



Willowbrook

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A G E N D A

Mayor

Frank A. Trilla

Village Clerk

Deborah A. Hahn

Village Trustees

Mark Astrella

Sue Berglund

Umberto Davi

Michael Mistele

Gayle Neal

Gregory Ruffolo

Village Administrator

Brian Pabst

Chief of Police

Robert Schaller

A SPECIAL BOARD MEETING OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON THURSDAY, MARCH 17, 2022, AT 6:30 P.M. AT THE WILLOWBROOK POLICE DEPARTMENT TRAINING ROOM, 7760 QUINCY, IN THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS.

DUE TO THE COVID 19 PANDEMIC THE VILLAGE WILL BE UTILIZING A ZOOM WEBINAR FOR THIS MEETING.

THE PUBLIC CAN UTILIZE THE FOLLOWING CALL IN NUMBER:

Dial in Phone Number: (312) 626-6799
Meeting ID: 865 2091 1152

Written public comments can be submitted by 5:00 pm on Thursday, March 17, 2022, by emailing shalloran@willowbrook.il.us.

1. CALL TO ORDER
2. ROLL CALL
3. MOTION – MOTION TO ALLOW MAYOR TRILLA TO ATTEND THE MEETING REMOTELY. (PASS)
4. VISITOR'S BUSINESS
5. DISCUSSION BUDGET WORKSHOP #3
 - a. 2021-2022 General Fund Update
 - b. 5 Year Capital Improvement Program Update
 - c. 2022-2023 General Fund Update
 - d. 2022-2023 Proposed Water Fund
6. ADJOURNMENT



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Illinois Route 66 Scenic Byway

VILLAGE OF WILLOWBROOK

BUDGET WORKSHOP #3 AGENDA ITEM - HISTORY/COMMENTARY

ITEM TITLE:

DISCUSSION OF THE FOLLOWING ITEMS:

- a. 2021-2022 General Fund Update
- b. 5 Year Capital Improvement Program Update
- c. 2022-2023 General Fund Update
- d. 2022-2023 Proposed Water Fund

AGENDA NO. 5a., 5b., 5c., and 5.d.

AGENDA DATE: 3/17/2022

STAFF REVIEW: Brian Pabst, Village Administrator

Sean Halloran, Assistant Village Administrator

Mike Rock, Chief Financial Officer

LEGAL REVIEW: Tom Bastian, Village Attorney

RECOMMENDED BY: Brian Pabst, Village Administrator

B. Pabst
Sean Halloran
Michael Rock
Tom Bastian / cm
B. Pabst

ITEM COMMENTARY (BACKGROUND, DISCUSSION, RECOMMENDATIONS, ETC.)

Village staff communicated to the Board at the November 29, 2021 meeting that staff had begun the preparation for next year's fiscal year in November 2021. As part of that review and projection, staff planned to brief and ask for direction from the Board regarding next year's budget at the following Budget Workshops:

1. January 13, 2022 – Budget Workshop #1
 - o 2021-2022 Budget Update
 - o 2022-2027 Capital Improvement Program (CIP)
 - o 2022-2023 Special Projects Discussion
2. February 17, 2022 – Budget Workshop #2
 - o 2021-2022 General Fund Update
 - o 5 Year Capital Improvement Program Update
 - o 2022/2023 Proposed General Fund
3. March 17, 2022 – Budget Workshop #3
 - o **Final Review of Proposed CIP, General Fund, Water Fund, and Business District Fund**
 - o **Water Fund**

a. UPDATES FROM BUDGET WORKSHOP #2

At the second Budget Workshop on February 17, 2022, staff presented the 2021-2022 fiscal year's projection for the General Fund, a five-year Capital Improvement Program, and a discussion with the Board on next year's special projects. While revenue projections can change monthly due to updated receivables, staff has the following marginal changes as it relates to revenue from the second budget workshop:

KEY REVENUE CHANGES FROM BUDGET WORKSHOP #1

REVENUES					
	2021-2022 Approved Budget	2021-2022 Estimate – Budget Workshop #1	2021-2022 Estimate – Budget Workshop #2	2021-2022 Estimate – Budget Workshop #3	Difference from Budget Workshop #2 and Budget Workshop #3
PROPERTY TAX LEVY - SRA	\$74,794	\$74,794	\$75,611	\$75,611	\$0
PROPERTY TAX LEVY - ROAD AND BRIDGE	\$121,227	\$121,227	\$122,673	\$122,673	\$0
HOME RULE SALES TAX-1%	\$2,370,000	\$2,828,130	\$2,690,000	\$2,750,000	\$60,000
MUNICIPAL SALES TAX	\$4,000,000	\$5,214,099	\$5,071,000	\$5,071,000	\$0
PLACES OF EATING TAX	\$450,000	\$641,362	\$641,362	\$641,362	\$0
FEDERAL/STATE GRANTS	\$136,741	\$61,659	\$645,408	\$645,408	\$0
LIQUOR LICENSES	\$87,650	\$20,000	\$60,000	\$60,000	\$0
BUSINESS LICENSES	\$105,000	\$5,000	\$102,500	\$102,500	\$0

b. 5 YEAR CAPITAL IMPROVEMENT PROGRAM UPDATE

After a review of the proposed projects from Budget Workshop #2, staff has reviewed the projects and made several updates based on costs and priorities. Below is a summary of projects that have been changed in costs or timeline:

Cost Changes

- A. Increased Rogers Farm Resurfacing project costs from \$435,000 to \$490,000

c. GENERAL FUND PROJECTIONS FOR THE 2022-2023 FISCAL YEAR

REVENUE						
	Budget Workshop #2			Budget Workshop #3		
	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21- 22 Estimate and 22-23 Proposed Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
TAXES	\$11,605,677	\$11,666,887	\$62,110	\$11,665,677	\$11,727,787	\$62,110
INTERGOVERNMENTAL	\$645,832	\$1,308,749	\$662,917	\$645,832	\$1,308,749	\$662,917
LICENSES AND PERMITS	\$554,269	\$585,500	\$31,231	\$554,269	\$585,500	\$31,231
FINES	\$1,244,420	\$1,045,376	-\$199,044	\$1,244,420	\$1,045,376	-\$199,044
CHARGES FOR SERVICES	\$229,597	\$530,698	\$301,100	\$229,597	\$530,698	\$301,100
MISCELLANEOUS	\$852,599	\$32,500	-\$820,099	\$852,599	\$32,500	-\$820,099
INTEREST INCOME	\$801	\$8,000	\$7,199	\$801	\$8,000	\$7,199
TOTAL REVENUE	\$15,133,195	\$15,177,710	\$44,515	\$15,193,195	\$15,238,610	\$44,515

EXPENDITURES

	Budget Workshop #2			Budget Workshop #3		
	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
Village Administrator's Office* (VAO)	\$2,842,830	\$2,478,067	-\$364,763	\$3,089,946	\$2,491,092	-\$598,854
Community Development	\$671,441	\$849,203	\$177,762	\$665,316	\$849,203	\$183,887
Police	\$5,855,708	\$6,001,023	\$145,315	\$5,855,708	\$6,001,023	\$145,315
Public Works	\$1,457,166	\$1,421,100	-\$36,066	\$1,358,503	\$1,421,100	\$62,597
TOTAL OPERATING COSTS	\$10,827,146	\$10,749,394	-\$77,752	\$10,969,473	\$10,762,419	-\$207,055
Capital Improvement Program	\$717,655	\$3,857,900	\$3,140,245	\$617,655	\$3,857,900	\$3,240,245
TOTAL EXPENDITURES	\$11,544,801	\$14,607,294	\$3,062,493	\$11,587,128	\$14,620,319	\$3,033,190

TOTAL FUND PERFORMANCE

	Budget Workshop #2		Budget Workshop #3	
	2021-2022 Estimate	2022-2023 Proposed Budget	2021-2022 Estimate	2022-2023 Proposed Budget
(Deficit)/Surplus	\$3,588,394	\$570,416	\$3,606,067	\$618,291

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

d. WATER FUND PROJECTIONS FOR THE 2022-2023 FISCAL YEAR

In June 2021, the Board of Trustees approved an agreement with Christopher Burke Engineering for a Water Rate Study. The need for this study was due to the fact that the Village has not raised water rates since January 1, 2015. In that time, the fund balance has continued to decrease while the capital maintenance has increased. Over the past four years, the revenue generated has been sufficient to cover the operating costs while maintaining an appropriate fund balance. Since the Water Rate Study has not been finalized, staff is not recommending any water rate increases as of right now. The operating expenditures continue to grow modestly, while capital expenditures see an increase of \$650,000.

WATER FUND EXPENDITURES				
	2020-2021 Actual	2021-2022 Budget	2021-2022 Estimate	2022-2023 Projection
Personnel	\$308,223	\$295,176	\$306,983	\$647,892
Contractual	\$2,627,236	\$2,759,148	\$2,744,542	\$2,436,860
Commodities	\$58,960	\$78,297	\$92,660	\$107,600
Capital Maint/Debt Service	\$525,816	\$340,880	\$230,999	\$196,659
TOTAL OPERATING COSTS	\$3,520,235	\$3,473,501	\$3,375,184	\$3,389,011
Capital Improvement Program	\$175,620	\$0	\$0	\$650,000
TOTAL EXPENDITURES	\$3,695,855	\$3,473,501	\$3,375,184	\$4,039,011

WATER FUND REVENUES				
	2020-2021 Actual	2021-2022 Budget	2021-2022 Estimate	2022-2023 Projection
TAXES	\$3,168,908	\$3,180,200	\$3,297,926	\$3,238,768
TOTAL WATER FUND REVENUES	\$3,168,908	\$3,180,200	\$3,297,926	\$3,238,768

TOTAL FUND PERFORMANCE				
	2020-2021 Actual	2021-2022 Budget	2021-2022 Estimate	2022-2023 Projection
(Deficit)/Surplus	-\$526,947	-\$293,301	-\$77,258	-\$800,243
Fund Balance	\$2,539,673	\$2,246,372	\$2,462,415	\$1,662,172

ACTION PROPOSED: Provide feedback.



Table of Contents

General Fund Summary	1	Police.....	59
Five Year General Fund Summary	2	Summary Costs.....	60
General Fund Revenue Detail	3	Line-Item Detail	61
Elected Officials – Board of Trustees.....	6	Line-Item Detail Summary	64
Summary Costs	7	Public Works	72
Line-Item Detail.....	8	Summary Costs.....	73
Line-Item Description	9	Line-Item Detail	74
Elected Officials – Board of Police Commissioners	11	Line-Item Description	76
Summary Costs	12	Capital Improvement Program (CIP)	86
Line-Item Detail.....	13	Five-Year Summary	87
Line-Item Description	14	Line-Item Detail (2022-2023)	88
Village Administrator’s Office – Administration.....	16	Line-Item Description (2022-2023)	93
Summary Costs	17	2023-2027 Capital Improvement Program	95
Line-Item Detail.....	18	2023-24 Capital Improvement Program.....	95
Line-Item Description	21	2024-25 Capital Improvement Program.....	96
Village Administrator’s Office – Finance	29	2025-26 Capital Improvement Program.....	97
Summary Costs	30	2026-2027 Capital Improvement Program	
Line-Item Detail.....	31	(Filter by Costs).....	98
Line-Item Description	32	Water Fund Summary	99
Village Administrator’s Office – Parks & Recreation ...	33	Water Fund	101
Summary Costs	34	Summary Costs.....	102
Line-Item Detail.....	35	Line-Item Detail	103
Line-Item Description	37	Line-Item Description	106
Community Development	49	Business District Fund.....	114
Summary Costs	50	Summary.....	115
Line-Item Detail.....	51	Line-Item Detail	116
Line-Item Description	53	Line-Item Description	117
		Motor Fuel Tax Fund.....	118
		Summary	118



General Fund Summary

REVENUES					
	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21- 22 Estimate and 22-23 Proposed Budget
Taxes	\$8,641,053	\$9,465,249	\$11,605,677	\$11,686,537	\$80,860
Intergovernmental	\$523,442	\$137,741	\$645,832	\$1,308,749	\$662,917
Licenses And Permits	\$465,332	\$525,650	\$554,269	\$585,500	\$31,231
Fines	\$791,453	\$793,567	\$1,244,420	\$1,045,376	-\$199,044
Charges For Services	\$287,393	\$253,950	\$229,597	\$530,698	\$301,100
Miscellaneous	\$321,680	\$699,024	\$852,599	\$32,500	-\$820,099
Interest Income	\$11,850	\$9,000	\$801	\$8,000	\$7,199
TOTAL GENERAL FUND REVENUES	\$11,042,203	\$11,884,181	\$15,133,195	\$15,197,360	\$64,165
EXPENDITURES					
	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21- 22 Estimate and 22-23 Proposed Budget
Village Administrator's Office (VAO) *	\$2,287,153	\$2,550,652	\$3,089,946	\$2,491,092	-\$598,854
Community Development	\$679,128	\$632,383	\$665,316	\$849,203	\$183,887
Police	\$5,423,921	\$6,345,788	\$5,855,708	\$6,001,023	\$145,315
Public Works	\$1,599,551	\$1,303,104	\$1,457,166	\$1,421,100	\$62,597
<i>Capital Improvement Program</i>	<i>\$16,325</i>	<i>\$1,864,666</i>	<i>\$617,655</i>	<i>\$3,857,900</i>	
TOTAL OPERATING	\$9,989,753	\$10,831,927	\$11,068,136	\$10,762,419	-\$207,055
TOTAL EXPENDITURES	\$10,006,078	\$12,696,593	\$11,685,791	\$14,700,319	\$3,033,190

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



Five Year General Fund Summary

REVENUES					
	2022-2023 Projection	2023-2024 Projection	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
Taxes	\$11,686,537	\$11,803,403	\$11,980,454	\$12,160,160	\$12,342,563
Intergovernmental	\$1,308,749	\$50,000	\$50,000	\$50,000	\$50,000
Licenses And Permits	\$585,500	\$591,355	\$603,182	\$615,246	\$627,551
Fines	\$1,045,376	\$1,055,830	\$1,076,946	\$1,098,485	\$1,120,455
Charges For Services	\$530,698	\$536,005	\$546,725	\$557,659	\$568,812
Miscellaneous	\$32,500	\$32,825	\$33,482	\$34,151	\$34,834
Interest Income	\$8,000	\$8,080	\$10,000	\$10,000	\$10,000
TOTAL GENERAL FUND REVENUES	\$15,197,360	\$14,077,497	\$14,300,788	\$14,525,702	\$14,754,215
EXPENDITURES					
	2022-2023 Projection	2023-2024 Projection	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
Village Administrator's Office (VAO) *	\$2,491,092	\$2,565,825	\$2,668,457	\$2,775,196	\$2,886,204
Community Development	\$849,203	\$874,679	\$909,666	\$946,053	\$983,895
Police	\$6,001,023	\$6,301,074	\$6,616,128	\$6,946,935	\$7,294,281
Public Works	\$1,421,100	\$1,463,733	\$1,522,283	\$1,583,174	\$1,646,501
<i>Capital Improvement Program</i>	<i>\$3,857,900</i>	<i>\$3,626,500</i>	<i>\$3,752,000</i>	<i>\$1,967,000</i>	<i>\$725,000</i>
TOTAL OPERATING	\$10,762,419	\$11,205,312	\$11,716,535	\$12,251,357	\$12,810,881
TOTAL EXPENDITURES	\$14,620,319	\$14,831,812	\$15,468,535	\$14,218,357	\$13,535,881
Deficit/Surplus	<i>\$577,041</i>	<i>-\$754,315</i>	<i>-\$1,167,747</i>	<i>\$307,344</i>	<i>\$1,218,334</i>
Fund Balance	<i>\$12,578,272</i>	<i>\$11,823,957</i>	<i>\$10,656,211</i>	<i>\$10,963,555</i>	<i>\$12,181,889</i>

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



General Fund Revenue Detail

	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21- 22 Estimate and 22-23 Budget
TAXES					
Property Tax Levy - Sra	\$73,767	\$74,794	\$75,611	\$75,611	\$0
Property Tax Levy - Road And Bridge	\$117,771	\$121,227	\$122,673	\$117,995	-\$4,678
Home Rule Sales Tax-1%	\$755,233	\$2,370,000	\$2,690,000	\$2,750,000	\$60,000
Municipal Sales Tax	\$4,645,953	\$4,000,000	\$5,071,000	\$5,147,065	\$76,065
Illinois Income Tax	\$985,983	\$854,000	\$1,237,434	\$1,245,936	\$8,502
Utility Tax	\$798,163	\$812,000	\$794,453	\$809,289	\$14,836
Places Of Eating Tax	\$480,243	\$450,000	\$641,362	\$650,982	\$9,620
Local Gas Tax	\$266,009	\$253,326	\$302,376	\$277,080	-\$25,296
Amusement Tax	\$49,260	\$65,748	\$66,836	\$60,462	-\$6,374
Replacement Tax	\$1,656	\$1,250	\$2,800	\$2,071	-\$729
Water Tax	\$165,305	\$157,500	\$177,148	\$166,858	-\$10,290
Water Tax - Unincorporated	\$213	\$160	\$160	\$181	\$21
Hotel/Motel Tax	\$176,381	\$184,119	\$239,633	\$208,007	-\$31,626
Self-Storage Facility Tax	\$125,116	\$121,125	\$184,191	\$175,000	-\$9,191
TOTAL TAXES	\$8,641,053	\$9,465,249	\$11,605,677	\$11,686,537	\$80,860
	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21- 22 Estimate and 22-23 Budget
INTERGOVERNMENTAL					
Federal/State Grants	\$468,604	\$136,741	\$645,408	\$1,308,749	\$663,341
Drug Forfeiture - State	\$45,088	\$500			\$0
Drug Forfeiture - Federal	\$9,750	\$500	\$424		-\$424
TOTAL INTERGOVERNMENTAL	\$523,442	\$137,741	\$645,832	\$1,308,749	\$508,091
	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21- 22 Estimate and 22-23 Budget
LICENSES AND PERMITS					
Liquor Licenses	\$21,289	\$87,650	\$60,000	\$65,000	\$5,000
Business Licenses	\$102,644	\$105,000	\$102,500	\$102,500	\$0
Video Gaming Licenses	-\$125	\$10,000	\$7,000	\$9,750	\$2,750
Vending Machine Licenses	\$1,794	\$2,500	\$2,100	\$2,250	\$150



Village of Willowbrook

General Fund Revenue

Scavenger Licenses	\$6,000	\$7,000	\$7,000	\$7,000	\$0
Building Permits	\$314,964	\$300,000	\$361,473	\$385,000	\$23,527
Sign Permits	\$16,345	\$10,000	\$11,676	\$12,000	\$324
Other Permits	-\$24		\$0	\$0	\$0
County Bmp Fee		\$500	\$0	\$0	\$0
Special Hauling Permits (Oxcart)	\$2,445	\$3,000	\$2,520	\$2,000	-\$520
TOTAL LICENSES AND PERMITS	\$465,332	\$525,650	\$554,269	\$585,500	\$31,231
	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
FINES					
Circuit Court Fines	\$70,207	\$108,559	\$128,584	\$95,606	-\$32,978
Traffic Fines	\$27,559	\$36,614	\$95,685	\$48,573	-\$47,112
Red Light Fines	\$642,014	\$600,000	\$915,000	\$800,000	-\$115,000
Dui Fines	\$3,473	\$2,762	\$3,118	\$3,118	\$0
Overweight Truck Fines	\$6,770	\$9,632	\$7,673	\$8,080	\$407
Video Gaming Terminal Income	\$41,430	\$36,000	\$94,361	\$90,000	-\$4,361
TOTAL FINES	\$791,453	\$793,567	\$1,244,420	\$1,045,376	-\$199,044
	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
CHARGES FOR SERVICES					
Planning Application Fees	\$28,690	\$10,000	\$0	\$12,905	\$12,905
Public Hearing Fees	\$33,725	\$2,500	\$500	\$18,208	\$17,708
Planning Review Fees	\$0	\$2,500	\$1,000	\$333	-\$667
Accident Report Copies	\$2,315	\$2,000	\$2,000	\$2,500	\$500
Elevator Inspection Fees	\$23,775	\$12,000	\$2,625	\$16,208	\$13,583
Burglar Alarm Fees	\$6,625	\$10,000	\$630	\$5,435	\$4,805
Copies-Ordinances & Maps	\$0	\$0	\$0	\$0	\$0
Nsf Fee	-\$25	\$0	\$0	-\$8	-\$8
Park & Rec Contribution		\$3,000	\$0	\$1,900	\$1,900
Park Permit Fees	\$1,170	\$3,000	\$4,500	\$2,101	-\$2,399
Cable Franchise Fees	\$186,608	\$192,000	\$208,587	\$197,810	-\$10,777
Summer Recreation Fees	\$4,510	\$7,650	\$1,405	\$2,633	\$1,228
Special Events		\$0	\$0	\$262,110	\$262,110
Burr Ridge/Willowbrook Baseball Reimb		\$6,500	\$5,900	\$5,987	\$87



Village of Willowbrook

General Fund Revenue

Holiday Contribution		\$2,600	\$2,450	\$2,575	\$125
Spring Recreation Fees		\$200	\$0	\$0	\$0
TOTAL CHARGES FOR SERVICES	\$287,393	\$253,950	\$229,597	\$530,698	\$301,100
	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
MISCELLANEOUS					
Reimbursements - Irma	\$29,065	\$0	\$112,629	\$0	-\$112,629
Reimbursements - Police Training		\$0	\$17,572	\$0	-\$17,572
Sale - Fixed Assets		\$7,500	\$0	\$0	\$0
Reimbursements - Tree Planting	\$600	\$500	\$500	\$0	-\$500
Reimbursements - Red Light Energy	\$1,385	\$1,440	\$671	\$0	-\$671
Reimbursements - Brush Pick Up	\$20,016	\$0	\$0	\$0	\$0
Other Receipts	\$188,224	\$0	\$7,207	\$7,500	\$293
Reimbursements - Police Special Detail	\$6,493	\$5,000	\$5,504	\$5,500	-\$4
Reimbursements - Public Works Other	\$58,372	\$23,430	\$5,965	\$5,500	-\$465
Donation				\$0	\$0
Other Grants	\$3,398	\$0	\$1,398	\$0	-\$1,398
Nicor Gas Annual Payment	\$14,127	\$14,000	\$14,000	\$14,000	\$0
Administrative Reimbursement		\$647,154	\$687,154	\$0	-\$687,154
TOTAL MISCELLANEOUS	\$321,680	\$699,024	\$852,599	\$32,500	-\$820,099
	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
INTEREST INCOME					
Interest Income	\$11,850	\$9,000	\$801	\$8,000	\$7,199
TOTAL INTEREST INCOME	\$11,850	\$9,000	\$801	\$8,000	\$7,199
TOTAL GENERAL FUND REVENUES	\$11,042,203	\$11,884,181	\$15,133,195	\$15,197,360	\$64,165



Elected Officials

(Board of Trustees and Board of Police Commissioners)



Board of Trustees Summary Costs

	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
Personnel	\$69,399	\$66,745	\$66,745	\$71,580	\$4,835
Contractual	\$2,573	\$14,716	\$5,428	\$4,930	-\$498
Commodities	\$93	\$500	\$150	\$450	\$300
Capital Maintenance	\$984	\$5,250	\$3,000	Moved to CIP	-\$3,000
TOTAL	\$73,049	\$87,211	\$75,323	\$76,960	\$1,637



Board of Trustees

Line-Item Detail

Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
PERSONNEL						
	Regular Salaries					
	Part-Time Salaries	\$63,600	\$61,200	\$61,200	\$65,508	\$4,308
	Overtime Salaries					
	FICA Payments	\$5,031	\$4,681	\$4,681	\$5,182	\$501
	Health Insurance					
	Life Insurance	\$768	\$864	\$864	\$890	\$26
TOTAL PERSONNEL		\$69,399	\$66,745	\$66,745	\$71,580	\$4,835
Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
CONTRACTUAL						
01-05-410-307	Fees / Dues / Subscriptions	\$1,589	\$2,400	\$1,650	\$2,400	\$750
01-05-410-303	Fuel / Mileage / Wash		\$100	\$0	\$200	\$200
01-05-410-201	Phone	\$528	\$696	\$533	\$571	\$38
01-05-410-302	Printing & Publishing	\$176	\$250	\$0	\$72	\$72
01-05-420-365	Public Relations	\$170	\$500	\$45	\$88	\$43
01-05-410-304	Training	\$110	\$5,770	\$3,200	\$1,599	-\$1,601
01-05-410-305	Strategic Planning		\$5,000	\$0	\$0	\$0
TOTAL CONTRACTUAL		\$2,573	\$14,716	\$5,428	\$4,930	-\$498
Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
COMMODITIES						
01-05-410-301	Office Supplies	\$93	\$500	\$150	\$450	\$300
TOTAL COMMODITIES			\$93	\$500	\$150	\$450
Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
CAPITAL MAINTENANCE						
01-05-417-212	Edp Equipment	\$984	\$5,250	\$3,000	-	\$984
TOTAL CAPITAL MAINTENANCE		\$984	\$5,250	\$3,000	-	-\$3,000



Board of Trustees

Line-Item Description

The Village Board is the governing body of the Village, enacting ordinances, managing the finances of the Village, levying taxes, setting the policy for the Village services and procedures, and bearing the responsibility for all municipal governmental functions. The Village Board consists of one Mayor, six Village trustees, and one Village Clerk who are elected for staggered four-year terms.

Personnel

Part-Time Salaries	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$61,200	\$61,200	\$65,508

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

FICA Payments	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$4,681	\$4,681	\$5,182

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

Life Insurance	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$864	\$864	\$890

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



Contractual

Fees/Dues/ Subscriptions	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$2,400	\$1,650	\$2,400

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.

Fuel/Mileage/Wash	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$100	\$0	\$200

Accounts for reimbursements related to fuel for members of the Village Board.

Phone	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$696	\$533	\$571

Accounts for telephone services for elected officials.

Printing & Publishing	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$250	\$0	\$72

Accounts for informational material and handouts for the Board of Trustees.

Public Relations	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$500	\$45	\$88

Accounts for public relations related to unplanned emergencies.

Training	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$5,770	\$3,200	\$1,599

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

Commodities

Office Supplies	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$500	\$150	\$450

Accounts for office supplies and reimbursement related to elected officials.



Elected Officials

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



Board of Police Commissioners

Summary Costs

	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
Personnel	\$296	\$304	\$304	\$304	\$0
Contractual	\$13,061	\$32,000	\$18,394	\$24,375	-\$13,606
Commodities	\$0	\$100	\$0	\$100	-\$100
Capital Maintenance	\$0	\$0	\$0	\$0	\$0
TOTAL	\$13,357	\$32,404	\$18,698	\$24,779	-\$13,706



Board of Police Commissioners

Line-Item Detail

Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
PERSONNEL						
	Regular Salaries					
	Part-Time Salaries					
	Overtime Salaries					
	FICA Payments	\$76	\$76	\$76	\$76	–
	Health Insurance					
	Life Insurance	\$260	\$220	\$228	\$228	–
TOTAL PERSONNEL		\$298	\$296	\$304	\$304	–
Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
CONTRACTUAL						
01-07-440-543	Exams	\$12,338	\$21,000	\$12,671	\$16,500	\$3,829
01-07-435-239	BOPC Attorney		\$5,000	\$5,000	\$5,000	\$0
01-07-435-307	Fees/Dues/Subscriptions	\$375	\$500	\$375	\$375	\$0
01-07-435-311	Postage & Meter Rent		\$500	\$0	\$0	\$0
01-07-435-302	Printing & Publishing	\$348	\$4,000	\$348	\$1,500	\$1,152
01-07-435-304	Training		\$1,000	\$0	\$1,000	\$1,000
TOTAL CONTRACTUAL		\$13,061	\$32,000	\$18,394	\$24,375	\$5,981
Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
COMMODITIES						
01-05-410-301	Office Supplies		\$100	\$0	\$100	\$100
TOTAL COMMODITIES		\$0	\$100	\$0	\$100	\$100



Board of Police Commissioners

Line-Item Description

The Board of Police Commissioners (BOPC) conducts disciplinary hearings or appeals of disciplinary action in the Police Departments. The Board of Police Commissioners shall not make any original appointments or any promotional appointments in the Police Department to fill vacancies therein until it has received a written resolution from the Board of Trustees. The BOPC is established through Illinois State Statutes, the Illinois Municipal Code, and the Willowbrook Municipal Code

Personnel

FICA Payments	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$76	\$76	\$76

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

Life Insurance	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$220	\$228	\$228

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

Contractual

Exams	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$21,000	\$12,671	\$16,500

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

Description	2022-2023 Budget
Exams - Physical	\$2,000
Exams - Polygraph	\$1,500
Exams - Psychological	\$3,000
Exams - Written	\$10,000



Village of Willowbrook

Elected Officials – Board of Police Commissioners

BOPC Attorney	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$5,000	\$5,000	\$5,000

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

Fees/Dues/Subscriptions	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$500	\$375	\$375

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

Printing & Publishing	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$4,000	\$348	\$1,500

Accounts for informational material for the Board of Police Commissioners.

Training	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$1,000	\$0	\$1,000

Accounts for annual training for the Board of Police Commissioners.

Commodities

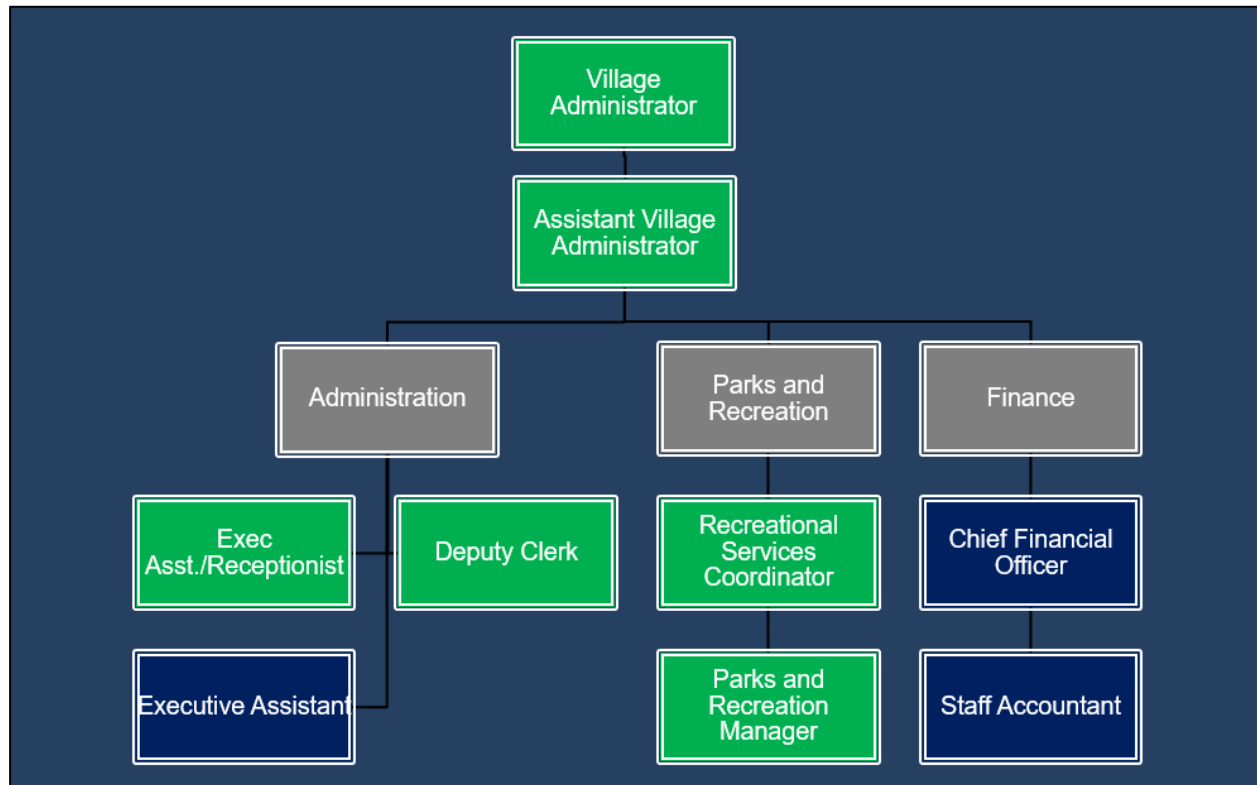
Office Supplies	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$100	\$0	\$100

Accounts for routine office supplies.



Village Administrator's Office

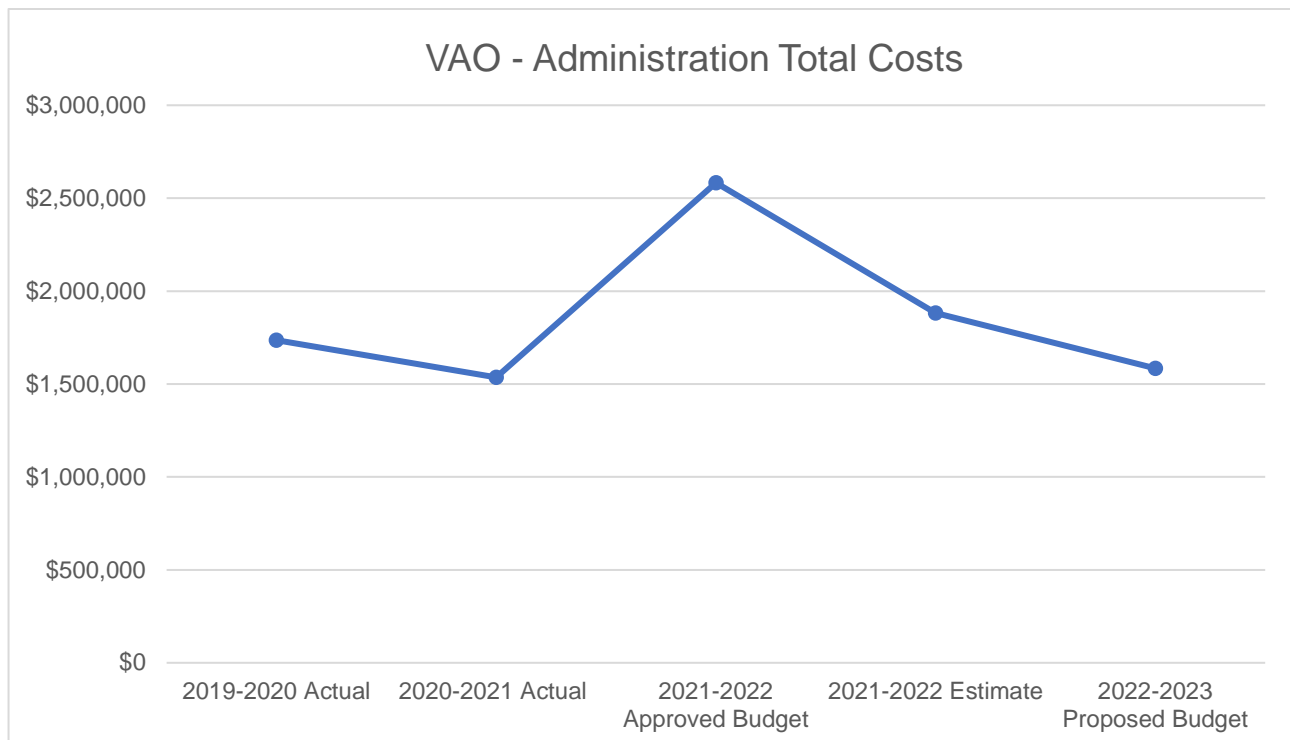
(Administration, Finance and Parks and Recreation)





Village Administrator's Office – Administration Summary Costs

	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
Personnel	\$538,665	\$566,570	\$524,750	\$528,367	\$3,617
Contractual	\$986,019	\$1,061,440	\$1,391,346	\$1,030,716	-\$360,630
Commodities	\$9,668	\$12,000	\$9,800	\$11,000	\$1,200
Capital Maintenance	\$0	\$927,395	\$3,000	\$15,000	-\$12,000
Other (Hotel/Motel)	\$1,500	\$15,500	\$0	\$0.00	\$0
TOTAL	\$1,535,852	\$2,582,905	\$1,928,896	\$1,585,083	-\$343,814





Village Administrator's Office – Administration

Line-Item Detail

Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
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PERSONNEL

	Regular Salaries	\$390,807	\$393,801	\$381,324	\$368,543	-\$12,780
	Part-Time Salaries	\$0	\$0			\$0
	Overtime Salaries	\$3,024	\$3,000	\$2,500	\$2,500	\$0
	FICA Payments	\$27,679	\$28,434	\$26,238	\$25,825	-\$413
	IMRF Payments	\$66,734	\$94,735	\$77,107	\$74,883	-\$2,224
	Insurance	\$50,421	\$46,600	\$37,581	\$56,615	\$19,034
TOTAL PERSONNEL		\$538,665	\$566,570	\$524,750	\$528,367	\$3,617

Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
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CONTRACTUAL

01-10-471-253	Administrative Services	\$495	\$50,000	\$45,000	\$95,000	\$50,000
01-10-485-602	Building Improvements	\$41,917	\$20,000	\$4,000	\$15,000	\$11,000
01-10-455-355	Commissary Provision	\$2,109	\$2,750	\$1,850	\$10,000	\$8,150
01-10-490-799	Contingencies	\$49,104	\$60,629	\$106,000	\$25,000	-\$81,000
01-10-455-315	Copy Service	\$6,999	\$7,000	\$5,000	\$2,400	-\$2,600
01-10-460-267	Document Storage/Scanning	\$1,745	\$5,000	\$20,000	\$20,000	\$0
01-10-460-212	Edp Equipment / Software	\$1,170	\$1,500	\$6,310	–	–
01-10-460-263	Edp Licenses	\$27,908	\$27,133	\$25,000	\$16,748	-\$8,252
01-10-466-240	Energy / ComEd (835 Midway)	\$3,450	\$2,500	\$2,750	\$3,000	\$250
01-10-455-307	Fees / Dues / Subscription	\$8,823	\$13,000	\$12,500	\$11,189	-\$1,311
01-10-455-303	Fuel / Mileage / Wash	\$515	\$700	\$750	\$750	\$0
01-10-460-306	Information Technology Services	\$38,230	\$20,411	\$75,000	\$65,000	-\$10,000
01-10-460-225	Internet/Website Hosting	\$14,703	\$14,845	\$15,231	\$15,022	-\$209
01-10-480-272	Insurance – Irma	\$234,758	\$233,433	\$233,433	\$140,060	-\$93,373



Village of Willowbrook

Village Administrator's Office – Administration

01-10-466-293	Landscape - Village Hall	\$82	\$1,000	\$300	\$0	\$300
01-10-455-266	Legal Services	\$145,853	\$121,500	\$131,000	\$165,000	\$34,000
01-10-466-228	Maintenance	\$91,388	\$81,600	\$55,000	\$45,000	-\$10,000
01-10-466-236	Nicor Gas (835 Midway)	\$2,335	\$2,000	\$1,200	\$1,500	\$300
01-10-455-131	Personnel Recruitment	\$448.00	\$500	\$750	\$1,250	\$500
01-10-455-311	Postage & Meter Rent	\$5,129	\$4,500	\$3,133	\$3,333	\$200
01-10-455-302	Printing & Publishing	\$2,792	\$4,000	\$5,200	\$2,500	-\$2,700
01-10-475-365	Public Relations	\$1,633	\$23,000	\$4,000	\$10,000	\$6,000
01-10-466-251	Sanitary (835 Midway)	\$415	\$700	\$650	\$650	\$0
01-10-455-304	Training	\$204	\$1,000	\$2,000	\$10,075	\$8,075
01-10-480-273	Self Insurance – Deductible	\$0	\$10,000	\$10,000	\$6,000	-\$4,000
01-10-455-306	Special Projects	\$23,963	\$70,000	\$95,000	\$50,000	-\$45,000
01-10-455-305	Strategic Planning		\$2,000	\$0	\$0	\$0
01-10-455-201	Telephones	\$17,901	\$21,600	\$20,000	\$17,500	-\$2,500
01-10-900-112	Transfer To Debt Service – 2015	\$279,851	\$280,739	\$280,739	\$280,739	\$0
	Tuition Reimbursement			\$3,000	\$3,000	\$0
01-10-485-642	Village Hall/Parks and Recreation Signage		\$0	\$226,550	\$80,000	-\$146,550
01-10-480-276	Wellness	\$0	\$0	\$0	\$15,000	\$15,000
TOTAL CONTRACTUAL		\$1,003,920	\$1,083,040	\$1,391,346	\$1,030,716	-\$360,630
Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
COMMODITIES						
01-10-455-301	Office Supplies	\$5,456	\$6,000	\$5,800	\$5,500	-\$300
01-10-466-351	Building Maintenance Supplies	\$4,212	\$6,000	\$4,000	\$5,500	\$1,500
TOTAL COMMODITIES		\$9,668	\$12,000	\$9,800	\$11,000	\$1,200



Village of Willowbrook

Village Administrator's Office – Administration

Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
CAPITAL MAINTENANCE						
01-10-900-114	Transfer To LAFER		\$926,895	\$0	\$0	\$0
01-10-485-611	Furniture & Office Equipment		\$500	\$3,000	\$15,000	\$12,000
TOTAL CAPITAL MAINTENANCE		\$0	\$927,395	\$3,000	\$15,000	-\$12,000
Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
OTHER (HOTEL/MOTEL)						
01-53-436-317	Advertising	\$1,500	\$10,000	\$10,000	Moved to VAO	-\$10,000
01-53-435-319	Chamber Directory		\$3,000	\$3,000	Moved to VAO	-\$3,000
01-53-436-379	Special Promotional Events		\$2,500	\$0	Moved to VAO	-\$2,500
TOTAL OTHER (HOTEL/MOTEL)		\$1,500	\$13,000	\$13,000	\$0	-\$13,000



Village Administrator's Office

Line-Item Description

The Village Administrator's Office (VAO) is responsible for the management of daily operations within the Village. VAO is a newly formed department made possible through the consolidation of several existing divisions and restructuring of responsibilities. The department provides overall coordination of municipal functions while operating three divisions (Administration, Finance and Parks, and Recreation). The Department includes the Village Administrator, appointed by the Board of Trustees, who is the Chief Administrative Office of the Village of Willowbrook and is responsible for implementing policies established by the Village Board. All Village departments are under the administrative authority of the Village Administrator.

Personnel

Salaries	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$393,801	\$381,324	\$368,543

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

Salary Allocation			
Position	General Fund	Water Fund	Business Improvement District
Village Administrator	80%	15%	5%
Assistant Village Administrator	80%	15%	5%
Executive Secretary / Deputy Clerk	100%	—	—
Receptionist	100%	—	—

Part-time Salaries	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	—	—	—

The Village Administrator's Office - Administration has no part-time employees.

Overtime Salaries	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$3,000	\$2,500	\$2,500

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



FICA Payments	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$28,434	\$26,238	\$25,825

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

IMRF Payments	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$94,735	\$77,107	\$74,883

Accounts for a portion of the employer's share of the Illinois Municipal Retirement Fund (IMRF) pension contributions. The 2022-2023 employer rate is 20.76% of IMRF wages, which includes salaries and OT wages.

Insurance	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$46,600	\$37,581	\$56,615

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

Contractual

Administrative Services	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$50,000	\$45,000	\$95,000

Accounts for (1) administrative employee from an outsourced agency that assists staff with board packets, budget preparation, training preparation, special projects, and daily administrative tasks for an estimated cost of \$55,000. The remaining \$40,000 is the estimated cost of an outsourced human resource vendor to provide on-demand human resource services

Building Improvements	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$20,000	\$4,000	\$15,000

Accounts for unplanned building improvements within Village Hall.

Commissary Provision	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$2,750	\$1,850	\$10,000

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



Contingencies	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$60,629	\$106,000	\$25,000

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

Copy Service	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$7,000	\$5,000	\$2,400

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

Document Storage/Scanning	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$5,000	\$20,000	\$20,000

Accounts for document scanning services for the Village Administrator's Office. The increase in this line item is related to the document scanning project.

EDP Licenses	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$27,133	\$25,000	\$16,748

Accounts for the following software licenses:

	Quantity	Unit Price	Annual Costs
Datto	12 (months)	\$775	\$9,300
Duo	12 (months)	\$60	\$720
Zoom User Costs (1 user)	12 (months)	\$14.99	\$179.88
Zoom Annual Fee	12 (months)	\$40	\$480
Adobe License	12 (months)	\$15.93	\$191.16
Microsoft User Licenses	12 (months)	\$489	\$5,876

Energy/ComEd	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$2,500	\$2,750	\$3,000

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



Fees/Dues/ Subscriptions	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$13,000	\$12,500	\$11,189

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

Description	Quantity	Cost	Total Cost
Illinois Municipal League	1	\$2,500	\$2,500
Localgovnews.org	1	\$1,900	\$1,900
Capitol Fax Online Newsletter	1	\$500	\$500
Crain's	1	\$169	\$169
International City/County Management Association	1	\$1,400	\$1,400
Illinois City/County Management Association	1	\$500	\$500
Illinois and National Public Employer Labor Relations Association	1	\$250	\$250
Society for Human Resources Management	1	\$230	\$230
PublicSalary.com	1	\$720	\$720
Daily Herald	1	\$99	\$99
Chamber Directory	1	\$3,000	\$3,000

Fuel/Mileage/Wash	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$700	\$750	\$750

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

Information Technology Services	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$20,411	\$75,000	\$65,000

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

Internet/Website Hosting	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$14,845	\$15,231	\$15,022

Accounts for monthly internet services provided by Comcast and annually website hosting with Civic Plus.



Insurance - IRMA	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$233,433	\$233,433	\$140,060

Accounts for the annual premium for insurance services with IRMA. This line-item is distributed through the following fund allocation:

General Fund	Water Fund
60%	40%

Legal Services	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$121,500	\$131,000	\$165,000

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

Description	Cost
Village Attorney	\$125,000
Labor Counsel	\$15,000
Crisis Management	\$25,000

Maintenance	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$81,600	\$55,000	\$45,000

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

Nicor Gas	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$2,000	\$1,200	\$1,500

Accounts for the cost of natural gas to heat Village Hall. The 2022-2023 budget is based on a three-year average.

Personnel Recruitment	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$500	\$750	\$1,250

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

Postage & Meter	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$4,500	\$3,133	\$3,333

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



for event notifications, and mailing courtesy reminder notices.

Printing & Publishing	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$4,000	\$5,200	\$2,500

Accounts for printing and mailing postcards to employees announcing annual open enrollment for benefits. This account also includes the printing and framing for maps in Village Hall.

Public Relations	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$23,000	\$4,000	\$10,000

Accounts for annual advertising expenses with the Willowbrook Ice Arena.

Sanitary	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$700	\$650	\$650

Accounts for sewer maintenance charges with DuPage County.

Self-Insurance – Deductible	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$10,000	\$10,000	\$6,000

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

Special Projects	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	-	-	\$50,000

This is a new line item in the 2022-2023 budget and accounts for staff-identified special projects. Below are the special projects for the Village Administrator's Office.

Zoning Code Update	\$35,000
Personnel Manual Update	\$15,000

Telephones	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$21,600	\$20,000	\$17,500

Accounts for monthly services with Access One.



Training	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$1,000	\$2,000	\$10,075

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
ILCMA Winter Conference	1	\$250	\$250	\$500	\$500	\$750
ILCMA Summer Conference	1	\$250	\$250	\$500	\$500	\$750
Local Trainings & Seminars	1	\$1,000	\$1,000			\$1,000
Employment Law Seminar – IPELRA	1	\$75	\$75			\$75
Harassment & Discrimination Training	1	\$7,500	\$7,500			\$7,500

Transfer to Debt Service	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$280,739	\$280,739	\$280,739

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

Tuition Reimbursement	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
		\$3,000	\$3,000

Accounts for the Village's tuition reimbursement program which is outlined in the Personnel Manual. The budgeted amount is based on the historic utilization of this program.

Wellness	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	-	-	\$15,000

Accounts for quarterly and monthly employee wellness meetings and activities.



Commodities

Office Supplies	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$6,000	\$5,800	\$5,500

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

Building Maintenance Supplies	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$6,000	\$4,000	\$5,500

Accounts for supplies of maintenance of Village Hall.

Capital Maintenance

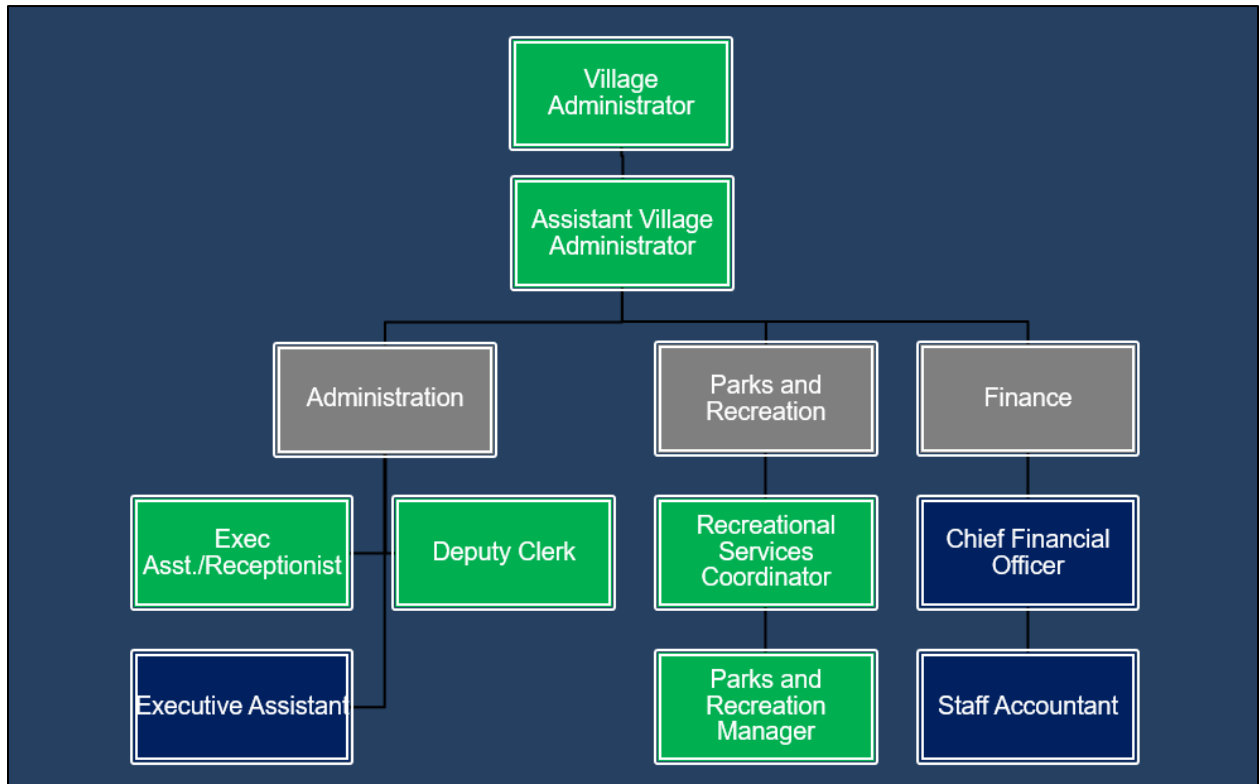
Furniture & Office Equipment	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$500	\$3,000	\$15,000

Accounts for furniture replacements throughout the fiscal year.



Village Administrator's Office

(Administration, **Finance** and Parks and Recreation)

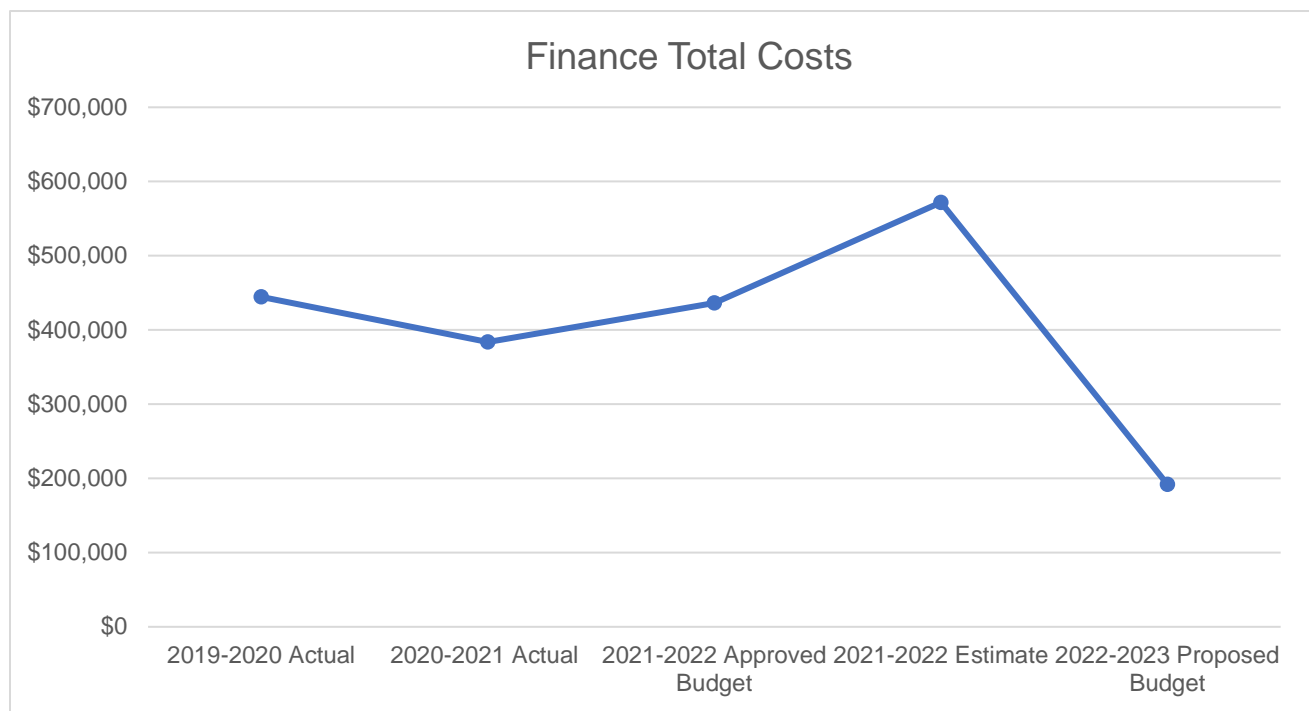




Village Administrator's Office – Finance

Summary Costs

	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21- 22 Estimate and 22-23 Proposed Budget
Personnel	\$334,299	\$377,723	\$405,087	\$0	-\$405,087
Contractual	\$47,583	\$56,200	\$166,273	\$191,970	\$25,697
Commodities	\$1,738	\$2,500	\$500	\$0	-\$500
Capital Maintenance	\$0	\$0	\$0		\$0
TOTAL	\$383,620	\$436,423	\$571,860	\$191,970	-\$379,890





Village Administrator's Office – Finance

Line-Item Detail

Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
PERSONNEL						
	Regular Salaries	\$234,251	\$261,431	\$304,002	\$0	-\$304,002
	Part-Time Salaries	\$14,671	\$0	\$0	\$0	\$0
	Overtime Salaries	\$0	\$1,000	\$0	\$0	\$0
	Longevity Pay	\$0	\$0	\$0	\$0	\$0
	Auto Allowance	\$0	\$0	\$0	\$0	\$0
	FICA Payments	\$19,309	\$20,244	\$16,564	\$0	-\$16,564
	IMRF Payments	\$35,388	\$55,104	\$46,853	\$0	-\$46,853
	Insurance	\$30,680	\$39,944	\$37,668	\$0	-\$37,668
TOTAL PERSONNEL		\$334,299	\$377,723	\$405,087	\$0	-\$405,087
Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
CONTRACTUAL						
01-25-620-251	Audit Services	\$29,915	\$30,990	\$27,133	\$31,000	\$3,867
01-25-615-267	Document Storage / Scanning		\$1,000	\$0	\$3,500	\$3,500
01-25-615-212	Edp Equipment / Software	\$521	\$1,500	\$0	\$0	\$0
01-25-615-263	Edp Licenses	\$12,172	\$12,780	\$12,400	\$12,400	\$0
01-25-610-307	Fees / Dues / Subscriptions	\$1,285	\$1,655	\$1,655	\$350	-\$1,305
01-25-620-252	Outsourced Services – Financial Services	\$1,700	\$4,475	\$123,000	\$144,720	\$21,720
01-25-610-303	Fuel / Mileage / Wash		\$250	\$0	\$0	\$0
01-25-615-306	IT-Consulting Services			\$1,000	\$0	-\$1,000
01-25-610-311	Postage & Meter Rent	\$158	\$250	\$50	\$0	-\$50
01-25-610-302	Printing & Publishing	\$1,402	\$1,500	\$900	\$0	-\$900
01-25-610-304	Training	\$430	\$1,800	\$135	\$0	-\$135
TOTAL CONTRACTUAL		\$47,583	\$56,200	\$166,273	\$191,970	\$25,697
Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
01-25-610-301	Office Supplies	\$1,738	\$2,500	\$500	\$0	\$1,738
TOTAL COMMODITIES		\$1,738	\$2,500	\$500	\$0	\$1,738



Village Administrator's Office - Finance

Line-Item Description

The Finance division is located in the Village Administrator's Office (VAO) and is responsible for the management of payroll, accounts payable, annual budget preparation, assistance with the annual audit, and daily finance tasks for the Village. The Finance Division reports to the Village Administrator, who is the Chief Administrative Office of the Village of Willowbrook and is responsible for implementing policies established by the Village Board.

Personnel

There are no personnel expenses in Finance division.

Contractual

Audit Services	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$30,990	\$27,133	\$31,000

Audit services were competitively bid in 2021 and a five one year contract was entered into with Sikich, LLP.

Document Storage/Scanning	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$1,000	\$0	\$3,500

Accounts for document scanning services for financial documents. The increase in this line item is related to the document scanning project.

EDP Licenses	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$12,780	\$12,400	\$12,400

Accounts for the annual BS&A financial software costs.

Fees / Dues / Subscriptions	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$1,655	\$1,655	\$350

Accounts for the Government Financial Officers Association's annual dues.

Financial Services	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$4,475	\$123,000	\$144,720

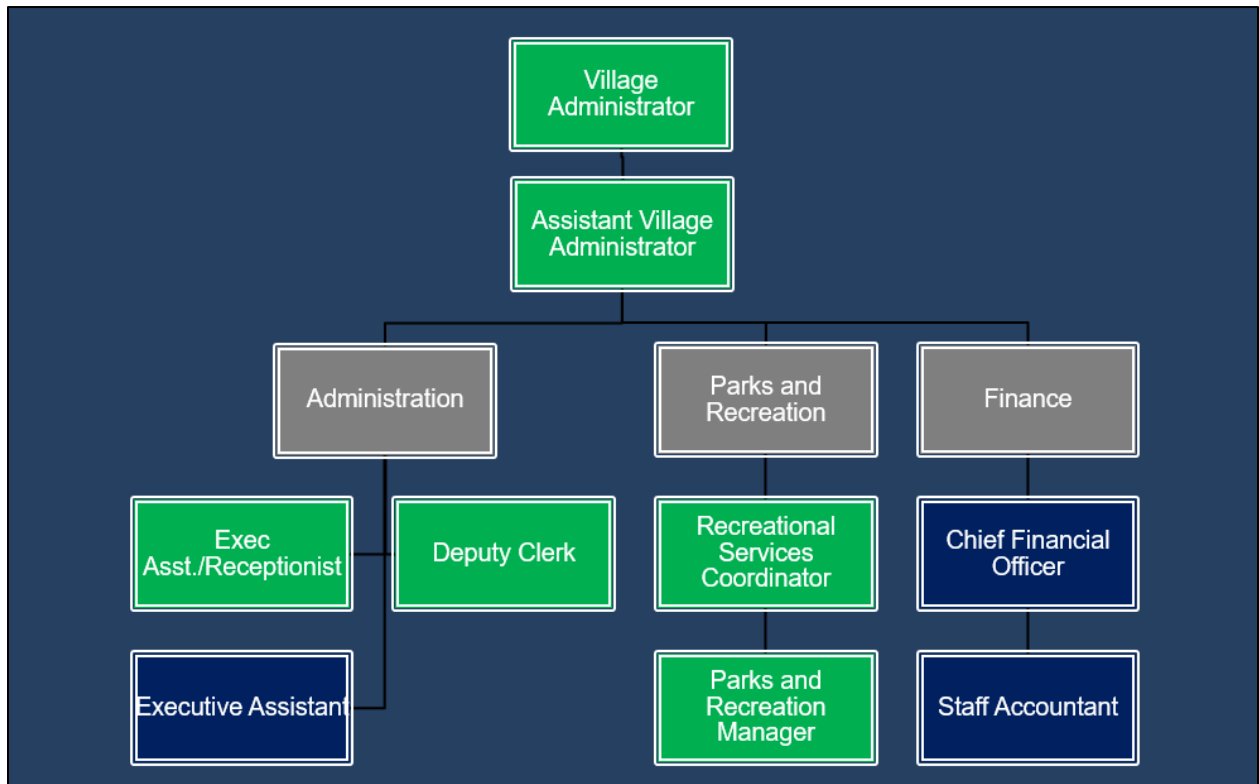
The Village Board entered into a three-year contract with Lauterbach & Amen for daily financial operations for the Village. The annual cost for the contract is \$241,200. The fund allocation is broken down below:

General Fund	Water Fund
60%	40%



Village Administrator's Office

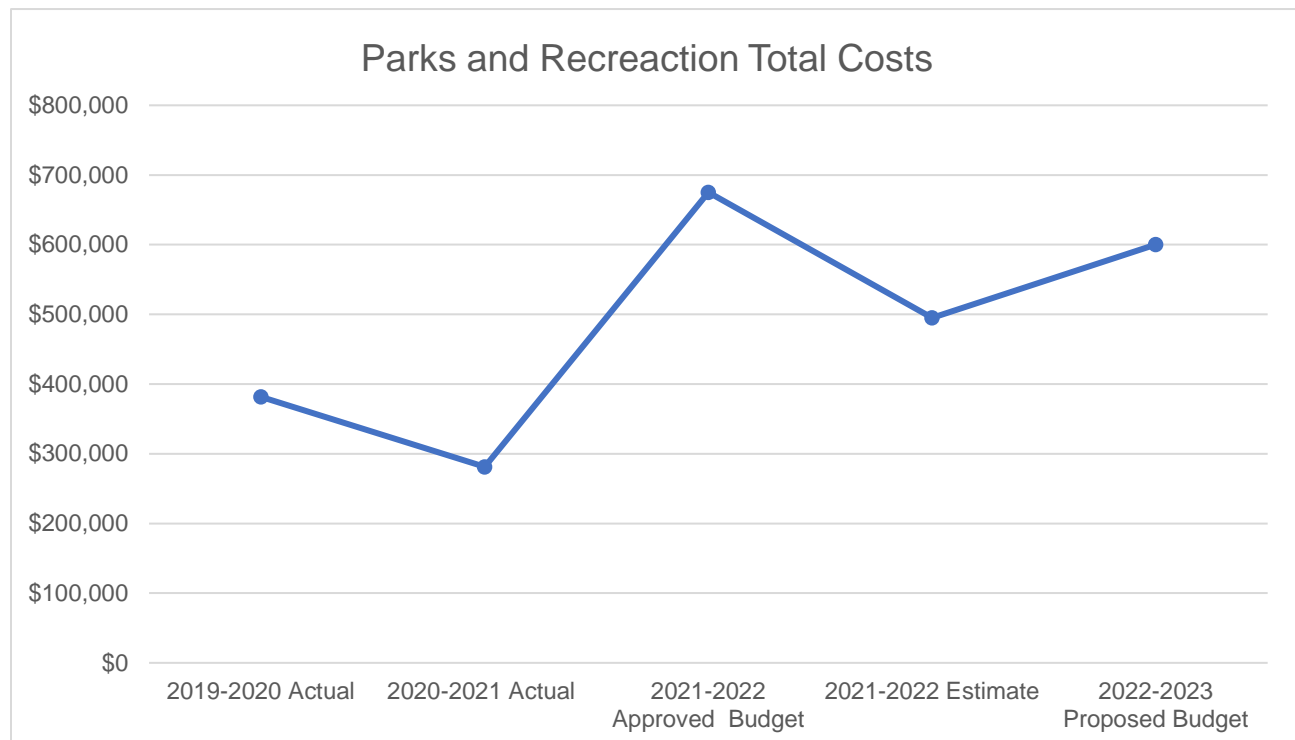
(Administration, Finance and Parks and Recreation)





Village Administrator's Office – Parks and Recreation Summary Costs

	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
Personnel	\$43,054	\$51,590	\$96,238	\$131,909	\$35,671
Contractual	\$236,772	\$281,014	\$318,003	\$468,891	\$150,888
Commodities	\$1,449	\$6,000	\$10,927	\$11,500	\$573
Capital Maintenance	\$0	\$336,550	\$70,000	Moved to CIP	–
TOTAL	\$281,275	\$675,154	\$495,168	\$612,300	\$117,132





Village Administrator's Office – Parks and Recreation

Line-Item Detail

Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
PERSONNEL						
	Regular Salaries			\$37,078	\$57,750	\$20,672
	Part-Time Salaries	\$30,582	\$33,365	\$33,365	\$32,744	-\$621
	Overtime Salaries	\$3,112	\$5,000	\$8,500	\$7,500	-\$1,000
	FICA Payments	\$3,145	\$3,520	\$3,864	\$6,923	\$3,059
	IMRF Payments	\$5,509	\$9,069	\$10,486	\$18,786	\$8,300
	Health Insurance			\$2,308	\$7,500	\$5,192
	Life Insurance	\$706	\$636	\$636	\$706	\$70
TOTAL PERSONNEL		\$43,054	\$51,590	\$96,238	\$131,909	\$35,671
Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
CONTRACTUAL						
NEW	Active Adult Program				\$205,895	\$205,895
01-20-590-519	Ada Park Maintenance	\$378	\$4,880	\$1,500	\$3,000	\$1,500
01-20-590-520	Ada Recreation Accommodations		\$6,500	\$275	\$275	\$0
01-20-570-280	Ballfield Maintenance	\$13,741	\$12,000	\$13,164	\$15,000	\$1,836
NEW	Community Events				\$23,000	\$23,000
01-20-555-212	Edp Equipment / Software		\$2,500	\$213	\$25,000	\$24,787
01-20-555-263	Edp Licenses	\$135	\$180	\$45	\$480	\$435
01-20-565-342	Landscape Maintenance Services	\$153,437	\$125,100	\$195,000	\$108,000	-\$55,000
01-20-570-411	Maintenance	\$3,260	\$6,786	\$3,500	\$20,000	\$8,500
01-20-570-235	Nicor Gas (825 Midway)	\$197	\$1,200	\$0	\$2,000	\$2,000
01-20-550-311	Postage & Meter Rent	\$164	\$1,500	\$150	\$200	\$50
01-20-550-302	Printing & Publishing	\$140	\$13,500	\$8,000	\$17,400	\$9,400
01-20-555-306	Program Hosting Services (Brpd)	\$8,500	\$15,000	\$15,000	\$0	-\$15,000
01-20-570-250	Sanitary (825 Midway)	\$220	\$250	\$225	\$230	\$5
NEW	Special Events	\$15,084	\$50,100	\$39,620	\$6,900	-\$32,720
01-20-590-518	Special Recreation Assoc Program Dues	\$39,311	\$39,310	\$39,311	\$39,311	\$0
01-20-455-201	Telephones	\$2,205	\$2,208	\$2,000	\$2,200	\$200
TOTAL CONTRACTUAL		\$236,772	\$281,014	\$318,003	\$456,891	\$138,888



Village of Willowbrook

Village Administrator's Office – Parks and Recreation

Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
COMMODITIES						
01-20-550-301	Office/General Program Supplies	\$381	\$1,000	\$3,500	\$1,500	-\$2,000
01-20-565-341	Park Landscape Supplies			\$3,427	\$6,500	\$3,073
01-20-570-331	Maintenance Supplies	\$1,068	\$5,000	\$4,000	\$3,500	-\$500
TOTAL COMMODITIES		\$1,449	\$6,000	\$10,927	\$11,500	\$573
Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
CAPITAL MAINTENANCE						
01-20-590-521	Ada Park Improvements		\$128,550		–	\$0
01-20-595-695	Park Improvements - Neighborhood Park		\$208,000	\$70,000	–	-\$70,000
TOTAL CAPITAL MAINTENANCE		\$0	\$336,550	\$70,000	–	-\$70,000



Village Administrator's Office – Parks and Recreation

Line-Item Description

The Parks and Recreation division is under the Village Administrator's Office and is responsible for the daily recreational activities within the Village. The division consists of one full-time employee, Recreational Services Coordinator, and one part-time employee, the Parks and Recreation Manager. This division is also responsible for all Community-wide and special events within Willowbrook.

Personnel

Salaries	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
		\$37,078	\$57,750

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

Part-time Salaries	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$33,365	\$33,365	\$32,744

Accounts for the salary expense for part-time employees with Parks and Recreation Division.

Overtime Salaries	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$5,000	\$8,500	\$7,500

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

FICA Payments	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$3,520	\$3,864	\$6,923

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

IMRF Payments	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$9,069	\$10,486	\$18,786

Accounts for a portion of the employer's share of the Illinois Municipal Retirement Fund (IMRF) pension contributions. The 2022-2023 employer rate is 20.76% of IMRF wages, which includes salaries and OT wages.

Health Insurance	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
		\$2,308	\$7,500

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



Life Insurance	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$636	\$636	\$706

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

Contractual

Active Adult Program	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
			\$205,895

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
Cards/Games	Games played by Seniors daily In CRC	12	\$300	\$3,600
		Quantity	Unit Revenue	Total Revenue
		12	\$250	\$3,000
TOTAL				Surplus/Deficit
				(\$600)

Cards/Games Breakdown			
<i>Expenses</i>		<i>Revenue</i>	
Description	Unit Costs	Description	Unit Revenue
Games, Coffee, cups, napkins, plates, sugar, and cream	\$300	\$1 per person	\$250

2)

Event	Description	Quantity	Unit Costs	Total Costs
Presentations	25 guest minimum at \$10 per person with coffee & snacks	5	\$375	\$1,875
		Quantity	Unit Revenue	Total Revenue
		5	\$550	\$2,750
TOTAL				Surplus/Deficit
				\$875

Presentations			
<i>Expenses</i>		<i>Revenue</i>	
Description	Unit Costs	Description	Unit Revenue
Speaker	\$300	Sponsor	\$300
Snacks	\$75	Income (\$25 per person with an estimate of 10 people)	\$250



3)

Event	Description	Quantity	Unit Costs	Total Costs
Bingo – Village of Willowbrook	Prizes & snack 10 games	6	\$330	\$1,980
		Quantity	Unit Revenue	Total Revenue
		6	\$550	\$3,300
TOTAL				Surplus/Deficit
				\$1,320

Bingo – Willowbrook			
<i>Expenses</i>		<i>Revenue</i>	
Description	Unit Costs	Description	Unit Revenue
Prizes / snacks	\$330	Sponsor	\$150
		Income (Based on a \$10 per person charge with an estimate of 40 people)	\$400

4)

Event	Description	Quantity	Unit Costs	Total Costs
Bingo – Burr Ridge	Prizes / Snacks 6 games	6	\$240	\$1,440
		Quantity	Unit Revenue	Total Revenue
		6	\$430	\$2,580
TOTAL				Surplus/Deficit
				\$1,140

Bingo – Burr Ridge			
<i>Expenses</i>		<i>Revenue</i>	
Description	Unit Costs	Description	Unit Revenue
Prizes/snack	\$240	Sponsorship	\$150
		Income (Based on a \$7 per person charge with an estimate of 40 people)	\$280



5)

Event	Description	Quantity	Unit Costs	Total Costs
Casino	Entertainment Special	8	\$1,190	\$9,520
		Quantity	Unit Revenue	Total Revenue
		8	\$1,350	\$10,800
TOTAL				Surplus/Deficit
				\$1,280

Casino			
Expenses		Revenue	
Description	Unit Costs	Description	Unit Revenue
Bus	\$950	Income (Based on a \$45 per person charge with an estimate of 30 people)	\$1,350
Coupon	\$90		
Snack	\$150		

6)

Event	Description	Quantity	Unit Costs	Total Costs
Social Basic	Food / Entertainment Special	8	\$1,420	\$11,360
		Quantity	Unit Revenue	Total Revenue
		8	\$1,650	\$13,200
TOTAL				Surplus/Deficit
				\$1,840

Social Basic			
Expenses		Revenue	
Description	Unit Costs	Description	Unit Revenue
Food	\$1,000	Income (Based on a \$35 per person charge with an estimate of 40 people)	\$1,400
Entertainer	\$300	Sponsor	\$250
Special	\$120		



7)

Event	Description	Quantity	Unit Costs	Total Costs
Social Holiday	Food / Entertainer / Special	4	\$5,900	\$23,600
		Quantity	Unit Revenue	Total Revenue
		4	\$6,500	\$26,000
TOTAL				Surplus/Deficit
				\$2,400

Social Holiday			
<i>Expenses</i>		<i>Revenue</i>	
Description	Unit Costs	Description	Unit Revenue
Food	\$5,000	Sponsor	\$500
Entertainer		Income (Based on a \$60 per person charge with an estimate of 100 people)	
	\$400		\$6,000
Special	\$500		

8)

Event	Description	Quantity	Unit Costs	Total Costs
Theater	Bus / Theater / Snack (Based on 40 people)	4	\$5,100	\$20,400
		Quantity	Unit Revenue	Total Revenue
		4	\$6,080	\$24,320
TOTAL				Surplus/Deficit
				\$3,920

Theater			
<i>Expenses</i>		<i>Revenue</i>	
Description	Unit Costs	Description	Unit Revenue
Bus	\$800	Income (\$152 a ticket)	\$6,080
Theater Expense	\$4,000		
Snack	\$200		
Escort Ticket	\$100		



9)

Event	Description	Quantity	Unit Costs	Total Costs
One Day Tour Basic	Bus / snack / experience / Lunch (Based on 30 people)	8	\$3,540	\$28,320
		Quantity	Unit Revenue	Total Revenue
		8	\$3,990	\$31,920
TOTAL				Surplus/Deficit
				\$3,600

One Day Tour Basic			
<i>Expenses</i>		<i>Revenue</i>	
Description	Unit Costs	Description	Unit Revenue
Bus 6-8hrs	\$840	Income (\$133 per person)	\$3,990
Snack	\$150		
Experience	\$900		
Lunch	\$1,650		

10)

Event	Description	Quantity	Unit Costs	Total Costs
One Day Tour Extended	Bus / Snack / Experience / Lunch (30 people)	4	\$4,350	\$17,400
		Quantity	Unit Revenue	Total Revenue
		4	\$5,220	\$20,880
TOTAL				Surplus/Deficit
				\$3,480

One Day Tour Extended			
<i>Expenses</i>		<i>Revenue</i>	
Description	Unit Costs	Description	Unit Revenue
Bus 8+ hours	\$1,200	Income	\$5,220
Snack	\$150		
Experience #1 (\$20 per person)	\$600		
Lunch (\$45 per person)	\$1,350		
Experience #2 (\$35 per person)	\$1,050		



11)

Event	Description	Quantity	Unit Costs	Total Costs
3-5 Day Long Trips	Bus / Hotel / 4-8 Experiences / Lunches / Dinners / Special	4	\$20,700	\$82,800
		Quantity	Unit Revenue	Total Revenue
		4	\$24,840	\$99,360
TOTAL				Surplus/Deficit
				\$24,630

3-5 Day Long Trips			
<i>Expenses</i>		<i>Revenue</i>	
Description	Unit Costs	Description	Unit Revenue
Bus \$1,000+ a day	\$5,500	Income (\$1,035 per person)	\$24,840
Hotel \$200 a night	\$1,000		
Driver and Escort room \$200 special cost	\$1,000		
Lunches. If we do a lunch, we do dinner on own	\$3,600		
Dinner. If included, we do lunch on own	\$8,400		
Experiences \$300 x 2 days	\$600		
Snack	\$600		

12)

Event	Description	Quantity	Unit Costs	Total Costs
Travel Agent Trips		4	\$900	\$3,600
		Quantity	Unit Revenue	Total Revenue
		4	\$6,000	\$24,000
TOTAL				Surplus/Deficit
				\$20,400

Travel Agent Trips			
<i>Expenses</i>		<i>Revenue</i>	
Description	Unit Costs	Description	Unit Revenue
Goodie Bags	\$200	Income	\$6,000
Contingencies	\$500		
Insurance	\$200		



ADA Park Maintenance	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$4,880	\$1,500	\$3,000

Accounts for maintenance of Village parks with respect to ADA compliance

ADA Recreation Accommodations	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$6,500	\$275	\$275

Accounts for one-on-one program aides or other projects that require assistance for residents through the Gateway Special Recreation Association.

Ballfield Maintenance	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$12,000	\$13,164	\$15,000

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

Community Events	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
			\$23,000

Accounts for annual community-wide events.

Event	Description	Date	Costs	Revenue	Surplus/Deficit
Light up the Night	Social event for families	Nov, 5 2022	\$23,000	\$13,000	(\$10,000)

Light Up the Night			
Expenses		Revenue	
Description	Unit Costs	Description	Unit Revenue
Trolly	\$2,000	Signup	\$3,000
Entertainers	\$18,000	Sponsorship	\$10,000
Giveaways and decorations	\$3,000		

Special Event Overtime - \$1,800 for Public Works and Police – this will be accounted in Public Works and Police Overtime Budget

EDP Equipment/Software	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$2,500	\$213	\$25,000

Accounts for the potential sign-up software for parks and recreational activities.



EDP Licenses	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$180	\$45	\$480

Accounts for annual zoom licenses.

Landscape Maintenance Services	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$125,100	\$195,000	\$108,000

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

Description	Cost
Landscaping	\$32,000
Wild Goose Chase	\$5,000
Pure Prairie Organics	\$15,000
Storm Damage Removals	\$40,000
Playground Mulch	\$1,000
Sand	\$1,000
Tree & Flower Replacement	\$4,000
Playground Gradings	\$10,000

Maintenance	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$6,786	\$3,500	\$20,000

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

Nicor Gas	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$1,200	\$0	\$2,000

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

Postage & Meter	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$1,500	\$150	\$200

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

Printing & Publishing	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$13,500	\$8,000	\$17,400

Accounts for printing and mailing quarterly newsletter of the SCOOP and the bi-annual fun guide that was previously produced by the Burr Ridge Park District.



Village of Willowbrook

Village Administrator's Office – Parks and Recreation

Sanitary	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$250	\$225	\$230

Accounts for sewer maintenance charges with DuPage County.

Special Events	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$50,100	\$39,620	\$6,900

Accounts for routine special events within the Village. Village staff consolidated several accounts to encompass all special events for the 2022-2023 fiscal year.

1)	Event	Description	Date	Costs	Revenue	Surplus/Deficit
	Fishing Derby	Family gathering	June 2022	\$500	\$500	–

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	\$250
Prizes Tacklebox / Fishing poles	\$150		

2)	Event	Description	Date	Costs	Revenue	Surplus/Deficit
	Movie Night	Family gathering	July 16, 2022	\$2,100	\$2,000	(\$100)

Movie Night			
Expenses		Revenue	
Description	Unit Costs	Description	Unit Revenue
Rental equipment	\$1,200	Sponsorship	\$2,000
Popcorn	\$100		
Entertainers	\$800		

3)	Event	Description	Date	Costs	Revenue	Surplus/Deficit
	National Night Out	Back to School event	Aug. 2, 2022	\$500	–	(\$500)

National Night Out			
Expenses		Revenue	
Description	Unit Costs	Description	Unit Revenue
National Night Out	\$500		



Event	Description	Date	Costs	Revenue	Surplus/Deficit
4) Gower Halloween	Children's event	Oct. 28, 2022	\$1,000	–	(\$1,000)

Gower Halloween			
<i>Expenses</i>		<i>Revenue</i>	
Description	Unit Costs	Description	Unit Revenue
Taffy Apples – based on a cost of \$1.00 per child and an estimate of 2,250 kids	\$1,000	–	–

Event	Description	Date	Costs	Revenue	Surplus/Deficit
5) Trunk or Treat	Trick or Treat function	Oct. 22, 2022	\$800	–	(\$800)

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

Event	Description	Date	Costs	Revenue	Surplus/Deficit
6) Pancake Breakfast	Co-op Kiwanis	Dec. 3, 2022	\$500	–	(\$500)

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

Event	Description	Date	Costs	Revenue	Surplus/Deficit
7) Flap Jacks and Flannels	Co-op Kiwanis	April 2023	\$500	–	(\$500)

Flap Jacks and Flannels			
<i>Expenses</i>		<i>Revenues</i>	
Description	Unit Costs	Description	Unit Revenues
Entertainers	\$500	–	–



Event	Description	Date	Costs	Revenue	Surplus/Deficit
8) Easter Egg Hunt	Children's giveaway	April 8, 2023	\$1,000	\$500	(\$500)

Easter Egg Hunt			
Expenses		Revenue	
Description	Unit Costs	Description	Unit Revenue
Candy	\$700	Sponsorship	\$500
Bunny	\$150		
Eggs	\$150		

Special Recreation Program Dues	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$39,310	\$39,311	\$39,311

Accounts for annual dues to the Gateway Special Recreation Association.

Telephones	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$2,208	\$2,000	\$2,200

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

Commodities

Office/General Program Supplies	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$1,000	\$3,500	\$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.

Park Landscape Supplies	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
		\$3,427	\$6,500

Accounts for landscaping supplies related to maintenance at Parks within the Village.

Maintenance Supplies	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$5,000	\$4,000	\$3,500

Accounts for supplies needed for janitorial services, electrical repair and building maintenance services for the Parks and Recreation Division.



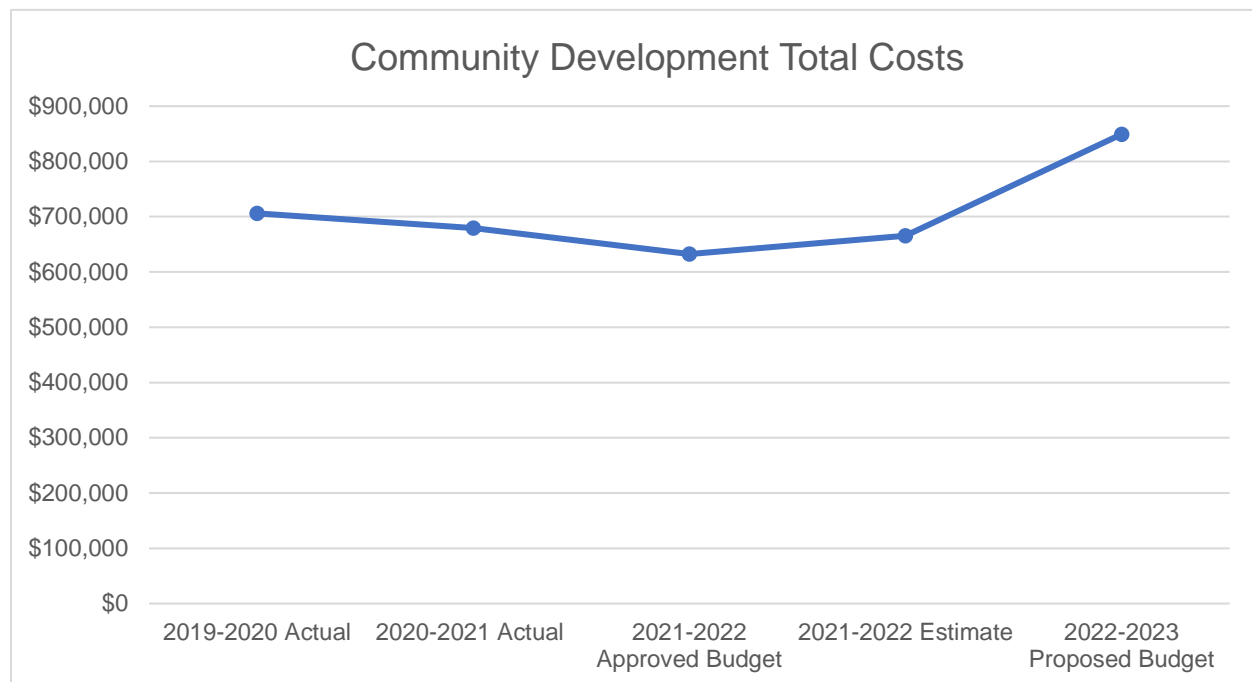
Community Development





Community Development Summary Costs

	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
Personnel	\$217,848	\$244,631	\$274,889	\$341,332	\$66,443
Contractual	\$459,895	\$386,102	\$389,277	\$506,472	\$117,195
Commodities	\$1,385	\$1,650	\$1,150	\$1,400	\$250
Capital Maintenance	—	—	—	—	—
TOTAL	\$679,128	\$632,383	\$665,316	\$849,203	\$183,887





Community Development

Line-Item Detail

Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
PERSONNEL						
	Regular Salaries	\$147,505	\$154,558	\$182,253	\$229,600	\$47,347
	Part-Time Salaries	—	—	—	\$0	\$0
	Overtime Salaries	\$457	\$6,000	\$3,500	\$2,000	-\$1,500
	FICA Payments	\$11,999	\$13,311	\$14,894	\$18,406	\$3,512
	IMRF Payments	\$24,868	\$39,578	\$40,418	\$52,315	\$11,897
	Insurance	\$33,019	\$31,184	\$33,824	\$39,010	\$5,187
	TOTAL PERSONNEL	\$217,848	\$244,631	\$274,889	\$341,332	\$66,443
Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
CONTRACTUAL						
01-40-810-315	Copy Service	\$5,939	\$5,000	\$4,800	\$2,400	-\$2,400
01-40-815-267	Document Storage / Scanning	\$3,421	\$7,000	\$10,000	\$25,000	\$15,000
01-40-815-263	Edp Licenses / Equipment	\$129	\$0	\$21	\$0	-\$21
01-15-515-305	Edp Personnel Training	\$0	\$0	\$2,000	\$0	-\$2,000
01-15-520-246	Court Reporting Services	\$4,566	\$3,000	\$2,500	\$3,355	\$855
01-40-810-307	Fees / Dues / Subscriptions	\$729	\$500	\$750	\$1,534	\$784
01-40-810-303	Fuel/Mileage/Wash	\$482	\$500	\$650	\$544	-\$106
NEW	Building, Plan Review & Inspection Services	\$221,647	\$190,000	\$201,994	\$175,000	-\$26,994
01-40-830-119	Code Enforcement Services	\$4,014	\$5,000	\$4,000	\$6,500	\$2,500
NEW	Engineering Services	\$52,000	\$28,700	\$57,200	\$45,000	-\$12,200
01-40-830-117	Elevator Inspection Services	\$5,972	\$5,000	\$2,902	\$4,625	\$1,723
01-40-810-409	Vehicle Maintenance Services	\$1,782	\$2,000	\$1,200	\$1,661	\$461
01-15-520-257	Municipal Planning Services	\$141,896	\$125,000	\$94,761	\$125,000	\$30,239



Village of Willowbrook

Community Development

NEW	Traffic Engineering Services	\$10,548	\$5,000	\$3,000	\$7,500	\$4,500
01-40-810-311	Postage & Meter Rent	\$2,411	\$2,400	\$200	\$1,670	\$1,470
01-40-810-302	Printing & Publishing	\$2,706	\$3,250	\$2,000	\$2,652	\$652
NEW	Special Projects			\$0	\$100,000	\$100,000
01-40-810-304	Training	\$913	\$1,200	\$0	\$2,500	\$2,500
01-40-810-201	Telephones	\$718	\$1,752	\$850	\$1,107	\$257
01-40-810-345	Uniforms	\$22	\$800	\$450	\$424	-\$26
TOTAL CONTRACTUAL		\$459,895	\$386,102	\$389,277	\$506,472	\$117,195
Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
01-40-810-301	OFFICE SUPPLIES	\$1,385	\$1,650	\$1,150	\$1,400	\$250
TOTAL COMMODITIES		\$1,385	\$1,650	\$1,150	\$1,400	\$250



Community Development

Line-Item Description

The Community Development Department is a new department for the 2022-2023 fiscal year. This Department consolidates the Planning and Economic Development Department and the Building and Zoning Department. Staff from Community Development provides various development, building, and engineering-related services including economic development, land use planning, building permits, building, and engineering plan review and inspections.

Personnel

Salaries	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$154,558	\$158,643	\$229,600

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

Position	General Fund	Business Improvement District
Director of Community Development	80%	20%
Building Official	80%	20%
Community Development Secretary	80%	20%

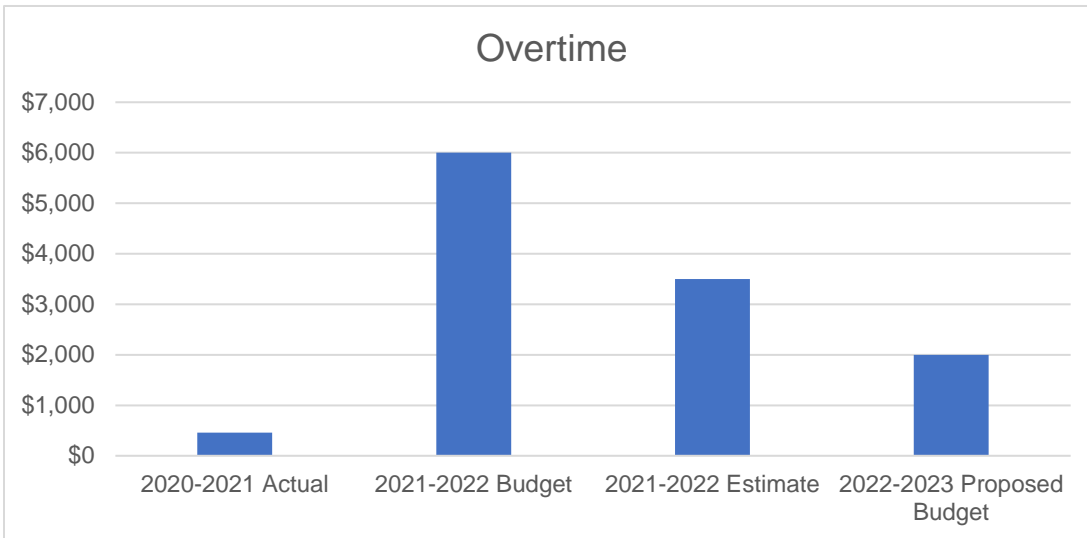
Part-time Salaries	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	—	—	—

Community Development has no part-time employees.



Overtime Salaries	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$6,000	\$3,500	\$2,000

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



FICA Payments	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$13,311	\$12,136	\$18,406

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

IMRF Payments	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$39,578	\$32,934	\$52,315

Accounts for a portion of the employer's share of the Illinois Municipal Retirement Fund (IMRF) pension contributions. The 2022-2023 employer rate is 20.76% of IMRF wages, which includes salaries and OT wages.

Insurance	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$31,184	\$45,460	\$39,010

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



Contractual

Copy Service	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$5,000	\$4,800	\$2,400

Accounts for copy services for the Community Development Department.

Document Storage/Scanning	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$7,000	\$10,000	\$25,000

Accounts for document scanning services for the Community Development Department. The increase in this line item is related to the document scanning project.

Court Reporter Services	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$3,000	\$2,500	\$3,355

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

Fees/Dues/Subscription	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$500	\$750	1,534

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

Description	Quantity	Unit Cost	Total Cost
American Planning Association/American Institute of Certified Planners	1	\$626	\$626
American Planning Association/Illinois Planning Association	1	\$420	\$420
Daily Herald Online Subscription	1	\$99	\$99
Crain's Business Magazine	1	\$169	\$169
International Code Council	1	\$145	\$145
Suburban Building Officials Counsel	1	\$75	\$75

Fuel/Mileage/Wash	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$500	\$650	\$544

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



Building, Plan Review & Inspection Services	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$190,000	\$201,994	\$175,000

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

Description	Total Cost
Building Plan Review	\$125,000
Building and Mechanical Inspections	\$40,000
Plumbing Inspections	\$10,000

Code Enforcement Services	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$5,000	\$4,000	\$6,500

Accounts for the outsourced professional services with Karyn Byrne for Code Enforcement Services.

Engineering Services	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$28,700	\$57,200	\$45,000

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

Vendor	Services	2022-2023 Budget
Novotny Engineering	Engineering Plan Review & Inspection	\$25,000
Christopher B. Burke Engineering	Stormwater/Drainage Review & Inspection	\$15,000
Raths, Raths & Johnson	Structural Plan Review and Inspection	\$5,000

Elevator Inspection Services	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$5,000	\$2,902	\$4,625

Accounts for the outsourced elevator inspection services. The 2022-2023 budget is based on a three-year average.

Municipal Planning Services	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$125,000	\$94,761	\$125,000

Accounts for the outsourced professional services under the SAFEbuilt contract to perform Municipal Planning Services.



Vehicle Maintenance Services	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$2,000	\$1,200	\$1,661

Accounts for the outsourced vehicle maintenance services. The 2022-2023 budget is based on a three-year average.

Traffic Engineering Services	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$5,000	\$3,000	\$7,500

Accounts for the outsourced traffic engineering services with James J. Benes Associates. 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.

Postage and Meter	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$2,400	\$200	\$1,670

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

Printing and Publishing	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$3,250	\$2,000	\$2,652

Accounts for the cost to print snow routes and utility maps for the use of Community Development staff. The 2022-2023 budget is based on a three-year average.

Special Projects	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	-	-	\$100,000

This is a new line item in the 2022-2023 budget and accounts for staff-identified special projects. Below is the special project for Community Development:

Description	Cost
Comprehensive Plan	\$40,000
Building Permit Software	\$60,000



Training	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$1,200	\$0	\$2,500

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

	Qty	Unit Training Cost	Subtotal Training Cost	Unit Travel Cost	Subtotal Travel Cost	Total Travel & Training Cost
Suburban Building Official Conference	1	\$125	\$125			\$125
State American Planning Association	1	\$280	\$280			\$280
Department Training/Project Management Training	1	\$2,095	\$2,095			\$2,095

Telephone	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$1,752	\$850	\$1,107

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

Uniforms	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$800	\$450	\$424

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

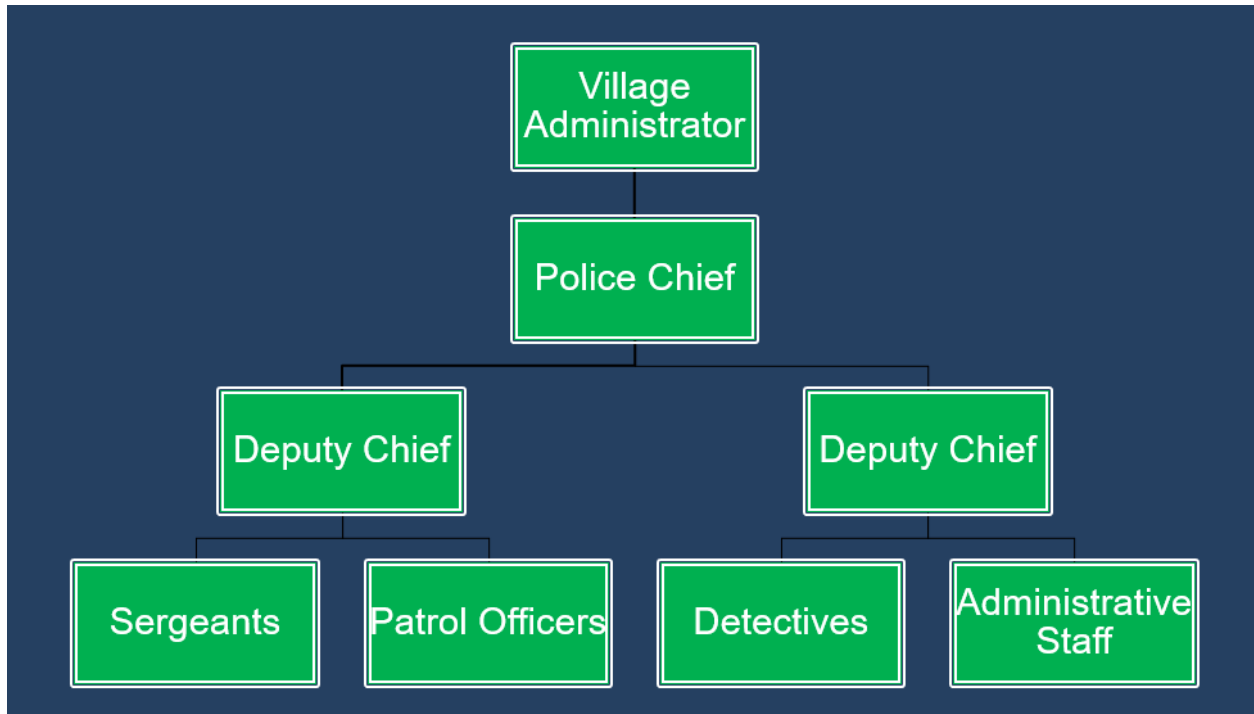
Commodities

Office Supplies	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$1,650	\$1,150	\$1,400

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



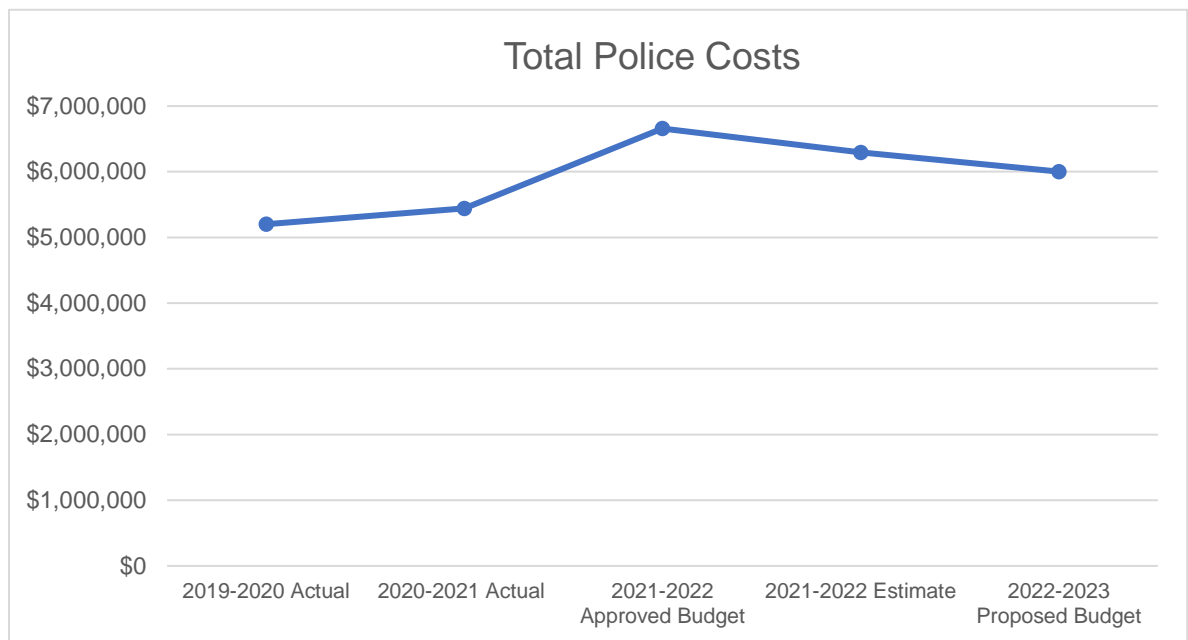
Police





Police Summary Costs

	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22- 23 Proposed Budget
Personnel	\$4,435,718	\$5,179,645	\$4,798,894	\$4,776,242	-\$22,651
Contractual	\$872,001	\$1,091,643	\$989,591	\$1,146,781	\$157,190
Commodities	\$61,364	\$68,000	\$65,800	\$71,000	\$5,200
Capital Maint.	\$16,325	\$312,000	\$440,315	Moved to CIP	—
Other	\$54,838	\$6,500	\$1,424	\$7,000	\$5,576
TOTAL	\$5,440,246	\$6,657,788	\$6,296,023	\$6,001,023	-\$295,000





Police

Line-Item Detail

Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
PERSONNEL						
	Regular Salaries	\$2,515,573	\$3,141,422	\$2,784,940	\$2,831,721	\$46,781
	Part-Time Salaries	\$4,106	\$5,323	\$5,323	\$4,917	-\$406
	Overtime Salaries	\$386,474	\$361,000	\$345,000	\$334,001	-\$10,999
	FICA Payments	\$63,967	\$68,542	\$52,331	\$46,589	-\$5,742
	IMRF Payments	\$31,445	\$49,910	\$47,444	\$31,780	-\$15,664
	Insurance	\$359,440	\$362,454	\$372,862	\$379,149	\$6,287
	Police Pension	\$1,074,713	\$1,190,994	\$1,190,994	\$1,148,085	-\$42,909
TOTAL PERSONNEL		\$4,435,718	\$5,179,645	\$4,798,894	\$4,776,242	-\$22,651
Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
CONTRACTUAL						
01-30-630-202	Accreditation	\$4,645	\$9,000	\$4,645	\$5,000	\$355
01-30-650-268	Animal Control	\$200	\$800	\$0	\$0	\$0
01-30-630-308	Cadet Program		\$500	\$0	\$500	\$500
01-30-640-306	Grant Writing Services	\$15,758	\$17,703	\$35,000	\$9,500	-\$25,500
01-30-630-315	Copy Service	\$3,932	\$4,100	\$4,000	\$3,600	-\$400
01-30-640-267	Document Storage / Scanning	\$0	\$2,000	\$0	\$5,000	\$5,000
01-30-640-212	Edp Equipment / Software	\$2,039	\$3,040	\$4,100	\$3,200	-\$900
01-30-640-263	Edp Licenses	\$21,038	\$40,000	\$25,000	\$33,520	\$8,520
01-30-630-309	Employee Recognition	\$927	\$3,000	\$4,500	\$5,000	\$500
01-30-675-263	Equipment Maintenance	\$1,026	\$0	\$0	\$2,500	\$2,500
01-30-630-241	Legal Services	\$15,940	\$20,000	\$22,000	\$25,000	\$3,000
01-30-630-307	Fees / Dues / Subscriptions	\$25,490	\$35,000	\$34,000	\$61,055	\$27,055
01-30-630-245	Firing Range	\$1,369	\$18,500	\$18,500	\$5,000	-\$13,500
01-30-630-303	Fuel/Mileage/Wash	\$51,669	\$50,000	\$64,000	\$72,000	\$8,000
01-30-640-225	Internet / Website Hosting	\$4,800	\$4,800	\$4,400	\$24,000	\$19,600
01-30-630-228	Maintenance	\$112,976	\$116,000	\$84,000	\$116,500	\$32,500
01-30-630-235	Nicor Gas (7760 Quincy)	\$4,073	\$5,000	\$4,500	\$5,000	\$500
01-30-630-131	Personnel Recruitment	\$321	\$1,000	\$0	\$0	\$0
01-30-630-201	Phones	\$15,522	\$27,000	\$23,000	\$25,000	\$2,000
01-30-630-311	Postage & Meter Rent	\$2,270	\$4,200	\$3,800	\$4,200	\$400
01-30-630-302	Printing & Publishing	\$6,323	\$4,000	\$3,500	\$4,000	\$500
01-30-675-235	Radio Dispatching	\$232,842	\$312,000	\$295,000	\$320,000	\$25,000



Village of Willowbrook

Police

01-30-630-246	Red Light Contractual Services	\$295,759	\$318,000	\$304,600	\$318,000	\$13,400
01-30-630-306	Reimbursements		\$0	\$500	\$1,000	\$500
01-30-630-250	Sanitary	\$559	\$1,000	\$650	\$1,000	\$350
01-30-645-273	Self Insurance	\$1,332	\$20,000	\$896	\$0	-\$896
01-30-630-304	Training	\$31,603	\$40,000	\$20,000	35,206	\$15,206
01-30-630-305	Tuition Reimbursement		\$6,000	\$3,000	\$15,000	\$12,000
01-30-630-345	Uniforms	\$19,588	\$29,000	\$26,000	\$47,000	\$21,000
TOTAL CONTRACTUAL		\$872,001	\$1,091,643	\$989,591	\$1,146,781	\$157,190
Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
COMMODITIES						
01-30-630-346	Ammunition	\$7,133	\$18,000	\$18,000	\$25,000	\$7,000
01-30-630-351	Building Maintenance Supplies	\$1,430	\$3,000	\$1,800	\$2,000	\$200
01-30-670-331	Commodities	\$227	\$5,000	\$4,500	\$5,000	\$500
01-30-650-343	Jail Supplies	\$1,865	\$10,000	\$9,500	\$2,000	-\$7,500
01-30-630-301	Office Supplies	\$4,472	\$5,000	\$5,000	0	-\$5,000
01-30-630-401	Operating Equipment	\$46,237	\$27,000	\$27,000	\$37,000	\$10,000
TOTAL COMMODITIES		\$61,364	\$68,000	\$65,800	\$71,000	\$5,200
Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
CAPITAL MAINTENANCE						
01-30-660-205	Bike Program		\$6,000	\$6,000	MOVED TO CIP	-\$6,000
01-30-630-402	Body Cameras		\$61,000	\$67,000	MOVED TO CIP	-\$67,000
01-30-635-288	Building Constr & Remodel	\$16,325	\$2,000	\$0	MOVED TO CIP	\$0
01-30-680-642	Copy Machine		\$32,000	\$20,000	MOVED TO CIP	-\$20,000
01-30-630-405	Furniture & Office Equipment			\$0	MOVED TO CIP	\$0
01-30-655-405	Furniture & Office Equipment		\$21,000	\$20,650	MOVED TO CIP	-\$20,650
01-30-630-403	In-Car Camera		\$22,000	\$20,280	MOVED TO CIP	-\$20,280
01-30-680-625	New Vehicles		\$168,000	\$306,385	MOVED TO CIP	-\$306,385
TOTAL CAPITAL MAINTENANCE		\$16,325	\$312,000	\$440,315	\$0	-\$440,315



Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
OTHER						
01-30-650-349	Drug Forfeiture - Federal	\$9,750	\$500	\$424	0	-\$424
01-30-650-348	Drug Forfeiture- State	\$45,088	\$500	\$0	0	\$0
01-30-655-339	Confidential Funds		\$500	\$0	\$2,000	\$2,000
01-30-685-799	Contingencies		\$5,000	\$1,000	\$5,000	\$4,000
TOTAL OTHER		\$54,838	\$6,500	\$1,424	\$7,000	\$5,576



Police

Line-Item Detail Summary

The Willowbrook Police Department provides high-quality, professional and effective law enforcement services to residents and businesses that fosters a sense of security throughout the community. The Police Department services include crime investigations, juvenile crime investigations, patrol operations, traffic and parking enforcement, and crime prevention education.

The Police Department is staffed with 27 sworn positions including a Chief, (2) Deputy Chiefs, (4) Sergeants, and (21) Police Officers. Additionally, the Police Department employs two (2) Administrative personnel.

Personnel

Salaries	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$3,141,422	\$2,784,940	\$2,831,721

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

Position	General Fund	Water Fund
Police Chief	95%	5%
(2) Deputy Police Chief	95%	5%
(4) Sergeants	95%	5%
(2) Detectives	95%	5%
(20) Police Officers	95%	5%
(2) Administrative Staff	95%	5%

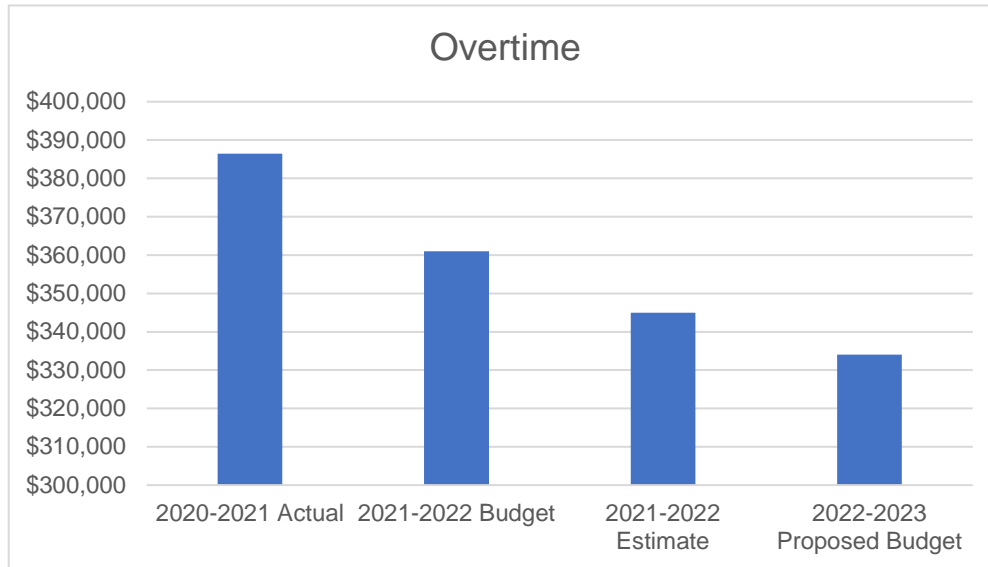
Part-time Salaries	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$5,323	\$5,323	\$4,917

Accounts for Crossing Guard services on a part-time basis.



Overtime Salaries	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$361,000	\$345,000	\$334,001

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 from Regular Salaries.



FICA Payments	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$68,542	\$52,331	\$46,589

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.

IMRF Payments	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$49,910	\$47,444	\$31,780

Accounts for a portion of the employer's share of the Illinois Municipal Retirement Fund (IMRF) pension contributions. The 2022-2023 employer rate is 20.76% of IMRF wages, which includes salaries and OT wages. The fund allocation is identical from Regular Salaries.

Insurance	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$362,454	\$372,862	\$379,149

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

Police Pension	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$1,190,994	\$1,190,994	\$1,148,085

Accounts for the 2022-2023 Village Police Pension Contribution to the Police Pension Fund.



The fund allocation is identical to Regular Salaries.

Contractual

Accreditation	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$9,000	\$4,645	\$5,000

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

Cadet Program	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$500	\$0	\$500

Accounts for the Police Cadet Program provides an opportunity for individuals interested in pursuing a career in law enforcement.

Grant Writing Services	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$17,703	\$35,000	\$9,500

Accounts for grant writing services primarily with Administrative Consulting Specialists.

Copy Service	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$4,100	\$4,000	\$3,600

Accounts for copy services for the Police Department.

Document Storage/Scanning	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$2,000	\$0	\$5,000

Accounts for document scanning services for the Police Department. The increase in this line item is related to the document scanning project.

EDP Equipment/Software	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$3,040	\$4,100	\$3,200

Accounts for annual software purchases within the Police Department.



EDP Licenses	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$40,000	\$25,000	\$33,520

Accounts for several software licenses that assist in the Police Department's efforts to provide quality and effective services for the Village.

Description	Quantity	Price	Total Costs
CAPERS/Computer Maintenance	1	\$5,000	\$5,000
Power DMS	1	\$4,500	\$4,500
CJIS Quarterly	4	\$750	\$3,000
Guardian Tracking	1	\$1,600	\$1,600
PlanIT Schedule Software	1	\$1,600	\$1,600
Beast Annual Software	1	\$1,200	\$1,200
Frontline	1	\$1,500	\$1,500
Nixle	1	\$4,820	\$4,820
World Systems Annual Fee	1	\$1,900	\$1,900
Training Tracker	1	\$1,500	\$1,500
Law Enforcement Training LLC.	26	\$1,400	\$1,400
CALEA	1	\$4,500	\$4,500
Misc.	1	\$1,000	\$1,000

Employee Recognition	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$3,000	\$4,500	\$5,000

Accounts for employee recognition within the Police Department.

Equipment Maintenance	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$0	\$0	\$2,500

Accounts for maintenance the fulton alarm, and CCTV interview room service.

Legal Services	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$20,000	\$22,000	\$25,000

Accounts for legal services with Tom Brescia. The monthly retainer is \$1,895 a month with an hourly cost of \$165/hour.



Fees/Dues/Subscriptions	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$35,000	\$34,000	\$61,055

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

Description	Quantity	Cost	Total Cost
Mid States Organized Crime	26	\$200	\$200
DuPage Chiefs x 2, IL Chiefs x , IACP x 2, PERF, FBINAA	2	\$1000	\$1000
Juvenile officers' association	1	\$20	\$20
Court smart online training \$70 per officer	26	\$1560	\$1560
Merit SWAT	1	\$4000	\$4000
DuPage Childrens Center	1	\$3000	\$3000
NEMERT	26	\$2800	\$2800
I-PAC	1	\$100	\$100
Notary	26	\$1600	\$1600
Thomson Reuters-Clear	26	\$5000	\$5000
Arson Invest	1	\$275	\$275
FLOCK ALPR Service Camera	6	\$3,583	\$21,500
Wellness program	1	\$6,000	\$6,000
DuMeg	1	\$13,000	\$13,000
Misc.	1	\$1,000	\$1,000

Firing Range	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$18,500	\$18,500	\$5,000

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

Fuel/Mileage/ Wash	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$50,000	\$64,000	\$72,000

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

Internet/Website Hosting	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$4,800	\$4,400	\$24,000

Accounts for monthly internet services provided by Comcast and the fiber project in the Police Department.

Maintenance	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$116,000	\$84,000	\$116,500

Accounts for charges for maintenance and repair of vehicles and equipment.

Description	Proposed 2022-2023 Budget
Maintenance - Building	\$60,000
Maintenance - Radio Equipment	\$6,500
Maintenance - Vehicles	\$50,000



Nicor Gas	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$5,000	\$4,500	\$5,000

Accounts for the cost of natural gas to heat the Police Department. The 2022-2023 budget is based on a three-year average.

Phones	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$27,000	\$23,000	\$25,000

Accounts for first net services and phones for Police Department personnel.

Postage & Meter Rent	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$4,200	\$3,800	\$4,200

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

Printing & Publishing	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$4,000	\$3,500	\$4,000

Accounts for printing arrest jackets, WBPD forms, and maps for the Police Department. The 2022-2023 proposed budget is based on a three-year average.

Radio Dispatching	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$312,000	\$295,000	\$320,000

Accounts for annual dispatching services through the DuPage Public Safety Communications (DUCOMM). This line item also covers equipment maintenance through DUCOMM.

Red Light Contractual Services	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$318,000	\$304,600	\$318,000

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

Description	2022-2023 Budget
Adjudicator	\$6,000
Camera Fees	\$275,000
Com Ed	\$2,000
Misc. Fee	\$35,000

Reimbursements	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$0	\$500	\$1,000

Accounts for the employee reimbursements which is outlined in the Personnel Manual and Collective Bargaining Agreement.



Sanitary	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$1,000	\$650	\$1,000

Accounts for sewer maintenance charges with DuPage County.

Training	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$40,000	\$20,000	\$35,206

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 Training Institute	1	\$6,020	\$6,020	\$186	\$186	\$6,206
NEMERT per year	Varies	Varies	Varies	Varies	Varies	\$20,000
Northwestern Staff and Command	1	\$4,000	\$4,000			\$4,000
College of DuPage training	Varies	Varies	Varies	Varies	Varies	\$2,000
Misc.	1	\$3,000	\$3,000			\$3,000

Tuition Reimbursement	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$6,000	\$3,000	\$15,000

Accounts for the Village's tuition reimbursement program which is outlined in the Personnel Manual. The budgeted amount is based on the historic utilization of this program.

Uniforms	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$29,000	\$26,000	\$47,000

Accounts for the uniform and shoe allowance provided for eligible Police Department personnel including new hires per the Union contract or the Personnel Manual.

Commodities

Ammunition	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$18,000	\$18,000	\$25,000

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



Building Maintenance Supplies	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$3,000	\$1,800	\$2,000

Accounts for routine cleanings within the Police Department that are related to Biomist and sallyport supplies.

Commodities	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$5,000	\$4,500	\$5,000

Accounts for community event handouts, senior bingo, and other marketing materials related to the Police Department.

Jail Supplies	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$10,000	\$9,500	\$2,000

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

Operating Equipment	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$27,000	\$27,000	\$37,000

Accounts for supplies related to the First aid station, NIPAS equipment batteries, ET supplies, veterinarian bills, taser cartridges, range equipment, pepper spray, gun repair cleaning equipment, and other essential operating equipment for the Police Department.

Other

Confidential Funds	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$500	\$0	\$2,000

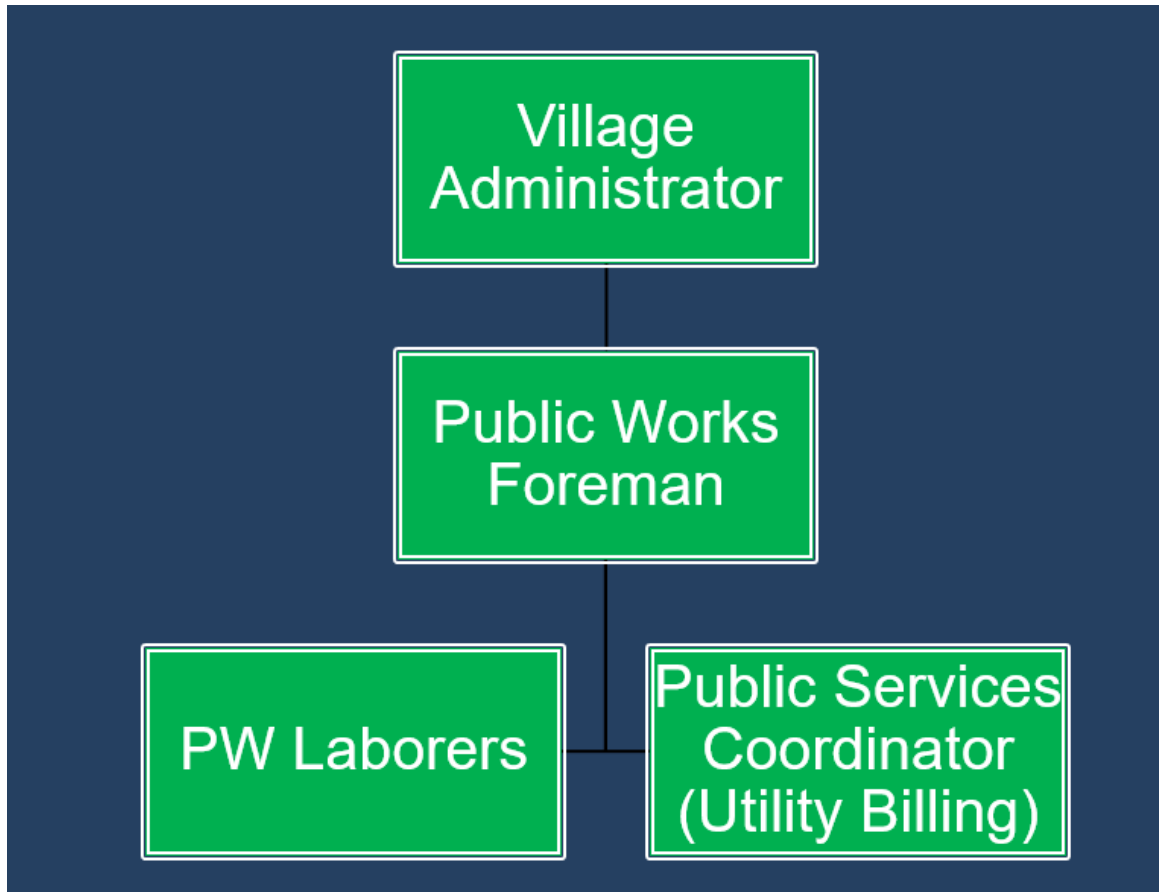
Accounts for variable spending related to confidential operations.

Contingencies	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$5,000	\$1,000	\$5,000

Accounts for unplanned emergency purchases, i.e. civil unrest barricades etc.



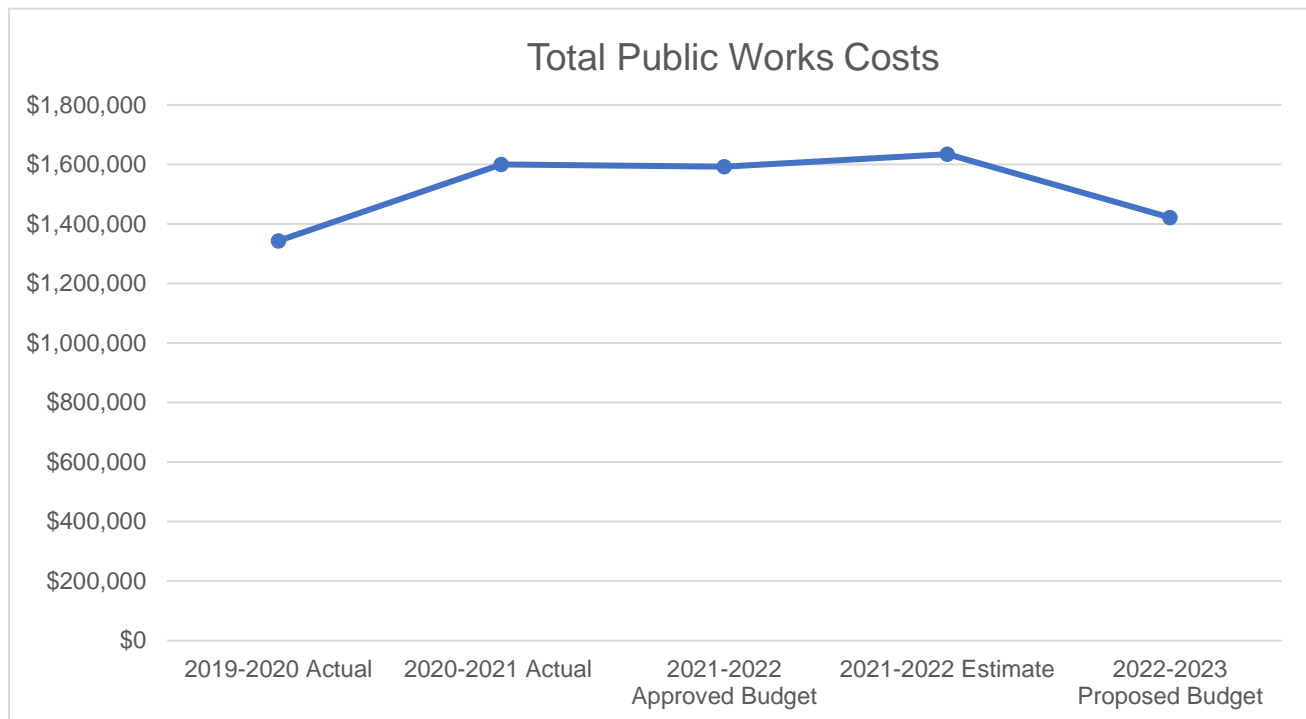
Public Works





Public Works Summary Costs

	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21- 22 Estimate and 22-23 Proposed Budget
Personnel	\$319,809	\$287,814	\$284,868	\$242,816	-\$42,052
Contractual	\$1,241,763	\$975,200	\$1,140,061	\$1,153,534	\$13,473
Commodities	\$15,311	\$39,590	\$38,999	\$24,250	-\$14,749
Capital Maint.	\$22,668	\$289,221	\$177,340	\$500	-\$176,840
TOTAL	\$1,599,551	\$1,591,825	\$1,641,268	\$1,421,100	-\$220,168





Public Works

Line-Item Detail

Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
PERSONNEL						
	Regular Salaries	\$176,468	\$160,676	\$158,093	\$147,313	-\$10,780
	Part-Time Salaries	\$10,030	\$6,863	\$8,500	\$15,000	\$6,500
	Overtime Salaries	\$33,261	\$20,000	\$18,000	\$9,900	-\$8,100
	FICA Payments	\$17,756	\$15,318	\$15,318	\$11,063	-\$4,255
	IMRF Payments	\$36,960	\$44,537	\$44,537	\$28,025	-\$16,512
	Insurance	\$45,334	\$40,420	\$40,420	\$31,514	-\$8,906
TOTAL PERSONNEL		\$319,809	\$287,814	\$284,868	\$242,816	-\$42,052
Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
CONTRACTUAL						
01-35-755-284	Brush Pickup	\$18,500	\$37,400	\$36,000	\$37,400	\$1,400
01-35-745-207	Electricity - Street Lights	\$20,135	\$21,000	\$19,800	\$20,312	\$512
01-35-750-290	Equipment Rental	\$1,680	\$3,500	\$3,170	\$2,783	-\$387
01-35-720-245	Engineering Review	\$20,519	\$24,000	\$24,000	Moved to CD	-\$24,000
01-35-710-307	Fees / Dues / Subscriptions	\$100	\$400	\$400	\$1,320	\$920
01-35-710-303	Fuel /Mileage/Wash	\$7,810	\$10,428	\$10,500	\$9,579	-\$921
01-35-715-225	Internet/Website Hosting Services	\$1,430	\$1,416	\$1,500	\$1,500	\$0
01-35-755-332	J.U.L.I.E. (Locates)	\$2,762	\$2,500	\$2,500	\$2,587	\$87
01-35-750-286	Jet Cleaning Culvert Services	\$18,594	\$20,000	\$32,000	\$23,530	-\$8,470
01-35-755-281	Landscaping Maintenance	\$49,518	\$55,000	\$55,000	\$60,000	\$5,000
NEW	Maintenance	\$125,932	\$80,632	\$107,900	\$96,000	-\$11,900
01-35-760-259	Mosquito Abatement	\$26,960	\$37,550	\$37,550	\$37,550	\$0
01-35-725-415	Nicor Gas	\$2,901	\$3,200	\$3,000	\$3,000	\$0
NEW	Other Professional Service				\$50,000	\$50,000
01-35-760-258	Pest Control	\$1,113	\$1,000	\$1,000	\$1,000	\$0
01-35-710-311	Postage & Meter Rent	\$1,316	\$1,500	\$1,050	\$1,500	\$450



01-35-710-302	Printing And Publishing	\$853	\$750	\$1,241	\$750	-\$491
01-35-755-331	Salt	\$104,758	\$80,000	\$90,000	\$85,000	-\$5,000
01-35-725-417	Sanitary User Charge	\$110	\$200	\$150	\$250	\$100
01-35-740-287	Snow Removal Contract	\$228,693	\$80,000	\$125,000	\$140,000	\$15,000
NEW	Special Projects				\$35,000	\$35,000
01-35-750-381	Storm Water Improvements	\$117,210	\$92,500	\$115,000	\$115,000	\$0
01-35-765-685	Street Improvements	\$250,082	\$230,000	\$279,500	\$206,250	-\$73,250
NEW	Street Sweeping Services				\$6,313	\$6,313
01-35-710-201	Telephones	\$2,296	\$2,124	\$2,200	\$2,200	\$0
01-35-745-224	Traffic Signals	\$3,483	\$3,800	\$6,800	\$7,200	\$400
01-35-710-304	Training	\$112	\$1,000	\$1,000	\$5,610	\$4,610
01-35-750-338	Tree Maintenance	\$232,211	\$180,000	\$180,000	\$200,000	\$20,000
01-35-710-345	Uniforms	\$2,685	\$3,800	\$3,800.00	\$1,900	-\$1,900
TOTAL CONTRACTUAL		\$1,241,763	\$976,700	\$1,140,061	\$1,153,534	\$13,473
Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
COMMODITIES						
01-35-710-301	Office Supplies	\$839	\$500	500	\$750	\$250
01-35-710-401	Operating Supplies & Equipment	\$6,614	\$13,690	\$13,531	\$12,000	-\$1,531
01-35-755-333	Road Signs	\$7,479	\$19,700	\$19,500	\$10,000	-\$9,500
	Emergency Equipment	\$379	\$5,700	\$5,468	\$1,500	-\$3,968
TOTAL COMMODITIES		\$15,311	\$39,590	\$38,999	\$24,250	-\$14,749
Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
CAPITAL MAINTENANCE						
01-35-715-212	Edp Equipment	\$819	\$500	\$500	Moved to CIP	-
01-35-710-405	Furniture & Office Equipment		\$500	\$500	\$500.00	-
01-35-755-401	Operating Equipment	\$6,785	\$7,000	\$7,000	Moved to CIP	-
01-35-765-625	Vehicles - New & Other	\$15,064	\$131,721	\$39,840	Moved to CIP	-
01-35-765-640	Village Entry Signs		\$150,000	\$130,000	Moved to CIP	-
TOTAL CAPITAL MAINTENANCE		\$22,668	\$289,721	\$177,840	\$500	-\$177,340



Public Works

Line-Item Description

The Willowbrook Public Works Department provides pothole patching, street maintenance, snow plowing, street lighting, and traffic signal maintenance, sidewalk repair maintenance, parkway tree removals and plantings, and brush pick up. The Department is responsible for 25 lane miles of roadway, 42 miles of water infrastructure, and 5,000 trees.

Personnel

Salaries	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$160,676	\$158,093	\$147,313

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

Salary Allocation by Fund		
Position	General Fund	Water Fund
Public Works Foreman	45%	55%
Public Works Laborers (5)	45%	55%
Public Services Coordinator	15%	85%
Seasonal Help	45%	55%

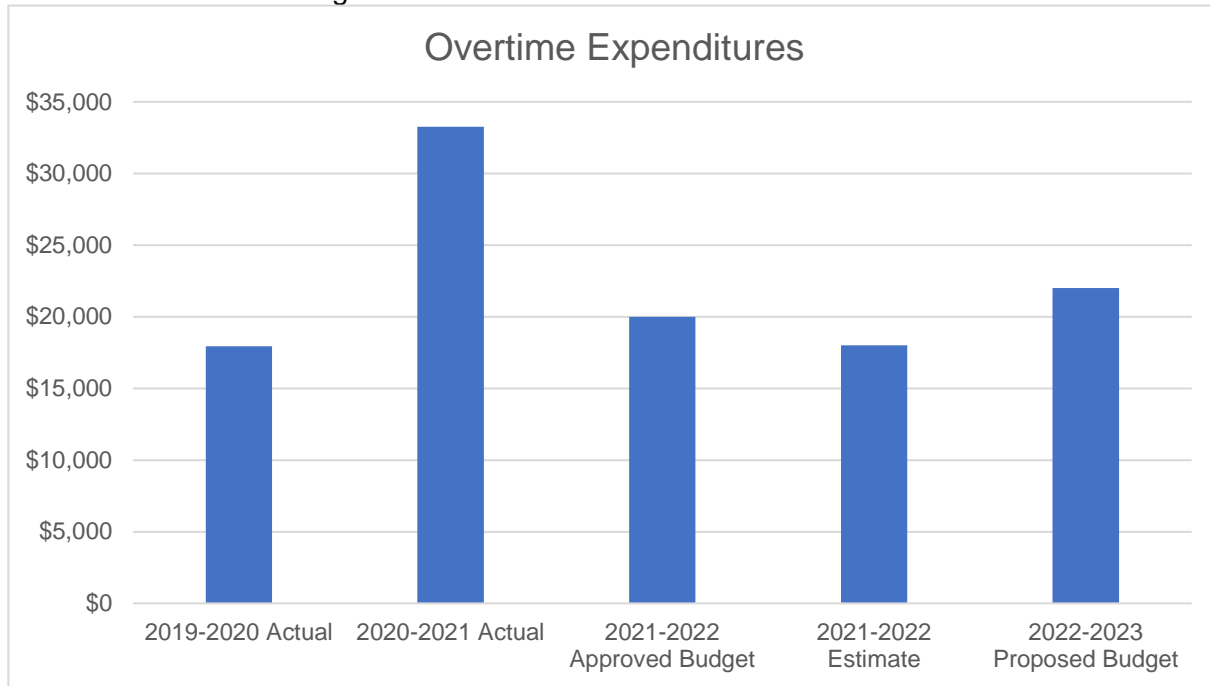
Part-time Salaries	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$6,863	\$8,500	\$15,000

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	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$20,000	\$18,000	\$9,900

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.



FICA Payments	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$15,318	\$15,318	\$11,063

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.

IMRF Payments	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$44,537	\$44,537	\$28,025

Accounts for a portion of the employer's share of the Illinois Municipal Retirement Fund (IMRF) pension contributions. The 2022-2023 employer rate is 20.76% of IMRF wages, which includes salaries and OT wages. The fund allocation is identical to Regular Salaries.

Insurance	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$40,420	\$40,420	\$31,514

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.

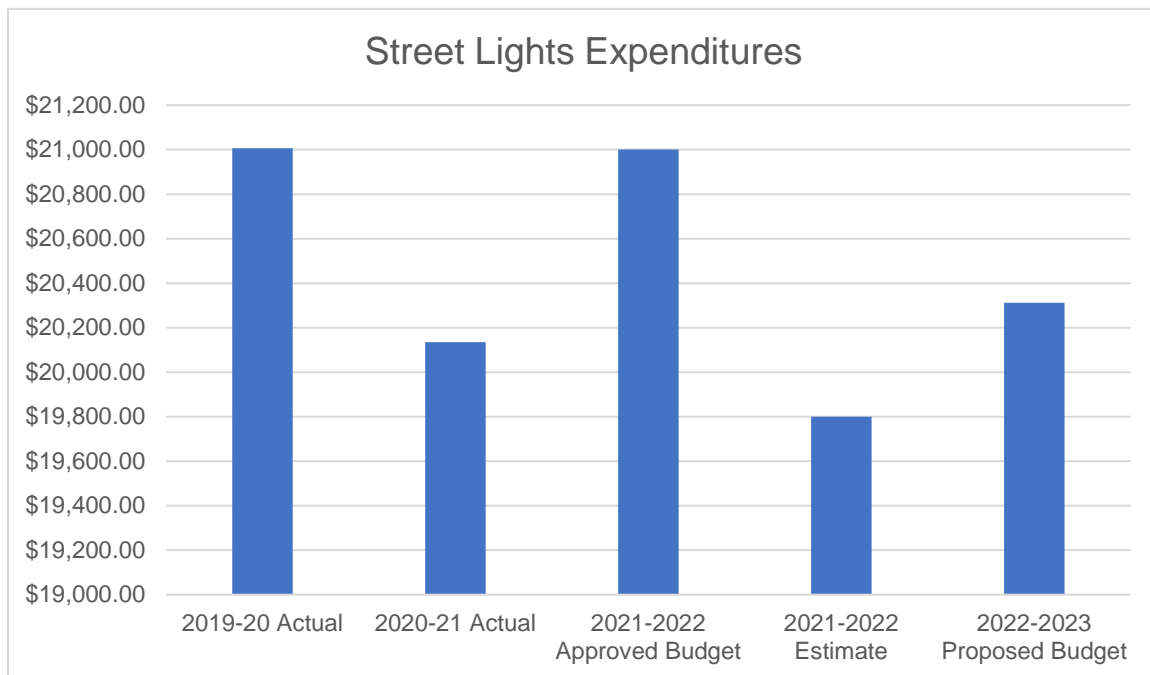
**Contractual**

Brush Pick Up	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$37,400	\$36,000	\$37,400

Accounts for annual brush pick-up services. The 2022-2023 budget is based on an annual quote from NJ Ryan Tree and Landscape.

Electricity - Street Lights	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$21,000	\$19,800	\$20,312

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



Equipment Rental	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$3,500	\$3,170	\$2,783

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.



Fees/Dues/Subscription	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$400	\$400	\$1,320

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

Description	Quantity	Cost	Total Costs
American Public Works Assoc. (APWA) membership	1	\$170	\$170
Suburban Tree Consortium	1	\$575	\$575
Illinois Public Works Mutual Aid	1	\$250	\$250
CDL Renewal	5	\$65	\$325

Fuel/Mileage/Wash	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$10,428	\$10,500	\$9,579

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

Internet/Website Hosting	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$1,416	\$1,500	\$1,500

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

J.U.L.I.E. (Locates)	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$2,500	\$2,500	\$2,587

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

Jet Cleaning Services	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$20,000	\$32,000	\$23,531

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



Maintenance	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$78,632	\$106,300	\$103,510

Accounts for maintenance costs of Village-owned facilities including but not limited to the following:

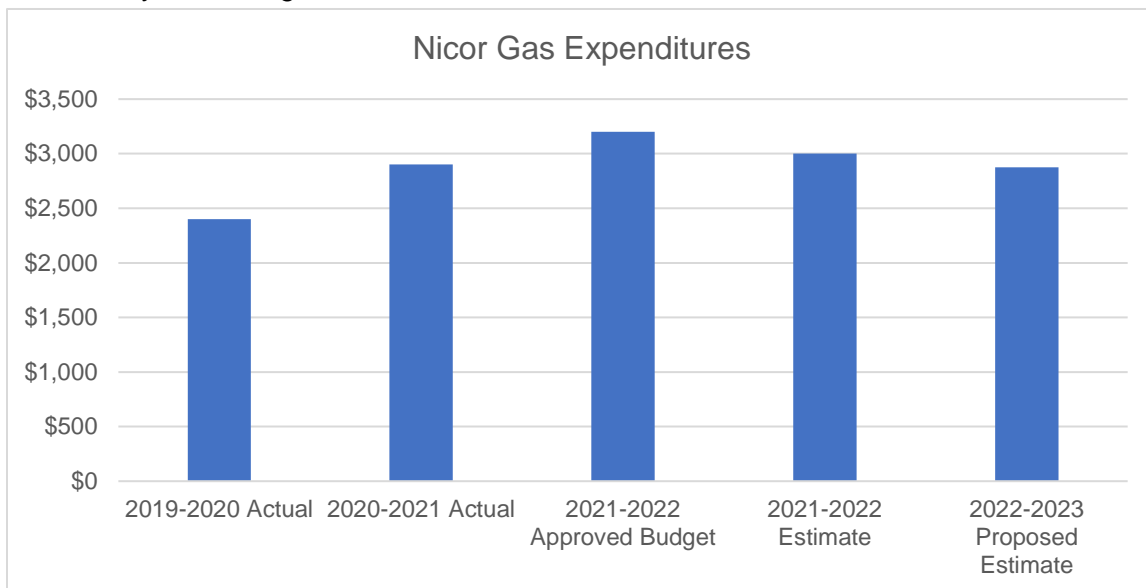
Detail Information	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
Garage	\$8,032	\$7,900	\$9,000
Public Works Building	\$20,600	\$20,400	\$28,000
Streetlights	\$25,000	\$40,000	\$40,000
Vehicles* (Split 50/50 with the Water Fund)	\$25,000	\$38,000	\$19,000
TOTAL	\$78,632	\$106,300	\$103,510

Mosquito Abatement Services	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$37,550	\$37,550	\$37,550

Accounts for Mosquito Abatement services with Clarke Environmental. The annual contract is \$26,450 with three additional treatments estimated at \$3,700. The contract will expire in 2023.

Nicor Gas	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$3,200	\$3,000	\$2,876

Accounts for the cost of natural gas to heat Public Works facilities. The 2022-2023 budget is based on a three-year average.





Other Professional Service	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
			\$50,000

This is a new line item for the 2022-23 Budget and will be accounted for the purchase and installation of banners along Kingery Highway.

Pest Control	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$1,000	\$1,000	\$1,038

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

Postage and Meter	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$1,500	\$1,050	\$1,500

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

Printing and Publishing	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$750	\$1,241	\$750

Accounts for the cost to print snow routes and utility maps for the use of Public Works staff. The 2022-2023 budget is based on a three-year average.

Landscape Maintenance	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$55,000	\$55,000	\$60,000

Accounts for general landscaping at Village facilities and Village property on a monthly basis. This line item also includes landscaping special projects throughout the Village. The locations within this account include all Village buildings, county right-of-ways, Kingery Highway, and the median.

Detail Information	2022-2023 Budget
Routine Maintenance	\$42,000
Special Projects/Time & Material	\$18,600



Salt	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$80,000	\$90,000	\$85,000

Accounts for the purchase of rock salt for Village roadways. The charts below show historical purchases for each snow season and the salt inventory:

Year	Vendor	Tons	Unit Cost	Total Cost
2017/2018	Detroit salt	900	\$51.56	\$46,404
2018/2019	Detroit salt	700	\$67.15	\$47,005
2019/2020	Compass	800	\$82.96	\$66,368
2020/2021	Compass	1,040	\$81.13	\$84,375

Sanitary User Charge	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$200	\$150	\$250

Accounts for sewer maintenance charges with DuPage County.

Special Projects	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	-	-	\$35,000

This is a new line item in the 2022-2023 budget and accounts for staff-identified special projects. Below is the special project for Public Works.

Description	Cost
Utility Locating for GIS Project (50% General Fund; 50% Water Fund)	\$35,000

Training	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$1,000	\$1,000	\$5,610

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	-	-	\$70
Annual Professional Safety Training	5	\$1,000	\$5,000	-	-	\$5,000
International Association State Floodplain Management Conference	1	\$430	\$430	\$150	\$150	\$540



Snow Removal Contract	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$80,000	\$125,000	\$140,000

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.

Stormwater Improvements	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$92,500	\$115,000	\$115,000

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

Street Improvements	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$230,000	\$279,500	\$206,250

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

	Asphalt Repair	Concrete Repair	Other
Description	Repair of potholes using hot patch and cold patch.	Repair of sidewalks, driveways, curbs	Limestone and Topsoil for property restorations
Estimated Costs (75% General Fund/ 25% Water Fund)	\$51,250	\$143,750	\$11,250

Telephones	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$2,124	\$2,200	\$2,207

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

Traffic Signals	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$2,124	\$2,200	\$2,207

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.

Traffic Signals
63 rd St. & Clarendon Hills Road
Clarendon Hills Road & Plainfield Road
Kingery Highway and 67 th Street
Kingery Highway & 72 nd Court



Tree Maintenance	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$180,000	\$180,000	\$200,000

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

Detail Description	2022-2023 Proposed Budget
Tree and Stump Removal	\$140,000
Tree Trimming	\$40,000
Tree Planting	\$20,000

Uniforms	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$3,800	\$3,800	\$1,900

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	\$450	\$1,800
Boots	4	\$250	\$1,000
Personnel Protective Equipment	4	\$250	\$1,000



Commodities

Office Supplies	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$500	500	\$750

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

Operating Supplies and Equipment	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$13,690	\$13,531	\$12,000

Accounts for supplies for maintenance of facilities.

Road Signs	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$19,700	\$19,500	\$10,000

Accounts for materials for street sign repairs and replacement including posts, anchors, sign blanks, and reflective paper. The 2022-2023 budget is based on a three-year average.

Emergency Equipment	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$5,700	\$5,468	\$1,500

Accounts for emergency and unplanned equipment.

Capital Maintenance

Furniture	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$500	\$500	\$500

Accounts for furniture replacements throughout the fiscal year.



Capital Improvement Program

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

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

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

The capital program has been organized by project category and within each category projects that have funding requests for 2022 are first in that section to provide a focused view of the upcoming year's request.



Capital Improvement Program Five-Year Summary

	2022-2023 Budget	2023-2024 Budget	2024-2025 Budget	2025-2026 Budget	2026-2027 Budget
Sources					
Grants	\$1,106,300	\$844,998	\$0	\$0	\$0
Motor Fuel Tax	\$520,000	\$400,000	\$350,000	\$250,000	\$350,000
Rebuild Illinois Bond	\$250,000	\$0	\$250,000	\$0	\$0
Transfer from Water Fund	\$650,000	\$0	\$570,000	\$444,000	\$1,858,000
Transfer from General Fund	\$3,857,900	\$3,626,500	\$3,752,000	\$1,967,000	\$725,000
<i>Tax Increment Financing*</i>	\$0	\$0	\$0	\$250,000	\$4,650,000
Total Sources/Revenue	\$6,384,200	\$4,871,498	\$4,922,000	\$2,911,000	\$7,583,000
Uses					
Design	\$170,000	\$205,000	\$100,000	\$85,000	\$85,000
Road and Sidewalk Infrastructure	\$1,128,500	\$1,483,749	\$600,000	\$650,000	\$900,000
Village Equipment	\$726,700	\$466,500	\$192,000	\$376,000	\$90,000
Village Facilities	\$3,709,000	\$2,455,000	\$2,055,000	\$1,200,000	\$0
Water Infrastructure	\$650,000	\$0	\$1,975,000	\$600,000	\$6,508,000
Total Uses/Expenditures	\$6,384,200	\$4,610,249	\$4,922,000	\$2,911,000	\$7,583,000



2022-2023 Capital Improvement Program Line-Item Detail (2022-2023)

Project No.	Project Title	Department/ Division	Project Description	Fund	CIP Category	2022-23 Costs
DESIGN						
1	Road Program Design	Public Works	Roads will be recommended based on the June 2022 CMAP Pavement Assessment Report.	Transfer from General Fund	Design	\$75,000
2	Road Program Design	Public Works	Roads will be recommended based on the June 2022 CMAP Pavement Assessment Report.	Motor Fuel Tax	Design	\$50,000
3	Public Works Building Expansion	Public Works	Accounts for design services of the property expansion project at the Public Works building.	Transfer from General Fund	Design	\$50,000
4	Sidewalk Installation Project - 79th Street	Public Works	Accounts for the design services regarding the 79th street sidewalk installation project	Transfer from General Fund	Design	\$15,000

Project No.	Project Title	Department/ Division	Project Description	Fund	CIP Category	2022-23 Costs
ROAD AND SIDEWALK INFRASTRUCTURE						
5	Resurfacing	Public Works	Rogers Farm resurfacing project	Motor Fuel Tax	Road and Sidewalk Infrastructure	\$565,000
6	Resurfacing	Public Works	67th street resurfacing from Clarendon Hills Road to Kingery Highway	Rebuild Illinois Bond	Road and Sidewalk Infrastructure	\$490,000
7	Gower West Sidewalks	Public Works	Safe Route to Schools Grant (Village will be reimbursed \$58,800)	Transfer from General Fund	Road and Sidewalk Infrastructure	\$73,500





Project No.	Project Title	Department/ Division	Project Description	Fund	CIP Category	2022-23 Costs
VILLAGE EQUIPMENT						
8	67th Street Traffic Signal	VAO	Darien IGA for the 67th Street Traffic Signal	Transfer from General Fund	Village Equipment	\$200,000
9	Public Works Vehicle	Public Works	1 International Vehicle for PW	Transfer from General Fund	Village Equipment	\$190,000
10	Police Vehicles	Police Department	Replacement of Two Administrative vehicles. The vehicles will be evaluated based on their condition and age.	Transfer from General Fund	Village Equipment	\$90,000
11	LED street light upgrade	Public Works	Complete the led upgrades around town	Transfer from General Fund	Village Equipment	\$90,000
12	Radio Replacement	Police Department	In-car Squad Radios x10	Transfer from General Fund	Village Equipment	\$32,000
13	LED speed limit signs	Public Works	Accounts for the purchase of one LED speed limit sign.	Transfer from General Fund	Village Equipment	\$25,000
14	Officer Safety	Police Department	Ballistic Helmut \$700 per x 26	Transfer from General Fund	Village Equipment	\$18,200
15	Public Works Equipment	Public Works	16 ft dump trailer	Transfer from General Fund	Village Equipment	\$16,000
16	Public Works Equipment	Public Works	14 ft dump trailer	Transfer from General Fund	Village Equipment	\$15,000
17	Public Works Equipment	Public Works	Hotsy Pressure Washer	Transfer from General Fund	Village Equipment	\$14,000
18	Officer Safety	Police Department	Replacement of two Ballistic Shields	Transfer from General Fund	Village Equipment	\$12,000
19	Public Works Equipment	Public Works	6 in trash pump	Transfer from General Fund	Village Equipment	\$11,000
20	Concrete Repair	Police Department	Concrete Repair at the Police Department	Transfer from General Fund	Village Equipment	\$5,000
21	Technology	Police Department	Evidence Room Server	Transfer from General Fund	Village Equipment	\$5,000
22	Technology	Public Works	Two vehicle laptops with hotspots	Transfer from General Fund	Village Equipment	\$3,500



Project No.	Project Title	Department /Division	Project Description	Fund	CIP Category	2022-23 Costs
VILLAGE FACILITIES						
23	Community Center Construction	VAO	Community Resource Center	General / Grants	Village Facilities	\$2,250,000
24	Borse Park Lighting Project	Parks	Upgrade existing lighting at Borse Park. This project will be evaluated in conjunction with the pickleball project at Midway Park	General / Grants	Village Facilities	\$645,000
25	Ridgemoor Park Project	Parks	Replacement of park equipment and site improvements	Transfer from General Fund	Village Facilities	\$400,000
26	New Windows at Village Hall	VAO	Replacement of Building Windows	Transfer from General Fund	Village Facilities	\$90,000
27	Floor seal coating	Public Works	Replacement of the shop floor at the Public Works building.	Transfer from General Fund	Village Facilities	\$75,000
28	Community Resource Center Signage	VAO	Community Resource Center Signage	Transfer from General Fund	Village Facilities	\$55,000
29	Construction	Police Department	Renovation of the Access Door Patrol/Admin	Transfer from General Fund	Village Facilities	\$50,000
30	New Windows at the Police Department	Police Department	Replacement of Building Windows	Transfer from General Fund	Village Facilities	\$45,000
31	Building Remodel	VAO	Community Development Remodel (new counter, TVs, etc)	Transfer from General Fund	Village Facilities	\$45,000
32	Resurfacing Borse Park	Parks	Borse Park parking lot resurfacing	Transfer from General Fund	Village Facilities	\$25,000
33	Building Repair	Police Department	Display case - Desk-lockers	Transfer from General Fund	Village Facilities	\$22,000
34	Range Supply	Police Department	Ultra Sonic Cleaner - Range	Transfer from General Fund	Village Facilities	\$7,000



Project No.	Project Title	Department /Division	Project Description	Fund	CIP Category	2022-23 Costs
<i>WATER INFRASTRUCTURE</i>						
35	75th street main replacement and extension	Public Works	Replace the water main from Clarendon Hills Road to Brookbank. This project also includes the installation of a water main west of Clarendon Hills Road	Transfer from Water Fund	Water Infrastructure	\$650,000



2022-2023 Capital Improvement Program

Line-Item Description (2022-2023)

Design \$170,000

Annual activities include road surveying, soil testing, material testing, Capital Improvement Program (CIP) road resurfacing, storm, and water design, inspectional and project management services, bridge and retaining wall inspection, drainage analysis, and assessment and natural resource project design.

Road and Sidewalk Infrastructure \$1,128,500

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

1)	Road	From	To
	Sunset Ridge Road	Raleigh	Tremont
	Tremont	Hill	Sunset Ridge
	Wesley	Hill	Sunset Ridge
	Blair	Hill	Sunset Ridge
	Hill	Raleigh	Tremont
	Raleigh	Hill	Sunset Ridge

2) 67th Street Resurfacing Project from Kingery Highway to Clarendon Hills Road

3) Sidewalk installation at Gower West – Village staff applied for a grant through the Safe Routes to School program with Gower West for sidewalks at the west side of campus. Staff anticipates a decision from the Illinois Department of Transportation in early 2022.

Village Equipment \$726,700

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

- One Public Works International Vehicle - \$190,000
- Two administrative vehicles for the Police Department - \$90,000
- Completion of LED upgrades within the Village - \$90,000
- 10 in-car squad radios for the Police Department - \$32,000
- Acquisition of LED speed limit signs - \$25,000
- 26 Ballistic Helmets - \$18,200



Village Facilities \$3,709,000

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

- Community Resource Center Project - \$2,250,000
- Borse Park Lighting Project - \$645,000
- Farmingdale Park Project - \$400,000
- Community Resource Center Signage - \$55,000
- Police Department Remodel - \$45,000

Water Infrastructure \$650,000

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

- Water Main Replacement and Extension at 75th street and Clarendon Hills Road - \$650,000



2023-2027 CAPITAL IMPROVEMENT PROGRAM

<i>2023-24 Capital Improvement Program</i>						
Project No.	Project Title	Department / Division	Project Description	Fund	CIP Category	2023-24 Costs
1	Road Program Design	Public Works	Resurfacing Design	Transfer from General Fund	Design	\$125,000
2	Willow Manor stormwater	Public Works	Accounts for design services regarding the Willow Manor Storm Water project.	Transfer from General Fund	Design	\$80,000
3	Reconstruction	Public Works	Roads will be recommended based on the June 2022 CMAP Pavement Assessment Report.	Grants	Road and Sidewalk Infrastructure	\$583,749
4	79th Street Sidewalk Project	Public Works	Sidewalk installation project from Eleanor to Clarendon Hills Road. This project will likely include a pedestrian bridge over the creek on 79th street. There is also a cost-sharing opportunity with Gower West	Transfer from General Fund	Road and Sidewalk Infrastructure	\$500,000
5	Resurfacing	Public Works	Roads will be recommended based on the June 2022 CMAP Pavement Assessment Report.	Motor Fuel Tax	Road and Sidewalk Infrastructure	\$400,000
6	Vehicles	Public Works	One international	Transfer from General Fund	Village Equipment	\$200,000
7	Vehicle	Police Department	Replacement of two Tahoes. The vehicles will be evaluated based on their condition and age.	Transfer from General Fund	Village Equipment	\$120,000
8	Vehicle	Police Department	Replacement of two Administrative vehicles. The vehicles will be evaluated based on their condition and age.	Transfer from General Fund	Village Equipment	\$90,000
9	Range Supply	Police Department	New Dept. Issue Handguns (26)	Transfer from General Fund	Village Equipment	\$26,000
10	Officer Safety	Police Department	Ballistic Shield Replacement	Transfer from General Fund	Village Equipment	\$24,000
11	Range Supply	Police Department	Holster issue for new handgun	Transfer from General Fund	Village Equipment	\$6,500
13	Property expansion	Public Works	Expand and utilize the existing yard into the Expand PW yard into a village-owned lot	Transfer from General Fund	Village Facilities	\$1,000,000
14	Midway Park Pickleball Project	Parks	Accounts for the following: (1) studying the installation of a parking lot and pickleball courts at Midway Park and (2) installation of the Pickleball Court	Transfer from General Fund	Village Facilities	\$650,000
15	Borse Park Lighting Project	Parks	Upgrade existing lighting at Borse Park. This project will be evaluated in conjunction with the pickleball project at Midway Park	General / Grants	Village Facilities	\$285,000
16	Farmingdale Park Project	Parks	Replacement of park equipment and site improvements	Transfer from General Fund	Village Facilities	\$210,000



2023-24 Capital Improvement Program						
Project No.	Project Title	Department / Division	Project Description	Fund	CIP Category	2023-24 Costs
17	Willow Pond Park Deck Replacement	Parks	Accounts for replacement of the decks at Willow Pond Park	Transfer from General Fund	Village Facilities	\$125,000
18	Training	Police Department	Apex Officer Training Simulator	Transfer from General Fund	Village Facilities	\$100,000
19	Prairie Trail Pond Improvement Project	Parks	Install three rock ADA fishing piers around Prairie Trail Pond	Transfer from General Fund	Village Facilities	\$85,000

2024-25 Capital Improvement Program						
Project No.	Project Title	Department / Division	Project Description	Fund	CIP Category	2024-25 Costs
1	Road Design Program	Public Works	Resurfacing Design	Transfer from General Fund	Design	\$100,000
2	Resurfacing	Public Works	Roads will be recommended based on the June 2022 CMAP Pavement Assessment Report.	Rebuild Illinois Bond	Road and Sidewalk Infrastructure	\$250,000
3	Resurfacing	Public Works	Roads will be recommended based on the June 2022 CMAP Pavement Assessment Report.	Motor Fuel Tax	Road and Sidewalk Infrastructure	\$350,000
4	Officer Safety	Police Department	Ballistic Shield Replacement	Transfer from General Fund	Village Equipment	\$12,000
5	Vehicle	Police Department	Replacement of three Tahoes. The vehicles will be evaluated based on their condition and age.	Transfer from General Fund	Village Equipment	\$180,000
6	Building Repair	Police Department	Car Port Metal Pole Powder coat	Transfer from General Fund	Village Facilities	\$10,000
7	Borse Park Improvement Project	Parks	Accounts for the renovation of the trails, Volleyball courts, Parking Lots, Landscape enhancements, Playground Construction, Playground surfacing, Draining Improvements,	Transfer from General Fund	Village Facilities	\$2,000,000
8	Pump Station improvements	Public Works	Pump Station Improvements	Transfer from General Fund	Village Facilities	\$45,000
9	Water System Infrastructure	Public Works	Water Main Replacement - Location will be evaluated in 23-24	Transfer from Water Fund	Water Infrastructure	\$250,000
10	Water meter replacement	Public Works	Accounts for the replacement of antiquated equipment.	Transfer from Water Fund	Water Infrastructure	\$275,000
11	Willow Manor Storm Water Project	Public Works	Accounts for several stormwater improvements in Willow Manor, including culvert replacement, ditch fill in, add storm sewers	Transfer from General Fund	Water Infrastructure	\$1,450,000



2025-26 Capital Improvement Program						
Project No.	Project Title	Department/ Division	Project Description	Fund	CIP Category	2025-26 Costs
1	Executive Drive Storm Water Project	Public Works	Executive Drive Water Replacement	<i>Tax Increment Financing*</i>	Design	\$250,000
2	Road Program Design	Public Works	Resurfacing Design	Transfer from General Fund	Design	\$85,000
3	Reconstruction Project	Public Works	Roads will be recommended based on the June 2022 CMAP Pavement Assessment Report.	Transfer from General Fund	Road and Sidewalk Infrastructure	\$400,000
4	Resurfacing Project	Public Works	Roads will be recommended based on the June 2022 CMAP Pavement Assessment Report.	Motor Fuel Tax	Road and Sidewalk Infrastructure	\$250,000
5	Vehicle	Police Department	Replacement of three Tahoes. The vehicles will be evaluated based on their condition and age.	Transfer from General Fund	Village Equipment	\$180,000
6	Chatelain Court Dead End Water Main Loop	Public Works	Chatelain Court Dead End Water Main Loop	Transfer from Water Fund	Village Equipment	\$94,000
7	Vehicle	Police Department	Replacement of one administrative vehicle. The vehicle will be evaluated based on its condition and age.	Transfer from General Fund	Village Equipment	\$45,000
8	Vehicle	Police Department	Replacement of one administrative vehicle. The vehicle will be evaluated based on its condition and age.	Transfer from General Fund	Village Equipment	\$45,000
9	Officer Safety	Police Department	Replacement of antiquated equipment.	Transfer from General Fund	Village Equipment	\$12,000
10	Creekside Park Bridge Replacements	Parks	Accounts for the replacement of three pedestrian bridges throughout Creekside Park	Transfer from General Fund	Village Facilities	\$600,000
12	Parks Development	Parks	Willow Pond Improvement Project	Transfer from General Fund	Village Facilities	\$600,000
13	Water meter replacement	Public Works	Accounts for the replacement of antiquated equipment.	Transfer from Water Fund	Water Infrastructure	\$350,000



2026-2027 Capital Improvement Program (Filtered by Costs)						
Project No.	Project Title	Department / Division	Project Description	Fund	CIP Category	2026-27 Costs
1	Road Program Design	Public Works	Resurfacing Design	Transfer from General Fund	Design	\$85,000
2	Reconstruction Project	Public Works	Roads will be recommended based on the June 2022 CMAP Pavement Assessment Report.	Resurfacing	Road and Sidewalk Infrastructure	\$550,000
3	Resurfacing	Public Works	Roads will be recommended based on the June 2022 CMAP Pavement Assessment Report.	Motor Fuel Tax	Road and Sidewalk Infrastructure	\$350,000
4	Vehicles	Police Department	Two Vehicles	Transfer from General Fund	Village Equipment	\$90,000
5	Water Meter Replacement Program	Public Works	Accounts for the replacement of antiquated equipment.	Transfer from Water Fund	Village Facilities	\$350,000
6	Executive Drive Storm Water Project	Public Works	Executive Drive Water Replacement	<i>Tax Increment Financing*</i>	Water Infrastructure	\$3,900,000
7	Extend water main through Village limits along with Bentley, Virginia, Tennessee and Alabama	Public Works	Extend Water Main through Village limits along with Bentley, Virginia, Tennessee, and Alabama	Transfer from Water Fund	Water Infrastructure	\$1,508,000
8	Pipe Replacement under I 55	Public Works	Repair a water pipe under I-55. This was installed prior to I-55 being built.	<i>Tax Increment Financing*</i>	Water Infrastructure	\$750,000



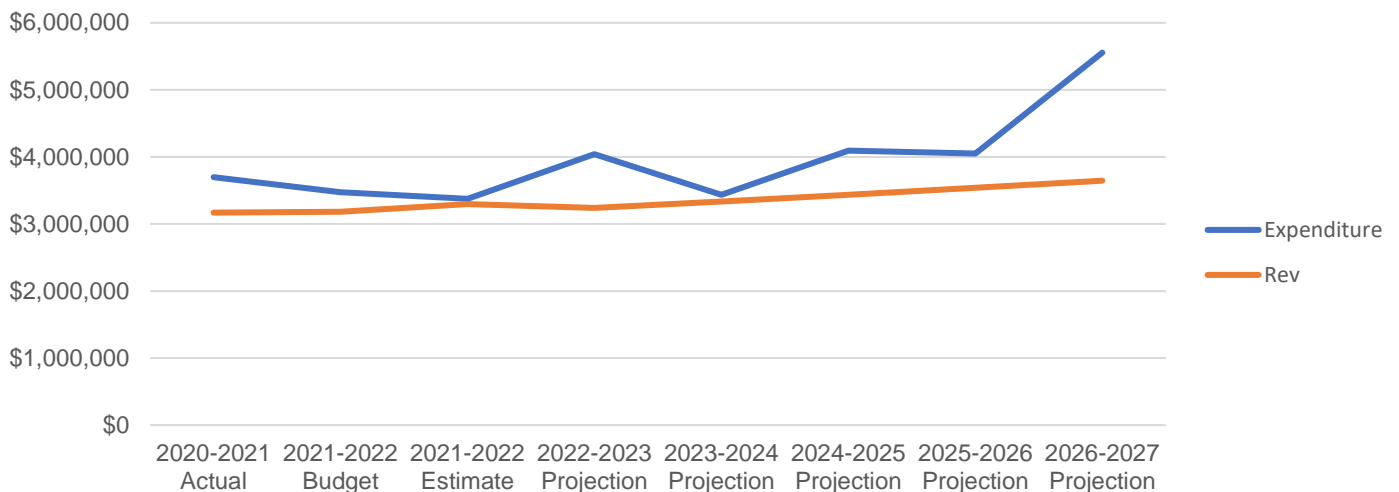
Water Fund Summary

REVENUES					
	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
TAXES	\$3,168,908	\$3,180,200	\$3,297,926	\$3,238,768	-\$59,158
TOTAL WATER FUND REVENUES	\$3,168,908	\$3,180,200	\$3,297,926	\$3,238,768	-\$59,158
EXPENDITURES					
	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
Personnel	\$308,223	\$295,176	\$306,983	\$647,892	\$340,909
Contractual	\$2,627,236	\$2,759,148	\$2,744,542	\$2,436,860	-\$307,681
Commodities	\$58,960	\$78,297	\$92,660	\$107,600	\$14,940
Capital Maint/Debt Service	\$350,196	\$340,880	\$230,999	\$196,659	-\$34,340
<i>Capital Improvement Program</i>	\$175,620	\$0	\$0	\$650,000	\$650,000
TOTAL OPERATING	\$3,520,235	\$3,473,501	\$3,375,184	\$3,389,011	\$13,828
TOTAL EXPENDITURES	\$3,695,855	\$3,473,501	\$3,375,184	\$4,039,011	\$663,828



REVENUES					
	2022-2023 Projection	2023-2024 Projection	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
TAXES	\$3,238,768	\$3,335,931	\$3,436,009	\$3,539,089	\$3,645,262
TOTAL WATER FUND REVENUES	\$3,238,768	\$3,335,931	\$3,436,009	\$3,539,089	\$3,645,262
EXPENDITURES					
	2022-2023 Projection	2023-2024 Projection	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
Personnel	\$647,892	\$673,808	\$700,760	\$728,791	\$757,942
Contractual	\$2,436,860	\$2,450,597	\$2,499,609	\$2,549,602	\$2,600,594
Commodities	\$107,600	\$111,904	\$116,380	\$121,035	\$125,877
Capital Maint/Debt Service	\$196,659	\$200,592	\$204,604	\$208,696	\$212,870
<i>Capital Improvement Program</i>	\$650,000	\$0	\$570,000	\$444,000	\$1,858,000
TOTAL OPERATING	\$3,389,011	\$3,436,901	\$3,521,354	\$3,608,124	\$3,697,283
TOTAL EXPENDITURES	\$4,039,011	\$3,436,901	\$4,091,354	\$4,052,124	\$5,555,283
Deficit/Surplus	-\$800,243	-\$100,970	-\$655,345	-\$513,034	-\$1,910,021
Fund Balance	\$1,662,172	\$1,561,202	\$905,857	\$392,822	-\$1,517,198

2020-2027 Water Fund Expenditures



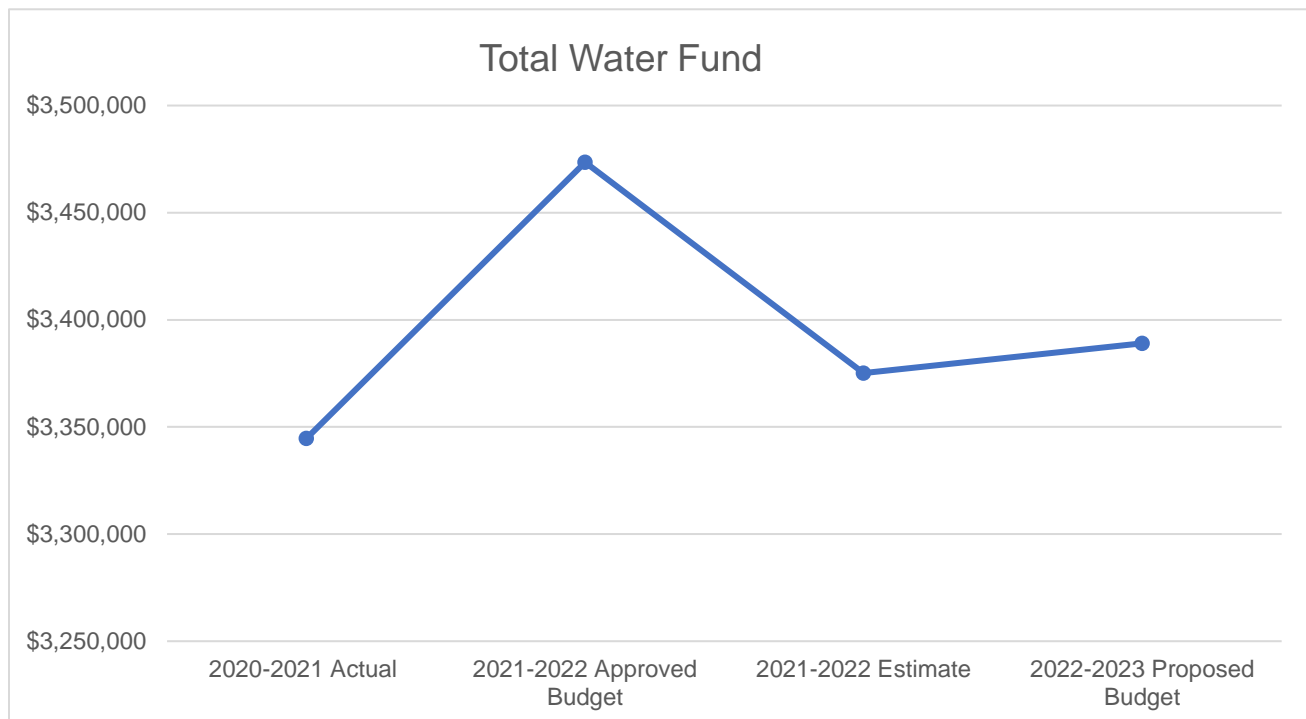


Water Fund



Water Fund Summary Costs

	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21- 22 Estimate and 22-23 Proposed Budget
Personnel	\$308,223	\$295,176	\$306,983	\$647,892	\$340,909
Contractual	\$2,627,236	\$2,759,148	\$2,744,542	\$2,436,860	-\$307,681
Commodities	\$58,960	\$78,297	\$92,660	\$107,600	\$14,940
Capital Maint.	\$350,196	\$340,880	\$230,999	\$196,659	-\$34,340
TOTAL OPERATING	\$3,344,615	\$3,473,501	\$3,375,184	\$3,389,011	\$13,828





Water Fund

Line-Item Detail

Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
PERSONNEL						
	Regular Salaries	\$175,514	\$164,548	\$171,130	\$407,908	\$236,778
	Part-Time Salaries	\$7,643	\$2,813	\$2,926		-\$2,926
	Overtime Salaries	\$28,062	\$25,000	\$26,000	\$31,879	\$5,879
	FICA Payments	\$15,518	\$14,763	\$15,354	\$28,387	\$13,033
	IMRF Payments	\$35,379	\$46,878	\$48,753	\$46,198	-\$2,555
	Insurance	\$46,107	\$41,174	\$42,821	\$73,095	\$30,274
	Police Pension				\$60,426	\$60,426
TOTAL PERSONNEL		\$308,223	\$295,176	\$306,983	\$647,892	\$340,909
Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
CONTRACTUAL						
02-50-417-212	Edp Equipment/Software	\$1,050	\$35,364	\$20,000		-\$20,000
02-50-417-263	Edp Licenses	\$7,163	\$15,647	\$5,000	\$16,200	\$11,200
02-50-420-206	Electricity	\$18,077	\$18,000	\$17,950	\$18,000	\$50
02-50-405-245	Engineering Services		\$60,500	\$10,000	\$15,000	\$5,000
02-50-401-307	Fees Dues Subscriptions	\$1,373	\$1,400	\$1,350	\$1,400	\$50
	Financial Services				\$96,480	\$96,480
02-50-401-303	Fuel/Mileage/Wash	\$7,810	\$11,000	\$10,950	\$12,000	\$1,050
	Insurance - IRMA				\$93,373	\$93,373
02-50-417-306	It Consulting	\$1,158	\$2,693	\$2,214	\$0	-\$2,214
02-50-430-425	J. U. L. I. E. (Locates)		\$500	\$500	\$500	\$0
02-50-430-299	Landscaping - Other	\$1,078	\$1,500	\$1,500	\$0	-\$1,500
02-50-430-276	Leak Survey Services	\$17,784	\$20,256	\$15,000	\$35,000	\$20,000
02-50-420-488	Maintenance - Pumps & Well		\$500	\$500	\$0	-\$500
02-50-435-278	Meters Flow Testing Services	\$17,072	\$10,263	\$10,200	\$28,000	\$17,800
02-50-401-311	Postage & Meter Rent	\$5,296	\$6,000	\$0		\$0
02-50-401-302	Printing & Publishing	\$5,375	\$5,576	\$5,160	\$5,500	\$340
02-50-420-491	Pump Inspection & Repairs	\$8,239	\$9,500	\$9,000	\$23,500	\$14,500
02-50-420-575	Purchase Of Water	\$1,643,246	\$1,689,800	\$1,608,643	\$1,601,157	-\$7,486



Village of Willowbrook

Water Fund

02-50-410-501	Reimburse Overhead General Fund	\$562,288	\$647,154	\$691,875	-	-\$691,875
02-50-420-362	Sampling Analysis	\$1,950	\$4,500	\$4,500	\$5,200	\$700
02-50-415-273	Self Insurance - Deductible		\$10,000		\$4,000	\$4,000
	Special Projects				\$35,000	\$35,000
	Spoils Hauling Services				\$85,000	\$85,000
	Street Improvements Services				\$68,750	\$68,750
02-50-401-201	Telephones	\$4,116	\$4,495	\$4,400	\$4,400	\$0
02-50-401-304	Training	\$60	\$1,500	\$1,200	\$1,500	\$300
	Uniforms				\$1,900	\$1,900
	Vehicle Maintenance				\$19,000	\$19,000
02-50-430-277	Water Distribution Repairs/Maintenance	\$315,717	\$200,000	\$320,000	\$260,000	-\$60,000
02-50-425-474	Wellhouse Repairs/Maintenance	\$8,384	\$3,000	\$4,600	\$6,000	\$1,400
TOTAL CONTRACTUAL		\$2,627,236	\$2,759,148	\$2,744,542	\$2,436,860	-\$307,681
Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
COMMODITIES						
02-50-420-361	Chemicals	\$93	\$1,500	\$860	\$1,000	\$140
02-50-435-463	Maintenance - Meter Equipment	\$1,557	\$2,500	\$2,500	\$0	-\$2,500
02-50-430-476	Material & Supplies - Distribution	\$28,265	\$35,000	\$51,000	\$55,000	\$4,000
02-50-425-475	Materials & Supplies- Standpipe/Pumphouse	\$4,974	\$5,500	\$5,500	\$8,900	\$3,400
02-50-435-462	Meter Replacement		\$13,297	\$12,500	\$18,000	\$5,500
02-50-435-461	New Metering Equipment	\$21,949	\$15,000	\$15,000	\$15,000	\$0
02-50-401-301	Office Supplies	\$474	\$500	\$500	\$2,200	\$1,700
02-50-430-401	Operating Equipment	\$1,648	\$5,000	\$4,800	\$7,500	\$2,700
TOTAL COMMODITIES		\$58,960	\$78,297	\$92,660	\$107,600	\$14,940
Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
CAPITAL MAINTENANCE						
02-50-440-700	Capital Outlay - Capitalized	-\$15,064	\$0	\$0	\$0	\$0



Village of Willowbrook

Water Fund

02-50-449-101	Depreciation Expense	\$272,357	\$0	\$0	\$0	\$0
02-50-440-694	Distribution System Replacement	\$8,070	\$87,500	\$87,500	\$75,000	-\$12,500
02-50-401-405	Furniture & Office Equipment	\$0	\$500	\$0	\$500	\$500
02-50-449-102	Interest - Bond	\$9,115	\$8,964	\$8,964	\$8,964	\$0
02-50-449-105	Interest - Iepa Loan	\$13,959	\$13,393	\$13,393	\$13,393	\$0
02-50-449-104	Principal - Bond	\$0	\$11,829	\$11,829	\$11,829	\$0
02-50-440-626	Vehicles - New & Other	\$15,064	\$131,721	\$39,840	\$0	-\$39,840
02-50-900-112	Transfer To Debt Service - 2015	\$46,695	\$45,918	\$45,918	\$45,918	\$0
02-50-449-106	Principal - Iepa Loan	\$0	\$41,055	\$41,055	\$41,055	\$0
TOTAL CAPITAL MAINTENANCE		\$350,196	\$340,880	\$230,999	\$196,659	-\$34,340



Water Fund

Line-Item Description

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

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

Personnel

Salaries	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$164,548	\$171,130	\$407,908

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

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



Overtime Salaries	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$25,000	\$26,000	\$31,879

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.

FICA Payments	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$14,763	\$15,354	\$28,387

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.

IMRF Payments	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$46,878	\$48,753	\$46,198

Accounts for a portion of the employer's share of the Illinois Municipal Retirement Fund (IMRF) pension contributions. The 2022-2023 employer rate is 20.76% of IMRF wages, which includes salaries and OT wages. The fund allocation is identical to Regular Salaries.

Insurance	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$41,174	\$42,821	\$73,095

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

Contractual

EDP Licenses	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$15,647	\$5,000	\$16,200

Accounts for the annual software purchases for Aclara.

Electricity	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$18,000	\$17,950	\$18,000

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



Engineering Services	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$60,500	\$10,000	\$15,000

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

Vendor	Services
Novotny Engineering	Village Engineering Services

Fees/Dues/Subscription	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$1,400	\$1,350	\$1,400

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

Description	Quantity	Cost	Total Costs
American Waterworks Association (AWWA) membership	1	1	\$1,400

Financial Services	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
			\$96,480

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 \$241,200.

Fuel/Mileage/Wash	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$11,000	\$10,950	\$12,000

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

Insurance - IRMA	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
			\$93,373

Accounts for the annual premium for insurance services with IRMA. This line-item is distributed through the following fund allocation:

General Fund	Water Fund
60%	40%



J.U.L.I.E. (Locates)	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$500	\$500	\$500

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

Leak Survey Services	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$20,256	\$15,000	\$35,000

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

Meter Flow Testing Services	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$10,263	\$10,200	\$28,000

Accounts for meter flow testing services on an annual basis.

Printing & Publishing	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$5,576	\$5,160	\$5,500

Accounts for the cost to print snow routes and utility maps for the use of Public Works staff. The 2022-2023 budget is based on a three-year average.

Pump Inspection and Repairs	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$9,500	\$9,000	\$23,500

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

Purchase of Water	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$1,689,800	\$1,689,800	\$1,700,000

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

Sampling Analysis Services	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$4,500	\$4,500	\$5,200

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



Special Projects	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	-	-	\$35,000

This is a new line item in the 2022-2023 budget and accounts for staff-identified special projects. Below is the special project for Public Works.

Description	Cost
Utility Locating for GIS Project (50% General Fund; 50% Water Fund)	\$35,000

Spoil Hauling Services	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
			\$85,000

Accounts for the hauling of spoil from street sweeping and street excavations. The budgeted amount is based on a three-year average. This is a new line item that use to be budgeted within Water Distribution Repairs/Maintenance.

Street Improvement Services	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
			\$68,750

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

	Asphalt Repair	Concrete Repair	Other
Description	Repair of potholes using hot patch and cold patch.	Repair of sidewalks, driveways, curbs	Limestone and Topsoil for property restorations
Estimated Costs (75% General Fund/ 25% Water Fund)			

Telephones	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$4,495	\$4,400	\$4,400

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



Training	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$1,500	\$1,200	\$1,500

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

	Qty	Unit Training Cost	Subtotal Training Cost	Unit Travel Cost	Subtotal Travel Cost	Total Travel & Training Cost
Water License Training	2	\$75	\$150	–	–	\$150
Operator in Training	2	\$650	\$1,300	–	–	\$1,300
Misc.	1	\$50	\$50	–	–	\$50

Uniforms	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
			\$1,900

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	\$450	\$1,800
Boots	4	\$250	\$1,000
Personnel Protective Equipment	4	\$250	\$1,000

Vehicle Maintenance	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
			\$19,000

Accounts for vehicle maintenance on an as-needed basis.

Water Distribution Repairs/Maintenance	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$200,000	\$320,000	\$260,000

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

Wellhouse Repairs/Maintenance	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$3,000	\$4,600	\$6,000

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



Commodities

Chemicals	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$1,500	\$860	\$1,000

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

Material and Supplies – Water Distribution	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$35,000	\$51,000	\$55,000

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

Material and Supplies Standpipe/Pumphouse	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$5,500	\$5,500	\$8,900

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

Meter Replacement	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$13,297	\$12,500	\$18,000

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

New Metering Equipment	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$15,000	\$15,000	\$15,000

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

Office Supplies	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$500	\$500	\$2,200

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

Operating Equipment	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$5,000	\$4,800	\$7,500

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**

Distribution System Replacement	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$87,500	\$87,500	\$75,000

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

Furniture	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$500	\$0	\$500

Accounts for furniture replacements throughout the fiscal year.

Interest - Bond	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$8,964	\$8,964	\$8,964

Accounts for the interest on the 2015 GO ARS Bond that was approved by the Board for the remodeling of the Police station and painting of the water tank.

Interest – IEPA Loan	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$13,393	\$13,393	\$13,393

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

Principal - Bond	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$11,829	\$11,829	\$11,829

Accounts for the principal on the 2015 GO ARS Bond that was approved by the Board for the remodeling of the Police station and painting of the water tank.

Transfer to Debt Service – 2015 Loan	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$45,918	\$45,918	\$45,918

Accounts for the remaining principal on the 2015 GO ARS Bond that was approved by the Board for the remodeling of the Police station and painting of the water tank.

Principal – IEPA Loan	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$41,055	\$41,055	\$41,055

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



Business District Fund



Business District Fund Summary

REVENUES					
	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22- 23 Proposed Budget
TAXES	\$605,330	\$500,000	\$625,000	\$631,250	\$6,520
TOTAL BUSINESS DISTRICT FUND REVENUES	\$605,330	\$500,000	\$625,000	\$631,250	\$6,520
EXPENDITURES					
	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22- 23 Proposed Budget
Village Administrator's Office (VAO) *	\$72,695	\$185,023	\$175,023	\$201,464	\$26,441
Community Development	-	-	-	\$80,510	\$80,510
TOTAL BUSINESS DISTRICT FUND EXPENDITURES	\$72,695	\$185,023	\$175,023	\$281,974	
SURPLUS/DEFICIT	\$532,635	\$314,977	\$449,977	\$349,276	
FUND BALANCE	\$2,117,654	\$2,432,631	\$2,882,608	\$3,231,884	



Business District Fund

Line-Item Detail

Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
PERSONNEL						
	Regular Salaries				\$71,492	\$71,492
	Part-Time Salaries					
	Overtime Salaries					
	IMRF Pension				\$15,197	\$15,197
	FICA Payments				\$5,489	\$5,489
	Health Insurance				\$9,773	\$9,773
TOTAL PERSONNEL					\$101,951	
Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
CONTRACTUAL						
	Legal Fees	\$6,305	\$10,000	\$0	\$5,000	\$5,000
	Sales Tax Rebate - Town Center	\$61,882	\$61,882	\$61,882	\$61,882	\$0
	Sales Tax Rebate - PFM		\$110,000	\$110,000	\$110,000	\$0
	Traffic Maintenance Signals	\$4,508	\$3,141	\$3,141	\$3,141	\$0
TOTAL CONTRACTUAL		\$72,695	\$185,023	\$175,023	\$180,023	\$5,000



Business District Fund

Line-Item Description

During the fiscal year 2016-17, the Village established its first business district, located at Route 83 and Plainfield Road. The district encompasses the Village Town Center and the adjacent property to the north of Plainfield Road, known as The Willows. The Willows contains the former K-Mart site, which underwent extensive redevelopment and was substantially completed during the fiscal year 2018-19. The development is anchored by a Pete's Fresh Market grocery store, Ulta Beauty and Stein Mart. Stein Mart filed for bankruptcy in August 2020 and closed the store during Fiscal Year 2020-21.

Personnel

Regular Salaries	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
			\$71,492

Accounts for the following salary expenses:

	General Fund	Water Fund	Business District Fund
Village Administrator	80%	15%	5%
Assistant Village Administrator	80%	15%	5%
Director of Community Development	80%		20%
Building Official	80%		20%
Community Development Secretary	80%		20%

FICA Payments	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
			\$5,489

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

IMRF Pension	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
			\$15,197

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

Insurance	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
			\$9,773

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



Contractual

Legal Fees	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$10,000	\$0	\$5,000

Accounts for litigation services related to the Business District Fund.

Sales Tax Rebate – Town Center	Sales Tax Rebate - Town Center	2021-2022 Estimate	2022-2023 Budget
	\$61,882	\$61,882	\$61,882

Accounts for sales tax rebate related to the Town Center development

Sales Tax Rebate - PFM	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$110,000	\$110,000	\$110,000

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

Traffic Maintenance Signals	2021-2022 Budget	2021-2022 Estimate	2022-2023 Budget
	\$3,141	\$3,141	\$3,141

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



Motor Fuel Tax Fund

The Motor Fuel Tax (MFT) Fund includes Illinois Motor Fuel tax. The state motor fuel tax is based on the consumption of motor fuel. In 2019, the State of Illinois doubled the motor fuel tax from 19.0 cents per gallon to 38.0 cents per gallon. The diesel motor fuel tax also increased by an additional 5.0 cents to a new rate of 45.5 cents per gallon. The State of Illinois distributes 54.4% of the monies to local taxing districts based on a statutory formula.

The MFT is expected to generate approximately \$341,732 for the resurfacing of Village roadways in 2022. The budgeted revenues take into account any enduring effects of the COVID-19 pandemic on fuel consumption and the loss of one gas station. A list of roadways is included within the Capital Improvement Program (CIP) Section of this document.

Expenditures of Illinois MFT funds require the supervision and approval of the Illinois Department of Transportation (IDOT). The corporate authorities of the municipality must adopt an ordinance or resolution appropriating the MFT funds and stating how the funds will be used.



Motor Fuel Tax Fund Summary

REVENUES					
	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21- 22 Estimate and 22-23 Proposed Budget
MFT Taxes	\$305,766	\$303,170	\$343,989	\$341,732	-\$2,257
Rebuild Illinois Bond (RIB) Allotments	\$281,410		\$93,803	\$93,803	\$0
Investment Income	\$1,127	\$900	\$250	\$250	\$0
TOTAL REVENUES	\$588,303	\$304,070	\$438,042	\$435,785	-\$2,257
EXPENDITURES					
	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21- 22 Estimate and 22-23 Proposed Budget
Contractual (Engineering & Construction)	\$245,346	\$375,000	\$378,093	\$740,000	\$361,907
TOTAL EXPENDITURES	\$245,346	\$375,000	\$378,093	\$740,000	\$361,907
MFT FUND BALANCE	\$573,675	\$502,745	\$539,571	\$391,303	
RIB FUND BALANCE	\$281,410	\$281,410	\$281,410	\$219,016	