



Village of WILLOWBROOK

Mayor

Frank A. Trilla

Village Clerk

Deborah Hahn

Village Trustees

Mark L. Astrella

Sue Berglund

Umberto Davi

Michael Mistele

Gayle Neal

Gregory Ruffolo

Village Administrator

Sean Halloran

Chief of Police

Robert Schaller



Proud Member of the
Illinois Route 66 Scenic Byway

A SPECIAL MEETING OF THE BOARD OF TRUSTEES OF THE VILLAGE OF WILLOWBROOK, BUDGET WORKSHOP #3, TO BE HELD ON THURSDAY, MARCH 16, 2023 AT 5:30 P.M. AT THE COMMUNITY RESOURCE CENTER, 825 MIDWAY DRIVE, IN THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS.

THE VILLAGE WILL BE OFFERING A ZOOM WEBINAR FOR THE MEETING TO ALLOW MEMBERS OF THE PUBLIC TO ATTEND BY VIDEO OR AUDIO IF DESIRED. IF A MEMBER IS USING ZOOM, PLEASE EITHER USE YOUR PHONE OR COMPUTER, NOT BOTH.

THE PUBLIC CAN UTILIZE THE FOLLOWING CALL-IN NUMBER:

Dial in Phone Number: (312) 626-6799

Meeting ID: 861 8447 6740

Written public comments can be submitted by 5:00 pm on Thursday, March 16, 2023 by emailing cmardegan@willowbrook.il.us

1. CALL TO ORDER
2. ROLL CALL
3. PLEDGE OF ALLEGIANCE
4. VISITOR'S BUSINESS
5. DISCUSSION – BUDGET WORKSHOP #3
 - a. General Fund Update
 - b. Proposed Water Fund
 - c. Proposed Motor Fuel Tax Fund Update
 - d. Proposed Business District Fund Update
6. ADJOURNMENT

VILLAGE OF WILLOWBROOK

BUDGET WORKSHOP #3 AGENDA ITEM – HISTORY/COMMENTARY

ITEM TITLE:

DISCUSSION OF THE FOLLOWING ITEMS:

- a. General Fund Update
- b. Proposed Water Fund
- c. Proposed Motor Fuel Tax Fund Update
- d. Proposed Business District Fund Update

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

AGENDA DATE: 3/16/2023

STAFF REVIEW: Sean Halloran, Village Administrator

LEGAL REVIEW: Tom Bastian, Village Attorney

RECOMMENDED BY: Sean Halloran, Village Administrator

Sean Halloran
Tom Bastian / cm
Sean Halloran

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

Village staff communicated to the Board at the December 12, 2022, meeting that staff had begun the preparation for next year's fiscal year in October 2022. As part of that process, staff is planning to kick off the annual budget process with the Board through the following four budget workshops:

1. January 5, 2023 – Budget Workshop #1
 - o 2022-2023 Budget Update
 - o 2023-2028 Capital Improvement Program (CIP)
2. February 15, 2023 – Budget Workshop #2
 - o 2021-2022 General Fund Update
 - o 2023/2024 Proposed General Fund
3. March 16, 2023 – Budget Workshop #3
 - a. 2022-2023 General Fund Update
 - b. Water Fund
 - c. Motor Fuel Tax Fund
 - d. Final Review of Proposed CIP, General Fund, Water Fund, and Business District Fund

a. UPDATES FROM BUDGET WORKSHOP #2

At the second Budget Workshop on February 15, 2023, staff presented the 2022-2023 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 changes on expenditures and no alterations as it relates to revenue from the second budget workshop:

KEY REVENUE CHANGES FROM BUDGET WORKSHOP #2

REVENUES					
	2022-2023 Approved Budget	2022-2023 Estimate – Budget Workshop #1	2022-2023 Estimate – Budget Workshop #2	2022-2023 Estimate – Budget Workshop #3	Difference from Budget Workshop #2 and Budget Workshop #3
TAXES	\$11,727,787	\$12,125,713	\$12,682,588	\$12,682,588	\$0
INTERGOVERNMENTAL	\$1,308,749	\$583,315	\$520,900	\$520,900	\$0
LICENSES AND PERMITS	\$585,500	\$406,481	\$409,912	\$409,912	\$0
FINES	\$955,377	\$1,133,804	\$1,071,310	\$1,071,310	\$0
CHARGES FOR SERVICES	\$422,887	\$385,717	\$398,737	\$398,737	\$0
MISCELLANEOUS	\$230,310	\$905,925	\$254,409	\$254,409	\$0
INTEREST INCOME	\$8,000	\$118,653	\$219,930	\$219,930	\$0
TOTAL	\$15,238,610	\$15,659,608	\$15,557,786	\$15,557,786	\$0

EXPENDITURES						
	Budget Workshop #2			Budget Workshop #3		
	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed Budget
Village Administrator's Office* (VAO)	\$2,366,924	\$2,578,384	\$211,461	\$2,366,923	\$2,816,536	\$449,613
Community Development	\$492,644	\$587,320	\$94,676	\$492,644	\$511,345	\$18,701
Parks	\$699,872	\$799,037	\$99,165	\$699,872	\$799,045	\$99,173
Police	\$5,775,172	\$6,341,094	\$565,922	\$5,775,172	\$6,361,511	\$586,339
Public Works	\$1,629,427	\$1,160,716	-\$468,711	\$1,629,427	\$1,162,619	-\$466,808
TOTAL OPERATING COSTS	\$10,964,039	\$11,466,552	\$502,513	\$10,964,038	\$11,651,056	\$687,018
Capital Improvement Program	\$3,503,806	\$2,869,100	-\$634,706	\$3,503,806	\$2,609,100	-\$894,706
TOTAL EXPENDITURES	\$14,467,845	\$14,335,652	-\$132,193	\$14,467,844	\$14,260,156	-\$207,688

TOTAL FUND PERFORMANCE				
	Budget Workshop #2		Budget Workshop #3	
	2022-2023 Estimate	2023-2024 Proposed Budget	2022-2023 Estimate	2023-2024 Proposed Budget
	\$1,089,942	\$460,547	\$1,089,942	\$536,043

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

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. Removed Bandshell Installation from Borse Park Improvement Project.

WATER FUND PROJECTIONS FOR THE 2023-2024 FISCAL YEAR

In June 2022, August 2022, October 2022, and January 2023, the Board of Trustees discussed the overall water rate structure. The need for this review 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. Another key factor in changing the water rate structure was to relieve the inequities among the lowest users in the existing structure.

WATER FUND EXPENDITURES				
	2021-2022 Actual	2022-2023 Budget	2022-2023 Projection	2023-2024 Proposal
Personnel	\$356,841	\$647,892	\$675,614	\$730,475
Contractual	\$2,927,403	\$2,436,860	\$2,288,179	\$2,278,991
Commodities	\$86,995	\$107,600	\$106,200	\$108,324
Capital Maint/Debt Service	\$740,539	\$196,659	\$196,659	\$176,159
TOTAL OPERATING COSTS	\$4,111,778	\$3,389,011	\$3,266,652	\$3,293,950
Capital Improvement Program	\$0	\$650,000	\$0	\$0
TOTAL EXPENDITURES	\$4,111,778	\$4,039,011	\$3,266,652	\$3,293,950

WATER FUND REVENUES				
	2020-2021 Actual	2021-2022 Budget	2021-2022 Estimate	2022-2023 Projection
TAXES	\$3,321,673	\$3,238,768	\$3,460,665	\$3,566,638
TOTAL WATER FUND REVENUES	\$3,321,673	\$3,238,768	\$3,460,665	\$3,566,638

TOTAL FUND PERFORMANCE				
	2020-2021 Actual	2021-2022 Budget	2021-2022 Estimate	2022-2023 Projection
(Deficit)/Surplus	-\$502,000	-\$800,243	\$194,013	\$272,688
Fund Balance	\$2,432,488	\$1,632,245	\$2,626,501	\$2,899,189

MOTOR FUEL TAX FUND

MOTOR FUEL TAX FUND				
	2021-2022 Actual	2022-2023 Budget	2022-2023 Projection	2023-2024 Proposal
REVENUES	\$339,920	\$341,732	\$357,000	\$334,229
EXPENDITURES	\$489,305	\$490,000	\$427,430	\$130,000
FUND BALANCE	\$424,290	\$276,022	\$353,860	\$558,089

BUSINESS DISTRICT TAX FUND

BUSINESS DISTRICT TAX FUND				
	2021-2022 Actual	2022-2023 Budget	2022-2023 Projection	2023-2024 Proposal
REVENUES	\$630,963	\$631,250	\$619,278	\$625,471
EXPENDITURES	\$69,483	\$177,116	\$551,571	\$288,550
FUND BALANCE	\$2,734,404	\$3,188,538	\$2,802,111	\$3,139,031

ACTION PROPOSED: Provide feedback.



Village of
WILLOWBROOK

**ANNUAL
BUDGET
2023/2024**

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General Fund Summary

REVENUES					
	2021-22 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22- 23 Estimate and 23-24 Proposed
Taxes	\$11,975,830	\$11,727,787	\$12,682,588	\$12,315,724	-\$366,864
Intergovernmental	\$142,652	\$1,308,749	\$520,900	\$225,000	-\$295,900
Licenses And Permits	\$562,129	\$585,500	\$409,912	\$527,058	\$117,146
Fines	\$1,091,482	\$1,045,376	\$1,071,310	\$967,460	-\$103,851
Charges For Services	\$145,782	\$530,698	\$398,737	\$449,304	\$50,567
Miscellaneous	\$465,253	\$32,500	\$254,409	\$193,000	-\$61,409
Interest Income	\$7,800	\$8,000	\$219,930	\$118,653	-\$101,276
TOTAL GENERAL FUND REVENUES	\$14,390,928	\$15,238,610	\$15,557,786	\$14,796,199	-\$761,587
EXPENDITURES					
	2021-22 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22- 23 Estimate and 23-24 Proposed
Village Administrator's Office (VAO) *	\$1,778,520	\$1,878,792	\$2,366,924	\$2,816,536	\$449,612
Community Development	\$599,178	\$849,203	\$492,644	\$587,320	\$94,676
Parks and Recreation	\$551,966	\$649,050	\$699,872	\$799,045	\$99,173
Police	\$5,890,053	\$6,001,023	\$5,775,172	\$6,368,186	\$593,014
Public Works	\$1,773,707	\$1,492,444	\$1,629,427	\$1,163,119	-\$466,308
Capital Improvement Program	\$669,805	\$3,857,900	\$3,503,806	\$2,609,100	-\$894,706
TOTAL OPERATING	\$10,593,424	\$10,870,512	\$10,964,039	\$11,734,206	\$770,167
TOTAL EXPENDITURES	\$11,263,229	\$14,728,412	\$14,467,845	\$14,343,306	-\$125,539

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



Five-Year General Fund Summary

REVENUES					
	2023-2024 Proposed Budget	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection	2027-2028 Projection
Taxes	\$12,315,724	\$12,500,460	\$12,687,967	\$12,878,286	\$13,071,460
Intergovernmental	\$225,000	\$50,000	\$50,000	\$0	\$0
Licenses And Permits	\$527,058	\$537,599	\$548,351	\$559,318	\$570,504
Fines	\$967,460	\$986,809	\$1,006,545	\$1,026,676	\$1,047,210
Charges For Services	\$449,304	\$458,290	\$467,456	\$476,805	\$486,341
Miscellaneous	\$193,000	\$196,860	\$200,797	\$204,813	\$208,909
Interest Income	\$118,653	\$55,000	\$35,000	\$25,000	\$15,000
TOTAL GENERAL FUND REVENUES	\$14,796,199	\$14,785,018	\$14,996,116	\$15,170,898	\$15,399,425
EXPENDITURES					
	2023-2024 Proposed Budget	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection	2027-2028 Projection
Village Administrator's Office (VAO) *	\$2,816,536	\$2,901,032	\$2,988,063	\$3,077,705	\$3,200,813
Community Development	\$587,320	\$610,813	\$635,245	\$660,655	\$687,081
Parks & Recreation	\$799,045	\$831,007	\$864,247	\$898,817	\$934,770
Police	\$6,368,186	\$6,622,913	\$6,887,830	\$7,163,343	\$7,449,876
Public Works	\$1,163,119	\$1,209,643	\$1,258,029	\$1,308,350	\$1,360,684
Capital Improvement Program	\$2,609,100	\$2,097,000	\$2,230,000	\$712,000	\$712,000
TOTAL OPERATING	\$11,734,206	\$12,175,408	\$12,633,414	\$13,108,870	\$13,633,224
TOTAL EXPENDITURES	\$14,343,306	\$14,272,408	\$2,988,063	\$13,820,870	\$14,345,224
Deficit/Surplus	\$452,893	\$512,610	\$132,702	\$1,350,028	\$1,054,201
Project Fund Balance	\$5,386,710	\$5,739,002	\$5,611,635	\$7,035,065	\$6,953,191

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



General Fund Revenue Detail

	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed Budget
TAXES					
Property Tax Levy - SRA	\$75,615	\$75,611	\$75,611	\$75,611	\$0
Property Tax Levy - Road And Bridge	\$122,958	\$117,995	\$117,995	\$117,995	\$0
Home Rule Sales Tax-1%	\$2,820,612	\$2,750,000	\$2,938,804	\$2,880,028	-\$58,776
Municipal Sales Tax	\$5,119,363	\$5,188,317	\$5,395,850	\$5,341,891	-\$53,958
Illinois Income Tax	\$1,285,866	\$1,245,936	\$1,431,580	\$1,219,152	-\$212,428
Utility Tax	\$870,877	\$809,289	\$894,559	\$912,450	\$17,891
Places Of Eating Tax	\$619,882	\$650,982	\$648,420	\$641,936	-\$6,484
Local Gas Tax	\$274,413	\$277,080	\$264,551	\$261,905	-\$2,646
Amusement Tax	\$72,130	\$60,462	\$66,374	\$66,374	\$0
Replacement Tax	\$3,849	\$2,071	\$5,191	\$2,092	-\$3,099
Water Tax	\$163,816	\$166,856	\$178,424	\$183,777	\$5,353
Water Tax - Unincorporated		\$181	\$201	\$183	-\$18
Hotel/Motel Tax	\$326,539	\$208,007	\$403,607	\$343,066	-\$60,541
Self-Storage Facility Tax	\$219,910	\$175,000	\$261,421	\$269,264	\$7,843
TOTAL TAXES	\$11,975,830	\$11,727,787	\$12,682,588	\$12,315,724	-\$366,864
	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed Budget
INTERGOVERNMENTAL					
Federal/State Grants	\$140,053	\$1,308,749	\$510,612	\$225,000	-\$285,612
Drug Forfeiture - State	\$2,599				\$0
Drug Forfeiture - Federal			\$10,287		-\$10,287
TOTAL INTERGOVERNMENTAL	\$142,652	\$1,308,749	\$520,900	\$225,000	-\$295,900
	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed Budget
LICENSES & PERMITS					
Liquor Licenses	\$52,975	\$65,000	\$72,339	\$90,424	\$18,085
Business Licenses	\$94,734	\$102,500	\$96,633	\$95,683	-\$950
Video Gaming Licenses	\$11,750	\$9,750	\$13,125	\$16,406	\$3,281
Vending Machine Licenses	\$1,608	\$2,250	\$1,464	\$1,830	\$366
Scavenger Licenses	\$7,000	\$7,000	\$7,000	\$7,000	\$0
Building Permits	\$382,328	\$385,000	\$210,884	\$302,725	\$91,841



	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed Budget
Sign Permits	\$9,669	\$12,000	\$5,307	\$10,441	\$5,133
Other Permits	\$0	\$0	\$75	\$17	-\$58
County Bmp Fee	\$0	\$0		\$0	\$0
Special Hauling Permits (Oxcart)	\$2,065	\$2,000	\$3,085	\$2,532	-\$553
TOTAL LICENSES & PERMITS	\$562,129	\$585,500	\$409,912	\$527,058	\$117,146
	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed Budget
FINES					
Circuit Court Fines	\$125,233	\$95,606	\$78,520	\$78,918	\$398
Traffic Fines	\$78,490	\$48,573	\$36,791	\$28,941	-\$7,849
Red Light Fines	\$879,985	\$800,000	\$950,000	\$850,000	-\$100,000
Dui Fines	\$2,100	\$3,118	\$3,000	\$3,078	\$78
Overweight Truck Fines	\$5,674	\$8,080	\$3,000	\$6,522	\$3,522
TOTAL FINES	\$1,091,482	\$955,377	\$1,071,310	\$967,460	-\$103,851
	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed Budget
CHARGES FOR SERVICES					
Planning Application Fees	\$2,600	\$12,905	\$9,100	\$13,463	\$4,363
Public Hearing Fees	\$2,800	\$18,208	\$2,550	\$13,025	\$10,475
Planning Review Fees		\$333	\$500	\$250	-\$250
Annexation Fees			\$500	\$500	\$0
Accident Report Copies	\$3,015	\$2,500	\$2,292	\$2,541	\$249
Video Gaming Terminal Income	\$95,980	\$90,000	\$164,020	\$100,477	-\$63,543
Elevator Inspection Fees	\$10,500	\$16,208	\$10,500	\$14,925	\$4,425
Burglar Alarm Fees	\$300	\$5,435	\$500	\$2,475	\$1,975
Copies – Ordinances & Maps		\$0	\$0	\$0	\$0
NSF Fee	\$0	(\$8)	\$0	\$0	\$0
Park & Rec Contribution	\$0	\$1,900	\$0	\$0	\$0
Park Permit Fees	\$3,320	\$2,101	\$455	\$1,648	\$1,193
Summer Recreation Fes	\$4,395	\$2,633	\$1,870	\$300,000	\$298,130
Special Events	\$12,363	\$262,110	\$200,000	\$0	-\$200,000
Burr Ridge / Willowbrook Baseball Reimbursement	\$5,900	\$5,987	\$5,900	\$0	-\$5,900



	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed Budget
Holiday Contribution	\$4,400	\$2,575	\$550	\$0	
Spring Recreation Fees	\$210	\$0	\$0	\$0	
TOTAL CHARGES FOR SERVICES	\$145,782	\$422,887	\$398,737	\$449,304	\$50,567
MISCELLANEOUS					
Reimbursements – IRMA	\$116,791	\$0	\$659	\$0	-\$659
Reimbursements – Police Training	\$8,239	\$0	\$2,378	\$0	-\$2,378
Sale – Fixed Assets		\$0	\$15,431	\$0	-\$15,431
Reimbursements – Tree Planting	\$500	\$0	\$700	\$0	-\$700
Reimbursements – Red Light Energy	\$671	\$0	\$0	\$0	\$0
Reimbursements – Brush Pickup	\$0	\$0	\$0	\$0	\$0
Other Receipts	\$102,302	\$7,500	\$47,353	\$0	-\$47,353
Reimbursements – Parks & Rec Memorial Program			\$598	\$0	-\$598
Reimbursements – Police Special Detail	\$10,698	\$5,500	\$6,242	\$5,500	-\$742
Reimbursements – Public Works Other	\$5,965	\$5,500	\$0	\$7,500	\$7,500
Donation		\$0	\$0	\$0	\$0
Other Grants	\$12,040	\$0	\$0	\$0	\$0
Nicor Gas Annual Payment	\$18,178	\$14,000	\$25,216	\$25,000	-\$216
Cable Franchise Fees	\$189,870	\$197,810	\$155,832	\$155,000	-\$832
Administrative Reimbursement	\$0	\$0	\$0	\$0	\$0
TOTAL MISCELLANEOUS	\$465,253	\$230,310	\$254,409	\$193,000	-\$61,409
	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed Budget
INTEREST INCOME					
Interest Income	\$7,800	\$8,000	\$219,930	\$118,653	-\$101,277
TOTAL INTEREST INCOME	\$7,800	\$8,000	\$219,930	\$118,653	-\$101,277
TOTAL GENERAL FUND REVENUES	\$14,390,928	\$15,238,610	\$15,557,786	\$14,796,199	-\$761,588

Elected Officials – Board of Trustees

(Board of Trustees and Board of Police Commissioners)

Board of Trustees

Summary Costs

	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
Personnel	\$76,993	\$71,580	\$73,048	\$73,048	\$0
Contractual	\$6,339	\$4,930	\$6,199	\$6,600	\$401
Commodities	\$200	\$450	\$200	\$200	\$0
Capital Maintenance	\$7,340	Moved to CIP			—
TOTAL	\$90,872	\$76,960	\$79,447	\$79,848	\$401



Board of Trustees

Line-Item Detail

Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
PERSONNEL						
	Regular Salaries					\$0
	Part-Time Salaries	\$70,600	\$65,508	\$65,508	\$65,508	\$0
	Overtime Salaries					\$0
	FICA Payments	\$5,482	\$5,182	\$6,650	\$6,650	\$0
	Health Insurance					\$0
	Life Insurance	\$911	\$890	\$890	\$890	\$0
TOTAL PERSONNEL		\$76,993	\$71,580	\$73,048	\$73,048	\$0
Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
CONTRACTUAL						
01-05-410-307	Fees / Dues / Subscriptions	\$3,229	\$2,400	\$4,000	\$4,000	\$0
01-05-410-303	Fuel / Mileage / Wash		\$200	\$100	\$100	\$0
01-05-410-201	Phone	\$315	\$571	\$500	\$500	\$0
01-05-410-302	Printing & Publishing	\$53	\$72	\$0	\$0	\$0
01-05-420-365	Public Relations	\$41	\$88	\$0	\$0	\$0
01-05-410-304	Training	\$2,701	\$1,599	\$1,599	\$2,000	\$401
01-05-410-305	Strategic Planning		\$0	\$0	\$0	\$0
TOTAL CONTRACTUAL		\$6,339	\$4,930	\$6,199	\$6,600	\$401
Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
COMMODITIES						
01-05-410-301	Office Supplies	\$200	\$450	\$200	\$200	\$0
TOTAL COMMODITIES		\$200	\$450	\$200	\$200	\$0
Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
CAPITAL MAINTENANCE						
01-05-417-212	EDP Equipment	\$7,340				\$0
TOTAL CAPITAL MAINTENANCE		\$7,340	\$0	\$0	\$0	\$0

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	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$65,508	\$65,508	\$65,508

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

FICA Payments	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$4,681	\$6,650	\$6,650

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

Life Insurance	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$890	\$890	\$890

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

Contractual

Fees / Dues / Subscriptions	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$2,400	\$4,000	\$4,000

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

Fuel / Mileage / Wash	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$200	\$100	\$100

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

Phone	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$499	\$500	\$500

Accounts for telephone services for elected officials.

Printing & Publishing	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$90	\$0	\$0

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

Contractual (cont'd)

Public Relations	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$86	\$0	\$0

Accounts for public relations related to unplanned emergencies.

Training	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$1,433	\$1,599	\$2,000

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

Commodities

Office Supplies	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$450	\$200	\$200

Accounts for office supplies and reimbursement related to elected officials.

Elected Officials – Board of Police Commissioners

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

Board of Police Commissioners

Summary Costs

	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
Personnel	\$221	\$304	\$304	\$304	\$0
Contractual	\$12,966	\$24,375	\$21,375	\$23,375	\$2,000
Commodities	\$0	\$100	\$100	\$100	\$0
Capital Maintenance					\$0
TOTAL	\$13,187	\$24,779	\$21,779	\$23,779	\$2,000



Board of Police Commissioners

Line-Item Detail

Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
PERSONNEL						
	Regular Salaries					\$0
	Part-Time Salaries					\$0
	Overtime Salaries					\$0
	FICA Payments	\$15	\$76	\$76	\$76	\$0
	Health Insurance					\$0
	Life Insurance	\$206	\$228	\$228	\$228	\$0
TOTAL PERSONNEL		\$221	\$304	\$304	\$304	\$0
Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Budget and Estimate
CONTRACTUAL						
01-07-440-543	Exams	\$12,243	\$16,500	\$16,500	\$16,500	\$0
01-07-435-239	BOPC Attorney	\$0	\$5,000	\$3,000	\$5,000	\$2,000
01-07-435-307	Fees/Dues/ Subscriptions	\$375	\$375	\$375	\$375	\$0
01-07-435-311	Postage & Meter Rent	\$0	\$0			\$0
01-07-435-302	Printing & Publishing	\$348	\$1,500	\$1,000	\$1,000	\$0
01-07-435-304	Training	\$0	\$1,000	\$500	\$500	\$0
TOTAL CONTRACTUAL		\$12,966	\$24,375	\$21,375	\$23,375	\$2,000
Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Budget and Estimate
COMMODITIES						
01-05-410-301	Office Supplies	\$0	\$100	\$100	\$100	\$0
TOTAL COMMODITIES		\$0	\$100	\$100	\$100	\$0

Board of Police Commissioners

Line-Item Description

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

Personnel

FICA Payments	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$76.00	\$76.00	\$76.00

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

Life Insurance	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$76.00	\$76.00	\$76.00

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

Contractual

Exams	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$16,500	\$16,500	\$16,500

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

Description	2023-2024 Budget
Exams - Physical	\$2,000
Exams - Polygraph	\$1,500
Exams - Psychological	\$3,000
Exams - Written	\$10,000

BOPC Attorney	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$5,000	\$3,000	\$5,000

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

Fees / Dues / Subscriptions	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$375	\$375	\$375

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

Printing & Publishing	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$1,500	\$1,000	\$1,000

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

Contractual (cont'd)

Training	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$1,000	\$500	\$500

Accounts for annual training for the Board of Police Commissioners.

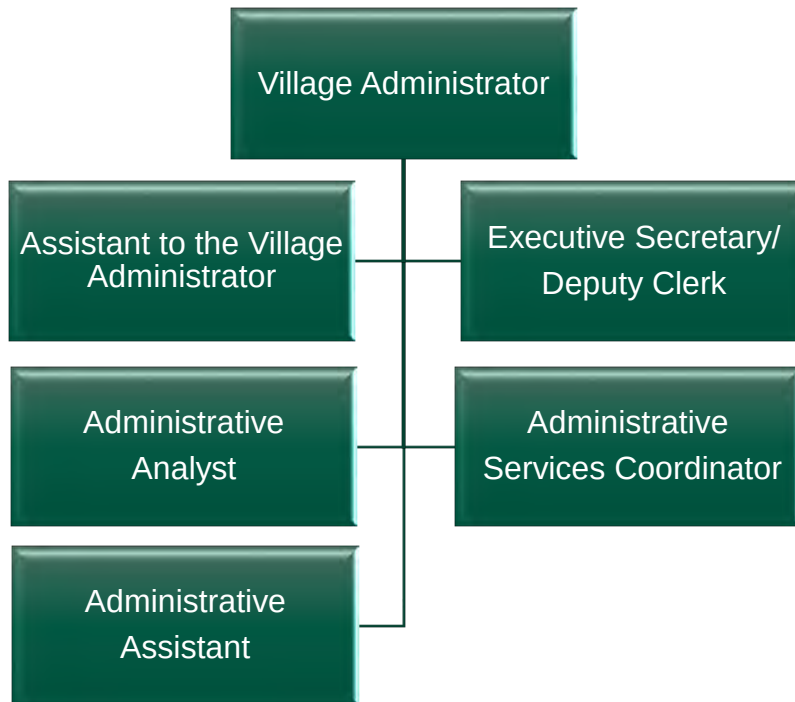
Commodities

Office Supplies	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$100	\$100	\$100

Accounts for routine office supplies.

Village Administrator's Office – Administration

(Administration and Finance)

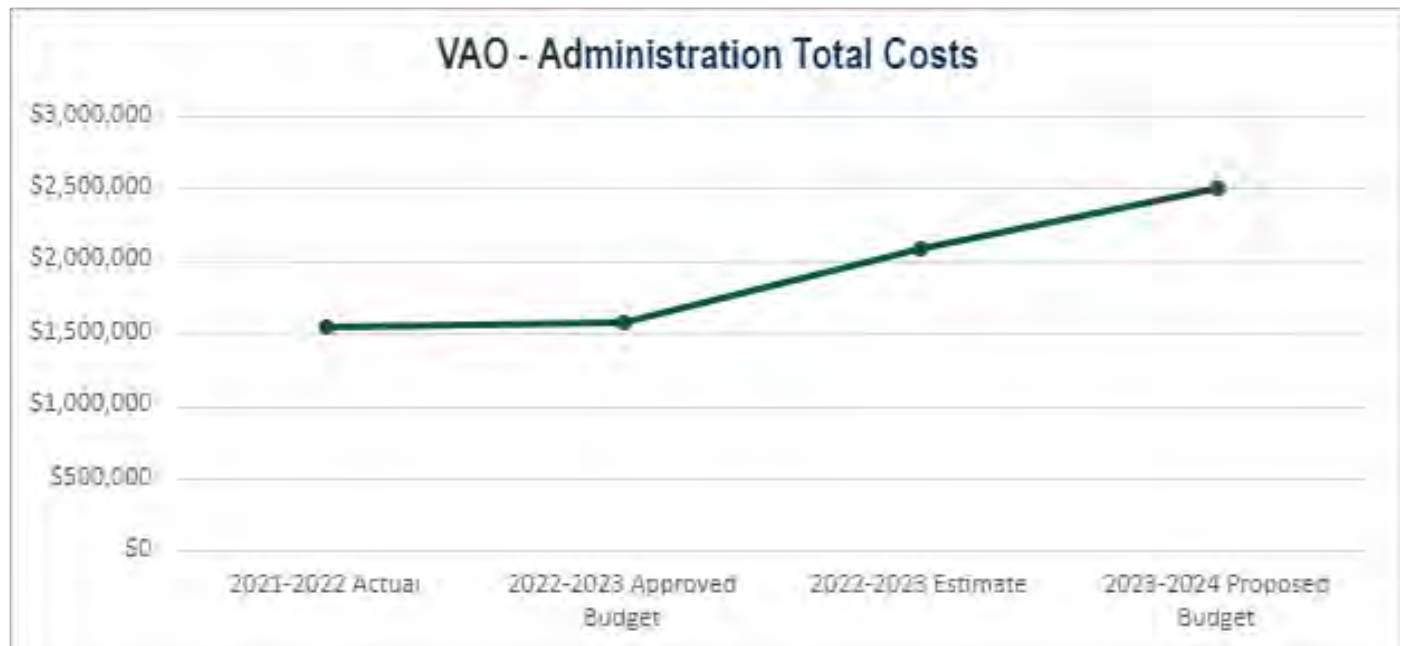




Village Administrator's Office – Administration

Summary Costs

	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23- 24 Proposed
Personnel	\$560,507	\$528,367	\$653,967	\$825,483	\$171,516
Contractual	\$1,387,405	\$1,030,716	\$1,398,730	\$1,679,140	\$280,410
Commodities	\$9,237	\$11,000	\$10,000	\$9,000	-\$1,000
Capital Maintenance	\$49,786	\$15,000	\$25,280	\$0	-\$25,280
Other (Hotel/Motel/Audit)	-\$460,769	\$0	\$0		\$0
TOTAL	\$1,546,166	\$1,585,083	\$2,087,977	\$2,513,623	\$425,646



Village Administrator's Office – Administration

Line-Item Detail

Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
PERSONNEL						
	Regular Salaries	\$387,774	\$368,543	\$487,675	\$534,523	\$46,848
	Part-Time Salaries					\$0
	Overtime Salaries	\$4,423	\$2,500	\$2,500	\$2,500	\$0
	FICA Payments	\$28,054	\$25,825	\$23,859	\$42,956	\$19,097
	IMRF Payments	\$92,076	\$74,883	\$92,254	\$104,052	\$11,798
	Insurance	\$48,180	\$56,615	\$47,679	\$141,452	\$93,773
TOTAL PERSONNEL		\$560,507	\$528,366	\$653,967	\$825,483	\$171,516
Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
CONTRACTUAL						
01-10-471-253	Administrative Services	\$36,799	\$95,000	\$16,417	\$0	-\$16,417
01-10-485-602	Building Improvements	\$693	\$15,000	\$10,000	\$5,000	-\$5,000
01-10-455-355	Commissary Provision	\$2,383	\$10,000	\$3,000	\$5,000	\$2,000
01-10-490-799	Contingencies	\$86,997	\$25,000	\$95,000	\$75,000	-\$20,000
01-10-455-315	Copy Service	\$5,751	\$2,400	\$2,200	\$3,600	\$1,400
01-10-460-267	Document Storage/Scanning	\$30,400	\$20,000	\$20,000	\$3,000	-\$17,000
01-10-460-212	EDP Equipment / Software	\$22,608	\$0	\$7,000	\$5,000	-\$2,000
01-10-460-263	EDP Licenses	\$30,064	\$16,748	\$15,000	\$16,500	\$1,500
01-10-466-240	Energy / ComEd	\$3,724	\$3,000	\$3,000	\$3,000	\$0
01-10-455-307	Fees / Dues / Subscription	\$11,336	\$11,189	\$15,000	\$10,000	-\$5,000
01-10-455-303	Fuel / Mileage / Wash	\$796	\$750	\$750	\$750	\$0
01-10-460-306	Information Technology Services	\$55,270	\$65,000	\$125,000	\$85,200	-\$39,800
01-10-460-225	Internet/Website Hosting	\$15,311	\$15,022	\$11,500	\$37,000	\$25,500
01-10-480-272	Insurance –IRMA	\$246,510	\$140,060	\$18,831	\$0	-\$18,831



Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
01-10-466-293	Landscape - Village Hall	\$104	\$0	\$0	\$1,500	\$1,500
01-10-455-266	Legal Services	\$202,342	\$165,000	\$193,000	\$181,600	-\$11,400
01-10-466-228	Maintenance	\$72,856	\$45,000	\$75,000	\$75,000	\$0
01-10-466-236	Nicor Gas	\$3,019	\$1,500	\$1,987	\$3,000	\$1,013
01-10-455-131	Personnel Recruitment	\$4,269	\$1,250	\$1,500	\$1,500	\$0
01-10-455-311	Postage & Meter Rent	\$3,278	\$3,333	\$3,500	\$5,000	\$1,500
01-10-455-302	Printing & Publishing	\$15,596	\$2,500	\$2,500	\$5,500	\$3,000
01-10-475-365	Public Relations	\$5,214	\$10,000	\$2,500	\$2,500	\$0
01-10-466-251	Sanitary	\$730	\$650	\$730	\$750	\$20
01-10-455-304	Training	\$2,290	\$10,075	\$0	\$7,500	\$7,500
01-10-480-273	Self-Insurance – Deductible	\$20,000	\$6,000	\$15,000	\$15,000	\$0
01-10-455-306	Special Projects	\$97,563	\$50,000	\$75,000	\$115,000	\$40,000
01-10-455-305	Strategic Planning	\$0	\$0		\$0	\$0
01-10-455-201	Telephones	\$17,684	\$17,500	\$17,500	\$17,500	\$0
01-10-900-112	Transfer To Debt Service - 2015	\$280,739	\$280,739	\$280,739	\$280,739	\$0
NEW	Transfer to Debt Service - 2022A			\$195,000	\$346,096	\$151,096
NEW	Transfer to Debt Service - 2022B				\$363,905	\$363,905
01-10-630-305	Tuition Reimbursement		\$3,000		\$3,000	\$3,000
01-10-485-642	Village Hall/Parks and Recreation Signage	\$113,079	\$80,000	\$191,576	\$0	-\$191,576
01-10-480-276	Wellness	\$0	\$15,000	\$500	\$5,000	\$4,500
TOTAL CONTRACTUAL		\$1,387,405	\$1,110,716	\$1,398,730	\$1,679,140	\$280,410
Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
COMMODITIES						
01-10-455-301	Office Supplies	\$7,909	\$5,500	\$3,500	\$5,500	\$2,000
01-10-466-351	Building Maintenance Supplies	\$1,328	\$5,500	\$6,500	\$3,500	-\$3,000
TOTAL COMMODITIES		\$9,237	\$11,000	\$10,000	\$9,000	-\$1,000



Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
CAPITAL MAINTENANCE						
01-10-900-114	Transfer To LAFER	\$47,927	\$0			\$0
01-10-485-611	Furniture & Office Equipment	\$1,859	\$12,000	\$25,280		-\$25,280
TOTAL CAPITAL MAINTENANCE		\$49,786	\$12,000	\$25,280	\$0	-\$25,280
OTHER (HOTEL/MOTEL)						
01-53-436-317	Advertising	\$0	Moved to VAO			\$0
01-53-435-319	Chamber Directory	\$0	Moved to VAO			\$0
01-53-436-379	Special Promotional Events	\$0	Moved to VAO			\$0
TOTAL OTHER (HOTEL/MOTEL)		\$0	\$0	\$0	\$0	\$0

Village Administrator's Office – Administration

Line-Item Description

The Village Administrator's Office (VAO) is responsible for the management of daily operations within the Village. The VAO was formed in 2022, through the consolidation of several existing divisions and the restructuring of responsibilities. The department provides overall coordination of municipal functions while operating two divisions (Administration and Finance). 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	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$368,543	\$487,675	\$534,523

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

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

Part-Time Salaries	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$0	\$0	\$0

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

Overtime Salaries	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$2,500	\$2,500	\$2,500

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

FICA Payments	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$25,825	\$23,859	\$42,956

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

IMRF Payments	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$74,883	\$92,254	\$104,052

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

Personnel (cont'd)

Insurance	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$56,615	\$47,679	\$141,452

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

Contractual

Administrative Services	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$92,672	\$16,418	\$0

This item was included in the 2022-2023 budget but will not be used in the 2023-2024 budget due to the hiring of the outsourced administrative employee. The line item accounted for (1) an administrative employee from an outsourced agency who assists staff with board packets, budget preparation, training preparation, special projects, and daily administrative tasks for an estimated \$55,000.

Building Improvements	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$15,000	\$10,000	\$5,000

Accounts for unplanned building improvements within Village Hall.

Commissary Provision	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$10,000	\$3,000	\$5,000

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

Contingencies	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$25,000	\$95,000	\$75,000

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

Copy Services	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$2,400	\$2,200	\$3,600

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

Document Storage / Scanning	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$20,000	\$20,000	\$3,000

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

EDP Licenses	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$16,748	\$15,000	\$16,500

Accounts for the following software licenses:

Software	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	1	\$40	\$40
Adobe License	12 (months)	\$15.93	\$191.16
Microsoft User License	12 (months)	\$489.67	\$5,876

Contractual (cont'd)

Energy / ComEd	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$3,000	\$3,000	\$3,000

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

Fees / Dues / Subscriptions	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$11,138	\$15,000	\$10,000

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

Description	Quantity	Cost	Total Cost
Illinois Municipal League	1	\$1,000	\$1,000
Localgovnews.org	1	\$1,900	\$1,900
Capitol Fax Online Newsletter	1	\$500	\$500
Crain's	1	\$169	\$169
International City / County Management Association (Administrator)	1	\$1,072	\$1,072
International City / County Management Association (Asst to Admin)	1	\$200	\$200
Illinois City / County Management Association (Administrator)	1	\$358.75	\$358.75
Illinois City / County Management Association (Asst to Admin)	1	\$128.75	\$128.75
Illinois and National Public Employer Labor Relations Association	1	\$230	\$230
Society for Human Resources Management	1	\$244	\$244
PublicSalary.com	1	\$720	\$720
Daily Herald	1	\$144	\$144
Other	1	\$3,000	\$3,000

Fuel / Mileage / Wash	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$750	\$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	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$65,000	\$125,000	\$85,200

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 hours of emergency support.

Internet / Website Hosting	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$15,022	\$11,500	\$37,000

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

Contractual (cont'd)

Insurance – IRMA	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$140,060	\$18,831	\$0

Accounts for the annual premium for insurance services with IRMA. The 2023 IRMA premium was paid through the Village's IRMA credit balance. This line-item is distributed through the following fund allocation:

General Fund	Water Fund
60%	40%

Staff from Lauterbach and Amen recommended to the Village to defer payment based on the high reserves that were shown over the past three audits.

Legal Services	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$165,000	\$193,000	\$181,000

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

Description	Cost
Village Attorney	\$171,600
Labor Counsel	\$10,000

Maintenance	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$45,000	\$75,000	\$75,000

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

Nicor Gas	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$1,500	\$1,987	\$3,000

Accounts for the cost of natural gas to heat Village Hall. The 2023-2024 budget is based on a three-year average.

Personnel Recruitment	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$1,250	\$1,500	\$1,500

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

Postage & Meter	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$3,333	\$3,500	\$5,000

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

Contractual (cont'd)

Printing & Publishing	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$2,500	\$2,500	\$5,500

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

Public Relations	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$10,000	\$2,500	\$2,500

Accounts for annual advertising expenses with the Willowbrook Ice Arena.

Sanitary	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$650	\$730	\$750

Accounts for sewer maintenance charges with DuPage County.

Self-Insurance – Deductible	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$6,000	\$15,000	\$15,000

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	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$50,000	\$75,000	\$115,000

This line item accounts for staff-identified special projects. Below are the special projects for the Village Administrator's Office.

Project	Cost
Zoning Code Update	\$35,000
Comprehensive Plan Update	\$80,000

Telephone	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$17,500	\$17,500	\$17,500

Accounts for monthly services with Access One.

Training	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$10,075	\$0	\$7,500

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
ILCMA Winter Conference	1	\$225	\$225	-	-	\$225
ILCMA Summer Conference	1	\$240	\$240	-	-	\$240
Local Trainings & Seminars	4	\$500	\$2,000	-	-	\$2,000
Employment Law Seminar – IPELRA	4	\$200	\$800	-	-	\$800

Contractual (cont'd)

Transfer to Debt Service	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$280,739	\$475,739	\$990,740

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

Project	Cost
TRANSFER TO DEBT SERVICE - 2015	\$280,739
TRANSFER TO DEBT SERVICE - 2022A	\$346,096
TRANSFER TO DEBT SERVICE - 2022B	\$363,905

Tuition Reimbursement	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$3,000	\$0	\$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.

Village Hall Signage	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$0	\$191,576	\$0

Accounts for the completion of Village Hall and Parks signage.

Wellness	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$0	\$500	\$5,000

Accounts for quarterly and monthly employee wellness meetings and activities.

Commodities

Office Supplies	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$5,500	\$3,500	\$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	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$5,500	\$6,500	\$3,500

Accounts for supplies of maintenance of Village Hall.

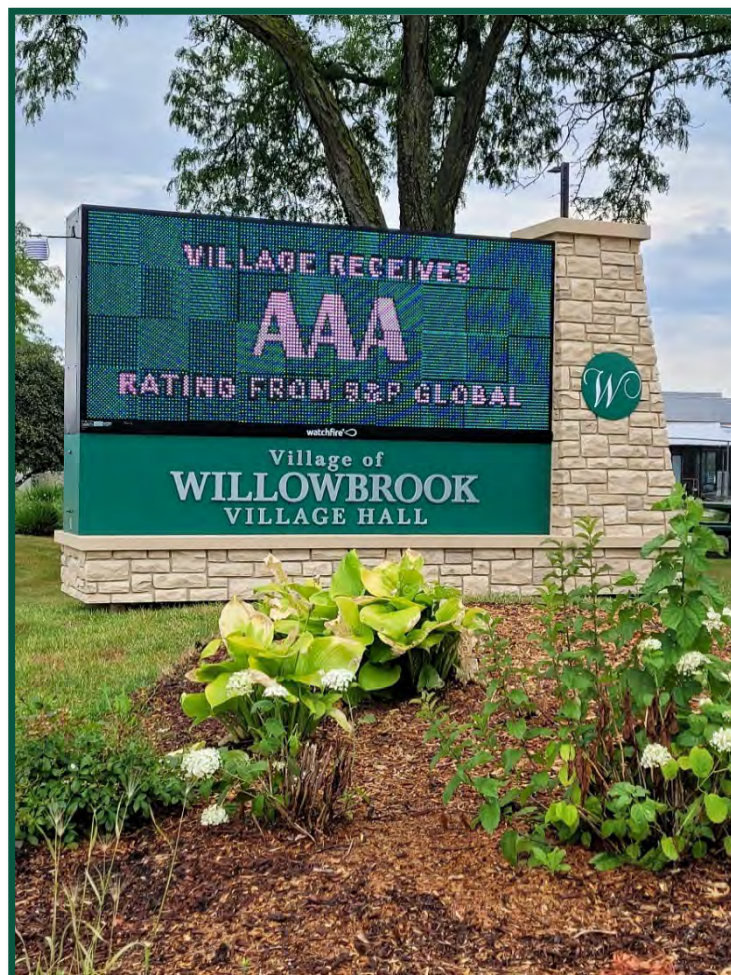
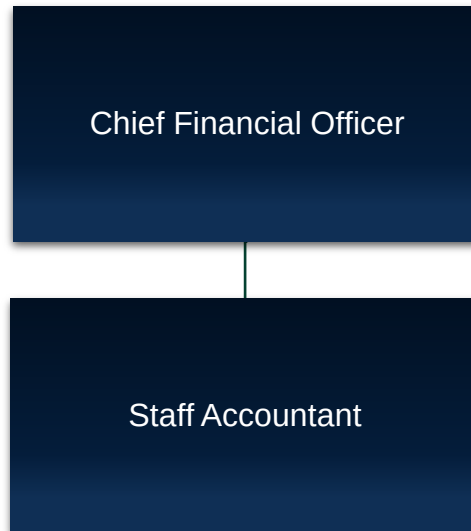
Capital Maintenance

Furniture & Office Equipment	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$15,000	\$25,280	\$0

Accounts for furniture replacements throughout the fiscal year.

Village Administrator's Office – Finance

(Administration and Finance)



Village Administrator's Office – Finance

Summary Costs

	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
Personnel	\$394,770	\$0	\$0	\$0	\$0
Contractual	\$150,012	\$191,970	\$177,720	\$199,286	\$21,566
Commodities	\$379	\$0	\$0	\$0	\$0
Capital Maintenance					\$0
TOTAL	\$545,161	\$191,970	\$177,720	\$199,286	\$21,566



Village Administrator's Office – Finance

Line-Item Detail

Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
PERSONNEL						
	Regular Salaries	\$305,781	\$0			\$0
	Part-Time Salaries	\$0	\$0			\$0
	Overtime Salaries	\$0	\$0			\$0
	Longevity Pay	\$0	\$0			\$0
	Auto Allowance	\$0	\$0			\$0
	FICA Payments	\$14,956	\$0			\$0
	IMRF Payments	\$35,098	\$0			\$0
	Insurance	\$38,935	\$0			\$0
TOTAL PERSONNEL		\$394,770	\$0	\$0	\$0	\$0
Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
CONTRACTUAL						
01-25-620-251	Audit Services	\$27,130	\$31,000	\$30,000	\$31,200	\$1,200
01-25-615-267	Document Storage / Scanning	\$0	\$3,500	\$3,000	\$3,000	\$0
01-25-615-212	EDP Equipment / Software	\$1,661	\$0			\$0
01-25-615-263	EDP Licenses	\$12,392	\$12,400	\$0	\$12,780	\$12,780
01-25-610-307	Fees / Dues / Subscriptions	\$2,558	\$350	\$0	\$350	\$350
01-25-620-252	Outsourced Services – Financial Services	\$103,804	\$144,720	\$144,720	\$151,956	\$7,236
01-25-610-303	Fuel / Mileage / Wash	\$0	\$0	\$0	\$0	\$0
01-25-615-306	IT-Consulting Services	\$1,397	\$0	\$0	\$0	\$0
01-25-610-311	Postage & Meter Rent	\$35	\$0	\$0	\$0	\$0
01-25-610-302	Printing & Publishing	\$900	\$0	\$0	\$0	\$0
01-25-610-304	Training	\$135	\$0	\$0	\$0	\$0
TOTAL CONTRACTUAL		\$150,012	\$191,970	\$177,720	\$199,286	\$21,566
Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
COMMODITIES						
01-25-610-301	Office Supplies	\$379	\$0	\$0	\$0	\$0
TOTAL COMMODITIES		\$379	\$0	\$0	\$0	\$0

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	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$31,000	\$30,000	\$31,000

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

Document Storage / Scanning	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$3,500	\$3,000	\$3,000

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

EDP Licenses	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$12,400	\$12	\$12,780

Accounts for the annual BS&A financial software costs.

Fees / Dues / Subscriptions	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$350	\$0	\$350

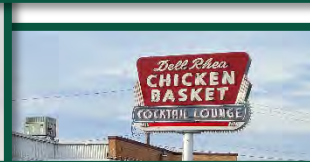
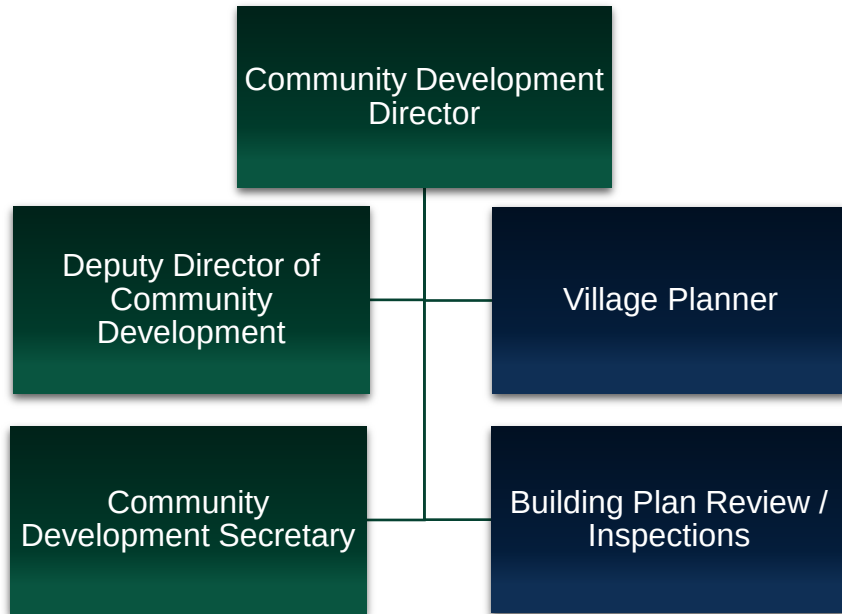
Accounts for the Government Financial Officers Association's annual dues.

Financial Services	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$144,720	\$144,720	\$151,956

The Village Board entered into a three-year contract with Lauterbach & Amen for daily financial operations for the Village. The fund allocation is broken down below:

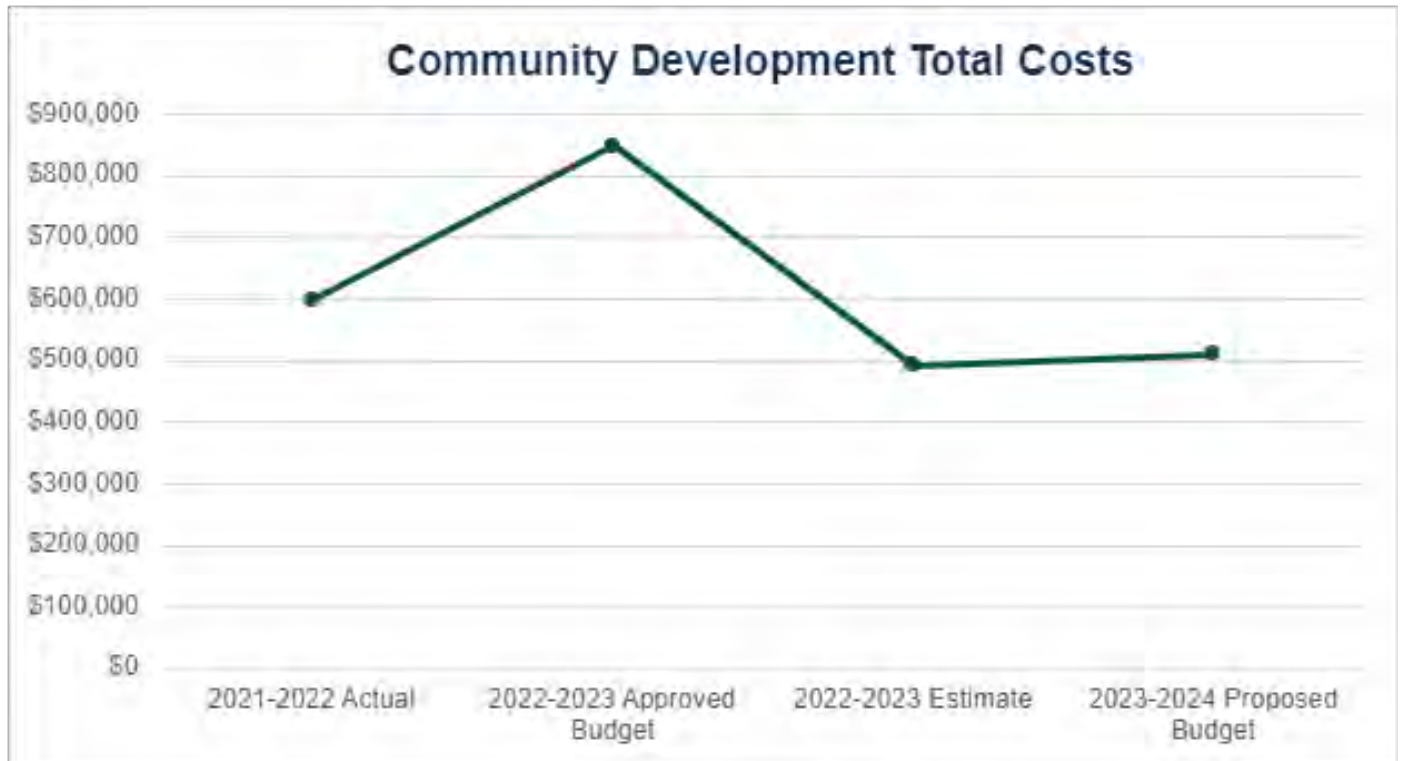
General Fund	Water Fund
60%	40%

Community Development



Community Development Summary Costs

	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
Personnel	\$264,157	\$341,332	\$289,059	\$331,364	\$42,306
Contractual	\$334,232	\$506,472	\$202,185	\$178,480	-\$23,705
Commodities	\$790	\$1,400	\$1,401	\$1,500	\$99
Capital Maintenance					\$0
TOTAL	\$599,179	\$849,204	\$492,644	\$511,344	\$18,700



Community Development

Line-Item Detail

Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
PERSONNEL						
	Regular Salaries	\$183,192	\$229,600	\$194,000	\$227,248	\$33,248
	Part-Time Salaries		\$0			\$0
	Overtime Salaries	\$2,066	\$2,000	\$450	\$1,540	\$1,090
	FICA Payments	\$14,950	\$18,406	\$15,683	\$18,379	\$2,696
	IMRF Payments	\$33,365	\$52,314	\$42,558	\$49,875	\$7,317
	Insurance	\$30,584	\$39,010	\$36,368	\$34,322	-\$2,046
TOTAL PERSONNEL		\$264,157	\$341,332	\$289,059	\$331,364	\$42,305
Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
CONTRACTUAL						
01-40-810-315	Copy Service	\$5,642	\$2,400	\$1,000	\$2,400	\$1,400
01-40-815-267	Document Storage / Scanning	\$0	\$25,000	\$20,000	\$10,000	-\$10,000
01-40-815-263	EDP Licenses / Equipment	\$7,158	\$0		\$0	\$0
01-15-515-305	EDP Personnel Training	\$1,000	\$0	\$500	\$0	-\$500
01-15-520-246	Court Reporting Services	\$1,797	\$3,355	\$2,500	\$3,000	\$500
01-40-810-307	Fees / Dues / Subscriptions	\$395	\$1,534	\$1,100	\$2,000	\$900
01-40-810-303	Fuel / Mileage / Wash	\$615	\$544	\$153	\$225	\$72
01-40-820-260	Building, Plan Review & Inspection Services	\$160,006	\$175,000	\$82,000	\$75,050	-\$6,950
01-40-830-119	Code Enforcement Services	\$4,725	\$6,500	\$6,782	\$15,000	\$8,218
01-40-820-262	Engineering Services	\$43,137	\$45,000	\$27,845	\$44,750	\$16,905
01-40-830-117	Elevator Inspection Services	\$4,124	\$4,625	\$3,279	\$5,000	\$1,721
01-40-810-409	Vehicle Maintenance Services	\$570	\$1,661	\$0	\$0	\$0
01-15-520-257	Municipal Planning Services	\$96,362	\$125,000	\$0	\$0	\$0



Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
01-40-820-263	Traffic Engineering Services	\$3,160	\$7,500	\$546	\$7,500	\$6,954
01-40-810-311	Postage & Meter Rent	\$2,204	\$1,670		\$0	\$0
01-40-810-302	Printing & Publishing	\$2,379	\$2,652	\$2,800	\$3,300	\$500
01-40-810-305	Special Projects		\$100,000		\$0	\$0
01-40-810-304	Training	\$50	\$2,500	\$750	\$6,500	\$5,750
01-40-810-201	Telephones	\$561	\$1,107	\$2,680	\$3,355	\$675
01-40-810-345	Uniforms	\$347	\$424	\$250	\$400	\$150
TOTAL CONTRACTUAL		\$334,232	\$506,472	\$152,185	\$178,480	\$26,295
Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
COMMODITIES						
01-40-810-301	Office Supplies	\$790	\$1,400	\$1,400	\$1,500	\$100
TOTAL COMMODITIES		\$790	\$1,400	\$1,400	\$1,500	\$100

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	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$229,600	\$194,000	\$227,248

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

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

Part-Time Salaries	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$0	\$0	\$0

Community Development has no part-time employees.

Overtime Salaries	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$2,000	\$450	\$1,540

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

FICA Payments	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$18,406	\$15,683	\$18,379

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

IMRF Payments	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$52,315	\$42,558	\$49,875

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	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$39,010	\$36,368	\$34,322

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

Contractual

Copy Services	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$2,400	\$1,000	\$2,400

Accounts for copy services for the Community Development Department.

Contractual (cont'd)

Court Reporter Services	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$3,121	\$2,400	\$3,000

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

Document Storage / Scanning	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$25,000	\$20,000	\$10,000

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

Fees / Dues / Subscriptions	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$1,534	\$1,100	\$2,000

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	\$616	\$616
American Planning Association / Illinois Planning Association	1	\$50	\$50
Daily Herald Online Subscription	1	\$150	\$150
Crain's Business Magazine	1	\$99	\$99
International Code Council	1	\$145	\$145
Suburban Building Officials Counsel	1	\$100	\$100

Fuel / Mileage / Wash	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$532	\$153	\$225

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

Building, Plan Review & Inspection Services	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$175,000	\$132,000	\$75,050

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	\$36,800
Building and Mechanical Inspections	\$30,050
Plumbing Inspections	\$8,200

Code Enforcement Services	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$6,500	\$6,782	\$15,000

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



Contractual (cont'd)

Engineering Services	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$45,000	\$27,845	\$60,050

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

Vendor	Services	2023-2024 Budget
Novotny Engineering	Engineering Plan Review & Inspection	\$17,900
Christopher B. Burke Engineering	Stormwater / Drainage Review & Inspection	\$26,850
Raths, Raths & Johnson	Structural Plan Review & Inspection	\$15,300

Elevator Inspection Services	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$7,500	\$546	\$7,500

Accounts for the outsourced elevator inspection services. The 2023-2024 budget is based on a three-year average

Traffic Engineering Services	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$7,500	\$546	\$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.

Training	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$2,500	\$750	\$6,500

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 and Training Cost
Suburban Building Official Conference	12	\$50	\$600	\$0	\$0	\$600
State American Planning Association	1	\$510	\$510	\$0	\$0	\$510
Department Training Project Management Training	4	\$1,000	\$4,000	\$0	\$0	\$4,000

Uniforms	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$424	\$250	\$400

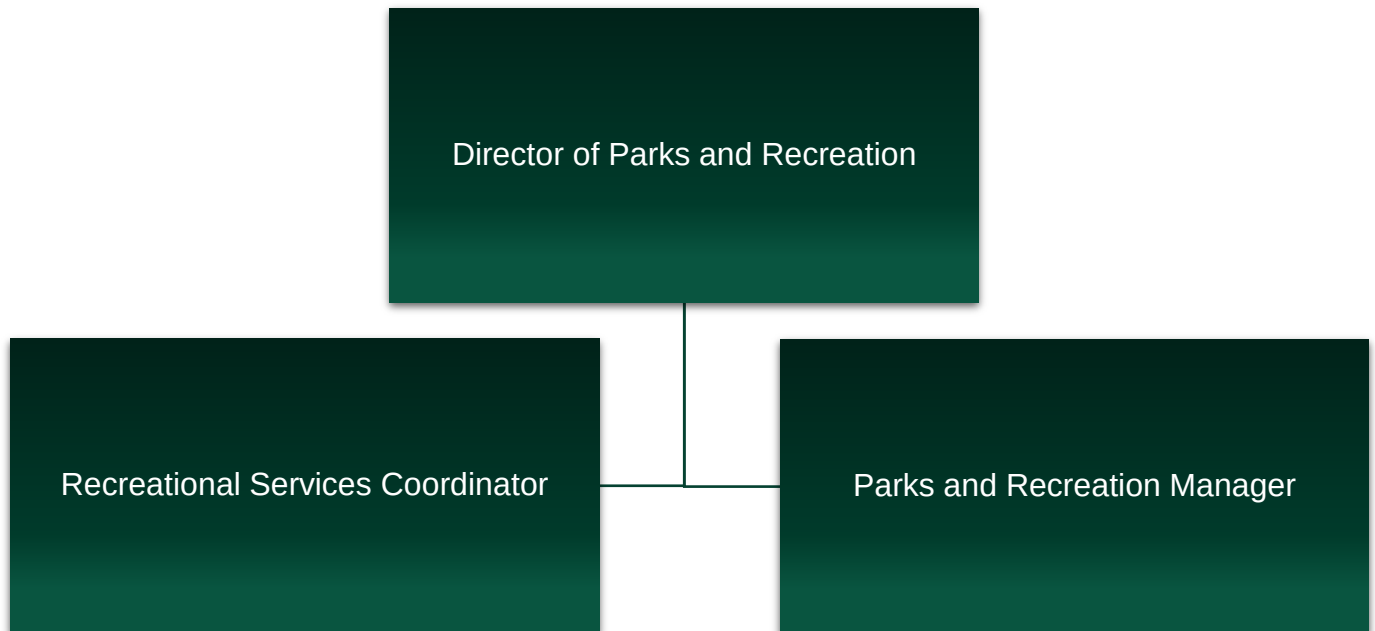
Accounts for polos, half zips, and safety vests that are distributed to staff each year. Staff projects the annual budget based on a three-year average.

Commodities

Office Supplies	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$1,400	\$1,401	\$1,500

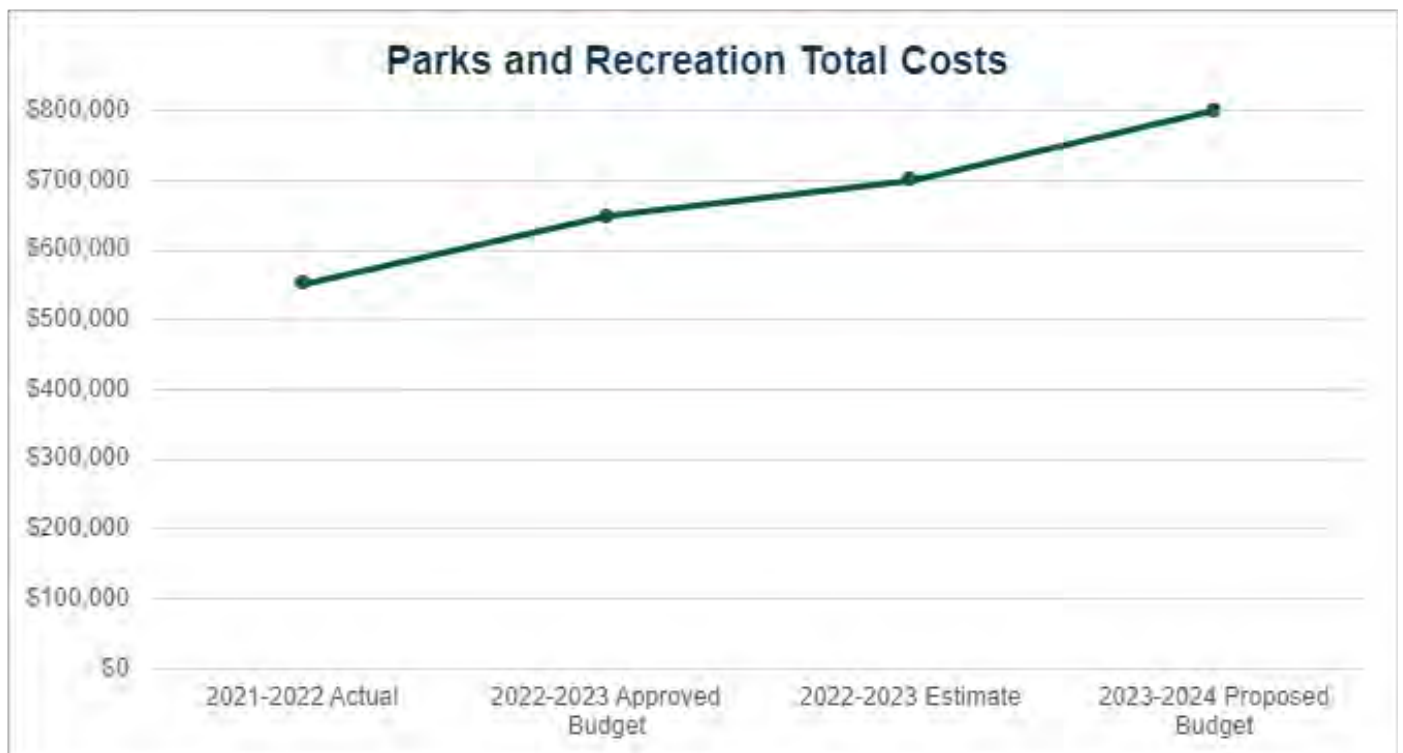
Accounts for the office supplies in Community Development. This account includes misc. supplies for day-to-day operations (pens, pencils, folders, binders, flash drives, coffee, etc.).

Parks & Recreation



Parks & Recreation Summary Costs

	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
Personnel	\$114,785	\$131,909	\$261,826	\$317,242	\$55,408
Contractual	\$349,894	\$505,641	\$430,446	\$473,803	\$43,357
Commodities	\$4,614	\$11,500	\$7,600	\$8,000	\$400
Capital Maintenance	\$82,674	Moved to CIP			\$0
TOTAL	\$551,967	\$649,050	\$699,872	\$799,045	\$99,165



Parks & Recreation

Line-Item Detail

Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
PERSONNEL						
	Regular Salaries	\$47,206	\$57,750	\$170,000	\$232,271	\$62,271
	Part-Time Salaries	\$34,604	\$32,744	\$34,900	\$0	-\$34,900
	Overtime Salaries	\$8,306	\$7,500	\$5,300	\$5,500	\$200
	FICA Payments	\$7,686	\$6,923	\$15,000	\$17,769	\$2,769
	IMRF Payments	\$16,983	\$18,786	\$28,420	\$48,219	\$19,799
	Health Insurance	\$0	\$7,500	\$7,500	\$13,320	\$5,820
	Life Insurance	\$0	\$706	\$706	\$163	-\$543
TOTAL PERSONNEL		\$114,785	\$131,909	\$261,826	\$317,242	\$55,416
Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
CONTRACTUAL						
01-20-590-517	Active Adult Program	\$18	\$205,895	\$196,800	\$249,050	\$52,250
01-20-590-519	ADA Park Maintenance	\$1,000	\$3,000	\$4,425	\$3,000	-\$1,425
01-20-590-520	ADA Recreation Accommodations	\$275	\$275	\$275	\$0	-\$275
01-20-570-280	Ballfield Maintenance	\$8,665	\$15,000	\$15,000	\$12,000	-\$3,000
01-20-585-522	Community Events	\$0	\$23,000	\$5,000	\$50,000	\$45,000
01-20-555-212	EDP Equipment / Software	\$213	\$25,000	\$18,325	\$5,200	-\$13,125
01-20-555-263	EDP Licenses	\$45	\$480	\$480	\$480	\$0
01-20-510-303	Fuel / Mileage / Wash		\$750	\$750	\$750	\$0
01-20-565-342	Landscape Maintenance Services	\$239,562	\$144,000	\$94,300	\$80,000	-\$14,300
01-20-570-411	Maintenance	\$3,864	\$20,000	\$20,000	\$12,000	-\$8,000
01-20-570-235	Nicor Gas (825 Midway)	\$0	\$2,000	\$0	\$2,000	\$2,000
01-20-550-311	Postage & Meter Rent	\$3	\$200	\$200	\$300	\$100
01-20-550-302	Printing & Publishing	\$5,161	\$17,400	\$11,000	\$18,000	\$7,000
01-20-555-306	Program Hosting Services (BRPD)	\$22,755	\$0	\$0	\$0	\$0
01-20-570-250	Sanitary (825 Midway)	\$146	\$230	\$180	\$180	\$0
01-20-585-523	Special Events	\$26,610	\$6,900	\$23,000	\$0	-\$23,000



Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
01-20-590-518	Special Recreation Assoc Program Dues	\$39,343	\$39,311	\$39,311	\$39,343	\$32
01-20-455-201	Telephones	\$2,234	\$2,200	\$1,400	\$1,500	\$100
TOTAL CONTRACTUAL		\$349,894	\$505,641	\$430,446	\$473,803	\$43,357
Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
COMMODITIES						
01-20-550-301	Office/General Program Supplies	\$2,573	\$1,500	\$1,200	\$1,500	\$300
01-20-565-341	Park Landscape Supplies	\$0	\$6,500	\$6,400	\$6,500	\$100
01-20-570-331	Maintenance Supplies	\$2,041	\$3,500	\$0		\$0
TOTAL COMMODITIES		\$4,614	\$11,500	\$7,600	\$8,000	\$400
Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
CAPITAL MAINTENANCE						
01-20-590-521	ADA Park Improvements	\$0		\$0		\$0
01-20-595-695	Park Improvements - Neighborhood Park	\$82,674		\$0		\$0
TOTAL CAPITAL MAINTENANCE		\$82,674	\$0	\$0	\$0	\$0

Parks and Recreation

Line-Item Description

The Parks and Recreation division reports to the Village Administrator's Office and is responsible for the management of the parks, recreational and leisure activities, marketing and social media promotion for the department, and all community special events within the Village. The division consists of two full-time employees, Director of Parks and Recreation, Recreational Services Coordinator, and one part-time employee, the Parks and Recreation Manager.

Personnel

	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
Salaries	\$57,750	\$170,000	\$232,271

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

	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
Part-time Salaries	\$32,744	\$34,900	\$0

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

	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
Overtime Salaries	\$7,500	\$5,300	\$5,500

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

	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
FICA Payments	\$6,923	\$15,000	\$17,769

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

	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
IMRF Payments	\$18,786	\$28,420	\$48,219

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

	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
Health Insurance	\$7,500	\$7,500	\$13,320

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

	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
Life Insurance	\$706	\$706	\$163

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

Contractual

	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
Active Adult Program	\$205,895	\$146,000	\$249,050

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	\$330	\$3,960
			Quantity	Unit Revenue	Total Revenue
			12	\$330	\$3,960
	TOTAL				Surplus/Deficit
					\$0

Cards/Games Breakdown			
Expenses		Revenue	
Description	Unit Costs	Description	Unit Revenue
Games, Coffee, cups, napkins, plates, sugar, and cream	\$330	\$1 per person	\$330

2)	Event	Description	Quantity	Unit Costs	Total Costs
	Presentations	25 guest minimum at \$15 per person with coffee & snacks	8	\$375	\$3,000
			Quantity	Unit Revenue	Total Revenue
			8	\$550	\$4,400
	TOTAL				Surplus/Deficit
					\$1,400

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



3)

Event	Description	Quantity	Unit Costs	Total Costs
Bingo – Village of Willowbrook	Prizes & snack 10 games	10	\$330	\$3,300
		Quantity	Unit Revenue	Total Revenue
		10	\$550	\$5,500
TOTAL				Surplus/Deficit
				\$2,200

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

5)	Event	Description	Quantity	Unit Costs	Total Costs
	Casino	Entertainment Special	6	\$1,190	\$7,140
			Quantity	Unit Revenue	Total Revenue
			6	\$1,350	\$8,100
	TOTAL				Surplus/Deficit
					\$960

Casino			
<i>Expenses</i>		<i>Revenue</i>	
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				
					\$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	1	\$4500	\$4,500	
			Quantity	Unit Revenue	Total Revenue	
			1	\$5,500	\$5,500	
	TOTAL					Surplus/Deficit
						\$1,000

Social Holiday			
Expenses		Revenue	
Description	Unit Costs	Description	Unit Revenue
Food	\$5,000	Sponsor	\$500
Entertainer	\$400	Income (Based on a \$50 per person charge with an estimate of 100 people)	\$5,000
Special	\$500		



8)	Event	Description	Quantity	Unit Costs	Total Costs
	Theater	Bus / Theater / Snack (Based on 40 people)	6	\$5,100	\$30,600
			Quantity	Unit Revenue	Total Revenue
			6	\$6,080	\$36,480
	TOTAL				Surplus/Deficit
					\$5,880

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)	11	\$3,540	\$38,940
			Quantity	Unit Revenue	Total Revenue
			11	\$4,050	\$44,550
	TOTAL				Surplus/Deficit
					\$5,610

One Day Tour Basic			
<i>Expenses</i>		<i>Revenue</i>	
Description	Unit Costs	Description	Unit Revenue
Bus 6-8hrs	\$840	Income (\$135 per person)	\$4,050
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)	9	\$4,350	\$39,150
			Quantity	Unit Revenue	Total Revenue
			9	\$5,250	\$47,250
	TOTAL				Surplus/Deficit
					\$8,100

One Day Tour Extended			
Expenses		Revenue	
Description	Unit Costs	Description	Unit Revenue
Bus 8+ hours	\$1,200	Income (\$175 per person)	\$5,250
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
2-4 Day Long Trips	Bus / Hotel / 4-8 Experiences / Lunches / Dinners / Special	5	\$20,700	\$103,500
		Quantity	Unit Revenue	Total Revenue
		5	\$25,875	\$129,375
TOTAL				Surplus/Deficit
				\$25,875

2-4 Day Long Trips			
Expenses		Revenue	
Description	Unit Costs	Description	Unit Revenue
Bus \$1,000+ a day	\$5,500	Income (\$1,035 per person)	\$25,875
Hotel \$200 a night	\$1,000	25 person minimum	
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	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$3,000	\$4,425	\$3,000

Accounts for maintenance of Village parks with respect to ADA compliance

ADA Recreation Accommodations	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$275	\$0	\$0

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

Ballfield Maintenance	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$15,000	\$15,000	\$12,000

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



	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
Community Events	\$23,000	\$5,000	\$50,000

Accounts for annual community-wide events and the inclusion of Special Events. In previous budgets, staff separated out special events, but is now recommending for both line items to be condensed into the Community Events line item for 2023-2024.

Event	Description	Date	Costs	Revenue	Surplus/Deficit
Light up the Night	Social event for families	TBD	\$25,000	\$6,500	(\$18,500)

Light Up the Night			
Expenses		Revenue	
Description	Unit Costs	Description	Unit Revenue
Bus, Horse, and Carriage	\$1,395	Signup	\$1,000
Entertainers	\$3,315	Sponsorship	\$5,500
Decorations	\$4,400		
Giveaways	\$550		
Drone show contractor	\$15,000		

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

Special Events

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 17,2023	\$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 15, 2023	\$2,500	\$0	(\$2,500)

Movie Night			
Expenses		Revenue	
Description	Unit Costs	Description	Unit Revenue
Rental equipment	\$1,350	Sponsorship	\$0
Popcorn	\$100		
Entertainers	\$500		
Movie Rights	\$500		

3)	Event	Description	Date	Costs	Revenue	Surplus/Deficit
	National Night Out	Back to School event	Aug. 1, 2023	\$500	–	(\$500)

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

4)	Event	Description	Date	Costs	Revenue	Surplus/Deficit
	Gower Halloween	Children's event	Oct. 27, 2023	\$1,000	–	(\$1,000)

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

5)	Event	Description	Date	Costs	Revenue	Surplus/Deficit
	Trunk or Treat	Trick or Treat function	TBD	\$800	–	(\$800)

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



Event	Description	Date	Costs	Revenue	Surplus/Deficit
6) Pancake Breakfast	Co-op Kiwanis	TBD	\$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	TBD	\$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	TBD	\$1,000	\$500	(\$500)

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

EDP Equipment / Software	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$25,000	\$18,325	\$5,200

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

EDP Licenses	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$480	\$480	\$480

Accounts for annual zoom licenses.

Landscape Maintenance Services	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$144,000	\$94,300	\$80,000

Accounts for a landscape contracting services with Semmer Landscaping. The amount allocated to Parks is based on the amount of acreage serviced by the contractor. The remaining amount is allocated within Public Works.

Description	Cost
Grass mowing contract split	\$80,000

Maintenance	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$20,000	\$20,000	\$12,000

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

Nicor Gas	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$2,000	\$0	\$2,000

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

Postage & Meter	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$200	\$200	\$300

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	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$17,400	\$11,000	\$18,000

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

Sanitary	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$230	\$180	\$180

Accounts for sewer maintenance charges with DuPage County.

Special Events	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$6,900	23,000	\$0

Staff is consolidating this account into the Community Event account for the 2023-24 budget.

Special Recreation Program Dues	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$39,311	\$39,311	\$40,000

Accounts for annual dues to the Gateway Special Recreation Association.

Telephones	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$2,200	\$1,400	\$1,500

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



Commodities

Office/General Program Supplies	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$1,500	\$1,200	\$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.

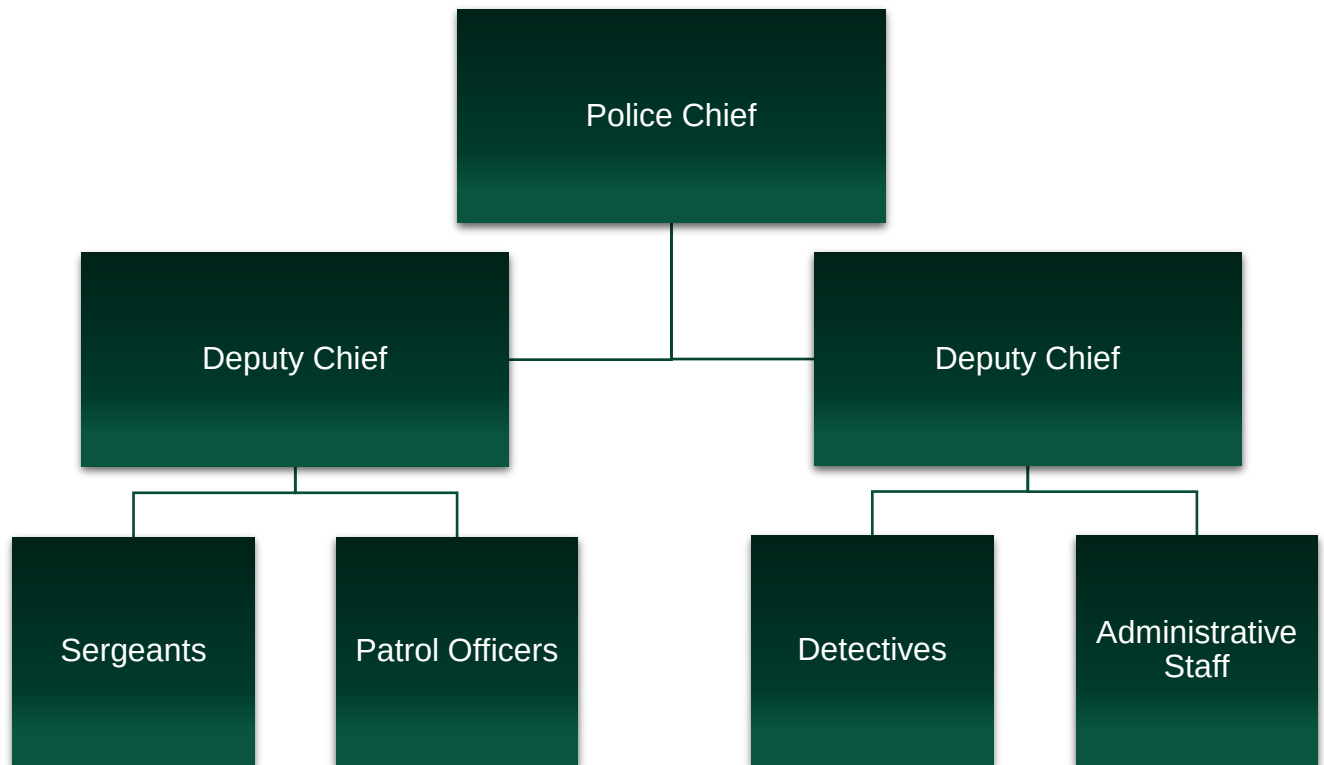
Park Landscape Supplies	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$6,400	\$6,400	\$6,500

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

Maintenance Supplies	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$0	\$0	\$0

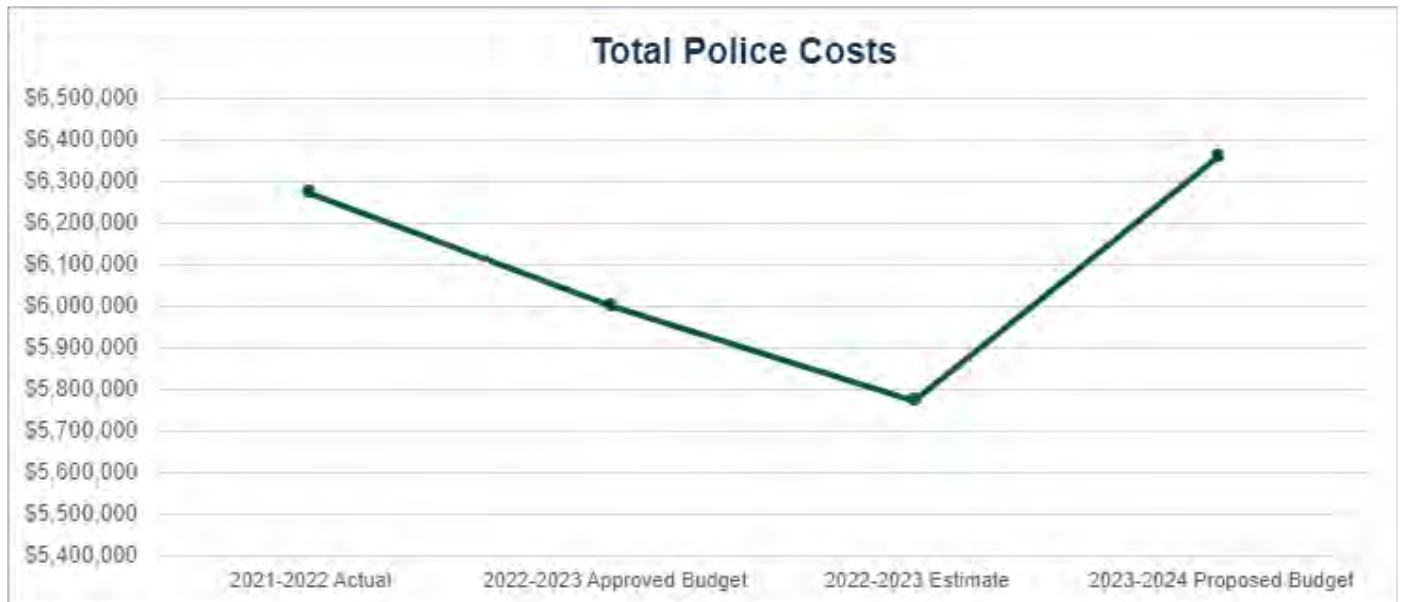
Accounts for supplies needed for janitorial services, electrical repair and building maintenance services for the Parks and Recreation Division.

Police



Police Summary Costs

	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
Personnel	\$4,678,206	\$4,776,242	\$4,539,495	\$5,076,086	\$536,591
Contractual	\$1,205,403	\$1,146,781	\$1,111,990	\$1,142,573	\$30,583
Commodities	\$66,583	\$71,000	\$69,000	\$67,000	-\$2,000
Capital Maintenance	\$321,360	Moved to CIP	\$54,688	\$69,852	\$15,164
Other	\$2,986	\$7,000	\$0	\$6,000	\$6,000
TOTAL	\$6,274,538	\$6,001,023	\$5,775,172	\$6,361,511	\$586,339



Police
Line-Item Detail

Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
PERSONNEL						
	Regular Salaries	\$2,731,844	\$2,831,721	\$2,557,225	\$2,935,608	\$378,383
	Part-Time Salaries	\$4,983	\$4,917	\$4,917	\$0	-\$4,918
	Overtime Salaries	\$322,356	\$334,001	\$412,262	\$285,000	-\$127,262
	FICA Payments	\$66,608	\$46,589	\$45,143	\$42,711	-\$2,432
	IMRF Payments	\$44,390	\$31,780	\$30,267	\$27,719	-\$2,548
	Insurance	\$376,581	\$379,149	\$399,000	\$399,000	\$0
	Police Pension	\$1,131,444	\$1,148,085	\$1,090,681	\$1,386,048	\$295,367
TOTAL PERSONNEL		\$4,678,206	\$4,776,242	\$4,539,495	\$5,076,086	\$536,591
Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
CONTRACTUAL						
01-30-630-202	Accreditation	\$8,969	\$5,000	\$6,308	\$4,500	-\$1,808
01-30-650-268	Animal Control	\$0	\$0	\$105	\$4,000	\$3,895
01-30-630-308	Cadet Program	\$0	\$500	\$0	\$0	\$0
01-30-640-306	Grant Writing Services	\$39,668	\$9,500	\$9,500	\$0	-\$9,500
01-30-630-315	Copy Service	\$4,224	\$3,600	\$10,173	\$3,600	-\$6,573
01-30-640-267	Document Storage / Scanning	\$0	\$5,000	\$0	\$0	\$0
01-30-640-212	EDP Equipment / Software	\$4,034	\$3,200	\$2,000	\$3,000	\$1,000
01-30-640-263	EDP Licenses	\$20,420	\$33,520	\$30,000	\$37,000	\$7,000
01-30-630-309	Employee Recognition	\$3,136	\$5,000	\$5,000	\$5,000	\$0
01-30-675-263	Equipment Maintenance	\$0	\$2,500	\$0	\$0	\$0
01-30-630-241	Legal Services	\$22,595	\$25,000	\$25,000	\$25,000	\$0
01-30-630-307	Fees / Dues / Subscriptions	\$40,835	\$61,055	\$61,055	\$42,100	-\$18,955
01-30-630-245	Firing Range	\$5,451	\$5,000	\$7,000	\$5,000	-\$2,000
01-30-630-303	Fuel / Mileage / Wash	\$54,539	\$72,000	\$116,354	\$75,000	-\$41,354
01-30-640-225	Internet / Website Hosting	\$4,800	\$24,000	\$24,000	\$25,000	\$1,000
01-30-630-228	Maintenance	\$128,522	\$116,500	\$35,000	\$30,000	-\$5,000
01-30-630-235	Nicor Gas (7760 Quincy)	\$5,577	\$5,000	\$6,000	\$6,000	\$0
New	Other Professional Service				\$42,000	



Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
01-30-630-131	Personnel Recruitment	\$0	\$0	\$522	\$1,000	\$478
01-30-630-311	Postage & Meter Rent	\$3,126	\$4,200	\$4,000	\$4,100	\$100
01-30-630-302	Printing & Publishing	\$1,564	\$4,000	\$3,800	\$2,500	-\$1,300
01-30-675-235	Radio Dispatching	\$319,083	\$320,000	\$305,173	\$340,773	\$35,600
01-30-630-246	Red Light Contractual Services	\$380,187	\$318,000	\$390,000	\$390,000	\$0
01-30-630-306	Reimbursements	\$0	\$1,000	\$0	\$0	\$0
01-30-630-250	Sanitary	\$796	\$1,000	\$1,000	\$1,000	\$0
01-30-645-273	Self Insurance	\$2,900	\$0	\$0	\$0	\$0
01-30-630-201	Telephones	\$19,992	\$25,000	\$25,000	\$25,000	\$0
01-30-630-304	Training	\$24,627	\$35,206	\$15,000	\$30,000	\$15,000
01-30-630-305	Tuition Reimbursement	\$0	\$15,000	\$5,000	\$5,000	\$0
01-30-630-345	Uniforms	\$24,725	\$47,000	\$25,000	\$36,000	\$11,000
TOTAL CONTRACTUAL		\$1,119,770	\$1,146,781	\$1,111,990	\$1,142,573	\$30,583
Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
COMMODITIES						
01-30-630-346	Ammunition	\$15,372	\$25,000	\$20,000	\$20,000	\$0
01-30-630-351	Building Maintenance Supplies	\$0	\$2,000	\$500	\$1,000	\$500
01-30-670-331	Commodities	\$1,385	\$5,000	\$5,000	\$7,000	\$2,000
01-30-650-343	Jail Supplies	\$9,571	\$2,000	\$1,000	\$2,000	\$1,000
01-30-630-301	Office Supplies	\$3,832	\$0	\$0	\$0	\$0
01-30-630-401	Operating Equipment	\$36,423	\$37,000	\$42,500	\$37,000	-\$5,500
TOTAL COMMODITIES		\$66,583	\$71,000	\$69,000	\$67,000	-\$2,000
Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
CAPITAL MAINTENANCE						
New	Axon Taser				\$15,000	\$15,000
01-30-660-205	Bike Program	\$6,447	Moved to CIP	\$1,336	\$1,500	\$164
01-30-630-402	Body Cameras	\$65,353	Moved to CIP	\$33,072	\$33,072	\$0
01-30-635-288	Building Construction & Remodel	\$0	Moved to CIP	\$0	\$0	\$0
01-30-680-642	Copy Machine	\$0	Moved to CIP	\$0	\$0	\$0
01-30-630-405	Furniture & Office Equipment	\$0	Moved to CIP	\$0	\$0	\$0
01-30-655-405	Furniture & Office Equipment	\$20,650	Moved to CIP	\$0	\$0	\$0



Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
01-30-630-403	In-Car Camera	\$20,280	Moved to CIP	\$20,280	\$20,280	\$0
01-30-680-625	New Vehicles	\$294,263	Moved to CIP	\$0	\$0	\$0
TOTAL CAPITAL MAINTENANCE		\$406,993	\$0	\$54,688	\$69,852	\$15,164
Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
OTHER						
01-30-650-349	Drug Forfeiture - Federal	\$0	\$0	\$0		\$0
01-30-650-348	Drug Forfeiture- State	\$2,599	\$0	\$0		\$0
01-30-655-339	Confidential Funds	\$0	\$2,000	\$0	\$1,000	\$1,000
01-30-685-799	Contingencies	\$387	\$5,000	\$0	\$5,000	\$5,000
TOTAL OTHER		\$2,986	\$7,000	\$0	\$6,000	\$6,000

Police

Line-Item Description

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

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

Personnel

Salaries	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$2,831,721	\$2,557,225	\$2,935,608

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

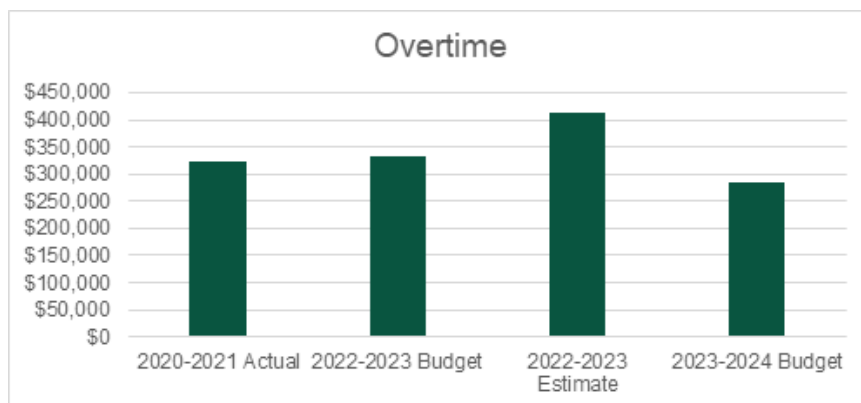
Position	General Fund	Water Fund
Police Chief	95%	5%
(2) Deputy Police Chiefs	95%	5%
(3) Sergeants	95%	5%
(2) Detectives	95%	5%
(19) Police Officers	95%	5%
(2) Administrative Staff	95%	5%

Part-Time Salaries	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$4,917	\$4,917	\$0

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

Overtime Salaries	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$334,001	\$412,262	\$285,000

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



Personnel (cont'd)

FICA Payments	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$46,589	\$45,143	\$42,711

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	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$31,780	\$30,267	\$27,719

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

Insurance	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$379,149	\$399,000	\$399,000

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	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$1,148,085	\$1,090,681	\$1,386,048

Accounts for the 2023-2024 Village Police Pension Contribution to the Police Pension Fund. The fund allocation is identical to Regular Salaries.

Contractual

Accreditation	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$5,000	\$6,308	\$4,500

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

Animal Control	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$0	\$105	\$4,000

Accounts for animal control services.

Cadet Program	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$500	\$0	\$0

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

Grant Writing Services	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$9,500	\$9,500	\$0

Accounts for grant writing services primarily with Administrative Consulting Specialists. In 2023-2024, the Village Administrator's Office will account for grant writing services.

Contractual (cont'd)

Copy Services	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$3,600	\$10,173	\$3,600

Accounts for copy services for the Police Department.

Document Storage / Scanning	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$5,000	\$0	\$0

Accounts for document scanning services for the Police Department.

EDP Equipment / Software	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$3,200	\$2,000	\$3,000

Accounts for annual software purchases within the Police Department.

EDP Licenses	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$33,520	\$30,000	\$37,000

Accounts for the following software licenses:

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	\$1,900	\$1,900
PlanIT Schedule Software	1	\$1,600	\$1,600
Beast Annual Software	1	\$2,350	\$2,350
Frontline	1	\$1,600	\$1,600
Nixle	1	\$4,820	\$4,820
Word Systems Annual Fee	1	\$1,900	\$1,900
Training Tracker	1	\$1,500	\$1,500
Law Enforcement Training LLC	27	\$1,500	\$1,500
CALEA	1	\$4,650	\$4,650
Miscellaneous	1	\$2,000	\$2,000

Employee Recognition	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$5,000	\$5,000	\$5,000

Accounts for employee recognition within the Police Department.

Equipment Maintenance	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$2,500	\$0	\$0

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

Contractual (cont'd)

Legal Services	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$25,000	\$25,000	\$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	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$61,055	\$61,055	\$42,100

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	27	\$200	\$200
DuPage Chiefs x 2, IL Chiefs x 2 IACP x 2, PERF, FBINAA	3	\$1,500	\$1,500
Juvenile Officer's Association	4	\$80	\$80
CourtSmart online training \$70 per officer	27	\$1,890	\$1,890
DuMeg	1	\$13,500	\$13,500
DuPage Children's Center	1	\$3,000	\$3,000
NEMERT	27	\$2,800	\$2,800
I-PAC	1	\$100	\$100
Notary	27	\$1,700	\$1,700
Thomson Reuters-Clear	27	\$6,000	\$6,000
Arson Invest	1	\$275	\$275
Wellness program	1	\$6,000	\$6,000
TLO Investigative software	1	\$3,000	\$3,000
Miscellaneous	1	\$2,000	\$2,000

Firing Range	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$5,000	\$7,000	\$5,000

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

Fuel / Mileage / Wash	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$72,000	\$116,354	\$75,000

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

Internet / Website Hosting	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$24,000	\$24,000	\$25,000

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

Contractual (cont'd)

Maintenance	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$116,500	\$35,000	\$30,000

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

Nicor Gas	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$5,000	\$6,000	\$6,000

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

Other Professional Service	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
			\$42,000

This is a new line item within the Police Department for the annual cost of Flock services.

Postage & Meter	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$4,200	\$4,000	\$4,100

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	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$4,000	\$3,800	\$2,500

Accounts for printing arrest jackets, WBPD forms, and maps for the Police Department. The 2023-2024 proposed budget is based on a three-year average.

Radio Dispatching	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$320,000	\$305,173	\$340,773

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	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$318,000	\$390,000	\$390,000

Accounts for red light enforcement cameras (RLCs) are 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	2023-2024 Budget
Adjudicator	\$6,000
Camera Fees	\$275,000
ComEd	\$2,000
Miscellaneous Fee	\$35,000

Contractual (cont'd)

Sanitary	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$1,000	\$1,000	\$1,000

Accounts for sewer maintenance charges with DuPage County.

Telephone	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$25,000	\$25,000	\$25,000

Accounts for FirstNet services and phones for Police Department personnel.

Training	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$35,206	\$15,000	\$30,000

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

	Qty,	Unit Training Cost	Subtotal Training Cost	Unit Travel Cost	Subtotal Travel Cost	Total Travel & Training Cost
Police Training Institute	1	\$7,434		\$186		\$186
NEMERT per year	Varies	Varies	Varies	Varies	Varies	\$30,000
Northwestern Staff & Command	1	\$4,500		Varies		Varies
College of DuPage training	Varies	Varies	Varies	Varies	Varies	
Miscellaneous	1	\$3,000		Varies		\$3,000

Tuition Reimbursement	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$15,000	\$5,000	\$5,000

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	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$47,000	\$25,000	\$36,000

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	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$25,000	\$20,000	\$20,000

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

Building Maintenance Supplies	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$2,000	\$500	\$1,000

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

Commodities (cont'd)

Commodities	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$5,000	\$5,000	\$7,000

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

Jail Supplies	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$2,000	\$1,000	\$2,000

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

Operating Equipment	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$37,000	\$42,500	\$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	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$2,000		\$1,000

Accounts for variable spending related to confidential operations.

Contingencies	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$5,000		\$5,000

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

Public Works

Public Works Foreman

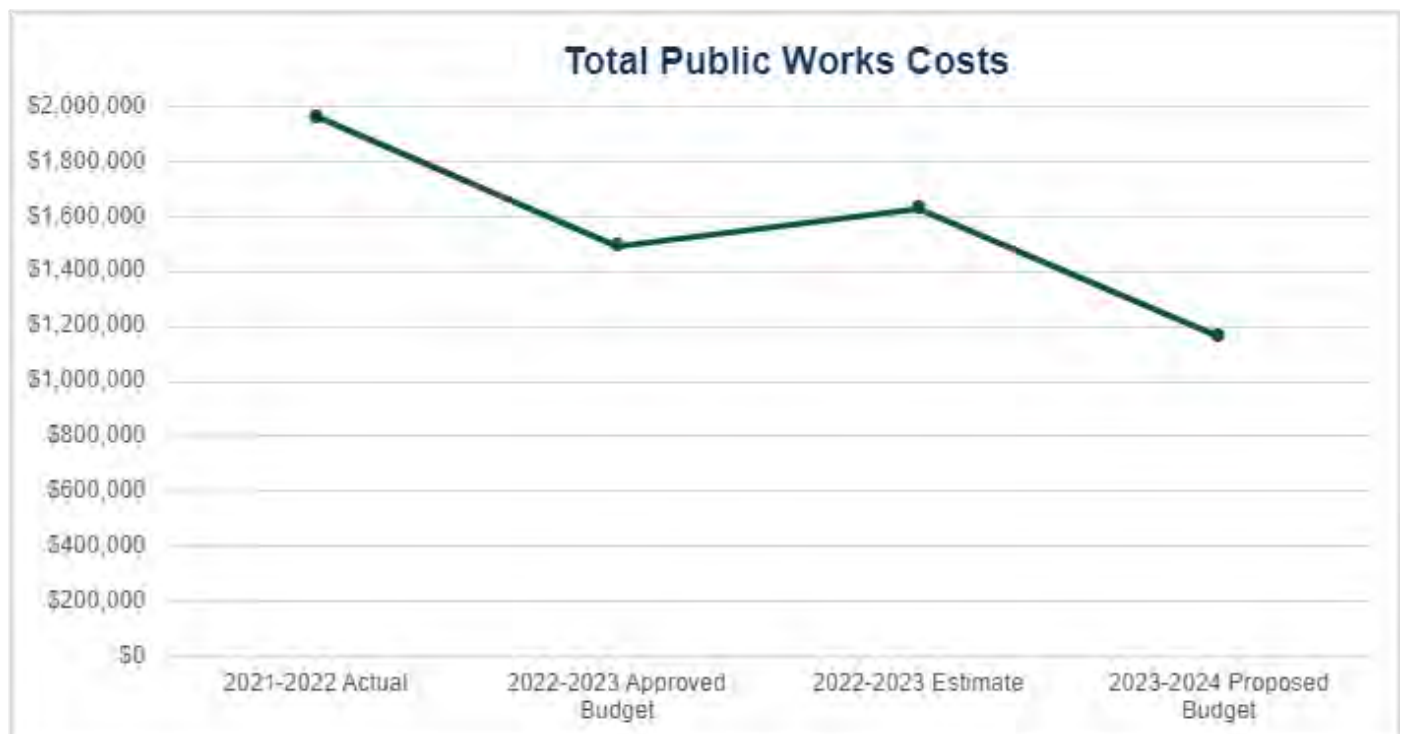
Public Works Laborers





Public Works Summary Costs

	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
Personnel	\$255,415	\$242,816	\$258,863	\$263,719	\$4,856
Contractual	\$1,479,254	\$1,224,878	\$1,346,564	\$873,900	-\$472,664
Commodities	\$30,785	\$24,250	\$24,000	\$25,000	\$1,000
Capital Maintenance	\$198,335	\$500		\$500	\$500
TOTAL	\$1,963,789	\$1,492,444	\$1,629,427	\$1,163,119	-\$466,308



Public Works

Line-Item Detail

Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
PERSONNEL						
	Regular Salaries	\$128,521	\$147,313	\$125,831	\$135,019	\$9,188
	Part-Time Salaries	\$9,535	\$15,000	\$13,266	\$15,000	\$1,734
	Overtime Salaries	\$28,659	\$9,900	\$35,000	\$25,000	-\$10,000
	FICA Payments	\$12,356	\$11,063	\$9,525	\$12,356	\$2,831
	IMRF Payments	\$35,241	\$28,025	\$29,240	\$35,241	\$6,001
	Insurance	\$41,103	\$31,514	\$46,000	\$41,103	-\$4,897
TOTAL PERSONNEL		\$255,415	\$242,815	\$258,862	\$263,719	\$4,857
Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
CONTRACTUAL						
01-35-755-284	Brush Pickup	\$36,900	\$37,400	\$37,400	\$37,400	\$0
01-35-745-207	Electricity - Street Lights	\$23,233	\$21,378	\$26,000	\$27,500	\$1,500
01-35-750-290	Equipment Rental	\$3,915	\$3,060	\$2,500	\$3,000	\$500
01-35-720-245	Engineering Review	\$89,216	\$25,000	\$20,000	\$5,000	-\$15,000
01-35-710-307	Fees / Dues / Subscriptions	\$100	\$1,320	\$1,000	\$1,200	\$200
01-35-710-303	Fuel / Mileage / Wash	\$10,885	\$9,579	\$13,840	\$12,000	-\$1,840
01-35-715-225	Internet / Website Hosting Services	\$1,452	\$1,500	\$4,933	\$4,500	-\$433
01-35-755-332	J.U.L.I.E. (Locates)	\$1,789	\$2,587	\$2,587	\$2,650	\$63
01-35-750-286	Jet Cleaning Culvert Services	\$38,865	\$23,530	\$32,000	\$35,000	\$3,000
01-35-755-281	Landscaping Maintenance	\$45,565	\$60,000	\$160,000	\$95,000	-\$65,000
01-35-725-410	Maintenance	\$121,135	\$96,000	\$120,000	\$86,000	-\$34,000
01-35-760-259	Mosquito Abatement	\$44,163	\$37,550	\$37,550	\$37,550	\$0
01-35-725-415	Nicor Gas	\$6,331	\$3,000	\$3,000	\$3,200	\$200
01-35-715-307	Other Professional Service		\$50,000	\$0	\$0	\$0
01-35-760-258	Pest Control	\$0	\$1,000	\$1,000	\$1,000	\$0
01-35-710-311	Postage & Meter Rent	\$766	\$1,500	\$1,500	\$2,000	\$500
01-35-710-302	Printing and Publishing	\$1,241	\$750	\$1,241	\$750	-\$491
01-35-755-331	Salt	\$84,741	\$85,000	\$63,500	\$0	-\$63,500
01-35-725-417	Sanitary User Charge	\$91	\$250	\$400	\$450	\$50



Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
01-35-740-287	Snow Removal Contract	\$161,092	\$140,000	\$120,000	\$120,000	\$0
01-35-720-230	Special Projects	\$0	\$35,000	\$35,000	\$0	-\$35,000
01-35-750-381	Storm Water Improvements	\$166,531	\$115,000	\$155,000	\$90,000	-\$65,000
01-35-765-685	Street Improvements	\$268,110	\$206,250	\$225,000	\$175,000	-\$50,000
01-35-740-290	Street Sweeping Services	\$0	\$6,313	\$6,313	\$7,000	\$687
01-35-710-201	Telephones	\$2,676	\$2,200	\$2,200	\$2,500	\$300
01-35-745-224	Traffic Signals	\$6,345	\$7,200	\$7,200	\$7,200	\$0
01-35-710-304	Training	\$2,715	\$5,610	\$5,500	\$5,500	\$0
01-35-750-338	Tree Maintenance	\$358,592	\$200,000	\$260,000	\$110,000	-\$150,000
01-35-710-345	Uniforms	\$2,805	\$1,900	\$1,900	\$2,500	\$600
TOTAL CONTRACTUAL		\$1,479,254	\$1,179,877	\$1,346,564	\$873,900	-\$472,664
Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
COMMODITIES						
01-35-710-301	Office Supplies	\$863	\$750	\$500	\$500	\$0
01-35-710-401	Operating Supplies & Equipment	\$5,862	\$12,000	\$12,000	\$15,000	\$3,000
01-35-755-333	Road Signs	\$18,592	\$10,000	\$10,000	\$8,000	-\$2,000
01-35-755-300	Emergency Equipment	\$5,468	\$1,500	\$1,500	\$1,500	\$0
TOTAL COMMODITIES		\$30,785	\$24,250	\$24,000	\$25,000	\$1,000
Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed
CAPITAL MAINTENANCE						
01-35-715-212	EDP Equipment	\$4,761	Moved to CIP			\$0
01-35-710-405	Furniture & Office Equipment	\$455	\$500	\$0	\$500	\$500
01-35-755-401	Operating Equipment	\$106,108	Moved to CIP			\$0
01-35-765-625	Vehicles - New & Other	\$86,556	Moved to CIP			\$0
01-35-765-640	Village Entry Signs	\$455	Moved to CIP			\$0
TOTAL CAPITAL MAINTENANCE		\$198,335	\$500	\$0	\$500	\$500

Public Works

Line-Item Description

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

Personnel

Salaries	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$147,313	\$125,831	\$136,019

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

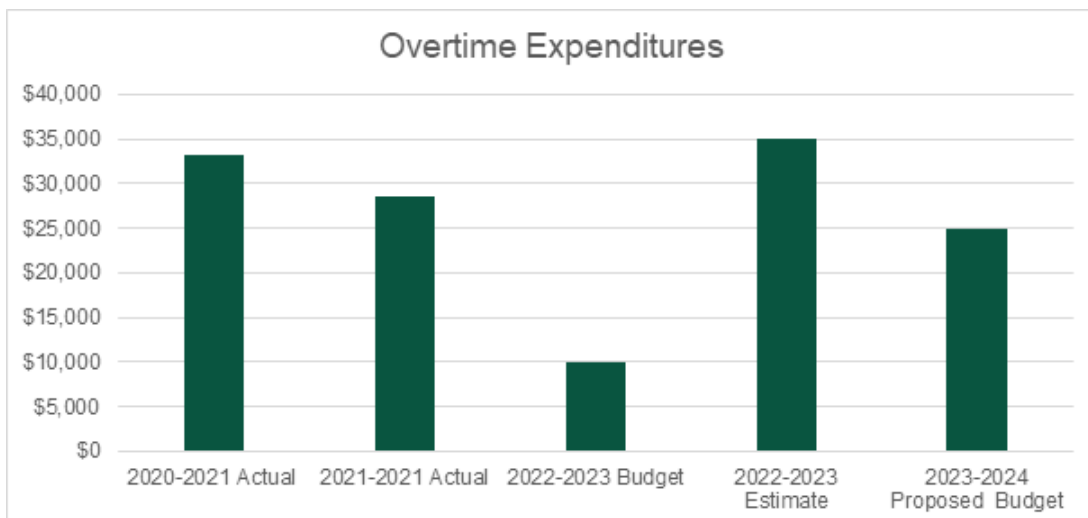
Salary Allocation by Fund		
Position	General Fund	Business Improvement Fund
Public Works Foreman	45%	55%
Public Works Laborers (5)	45%	55%
Seasonal Help	45%	55%

Part-Time Salaries	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$15,000	\$13,266	\$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	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$9,900	\$35,000	\$25,000

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



Personnel (cont'd)

FICA Payments	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$11,063	\$9,525	\$12,356

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	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$28,025	\$29,240	\$35,241

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

Insurance	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$31,514	\$46,000	\$41,103

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.

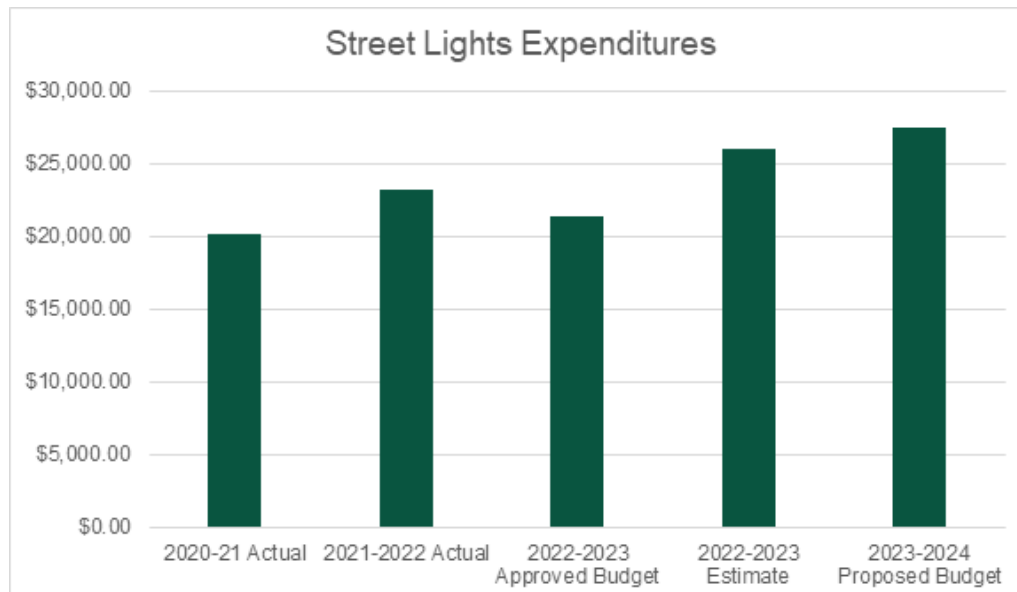
Contractual

Brush Pick Up	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$37,400	\$37,400	\$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 - Streetlights	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$21,378	\$26,000	\$27,500

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



Contractual (cont'd)

Equipment Rental	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$3,060	\$2,500	\$3,000

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.

Engineering Review	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$25,000	\$20,000	\$5,000

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

Fees / Dues / Subscriptions	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$1,320	\$1,000	\$1,200

Accounts for the Public Works department's 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 Association (APWA) membership	1	\$170	\$170
Suburban Tree Consortium	1	\$575	\$575
Illinois Public Works Mutual Aid	1	\$100	\$100
CDL Renewal	4	\$65	\$325

Fuel / Mileage / Wash	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$9,579	\$12,000	\$12,000

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

Internet / Website Hosting	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$1,500	\$4,933	\$4,500

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

J.U.L.I.E. (Locates)	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$2,587	\$2,587	\$2,650

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

Jet Cleaning Services	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$23,530	\$32,000	\$35,000

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

Contractual (cont'd)

Landscape Maintenance	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$60,000	\$160,000	\$165,000

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 rights-of-way, Kingery Highway, and the median.

Detail Information	2023-2024 Budget
Routine Maintenance	\$156,000
Special Projects / Time & Material	\$9,000

Maintenance	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$96,000	\$120,000	\$86,000

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

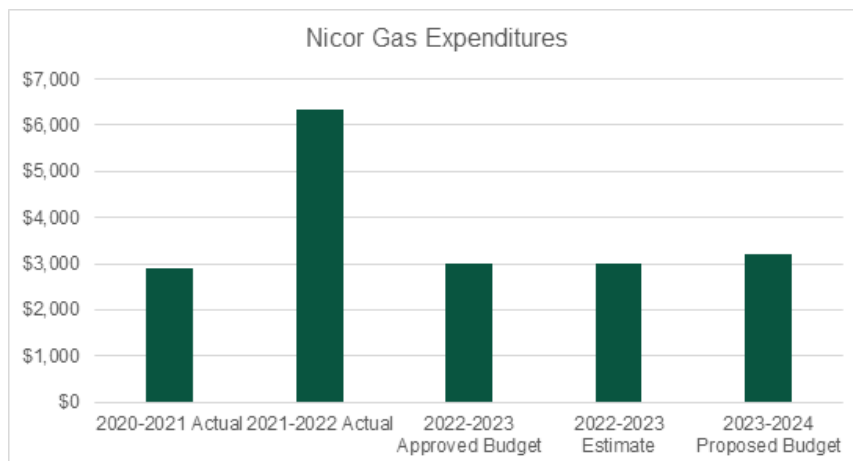
Detail Information	2023-2024 Budget
Garage	\$16,000
Public Works Building	\$35,000
Streetlights	\$5,000
Vehicles* (Split 50/50 with Water Fund)	\$25,000
TOTAL	\$86,000

Mosquito Abatement Services	2022-2023 Budget	2022-2023 Estimate	2023-2024 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	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$3,000	\$3,000	\$3,200

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



Contractual (cont'd)

Pest Control	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$1,000	\$1,000	\$1,000

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

Postage & Meter	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$1,500	\$1,500	\$2,000

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	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$750	\$1,241	\$750

Accounts for the cost to print snow routes and utility maps for the use of Public Works staff. The 2023-2024 budget is based on a three-year average.

Salt	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$85,000	\$63,500	\$0

Accounts for the cost to print snow routes and utility maps for the use of Public Works staff. In the 2023-24 budget, Salt will be expensed out of the Motor Fuel Tax account.

Year	Vendor	Tons	Unit Cost	Total Cost
2018/2019	Detroit Salt	700	\$67.15	\$47,005
2019/2020	Compass Minerals	800	\$82.96	\$66,368
2020/2021	Compass Minerals	1,040	\$81.13	\$84,375
2021/2022	Compass Minerals	1,040	\$81.13	\$84,375

Sanitary User Charge	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$250	\$400	\$450

Accounts for sewer maintenance charges with DuPage County.

Snow Removal Contract	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$140,000	\$100,000	\$130,000

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.

Special Projects	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$35,000	\$35,000	\$0

Staff has not identified any special projects for the 2023-24 budget.

Stormwater Improvements	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$115,000	\$155,000	\$90,000

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

Contractual (cont'd)

Street Improvements	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$206,250	\$225,000	\$175,000

Accounts for asphalt repair services, and 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 potholes using hot patch and cold patch. Apron patch from culvert repair	Repair of sidewalks, driveways, curbs	Limestone and topsoil for property restorations
Estimated costs (75% General fund / 25% Water Fund)	\$35,000	\$100,000	\$40,000

Street Sweeping	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$6,313	\$6,313	\$7,000

Accounts for annual street sweeping services with Lakeshore Recycling.

Telephones	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$2,200	\$2,200	\$2,500

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

Traffic Signals	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$7,200	\$7,200	\$7,200

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 Street & Clarendon Hills Road
Clarendon Hills Road & Plainfield Road
Kingery Highway and 67 th Street
Kingery Highway and 72 nd Court

Training	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$5,610	\$5,500	\$5,500

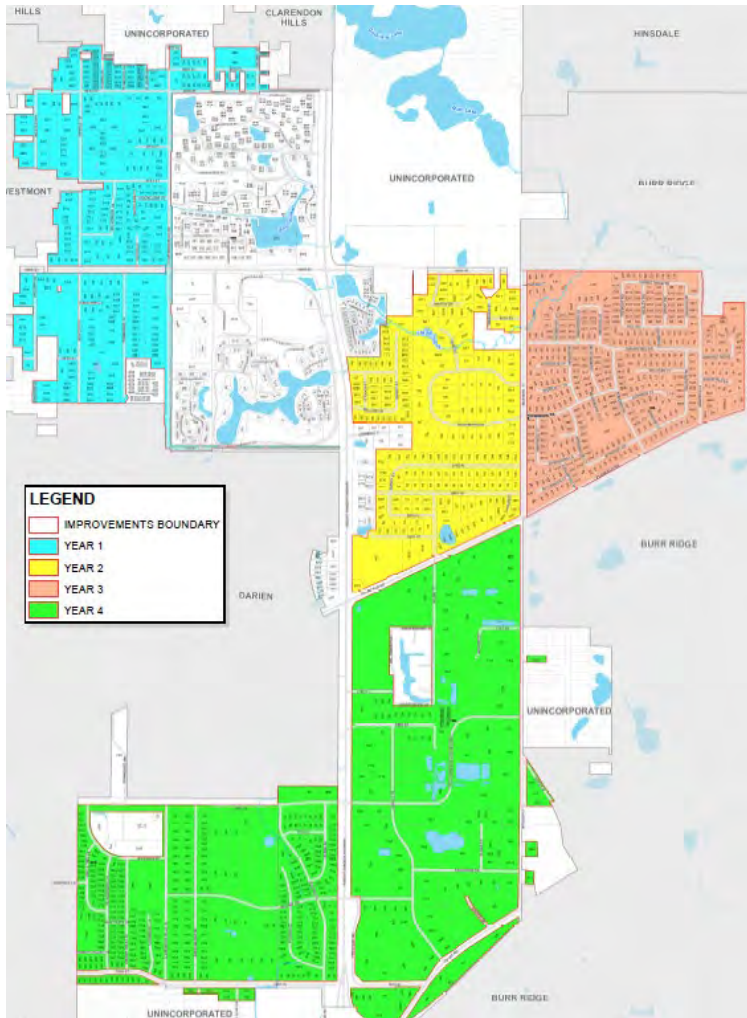
Accounts for employee development and professional development in specific areas. The training is imperative for employee development while increasing overall services to the organization and residents.

	Qty	Unit Training Cost	Subtotal Training Cost	Unit Travel Cost	Subtotal Travel Cost	Total Travel & Training Cost
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



Contractual (cont'd)

Tree Maintenance	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$200,000	\$260,000	\$110,000



Accounts for tree removal, stump removal, and tree trimming services with NJ Ryan. In the 2023-24 budget, staff will begin a programmatic approach for tree maintenance throughout the Village. This new approach will involve a four-year program for tree removal, stump removal, and tree trimming.

Detail Description	2023-2024 Proposed Budget
Tree and stump removal	\$35,000
Tree Trimming	\$45,000
Emergencies	\$40,000

Uniforms	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$1,900	\$1,900	\$2,500

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

	Qty	Unit Cost	Total Cost
Clothing	4	\$500	\$2,000
Boots	4	\$250	\$1,000
Personnel Protective Equipment	8	\$250	\$2,000

Commodities

Office Supplies	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$750	\$500	\$500

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

Operating Supplies and Equipment	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$12,000	\$12,000	\$15,000

Accounts for supplies for maintenance of facilities.

Road Signs	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$10,000	\$10,000	\$8,000

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	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$1,500	\$1,500	\$1,500

Accounts for emergency and unplanned equipment.

Capital Maintenance

Furniture	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$500	\$0	\$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, the Water Fund and grants.

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

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

Capital Improvement Program Five-Year Summary

Account Number	Sources	2023-2024 Budget	2024-2025 Budget	2025-2026 Budget	2026-2027 Budget	2027-2028 Budget
10-55-310-611	Grants	\$1,086,000	\$0	\$0	\$0	\$0
10-55-320-600	Motor Fuel Tax	\$0	\$250,000	\$400,000	\$250,000	\$250,000
10-55-320-601	Rebuild Illinois Bond	\$0	\$0	\$0	\$0	\$0
10-55-330-102	Transfer from Water Fund	\$0	\$0	\$94,000	\$475,000	\$1,125,000
10-55-330-101	Transfer from General Fund	\$2,609,100	\$2,058,000	\$2,218,000	\$700,000	\$700,000
	General Obligation Bond	\$2,550,000	\$1,060,000	\$850,000	\$850,000	\$850,000
10-55-330-112	<i>Tax Increment Financing*</i>	\$0	\$0	\$0	\$0	\$0
	Total Sources/Revenue	\$6,245,100	\$3,368,000	\$3,562,000	\$2,275,000	\$2,925,000

	Uses	2023-2024 Budget	2024-2025 Budget	2025-2026 Budget	2026-2027 Budget	2027-2028 Budget
	Design	\$50,000	\$0	\$0	\$0	\$0
	Road and Sidewalk Infrastructure	\$2,575,000	\$750,000	\$1,250,000	\$1,100,000	\$1,100,000
	Village Equipment	\$551,300	\$242,000	\$0	\$475,000	\$210,000
	Village Facilities	\$3,068,800	\$2,376,000	\$2,218,000	\$700,000	\$490,000
	Water Infrastructure	\$0	\$0	\$94,000	\$0	\$1,125,000
	Total Uses/Expenditures	\$6,245,100	\$3,368,000	\$3,62,000	\$2,275,000	\$2,925,000

2023-2024 CIP Line-Item Detail

<i>DESIGN</i>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2023-24 Costs
10-55-600-310	1	Willow Manor storm	Public Works	Drainage Improvements	General Obligation Bond	\$50,000

<i>ROAD AND SIDEWALK INFRASTRUCTURE</i>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2023-24 Costs
10-55-600-313	2	Gower sidewalk	Public Works	Expand sidewalk from Cherry Tree to Sheridan Drive	Transfer from General Fund	\$75,000
10-55-600-313	3	Executive Dr storm water	Public Works	Storm water improvements	General Obligation Bond	\$2,500,000

<i>VILLAGE EQUIPMENT</i>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2023-24 Costs
10-55-600-315	4	Message Boards	Parks & Recreation	Installation of 9 message boards throughout all of the Village parks	Transfer from General Fund	\$8,500
10-55-600-316	5	Ballistic Shield Replacement	Police Department	Ballistic Shield Replacement	Transfer from General Fund	\$6,800
10-55-600-317	6	Evidence Room Server	Police Department	Evidence Room Server	Transfer from General Fund	\$15,000
10-55-600-319	8	Adams St LED	Public Works	Replace outdated streetlights	Transfer from General Fund	\$85,000
	10	Handguns	Police Department	New department issued handguns		\$100,000
	11	Vehicles	Police Department	New squad vehicles (Ford Interceptors)		\$136,000
	12	Traffic Signals	Public Works	67th Street & Clarendon Hills Road traffic signal with Darien		\$200,000



<i>VILLAGE FACILITIES</i>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2023-24 Costs
10-55-600-326	10	Midway Park Upgrade	Parks & Recreation	Pickleball courts, parking lot	Transfer from General Fund	\$1,800,000
10-55-600-327	11	Borse Park Improvements	Parks & Recreation	Phase I - Stormwater Project & Bandshell Improvement	Split with ARPA and General Fund	\$1,100,000
10-55-600-328	12	Creekside Park Improvements	Parks & Recreation	Replacement of three bridges	Transfer from General Fund	\$150,000
10-55-600-329	13	Signage Training Room	Police Department	Signage Training Room	Transfer from General Fund	\$12,000
10-55-600-330	14	Police Department Parking Lot - Sealcoating	Public Works	Sealcoating the parking lot at the Police Department	Transfer from General Fund	\$6,800

<i>WATER INFRASTRUCTURE</i>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2023-24 Costs

2023-2024 CIP Line-Item Description

Design \$50,000

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.

- Willow Manor Storm Drainage Improvements - \$50,000

Road and Sidewalk Infrastructure \$2,575,000

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

- Gower Sidewalk Project, the installation of a sidewalk on the east side of Cherry Tree Ln to Sheridan Dr. - \$75,000
- Executive Drive Stormwater Project, the installation of stormwater trapping materials under Executive Dr to prevent flooding during major rain events. - \$2,500,000

Village Equipment \$551,300

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

- Parks Message Boards - \$8,500
- Ballistic Shield Replacement - \$6,800
- Evidence Room Server - \$15,000
- Adams St LED Lights - \$85,000
- New Department Issued Handguns - \$100,000
- New Squad Vehicles (Ford Interceptors) – \$136,000
- 67th St Traffic Signal – \$200,000

Village Facilities \$3,068,800

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

- Midway Park Upgrade - \$1,800,000
- Borse Park Improvements- \$1,100,000
- Creekside Park Improvements - \$150,000
- Police Training Room Signage- \$12,000
- Police Department Parking Lot Seal Coating - \$6,800

Water Infrastructure \$0

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

2024-2025 CIP Line-Item Detail

<i>DESIGN</i>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2024-25 Costs

<i>ROAD AND SIDEWALK INFRASTRUCTURE</i>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2024-25 Costs
	1	Sidewalk Improvement	Public Works	Eleanor to Clarendon Hills Road along 79th Street	General Obligation Bond	\$500,000
	2	Road Resurfacing	Public Works	Road Program based on the Pavement Assessment	Motor Fuel Tax	\$250,000

<i>VILLAGE EQUIPMENT</i>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2024-25 Costs
	3	Equipment Replacement	Police	New Holsters	Transfer from General Fund	\$7,000
	4	Willow Pond Pier	Parks	Upgrading the pier at Willow Pond	Transfer from General Fund	\$125,000
	5	Vehicle Replacement	Public Works	Replace F350	Transfer from General Fund	\$55,000
	6	Vehicle Replacement	Public Works	Replace 2016 F250	Transfer from General Fund	\$55,000

<i>VILLAGE FACILITIES</i>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2024-25 Costs
	7	I55 Storm Line	Public Works	Replace damaged pipe under I55	General Obligation Bond	\$560,000
	8	Borse Park Improvement Project	Parks	Phase II of Borse Park Upgrade	Transfer from General Fund	\$1,740,000
	9	Message Boards	Parks	Replacement of three bridges	Transfer from General Fund	\$1,000
	10	Public Works Shop Upgrade	Public Works	Seal concrete shop floors	Transfer from General Fund	\$75,000

<i>WATER INFRASTRUCTURE</i>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2024-25 Costs

2025-2026 CIP Line-Item Detail

<i>DESIGN</i>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2025-26 Costs

<i>ROAD AND SIDEWALK INFRASTRUCTURE</i>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2025-26 Costs
	1	Willow Manor Drainage Improvement	Public Works	Drainage improvements	General Obligation Bond	\$850,000
	2	Road Resurfacing Program	Public Works	Road resurfacing – Lane Circle, Adams Street	Motor Fuel Tax	\$400,000

<i>VILLAGE EQUIPMENT</i>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2025-26 Costs

<i>VILLAGE FACILITIES</i>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2025-26 Costs
	3	Borse Park Improvement Project	Parks	Phase III of the Borse Park improvement project	Transfer from General Fund	\$2,218,000

<i>WATER INFRASTRUCTURE</i>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2025-26 Costs
	4	Chatelain Court Loop Improvement Project	Public Works	Water infrastructure upgrade on Chatelain Court	Transfer from Water Fund	\$94,000

2026-2027 CIP Line-Item Detail

<i>DESIGN</i>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2026-27 Costs

<i>ROAD AND SIDEWALK INFRASTRUCTURE</i>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2026-27 Costs
	1	Willow Manor Drainage Improvement	Public Works	Drainage improvements	General Obligation Bond	\$850,000
	2	Road Resurfacing Program	Public Works	Road resurfacing –Adams Street, 69 th Street	Motor Fuel Tax	\$250,000

<i>VILLAGE EQUIPMENT</i>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2026-27 Costs
	3	Water Meter Replacement	Public Works	Replace all water meters and MTU	Transfer from Water Fund	\$475,000

<i>VILLAGE FACILITIES</i>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2026-27 Costs
	4	Farmingdale Terrace	Parks	Upgrade park equipment	Transfer from General Fund	\$200,000
	5	Creekside Park	Parks	Upgrade park equipment	Transfer from General Fund	\$300,000
	6	Prairie Trail Parking Lot	Parks	Prairie Trail parking lot resurfacing	Transfer from General Fund	\$200,000

<i>WATER INFRASTRUCTURE</i>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2026-27 Costs

2027-2028 CIP Line-Item Detail

<i>DESIGN</i>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2027-28 Costs

<i>ROAD AND SIDEWALK INFRASTRUCTURE</i>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2027-28 Costs
	1	Willow Manor Drainage Improvement	Public Works	Drainage improvements	General Obligation Bond	\$850,000
	2	Road Resurfacing Program	Public Works	Road resurfacing – 68 th Place and Caitlin	Motor Fuel Tax	\$250,000

<i>VILLAGE EQUIPMENT</i>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2027-28 Costs
	3	Officer Safety	Police	VR training simulator	Transfer from General Fund	\$100,000
	4	Vehicle Replacement	Public Works	Replace 2014 dump truck	Transfer from General Fund	\$110,000

<i>VILLAGE FACILITIES</i>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2027-28 Costs
	5	Farmingdale Parking Lot	Parks	Resurfacing project	Transfer from General Fund	\$120,000
	6	Waterford Tennis Court	Parks	Upgrade the Waterford tennis court	Transfer from General Fund	\$120,000
	7	Waterford Playground	Parks	Upgrade Waterford playground	Transfer from General Fund	\$250,000

<i>WATER INFRASTRUCTURE</i>						
Account Number	Project No.	Project Title	Dept / Division	Project Description	Fund	2027-28 Costs
	8	75 th Street Water Main Replacement	Public Works	Replace existing section of main and add new	Transfer from Water Fund	\$650,000
	9	Water Meter Replacement	Public Works	Replace all water meters and MTU	Transfer from Water Fund	\$475,000



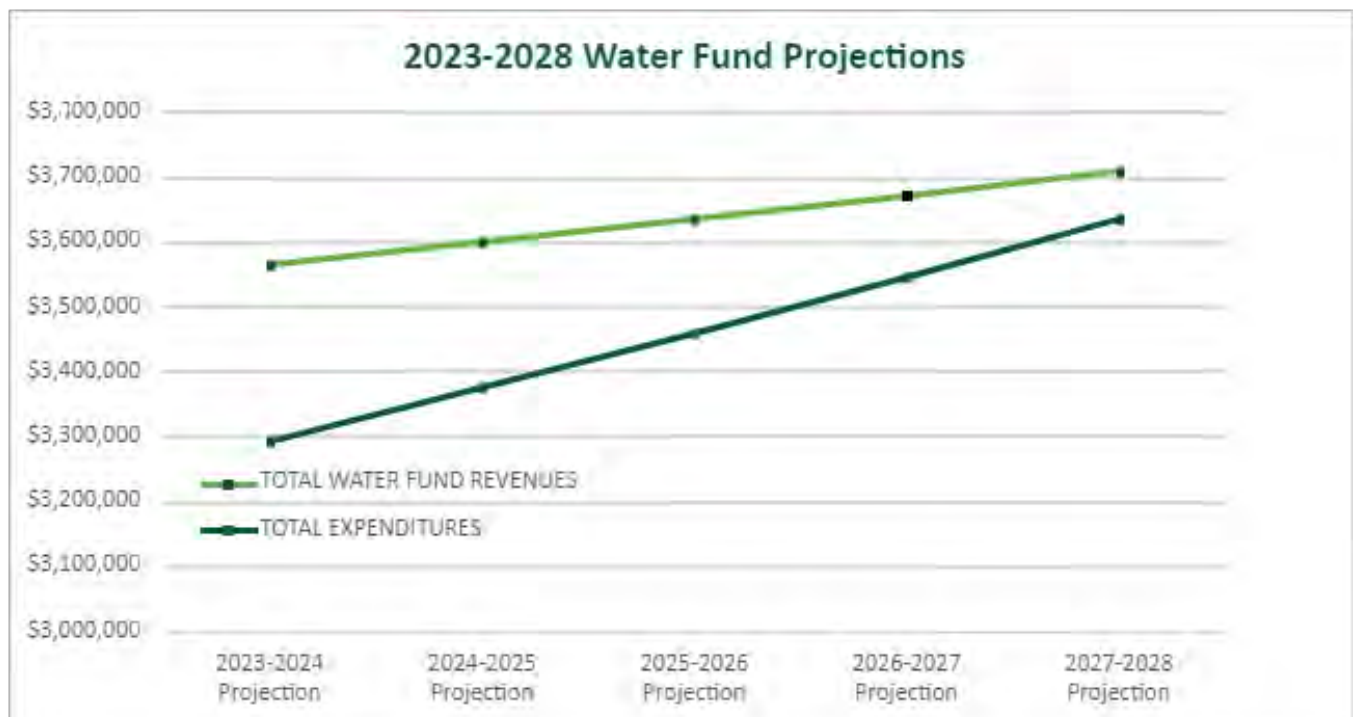
Water Fund

Summary

REVENUES					
	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22- 23 Estimate and 23-24 Proposed
Taxes	\$3,274,777	\$3,238,768	\$3,460,665	\$3,566,638	\$105,973
TOTAL WATER FUND REVENUES	\$3,274,777	\$3,238,768	\$3,460,665	\$3,566,638	\$105,973
EXPENDITURES					
	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22- 23 Estimate and 23-24 Proposed
Personnel	\$356,841	\$647,892	\$675,614	\$730,475	\$54,861
Contractual	\$2,927,403	\$2,436,860	\$2,286,679	\$2,278,991	-\$7,688
Commodities	\$86,995	\$107,600	\$106,200	\$108,324	\$2,124
Capital Maint / Debt Service	\$740,539	\$196,659	\$196,659	\$176,159	-\$20,500
Capital Improvement Program	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING	\$4,111,778	\$3,389,011	\$3,265,152	\$3,293,949	\$28,797
TOTAL EXPENDITURES	\$4,111,778	\$3,389,011	\$3,265,152	\$3,293,949	\$28,797

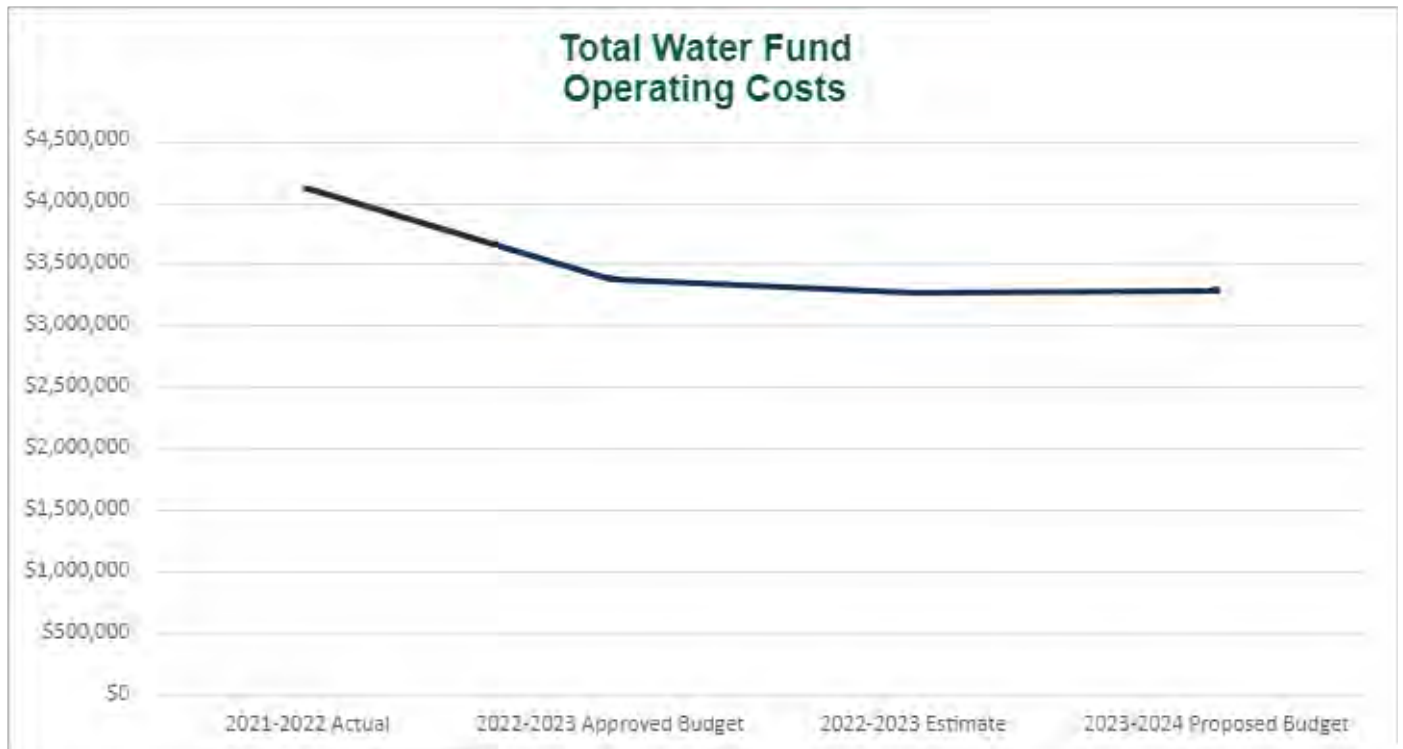
Water Fund Five-Year Projections

REVENUES					
	2023-2024 Projection	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection	2027-2028 Projection
Taxes	\$3,566,638	\$3,602,304	\$3,638,327	\$3,674,711	\$3,711,458
TOTAL WATER FUND REVENUES	\$3,566,638	\$3,602,304	\$3,638,327	\$3,674,711	\$3,711,458
EXPENDITURES					
	2023-2024 Projection	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection	2027-2028 Projection
Personnel	\$730,475	\$759,694	\$790,082	\$821,686	\$854,553
Contractual	\$2,276,841	\$2,324,571	\$2,371,063	\$2,418,484	\$2,466,854
Commodities	\$108,324	\$112,657	\$117,163	\$121,850	\$126,724
Capital Maint/Debt Service	\$176,159	\$179,682	\$183,276	\$186,941	\$190,680
Capital Improvement Program	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING	\$3,293,949	\$3,376,604	\$3,461,584	\$3,548,961	\$3,638,811
TOTAL EXPENDITURES	\$3,293,949	\$3,376,604	\$3,461,584	\$3,548,961	\$3,638,811
Deficit/Surplus	\$272,689	\$225,700	\$176,743	\$125,750	\$72,647
Fund Balance	\$2,611,084	\$2,836,784	\$3,013,528	\$3,139,277	\$3,211,924



Water Fund Summary Costs

	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed Budget
Personnel	\$356,841	\$647,892	\$675,614	\$730,475	-\$54,861
Contractual	\$2,927,403	\$2,436,860	\$2,286,679	\$2,278,991	\$9,188
Commodities	\$86,995	\$107,600	\$106,200	\$108,324	-\$2,124
Capital Maint.	\$740,539	\$196,659	\$196,659	\$176,159	\$20,500
TOTAL OPERATING	\$4,111,778	\$3,389,011	\$3,265,152	\$3,293,950	\$27,298



Water Fund

Line-Item Detail

Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed Budget
PERSONNEL						
	Regular Salaries	\$204,228	\$407,908	\$409,765	\$455,295	\$45,530
	Part-Time Salaries	\$8,537		\$18,500	\$20,000	\$1,500
	Overtime Salaries	\$36,092	\$31,879	\$35,000	\$30,000	-\$5,000
	FICA Payments	\$18,275	\$28,387	\$21,291	\$24,216	\$2,925
	IMRF Payments	\$47,810	\$46,198	\$55,589	\$52,715	-\$2,874
	Insurance	\$41,899	\$73,095	\$71,352	\$75,349	\$3,997
	Police Pension		\$60,426	\$64,117	\$72,900	\$8,783
TOTAL PERSONNEL		\$356,841	\$647,892	\$675,614	\$730,475	\$54,862
Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed Budget
CONTRACTUAL						
02-50-417-212	EDP Equipment / Software	\$14,962	\$0	\$0		\$0
02-50-417-263	EDP Licenses	\$2,052	\$16,200	\$5,000		-\$5,000
02-50-420-206	Electricity	\$18,592	\$18,000	\$9,500	\$7,500	-\$2,000
02-50-405-245	Engineering Services	\$23,444	\$15,000	\$20,000	\$10,000	-\$10,000
02-50-401-307	Fees Dues Subscriptions	\$847	\$1,400	\$1,250	\$14,150	\$12,900
02-50-401-309	Financial Services	\$0	\$96,480	\$96,480	\$99,374	\$2,894
02-50-401-303	Fuel / Mileage / Wash	\$5,421	\$12,000	\$5,000	\$5,000	\$0
02-50-401-312	Insurance - IRMA		\$93,373	\$0	\$0	\$0
02-50-417-306	IT Consulting	\$2,491	\$0	\$0	\$0	\$0
02-50-430-425	J. U. L. I. E. (Locates)	\$0	\$500			\$0
02-50-430-299	Landscaping - Other	\$1,003	\$0			\$0
02-50-430-276	Leak Survey Services	\$28,311	\$35,000	\$10,000	\$10,000	\$0
02-50-420-488	Maintenance - Pumps & Well	\$0	\$0			\$0
02-50-435-278	Meters Flow Testing Services	\$3,036	\$28,000			\$0
02-50-401-311	Postage & Meter Rent	\$4,614	\$0			\$0
02-50-401-302	Printing & Publishing	\$5,161	\$5,500			\$0
02-50-420-491	Pump Inspection & Repairs	\$0	\$23,500	\$1,000	\$1,000	\$0
02-50-420-575	Purchase Of Water	\$1,597,231	\$1,601,157	\$1,515,599	\$1,561,067	\$45,468



Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed Budget
02-50-410-501	Reimburse Overhead General Fund	\$691,875				\$0
02-50-420-362	Sampling Analysis	\$1,535	\$5,200	\$2,500	\$2,500	\$0
02-50-415-273	Self-Insurance - Deductible	\$0	\$4,000			\$0
02-50-401-310	Special Projects		\$35,000		\$18,400	\$18,400
02-50-430-280	Spoils Hauling Services		\$85,000	\$150,000	\$150,000	\$0
02-50-430-281	Street Improvements Services		\$68,750	\$115,000	\$90,000	-\$25,000
02-50-401-201	Telephones	\$5,461	\$4,400	\$4,000	\$4,000	\$0
02-50-401-304	Training	\$0	\$1,500	\$1,500	\$1,500	\$0
02-50-401-315	Uniforms		\$1,900	\$1,850	\$2,500	\$650
02-50-401-350	Vehicle Maintenance		\$19,000	\$45,000	\$45,000	\$0
02-50-430-277	Water Distribution Repairs / Maintenance	\$517,685	\$260,000	\$300,000	\$250,000	-\$50,000
02-50-425-474	Wellhouse Repairs / Maintenance	\$3,684	\$6,000	\$4,500	\$7,000	\$2,500
TOTAL CONTRACTUAL		\$2,927,403	\$2,436,860	\$2,286,679	\$2,278,991	-\$9,188
Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed Budget
COMMODITIES						
02-50-420-361	Chemicals	\$1,958	\$1,000			\$0
02-50-435-463	Maintenance - Meter Equipment	\$26	\$0	\$0	\$0	\$0
02-50-430-476	Material & Supplies - Distribution	\$74,571	\$55,000	\$75,000	\$60,000	-\$15,000
02-50-425-475	Materials & Supplies- Standpipe / Pumphouse	\$5,176	\$8,900	\$9,000	\$5,500	-\$3,500
02-50-435-462	Meter Replacement	\$785	\$18,000	\$5,000	\$15,000	\$10,000
02-50-435-461	New Metering Equipment	\$1,653	\$15,000	\$10,500	\$5,500	-\$5,000
02-50-401-301	Office Supplies	\$203	\$2,200	\$200	\$200	\$0
02-50-430-401	Operating Equipment	\$2,623	\$7,500	\$6,500	\$4,500	-\$2,000
TOTAL COMMODITIES		\$86,995	\$107,600	\$106,200	\$90,700	-\$15,500



Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed Budget
CAPITAL MAINTENANCE						
02-50-440-700	Capital Outlay - Capitalized	\$123,299	\$0	\$0		\$0
02-50-449-101	Depreciation Expense	\$271,516	\$0	\$0		\$0
02-50-440-694	Distribution System Replacement	\$37,330	\$75,000	\$75,000	\$55,000	-\$20,000
02-50-401-405	Furniture & Office Equipment	\$500	\$500	\$500		-\$500
02-50-449-102	Interest - Bond	\$8,885	\$8,964	\$8,964	\$8,964	\$0
02-50-449-105	Interest - IEPA Loan	\$13,393	\$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	\$106,109	\$0	\$0		\$0
02-50-900-112	Transfer To Debt Service - 2015	\$45,918	\$45,918	\$45,918	\$45,918	\$0
02-50-449-106	Principal - IEPA Loan	\$41,055	\$41,055	\$41,055	\$41,055	\$0
02-50-900-109	Transfer to Water Capital Improvement	\$92,534	\$0	\$0		
TOTAL CAPITAL MAINTENANCE		\$648,005	\$196,659	\$196,659	\$176,159	-\$20,500

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	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$407,908	\$409,765	\$455,295

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

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

Personnel (cont'd)

Overtime Salaries	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$31,879	\$35,000	\$30,000

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	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$28,387	\$21,291	\$24,216

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	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$46,198	\$55,589	\$52,715

Accounts for a portion of the employer's share of the Illinois Municipal Retirement Fund (IMRF) pension contributions. The fund allocation is identical to Regular Salaries.

Insurance	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$73,095	\$71,352	\$75,349

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.

Police Pension	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$60,426	\$64,117	\$72,900

Accounts for a portion of the Police Pension costs.

Contractual

EDP Licenses	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$16,200	\$5,000	\$0

Accounts for the annual software purchases for Aclara. For the 2023-2024 Budget, Aclara has been consolidated into the Fees, Dues, and Subscriptions line item.

Electricity	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$18,000	\$9,500	\$7,500

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

Contractual (cont'd)

Engineering Services	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$15,000	\$20,000	\$10,000

Accounts for the outsourced engineering services under the Village's outsourced engineer:

Vendor	Services
Novotny Engineering	Village Engineering Services

Fees / Dues / Subscriptions	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$1,400	\$1,250	\$14,150

Accounts for the Public Works department's 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	\$1,250	\$1,250
Aclara	1	\$12,900	\$12,900

Financial Services	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$96,480	\$96,480	\$99,374

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

Fuel / Mileage / Wash	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$12,000	\$5,000	\$5,000

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

Insurance - IRMA	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$93,373	\$0	\$0

Accounts for the annual premium for insurance services with IRMA. The Village has elected to use reserves for fiscal year 2023-2024.

Leak Survey Services	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$35,000	\$10,000	\$10,000

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

Pump Inspection and Repairs	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$23,500	\$1,000	\$1,000

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

Contractual (cont'd)

Purchase of Water	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$1,601,157	\$1,515,599	\$1,561,067

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

Sampling Analysis Services	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$5,200	\$2,500	\$2,500

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

Special Projects	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$35,000		\$18,400

This line item accounts for staff-identified special projects. Below is the special project for Public Works.

Description	Cost
Leak Detection Program	\$18,400

Spoil Hauling Services	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$85,000	\$150,000	\$150,000

Accounts for the hauling of spoil from street sweeping and street excavations. The budgeted amount is based on a three-year average.

Street Improvement Services	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$68,750	\$115,000	\$90,000

Accounts for asphalt repair services and 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	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$4,400	\$4,000	\$4,000

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

Contractual (cont'd)

Training	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$1,500	\$1,500	\$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
Miscellaneous	1	\$50	\$50	-	-	\$50

Uniforms	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$1,900	\$1,850	\$2,500

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

	Qty	Unit Cost	Total Cost
Clothing	4	\$500	\$2,000
Boots	4	\$250	\$1,000
Personnel Protective Equipment	8	\$250	\$2,000

Vehicle Maintenance	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$19,000	\$45,000	\$45,000

Accounts for vehicle maintenance on an as-needed basis.

Water Distribution Repairs / Maintenance	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$260,000	\$300,000	\$250,000

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

Wellhouse Repairs / Maintenance	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$6,000	\$4,500	\$7,000

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

Commodities

Material and Supplies – Water Distribution	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$55,000	\$75,000	\$60,000

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

Commodities (cont'd)

Material and Supplies – Standpipe / Pumphouse	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$8,900	\$9,000	\$5,500

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

Meter Replacement	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$18,000	\$5,000	\$15,000

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

New Metering Equipment	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$15,000	\$10,500	\$5,500

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

Office Supplies	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$2,200	\$200	\$200

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

Operating Equipment	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$7,500	\$6,500	\$4,500

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	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$75,000	\$75,000	\$55,000

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

Furniture	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$500	\$500	

Accounts for furniture replacements throughout the fiscal year.

Interest – Bond	2022-2023 Budget	2022-2023 Estimate	2023-2024 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.

Capital Maintenance / Debt Service (cont'd)

Interest – IEPA Loan	2022-2023 Budget	2022-2023 Estimate	2023-2024 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	2022-2023 Budget	2022-2023 Estimate	2023-2024 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.

Principal – IEPA Loan	2022-2023 Budget	2022-2023 Estimate	2023-2024 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.

Transfer to Debt Service – 2015 Loan	2022-2023 Budget	2022-2023 Estimate	2023-2024 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.



Business District Fund

Fund Summary

REVENUES					
	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22- 23 Estimate and 23-24 Proposed Budget
TAXES	\$630,963	\$631,250	\$619,278	\$625,471	\$6,193
TOTAL BUSINESS DISTRICT FUND REVENUES	\$630,963	\$631,250	\$619,278	\$625,471	\$6,193
EXPENDITURES					
	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22- 23 Estimate and 23-24 Proposed Budget
Personnel	\$0	\$104,151	\$104,151	\$108,852	\$4,701
Contractual	\$69,483	\$72,965	\$447,240	\$179,698	-\$267,722
Commodities	\$0	\$0			\$0
Capital Maint	\$0	\$0			
TOTAL BUSINESS DISTRICT FUND EXPENDITURES	\$69,483	\$177,116	\$551,391	\$288,550	-\$263,021
SURPLUS/DEFICIT	\$561,480	\$454,134	\$67,707	\$336,920	
FUND BALANCE	\$2,734,404	\$3,188,538	\$2,802,111	\$3,139,031	

Business District Fund

Line-Item Detail

Account Number	Category	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed Budget
PERSONNEL						
	Regular Salaries		\$73,692	\$73,692	\$76,209	\$2,517
	Part-Time Salaries		\$0	\$0	\$0	\$0
	Overtime Salaries		\$0	\$0	\$0	\$0
	IMRF Pension		\$15,197	\$15,197	\$15,389	\$192
	FICA Payments		\$5,489	\$5,489	\$5,959	\$470
	Health Insurance		\$9,773	\$9,773	\$11,295	\$1,522
TOTAL PERSONNEL		\$0	\$104,151	\$104,151	\$108,852	\$4,701
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						
15-15-401-242	Legal Fees	\$1,518	\$5,000	\$25,000	\$5,000	-\$20,000
15-15-455-513	Sales Tax Rebate - Town Center	\$64,698	\$64,698	\$64,698	\$64,698	\$0
15-15-455-514	Sales Tax Rebate - PFM		\$0	\$357,722	\$110,000	-\$247,722
15-15-745-224	Traffic Maintenance Signals	\$3,267	\$3,267	\$0	\$0	\$0
TOTAL CONTRACTUAL		\$69,483	\$72,965	\$447,420	\$179,698	-\$267,722
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						
TOTAL COMMODITIES		\$0	\$0	\$0	\$0	\$0
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 / Software					\$0
TOTAL CAPITAL MAINTENANCE		\$0	\$0	\$0	\$0	\$0

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	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$73,692	\$73,692	\$76,209

Accounts for the following salary expenses:

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

FICA Payments	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$5,489	\$5,489	\$5,959

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

IMRF Pension	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$15,197	\$15,197	\$15,389

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

Insurance	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$9,773	\$9,773	\$11,295

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

Contractual

Legal Fees	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$5,000	\$25,000	\$5,000

Accounts for litigation services related to the Business District Fund.

Contractual (cont'd)

Sales Tax Rebate – Town Center	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$64,698	\$64,698	\$64,698

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

Sales Tax Rebate – PFM	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$0	\$357,722	\$110,000

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

Traffic Maintenance Signals	2022-2023 Budget	2022-2023 Estimate	2023-2024 Budget
	\$3,267	\$0	\$0

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



Motor Fuel Tax Fund (MFT)

Summary

REVENUES					
	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22- 23 Estimate and 23-24 Proposed Budget
MFT Taxes	\$339,920	\$341,732	\$357,000	\$334,229	-\$22,771
Bond/Grant	\$93,803	\$93,803	\$93,803	\$0	-\$93,803
Investment Income	\$250	\$250	\$250	\$250	\$0
TOTAL REVENUES	\$433,973	\$435,785	\$451,053	\$334,479	-\$116,574
EXPENDITURES					
	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22- 23 Estimate and 23-24 Proposed Budget
Contractual (Engineering & Construction)	\$489,305	\$740,000	\$847,937	\$130,000	-\$717,937
TOTAL EXPENDITURES	\$489,305	\$740,000	\$847,937	\$130,000	-\$717,937
MFT FUND BALANCE	\$424,290	\$276,022	\$353,860	\$558,089	
RIB FUND BALANCE	\$281,410	\$219,016	\$48,510	-\$107,687	



G.O. Bond 2022

Summary

REVENUES					
	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed Budget
2022 A Bond				\$2,600,000	\$2,600,000
2022 B Bond				\$330,000	\$330,000
					\$0
TOTAL REVENUES	\$0	\$0	\$0	\$2,930,000	\$2,930,000
EXPENDITURES					
	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22-23 Estimate and 23-24 Proposed Budget
Design				\$100,000	\$100,000
Executive Drive Project				\$2,500,000	\$2,500,000
Other Professional Services				\$330,000	\$330,000
					\$0
					\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$2,930,000	\$2,930,000



Opportunity Reserve Fund

Summary

REVENUES				
	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22- 23 Estimate and 23-24 Proposed Budget
General Fund Transfer	\$0	\$6,100,000	\$0	-\$6,100,000
TOTAL REVENUES	\$0	\$6,100,000	\$0	-\$6,100,000
EXPENDITURES				
	2022-2023 Approved Budget	2022-2023 Estimate	2023-2024 Proposed Budget	Difference between 22- 23 Estimate and 23-24 Proposed Budget
				\$0
				\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0