway Park.
- Develop community program and/or event opportunities with SEASPAR.

### PARKS & RECREATION DEPARTMENT Seasonal Registrations for 2023-24

To measure the success of the Parks and Recreation Department in achieving its goal of *improving recreational opportunities for Village residents*, the department analyzes the enrollment trends in the various programs offered by the Village, thereby continuing programs that are used and focusing efforts on revamping or developing new programs. The following table illustrates the enrollment figures of the Village's Park programs over the past six years, with programs that were not offered in a year greyed out:

Program	2022-23 Total Enrollment
Active Adult trips	336
Active Adult social programs	990
Active Adult fitness classes	85
Bingo (offered each month)	488
Co-Rec 16" Softball	12 teams
Easter Egg Hunt	400+ Kids
Elf Tryouts	11
Family Fishing Day	13 families
Flashlight Easter Egg Hunt	49
Movie Night	100
Park Permits	23
Light Up the Night children's registrations	150
Santa Sleigh Visits	40
Pumpkin Flotilla	5
You Got Egg'd	10
Daddy Daughter Dance	26
Mommy & Me Superhero Dance	19
Mug Run	18
Neighborhood Nights	43 families
<b>Total Programs Offered</b>	<b>248</b>
<b>Total Programs Ran</b>	<b>136</b>
<b>Total Registrations/ Participants</b>	<b>2,382</b>

**Note A:** The Tree Lighting Ceremony was renamed “Light Up the Night” in 2021

### **3. Analyze and fund infrastructure needs:**

- Work with the Village Board, Village Administrator & Mayor in the development of meeting the long-range recreational needs of Village residents by providing input into the development of various park capital improvement projects. Staff reviewed the 2013-2017 Park Master Plan and updated the plan through FY 2022. Director Kleefisch completed the new comprehensive Master Plan for 2023-2028. The document consists of five sections: Parks and Recreation Department Overview. Section Two: Finances, Section Three: Recreation Programs and Services, Section Four: Park Site Analysis, Section Five: Parks and Recreation Development Issues, and Section Six Project Identification and Strategy. This document will serve as a guide for the Departments efforts for the next five years.
- Work cooperatively with the Public Works Department to support Village parks by meeting with public works employees on a continual basis to discuss the completion of playground and park related maintenance tasks. Meetings are held on a regular basis to discuss park-related issues. A calendar software-based system was also implemented to note when parks would be reserved for parties and thus need post-event inspection and clean-up. With Active Network, staff will be able to generate weekly and monthly schedules for public works so that they can plan accordingly to rental schedules and facility use.
- Director Kleefisch created and implemented a budget program to help staff with programming expenses, revenue projections and fee calculations. The budget template helps staff in properly naming program expenditures and ensures that programs are profitable.
- Create a business plan model and analysis for pickleball courts.

**Note:** Additional accomplishments and goals are listed in the Strategic Plan, which can be found in the Introduction section of the budget.



<b>Parks and Recreation</b> <b>Expenses by Classification</b>	<b>FY2022-23</b>		<b>FY2023-24</b>	<b>FY2023-24</b>	<b>FY2024-25</b>	
	<b>Actual</b>	<b>Amended Budget</b>	<b>Projected Activity</b>	<b>Adopted Budget</b>	<b>\$ Change in Budget</b>	<b>% Change in Budget</b>
PERSONNEL	313,907	317,242	340,798	328,612	11,370	3.6%
CONTRACTUAL SERVICES	272,883	400,410	311,124	407,560	7,150	1.8%
SPECIAL RECREATION SERVICES	47,287	42,343	48,391	53,000	10,657	25.2%
COMMODITIES	27,727	27,050	21,628	23,390	(3,660)	(13.5%)
EQUIPMENT	21,878	12,000	20,408	7,508	(4,492)	(37.4%)
CAPITAL OUTLAY	-	-	-	-	-	-
<b>TOTAL</b>	<b>683,681</b>	<b>799,045</b>	<b>742,350</b>	<b>820,070</b>	<b>21,025</b>	<b>2.6%</b>



PARKS AND RECREATION FY2024-2025 Budget		FY2022-23	FY2023-24	FY2023-24	FY2024-25	\$ Change in Budget	% Change in Budget			
		Actual	Amended Budget	Projected Activity	Adopted Budget					
<b>EXPENDITURES</b>										
<b>PERSONNEL</b>										
01-20-400-147	MEDICARE	3,580	3,368	3,580	3,520	152	4.5%			
01-20-400-151	IMRF	35,374	48,219	39,123	50,389	2,170	4.5%			
01-20-400-161	SOCIAL SECURITY	15,310	14,401	15,867	15,049	648	4.5%			
01-20-400-171	SUI - UNEMPLOYMENT	1,546	-	487	-	-	-			
01-20-550-101	SALARIES - PERMANENT EMPLOYEES	243,603	232,271	258,947	243,565	11,294	4.9%			
01-20-550-102	OVERTIME	-	5,500	-	2,000	(3,500)	(63.6%)			
01-20-550-141	HEALTH/DENTAL/LIFE INSURANCE	10,870	13,320	22,795	13,919	599	4.5%			
01-20-550-148	LIFE INSURANCE - COMMISSIONERS	-	163	-	170	7	4.3%			
01-20-570-102	OVERTIME	2,317	-	-	-	-	-			
01-20-570-103	PART TIME - LABOR	1,307	-	-	-	-	-			
<b>TOTAL PERSONNEL</b>		<b>313,907</b>	<b>317,242</b>	<b>340,798</b>	<b>328,612</b>	<b>11,370</b>	<b>3.6%</b>			
<b>CONTRACTUAL SERVICES</b>										
01-20-455-201	PHONE - TELEPHONES	919	1,500	188	1,500	-	-			
01-20-555-212	EDP EQUIPMENT/SOFTWARE	15,498	5,200	-	5,680	480	9.2%			
01-20-555-263	EDP LICENSES	-	480	150	-	(480)	(100.0%)			
01-20-555-308	INFORMATIONAL TECHNOLOGY SERVICES	-	-	-	5,100	5,100	-			
01-20-565-342	LANDSCAPE MAINTENANCE SERVICES	53,293	80,000	99,017	81,200	1,200	1.5%			
01-20-570-235	NICOR GAS (825 MIDWAY)	6,751	2,000	1,088	2,000	-	-			
01-20-570-250	SANITARY (825 MIDWAY)	200	180	484	500	320	177.8%			
01-20-570-280	BALLFIELD MAINTENANCE	9,905	12,000	3,993	12,000	-	-			
01-20-570-281	CONTRACTED MAINTENANCE & LANDSCAPING	960	-	-	-	-	-			
01-20-575-517	SENIORS PROGRAM-SUMMER	2,049	-	-	-	-	-			
01-20-585-522	COMMUNITY EVENTS	15,896	50,000	50,790	55,580	5,580	11.2%			
01-20-585-523	SPECIAL EVENTS	21,849	-	1,080	-	-	-			
01-20-590-517	ACTIVE ADULT PROGRAM	145,563	249,050	154,335	244,000	(5,050)	(2.0%)			
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>272,883</b>	<b>400,410</b>	<b>311,124</b>	<b>407,560</b>	<b>7,150</b>	<b>1.8%</b>			
<b>SPECIAL RECREATION SERVICES</b>										
01-20-590-518	SPECIAL RECREATION ASS'N PROGRAM DUES	41,683	39,343	48,391	53,000	13,657	34.7%			
01-20-590-519	ADA PARK MAINTENANCE	-	3,000	-	-	(3,000)	(100.0%)			
01-20-590-520	ADA RECREATION ACCOMODATION	5,604	-	-	-	-	-			
<b>TOTAL SPECIAL RECREATION SERVICES</b>		<b>47,287</b>	<b>42,343</b>	<b>48,391</b>	<b>53,000</b>	<b>10,657</b>	<b>25.2%</b>			
<b>COMMODITIES</b>										
01-20-455-307	FEES DUES SUBSCRIPTIONS	-	-	697	1,260	1,260	-			
01-20-510-303	FUEL/MILEAGE/WASH	297	-	-	750	750	-			
01-20-550-301	OFFICE/GENERAL PROGRAM SUPPLIES	5,985	1,500	2,775	1,500	-	-			
01-20-550-302	PRINTING & PUBLISHING	10,821	18,000	15,661	16,000	(2,000)	(11.1%)			
01-20-550-303	FUEL/MILEAGE/WASH	-	750	6	-	(750)	(100.0%)			
01-20-550-304	SCHOOL/CONFERENCES/TRAVEL	-	-	354	2,230	2,230	-			
01-20-550-311	POSTAGE & METER RENT	2	300	300	1,200	900	300.0%			
01-20-565-341	PARK LANDSCAPE SUPPLIES	5,180	6,500	281	-	(6,500)	(100.0%)			
01-20-570-331	MAINTENANCE SUPPLIES	285	-	305	-	-	-			
01-20-570-345	UNIFORMS	614	-	-	450	450	-			
01-20-575-119	SUMMER PROGRAM MATERIALS & SUPPLIES	4,220	-	1,250	-	-	-			
01-20-565-352	REIMB EXPENSES - MEMORIAL PROGRAM	323	-	-	-	-	-			
<b>TOTAL COMMODITIES</b>		<b>27,727</b>	<b>27,050</b>	<b>21,628</b>	<b>23,390</b>	<b>(3,660)</b>	<b>(13.5%)</b>			
<b>EQUIPMENT</b>										
01-20-570-411	MAINTENANCE - EQUIPMENT	21,878	12,000	20,408	7,508	(4,492)	(37.4%)			
<b>TOTAL PARKS AND RECREATION</b>		<b>683,681</b>	<b>799,045</b>	<b>742,350</b>	<b>820,070</b>	<b>21,025</b>	<b>2.6%</b>			

## Finance Department



**FY2024-2025 Operating Budget**

# VILLAGE ADMINISTRATOR'S OFFICE

## FINANCE DEPARTMENT



The Finance Department is a vital function that provides management with the data needed to make informed business decisions. The Department is primarily responsible for keeping accurate records of the Village's financial history, which includes, but is not limited to, keeping daily records, reviewing information, and preparing monthly financial reports. The Finance Department also has the following responsibilities.

- Assist in preparing the *Annual Operating Budget* and *Capital Improvement Plan*.
- Ensure that the Village has adequate funds for its operations and that the Village vendors and debtors are paid timely.
- Implement and support adequate internal controls.
- Manage the annual financial statement audit and support other external audits.
- Maintain financial records based on standards prescribed by the Governmental Accounting Standards Board and prepare financial statements in accordance with generally accepted accounting principles.
- Process bi-weekly payroll.
- Account for revenues and expenditures of all Village funds and monitor revenues and expenditures against budgets.
- Manage and account for debt service payments and financial investments.

The two positions in the Finance Department are outsourced.



## Budget Highlights, Accomplishments, and Goals

### **FY2023-2024 Accomplishments and Highlights**

- Received the Government Finance Officer's Association's (GFOA) Triple Crown Award for the first time since its inception by the GFOA. The GFOA's *Triple Crown Program* recognizes and encourages excellence in financial reporting by state and local governments. The award can have a direct impact on how rating agencies assess a government's financial practices when issuing bonds.

The award is given to local governments that have received the following three awards.

- Certificate of Achievement for Excellence in Financial Reporting Award
  - Popular Annual Financial Reporting Award
  - Distinguished Budget Presentation Award
- Expanded the Village Administrator's Office staff accounting roles.
  - For the second consecutive year, the Village used the Intergovernmental Risk Management Agency (IRMA) reserve to fund the annual risk insurance premium.

### **FY2024-2025 Budget Highlights and Goals**

- Review all Finance Department responsibilities and assign/reassign responsibilities to improve efficiencies.
- Consolidate cash accounts, where reasonable.
- Explore upgrading BS&A software.
- Expand the use of the budget module for the next fiscal year budget.



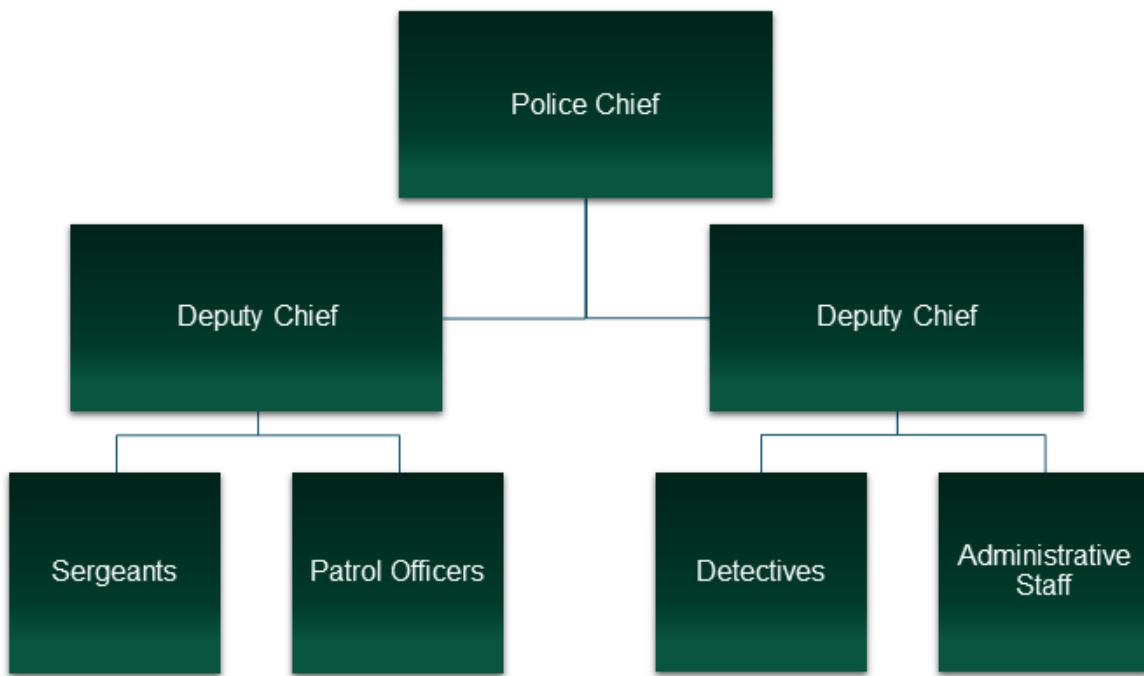
VAO - Finance Department Expenses by Classification	FY2022-23		FY2023-24	FY2023-24	FY2024-25	\$ Change in Budget	% Change in Budget
	Actual	Amended Budget	Projected Activity	Adopted Budget			
PERSONNEL	54,345	-	43	-	-	-	-
COTRACTUAL SERVICES	161,550	198,936	202,521	200,006	1,070	0.5%	
COMMODITIES	3,216	350	5,689	1,715	1,365	390.0%	
<b>TOTAL</b>	<b>219,111</b>	<b>199,286</b>	<b>208,253</b>	<b>201,721</b>	<b>2,435</b>		<b>1.2%</b>
VAO - FINANCE DEPARTMENT FY2024-2025 Budget	FY2022-23		FY2023-24	FY2023-24	FY2024-25	\$ Change in Budget	% Change in Budget
	ACTUAL	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET			
<b>EXPENDITURES</b>							
<b>PERSONNEL</b>							
01-25-400-147 MEDICARE	614	-	-	-	-	-	-
01-25-400-151 IMRF	9,201	-	-	-	-	-	-
01-25-400-161 SOCIAL SECURITY	2,627	-	-	-	-	-	-
01-25-400-171 SUI - UNEMPLOYMENT	298	-	43	-	-	-	-
01-25-610-101 SALARIES - MANAGEMENT STAFF	3,692	-	-	-	-	-	-
01-25-610-126 SALARIES - CLERICAL	37,913	-	-	-	-	-	-
<b>TOTAL PERSONNEL</b>	<b>54,345</b>	<b>-</b>	<b>43</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CONTRACTUAL SERVICES</b>							
01-25-615-263 EDP LICENSES	-	12,780	12,053	12,500	(280)	(2.2%)	
01-25-615-267 DOCUMENT STORAGE/SCANNING	-	3,000	-	-	(3,000)	(100.0%)	
01-25-620-251 AUDIT SERVICES	35,950	31,200	34,978	33,500	2,300	7.4%	
01-25-620-252 FINANCIAL SERVICES	125,600	151,956	155,490	154,006	2,050	1.3%	
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>161,550</b>	<b>198,936</b>	<b>202,521</b>	<b>200,006</b>	<b>1,070</b>	<b>0.5%</b>	
<b>COMMODITIES</b>							
01-25-610-301 OFFICE SUPPLIES	953	-	343	-	-	-	-
01-25-610-302 PRINTING AND PUBLISHING	1,064	-	371	500	500	-	
01-25-610-304 SCHOOLS/CONFERENCES/TRAVEL	-	-	180	-	-	-	
01-25-610-307 FEES/DUES/SUBSCRIPTIONS	1,055	350	4,595	1,215	865	247.1%	
01-25-610-311 POSTAGE AND METER RENT	144	-	200	-	-	-	
<b>TOTAL COMMODITIES</b>	<b>3,216</b>	<b>350</b>	<b>5,689</b>	<b>1,715</b>	<b>1,365</b>	<b>390.0%</b>	
<b>TOTAL VAO - FINANCE DEPARTMENT</b>	<b>219,111</b>	<b>199,286</b>	<b>208,253</b>	<b>201,721</b>	<b>2,435</b>		<b>1.2%</b>

## Police Department



**FY2024-2025 Operating Budget**

# POLICE DEPARTMENT



The Village of Willowbrook Police Department (Police Department) provides the following primary services to the Village residents and businesses.

- Processes crime scenes and prepares evidence for lab analysis and court proceedings.
- Enforces traffic laws to keep roads and streets safe.
- Provides emergency dispatch services.
- Proactively responds to community issues, prevents crime, and arrests violators.
- Provides technical traffic accident investigations.
- Investigates crime, including violent, property, financial, and cyber.
- Investigates juvenile-related crimes and school-based incidents.
- Keeps police reports and processes Freedom of Information Act (FOIA) requests.

The Police Department is accredited by the *Commission on Accreditation for Law Enforcement Agencies* (CALEA).

## Personnel

FTE	FY2022-2023 Actuals	FY2023-2024 Budget	FY2023-2024 Projected	FY2024-2025 Budget
Police Department				
Police Officers	27.00	23.75	23.75	24.70
Civilians	2.00	2.85	2.85	3.80
<b>Total</b>	<b>29.00</b>	<b>26.60</b>	<b>26.60</b>	<b>28.50</b>



## Budget Highlights, Accomplishments, and Goals

### FY2023-2024 Accomplishments and Highlights

- Hired a Community Service Officer, a new Deputy Chief, and four patrol officers.
- Implemented quarterly labor management meetings to help improve communication with the collective bargaining unit. These meetings led to setting up a retirement health savings plan and a twelve-hour shift trial.
- Administered the *National Incident-Based Reporting System* (NIBRS) for crime reporting and became *NIBRS* compliant in Fall 2023.
- Implemented new initiatives and updated existing ones, i.e., Shop with a Cop, Employee Awards.
- Completed two annual web-based *Commission on Accreditation for Law Enforcement Agencies* (CALEA) on-line assessments (October 2023).
- Increased narcotics enforcement by forming a partnership that includes DuPage Metropolitan Enforcement Group and the Willowbrook Police Department patrol and tactical units.
- Used traffic crash data to recognize areas for increased enforcement.

### FY2024-2025 Budget Highlights and Goals

- Reduction in overtime by approximately \$77,000 due to twelve-hour shift implementation and full staff.
- Increase in personnel costs by approximately \$119,000, or 2.2%, due to twelve-hour shifts and full staff.
- Explore grant options for various equipment purchases, i.e., drones; virtual reality; bulletproof vest replacement; and various training equipment.
- Use shared services and Village facilities to host more in-house training to decrease training costs.
- Streamline fleet facility management in collaboration with the Public Works Department to minimize expenditures.

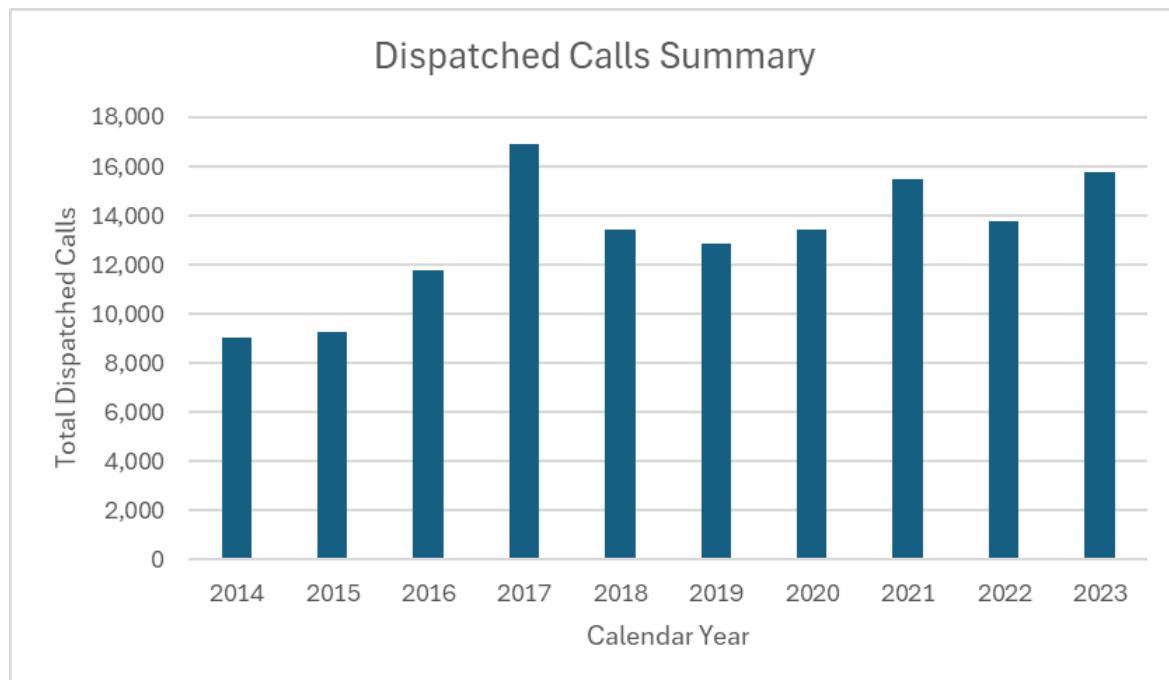
**Note:** Additional accomplishments and goals are listed in the Strategic Plan, which can be found in the Introduction section of the budget.

# Police Department

## Performance Measures

The Willowbrook Police Department serves the residents and visitors of the Village of Willowbrook (Village) in a professional, effective, and commendable manner. Willowbrook. The Department's high-quality employee service and dedication meets the new challenges that have afforded themselves to the Department and the community. The high quality of service and expectations of the community are the goals of each member of the Department. Recognizing the skills of our officers is our greatest resource for services. By developing a partnership with the community, we will continue to make Willowbrook a safe and pleasant place to live and work.

To serve the community and measure the Department's effectiveness in meeting the community's needs, the Police Department prepares an annual report which includes the following methods of measurement:

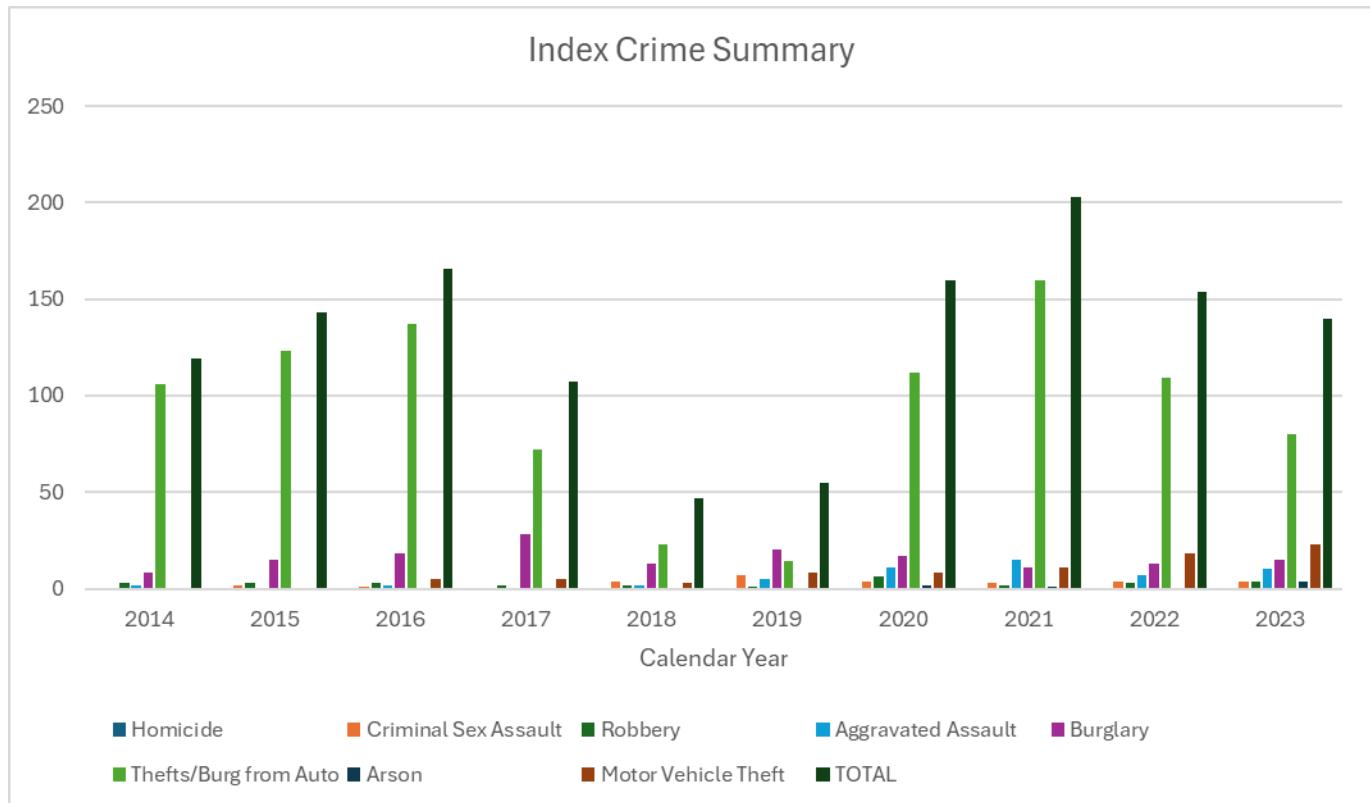


### **Total Dispatched Calls**

Calendar Year:	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Total Dispatched Calls	9,015	9,289	11,773	16,936	13,432	12,872	13,440	15,473	13,785	15,744

The Village began using a new dispatching agency, DuPage Public Safety Communications (DU-COMM), as of May 1, 2016; formerly the Village used Southwest Central Dispatch. The figures above include calls for traffic accidents, animal control and other minor incidents. This accounts for the increase of 2,484 incident numbers compared to 2015. Since 2016 the call volume has stayed consistent.

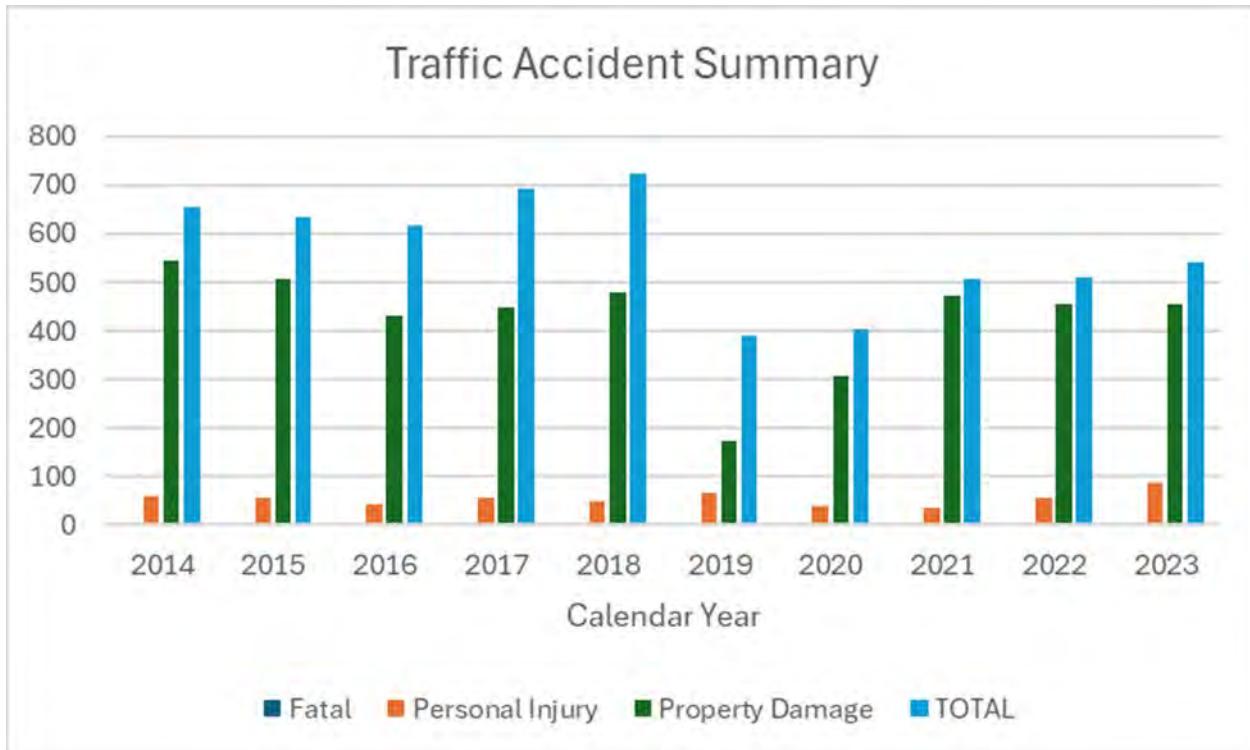
## Index Crime Comparison



Index Crime Summary										
Year:	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Homicide	0	0	0	0	0	0	0	0	0	0
Criminal Sex Assault	0	2	1	0	4	7	4	3	4	4
Robbery	3	3	3	2	2	1	6	2	3	4
Aggravated Assault	2	0	2	0	2	5	11	15	7	10
Burglary	8	15	18	28	13	20	17	11	13	15
Thefts/Burg from Auto	106	123	137	72	23	14	112	160	109	80
Arson	0	0	0	0	0	0	2	1	0	4
Motor Vehicle Theft	0	0	5	5	3	8	8	11	18	23
TOTAL	119	143	166	107	47	55	160	203	154	140

The Index Crime Comparison is a measure of the most often committed crimes within the Village. A surge in a particular type of crime could cause the department to focus more efforts on preventative measures, community awareness and officer training in that area. In 2022, the Village saw an increase in automobile thefts. In the upcoming fiscal year, the Willowbrook Police Department hopes to see those numbers drop due to an increase in our License Plate Reader Camera Program and the implementation of a Tactical Team of officers to conduct covert patrols.

## Traffic Accident Summary

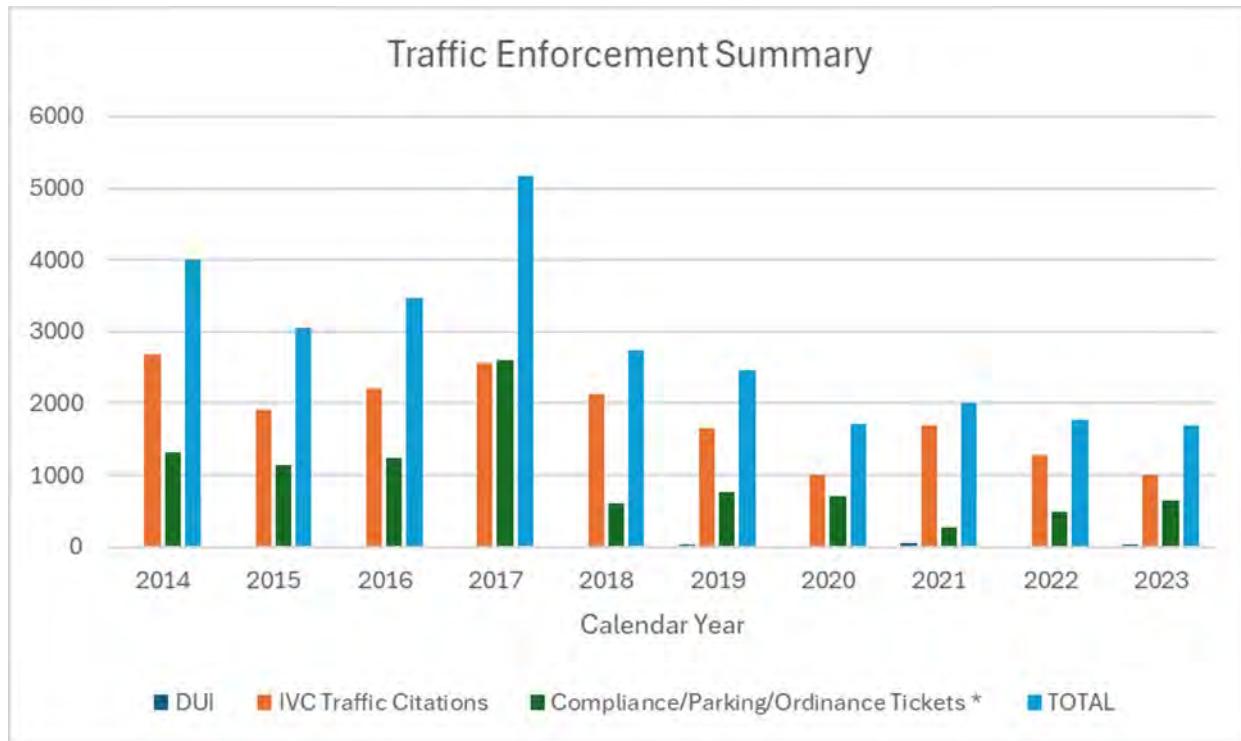


Traffic Accident Summary											
Year:	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Fatal	0	1	0	0	0	0	0	0	0	0	0
Personal Injury	59	55	44	58	50	66	38	35	57	87	
Property Damage	546	508	431	447	479	173	308	471	454	455	
TOTAL	655	634	616	692	722	389	402	506	511	542	

The traffic accident summary measures the effects of vehicular accidents in the Village; also tracked, but not pictured above, are statistics on the major intersections of the Village where most accidents occur. This analysis was a driving factor behind the Village implementing red light cameras at three intersections in town during 2009.

Traffic accidents have been on the rise since 2018, encouraging the Department to look at contributing factors. Many of the accidents within the Village occur on Illinois Route 83 and indicate speed as a contributing factor. The continual presence of marked patrol vehicles along the roadways deters poor driving habits and increases safety awareness and defensive driving habits. An increase in selective enforcement actions will also aid with accident prevention measures.

## Traffic Enforcement Summary



\*2021 Compliance/Parking/Ordinance ticket counts from 1/1/2021-5/1/2021 unavailable

The traffic enforcement summary measures the number of tickets issued for various violations. In part, it corresponds to the department's staffing levels as fewer officers on the street in previous years showed a decline in tickets written. The same situation occurred in 2015 as three seasoned officers retired and were replaced by new officers that spent time in the police academy and riding along with senior officers rather than being out on the street writing citations. In 2020 the department was also short staffed for a part of the year until 5 officers were hired in October 2020 (3 replacements, 2 new positions). A third new position was added in March 2021. The increase in staffing in 2021 also contributed to an increase in DUI enforcement. The decreases seen in 2022 and 2023 can be attributed to workforce issues and an increase in patrol obligations.

The Willowbrook Police Department is dedicated to reducing the number of traffic fatalities and injuries through traffic enforcement. These efforts focus on the major contributors of accidents, which include the following: seat belt usage, speeding, impaired motorists (DUI), and distracted driving.

## Other Police Program Data

### **TRAINING UPDATE**

Ongoing and continued specialized training is a priority with the police department. Officers received over 4,600 hours of in-service training which included Law Review, Range Training, Less Lethal Training, Hazardous and Bloodborne Pathogen Training and other various applicable specialties.

In continuing professional career training and specialties, the department takes a proactive approach to training officers. In preparation for future retirements, the officers' training needs to be established and being strong proponents of training should accomplish this. Our compliment of trained, experienced officers will continue. This allows our newer officers to not only receive the required certification but also glean from the senior Officers experience to make a more well-rounded officer.

In 2023, the Department also began a training initiative involving surrounding agencies. Our officers partnered with officers from surrounding jurisdictions to conduct real-life scenario-based training for active threats. This training is vital for our officer's preparation in the event an active threat situation occurs in our area.



## **LICENSE PLATE RECOGNITION & RETAIL SECURITY CAMERAS**

The Willowbrook Police Department continued to expand its footprint of Flock Safety License Plate Recognition (LPR) cameras throughout the town in 2023. We currently have 15 of these cameras providing a valuable resource tool for law enforcement efforts in our region. Flock Safety's LPR cameras provide 24/7 monitoring and assist law enforcement agencies locating stolen motor vehicles, protecting against property crime, and violent crime. These cameras have proven to be a useful tool in solving and investigating numerous crimes across multiple jurisdictions.

In addition, the Department was awarded grant funding through the Illinois Attorney General's Office in 2023 to combat organized retail crime. With this funding several high-resolution cameras were purchased to be deployed in 2024 at various retail locations throughout town.

more.



## **COMMUNITY-ORIENTED POLICING MISSION**

In 2023, the Willowbrook Police Department continued its community-oriented policing mission with the newly established Community Oriented Policing Unit (COPs). The purpose of this dedicated group of officers is to decrease crime by increasing awareness in our communities. The COPs unit attended various neighborhood functions including homeowner's association meetings to conduct presentations on crime trends and any other topics related to law enforcement.

The goal of the unit is to foster positive interactions, work through problem solving, and establish partnerships within the Village of Willowbrook. In 2023 the COPs unit was able to host 8 community meetings in the new Village of Willowbrook Community Resource Center which were well received. The unit also extended their offerings to various businesses in town as well as partnered with the Village of Willowbrook Parks and Recreation Department to develop seminars and programs based on feedback from the community.

### **Willowbrook Police Department** **Community Policing Unit**



Sergeant Biggs



Sergeant Robles



Officer J. Lopez



Officer Cledon



Officer Benson



Officer N. Lopez

## **POLICE AND COMMUNITY ACTIVITIES**

This year the Department strongly focused on collaboration with the growing Village of Willowbrook Parks and Recreation Department. These community-oriented collaborations were strengthened by the addition of a Community Service Officer and will continue to grow in 2024.





<b>Police Department Expenses by Classification</b>	<b>FY2022-23</b>	<b>FY2023-24</b>	<b>FY2023-24</b>	<b>FY2024-25</b>	<b>\$ Change in Budget</b>	<b>% Change in Budget</b>
	<b>Actual</b>	<b>Amended Budget</b>	<b>Projected Activity</b>	<b>Adopted Budget</b>		
Personnel	4,786,113	5,101,086	5,274,100	5,392,694	291,608	5.7%
Contractual Services	731,644	897,273	885,247	960,626	63,353	7.1%
Commodities	296,444	254,300	252,583	253,616	(684)	(0.3%)
Equipment	246,237	132,352	152,461	132,673	321	0.2%
Capital Outlay	36,858	1,500	714	1,500	-	
<b>TOTAL</b>	<b>6,097,295</b>	<b>6,386,511</b>	<b>6,565,106</b>	<b>6,741,109</b>	<b>354,598</b>	<b>5.6%</b>



POLICE DEPARTMENT FY2024-2025 Budget		FY2022-23 Actual	FY2022-23 Amended Budget	FY2023-24 Projected Activity	FY2024-25 Adopted Budget	\$ Change in Budget	% Change in Budget
<b>EXPENDITURES</b>							
<b>PERSONNEL</b>							
01-30-400-147	MEDICARE	42,212	8,096	46,511	50,039	41,943	518.1%
01-30-400-151	IMRF	26,114	27,719	33,509	41,757	14,038	50.6%
01-30-400-161	SOCIAL SECURITY	18,386	34,615	40,001	21,795	(12,820)	(37.0%)
01-30-400-171	SUI - UNEMPLOYMENT	15,541	-	13,878	-	-	-
01-30-630-101	SALARIES - PERMANENT EMPLOYEES	2,334,059	2,935,608	2,826,394	3,066,108	130,500	4.4%
01-30-630-102	OVERTIME	359,000	285,000	277,410	200,000	(85,000)	(29.8%)
01-30-630-103	OVERTIME - SPECIAL DETAIL & GRANTS	16,726	25,000	-	-	(25,000)	(100.0%)
01-30-630-104	PART TIME - CLERICAL	(485)	-	-	-	-	-
01-30-630-105	SALARIES - COPS GRANT OFFICERS	132,429	-	-	-	-	-
01-30-630-106	ACCREDITATION MANAGER	901	-	-	-	-	-
01-30-630-126	SALARIES - CLERICAL	128,143	-	152,328	-	-	-
01-30-630-127	OVERTIME - CLERICAL	3,187	-	6,075	-	-	-
01-30-630-141	HEALTH/DENTAL/LIFE INSURANCE	508,392	399,000	429,464	446,961	47,961	12.0%
01-30-630-142	PSEBA BENEFITS	14,450	-	16,188	-	-	-
01-30-630-155	POLICE PENSION	1,186,432	1,386,048	1,432,342	1,566,034	179,986	13.0%
01-30-660-105	PART-TIME CROSSING GUARD	627	-	-	-	-	-
<b>TOTAL PERSONNEL</b>		<b>4,786,113</b>	<b>5,101,086</b>	<b>5,274,100</b>	<b>5,392,694</b>	<b>291,608</b>	<b>5.7%</b>
<b>CONTRACTUAL SERVICES</b>							
01-30-630-131	PERSONNEL RECRUITMENT	522	1,000	13,006	5,000	4,000	400.0%
01-30-630-201	PHONE - TELEPHONES	29,554	25,000	25,457	25,000	-	-
01-30-630-202	ACCREDITATION	6,308	4,500	4,645	4,700	200	4.4%
01-30-630-228	MAINTENANCE - BUILDING	29,695	30,000	73,639	70,000	40,000	133.3%
01-30-630-235	NICOR GAS (7760 QUINCY)	6,695	6,000	4,612	6,500	500	8.3%
01-30-630-241	FEES - FIELD COURT ATTORNEY	28,165	25,000	24,550	39,400	14,400	57.6%
01-30-630-245	FIRING RANGE	6,815	5,000	3,106	5,000	-	-
01-30-630-246	RED LIGHT - ADJUDICATOR	1,958	390,000	281,572	276,700	(113,300)	(29.1%)
01-30-630-247	RED LIGHT - CAMERA FEES	222,053	-	-	-	-	-
01-30-630-248	RED LIGHT - COM ED	(163)	-	-	-	-	-
01-30-630-249	RED LIGHT - MISCELLANEOUS FEE	24,701	-	-	-	-	-
01-30-630-250	SANITARY (7760 QUINCY)	578	1,000	786	650	(350)	(35.0%)
01-30-640-212	EDP EQUIPMENT /SOFTWARE	1,387	3,000	6,668	-	(3,000)	(100.0%)
01-30-640-225	INTERNET /WEBSITE HOSTNG	24,997	25,000	39,785	37,000	12,000	48.0%
01-30-640-263	EDP LICENSES	16,835	37,000	36,061	31,205	(5,795)	(15.7%)
01-30-640-267	DOCUMENT STORAGE/SCANNING	-	-	-	1,000	1,000	-
01-30-640-306	CONSULTING-I/T GRANT	4,750	-	-	-	-	-
01-30-640-308	INFORMATIONAL TECH SERVICES	-	-	-	51,850	51,850	-
01-30-650-268	ANIMAL CONTROL	105	4,000	785	2,000	(2,000)	(50.0%)
01-30-675-235	RADIO DISPATCHING	326,691	340,773	370,574	404,621	63,848	18.7%
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>731,644</b>	<b>897,273</b>	<b>885,247</b>	<b>960,626</b>	<b>63,353</b>	<b>7.1%</b>
<b>COMMODITIES</b>							
01-30-630-301	OFFICE SUPPLIES	2,207	-	6,758	3,700	3,700	-
01-30-630-302	PRINTING & PUBLISHING	2,993	2,500	3,415	2,700	200	8.0%
01-30-630-303	FUEL/MILEAGE/WASH	113,441	75,000	83,358	85,000	10,000	13.3%
01-30-630-304	SCHOOLS/CONFERENCES/TRAVEL	16,060	30,000	26,715	30,000	-	-
01-30-630-305	TUITION REIMBURSEMENT	590	5,000	-	-	(5,000)	(100.0%)
01-30-630-306	REIMBURSE PERSONNEL EXPENSES	-	-	777	-	-	-
01-30-630-307	FEES/DUES/SUBSCRIPTIONS	86,758	42,100	46,513	46,026	3,926	9.3%
01-30-630-309	EMPLOYEE RECOGNITION	3,829	5,000	4,857	5,000	-	-
01-30-630-311	POSTAGE & METER RENT	3,098	4,100	4,095	4,800	700	17.1%
01-30-630-315	COPY SERVICE	12,455	3,600	3,600	3,600	-	-
01-30-630-345	UNIFORMS	26,023	36,000	34,464	36,100	100	-
01-30-630-346	AMMUNITION	26,363	20,000	19,103	22,000	2,000	10.0%
01-30-630-347	OTHER WEAPONS	-	15,000	10,806	3,690	(11,310)	(75.4%)
01-30-630-351	BUILDING MAINTENANCE SUPPLIES	1,567	1,000	30	1,000	-	-
01-30-650-343	JAIL SUPPLIES	236	2,000	493	2,000	-	-
01-30-650-348	DRUG FORFEITURE - STATE	-	-	800	-	-	-
01-30-655-345	UNIFORMS	-	-	735	-	-	-
01-30-655-339	CONFIDENTIAL FUNDS	-	1,000	-	1,000	-	-
01-30-670-331	COMMUNITY EVENT SUPPLIES	823	7,000	6,064	7,000	-	-
01-30-685-799	CONTINGENCIES	-	5,000	-	-	(5,000)	(100.0%)
<b>TOTAL COMMODITIES</b>		<b>296,444</b>	<b>254,300</b>	<b>252,583</b>	<b>253,616</b>	<b>(684)</b>	<b>(0.3%)</b>

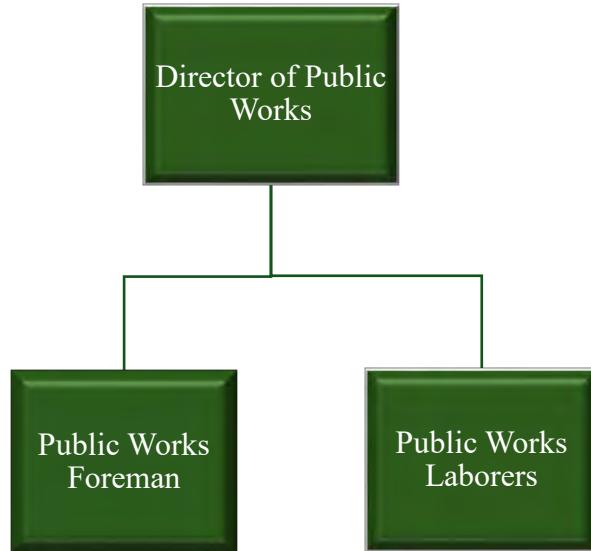
<b>POLICE DEPARTMENT</b> <b>FY2024-2025 Budget</b>		<b>FY2022-23</b>	<b>FY2023-24</b>	<b>FY2023-24</b>	<b>FY2024-25</b>	<b>\$ Change</b>	<b>% Change</b>			
		<b>Actual</b>	<b>Amended</b>	<b>Projected</b>	<b>Adopted</b>					
<b>EXPENDITURES</b>										
<b>EQUIPMENT</b>										
01-30-630-401	OPERATING EQUIPMENT	46,845	37,000	36,665	37,000	-	-			
01-30-630-402	BODY CAMERAS	134,472	33,072	35,880	40,673	7,601	23.0%			
01-30-630-403	IN-CAR CAMERA	-	20,280	70,014	15,000	(5,280)	(26.0%)			
01-30-630-404	FALCON CAMERAS	-	42,000	7,500	40,000	(2,000)	(4.8%)			
01-30-630-405	FURNITURE AND OFFICE EQUIPMENT	25,755	-	2,100	-	-	-			
01-30-630-409	MAINTENANCE - VEHICLES	39,165	-	302	-	-	-			
<b>TOTAL EQUIPMENT</b>		<b>246,237</b>	<b>132,352</b>	<b>152,461</b>	<b>132,673</b>	<b>321</b>	<b>0.2%</b>			
<b>CAPITAL OUTLAY</b>										
01-30-660-205	BIKE PROGRAM	1,335	1,500	714	1,500	-	-			
01-30-680-625	NEW VEHICLES	15,693	-	-	-	-	-			
01-30-680-642	COPY MACHINE	19,830	-	-	-	-	-			
<b>TOTAL CAPITAL OUTLAY</b>		<b>36,858</b>	<b>1,500</b>	<b>714</b>	<b>1,500</b>	<b>-</b>	<b>-</b>			
<b>TOTAL POLICE DEPARTMENT</b>		<b>6,097,295</b>	<b>6,386,511</b>	<b>6,565,104</b>	<b>6,741,109</b>	<b>354,598</b>	<b>5.6%</b>			

## Public Works



**FY2024-2025 Operating Budget**

# PUBLIC WORKS DEPARTMENT



The Public Works Department (Public Works) leads the effort to provide engineering, construction, maintenance, and various other services to maintain/improve the welfare of the Village residents and businesses. These services may include the acquisition, leasing, maintenance, and disposal of immovable assets owned by the State. Public Works provide the following primary services.

- **Infrastructure** – Repair, install, and keep all Village infrastructure, i.e., roads; bridges; sidewalks; public buildings; parking lots; street lighting systems; and forty-miles of water infrastructure in good condition.
- **Landscaping** – Plant and remove trees; trim bushes; mow; apply herbicide; and clean Village parks and playgrounds.
- **Stormwater systems** – Repair and keep all storm drains in good condition. Administer Village codes related to storm water runoff from building developments.
- **Traffic** – Repair, install, and keep all traffic lights and street signs in good condition. Control traffic at job sites and at community events.
- **Village Equipment** – Operate and repair Village equipment and tools and keep all vehicles safe, and dependable.
- **Snow and ice removal services** – Plow snow and remove ice from over twenty-five lane miles of roadway, Village parking lots, and sidewalks to improve safety and driving conditions.
- **Custodial duties** – Perform various custodial duties at, on, and around Village property.

# PUBLIC WORKS DEPARTMENT

## Personnel

FTE	FY2022-2023 Actuals	FY2023-2024 Budget	FY2023-2024 Projected	FY2024-2025 Budget
Public Works				
Administration	1.00	0.45	0.45	0.45
Highways and Streets	2.00	2.25	2.70	2.70
Water	2.00	3.30	3.85	3.85
<b>Total</b>	<b>5.00</b>	<b>6.00</b>	<b>7.00</b>	<b>7.00</b>

*Beginning in FY2023-2024, certain VAO - Administration salaries and Police Department salaries are allocated to the Public Works Department and the Water Department.*

*Public Works hires 4 seasonal part-time workers each year.*



## Budget Highlights, Accomplishments, and Goals

### FY2023-2024 Accomplishments and Highlights

- Wrote the Village's *Snowplow Operations Manual*.
- Coordinated the completion of the Executive Drive Flood Control Project, under-budget and ahead of schedule,
- Implemented a programmatic approach for the following Village services:
  - Tree trimming
  - Tree and stump removal
  - Concrete flatwork
- Implemented intergovernmental agreements.
- Filled the role of Public Works Director.
- Managed the first phase of the valve location project.
- Assist with the Midway Park Improvement Project.
- Assist with Phase I of the Borse Park Improvement Project.
- Oversee the Adams Street LED Lighting Project

### FY2024-2025 Budget Highlights and Goals

- Lead the vehicle lease analysis. The project team includes Public Works, Police Department, and the Village Administrator's Office.
- Review the Village's current vehicle fleet; enhance the vehicle maintenance program; and decide the timing for replacing vehicles.
- Identify needs for using de-icing equipment and chemical treatment processes to improve snow plowing services.
- Define specifications of a combination backhoe loader, buy the loader, and place it into service.
- Search for professional development opportunities for certifications to become an arborist, automotive specialist, and stormwater professional.
- Assist the VAO in creating and implementing a beautification plan for Village properties.
- Oversee and assist the Director of Parks with the many park improvement projects.
- Develop multi-year pavement management and preventative maintenance programs.

**Note:** Additional accomplishments and goals are listed in the Strategic Plan, which can be found in the Introduction section of the budget.



<b>Public Works Expenses by Classification</b>	<b>FY2022-23</b>	<b>FY2023-24</b>	<b>FY2023-24</b>	<b>FY2024-25</b>		
	<b>Actual</b>	<b>Amended Budget</b>	<b>Projected Activity</b>	<b>Adopted Budget</b>	<b>\$ Change in Budget</b>	<b>% Change in Budget</b>
<b>Highways and Streets</b>						
Personnel	281,186	263,719	279,778	339,723	76,004	28.8%
Contractual Services	479,533	433,750	544,525	460,884	27,134	6.3%
Commodities	557,433	236,600	329,769	286,290	49,690	21.0%
Equipment	18,001	15,500	34,670	24,620	9,120	58.8%
Capital Outlay	224,283	175,000	176,718	180,500	5,500	3.1%
<b>Total Highways and Streets</b>	<b>1,560,437</b>	<b>1,124,569</b>	<b>1,365,460</b>	<b>1,292,017</b>	<b>167,448</b>	<b>14.9%</b>
<b>Health and Welfare</b>						
Contractual Services	30,938	38,550	37,780	39,020	470	1.2%
<b>Total Health and Welfare</b>	<b>30,938</b>	<b>38,550</b>	<b>37,780</b>	<b>39,020</b>	<b>470</b>	<b>1.2%</b>
<b>TOTAL PUBLIC WORKS</b>	<b>1,591,375</b>	<b>1,163,119</b>	<b>1,403,240</b>	<b>1,331,037</b>	<b>167,918</b>	<b>14.4%</b>



PUBLIC WORKS	FY2024-2025 Budget	FY2022-23	FY2023-24	FY2023-24	FY2024-25	\$ Change in Budget	% Change in Budget			
		Actual	Amended Budget	Projected Activity	Adopted Budget					
<b>EXPENDITURES</b>										
<b>PERSONNEL</b>										
01-35-400-147	MEDICARE	2,685	2,342	2,745	2,557	215	9.2%			
01-35-400-151	IMRF	29,125	35,241	26,039	38,484	3,243	9.2%			
01-35-400-161	SOCIAL SECURITY	11,480	10,014	12,898	10,936	922	9.2%			
01-35-400-171	SUI - UNEMPLOYMENT	1,586	-	1,977	-	-	-			
01-35-710-101	SALARIES - PERMANENT EMPLOYEES	97,292	135,019	135,465	176,062	41,043	30.4%			
01-35-710-102	OVERTIME	35,930	25,000	33,350	27,507	2,507	10.0%			
01-35-710-103	PART TIME - LABOR	31,555	15,000	28,265	36,000	21,000	140.0%			
01-35-710-126	SALARIES - CLERICAL	23,445	-	-	-	-	-			
01-35-710-141	HEALTH/DENTAL/LIFE INSURANCE	48,089	41,103	39,039	48,177	7,074	17.2%			
<b>TOTAL PERSONNEL</b>		<b>281,186</b>	<b>263,719</b>	<b>279,778</b>	<b>339,723</b>	<b>76,004</b>	<b>28.8%</b>			
<b>CONTRACTUAL SERVICES</b>										
01-35-710-201	TELEPHONES	2,991	2,500	3,770	3,564	1,064	42.6%			
01-35-715-212	EDP EQUIPMENT / SOFTWARE	-	-	881	-	-	-			
01-35-715-225	INTERNET / WEBSITE HOSTING	5,091	4,500	10,531	5,700	1,200	26.7%			
01-35-715-308	INFORMATIONAL TECHNOLOGY SERVICES	-	-	-	8,500	8,500	-			
01-35-720-230	SPECIAL PROJECTS	14,555	-	-	-	-	-			
01-35-720-245	FEES - ENGINEERING	1,598	5,000	16,385	8,068	3,068	61.4%			
01-35-725-410	MAINTENANCE	101,348	86,000	81,971	77,300	(8,700)	(10.12%)			
01-35-725-413	MAINTENANCE - GARAGE	3,333	-	-	-	-	-			
01-35-725-414	MAINTENANCE - SALT BINS	(3,000)	-	-	-	-	-			
01-35-725-415	NICOR GAS	4,907	3,200	3,203	3,360	160	5.0%			
01-35-725-417	SANITARY USER CHARGE	220	450	173	300	(150)	(33.33%)			
01-35-740-287	SNOW REMOVAL CONTRACT	56,104	120,000	223,230	148,400	28,400	23.7%			
01-35-740-290	STREET SWEEPING SERVICES	5,063	7,000	4,321	11,950	4,950	70.7%			
01-35-745-207	ENERGY - STREET LIGHTS	26,999	27,500	29,153	28,500	1,000	3.6%			
01-35-745-223	MAINTENANCE - STREET LIGHTS	1,664	-	-	-	-	-			
01-35-745-224	MAINTENANCE - TRAFFIC SIGNALS	18,657	7,200	16,734	11,127	3,927	54.5%			
01-35-750-286	JET CLEANING CULVERT	29,543	35,000	34,451	35,000	-	-			
01-35-750-290	EQUIPMENT RENTAL	3,046	3,000	4,369	9,500	6,500	216.7%			
01-35-755-281	LANDSCAPING MAINTENANCE	173,096	95,000	91,203	84,465	(10,535)	(11.09%)			
01-35-755-284	BRUSH PICK UP	34,320	37,400	24,150	25,150	(12,250)	(32.75%)			
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>479,533</b>	<b>433,750</b>	<b>544,525</b>	<b>460,884</b>	<b>27,134</b>	<b>6.3%</b>			
<b>COMMODITIES</b>										
01-35-710-301	OFFICE SUPPLIES	1,749	500	471	3,500	3,000	600.0%			
01-35-710-302	PRINTING & PUBLISHING	2,530	750	-	750	-	-			
01-35-710-303	FUEL/MILEAGE/WASH	34,273	12,000	20,338	16,000	4,000	33.3%			
01-35-710-304	SCHOOLS/CONFERENCES/TRAVEL	180	5,500	11,230	6,070	570	10.4%			
01-35-710-307	FEES/DUES/SUBSCRIPTIONS	1,033	1,200	976	1,170	(30)	(2.50%)			
01-35-710-311	POSTAGE & METER RENT	-	2,000	2,000	150	(1,850)	(92.50%)			
01-35-710-345	UNIFORMS	2,409	2,500	3,225	2,500	-	-			
01-35-750-328	STREET AND RIGHT OF WAY MAINTENANCE	4,883	-	810	-	-	-			
01-35-750-338	TREE MAINTENANCE	305,143	110,000	158,322	132,000	22,000	20.0%			
01-35-750-381	STORM WATER IMPROVEMENTS MAINTENANCE	155,225	90,000	101,649	90,000	-	-			
01-35-755-300	EMERGENCY EQUIPMENT	600	1,500	1,785	1,500	-	-			
01-35-755-331	SALT	40,846	-	16,067	22,000	22,000	-			
01-35-755-332	J.U.L.I.E	1,313	2,650	1,588	2,650	-	-			
01-35-755-333	ROAD SIGNS	7,251	8,000	11,308	8,000	-	-			
<b>TOTAL COMMODITIES</b>		<b>557,433</b>	<b>236,600</b>	<b>329,769</b>	<b>286,290</b>	<b>49,690</b>	<b>21.0%</b>			
<b>EQUIPMENT</b>										
01-35-710-401	OPERATING SUPPLIES & EQUIPMENT	13,215	15,000	31,144	23,620	8,620	57.5%			
01-35-710-405	FURNITURE & OFFICE EQUIPMENT	-	500	3,352	1,000	500	100.0%			
01-35-735-409	MAINTENANCE - VEHICLES	4,431	-	27	-	-	-			
01-35-755-401	OPERATING EQUIPMENT	355	-	147	-	-	-			
<b>TOTAL EQUIPMENT</b>		<b>18,001</b>	<b>15,500</b>	<b>34,670</b>	<b>24,620</b>	<b>9,120</b>	<b>58.8%</b>			

PUBLIC WORKS FY2024-2025 Budget	FY2022-23		FY2023-24	FY2023-24	FY2024-25	\$ Change in Budget	% Change in Budget
	Actual	Amended Budget	Projected Activity	Adopted Budget			
<b>CAPITAL OUTLAY</b>							
01-35-765-625 VEHICLES - NEW AND OTHER	-	-	-	-	-	-	-
01-35-765-626 EQUIPMENT - OTHER	191	-	-	-	-	-	-
01-35-765-640 VILLAGE ENTRY SIGNS	256	-	-	-	-	-	-
01-35-765-685 STREET IMPROVEMENTS	223,836	175,000	176,718	180,500	5,500	3.1%	
<b>TOTAL CAPITAL OUTLAY</b>	<b>224,283</b>	<b>175,000</b>	<b>176,718</b>	<b>180,500</b>	<b>5,500</b>	<b>3.1%</b>	
<b>TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS</b>	<b>1,560,437</b>	<b>1,124,569</b>	<b>1,365,460</b>	<b>1,292,017</b>	<b>167,448</b>	<b>14.9%</b>	
<b>HEALTH AND WELFARE</b>							
<b>CONTRACTUAL SERVICES</b>							
01-35-760-258 PEST CONTROL	-	1,000	-	250	(750)	(75.0%)	
01-35-760-259 MOSQUITO ABATEMENT	30,938	37,550	37,780	38,770	1,220	3.2%	
<b>TOTAL HEALTH AND WELFARE</b>	<b>30,938</b>	<b>38,550</b>	<b>37,780</b>	<b>39,020</b>	<b>470</b>	<b>1.2%</b>	
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	<b>1,591,375</b>	<b>1,163,119</b>	<b>1,403,240</b>	<b>1,331,037</b>	<b>167,918</b>	<b>14.9%</b>	

## Community Development Department



**FY2024-2025 Operating Budget**

# COMMUNITY DEVELOPMENT



## OVERVIEW

The Community Development Department administers and ensures compliance with various codes associated with land development and structural safety. Community Development coordinates, reviews , and monitors both private and public developments via interpretation and administration of *Building Codes; Electric Codes; The Unified Development Ordinance; Zoning Codes; Fire Codes; Plumbing Codes; Municipal Code; Property Maintenance Code; Stormwater and Floodplain Ordinance*; etc.

## RESPONSIBILITIES

The Community Development Department provides support to the Plan Commission; Zoning Board of Appeals; Building Board of Appeals; and the Willowbrook Economic Development Partnership, focusing on bringing in new business and keeping existing businesses to provide a strong economic base within the Village. The Community Development Department has the following responsibilities.

- Coordinates the review and analysis of Village development projects.
- Provides administration support according to the provisions of the *Local Records Act*.
- Processes and issues several types of licenses and permits.
- Coordinates building and fire safety inspections.
- Enforces codes using the administrative adjudication process.
- Conducts occupancy inspections.
- Assigns fees and deposits.
- Facilitates execution, filing, and recording of official Village documents.
- Prepares and manages annexations and annexation agreements.
- Prepares long-term plans and planning policies.

## COMMUNITY DEVELOPMENT

Outside consultants manage complete and partial plan review and inspection services of elevators; plumbing; building; and traffic plans, as well as offering their skills and advice on special projects. The Community Development Department and outside consultants make recommendations to the Boards and Commissions with respect to proposed applications.

### Personnel

FTE	FY2022-2023 Actuals	FY2023-2024 Budget	FY2023-2024 Projected	FY2024-2025 Budget
Community Development	3.00	2.00	2.40	2.40
<b>Total</b>	<b>3.00</b>	<b>2.00</b>	<b>2.40</b>	<b>2.40</b>



## Budget Highlights, Accomplishments, and Goals

### **FY2023-2024 Accomplishments and Highlights**

- Continued doing all planning services in-house.
- Performed most residential plan reviews in-house, with a goal to issue single day review permits within twenty-four hours.
- Contracted with new code enforcement consultants to perform inspections, send violation notices, and issue citations for non-compliance.
- Staff is working with Houseal Lavigne towards completing the Village Comprehensive Plan update.

### **FY2024-2025 Budget Highlights and Goals**

- Research on-line permitting software to increase production and allow more time to review permits.
- Research on-line permitting software to increase production and allow more time to review permits.
- Continue BS&A software training to maximize use of the current permitting software.
- Add Bluebeam software, which will reduce paper documents; allow staff to do on-line plan reviews; and decrease internal plan review time. The following are some of the features of Bluebeam software.
  - Highlight, cloud, and comment on the plans for faster response time.
  - Digital stamp of plan reviews.
  - Sync mode allows staff to change plans during conversations with architects and contractors.
  - Compatible with AutoCAD, BS&A permitting software, and SAFEbuilt.
- Reduce SafeBuilt plan review and inspection hours.
- Increase staff training through Suburban Building Officials Conference; BS&A; APA; and Building and Fire Code Academy classes and events.
- Update of Village Comprehensive Plan.

**Note:** Additional accomplishments and goals are listed in the Strategic Plan, which can be found in the Introduction section of the budget.



<b>Community Development Expenses by Classification</b>	<b>FY2022-23</b>	<b>FY2023-24</b>	<b>FY2023-24</b>	<b>FY2024-25</b>	<b>\$ Change in Budget</b>	<b>% Change in Budget</b>
	<b>Actual</b>	<b>Amended Budget</b>	<b>Projected Activity</b>	<b>Adopted Budget</b>		
Personnel	226,204	331,364	301,427	353,550	22,186	6.7%
Contractual Services	172,175	160,655	206,599	226,848	66,193	41.2%
Commodities	10,687	16,325	10,724	21,514	5,189	31.8%
Equipment	292	-	-	1,200	1,200	-
<b>Total</b>	<b>409,358</b>	<b>508,344</b>	<b>518,750</b>	<b>603,112</b>	<b>94,768</b>	<b>18.6%</b>



COMMUNITY DEVELOPMENT FY2024-2025 Budget		FY2022-23	FY2023-24	FY2023-24	FY2024-25	\$ Change in Budget	% Change in Budget		
		Actual	Amended Budget	Projected Activity	Adopted Budget				
<b>EXPENDITURES</b>									
<b>PERSONNEL</b>									
01-40-400-147	MEDICARE	1,864	3,484	2,623	3,813	329	9.4%		
01-40-400-151	IMRF	22,590	49,875	30,306	54,465	4,590	9.2%		
01-40-400-161	SOCIAL SECURITY	7,971	14,895	12,160	16,258	1,363	9.2%		
01-40-400-171	SUI - UNEMPLOYMENT	1,022	-	446	-	-	-		
01-40-810-101	SALARIES - PERMANENT EMPLOYEES	103,328	227,248	192,329	238,725	11,477	5.1%		
01-40-810-102	OVERTIME	-	1,540	-	1,609	69	4.5%		
01-40-810-126	SALARIES - CLERICAL	33,494	-	-	-	-	-		
01-40-810-141	HEALTH/DENTAL/LIFE INSURANCE	54,646	34,322	62,505	37,480	3,158	9.2%		
01-40-810-340	LIFE INSURANCE -PLAN COMMISSION	1,290	-	1,059	1,200	1,200	-		
<b>TOTAL PERSONNEL</b>		<b>226,204</b>	<b>331,364</b>	<b>301,427</b>	<b>353,550</b>	<b>22,186</b>	<b>6.7%</b>		
<b>CONTRACTUAL SERVICES</b>									
01-40-810-201	TELEPHONES	430	3,355	188	5,200	1,845	55.0%		
01-40-810-305	SPECIAL PROJECTS	-	-	45,548	35,000	35,000	-		
01-40-810-412	MAINTENANCE - BUILDINGS	-	-	-	3,668	3,668	-		
01-40-815-263	EDP LICENSES	-	-	1,807	318	318	-		
01-40-815-267	DOCUMENT STORAGE / SCANNING	-	10,000	16,878	8,650	(1,350)	(13.5%)		
01-40-815-305	EDP PERSONNEL TRAINING	1,000	-	-	-	-	-		
01-40-815-306	CONSULTING SERVICES	630	-	-	-	-	-		
01-40-815-308	INFORMATION TECHNOLOGY SERVICES	-	-	-	5,100	5,100	-		
01-40-820-245	FEES - ENGINEERING	-	-	-	-	-	-		
01-40-820-246	FEES - COURT REPORTER	2,240	-	730	3,000	3,000.00	-		
01-40-820-254	PLAN REVIEW - ENGINEER	2,701	-	-	-	-	-		
01-40-820-257	PLAN REVIEW - PLANNER	450	-	-	-	-	-		
01-40-820-260	BUILDING, PLAN REVIEW & INSPECTION	118,321	75,050	54,033	73,512	(1,538)	(2.0%)		
01-40-820-262	ENGINEERING SERVICES	35,261	44,750	73,322	66,500	21,750	48.6%		
01-40-820-263	TRAFFIC ENGINEERING SERVICES	1,820	7,500	-	5,000	(2,500)	(33.3%)		
01-40-830-117	ELEVATOR INSPECTION	4,271	5,000	4,882	5,900	900	18.0%		
01-40-830-119	CODE ENFORCEMENT INSPECTION	5,051	15,000	9,210	15,000	-	-		
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>172,175</b>	<b>160,655</b>	<b>206,599</b>	<b>226,848</b>	<b>66,193</b>	<b>41.2%</b>		
<b>COMMODITIES</b>									
01-40-810-301	OFFICE SUPPLIES	1,294	1,500	1,715	3,000	1,500	100.0%		
01-40-810-302	PRINTING & PUBLISHING	2,433	3,300	4,003	5,500	2,200	66.7%		
01-40-810-303	FUEL/MILEAGE/WASH	161	225	105	300	75	33.3%		
01-40-810-304	SCHOOLS/CONFERENCES/TRAVEL	60	6,500	2,514	4,250	(2,250)	(34.6%)		
01-40-810-307	FEES/DUES/SUBSCRIPTIONS	275	2,000	339	1,500	(500)	(25.0%)		
01-40-810-311	POSTAGE & METER RENT	2,547	-	-	4,164	4,164	-		
01-40-810-315	COPY SERVICE	1,050	2,400	1,800	2,400	-	-		
01-40-810-345	UNIFORMS	280	400	248	400	-	-		
01-40-840-799	CONTINGENCIES	2,588	-	-	-	-	-		
<b>TOTAL COMMODITIES</b>		<b>10,687</b>	<b>16,325</b>	<b>10,724</b>	<b>21,514</b>	<b>5,189</b>	<b>31.8%</b>		
<b>EQUIPMENT</b>									
01-40-810-409	MAINTENANCE - VEHICLES	-	-	-	1,200	1,200	-		
01-40-810-611	FURNITURE AND OFFICE EQUIPMENT	259	-	-	-	-	-		
01-40-810-625	VEHICLES - NEW AND OTHER	33	-	-	-	-	-		
<b>TOTAL EQUIPMENT</b>		<b>292</b>	<b>-</b>	<b>-</b>	<b>1,200</b>	<b>1,200</b>	<b>-</b>		
<b>TOTAL COMMUNITY DEVELOPMENT</b>		<b>409,358</b>	<b>508,344</b>	<b>518,750</b>	<b>603,112</b>	<b>94,768</b>	<b>18.6%</b>		

# **CAPITAL PROJECTS and DEBT SERVICE FUNDS**

Capital Projects Fund

Water Capital Improvement Fund

Redevelopment Corridor Tax Increment Financing (TIF) Fund

Motor Fuel Tax Fund

Debt Service Fund

General Obligation Bonds, Series 2022A & 2022B Fund



**FY2024-2025 Budgets**



# Capital Projects Fund

## FY2025 ANNUAL BUDGET

The Capital Projects Fund accounts for the design, construction, and significant maintenance of Village streets; storm sewers; sidewalks; and public facilities, and the acquisition of vehicles and equipment. Funding is primarily obtained by issuing general obligation bonds or using General Fund reserves. Over the past few years, General Fund reserves have provided the Village a relatively stable funding source for capital asset investments.

Other funding sources available to the Village include the following.

- Water Service Fees
- Water Capital Improvement Fund Reserves
- State and Federal Grants
- State Motor Fuel Taxes

### **Fiscal Year 2024-2025 Budget Summary**

The Capital Projects Fund budget includes a schedule of projects and acquisitions that supports the staff's determination for ongoing reinvestment in the Village's infrastructure. As the *Capital Improvement Plan* may affect the Water Department, staff consider the water distribution system in the budget process to maximize efficiency and minimize costs. Staff have budgeted \$25,000 in the FY2024-2025 Capital Projects Fund Budget for ongoing maintenance of the water towers.



Capital Projects Fund FY2024-2025 Budget		FY2022-23		FY2023-24	FY2023-24	FY2024-25	\$ Change in Budget	% Change in Budget			
		Actual	Amended Budget	Projected Activity	Adopted Budget						
<b>REVENUES</b>											
<b>OTHER REVENUE</b>											
10-55-310-611	GRANTS	-	1,086,000	-	-	(1,086,000)	(100.0%)				
<b>TOTAL OTHER REVENUE</b>		<b>-</b>	<b>1,086,000</b>	<b>-</b>	<b>-</b>	<b>(1,086,000)</b>	<b>(100.0%)</b>				
<b>TRANSFERS-IN</b>											
10-55-330-101	TRANSFER FROM GENERAL FUND	3,448,180	2,712,292	2,890,730	387,820	(2,324,472)	(85.7%)				
10-55-330-102	TRANSFER FROM WATER	87,192	-	-	25,000	25,000	-				
10-55-330-104	TRANSFER FROM MFT	1,053,541	-	-	-	-	-				
10-55-330-109	TRANSFER FROM WATER CAPITAL FUND	13,532	-	-	-	-	-				
10-55-330-116	TRANSFER FROM ARPA FUNDS	77,060	-	1,090,410	-	-	-				
10-55-330-115	TRANSFER FROM GO BONDS, SERIES 2022	2,959	2,550,000	2,222,206	7,625,000	5,075,000	199.0%				
10-55-330-120	TRANSFER FROM OPPORTUNITY RESERVE FUND	-	275,000	275,000	-	(275,000)	(100.0%)				
<b>TOTAL TRANSFERS-IN</b>		<b>4,682,464</b>	<b>5,537,292</b>	<b>6,478,346</b>	<b>8,037,820</b>	<b>2,500,528</b>	<b>45.2%</b>				
<b>TOTAL REVENUES</b>		<b>4,682,464</b>	<b>6,623,292</b>	<b>6,478,346</b>	<b>8,037,820</b>	<b>1,414,528</b>	<b>21.4%</b>				
<b>EXPENDITURES</b>											
<b>CAPITAL PROJECTS.</b>											
10-00-600-341	MISCELLANEOUS EXPENSES	3,505	-	-	-	-	-				
10-55-600-308	BROOKBANK ROAD SW PROJECT	-	-	-	16,000	16,000	-				
10-55-600-309	EXECUTIVE DRIVE PROJECT	-	2,500,000	2,317,983	3,200,000	700,000	28.0%				
10-55-600-310	ROAD PROGRAM DESIGN	93,052	50,000	45,695	58,820	8,820	17.6%				
10-55-600-311	PUBLIC WORKS BUILDING EXPANSION	3,750	-	-	12,000	12,000	-				
10-55-600-312	SIDEWALK INSTALLATION PROJECT - 79TH	1,025	-	-	-	-	-				
10-55-600-313	RESURFACING	1,016,586	-	48	-	-	-				
10-55-600-314	GOWER WEST SIDEWALKS	1,475	75,000	73,602	-	(75,000)	(100.0%)				
10-55-600-315	67TH STREET TRAFFIC SIGNAL	-	200,000	89,461	-	(200,000)	(100.0%)				
10-55-600-316	PUBLIC WORKS VEHICLE	174,383	103,192	103,192	-	(103,192)	(100.0%)				
10-55-600-317	POLICE VEHICLES	130,783	136,000	116,646	-	(136,000)	(100.0%)				
10-55-600-318	LED STREET LIGHT UPGRADE	656	85,000	62,417	-	(85,000)	(100.0%)				
10-55-600-319	RADIO REPLACEMENT	23,477	-	-	-	-	-				
10-55-600-320	STREET SIGN REPLACEMENT	15,144	-	-	16,000	16,000	-				
10-55-600-321	OFFICER SAFETY	17,572	106,800	37,536	-	(106,800)	(100.0%)				
10-55-600-322	PUBLIC WORKS EQUIPMENT	39,276	-	-	185,000	185,000	-				
10-55-600-323	OFFICER SAFETY	9,300	-	-	-	-	-				
10-55-600-324	CONCRETE REPAIR	4,850	-	-	-	-	-				
10-55-600-325	TECHNOLOGY	5,803	15,000	-	15,000	-	-				
10-55-600-326	COMMUNITY CENTER CONSTRUCTION	2,025,147	-	-	-	-	-				
10-55-600-327	BORSE PARK LIGHTING PROJECT	634,872	-	-	-	-	-				
10-55-600-328	RIDGEMOOR PARK PROJECT	366,499	-	-	-	-	-				
10-55-600-329	NEW WINDOWS AT VILLAGE HALL	63,200	-	-	-	-	-				
10-55-600-330	FLOOR SEAL COATING	-	6,800	7,125	-	(6,800)	(100.0%)				
10-55-600-332	COMMUNITY RESOURCE CENTER SIGNAGE	3,924	-	-	-	-	-				
10-55-600-333	CONSTRUCTION	34,500	-	-	-	-	-				
10-55-600-334	NEW WINDOWS AT PD	56,000	-	-	-	-	-				
10-55-600-339	75TH ST MAIN REPLACEMENT	13,532	-	-	-	-	-				
10-55-600-340	BORSE PARK IMPROVEMENT PROJECT	6,560	1,100,000	548,420	-	(1,100,000)	(100.0%)				
10-55-600-342	MIDWAY PARK UPGRADE	-	1,800,000	2,457,173	-	(1,800,000)	(100.0%)				
10-55-600-343	POLICE DEPT TRAINING ROOM UPGRADES	-	12,000	3,784	50,000	38,000	316.7%				
10-55-600-344	PARK EQUIPMENT	-	8,500	7,888	5,000	(3,500)	(41.2%)				
10-55-600-345	CREEKSIDER PARK IMPROVEMENTS	-	150,000	44,048	1,300,000	1,150,000	766.7%				
10-55-600-346	FARMINGDALE TERRACE PROJECT	-	-	141,074	925,000	925,000	-				
10-55-600-347	BORSE PARK PHASE II	-	-	59,662	2,200,000	2,200,000	-				
10-55-600-349	LANE COURT BRIDGE REPAIRS	-	-	86,956	-	-	-				
10-55-600-350	WILLOW POND IMPROVEMENTS	-	-	-	30,000	30,000	-				
10-55-600-604	WATER TOWER REPAIRS/MAINTENANCE	-	-	-	25,000	25,000	-				
10-68-540-422	COMMUNITY PARK IMPROVEMENTS	744	-	-	-	-	-				
10-68-545-409	LAND ACQUISITION	-	275,000	275,000	-	(275,000)	(100.0%)				
10-68-550-404	BOND ISSUANCE COSTS	689	-	636	-	-	-				
<b>TOTAL CAPITAL PROJECTS EXPENDITURES</b>		<b>4,746,304</b>	<b>6,623,292</b>	<b>6,478,346</b>	<b>8,037,820</b>	<b>1,414,528</b>	<b>21.4%</b>				

#### Change in Fund Balance

Beginning Fund Balance at 5/1	336	(63,504)	(63,504)	(63,504)
Net Revenues (Expenses)	(63,840)	-	-	-
Fund Balance at 4/30/23	(63,504)	(63,504)	(63,504)	(63,504)



# Water Capital Improvement Fund

## FY2025 ANNUAL BUDGET

The Water Capital Improvement Fund accounts for repair, maintenance, and replacement costs of the water treatment and water distribution systems. Funding for these expenditures is obtained through using the Water Department Fund and/or Water Capital Improvement Fund reserves. Over the past few fiscal years, the Village has not budgeted for, nor incurred, any significant expenditures related to the water treatment and/or water distribution systems.

### **Fiscal Year 2024-2025 Budget Summary**

The Water Capital Improvement Fund continues to not have any significant capital improvement expenses. As mentioned in the Capital Projects Fund Summary, Village staff consider the water treatment and water distribution systems in the budget process to maximize efficiency and minimize costs. For FY2024-2025, staff have budgeted \$25,000 in the Capital Projects Fund for ongoing maintenance of the water towers, which will be funded by the Water Capital Improvement Fund reserves.



WATER CAPITAL IMPROVEMENT FUND FY2024-2025 Budget	FY2022-23 Actual	FY2023-24 Amended	FY2023-24 Projected	FY2024-25 Adopted	\$ Change in Budget	% Change in Budget	
		Budget	Activity	Budget	in Budget		
<b>REVENUES</b>							
<b>NON-OPERATING REVENUE</b>							
09-00-320-108      INTEREST INCOME	27,619	-	48,920	-	-	-	
<b>TOTAL OTHER REVENUE</b>	<b>27,619</b>	<b>-</b>	<b>48,920</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL REVENUES</b>	<b>27,619</b>	<b>-</b>	<b>48,920</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>EXPENDITURES</b>							
<b>TRANSFERS-OUT</b>							
09-65-900-110      TRANSFER TO CAPITAL PROJECTS FUND	13,532	-	-	25,000	25,000	-	
<b>TOTAL TRANSFERS-OUT</b>	<b>13,532</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>	
<b>TOTAL WATER CAPITAL IMPROVEMENT EXPENDITURES</b>	<b>13,532</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>	
<b>CHANGE IN FUND BALANCE</b>							
Beginning Fund Balance at 5/1	837,891	851,978	851,978	900,899			
Change in Net Position	14,087	-	48,920	(25,000)			
Ending Fund Balance at 4/30	<b>851,978</b>	<b>851,978</b>	<b>900,899</b>	<b>875,899</b>			



## **Redevelopment Corridor Tax Increment Financing Fund FY2025 ANNUAL BUDGET**

State of Illinois law allows a municipality to name an area within its jurisdiction as a Tax Increment Financing (TIF) District. A TIF District uses property taxes and/or sales tax revenues generated within the District as a financing source for improvements that encourage economic development. The goals of a TIF District, therefore, are to not only enhance the value of existing properties, but also to encourage new development within the District.

### **Willowbrook Redevelopment Corridor TIF District Fund**

In late 2021, the Village started the process of creating a TIF District within the boundaries of Illinois Route 83 to the west; 72<sup>nd</sup> Court to the north; Soper Road and Madison Street to the east; and I-55 to the south. The purpose of the TIF District is to aid in the reusing of underutilized properties and stabilize and increase the property tax base within the TIF District. The TIF District, known as the Willowbrook Redevelopment Corridor TIF District, was formally adopted in early 2022. The first phase of the TIF District's economic development program is not expected to begin in FY2024-2025, and therefore no expenses have been budgeted.



REDEVELOPMENT CORRIDOR TIF FUND FY 2024-2025 Budget	FY2022-23 Actual	FY2023-24	FY2023-24	FY2024-25	\$ Change in Budget	% Change in Budget			
		Amended Budget	Projected Activity	Adopted Budget					
<b>REVENUES</b>									
<b>TAXES</b>									
19-00-310-103	( <sup>(1)</sup> ) PROPERTY TAX - TIF	-	-	152,177	153,000	153,000			
<b>TOTAL TAXES</b>		<b>-</b>	<b>-</b>	<b>152,177</b>	<b>153,000</b>	<b>153,000</b>			
<b>NON-OPERATING REVENUE</b>									
16-00-320-108	INTEREST INCOME	-	-	588	-	-			
<b>TOTAL NON-OPERATING REVENUE</b>		<b>-</b>	<b>-</b>	<b>588</b>	<b>-</b>	<b>-</b>			
<b>TOTAL REVENUES</b>		<b>-</b>	<b>-</b>	<b>152,765</b>	<b>153,000</b>	<b>153,000</b>			
<b>CHANGE IN FUND BALANCE</b>									
Beginning Fund Balance at 5/1				-	152,765				
Change in Net Position				152,765	153,000				
Ending Fund Balance at 4/30				<b>152,765</b>	<b>305,765</b>				

<sup>(1)</sup> The Redevelopment Corridor TIF District began collecting property tax in FY2023-2024.

**NOTE: The first phase of the TIF District's economic development program is not expected to begin in FY2024-2025, therefore no expenditures have been budgeted.**



# Motor Fuel Tax

## FY2025 ANNUAL BUDGET

The Village receives monthly State motor fuel tax allocations based upon population. Use of the motor fuel taxes is restricted to specific road-related construction and maintenance projects, as administered by the Illinois Department of Transportation (IDOT).

The Village has traditionally allocated most of its share of motor fuel taxes to pay for the costs of the *Annual Road Maintenance Program*. Costs for road salt and concrete flatwork are also charged to the Motor Fuel Tax Fund. The Village periodically uses accumulated motor fuel taxes for capital projects, in accordance with IDOT guidelines.



<b>Motor Fuel Tax Fund</b> Revenues by Classification	FY2022-23	FY2023-24	FY2023-24	FY2024-25	\$ Change in Budget	% Change in Budget
	Actual	Amended Budget	Projected Activity	Adopted Budget		
<b>REVENUES</b>						
Motor Fuel Taxes	367,579	334,229	405,644	372,870	38,641	11.6%
Rebuild Illinois Funds	93,803	-	-	-	-	-
High Growth Allotment	-	-	24,538	-	-	-
Interest Income	33,968	250	61,137	25,000	24,750	9900.0%
<b>Total Revenues</b>	<b>495,350</b>	<b>334,479</b>	<b>491,319</b>	<b>397,870</b>	<b>63,391</b>	<b>19.0%</b>

<b>Motor Fuel Tax Fund</b> Expenses by Classification	FY2022-23	FY2023-24	FY2023-24	FY2024-25	\$ Change in Budget	% Change in Budget
	Actual	Amended Budget	Projected Activity	Adopted Budget		
<b>EXPENSES</b>						
Contractual Services	26,533	130,000	25,275	171,623	41,623	32.0%
Transfers-Out	1,053,541	-	-	-	-	-
<b>Total Expenses</b>	<b>1,080,074</b>	<b>130,000</b>	<b>25,275</b>	<b>171,623</b>	<b>41,623</b>	<b>32.0%</b>

<b>CHANGE IN MFT FUND BALANCE</b>				
Beginning Fund Balance at 5/1	894,993	310,269	310,269	776,313
Change in Fund Balance	(584,724)	204,479	466,044	226,247
Ending Fund Balance at 4/30	310,269	514,748	776,313	1,002,560



<b>Motor Fuel Tax Fund</b> <b>FY2024-2025 Budget</b>	FY2022-23	FY2023-24	FY2023-24	FY2024-25	\$ Change in Budget	% Change in Budget		
	Actual	Amended Budget	Projected Activity	Adopted Budget				
<b>REVENUES</b>								
<b>Intergovernmental</b>								
04-00-310-216	MOTOR FUEL TAX ALLOTMENTS	367,579	334,229	405,644	372,870	38,641		
04-00-310-218	MFT CAPITAL BOND RECEIPTS	93,803	-	-	-	-		
04-00-310-219	HIGH GROWTH CITY ALLOTMENT	-	-	24,538	-	-		
<b>Total Intergovernmental</b>		<b>461,382</b>	<b>334,229</b>	<b>430,182</b>	<b>372,870</b>	<b>38,641</b>		
04-00-320-108	INVESTMENT INCOME	33,968	250	61,137	25,000	24,750		
<b>TOTAL REVENUES</b>		<b>495,350</b>	<b>334,479</b>	<b>491,318</b>	<b>397,870</b>	<b>63,391</b>		
<b>EXPENDITURES</b>								
<b>HIGHWAY AND STREETS</b>								
<b>Contractual Services</b>								
04-56-410-371	ROCK SALT	-	50,000	25,275	91,623	41,623		
04-56-430-684	STREET MAINTENANCE CONTRACT	26,533	80,000	-	(80,000)	(100.0%)		
04-56-600-313	RESURFACING	-	-	-	80,000	80,000		
<b>Total Contractual Services</b>		<b>26,533</b>	<b>130,000</b>	<b>25,275</b>	<b>171,623</b>	<b>41,623</b>		
<b>Transfers-Out</b>								
04-56-900-110	TRANSFER TO CAPITAL PROJECTS	1,053,541	-	-	-	-		
<b>TOTAL EXPENSES</b>		<b>1,080,074</b>	<b>130,000</b>	<b>25,275</b>	<b>171,623</b>	<b>41,623</b>		
						<b>32.0%</b>		



# Debt Service Fund

## FY2025 ANNUAL BUDGET

The purpose of the Village's Debt Service Fund is to accumulate financial resources that are restricted, committed, or assigned for the payment of the principal and interest on the General Obligation Alternate Revenue Source Bonds, Series 2015.

**General Obligation Alternate Revenue Source Bonds, Series 2015** – On April 13, 2015, the Village issued \$4.93 million in general obligation bonds to fund the renovation, rehabilitation, and expansion of the police station. The bonds were also issued to partially refund the Village's outstanding General Obligation Alternate Revenue Source Bonds, Series 2008.

Chapter 65, Section 5/8-5-1 Illinois Compiled Statutes governs the computation of the legal debt margin for all home rule municipalities, i.e. Village of Willowbrook. To date, the General Assembly has not set any limits for home rule municipalities.

S&P Global has given the Village a “AAA” bond rating. This high rating, together with the Village’s strong General Fund reserves, allowed management to issue General Obligation Bonds in 2022 at the lowest possible cost.



<b>Debt Service Fund Revenues by Classification</b>	<b>FY2022-23</b>		<b>FY2023-24</b>	<b>FY2023-24</b>	<b>FY2024-25</b>	<b>\$ Change in Budget</b>	<b>% Change in Budget</b>
	<b>Actual</b>	<b>Amended Budget</b>	<b>Projected Activity</b>	<b>Adopted Budget</b>			
<b>REVENUES</b>							
Transfers-In	322,709	280,739	323,065	325,361	44,622	15.9%	
<b>Total Revenues</b>	<b>322,709</b>	<b>280,739</b>	<b>323,065</b>	<b>325,361</b>	<b>44,622</b>	<b>15.9%</b>	

<b>Debt Service Fund Expenses by Classification</b>	<b>FY2022-23</b>		<b>FY2023-24</b>	<b>FY2023-24</b>	<b>FY2024-25</b>	<b>\$ Change in Budget</b>	<b>% Change in Budget</b>
	<b>Actual</b>	<b>Amended Budget</b>	<b>Projected Activity</b>	<b>Adopted Budget</b>			
<b>EXPENSES</b>							
Debt Service	322,709	280,739	323,065	325,361	44,622	15.9%	
<b>Total Expenses</b>	<b>322,709</b>	<b>280,739</b>	<b>323,065</b>	<b>325,361</b>	<b>44,622</b>	<b>15.9%</b>	

#### **CHANGE IN DEBT SERVICE FUND BALANCE**

Beginning Fund Balance at 5/1	11	11	11	11
Change in Fund Balance	-	-	-	-
Ending Fund Balance at 4/30	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>



<b>Debt Service Fund</b> <b>FY2024-2025 Budget</b>	<b>FY2022-23</b>		<b>FY2023-24</b>	<b>FY2023-24</b>	<b>FY2024-25</b>	<b>\$ Change</b> <b>in Budget</b>	<b>% Change</b> <b>in Budget</b>		
	<b>Actual</b>	<b>Amended</b> <b>Budget</b>	<b>Projected</b> <b>Activity</b>	<b>Adopted</b> <b>Budget</b>					
<b>REVENUES</b>									
<b>Transfers-In</b>									
11-00-330-101	TRANSFER IN FROM GENERAL FUND	322,709	280,739	323,065	325,361	44,622	15.9%		
<b>Total Transfers-In</b>		<b>322,709</b>	<b>280,739</b>	<b>323,065</b>	<b>325,361</b>	<b>44,622</b>	<b>15.9%</b>		
<b>TOTAL REVENUES</b>		<b>322,709</b>	<b>280,739</b>	<b>323,065</b>	<b>325,361</b>	<b>44,622</b>	<b>15.9%</b>		
<b>EXPENDITURES</b>									
<b>Debt Services</b>									
11-70-550-401	BOND PRINCIPAL EXPENSE	223,686	186,190	228,171	237,657	51,467	27.6%		
11-70-550-402	BOND INTEREST EXPENSE	99,023	94,549	94,549	87,704	(6,845)	(7.2%)		
11-70-550-460	ADMINISTRATIVE FEES	-	-	345	-	-	-		
<b>Total Debt Service</b>		<b>322,709</b>	<b>280,739</b>	<b>323,065</b>	<b>325,361</b>	<b>44,622</b>	<b>15.9%</b>		
<b>TOTAL EXPENSES</b>		<b>322,709</b>	<b>280,739</b>	<b>323,065</b>	<b>325,361</b>	<b>44,622</b>	<b>15.9%</b>		



## General Obligation Bonds, Series 2022 A & B Fund

### FY2025 ANNUAL BUDGET

The purpose of the Village's General Obligation Bonds, Series 2022 A & B Fund is to account for the proceeds received from the bond issue and the semi-annual debt service payments on the bonds. The Fund also accounts for the transfer of funds to the Capital Projects Fund for those projects, as discussed below, that are funded by the Bonds.

**General Obligation Bonds, Series 2022 A** – On June 8, 2022, the Village issued \$8.92 million of general obligation bonds to fund certain capital projects. To date, the Village has used the bonds to primarily fund the Executive Drive stormwater project and the park improvement projects. In FY2024-2025, the Village has budgeted to use the bonds to continue funding the Executive Drive stormwater project and improvements to the Village's three parks.

**General Obligation Bonds, Series 2022 B** – On June 8, 2022, the Village issued \$1.02 million of general obligation bonds to fund certain capital projects. To date, the Village has used the bonds to primarily fund professional services related to economic development.



G.O. BONDS, SERIES 2022A & 2022B Revenues by Classification	FY2022-23 Actual	FY2023-24	FY2023-24	FY2024-25	\$ Change in Budget	% Change in Budget
		Amended Budget	Projected Activity	Adopted Budget		
<b>REVENUES</b>						
Interest Income	304,373	-	569,332	100,000	100,000	-
Other Financing Sources						
Transfers-In	714,651	710,001	710,001	710,551	550	0.1%
Bonds Issued	10,165,182	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>11,184,206</b>	<b>710,001</b>	<b>1,279,333</b>	<b>810,551</b>	<b>100,550</b>	<b>14.2%</b>

G.O. BONDS, SERIES 2022A & 2022B Expenses by Classification	FY2022-23 Actual	FY2023-24	FY2023-24	FY2024-25	\$ Change in Budget	% Change in Budget
		Amended Budget	Projected Activity	Adopted Budget		
<b>EXPENSES</b>						
Contractual Services	-	330,000	355,304	330,000	-	-
Debt Service	872,901	710,001	710,637	710,551	550	0.1%
Capital Outlay	301,406	-	-	-	-	-
Other Financing Sources						
Transfers-Out	2,960	2,550,000	2,222,206	7,625,000	5,075,000	199.0%
<b>TOTAL EXPENSES</b>	<b>1,177,267</b>	<b>3,590,001</b>	<b>3,288,147</b>	<b>8,665,551</b>	<b>5,075,550</b>	<b>141.4%</b>

#### CHANGE IN G.O. BOND FUND BALANCE

Beginning Fund Balance at 5/1	-	10,006,939	10,006,939	7,998,125
Net Revenues (Expenses)		(2,880,000)	(2,008,814)	(7,855,000)
Ending Balance at 4/30		<b>10,006,939</b>	<b>7,126,939</b>	<b>7,998,125</b>



G.O. BONDS, SERIES 2022A & 2022B		FY 2022-23	FY2023-24	FY2023-24	FY2024-25	\$ Change in Budget	% Change in Budget
			Actual	Amended Budget	Projected Activity		
<b>REVENUES</b>							
17-80-320-104	BOND PROCEEDS	1,020,000	-	-	-	-	-
17-80-320-108	INTEREST INCOME	30,112	-	50,953	25,000	25,000	-
17-85-320-104	BOND PROCEEDS	9,145,182	-	-	-	-	-
17-85-320-108	INTEREST INCOME	274,261	-	518,379	75,000	75,000	-
<b>TOTAL REVENUES</b>		<b>10,469,555</b>	<b>-</b>	<b>569,332</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>
<b>EXPENDITURES</b>							
17-80-490-799	CONTINGENCIES	197	-	-	-	-	-
17-80-540-425	OTHER PROFESSIONAL SERVICE (WEDP)	170,000	330,000	355,304	330,000	-	-
17-80-550-401	BOND PRINCIPAL EXPENSE	505,000	350,000	350,000	165,000	(185,000)	(52.9%)
17-80-550-402	BOND INTEREST EXPENSE	15,453	13,905	13,905	4,455	(9,450)	(68.0%)
17-80-550-404	BOND ISSUANCE COSTS	16,239	-	-	-	-	-
17-80-550-460	ADMINISTRATIVE FEES	-	-	318	-	-	-
17-85-540-426	DESIGN SERVICES	51,522	-	-	-	-	-
17-85-540-427	EXECUTIVE DRIVE PROJECT	79,687	-	-	-	-	-
17-85-550-401	BOND PRINCIPAL EXPENSE	-	-	-	195,000	195,000	-
17-85-550-402	BOND INTEREST EXPENSE	194,198	346,096	346,096	346,096	-	-
17-85-550-404	BOND ISSUANCE COSTS	142,011	-	-	-	-	-
17-85-900-110	ADMINISTRATIVE FEES	-	-	318	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>1,174,307</b>	<b>1,040,001</b>	<b>1,065,941</b>	<b>1,040,551</b>	<b>550</b>	<b>0.1%</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
17-80-330-101	TRANSFER IN - GENERAL FUND	520,453	363,905	363,905	169,455	(194,450)	(53.4%)
17-85-330-101	TRANSFER IN - GENERAL FUND	194,198	346,096	346,096	541,096	195,000	56.3%
17-85-900-110	TRANSFER OUT - CAPITAL PROJECTS FUND	2,960	2,550,000	2,222,206	7,625,000	5,075,000	199.0%
<b>NET TRANSFER IN/(OUT)</b>		<b>711,691</b>	<b>(1,839,999)</b>	<b>(1,512,205)</b>	<b>(6,914,449)</b>	<b>5,075,550</b>	<b>275.8%</b>

# CAPITAL IMPROVEMENT PROGRAM



**FY2024-2025 Capital Budget**



## **Capital Improvement Program Fiscal Years 2025 – 2029**

The *Village of Willowbrook's Capital Improvement Program (CIP or Program)* is the Village's commitment to planning for capital asset needs and keeping existing capital assets in good condition. The *Program* also supports the Village's long-term commitment to investing in its infrastructure. The *CIP* lays out the Village's long-term financial plan and supplements the Village's short-term financial plan for funding its operations.

Village staff prepare the *CIP* in conjunction with the annual budget. These two documents make up a comprehensive plan for financing the Village's programs and functions and improving the quality of life of its residents. The *Program* is a summary of all expected significant capital outlays over the next five fiscal years that includes project descriptions, financial resources needed, and sources of financial resources.

Capital projects may include building improvements; street maintenance; sidewalk/curb/gutter replacement; park improvements; major equipment purchases; and water distribution system repair and maintenance. While some capital projects/asset acquisitions may be funded by the Village's operating revenues, the size and significance of a capital project/asset may require the Village to issue general obligation bonds to supplement its revenue streams.

In preparing for the *CIP*, Village management prioritizes and highlights the capital projects/assets that potentially may be included in each fiscal year of the long-range financial plan. In laying out the final *Capital Improvement Program*, Village management considers allocation of resources, various external factors, and total cost. It should be noted that the available data and expenditure estimates for earlier fiscal years presented in the *CIP* are more precise than later fiscal years.

### **Budget Structure**

Capital Projects and Debt Service Funds account for expenditures for one-time capital improvements, ongoing capital asset maintenance, and debt service payments for bonds issued in prior years for capital improvements. The Village's Capital Projects and Debt Service Funds include the following.

- Motor Fuel Tax Fund
- Water Capital Improvement Fund
- Capital Projects Fund
- Debt Service Fund
- Redevelopment Corridor Tax Increment Financing (TIF) Fund
- General Obligation Bonds, Series 2022A & 2022B

# Capital Improvement Program (cont'd)

## Fiscal Years 2025 – 2029

### Program Highlights

#### Five-Year Overview

The five-year *CIP* totals approximately \$21.09 million and ensures that high priority capital projects/assets are in place to support the Village's continued development and reinvestment in its infrastructure. Below is the *CIP* schedule by capital asset classification for FY2025 through FY2029. As mentioned earlier, projected capital expenditures for FY2024-2025 are based on engineering estimates and/or recent bid prices, and, therefore, more accurately reflect expected costs. By contrast, expenses projected for FY2028-2029 are based on historical costs and foreseeable needs of the Village but, in the end, are simply forecasts.

#### Five-Year Summary

Uses	FY2024-2025 Budget	FY2025-2026 Budget	FY2026-2027 Budget	FY2027-2028 Budget	FY2028-2029 Budget
Design	58,250	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	-	370,000	1,500,000
Water Infrastructure	25,000	125,000	-	-	-
<b>TOTAL</b>	<b>8,037,250</b>	<b>3,294,500</b>	<b>3,664,400</b>	<b>3,241,500</b>	<b>2,852,000</b>

#### FY2024-2025 Overview

The *FY2024-2025 CIP* is projected at approximately \$8.04 million, which is \$1.79 million more than the *FY2023-2024* approved *Program* of \$6.25 million. The increase is primarily due to continued park improvements at Borse Memorial Community Park, Farmingdale Terrace Park, and Creekside Park.

#### FY2024-2025 Changes

The Village continues to invest in its parks and storm sewer infrastructure. Park improvement projects account for 55.5% of the total *Capital Improvement Program* budget, while storm sewer projects account for 40.7%. Together, these two project classifications account for slightly more than 95% of the total *FY2024-2025 CIP* budget.

## Capital Improvement Program (cont'd)

### Fiscal Years 2025 – 2029

#### FY2024-2025 Changes

Uses	FY2023-2024	FY2024-2025	Change (\$)	Change (%)
Storm sewers	2,550,000	3,274,820	724,820	28.4%
Sidewalk	75,000	-	(75,000)	(100.0%)
Police Department Equipment	257,800	15,000	(242,800)	(94.2%)
Police Department Facilities	18,800	50,000	31,200	166.0%
Parks and Recreation	3,058,500	4,460,000	1,401,500	45.8%
Public Works Facilities	-	12,000	12,000	-
Public Works Equipment	285,000	201,000	(84,000)	(29.5%)
Water Infrastructure	-	25,000	25,000	-
<b>TOTAL</b>	<b>6,245,100</b>	<b>8,037,820</b>	<b>1,792,720</b>	<b>28.7%</b>

#### Project Classifications

##### Five Year Overview

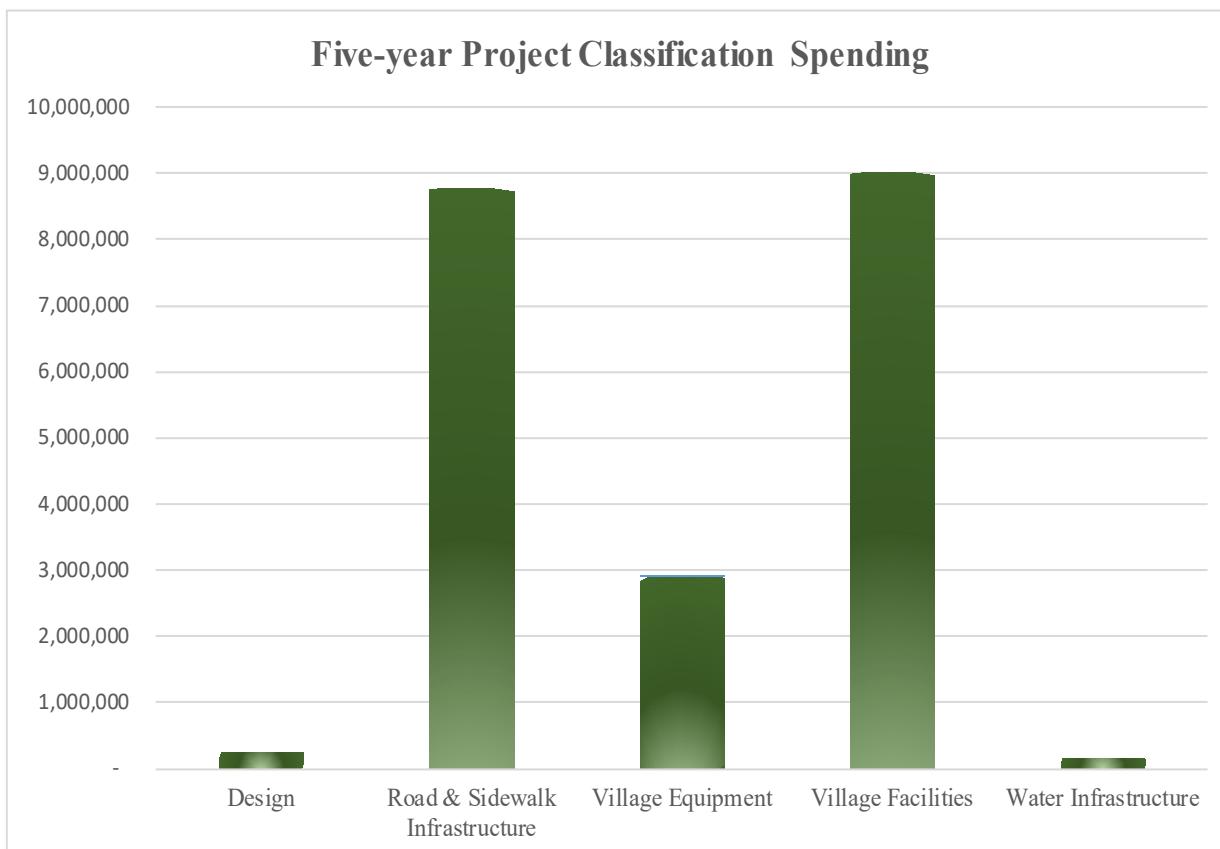
All projects in the five-year *CIP* are classified according to project type. The Village uses the following project classifications in its *CIP*.

- **Design** – Creating and laying out a plan for a project.
- **Road and Sidewalk Infrastructure** – The *Annual Street Maintenance Program*, which is the Village's largest single on-going program, includes road overlay and base repair, road crack filling, and sidewalk/curb/gutter replacement. This classification also includes storm sewer projects that improve the conveyance of storm water throughout the Village to mitigate safety hazards and prevent damage to public and private property.
- **Village Equipment** – New and replacement of equipment used for public service, i.e., police vehicles, public works heavy equipment, etc.
- **Village Facilities** – Building construction, renovation, maintenance, and all other type of work done on Village-owned facilities.
- **Water Infrastructure** – Supports the Village's water distribution system.

Significant maintenance costs, i.e. major overhaul or upgrades, for capital projects are budgeted as capital expenditures, whereas routine work to keep assets in good condition is classified as general maintenance expense.

## Capital Improvement Program (cont'd) Fiscal Years 2025 – 2029

As the chart below shows, the Village will spend approximately \$9.0 million over the next five fiscal years on both facilities and road and sidewalk infrastructure.



### Funding Sources

#### Five Year Overview

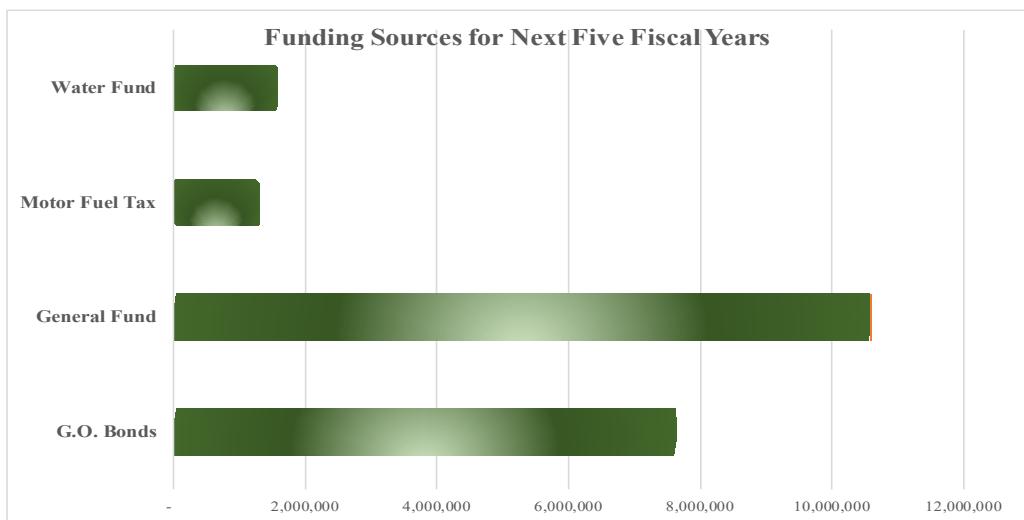
Over the past few years, the Village has slowly moved from growth to maintenance mode. Due to this shift, Village staff must ensure that adequate funding is available to keep all existing capital assets in their entirety in good condition. The Village uses the following funding sources for its *Capital Improvement Program*.

- Water Fund – Water service fees may be used to fund investment in the water distribution system.
- Water Capital Improvement Fund – Reserves may be used to fund investment in the water distribution system.
- Capital Projects Fund – The Fund may receive federal or state grants to fund investments in capital assets.

## Capital Improvement Program (cont'd) Fiscal Years 2025 – 2029

- General Obligation Bond, Series 2022A Fund – Proceeds received from issuing general obligation bonds to support investment in capital assets.
- Motor Fuel Tax Fund – State motor fuel tax may be used for street maintenance projects.
- General Fund – Accumulated reserves in the General Fund and property taxes levied for the special recreation area may be used to fund investment in capital assets.

The chart below shows the funding sources to be used for capital asset investment over the next five fiscal years. As shown in the chart, the General Fund is expected to fund slightly more than 50% of the five-year *CIP* total of approximately \$21.09 million.



Capital projects that do not have a dedicated funding source are unfunded and may require borrowing to add the project to the *CIP*. Village staff prepare a *Capital Projects Inventory Plan* that includes unfunded projects not included in the Village's operating budget or *Long-Range Financial Plan*. These unfunded projects are typically costly in nature and, therefore, would not be funded by the Village's operating revenues.

### Annual Debt Service

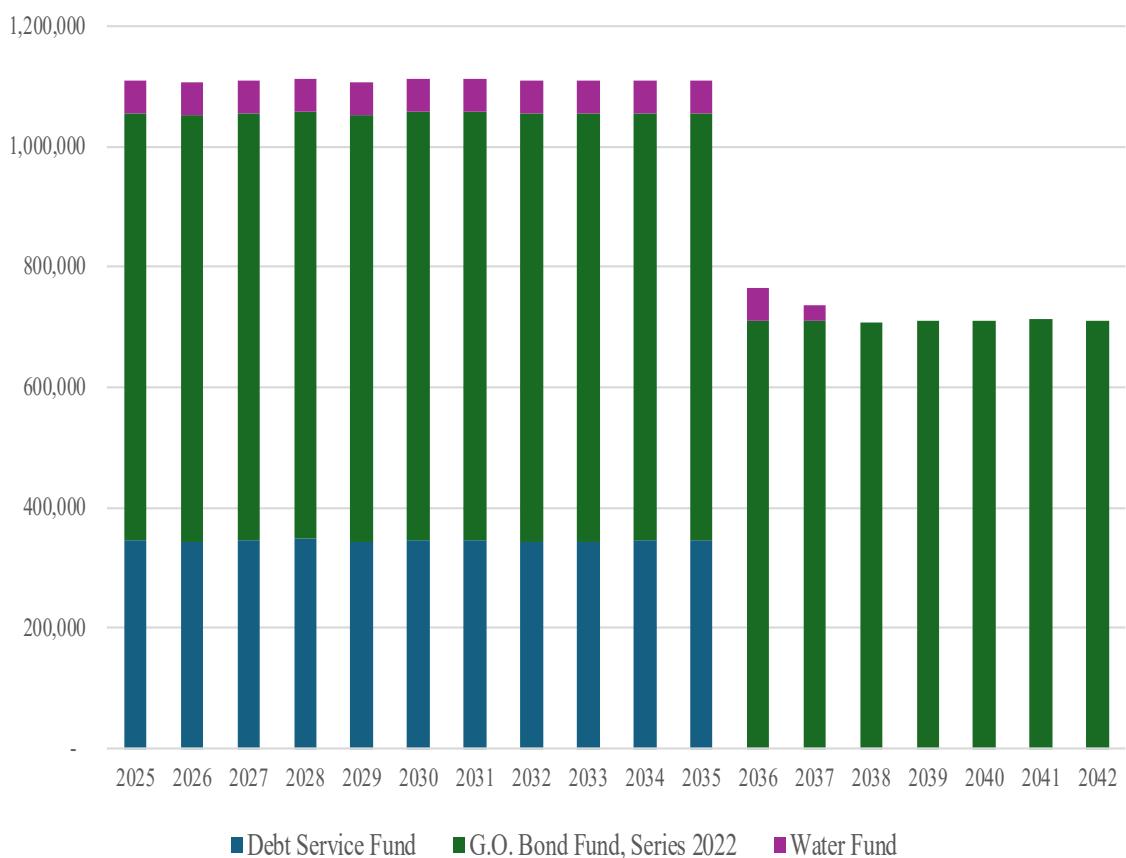
The Village's *CIP* includes ongoing infrastructure maintenance programs that require funding at a relatively consistent level to ensure that the same level of service is provided to the Village residents and businesses year over year.

## Capital Improvement Program (cont'd) Fiscal Years 2025 – 2029

In FY2021-2022, the Village more than doubled its general government debt to fund its capital projects so that the Village would not need to impose a property tax levy on its residents. The Village can reduce its future debt in one of two ways – a.) pay off current debt or b.) reduce future borrowing requirements for its *CIP* through dedicated funding sources.

The chart below shows the Village's current debt service by fund.

### Annual Debt Service by Fund



The Village's stable annual debt service of approximately \$1.1 million from FY2024-2025 through FY2034-2035 begins to slowly decrease as the final debt service payment is made for the General Obligation Bonds, Series 2015. Annual debt service payments then stay at just slightly over \$0.7 million through FY2041-2042, at which time the Village has paid off all its general government debt.



<b>FIVE-YEAR CAPITAL IMPROVEMENT PLAN</b> <b>Capital Projects by Classification</b>	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	<b>Total</b>
	Budget	Budget	Budget	Budget	Budget	

**DESIGN <sup>(1)</sup>**

10-55-600-310	Road Program Design	58,820	53,500	52,400	36,500	50,000	251,220
	<b>Subtotal - Design</b>	<b>58,820</b>	<b>53,500</b>	<b>52,400</b>	<b>36,500</b>	<b>50,000</b>	<b>251,220</b>

<sup>(1)</sup> Annual activities include surveying roads; testing soil and various materials; resurfacing roads; designing storm and water sewers; managing projects; inspecting bridges and retaining walls; analyzing drainage; and assessing and designing natural resource projects.

**ROAD and SIDEWALK INFRASTRUCTURE**

10-55-600-305	Stormwater Improvements - replace culvert	-	-	125,000	-	-	125,000
10-55-600-305	Stormwater Improvements - results of Stormwater Master Plan	-	-	2,000,000	2,000,000	-	4,000,000
10-55-600-305	Stormwater Improvements - replace culvert - Tennessee Ave/Alabama Ave	-	-	-	-	125,000	125,000
10-55-600-308	Replace 3 culverts - Brookbank Rd	16,000	-	-	-	-	16,000
10-55-600-309	Executive Dr Stormwater Improvements	3,200,000	-	-	-	-	3,200,000
10-55-600-313	Road resurface - Bentley Ave 63rd to 65th St	-	300,000	-	-	-	300,000
10-55-600-313	Road resurface - 58th Place and Holmes Ave	-	-	350,000	-	-	350,000
10-55-600-313	Road resurface - Bentley Ave and Virginia Ave	-	-	200,000	-	-	200,000
10-55-600-313	Road resurface - Clarendon Hills Rd - 58th St to 60th Ct	-	-	-	250,000	-	250,000
10-55-600-313	Road resurface - Clarendon Hills Rd - 60th Ct to 63rd St	-	-	-	-	200,000	200,000
	<b>Subtotal - Road and Sidewalk Infrastructure</b>	<b>3,216,000</b>	<b>300,000</b>	<b>2,675,000</b>	<b>2,250,000</b>	<b>325,000</b>	<b>8,766,000</b>

**VILLAGE EQUIPMENT**

10-55-440-602	Replace water meters and MTUs	-	-	475,000	475,000	475,000	1,425,000
10-55-600-316	Replace F250 pickup truck	-	60,000	-	-	-	60,000
10-55-600-316	Replace F350 service body	-	60,000	-	-	-	60,000
10-55-600-316	Replace 2014 dump truck	-	-	-	110,000	-	110,000
10-55-600-316	Replace two F350's	-	-	-	-	150,000	150,000
10-55-600-317	Purchase/replace 4 squad vehicles w/upfitting	-	-	272,000	-	272,000	544,000
10-55-600-320	Replace street name and stop signs - Waterford subdivision	16,000	-	-	-	-	16,000
10-55-600-320	Replace street name signs - Farmingdale and Borse neighborhoods	-	55,000	-	-	-	55,000
10-55-600-320	Replace street name signs - various areas	-	-	40,000	-	-	40,000
10-55-600-320	Replace street name signs - Willow Manor and Ridgemoor	-	-	-	-	30,000	30,000
10-55-600-322	Replace 410J Combo Loader	185,000	-	-	-	-	185,000
10-55-600-325	Purchase Tablet Livescan System - Police Department	15,000	-	-	-	-	15,000
10-55-600-325	VR technology - Police Department scenario-based training	-	-	100,000	-	-	100,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN		FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	
Capital Projects by Classification		Budget	Budget	Budget	Budget	Budget	Total
10-55-600-344	Replace grills - Borse Community Park and Willow Pond	5,000	-	-	-	-	5,000
10-55-600-352	Purchase/replace one administrative vehicle w/upfitting	-	-	50,000	-	50,000	100,000
<b>Subtotal - Village Equipment</b>		<b>221,000</b>	<b>175,000</b>	<b>937,000</b>	<b>585,000</b>	<b>977,000</b>	<b>2,895,000</b>
<b>VILLAGE FACILITIES</b>							
10-55-600-311	Kitchen improvements - Public Works	12,000	-	-	-	-	12,000
10-55-600-311	Seal and patch concrete - Public Works	-	75,000	-	-	-	75,000
10-55-600-311	Construction of dumpster enclosure - Public Works	-	25,000	-	-	-	25,000
10-55-600-325	Upgrade key card access system	-	41,000	-	-	-	41,000
10-55-600-343	Install Emergency Operations Center - Police Department	50,000	-	-	-	-	50,000
10-55-600-345	Creekside Park renovation	1,300,000	-	-	-	-	1,300,000
10-55-600-346	Farmingdale Terrace Park renovation	925,000	-	-	-	-	925,000
10-55-600-347	Borse Park redevelopment - pickleball courts, pond enhancement, pedestrian bridge, and upgrade of baseball fields	2,200,000	-	-	-	-	2,200,000
10-55-600-347	Borse Park redevelopment - playground, splash pad, shelter, and restroom	-	2,500,000	-	-	-	2,500,000
10-55-600-350	Replace fishing pier at Willow Pond	30,000	-	-	-	-	30,000
10-55-600-352	Upgrade Waterford Park playground	-	-	-	250,000	-	250,000
10-55-600-352	Upgrade Waterford Park tennis court	-	-	-	120,000	-	120,000
10-55-600-353	Prairie Trail Park redevelopment - replace shelter, playground, and parking lot	-	-	-	-	1,500,000	1,500,000
<b>Subtotal - Village Facilities</b>		<b>4,517,000</b>	<b>2,641,000</b>	<b>-</b>	<b>370,000</b>	<b>1,500,000</b>	<b>9,028,000</b>
<b>WATER INFRASTRUCTURE</b>							
10-55-440-601	Water main connection - Chatelaine Court to Squire Court	-	125,000	-	-	-	125,000
10-55-440-604	Pressure wash both spheroid water towers	25,000	-	-	-	-	25,000
<b>Subtotal - Water Infrastructure</b>		<b>25,000</b>	<b>125,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>
<b>TOTAL IMPROVEMENTS - CAPITAL PROJECTS</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>	<b>21,090,220</b>

**NOTE:** The Capital Improvement Plan is on a cash flow basis and considers the timing of payments rather than the fiscal year in which the expenditure is approved in the budget i.e., a capital project approved for the FY2024-2025 budget has payments made in FY2025-2026 as the project nears completion. This schedule, therefore, may not always be consistent with budgeted amounts.



**Village of Willowbrook**  
**Long-Term Debt**  
**Future Principal and Interest Payments**

Budget Fiscal Year	2025	2026	2027	2028	2029	2030-2042	
Tax Levy Year	2024	2025	2026	2027	2028	2029-2041	<b>TOTAL</b>
<b><sup>(1)</sup> 2015 General Obligation Bonds</b>							
Principal	250,000	255,000	265,000	275,000	280,000	1,870,000	3,195,000
Interest	95,850	88,350	80,700	72,750	64,500	201,000	603,150
<b>Total Debt Service</b>	<b>345,850</b>	<b>343,350</b>	<b>345,700</b>	<b>347,750</b>	<b>344,500</b>	<b>2,071,000</b>	<b>3,798,150</b>
<b><sup>(2)</sup> 2022 General Obligation Bonds, Series A &amp; B</b>							
Principal	360,000	370,000	385,000	400,000	415,000	7,155,000	9,085,000
Interest	350,551	338,530	324,174	309,236	293,716	2,090,156	3,706,363
<b>Total Debt Service</b>	<b>710,551</b>	<b>708,530</b>	<b>709,174</b>	<b>709,236</b>	<b>708,716</b>	<b>9,245,156</b>	<b>12,791,363</b>
<b><sup>(3)</sup> 2017 IEPA Loan</b>							
Principal	43,400	44,211	45,037	45,879	46,736	379,516	604,779
Interest	11,048	10,237	9,411	8,569	7,712	28,846	75,823
<b>Total Debt Service</b>	<b>54,448</b>	<b>54,448</b>	<b>54,448</b>	<b>54,448</b>	<b>54,448</b>	<b>408,362</b>	<b>680,602</b>
<b>Village Total</b>							
Principal	653,400	669,211	695,037	720,879	741,736	9,404,516	12,884,779
Interest	457,449	437,117	414,285	390,555	365,928	2,320,002	4,385,336
<b>TOTAL DEBT SERVICE</b>	<b>1,110,849</b>	<b>1,106,328</b>	<b>1,109,322</b>	<b>1,111,434</b>	<b>1,107,664</b>	<b>11,724,518</b>	<b>17,270,115</b>

<sup>(1)</sup> \$ 4.93 million bonds issued to fund the renovation, rehabilitation and expansion of the police station and to partially advance refund the outstanding 2008 bonds.

<sup>(2)</sup> \$ 9.94 million bonds issued to fund certain capital projects.

<sup>(3)</sup> \$0.9 million borrowed to fund the repainting of the three-million gallon potable water standpipe.

**NOTE:** It is the Village's intent to abate the property taxes levied for each of the tax levy years to pay the principal and interest on the 2015 and 2022 A&B general obligation bonds.

# **SPECIAL FUNDS**

American Rescue Plan Act (ARPA) Fund

Route 83/Plainfield Road Business District Tax Fund

Opportunity Reserve Fund



**FY2024-2025 Operating Budgets**



## American Rescue Plan Act Fund

In March 2021, the federal government signed the American Rescue Plan Act (ARPA) into law. The Coronavirus State and Local Fiscal Recovery Funds (SLFRF) were created under ARPA and was the funding source in response to, and recovery from, the COVID-19 public health and economic crisis.

The \$1.9 trillion coronavirus relief package included \$350 billion in direct aid to state, local, and Tribal governments. The Village of Willowbrook received a total direct allocation of the SLFRF of approximately \$1.17 million. The Village received one-half of the aid in FY2021-2022 and the remaining one-half in FY2022-2023.

In January 2022, the U.S Department of the Treasury issued its *Final Rule* on ARPA. The *Final Rule* granted the SLFRF program greater flexibility in how the funds may be used and simplicity in reporting the use of the funds. The ruling included a \$10 million revenue loss standard allowance that allowed a recipient to use up to \$10 million of ARPA funds for government services, which are defined as services traditionally provided by a government, i.e., police (public safety), public works, parks and recreation, etc.

The Village Board directed staff to appropriate the remaining \$1.1 million of ARPA funds to the following capital projects included in the FY2023-2024 budget.

- Borse Memorial Community Park – Phase I improvement project
- Midway Park improvement project
- Acquisition of two new Police Department vehicles

All governments must commit all funds received by December 31, 2024 and spend the funds no later than December 31, 2026. At April 30, 2024, all ARPA funds received by the Village had been spent.



ARPA Fund Revenues by Classification	FY2022-23		FY2023-24	FY2023-24	FY2024-25	\$ Change in Budget	% Change in Budget
	Actual	Amended Budget	Projected Activity	Adopted Budget			
<b>Revenues</b>							
Grants	77,060	1,090,410	1,090,410	-	(1,090,410)	(100.0%)	
Interest Income	-	-	62,272	-	-	-	
<b>TOTAL REVENUES</b>	<b>77,060</b>	<b>1,090,410</b>	<b>1,152,682</b>	<b>-</b>	<b>(1,090,410)</b>	<b>(100.0%)</b>	

Grant revenue is recognized as expenses are incurred. Funds received are classified as Deferred Revenue until that time.

ARPA Fund Expenses by Classification	FY2022-23		FY2023-24	FY2023-24	FY2024-25	\$ Change in Budget	% Change in Budget
	Actual	Amended Budget	Projected Activity	Adopted Budget			
<b>Expenses</b>							
Transfers to Other Funds	77,060	1,090,410	1,090,410	-	(1,090,410)	(100.0%)	
<b>TOTAL EXPENSES</b>	<b>77,060</b>	<b>1,090,410</b>	<b>1,090,410</b>	<b>-</b>	<b>(1,090,410)</b>	<b>(100.0%)</b>	

#### Change in Fund Balance

Beginning Fund Balance at 5/1	-	-	-	62,272
Net Revenues (Expenses)	-	-	62,272	-
Fund Balance at 4/30	-	-	<b>62,272</b>	<b>62,272</b>



ARPA Fund FY2024-2025 Budget	FY2023-24		FY2023-24		FY2024-25	
	FY2022-23 Actual	Amended Budget	Projected Activity	Adopted Budget	\$ Change in Budget	% Change in Budget
<b>REVENUES</b>						
16-00-310-922      FEDERAL/STATE GRANTS	77,060	1,090,410	1,090,410	-	(1,090,410)	(100.0%)
16-00-320-108      INTEREST INCOME	-	-	62,272	-	-	-
<b>TOTAL REVENUES</b>	<b>77,060</b>	<b>1,090,410</b>	<b>1,152,682</b>	-	(1,090,410)	(100.0%)
<b>EXPENDITURES</b>						
TRANSFERS TO OTHER FUNDS						
16-00-900-110      TRANSFER TO CAPITAL PROJECTS	77,060	1,090,410	1,090,410	-	(1,090,410)	(100.0%)
<b>TOTAL EXPENSES</b>	<b>77,060</b>	<b>1,090,410</b>	<b>1,090,410</b>	-	<b>(1,090,410)</b>	<b>(100.0%)</b>



## Route 83/Plainfield Road Business District Tax Fund

In July 2016, the Village set up its first business district – Route 83/Plainfield Road Business District (Business District), via adoption of Ordinance 16-O-30. Per Illinois State law, the maximum term of a business district is 23 years.

The purpose of the Business District is to generate funding for commercial property owners within the District area so that developers could complete their proposed redevelopment project plans amid excessive off-site improvement costs, including required traffic improvements.

The creation of the Business District included an added 1.0% sales tax to be imposed on merchants within the Business District boundaries. The Illinois Department of Revenue collects and sends the business district tax to the Village and the Village deposits the taxes into the Route 83/Plainfield Road Business District Tax Fund. The Village uses the sales tax revenue to reimburse the developer of the Business District for expenses incurred during the project, as defined in the *Redevelopment Agreement* and/or *First Amendment to the Redevelopment Agreement*.

### Personnel

FTE	FY2022-2023 Actuals	FY2023-2024 Budget	FY2023-2024 Projected	FY2024-2025 Budget
Business District	0.00	0.00	0.70	0.70
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.70</b>	<b>0.70</b>

*Certain salaries and benefits of the VAO-Administration Department and the Community Development Department are allocated to the Route 83/Plainfield Road Business District Tax Fund.*



<b>Business District Tax Fund</b> <b>Revenues by Classification</b>	<b>FY2022-23</b>	<b>FY2023-24</b>	<b>FY2023-24</b>	<b>FY2024-25</b>		
	<b>Actual</b>	<b>Amended Budget</b>	<b>Projected Activity</b>	<b>Adopted Budget</b>	<b>\$ Change in Budget</b>	<b>% Change in Budget</b>

**Revenues**

Taxes	643,246	625,471	716,258	665,759	40,288	6.4%
<b>TOTAL REVENUES</b>	<b>643,246</b>	<b>625,471</b>	<b>716,258</b>	<b>665,759</b>	<b>40,288</b>	<b>6.4%</b>

<b>Business District Tax Fund</b> <b>Expenses by Classification</b>	<b>FY2022-23</b>	<b>FY2023-24</b>	<b>FY2023-24</b>	<b>FY2024-25</b>		
	<b>Actual</b>	<b>Amended Budget</b>	<b>Projected Activity</b>	<b>Adopted Budget</b>	<b>\$ Change in Budget</b>	<b>% Change in Budget</b>

**Expenses**

Salaries and Wages	72,578	76,209	120,723	133,309	57,100	74.9%
Benefits	25,150	32,643	34,340	36,949	4,306	13.2%
Contractual Services	446,248	179,698	452,470	296,013	116,315	64.7%
<b>TOTAL EXPENSES</b>	<b>543,976</b>	<b>288,550</b>	<b>607,533</b>	<b>466,271</b>	<b>177,721</b>	<b>61.6%</b>

**Change in Fund Balance**

Beginning Fund Balance at 5/1	2,734,404	2,833,674	2,833,674	2,942,399
Net Revenues (Expenses)	99,270	336,921	108,725	199,488
Fund Balance at 4/30	<b>2,833,674</b>	<b>3,170,595</b>	<b>2,942,399</b>	<b>3,141,887</b>



Business District Tax Fund FY2024-2025 Budget	FY2022-23		FY2023-24	FY2023-24	FY2024-25	\$ Change in Budget	% Change in Budget
	Actual	Amended Budget	Projected Activity	Adopted Budget			
<b>REVENUES</b>							
	TAXES						
15-00-310-201	BUSINESS DISTRICT SALES TAXES	643,246	625,471	716,528	665,759	40,288	6.4%
	<b>TOTAL TAXES</b>	<b>643,246</b>	<b>625,471</b>	<b>716,528</b>	<b>665,759</b>	<b>40,288</b>	<b>6.4%</b>
	<b>TOTAL REVENUES</b>	<b>643,246</b>	<b>625,471</b>	<b>716,528</b>	<b>665,759</b>	<b>40,288</b>	<b>6.4%</b>
<b>EXPENDITURES</b>							
	SALARIES AND WAGES						
15-15-410-104	REGULAR PAY	72,578	76,209	120,723	133,309	57,100	74.9%
	<b>TOTAL SALARIES AND WAGES</b>	<b>72,578</b>	<b>76,209</b>	<b>120,723</b>	<b>133,309</b>	<b>57,100</b>	<b>74.9%</b>
	BENEFITS						
15-15-400-151	IMRF	13,456	15,389	19,986	21,645	6,256	40.7%
15-15-400-161	SOCIAL SECURITY	4,472	4,830	7,935	8,265	3,435	71.1%
15-15-400-147	MEDICARE	1,094	1,129	1,895	2,012	883	78.2%
15-15-400-171	STATE UNEMPLOYMENT INSURANCE	101	-	-	-	-	-
15-15-455-141	HEALTH, DENTAL & LIFE INSURANCE	6,026	11,295	4,524	5,027	(6,268)	(55.49%)
	<b>TOTAL BENEFITS</b>	<b>25,150</b>	<b>32,643</b>	<b>34,340</b>	<b>36,949</b>	<b>4,306</b>	<b>13.2%</b>
	CONTRACTUAL SERVICES						
15-15-401-242	LEGAL FEES	23,527	5,000	58,099	50,000	45,000	900.0%
15-15-455-513	SALES TAX REBATE-TOWN CENTER	58,645	64,698	115,318	103,000	38,302	59.2%
15-15-455-514	SALES TAX REBATE-PFM	357,722	110,000	273,463	136,043	26,043	23.7%
15-15-745-224	MAINTENANCE-TRAFFIC SIGNALS	6,354	-	5,589	6,970	6,970	-
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>446,248</b>	<b>179,698</b>	<b>452,470</b>	<b>296,013</b>	<b>116,315</b>	<b>64.7%</b>
	<b>TOTAL EXPENDITURES</b>	<b>543,976</b>	<b>288,550</b>	<b>607,533</b>	<b>466,271</b>	<b>177,721</b>	<b>61.6%</b>



## Opportunity Reserve Fund

The Opportunity Reserve Fund was created in FY2022-2023 to account for several years of unexpended operating budgets of the General Fund. On February 2, 2024, the Village Board approved the initial transfer of surplus funds to the Opportunity Reserve Fund.

The Opportunity Reserve Fund adds flexibility to the Village's future budgets for capital projects, economic development, debt service payments, and/or unforeseen events or needs. The Village Board reviews all Opportunity Reserve Fund expenditure requests and approves as decided.



<b>Opportunity Reserve Fund</b> <b>Revenues by Classification</b>	<b>FY2022-23</b> <b>Actual</b>	<b>FY2023-24</b>	<b>FY2023-24</b>	<b>FY2024-25</b>	<b>\$ Change</b> <b>in Budget</b>	<b>% Change</b> <b>in Budget</b>
		<b>Amended</b> <b>Budget</b>	<b>Projected</b> <b>Activity</b>	<b>Adopted</b> <b>Budget</b>		

**Revenues**

Transfers-in from Other Funds	-	6,733,166	6,733,166	-	(6,733,166)	(100.0%)
Interest Income	-	-	12,144	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>6,733,166</b>	<b>6,745,310</b>	<b>-</b>	<b>(6,733,166)</b>	<b>(100.0%)</b>

<b>Opportunity Reserve Fund</b> <b>Expenses by Classification</b>	<b>FY2022-23</b> <b>Actual</b>	<b>FY2023-24</b>	<b>FY2023-24</b>	<b>FY2024-25</b>	<b>\$ Change</b> <b>in Budget</b>	<b>% Change</b> <b>in Budget</b>
		<b>Amended</b> <b>Budget</b>	<b>Projected</b> <b>Activity</b>	<b>Adopted</b> <b>Budget</b>		

**Expenses**

Transfers-out to Other Funds	-	275,000	275,000	-	(275,000)	(100.0%)
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>275,000</b>	<b>275,000</b>	<b>-</b>	<b>(275,000)</b>	<b>(100.0%)</b>

**Change in Fund Balance**

Beginning Fund Balance at 5/1	-	-	-	6,470,310		
Net Revenues (Expenses)	-	6,458,166	6,470,310	-		
Fund Balance at 4/30	-	<b>6,458,166</b>	<b>6,470,310</b>	<b>6,470,310</b>		



Opportunity Reserve Fund FY2024-2025 Budget	FY2022-23	FY2023-24		FY2024-25		\$ Change in Budget	% Change in Budget
		Actual	Amended Budget	Projected Activity	Adopted Budget		
<b>REVENUES</b>							
18-00-330-101	TRANSFERS-IN FROM OTHER FUNDS TRANSFER FROM GENERAL FUND	-	6,733,166	6,733,166	-	(6,733,166)	(100.0%)
	<b>TOTAL TRANSFERS-IN</b>	-	<b>6,733,166</b>	<b>6,733,166</b>	-	<b>(6,733,166)</b>	<b>(100.0%)</b>
18-00-320-108	INTEREST INCOME	-	-	12,144	-	-	-
	<b>TOTAL REVENUE</b>	-	<b>6,733,166</b>	<b>6,745,310</b>	-	<b>(6,733,166)</b>	<b>(100.0%)</b>
<b>EXPENDITURES</b>							
	TRANSFERS-OUT TO OTHER FUNDS TRANSFER TO CAPITAL PROJECTS FUND	-	275,000	275,000	-	(275,000)	(100.0%)
	<b>TOTAL TRANSFERS-OUT</b>	-	<b>275,000</b>	<b>275,000</b>	-	<b>(275,000)</b>	<b>(100.0%)</b>
	<b>TOTAL EXPENDITURES</b>	-	<b>275,000</b>	<b>275,000</b>	-	<b>(275,000)</b>	<b>(100.0%)</b>

# APPENDIX

## Expense Account Detail Glossary



**FY2024-2025**

## EXPENSE ACCOUNT DETAIL

### Board of Trustees

#### Personnel

<b>Part-Time Salaries</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$65,508	\$65,508	\$65,508

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

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

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

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

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

#### Contractual

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

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

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

Accounts for telephone services for elected officials.

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

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

#### Commodities

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

Accounts for office supplies and reimbursement related to elected officials.

## Board of Police Commissioners

### Personnel

<b>FICA Payments</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$76	\$76	\$76

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

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

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

### Contractual

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

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

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

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

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

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

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

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

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

Accounts for annual training for the Board of Police Commissioners.

### Commodities

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

Accounts for routine office supplies

## Village Administrator's Office – Administration

### Personnel

<b>Salaries</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$534,523	\$615,577	\$643,277

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

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

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

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

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

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

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

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

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

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

### Contractual

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

<b>Description</b>	<b>Quantity</b>	<b>Cost</b>	<b>Total Cost</b>
DuPage Manager and Mayors Caucus	1	\$8,450	\$8,450
Wex Flexible Spending Account	1	\$600	\$600
Capitol Fax Online Newsletter	1	\$500	\$500
Crain's	1	\$169	\$169
International City / County Management Association	2	\$200 - \$1,072.50	\$1,272.50
Illinois City / County Management Association	2	\$162.75 - \$353.75	\$516.50
IL and National Public Employer Labor Relations Assoc.	1	\$230	\$230
Society for Human Resources Management	1	\$250	\$250
Municipal Clerks of DuPage	1	\$40	\$40
Daily Herald	1	\$144	\$144

Willowbrook/Burr Ridge Chamber of Commerce	1	\$4,000	\$4,000
West Central Municipal Conference	1	\$2,500	\$2,500
iSolved Notices	1	\$240	\$240
Chicago Metropolitan Agency for Planning (CMAP)	1	\$325	\$325

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Accounts for the cost of grant writing services.

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

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

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

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

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

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

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

Accounts for annual public relations expenditures.

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

Accounts for sewer maintenance charges with DuPage County.

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

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

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

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

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

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

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

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

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

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

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

Accounts for quarterly and monthly employee wellness meetings and activities.

### ***Commodities***

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

Accounts for supplies of maintenance of Village Hall.

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

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

## Village Administrator's Office – Finance

### Personnel

There are no personnel expenses in the Finance division.

### Contractual

<b>Audit Services</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$31,200	\$32,200	\$33,500

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

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

Accounts for the annual BS&A financial software costs.

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

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

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

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

General Fund	Water Fund
60%	40%

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

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

## Community Development

### Personnel

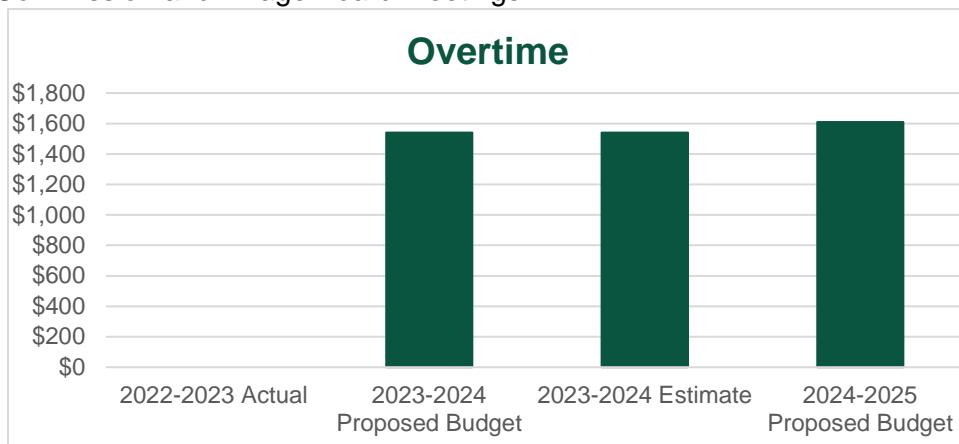
Salaries	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$227,248	\$228,445	\$238,725

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.

Insurance	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

<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.

<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.

<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 and Recreation

### Personnel

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

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

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

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

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

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

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

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

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

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

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

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

## **Contractual**

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

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

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

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

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

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

### Contractual (cont'd)

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

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

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

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

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

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

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

6)

Event	Description	Quantity	Unit Costs	Total Costs	
Theater	Bus/Theater/snack (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/lunch (based on 30 people)	10	\$3,540	\$35,400	
		Quantity	Unit Revenue	Total Revenue	
		10	\$3,990	\$39,900	
TOTAL			Surplus/Deficit		
			\$4,500		

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

### Contractual (cont'd)

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

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

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

## Contractual (cont'd)

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

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

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

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

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

Accounts for annual community-wide events.

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

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

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

## Contractual (cont'd)

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

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

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

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

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

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

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

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

## Contractual (cont'd)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Accounts for the postage costs for routine outgoing mail and shipping Village-wide, bulk mailing for

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

event notifications, and mailing courtesy reminder notices.

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

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

guide.

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

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

average.

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

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

(SEASPAR).

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

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

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

### Personnel

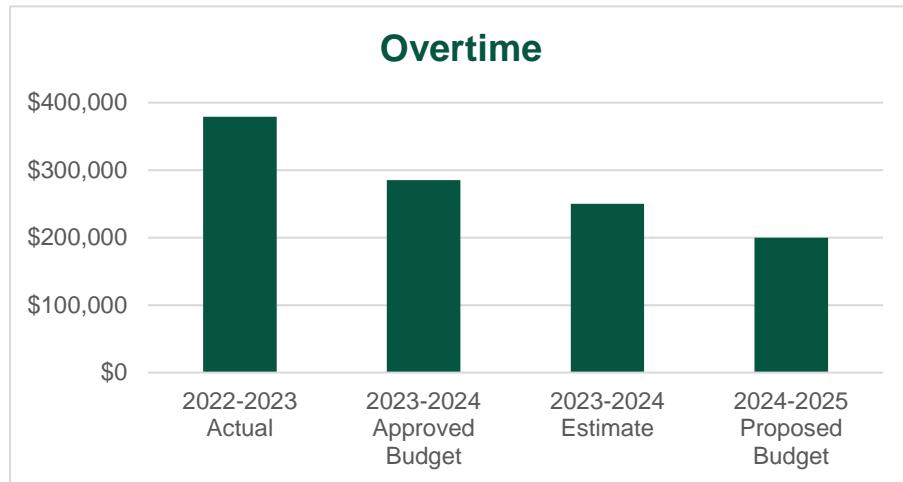
<b>Salaries</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$2,935,608	\$2,950,780	\$3,066,108

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

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

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

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



<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.

<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.

<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.

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

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

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

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

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

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

Accounts for the cost of personnel recruitment services.

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

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

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

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

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

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

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

Accounts for red light enforcement cameras (RLCs) to increase traffic safety by reducing the number and severity of traffic collisions and to increase driver awareness of the hazards associated with unsafe driving in and around signal-controlled intersections.

<b>Description</b>	<b>2024-2025 Budget</b>
Adjudicator	\$5,000
Camera Fees	\$239,700
ComEd	\$2,000
Miscellaneous Fee	\$30,000

<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.

<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

### 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.

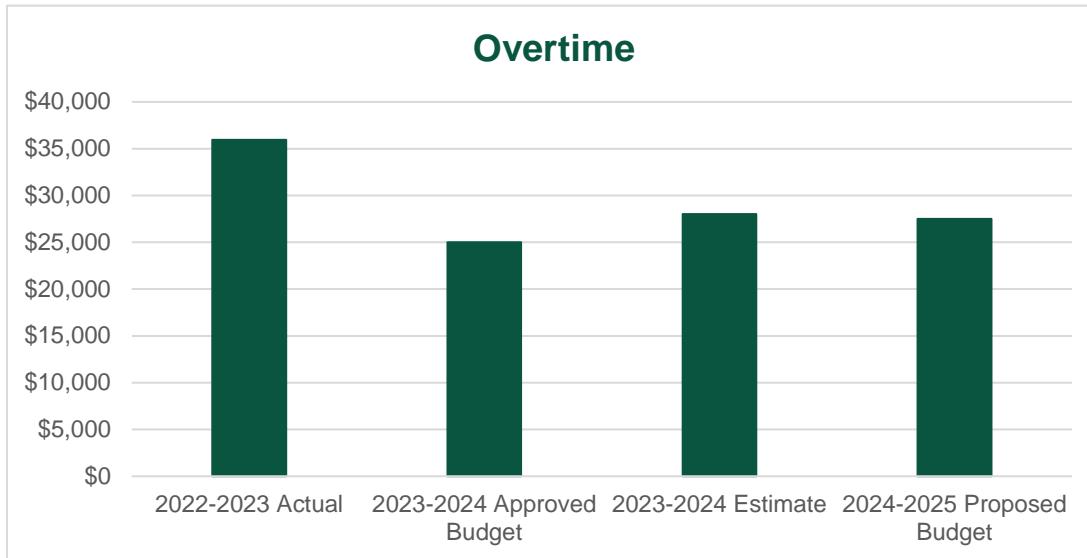
Salary Allocation by Fund		
Position	General Fund	Water Fund
Director of Public Works	45%	55%
Public Works Foreman	45%	55%
Public Works Laborers (3)	45%	55%
Seasonal Help	45%	55%

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)

FICA Payments	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.

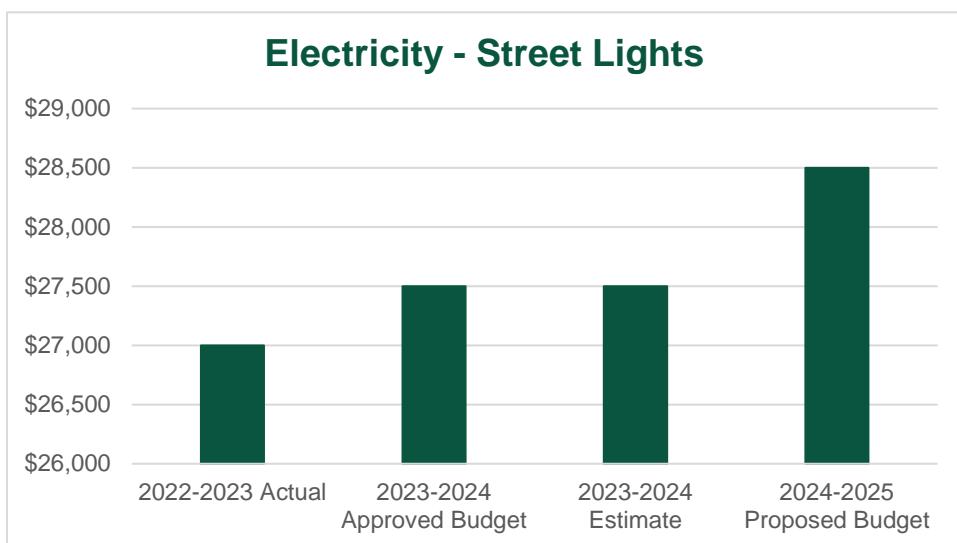
## **Contractual**

<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.

<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

<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:

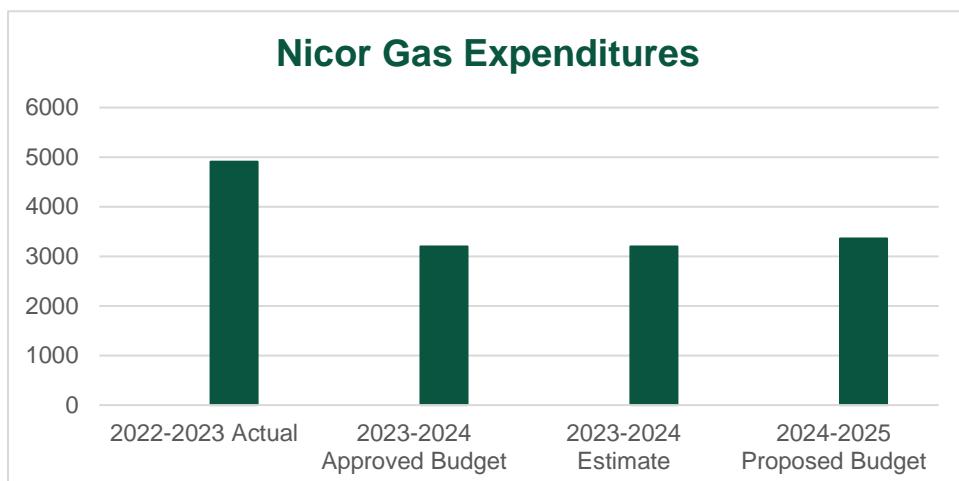
Detail Information	2024-2025 Budget
Fire alarm system-FSS	\$1,250
Garage Door maintenance- Bryans Garage door MFG	\$2,190
HVAC- Hayes Mechanical	\$6,300
Parking lot maintenance-Chicagoland Paving	\$8,500
Plumbing repairs-Foxtown Plumbing	\$2,610
Septic cleaning-Black Gold	\$5,700
Streetlight maintenance- 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.

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

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

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

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

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

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

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

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

Accounts for sewer maintenance charges with DuPage County.

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

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

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

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

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

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

	<b>Asphalt Repair</b>	<b>Concrete Repair</b>	<b>Other</b>
Description	Repair of potholes using hot patch and cold patch	Repair of sidewalks, driveways, curbs	Limestone and topsoil for property restorations
Estimated costs (75% General fund / 25% Water Fund)	\$38,200	\$100,300	\$42,000

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **Commodities**

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

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

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

Accounts for supplies for maintenance of facilities.

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

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

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

Accounts for emergency and unplanned equipment.

## **Capital Maintenance**

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

Accounts for furniture replacements throughout the fiscal year.

## Water Fund

### Personnel

<b>Salaries</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$455,295	\$455,295	\$473,507

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

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

<b>Part-Time Salaries</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$20,000	\$20,000	\$20,800

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

<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

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

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

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

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

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

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

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

<b>Description</b>	<b>Quantity</b>	<b>Cost</b>	<b>Total Costs</b>
AWWA / ISAWWA	3	\$83	\$249
MCWWA	3	\$50	\$150
BSI	1	\$450	\$450
JULIE	1	\$2,875	\$2,875

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

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

<b>Fuel / Mileage / Wash</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$5,000	\$10,800	\$10,800

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

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

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

<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.

<b>Street Improvement Services</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$90,000	\$96,500	\$98,000

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

	<b>Asphalt Repair</b>	<b>Concrete Repair</b>	<b>Other</b>
Description	Repair of potholes using hot patch and cold patch	Repair of sidewalks, driveways, curbs	Limestone and topsoil for property restorations
Estimated costs: 75% General fund / 25% Water Fund			

<b>Telephones</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$4,000	\$4,000	\$8,040

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

<b>Training</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$1,500	\$1,500	\$2,700

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

	Qty	Unit Training Cost	Subtotal Training Cost	Unit Travel Cost	Subtotal Travel Cost	Total Travel & Training Cost
Locator	1	\$800	\$800	\$200	\$200	\$1,000
Watercon	2	\$400	\$800	\$300	\$600	\$1,400
ISAWWA	2	\$150	\$300	\$0	\$0	\$300

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

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

	<b>Qty</b>	<b>Unit Cost</b>	<b>Total Cost</b>
Clothing	4	\$500	\$2000
Boots	4	\$250	\$1,000
Personnel Protective Equipment	4	\$500	\$2,000

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

Accounts for vehicle maintenance on an as-needed basis.

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

<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

### Personnel

<b>Regular Salaries</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$76,209	\$128,182	\$133,309

Accounts for the following salary expenses:

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

<b>IMRF Pension</b>	2023-2024 Budget	2023-2024 Estimate	2024-2025 Budget
	\$15,389	\$20,813	\$21,645

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

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

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

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

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

### Contractual

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

Accounts for litigation services related to the Business District Fund.

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

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

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

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

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

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

## Glossary

**ACCURAL BASIS:** The basis of accounting under which transactions are recognized when they occur, regardless of the timing of estimated cash flows.

**ACCRUED EXPENSES:** Expenses incurred but not due until a later date.

**APPROPRIATION:** A legal authorization granted by the Village Board to make expenditures and incur obligations for specific purposes. The Board appropriates funds annually by department, agency, or project, at the beginning of each fiscal year based upon the adopted Annual Fiscal Plan. Additional appropriations may be approved by the Board during the fiscal year by amending the Annual Fiscal Plan and appropriating the funds for expenditure.

**ASSESSED VALUATION:** A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the Downers Grove Township Assessors Office.)

**ATSDR:** Agency for Toxic Substances and Disease Registry, a Congressionally created agency that implements health-related sections of laws that protect the public from hazardous wastes and environmental spills of hazardous substances.

**AUDIT:** An examination of an organization's financial statements and the utilization of resources.

**BALANCED BUDGET:** Revenues reported in the fiscal year will be equal to or greater than the expenditures in the fiscal year.

**BOND:** A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future, called the maturity date, together with periodic interest at a specified rate.

**BOND RATING:** An assessment of the likelihood that a bond issuer will pay the interest on its debt on time. Bond ratings are assigned by independent agencies, such as Moody's Investors Service and Standard & Poor's. Ratings range from AAA or Aaa (highest) to D (in default). Bonds rated below B are not investment grade and are called high-yield or junk bonds. Since the likelihood of default is greater on such bonds, issues are forced to pay higher interest rates to attract investors.

**BONDED DEBT:** Portion of indebtedness represented by outstanding bonds.

**BUDGET:** A fiscal plan showing estimated expenditures, revenue, and service levels for a specific fiscal year.

**BUDGET ADJUSTMENT:** Legal procedure utilized by the Village staff and Board to revise a budget appropriation.

**BUDGET CALENDAR:** The schedule of key dates or milestones, which the Village departments follow in the preparation, adoption, and administration of the budget.

**BUDGET DOCUMENT:** Instrument used by the budget-making authority to present a comprehensive financial plan of operations to the Village Board.

**BUDGET MESSAGE:** The opening section of the budget document, which provides the Village Board and the public with a general summary of the most important aspects of the budget, including current and previous fiscal years, and the views and recommendations of the Village Administrator.

**BUDGETARY CONTROL:** The control or management of a governmental or enterprise fund in accordance with an approved budget to keep expenditures within the limitations of available appropriations of revenue.

## Glossary

**CAPITAL IMPROVEMENT PROGRAM (CIP):** A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.

**CAPITAL IMPROVEMENT PROGRAM BUDGET:** A Capital Improvement Program (CIP) budget is a separate budget from the operating budget. Items in the CIP are usually construction projects designed to improve the value of government assets.

**CAPITAL OUTLAY/EXPENDITURE:** Refers to the purchase of land, buildings, and other improvements and the purchase of machinery and equipment items which have an estimated useful life of one year or more and belong to the classes of property commonly considered as capital assets.

**CAPITAL PROJECT:** A specific identifiable improvement or purpose for which expenditures are proposed within the capital budget or capital improvement program. Examples of capital improvement projects include new roads, sewer lines, buildings, operating systems, recreational facilities, and large-scale remodeling.

**CAPITAL PROJECT FUND:** A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

**CASH BASIS:** A basis of accounting under which transactions are recognized only when cash changes hands.

**COMMODITIES:** All expenditures for materials, parts, supplies and commodities, except those incidentally used by outside firms performing contractual services for the Village.

**COMPREHENSIVE ANNUAL FINANCIAL REPORT:** A governmental unit's official annual report prepared and

published as a matter of public record, according to governmental accounting standards.

**CONTINGENCY:** A budgetary reserve, set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**CONTRACTUAL SERVICES:** Expenditures for services which are obtained by an express or implied contract. Major types of contractual services are: (1) advertising and printing; (2) maintenance and repair services; (3) public utility services; and (4) travel and training.

**DEBT SERVICE:** The Village's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

**DEBT SERVICE FUND:** A fund established to account for the accumulation of resources for the payment of principal and interest on long term debt.

**DEFICIT:** The excess of the liabilities of a fund over its assets; or the excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

**DEPARTMENT:** Administrative subsection of the Village that indicates management responsibility for an operation.

**DEPRECIATION:** That portion of the cost of a capital asset that is charged as an expense during a period. This is a process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a capital asset that cannot or will not be restored by repair and will be replaced. The cost of the loss of usefulness of a capital asset is the depreciation or the cost to reserve to replace the item at the end of its useful life.

# Village of Willowbrook

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## Glossary

**DISTINGUISHED BUDGET PRESENTATION AWARD:** A voluntary program administered by the Government Finance Officers Association to encourage governments to publish well organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

**DUPAGE WATER COMMISSION (DWC):** A county water commission (unit of local government) that provides water from Lake Michigan to municipalities and other customers within DuPage County, including the Village of Willowbrook.

**ENCUMBRANCE:** Obligations in the form of purchase orders and contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved because the goods or services have not been received. When paid, the encumbrance is liquidated.

**ENTERPRISE FUND:** A fund established to account for operations that are financed and operated in a manner like private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges.

**EXPENDITURES:** This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained, regardless of when the expense is actually paid. Note: An encumbrance is not expenditure. An encumbrance reserves funds to be expended for a future date.

**EXPENSES:** A decrease in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

**FEMA:** Federal Emergency Management Agency.

**FICA:** Federal Insurance Contribution Act, the name of the piece of federal legislation that established the Social Security payroll tax. The current FICA tax rate is 15%, half of which is paid by the employer and half by the employee.

**FIDUCIARY FUND:** A fund used to account for assets held on behalf of outside parties, including other governments or on behalf of other funds within the Village.

**FISCAL YEAR (FY):** The period designating the beginning and ending date for recording financial transactions. The Village of Willowbrook uses May 1 to April 30 as its fiscal year.

**FIXED (CAPITAL) ASSETS:** Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, and equipment.

**FRANCHISE FEE:** The fee paid by public service businesses for use of Village streets, alleys, and property in providing their services to the citizens of a community, such as cable television franchise fees.

**FTE:** Full-time equivalent, refers to the number of hours worked by a single employee in a week. One FTE means the employee works 40 hours per week, or 2,080 hours per year.

**FULL ACCRUAL BASIS:** The basis of accounting under which transactions are recognized when they occur, regardless of the timing of estimated cash flows.

**FUND:** An accounting entity with a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance, revenues, and expenditures.

**FUND ACCOUNTING:** A governmental accounting system that is organized and operated on a fund basis.

## Glossary

**FUND BALANCE:** The assets of a fund less liabilities, as determined at the end of each fiscal year.

**FUND TYPE:** In governmental accounting, all funds are classified into the following fund types: General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency.

**GENERAL FUND:** The largest fund within the Village, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services such as police protection, parks and recreation, public works, building and zoning, community development, and general administration.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):** Uniform minimum standard of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. They encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a time. They include not only broad guidelines of general application, but also detailed practices and procedures. They provide a standard by which to measure financial presentations.

**GENERAL OBLIGATION BONDS:** Bonds that finance public projects such as streets, municipal facilities, and park improvements. The repayment of these bonds is made from property taxes, and these bonds are backed by the full faith and credit of the issuing government.

**GFOA:** Government Finance Officers' Association.

**GOVERNMENTAL FUND:** Funds that account for the acquisition, use and balances of expendable financial resources and related liabilities using a current financial resources measurement focus and modified accrual basis of accounting. Governmental fund types include the general fund, special revenue funds, capital project funds, debt service funds and permanent funds.

**GPS:** Global Positioning System, equipment that can survey the location of an object.

**GRANT:** A contribution by a government or other organization to support a function. Typically, these contributions are made to local governments from the state and federal governments.

**HOME RULE:** Status granted to cities with populations of 25,000 or more or by passage of a local referendum; grants the municipality the ability to exercise any power and perform any function unless it is specifically prohibited from doing so by state law.

**IDOT:** Illinois Department of Transportation.

**IEPA:** Illinois Environmental Protection Agency.

**IMRF:** Illinois Municipal Retirement Fund, a pension plan for employees of units of local government within the State of Illinois.

**INCOME:** A term used in proprietary fund type accounting to represent revenues, or the excess of revenues over expenses.

**INFRASTRUCTURE:** The underlying permanent foundation or basic framework.

**INTEREST EARNINGS:** The earnings from available funds invested during the year in U.S. Treasury Bonds, Government agencies, and Certificates of Deposits.

## Glossary

**INTERFUND TRANSFER:** Amounts transferred from one fund to another.

**INTERNAL SERVICE FUND:** Fund used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis.

**INVESTMENTS:** Securities and real estate held to produce revenues in the form of interest, dividends, rentals, or lease payments. The term does not include capital assets used in governmental operations.

**INVESTMENT RATING SERVICE:** An independent agency that analyzes the financial credit ratings of organizations.

**IPBC:** Intergovernmental Personnel Benefit Cooperative, the Village's health insurance pool.

**IPPFA:** Illinois Public Pension Fund Association.

**LEVY:** To impose taxes, special assessments, or service charges for the support of Village services.

**LIABILITIES:** Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

**LONG TERM DEBT:** Debt with a maturity of more than one year after the date of issuance.

**MAINTENANCE:** All materials or contract expenditures covering repair and upkeep of Village buildings, machinery and equipment, systems, and land.

**MAJOR FUND:** A fund whose revenues, expenditures/expenses, assets, or liabilities are at least 10% of the total for their fund category and 5% of the aggregate of all governmental and enterprise funds in total.

A governmental entity may also designate a fund as major due to its significance to the entity. The General Fund is always presented as a Major Fund.

**MFT:** Motor Fuel Tax, represents revenues for the Village's share of gasoline taxes, allotted by the state for street improvements.

**MODIFIED ACCRUAL BASIS:** The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger than normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due.

**MUNICIPAL:** Of or pertaining to a Village or its government.

**NON-HOME RULE:** A municipality with this status may only exercise powers for which express authority is provided by state law.

**NON-MAJOR FUND:** A fund that is not classified as a major fund on the Village's financial statements.

# Village of Willowbrook

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## Glossary

**OBJECTIVES:** The objectives in the performance area of the budget are statements of one-time projects. These statements are intended to address either a new service or project, or a significant change in focus or priority in response to a special community need or Village effort to improve productivity. Objectives are generally limited to one fiscal year.

**OPERATING BUDGET:** A financial plan outlining the estimated revenues and expenditures, and other information for a specific period (usually a fiscal year). The “proposed budget” is the financial plan presented by the Village Administrator for consideration by the Village Board and the “adopted budget” is the financial plan ultimately approved and authorized by the Village Board.

**OPERATING EXPENSES:** Proprietary fund expenses that are directly related to the fund’s primary service activities.

**OPERATING INCOME:** The excess of proprietary fund operating revenues over operating expenses.

**OPERATING REVENUES:** Proprietary fund revenues that are directly related to the fund’s primary service activities. They consist primarily of user charges for services.

**PER CAPITA COSTS:** The cost of service per person. Per capita costs in Willowbrook are based on an 8,540 estimated population provided by the 2010 Census.

**PROPERTY TAXES:** Used to describe all revenues received in a period from current taxes, delinquent taxes, penalties, and interest on delinquent taxes.

**PUBLIC HEARING:** The portions of open meetings held to present evidence and provide information on both sides of an issue.

**RESTRICTION:** Used to indicate that a portion of fund balance is restricted for a specific purpose. An account used to earmark a portion of fund balance to indicate that it is not appropriate for expenditure. A restriction may also be an account used to earmark a portion of fund equity as legally segregated for a specific future use.

**REVENUES:** All amounts of money earned or received by the Village from external sources. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

**REVENUE BONDS:** Bonds whose principal and interest are payable exclusively from a revenue source pledged as the payment source before issuance.

**ROI:** Return on investment, a method to assist management decision making by evaluating the return on various investment alternatives.

**SLEP:** Sheriff’s Law Enforcement Personnel; a pension plan that the Village’s former police chief is part of.

**TAX BASE:** The total value of all real and personal property in the Village as of January 1 of each year, as certified. The tax base represents net value after all exemptions.

**TAX LEVY:** The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

**TAX RATE:** A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation.

**TAXES:** Compulsory charges levied by a government for the purpose of financing

## Glossary

services performed for the common benefit. The term does not include charges for services rendered only to those paying such charges, for example water service charges.

**TIF:** Tax Increment Financing or the act of capturing the amount of property taxes levied by a taxing unit for the year on the appraised value of real property located within a defined investment zone. The tax increments are paid into the TIF fund and used to pay project costs within the zone, including debt service obligations.

**TRUST AND AGENCY FUNDS:** Funds created to account for assets held by the Village in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds, which include pension trust funds and agency funds.

**USER CHARGES:** The payment of a fee for direct receipt of a public service by the party benefiting from the service.

**VILLAGE BOARD:** The Mayor and six (6) Trustees collectively acting as the legislative and policy making body of the Village.

**WORKING CAPITAL:** Current assets minus current liabilities; a measure of liquidity.