



2024 Proposed Budget

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Village of Wilmette

2024 Budget

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1200 WILMETTE AVENUE
WILMETTE, ILLINOIS 60091

Incorporated September 19, 1872
Council/Manager form of government
Home Rule Municipality
Area in square miles 5.4
Number of full-time equivalent employees 202

Elected Officials

Senta Plunkett – Village President

Kathy Dodd – Trustee

Stephen Leonard – Trustee

Kate Gjaja – Trustee

Justin Sheperd – Trustee

Gina Kennedy - Trustee

Gerry Smith – Trustee

Management Team

Michael Braiman

Village Manager

Jeff Stein

Assistant Village Manager/Corporation Counsel

Erik Hallgren

Assistant Village Manager

Sara Phyfer

Assistant to the Village Manager

John Adler

Community Development Director

Lisa Roberts

Deputy Community Development Director

Lucas Sivertsen

Assistant Community Development Director

Brigitte Berger-Raish

Engineering & Public Works Director

Guy Lam

Deputy Public Works Director

Dan Manis

Village Engineer

Nabil Quafisheh

Water Management Director

Tim Amorella

Assistant Water Management Director

Melinda Molloy

Finance Director

Olga Golubeva

Assistant Finance Director

Peter Skiles

Administrative Services Director

Brian Lambel

Fire Chief

Ryan Menzies

Deputy Fire Chief

Kyle Murphy

Police Chief

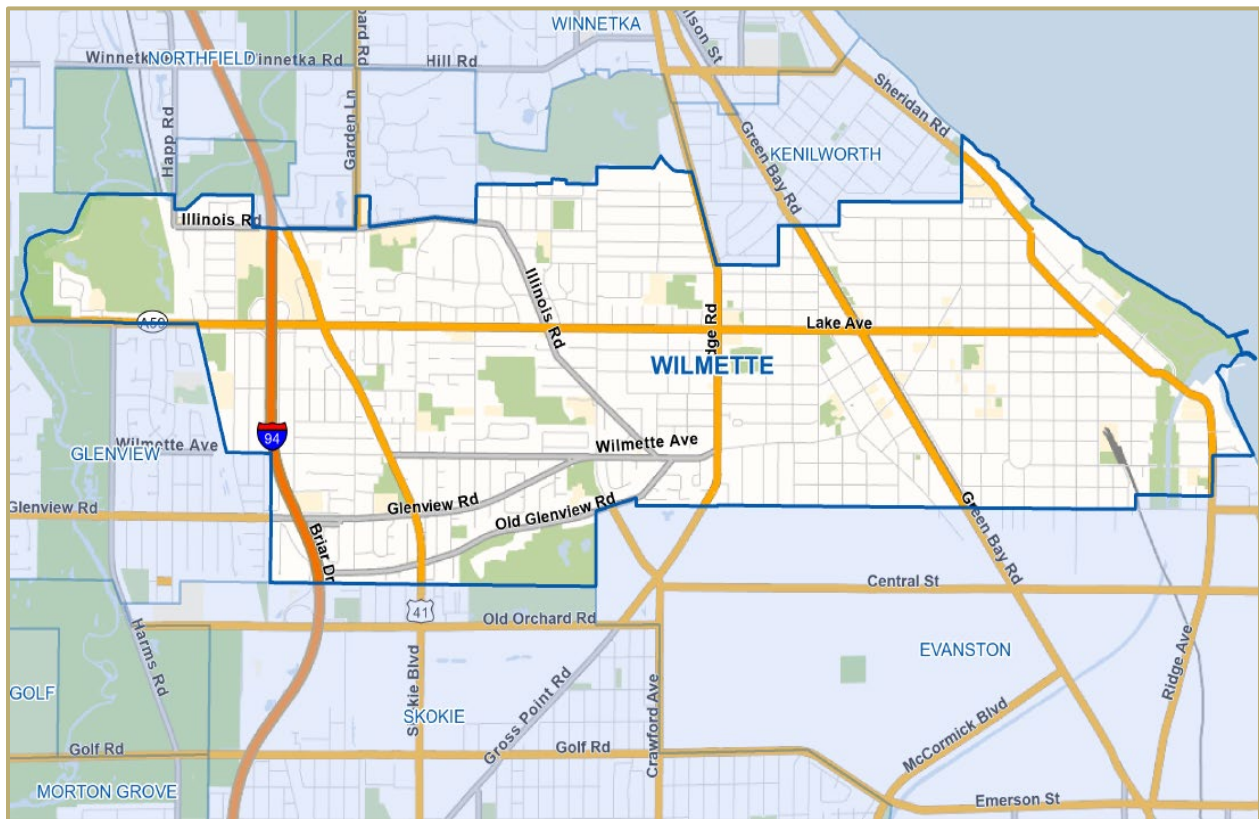
Michael Clark

Deputy Police Chief

Michael Robinson

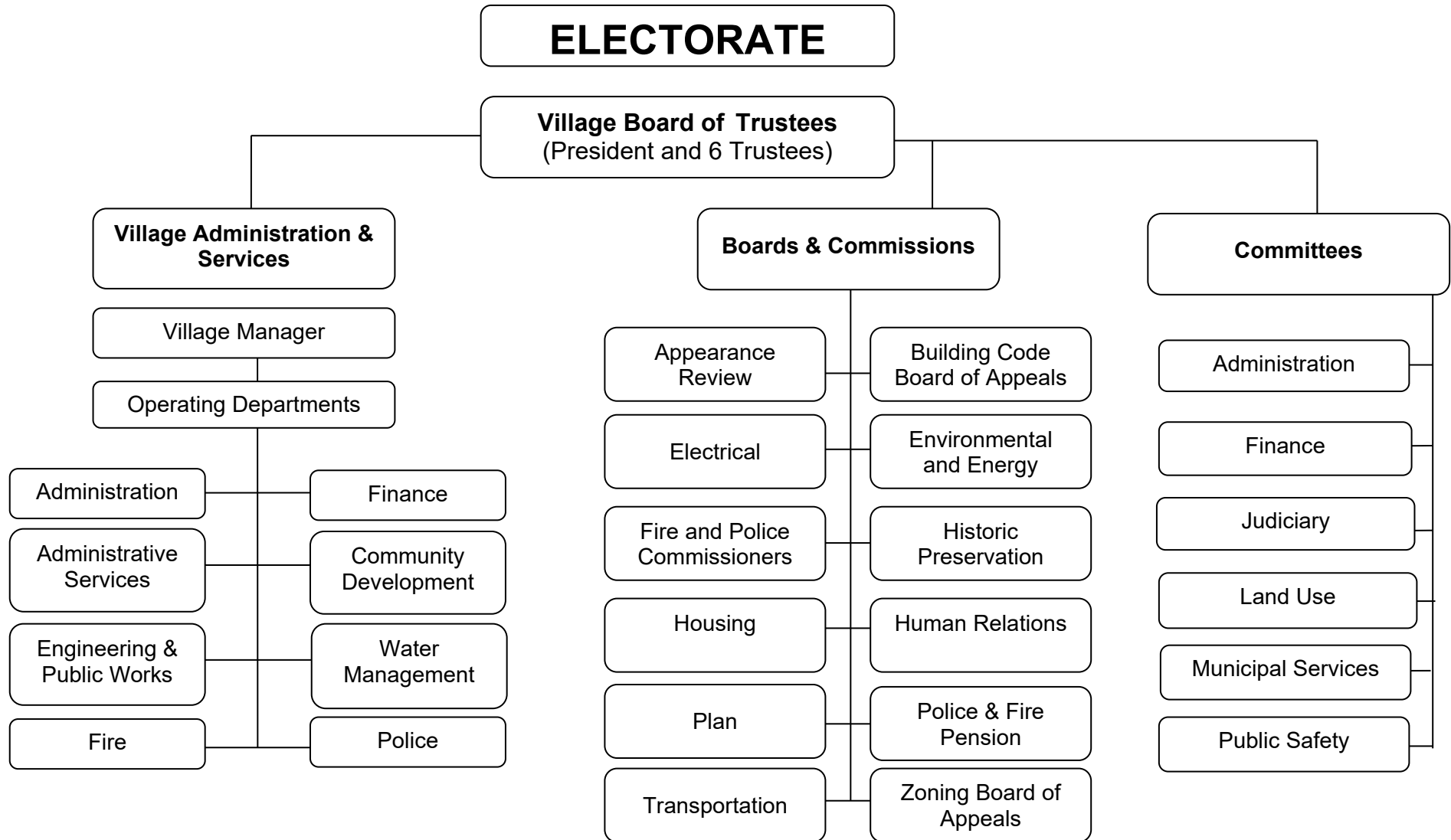
Deputy Police Chief

Village of Wilmette





Village of Wilmette Organizational Structure





This budget document is prepared to enable the Village President and Board of Trustees, residents of Wilmette, investors, creditors, and other governmental units to gain a complete understanding of the Village's programs and financial operations.

Transmittal Letter

The Village Manager's transmittal letter provides an overview of the annual budget and includes a review of major trends for the organization and the policy objectives of the annual budget.

Budget Introduction

This section of the budget includes the basis of budgeting, financial policies, a description of funds, and the budget formulation process.

Budget Overview

This section includes a high-level overview of the annual revenues and expenditures. Included is a description of the Village's financing sources and provides a historical perspective of the major revenues. Major expenditures are summarized, and trend analysis are included. The last section of the budget overview provides an overview of future cash flow projections.

Operating Funds

This section is used to account for all revenues and expenditures used to finance major operating funds including the General Fund, Water Fund, Sewer Fund, and Parking Meter Fund.

- *General Fund* – includes traditional services associated with municipal government. The main components of these expenditures consist of general government, public safety, and public works. The primary revenues used to finance these functions are the property tax, sales tax, utility tax, income tax, real estate transfer tax, refuse and other service charges, vehicle licenses, and various construction permits. This section provides an overview of the general fund along with segments for each department.
- *Water Fund* – includes the revenues from residential and wholesale water charges to operate the Village's water plant and distribution system.
- *Sewer Fund* – includes the revenues to operate and maintain the Village's sewer system including the stormwater system. Revenues are derived from user charges.
- *Parking Fund* – includes the revenues to operate and maintain the Village's public parking facilities. Parking facilities are located in the Village Center, CTA Station, and downtown.

Capital and Debt Service Funds

This section describes the Village's debt practices including the relationship between the capital program and the issuance of debt. There are complete detail schedules of all of the Village's existing debt service requirements. This section also contains a description of the Village's development of its Capital Improvements Program. All building and infrastructure improvements other than annual programs as well as new and replacement equipment in excess of \$10,000 are projected as a part of this plan.

Pension and Trust Funds

This section is used to account for Firefighter's pension fund, the Police pension fund and the Village's Section 105 fund.



Internal Service Funds

This section is used to account for internal service funds that include the municipal garage fund, employee insurance fund, workers' compensation fund, and the IMRF fund.

Personnel

This section includes information on the Village's personnel expense. Included are the Village's Pay Plan, Personnel Budget Summaries, and Salary Worksheets for each department.



Transmittal Letter



1200 Wilmette Avenue
Wilmette, Illinois 60091-0040

OFFICE OF THE
VILLAGE MANAGER

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October 10, 2023

To the Village President, Trustees, and Residents of the Village of Wilmette;

On behalf of the Village staff, I am pleased to submit for your review and consideration the proposed Village of Wilmette 2024 Budget, covering the Village's fiscal year from January 1, 2024 through December 31, 2024.

The Village of Wilmette is a financially sound organization, with a vibrant downtown and outstanding educational and recreational opportunities, which make us well-positioned to continue to be a community of choice for all persons as well as new or expanding businesses. Downtown Wilmette, once primarily an evening destination, is now attracting new daytime businesses and continues to be a draw for new residents and major economic development activity, both of which are essential for a strong and healthy community. As we look toward ensuring our future, the Village will continue to aggressively invest in its infrastructure, focus on economic development efforts and support of the business community, be mindful of the taxpayer, and preserve a commitment to quality-of-life initiatives.

Through a collaborative approach undertaken by the Village Board and Staff, the Village has been able to consistently maintain and improve its financial position. This is all made possible thanks to a stable, thoughtful approach to governance and leadership by the Village Board as well as strong financials. By focusing on limiting recurring expenditures, identifying structural efficiencies, long-term planning, supporting municipal staff with the resources they need to be successful, taking a responsible approach to revenue projections, and strong revenue growth, the Village is in as strong a financial position as it has ever been.

A strong financial position enables the Village to mitigate the impact of its operations on taxpayers to the greatest extent practical. The Proposed 2024 Budget includes:

- A 2.94% property tax levy increase, with the largest portion of the increase going toward general operations. This increase is one of the lowest increases in the last 25 years and below the level of inflation
- No increase to water, sewer, or stormwater rates
- Significant investment in the Village's 150-year-old infrastructure

Sound and deliberate financial planning has provided the flexibility to invest heavily in the Village's infrastructure, implement new initiatives to improve quality of life for Wilmette residents, and limit the tax burden on residents and businesses alike. Key decisions and initiatives over the past several years include:

- Maintenance of the Village's Aaa bond rating (Moody's highest possible rating), reducing the long-term cost of major infrastructure projects
- Consistently meeting or exceeding actuarially required pension contributions, despite an almost 900% increase in public safety pension contributions since 1998 and modifying the Village's public safety pension funding policy to reduce future contribution increases while beginning to pay down the unfunded liability
- Approving structurally balanced budgets and fortifying reserves – the General Fund reserve has increased dramatically since a low of \$2.6 million in 2009
 - As stewards of residents' tax dollars, the Village is committed to maintaining a reasonable reserve level which provides protection against known and unanticipated financial risks, mitigates future property tax increases, and maintains the Village's valuable Aaa bond rating.
- A firm commitment to economic development, including revitalization of downtown Wilmette, redevelopment along the Green Bay Road corridor, and major improvements coming to the Village's two major shopping centers- Edens Plaza and Plaza del Lago; all of which helps generate economic activity, increases sales tax revenues and makes Wilmette an attractive destination for new residents and businesses.
- Creation of a Capital Equipment Replacement Fund (CERF) to ensure timely replacement of critical equipment without fluctuations in the property tax levy.
- Committing to a greater annual investment in the Village's roadway infrastructure to improve road conditions over time and prevent future additional expenses that would be incurred due to potential underinvestment in the road program.
- Focusing on quality-of-life initiatives including the implementation of Active Transportation and Sustainability Plans, creation of an affordable housing land trust in partnership with Community Partners for Affordable Housing, implementation of a tree preservation ordinance, rewrite of the Comprehensive Plan (to be completed in 2024), a new Housing Plan (to be completed in 2024), and a commitment to Diversity, Equity & Inclusion through continued support of the Village's Human Relations and Housing Commissions.

Looking Ahead to Our Future

As described above, the Village is well-positioned from an economic and policy standpoint to move the community forward and respond to pressures from the external environment in a timely manner. As we look toward the future, preparing for and responding to challenges in a patient and thoughtful way will continue to be at the forefront of our long-term planning. Accordingly, the Village's management team will continue to focus on:

- Critical infrastructure improvements
- Public safety pension funding
- Succession planning and investment in the Village's human capital
- Customer service initiatives
- Spending down reserves in a responsible, thoughtful manner

Critical Infrastructure

As a community that recently celebrated its 150th anniversary, Wilmette has significant, ongoing infrastructure needs. Over the next 10 years, the Village projects a Capital Improvement Program totaling nearly \$265 million. This capital need is in addition to nearly \$100 million which has been invested in the Village's separate sewer system (supporting homes and businesses west of Ridge Road) since 2014. Major components of the capital program include but are not limited to:

- Infrastructure (Roads/Alleys/Active Transportation): \$5-7 million annually

- Water Plant & Distribution System Improvements: \$25 million
- New Police Station: Current estimate of \$34 million
- Lead Service Line Replacements: \$500,000 annually; potential \$88 million liability to replace all lead service lines in accordance with State Statute

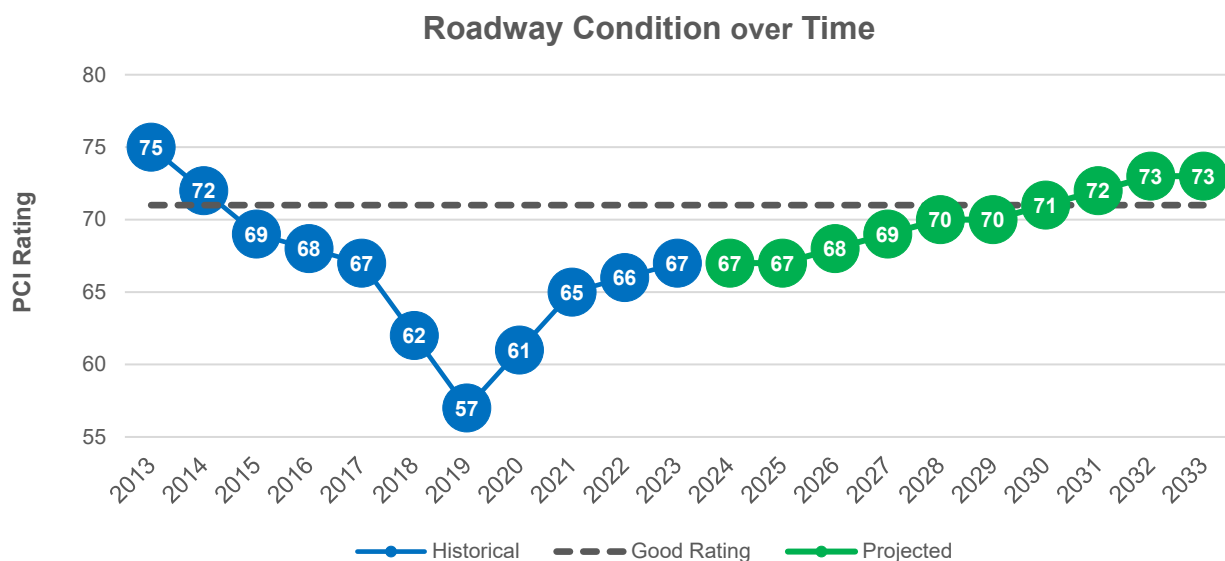
Mindful of the impacts of these projects on taxpayers, the Village continues to carefully develop long-term strategies to manage the implementation of these projects. Through maintenance of the Village's Aaa bond rating to keep borrowing costs low, and prudent capital planning, we are able to strategically layer in new debt service over time, or utilize one-time resources such as reserves and grants, to mitigate the financial impact of projects such as the new police station. Continued adherence to long-term strategic thinking will help to ensure that these critical projects can be completed while limiting tax and fee increases as much as possible.

Infrastructure (Roads/Alleys/Active Transportation)

During the Great Recession, the Village's investment in its infrastructure was necessarily limited. Since 2015, the Village Board has added nearly \$4 million in dedicated resources to this critical program. This was in part accomplished by allocating a portion of the 0.75% home rule sales tax increase in 2015 to the program, as well as a \$0.03 increase in the local motor fuel tax, a 0.9% increase in the 2017 property tax levy, and a 2.69% increase in the 2019 tax levy.

The added resources allowed the Village to significantly improve the condition of the Village's roadway network, restore funding to the alley repair program, restart the brick street renovation program, aggressively fund essential annual maintenance projects such as sidewalk replacement and street patching, and implement new initiatives which improve accessibility and mobility in the community.

Through this thoughtful planning, the condition of the Village's roadway network is projected to continually improve over time as depicted in the following graph. Importantly, over the last several years the Village has reduced the percentage of streets in serious condition from 11% to 0% of the network. This is a significant accomplishment which demonstrates the value of aggressively investing in our infrastructure.



Given the road program's recent success and the Village's strong financial position, the 2023 Budget removed \$550,000 from the property tax levy which had been earmarked for road resurfacing. To ensure continued property tax relief, \$1 million in General Fund reserves will be used in 2024 and 2025 to backfill this to properly maintain the Village's roadway network. Beginning in 2026, debt service capacity is earmarked to increase road program funding in a sustainable manner.

While the Village's road resurfacing program has identified funding sources, the overall infrastructure program continues to be supported by General Fund reserves. New initiatives such as pedestrian and bicycle improvements as part of the Active Transportation Plan, street patching, pavement rejuvenation, traffic calming, alley repair, and other important maintenance programs, which are intended to reduce long-term expenses and are necessary to maintain a thriving community, will require additional funding as existing dedicated revenues are not sufficient to meet ongoing needs. In the short term, General Fund reserves can help finance the infrastructure program, however, additional revenue sources will be required in future years. The Village will be closely monitoring new sales tax revenues in 2024 and 2025 from Edens Plaza and Plaza del Lago to determine whether such receipts can help to support the infrastructure program.

Water Plant Improvements & Water Distribution

The Water Plant is the Village's most important and valuable asset, producing water for nearly 150,000 Illinois residents, the vast majority of which are outside Wilmette's boundaries. As a result, the Village receives, on average, more than \$6.6 million in annual wholesale water revenue, which helps to support ongoing maintenance of the Water Plant and reduces the General Fund's reliance on property taxes through an annual fund transfer. In 2021, the Village completed an \$8.8 million upgrade of the electrical system at the Water Plant which included two new back-up generators to ensure redundancy in the event of a power failure. The project was financed through an Illinois Environmental Protection Agency (IEPA) low interest loan.

Additional projects at the Water Plant, at a projected cost of \$25 million, will require debt issuances over the next five years. These projects include treatment process improvements (including a study of how processes can be changed to remove PFAS (forever chemicals) from the public water supply and replacement of a water intake in Lake Michigan which was originally installed in 1933.

The Village maintains more than 107 miles of local water main, the majority of which are 60 – 90 years old. The American Water Works Association recommends replacement of 1% of a water distribution system per year to economically manage long-term replacement needs. This equates to an annual cost of more than \$3 million (\$1 million is budgeted in 2024 via Water Fund reserves). A committee of the Village Board will be studying this matter in 2024 to determine sustainable funding strategies to enable the Village to begin an annual replacement program.

New Police Station

This generational project has been deferred since 2008 as the Village seeks to limit its impact on the property tax levy. Accordingly, the police station is anticipated to be replaced when existing debt service is retired, which is no later than 2027 and possibly beginning in 2026. This will allow the Village to construct a new station while mitigating increases to the property tax levy. The Village will plan other infrastructure investments with this project in mind to maintain the debt service flexibility noted above. A space needs study was initiated in 2023 and will be followed by a land use/acquisition analysis and design in 2024 and 2025 (\$2 million is budgeted in 2024 for

design). The Public Safety Committee of the Village Board will meet in late 2023 and into 2024 to provide direction in the project planning.

Lead Service Line Replacements

In 2021, the Illinois General Assembly passed Public Act 102-0613 which mandates the eventual removal of all lead service lines across the State of Illinois. The Act requires:

- An inventory of all lead service lines in Wilmette by 2024 (estimate of 3,500 lead lines)
- Replacement of all lead service lines in Wilmette from 2025 – 2042 (17-year replacement schedule at an estimated cost of \$88 million)
- The replacement of any lead service line when a water main is replaced or a repair is made to a service line (approximate annual cost of \$500,000)

The Village hired a consulting engineer in 2023 to assist with development of the lead service line inventory and replacement plan. The results of this study will be presented to the Municipal Services Committee of the Village Board in 2024 to determine an appropriate strategy to adhere to the State law.

Public Safety Pension Funding

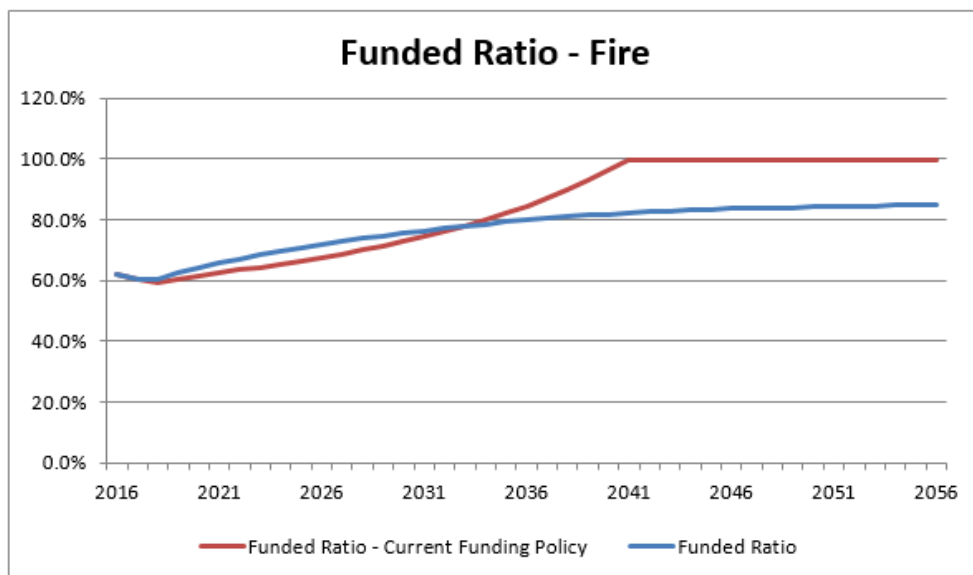
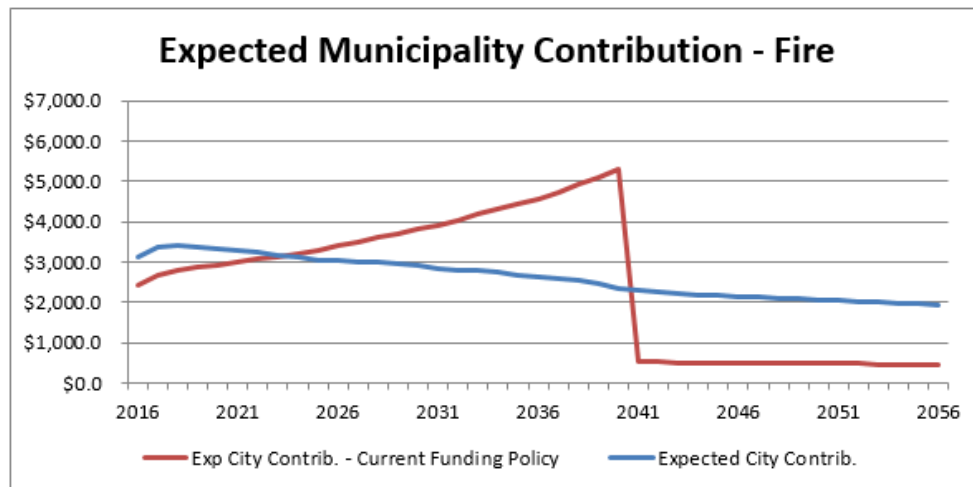
As provided by State law, the Village has three defined-benefit pension plans that cover all qualifying employees. These include the Police Pension Fund (covering all sworn officers), Firefighters Pension Fund (covering all sworn firefighters), and the Illinois Municipal Retirement Fund (IMRF), which covers all other qualified employees. The benefits of all three of these pension plans are determined solely by the State of Illinois. This has been a challenge for municipalities, as the legislature has enhanced police and firefighter pension benefits without providing new sources of revenue to pay for them. Despite the implementation of a new, less lucrative pension plan for public safety officers hired on or after January 1, 2011, the General Assembly has continued to enhance benefits thereby limiting the financial relief that had been anticipated.

To understand the magnitude of the pension challenges, the following table displays the costs to the Village of public safety pensions since 1998, when the General Assembly approved benefit enhancements for public safety officers.

	1998	2024
Village Contribution	\$596,800	\$5,900,000
Pensions as a % of Tax Levy	8%	28%
Pensions as a % of General Fund Expense	3%	14%
Total Pension Liabilities	\$2.7 million over funded	\$46 million under funded
Funded Status	Police: 105.67% Fire: 106.90%	Police: 75.9% Fire: 71.6%

In 2019, the Village Board completed a two-year review of long-term strategies to responsibly fund the public safety pension plans. With the goal of leveling off future contribution spikes while starting to pay down each plan's unfunded liability, the Village Board elected to implement a 15-year rolling amortization schedule for the police and fire pension funds. The following charts were created in 2019 to demonstrate how the Village's previous funding policy (red line in each chart) compares to the new rolling system (blue line in each chart) for the fire pension fund. The revised policy was projected to save the Village \$40 million in contributions over a 20-year period.

The charts below assume the Village's pension funds meet actuarial assumptions, including an assumed interest income rate of return of 7.25%. Unfortunately, negative investment performance in 2022 will have significant, adverse impacts on future contributions. The one-year negative performance is projected to increase Village contributions over the next eight years. Contributions that had been projected to steadily decline beginning in 2024 are now projected to increase until 2030.



Public safety pension contributions are paid directly through a dedicated portion of the Village's property tax levy because it is stable enough to ensure the Village can meet its obligations. From 2020 - 2022 the Village contributed General Fund reserves as well as additional monies from property tax levy increases to begin the four-year transition to the new amortization schedule. The final year of the amortization transition was 2023, in which \$200,000 was used from General Fund reserves. Due to the poor market performance in 2022, the 2024 Budget includes a \$319,000 increase in the pension component of the property tax levy which will help reduce pressure on the tax levy in future years as pension expenses continue to increase.

Succession Planning & Investment in Human Capital

The Village of Wilmette is considered a desirable place to work, which reduces employee turnover and ensures a high level of service is provided to taxpayers. We are fortunate to have exceptional employees throughout the organization and our goal is to prepare future leaders at all levels of the organization by providing opportunities for professional growth and internal advancement. The 2024 Budget will build off our work in 2022 and 2023 by continuing to implement succession planning initiatives in several departments and increasing training and employee recognition/appreciation programs. This important work will help ensure the Village continues to be an employer of choice to provide Wilmette residents with exceptional municipal services.

Customer Service Initiatives

The Village's management team is routinely considering opportunities to enhance customer service and the 2024 Budget includes several exciting initiatives:

- Automated water meter reading program which will provide customers with instantaneous water usage data and leak detection notification (\$2.05 million)
- Continued evaluation of building permit software which would enable customers to submit applications and inspection requests online and monitor progress of their project (\$7,500 is budgeted for large computer displays for electronic plan review and the 2025 CIP contemplates \$255,195 for implementation)
- Partnership with the Village of Northbrook and Northeastern Illinois Public Safety Training Academy (NIPSTA) to share a community resilience expert who will update emergency operations and communications plans, conduct comprehensive training, serve as an advisor during emergent events, and form partnerships with community organizations to prevent, mitigate, prepare for, respond to, and recover from crisis events (\$63,423)
- Following a successful one-year pilot to provide improved rescue services in Lake Michigan, finalize the purchase of a fire rescue boat in partnership with the City of Evanston and Village of Winnetka (\$150,000 is budgeted in the General Fund with \$100,000 in offsetting revenues from Evanston and Winnetka)
- In partnership with the New Trier Township municipalities and NIPSTA, share a fire training officer to ensure the highest level of training for Fire Department employees and consistency across communities to improve mutual aid services (\$35,000)

Spending Down Reserves

Since 2009 when General Fund reserves dipped to \$2.6 million, reserves have grown considerably and now exceed \$20 million (50% of General Fund expenses). In 2021, the Village Board amended its Budget Reserve Policy, establishing a target reserve level equal to 30% of expenses, consistent with the bond rating agencies' expectations for Aaa rated communities. As part of this Policy, reserves in excess of 30% are to be drawn down over time in a sustainable fashion. This ensures the Village is not taxing its residents more than necessary in the short-term while reducing future financial obligations through prudent and proactive investments.

In September 2022 and June 2023, the Village Board met as a Committee-of-the-Whole to consider an appropriate reserve spend down plan. The Board reaffirmed its commitment to utilizing reserves for capital investment, public safety pensions, quality of life initiatives, and taxpayer relief. Over the next two years, the Village intends to draw down reserves to continue property tax relief and provide funding for projects including:

- Pollinator gardens along the Edens Expressway corridor
- Active transportation initiatives
- Downtown parking study

- Phase I engineering studies to position the Village to receive grants for costly improvement projects (Hibbard Road, Lake Avenue, Green Bay Road)
- Continuation of aggressive infrastructure investments (roads, alleys, sidewalks)
- Consultant review of the Village's Diversity, Equity, and Inclusion initiatives

For 2024, the projected reserve draw is \$3.04 million which is projected to reduce General Fund reserves from 50% to 42% of operating expenses, leaving just over \$17 million in reserves by the end of 2024.

In addition to the above, the Village Board has asked Staff to consider how reserve funds can be utilized to offset increasing public safety pension contributions (which could mitigate future property tax increases) and as set asides for future roadway improvement projects such as Hibbard Road, Lake Avenue and Green Bay Road. While such projects will be primarily grant funded, they will require substantial Village financial participation as part of matching grant requirements. By utilizing reserves to fund these important projects, the Village can continue to invest appropriately in recurring roadway infrastructure programs to meet the Board's goals of maintaining roads in a good or better condition over the long-term.

The reserve spend-down plan is drafted in a manner to provide flexibility to pull back on reserve expenditures in future years if the economy falters, or to increase financing for infrastructure projects and/or public safety pensions if revenues continue to outperform expectations. Accordingly, major infrastructure projects such as road resurfacing and alley repair will be engineered in 2024 so that more work than currently anticipated can be completed if bid prices are competitive and Village finances remain strong.

The Impact on Wilmette Taxpayers

The Village's long-term planning is focused on being good stewards of taxpayer dollars and we remain committed to doing the same moving forward. By planning ahead, we can limit the impact on taxpayers while ensuring adequate investment in our infrastructure and the continued provision of exceptional municipal services.

The projections below include completion of the \$64 million Neighborhood Storage Improvement Project based on our final bond issuance in 2022, continued investment in the infrastructure program, accounts for poor stock market performance in 2022 for public safety pensions, continued annual investment in the sewer and water systems, and a new solid waste contract in 2024 which will see contractual costs increase by 20.7%. Not included in the estimates below are the impacts of the new lead service line requirements and the need for an annual water main replacement program discussed previously.

	2024 Budget	2025 Projection	2026 Projection
Tax Levy	2.94%	4.47%	4.70%
Water Rate	\$2.75/unit	\$2.75/unit	\$2.75/unit
Sewer Rate	\$4.40/unit	\$4.40/unit	\$4.40/unit
Stormwater Fee	\$215	\$265	\$295
Refuse Fee	\$29.35/month	\$30.46/month	\$31.63/month
Vehicle Fee	\$80	\$80	\$80

2024 Proposed Budget

The 2024 Budget continues the Village's commitment to infrastructure investment and limiting the impact of Village operations on taxpayers:

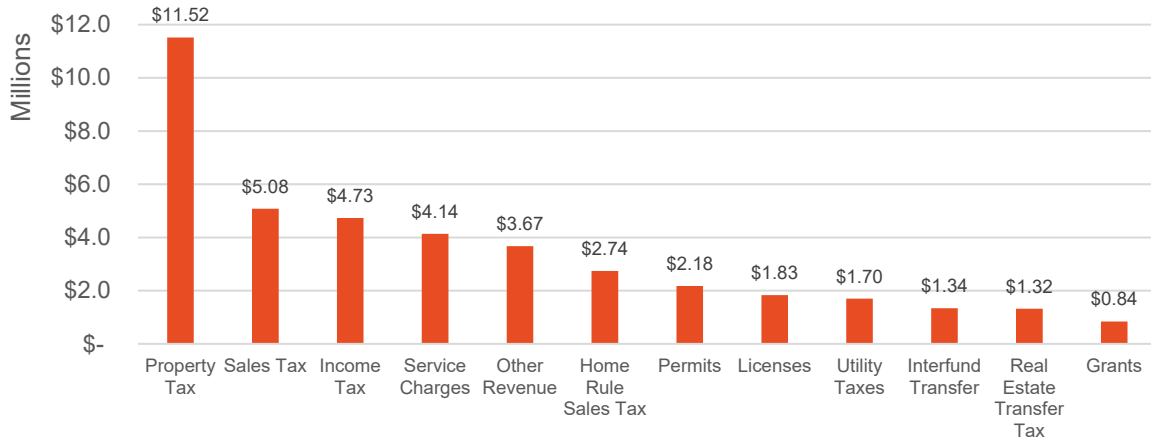
- The 2024 Budget again maintains all Village services, provides for new customer service initiatives, and invests in our human capital to continue succession planning in major operating departments. The Budget also provides for the continued level of police, fire, public works, and other services residents expect.
- Total General Fund expenditures are increasing by 2.61% (excludes reserve drawdown)
 - When removing the cost increase of the new solid waste contract, General Fund expenses are increasing by only 1.07%
- The 2024 Budget provides for capital funding for critical infrastructure improvements:
 - More than \$4 million for street resurfacing and related infrastructure improvements:
 - Alley maintenance, brick street repairs, sidewalk and curb repairs, crack sealing, street patching, pavement marking, traffic calming and active transportation;
 - Funding for continued study, design and/or construction of major initiatives such as Skokie Valley Trail, Skokie Boulevard Shared Use Path, Ridge Road and Wilmette Avenue/Glenview Road bike accommodations
 - \$1.96 million in critical vehicle and equipment replacements, primarily funded through the CERF including:
 - Public Works Large Dump Truck
 - Public Works Combination Sewer Cleaner
 - Fire Ambulance
 - Fire Rescue Boat
 - Police Hybrid Squad Cars (4)
 - Completing the rewrite of the Village's Comprehensive Plan and development of a Housing Plan
 - More than \$3.2 million for critical continued maintenance and improvements at the Water Plant and water distribution system, including completion of study of the Water Plant's treatment processes to determine if and how PFAS forever chemicals can be mitigated
 - Completion of a multi-year project for electrical improvements at the Stormwater Pumping Station and continued investment in sewer lining and sewer main repairs
 - Continued study and design for a new police station
- No increase in the sewer rate for the eighth time in the last nine years
- No increase in the domestic water rate for the tenth time in the last twelve years
- No increase in vehicle sticker or building permit fees for the 8th consecutive year

2024 GENERAL FUND BUDGET

Overview of Key Revenues Influencing Budget Development

The following is a discussion of the key General Fund revenue sources that defray the operating expenses of the Village. The revenues used to support the operations of the Village are derived from the following:

2024 Projected General Fund Revenue



Real Estate Property Tax

The single largest source of General Fund revenue is the real estate property tax. The Village's share of the average Wilmette resident's property tax bill is approximately 12%.



While other revenue sources are subject to the condition of the national and regional economies, this is a stable revenue source for the Village. However, in recent years property tax revenue projections have been reduced due to the large number of property tax refunds issued

by the Cook County Board of Review and the Cook County Property Tax Appeals Board. For 2024, the components of tax levy growth may be described as follows:

Component	Change
General Operations	1.66%
Debt Service	(0.27%)
Pensions	1.54%
Total Change	2.94%

The proposed 2024 tax levy increase follows 2023's first reduction in the tax levy in more than 30 years. The 2024 increase is one of the lowest such increases in the past 25 years and continues the Village's commitment to mitigating property tax impacts to the greatest extent practical. More than half of future tax levy increase projections are a result of the poor stock market performance in 2022 which has adversely impacted public safety pension fund contributions:

Fiscal Year	Projected Levy Increase	Levy Increase Due to Pensions
2025	4.47%	0.65%
2026	4.70%	2.21%
2027	5.80%	2.05%

These projections may change over time as the Village evaluates the impact of State mandates such as the lead service line replacement requirements, changes in State distribution of revenues or pension benefit enhancements currently being contemplated by the Illinois General Assembly, as well as the policy goals of the Village Board in order to maintain and enhance the quality of life in our community.

Real Estate Transfer Tax

After declining for four consecutive years, real estate transfer tax receipts rebounded strongly in 2021 due in part to pent up demand caused by the pandemic and families continuing to relocate from Chicago to the suburbs. These tax receipts are impacted by volume of sales and home sale prices, both of which increased significantly. In 2021, more than 700 sales took place, the largest number of annual transactions in more than a decade. Coupled with increasing home values, 2021 was the highest-grossing transfer tax year since the fee was implemented in 1988.

Transfer tax continued to perform strongly in 2022, however, rising interest rates and low inventory has considerably reduced the number of transactions in 2023. The Village is on track this year for the lowest number of transactions since before 2012. While the number of overall transactions has declined, sale prices are up, with the average home sale price of approximately \$980,000.

Given the slowing sales volume and increasing mortgage rates, the Village responsibly reduced the 2023 real estate transfer tax estimate by 30% which has mitigated the impact of changes in the housing market. Given that mortgage rates continue to rise (approximately 8% at this time as compared to under 3% only a few years ago), the 2024 Budget assumes an 8% reduction in real estate transfer tax revenue.

Building Permits

Similar to real estate transfers, building permits were on a downward trajectory prior to 2021. Because permit activity is closely aligned with real estate transfer tax receipts, 2021 saw a rebound in recurring permit receipts as compared to prior years and this continued in 2022. For 2024, building permits are projected to decrease by 2% compared to the 2023 estimated actual.

In addition to recurring permit activity for new home construction, additions and remodels, the Village receives non-recurring permit revenues for large, one-time projects. Given the uncertain and volatile nature of non-recurring permits, the Village does not budget for these revenues. Instead, receipts are added to the General Fund reserve and allocated to future infrastructure projects and the CERF to offset one-time expenses. While a large permit was received in 2023 for the Wayfair project at Edens Plaza, such revenues are not certain, nor should they be relied upon in future years. Accordingly, \$100,000 in non-recurring permit revenue is budgeted for 2024 and only \$30,000 for future fiscal years.

Sales Tax

Wilmette generally has a stable retail environment, with grocery stores and pharmacies among its largest sales tax producers. The Village's Home Rule Sales Tax rate (HRST) is 1.00%, for an overall sales tax rate of 10.0%. The Village's HRST is slightly above Glenview (0.75%), but below Skokie and Evanston (1.25%). With the adjustment in the HRST in 2015, as well as the State of Illinois' "level the playing field" law, which requires sales tax to be paid on internet sales, sales tax as a percentage of General Fund revenues has increased. While the growing level of sales tax as a percentage of the Village's budget helps to reduce the overall property tax burden on Wilmette residents, it does put the Village more at risk for revenue fluctuations tied to the overall health of the economy.

In early 2022, the Village Board granted entitlements to WS Development for Wayfair's first brick and mortar retail store to be located at Edens Plaza and the project is currently under construction. By mid-2024, Wayfair intends to occupy the 150,000 square foot space which was vacated by the Carson's Department Store in 2019. The opening of Wayfair will provide the Village with important sales tax dollars to support critical municipal services and continued infrastructure investment. WS Development has also purchased Plaza del Lago, the Village's only other regional shopping destination. The developer is working to restore the vitality of Plaza del Lago with the intent that the plaza will once again become a regional attraction. New retail (sales tax generating) stores are projected to open at Plaza del Lago in spring/summer 2025.

Sales tax receipts are projected to increase by 3% in 2023 and the 2024 Budget assumes an additional 3% increase. These increases are a result of inflation since the Village receives a percentage of the cost of goods purchased, as well as continued economic development. Future year sales tax projections do not yet account for the exciting changes at Edens Plaza and Plaza del Lago. Instead, the Village will base its budgeting upon tax receipts to ensure future budgets meet actual and not projected revenues.

Income Tax

Income tax receipts are distributed to local governments by the State of Illinois on a *per capita* basis. These revenues are highly dependent on the health of the economy and had been the one recurring revenue source that had not stagnated or declined prior to the pandemic. As unemployment increases/decreases and investment income rises/falls, income tax receipts adjust accordingly.

For 2023, income tax had been projected to decline and is approximately 3% less than 2022. Total receipts are estimated to be \$4.46 million which is well-above the \$2.8 million averaged annually from 2013 - 2020. The 2024 Budget reflects a 6% increase from the 2023 estimated actual based upon projections from the Illinois Municipal League.

Utility Taxes

Utility taxes are composed of three revenue sources: Electric, Natural Gas and Telecommunications taxes. While the Electric and Natural Gas taxes are weather dependent and generally steady revenue generators, the Telecommunications tax had been declining year-over-year. As more residents and businesses eliminate landlines in favor of internet-based telephones, which are not taxed, this revenue source declines. 2023 is the first year in a decade that the Telecommunications component of the tax has held steady rather than decline. In 2024, utility tax is projected to decline by 1%.

Overview of Key Expenses Influencing Budget Development

The Village's General Fund is its principal operating fund. It provides for the operations of the Fire, Police, Engineering & Public Works, Community Development, Law, Finance, Cable, Administrative Services, and Administration Departments. The following is a summary of the 2024 General Fund expense budget.

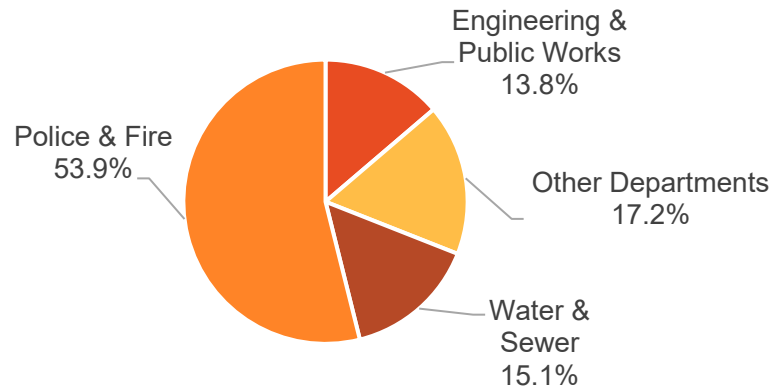
	2023 Budget	2023 Estimate	2024 Proposed
Personnel Expenses	25,359,569	25,194,770	25,464,234
Contractual Services	3,525,662	3,590,860	4,514,552
Refuse Collection	2,502,560	2,490,840	2,860,586
Commodities	1,052,819	1,087,810	1,125,930
Other Expense	2,341,925	2,362,140	2,342,511
Debt Service	12,500	12,500	12,500
Capital Outlay	7,211,441	7,021,250	7,333,114
Contingency	521,000	554,520	60,000
CERF	423,360		423,360
General Fund Total	42,950,836	42,314,690	44,136,787

Discussion of Personnel Wages & Benefits

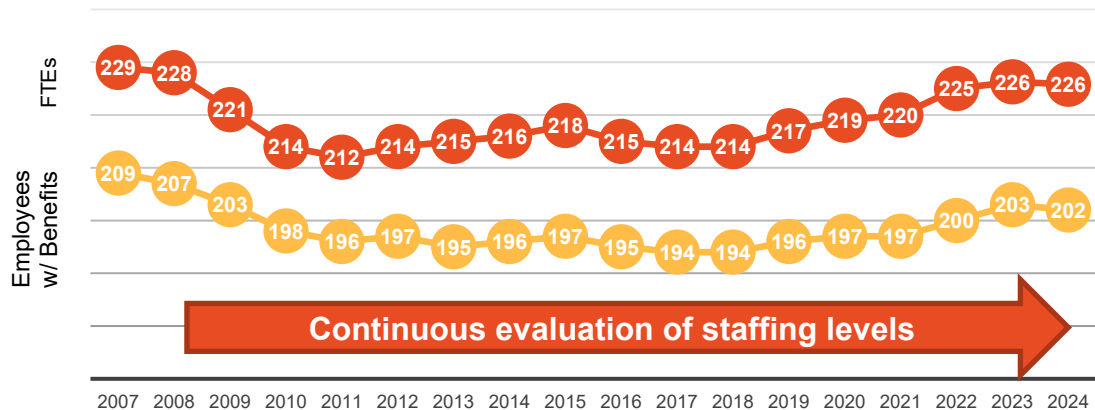
Because nearly 60% of General Fund expenses are tied to salaries and benefits, stabilizing the Village's spending requires controlling this expense category to the extent practicable, recognizing the need to maintain adequate staffing to continue to provide public services. To manage costs, the Village has implemented a two-tier pay program so that newer employees see a slower rate of salary progression during their careers and has phased out the IRS Section 105 sick leave buyback benefit for most employees hired on or after January 1, 2016.

A 2.50% wage adjustment is budgeted for the Police and Fire Unions based on their collective bargaining agreements and the same adjustment will be extended to all other employees.

2024 Salaries



The Village tracks its staffing using two metrics. First, the Village monitors those employees eligible for benefits such as health insurance and pensions. The second metric is the FTE count. Since the Great Recession, Staff has taken significant efforts to limit the number of benefit-eligible employees while not compromising service delivery as these positions have the most significant impact on the operating budget. Because of these efforts, the number of benefit-eligible employees remains below pre-recession levels as the chart below depicts.



As noted in the above chart, five new full-time, benefit eligible positions have been added since 2021. Two of the new positions (Building Inspector/Plan Reviewer and Police Officer added in 2022) were added to ensure appropriate succession planning/continuity of service with the potential for upcoming retirements. A third position, Firefighter/Paramedic, was included as an over-hire for succession planning was removed from the 2024 budget as the department moves into the second phase of its succession planning. Two positions were required to implement important Village Board initiatives which will improve the quality of life for Wilmette residents (Tree Preservation Officer and Sustainability Coordinator added in 2023). No new positions are included in the 2024 Budget.

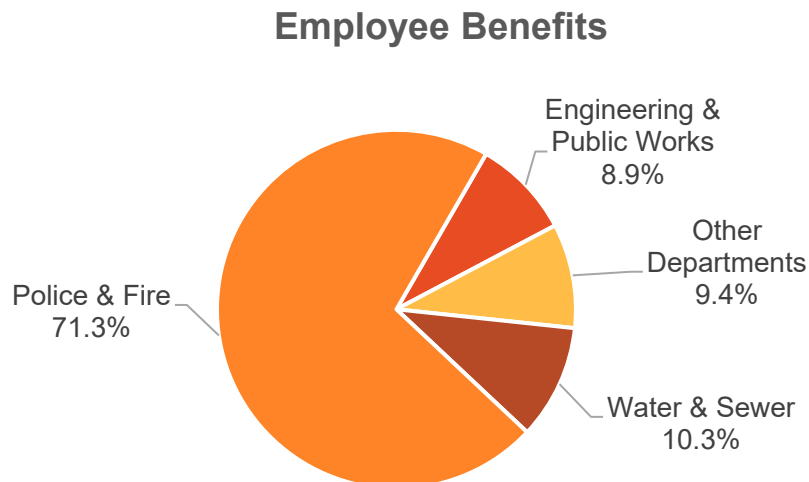
For 2024, wages (regular salaries and overtime) are projected to increase by less than 1% for a total of \$25.1 million, allocated as follows:

Fund Breakdown	2023 Budget	2024 Budget	% Change
General Fund	20,473,095	20,568,597	0.47%
Water Fund	2,896,480	2,954,463	2.00%
Sewer Fund	760,851	787,748	3.54%
Parking Meter Fund	65,945	65,676	(0.41%)
Municipal Garage	651,429	676,345	3.82%
Totals	24,847,800	25,052,829	0.83%

The 2024 Budget for employee benefits expense reflects a 2.1% increase. The following table summarizes the changes:

	2023 Budget	2024 Budget	% Change
Health Insurance	3,737,396	3,747,583	0.27%
FICA/Medicare	1,148,088	1,181,307	2.89%
IMRF	794,286	869,694	9.49%
Public Safety Pensions	5,781,000	5,900,000	2.06%
Other Benefits	495,037	511,734	3.37%
Totals	11,955,807	12,210,318	2.13%

The departmental breakdown of benefits cost is as follows:



2024 WATER & SEWER FUND BUDGETS

The Village maintains two enterprise funds that account for the provision of water and sewer services to the residents of the Village. All activities necessary to provide such services are accounted for in these funds.

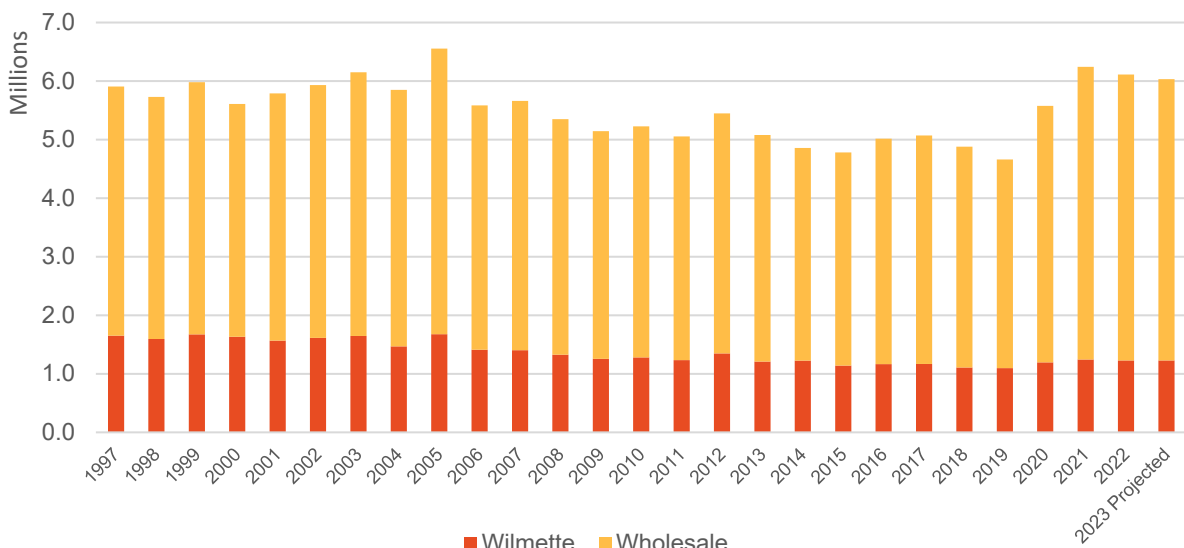
The Village's Department of Water Management provides safe and reliable water for nearly 150,000 Illinois residents. The Village remains committed to investing in this critical community asset and has taken multiple steps over the past several years to ensure proper maintenance of this utility.

Discussion of Water/Sewer Fund Revenues

The Water and Sewer Funds are self-supporting enterprise funds. Wholesale water revenue is received from water sales to the Village of Glenview, North Maine Utilities, the Illinois American Water Company (a portion of Prospect Heights), Village of Golf, and the Village of Kenilworth. Domestic water revenue and sewer revenue are generated by the water and sewer fees charged to Wilmette residents. In 2014, the Village extended its wholesale water contract with the Village of Glenview through 2050 and added North Maine Utilities as a new wholesale customer, beginning in mid-2020. The addition of North Maine has resulted in approximately \$1.4 million in additional annual wholesale revenue. Due to the revenue generated from wholesale water operations, the Village is able to transfer approximately \$1 million annually from the Water Fund to the General Fund to reduce reliance on property tax revenues.

Since 2004, as the value of water conservation has become increasingly apparent, water usage has declined substantially. As a result, the Village regularly reviews its water usage assumptions and makes reductions in average consumption for both water and sewer to better match the revenues derived from actual usage and to reflect long-term trends.

History of Water Sales Volume - Measure in CCF



The above chart illustrates actual sales (measured in hundred cubic feet (CCF)) since 1997. Consumption has been higher than historical averages since 2021 due to drought conditions;

consumption is projected to return to normal levels in 2024, however these remain higher than previous years due to the addition of North Maine Utilities.

Water Rate

Combined with the addition of the North Maine Utilities wholesale revenue, residential consumption levels have been sufficient in the past two years to not require a rate increase in 2024.

The impact of the State's new lead service line requirements and the need to begin an annual water main replacement program will likely necessitate rate increases in future years. These programs will be reviewed by the Municipal Services Committee of the Village Board in 2024.

Following wholesale rate increases of 9% in 2015, 5% in 2017 and another 5% in 2019, there was a 5% reduction effective in June 2020, as part of commencement of service to North Maine Utilities/Aqua. Currently, we expect wholesale water rates to be stable for the foreseeable future.

Sewer Rate

Following two years of increases in the sewer rate to fund the \$24 million sewer improvement program in 2014 and 2015, there was no rate increase in 2016, 2017, 2018, or 2019. Since sewer revenues are based on water consumption and are weather dependent, the Village implemented a modest 4% increase in 2020 due to declining consumption. Additionally, the rate helped to fund the continuation of an aggressive sewer maintenance program to address aging infrastructure. Due to consumption levels and a favorable debt refinancing in 2021, no sewer rate increase is projected over the next several years.

Stormwater Utility Fee

The \$64 million Neighborhood Storage Improvement Project (NSP) necessitated a new funding source to pay the nearly \$3.35 million in annual debt service. Following a comprehensive study in 2019, the Village Board elected to implement a stormwater utility fee that charges properties a flat quarterly fee based on the measured impervious surface. The stormwater fee was selected as it is a stable and reliable revenue source while also being more reflective of a property's impact on the sewer system. For the third year in a row, there will be no increase in the fee, which remains at \$215 annually for the average residential property. The fee will increase over the next several years as the NSP debt service increases over time. The 2024 rate is \$165 less than initially projected due to favorable debt issuances. The table below shows how the fee will continue to increase over the next several years as the NSP costs increase over time:

	2024	2025	2026	2027
Annual Debt Service & operation costs	\$2.37 M	\$2.71 M	\$3.08 M	\$3.52 M
Average Fee	\$215	\$265	\$295	\$310

Capital Expenses

For the 2024 Budget, the following capital expenditures are included in the Water and Sewer Fund Budgets to improve and maintain the Village's infrastructure:

Sewer Fund (\$4.9 million investment)

- NSP Flow Monitoring and Model Updates: \$80,000

• SWPS Electrical Improvements:	\$1,920,000
• Sewer Lining and Rehabilitation:	\$1,640,000
• Sewer Main Repairs:	\$412,000
• Maple Avenue Outfall Repair:	\$260,000
• Stormwater Incentive Program:	\$30,000
• Sewer Maintenance:	\$510,000
• Smoke Testing:	\$20,000

Water Fund (\$5.3 million investment)

• Rebuild High Lift Pumps:	\$60,000
• Corrosion Control Inhibitor Study	\$110,000
• Phase 1 and 2 Treatment Process Improvements:	\$820,000
• Preliminary Design of Water Intake Improvements:	\$100,000
• Fire Hydrant Painting/Testing/Abatement:	\$34,560
• Water Main Surge Suppressors:	\$16,500
• Lead Service Line Replacement (As Needed):	\$517,500
• Distribution System Valve Improvements:	\$103,000
• Water Main Replacements:	\$1,080,000
• Automatic Meter Reading Program:	\$2,050,000
• Leak Detection Services:	\$46,000
• Hydraulic Model Assessment:	\$150,000
• Water Transmission Main Repairs:	\$160,750
• Water Meter Replacement:	\$55,000

Acknowledgements

On behalf of all the Village staff, I would like to express our sincere gratitude to each of the Village's elected public officials, past and present, recognizing that we have and continue to benefit from your collective direction, support, guidance, and confidence. Your thoughtful, respectful, and informed leadership and decision-making is respected by all the Village staff.

I am very proud of all the members of the staff, who serve Wilmette with professionalism, dedication, and integrity. To each of the Village's department heads and assistant department heads, I am grateful for your expertise and leadership, and for your hard work in preparing our Budget. I finally wish to express my sincere gratitude to the Village's Budget Team: Ms. Molloy, Mr. Hallgren, Ms. Suarez, and Ms. Phyfer. Their dedication and expertise are indispensable to the Village, and without their diligence and professionalism, the preparation of this budget would not be possible.

Respectfully submitted,

Michael Braiman
Village Manager



Budget Introduction



The budget for the Village of Wilmette is prepared using a current financial resources measurement focus for all funds. With this measurement focus only current assets and current liabilities are reflected as components of working cash. Long-term debt and fixed assets are not considered components of working cash, however current year debt service and capital purchases are reflected as budgetary expenditures.

The modified accrual basis of accounting is used for all funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they become measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period. For budget purposes, the Village uses a time frame of within 30 days of year-end to meet the availability standard.

Expenditures are recorded when the related fund liability is incurred. Principal and interest on long-term debt are recorded as liabilities when due or when amounts have been accumulated in debt service reserves for payments to be made early in the following year. The Village uses encumbrances in its budgetary accounting. These amounts are considered unavailable from a working cash perspective.



Budget Reserve Policy

Purpose

The Village of Wilmette has developed the budget reserve policy to provide operational stability for the organization. The Village shall strive to maintain adequate reserves in each of its major operating funds. These reserves shall be created and maintained to provide the capacity to:

1. Offset significant economic downturns or revenue shortfalls;
2. Provide sufficient cash flow for daily financial needs;
3. Maintain or improve the Village's bond ratings;
4. Provide funds for unforeseen expenditures related to emergencies;
5. Provide funds for the Village's Infrastructure Investment Program; and
6. Maintain a Capital Equipment Replacement Fund.

Reserve Level Calculation

The minimum reserve targets a percentage of operating expenditures. Expenditures are defined as those operating expenses which recur on an annual basis. These expenditures include Personnel Expenses, Refuse Collection, Contractual Services, Commodities, Other Expenses, Debt Service Expenses, Capital Outlay, and Contingency Expenses. For the purposes of the reserve level calculation, major capital expenditures that have a dedicated revenue source such as a bond issuance or other borrowing mechanisms are excluded since these projects present minimal cash-flows concerns. Operating expenditures are utilized because they are more stable, and predictable compared to revenue sources and are controllable in the short-term to respond to changes in the economy.

Reserve Levels

The reserve policy focuses on the three major operating funds of the Village. The General Fund, which funds the primary operations of the Village and two proprietary funds, the Water Fund and the Sewer Fund. The reserve policy has no reserve requirements for the Village's other funds.

Each of the three major operating funds have unique cash flow structures. For example, funds having property tax revenue will always be at the lowest point of reserve funds just prior to the two times each year that the Village receives property tax. Funds that pay debt service will always be at the lowest point in reserve funds after having made the semi-annual debt service payments. In establishing the recommended reserve levels, the individual characteristics of each funds were considered.

- **General Fund** – The General Fund reserve level will be a minimum of 25% of operating expenditures with a target level of 30% of operating expenditures.
 - The General Fund calculation will include all sub-funds and programs. As an example, the General Fund reserve calculation will include the Capital Equipment Replacement Fund (CERF) and the Infrastructure Investment Program.
- **Water Fund** – The Water Fund reserve level will be a minimum of 20% of operating expenditures with a target level of 25% of operating expenditures.
- **Sewer Fund** – The Sewer Fund reserve level calculation is broken in two components:
 - Sewer Fund expenditures minus those directly related to the stormwater utility will have a reserve level minimum of 20% with a target level of 25%.
 - Sewer Fund expenditures directly related to the stormwater utility will have a reserve target level of 5%. The revenues and expenditures associated with the stormwater utility are highly stable as the revenues are based on a fixed formula that is not weather or consumption dependent and expenditures are based upon prior debt issuances.



Use of Reserves

The primary function of reserves is intended to be used to offset the impact of one-time events and are not intended to be used for structural operating deficits. Reserves may be authorized, but are not limited to, the support of Village operations in the following manner:

- Provision of critical Village services during or after an emergency event;
- An unexpected revenue reduction due to an emergency event or the actions of other governmental agencies;
- Outlay of capital expenditure due to major failure or breakdown of a capital asset;
- Excess reserves exist above the target level and the Village intentionally draws down the reserves to comply with the policy; or
- Other expenditures, due to unanticipated events, deemed necessary for Village operations.

Reserves in Excess of Targets

If the projected year-end reserves in one or more funds exceed the target levels by more than 5%, the Village Board shall be notified in a timely manner and staff will propose and present to the Village Board potential uses for the excess funds to be included in the subsequent fiscal year budget. This proposal will include a 3-year outlook of reserve levels in the fund(s) that exceed the target levels. Budget reserves shall not be projected to be reduced by more than 10% in a given fiscal year, except with Village Board approval. Potential uses for reserves include, but are not limited to, the following:

- Allocation of funds to the Capital Equipment Replacement Fund for purchase of vehicles and equipment over the next three fiscal years.
- Allocation of funds to the Infrastructure Investment Program to be invested in major capital projects.
- Allocation of funds to the Firefighter and Police Pension Funds to align with the 15-year year rolling amortization requirement.
- Allocation of funds to major capital investments that would otherwise be funded by debt issuance.
- Review of potential revenue offsets; determining if revenues sources can be altered in the short-term.

Reserve Replenishment

If the projected year-end reserves in one or more funds falls below the minimum levels, the Village Board shall be notified in a timely manner and a reserve replenishment plan will be developed and presented to the Village Board as part of the subsequent fiscal year budget. The plan should include a target of reaching the minimum reserve level within two (2) fiscal years. This proposal will include a 3-year outlook of reserve levels in the fund(s) that are below the minimum levels.

Budget Amendment Policy

The Village Code authorizes the Village Manager to delete, add to, change or create line items within funds budgeted previously to any department provided he notifies the Budget Officer who shall promptly document such revisions and report them as part of the regular financial reporting to the Village President and Board of Trustees. The Village Manager may not appropriate additional monies above the total appropriated for a given fund at the time the budget is adopted unless the budget is amended as set forth below.

- By a vote of two-thirds (2/3) of the members of the corporate authorities then holding office, the annual budget for the Village may be amended by deleting, adding to, changing, or creating funds or any item within the budget.
- No revision of the budget shall be made increasing the total budget in the event funds are not available to effectuate the purpose of the revision.



The financial transactions of the Village are reported in individual funds. Funds are organized into three categories: governmental, proprietary, and fiduciary. Additionally, under GASB Statement No. 34, funds within these categories are considered major or non-major. A fund is considered major if it is the primary operating fund of the Village or meets the following criteria:

- Total assets, liabilities, revenues, or expenditures / expenses of an individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type, and
- Total assets, liabilities, revenues, or expenditures / expenses of an individual governmental or enterprise fund are at least 5% of the corresponding total for all governmental and enterprise funds combined.

Governmental Funds

The Village maintains the following governmental funds:

General fund is the general operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund. For its size and as the primary operating fund of the Village, it is a major fund.

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Following the close out of the Village's War Memorial Fund in 2006, the Village maintains only one special revenue fund. The Motor Fuel Tax (MFT) Fund accounts for the revenues and expenditures for the operation and maintenance of street and storm water programs and capital projects authorized by the Illinois Department of Transportation (IDOT). Financing is provided by the Village's share of State motor fuel tax. Under the aforementioned guidelines, the MFT Fund is considered non-major.

Debt service funds are used to account for the periodic payment of principal and interest on general long-term debt. The Village maintains one debt service fund, which accounts for the accumulation of monies for the payment of general obligation debt service. This fund meets the guidelines to be classified as major.

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds). The cumulative bond issues are expected to meet the guidelines for a major fund.

Proprietary Funds

The Village maintains the following proprietary funds:

Enterprise funds are required to account for operations for which a fee is charged to external users for goods or services and the activity is (a) financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges, or (c) establishes fees and charges based on a pricing policy designed to recover similar costs.

The Village maintains two major proprietary funds, the Water Fund and the Sewer Fund, which accounts for the provision of water and sewer services to the residents of the Village. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, billing and collections.



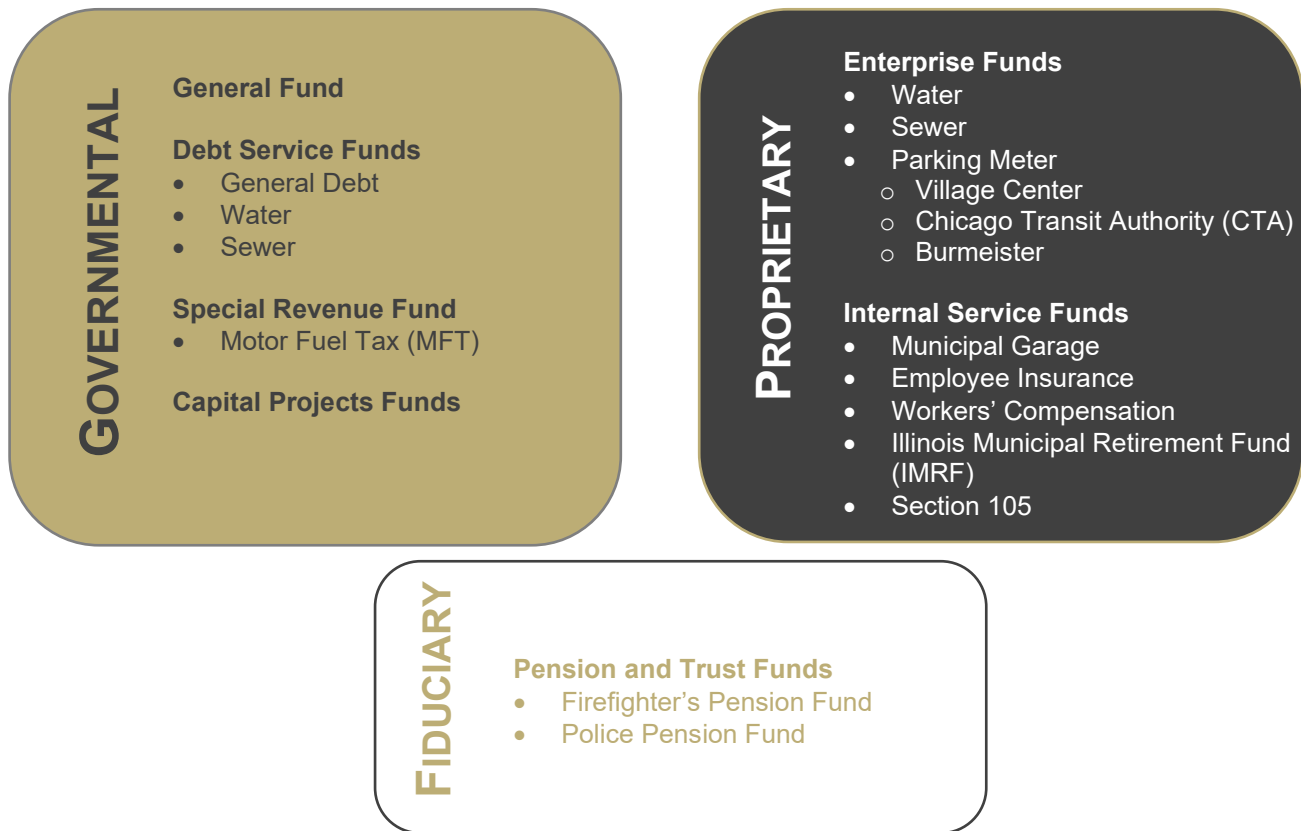
The Village also maintains a Parking Meter Fund, which accounts for all activity necessary for provision of parking in the Village, including, but not limited to, administration, operations, maintenance, financing and related debt service, billing and collections.

Internal Service funds are used to account for the financing of goods or services provided by an activity to other departments, funds or component units of the District on a cost-reimbursement basis. The Village maintains four internal service funds, the Municipal Garage Fund, the Employee Insurance Fund, the Workers' Compensation Fund, and the Illinois Municipal Retirement Fund (IMRF).

Fiduciary Funds

Pension Trust Funds are used to account for assets held in a trustee capacity by the Village for pension benefit payments. The Police Pension Fund accounts for the accumulation of resources to pay retirement and other related benefits for sworn members of the Village's police force. The Firefighters' Pension Fund accounts for the accumulation of resources to pay retirement and other related benefits for sworn members of the Village's Fire Department.

The Village's Section 105 Sick Leave Fund is technically an internal service fund under GAAP guidelines. The Village budget treats this as a fiduciary fund as its long-term goal is the accumulation of resources to fund qualifying retirees' unused sick leave benefits. It does not meet GAAP guidelines for fiduciary funds as the assets are not maintained in a separate trust.





Budget Structure

The Village’s Budget is presented as funds and the funds are delineated into four sections:

- 1. Operating Funds**
 - Includes the costs associated with providing core services. These account for most recurring revenues and expenses of the organization
- 2. Capital and Debt Service Funds**
 - Includes revenues and expenditures for the Village’s investment in critical infrastructure including dedicated state revenues for roads and bond funds for large capital projects. Includes the Village’s debt service for past borrowing.
- 3. Pension Funds**
 - Includes revenues and expenditures for the Village’s two public safety pension programs and the Village’s retirement incentive program.
- 4. Internal Service Funds**
 - Includes interfund transfers for three employee benefit funds and for the operation of the Village’s fleet services.

Operating Funds	
▪ General Fund	▪ Sewer Fund
▪ Water Fund	▪ Parking Meter Fund

Capital and Debt Service Funds	
▪ Capital Projects Fund	▪ General Debt Service Fund
▪ Motor Fuel Tax Fund	

Pension Funds	
▪ Firefighter’s Pension Fund	▪ Police Pension Fund
▪ Section 105 Fund	

Internal Service Funds	
▪ Employee Insurance Fund	▪ Municipal Garage Fund
▪ Worker’s Compensation Fund	▪ IMRF Fund

In addition to the fund and budget categorization, the fund matrix shows the fund to department relationship.

Fund Matrix



Wilmette Departments and Funds	Administration	Community Development	Finance	Fire	Information Technology	Law	Non-Departmental	Police	Engineering & Public Works	Water
Operating Funds										
General Fund										
Sewer Fund										
Water Fund										
Parking Meter Fund										
Capital and Debt Service Funds										
Capital Projects Fund										
General Debt Service Fund										
Motor Fuel Tax Fund										
Pension Funds										
Firefighter's Pension Fund										
Police Pension Fund										
Section 105 Fund										
Internal Service Funds										
Employee Insurance Fund										
Municipal Garage Fund										
Worker's Compensation Fund										
Illinois Municipal Retirement Fund										



Overview

The Village of Wilmette's budget, when adopted by the Village President and Board of Trustees, becomes the official financial plan for the Village's operating departments. Consequently, this makes preparation of the budget one of the most important administrative duties performed each year. The information included in this section is designed to provide residents, elected officials and employees with an overview of the budget formulation process. Since the budgetary process involves all operating departments, advisory boards and commissions and Village Board members, this summary does not include every aspect of the budget formulation process. However, it can be used as a guide in understanding how the Village creates its annual budget.

The Village takes a collaborative approach to budget development that begins each July when the Village staff meets to review the budget schedule and discuss issues regarding the coming fiscal year. The budget process ends after the Village Board conducts a series of public meetings to review the proposed budget and approves the appropriations ordinance. Below is the schedule for the preparation of the 2024 budget:

2024 Budget Formulation Process

1. Monthly Financial Reviews

At regularly scheduled Village Board meetings, budget performance is presented to the Village Board.

2. Budget Preparation Papers Distributed

Village staff responsible for the development of program budgets received packets detailing the budget schedule from the Budget Team (consisting of senior staff in the Village Manager's Office and the Finance Department).

3. Proposed Department Budgets Submitted to Budget Team

Departments submit their proposed budgets to the Budget Team inclusive of activity measures, objectives and accomplishments, capital improvement modifications, account justifications, personnel change requests, and other "additional requests," which are requests outside of the normal annual operating expense of the program.

4. Department Heads meet with Budget Team

The Budget Team meets with department representatives to review the department's budget proposal.

5. Mid-Year Financial Review

At the Mid-Year Financial Review the Village Board meets to review first-half budget performance, preliminary personnel projections for the upcoming budget year, review the baseline for the capital improvement program, establishes tax levy parameters for the upcoming budget year and establishes water and sewer rate parameters for the upcoming budget year.

6. Village Board CIP Workshop

At the CIP Workshop the Village Board meets, sitting as a Committee of the Whole, to review the ten-year capital improvement program and the next year capital request to be included in the next year budget request.

7. Budget Presented to Village Board of Trustees

Once staff completes its review and revises the proposed budget accordingly, it is presented to the Village Board. By ordinance, the proposed budget must be presented by the Village Manager



at the first regularly scheduled Village Board meeting in October. The proposed budget is also made available for public inspection at the local library and the Village Hall at this time.

8. Village Board Budget Workshop

The Village Board, meeting as a Committee of the Whole, schedules up to two public meetings to review the proposed budget with subsequent meetings held as needed to finalize any remaining matters that arise during the first meeting. In 2023, one budget meeting is scheduled to review the 2024 budget.

9. Introduction and Adoption of Ordinance Adopting the Annual Budget

The adoption of the budget ordinance is a two-step process that involves action at two separate regular Village Board meetings. The ordinance is introduced at the first meeting. The ordinance that is introduced is drafted from the originally submitted budget along with any changes that the Village Board recommended during the aforementioned Committee of the Whole meetings. The second regular Village Board meeting is designated as a public hearing as required by State statute and is the final opportunity to receive final public input regarding the budget. It is at the second meeting that the budget is passed into law.

10. Introduction and Adoption of Tax Levy

The adoption of the tax levy is a two-step process that involves action at two separate Village Board meetings. The tax levy is introduced at the first meeting, which coincides with the adoption of the appropriations ordinance. The tax levy ordinance is adopted by the Village Board at the second meeting. This is the final opportunity to receive public input regarding the levy. By Statute, the tax levy must be filed with Cook County by the fourth Tuesday in December.

The budget calendar provides a more detailed overview of the 2024 budget calendar and the specific dates of each action.



BUDGET PREPARATION SCHEDULE Development and Review of 2024 Proposed Budget

ITEM	DATES
Operating Budget and Capital Improvements Program (CIP) Preparation Materials	June 12
Village C.O.W. – Reserve Workshop	June 20
CIP Materials Due	July 10
Personnel Requests Due	July 10
CIP Review – Departments meet with Budget Team	July 17 - July 28
Operating Budget and Payroll Budget Materials Dues	August 7
Revenue Projections Due	August 31
Operating Budget Review – Departments meet with Budget Team	August 21 – September 1
Village C.O.W. – Mid-Year Financial Review and Capital Program Workshop	September 6
Issue 2024 Tentative Budget to Village Board Make Available for Public Inspection on Website, Clerk's Office & Library	October 10
Village Board - Notification Tentative Budget is available for Public Inspection - Estimate of Property Tax Levy/Intent to Adopt Levy	October 10
Village Board and Staff Budget Review (<i>individual meetings</i>)	October 16 to October 27
Village C.O.W. – Budget Workshop	November 8
Notice of Budget Public Hearing to Paper	November 6
Village Board Introduction of Ordinance regarding 2024 Tentative Budget	November 14*
Notice of Budget Public Hearing appears in paper (<i>requirement is not less than 7 days prior to hearing</i>)	November 16
Notice of Property Tax Levy to paper	November 20
Village Board - Hold Public Hearing on Tentative Budget - Adoption of Ordinance Approving Annual Budget - Introduction of Ordinances regarding 2023 Property Tax Levy & Abatement	November 28*
Notice of Property Tax Levy and Truth-In-Taxation Hearings appears in paper (<i>requirement of not more than 14 days nor less than 7 day prior to adoption</i>)	November 30
Village Board - Conduct Truth-In-Taxation Hearings - Adoption of Ordinance Approving 2023 Tax Levy & Abatement Ordinances	December 12*
File 2024 Budget File 2023 Property Tax Levy & Abatement Ordinances	December 26*

*Last Day for Required Action



Budget Overview

Village of Willmette
2024 Budget - Revenue and Expenditure Summary



	2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Proposed	2023-24 Change
REVENUE						
OPERATING FUNDS						
GENERAL FUND	37,058,142	44,233,858	39,942,912	42,603,750	41,097,400	1,154,488
SEWER FUND	27,774,774	25,668,739	8,942,300	7,585,300	8,941,805	(495)
WATER FUND	10,811,400	12,317,356	11,722,720	12,543,520	11,022,720	(700,000)
PARKING METER FUND	154,496	376,567	391,900	397,220	364,900	(27,000)
OPERATING FUNDS Total	75,798,812	82,596,520	60,999,832	63,129,790	61,426,825	426,993
CAPITAL & DEBT SERVICE FUNDS						
GENERAL DEBT SERVICE FUND	3,634,703	3,748,512	3,725,200	3,698,700	3,662,000	(63,200)
MOTOR FUEL TAX FUND	1,663,286	1,733,608	1,225,000	1,274,500	1,267,800	42,800
CAPITAL PROJECTS FUND	3,300,000	-	-	-	-	-
CAPITAL & DEBT SERVICE FUNDS Total	8,597,989	5,482,120	4,950,200	4,973,200	4,929,800	(20,400)
PENSION FUNDS						
FIREFIGHTERS' PENSION FUND	11,843,205	(10,641,418)	7,347,000	7,347,000	7,715,000	368,000
POLICE PENSION FUND	9,171,337	(9,788,356)	6,739,000	6,739,000	7,080,000	341,000
SECTION 105 FUND	264,474	284,475	275,000	335,000	290,000	15,000
PENSION FUNDS Total	21,279,016	(20,145,299)	14,361,000	14,421,000	15,085,000	724,000
INTERNAL SERVICE FUNDS						
MUNICIPAL GARAGE	1,352,618	1,603,223	1,554,798	1,635,530	1,683,718	128,920
EMPLOYEE INSURANCE FUND	3,602,899	3,718,864	3,957,433	3,801,370	3,969,317	11,884
WORKERS' COMPENSATION FUND	160,612	164,158	167,664	164,320	170,980	3,316
ILLINOIS MUNICIPAL RETIREMENT	2,214,061	2,053,156	1,942,374	1,915,300	2,051,001	108,627
INTERNAL SERVICE FUNDS Total	7,330,190	7,539,401	7,622,269	7,516,520	7,875,016	252,747
TOTAL REVENUES	\$ 113,006,008	\$ 75,472,742	\$ 87,933,301	\$ 90,040,510	\$ 89,316,641	\$ 1,383,340
EXPENDITURES						
OPERATING FUNDS						
GENERAL FUND	35,643,461	40,890,395	42,950,836	42,314,690	44,136,787	1,185,951
SEWER FUND	22,667,809	26,410,227	22,013,685	13,030,490	14,255,580	(7,758,105)
WATER FUND	9,800,233	10,716,339	13,299,368	11,042,180	14,927,202	1,627,834
PARKING METER FUND	295,176	374,094	603,889	576,800	370,443	(233,446)
OPERATING FUNDS Total	68,406,680	78,391,055	78,867,778	66,964,160	73,690,012	(5,177,766)
CAPITAL & DEBT SERVICE FUNDS						
GENERAL DEBT SERVICE FUND	3,694,088	3,618,578	3,719,000	3,719,000	3,663,444	(55,556)
MOTOR FUEL TAX FUND	1,619,018	1,795,000	1,797,400	1,797,400	1,267,800	(529,600)
CAPITAL PROJECTS FUND	1,577,843	14,575	1,002,500	100,000	2,824,000	1,821,500
CAPITAL & DEBT SERVICE FUNDS Total	6,890,948	5,428,153	6,518,900	5,616,400	7,755,244	1,236,344
PENSION FUNDS						
FIREFIGHTERS' PENSION FUND	4,525,375	4,731,954	5,484,700	5,484,700	5,741,000	256,300
POLICE PENSION FUND	3,713,152	3,770,513	4,464,200	4,464,200	4,941,000	476,800
SECTION 105 FUND	154,595	149,885	275,000	330,260	290,000	15,000
PENSION FUNDS Total	8,393,122	8,652,352	10,223,900	10,279,160	10,972,000	748,100
INTERNAL SERVICE FUNDS						
MUNICIPAL GARAGE	1,352,619	1,603,223	1,554,798	1,635,530	1,683,718	128,920
EMPLOYEE INSURANCE FUND	3,581,888	3,699,788	3,957,433	3,801,360	3,969,317	11,884
WORKERS' COMPENSATION FUND	154,186	164,158	167,574	164,310	170,980	3,406
ILLINOIS MUNICIPAL RETIREMENT	2,214,189	2,053,156	1,942,374	1,915,300	2,051,001	108,627
INTERNAL SERVICE FUNDS Total	7,302,882	7,520,325	7,622,179	7,516,500	7,875,016	252,837
TOTAL EXPENDITURES	\$ 90,993,632	\$ 99,991,885	\$ 103,232,757	\$ 90,376,220	\$ 100,292,272	\$ (2,940,485)



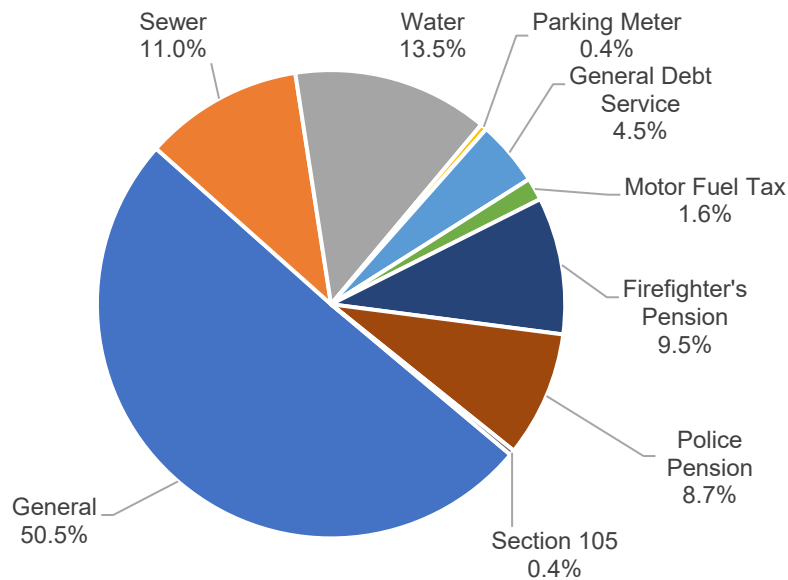
Revenue Source	General Fund	Sewer Fund	Water Fund	Parking Meter Fund	General Debt Service Fund	Motor Fuel Tax Fund	Capital Projects Fund	Firefighters' Pension Fund	Police Pension Fund	Section 105 Fund	Grand Total
Bond Proceeds	-	1,640,000	-	-	-	-	-	-	-	-	1,640,000
Daily Fee	-	-	-	250,000	-	-	-	-	-	-	250,000
Employee Contributions	-	-	-	-	-	-	-	500,000	565,000	-	1,065,000
Grant/Contributions	840,430	-	617,500	-	-	-	-	-	-	-	1,457,930
Home Rule Sales Tax	2,743,100	-	-	-	-	-	-	-	-	-	2,743,100
Income Tax	4,732,000	-	-	-	-	-	-	-	-	-	4,732,000
Interfund Transfer	1,340,000	-	-	30,000	30,000	-	-	-	-	260,000	1,660,000
Investment Income	-	100,000	355,000	-	-	30,000	-	3,915,000	3,915,000	30,000	8,345,000
Licenses	1,831,500	-	-	-	-	-	-	-	-	-	1,831,500
Other Income	-	-	120,000	-	-	-	-	-	-	-	120,000
Other Revenue	3,674,400	-	-	-	-	-	-	-	-	-	3,674,400
Other Taxes	-	-	-	-	-	1,237,800	-	-	-	-	1,237,800
Permits	2,176,300	-	-	81,900	-	-	-	-	-	-	2,258,200
Property Tax	11,516,300	-	-	-	3,632,000	-	-	3,300,000	2,600,000	-	21,048,300
Real Estate Transfer Tax	1,323,000	-	-	-	-	-	-	-	-	-	1,323,000
Rental	-	-	-	3,000	-	-	-	-	-	-	3,000
Residential Sewer Charges	-	5,011,000	-	-	-	-	-	-	-	-	5,011,000
Residential Water Charges	-	-	3,211,900	-	-	-	-	-	-	-	3,211,900
Sales Tax	5,083,100	-	-	-	-	-	-	-	-	-	5,083,100
Service Charges	4,137,270	-	50,000	-	-	-	-	-	-	-	4,187,270
Stormwater Charges	-	2,190,805	-	-	-	-	-	-	-	-	2,190,805
Utility Taxes	1,700,000	-	-	-	-	-	-	-	-	-	1,700,000
Wholesale Water Sales	-	-	6,668,320	-	-	-	-	-	-	-	6,668,320
Grand Total	41,097,400	8,941,805	11,022,720	364,900	3,662,000	1,267,800	-	7,715,000	7,080,000	290,000	81,441,625

Expenditure Type	General Fund	Sewer Fund	Water Fund	Parking Meter Fund	General Debt Service Fund	Motor Fuel Tax Fund	Capital Projects Fund	Firefighters' Pension Fund	Police Pension Fund	Section 105 Fund	Grand Total
Capital Outlay	7,333,114	8,059,700	5,429,560	51,420	-	1,267,800	2,824,000	-	-	-	24,965,594
Cerf Allocation	423,360	-	-	-	-	-	-	-	-	-	423,360
Commodities	1,125,930	112,150	1,209,640	28,420	-	-	-	-	-	-	2,476,140
Contingency Expense	60,000	-	-	-	-	-	-	-	-	-	60,000
Contractual Services	4,514,552	727,870	804,950	147,040	-	-	-	173,000	173,000	-	6,540,412
Debt Service Expense	12,500	4,099,559	1,787,417	-	3,663,444	-	-	-	-	-	9,562,920
Other Expense	2,342,511	185,334	1,677,794	50,200	-	-	-	13,000	13,000	-	4,281,839
Personnel Expense	25,464,234	1,070,967	4,017,841	93,363	-	-	-	5,555,000	4,755,000	290,000	41,246,405
Refuse Collection	2,860,586	-	-	-	-	-	-	-	-	-	2,860,586
Grand Total	44,136,787	14,255,580	14,927,202	370,443	3,663,444	1,267,800	2,824,000	5,741,000	4,941,000	290,000	92,417,256

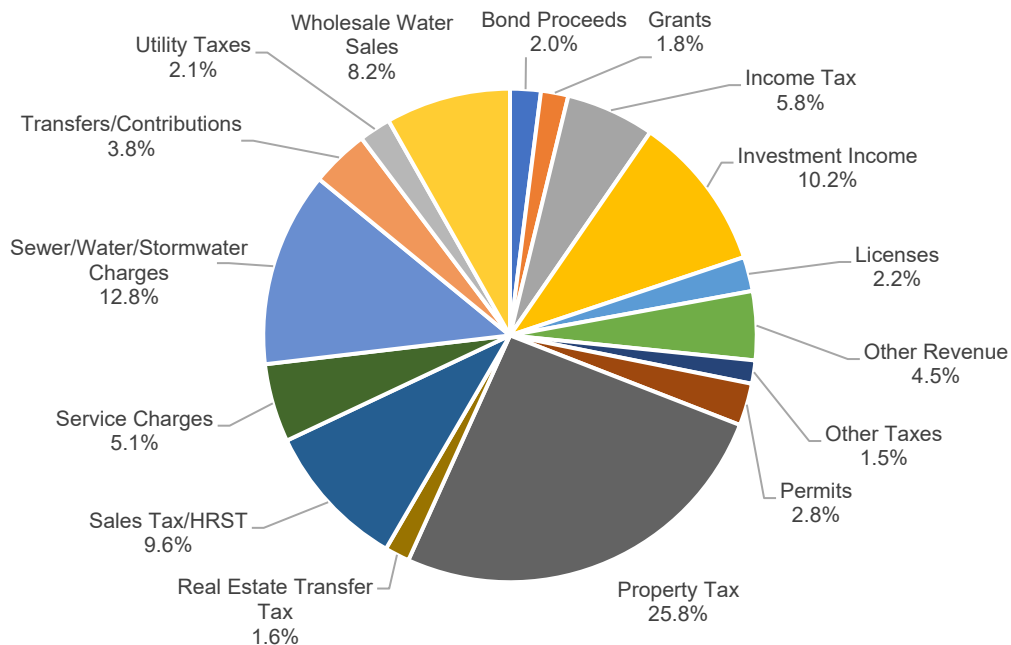


Revenue Summary

Total Village revenues (excluding internal services) are budgeted at \$81,441,625 for 2024. The revenues are primarily in support of the General Fund, Water Fund, and Sewer Fund, which make up 75.0% of all revenues. Overall, 2024 revenues are up 1.41% compared to 2023 revenues. Below is a breakdown of revenues by major funds.



Below is a breakdown of Village revenue by source. Property taxes are the largest revenue source in 2024 at 25.8%, with the next largest revenue source being sewer, water, and stormwater charges 12.8%.



Village of Willmette
2024 Budget - Revenue Summary



		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)
OPERATING FUNDS							
GENERAL FUND							
	PROPERTY TAX	10,606,203	11,604,603	11,178,800	11,217,900	11,516,300	337,500
	SALES TAX	4,197,069	4,744,397	4,776,450	4,935,000	5,083,100	306,650
	INCOME TAX	3,586,221	4,590,225	4,253,700	4,460,000	4,732,000	478,300
	SERVICE CHARGES	3,449,018	3,796,440	3,814,600	3,511,200	4,137,270	322,670
	OTHER REVENUE	3,422,528	6,115,993	3,365,200	5,735,120	3,674,400	309,200
	HOME RULE SALES TAX	2,070,262	2,544,538	2,593,380	2,663,200	2,743,100	149,720
	PERMITS	2,696,529	3,646,847	2,261,300	3,168,000	2,176,300	(85,000)
	LICENSES	1,914,335	1,865,413	1,831,500	1,832,000	1,831,500	-
	UTILITY TAXES	1,745,232	1,751,318	1,770,000	1,710,000	1,700,000	(70,000)
	REAL ESTATE TRANSFER TAX	1,869,717	2,067,141	1,441,800	1,350,690	1,323,000	(118,800)
	INTERFUND TRANSFER	1,050,000	1,050,000	1,340,000	1,050,000	1,340,000	-
	GRANT/CONTRIBUTIONS	451,028	456,943	1,316,182	970,640	840,430	(475,752)
GENERAL FUND Total		37,058,142	44,233,858	39,942,912	42,603,750	41,097,400	1,154,488
SEWER FUND							
	RESIDENTIAL SEWER CHARGES	5,405,448	4,992,662	5,011,000	5,011,000	5,011,000	-
	STORMWATER CHARGES	1,829,176	2,212,705	2,191,300	2,191,300	2,190,805	(495)
	BOND PROCEEDS	20,504,104	18,234,875	1,640,000	-	1,640,000	-
	INVESTMENT INCOME	13,546	228,497	100,000	383,000	100,000	-
	OTHER INCOME	22,500	-	-	-	-	-
SEWER FUND Total		27,774,774	25,668,739	8,942,300	7,585,300	8,941,805	(495)
WATER FUND							
	WHOLESALE WATER SALES	6,986,545	6,624,917	6,668,320	6,746,420	6,668,320	-
	RESIDENTIAL WATER CHARGES	3,533,771	3,240,994	3,211,900	3,241,000	3,211,900	-
	GRANT/CONTRIBUTIONS	-	757,953	1,467,500	1,387,500	617,500	(850,000)
	INVESTMENT INCOME	48,413	247,121	205,000	717,000	355,000	150,000
	OTHER INCOME	58,039	7,428	120,000	373,500	120,000	-
	SERVICE CHARGES	93,767	98,943	50,000	78,100	50,000	-
	BOND PROCEEDS	90,865	1,340,000	-	-	-	-
WATER FUND Total		10,811,400	12,317,356	11,722,720	12,543,520	11,022,720	(700,000)
PARKING METER FUND							
	DAILY FEE	83,471	187,561	219,000	237,000	250,000	31,000
	INTERFUND TRANSFER	-	120,000	90,000	90,000	30,000	(60,000)
	PERMITS	71,025	67,506	79,900	67,120	81,900	2,000
	RENTAL	-	1,500	3,000	3,100	3,000	-
	OTHER INCOME	-	-	-	-	-	-
PARKING METER FUND Total		154,496	376,567	391,900	397,220	364,900	(27,000)
OPERATING FUNDS Total		75,798,812	82,596,520	60,999,832	63,129,790	61,426,825	426,993
CAPITAL & DEBT SERVICE FUNDS							
GENERAL DEBT SERVICE FUND							
	PROPERTY TAX	3,634,703	3,658,512	3,685,200	3,698,700	3,632,000	(53,200)
	INTERFUND TRANSFER	-	90,000	40,000	-	30,000	(10,000)
GENERAL DEBT SERVICE FUND Total		3,634,703	3,748,512	3,725,200	3,698,700	3,662,000	(63,200)
MOTOR FUEL TAX FUND							
	OTHER TAXES	1,061,323	1,105,921	1,215,000	1,204,500	1,237,800	22,800
	INVESTMENT INCOME	6,916	32,640	10,000	70,000	30,000	20,000
	GRANT/CONTRIBUTIONS	595,047	595,047	-	-	-	-
MOTOR FUEL TAX FUND Total		1,663,286	1,733,608	1,225,000	1,274,500	1,267,800	42,800
CAPITAL PROJECTS FUND							
	BOND PROCEEDS	3,300,000	-	-	-	-	-
CAPITAL PROJECTS FUND Total		3,300,000	-	-	-	-	-
CAPITAL & DEBT SERVICE FUNDS Total		8,597,989	5,482,120	4,950,200	4,973,200	4,929,800	(20,400)
PENSION FUNDS							
FIREFIGHTERS' PENSION FUND							
	INVESTMENT INCOME	7,875,382	(14,508,540)	3,625,000	3,625,000	3,915,000	290,000
	PROPERTY TAX	3,126,000	3,126,000	3,126,000	3,126,000	3,300,000	174,000
	EMPLOYEE CONTRIBUTIONS	455,222	495,445	496,000	496,000	500,000	4,000
	INTERFUND TRANSFER	250,000	250,000	100,000	100,000	-	(100,000)
	OTHER INCOME	136,601	(4,323)	-	-	-	-
FIREFIGHTERS' PENSION FUND Total		11,843,205	(10,641,418)	7,347,000	7,347,000	7,715,000	368,000
POLICE PENSION FUND							
	INVESTMENT INCOME	5,959,736	(13,159,373)	3,625,000	3,625,000	3,915,000	290,000
	PROPERTY TAX	2,455,000	2,455,000	2,455,000	2,455,000	2,600,000	145,000

Village of Willmette
2024 Budget - Revenue Summary



	2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)
EMPLOYEE CONTRIBUTIONS	506,601	532,686	559,000	559,000	565,000	6,000
INTERFUND TRANSFER	250,000	250,000	100,000	100,000	-	(100,000)
OTHER INCOME	-	133,331	-	-	-	-
POLICE PENSION FUND Total	9,171,337	(9,788,356)	6,739,000	6,739,000	7,080,000	341,000
SECTION 105 FUND						
INTERFUND TRANSFER	259,000	260,000	260,000	260,000	260,000	-
INVESTMENT INCOME	5,474	24,475	15,000	75,000	30,000	15,000
SECTION 105 FUND Total	264,474	284,475	275,000	335,000	290,000	15,000
PENSION FUNDS Total	21,279,016	(20,145,299)	14,361,000	14,421,000	15,085,000	724,000
TOTAL REVENUES BEFORE INTERNAL SERVICE FUNDS	\$ 105,675,817	\$ 67,933,341	\$ 80,311,032	\$ 82,523,990	\$ 81,441,625	\$ 1,130,593
	2021 Actuals	2021 Actuals	2022 Budget	2022 Estimate	2023 Budget	Change (\$)
INTERNAL SERVICE FUNDS						
MUNICIPAL GARAGE						
INTERFUND TRANSFER	1,351,630	1,560,308	1,551,798	1,631,700	1,680,718	128,920
OTHER INCOME	988	42,915	3,000	3,830	3,000	-
MUNICIPAL GARAGE Total	1,352,618	1,603,223	1,554,798	1,635,530	1,683,718	128,920
EMPLOYEE INSURANCE FUND	3,602,899	3,718,864	3,957,433	3,801,370	3,969,317	11,884
EMPLOYEE INSURANCE FUND Total	3,602,899	3,718,864	3,957,433	3,801,370	3,969,317	11,884
WORKERS' COMPENSATION FUND						
INTERFUND TRANSFER	132,712	138,696	167,664	144,320	170,980	3,316
OTHER INCOME	27,900	25,462	-	20,000	-	-
WORKERS' COMPENSATION FUND Total	160,612	164,158	167,664	164,320	170,980	3,316
ILLINOIS MUNICIPAL RETIREMENT						
INTERFUND TRANSFER	2,214,061	2,053,156	1,942,374	1,915,300	2,051,001	108,627
ILLINOIS MUNICIPAL RETIREMENT Total	2,214,061	2,053,156	1,942,374	1,915,300	2,051,001	108,627
INTERNAL SERVICE FUNDS Total	7,330,190	7,539,401	7,622,269	7,516,520	7,875,016	252,747
TOTAL REVENUES	\$ 113,006,008	\$ 75,472,742	\$ 87,933,301	\$ 90,040,510	\$ 89,316,641	\$ 1,383,340

Village of Wilmette 2024 Budget
Tax Levy Actual and Projections



Levy Year	Projected Operating Levy	Road Program	Fire and Police Pension Levy *	Debt Service Levy	Additional Levy for Fire & Police Pen.	Portion Paid from Bond Proceeds	Adjustment ** to Operating Levy to Smooth the Increment	Total Levy	"Smoothed" Incremental Growth (%)
1998	6,386,857			997,843				7,384,700	
1999	6,466,007			1,176,693				7,642,700	3.49%
2000	6,627,658			1,386,515			(20,000)	7,994,173	4.60%
2001	6,956,488			1,515,128			(10,000)	8,461,616	5.85%
2002	7,234,176			2,473,868		(600,000)	(140,000)	8,968,044	5.98%
2003	7,523,543			2,563,593		(400,000)	(182,000)	9,505,136	5.99%
2004	8,071,000			2,583,226		(200,000)	(147,500)	10,306,726	8.43%
2005	8,295,437			2,450,663			179,500	10,925,600	6.00%
2006	8,940,311			2,541,289			320,000	11,801,600	8.02%
2007	9,352,187			3,883,613		(500,000)	(463,000)	12,272,800	3.99%
2008	9,572,183			3,241,817	172,000		13,000	12,999,000	5.92%
2009	9,503,999			3,069,001	490,000		450,000	13,513,000	3.95%
2010	9,942,229			2,991,871	1,082,000			14,016,100	3.72%
2011	10,330,002			3,041,398	1,162,000			14,533,400	3.69%
2012	11,783,345			3,256,455				15,039,800	3.48%
2013	12,250,693			3,298,207				15,548,900	3.39%
2014	12,718,778			3,351,672				16,070,450	3.35%
2015	9,136,199		4,059,100	3,412,624				16,607,923	3.34%
2016	9,440,078		4,516,300	3,477,386				17,433,764	4.97%
2017	9,356,668	150,000	4,877,000	3,738,528				18,122,196	3.95%
2018	9,661,800	150,000	5,096,000	3,713,000				18,620,800	2.75%
2019	9,928,400	650,000	5,236,000	3,735,000				19,549,400	4.99%
2020	10,365,000	650,000	5,581,000	3,730,000				20,326,000	3.97%
2021	10,942,300	650,000	5,581,000	3,653,000				20,826,300	2.46%
2022	11,276,500	100,000	5,581,000	3,753,000				20,710,500	-0.56%
2023	11,466,300	255,000	5,900,000	3,698,000				21,319,300	2.94%
2024	12,230,400	319,000	6,039,000	3,684,000				22,272,400	4.47%
2025	12,684,400	2,106,000	6,531,000	1,997,000				23,318,400	4.70%
2026	13,112,900	1,650,000	7,010,000	2,897,000				24,669,900	5.80%
2027	14,122,800	1,648,000	6,906,000	2,894,000				25,570,800	3.65%
2028	14,758,300	1,723,000	6,813,000	2,825,000				26,119,300	2.15%
2029	15,422,000	1,724,000	6,692,000	2,823,000				26,661,000	2.07%
2030	16,115,600	1,719,000	6,576,000	2,829,000				27,239,600	2.17%
2031	16,840,500	1,723,000	6,474,000	2,824,000				27,861,500	2.28%
2032	17,597,900	1,719,000	6,369,000	2,828,000				28,513,900	2.34%

* The itemization of the employer contribution to the Fire and Police Pension Funds was new on the 2017 tax levy.

** These adjustments, in total, net to zero. They are designed to eliminate large percentage fluctuations in the Village's tax levy due to the issuance of new debt.

Components of 2023 Tax Levy	Change
General Operations	1.66%
Debt Service	-0.27%
Fire and Police Pension Growth	1.54%
Total 2022 Tax Levy decrease	2.94%

Village of Wilmette
Proposed 2023 Fee Schedule



	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>2024 Budget</u>
Fines:					
Parking Fines	\$35	\$35	\$35	\$35	\$35
Returned Checks	Greater of \$25 or 10% of amount of NSF check	Greater of \$25 or 10% of amount of NSF check	Greater of \$25 or 10% of amount of NSF check	Greater of \$25 or 10% of amount of NSF check	Greater of \$25 or 10% of amount of NSF check
Licenses:					
Sales of Vehicle Licenses	\$80	\$80	\$80	\$80	\$80
Truck Licenses	\$95	\$95	\$95	\$95	\$95
Sales of Taxi Licenses	\$125	\$125	\$125	\$125	\$125
Business Licenses	\$80/\$160/\$235	\$80/\$160/\$235	\$80/\$160/\$235	\$80/\$160/\$235	\$80/\$160/\$235
Late Fee- Business Licenses	\$160/\$320/\$470	\$160/\$320/\$470	\$160/\$320/\$470	\$160/\$320/\$470	\$160/\$320/\$470
Contractor Licenses	\$80	\$80	\$80	\$80	\$80
	From \$1,000 to \$5,000	From \$1,000 to \$5,000	From \$1,000 to \$5,000	From \$1,000 to \$5,000	From \$1,000 to \$5,000
Liquor Licenses					
Food Handler's License	\$175/\$305/\$435	\$175/\$305/\$435	\$175/\$305/\$435	\$175/\$305/\$435	\$175/\$305/\$435
Temporary Food Event	\$25 / \$50	\$25 / \$50	\$25 / \$50	\$25 / \$50	\$25 / \$50
Late Fee- Temporary Food Event	\$50 / \$100	\$50 / \$100	\$50 / \$100	\$50 / \$100	\$50 / \$100
Permits:					
*Building Permits	\$20.16/K + \$39 inspection	\$20.16/K + \$39 inspection	\$20.16/K + \$39 inspection	\$20.16/K + \$39 inspection	\$20.16/K + \$39 inspection
*Right of Way Permits	\$62	\$62	\$62	\$62	\$62
*Electric Permits	Base of \$45+ fee / service install. Base of \$45 + \$8.00 per fixture	Base of \$45+ fee / service install. Base of \$45 + \$8.00 per fixture	Base of \$45+ fee / service install. Base of \$45 + \$8.00 per fixture	Base of \$45+ fee / service install. Base of \$45 + \$8.00 per fixture	Base of \$45+ fee / service install. Base of \$45 + \$8.00 per fixture
*Plumbing Permits					
*Dumpster Permits	\$45	\$45	\$45	\$45	\$45
Right of Way Permits *					
*Fence Permits	\$39	\$39	\$39	\$39	\$39
*Roof Permits	\$39	\$39	\$39	\$39	\$39
*Tent Permits	\$79	\$79	\$79	\$79	\$79
*Swim Pool Permit Fee	\$20.16 per \$1,000 valuation	\$20.16 per \$1,000 valuation	\$20.16 per \$1,000 valuation	\$20.16 per \$1,000 valuation	\$20.16 per \$1,000 valuation
*Private Spa Permit Fee	\$20.16 per \$1,000 valuation	\$20.16 per \$1,000 valuation	\$20.16 per \$1,000 valuation	\$20.16 per \$1,000 valuation	\$20.16 per \$1,000 valuation
*Grading Permit	New Homes- Village Cost + 235; All Other- \$120	New Homes- Village Cost + 235; All Other- \$120	New Homes- Village Cost + 235; All Other- \$120	New Homes- Village Cost + 235; All Other- \$120	New Homes- Village Cost + 235; All Other- \$120
*Demolition Fee	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500
Demolition Fee - Access *					
Demolition Fee - Tank *					
*Plan Review Fees, Res	\$79 / \$118 / \$202	\$79 / \$118 / \$202	\$79 / \$118 / \$202	\$79 / \$118 / \$202	\$79 / \$118 / \$202
*Plan Rev Fees, Comm	\$202 / \$321	\$202 / \$321	\$202 / \$321	\$202 / \$321	\$202 / \$321
*Inspections	\$39	\$39	\$39	\$39	\$39
*Permit Penalties	\$153 or 50%	\$153 or 50%	\$153 or 50%	\$153 or 50%	\$153 or 50%
*Tapping fees	Village cost + \$45	Village cost + \$45	Village cost + \$45	Village cost + \$45	Village cost + \$45
*Water meter fees	Village cost + \$45	Village cost + \$45	Village cost + \$45	Village cost + \$45	Village cost + \$45
*Construction water fees	\$5.15/day	\$5.15/day	\$5.15/day	\$5.15/day	\$5.15/day
*Fire Plan Review Res, Comm	\$109 / \$169	\$109 / \$169	\$109 / \$169	\$109 / \$169	\$109 / \$169
Planning and Zoning Filing Fees:					
*ZBA/ARC/PC fees	\$123-\$777	\$123-\$777	\$123-\$777	\$123-\$777	\$123-\$777
*Temp Use-six days +	\$123	\$123	\$123	\$123	\$123
*ARC-appear certificate	\$123	\$123	\$123	\$123	\$123
Service Charges:					
Refuse Charges	\$23.75 / month	\$23.75 / month	\$23.75 / month	\$23.75 / month	\$29.35 / month
Ambulance Transport Fees	BLS \$450/ALSI \$550/ALSI \$700 - plus mileage \$7.50	BLS \$450/ALSI \$550/ALSI \$700 - plus mileage \$7.50	BLS \$450/ALSI \$550/ALSI \$700 - plus mileage \$7.50	BLS \$450/ALSI \$550/ALSI \$700 - plus mileage \$7.50	BLS \$450/ALSI \$550/ALSI \$700 - plus mileage \$7.50
Burglar & Fire Alarm Service	Scaled Rate- Average	Scaled Rate- Average	Scaled Rate- Average	Scaled Rate- Average	Scaled Rate- Average
	is \$100	is \$100	is \$100	is \$100	is \$100
*Elevator Inspections	\$79	\$79	\$79	\$79	\$79
*Elevator Plan Rev Fee	\$20.16 per \$1,000 valuation	\$20.16 per \$1,000 valuation	\$20.16 per \$1,000 valuation	\$20.16 per \$1,000 valuation	\$20.16 per \$1,000 valuation
Yard Waste Stickers	\$2.25 per sticker	\$2.25 per sticker	\$2.25 per sticker	\$2.25 per sticker	\$2.25 per sticker
Daily Metra Parking Fee	\$2.55/\$2.05	\$2.55/\$2.05	\$2.55/\$2.05	\$2.55/\$2.05	\$2.55/\$2.05
Vehicle Fuel Tax	0.04 cent per gallon	0.04 cent per gallon	0.04 cent per gallon	0.04 cent per gallon	0.04 cent per gallon
Residential Water Rate	\$2.75 per 100 cub. ft.	\$2.75 per 100 cub. ft.	\$2.75 per 100 cub. ft.	\$2.75 per 100 cub. ft.	\$2.75 per 100 cub. ft.
Residential Sewer Rate	\$4.40 per 100 cub. ft	\$4.40 per 100 cub. ft	\$4.40 per 100 cub. ft	\$4.40 per 100 cub. ft	\$4.40 per 100 cub. ft
Stormwater Utility Fixed Fee	\$40 per year	\$50 per year	\$60 per year	\$60 per year	\$60 per year
Stormwater Utility ERU Fee	\$104 per unit	\$125 per unit	\$155 per unit	\$155 per unit	\$155 per unit



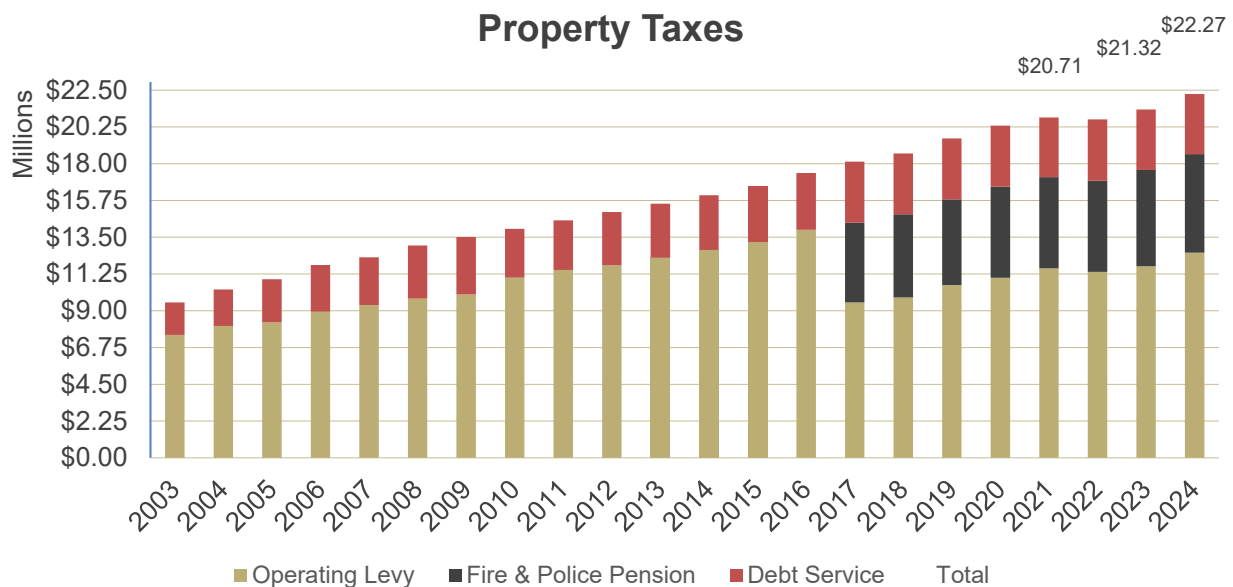
Revenue Trend Analysis

Property Taxes

Property taxes are the largest single source of revenue for the Village. The tax levy represents approximately 30% of the total revenue for the Village's General Fund. As a "Home Rule" unit of government, the Village has no limitations on its levy. The Village, however, has attempted to keep the tax levy's growth to a minimum to provide as much tax relief to residents as possible while still maintaining quality services. Prior to the 1997 levy, the operating levy consisted of the General Fund and the General Liability Insurance, Workers' Compensation, Civil Preparedness, Firefighters' Pension, Police Pension, and the Illinois Municipal Retirement Funds. For the 1997 through 1999 levies, the operating levy consisted of the General Fund along with the General Liability Insurance Fund; the other funds were either eliminated or treated as internal service funds. Beginning with the 2000 levy, the General Liability Insurance levy was included in the General Fund. Beginning with the 2017 levy, the Fire and Police Pension Levy is now separated from the General Fund.

The Village adopts its tax levy in December each year and the County collects this in two installments in March and September of the following year. Thus, the 2023 tax levy is the basis for the 2024 revenue budget. The 2023 tax levy reflects a 2.94% increase over the 2022 levy and is broken out as follows:

Component	Percent Change
General Operations	1.66%
Debt Service	(0.27%)
Pension Funding Obligations	1.54%
Total Levy Increase	2.94%





Revenue Trend Analysis

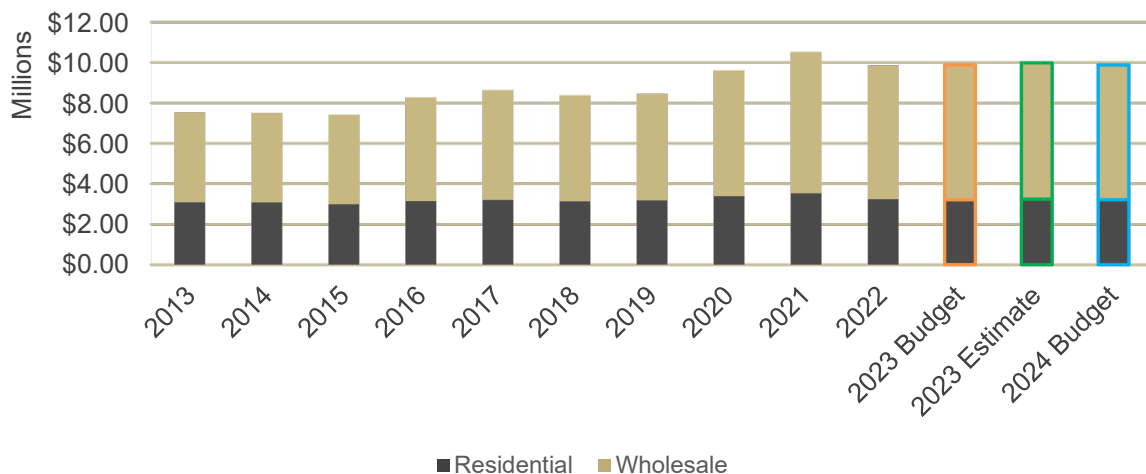
Water Sale Revenue

Total water sales are second to property tax as the largest revenue source for the Village. In total the Village serves approximately 150,000 customers. There are two categories to this revenue source: residential and wholesale. Residential sales account for about 33% of the revenue while wholesale sales to the Villages of Glenview, Kenilworth, Golf, North Maine, and Illinois American Water Company account for the other 66%. Around 75% of all water pumped is for wholesale use, the difference between wholesale and residential sales totals is due to the difference in rates. The total 2024 budget for water revenues is \$9.88 million with no change compared to 2023.

The residential water rate was 88 cents per 100 cubic feet (CCF) from May 1991 until 2002. Periodic increases have occurred since then for growth in operating costs and for capital improvements. The rate was increased from \$2.68 in 2018 for \$2.75 in 2019 and has remained at this rate through 2023; this rate is below average in the area. The steady wholesale revenue in conjunction with reduced debt service from a debt refinancing in 2011 have allowed for minimal rate increases during this time. Usage in Wilmette is projected to remain flat in 2024 and beyond but there can be seasonal fluctuations associated with weather; hot and dry weather will drive up consumption and wet and cool weather will drive down consumption. 2023 consumption estimates for residential usage is 1.21 million CCF, which is a decline of 27% over the past 26 years.

Wholesale sales have also been steadily increasing over the last 10 years. The wholesale rate is set by contract with the Village of Glenview that extends to the year 2050. The wholesale rate is re-calculated every other year or when large capital outlays are awarded. The rate in 2019 was an increase of 5% from 2018 for a total rate of \$1.472 and then in 2020 this rate was reduced by approximately 5% to \$1.398 as part of the North Maine Utilities agreement. There is no volume growth from Glenview projected for future years. The Village of Kenilworth signed an agreement to be a wholesale water customer and service began in early 2018. The Village added North Maine Utilities as a new wholesale customer beginning in mid-2020, which offset historical declines. 2024 consumption estimates for wholesale usage is 4 million CCF.

Water Sale Revenue





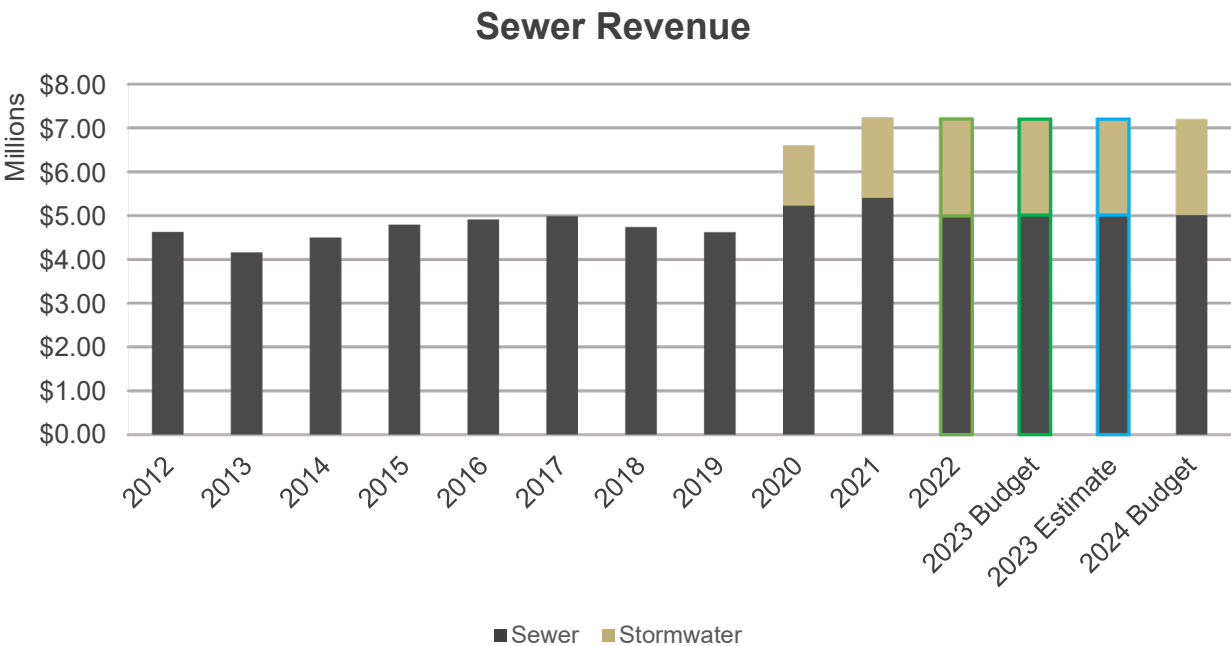
Revenue Trend Analysis

Sewer Revenue

The sewer service charge was implemented as of May 1, 1986 as a condition of the Village's receipt of "Build Illinois" grant funds for sewer improvements. In subsequent years, the receipts of low interest loans for sewer improvements (from the Illinois Environmental Protection Agency) were also conditional upon them being repaid from sewer user charges. Sewer revenues are tied to water consumption and as such this revenue will fluctuate with annual water consumption.

The sewer rate is one of the highest in the area and Wilmette's combined water / sewer rate is now in the top half for the area. The Village feels strongly that this is necessary to properly maintain the sewer infrastructure and efforts have been made to keep the rate increases to a minimum. The Village maintains approximately 50 miles of storm sewers, 56 miles of sanitary sewers, and 47 miles of combined sewers. Additionally, the Village has several sanitary and stormwater facilities, including the stormwater pumping station at Lake and Harms Road and the West Park sanitary storage facility. The Village maintained a consistent rate of \$4.24 per CCF from 2015 to 2019 and increased the rate to \$4.40 which is projected to remain consistent over the next several years.

In addition to the sewer, the Village implemented a stormwater utility fee in 2020 to fund the approximate \$68 million Neighborhood Storage Project. The stormwater fee will repay the annual debt service associated with the improvements at Community Playfield, Hibbard Park, Thornwood Park, and other areas throughout the Village. The average annual residential rate increased from \$175 in 2021 to \$215 in 2022, with no change for 2023 and 2024, and will be adjusted annually based upon project costs.



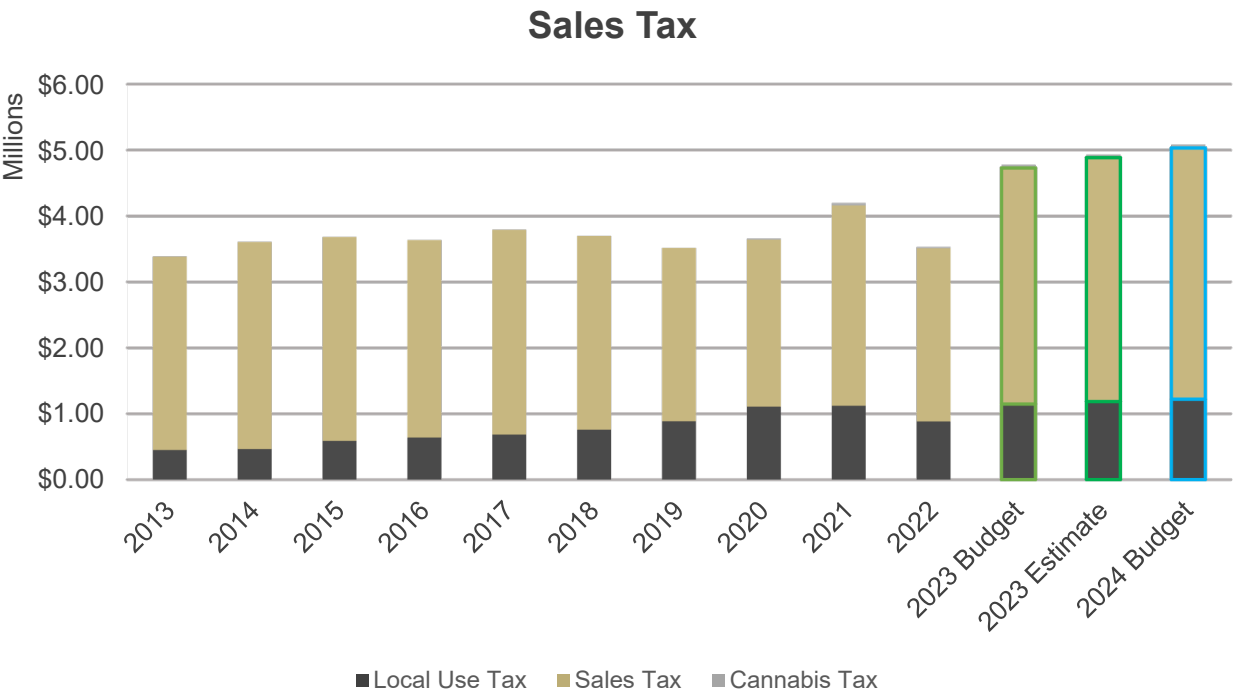


Revenue Trend Analysis

Sales Tax

Wilmette sales tax is comprised of three components: sales tax, local use tax, and cannabis tax. Approximately 75% is from sales tax, 24% from local use tax, and less than 1% from cannabis tax. These taxes are all collected by and remitted back to municipalities by the State of Illinois. The sales tax is 1.0% on all retail sales within a Village's corporate limits. The local use tax is assessed on all out of state purchases, including online, and remitted on a per capita basis. The cannabis tax began in 2020 and is assessed on statewide purchases of cannabis and remitted to municipalities on a per capita basis for law enforcement efforts.

Sales tax represents just over 10% of the General Fund budget. Over the past several years, sales tax has been in decline but has been offset by growth in the local use tax. In 2021, the 'Leveling the Playing Field for Illinois Retail Act' went into effect assessing sales tax on remote retailers and marketplace sales. These retailers are required to collect sales tax at the destination versus remitting use tax. The impact of this change has been positive thus far. The 2024 budget is \$5.08 million, up 3% compared to 2023 estimates due to the impact of inflation on retail purchases.



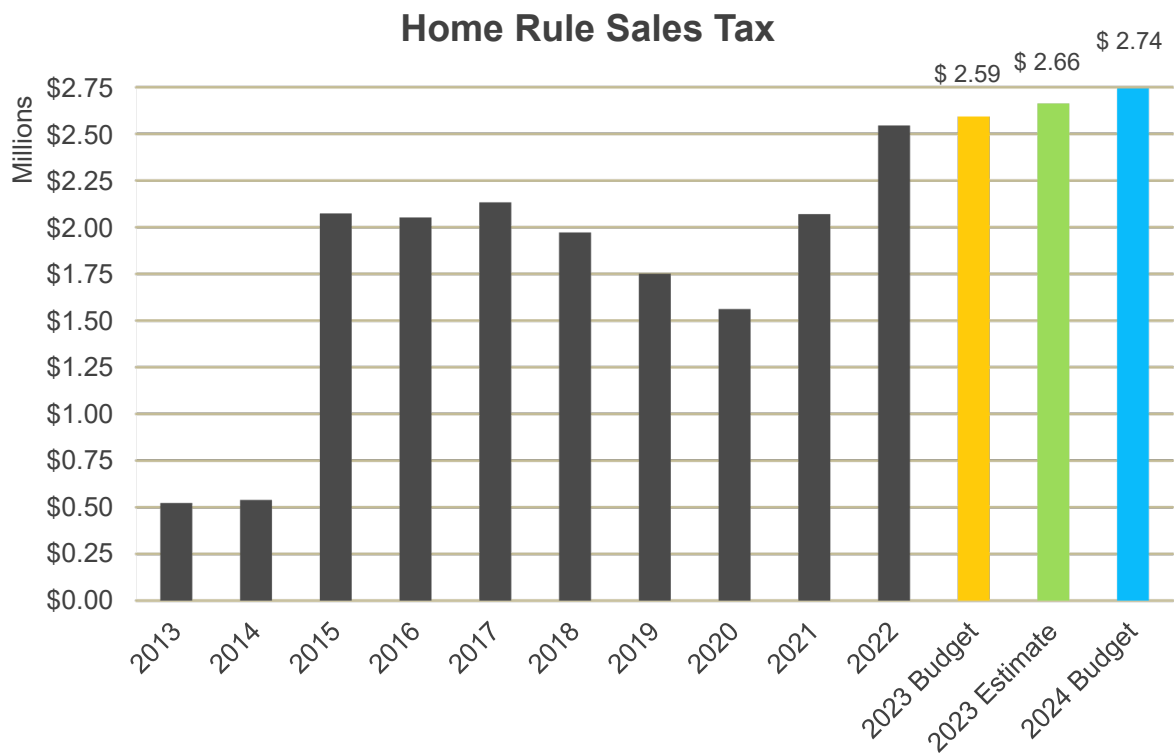


Revenue Trend Analysis

Home-Rule Sales Tax

Home-rule municipalities may enact an additional sales tax in 0.25% increments. This home rule sales tax is collected and remitted back to municipalities by the State of Illinois. The State imposed a 2.0% administrative fee in 2017, which was reduced to 1.5% in 2018 and is still in place to date. Wilmette adopted a home rule sales tax of 0.25% that was effective on January 1, 2005. On January 1, 2015, this tax was increased to 1.00%. A portion of the revenues generated are dedicated for the annual road program.

Home rule sales tax represents 5% of the General Fund budget. Historically, home rule sales tax has performed in line with the national economy; however, the revenue has seen a decline since 2017 due to several major retail closures. In 2022, the Village saw a 16% increase in home rule sales tax compared to the budget as a result of the positive impact of the “Leveling the Playing Field Act.” The 6% increase in the 2024 budget is due to the anticipated continued impact of inflation on retail purchases.



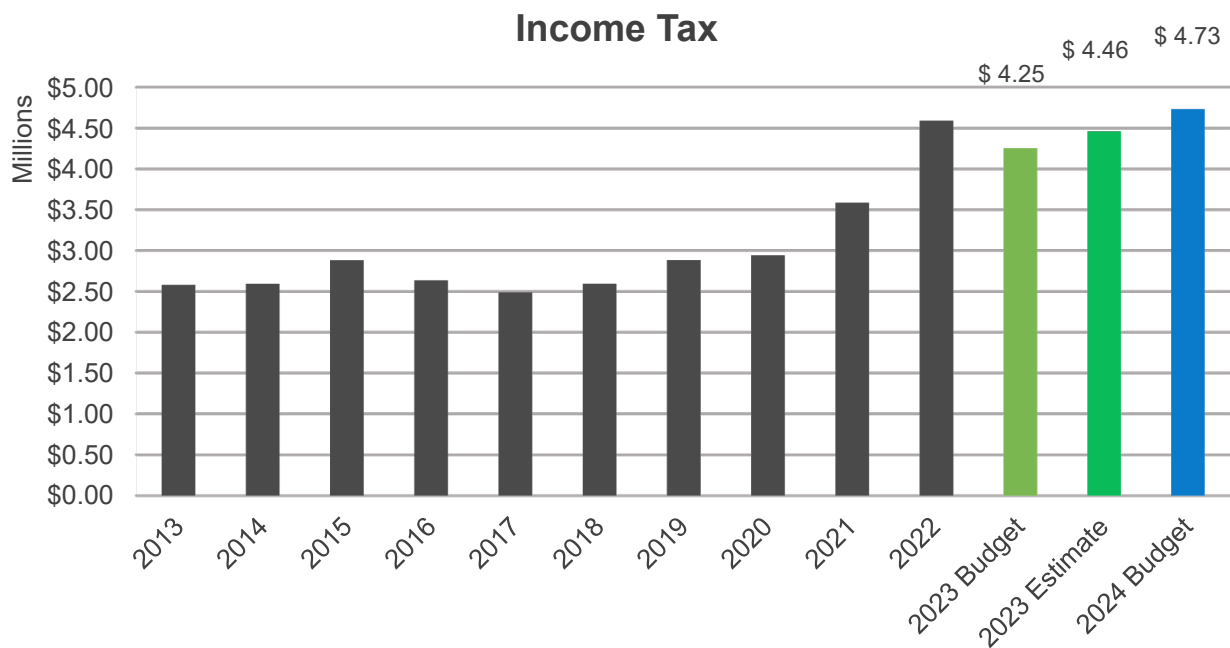


Revenue Trend Analysis

Income Tax

Income tax revenue is the portion of the State's income tax that is distributed to municipalities on a per capita basis. The allocation to local government has varied historically but was 10% from July 1995 through December 2010. Following legislation in January 2011, the State income tax was increased to 5% from 3% and the local share was reduced to 6% of that amount. The State's philosophy for this was that the amount to municipalities should be unchanged. In January 2015 the State income tax rolled back to 3.75% and the local share was increased to 8% so as to 'keep municipalities whole'. In July 2017 the income tax was increase to 4.95% for individuals and 7.00% for businesses. The current share of state revenues for municipalities is 6.06% for individuals' taxes and 6.845% of corporate income taxes. In November 2020, there was a statewide referendum on a graduated income tax proposal. This proposal failed by a margin of 53.3% to 46.7%.

The Village estimates its income tax distribution based upon information from the Illinois Municipal League (IML). IML's forecast uses the following indices: Gross Domestic Product; Unemployment; and Real Consumer Spending. The total estimated per capita is \$168/month which totals \$4.73 million for 2024. In 2023, income tax revenue increased compared to the budget as a result of low unemployment and strong corporate profits.





Revenue Trend Analysis

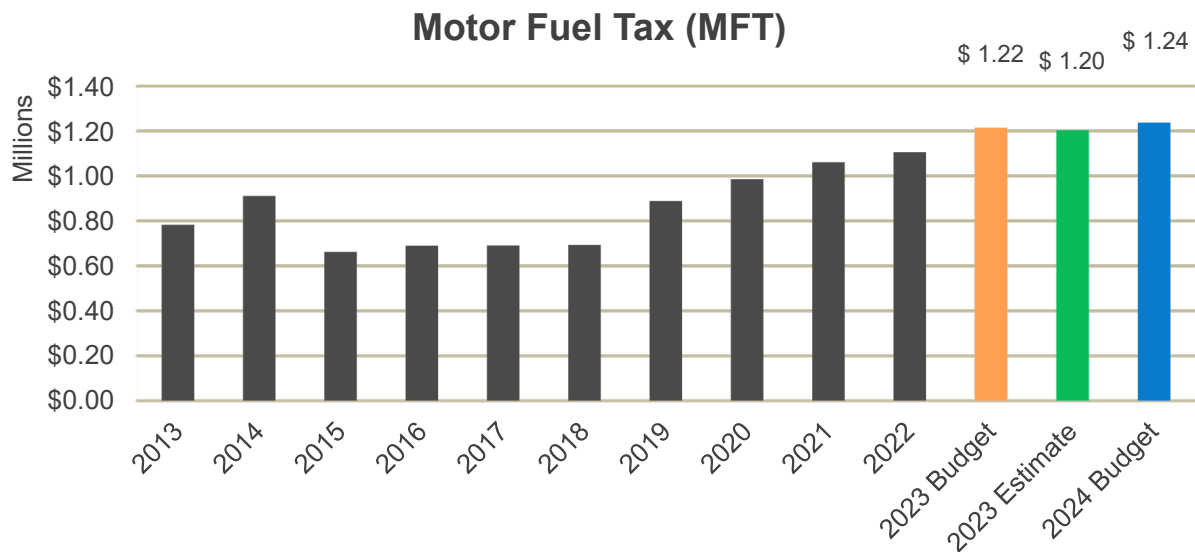
Motor Fuel Tax

A portion of the State Motor Fuel Tax (MFT) is allocated back to local governments to use to maintain local roads. The portion returned to municipalities is on a per capita basis. All funds received through the MFT are utilized for the Village's road improvement program.

Changes to MFT are governed by the State Legislature. In 2010 and 2011 the State distributed additional monies related to new State revenues from video poker. In 2014, the state allocated additional one-time video poker revenue to municipalities, which did not continue beyond 2014.

As part of the Governor's Rebuild Illinois plan, the MFT rate on gasoline was doubled from 19 cents per gallon to 38 cents per gallon and the diesel fuel tax from 5 cents per gallon to 45.5 cents per gallon on July 1, 2019. Based upon the funding distributions, the Village was projected to see an increase of 49% in MFT revenues.

From 2020-2022, the Village received \$595,000 each year as part of the Rebuild Illinois Bond grant program, for a total of \$1,785,000. These amounts are not included in the below information as they are a non-recurring revenue stream. The 2024 budget estimates total MFT disbursements of \$1.24 million.





Revenue Trend Analysis

Real Estate Transfer Taxes

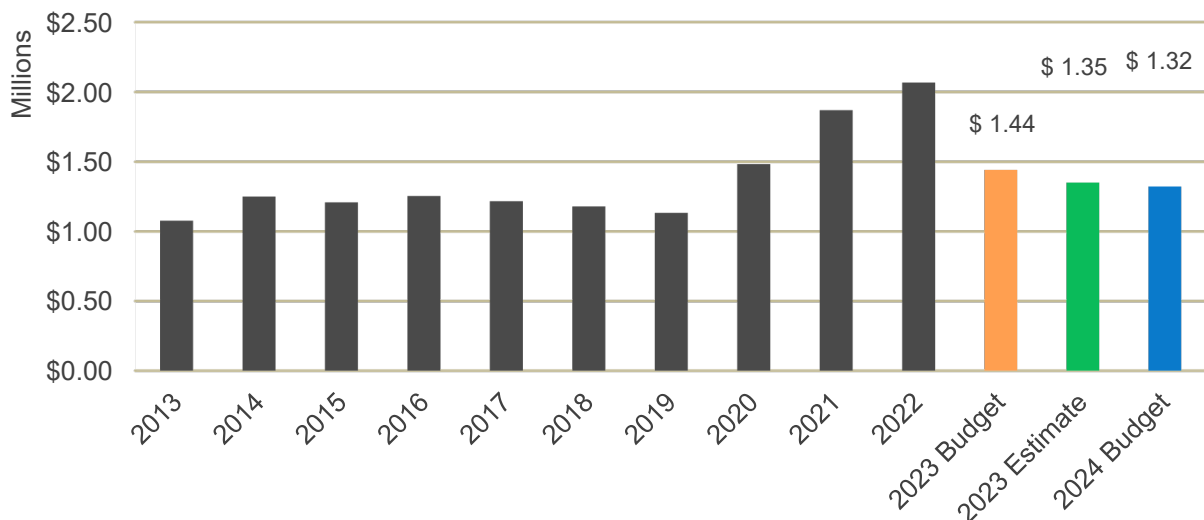
In 1988, Wilmette adopted a real estate transfer tax under its home rule authority. The Wilmette real estate transfer tax rate is \$3.00 per \$1,000 of consideration involved in a real estate transaction. A referendum to increase the rate to \$5.00 per \$1,000 of consideration failed in March 2004. The payment of the tax is the buyer's responsibility.

The real estate transfer tax fluctuates widely with the volume of sales of real property. While, on average, 5% of the residences in the Village will “turn over” during the course of a year, this amount has ranged from 2% to 7%, thus year-to-year fluctuations in this revenue are not unusual.

Over the past 20 years, the Village’s experience has been that housing prices tend to stay near one level for a period of years and then have tended to increase significantly. With the nationwide downturn in housing, this trend came to a halt in 2008 and significant price declines were evident for the first time in over 20 years. Wilmette was not immune to this decline with a nearly 35% decrease. The decrease is attributable to both market value declines and sales volume. In 2010 a federal tax credit was legislated that significantly spurred home sales and the transfer tax increased 42% that year. This was a one-time increase with revenues decreasing the following year. The revenue has become more stable since 2014. Due to COVID-19, staff projected a significant decrease in transfer taxes in 2020, however 2020-2022 resulted in a record setting real estate market. 2022 was a particularly exceptional year due to 8 one-time transactions including Edens Plaza and Plaza del Lago, totaling \$628 thousand. These transactions resulted in a 54% increase compared to the budget.

Due to a projected decrease in transaction volume, the 2024 budget is down 8.24% compared to the 2023 budget despite an increase in average home sale prices. The \$1.32 million budget is based upon an estimate of 450 transactions at an average sale of \$980 thousand.

Real Estate Transfer Tax





Revenue Trend Analysis

Utility Taxes

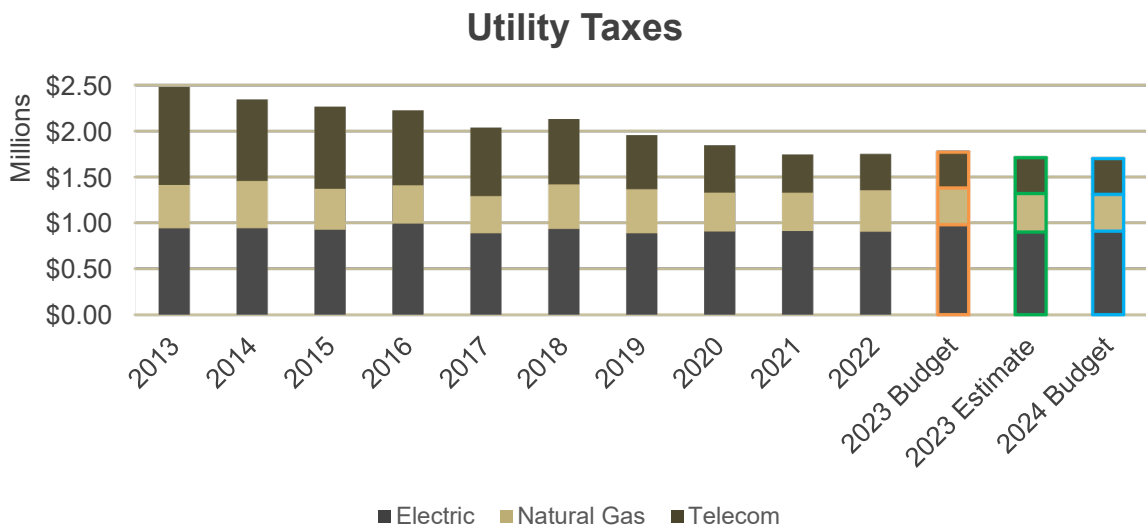
Utility taxes are levied on all electric, gas and phone bills in Wilmette. It is collected by the utility companies who retain a portion of the tax for their efforts. For phone bills the tax is based on the billing amount; for electric, the tax is based on a graduated scale of kilowatt hours; for gas, the tax is based on therms consumed. Gas and electric taxes equal 5.0% of the gross billing while the telecommunications tax equals 6.0%.

Since Wilmette is fully developed, overall electrical and natural gas utility usage is generally a function of weather conditions. Heat waves will increase air conditioner use while cold periods will produce higher heating bills. Accordingly, the utility tax revenue from these two sources is based on average weather conditions with no growth expectations.

The telecommunications tax (5%) and infrastructure maintenance fee (1%) are based on the total billings for telephone and other telecommunications services. Increased competition for these services occurred as a result of deregulation in the 1980's. AT&T currently provides basic local phone service for almost all of the community, but there are many cellular and long-distance providers serving Wilmette. While competition has kept rates down, telecommunications usage increased steadily through 2000. This growth peaked in 2004 and now declined every year since as homes have eliminated land lines and are utilizing Voice Over IP (VOIP) and cellular phones, which are not taxed.

The infrastructure maintenance fee (IMF) began in 1998. Prior to the IMF fee, the Village was paid a franchise fee for its phone lines throughout the Village. Now all utilities share in this expense through the 1% IMF. The telecommunications tax and IMF changed from a local to a statewide collection basis in 2003 and is distributed to the community with a two-month time lag.

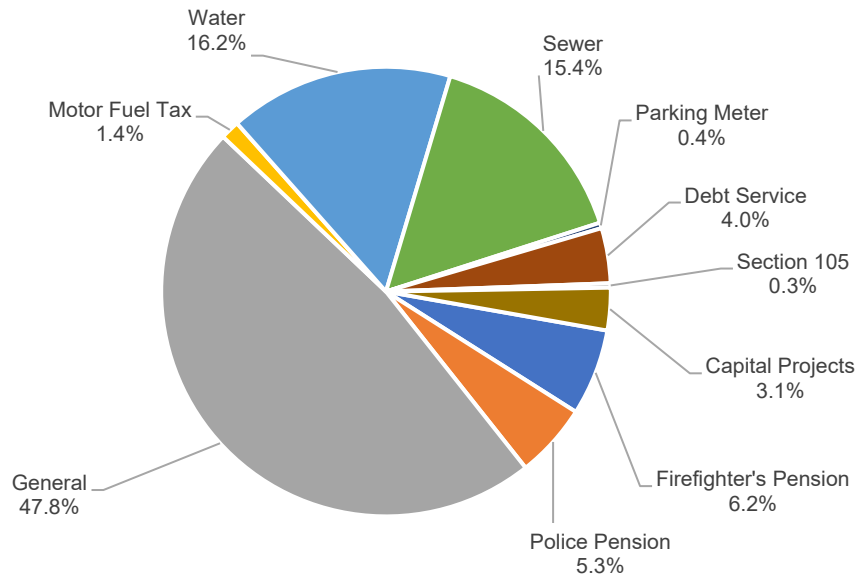
Utility taxes represent approximately 4% of the General Fund budget. Due to continued revenue decreases in telecommunications and electricity consumption, the Village estimates a 3.95% budget reduction in 2024. The 2024 budget estimates total utility tax revenues of \$1.7 million.



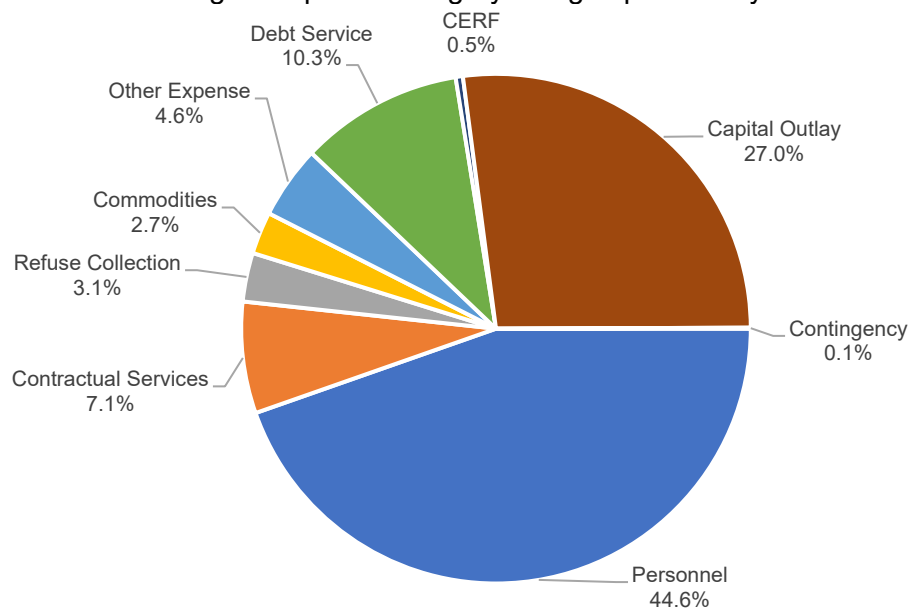


Expenditure Summary

Total Village expenditures (excluding internal services) are budgeted at \$92,417,256 for 2024. The expenditures are primarily in support of the General Fund, Water Fund, and Sewer Fund, which make up 79.4% of all expenditures. Overall, 2024 expenditures are down 3.34% compared to 2023 expenditures due to capital project reductions. Below is a breakdown of expenditures by major funds.



Below is a breakdown of Village expenditures by type. Most expenditures are related to personnel at 44.6%, with the next largest expense category being capital outlay at 27.0%.



Village of Willmette
2024 Budget - Expenditure Summary



		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)
OPERATING FUNDS							
GENERAL FUND	PERSONNEL EXPENSE	23,186,021	24,226,680	25,359,569	25,194,770	25,464,234	104,665
	CAPITAL OUTLAY	4,111,870	5,313,024	7,211,441	7,021,250	7,333,114	121,673
	CONTRACTUAL SERVICES	2,933,601	3,152,763	3,525,662	3,590,860	4,514,552	988,890
	REFUSE COLLECTION	2,439,254	2,481,442	2,502,560	2,490,840	2,860,586	358,026
	OTHER EXPENSE	1,645,628	4,011,124	2,341,925	2,362,140	2,342,511	586
	COMMODITIES	765,167	977,732	1,052,819	1,087,810	1,125,930	73,111
	CONTINGENCY EXPENSE	549,420	715,130	521,000	554,520	60,000	(461,000)
	CERF ALLOCATION	-	-	423,360	-	423,360	-
	DEBT SERVICE EXPENSE	12,500	12,500	12,500	12,500	12,500	-
GENERAL FUND Total		35,643,461	40,890,395	42,950,836	42,314,690	44,136,787	1,185,951
SEWER FUND	PERSONNEL EXPENSE	984,415	1,007,950	1,028,045	1,004,100	1,070,967	42,922
	CAPITAL OUTLAY	15,861,368	20,401,715	15,369,710	6,486,080	8,059,700	(7,310,010)
	DEBT SERVICE EXPENSE	5,068,637	4,197,984	4,579,000	4,547,240	4,099,559	(479,441)
	OTHER EXPENSE	129,200	157,839	162,365	166,550	185,334	22,969
	COMMODITIES	100,580	99,787	109,850	114,870	112,150	2,300
	CONTRACTUAL SERVICES	523,609	544,952	757,715	704,650	727,870	(29,845)
	CONTINGENCY EXPENSE	-	-	7,000	7,000	-	(7,000)
SEWER FUND Total		22,667,809	26,410,227	22,013,685	13,030,490	14,255,580	(7,758,105)
WATER FUND	CAPITAL OUTLAY	291,215	1,315,523	3,569,315	1,753,920	5,429,560	1,860,245
	DEBT SERVICE EXPENSE	2,983,249	2,649,490	2,284,000	2,284,000	1,787,417	(496,583)
	PERSONNEL EXPENSE	3,733,394	3,814,935	3,910,521	3,915,010	4,017,841	107,320
	CONTRACTUAL SERVICES	476,212	603,383	645,560	501,330	804,950	159,390
	OTHER EXPENSE	1,341,494	1,369,064	1,655,782	1,355,040	1,677,794	22,012
	COMMODITIES	974,669	963,944	1,207,190	1,205,880	1,209,640	2,450
	CONTINGENCY EXPENSE	-	-	27,000	27,000	-	(27,000)
WATER FUND Total		9,800,233	10,716,339	13,299,368	11,042,180	14,927,202	1,627,834
PARKING METER FUND	CAPITAL OUTLAY	-	13,615	290,000	290,000	51,420	(238,580)
	CONTRACTUAL SERVICES	111,236	113,776	145,179	122,020	147,040	1,861
	PERSONNEL EXPENSE	143,186	186,527	92,090	91,200	93,363	1,273
	OTHER EXPENSE	20,602	42,328	50,200	50,200	50,200	-
	COMMODITIES	20,152	17,848	26,420	23,380	28,420	2,000
PARKING METER FUND Total		295,176	374,094	603,889	576,800	370,443	(233,446)
OPERATING FUNDS Total		68,406,680	78,391,055	78,867,778	66,964,160	73,690,012	(5,177,766)
CAPITAL & DEBT SERVICE FUNDS							
GENERAL DEBT SERVICE FUND	DEBT SERVICE EXPENSE	3,694,088	3,618,578	3,719,000	3,719,000	3,663,444	(55,556)
GENERAL DEBT SERVICE FUND Total		3,694,088	3,618,578	3,719,000	3,719,000	3,663,444	(55,556)
MOTOR FUEL TAX FUND	CAPITAL OUTLAY	1,619,018	1,795,000	1,797,400	1,797,400	1,267,800	(529,600)
MOTOR FUEL TAX FUND Total		1,619,018	1,795,000	1,797,400	1,797,400	1,267,800	(529,600)
CAPITAL PROJECTS FUND	CAPITAL OUTLAY	1,530,046	14,575	1,002,500	100,000	2,824,000	1,821,500
	DEBT SERVICE EXPENSE	47,797	-	-	-	-	-
CAPITAL PROJECTS FUND Total		1,577,843	14,575	1,002,500	100,000	2,824,000	1,821,500
CAPITAL & DEBT SERVICE FUNDS Total		6,890,948	5,428,153	6,518,900	5,616,400	7,755,244	1,236,344
PENSION FUNDS							
FIREFIGHTERS' PENSION FUND	PERSONNEL EXPENSE	4,412,701	4,662,593	5,300,500	5,300,500	5,555,000	254,500
	CONTRACTUAL SERVICES	103,879	68,446	171,200	171,200	173,000	1,800
	OTHER EXPENSE	8,795	915	13,000	13,000	13,000	-
FIREFIGHTERS' PENSION FUND Total		4,525,375	4,731,954	5,484,700	5,484,700	5,741,000	256,300
POLICE PENSION FUND	PERSONNEL EXPENSE	3,626,383	3,701,508	4,280,000	4,280,000	4,755,000	475,000
	CONTRACTUAL SERVICES	76,819	57,735	171,200	171,200	173,000	1,800
	OTHER EXPENSE	9,950	11,270	13,000	13,000	13,000	-
POLICE PENSION FUND Total		3,713,152	3,770,513	4,464,200	4,464,200	4,941,000	476,800
SECTION 105 FUND	PERSONNEL EXPENSE	154,595	149,885	275,000	330,260	290,000	15,000

Village of Willmette
2024 Budget - Expenditure Summary



		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)
SECTION 105 FUND Total		154,595	149,885	275,000	330,260	290,000	15,000
PENSION FUNDS Total		8,393,122	8,652,352	10,223,900	10,279,160	10,972,000	748,100
TOTAL EXPENDITURES BEFORE INTERNAL SERVICE FUNDS		\$ 83,690,750	\$ 92,471,560	\$ 95,610,578	\$ 82,859,720	\$ 92,417,256	\$ (3,193,322)
		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)
INTERNAL SERVICE FUNDS							
MUNICIPAL GARAGE	PERSONNEL EXPENSE	836,509	846,533	870,268	864,040	899,173	28,905
	COMMODITIES	384,374	577,595	496,430	611,330	607,295	110,865
	CONTRACTUAL SERVICES	122,490	113,454	115,720	91,290	104,170	(11,550)
	INSURANCE EXPENSE	-	59,000	59,000	59,000	59,000	-
	OTHER EXPENSE	9,246	6,641	13,380	9,870	14,080	700
MUNICIPAL GARAGE Total		1,352,619	1,603,223	1,554,798	1,635,530	1,683,718	128,920
EMPLOYEE INSURANCE FUND	PERSONNEL EXPENSE	3,581,888	3,699,788	3,957,433	3,801,360	3,969,317	11,884
EMPLOYEE INSURANCE FUND Total		3,581,888	3,699,788	3,957,433	3,801,360	3,969,317	11,884
WORKERS' COMPENSATION FUND	INSURANCE EXPENSE	154,186	164,158	167,574	164,310	170,980	3,406
WORKERS' COMPENSATION FUND Total		154,186	164,158	167,574	164,310	170,980	3,406
ILLINOIS MUNICIPAL RETIREMENT	PERSONNEL EXPENSE	2,214,189	2,053,156	1,942,374	1,915,300	2,051,001	108,627
ILLINOIS MUNICIPAL RETIREMENT Total		2,214,189	2,053,156	1,942,374	1,915,300	2,051,001	108,627
INTERNAL SERVICE FUNDS Total		7,302,882	7,520,325	7,622,179	7,516,500	7,875,016	252,837
TOTAL EXPENDITURES		\$ 90,993,632	\$ 99,991,885	\$ 103,232,757	\$ 90,376,220	\$ 100,292,272	\$ (2,940,485)



Expense Trend Analysis

Personnel Expense

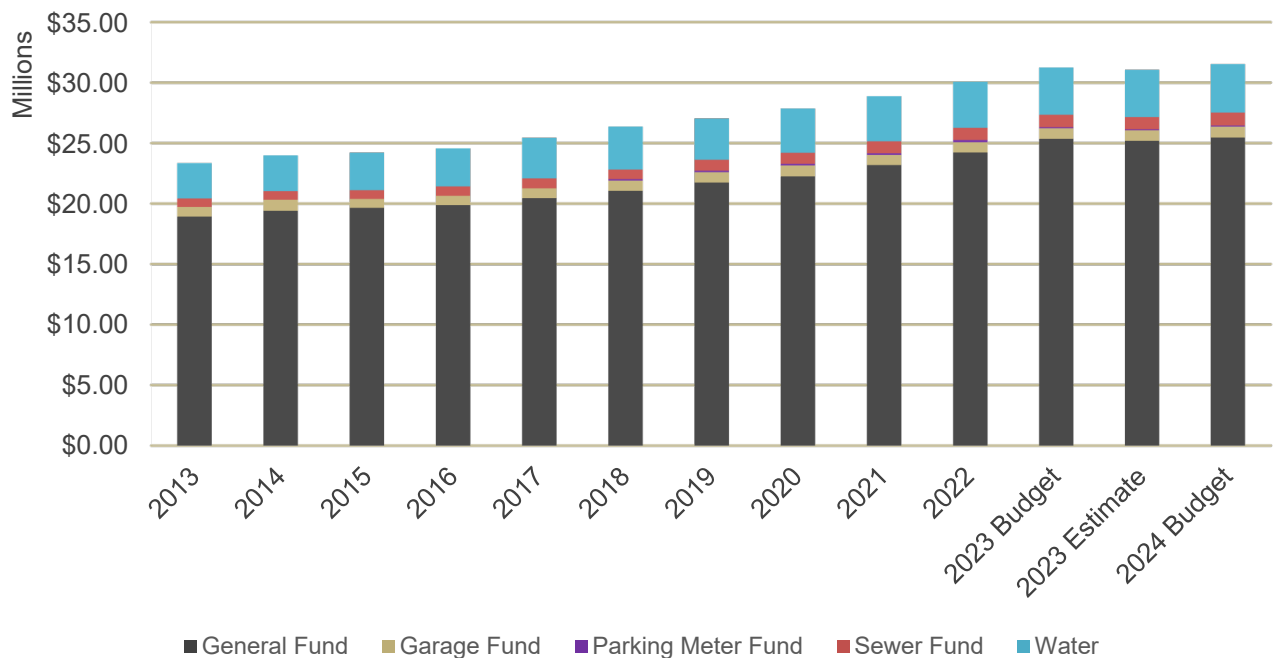
Personnel costs include salaries and wages, payroll benefits, and medical benefits; this section does not include public safety pension costs. Overall, personnel costs are approximately 56% of the non-capital operating fund budgets. Over the past ten years, this expense category has grown by an average of 2.58%.

Benefit expense growth has typically significantly outpaced wage growth over the past ten years, and the Village experienced a slight increase in benefit growth of 2.32% in 2024. Benefits have grown at an average rate of 2.66% and wages have grown at an average rate of 2.12%. In 2010, the wage to benefit ratios was 80/20, this has shifted slightly to 79/21 over time.

This increased cost of benefits is primarily attributed to the increase in health insurance costs. Annual wage increases are linked to collective bargaining agreements (CBAs) with the Village's Police, Firefighter and Lieutenants, and Water Plant employee unions. Unrepresented employees have historically received increases in line with these CBAs.

To manage health insurance benefits, the Village is a member off the North Suburban Employee Benefit Cooperative (NSEBC) with 10 other communities to provide health insurance. To manage Personnel costs, the Village continually evaluates open positions. In 2008, the Village had 207 full-time and semi full-time positions; in 2024 this number is 202.

Personnel Services





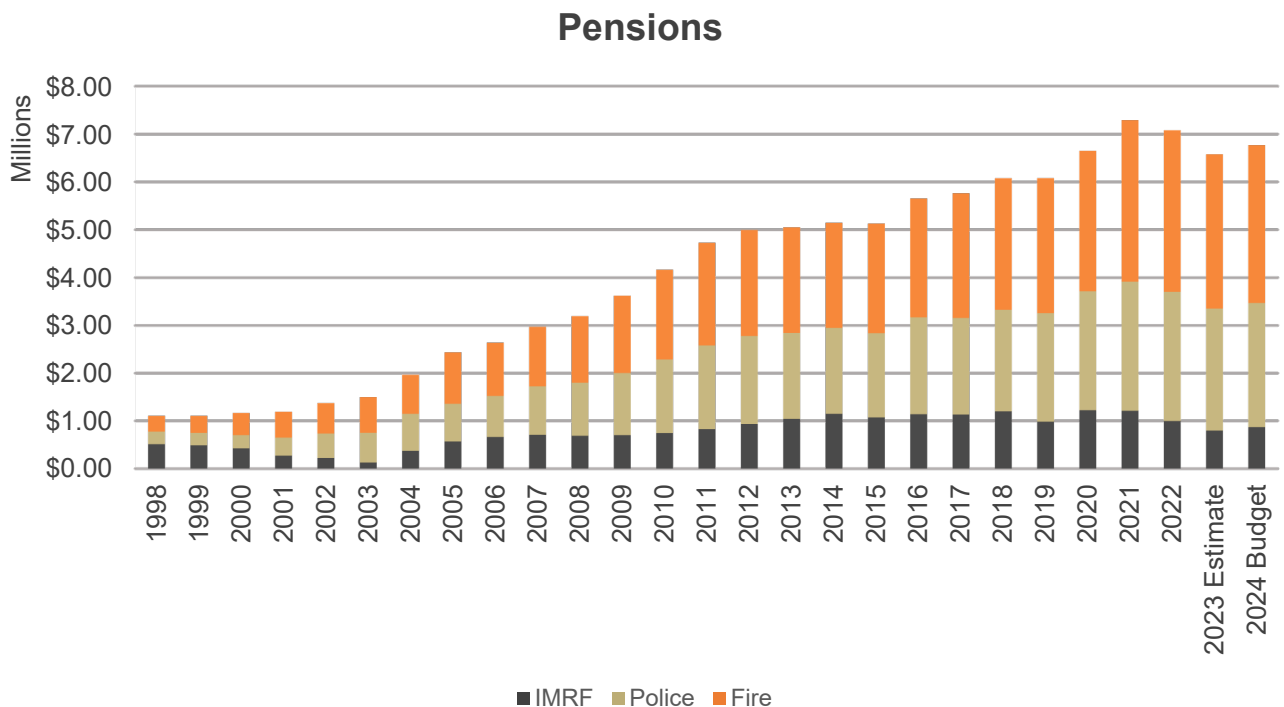
Expense Trend Analysis

Pensions

The Village of Wilmette contributes to three pension funds; Illinois Municipal Retirement Fund, the Firefighter's Pension Fund, and the Police Pension Fund. Both the public safety pension funds are mandated by State law to provide retirement and disability benefits for Wilmette public safety personnel in accordance with criteria as outlined under the State statutes. IMRF provides retirement and disability benefits for full-time municipal employees. Employees in the fire department contribute 9.455% of salaries; police department contribute 9.91% of salaries; and IMRF employees contribute 4.5%. The remainder of the annual pension contribution for the police and fire pensions is from the Village. IMRF provides an annual percentage contribution, and in 2023 this rate is increased to 6.77%.

Pensions have seen a 510% growth since 1998, a 6.9% annual growth rate. This rate has far exceeded any other major expense category of the Village. Pensions have grown from 5.9% of the total budget in 1998 to 16.5% of the total budget in 2024 and also make up a significant portion of the annual property tax levy.

To help mitigate the impact of public safety pensions, in 2019, the Village Board determined to change the public safety pension funding strategy by transitioning (from fiscal years 2020 – 2024) to a 15-year rolling amortization. The change was intended to level-off future contribution increases and begin to pay down the fund's unfunded liability. Unfortunately, in 2022, negative investment performance in the public safety pension funds will have significant, adverse impacts on future contributions.





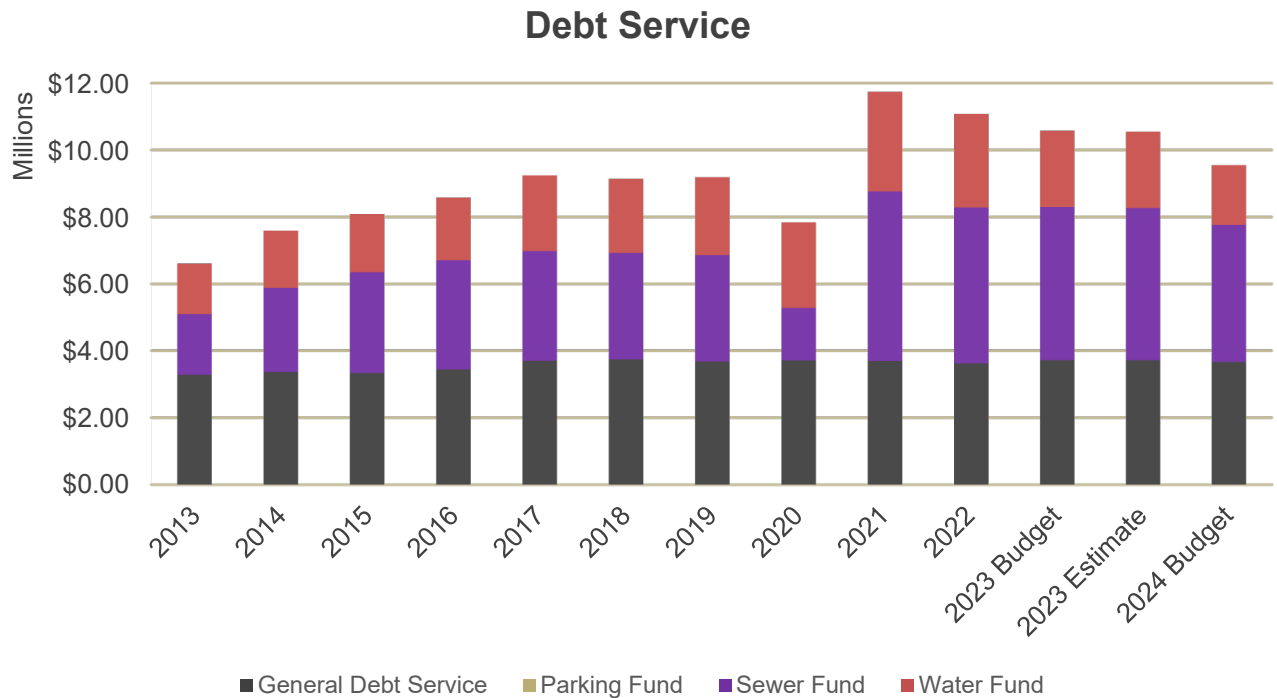
Expense Trend Analysis

Debt Service

General Debt Service Expense includes the expense in the General Debt Service Fund plus costs in the Water Fund and the Sewer Fund.

The Village's debt service expense grew significantly from 1998 through 2010. Over that time the Village issued general obligation debt of about \$45 million for road and streetscape improvements, street lighting improvements, computer technology and building improvements. The increase beginning in 2021 is associated with the debt for the Neighborhood Storage Project.

- The General Debt Service Fund incorporates the 2017A, 2020B Refunding, and 2021 issuances.
- The Water Fund debt incorporates the 2019 IEPA Loan, 2020A, 2020B Refunding, 2021, and 2022A issuances.
- The Sewer Fund debt incorporates twelve IEPA loans from 2006 to 2023.
- A component of the Sewer Fund is the stormwater project which was funded by the 2020A, 2021, and 2022A issuances.





Expense Trend Analysis

Contractual Services

This expense category includes a breakdown of the major contractual costs associated with the Village's operations. Contractual services make up approximately 8% of non-capital operating fund budgets and has grown at an average rate of 4.2% over the past ten years. There have been significant increases since 2021 and the Village is projecting a 25.7% increase from the 2023 to 2024 budget. This increase is based upon inflationary expectations which are reflected in the national and regional consumer price indices (CPI).

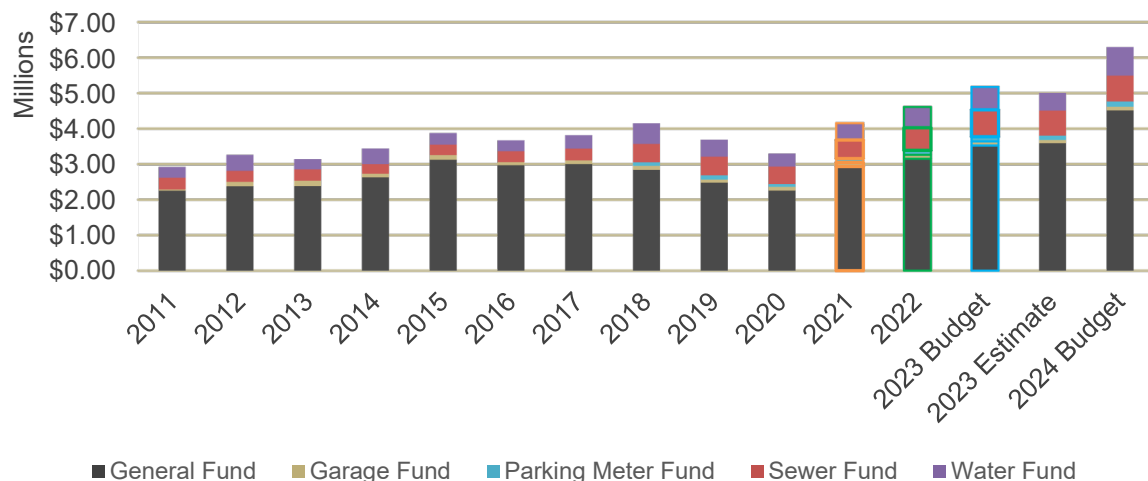
The category is broken down by fund and the major expenses in each fund are as follows:

- **General Fund** – Includes the costs of business promotion activities, software subscriptions and support, urban forestry programs, snow removal services, forestry services, custodial and building maintenance services, and other professional services.
- **Municipal Garage Fund** – Includes the costs of vehicle maintenance services.
- **Sewer Fund** – Includes the cost of sewer maintenance contracts, sewer flow monitoring, and repair service contracts.
- **Water Fund** – Includes the cost of facility maintenance contracts, telephone services, maintenance of the distribution system, maintenance of equipment, and contract services for repairs.

Over time the Village has been able to maintain or slow the growth of these contractual services through a variety of mechanisms including joint purchasing, long-term contracts, and providing in-houses services.

There is a 28.1% increase from 2023 in the General Fund, primarily driven by: the Edens Pollinator project (\$277,600); leaf disposal costs under the new waste hauling contract (\$260,000); the body worn/in car police camera system (\$105,505). In the Water Fund, there is a 24.7% increase from 2023. This is driven by the transmission main repair project (\$160,750) and leak detection services (\$46,000).

Contractual Services





Expense Trend Analysis

Refuse Collection and Disposal

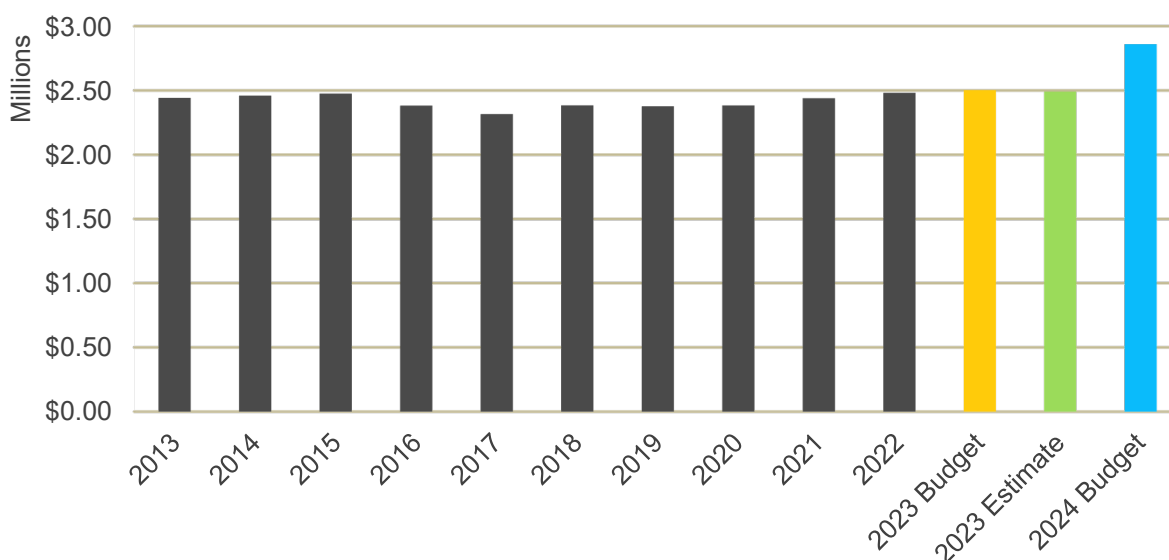
This expense category includes the cost of contractual refuse collection, contractual recycling collection and landfill tipping fees. The Village's refuse collection fee assessed to all customers covers 100% of the program costs. Over the past 10 years, the Village has seen an average increase of 0.8% in refuse collection costs and this expense makes up approximately 4% of the non-capital operating funds budget.

Refuse expenditures dropped significantly in 1993-94 when the Village changed its contractual service to once per week from twice per week. That contract was extended annually through 2009 and had annually increases that were tied to the Chicago area Consumer Price Index (CPI).

A new refuse contract was approved in 2009 and was set to expire in 2018. With this new contract, back-door collection was eliminated in areas without alleys, in favor of curb-side collection. Residents wishing to keep back-door service have the option of paying the contractor an additional fee to do so. The contract was renegotiated in 2015 and extended through 2020. The contract called for a 2% decrease in 2016, no increase in 2017, and annual adjustments thereafter tied to the CPI, with a maximum increase of 2.5%. A subsequent renegotiation and contract extension through 2023 provides residents with no rate increases in four of the next five years, with a 2.5% increase in 2021.

In 2023, the Village selected a new waste hauler. While this increases the rates in year 1 (2024) by approximately 21%, the rate had stayed artificially low for several years due to breach of contract, which allowed staff to renegotiate with the previous hauler. The contract also provides additional services including composting, electronics recycling, household hazardous waste collection, and hauling and leaf collection and disposal.

Refuse Collection





Expense Trend Analysis

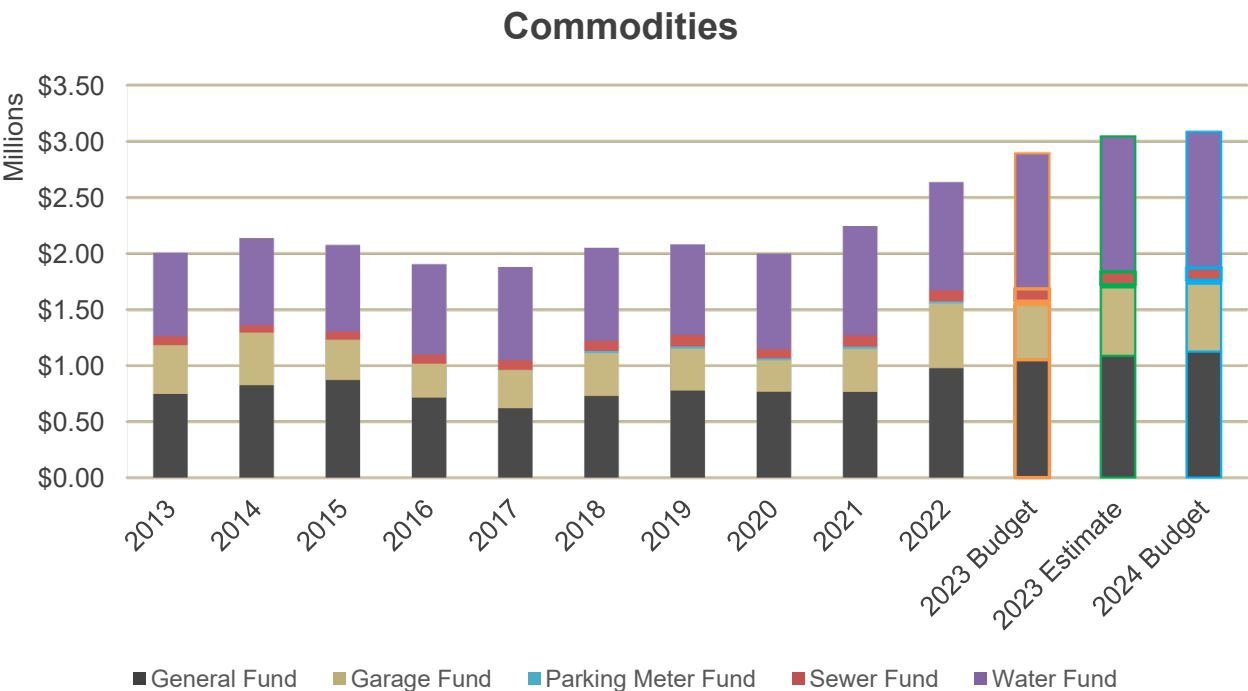
Commodities

This expense category includes a breakdown of the major supply costs associated with the Village’s operations. Commodities make up approximately 4% of non-capital operating fund budgets and has grown at an average rate of 1.0% over the past ten years. There have been significant increases since 2021 and the Village is projecting a 1.32% increase from the 2023 to 2024 budget. This increase is based upon inflationary expectations which are reflected in the national and regional consumer price indices (CPI).

The category is broken down by fund and the major expenses in each fund are as follows:

- **General Fund** – Includes the costs of roadway deicer, building maintenance and upgrades supplies, utilities such as gas and electricity, streetlight poles and lamps, office supplies and employee uniforms.
- **Municipal Garage Fund** – Includes the costs of gas and oil for the Village’s fleet and automotive repair parts.
- **Sewer Fund** – Includes material costs of pipe and other materials for sewer repair, also includes the cost of electricity for the stormwater pumping station.
- **Water Fund** – Includes the cost of chemicals for treating water, utilities such as gas and electricity, and water meters.

Over time the Village has been able to maintain or slow the growth of these commodity purchases through a variety of mechanisms including joint purchasing, long-term commodity purchases, and producing materials in-house.





Cash Flows

Village of Wilmette 2024 Budget

Cash Flow Analysis

All Funds

Fund	2022 Ending Balance	2023 Revenue	2023 Expense	2023 YE Estimate	2024 Revenue	2024 Expense	2024 YE Projection
General Fund (<i>Unrestricted</i>)	16,343,074	37,922,380	35,995,681	18,269,773	36,633,260	36,691,753	18,211,280
CERF	2,531,188	951,360	892,540	2,590,008	473,360	1,038,071	2,025,297
Infrastructure Investment (<i>General Fund</i>)	839,038	3,730,010	5,426,469	(857,421)	3,990,780	5,983,603	(2,850,244)
General Fund Total	19,713,300	42,603,750	42,314,690	20,002,360	41,097,400	43,713,427	17,386,333
Water Fund (<i>Operating</i>)	6,173,567	11,156,020	9,767,180	7,562,407	10,405,220	10,359,702	7,607,925
Water Fund (<i>Capital</i>)	998,847	1,387,500	1,275,000	1,111,347	617,500	4,567,500	(2,838,653)
Water Fund Total	7,172,414	12,543,520	11,042,180	8,673,754	11,022,720	14,927,202	4,769,272
Sewer (<i>Operating</i>)	3,189,041	5,011,000	5,047,550	3,152,491	5,011,000	4,991,254	3,172,237
Sewer (<i>Capital</i>)	1,185,800	-	400,000	785,800	1,640,000	3,560,000	(1,134,200)
Sewer Fund Total	4,374,841	5,011,000	5,447,550	3,938,291	6,651,000	8,551,254	2,038,037
Stormwater (<i>Operating</i>)	919,552	2,191,300	2,351,640	759,212	2,190,805	2,335,626	614,391
Stormwater (<i>Capital</i>)	5,468,764	383,000	5,231,300	620,464	100,000	3,368,700	(2,648,236)
Stormwater Total	6,388,316	2,574,300	7,582,940	1,379,676	2,290,805	5,704,326	(2,033,845)
Motor Fuel Tax	980,914	1,274,500	1,797,400	458,014	1,267,800	1,267,800	458,014
Capital Projects Fund	884,726	-	100,000	784,726	(824,000)	2,000,000	(2,039,274)
Parking Meter Fund	729,047	397,220	576,800	549,467	364,900	370,443	543,924
Debt Service Fund	88,352	3,698,700	3,719,000	68,052	3,662,000	3,663,444	66,608
Fire Pension Fund	53,814,974	7,347,000	5,484,700	55,677,274	7,715,000	5,741,000	57,651,274
Police Pension Fund	53,164,966	6,739,000	4,464,200	55,439,766	7,080,000	4,941,000	57,578,766
Section 105 Fund	13,715	335,000	330,260	18,455	290,000	290,000	18,455
Pension Funds Total	106,993,655	14,421,000	10,279,160	111,135,495	15,085,000	10,972,000	115,248,495

Village of Wilmette 2024 Budget

Cash Flow Analysis

General Fund

	2023 Budget	2023 Estimate	2024 Budget
REVENUES			
PROPERTY TAX	11,178,800	11,217,900	11,516,300
SALES TAX	4,776,450	4,935,000	5,083,100
HOME RULE SALES TAX	2,593,380	2,663,200	2,743,100
SERVICE CHARGES	3,814,600	3,511,200	4,137,270
INCOME TAX	4,253,700	4,460,000	4,732,000
UTILITY TAXES	1,770,000	1,710,000	1,700,000
OTHER REVENUE	3,365,200	5,735,120	3,674,400
PERMITS	2,161,300	2,112,000	2,076,300
LICENSES	1,831,500	1,832,000	1,831,500
INTERFUND TRANSFER	1,340,000	1,050,000	1,340,000
REAL ESTATE TRANSFER TAX	1,441,800	1,300,000	1,323,000
<i>RECURRING Total</i>	<i>38,526,730</i>	<i>40,526,420</i>	<i>40,156,970</i>
PERMITS	100,000	1,056,000	100,000
REAL ESTATE TRANSFER TAX	-	50,690	-
GRANT/CONTRIBUTIONS	1,316,182	970,640	840,430
<i>NON-RECURRING Total</i>	<i>1,416,182</i>	<i>2,077,330</i>	<i>940,430</i>
REVENUE Subtotal	39,942,912	42,603,750	41,097,400
PROGRAM ALLOCATIONS			
INFRASTRUCTURE INVESTMENT	(4,007,562)	(3,730,010)	(3,990,780)
CERF	(473,360)	(951,360)	(473,360)
PROGRAM ALLOCATIONS Subtotal	(4,480,922)	(4,681,370)	(4,464,140)
UNRESTRICTED REVENUES	35,461,990	37,922,380	36,633,260
EXPENSES			
PERSONNEL EXPENSE	25,359,569	25,194,770	25,464,234
REFUSE COLLECTION	2,502,560	2,490,840	2,860,586
CONTRACTUAL SERVICES	3,525,662	3,590,860	4,514,552
COMMODITIES	1,052,819	1,087,810	1,125,930
OTHER EXPENSE	2,341,925	2,362,140	2,342,511
DEBT SERVICE EXPENSE	12,500	12,500	12,500
CAPITAL OUTLAY	7,211,441	7,021,250	7,333,114
CONTINGENCY EXPENSE	521,000	554,520	60,000
GENERAL FUND EXPENSES	42,527,476	42,314,690	43,713,427
PROGRAM EXPENSES			
INFRASTRUCTURE INVESTMENT	(5,516,661)	(5,426,469)	(5,983,603)
CERF	(866,000)	(892,540)	(1,038,071)
PROGRAM EXPENSES Subtotal	(6,382,661)	(6,319,009)	(7,021,674)
GENERAL FUND EXPENSES	36,144,815	35,995,681	36,691,753
BALANCES			
Beginning Year Balance	16,343,074	16,343,074	18,269,773
Balance Change (+/-)	(682,825)	1,926,699	(58,493)
Ending Balance	15,660,248	18,269,773	18,211,280

Village of Wilmette 2024 Budget
Cash Flow Analysis
Capital Equipment Replacement Fund (CERF)

	2023 Budget	2023 Estimate	2024 Budget
REVENUE			
NON-RECURRING REVENUE (PERMITS/R.E.T.T.)	50,000	528,000	50,000
PUBLIC WORKS ALLOCATION	159,860	159,860	159,860
FIRE ALLOCATION	137,810	137,810	137,810
POLICE ALLOCATION	125,690	125,690	125,690
GRANT - E911 SYSTEM UPGRADE	-	-	-
REVENUE Subtotal	473,360	951,360	473,360

	2023 Budget	2023 Estimate	2024 Budget
EXPENSES			
SIDEWALK SNOWPLOW (C20)	-	188,260	-
LARGE DUMP TRUCK (T17)	129,000	100,320	-
LARGE DUMP TRUCK (T5)	-	-	290,000
AMBULANCE - FD-211	-	-	260,000
FIRE RESCUE BOAT - FD-222	-	-	150,000
SQUAD CAR/UTILITY VEHICLES/CSO VEHICLES	330,000	355,850	228,000
HYBRID SUV (P13)	-	2,610	44,000
PICK-UP TRUCK (T47)	85,000	74,550	-
PUMPER (FD206)	-	6,950	-
CATCH BASIN CLEANER (T34)	200,000	40,000	54,071
LIGHT POLE TRAILER - C-26	-	-	12,000
ELECTRONIC MESSAGE BOARD	22,000	22,000	-
UTILITY TRUCK (T31)	100,000	102,000	-
Expense Subtotal	866,000	892,540	1,038,071

	2023 Budget	2023 Estimate	2024 Budget
BALANCES			
BEGINNING BALANCE	2,531,188	2,531,188	2,590,008
BALANCE CHANGE (+/-)	(392,640)	58,820	(564,711)
ENDING BALANCE	2,138,548	2,590,008	2,025,297

Village of Wilmette 2024 Budget
Cash Flow Analysis
Infrastructure Investment Program

	2023 Budget	2023 Estimate	2024 Budget
REVENUE			
GENERAL FUND ALLOCATION			
FUEL TAX	210,000	210,000	210,000
GRANT - WILMETTE AVENUE RESURFACING	94,655	104,600	-
GRANT - HIBBARD ROAD ENGINEERING	160,000	20,000	200,000
GRANT - EV CHARGING STATIONS	-	-	-
GRANT - SKOKIE SHARED USE PATH	260,914	55,920	202,680
GRANT - SKOKIE VALLEY BIKE TRAIL	37,500	75,000	37,500
GRANT- SKOKIE/LAKE INTERSECTION	344,143	344,140	-
GRANT - OLD GLENVIEW ROAD	-	-	180,250
GRANT - WILMETTE/GLENVIEW/RIDGE RDS	-	-	90,000
HOME RULE SALES TAX	135,350	135,350	135,350
HOTEL TAX	400,000	400,000	415,000
PAVEMENT DEGRADATION FEE	100,000	120,000	100,000
PROP. TAXES - CURRENT YR LEVY	100,000	100,000	255,000
VEHICLE LICENSES	1,515,000	1,515,000	1,515,000
RESERVE DRAWDOWN	650,000	650,000	650,000
<i>GF ALLOCATION Subtotal</i>	<i>4,007,562</i>	<i>3,730,010</i>	<i>3,990,780</i>
MFT ALLOCATION			
GRANT	-	-	-
INTEREST EARNINGS	10,000	70,000	30,000
MOTOR FUEL TAX ALLOTMENTS	1,215,000	1,204,500	1,237,800
<i>MFT ALLOCATION Subtotal</i>	<i>1,225,000</i>	<i>1,274,500</i>	<i>1,267,800</i>
CAPITAL PROJECTS ALLOCATION			
BOND PROCEEDS	-	-	-
<i>CAPITAL PROJECTS ALLOCATION Subtotal</i>	<i>-</i>	<i>-</i>	<i>-</i>
ALLOCATION Total	5,232,562	5,004,510	5,258,580

	2023 Budget	2023 Estimate	2024 Budget
EXPENSES			
GENERAL FUND EXPENSES			
STREET RESURFACING	209,600	299,490	1,028,823
ASPHALT TO BRICK RECONSTRUCTION	523,000	540,000	503,000
ALLEY RECONSTRUCTION PROJECT	690,000	1,100,000	1,147,000
BRICK STREET RENOVATION	308,000	385,000	349,000
ENGINEERING SERVICES - ROAD	278,000	255,000	351,000
BRICK STREET MAINTENANCE	166,000	165,000	192,000
PAVEMENT PATCHING PROGRAM	130,000	240,000	143,000
PAVEMENT SURFACE REJUVENATION	70,000	66,560	52,000
SIDEWALK REPLACEMENT PROGRAM	215,000	215,000	223,000
DECORATIVE BRICK REPAIRS	30,000	30,000	15,000
PEDESTRIAN IMPROVEMENTS	25,000	9,330	25,000
PAVEMENT MARKING PROGRAM	110,000	110,000	58,000
ACTIVE TRANSPORTATION PLAN	265,000	265,000	190,000
CRACK SEALING PROGRAM	28,000	18,000	19,000
CURB REPLACEMENT PROGRAM	40,000	45,800	47,000
PHASE I STUDIES & PHASE II ENGINEERING	200,000	170,000	650,000
PARKING LOTS	70,000	60,000	163,000
OUILMETTE WAY	100,000	110,000	-
OLD GLENVIEW ROAD RESURFACING	-	1,740	405,565
WILMETTE AVENUE RESURFACING	766,860	387,240	-
SKOKIE SHARED USE PATH	428,892	90,000	379,715
SKOKIE/LAKE INTERSECTION	819,559	819,559	-
SKOKIE VALLEY TRAIL	43,750	43,750	42,500
<i>GF EXPENSE Subtotal</i>	<i>5,516,661</i>	<i>5,426,469</i>	<i>5,983,603</i>
MFT EXPENSES			
STREET RESURFACING	1,200,000	1,200,000	1,267,800
GRANT DISTRIBUTION	597,400	597,400	-
<i>MFT EXPENSE Subtotal</i>	<i>1,797,400</i>	<i>1,797,400</i>	<i>1,267,800</i>
CAPITAL PROJECTS EXPENSES			
CENTRAL AVENUE	802,500	-	824,000
<i>CAPITAL PROJECTS EXPENSE Subtotal</i>	<i>802,500</i>	<i>-</i>	<i>824,000</i>
Expense Subtotal	8,116,561	7,223,869	8,075,403

	2023 Budget	2023 Estimate	2024 Budget
BALANCES - MFT			
BEGINNING BALANCE	980,914	980,914	458,014
BALANCE CHANGE (+/-)	(572,400)	(522,900)	-
ENDING BALANCE	408,514	458,014	458,014

	2023 Budget	2023 Estimate	2024 Budget
BALANCES - CAPITAL PROJECTS			
BEGINNING BALANCE	884,726	884,726	884,726
BALANCE CHANGE (+/-)	(802,500)	-	(824,000)
ENDING BALANCE	82,226	884,726	60,726

	2023 Budget	2023 Estimate	2024 Budget
BALANCES - GENERAL FUND			
BEGINNING BALANCE	839,038	839,038	(857,421)
BALANCE CHANGE (+/-)	(1,509,099)	(1,696,459)	(1,992,823)
ENDING BALANCE	(670,061)	(857,421)	(2,850,244)

	2023 Budget	2023 Estimate	2024 Budget
OVERALL INFRASTRUCTURE PROGRAM			
BEGINNING BALANCE	2,704,678	2,704,678	485,319
BALANCE CHANGE (+/-)	(2,883,999)	(2,219,359)	(2,816,823)
ENDING BALANCE	(179,321)	485,319	(2,331,504)

Village of Wilmette 2024 Budget

Cash Flow Analysis

Water Fund

WATER OPERATING

	2023 Budget	2023 Estimate	2024 Budget
REVENUE			
RESIDENTIAL WATER CHARGES	3,211,900	3,241,000	3,211,900
WHOLESALE WATER SALES	6,668,320	6,746,420	6,668,320
SERVICE CHARGES	50,000	78,100	50,000
OTHER INCOME	120,000	373,500	120,000
INVESTMENT INCOME	205,000	717,000	355,000
REVENUE Subtotal	10,255,220	11,156,020	10,405,220

	2023 Budget	2023 Estimate	2024 Budget
EXPENSES			
PERSONNEL EXPENSE	3,910,521	3,915,010	4,017,841
CONTRACTUAL SERVICES	645,560	501,330	804,950
COMMODITIES	1,207,190	1,205,880	1,209,640
OTHER EXPENSE	1,655,782	1,355,040	1,677,794
DEBT SERVICE EXPENSE	2,284,000	2,284,000	1,787,417
CAPITAL OUTLAY	656,815	478,920	862,060
CONTINGENCY EXPENSE	27,000	27,000	-
Expense Subtotal	10,386,868	9,767,180	10,359,702

BALANCES	2023 Budget	2023 Estimate	2024 Budget
BEGINNING BALANCE	6,173,567	6,173,567	7,562,407
BALANCE CHANGE (+/-)	(131,648)	1,388,840	45,518
ENDING BALANCE	6,041,919	7,562,407	7,607,925

RESERVE BALANCE PERCENTAGE	58.2%	77.4%	73.4%

WATER CAPITAL

	2023 Budget	2023 Estimate	2024 Budget
REVENUE			
GRANT/CONTRIBUTIONS	1,467,500	1,387,500	617,500
BOND PROCEEDS	-	-	-
REVENUE Subtotal	1,467,500	1,387,500	617,500

	2023 Budget	2023 Estimate	2024 Budget
EXPENSES			
DEBT SERVICE EXPENSE	-	-	-
CAPITAL OUTLAY	2,912,500	1,275,000	4,567,500
Expense Subtotal	2,912,500	1,275,000	4,567,500

BALANCES	2023 Budget	2023 Estimate	2024 Budget
BEGINNING BALANCE	998,847	998,847	1,111,347
BALANCE CHANGE (+/-)	(1,445,000)	112,500	(3,950,000)
ENDING BALANCE	(446,153)	1,111,347	(2,838,653)

Village of Wilmette 2024 Budget
Cash Flow Analysis
Sewer Fund

SEWER OPERATING

	2023 Budget	2023 Estimate	2024 Budget
REVENUE			
RESIDENTIAL SEWER CHARGES	5,011,000	5,011,000	5,011,000
REVENUE Subtotal	5,011,000	5,011,000	5,011,000

	2023 Budget	2023 Estimate	2024 Budget
EXPENSES			
PERSONNEL EXPENSE	914,252	888,460	951,498
CONTRACTUAL SERVICES	757,715	704,650	727,870
COMMODITIES	109,850	114,870	112,150
OTHER EXPENSE	142,365	150,550	155,334
DEBT SERVICE EXPENSE	2,359,000	2,327,240	1,913,402
CAPITAL OUTLAY	1,229,710	854,780	1,131,000
CONTINGENCY	7,000	7,000	-
Expense Subtotal	5,519,892	5,047,550	4,991,254

BALANCES	2023 Budget	2023 Estimate	2024 Budget
BEGINNING BALANCE	3,189,041	3,189,041	3,152,491
BALANCE CHANGE (+/-)	(508,892)	(36,550)	19,746
ENDING BALANCE	2,680,149	3,152,491	3,172,237

RESERVE BALANCE PERCENTAGE	48.6%	62.5%	63.6%

SEWER CAPITAL

	2023 Budget	2023 Estimate	2024 Budget
REVENUE			
BOND PROCEEDS	-	-	-
IEPA LOAN	1,640,000	-	1,640,000
REVENUE Subtotal	1,640,000	-	1,640,000

	2023 Budget	2023 Estimate	2024 Budget
EXPENSES			
BOND ISSUANCE COSTS	-	-	-
BLDG. IMPROV. - PUBLIC WORKS	1,900,000	400,000	1,920,000
INFRASTRUCTURE -COMBINED SEWER	1,640,000	-	1,640,000
Expense Subtotal	3,540,000	400,000	3,560,000

BALANCES	2023 Budget	2023 Estimate	2024 Budget
BEGINNING BALANCE	1,185,800	1,185,800	785,800
BALANCE CHANGE (+/-)	(1,900,000)	(400,000)	(1,920,000)
ENDING BALANCE	(714,200)	785,800	(1,134,200)

Village of Wilmette 2024 Budget
Cash Flow Analysis
Stormwater Program

STORMWATER OPERATING

	2023 Budget	2023 Estimate	2024 Budget
REVENUE			
STORMWATER CHARGES	2,191,300	2,191,300	2,190,805
REVENUE Subtotal	2,191,300	2,191,300	2,190,805

	2023 Budget	2023 Estimate	2024 Budget
EXPENSES			
PERSONNEL EXPENSE	113,793	115,640	119,469
OTHER EXPENSE	20,000	16,000	30,000
DEBT SERVICE EXPENSE	2,220,000	2,220,000	2,186,157
Expense Subtotal	2,353,793	2,351,640	2,335,626

	2023 Budget	2023 Estimate	2024 Budget
BALANCES			
BEGINNING BALANCE	919,552	919,552	759,212
BALANCE CHANGE (+/-)	(162,493)	(160,340)	(144,821)
ENDING BALANCE	757,059	759,212	614,391

RESERVE BALANCE PERCENTAGE	32.2%	32.3%	26.3%

STORMWATER CAPITAL

	2023 Budget	2023 Estimate	2024 Budget
REVENUE			
BOND PROCEEDS*	-	-	-
INVESTMENT INCOME	100,000	383,000	100,000
REVENUE Subtotal	100,000	383,000	100,000

	2023 Budget	2023 Estimate	2024 Budget
EXPENSES			
INFRASTRUCTURE - STORM SEWER	10,600,000	5,231,300	3,368,700 *
Expense Subtotal	10,600,000	5,231,300	3,368,700

	2023 Budget	2023 Estimate	2024 Budget
BALANCES			
BEGINNING BALANCE	5,468,764	5,468,764	620,464
BALANCE CHANGE (+/-)	(10,500,000)	(4,848,300)	(3,268,700)
ENDING BALANCE	(5,031,236)	620,464	(2,648,236) **

*The \$3.37 million expense is to provide the Village appropriation authority for potential invoices received and paid in 2024.

**The final projected ending balance will net to zero

Village of Wilmette 2024 Budget

Cash Flow Analysis

Motor Fuel Tax Fund

	2023 Budget	2023 Estimate	2024 Budget
REVENUE			
MOTOR FUEL TAX ALLOTMENTS	1,215,000	1,204,500	1,237,800
GRANT	-	-	-
INVESTMENT INCOME	10,000	70,000	30,000
REVENUE Subtotal	1,225,000	1,274,500	1,267,800

	2023 Budget	2023 Estimate	2024 Budget
PROGRAM ALLOCATIONS			
INFRASTRUCTURE - ROADS	1,797,400	1,797,400	1,267,800
PROGRAM ALLOCATIONS Subtotal	1,797,400	1,797,400	1,267,800

BALANCES	2023 Budget	2023 Estimate	2024 Budget
BEGINNING BALANCE	980,914	980,914	458,014
BALANCE CHANGE (+/-)	(572,400)	(522,900)	-
ENDING BALANCE	408,514	458,014	458,014

Village of Wilmette 2024 Budget

Cash Flow Analysis

Capital Projects Fund

	2023 Budget	2023 Estimate	2024 Budget
REVENUE			
BOND ISSUANCE	-	-	-
REVENUE Subtotal	-	-	-
PROGRAM ALLOCATIONS			
CENTRAL AVENUE	(802,500)	-	(824,000)
PROGRAM ALLOCATIONS Subtotal	(802,500)	-	(824,000)
CAPITAL PROJECTS FUND Revenues	(802,500)	-	(824,000)

	2023 Budget	2023 Estimate	2024 Budget
EXPENSES			
POLICE STATION	200,000	100,000	2,000,000
Expense Subtotal	200,000	100,000	2,000,000

	2023 Budget	2023 Estimate	2024 Budget
BALANCES			
BEGINNING BALANCE	884,726	884,726	784,726
BALANCE CHANGE (+/-)	(1,002,500)	(100,000)	(2,824,000)
ENDING BALANCE	(117,774)	784,726	(2,039,274)

Village of Wilmette 2024 Budget
Cash Flow Analysis
Parking Meter Fund

VILLAGE CENTER

	2023 Budget	2023 Estimate	2024 Budget
REVENUE			
PERMITS	41,700	42,320	43,700
RENTAL	3,000	3,100	3,000
DAILY FEE	141,000	177,000	180,000
INTERFUND TRANSFER	90,000	90,000	30,000
REVENUE Subtotal	275,700	312,420	256,700

	2023 Budget	2023 Estimate	2024 Budget
EXPENSES			
PERSONNEL EXPENSE	52,191	52,630	54,189
CONTRACTUAL SERVICES	93,192	89,100	100,970
COMMODITIES	20,300	19,680	22,000
OTHER EXPENSE	25,200	25,200	25,200
CAPITAL OUTLAY	90,000	90,000	21,420
Expense Subtotal	280,883	276,610	223,779

	2023 Budget	2023 Estimate	2024 Budget
BALANCES			
BEGINNING BALANCE	47,167	47,167	82,977
BALANCE CHANGE (+/-)	(5,183)	35,810	32,921
ENDING BALANCE	41,984	82,977	115,898

CTA STATION PARKING

	2023 Budget	2023 Estimate	2024 Budget
REVENUE			
PERMITS	18,200	13,800	18,200
DAILY FEE	78,000	60,000	70,000
REVENUE Subtotal	96,200	73,800	88,200

	2023 Budget	2023 Estimate	2024 Budget
EXPENSES			
PERSONNEL EXPENSE	39,899	38,570	39,174
CONTRACTUAL SERVICES	42,832	25,320	36,020
COMMODITIES	3,520	1,200	3,520
OTHER EXPENSE	25,000	25,000	25,000
CAPITAL OUTLAY	200,000	200,000	-
Expense Subtotal	311,251	290,090	103,714

	2023 Budget	2023 Estimate	2024 Budget
BALANCES			
BEGINNING BALANCE	381,142	381,142	164,852
BALANCE CHANGE (+/-)	(215,051)	(216,290)	(15,514)
ENDING BALANCE	166,091	164,852	149,338

BURMEISTER

	2023 Budget	2023 Estimate	2024 Budget
REVENUE			
PERMITS	20,000	11,000	20,000
REVENUE Subtotal	20,000	11,000	20,000

	2023 Budget	2023 Estimate	2024 Budget
EXPENSES			
CONTRACTUAL SERVICES	9,155	7,600	10,050
COMMODITIES	2,600	2,500	2,900
CAPITAL OUTLAY	-	-	30,000
Expense Subtotal	11,755	10,100	42,950

	2023 Budget	2023 Estimate	2024 Budget
BALANCES			
BEGINNING BALANCE	300,738	300,738	301,638
BALANCE CHANGE (+/-)	8,245	900	(22,950)
ENDING BALANCE	308,983	301,638	278,688

PARKING FUND ENDING BALANCE	517,058	549,467	543,924

Village of Wilmette 2024 Budget

Cash Flow Analysis

Debt Service Fund

	2023 Budget	2023 Estimate	2024 Budget
REVENUE			
PROPERTY TAXES	3,685,200	3,698,700	3,632,000
GENERAL FUND TRANSFER	40,000	-	30,000
REVENUE Subtotal	3,725,200	3,698,700	3,662,000

	2023 Budget	2023 Estimate	2024 Budget
EXPENSES			
BOND REGISTRAR FEES	2,000	2,000	2,000
G.O. BOND RETIREMENT	2,990,000	2,990,000	3,085,000
INTEREST EXPENSE	727,000	727,000	576,444
Expense Subtotal	3,719,000	3,719,000	3,663,444

BALANCES	2023 Budget	2023 Estimate	2024 Budget
BEGINNING BALANCE	88,352	88,352	68,052
BALANCE CHANGE (+/-)	6,200	(20,300)	(1,444)
ENDING BALANCE	94,552	68,052	66,608

Village of Wilmette 2024 Budget

Cash Flow Analysis

Firefighter's Pension Fund

	2023 Budget	2023 Estimate	2024 Budget
REVENUE			
PROPERTY TAX	3,126,000	3,126,000	3,300,000
INTERFUND TRANSFER	100,000	100,000	-
INVESTMENT INCOME	3,625,000	3,625,000	3,915,000
EMPLOYEE CONTRIBUTIONS	496,000	496,000	500,000
REVENUE Subtotal	7,347,000	7,347,000	7,715,000

	2023 Budget	2023 Estimate	2024 Budget
EXPENSES			
PERSONNEL EXPENSE	5,300,500	5,300,500	5,555,000
CONTRACTUAL SERVICES	171,200	171,200	173,000
OTHER EXPENSE	13,000	13,000	13,000
Expense Subtotal	5,484,700	5,484,700	5,741,000

BALANCES	2023 Budget	2023 Estimate	2024 Budget
BEGINNING BALANCE	53,814,974	53,814,974	55,677,274
BALANCE CHANGE (+/-)	1,862,300	1,862,300	1,974,000
ENDING BALANCE	55,677,274	55,677,274	57,651,274

Village of Wilmette 2024 Budget

Cash Flow Analysis

Police Pension Fund

	2023 Budget	2023 Estimate	2024 Budget
REVENUE			
PROPERTY TAX	2,455,000	2,455,000	2,600,000
INTERFUND TRANSFER	100,000	100,000	-
OTHER INCOME	-	-	-
INVESTMENT INCOME	3,625,000	3,625,000	3,915,000
EMPLOYEE CONTRIBUTIONS	559,000	559,000	565,000
REVENUE Subtotal	6,739,000	6,739,000	7,080,000

	2023 Budget	2023 Estimate	2024 Budget
EXPENSES			
PERSONNEL EXPENSE	4,280,000	4,280,000	4,755,000
CONTRACTUAL SERVICES	171,200	171,200	173,000
OTHER EXPENSE	13,000	13,000	13,000
Expense Subtotal	4,464,200	4,464,200	4,941,000

BALANCES	2023 Budget	2023 Estimate	2024 Budget
BEGINNING BALANCE	53,164,966	53,164,966	55,439,766
BALANCE CHANGE (+/-)	2,274,800	2,274,800	2,139,000
ENDING BALANCE	55,439,766	55,439,766	57,578,766

Village of Wilmette 2024 Budget

Cash Flow Analysis

Section 105 Fund

	2023 Budget	2023 Estimate	2024 Budget
REVENUE			
INTERFUND TRANSFER	260,000	260,000	260,000
INVESTMENT INCOME	15,000	75,000	30,000
REVENUE Subtotal	275,000	335,000	290,000
	2023 Budget	2023 Estimate	2024 Budget
EXPENSES			
PERSONNEL EXPENSE	275,000	330,260	290,000
Expense Subtotal	275,000	330,260	290,000
	2023 Budget	2023 Estimate	2024 Budget
BALANCES			
BEGINNING BALANCE	13,715	13,715	18,455
BALANCE CHANGE (+/-)	-	4,740	-
ENDING BALANCE	13,715	18,455	18,455



Operating Funds



General Fund

Accounts for the general operations fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund.

Sewer Fund

Accounts for sewer charge revenues used to operate and maintain the Village's sewer system. Major improvements have been financed using below market rate loans from the Environmental Protection Agency. The capital expenditures and debt service pertaining to these loans are accounted for in this special revenue fund.

Water Fund

Accounts for revenues derived from residential and wholesale water sales used to operate and maintain the Village's water plant. This includes all capital expenses and debt service as well as an annual operating transfer to the General Fund. Due to its business nature, this fund is classified as an enterprise type fund.

Parking Meter Fund

Accounts for the expenditure of revenues derived from parking lots owned or leased by the Village. These revenues are used to operate and maintain these lots.



General Fund



FUND SUMMARY

The General Fund is used to account for all revenues and expenditures used to finance traditional services associated with municipal government which are not required to be accounted for in other funds. The main components of these expenditures consist of general government, public health and safety, and public works. The primary revenues used to finance these functions are the property tax, sales tax, utility tax, income tax, real estate transfer tax, refuse and other service charges, vehicle licenses and various construction permits. This section provides an overview of the general fund along with segments for each program and department.

BUDGET SUMMARY

Revenue by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Property Tax	10,606,203	11,604,603	11,178,800	11,217,900	11,516,300	337,500
Sales Tax	4,197,069	4,744,397	4,776,450	4,935,000	5,083,100	306,650
Income Tax	3,586,221	4,590,225	4,253,700	4,460,000	4,732,000	478,300
Service Charges	3,449,018	3,796,440	3,814,600	3,511,200	4,137,270	322,670
Other Revenue	3,422,528	6,115,993	3,365,200	5,735,120	3,674,400	309,200
Home Rule Sales Tax	2,070,262	2,544,538	2,593,380	2,663,200	2,743,100	149,720
Permits	2,696,529	3,646,847	2,261,300	3,168,000	2,176,300	(85,000)
Utility Taxes	1,745,232	1,751,318	1,770,000	1,710,000	1,700,000	(70,000)
Licenses	1,914,335	1,865,413	1,831,500	1,832,000	1,831,500	-
Interfund Transfer	1,050,000	1,050,000	1,340,000	1,050,000	1,340,000	-
Real Estate Transfer Tax	1,869,717	2,067,141	1,441,800	1,350,690	1,323,000	(118,800)
Grant/Contributions	451,028	456,943	1,316,182	970,640	840,430	(475,752)
TOTAL REVENUES	37,058,142	44,233,858	39,942,912	42,603,750	41,097,400	1,154,488



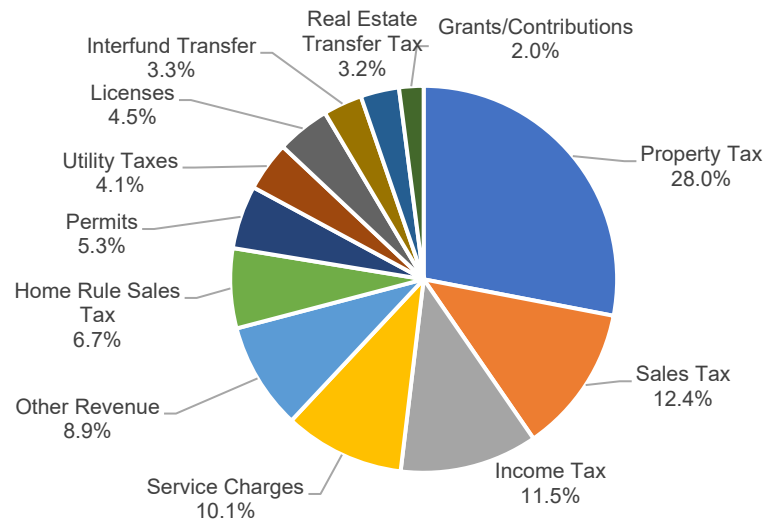
Expense by Program

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Village Manager's Office	743,450	821,868	954,582	978,370	1,061,534	106,952
Legislative	23,480	23,662	26,000	25,410	29,000	3,000
Fire & Police Commission	106,765	92,188	114,722	122,370	119,458	4,736
Miscellaneous Boards & Commissions	12,929	203,255	43,950	48,140	24,700	(19,250)
Cable TV	164,615	160,386	253,725	209,710	180,988	(72,737)
Historical Museum	185,688	203,049	211,756	220,800	192,205	(19,551)
Contingency	549,420	715,130	521,000	554,520	60,000	(461,000)
Administration Subtotal	1,786,347	2,219,538	2,125,735	2,159,320	1,667,885	(457,850)
Community Development	1,704,910	3,548,153	2,086,828	2,097,030	2,167,795	80,967
Business Development	46,360	47,290	47,760	48,330	49,850	2,090
Health	486,872	383,362	297,249	312,380	320,339	23,090
Community Development Subtotal	2,238,142	3,978,805	2,431,837	2,457,740	2,537,984	106,147
Finance	1,411,613	1,517,579	1,602,950	1,552,990	1,655,473	53,523
Finance Subtotal	1,411,613	1,517,579	1,602,950	1,552,990	1,655,473	53,523
Fire	7,326,986	7,979,787	8,243,209	8,275,970	8,149,260	(93,949)
Fire Subtotal	7,326,986	7,979,787	8,243,209	8,275,970	8,149,260	(93,949)
Administrative Services	1,030,458	1,070,190	1,171,614	1,215,370	1,246,723	75,109
Administrative Services Subtotal	1,030,458	1,070,190	1,171,614	1,215,370	1,246,723	75,109
Law	366,073	310,012	318,813	371,100	327,870	9,057
Law Subtotal	366,073	310,012	318,813	371,100	327,870	9,057
General Liability & Insurance	10,832	185,128	259,800	266,170	292,435	32,635
Insurance Subtotal	10,832	185,128	259,800	266,170	292,435	32,635
Police Operations	6,999,057	7,612,725	8,045,661	7,934,700	8,122,648	76,987
Police Services	897,884	807,264	939,253	871,140	863,639	(75,614)
Public Safety Communications	1,588,015	1,659,026	1,742,084	1,670,460	1,712,680	(29,404)
Police - Crossing Guards	268,763	247,368	345,434	285,440	367,322	21,888
Police Subtotal	9,753,719	0,326,383	11,072,432	10,761,740	11,066,289	(6,143)
Engineering	895,013	926,238	1,058,342	1,065,200	1,075,480	17,138
<i>Infrastructure Investment</i>	<i>3,521,559</i>	<i>3,573,437</i>	<i>5,516,661</i>	<i>5,426,470</i>	<i>5,983,603</i>	<i>466,942</i>
Buildings & Grounds	731,992	947,889	1,186,130	1,029,060	810,786	(375,344)
Streets	2,590,716	2,829,704	3,237,090	3,026,540	3,953,271	716,181
Refuse & Recycling	2,441,374	2,483,767	2,505,710	2,492,840	2,863,736	358,026
Street Lighting	351,995	444,127	543,358	525,850	594,947	51,589
Forestry	746,348	808,484	811,155	795,790	872,974	61,819
Engineering & Public Work Subtotal	11,278,997	12,013,646	14,858,446	14,361,750	16,154,797	1,296,351
Capital Equipment	440,294	1,289,327	866,000	892,540	1,038,071	172,071
Capital Equipment Subtotal	440,294	1,289,327	866,000	892,540	1,038,071	172,071
Grand Total	35,643,461	40,890,395	42,950,836	42,314,690	44,136,787	1,185,951



General Fund Revenues

The 2024 budgeted revenues for the General Fund total \$41.09 million, which is \$1.15 million or 2.89% greater than the 2023 budget. The primary revenue for the General Fund is comprised of property, sales, income, real estate transfer, and utility taxes, as well as charges for services, including refuse collection fees, ambulance services, licenses, permits, fees, and other miscellaneous revenues. The chart provides the components of the General Fund revenues.



Property Taxes

Real estate tax levy collection for the 2023 General Fund levy.

Sales Tax

State collected local retail sales tax and distribution of local use tax. The total sales tax rate in the Village is 10%.

Utility Tax

A consumption tax for electric and gas equaling 5% of the utility bills; and 6% tax on telecommunications.

Income Tax

Distribution of the Illinois Income Tax. A portion of this tax is allocated to municipalities on a per capita basis.

Fines

Revenue from parking and various offenses collected locally and traffic violations collected by the Circuit Court.

Real Estate Transfer Tax

Tax levied upon the buyers of real estate within Wilmette. The tax is \$3.00 per \$1,000 of the sales price.

Interfund Transfers

An operating transfer from the Village's Water Fund occurs annually.

Licenses and Permits

Building and related permits issued by Community Development; vehicle, animal, business and liquor licenses.

Service Charges

Includes the monthly refuse collection fee, Ambulance Transport charges, and yard waste bag stickers. This category also includes fees collected for Village services such as fire and burglar alarms.

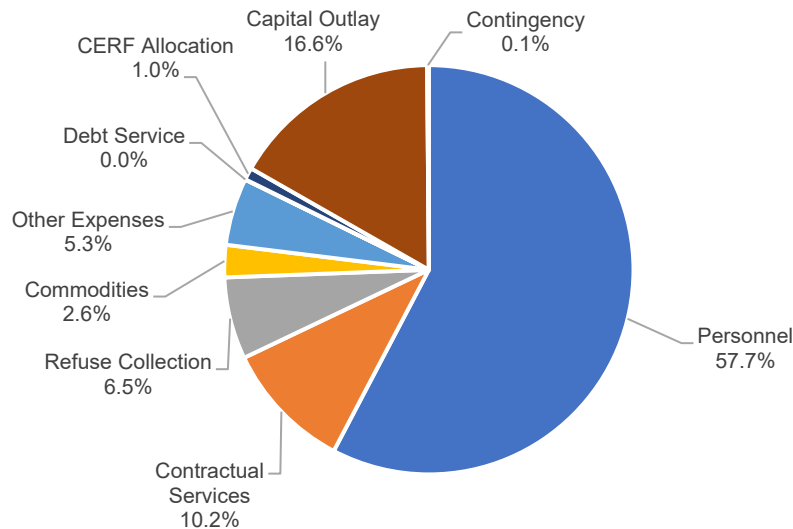
Other Operating Revenue

This category includes cable TV franchise fees, rental and lease income, interest earnings, sale of fixed assets, and other miscellaneous receipts.



General Fund Expenditures

The 2024 budgeted expenditures for the General Fund total \$44.14 million, which is \$1.19 million or 2.76% greater than the 2023 budget. The primary expenditures for the General Fund are comprised of personnel expenses, refuse collection, contractual services, commodities, and capital outlay. The chart provides the components of the General Fund expenditures.



Personnel Expense

Includes the wages paid to all employees in all of the programs throughout this fund. This also includes the benefit costs of pension contributions, health insurance, workers compensation, group life insurance and unemployment compensation as allocated from internal service funds.

Refuse Collection

This category includes all of the expenses related to the collection and disposal of refuse and yard waste. This also includes the costs associated with the Village's recycling program.

Contractual Services

This category includes the expenditures for services provided by outside contractors (other than refuse and recycling). Examples are contractual custodial, communication services, tree trimming services, telephone, postage, professional services, equipment maintenance, and lease charges.

Commodities

This category includes supplies and materials used by the various departments. This also covers uniform expense as well as electrical expense for the Village's street lighting and heating expense for the various buildings.

Other Expense

The primary cost in this category includes the cost transfer for maintaining the Village's fleet of vehicles. Also included are training and incidental expenses

Capital Outlay and Debt Service

This category includes the expense for equipment along with other infrastructure improvements.

Contingency

The contingency is used for expenses that may occur in a fiscal year that were unanticipated during the preparation of the budget.

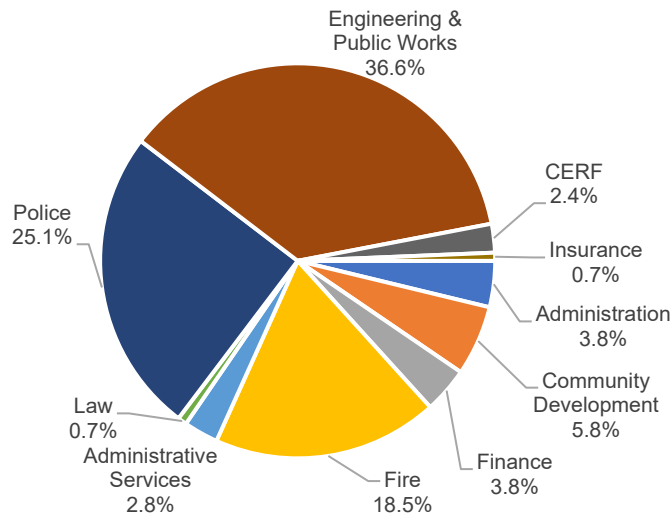
CERF Allocation

This allocation is for the transfer to the Capital Equipment Replacement Fund to provide a funding mechanism for the Village's large equipment and vehicle purchases.



Departmental Expenses

In addition to the types of expenditures in the General Fund, it is important to note the types of services that taxes, fees, and other revenues are supporting throughout the community.



Engineering and Public Works

The Engineering and Public Works Departments were consolidated in 2015. This includes expenditures for the Refuse Program, Streets Department, Maintenance of Trees and Street Lighting. The Engineering division is responsible for the design and supervision of improvements to the Village’s infrastructure. The capital costs for this is also in this department. The Buildings and Grounds division is responsible for the maintenance of Village owned buildings.

Police

This consists of the four programs for Police Department activities. They are General Operations, General Services, Public Safety Communications and School Crossing Protection.

Fire

The Fire Department's expenditures provide for Fire Protection, Fire Prevention and Ambulance & Medical Services.

Community Development

This department administers all land use and zoning regulations as well as, coordinating business development activities. It is also responsible for enforcement of Building, Electrical, Plumbing and Housing Codes.

Finance

The Finance Department is responsible for the receipt and disbursement of Village funds and accounting of the Village's finances for use in management decisions.

Administrative Services

The Administrative Services Department oversees all technology and communications issues. Prior to 2001, these two departments were combined.

Administration and Law

This consists of the expenditures for the Village Manager’s Office and Corporation Counsel including the general liability and property insurance expenses. This also include the Village’s cable station and historical museum.

Village of Wilmette
2024 Budget - Revenues



Account Type	REVENUE
Fund	GENERAL FUND
Department	(All)
Program	(All)

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
PROPERTY TAX								
300010	PROP. TAXES - CURRENT YR LEVY	10,627,066	11,449,274	11,205,900	11,205,900	11,545,500	339,600	3.03%
300020	PROP. TAXES - PRIOR YR LEVY	104,605	274,814	115,900	155,000	113,800	(2,100)	-1.81%
300030	PROP. TAXES-LEVIES WRITTEN OFF	(127,123)	(120,789)	(144,000)	(144,000)	(144,000)	-	0.00%
300040	ROAD & BRIDGE TAX LEVY COLL.	1,655	1,304	1,000	1,000	1,000	-	0.00%
PROPERTY TAX Total		10,606,203	11,604,603	11,178,800	11,217,900	11,516,300	337,500	3.02%
SALES TAX								
300100	SALES TAX	4,197,069	4,744,397	4,776,450	4,935,000	5,083,100	306,650	6.42%
SALES TAX Total		4,197,069	4,744,397	4,776,450	4,935,000	5,083,100	306,650	6.42%
INCOME TAX								
300110	INCOME TAX	3,586,221	4,590,225	4,253,700	4,460,000	4,732,000	478,300	11.24%
INCOME TAX Total		3,586,221	4,590,225	4,253,700	4,460,000	4,732,000	478,300	11.24%
SERVICE CHARGES								
303010	REFUSE COLLECTION CHARGES	2,489,883	2,493,391	2,491,000	2,491,000	3,028,920	537,920	21.59%
303015	SALES OF YARD WASTE STICKERS	88,072	75,688	85,000	100,000	85,000	-	0.00%
303020	AMBULANCE TRANSPORT CHARGES	765,324	1,078,792	1,050,000	750,000	750,000	(300,000)	-28.57%
303030	BURGLAR ALARM CHARGES	14,295	18,490	20,000	15,000	20,000	-	0.00%
303050	STREET LIGHT & PARKWAY DAMAGE	4,460	30,074	20,000	20,000	20,000	-	0.00%
303055	TRAFFIC & PARKING STUDY REIMB.	14,938	12,531	-	9,000	-	-	0.00%
303057	PROFESSIONAL SERVICE REIMB.	-	-	-	-	-	-	0.00%
303071	ETHERNET SERVICE CHARGES	3,924	3,924	3,900	-	-	(3,900)	-100.00%
303075	FRENCH MARKET SERVICES	2,900	2,900	2,900	2,900	2,900	-	0.00%
303084	SHARED SERVICES	-	-	-	50,000	153,650	153,650	0.00%
303085	PARK DIST. PERSONNEL REIMB.	25,168	25,202	90,000	22,000	25,000	(65,000)	-72.22%
303100	ELEVATOR INSPECTIONS	10,589	17,057	10,800	10,800	10,800	-	0.00%
303110	MUNICIPAL SERV-SHORE LINE PLACE	28,801	26,616	30,000	28,700	30,000	-	0.00%
303115	MUNICIPAL SERV-ARTIS	-	10,000	10,000	10,000	10,000	-	0.00%
303120	MUNICIPAL SERV-FAIRFIELD COURT	-	-	-	-	-	-	0.00%
303130	CPR PROGRAM FEES	564	1,675	1,000	1,800	1,000	-	0.00%
303138	OTHER HEALTH DEPT. REIMB.	100	100	-	-	-	-	0.00%
SERVICE CHARGES Total		3,449,018	3,796,440	3,814,600	3,511,200	4,137,270	322,670	8.46%
OTHER REVENUE								
300140	WIRELESS 911 TAX	612,813	726,186	612,000	612,000	612,000	-	0.00%
300170	PERSONAL PROP.REPLACEMENT TAX	467,823	946,552	570,000	680,000	510,000	(60,000)	-10.53%
300175	FUEL TAX	212,657	200,635	210,000	210,000	210,000	-	0.00%
300176	HOTEL TAX	291,693	387,650	400,000	400,000	415,000	15,000	3.75%
300310	CIRCUIT COURT FINES	43,045	42,451	35,000	35,000	35,000	-	0.00%

Village of Wilmette
2024 Budget - Revenues



		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
300320	LOCALLY COLLECTED FINES	166,388	177,990	215,000	215,000	215,000	-	0.00%
300325	ADJUDICATION COLLECTIONS	46,922	50,446	50,000	50,000	50,000	-	0.00%
300330	ANIMAL IMPOUND CHARGES	984	1,566	3,000	1,000	3,000	-	0.00%
304010	RENTAL INC.-WILMETTE PARK DIST	61,659	66,378	60,000	67,600	70,000	10,000	16.67%
304020	RENTAL INC. - DEPOT NUEVO	48,887	48,887	48,800	32,600	-	(48,800)	-100.00%
304030	RENTAL INC.-3545 LAKE	2,000	2,400	2,400	2,400	2,400	-	0.00%
304040	RENTAL INC.-CELLULAR ANTENNAE	387,563	372,852	165,000	190,000	165,000	-	0.00%
304100	CABLE TV FRANCHISE FEES	526,159	529,612	530,000	520,000	520,000	(10,000)	-1.89%
304105	PEG	34,146	31,406	35,000	30,000	30,000	(5,000)	-14.29%
304110	COMMERCIAL REFUSE FRANCHISE	91,608	91,736	92,000	92,000	100,000	8,000	8.70%
309010	SALE OF GENERAL FIXED ASSETS	86,086	-	20,000	1,017,000	20,000	-	0.00%
309015	RECYCLING REVENUE SHARE	39,624	62,467	35,000	-	-	(35,000)	-100.00%
309030	INTEREST FROM PROP. TAX COLL.	196	171	2,000	8,000	2,000	-	0.00%
309040	HISTORICAL SOCIETY CONTRIB.	44,427	45,015	40,000	40,000	45,000	5,000	12.50%
309050	INSURANCE REIMBURSEMENTS	8,884	-	-	-	-	-	0.00%
309060	DONATIONS	120,000	1,894,954	20,000	79,780	50,000	30,000	150.00%
309065	WRITE OFF OF UNUSED FLEX BAL.	4,401	7,824	-	-	-	-	0.00%
309099	OTHER INCOME	49,244	30,931	20,000	34,440	20,000	-	0.00%
309995	CASHIER'S OVER / SHORT A/C	(10)	(8)	-	-	-	-	0.00%
360000	INTEREST EARNINGS	73,433	369,097	200,000	1,222,000	600,000	400,000	200.00%
360010	INT. EARNINGS - BOND PROCEEDS	-	11,240	-	35,700	-	-	0.00%
360012	IRMA INVESTMENT EARNINGS	-	-	-	-	-	-	0.00%
360013	POLICE SEIZURE INTEREST EARNIN	1,896	17,555	-	160,600	-	-	0.00%
360015	INTEREST EARNINGS-AFFORD.HOUS.	-	-	-	-	-	-	0.00%
OTHER REVENUE Total		3,422,528	6,115,993	3,365,200	5,735,120	3,674,400	309,200	9.19%
PERMITS								
302000	BUILDING PERMITS	1,503,028	1,732,383	1,522,000	1,529,000	1,522,000	-	0.00%
302005	BUILDING PERMITS-NON-OPERATING	597,605	1,279,218	100,000	1,056,000	100,000	-	0.00%
302010	ELECTRICAL PERMITS	84,325	94,232	86,000	86,000	86,000	-	0.00%
302015	PLUMBING PERMITS	56,895	63,685	50,000	50,000	50,000	-	0.00%
302020	DRIVEWAY/RIGHT-OF-WAY PERMITS	25,420	25,101	20,000	20,000	20,000	-	0.00%
302022	GRADING PERMIT	136,582	112,563	100,000	100,000	100,000	-	0.00%
302023	PAVEMENT DEGRADATION FEE	95,427	138,362	100,000	120,000	100,000	-	0.00%
302025	DUMPSTER PERMITS	7,695	6,390	7,300	6,000	7,300	-	0.00%
302030	FENCE PERMITS	17,004	17,316	16,000	16,000	16,000	-	0.00%
302033	TREE REMOVAL PERMITS	17,284	12,859	15,000	5,000	5,000	(10,000)	-66.67%
302034	TREE REPLACEMENT PERMIT FEE	-	28,375	115,000	40,000	40,000	(75,000)	-65.22%
302035	OTHER PERMITS	16,503	12,247	10,000	10,000	10,000	-	0.00%
302050	PLAN REVIEW FEES	86,097	82,954	80,000	70,000	80,000	-	0.00%
302060	FILING FEES	22,913	19,988	20,000	20,000	20,000	-	0.00%
302070	PERMIT PENALTIES	29,751	21,174	20,000	40,000	20,000	-	0.00%
PERMITS Total		2,696,529	3,646,847	2,261,300	3,168,000	2,176,300	(85,000)	-3.76%

Village of Wilmette
2024 Budget - Revenues



		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
HOME RULE SALES TAX								
300101	HOME RULE SALES TAX	2,070,262	2,544,538	2,593,380	2,663,200	2,743,100	149,720	5.77%
HOME RULE SALES TAX Total		2,070,262	2,544,538	2,593,380	2,663,200	2,743,100	149,720	5.77%
UTILITY TAXES								
300120	UTILITY TAX - ELECTRIC	911,374	903,641	980,000	900,000	910,000	(70,000)	-7.14%
300125	UTILITY TAX - GAS	417,034	452,126	400,000	420,000	400,000	-	0.00%
300135	UTIL.TAX - TELECOMM.	416,824	395,551	390,000	390,000	390,000	-	0.00%
UTILITY TAXES Total		1,745,232	1,751,318	1,770,000	1,710,000	1,700,000	(70,000)	-3.95%
LICENSES								
301000	VEHICLE LICENSES	1,595,440	1,549,353	1,515,000	1,515,000	1,515,000	-	0.00%
301010	TAXI LICENSES	100	100	-	-	-	-	0.00%
301020	ANIMAL LICENSES	2,035	1,115	1,500	1,000	1,500	-	0.00%
301030	BUSINESS LICENSES	80,865	81,125	82,000	86,000	82,000	-	0.00%
301035	CONTRACTOR LICENSES	149,520	144,480	148,000	140,000	148,000	-	0.00%
301040	LIQUOR LICENSES	86,375	89,240	85,000	90,000	85,000	-	0.00%
LICENSES Total		1,914,335	1,865,413	1,831,500	1,832,000	1,831,500	-	0.00%
INTERFUND TRANSFER								
374200	WATER FUND TRANSFER	1,050,000	1,050,000	1,340,000	1,050,000	1,340,000	-	0.00%
INTERFUND TRANSFER Total		1,050,000	1,050,000	1,340,000	1,050,000	1,340,000	-	0.00%
REAL ESTATE TRANSFER TAX								
300150	REAL ESTATE TRANSFER TAX	1,800,531	1,438,992	1,441,800	1,300,000	1,323,000	(118,800)	-8.24%
300155	R.E. TRANSFER TAX - NON-RECURR	69,186	628,149	-	50,690	-	-	0.00%
REAL ESTATE TRANSFER TAX Total		1,869,717	2,067,141	1,441,800	1,350,690	1,323,000	(118,800)	-8.24%
GRANT/CONTRIBUTIONS								
375100	POLICE GRANT REVENUE	12,798	146,265	20,000	13,900	20,000	-	0.00%
375101	GRANT	-	10,000	545,569	185,520	742,930	197,361	36.18%
	CORONAVIRUS RELIEF FUNDS	43,758	-	100,000	26,600	-	(100,000)	-100.00%
	CENTRAL AVENUE RECONSTRUCTION	367,944	31,441	-	-	-	-	0.00%
	CONTNGENCY - BIKE RACK	-	-	-	-	-	-	0.00%
	LOCUST ROAD RECONSTRUCTION	-	-	-	-	-	-	0.00%

Village of Willmette

2024 Budget Line Item Detail



Type	REVENUE
Fund	GENERAL FUND
Department	(All)
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PROPERTY TAX					
300010	PROP. TAXES - CURRENT YR LEVY				
	PROPERTY TAX LEVY - CURRENT	11,205,900	11,545,500	339,600	3.0%
	Subtotal	11,205,900	11,545,500	339,600	3.0%
300020	PROP. TAXES - PRIOR YR LEVY				
	PROPERTY TAX LEVY - PRIOR YEAR	115,900	113,800	(2,100)	-1.8%
	Subtotal	115,900	113,800	(2,100)	-1.8%
300030	PROP. TAXES-LEVIES WRITTEN OFF				
	PROPERTY TAX LEVY - WRITE OFF	(144,000)	(144,000)	-	0.0%
	Subtotal	(144,000)	(144,000)	-	0.0%
300040	ROAD & BRIDGE TAX LEVY COLL.				
	ROAD & BRIDGE TAX LEVY	1,000	1,000	-	0.0%
	Subtotal	1,000	1,000	-	0.0%
PROPERTY TAX Total		11,178,800	11,516,300	337,500	3.0%
SALES TAX					
300100	SALES TAX				
	SALES TAX	4,776,450	5,083,100	306,650	6.4%
	Subtotal	4,776,450	5,083,100	306,650	6.4%
SALES TAX Total		4,776,450	5,083,100	306,650	6.4%
INCOME TAX					
300110	INCOME TAX				
	INCOME TAX	4,253,700	4,732,000	478,300	11.2%
	Subtotal	4,253,700	4,732,000	478,300	11.2%
INCOME TAX Total		4,253,700	4,732,000	478,300	11.2%
SERVICE CHARGES					
303010	REFUSE COLLECTION CHARGES				
	REFUSE COLLECTION CHARGES	2,491,000	3,028,920	537,920	21.6%
	Subtotal	2,491,000	3,028,920	537,920	21.6%
303015	SALES OF YARD WASTE STICKERS				
	SALES OF YARD WASTE STICKERS	85,000	85,000	-	0.0%
	Subtotal	85,000	85,000	-	0.0%
303020	AMBULANCE TRANSPORT CHARGES				
	AMBULANCE TRANSPORT CHARGES	600,000	500,000	(100,000)	-16.7%
	Subtotal	600,000	500,000	(100,000)	-16.7%
303020-20025	AMBULANCE TRANSPORT CHARGES				
	GROUND EMERGENCY MEDICAL TRANSPORT FEES	450,000	250,000	(200,000)	-44.4%
	Subtotal	450,000	250,000	(200,000)	-44.4%
303030	BURGLAR ALARM CHARGES				
	BURGLAR ALARM CHARGES	20,000	20,000	-	0.0%
	Subtotal	20,000	20,000	-	0.0%
303050	STREET LIGHT & PARKWAY DAMAGE				
	STREET LIGHT & PARKWAY DAMAGE	20,000	20,000	-	0.0%
	Subtotal	20,000	20,000	-	0.0%

Village of Willmette

2024 Budget Line Item Detail



Type	REVENUE
Fund	GENERAL FUND
Department	(All)
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
303071	ETHERNET SERVICE CHARGES				
	ETHERNET SERVICE CHARGES	3,900		(3,900)	
	Subtotal	3,900		(3,900)	
303075	FRENCH MARKET SERVICES				
	FRENCH MARKET SERVICES	2,900	2,900	-	0.0%
	Subtotal	2,900	2,900	-	0.0%
303085	PARK DIST. PERSONNEL REIMB.				
	PARK DISTRICT PERSONNEL REIMBURSEMENT	90,000	25,000	(65,000)	-72.2%
	Subtotal	90,000	25,000	(65,000)	-72.2%
303100	ELEVATOR INSPECTIONS				
	ELEVATOR INSPECTIONS	10,800	10,800	-	0.0%
	Subtotal	10,800	10,800	-	0.0%
303110	MUNICIPAL SERV-SHORE LINE PLACE				
	SHORE LINE PLACE	30,000	30,000	-	0.0%
	Subtotal	30,000	30,000	-	0.0%
303115	MUNICIPAL SERV-ARTIS				
	MUNICIPAL SERVICES - ARTIS	10,000	10,000	-	0.0%
	Subtotal	10,000	10,000	-	0.0%
303130	CPR PROGRAM FEES				
	CPR PROGRAM FEES	1,000	1,000	-	0.0%
	Subtotal	1,000	1,000	-	0.0%
303084	SHARED SERVICES				
	SUSTAINABILITY COORDINATOR REIMBURSEMENT		53,650	53,650	
	FIRE BOAT REIMBURSEMENT		100,000	100,000	
	Subtotal		153,650	153,650	
SERVICE CHARGES Total		3,814,600	4,137,270	322,670	8.5%
OTHER REVENUE					
300140	WIRELESS 911 TAX				
	WIRELESS 911 TAX	612,000	612,000	-	0.0%
	Subtotal	612,000	612,000	-	0.0%
300170	PERSONAL PROP.REPLACEMENT TAX				
	PPRT	570,000	510,000	(60,000)	-10.5%
	Subtotal	570,000	510,000	(60,000)	-10.5%
300175	FUEL TAX				
	LOCAL GAS TAX	210,000	210,000	-	0.0%
	Subtotal	210,000	210,000	-	0.0%
300176	HOTEL TAX				
	HOTEL TAX	400,000	415,000	15,000	3.8%
	Subtotal	400,000	415,000	15,000	3.8%
300310	CIRCUIT COURT FINES				
	CIRCUIT COURT FINES	35,000	35,000	-	0.0%
	Subtotal	35,000	35,000	-	0.0%
300320	LOCALLY COLLECTED FINES				
	LOCALLY COLLECTED FINES	215,000	215,000	-	0.0%

Village of Willmette

2024 Budget Line Item Detail



Type	REVENUE
Fund	GENERAL FUND
Department	(All)
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
300320	Subtotal	215,000	215,000	-	0.0%
300325	ADJUDICATION COLLECTIONS				
	ADJUDICATION COLLECTIONS	50,000	50,000	-	0.0%
	Subtotal	50,000	50,000	-	0.0%
300330	ANIMAL IMPOUND CHARGES				
	ANIMAL IMPOUND CHARGES	3,000	3,000	-	0.0%
	Subtotal	3,000	3,000	-	0.0%
304010	RENTAL INC.-WILMETTE PARK DIST				
	RENTAL INCOME-WILMETTE PARK DIST	60,000	70,000	10,000	16.7%
	Subtotal	60,000	70,000	10,000	16.7%
304020	RENTAL INC. - DEPOT NUEVO				
	RENTAL INCOME - DEPOT NUEVO	48,800		(48,800)	
	Subtotal	48,800		(48,800)	
304030	RENTAL INC.-3545 LAKE				
	RENTAL INCOME-3545 LAKE	2,400	2,400	-	0.0%
	Subtotal	2,400	2,400	-	0.0%
304040	RENTAL INC.-CELLULAR ANTENNAE				
	RENTAL INCOME-CELLULAR ANTENNAE	165,000	165,000	-	0.0%
	Subtotal	165,000	165,000	-	0.0%
304100	CABLE TV FRANCHISE FEES				
	CABLE TV FRANCHISE FEES	530,000	520,000	(10,000)	-1.9%
	Subtotal	530,000	520,000	(10,000)	-1.9%
304105	PEG				
	PEG- CABLE	35,000	30,000	(5,000)	-14.3%
	Subtotal	35,000	30,000	(5,000)	-14.3%
304110	COMMERCIAL REFUSE FRANCHISE				
	COMMERCIAL REFUSE FRANCHISE	92,000	100,000	8,000	8.7%
	Subtotal	92,000	100,000	8,000	8.7%
309010	SALE OF GENERAL FIXED ASSETS				
	SALE OF GENERAL FIXED ASSETS	20,000	20,000	-	0.0%
	Subtotal	20,000	20,000	-	0.0%
309015	RECYCLING REVENUE SHARE				
	REVENUE RECYCLING SHARE - SWANCC	35,000		(35,000)	
	Subtotal	35,000		(35,000)	
309030	INTEREST FROM PROP. TAX COLL.				
	INTEREST FROM PROP. TAX COLL.	2,000	2,000	-	0.0%
	Subtotal	2,000	2,000	-	0.0%
309040	HISTORICAL SOCIETY CONTRIB.				
	HISTORICAL SOCIETY CONTRIB.	40,000	45,000	5,000	12.5%
	Subtotal	40,000	45,000	5,000	12.5%
309060	DONATIONS				
	ARTIS DONATION	20,000	20,000	-	0.0%
	Subtotal	20,000	20,000	-	0.0%
309099	OTHER INCOME				

Village of Willmette

2024 Budget Line Item Detail



Type	REVENUE
Fund	GENERAL FUND
Department	(All)
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
309099	OTHER INCOME	20,000	20,000	-	0.0%
	Subtotal	20,000	20,000	-	0.0%
360000	INTEREST EARNINGS				
	INTEREST EARNINGS	200,000	600,000	400,000	200.0%
	Subtotal	200,000	600,000	400,000	200.0%
309060-22150	DONATIONS				
	BLOCK PARTY SALES AND DONATIONS		30,000	30,000	
	Subtotal		30,000	30,000	
OTHER REVENUE Total		3,365,200	3,674,400	309,200	9.2%
PERMITS					
302000-00010	BUILDING PERMITS				
	BUILDING PERMITS	1,180,000	1,180,000	-	0.0%
	Subtotal	1,180,000	1,180,000	-	0.0%
302000-00150	BUILDING PERMITS				
	ROOF PERMITS	11,000	11,000	-	0.0%
	Subtotal	11,000	11,000	-	0.0%
302000-00160	BUILDING PERMITS				
	DEMOLITION PERMITS	81,000	81,000	-	0.0%
	Subtotal	81,000	81,000	-	0.0%
302000-00180	BUILDING PERMITS				
	INSPECTION FEES	250,000	250,000	-	0.0%
	Subtotal	250,000	250,000	-	0.0%
302005	BUILDING PERMITS-NON-OPERATING				
	BUILDING PERMITS-NON-OPERATING	100,000	100,000	-	0.0%
	Subtotal	100,000	100,000	-	0.0%
302010-00010	ELECTRICAL PERMITS				
	ELECTRICAL PERMITS	86,000	86,000	-	0.0%
	Subtotal	86,000	86,000	-	0.0%
302015-00010	PLUMBING PERMITS				
	PLUMBING PERMITS	50,000	50,000	-	0.0%
	Subtotal	50,000	50,000	-	0.0%
302020	DRIVEWAY/RIGHT-OF-WAY PERMITS				
	DRIVEWAY/R.O.W. PERMITS	20,000	20,000	-	0.0%
	Subtotal	20,000	20,000	-	0.0%
302022	GRADING PERMIT				
	GRADING PERMITS	100,000	100,000	-	0.0%
	Subtotal	100,000	100,000	-	0.0%
302023	PAVEMENT DEGRADATION FEE				
	PAVEMENT DEGRADATION FEE	100,000	100,000	-	0.0%
	Subtotal	100,000	100,000	-	0.0%
302025	DUMPSTER PERMITS				
	DUMPSTER PERMITS	7,300	7,300	-	0.0%
	Subtotal	7,300	7,300	-	0.0%
302030	FENCE PERMITS				

Village of Willmette

2024 Budget Line Item Detail



Type	REVENUE
Fund	GENERAL FUND
Department	(All)
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
302030	FENCE PERMITS	16,000	16,000	-	0.0%
	Subtotal	16,000	16,000	-	0.0%
302033	TREE REMOVAL PERMITS				
	TREE REMOVAL PERMITS	15,000	5,000	(10,000)	-66.7%
	Subtotal	15,000	5,000	(10,000)	-66.7%
302034	TREE REPLACEMENT PERMIT FEE				
	TREE REPLACEMENT PERMIT FEES	115,000	40,000	(75,000)	-65.2%
	Subtotal	115,000	40,000	(75,000)	-65.2%
302035	OTHER PERMITS				
	OTHER PERMITS	10,000	10,000	-	0.0%
	Subtotal	10,000	10,000	-	0.0%
302050	PLAN REVIEW FEES				
	PLAN REVIEW FEES	80,000	80,000	-	0.0%
	Subtotal	80,000	80,000	-	0.0%
302060	FILING FEES				
	FILING FEES	20,000	20,000	-	0.0%
	Subtotal	20,000	20,000	-	0.0%
302070	PERMIT PENALTIES				
	PERMIT PENALTIES	20,000	20,000	-	0.0%
	Subtotal	20,000	20,000	-	0.0%
PERMITS Total		2,261,300	2,176,300	(85,000)	-3.8%
HOME RULE SALES TAX					
300101	HOME RULE SALES TAX				
	HOME RULE SALES TAX	2,593,380	2,743,100	149,720	5.8%
	Subtotal	2,593,380	2,743,100	149,720	5.8%
HOME RULE SALES TAX Total		2,593,380	2,743,100	149,720	5.8%
UTILITY TAXES					
300120	UTILITY TAX - ELECTRIC				
	UTILITY TAX - ELECTRIC	980,000	910,000	(70,000)	-7.1%
	Subtotal	980,000	910,000	(70,000)	-7.1%
300125	UTILITY TAX - GAS				
	UTILITY TAX - GAS	400,000	400,000	-	0.0%
	Subtotal	400,000	400,000	-	0.0%
300135	UTIL.TAX - TELECOMM.				
	UTILITY TAX - TELECOMM - OTHER	390,000	390,000	-	0.0%
	Subtotal	390,000	390,000	-	0.0%
UTILITY TAXES Total		1,770,000	1,700,000	(70,000)	-4.0%
LICENSES					
301000	VEHICLE LICENSES				
	VEHICLE LICENSES	1,515,000	1,515,000	-	0.0%
	Subtotal	1,515,000	1,515,000	-	0.0%
301020	ANIMAL LICENSES				
	ANIMAL LICENSES	1,500	1,500	-	0.0%
	Subtotal	1,500	1,500	-	0.0%

Village of Willmette

2024 Budget Line Item Detail



Type	REVENUE
Fund	GENERAL FUND
Department	(All)
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
301030	BUSINESS LICENSES				
	BUSINESS LICENSES	82,000	82,000	-	0.0%
	Subtotal	82,000	82,000	-	0.0%
301035	CONTRACTOR LICENSES				
	CONTRACTOR LICENSES	148,000	148,000	-	0.0%
	Subtotal	148,000	148,000	-	0.0%
301040	LIQUOR LICENSES				
	LIQUOR LICENSES	85,000	85,000	-	0.0%
	Subtotal	85,000	85,000	-	0.0%
LICENSES Total		1,831,500	1,831,500	-	0.0%
INTERFUND TRANSFER					
374200	WATER FUND TRANSFER				
	WATER FUND TRANSFER	1,340,000	1,340,000	-	0.0%
	Subtotal	1,340,000	1,340,000	-	0.0%
INTERFUND TRANSFER Total		1,340,000	1,340,000	-	0.0%
REAL ESTATE TRANSFER TAX					
300150	REAL ESTATE TRANSFER TAX				
	REAL ESTATE TRANSFER TAX	1,441,800	1,323,000	(118,800)	-8.2%
	Subtotal	1,441,800	1,323,000	(118,800)	-8.2%
REAL ESTATE TRANSFER TAX Total		1,441,800	1,323,000	(118,800)	-8.2%
GRANT/CONTRIBUTIONS					
375100	POLICE GRANT REVENUE				
	POLICE GRANT REVENUE	20,000	20,000	-	0.0%
	Subtotal	20,000	20,000	-	0.0%
375101	GRANT				
	LED LUMINAIRE REPLACEMENT GRANT		40,000	40,000	
	Subtotal		40,000	40,000	
375101-20039	GRANT				
	HISTORIC RESOURCES SURVEY	30,000	30,000	-	0.0%
	Subtotal	30,000	30,000	-	0.0%
375101-20055	GRANT				
	CORONAVIRUS RELIEF FUNDS	100,000		(100,000)	
	Subtotal	100,000		(100,000)	
375101-80110	GRANT				
	WILMETTE AVENUE RESURFACING	94,655		(94,655)	
	Subtotal	94,655		(94,655)	
375101-80113	GRANT				
	SKOKIE/LAKE GRANT	344,143		(344,143)	
	Subtotal	344,143		(344,143)	
375101-80118	GRANT				
	HIBBARD ROAD RECONSTRUCTION - PHASE 1	160,000	200,000	40,000	25.0%
	Subtotal	160,000	200,000	40,000	25.0%
375101-80404	GRANT				
	SKOKIE VALLEY TRAIL	37,500	37,500	-	0.0%

Village of Willmette

2024 Budget Line Item Detail



Type	REVENUE
Fund	GENERAL FUND
Department	(All)
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
375101-80404	Subtotal	37,500	37,500	-	0.0%
375101-80405	GRANT				
	SKOKIE BLVD SHARED USE PATH GRANT	260,914	202,680	(58,234)	-22.3%
	Subtotal	260,914	202,680	(58,234)	-22.3%
375105	POLICE SEIZURE REVENUE				
	POLICE SEIZURE REVENUE	20,000	20,000	-	0.0%
	Subtotal	20,000	20,000	-	0.0%
375200	FIRE GRANT REVENUE				
	FIRE GRANT REVENUE	20,000	20,000	-	0.0%
	Subtotal	20,000	20,000	-	0.0%
375200-70506	FIRE GRANT REVENUE				
	PORT SECUIRTY GRANT	221,970		(221,970)	
	Subtotal	221,970		(221,970)	
375357-20048	URBAN FOREST REFOREST. GRANT				
	URBAN & COMMUNITY FORESTRY PARTNERSHIP	7,000		(7,000)	
	Subtotal	7,000		(7,000)	
375101-80119	GRANT				
	OLD GLENVIEW ROAD		180,250	180,250	
	Subtotal		180,250	180,250	
375101-80121	GRANT				
	WILMETTE/GLENVIEW/RIDGE ROAD GRANT		90,000	90,000	
	Subtotal		90,000	90,000	
GRANT/CONTRIBUTIONS Total		1,316,182	840,430	(475,752)	-36.1%
Grand Total		39,942,912	41,097,400	1,154,488	2.9%

Administration



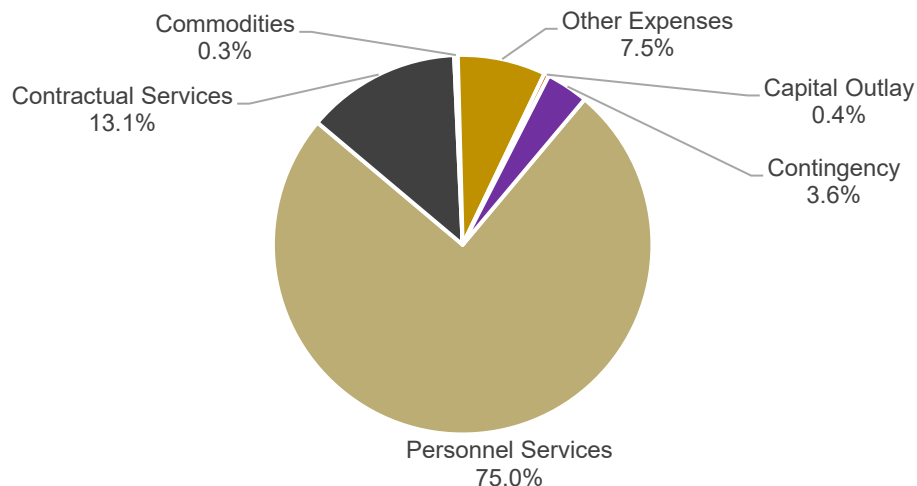
BUDGET SUMMARY

Expense by Program

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Village Manager's Office	743,450	821,868	954,582	978,370	1,061,534	106,952
Legislative	23,480	23,662	26,000	25,410	29,000	3,000
Board of Fire & Police	106,765	92,188	114,722	122,370	119,458	4,736
Misc. Boards/Commissions	12,929	203,255	43,950	48,140	24,700	(19,250)
Cable Services	164,615	160,386	253,725	209,710	180,988	(72,737)
Wilmette Historical Museum	185,688	203,049	211,756	220,800	192,205	(19,551)
Contingency	549,420	715,130	521,000	554,520	60,000	(461,000)
TOTAL BUDGET	1,786,347	2,219,538	2,125,735	2,159,320	1,667,885	(457,850)

Expense by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Personnel Expense	1,020,317	1,076,153	1,223,885	1,230,190	1,251,217	27,332
Contractual Services	161,669	144,002	242,350	230,970	219,268	(23,082)
Commodities	2,416	2,313	5,250	3,270	5,250	-
Other Expenses	52,525	281,343	126,250	133,370	125,150	(1,100)
Capital Outlay	-	597	7,000	7,000	7,000	-
Contingency	549,420	715,130	521,000	554,520	60,000	(461,000)
TOTAL BUDGET	1,786,347	2,219,538	2,125,735	2,159,320	1,667,885	(457,850)





BUDGET ANALYSIS

Village Manager's Office

Addition of \$50,000 for a Diversity, Equity, and Inclusion consultant. Addition of \$8,550 for supervisor training for three employees.

Legislative

No significant budgetary changes in 2024.

Board of Fire and Police Commissioners

No significant budgetary changes in 2024.

Boards and Commissions

The 2024 Budget includes funds for the following Boards and Commissions: Emergency Housing Assistance; Historic Preservation; Community Events; and Bike Safety Programs. The Environmental and Energy Commission has also requested funding to continue the implementation of the Sustainability Plan (\$10,000). The Human Relations Commissions has requested funding to continue promoting cultural awareness through various events (\$3,500).

Cable Services

No significant budgetary changes in 2024.

Wilmette Historical Museum

No significant budgetary changes in 2024.

Contingency

For 2024, the Debt Service Fund transfer was reduced to \$30,000 based upon the Village's debt schedule. The budget also includes a \$30,000 transfer to the Parking Meter Fund for the paving of the Burmeister lot. For 2024, the \$200,000 transfer for public safety pensions was eliminated.



MISSION STATEMENT

We, the employees of the Village of Wilmette, are committed to enhancing the quality of life within the Village by providing a full range of municipal services, which promote the wellbeing of the community. In addressing the existing and emerging needs of the community, we shall:

- Provide services with empathy, dignity and respect;
- Exercise fiscal responsibility and effective leadership;
- Foster communication, teamwork and trust;
- Recognize the talents of all employees in order to promote efficiency and enhance productivity; and
- Adhere to the highest standards and ethics.

PROGRAMS

Village Board

The Village Board serves as the policy setting and legislative body governing the activities of Village government. The Village Board enacts ordinances and resolutions; adopts an annual budget and appropriation ordinance; approves appointments to various boards and commissions; establishes taxes, fees and fines and other sources of revenue. The Village President is the chief elected official of the Village and presides over meetings of the Village Board of Trustees and serves as Liquor Control Commissioner as prescribed by State law.

This program provides funding for the expenses of the Village Board in the performance of legislative duties, including membership in outside organizations that provide the Village with support and information, outside consulting and professional services as needed and a portion of the cost of the annual audit of Village finances.

Village Manager's Office

The Village Manager is the Chief Administrative Officer of the Village and is responsible to the Village President and Board of Trustees for enforcing Village policies and ordinances and coordinating the activities of all Village departments. The Village Clerk is the custodian of all municipal records, including ordinances, resolutions and minutes of public meetings. As a deputy county registrar, the Village Clerk is responsible for voter registration and assists in the administration of local elections.

This program provides administrative support to all Village departments in the areas of employee recruitment and selection, organizational development, employee benefits, developing the annual budget and long-range capital planning, risk management and



Administration

liability and workers' compensation insurance coverage, development of the resident newsletter, *The Communicator*.

Boards and Commissions

This program provides funding for the various activities and programs that are administered and coordinated by some of the Village's Boards and Commissions.

Board of Fire and Police Commissioners

Under State statute, the Board of Fire and Police Commissioners is responsible for recruiting and appointing sworn Firefighter/Paramedics and Police Officers. It also establishes the promotional lists for the sworn Fire and Police Department personnel and conducts hearings concerning disciplinary matters falling within its jurisdiction.

Wilmette Historical Museum

This program provides a significant portion of the support for the Wilmette Historical Museum. The Wilmette Historical Society funds the remaining costs.

The Museum was created in 1951 through the Wilmette Historical Commission and acts as the official repository for historical material, all of which is owned by the Village. The Museum creates both permanent and temporary historical exhibits focusing on Wilmette history, conducts educational programs for children and adults, assists residents and others with historical research, and acts as the community's resource on historical matters.

In addition, the Museum maintains the exhibit space on the second floor of the Village Hall and provides Village staff with exhibit and research assistance.

The Wilmette Historical Museum mission is:

- To collect and preserve the widest variety of materials which document the history of Wilmette and environs (including the growth and development of Wilmette, New Trier Township and the North Shore, the architecture, businesses, schools, religious groups, and organizations, and the residents of the Village);
- To educate the general public, both children and adults, through exhibits, programs, classes, tours, publications, websites and other means;
- To act as a resource center for researchers, teachers, students, businesses, homeowners and others requesting historical information on the area; and,
- To serve as the repository for the historical records of the Village of Wilmette.

Cable Services

This program reflects expenditures associated with cable programming services. The Community Cable Coordinator oversees the production and development of community related cable television programming on WCTV Channel 6, including the telecasting of various Village meetings. This program was started in FY 1993-94.

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The mission of WCTV is:

- To serve as a public information tool for Wilmette's units of local government and to increase community awareness of local government services, activities and policies;
- To strengthen the community identity of Wilmette by highlighting local events, activities, organizations, interests and businesses which enhance the community; and,
- To promote the Village of Wilmette and to encourage community participation.

Contingency

The Contingency program provides funding for unanticipated expenses which may occur during the fiscal year as authorized by the Village Board of Trustees. It permits the Village Board of Trustees to approve unanticipated expenditures, which may occur during the fiscal year without adopting a supplemental appropriation.



Administration

PERSONNEL

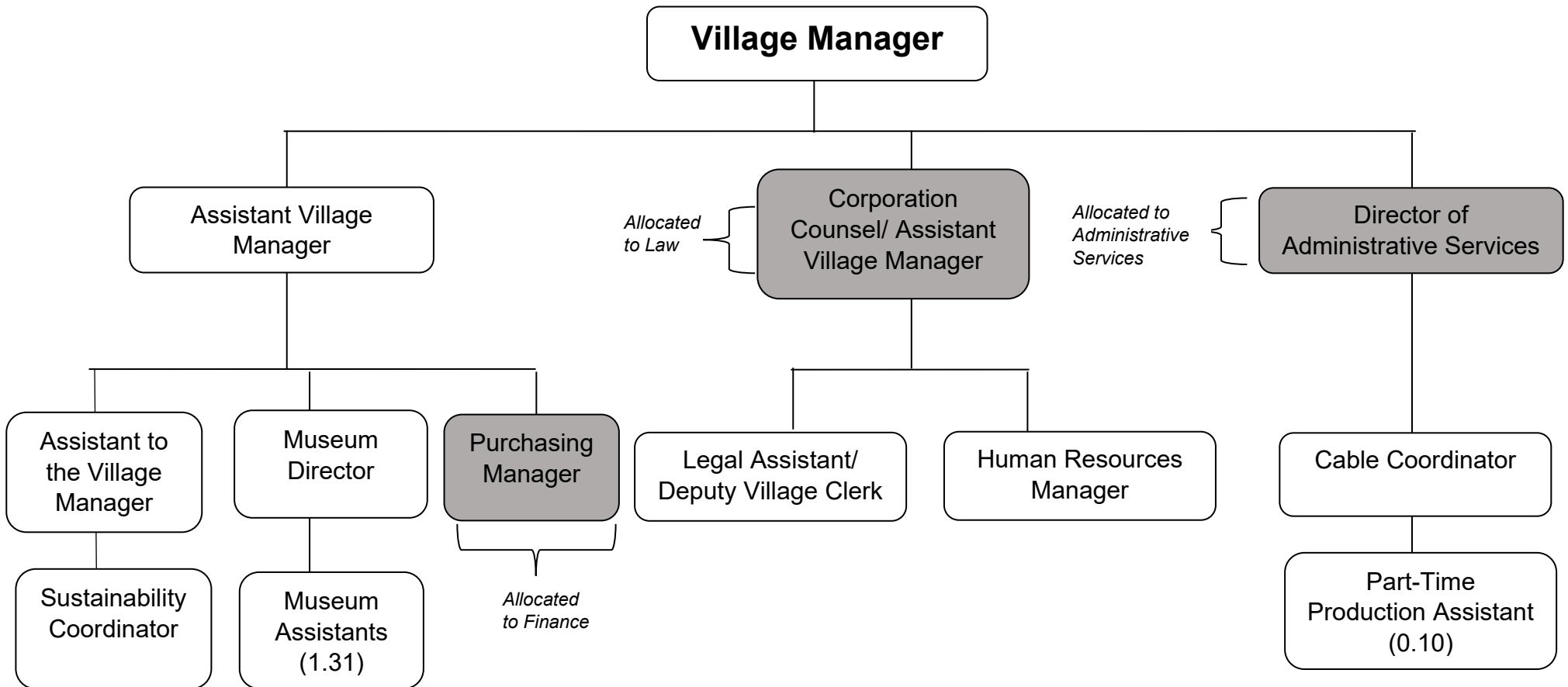
- The Village Manager's Office has a total of 6.00 FTE's.
- In 2023, the Sustainability Coordinator was hired. The position is split among five entities: the Village and Park District pay 45.5% each of the position's salary, with the remaining 9% split among the Library District, School District, and Township (3% each).
- A portion of the personnel listed in the Village Manager's Office is allocated to the Board of Fire and Police Commissioners.
- There are no employees allocated to Boards and Commissions.
- The Wilmette Historical Museum budget provides funds for one full-time position and three part-time positions:
 - The first part-time position is paid for by the Village and the Wilmette Historical Society reimburses the Village for 50% of the position.
 - The second part-time position works for an estimated 14-18 hours per week and is reimbursed 100% by the Wilmette Historical Society.
 - The third part-time position works for an estimated 4 hours per week and is reimbursed 100% by the Wilmette Historical Society.
- Cable Services has 1.10 employees assigned to provide recordings of Village meetings and programming for channel 6.
- There are no employees allocated to the Contingency.

	2020	2021	2022	2023	2024
Village Manager's Office	5.70	5.00	5.00	6.00	6.00
Legislative	-	-	-	-	-
Board of Fire & Police	-	-	-	-	-
Misc. Boards & Commissions	-	-	-	-	-
Cable Services	1.30	1.30	1.30	1.10	1.10
Wilmette Historical Museum	1.80	2.10	2.10	2.31	2.31
Contingency	-	-	-	-	-
TOTAL FTE's	8.80	8.40	8.40	9.41	9.41

Administration



ORGANIZATIONAL CHART



Administration



PERFORMANCE MEASURES

	Goal	2022 Year End	2023				2023 Year End
			Q1	Q2	Q3	Q4	
E-News Subscribers							
<i>Increase Subscribers</i>	5%	9%	8%	1%			
<i># of Contacts by end of Period</i>		7,321	7,380	7,456			
<i>Open Rate %</i>	55%	71%	73%	71%			
Cable and Utility Complaints Resolved							
<i>Respond to within 1 Day</i>	95%	100%	100%	100%			
<i>Number of Cable Complaints</i>		6	1	2			
<i>Number of Utility Complaints</i>		15	2	3			

ACTIVITY MEASURES

	2020	2021	2022	2023
Village Manager's Office				
Communicator Issues (resident newsletter)	3	3	4	3
Voters Registered (Village Clerk)	4	-	2	3
Employee Recruitments	12	20	26	30
Number of interviews conducted	55	160	90	92
Employee Promotions	8	7	7	14
Cable Services				
Public Meetings Broadcast	97	99	66	72
Hours of Programming Aired	2,667	2,080	2,238	2,232
Hours of Volunteer Training Conducted	20	26	38	32
Studio Tours Given	0	0	0	0
Hours of Public Meetings Broadcast	1,140	817	879	813
- Village Board	404	228	366	303
- Zoning Board of Appeals	158	142	237	277
- School Board	111	83	153	80
- Library Board	11	0	0	0

Administration



	2020	2021	2022	2023
- Other Meetings/Forums	313	145	0	30
- Park Board	143	145	123	123
Historical Museum				
Visitors & Researchers	6,048	6,200	6,120	6,030
Exhibits Created	4	3	6	5
New Collections Cataloged	637	600	712	870
Programs & Tours Conducted	24	20	22	24
Publications & Digital Media	10	12	16	49
Volunteer Hours at the Museum	1,574	1,550	1,682	1,538
Distinct Visits to Museum Website	25,296	34,000	47,878	48,000



OBJECTIVES AND ACCOMPLISHMENTS

Village Manager's Office

Looking Forward: 2024 Objectives

- Manage union negotiations with the Water Plant employees.
- Issue Request for Proposals for shared Diversity, Equity, and Inclusion consultant with Glencoe and Highland Park.
- Continue to monitor the 2024 Budget to provide timely updates to the Village Board on finances and refine the Village's General Fund reserve spend down strategy.
- Continue coordination with the Community Development Department and WS Development to revitalize Edens Plaza and Plaza del Lago.
- Continue to seek economic development opportunities that provide value to the community and lead planning for community events such as the Art Fair and Block Party.
- Continue intergovernmental coordination to ensure Wilmette remains a welcoming and desirable community in which to live, work, and retire.
- Assist the ad hoc committee responsible for overseeing installation of a mural in Veteran's Park.
- Work with the Public Safety Committee of the Village Board and Police Department on planning and design for a new police station.
- Work with the Public Works Department to ensure a smooth transition for residential and commercial solid waste collection.

Reviewing the Year: 2023 Accomplishments

- Recruit shared Sustainability Coordinator
This position was hired in February 2023 and is working with the Environmental & Energy Commission to implement the Village's Sustainability Plan.
- Launch revitalized website to improve navigability and customer service for users.
Upon the completion of the Request for Proposals process, the Village contracted with CivicPlus. This project is underway and the new website is anticipated to go live in early 2024.
- Coordinate the successor collective bargaining agreement with the Fire Union SEIU Local #73 (contract expires December 31, 2022).
Successfully negotiated successor collective bargaining agreement with the Fire Union (contract expiring December 31, 2025). The bargaining unit is now represented by Local 5411, I.A.F.F., AFL-CIO.



Administration

- Continue to monitor the 2023 Budget to provide timely updates to the Village Board on finances.
Provided monthly reports and quarterly presentations to the Village Board.
- Continue coordination with the Community Development Department and WS Development to revitalize Edens Plaza and Plaza del Lago.
The Village worked with several Plaza del Lago tenants to relocate to vacant storefronts in the Central Business District and minimize construction disruption to their businesses. The Village issued construction permits at both shopping centers and continues to coordinate on revitalization efforts.
- Continue to seek economic development opportunities that provide value to the community.
Upon the announcement of the closure of Depot Nuevo, the Village sold the Depot site at 1139 Wilmette Ave. to an entity that intends to open a Small Cheval. The Village also coordinated its first public-private license agreement, which covers the shared use of Veterans Park, with EvaDean's Bakery and Restaurant.
- Continue intergovernmental coordination to ensure Wilmette remains a welcoming and desirable community in which to live, work, and retire.
Staff began implementation of the Human Relations Commission work plan. Staff also represented the Village in the Intergovernmental Cooperation Committee, which is focusing on mental health resources.
- Negotiate new residential and commercial franchise garbage contracts.
Upon the completion of the Request for Proposals process, the Village contracted with Lakeshore Recycling Services for an 8-year residential contract, which includes an expansion of services to recycle sustainably. The commercial franchise contract is anticipated to be completed in fall 2023.

Board of Fire and Police Commissioners

Looking Forward: 2024 Objectives

- Continue to pursue Diversity, Equity and Inclusion (DEI) recruitment strategies and incorporate any initiatives created by the Village's DEI Committee.
- Successfully complete a Firefighter/Paramedic recruitment process.
- Successfully complete a Police Officer entry level recruitment process (if needed).
- Successfully complete the Fire Lieutenant promotional process and establish a promotion list for three years.
- Evaluate the Police Officer lateral recruitment process.
- Screen candidates and select the most qualified individual for the position when entry and promotional level vacancies occur in either the Police or Fire Departments.
- Review and revise the BOPFC Rules and Regulations as State statute changes, and as the need should arise.



Reviewing the Year: 2023 Accomplishments

- Successfully complete a Police Officer lateral recruitment process.
In 2022, the first Police Officer Lateral Recruitment process was adopted by the BOFPC. This resulted in candidates applying for the position but no candidates were hired. In August 2023, changes to the initial BOFPC Rules and Regulations for ongoing recruitment for lateral Police Officers were made and those interviews will occur in October 2023.
- Successfully complete a Police Sergeant promotional process; the current list expires on June 6, 2023.
A new Police Sergeant promotion list was adopted on June 6, 2023, and one promotion was made (due to a retirement); the list expires on June 6, 2025.
- Successfully complete a Fire Lieutenant promotional process; the current list expires on August 17, 2023.
Due to the Fire Lieutenant/Paramedics joining Fire Union Local 5411, I.A.F.F., AFL-CIO this process was delayed pending completion of negotiations. The promotional process is scheduled to begin in mid-October 2023 with the promotion list anticipated to be established in April 2024. It will remain in effect for three (instead of two) years.
- Screen candidates and select the most qualified individual for the position when entry and promotional level vacancies occur in either the Police or Fire Departments.
BOFPC and staff continue to follow this selection process.
- Review and revise the BOFPC Rules and Regulations as State statute changes, and as the need should arise.
The following chapters of the BOFPC Rules and Regulations were revised:
 - A) Chapter III-B, Section 2(e): related to the interview process for the position of Firefighter/Paramedic;*
 - B) Chapter II: revision of the Police Officer lateral hiring process with the prospect of making future lateral recruitment more successful;*
 - C) Chapter III-A: allowing for future law enforcement students the ability to secure probationary employment with a salary prior to graduation.*
- Continue to pursue Diversity, Equity and Inclusion (DEI) recruitment strategies.
BOFPC and Staff continue to focus on DEI recruitment strategies. In addition, the Village Manager's Office has created a DEI committee to help further the development and pursuit of these efforts.
- Complete a Police Officer entry level recruitment process.
A new Police Officer entry level recruitment process and subsequent eligibility list was established in June 2023 in which five candidates were successfully hired and started the Police Academy in August 2023. The list was exhausted in July 2023



Administration

and due to three current vacancies and two additional retirements scheduled for 2024, a secondary Police Officer entry level recruitment process was approved.

Cable Services

Looking Forward: 2024 Objectives

- Broadcast an average of 10 hours of programming on Channel 6 per day, including a bi-monthly Coach's Corner and additional informational content on the Cablecast CG generated pages. Continue to work on ways to incorporate video footage in the Cablecast CG pages.
- Work with Administrative Services Department to update and improve the microphone and sound issues at the podium in the Council Chambers.

Reviewing the Year: 2023 Accomplishments

- Broadcast an average of 10 hours of programming on Channel 6 per day, including a bi-monthly Coach's Corner and additional informational content on the Cablecast CG generated pages. We will use all quadrants available with the possible addition of short video spots in the largest quadrant.
Included in our programming schedule were the bi-monthly Coach's Corner and all meeting coverage. We continued to use the Cablecast C.G. page to promote activities and events happening throughout the Village. There are separate sections for Park District news and Library news to keep residents informed.
- Continue training on the new computer and Adobe Premiere Pro editing system which was installed in July 2022.
Training continued to expand the use of the system and more creative ways to use the system are being implemented.

Wilmette Historical Museum

Looking Forward: 2024 Objectives

- Create two new exhibits at the Museum and online, host community group exhibitions in community gallery space.
- Increase presence in the community through public events, social media, and collaborative programming.
- Continue digitization efforts to make collections accessible to all.

Reviewing the Year: 2023 Accomplishments

- Created exhibits.
The Museum created two new full exhibits and three new mini-exhibits. "Lost Wilmette," in our main gallery, looked at historic buildings that no longer exist. "Ritual and Regalia: Societies with Secrets," displayed the garb and symbols of



Administration

Wilmette's secret societies. Mini-exhibits included: "Good Luck!", about good luck charms and talismans; "Gross Point Taverns Along Ridge Road," showcasing the businesses of Gross Point's saloon era; and "USS Wilmette," detailing the captivating story of the SS Eastland, which was later recommissioned the USS Wilmette and used for wartime training.

- Developed and presented public programs and events.
The Museum held multiple events, including: lecture on architecture with Blair Kamin; Meet the Lincolns family event; lecture on Shorefront Legacy Center with Dino Robinson; lecture with Chicago History Podcast's Tommy Henry; hosting field trips for multiple Wilmette schools; annual open house with Police Department; Historic Garden Walk; kids' summer scavenger hunt; annual vintage car show; family Halloween program; and lecture on holiday movies set in Chicago.
- Care and preservation of the museum collections.
Installed new shelving to increase capacity in storage rooms and reorganized spaces. Cleared collections cataloging backlog. Made more collections accessible by beginning large format map digitization project and making oral history audio, transcripts, and abstracts available online.
- Increased social media presence.
Doubled the number of posts created across social media platforms, sharing more content and images.
- Returned fully to pre-pandemic activities.
The Museum resumed leading school tours for local elementary school students. Open hours returned to pre-pandemic schedule with the return of Monday open hours. Public programming returned to in-person.

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	GENERAL FUND
Department	ADMINISTRATION
Program	VILLAGE MANAGER'S OFFICE

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
PERSONNEL EXPENSE								
410100	REGULAR WAGES	475,025	514,261	618,727	630,840	661,045	42,318	6.84%
415000	EMPLOYEE BENEFITS	156,525	151,861	177,000	166,600	175,566	(1,434)	-0.81%
PERSONNEL EXPENSE Total		631,550	666,122	795,727	797,440	836,611	40,884	5.14%
CONTRACTUAL SERVICES								
420010	MEMBERSHIPS	2,487	2,619	6,105	6,230	6,603	498	8.16%
420020	PROFESSIONAL SERVICES	68,947	74,198	69,050	87,080	119,170	50,120	72.59%
420040	LEASE / PURCHASE COPIER	3,446	3,804	9,000	5,900	9,000	-	0.00%
420200	PRE-EMPLOYMENT EXAMINATIONS	9,663	10,206	5,500	10,060	5,800	300	5.45%
CONTRACTUAL SERVICES Total		84,543	90,827	89,655	109,270	140,573	50,918	56.79%
COMMODITIES								
430230	SUPPLIES - OFFICE	1,916	1,813	3,000	3,170	3,000	-	0.00%
COMMODITIES Total		1,916	1,813	3,000	3,170	3,000	-	0.00%
OTHER EXPENSE								
441000	INCIDENTALS	2,834	4,413	1,900	3,240	1,500	(400)	-21.05%
442000	TRAINING	5,417	22,165	11,300	8,690	11,300	-	0.00%
442010	PERSONNEL TRAINING	-	-	500	170	9,050	8,550	1710.00%
442020	EMPLOYEE RECOGNITION	5,373	11,504	34,500	34,500	40,000	5,500	15.94%
443010	NEWS LETTERS	10,591	18,976	13,000	16,490	13,000	-	0.00%
443020	LEGAL NOTICES	126	126	1,500	1,500	1,500	-	0.00%
443025	CLASSIFIED ADVERTISEMENTS	1,100	5,922	3,500	3,900	5,000	1,500	42.86%
OTHER EXPENSE Total		25,441	63,106	66,200	68,490	81,350	15,150	22.89%
Grand Total		743,450	821,868	954,582	978,370	1,061,534	106,952	11.20%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Department	ADMINISTRATION
Program	VILLAGE MANAGER'S OFFICE

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PERSONNEL EXPENSE					
410100	REGULAR WAGES				
	PAYROLL	548,727	661,045	112,318	20.5%
	NEW POSITION: SUSTAINABILITY COORDINATOR	70,000		(70,000)	
	Subtotal	618,727	661,045	42,318	6.8%
415000	EMPLOYEE BENEFITS				
	BENEFITS	151,385	175,566	24,181	16.0%
	NEW POSITION: SUSTAINABILITY COORDINATOR	25,615		(25,615)	
	Subtotal	177,000	175,566	(1,434)	-0.8%
PERSONNEL EXPENSE Total		795,727	836,611	40,884	5.1%
CONTRACTUAL SERVICES					
420010	MEMBERSHIPS				
	ILLINOIS CITY MANAGEMENT ASSOCIATION (ILCMA) (4)	1,200	1,200	-	0.0%
	INTERNATIONAL CITY MANAGEMENT ASSOCIATION (ICMA) (3)	3,775	3,775	-	0.0%
	LEGACY PROJECT - WOMEN IN LOCAL GOVERNMENT (1)	40	40	-	0.0%
	SOCIETY FOR HUMAN RESOURCE MANAGEMENT (SHRM) (2)	440	488	48	10.9%
	MISC MEMERSHIP FOR SUSTAINABILITY COORDINATOR	200	200	-	0.0%
	WILMETTE ROTARY CLUBS	450	900	450	100.0%
	Subtotal	6,105	6,603	498	8.2%
420020	PROFESSIONAL SERVICES				
	CONSTANT CONTACT E-MAIL DISTRIBUTION SERVICE (E-NEWS)	1,500	1,500	-	0.0%
	EMPLOYEE FLU VACCINES	3,360	3,480	120	3.6%
		1,000	1,000	-	0.0%
	HEP B VACCINE (OMEGA) & NEW EMPLOYEE AUDIOLOGY TESTING				
	INDEPENDENT MEDICAL EXAMINATIONS (IME)	750	750	-	0.0%
	POST-ACCIDENT TESTING	700	700	-	0.0%
	PUBLIC SALARY REGIONAL SALARY & BENEFIT DATABASE	390	390	-	0.0%
	RANDOM DRUG TESTING FOR EMPLOYEE'S WITH A CDL (\$90/ EMPLOYEE)	3,250	3,250	-	0.0%
	RETAINER FOR COMMUNICATIONS SUPPORT SERVICES	51,900	51,900	-	0.0%
	SAFETY DATA SHEETS (SDS) ONLINE WEBSITE ACCESS FEE	2,700	2,700	-	0.0%
	LOOMLY SOCIAL MEDIA CONTENT MANAGER SUBSCRIPTION	1,500	1,500	-	0.0%
	LEADERSHIP TRAINING AND SUCCESSION PLANNING	2,000	2,000	-	0.0%
	DEI CONSULTANT		50,000	50,000	
	Subtotal	69,050	119,170	50,120	72.6%
420040	LEASE / PURCHASE COPIER				
	COPY MACHINE LEASE	9,000	9,000	-	0.0%
	Subtotal	9,000	9,000	-	0.0%
420200	PRE-EMPLOYMENT EXAMINATIONS				
	PHYSICAL EXAMS, DRUG SCREENS, PSYCH EVALUATION, DL ABSTRACTS (SELECT POSITIONS)	5,500	5,500	-	0.0%
	ILLINOIS STATE POLICE BACKGROUND CHECK		300	300	
	Subtotal	5,500	5,800	300	5.5%
CONTRACTUAL SERVICES Total		89,655	140,573	50,918	56.8%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Department	ADMINISTRATION
Program	VILLAGE MANAGER'S OFFICE

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
COMMODITIES					
430230	SUPPLIES - OFFICE				
	SUPPLIES FOR THE MANAGER'S OFFICE & VILLAGE BOARD	3,000	3,000	-	0.0%
	Subtotal	3,000	3,000	-	0.0%
COMMODITIES Total		3,000	3,000	-	0.0%
OTHER EXPENSE					
441000	INCIDENTALS				
	NEW EMPLOYEE TOURS, STAFF TRAVEL & ATTENDANCE AT LOCAL MEETINGS, SHIPPING, ETC.	1,500	1,500	-	0.0%
	MISC TECHNOLOGY COSTS FOR SUSTAINABILITY COORDINATOR	400		(400)	
	Subtotal	1,900	1,500	(400)	-21.1%
442000	TRAINING				
	INTERNATIONAL CITY MANAGER ASSOCIATION (ICMA) CONFERENCE	2,750	2,750	-	0.0%
	LOCAL MEETINGS, COMPUTER AND OTHER TRAINING	1,750	1,750	-	0.0%
	METRO MANAGER'S MEETINGS	200	200	-	0.0%
	PROFESSIONAL DEVELOPMENT TRAINING THROUGH MORRISON ASSOC.	1,000	1,000	-	0.0%
	ASSISTANT VILLAGE MANAGER CONFERENCE	2,500	2,500	-	0.0%
	VILLAGE MANAGER CONFERENCE	2,500	2,500	-	0.0%
	MISC TRAINING FOR SUSTAINABILITY COORDINATOR	600	600	-	0.0%
	Subtotal	11,300	11,300	-	0.0%
442010	PERSONNEL TRAINING				
	VILLAGE-WIDE TRAININGS FOR SUPERVISORS	500	9,050	8,550	1710.0%
	Subtotal	500	9,050	8,550	1710.0%
442020	EMPLOYEE RECOGNITION				
	LONGEVITY, SAFETY, AND SERVICE EXCELLENCE AWARDS	7,000	7,500	500	7.1%
	EMPLOYEE RECOGNITION EVENTS	27,500	32,500	5,000	18.2%
	Subtotal	34,500	40,000	5,500	15.9%
443010	NEWS LETTERS				
	GRAPHIC DESIGN, PRINTING AND MAILING OF 3 ISSUES OF THE COMMUNICATOR	13,000	13,000	-	0.0%
	Subtotal	13,000	13,000	-	0.0%
443020	LEGAL NOTICES				
	PUBLISH LEGAL BID AND ORDINANCE NOTICES AS REQUIRED BY LAW	1,500	1,500	-	0.0%
	Subtotal	1,500	1,500	-	0.0%
443025	CLASSIFIED ADVERTISEMENTS				
	EMPLOYEE VACANCY POSTINGS	3,500	5,000	1,500	42.9%
	Subtotal	3,500	5,000	1,500	42.9%
OTHER EXPENSE Total		66,200	81,350	15,150	22.9%
Grand Total		954,582	1,061,534	106,952	11.2%



BUDGET REQUEST FORM

Department	Administration
Program	Village Manager's Office
Fund	General Fund
Account Name	Professional Services
Account Number	11041010-420020
Cost of Request	\$50,000
One-Time or Recurring	One-Time

Description of Request	The Village Manager's Office would like to issue a Request for Proposals for consulting services to assist the Village with identifying and addressing areas of need within the organization related to Diversity, Equity, and Inclusion (DEI).

Justification	A DEI consulting firm can offer expertise in the DEI area and advise on best practices to implement throughout the organization. The proposal scope would include a work plan for a future position if such a need is determined. To maximize resources, the Village anticipates sharing the consultant with other North Shore municipalities to implement best practices consistently in the area.



BUDGET REQUEST FORM

Department	Administration
Program	Village Manager's Office
Fund	General Fund
Account Name	Professional Services
Account Number	11041010-442010
Cost of Request	\$8,550
One-Time or Recurring	One-Time

Description of Request	Midwest Leadership Institute provides an intensive 4.5-day program with an internal self-focus and external organizational focus to better lead themselves and others. There are three senior level employees in the public safety departments who would attend this course.

Justification	Leadership training for senior level managers for professional development and in support of the succession strategic management plan.

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	GENERAL FUND
Department	ADMINISTRATION
Program	LEGISLATIVE

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
CONTRACTUAL SERVICES								
420010	MEMBERSHIPS	18,061	18,662	19,000	17,200	19,000	-	0.00%
420100	ANNUAL AUDIT	5,000	5,000	5,000	5,000	5,000	-	0.00%
CONTRACTUAL SERVICES Total		23,061	23,662	24,000	22,200	24,000	-	0.00%
OTHER EXPENSE								
441000	INCIDENTALS	419	-	2,000	3,210	5,000	3,000	150.00%
OTHER EXPENSE Total		419	-	2,000	3,210	5,000	3,000	150.00%
Grand Total		23,480	23,662	26,000	25,410	29,000	3,000	11.54%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Department	ADMINISTRATION
Program	LEGISLATIVE

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
CONTRACTUAL SERVICES					
420010	MEMBERSHIPS				
	ILLINOIS MUNICIPAL LEAGUE (IML)	2,000	2,000	-	0.0%
	METROPOLITAN MAYORS CAUCUS (MMC)	1,000	1,000	-	0.0%
	NORTHWEST MUNICIPAL CONFERENCE (NWMC)- INCLUDES CHICAGO METROPOLITAN AGENCY FOR PLANNING FEE	15,400	15,400	-	0.0%
	SISTER CITIES ASSOCIATION	600	600	-	0.0%
	Subtotal	19,000	19,000	-	0.0%
420100	ANNUAL AUDIT				
	FINANCIAL AUDIT, INCLUDING CERTIFICATION BY GOVERNMENT FINANCE OFFICERS' ASSOCIATION	5,000	5,000	-	0.0%
	Subtotal	5,000	5,000	-	0.0%
CONTRACTUAL SERVICES Total		24,000	24,000	-	0.0%
OTHER EXPENSE					
441000	INCIDENTALS				
	MISC. VILLAGE BOARD EXPENSES	2,000	5,000	3,000	150.0%
	Subtotal	2,000	5,000	3,000	150.0%
OTHER EXPENSE Total		2,000	5,000	3,000	150.0%
Grand Total		26,000	29,000	3,000	11.5%

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	GENERAL FUND
Department	ADMINISTRATION
Program	FIRE & POLICE COMMISSION

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
PERSONNEL EXPENSE								
410100	REGULAR WAGES	47,285	50,075	51,425	51,700	54,161	2,736	5.32%
415000	EMPLOYEE BENEFITS	19,269	18,760	19,297	18,520	20,297	1,000	5.18%
PERSONNEL EXPENSE Total		66,554	68,835	70,722	70,220	74,458	3,736	5.28%
CONTRACTUAL SERVICES								
420020	PROFESSIONAL SERVICES	40,211	23,158	44,000	52,150	45,000	1,000	2.27%
CONTRACTUAL SERVICES Total		40,211	23,158	44,000	52,150	45,000	1,000	2.27%
OTHER EXPENSE								
443025	CLASSIFIED ADVERTISEMENTS	-	195		-	-	-	0.00%
OTHER EXPENSE Total		-	195		-	-	-	0.00%
Grand Total		106,765	92,188	114,722	122,370	119,458	4,736	4.13%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Department	ADMINISTRATION
Program	FIRE & POLICE COMMISSION

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PERSONNEL EXPENSE					
410100	REGULAR WAGES				
	PAYROLL	51,425	54,161	2,736	5.3%
	Subtotal	51,425	54,161	2,736	5.3%
415000	EMPLOYEE BENEFITS				
	BENEFITS	19,297	20,297	1,000	5.2%
	Subtotal	19,297	20,297	1,000	5.2%
PERSONNEL EXPENSE Total		70,722	74,458	3,736	5.3%
CONTRACTUAL SERVICES					
420020	PROFESSIONAL SERVICES				
	POLICE OFFICER TESTING & RECRUITMENT	5,000	7,000	2,000	40.0%
	FIREFIGHTER TESTING & RECRUITMENT		5,000	5,000	
	LIEUTENANT TESTING & RECRUITMENT	33,000	25,000	(8,000)	-24.2%
	POLICE OFFICER PRE-EMPLOYMENT SCREENINGS (MEDICAL, PSYCHOLOGICAL, POLYGRAPH - 2 AT \$2,000)	3,000	4,000	1,000	33.3%
	FIREFIGHTER PRE-EMPLOYMENT SCREENINGS (MEDICAL, PSYCHOLOGICAL, & POLYGRAPH - 2 AT \$2,000)	3,000	4,000	1,000	33.3%
	Subtotal	44,000	45,000	1,000	2.3%
CONTRACTUAL SERVICES Total		44,000	45,000	1,000	2.3%
Grand Total		114,722	119,458	4,736	4.1%

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	GENERAL FUND
Department	ADMINISTRATION
Program	MISCELLANEOUS BOARDS & COMMISS

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
OTHER EXPENSE								
441000	INCIDENTALS	-	6,850	1,000	1,410	5,000	4,000	400.00%
449010	WILMETTE HOUSING COMMISSION	2,911	471	3,000	3,000	3,000	-	0.00%
449012	ENVIRONMENTAL & ENERGY COMMISSION	-	-	30,000	25,000	10,000	(20,000)	-66.67%
449035	HIST. PRESERVATION COMMISSION	150	50	1,200	1,200	1,200	-	0.00%
449040	HUMAN RELATIONS COMMISSION	-	5,000	6,750	12,050	3,500	(3,250)	-48.15%
449060	BICYCLE TASK FORCE	-	-	2,000	2,000	2,000	-	0.00%
449150	SESQUICENTENNIAL	9,868	190,884	-	3,480	-	-	0.00%
OTHER EXPENSE Total		12,929	203,255	43,950	48,140	24,700	(19,250)	-43.80%
Grand Total		12,929	203,255	43,950	48,140	24,700	(19,250)	-43.80%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Department	ADMINISTRATION
Program	MISCELLANEOUS BOARDS & COMMISS

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
OTHER EXPENSE					
441000	INCIDENTALS				
	MEMBER RECOGNITION	1,000	5,000	4,000	400.0%
	Subtotal	1,000	5,000	4,000	400.0%
449010	WILMETTE HOUSING COMMISSION				
	EMERGENCY ASSISTANCE	3,000	3,000	-	0.0%
	Subtotal	3,000	3,000	-	0.0%
449012	ENVIRONMENTAL & ENERGY COMMISSION				
	CONSULTANT FOR GREENHOUSE GAS EMISSIONS INVENTORY	15,000		(15,000)	
	PURCHASE OF RENEWABLE ENERGY CERTIFICATES ON FRANCHISE	15,000		(15,000)	
	ACCTS AND/OR MISC SUSTAINABILITY PROGRAMS				
	CONTINUED IMPLEMENTATION OF SUSTAINABILITY PLAN		10,000	10,000	
	Subtotal	30,000	10,000	(20,000)	-66.7%
449035	HIST. PRESERVATION COMMISSION				
	ANNUAL MEMBERSHIP TO REGIONAL AND NATIONAL PRESERVATION	200	200	-	0.0%
	ORGANIZATIONS				
	GENERAL EXPENDITURES AND RESOURCES NEEDED FOR THE LOCAL	800	800	-	0.0%
	LANDMARK PROGRAM AND ANNUAL PRES. AWARDS				
	TRAINING OPPORTUNITIES AND MANDATORY STATE AND LOCAL	200	200	-	0.0%
	CONFERENCES FOR CLGS				
	Subtotal	1,200	1,200	-	0.0%
449040	HUMAN RELATIONS COMMISSION				
	PROMOTE CULTURAL AWARENESS THROUGH VARIOUS EVENTS	1,750	3,500	1,750	100.0%
	DIVERSITY FOCUS GROUPS	5,000		(5,000)	
	Subtotal	6,750	3,500	(3,250)	-48.1%
449060	BICYCLE TASK FORCE				
	BIKE SAFETY PROGRAMS	2,000	2,000	-	0.0%
	Subtotal	2,000	2,000	-	0.0%
OTHER EXPENSE Total		43,950	24,700	(19,250)	-43.8%
Grand Total		43,950	24,700	(19,250)	-43.8%

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	GENERAL FUND
Department	ADMINISTRATION
Program	CABLE TV

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
PERSONNEL EXPENSE								
410100	REGULAR WAGES	97,726	100,517	106,373	104,560	109,032	2,659	2.50%
415000	EMPLOYEE BENEFITS	38,799	37,630	39,307	37,170	38,911	(396)	-1.01%
PERSONNEL EXPENSE Total		136,525	138,147	145,680	141,730	147,943	2,263	1.55%
CONTRACTUAL SERVICES								
420010	MEMBERSHIPS	195	215	195	220	195	-	0.00%
421512	CONTRACTUAL WEBSITE SERVICES	-	-	75,000	40,000	-	(75,000)	-100.00%
422000	MAINT.-OFFICE EQUIPMENT	-	540	4,000	1,630	4,000	-	0.00%
428120	HIGH SPEED ETHERNET SERVICE	13,659	5,600	5,500	5,500	5,500	-	0.00%
CONTRACTUAL SERVICES Total		13,854	6,355	84,695	47,350	9,695	(75,000)	-88.55%
COMMODITIES								
430230	SUPPLIES - OFFICE	-	-	250	100	250	-	0.00%
430300	SUPPLIES - VIDEO	500	500	2,000	-	2,000	-	0.00%
COMMODITIES Total		500	500	2,250	100	2,250	-	0.00%
OTHER EXPENSE								
441000	INCIDENTALS	-	-	300	100	300	-	0.00%
442000	TRAINING	-	-	600	230	600	-	0.00%
448700	RENT - CATV STUDIOS	13,736	14,787	13,200	13,200	13,200	-	0.00%
OTHER EXPENSE Total		13,736	14,787	14,100	13,530	14,100	-	0.00%
CAPITAL OUTLAY								
490350	OFFICE FURN. & EQUIP.-OTHER	-	597	7,000	7,000	7,000	-	0.00%
CAPITAL OUTLAY Total		-	597	7,000	7,000	7,000	-	0.00%
Grand Total		164,615	160,386	253,725	209,710	180,988	(72,737)	-28.67%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Department	ADMINISTRATION
Program	CABLE TV

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PERSONNEL EXPENSE					
410100	REGULAR WAGES				
	PAYROLL	106,373	109,032	2,659	2.5%
	Subtotal	106,373	109,032	2,659	2.5%
415000	EMPLOYEE BENEFITS				
	BENEFITS	39,307	38,911	(396)	-1.0%
	Subtotal	39,307	38,911	(396)	-1.0%
PERSONNEL EXPENSE Total		145,680	147,943	2,263	1.6%
CONTRACTUAL SERVICES					
420010	MEMBERSHIPS				
	WOMEN IN CABLE AND TELECOMMUNICATIONS	195	195	-	0.0%
	Subtotal	195	195	-	0.0%
421512	CONTRACTUAL WEBSITE SERVICES				
	WEBSITE RE-DESIGN AND UPGRADE (CIP PROJECT)	75,000		(75,000)	
	Subtotal	75,000		(75,000)	
422000	MAINT.-OFFICE EQUIPMENT				
	CABLE STUDIO AND COUNCIL CHAMBERS EQUIPMENT	4,000	4,000	-	0.0%
	Subtotal	4,000	4,000	-	0.0%
428120	HIGH SPEED ETHERNET SERVICE				
	HIGH SPEED ETHERNET FOR DIGITAL VIDEO OF CABLE BROADCASTS	5,500	5,500	-	0.0%
	Subtotal	5,500	5,500	-	0.0%
CONTRACTUAL SERVICES Total		84,695	9,695	(75,000)	-88.6%
COMMODITIES					
430230	SUPPLIES - OFFICE				
	BATTERIES FOR MICROPHONES, PAPER, CLEANING AND SUPPLIES	250	250	-	0.0%
	Subtotal	250	250	-	0.0%
430300	SUPPLIES - VIDEO				
	CONTRACTED LICENSING FEES FOR COMPACT DISC LIBRARY & TOTAL INFO, PURCHASE OF DVDS AND LIGHTING	2,000	2,000	-	0.0%
	Subtotal	2,000	2,000	-	0.0%
COMMODITIES Total		2,250	2,250	-	0.0%
OTHER EXPENSE					
441000	INCIDENTALS				
	PROMOTIONAL ITEMS GIVEN TO VARIOUS CIVIC GROUPS COMING FOR TOURS	300	300	-	0.0%
	Subtotal	300	300	-	0.0%
442000	TRAINING				
	ATTENDANCE AT CABLE-RELATED SEMINARS AND CONFERENCES	600	600	-	0.0%
	Subtotal	600	600	-	0.0%
448700	RENT - CATV STUDIOS				
	PAYMENT TO WILMETTE PARK DISTRICT FOR OFFICE/STUDIO SPACE	13,200	13,200	-	0.0%

Village of Willmette
2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Department	ADMINISTRATION
Program	CABLE TV

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
448700	<i>Subtotal</i>	13,200	13,200	-	0.0%
OTHER EXPENSE Total		14,100	14,100	-	0.0%
CAPITAL OUTLAY					
490350	OFFICE FURN. & EQUIP.-OTHER				
	COUNCIL CHAMBER AV IMPROVEMENTS	7,000	7,000	-	0.0%
	<i>Subtotal</i>	7,000	7,000	-	0.0%
CAPITAL OUTLAY Total		7,000	7,000	-	0.0%
Grand Total		253,725	180,988	(72,737)	-28.7%

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	GENERAL FUND
Department	ADMINISTRATION
Program	HISTORICAL MUSEUM

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
PERSONNEL EXPENSE								
410100	REGULAR WAGES	156,687	157,136	165,515	186,810	166,215	700	0.42%
415000	EMPLOYEE BENEFITS	29,001	45,913	46,241	33,990	25,990	(20,251)	-43.79%
PERSONNEL EXPENSE Total		185,688	203,049	211,756	220,800	192,205	(19,551)	-9.23%
Grand Total		185,688	203,049	211,756	220,800	192,205	(19,551)	-9.23%

Village of Willmette
2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Department	ADMINISTRATION
Program	HISTORICAL MUSEUM

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PERSONNEL EXPENSE					
410100	REGULAR WAGES				
	PAYROLL	165,515	166,215	700	0.4%
	Subtotal	165,515	166,215	700	0.4%
415000	EMPLOYEE BENEFITS				
	BENEFITS	46,241	25,990	(20,251)	-43.8%
	Subtotal	46,241	25,990	(20,251)	-43.8%
PERSONNEL EXPENSE Total		211,756	192,205	(19,551)	-9.2%
Grand Total		211,756	192,205	(19,551)	-9.2%

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	GENERAL FUND
Department	ADMINISTRATION
Program	CONTINGENCY

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
CONTINGENCY EXPENSE								
448005	PENSION GEN FUND TRANSFER	500,000	500,000	200,000	200,000	-	(200,000)	-100.00%
448020	PARKING METER FUND TRANSFER	-	120,000	-	-	30,000	30,000	0.00%
448035	DEBT SERVICE FUND TRANSFER	-	90,000	40,000	40,000	30,000	(10,000)	-25.00%
449500	CONTINGENCY - REGULAR	49,420	5,130	281,000	314,520	-	(281,000)	-100.00%
CONTINGENCY EXPENSE Total		549,420	715,130	521,000	554,520	60,000	(461,000)	-88.48%
Grand Total		549,420	715,130	521,000	554,520	60,000	(461,000)	-88.48%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Department	ADMINISTRATION
Program	CONTINGENCY

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
CONTINGENCY EXPENSE					
448005	PENSION GEN FUND TRANSFER				
	TRANSFER TO PENSION FUNDS	200,000		(200,000)	
	Subtotal	200,000		(200,000)	
448035	DEBT SERVICE FUND TRANSFER				
	TRANSFER TO DEBT SERVICE FUND	40,000	30,000	(10,000)	-25.0%
	Subtotal	40,000	30,000	(10,000)	-25.0%
449500	CONTINGENCY - REGULAR				
	EMPLOYEE RECOGNITION	25,000		(25,000)	
	OTHER COMPENSATION	166,000		(166,000)	
	PARKING METER FUND TRANSFER - ST. AUGUSTINE'S LOT PAVING	90,000		(90,000)	
	Subtotal	281,000		(281,000)	
448020	PARKING METER FUND TRANSFER				
	PARKING METER FUND TRANSFER - BURMEISTER LOT		30,000	30,000	
	Subtotal		30,000	30,000	
CONTINGENCY EXPENSE Total		521,000	60,000	(461,000)	-88.5%
Grand Total		521,000	60,000	(461,000)	-88.5%



Community Development

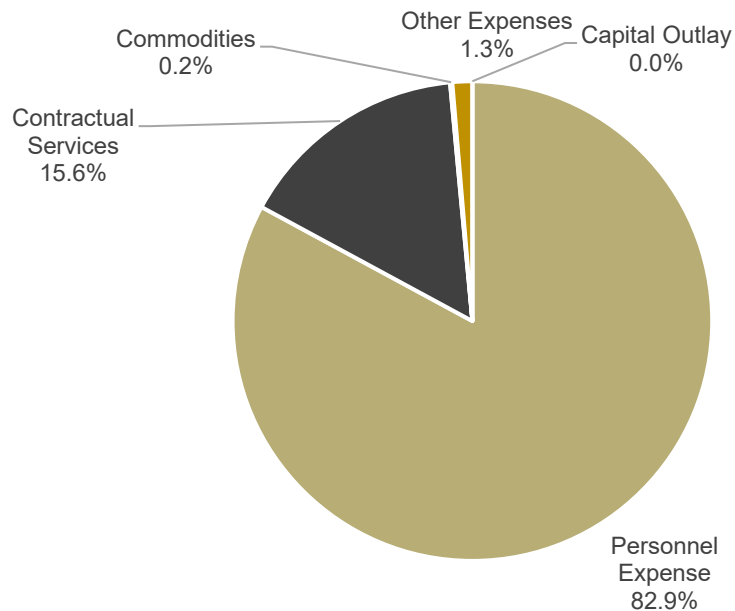
BUDGET SUMMARY

Expense by Program

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Community Development	1,704,910	3,548,153	2,086,828	2,097,030	2,167,795	80,967
Business Development	46,360	47,290	47,760	48,330	49,850	2,090
Health Services	486,872	383,362	297,249	312,380	320,339	23,090
TOTAL BUDGET	2,238,142	3,978,805	2,431,837	2,457,740	2,537,984	106,147

Expense by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Personnel Expense	1,658,314	1,882,796	2,013,646	2,048,260	2,103,782	90,136
Contractual Services	308,943	355,392	358,550	342,110	396,350	37,800
Commodities	3,183	4,975	3,885	6,880	3,885	-
Other Expenses	244,702	1,712,261	25,756	30,490	33,967	8,211
Capital Outlay	23,000	23,381	30,000	30,000	-	(30,000)
TOTAL BUDGET	2,238,142	3,978,805	2,431,837	2,457,740	2,537,984	106,147





Community Development

BUDGET ANALYSIS

Community Development

\$50,000 was budgeted for housing plan consultant services in 2023 and \$40,000 is being carried over to 2024. While the contract for the housing consultant services was awarded in 2023, most of the work on the plan will take place in 2024.

\$40,000 was budgeted for the comprehensive plan in 2023 and \$10,000 is being carried over to 2024 for the completion of the plan.

\$45,570 was budgeted for the historic resources surveys (with offsetting revenues), as included in the Capital Improvement Plan. While a similar amount was budgeted in 2023, because of grant funding timing, 2024 will be the first year of surveying.

Increase of \$5,650 to provide additional training opportunities for various employees.

Business Development

Addition of \$40,000 (with \$30,000 in offsetting revenue) for the annual block party and \$25,000 for the annual art fair. These events bring the community together to enjoy the downtown while also bringing additional foot-traffic to businesses in the area.

The Village of Wilmette entered into a sales tax sharing agreement with Eva Deans restaurant in 2023. The amount of sales tax to be rebated is limited to \$30,000 each year for five years. Until the restaurant is open and operating the Village will not have a well calculated estimate for the amount of sales tax to be rebated. For the 2023 fiscal year the budget includes \$30,000 for the potential rebate of sales tax.

Beginning in 2014, the Hotel Tax Rebate for the Marriott Residence Inn was budgeted under the business development program. The economic incentive agreement provided for 76.9% of the tax being rebated to the developer for the first ten years of operation up to a cumulative maximum rebate of \$3.2 million.

In May 2022, the Marriott Residence Inn was sold to Zenith Asset Company and the hotel tax sharing agreement was not assigned as part of the sale. Therefore, all revenues generated from the Village's 9.75% hotel tax are retained by the Village.

The table below shows the historical rebate information.

Year	Annual Rebate	Cumulative Rebate
2014 (partial year)	195,973	195,973
2015	297,161	493,134
2016	294,607	787,741
2017	291,355	1,079,096
2018	307,614	1,386,710



Community Development

2019	294,880	1,681,590
2020	121,279	1,802,869
2021	224,312	2,027,181
2022	88,021	2,141,702

Community Development



MISSION STATEMENT

The Community Development Department is committed to serve as stewards of the natural and built environment by guiding the use of land and the occupancy of structures for the benefit and protection of our community.

VALUES

To fulfill our mission commitment, we:

- Provide services that promote and maintain Village land use standards;
- Review and issue building permits in an efficient and timely manner;
- Ensure the accuracy of information provided to the public; and
- Enforce building, zoning, and other Village codes with courtesy, impartiality, and respect.

PROGRAMS

• Land Use & Zoning Regulations	• Issuance of Building Permits
• Enforcement of Building Codes, Zoning, Sign, Tree Preservation and Subdivision Ordinances	• Identifying/encouraging affordable housing opportunities in the Village
• Inspections to ensure code compliance	• Administrative support to Housing Our Own Wilmette
• Coordination of business development activities	• Manage contract for food inspection services

Staff Support to the Following Boards:

• Land Use Committee	• Zoning Board of Appeals
• Plan Commission	• Housing Commission
• Appearance Review Commission	• Historic Preservation Commission
• Building Code Board of Appeals	• Electrical Commission



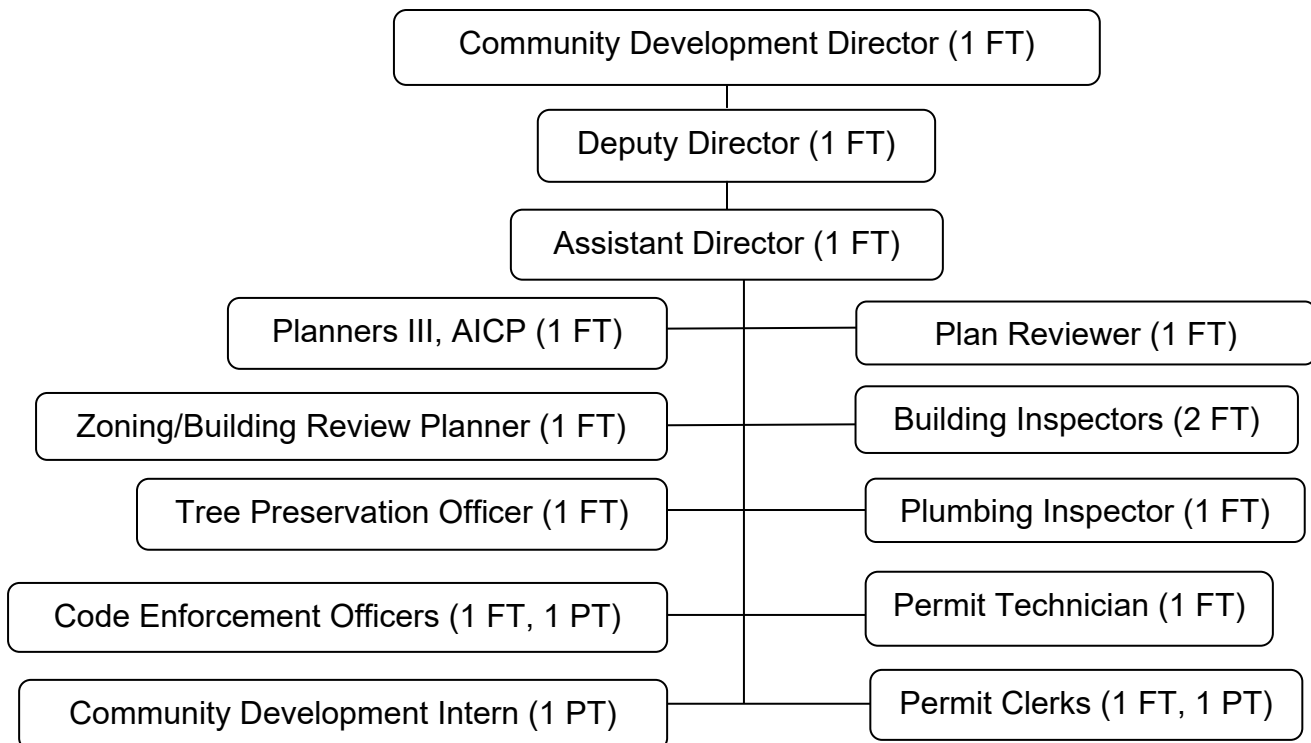
Community Development

PERSONNEL

The Community Development department has a total of 14.86 FTE's. A department succession plan was completed in 2023. Several positions were changed to reflect additional/amended responsibilities. These include the promotion of the Business Development Coordinator to Assistant Director, and the full-time Code Enforcement Officer assisting with building inspections. The 2024 budget eliminates the Business Development Intern and increases the Community Development Intern's hours from 240 to 440.

	2020	2021	2022	2023	2024
Community Development	10.75	11.00	12.50	13.26	13.42
Business Development	1.00	1.00	1.50	1.60	1.00
Health Services	-	-	-	-	-
TOTAL FTE's	11.75	12.00	14.00	14.86	14.42

ORGANIZATIONAL CHART



Community Development



PERFORMANCE MEASURES

	Goal	2022 Year End	2023				2023 Year End
			Q1	Q2	Q3	Q4	
<u>Single Family New Construction Permits:</u>							
<i>Days to Complete Zoning Reviews</i>	<10 Days	4	4	6			
Number of Reviews		18	5	2			
<i>Days to Complete Building/Electrical Reviews</i>	<10 Days	4	2	8			
Number of Reviews		23	7	6			
<u>Single Family Addition & Remodeling Permits:</u>							
<i>Days to Complete Zoning Reviews</i>	<10 Days	3	2	4			
Number of Reviews		218	57	61			
<i>Days to Complete Building/Electrical Reviews</i>	<10 Days	3	3	3			
Number of Reviews		197	45	55			
<u>Commercial New Construction, Additions & Remodeling Permits:</u>							
<i>Days to Complete Zoning Reviews</i>	<10 Days	5	3	3			
Number of Reviews		19	4	3			
<i>Days to Complete Building/Electrical Reviews</i>	<10 Days	4	3	3			
Number of Reviews		23	7	5			
<u>Code enforcement compliance through voluntary means</u>							
Code Enforcement	75%	91%	93%	89%			
<i>Number of Violations Confirmed</i>		2,151	420	498			
<i>Number Resolved Voluntarily</i>		1,963	389	444			
<u>New business listings on website within 10 days of Certificate of Occupancy</u>							
New Business Listing	100%	100%	100%	100%			
<i>Number of New Businesses</i>		27	5	8			
<i>Average Day to Post</i>		1	1	1			
<u>New Business Contacts</u>							
Business development contacts	780	804	222	192			
<u>Commercial Vacancy</u>							
Commercial retail vacancy rate	5%	7.99%	7.99%	9.20%			
<u>Social Media Updates</u>							
Unique updates posted on Wilmette Biz	120	130	20	19			



Community Development

ACTIVITY MEASURES

	2020	2021	2022	2023
Projects	2,378	2,414	2,814	2,704
ZBA Cases	46	42	63	60
ARC Cases	44	20	32	41
Building Inspections	6,697	5,417	6,282	6,606

Building Permits	2020	2021	2022	2023
New Residential	25	24	26	22
New Commercial	-	-	1	1
New Other - Swimming Pools, Large Sheds, etc.	25	18	28	16
Single Family Demolition	20	25	24	18
Residential Additions	40	32	56	36
Residential Remodel – Interior, Decks, etc.	449	459	425	420
Commercial Additions/Remodel	32	19	32	22
Garage	26	16	28	22
Electrical Only	78	61	104	85
Air Conditioning Only	47	38	52	48
Generators	29	33	20	16
Elevators	12	13	14	9
Plumbing Only	290	328	400	305
Fences	427	387	525	398
Roof	242	439	430	402
Tree Removal	330	325	360	164
Trees Saved	-	-	67	20
Signs	14	6	23	19
Tents	-	3	2	4
All Other Demolition	11	14	2	8
Engineering Only	149	74	140	130
Fire Only	28	27	38	20
Two-Unit Other	-	-	-	-
Townhouse Other	23	14	24	18
Institutional Other	13	6	12	14
Multi-Family Other	43	33	32	28
Solar	13	16	15	28



Community Development

OBJECTIVES AND ACCOMPLISHMENTS

Looking Forward: 2024 Objectives

- Finalize the drafting of a Housing Plan.
- Oversee the start of the historic resources survey of the area of the Village west of Skokie Boulevard.
- Work with the Housing Commission to oversee management of the \$1.6 million contribution to affordable housing from the 1210 Central Avenue Optima project that has been given to Community Partners for Affordable Housing (CPAH) to manage.
- Work with the property owner regarding the on-going land use/building review for the reuse/redevelopment of Edens Plaza.
- Work with the property owner regarding the on-going land use/building review for the re-tenanting/redevelopment of Plaza del Lago.
- Work with the Plan Commission to oversee the implementation of the goals and objectives of the comprehensive plan.
- Continue review of implementation of building permit software.

Reviewing the Year: 2023 Accomplishments

- Oversee the drafting of a Housing Plan.
A Request for Proposals was issued August 21, 2023. A consultant is expected to be selected in the fourth quarter of 2023. It is expected that the Housing Plan will be presented to the Village Board for review in the third quarter of 2024.
- Oversee the start of the historic resources survey of the area of the Village west of Skokie Boulevard.
The Village is following the State's grant process to apply for a grant for the historic resources survey. A determination from the State is expected third quarter of 2023. A consultant was hired, and the survey work will begin in earnest in 2024.
- Conduct a review of the Village's participation in the Chicago's North Shore Visitor and Convention Bureau.

The Bureau presented to the Village's Administration Committee on April 20, 2023. They highlighted the advertising campaigns for the summer and fall and their year-round social media advertisements. They provide professional photography to the Village, which have been used in Chamber and Village promotions. In 2023, the Village took advantage of a 50/50 cost sharing



Community Development

program with the bureau to produce postcard mailings to highlight Wilmette's downtown attractions and parking.

- Work with the Law Department and Community Partners for Affordable Housing (CPAH) to manage the \$1.6 million contribution to affordable housing from the 1210 Central Avenue Optima project.
Eight (8) affordable housing units that were purchased by CPAH are now occupied by qualified tenants/owners. An additional single-family home was purchased by CPAH, raising the total number of affordable dwelling units to 9.
- Work with the property owner regarding the land use/building review for the reuse/redevelopment of Edens Plaza.
A permit for the buildout of the Wayfair store was issued and work is underway. The property owner, WS, has received Appearance Review Commission approval to stain the building to better match the Wayfair design and to complete other site improvements. It is expected that Wayfair will open late spring 2024.
- Work with the property owner regarding the land use/building review for the re-tenanting/redevelopment of Plaza del Lago.
The Appearance Review Commission reviewed and approved the site work proposed by WS. The site work is expected to begin spring of 2024, with building construction related to new tenants taking place throughout 2024.
- Continue to work with the property owner and potential developers regarding the reuse/redevelopment of the Imperial Motors property on Green Bay Road.
A Planned Unit Development (PUD) application by Optima, Inc, to redevelop the property is in the process of being reviewed by the Village. It is expected that the Plan Commission's preliminary PUD recommendation will be before the Village board in early 2024.
- Conduct an internal review of building plan review processes.
The review of the building plan review processes is being completed part of the implementation of the EnerGov permitting software and the Bluebeam plan review system. This use of EnerGov is expected to help streamline the Village's plan review process by better integrating online plan review into the Village's current review process.
- Oversee the updating of the Village's building codes, including a review of all local amendments.



Community Development

The Building Code Board of Appeals provided non-binding commentary on the proposed code update. The new codes and local amendments continue to be under staff review.

- Continue to review tree preservation policies.
In November of 2022, the Land Use Committee undertook a review of the 2022 Tree Preservation Ordinance after six months of implementation. The Committee recommended some amendments including better addressing multi-stemmed trees, nuisance trees, diseased trees, ornamental trees, jointly owned trees, and trees on property owned by Government Entities and on utility easements. The amendments were adopted by the Village Board on February 28, 2023.

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	GENERAL FUND
Department	COMMUNITY DEVELOPMENT
Program	COMMUNITY DEVELOPMENT

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
PERSONNEL EXPENSE								
410100	REGULAR WAGES	1,139,860	1,336,097	1,445,311	1,483,170	1,513,328	68,017	4.71%
410200	OVERTIME WAGES	18,216	4,342	500	6,120	600	100	20.00%
415000	EMPLOYEE BENEFITS	414,250	455,691	453,311	455,830	487,240	33,929	7.48%
PERSONNEL EXPENSE Total		1,572,326	1,796,130	1,899,122	1,945,120	2,001,168	102,046	5.37%
CONTRACTUAL SERVICES								
420010	MEMBERSHIPS	2,476	3,001	3,995	4,000	4,145	150	3.75%
420020	PROFESSIONAL SERVICES	80,384	88,356	141,020	88,850	104,420	(36,600)	-25.95%
420030	DIGITAL RECORDS CONVERSION	9,637	-	-	-	-	-	0.00%
420400	PLAN REVIEW SERVICES	5,097	15,525	2,000	8,110	6,000	4,000	200.00%
421010	CONTR. ELEVATOR INSPECTIONS	8,805	11,715	10,000	10,000	10,000	-	0.00%
422000	MAINT.-OFFICE EQUIPMENT	-	-	200	200	-	(200)	-100.00%
428020	TELEPHONE SERVICE - CELLULAR	2,612	4,480	1,500	3,810	4,860	3,360	224.00%
CONTRACTUAL SERVICES Total		109,011	123,077	158,715	114,970	129,425	(29,290)	-18.45%
COMMODITIES								
430230	SUPPLIES - OFFICE	1,505	1,887	2,500	2,280	2,500	-	0.00%
430250	SUPPLIES - OTHER THAN OFFICE	1,678	3,088	1,385	4,600	1,385	-	0.00%
COMMODITIES Total		3,183	4,975	3,885	6,880	3,885	-	0.00%
OTHER EXPENSE								
440500	AUTOMOTIVE EXPENSE ALLOCATION	16,230	17,150	17,056	19,050	19,617	2,561	15.02%
441000	INCIDENTALS	651	836	300	750	300	-	0.00%
442000	TRAINING	688	3,539	5,750	5,750	11,400	5,650	98.26%
443020	LEGAL NOTICES	2,821	2,446	2,000	2,540	2,000	-	0.00%
449011	AFFORDABLE HOUSING GRANT	-	1,600,000		1,970	-	-	0.00%
OTHER EXPENSE Total		20,390	1,623,971	25,106	30,060	33,317	8,211	32.71%
Grand Total		1,704,910	3,548,153	2,086,828	2,097,030	2,167,795	80,967	3.88%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	(All)
Department	COMMUNITY DEVELOPMENT
Program	COMMUNITY DEVELOPMENT

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PERSONNEL EXPENSE					
410100	REGULAR WAGES				
	PAYROLL	1,395,311	1,513,328	118,017	8.5%
	SUCCESION PLANNING	50,000		(50,000)	
	Subtotal	1,445,311	1,513,328	68,017	4.7%
410200	OVERTIME WAGES				
	OVERTIME	500	600	100	20.0%
	Subtotal	500	600	100	20.0%
415000	EMPLOYEE BENEFITS				
	BENEFITS	453,311	487,240	33,929	7.5%
	Subtotal	453,311	487,240	33,929	7.5%
PERSONNEL EXPENSE Total		1,899,122	2,001,168	102,046	5.4%
CONTRACTUAL SERVICES					
420010	MEMBERSHIPS				
	BUILDING OFFICIALS AND CODE ADMINISTRATORS	135	135	-	0.0%
	STATE LICENSE FOR PLUMBING INSPECTOR	150	150	-	0.0%
	APA/AICP MEMBERSHIPS FOR DIRECTOR, DEPUTY DIRECTOR, BUSINESS DEVELOPMENT COORDINATOR, AND PLANNER III	2,430	2,430	-	0.0%
	YEARLY MEMBERSHIPS FOR TREE PRESERVATION OFFICER - INTERNATIONAL SOCIETY OF ARBORICULTURE \$135, ILLINOIS ARBORIST ASSOCIATION \$55, AND SOCIETY OF MUNICIPAL ARBORISTS \$95.	285	285	-	0.0%
	RECERTIFICATION FOR TREE PRESERVATION OFFICER ON 3/5 YEAR BASIS - CERTIFIED ARBORIST \$120, CERTIFIED ARBORIST MUNICIPAL SPECIALIST \$65, TREE RISK ASSESSMENT QUALIFICATION \$220, CERTIFIED TREECARE SAFETY PROFESSIONAL \$250	655	655	-	0.0%
	AMERICAN PLANNING ASSOCIATION (APA) FOR ZONING/BUILDING REVIEW PLANNER	340	340	-	0.0%
	MEMBERSHIP IN SUBURBRAN BUILDING CODE OFFICIALS CONFERENCE (\$100) AND NORTHWEST BUILDING OFFICIALS AND CODE ADMINISTRATIONS (\$50)		150	150	
	Subtotal	3,995	4,145	150	3.8%
420020	PROFESSIONAL SERVICES				
	COURT REPORTER	600	600	-	0.0%
	SIDWELL MAP RENTAL-SHARED WITH THE ENGINEERING DEPT	250	250	-	0.0%
	ZONING BOARD OF APPEALS MINUTES TRANSCRIPTION	4,600	8,000	3,400	73.9%
	HOUSING PLAN CONSULTANT SERVICES	50,000	40,000	(10,000)	-20.0%
	Subtotal	55,450	48,850	(6,600)	-11.9%
420020-20039	PROFESSIONAL SERVICES				
	HISTORIC RESOURCES SURVEY (CIP PROJECT)	45,570	45,570	-	0.0%
	Subtotal	45,570	45,570	-	0.0%
420020-20040	PROFESSIONAL SERVICES				
	COMPREHENSIVE PLAN - CARRYOVER	40,000	10,000	(30,000)	-75.0%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	(All)
Department	COMMUNITY DEVELOPMENT
Program	COMMUNITY DEVELOPMENT

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
420020-20040	Subtotal	40,000	10,000	(30,000)	-75.0%
420400	PLAN REVIEW SERVICES				
	PLAN REVIEW & INSPECTIONAL SERVICES	2,000	6,000	4,000	200.0%
	Subtotal	2,000	6,000	4,000	200.0%
421010	CONTR. ELEVATOR INSPECTIONS				
	CONTRACTUAL ELEVATOR INSPECTION SERVICES	10,000	10,000	-	0.0%
	Subtotal	10,000	10,000	-	0.0%
422000	MAINT.-OFFICE EQUIPMENT				
	MAINTENANCE OF TYPEWRITER	200		(200)	
	Subtotal	200		(200)	
428020	TELEPHONE SERVICE - CELLULAR				
	CELL PHONE AND TABLET CHARGES	1,500	4,860	3,360	224.0%
	Subtotal	1,500	4,860	3,360	224.0%
CONTRACTUAL SERVICES Total		158,715	129,425	(29,290)	-18.5%
COMMODITIES					
430230	SUPPLIES - OFFICE				
	MISCELLANEOUS OFFICE SUPPLIES	2,500	2,500	-	0.0%
	Subtotal	2,500	2,500	-	0.0%
430250	SUPPLIES - OTHER THAN OFFICE				
	BUSINESS CARDS	110	110	-	0.0%
	CODE BOOKS	500	500	-	0.0%
	DRAFTING SUPPLIES	100	100	-	0.0%
	GRAPHIC REPRODUCTION FOR REPORTS	100	100	-	0.0%
	PAPER FOR PERMIT APPLICATIONS	250	250	-	0.0%
	PRINTING FENCE, ROOFING AND TREE REMOVAL PERMITS	125	125	-	0.0%
	STORAGE BOXES	100	100	-	0.0%
	VIOLATION NOTICES	100	100	-	0.0%
	Subtotal	1,385	1,385	-	0.0%
COMMODITIES Total		3,885	3,885	-	0.0%
OTHER EXPENSE					
440500	AUTOMOTIVE EXPENSE ALLOCATION				
	DEPARTMENT SHARE OF THE VILLAGE'S AUTOMOTIVE EXPENSE	17,056	19,617	2,561	15.0%
	Subtotal	17,056	19,617	2,561	15.0%
441000	INCIDENTALS				
	LOCAL MEETINGS, TRAIN FARE, PARKING, AND MILEAGE REIMBURSEMENT	300	300	-	0.0%
	Subtotal	300	300	-	0.0%
442000	TRAINING				
	NATIONAL CONFERENCE FOR THE AMERICAN PLANNING ASSOCIATION	2,500	2,500	-	0.0%
	TRAINING FOR BUSINESS DEVELOPMENT COORDINATOR	250		(250)	
	TRAINING FOR PERMIT CLERKS	100	500	400	400.0%
	ICC TRAINING FOR PLAN REVIEWER/INSPECTOR	1,000	1,000	-	0.0%
	TRAINING FOR TREE PRESERVATION OFFICER	500	900	400	80.0%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	(All)
Department	COMMUNITY DEVELOPMENT
Program	COMMUNITY DEVELOPMENT

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
442000	TRAINING FOR ASSISTANT DIRECTOR	300	500	200	66.7%
	TRAINING FOR ZONING/BUILDING REVIEW PLANNER	500	1,000	500	100.0%
	TRAINING FOR BUILDING & PLUMBING INSPECTORS	600	2,000	1,400	233.3%
	TRAINING FOR PLANNER III, AICP		500	500	
	TRAINING FOR DEPUTY DIRECTOR OF COMMUNITY DEVELOPMENT		2,500	2,500	
	Subtotal	5,750	11,400	5,650	98.3%
443020	LEGAL NOTICES				
	PUBLISH LEGAL NOTICES FOR ARC, SZC, PC, HPC, AND ZBA	2,000	2,000	-	0.0%
	Subtotal	2,000	2,000	-	0.0%
OTHER EXPENSE Total		25,106	33,317	8,211	32.7%
Grand Total		2,086,828	2,167,795	80,967	3.9%



DATE: August 7, 2023

TO: Michael Braiman, Village Manager

FROM: John Adler, Director of Community Development

SUBJECT: Budget Justification Memo

Department	Community Development
Fund	General Fund
Account Number	11091845-442000
Account Name	Training

Request

Request to increase the Community Development training budget from \$5,750 to \$11,400.

Background

Since the recession the Community Development Department has limited the amount of training dollars requested. Because the number of professional and certified staff has increased significantly in the last couple of years, an increase is now being sought. In the past, three professional planners, the Village's plan reviewer and plumbing inspector sought training opportunities to allow obtaining the required continuing education credits. Three additional building plan reviewer/inspectors as well as an additional certified planner, and tree preservation officer, are all seeking educational/training opportunities.

Justification

The majority of the increase would allow additional International Code Council (ICC) training for the inspectors. We now have four inspectors who desire additional training.

The additional training includes commercial inspection, Illinois Accessibility Code and National Electrical Code specific training. With this training, Wilmette's inspectors are better able to provide service to our customers.

The other factor contributing to the increase is adding funding for a second employee to attend a national/regional conference. With four American Institute of Certified Planners and a Certified Arborist on staff, the ability to acquire the necessary continuing education credit at professional conferences is very helpful and attendance at a national/regional conference is a great way to learn new ideas while providing another professional benefit to staff. With the increase the per employee spending on training will raise from approximately \$410 to \$814.

Alternative

The department denies various requests for training to meet the current budgeted amount.

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	GENERAL FUND
Department	COMMUNITY DEVELOPMENT
Program	BUSINESS DEVELOPMENT

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
PERSONNEL EXPENSE								
410100	REGULAR WAGES	63,785	65,678	90,736	80,950	78,270	(12,466)	-13.74%
415000	EMPLOYEE BENEFITS	22,203	20,988	23,788	22,190	24,344	556	2.34%
PERSONNEL EXPENSE Total		85,988	86,666	114,524	103,140	102,614	(11,910)	-10.40%
CONTRACTUAL SERVICES								
420010	MEMBERSHIPS	21,802	22,688	22,375	22,380	22,375	-	0.00%
420450	BUSINESS PROMOTION ACTIVITIES	131,770	162,337	129,700	156,430	194,700	65,000	50.12%
CONTRACTUAL SERVICES Total		153,572	185,025	152,075	178,810	217,075	65,000	42.74%
OTHER EXPENSE								
441000	INCIDENTALS	-	268	650	430	650	-	0.00%
448910	HOTEL TAX REBATE	224,312	88,022	-	-	-	-	0.00%
OTHER EXPENSE Total		224,312	88,290	650	430	650	-	0.00%
CAPITAL OUTLAY								
460050	LAND ACQUISITION	23,000	23,381	30,000	30,000	-	(30,000)	-100.00%
CAPITAL OUTLAY Total		23,000	23,381	30,000	30,000	-	(30,000)	-100.00%
Grand Total		486,872	383,362	297,249	312,380	320,339	23,090	7.77%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	(All)
Department	COMMUNITY DEVELOPMENT
Program	BUSINESS DEVELOPMENT

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PERSONNEL EXPENSE					
410100	REGULAR WAGES				
	PAYROLL	90,736	78,270	(12,466)	-13.7%
	Subtotal	90,736	78,270	(12,466)	-13.7%
415000	EMPLOYEE BENEFITS				
	BENEFITS	23,788	24,344	556	2.3%
	Subtotal	23,788	24,344	556	2.3%
PERSONNEL EXPENSE Total		114,524	102,614	(11,910)	-10.4%
CONTRACTUAL SERVICES					
420010	MEMBERSHIPS				
	THE INTERNATIONAL COUNCIL OF SHOPPING CENTERS	150	150	-	0.0%
	THE URBAN LAND INSTITUTE	225	225	-	0.0%
	THE WILMETTE CHAMBER OF COMMERCE	1,050	1,050	-	0.0%
	CHICAGO NORTH SHORE CONVENTION AND VISITORS BUREAU	20,950	20,950	-	0.0%
	Subtotal	22,375	22,375	-	0.0%
420450	BUSINESS PROMOTION ACTIVITIES				
	50/50 BLADE SIGN REIMBURSEMENT PROGRAM	1,500	1,500	-	0.0%
	HOLIDAY LIGHTS DECORATIONS - REMOVAL AND REPLACEMENT (APPROX. 1,250 STRINGS OF LED LIGHTS)	43,000	43,000	-	0.0%
	WINTER EVERGREENS HANGING BASKETS, INCLUDES, VENDOR SUPPLY OF MATERIALS (I.E. WINTERGREENS, BOWS, BERRIES, ETC.) AND ASSEMBLY AT GREENHOUSE FACILITY	20,000	20,000	-	0.0%
	SUMMER CONCERT SERIES (3 CONCERTS), PLUS 18 WEEKENDS OF FRI/SAT MUSIC ON CORNER	11,700	11,700	-	0.0%
	SUMMER ANNUALS FLORAL HANGING BASKETS, INCLUDES, VENDOR PRE-PLANTING AT GREENHOUSE AND VENDOR SUPPLY OF PLANT MATERIAL, POTTING SOIL AND FERTILIZER	8,500	8,500	-	0.0%
	EVENT AND PROMOTIONS MARKETING	19,810	19,810	-	0.0%
	TEXT MESSAGING PROGRAM	3,590	3,590	-	0.0%
	MARKETING CONSULTANT	21,600	21,600	-	0.0%
	ANNUAL BLOCK PARTY		40,000	40,000	
	ANNUAL ART FAIR		25,000	25,000	
	Subtotal	129,700	194,700	65,000	50.1%
CONTRACTUAL SERVICES Total		152,075	217,075	65,000	42.7%
OTHER EXPENSE					
441000	INCIDENTALS				
	VILLAGE'S TABLE AT ANNUAL CHAMBER AWARDS DINNER AND COST ASSOCIATED WITH BUSINESS PROMOTIONS FUNCTIONS AND NEW BUSINESS GIFTS	650	650	-	0.0%
	Subtotal	650	650	-	0.0%
OTHER EXPENSE Total		650	650	-	0.0%
CAPITAL OUTLAY					
460050	LAND ACQUISITION				

Village of Willmette
 2024 Budget Line Item Detail



Type	EXPENSE
Fund	(All)
Department	COMMUNITY DEVELOPMENT
Program	BUSINESS DEVELOPMENT

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
460050	TAX ON VILLAGE OWNED PROPERTY (DEPOT) - TRANSFERRED FROM 11-95	30,000		(30,000)	
	Subtotal	30,000		(30,000)	
CAPITAL OUTLAY Total		30,000		(30,000)	
Grand Total		297,249	320,339	23,090	7.8%



BUDGET REQUEST FORM

Department	COMMUNITY DEVELOPMENT
Program	BUSINESS DEVELOPMENT
Fund	GENERAL FUND
Account Name	BUSINESS PROMOTION ACTIVITIES
Account Number	11091846-420450
Cost of Request	\$65,000
One-Time or Recurring	RECURRING

Description of Request	Upon the success of the block party events in 2022 and 2023, the Village would like to continue co-hosting the event on an annual basis. The net cost of the event is estimated to be \$10,000. The annual art fair is a turnkey event hosted by Amdur Productions. The cost for the art fair is \$25,000.

Justification	The Park District has agreed to be the primary organizer of the Block Party event and will split the cost 50/50 with the Village. The event is expected to generate offsetting revenue through sponsorships and alcohol sales. The Village's share of estimated expenses is \$40,000 with \$30,000 in offsetting revenue. The art fair requires minimal preparation by staff and is entirely organized by Amdur Productions. Per the agreement, the first year of the event was \$15,000 with subsequent years being \$25,000. These events bring the community together to enjoy the Village's downtown district. The Village's businesses, particularly restaurants, also benefit from the foot traffic driven into the area.

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	GENERAL FUND
Department	COMMUNITY DEVELOPMENT
Program	HEALTH

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
PERSONNEL EXPENSE								
415000	EMPLOYEE BENEFITS	-	-	-	-	-	-	0.00%
PERSONNEL EXPENSE Total		-	-	-	-	-	-	0.00%
CONTRACTUAL SERVICES								
421050	SANITARIAN SERVICES	46,360	47,290	47,760	48,330	49,850	2,090	4.38%
CONTRACTUAL SERVICES Total		46,360	47,290	47,760	48,330	49,850	2,090	4.38%
Grand Total		46,360	47,290	47,760	48,330	49,850	2,090	4.38%

Village of Willmette
2024 Budget Line Item Detail



Type	EXPENSE
Fund	(All)
Department	COMMUNITY DEVELOPMENT
Program	HEALTH

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
CONTRACTUAL SERVICES					
421050	SANITARIAN SERVICES				
	OUTSOURCED FOOD INSPECTION SERVICES	47,760	49,850	2,090	4.4%
	Subtotal	47,760	49,850	2,090	4.4%
CONTRACTUAL SERVICES Total		47,760	49,850	2,090	4.4%
Grand Total		47,760	49,850	2,090	4.4%



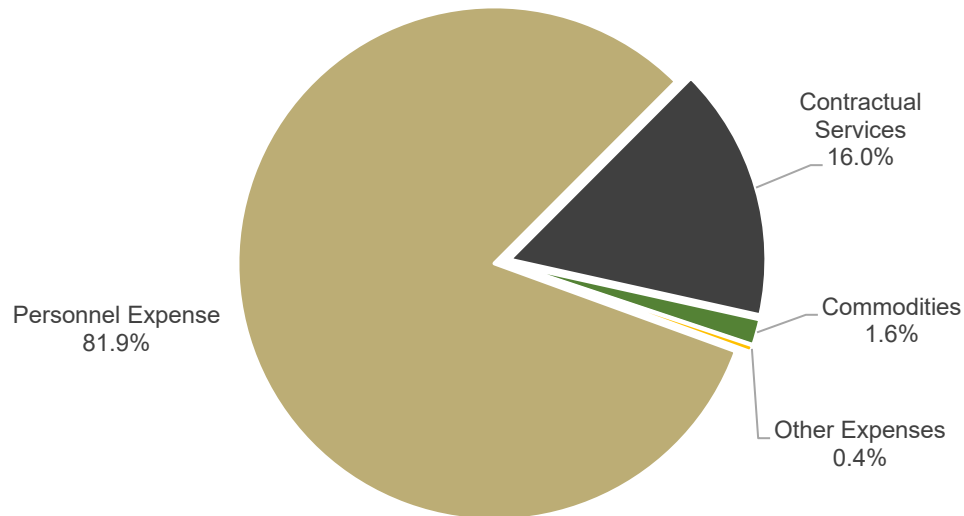
BUDGET SUMMARY

Expense by Program

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Finance	1,411,613	1,517,579	1,602,950	1,552,990	1,655,473	53,523
TOTAL BUDGET	1,411,613	1,517,579	1,602,950	1,552,990	1,655,473	53,523

Expense by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Personnel Expense	1,169,920	1,256,853	1,321,585	1,267,850	1,357,148	35,563
Contractual Services	209,451	240,427	245,065	255,660	263,925	19,860
Commodities	28,867	17,211	29,100	22,280	27,200	(1,900)
Other Expenses	3,375	3,088	7,200	7,200	7,200	-
TOTAL BUDGET	1,411,613	1,517,579	1,602,950	1,552,990	1,655,473	53,523





BUDGET ANALYSIS

Finance

Increase of \$24,350 (across multiple departments) for bank charges and credit card processing fees. As more services move online, the Village anticipates an increase in credit cards as a payment option.

Addition of \$5,000 for a capital asset inventory as required by the Village's auditors.



MISSION STATEMENT

The Finance Department is dedicated to providing exceptional, accurate, and efficient services to Village of Wilmette residents, businesses, and employees. The Department pledges to exercise fiscal responsibility while adhering to the highest standards and ethics. The mission will be accomplished by:

- striving for timely and accurate financial reporting;
- optimum communication;
- promoting continuous training and education; and
- valuing the efforts of the Finance Department staff.

PROGRAMS

The Finance Department is responsible for the receipt and disbursement of Village funds and accounting of the Village's finances for use in management decisions.

Department activities include accounting and financial reporting, budget development, treasury management, debt management, grant administration, and public safety pension administration.

Services provided include payroll, procurement, accounts payable and accounts receivable, pension accounting, adjudication processing, utility billing, cashiering, and front-line phone and in-person customer services. Also, providing assistance with various customer service incentive programs.



Finance

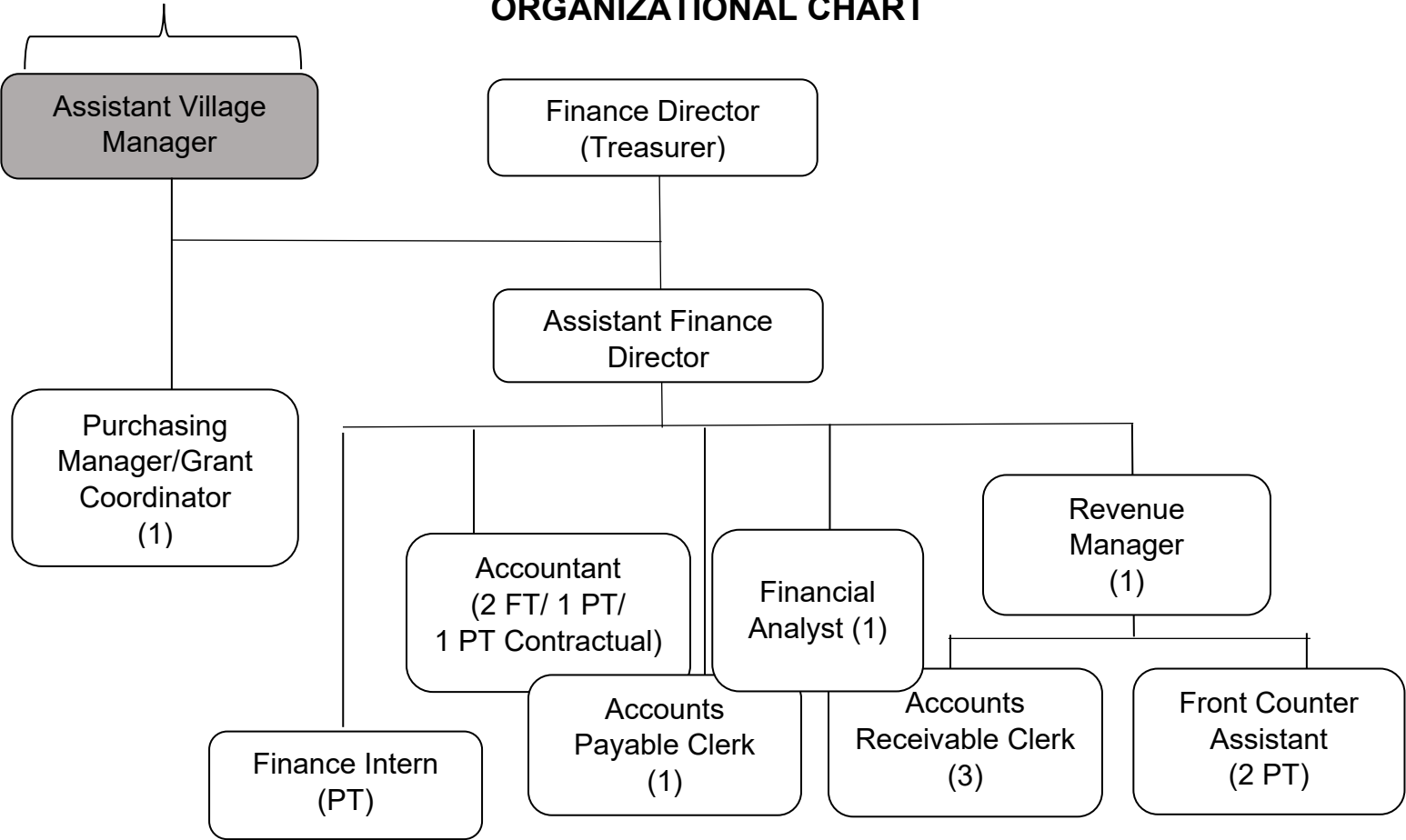
PERSONNEL

The Finance department has a total of 13.22 FTE's. In 2024 there were no staffing updates.

	2020	2021	2022	2023	2024
Finance	10.84	11.84	13.44	13.22	13.22
TOTAL FTE's	10.84	11.84	13.44	13.22	13.22

Allocated to Village Manager's Office

ORGANIZATIONAL CHART





ACTIVITY MEASURES

	2020	2021	2022	2023
Payroll & Pension Payments Issued	6,935	7,016	7,114	7,100
Vendor & Refund Checks Issued	3,994	4,189	4,256	4,400
Purchase Orders Processed	402	480	582	620
Phone Call Activity	23,328	20,297	17,941	22,140
Business & Contractor Licenses Issued	2,203	2,270	2,255	2,230
Real Estate Transfer Transactions	612	717	519	420
General Bills Issued	1,460	1,465	1,275	1,110
Vehicle Stickers Issued*	19,777	20,858	20,431	20,100
Vehicle Stickers Sold Online*	10,847	11,830	11,235	11,010
Utility Bills Issued (includes Final Bills)	36,704	36,771	36,664	36,490
Customers Paying water bill via EFT	1,642	1,814	2,098	2,280
Customers Receiving Water bills - Email only	464	550	659	770
Customers Receiving Water Bills - Mail & Email (both)	221	265	407	480
Number of Credit Card Transactions	32,393	36,433	50,528	59,000

**Online sales increased, and overall sales decreased due to COVID-19 in 2020*



Finance

OBJECTIVES AND ACCOMPLISHMENTS

Looking Forward: 2024 Objectives

- Work with Administrative Services staff to implement new cashiering software.
- Pursue service improvements that will allow the Finance Department to streamline processes and enhance responsiveness.
- Review all Finance Policies and Procedures, schedule revisions as needed.
- Responsibly manage the Village's investments and treasury.
- Work with Village Manager's Office to accomplish debt issuance needs.
- Obtain the GFOA Distinguished Budget Presentation award and the Certificate of Achievement for Excellence in Financial Reporting award.
- Provide timely and accurate responses to compliance requests.
- Work with various departments to seek and secure state and federal grant opportunities and facilitate compliance reporting.
- Complete an assessment of a procurement card program for the Village.
- Work with the Water Plant staff to implement the replacement of the approximately 9,000 Automatic Meter Readers (AMRs) to a fixed base system.
- Engage an outside entity to inventory and value the Village's fixed assets for audit purposes.

Reviewing the Year: 2023 Accomplishments

- Work with Administrative Services to implement new cashiering software.
This project was deferred to 2024.
- Pursue service improvements that allow the Finance Department to streamline processes and enhance responsiveness.
 - Completed a version upgrade of our ERP system which resulted in additional and more secure methods for residents to access on-line portals with the Village.
 - Implemented Phase One of an online procurement and contract management system that allows Village personnel to access the real-time status of procurement requests; track existing relevant contract terms; and aid in the timely renewal or bidding of contract work.
 - Migrated the AP batch processing system from email to MS SharePoint which substantially reduced the amount of data transmitted and stored in the Village's email system; simplified the tracking of in process batches; and reduced the amount of time needed to review and approve each batch.
 - Worked with the Engineering and Public Works Department to develop and implement a lead service line replacement program ("LSLRP") that ensures competitive pricing while eliminating the administrative burden on individual residents to obtain quotes.



Finance

-Completed timely and accurate 6-month retroactive payments to all Fire Union employees upon the settlement of the Collective Bargaining Agreement.

- Review all Finance Policies and Procedures, schedule revisions as needed.
In 2023, staff began the process of evaluating payroll procedures and various accounts receivable processes for further revision in 2024.
- Work with Village Manager's Office to accomplish debt issuance needs.
The Department successfully maintained the Village's Aaa (highest) rating from Moody's bond rating agency. No issuances were needed in 2023.
- Obtain the GFOA Distinguished Budget Presentation award and the Certificate of Achievement for Excellence in Financial Reporting award
The Village received the Distinguished Budget Presentation award for the 2023 Budget. The Village received the Certificate of Achievement for Excellence in Financial Reporting award for the 2021 Audit and has submitted for the 2022 Audit.
- Work with various departments to seek and secure state and federal grant opportunities and facilitate compliance reporting.
Worked with the Fire Department to secure approximately \$222,000 in federal grant funds through DHS for rescue boat training for Wilmette, Winnetka and Evanston Fire Fighters. Also worked with the Police Department to secure approximately \$30,300 in federal funding through Cook County and IEMA for an evidence toolkit used by NORTAF; and \$29,000 in state funding for the purchase of new call logger equipment.
- Complete an assessment of a procurement card program for the Village.
This project was deferred to 2024.

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	GENERAL FUND
Department	FINANCE
Program	(All)

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
PERSONNEL EXPENSE								
410100	REGULAR WAGES	884,720	959,240	1,028,439	983,750	1,040,630	12,191	1.19%
410200	OVERTIME WAGES	3,039	351	-	40	650	650	0.00%
415000	EMPLOYEE BENEFITS	282,161	297,262	293,146	284,060	315,868	22,722	7.75%
PERSONNEL EXPENSE Total		1,169,920	1,256,853	1,321,585	1,267,850	1,357,148	35,563	2.69%
CONTRACTUAL SERVICES								
420010	MEMBERSHIPS	1,015	1,015	1,665	730	1,725	60	3.60%
420020	PROFESSIONAL SERVICES	24,986	21,105	33,000	33,000	42,000	9,000	27.27%
420040	LEASE / PURCHASE COPIER	10,328	11,518	19,000	19,000	19,000	-	0.00%
420150	BANK CHARGES	72,603	88,291	82,200	83,450	86,000	3,800	4.62%
420160	POSTAGE	42,496	54,826	45,000	47,130	49,000	4,000	8.89%
421000	CONTRACTUAL SERVICES	21,847	22,981	23,000	22,090	25,000	2,000	8.70%
422000	MAINT.-OFFICE EQUIPMENT	3,079	2,540	3,000	3,000	3,000	-	0.00%
428000	TELEPHONE SERVICE	32,889	38,076	37,100	46,160	37,100	-	0.00%
428010	TELEPHONE MAINTENANCE	207	-	1,000	1,000	1,000	-	0.00%
428020	TELEPHONE SERVICE - CELLULAR	-	-	-	-	-	-	0.00%
428030	TELEPHONE-LONG DISTANCE	1	75	100	100	100	-	0.00%
CONTRACTUAL SERVICES Total		209,451	240,427	245,065	255,660	263,925	18,860	7.70%
COMMODITIES								
430230	SUPPLIES - OFFICE	20,991	8,849	20,100	13,280	18,200	(1,900)	-9.45%
430250	SUPPLIES - OTHER THAN OFFICE	7,876	8,362	9,000	9,000	9,000	-	0.00%
COMMODITIES Total		28,867	17,211	29,100	22,280	27,200	(1,900)	-6.53%
OTHER EXPENSE								
441000	INCIDENTALS	870	862	600	600	600	-	0.00%
442000	TRAINING	451	210	4,500	4,500	4,500	-	0.00%
443020	LEGAL NOTICES	2,054	2,016	2,100	2,100	2,100	-	0.00%
OTHER EXPENSE Total		3,375	3,088	7,200	7,200	7,200	-	0.00%
Grand Total		1,411,613	1,517,579	1,602,950	1,552,990	1,655,473	52,523	3.28%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	(All)
Department	FINANCE
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PERSONNEL EXPENSE					
410100	REGULAR WAGES				
	PAYROLL	1,018,439	1,040,630	22,191	2.2%
	SUCCESSION PLANNING	10,000		(10,000)	
	Subtotal	1,028,439	1,040,630	12,191	1.2%
410200	OVERTIME WAGES				
	OVERTIME		650	650	
	Subtotal		650	650	
415000	EMPLOYEE BENEFITS				
	BENEFITS	293,146	315,868	22,722	7.8%
	Subtotal	293,146	315,868	22,722	7.8%
PERSONNEL EXPENSE Total		1,321,585	1,357,148	35,563	2.7%
CONTRACTUAL SERVICES					
420010	MEMBERSHIPS				
	AICPA	325	325	-	0.0%
	GOVERNMENT FINANCE OFFICERS ASSOCIATION	250	250	-	0.0%
	ILLINOIS GFOA - DIR., ASST DIR., DEPUTY DIR., AND ACCT	600	600	-	0.0%
	AMERICAN PAYROLL ASSOCIATION	300	300	-	0.0%
	NATIONAL INSTITUTE OF GOVERNMENTAL PURCHASING	190	250	60	31.6%
	Subtotal	1,665	1,725	60	3.6%
420020	PROFESSIONAL SERVICES				
	CONSULTING SERVICES RELATED TO ACTUARIAL SERVICES, BOND FINANCIAL ADVISOR, GFOA FEES, CAFR SUBMITTAL FEE, ETC.	14,000	15,000	1,000	7.1%
	FEES RELATED TO OUTSOURCING THE ADMINISTRATION OF THE VILLAGE'S SECTION 125 PLAN	7,000	7,000	-	0.0%
	PROFESSIONAL ACCOUNTANT THAT PROVIDES CONTRACTUAL ASSISTANCE FOR THE ENTIRE YEAR	12,000	15,000	3,000	25.0%
	CAPITAL ASSET INVENTORY		5,000	5,000	
	Subtotal	33,000	42,000	9,000	27.3%
420040	LEASE / PURCHASE COPIER				
	COPY MACHINE LEASE	4,500	4,500	-	0.0%
	COPY MACHINE USAGE	14,500	14,500	-	0.0%
	Subtotal	19,000	19,000	-	0.0%
420150	BANK CHARGES				
	BANK FEES - NSCB	25,000	26,000	1,000	4.0%
	CREDIT CARD PROCESSING FEES	57,200	60,000	2,800	4.9%
	Subtotal	82,200	86,000	3,800	4.6%
420160	POSTAGE				
	VILLAGE MAILING COSTS OTHER THAN WATER BILLING	45,000	49,000	4,000	8.9%
	Subtotal	45,000	49,000	4,000	8.9%
421000	CONTRACTUAL SERVICES				
	CONTRACTUAL PRINTING OF VEHICLE STICKER APPLICATIONS	23,000	25,000	2,000	8.7%
	Subtotal	23,000	25,000	2,000	8.7%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	(All)
Department	FINANCE
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
422000	MAINT.-OFFICE EQUIPMENT				
	MAINTENANCE OF POSTAGE MACHINE	2,200	2,200	-	0.0%
	SERVICE FOR FOLDING MACHINE	800	800	-	0.0%
	Subtotal	3,000	3,000	-	0.0%
428000	TELEPHONE SERVICE				
	VILLAGE WIDE TELEPHONE COSTS	37,100	37,100	-	0.0%
	Subtotal	37,100	37,100	-	0.0%
428010	TELEPHONE MAINTENANCE				
	TELEPHONE MAINTENANCE SERVICE AS NEEDED	1,000	1,000	-	0.0%
	Subtotal	1,000	1,000	-	0.0%
428030	TELEPHONE-LONG DISTANCE				
	LONG DISTANCE USE BY THE VILLAGE	100	100	-	0.0%
	Subtotal	100	100	-	0.0%
CONTRACTUAL SERVICES Total		245,065	263,925	18,860	7.7%
COMMODITIES					
430230	SUPPLIES - OFFICE				
	COPIER PAPER, ENVELOPES, AND STATIONERY USED BY ALL DEPARTMENTS AT VILLAGE HALL	9,700	9,700	-	0.0%
	PRINTING OF BUDGET	1,900		(1,900)	
	SUPPLIES AND TONER USED ONLY BY THE FINANCE DEPARTMENT	3,000	3,000	-	0.0%
	TYLER FORMS	5,500	5,500	-	0.0%
	Subtotal	20,100	18,200	(1,900)	-9.5%
430250	SUPPLIES - OTHER THAN OFFICE				
	PURCHASE OF VEHICLE STICKERS, MOTORCYCLE TAGS, ANIMAL LICENSES, PARKING & LANDSCAPER STICKERS	9,000	9,000	-	0.0%
	Subtotal	9,000	9,000	-	0.0%
COMMODITIES Total		29,100	27,200	(1,900)	-6.5%
OTHER EXPENSE					
441000	INCIDENTALS				
	OTHER INCIDENTALS				
	BUSINESS CARDS, PAYROLL SUBSCRIPTION	600	600	-	0.0%
	Subtotal	600	600	-	0.0%
442000	TRAINING				
	GFOA ANNUAL CONFERENCE \$2,000				
	IGFOA ANNUAL CONFERENCE \$1,500				
	IGFOA MISC. TRAINING \$500	4,500	4,500	-	0.0%
	MILEAGE \$500				
	Subtotal	4,500	4,500	-	0.0%
443020	LEGAL NOTICES				
	PUBLISH THE ANNUAL TREASURER'S STATEMENT OF RECEIPTS AND DISBURSEMENTS REQUIRED BY STATUTE	2,100	2,100	-	0.0%
	Subtotal	2,100	2,100	-	0.0%
OTHER EXPENSE Total		7,200	7,200	-	0.0%
Grand Total		1,602,950	1,655,473	52,523	3.3%



DATE: August 7, 2023

TO: Michael N. Braiman, Village Manager

FROM: Melinda Molloy, Finance Director

SUBJECT: Budget Justification Memo

Account Number	41858090-420150
Department	Water - Billing
Account Name	Bank Charges

Request

\$20,550 more for costs related to credit card processing and lock box services for utility bill payments.

Background

Residents have a variety of ways to pay for their quarterly utility bill. They can utilize Citizen Self Service and sign up for recurring direct debit from their bank account or make a one-time payment with a credit card. The Village accepts Visa, MasterCard, and Discover cards. They can pay via check and mail the payment to a secure lock box service or drop it in one of five “payment” boxes across the Village. They can walk into Village Hall and pay in-person via cash, check or charge. The Village does not charge a fee to process utility payments.

Justification

Over the past several years the volume of lock box activity and credit card usage to pay for utility bills has increased substantially. Additionally, the processing fees for both these services have increased as well.

Alternative

Staff will be working on implementing new cashiering software in 2024. Goals for the project include improving the payment experience, expanding methods of payment, and obtaining more favorable rates for processing payments.



DATE: August 7, 2023

TO: Michael N. Braiman, Village Manager

FROM: Melinda Molloy, Finance Director

SUBJECT: Budget Justification Memo

Account Number	11061410-420020
Department	Finance
Account Name	Professional Services

Request

\$5,000 for professional services related to inventory and valuation of the Village's fixed assets for audit purposes.

Background

The Village's auditor, Lauterbach & Amen, LLP ("L&A"), recommended that the Village undergo a complete fixed asset valuation. This topic was discussed during the Finance Committee meeting review of the 2022 audit results. During that discussion, the auditor proposed that the Village engage an outside service to perform the inventory and valuation.

Justification

Capital Assets are the largest asset on the Village's balance sheet and L&A has noted that it is a "best practice" to periodically, approximately every 15 years or so, have a comprehensive inventory conducted. The inventory and valuation will be compared to the Village's reported historical cost records.

Alternative

Continue with current fixed asset records and address in a subsequent year.



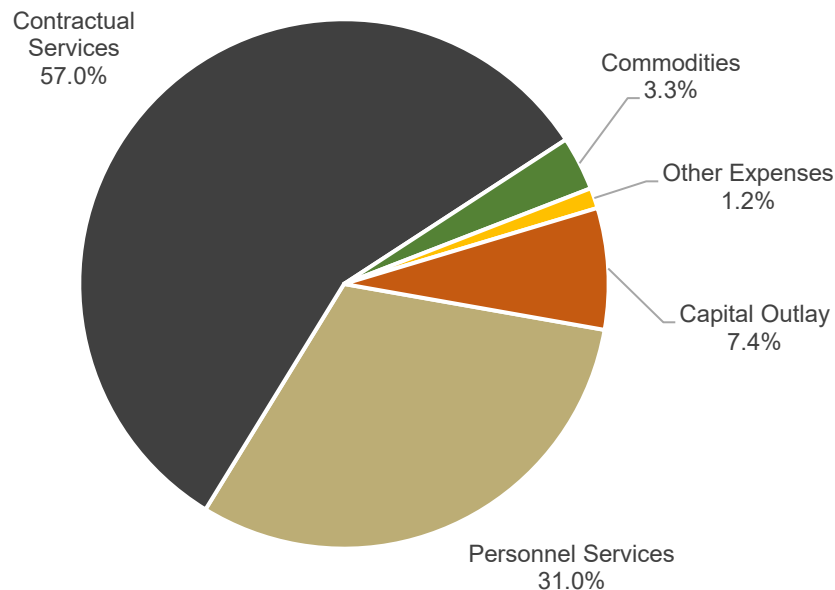
Administrative Services

BUDGET SUMMARY

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Administrative Services	1,030,458	1,070,190	1,171,614	1,215,370	1,246,723	75,109
TOTAL BUDGET	1,030,458	1,070,190	1,171,614	1,215,370	1,246,723	75,109

Expense by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Personnel Expense	347,328	363,574	374,370	370,510	386,345	11,975
Contractual Services	554,061	474,826	570,145	595,410	711,255	141,110
Commodities	43,285	51,959	38,600	40,800	41,100	2,500
Other Expenses	518	9,441	13,399	17,850	15,573	2,174
Capital Outlay	85,266	170,390	175,100	190,800	92,450	(82,650)
TOTAL BUDGET	1,030,458	1,070,190	1,171,614	1,215,370	1,246,723	75,109



Administrative Services



BUDGET ANALYSIS

Administrative Services

Increase of \$27,000 for GIS hardware and software that is included in the Capital Improvement Program.

Increase of \$11,370 to support a mobile workforce (cost is split among all departments). A significant portion of this expense (\$6,200) is used to support the SCADA monitoring program, with the remaining portion covering smart devices (phones and tablets) for staff's use in the field.

Increase of \$30,135 to cover the cost of a second dedicated internet connection for Village-wide staff use and increased web hosting expense when the Village website moves to CivicPlus.

Increase of \$9,800 for Microsoft software licensing.

Increase of \$39,600 to conduct a network cyber security audit and assessment. It is considered industry best practice to conduct audits on a regular basis, and this was last done in 2021.

Increase of \$22,415 for security software enhancements to protect Village devices against security attacks and to identify software vulnerabilities.



Administrative Services

SERVICES

The employees of the Administrative Services Department are committed to providing effective and efficient delivery of all Village services to residents and employees through the use of technology. In performing outlined responsibilities, the department pledges to deliver value-added services in the procurement, deployment and maintenance of technology while exercising fiscal responsibility. This will be accomplished by:

- Ensuring end-user participation;
- Extensive communication;
- Promoting continuous training; and
- Valuing the efforts of the Department staff.

PROGRAM SUMMARY

The Administrative Services Department, working closely with the Village Manager's Office and Finance Department, is responsible for the oversight of service delivery to customers and the development and maintenance of the Village's information technology. The Department:

- Recommends goals and objectives for organization-wide information services;
- Installs hardware and software; and
- Coordinates selection and monitors performance of consultants and vendors involved in systems development.



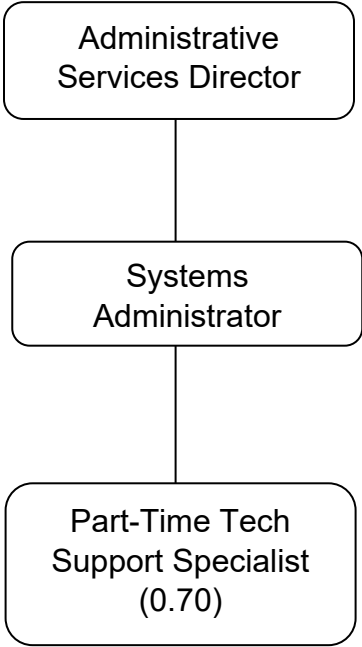
Administrative Services

PERSONNEL

The Administrative Services department has a total of 2.70 FTE’s. In 2024 there were no staffing updates.

	2020	2021	2022	2023	2024
Administrative Services	2.70	2.70	2.70	2.70	2.70
TOTAL FTE's	2.70	2.70	2.70	2.70	2.70

ORGANIZATIONAL CHART



Administrative Services



ACTIVITY MEASURES

	2020	2021	2022	2023
IT Work Orders Created	1,208	850	1,556	1,500*
Computers Maintained	190	197	219	228
Computers Replaced	9	17	44	44
Physical Servers Maintained	11	11	11	11
Virtual Servers Maintained	24	24	24	24
Onsite training classes (hours)	9.5	20	16	11
Offsite training classes (hours)	0	0	20	20
Unique visits to website	280,879	293,000	300,363	310,000*
Avg. time spent on site (min)	2:05	1:54	1:49	1:52*
Website visitors breakdown by device				
Desktop Computer	56%	50%	47%	50%*
Mobile Device	44%	50%	53%	50%*
Threats Stopped				
Impersonation Attacks			320	253*
Malware Detected			1,008	717*
Malicious Attachments			3	5*

* Estimated figure.



Administrative Services

OBJECTIVES AND ACCOMPLISHMENTS

Looking Forward: 2024 Objectives

- Research and begin steps towards implementing a password-less strategy for Wilmette user accounts to improve network and information security. (This will likely be a multi-year goal.)
- Continue review process of Building Permit Software project for a future implementation. Ensure training sessions are scheduled and properly attended. Track project expenditures to help ensure budget goals are met. Regularly report on project status to the Village Manager's Office.
- Develop and document all software on the Village's network. Ensure only authorized software is installed. Locate and remove any unauthorized software. Coordinate any needed changes to the personnel manual with the Village Manager's Office.
- Research and develop a data protection policy for the Village to improve protection, handling, retention, and proper disposal of data.
- Continuing network security initiatives in keeping with the Center for Internet Security's (CIS) Critical Security Controls.
- Review staffing requirements for the Village's GIS services.
- Conduct a strategic review of how Artificial Intelligence can be used in the workplace.

Reviewing the Year: 2023 Accomplishments

- Work closely with the Village Manager's office to redesign the Village's website. Help coordinate RFP development, vendor selection, and help ensure all project timelines are met.
To be completed by end of 2023.
- Coordinate and assist affected departments as needed to successfully migrate to a new permitting and code enforcement system.
This goal is contingent upon the approval of the Capital Project. Program was deferred to FY 2024.
- Review and update the Strategic Information Technology Plan with focus on cyber security.
Administrative Services Director appointed to IRMA Technology Steering Committee to guide cyber risk policy development. At the conclusion of the Committee's work, the Strategic Information Technology Plan will be updated.
- Continue to develop and conduct training programs for Microsoft Office programs commonly in use at the Village for all interested staff.
Microsoft Teams Telephone System training program developed and conducted for Fire Department command staff.



Administrative Services

- Developed specifications and purchased and deployed new virtual server host at the Village Hall.
Migrated all Tyler Technologies software and servers over to the new host while minimizing staff downtime to 1 working day.
- Continuing network security initiatives in keeping with the Center for Internet Security's (CIS) Critical Security Controls.
Conducted a hardware asset inventory audit Village-wide. Inventory includes all end-user devices and servers (physical and virtual).
- Improve Village's cyber risk posture.
Increased investments in network security software and services (e-mail, security awareness training, advanced network threat detection and mitigation) Village-wide to improve the Village's cyber risk posture.
- Plan and assist departments in migrating data from on premise file servers to online storage (SharePoint and OneDrive) for improved data security.
Law Department files moved completely to the cloud in 2023. Other departments will be migrated in 2024 as they become ready and interested in doing so.

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	GENERAL FUND
Department	INFORMATION TECHNOLOGY
Program	(All)

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
PERSONNEL EXPENSE								
410100	REGULAR WAGES	256,359	274,950	287,756	286,310	295,261	7,505	2.61%
415000	EMPLOYEE BENEFITS	90,969	88,624	86,614	84,200	91,084	4,470	5.16%
PERSONNEL EXPENSE Total		347,328	363,574	374,370	370,510	386,345	11,975	3.20%
CONTRACTUAL SERVICES								
420010	MEMBERSHIPS	300	300	800	300	800	-	0.00%
420020	PROFESSIONAL SERVICES	99,600	61,513	43,750	46,910	112,070	68,320	156.16%
420030	DIGITAL RECORDS CONVERSION	-	-	30,000	19,670	30,000	-	0.00%
421500	CONTRACTUAL HARDWARE SUPPORT	10,639	3,475	10,700	25,700	16,020	5,320	49.72%
421510	CONTRACTUAL SOFTWARE SUPPORT	224,318	220,486	309,545	283,740	337,880	28,335	9.15%
421512	CONTRACTUAL WEBSITE SERVICES	-	-	-	-	-	-	0.00%
421515	PC SOFTWARE SUBSCRIPTION	107,597	102,415	105,200	124,250	115,000	9,800	9.32%
421520	CONTRACTUAL INTERNET EXPENSE	22,813	27,042	22,760	27,680	52,895	30,135	132.40%
428020	TELEPHONE SERVICE - CELLULAR	2,704	3,025	2,000	2,430	1,200	(800)	-40.00%
428100	COMPUTER COMMUNICATIONS EXP.	86,090	56,570	45,390	64,730	45,390	-	0.00%
CONTRACTUAL SERVICES Total		554,061	474,826	570,145	595,410	711,255	141,110	24.75%
COMMODITIES								
430150	SUPPLIES - COMPUTER PARTS	35,741	43,492	27,100	30,480	29,600	2,500	9.23%
430160	SUPPLIES - COMPUTER SOFTWARE	1,309	1,692	2,000	950	2,000	-	0.00%
430230	SUPPLIES - OFFICE	412	68	500	370	500	-	0.00%
430270	SUPPLIES - PRINTING	5,823	6,707	9,000	9,000	9,000	-	0.00%
COMMODITIES Total		43,285	51,959	38,600	40,800	41,100	2,500	6.48%
OTHER EXPENSE								
440500	AUTOMOTIVE EXPENSE ALLOCATION	2,020	1,560	1,549	2,010	2,073	524	33.83%
441000	INCIDENTALS	207	311	200	200	200	-	0.00%
442000	TRAINING	(1,709)	7,570	11,650	15,640	13,300	1,650	14.16%
OTHER EXPENSE Total		518	9,441	13,399	17,850	15,573	2,174	16.23%
CAPITAL OUTLAY								
490100	OFFICE FURN. & EQUIP.-V.H.	85,266	170,390	175,100	190,800	92,450	(82,650)	-47.20%
CAPITAL OUTLAY Total		85,266	170,390	175,100	190,800	92,450	(82,650)	-47.20%
Grand Total		1,030,458	1,070,190	1,171,614	1,215,370	1,246,723	75,109	6.41%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Department	ADMINISTRATIVE SERVICES
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PERSONNEL EXPENSE					
410100	REGULAR WAGES				
	PAYROLL	287,756	295,261	7,505	2.6%
	Subtotal	287,756	295,261	7,505	2.6%
415000	EMPLOYEE BENEFITS				
	BENEFITS	86,614	91,084	4,470	5.2%
	Subtotal	86,614	91,084	4,470	5.2%
PERSONNEL EXPENSE Total		374,370	386,345	11,975	3.2%
CONTRACTUAL SERVICES					
420010	MEMBERSHIPS				
	INTERNATIONAL AND ILLINOIS GOVERNMENT MANAGEMENT INFORMATION SYSTEMS (GMIS) COMBINED	300	300	-	0.0%
	AMAZON BUSINESS PRIME MEMBERSHIP	500	500	-	0.0%
	Subtotal	800	800	-	0.0%
420020	PROFESSIONAL SERVICES				
	ADDITIONAL NETWORK WIRING REQUESTS FOR DATA OR VOICE SYSTEMS	750	750	-	0.0%
	MICROSOFT IT PRO SUPPORT PACK - 4 INCIDENTS	2,000	2,000	-	0.0%
	NON-CONTRACT SUPPORT EXPENSES FOR MUNIS SUCH AS DATABASE SUPPORT AND FORM CHANGES	2,000	2,000	-	0.0%
	Subtotal	4,750	4,750	-	0.0%
420020-20014	PROFESSIONAL SERVICES				
	GIS SERVICES THROUGH CONSORTIUM (1/3 GF, 1/3 WF, 1/3 SF) AND ESRI GIS FIELD WORKER LICENSES	33,000	34,720	1,720	5.2%
	Subtotal	33,000	34,720	1,720	5.2%
420020-20016	PROFESSIONAL SERVICES				
	ADMINISTRATIVE ADJUDICATION (ANNUAL MAINTENANCE EXPENSE)	6,000	6,000	-	0.0%
	Subtotal	6,000	6,000	-	0.0%
420020-20018	PROFESSIONAL SERVICES				
	GIS HARDWARE AND SOFTWARE (CIP PROJECT)		27,000	27,000	
	Subtotal		27,000	27,000	
420030	DIGITAL RECORDS CONVERSION				
	COMMUNITY DEVELOPMENT DOCUMENT MANAGEMENT SERVICES	17,500	17,500	-	0.0%
	FINANCE DOCUMENT MANAGEMENT SERVICES	2,500	2,500	-	0.0%
	ENGINEERING DOCUMENT MANAGEMENT SERVICES	10,000	10,000	-	0.0%
	Subtotal	30,000	30,000	-	0.0%
421500	CONTRACTUAL HARDWARE SUPPORT				
	CISCO NETWORK HARDWARE MAINTENANCE, INCLUDING BUILDING WIFI ACCESS POINTS	7,500	12,320	4,820	64.3%
	FINANCE DEPARTMENT FOLDER/SEALER	1,200		(1,200)	
	SERVER AND LAPTOP COMPUTER SUPPORT CONTRACT RENEWALS	2,000	2,000	-	0.0%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Department	ADMINISTRATIVE SERVICES
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
421500	RIBBON SESSION BORDER CONTROLLER (E-911 INTEGRATION AND PAGING) HARDWARE SUPPORT. 2 DEVICES.		1,700	1,700	
	Subtotal	10,700	16,020	5,320	49.7%
421510	CONTRACTUAL SOFTWARE SUPPORT				
	AUTOCAD ENGINEERING SOFTWARE (THREE-YEAR SUBSCRIPTION EXPIRING AT END OF 2022)	7,000	7,000	-	0.0%
	BACKUP AND RECOVERY SOFTWARE SUPPORT.	5,800	5,800	-	0.0%
	COMPUTER UPDATE DEPLOYMENT SOFTWARE SUBSCRIPTION.	450	450	-	0.0%
	CUES PUBLIC WORKS CAMERA TRUCK SOFTWARE SUPPORT	2,650	2,850	200	7.5%
	EMAIL ARCHIVE, SPAM FILTERING, AND WEB FILTERING SUBSCRIPTION	14,355	29,705	15,350	106.9%
	ENGINEERING PAVEMENT MANAGEMENT SOFTWARE	550	550	-	0.0%
		6,000	6,000	-	0.0%
	JULIE LOCATES MANAGEMENT SOFTWARE INCLUDING MOBILE APP				
	MUNIS ANNUAL SUPPORT AND LICENSING	150,200	153,300	3,100	2.1%
	NETWORK DEFENSE SOFTWARE (3-YEAR SUBSCRIPTION EXPIRES 2023)	7,935	15,000	7,065	89.0%
	POLICE SOCIAL WORKER CASE MANAGEMENT SOFTWARE SUBSCRIPTION	1,100	1,100	-	0.0%
	STAFF USE REMOTE SUPPORT SOFTWARE SUBSCRIPTION	2,160	2,160	-	0.0%
	TARGET SOLUTIONS (TRAINING) FOR FIRE AND PUBLIC WORKS	5,420	5,420	-	0.0%
	VEHICLE MAINTENANCE REFERENCE SOFTWARE	2,410	2,460	50	2.1%
	FIREHOUSE LICENSE PLUS FIRE MANAGER	28,110		(28,110)	
	FIRE DEPT OPERATIONS SOFTWARE (ESO PLUS ALADTEC SCHEDULING)		25,800	25,800	
	PRTG NETWORK MONITORING SOFTWARE	375	375	-	0.0%
	INTERNET LOGGING AND REPORTING ANNUAL SOFTWARE SUPPORT AND UPDATE EXPENSE	4,750	4,750	-	0.0%
	FRONTLINE POLICE TRAINING SOFTWARE - REGULATORY COMPLIANCE WITH STATE MANDATED TRACKING.	3,000	4,500	1,500	50.0%
	COUNCIL CHAMBERS CABLECAST SOFTWARE SUPPORT.	3,000	3,000	-	0.0%
	ELECTRONIC PLAN REVIEW SOFTWARE	450	1,500	1,050	233.3%
	TREEKEEPER & TREE INVENTORY AND MANAGEMENT SOFTWARE	1,750	1,750	-	0.0%
	CASHIERING SOFTWARE UPGRADE (CIP PROJECT)	50,000	50,000	-	0.0%
	ADOBE SUBSCRIPTION LICENSING (ACROBAT, PHOTOSHOP, ILLUSTRATOR, INDESIGN, PREMIERE PRO)	12,080	14,410	2,330	19.3%
	Subtotal	309,545	337,880	28,335	9.2%
421515	PC SOFTWARE SUBSCRIPTION				
	MICROSOFT LICENSING AGREEMENT FOR OFFICE 365 SUBSCRIPTIONS, TELEPHONE SYSTEM, SERVER, EMAIL, VIRTUALIZATION LICENSING, FOIA SEARCH AND DESKTOP PC OPERATING SYSTEMS	105,200	115,000	9,800	9.3%
	Subtotal	105,200	115,000	9,800	9.3%
421520	CONTRACTUAL INTERNET EXPENSE				

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Department	ADMINISTRATIVE SERVICES
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
421520	INTERNET EXPENSES FOR ENTIRE VILLAGE NETWORK.	19,960	52,895	32,935	165.0%
	WEBSITE HOSTING, SITE CERTIFICATE AND DOMAIN REGISTRATION	2,800		(2,800)	
	ANNUAL EXPENSE.				
	Subtotal	22,760	52,895	30,135	132.4%
428020	TELEPHONE SERVICE - CELLULAR				
	CELL PHONE AND TABLET CHARGES	800	1,200	400	50.0%
	MOBILE DEVICE MANAGEMENT FEE	1,200		(1,200)	
	Subtotal	2,000	1,200	(800)	-40.0%
428100	COMPUTER COMMUNICATIONS EXP.				
	LEASED DATA COMMUNICATION LINES.	45,390	45,390	-	0.0%
	Subtotal	45,390	45,390	-	0.0%
420020-20031	PROFESSIONAL SERVICES				
	NETWORK SECURITY ASSESSMENT SERVICES		39,600	39,600	
	Subtotal		39,600	39,600	
CONTRACTUAL SERVICES Total		570,145	711,255	141,110	24.7%
COMMODITIES					
430150	SUPPLIES - COMPUTER PARTS				
	MISCELLANEOUS COMPUTER PERIPHERALS	22,000	22,000	-	0.0%
	PHONE REPLACEMENT	2,600	2,600	-	0.0%
	MOBILE DEVICE REPLACEMENTS INCLUDING CASES AND LANYARDS.	2,500	2,500	-	0.0%
	MONITOR UPGRADES		2,500	2,500	
	Subtotal	27,100	29,600	2,500	9.2%
430160	SUPPLIES - COMPUTER SOFTWARE				
	MISCELLANEOUS UNPLANNED COMPUTER SOFTWARE PURCHASES	2,000	2,000	-	0.0%
	Subtotal	2,000	2,000	-	0.0%
430230	SUPPLIES - OFFICE				
	MISCELLANEOUS OFFICE SUPPLIES	500	500	-	0.0%
	Subtotal	500	500	-	0.0%
430270	SUPPLIES - PRINTING				
	COMPUTER TONER	9,000	9,000	-	0.0%
	Subtotal	9,000	9,000	-	0.0%
COMMODITIES Total		38,600	41,100	2,500	6.5%
OTHER EXPENSE					
440500	AUTOMOTIVE EXPENSE ALLOCATION				
	DEPARTMENT SHARE OF THE VILLAGE'S AUTOMOTIVE EXPENSE	1,549	2,073	524	33.8%
	Subtotal	1,549	2,073	524	33.8%
441000	INCIDENTALS				
	POSTAGE, MILEAGE REIMBURSEMENTS, ETC.	200	200	-	0.0%
	Subtotal	200	200	-	0.0%
442000	TRAINING				
	DISCOUNTED TRAINING DAYS PLUS ANNUAL TYLER CONNECT				
	CONFERENCE FOR DIRECTOR PLUS 2 ADDITIONAL ATTENDEES.	11,650	11,800	150	1.3%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Department	ADMINISTRATIVE SERVICES
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
442000	ILLINOIS GMIS CONFERENCE - BLOOMINGTON, IL		1,500	1,500	
	Subtotal	11,650	13,300	1,650	14.2%
OTHER EXPENSE Total		13,399	15,573	2,174	16.2%
CAPITAL OUTLAY					
490100-40798	OFFICE FURN. & EQUIP.-V.H.				
	POLICE SQUAD CAR LAPTOPS (3), DOCKS AND PRINTERS	11,500	11,500	-	0.0%
	Subtotal	11,500	11,500	-	0.0%
490100-50200	OFFICE FURN. & EQUIP.-V.H.				
	FIRE DEPARTMENT MOBILE DATA TERMINAL REPLACEMENT	6,000	7,500	1,500	25.0%
	TEAMS ROOM SYSTEMS	3,000	3,000	-	0.0%
	WIDE AREA NETWORK HARDWARE REPLACEMENTS	9,500	9,950	450	4.7%
	LAPTOP COMPUTER AND DOCK REPLACEMENTS	36,000	36,000	-	0.0%
	DESKTOP COMPUTER REPLACEMENT	22,650	17,000	(5,650)	-24.9%
	PLAN REVIEW COMPUTER AND MONITOR		7,500	7,500	
	Subtotal	77,150	80,950	3,800	4.9%
490100-50206	OFFICE FURN. & EQUIP.-V.H.				
	VILLAGE HALL VIRTUAL SERVER REPLACEMENT (CIP PROJECT)	86,450		(86,450)	
	Subtotal	86,450		(86,450)	
CAPITAL OUTLAY Total		175,100	92,450	(82,650)	-47.2%
Grand Total		1,171,614	1,246,723	75,109	6.4%



DATE: August 7, 2023

TO: Michael Braiman, Village Manager

FROM: Peter Skiles, Administrative Services Director

SUBJECT: Budget Justification Memo

Department	Multiple
Fund	General, Water, Sewer
Account Number	11051210-428020 11091845-428020 11202035-428020 11233030-428020 11273030-428020 11303030-428020 11414020-428020 11424020-428020 11515020-428020 40807090-428020 41818090-428020 41838090-428020 41848090-428020
Account Name	Telephone Service - Cellular

Request

Approximately \$12,000 extra annually for increased mobile communications expense.

Account	2024 Request	Increase/(Decrease)	Total Devices
11051210-428020	\$1,200	(\$800)	2
11091845-428020	\$4,860	\$3,360	11
11202035-428020	\$1,800	(\$400)	6
11233030-428020	\$3,300	\$0	10
11273030-428020	\$1,050	(\$1,150)	2

11303030-428020	\$600	\$0	2
11414020-428020	\$8,300	\$0	33
11424020-428020	\$1,700	(\$200)	3
11515020-428020	\$7,800	\$1,400	38
40807090-428020	\$4,700	\$3,100	16
41818090-428020	\$1,900	\$400	7
41838090-428020	\$4,700	\$3,100	16
41848090-428020	\$2,760	\$2,760	3
TOTALS	\$44,470	\$11,370	159

Background

Mobile devices have been in use Village-wide for several years. Recently, the Village has evolved from flip style cell phones to smart devices (phones and tablets) to support a mobile workforce.

Justification

The extra funds are requested to support current technology in use by all departments. Significant changes include an extra \$6,200 annually, split between 40807090 and 41838090 in support of the SCADA monitoring program, and increased use of mobile in the Fire and Community Development departments. Use of iPads has increased significantly in recent years as software in use by the Village becomes more sophisticated (GIS field data collection and usage, customer request management, water and sewer infrastructure monitoring, first responder mobile connectivity) and as staff becomes more comfortable working with technology in the field.

Alternative

Devices currently in use by Village staff could be retired and decommissioned.



DATE: August 7, 2023

TO: Michael Braiman, Village Manager

FROM: Peter Skiles, Administrative Services Director

SUBJECT: Budget Justification Memo

Department	Administrative Services
Fund	General
Account Number	11051210-421520
Account Name	Contractual Internet Expense

Request

This request is for additional funds (\$30,135 increase) to cover the cost of a second dedicated internet connection for Village-wide staff use and increased web hosting expense.

Background

A dedicated internet connection at the Village Hall supports daily internet activity for all village facilities as well as online connectivity for citizen services such as online bill pay, service requests, and additional 911 caller information displayed for dispatchers. Additionally, staff village-wide rely on this service for field work such as work orders, GIS data gathering, permit review and inspection entry. This account has also been used for annual website hosting and site certificate expenses.

Justification

A second internet circuit (\$18,000 annually) was added to the Police Station in late 2022, after an extended service outage with the Village Hall internet connection. Police have increasingly relied upon the internet for important programs such as the Rave 911 system which allows citizens to provide additional information to 911 dispatchers should they ever need to dial 911 in an emergency. \$18,000 was already budgeted in

11434020-421520. This amount was removed from the 2024 budget.

The annual website hosting expense was increased from \$2,100 to \$9,000 in support of the newly designed Wilmette website.

Alternative

Staff could explore the feasibility of reducing the bandwidth for the internet connections to reduce the expenses. Possible impact of reduced bandwidth could be reduced customer service levels (increased lag in web requests for citizen facing services) and reduced staff productivity in the office and in the field due to increased response time.



DATE: August 7, 2023

TO: Michael Braiman, Village Manager

FROM: Peter Skiles, Administrative Services Director

SUBJECT: Budget Justification Memo

Department	Administrative Services
Fund	General
Account Number	11051210-421515
Account Name	PC Software Subscription

Request

\$9,800 is requested for additional Microsoft software licensing to support various users village-wide.

Background

\$105,200 was budgeted annually for Microsoft licensing in 2022 and 2023. The primary driver of this expense has been Microsoft 365 licensing for all village employees, which includes all Office programs and a fully functioning and deployed cloud based telephone system in use Village-wide.

Justification

The extra funds are needed due to increased software licensing needs in various departments based upon evolving operational needs. In addition to the database and server licensing, which has remained unchanged since the contract originated in 2021, the following software licensing has been increased to accommodate the service needs of the various departments Village-wide.

Software Product	Original Contract Quantity	Added/Upgraded 2022 and 2023
Phone Licensing	188	8
Microsoft Office 365	247	33
Teams Conference Room	2	2

Alternative

Licensing levels could be reduced, which would impact service levels in some operating departments.



DATE: August 7, 2023

TO: Michael Braiman, Village Manager

FROM: Peter A. Skiles, Administrative Services Director

SUBJECT: Budget Justification Memo

Department	Administrative Services
Fund	General
Account Number	11051210-421510
Account Name	Contractual Software Support

Request

\$15,350 additional for Mimecast e-mail security / archive, security awareness licensing expense.

\$7,065 additional for Morphisec Moving Target Defense and Scout software licensing expense.

Background

Mimecast has been in use as the Village's e-mail archive and security solution for several years. Morphisec has been in use on all desktops, laptops and servers since 2017. These programs are critical components of the Village's cyber security posture.

Justification

The Mimecast increase is needed to cover the cost of additional licensing that is required to cover all Village employees, rather than the previous list of "primary" users. The change was prompted by a licensing audit conducted at the request of the vendor.

The Morphisec increase is needed to cover the increased base cost of the service.

Additionally, a new module was added to identify software vulnerabilities on all endpoints protected by Morphisec. This module allows Administrative Services staff to focus on the most important vulnerabilities and respond in real time to an ever-changing risk landscape.

Alternative

An alternative vendor could be sought that provides a similar service but at a lower cost, or one or more parts of the e-mail archive, security suite or awareness training modules could be cut back or eliminated.



BUDGET REQUEST FORM

Department	Administrative Services
Program	
Fund	General Fund
Account Name	Professional Services
Account Number	11051210-420020-20031
Cost of Request	\$39,600
One-Time or Recurring	One-Time

Description of Request	This request is for funds to cover anticipated expenses for a Village-wide cyber security assessment. This round of testing is expected to involve the entire Village wide area network which includes the Water Plant operations network and Police emergency dispatch areas. Testing will involve external penetration testing as well as simulated internal threat actor testing. Follow-up testing is included to verify vulnerabilities have been addressed.

Justification	Cyber security preparedness is critical in an increasingly interconnected world. One major component of this preparedness is regular, rigorous testing of existing systems to identify areas for improvement.



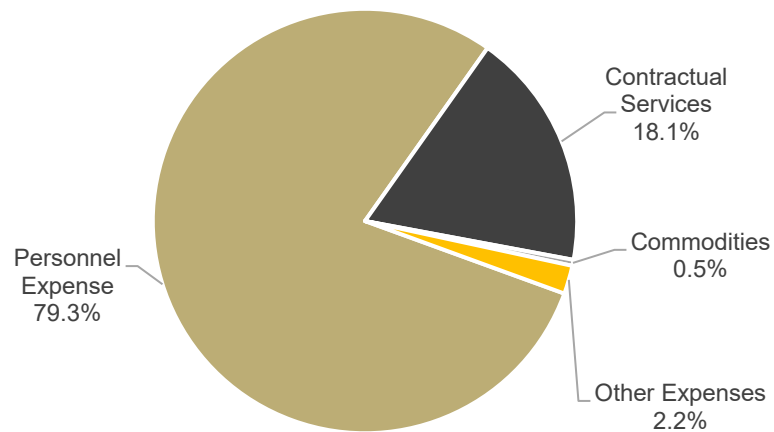
BUDGET SUMMARY

Expense by Program

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Law	366,073	310,012	318,813	371,100	327,870	9,057
TOTAL BUDGET	366,073	310,012	318,813	371,100	327,870	9,057

Expense by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Personnel Expense	242,968	249,200	252,243	253,750	259,850	7,607
Contractual Services	121,741	56,565	57,970	108,750	59,420	1,450
Commodities	170	466	1,500	1,500	1,500	-
Other Expenses	1,194	3,781	7,100	7,100	7,100	-
TOTAL BUDGET	366,073	310,012	318,813	371,100	327,870	9,057



BUDGET ANALYSIS

Law

Increase of \$6,000 for contractual prosecutorial services. This increase is due to the increase of the retainer fee for administrative adjudication.



MISSION STATEMENT

The mission of the Law Department is twofold:

- To respect, uphold and enforce the ordinances of the Village of Wilmette, and the Constitution and laws of the State of Illinois and the United States of America; and,
- To provide the highest quality of effective legal counsel and representation to the Village and all its elected and appointed officials.

The Department must strive at all times to provide the Village with the broadest possible range of services and must, in all its activities, be guided by the principle that its effectiveness depends upon its being valued and trusted by all residents and members of the Village.

PROGRAMS

- Act as a vigorous advocate for the Village, its officers and its employees, in any matter in which they are represented by the Department, and diligently supervise any outside counsel performing such functions to ensure the same high quality of representation.
- Provide legal counsel to the Village's elected and appointed officials, Village Manager, including all departments.
- Provide training and advice to Village commissions, boards and staff.
- Meet the Village's legal needs of the Village in the most fiscally responsible manner possible.
- Serve the collective interests of the residents of the Village.
- Advise the Village President, Board of Trustees and Village Manager on matters concerning public policy.
- Assist in the uniform and equal application of the Village ordinances, laws, rules and policies.
- Represent or oversee the representation of all civil matters in which the Village is a party.
- Prosecute traffic and local ordinance violations.
- Maintain and update the Village Code.
- Implement, prosecute and oversee an administrative adjudication program.
- Cooperate with and assist legal officers of other municipalities, both directly and through participation in governmental and professional organizations, in order to advance the common interests of the Village and all municipalities.
- Maintain, through commitment to continuing legal education, the highest level of professional skill.

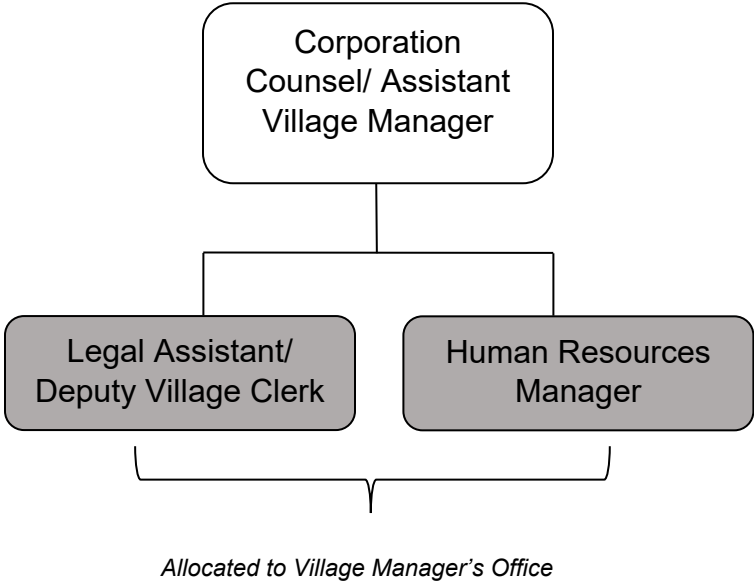


PERSONNEL

The Law Department has a total of 1.0 FTE. There are no staffing updates for 2024.

	2020	2021	2022	2023	2024
Law	1.00	1.00	1.00	1.00	1.00
TOTAL FTE's	1.00	1.00	1.00	1.00	1.00

ORGANIZATIONAL CHART





OBJECTIVES AND ACCOMPLISHMENTS

Looking Forward: 2024 Objectives

- Continue to provide direct legal support to all members of the Village
- Provide various training programs to Village staff
- Review, revise, and update the Village's Personnel Manual
- Finalize and implement a comprehensive and consolidated fee schedule
- Continue to consolidate departmental policies into a comprehensive Village policy handbook
- Advise and assist managing the Department of Water Management employees' union creation and eventual negotiations
- Continue to implement and execute designated HR functions
- Review and determine the confidentiality need for all past Executive Session minutes

Reviewing the Year: 2023 Accomplishments

- Continued to provide direct legal support to all members of the Village
The Law Department provided direct legal support to the Village's Corporate Authorities and Village Staff. The Law Department drafted all Village ordinances and resolutions, review contracts, and authored dozens of memoranda on various Village issues. The Law Department provided significant ordinance amendments to address new Federal and State laws and changes in policies.
- Updated and reviewed the Village's Building Codes
The Law Department worked directly with the Community Development Department and the Fire Department to begin the updating of the Village's model building and fire codes.
- COVID-19 Response
The Law Department drafted, amended, and finalized all Local Disaster and Public Health Emergency Declarations throughout the COVID-19 pandemic and closed out all special policies regarding COVID-19.
- Continued to exercise designated HR functions
Since absorbing several HR functions when the roles of Corporation Counsel and Assistant Village Manager merged in 2020, the Law Department has provided essential training to Village Staff, implemented hiring policies to promote and advance Diversity, Equity, and Inclusion, and supported the hiring, dismissal, and onboarding procedures of Village employees.
- Provided legal support and counsel for the Village's proposed Tree Preservation and Leaf Blower policies



The Law Department updated and amended the existing Tree Preservation Ordinances and administrative policies pursuant to the policy directives of the Village Board. The Law Department also drafted and updated an amendment to the Village's Leaf Blower regulations. The Law Department provided counsel to ensure the proposed policies were compliant with Federal law, Illinois law and Village zoning regulations.

- Participated in Union Negotiations, Mediation, and Arbitration
The Law Department coordinated the legal advice to the Village Manager's Office and Fire Department regarding negotiations for a new collective bargaining agreement with a new Union for the Fire Department, which resulted in a mutually agreed upon agreement without the need for additional legal action and expenses.

The Law Department also coordinated the legal advice to the Village Manager's Office and Water Management Department regarding the unionization of the Water Plant employees.

- Continued collecting and organizing internal administrative, department specific employment policies.
The Law Department oversaw the onset of the organization and collection of many of the Village's internal, department specific employment policies. The Law Department also created and updated existing policies regarding overtime payments for employees of certain departments.
- Continued drafting and finalized a working first draft of a comprehensive and consolidated fee schedule
The Law Department continued the process of creating a comprehensive and consolidated fee schedule. The Law Department began drafting a comprehensive ordinance compiling all Village fees with the goal of finalizing and implementing a simple, understandable, and extensive guide to all Village fees.

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	GENERAL FUND
Department	LAW
Program	(All)

							Change (\$)	Change (%)
		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget		
PERSONNEL EXPENSE								
410100	REGULAR WAGES	206,550	216,293	222,241	223,430	227,782	5,541	2.49%
415000	EMPLOYEE BENEFITS	36,418	32,907	30,002	30,320	32,068	2,066	6.89%
PERSONNEL EXPENSE Total		242,968	249,200	252,243	253,750	259,850	7,607	3.02%
CONTRACTUAL SERVICES								
420010	MEMBERSHIPS	1,826	1,130	1,945	1,950	1,945	-	0.00%
420300	CODE REVISION SERVICE	2,902	6,877	10,000	3,210	5,000	(5,000)	-50.00%
420320	SPECIAL ATTORNEY FEES	116,197	47,742	45,000	102,560	51,000	6,000	13.33%
420340	ON-LINE LEGAL RESEARCH SERVICE	816	816	1,025	1,030	1,475	450	43.90%
420350	CONTR. CORPORATION COUNSEL	-	-	-	-	-	-	0.00%
CONTRACTUAL SERVICES Total		121,741	56,565	57,970	108,750	59,420	1,450	2.50%
COMMODITIES								
430220	SUPPLIES - LEGAL	170	466	1,500	1,500	1,500	-	0.00%
COMMODITIES Total		170	466	1,500	1,500	1,500	-	0.00%
OTHER EXPENSE								
441000	INCIDENTALS	235	45	150	150	150	-	0.00%
442000	TRAINING	959	3,736	5,950	5,950	5,950	-	0.00%
444000	EXPENSE OF LITIGATION	-	-	1,000	1,000	1,000	-	0.00%
OTHER EXPENSE Total		1,194	3,781	7,100	7,100	7,100	-	0.00%
Grand Total		366,073	310,012	318,813	371,100	327,870	9,057	2.84%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Department	LAW
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PERSONNEL EXPENSE					
410100	REGULAR WAGES				
	PAYROLL	222,241	227,782	5,541	2.5%
	Subtotal	222,241	227,782	5,541	2.5%
415000	EMPLOYEE BENEFITS				
	BENEFITS	30,002	32,068	2,066	6.9%
	Subtotal	30,002	32,068	2,066	6.9%
PERSONNEL EXPENSE Total		252,243	259,850	7,607	3.0%
CONTRACTUAL SERVICES					
420010	MEMBERSHIPS				
	ILLINOIS STATE BAR ASSOCIATION	435	435	-	0.0%
	INTERNATIONAL MUNICIPAL LAWYERS ASSOCIATION (IMLA)	625	625	-	0.0%
	ATTY. REG. & DISCIPLINARY COMM. (ARDC) (1)	385	385	-	0.0%
	ILLINOIS INST. FOR LOCAL GOVERNMENT LAW (1)	200	200	-	0.0%
	NATIONAL PUBLIC EMPLOYER LABOR RELATIONS ASSOC. (NPFLRA)	300	300	-	0.0%
	Subtotal	1,945	1,945	-	0.0%
420300	CODE REVISION SERVICE				
	CODE REVISION SERVICE	10,000	5,000	(5,000)	-50.0%
	Subtotal	10,000	5,000	(5,000)	-50.0%
420320	SPECIAL ATTORNEY FEES				
	ADMINISTRATIVE ADJUDICATION COSTS (HEARING JUDGE)	6,000	6,000	-	0.0%
	CONTRACTUAL VILLAGE PROSECUTOR	9,000	15,000	6,000	66.7%
	OUTSIDE LEGAL COUNSEL TO REPRESENT/ADVISE THE VILLAGE	30,000	30,000	-	0.0%
	Subtotal	45,000	51,000	6,000	13.3%
420340	ON-LINE LEGAL RESEARCH SERVICE				
	COVERS THE COSTS OF ON-LINE AND INFORMATION RESEARCH, PURCHASED THROUGH WEST GROUP (LEXIS)	1,025	1,475	450	43.9%
	Subtotal	1,025	1,475	450	43.9%
CONTRACTUAL SERVICES Total		57,970	59,420	1,450	2.5%
COMMODITIES					
430220	SUPPLIES - LEGAL				
	MAINTENANCE OF LAW LIBRARY MATERIALS AND OFFICE SUPPLIES	1,500	1,500	-	0.0%
	Subtotal	1,500	1,500	-	0.0%
COMMODITIES Total		1,500	1,500	-	0.0%
OTHER EXPENSE					
441000	INCIDENTALS				
	PARKING COSTS, DOCUMENT MAILINGS, MEETINGS, FILING FEES, AND MILEAGE ALLOWANCE	150	150	-	0.0%
	Subtotal	150	150	-	0.0%
442000	TRAINING				
	ANNUAL MUNICIPAL LAW CONFERENCE	4,000	4,000	-	0.0%

Village of Willmette
2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Department	LAW
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
442000	ILLINOIS LOCAL GOVERNMENT LAWYERS ASSOCIATION SEMINARS (3)	450	450	-	0.0%
	ANNUAL NPELRA CONFERENCE	1,500	1,500	-	0.0%
	Subtotal	5,950	5,950	-	0.0%
444000	EXPENSE OF LITIGATION				
	COURT COSTS	1,000	1,000	-	0.0%
	Subtotal	1,000	1,000	-	0.0%
OTHER EXPENSE Total		7,100	7,100	-	0.0%
Grand Total		318,813	327,870	9,057	2.8%



DATE: August 7, 2023

TO: Michael Braiman, Village Manager

FROM: Jeffrey Stein, Corporation Counsel/Assistant Village Manager

SUBJECT: Budget Justification Memo

Department	Law
Fund	General
Account Number	11071610-420320
Account Name	Special Attorney Fees

Request

Increase of the Village Prosecutor retainer fee for administrative adjudication from \$750 to \$1,250 per month, or \$9,000 to \$15,000 annually.

Background

Since 2019, the Village has contracted out prosecution of all Village traffic and ordinance violations that are held at the Circuit Court of Cook County Skokie Courthouse.

Justification

The Village Board approved this increase at the December 13, 2022 meeting.

Alternative

The alternative is to return prosecution of these cases in-house.



General Liability & Insurance

PROGRAM SUMMARY

General Liability and Insurance

This program provides general insurance coverage for the Village including: General Liability, Property and Public Officials Liability. Coverage is provided through Village membership in the Intergovernmental Risk Management Agency (IRMA). On June 1, 1995 the Village became a member of IRMA.

BUDGET SUMMARY

Expense by Program

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
General Liability	10,832	185,128	259,800	266,170	292,435	32,635
TOTAL BUDGET	10,832	185,128	259,800	266,170	292,435	32,635

Expense by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Other Expenses	10,832	185,128	259,800	266,170	292,435	32,635
TOTAL BUDGET	10,832	185,128	259,800	266,170	292,435	32,635

BUDGET ANALYSIS

The estimated gross premium for IRMA in 2024 is \$1,143,000 with a reduction of \$200,000 based upon the Village's experience. The IRMA contribution is split between four programs: Vehicle Maintenance, Worker's Compensation, the Water Fund, and this program.

- Workers' Compensation Fund (19-92)
- General Liability – General Fund (11-91)
- Water Fund (41-84)
- Vehicle Maintenance Program (11-27)

Over the past several years, the Village's overall contribution has been subsidized through IRMA excess member reserves. 2024 includes a partial restoration of funding requirements while using excess reserves to pay the balance of the insurance expense.

General Liability & Insurance



PERFORMANCE MEASURES

	Goal	2022 Year End	2022				2023 Year End
			Q1	Q2	Q3	Q4	
<u>IRMA Claims</u>							
<i>Submit within 24 hours of receipt</i>	95%	100%	100%	100%			
<i>Number of IRMA claims</i>		54	16	14			
<i>Number submitted within 24 hours</i>		54	16	14			

ACTIVITY MEASURES

	2020	2021	2022	2023
Risk Management				
General Liability Claims	10	12	16	13
Property Claims	9	12	5	4
Workers Compensation Claims	13	12	15	12
Auto Liability	4	3	14	6
Auto Physical Damage	6	4	4	3

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	GENERAL FUND
Department	INSURANCE
Program	GENERAL LIABILITY / PROPERTY I

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
OTHER EXPENSE								
450110	PROPERTY/LIABILITY INSUR. PREM	1,560	162,410	229,800	231,650	262,435	32,635	14.20%
450130	PROPERTY/LIABILITY DEDUCTIBLES	9,272	22,718	30,000	34,520	30,000	-	0.00%
OTHER EXPENSE Total		10,832	185,128	259,800	266,170	292,435	32,635	12.56%
Grand Total		10,832	185,128	259,800	266,170	292,435	32,635	12.56%

Village of Willmette
2024 Budget Line Item Detail



Type	EXPENSE
Fund	(All)
Department	INSURANCE
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
OTHER EXPENSE					
450110	PROPERTY/LIABILITY INSUR. PREM				
	PORTION OF THE VILLAGE'S GENERAL LIABILITY EXPENSE	229,800	262,435	32,635	14.2%
	Subtotal	229,800	262,435	32,635	14.2%
450130	PROPERTY/LIABILITY DEDUCTIBLES				
	LIABILITY CLAIMS AGAINST THE VILLAGE UNDER THE DEDUCTIBLE COMPONENT OF THE IRMA PROGRAM	30,000	30,000	-	0.0%
	Subtotal	30,000	30,000	-	0.0%
OTHER EXPENSE Total		259,800	292,435	32,635	12.6%
Grand Total		259,800	292,435	32,635	12.6%

Fire Department



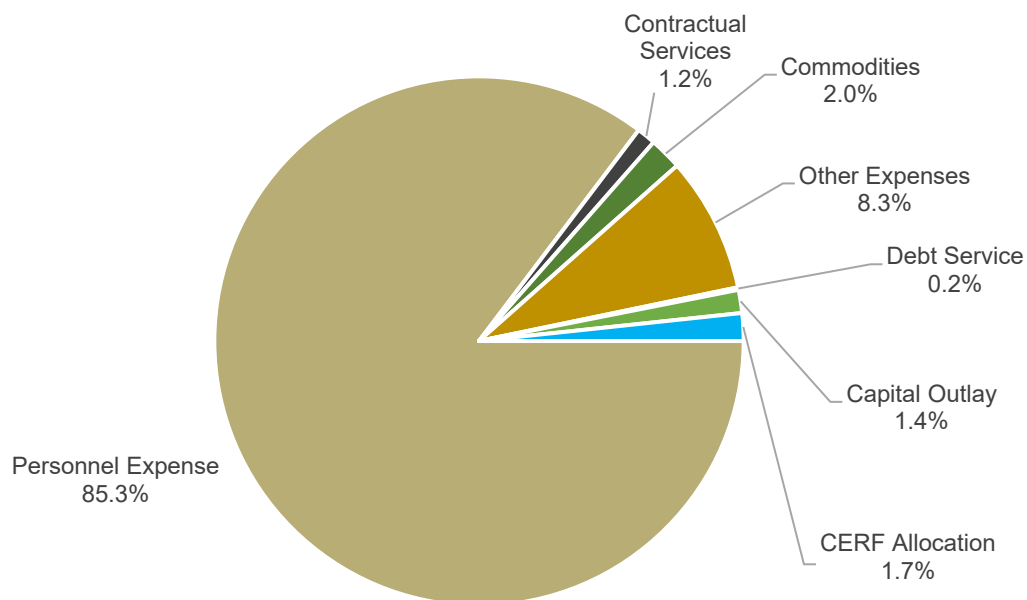
BUDGET SUMMARY

Expense by Program

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Fire Operations	7,326,986	7,979,787	8,243,209	8,275,970	8,149,260	(93,949)
TOTAL BUDGET	7,326,986	7,979,787	8,243,209	8,275,970	8,149,260	(93,949)

Expense by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Personnel Expense	6,735,439	7,009,190	7,031,188	7,194,810	6,952,547	(78,641)
Contractual Services	73,144	86,693	80,750	103,260	94,420	13,670
Commodities	95,665	123,532	147,740	178,870	162,295	14,555
Other Expenses	370,684	746,902	803,221	725,470	674,688	(128,533)
Debt Service	12,500	12,500	12,500	12,500	12,500	-
CERF Allocation	39,554	970	30,000	61,060	115,000	85,000
Capital Outlay	-	-	137,810	-	137,810	-
TOTAL BUDGET	7,326,986	7,979,787	8,243,209	8,275,970	8,149,260	(93,949)



Fire Department



BUDGET ANALYSIS

Fire Operations

Addition of \$12,500 to replace six SCBA airpack bottles used by the Dive Rescue and Hazardous Materials teams.

Addition of \$6,000 for two combination dry suits for the dive team, which will allow for expedited transition from swift water rescue to sub-surface rescue during a water incident.

Increase of \$4,815 for protective clothing due to increased pricing.

The 2024 budget includes the addition of \$98,423 to enter into a contractual agreement with the Northeastern Illinois Public Safety Training Academy (NIPSTA) for two shared positions. The first is for a Community Resilience Specialist (\$63,423) who would be shared between Wilmette and Northbrook to update emergency plans and train personnel. The second position is for a Training Officer (\$35,000) who will be shared among Wilmette, Winnetka, Glencoe, and Northfield. The position will be responsible for training personnel on administrative duties, replacing the collaborative training that is no longer being offered by MABAS Division 3.

Addition of \$15,000 for paramedic (3 employees) and EMT (1 employee) school tuition. In order to remain competitive in the hiring process, the Village does not require emergency medical training at the date of hire but all fire personnel are required to be firefighter/paramedics. Upon completion of the fire academy, the Village sends employees in need of this training to the requisite program.

The 2024 Budget also includes funding for a fire station renovation and workplace study (\$55,000) and fire station alerting system (\$60,000), as included in the Capital Improvement Program.

Fire Department



MISSION STATEMENT

Since 1893, the Wilmette Fire Department has prided itself on providing a selfless group of highly trained professionals who are committed to honorably serving the community. Today, our mission continues to adhere to the principles and values established by those who came before us.

“The members of the Wilmette Fire Department are dedicated to the preservation of life, while displaying the utmost pride in our profession through an unwavering commitment to our community and each other. We accomplish this mission by providing advanced emergency medical care, modern fire suppression tactics, and effective fire prevention programs.”

PROGRAMS

The Wilmette Fire Department operates out of two fire stations strategically located in the Village of Wilmette. Station 26 is located at 1304 Lake Avenue, just east of Green Bay Road. Station 27 is located at the southwest corner of Illinois Road and Lake Avenue. The Fire Department staffs 42 sworn firefighter/paramedics, one sworn deputy fire chief, and one sworn fire chief. The Fire Department also employs a part-time civilian fire inspector and one full time administrative analyst. The Fire Department operational staff provides the following programs:

- Fire Suppression
- Fire Prevention
- Fire and Life Safety Education
- Emergency Medical Services (EMS)
- Specialized Rescue
- Community Risk Reduction

The Fire Department continues to provide educational programs in Wilmette schools, at block parties, and at other Village events. Existing Fire Department programs include citizen CPR, home safety surveys, infant and child safety seat installation, smoke and carbon monoxide alarm installation, fire extinguisher training, and the File of Life program.

The Fire Department continues to expand its outreach into the community through numerous community events including blood pressure screenings, quarterly blood drives, food drives, public educational safety talks, and an annual Open House. The Fire Department started their social media program in 2022 by establishing a Facebook and Twitter account. These platforms have been utilized to communicate information about water safety, lithium battery safety, the 2023 State of Illinois smoke alarm law change, and other Department activities.

Fire Department



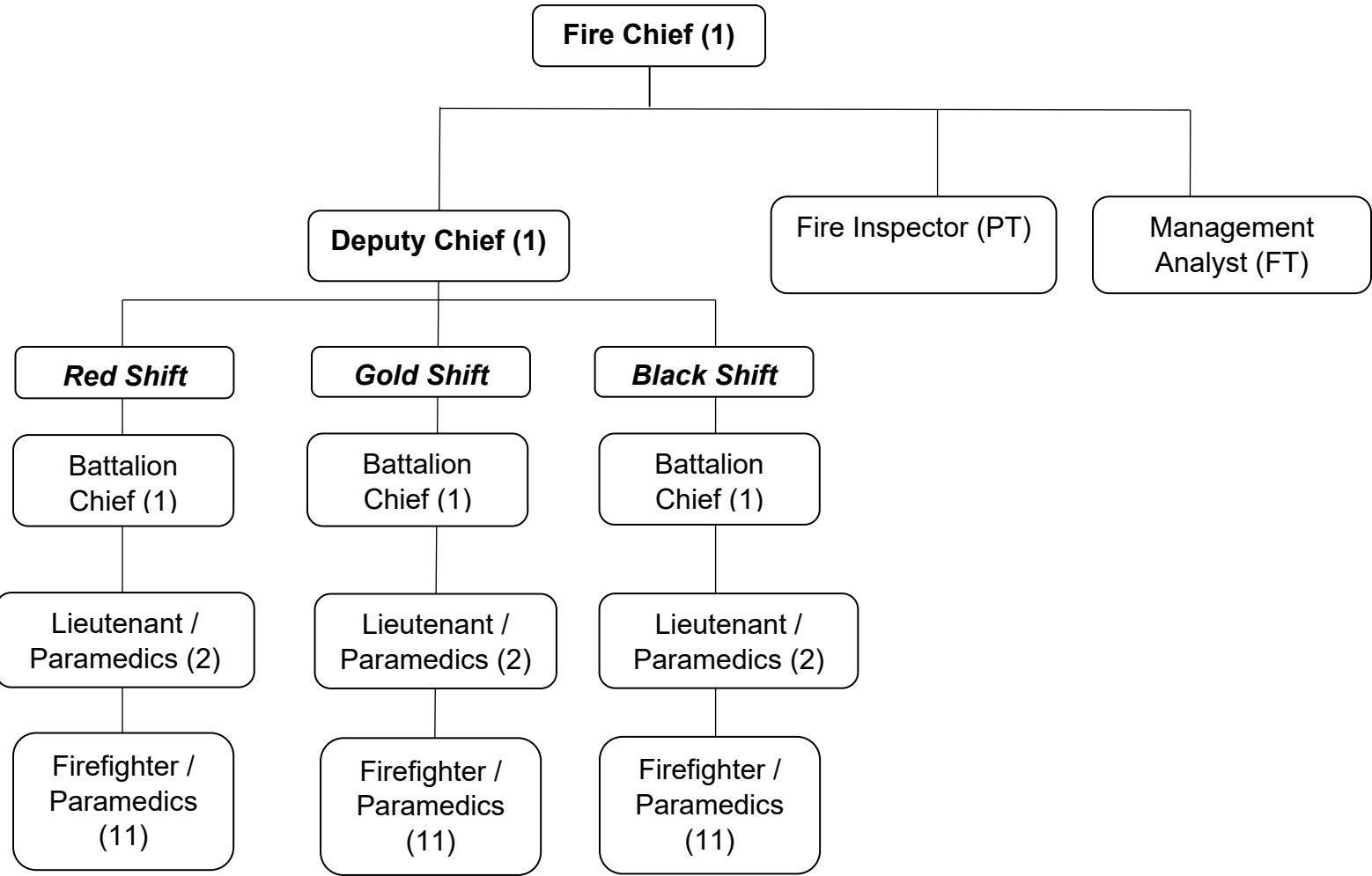
PERSONNEL

The Fire Department has a total of 45.65 FTE's. There is a planned total of 44 sworn personnel. There is one PT civilian fire inspector. In 2023, the one full-time administrative analyst was reclassified to management analyst. In 2024, the planned over-hire of an additional firefighter/paramedic associated with succession planning was eliminated.

Daily staffing includes a minimum of 1 Battalion Chief, 2 Lieutenants, and 11 Firefighter/Paramedics. The minimum daily staffing level is 11. Of the current 44 sworn members, 43 are certified paramedics.

	2020	2021	2022	2023	2024
Sworn Personnel	44.00	44.00	44.00	45.00	44.00
Non-Sworn Personnel	2.15	1.80	1.80	1.80	1.65
TOTAL FTE's	46.15	45.80	45.80	46.80	45.65

Fire Department



Fire Department



PERFORMANCE MEASURES

	Goal	2022 Year End	2023				2023 YTD
			Q1	Q2	Q3	Q4	
<u>Emergency Calls -Response Time</u>							
% of calls responded to in less than 6 min 32 sec	90%	97%	90%	93%			
Total # of emergency calls:		2,661	541	793			
# of calls responded to in less than 6 min 32 sec		2,574	485	734			
<u>Emergency Calls -Turnout Time</u>							
% of calls with turnout time less than 1 min 41 sec	90%	84%	78%	85%			
Total # of emergency calls:		2,661	541	793			
# of calls with turnout time less than 1 min 41 sec		2,238	452	672			
<u>Initial Fire Plan Reviews</u>							
Initial fire plan reviews complete in 10 bus. days	95%	95%	80%	100%			

-The response times are the baseline times that the fire department must meet 90% of the time. The baseline times are set based off of department goals and objectives along with the national standards.

-Calls that are analyzed are calls that have an emergency response within the Village limits. This does not reflect the total number of calls for each quarter.

Fire Department



ACTIVITY MEASURES

	2020	2021	2022	2023
Incidents				
Fires in Structures	21	14	21	28
Vehicle Fires	5	2	1	4
Other Fires (brush, garbage, etc.)	17	13	15	24
Pressure Ruptures, Explosions, Overheat	3	3	0	2
Rescues/EMS Incidents	1,504	1,648	1,910	1,847
Hazardous Condition Responses	127	161	170	98
Service Calls	410	378	478	450
Good Intent Calls	91	101	103	366
Severe Weather or Disaster Calls	1	1	4	0
Fire Alarms, Other False Calls, Other Unspecified	434	507	562	484
Mutual / Automatic Aid Given Incidents	275	378	424	350
Mutual / Automatic Aid Received Incidents	92	96	125	262
Total Incident / Fire Calls	2,990	3,320	3,830	3,410
Simultaneous Calls	454	708	956	657
Total Emergency Vehicle Responses (per unit)	6,394	6,570	7,512	6,305
90 th Pct. Response Time (Emergency calls only)	06:34	06:19	06:20	6:00
90 th Pct. Turnout Time (Emergency calls only)	01:48	01:49	01:51	1:58
EMS Care Breakdown				
Cardiac	109	114	160	115
Motor Vehicle Accident	98	111	132	55
Overdose	22	17	20	16
Invalid Assist	269	246	305	12
Trouble Breathing	80	80	151	204
Other Trauma	341	394	418	375
Other Medical	920	1,026	1,117	994
False Alarm	50	43	33	24
Total EMS Care¹	1,889	1,995	2,336	2,161
EMS Transports	1,209	1,428	1,673	1,338

Footnotes:

¹ Total EMS Care is not limited to EMS incidents only; as a result, EMS Incidents and Total EMS Care are not equal



OBJECTIVES AND ACCOMPLISHMENTS

Looking Forward: 2024 Objectives

- Establish an approved State of Illinois Documentation Destruction plan for all Fire Department paper records, as required by State law.
- Develop a program to reduce workplace illness and injuries and provide information and resources for Wilmette firefighters related to overall firefighter wellness.
- Complete the total transition to the ESO software platform.
- Expand the use of social media to enhance communication related to the Fire Department's life safety education message and community outreach programs.
- Develop and implement training with the Police Department related to active threat emergencies, mental health crisis incidents, and other joint responses.
- Collaborate with the Village of Northbrook to share a full-time Community Resilience Specialist to update emergency management documents, emergency management training, and assistance during real time emergency events in the Village.
- Collaborate with the Winnetka, Glencoe, and Northfield Fire Departments to share a full-time training officer through the Northeastern Illinois Public Safety Academy.
- Establish a new Firefighter/Paramedic Eligibility Register by November 23, 2024, to replace the current Eligibility Register. The objective of the new Eligibility Register is to increase the diversity of candidates for the position of Firefighter/Paramedic and the number of eligible candidates compared to the 2023/2024 Register.

Reviewing the Year: 2023 Accomplishments

- Completed an all-hazards response plan for Lake Michigan, the Wilmette Harbor, and the lakefront areas.
The Fire Department entered into several intergovernmental agreements (IGAs) to enhance the Department's operational response to Lake Michigan. An operational and financial partnership was established with Evanston and Winnetka Fire Departments to acquire a firefighting/dive rescue boat from the Village of Willow Springs. This IGA allows for the use of their 26' rescue boat for one-year with an option to extend the agreement for 6 additional months or to purchase the boat outright. The Department also has a memorandum of understanding (MOU) with the United States Coast Guard (USCG) to utilize one boat slip at the USCG Station Wilmette Harbor. The Fire Department was the recipient of a FEMA Port Security Grant in the amount of \$221,000. These funds were utilized for training of 24 personnel from Wilmette, Evanston, and Winnetka Fire Departments in boat operations on Lake Michigan. Fire Boat 26 was placed in full service in June of 2023.
- Created a Diversity, Equity, and Inclusion (DEI) committee to improve and increase the number of diverse applicants for new firefighter/paramedic candidate positions.



Fire Department

A diversity, equity, and inclusion program was established in 2022 with six members from the Fire Department. The first task was to increase the diversity of firefighter applicants in the 2022 application process. The Wilmette FD partnered with students from New Trier High School to increase awareness of the fire service as a professional career path through the Senior Project program. Members of the Department spoke to students in the Loyola High School Medical Club to promote a similar awareness to the growing EMS and Emergency Management fields. These benefits of these initiatives may not be immediately recognized but are key to successful future recruitment. For the current recruitment process, a total of 192 candidates submitted applications. After reviewing the applications, 125 applicants were eligible to challenge the Wilmette written examination and 72 candidates passed the exam. Of the 72 candidates, 20% of the candidates are of a diverse background. Community and vocational colleges, paramedic education programs, and retail businesses such as health and fitness clubs were targeted to advertise this career opportunity. In addition, the Village of Wilmette advertised in a more diverse media platform. The preliminary numbers are substantial compared to other fire departments in the Chicago Regional Area. The process was completed in the first quarter of 2023. Four probationary firefighters were hired off the current eligibility register in 2023. The current eligibility register will expire on November 23, 2024.

- Expanded the succession plan to ensure future fire department leaders are prepared to advance into administrative and leadership roles.

The Department promoted several firefighters and officers in 2021-2022. The fire department partnered with the Illinois Fire Chiefs Association to conduct an evaluation of four newly promoted Fire Lieutenants and one newly appointed Battalion Chief. These five officers participated in Pinsight's virtual assessment center. The Pinsight Assessment Center combines the latest in cloud technology with behavioral science and artificial intelligence. Two comprehensive reports were obtained on each officer to assist the officer with a full understanding of strengths and weaknesses in areas including communication, management, decision making, vision, and teamwork. Due to the success of the evaluation, two experienced Fire Lieutenants and one Battalion Chief were also enrolled in the program.

- Transitioned from the current Firehouse Software to the EOS Software platform for our incident management recording keeping and reporting to the National Database for fire events.

The Fire Department transitioned to a modern software-as-a-solution (SAAS) records management system to allow better analysis and reporting of incidents, inspections, and other Fire Department activities. The complete transition is estimated to take two years to transfer all our current data base. The transition will include fire preplans, fire department inventory, activities, fire hydrant data, and



Fire Department

other fire department data and analytics. Three officers attended the EOS training academy over three full days to fully understand the power and ability of the EOS platform.

- Expanded the use of social media to enhance communication related to the Fire Department's life safety education message and community outreach programs.
The Department created a social media presence on Facebook and Twitter to further promote its fire prevention and education message to the public. A social media team was formed from Department personnel to help deliver consistent, relevant, and engaging content applicable to our community.
- Approved a 2023-2025 Collective Bargaining Agreement with the Fire Department bargaining unit.
Beginning in late 2022, the Village and bargaining unit representatives initiated off-the-record discussion in an effort to reach a voluntary agreement on a new contract from 2023-2025. The Service Employees International Union (SEIU) represented the firefighter's union but withdrew as representing the bargaining unit because the union membership sought to change their representative to the International Association of Firefighters (IAFF). In addition, the Fire Lieutenants signed on with the firefighter's union. The contract was ratified by the Union on July 5, 2023, and ratified by the Village on July 11, 2023.

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	GENERAL FUND
Department	FIRE
Program	(All)

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
PERSONNEL EXPENSE								
410100	REGULAR WAGES	5,110,104	5,061,883	5,436,365	5,376,490	5,377,913	(58,452)	-1.08%
410200	OVERTIME WAGES	488,723	795,222	312,750	597,750	370,600	57,850	18.50%
410210	OVERTIME WAGES - GRANT FUNDED	18,505	14,734	63,484	88,860	-	(63,484)	-100.00%
410300	OFF-DUTY RESPONSE WAGES	7,072	10,072	10,000	5,700	10,000	-	0.00%
415000	EMPLOYEE BENEFITS	1,111,035	1,127,279	1,208,589	1,126,010	1,194,034	(14,555)	-1.20%
PERSONNEL EXPENSE Total		6,735,439	7,009,190	7,031,188	7,194,810	6,952,547	(78,641)	-1.12%
CONTRACTUAL SERVICES								
420010	MEMBERSHIPS	2,380	2,660	4,635	4,640	4,635	-	0.00%
420020	PROFESSIONAL SERVICES	-	238	-	-	-	-	0.00%
420040	LEASE / PURCHASE COPIER	2,897	2,975	5,000	3,530	5,000	-	0.00%
420210	MEDICAL EXAMS	17,404	14,005	20,400	19,970	19,600	(800)	-3.92%
422400	MAINT.-EQUIPMENT	2,479	13,798	8,800	13,800	13,270	4,470	50.80%
422410	MAINT.-RADIOS	28,043	7,013	6,300	14,170	6,600	300	4.76%
422420	MAINT.-BREATHING EQUIPMENT	5,735	23,303	13,400	21,270	20,025	6,625	49.44%
422430	MAINT.-EMERG. MEDICAL EQUIP.	715	6,199	6,460	6,390	6,590	130	2.01%
422440	MAINT.-SPECIAL RESCUE EQUIP.	3,478	7,819	8,755	8,350	10,900	2,145	24.50%
426000	RE-ACCREDITATION EXPENSE	1,885	-	600	-	-	(600)	-100.00%
428020	TELEPHONE SERVICE - CELLULAR	8,128	8,683	6,400	11,140	7,800	1,400	21.88%
428100	COMPUTER COMMUNICATIONS EXP.	-	-	-	-	-	-	0.00%
CONTRACTUAL SERVICES Total		73,144	86,693	80,750	103,260	94,420	13,670	16.93%
COMMODITIES								
430050	UNIFORM EXPENSE	22,299	27,782	33,900	33,900	35,250	1,350	3.98%
430055	PROTECTIVE CLOTHING	34,831	38,147	38,445	50,470	43,260	4,815	12.52%
430175	SUPPLIES - FIRE HOSE	7,340	5,159	6,500	6,220	7,000	500	7.69%
430176	SUPPLIES - MEDICAL	10,614	26,138	20,245	24,850	20,100	(145)	-0.72%
430177	SUPPLIES - EMERGENCY EQUIP.	12,379	20,056	22,550	26,680	25,350	2,800	12.42%
430230	SUPPLIES - OFFICE	1,237	1,115	2,600	2,140	2,600	-	0.00%
430250	SUPPLIES - OTHER THAN OFFICE	4,328	1,301	19,000	30,110	20,500	1,500	7.89%
430440	MATERIALS - PUBLIC EDUCATION	2,637	3,834	4,500	4,500	8,235	3,735	83.00%
COMMODITIES Total		95,665	123,532	147,740	178,870	162,295	14,555	9.85%
OTHER EXPENSE								
440500	AUTOMOTIVE EXPENSE ALLOCATION	281,150	343,280	341,405	345,950	356,345	14,940	4.38%
441000	INCIDENTALS	1,104	2,066	1,000	1,490	1,100	100	10.00%

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	GENERAL FUND
Department	FIRE
Program	(All)

442000	TRAINING	37,077	48,433	222,436	239,640	80,440	(141,996)	-63.84%
447050	N.I.P.S.T.A. CONTRIBUTION	7,304	7,138	7,305	7,310	105,728	98,423	1347.34%
447060	M.A.B.A.S. CONTRIBUTION	5,390	5,400	5,500	5,500	5,500	-	0.00%
448005	PENSION GEN FUND TRANSFER	-	-	-	-	-	-	0.00%
448800	RENT - COMMONWEALTH EDISON	604	575	575	580	575	-	0.00%
448950	GEMT REIMBURSEMENT	38,055	340,010	225,000	125,000	125,000	(100,000)	-44.44%
OTHER EXPENSE Total		370,684	746,902	803,221	725,470	674,688	(128,533)	-16.00%
DEBT SERVICE EXPENSE								
450045	FIRE TRUCK DEBT REPAYMENT	12,500	12,500	12,500	12,500	12,500	-	0.00%
DEBT SERVICE EXPENSE Total		12,500	12,500	12,500	12,500	12,500	-	0.00%
CAPITAL OUTLAY								
460900	BLDG. IMPROV. - FIRE	-	-	-	-	55,000	55,000	0.00%
490300	OFFICE FURN. & EQUIP.-FIRE	12,675	970	-	1,060	-	-	0.00%
490600	OTHER EQUIP. - FIRE	26,879	-	30,000	60,000	60,000	30,000	100.00%
CAPITAL OUTLAY Total		39,554	970	30,000	61,060	115,000	85,000	283.33%
CERF ALLOCATION								
448024	CAPITAL EQPT REPL FUND TRSR	-	-	137,810	-	137,810	-	0.00%
CERF ALLOCATION Total		-	-	137,810	-	137,810	-	0.00%
Grand Total		7,326,986	7,979,787	8,243,209	8,275,970	8,149,260	(93,949)	-1.14%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Department	FIRE
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PERSONNEL EXPENSE					
410100	REGULAR WAGES				
	PAYROLL	5,348,510	5,377,913	29,403	0.5%
	NEW POSITION: FIREFIGHTER/PARAMEDIC TEMPORARY OVERHIRE	87,855		(87,855)	
	Subtotal	5,436,365	5,377,913	(58,452)	-1.1%
410200	OVERTIME WAGES				
	OVERTIME	312,750	370,600	57,850	18.5%
	Subtotal	312,750	370,600	57,850	18.5%
410210-70506	OVERTIME WAGES - GRANT FUNDED				
	OVERTIME WAGES - PORT SECURITY GRANT	63,484		(63,484)	
	Subtotal	63,484		(63,484)	
410300	OFF-DUTY RESPONSE WAGES				
	FIRE OFF DUTY OT	10,000	10,000	-	0.0%
	Subtotal	10,000	10,000	-	0.0%
415000	EMPLOYEE BENEFITS				
	BENEFITS	1,185,021	1,194,034	9,013	0.8%
	NEW POSITION: FIREFIGHTER/PARAMEDIC TEMPORARY OVERHIRE	23,568		(23,568)	
	Subtotal	1,208,589	1,194,034	(14,555)	-1.2%
PERSONNEL EXPENSE Total		7,031,188	6,952,547	(78,641)	-1.1%
CONTRACTUAL SERVICES					
420010	MEMBERSHIPS				
	ILLINOIS FIRE CHIEFS' ASSOCIATION (DEPARTMENT MEMBERSHIP)	600	600	-	0.0%
	ILLINOIS FIRE INVESTIGATORS STRIKE FORCE MEMBERSHIP	100	100	-	0.0%
	INTERNATIONAL ASSOCIATION OF FIRE CHIEFS (CHIEF AND DEPUTY)	430	430	-	0.0%
	ST. FRANCIS EMS SYSTEM MEMBERSHIP	1,450	1,450	-	0.0%
	METROPOLITAN FIRE CHIEFS ASSOCIATION DUES (CHIEF AND DEPUTY CHIEF)	80	80	-	0.0%
	ILLINOIS FIRE SERVICE ADMINISTRATIVE PROFESSIONALS (IFSAP)	55	55	-	0.0%
	GREAT LAKES FIRE ACCREDITATION MANAGERS CONSORTIUM ANNUAL DUES	100	100	-	0.0%
	NATIONAL FIRE PROTECTION ASSOCIATION (CHIEF)	175	175	-	0.0%
	ILLINOIS FIRE INSPECTORS ASSOCIATION (INSPECTOR)	100	100	-	0.0%
	NORTHERN ILLINOIS FIRE INSPECTOR ASSOCIATION (INSPECTOR)	50	50	-	0.0%
	ANNUAL SUBSCRIPTION TO NATIONAL FIRE PROTECTION ASSOCIATION (NFPA) STANDARDS AND CODES	1,495	1,495	-	0.0%
	Subtotal	4,635	4,635	-	0.0%
420040	LEASE / PURCHASE COPIER				
	COPY MACHINE LEASE	5,000	5,000	-	0.0%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Department	FIRE
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
420040	Subtotal	5,000	5,000	-	0.0%
420210	MEDICAL EXAMS				
	ANNUAL MEDICAL EXAMS: FULL STRESS AND NON-STRESS (OSHA REQUIRED)- 44 PERSONNEL	18,000	16,000	(2,000)	-11.1%
	FITNESS FOR DUTY EXAMINATIONS, NEW HIRE PHYSICAL, AND CONSULTATIONS	2,400	2,400	-	0.0%
	RANDOM DRUG TESTING FOR ALL SWORN PERSONNEL (44)		1,200	1,200	
	Subtotal	20,400	19,600	(800)	-3.9%
422400	MAINT.-EQUIPMENT				
	ANNUAL MAINTENANCE OF APPARATUS FIRE EXTINGUISHERS PER NFPA AND IRMA	700	700	-	0.0%
	EQUIPMENT REPAIRS	500	500	-	0.0%
	FAMILY SAFETY HOUSE MAINTENANCE	300	300	-	0.0%
	HURST TOOL TESTING AND MAINTENANCE (VEHICLE EXTRICATION TOOLS) 12 TOOLS, 3 POWER HEADS	2,000	2,000	-	0.0%
	AERIAL AND GROUND LADDER TESTING (550 FEET OF LADDER) PER OSHA AND NFPA	3,100	3,200	100	3.2%
	STATION 26 SOLVENT PARTS CLEANER QUARTERLY SERVICE AND MAINTENANCE	700	700	-	0.0%
	MAINTENANCE OF FITNESS EQUIPMENT	1,500	1,500	-	0.0%
	FIRE HOSE AND APPLIANCE TESTING BY AN OUTSIDE AGENCY.		4,370	4,370	
	Subtotal	8,800	13,270	4,470	50.8%
422410	MAINT.-RADIOS				
	ACCESSORIES, SUPPLIES, AND REPLACEMENT PARTS FOR PORTABLE AND MOBILE RADIOS	2,000	3,500	1,500	75.0%
	RADIO MAINTENANCE AND REPAIRS FOR ALL MOBILE AND PORTABLE RADIOS AND COMMUNICATION HEADSETS	2,000	2,600	600	30.0%
	PURCHASE OF RADIO STRAPS AND HOLDERS FOR ALL POSITIONS ON FIRE APPARATUS, INCLUDING RESERVE APPARATUS	2,300		(2,300)	
	PURCHASE OF RADIO STRAPS AND HOLDERS FOR NEW HIRES		500	500	
	Subtotal	6,300	6,600	300	4.8%
422420	MAINT.-BREATHING EQUIPMENT				
	ANNUAL SELF CONTAINED BREATHING APPARATUS AIR PACK FLOW TEST, MASK, AND INSPECTION REQUIRED BY OSHA AND NFPA	3,400	3,400	-	0.0%
	SCBA COMPRESSOR MAINTENANCE & QUARTERLY AIR CHECKS REQUIRED BY OSHA	2,000	2,125	125	6.3%
	UPGRADE FIVE SCBA TO ADD THERMAL IMAGING CAMERA	8,000		(8,000)	
	SELF CONTAINED BREATHING APPARATUS (SCBA) "AIRPACKS" MASK FIT TESTING MACHINE CALIBRATION.		1,000	1,000	
	REPLACEMENT OF SIX 1-HOUR SELF CONTAINED BREATHING APPARATUS AIRPACK BOTTLES.		12,500	12,500	
	NEW SCBA MASKS FOR NEW EMPLOYEES.		1,000	1,000	
	Subtotal	13,400	20,025	6,625	49.4%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Department	FIRE
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
422430	MAINT.-EMERG. MEDICAL EQUIP.				
	ANNUAL SERVICE AND TESTING OF 3 DEFIBRILLATORS AND 10 AUTOMATIC EXTERNAL DEFIBRILLATORS AT FD, VH, PW, AND WP	860	890	30	3.5%
	ANNUAL MAINTENANCE OF A THREE YEAR AGREEMENT WITH STRYKER FOR SERVICE CONTRACT FOR FOUR POWER COTS AND FOUR POWER LOADING SYSTEMS	5,600	5,600	-	0.0%
	ILLINOIS DEPARTEMENT OF PUBLIC HEALTH AMBULANCE LICENSE FEE		100	100	
	Subtotal	6,460	6,590	130	2.0%
422440	MAINT.-SPECIAL RESCUE EQUIP.				
	MAINTENANCE AND REPLACEMENT OF DEFECTIVE OR WORN EQUIPMENT FOR TECHNICAL RESCUE	1,800	1,800	-	0.0%
	THERMAL IMAGING CAMERA MAINTENANCE (9)	500	500	-	0.0%
	CARBON MONOXIDE AND HAZARDOUS GAS MONITORING EQUIPMENT MAINTENANCE AND TESTING PER OSHA - METER CALIBRATION: INCLUDING CALIBRATING GAS, QUAD METER SENSOR REPLACEMENT	2,075	3,600	1,525	73.5%
	MAINTENANCE/REPLACEMENT AND ANNUAL TESTING OF DIVE EQUIPMENT PER OSHA. MAINTENANCE/REPLACEMENT OF DIVE EQUIPMENT NOTE: **CHECK FOR 5 YEAR HYDRO STATUS ***	4,380	5,000	620	14.2%
	Subtotal	8,755	10,900	2,145	24.5%
426000	RE-ACCREDITATION EXPENSE				
	CPSE ANNUAL ACCREDITATION DUES AND REGISTRATION AGENCY FEE	600		(600)	
	Subtotal	600		(600)	
428020	TELEPHONE SERVICE - CELLULAR				
	CELL PHONE AND TABLET CHARGES	6,400	7,800	1,400	21.9%
	Subtotal	6,400	7,800	1,400	21.9%
CONTRACTUAL SERVICES Total		80,750	94,420	13,670	16.9%
COMMODITIES					
430050	UNIFORM EXPENSE				
	NON-SWORN UNIFORM ALLOWANCE	250	500	250	100.0%
	PROMOTIONS	1,800	2,000	200	11.1%
	UNIFORMS FOR FIRE OFFICERS (11)	5,500	6,600	1,100	20.0%
	NEW RECRUIT UNIFORMS, WORK CLOTHING, AND CLASS "A" UNIFORMS (2)	3,000	3,000	-	0.0%
	CLASS "A" DRESS UNIFORMS UPDATE AND PURCHASE OF UNIFORMS TO REPLACE DEFICIENCIES	8,000	3,000	(5,000)	-62.5%
	STOCK UNIFORMS	500	2,000	1,500	300.0%
	UNIFORMS FOR FIREFIGHTERS (33)	14,850	18,150	3,300	22.2%
	Subtotal	33,900	35,250	1,350	4.0%
430055	PROTECTIVE CLOTHING				

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Department	FIRE
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
430055	ADVANCED CLEANING, INSPECTION, AND REPAIR OF 38 SETS OF FIREFIGHTING GEAR.	5,700	7,200	1,500	26.3%
	HELMET, ACCESSORIES, GLOVES, GOGGLES, HOODS, ETC.	3,900	5,200	1,300	33.3%
	NEW RECRUIT PROTECTIVE CLOTHING (2) GEAR INCLUDES ,HELMETS, BOOTS, GLOVES, HOOD, AND COAT/PANTS.	7,520	7,950	430	5.7%
	PROTECTIVE CLOTHING AND EQUIPMENT - REPLACED ON A 5 YEAR CYCLE- 7 SETS/YR. PROTECTIVE CLOTHING INCLUDES COAT, PANTS, BOOTS.	19,825	22,610	2,785	14.0%
	PROTECTIVE CLOTHING AND SAFETY GEAR FOR FIRE INVESTIGATION TEAM	1,500	300	(1,200)	-80.0%
	Subtotal	38,445	43,260	4,815	12.5%
430175	SUPPLIES - FIRE HOSE				
	REPLACEMENT OF WORN HOSE, HOSE APPLIANCES, TESTING EQUIPMENT, FIRE FOAM AND STORAGE EQUIPMENT	6,500	7,000	500	7.7%
	Subtotal	6,500	7,000	500	7.7%
430176	SUPPLIES - MEDICAL				
	MEDICAL OXYGEN FOR 3 ALS AMBULANCES,2 ALS PUMPERS,2 ALS QUINTS AND FIRE STATION FILL STATION	1,835	3,000	1,165	63.5%
	REPLACEMENT OF DAMAGED OR WORN O2 SENSORS FOR THE ZOLL MONITORS (ONE ANNUALLY)	950	1,100	150	15.8%
	ZOLL BATTERY REPLACEMENT	1,485	1,600	115	7.7%
	CPR EQUIPMENT FOR CPR PROGRAM	1,575		(1,575)	
	MEDICAL SUPPLIES FOR 3 ADVANCED LIFE SUPPORT (ALS) AMBULANCES, 3 ALS PUMPERS, 1 ALS QUINTS, 1 ALS RESCUE SQUAD, STAFF VEHICLES, AND MISC. INVENTORY MANDATED BY IDPH AND REGION X	12,000	12,000	-	0.0%
	AED BATTERY, CABLE AND OTHER MISC. MAINTENANCE/REPLACEMENT	1,600	1,600	-	0.0%
	AMBULANCE JUMP BAG REPLACEMENT OF BAG CELLS	800	800	-	0.0%
	Subtotal	20,245	20,100	(145)	-0.7%
430177	SUPPLIES - EMERGENCY EQUIP.				
	SUPPLIES FOR HAZARDOUS GAS MONITORING EQUIP. MAINTENANCE (IN HOUSE) 8 UNITS	750		(750)	
	SUPPLIES FOR SCBA MAINTENANCE (IN HOUSE)	500	500	-	0.0%
	VEHICLE SMALL TOOLS	500	550	50	10.0%
	SELF CONTAINED BREATHING APPARATUS FACEPIECES FOR NEW EMPLOYEES- OSHA REQUIREMENT	1,000		(1,000)	
	ANNUAL MAINTENANCE OF DRONE EQUIPMENT, TRAINING, UPGRADES, AND MANUFACTURER-RECOMMENDED BATTERY AND BLADE REPLACEMENT	5,000	5,000	-	0.0%
	SUPPLIES FOR HAZARDOUS MATERIALS MITIGATION	500	500	-	0.0%
	PURCHASE OF HYDRANT MARKERS/FLAGS	1,500		(1,500)	
	SUPPLIES FOR TECHNICAL RESCUE EQUIPMENT		1,800	1,800	
	DRYSUITS FOR DIVE TEAM		6,000	6,000	

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Department	FIRE
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
430177	SUPPLIES FOR DIVE TEAM	12,800	11,000	(1,800)	-14.1%
	Subtotal	22,550	25,350	2,800	12.4%
430230	SUPPLIES - OFFICE				
	MISCELLANEOUS OFFICE SUPPLIES	2,000	2,000	-	0.0%
	PRINTING & SHIPPING OF DEPARTMENT MATERIAL	600	600	-	0.0%
	Subtotal	2,600	2,600	-	0.0%
430250	SUPPLIES - OTHER THAN OFFICE				
	HAND TOOLS	300	300	-	0.0%
	HARDWARE AND MATERIALS FOR STATION MAINTENANCE AND REPAIRS	3,700	3,700	-	0.0%
	KITCHEN SUPPLIES	2,000	2,000	-	0.0%
	MATTRESS, BED REPLACEMENT, AND FURNITURE REPLACEMENT	12,000	12,000	-	0.0%
	STATION SUPPLIES (MISC.)	1,000	1,000	-	0.0%
	UPDATED CODE AND LIFE SAFETY CODE BOOKS		1,500	1,500	
	Subtotal	19,000	20,500	1,500	7.9%
430440	MATERIALS - PUBLIC EDUCATION				
	MATERIALS FOR ANNUAL OPEN HOUSE	2,000	2,100	100	5.0%
	MATERIALS TO PROMOTE FIRE SAFETY AND COMMUNITY OUTREACH PROGRAMS	2,500	2,625	125	5.0%
	CPR SUPPLIES FOR CPR PROGRAM		3,510	3,510	
	Subtotal	4,500	8,235	3,735	83.0%
COMMODITIES Total		147,740	162,295	14,555	9.9%
OTHER EXPENSE					
440500	AUTOMOTIVE EXPENSE ALLOCATION				
	DEPARTMENT SHARE OF THE VILLAGE'S AUTOMOTIVE EXPENSE	341,405	356,345	14,940	4.4%
	Subtotal	341,405	356,345	14,940	4.4%
441000	INCIDENTALS				
	INCIDENTAL TRAVEL, MEAL EXPENSES FOR DEPT. SPONSORED MEETINGS AND TRAINING DRILLS, FOOD FOR PERSONNEL ON EXTENDED EMERGENCY RESPONSES AND RETIREMENT/PROMOTION CELEBRATIONS	1,000	1,100	100	10.0%
	Subtotal	1,000	1,100	100	10.0%
442000	TRAINING				
	ADVANCED CARDIAC LIFE SUPPORT/PEDIATRIC ADVANCED LIFE SUPPORT CONTINUING EDUCATION FOR ALL PARAMEDICS	1,000	1,000	-	0.0%
	DIVE TEAM TRAINING TO MAINTAIN 2 DIVERS PER SHIFT, SONAR AND BOAT OPERATORS	4,000	6,000	2,000	50.0%
	FIRE APPARATUS ENGINEER TRAINING AS REQUIRED BY THE OSFM	1,600	2,250	650	40.6%
	FIRE INVESTIGATION TEAM CONTINUING EDUCATION (6) AS REQUIRED BY THE OSFM AND BY MABAS	1,500	1,500	-	0.0%
	FIRE PREVENTION CONTINUING EDUCATION (3) TO MAINTAIN SHIFT LIFE SAFETY INSPECTORS, PUBLIC EDUCATORS, AND JUVENILE FIRE SETTER INTERVENTION SPECIALISTS	1,250	1,250	-	0.0%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Department	FIRE
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
442000	HAZARDOUS MATERIALS TEAM CONTINUING EDUCATION (3) AS REQUIRED BY THE OSFM AND MABAS	1,200	1,200	-	0.0%
	TRAINING FOR ACTING LIEUTENANT CANDIDATES TO ENHANCE OFFICER AND PROFESSIONAL DEVELOPMENT	3,200	3,200	-	0.0%
	TUITION REIMBURSEMENT AS REQUIRED BY CBA	13,500	15,000	1,500	11.1%
	TRAINING FOR ACTING BATTALION CHIEF CANDIDATES TO ENHANCE OFFICER AND PROFESSIONAL DEVELOPMENT	3,000	3,000	-	0.0%
	PARAMEDIC CONTINUING EDUCATION (43) AS REQUIRED BY THE IDPH AND ST. FRANCIS EMS SYSTEM	1,200	1,200	-	0.0%
	MABAS DIVISION 3 NORTH REGION TRAINING WITH WINNETKA, NORTHFIELD, GLENCOE	5,000	5,000	-	0.0%
	GRANT WRITING TRAINING FOR FOUR (4) FIREFIGHTERS	2,600	2,500	(100)	-3.8%
	MABAS DIVISION 3 SPRING TRAINING AT \$200 PER COMPANY	2,400	2,400	-	0.0%
	RECRUIT TRAINING AT FIREFIGHTER ACADEMY-NIPSTA \$3,595 EACH	10,500	7,190	(3,310)	-31.5%
	NEW AND UPDATED LIEUTENANTS PROMOTIONAL READING BOOKS		500	500	
	PARAMEDIC AND EMT SCHOOL TUITION THROUGH OAKTON COLLEGE WITH THE ST FRANCIS MEDICAL SYSTEM		15,000	15,000	
	ILLINOIS FIRE CHIEFS AND STATE CONFERENCES (CHIEF, DEPUTY, AND BC).	5,000	5,250	250	5.0%
	TECHNICAL RESCUE TEAM TRAINING	7,000	7,000	-	0.0%
	Subtotal	63,950	80,440	16,490	25.8%
442000-70506	TRAINING				
	TRAINING - PORT SECURITY GRANT	158,486		(158,486)	
	Subtotal	158,486		(158,486)	
447050	N.I.P.S.T.A. CONTRIBUTION				
	MEMBERSHIP DUES FOR NORTHEASTERN ILLINOIS PUBLIC SAFETY TRAINING ACADEMY (NIPSTA)	7,305	7,305	-	0.0%
	CONTRACTURAL TRAINING OFFICER THROUGH NORTHEASTERN ILLINOIS PUBLIC SAFETY TRAINING ACADEMY (NIPSTA)		35,000	35,000	
	CONTRACTURAL COMMUNITY RESILIENCE SPECIALIST THROUGH NORTHEASTERN ILLINOIS PUBLIC SAFETY TRAINING ACADEMY (NIPSTA)		63,423	63,423	
	Subtotal	7,305	105,728	98,423	1347.3%
447060	M.A.B.A.S. CONTRIBUTION				
	MEMBERSHIP FEE FOR AREA DUES FOR MUTUAL AID RESPONSE AND SHARED EQUIPMENT	5,000	5,000	-	0.0%
	STATE DUES FOR MABAS	500	500	-	0.0%
	Subtotal	5,500	5,500	-	0.0%
448800	RENT - COMMONWEALTH EDISON				
	PAYMENT TO COMED FOR PROPERTY USED BY FIRE STATION #27 FOR PARKING	575	575	-	0.0%
	Subtotal	575	575	-	0.0%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Department	FIRE
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
448950-20025	GEMT REIMBURSEMENT				
	G.E.M.T. DISTRIBUTION	225,000	125,000	(100,000)	-44.4%
	Subtotal	225,000	125,000	(100,000)	-44.4%
OTHER EXPENSE Total		803,221	674,688	(128,533)	-16.0%
CAPITAL OUTLAY					
490600-70575	OTHER EQUIP. - FIRE				
	THERMAL IMAGING CAMERAS (CIP PROJECT)	30,000		(30,000)	
	Subtotal	30,000		(30,000)	
460900-20200	BLDG. IMPROV. - FIRE				
	FIRE STATION RENOVATION AND WORKSPACE STUDY (CIP PROJECT)		55,000	55,000	
	Subtotal		55,000	55,000	
490600-70521	OTHER EQUIP. - FIRE				
	FIRE STATION ALERTING SYSTEM (CIP PROJECT)		60,000	60,000	
	Subtotal		60,000	60,000	
CAPITAL OUTLAY Total		30,000	115,000	85,000	283.3%
DEBT SERVICE EXPENSE					
450045	FIRE TRUCK DEBT REPAYMENT				
	FIRE TRUCK NO INTEREST LOAN REPAYMENT	12,500	12,500	-	0.0%
	Subtotal	12,500	12,500	-	0.0%
DEBT SERVICE EXPENSE Total		12,500	12,500	-	0.0%
CERF ALLOCATION					
448024	CAPITAL EQPT REPL FUND TRSR				
	CAPITAL EQUIPMENT REPLACEMENT FUND TRANSFER	137,810	137,810	-	0.0%
	Subtotal	137,810	137,810	-	0.0%
CERF ALLOCATION Total		137,810	137,810	-	0.0%
Grand Total		8,243,209	8,149,260	(93,949)	-1.1%



BUDGET REQUEST FORM

Department	Fire
Program	Training
Fund	General Fund
Account Name	NIPSTA Contribution
Account Number	11515020-447050
Cost of Request	\$63,423
One-Time or Recurring	Recurring (3-year)

Description of Request	The Fire Department is requesting to enter into a contractual agreement with the Northeastern Illinois Public Safety Training Academy (NIPSTA) to provide a full-time Community Resilience Specialist that will be shared between the Village of Wilmette and the Village of Northbrook.

Justification	The Wilmette Police and Fire Departments currently oversee the Village's Emergency Management duties. Entering into an agreement between Wilmette, Northbrook, and NIPSTA would enhance our community resilience by updating our current Emergency Operations Plan (EOP), Threat Hazard Indemnification and Risk Assessment (THIRA), create a Continuity of Government (COG), and create a Continuity of Operations Plan (COOP). In addition, the Community Resilience Specialist would create lesson plans and required annual training for each community. Sharing a person in this position would also provide the opportunity to work with Northbrook and understand each other's emergency management plans which would allow the sharing of staffing during large scale community emergencies. During large scale emergency management events, the Community Resilience Specialist would also be an advisor to Village staff. The Community Resilience Specialist will be provided through a contractual agreement with NIPSTA and will be an employee of NIPSTA.



BUDGET REQUEST FORM

Department	Fire
Program	Underwater Rescue
Fund	General Fund
Account Name	Supplies – Emergency Equipment
Account Number	11515020-430177
Cost of Request	\$6,000
One-Time or Recurring	One-Time

Description of Request	The Fire Department is requesting the purchase of two (2) DUI Public Safety TLS Dry Suits.

Justification	Within the Fire Department there are personnel trained in both underwater and swift water rescue. These firefighters are outfitted with dry suits that allow for diving in all conditions including underwater and ice. However, sub-surface dry suits are not appropriate for swift water rescue activities. The divers are not issued swift water dry suits, but instead use retired dry suits that are approximately 20 years old. The purchase of two DUI Public Safety TLS Dry Suits allows divers the flexibility of wearing the same dry suit for both swift and sub-surface water rescue. This purchase will outfit two divers with these combination suits allowing an expedited transition from swift water rescue to sub-surface rescue at an incident.



BUDGET REQUEST FORM

Department	Fire
Program	Paramedic and EMT School Tuition
Fund	General Fund
Account Name	Training
Account Number	11515020-442000
Cost of Request	\$15,000
One-Time or Recurring	Recurring (cost depending on number of students)

Description of Request	Requesting \$13,650 for 3 students to complete paramedic school through Oakton Community College at St. Francis Hospital. Also requesting \$1,350 for 1 EMT Student to complete EMT school through Oakton Community College.

Justification	The Wilmette Fire department does not require emergency medical training at the date of hire. This is the standard in the area to remain competitive with the surrounding communities in the hiring process. After completing the fire academy, the employee starts their emergency medical training at the EMT Basic or Paramedic level, depending on the training they have received prior to hire. In 2024, we will have 3 paramedic students and 1 EMT student. This amount varies depending on what level of training a new hire is certified with.

	All Fire department employees are required to be Firefighter/Paramedics.



BUDGET REQUEST FORM

Department	Fire
Program	Self-Contained Breathing Apparatus (SCBA)
Fund	General Fund
Account Name	Maintenance Breathing Equipment
Account Number	11515020-422-420
Cost of Request	\$12,500
One-Time or Recurring	One-Time

Description of Request	The Fire Department is requesting to replace six (6) one-hour SCBA bottles with new one-hour bottles.

Justification	The Wilmette Fire Department utilizes one-hour SCBA bottles for the Dive Rescue Teams surface supplied air system, inflating the rescue Zodiac boat and rescue deployment craft, and the Hazardous Materials Team. One-hour bottles are used for the surface supplied air system, which allows divers to stay under water for an extended period of time with minimal bottle changes because of the larger amount of air available. The Hazardous Materials Team also utilizes these larger bottles but in a different capacity. Team members are fully encapsulated in protective suits and wear structural firefighting SCBA. A one-hour bottle extends working time for team members, which is not as strenuous as structural firefighting but need additional time for assignments. The Zodiac boat has limited space, so a one-hour bottle provides twice as much emergency inflation air while taking the same amount of space as a 1half-hour bottle. Structural firefighting SCBA half-hour bottles are smaller and provide 30 minutes of breathing air. The fire department currently has 71 half-hour SCBA bottles for structural firefighting. The fire department utilizes composite SCBA cylinders which wraps an aluminum alloy liner with carbon fiber that produces a lightweight cylinder that can be filled to a high pressure. SCBA cylinders are hydrostatically tested every five years per industry standards and are unable to be tested

after 15 years of manufacturing. The six bottles will be at their end of service period (15 years) in May of 2024.



BUDGET REQUEST FORM

Department	Fire
Program	Training
Fund	General Fund
Account Name	NIPSTA Contribution
Account Number	11515020-447050
Cost of Request	\$35,000
One-Time or Recurring	Recurring (3-Year)

Description of Request	The Fire Department is requesting to enter into a contractual agreement with the Northeastern Illinois Public Safety Training Academy (NIPSTA) to provide a full-time training officer that will be shared among the Wilmette, Winnetka, Glencoe, and Northfield Fire Departments.

Justification	The Wilmette Fire Department entered into an agreement with the Village of Winnetka to have the ability to train at the Winnetka Fire Department's Training Tower in 2021 after MABAS Division 3 eliminated collaborative training between all 17 fire departments. To replace the division wide training, the Wilmette, Winnetka, Glencoe, and Northfield Fire Departments began training on Saturdays at the Winnetka Training Tower. The collaborative training allows for more effective and efficient training and preparedness among the four departments. The four fire departments' administrative staff discussed the need for a shared training officer to oversee the administrative duties of each of the four department's training department. The responsibility of the training officer would be to create monthly lesson plans for the four department training evolutions at the Winnetka Training Tower, oversee department employee's Office of the State Fire Marshal training records, and create in-house lesson plans tailored to each of the four department's training requirements and needs. The training officer will be provided through a contractual agreement with NIPSTA and will be an employee of NIPSTA.

Police Department



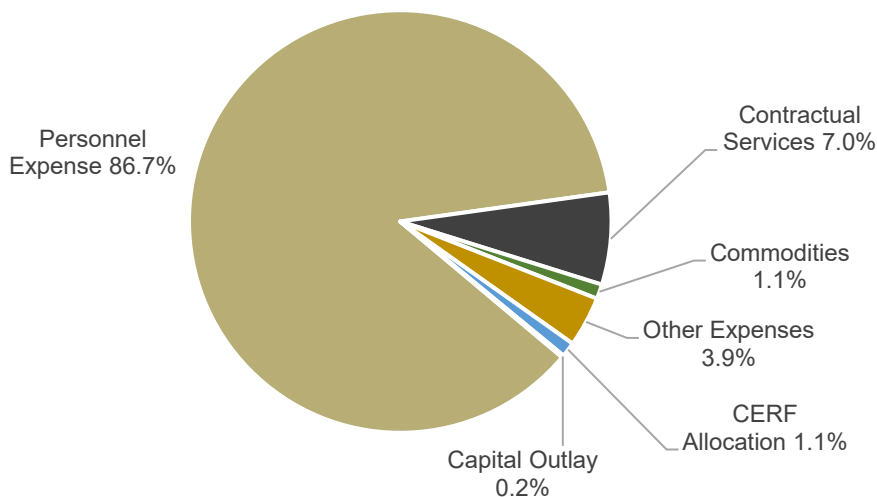
BUDGET SUMMARY

Expense by Program

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Police Operations	6,999,057	7,612,725	8,045,661	7,934,700	8,122,648	76,987
Police Services	897,884	807,264	939,253	871,140	863,639	(75,614)
Police Communications	1,588,015	1,659,026	1,742,084	1,670,460	1,712,680	(29,404)
Crossing Guards	268,763	247,368	345,434	285,440	367,322	21,888
TOTAL BUDGET	9,753,719	10,326,383	11,072,432	10,761,740	11,066,289	(6,143)

Expense by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Personnel Expense	8,747,435	9,142,783	9,645,763	9,412,590	9,592,466	(53,297)
Contractual Services	581,745	639,706	633,839	645,930	778,984	145,145
Commodities	74,330	89,803	112,645	131,900	124,150	11,505
Other Expenses	350,209	404,105	430,390	448,650	426,999	(3,391)
CERF Allocation	-	-	125,690	-	125,690	-
Capital Outlay	-	49,986	124,105	122,670	18,000	(106,105)
TOTAL BUDGET	9,753,719	10,326,383	11,072,432	10,761,740	11,066,289	(6,143)





BUDGET ANALYSIS

Police Operations

Addition of \$100,505 for the continued implementation of the body-worn camera system and \$17,500 for the automatic license plate reader program, which are being moved from the Capital Improvement Program to operations.

Increase of \$5,112 for portable radios due to a contractual increase.

Increase of \$9,505 for uniforms due to increases in the uniform allowance per the Collective Bargaining Unit and increased costs for basic equipment.

Police Services

No significant budgetary changes in 2024.

Communications

Increase of \$10,576 for contract with Red Center for fire dispatch services. This contract cost is based upon the call volume generated by the Village through the joint dispatch service.

Increase of \$17,909 for maintenance and hardware support with AT&T for the Next Generation 9-1-1 system.

Crossing Guards

Addition of \$25,000 to supplement crossing guard services.

Infrastructure

The 2024 Budget also includes \$2 million for design work for a new police station, as included in the Capital Improvement Program.

Police Department



MISSION STATEMENT

We, the members of the Wilmette Police Department, are dedicated to providing impartial law enforcement, community-oriented services and police protection in our Village, while maintaining the highest ethical and professional standards.

VALUES

We believe that law enforcement has its foundation in values. To fulfill our mission, we are committed to:

- Acknowledging our responsibility and accountability to the citizens of Wilmette, our source of authority;
- Performing our duties within the spirit and the letter of our laws and the Constitution;
- Remaining sensitive to human needs and treating each person with respect, compassion and dignity;
- Approaching each situation as unique and responding creatively with empathy and prudent use of discretion;
- Promoting mutual trust between the Department and the citizens and institutions of Wilmette;
- Enhancing safety and a feeling of security for our residents; and
- Fostering a quality work environment that encourages open communication and affords trust, respect and support for each member.

PROGRAMS

Police Operations

• Uniformed Patrol	• Criminal investigations
• Traffic law enforcement	• Parking enforcement
• Juvenile programs	• Community relations
• Crime prevention programs	• School child safety program
• Motor vehicle traffic crash investigation	• Court prosecution of criminal offenders

Police Services

• Records management: computerized and manual record keeping	• Purchase of allocated equipment and contract services



Police Department

- Coordination of budget and capital program
- Prisoner care
- Maintenance of Department and recovered property; evidence storage
- Police social services

Public Safety Communications

- Police and fire communications are staffed 24 hours-a-day to receive emergency and non-emergency police, fire and emergency medical service calls for service;
- Calls for police service are processed and dispatched from the Wilmette Police Department; and
- Calls for fire or emergency medical services are either relayed or transferred to the “Red Center” communications center. Wilmette telecommunications staff is required to monitor all Red Center radio traffic and Wilmette Police Officers respond to every fire or emergency medical service call.

Crossing Guards

- Monitor and review the need for adult crossing guards for schools in coordination with the Transportation Commission.

Police Department



PERSONNEL

The Police department has a total of 69.99 FTE's across its four operational divisions. There is a total of 45 sworn personnel. The 2024 budget retains the temporary over-hire of one additional police personnel for succession planning and adds additional hours for community service officers.

Personnel by Program

	2020	2021	2022	2023	2024
Police Operations	46.80	46.93	47.93	48.96	49.10
Police Services	7.50	7.50	7.50	6.50	6.50
Police Communications	8.75	8.75	8.75	9.56	9.56
Crossing Guards	5.53	5.40	5.40	4.83	4.83
TOTAL FTE's	68.58	68.58	69.58	69.58	69.99

Sworn Personnel

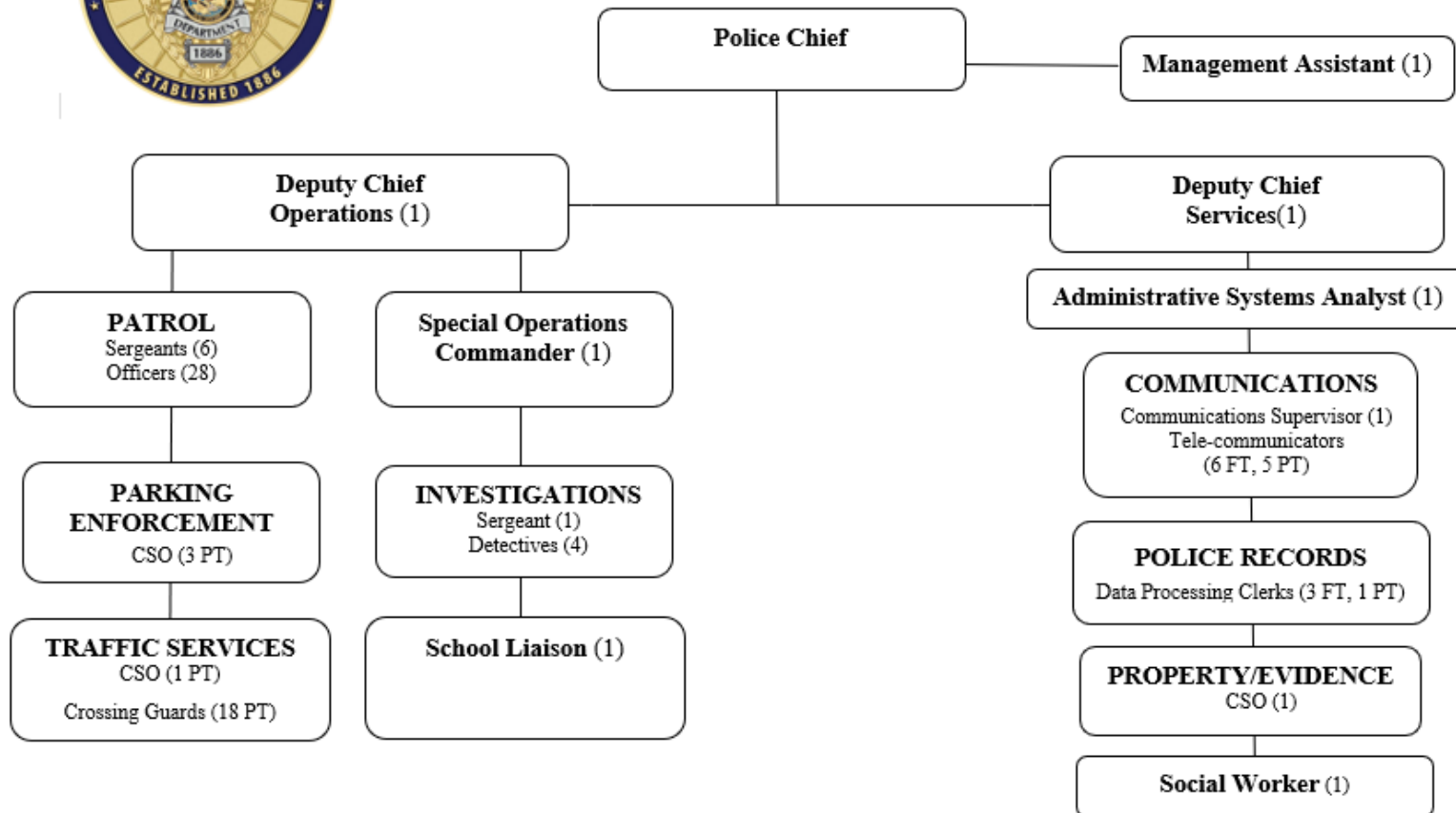
	2020	2021	2022	2023	2024
Sworn Personnel	44.00	44.00	45.00*	45.00*	45.00*
Non-Sworn Personnel	24.58	24.58	24.58	24.58	24.99
TOTAL FTE's	68.58	68.58	69.58	69.58	69.99

**Temporary over-hire of one additional police personnel*

Police Department



POLICE DEPARTMENT ORGANIZATION CHART 2023



Police Department



PERFORMANCE MEASURES

	Goal	2022 Year End	2023				2023 Year End
			Q1	Q2	Q3	Q4	
<u>Calls for Service (CFS)</u>							
Average response time for ALL CFS	<4 min	4:21	4:10	4:35			
Percentage of calls, 4 minutes or less	75%	67%	70%	64%			
Average response time for Emergency calls	<4 min	3:11	4:00	3:48			
<u>Traffic Accidents on Public Roadways</u>							
	<700	591	99	133			

ACTIVITY MEASURES

The National Incident Based Reporting System (NIBRS) was implemented to improve the overall quality of crime data collected by law enforcement. NIBRS captures details on each single crime incident, as well as on separate offenses within the same incident, including information on victims, known offenders, relationships between victims and offenders, arrestees, and property involved in crimes. The Department transitioned to this new reporting system in 2021.

	2020	2021 [†]	2022 [†]	2023
Calls for Service	21,542	17,468	19,214	21,416
Crimes Against Persons ¹	-	-	48	55
Crimes Against Property ²	-	-	452	597
Crimes Against Society ³	-	-	44	47
Part I Offenses ⁴	352	350	-	-
Other Offenses ⁵	526	665	-	-
Traffic Crash Investigations on Private and Public Property	713	367	490	591
Traffic Citations	1,759	793	1,434	1,422
Parking Citations	5,316	3,053	2,953	3,973
Adult Arrests ⁶	318	186	327	350
Juvenile Arrests ⁷	44	29	54	79
DUI Arrests	32	29	52	61

[†] The impact of COVID-19 is evident in the statistics for 2020/2021.

Due to reduced travel, restricted public interactions, and general health & safety concerns, the Department saw a significant decrease in the number of calls for services, as well as certain services rendered.

Footnotes:

Police Department



The National Incident Based Reporting System (NIBRS) classifies crimes into three categories:

- ¹ Crimes Against Persons as defined by the FBI include: murder, aggravated assault, sex offenses, kidnapping, intimidation, simple assault.
- ² Crimes Against Property as defined by the FBI include: arson, bribery, burglary, counterfeiting, damaged property, fraud, motor vehicle theft, robbery, stolen property.
- ³ Crimes Against Society as defined by the FBI include: drug violations, gambling, child pornography, prostitution, weapon law violations.

Uniform Crime Reporting (UCR) Program's traditional Summary Reporting System (SRS) provided an aggregate monthly tally of crimes

- ⁴ Part I Offenses as defined by the FBI include: homicide, criminal sexual assault, armed robbery, robbery, aggravated battery, aggravated assault, burglary, burglary to a motor vehicle, theft, motor vehicle theft, and arson.
- ⁵ Other Offenses includes identity theft, simple battery, simple assault, deception, criminal damage, weapons offenses, sex offenses, offenses involving children, driving under the influence, and disorderly conduct. In 2020, 298 offenses were for ID Theft or Fraud.
- ⁶ Adult arrests include any misdemeanor or felony offense. In June 2016, there was a change in state law, making certain possession of cannabis offenses a civil law violation and no longer criminal.
- ⁷ In June 2016, there was a change in state law, decriminalizing juvenile cannabis offenses. Juveniles continued to be issued civil law citations for possession of cannabis, however, were no longer counted as "arrests" statistically.



OBJECTIVES AND ACCOMPLISHMENTS

Looking Forward: 2024 Objectives

- Continue the planning process for the new police facility project to maintain schedule for 2026-2027 construction.
- Conduct a sworn officer staffing analysis to determine long-term staffing needs.
- Continue further implementation of the Automated License Plate Reader (ALPR) program.
- Conduct lateral and new hire recruitment processes for the position of police officer.
- Conduct citizen survey assessing police services.
- Improve and expand public education and engagement opportunities.
- Conduct active threat training with Village employees.
- Continue to evaluate the resource impact of the BWC program FOIA management and the records division.

Reviewing the Year: 2023 Accomplishments

- Complete the annual accreditation review by the Commission on Accreditation for Law Enforcement Agencies (CALEA). Receive re-accreditation status.
The Department completed its annual accreditation review in May of 2023. This was the first of four annual reviews as the Department seeks its 12th accreditation award in 2026.
- Monitor overtime expense to ensure that the Department operates within the budgeted amount to the greatest extent possible.
The Department has taken measures to manage overtime despite having reduced staffing due to medical leaves and planned and unplanned retirements.
- Refresh and upgrade the 9-1-1 communication center equipment.
Staff performed a complete upgrade of all computer and display systems within the 9-1-1 communications center. Staff will continue roll-out of advanced features.
- Implement Body Worn Camera (BWC) program.
The Department was able to roll out a complete BWC program for all sworn officers as well as an upgraded interoperable in-car mobile video recording system. The program includes a digital evidence solution, updated policy and procedures, as well as a training component for all sworn officers.
- Implement Automated License Plate Reader (ALPR) program.



Police Department

The Department was able to complete installation, training and implementation for the first phase of the ALPR program. The program has proven successful in the initial stage of seven ALPR Cameras installed and the second stage roll out of an additional five ALPR cameras is anticipated in 2024.

- Conduct emergency preparedness training at each Village facility.
This training is scheduled for Q4 of 2023.
- Continue to update the Police Department Policy Manual.
Staff continues to update the policy manual based on best practices and current legislation.

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	GENERAL FUND
Department	POLICE
Program	POLICE OPERATIONS

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
PERSONNEL EXPENSE								
410100	REGULAR WAGES	5,170,115	5,490,110	5,772,883	5,705,880	5,778,083	5,200	0.09%
410200	OVERTIME WAGES	311,455	406,883	300,000	380,000	335,500	35,500	11.83%
410210	OVERTIME WAGES - GRANT FUNDED	9,888	5,354	-	-	-	-	0.00%
415000	EMPLOYEE BENEFITS	969,665	1,027,587	1,074,288	1,029,580	1,090,354	16,066	1.50%
PERSONNEL EXPENSE Total		6,461,123	6,929,934	7,147,171	7,115,460	7,203,937	56,766	0.79%
CONTRACTUAL SERVICES								
420010	MEMBERSHIPS	1,445	2,030	2,260	2,300	2,965	705	31.19%
420020	PROFESSIONAL SERVICES	23,565	43,890	-	17,780	-	-	0.00%
420210	MEDICAL EXAMS	15,400	13,518	24,650	26,030	24,650	-	0.00%
421300	ANIMAL CONTROL & REMOVAL	11,283	14,859	18,000	17,000	18,000	-	0.00%
422400	MAINT.-EQUIPMENT	42,920	29,539	36,980	35,000	149,775	112,795	305.02%
422410	MAINT.-RADIOS	30,893	49,990	36,760	33,900	41,872	5,112	13.91%
428020	TELEPHONE SERVICE - CELLULAR	1,716	2,319	8,300	5,820	8,300	-	0.00%
CONTRACTUAL SERVICES Total		127,222	156,145	126,950	137,830	245,562	118,612	93.43%
COMMODITIES								
430050	UNIFORM EXPENSE	34,835	50,949	50,495	62,100	60,000	9,505	18.82%
430170	SUPPLIES - FIRING RANGE	9,851	13,236	22,200	28,130	24,200	2,000	9.01%
430250	SUPPLIES - OTHER THAN OFFICE	15,138	8,789	20,050	23,030	20,050	-	0.00%
430450	MATERIALS -COMMUNITY RELATIONS	2,875	2,848	4,000	4,380	4,000	-	0.00%
COMMODITIES Total		62,699	75,822	96,745	117,640	108,250	11,505	11.89%
OTHER EXPENSE								
440500	AUTOMOTIVE EXPENSE ALLOCATION	208,150	257,460	256,050	257,290	265,016	8,966	3.50%
441000	INCIDENTALS	4,706	5,740	7,300	9,990	7,800	500	6.85%
442000	TRAINING	46,318	48,721	60,170	54,950	63,985	3,815	6.34%
445500	POLICE SEIZURE EXPENSES	28,094	28,054	20,000	34,460	20,000	-	0.00%
447010	CRIME LAB EXPENSE	41,193	41,193	41,200	44,130	44,128	2,928	7.11%
447030	N.I.P.A.S. CONTRIBUTION	6,205	6,600	26,210	26,210	6,210	(20,000)	-76.31%
447040	MAJOR CRIMES TASK FORCE	5,600	5,600	6,600	6,600	6,600	-	0.00%
447050	N.I.P.S.T.A. CONTRIBUTION	7,747	7,470	7,470	7,470	7,470	-	0.00%
448005	PENSION GEN FUND TRANSFER	-	-	-	-	-	-	0.00%
OTHER EXPENSE Total		348,013	400,838	425,000	441,100	421,209	(3,791)	-0.89%
CAPITAL OUTLAY								
490550	OTHER EQUIP. - POLICE	-	49,986	124,105	122,670	18,000	(106,105)	-85.50%

Village of Wilmette
2024 Budget - Expenses



Fund	GENERAL FUND
Department	POLICE
Program	POLICE OPERATIONS

	2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
CAPITAL OUTLAY Total	-	49,986	124,105	122,670	18,000	(106,105)	-85.50%
CERF ALLOCATION							
448024 CAPITAL EQPT REPL FUND TRSR	-	-	125,690	-	125,690	-	0.00%
CERF ALLOCATION Total	-	-	125,690	-	125,690	-	0.00%
Grand Total	6,999,057	7,612,725	8,045,661	7,934,700	8,122,648	76,987	0.96%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Department	POLICE
Program	POLICE OPERATIONS

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PERSONNEL EXPENSE					
410100	REGULAR WAGES				
	PAYROLL	5,747,883	5,778,083	30,200	0.5%
	SUCCESSION PLANNING	25,000		(25,000)	
	Subtotal	5,772,883	5,778,083	5,200	0.1%
410200	OVERTIME WAGES				
	OVERTIME	300,000	335,500	35,500	11.8%
	Subtotal	300,000	335,500	35,500	11.8%
415000	EMPLOYEE BENEFITS				
	BENEFITS	1,074,288	1,090,354	16,066	1.5%
	Subtotal	1,074,288	1,090,354	16,066	1.5%
PERSONNEL EXPENSE Total		7,147,171	7,203,937	56,766	0.8%
CONTRACTUAL SERVICES					
420010	MEMBERSHIPS				
	ILEAS (IL LAW ENFORCEMENT ALARM SYSTEM)	240	240	-	0.0%
	ILLINOIS ASSOCIATION OF CHIEFS OF POLICE (2)	440	660	220	50.0%
	ILLINOIS PROSECUTORS LLC	220	220	-	0.0%
	INTERNATIONAL ASSOCIATION FOR FINANCIAL CRIMES INVESTIGATORS	160	160	-	0.0%
	NORTHWEST POLICE ACADEMY (1 PER AGENCY)	75	75	-	0.0%
	POLICE EXECUTIVE RESEARCH FORUM	220	440	220	100.0%
	NATIONAL ASSOC OF BUNCO INVESTIGATORS	75	75	-	0.0%
	MID-STATES ORGANIZED CRIME INFORMATION CENTER	200	200	-	0.0%
	INTERNATIONAL ASSOCIATION OF COMPUTER INVESTIGATIVE SPECIALISTS (IACIS)	100	100	-	0.0%
	INTERNATIONAL ASSOCIATION OF CHIEFS OF POLICE (3)	380	570	190	50.0%
	NORTH SUBURBAN ASSOCIATION OF CHIEF'S OF POLICE (3)	150	225	75	50.0%
	Subtotal	2,260	2,965	705	31.2%
420210	MEDICAL EXAMS				
	ANNUAL MEDICAL EVALUATIONS- REQUIRED BY CBA (OBLIGATED UP TO \$20,000)	15,000	15,000	-	0.0%
	PEER SUPPORT WELLNESS PROGRAM - ANNUAL FEE	1,650	1,650	-	0.0%
	MENTAL HEALTH SCREENINGS	8,000	8,000	-	0.0%
	Subtotal	24,650	24,650	-	0.0%
421300	ANIMAL CONTROL & REMOVAL				
	DISPOSAL OF DEAD ANIMALS IN ROAD	4,350	4,350	-	0.0%
	IMPOUNDING OF STRAY DOGS	500	500	-	0.0%
	NUISANCE ANIMAL AND RODENT CONTROL	13,150	13,150	-	0.0%
	Subtotal	18,000	18,000	-	0.0%
422400	MAINT.-EQUIPMENT				
	FIREARMS RANGE CLEANING	900	900	-	0.0%
	IN CAR COMPUTERS (15)	1,000	1,000	-	0.0%
	MAINTENANCE AGREEMENT FOR TYCO DOOR ACCESS CONTROL SYSTEM	1,330	1,330	-	0.0%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Department	POLICE
Program	POLICE OPERATIONS

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
422400	MAINTENANCE OF TRUCK SCALES IN NORTHFIELD	1,500	1,500	-	0.0%
	MISC EQUIPMENT- INTOXILYZER, DIGITAL CAMERAS, VIDEO EQUIPMENT AND PORTABLE BREATH TESTING DEVICES ETC.	500	500	-	0.0%
	POLICE FACILITY VIDEO SURVEILLANCE CAMERAS (14)	500	500	-	0.0%
	POLICE MOUNTAIN BICYCLES (6)	400	400	-	0.0%
	RADAR UNIT REPAIR, TESTING, RECALIBRATION & ANNUAL RECERT AS REQUIRED BY FCC	600	600	-	0.0%
	REPLACEMENT ANALOG SECURITY CAMERAS	2,000	2,000	-	0.0%
	REPLACEMENT RADAR UNITS (2)	3,400	3,400	-	0.0%
	TASER ANNUAL MAINTENANCE	9,800	9,800	-	0.0%
	VILLAGE EMERGENCY WARNING SIRENS (4)	2,540	2,540	-	0.0%
	MAINTENANCE AGREEMENT FOR TYCO STATION CAMERA SYSTEM - ANNUAL RENEWAL	3,920	3,920	-	0.0%
	ONE YEAR DATA SERVICE FOR GPS TRACKERS LIVE VIEW	1,400	1,400	-	0.0%
	WARNING SIREN UPGRADE KIT AND LABOR	5,210		(5,210)	
	IN-CAR CAMERA DVD MAINTENANCE AGREEMENT	1,980	1,980	-	0.0%
	BODY WORN CAMERA/IN-CAR CAMERA/INTERVIEW ROOM MAINTENANCE AGREEMENT		100,505	100,505	
	AUTOMATED LICENSE PLATE READER MAINTENANCE AGREEMENT		17,500	17,500	
	Subtotal	36,980	149,775	112,795	305.0%
422410	MAINT.-RADIOS				
	MAINTENANCE CONTRACT FOR RADIO SYSTEM BASE STATION	7,000	7,000	-	0.0%
	MAINTENANCE OF SIRENS AND PUBLIC ADDRESS SYSTEMS	1,000	1,000	-	0.0%
	MONTHLY SERVICE FEE FOR MOBILE RADIOS AND 3 CONSOLETTES (STARCOM)	5,060	5,060	-	0.0%
	MONTHLY SERVICE FEE FOR PORTABLE RADIOS (STARCOM)	22,440	27,552	5,112	22.8%
	WAVE APP SUBSCRIPTION (7)	1,260	1,260	-	0.0%
	Subtotal	36,760	41,872	5,112	13.9%
428020	TELEPHONE SERVICE - CELLULAR				
	CELL PHONE AND TABLET CHARGES	1,800	1,800	-	0.0%
	13 CELL PHONES FOR EACH SQUAD CAR	6,500	6,500	-	0.0%
	Subtotal	8,300	8,300	-	0.0%
CONTRACTUAL SERVICES Total		126,950	245,562	118,612	93.4%
COMMODITIES					
430050	UNIFORM EXPENSE				
	ADDITIONAL UNIFORMS AND EQUIPMENT FOR NEW OFFICERS (2)	5,120	5,400	280	5.5%
	EMERGENCY REPLACEMENT OF UNIFORM ITEMS DAMAGED OR LOST IN THE LINE OF DUTY	1,000	1,000	-	0.0%
	GILSON PARK TEMPORARY PART TIME SUMMER PERSONNEL 7 @ \$200	1,400	1,400	-	0.0%
	POLICE OFFICER BICYCLE PATROL UNIFORM ITEMS	1,000	1,000	-	0.0%
	RIBBON BARS, AWARDS, MEDALS FOR MERITORIOUS SERVICE	200	200	-	0.0%
	COMMUNITY SERVICE OFFICER UNIFORMS	3,000	3,000	-	0.0%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Department	POLICE
Program	POLICE OPERATIONS

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
430050	BULLET PROOF VEST PARTNERSHIP- 7 REPLACEMENT VESTS IN 2024 (50% FUNDED VIA GRANT)	7,975	8,400	425	5.3%
	ANNUAL UNIFORM EXPENSE AS REQUIRED BY COLLECTIVE BARGAINING AGREEMENT @ \$900 PER OFFICER	30,800	39,600	8,800	28.6%
	Subtotal	50,495	60,000	9,505	18.8%
430170	SUPPLIES - FIRING RANGE				
	BALLISTIC SHIELDS & HELMETS REPLACEMENT	6,000	6,000	-	0.0%
	PEPPERBALL LAUNCHER (1)	1,000	1,000	-	0.0%
	PROVIDES DUTY AND PRACTICE AMMUNITION, AND TRAINING MATERIALS FOR THE NIPAS TEAM	10,000	12,000	2,000	20.0%
	REPLACEMENT OF DEFENSIVE TACTICS SUIT	3,700	3,700	-	0.0%
	POLICE RIFLE REPLACEMENT PROGRAM (1)	1,500	1,500	-	0.0%
	Subtotal	22,200	24,200	2,000	9.0%
430250	SUPPLIES - OTHER THAN OFFICE				
	AUTOMATED EXTERNAL DEFIBRILLATOR (AED) BATTERIES	500	500	-	0.0%
	AUTOMATED EXTERNAL DEFIBRILLATOR (AED) PADS - ADULT	500	500	-	0.0%
	DISPOSAL OF HAZARDOUS MATERIALS	700	700	-	0.0%
	DRUG TEST KITS	250	250	-	0.0%
	EMERGENCY FLARES	500	500	-	0.0%
	EVIDENCE TECHNICIAN SUPPLIES	1,500	1,500	-	0.0%
	HANDHELD TICKET WRITER TICKET ROLLS AND PARKING TICKETS	2,600	2,600	-	0.0%
	INTOXILYZER SUPPLIES	300	300	-	0.0%
	MAJOR TRAFFIC CRASH INVESTIGATION SUPPLIES	200	200	-	0.0%
	OLEO RESIN CAPSICUM (PEPPER SPRAY)	300	300	-	0.0%
	PARKING CONTROL SUPPLIES	300	300	-	0.0%
	REPLACEMENT AEDS	3,000	3,000	-	0.0%
	SUPPLIES FOR FIRST AID KITS THAT ARE MAINTAINED IN EACH POLICE VEHICLE AND IN THE POLICE STATION	500	500	-	0.0%
	WPD OFFICER REFERENCE GUIDES	1,100	1,100	-	0.0%
	FLASHLIGHTS BATTERIES AND BULBS	600	600	-	0.0%
	CRIMINAL LAW AND PROCEDURE HANDBOOK 2022 EDITION (10-12ea @ \$56)	700	700	-	0.0%
	DVDS / RECORDINGS FOR COURT	500	500	-	0.0%
	DRONE MAINTENANCE - BATTERIES AND BLADES	1,000	1,000	-	0.0%
	REPLACING DVR WITH NEW HD CAMERA AND VLP MIC AND OTHER IN CAR VIDEO EQUIPMENT	5,000	5,000	-	0.0%
	Subtotal	20,050	20,050	-	0.0%
430450	MATERIALS -COMMUNITY RELATIONS				
	ITEMS FOR PUBLIC PRESENTATIONS	2,000	2,000	-	0.0%
	TRAFFIC/ BICYCLE SAFETY PROMOTION ITEMS, COMMUNITY ALERTS	600	600	-	0.0%
	CHILD SAFETY / SCHOOL EDUCATION PROGRAM MATERIALS	1,400	1,400	-	0.0%
	Subtotal	4,000	4,000	-	0.0%
COMMODITIES Total		96,745	108,250	11,505	11.9%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Department	POLICE
Program	POLICE OPERATIONS

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
OTHER EXPENSE					
440500	AUTOMOTIVE EXPENSE ALLOCATION				
	DEPARTMENT SHARE OF THE VILLAGE'S AUTOMOTIVE EXPENSE	256,050	265,016	8,966	3.5%
	Subtotal	256,050	265,016	8,966	3.5%
441000	INCIDENTALS				
	ANNUAL OPEN HOUSE COSTS	900	1,000	100	11.1%
	EXPENSES ASSOCIATED WITH MAJOR CASE INVESTIGATION- PHONE STUDIES, COMPUTER STUDIES, ETC	4,600	4,600	-	0.0%
	ILLINOIS SECRETARY OF STATE LICENSE PLATE CHECKS FOR PARKING FINES	400	400	-	0.0%
	MILEAGE, PARKING AND TRAIN FARE FOR TRAINING, SEMINARS, CONFERENCES, MEETINGS, ETC.	600	600	-	0.0%
	REFRESHMENTS FOR LOCAL AND REGIONAL MEETINGS HOSTED BY THE WILMETTE POLICE DEPT.	200	200	-	0.0%
	RETIREMENT PLAQUES, SPECIAL AWARDS, CITIZEN AWARDS	600	1,000	400	66.7%
	Subtotal	7,300	7,800	500	6.8%
442000	TRAINING				
	ANNUAL MEMBERSHIP FOR POLICE TRAINING THROUGH NEMRT	4,370	4,370	-	0.0%
	CONFERENCE TRAINING OUT OF STATE	500	500	-	0.0%
	CONSERVATION CLUB OF KENOSHA -OUTDOOR RANGE	4,000	4,000	-	0.0%
	COURTSMART TRAINING PROGRAM (BOOKS, MONTHLY PUBLICATIONS AND TRAINING SESSIONS)	2,300	2,975	675	29.3%
	EMERGENCY VEHICLE OPERATION COURSE	900	900	-	0.0%
	EMERGENT TRAINING OPPORTUNITIES	450	2,000	1,550	344.4%
	ILLINOIS ASSOCIATION OF CHIEFS OF POLICE CONFERENCE	800	800	-	0.0%
	IN-SERVICE TRAINING	950	950	-	0.0%
	INTERNATIONAL ASSOCIATIONS OF CHIEFS OF POLICE CONFERENCE	1,000	1,000	-	0.0%
	MANAGEMENT TRAINING ILLINOIS ASSOC. CHIEF OF POLICE (3 @ \$200)	600	600	-	0.0%
	TUITION REIMBURSEMENT PER CBA	15,000	15,000	-	0.0%
	ACCIDENT INVESTIGATION	2,400	2,400	-	0.0%
	DIGITAL FORENSIC TRAINING	5,000	5,000	-	0.0%
	POLICE EXECUTIVE RESEARCH FORUM - SENIOR MANAGMENT TRAINING	10,000	10,000	-	0.0%
	NORTHWESTERN SCHOOL OF POLICE STAFF AND COMMAND TUIION FOR ONE SUPERVISOR	4,100	4,100	-	0.0%
	POLICE ACADEMY FOR 2 OFFICERS (\$4,695 EACH)	7,800	9,390	1,590	20.4%
	Subtotal	60,170	63,985	3,815	6.3%
445500	POLICE SEIZURE EXPENSES				
	EQUIPMENT PURCHASES	20,000	20,000	-	0.0%
	Subtotal	20,000	20,000	-	0.0%
447010	CRIME LAB EXPENSE				
	CRIME LAB MEMBERSHIP	38,200	41,128	2,928	7.7%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Department	POLICE
Program	POLICE OPERATIONS

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
447010	MAINTENANCE AGREEMENT	3,000	3,000	-	0.0%
	Subtotal	41,200	44,128	2,928	7.1%
447030	N.I.P.A.S. CONTRIBUTION				
	NIPAS EST ASSESSMENT	4,800	4,800	-	0.0%
	NIPAS MEMBERSHIP ASSESSMENT	400	400	-	0.0%
	NIPAS MOBILE FIELD FORCE AND COMMUNICATIONS ASSESSMENT	1,010	1,010	-	0.0%
	NIPAS CONTRIBUTION-EQUIPMENT REPLACEMENT (NEW MEMBER 5 - 10 YEAR ROTATION)	20,000		(20,000)	
	Subtotal	26,210	6,210	(20,000)	-76.3%
447040	MAJOR CRIMES TASK FORCE				
	REGIONAL TASK FORCES FOR MAJOR INVESTIGATIONS	6,600	6,600	-	0.0%
	Subtotal	6,600	6,600	-	0.0%
447050	N.I.P.S.T.A. CONTRIBUTION				
	MEMBERSHIP DUES FOR THE NORTHEASTERN ILLINOIS PUBLIC SAFETY TRAINING ACADEMY (NIPSTA)	7,470	7,470	-	0.0%
	Subtotal	7,470	7,470	-	0.0%
OTHER EXPENSE Total		425,000	421,209	(3,791)	-0.9%
CAPITAL OUTLAY					
490550-70421	OTHER EQUIP. - POLICE				
	CAMERA SYSTEM (CIP PROJECT)	100,505		(100,505)	
	Subtotal	100,505		(100,505)	
490550-70434	OTHER EQUIP. - POLICE				
	AUTOMATIC LICENSE PLATE READERS (CIP PROJECT)	23,600		(23,600)	
	AUTOMATED LICENSE PLATE READERS (CIP PROJECT)		18,000	18,000	
	Subtotal	23,600	18,000	(5,600)	-23.7%
CAPITAL OUTLAY Total		124,105	18,000	(106,105)	-85.5%
CERF ALLOCATION					
448024	CAPITAL EQPT REPL FUND TRSR				
	CAPITAL EQUIPMENT REPLACEMENT FUND TRANSFER	125,690	125,690	-	0.0%
	Subtotal	125,690	125,690	-	0.0%
CERF ALLOCATION Total		125,690	125,690	-	0.0%
Grand Total		8,045,661	8,122,648	76,987	1.0%



DATE: August 7, 2023

TO: Michael Braiman, Village Manager

FROM: Deputy Chief Michael Robinson

SUBJECT: Budget Justification Memo

Department	Police
Fund	General Fund
Account Number	11414020-422210
Account Name	Uniform Expense

Request

Increase the Uniform Expense account to \$60,000 reflecting an increase of \$9,505.

Background

The 2022-2024 Collective Bargaining Agreement between the Village and the Illinois Council of Police increases the annual individual uniform allowance per officer from \$700 to \$900 starting in 2024. The total impact of this increase increase will be \$8,800.

The Village provides uniforms and basic equipment to each newly hired officer. The cost of equipment and uniforms for new officers has increased by approximately \$140 per officer. The cost to now outfit a new officer is approximately \$2,700.

The Uniform Account typically reflects costs associated with outfitting newly hired sworn officers and currently allocates for two new officers a year.

Justification

The annual uniform allowance is subject to collective bargaining and the cost was previously agreed upon in the 2022-2024 agreement.

It is anticipated that the Village will hire at least five new police officers in 2024 to meet the current allocated staffing number of 44 sworn officers. New officers must be equipped with uniforms and basic equipment such as ballistic vests and duty belts to facilitate their job responsibilities.

Increased manufacture and vendor costs related to materials, labor and freight are reflected in the Village's equipment and uniform cost increases.

Alternative

An alternative to increasing this account would be to budget only for the collective bargaining mandated increase and decline an increase for new hires at the risk of being over budget.



DATE: August 7, 2023

TO: Michael Braiman, Village Manager

FROM: Deputy Chief Michael Robinson

SUBJECT: Budget Justification Memo

Department	Police
Fund	Operating Budget
Account Number	11414020-410200
Account Name	Regular Wages

Request

Increase the Regular Wages account to reflect an increase in 287 more hours for the Part Time Community Service Officer (I).

Background

The Community Service Officer (CSO) is a civilian position within the Police Department tasked with several duties. Primarily the CSO (I) position is responsible for the enforcement of parking regulations within the village. This responsibility includes enforcing parking regulations in the Metra/CTA pay lots, business district, and the village roadways. The CSO is also frequently assisting in covering school crossings for crossing guard vacancies and assisting with the civilian workload at the Department for assignments including acting as the Circuit Court and Village courier.

There are three CSO (I) part time positions and their workload cover the identified time periods where parking enforcement is critical.

Justification

The need for a consistent parking enforcement presence to cover business hours has

increased. The popular beach front, business district, and heavily utilized commuter lots require a significant parking control program. Increased Village special events and the parking challenges involving sporting events at Northwestern University also place a demand on parking enforcement and the use of CSOs. New technology has also been purchased that will allow for the increased enforcement of time zone violations in the business district.

Additionally, if a CSO is not available to cover parking control calls as well as vacant school guard crossing, it necessitates a sworn officer handling these events subsequently reducing their availability for other police calls. There has been an increase in crossing guard vacancies in the last several years. These increased vacancies have forced additional personnel hours to be dedicated to cover these crossings. An increase in the hours allotted for the CSO workload would allow for a more appropriate response to parking enforcement and nonemergency police business.

Alternative

The alternative to increasing the CSO hours would be to maintain status quo and rely on sworn personnel to handle more parking and nonemergency calls.



DATE: August 7, 2023

TO: Michael Braiman, Village Manager

FROM: Deputy Chief Michael Robinson

SUBJECT: Budget Justification Memo

Department	Police
Fund	General Fund
Account Number	11414020-422210
Account Name	Maintenance - Radios

Request

Request to Increase the Maintenance – Radios account to \$41,872 reflecting an increase of \$5,112.

Background

On September 26, 2017, the Village Board approved a contract with Motorola Inc. for the purchase of new digital police radios. This purchase was necessitated by the Federal Commerce Commission mandating, all public safety agencies vacate their radio frequencies. At that time the State of Illinois and the Illinois State Police contracted with Motorola Solutions, Inc. to provide radio services known as STARCOM-21 to Illinois public safety agencies. On June 12, 2018, the Village Board approved a contract with Motorola Solutions for the implementation and leasing of the STARCOM-21 communication platform and radio system.

This contract was in effect and automatically renewed until July of 2023 when Motorola Solutions notified the Village that a new pricing structure negotiated with the State of Illinois would be going into effect and a ten-year contract was proposed to reflect these increases.

The contract agreement for the new pricing reflects an increase of \$5,112 for 2024 and was approved by the Village Board on July 25, 2023.

Justification

STARCOM21 is the interoperable, digital, trunked statewide voice radio communications network. This network is owned and operated by Motorola Solutions, Inc. and leased back to the State of Illinois for its use. STARCOM21 is the emergency radio communications platform used by the State, County and all surrounding police departments. This interoperability with all neighboring communities and counties for emergency services and is critical for mutual aid response and multijurisdictional communications. .

Alternative

There is no alternative solution without jeopardizing emergency communications and public safety responsibilities.



BUDGET REQUEST FORM

Department	Police
Program	Operations
Fund	General Fund
Account Name	Maintenance - Equipment
Account Number	11414020-422400
Cost of Request	\$17,500
One-Time or Recurring	Recurring

Description of Request	To move the expenditures for the Automated License Plate Reader (ALPR) from the Capital Investment Program to the Police Operating Budget.

Justification	The project was reviewed and approved by the Public Safety Committee and the Village Board in 2022. Seven of the eight approved cameras have been installed in 2023. The final camera is delayed due to a Cook County permit application process, which has stalled at the County level. The eighth camera is not being billed until it is installed while the seven installed cameras have all been funded. The second phase of five cameras is scheduled to be installed in 2024, the third phase is five cameras in 2025, and the final phase is four cameras in 2026.

The below chart shows the cost breakdown years one (project start) through year five (all installations completed). The lease fee is the recurring charge that is being requested to move to the operating budget. This is the recurring fee for the operation of the cameras and is \$2,500 per camera per year. The chart has been updated to reflect the moving of the approved 8th camera for Year 1 into the installation cycle of Year 2.

	Year 1	Year 2	Year 3	Year 4	Year 5
Camera Cost	17,500	15,000	12,500	10,000	-
Install Cost	3,150	3,000	2,150	1,400	-
Lease Fees	-	17,500	32,500	45,000	55,000
Totals	\$20,650	\$35,500	\$47,150	\$56,400	\$55,000

The Village Board approved this project and the recurring expenditure should be moved to the operating budget of the police department.



BUDGET REQUEST FORM

Department	Police
Program	Body Worn Cameras
Fund	General Fund
Account Name	Maintenance – Equipment
Account Number	11414020-422400
Cost of Request	\$100,505
One-Time or Recurring	Recurring

Description of Request	To move the expenditures for the Body Worn Camera (BWC), In Car Camera, and Interview Room Cameras from the Capital Investment Program to the Police Operating Budget.

Justification	The BWC, In Car Camera, and Interview Room Camera program and systems were submitted in the 2023 CIP proposal. It was subsequently approved by the Village Board and a five-year contract was approved in December of 2022. The equipment and program were implemented in early 2023 and the continuation of the program is critical to maintain service levels and compliance with State of Illinois mandates. The camera program includes the purchase of the following equipment: 44 BWC's, 11 in-car units, 1 interview camera, and

charging docks for the BWCs. In addition to the hardware purchase, the recommended contract includes software, licensing, installation, training, a redaction program, supervisor review module, and unlimited secure digital evidence storage. Also included is hardware replacement for all BWC's and docking stations at 2.5 and 5 years which is the recommended replacement schedule. Below is a breakdown of the projected costs associated with this contract.

	Annual Cost	Total 5-Year Cost
BWC	\$69,220	\$346,100
Fleet In-Car Cameras	\$27,455	\$137,275
Interview Camera	\$3,830	\$19,150
TOTAL	\$100,505	\$502,252

This is a Village Board approved recurring expenditure and should be moved to the operating budget of the police department.

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	GENERAL FUND
Department	POLICE
Program	POLICE SERVICES

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
PERSONNEL EXPENSE								
410100	REGULAR WAGES	601,671	558,416	644,817	604,530	600,038	(44,779)	-6.94%
410200	OVERTIME WAGES	-	-	300	2,140	600	300	100.00%
415000	EMPLOYEE BENEFITS	253,801	205,272	242,286	214,430	209,311	(32,975)	-13.61%
PERSONNEL EXPENSE Total		855,472	763,688	887,403	821,100	809,949	(77,454)	-8.73%
CONTRACTUAL SERVICES								
420010	MEMBERSHIPS	472	364	485	490	485	-	0.00%
420020	PROFESSIONAL SERVICES	18,268	21,897	21,675	21,680	23,715	2,040	9.41%
420040	LEASE / PURCHASE COPIER	4,118	4,174	6,100	4,470	6,100	-	0.00%
422000	MAINT.-OFFICE EQUIPMENT	-	360	500	400	500	-	0.00%
426000	RE-ACCREDITATION EXPENSE	4,695	1,067	5,600	4,700	5,600	-	0.00%
426100	L.E.A.D.S./P.I.M.S. PROGRAM	-	-	-	-	-	-	0.00%
426200	POLICE GRANT PROF. SERVICES	-	-	1,500	1,500	1,500	-	0.00%
426300	VEHICLE TOWING SERVICE	525	401	800	800	800	-	0.00%
428020	TELEPHONE SERVICE - CELLULAR	2,516	2,197	1,900	1,900	1,700	(200)	-10.53%
428300	LIVESCAN COMMUNICATIONS LINE	-	-	-	-	-	-	0.00%
CONTRACTUAL SERVICES Total		30,594	30,460	38,560	35,940	40,400	1,840	4.77%
COMMODITIES								
430050	UNIFORM EXPENSE	218	32	400	400	400	-	0.00%
430230	SUPPLIES - OFFICE	8,163	8,629	8,000	6,500	8,000	-	0.00%
430250	SUPPLIES - OTHER THAN OFFICE	1,899	1,788	2,000	2,300	2,000	-	0.00%
COMMODITIES Total		10,280	10,449	10,400	9,200	10,400	-	0.00%
OTHER EXPENSE								
441000	INCIDENTALS	180	285	300	1,690	300	-	0.00%
442000	TRAINING	280	1,359	1,090	1,640	1,090	-	0.00%
445000	CARE OF PRISONERS	1,078	1,023	1,500	1,570	1,500	-	0.00%
OTHER EXPENSE Total		1,538	2,667	2,890	4,900	2,890	-	0.00%
Grand Total		897,884	807,264	939,253	871,140	863,639	(75,614)	-8.05%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Department	POLICE
Program	POLICE SERVICES

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PERSONNEL EXPENSE					
410100	REGULAR WAGES				
	PAYROLL	644,817	600,038	(44,779)	-6.9%
	Subtotal	644,817	600,038	(44,779)	-6.9%
410200	OVERTIME WAGES				
	OVERTIME	300	600	300	100.0%
	Subtotal	300	600	300	100.0%
415000	EMPLOYEE BENEFITS				
	BENEFITS	242,286	209,311	(32,975)	-13.6%
	Subtotal	242,286	209,311	(32,975)	-13.6%
PERSONNEL EXPENSE Total		887,403	809,949	(77,454)	-8.7%
CONTRACTUAL SERVICES					
420010	MEMBERSHIPS				
	AMERICAN COUNSELING ASSOCIATION	190	190	-	0.0%
	ASSOCIATION OF POLICE SOCIAL WORKERS	75	75	-	0.0%
	ILLINOIS DEPARTMENT OF REGISTRATION (LICENSING)	120	120	-	0.0%
	ILLINOIS POLICE ACCREDITATION COALITION (IPAC)	100	100	-	0.0%
	Subtotal	485	485	-	0.0%
420020	PROFESSIONAL SERVICES				
	ANNUAL RANGE CLEANING AND VACUUMING	900	900	-	0.0%
	BARCODE EVIDENCE ANALYSIS STATISTICS AND TRACKING (BEAST) 2 LICENSES	2,850	2,850	-	0.0%
	CELLEBRITE ANNUAL SOFTWARE UPDATES	4,500	6,540	2,040	45.3%
	CRITICAL RESEARCH INVESTIGATION SOFTWARE ANNUAL FEE (INVESTIGATIONS)	550	550	-	0.0%
	LEADSONLINE (INVESTIGATIVE SOFTWARE)	2,635	2,635	-	0.0%
	MONTHLY FEE FOR ASSISTING WPD W/CRIMINAL INVESTIGATIONS AND BACKGROUND INVESTIGATIONS	5,640	5,640	-	0.0%
	REGULAR CLINICAL CONSULTATION AND AS NEEDED, LEGAL CONSULTS PROVIDED FOR SOCIAL SERVICES	1,600	1,600	-	0.0%
	TRANSPORTATION OF DECEASED TO COOK COUNTY MEDICAL EXAMINER FOR AUTOPSY	3,000	3,000	-	0.0%
	Subtotal	21,675	23,715	2,040	9.4%
420040	LEASE / PURCHASE COPIER				
	COPY MACHINE LEASE	6,100	6,100	-	0.0%
	Subtotal	6,100	6,100	-	0.0%
422000	MAINT.-OFFICE EQUIPMENT				
	OTHER OFFICE EQUIPMENT MAINTENANCE INCLUDING LARGE ELECTRONIC FILE CABINETS, PAPER SHREDDERS, ETC.	300	300	-	0.0%
	TIME AND NUMBER STAMPING UNIT MAINTENANCE (BACK-UP IN EVENT OF A CAD FAILURE)	200	200	-	0.0%
	Subtotal	500	500	-	0.0%
426000	RE-ACCREDITATION EXPENSE				

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Department	POLICE
Program	POLICE SERVICES

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
426000	ANNUAL FEE FOR COMMISSION ON ACCREDITATION FOR LAW ENFORCEMENT AGENCIES, INC (CALEA)	5,600	5,600	-	0.0%
	Subtotal	5,600	5,600	-	0.0%
426200	POLICE GRANT PROF. SERVICES				
	ALCOHOL & TOBACCO ENFORCEMENT PROGRAM- IL LIQUOR CONTROL COMMISSION (FUNDS RECOUPED)	1,500	1,500	-	0.0%
	Subtotal	1,500	1,500	-	0.0%
426300	VEHICLE TOWING SERVICE				
	TOWING VEHICLES AT THE VILLAGE'S EXPENSE	800	800	-	0.0%
	Subtotal	800	800	-	0.0%
428020	TELEPHONE SERVICE - CELLULAR				
	CELL PHONE AND TABLET CHARGES	1,900	1,700	(200)	-10.5%
	Subtotal	1,900	1,700	(200)	-10.5%
CONTRACTUAL SERVICES Total		38,560	40,400	1,840	4.8%
COMMODITIES					
430050	UNIFORM EXPENSE				
	DATA ENTRY OPERATORS	400	400	-	0.0%
	Subtotal	400	400	-	0.0%
430230	SUPPLIES - OFFICE				
	CASH REGISTER RECEIPTS, CONSUMABLES FOR LIVSCAN AND SIMILAR SUPPLIES	500	500	-	0.0%
	COMPUTER, FAX, PRINTER AND MISC. SUPPLIES	1,000	1,000	-	0.0%
	MISC. OFFICE SUPPLIES SUCH AS PENCILS, PENS, MARKERS, FILE FOLDERS, INK PADS, MESSAGE PADS ETC.	1,000	1,000	-	0.0%
	PAPER STOCK FOR THE COPY MACHINE, PRINTING OF FORMS AND PAMPHLETS	1,700	1,700	-	0.0%
	PRINTING AND FORM PREPARATION CHARGES INCLUDING; LAYOUT, ART WORK, AND FIELD REPORTS	1,200	1,200	-	0.0%
	PROFESSIONAL PRINTING OF MISC. FORMS	1,400	1,400	-	0.0%
	SUPPLIES FOR DATA PROCESSING AND DIGITAL FORENSICS	1,200	1,200	-	0.0%
	Subtotal	8,000	8,000	-	0.0%
430250	SUPPLIES - OTHER THAN OFFICE				
	MISC SUPPLIES FOR SQUAD CARS INCLUDING CRIME SCENE TAPE, BLANKETS, TRAFFIC VESTS ETC.	500	500	-	0.0%
	PHOTOGRAPHIC SUPPLIES, DUPLICATE PHOTOGRAPHS FOR COURT, DVDS FOR COURT, BIKE STICKERS	1,500	1,500	-	0.0%
	Subtotal	2,000	2,000	-	0.0%
COMMODITIES Total		10,400	10,400	-	0.0%
OTHER EXPENSE					
441000	INCIDENTALS				
	OTHER INCIDENTALS	300	300	-	0.0%
	Subtotal	300	300	-	0.0%
442000	TRAINING				
	ADMINISTRATION MANAGER TRAINING	300	300	-	0.0%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Department	POLICE
Program	POLICE SERVICES

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
442000	SOCIAL WORKER IN SERVICE TRAINING: BOOKS AND MANUALS	140	140	-	0.0%
	SOCIAL WORKER IN SERVICE TRAINING: RELEVANT TO COUNSELING OR CRISIS AND TRAUMA INTERVENTION	350	350	-	0.0%
	RECORDS MANAGEMENT - RECORDS RETENTION	200	200	-	0.0%
	CALEA ACCREDITATION MANAGER TRAINING	100	100	-	0.0%
	Subtotal	1,090	1,090	-	0.0%
445000	CARE OF PRISONERS				
	FUNDS FOR PROPER MEDICAL CARE, FOOD, MEDICAL SUPPLIES AND BLOOD/URINE TESTS FOR PRISONERS	1,500	1,500	-	0.0%
	Subtotal	1,500	1,500	-	0.0%
OTHER EXPENSE Total		2,890	2,890	-	0.0%
Grand Total		939,253	863,639	(75,614)	-8.1%

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	GENERAL FUND
Department	POLICE
Program	PUBLIC SAFETY COMMUNICATIONS

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
PERSONNEL EXPENSE								
410100	REGULAR WAGES	790,850	840,012	910,259	848,400	893,470	(16,789)	-1.84%
410200	OVERTIME WAGES	62,623	70,159	64,000	74,170	60,000	(4,000)	-6.25%
415000	EMPLOYEE BENEFITS	308,785	292,436	292,996	269,520	284,288	(8,708)	-2.97%
PERSONNEL EXPENSE Total		1,162,258	1,202,607	1,267,255	1,192,090	1,237,758	(29,497)	-2.33%
CONTRACTUAL SERVICES								
420010	MEMBERSHIPS	181	96	170	240	200	30	17.65%
420020	PROFESSIONAL SERVICES	300,082	288,106	286,605	286,250	297,186	10,581	3.69%
421510	CONTRACTUAL SOFTWARE SUPPORT	81,524	95,782	113,867	113,870	103,440	(10,427)	-9.16%
421520	CONTRACTUAL INTERNET EXPENSE	-	-	18,400	18,400	-	(18,400)	-100.00%
422000	MAINT.-OFFICE EQUIPMENT	6,181	6,810	6,200	6,200	6,200	-	0.00%
422300	MAINT.-E-911 SYSTEM	11,126	37,507	21,112	21,110	39,021	17,909	84.83%
422600	NORCOM NETWORK EXPENSE	-	-	-	-	-	-	0.00%
426110	IWIN PROGRAM	7,617	8,252	8,000	8,000	8,000	-	0.00%
428105	COMPUTER COMMUNICATIONS - CAD	17,218	16,548	13,975	18,090	13,975	-	0.00%
CONTRACTUAL SERVICES Total		423,929	453,101	468,329	472,160	468,022	(307)	-0.07%
COMMODITIES								
430050	UNIFORM EXPENSE	1,170	2,718	4,000	3,560	4,000	-	0.00%
COMMODITIES Total		1,170	2,718	4,000	3,560	4,000	-	0.00%
OTHER EXPENSE								
441000	INCIDENTALS	22	45	200	350	200	-	0.00%
442000	TRAINING	636	555	2,300	2,300	2,700	400	17.39%
OTHER EXPENSE Total		658	600	2,500	2,650	2,900	400	16.00%
Grand Total		1,588,015	1,659,026	1,742,084	1,670,460	1,712,680	(29,404)	-1.69%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Department	POLICE
Program	PUBLIC SAFETY COMMUNICATIONS

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PERSONNEL EXPENSE					
410100	REGULAR WAGES				
	PAYROLL	910,259	893,470	(16,789)	-1.8%
	Subtotal	910,259	893,470	(16,789)	-1.8%
410200	OVERTIME WAGES				
	OVERTIME	64,000	60,000	(4,000)	-6.3%
	Subtotal	64,000	60,000	(4,000)	-6.3%
415000	EMPLOYEE BENEFITS				
	BENEFITS	292,996	284,288	(8,708)	-3.0%
	Subtotal	292,996	284,288	(8,708)	-3.0%
PERSONNEL EXPENSE Total		1,267,255	1,237,758	(29,497)	-2.3%
CONTRACTUAL SERVICES					
420010	MEMBERSHIPS				
	ACUTE CARE EDUCATION SYSTEMS INC. (AED INSTRUCTOR CERTIFICATION)	75	75	-	0.0%
	INTERNATIONAL ASSOCIATION OF PUBLIC SAFETY COMMUNICATIONS OFFICIALS	95	125	30	31.6%
	Subtotal	170	200	30	17.6%
420020	PROFESSIONAL SERVICES				
	SMART 911 SUBSCRIPTION	8,200	8,200	-	0.0%
	WEATHERTAP.COM SUBSCRIPTION. REAL TIME RADAR FOR COMMUNICATIONS	100	105	5	5.0%
	Subtotal	8,300	8,305	5	0.1%
420020-20021	PROFESSIONAL SERVICES				
	CONTRACT WITH RED CENTER FOR FIRE DISPATCH- BASED ON CALLS FOR SERVICE BILLED MONTHLY	278,305	288,881	10,576	3.8%
	Subtotal	278,305	288,881	10,576	3.8%
421510	CONTRACTUAL SOFTWARE SUPPORT				
	CONTRACT WITH GLENVIEW / NEW WORLD FOR ANNUAL MAINTENANCE OF THE COMPUTER AIDED DISPATCH	105,391	93,120	(12,271)	-11.6%
	E-CHALK TIME ZONE MODULE		1,844	1,844	
	Subtotal	105,391	94,964	(10,427)	-9.9%
421510-70450	CONTRACTUAL SOFTWARE SUPPORT				
	9-1-1 MAINTENANCE AGREEMENT	8,476	8,476	(0)	0.0%
	Subtotal	8,476	8,476	(0)	0.0%
421520	CONTRACTUAL INTERNET EXPENSE				
	FIBER INTERNET CIRCUIT AT POLICE STATION.	18,400		(18,400)	
	Subtotal	18,400		(18,400)	
422000	MAINT.-OFFICE EQUIPMENT				
	SERVICE AGREEMENT FOR 3 POSITION RADIO CONSOLES	6,200	6,200	-	0.0%
	Subtotal	6,200	6,200	-	0.0%
422300	MAINT.-E-911 SYSTEM				
	AT&T ANNUAL MAINT PLAN FOR 911 SYSTEM (FIVE YEAR FIXED)	12,962	30,871	17,909	138.2%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Department	POLICE
Program	PUBLIC SAFETY COMMUNICATIONS

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
422300	ICC DATABASE MAINTENANCE COSTS	3,150	3,150	-	0.0%
	LOW VOLTAGE- TELEPHONE LINES	5,000	5,000	-	0.0%
	Subtotal	21,112	39,021	17,909	84.8%
426110	IWIN PROGRAM				
	I.W.I.N. / CAD MOBILE PROGRAM-MAINTENANCE AND SUBSCRIBER FEE FOR 14 UNITS & INVESTIGATION COMPUTERS	8,000	8,000	-	0.0%
	Subtotal	8,000	8,000	-	0.0%
428105	COMPUTER COMMUNICATIONS - CAD				
	POLICE WAN EXPENSE PLUS FIBER CONNECTION TO GLENVIEW	13,975	13,975	-	0.0%
	Subtotal	13,975	13,975	-	0.0%
CONTRACTUAL SERVICES Total		468,329	468,022	(307)	-0.1%
COMMODITIES					
430050	UNIFORM EXPENSE				
	COMMUNICATIONS SUPERVISOR	500	500	-	0.0%
	TELECOMMUNICATORS SIX FT AND FIVE PT	3,500	3,500	-	0.0%
	Subtotal	4,000	4,000	-	0.0%
COMMODITIES Total		4,000	4,000	-	0.0%
OTHER EXPENSE					
441000	INCIDENTALS				
	MISC. ITEMS UTILIZED BY THE COMMUNICATIONS STAFF IN DAY-TO- DAY OPERATION FOR THE CENTER	200	200	-	0.0%
	Subtotal	200	200	-	0.0%
442000	TRAINING				
	ANNUAL NATIONAL EMERGENCY NUMBER ASSOCIATION (NENA) CONFERENCE SPRINGFIELD, IL TRAVEL AND TRAINING	800	1,200	400	50.0%
	RECERTIFICATIONS	1,500	1,500	-	0.0%
	Subtotal	2,300	2,700	400	17.4%
OTHER EXPENSE Total		2,500	2,900	400	16.0%
Grand Total		1,742,084	1,712,680	(29,404)	-1.7%



DATE: August 7, 2023

TO: Michael Braiman, Village Manager

FROM: Deputy Chief Michael Robinson

SUBJECT: Budget Justification Memo

Department	Police
Fund	General Fund
Account Number	11434020-422300
Account Name	Maintenance – E-911 System

Request

Request to Increase the Maintenance – E-911 System account to \$30,871 reflecting an increase of \$17,909.

Background

In 2014, purchased the existing E911 hardware and software used in the dispatching center. The Village signed a 5-year agreement for hardware and software support services with AT&T; the original agreement expired in May 2019.

A Village and AT&T contract extension was approved by the Village Board in March 2020 that provided the services through May 2021.

In 2021, the Village Board approved a contract with AT&T to upgrade and configure the current 9-1-1 telephone system to function on the Next Generation 9-1-1 (NG911) network. The transition to the NG 911 system is a state mandated project, in which the timeline is driven by the State of Illinois. The new NG911 platform allows for the ability to accurately locate wireless and VoIP (Voice over Internet Protocol) calls, receive text messages, or images/video.

In 2021, the Village Board also approved a contract with AT&T to provide annual hardware and software maintenance of the newly installed NG911 system. This contract was five-year agreement with a credit issued for the first year (2022) for hardware maintenance.

The NG911 system is currently being used to accurately locate wireless and VoIP (Voice over Internet Protocol) calls and engage in text message exchanges with 911 callers. Image and Video messaging is being rolled out on a State of Illinois dictated timeline.

Justification

The NG911 system is operational and requires maintenance and hardware support. The requested increase in this account reflects the Village Board approved contract hardware and software maintenance.

Alternative

There is no alternative solution as this contract has been executed.

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	GENERAL FUND
Department	POLICE
Program	POLICE - CROSSING GUARDS

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
PERSONNEL EXPENSE								
410100	REGULAR WAGES	248,037	227,334	317,403	262,000	314,532	(2,871)	-0.90%
415000	EMPLOYEE BENEFITS	20,545	19,220	26,531	21,940	26,290	(241)	-0.91%
PERSONNEL EXPENSE Total		268,582	246,554	343,934	283,940	340,822	(3,112)	-0.90%
CONTRACTUAL SERVICES								
420020	PROFESSIONAL SERVICES	-	-	-	-	25,000	25,000	0.00%
CONTRACTUAL SERVICES Total		-	-	-	-	25,000	25,000	0.00%
COMMODITIES								
430050	UNIFORM EXPENSE	181	692	1,000	1,000	1,000	-	0.00%
430250	SUPPLIES - OTHER THAN OFFICE	-	122	500	500	500	-	0.00%
COMMODITIES Total		181	814	1,500	1,500	1,500	-	0.00%
Grand Total		268,763	247,368	345,434	285,440	367,322	21,888	6.34%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Department	POLICE
Program	POLICE - CROSSING GUARDS

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PERSONNEL EXPENSE					
410100	REGULAR WAGES				
	PAYROLL	317,403	314,532	(2,871)	-0.9%
	Subtotal	317,403	314,532	(2,871)	-0.9%
415000	EMPLOYEE BENEFITS				
	BENEFITS	26,531	26,290	(241)	-0.9%
	Subtotal	26,531	26,290	(241)	-0.9%
PERSONNEL EXPENSE Total		343,934	340,822	(3,112)	-0.9%
CONTRACTUAL SERVICES					
420020	PROFESSIONAL SERVICES				
	SUPPLEMENTARY CROSSING GUARD CONTRACTUAL SERVICES		25,000	25,000	
	Subtotal		25,000	25,000	
CONTRACTUAL SERVICES Total			25,000	25,000	
COMMODITIES					
430050	UNIFORM EXPENSE				
	RAINCOATS, ORANGE SAFETY GLOVES AND OTHER HIGH VISIBILITY CLOTHING	1,000	1,000	-	0.0%
	Subtotal	1,000	1,000	-	0.0%
430250	SUPPLIES - OTHER THAN OFFICE				
	PROVIDES HAND HELD STOP SIGNS, TRAFFIC VESTS AND NARROWCADES	500	500	-	0.0%
	Subtotal	500	500	-	0.0%
COMMODITIES Total		1,500	1,500	-	0.0%
Grand Total		345,434	367,322	21,888	6.3%



DATE: August 7, 2023

TO: Michael Braiman, Village Manager

FROM: Deputy Chief Michael Robinson

SUBJECT: Budget Justification Memo

Department	Police
Fund	General Fund
Account Number	11454020-420020
Account Name	PROFESSIONAL SERVICES

Request

Request an addition to the professional services account to \$25,000.

Background

The Village typically maintains 17 crossing guards, plus one substitute guard, to cover 17 intersections along the walking routes to Wilmette schools to ensure the safe passage of children to and from school. The supervision, scheduling, coordination with the school districts, and the hiring of these crossing guards is managed by the Police Department. Despite varied and creative recruitment efforts over the last few years, the Police Department has experienced increased difficulty with recruiting and retaining qualified crossing guards. Currently, there are only 15 part-time civilian crossing guards working due to resignations or long-term illness, leaving two vacant crossings. The substitute crossing guard is able to cover some of the required shifts, but they prefer not to work in colder temperatures.

There were 58 absences between January 2023 and October 2023, 34 of which needed to be covered by police personnel. These staffing issues have become especially acute

during the 2022-2023 and 2023-2024 school years, as the Village has been unable to fill vacant crossing guard positions, which is requiring the Police Department to regularly assign on-duty Parking Officers or Sworn Police to cover school crossings. These scheduled/unscheduled crossing guard absences take officers and supervisors away from their regular duties. This staffing structure has continued to increase Wilmette's cost of providing school crossing guards, and more concerning, can affect the ability of officers to respond to other emergency situations.

Justification

The status quo arrangement is not sustainable. Therefore, staff researched the option of entering into a professional service agreement, whereby the Village would engage a vendor to manage and staff the program for the 2023-2024 school year and beyond.

Police Department staff has explored the cost of area crossing guard management programs utilized by neighboring jurisdictions and found the full year expense for comparable services to be near \$50,000. The proposed initial cost would be \$25,000 for the fall of 2024. While the costs for an outside solution are not insubstantial, there are a number of positive attributes of a professional services agreement, including:

- The current crossing guards will be given opportunity to seek employment with the new vendor.
- Using outsourced crossing guards would allow Wilmette Police staff to remain focused on primary responsibilities (which includes attentiveness to school security).
- Eliminate the cost of providing on-duty staff to cover school crossings.
- The vendor will manage the entire program (with oversight from the Police Department) and be responsible for recruiting, hiring, background checks, training, managing payroll, automated scheduling, evaluations, providing equipment and substitute personnel when necessary.
- The vendor will guarantee that coverage will be provided at all locations every day of the school year.

Alternative

The alternative would be to continue to run the program through the Police Department with vacancies covered by department personnel.



Engineering and Public Works

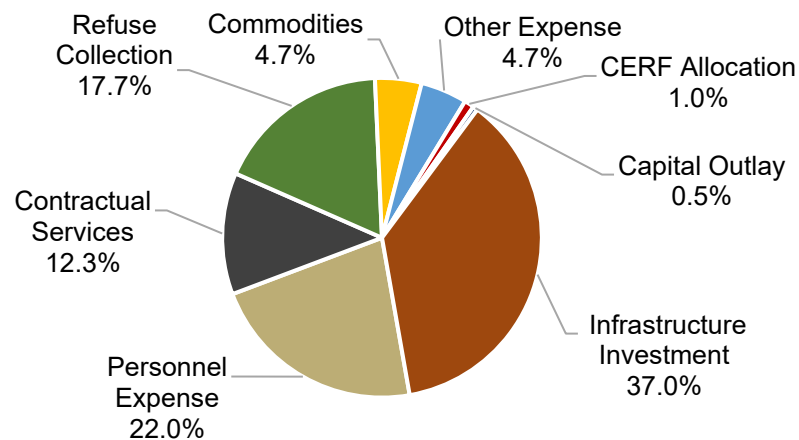
BUDGET SUMMARY

Expense by Program

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Engineering	895,013	926,238	1,058,342	1,065,200	1,075,480	17,138
<i>Infrastructure Investment</i>	3,521,559	3,573,437	5,516,661	5,426,470	5,983,603	466,942
Buildings and Grounds	731,992	947,889	1,186,130	1,029,060	810,786	(375,344)
Streets	2,590,716	2,829,704	3,237,090	3,026,540	3,953,271	716,181
Refuse and Recycling	2,441,374	2,483,767	2,505,710	2,492,840	2,863,736	358,026
Street Lighting	351,995	444,127	543,358	525,850	594,947	51,589
Forestry	746,348	808,484	811,155	795,790	872,974	61,819
TOTAL BUDGET	11,278,997	12,013,646	14,858,446	14,361,750	16,154,797	1,296,351

Expense by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Personnel Expense	3,264,300	3,246,131	3,496,889	3,416,810	3,560,879	63,990
Contractual Services	922,847	1,155,152	1,336,993	1,308,770	1,990,930	653,937
Refuse Collection	2,439,254	2,481,442	2,502,560	2,490,840	2,860,586	358,026
Commodities	517,251	687,473	714,099	702,310	760,550	46,451
Other Expense	611,589	665,075	668,809	725,840	759,399	90,590
CERF Allocation	-	-	159,860	-	159,860	-
Capital Outlay	2,197	204,936	462,575	290,710	78,990	(383,585)
<i>Infrastructure Investment</i>	3,521,559	3,573,437	5,516,661	5,426,470	5,983,603	466,942
TOTAL BUDGET	11,278,997	12,013,646	14,858,446	14,361,750	16,154,797	1,296,351





Engineering and Public Works

BUDGET ANALYSIS

Engineering

The 2024 Budget includes \$20,000 for the completion of the Downtown Parking Study, as included in the Capital Improvement Program.

Infrastructure Investment

The 2024 Budget breaks out the projected expense for the Village's infrastructure investment. This was previously denoted as the Engineering Dedicated Program. The Village's infrastructure investment is spread across three funds: General Fund, Capital Projects Fund, and Motor Fuel Tax Fund and is included in the Capital Projects section.

Buildings and Grounds

Increase of \$5,400 for building paper products (specifically bath tissue and paper towels) due to rising commodity costs.

Additional funding includes security enhancements (\$26,990) at the Public Works facility and an outdoor audio system (\$32,000) for the Village, as included in the Capital Improvement Program.

Streets

Increase of \$19,800 for contractual snow removal due to an increase in the unit rate schedule. This covers assistance with snow and ice control and includes plowing of 120 cul-de-sac streets, carriage sidewalks, 12 parking lots, and 18 miles of alleys.

Increase of \$8,627 for contractual landscaping and maintenance of the public right-of-way due to an increase in contract pricing. This covers assistance with landscape maintenance at 44 locations, grass cutting at 29 locations, and planting services at various locations.

Increase of \$260,000 for contractual support of the Village's leaf collection program. The Village's new contract with Lakeshore Recycling Systems (LRS) for solid waste removal services includes a provision for leaf collection services with an annual compensation of \$260,000 for furnishing packer trucks and leaf hauling/disposal.

Addition of \$5,000 for a subscription of an integrated infrared pavement temperature sensor and camera system. These systems will help staff monitor real-time pavement conditions throughout the winter season.

Increase of \$5,050 due to changes in requirements for Commercial Driver's License training.

Refuse and Recycling

Due to a change in haulers, the price for refuse/recycling/yard waste collection will increase by a total of \$251,140, which is offset by the commensurate increase in revenues collected



Engineering and Public Works

from customers. The Village disposes of approximately 8,500 tons of refuse material at the Glenview Transfer Station through the Solid Waste Agency of Northern Cook County (SWANCC). In 2024, the anticipated landfill tipping fee will increase by \$17,630. The Village pays its share based upon SWANCC operational expenses and total tonnage. Both expenditures are built into the annual refuse collection fee paid by residents. Additionally, the 2024 budget includes payment of the Village's share of the roof replacement project at the transfer station, which is \$136,311. The True-Up Credit of \$47,055 (for under delivery of 937.44 tons) will be applied towards the roof replacement cost.

Street Lighting

The 2024 Budget includes replacement of seven street lighting control cabinets (\$44,800) and replacement of 250 LED luminaires (net cost of \$38,750), as included in the Capital Improvement Program.

Forestry

Increase of \$65,990 for scheduled tree pruning maintenance and contractual emergency tree pruning and removals in public rights-of-way and, as included in the Capital Improvement Program.



Engineering and Public Works

MISSION STATEMENT

The employees of the Engineering and Public Works Department are committed to protecting the health, safety and general well-being of all Village residents by delivering outstanding public services and quality public infrastructure in a reliable, efficient and environmentally responsible manner.

PROGRAMS

Engineering

- Provides for the design and supervision of improvements to the Village's infrastructure, including:
 - Streets
 - Sewer and Water Mains
 - Traffic Signals
 - Sidewalks and Alleys
 - Streetlights
- Coordinates traffic and parking studies; and provides engineering assistance to other governmental agencies as required.
- Administers private property grading and right-of-way permits for work associated with private development or public utility improvements.
- Administers the implementation of the Village's Master Bike and Active Transportation Plan

Building and Grounds

- Provides for all routine, preventative and emergency maintenance of Village- owned buildings and grounds, including:
 - Village Hall
 - Police Station
 - Metra Station
 - Village Yard
 - Historical Museum
 - Fire Stations

Streets

- This program provides the following services:
 - Landscape maintenance; Collection and disposal of leaves;
 - Snow and ice control program;
 - Maintenance of streets, sidewalks and alleys; and
 - Traffic sign maintenance, including the installation and care of all regulatory and advisory traffic control signs on streets under Village jurisdiction.

Refuse and Recycling

- This program provides the Village's residential refuse, recycling and yard waste collection program, handled by a contractual service. This includes once per week refuse and recycling collection, and once per week yard waste collection for eight



Engineering and Public Works

months of the year. The Village approved a three-year contract extension with Advanced Disposal (contract was set to expire in 2020 and now expires at the end of 2023). The contract extension provides for no increase in four of the five years with the only increase having been a 2.50% increase in 2021.

Street Lighting

- This program provides for the routine preventive maintenance and emergency repairs to the various street lighting systems in the Village. This includes maintenance and repair of existing mercury vapor streetlights and luminaire streetlights totaling 2,856 poles from the multiple street lighting system and rental of approximately 154 streetlights from ComEd.

Forestry

- This program provides the maintenance of public trees on parkways and Village property. Services include the removal of diseased trees, storm damage cleanup, and planting and trimming trees. This group monitors public and private trees for Dutch Elm disease, and Emerald Ash Borer infestations.



Engineering and Public Works

PERSONNEL

The Engineering and Public Works department has a total of 51.14 FTE's across its operational divisions. These positions are allocated to a variety of funds including the municipal garage fund and the water and sewer funds. In 2024, the following staffing changes were included in the budget request:

- Additional hours for part-time landscaping assistants and seasonal leaf collectors
- Addition of field data collectors to support the Village's water system inventory

	2020	2021	2022	2023	2024
Engineering	8.45	7.45	7.45	7.63	7.63
Facilities	3.00	3.50	3.50	3.00	3.00
Streets*	22.25	23.25	23.25	21.81	22.27
Municipal Garage**	6.00	6.00	6.00	6.00	6.00
Sewer Maintenance***	12.00	12.00	12.00	12.00	12.54
TOTAL FTE's	51.70	52.20	52.20	50.44	51.14

*Includes personnel allocations for Refuse and Recycling, Street Lighting, and Forestry

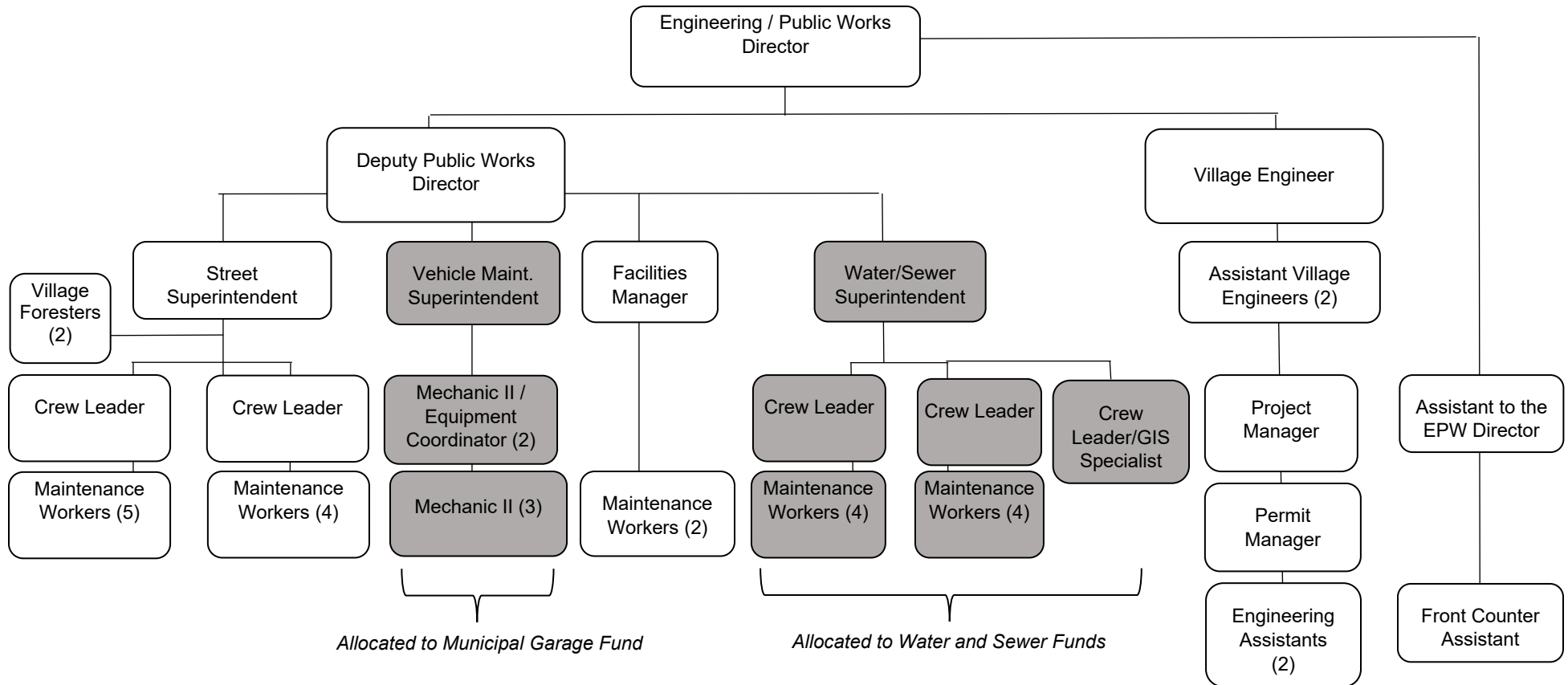
**Personnel are allocated to the Municipal Garage Fund

***Personnel are allocated to the Water and Sewer Funds

Engineering and Public Works



ORGANIZATIONAL CHART





Engineering and Public Works

PERFORMANCE MEASURES

	Goal	2022 Year End	2023				2023 Year End
Engineering			Q1	Q2	Q3	Q4	
<u>Initial Plan Reviews</u>							
Completed in 10 Days	95%	94%	96%	98%			98%
Number of Reviews		888	146	316			462
Number completed within 10 days		838	140	311			451
<u>Engineering Projects Resident Satisfaction Rating</u>							
Projects receiving "5" Excellent Rating	4						
Number of CIP Projects		2	N/A	N/A			N/A
Average Resident Satisfaction Rating		4.5	N/A	N/A			N/A
<u>CIP Projects Completed On-Time and Under Budget</u>							
	75%						
Number of CIP Projects		4	N/A	N/A			N/A
Number of CIP Projects On-Time		1**	N/A	N/A			N/A
Number of CIP Projects under Budget		4	N/A	N/A			N/A
** The 2022 labor strike and material shortage impacted all projects.							
Public Works			Q1	Q2	Q3	Q4	
<u>Work Orders</u>							
% Completed within 5 days	95%	92%	93%	94%	-%	-%	-%
Total Work Orders		3,776	747	1,219	-	-	-
# Completed within 5 days*		3,459	696	1,142	-	-	-
* ### Work Orders completed in over 5 days due to Waste Management delays (Q1: 4, Q2: 8, Q3: #, Q4: #).							
<u>Emergency Requests (After-Hours)</u>							
% Responded to within 1 hour	95%	100%	100%	100%	-%	-%	-%
Emergency Service Requests (After-Hours)		214	22	43	-	-	-
# Responded to within 1 hour		214	22	43	-	-	-
<u>Snowplowing</u>							
% Snowplowing completed passes (10 hours)	95%	85%	100%	-	-	-%	-%
Number of Plowing Cycles		13	4	-	-	-	-
Cycles completed in 10 hours		11	4	-	-	-	-
<u>Street Lighting</u>							
% Streetlight issues repaired within 1 week	95%	92%	100%	96%	-%	-%	-%
Number of Streetlight repairs		156	30	52	-	-	-
Repaired within 1 week		144	30	50	-	-	-
<u>Forestry (NEW)</u>							
Ratio of trees planted vs. trees removed	1.00	1.38	Q1&Q2:	2.18		-	-
Parkway Trees Removed		221	12	67	-	-	-
Parkway Trees Planted		306	-	172	-	-	-



Engineering and Public Works

ACTIVITY MEASURES

	2020	2021	2022	2023
Engineering				
Grading Permits	240	303	294	230
Dumpster Permits	212	243	207	182
Right of Way Permits	350	413	438	489
Public Utility Permits	66	111	98	62
Inspections Made	2,045	1,792	2,275	1,671
Sidewalk Replacement (miles)	5.6	5.1 ³	3.24	2.48
Curb and Gutter Replacement (miles)	4.25 ²	7.04 ³	5.98	3.37
Street Improvements (miles)	4.28 ²	4.97 ³	4.61 ⁵	3.1
Alley Improvements (#)	3.5	4	5	6
Parking Lot Improvements (# lots)	-	1	-	5
Brick Street Renovation (# blocks)	-	1	4	2.5
Storm Sewer Construction (feet)	6,292 ²	9,166 ³	6,495 ⁵	95
Pavement Maintenance (sf)	310,712	968,876	792,565	675,552
Sewer Pipe Repairs (feet)	330	1,697	2,452	1,393
Sewer Lining (feet) ⁴	8,500	-	12,700	-
New Relief Sewer (combined) Installation (feet)	-	-	-	-
New Water Main Installation (feet)	7,264 ²	630	1,700	1,343
Traffic Inquiries (Ped, Bike, Traffic)	24	22	24	32

¹Increases are associated with Locust Road reconstruction and Phase 1A of Neighborhood Storage Project (NSP)

²Increases are associated with Phase 1A, Phase 1 of NSP and Central Avenue Streetscape

³Increases are associated with Phase 1 and 2 of NSP and Central Avenue Streetscape

⁴The 2020 work included contract balances from 2019; the 2021 programmed project was delayed due to the financing approval process.

⁵Increases are associated with Phase 3 of NSP.

Streets				
Street Salting Events	14	19	13	13
Street Plowing Events	4	10	8	7
Anti-icing Events (Liquid Salt Brine)	5	1	3	3
Residential Sidewalk Plowing Events	1	3	3	1



Engineering and Public Works

	2020	2021	2022	2023
Commuter Sidewalk Salting Events	10	17	14	8
Alley Plowing Events	1	4	9	5
Cubic Yards of Leaves Collected	10,308	7,201	8,204	8,500
Miles of Streets Swept	2,288	2,575	2,435	2,500
Miles of Alleys Swept	74	90	46	90
Frequency of Public Parking Lots Swept	6	5	4	4
Total Number of Potholes Repaired	2,143	1,288	1,678	1,600
Signs Replaced (faded)	33	38	87	85
Speed Radar signs Deployed	NA	NA	NA	23
Traffic Counters Deployed	130	130	50	95
Refuse and Recycling				
Refuse Collected (tons)	9,484	8,825	8,028	7,900
Recycled Material Collected (tons)	3,932	3,420	3,221	3,180
Percentage of Solid Waste Recycled	29.31%	27.93%	28.63%	28.70%
Yard Waste & Compost Material (tons)*	820	722	544	530
Electronics Recycling (tons)**	44.77	59.86	54.44	55.00
Recycled Scrap Metal (pounds)	35,847	25,860	36,380	32,000
*The curbside composting program began in 2019, and volumes are reported with yard waste material.				
**Beginning in 2021, electronics recycling tonnage is estimated based on the quantity of dumpsters filled.				
Forestry				
Tree Pruning, Contractual (7" DBH and >)	1,441	1,950	1,681	2,200
Tree Pruning, Contractual (Under 7" DBH)	0	335	625	650
Tree Pruning, In-House (Under 7" DBH)	567	1,324	440	500
Tree Removals (Contractual)	156	170	145	155
Tree Removals (In-House)	21	50	71	50
Trees Planted (Public)	82	267	306	275
Dutch Elm Disease Losses (Private)	30	32	32	25
Dutch Elm Disease Losses (Public)	17	20	33	30
Emerald Ash Borer Losses (Private)	20	20	16	12
Emerald Ash Borer Losses (Public)	10	15	7	15



Engineering and Public Works

	2020	2021	2022	2023
Street Lighting				
Light Bulb Replacement	518	400	223	300
LED Luminaire Conversion ¹	40	40	105	300
Luminaire Replacement (Green Poles)	-	-	-	5
Rebuild Luminaires	-	2	-	8
Light Pole Knockdown ²	4	1	1	4
Light Pole Replacement ²	25	15	2	15
Painting (Green Poles) ³	-	3	200	196
Cable Repairs	23	25	12	8
Control Cabinet Upgrade/Replacement	2	3	-	4

¹Participation in ComEd Energy Efficiency incentive program for LED luminaire conversion.

²Beginning in 2019, streetlights were upgraded with LED luminaires at the time of replacement.

³For 2020, streetlight pole painting was identified as a spend-down account to help offset the financial difficulties attributed to the COVID-19 Pandemic. For 2021, 60 decorative black light poles located in the downtown and three decorative green poles at Veterans Park were painted as part of the streetscape improvement project



Engineering and Public Works

OBJECTIVES AND ACCOMPLISHMENTS

Engineering

Looking Forward: 2024 Objectives

- Bid the alley, brick street, and road rehabilitation programs by February 2024.
- Design and bid additional locations in the capital improvement programs for the opportunity to scale up contract awards when construction unit pricing is favorable.
- Complete the three-year pavement condition survey of the alleys.
- Continue with Year 3 of the implementation of the Master Bike and Active Transportation Plan (MBATP).
- Submit Project Development Reports (PDRs) to IDOT for the following Phase 1 engineering studies: Lake Avenue, Hibbard Road, and Green Bay Road.
- Submit final Downtown Parking Study report to the Municipal Services Committee and Village Board.
- Update the Village's ADA Transition Plan.
Submit an annual system-wide Water Main Replacement Program proposal to the Municipal Services Committee.

Reviewing the Year: 2023 Accomplishments

- Bid the alley, brick street, and road rehabilitation programs by February 2023.
The designs for the Road Program were completed and out to bid in February 2023. The designs for the Alley and Brick Street Reconstruction Programs were out to bid in March 2023.
- Design and bid additional locations in the capital improvement programs to provide an opportunity to scale up contract awards if the Village's financial position allows.
The road and alley projects were bid with alternative options that allowed for financial flexibility during the award process.
- Complete the three-year pavement condition survey of the brick streets and parking lots.
Staff successfully completed the pavement condition assessments for brick streets and parking lots in August 2023.
- Successfully execute the construction of the Skokie and Lake Intersection improvements.
Construction commenced in May 2023 and is progressing on schedule for a timely completion in November 2023.



Engineering and Public Works

- Commence Phase I study of the County-owned Hibbard Road corridor from Skokie Boulevard to Old Glenview Road.
The Village received a grant in the amount of \$400,000 from Cook County to commence the Phase 1 study for Hibbard Road. The Phase 1 engineering study is expected to be underway in December.
- Continue with Year 2 of the implementation of the Master Bike and Active Transportation Plan (MBATP).
Designs for Year 2 of the MBATP will be completed by the end of 2023 and construction will be budgeted in 2024.
- Develop succession plan for key engineering staff by providing opportunities for cross-training, professional development and promotional opportunities.
The Engineering Division is providing opportunities to future leaders through leadership training, cross-divisional training, and project management. Examples include participation in the Illinois Public Service Institute (IPSI), staffing Boards and Commissions, participation in the CIP development, and managing federal grant-funded projects.

Public Works

Looking Forward: 2024 Objectives

- Continue building the Village-wide inventory of lead service lines and submit the Village's Lead Service Line Replacement Plan for Municipal Services Committee Review and final inventory to the IEPA by the deadline of April 15, 2024.
- Continue to pursue ComEd incentive opportunity for LED conversion of High Intensity Discharge (H.I.D.) luminaries.
- Working with IT, further advance MUNIS work order modules for the Water/Sewer and Street Divisions with the goal of incorporating asset management strategies to achieve operational efficiency.
- Successfully execute the first year of the new refuse contract with LRS, including the leaf collection program.
- Develop succession plan for key engineering staff by providing opportunities for cross-training, professional development and promotional opportunities.

Reviewing the Year: 2023 Accomplishments

- Continue building the Village-wide inventory of lead service lines. This inventory is mandated to be completed by April 15, 2024. The inventory will provide a baseline for the future development of a lead service line replacement program.



Engineering and Public Works

As of the end of July, 58% of all water service lines have been documented. The Village awarded a contract to Baxter and Woodman, Inc to assist the Village with the inventory effort as well as to develop a draft lead service line replacement plan.

- Continue to pursue ComEd incentive opportunity for LED conversion of High Intensity Discharge (H.I.D.) luminaries.
Public Works completed 172 LED light head conversions through the ComEd incentive program through end of July and is anticipating completing another 150 LED conversions by the end of the year.
- Working with IT, further advance MUNIS work order modules for the Water/Sewer and Street Divisions with the goal of incorporating asset management strategies to achieve operational efficiency.
Public Works is currently using work orders for cleaning and repairing inlets and catch basins and water service taps. This is an on-going effort with the IT Department.
- Continue working toward Accreditation by achieving 75% completion of the Improvement Phase through the American Public Works Association. The five phases are 1) Self-Assessment 2) Application 3) Improvement 4) Evaluation and 5) Accreditation.
The accreditation effort was put on hold in 2023 because of changes to staffing levels and a heavy workload. The Department hopes to continue this effort in 2024 as staff time permits.
- Continue landscape rehabilitation efforts of focal points along the Green Bay Road corridor, Linden Square, Downtown, and the Edens Pollinator Corridor adjacent to the expressway. These installations will provide beautification and improved drainage. Pursue grant opportunities to help fund perennial plant installations.
A new monarch demonstration garden was installed at the Village Hall and replacement plants were installed in the Downtown. New landscaping was also placed around all the Village's entry signs, some Village Center signs, and at the entrance to the METRA parking lot on Lake Avenue. Design was completed for the next two phases of the Edens Pollinator Corridor, located at Glenview Road and Long Road (north section and south section), which will restore native prairie habitat along the Edens Expressway. A Request for Proposals for the Green Bay Road corridor was issued in fall. This study will include beautification.
- Achieve year one NPDES permit compliance to reduce the quantity of chlorides used during snow and ice events.



Engineering and Public Works

The Village submitted the year one chloride report by the deadline of July 1.

- Develop framework for bidding the new solid waste contract, including leaf collection, set to expire in 2023.

A new refuse contract was awarded by the Village Board at the July 25, 2023 Village Board meeting. Staff is currently working on the transition plan. The new contract will take effect on January 1, 2024.

- Develop succession plan for key public works staff by providing opportunities for cross-training, professional development and promotional opportunities.

There are numerous opportunities for growth and leadership experience in public works including the recent addition of the Maintenance Worker 3 position, Crew Leader in Charge (CLiC) program, participation in the Illinois Public Service Institute and special project champions.

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	GENERAL FUND
Sub-Fund	GENERAL FUND
Department	ENGINEERING & PUBLIC WORKS
Program	ENGINEERING

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
PERSONNEL EXPENSE								
410100	REGULAR WAGES	557,960	559,758	642,798	614,840	660,010	17,212	2.68%
410200	OVERTIME WAGES	-	-	500	210	-	(500)	-100.00%
415000	EMPLOYEE BENEFITS	181,065	161,807	192,129	160,490	166,358	(25,771)	-13.41%
PERSONNEL EXPENSE Total		739,025	721,565	835,427	775,540	826,368	(9,059)	-1.08%
CONTRACTUAL SERVICES								
420010	MEMBERSHIPS	2,941	3,041	3,655	3,000	3,655	-	0.00%
420020	PROFESSIONAL SERVICES	28,911	38,172	42,000	76,080	64,000	22,000	52.38%
420030	DIGITAL RECORDS CONVERSION	-	37,167	-	-	-	-	0.00%
420040	LEASE / PURCHASE COPIER	-	1,064	-	-	-	-	0.00%
420400	PLAN REVIEW SERVICES	29,556	32,954	40,000	35,000	40,000	-	0.00%
420410	NON-OPER. PLAN REVIEW & INSPEC	17,779	17,821	30,000	50,000	30,000	-	0.00%
422000	MAINT.-OFFICE EQUIPMENT	-	-	1,000	-	1,000	-	0.00%
422100	MAINT.-TRAFFIC SIGNALS	53,983	50,514	78,500	100,000	78,500	-	0.00%
428020	TELEPHONE SERVICE - CELLULAR	1,856	1,422	2,200	1,800	1,800	(400)	-18.18%
CONTRACTUAL SERVICES Total		135,026	182,155	197,355	265,880	218,955	21,600	10.94%
COMMODITIES								
430230	SUPPLIES - OFFICE	1,675	1,982	2,300	1,500	2,300	-	0.00%
430250	SUPPLIES - OTHER THAN OFFICE	5,233	4,356	4,100	4,500	4,500	400	9.76%
COMMODITIES Total		6,908	6,338	6,400	6,000	6,800	400	6.25%
OTHER EXPENSE								
440500	AUTOMOTIVE EXPENSE ALLOCATION	9,450	9,360	9,310	10,880	11,207	1,897	20.38%
441000	INCIDENTALS	1,398	1,984	2,000	1,670	2,100	100	5.00%
442000	TRAINING	3,206	4,836	7,850	5,230	10,050	2,200	28.03%
OTHER EXPENSE Total		14,054	16,180	19,160	17,780	23,357	4,197	21.91%
Grand Total		895,013	926,238	1,058,342	1,065,200	1,075,480	17,138	1.62%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Sub-Fund	GENERAL FUND
Department	ENGINEERING & PUBLIC WORKS
Program	ENGINEERING

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PERSONNEL EXPENSE					
410100	REGULAR WAGES				
	PAYROLL	605,698	660,010	54,312	9.0%
	POSITION UPGRADE (PERMIT MANAGER - PT TO FT) SALARY	37,100		(37,100)	
	Subtotal	642,798	660,010	17,212	2.7%
410200	OVERTIME WAGES				
	OVERTIME	500		(500)	
	Subtotal	500		(500)	
415000	EMPLOYEE BENEFITS				
	BENEFITS	169,129	166,358	(2,771)	-1.6%
	POSITION UPGRADE (PERMIT MANAGER - PT TO FT) BENEFITS	23,000		(23,000)	
	Subtotal	192,129	166,358	(25,771)	-13.4%
PERSONNEL EXPENSE Total		835,427	826,368	(9,059)	-1.1%
CONTRACTUAL SERVICES					
420010	MEMBERSHIPS				
	AMERICAN PUBLIC WORKS ASSOCIATION GROUP (8)	1,400	1,400	-	0.0%
	AMERICAN SOCIETY OF CIVIL ENGINEERS (3)	855	855	-	0.0%
	AMERICAN WATER WORKS ASSOCIATION GROUP MEMBERSHIP	400	400	-	0.0%
	ILLINOIS ASSOCIATION FOR FLOODPLAIN AND STORMWATER MANAGEMENT (2)	50	50	-	0.0%
	ILLINOIS SOCIETY OF PROFESSIONAL ENGINEERS (1)	160	160	-	0.0%
	INSTITUTE FOR TRANSPORTATION ENGINEERS (2)	650	650	-	0.0%
	WATER ENVIRONMENT FEDERATION FOR PROJECT MANAGER	140	140	-	0.0%
	Subtotal	3,655	3,655	-	0.0%
420020	PROFESSIONAL SERVICES				
	VARIOUS PROFESSIONAL SERVICES INCLUDING, ENGINEERING, SURVEYING, TRAFFIC, SUPPLEMENTAL STAFFING, GRANTS APPLICATIONS, ETC.	42,000	44,000	2,000	4.8%
	Subtotal	42,000	44,000	2,000	4.8%
420400	PLAN REVIEW SERVICES				
	CONSULTANT COSTS FOR ENGINEERING GRADING AND DRAINAGE PERMIT REVIEW AND INSPECTIONS FOR NEW HOMES - EXPENSE IS REIMBURSED BY APPLICANTS	40,000	40,000	-	0.0%
	Subtotal	40,000	40,000	-	0.0%
420410	NON-OPER. PLAN REVIEW & INSPEC				
	CONSULTANT COSTS FOR TRAFFIC STUDIES AND ENGINEERING PERMIT REVIEW AND INSPECTONS RELATED TO COMMERCIAL DEVELOPMENT - EXPENSE IS REIMBURSEED BY APPLICANTS	30,000	30,000	-	0.0%
	Subtotal	30,000	30,000	-	0.0%
422000	MAINT.-OFFICE EQUIPMENT				
	MAINTENANCE AND REPAIR OF PLOTTER	1,000	1,000	-	0.0%
	Subtotal	1,000	1,000	-	0.0%
422100	MAINT.-TRAFFIC SIGNALS				

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Sub-Fund	GENERAL FUND
Department	ENGINEERING & PUBLIC WORKS
Program	ENGINEERING

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
422100	EMERGENCY REPAIRS	12,500	12,500	-	0.0%
	PRE-EMPTION MAINTENANCE	4,500	4,500	-	0.0%
	REIMBURSEMENT TO COOK COUNTY FOR VILLAGE SHARE OF SIGNAL MAINTENANCE (5 TRAFFIC SIGNALS AND 4 FLASHING BEACONS)	15,500	15,500	-	0.0%
	LOCAL SIGNAL MAINTENANCE THROUGH CONTRACTUAL AGREEMENT (9 TRAFFIC SIGNALS, 7 FLASHING BEACONS, AND 2 RRFBS)	25,500	25,500	-	0.0%
	REPLACEMENT OF SCHOOL FLASHING BEACONS	20,500	20,500	-	0.0%
	Subtotal	78,500	78,500	-	0.0%
428020	TELEPHONE SERVICE - CELLULAR				
	CELL PHONE AND TABLET CHARGES	2,200	1,800	(400)	-18.2%
	Subtotal	2,200	1,800	(400)	-18.2%
420020-20106	PROFESSIONAL SERVICES				
	DOWNTOWN PARKING STUDY (CIP PROJECT)		20,000	20,000	
	Subtotal		20,000	20,000	
CONTRACTUAL SERVICES Total		197,355	218,955	21,600	10.9%
COMMODITIES					
430230	SUPPLIES - OFFICE				
	OFFICE SUPPLIES	1,500	1,500	-	0.0%
	TONER FOR NEW PLOTTER	800	800	-	0.0%
	Subtotal	2,300	2,300	-	0.0%
430250	SUPPLIES - OTHER THAN OFFICE				
	MATERIALS AND EQUIPMENT FOR SURVEYING AND CONSTRUCTION OPERATIONS. NO PARKING SIGNS, MARKING PAINT, LATHE, RIBBON, AND MEASURING EQUIPMENT SUCH AS MEASURING WHEELS AND TAPES. PERSONAL PROTECTIVE EQUIPMENT (PPE), SAFETY BOOTS, AND WILMETTE LOGO APPAREL	4,100	4,500	400	9.8%
	Subtotal	4,100	4,500	400	9.8%
COMMODITIES Total		6,400	6,800	400	6.3%
OTHER EXPENSE					
440500	AUTOMOTIVE EXPENSE ALLOCATION				
	DEPARTMENT SHARE OF THE VILLAGE'S AUTOMOTIVE EXPENSE	9,310	11,207	1,897	20.4%
	Subtotal	9,310	11,207	1,897	20.4%
441000	INCIDENTALS				
	MISC. EXPENSES FOR FED EX CHARGES, PRINTING COSTS, MILEAGE REIMBURSEMENT, REFRESHMENTS FOR MEETINGS	2,000	2,100	100	5.0%
	Subtotal	2,000	2,100	100	5.0%
442000	TRAINING				
	CONTINUING EDUCATION FOR DIRECTOR'S PROFESSIONAL ENGINEERING LICENSE	300	300	-	0.0%
	CONTINUING EDUCATION FOR VILLAGE ENGINEER PROFESSIONAL ENGINEERING LICENSE	250	250	-	0.0%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Sub-Fund	GENERAL FUND
Department	ENGINEERING & PUBLIC WORKS
Program	ENGINEERING

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
442000	APWA CONFERENCE - EPW DIRECTOR AND VILLAGE ENGINEER	5,000	5,000	-	0.0%
	TRAINING FOR ENGINEERING ASSISTANTS (2)	200	200	-	0.0%
	CONTINUING EDUCATION FOR ASST. ENGINEERS (2) PROFESSIONAL ENGINEERING LICENSE	400	400	-	0.0%
	CONTINUING EDUCATION FOR PROJECT MANAGERS (2) ENGINEERING LICENSE	300	300	-	0.0%
	ILLINOIS PUBLIC SERVICE INSTITUTE (ISPI) FOR ASST. VILLAGE ENGINEER AND PROJECT MANAGER	1,400	3,600	2,200	157.1%
	Subtotal	7,850	10,050	2,200	28.0%
OTHER EXPENSE Total		19,160	23,357	4,197	21.9%
Grand Total		1,058,342	1,075,480	17,138	1.6%

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	GENERAL FUND
Sub-Fund	GENERAL FUND
Department	ENGINEERING & PUBLIC WORKS
Program	BUILDINGS & GROUNDS

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
PERSONNEL EXPENSE								
410100	REGULAR WAGES	218,517	217,776	226,614	230,500	233,952	7,338	3.24%
410200	OVERTIME WAGES	10,578	15,507	10,580	11,160	11,000	420	3.97%
415000	EMPLOYEE BENEFITS	93,629	89,737	88,103	86,530	92,295	4,192	4.76%
PERSONNEL EXPENSE Total		322,724	323,020	325,297	328,190	337,247	11,950	3.67%
CONTRACTUAL SERVICES								
420010	MEMBERSHIPS	431	887	500	460	500	-	0.00%
421000	CONTRACTUAL SERVICES	99,586	90,515	100,200	90,960	103,600	3,400	3.39%
421125	CONTRACTUAL CUSTODIAL SERVICES	67,236	70,077	71,600	69,000	72,000	400	0.56%
423000	HEATING & A/C SYSTEM REPAIRS	58,841	67,068	55,500	50,000	57,900	2,400	4.32%
CONTRACTUAL SERVICES Total		226,094	228,547	227,800	210,420	234,000	6,200	2.72%
COMMODITIES								
430050	UNIFORM EXPENSE	1,236	1,493	1,600	2,670	1,950	350	21.88%
430140	SUPPLIES - BUILDING	53,308	69,350	51,400	66,000	56,800	5,400	10.51%
430180	SUPPLIES - GROUNDS	4,368	4,741	3,100	1,580	3,500	400	12.90%
430270	SUPPLIES - PRINTING	3,525	1,625	6,000	4,500	5,000	(1,000)	-16.67%
430350	BUILDING FURNITURE & REPAIRS	85,041	91,120	66,000	85,000	68,300	2,300	3.48%
430560	HEATING - GAS	24,721	53,824	27,400	26,000	29,500	2,100	7.66%
COMMODITIES Total		172,199	222,153	155,500	185,750	165,050	9,550	6.14%
OTHER EXPENSE								
440500	AUTOMOTIVE EXPENSE ALLOCATION	10,790	14,040	13,958	13,590	13,999	41	0.29%
441000	INCIDENTALS	-	142	-	150	500	500	0.00%
442000	TRAINING	185	240	1,000	250	1,000	-	0.00%
OTHER EXPENSE Total		10,975	14,422	14,958	13,990	15,499	541	3.62%
CAPITAL OUTLAY								
425105	RETAINING WALL REPAIRS	-	-	66,000	66,680	-	(66,000)	-100.00%
460600	BLDG. IMPROV. - VILLAGE HALL	-	113,041	23,700	43,330	58,990	35,290	148.90%
460700	BLDG. IMPROV. - PUBLIC WORKS	-	-	280,525	118,060	-	(280,525)	-100.00%
460900	BLDG. IMPROV. - FIRE	-	12,177	27,000	13,130	-	(27,000)	-100.00%
460950	BLDG. IMPROV. - OTHER	-	34,529	65,350	49,510	-	(65,350)	-100.00%
CAPITAL OUTLAY Total		-	159,747	462,575	290,710	58,990	(403,585)	-87.25%
Grand Total		731,992	947,889	1,186,130	1,029,060	810,786	(375,344)	-31.64%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Sub-Fund	GENERAL FUND
Department	ENGINEERING & PUBLIC WORKS
Program	BUILDINGS & GROUNDS

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PERSONNEL EXPENSE					
410100	REGULAR WAGES				
	PAYROLL	226,614	233,952	7,338	3.2%
	Subtotal	226,614	233,952	7,338	3.2%
410200	OVERTIME WAGES				
	OVERTIME	10,580	11,000	420	4.0%
	Subtotal	10,580	11,000	420	4.0%
415000	EMPLOYEE BENEFITS				
	BENEFITS	88,103	92,295	4,192	4.8%
	Subtotal	88,103	92,295	4,192	4.8%
PERSONNEL EXPENSE Total		325,297	337,247	11,950	3.7%
CONTRACTUAL SERVICES					
420010	MEMBERSHIPS				
	INTERNATIONAL FACILITIES MANAGEMENT ASSOCIATION	500	500	-	0.0%
	Subtotal	500	500	-	0.0%
421000	CONTRACTUAL SERVICES				
	ANNUAL FIRE ALARM CERTIFICATION OF ALL BUILDINGS (CODE REQUIRED)	1,900	1,900	-	0.0%
	ANNUAL FIRE EXTINGUISHER INSPECTIONS (CODE REQUIRED)	1,600	1,600	-	0.0%
	ANNUAL FIRE SPRINKLER SYSTEM INSPECTIONS (CODE REQUIRED)	1,800	1,800	-	0.0%
	ANNUAL TESTING OF BACK FLOW PREVENTION DEVICES (CODE REQUIRED)- PUBLIC FACILITIES. TOTAL OF 36 RPZ DEVICES	2,500	2,500	-	0.0%
	AUTOMATIC DOOR OPERATOR INSPECTIONS AT VILLAGE HALL AND THE PUBLIC WORKS FACILITY	4,300	4,300	-	0.0%
	CARBON MONOXIDE AND NITROGEN MONITORING SYSTEM FOR FIRE STATION 26 AND PUBLIC WORKS FACILITY	2,000	2,000	-	0.0%
	ELEVATOR MAINTENANCE AGREEMENT	7,800	7,800	-	0.0%
	EXTERIOR WINDOW CLEANING ALL BUILDINGS	2,000	2,000	-	0.0%
	FIRE ALARM AND SPRINKLER SYSTEM UPGRADES AND REPAIRS FOR ALL BUILDINGS EXCEPT THE WATER PLANT AND AS RECOMMENDED BY THE FIRE DEPT (NFPA STANDARDS)	6,000	6,000	-	0.0%
	LICENSED ELECTRICAL & PLUMBING CONTRACTORS	4,500	4,500	-	0.0%
	MAINTENANCE OF VARIOUS COMMERCIAL APPLIANCES AT PUBLIC FACILITIES (I.E. GAS RANGES AT FIRE STATION 26 & 27)	1,000	1,000	-	0.0%
	MISC. SERVICES SUCH AS PEST CONTROL, CARPET CLEANING ETC.	3,000	3,000	-	0.0%
	QUARTERLY HVAC INSPECTIONS AND PREVENTATIVE MAINTENANCE	14,700	14,700	-	0.0%
	ROOF MAINTENANCE EMERGENCY REPAIRS	20,000	20,000	-	0.0%
	MONITORING FEES FOR FIRE ALARM AND SECURITY (CAMERA), ACCESS CONTROL (KEY FOBs) AND ACCESS HOLD SYSTEMS IN VILLAGE BUILDINGS	12,600	16,000	3,400	27.0%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Sub-Fund	GENERAL FUND
Department	ENGINEERING & PUBLIC WORKS
Program	BUILDINGS & GROUNDS

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
421000	LIGHT BULB (CFL) DISPOSAL FOR FACILITIES	300	300	-	0.0%
	STAND-BY GENERATOR ANNUAL INSPECTIONS, PREVENTATIVE MAINTENANCE AND DEMAND REPAIRS FOR POLICE, FIRE & PUBLIC WORKS FACILITIES	12,700	12,700	-	0.0%
	ENVIRONMENTAL TESTING AND PROFESSIONAL SERVICES FOR FACILITIES	1,500	1,500	-	0.0%
	Subtotal	100,200	103,600	3,400	3.4%
421125	CONTRACTUAL CUSTODIAL SERVICES				
	OUTSIDE CUSTODIAL SERVICE FOR THE VILLAGE HALL, POLICE DEPARTMENT, AND PUBLIC WORKS FACILITY	69,300	69,300	-	0.0%
	CUSTODIAL SUPPLIES	800	1,200	400	50.0%
	BIOHAZARD CLEANINGS	1,500	1,500	-	0.0%
	Subtotal	71,600	72,000	400	0.6%
423000	HEATING & A/C SYSTEM REPAIRS				
	MISC. SYSTEM REPAIRS FOR PUBLIC FACILITIES (I.E. VILLAGE HALL, POLICE DEPARTMENT, FIRE STATIONS 26 & 27, PUBLIC WORKS FACILITY AND HISTORICAL MUSEUM).	55,500	57,900	2,400	4.3%
	Subtotal	55,500	57,900	2,400	4.3%
CONTRACTUAL SERVICES Total		227,800	234,000	6,200	2.7%
COMMODITIES					
430050	UNIFORM EXPENSE				
	KNIT/TEE SHIRTS FOR 3 EMPLOYEES	400	750	350	87.5%
	SWEATSHIRTS	250	200	(50)	-20.0%
	UNIFORM ALLOWANCE FOR FACILITIES SUPERVISOR	300	300	-	0.0%
	PERSONAL PROTECTIVE SAFETY EQUIPMENT (PPE)	150	200	50	33.3%
	UNIFORM ALLOWANCE FOR 2 FACILITIES MAINTAINERS	500	500	-	0.0%
	Subtotal	1,600	1,950	350	21.9%
430140	SUPPLIES - BUILDING				
	FIRST AID CABINET SUPPLIES (VILLAGE HALL, POLICE DEPT AND PUBLIC WORKS)	1,200	600	(600)	-50.0%
	GENERAL MAINTENANCE AND HARDWARE SUPPLIES	4,700	5,000	300	6.4%
	LIGHT BULBS & ELECTRICAL SUPPLIES	4,000	4,000	-	0.0%
	MISCELLANEOUS SUPPLIES AS NEEDED	3,500	4,000	500	14.3%
	PAINTING SUPPLIES	1,000	1,000	-	0.0%
	PAPER GOODS (PAPER TOWELS, TOILET PAPER)	12,000	15,200	3,200	26.7%
	WATER AND SEWER BILLS (ALL VILLAGE BUILDINGS)	25,000	27,000	2,000	8.0%
	Subtotal	51,400	56,800	5,400	10.5%
430180	SUPPLIES - GROUNDS				
	MAINTENANCE SUPPLIES FOR CENTENNIAL FOUNTAIN AT VILLAGE HALL	400	500	100	25.0%
	SUPPLIES TO PROVIDE SNOW AND ICE CONTROL AT VILLAGE FACILITIES (FRONT ENTRANCES AND SERVICING SIDEWALKS), INCLUDES DEICING SALT, SHOVELS AND SNOW BLOWERS	1,800	2,000	200	11.1%
	MISC SUPPLIES FOR GROUNDS MAINTENANCE	900	1,000	100	11.1%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Sub-Fund	GENERAL FUND
Department	ENGINEERING & PUBLIC WORKS
Program	BUILDINGS & GROUNDS

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
430180	Subtotal	3,100	3,500	400	12.9%
430270	SUPPLIES - PRINTING				
	OUTSOURCED PRINTING SUCH AS PERMIT FORMS, VOUCHER REQUESTS	6,000	5,000	(1,000)	-16.7%
	Subtotal	6,000	5,000	(1,000)	-16.7%
430350	BUILDING FURNITURE & REPAIRS				
	FLOOR REPAIRS AND REPLACEMENT OF CARPET AS NEEDED	9,000	9,000	-	0.0%
	REPAIRS NEEDED AT VILLAGE BUILDINGS EXCEPT WATER PLANT; APPROXIMATELY \$9,880 PER BLDG. (SIX TOTAL)	57,000	59,300	2,300	4.0%
	Subtotal	66,000	68,300	2,300	3.5%
430560	HEATING - GAS				
	NATURAL GAS SUPPLY FOR VILLAGE HALL, PUBLIC WORKS FACILITY, FIRE STATION 26 & 27, PUMP STATION AND HISTORICAL MUSEUM	27,400	29,500	2,100	7.7%
	Subtotal	27,400	29,500	2,100	7.7%
COMMODITIES Total		155,500	165,050	9,550	6.1%
OTHER EXPENSE					
440500	AUTOMOTIVE EXPENSE ALLOCATION				
	DEPARTMENT SHARE OF THE VILLAGE'S AUTOMOTIVE EXPENSE	13,958	13,999	41	0.3%
	Subtotal	13,958	13,999	41	0.3%
441000	INCIDENTALS				
	MISC EXPENSES		500	500	
	Subtotal		500	500	
442000	TRAINING				
	CLASSES SPONSORED BY THE INTERNATIONAL FACILITIES MANAGERS ASSOCIATION	1,000	1,000	-	0.0%
	Subtotal	1,000	1,000	-	0.0%
OTHER EXPENSE Total		14,958	15,499	541	3.6%
CAPITAL OUTLAY					
425105	RETAINING WALL REPAIRS				
	RETAINING WALL - MASONRY REPAIRS (CIP PROJECT)	66,000		(66,000)	
	Subtotal	66,000		(66,000)	
460600-60218	BLDG. IMPROV. - VILLAGE HALL				
	VILLAGE HALL GARAGE RAMP REPLACEMENT (CIP PROJECT)	23,700		(23,700)	
	Subtotal	23,700		(23,700)	
460700-60100	BLDG. IMPROV. - PUBLIC WORKS				
	PUBLIC WORKS ROOF REPLACEMENT (CIP PROJECT)	183,400		(183,400)	
	Subtotal	183,400		(183,400)	
460700-60202	BLDG. IMPROV. - PUBLIC WORKS				
	GARAGE FLOOR COATING (CIP PROJECT)	68,250		(68,250)	
	Subtotal	68,250		(68,250)	
460700-60215	BLDG. IMPROV. - PUBLIC WORKS				
	PUBLIC WORKS FACILITY INTERIOR FLOORING (CIP PROJECT)	28,875		(28,875)	
	Subtotal	28,875		(28,875)	

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Sub-Fund	GENERAL FUND
Department	ENGINEERING & PUBLIC WORKS
Program	BUILDINGS & GROUNDS

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
460900-60505	BLDG. IMPROV. - FIRE				
	FIRE STATION #27 WINDOW REPLACEMENT (CIP PROJECT)	27,000		(27,000)	
	Subtotal	27,000		(27,000)	
460950-60301	BLDG. IMPROV. - OTHER				
	MUSEUM HVAC EQUIPMENT REPLACEMENT (CIP PROJECT)	31,500		(31,500)	
	Subtotal	31,500		(31,500)	
460950-60700	BLDG. IMPROV. - OTHER				
	MUSEUM MASONRY REPAIRS (CIP PROJECT)	33,850		(33,850)	
	Subtotal	33,850		(33,850)	
460600-80812	BLDG. IMPROV. - VILLAGE HALL				
	SECURITY ENHANCEMENTS (CIP PROJECT)		26,990	26,990	
	Subtotal		26,990	26,990	
460600-60219	BLDG. IMPROV. - VILLAGE HALL				
	OUTDOOR AUDIO SYSTEM (CIP PROJECT)		32,000	32,000	
	Subtotal		32,000	32,000	
CAPITAL OUTLAY Total		462,575	58,990	(403,585)	-87.2%
Grand Total		1,186,130	810,786	(375,344)	-31.6%



DATE: August 7, 2023
TO: Michael N. Braiman, Village Manager
FROM: Brigitte Ann Berger-Raish, P.E., Director of Engineering and Public Works
SUBJECT: Budget Justification Memo

Account Number	11342035-430140
Department	Engineering and Public Works
Account Name	Supplies -Building

Background

This account provides funds for an array of supplies pertaining to the maintenance of Village buildings. This includes first aid cabinets, paper goods (paper towels, bath tissue, facial tissue), hand soaps, light bulbs, electrical supplies, miscellaneous supplies, water and sewer bills, painting supplies and general maintenance and hardware supplies.

Justification

For 2024, staff requests an increase of \$5,400 (10.5%↑) for Supplies - Building. This request was predicated on a detailed comparison of unit costs (from 2022 to 2023) for paper products. Specifically, bath tissue has increased 19.4% and paper towels has increased 15%. Staff projects lower percentage increases for 2024 (or 5%). The requested \$5,400 is attributed entirely to rises in commodity costs and not consumption.

Denoted in the table below is comparison of the 2023 Budget and 2024 Proposed Budget and requested increase.

Description	2023 Budget	2024 Budget	Increase	Account No.
Supplies -Building	\$51,400	\$56,800	\$5,400	11342035-430140

Alternative

Leave budget amount unchanged or reduce increase by lesser amount, however, unit costs are unlikely to retract within the next 6-12 months from current levels and there will be insufficient funds available to provide supplies for buildings. Therefore, not recommended.

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	GENERAL FUND
Sub-Fund	GENERAL FUND
Department	ENGINEERING & PUBLIC WORKS
Program	STREETS

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
PERSONNEL EXPENSE								
410100	REGULAR WAGES	1,073,756	1,108,585	1,298,333	1,293,140	1,319,157	20,824	1.60%
410200	OVERTIME WAGES	123,615	128,289	93,860	91,260	96,500	2,640	2.81%
415000	EMPLOYEE BENEFITS	431,414	434,838	463,221	435,050	486,313	23,092	4.99%
PERSONNEL EXPENSE Total		1,628,785	1,671,712	1,855,414	1,819,450	1,901,970	46,556	2.51%
CONTRACTUAL SERVICES								
420010	MEMBERSHIPS	2,534	2,897	3,690	3,360	3,785	95	2.57%
420020	PROFESSIONAL SERVICES	7,286	22,215	8,900	7,980	9,900	1,000	11.24%
420040	LEASE / PURCHASE COPIER	4,643	4,596	5,000	4,010	5,000	-	0.00%
421000	CONTRACTUAL SERVICES	38,930	19,277	33,500	36,500	39,500	6,000	17.91%
421200	CONTRACTUAL SNOW REMOVAL	115,230	128,612	131,650	94,270	151,450	19,800	15.04%
423100	HOLIDAY LIGHT DECORATIONS	-	-	47,250	53,690	47,600	350	0.74%
423200	J.U.L.I.E. EXPENSE	8,170	9,982	12,055	12,060	12,630	575	4.77%
423300	LNDSCLP&MAINT-PUB RIGHT-OF-WAYS	43,929	57,856	84,233	73,000	370,460	286,227	339.80%
426000	RE-ACCREDITATION EXPENSE	-	5,475	5,500	-	5,500	-	0.00%
427400	LEASE LEAF PACKERS	15,252	-	10,000	10,000	10,000	-	0.00%
427450	LEAF DISPOSAL	-	-	-	-	260,000	260,000	0.00%
428020	TELEPHONE SERVICE - CELLULAR	2,577	3,008	3,300	3,200	3,300	-	0.00%
CONTRACTUAL SERVICES Total		238,551	253,918	345,078	298,070	919,125	574,047	166.35%
COMMODITIES								
430050	UNIFORM EXPENSE	5,160	11,787	11,000	13,220	11,950	950	8.64%
430130	SUPPLIES - MISC. TOOLS & EQUIP	3,441	41,333	18,500	21,000	19,500	1,000	5.41%
430230	SUPPLIES - OFFICE	1,840	1,603	3,000	2,560	3,000	-	0.00%
430250	SUPPLIES - OTHER THAN OFFICE	2,064	1,195	1,000	1,300	1,500	500	50.00%
430410	MATERIALS - TRAFFIC SIGNS	17,397	15,607	19,800	19,800	19,800	-	0.00%
430420	MATERIALS - SALT	124,668	142,650	161,754	121,500	162,650	896	0.55%
430430	MATERIALS - STREET/LANDSCAPING	32,727	83,323	78,900	78,900	79,850	950	1.20%
430432	MATERIALS-LEAF PANS / BROOMS	-	3,118	11,000	20,000	-	(11,000)	-100.00%
COMMODITIES Total		187,297	300,616	304,954	278,280	298,250	(6,704)	-2.20%
OTHER EXPENSE								
440500	AUTOMOTIVE EXPENSE ALLOCATION	527,200	561,738	558,684	620,140	638,766	80,082	14.33%
441000	INCIDENTALS	1,008	2,891	1,600	2,600	2,500	900	56.25%
442000	TRAINING	5,042	5,955	10,000	6,500	11,300	1,300	13.00%
447050	N.I.P.S.T.A. CONTRIBUTION	1,500	1,500	1,500	1,500	1,500	-	0.00%

Village of Wilmette
2024 Budget - Expenses



Fund	GENERAL FUND
Sub-Fund	GENERAL FUND
Department	ENGINEERING & PUBLIC WORKS
Program	STREETS

OTHER EXPENSE Total		534,750	572,084	571,784	630,740	654,066	82,282	14.39%
CAPITAL OUTLAY								
480275	P.W. VEHICLES- OTHER	-	21,450	-	-	20,000	20,000	0.00%
490450	OTHER EQUIP. - PUB. WORKS	1,333	9,924	-	-	-	-	0.00%
CAPITAL OUTLAY Total		1,333	31,374	-	-	20,000	20,000	0.00%
CERF ALLOCATION								
448024	CAPITAL EQPT REPL FUND TRSR	-	-	159,860	-	159,860	-	0.00%
CERF ALLOCATION Total		-	-	159,860	-	159,860	-	0.00%
Grand Total		2,590,716	2,829,704	3,237,090	3,026,540	3,953,271	716,181	22.12%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Sub-Fund	GENERAL FUND
Department	ENGINEERING & PUBLIC WORKS
Program	STREETS

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PERSONNEL EXPENSE					
410100	REGULAR WAGES				
	PAYROLL	1,293,333	1,319,157	25,824	2.0%
	SUCCESSION PLANNING	5,000		(5,000)	
	Subtotal	1,298,333	1,319,157	20,824	1.6%
410200	OVERTIME WAGES				
	OVERTIME	93,860	96,500	2,640	2.8%
	Subtotal	93,860	96,500	2,640	2.8%
415000	EMPLOYEE BENEFITS				
	BENEFITS	463,221	486,313	23,092	5.0%
	Subtotal	463,221	486,313	23,092	5.0%
PERSONNEL EXPENSE Total		1,855,414	1,901,970	46,556	2.5%
CONTRACTUAL SERVICES					
420010	MEMBERSHIPS				
	ILLINOIS FIRE APPARATUS AND MECHANICS ASSOCIATION MEMBERSHIP FOR 2 EMPLOYEES	80	100	20	25.0%
	ILLINOIS PUBLIC WORKS MUTUAL AID NETWORK	250	250	-	0.0%
	MUNICIPAL FLEET MANAGERS ASSOCIATION FOR VEHICLE MAINTENANCE SUPERVISOR	30	50	20	66.7%
	NATIONAL ARBOR DAY FOUNDATION	15	15	-	0.0%
	UTILITY GROUP MEMBERSHIP (50%) FOR AMERICAN WATER WORKS ASSOCIATION (AWWA) AND ILLINOIS CHAPTER	1,060	1,200	140	13.2%
	ILLINOIS DEPARTMENT OF AGRICULTURE PESTICIDE LICENSES (1 APPLICATOR, 3 OPERATORS)	195	195	-	0.0%
	INTERNATIONAL SOCIETY OF ARBORICULTURE, ILLINOIS ARBORIST ASSOCIATION (3 EMPLOYEES) AND SOCIETY OF MUNICIPAL ARBORISTS (2 EMPLOYEES)	760	760	-	0.0%
	NATIONAL SAFETY COUNCIL (NSC)	600	450	(150)	-25.0%
	AMERICAN PUBLIC WORKS ASSOCIATION MEMBERSHIP FOR 4 EMPLOYEES	700	765	65	9.3%
	Subtotal	3,690	3,785	95	2.6%
420020	PROFESSIONAL SERVICES				
	PARTICIPATION IN THE CHLORIDE REDUCTION WORKGROUP FOR THE CHICAGO AREA WATERWAY SYSTEM (CAWS) AS REQUIRED BY THE IEPA	2,000	3,000	1,000	50.0%
	Subtotal	2,000	3,000	1,000	50.0%
420020-20015	PROFESSIONAL SERVICES				
	GPS FLEET MANAGEMENT - RECURRING MONTHLY FEES TO SUPPORT 43 VEHICLES AT PUBLIC WORKS AND 12 VEHICLES AT VILLAGE HALL	6,900	6,900	-	0.0%
	Subtotal	6,900	6,900	-	0.0%
420040	LEASE / PURCHASE COPIER				
	COPY MACHINE LEASE	5,000	5,000	-	0.0%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Sub-Fund	GENERAL FUND
Department	ENGINEERING & PUBLIC WORKS
Program	STREETS

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
420040	Subtotal	5,000	5,000	-	0.0%
421000	CONTRACTUAL SERVICES				
	FENCE AND GUARD RAIL REPAIRS	1,000	1,000	-	0.0%
	HAULING AND DISPOSAL OF STREET SWEEPINGS/SPOIL (APPROX. 34 SEMI LOADS OR 680 YDS.)	17,000	17,000	-	0.0%
	HAZARDOUS WASTE DISPOSAL	400	400	-	0.0%
	MISCELLANEOUS REPAIRS	2,000	2,000	-	0.0%
	ORGANIC WEED CONTROL FOR PUBLIC WORKS FACILITY AND VILLAGE HALL GROUNDS - REQUIRES IRRIGATION SYSTEM (UP TO 5 APPLICATIONS TOTAL)	2,500	2,500	-	0.0%
	SPRINKLER SYSTEM REPAIRS	4,000	4,000	-	0.0%
	TRAFFIC COUNTER REPAIRS	500	500	-	0.0%
	WEATHER WARNING SERVICE (WINTER AND RAIN/WIND STORM SEASONS)	4,300	4,200	(100)	-2.3%
	RENTAL OF TRAFFIC CONTROL DEVICES FOR SPECIAL EVENTS (JULY 3RD EVENT)	1,800	2,900	1,100	61.1%
	INTEGRATED INFRARED PAVEMENT TEMPERATURE SENSORS & CAMERA SYSTEM		5,000	5,000	
	Subtotal	33,500	39,500	6,000	17.9%
421200	CONTRACTUAL SNOW REMOVAL				
	CONTRACTUAL SNOW HAULING WITH SEMI-TRAILERS (CENTRAL BUSINESS DISTRICT AREAS), APPROXIMATELY 24 HOURS AT \$150 PER HOUR	3,600	3,600	-	0.0%
	CUL-DE-SAC STREETS (120 EA.), 8+ INCHES SNOW ACCUMULATION, 1 EVENT AT \$15,700	13,660	15,700	2,040	14.9%
	CUL-DE-SAC STREETS (120 EA.) SALTING APPLICATION, 7 EVENTS AT \$2,820 EA.	17,150	19,740	2,590	15.1%
	CARRIAGE SIDEWALKS FOR CUL-DE-SAC STREETS (40 EA.), 8+ INCHES SNOW ACCUMULATION, 1 EVENT AT \$1,730	1,505	1,730	225	15.0%
	PARKING LOTS (4 EA.) AND FACILITIES (4 EA.), SALTING APPLICATION, 7 EVENTS AT \$270 EA.	1,610	1,890	280	17.4%
	ALLEYS, 4-8 INCHES SNOW ACCUMULATION, 2 EVENTS AT \$4,830 EA.	22,400	9,660	(12,740)	-56.9%
	ALLEYS, 2-4 INCHES SNOW ACCUMULATION 4 EVENTS AT \$4,140 EA.		16,560	16,560	
	PARKING LOTS (4 EA.) AND FACILITIES (4 EA.), 8+ INCHES SNOW ACCUMULATION, 1 EVENT AT \$1,450	1,260	1,450	190	15.1%
	CUL-DE-SAC STREETS (120 EA.), 4-8 INCHES SNOW ACCUMULATION, 2 EVENTS AT \$11,600 EA.	20,100	23,200	3,100	15.4%
	CUL-DE-SAC STREETS (120 EA.), 2-4 INCHES SNOW ACCUMULATION, 4 EVENTS AT \$8,610 EA.	29,948	34,440	4,492	15.0%
	PARKING LOTS (4 EA.) AND FACILITIES (4 EA.), 4-8 INCHES SNOW ACCUMULATION, 2 EVENTS AT \$1,040 EA.	1,800	2,080	280	15.6%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Sub-Fund	GENERAL FUND
Department	ENGINEERING & PUBLIC WORKS
Program	STREETS

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
421200	CARRIAGE SIDEWALKS FOR CUL-DE-SAC STREETS (40 EA.), 4-8 INCHES SNOW ACCUMULATION, 4 EVENTS AT \$1,285 EA.	4,480	5,140	660	14.7%
	PARKING LOTS (4 EA.) AND FACILITIES (4 EA.), 2-4 INCHES SNOW ACCUMULATION, 9 EVENTS AT \$810 EA.	6,337	7,290	953	15.0%
	ALLEYS, 8+ INCHES SNOW ACCUMULATION, 1 EVENT AT \$8,970	7,800	8,970	1,170	15.0%
	Subtotal	131,650	151,450	19,800	15.0%
423100	HOLIDAY LIGHT DECORATIONS				
	HOLIDAY DECOR - LINDEN SQUARE (CIP PROJECT)	47,250	47,600	350	0.7%
	Subtotal	47,250	47,600	350	0.7%
423200	J.U.L.I.E. EXPENSE				
	ANNUAL COST FOR JOINT UTILITY LOCATING INFORMATION FOR EXCAVATION (JULIE) NOTIFICATIONS (APPROXIMATELY 8,600 REQUESTS ANNUALLY) -WATER TRANSMISSION MAINS (APPROXIMATELY 2,700 REQUESTS PER YEAR)	12,055	12,630	575	4.8%
	Subtotal	12,055	12,630	575	4.8%
423300	LNDSKP&MAINT-PUB RIGHT-OF-WAYS				
	LANDSCAPE MAINTENANCE OF THE ELMWOOD DUNES PUBLIC RIGHT-OF-WAY	12,720	12,720	-	0.0%
	RESTORATION AND MAINTENANCE OF VEGETATION IN DETENTION BASIN AT PUBLIC WORKS FACILITY	3,950	3,950	-	0.0%
	LANDSCAPE MAINTENANCE AT 56 PUBLIC RIGHT OF WAY LOCATIONS (32-WEEKS) AND GRASS CUTTING SERVICES AT 29 PUBLIC RIGHT OF WAY LOCATIONS (21-WEEKS). ALSO INCLUDES COST FOR INSTALLATION OF ANNUALS, GARDEN MUMS AND WINTER EVERGREENS.	48,373	57,000	8,627	17.8%
	EDENS POLLINATOR (CIP PROJECT)	12,500	290,100	277,600	2220.8%
	LANDSCAPE MAINTENANCE AT POLLINATOR SITES	6,690	6,690	-	0.0%
	Subtotal	84,233	370,460	286,227	339.8%
426000	RE-ACCREDITATION EXPENSE				
	ACCREDITATION EXPENSE (YEAR 1 OF 2)	5,500	5,500	-	0.0%
	Subtotal	5,500	5,500	-	0.0%
427400	LEASE LEAF PACKERS				
	LEASED VACUUM TRUCKS AS CONTINGENCY TO SUPPORT LEAF COLLECTION OPERATIONS	10,000	10,000	-	0.0%
	Subtotal	10,000	10,000	-	0.0%
428020	TELEPHONE SERVICE - CELLULAR				
	CELL PHONE AND TABLET CHARGES	3,300	3,300	-	0.0%
	Subtotal	3,300	3,300	-	0.0%
427450	LEAF DISPOSAL				
	LEAF HAULING AND DISPOSAL SERVICES		260,000	260,000	
	Subtotal		260,000	260,000	
CONTRACTUAL SERVICES Total		345,078	919,125	574,047	166.4%
COMMODITIES					
430050	UNIFORM EXPENSE				

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Sub-Fund	GENERAL FUND
Department	ENGINEERING & PUBLIC WORKS
Program	STREETS

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
430050	PERSONAL PROTECTIVE EQUIPMENT (PPE) FOR 10 MAINTENANCE WORKERS AND THREE SUPERVISORY STAFF	1,800	1,950	150	8.3%
	PERSONAL PROTECTIVE EQUIPMENT (PPE) FOR 11 SEASONAL EMPLOYEES (SIX LEAF COLLECTORS, THREE LANDSCAPE ASSISTANTS AND TWO GIS INTERNS)	600	700	100	16.7%
	UNIFORM ALLOWANCE FOR 10 MAINTENANCE WORKERS AND 3 SUPERVISORY STAFF AT \$250 EA.	3,250	3,250	-	0.0%
	UNIFORM RENTAL CHARGES FOR 8 MAINTENANCE WORKERS AND 2 CREW LEADERS	1,000	1,000	-	0.0%
	WILMETTE LOGO SHIRTS AND HATS FOR 11 SEASONAL EMPLOYEES (SIX LEAF COLLECTORS, THREE LANDSCAPE ASSISTANTS, TWO GIS INTERNS)	825	1,100	275	33.3%
	WILMETTE LOGO SHIRTS AND HATS FOR 17 FTE (FOUR ADMINISTRATION, THREE SUPERVISORS AND 10 MAINTENANCE WORKERS)	3,525	3,950	425	12.1%
	Subtotal	11,000	11,950	950	8.6%
430130	SUPPLIES - MISC. TOOLS & EQUIP				
	REPLACEMENT OF TOOLS AND SMALL EQUIPMENT	6,000	4,500	(1,500)	-25.0%
	REPLACEMENT SNOW PLOWS	12,500	15,000	2,500	20.0%
	Subtotal	18,500	19,500	1,000	5.4%
430230	SUPPLIES - OFFICE				
	OFFICE SUPPLIES, INCLUDES: PENS, PENCILS, MARKERS, BINDERS, FILE FOLDERS, PAPER PRODUCTS, TAPE, CORRECTION FLUID, PAPER CLIPS, POST-IT NOTES, TABS, ETC.	3,000	3,000	-	0.0%
	Subtotal	3,000	3,000	-	0.0%
430250	SUPPLIES - OTHER THAN OFFICE				
	MISC. SUPPLIES SUCH AS MAPS, BUSINESS CARDS, TIME CARDS, RESIDENT SURVEYS, KEYS, ETC.	1,000	1,500	500	50.0%
	Subtotal	1,000	1,500	500	50.0%
430410	MATERIALS - TRAFFIC SIGNS				
	ALUMINUM SHEETING, SIGN FACES, SIGNS, SIGN POSTS, BANDING, ETC.	8,300	8,300	-	0.0%
	NO PARKING SIGNS FOR NORTHWESTERN UNIVERSITY FOOTBALL GAMES	1,000	1,000	-	0.0%
	REPLACEMENT OF PLASTIC SIGNS AND SIGN FACES FOR THE ANNUAL LEAF COLLECTION PROGRAM	3,800	3,800	-	0.0%
	REPLACEMENT OF REGULATORY SIGNS	4,200	4,200	-	0.0%
	REPLACEMENT OF STREET AND PARKING SIGNS	2,500	2,500	-	0.0%
	Subtotal	19,800	19,800	-	0.0%
430420	MATERIALS - SALT				
	1,800 TONS OF BULK ROCK SALT ORDERED THROUGHT THE LAKE COUNTY (IL) AND STATE OF ILLINOIS CMS JOINT PURCHASE AGREEMENTS (50/50)	146,394	153,720	7,326	5.0%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Sub-Fund	GENERAL FUND
Department	ENGINEERING & PUBLIC WORKS
Program	STREETS

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
430420	4,700 GALLONS OF LIQUID DEICER, SUCH AS CALCIUM CHLORIDE (I.E. BEET HEET PRODUCT), AT \$1.90 PER GALLON	15,360	8,930	(6,430)	-41.9%
	Subtotal	161,754	162,650	896	0.6%
430430	MATERIALS - STREET/LANDSCAPING				
	MISCELLANEOUS SUPPLIES	3,000	3,000	-	0.0%
	PLANT MATERIAL FOR ONGOING LANDSCAPE IMPROVEMENTS (I.E. PERENNIALS AND SHRUBS FOR LANDSCAPE BEDS)	8,000	9,000	1,000	12.5%
	SEASONAL PLANT MATERIAL FOR VARIOUS LANDSCAPE BEDS (I.E. SPRING ANNUALS, FALL MUMS, WINTER GREENS, ETC.)	2,000	2,000	-	0.0%
	STREETSCAPE FURNITURE AND MAINTENANCE - PURCHASE AND REPLACEMENT OF APPROXIMATELY 15 ITEMS EACH YEAR (I.E. TRASH RECEPTACLES, BENCHES AND BIKE RACKS)	8,000	8,000	-	0.0%
	TOPSOIL, CRUSHED STONE, SAND, MULCH, GRASS SEED, SOD, ETC.	4,000	4,000	-	0.0%
	TRAFFIC CONTROL DEVICES (I.E. SAFETY CONES, BARRICADES, WORK ZONE SIGNS ETC.)	3,400	3,400	-	0.0%
	STREETSCAPE FURNITURE (CIP PROJECT)	15,200	14,000	(1,200)	-7.9%
	HOT ASPHALT MATERIAL FOR STREET AND ALLEY REPAIRS (HMA SURFACE MATERIAL) -APPROXIMATELY 250 TONS OF MATERIAL AND 240 GALLONS OF EMULSION	21,800	22,500	700	3.2%
	UPM COLD PATCH MATERIAL FOR POT HOLE REPAIRS (APPROXIMATELY 90 TONS AT \$155 PER TON)	13,500	13,950	450	3.3%
	Subtotal	78,900	79,850	950	1.2%
430432	MATERIALS-LEAF PANS / BROOMS				
	PURCHASE OF ONE STEEL LEAF PAN	11,000		(11,000)	
	Subtotal	11,000		(11,000)	
COMMODITIES Total		304,954	298,250	(6,704)	-2.2%
OTHER EXPENSE					
440500	AUTOMOTIVE EXPENSE ALLOCATION				
	DEPARTMENT SHARE OF THE VILLAGE'S AUTOMOTIVE EXPENSE	558,684	638,766	80,082	14.3%
	Subtotal	558,684	638,766	80,082	14.3%
441000	INCIDENTALS				
	MISCELLANEOUS ITEMS SUCH AS MAILING DUTCH ELM SAMPLES, SHIPPING FEES, COURIER FEES, ETC.	1,600	2,500	900	56.3%
	Subtotal	1,600	2,500	900	56.3%
442000	TRAINING				
	DEPUTY DIRECTOR LOCAL TRAINING	200	200	-	0.0%
	DIRECTOR LOCAL TRAINING	400	500	100	25.0%
	SUPERVISOR - NORTH AMERICAN SNOW CONFERENCE	1,500	1,000	(500)	-33.3%
	TRAINING IN SNOW PLOW OPERATIONS, TRAFFIC SIGN REGULATIONS, ETC. FOR 13 EMPLOYEES (THREE SUPERVISORS, TEN MAINTENANCE WORKERS)	5,900	2,500	(3,400)	-57.6%
	TRAVEL/TRAINING REIMBURSEMENT	500	500	-	0.0%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Sub-Fund	GENERAL FUND
Department	ENGINEERING & PUBLIC WORKS
Program	STREETS

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
442000	SUPERVISOR TRAINING - LEADERSHIP AND PROFESSIONAL DEVELOPMENT	1,500	3,000	1,500	100.0%
	CDL DRIVER TRAINING (ONE EMPLOYEE)		3,600	3,600	
	Subtotal	10,000	11,300	1,300	13.0%
447050	N.I.P.S.T.A. CONTRIBUTION				
	MEMBERSHIP DUES FOR THE NORTHEASTERN ILLINOIS PUBLIC SAFETY TRAINING ACADEMY (NIPSTA)	1,500	1,500	-	0.0%
	Subtotal	1,500	1,500	-	0.0%
OTHER EXPENSE Total		571,784	654,066	82,282	14.4%
CAPITAL OUTLAY					
480275-40651	P.W. VEHICLES- OTHER				
	LEAF PAN REPLACEMENT (UNIT 393) (CIP PROJECT)		20,000	20,000	
	Subtotal		20,000	20,000	
CAPITAL OUTLAY Total			20,000	20,000	
CERF ALLOCATION					
448024	CAPITAL EQPT REPL FUND TRSR				
	CAPITAL EQUIPMENT REPLACEMENT FUND TRANSFER	159,860	159,860	-	0.0%
	Subtotal	159,860	159,860	-	0.0%
CERF ALLOCATION Total		159,860	159,860	-	0.0%
Grand Total		3,237,090	3,953,271	716,181	22.1%



DATE: August 7, 2023

TO: Michael N. Braiman, Village Manager

FROM: Brigitte Ann Berger-Raish, P.E., Director of Engineering and Public Works

SUBJECT: Budget Justification Memo

Account Number	11233030-421200
Department	Engineering and Public Works
Account Name	Contractual Snow Removal

Background

This account provides funds for contractual assistance with snow and ice control and includes plowing of 120 cul-de-sac streets (and carriage sidewalks), 12 parking lots, 18 miles of alleys. The Village's existing contract includes tiered pricing based on actual number of events (completed passes) and snow accumulation (2-4, 4-8 and 8+ inches). Funds are also available for leasing semi-trailer units for snow hauling in business district areas. On average, the Village experiences seven plow events over the course of each winter season.

Justification

For 2024, staff requests an increase of \$19,800 for contractual snow removal. The existing contract #18169 is set to expire on September 30, 2023, and staff are in the process of negotiating terms with the existing vendor for a potential five-year contract amendment. The requested additional funds (\$19,800) reflect a 15% increase across the board for contractual snow removal. The existing unit rate schedule has remained fixed dating back to 2018 for cul-de-sacs and parking lots and to 2021 for alleys. The increase will bring the updated unit rate schedule in line with current market conditions based on ongoing discussions with the existing vendor and review of unit pricing for contractual snow assistance from neighboring communities.

Denoted in the table below is comparison of the 2023 Budget and 2024 Proposed Budget and requested increase for contractual snow removal.

Description	2023 Budget	2024 Budget	Increase	Account No.
Contractual Snow Removal	\$131,650	\$151,450	\$19,800	11233030-421200

Alternative

Leave budget amount unchanged or increase by lesser amount, however, the additional requested funds (\$19,800) for contractual snow removal uphold service levels and are likely needed to fulfill a contract obligation.



DATE: August 7, 2023

TO: Michael N. Braiman, Village Manager

FROM: Brigitte Ann Berger-Raish, P.E., Director of Engineering and Public Works

SUBJECT: Budget Justification Memo

Account Number	11233030-423300
Department	Engineering and Public Works
Account Name	Landscaping & Maintenance - Public Right-of-Ways

Background

This account provides funds for contractual assistance with landscape maintenance (44 locations, 32-weeks), grass cutting services (29 locations, 21-weeks) and planting services (summer annuals, fall garden mums, and wintergreens) for various public right-of-way locations. It also provides funds for maintenance of the bioswale retention area at the Public Works Facility and native landscape areas at the Elmwood Dunes Preserve and prairie sites at Lake and Laramie and Glenview and Hibbard.

Justification

For 2024, staff requests an increase of \$8,627 for landscaping and maintenance of the public right-of-way. The existing contract #23010 for landscape maintenance, grass cutting and planting services was secured through a bid solicitation process in early 2023 and the current contract pricing and requested increase amount commensurate with one another. Staff will be pursuing a contract extension with the existing vendor for landscape services in 2024 at continuation of fixed pricing.

Denoted in the table below is comparison of the 2023 Budget and 2024 Proposed Budget and requested increase for landscaping and maintenance of the public right-of-way.

Description	2023 Budget	2024 Budget	Increase	Account No.
Landscaping & Maintenance	\$71,733	\$80,360	\$8,627	11233030-423300

Alternative

Leave budget amount unchanged or increase by lesser amount, however, the additional requested funds (\$8,627) for landscaping and maintenance of the public right-of-way uphold service levels and fulfill a contract obligation.



DATE: August 7, 2023

TO: Michael N. Braiman, Village Manager

FROM: Brigitte Ann Berger-Raish, P.E., Director of Engineering and Public Works

SUBJECT: Budget Justification Memo

Account Number	11233030-427450
Department	Engineering and Public Works
Account Name	Leaf Disposal

Background

This account provides funds for contractual support of the Village's leaf collection program. Specifically, the Village's residential solid waste hauler provides rear-loading packer trucks (up to six per day) to support curb side leaf collection operations and semi-trailers for hauling and disposal of approximately 8,500 compacted cubic yards of leaves to a licensed compost facility each year.

Justification

On July 25, 2023, the Village Board approved an eight-year contract with Lakeshore Recycling Systems (LRS) for residential solid waste removal services. The new contract included a provision for leaf collection services with an annual compensation of \$260,000 for furnishing packer trucks and leaf hauling/disposal. Therefore, the 2024 proposed budget request includes \$260,000. Expenses for leaf disposal were not itemized separately under the previous residential solid waste collection contract.

Denoted in the table below is comparison of the 2023 Budget and 2024 Proposed Budget and requested increase for leaf disposal.

Description	2023 Budget	2024 Budget	Increase	Account No.
Leaf Disposal	\$0	\$260,000	\$260,000	11233030-427450

Alternative

There are no alternatives as the requested funds (\$260,000) for the Village's leaf collection program fulfill a contractual obligation.

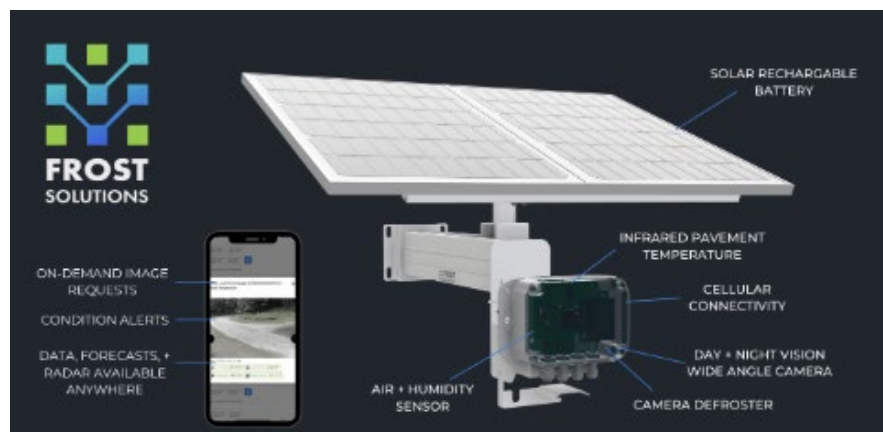


BUDGET REQUEST FORM

Department	Engineering and Public Works
Program	Streets
Fund	General
Account Name	Contractual Services
Account Number	11233030-421000
Cost of Request	\$5,000
One-Time or Recurring	Recurring

Description of Request	Funding to lease (12-month subscription) for integrated infrared pavement temperature and camera system (2 ea.)

Justification	This request funds subscription service (12-months) of integrated infrared pavement temperature sensor and camera system (2 ea.). These self-install units (solar and battery powered) would be located on streetlight poles (within 20-25 feet of ground surface) at street intersections or Village Facility parking lots to monitor real time pavement conditions throughout the winter season. This includes surface temperatures, still shot images, air temperature, dew point and humidity levels. Technology also allows for surface temperature forecasting and freeze warning alerts to assist with snow crew mobilization. Information accessible through cloud-based website. The Village would also have access to viewing information from neighboring communities in the network.





DATE: August 7, 2023

TO: Michael N. Braiman, Village Manager

FROM: Brigitte Ann Berger-Raish, P.E., Director of Engineering and Public Works

SUBJECT: Budget Justification Memo

Account Number	11233030-442000 40807090-442000 41838090-442000
Department	Engineering and Public Works (EPW)
Account Name	Training

Background

These accounts provide funds for various training opportunities for EPW employees in the Street and Water/Sewer Divisions. This includes general OSHA safety, blood bourn pathogens, fall hazards, lock-out/tag-out, snow plowing, electrical, sewer pipe inspection, trenching and shoring, confined space, utility locating, heavy equipment operation, industry seminars, certifications, leadership and professional development, and tuition reimbursement.

Justification

For 2024, staff requests an additional \$5,050 spread across the streets, sewer, and water training accounts for CDL driver training per federal mandate. This is attributed to the inclusion of new line items, totaling \$7,200 for two employees (or \$3,600 ea.). Entering 2024, the Engineering and Public Works Department will be 100% fully staffed, however, any new hires without a CDL license would be subjected to CDL training. EPW employees are required to obtain a 'class B' CDL driver's license with air brake and tanker endorsements to operate the Village's heavy-duty fleet.

Beginning February 7, 2022, the Federal Motor Carrier Safety Administration (FMCSA) set new Entry-Level Driver Training (ELDT) requirements that apply to any individual obtaining a Commercial Driver's License (CDL) for the first time. Under the new FMSCA requirements, an entry-level driver must successfully complete a prescribed program of theory and behind-the-wheel instruction before taking the CDL skills test. This training must be provided by an entity registered with the FMCSA as a Training Provider (third party vendor –professional driver's school). The State of Illinois Secretary of State will not be offering training opportunities as this is a federal driver's license requirement.

Denoted in the table below is comparison of the 2023 Budget and 2024 Proposed Budget and requested increase for training.

Description	2023 Budget	2024 Budget	Increase	Account No.
Training - Streets	\$10,000	\$11,300	\$1,300	11233030-442000
Training - Sewer	\$8,125	\$10,400	\$2,275	40807090-442000
Training - Water	\$6,925	\$8,400	\$1,475	41838090-442000
Subtotals	\$25,050	\$30,100	\$5,050	

Alternative

The requested additional funds serve as contingency to address a federal mandate for CDL driver training in the event of hiring a new employee within the Engineering and Public Works Department. The alternative is to remove the funding contingency and pay for costs on an as-needed basis and risk exceeding the budget amount.

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	GENERAL FUND
Sub-Fund	GENERAL FUND
Department	ENGINEERING & PUBLIC WORKS
Program	REFUSE COLLECTION & DISPOSAL

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
REFUSE COLLECTION								
427000	REFUSE COLLECTION	1,025,418	1,010,935	1,031,785	1,021,510	1,006,200	(25,585)	-2.48%
427100	RECYCLING COLLECTION	791,796	789,124	796,895	789,130	1,083,600	286,705	35.98%
427200	LANDFILL TIPPING FEES	407,061	467,127	457,500	465,940	564,386	106,886	23.36%
427300	YARD WASTE COLLECTION	214,979	214,256	216,380	214,260	206,400	(9,980)	-4.61%
REFUSE COLLECTION Total		2,439,254	2,481,442	2,502,560	2,490,840	2,860,586	358,026	14.31%
COMMODITIES								
430310	SUPPLIES - YARD WASTE STICKERS	1,920	2,325	2,550	2,000	2,550	-	0.00%
COMMODITIES Total		1,920	2,325	2,550	2,000	2,550	-	0.00%
OTHER EXPENSE								
443041	PROMOTIONAL / EDUCATIONAL EXP.	200	-	600	-	600	-	0.00%
OTHER EXPENSE Total		200	-	600	-	600	-	0.00%
Grand Total		2,441,374	2,483,767	2,505,710	2,492,840	2,863,736	358,026	14.29%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Sub-Fund	GENERAL FUND
Department	ENGINEERING & PUBLIC WORKS
Program	REFUSE COLLECTION & DISPOSAL

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
COMMODITIES					
430310	SUPPLIES - YARD WASTE STICKERS				
	50,000 YARD-WASTE STICKERS	2,550	2,550	-	0.0%
	Subtotal	2,550	2,550	-	0.0%
COMMODITIES Total		2,550	2,550	-	0.0%
OTHER EXPENSE					
443041	PROMOTIONAL / EDUCATIONAL EXP.				
	EDUCATION MATERIALS SUCH AS PROMOTION OF RECYCLING IN SCHOOLS	600	600	-	0.0%
	Subtotal	600	600	-	0.0%
OTHER EXPENSE Total		600	600	-	0.0%
REFUSE COLLECTION					
427000	REFUSE COLLECTION				
	RESIDENTIAL SOLID WASTE COLLECTION -GARBAGE (8,600 CUSTOMERS)	1,031,785	1,006,200	(25,585)	-2.5%
	Subtotal	1,031,785	1,006,200	(25,585)	-2.5%
427100	RECYCLING COLLECTION				
	RESIDENTIAL SOLID WASTE COLLECTION -RECYCLING (8,600 CUSTOMERS)	796,895	1,083,600	286,705	36.0%
	Subtotal	796,895	1,083,600	286,705	36.0%
427200	LANDFILL TIPPING FEES				
	DISPOSAL OF RESIDENTIAL SOLID WASTE AT SWANCC TRANSFER STATION	457,500	475,130	17,630	3.9%
	TRUE-UP CREDIT FOR DISPOSAL OF RESIDENTIAL SOLID WASTE AT SWANCC TRANSFER STATION		(47,055)	(47,055)	
	CAPITAL SHARE FOR ROOF REPLACEMENT AT SWANCC TRANSFER STATION		136,311	136,311	
	Subtotal	457,500	564,386	106,886	23.4%
427300	YARD WASTE COLLECTION				
	RESIDENTIAL SOLID WASTE COLLECTION -YARD WASTE (8,600 CUSTOMERS)	216,380	206,400	(9,980)	-4.6%
	Subtotal	216,380	206,400	(9,980)	-4.6%
REFUSE COLLECTION Total		2,502,560	2,860,586	358,026	14.3%
Grand Total		2,505,710	2,863,736	358,026	14.3%



DATE: August 7, 2023
TO: Michael N. Braiman, Village Manager
FROM: Brigitte Ann Berger-Raish, P.E., Director of Engineering and Public Works
SUBJECT: Budget Justification Memo

Account Number	11243030-427200
Department	Engineering and Public Works
Account Name	Landfill Tipping Fee

Background

This account provides funds for the disposal of approximately 8,704 tons of refuse material at the Glenview Transfer Station, Solid Waste Agency of Northern Cook County (SWANCC). On March 17, 1992, the Village Board approved a project use agreement with SWANCC for landfill disposal of residential solid waste.

Staff works closely with SWANCC to develop the budget for landfill tipping fees. The Village's budget is predicated on provisions outlined in the project use agreement which includes upfront payment for committed tonnage based on a monthly average (36-month period), followed by a true-up process where SWANCC reviews final O&M costs and makes year-end adjustments based on each member's committed tonnage vs. final actual delivery. SWANCC's fiscal year extends from May to April.

Justification

The projected 2024 budget for landfill tipping fee is \$475,130 (O&M subtotal) and reflects an increase of \$17,630 over the 2023 budget. The Village is also projected to receive a True-Up Credit in the amount of \$47,055 for under delivery of 937.44 tons, however, this will be applied against the Village's member share of the roof replacement project at the Glenview Transfer Station which is \$136,311 (or 3.41%). SWANCC will True-Up the actual roof expenses with its members once the project concludes.

Denoted in the table below is comparison of the 2023 Budget and 2024 Proposed Budget and requested increase.

Description	2023 Budget	2024 Budget	Increase	Account No.
Landfill Tipping Fee	\$457,500	\$475,130	\$17,630	11243030-427200

Alternative

There are no alternatives as this is a contractual obligation.

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	GENERAL FUND
Sub-Fund	GENERAL FUND
Department	ENGINEERING & PUBLIC WORKS
Program	STREET LIGHTING

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
PERSONNEL EXPENSE								
410100	REGULAR WAGES	106,657	119,769	133,385	134,040	137,583	4,198	3.15%
410200	OVERTIME WAGES	4,526	3,140	6,560	5,280	3,900	(2,660)	-40.55%
415000	EMPLOYEE BENEFITS	37,653	39,575	46,215	43,320	47,788	1,573	3.40%
PERSONNEL EXPENSE Total		148,836	162,484	186,160	182,640	189,271	3,111	1.67%
CONTRACTUAL SERVICES								
421000	CONTRACTUAL SERVICES	1,463	-	18,400	18,050	18,400	-	0.00%
422200	MAINT & DISPOSAL-BULBS&BALLAST	-	1,084	1,000	-	1,000	-	0.00%
422210	STREET LIGHT POLE PAINTING	33,040	92,795	76,500	76,180	80,400	3,900	5.10%
CONTRACTUAL SERVICES Total		34,503	93,879	95,900	94,230	99,800	3,900	4.07%
COMMODITIES								
430050	UNIFORM EXPENSE	50	271	600	290	750	150	25.00%
430075	SUPPLIES	30,136	24,470	28,000	35,850	30,000	2,000	7.14%
430124	SUPPLIES - LIGHT POLES & PARTS	38,007	64,184	119,595	123,000	158,550	38,955	32.57%
430500	LEASED LIGHTING POWER	16,217	13,679	20,000	15,000	20,000	-	0.00%
430510	STREET LIGHTING POWER	62,816	48,706	71,000	50,000	71,000	-	0.00%
COMMODITIES Total		147,226	151,310	239,195	224,140	280,300	41,105	17.18%
OTHER EXPENSE								
440500	AUTOMOTIVE EXPENSE ALLOCATION	20,940	21,850	21,733	24,470	25,206	3,473	15.98%
442000	TRAINING	490	789	370	370	370	-	0.00%
OTHER EXPENSE Total		21,430	22,639	22,103	24,840	25,576	3,473	15.71%
CAPITAL OUTLAY								
460600	BLDG. IMPROV. - VILLAGE HALL	-	13,815	-	-	-	-	0.00%
CAPITAL OUTLAY Total		-	13,815	-	-	-	-	0.00%
Grand Total		351,995	444,127	543,358	525,850	594,947	51,589	9.49%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Sub-Fund	GENERAL FUND
Department	ENGINEERING & PUBLIC WORKS
Program	STREET LIGHTING

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PERSONNEL EXPENSE					
410100	REGULAR WAGES				
	PAYROLL	133,385	137,583	4,198	3.1%
	Subtotal	133,385	137,583	4,198	3.1%
410200	OVERTIME WAGES				
	OVERTIME	6,560	3,900	(2,660)	-40.5%
	Subtotal	6,560	3,900	(2,660)	-40.5%
415000	EMPLOYEE BENEFITS				
	BENEFITS	46,215	47,788	1,573	3.4%
	Subtotal	46,215	47,788	1,573	3.4%
PERSONNEL EXPENSE Total		186,160	189,271	3,111	1.7%
CONTRACTUAL SERVICES					
421000	CONTRACTUAL SERVICES				
	REPLACEMENT OF THREE CONTROL CABINETS FOR STREET LIGHTING SYSTEM	18,400	18,400	-	0.0%
	Subtotal	18,400	18,400	-	0.0%
422200	MAINT & DISPOSAL-BULBS&BALLAST				
	DISPOSAL OF STREET LIGHT BULBS AND BALLASTS	1,000	1,000	-	0.0%
	Subtotal	1,000	1,000	-	0.0%
422210	STREET LIGHT POLE PAINTING				
	STREETLIGHT POLE PAINTING (CIP PROJECT)	76,500	80,400	3,900	5.1%
	Subtotal	76,500	80,400	3,900	5.1%
CONTRACTUAL SERVICES Total		95,900	99,800	3,900	4.1%
COMMODITIES					
430050	UNIFORM EXPENSE				
	PERSONAL PROTECTIVE EQUIPMENT (PPE)	600	750	150	25.0%
	Subtotal	600	750	150	25.0%
430075	SUPPLIES				
	MISCELLANEOUS SUPPLIES	3,500	4,000	500	14.3%
	REPLACEMENT BALLASTS	3,000	3,000	-	0.0%
	REPLACEMENT ELECTRICAL COMPONENTS	6,000	7,000	1,000	16.7%
	REPLACEMENT LAMPS	10,000	10,000	-	0.0%
	WIRE AND CABLE	5,500	6,000	500	9.1%
	Subtotal	28,000	30,000	2,000	7.1%
430124	SUPPLIES - LIGHT POLES & PARTS				
	FUSES AND FUSEHOLDERS FOR STREET LIGHT POLES	795	1,000	205	25.8%
	21-FT FOOT CONCRETE POLES, THREE (3) AT A COST OF \$3,500 EACH	10,500		(10,500)	
	STREET LIGHTING CONTROL CABINET (CIP PROJECT)	30,000	44,800	14,800	49.3%
	STREETLIGHT LED LUMINAIRE REPLACEMENT (CIP PROJECT)	32,000	78,750	46,750	146.1%
	26-FT FOOT CONCRETE POLES, 5 AT A COST OF \$3,600 EACH	33,000	18,000	(15,000)	-45.5%
	POLE CONNECTORS, APPROXIMATELY 50, AT A COST OF \$20 EACH	750	1,000	250	33.3%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Sub-Fund	GENERAL FUND
Department	ENGINEERING & PUBLIC WORKS
Program	STREET LIGHTING

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
430124	250 WATT COBRA HEAD LED LUMINAIRES, 10 AT A COST OF \$300 EACH	5,400	3,000	(2,400)	-44.4%
	PURCHASE ALUMINUM ARMS FOR CONCRETE POLES (APPROX. 20-EACH)	7,150	12,000	4,850	67.8%
	Subtotal	119,595	158,550	38,955	32.6%
430500	LEASED LIGHTING POWER				
	MONTHLY CHARGE FOR 154 LIGHTS AND POWER LEASED FROM COMMONWEALTH EDISON	20,000	20,000	-	0.0%
	Subtotal	20,000	20,000	-	0.0%
430510	STREET LIGHTING POWER				
	POWER FOR 2,400 STREETLIGHTS AND TRAFFIC LIGHTS AT 23 INTERSECTIONS	71,000	71,000	-	0.0%
	Subtotal	71,000	71,000	-	0.0%
COMMODITIES Total		239,195	280,300	41,105	17.2%
OTHER EXPENSE					
440500	AUTOMOTIVE EXPENSE ALLOCATION				
	DEPARTMENT SHARE OF THE VILLAGE'S AUTOMOTIVE EXPENSE	21,733	25,206	3,473	16.0%
	Subtotal	21,733	25,206	3,473	16.0%
442000	TRAINING				
	ELECTRICAL SAFETY TRAINING COURSES AND SEMINARS	370	370	-	0.0%
	Subtotal	370	370	-	0.0%
OTHER EXPENSE Total		22,103	25,576	3,473	15.7%
Grand Total		543,358	594,947	51,589	9.5%

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	GENERAL FUND
Sub-Fund	GENERAL FUND
Department	ENGINEERING & PUBLIC WORKS
Program	TREE MAINTENANCE

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
PERSONNEL EXPENSE								
410100	REGULAR WAGES	300,590	259,918	212,191	208,130	220,535	8,344	3.93%
410200	OVERTIME WAGES	7,169	13,927	8,990	10,750	8,250	(740)	-8.23%
415000	EMPLOYEE BENEFITS	117,171	93,505	73,410	92,110	77,238	3,828	5.21%
PERSONNEL EXPENSE Total		424,930	367,350	294,591	310,990	306,023	11,432	3.88%
CONTRACTUAL SERVICES								
421000	CONTRACTUAL SERVICES	2,400	2,900	4,000	3,000	5,000	1,000	25.00%
424000	TREE PLANTING PROGRAM	38,441	115,800	129,500	121,440	116,750	(12,750)	-9.85%
424100	TREE PRUNING & REMOVAL	247,352	277,434	336,760	315,200	396,700	59,940	17.80%
428020	TELEPHONE SERVICE - CELLULAR	480	519	600	530	600	-	0.00%
CONTRACTUAL SERVICES Total		288,673	396,653	470,860	440,170	519,050	48,190	10.23%
COMMODITIES								
430050	UNIFORM EXPENSE	884	1,420	1,800	1,530	2,000	200	11.11%
430130	SUPPLIES - MISC. TOOLS & EQUIP	-	1,863	1,000	1,500	1,600	600	60.00%
430160	SUPPLIES - COMPUTER SOFTWARE	-	-	-	-	-	-	0.00%
430400	MATERIALS	817	1,448	2,700	3,110	4,000	1,300	48.15%
COMMODITIES Total		1,701	4,731	5,500	6,140	7,600	2,100	38.18%
OTHER EXPENSE								
440500	AUTOMOTIVE EXPENSE ALLOCATION	29,060	39,010	38,804	36,990	38,101	(703)	-1.81%
442000	TRAINING	1,120	740	1,400	1,500	2,200	800	57.14%
OTHER EXPENSE Total		30,180	39,750	40,204	38,490	40,301	97	0.24%
CAPITAL OUTLAY								
490450	OTHER EQUIP. - PUB. WORKS	864	-	-	-	-	-	0.00%
CAPITAL OUTLAY Total		864	-	-	-	-	-	0.00%
Grand Total		746,348	808,484	811,155	795,790	872,974	61,819	7.62%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Sub-Fund	GENERAL FUND
Department	ENGINEERING & PUBLIC WORKS
Program	TREE MAINTENANCE

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PERSONNEL EXPENSE					
410100	REGULAR WAGES				
	PAYROLL	212,191	220,535	8,344	3.9%
	Subtotal	212,191	220,535	8,344	3.9%
410200	OVERTIME WAGES				
	OVERTIME	8,990	8,250	(740)	-8.2%
	Subtotal	8,990	8,250	(740)	-8.2%
415000	EMPLOYEE BENEFITS				
	BENEFITS	73,410	77,238	3,828	5.2%
	Subtotal	73,410	77,238	3,828	5.2%
PERSONNEL EXPENSE Total		294,591	306,023	11,432	3.9%
CONTRACTUAL SERVICES					
421000	CONTRACTUAL SERVICES				
	TRANSPLANTING TREES, DUTCH ELM DISEASE TESTING, WOOD DEBRIS DISPOSAL, MISC.	2,000	2,000	-	0.0%
	PLANT HEALTH CARE TREATMENTS	2,000	3,000	1,000	50.0%
	Subtotal	4,000	5,000	1,000	25.0%
424000	TREE PLANTING PROGRAM				
	ABSORPTION OF FULL SHARE OF COST SHARE PROGRAM - APPROXIMATELY 20 TREES AT A COST OF \$500 PER TREE	10,000		(10,000)	
	MASTER TREE PROGRAM (CIP PROJECT)	92,500	96,750	4,250	4.6%
	Subtotal	102,500	96,750	(5,750)	-5.6%
424000-20048	TREE PLANTING PROGRAM				
	URBAN & COMMUNITY FORESTRY PARTNERSHIP	7,000		(7,000)	
	Subtotal	7,000		(7,000)	
424000-20049	TREE PLANTING PROGRAM				
	TREE INCENTIVE PROGRAM	20,000	20,000	-	0.0%
	Subtotal	20,000	20,000	-	0.0%
424100	TREE PRUNING & REMOVAL				
	DEMAND SERVICES AND EMERGENCY RESPONSE FOR TREE PRUNING AND TREE REMOVALS IN PUBLIC RIGHT-OF-WAY (CIP PROJECT)	45,000	66,500	21,500	47.8%
	CONTRACTUAL REMOVAL OF TREES 12" INCH DIAMETER AND GREATER (CIP PROJECT)	102,300	91,000	(11,300)	-11.0%
	SCHEDULED PRUNING OF PARKWAY TREES UNDER 7 INCHES DIAMETER (CIP PROJECT)	15,000	27,000	12,000	80.0%
	SCHEDULED PRUNING OF PARKWAY TREES 7"+ DIAMETER (CIP PROJECT)	160,210	204,000	43,790	27.3%
	Subtotal	322,510	388,500	65,990	20.5%
424100-20210	TREE PRUNING & REMOVAL				
	REMOVAL OF PARKWAY TREES DUE TO EAB INFESTATION (CIP PROJECT)	8,250	3,700	(4,550)	-55.2%
	TREE PLANTING TO REPLACE DEAD ASH TREES (CIP PROJECT)	6,000	4,500	(1,500)	-25.0%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Sub-Fund	GENERAL FUND
Department	ENGINEERING & PUBLIC WORKS
Program	TREE MAINTENANCE

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
424100-20210	Subtotal	14,250	8,200	(6,050)	-42.5%
428020	TELEPHONE SERVICE - CELLULAR				
	CELL PHONE AND TABLET CHARGES	600	600	-	0.0%
	Subtotal	600	600	-	0.0%
CONTRACTUAL SERVICES Total		470,860	519,050	48,190	10.2%
COMMODITIES					
430050	UNIFORM EXPENSE				
	PERSONAL PROTECTIVE EQUIPMENT (PPE) FOR ONE PART-TIME EMPLOYEE (FORESTRY INTERN)	60	100	40	66.7%
	PERSONAL PROTECTIVE EQUIPMENT (PPE) FOR TWO FULL TIME EMPLOYEES (VILLAGE FORESTERS)	520	550	30	5.8%
	UNIFORM ALLOWANCE FOR TWO FULL TIME EMPLOYEES AT \$250 EA. (VILLAGE FORESTERS)	500	500	-	0.0%
	UNIFORM RENTAL FOR TWO FULL TIME EMPLOYEES (TWO MAINTENANCE WORKERS)	200	200	-	0.0%
	WILMETTE LOGO SHIRTS AND HATS FOR ONE PART-TIME EMPLOYEE (FORESTRY INTERN)	70	100	30	42.9%
	WILMETTE LOGO SHIRTS AND HATS FOR TWO FULL TIME EMPLOYEES (VILLAGE FORESTERS)	450	550	100	22.2%
	Subtotal	1,800	2,000	200	11.1%
430130	SUPPLIES - MISC. TOOLS & EQUIP				
	REPLACE ONE CHAINSAW OR POLE CHAIN SAW (GAS OR ELECTRIC)	1,000	1,600	600	60.0%
	Subtotal	1,000	1,600	600	60.0%
430400	MATERIALS				
	TREE MAINTENANCE EQUIPMENT	2,700	4,000	1,300	48.1%
	Subtotal	2,700	4,000	1,300	48.1%
COMMODITIES Total		5,500	7,600	2,100	38.2%
OTHER EXPENSE					
440500	AUTOMOTIVE EXPENSE ALLOCATION				
	DEPARTMENT SHARE OF THE VILLAGE'S AUTOMOTIVE EXPENSE	38,804	38,101	(703)	-1.8%
	Subtotal	38,804	38,101	(703)	-1.8%
442000	TRAINING				
	MISCELLANEOUS SEMINARS AND TRAINING FOR 2 FORESTERS	1,000	1,260	260	26.0%
	MISCELLANEOUS SEMINARS AND TRAINING FOR 2 TREE TRIMMERS	400	500	100	25.0%
	TREE RISK ASSESSMENT QUALIFICATION (TRAQ) THROUGH INTERNATIONAL SOCIETY OF ARBORICULTURE (2 FORESTERS)		440	440	
	Subtotal	1,400	2,200	800	57.1%
OTHER EXPENSE Total		40,204	40,301	97	0.2%
Grand Total		811,155	872,974	61,819	7.6%



Water Fund



FUND SUMMARY

The Water Fund accounts for revenues derived from residential and wholesale water sales used to operate and maintain the Village's water plant and water distribution system. This includes all capital expenses and debt service as well as an annual operating transfer to the General Fund. Due to its business nature, this fund is classified as an enterprise type fund.

BUDGET SUMMARY

Revenue by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Residential Water Charges	3,533,771	3,240,994	3,211,900	3,241,000	3,211,900	-
Wholesale Water Sales	6,986,545	6,624,917	6,668,320	6,746,420	6,668,320	-
Service Charges	93,767	98,943	50,000	78,100	50,000	-
Other Income	58,039	7,428	120,000	373,500	120,000	-
Grants/Contributions	-	757,953	1,467,500	1,387,500	617,500	(850,000)
Investment Income	48,413	247,121	205,000	717,000	355,000	150,000
Bond Proceeds	90,865	1,340,000	-	-	-	-
TOTAL REVENUES	10,811,400	12,317,356	11,722,720	12,543,520	11,022,720	(700,000)

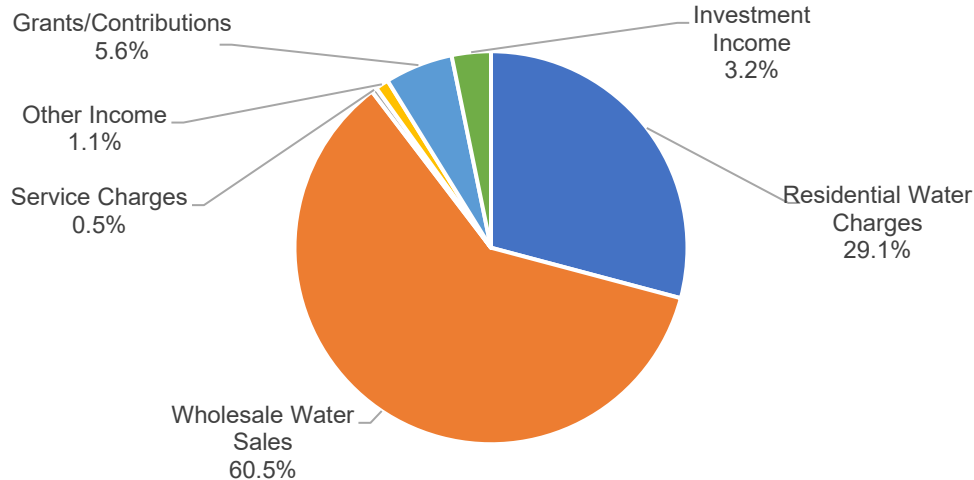
Expense by Program

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Water Plant Operations	3,188,331	3,117,251	3,530,758	3,568,050	3,625,115	94,357
Water Reservoir & Meters	304,797	340,674	349,544	340,320	358,504	8,960
Water Distribution	1,280,391	1,455,372	1,987,256	1,624,360	2,295,380	308,124
Miscellaneous	1,787,996	1,742,743	2,059,155	1,761,210	2,093,716	34,561
Billing	164,604	181,318	176,155	189,240	199,570	23,415
Debt Service	2,983,249	2,649,490	2,284,000	2,284,000	1,787,417	(496,583)
Capital Improvements	90,865	1,229,491	2,912,500	1,275,000	4,567,500	1,655,000
TOTAL BUDGET	9,800,233	10,716,339	13,299,368	11,042,180	14,927,202	1,627,834



Water Fund Revenues

The 2024 budgeted revenues for the Water Fund total \$11.02 million, which is \$700,000 or 5.97% below the 2023 budget; the significant change in revenue is due to the reduction in allocation of American Rescue Plan Act funds. The primary revenues for the Water Fund and denoted in the chart.



Residential Water Sales

Quarterly water billings to Wilmette residents and neighboring non-residents connected to the Wilmette water system. The water rate is \$2.75 per CCF and sales of water are around 1 million CCF annually

Wholesale Water Sales

Billings to the Villages of Glenview, Kenilworth, Golf, North Maine, and Illinois American Water Company. Cost per CCF of water is \$1.398 and sales of water are around 4 million CCF annually.

Service Charges

Includes revenues for water meter sales.

Other Income

Includes revenues for water permits, reimbursements for damage to fire hydrants, and sales of fixed assets.

Grants and Contributions

Includes funds from the American Rescue Plan Act of 2021

Debt Proceeds

This includes the revenues associated with bond issuances for large capital improvement projects.

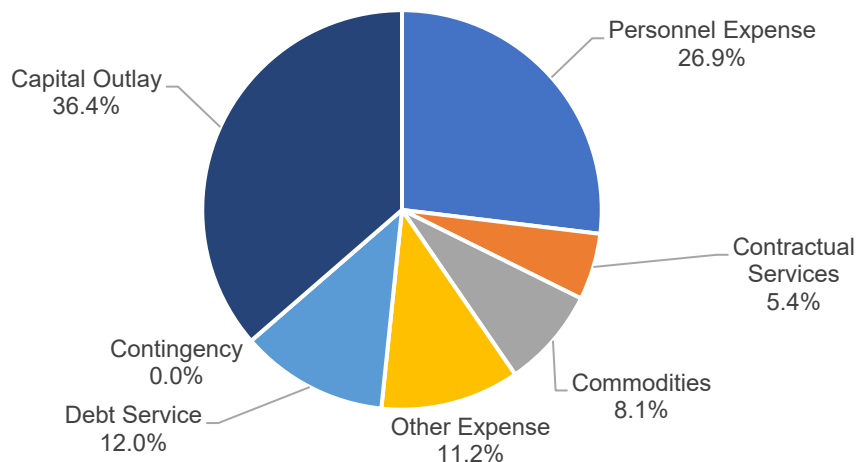
Investment Income

Interest earned on Water Fund working cash and reserves required per our water revenue bond ordinances.



Water Fund Expenditures

The 2024 budgeted expenditures for the Water Fund total \$14.93 million, which is \$1,627,834 or 12.24% above the 2023 budget; the change in expenditures is due to addition and continuation of several capital infrastructure projects including water main replacements, treatment process improvements, and the automated meter reading program. The primary expenditures for the Water Fund are comprised of personnel expenses, debt service, contractual services, commodities, and capital outlay. The chart provides the components of the Water Fund expenditures.



Personnel Expense

Includes the wages paid to all employees in all of the programs throughout this fund. This also includes the benefit costs of pension contributions, health insurance, workers compensation, group life insurance and unemployment compensation as allocated from internal service funds.

Contractual Services

This category includes the expenditures for services provided by outside contractors to maintain the Village's water system and water plant operations.

Commodities

This category includes the expenditures for goods to maintain the Village's water system and water plant operations.

Other Expense

The primary cost in this category includes the cost transfer for maintaining the Village's fleet of vehicles. Also included are training and incidental expenses

Debt Service

This category provides for the current principal and interest repayments for the loans from the Environmental Protection Agency (EPA) which have been used to finance sewer infrastructure improvements as well as the additional debt service for the Sewer Fund portions of the general obligation bond issues used for water system improvements.

Capital Outlay

This category includes the expenditures for sewer infrastructure improvements as well as for equipment additions and replacements.

Contingency

The contingency is used for expenses that may occur in a fiscal year that were unanticipated during the preparation of the budget.

Village of Wilmette
2024 Budget - Revenues



Account Type	REVENUE
Fund	WATER FUND
Department	(All)
Program	(All)

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
SERVICE CHARGES								
303085	PARK DIST. PERSONNEL REIMB.	3,495	2,551	-	-	-	-	0.00%
350240	SALES OF WATER - OTHER	1,969	2,197	-	100	-	-	0.00%
350300	WATER METER SALES	21,350	22,050	-	15,000	-	-	0.00%
350305	WATER METER RPLMNT CHARGE	48,055	47,865	50,000	48,000	50,000	-	0.00%
350310	WATER SERVICE CONNECTION CHGES	18,898	24,280	-	15,000	-	-	0.00%
SERVICE CHARGES Total		93,767	98,943	50,000	78,100	50,000	-	0.00%
OTHER INCOME								
309050	INSURANCE REIMBURSEMENTS	8,305	1,019	-	3,900	-	-	0.00%
350400	WATER-GAIN-SALE OF FIXED ASSET	-	-	-	-	-	-	0.00%
350410	WATER - OTHER INCOME	49,734	6,409	120,000	369,600	120,000	-	0.00%
OTHER INCOME Total		58,039	7,428	120,000	373,500	120,000	-	0.00%
INVESTMENT INCOME								
360000	INTEREST EARNINGS	42,365	195,845	150,000	535,000	300,000	150,000	100.00%
360010	INT. EARNINGS - BOND PROCEEDS	6,048	17,999	5,000	50,000	5,000	-	0.00%
360011	GRANT A/C INT. INCOME	-	33,277	50,000	132,000	50,000	-	0.00%
INVESTMENT INCOME Total		48,413	247,121	205,000	717,000	355,000	150,000	73.17%
BOND PROCEEDS								
375000	BOND PROCEEDS	-	1,340,000	-	-	-	-	0.00%
375001	IEPA LOAN	90,865	-	-	-	-	-	0.00%
BOND PROCEEDS Total		90,865	1,340,000	-	-	-	-	0.00%
GRANT/CONTRIBUTIONS								
375101	GRANT	-	757,953	1,467,500	1,387,500	617,500	(850,000)	-57.92%
GRANT/CONTRIBUTIONS Total		-	757,953	1,467,500	1,387,500	617,500	(850,000)	-57.92%
WHOLESALE WATER SALES								
350210	GLENVIEW WATER SALES	4,087,843	3,833,390	3,946,670	3,946,670	3,946,670	-	0.00%
350220	ILL. AMERICAN WATER CO. SALES	1,148,036	1,125,463	1,041,450	1,122,950	1,041,450	-	0.00%
350221	KENILWORTH WATER SALES	227,256	223,103	218,070	223,770	218,070	-	0.00%
350222	GOLF WATER SALES	45,232	42,826	36,170	36,170	36,170	-	0.00%
350223	NORTH MAIN WATER SALES	1,478,178	1,400,135	1,425,960	1,416,860	1,425,960	-	0.00%
WHOLESALE WATER SALES Total		6,986,545	6,624,917	6,668,320	6,746,420	6,668,320	-	0.00%
RESIDENTIAL WATER CHARGES								
350200	RESIDENTIAL WATER CHARGES	3,533,771	3,240,994	3,211,900	3,241,000	3,211,900	-	0.00%
RESIDENTIAL WATER CHARGES Total		3,533,771	3,240,994	3,211,900	3,241,000	3,211,900	-	0.00%
Grand Total		10,811,400	12,317,356	11,722,720	12,543,520	11,022,720	(700,000)	-5.97%

Village of Willmette

2024 Budget Line Item Detail



Type	REVENUE
Fund	WATER FUND
Department	(All)
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
RESIDENTIAL WATER CHARGES					
350200	RESIDENTIAL WATER CHARGES				
	RESIDENTIAL WATER CHARGES	3,211,900	3,211,900	-	0.0%
	Subtotal	3,211,900	3,211,900	-	0.0%
RESIDENTIAL WATER CHARGES Total		3,211,900	3,211,900	-	0.0%
WHOLESALE WATER SALES					
350210	GLENVIEW WATER SALES				
	GLENVIEW WATER SALES	3,946,670	3,946,670	-	0.0%
	Subtotal	3,946,670	3,946,670	-	0.0%
350220	ILL. AMERICAN WATER CO. SALES				
	ILL. AMERICAN WATER CO. SALES	1,041,450	1,041,450	-	0.0%
	Subtotal	1,041,450	1,041,450	-	0.0%
350221	KENILWORTH WATER SALES				
	KENILWORTH WATER SALES	218,070	218,070	-	0.0%
	Subtotal	218,070	218,070	-	0.0%
350222	GOLF WATER SALES				
	GOLF WATER SALES	36,170	36,170	-	0.0%
	Subtotal	36,170	36,170	-	0.0%
350223	NORTH MAIN WATER SALES				
	NORTH MAIN WATER SALES	1,425,960	1,425,960	-	0.0%
	Subtotal	1,425,960	1,425,960	-	0.0%
WHOLESALE WATER SALES Total		6,668,320	6,668,320	-	0.0%
SERVICE CHARGES					
350305	WATER METER RPLMNT CHARGE				
	WATER METER REPLACEMENT CHARGE	50,000	50,000	-	0.0%
	Subtotal	50,000	50,000	-	0.0%
SERVICE CHARGES Total		50,000	50,000	-	0.0%
INVESTMENT INCOME					
360000	INTEREST EARNINGS				
	INTEREST EARNINGS	150,000	300,000	150,000	100.0%
	Subtotal	150,000	300,000	150,000	100.0%
360010	INT. EARNINGS - BOND PROCEEDS				
	INTEREST EARNINGS ON BOND PROCEEDS	5,000	5,000	-	0.0%
	Subtotal	5,000	5,000	-	0.0%
360011	GRANT A/C INT. INCOME				
	INTEREST EARNINGS ON ARPA DISTRIBUTION	50,000	50,000	-	0.0%
	Subtotal	50,000	50,000	-	0.0%
INVESTMENT INCOME Total		205,000	355,000	150,000	73.2%
GRANT/CONTRIBUTIONS					
375101-20056	GRANT				
	LEAD SERVICE REPLACEMENT (ARPA RELIEF FUNDS)	517,500	517,500	-	0.0%
	WATER MAIN REPLACEMENTS (ARPA RELIEF FUNDS)	850,000		(850,000)	

Village of Willmette
2024 Budget Line Item Detail



Type	REVENUE
Fund	WATER FUND
Department	(All)
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
375101-20056	TREATMENT PROCESS IMPROVEMENTS PROGRAM PHASE 2 (ARPA RELIEF FUNDS)	100,000	100,000	-	0.0%
	Subtotal	1,467,500	617,500	(850,000)	-57.9%
GRANT/CONTRIBUTIONS Total		1,467,500	617,500	(850,000)	-57.9%
OTHER INCOME					
350410	WATER - OTHER INCOME				
	WATER - OTHER INCOME	120,000	120,000	-	0.0%
	Subtotal	120,000	120,000	-	0.0%
OTHER INCOME Total		120,000	120,000	-	0.0%
Grand Total		11,722,720	11,022,720	(700,000)	-6.0%



Water Management

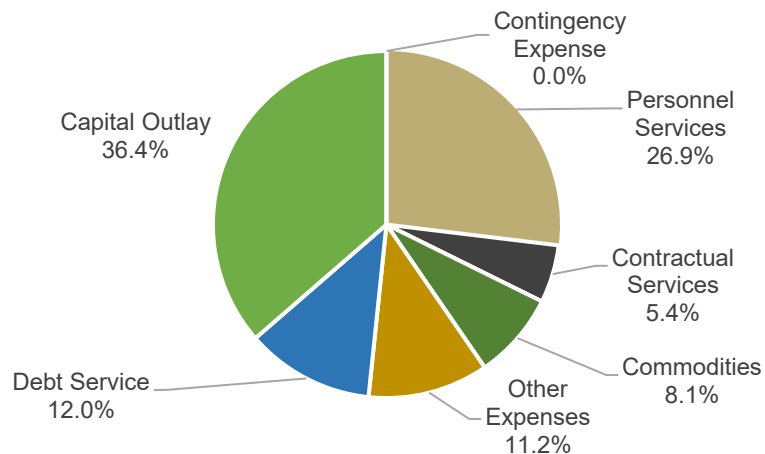
BUDGET SUMMARY

Expense by Program

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Water Plant Operations	3,188,331	3,117,251	3,530,758	3,568,050	3,625,115	94,357
Water Reservoir & Meters	304,797	340,674	349,544	340,320	358,504	8,960
Water Distribution	1,280,391	1,455,372	1,987,256	1,624,360	2,295,380	308,124
Miscellaneous	1,787,996	1,742,743	2,059,155	1,761,210	2,093,716	34,561
Billing	164,604	181,318	176,155	189,240	199,570	23,415
Debt Service	2,983,249	2,649,490	2,284,000	2,284,000	1,787,417	(496,583)
Capital Improvements	90,865	1,229,491	2,912,500	1,275,000	4,567,500	1,655,000
TOTAL BUDGET	9,800,233	10,716,339	13,299,368	11,042,180	14,927,202	1,627,834

Expense by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Personnel Services	3,733,394	3,814,935	3,910,521	3,915,010	4,017,841	107,320
Contractual Services	476,212	603,383	645,560	501,330	804,950	159,390
Commodities	974,669	963,944	1,207,190	1,205,880	1,209,640	2,450
Other Expenses	1,341,494	1,369,064	1,655,782	1,355,040	1,677,794	22,012
Debt Service	2,983,249	2,649,490	2,284,000	2,284,000	1,787,417	(496,583)
Capital Outlay	291,215	1,315,523	3,569,315	1,753,920	5,429,560	1,860,245
Contingency Expense	-	-	27,000	27,000	-	(27,000)
TOTAL BUDGET	9,800,233	10,716,339	13,299,368	11,042,180	14,927,202	1,627,834





Water Management

BUDGET ANALYSIS

Water Plant Operations

The 2024 Budget includes a hydraulic model assessment of the water distribution system (\$150,000), as included in the Capital Improvement Program.

Water Reservoir and Meter Maintenance

Increase of \$5,000 to the water meter replacement program, as included in the Capital Improvement Program.

Water Distribution

In 2024, the following capital improvement projects are included in the water fund for distribution system maintenance.

- GIS Hardware/Software (\$27,000)
- Leak Detection Services (\$46,000)
- Corrosion Control Inhibitor Study (\$110,000)
- 2 Large Dump Trucks (\$192,000) – Split W/S
- Leak Correlator Equipment (\$35,000)
- Transmission Main Repairs (\$160,750)
- Fire Hydrant Painting, Testing, Abatement (\$34,560)
- Distribution System Valve Improvements (\$103,000)
- Hybrid SUV (\$44,000) – Split W/S
- Combination Sewer Cleaner (\$470,000) – Split W/S

Miscellaneous Services

A total of \$1,340,000 has been budgeted for payment to the General Fund for services provided.

Water Billing

The budget provides for the continuation of the existing activities. The Water Fund's share of the annual audit and postage costs are also included. There is an increase in processing fees for credit card transactions as more households sign up for automated payments. The budget also includes savings associated with the outsourcing of utility bill printing that started in 2021.

Debt Service

This program provides for the principal, interest and fees associated with the annual debt service for issuances that financed Water Fund capital projects. Water capital projects have been financed with two types of debt instruments; a low interest loan through the Illinois Environmental Protection Agency (IEPA) and General Obligation (G.O.) bond issuances.

- 2019 IEPA Loan Issuance. This loan financed the \$8.9 million Electrical Improvement Project at the Water Plant.



Water Management

- G.O. Series 2020A Issuance. This issuance included funds to finance water main replacements on Central Avenue & Lake Avenue.
- G.O. Series 2020B Issuance. This refunding included funds for the remaining amount of outstanding G.O. Series 2010, that were utilized for standpipe reconditioning, SCADA software upgrades and water plant improvements.
- G.O. Series 2021 Issuance. A portion of the issuance, \$1.6 million, refunded the outstanding Series 2011 Issue related to the Water Fund.

Capital

Improvements

2024 starts Phases I (\$720,000) and II (\$100,000) of the treatment process improvements project and the water intake and low lift pumping improvements (\$100,000). These are both long term investments in the water plant operations. The budget also includes lead service line replacements (\$517,500) and water main replacement design for Locust Road and Manor Drive. Additionally, the budget includes \$790,000 for the design and construction of watermains in the alleys north of Greenleaf, as well as \$2,050,000 for the automatic meter reading program.



Water Management

MISSION STATEMENT

The Department of Water Management is committed to providing our customers with safe palatable drinking water at adequate pressures and quantities that meets all state and federal water regulations.

PROGRAMS

This program provides the funding for operating and maintaining the pumping and purification facilities at the Water Plant. Included are expenses related to intake and pumping equipment maintenance, purification equipment maintenance, electrical power, and heating gas. Laboratory supplies and equipment are provided to maintain Illinois Department of Public Health (IDPH) certification.

- **Water Plant Operations**

This program provides funding for the operations of the treatment and pumping of drinking water at the C.P. Dubbs Water Plant. The Plant produces drinking water for the residents of Wilmette as well as other nearby communities: Kenilworth, Glenview, Golf, North Maine (Aqua America) and American Water (services portions of Prospect Heights).

- **Water Reservoir and Meter Maintenance**

This program provides for the Village's water meter maintenance activity and maintenance of the 4.0 million-gallon (MG) Standpipe and 3.0 MG Reservoir/Pumping Station at the Village Yard. The Automatic Meter Reading Replacement program was completed in 2012. Due to new Environmental Protection Agency (EPA) requirements, existing water meters can no longer be refurbished and need to be replaced.

- **Water Distribution**

This program provides funding for the maintenance of the Village's water mains. This includes the water service line from the main to the buffalo box. The Water Distribution System includes all areas in Wilmette with the exception of residences along Indian Hill Road, who purchase water from the Village of Winnetka.

- **Miscellaneous Services**

Expenses of the Wilmette Water Utility that are not covered in other Water Fund programs are budgeted in this program. They include liability insurance, telephone, all Water Fund employee benefits and payments to the General Fund for services.

Certain portions of other Village employee salaries that support the water operation are allocated to this program. They include 10% of the salaries in the Village Manager's Office, the Finance Department and the Administrative Services Department. Lastly, this includes 20% of the Engineering Department salaries, 20% of the Director and Deputy



Water Management

Director of Engineering and Public Works, as well as 10% of the Assistant to the Public Works Director's salaries.

- **Water Billing**

Finance Department expenses in connection with the Water Utility are budgeted in this program. These include the costs of meter reading, billing and collection.

- **Capital Improvements**

This program provides funding for major capital improvements to the Village's water system. This includes major improvements to the Water Plant to improve reliability and increase capacity as well as improvements to the water distribution system.

- **Debt Service**

This program provides for the principal, interest and fees associated with the annual debt service for bond issuances that finance Water Fund capital projects.



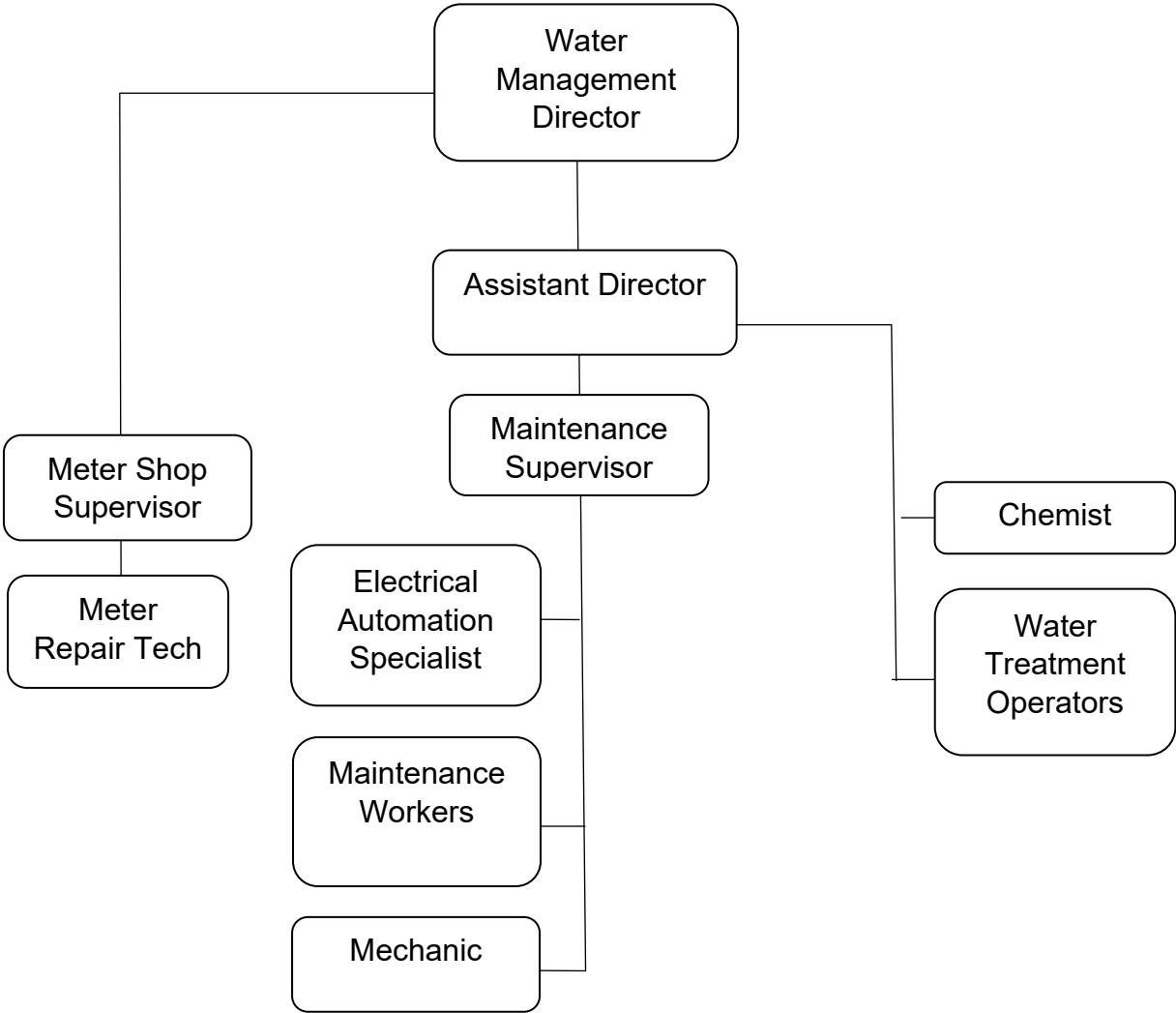
Water Management

PERSONNEL

The Water Management Department has a total of 18.0 FTE's. In 2024 there were no staffing updates.

	2020	2021	2022	2023	2024
Water Management	18.00	18.00	18.00	18.00	18.00
TOTAL FTE's	18.00	18.00	18.00	18.00	18.00

ORGANIZATIONAL CHART





Water Management

PERFORMANCE MEASURES

	Goal	2022 Year End	2023				2023 Year End
Engineering and Public Works			Q1	Q2	Q3	Q4	
<u>Water Service Disruptions</u>							
% of water service disruptions due to water main breaks lasting under 3 hours	95%	90%	88%	66%	-%	-%	-%
Water Main Repairs		88	8	3	-	-	-
Disruption less than 3 hours		79	7	2	-	-	-

ACTIVITY MEASURES

	2020	2021	2022	2023
Water Plant				
Service Population ¹	146,500	146,500	146,500	146,500
Total Volume of Water Produced (Gallons)	4,534,938,000	5,101,945,000	4,386,647,000	4,720,542,000
Average Production (MGD)	12.40	14.0	12.02	12.9
Percent Change in Production from Prior Year	+16.7%	+12.5%	-14.02%	+7.3%
Wholesale Water Delivered (Gallons)	3,278,967,000	3,739,924,000	3,151,879,000	3,408,478,000
Wholesale Water (% Total Water Produced)				72.2%
Non-Revenue Water Loss by Volume (Wilmette) ²	13.1%	15.0%	16.3%	18.5%
Equipment & Facility Maintenance (hours)	6,557	7,119	5,612	5,364
Preventive Maintenance Routes Completed	195	226	203	193
Average Finished Water Turbidity Reading (NTU) ³	0.07	0.05	0.06	0.06
Average Finished Water Chlorine Residual (mg/l)	1.39	1.42	1.43	1.43

¹ Includes population in Wilmette, Glenview, Golf, Kenilworth, and a portion of Prospect Heights; Beginning June 2020, Glenview began providing water to North Maine Water Utility.

²The IDNR's recommended standard for water loss is 10% or lower.

³Turbidity measures cloudiness of water caused by suspended solids, and is the key parameter used to assess the effectiveness of the treatment process and the water quality produced. The regulation requires 95% of finished water samples be less than 0.30 NTU.

MGD = Millions of Gallons per Day

NTU = Nephelometric Turbidity Units

Mg/l = Milligram per Liter

Meter Shop				
Quarterly Automatic Meter Reading (AMR) Reads	38,000	38,000	38,000	38,000
Final Water Meter Reads	780	800	694	700



Water Management

Water Meters Replaced	195	350	587	400
	2020	2021	2022	2023
Number of RPZ valves Tracked	2,340	2,461	2,642	2,705
New Meters Related to Construction Activities	40	50	48	46
Engineering and Public Works				
Utility Locates (JULIE)	6,908	8,673	9,084	7,100
Utility Locates (JULIE)-Transmission Mains ¹	1,819	2,402	2,670	2,100
Water Main Break Repairs	51	67	88	45
Water Service Leak Repairs ³	18	19	18	4
Hydrant Replacements	12	13	10	8
New Water Service Connections	62	58	72	70
Valve Installations	11	15	6	4
Distribution System Surveyed ²	25%	25%	25%	25%

¹In 2017, the Village expanded JULIE locate requests to identify request within 50-feet of a large water transmission main to provide better oversight and protection of critical Village infrastructure.

²Beginning in 2022, if the water service line was lead material construction, State law prohibits repair, and these become Lead Service Line Replacements.

³Staff inspect annually for leaks in the water distribution system by listening to fire hydrants for leak sounds with very sensitive equipment (acoustic listening devices). If leak sounds are heard, the hydrant is operated to ensure that the hydrant is not leaking. If the hydrant is not leaking, nearby water service valves (or b-boxes) are inspected/checked for leaks, both on the public and private sides. If the b-boxes are not leaking, then staff utilizes a leak correlator to check for water main breaks (WMBs). Whatever leaks are found, they are investigated and repaired in a timely fashion. The water distribution system has a total of 1,020 fire hydrants of which approximately 250 hydrants are inspected annually for possible leaks.



OBJECTIVES AND ACCOMPLISHMENTS

Looking Forward: 2024 Objectives

- Assist Engineering and Public Works (EPW) to successfully complete the longevity study of the Village's large diameter water transmission mains.
- Replace between 400 to 600 antiquated meters (depending on size) throughout the Village to improve the accuracy of the water meter readings.
- Initiate the replacement of the approximately 9,000 Automatic Meter Readers (AMRs) to fixed base system and improved customer service.
- Conduct an energy efficiency audit at the water plant to optimize operation in order reduce energy cost.
- Successfully complete the following Water Plant studies:
 - Potential water treatment changes to eliminate or reduce PFAS
 - Raw water Intake replacement
 - Chemicals storage tanks replacement
 - Corrosion inhibitors
- The Village purchased its first plug-in electric vehicle (Water Meter Shop Van) in 2023 based on a determination of positive return on investment and estimated annual fuel savings (\$800) and staff will monitor the ongoing maintenance costs and explore opportunities to expand electric vehicles over time.

Reviewing the Year: 2023 Accomplishments

- Conduct a conceptual engineering study for the 1933 Water Plant filters to assess the potential for treatment improvements to reduce or eliminate emerging contaminants such as per-and polyfluoroalkyl substances (PFAS).
An Engineering Request for Proposal (RFP) is being completed and is anticipated to be awarded late 2023.
- Start the Automatic Meter Reader (AMR) replacement program after consulting the Municipal Service Committee (MSC).
An Engineering Request for Proposal (RFP) is being completed and is anticipated to be awarded late 2023.
- Replace between 400 to 600 antiquated meters (depending on size) throughout the Village to improve the accuracy of the water meter readings.
The meter shop is on track to replace 400 meters in 2023.
- Continue with the engineering/scientific study on the effectiveness of corrosion inhibitors as required by the IEPA.
This project was deferred to 2024.



Water Management

- Continue with the conceptual engineering study for the 1933 Water Plant intake replacement and the low lift operation improvements. Apply for an IEPA loan to fund these improvements.
This project was deferred to 2024.
- Continue with design of the replacement of water treatment chemicals bulk storage tanks by performing an engineering study followed by bidding the replacement of the tanks.
Two of eight bulk tanks were purchased and will be replaced this year. The design and replacement of the other tanks will be completed in 2024.
- Replace the existing SCADA servers at the Water Plant and enhance cyber security with this upgrade.
The servers were purchased and replacement was completed.
- Incorporate the operation of the newly constructed Thornwood storm storage and pumping facility into the SCADA system at the Water Plant.
The pump stations at Thornwood Park and Hibbard Park are currently being monitored by the staff at the Water Plant and fully integrated in the SCADA system.

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	WATER FUND
Department	(All)
Program	WATER - PLANT OPERATIONS

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
PERSONNEL EXPENSE								
410100	REGULAR WAGES	1,539,141	1,595,180	1,647,422	1,679,440	1,644,349	(3,073)	-0.19%
410200	OVERTIME WAGES	27,370	34,542	35,725	51,430	40,600	4,875	13.65%
415000	EMPLOYEE BENEFITS	648,248	630,234	627,652	618,550	653,963	26,311	4.19%
PERSONNEL EXPENSE Total		2,214,759	2,259,956	2,310,799	2,349,420	2,338,912	28,113	1.22%
CONTRACTUAL SERVICES								
420020	PROFESSIONAL SERVICES	-	489	6,500	6,500	3,000	(3,500)	-53.85%
421000	CONTRACTUAL SERVICES	76,131	38,864	37,000	36,490	37,000	-	0.00%
421125	CONTRACTUAL CUSTODIAL SERVICES	10,860	10,860	11,000	10,510	11,000	-	0.00%
422400	MAINT.-EQUIPMENT	16,923	24,685	34,000	33,520	34,000	-	0.00%
422500	MAINT.- INTAKE	-	-	-	-	-	-	0.00%
428020	TELEPHONE SERVICE - CELLULAR	-	-	1,500	560	1,900	400	26.67%
428100	COMPUTER COMMUNICATIONS EXP.	-	-	460	460	460	-	0.00%
CONTRACTUAL SERVICES Total		103,914	74,898	90,460	88,040	87,360	(3,100)	-3.43%
COMMODITIES								
430050	UNIFORM EXPENSE	5,269	4,718	6,800	6,930	6,800	-	0.00%
430075	SUPPLIES	39,498	34,274	32,000	29,270	32,000	-	0.00%
430150	SUPPLIES - COMPUTER PARTS	1,088	310	9,000	17,000	1,000	(8,000)	-88.89%
430210	SUPPLIES - LABORATORY	15,405	14,297	11,800	10,180	11,800	-	0.00%
430475	MATERIALS - EQUIPMENT REPAIRS	37,565	38,506	40,500	38,870	40,500	-	0.00%
430530	WATER PLANT POWER	420,488	320,030	445,000	439,790	445,000	-	0.00%
430560	HEATING - GAS	36,655	47,669	50,000	37,950	50,000	-	0.00%
430600	CHEMICALS	198,721	241,105	334,990	351,610	334,990	-	0.00%
COMMODITIES Total		754,689	700,909	930,090	931,600	922,090	(8,000)	-0.86%
OTHER EXPENSE								
440500	AUTOMOTIVE EXPENSE ALLOCATION	8,780	12,480	12,409	11,410	11,753	(656)	-5.29%
441000	INCIDENTALS	2,015	1,600	1,000	1,300	1,000	-	0.00%
447070	MWRDGC USER CHARGES	58,584	59,414	50,000	40,000	50,000	-	0.00%
OTHER EXPENSE Total		69,379	73,494	63,409	52,710	62,753	(656)	-1.03%
CAPITAL OUTLAY								
470530	INFRASTRUCTURE - WATER PLANT	42,095	5,443	60,000	50,000	210,000	150,000	250.00%
480200	P.W. VEHICLES- PICK-UP TRUCKS	-	-	-	-	-	-	0.00%
480275	P.W. VEHICLES- OTHER	-	-	45,000	66,500	-	(45,000)	-100.00%
490500	OTHER EQUIP. - WATER	3,495	2,551	4,000	2,780	4,000	-	0.00%

Village of Wilmette
2024 Budget - Expenses



Fund	WATER FUND
Department	(All)
Program	WATER - PLANT OPERATIONS

	2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
CAPITAL OUTLAY Total	45,590	7,994	109,000	119,280	214,000	105,000	96.33%
CONTINGENCY EXPENSE							
449500 CONTINGENCY - REGULAR	-	-	27,000	27,000	-	(27,000)	-100.00%
CONTINGENCY EXPENSE Total	-	-	27,000	27,000	-	(27,000)	-100.00%
Grand Total	3,188,331	3,117,251	3,530,758	3,568,050	3,625,115	94,357	2.67%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	WATER FUND
Department	(All)
Program	WATER - PLANT OPERATIONS

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PERSONNEL EXPENSE					
410100	REGULAR WAGES				
	PAYROLL	1,647,422	1,644,349	(3,073)	-0.2%
	Subtotal	1,647,422	1,644,349	(3,073)	-0.2%
410200	OVERTIME WAGES				
	OVERTIME	35,725	40,600	4,875	13.6%
	Subtotal	35,725	40,600	4,875	13.6%
415000	EMPLOYEE BENEFITS				
	BENEFITS	627,652	653,963	26,311	4.2%
	Subtotal	627,652	653,963	26,311	4.2%
PERSONNEL EXPENSE Total		2,310,799	2,338,912	28,113	1.2%
CONTRACTUAL SERVICES					
420020-20071	PROFESSIONAL SERVICES				
	ROUTINE SCADA SOFTWARE LICENSE AND SUPPORT, PROGRAMMING AND REPAIRS	3,000	3,000	-	0.0%
	COST ASSOCIATED WITH UPGRADING AND PROGRAMMING NEW SCADA SERVERS	3,500		(3,500)	
	Subtotal	6,500	3,000	(3,500)	-53.8%
421000	CONTRACTUAL SERVICES				
	ANNUAL INSPECTION AND TESTING OF HOIST AT THE WATER PLANT	2,000	2,000	-	0.0%
	BI-MONTHLY VIBRATION TESTING OF THE HIGH LIFT PUMPS TO PREVENT MAJOR DAMAGES	6,000	6,000	-	0.0%
	OTHER CONTRACTUAL SERVICES SUCH AS BUILDING REPAIRS AND ENGINEERING SERVICES	10,000	10,000	-	0.0%
	REQUIRED WATER QUALITY TESTING BY THE EPA	5,000	5,000	-	0.0%
	SCADA SOFTWARE ANNUAL LICENSE & SUPPORT	6,500	6,500	-	0.0%
	TRAINING AND FIT TESTING FOR THE MAINTENANCE PERSONNEL ON RESPIRATORY GEAR	800	800	-	0.0%
	ELEVATOR INSPECTION SERVICES	1,500	1,500	-	0.0%
	FIRE ALARM AND SPRINKLER SYSTEMS INSPECTION	2,200	2,200	-	0.0%
	ADDITIONAL REQUIRED WATER QUALITY TESTING (PFAS)	3,000	3,000	-	0.0%
	Subtotal	37,000	37,000	-	0.0%
421125	CONTRACTUAL CUSTODIAL SERVICES				
	CONTRACTUAL CUSTODIAL SERVICES FOR THE WATER PLANT	11,000	11,000	-	0.0%
	Subtotal	11,000	11,000	-	0.0%
422400	MAINT.-EQUIPMENT				
	CONTRACTUAL MAINTENANCE OF SEVEN DIFFERENT COOLING AND HEATING UNITS AT THE WATER PLANT	3,000	3,000	-	0.0%
	CONTRACTUAL WORK ON OTHER WATER PLANT EQUIPMENT	10,000	10,000	-	0.0%
	MAINTENANCE AND REPAIRS PERFORMED ON THE 4 AIR COMPRESSORS AND THE 3 VACUUM SYSTEMS	2,500	2,500	-	0.0%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	WATER FUND
Department	(All)
Program	WATER - PLANT OPERATIONS

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
422400	MAINTENANCE AND REPAIRS PERFORMED ON THE HYPO, COAGULANT, PHOSPHATE AND FLUORIDE FEED SYSTEMS	4,500	4,500	-	0.0%
	REPAIRS PERFORMED ON THE RAPID MIXERS, FLOCCULATORS CONTROLLERS, MIXING SHAFTS.	6,000	6,000	-	0.0%
	REPAIRS PERFORMED ON THE VARIOUS PUMPS AT THE WATER PLANT	8,000	8,000	-	0.0%
	Subtotal	34,000	34,000	-	0.0%
428020	TELEPHONE SERVICE - CELLULAR				
	CELL PHONE AND TABLET CHARGES	1,500	1,900	400	26.7%
	Subtotal	1,500	1,900	400	26.7%
428100	COMPUTER COMMUNICATIONS EXP.				
	DATA COSTS FOR IPAD	460	460	-	0.0%
	Subtotal	460	460	-	0.0%
CONTRACTUAL SERVICES Total		90,460	87,360	(3,100)	-3.4%
COMMODITIES					
430050	UNIFORM EXPENSE				
	CLOTHING FOR 15 EMPLOYEES AT THE WATER PLANT	2,000	2,000	-	0.0%
	CONTRACTUAL UNIFORM EXPENSES (CLEANING SERVICE) FOR 14 EMPLOYEES (SHIRTS AND PANTS)	2,200	2,200	-	0.0%
	UNIFORM ALLOWANCE FOR 14 EMPLOYEES TO PURCHASE JACKETS, SAFETY SHOES OR JEANS	2,600	2,600	-	0.0%
	Subtotal	6,800	6,800	-	0.0%
430075	SUPPLIES				
	HARDWARE PIPE AND FITTING SUPPLIES TO PERFORM MAINTENANCE TASKS AT THE WATER PLANT	8,500	8,500	-	0.0%
	OTHER SUPPLIES TO PERFORM THE VARIOUS MAINTENANCE TASKS AT THE WATER PLANT	7,500	7,500	-	0.0%
	SUPPLIES FOR ELECTRICAL WORK AT THE WATER PLANT	8,000	8,000	-	0.0%
	SUPPLIES FOR PLUMBING WORK (SUCH AS THE CHEMICAL FEEDING SYSTEM) AT THE WTP	8,000	8,000	-	0.0%
	Subtotal	32,000	32,000	-	0.0%
430150	SUPPLIES - COMPUTER PARTS				
	PARTS FOR COMPUTER EQUIPMENT OF SCADA AT THE WTP	1,000	1,000	-	0.0%
	PURCHASE OF REPLACEMENT SERVERS FOR WATER PLANT SCADA SYSTEM	8,000		(8,000)	
	Subtotal	9,000	1,000	(8,000)	-88.9%
430210	SUPPLIES - LABORATORY				
	BACTERIOLOGICAL TESTING SUPPLIES - PURCHASING REAGENTS AND SUPPLIES FOR THE BACTERIOLOGICAL TESTING OF WATER IN OUR IDPH CERTIFIED LAB	5,500	5,500	-	0.0%
	CHEMICAL ANALYSIS SUPPLIES-REAGENTS FOR THE VARIOUS CHEMICAL ANALYSIS OF THE WATER	4,500	4,500	-	0.0%
	VARIOUS INSTRUMENTS AND PROBES NEEDED FOR THE WATER QUALITY TESTING	1,800	1,800	-	0.0%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	WATER FUND
Department	(All)
Program	WATER - PLANT OPERATIONS

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
430210	Subtotal	11,800	11,800	-	0.0%
430475	MATERIALS - EQUIPMENT REPAIRS				
	BASIN MIXER VFD'S TO REPLACE OBSOLETE EQUIPMENT, PARTS NO LONGER AVAILABLE	5,000	5,000	-	0.0%
	CHEMICAL METERING SYSTEM REPAIR PARTS-PARTS NEEDED TO PERFORM MAINTENANCE AND REPAIRS TO THE HYPO, COAGULANT, FLUORIDE AND PHOSPHATE FEEDS	4,500	4,500	-	0.0%
	MATERIALS NEEDED TO REPAIR OTHER WATER PLANT EQUIPMENT	5,000	5,000	-	0.0%
	PARTS NEEDED TO PERFORM IN-HOUSE REPAIRS TO 1956 AND 1933 VACUUM SYSTEMS	3,500	3,500	-	0.0%
	PARTS TO MAINTAIN AND REPAIR HEATING SYSTEMS AT THE WATER PLANT	3,000	3,000	-	0.0%
	PARTS TO REPAIR BASINS MIXERS AT THE WATER PLANT = FLOCCULATOR AND MIXER GEARBOX	2,000	2,000	-	0.0%
	PARTS TO REPAIR FILTER VALVES AT WATER PLANT	3,500	3,500	-	0.0%
	PARTS TO REPAIR PUMPS AT THE WATER PLANT	3,000	3,000	-	0.0%
	REPLACE HYPO FEEDING PUMPS	4,000	4,000	-	0.0%
	PURCHASE OF REPLACEMENT VALVE ACTUATOR (ROTORK) FOR BASINS	7,000	7,000	-	0.0%
	Subtotal	40,500	40,500	-	0.0%
430530	WATER PLANT POWER				
	POWER USED TO OPERATE WATER PLANT EQUIPMENT AND PROCESSES	445,000	445,000	-	0.0%
	Subtotal	445,000	445,000	-	0.0%
430560	HEATING - GAS				
	NATURAL GAS USED TO HEAT THE WATER PLANT AND OPERATE EQUIPMENT	50,000	50,000	-	0.0%
	Subtotal	50,000	50,000	-	0.0%
430600	CHEMICALS				
	CORROSION INHIBITOR - FEED ORTHO-PHOSPHATE	58,420	58,420	-	0.0%
	DISINFECTANT-THE COST TO FEED HYPOCHLORITE	132,000	132,000	-	0.0%
	FEED DELPAC 2020 AS A COAGULANT	115,050	115,050	-	0.0%
	FLUORIDATION-THE COST TO FEED FLUORIDE	29,520	29,520	-	0.0%
	Subtotal	334,990	334,990	-	0.0%
COMMODITIES Total		930,090	922,090	(8,000)	-0.9%
OTHER EXPENSE					
440500	AUTOMOTIVE EXPENSE ALLOCATION				
	DEPARTMENT SHARE OF THE VILLAGE'S AUTOMOTIVE EXPENSE	12,409	11,753	(656)	-5.3%
	Subtotal	12,409	11,753	(656)	-5.3%
441000	INCIDENTALS				
	INCIDENTAL SUPPLIES SUCH AS SHIPPING CHARGES AND OTHER SUPPLIES	1,000	1,000	-	0.0%
	Subtotal	1,000	1,000	-	0.0%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	WATER FUND
Department	(All)
Program	WATER - PLANT OPERATIONS

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
447070	MWRDGC USER CHARGES				
	DISPOSAL OF SLUDGE TO MWRD AND OTHER USER CHARGES	50,000	50,000	-	0.0%
	Subtotal	50,000	50,000	-	0.0%
OTHER EXPENSE Total		63,409	62,753	(656)	-1.0%
CAPITAL OUTLAY					
470530-80805	INFRASTRUCTURE - WATER PLANT				
	REBUILD HIGH LIFT PUMPS (CIP PROJECT)	60,000	60,000	-	0.0%
	Subtotal	60,000	60,000	-	0.0%
480275-40445	P.W. VEHICLES- OTHER				
	T-25 (2004 - WATER METER SHOP VAN) (CIP PROJECT)	45,000		(45,000)	
	Subtotal	45,000		(45,000)	
490500-70903	OTHER EQUIP. - WATER				
	PARK DISTRICT BEACH TESTING (REIMBURSED BY PARK DISTRICT)	4,000	4,000	-	0.0%
	Subtotal	4,000	4,000	-	0.0%
470530-70905	INFRASTRUCTURE - WATER PLANT				
	HYDRAULIC MODEL ASSESSMENT OF WATER DISTRIBUTION SYSTEM (CIP PROJECT)		150,000	150,000	
	Subtotal		150,000	150,000	
CAPITAL OUTLAY Total		109,000	214,000	105,000	96.3%
CONTINGENCY EXPENSE					
449500	CONTINGENCY - REGULAR				
	OTHER COMPENSATION	27,000		(27,000)	
	Subtotal	27,000		(27,000)	
CONTINGENCY EXPENSE Total		27,000		(27,000)	
Grand Total		3,530,758	3,625,115	94,357	2.7%

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	WATER FUND
Department	(All)
Program	WATER - METERING & RESERVOIR

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
PERSONNEL EXPENSE								
410100	REGULAR WAGES	161,770	168,165	173,359	175,300	178,822	5,463	3.15%
410200	OVERTIME WAGES	-	-	625	210	750	125	20.00%
415000	EMPLOYEE BENEFITS	55,682	53,837	52,602	50,570	53,166	564	1.07%
PERSONNEL EXPENSE Total		217,452	222,002	226,586	226,080	232,738	6,152	2.72%
CONTRACTUAL SERVICES								
421000	CONTRACTUAL SERVICES	15,930	13,334	13,800	12,650	13,800	-	0.00%
422520	MAINT.-RESERVOIR & PUMP STA.	1,300	1,900	3,500	2,500	3,500	-	0.00%
422560	MAINT.-STANDPIPE	4,250	6,240	6,900	8,230	6,900	-	0.00%
CONTRACTUAL SERVICES Total		21,480	21,474	24,200	23,380	24,200	-	0.00%
COMMODITIES								
430050	UNIFORM EXPENSE	594	709	700	630	700	-	0.00%
430075	SUPPLIES	2,255	2,892	2,600	2,270	2,600	-	0.00%
430280	SUPPLIES - RESERVOIR	4,944	3,614	4,000	8,570	4,000	-	0.00%
430900	WATER METERS - COST OF SALES	15,659	18,358	20,000	15,700	20,000	-	0.00%
430910	WATER METERS - PARTS	-	3,491	2,200	1,470	2,200	-	0.00%
430920	WATER METERS - REPL. PROG.	29,258	49,099	50,000	45,500	55,000	5,000	10.00%
430930	WATER METERS - AMR PROG.	5,055	4,995	5,000	5,000	5,000	-	0.00%
COMMODITIES Total		57,765	83,158	84,500	79,140	89,500	5,000	5.92%
OTHER EXPENSE								
440500	AUTOMOTIVE EXPENSE ALLOCATION	8,100	14,040	13,958	11,420	11,766	(2,192)	-15.70%
442000	TRAINING	-	-	300	300	300	-	0.00%
OTHER EXPENSE Total		8,100	14,040	14,258	11,720	12,066	(2,192)	-15.37%
Grand Total		304,797	340,674	349,544	340,320	358,504	8,960	2.56%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	WATER FUND
Department	(All)
Program	WATER - METERING & RESERVOIR

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PERSONNEL EXPENSE					
410100	REGULAR WAGES				
	PAYROLL	173,359	178,822	5,463	3.2%
	Subtotal	173,359	178,822	5,463	3.2%
410200	OVERTIME WAGES				
	OVERTIME	625	750	125	20.0%
	Subtotal	625	750	125	20.0%
415000	EMPLOYEE BENEFITS				
	BENEFITS	52,602	53,166	564	1.1%
	Subtotal	52,602	53,166	564	1.1%
PERSONNEL EXPENSE Total		226,586	232,738	6,152	2.7%
CONTRACTUAL SERVICES					
421000	CONTRACTUAL SERVICES				
	AMR SERVICE AGREEMENT	1,500	1,500	-	0.0%
	EXPENSE TO THE CONTRACTUAL REQUIREMENT TO TEST THE FOUR GLENVIEW MASTER METERS AND ONE MASTER METER WITH KENILWORTH	6,000	6,000	-	0.0%
	METER READING SERVICES - ORION AMRS READING DEVICES INCLUDING LAPTOP, ANTENNAS AND SOFTWARE	5,800	5,800	-	0.0%
	REPAIR OR REPLACE METERS	500	500	-	0.0%
	Subtotal	13,800	13,800	-	0.0%
422520	MAINT.-RESERVOIR & PUMP STA.				
	ROUTINE MAINTENANCE AND CONTRACTUAL EQUIPMENT REPAIRS AT THE 3.0 MG RESERVOIR	3,500	3,500	-	0.0%
	Subtotal	3,500	3,500	-	0.0%
422560	MAINT.-STANDPIPE				
	ANNUAL CATHODIC PROTECTION SYSTEM MAINTENANCE	600	600	-	0.0%
	ANNUAL MAINTENANCE COST OF THE SOLAR MIXING SYSTEM	6,300	6,300	-	0.0%
	Subtotal	6,900	6,900	-	0.0%
CONTRACTUAL SERVICES Total		24,200	24,200	-	0.0%
COMMODITIES					
430050	UNIFORM EXPENSE				
	UNIFORM EXPENSE FOR THE TWO METER SHOP EMPLOYEES	700	700	-	0.0%
	Subtotal	700	700	-	0.0%
430075	SUPPLIES				
	PLUMBING AND ELECTRICAL SUPPLIES FOR THE METER SHOP	2,600	2,600	-	0.0%
	Subtotal	2,600	2,600	-	0.0%
430280	SUPPLIES - RESERVOIR				
	EQUIPMENT SUPPLIES FOR THE 3.0 MG RESERVOIR	4,000	4,000	-	0.0%
	Subtotal	4,000	4,000	-	0.0%
430900	WATER METERS - COST OF SALES				
	NEW METER SERVICE INSTALLATIONS	20,000	20,000	-	0.0%
	Subtotal	20,000	20,000	-	0.0%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	WATER FUND
Department	(All)
Program	WATER - METERING & RESERVOIR

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
430910	WATER METERS - PARTS				
	REPAIR PARTS FOR THE METER REPLACEMENT PROGRAM	2,200	2,200	-	0.0%
	Subtotal	2,200	2,200	-	0.0%
430920	WATER METERS - REPL. PROG.				
	WATER METER REPLACEMENT PROGRAM (CIP PROJECT)	50,000	55,000	5,000	10.0%
	Subtotal	50,000	55,000	5,000	10.0%
430930	WATER METERS - AMR PROG.				
	REPLACE ANY MALFUNCTIONING AMRS THAT ARE OUTSIDE OF WARRANTY	5,000	5,000	-	0.0%
	Subtotal	5,000	5,000	-	0.0%
COMMODITIES Total		84,500	89,500	5,000	5.9%
OTHER EXPENSE					
440500	AUTOMOTIVE EXPENSE ALLOCATION				
	DEPARTMENT SHARE OF THE VILLAGE'S AUTOMOTIVE EXPENSE	13,958	11,766	(2,192)	-15.7%
	Subtotal	13,958	11,766	(2,192)	-15.7%
442000	TRAINING				
	TRAINING FOR METER SHOP EMPLOYEES	300	300	-	0.0%
	Subtotal	300	300	-	0.0%
OTHER EXPENSE Total		14,258	12,066	(2,192)	-15.4%
Grand Total		349,544	358,504	8,960	2.6%

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	WATER FUND
Department	(All)
Program	WATER - DISTRIBUTION

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
PERSONNEL EXPENSE								
410100	REGULAR WAGES	463,271	487,959	497,438	491,420	533,915	36,477	7.33%
410200	OVERTIME WAGES	30,499	40,691	37,600	27,150	34,500	(3,100)	-8.24%
415000	EMPLOYEE BENEFITS	203,117	183,734	193,648	183,070	209,351	15,703	8.11%
PERSONNEL EXPENSE Total		696,887	712,384	728,686	701,640	777,766	49,080	6.74%
CONTRACTUAL SERVICES								
420020	PROFESSIONAL SERVICES	54,748	35,397	172,000	50,800	217,720	45,720	26.58%
421000	CONTRACTUAL SERVICES	84,621	184,009	199,590	167,000	287,550	87,960	44.07%
422540	MAINT.-DISTRIBUTION SYSTEM	33,109	137,607	30,000	25,870	32,400	2,400	8.00%
428020	TELEPHONE SERVICE - CELLULAR	1,476	1,553	1,600	2,400	4,700	3,100	193.75%
CONTRACTUAL SERVICES Total		173,954	358,566	403,190	246,070	542,370	139,180	34.52%
COMMODITIES								
430050	UNIFORM EXPENSE	3,027	4,212	5,600	5,960	5,800	200	3.57%
430130	SUPPLIES - MISC. TOOLS & EQUIP	18,737	11,442	7,000	20,300	9,000	2,000	28.57%
430400	MATERIALS	87,253	122,842	111,500	100,000	112,450	950	0.85%
430480	MATERIALS - FIRE HYDRANTS	24,693	28,213	42,300	44,400	46,600	4,300	10.17%
COMMODITIES Total		133,710	166,709	166,400	170,660	173,850	7,450	4.48%
OTHER EXPENSE								
440500	AUTOMOTIVE EXPENSE ALLOCATION	114,880	134,170	133,440	139,250	143,434	9,994	7.49%
441000	INCIDENTALS	262	1,225	800	1,160	1,500	700	87.50%
442000	TRAINING	5,938	4,280	6,925	5,940	8,400	1,475	21.30%
OTHER EXPENSE Total		121,080	139,675	141,165	146,350	153,334	12,169	8.62%
CAPITAL OUTLAY								
470550	INFRASTRUCTURE - WATER MAINS	119,902	60,360	249,105	246,390	154,060	(95,045)	-38.15%
480200	P.W. VEHICLES- PICK-UP TRUCKS	17,337	-	19,710	21,850	-	(19,710)	-100.00%
480225	P.W. VEHICLES- LG. DUMP TRUCKS	-	-	192,000	-	202,000	10,000	5.21%
480250	P.W. VEHICLES- SM. DUMP TRUCKS	17,521	17,403	43,000	49,600	-	(43,000)	-100.00%
480275	P.W. VEHICLES- OTHER	-	275	44,000	41,800	257,000	213,000	484.09%
490500	OTHER EQUIP. - WATER	-	-	-	-	35,000	35,000	0.00%
CAPITAL OUTLAY Total		154,760	78,038	547,815	359,640	648,060	100,245	18.30%
Grand Total		1,280,391	1,455,372	1,987,256	1,624,360	2,295,380	308,124	15.50%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	WATER FUND
Department	(All)
Program	WATER - DISTRIBUTION

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PERSONNEL EXPENSE					
410100	REGULAR WAGES				
	PAYROLL	497,438	533,915	36,477	7.3%
	Subtotal	497,438	533,915	36,477	7.3%
410200	OVERTIME WAGES				
	OVERTIME	37,600	34,500	(3,100)	-8.2%
	Subtotal	37,600	34,500	(3,100)	-8.2%
415000	EMPLOYEE BENEFITS				
	BENEFITS	193,648	209,351	15,703	8.1%
	Subtotal	193,648	209,351	15,703	8.1%
PERSONNEL EXPENSE Total		728,686	777,766	49,080	6.7%
CONTRACTUAL SERVICES					
420020-20014	PROFESSIONAL SERVICES				
	GIS SERVICES THROUGH CONSORTIUM (1/3 GF, 1/3 WF, 1/3 SF) AND ESRI GIS FIELD WORKER LICENSES	33,000	34,720	1,720	5.2%
	Subtotal	33,000	34,720	1,720	5.2%
420020-20018	PROFESSIONAL SERVICES				
	GIS HARDWARE AND SOFTWARE (CIP PROJECT)		27,000	27,000	
	Subtotal		27,000	27,000	
420020-20420	PROFESSIONAL SERVICES				
	HYDRAULIC MODELING FOR FIRE FLOW TESTING (20 FIRE FLOW TESTS ANNUALLY)	9,000		(9,000)	
	LEAK DETECTION SERVICES (CIP PROJECT)		46,000	46,000	
	Subtotal	9,000	46,000	37,000	411.1%
420020-22074	PROFESSIONAL SERVICES				
	CORROSION CONTROL INHIBITOR STUDY (CIP PROJECT)	130,000	110,000	(20,000)	-15.4%
	Subtotal	130,000	110,000	(20,000)	-15.4%
421000	CONTRACTUAL SERVICES				
	CONTRACTUAL STREET RENOVATIONS DUE TO EXCAVATIONS	78,000	78,000	-	0.0%
	EQUIPMENT RENTAL (I.E. BACKHOE OR MINI-EXCAVATOR)	5,000	5,000	-	0.0%
	EQUIPMENT REPAIRS	2,700	2,700	-	0.0%
	EXERCISING OF LARGE WATER VALVES IN THE DISTRIBUTION SYSTEM, 1/3 OF SYSTEM EACH YEAR (OR 12 VALVES)	3,750	4,000	250	6.7%
	TRAFFIC CONTROL PLANS FOR WORKSITES ALONG ARTERIAL STREETS	400	400	-	0.0%
	GPS FLEET MANAGEMENT - RECURRING MONTHLY FEE TO SUPPORT 20 VEHICLES (WATER/SEWER DIVISION) 50% OF TOTAL COST, AND 5 VEHICLES (WATER MANAGEMENT) 100% OF TOTAL COST	1,740	1,800	60	3.4%
	CONTRACTUAL HAULING AND DISPOSAL OF SPOIL (APPROX. 64 LOADS)	30,000	30,400	400	1.3%
	HYDRANT FLOW TESTING FOR ISO RATING (APPROX. 24 HYDRANTS)	3,000	4,000	1,000	33.3%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	WATER FUND
Department	(All)
Program	WATER - DISTRIBUTION

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
421000	REMOTE MONITORING OF WATER DISTRIBUTION SYSTEM (10 SITES)		500	500	
	Subtotal	124,590	126,800	2,210	1.8%
421000-80918	CONTRACTUAL SERVICES				
	TRANSMISSION MAIN REPAIRS (CIP PROJECT)	75,000	160,750	85,750	114.3%
	Subtotal	75,000	160,750	85,750	114.3%
422540	MAINT.-DISTRIBUTION SYSTEM				
	CONTRACTORS ON AN AS-NEEDED BASIS (I.E. WATER MAIN REPAIRS)	30,000	32,400	2,400	8.0%
	Subtotal	30,000	32,400	2,400	8.0%
428020	TELEPHONE SERVICE - CELLULAR				
	CELL PHONE AND TABLET CHARGES	1,600	1,600	-	0.0%
	WATER FLOW MONITORING SIM CARD EXPENSE.		3,100	3,100	
	Subtotal	1,600	4,700	3,100	193.8%
CONTRACTUAL SERVICES Total		403,190	542,370	139,180	34.5%
COMMODITIES					
430050	UNIFORM EXPENSE				
	50% OF PERSONAL PROTECTIVE EQUIPMENT (PPE) FOR 12 FULL TIME EMPLOYEES, SHARED W/ WATER FUND (9 MAINTENANCE WORKERS, TWO CREW LEADERS AND SUPERINTENDENT)	1,600	1,600	-	0.0%
	50% OF UNIFORM ALLOWANCES FOR 12 FULL TIME EMPLOYEES AT \$250 EA., SHARED W/ WATER FUND (9 MAINTENANCE WORKERS AND THREE SUPERVISORS)	1,500	1,500	-	0.0%
	50% OF UNIFORM RENTAL FOR 10 FULL TIME EMPLOYEES - 8 MAINTENANCE WORKERS AND TWO CREW LEADERS (SHARED W/ WATER FUND)	1,000	1,000	-	0.0%
	50% OF WILMETTE LOGO SHIRTS AND HATS FOR 12 FULL TIME EMPLOYEES, SHARED W/ WATER FUND (9 MAINTENANCE WORKERS, TWO CREW LEADERS AND SUPERINTENDENT)	1,350	1,500	150	11.1%
	PERSONAL PROTECTIVE EQUIPMENT (PPE) FOR ONE PART-TIME EMPLOYEE (FIRE HYDRANT INSPECTOR)	60	100	40	66.7%
	WILMETTE LOGO SHIRTS AND HATS FOR ONE SEASONAL EMPLOYEE (FIRE HYDRANT INSPECTOR)	90	100	10	11.1%
	Subtotal	5,600	5,800	200	3.6%
430130	SUPPLIES - MISC. TOOLS & EQUIP				
	REPLACEMENT OF MAGNETIC LOCATOR, COLORIMETER, TRASH PUMPS, CONFINED SPACE GEAR, POWER TOOLS, HAND TOOLS, ETC.	7,000	9,000	2,000	28.6%
	Subtotal	7,000	9,000	2,000	28.6%
430400	MATERIALS				
	REPLACEMENT PARTS FOR FIRE HYDRANT REPAIR (I.E. FLANGE KITS, VALVES, SEALS, BREAK-AWAY BOLT REPLACEMENT, ETC.)	6,000	6,000	-	0.0%
	WATER DISTRIBUTION SYSTEM REPAIR PARTS INCLUDING B-BOXES, CORP-VALVES, FITTINGS, PIPE AND COPPER TUBING	32,000	32,000	-	0.0%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	WATER FUND
Department	(All)
Program	WATER - DISTRIBUTION

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
430400	UPM COLD PATCH MATERIAL FOR TEMPORARY STREET REPAIR DUE TO UTILITY EXCAVATIONS	10,500	10,850	350	3.3%
	EXCAVATION BACKFILL MATERIAL (SAND, CRUSHED STONE, AND TOPSOIL)	35,500	35,500	-	0.0%
	MISCELLANEOUS SUPPLIES AND PARTS FOR MAINTENANCE AND REPAIR OF WATER DISTRIBUTION SYSTEM	8,000	8,000	-	0.0%
	REPAIR CLAMPS AND SLEEVES FOR WATER MAIN BREAK REPAIRS	19,500	20,100	600	3.1%
	Subtotal	111,500	112,450	950	0.9%
430480	MATERIALS - FIRE HYDRANTS				
	REPLACEMENT OF INOPERABLE OR DAMAGED HYDRANTS FROM VEHICLE ACCIDENTS; INSURANCE RECOVERIES FUND A PORTION (APPROX. 10 FIRE HYDRANTS)	42,300	46,600	4,300	10.2%
	Subtotal	42,300	46,600	4,300	10.2%
COMMODITIES Total		166,400	173,850	7,450	4.5%
OTHER EXPENSE					
440500	AUTOMOTIVE EXPENSE ALLOCATION				
	DEPARTMENT SHARE OF THE VILLAGE'S AUTOMOTIVE EXPENSE	133,440	143,434	9,994	7.5%
	Subtotal	133,440	143,434	9,994	7.5%
441000	INCIDENTALS				
	MISCELLANEOUS ITEMS, INCLUDING SHIPPING AND COURIER FEES, ETC.	800	1,500	700	87.5%
	Subtotal	800	1,500	700	87.5%
442000	TRAINING				
	SAFETY SEMINARS, EQUIPMENT TRAINING, TUITION REIMBURSEMENTS AND CERTIFICATIONS FOR 12 EMPLOYEES	2,800	2,400	(400)	-14.3%
	TUITION REIMBURSEMENT	1,125	1,200	75	6.7%
	ILLINOIS PUBLIC SERVICE INSTITUTE (IPSI) LEADERSHIP TRAINING PROGRAM. TRAVEL AND TRAINING FOR FOUR EMPLOYEES, SPLIT 50/50 BETWEEN WATER (4183) AND SEWER (4080) ACCOUNTS	3,000	3,000	-	0.0%
	CDL DRIVER TRAINING		1,800	1,800	
	Subtotal	6,925	8,400	1,475	21.3%
OTHER EXPENSE Total		141,165	153,334	12,169	8.6%
CAPITAL OUTLAY					
470550-20421	INFRASTRUCTURE - WATER MAINS				
	WATER DISTRIBUTION SYSTEM PRESSURE MONITORING (CIP PROJECT)	26,000		(26,000)	
	Subtotal	26,000		(26,000)	
470550-80306	INFRASTRUCTURE - WATER MAINS				
	FIRE HYDRANT PAINTING, TESTING, ABATEMENT (CIP PROJECT)	30,105	34,560	4,455	14.8%
	Subtotal	30,105	34,560	4,455	14.8%
470550-80847	INFRASTRUCTURE - WATER MAINS				
	WATER MAIN SURGE SUPPRESSORS (4-EA.) (CIP PROJECT)	16,000	16,500	500	3.1%
	Subtotal	16,000	16,500	500	3.1%
470550-80900	INFRASTRUCTURE - WATER MAINS				

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	WATER FUND
Department	(All)
Program	WATER - DISTRIBUTION

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
470550-80900	DISTRIBUTION SYSTEM VALVE IMPROVEMENTS (CIP PROJECT)	177,000	103,000	(74,000)	-41.8%
	Subtotal	177,000	103,000	(74,000)	-41.8%
480200-40505	P.W. VEHICLES- PICK-UP TRUCKS				
	PICK-UP TRUCK T-42 (50/50 W/S) (CIP PROJECT)	19,710		(19,710)	
	Subtotal	19,710		(19,710)	
480225-40610	P.W. VEHICLES- LG. DUMP TRUCKS				
	LARGE DUMP TRUCK T-33 (50/50 W/S) (CIP PROJECT)	96,000	101,000	5,000	5.2%
	Subtotal	96,000	101,000	5,000	5.2%
480225-40615	P.W. VEHICLES- LG. DUMP TRUCKS				
	LARGE DUMP TRUCK T-40 (50/50 W/S) (CIP PROJECT)	96,000	101,000	5,000	5.2%
	Subtotal	96,000	101,000	5,000	5.2%
480250-40555	P.W. VEHICLES- SM. DUMP TRUCKS				
	T-38 (SMALL DUMP TRUCK) (CIP PROJECT)	43,000		(43,000)	
	Subtotal	43,000		(43,000)	
480275-40155	P.W. VEHICLES- OTHER				
	P-16 (HYBRID SUV) (CIP PROJECT)		22,000	22,000	
	Subtotal		22,000	22,000	
480275-40410	P.W. VEHICLES- OTHER				
	T-01 (UTILITY TRUCK) (CIP PROJECT)	44,000		(44,000)	
	Subtotal	44,000		(44,000)	
490500-70806	OTHER EQUIP. - WATER				
	LEAK CORRELATOR EQUIPMENT (CIP PROJECT)		35,000	35,000	
	Subtotal		35,000	35,000	
480275-40390	P.W. VEHICLES- OTHER				
	T-22 (2015 - COMBINATION SEWER CLEANER) (CIP PROJECT)		235,000	235,000	
	Subtotal		235,000	235,000	
CAPITAL OUTLAY Total		547,815	648,060	100,245	18.3%
Grand Total		1,987,256	2,295,380	308,124	15.5%



DATE: August 7, 2023

TO: Michael N. Braiman, Village Manager

FROM: Brigitte Ann Berger-Raish, P.E., Director of Engineering and Public Works

SUBJECT: Budget Justification Memo

Account Number	41838090-430480
Department	Engineering and Public Works
Account Name	Materials -Fire Hydrants

Background

This account provides funds for purchase of 10 fire hydrants or 1% of system each year (installed by in-house crews). Staff obtains three written proposals from area distributors to secure each year's purchase. The Village has a total of 1,061 fire hydrants (1,018 public, 42 private, 1 multi-jurisdiction) connected to its water distribution system.

Each year, staff purchases hydrants to replace those damaged from vehicle accidents and to upgrade the system from swivel type to break-flange type hydrants. The swivel type hydrants are less desirable as damage from an accident usually extends below grade, requiring excavation of a larger area to facilitate repairs. Conversely, break-flange type hydrants are designed to break-off at ground level when struck by a vehicle, minimizing damage to the vehicle, and allows repair of the hydrant without excavation. Staff estimates approximately 70 percent of the Village's system is comprised of break-flange type hydrants.

Hydrants are manufactured of cast iron (and brass) with different bury depths (3', 4', 5' or 6') to facilitate installation, coinciding with the vertical depth from the ground surface to the water main supply feed. The quantity of hydrants ordered (bury depths) varies from year to year depending on the actual hydrants replaced from the prior year and planned schedule. Therefore, an average unit cost is utilized for reporting and budgeting purposes.

Denoted in the table below is a history of fire hydrants replaced each year and the respective replacement unit cost (average).

Year	Hydrants Replaced	Unit Cost (Average)
2023	10	\$4,405
2022	6	\$4,027
2021	8	\$2,989
2020	8	\$2,922
2019	8	\$2,744
2018	10	\$2,106
2017	10	\$2,244
2016	10	\$2,380
2015	10	\$2,191
2014	10	\$2,176
2013	12	\$2,023
2012	15	\$1,966
2011	8	\$1,919
2010	11	\$1,613
2009	13	\$1,613
2008	4	\$1,453
2007	17	\$1,407

Since 2007 (16-years), the average cost of a fire hydrant has increased 213% or 13.3% annualized.

Justification

For the 2024 budget, staff requests an increase of \$4,300 for the purchase of 10 fire hydrants. The increase is premised on actual pricing from last year (2023) plus 5.8%. The 2023 Budget was predicated on a projected unit cost of \$4,203 whereas the actual unit cost was \$4,405. Between 2021 and 2023, the unit cost has increased sharply by 47% which can be attributed to rapid rise in labor, material (cast iron and brass), and transportation costs, further exacerbated by global supply chain disruptions.

Denoted in the table below is comparison of the 2023 Budget and 2024 Proposed Budget and requested increase.

Description	2023 Budget	2024 Budget	Increase	Account No.
Materials -Fire Hydrants	\$42,300	\$46,600	\$4,300	41838090-430480

Alternative

If the budget amount remained unchanged, the Village would be able to purchase nine (9) fire hydrants, which falls short of industry best management practices which recommend (at minimum) replacing 1% of the system each year.

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	WATER FUND
Department	(All)
Program	WATER - MISCELLANEOUS

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
PERSONNEL EXPENSE								
410100	REGULAR WAGES	402,721	424,926	446,507	444,950	461,658	15,151	3.39%
410200	OVERTIME WAGES	561	32	-	-	-	-	0.00%
415000	EMPLOYEE BENEFITS	128,634	123,107	125,438	120,040	131,397	5,959	4.75%
PERSONNEL EXPENSE Total		531,916	548,065	571,945	564,990	593,055	21,110	3.69%
CONTRACTUAL SERVICES								
420010	MEMBERSHIPS	2,334	2,182	2,960	2,320	2,960	-	0.00%
428000	TELEPHONE SERVICE	82,991	34,804	30,600	30,600	30,600	-	0.00%
428010	TELEPHONE MAINTENANCE	-	-	1,500	1,500	1,500	-	0.00%
428020	TELEPHONE SERVICE - CELLULAR	1,268	4,152	-	1,500	2,760	2,760	0.00%
CONTRACTUAL SERVICES Total		86,593	41,138	35,060	35,920	37,820	2,760	7.87%
COMMODITIES								
430140	SUPPLIES - BUILDING	8,426	6,957	8,000	6,600	8,000	-	0.00%
430350	BUILDING FURNITURE & REPAIRS	18,210	4,905	9,500	10,500	7,500	(2,000)	-21.05%
COMMODITIES Total		26,636	11,862	17,500	17,100	15,500	(2,000)	-11.43%
OTHER EXPENSE								
442000	TRAINING	2,651	1,478	4,450	3,000	4,450	-	0.00%
448000	GENERAL FUND TRANSFER	1,050,000	1,050,000	1,340,000	1,050,000	1,340,000	-	0.00%
450110	PROPERTY/LIABILITY INSUR. PREM	90,200	90,200	90,200	90,200	102,891	12,691	14.07%
OTHER EXPENSE Total		1,142,851	1,141,678	1,434,650	1,143,200	1,447,341	12,691	0.88%
Grand Total		1,787,996	1,742,743	2,059,155	1,761,210	2,093,716	34,561	1.68%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	WATER FUND
Department	(All)
Program	WATER - MISCELLANEOUS

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PERSONNEL EXPENSE					
410100	REGULAR WAGES				
	PAYROLL	446,507	461,658	15,151	3.4%
	Subtotal	446,507	461,658	15,151	3.4%
415000	EMPLOYEE BENEFITS				
	BENEFITS	125,438	131,397	5,959	4.8%
	Subtotal	125,438	131,397	5,959	4.8%
PERSONNEL EXPENSE Total		571,945	593,055	21,110	3.7%
CONTRACTUAL SERVICES					
420010	MEMBERSHIPS				
	APWA MEMBERSHIPS (2)	360	360	-	0.0%
	PARTNERSHIP FOR SAFE WATER ANNUAL DUES	1,000	1,000	-	0.0%
	UTILITY AWWA MEMBERSHIP COST TO WATER MANAGEMENT	1,300	1,300	-	0.0%
	WATER ISAC ANNUAL DUES FOR WATER SECURITY RESOURCES AND NEWS BULLETIN SERVICE	300	300	-	0.0%
	Subtotal	2,960	2,960	-	0.0%
428000	TELEPHONE SERVICE				
	TELEPHONE EXPENSE (25% OF THE VILLAGE'S OVERALL COST)	30,600	30,600	-	0.0%
	Subtotal	30,600	30,600	-	0.0%
428010	TELEPHONE MAINTENANCE				
	25% OF VILLAGE'S TELEPHONE MAINTENANCE EXPENSE	1,500	1,500	-	0.0%
	Subtotal	1,500	1,500	-	0.0%
428020	TELEPHONE SERVICE - CELLULAR				
	CELL PHONE AND TABLET CHARGES		2,760	2,760	
	Subtotal		2,760	2,760	
CONTRACTUAL SERVICES Total		35,060	37,820	2,760	7.9%
COMMODITIES					
430140	SUPPLIES - BUILDING				
	CUSTODIAL SUPPLIES (CLEANING PRODUCTS, TOWELS, ETC.)	2,200	2,200	-	0.0%
	LOW VOC PAINT USED TO PAINT PIPES AND WALLS AT THE WATER PLANT	2,000	2,000	-	0.0%
		1,800	1,800	-	0.0%
	OTHER SUPPLIES SUCH AS DE-ICING SALT AND FIRE EXTINGUISHERS	2,000	2,000	-	0.0%
	REPLACING LIGHTS AT THE WATER PLANT				
	Subtotal	8,000	8,000	-	0.0%
430350	BUILDING FURNITURE & REPAIRS				
	EXPENSES ASSOCIATED WITH REPAIRS SUCH AS DOORS AND WINDOWS	2,200	2,200	-	0.0%
	FURNITURE REPLACEMENT	2,500	2,500	-	0.0%
	OTHER BUILDING REPAIRS	2,800	2,800	-	0.0%
	FLOOR GRATING FOR WATER PLANT BASINS	2,000		(2,000)	
	Subtotal	9,500	7,500	(2,000)	-21.1%
COMMODITIES Total		17,500	15,500	(2,000)	-11.4%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	WATER FUND
Department	(All)
Program	WATER - MISCELLANEOUS

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
OTHER EXPENSE					
442000	TRAINING				
	ATTEND THE ANNUAL ISAWWA MEETING IN SPRINGFIELD	550	550	-	0.0%
	ATTENDING THE LOCAL WSWPA MEETINGS TO OBTAIN CREDIT HOURS FOR VARIOUS EMPLOYEES	400	400	-	0.0%
	OPERATORS (10) TRAINING TO MAINTAIN CERTIFICATION	1,800	1,800	-	0.0%
	PUBLICATION AND VIDEOS (DVDS) ON WATER TREATMENT OPERATION	300	300	-	0.0%
	REQUIRED SAFETY TRAINING FOR THE MAINTENANCE PERSONNEL	1,000	1,000	-	0.0%
	SUPERVISORY TRAINING	400	400	-	0.0%
	Subtotal	4,450	4,450	-	0.0%
448000	GENERAL FUND TRANSFER				
	ANNUAL TRANSFER TO GENERAL FUND	1,340,000	1,340,000	-	0.0%
	Subtotal	1,340,000	1,340,000	-	0.0%
450110	PROPERTY/LIABILITY INSUR. PREM				
	PORTION OF THE VILLAGE'S GENERAL LIABILITY EXPENSE	90,200	102,891	12,691	14.1%
	Subtotal	90,200	102,891	12,691	14.1%
OTHER EXPENSE Total		1,434,650	1,447,341	12,691	0.9%
Grand Total		2,059,155	2,093,716	34,561	1.7%

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	WATER FUND
Department	(All)
Program	WATER - BILLING

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
PERSONNEL EXPENSE								
410100	REGULAR WAGES	53,359	56,051	57,304	58,140	59,619	2,315	4.04%
410200	OVERTIME WAGES	22	91	500	210	250	(250)	-50.00%
415000	EMPLOYEE BENEFITS	18,999	16,386	14,701	14,530	15,501	800	5.44%
PERSONNEL EXPENSE Total		72,380	72,528	72,505	72,880	75,370	2,865	3.95%
CONTRACTUAL SERVICES								
420100	ANNUAL AUDIT	14,000	14,000	18,000	18,000	18,000	-	0.00%
420150	BANK CHARGES	58,917	70,585	49,450	65,000	70,000	20,550	41.56%
420160	POSTAGE	15,738	17,859	17,000	16,720	17,000	-	0.00%
421000	CONTRACTUAL SERVICES	1,616	4,863	8,200	8,200	8,200	-	0.00%
CONTRACTUAL SERVICES Total		90,271	107,307	92,650	107,920	113,200	20,550	22.18%
COMMODITIES								
430230	SUPPLIES - OFFICE	149	-	6,000	5,370	6,000	-	0.00%
430240	SUPPLIES - OFFICE - WATER	1,720	1,306	2,700	2,010	2,700	-	0.00%
COMMODITIES Total		1,869	1,306	8,700	7,380	8,700	-	0.00%
OTHER EXPENSE								
441000	INCIDENTALS	84	177	300	220	300	-	0.00%
442000	TRAINING	-	-	2,000	840	2,000	-	0.00%
OTHER EXPENSE Total		84	177	2,300	1,060	2,300	-	0.00%
Grand Total		164,604	181,318	176,155	189,240	199,570	23,415	13.29%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	WATER FUND
Department	(All)
Program	WATER - BILLING

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PERSONNEL EXPENSE					
410100	REGULAR WAGES				
	PAYROLL	57,304	59,619	2,315	4.0%
	Subtotal	57,304	59,619	2,315	4.0%
410200	OVERTIME WAGES				
	OVERTIME	500	250	(250)	-50.0%
	Subtotal	500	250	(250)	-50.0%
415000	EMPLOYEE BENEFITS				
	BENEFITS	14,701	15,501	800	5.4%
	Subtotal	14,701	15,501	800	5.4%
PERSONNEL EXPENSE Total		72,505	75,370	2,865	4.0%
CONTRACTUAL SERVICES					
420100	ANNUAL AUDIT				
	FINANCIAL AUDIT, INCLUDING CERTIFICATION BY GOVERNMENT FINANCE OFFICERS' ASSOCIATION	18,000	18,000	-	0.0%
	Subtotal	18,000	18,000	-	0.0%
420150	BANK CHARGES				
	PROCESSING FEES FOR CREDIT CARD TRANSACTION AND LOCK BOX FEES	49,450	70,000	20,550	41.6%
	Subtotal	49,450	70,000	20,550	41.6%
420160	POSTAGE				
	POSTAGE FOR WATER BILLS	17,000	17,000	-	0.0%
	Subtotal	17,000	17,000	-	0.0%
421000	CONTRACTUAL SERVICES				
	UTILITY BILLING OUTSOURCED PRINTING	8,200	8,200	-	0.0%
	Subtotal	8,200	8,200	-	0.0%
CONTRACTUAL SERVICES Total		92,650	113,200	20,550	22.2%
COMMODITIES					
430230	SUPPLIES - OFFICE				
	SUPPLIES FOR WATER BILLS, PENALTY NOTICES, METER CARDS & OTHER WATER BILLING RELATED EXPENSES	6,000	6,000	-	0.0%
	Subtotal	6,000	6,000	-	0.0%
430240	SUPPLIES - OFFICE - WATER				
	OFFICE SUPPLIES USED AT THE WATER PLANT, METER SHOP AND SWPS	2,700	2,700	-	0.0%
	Subtotal	2,700	2,700	-	0.0%
COMMODITIES Total		8,700	8,700	-	0.0%
OTHER EXPENSE					
441000	INCIDENTALS				
	MINOR FINANCE DEPARTMENT EXPENSES RELATED TO WATER SERVICE	300	300	-	0.0%
	Subtotal	300	300	-	0.0%
442000	TRAINING				

Village of Willmette
2024 Budget Line Item Detail



Type	EXPENSE
Fund	WATER FUND
Department	(All)
Program	WATER - BILLING

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
442000	PORTION OF FINANCE DEPARTMENT TRAINING	2,000	2,000	-	0.0%
	Subtotal	2,000	2,000	-	0.0%
OTHER EXPENSE Total		2,300	2,300	-	0.0%
Grand Total		176,155	199,570	23,415	13.3%

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	WATER FUND
Department	(All)
Program	DEBT SERVICE

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
DEBT SERVICE EXPENSE								
450010	BOND REGISTRAR FEES	1,500	1,000	3,000	3,000	3,000	-	0.00%
450020	BOND ISSUANCE COSTS	-	-	-	-	-	-	0.00%
450030	G.O. BOND RETIREMENT	2,195,000	1,875,000	1,465,000	1,465,000	1,050,000	(415,000)	-28.33%
450040	EPA LOAN RETIREMENT	324,725	344,527	391,000	391,000	397,446	6,446	1.65%
450060	INTEREST EXPENSE	462,024	428,963	425,000	425,000	336,971	(88,029)	-20.71%
DEBT SERVICE EXPENSE Total		2,983,249	2,649,490	2,284,000	2,284,000	1,787,417	(496,583)	-21.74%
Grand Total		2,983,249	2,649,490	2,284,000	2,284,000	1,787,417	(496,583)	-21.74%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	WATER FUND
Department	(All)
Program	DEBT SERVICE

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
DEBT SERVICE EXPENSE					
450010	BOND REGISTRAR FEES				
	BOND REGISTRAR / PAYING AGENT FEES	3,000	3,000	-	0.0%
	Subtotal	3,000	3,000	-	0.0%
450030	G.O. BOND RETIREMENT				
	G.O. BOND RETIREMENT	1,465,000	1,050,000	(415,000)	-28.3%
	Subtotal	1,465,000	1,050,000	(415,000)	-28.3%
450040	EPA LOAN RETIREMENT				
	EPA LOAN RETIREMENT	391,000	397,446	6,446	1.6%
	Subtotal	391,000	397,446	6,446	1.6%
450060	INTEREST EXPENSE				
	INTEREST EXPENSE FOR PRIOR BOND ISSUANCE	425,000	336,971	(88,029)	-20.7%
	Subtotal	425,000	336,971	(88,029)	-20.7%
DEBT SERVICE EXPENSE Total		2,284,000	1,787,417	(496,583)	-21.7%
Grand Total		2,284,000	1,787,417	(496,583)	-21.7%

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	WATER FUND
Department	(All)
Program	CAPITAL IMPROVEMENTS

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
DEBT SERVICE EXPENSE								
450020	BOND ISSUANCE COSTS	-	-	-	-	-	-	0.00%
DEBT SERVICE EXPENSE Total		-	-	-	-	-	-	0.00%
CAPITAL OUTLAY								
470530	INFRASTRUCTURE - WATER PLANT	90,865	-	920,000	-	920,000	-	0.00%
470550	INFRASTRUCTURE - WATER MAINS	-	1,229,491	1,367,500	1,275,000	1,597,500	230,000	16.82%
490500	AUTOMATIC METER READING PROGRAM	-	-	625,000	-	2,050,000	1,425,000	228.00%
CAPITAL OUTLAY Total		90,865	1,229,491	2,912,500	1,275,000	4,567,500	1,655,000	56.82%
Grand Total		90,865	1,229,491	2,912,500	1,275,000	4,567,500	1,655,000	56.82%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	WATER FUND
Department	(All)
Program	CAPITAL IMPROVEMENTS

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
CAPITAL OUTLAY					
470530-80846	INFRASTRUCTURE - WATER PLANT				
	TREATMENT PROCESS IMPROVEMENTS - PHASE 1 (CIP PROJECT)	720,000	720,000	-	0.0%
	TREATMENT PROCESS IMPROVEMENTS - PHASE 2 (CIP PROJECT)	100,000	100,000	-	0.0%
	Subtotal	820,000	820,000	-	0.0%
470530-80850	INFRASTRUCTURE - WATER PLANT				
	WATER INTAKE AND LOW LIFT PUMPING IMPROVEMENTS (CIP PROJECT)	100,000	100,000	-	0.0%
	Subtotal	100,000	100,000	-	0.0%
470550-80852	INFRASTRUCTURE - WATER MAINS				
	LEAD SERVICE LINE REPLACEMENT (CIP PROJECT)	517,500	517,500	-	0.0%
	Subtotal	517,500	517,500	-	0.0%
470550-80950	INFRASTRUCTURE - WATER MAINS				
	WATER MAIN REPLACEMENT - SKOKIE/LAKE INTERSECTION (CIP PROJECT)	450,000		(450,000)	
	WATER MAIN REPLACEMENT - MANOR DRIVE (CIP PROJECT)	400,000		(400,000)	
	LOCUST ROAD - DESIGN (CIP PROJECT)		130,000	130,000	
	MANOR DRIVE - DESIGN (CIP PROJECT)		160,000	160,000	
	ALLEYS N. OF GREENLEAF - DESIGN & CONSTRUCTION (CIP PROJECT)		790,000	790,000	
	Subtotal	850,000	1,080,000	230,000	27.1%
490500-80925	OTHER EQUIP. - WATER				
	AUTOMATIC METER READING PROGRAM (CIP PROJECT)	625,000	2,050,000	1,425,000	228.0%
	Subtotal	625,000	2,050,000	1,425,000	228.0%
CAPITAL OUTLAY Total		2,912,500	4,567,500	1,655,000	56.8%
Grand Total		2,912,500	4,567,500	1,655,000	56.8%



Sewer Fund



FUND SUMMARY

Sewer Fund accounts for sewer charge revenues used to operate and maintain the Village's sewer system. This includes maintaining and improving the sewer system, the stormwater pumping station and other stormwater related infrastructure. Sewer operations are funded through sewer charges, stormwater fees, and debt issuance or EPA loans.

BUDGET SUMMARY

Revenue by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Residential Sewer Charges	5,405,448	4,992,662	5,011,000	5,011,000	5,011,000	-
Stormwater Charges	1,829,176	2,212,705	2,191,300	2,191,300	2,190,805	(495)
Bond Proceeds/Loans	20,504,104	18,234,875	1,640,000	-	1,640,000	-
Investment Income	13,546	228,497	100,000	383,000	100,000	-
Other Income	22,500	-	-	-	-	-
TOTAL REVENUES	27,774,774	25,668,739	8,942,300	7,585,300	8,941,805	(495)

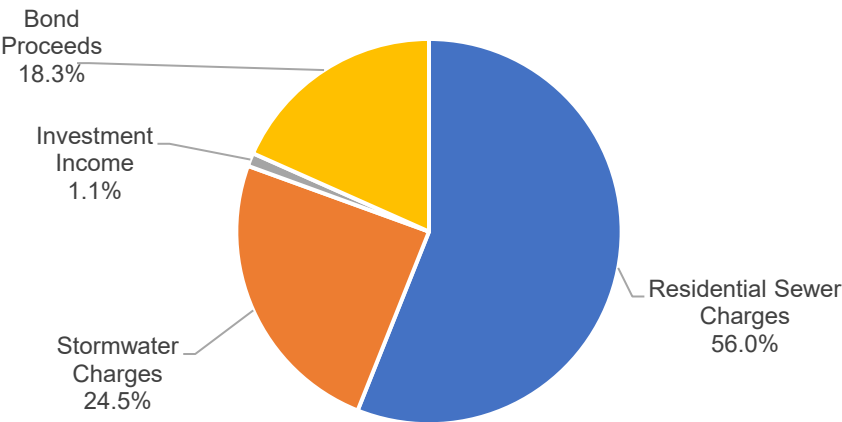
Expense by Program

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Sewer Operations	2,175,482	1,755,817	3,119,242	2,673,910	3,046,202	(73,040)
Stormwater Pumping Station	150,873	179,430	175,443	178,040	181,119	5,676
Debt Service	4,554,633	4,197,984	4,579,000	4,547,240	4,099,559	(479,441)
Capital Improvements	15,786,821	20,276,996	14,140,000	5,631,300	6,928,700	(7,211,300)
TOTAL BUDGET	22,667,809	26,410,227	22,013,685	13,030,490	14,255,580	(7,758,105)



Sewer Fund Revenues

The 2024 budgeted revenues for the Sewer Fund total \$8.94 million, which is \$495 or 0.01%, below the 2023 budget. The primary revenues for the Sewer Fund and denoted in the chart.



Residential Sewer Charges

Quarterly sewer billings (in conjunction with the water billings) to Wilmette residents and neighboring non-residents connected to the Wilmette sewer system. For the eighth consecutive year, there will be no increase to the sewer rate of \$4.24 per CCF.

Stormwater Charges

Quarterly billings to Wilmette residents and businesses based upon the Equivalent Runoff Units (ERU's) of stormwater generated by each parcel. Residential bills are separated into three tiers for billing. For the third consecutive year, there will be no increase to the stormwater rate structure.

Debt Proceeds

This includes the revenues associated with bond issuances for large capital improvement projects.

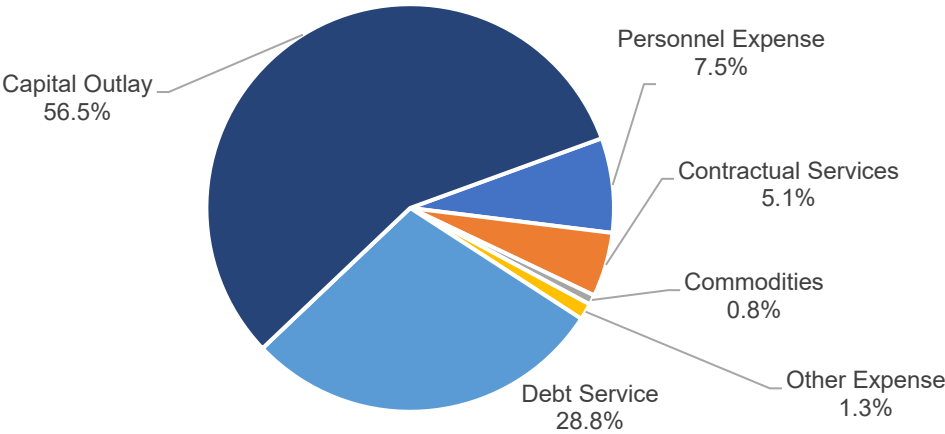
Investment Income

Interest earned on Sewer Fund working cash and reserves required per our sewer bond ordinances.



Sewer Fund Expenditures

The 2024 budgeted expenditures for the Sewer Fund total \$14.26 million, which is \$7,758,105 or (35.24%) below the 2023 budget; the significant change in expenditures is due to the completion of the Neighborhood Storage Project; there is a request for appropriation authority for \$3.37 million to perform flow monitoring, a model update, and to finalize the upgrade of the system, as well as final payouts that may occur in 2024. Excluding capital outlay the primary expenditures for the Sewer Fund are comprised of personnel expenses, debt service, contractual services, and commodities. The chart provides the components of the Sewer Fund expenditures.



Personnel Expense

Includes the wages paid to all employees in all of the programs throughout this fund. This also includes the benefit costs of pension contributions, health insurance, workers compensation, group life insurance and unemployment compensation as allocated from internal service funds.

Contractual Services

This category includes the expenditures for services provided by outside contractors to maintain the Village’s sewer and stormwater system.

Commodities

This category includes the expenditures for goods to maintain the Village’s sewer and stormwater system.

Other Expense

The primary cost in this category includes the cost transfer for maintaining the Village's fleet of vehicles. Also included are training and incidental expenses.

Debt Service

This category provides for the current principal and interest repayments for the loans from the Illinois Environmental Protection Agency (IEPA) which have been used to finance sewer infrastructure improvements as well as the additional debt service for the Sewer Fund portions of the general obligation bond issues used for sewer improvements.

Capital Outlay

This category includes the expenditures for sewer and stormwater infrastructure improvements as well as for equipment additions and replacements.

Contingency

The contingency is used for expenses that may occur in a fiscal year that were unanticipated during the preparation of the budget.

Village of Wilmette
2024 Budget - Revenues



Account Type	REVENUE
Fund	SEWER FUND
Department	(All)
Program	(All)

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
OTHER INCOME								
350400	WATER-GAIN-SALE OF FIXED ASSET	22,500	-	-	-	-	-	0.00%
OTHER INCOME Total		22,500	-	-	-	-	-	0.00%
INVESTMENT INCOME								
360010	INT. EARNINGS - BOND PROCEEDS	13,546	228,497	100,000	383,000	100,000	-	0.00%
INVESTMENT INCOME Total		13,546	228,497	100,000	383,000	100,000	-	0.00%
BOND PROCEEDS								
375000	BOND PROCEEDS	20,504,104	17,570,741	-	-	-	-	0.00%
375001	IEPA LOAN	-	664,134	1,640,000	-	1,640,000	-	0.00%
BOND PROCEEDS Total		20,504,104	18,234,875	1,640,000	-	1,640,000	-	0.00%
RESIDENTIAL SEWER CHARGES								
350100	RESIDENTIAL SEWER CHARGES	5,405,448	4,992,662	5,011,000	5,011,000	5,011,000	-	0.00%
RESIDENTIAL SEWER CHARGES Total		5,405,448	4,992,662	5,011,000	5,011,000	5,011,000	-	0.00%
STORMWATER CHARGES								
350105	STORMWATER CHARGES	1,829,176	2,212,705	2,191,300	2,191,300	2,190,805	(495)	-0.02%
STORMWATER CHARGES Total		1,829,176	2,212,705	2,191,300	2,191,300	2,190,805	(495)	-0.02%
Grand Total		27,774,774	25,668,739	8,942,300	7,585,300	8,941,805	(495)	-0.01%

Village of Willmette

2024 Budget Line Item Detail



Type	REVENUE
Fund	SEWER FUND
Department	(All)
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
INVESTMENT INCOME					
360010	INT. EARNINGS - BOND PROCEEDS				
	INTEREST EARNINGS ON BOND PROCEEDS	100,000	100,000	-	0.0%
	Subtotal	100,000	100,000	-	0.0%
INVESTMENT INCOME Total		100,000	100,000	-	0.0%
RESIDENTIAL SEWER CHARGES					
350100	RESIDENTIAL SEWER CHARGES				
	RESIDENTIAL SEWER CHARGES	5,011,000	5,011,000	-	0.0%
	Subtotal	5,011,000	5,011,000	-	0.0%
RESIDENTIAL SEWER CHARGES Total		5,011,000	5,011,000	-	0.0%
STORMWATER CHARGES					
350105	STORMWATER CHARGES				
	STORMWATER CHARGES	2,191,300	2,190,805	(495)	0.0%
	Subtotal	2,191,300	2,190,805	(495)	0.0%
STORMWATER CHARGES Total		2,191,300	2,190,805	(495)	0.0%
BOND PROCEEDS					
375001	IEPA LOAN				
	IEPA LOAN	1,640,000	1,640,000	-	0.0%
	Subtotal	1,640,000	1,640,000	-	0.0%
BOND PROCEEDS Total		1,640,000	1,640,000	-	0.0%
Grand Total		8,942,300	8,941,805	(495)	0.0%

Sewer Management



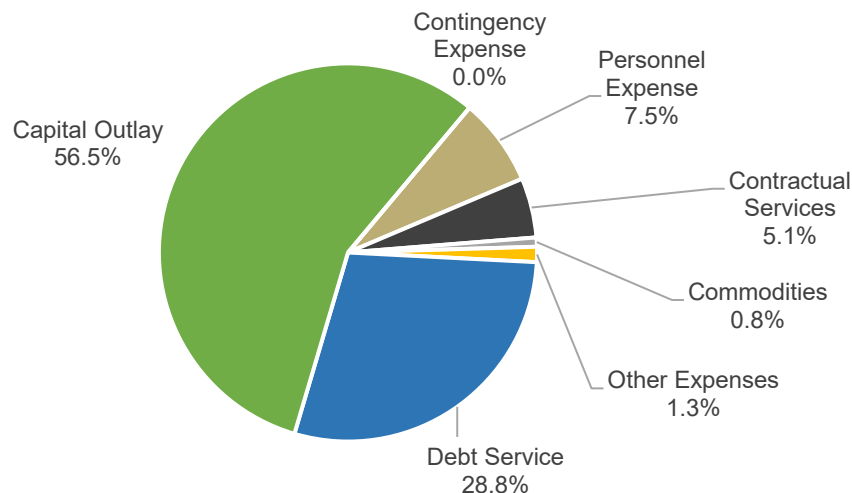
BUDGET SUMMARY

Expense by Program

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Sewer Operations	2,175,482	1,755,817	3,119,242	2,673,910	3,046,202	(73,040)
Stormwater Pumping Station	150,873	179,430	175,443	178,040	181,119	5,676
Debt Service	4,554,633	4,197,984	4,579,000	4,547,240	4,099,559	(479,441)
Capital Improvements	15,786,821	20,276,996	14,140,000	5,631,300	6,928,700	(7,211,300)
TOTAL BUDGET	22,667,809	26,410,227	22,013,685	13,030,490	14,255,580	(7,758,105)

Expense by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Personnel Expense	984,415	1,007,950	1,028,045	1,004,100	1,070,967	42,922
Contractual Services	523,609	544,952	757,715	704,650	727,870	(29,845)
Commodities	100,580	99,787	109,850	114,870	112,150	2,300
Other Expenses	129,200	157,839	162,365	166,550	185,334	22,969
Debt Service	5,068,637	4,197,984	4,579,000	4,547,240	4,099,559	(479,441)
Capital Outlay	15,861,368	20,401,715	15,369,710	6,486,080	8,059,700	(7,310,010)
Contingency Expense	-	-	7,000	7,000	-	(7,000)
TOTAL BUDGET	22,667,809	26,410,227	22,013,685	13,030,490	14,255,580	(7,758,105)



Sewer Management



BUDGET ANALYSIS

Sewer Maintenance

The 2024 budget includes capital equipment and maintenance programs including:

- Sewer Flow Monitoring (\$20,000)
- GIS Hardware/Software (\$27,000)
- Maple Avenue Outfall (\$260,000)
- Hybrid SUV (\$44,000) – Split W/S
- 2 Large Dump Trucks (\$202,000) – Split W/S
- Sewer Maintenance (\$510,500)
- Combination Sewer Cleaner (\$470,000) – Split W/S

Stormwater Pumping Station

There are no significant changes to the 2024 Budget.

Debt Service

This program provides for the principal, interest and fees associated with the annual debt service for issuances that financed Sewer Fund capital projects. Sewer capital projects have been financed with two types of debt instruments; low interest loans through the Illinois Environmental Protection Agency (IEPA) and General Obligation (G.O.) bond issuances.

- There have been twelve IEPA loans which financed sewer lining work from 2006 to 2023. This is an ongoing program and starting in 2024 will be on a two-year cycle with construction taking place in 2024 and planning in 2025. There is also one IEPA loan for work related to the Electrical Improvement Project at the Water Plant. The Village plans to secure additional loans for sewer lining and water plant work.
- G.O. Series 2020A Issuance. A portion of this issuance was used to fund the Neighborhood Storage Improvement Project at Community Playfield including the installation of the underground stormwater storage vault.
- G.O. Series 2021 Issuance. A portion of this issuance was used to fund the Neighborhood Storage Improvement Project which includes work at Hibbard Park and Thornwood Park. A portion of the issuance, \$11 million, refunded the outstanding Series 2011 and Series 2013 Issues related to the Sewer Fund.
- G.O. Series 2022A Issuance. A portion of this was used to fund the Neighborhood Storage Improvement Project which included work at Thornwood Park. The other portion was used to finance the Electrical Improvement Project at the Storm Water Pumping Station.
- G.O. Refunding Series 2022B Issuance. The refunding included funds for the remaining amount of the 2014 G.O. Series that was used to finance stormwater improvements.



Sewer Management

Capital Improvements

This program accounts for major capital improvements that are projected to be financed through the Environmental Protection Agency's loan program or a Village bond issue.

- Neighborhood Storage Improvements - \$3,368,700
- SWPS Electrical Improvements - \$1,920,000
- Sewer Lining and Rehabilitation - \$1,640,000

Though finished, the Neighborhood Storage Project allocation is to perform flow monitoring, a model update, and to continue upgrading the system, as well as carryover costs to be paid in 2024. The SWPS Electrical Improvements were not fully completed in 2023 and have been re-budgeted in 2024.



Sewer Management

MISSION STATEMENT

The Sewer Fund finances the cleaning, repair and other required maintenance and improvements of the Village's sewer systems. This includes the combined sewer system east of Ridge Road, the sanitary sewer system west of Ridge Road and the storm sewer system west of Ridge Road. The Village's Wilmette Storm and Sanitary Water Pumping Stations provide storage and pumping services to our customers west of Ridge Road while meeting all state and federal storm water discharge regulations.

PROGRAMS

Engineering and Public Works

Staff from the Village's Engineering and Public Works Department maintains storm sewers (49.79 miles), sanitary sewers (55.6 miles), and combination sewer (47 miles) throughout the Village. The services provided include:

- Sewer inspection, cleaning, and televising, and manhole inspections;
- Coordinate emergency repairs; and
- Compliance with the Illinois Environmental Protection Agency (IEPA) National Pollution Discharge Elimination System (NPDES) governing a storm water permit for Municipal Separate Storm Sewer Systems (MS4's) and a permit for Combined Sewer Overflows (CSO's) and the long-term maintenance agreement with the Metropolitan Water Reclamation District of Greater Chicago (MWRDGC).

Water Management

Staff from the Village's Water Management Department provide routine maintenance and operation of the following facilities:

- Storm Water Pumping Station (SWPS) at Lake Avenue and Harms Road
- The 5.0 MG West Park sanitary storage and pumping facility
- The 1.0 MGD sanitary lift station at Lake Avenue and Harms Road
- The newly constructed Hibbard Park storm water storage and pumping

The Storm Water Pumping Station lifts the outflow of the Storm Sewer System west of Ridge Road and discharges it into the North Branch of the Chicago River just north of Lake Avenue. The station operates automatically and can be controlled from the Water Plant. During heavy rainstorms when several of the five pumps are in operation, the station is staffed.

The West Park and lift station facilities provide sanitary storage and pumping services that include a check valve and a pump over operation during heavy rainstorms events.

Sewer Management



ACTIVITY MEASURES

	2020	2021	2022	2023
Engineering and Public Works				
Underground Utility Locates (JULIE)	6,908	8,673	9,084	7,100
Structure Replacements/Repairs	21	19	13	8
Manhole Replacements/Repairs	7	25	17	10
Catch Basins/Inlets Cleaned	859	641	951	900
Sewers Cleaned (feet) by In-House Staff	104,414	84,385	127,956	18,000 ³
Sewers Cleaned (feet) by Contractor	103,350	114,500	88,262	100,000
Sewers Televised (feet) by In-House Staff	15,072	11,005	25,103	12,500
Sewers Televised (feet) by Contractor	103,350	114,500	88,262	100,000

Water Management				
Number of Call-outs to SWPS ¹	31	19	32	25
Number of Hours the SWPS Staffed	160	94	167	115
Pumping Operation at SWPS (hours)	1,120	982	1,537	1,160
Pumping Hours at West Park Reservoir	300	40	25	70
Number of Event Utilizing West Park Reservoir	3	0	1	1
West Park (million gallons)	10.5	0	.35	1.6
Number of Events Utilizing POLS ²	9	5	8	4
Pumping Hours at POLS	128	30	26	25
Sanitary Water Pumped at POLS (million gallons)	5.8	1.25	1.17	1.0
Number of Events Utilizing Neighborhood Storage				2
Storm Water Stored at NSP (million gallons)				9.28

¹ A call-out occurs when the level in the station reaches a certain level requiring the station to be manned.

² An event at the Pump-Over Lift Station (POLS) is when the check-valve between the Village and the MWRD interceptor closes.

³ First year implementation of sewer line rapid assessment acoustic technology (SL-RAT). Crews surveyed 180,000 linear feet (LF) and found 18,000 LF or 10% required cleaning.



OBJECTIVES AND ACCOMPLISHMENTS

Engineering and Public Works

Looking Forward: 2024 Objectives

- Perform detailed hydraulic modeling of the new Neighborhood Storage System to ensure it is functioning as designed.
- Continue to improve efficiency in cleaning sewers through use of acoustic technology that provides information on existing pipe conditions.
- Continue with implementation of MUNIS work order modules for Water/Sewer divisions.
- Continue to incorporate asset management strategies and operational efficiency in divisional processes and procedures.
- Continue to add features and monitoring reports to the sewer flow monitoring effort that was implemented in 2023. This effort will include building an archiving system and weather data.

Reviewing the Year: 2023 Accomplishments

- Evaluate the performance of the Neighborhood Storage project during storm events.
Village staff and the consulting team performed an evaluation of the performance of the Neighborhood Storage Project after the 25-yr storm event on March 31, 2023. While the rainfall intensity of the storm exceeded the design capacity of the NSP, the Village recorded no structure damage from overland flooding and only a few sanitary sewer backups were reported. Street flooding was prevalent but of short duration primarily because the rainfall intensity exceeded the capacity of the street inlets.
- Improve efficiency in cleaning sewers through use of acoustic technology that provides information on existing pipe conditions.
Staff acquired the Sewer Line Rapid Assessment Tool (SL-RAT) and have been trained by factory representatives on its operation. Staff surveyed a total of 180,000 linear feet (LF) using the device in the field and based on the acoustic results only 18,000 LF (or 10%) of the surveyed sewers required cleaning. Crews completed the cleaning (18,000 LF) and were successful in eliminating the need to perform cleaning on sewers that do not require cleaning.
- Continue with implementation of MUNIS work order modules for Water/Sewer divisions. Continue to incorporate asset management strategies and operational efficiency in divisional processes and procedures.



Sewer Management

Working with Administrative Services, Public Works supervisory staff are now capable of creating work orders for field crews. By the end of 2023, field crews will be receiving and completing work orders in the field via MUNIS work orders.

- Continue to improve asset management to maintain Village's infrastructure. Includes inventory, condition assessment, and strategies for short-term and long-term maintenance based on best management practices.

Improvements are underway to consolidate sewer cleaning and televising efforts between in-house staff and contractors. Staff is working on a multi-year cleaning and televising schedule to reduce the duplication of efforts between staff and contractors and to provide an easily accessible archive of both cleaning and televising records.

Water Management

Looking Forward: 2024 Objectives

- Conduct a drill to simulate a complete power failure at the Storm Water Pumping Station (SWPS) in coordination with ComEd.
- Complete the construction on the SWPS electrical improvements project.

Reviewing the Year: 2023 Accomplishments

- Conduct a drill to simulate a complete power failure at the Storm Water Pumping Station (SWPS) in coordination with ComEd.
The drill was conducted in August 2023 successfully in coordination with ComEd.
- Conduct a conceptual design study of potential replacement of the electrical switchgear at the SWPS.
Construction is underway and it is anticipated to be completed spring 2024.

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	SEWER FUND
Department	(All)
Program	SEWER - OPERATIONS

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
PERSONNEL EXPENSE								
410100	REGULAR WAGES	615,527	646,029	666,069	651,830	687,556	21,487	3.23%
410200	OVERTIME WAGES	9,996	12,921	10,900	9,000	12,100	1,200	11.01%
415000	EMPLOYEE BENEFITS	249,019	236,867	237,283	227,630	251,842	14,559	6.14%
PERSONNEL EXPENSE Total		874,542	895,817	914,252	888,460	951,498	37,246	4.07%
CONTRACTUAL SERVICES								
420020	PROFESSIONAL SERVICES	50,765	64,629	58,740	41,000	87,520	28,780	49.00%
421000	CONTRACTUAL SERVICES	49,614	57,789	92,400	85,000	91,700	(700)	-0.76%
425300	SEWER MAINTENANCE	351,951	329,829	489,825	456,000	510,500	20,675	4.22%
425310	SEWER-FLOW MONITORING	60,000	69,867	102,600	110,000	20,000	(82,600)	-80.51%
425320	SEWER-N.P.D.E.S. PHASE II	6,000	6,000	6,000	6,000	6,000	-	0.00%
428020	TELEPHONE SERVICE - CELLULAR	1,476	1,553	1,600	2,400	5,600	4,000	250.00%
CONTRACTUAL SERVICES Total		519,806	529,667	751,165	700,400	721,320	(29,845)	-3.97%
COMMODITIES								
430050	UNIFORM EXPENSE	3,176	4,219	5,450	5,850	5,600	150	2.75%
430130	SUPPLIES - MISC. TOOLS & EQUIP	17,176	9,000	5,000	13,900	7,000	2,000	40.00%
430400	MATERIALS	43,031	34,556	44,300	36,970	44,450	150	0.34%
COMMODITIES Total		63,383	47,775	54,750	56,720	57,050	2,300	4.20%
OTHER EXPENSE								
440500	AUTOMOTIVE EXPENSE ALLOCATION	114,880	134,170	133,440	139,250	143,434	9,994	7.49%
441000	INCIDENTALS	262	2,355	800	1,500	1,500	700	87.50%
442000	TRAINING	5,708	5,042	8,125	9,800	10,400	2,275	28.00%
470375	INFRASTRUCTURE - OTHER	8,350	16,272	20,000	16,000	30,000	10,000	50.00%
OTHER EXPENSE Total		129,200	157,839	162,365	166,550	185,334	22,969	14.15%
CAPITAL OUTLAY								
470400	INFRASTRUCTURE -COMBINED SEWER	417,247	25,123	770,000	717,130	412,000	(358,000)	-46.49%
470500	MAPLE AVENUE OUTFALL	-	-	125,000	-	260,000	135,000	108.00%
480200	P.W. VEHICLES- PICK-UP TRUCKS	17,337	-	19,710	21,850	-	(19,710)	-100.00%
480225	P.W. VEHICLES- LG. DUMP TRUCKS	-	-	192,000	-	202,000	10,000	5.21%
480250	P.W. VEHICLES- SM. DUMP TRUCKS	17,521	17,403	79,000	74,300	-	(79,000)	-100.00%
480275	P.W. VEHICLES- OTHER	136,446	82,193	44,000	41,500	257,000	213,000	484.09%
CAPITAL OUTLAY Total		588,551	124,719	1,229,710	854,780	1,131,000	(98,710)	-8.03%
CONTINGENCY EXPENSE								
449500	CONTINGENCY - REGULAR	-	-	7,000	7,000	-	(7,000)	-100.00%
CONTINGENCY EXPENSE Total		-	-	7,000	7,000	-	(7,000)	-100.00%

Village of Wilmette
2024 Budget - Expenses



Fund	SEWER FUND
Department	(All)
Program	SEWER - OPERATIONS

	2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
Grand Total	2,175,482	1,755,817	3,119,242	2,673,910	3,046,202	(73,040)	-2.34%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	SEWER FUND
Department	(All)
Program	SEWER - OPERATIONS

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PERSONNEL EXPENSE					
410100	REGULAR WAGES				
	PAYROLL	666,069	687,556	21,487	3.2%
	Subtotal	666,069	687,556	21,487	3.2%
410200	OVERTIME WAGES				
	OVERTIME	10,900	12,100	1,200	11.0%
	Subtotal	10,900	12,100	1,200	11.0%
415000	EMPLOYEE BENEFITS				
	BENEFITS	237,283	251,842	14,559	6.1%
	Subtotal	237,283	251,842	14,559	6.1%
PERSONNEL EXPENSE Total		914,252	951,498	37,246	4.1%
CONTRACTUAL SERVICES					
420020	PROFESSIONAL SERVICES				
	MISC. SEWER CONSULTING	20,000	20,000	-	0.0%
	NORTH BRANCH WATERSHED WORKGROUP	4,600	4,600	-	0.0%
	GPS FLEET MANAGEMENT - RECURRING MONTHLY FEE TO SUPPORT 20 VEHICLES (WATER/SEWER DIVISION) 50% OF TOTAL COST	1,140	1,200	60	5.3%
	Subtotal	25,740	25,800	60	0.2%
420020-20014	PROFESSIONAL SERVICES				
	GIS SERVICES THROUGH CONSORTIUM (1/3 GF, 1/3 WF, 1/3 SF) AND ESRI GIS FIELD WORKER LICENSES	33,000	34,720	1,720	5.2%
	Subtotal	33,000	34,720	1,720	5.2%
420020-20018	PROFESSIONAL SERVICES				
	GIS HARDWARE AND SOFTWARE (CIP PROJECT)		27,000	27,000	
	Subtotal		27,000	27,000	
421000	CONTRACTUAL SERVICES				
	EQUIPMENT RENTAL (I.E. BACKHOE AND/OR MINI-EXCAVATOR)	5,000	5,000	-	0.0%
	EQUIPMENT REPAIRS	3,000	3,000	-	0.0%
	STREET REPAIRS DUE TO EXCAVATIONS	60,000	60,000	-	0.0%
	TRAFFIC CONTROL PLANS FOR WORKSITES ALONG ARTERIAL STREETS	400	400	-	0.0%
	HAULING AND DISPOSAL OF EXCAVATION SPOIL (APPROX. 48 LOADS)	24,000	22,800	(1,200)	-5.0%
	REMOTE MONITORING OF SEWER SYSTEM (10 SITES)		500	500	
	Subtotal	92,400	91,700	(700)	-0.8%
425300	SEWER MAINTENANCE				
	CONTRACTUAL REPAIRS FOR SEWERS OVER 10-FT IN DEPTH (CIP PROJECT)	50,000	53,000	3,000	6.0%
	CLEANING AND TELEVISIONING MAIN LINE SEWERS (CIP PROJECT)	293,000	303,000	10,000	3.4%
	CLEANING OF APPROX. 350 INLET STRUCTURES (CIP PROJECT)	60,325	64,500	4,175	6.9%
	MANHOLE INSPECTIONS (CIP PROJECT)	2,500	4,000	1,500	60.0%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	SEWER FUND
Department	(All)
Program	SEWER - OPERATIONS

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
425300	CHEMICAL GROUTING OF SEWER PIPE AND STRUCTURES (CIP PROJECT)	25,000	25,000	-	0.0%
	TELEVISIONING OF LARGE DIAMETER SEWERS (CIP PROJECT)	59,000	61,000	2,000	3.4%
	Subtotal	489,825	510,500	20,675	4.2%
425310	SEWER-FLOW MONITORING				
	SMOKE TESTING / DYED WATER FLOODING (CIP PROJECT)	30,000	20,000	(10,000)	-33.3%
	SEWER FLOW MONITORING (CIP PROJECT)	43,200		(43,200)	
	SEWER LINE RAPID ASSESSMENT (CIP PROJECT)	29,400		(29,400)	
	Subtotal	102,600	20,000	(82,600)	-80.5%
425320	SEWER-N.P.D.E.S. PHASE II				
	SEWER PERMIT FEES ASSOCIATED WITH IMPLEMENTING ENVIRONMENTAL PROTECTION AGENCY GUIDELINES	6,000	6,000	-	0.0%
	Subtotal	6,000	6,000	-	0.0%
428020	TELEPHONE SERVICE - CELLULAR				
	CELL PHONE AND TABLET CHARGES	1,600	2,500	900	56.3%
	SEWER FLOW MONITORING PROGRAM SIM CARD EXPENSE		3,100	3,100	
	Subtotal	1,600	5,600	4,000	250.0%
CONTRACTUAL SERVICES Total		751,165	721,320	(29,845)	-4.0%
COMMODITIES					
430050	UNIFORM EXPENSE				
	50% OF PERSONAL PROTECTIVE EQUIPMENT (PPE) FOR 12 FULL TIME EMPLOYEES, SHARED W/ WATER FUND (9 MAINTENANCE WORKERS, TWO CREW LEADERS AND SUPERINTENDENT)	1,600	1,600	-	0.0%
	50% OF UNIFORM ALLOWANCES FOR 12 FULL TIME EMPLOYEES AT \$250 EA, SHARED W/ WATER FUND (9 MAINTENANCE WORKERS AND THREE SUPERVISORS)	1,500	1,500	-	0.0%
	50% OF UNIFORM RENTAL FOR 10 FULL TIME EMPLOYEES - 8 MAINTENANCE WORKERS AND TWO CREW LEADERS (SHARED W/ WATER FUND)	1,000	1,000	-	0.0%
	50% OF WILMETTE LOGO SHIRTS AND HATS FOR 12 FULL TIME EMPLOYEES, SHARED W/ WATER FUND (9 MAINTENANCE WORKERS, TWO CREW LEADERS AND SUPERINTENDENT)	1,350	1,500	150	11.1%
	Subtotal	5,450	5,600	150	2.8%
430130	SUPPLIES - MISC. TOOLS & EQUIP				
	FUNDING FOR THE REPLACEMENT OF TOOLS AND SMALL EQUIPMENT (MAGNETIC LOCATOR, TRASH PUMPS, HAND TOOLS, ETC.)	5,000	7,000	2,000	40.0%
	Subtotal	5,000	7,000	2,000	40.0%
430400	MATERIALS				
	EXCAVATION BACKFILL MATERIALS (I.E. CRUSHED STONE, SAND AND TOPSOIL)	15,300	15,300	-	0.0%
	SEWER INSPECTION DYE	500	500	-	0.0%
	SEWER PIPE AND REPAIR PARTS	11,000	11,000	-	0.0%
	SEWER STRUCTURES AND MISC. SUPPLIES AND PARTS	13,000	13,000	-	0.0%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	SEWER FUND
Department	(All)
Program	SEWER - OPERATIONS

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
430400	UPM COLD PATCH MATERIAL FOR TEMPORARY STREET REPAIR DUE TO UTILITY EXCAVATIONS	4,500	4,650	150	3.3%
	Subtotal	44,300	44,450	150	0.3%
COMMODITIES Total		54,750	57,050	2,300	4.2%
OTHER EXPENSE					
440500	AUTOMOTIVE EXPENSE ALLOCATION				
	DEPARTMENT SHARE OF THE VILLAGE'S AUTOMOTIVE EXPENSE	133,440	143,434	9,994	7.5%
	Subtotal	133,440	143,434	9,994	7.5%
441000	INCIDENTALS				
	MISCELLANEOUS ITEMS AND SERVICES SUCH AS SHIPPING AND COURIER FEES, ETC.	800	1,500	700	87.5%
	Subtotal	800	1,500	700	87.5%
442000	TRAINING				
	SEWER REHABILITATION SAFETY SEMINARS, MWRD TRAINING, EQUIPMENT TRAINING AND TUITION REIMBURSEMENTS FOR 12 EMPLOYEES	2,800	2,400	(400)	-14.3%
	TUITION REIMBURSEMENT	1,125	1,200	75	6.7%
	ILLINOIS PUBLIC SERVICE INSTITUTE (IPSI) LEADERSHIP TRAINING PROGRAM. TRAVEL AND TRAINING FOR FOUR EMPLOYEES, SPLIT 50/50 BETWEEN WATER (4183) AND SEWER (4080) ACCOUNTS	3,000	3,000	-	0.0%
	SEWER PIPE INSPECTOR TRAINING AND CERTIFICATION PROGRAM - NATIONAL ASSOCIATION OF SEWER SERVICE COMPANIES (NASSCO). COVERS THE CERTIFICATION COST FOR ONE EMPLOYEE AND RENEWAL COST FOR ONE EMPLOYEE (MWRD REQUIREMENT).	1,200	2,000	800	66.7%
	CDL DRIVER TRAINING		1,800	1,800	
	Subtotal	8,125	10,400	2,275	28.0%
470375-80722	INFRASTRUCTURE - OTHER				
	STORMWATER INCENTIVE PROGRAM (CIP PROJECT)	20,000	30,000	10,000	50.0%
	Subtotal	20,000	30,000	10,000	50.0%
OTHER EXPENSE Total		162,365	185,334	22,969	14.1%
CAPITAL OUTLAY					
470400-80707	INFRASTRUCTURE -COMBINED SEWER				
	SEWER MAIN REPAIRS (CIP PROJECT)	770,000	412,000	(358,000)	-46.5%
	Subtotal	770,000	412,000	(358,000)	-46.5%
470500-80727	INFRASTRUCTURE -COMBINED SEWER				
	MAPLE AVENUE OUTFALL (CIP PROJECT)	125,000	260,000	135,000	108.0%
	Subtotal	125,000	260,000	135,000	108.0%
480200-40505	P.W. VEHICLES- PICK-UP TRUCKS				
	PICK-UP TRUCK T-42 (50/50 WS) (CIP PROJECT)	19,710		(19,710)	
	Subtotal	19,710		(19,710)	
480225-40610	P.W. VEHICLES- LG. DUMP TRUCKS				
	LARGE DUMP TRUCK T-33 (50/50 W/S) (CIP PROJECT)	96,000	101,000	5,000	5.2%
	Subtotal	96,000	101,000	5,000	5.2%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	SEWER FUND
Department	(All)
Program	SEWER - OPERATIONS

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
480225-40615	P.W. VEHICLES- LG. DUMP TRUCKS				
	LARGE DUMP TRUCK T-40 (50/50 W/S) (CIP PROJECT)	96,000	101,000	5,000	5.2%
	Subtotal	96,000	101,000	5,000	5.2%
480250-40555	P.W. VEHICLES- SM. DUMP TRUCKS				
	T-38 (SMALL DUMP TRUCK) (CIP PROJECT)	79,000		(79,000)	
	Subtotal	79,000		(79,000)	
480275-40155	P.W. VEHICLES- OTHER				
	P-16 (HYBRID SUV) (CIP PROJECT)		22,000	22,000	
	Subtotal		22,000	22,000	
480275-40410	P.W. VEHICLES- OTHER				
	T-01 (UTILITY TRUCK) (CIP PROJECT)	44,000		(44,000)	
	Subtotal	44,000		(44,000)	
480275-40390	P.W. VEHICLES- OTHER				
	T-22 (2015 - COMBINATION SEWER CLEANER) (CIP PROJECT)		235,000	235,000	
	Subtotal		235,000	235,000	
CAPITAL OUTLAY Total		1,229,710	1,131,000	(98,710)	-8.0%
CONTINGENCY EXPENSE					
449500	CONTINGENCY - REGULAR				
	OTHER COMPENSATION	7,000		(7,000)	
	Subtotal	7,000		(7,000)	
CONTINGENCY EXPENSE Total		7,000		(7,000)	
Grand Total		3,119,242	3,046,202	(73,040)	-2.3%



DATE: August 7, 2023

TO: Michael N. Braiman, Village Manager

FROM: Brigitte Ann Berger-Raish, P.E., Director of Engineering and Public Works

SUBJECT: Budget Justification Memo

Account Number	40807090-421000
Department	Engineering and Public Works
Account Name	Contractual Services

Background

This account provides funds for an array of contractual services pertaining to maintenance of the Village's sewer system (sanitary, storm, and combined). This includes street renovations from sewer utility excavations, hauling and disposal of excavation spoils (48 loads), equipment repairs, equipment rental (backhoe), traffic control layout/design services, remote monitoring of the sewer distribution system (10 sites).

Justification

For 2024, staff request an increase of \$8,000 for contractual services (sewer fund). The requested funds commensurate with the projected recurring fees for remote monitoring of the sewer distribution system. Specifically, the requested funds will provide contractual support and maintenance of radio/telemetry hardware and equipment. This CIP project (five-years) was approved by the Village Board on April 25, 2023.

Denoted in the table below is comparison of the 2023 Budget and 2024 Proposed Budget and requested increase for contractual services.

Description	2023 Budget	2024 Budget	Increase	Account No.
Contractual Services	\$92,400	\$100,400	\$8,000	40807090-421000

Alternative

There are no alternatives as the additional requested funds (\$8,000) for the remote monitoring program fulfill a contractual obligation.

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	SEWER FUND
Department	(All)
Program	SEWER - STORM WATER PUMP STATI

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
PERSONNEL EXPENSE								
410100	REGULAR WAGES	65,283	68,211	70,882	71,830	73,742	2,860	4.03%
410200	OVERTIME WAGES	13,123	13,340	13,000	13,920	14,350	1,350	10.38%
415000	EMPLOYEE BENEFITS	31,467	30,582	29,911	29,890	31,377	1,466	4.90%
PERSONNEL EXPENSE Total		109,873	112,133	113,793	115,640	119,469	5,676	4.99%
CONTRACTUAL SERVICES								
421000	CONTRACTUAL SERVICES	1,053	385	2,800	1,240	2,800	-	0.00%
422400	MAINT.-EQUIPMENT	2,750	14,900	3,750	3,010	3,750	-	0.00%
CONTRACTUAL SERVICES Total		3,803	15,285	6,550	4,250	6,550	-	0.00%
COMMODITIES								
430075	SUPPLIES	2,985	3,336	3,000	4,000	3,000	-	0.00%
430260	SUPPLIES - OUTFALL CONTROL	514	-	500	500	500	-	0.00%
430540	STORM WATER PUMP STATION POWER	28,520	41,519	44,600	45,810	44,600	-	0.00%
430560	HEATING - GAS	5,178	7,157	7,000	7,840	7,000	-	0.00%
COMMODITIES Total		37,197	52,012	55,100	58,150	55,100	-	0.00%
CAPITAL OUTLAY								
470375	INFRASTRUCTURE - OTHER	-	-	-	-	-	-	0.00%
470500	INFRASTRUCTURE - STORM SEWER	-	-	-	-	-	-	0.00%
CAPITAL OUTLAY Total		-	-	-	-	-	-	0.00%
Grand Total		150,873	179,430	175,443	178,040	181,119	5,676	3.24%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	SEWER FUND
Department	(All)
Program	SEWER - STORM WATER PUMP STATI

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PERSONNEL EXPENSE					
410100	REGULAR WAGES				
	PAYROLL	70,882	73,742	2,860	4.0%
	Subtotal	70,882	73,742	2,860	4.0%
410200	OVERTIME WAGES				
	OVERTIME	13,000	14,350	1,350	10.4%
	Subtotal	13,000	14,350	1,350	10.4%
415000	EMPLOYEE BENEFITS				
	BENEFITS	29,911	31,377	1,466	4.9%
	Subtotal	29,911	31,377	1,466	4.9%
PERSONNEL EXPENSE Total		113,793	119,469	5,676	5.0%
CONTRACTUAL SERVICES					
421000	CONTRACTUAL SERVICES				
	CONTRACTUAL MAINTENANCE SERVICES FOR THE STORM WATER PUMPING STATION (SWPS) SUCH AS PUMP REPAIRS	2,500	2,500	-	0.0%
	FIRE ALARM INSPECTION SERVICES AT WEST PARK FACILITY	300	300	-	0.0%
	Subtotal	2,800	2,800	-	0.0%
422400	MAINT.-EQUIPMENT				
	CONTRACTUAL EMERGENCY REPAIRS TO EQUIPMENT IN THE SWPS	1,000	1,000	-	0.0%
	CONTRACTUAL MAINTENANCE FOR HVAC	600	600	-	0.0%
	CONTRACTUAL PREVENTIVE SERVICE FOR BACKUP GENERATORS AT SWPS, POLS AND WEST PARK	2,150	2,150	-	0.0%
	Subtotal	3,750	3,750	-	0.0%
CONTRACTUAL SERVICES Total		6,550	6,550	-	0.0%
COMMODITIES					
430075	SUPPLIES				
	GENERAL SUPPLIES (LUBRICANTS, SMALL TOOLS, ETC.) NEEDED TO OPERATE SWPS	2,400	2,400	-	0.0%
	GENERAL SUPPLIES (LUBRICANTS, SMALL TOOLS, ETC.) NEEDED TO OPERATE WEST PARK	600	600	-	0.0%
	Subtotal	3,000	3,000	-	0.0%
430260	SUPPLIES - OUTFALL CONTROL				
	GENERAL SUPPLIES NEEDED TO OPERATE AND MAINTAIN THE OUTFALL CONTROL STRUCTURE	500	500	-	0.0%
	Subtotal	500	500	-	0.0%
430540	STORM WATER PUMP STATION POWER				
	POWER TO OPERATE THE PUMPS AND EQUIPMENT AT THE SWPS	35,000	35,000	-	0.0%
	POWER TO OPERATE WEST PARK STORAGE TANK	8,000	8,000	-	0.0%
	POWER TO HIBBARD PARK STATION	800	800	-	0.0%
	POWER COST FOR THORNWOOD PARK PUMPING STATION	800	800	-	0.0%
	Subtotal	44,600	44,600	-	0.0%
430560	HEATING - GAS				

Village of Willmette
 2024 Budget Line Item Detail



Type	EXPENSE
Fund	SEWER FUND
Department	(All)
Program	SEWER - STORM WATER PUMP STATI

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
430560	NATURAL GAS TO HEAT THE SWPS	7,000	7,000	-	0.0%
	Subtotal	7,000	7,000	-	0.0%
COMMODITIES Total		55,100	55,100	-	0.0%
Grand Total		175,443	181,119	5,676	3.2%

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	SEWER FUND
Department	(All)
Program	DEBT SERVICE

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
DEBT SERVICE EXPENSE								
450010	BOND REGISTRAR FEES	1,300	600	2,000	2,000	2,000	-	0.00%
450030	G.O. BOND RETIREMENT	2,300,000	1,580,000	1,065,000	1,065,000	970,000	(95,000)	-8.92%
450040	EPA LOAN RETIREMENT	335,713	352,531	380,000	360,690	393,554	13,554	3.57%
450060	INTEREST EXPENSE	1,917,620	2,264,853	3,132,000	3,119,550	2,734,005	(397,995)	-12.71%
DEBT SERVICE EXPENSE Total		4,554,633	4,197,984	4,579,000	4,547,240	4,099,559	(479,441)	-10.47%
Grand Total		4,554,633	4,197,984	4,579,000	4,547,240	4,099,559	(479,441)	-10.47%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	SEWER FUND
Department	(All)
Program	DEBT SERVICE

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
DEBT SERVICE EXPENSE					
450010	BOND REGISTRAR FEES				
	BOND REGISTRAR / PAYING AGENT FEES	2,000	2,000	-	0.0%
	Subtotal	2,000	2,000	-	0.0%
450030	G.O. BOND RETIREMENT				
	G.O. BOND RETIREMENT	965,000	600,000	(365,000)	-37.8%
	Subtotal	965,000	600,000	(365,000)	-37.8%
450030-80726	G.O. BOND RETIREMENT				
	G.O. BOND RETIREMENT	100,000	370,000	270,000	270.0%
	Subtotal	100,000	370,000	270,000	270.0%
450040	EPA LOAN RETIREMENT				
	EPA LOAN RETIREMENT	380,000	393,554	13,554	3.6%
	Subtotal	380,000	393,554	13,554	3.6%
450060	INTEREST EXPENSE				
	INTEREST EXPENSE FOR PRIOR BOND ISSUANCE	1,012,000	917,848	(94,152)	-9.3%
	Subtotal	1,012,000	917,848	(94,152)	-9.3%
450060-80726	INTEREST EXPENSE				
	INTEREST EXPENSE FOR PRIOR BOND ISSUANCE	2,120,000	1,816,157	(303,843)	-14.3%
	Subtotal	2,120,000	1,816,157	(303,843)	-14.3%
DEBT SERVICE EXPENSE Total		4,579,000	4,099,559	(479,441)	-10.5%
Grand Total		4,579,000	4,099,559	(479,441)	-10.5%

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	SEWER FUND
Department	(All)
Program	CAPITAL IMPROVEMENTS

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
DEBT SERVICE EXPENSE								
450020	BOND ISSUANCE COSTS	514,004	-	-	-	-	-	0.00%
DEBT SERVICE EXPENSE Total		514,004	-	-	-	-	-	0.00%
CAPITAL OUTLAY								
460700	BLDG. IMPROV. - PUBLIC WORKS	55,080	59,120	1,900,000	400,000	1,920,000	20,000	1.05%
470400	INFRASTRUCTURE -COMBINED SEWER	-	664,134	1,640,000	-	1,640,000	-	0.00%
470500	INFRASTRUCTURE - STORM SEWER	15,217,737	19,553,742	10,600,000	5,231,300	3,368,700	(7,231,300)	-68.22%
CAPITAL OUTLAY Total		15,272,817	20,276,996	14,140,000	5,631,300	6,928,700	(7,211,300)	-51.00%
Grand Total		15,786,821	20,276,996	14,140,000	5,631,300	6,928,700	(7,211,300)	-51.00%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	SEWER FUND
Department	(All)
Program	CAPITAL IMPROVEMENTS

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
CAPITAL OUTLAY					
460700-80713	BLDG. IMPROV. - PUBLIC WORKS				
	SWPS ELECTRICAL IMPROVEMENTS (CIP PROJECT)	1,900,000	1,920,000	20,000	1.1%
	Subtotal	1,900,000	1,920,000	20,000	1.1%
470400-80703	INFRASTRUCTURE -COMBINED SEWER				
	SEWER LINING & REHABILITATION (CIP PROJECT)	1,640,000	1,640,000	-	0.0%
	Subtotal	1,640,000	1,640,000	-	0.0%
470500-80726	INFRASTRUCTURE - STORM SEWER				
	NEIGHBORHOOD STORAGE IMPROVEMENTS (CIP PROJECT)	500,000		(500,000)	
	NEIGHBORHOOD STORAGE IMPROVEMENTS - CARRYOVER	10,100,000		(10,100,000)	
	NEIGHBORHOOD STORAGE IMPROVEMENTS - CARRYOVER (CIP PROJECT)		3,368,700	3,368,700	
	Subtotal	10,600,000	3,368,700	(7,231,300)	-68.2%
CAPITAL OUTLAY Total		14,140,000	6,928,700	(7,211,300)	-51.0%
Grand Total		14,140,000	6,928,700	(7,211,300)	-51.0%



Parking Meter Fund



FUND SUMMARY

Village Center

This program provides funds necessary to operate the various public parking facilities in the Village. These include the main commuter lot at the Metra station, two auxiliary parking facilities along Poplar Drive, the Park Avenue lot, the leased St. Augustine's Church lot, the 11th Street lot, the Veteran's Park lot and the Masonic Temple lot. This program is an Enterprise Fund in that revenues received as a result of this program are used to cover the related operational expenses.

Year	From	To
1978/1979	25¢	50¢
1988	50¢	\$1.00
2002	\$1.00	\$1.50
2005	\$1.50	\$1.75
2009	\$1.75	\$2.00
2017	\$2.00	\$2.50
2020	\$2.50	\$2.55

CTA Station

This program provides for the allowable expenses related to the parking facility at the Fourth and Linden Chicago Transit Authority (CTA) terminal as defined by the intergovernmental agreement between the Village and the CTA. Allowable expenses include maintenance and repairs, a pro-rata cost of salaries of those Village employees who maintain the facilities, contractual services, and electricity to light the parking lots.

The Village collects fees paid by the users of the parking lots and pays expenses of maintaining these lots and station grounds. Revenues from this program include parking meter fees and CTA parking permits of which the Village receives 60% and the CTA receives 40%.

Year	From	To
2005	\$1.50	\$2.00
2008	\$2.00	\$3.00
2009	\$3.00	\$4.00

Burmeister Parking Facility

This program covers expenses associated with the Burmeister parking facility. The Burmeister Lot has 67 spaces below grade for permit parking for businesses and 46 spaces above grade for downtown shoppers. Construction of the \$1.7 million parking facility was financed by a 1997 General Obligation Bond Issue (refinanced with the 2004 bond issue). The debt was repaid from parking permit revenue and cellular lease revenue (transferred from the General Fund) and was fully retired in 2011.



BUDGET SUMMARY

Revenue by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Village Center						
Daily Fee	45,550	138,512	141,000	177,000	180,000	39,000
Permits	46,420	43,980	41,700	42,320	43,700	2,000
Rental	-	1,500	3,000	3,100	3,000	-
General Fund Transfer	-	120,000	90,000	90,000	30,000	(60,000)
Village Center Subtotal	91,970	303,992	275,700	312,420	256,700	(19,000)
CTA Station						
Daily Fee	37,921	49,049	78,000	60,000	70,000	(8,000)
Permits	12,580	12,526	18,200	13,800	18,200	-
CTA Station Subtotal	50,501	61,575	96,200	73,800	88,200	(8,000)
Burmeister Facility						
Other Income	-	-	-	-	-	-
Permits	12,025	11,000	20,000	11,000	20,000	-
Burmeister Subtotal	12,025	11,000	20,000	11,000	20,000	-
TOTAL REVENUES	154,496	376,567	391,900	397,220	364,900	(27,000)

BUDGET ANALYSIS

Village Center

Reduced ridership caused significant decreases in permit and daily fee revenue associated with the Metra Station. This ridership decrease started in 2020 due to the pandemic, however ridership in 2023 has steadily increases. It is expected in 2024 ridership will continue to increase.

CTA Station

Reduced ridership has caused significant decreases in permit and daily fee revenue associated with the CTA Station. This ridership decrease started in 2020 due to the pandemic and ridership rose before leveling off in 2023; it is expected ridership will continue to level off in 2024.

Other Revenue

The budget includes a 30,000 General Fund Transfer to pay for a parking lot ramp repair at the Burmeister lot. Based upon improving ridership and re-allocation of operating expenses, the Parking Meter Fund will not require a transfer to offset reduced revenues.



Expense by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Village Center						
Personnel Expense	77,405	101,751	52,191	52,630	54,189	1,998
Contractual Services	76,863	81,762	93,192	89,100	100,970	7,778
Commodities	16,752	14,926	20,300	19,680	22,000	1,700
Other Expenses	7,568	24,977	25,200	25,200	25,200	-
Capital Outlay	-	-	90,000	90,000	21,420	(68,580)
Village Center Subtotal	178,588	223,416	280,883	276,610	223,779	(57,104)
CTA Station						
Personnel Expense	65,781	84,776	39,899	38,570	39,174	(725)
Contractual Services	28,967	24,436	42,832	25,320	36,020	(6,812)
Commodities	1,748	802	3,520	1,200	3,520	-
Other Expenses	13,034	17,351	25,000	25,000	25,000	-
Capital Outlay	-	13,615	200,000	200,000	-	(200,000)
CTA Station Subtotal	109,530	140,980	311,251	290,090	103,714	(207,537)
Burmeister Facility						
Contractual Services	5,406	7,578	9,155	7,600	10,050	895
Commodities	1,652	2,120	2,600	2,500	2,900	300
Capital Outlay	-	-	-	-	30,000	30,000
Burmeister Subtotal	7,058	9,698	11,755	10,100	42,950	31,195
TOTAL EXPENSES	295,176	374,094	603,889	576,800	370,443	(233,446)

BUDGET ANALYSIS

Village Center and CTA Station

Contractual landscaping services were decreased by \$23,000 based upon the Village's 2023 contract negotiations for landscaping. Contractual snow removal services increased an estimated 15% (\$6,500) based upon recently updated bid pricing. Credit card and bank charges are increasing \$16,000 based upon increased ridership and the use of credit cards to pay for permits and daily fees. The budget also includes \$21,420 for Security Enhancements which includes the installation of cameras at the Metra Station.

Burmeister Facility

The budget includes \$30,000 for a parking lot ramp repair at the Burmeister Parking Facility.

Village of Wilmette
2024 Budget - Revenues



Account Type	REVENUE
Fund	PARKING METER FUND
Department	(All)

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
PUBLIC PARKING - BURMEISTER	OTHER INCOME	-	-	-	-	-	-	0.00%
	PERMITS	12,025	11,000	20,000	11,000	20,000	-	0.00%
PUBLIC PARKING - BURMEISTER Total		12,025	11,000	20,000	11,000	20,000	-	0.00%
PUBLIC PARKING - CTA	PERMITS	12,580	12,526	18,200	13,800	18,200	-	0.00%
	DAILY FEE	37,921	49,049	78,000	60,000	70,000	(8,000)	-10.26%
PUBLIC PARKING - CTA Total		50,501	61,575	96,200	73,800	88,200	(8,000)	-8.32%
PUBLIC PARKING - VILLAGE CENTE	INTERFUND TRANSFER	-	120,000	90,000	90,000	30,000	(60,000)	-66.67%
	RENTAL	-	1,500	3,000	3,100	3,000	-	0.00%
	PERMITS	46,420	43,980	41,700	42,320	43,700	2,000	4.80%
	DAILY FEE	45,550	138,512	141,000	177,000	180,000	39,000	27.66%
PUBLIC PARKING - VILLAGE CENTE Total		91,970	303,992	275,700	312,420	256,700	(19,000)	-6.89%
Grand Total		154,496	376,567	391,900	397,220	364,900	(27,000)	-6.89%

Village of Willmette

2024 Budget Line Item Detail



Type	REVENUE
Fund	PARKING METER FUND
Department	(All)
Program	(Multiple Items)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PERMITS					
340040	PERMIT REV.-PARK AVE. LOT				
	PARKING PERMIT-PARK AVE. LOT	18,300	18,300	-	0.0%
	Subtotal	18,300	18,300	-	0.0%
340045	PERMIT REV. - WEST PARK LOT				
	PARKING PERMIT - WEST PARK LOT	12,000	14,000	2,000	16.7%
	Subtotal	12,000	14,000	2,000	16.7%
340050	PERMIT REV.-ST. AUGUSTINE LOT				
	PARKING PERMIT-ST. AUGUSTINE LOT	6,500	6,500	-	0.0%
	Subtotal	6,500	6,500	-	0.0%
340055	PERMIT REV. - 11TH & CENTRAL				
	PARKING PERMIT - 11TH & CENTRAL	3,900	3,900	-	0.0%
	Subtotal	3,900	3,900	-	0.0%
340070	PERMIT REV.-ATRIUM LOT				
	PARKING PERMIT-ATRIUM LOT	1,000	1,000	-	0.0%
	Subtotal	1,000	1,000	-	0.0%
PERMITS Total		41,700	43,700	2,000	4.8%
RENTAL					
340090	METRA STATION RENT				
	RENTAL INCOME-METRA STATION	3,000	3,000	-	0.0%
	Subtotal	3,000	3,000	-	0.0%
RENTAL Total		3,000	3,000	-	0.0%
DAILY FEE					
340010	METER REV.-COMMUTER-VILLAGE				
	PARKING METER-COMMUTER-VILLAGE	39,000	55,000	16,000	41.0%
	Subtotal	39,000	55,000	16,000	41.0%
340012	METER REV.-COMMUTER-RR				
	PARKING METER-COMMUTER-RR	90,000	110,000	20,000	22.2%
	Subtotal	90,000	110,000	20,000	22.2%
340015	METER REV.-POPLAR-RR				
	PARKING METER-POPLAR-RR	12,000	15,000	3,000	25.0%
	Subtotal	12,000	15,000	3,000	25.0%
DAILY FEE Total		141,000	180,000	39,000	27.7%
INTERFUND TRANSFER					
374100	GENERAL FUND TRANSFER				
	GENERAL FUND TRANSFER	90,000	30,000	(60,000)	-66.7%
	Subtotal	90,000	30,000	(60,000)	-66.7%
INTERFUND TRANSFER Total		90,000	30,000	(60,000)	-66.7%
Grand Total		275,700	256,700	(19,000)	-6.9%

Village of Willmette

2024 Budget Line Item Detail



Type	REVENUE
Fund	PARKING METER FUND
Department	(All)
Program	PUBLIC PARKING - CTA

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PERMITS					
340110	CTA LOT REV.-COMMUTER PERMITS				
	CTA LOT-COMMUTER PERMITS	11,000	10,000	(1,000)	-9.1%
	Subtotal	11,000	10,000	(1,000)	-9.1%
340120	CTA LOT REV.-MERCHANT PERMITS				
	CTA LOT-MERCHANT PERMITS	4,200	4,200	-	0.0%
	Subtotal	4,200	4,200	-	0.0%
340130	CTA LOT REV.-24 HOUR PERMITS				
	CTA LOT-24 HOUR PERMITS	3,000	4,000	1,000	33.3%
	Subtotal	3,000	4,000	1,000	33.3%
PERMITS Total		18,200	18,200	-	0.0%
DAILY FEE					
340100	CTA LOT REV.-SLOT BOX COLL.				
	CTA LOT-SLOT BOX COLLECTION	78,000	70,000	(8,000)	-10.3%
	Subtotal	78,000	70,000	(8,000)	-10.3%
DAILY FEE Total		78,000	70,000	(8,000)	-10.3%
Grand Total		96,200	88,200	(8,000)	-8.3%

Village of Willmette
2024 Budget Line Item Detail



Type	REVENUE
Fund	PARKING METER FUND
Department	(All)
Program	PUBLIC PARKING - BURMEISTER

		2023	2024	Difference (\$)	Difference (%)
		Amount	Amount		
PERMITS					
340200	PERMIT REV.-BURMEISTER LOT				
	PARKING PERMIT-BURMEISTER LOT	20,000	20,000	-	0.0%
	Subtotal	20,000	20,000	-	0.0%
PERMITS Total		20,000	20,000	-	0.0%
Grand Total		20,000	20,000	-	0.0%

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	PARKING METER FUND
Department	(All)
Program	(All)

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
PERSONNEL EXPENSE								
410100	REGULAR WAGES	98,539	132,662	63,135	64,360	65,426	2,291	3.63%
410200	OVERTIME WAGES	188	235	2,810	1,120	250	(2,560)	-91.10%
415000	EMPLOYEE BENEFITS	44,459	53,630	26,145	25,720	27,687	1,542	5.90%
PERSONNEL EXPENSE Total		143,186	186,527	92,090	91,200	93,363	1,273	1.38%
CONTRACTUAL SERVICES								
420150	BANK CHARGES	11,273	29,706	27,000	40,230	43,000	16,000	59.26%
421000	CONTRACTUAL SERVICES	13,256	14,388	16,555	15,290	17,540	985	5.95%
421150	CONTRACTUAL GROUNDS MAINT.	2,996	3,078	12,012	2,600	2,700	(9,312)	-77.52%
421175	CONTRACTUAL SERVICES- R.R.	43,917	38,985	45,742	39,000	33,500	(12,242)	-26.76%
421200	CONTRACTUAL SNOW REMOVAL	39,794	27,619	43,870	24,900	50,300	6,430	14.66%
422400	MAINT.-EQUIPMENT	-	-	-	-	-	-	0.00%
CONTRACTUAL SERVICES Total		111,236	113,776	145,179	122,020	147,040	1,861	1.28%
COMMODITIES								
430140	SUPPLIES - BUILDING	366	460	400	450	500	100	25.00%
430190	SUPPLIES -GROUNDS (VILLAGEPMF)	1,836	1,320	4,000	3,670	4,000	-	0.00%
430200	SUPPLIES -GROUNDS (RR PMF)	2,000	989	2,000	1,270	2,000	-	0.00%
430350	BUILDING FURNITURE & REPAIRS	6	-	-	1,000	1,000	1,000	0.00%
430400	MATERIALS	1,840	977	4,020	1,400	4,020	-	0.00%
430515	METRA STATION POWER	5,048	5,915	6,000	6,130	6,000	-	0.00%
430520	PARKING LOT LIGHTING POWER	4,935	5,161	6,100	5,310	6,400	300	4.92%
430560	HEATING - GAS	1,686	2,306	2,000	2,300	2,600	600	30.00%
430800	PARKING METER PARTS - VILLAGE	-	-	400	350	400	-	0.00%
430810	PARKING METER PARTS - RR	2,435	720	1,500	1,500	1,500	-	0.00%
COMMODITIES Total		20,152	17,848	26,420	23,380	28,420	2,000	7.57%
OTHER EXPENSE								
448510	RENT - COMMUTER LOT	6,364	17,728	20,000	20,000	20,000	-	0.00%
448520	RENT - POPLAR LOTS	1,204	3,499	2,800	2,800	2,800	-	0.00%
448530	RENT - ST. AUGUSTINE LOT	-	3,750	2,400	2,400	2,400	-	0.00%
448540	RENT - MASONIC TEMPLE LOT	-	-	-	-	-	-	0.00%
448550	RENT - CTA LOTS	13,034	17,351	25,000	25,000	25,000	-	0.00%
OTHER EXPENSE Total		20,602	42,328	50,200	50,200	50,200	-	0.00%
CAPITAL OUTLAY								
460950	BLDG. IMPROV. - OTHER	-	-	-	-	21,420	21,420	0.00%
470350	INFRASTRUCTURE - PARKING LOTS	-	13,615	290,000	290,000	30,000	(260,000)	-89.66%
CAPITAL OUTLAY Total		-	13,615	290,000	290,000	51,420	(238,580)	-82.27%

Village of Wilmette
2024 Budget - Expenses



Fund	PARKING METER FUND
Department	(All)
Program	(All)

	2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
Grand Total	295,176	374,094	603,889	576,800	370,443	(233,446)	-38.66%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	PARKING METER FUND
Department	(All)
Program	PUBLIC PARKING - VILLAGE CENTE

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PERSONNEL EXPENSE					
410100	REGULAR WAGES				
	PAYROLL	37,764	39,131	1,367	3.6%
	Subtotal	37,764	39,131	1,367	3.6%
410200	OVERTIME WAGES				
	OVERTIME	560	250	(310)	-55.4%
	Subtotal	560	250	(310)	-55.4%
415000	EMPLOYEE BENEFITS				
	BENEFITS	13,867	14,808	941	6.8%
	Subtotal	13,867	14,808	941	6.8%
PERSONNEL EXPENSE Total		52,191	54,189	1,998	3.8%
CONTRACTUAL SERVICES					
420150	BANK CHARGES				
	CREDIT CARD/BANK CHARGES	20,000	36,000	16,000	80.0%
	Subtotal	20,000	36,000	16,000	80.0%
421175	CONTRACTUAL SERVICES- R.R.				
	CUSTODIAL SERVICES	3,900	3,900	-	0.0%
	FIRE ALARM MONITORING (AES RADIO)	490	670	180	36.7%
	GRASS CUTTINGS SERVICES (21-WEEKS)	6,050	1,200	(4,850)	-80.2%
	HOLIDAY LIGHTING DECOR	3,200	3,400	200	6.3%
	HVAC PREVENTATIVE MAINTENANCE (SPRING AND FALL) AND EMERGENCY REPAIRS	1,000	1,250	250	25.0%
	LANDSCAPE MAINTENANCE AND WEED CONTROL (32-WEEKS)	19,722	10,500	(9,222)	-46.8%
	MISCELLANEOUS ELECTRICAL, PLUMBING, ROOF REPAIRS	1,000	1,500	500	50.0%
	WEOFFICE DATA COLLECTION SERVICE FOR FOUR PAY-BY-SPACE TERMINALS AT \$320 PER MONTH (OR \$3,840 ANNUALLY)	3,840	3,840	-	0.0%
	MAINTENANCE/WARRANTY FOR FOUR PAY-BY-SPACE TERMINALS	6,240	6,240	-	0.0%
	FIRE ALARM INSPECTION AND REPAIRS	300	1,000	700	233.3%
	Subtotal	45,742	33,500	(12,242)	-26.8%
421200	CONTRACTUAL SNOW REMOVAL				
	CONTRACTUAL SNOW HAULING WITH SEMI-TRAILERS, APPROXIMATELY 6 HOURS AT \$150 PER HOUR	925	900	(25)	-2.7%
	PARKING LOTS (8 EA.), 2-4 INCHES SNOW ACCUMULATION, 9 EVENTS AT \$2,010 EA.	15,705	18,090	2,385	15.2%
	PARKING LOTS (8 EA.), SALTING APPLICATION, 7 EVENTS AT \$660 EA.	3,990	4,620	630	15.8%
	PARKING LOTS (8 EA.), 8+ INCHES SNOW ACCUMULATION, 1 EVENT AT \$2,740	2,380	2,740	360	15.1%
	PARKING LOTS (8 EA.), 4-8 INCHES SNOW ACCUMULATION, 2 EVENTS AT \$2,560 EA.	4,450	5,120	670	15.1%
	Subtotal	27,450	31,470	4,020	14.6%
CONTRACTUAL SERVICES Total		93,192	100,970	7,778	8.3%
COMMODITIES					
430140	SUPPLIES - BUILDING				

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	PARKING METER FUND
Department	(All)
Program	PUBLIC PARKING - VILLAGE CENTE

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
430140	THE COST OF WATER USAGE AT THE METRA TRAIN STATION	400	500	100	25.0%
	Subtotal	400	500	100	25.0%
430190	SUPPLIES -GROUNDS (VILLAGEPMF)				
	LANDSCAPE MATERIAL INCLUDING CRUSHED STONE, MULCH, SOD, AND PAVERS FOR VILLAGE OWNED PROPERTIES	2,000	2,000	-	0.0%
	LANDSCAPE PLANTING MATERIAL FOR VILLAGE OWNED PROPERTIES	2,000	2,000	-	0.0%
	Subtotal	4,000	4,000	-	0.0%
430200	SUPPLIES -GROUNDS (RR PMF)				
	LANDSCAPE MATERIAL INCLUDING CRUSHED STONE, MULCH, SOD, AND PAVERS FOR RAILROAD OWNED PROPERTIES	1,000	1,000	-	0.0%
	LANDSCAPE PLANTING MATERIAL FOR RAILROAD OWNED PROPERTIES	1,000	1,000	-	0.0%
	Subtotal	2,000	2,000	-	0.0%
430350	BUILDING FURNITURE & REPAIRS				
	REPAIRS TO METRA DEPOT BUILDING		1,000	1,000	
	Subtotal		1,000	1,000	
430515	METRA STATION POWER				
	ENERGY COST FROM 1 OF THE 3 METERS LOCATED AT THE METRA STATION	6,000	6,000	-	0.0%
	Subtotal	6,000	6,000	-	0.0%
430520	PARKING LOT LIGHTING POWER				
	ENERGY COSTS FOR LIGHTING THE COMMUTER LOT	4,000	4,000	-	0.0%
	Subtotal	4,000	4,000	-	0.0%
430560	HEATING - GAS				
	HEATING GAS AT THE METRA STATION	2,000	2,600	600	30.0%
	Subtotal	2,000	2,600	600	30.0%
430800	PARKING METER PARTS - VILLAGE				
	PAPER ROLLS TO PRINT RECEIPTS FOR PAY-BY-SPACE TERMINALS	400	400	-	0.0%
	Subtotal	400	400	-	0.0%
430810	PARKING METER PARTS - RR				
	PAPER ROLLS FOR PRINTING OF RECEIPTS FOR PAY-BY-SPACE TERMINALS	1,500	1,500	-	0.0%
	Subtotal	1,500	1,500	-	0.0%
COMMODITIES Total		20,300	22,000	1,700	8.4%
OTHER EXPENSE					
448510	RENT - COMMUTER LOT				
	PAYMENT TO UNION PACIFIC FOR THE USE OF THEIR PROPERTY	20,000	20,000	-	0.0%
	Subtotal	20,000	20,000	-	0.0%
448520	RENT - POPLAR LOTS				
	PAYMENT TO UNION PACIFIC FOR THE USE OF THEIR PROPERTY	2,800	2,800	-	0.0%
	Subtotal	2,800	2,800	-	0.0%
448530	RENT - ST. AUGUSTINE LOT				

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	PARKING METER FUND
Department	(All)
Program	PUBLIC PARKING - VILLAGE CENTE

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
448530	PAYMENT TO ST. AUGUSTINE'S CHURCH FOR THE USE OF THEIR PROPERTY	2,400	2,400	-	0.0%
	Subtotal	2,400	2,400	-	0.0%
OTHER EXPENSE Total		25,200	25,200	-	0.0%
CAPITAL OUTLAY					
470350	INFRASTRUCTURE - PARKING LOTS				
	PARKING LOT PAVING PROGRAM (CIP PROJECT)	90,000		(90,000)	
	Subtotal	90,000		(90,000)	
460950-80812	BLDG. IMPROV. - OTHER				
	SECURITY ENHANCEMENTS (CIP PROJECT)		21,420	21,420	
	Subtotal		21,420	21,420	
CAPITAL OUTLAY Total		90,000	21,420	(68,580)	-76.2%
Grand Total		280,883	223,779	(57,104)	-20.3%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	PARKING METER FUND
Department	(All)
Program	PUBLIC PARKING - CTA

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PERSONNEL EXPENSE					
410100	REGULAR WAGES				
	PAYROLL	25,371	26,295	924	3.6%
	Subtotal	25,371	26,295	924	3.6%
410200	OVERTIME WAGES				
	OVERTIME	2,250		(2,250)	
	Subtotal	2,250		(2,250)	
415000	EMPLOYEE BENEFITS				
	BENEFITS	12,278	12,879	601	4.9%
	Subtotal	12,278	12,879	601	4.9%
PERSONNEL EXPENSE Total		39,899	39,174	(725)	-1.8%
CONTRACTUAL SERVICES					
420150	BANK CHARGES				
	CREDIT CARD/BANK CHARGES FOR PAY-BY-SPACE STATIONS	7,000	7,000	-	0.0%
	Subtotal	7,000	7,000	-	0.0%
421000	CONTRACTUAL SERVICES				
	HOLIDAY LIGHT DECORATIONS	2,360	2,450	90	3.8%
	MAINTENANCE COSTS FOR TWO PAY-BY-SPACE STATIONS	5,040	5,040	-	0.0%
	Subtotal	7,400	7,490	90	1.2%
421150	CONTRACTUAL GROUNDS MAINT.				
	MAINTENANCE OF THE CTA STATION PARKING LOT GROUNDS AND THE SURROUNDING PARKWAYS	12,012	2,700	(9,312)	-77.5%
	Subtotal	12,012	2,700	(9,312)	-77.5%
421200	CONTRACTUAL SNOW REMOVAL				
	CONTRACTUAL SNOW HAULING WITH SEMI-TRAILERS, APPROXIMATELY 4 HOURS AT \$150 PER HOUR	600	600	-	0.0%
	PARKING LOTS (2 EA.), 4-8 INCHES SNOW ACCUMULATION, 2 EVENTS AT \$1,520 EA.	2,640	3,040	400	15.2%
	PARKING LOTS (2 EA.), 2-4 INCHES SNOW ACCUMULATION, 9 EVENTS AT \$1,200 EA.	9,360	10,800	1,440	15.4%
	PARKING LOTS (2 EA.) 8+ INCHES SNOW ACCUMULATION, 1 EVENT AT \$1,660	1,440	1,660	220	15.3%
	PARKING LOTS (2 EA.), SALTING APPLICATION, 7 EVENTS AT \$390 EA.	2,380	2,730	350	14.7%
	Subtotal	16,420	18,830	2,410	14.7%
CONTRACTUAL SERVICES Total		42,832	36,020	(6,812)	-15.9%
COMMODITIES					
430400	MATERIALS				
	COST TO PURCHASE PAPER ROLLS TO PRINT RECEIPTS FOR PAY-BY-SPACE STATIONS	720	720	-	0.0%
	LANDSCAPE PLANTING MATERIALS FOR THE CTA STATION PARKING LOT AT 4TH AND LINDEN	2,800	2,800	-	0.0%
	Subtotal	3,520	3,520	-	0.0%
COMMODITIES Total		3,520	3,520	-	0.0%
OTHER EXPENSE					

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	PARKING METER FUND
Department	(All)
Program	PUBLIC PARKING - CTA

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
448550	RENT - CTA LOTS				
	PAYMENT TO THE CTA FOR USE OF THEIR LAND FOR PUBLIC PARKING	25,000	25,000	-	0.0%
	Subtotal	25,000	25,000	-	0.0%
OTHER EXPENSE Total		25,000	25,000	-	0.0%
CAPITAL OUTLAY					
470350	INFRASTRUCTURE - PARKING LOTS				
	PARKING LOT PAVING PROGRAM (CIP PROJECT)	200,000		(200,000)	
	Subtotal	200,000		(200,000)	
CAPITAL OUTLAY Total		200,000		(200,000)	
Grand Total		311,251	103,714	(207,537)	-66.7%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	PARKING METER FUND
Department	(All)
Program	PUBLIC PARKING - BURMEISTER

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
CONTRACTUAL SERVICES					
421000	CONTRACTUAL SERVICES				
	BURMEISTER LOT SNOWPLOWING	2,210	2,200	(10)	-0.5%
	CARBON MONOXIDE AND NITROGEN MONITORING SYSTEM FOR UNDERGROUND GARAGE	600	600	-	0.0%
	FIRE ALARM MONITORING (AES RADIO)	490	630	140	28.6%
	LANDSCAPE MAINTENANCE	1,055	920	(135)	-12.8%
	PHONE SERVICE LINE	800	1,700	900	112.5%
	SEWER MAINTENANCE - TRIPLE CATCH BASIN CLEANING	1,000	1,000	-	0.0%
	ANNUAL FIRE ALARM AND SUPPRESSION SYSTEM INSPECTIONS AND REPAIRS (CODE REQUIRED)	1,000	1,000	-	0.0%
	ANNUAL FIRE SPRINKLER SYSTEM TESTING, INSPECTION AND REPAIRS	2,000	2,000	-	0.0%
	Subtotal	9,155	10,050	895	9.8%
CONTRACTUAL SERVICES Total		9,155	10,050	895	9.8%
COMMODITIES					
430400	MATERIALS				
	LANDSCAPE MATERIALS AND MAINTENANCE SUPPLIES	500	500	-	0.0%
	Subtotal	500	500	-	0.0%
430520	PARKING LOT LIGHTING POWER				
	ENERGY COSTS FOR LIGHTING THE BURMEISTER PARKING LOT 24 HOURS PER DAY, 7 DAYS PER WEEK	2,100	2,400	300	14.3%
	Subtotal	2,100	2,400	300	14.3%
COMMODITIES Total		2,600	2,900	300	11.5%
CAPITAL OUTLAY					
470350	INFRASTRUCTURE - PARKING LOTS				
	PARKING LOT PAVING PROGRAM (CIP PROJECT)		30,000	30,000	
	Subtotal		30,000	30,000	
CAPITAL OUTLAY Total			30,000	30,000	
Grand Total		11,755	42,950	31,195	265.4%



Capital and Debt Service Funds

**General Debt Service Fund**

Is used to accumulate monies for the payment of principal, interest and fiscal charges for the Village's tax supported bond issues. This fund is used to account for the revenues and expenditures related to the retirement of general obligation bond issues.

Capital Projects Fund

Accounts for financial resources to be used for the acquisition or construction of major capital facilities.

Motor Fuel Tax Fund

Accounts for the expenditure of the Village's allocation of the State Motor Fuel Tax. These monies are restricted to street construction repairs and improvements and related items.



Debt Service Overview

The Village utilized bond issuances to finance capital improvement projects. The debt service associated with the bonds are financed through the General Debt Service Fund, the Water, Fund, and the Sewer Fund and are generated by a variety of revenue sources that range from property taxes to water, sewer, and stormwater charges. The Village maintains a “Aaa” bond rating from Moody’s which allows the Village to borrow at low interest rates for these long-term capital investments. This section includes a breakdown of the Village’s outstanding debt along with information about principal and interest, funding sources, and repayment schedules.

IEPA Loans

- There have been twelve IEPA loans which financed sewer lining work from 2006 to 2023. Sewer lining work is an ongoing program and starting in 2024 will be on a two-year cycle with construction taking place in 2024 and planning in 2025. There is also one IEPA loan for work related to the Electrical Improvement Project at the Water Plant. The Village plans to secure additional loans for sewer lining and water plant work in the coming years.

2017A Series

- The issuance financed various building improvements.

2020A Series

- This issuance included funds to finance water main replacements on Central Avenue & Lake Avenue.
- The largest component of this issuance was used to fund the Neighborhood Storage Improvement Project at Community Playfield including the installation of the underground stormwater storage vault.

2020B Refunding Series

- The refunding included funds for the remaining amount of the 2010 G.O. Series that was used to finance street and alley improvements, Public Works facility improvements and heavy equipment purchases.
- The refunding also included funds for the remaining amount of outstanding G.O. Series 2010, that were utilized for standpipe reconditioning, SCADA software upgrades and water plant improvements.

2021 Series

- The largest component of this issuance will be used to fund the on-going Neighborhood Storage Improvement Project including work at Hibbard Park and Thornwood Park.
- This issuance also included funds to finance the Central Avenue Road Reconstruction Project.
- A portion of the issuance refund the outstanding Series 2011 and Series 2013 bonds.

2022A Series

- The largest component of this issuance will be used to fund the on-going Neighborhood Storage Improvement Project including work at Thornwood Park.
- This issuance also included funds to finance the Electrical Improvement Project at the Storm Water Pumping Station.

2022B Refunding Series

- The refunding included funds for the remaining amount of the 2014 G.O. Series that was used to finance stormwater improvements and other sewer related projects.



Debt Statistics

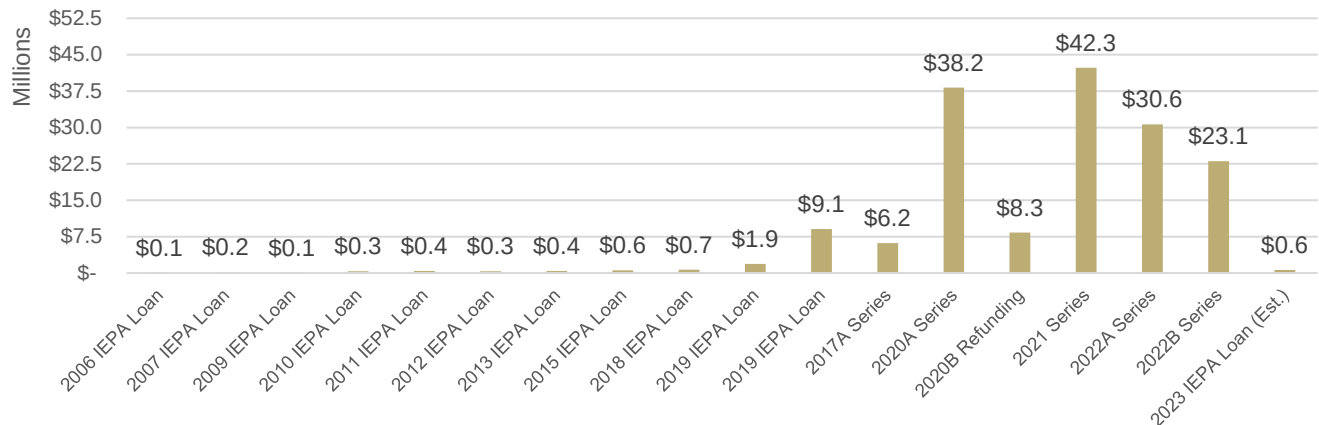
As a home-rule community, the Village has no legal debt limit. However, the Village through its annual budget review only borrows for long-term capital projects and continual monitors its overall debt level on a per capita and percent of equalized assessed valuation (EAV basis). For comparison, non-home rule communities have a debt limitation of 8.625% of EAV; in 2022 the Village was at 2.27% of debt per EAV.

Year	General Obligation (GO) Bonds	Installment Contracts	Water GO Bonds	Sewer GO Bonds	Parking Meter GO Bonds	IEPA Revolving Loans	Total Primary Government	Percent of Taxable Value	Per Capita
2010	39,950,000	40,000	20,075,000	9,805,000	65,000	10,326,541	80,261,541	1.15%	2,963
2011	37,950,000	20,000	19,575,000	16,850,000	-	1,793,691	76,188,691	1.22%	2,813
2012	36,250,000	250,000	18,810,000	16,035,000	-	2,462,695	73,807,695	1.32%	2,725
2013	35,235,000	237,500	17,945,000	23,825,000	-	2,939,046	80,181,546	1.54%	2,960
2014	33,070,000	225,000	16,745,000	37,880,000	-	3,428,688	91,348,688	1.95%	3,372
2015	30,870,000	212,500	15,575,000	36,310,916	-	3,252,559	86,220,975	1.81%	3,183
2016	28,485,000	200,000	14,235,000	34,618,000	-	3,772,878	81,310,878	1.76%	3,002
2017	31,045,000	187,500	12,265,000	32,910,000	-	3,573,479	79,980,979	1.39%	2,953
2018	28,315,000	175,000	10,375,000	31,160,000	-	5,391,874	75,416,874	1.28%	2,784
2019	25,535,000	162,500	8,330,000	29,410,000	-	11,964,007	75,401,507	1.32%	2,784
2020	22,821,369	150,000	10,713,203	54,016,278	-	14,242,385	101,943,235	1.64%	3,764
2021	22,989,256	137,500	8,480,184	72,754,321	-	13,672,813	118,034,074	1.90%	4,190
2022	19,848,997	125,000	7,859,550	89,214,654	-	13,618,626	130,666,827	2.27%	4,016

* This table does not include the 2023 issuances which are reflected in the below charts.

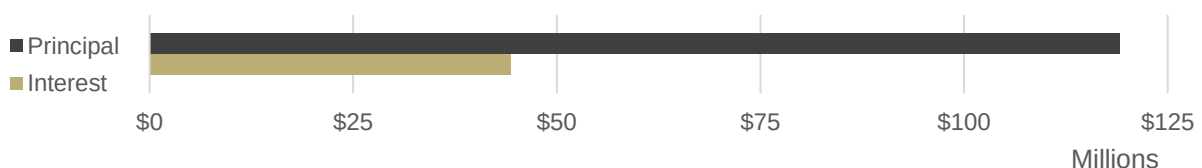
Total Issuance

The below table shows the total outstanding principal and interest by series. Across all funds, the Village has \$163.40 million in total principal and interest.



Principal and Interest

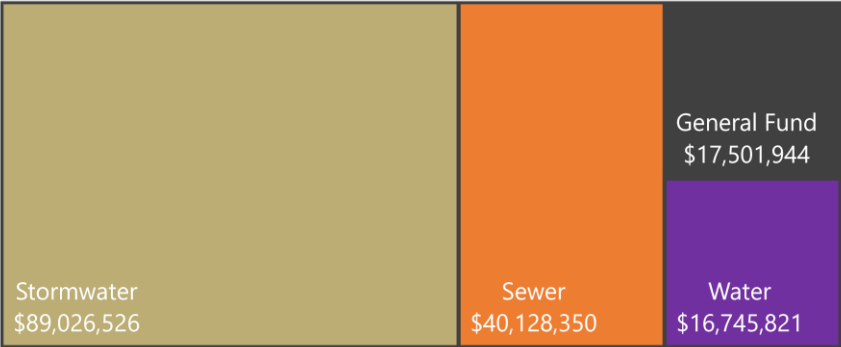
Of the outstanding issuances, \$119.09 million in principal and the interest is \$44.31 million. Overall, the Village's total interest cost is an estimated 2.3%.





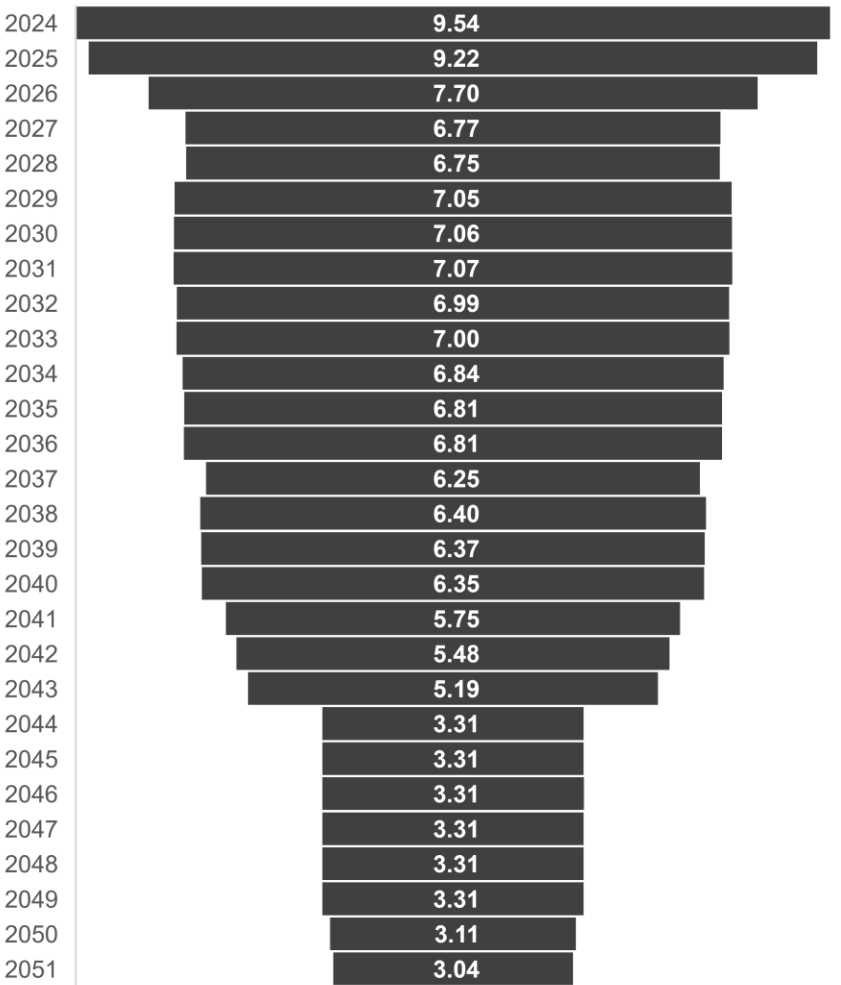
Funding Sources

Overall, 10.7% of the Village’s debt service is related to the General Fund, which is repaid through property taxes; 24.6% is for sewer projects, which is repaid through sewer rates; 10.2% is for water projects, which is repaid through residential and wholesale water rates; and 54.5% is for stormwater projects, which are repaid by the stormwater utility fee.



Repayment Schedule

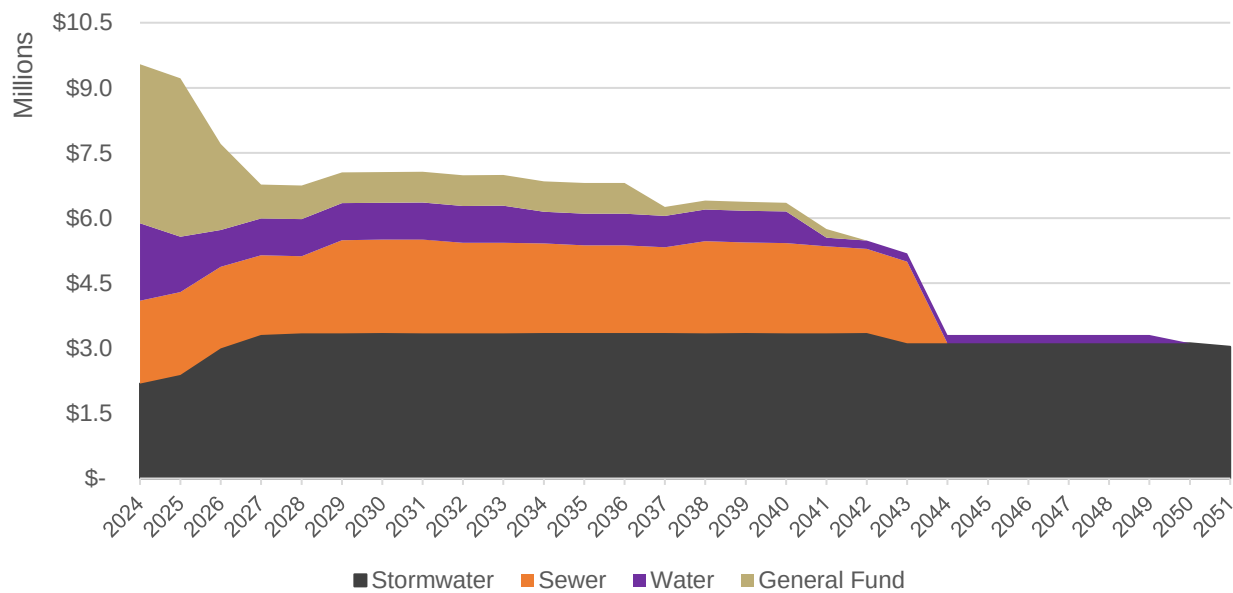
The Village’s current debt service schedule has payments remaining through 2051 that range from \$9.54 million in 2024 to \$3.04 million in 2051.





Repayment Components

Through the remainder of the current debt service through 2051, the largest share is related to the stormwater projects, which remains constant at an average annual amount of \$3.18 million. The sewer fund also remains fairly constant at an average annual amount of \$2.00 million through 2043. The water fund sees a drop of debt service from \$1.78 million in 2024 to \$854 thousand in 2026 and then levels off until 2041 when there is another significant decreased in required payments. In the General Fund, there is a drop from \$3.65 million in 2025 to \$778 thousand in 2027; this additional debt capacity allows the Village to fund major projects such as the construction of a new police station without a significant impact to overall debt service.



Debt Service

The following pages includes the following tables: 2024 debt service overview, a breakdown of annual debt service by fund and issuance, a breakdown of debt service by fund and issuance, and a summary and detail of each fund’s debt service.



The Village of Wilmette operates under “Home Rule” authority in the State of Illinois and has no debt limitations under that authority. Following this narrative are schedules detailing the outstanding long-term debt service requirements to maturity for all of the Village’s Funds.

The need for bond financing is evaluated annually in conjunction with the preparation of the Ten-Year Capital Improvements Program (CIP). Large capital improvements or purchases are evaluated based on need and the maintaining or enhancing of service levels. If the need is justified and an item cannot be funded from operating revenues, bond financing will be considered. Such financings are reviewed for the impact of the debt service payments on the Village’s tax levy or other revenue source (e.g. water rate or sewer rate) used to repay the debt. Capital spending may also impact operating costs. For example, additional personnel and training may be needed to operate new equipment, or maintenance costs may increase as a result of building additions. The collective impact of a bond financing is built into the long-term cash flow projections.

The 2024 budget includes several different projects that will be funded through future debt issuances and will be re-paid through a variety of mechanism including the water and sewer rates and property taxes. 2024 includes planned IEPA loan issuances but no additional debts issuance are currently planned; expenditures associated with the non-IEPA funded projects below will be reimbursed as part of future year issuances.

- \$2.05 million for the purchase and installation of new Automatic Meter Reading (AMR) devices;
- \$2.00 million for design work associated with the New Police Station;
- \$1.64 million for continued sewer lining and rehabilitation work to be funded with a new IEPA loan;
- \$400 thousand for additional funding for the Electrical Improvements at the Stormwater Pumping Station (SWPS);
- \$100 thousand for preliminary engineering and design of Phase 1 of the water intake improvements at the Water Plant; and
- \$65 thousand for Phase 1 of the treatment process improvements at the Water Plant.

Village of Wilmette

2024 Debt Service Overview



Year	2024

	General Fund	Stormwater	Sewer	Water	Grand Total
2006 IEPA Loan			27,847		27,847
2007 IEPA Loan			41,495		41,495
2009 IEPA Loan			8,822		8,822
2010 IEPA Loan			42,887		42,887
2011 IEPA Loan			47,414		47,414
2012 IEPA Loan			35,269		35,269
2013 IEPA Loan			39,126		39,126
2015 IEPA Loan			43,038		43,038
2018 IEPA Loan			47,547		47,547
2019 IEPA Loan			112,822		112,822
2019 IEPA Loan - WF				533,021	533,021
2017A Series	134,725				134,725
2020A Series		1,032,981		194,169	1,227,150
2020B Refunding	3,251,500			1,008,000	4,259,500
2021 Series	275,219	543,969	704,650		1,523,838
2022A Series		609,207	96,665	49,227	755,099
2022B Series			630,128		630,128
2023 IEPA Loan (Est.)			33,693		33,693
Grand Total	3,661,444	2,186,157	1,911,402	1,784,416	9,543,420

Village of Wilmette

Debt Service Schedule Summary - By Issuance



	General Fund	Stormwater	Sewer	Water	Grand Total
2006 IEPA Loan			83,541		83,541
2007 IEPA Loan			165,036		165,036
2009 IEPA Loan			57,343		57,343
2010 IEPA Loan			343,097		343,097
2011 IEPA Loan			426,730		426,730
2012 IEPA Loan			347,376		347,376
2013 IEPA Loan			430,383		430,383
2015 IEPA Loan			559,491		559,491
2018 IEPA Loan			689,425		689,425
2019 IEPA Loan			1,861,561		1,861,561
2019 IEPA Loan - WF				9,061,352	9,061,352
2017A Series	6,185,425				6,185,425
2020A Series		33,131,294		5,088,263	38,219,557
2020B Refunding	7,314,250			1,008,000	8,322,250
2021 Series	4,002,269	28,634,219	9,692,200		42,328,688
2022A Series		27,261,013	1,763,610	1,588,207	30,612,830
2022B Series			23,068,392		23,068,392
2023 IEPA Loan (Est.)			640,165		640,165
Grand Total	17,501,944	89,026,526	40,128,350	16,745,821	163,402,641

Village of Wilmette
Annual Debt Service Schedule Summary - Fund



	General Fund	Stormwater	Sewer	Water	Grand Total
2024	3,661,444	2,186,157	1,911,402	1,784,416	9,543,420
2025	3,647,194	2,387,657	1,903,876	1,276,916	9,215,644
2026	1,977,044	2,998,582	1,875,417	853,866	7,704,910
2027	778,044	3,309,556	1,833,166	850,389	6,771,155
2028	775,594	3,345,050	1,778,407	851,662	6,750,713
2029	706,569	3,345,714	2,143,515	852,502	7,048,300
2030	705,319	3,349,779	2,156,104	849,059	7,060,262
2031	710,519	3,345,429	2,161,580	850,416	7,067,944
2032	706,369	3,347,130	2,081,450	852,640	6,987,589
2033	710,019	3,344,949	2,085,830	854,531	6,995,329
2034	703,119	3,349,419	2,064,819	727,439	6,844,796
2035	705,919	3,347,374	2,022,976	729,739	6,806,008
2036	708,169	3,348,997	2,020,747	731,939	6,809,852
2037	199,869	3,349,188	1,974,117	729,039	6,252,214
2038	201,269	3,346,752	2,120,472	730,958	6,399,451
2039	202,569	3,347,858	2,092,684	727,771	6,370,881
2040	203,531	3,345,181	2,075,563	729,396	6,353,671
2041	199,388	3,345,820	2,005,250	197,888	5,748,345
2042		3,348,573	1,939,821	194,288	5,482,682
2043		3,113,156	1,881,152	195,488	5,189,795
2044		3,113,247		196,569	3,309,816
2045		3,111,538		197,531	3,309,069
2046		3,111,967		198,375	3,310,342
2047		3,114,025		193,875	3,307,900
2048		3,113,918		194,375	3,308,293
2049		3,111,646		194,750	3,306,396
2050		3,112,267			3,112,267
2051		3,035,598			3,035,598
Grand Total	17,501,944	89,026,526	40,128,350	16,745,821	163,402,641

Village of Wilmette
Annual Debt Service Schedule Summary - Issuance



	2006 IEPA Loan	2007 IEPA Loan	2009 IEPA Loan	2010 IEPA Loan	2011 IEPA Loan	2012 IEPA Loan	2013 IEPA Loan	2015 IEPA Loan	2017A Series	2018 IEPA Loan	2019 IEPA Loan	2019 IEPA Loan - WF	2020A Series	2020B Refunding	2021 Series	2022A Series	2022B Series	2023 IEPA Loan (Est.)	Grand Total
2024	27,847	41,495	8,822	42,887	47,414	35,269	39,126	43,038	134,725	47,547	112,822	533,021	1,227,150	4,259,500	1,523,838	755,099	630,128	33,693	9,543,420
2025	27,847	41,495	8,822	42,887	47,414	35,269	39,126	43,038	504,725	47,547	112,822	533,021	1,429,150	2,865,750	1,518,338	1,258,269	626,432	33,693	9,215,644
2026	27,847	41,495	8,822	42,887	47,414	35,269	39,126	43,038	502,325	47,547	112,822	533,021	1,429,900	1,197,000	1,876,588	1,063,381	622,736	33,693	7,704,910
2027		40,550	8,822	42,887	47,414	35,269	39,126	43,038	504,825	47,547	112,822	533,021	1,428,900		2,005,338	1,228,865	619,040	33,693	6,771,155
2028			8,822	42,887	47,414	35,269	39,126	43,038	502,125	47,547	112,822	533,021	1,431,150		1,990,088	1,268,369	615,344	33,693	6,750,713
2029			8,822	42,887	47,414	35,269	39,126	43,038	503,350	47,547	112,822	533,021	1,431,400		1,887,588	1,265,677	1,016,648	33,693	7,048,300
2030			4,411	42,887	47,414	35,269	39,126	43,038	504,350	47,547	112,822	533,021	1,428,000		1,867,088	1,272,253	1,049,344	33,693	7,060,262
2031				42,887	47,414	35,269	39,126	43,038	507,050	47,547	112,822	533,021	1,428,400		1,849,588	1,267,731	1,080,360	33,693	7,067,944
2032					47,414	35,269	39,126	43,038	504,300	47,547	112,822	533,021	1,431,400		1,822,788	1,272,477	1,064,696	33,693	6,987,589
2033						29,957	39,126	43,038	506,250	47,547	112,822	533,021	1,433,500		1,806,388	1,266,125	1,143,864	33,693	6,995,329
2034							39,126	43,038	502,750	47,547	112,822	533,021	1,429,300		1,784,788	1,149,041	1,169,672	33,693	6,844,796
2035								43,038	503,950	47,547	112,822	533,021	1,429,800		2,268,088	1,145,251	688,800	33,693	6,806,008
2036								43,038	504,700	47,547	112,822	533,021	1,434,900		2,226,188	1,145,729	728,216	33,693	6,809,852
2037										47,547	112,822	533,021	1,429,500		2,184,388	1,145,292	765,952	33,693	6,252,214
2038										23,773	112,822	533,021	1,432,506		1,267,688	1,143,940	1,852,008	33,693	6,399,451
2039											112,822	533,021	1,429,981		1,268,588	1,146,673	1,846,104	33,693	6,370,881
2040											56,411	533,021	1,430,681		1,267,869	1,143,308	1,888,688	33,693	6,353,671
2041													1,430,819		1,261,725	1,149,028	1,873,080	33,693	5,748,345
2042													1,430,394		1,064,000	1,048,467	1,906,128	33,693	5,482,682
2043													1,427,963		1,065,213	815,468	1,881,152		5,189,795
2044													1,429,938		1,064,906	814,972			3,309,816
2045													1,431,200		1,069,125	808,744			3,309,069
2046													1,431,750		1,066,625	811,967			3,310,342
2047													1,430,000		1,063,625	814,275			3,307,900
2048													1,427,500		1,065,125	815,668			3,308,293
2049													1,429,250		1,066,000	811,146			3,306,396
2050													1,235,125		1,066,250	810,892			3,112,267
2051															1,060,875	1,974,723			3,035,598
Grand Total	83,541	165,036	57,343	343,097	426,730	347,376	430,383	559,491	6,185,425	689,425	1,861,561	9,061,352	38,219,557	8,322,250	42,328,688	30,612,830	23,068,392	640,165	163,402,641

Village of Wilmette
Debt Service Summary - General Fund



Fund	General Fund

	2017A Series	2020B Refunding	2021 Series	Grand Total
2024	134,725	3,251,500	275,219	3,661,444
2025	504,725	2,865,750	276,719	3,647,194
2026	502,325	1,197,000	277,719	1,977,044
2027	504,825		273,219	778,044
2028	502,125		273,469	775,594
2029	503,350		203,219	706,569
2030	504,350		200,969	705,319
2031	507,050		203,469	710,519
2032	504,300		202,069	706,369
2033	506,250		203,769	710,019
2034	502,750		200,369	703,119
2035	503,950		201,969	705,919
2036	504,700		203,469	708,169
2037			199,869	199,869
2038			201,269	201,269
2039			202,569	202,569
2040			203,531	203,531
2041			199,388	199,388
Grand Total	6,185,425	7,314,250	4,002,269	17,501,944

Village of Wilmette
Annual Debt Service Detail - General Fund



Fund	General Fund

	Principal	Interest	Grand Total
2017A Series			
2024	-	134,725	134,725
2025	370,000	134,725	504,725
2026	375,000	127,325	502,325
2027	385,000	119,825	504,825
2028	390,000	112,125	502,125
2029	400,000	103,350	503,350
2030	410,000	94,350	504,350
2031	425,000	82,050	507,050
2032	435,000	69,300	504,300
2033	450,000	56,250	506,250
2034	460,000	42,750	502,750
2035	475,000	28,950	503,950
2036	490,000	14,700	504,700
2017A Series Total	5,065,000	1,120,425	6,185,425
2020B Refunding			
2024	2,915,000	336,500	3,251,500
2025	2,675,000	190,750	2,865,750
2026	1,140,000	57,000	1,197,000
2020B Refunding Total	6,730,000	584,250	7,314,250
2021 Series			
2024	170,000	105,219	275,219
2025	180,000	96,719	276,719
2026	190,000	87,719	277,719
2027	195,000	78,219	273,219
2028	205,000	68,469	273,469
2029	145,000	58,219	203,219
2030	150,000	50,969	200,969
2031	160,000	43,469	203,469
2032	165,000	37,069	202,069
2033	170,000	33,769	203,769
2034	170,000	30,369	200,369
2035	175,000	26,969	201,969
2036	180,000	23,469	203,469
2037	180,000	19,869	199,869
2038	185,000	16,269	201,269
2039	190,000	12,569	202,569
2040	195,000	8,531	203,531
2041	195,000	4,388	199,388
2021 Series Total	3,200,000	802,269	4,002,269
Grand Total	14,995,000	2,506,944	17,501,944

Village of Wilmette
Debt Service Summary - Sewer Fund



Fund	Sewer

	2006 IEPA Loan	2007 IEPA Loan	2009 IEPA Loan	2010 IEPA Loan	2011 IEPA Loan	2012 IEPA Loan	2013 IEPA Loan	2015 IEPA Loan	2018 IEPA Loan	2019 IEPA Loan	2021 Series	2022A Series	2022B Series	2023 IEPA Loan (Est.)	Grand Total
2024	27,847	41,495	8,822	42,887	47,414	35,269	39,126	43,038	47,547	112,822	704,650	96,665	630,128	33,693	1,911,402
2025	27,847	41,495	8,822	42,887	47,414	35,269	39,126	43,038	47,547	112,822	697,650	99,835	626,432	33,693	1,903,876
2026	27,847	41,495	8,822	42,887	47,414	35,269	39,126	43,038	47,547	112,822	674,900	97,822	622,736	33,693	1,875,417
2027		40,550	8,822	42,887	47,414	35,269	39,126	43,038	47,547	112,822	667,150	95,809	619,040	33,693	1,833,166
2028			8,822	42,887	47,414	35,269	39,126	43,038	47,547	112,822	653,650	98,796	615,344	33,693	1,778,407
2029			8,822	42,887	47,414	35,269	39,126	43,038	47,547	112,822	619,650	96,600	1,016,648	33,693	2,143,515
2030			4,411	42,887	47,414	35,269	39,126	43,038	47,547	112,822	601,150	99,404	1,049,344	33,693	2,156,104
2031				42,887	47,414	35,269	39,126	43,038	47,547	112,822	582,400	97,025	1,080,360	33,693	2,161,580
2032					47,414	35,269	39,126	43,038	47,547	112,822	558,200	99,646	1,064,696	33,693	2,081,450
2033						29,957	39,126	43,038	47,547	112,822	538,700	97,084	1,143,864	33,693	2,085,830
2034							39,126	43,038	47,547	112,822	519,400	99,522	1,169,672	33,693	2,064,819
2035								43,038	47,547	112,822	1,000,300	96,777	688,800	33,693	2,022,976
2036								43,038	47,547	112,822	956,400	99,032	728,216	33,693	2,020,747
2037									47,547	112,822	918,000	96,104	765,952	33,693	1,974,117
2038									23,773	112,822		98,176	1,852,008	33,693	2,120,472
2039										112,822		100,065	1,846,104	33,693	2,092,684
2040											56,411		1,888,688	33,693	2,075,563
2041												98,477	1,873,080	33,693	2,005,250
2042													1,906,128	33,693	1,939,821
2043													1,881,152		1,881,152
Grand Total	83,541	165,036	57,343	343,097	426,730	347,376	430,383	559,491	689,425	1,861,561	9,692,200	1,763,610	23,068,392	640,165	40,128,350

Village of Wilmette
Annual Debt Service Detail - Sewer Fund



Fund	Sewer

	Principal	Interest	Grand Total
2006 IEPA Loan			
2024	26,008	1,839	27,847
2025	26,663	1,184	27,847
2026	27,333	514	27,847
2006 IEPA Loan Total	80,005	3,537	83,541
2007 IEPA Loan			
2024	37,826	3,669	41,495
2025	38,778	2,718	41,495
2026	39,753	1,742	41,495
2027	39,808	742	40,550
2007 IEPA Loan Total	156,165	8,871	165,036
2009 IEPA Loan			
2024	8,822		8,822
2025	8,822		8,822
2026	8,822		8,822
2027	8,822		8,822
2028	8,822		8,822
2029	8,822		8,822
2030	4,411		4,411
2009 IEPA Loan Total	57,343		57,343
2010 IEPA Loan			
2024	38,939	3,948	42,887
2025	39,428	3,460	42,887
2026	39,922	2,965	42,887
2027	40,423	2,465	42,887
2028	40,929	1,958	42,887
2029	41,443	1,445	42,887
2030	41,962	925	42,887
2031	42,489	399	42,887
2010 IEPA Loan Total	325,534	17,563	343,097
2011 IEPA Loan			
2024	38,833	8,581	47,414
2025	39,729	7,685	47,414
2026	40,646	6,768	47,414
2027	41,585	5,830	47,414
2028	42,544	4,870	47,414
2029	43,526	3,888	47,414
2030	44,531	2,883	47,414
2031	45,559	1,855	47,414
2032	46,611	804	47,414
2011 IEPA Loan Total	383,566	43,164	426,730

Village of Wilmette

Annual Debt Service Detail - Sewer Fund



Fund	Sewer

	Principal	Interest	Grand Total
2012 IEPA Loan			
2024	29,331	5,938	35,269
2025	29,900	5,369	35,269
2026	30,480	4,789	35,269
2027	31,071	4,198	35,269
2028	31,673	3,596	35,269
2029	32,287	2,981	35,269
2030	32,914	2,355	35,269
2031	33,552	1,717	35,269
2032	34,203	1,066	35,269
2033	29,554	403	29,957
2012 IEPA Loan Total	314,963	32,413	347,376
2013 IEPA Loan			
2024	31,607	7,518	39,126
2025	32,241	6,885	39,126
2026	32,888	6,238	39,126
2027	33,547	5,579	39,126
2028	34,220	4,906	39,126
2029	34,906	4,220	39,126
2030	35,605	3,520	39,126
2031	36,319	2,806	39,126
2032	37,048	2,078	39,126
2033	37,790	1,335	39,126
2034	38,548	578	39,126
2013 IEPA Loan Total	384,719	45,664	430,383
2015 IEPA Loan			
2024	33,989	9,049	43,038
2025	34,624	8,414	43,038
2026	35,271	7,767	43,038
2027	35,930	7,108	43,038
2028	36,602	6,436	43,038
2029	37,286	5,752	43,038
2030	37,982	5,056	43,038
2031	38,692	4,346	43,038
2032	39,415	3,623	43,038
2033	40,152	2,886	43,038
2034	40,902	2,136	43,038
2035	41,666	1,372	43,038
2036	42,445	593	43,038
2015 IEPA Loan Total	494,955	64,536	559,491
2018 IEPA Loan			
2024	37,041	10,506	47,547
2025	37,695	9,851	47,547

Village of Wilmette

Annual Debt Service Detail - Sewer Fund



Fund	Sewer

	Principal	Interest	Grand Total
2026	38,362	9,185	47,547
2027	39,040	8,507	47,547
2028	39,730	7,817	47,547
2029	40,432	7,114	47,547
2030	41,147	6,399	47,547
2031	41,875	5,672	47,547
2032	42,615	4,932	47,547
2033	43,368	4,179	47,547
2034	44,135	3,412	47,547
2035	44,915	2,632	47,547
2036	45,709	1,838	47,547
2037	46,517	1,030	47,547
2038	23,566	207	23,773

2018 IEPA Loan Total	606,146	83,279	689,425

2019 IEPA Loan

2024	83,779	29,042	112,822
2025	85,328	27,494	112,822
2026	86,905	25,917	112,822
2027	88,512	24,310	112,822
2028	90,148	22,674	112,822
2029	91,814	21,008	112,822
2030	93,511	19,311	112,822
2031	95,240	17,582	112,822
2032	97,000	15,822	112,822
2033	98,793	14,028	112,822
2034	100,620	12,202	112,822
2035	102,479	10,342	112,822
2036	104,374	8,448	112,822
2037	106,303	6,519	112,822
2038	108,268	4,554	112,822
2039	110,269	2,553	112,822
2040	55,897	514	56,411

2019 IEPA Loan Total	1,599,241	262,319	1,861,561

2021 Series

2024	440,000	264,650	704,650
2025	455,000	242,650	697,650
2026	455,000	219,900	674,900
2027	470,000	197,150	667,150
2028	480,000	173,650	653,650
2029	470,000	149,650	619,650
2030	475,000	126,150	601,150
2031	480,000	102,400	582,400
2032	475,000	83,200	558,200

Village of Wilmette

Annual Debt Service Detail - Sewer Fund



Fund	Sewer

	Principal	Interest	Grand Total
2033	465,000	73,700	538,700
2034	455,000	64,400	519,400
2035	945,000	55,300	1,000,300
2036	920,000	36,400	956,400
2037	900,000	18,000	918,000
2021 Series Total	7,885,000	1,807,200	9,692,200

2022A Series

2024	50,000	46,665	96,665
2025	55,000	44,835	99,835
2026	55,000	42,822	97,822
2027	55,000	40,809	95,809
2028	60,000	38,796	98,796
2029	60,000	36,600	96,600
2030	65,000	34,404	99,404
2031	65,000	32,025	97,025
2032	70,000	29,646	99,646
2033	70,000	27,084	97,084
2034	75,000	24,522	99,522
2035	75,000	21,777	96,777
2036	80,000	19,032	99,032
2037	80,000	16,104	96,104
2038	85,000	13,176	98,176
2039	90,000	10,065	100,065
2040	90,000	6,771	96,771
2041	95,000	3,477	98,477
2022A Series Total	1,275,000	488,610	1,763,610

2022B Series

2024	110,000	520,128	630,128
2025	110,000	516,432	626,432
2026	110,000	512,736	622,736
2027	110,000	509,040	619,040
2028	110,000	505,344	615,344
2029	515,000	501,648	1,016,648
2030	565,000	484,344	1,049,344
2031	615,000	465,360	1,080,360
2032	620,000	444,696	1,064,696
2033	720,000	423,864	1,143,864
2034	770,000	399,672	1,169,672
2035	315,000	373,800	688,800
2036	365,000	363,216	728,216
2037	415,000	350,952	765,952
2038	1,515,000	337,008	1,852,008
2039	1,560,000	286,104	1,846,104

Village of Wilmette

Annual Debt Service Detail - Sewer Fund



Fund	Sewer

	Principal	Interest	Grand Total
2040	1,655,000	233,688	1,888,688
2041	1,695,000	178,080	1,873,080
2042	1,785,000	121,128	1,906,128
2043	1,820,000	61,152	1,881,152
2022B Series Total	15,480,000	7,588,392	23,068,392
2023 IEPA Loan (Est.)			
2024	27,378	6,315	33,693
2025	27,683	6,010	33,693
2026	27,991	5,702	33,693
2027	28,302	5,390	33,693
2028	28,618	5,075	33,693
2029	28,936	4,757	33,693
2030	29,258	4,435	33,693
2031	29,584	4,109	33,693
2032	29,913	3,780	33,693
2033	30,246	3,447	33,693
2034	30,583	3,110	33,693
2035	30,923	2,770	33,693
2036	31,267	2,426	33,693
2037	31,615	2,078	33,693
2038	31,967	1,726	33,693
2039	32,323	1,370	33,693
2040	32,683	1,010	33,693
2041	33,047	646	33,693
2042	33,415	278	33,693
2023 IEPA Loan (Est.) Total	575,732	64,433	640,165
Grand Total	29,618,368	10,509,982	40,128,350

Village of Wilmette
Debt Service Summary - Water Fund



Fund	Water

	2019 IEPA Loan - WF	2020A Series	2020B Refunding	2022A Series	Grand Total
2024	533,021	194,169	1,008,000	49,227	1,784,416
2025	533,021	194,669		549,227	1,276,916
2026	533,021	194,919		125,927	853,866
2027	533,021	194,919		122,450	850,389
2028	533,021	194,669		123,973	851,662
2029	533,021	194,169		125,313	852,502
2030	533,021	194,569		121,470	849,059
2031	533,021	194,769		122,627	850,416
2032	533,021	196,019		123,601	852,640
2033	533,021	197,119		124,392	854,531
2034	533,021	194,419			727,439
2035	533,021	196,719			729,739
2036	533,021	198,919			731,939
2037	533,021	196,019			729,039
2038	533,021	197,938			730,958
2039	533,021	194,750			727,771
2040	533,021	196,375			729,396
2041		197,888			197,888
2042		194,288			194,288
2043		195,488			195,488
2044		196,569			196,569
2045		197,531			197,531
2046		198,375			198,375
2047		193,875			193,875
2048		194,375			194,375
2049		194,750			194,750
Grand Total	9,061,352	5,088,263	1,008,000	1,588,207	16,745,821

Village of Wilmette
Annual Debt Service Detail - Sewer Fund



Fund	Water

	Principal	Interest	Grand Total
2020A Series			
2024	90,000	104,169	194,169
2025	95,000	99,669	194,669
2026	100,000	94,919	194,919
2027	105,000	89,919	194,919
2028	110,000	84,669	194,669
2029	115,000	79,169	194,169
2030	120,000	74,569	194,569
2031	125,000	69,769	194,769
2032	130,000	66,019	196,019
2033	135,000	62,119	197,119
2034	135,000	59,419	194,419
2035	140,000	56,719	196,719
2036	145,000	53,919	198,919
2037	145,000	51,019	196,019
2038	150,000	47,938	197,938
2039	150,000	44,750	194,750
2040	155,000	41,375	196,375
2041	160,000	37,888	197,888
2042	160,000	34,288	194,288
2043	165,000	30,488	195,488
2044	170,000	26,569	196,569
2045	175,000	22,531	197,531
2046	180,000	18,375	198,375
2047	180,000	13,875	193,875
2048	185,000	9,375	194,375
2049	190,000	4,750	194,750
2020A Series Total	3,710,000	1,378,263	5,088,263

2019 IEPA Loan - WF

2024	397,446	135,575	533,021
2025	404,472	128,549	533,021
2026	411,622	121,399	533,021
2027	418,898	114,122	533,021
2028	426,303	106,717	533,021
2029	433,839	99,181	533,021
2030	441,509	91,512	533,021
2031	449,313	83,707	533,021
2032	457,256	75,765	533,021
2033	465,339	67,682	533,021
2034	473,565	59,456	533,021
2035	481,937	51,084	533,021

Village of Wilmette

Annual Debt Service Detail - Sewer Fund



Fund	Water

	Principal	Interest	Grand Total
2036	490,456	42,565	533,021
2037	499,126	33,895	533,021
2038	507,949	25,071	533,021
2039	516,928	16,092	533,021
2040	526,066	6,954	533,021
2019 IEPA Loan - WF Total	7,802,026	1,259,325	9,061,352
2020B Refunding			
2024	960,000	48,000	1,008,000
2020B Refunding Total	960,000	48,000	1,008,000
2022A Series			
2024		49,227	49,227
2025	500,000	49,227	549,227
2026	95,000	30,927	125,927
2027	95,000	27,450	122,450
2028	100,000	23,973	123,973
2029	105,000	20,313	125,313
2030	105,000	16,470	121,470
2031	110,000	12,627	122,627
2032	115,000	8,601	123,601
2033	120,000	4,392	124,392
2022A Series Total	1,345,000	243,207	1,588,207
Grand Total	13,817,026	2,928,795	16,745,821

Village of Wilmette
Debt Service Summary - Stormwater



Fund	Stormwater

	2020A Series	2021 Series	2022A Series	Grand Total
2024	1,032,981	543,969	609,207	2,186,157
2025	1,234,481	543,969	609,207	2,387,657
2026	1,234,981	923,969	839,632	2,998,582
2027	1,233,981	1,064,969	1,010,606	3,309,556
2028	1,236,481	1,062,969	1,045,600	3,345,050
2029	1,237,231	1,064,719	1,043,764	3,345,714
2030	1,233,431	1,064,969	1,051,379	3,349,779
2031	1,233,631	1,063,719	1,048,079	3,345,429
2032	1,235,381	1,062,519	1,049,230	3,347,130
2033	1,236,381	1,063,919	1,044,649	3,344,949
2034	1,234,881	1,065,019	1,049,519	3,349,419
2035	1,233,081	1,065,819	1,048,474	3,347,374
2036	1,235,981	1,066,319	1,046,697	3,348,997
2037	1,233,481	1,066,519	1,049,188	3,349,188
2038	1,234,569	1,066,419	1,045,764	3,346,752
2039	1,235,231	1,066,019	1,046,608	3,347,858
2040	1,234,306	1,064,338	1,046,537	3,345,181
2041	1,232,931	1,062,338	1,050,551	3,345,820
2042	1,236,106	1,064,000	1,048,467	3,348,573
2043	1,232,475	1,065,213	815,468	3,113,156
2044	1,233,369	1,064,906	814,972	3,113,247
2045	1,233,669	1,069,125	808,744	3,111,538
2046	1,233,375	1,066,625	811,967	3,111,967
2047	1,236,125	1,063,625	814,275	3,114,025
2048	1,233,125	1,065,125	815,668	3,113,918
2049	1,234,500	1,066,000	811,146	3,111,646
2050	1,235,125	1,066,250	810,892	3,112,267
2051		1,060,875	1,974,723	3,035,598
Grand Total	33,131,294	28,634,219	27,261,013	89,026,526

Village of Wilmette
Annual Debt Service Detail - Stormwater



Fund	Stormwater

	Principal	Interest	Grand Total
2020A Series			
2024	370,000	662,981	1,032,981
2025	590,000	644,481	1,234,481
2026	620,000	614,981	1,234,981
2027	650,000	583,981	1,233,981
2028	685,000	551,481	1,236,481
2029	720,000	517,231	1,237,231
2030	745,000	488,431	1,233,431
2031	775,000	458,631	1,233,631
2032	800,000	435,381	1,235,381
2033	825,000	411,381	1,236,381
2034	840,000	394,881	1,234,881
2035	855,000	378,081	1,233,081
2036	875,000	360,981	1,235,981
2037	890,000	343,481	1,233,481
2038	910,000	324,569	1,234,569
2039	930,000	305,231	1,235,231
2040	950,000	284,306	1,234,306
2041	970,000	262,931	1,232,931
2042	995,000	241,106	1,236,106
2043	1,015,000	217,475	1,232,475
2044	1,040,000	193,369	1,233,369
2045	1,065,000	168,669	1,233,669
2046	1,090,000	143,375	1,233,375
2047	1,120,000	116,125	1,236,125
2048	1,145,000	88,125	1,233,125
2049	1,175,000	59,500	1,234,500
2050	1,205,000	30,125	1,235,125
2020A Series Total	23,850,000	9,281,294	33,131,294
2021 Series			
2024		543,969	543,969
2025		543,969	543,969
2026	380,000	543,969	923,969
2027	540,000	524,969	1,064,969
2028	565,000	497,969	1,062,969
2029	595,000	469,719	1,064,719
2030	625,000	439,969	1,064,969
2031	655,000	408,719	1,063,719
2032	680,000	382,519	1,062,519
2033	695,000	368,919	1,063,919
2034	710,000	355,019	1,065,019

Village of Wilmette

Annual Debt Service Detail - Stormwater



Fund	Stormwater

	Principal	Interest	Grand Total
2035	725,000	340,819	1,065,819
2036	740,000	326,319	1,066,319
2037	755,000	311,519	1,066,519
2038	770,000	296,419	1,066,419
2039	785,000	281,019	1,066,019
2040	800,000	264,338	1,064,338
2041	815,000	247,338	1,062,338
2042	835,000	229,000	1,064,000
2043	855,000	210,213	1,065,213
2044	875,000	189,906	1,064,906
2045	900,000	169,125	1,069,125
2046	920,000	146,625	1,066,625
2047	940,000	123,625	1,063,625
2048	965,000	100,125	1,065,125
2049	990,000	76,000	1,066,000
2050	1,015,000	51,250	1,066,250
2051	1,035,000	25,875	1,060,875
2021 Series Total	20,165,000	8,469,219	28,634,219

2022A Series

2024		609,207	609,207
2025		609,207	609,207
2026	235,000	604,632	839,632
2027	410,000	600,606	1,010,606
2028	460,000	585,600	1,045,600
2029	475,000	568,764	1,043,764
2030	500,000	551,379	1,051,379
2031	515,000	533,079	1,048,079
2032	535,000	514,230	1,049,230
2033	550,000	494,649	1,044,649
2034	575,000	474,519	1,049,519
2035	595,000	453,474	1,048,474
2036	615,000	431,697	1,046,697
2037	640,000	409,188	1,049,188
2038	660,000	385,764	1,045,764
2039	685,000	361,608	1,046,608
2040	710,000	336,537	1,046,537
2041	740,000	310,551	1,050,551
2042	765,000	283,467	1,048,467
2043	560,000	255,468	815,468
2044	580,000	234,972	814,972
2045	595,000	213,744	808,744
2046	620,000	191,967	811,967
2047	645,000	169,275	814,275

Village of Wilmette

Annual Debt Service Detail - Stormwater



Fund	Stormwater

	Principal	Interest	Grand Total
2048	670,000	145,668	815,668
2049	690,000	121,146	811,146
2050	715,000	95,892	810,892
2051	1,905,000	69,723	1,974,723
2022A Series Total	16,645,000	10,616,013	27,261,013
Grand Total	60,660,000	28,366,526	89,026,526



FUND SUMMARY

This program provides for the principal, interest and fees associated with the annual debt service for bond issuances that financed General Fund capital projects.

The Village has three General Obligation (G.O.) Bond Issues outstanding which are funded through property taxes for the annual debt service.

- G.O. Series 2017A Issuance. The issuance financed various building improvements.
- G.O. Series 2020B Issuance. This refunding included funds for the remaining amount of outstanding Series 2010 bonds that were utilized for standpipe reconditioning, SCADA software upgrades and water plant improvements.
- G.O. Series 2021 Issuance. A portion of this issuance, \$3.3 million, financed the Central Avenue Road Reconstruction Project. A portion of this issuance, \$1 million, refunded the outstanding Series 2013 bonds related to alley improvement work.

BUDGET SUMMARY

Revenue by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Property Tax	3,634,703	3,658,512	3,685,200	3,698,700	3,632,000	(53,200)
Interfund Transfer	-	90,000	40,000	-	30,000	(10,000)
TOTAL REVENUES	3,634,703	3,748,512	3,725,200	3,698,700	3,662,000	(63,200)

Expense by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Debt Service	3,694,088	3,618,578	3,719,000	3,719,000	3,663,444	(55,556)
TOTAL EXPENSES	3,694,088	3,618,578	3,719,000	3,719,000	3,663,444	(55,556)

Village of Wilmette
2024 Budget - Revenues



Account Type	REVENUE
Fund	GENERAL DEBT SERVICE FUND
Department	(All)
Program	(All)

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
PROPERTY TAX								
300010	PROP. TAXES - CURRENT YR LEVY	3,640,479	3,608,044	3,696,700	3,696,700	3,642,500	(54,200)	-1.47%
300020	PROP. TAXES - PRIOR YR LEVY	38,011	93,361	36,500	50,000	37,500	1,000	2.74%
300030	PROP. TAXES-LEVIES WRITTEN OFF	(43,787)	(42,893)	(48,000)	(48,000)	(48,000)	-	0.00%
PROPERTY TAX Total		3,634,703	3,658,512	3,685,200	3,698,700	3,632,000	(53,200)	-1.44%
INTERFUND TRANSFER								
374100	GENERAL FUND TRANSFER	-	90,000	40,000	-	30,000	(10,000)	-25.00%
INTERFUND TRANSFER Total		-	90,000	40,000	-	30,000	(10,000)	-25.00%
Grand Total		3,634,703	3,748,512	3,725,200	3,698,700	3,662,000	(63,200)	-1.70%

Village of Willmette

2024 Budget Line Item Detail



Type	REVENUE
Fund	GENERAL DEBT SERVICE FUND
Department	(All)
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PROPERTY TAX					
300010	PROP. TAXES - CURRENT YR LEVY				
	PROPERTY TAX LEVY - CURRENT	3,696,700	3,642,500	(54,200)	-1.5%
	Subtotal	3,696,700	3,642,500	(54,200)	-1.5%
300020	PROP. TAXES - PRIOR YR LEVY				
	PROPERTY TAX LEVY - PRIOR YEAR	36,500	37,500	1,000	2.7%
	Subtotal	36,500	37,500	1,000	2.7%
300030	PROP. TAXES-LEVIES WRITTEN OFF				
	PROPERTY TAX LEVY - WRITE OFF	(48,000)	(48,000)	-	0.0%
	Subtotal	(48,000)	(48,000)	-	0.0%
PROPERTY TAX Total		3,685,200	3,632,000	(53,200)	-1.4%
INTERFUND TRANSFER					
374100	GENERAL FUND TRANSFER				
	GENERAL FUND TRANSFER	40,000	30,000	(10,000)	-25.0%
	Subtotal	40,000	30,000	(10,000)	-25.0%
INTERFUND TRANSFER Total		40,000	30,000	(10,000)	-25.0%
Grand Total		3,725,200	3,662,000	(63,200)	-1.7%

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	GENERAL DEBT SERVICE FUND
Department	(All)
Program	(All)

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
DEBT SERVICE EXPENSE								
450010	BOND REGISTRAR FEES	1,300	1,300	2,000	2,000	2,000	-	0.00%
450030	G.O. BOND RETIREMENT	2,800,000	2,740,000	2,990,000	2,990,000	3,085,000	95,000	3.18%
450060	INTEREST EXPENSE	892,788	877,278	727,000	727,000	576,444	(150,556)	-20.71%
DEBT SERVICE EXPENSE Total		3,694,088	3,618,578	3,719,000	3,719,000	3,663,444	(55,556)	-1.49%
Grand Total		3,694,088	3,618,578	3,719,000	3,719,000	3,663,444	(55,556)	-1.49%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL DEBT SERVICE FUND
Department	(All)
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
DEBT SERVICE EXPENSE					
450010	BOND REGISTRAR FEES				
	BOND REGISTRAR / PAYING AGENT FEES	2,000	2,000	-	0.0%
	Subtotal	2,000	2,000	-	0.0%
450030	G.O. BOND RETIREMENT				
	G.O. BOND RETIREMENT	2,990,000	3,085,000	95,000	3.2%
	Subtotal	2,990,000	3,085,000	95,000	3.2%
450060	INTEREST EXPENSE				
	INTEREST EXPENSE FOR PRIOR BOND ISSUANCE	727,000	576,444	(150,556)	-20.7%
	Subtotal	727,000	576,444	(150,556)	-20.7%
DEBT SERVICE EXPENSE Total		3,719,000	3,663,444	(55,556)	-1.5%
Grand Total		3,719,000	3,663,444	(55,556)	-1.5%



Beginning in 2011, the Village expanded the Capital Program from five to 10 years. This expansion improves long term financial planning and recognizes the impact that significant expenditure deferrals will have on the Village of Wilmette budget. Projecting capital outlay is critical to the budget process since these expenditures can be irregular and large.

The plan projects the future funding source of these items as well (for example, an item may be projected to be financed from bond proceeds or a specific grant). The 10-Year Capital Improvements Plan is prepared and reviewed by the Village Board as the initial step toward preparing the annual budget. The Plan is generally amended during the budget process as determinations are made for items to be moved forward or to be deferred based on current information.

This section contains a description of the Village's development of its Capital Improvements Program. All building and infrastructure improvements other than annual programs as well as new and replacement equipment in excess of \$10,000 are projected as a part of this plan. These projections are used as a basis for the capital outlay in the cash flow projections and as the basis for projecting future debt issues.

A summary of the 10-Year Capital Improvements Program for 2024-2033 is contained in this section. Also included are descriptions for those capital items included in the 2024 Budget. The complete plan is a separate document that contains descriptions of all items contained in the plan along with pictures and diagrams where relevant.



Capital Program Overview

The Village of Wilmette capital program represents the Village’s commitment to future financial planning and investment in critical Village infrastructure. The capital program is a component of the Village’s Annual Budget and together these two plans provide a comprehensive financial plan. The annual budget provides the short-term plan for maintaining core Village services and the capital program provides the long-term outlook. The capital program summarizes all the major capital outlay anticipated over the next ten years. There are more detailed descriptions for projects in the five-year timeframe that include project descriptions, funding sources, project alternatives, and project updates.

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 our water, sewer, and stormwater utilities, major equipment and vehicle purchases, and technology updates. Projects are funded by a variety of sources including current revenues, the capital equipment replacement fund (CERF), revenues dedicated for infrastructure investment, grant opportunities, and bond issuances.

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 Program Highlights

10-Year Overview

The ten-year capital program totals \$264.74 million and ensures needed capital projects and infrastructure are in place in a timely manner to accommodate the infrastructure needs of the community. Below is the distribution by year of the ten-year program. Each year, the capital request becomes more refined. Expenses in 2024 are based on engineering estimates or recent bid prices and accurately reflect the expected cost for the upcoming year. Conversely, expenses projected in 2029-2033 are based on historical expenses and foreseeable needs of the community but are ultimately forecasts. For this reason, staff presents the Village Board with a ten-year overview of projects but focuses discussion on projects that are necessary to support the upcoming year. Attachment #1 is a detailed breakdown of each capital project request over the next ten years.



2024-2033 Capital Program



2024 Overview

The 2024 capital program is valued at \$24.15 million, which is a 24.9% (\$4.81 million) increase from the 2023 approved capital program. There are two primary drivers of the 2024 increase, including the advancement of design services for the New Police Station, valued at \$2.0 million, and the deferral of \$5.96 million of projects that were originally approved for 2023. These projects include:

- Historic Resources Survey – \$45,570
- Cashiering Software Upgrade – \$50,000
- Treatment Process Improvements Phase 2 – \$100,000
- Water Intake and Low Lift Pumping Station Improvements – \$100,000
- Corrosion Control Inhibitor Study – \$110,000
- Maple Avenue Outfall Repair – \$125,000
- Vehicle Replacements – \$546,071
- Automatic Meter Reading Program – \$625,000
- Treatment Process Improvements Phase 1 – \$720,000
- Sewer Lining and Rehabilitation - \$1,640,000
- SWPS Electrical Improvements - \$1,900,000

Additionally, this year's capital request is more than what was forecasted in the 2023 capital program. In 2023, the capital program was forecasted at \$23.40 million for 2024. In addition to the project deferrals, the 2024 submittal includes \$1.27 million in additional reserve draws based upon both Village Board discussion and staff recommendation. These projects include:

- Phase 1 Studies (advancement of additional work) - \$325,000
- Downtown Parking Study (advancement of new work) - \$20,000
- Edens Pollinator Garden (addition of new sites) - \$276,600
- Old Glenview Road (Village share of grant-funded project) - \$270,377
- Alley Reconstruction Project (increase from 4 to 6 alleys) - \$380,000

To provide a more focused view on the capital investment request for the upcoming fiscal year, below is a breakdown of the capital request that compares the 2023 approved capital program, the 2024 forecasted program, and the 2024 proposed capital program. Attachment #2 includes a listing of the 2024 capital projects.

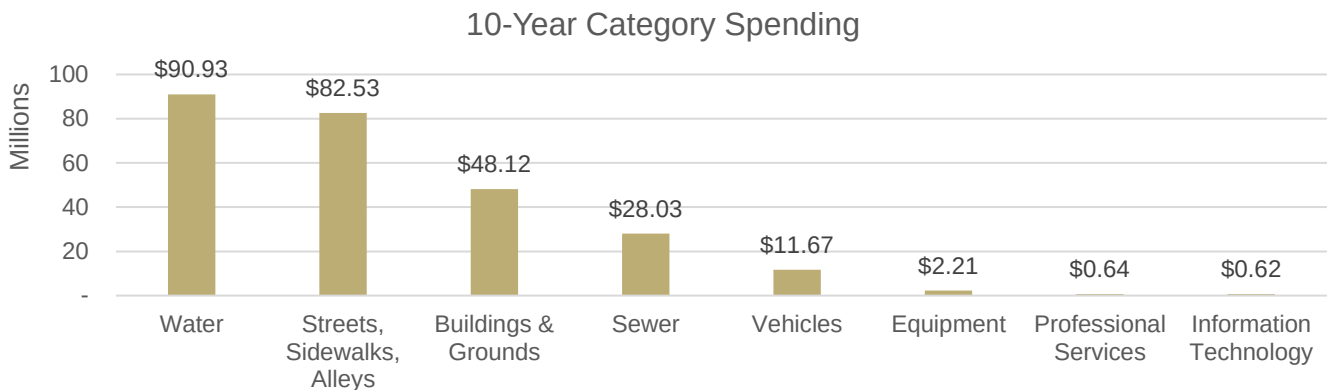
	2023 Approved	2024 Forecast	2024 Proposed
Buildings & Grounds	1.04	3.10	3.17
Equipment	0.36	0.45	0.36
Information Technology	0.19	0.35	0.13
Professional Services	0.05	0.05	0.07
Sewer	5.55	1.67	5.12
Streets	7.14	7.70	8.03
Vehicle Replacement	1.54	1.97	1.96
Water	3.48	8.13	5.30
TOTALS	\$19.34M	\$23.40M	\$24.15M



Project Categories

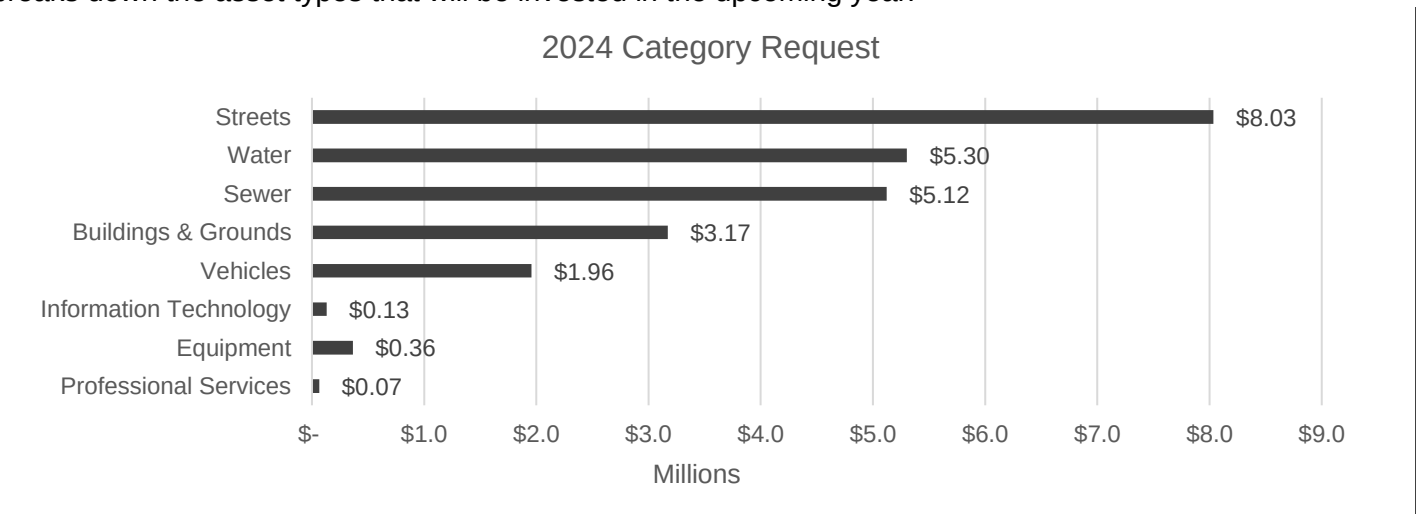
10-Year Overview

Each project within the ten-year capital program is assigned to one of eight capital categories. These categories define the type of projects being requested for capital investment. As the chart shows, investment in the Village's streets, water, and sewer utility systems make up the majority of the Village's next ten years of capital spending at 76%. The increase in buildings and grounds is due to the proposed construction of a new police station. Attachment #3 shows a summary of the 10-year program by project category.



2024 Overview

To provide a more detailed view of the \$24.15 million request for the 2024 capital program, the below chart breaks down the asset types that will be invested in the upcoming year.



As the chart shows, the largest investment will be made in sewer, street, and water assets as the Village continues necessary water and sewer utility upgrades, and continues to invest in streets, alleys, and other critical roadway assets. When taking a more detailed look at the 2024 request, 13 of the total 71 projects in the 2024 capital program exceed \$500 thousand in investment and make up 68% of the 2024 capital spending:

- Road Program – \$2.30 million
- Automatic Meter Reading Program – \$2.05 million
- New Police Station – \$2.00 million
- SWPS Electrical Improvements – \$1.92 million
- Sewer Lining & Rehabilitation – \$1.64 million
- Old Glenview Road Street Resurfacing – \$1.35 million

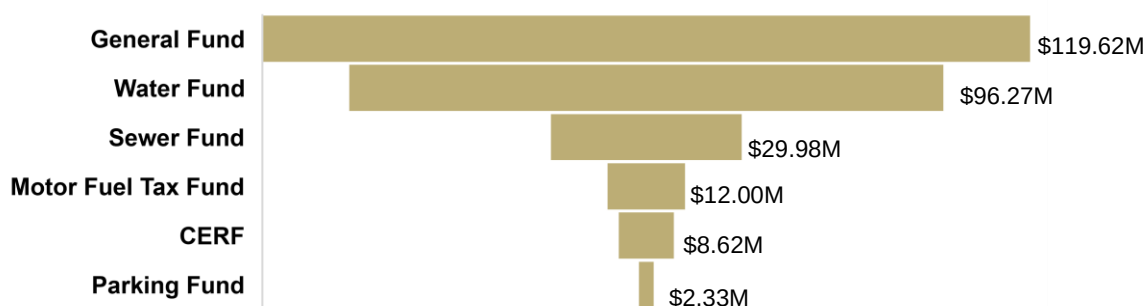


- Alley Reconstruction Program – \$1.15 million
- Water Main Replacement Program - \$1.08 million
- Treatment Process Improvements – \$820 thousand
- Phase 1 Engineering Studies – \$650 thousand
- Lead Service Line Replacement – \$518 thousand
- Sewer Maintenance – \$510 thousand
- Asphalt to Brick Street Reconstruction – \$503 thousand

Funding Source Categories

10-Year Overview

Capital project financing leverages a variety of funding sources that range from operating funds to grant funds and debt financing. Additionally, there are six funds that provide funding for capital projects: the General Fund, Capital Equipment Replacement Fund (CERF), Sewer Fund, Water Fund, Motor Fuel Tax Fund, and Parking Fund. Staff works diligently to identify appropriate funding sources for all projects. The chart below shows the fund breakout for capital over the next 10 years. Attachment #4 provides a detailed breakdown of funding over the next ten years.



2024 Overview

The 2024 capital program uses a variety of funding mechanisms across each fund. Below is a breakdown of each fund and how it finances the Village's capital projects.

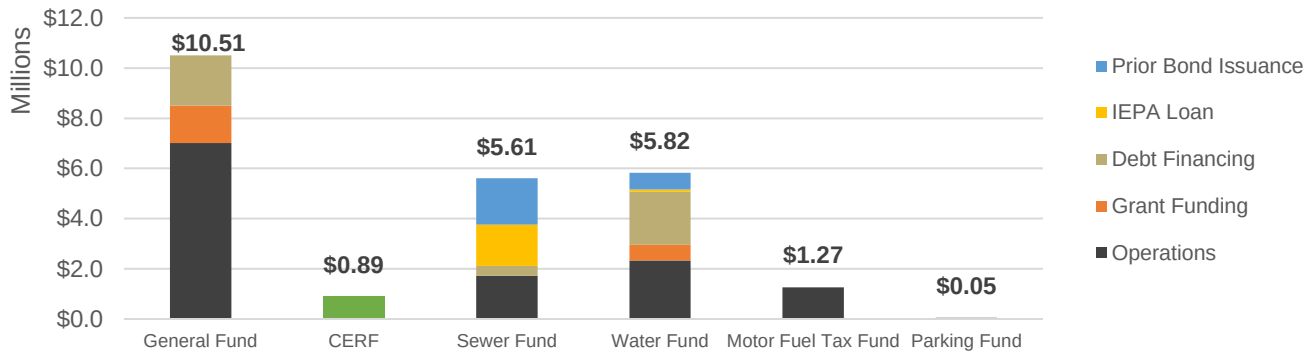
- **General Fund** – These projects are funded by three main sources: operating funds, grants, and debt. Operating funds are paid for by the Village's general taxes and include funding for roadway projects, facilities and equipment, and information technology. Grant funds are through the federal, state and county governments and generally associated with road projects. Debt financing is used for long-term capital assets such as village facility roof replacement.
- **CERF (Capital Equipment Replacement Fund)**– These projects are for the replacement of Village equipment and vehicles. The CERF sets aside funds so that the Village can maintain the appropriate replacement cycle for these purchases.
- **Sewer Fund** – These projects are funded through two main sources: operations and debt financing. Operating funds are funded by sewer rates paid by customers. Debt financing was utilized for the now completed Neighborhood Storage Project and will be repaid over time by the stormwater utility fee. Additionally, certain sewer projects are eligible for IEPA low interest loans.
- **Water Fund** – These projects are funded through two main sources: operations and debt financing. Both sources are supported by water utility rates and wholesale water revenues. Certain water projects are eligible for IEPA low interest loans. Additionally, the Village is allocating American Rescue Plan Act (ARPA) funds for water system investment, including lead service line replacement, water treatment process improvements, and water main replacements.

2024-2033 Capital Program



- **Motor Fuel Tax Fund** – A portion of the road program is funded by the State’s motor fuel tax, which is dispersed to the Village on a per capita basis. Additionally, in 2021, 2022, and 2023, the Village used funds from the Rebuild Illinois bonds to support local road investment.
- **Parking Fund** – These projects are for the maintenance of parking lots owned or leased by the Village. Revenue for the fund is generated by user fees.

2024 Capital Project Funding Sources



Capital Program Updates

The original 2024-2033 capital program presented to the Village Board totaled \$27.86 million. The updated amount included in the 2024 budget submission totals \$24.15 million. The following additions, reductions, and modifications make up the differential.

Action	Project Type	Project	Amount
Reduction	Water	Water Main Replacement Program	(2,360,000)
Deferred	Sewer	Large Diameter Sewer Lining	(450,000)
Deferred	Buildings & Grounds	Village Facility Roof Replacement	(350,000)
Deferred	Technology	Building Permit Software	(255,195)
Deferred	Buildings & Grounds	Fire Station Garage Floor Rehabilitation	(76,300)
Deferred	Professional Services	ARC Flash Study	(75,000)
Deferred	Buildings & Grounds	Public Works Facility Interior Flooring	(59,150)
Reduction	Buildings & Grounds	Parking Lot Paving Program (Museum)	(58,000)
Reduction	Buildings & Grounds	Security Enhancements	(26,990)
Update	Vehicles	T-24 Vac-All Truck	(45,129)
Update	Equipment	Automated License Plate Readers	(5,600)
Update	Sewer	Stormwater Incentive Program	10,000
Addition	Vehicles	C-26 Light Pole Trailer	12,000
Addition	Buildings & Grounds	Outdoor Audio System	32,000
TOTAL UPDATES			(\$3,707,364)

Summary

The 2024-2033 capital program provides a framework to allow the Village to not only maintain but enhance the Village of Wilmette’s infrastructure for the long-term benefit of the community. Staff will continue to work closely with the Village Board to provide information that will allow the elected officials to make the best long-term decisions for the Village.

2024-2033 CAPITAL IMPROVEMENT PROGRAM
Capital Project Request

ATTACHMENT #1

Department		Status	2024	2025	2026	2027	2028	5-Year Total	2029-2033
Buildings & Grounds									
Bike Share Program	Engineering & Public Works	New	-	55,000	55,000	55,000	55,000	220,000	-
Edens Pollinator Corridor	Engineering & Public Works	Recommended	290,100	150,000	170,000	60,000	-	670,100	-
Fire Station #27 Boiler Replacement	Engineering & Public Works	Recommended	-	-	42,000	-	-	42,000	-
Fire Station Alerting System	Fire	New	60,000	-	-	-	-	60,000	-
Fire Station Renovation and Workspace Study	Fire	Contingent	55,000	-	-	-	-	55,000	-
Fire Stations Garage Floor Rehabilitation	Engineering & Public Works	Recommended	-	76,300	45,000	-	-	121,300	-
Garage Floor Coating	Engineering & Public Works	Recommended	-	95,000	40,000	-	-	135,000	-
New Police Station	Police	Recommended	2,000,000	2,000,000	15,000,000	15,000,000	-	34,000,000	-
Outdoor Audio System	Engineering & Public Works	Contingent	32,000	62,000	-	-	-	94,000	-
Parking Lot Paving Program	Engineering & Public Works	Recommended	193,000	379,000	223,000	197,000	208,000	1,200,000	1,849,000
Parkway Tree Maintenance Program	Engineering & Public Works	New	493,450	516,850	529,175	541,800	557,035	2,638,310	3,029,110
Public Works Facility HVAC Condenser Replacement	Engineering & Public Works	New	-	80,000	-	-	-	80,000	-
Public Works Facility Interior Flooring	Engineering & Public Works	Recommended	-	59,150	70,355	-	-	129,505	-
Security Enhancements	Engineering & Public Works	Recommended	48,410	72,455	-	-	-	120,865	-
Village Facility Roof Replacement	Engineering & Public Works	Critical	-	240,000	110,000	727,000	-	1,077,000	790,000
Village Green Fountain and Streetscape	Engineering & Public Works	New	-	950,000	-	-	-	950,000	-
Village Hall Facility Improvements	Engineering & Public Works	Contingent	-	860,000	-	-	-	860,000	-
Buildings & Grounds Total			\$ 3,171,960	\$ 5,595,755	\$ 16,284,530	\$ 16,580,800	\$ 820,035	\$ 42,453,080	\$ 5,668,110
Equipment									
Automated License Plate Readers	Police	Recommended	18,000	14,650	11,400	-	-	44,050	-
Cardiac Monitors	Fire	Recommended	-	-	-	-	-	-	90,000
CPR Chest Compression Devices	Fire	Recommended	-	-	-	-	-	-	55,000
Decorative and Roadway Streetlights	Engineering & Public Works	Contingent	-	-	75,000	155,000	65,000	295,000	-
Extrication Tools	Fire	New	-	-	36,000	-	-	36,000	-
Holiday Décor	Engineering & Public Works	Recommended	47,600	-	-	-	-	47,600	-
Hot Asphalt Paver	Engineering & Public Works	New	-	75,000	-	-	-	75,000	-
Leaf Pan Replacement	Engineering & Public Works	Recommended	20,000	20,600	21,200	21,800	22,400	106,000	71,100
Leak Correlator Equipment	Engineering & Public Works	Recommended	35,000	-	-	-	-	35,000	41,000
Portable Hopper	Engineering & Public Works	Recommended	26,000	-	-	-	-	26,000	-
Street Lighting Control Cabinet - Downtown	Engineering & Public Works	Recommended	44,800	46,200	47,600	49,000	50,400	238,000	274,750
Streetlight LED Luminaire Replacement	Engineering & Public Works	Recommended	78,750	-	-	-	-	78,750	-
Streetlight Pole Painting	Engineering & Public Works	Recommended	80,400	87,075	82,215	83,300	39,760	372,750	239,060
Streetscape Furniture	Engineering & Public Works	Contingent	14,000	29,000	39,000	-	-	82,000	-
Equipment Total			\$ 364,550	\$ 272,525	\$ 312,415	\$ 309,100	\$ 177,560	\$ 1,436,150	\$ 770,910
Information Technology									
Building Permit Software	Administrative Services	Recommended	-	255,195	-	-	-	255,195	-
Cashiering Software Upgrade	Administrative Services	Recommended	50,000	-	-	-	-	50,000	-
GIS Hardware and Software	Administrative Services	Recommended	81,000	-	-	39,000	-	120,000	97,200
Time Clock Software with MUNIS Integration	Administrative Services	Contingent	-	10,300	-	-	-	10,300	-
Village Hall Virtual Server Replacement	Administrative Services	Recommended	-	-	-	-	-	-	85,000
Information Technology Total			\$ 131,000	\$ 265,495	\$ -	\$ 39,000	\$ -	\$ 435,495	\$ 182,200
Professional Services									
Arc Flash Study	Engineering & Public Works	Recommended	-	75,000	-	-	-	75,000	85,000
Downtown Parking Study	Engineering & Public Works	New	20,000	-	-	-	-	20,000	-
Historic Resources Survey	Community Development	Contingent	45,570	45,570	114,720	114,720	114,720	435,300	20,000
Professional Services Total			\$ 65,570	\$ 120,570	\$ 114,720	\$ 114,720	\$ 114,720	\$ 530,300	\$ 105,000

2024-2033 CAPITAL IMPROVEMENT PROGRAM
Capital Project Request

ATTACHMENT #1

Department		Status	2024	2025	2026	2027	2028	5-Year Total	2029-2033
Sewer									
Clean Out Pumping Station	Water Management	Critical	-	50,000	-	-	-	50,000	50,000
Large Diameter Sewer Lining	Engineering & Public Works	Recommended	-	-	450,000	-	340,000	790,000	680,000
Maple Avenue Outfall Repair	Engineering & Public Works	Critical	260,000	-	-	-	-	260,000	-
Neighborhood Storage Project	Engineering & Public Works	Recommended	330,000	-	-	-	-	330,000	-
Relief Sewer Improvement Program	Engineering & Public Works	New	-	-	100,000	-	-	100,000	-
Sewer Lateral Rehabilitation Project	Engineering & Public Works	New	-	-	-	-	550,000	550,000	2,750,000
Sewer Lining & Rehabilitation	Engineering & Public Works	Critical	1,640,000	-	1,640,000	-	1,640,000	4,920,000	3,280,000
Sewer Main Repairs	Engineering & Public Works	Critical	412,000	424,000	437,000	450,000	464,000	2,187,000	2,250,000
Sewer Maintenance	Engineering & Public Works	Critical	510,500	526,500	540,750	556,750	571,000	2,705,500	3,083,500
Smoke Testing/Dyed Water Flooding	Engineering & Public Works	Recommended	20,000	20,000	-	-	-	40,000	-
Storm Sewer Lining Program	Engineering & Public Works	New	-	500,000	-	400,000	-	900,000	800,000
Stormwater Incentive Program	Engineering & Public Works	Recommended	30,000	30,000	30,000	30,000	30,000	150,000	150,000
SWPS Electrical Improvements	Water Management	Recommended	1,920,000	-	-	-	-	1,920,000	-
SWPS Pump Renovations	Water Management	Recommended	-	60,000	-	-	-	60,000	-
SWPS Roof Replacement	Water Management	Recommended	-	-	-	-	-	-	26,000
Sewer Total			\$ 5,122,500	\$ 1,610,500	\$ 3,197,750	\$ 1,436,750	\$ 3,595,000	\$ 14,962,500	\$ 13,069,500
Streets, Sidewalks, Alleys									
Active Transportation Plan Implementation	Engineering & Public Works	Recommended	190,000	70,000	75,000	120,000	200,000	655,000	1,000,000
Alley Reconstruction Program	Engineering & Public Works	Recommended	1,147,000	1,181,000	1,218,000	1,254,000	1,290,000	6,090,000	7,049,000
Asphalt to Brick Street Reconstruction Program	Engineering & Public Works	Recommended	503,000	523,000	476,000	564,000	449,000	2,515,000	1,742,000
Brick Street Maintenance Program	Engineering & Public Works	Recommended	192,000	198,000	204,000	210,000	217,000	1,021,000	1,190,000
Brick Street Renovation Program	Engineering & Public Works	Recommended	349,000	323,000	277,000	286,000	484,000	1,719,000	2,540,000
Curb Replacement Program	Engineering & Public Works	Recommended	47,000	49,000	50,000	52,000	54,000	252,000	300,000
Decorative Brick Repairs	Engineering & Public Works	Recommended	15,000	15,000	15,000	15,000	15,000	75,000	75,000
Engineering Services for Capital Projects	Engineering & Public Works	Recommended	351,000	347,000	387,000	435,000	429,000	1,949,000	2,346,000
Illinois Road Street Resurfacing	Engineering & Public Works	Recommended	-	-	110,000	1,374,096	-	1,484,096	-
Old Glenview Road Street Resurfacing	Engineering & Public Works	New	1,351,884	-	-	-	-	1,351,884	-
Pavement Maintenance Program	Engineering & Public Works	Recommended	214,000	210,000	211,000	231,000	241,000	1,107,000	1,369,000
Pavement Marking Program	Engineering & Public Works	Recommended	58,000	60,000	62,000	64,000	67,000	311,000	405,000
Phase 1 Studies	Engineering & Public Works	Recommended	650,000	730,000	200,000	-	-	1,580,000	-
Road Program	Engineering & Public Works	Recommended	2,296,623	2,637,000	3,784,000	3,541,181	4,061,000	16,319,804	22,938,000
Sidewalk Maintenance Program	Engineering & Public Works	Recommended	223,000	187,000	195,000	229,000	187,000	1,021,000	1,111,000
Skokie Boulevard Shared-Use Path	Engineering & Public Works	Critical	379,715	1,108,913	-	-	-	1,488,628	-
Skokie Valley Trail	Engineering & Public Works	Contingent	42,500	463,500	770,000	-	-	1,276,000	-
Traffic Calming	Engineering & Public Works	Contingent	25,000	25,000	25,000	25,000	25,000	125,000	125,000
Streets, Sidewalks, Alleys Total			\$ 8,034,722	\$ 8,127,413	\$ 8,059,000	\$ 8,400,277	\$ 7,719,000	\$ 40,340,412	\$ 42,190,000
Vehicles									
2022 and 2023 Vehicles Purchased in 2024	Vehicle Replacement	Recommended	546,071	-	-	-	-	546,071	-
Ambulance (FD211)	Vehicle Replacement	Recommended	260,000	-	-	-	-	260,000	-
Ambulance (FD212)	Vehicle Replacement	Recommended	-	-	270,000	-	-	270,000	-
Ambulance (FD220)	Vehicle Replacement	Recommended	-	-	-	-	280,000	280,000	-
Backhoe (C13)	Vehicle Replacement	Class 2	-	190,000	-	-	-	190,000	-
Boat (FD214)	Vehicle Replacement	Recommended	-	55,000	-	-	-	55,000	-
Boat (FD222)	Vehicle Replacement	Recommended	150,000	-	-	-	-	150,000	-
Brush Chipper (C07)	Vehicle Replacement	Class 4	-	-	-	-	-	-	160,000
Brush Chipper (C09)	Vehicle Replacement	Class 2	-	160,000	-	-	-	160,000	-

2024-2033 CAPITAL IMPROVEMENT PROGRAM
Capital Project Request

ATTACHMENT #1

	Department	Status	2024	2025	2026	2027	2028	5-Year Total	2029-2033
Combination Sewer Cleaner (T22)	Vehicle Replacement	Class 1	470,000	-	-	-	-	470,000	560,000
Combination Sewer Cleaner (T30)	Vehicle Replacement	Class 4	-	-	-	-	510,000	510,000	-
Custom Service Body Truck (T27)	Vehicle Replacement	Class 4	-	-	-	298,000	-	298,000	-
Fire Department Staff Vehicles	Vehicle Replacement	New	-	55,000	55,000	55,000	-	165,000	-
Floor Sweeper and Scrubber (S03)	Vehicle Replacement	Class 4	-	-	-	100,000	-	100,000	-
Front-End Wheel Loader (C01)	Vehicle Replacement	Class 4	-	-	-	254,000	-	254,000	-
Heavy Rescue Squad (FD201)	Vehicle Replacement	Recommended	-	-	-	-	-	-	550,000
Large Dump Truck (T03, T04, T09)	Vehicle Replacement	Class 5	-	-	-	-	-	-	920,000
Large Dump Truck (T05)	Vehicle Replacement	Class 1	290,000	-	-	-	-	290,000	-
Large Dump Truck (T06)	Vehicle Replacement	Class 1	-	300,700	-	-	-	300,700	-
Large Dump Truck (T08)	Vehicle Replacement	Class 5	-	-	-	279,300	-	279,300	-
Large Dump Truck (T18)	Vehicle Replacement	Class 5	-	-	-	-	287,500	287,500	-
Marked Squad Car (Future Cycle)	Vehicle Replacement	Recommended	-	-	-	-	126,000	126,000	755,300
Marked Squad Car (SQ501)	Vehicle Replacement	Recommended	-	-	60,000	-	-	60,000	-
Marked Squad Car (SQ503)	Vehicle Replacement	Recommended	-	-	60,000	-	-	60,000	-
Marked Squad Car (SQ504)	Vehicle Replacement	Recommended	-	-	60,000	-	-	60,000	-
Marked Squad Car (SQ505)	Vehicle Replacement	Recommended	-	-	-	61,800	-	61,800	-
Marked Squad Car (SQ506)	Vehicle Replacement	Recommended	-	58,500	-	-	-	58,500	-
Marked Squad Car (SQ507)	Vehicle Replacement	Recommended	57,000	-	-	-	-	57,000	-
Marked Squad Car (SQ508)	Vehicle Replacement	Recommended	-	-	-	61,800	-	61,800	-
Marked Squad Car (SQ510)	Vehicle Replacement	Recommended	-	-	-	61,800	-	61,800	-
Marked Squad Car (SQ511)	Vehicle Replacement	Recommended	57,000	-	-	-	-	57,000	-
Marked Squad Car (SQ512)	Vehicle Replacement	Recommended	-	-	-	61,800	-	61,800	-
Police Vehicle (SQ500)	Vehicle Replacement	Recommended	57,000	-	-	-	-	57,000	74,000
Police Vehicle (SQ502)	Vehicle Replacement	Recommended	57,000	-	-	-	-	57,000	72,000
Police Vehicle (SQ509)	Vehicle Replacement	Recommended	-	58,500	-	-	-	58,500	74,000
Police Vehicle (SQ513)	Vehicle Replacement	Recommended	-	58,500	-	-	-	58,500	74,000
Police Vehicle (SQ514)	Vehicle Replacement	Recommended	-	58,500	-	-	-	58,500	74,000
Police Vehicle (SQ515)	Vehicle Replacement	Recommended	-	-	-	-	-	-	74,000
Police Vehicle (SQ521)	Vehicle Replacement	Recommended	-	-	60,000	-	-	60,000	-
Police Vehicle (SQ522)	Vehicle Replacement	Recommended	-	-	-	-	-	-	74,000
Police Vehicle (SQ523)	Vehicle Replacement	Recommended	-	-	-	-	-	-	65,000
Self-Propelled Articulating Boom	Vehicle Replacement	New	-	66,000	-	-	-	66,000	-
Sidewalk Snowplows (C18)	Vehicle Replacement	Class 5	-	-	-	-	-	-	266,000
Sidewalk Snowplows (C20)	Vehicle Replacement	Class 1	-	-	-	-	-	-	-
Sidewalk Snowplows (C24)	Vehicle Replacement	Class 4	-	-	-	-	223,800	223,800	-
Sidewalk Snowplows (C25)	Vehicle Replacement	Class 3	-	-	205,000	-	-	205,000	-
Skid Steer Loader (C35)	Vehicle Replacement	Class 4	-	-	-	88,000	-	88,000	-
Small Dump Truck - W/S (T14)	Vehicle Replacement	Class 2	-	106,000	-	-	-	106,000	-
Small Dump Truck (T11)	Vehicle Replacement	Class 5	-	-	-	-	150,000	150,000	-
Small Dump Truck (T23)	Vehicle Replacement	Class 5	-	-	-	-	-	-	150,000
Small Dump Truck (T32)	Vehicle Replacement	Class 5	-	-	-	-	-	-	150,000
Street Sweeper (S01)	Vehicle Replacement	Class 5	-	-	-	-	-	-	380,000
Street Sweeper (S02)	Vehicle Replacement	Class 4	-	-	-	336,000	-	336,000	-
Stump Grinder (C06)	Vehicle Replacement	Class 2	-	68,000	-	-	-	68,000	-
Trailer - Light Poles (C26)	Vehicle Replacement	Class 1	12,000	-	-	-	-	12,000	-
Vehicles Total			\$ 1,956,071	\$ 1,234,700	\$ 770,000	\$ 1,657,500	\$ 1,577,300	\$ 7,195,571	\$ 4,472,300

2024-2033 CAPITAL IMPROVEMENT PROGRAM
Capital Project Request

ATTACHMENT #1

		Department	Status	2024	2025	2026	2027	2028	5-Year Total	2029-2033
Water										
Automatic Meter Reading Program		Water Management	Tier 4	2,050,000	450,000	-	-	-	2,500,000	-
Corrosion Control Inhibitor Study		Water Management	Tier 5	110,000	-	-	-	-	110,000	-
Distribution System Valve Improvements		Engineering & Public Works	Recommended	103,000	106,100	109,200	113,300	116,700	548,300	593,300
Fire Hydrant Painting, Testing, and Abatement		Engineering & Public Works	Recommended	34,560	34,900	11,500	12,000	12,000	104,960	64,500
Hydraulic Model Assessment of Water Distribution System		Engineering & Public Works	Recommended	150,000	-	-	-	-	150,000	150,000
Lead Service Line Replacement		Engineering & Public Works	Critical	517,500	517,500	502,500	502,500	502,500	2,542,500	25,625,000
Leak Detection Services		Engineering & Public Works	New	46,000	46,000	46,000	-	-	138,000	-
Rebuild High Lift Pumps		Water Management	Tier 2	60,000	60,000	60,000	-	-	180,000	-
Rebuild Wash Water Pumps		Water Management	Tier 4	-	80,000	60,000	-	-	140,000	-
Repairs- Water Transmission Main		Engineering & Public Works	Critical	160,750	370,000	150,000	394,500	419,000	1,494,250	-
Replacement Standpipe Isolation Valve		Water Management	Tier 3	-	80,000	-	-	-	80,000	-
Roof Repairs		Water Management	Tier 4	-	260,000	-	-	-	260,000	-
Tank Maintenance Services		Water Management	Tier 2	-	50,000	-	-	-	50,000	-
Treatment Process Improvements Program Phase 1		Water Management	Tier 4	720,000	-	498,000	-	-	1,218,000	-
Treatment Process Improvements Program Phase 2		Water Management	Tier 4	100,000	450,000	2,000,000	-	-	2,550,000	-
Treatment Process Improvements Program Phase 3		Water Management	Tier 3	-	-	750,000	140,000	470,000	1,360,000	-
Unidirectional Water Main Flushing		Engineering & Public Works	Recommended	-	70,000	70,000	-	-	140,000	300,000
Water Intake and Low Lift Pumping Improvements		Water Management	Tier 4	100,000	1,000,000	7,000,000	7,000,000	-	15,100,000	-
Water Main Replacement Program		Engineering & Public Works	Critical	1,080,000	2,360,000	3,470,000	3,570,000	3,680,000	14,160,000	20,710,000
Water Main Surge Suppressors		Engineering & Public Works	Recommended	16,500	17,000	17,500	18,000	18,500	87,500	-
Water Meter Replacement Program		Water Management	Tier 4	55,000	55,000	55,000	55,000	55,000	275,000	300,000
Water Total				\$ 5,303,310	\$ 6,006,500	\$ 14,799,700	\$ 11,805,300	\$ 5,273,700	\$ 43,188,510	\$ 47,742,800
Grand Total				\$ 24,149,683	\$ 23,233,458	\$ 43,538,115	\$ 40,343,447	\$ 19,277,315	\$ 150,542,018	\$ 114,200,820

2024-2033 CAPITAL IMPROVEMENT PROGRAM

2024 Capital Project List

ATTACHMENT #2

Category	Project	2024
Buildings & Grounds	Edens Pollinator Corridor	290,100
	Fire Station Alerting System	60,000
	Fire Station Renovation and Workspace Study	55,000
	New Police Station	2,000,000
	Outdoor Audio System	32,000
	Parking Lot Paving Program	193,000
	Parkway Tree Maintenance Program	493,450
	Security Enhancements	48,410
Buildings & Grounds Total		3,171,960
Equipment	Automated License Plate Readers	18,000
	Holiday Décor	47,600
	Leaf Pan Replacement	20,000
	Leak Correlator Equipment	35,000
	Portable Hopper	26,000
	Street Lighting Control Cabinet - Downtown	44,800
	Streetlight LED Luminaire Replacement	78,750
	Streetlight Pole Painting	80,400
	Streetscape Furniture	14,000
Equipment Total		364,550
Information Technology	Cashiering Software Upgrade	50,000
	GIS Hardware and Software	81,000
Information Technology Total		131,000
Professional Services	Arc Flash Study	75,000
	Downtown Parking Study	20,000
	Historic Resources Survey	45,570
Professional Services Total		140,570
Sewer	Maple Avenue Outfall Repair	260,000
	Neighborhood Storage Project	330,000
	Sewer Lining & Rehabilitation	1,640,000
	Sewer Main Repairs	412,000
	Sewer Maintenance	510,500
	Smoke Testing/Dyed Water Flooding	20,000
	Stormwater Incentive Program	20,000
	SWPS Electrical Improvements	1,920,000
Sewer Total		5,112,500
Streets, Sidewalks, Alleys	Active Transportation Plan Implementation	190,000
	Alley Reconstruction Program	1,147,000
	Asphalt to Brick Street Reconstruction Program	503,000
	Brick Street Maintenance Program	192,000
	Brick Street Renovation Program	349,000
	Curb Replacement Program	47,000
	Decorative Brick Repairs	15,000
	Engineering Services for Capital Projects	351,000
	Old Glenview Road Street Resurfacing	1,351,884
	Pavement Maintenance Program	214,000
	Pavement Marking Program	58,000
	Phase 1 Studies	650,000
	Road Program	2,296,623
	Sidewalk Maintenance Program	223,000
	Skokie Boulevard Shared-Use Path	379,715
	Skokie Valley Trail	42,500
	Traffic Calming	25,000
Streets, Sidewalks, Alleys Total		8,034,722
Vehicles	2022 and 2023 Vehicles Purchased in 2024	546,071
	Ambulance (FD211)	260,000
	Boat (FD222)	150,000

2024-2033 CAPITAL IMPROVEMENT PROGRAM

2024 Capital Project List

ATTACHMENT #2

Category	Project	2024
	Combination Sewer Cleaner (T22)	470,000
	Large Dump Truck (T05)	290,000
	Marked Squad Car (SQ507)	57,000
	Marked Squad Car (SQ511)	57,000
	Police Vehicle (SQ500)	57,000
	Police Vehicle (SQ502)	57,000
	Trailer - Light Poles (C26)	12,000
Vehicles Total		1,956,071
Water	Automatic Meter Reading Program	2,050,000
	Corrosion Control Inhibitor Study	110,000
	Distribution System Valve Improvements	103,000
	Fire Hydrant Painting, Testing, and Abatement	34,560
	Hydraulic Model Assessment of Water Distribution System	150,000
	Lead Service Line Replacement	517,500
	Leak Detection Services	46,000
	Rebuild High Lift Pumps	60,000
	Repairs- Water Transmission Main	160,750
	Treatment Process Improvements Program Phase 1	720,000
	Treatment Process Improvements Program Phase 2	100,000
	Water Intake and Low Lift Pumping Improvements	100,000
	Water Main Replacement Program	1,080,000
	Water Main Surge Suppressors	16,500
	Water Meter Replacement Program	55,000
Water Total		5,303,310
Grand Total		\$ 24,214,683

2024-2033 CAPITAL IMPROVEMENT PROGRAM*Capital Project Request by Category***ATTACHMENT #3**

	2024	2025	2026	2027	2028	5-Year Total	2029-2033	Grand Total
Buildings & Grounds	3,171,960	5,595,755	16,284,530	16,580,800	820,035	42,453,080	5,668,110	48,121,190
Equipment	364,550	272,525	312,415	309,100	177,560	1,436,150	770,910	2,207,060
Information Technology	131,000	265,495	-	39,000	-	435,495	182,200	617,695
Professional Services	65,570	120,570	114,720	114,720	114,720	530,300	105,000	635,300
Sewer	5,122,500	1,610,500	3,197,750	1,436,750	3,595,000	14,962,500	13,069,500	28,032,000
Streets, Sidewalks, Alleys	8,034,722	8,127,413	8,059,000	8,400,277	7,719,000	40,340,412	42,190,000	82,530,412
Vehicles	1,956,071	1,234,700	770,000	1,657,500	1,577,300	7,195,571	4,472,300	11,667,871
Water	5,303,310	6,006,500	14,799,700	11,805,300	5,273,700	43,188,510	47,742,800	90,931,310
Grand Total	\$ 24,149,683	\$ 23,233,458	\$ 43,538,115	\$ 40,343,447	\$ 19,277,315	\$ 150,542,018	\$ 114,200,820	\$ 264,742,838

2024-2033 CAPITAL IMPROVEMENT PROGRAM
Capital Project Request by Funding Source

ATTACHMENT #4

Fund	Funding Type	2024	2025	2026	2027	2028	5-Year Total	2029-2033	Grand Total
General Fund	Operations	7,017,893	9,636,128	8,019,665	8,088,620	7,464,315	40,226,621	40,802,420	81,029,041
	Grant Funding	1,491,689	1,290,630	515,000	1,129,277	30,000	4,456,596	14,000	4,470,596
	Debt Financing	2,000,000	2,000,000	15,000,000	15,000,000	-	34,000,000	-	34,000,000
General Fund Total		10,509,582	12,926,758	23,534,665	24,217,897	7,494,315	78,683,217	40,816,420	119,499,637
CERF	CERF	888,071	872,700	806,000	1,026,500	1,067,300	4,660,571	3,924,300	8,584,871
CERF Total		888,071	872,700	806,000	1,026,500	1,067,300	4,660,571	3,924,300	8,584,871
Sewer Fund	Operations	1,718,500	1,758,500	1,107,750	1,824,250	1,320,000	7,729,000	6,804,900	14,533,900
	Debt Financing	400,000	-	-	-	550,000	950,000	2,750,000	3,700,000
	IEPA Loan	1,640,000	-	2,090,000	-	1,980,000	5,710,000	3,960,000	9,670,000
	Prior Bond Issuance	1,850,000	-	-	-	-	1,850,000	-	1,850,000
Sewer Fund Total		5,608,500	1,758,500	3,197,750	1,824,250	3,850,000	16,239,000	13,514,900	29,753,900
Water Fund	Operations	2,336,810	3,737,000	4,049,200	4,432,300	4,556,200	19,111,510	48,096,200	67,207,710
	Grant Funding	617,500	517,500	502,500	502,500	502,500	2,642,500	-	2,642,500
	Debt Financing	2,115,000	450,000	1,248,000	140,000	470,000	4,423,000	-	4,423,000
	IEPA Loan	100,000	1,450,000	9,000,000	7,000,000	-	17,550,000	-	17,550,000
	Prior Bond Issuance	655,000	-	-	-	-	655,000	-	655,000
Water Fund Total		5,824,310	6,154,500	14,799,700	12,074,800	5,528,700	44,382,010	48,096,200	92,478,210
Motor Fuel Tax	Operations	1,267,800	1,200,000	1,200,000	1,200,000	1,200,000	6,067,800	6,000,000	12,067,800
Motor Fuel Tax Total		1,267,800	1,200,000	1,200,000	1,200,000	1,200,000	6,067,800	6,000,000	12,067,800
Parking Fund	Operations	51,420	321,000	-	-	137,000	509,420	1,849,000	2,358,420
Parking Fund Total		51,420	321,000	-	-	137,000	509,420	1,849,000	2,358,420
Grand Total		\$ 24,149,683	\$ 23,233,458	\$ 43,538,115	\$ 40,343,447	\$ 19,277,315	\$ 150,542,018	\$ 114,200,820	\$ 264,742,838



FUND SUMMARY

The Capital Projects Fund was established to fund major General Fund capital improvements that require the issuance of debt.

BUDGET SUMMARY

Revenue by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Bond Proceeds	3,300,000	-	-	-	-	-
<i>Infrastructure Investment</i>	-	-	-	-	-	-
TOTAL REVENUES	3,330,000	-	-	-	-	-

Expense by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Capital Outlay	1,500	-	200,000	100,000	2,000,000	1,800,000
Debt Service Expense	47,797	-	-	-	-	-
<i>Infrastructure Investment</i>	1,528,546	14,575	802,500	-	824,000	21,500
TOTAL BUDGET	1,577,843	14,575	1,002,500	100,000	2,824,000	1,821,500

BUDGET ANALYSIS

The 2024 expense includes a carryover of funds for the Central Avenue Road Reconstruction. Revenues and expenses associated with the Central Avenue Road Reconstruction are included in the Infrastructure Investment Cash Flow analysis.

The 2024 budget includes \$2 million for design services associated with the New Police Station; bonds will be issued in future years to reimburse for these capital expenses.

Village of Wilmette
2024 Budget - Revenues



Account Type	REVENUE
Fund	CAPITAL PROJECTS FUND
Department	(All)
Program	(All)

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
BOND PROCEEDS								
375000	BOND PROCEEDS	3,300,000	-	-	-	-	-	0.00%
BOND PROCEEDS Total		3,300,000	-	-	-	-	-	0.00%
Grand Total		3,300,000	-	-	-	-	-	0.00%

Village of Willmette
2024 Budget Line Item Detail



Type	REVENUE
Fund	CAPITAL PROJECTS FUND
Department	(All)
Program	(All)

Grand Total

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	CAPITAL PROJECTS FUND
Department	(All)
Program	(All)

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
DEBT SERVICE EXPENSE								
450020	BOND ISSUANCE COSTS	47,797	-	-	-	-	-	0.00%
DEBT SERVICE EXPENSE Total		47,797	-	-	-	-	-	0.00%
CAPITAL OUTLAY								
425250	STREET RESURFACING PROGRAM	1,528,546	14,575	802,500	-	824,000	21,500	2.68%
460600	BLDG. IMPROV. - VILLAGE HALL	-	-	-	-	-	-	0.00%
460700	BLDG. IMPROV. - PUBLIC WORKS	1,500	-	-	-	-	-	0.00%
460800	BLDG. IMPROV. - POLICE	-	-	200,000	100,000	-	(200,000)	-100.00%
460950	BLDG. IMPROV. - OTHER	-	-	-	-	-	-	0.00%
470050	INFRASTRUCTURE POLICE STATION	-	-	-	-	2,000,000	2,000,000	0.00%
470300	INFRASTRUCTURE - STREET LIGHTS	-	-	-	-	-	-	0.00%
470375	INFRASTRUCTURE - OTHER	-	-	-	-	-	-	0.00%
490400	OTHER EQUIP. - VILLAGE HALL	-	-	-	-	-	-	0.00%
CAPITAL OUTLAY Total		1,530,046	14,575	1,002,500	100,000	2,824,000	1,821,500	181.70%
Grand Total		1,577,843	14,575	1,002,500	100,000	2,824,000	1,821,500	181.70%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	CAPITAL PROJECTS FUND
Department	(All)
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
CAPITAL OUTLAY					
425250-80111	STREET RESURFACING PROGRAM				
	CENTRAL AVENUE RECONSTRUCTION - CARRYOVER	802,500	824,000	21,500	2.7%
	Subtotal	802,500	824,000	21,500	2.7%
460800-20200	BLDG. IMPROV. - POLICE				
	NEW POLICE STATION SPACE NEEDS STUDY (CIP PROJECT)	200,000		(200,000)	
	Subtotal	200,000		(200,000)	
470050	INFRASTRUCTURE - POLICE STATION				
	NEW POLICE STATION		2,000,000	2,000,000	
	Subtotal		2,000,000	2,000,000	
CAPITAL OUTLAY Total		1,002,500	2,824,000	1,821,500	181.7%
Grand Total		1,002,500	2,824,000	1,821,500	181.7%



FUND SUMMARY

This program funds street improvement projects in accordance with state guidelines on use of motor fuel tax (MFT) revenue. Illinois municipalities are allocated MFT funds based on population. In 2019 the State raised the fuel tax from \$0.19 per gallon to \$0.38 per gallon for gasoline and the tax from \$0.215 per gallon to \$0.455 per gallon for diesel. These tax rates are adjusted annually based upon the consumer price index. The 2023-2024 (through June 30, 2024) rates are \$0.454 per gallon of gasoline and \$0.529 per gallon of diesel. Revenues associated with these tax changes provide additional revenue to municipalities for use on roadway projects.

BUDGET SUMMARY

Revenue by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Motor Fuel Tax Allotments	1,061,323	1,105,921	1,215,000	1,204,500	1,237,800	22,800
Grant/Contributions	595,047	595,047	-	-	-	-
Interest Income	6,916	32,640	10,000	70,000	30,000	20,000
TOTAL REVENUES	1,663,286	1,733,608	1,225,000	1,274,500	1,267,800	42,800

Expense by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Infrastructure Investment						
Capital Outlay	1,619,018	1,795,000	1,797,400	1,797,400	1,267,800	(529,600)
TOTAL EXPENSES	1,619,018	1,795,000	1,797,400	1,797,400	1,267,800	(529,600)

BUDGET ANALYSIS

The Motor Fuel Tax Allotment is comprised of two components, the Motor Fuel Tax and the Transportation Renewal Fund. The per capita estimate from the Illinois Municipal League (IML) is \$43.94 and the Village's population based upon the 2020 census is 28,170.

All MFT revenues and expenditures are included in the Infrastructure Investment Cash Flow analysis.

Village of Wilmette
2024 Budget - Revenues



Account Type	REVENUE
Fund	MOTOR FUEL TAX FUND
Department	(All)
Program	(All)

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
INVESTMENT INCOME								
360000	INTEREST EARNINGS	6,916	32,640	10,000	70,000	30,000	20,000	200.00%
INVESTMENT INCOME Total		6,916	32,640	10,000	70,000	30,000	20,000	200.00%
GRANT/CONTRIBUTIONS								
375101	GRANT	595,047	595,047	-	-	-	-	0.00%
GRANT/CONTRIBUTIONS Total		595,047	595,047	-	-	-	-	0.00%
OTHER TAXES								
300180	MOTOR FUEL TAX ALLOTMENTS	1,061,323	1,105,921	1,215,000	1,204,500	1,237,800	22,800	1.88%
OTHER TAXES Total		1,061,323	1,105,921	1,215,000	1,204,500	1,237,800	22,800	1.88%
Grand Total		1,663,286	1,733,608	1,225,000	1,274,500	1,267,800	42,800	3.49%

Village of Willmette
2024 Budget Line Item Detail



Type	REVENUE
Fund	MOTOR FUEL TAX FUND
Department	(All)
Program	(All)

	2023 Amount	2024 Amount	Difference (\$)	Difference (%)
INVESTMENT INCOME				
360000 INTEREST EARNINGS				
INTEREST EARNINGS	10,000	30,000	20,000	200.0%
Subtotal	10,000	30,000	20,000	200.0%
INVESTMENT INCOME Total	10,000	30,000	20,000	200.0%
OTHER TAXES				
300180 MOTOR FUEL TAX ALLOTMENTS				
MOTOR FUEL TAX	1,215,000	1,237,800	22,800	1.9%
Subtotal	1,215,000	1,237,800	22,800	1.9%
OTHER TAXES Total	1,215,000	1,237,800	22,800	1.9%
Grand Total	1,225,000	1,267,800	42,800	3.5%

Village of Wilmette
 2024 Budget - Expenses



Account Type	EXPENSE
Fund	MOTOR FUEL TAX FUND
Department	(All)
Program	(All)

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
CAPITAL OUTLAY								
470100	INFRASTRUCTURE - ROADS	1,619,018	1,795,000	1,797,400	1,797,400	1,267,800	(529,600)	-29.46%
CAPITAL OUTLAY Total		1,619,018	1,795,000	1,797,400	1,797,400	1,267,800	(529,600)	-29.46%
Grand Total		1,619,018	1,795,000	1,797,400	1,797,400	1,267,800	(529,600)	-29.46%

Village of Willmette
2024 Budget Line Item Detail



Type	EXPENSE
Fund	MOTOR FUEL TAX FUND
Department	(All)
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
CAPITAL OUTLAY					
470100	INFRASTRUCTURE - ROADS				
	ANNUAL STREET RESURFACING (FUNDS FROM STATE BOND GRANTS) (CIP PROJECT)	597,400		(597,400)	
	Subtotal	597,400		(597,400)	
470100-80190	INFRASTRUCTURE - ROADS				
	ANNUAL STREET RESURFACING (ADDITIONAL FUNDS IN DEDICATED REVENUE) (CIP PROJECT)	1,200,000	1,267,800	67,800	5.7%
	Subtotal	1,200,000	1,267,800	67,800	5.7%
CAPITAL OUTLAY Total		1,797,400	1,267,800	(529,600)	-29.5%
Grand Total		1,797,400	1,267,800	(529,600)	-29.5%



Capital Equipment Replacement Fund

PROGRAM SUMMARY

The Capital Equipment Replacement Fund (CERF) is an internal service fund created in 2016 used for capital equipment replacement. The fund receives transfers from Engineering & Public Works, Police, and Fire Department budgets based on capital depreciation and future capital needs. Contributions to the fund are also made from portions of unexpected non-recurring revenue in the General Fund.

BUDGET SUMMARY

Revenue by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Permits	298,803	639,609	50,000	528,000	50,000	-
Grants/Contributions	-	101,356	-	-	-	-
Contributions from other Departments						
Fire	137,810	137,810	137,810	137,810	137,810	-
Police	125,690	125,690	125,690	125,690	125,690	-
Engineering & Public Works	159,860	159,860	159,860	159,860	159,860	-
TOTAL REVENUES	722,163	1,164,325	473,360	951,360	473,360	-

Expense by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Capital Outlay	440,294	1,289,327	866,000	892,540	1,038,071	172,071
TOTAL BUDGET	440,294	1,289,327	866,000	892,540	1,038,071	172,071

BUDGET ANALYSIS

2024 purchases funded through the CERF include:

	2022/23 Carryover Purchases	2024 New Purchases
Vac-All Truck	54,071	
Hybrid SUV	44,000	
Ambulance		260,000
Large Dump Truck		290,000
Hybrid Police Squads (4)		228,000
Light Pole Trailer		12,000
Fire Boat		150,000

Village of Wilmette
2024 Budget - Revenues



Account Type	REVENUE
Fund	GENERAL FUND
Department	CERF
Program	(All)

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
GRANT/CONTRIBUTIONS								
375100	POLICE GRANT REVENUE	-	101,356	-	-	-	-	0.00%
GRANT/CONTRIBUTIONS Total		-	101,356	-	-	-	-	0.00%
PERMITS								
302005	BUILDING PERMITS-NON-OPERATING	298,803	639,609	50,000	528,000	50,000	-	0.00%
PERMITS Total		298,803	639,609	50,000	528,000	50,000	-	0.00%
Grand Total		298,803	740,965	50,000	528,000	50,000	-	0.00%

Village of Willmette
2024 Budget Line Item Detail



Type	REVENUE
Fund	(All)
Department	CERF
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PERMITS					
302005	BUILDING PERMITS-NON-OPERATING				
	BUILDING PERMITS-NON-OPERATING	50,000	50,000	-	0.0%
	Subtotal	50,000	50,000	-	0.0%
PERMITS Total		50,000	50,000	-	0.0%
CERF ALLOCATION					
448024	CAPITAL EQPT REPL FUND TRSR				
	CAPITAL EQUIPMENT REPLACEMENT FUND TRANSFER	423,360	423,360	-	0.0%
	Subtotal	423,360	423,360	-	0.0%
CERF ALLOCATION Total		423,360	423,360	-	0.0%
Grand Total		473,360	473,360	-	0.0%

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	GENERAL FUND
Department	CERF
Program	(All)

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
CONTRACTUAL SERVICES								
420030	DIGITAL RECORDS CONVERSION	-	-	-	-	-	-	0.00%
CONTRACTUAL SERVICES Total		-	-	-	-	-	-	0.00%
CAPITAL OUTLAY								
480100	PASSENGER VEHICLES	-	-	-	2,610	44,000	44,000	0.00%
480200	P.W. VEHICLES- PICK-UP TRUCKS	640	-	85,000	74,550	-	(85,000)	-100.00%
480225	P.W. VEHICLES- LG. DUMP TRUCKS	98,160	101,462	129,000	100,320	290,000	161,000	124.81%
480275	P.W. VEHICLES- OTHER	-	576,148	300,000	330,260	66,071	(233,929)	-77.98%
480300	POLICE VEHICLES	72,907	151,002	330,000	355,850	228,000	(102,000)	-30.91%
480400	FIRE VEHICLES	14,193	297,471	-	6,950	410,000	410,000	0.00%
490400	OTHER EQUIP. - VILLAGE HALL	139,900	-	-	-	-	-	0.00%
490450	OTHER EQUIP. - PUB. WORKS	-	-	-	-	-	-	0.00%
490550	OTHER EQUIP. - POLICE	-	159,284	22,000	22,000	-	(22,000)	-100.00%
490600	OTHER EQUIP. - FIRE	93,401	-	-	-	-	-	0.00%
490650	OTHER EQUIP. - OTHER	21,093	3,960	-	-	-	-	0.00%
CAPITAL OUTLAY Total		440,294	1,289,327	866,000	892,540	1,038,071	172,071	19.87%
Grand Total		440,294	1,289,327	866,000	892,540	1,038,071	172,071	19.87%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Department	CERF
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
CAPITAL OUTLAY					
480100-40140	PASSENGER VEHICLES				
	P-13 (HYBRID SUV) (CIP PROJECT)		44,000	44,000	
	Subtotal		44,000	44,000	
480200-40520	P.W. VEHICLES- PICK-UP TRUCKS				
	T-47 (PICK-UP TRUCK) (CIP PROJECT)	85,000		(85,000)	
	Subtotal	85,000		(85,000)	
480225-40600	P.W. VEHICLES- LG. DUMP TRUCKS				
	T-17 (2003 - LARGE DUMP TRUCK) (CIP PROJECT)	129,000		(129,000)	
	Subtotal	129,000		(129,000)	
480275-40395	P.W. VEHICLES- OTHER				
	T-34 (VAC-ALL TRUCK) (CIP PROJECT)	200,000	54,071	(145,929)	-73.0%
	Subtotal	200,000	54,071	(145,929)	-73.0%
480275-40430	P.W. VEHICLES- OTHER				
	T-31 (UTILITY TRUCK) (CIP PROJECT)	100,000		(100,000)	
	Subtotal	100,000		(100,000)	
480300-40725	POLICE VEHICLES				
	SQ-505 (MARKED SQUAD CAR) (CIP PROJECT)	55,000		(55,000)	
	Subtotal	55,000		(55,000)	
480300-40735	POLICE VEHICLES				
	SQ-507 (MARKED SQUAD CAR) (CIP PROJECT)		57,000	57,000	
	Subtotal		57,000	57,000	
480300-40740	POLICE VEHICLES				
	SQ-508 (MARKED SQUAD CAR) (CIP PROJECT)	55,000		(55,000)	
	Subtotal	55,000		(55,000)	
480300-40750	POLICE VEHICLES				
	SQ-510 (MARKED SQUAD CAR) (CIP PROJECT)	55,000		(55,000)	
	Subtotal	55,000		(55,000)	
480300-40755	POLICE VEHICLES				
	SQ-511 (MARKED SQUAD CAR) (CIP PROJECT)		57,000	57,000	
	Subtotal		57,000	57,000	
480300-40760	POLICE VEHICLES				
	SQ-512 (MARKED SQUAD CAR) (CIP PROJECT)	55,000		(55,000)	
	Subtotal	55,000		(55,000)	
480300-40771	POLICE VEHICLES				
	SQ-515 HYBRID UTILITY VEHICLE (CIP PROJECT)	55,000		(55,000)	
	Subtotal	55,000		(55,000)	
480300-40785	POLICE VEHICLES				
	SQ-522 (UTILITY VEHICLE - CSO) (CIP PROJECT)	55,000		(55,000)	
	Subtotal	55,000		(55,000)	
490550-40360	OTHER EQUIP. - POLICE				
	ELECTRONIC MESSAGE BOARDS (CIP PROJECT)	22,000		(22,000)	
	Subtotal	22,000		(22,000)	
480275-40270	P.W. VEHICLES- OTHER				

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	GENERAL FUND
Department	CERF
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
480275-40270	C-26 (TRAILIER - LIGHT POLES) (CIP PROJECT)		12,000	12,000	
	Subtotal		12,000	12,000	
480300-40700	POLICE VEHICLES				
	SQ-500 (POLICE VEHICLE) (CIP PROJECT)		57,000	57,000	
	Subtotal		57,000	57,000	
480300-40710	POLICE VEHICLES				
	SQ-502 (POLICE VEHICLE) (CIP PROJECT)		57,000	57,000	
	Subtotal		57,000	57,000	
480400-40861	FIRE VEHICLES				
	FD-222 (BOAT) (CIP PROJECT)		150,000	150,000	
	Subtotal		150,000	150,000	
480400-40830	FIRE VEHICLES				
	FD-211 (AMBULANCE) (CIP PROJECT)		260,000	260,000	
	Subtotal		260,000	260,000	
480225-40570	P.W. VEHICLES- LG. DUMP TRUCKS				
	T-05 (LARGE DUMP TRUCK) (CIP PROJECT)		290,000	290,000	
	Subtotal		290,000	290,000	
CAPITAL OUTLAY Total		866,000	1,038,071	172,071	19.9%
Grand Total		866,000	1,038,071	172,071	19.9%



Infrastructure Investment

SERVICES

The Infrastructure Investment component of the 2024 Annual Operating Budget breaks out the projected expense for the Village's infrastructure investment. This was previously denoted as the Engineering Dedicated Program. The Village's infrastructure investment is spread across three funds: General Fund, Capital Projects Fund, and Motor Fuel Tax Fund.

Revenue by Fund

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
General Fund	3,056,818	2,829,644	3,357,562	3,080,010	3,185,780	(171,782)
Motor Fuel Tax Fund	1,663,286	1,733,608	1,225,000	1,274,500	1,267,800	42,800
Capital Projects Fund	3,300,000	-	-	-	-	-
TOTAL BUDGET	8,020,104	4,563,252	4,582,562	4,354,510	4,453,580	(128,982)

Expense by Fund

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
General Fund	3,521,559	3,573,437	5,516,661	5,426,470	5,983,603	466,942
Motor Fuel Tax Fund	1,619,018	1,795,000	1,797,400	1,797,400	1,267,800	(529,600)
Capital Projects Fund	1,528,546	14,575	802,500	-	824,000	21,500
TOTAL BUDGET	6,669,123	5,383,012	8,116,561	7,223,870	8,075,403	(41,158)

This program has its own separate long-range cash flows that show the beginning balances, revenues, expenses, and projected ending balances.



Infrastructure Investment

PROGRAM SUMMARIES

Infrastructure Investment

The 2024 Budget reflects the Village's commitment to funding the overall road program which includes the following projects.

- Street Resurfacing - \$2,296,623
(includes MFT funds, Rebuild Illinois Grant Funds, and reserve drawdown)
- Alley Reconstruction - \$1,147,000
- Central Ave. Reconstruction - \$824,000
- Phase I/II Studies/Engineering - \$650,000
- Asphalt to Brick Reconstruction - \$503,000
- Old Glenview Road Resurfacing - \$405,565
- Skokie Shared Use Path – \$379,715
- Engineering Services - \$351,000
- Brick Street Renovation - \$349,000
- Sidewalk Replacement - \$223,000
- Brick Street Maintenance - \$192,000
- Active Transportation Plan - \$190,000
- Parking Lot Resurfacing - \$163,000
- Pavement Patching - \$143,000
- Pavement Marking - \$58,000
- Pavement Surface Rejuvenation - \$52,000
- Curb Replacement - \$47,000
- Skokie Valley Trail - \$42,500
- Pedestrian Improvements - \$25,000
- Crack Sealing - \$19,000
- Decorative Brick Repairs - \$15,000

Village of Wilmette
2024 Budget - Revenues



Account Type	REVENUE
Sub-Fund	INFRASTRUCTURE INVESTMENT
Department	(All)
Program	(All)

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
INVESTMENT INCOME								
360000	INTEREST EARNINGS	6,916	32,640	10,000	70,000	30,000	20,000	200.00%
INVESTMENT INCOME Total		6,916	32,640	10,000	70,000	30,000	20,000	200.00%
HOME RULE SALES TAX								
300101	HOME RULE SALES TAX	135,350	135,350	135,350	135,350	135,350	-	0.00%
HOME RULE SALES TAX Total		135,350	135,350	135,350	135,350	135,350	-	0.00%
PROPERTY TAX								
300010	PROP. TAXES - CURRENT YR LEVY	650,000	650,000	100,000	100,000	100,000	-	0.00%
PROPERTY TAX Total		650,000	650,000	100,000	100,000	100,000	-	0.00%
BOND PROCEEDS								
375000	BOND PROCEEDS	3,300,000	-	-	-	-	-	0.00%
BOND PROCEEDS Total		3,300,000	-	-	-	-	-	0.00%
GRANT/CONTRIBUTIONS								
375101	GRANT	595,047	605,047	515,569	180,520	672,930	157,361	30.52%
	CENTRAL AVENUE RECONSTRUCTION	367,944	31,441	-	-	-	-	0.00%
	LOCUST ROAD RECONSTRUCTION	-	-	-	-	-	-	0.00%
	NORTH BRIDGE SIDEWALK	-	-	-	-	-	-	0.00%
	SKOKIE VALLEY BIKE TRAIL	-	-	37,500	75,000	37,500	-	0.00%
	SKOKIE/LAKE INTERSECTION	-	114,503	344,143	344,140	-	(344,143)	-100.00%
GRANT/CONTRIBUTIONS Total		962,991	750,991	897,212	599,660	710,430	(186,782)	-20.82%
OTHER TAXES								
300180	MOTOR FUEL TAX ALLOTMENTS	1,061,323	1,105,921	1,215,000	1,204,500	1,237,800	22,800	1.88%
OTHER TAXES Total		1,061,323	1,105,921	1,215,000	1,204,500	1,237,800	22,800	1.88%
PERMITS								
302023	PAVEMENT DEGRADATION FEE	95,427	138,362	100,000	120,000	100,000	-	0.00%
PERMITS Total		95,427	138,362	100,000	120,000	100,000	-	0.00%
OTHER REVENUE								
300175	FUEL TAX	212,657	200,635	210,000	210,000	210,000	-	0.00%
300176	HOTEL TAX	-	-	400,000	400,000	415,000	15,000	3.75%
OTHER REVENUE Total		212,657	200,635	610,000	610,000	625,000	15,000	2.46%
LICENSES								
301000	VEHICLE LICENSES	1,595,440	1,549,353	1,515,000	1,515,000	1,515,000	-	0.00%
LICENSES Total		1,595,440	1,549,353	1,515,000	1,515,000	1,515,000	-	0.00%
Grand Total		8,020,104	4,563,252	4,582,562	4,354,510	4,453,580	(128,982)	-2.81%

Village of Willmette

2024 Budget Line Item Detail



Type	REVENUE
Sub-Fund	INFRASTRUCTURE INVESTMENT
Department	(All)
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
INVESTMENT INCOME					
360000	INTEREST EARNINGS				
	INTEREST EARNINGS	10,000	30,000	20,000	200.0%
	Subtotal	10,000	30,000	20,000	200.0%
INVESTMENT INCOME Total		10,000	30,000	20,000	200.0%
HOME RULE SALES TAX					
300101	HOME RULE SALES TAX				
	HOME RULE SALES TAX	135,350	135,350	-	0.0%
	Subtotal	135,350	135,350	-	0.0%
HOME RULE SALES TAX Total		135,350	135,350	-	0.0%
PROPERTY TAX					
300010	PROP. TAXES - CURRENT YR LEVY				
	PROPERTY TAX LEVY - CURRENT	100,000	100,000	-	0.0%
	Subtotal	100,000	100,000	-	0.0%
PROPERTY TAX Total		100,000	100,000	-	0.0%
GRANT/CONTRIBUTIONS					
375101-80110	GRANT				
	WILMETTE AVENUE RESURFACING	94,655		(94,655)	
	Subtotal	94,655		(94,655)	
375101-80113	GRANT				
	SKOKIE/LAKE GRANT	344,143		(344,143)	
	Subtotal	344,143		(344,143)	
375101-80118	GRANT				
	HIBBARD ROAD RECONSTRUCTION - PHASE 1	160,000	200,000	40,000	25.0%
	Subtotal	160,000	200,000	40,000	25.0%
375101-80404	GRANT				
	SKOKIE VALLEY TRAIL	37,500	37,500	-	0.0%
	Subtotal	37,500	37,500	-	0.0%
375101-80405	GRANT				
	SKOKIE BLVD SHARED USE PATH GRANT	260,914	202,680	(58,234)	-22.3%
	Subtotal	260,914	202,680	(58,234)	-22.3%
375101-80119	GRANT				
	OLD GLENVIEW ROAD		180,250	180,250	
	Subtotal		180,250	180,250	
375101-80121	GRANT				
	WILMETTE/GLENVIEW/RIDGE ROAD GRANT		90,000	90,000	
	Subtotal		90,000	90,000	
GRANT/CONTRIBUTIONS Total		897,212	710,430	(186,782)	-20.8%
OTHER TAXES					
300180	MOTOR FUEL TAX ALLOTMENTS				
	MOTOR FUEL TAX	1,215,000	1,237,800	22,800	1.9%
	Subtotal	1,215,000	1,237,800	22,800	1.9%
OTHER TAXES Total		1,215,000	1,237,800	22,800	1.9%
PERMITS					

Village of Willmette

2024 Budget Line Item Detail



Type	REVENUE
Sub-Fund	INFRASTRUCTURE INVESTMENT
Department	(All)
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
302023	PAVEMENT DEGRADATION FEE				
	PAVEMENT DEGRADATION FEE	100,000	100,000	-	0.0%
	Subtotal	100,000	100,000	-	0.0%
PERMITS Total		100,000	100,000	-	0.0%
OTHER REVENUE					
300175	FUEL TAX				
	LOCAL GAS TAX	210,000	210,000	-	0.0%
	Subtotal	210,000	210,000	-	0.0%
300176	HOTEL TAX				
	HOTEL TAX	400,000	415,000	15,000	3.8%
	Subtotal	400,000	415,000	15,000	3.8%
OTHER REVENUE Total		610,000	625,000	15,000	2.5%
LICENSES					
301000	VEHICLE LICENSES				
	VEHICLE LICENSES	1,515,000	1,515,000	-	0.0%
	Subtotal	1,515,000	1,515,000	-	0.0%
LICENSES Total		1,515,000	1,515,000	-	0.0%
Grand Total		4,582,562	4,453,580	(128,982)	-2.8%

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Sub-Fund	INFRASTRUCTURE INVESTMENT
Department	(All)
Program	(All)

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
CAPITAL OUTLAY								
425000	SIDEWALK REPLACEMENT PROGRAM	74,722	56,231	245,000	245,000	238,000	(7,000)	-2.86%
425100	CURB REPAIRS	25,083	25,796	40,000	45,800	47,000	7,000	17.50%
425105	RETAINING WALL REPAIRS	-	-	-	-	-	-	0.00%
425200	S.A.M.P. PROGRAM	495,905	1,113,245	790,000	1,210,000	1,147,000	357,000	45.19%
425205	STREET PATCHING	93,617	122,795	130,000	240,000	143,000	13,000	10.00%
425210	PAVEMENT SURFACE REJUVENATION	63,418	48,185	70,000	66,560	52,000	(18,000)	-25.71%
425220	PAVEMENT MARKING PROGRAM	51,658	-	110,000	110,000	58,000	(52,000)	-47.27%
425230	BRICK STREET MAINTENANCE	101,079	70,104	166,000	165,000	192,000	26,000	15.66%
425235	BRICK STREET RENOVATION	218,138	485,701	308,000	385,000	349,000	41,000	13.31%
425240	CRACK SEALING PROGRAM	26,001	25,386	28,000	18,000	19,000	(9,000)	-32.14%
425245	TRAFFIC CALMING PROGRAM	30,553	-	25,000	9,330	25,000	-	0.00%
425246	PEDESTRIAN IMPROVEMENTS	54,245	19,895	-	-	-	-	0.00%
425247	BIKE PLAN IMPLEMENTATION	28,612	93,248	265,000	265,000	190,000	(75,000)	-28.30%
425250	STREET RESURFACING PROGRAM	3,651,602	1,254,898	2,598,519	1,508,030	2,258,388	(340,131)	-13.09%
425251	ASPHALT TO BRICK RECONSTRUCTION	-	-	523,000	540,000	503,000	(20,000)	-3.82%
425255	ENGINEERING SERVICES - ROAD	122,615	195,457	278,000	255,000	351,000	73,000	26.26%
425256	ENGINEERING SERVICES - PHASE 1	1,222	56,495	200,000	170,000	650,000	450,000	225.00%
470100	INFRASTRUCTURE - ROADS	1,619,018	1,795,000	1,797,400	1,797,400	1,267,800	(529,600)	-29.46%
470350	INFRASTRUCTURE - PARKING LOTS	11,635	5,221	70,000	60,000	163,000	93,000	132.86%
470375	INFRASTRUCTURE - OTHER	-	-	472,642	133,750	422,215	(50,427)	-10.67%
490650	OTHER EQUIP. - OTHER	-	15,355	-	-	-	-	0.00%
CAPITAL OUTLAY Total		6,669,123	5,383,012	8,116,561	7,223,870	8,075,403	(41,158)	-0.51%
Grand Total		6,669,123	5,383,012	8,116,561	7,223,870	8,075,403	(41,158)	-0.51%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Sub-Fund	INFRASTRUCTURE INVESTMENT
Department	(All)
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
CAPITAL OUTLAY					
425000	SIDEWALK REPLACEMENT PROGRAM				
	SIDEWALK REPLACEMENT PROGRAM (CIP PROJECT)	215,000	223,000	8,000	3.7%
	Subtotal	215,000	223,000	8,000	3.7%
425000-80120	SIDEWALK REPLACEMENT PROGRAM				
	DECORATIVE BRICK REPAIRS (CIP PROJECT)	30,000	15,000	(15,000)	-50.0%
	Subtotal	30,000	15,000	(15,000)	-50.0%
425100	CURB REPAIRS				
	CURB REPLACEMENT PROGRAM (CIP PROJECT)	40,000	47,000	7,000	17.5%
	Subtotal	40,000	47,000	7,000	17.5%
425200	S.A.M.P. PROGRAM				
	ALLEY MAINTENANCE PROGRAM (CIP PROJECT)	690,000	1,147,000	457,000	66.2%
	Subtotal	690,000	1,147,000	457,000	66.2%
425200-22151	S.A.M.P. PROGRAM				
	OUILMETTE WAY - CARRYOVER	100,000		(100,000)	
	Subtotal	100,000		(100,000)	
425205	STREET PATCHING				
	STREET PATCHING PROGRAM (CIP PROJECT)	130,000	143,000	13,000	10.0%
	Subtotal	130,000	143,000	13,000	10.0%
425210	PAVEMENT SURFACE REJUVENATION				
	PAVEMENT REJUVENATION (CIP PROJECT)	70,000	52,000	(18,000)	-25.7%
	Subtotal	70,000	52,000	(18,000)	-25.7%
425220	PAVEMENT MARKING PROGRAM				
	PAVEMENT MARKING PROGRAM (CIP PROJECT)	110,000	58,000	(52,000)	-47.3%
	Subtotal	110,000	58,000	(52,000)	-47.3%
425230	BRICK STREET MAINTENANCE				
	BRICK STREET MAINTENANCE (CIP PROJECT)	166,000	192,000	26,000	15.7%
	Subtotal	166,000	192,000	26,000	15.7%
425235	BRICK STREET RENOVATION				
	BRICK STREET RENOVATION (CIP PROJECT)	308,000	349,000	41,000	13.3%
	Subtotal	308,000	349,000	41,000	13.3%
425240	CRACK SEALING PROGRAM				
	CRACK SEALING PROGRAM (CIP PROJECT)	28,000	19,000	(9,000)	-32.1%
	Subtotal	28,000	19,000	(9,000)	-32.1%
425245	TRAFFIC CALMING PROGRAM				
	TRAFFIC CALMING (CIP PROJECT)	25,000	25,000	-	0.0%
	Subtotal	25,000	25,000	-	0.0%
425247	BIKE PLAN IMPLEMENTATION				
	ACTIVE TRANSPORTATION PLAN (CIP PROJECT)	265,000	190,000	(75,000)	-28.3%
	Subtotal	265,000	190,000	(75,000)	-28.3%
425250	STREET RESURFACING PROGRAM				
	ANNUAL STREET RESURFACING (ADDITIONAL FUNDS IN MFT) (CIP PROJECT)	209,600	1,028,823	819,223	390.9%
	Subtotal	209,600	1,028,823	819,223	390.9%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Sub-Fund	INFRASTRUCTURE INVESTMENT
Department	(All)
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
425250-80110	STREET RESURFACING PROGRAM				
	WILMETTE AVENUE RESURFACING (CIP PROJECT)	766,860		(766,860)	
	Subtotal	766,860		(766,860)	
425250-80111	STREET RESURFACING PROGRAM				
	CENTRAL AVENUE RECONSTRUCTION - CARRYOVER	802,500	824,000	21,500	2.7%
	Subtotal	802,500	824,000	21,500	2.7%
425250-80113	STREET RESURFACING PROGRAM				
	SKOKIE / LAKE INTERSECTION IMPROVEMENTS (CIP PROJECT)	819,559		(819,559)	
	Subtotal	819,559		(819,559)	
425251	ASPHALT TO BRICK RECONSTRUCTION				
	ASPHALT TO BRICK RECONSTRUCTION (CIP PROJECT)	523,000	503,000	(20,000)	-3.8%
	Subtotal	523,000	503,000	(20,000)	-3.8%
425255	ENGINEERING SERVICES - ROAD				
	ENGINEERING SERVICES - ANNUAL CIP PROJECTS (CIP PROJECT)	278,000	351,000	73,000	26.3%
	Subtotal	278,000	351,000	73,000	26.3%
425256	ENGINEERING SERVICES - PHASE 1				
	ENGINEERING SERVICES - PHASE I & II ENGINEERING (CIP PROJECT)	200,000	650,000	450,000	225.0%
	Subtotal	200,000	650,000	450,000	225.0%
470100	INFRASTRUCTURE - ROADS				
	ANNUAL STREET RESURFACING (FUNDS FROM STATE BOND GRANTS) (CIP PROJECT)	597,400		(597,400)	
	Subtotal	597,400		(597,400)	
470100-80190	INFRASTRUCTURE - ROADS				
	ANNUAL STREET RESURFACING (ADDITIONAL FUNDS IN DEDICATED REVENUE) (CIP PROJECT)	1,200,000	1,267,800	67,800	5.7%
	Subtotal	1,200,000	1,267,800	67,800	5.7%
470350	INFRASTRUCTURE - PARKING LOTS				
	PARKING LOT PAVING PROGRAM (CIP PROJECT)	70,000	163,000	93,000	132.9%
	Subtotal	70,000	163,000	93,000	132.9%
470375-80404	INFRASTRUCTURE - OTHER				
	SKOKIE VALLEY BIKE TRAIL (CIP PROJECT)	43,750	42,500	(1,250)	-2.9%
	Subtotal	43,750	42,500	(1,250)	-2.9%
470375-80405	INFRASTRUCTURE - OTHER				
	SKOKIE BLVD SHARED USE PATH (CIP PROJECT)	428,892	379,715	(49,177)	-11.5%
	Subtotal	428,892	379,715	(49,177)	-11.5%
425250-80119	STREET RESURFACING PROGRAM				
	OLD GLENVIEW ROAD RESURFACING (CIP PROJECT)		405,565	405,565	
	Subtotal		405,565	405,565	
CAPITAL OUTLAY Total		8,116,561	8,075,403	(41,158)	-0.5%
Grand Total		8,116,561	8,075,403	(41,158)	-0.5%



Pension Funds



Firefighter's Pension Fund

Accounts for the benefit payments and administrative expenses of the statutory pension plan. All sworn firefighting personnel are covered under this pension plan. This plan is administered locally. The resources used to finance this plan are the Village's employer contribution, employee contributions, and investment income.

Police Pension Fund

Accounts for the benefit payments and administrative expenses of the statutory pension plan. All sworn police personnel are covered under this pension plan. This plan is administered locally. The resources used to finance this plan are the Village's employer contribution, employee contributions, and investment income.

Section 105 Fund

Accounts for the benefit payments for Section 105 Plans that covers all eligible full-time employees for the Village.

Village of Wilmette
History of Employee Pension Expense



Year	IMRF Employer Contributions	Police Pension Employer Contributions	Fire Pension Employer Contributions	Total Pension Contributions	Annual Percentage Change	General Fund Budget	Pension Cost as a % of Budget	Tax Levy	Pension Cost as a % Tax Levy
1998	511,477	264,800	332,000	1,108,277	-1.6%	18,664,390	5.9%	7,072,200	15.7%
1999	488,454	260,000	360,000	1,108,454	0.0%	19,113,755	5.8%	7,384,700	15.0%
2000	425,404	277,000	465,000	1,167,404	5.3%	20,847,566	5.6%	7,642,700	15.3%
2001	272,326	378,000	541,000	1,191,326	2.0%	21,635,895	5.5%	7,994,173	14.9%
2002	223,799	511,000	638,000	1,372,799	15.2%	21,639,970	6.3%	8,461,616	16.2%
2003	127,141	624,000	748,000	1,499,141	9.2%	22,307,585	6.7%	8,968,044	16.7%
2004	373,520	774,300	818,350	1,966,170	31.2%	23,402,358	8.4%	9,505,136	20.7%
2005	568,877	789,400	1,078,808	2,437,085	24.0%	25,529,180	9.5%	10,306,726	23.6%
2006	663,056	860,000	1,118,000	2,641,056	8.4%	27,326,786	9.7%	10,925,600	24.2%
2007	707,886	1,016,400	1,245,800	2,970,086	12.5%	29,851,632	9.9%	11,801,600	25.2%
2008	687,857	1,112,000	1,394,000	3,193,857	7.5%	29,248,565	10.9%	12,272,800	26.0%
2009	702,537	1,300,000	1,620,000	3,622,537	13.4%	31,431,540	11.5%	12,999,000	27.9%
2010	745,407	1,540,900	1,880,700	4,167,007	15.0%	29,511,690	14.1%	13,513,000	30.8%
2011	827,091	1,752,700	2,152,600	4,732,391	13.6%	30,354,770	15.6%	14,016,100	33.8%
2012	934,951	1,843,600	2,217,700	4,996,251	5.6%	31,191,717	16.0%	14,533,400	34.4%
2013	1,041,673	1,800,000	2,211,300	5,052,973	1.1%	32,326,730	15.6%	15,039,800	33.6%
2014	1,148,105	1,800,000	2,200,000	5,148,105	1.9%	33,168,940	15.5%	15,548,900	33.1%
2015	1,073,530	1,763,100	2,296,000	5,132,630	-0.3%	35,521,310	14.4%	16,070,450	31.9%
2016	1,139,375	2,029,600	2,486,700	5,655,675	10.2%	36,282,071	15.6%	16,607,923	34.1%
2017	1,133,085	2,023,000	2,609,000	5,765,085	1.9%	38,291,855	15.1%	17,433,764	33.1%
2018	1,200,252	2,127,000	2,750,000	6,077,252	5.4%	33,852,245	18.0%	18,122,196	33.5%
2019	984,102	2,273,000	2,823,000	6,080,102	0.0%	35,103,675	17.3%	18,620,800	32.7%
2020	1,223,360	2,492,000	2,935,000	6,650,360	9.4%	37,218,160	17.9%	19,549,400	34.0%
2021	1,211,368	2,705,000	3,376,000	7,292,368	9.7%	35,570,412	20.5%	20,326,000	35.9%
2022	997,703	2,705,000	3,376,000	7,078,703	-2.9%	39,148,544	18.1%	20,826,300	34.0%
2023 Estimate	796,740	2,555,000	3,226,000	6,577,740	-7.1%	40,052,476	16.4%	20,710,500	31.8%
2024 Budget	869,694	2,600,000	3,300,000	6,769,694	2.9%	41,099,305	16.5%	21,319,300	31.8%

% Change from 2023	<u>9.16%</u>	<u>1.76%</u>	<u>2.29%</u>

% Change from 1998	<u>70.04%</u>	<u>881.87%</u>	<u>893.98%</u>	<u>510.83%</u>

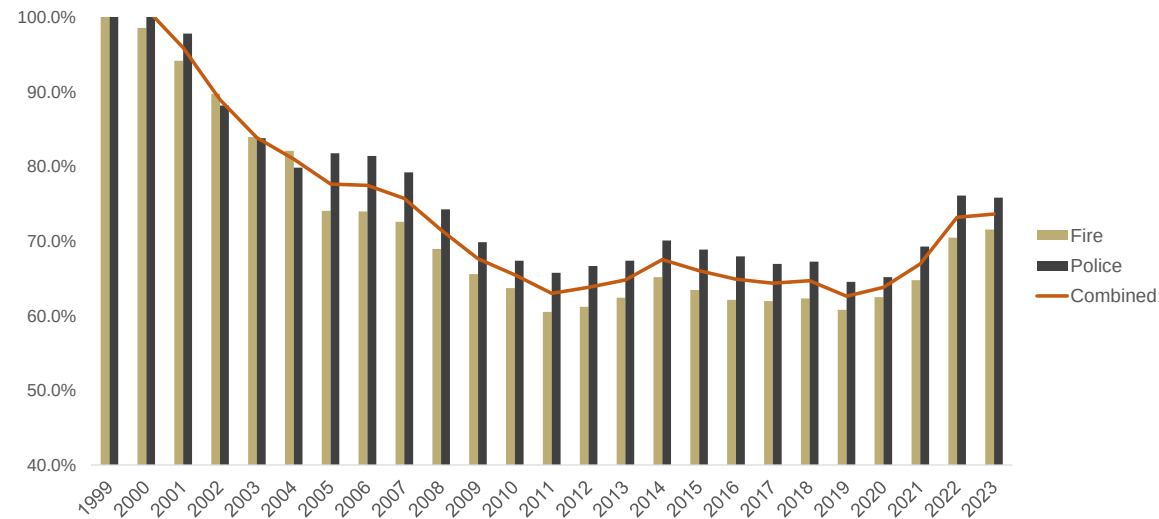
27 Year Average Compounded Annual Growth	1.99%	8.83%	8.88%	6.93%

Village of Wilmette
Historical Pension Funding Levels



Year Reported	As Of Date	Fire			Police			Combined Funded Ratio
		Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	
1999	12/31/1998	24,278,083	23,535,387	103.2%	21,964,305	20,799,713	105.6%	104.3%
2000	12/31/1999	24,801,174	25,152,454	98.6%	22,828,570	21,921,651	104.1%	101.2%
2001	12/31/2000	24,972,230	26,505,527	94.2%	23,532,006	24,049,870	97.8%	95.9%
2002	12/31/2001	24,686,816	27,499,449	89.8%	23,363,594	26,490,419	88.2%	89.0%
2003	12/31/2002	24,493,712	29,166,669	84.0%	23,349,649	27,857,561	83.8%	83.9%
2004	12/31/2003	25,010,118	30,450,103	82.1%	23,975,682	30,016,766	79.9%	81.0%
2005	12/31/2004	26,087,672	35,218,576	74.1%	25,256,500	30,875,862	81.8%	77.7%
2006	12/31/2005	27,609,198	37,315,512	74.0%	26,804,907	32,910,192	81.4%	77.5%
2007	12/31/2006	28,922,152	39,835,805	72.6%	28,333,401	35,758,708	79.2%	75.7%
2008	12/31/2007	30,668,985	44,470,280	69.0%	30,186,114	40,633,684	74.3%	71.5%
2009	12/31/2008	30,969,840	47,209,466	65.6%	30,449,896	43,578,850	69.9%	67.7%
2010	12/31/2009	31,700,500	49,748,319	63.7%	31,057,872	46,081,936	67.4%	65.5%
2011	12/31/2010	32,553,522	53,786,181	60.5%	31,937,125	48,562,989	65.8%	63.0%
2012	12/31/2011	34,989,002	57,149,163	61.2%	34,263,949	51,377,545	66.7%	63.8%
2013	12/31/2012	37,377,777	59,860,901	62.4%	36,626,142	54,342,889	67.4%	64.8%
2014	12/31/2013	40,126,135	61,553,823	65.2%	39,539,190	56,400,194	70.1%	67.5%
2015	1/1/2015	41,922,787	66,062,441	63.5%	41,352,610	60,035,705	68.9%	66.0%
2016	1/1/2016	43,377,088	69,807,295	62.1%	42,931,094	63,158,977	68.0%	64.9%
2017	1/1/2017	43,986,459	70,971,377	62.0%	43,964,723	65,652,493	67.0%	64.4%
2018	1/1/2018	45,941,999	73,725,005	62.3%	46,112,905	68,551,980	67.3%	64.7%
2019	1/1/2019	47,212,256	77,645,395	60.8%	47,457,222	73,510,923	64.6%	62.6%
2020	1/1/2020	49,904,343	79,833,011	62.5%	50,193,590	76,983,828	65.2%	63.8%
2021	1/1/2021	53,386,355	82,421,245	64.8%	53,997,345	77,933,253	69.3%	67.0%
2022	1/1/2022	60,921,228	86,435,344	70.5%	61,665,440	80,990,820	76.1%	73.2%
2023	1/1/2023	63,933,019	89,337,205	71.6%	63,797,960	84,099,763	75.9%	73.6%

Historical Pension Fund Levels





FUND SUMMARY

This program provides funding for the Firefighter's Pension Fund as mandated by State law. The Firefighter's Pension Fund provides retirement and disability benefits for Wilmette Fire Department personnel in accordance with criteria as outlined under the State statutes. The Fund is controlled by the Wilmette Firefighter's Pension Fund Board of Trustees. As of 2006, the composition of this Board consists of two active firefighters elected by the active firefighters, one retired firefighter elected by the retired firefighters or their beneficiaries, and two citizens at large appointed by the Village Board of Trustees. Public Act 101-0610 mandated the consolidation of the assets of the state's more than 650 downstate and suburban public safety pension funds into two consolidated investment funds in 2022. The law creates one investment fund for firefighters, the Firefighters' Pension Investment Fund. The Wilmette Firefighters' Pension Fund completed its investment transition in January of 2022. The Pension Board will continue to manage benefit distribution and determinations, including pension disability awards. The Village Treasurer will remain an ex-officio member of the Board and the fiscal agent for this fund.

BUDGET SUMMARY

Revenue by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Emp. Serv. Credit Buy Back	136,601	(4,323)	-	-	-	-
Investment Income	7,875,382	(14,508,540)	3,625,000	3,625,000	3,915,000	290,000
Property Tax	3,126,000	3,126,000	3,126,000	3,126,000	3,300,000	174,000
Interfund Transfer	250,000	250,000	100,000	100,000	-	(100,000)
Employee Contribution	455,222	495,445	496,000	496,000	500,000	4,000
TOTAL REVENUES	11,843,205	(10,641,418)	7,347,000	7,347,000	7,715,000	368,000

Expense by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Pension Payments	4,412,701	4,662,593	5,250,500	5,250,500	5,505,000	254,500
Pension Contrib. Refunds	-	-	50,000	50,000	50,000	-
Contractual Services	103,879	68,446	171,200	171,200	173,000	1,800
Other Expenses	8,795	915	13,000	13,000	13,000	-
TOTAL EXPENSES	4,525,375	4,731,954	5,484,700	5,484,700	5,741,000	256,300



BUDGET ANALYSIS

Income for this fund is from participating employees' contribution of 9.455% of salaries as required by State law, interest income from investment of assets and employer contributions. The employer's share is shown as the property tax revenue and the interfund transfer from the General Fund.

An independent actuarial study is used to determine the amount of the employer contribution. In 2007 and 2008, the actuarial assumptions were reviewed and the Village Board along with the Fire and Police Pension Boards determined that the salary growth assumption would be increased from 5% to 5.5%; the mortality and retirement rate assumptions were modified to reflect more realistic life expectancy and retirement ages; and the expected rate of return was to be decreased by 0.05% per year for a five-year period to get to 7.25% from 7.50%. In 2012, the State of Illinois updated its assumptions for mortality rates, termination rates, disability rates, and spousal age. These new assumptions were more conservative than those previously used by the Village and thus it was appropriate to adopt them.

In 2019, the Village Board determined to change the public safety pension funding strategy by transitioning (from fiscal years 2020 – 2024) to a 15-year rolling amortization. The change is intended to level-off future contribution increases and begin to pay down the fund's unfunded liability.

According to the independent actuary's report, as of January 1, 2023, the Fund accrued liabilities of \$89.3 million and assets of \$63.9 million (a 71.6% funding level).

Since the Firefighters' Pension Fund is a defined benefit plan, the expenditures budget is reflective of the actual payments to be made. Investment gains and losses and legislative enhancements of pension benefits will result in changes of the employer's contribution. The Village's budgeted employer contribution of \$3,300,000 reflects a 2.3% increase from 2023.

Village of Wilmette
2024 Budget - Revenues



Account Type	REVENUE
Fund	FIREFIGHTERS' PENSION FUND
Department	(All)
Program	(All)

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
OTHER INCOME								
309099	OTHER INCOME	-	(4,323)	-	-	-	-	0.00%
320050	EMPLOYEE SERV. CREDIT BUY-BACK	136,601	-	-	-	-	-	0.00%
OTHER INCOME Total		136,601	(4,323)	-	-	-	-	0.00%
INVESTMENT INCOME		7,875,382	(14,508,540)	3,625,000	3,625,000	3,915,000	290,000	8.00%
PROPERTY TAX								
300010	PROP. TAXES - CURRENT YR LEVY	3,126,000	3,126,000	3,126,000	3,126,000	3,300,000	174,000	5.57%
PROPERTY TAX Total		3,126,000	3,126,000	3,126,000	3,126,000	3,300,000	174,000	5.57%
INTERFUND TRANSFER								
374100	GENERAL FUND TRANSFER	250,000	250,000	100,000	100,000	-	(100,000)	-100.00%
INTERFUND TRANSFER Total		250,000	250,000	100,000	100,000	-	(100,000)	-100.00%
EMPLOYEE CONTRIBUTIONS								
320000	EMPLOYEE PENSION CONTRIBUTIONS	455,222	495,445	496,000	496,000	500,000	4,000	0.81%
EMPLOYEE CONTRIBUTIONS Total		455,222	495,445	496,000	496,000	500,000	4,000	0.81%
Grand Total		11,843,205	(10,641,418)	7,347,000	7,347,000	7,715,000	368,000	5.01%

Village of Willmette

2024 Budget Line Item Detail



Type	REVENUE
Fund	FIREFIGHTERS' PENSION FUND
Department	(All)
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
INVESTMENT INCOME					
360000	INTEREST EARNINGS				
	INTEREST EARNINGS	3,625,000	3,915,000	290,000	8.0%
	Subtotal	3,625,000	3,915,000	290,000	8.0%
INVESTMENT INCOME Total		3,625,000	3,915,000	290,000	8.0%
PROPERTY TAX					
300010	PROP. TAXES - CURRENT YR LEVY				
	PROPERTY TAX LEVY - CURRENT	3,126,000	3,300,000	174,000	5.6%
	Subtotal	3,126,000	3,300,000	174,000	5.6%
PROPERTY TAX Total		3,126,000	3,300,000	174,000	5.6%
EMPLOYEE CONTRIBUTIONS					
320000	EMPLOYEE PENSION CONTRIBUTIONS				
	EMPLOYEE PENSION CONTRIBUTIONS (FIRE)	496,000	500,000	4,000	0.8%
	Subtotal	496,000	500,000	4,000	0.8%
EMPLOYEE CONTRIBUTIONS Total		496,000	500,000	4,000	0.8%
INTERFUND TRANSFER					
374100	GENERAL FUND TRANSFER				
	GENERAL FUND TRANSFER	100,000		(100,000)	
	Subtotal	100,000		(100,000)	
INTERFUND TRANSFER Total		100,000		(100,000)	
Grand Total		7,347,000	7,715,000	368,000	5.0%

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	FIREFIGHTERS' PENSION FUND
Department	(All)
Program	(All)

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
PERSONNEL EXPENSE								
411000	PENSION PAYMENTS	4,412,701	4,662,593	5,250,500	5,250,500	5,505,000	254,500	4.85%
411010	PENSION CONTRIBUTION REFUNDS	-	-	50,000	50,000	50,000	-	0.00%
PERSONNEL EXPENSE Total		4,412,701	4,662,593	5,300,500	5,300,500	5,555,000	254,500	4.80%
CONTRACTUAL SERVICES								
420020	PROFESSIONAL SERVICES	97,847	62,222	165,200	165,200	165,000	(200)	-0.12%
420100	ANNUAL AUDIT	6,000	6,000	6,000	6,000	8,000	2,000	33.33%
420150	BANK CHARGES	32	224	-	-	-	-	0.00%
CONTRACTUAL SERVICES Total		103,879	68,446	171,200	171,200	173,000	1,800	1.05%
OTHER EXPENSE								
447500	D.O.I. STATE REPORT FILING FEE	8,000	-	8,000	8,000	8,000	-	0.00%
447550	OTHER PENSION ADMIN. EXPENSE	795	915	5,000	5,000	5,000	-	0.00%
OTHER EXPENSE Total		8,795	915	13,000	13,000	13,000	-	0.00%
Grand Total		4,525,375	4,731,954	5,484,700	5,484,700	5,741,000	256,300	4.67%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	FIREFIGHTERS' PENSION FUND
Department	(All)
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PERSONNEL EXPENSE					
411000	PENSION PAYMENTS				
	PENSION PAYMENTS	5,250,500	5,505,000	254,500	4.8%
	Subtotal	5,250,500	5,505,000	254,500	4.8%
411010	PENSION CONTRIBUTION REFUNDS				
	PENSION CONTRIBUTION REFUNDS	50,000	50,000	-	0.0%
	Subtotal	50,000	50,000	-	0.0%
PERSONNEL EXPENSE Total		5,300,500	5,555,000	254,500	4.8%
CONTRACTUAL SERVICES					
420020	PROFESSIONAL SERVICES				
	FINANCIAL SERVICES (ACTUARIAL, MONEY MANAGEMENT, ETC.)	165,200	165,000	(200)	-0.1%
	Subtotal	165,200	165,000	(200)	-0.1%
420100	ANNUAL AUDIT				
	FINANCIAL AUDIT, INCLUDING CERTIFICATION BY GOVERNMENT FINANCE OFFICERS' ASSOCIATION	6,000	8,000	2,000	33.3%
	Subtotal	6,000	8,000	2,000	33.3%
CONTRACTUAL SERVICES Total		171,200	173,000	1,800	1.1%
OTHER EXPENSE					
447500	D.O.I. STATE REPORT FILING FEE				
	D.O.I. STATE REPORT FILING FEE	8,000	8,000	-	0.0%
	Subtotal	8,000	8,000	-	0.0%
447550	OTHER PENSION ADMIN. EXPENSE				
	OTHER PENSION ADMIN. EXPENSE	5,000	5,000	-	0.0%
	Subtotal	5,000	5,000	-	0.0%
OTHER EXPENSE Total		13,000	13,000	-	0.0%
Grand Total		5,484,700	5,741,000	256,300	4.7%



FUND SUMMARY

This program provides funding for the Police Pension Fund as mandated by State law. The Wilmette Police Pension Fund provides retirement and disability benefits in accordance with criteria outlined under the state statutes and covers only personnel employed as sworn police officers by the Village of Wilmette. The pension fund is controlled by the Wilmette Police Pension Board of Trustees which consists of two active police officers elected by the active police officers, one retired police officer elected by the retired police officers or their beneficiaries, and two citizens at large appointed by the Village Board of Trustees. Public Act 101-0610 mandated the consolidation of the assets of the state's more than 650 downstate and suburban public safety pension funds into two consolidated investment funds in 2022. The law creates one investment fund for police officers, the Police Officers' Pension Investment Fund. The Wilmette Police Pension Fund completed its investment transition in June of 2022. The Pension Board will continue to manage benefit distribution and determinations, including pension disability awards. The Village Treasurer is an ex-officio member and acts as the fiscal agent for this fund.

BUDGET SUMMARY

Revenue by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Emp. Serv. Credit Buy Back	-	133,331	-	-	-	-
Investment Income	5,959,736	(13,159,373)	3,625,000	3,625,000	3,915,000	290,000
Property Tax	2,455,000	2,455,000	2,455,000	2,455,000	2,600,000	145,000
Interfund Transfer	250,000	250,000	100,000	100,000	-	(100,000)
Employee Contributions	506,601	532,686	559,000	559,000	565,000	6,000
TOTAL REVENUES	9,171,337	(9,788,356)	6,739,000	6,739,000	7,080,000	341,000

Expense by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Pension Payments	3,620,055	3,701,508	4,230,000	4,230,000	4,705,000	475,000
Pension Contrib. Refunds	6,328	-	50,000	50,000	50,000	-
Contractual Services	76,819	57,735	171,200	171,200	173,000	1,800
Other Expenses	9,950	11,270	13,000	13,000	13,000	-
TOTAL EXPENSES	3,713,152	3,770,513	4,464,200	4,464,200	4,941,000	476,800



BUDGET ANALYSIS

Income for this fund is from participating employees' contribution of 9.91% of the salaries as specified by State law, interest income from investment of assets and employer contributions. The employer's share is shown as the property tax revenue and the interfund transfer from the General Fund.

An independent actuarial study is used to determine the amount of the employer's contribution. In 2007 and 2008, the actuarial assumptions were reviewed and the Village Board along with the Fire and Police Pension Boards determined that the salary growth assumption would be increased from 5% to 5.5%; the mortality and retirement rate assumptions were modified to reflect more realistic life expectancy and retirement ages; and the expected rate of return was to be decreased by 0.05% per year for a five-year period to get to 7.25% from 7.50%. In 2012, the State of Illinois updated its assumptions for mortality rates, termination rates, disability rates, and spousal age. These new assumptions were more conservative than those previously used by the Village and thus it was appropriate to adopt them.

In 2019, the Village Board determined to change the public safety pension funding strategy by transitioning (from fiscal years 2020 – 2024) to a 15-year rolling amortization. The change is intended to level-off future contribution increases and begin to pay down the fund's unfunded liability.

According to the independent actuary's report, as of January 1, 2023, the Fund accrued liabilities of \$84.1 million and assets of \$63.8 million (a 75.9% funding level).

Since the Police Pension Fund is a defined benefit plan, the expenditures budget is reflective of the actual payments to be made. Investment gains and losses and legislative enhancements of pension benefits will result in changes of the employer's contribution. The Village's budgeted employer contribution of \$2,600,000 reflects a 1.8% increase from 2023.

Village of Wilmette
2024 Budget - Revenues



Account Type	REVENUE
Fund	POLICE PENSION FUND
Department	(All)
Program	(All)

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
OTHER INCOME								
309099	OTHER INCOME	-	-	-	-	-	-	0.00%
320050	EMPLOYEE SERV. CREDIT BUY-BACK	-	133,331	-	-	-	-	0.00%
OTHER INCOME Total		-	133,331	-	-	-	-	0.00%
INVESTMENT INCOME		5,959,736	(13,159,373)	3,625,000	3,625,000	3,915,000	290,000	8.00%
PROPERTY TAX								
300010	PROP. TAXES - CURRENT YR LEVY	2,455,000	2,455,000	2,455,000	2,455,000	2,600,000	145,000	5.91%
PROPERTY TAX Total		2,455,000	2,455,000	2,455,000	2,455,000	2,600,000	145,000	5.91%
INTERFUND TRANSFER								
374100	GENERAL FUND TRANSFER	250,000	250,000	100,000	100,000	-	(100,000)	-100.00%
INTERFUND TRANSFER Total		250,000	250,000	100,000	100,000	-	(100,000)	-100.00%
EMPLOYEE CONTRIBUTIONS								
320000	EMPLOYEE PENSION CONTRIBUTIONS	506,601	532,686	559,000	559,000	565,000	6,000	1.07%
EMPLOYEE CONTRIBUTIONS Total		506,601	532,686	559,000	559,000	565,000	6,000	1.07%
Grand Total		9,171,337	(9,788,356)	6,739,000	6,739,000	7,080,000	341,000	5.06%

Village of Willmette

2024 Budget Line Item Detail



Type	REVENUE
Fund	POLICE PENSION FUND
Department	(All)
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
INVESTMENT INCOME					
360000	INTEREST EARNINGS				
	INTEREST EARNINGS	3,625,000	3,915,000	290,000	8.0%
	Subtotal	3,625,000	3,915,000	290,000	8.0%
INVESTMENT INCOME Total		3,625,000	3,915,000	290,000	8.0%
PROPERTY TAX					
300010	PROP. TAXES - CURRENT YR LEVY				
	PROPERTY TAX LEVY - CURRENT	2,455,000	2,600,000	145,000	5.9%
	Subtotal	2,455,000	2,600,000	145,000	5.9%
PROPERTY TAX Total		2,455,000	2,600,000	145,000	5.9%
EMPLOYEE CONTRIBUTIONS					
320000	EMPLOYEE PENSION CONTRIBUTIONS				
	EMPLOYEE PENSION CONTRIBUTIONS (POLICE)	559,000	565,000	6,000	1.1%
	Subtotal	559,000	565,000	6,000	1.1%
EMPLOYEE CONTRIBUTIONS Total		559,000	565,000	6,000	1.1%
INTERFUND TRANSFER					
374100	GENERAL FUND TRANSFER				
	GENERAL FUND TRANSFER	100,000		(100,000)	
	Subtotal	100,000		(100,000)	
INTERFUND TRANSFER Total		100,000		(100,000)	
Grand Total		6,739,000	7,080,000	341,000	5.1%

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	POLICE PENSION FUND
Department	(All)
Program	(All)

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
PERSONNEL EXPENSE								
411000	PENSION PAYMENTS	3,620,055	3,701,508	4,230,000	4,230,000	4,705,000	475,000	11.23%
411010	PENSION CONTRIBUTION REFUNDS	6,328	-	50,000	50,000	50,000	-	0.00%
PERSONNEL EXPENSE Total		3,626,383	3,701,508	4,280,000	4,280,000	4,755,000	475,000	11.10%
CONTRACTUAL SERVICES								
420020	PROFESSIONAL SERVICES	70,819	51,566	165,200	165,200	165,000	(200)	-0.12%
420100	ANNUAL AUDIT	6,000	6,000	6,000	6,000	8,000	2,000	33.33%
420150	BANK CHARGES	-	169	-	-	-	-	0.00%
CONTRACTUAL SERVICES Total		76,819	57,735	171,200	171,200	173,000	1,800	1.05%
OTHER EXPENSE								
447500	D.O.I. STATE REPORT FILING FEE	8,000	8,000	8,000	8,000	8,000	-	0.00%
447550	OTHER PENSION ADMIN. EXPENSE	1,950	3,270	5,000	5,000	5,000	-	0.00%
OTHER EXPENSE Total		9,950	11,270	13,000	13,000	13,000	-	0.00%
Grand Total		3,713,152	3,770,513	4,464,200	4,464,200	4,941,000	476,800	10.68%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	POLICE PENSION FUND
Department	(All)
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PERSONNEL EXPENSE					
411000	PENSION PAYMENTS				
	PENSION PAYMENTS	4,230,000	4,705,000	475,000	11.2%
	Subtotal	4,230,000	4,705,000	475,000	11.2%
411010	PENSION CONTRIBUTION REFUNDS				
	PENSION CONTRIBUTION REFUNDS	50,000	50,000	-	0.0%
	Subtotal	50,000	50,000	-	0.0%
PERSONNEL EXPENSE Total		4,280,000	4,755,000	475,000	11.1%
CONTRACTUAL SERVICES					
420020	PROFESSIONAL SERVICES				
	FINANCIAL SERVICES (ACTUARIAL, MONEY MANAGEMENT, ETC.)	165,200	165,000	(200)	-0.1%
	Subtotal	165,200	165,000	(200)	-0.1%
420100	ANNUAL AUDIT				
	FINANCIAL AUDIT, INCLUDING CERTIFICATION BY GOVERNMENT FINANCE OFFICERS' ASSOCIATION	6,000	8,000	2,000	33.3%
	Subtotal	6,000	8,000	2,000	33.3%
CONTRACTUAL SERVICES Total		171,200	173,000	1,800	1.1%
OTHER EXPENSE					
447500	D.O.I. STATE REPORT FILING FEE				
	D.O.I. STATE REPORT FILING FEE	8,000	8,000	-	0.0%
	Subtotal	8,000	8,000	-	0.0%
447550	OTHER PENSION ADMIN. EXPENSE				
	OTHER PENSION ADMIN. EXPENSE	5,000	5,000	-	0.0%
	Subtotal	5,000	5,000	-	0.0%
OTHER EXPENSE Total		13,000	13,000	-	0.0%
Grand Total		4,464,200	4,941,000	476,800	10.7%



FUND SUMMARY

This fund was created in 2003 to account for the Village's Section 105 Plans that have been negotiated between the Village and the collective bargaining units for the Police Officers and Firefighters. A similar plan also exists for non-union employees. Under these Plans, the Village makes lump-sum amounts available to qualifying retirees based upon their longevity and their unused sick leave. The employees may then use this money for post-retirement health insurance premiums and other medical expense reimbursements. Non-union and Police Union employees hired after January 1, 2016 are no longer eligible for this benefit.

BUDGET SUMMARY

Revenue by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Investment Income	5,474	24,475	15,000	75,000	30,000	15,000
Contributions from other Funds						
General Fund	220,320	216,605	213,200	213,200	213,200	-
Municipal Garage	7,270	8,080	7,800	7,800	7,800	-
Parking Meter Fund	-	-	-	-	-	-
Sewer Fund	5,445	12,111	13,000	13,000	13,000	-
Water Fund	25,965	23,204	26,000	26,000	26,000	-
TOTAL REVENUES	264,474	284,475	275,000	335,000	290,000	15,000

Expense by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Section 105 Reimbursement	154,595	149,885	275,000	330,260	290,000	15,000
TOTAL EXPENSES	154,595	149,885	275,000	330,260	290,000	15,000

BUDGET ANALYSIS

The Village's independent actuary will annually determine the employer contribution to fund this program. That contribution is reflected as revenue in this Fund and as employee benefit expense throughout all of the operational expense programs in the budget.



The contribution history for the fund is:

Year	Amount
2009	148,800
2010	165,000
2011	180,000
2012	190,000
2013	217,500
2014	260,000
2015	250,700
2016	248,000
2017	249,000
2018	253,000
2019	280,000
2020	269,000
2021	259,000
2022	260,000
2023	275,000

Village of Wilmette
2024 Budget - Revenues



Account Type	REVENUE
Fund	SECTION 105 FUND
Department	(All)
Program	(All)

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
INVESTMENT INCOME								
360000	INTEREST EARNINGS	5,474	24,475	15,000	75,000	30,000	15,000	100.00%
INVESTMENT INCOME Total		5,474	24,475	15,000	75,000	30,000	15,000	100.00%
INTERFUND TRANSFER								
310010	GENERAL FUND CONTRIBUTION	220,320	216,605	213,200	213,200	213,200	-	0.00%
310020	MUNIC. GARAGE CONTRIBUTION	7,270	8,080	7,800	7,800	7,800	-	0.00%
310025	PARKING METER FUND CONTRIB.	-	-	-	-	-	-	0.00%
310030	SEWER FUND CONTRIBUTION	5,445	12,111	13,000	13,000	13,000	-	0.00%
310040	WATER FUND CONTRIBUTION	25,965	23,204	26,000	26,000	26,000	-	0.00%
INTERFUND TRANSFER Total		259,000	260,000	260,000	260,000	260,000	-	0.00%
Grand Total		264,474	284,475	275,000	335,000	290,000	15,000	5.45%

Village of Willmette
2024 Budget Line Item Detail



Type	REVENUE
Fund	SECTION 105 FUND
Department	(All)
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
INVESTMENT INCOME					
360000	INTEREST EARNINGS				
	INTEREST EARNINGS	15,000	30,000	15,000	100.0%
	Subtotal	15,000	30,000	15,000	100.0%
INVESTMENT INCOME Total		15,000	30,000	15,000	100.0%
INTERFUND TRANSFER					
310010	GENERAL FUND CONTRIBUTION				
	GENERAL FUND CONTRIBUTION (SECTION 105)	213,200	213,200	-	0.0%
	Subtotal	213,200	213,200	-	0.0%
310020	MUNIC. GARAGE CONTRIBUTION				
	MUNICIPAL GARAGE CONTRIBUTION (SECTION 105)	7,800	7,800	-	0.0%
	Subtotal	7,800	7,800	-	0.0%
310030	SEWER FUND CONTRIBUTION				
	SEWER FUND CONTRIBUTION (SECTION 105)	13,000	13,000	-	0.0%
	Subtotal	13,000	13,000	-	0.0%
310040	WATER FUND CONTRIBUTION				
	WATER FUND CONTRIBUTION (SECTION 105)	26,000	26,000	-	0.0%
	Subtotal	26,000	26,000	-	0.0%
INTERFUND TRANSFER Total		260,000	260,000	-	0.0%
Grand Total		275,000	290,000	15,000	5.5%

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	SECTION 105 FUND
Department	(All)
Program	(All)

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
PERSONNEL EXPENSE								
413040	HEALTH INSUR. - RETIREES	-	(2,111)	-	42,370	-	-	0.00%
417500	SECTION 105 MEDICAL REIMB.	154,595	151,996	275,000	287,890	290,000	15,000	5.45%
PERSONNEL EXPENSE Total		154,595	149,885	275,000	330,260	290,000	15,000	5.45%
Grand Total		154,595	149,885	275,000	330,260	290,000	15,000	5.45%

Village of Willmette
2024 Budget Line Item Detail



Type	EXPENSE
Fund	SECTION 105 FUND
Department	(All)
Program	(All)

		2023	2024		
		Amount	Amount	Difference (\$)	Difference (%)
PERSONNEL EXPENSE					
417500	SECTION 105 MEDICAL REIMB.				
	SECTION 105 MEDICAL REIMB.	275,000	290,000	15,000	5.5%
	Subtotal	275,000	290,000	15,000	5.5%
PERSONNEL EXPENSE Total		275,000	290,000	15,000	5.5%
Grand Total		275,000	290,000	15,000	5.5%



Internal Service Funds

**Municipal Garage Fund**

Accounts for the distribution of automotive expense to the user departments.

Employee Insurance Fund

Accounts for the distribution of employee group health insurance expense, group life insurance expense and unemployment compensation expense to the user departments.

Workers' Compensation Fund

Accounts for the distribution of workers' compensation expense to the user departments.

Illinois Municipal Retirement Fund (IMRF)

Accounts for the distribution of employer pension contributions to the user departments. These consist of contributions to the statewide pension plan for all full-time employees not covered under the Firefighter or Police Pension Plans as well as employer FICA and Medicare expense for all covered employees.



FUND SUMMARY

The Municipal Garage Fund accounts for the distribution of automotive expense to the user departments. The expenses for maintaining the Village's fleet of vehicles are distributed to the various user departments throughout the budget through this internal service fund. These expenses are allocated to various other programs as Automotive Expense; Services include the operation, maintenance & repair of Village-owned vehicles; and the centralized fueling facility for Village and School District vehicles. The following is a breakdown of the Village's fleet.

- The Engineering and Public Works Department has a total of 83 Vehicles which includes 33 pieces of construction equipment and seven transfer or reassigned vehicles.
- The Fire Department has a total of 21 vehicles which includes six fire apparatus (one ladder, three pumpers and two rescue squads), four ambulances, two incident command vehicles, two pick-up trucks, three utility vehicles (Fire Chief, Deputy Chief and Battalion Chief), two boats, one fire safety educational trailer, and one transfer vehicle.
- The Police Department has a total of 27 vehicles which includes 11 patrol squads, three detective squads, one parking enforcement vehicle, one community service vehicle, four seizure vehicles for surveillance and undercover operations, three unmarked squads (Police Chief, Deputy Chiefs), three transfer vehicles and one speed enforcement trailer.
- The Departments at Village Hall have a total of 14 vehicles which includes 11 transfer vehicles, one utility truck (Facilities Maintenance) and two utility vehicles (Village Engineers).
- The Water Management Department has a total of 5 vehicles which includes two utility vans, one pick-up truck and two transfer vehicles.

BUDGET SUMMARY

Revenue by Category

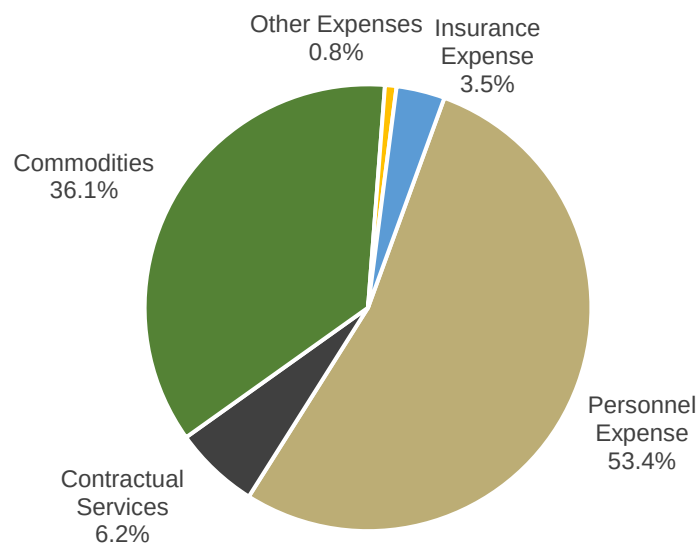
	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Insurance Recoveries	988	42,915	3,000	3,830	3,000	-
Contributions from other Funds						
General Fund	1,104,990	1,265,448	1,258,551	1,330,370	1,370,330	111,779
Sewer Fund	114,880	134,170	133,440	139,250	143,434	9,994
Water Fund	131,760	160,690	159,807	162,080	166,954	7,147
TOTAL REVENUES	1,352,618	1,603,223	1,554,798	1,635,530	1,683,718	128,920



Expense by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Personnel Expense*	836,509	846,533	870,268	864,040	899,173	28,905
Contractual Services	122,490	113,454	115,720	91,290	104,170	(11,550)
Commodities	384,374	577,595	496,430	611,330	607,295	110,865
Other Expenses	9,246	6,641	13,380	9,870	14,080	700
Insurance Expense	-	59,000	59,000	59,000	59,000	-
TOTAL EXPENSES	1,352,619	1,603,223	1,554,798	1,635,530	1,683,718	128,920

*Headcount and Organizational Structure information is included in the Engineering and Public Works Department section



BUDGET ANALYSIS

The increase in fuel of \$15,945 is due to an increase in the per gallon cost for gasoline and a projected increase in the usage of fuel for the new Fire Department boat (Unit FD-222); this is offset by a slight reduction in diesel fuel. The 2023 budget included rates of \$3.10/gal gasoline and \$3.30/gal diesel. The 2024 budget for gasoline has been increased to a unit rate of \$3.29/gal gasoline and the budget for diesel has been reduced to a unit rate of \$3.19/gal diesel. There has been a decrease in consumption over the last several years with the introduction of hybrid squad cars; however, the boat is projected to add around 2,400 gallons of fuel consumption in 2024.

The increase in automotive parts of \$77,570 and auto shop parts of \$16,000 are due to an increase in commodity prices and consumption. Shop parts consumption has increased to ensure that on-hand inventory is available in supply drawers to provide timely fleet maintenance. Commodity increases have ranged from 2% to 49.4% year-over-year attributed to rapid rise in labor, material, equipment, and transportation costs further exacerbated by disruptions in supply chains. For example, oil and air filters increased 10.2%, whereas tires have increased 8.6%.

Engineering and Public Works



ACTIVITY MEASURES

		2020	2021	2022	2023
Engineering and Public Works					
Total Vehicles		73	83	83	83
Average Age of Fleet		10.38	11.31	12.31	12.54
Preventative Maintenance -Scheduled*		395	417	417	417
Preventative Maintenance -Actual		390	324	400	375
Breakdown Repairs -Actual		255	250	225	220
PM/Breakdowns - Ratio		1.53	1.30	1.78	1.70
Fuel Consumption (Gallons)	Gas	8,303	9,454	9,500	10,416
	Diesel	18,222	22,825	23,000	21,419
Fire					
Total Vehicles		20	20	21	21
Average Age of Fleet		10.15	11.40	12.40	12.70
Preventative Maintenance -Scheduled*		36	68	79	68
Preventative Maintenance -Actual		121	59	60	59
Breakdown Repairs -Actual		180	124	200	150
PM/Breakdowns - Ratio		0.67	0.48	0.30	0.39
Fuel Consumption (Gallons)	Gas	1,914	3,904	3,900	4,253
	Diesel	5,862	4,982	5,200	5,880
Police					
Total Vehicles		27	27	27	27
Average Age of Fleet		5.20	5.00	6.00	6.61
Preventative Maintenance -Scheduled*		80	127	127	127
Preventative Maintenance -Actual		165	89	100	100
Breakdown Repairs -Actual		86	37	35	39
PM/Breakdowns - Ratio		1.92	2.40	3.50	2.56
Fuel Consumption (Gallons)	Gas	26,861	23,713	23,000	25,400
	Diesel	-	-	-	-



Engineering and Public Works

		2020	2021	2022	2023
Village Hall					
Total Vehicles		10	14	14	14
Average Age of Fleet		17.40	11.79	12.79	12.64
Preventative Maintenance -Scheduled*		30	46	46	46
Preventative Maintenance -Actual		15	52	50	40
Breakdown Repairs -Actual		12	13	10	10
PM/Breakdowns - Ratio		1.25	4.00	5.00	4.00
Fuel Consumption (Gallons)	Gas	2,000	2,399	2,400	2,552
	Diesel	-	-	-	-
Water Management					
Total Vehicles		5	5	5	5
Average Age of Fleet		6.80	7.80	8.8	9.8
Preventative Maintenance -Scheduled*		15	19	19	19
Preventative Maintenance -Actual		13	16	19	17
Breakdown Repairs -Actual		8	9	10	8
PM/Breakdowns - Ratio		1.63	1.78	1.90	2.125
Fuel Consumption (Gallons)	Gas	1,269	1,333	1,400	1,553
	Diesel	-	-	-	-

**Preventative maintenance-scheduled denotes minimum service level; additional preventative maintenance may occur depending on actual vehicle usage or miles driven.*

Village of Willmette
2024 Budget - Municipal Garage Allocation



		2020 Actual	2021 Actual	2022 Actual	Allocation Percent	2023 Budget	2023 Estimate	2024 Budget	Allocation Percent
General Fund									
Administrative Services	11051210-440500	1,910	1,422	1,819	0.1%	1,549	2,013	2,073	0.1%
Community Development	11091845-440500	15,480	16,230	17,140	1.2%	17,056	19,045	19,617	1.2%
Engineering	11202035-440500	9,030	9,450	9,360	0.7%	9,310	10,880	11,207	0.7%
Streets	11233030-440500	502,479	527,200	561,528	38.0%	558,684	620,136	638,766	38.0%
Tree Maintenance	11303030-440500	27,700	29,060	39,000	2.3%	38,804	36,990	38,101	2.3%
Street Lighting	11333030-440500	19,960	20,940	21,840	1.5%	21,733	24,471	25,206	1.5%
Building & Grounds	11342035-440500	10,310	10,790	14,040	0.8%	13,958	13,591	13,999	0.8%
Police - Operations	11414020-440500	198,410	208,150	257,370	15.8%	256,050	257,287	265,016	15.8%
Fire	11515020-440500	267,970	281,150	343,170	21.2%	341,405	345,954	356,346	21.2%
General Fund Total		1,053,249	1,104,392	1,265,267	81.5%	1,258,549	1,330,365	1,370,331	81.5%
Sewer Fund									
Sewer Maintenance	40807090-440500	109,530	114,880	134,130	8.5%	133,440	139,250	143,434	8.5%
Sewer Fund Total		109,530	114,880	134,130	8.5%	133,440	139,250	143,434	8.5%
Water Fund									
Water Distribution	41838090-440500	109,530	114,880	134,130	8.5%	133,440	139,250	143,434	8.5%
Water Meter Maintenance	41828090-440500	7,740	8,100	14,040	0.7%	13,958	11,423	11,766	0.7%
Water Plant	41818090-440500	8,350	8,780	12,480	0.7%	12,409	11,411	11,753	0.7%
Water Fund Total		125,620	131,760	160,650	9.9%	159,807	162,084	166,954	9.9%
Grand Total		1,288,399	1,351,032	1,560,047	100%	1,551,796	1,631,700	1,680,718	100%

Village of Wilmette
2024 Budget - Revenues



Account Type	REVENUE
Fund	MUNICIPAL GARAGE
Department	(All)
Program	(All)

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
OTHER INCOME								
309050	INSURANCE REIMBURSEMENTS	988	42,915	3,000	3,830	3,000	-	0.00%
OTHER INCOME Total		988	42,915	3,000	3,830	3,000	-	0.00%
INTERFUND TRANSFER								
310010	GENERAL FUND CONTRIBUTION	1,104,990	1,265,448	1,258,551	1,330,370	1,370,330	111,779	8.88%
310030	SEWER FUND CONTRIBUTION	114,880	134,170	133,440	139,250	143,434	9,994	7.49%
310040	WATER FUND CONTRIBUTION	131,760	160,690	159,807	162,080	166,954	7,147	4.47%
INTERFUND TRANSFER Total		1,351,630	1,560,308	1,551,798	1,631,700	1,680,718	128,920	8.31%
Grand Total		1,352,618	1,603,223	1,554,798	1,635,530	1,683,718	128,920	8.29%

Village of Willmette

2024 Budget Line Item Detail



Type	REVENUE
Fund	MUNICIPAL GARAGE
Department	(All)
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
OTHER INCOME					
309050	INSURANCE REIMBURSEMENTS				
	INSURANCE REIMBURSEMENTS	3,000	3,000	-	0.0%
	Subtotal	3,000	3,000	-	0.0%
OTHER INCOME Total		3,000	3,000	-	0.0%
INTERFUND TRANSFER					
310010	GENERAL FUND CONTRIBUTION				
	GENERAL FUND CONTRIBUTION (MUNICIPAL GARAGE)	1,258,551	1,370,330	111,779	8.9%
	Subtotal	1,258,551	1,370,330	111,779	8.9%
310030	SEWER FUND CONTRIBUTION				
	SEWER FUND CONTRIBUTION (MUNICIPAL GARAGE)	133,440	143,434	9,994	7.5%
	Subtotal	133,440	143,434	9,994	7.5%
310040	WATER FUND CONTRIBUTION				
	WATER FUND CONTRIBUTION (MUNICIPAL GARAGE)	159,807	166,954	7,147	4.5%
	Subtotal	159,807	166,954	7,147	4.5%
INTERFUND TRANSFER Total		1,551,798	1,680,718	128,920	8.3%
Grand Total		1,554,798	1,683,718	128,920	8.3%

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	MUNICIPAL GARAGE
Department	(All)
Program	(All)

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
PERSONNEL EXPENSE								
410100	REGULAR WAGES	597,901	621,833	645,429	651,030	671,245	25,816	4.00%
410200	OVERTIME WAGES	9,555	3,181	6,000	3,560	5,100	(900)	-15.00%
415000	EMPLOYEE BENEFITS	229,053	221,519	218,839	209,450	222,828	3,989	1.82%
PERSONNEL EXPENSE Total		836,509	846,533	870,268	864,040	899,173	28,905	3.32%
CONTRACTUAL SERVICES								
421000	CONTRACTUAL SERVICES	50,401	43,158	44,400	42,090	46,500	2,100	4.73%
422400	MAINT.-EQUIPMENT	69,805	63,266	62,500	44,360	50,000	(12,500)	-20.00%
422410	MAINT.-RADIOS	-	-	4,500	1,340	4,500	-	0.00%
423400	VEHICLE WASHING	76	4,728	2,120	1,100	2,120	-	0.00%
428020	TELEPHONE SERVICE - CELLULAR	2,208	2,302	2,200	2,400	1,050	(1,150)	-52.27%
CONTRACTUAL SERVICES Total		122,490	113,454	115,720	91,290	104,170	(11,550)	-9.98%
COMMODITIES								
430050	UNIFORM EXPENSE	3,289	5,385	6,150	5,720	6,500	350	5.69%
430100	SUPPLIES - AUTOMOTIVE PARTS	151,387	242,231	197,430	320,500	275,000	77,570	39.29%
430110	SUPPLIES - AUTO SHOP	22,653	39,101	24,300	40,000	40,300	16,000	65.84%
430120	SUPPLIES-VEH. STRIPING &SAFETY	4,329	3,917	2,400	3,400	3,400	1,000	41.67%
430122	SUPPLIES - SQUAD CAR REHAB.	5,611	1,256	4,000	1,210	4,000	-	0.00%
430700	GAS & OIL	194,105	281,413	257,650	236,000	273,595	15,945	6.19%
430720	MECHANICS' TOOL ALLOWANCE	3,000	4,292	4,500	4,500	4,500	-	0.00%
COMMODITIES Total		384,374	577,595	496,430	611,330	607,295	110,865	22.33%
OTHER EXPENSE								
441000	INCIDENTALS	969	761	800	1,500	1,500	700	87.50%
442000	TRAINING	2,538	75	5,100	1,000	5,100	-	0.00%
446000	LICENSE- TITLE&INSPECTION FEES	5,739	5,805	7,480	7,370	7,480	-	0.00%
OTHER EXPENSE Total		9,246	6,641	13,380	9,870	14,080	700	5.23%
INSURANCE EXPENSE								
450100	AUTOMOBILE INSURANCE PREMIUM	-	59,000	59,000	59,000	59,000	-	0.00%
INSURANCE EXPENSE Total		-	59,000	59,000	59,000	59,000	-	0.00%
Grand Total		1,352,619	1,603,223	1,554,798	1,635,530	1,683,718	128,920	8.29%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	MUNICIPAL GARAGE
Department	(All)
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PERSONNEL EXPENSE					
410100	REGULAR WAGES				
	PAYROLL	645,429	671,245	25,816	4.0%
	Subtotal	645,429	671,245	25,816	4.0%
410200	OVERTIME WAGES				
	OVERTIME	6,000	5,100	(900)	-15.0%
	Subtotal	6,000	5,100	(900)	-15.0%
415000	EMPLOYEE BENEFITS				
	BENEFITS	218,839	222,828	3,989	1.8%
	Subtotal	218,839	222,828	3,989	1.8%
PERSONNEL EXPENSE Total		870,268	899,173	28,905	3.3%
CONTRACTUAL SERVICES					
421000	CONTRACTUAL SERVICES				
	INSURANCE RECOVERIES	13,700	14,000	300	2.2%
	NORMAL RECURRING EXPENSES FOR A VARIETY OF CONTRACTUAL REPAIRS AND SERVICES	19,700	19,500	(200)	-1.0%
	FUEL DISPENSING EQUIPMENT REPAIRS AND ANNUAL INSPECTION FEE	2,000	2,000	-	0.0%
	TOWING EXPENSES FOR VILLAGE VEHICLES	1,000	1,000	-	0.0%
	ANNUAL SAFETY INSPECTION OF VEHICLE HOISTS	1,500	1,500	-	0.0%
	PARTS WASHER RENTAL AND MAINTENANCE	1,000	1,000	-	0.0%
	CONTRACTUAL PREVENTATIVE MAINTENANCE FOR 3 AERIAL TRUCKS AND 1 CRANE	5,500	7,500	2,000	36.4%
	Subtotal	44,400	46,500	2,100	4.7%
422400	MAINT.-EQUIPMENT				
	EMERGENCY EQUIPMENT REPAIRS FOR 11 FIRE PASSENGER VEHICLES.	5,500	6,000	500	9.1%
	EMERGENCY TIRE REPAIRS	1,500	2,000	500	33.3%
	EMERGENCY EQUIPMENT REPAIRS FOR 10 FIRE APPARATUS/AMBULANCES.	40,500	27,000	(13,500)	-33.3%
	PREVENTATIVE MAINTENANCE (A-SERVICE) AND TESTING FOR 10 FIRE APPARATUS/AMBULANCES.	15,000	11,000	(4,000)	-26.7%
	GRAPHIC WRAP OF FIREBOAT		4,000	4,000	
	Subtotal	62,500	50,000	(12,500)	-20.0%
422410	MAINT.-RADIOS				
	RADIO PREVENTATIVE MAINTENANCE, REPAIR, AND REPLACEMENT	4,500	4,500	-	0.0%
	Subtotal	4,500	4,500	-	0.0%
423400	VEHICLE WASHING				
	9 DETAIL JOBS FOR MISCELLANEOUS VEHICLES AT \$150 EACH	1,350	1,350	-	0.0%
	DETAIL JOBS (EXTENSIVE CLEANING) FOR POLICE VEHICLES AS NEEDED	400	400	-	0.0%
	POLICE AND ADMINISTRATION VEHICLES, APPROXIMATELY 74 WASHES PER YEAR AT \$5.00 EACH	370	370	-	0.0%
	Subtotal	2,120	2,120	-	0.0%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	MUNICIPAL GARAGE
Department	(All)
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
428020	TELEPHONE SERVICE - CELLULAR				
	CELL PHONE AND TABLET CHARGES	2,200	1,050	(1,150)	-52.3%
	Subtotal	2,200	1,050	(1,150)	-52.3%
CONTRACTUAL SERVICES Total		115,720	104,170	(11,550)	-10.0%
COMMODITIES					
430050	UNIFORM EXPENSE				
	PERSONAL PROTECTIVE EQUIPMENT (PPE) FOR SIX FULL TIME EMPLOYEES (FIVE MECHANICS, ONE SUPERVISOR)	1,200	1,300	100	8.3%
	UNIFORM ALLOWANCE FOR FIVE FULL TIME MECHANICS AND ONE SUPERVISOR (\$250 EA.)	1,500	1,500	-	0.0%
	WILMETTE LOGO SHIRTS AND HATS FOR SIX FULL TIME EMPLOYEES (FIVE MECHANICS, ONE SUPERVISOR)	1,350	1,600	250	18.5%
	UNIFORM RENTAL FOR SIX FULL TIME EMPLOYEES (FIVE MECHANICS, ONE SUPERVISOR) AND WEEKLY SUPPLY OF SHOP TOWELS	2,100	2,100	-	0.0%
	Subtotal	6,150	6,500	350	5.7%
430100	SUPPLIES - AUTOMOTIVE PARTS				
	HARDWARE INCLUDING NUTS, BOLTS, WASHERS, PIPE, AND STEEL ITEMS NEEDED FOR REPLACEMENT DURING BREAKDOWNS AND MAINTENANCE	7,660		(7,660)	
	MISC PARTS - BUILDINGS AND GROUNDS	1,350	1,900	550	40.7%
	MISC PARTS - COMMUNITY DEVELOPMENT DEPT	1,720	2,500	780	45.3%
	MISC PARTS - ENGINEERING SERVICES	1,040	1,500	460	44.2%
	MISC PARTS - FIRE DEPT	18,300	28,500	10,200	55.7%
	MISC PARTS - FORESTRY	3,685	5,200	1,515	41.1%
	MISC PARTS - POLICE DEPT	23,940	34,000	10,060	42.0%
	MISC PARTS - SEWER MAINTENANCE	9,470	13,500	4,030	42.6%
	MISC PARTS - STREET LIGHTING	1,590	2,300	710	44.7%
	MISC PARTS - STREETS	38,135	54,100	15,965	41.9%
	MISC PARTS - WATER DISTRIBUTION MAINTENANCE	9,300	13,500	4,200	45.2%
	MISC PARTS - WATER MANAGEMENT DEPT	1,950	2,800	850	43.6%
	MISC PARTS - WATER METERS	1,465	2,100	635	43.3%
	OIL FILTERS, AIR FILTERS, AND PREVENTATIVE MAINTENANCE PARTS	18,300	26,000	7,700	42.1%
	PREVENTATIVE MAINTENANCE PARTS - FIRE DEPT (B-SERVICE)	11,235	18,400	7,165	63.8%
	REPLACEMENT STREET SWEEPER BROOMS	4,900	7,000	2,100	42.9%
	SNOWPLOW REPAIR PARTS	11,250	16,000	4,750	42.2%
	VEHICLE TIRE REPLACEMENT	18,720	26,600	7,880	42.1%
	Subtotal	197,430	275,000	77,570	39.3%
430110	SUPPLIES - AUTO SHOP				
	AEROSOL LUBRICANTS AND SEALANTS	3,000	3,000	-	0.0%
	ELECTRICAL SUPPLIES INCLUDING WIRE, CABLE, FUSES, RELAYS, SWITCHES, AND CONTROL PANELS	4,000	6,000	2,000	50.0%
	PAINT SUPPLIES	1,200	1,200	-	0.0%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	MUNICIPAL GARAGE
Department	(All)
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
430110	SOAP AND SUPPLIES FOR WASH BAY FACILITY	3,500	3,500	-	0.0%
	SOLVENTS, CLEANING AGENTS, SMALL TOOLS, HARDWARE	6,600	6,600	-	0.0%
	WELDING SUPPLIES	2,000	2,000	-	0.0%
	FLEET SHOP EQUIPMENT, MISCELLANEOUS TOOLS AND SUPPLIES	4,000	5,000	1,000	25.0%
	MISC HARDWARE INCLUDING NUTS, BOLTS, WASHERS, SCREWS, O-RINGS, CABLE TIES, FASTENERS, ETC.		13,000	13,000	
	Subtotal	24,300	40,300	16,000	65.8%
430120	SUPPLIES-VEH. STRIPING &SAFETY				
	MISC. STRIPING SUPPLIES	200	500	300	150.0%
	REFLECTIVE CONSPICUITY TAPE	200	200	-	0.0%
	REFLECTIVE VILLAGE EMBLEMS FOR VEHICLES - NEW LOGO	800	1,200	400	50.0%
	RESTOCK 4 FIRST AID CABINETS AT THE VILLAGE YARD AT \$52 PER MONTH	700	700	-	0.0%
	VEHICLE FIRE EXTINGUISHERS	300	300	-	0.0%
	VEHICLE REFLECTOR KITS	200	500	300	150.0%
	Subtotal	2,400	3,400	1,000	41.7%
430122	SUPPLIES - SQUAD CAR REHAB.				
	TRANSFERRING USED POLICE VEHICLES FOR USE AS ADMIN.	4,000	4,000	-	0.0%
	VEHICLES BY OTHER DEPARTMENTS (4 VEHICLES)				
	Subtotal	4,000	4,000	-	0.0%
430700	GAS & OIL				
	FIRE, DIESEL - 6,000 GALLONS	19,800	19,165	(635)	-3.2%
	MISCELLANEOUS LUBRICANTS, MOTOR OIL, TRANSMISSION FLUID, DEF FLUID, AND ANTIFREEZE	19,000	19,000	-	0.0%
	POLICE DEPARTMENT, GASOLINE: 25,000 GALLONS	77,500	82,370	4,870	6.3%
	COMMUNITY DEVELOPMENT, GASOLINE: 1,400 GALLONS	4,340	4,610	270	6.2%
	STAND-BY GENERATORS: 2,300 GALLONS OF DIESEL (NO. 2 GRADE)	7,590	7,350	(240)	-3.2%
	INFORMATION SERVICES, GASOLINE: 100 GALLONS	310	330	20	6.5%
	PUBLIC WORKS, DIESEL FUEL- 23,000 GALLONS @ \$3.19/GAL	79,200	73,465	(5,735)	-7.2%
	PUBLIC WORKS, GASOLINE - 11,000 GALLONS	28,210	36,240	8,030	28.5%
	FIRE, GASOLINE - 4,200 GALLONS, PLUS \$8,000 ALLOTMENT FOR FIRE BOAT FD-222	12,400	21,840	9,440	76.1%
	ENGINEERING, BUILDINGS & GROUNDS, AND WATER PLANT, GASOLINE: 2,800 GALLONS	9,300	9,225	(75)	-0.8%
	Subtotal	257,650	273,595	15,945	6.2%
430720	MECHANICS' TOOL ALLOWANCE				
	PURCHASE OF NEW TOOLS AND REPLACEMENT OF DAMAGED TOOLS FOR SIX FULL TIME EMPLOYEES AT \$750 EA. (FIVE MECHANICS AND ONE SUPERVISOR)	4,500	4,500	-	0.0%
	Subtotal	4,500	4,500	-	0.0%
COMMODITIES Total		496,430	607,295	110,865	22.3%
OTHER EXPENSE					
441000	INCIDENTALS				

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	MUNICIPAL GARAGE
Department	(All)
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
441000	MISCELLANEOUS COSTS INCURRED DURING THE TRANSPORTATION OF EQUIPMENT, INCLUDES FIVE TRANSPONDERS (I-PASS TOLLWAYS)	800	1,500	700	87.5%
	Subtotal	800	1,500	700	87.5%
442000	TRAINING				
	ASE AND EVT TRAINING AND CERTIFICATIONS FOR SIX (6)EMPLOYEES	1,100	1,100	-	0.0%
	VARIOUS EQUIPMENT REPAIR, MAINTENANCE AND CROSS TRAINING FOR SIX (6) EMPLOYEES	4,000	4,000	-	0.0%
	Subtotal	5,100	5,100	-	0.0%
OTHER EXPENSE Total		5,900	6,600	700	11.9%
INSURANCE EXPENSE					
450100	AUTOMOBILE INSURANCE PREMIUM				
	AUTOMOBILE INSURANCE PREMIUM	59,000	59,000	-	0.0%
	Subtotal	59,000	59,000	-	0.0%
INSURANCE EXPENSE Total		59,000	59,000	-	0.0%
LICENSES					
446000	LICENSE- TITLE&INSPECTION FEES				
	LICENSE AND TITLE FEES FOR OTHER VEHICLES	906	906	-	0.0%
	2 SAFETY INSPECTIONS PER YEAR ON 3 SINGLE-AXLE TRAILERS	126	126	-	0.0%
	LICENSE AND TITLE FEES FOR 4 NEW SQUAD CARS	1,240	1,240	-	0.0%
	LICENSE RENEWALS FOR 6 POLICE VEHICLES	906	906	-	0.0%
	2 SAFETY INSPECTIONS PER YEAR ON 41 SINGLE AXLE TRUCKS	3,280	3,280	-	0.0%
	2 SAFETY INSPECTIONS PER YEAR ON 3 AMBULANCES	240	240	-	0.0%
	2 SAFETY INSPECTIONS PER YEAR ON 2 TRIPLE-AXLE TRUCKS	160	160	-	0.0%
	SPECIAL LICENSING FOR 2 POLICE SURVEILLANCE VEHICLES	302	302	-	0.0%
	2 SAFETY INSPECTIONS PER YEAR ON 4 DOUBLE-AXLE TRAILERS	320	320	-	0.0%
	Subtotal	7,480	7,480	-	0.0%
LICENSES Total		7,480	7,480	-	0.0%
Grand Total		1,554,798	1,683,718	128,920	8.3%



DATE: August 7, 2023

TO: Michael N. Braiman, Village Manager

FROM: Brigitte Ann Berger-Raish, P.E., Director of Engineering and Public Works

SUBJECT: Budget Justification Memo

Department	Engineering and Public Works
Fund	Municipal Garage
Account Number	11273030-430100
Account Name	Supplies -Automotive Parts

Background

This account provides funds for purchase of automotive parts and supplies to provide preventative maintenance and repair of the Village's fleet. Commonly purchased items include oil and air filters, brake pads, rotors, spark plugs, control arms, tensioners, pulleys, belts, gaskets, batteries, idlers, starters, alternators, tires, sweeper brooms, snowplow repair parts, and other miscellaneous parts.

Denoted in the table below are historical expenditures associated with this account.

Budget Year	Original Budget	Final Actual	# of Transactions
2023	\$197,430	\$313,000 (est.)	1,000 (est.)
2022	\$162,000	\$242,231	937
2021	\$160,700	\$151,387	721
2020	\$154,700	\$144,918	645
2019	\$151,500	\$152,635	641
2018	\$148,535	\$171,628	426
2017	\$149,150	\$140,605	409

Justification

For 2024, staff requests an increase of \$77,570 (or 39.3%) for Supplies- Automotive Parts which was predicated on a detailed comparison of unit costs (from 2022 to 2023) for the most common purchased automotive parts. Overall, cost increases ranged from 2% to 49% year-over-year attributed to rapid rise in labor, material, equipment, and transportation costs further exacerbated by disruptions in supply chains. For example, oil and air filters increased 10.2%, whereas tires increased 8.6%. Likewise, over the last four years (2019-2023), the number of transactions to source automotive parts has trended upward from 641 to 1,000 or 56% increase. Combined with

inflationary pressures of automotive parts, the overall request reflects a 36.8% increase. The budget request also includes a new allocation of \$5,000 (or 2.5% increase) to provide routine maintenance and repair of the fireboat (FD-222).

Denoted in the table below is comparison of the 2023 Budget and 2024 Proposed Budget and requested increase for supplies -automotive parts.

Description	2023 Budget	2024 Budget	Increase
Supplies -Automotive Parts	\$197,430	\$275,000	\$77,570

Alternative

Leave budget amount unchanged or reduce increase by lesser amount, however, unit costs are unlikely to retract within the next 6-12 months from current levels and there will be insufficient funds available to provide preventative maintenance and repair of Village's fleet. Therefore, not recommended.



DATE: August 7, 2023

TO: Michael N. Braiman, Village Manager

FROM: Brigitte Ann Berger-Raish, P.E., Director of Engineering and Public Works

SUBJECT: Budget Justification Memo

Department	Engineering and Public Works
Fund	Municipal Garage
Account Number	11273030-430110
Account Name	Supplies – Auto Shop

Background

This account provides funds for purchase of shop tools and supplies for the fleet garage and supports preventative maintenance and repair of the Village's fleet. Commonly purchased items include welding supplies, aerosol lubricants, sealants, solvents, cleaning agents, hardware (nuts, bolts, washers, screws, fasteners, seals, etc.), paint supplies, electrical supplies (wire, cable, fuses, relays, connectors, switches, and control panels), soap and maintenance supplies for wash bay, fleet shop equipment and miscellaneous tools and supplies. Denoted in the table below are historical expenditures associated with this account.

Year	Original Budget	Final Actual
2023	\$24,300	\$39,000 (est.)
2022	\$16,300	\$39,101
2021	\$15,375	\$22,653
2020	\$15,375	\$15,093
2019	\$15,375	\$14,578
2018	\$15,375	\$15,166
2017	\$15,375	\$23,766

Justification

For 2024, staff requests an increase of \$16,000 based on review of historical expenses and requests the inclusion of a new line item for sourcing hardware (nuts, bolts, washers, fasteners, etc.) Approximately 40% of the total increase amount (or \$6,400) is attributed to rising commodity costs while the other 60% (or \$9,600) is attributed to consumption. Over the last year, the following

supply drawers have been added to ensure on-hand inventory to provide for timely fleet maintenance services:

- Drill bits
- Deutsch terminals
- Micro 2 and micro 3 fuses
- Lp and j type fuses
- Colored zip ties
- Seal caps and plugs
- Viton o-rings
- Seal o-rings
- 2" micro grinder
- Cable clamps
- Square PTO pins
- Metric fine thread hardened bolts
- Metric course thread hardened bolts
- Electrical wire
- Air brake fitting assortments -3 ea. (Fire Department)
- Replenished SAE hardware (Fire Department)
- Metric hardware (Fire Department)
- Electrical connectors (Fire Department)
-

Denoted in the table below is comparison of the 2023 Budget and 2024 Proposed Budget which identifies the line items within this account and revisions (or requested increases).

Line Item	2023 Budget	2024 Proposed Budget	Increase Amount
Hardware (Nuts, Bolts, Washers, Fasteners, etc.)	-	\$13,000	\$13,000
Solvents, Cleaning Agents, Small Tools	\$6,600	\$6,600	-
Fleet Shop Equipment, Miscellaneous Tools & Supplies	\$4,000	\$5,000	\$1,000
Electrical Supplies (Wire, Cable, Fuses, Relays, etc.)	\$4,000	\$6,000	\$2,000
Soap and Supplies for Wash Bay Facility	\$3,500	\$3,500	-
Aerosol Lubricants and Sealants	\$3,000	\$3,000	-
Welding Supplies	\$2,000	\$2,000	-
Paint Supplies	\$1,200	\$1,200	-
Subtotals	\$24,300	\$40,300	\$16,000

Alternative

Leave budget amount unchanged or increase by lesser amount, however, not recommended as unit costs are not expected to retract over the next 6-12 months due to market conditions.



DATE: August 7, 2023

TO: Michael N. Braiman, Village Manager

FROM: Brigitte Ann Berger-Raish, P.E., Director of Engineering and Public Works

SUBJECT: Budget Justification Memo

Department	Engineering and Public Works
Fund	Municipal Garage
Account Number	11273030-430700
Account Name	Gas & Oil

Background

This account provides funds for the purchase of gasoline, diesel, and miscellaneous lubricants (i.e., motor oil, transmission fluid, DEF fluid, hydraulic fluid, etc.) to support fleet operations for the Village's various operating Departments, including, Police, Fire, Engineering and Public Works, Water Management and Village Hall (i.e., Administrative Services, Community Development, Facilities Maintenance). In total, there are 149 vehicles in the Village's fleet.

Based on historical averages, the Village's fleet consumes approximately 44,500 gallons of gasoline and 31,300 gallons of diesel each year. All fleet re-fueling occurs at the Public Works Facility (fuel-island) which was newly constructed in 2017 and has two (2) 10,000-gallon underground storage tanks (UST) and four (4) dispensing pumps.

Staff sources fuel from wholesale distributors and obtains three written price quotes with each fuel delivery (~7,000 gallons of gasoline or diesel or any combination thereof).

Justification

For 2024, staff request an increase of \$15,945 for the gas and oil budget. A portion of the increase (\$7,945) is attributed to the U.S. Department of Energy 2024 forecast for gasoline and diesel purchases. Specifically, as compared to the 2023 Budget, the projected unit cost for gasoline will increase from \$3.10 to \$3.29 per gallon whereas diesel will be reduced from \$3.30 to \$3.19 per gallon. The remaining portion (\$8,000) will be used to provide fuel for the fireboat FD-222 which will have an in-service date in spring 2024. Denoted in the table below is comparison of the 2023 Budget and 2024 Proposed Budget and requested increase for gas and oil.

Description	2023 Budget	2024 Budget	Increase
Gas & Oil	\$257,650	\$273,595	\$15,945

Alternative

Currently, there are no viable alternatives to achieve immediate cost savings for the gas and oil budget. Staff work diligently to obtain multiple price quotes from wholesale distributors to secure the lowest cost possible with each fuel delivery. Over the last several years, the Village's fleet has been diversified with the addition of green fleet alternatives (i.e., Police hybrid utility interceptors and plug-in electric transit van). These introductions have produced gains in fuel efficiency which benefit the gas and oil budget by reducing fuel consumption. While incremental thus far, staff expect growth over time through continued use and expansion of green fleet alternatives.



FUND SUMMARY

In 1998, the Village began accounting for all employee insurance expense through an internal service fund. This includes health, life and unemployment insurance. The flexible benefit program expense is also included in this program. The Village currently provides the following insurance benefits to employees:

- Life Insurance: Term insurance equal to 150% of annual salary up to \$110,000
- Unemployment Insurance: Statutory limitations
- Health Insurance: The Village is a member of the North Suburban Employee Benefit Cooperative (NSEBC) with 10 other communities to provide health insurance. Employees may elect to purchase single, single plus spouse, single plus children or family health insurance coverage from either a PPO or HMO provider
- Flex Benefit Program: Allowance to each employee which may be used to purchase health or dental insurance or allocated to medical expense or dependent care reimbursement.

BUDGET SUMMARY

Revenue by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Contributions from other Funds						
General Fund	2,803,422	2,920,129	3,128,465	2,988,040	3,098,801	(29,664)
Municipal Garage	106,509	109,957	113,401	106,710	109,393	(4,008)
Parking Meter Fund	25,707	31,687	16,001	15,740	16,918	917
Sewer Fund	143,824	133,294	149,498	143,760	158,282	8,784
Water Fund	523,437	523,797	550,068	547,120	585,923	35,855
TOTAL REVENUES	3,602,899	3,718,864	3,957,433	3,801,370	3,969,317	11,884

Expense by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Flex Contribution	140,010	140,760	145,441	141,670	146,161	720
PPO Health Insurance	2,347,801	2,550,190	2,749,128	2,721,880	2,889,225	140,097
HMO Health Insurance	1,057,548	966,344	988,268	879,610	858,358	(129,910)
Life Insurance	38,118	39,576	41,208	38,470	41,544	336
Unemployment/Other	(1,589)	2,918	33,388	19,730	34,029	641
TOTAL EXPENSES	3,581,888	3,699,788	3,957,433	3,801,360	3,969,317	11,884



BUDGET ANALYSIS

The Budget provides for all employees to contribute 5% towards the cost of single health coverage premium. Those employees electing family coverage pay 20% of the difference between single and family coverage. To offset a portion of the cost of this expense, employees receive a flex allowance in the amount of \$60 per month.

The PPO rate reflects a 4.13% increase and the HMO rates reflects a 3.10% increase. No growth is projected for group life or unemployment compensation.

Village of Wilmette
2024 Budget - Revenues



Account Type	REVENUE
Fund	EMPLOYEE INSURANCE FUND
Department	(All)
Program	(All)

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
INTERFUND TRANSFER								
310010	GENERAL FUND CONTRIBUTION	2,803,422	2,920,129	3,128,465	2,988,040	3,098,801	(29,664)	-0.95%
310020	MUNIC. GARAGE CONTRIBUTION	106,509	109,957	113,401	106,710	109,393	(4,008)	-3.53%
310025	PARKING METER FUND CONTRIB.	25,707	31,687	16,001	15,740	16,918	917	5.73%
310030	SEWER FUND CONTRIBUTION	143,824	133,294	149,498	143,760	158,282	8,784	5.88%
310040	WATER FUND CONTRIBUTION	523,437	523,797	550,068	547,120	585,923	35,855	6.52%
INTERFUND TRANSFER Total		3,602,899	3,718,864	3,957,433	3,801,370	3,969,317	11,884	0.30%
Grand Total		3,602,899	3,718,864	3,957,433	3,801,370	3,969,317	11,884	0.30%

Village of Willmette

2024 Budget Line Item Detail



Type	REVENUE
Fund	EMPLOYEE INSURANCE FUND
Department	(All)
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
INTERFUND TRANSFER					
310010	GENERAL FUND CONTRIBUTION				
	GENERAL FUND CONTRIBUTION (INSURANCE)	3,128,465	3,098,801	(29,664)	-0.9%
	Subtotal	3,128,465	3,098,801	(29,664)	-0.9%
310020	MUNIC. GARAGE CONTRIBUTION				
	MUNICIPAL GARAGE CONTRIBUTION (INSURANCE)	113,401	109,393	(4,008)	-3.5%
	Subtotal	113,401	109,393	(4,008)	-3.5%
310025	PARKING METER FUND CONTRIB.				
	PARKING METER FUND CONTRIBUTION (INSURANCE)	16,001	16,918	917	5.7%
	Subtotal	16,001	16,918	917	5.7%
310030	SEWER FUND CONTRIBUTION				
	SEWER FUND CONTRIBUTION (INSURANCE)	149,498	158,282	8,784	5.9%
	Subtotal	149,498	158,282	8,784	5.9%
310040	WATER FUND CONTRIBUTION				
	WATER FUND CONTRIBUTION (INSURANCE)	550,068	585,923	35,855	6.5%
	Subtotal	550,068	585,923	35,855	6.5%
INTERFUND TRANSFER Total		3,957,433	3,969,317	11,884	0.3%
Grand Total		3,957,433	3,969,317	11,884	0.3%

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	EMPLOYEE INSURANCE FUND
Department	(All)
Program	(All)

Row Labels	Object Name	2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
PERSONNEL EXPENSE								
413000	EMPLOYER FLEX CONTRIBUTION	140,010	140,760	145,441	141,670	146,161	720	0.50%
413010	HEALTH INSUR. PREM. NSEBC	2,347,801	2,550,190	2,749,128	2,721,880	2,889,225	140,097	5.10%
413020	HEALTH INSUR. PREM. HMO-IL	1,057,548	966,344	988,268	879,610	858,358	(129,910)	-13.15%
414000	GROUP LIFE INSURANCE PREMIUMS	38,118	39,576	41,208	38,470	41,544	336	0.82%
414010	UNEMPLOYMENT COMPENSATION	(1,589)	2,052	33,388	19,730	34,029	641	1.92%
414090	OTHER EMPLOYER CONTRIBUTIONS	-	866	-	-	-	-	0.00%
PERSONNEL EXPENSE Total		3,581,888	3,699,788	3,957,433	3,801,360	3,969,317	11,884	0.30%
Grand Total		3,581,888	3,699,788	3,957,433	3,801,360	3,969,317	11,884	0.30%

Village of Willmette

2024 Budget Line Item Detail



Type	EXPENSE
Fund	EMPLOYEE INSURANCE FUND
Department	(All)
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PERSONNEL EXPENSE					
413000	EMPLOYER FLEX CONTRIBUTION				
	FLEXIBLE BENEFIT PROGRAM-\$60 PER MONTH FOR UNREPRESENTED EMPLOYEES TO MINIMIZE IMPACT OF HEALTH INSURANCE COST SHARING	145,441	146,161	720	0.5%
	Subtotal	145,441	146,161	720	0.5%
413010	HEALTH INSUR. PREM. NSEBC				
	COST OF NORTH SUBURBAN EMPLOYEE BENEFIT COOPERATIVE HEALTH INSURANCE (PPO)	2,749,128	2,889,225	140,097	5.1%
	Subtotal	2,749,128	2,889,225	140,097	5.1%
413020	HEALTH INSUR. PREM. HMO-IL				
	FUNDING FOR AN HMO HEALTH INSURANCE PLAN ADMINISTERED BY BLUE CROSS/BLUE SHIELD OF IL	988,268	858,358	(129,910)	-13.1%
	Subtotal	988,268	858,358	(129,910)	-13.1%
414000	GROUP LIFE INSURANCE PREMIUMS				
	PROVIDES TERM LIFE INSURANCE FOR ALL FULL-TIME EMPLOYEES	41,208	41,544	336	0.8%
	Subtotal	41,208	41,544	336	0.8%
414010	UNEMPLOYMENT COMPENSATION				
	UNEMPLOYMENT COMPENSATION	33,388	34,029	641	1.9%
	Subtotal	33,388	34,029	641	1.9%
PERSONNEL EXPENSE Total		3,957,433	3,969,317	11,884	0.3%
Grand Total		3,957,433	3,969,317	11,884	0.3%



FUND SUMMARY

This Fund was changed to an internal service fund in 1998. The Village is a member of the Intergovernmental Risk Management Agency (IRMA) which administers the State-mandated Workers' Compensation Insurance Program for all Village employees. The estimated gross premium for IRMA in 2024 is \$1,143,000 with a reduction of \$200,000 based upon the Village's experience. The IRMA contribution is split between four programs: Vehicle Maintenance, General Liability, the Water Fund and this program. Workers' Compensation coverage is afforded to employees up to the statutory limits.

BUDGET SUMMARY

Revenue by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Insurance Recoveries	27,900	25,462	-	20,000	-	-
Contributions from other Funds						
General Fund	107,962	113,486	137,558	116,200	139,970	2,412
Municipal Garage	4,100	3,760	4,574	4,720	4,758	184
Parking Meter Fund	570	670	317	830	466	149
Sewer Fund	4,210	4,350	5,220	5,290	5,394	174
Water Fund	15,870	16,430	19,995	17,280	20,392	397
TOTAL REVENUES	160,612	164,158	167,664	164,320	170,980	3,316

Expense by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Insurance Premium	114,191	115,000	125,674	121,000	125,674	-
Insurance Deductibles	39,995	49,158	41,900	43,310	45,306	3,406
TOTAL EXPENSES	154,186	164,158	167,574	164,310	170,980	3,406

BUDGET ANALYSIS

The 'Employee Benefits Expense' account in each department that is assigned personnel includes the distribution of this program's expense. The net IRMA premium for all insurance in 2024 is projected at \$943,000 of which this program contributes \$125,674.

Village of Wilmette
2024 Budget - Revenues



Account Type	REVENUE
Fund	WORKERS' COMPENSATION FUND
Department	(All)
Program	(All)

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
OTHER INCOME								
309050	INSURANCE REIMBURSEMENTS	27,900	25,462	-	20,000	-	-	0.00%
OTHER INCOME Total		27,900	25,462	-	20,000	-	-	0.00%
INTERFUND TRANSFER								
310010	GENERAL FUND CONTRIBUTION	107,962	113,486	137,558	116,200	139,970	2,412	1.75%
310020	MUNIC. GARAGE CONTRIBUTION	4,100	3,760	4,574	4,720	4,758	184	4.02%
310025	PARKING METER FUND CONTRIB.	570	670	317	830	466	149	47.00%
310030	SEWER FUND CONTRIBUTION	4,210	4,350	5,220	5,290	5,394	174	3.33%
310040	WATER FUND CONTRIBUTION	15,870	16,430	19,995	17,280	20,392	397	1.99%
INTERFUND TRANSFER Total		132,712	138,696	167,664	144,320	170,980	3,316	1.98%
Grand Total		160,612	164,158	167,664	164,320	170,980	3,316	1.98%

Village of Willmette

2024 Budget Line Item Detail



Type	REVENUE
Fund	WORKERS' COMPENSATION FUND
Department	(All)
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
INTERFUND TRANSFER					
310010	GENERAL FUND CONTRIBUTION				
	GENERAL FUND CONTRIBUTION (WORKERS COMPENSATION)	137,558	139,970	2,412	1.8%
	Subtotal	137,558	139,970	2,412	1.8%
310020	MUNIC. GARAGE CONTRIBUTION				
	MUNICIPAL GARAGE CONTRIBUTION (WORKERS COMPENSATION)	4,574	4,758	184	4.0%
	Subtotal	4,574	4,758	184	4.0%
310025	PARKING METER FUND CONTRIB.				
	PARKING METER FUND CONTRIBUTION (WORKERS COMPENSATION)	317	466	149	47.0%
	Subtotal	317	466	149	47.0%
310030	SEWER FUND CONTRIBUTION				
	SEWER FUND CONTRIBUTION (WORKERS COMPENSATION)	5,220	5,394	174	3.3%
	Subtotal	5,220	5,394	174	3.3%
310040	WATER FUND CONTRIBUTION				
	WATER FUND CONTRIBUTION (WORKERS COMPENSATION)	19,995	20,392	397	2.0%
	Subtotal	19,995	20,392	397	2.0%
INTERFUND TRANSFER Total		167,664	170,980	3,316	2.0%
Grand Total		167,664	170,980	3,316	2.0%

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	WORKERS' COMPENSATION FUND
Department	(All)
Program	(All)

Row Labels	Object Name	2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
INSURANCE EXPENSE								
450120	WORKERS' COMP. INSURANCE PREM.	114,191	115,000	125,674	121,000	125,674	-	0.00%
450140	WORKERS' COMP. DEDUCTIBLES	39,995	49,158	41,900	43,310	45,306	3,406	8.13%
INSURANCE EXPENSE Total		154,186	164,158	167,574	164,310	170,980	3,406	2.03%
Grand Total		154,186	164,158	167,574	164,310	170,980	3,406	2.03%

Village of Willmette
2024 Budget Line Item Detail



Type	EXPENSE
Fund	WORKERS' COMPENSATION FUND
Department	(All)
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
INSURANCE EXPENSE					
450120	WORKERS' COMP. INSURANCE PREM.				
	PROGRAM'S SHARE OF INSURANCE RELATED EXPENSES INCLUDING VILLAGE MEMBERSHIP IN IRMA	125,674	125,674	-	0.0%
	Subtotal	125,674	125,674	-	0.0%
450140	WORKERS' COMP. DEDUCTIBLES				
	SELF-INSURANCE COMPONENT OF THE WORKERS COMPENSATION INSURANCE PROGRAM	41,900	45,306	3,406	8.1%
	Subtotal	41,900	45,306	3,406	8.1%
INSURANCE EXPENSE Total		167,574	170,980	3,406	2.0%
Grand Total		167,574	170,980	3,406	2.0%



FUND SUMMARY

This program provides the funds to meet the statutory obligations of the Illinois Municipal Retirement Fund (IMRF) Act. IMRF provides retirement and disability benefits for full-time municipal employees (except for sworn Fire and Police Department personnel who are covered under a local pension plan). In 1998, this fund was changed to an internal service fund. The employer's expense for IMRF, FICA, and Medicare are reflected in this fund and distributed to those programs with a personnel expense.

Starting with 2020 actuarial calculations, IMRF reduced their assumed rate of return from 7.50% to 7.25% which resulted in an increase in the employer rate in 2020. Improving investment returns resulted in declining employer from 2020 through 2023; the projected rate increased from 6.42% in 2023 to 6.77% in 2024. The 10-year average rate is 9.92%. The Village's funding level was 90.65% on December 31, 2022.

BUDGET SUMMARY

Revenue by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Contributions from other Funds						
General Fund	1,468,293	1,370,602	1,326,834	1,305,140	1,404,882	78,048
Municipal Garage	111,174	99,721	91,986	92,020	98,086	6,100
Parking Meter Fund	18,181	21,273	9,379	9,060	9,942	563
Sewer Fund	127,006	117,693	107,191	105,170	113,524	6,333
Water Fund	489,407	443,867	406,984	403,910	424,567	17,583
TOTAL REVENUES	2,214,061	2,053,156	1,942,374	1,915,300	2,051,001	108,627

Expense by Category

	Actual 2021	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	2023-24 Change
Employer IMRF	1,211,368	997,703	794,286	796,740	869,694	75,408
Employer FICA	683,494	714,921	788,718	764,880	816,599	27,881
Employer Medicare	319,327	340,532	359,370	353,680	364,708	5,338
TOTAL EXPENSES	2,214,189	2,053,156	1,942,374	1,915,300	2,051,001	108,627

BUDGET ANALYSIS

State law establishes the requirement for municipal employees who meet certain criteria to be covered under IMRF. The Village contribution rate for participating employees in 2024 is projected at 14.42% (6.77% for IMRF plus 6.20% for FICA and 1.45% for Medicare subject to the applicable FICA ceiling). The Village rate for employees not eligible to participate in any of the Village's pension plans is 7.65% (FICA and Medicare subject to the applicable FICA ceiling).



The table below provide total IMRF contribution values and rates since 2010.

	IMRF Contribution Amount	IMRF Contribution Rate
2010	745,800	8.77%
2011	832,980	9.65%
2012	938,570	10.62%
2013	1,052,690	11.68%
2014	1,152,950	12.35%
2015	1,106,030	11.49%
2016	1,139,374	11.98%
2017	1,133,085	11.34%
2018	1,200,252	11.60%
2019	984,102	9.10%
2020	1,223,360	11.21%
2021	1,211,368	10.81%
2022	997,703	8.48%
2023 Estimate	796,740	6.42%
2024 Budget	869,694	6.77%

Village of Wilmette
2024 Budget - Revenues



Account Type	REVENUE
Fund	ILLINOIS MUNICIPAL RETIREMENT
Department	(All)
Program	(All)

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
INTERFUND TRANSFER								
310010	GENERAL FUND CONTRIBUTION	1,468,293	1,370,602	1,326,834	1,305,140	1,404,882	78,048	5.88%
310020	MUNIC. GARAGE CONTRIBUTION	111,174	99,721	91,986	92,020	98,086	6,100	6.63%
310025	PARKING METER FUND CONTRIB.	18,181	21,273	9,379	9,060	9,942	563	6.00%
310030	SEWER FUND CONTRIBUTION	127,006	117,693	107,191	105,170	113,524	6,333	5.91%
310040	WATER FUND CONTRIBUTION	489,407	443,867	406,984	403,910	424,567	17,583	4.32%
INTERFUND TRANSFER Total		2,214,061	2,053,156	1,942,374	1,915,300	2,051,001	108,627	5.59%
Grand Total		2,214,061	2,053,156	1,942,374	1,915,300	2,051,001	108,627	5.59%

Village of Willmette

2024 Budget Line Item Detail



Type	REVENUE
Fund	ILLINOIS MUNICIPAL RETIREMENT
Department	(All)
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
INTERFUND TRANSFER					
310010	GENERAL FUND CONTRIBUTION				
	GENERAL FUND CONTRIBUTION (EMPLOYEE BENEFITS)	1,326,834	1,404,882	78,048	5.9%
	Subtotal	1,326,834	1,404,882	78,048	5.9%
310020	MUNIC. GARAGE CONTRIBUTION				
	MUNICIPAL GARAGE CONTRIBUTION (EMPLOYEE BENEFITS)	91,986	98,086	6,100	6.6%
	Subtotal	91,986	98,086	6,100	6.6%
310025	PARKING METER FUND CONTRIB.				
	PARKING METER FUND CONTRIBUTION (EMPLOYEE BENEFITS)	9,379	9,942	563	6.0%
	Subtotal	9,379	9,942	563	6.0%
310030	SEWER FUND CONTRIBUTION				
	SEWER FUND CONTRIBUTION (EMPLOYEE BENEFITS)	107,191	113,524	6,333	5.9%
	Subtotal	107,191	113,524	6,333	5.9%
310040	WATER FUND CONTRIBUTION				
	WATER FUND CONTRIBUTION (EMPLOYEE BENEFITS)	406,984	424,567	17,583	4.3%
	Subtotal	406,984	424,567	17,583	4.3%
INTERFUND TRANSFER Total		1,942,374	2,051,001	108,627	5.6%
Grand Total		1,942,374	2,051,001	108,627	5.6%

Village of Wilmette
2024 Budget - Expenses



Account Type	EXPENSE
Fund	ILLINOIS MUNICIPAL RETIREMENT
Department	(All)
Program	(All)

Row Labels	Object Name	2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
PERSONNEL EXPENSE								
412000	EMPLOYER IMRF	1,211,368	997,703	794,286	796,740	869,694	75,408	9.49%
412010	EMPLOYER FICA	683,494	714,921	788,718	764,880	816,599	27,881	3.53%
412020	EMPLOYER MEDICARE	319,327	340,532	359,370	353,680	364,708	5,338	1.49%
PERSONNEL EXPENSE Total		2,214,189	2,053,156	1,942,374	1,915,300	2,051,001	108,627	5.59%
Grand Total		2,214,189	2,053,156	1,942,374	1,915,300	2,051,001	108,627	5.59%

Village of Willmette
2024 Budget Line Item Detail



Type	EXPENSE
Fund	ILLINOIS MUNICIPAL RETIREMENT
Department	(All)
Program	(All)

		2023 Amount	2024 Amount	Difference (\$)	Difference (%)
PERSONNEL EXPENSE					
412000	EMPLOYER IMRF				
	EMPLOYER IMRF	794,286	869,694	75,408	9.5%
	Subtotal	794,286	869,694	75,408	9.5%
412010	EMPLOYER FICA				
	EMPLOYER FICA	788,718	816,599	27,881	3.5%
	Subtotal	788,718	816,599	27,881	3.5%
412020	EMPLOYER MEDICARE				
	EMPLOYER MEDICARE	359,370	364,708	5,338	1.5%
	Subtotal	359,370	364,708	5,338	1.5%
PERSONNEL EXPENSE Total		1,942,374	2,051,001	108,627	5.6%
Grand Total		1,942,374	2,051,001	108,627	5.6%



Personnel



The Village Pay and Classification Plan creates a salary structure wherein most positions are classified within a pay grade.

The Village has three unions. The unions represent Police Officers, Firefighter/Paramedics and Lieutenant/Paramedics, and Water Plant employees. Union positions are not reflected in the pay plan. All other applicable positions are placed in a pay grade.

Annually, the Village Board considers an overall salary adjustment to the Pay Plan. For 2023, the Village Board authorized a 2.75% increase for nonunion employees. The Police bargaining agreement (2022-2024) includes a 2.50% increase for 2024. The Fire bargaining agreement (2023-2025) includes a 2.50% increase for 2024 and a 2.50% increase for 2025; these increases exclude lieutenant/paramedics hired before August 18, 2023, which will receive a 1.25% increase for 2024 and a 1.20% increase for 2025. The Water bargaining agreement has not been settled. The 2024 budget included a 2.50% increase for nonunion employees.

In 2011 the Village instituted a two-tier pay plan system for non-union employees hired on or after January 1, 2011. This new pay plan is intended to provide long term cost savings to the Village.

Employees Hired Before January 1, 2011

There are six steps within each pay grade and each step reflects a 4.7% increment. A new employee is generally appointed to Step 1 in the pay grade associated with their position. After six months or after successful completion of a probationary period, the employee will progress to the next step. Annual step increases will continue thereafter until the employee reaches Step 6.

The plan also provides for four longevity increments based on an employee's tenure with the Village. Longevity "A" occurs at 5½ years and reflects a 3.5% increment. Longevity "B" occurs at 10 years, Longevity "C" at 15 years, and Longevity "D" at 20 years with each step reflecting a 2.1% increment.

Employees Hired on or After January 1, 2011

In 2017, the Village Board amended this pay plan. There are twenty steps within each pay grade, with a 1.5% increment between all of the steps. A new employee is generally appointed to Step 1 in the pay grade associated with their position. After one year or after successful completion of a probationary period, the employee will progress to the next step. Annual step increases will continue thereafter until the employee reaches Step 20.

The plan does not provide for longevity increments.

Pay and Classification Plan



2024 Pay and Classification Plan – Employees hired prior to January 1, 2011

Unclassified A

(M) Assistant Village Manager
(M) Community Development Director
(M) Corporation Counsel
(M) Finance Director/Treasurer
(M) Admin. Services Dir.
(M) Engineering & PW Dir.
(M) Water Management Dir.

Unclassified B

(M) Deputy Public Works Director
(M) Village Engineer

Pay Grade 28

(M) Assistant Village Engineer
(M) Assistant Finance Director
(M) Systems Administrator
(M) Data Processing Supervisor

Pay Grade 26

(M) Asst. Water Management Dir.
(M) Vehicle Maint. Supt.
(M) Street/Utility Supt.
(M) Water/Sewer Supt.
(M) Assistant Com. Dev. Director

Police Systems Analyst

Pay Grade 25

Civil Engineer II

Pay Grade 24

(M) Communications Supervisor
Project Manager
(M) Vehicle Maint. Supervisor
(M) Water Plant Supervisor/Lead Operator
Zoning-Building Review Planner
Planner III-AICP

Pay Grade 23 ½

Social Worker

Pay Grade 23

(M) Business Development Coord.
(M) Human Resources Manager
Facilities Supervisor
Maintenance Supervisor
Village Forester

Pay Grade 22 ½

Mechanic II Equip. Coordinator

Pay Grade 22

Assistant to the Public Works Dir.

(M) Assistant to the Village Manager
Procurement Specialist
Senior Accountant

Revenue Manager

Pay Grade 21 ½

Building Inspector
Electrical Inspector
Engineering Assistant II
Management Assistant
Mechanic II
Plumbing Inspector
Code Enforcement Officer/Inspector

Pay Grade 21

Accountant
Planner II

Pay Grade 20 ½

Water Plant Chemist

Pay Grade 20

Administrative Analyst
Administrative Assistant II (Finance)
Cable TV Coordinator
Crew Leader
Utility Technician
Engineering Asst. I
Museum Director
Water Meter Supervisor

Pay Grade 19 ½

Maintenance Mech./Utility Tech.

Pay Grade 19

Administrative Assistant I
Community Service Officer II
Executive Secretary/ Deputy Village Clerk
Mechanic I
Planner I
Maintenance Mechanic - EPW
Telecommunicator
Code Enforcement Officer
Maintenance Worker III – EPW
Management Analyst

Pay Grade 18 ½

Maintenance Worker II - EPW

Pay Grade 18

Executive Secretary

Pay Grade 17 1/2

Parking Control Officer

Pay Grade 17

Building Maintainer II
Instrument Maintainer

Pay Grade 16 ½

Community Service Officer I
Customer Service Supervisor
Data Process Operator III
Deputy Village Clerk
Fire/Police Dept. Secretary
Maintenance Worker I - EPW

Pay Grade 16

Administrative Secretary
Building Maintainer I
Permit Clerk
Public Works Dispatcher

Pay Grade 15 ½

Data Process Operator II
Secretary

Pay Grade 14

Crossing Guard
Data Process Operator I
Payroll Clerk

Pay Grade 13

CATV Production Asst. (P/T)

Pay Grade 10

Secretary (P/T)
Front Counter Assistant

UNCLASSIFIED

Village Manager
CATV Assistants
Finance Staff (P/T)

Collective Bargaining Agreements

Police Officer
Firefighter
Firefighter/Paramedic
Emergency Vehicle Coordinator*
**position vacated in 2011*

KEY

(M) In Merit Plan
(P/T) Part-time employee

Village of Wilmette 2024 Pay Plan

Employees hired prior to January 1, 2011



Pay Grade	Pay Steps						Longevity Steps			
	1	2	3	4	5	6	A	B	C	D
1	30,855	32,301	33,816	35,410	37,068	38,810	40,170	41,013	41,875	42,751
2	32,301	33,816	35,410	37,068	38,810	40,637	42,057	42,943	43,845	44,764
3	33,816	35,410	37,068	38,810	40,637	42,549	44,039	44,958	45,908	46,869
4	35,410	37,068	38,810	40,637	42,549	44,550	46,106	47,074	48,062	49,072
5	37,068	38,810	40,637	42,549	44,550	46,642	48,275	49,287	50,328	51,381
6	38,810	40,637	42,549	44,550	46,642	48,832	50,548	51,605	52,689	53,796
7	40,637	42,549	44,550	46,642	48,832	51,132	52,924	54,036	55,169	56,327
8	42,549	44,550	46,642	48,832	51,132	53,531	55,405	56,567	57,758	58,970
9	44,550	46,642	48,832	51,132	53,531	56,044	58,011	59,225	60,470	61,741
10	46,642	48,832	51,132	53,531	56,044	58,677	60,736	62,010	63,316	64,644
11	48,832	51,132	53,531	56,044	58,677	61,437	63,594	64,927	66,288	67,683
12	51,132	53,531	56,044	58,677	61,437	64,328	66,582	67,977	69,403	70,861
13	53,531	56,044	58,677	61,437	64,328	67,352	69,705	71,171	72,667	74,192
14	56,044	58,677	61,437	64,328	67,352	70,520	72,983	74,521	76,084	77,680
15	58,677	61,437	64,328	67,352	70,520	73,832	76,415	78,019	79,658	81,332
15 1/2	60,060	62,881	65,835	68,933	72,175	75,566	78,212	79,851	81,532	83,244
16	61,437	64,328	67,352	70,520	73,832	77,295	80,004	81,684	83,400	85,151
16 1/2	62,881	65,835	68,933	72,175	75,566	79,118	81,890	83,606	85,363	87,157
17	64,328	67,352	70,520	73,832	77,295	80,933	83,761	85,523	87,319	89,153
17 1/2	65,835	68,933	72,175	75,566	79,118	82,837	85,737	87,533	89,373	91,254
18	67,352	70,520	73,832	77,295	80,933	84,738	87,701	89,541	91,423	93,342
18 1/2	68,933	72,175	75,566	79,118	82,837	86,729	89,767	91,654	93,579	95,543
19	70,520	73,832	77,295	80,933	84,738	88,723	91,826	93,749	95,718	97,730
19 1/2	72,175	75,566	79,118	82,837	86,729	90,807	93,983	95,961	97,978	100,033
20	73,832	77,295	80,933	84,738	88,723	92,889	96,139	98,159	100,221	102,326
20 1/2	75,566	79,118	82,837	86,729	90,807	95,077	98,403	100,472	102,578	104,735
21	77,295	80,933	84,738	88,723	92,889	97,253	100,658	102,775	104,932	107,133
21-1/2	79,118	82,837	86,729	90,807	95,077	99,545	103,030	105,195	107,402	109,660
22	80,933	84,738	88,723	92,889	97,253	101,821	105,391	107,601	109,862	112,167
22 1/2	82,837	86,729	90,807	95,077	99,545	104,222	107,871	110,139	112,449	114,811
23	84,738	88,723	92,889	97,253	101,821	106,610	110,343	112,660	115,022	117,437
23 1/2	86,729	90,807	95,077	99,545	104,222	109,123	112,942	115,316	117,736	120,210
24	88,723	92,889	97,253	101,821	106,610	111,621	115,528	117,957	120,431	122,962
24 1/2	90,807	95,077	99,545	104,222	109,123	114,254	118,254	120,736	123,272	125,860
25	92,889	97,253	101,821	106,610	111,621	116,869	120,958	123,499	126,093	128,740
25 1/2	95,077	99,545	104,222	109,123	114,254	119,621	123,808	126,409	129,061	131,771
26	97,253	101,821	106,610	111,621	116,869	122,361	126,644	129,306	132,019	134,794
26 1/2	99,545	104,222	109,123	114,254	119,621	125,243	129,628	132,349	135,125	137,964
27	101,821	106,610	111,621	116,869	122,361	128,110	132,594	135,378	138,221	141,124
27 1/2	104,222	109,123	114,254	119,621	125,243	131,126	135,717	138,571	141,476	144,451
28	106,610	111,621	116,869	122,361	128,110	134,134	138,826	141,741	144,721	147,761
28 1/2	109,123	114,254	119,621	125,243	131,126	137,292	142,098	145,081	148,130	151,236
29	111,621	116,869	122,361	128,110	134,134	140,434	145,352	148,406	151,522	154,702
29 1/2	114,254	119,621	125,243	131,126	137,292	143,744	148,776	151,901	155,091	158,346
30	116,869	122,361	128,110	134,134	140,434	147,034	152,185	155,381	158,641	161,974
30 1/2	119,621	125,243	131,126	137,292	143,744	150,501	155,766	159,040	162,381	165,787
31	122,361	128,110	134,134	140,434	147,034	153,947	159,338	162,680	166,101	169,587
32	128,110	134,134	140,434	147,034	153,947	161,186	166,826	170,331	173,907	177,559
33	134,134	140,434	147,034	153,947	161,186	168,760	174,670	178,339	182,083	185,904
34	140,434	147,034	153,947	161,186	168,760	176,695	182,877	186,718	190,639	194,639
35	147,034	153,947	161,186	168,760	176,695	185,000	191,472	195,498	199,598	203,788
36	153,947	161,186	168,760	176,695	185,000	193,695	200,472	204,686	208,982	213,371

Effective Date -- January 1, 2024

Plan reflects a 2.50% across the board increase

Pay and Classification Plan



2024 Pay and Classification Plan – Employees hired on or after January 1, 2011

Unclassified

Village Manager

Department Directors

Position Grade GG

Assistant Village Manager/Corporation Counsel

Position Grade FF

Engineering & Public Works Director

Position Grade EE

Finance Director

Position Grade CC

Assistant Village Manager
Community Development Director

Position Grade AA

Administrative Services Director
Water Management Director

Regular Pay Schedule

Position Grade R

Human Resources Director
Village Engineer
Deputy Community Dev. Director
Deputy Public Works Director

Position Grade P

Assistant Public Works Director
Assistant Finance Director

Position Grade N

Assistant Village Engineer
Assistant Community Development Director
Assistant Dir. of Admin. Services
Asst. Water Management Director

Position Grade M

Administration Manager
Street/Utility Superintendent
Systems Administrator
Water/Sewer Superintendent
Vehicle Maint. Superintendent

Police Systems Analyst

Position Grade L

Assistant to the Village Manager
Building and Code Supervisor
Civil Engineer II
Permit Manager
Planner III-AICP
Zoning – Building Review Planner

Position Grade K

Civil Engineer I
Communications Supervisor
Project Manager
Engineering Assistant II
Planner/Business Development
Planner/Zoning
Water Plant
Supervisor/Lead Operator
Vehicle Maintenance Supervisor
Planner III

Position Grade J

Code Enforcement
Officer/Inspector
Facilities Manager
Inspector (Building –
Electrical – Plumbing)
Mechanic II (Equipment Coordinator)
Mechanic III (EVT
certified)
Museum Director
Plan Reviewer
Purchasing Manager
Project Engineer
Senior Accountant
Revenue Manager

Position Grade I

Asst. to the Public Works
Director
Cable TV Coordinator
Crew Leader
Forester
Mechanic II
Social Worker
Tree Preservation Officer
Utility Technician/Crew Leader
Water Meter Supervisor (Crew
Leader)
Water Plant Chemist

Position Grade H

Accountant
Management Assistant
Zoning Enforcement Officer

Position Grade G

Customer Service Supervisor
Engineering Assistant I
Mechanic I
Maintenance Mechanic - EPW
Maintenance Worker III - EPW
Planner II
Records Supervisor
Sustainability Coordinator

Position Grade F

Customer Service Specialist
Legal Assistant/Deputy Village
Clerk
Human Resource Generalist I
Maintenance Worker II - EPW
Telecommunicator
Webmaster (PT)
Management Analyst

Position Grade E

Engineering Technician
Fire/Police Secretary (Admin Assist II)
Planner I
WP Instrument Maintainer

Position Grade D

Admin Secretary (Admin Assist I)
Accounts Receivable/Payable Clerk II
Community Services Officer I
Data Processing Clerk II
Facilities Maintainer II
Fire Inspector
Maintenance Worker I - EPW
Permit Technician

Position Grade C

Facilities Maintainer I

Position Grade B

Accounts Receivable/Payable Clerk
Data Processing Clerk
Permit Clerk
Police Records Clerk
Public Works Assistant
Front Counter Assistant
Technical Support Specialist
(P/T)

Position Grade A

Community Service Officer (PT)
Museum Curator

Village of Wilmette 2024 Pay Plan
Employees hired on or after January 1, 2011



Pay Grade	Pay Steps																			
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
A	51,851	52,629	53,418	54,219	55,033	55,858	56,696	57,547	58,410	59,287	60,176	61,079	61,997	62,926	63,870	64,829	65,800	66,788	67,789	68,806
B	54,961	55,786	56,622	57,471	58,333	59,208	60,097	61,001	61,914	62,844	63,786	64,743	65,715	66,701	67,700	68,715	69,746	70,795	71,856	72,932
C	58,260	59,135	60,023	60,924	61,837	62,766	63,706	64,661	65,633	66,615	67,616	68,629	69,659	70,705	71,766	72,844	73,934	75,042	76,168	77,312
D	61,757	62,684	63,624	64,577	65,546	66,529	67,525	68,539	69,567	70,612	71,670	72,748	73,837	74,946	76,068	77,209	78,367	79,543	80,737	81,949
E	65,460	66,444	67,439	68,451	69,478	70,520	71,579	72,653	73,740	74,848	75,970	77,109	78,266	79,440	80,633	81,842	83,070	84,318	85,581	86,865
F	69,393	70,434	71,490	72,564	73,650	74,755	75,877	77,015	78,171	79,343	80,534	81,742	82,965	84,212	85,476	86,756	88,057	89,379	90,719	92,077
G	73,552	74,656	75,777	76,912	78,066	79,237	80,425	81,633	82,856	84,098	85,360	86,640	87,940	89,258	90,599	91,958	93,337	94,737	96,158	97,601
H	77,968	79,136	80,323	81,529	82,753	83,994	85,253	86,532	87,830	89,148	90,487	91,843	93,221	94,620	96,038	97,479	98,941	100,423	101,931	103,459
I	82,646	83,885	85,143	86,420	87,715	89,032	90,367	91,723	93,099	94,495	95,913	97,351	98,813	100,295	101,799	103,326	104,875	106,449	108,044	109,667
J	87,604	88,918	90,251	91,604	92,979	94,374	95,789	97,226	98,684	100,163	101,668	103,192	104,741	106,311	107,905	109,525	111,166	112,834	114,526	116,245
K	92,860	94,252	95,665	97,099	98,556	100,036	101,534	103,059	104,603	106,173	107,766	109,382	111,023	112,689	114,380	116,095	117,835	119,603	121,396	123,217
L	97,501	98,962	100,447	101,954	103,483	105,036	106,610	108,211	109,835	111,481	113,152	114,850	116,573	118,320	120,096	121,897	123,728	125,582	127,467	129,379
M	102,376	103,911	105,470	107,054	108,657	110,289	111,943	113,623	115,326	117,056	118,812	120,594	122,402	124,238	126,102	127,995	129,914	131,863	133,839	135,846
N	107,494	109,106	110,744	112,405	114,091	115,803	117,540	119,301	121,091	122,907	124,751	126,622	128,522	130,451	132,406	134,394	136,409	138,455	140,532	142,641
O	112,868	114,561	116,280	118,025	119,794	121,591	123,415	125,265	127,145	129,054	130,989	132,954	134,948	136,974	139,028	141,114	143,230	145,380	147,560	149,774
P	118,511	120,292	122,094	123,927	125,784	127,673	129,588	131,530	133,503	135,506	137,540	139,603	141,697	143,820	145,978	148,168	150,390	152,648	154,938	157,261
Q	125,625	127,509	129,423	131,364	133,335	135,335	137,365	139,426	141,518	143,639	145,794	147,981	150,201	152,454	154,739	157,060	159,417	161,808	164,234	166,698
R	131,910	133,888	135,893	137,935	140,004	142,103	144,235	146,400	148,594	150,824	153,086	155,381	157,712	160,077	162,480	164,916	167,390	169,900	172,449	175,036
AA	127,760	129,676	131,621	133,595	135,600	137,635	139,698	141,792	143,920	146,078	148,268	150,495	152,750	155,042	157,367	159,728	162,123	164,557	167,023	169,529
BB	134,146	136,157	138,200	140,272	142,377	144,513	146,682	148,879	151,116	153,381	155,681	158,017	160,388	162,793	165,234	167,713	170,229	172,782	175,374	178,006
CC	140,852	142,964	145,109	147,286	149,494	151,737	154,011	156,324	158,667	161,048	163,463	165,915	168,404	170,931	173,496	176,098	178,738	181,420	184,140	186,904
DD	147,893	150,111	152,363	154,649	156,966	159,322	161,711	164,136	166,599	169,098	171,636	174,210	176,823	179,474	182,169	184,902	187,674	190,491	193,348	196,247
EE	155,288	157,617	159,980	162,383	164,818	167,288	169,799	172,345	174,931	177,554	180,219	182,920	185,664	188,450	191,276	194,145	197,058	200,014	203,016	206,062
FF	163,054	165,499	167,982	170,502	173,059	175,653	178,290	180,964	183,678	186,435	189,231	192,068	194,948	197,873	200,843	203,854	206,913	210,015	213,165	216,364
GG	171,205	173,773	176,382	179,027	181,711	184,437	187,203	190,010	192,862	195,755	198,691	201,670	204,696	207,768	210,884	214,048	217,258	220,515	223,824	227,182
HH	179,765	182,460	185,198	187,976	190,797	193,659	196,564	199,511	202,503	205,540	208,624	211,754	214,929	218,153	221,427	224,748	228,119	231,540	235,015	238,540
U	201,110	204,128	207,188	210,296	213,450	216,653	219,905	223,202	226,552	229,949	233,399	236,898	240,454	244,061	247,721	251,438	255,210	259,038	262,923	266,866

Effective Date -- January 1, 2024
Plan reflects a 2.50% across the board increase



2024 Pay and Classification Plan – Seasonal/Part-Time Employees hired on or after January 1, 2011

P3
Office Clerk
Custodian
Summer Laborer
Bike Patrol Officer
Park Guard

P4
Inspector I
Intern
Landscape Assistant
Leaf Collector
Park Guard Supervisor
Building Maintainer

P5
Crossing Guard
Front Counter Assistant

P6
CATV Production Assistant
Inspector II
Museum Assistant

**Village of Wilmette
2024 Pay Plan**



Pay Grade	Pay Steps				
	1	2	3	4	5
P3	16.10	16.41	16.75	17.08	17.45
P4	19.13	19.53	19.90	20.26	20.68
P5	21.92	22.38	22.84	23.29	23.76
P6	25.84	26.38	26.91	27.46	27.99

Step Increase is 2% per Step

Effective Date -- January 1, 2024

Plan reflects a 2.50% across the board increase



2024 Pay and Classification Plan – Sworn Public Safety Positions

Police Department

Position	Salary Range
Chief	\$119,920 - \$217,356
Deputy Chief	\$114,478 - \$179,720
Commander	\$112,058 - \$164,162

	Step 1	Step 2	Step 3	Step 4
Sergeant	\$138,826	\$141,741	\$144,721	\$147,761

**Sergeants are eligible to receive an annual stipend*

Fire Department

Position	Salary Range
Chief	\$119,920 - \$217,356
Deputy Chief	\$114,478 - \$179,720
Battalion Chief	\$112,058 - \$164,162

Effective Date -- January 1, 2024

Plan reflects a 2.50% across the board increase.

Village of Wilmette
Personnel Budget Summary
Ten Year History of Authorized Full Time Equivalent Employees



DEPARTMENT	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Administration										
Administration	5.70	5.70	5.85	5.70	5.70	5.70	5.00	5.00	6.00	6.00
Cable Programming Services	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.10	1.10
Museum	1.80	1.80	1.80	1.80	1.80	1.80	2.10	2.10	2.31	2.31
Total Administration FTE's	8.80	8.80	8.95	8.80	8.80	8.80	8.40	8.40	9.41	9.41
Law	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Services	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Finance	10.65	10.65	10.00	11.04	10.84	10.84	11.84	13.44	13.22	13.22
Community Development:										
Community Development	10.95	11.25	11.25	9.75	10.75	10.75	11.00	12.50	13.26	13.42
Business Development	-	-	-	1.00	1.00	1.00	1.00	1.50	1.60	1.00
Health	2.00	2.00	2.00	-	-	-	-	-	-	-
Total Community Development FTE's	12.95	13.25	13.25	10.75	11.75	11.75	12.00	14.00	14.86	14.42
Engineering and Public Works:										
Engineering	5.50	4.50	4.75	6.25	7.50	8.45	7.45	7.45	7.63	7.63
Buildings & Grounds	3.00	3.00	3.00	3.00	3.00	3.00	3.50	3.50	3.00	3.00
Street Department	21.45	21.00	21.45	21.45	21.45	22.25	23.25	23.25	21.81	22.27
Vehicle Maintenance	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Sewer & Water	13.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.54
Total EPW FTE's	48.95	46.50	47.20	48.70	49.95	51.70	52.20	52.20	50.44	51.44
Water Plant	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00
Fire:										
Sworn Personnel	46.00	45.00	45.00	44.00	44.00	44.00	44.00	44.00	45.00	44.00
Non-Sworn Personnel	2.35	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Seasonal Personnel	0.25	0.60	0.60	0.91	0.91	1.15	0.80	0.80	0.80	0.65
Total Fire FTE's	48.60	47.60	46.60	45.91	45.91	46.15	45.80	45.80	46.80	45.65
Police:										
Sworn Personnel	44.00	44.00	44.00	44.00	44.00	44.00	44.00	45.00	45.00	45.00
Non-Sworn Personnel - Operations	3.13	3.13	3.13	3.13	3.13	2.80	2.93	2.93	3.96	4.10
Non-Sworn Personnel - Telecomm.	9.00	9.00	9.00	8.75	8.75	8.75	8.75	8.75	9.56	9.56
Non-Sworn Personnel - Services	5.50	5.50	5.50	5.50	5.50	6.50	6.50	6.50	5.50	5.50
Non-Sworn Personnel - Crossing Guards	5.20	5.20	5.20	5.20	5.20	5.53	5.40	5.40	4.83	4.83
Seasonal Personnel	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total Police FTE's	67.83	67.83	67.83	67.58	67.58	68.58	68.58	69.58	69.85	69.99
Total Full Time Equivalent Positions	218.48	215.33	214.53	214.48	216.53	219.52	220.52	225.12	226.28	225.83

Village of Wilmette

Personnel Budget Summary

Ten Year History of Authorized Full Time Equivalent Employees - Full Time and Semi-Full Time Employees



DEPARTMENT	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Administration										
Administration	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.00	6.00
Cable Programming Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Museum	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total Administration	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	8.00	8.00
Law	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Services	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Finance	8.00	8.00	8.00	9.00	9.00	9.00	10.00	11.00	11.00	11.00
Community Development										
Community Development	8.55	9.75	9.75	9.75	10.75	10.75	11.00	12.00	13.00	13.00
Health	2.00	2.00	2.00	-	-	-	-	-	-	-
Total Community Development	10.55	11.75	11.75	9.75	10.75	10.75	11.00	12.00	13.00	13.00
Engineering and Public Works										
Engineering	5.00	4.00	4.00	5.00	6.00	7.00	6.00	6.00	7.00	7.00
Buildings & Grounds	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Street Department	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	17.00	17.00
Vehicle Maintenance	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Sewer & Water Dept.	13.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
Total EPW	45.00	43.00	43.00	44.00	45.00	46.00	45.00	45.00	45.00	45.00
Water Plant	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00
Police:										
Sworn Personnel	44.00	44.00	44.00	44.00	44.00	44.00	44.00	45.00	45.00	45.00
Non-Sworn Personnel - Operations	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Non-Sworn Personnel - Telecomm.	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Non-Sworn Personnel - Services	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Total Police	58.00	58.00	58.00	58.00	58.00	58.00	58.00	59.00	59.00	59.00
Fire:										
Sworn Personnel	46.00	45.00	45.00	44.00	44.00	44.00	44.00	44.00	45.00	44.00
Non-Sworn Personnel	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total Fire	48.00	47.00	46.00	45.00	45.00	45.00	45.00	45.00	46.00	45.00
Total Full Time Equivalent Positions for Full-Time and Semi-Full-Time Positions										
	196.55	194.75	193.75	193.75	195.75	196.75	197.00	200.00	203.00	202.00
Gross Number of Positions Receiving Full Benefits										
	197	195	194	194	196	197	197	200	203	202

Village of Wilmette
Personnel Budget Summary
Ten Year History of Authorized Full Time Equivalent Employees - Part Time and Seasonal Employees



DEPARTMENT	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Administration - Part-time	0.70	0.70	0.85	0.70	0.70	0.70	0.70	-	-	-
Cable Programming - Part-time	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.10	0.10
Museum - Part-time	0.80	0.80	0.80	0.80	0.80	0.80	0.80	1.10	1.31	1.31
Law - Part-time	-	-	-	-	-	-	-	-	-	-
Administrative Services - Part-time	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
Finance - Part-time	2.65	2.65	2.00	2.04	1.84	1.84	1.84	2.44	2.22	2.22
Community Development - Part-time	2.40	1.50	1.50	1.00	1.00	1.00	1.00	2.00	1.86	1.42
Community Development - Seasonal	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Engineering - Part-time	0.50	0.50	0.75	1.25	1.50	1.45	1.15	1.65	0.63	0.63
Engineering - Seasonal	-	-	-	-	-	-	-	-	-	-
Buildings & Grounds - Part-time	-	-	-	-	-	-	0.50	0.50	-	-
Buildings & Grounds - Seasonal	-	-	-	-	-	-	-	-	-	-
Street Department - Part-time	1.45	1.00	1.45	1.45	1.45	0.50	2.05	2.05	2.04	2.50
Street Department - Seasonal	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	2.77	2.77
Vehicle Maintenance - Part-time	-	-	-	-	-	-	-	-	-	-
Vehicle Maintenance - Seasonal	-	-	-	-	-	-	-	-	-	-
Sewer & Water Dept. - Part-time	-	-	-	-	-	-	-	-	-	0.54
Water Plant - Part-time	-	-	-	-	-	-	-	-	-	-
Water Plant - Seasonal	-	-	-	-	-	-	-	-	-	-
Police:										
Part-time - Service	0.50	0.50	0.50	0.50	0.75	0.50	0.50	0.50	0.50	0.50
Part-time - Operations	1.13	1.13	1.13	1.13	1.13	1.80	1.93	1.93	1.96	2.10
Part-time - Telecommunicators	2.00	2.00	1.75	1.75	1.75	1.75	1.75	1.75	2.56	2.56
Part-time - Crossing Guards	5.20	5.20	5.20	5.20	5.53	5.53	5.40	5.40	4.83	4.83
Seasonal Personnel	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fire:										
Part-time	0.35	0.35	0.35	0.66	0.66	0.90	0.90	0.80	0.80	0.65
Seasonal	0.25	0.25	0.25	0.25	0.25	0.25	-	-	-	-
Total Full Time Equivalent Positions for Part-Time and Seasonal Positions	21.93	20.58	20.53	20.73	21.36	21.02	23.52	25.12	23.28	23.83

This summary of full-time equivalent positions by department reflects the total number of employees whose benefits consist primarily of only FICA and Medicare.

Village of Wilmette
2024 Budget - Payroll Summary



Character	PERSONNEL EXPENSE								
			2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
ADMINISTRATION									
VILLAGE MANAGER'S OFFICE	REGULAR WAGES		475,025	514,261	618,727	630,840	661,045	42,318	6.84%
	EMPLOYEE BENEFITS		156,525	151,861	177,000	166,600	175,566	(1,434)	-0.81%
VILLAGE MANAGER'S OFFICE Total			631,550	666,122	795,727	797,440	836,611	40,884	5.14%
FIRE & POLICE COMMISSION	REGULAR WAGES		47,285	50,075	51,425	51,700	54,161	2,736	5.32%
	EMPLOYEE BENEFITS		19,269	18,760	19,297	18,520	20,297	1,000	5.18%
FIRE & POLICE COMMISSION Total			66,554	68,835	70,722	70,220	74,458	3,736	5.28%
CABLE TV	REGULAR WAGES		97,726	100,517	106,373	104,560	109,032	2,659	2.50%
	EMPLOYEE BENEFITS		38,799	37,630	39,307	37,170	38,911	(396)	-1.01%
CABLE TV Total			136,525	138,147	145,680	141,730	147,943	2,263	1.55%
HISTORICAL MUSEUM	REGULAR WAGES		156,687	157,136	165,515	186,810	166,215	700	0.42%
	EMPLOYEE BENEFITS		29,001	45,913	46,241	33,990	25,990	(20,251)	-43.79%
HISTORICAL MUSEUM Total			185,688	203,049	211,756	220,800	192,205	(19,551)	-9.23%
ADMINISTRATION Total			1,020,317	1,076,153	1,223,885	1,230,190	1,251,217	27,332	2.23%
COMMUNITY DEVELOPMENT									
COMMUNITY DEVELOPMENT	REGULAR WAGES		1,139,860	1,336,097	1,445,311	1,483,170	1,513,328	68,017	4.71%
	EMPLOYEE BENEFITS		414,250	455,691	453,311	455,830	487,240	33,929	7.48%
	OVERTIME WAGES		18,216	4,342	500	6,120	600	100	20.00%
COMMUNITY DEVELOPMENT Total			1,572,326	1,796,130	1,899,122	1,945,120	2,001,168	102,046	5.37%
HEALTH	EMPLOYEE BENEFITS		-	-	-	-	-	-	0.00%
HEALTH Total			-	-	-	-	-	-	0.00%
BUSINESS DEVELOPMENT	REGULAR WAGES		63,785	65,678	90,736	80,950	78,270	(12,466)	-13.74%
	EMPLOYEE BENEFITS		22,203	20,988	23,788	22,190	24,344	556	2.34%
BUSINESS DEVELOPMENT Total			85,988	86,666	114,524	103,140	102,614	(11,910)	-10.40%
COMMUNITY DEVELOPMENT Total			1,658,314	1,882,796	2,013,646	2,048,260	2,103,782	90,136	4.48%
FINANCE									
FINANCE	REGULAR WAGES		884,720	959,240	1,028,439	983,750	1,040,630	12,191	1.19%
	EMPLOYEE BENEFITS		282,161	297,262	293,146	284,060	315,868	22,722	7.75%
	OVERTIME WAGES		3,039	351	-	40	650	650	0.00%
FINANCE Total			1,169,920	1,256,853	1,321,585	1,267,850	1,357,148	35,563	2.69%
FINANCE Total			1,169,920	1,256,853	1,321,585	1,267,850	1,357,148	35,563	2.69%
FIRE									
FIRE	REGULAR WAGES		5,110,104	5,061,883	5,436,365	5,376,490	5,377,913	(58,452)	-1.08%
	EMPLOYEE BENEFITS		1,111,035	1,127,279	1,208,589	1,126,010	1,194,034	(14,555)	-1.20%
	OFF-DUTY RESPONSE WAGES		7,072	10,072	10,000	5,700	10,000	-	0.00%
	OVERTIME WAGES		488,723	795,222	312,750	597,750	370,600	57,850	18.50%
	OVERTIME WAGES - GRANT FUNDED		18,505	14,734	63,484	88,860	-	(63,484)	-100.00%
FIRE Total			6,735,439	7,009,190	7,031,188	7,194,810	6,952,547	(78,641)	-1.12%
FIRE Total			6,735,439	7,009,190	7,031,188	7,194,810	6,952,547	(78,641)	-1.12%
INFORMATION TECHNOLOGY									
INFORMATION TECHNOLOGY	REGULAR WAGES		256,359	274,950	287,756	286,310	295,261	7,505	2.61%
	EMPLOYEE BENEFITS		90,969	88,624	86,614	84,200	91,084	4,470	5.16%
INFORMATION TECHNOLOGY Total			347,328	363,574	374,370	370,510	386,345	11,975	3.20%
INFORMATION TECHNOLOGY Total			347,328	363,574	374,370	370,510	386,345	11,975	3.20%
LAW									
LAW	REGULAR WAGES		206,550	216,293	222,241	223,430	227,782	5,541	2.49%

Village of Wilmette
2024 Budget - Payroll Summary



Character	PERSONNEL EXPENSE

		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
LAW	EMPLOYEE BENEFITS	36,418	32,907	30,002	30,320	32,068	2,066	6.89%
<i>LAW Total</i>		<i>242,968</i>	<i>249,200</i>	<i>252,243</i>	<i>253,750</i>	<i>259,850</i>	<i>7,607</i>	<i>3.02%</i>
LAW Total		242,968	249,200	252,243	253,750	259,850	7,607	3.02%
POLICE								
POLICE - CROSSING GUARDS	REGULAR WAGES	248,037	227,334	317,403	262,000	314,532	(2,871)	-0.90%
	EMPLOYEE BENEFITS	20,545	19,220	26,531	21,940	26,290	(241)	-0.91%
<i>POLICE - CROSSING GUARDS Total</i>		<i>268,582</i>	<i>246,554</i>	<i>343,934</i>	<i>283,940</i>	<i>340,822</i>	<i>(3,112)</i>	<i>-0.90%</i>
POLICE OPERATIONS	REGULAR WAGES	5,170,115	5,490,110	5,772,883	5,705,880	5,778,083	5,200	0.09%
	EMPLOYEE BENEFITS	969,665	1,027,587	1,074,288	1,029,580	1,090,354	16,066	1.50%
	OVERTIME WAGES	311,455	406,883	300,000	380,000	335,500	35,500	11.83%
	OVERTIME WAGES - GRANT FUNDED	9,888	5,354	-	-	-	-	0.00%
<i>POLICE OPERATIONS Total</i>		<i>6,461,123</i>	<i>6,929,934</i>	<i>7,147,171</i>	<i>7,115,460</i>	<i>7,203,937</i>	<i>56,766</i>	<i>0.79%</i>
POLICE SERVICES	REGULAR WAGES	601,671	558,416	644,817	604,530	600,038	(44,779)	-6.94%
	EMPLOYEE BENEFITS	253,801	205,272	242,286	214,430	209,311	(32,975)	-13.61%
	OVERTIME WAGES	-	-	300	2,140	600	300	100.00%
<i>POLICE SERVICES Total</i>		<i>855,472</i>	<i>763,688</i>	<i>887,403</i>	<i>821,100</i>	<i>809,949</i>	<i>(77,454)</i>	<i>-8.73%</i>
PUBLIC SAFETY COMMUNICATIONS	REGULAR WAGES	790,850	840,012	910,259	848,400	893,470	(16,789)	-1.84%
	EMPLOYEE BENEFITS	308,785	292,436	292,996	269,520	284,288	(8,708)	-2.97%
	OVERTIME WAGES	62,623	70,159	64,000	74,170	60,000	(4,000)	-6.25%
<i>PUBLIC SAFETY COMMUNICATIONS Total</i>		<i>1,162,258</i>	<i>1,202,607</i>	<i>1,267,255</i>	<i>1,192,090</i>	<i>1,237,758</i>	<i>(29,497)</i>	<i>-2.33%</i>
POLICE Total		8,747,435	9,142,783	9,645,763	9,412,590	9,592,466	(53,297)	-0.55%
SEWER								
SEWER - OPERATIONS	REGULAR WAGES	615,527	646,029	666,069	651,830	687,556	21,487	3.23%
	EMPLOYEE BENEFITS	249,019	236,867	237,283	227,630	251,842	14,559	6.14%
	OVERTIME WAGES	9,996	12,921	10,900	9,000	12,100	1,200	11.01%
<i>SEWER - OPERATIONS Total</i>		<i>874,542</i>	<i>895,817</i>	<i>914,252</i>	<i>888,460</i>	<i>951,498</i>	<i>37,246</i>	<i>4.07%</i>
SEWER - STORM WATER PUMP STATI	REGULAR WAGES	65,283	68,211	70,882	71,830	73,742	2,860	4.03%
	EMPLOYEE BENEFITS	31,467	30,582	29,911	29,890	31,377	1,466	4.90%
	OVERTIME WAGES	13,123	13,340	13,000	13,920	14,350	1,350	10.38%
<i>SEWER - STORM WATER PUMP STATI Total</i>		<i>109,873</i>	<i>112,133</i>	<i>113,793</i>	<i>115,640</i>	<i>119,469</i>	<i>5,676</i>	<i>4.99%</i>
SEWER Total		984,415	1,007,950	1,028,045	1,004,100	1,070,967	42,922	4.18%
WATER								
WATER - BILLING	REGULAR WAGES	53,359	56,051	57,304	58,140	59,619	2,315	4.04%
	EMPLOYEE BENEFITS	18,999	16,386	14,701	14,530	15,501	800	5.44%
	OVERTIME WAGES	22	91	500	210	250	(250)	-50.00%
<i>WATER - BILLING Total</i>		<i>72,380</i>	<i>72,528</i>	<i>72,505</i>	<i>72,880</i>	<i>75,370</i>	<i>2,865</i>	<i>3.95%</i>
WATER - DISTRIBUTION	REGULAR WAGES	463,271	487,959	497,438	491,420	533,915	36,477	7.33%
	EMPLOYEE BENEFITS	203,117	183,734	193,648	183,070	209,351	15,703	8.11%
	OVERTIME WAGES	30,499	40,691	37,600	27,150	34,500	(3,100)	-8.24%
<i>WATER - DISTRIBUTION Total</i>		<i>696,887</i>	<i>712,384</i>	<i>728,686</i>	<i>701,640</i>	<i>777,766</i>	<i>49,080</i>	<i>6.74%</i>
WATER - METERING & RESERVOIR	REGULAR WAGES	161,770	168,165	173,359	175,300	178,822	5,463	3.15%
	EMPLOYEE BENEFITS	55,682	53,837	52,602	50,570	53,166	564	1.07%
	OVERTIME WAGES	-	-	625	210	750	125	20.00%
<i>WATER - METERING & RESERVOIR Total</i>		<i>217,452</i>	<i>222,002</i>	<i>226,586</i>	<i>226,080</i>	<i>232,738</i>	<i>6,152</i>	<i>2.72%</i>
WATER - MISCELLANEOUS	REGULAR WAGES	402,721	424,926	446,507	444,950	461,658	15,151	3.39%
	EMPLOYEE BENEFITS	128,634	123,107	125,438	120,040	131,397	5,959	4.75%

Village of Wilmette
2024 Budget - Payroll Summary



Character		PERSONNEL EXPENSE						
		2021 Actuals	2022 Actuals	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
WATER - MISCELLANEOUS	OVERTIME WAGES	561	32	-	-	-	-	0.00%
WATER - MISCELLANEOUS Total		531,916	548,065	571,945	564,990	593,055	21,110	3.69%
WATER - PLANT OPERATIONS	REGULAR WAGES	1,539,141	1,595,180	1,647,422	1,679,440	1,644,349	(3,073)	-0.19%
	EMPLOYEE BENEFITS	648,248	630,234	627,652	618,550	653,963	26,311	4.19%
	OVERTIME WAGES	27,370	34,542	35,725	51,430	40,600	4,875	13.65%
WATER - PLANT OPERATIONS Total		2,214,759	2,259,956	2,310,799	2,349,420	2,338,912	28,113	1.22%
WATER Total		3,733,394	3,814,935	3,910,521	3,915,010	4,017,841	107,320	2.74%
ENGINEERING & PUBLIC WORKS								
BUILDINGS & GROUNDS	REGULAR WAGES	218,517	217,776	226,614	230,500	233,952	7,338	3.24%
	EMPLOYEE BENEFITS	93,629	89,737	88,103	86,530	92,295	4,192	4.76%
	OVERTIME WAGES	10,578	15,507	10,580	11,160	11,000	420	3.97%
BUILDINGS & GROUNDS Total		322,724	323,020	325,297	328,190	337,247	11,950	3.67%
ENGINEERING	REGULAR WAGES	557,960	559,758	642,798	614,840	660,010	17,212	2.68%
	EMPLOYEE BENEFITS	181,065	161,807	192,129	160,490	166,358	(25,771)	-13.41%
	OVERTIME WAGES	-	-	500	210	-	(500)	-100.00%
ENGINEERING Total		739,025	721,565	835,427	775,540	826,368	(9,059)	-1.08%
MUNICIPAL GARAGE	REGULAR WAGES	597,901	621,833	645,429	651,030	671,245	25,816	4.00%
	EMPLOYEE BENEFITS	229,053	221,519	218,839	209,450	222,828	3,989	1.82%
	OVERTIME WAGES	9,555	3,181	6,000	3,560	5,100	(900)	-15.00%
MUNICIPAL GARAGE Total		836,509	846,533	870,268	864,040	899,173	28,905	3.32%
PUBLIC PARKING - CTA	REGULAR WAGES	45,393	60,445	25,371	25,750	26,295	924	3.64%
	EMPLOYEE BENEFITS	20,388	24,331	12,278	11,890	12,879	601	4.89%
	OVERTIME WAGES	-	-	2,250	930	-	(2,250)	-100.00%
PUBLIC PARKING - CTA Total		65,781	84,776	39,899	38,570	39,174	(725)	-1.82%
PUBLIC PARKING - VILLAGE CENTE	REGULAR WAGES	53,146	72,217	37,764	38,610	39,131	1,367	3.62%
	EMPLOYEE BENEFITS	24,071	29,299	13,867	13,830	14,808	941	6.79%
	OVERTIME WAGES	188	235	560	190	250	(310)	-55.36%
PUBLIC PARKING - VILLAGE CENTE Total		77,405	101,751	52,191	52,630	54,189	1,998	3.83%
STREET LIGHTING	REGULAR WAGES	106,657	119,769	133,385	134,040	137,583	4,198	3.15%
	EMPLOYEE BENEFITS	37,653	39,575	46,215	43,320	47,788	1,573	3.40%
	OVERTIME WAGES	4,526	3,140	6,560	5,280	3,900	(2,660)	-40.55%
STREET LIGHTING Total		148,836	162,484	186,160	182,640	189,271	3,111	1.67%
STREETS	REGULAR WAGES	1,073,756	1,108,585	1,298,333	1,293,140	1,319,157	20,824	1.60%
	EMPLOYEE BENEFITS	431,414	434,838	463,221	435,050	486,313	23,092	4.99%
	OVERTIME WAGES	123,615	128,289	93,860	91,260	96,500	2,640	2.81%
STREETS Total		1,628,785	1,671,712	1,855,414	1,819,450	1,901,970	46,556	2.51%
TREE MAINTENANCE	REGULAR WAGES	300,590	259,918	212,191	208,130	220,535	8,344	3.93%
	EMPLOYEE BENEFITS	117,171	93,505	73,410	92,110	77,238	3,828	5.21%
	OVERTIME WAGES	7,169	13,927	8,990	10,750	8,250	(740)	-8.23%
TREE MAINTENANCE Total		424,930	367,350	294,591	310,990	306,023	11,432	3.88%
ENGINEERING & PUBLIC WORKS Total		4,243,995	4,279,191	4,459,247	4,372,050	4,553,415	94,168	2.11%
Grand Total		28,883,525	30,082,625	31,260,493	31,069,120	31,545,578	285,085	0.91%

Village of Wilmette
2023 to 2024 Payroll Budget Comparison Worksheets



DEPARTMENT	DIVISION	POSITION	LAST NAME	PAYROLL	2023	TOTAL	PAYROLL	2024	TOTAL
					BENEFITS			BENEFITS	
ADMINISTRATION	CABLE PROGRAMMING	CABLE TV COORDINATOR	MEERSMAN	101,327	38,885	140,212	103,860	38,478	142,338
		PRODUCTION ASST (PT)	VICK	5,046	422	5,468	5,172	433	5,605
	CABLE PROGRAMMING Total			106,373	39,307	145,680	109,032	38,911	147,943
	HISTORICAL MUSEUM	MUSEUM ASST (PT)	HAWKINSON				29,590	4,477	34,067
		MUSEUM ASST (PT)	TAYLOR	28,274	4,178	32,452			
		MUSEUM COORDINATOR (PT)	GRAUER				4,965	415	5,380
		MUSEUM COORDINATOR (PT)	HAWKINSON	4,995	738	5,733			
		MUSEUM CURATOR (PT)	PRATT				42,742	6,467	49,209
		MUSEUM CURATOR (PT)	RAMIREZ	41,535	6,138	47,673			
		MUSEUM DIRECTOR	ARNTSON	90,711	35,187	125,898			
		MUSEUM DIRECTOR	RAMIREZ				88,918	14,631	103,549
	HISTORICAL MUSEUM Total			165,515	46,241	211,756	166,215	25,990	192,205
	VILLAGE MANAGER'S OFFICE	ASST TO THE VILLAGE MANAGER	PHYFER	106,962	27,172	134,134	111,258	28,677	139,935
		ASST VILLAGE MGR	HALLGREN	177,597	50,063	227,660	187,503	51,598	239,101
		EXEC SEC/DEP VIL CLK	NORWOOD	89,658	42,152	131,810	92,677	36,768	129,445
		HUMAN RESOURCE MANAGER	CEASE	112,216	47,634	159,850	118,036	50,454	168,490
		SUSTAINABILITY COORDINATOR	MELLEN				76,284	22,166	98,450
		VILLAGE MANAGER	BRAIMAN	278,929	53,528	332,457	304,350	58,620	362,970
	VILLAGE MANAGER'S OFFICE Total			765,362	220,549	985,911	890,108	248,283	1,138,391
ADMINISTRATION Total				1,037,250	306,097	1,343,347	1,165,355	313,184	1,478,539
ADMINISTRATIVE SERVICES	ADMINISTRATIVE SERVICES	DIRECTOR OF ADM SERV	SKILES	177,277	55,914	233,191	181,694	59,261	240,955
		SYSTEMS ADMINSTRATOR	NGUYEN	141,791	46,829	188,620	145,321	48,846	194,167
		TECH SUPPORT SPECIALIST	ELBERT	40,056	5,918	45,974	41,429	6,267	47,696
	ADMINISTRATIVE SERVICES Total			359,124	108,661	467,785	368,444	114,374	482,818
ADMINISTRATIVE SERVICES Total				359,124	108,661	467,785	368,444	114,374	482,818
COMMUNITY DEVELOPMENT	COMMUNITY DEVELOPMENT	ASST DIRECTOR OF CD	SIVERTSEN				130,450	40,574	171,024
		BUILDING INSPECTOR	MARTIN	86,268	41,647	127,915	89,751	43,730	133,481
		BUILDING INSPECTOR	NORMAN	102,629	28,638	131,267	107,034	30,435	137,469
		BUS DEVL COORINATOR	SIVERTSEN	112,413	36,403	148,816			
		BUSINESS DEVL INTERN	VACANT	23,288	1,947	25,235			
		CODE ENF OFFICER	BLUMENTHAL	95,346	33,855	129,201			
		CODE ENF OFFICER & INSPECTOR	BLUMENTHAL				106,311	36,885	143,196
		CODE ENF OFFICER (PT)	GEORGES	53,414	7,894	61,308	55,567	8,407	63,974
		COMM DEV INTERN	VACANT	4,478	375	4,853	9,181	767	9,948
		DEPUTY DIRECTOR OF CD	ROBERTS	148,851	35,539	184,390	158,312	38,270	196,582
		DIRECTOR OF CD	ADLER	185,881	49,542	235,423	196,058	50,750	246,808
		PERMIT CLERK	JOYCE	62,853	26,858	89,711			
		PERMIT CLERK	LARA	65,073	27,794	92,867	67,700	29,183	96,883
		PERMIT TECHNICIAN	JOYCE				72,747	29,348	102,095
		PLAN REVIEWER	BERG	113,381	40,683	154,064	116,845	42,869	159,714
		PLANNER III	MCMANUS	94,732	25,345	120,077			
		PLANNER III	RANDOLPH	109,244	41,972	151,216			
		PLANNER III - AICP	MCMANUS				114,850	29,222	144,072
		PLUMBING INSPECTOR	BOOKER	105,339	39,275	144,614	111,836	41,317	153,153
		SECRETARY (PT)	BATTISTONI	39,996	3,343	43,339	45,139	6,830	51,969
		VILLAGE FORESTER/TREE PRESERVATION OFFICER	HANSEN	82,861	35,919	118,780	91,497	38,209	129,706
		ZONING & BUILDING REVIEW PLANNER	RANDOLPH				118,320	44,716	163,036
	COMMUNITY DEVELOPMENT Total			1,486,047	477,029	1,963,076	1,591,598	511,512	2,103,110
COMMUNITY DEVELOPMENT Total				1,486,047	477,029	1,963,076	1,591,598	511,512	2,103,110
ENGINEERING & PUBLIC WORKS	BUILDING AND GROUNDS	BUILDING MAINTAINER I	KNUDSON	59,123	19,987	79,110	61,487	21,031	82,518
		BUILDING MAINTAINER II	HARTIGAN	65,992	30,943	96,935	68,632	32,192	100,824
		FACILITIES MANAGER	RAMAKER	114,010	40,779	154,789	116,845	42,869	159,714
	BUILDING AND GROUNDS Total			239,125	91,709	330,834	246,964	96,092	343,056
	ENGINEERING	ASSISTANT VILLAGE ENGINEER	KEARNEY	124,906	29,853	154,759	129,925	31,523	161,448
		ASST DIR ENGINEERING	CRUZ	144,757	45,368	190,125	148,361	47,686	196,047
		ENG ASSISTANT I	SKWERSKI				78,426	23,659	102,085
		ENG ASSISTANT I	ZACHARA	72,341	21,019	93,360			
		ENG ASSISTANT II	KORDEK	92,552	24,045	116,597	96,263	25,221	121,484
		ENGINEERING INTERN	VACANT	24,630	2,058	26,688	25,248	2,112	27,360
		PERMIT MANAGER - ENGINEER	MIHALOPOULOS				99,562	16,257	115,819
		PROJECT MANAGER	HORN	120,812	41,795	162,607			
		PROJECT MANAGER	MILANESIO				115,097	18,631	133,728
		PUBLIC WKS DIRECTOR	BERGER-RAISH	211,686	51,795	263,481	216,961	55,056	272,017
		SPECIAL PROJECTS COORDINATOR	MIHALOPOULOS	57,136	8,443	65,579			
		VILLAGE ENGINEER	MANIS	171,367	53,286	224,653	175,636	56,304	231,940

Village of Wilmette
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DEPARTMENT	DIVISION	POSITION	LAST NAME	2023		TOTAL	2024		TOTAL
				PAYROLL	BENEFITS		PAYROLL	BENEFITS	
	ENGINEERING Total			1,020,187	277,662	1,297,849	1,085,479	276,449	1,361,928
	GARAGE	MECH II EQUIP COORD	ABPLANALP	113,410	47,813	161,223	116,245	41,890	158,135
		MECHANIC I	NORLIE	73,109	22,118	95,227	76,061	23,294	99,355
		MECHANIC I	PHOTOPULOS	76,068	29,016	105,084	79,139	30,272	109,411
		MECHANIC II	PATER	103,918	35,134	139,052	108,112	37,159	145,271
		MECHANIC III (EVT)	RODRIGUEZ	111,733	42,344	154,077	116,245	44,401	160,646
		VEHICLE MAINT SUPT	STOCKINGER	117,508	30,860	148,368	122,252	32,760	155,012
	GARAGE Total			595,746	207,285	803,031	618,054	209,776	827,830
	SEWER	CREW LEADER	NOVY	99,830	40,566	140,396	102,326	42,276	144,602
		CREW LEADER - W/S	DEBOER	99,830	40,566	140,396	102,326	36,226	138,552
		CREW LEADER - W/S	TOPPEL				84,094	42,868	126,962
		CREW LEADER - W/S	VACANT	85,576	34,420	119,996			
		FIELD DATA COLLECTOR	VACANT				21,422	1,790	23,212
		MAINTENANCE WKR I	BRINKMAN				63,428	39,680	103,108
		MAINTENANCE WKR I	LARSON	61,230	10,150	71,380			
		MAINTENANCE WKR I	RICCI				62,374	28,470	90,844
		MAINTENANCE WKR I	SMYTH	62,150	19,468	81,618			
		MAINTENANCE WKR I	VACANT	60,250	30,596	90,846			
		MAINTENANCE WKR II	DAVIS	68,800	39,026	107,826	71,580	40,950	112,530
		MAINTENANCE WKR II	HOFFMAN	91,298	37,390	128,688	94,562	39,466	134,028
		MAINTENANCE WKR II	LARSON				69,826	11,702	81,528
		MAINTENANCE WKR II	O'MALLEY	69,834	20,638	90,472	72,654	21,610	94,264
		MAINTENANCE WKR II	PERRI	70,052	28,890	98,942			
		MAINTENANCE WKR II	SANTINI	92,894	33,488	126,382	95,544	35,242	130,786
		MAINTENANCE WKR II	SMYTH				69,826	22,330	92,156
		WATER/SEWER SUPERINT	OVEREEM	133,132	41,518	174,650	136,446	43,458	179,904
	SEWER Total			994,876	376,716	1,371,592	1,046,408	406,068	1,452,476
	STREETS	ASST TO DIR OF PW	MCDONNELL	62,294	9,205	71,499	75,201	13,782	88,983
		CREW LEADER - STREETS	FALCONE	88,990	32,906	121,896	92,583	34,786	127,369
		CREW LEADER - STREETS	RINDFLEISCH	99,830	38,664	138,494	102,326	40,654	142,980
		DEP DIR PUBLIC WORKS	LAM	160,551	36,890	197,441	164,550	39,224	203,774
		FALL LABORER	VACANT	49,260	4,116	53,376	50,496	4,224	54,720
		FIRE SUMMER EMP	VACANT	7,464	624	8,088	7,651	639	8,290
		FORESTRY INTERN	VACANT	9,703	812	10,515	9,946	831	10,777
		FRONT COUNTER ASST	DREWS	57,764	19,779	77,543	60,097	20,815	80,912
		GIS INTERN	VACANT	19,406	1,624	21,030	19,892	1,662	21,554
		LANDSCAPE ASST	VACANT	50,756	4,244	55,000	52,024	4,348	56,372
		MAINTENANCE WKR I	BECKLEY	62,925	31,007	93,932			
		MAINTENANCE WKR I	BRENNAN				63,545	39,696	103,241
		MAINTENANCE WKR I	DIAZ	60,890	30,163	91,053			
		MAINTENANCE WKR I	LOEBBAKA	61,079	19,306	80,385	63,545	21,355	84,900
		MAINTENANCE WKR I	NG	63,002	31,019	94,021			
		MAINTENANCE WKR I	TOPPEL				62,761	10,601	73,362
		MAINTENANCE WKR II	BECKLEY				71,269	33,491	104,760
		MAINTENANCE WKR II	FIORETTO	75,559	22,484	98,043	78,610	42,026	120,636
		MAINTENANCE WKR II	GOMEZ	69,488	19,657	89,145	72,295	20,600	92,895
		MAINTENANCE WKR II	NG				70,609	33,389	103,998
		MAINTENANCE WKR II	PETERSON	75,184	39,992	115,176	78,219	41,968	120,187
		MAINTENANCE WKR II	RICCI	78,038	42,532	120,570	81,188	44,827	126,015
		MAINTENANCE WKR II	TOPPEL	70,052	39,216	109,268			
		MAINTENANCE WKR II	TRAVIS	75,465	40,034	115,499	78,463	42,005	120,468
		PW MANAGEMENT INTERN	VACANT	25,079	2,097	27,176			
		STREET SUPERINT	MUZIK	131,505	39,254	170,759	134,794	41,237	176,031
		VILLAGE FORESTER	SORBY	113,504	29,282	142,786	118,037	30,953	148,990
		VILLAGE FORESTER	WASLEY	88,984	42,052	131,036	92,552	44,158	136,710
	STREETS Total			1,656,772	576,959	2,233,731	1,700,653	607,271	2,307,924
	ENGINEERING & PUBLIC WORKS Total			4,506,706	1,530,331	6,037,037	4,697,558	1,595,656	6,293,214
FINANCE	FINANCE	ACCOUNTANT	FREIMANIS	97,130	32,009	129,139	101,051	33,675	134,726
		ACCOUNTANT	WAYLAND	97,070	25,696	122,766			
		ACCOUNTANT (PT)	CHEN	49,643	7,337	56,980	51,656	7,814	59,470
		ACCTS RECEIVBLE CLRK	GROSS	55,794	19,482	75,276	58,046	20,498	78,544
		ACCTS RECEIVBLE CLRK	O'MALLEY	58,814	9,780	68,594	61,192	10,360	71,552
		API/AR CLERK	PRISTOVNIK	57,550	30,189	87,739	59,874	31,716	91,590
		ASST FINANCE DIR	JAROG	153,742	23,997	177,739			
		ASST FINANCE DIR	VACANT				119,111	29,873	148,984

Village of Wilmette
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DEPARTMENT	DIVISION	POSITION	LAST NAME	PAYROLL	2023	TOTAL	PAYROLL	2024	TOTAL
					BENEFITS			BENEFITS	
		CUST SERV SUPER	PADRON	77,739	40,375	118,114	97,600	44,931	142,531
		CUSTOMER SERVICE SPECIALIST	ISSAC	70,882	28,081	98,963	73,742	29,502	103,244
		FINANCE DIRECTOR	GALL	201,636	46,781	248,417	206,662	49,748	256,410
		FINANCE INTERN	VACANT	9,703	812	10,515	9,946	831	10,777
		FINANCIAL ANALYST	SUAREZ	83,330	41,209	124,539	86,693	43,262	129,955
		FRONT COUNTER ASST (PT)	FLANAGAN	35,763	5,286	41,049	37,383	5,655	43,038
		FRONT COUNTER ASST (PT)	ROBERTS	41,684	6,161	47,845	42,727	6,463	49,190
		PROCUREMENT SPECIALIST	RUEMMLER	102,660	32,834	135,494	108,372	34,795	143,167
		SENIOR ACCOUNTANT	WAYLAND				105,330	27,769	133,099
	FINANCE Total			1,193,140	350,029	1,543,169	1,219,385	376,892	1,596,277
FINANCE Total				1,193,140	350,029	1,543,169	1,219,385	376,892	1,596,277
FIRE	FIRE NON SWORN	FIRE DEPT MANAGEMENT ANALYST	VACANT				79,343	23,796	103,139
		FIRE DEPT SECRETARY PT	GAULIN	65,794	21,002	86,796			
		FIRE SAFETY INSPECTR	REICHERT	49,164	7,265	56,429	51,155	7,739	58,894
	FIRE NON SWORN Total			114,958	28,267	143,225	130,498	31,535	162,033
	FIRE SWORN	DEPUTY FIRE CHIEF	BRILL	165,188	29,373	194,561			
		DEPUTY FIRE CHIEF	MENZIES				169,303	27,931	197,234
		FF III/PARAMEDIC	AGUIRRE-GARCIA	110,781	11,750	122,531	113,550	14,481	128,031
		FF III/PARAMEDIC	BARTON	115,391	25,786	141,177	118,276	35,049	153,325
		FF III/PARAMEDIC	BLOMQUIST	117,771	33,497	151,268	120,715	32,697	153,412
		FF III/PARAMEDIC	BONILLA	110,781	33,336	144,117	115,887	23,211	139,098
		FF III/PARAMEDIC	CIRONE	110,781	14,792	125,573	115,303	15,474	130,777
		FF III/PARAMEDIC	DURBAND	110,781	28,117	138,898	113,550	29,154	142,704
		FF III/PARAMEDIC	EASTMAN	115,391	33,443	148,834	118,276	35,049	153,325
		FF III/PARAMEDIC	GUTH	110,781	33,336	144,117	113,550	34,940	148,490
		FF III/PARAMEDIC	HALTERMAN	117,771	26,373	144,144			
		FF III/PARAMEDIC	HARRINGTON	117,771	25,840	143,611	120,715	26,807	147,522
		FF III/PARAMEDIC	JOST	113,061	25,732	138,793	118,276	26,752	145,028
		FF III/PARAMEDIC	KOFOED	113,061	15,824	128,885			
		FF III/PARAMEDIC	KOLZE	110,781	22,075	132,856	113,550	23,158	136,708
		FF III/PARAMEDIC	KOPCZYK	113,061	28,170	141,231	115,887	29,207	145,094
		FF III/PARAMEDIC	LETTIERI	110,781	28,117	138,898	113,550	29,154	142,704
		FF III/PARAMEDIC	MAGER	117,771	28,278	146,049			
		FF III/PARAMEDIC	MARKOVICH	110,781	31,222	142,003	113,550	34,940	148,490
		FF III/PARAMEDIC	MURRAY	110,781	33,336	144,117	113,550	34,940	148,490
		FF III/PARAMEDIC	NEURAUTER	113,061	28,170	141,231	115,887	29,207	145,094
		FF III/PARAMEDIC	RICHARDS	110,781	23,565	134,346	113,550	26,643	140,193
		FF III/PARAMEDIC	RIGGANI	113,061	25,732	138,793	115,887	34,993	150,880
		FF III/PARAMEDIC	SCHMIDT	115,391	33,443	148,834	118,276	35,049	153,325
		FF III/PARAMEDIC	SCHUMAN	113,061	33,389	146,450	115,887	34,993	150,880
		FF III/PARAMEDIC	SOVEREEN	97,893	23,801	121,694	104,956	27,334	132,290
		FF III/PARAMEDIC	VACANT (1)	89,487	23,606	113,093			
		FF III/PARAMEDIC	VACANT (2)	89,487	23,606	113,093			
		FF III/PARAMEDIC	WALTERS	113,061	28,170	141,231			
		FF III/PARAMEDIC	WEGLARZ	113,061	33,389	146,450	118,276	35,049	153,325
		FF III/PARAMEDIC	WOKURKA	117,771	22,236	140,007	120,715	23,322	144,037
		FIRE CHIEF	LAMBEL	180,515	33,680	214,195	185,013	37,213	222,226
		FIRE DUTY CHIEF II	BUCCI	152,831	23,047	175,878	156,652	21,746	178,398
		FIRE DUTY CHIEF II	MENZIES	153,431	26,663	180,094			
		FIRE DUTY CHIEF II	SCHETZ				157,252	28,541	185,793
		FIRE DUTY CHIEF II	WILK	152,831	34,308	187,139	156,652	33,528	190,180
		FIRE LT/PARAMEDIC	GRAJEWSKI	138,025	22,857	160,882	139,018	23,692	162,710
		FIRE LT/PARAMEDIC	HUGHES	140,928	22,925	163,853			
		FIRE LT/PARAMEDIC	ISAACSON	140,928	34,033	174,961	140,953	6,602	147,555
		FIRE LT/PARAMEDIC	KOFOED				135,216	17,097	152,313
		FIRE LT/PARAMEDIC	MINOGUE	140,928	28,814	169,742	140,953	29,787	170,740
		FIRE LT/PARAMEDIC	PACZOSA	132,408	22,727	155,135	135,216	23,604	158,820
		FIRE LT/PARAMEDIC	SCHETZ	138,025	26,841	164,866			
		FIRE LT/PARAMEDIC	WALTERS				135,216	29,654	164,870
		FIREFIGHTER	DICKSON	83,654	13,031	96,685	94,852	16,164	111,016
		FIREFIGHTER	HARACZ				83,562	15,904	99,466
		FIREFIGHTER	KOUDAKIS				82,937	13,774	96,711
		FIREFIGHTER	LOBES	83,654	11,124	94,778			
		FIREFIGHTER	ROMANO				88,656	26,956	115,612
		FIREFIGHTER/PARAMEDC	CAFFIE	104,555	13,513	118,068	111,510	16,549	128,059

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DEPARTMENT	DIVISION	POSITION	LAST NAME	2023			2024		
				PAYROLL	BENEFITS	TOTAL	PAYROLL	BENEFITS	TOTAL
		FIREFIGHTER/PARAMEDC	GARARD	101,458	31,007	132,465	108,778	34,829	143,607
		FIREFIGHTER/PARAMEDC	HOFFMAN				90,593	16,066	106,659
		FIREFIGHTER/PARAMEDC	KIERYS				86,508	15,972	102,480
		FIREFIGHTER/PARAMEDC	MCGREAL				92,776	16,116	108,892
		FIREFIGHTER/PARAMEDC	VACANT	87,855	23,568	111,423			
		FIREFIGHTER/PARAMEDC	WIGGINTON				94,180	34,491	128,671
		FIREFIGHTER/PARAMEDC							
	FIRE SWORN Total			5,321,407	1,175,642	6,497,049	5,247,415	1,157,819	6,405,234
FIRE Total				5,436,365	1,203,909	6,640,274	5,377,913	1,189,354	6,567,267
LAW	LAW	ASST VILLAGE MGR/CORP COUNSEL	STEIN	222,241	30,002	252,243	227,782	32,068	259,850
	LAW Total			222,241	30,002	252,243	227,782	32,068	259,850
LAW Total				222,241	30,002	252,243	227,782	32,068	259,850
POLICE	COMMUNICATIONS	COMMUNICATIONS SUPR	PETERSON	120,562	48,880	169,442	123,561	48,896	172,457
		TELECOMMUNICATOR	KING	93,874	44,897	138,771	97,730	47,356	145,086
		TELECOMMUNICATOR	MARREN	73,571	12,027	85,598	76,541	12,740	89,281
		TELECOMMUNICATOR	MCGARRY	95,346	31,741	127,087	97,730	33,167	130,897
		TELECOMMUNICATOR	MIAGUSKO	93,383	39,603	132,986	95,718	41,262	136,980
		TELECOMMUNICATOR	OH				71,314	29,863	101,177
		TELECOMMUNICATOR	RIGAS	89,831	26,727	116,558	92,077	28,148	120,225
		TELECOMMUNICATOR	WEINER	95,346	45,116	140,462			
		TELECOMMUNICATOR (PT)	ALVAREZ	66,755	9,866	76,621			
		TELECOMMUNICATOR (PT)	GESIAKOWSKI-SZORC				19,796	2,994	22,790
		TELECOMMUNICATOR (PT)	KOPECKY	34,205	5,055	39,260	35,579	5,383	40,962
		TELECOMMUNICATOR (PT)	MCPHAIL	26,843	2,243	29,086	17,641	1,475	19,116
		TELECOMMUNICATOR (PT)	SERBE	43,210	6,386	49,596	44,290	6,700	50,990
		TELECOMMUNICATOR (PT)	SIEGEL	18,774	1,569	20,343	30,919	2,584	33,503
		TELECOMMUNICATOR (PT)	SZORC	19,031	2,813	21,844			
		TELECOMMUNICATOR (PT)	VACANT				50,061	7,574	57,635
	COMMUNICATIONS Total			870,731	276,923	1,147,654	852,957	268,142	1,121,099
	CROSSING GUARDS	CROSSING GUARD	ANTKOWIAK			6,438	538		6,976
		CROSSING GUARD	BODKIN	20,759	1,735	22,494	21,278	1,779	23,057
		CROSSING GUARD	BUTLER	6,603	552	7,155	6,769	566	7,335
		CROSSING GUARD	CHILDRESS	22,485	1,879	24,364	23,047	1,926	24,973
		CROSSING GUARD	COHEN	12,726	1,064	13,790	13,302	1,112	14,414
		CROSSING GUARD	COLEMAN	13,207	1,105	14,312	13,537	1,131	14,668
		CROSSING GUARD	DANIELS	45,430	3,798	49,228	46,565	3,892	50,457
		CROSSING GUARD	DOTSON	14,597	1,220	15,817	14,962	1,251	16,213
		CROSSING GUARD	FAIR	19,927	1,665	21,592	20,807	1,739	22,546
		CROSSING GUARD	HALL	20,343	1,700	22,043	21,054	1,759	22,813
		CROSSING GUARD	LANE	10,380	869	11,249			
		CROSSING GUARD	SHERIFF	20,759	1,735	22,494	21,278	1,779	23,057
		CROSSING GUARD	SIMMONS-CHILDRESS	12,562	1,050	13,612	13,139	1,099	14,238
		CROSSING GUARD	SMITH	22,485	1,879	24,364	23,047	1,926	24,973
		CROSSING GUARD	TERRY	20,343	1,700	22,043			
		CROSSING GUARD	VICTOR				12,876	1,076	13,952
		CROSSING GUARD	WALKER	12,385	1,036	13,421	12,961	1,084	14,045
		CROSSING GUARD	WRIGHT	22,485	1,879	24,364	23,047	1,926	24,973
		CROSSING GUARD	WRZALA	19,927	1,665	21,592	20,425	1,707	22,132
	CROSSING GUARDS Total			317,403	26,531	343,934	314,532	26,290	340,822
	OPERATIONS	COMM SRV OFFICER I	EDER	70,447	36,169	106,616	73,292	37,835	111,127
		COMM SRV OFFICER I (PT)	FRUMKIN				19,732	1,649	21,381
		COMM SRV OFFICER I (PT)	HALLEY	30,847	4,559	35,406			
		COMM SRV OFFICER I (PT)	WELTER	29,412	2,458	31,870	38,676	3,233	41,909
		COMM SRV OFFICER I (PT)	ZIEGLER				30,688	4,643	35,331
		COMM SRV OFFICER II (PT)	KROSKI	36,750	5,431	42,181	38,243	5,786	44,029
		PARKING OFFICER	ZIEGLER	24,210	2,024	26,234			
	OPERATIONS Total			191,666	50,641	242,307	200,631	53,146	253,777
	OPERATIONS SWORN	DEPUTY CHIEF OPS	CLARK				174,308	30,558	204,866
		DEPUTY CHIEF OPS	COLLINS	169,285	34,686	203,971			
		DEPUTY CHIEF SRV	ROBINSON				174,308	36,344	210,652
		POLICE CHIEF	MURPHY	197,638	35,341	232,979	202,564	34,590	237,154
		POLICE COMMANDER	CLARK	152,834	29,089	181,923			
		POLICE COMMANDER	MCGARRY	158,064	16,862	174,926			
		POLICE COMMANDER	ROBINSON	158,064	34,427	192,491			
		POLICE COMMANDER	VACANT				324,002	30,618	354,620
		POLICE OFFICER	BARRY	105,854	13,543	119,397	110,043	14,108	124,151

Village of Wilmette
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DEPARTMENT	DIVISION	POSITION	LAST NAME	PAYROLL	2023	TOTAL	PAYROLL	2024	TOTAL
					BENEFITS			BENEFITS	
		POLICE OFFICER	BELL	104,744	13,517	118,261	108,907	14,083	122,990
		POLICE OFFICER	BOLIN				93,997	13,737	107,734
		POLICE OFFICER	BOTTERMAN	102,744	13,471	116,215	108,890	14,083	122,973
		POLICE OFFICER	CAVANAGH	117,605	14,022	131,627	120,538	14,642	135,180
		POLICE OFFICER	D'ACQUISTO				93,997	3,109	97,106
		POLICE OFFICER	DAVIS	124,202	16,081	140,283	127,286	16,914	144,200
		POLICE OFFICER	DEMOS	102,744	13,471	116,215	108,890	14,083	122,973
		POLICE OFFICER	ELAYAN				93,997	13,737	107,734
		POLICE OFFICER	FALK	123,602	26,509	150,111	126,686	25,428	152,114
		POLICE OFFICER	FAVELA	94,799	13,288	108,087	100,003	13,877	113,880
		POLICE OFFICER	FOLKERTS	114,504	15,857	130,361	119,771	23,302	143,073
		POLICE OFFICER	GAMBA	123,190	28,404	151,594	126,686	29,457	156,143
		POLICE OFFICER	GOLDEN	103,853	12,518	116,371			
		POLICE OFFICER	HANDRICK	118,715	33,519	152,234	121,675	35,127	156,802
		POLICE OFFICER	HORNBACHER	118,205	15,943	134,148	121,675	23,345	145,020
		POLICE OFFICER	JAKUPOVIC	94,799	3,129	97,928	100,003	3,249	103,252
		POLICE OFFICER	JURMU	120,020	15,984	136,004	123,015	16,816	139,831
		POLICE OFFICER	KIDDLE	125,492	33,676	159,168			
		POLICE OFFICER	KUTSCHKE	117,590	15,928	133,518	121,508	16,781	138,289
		POLICE OFFICER	LEIGH	123,602	28,414	152,016	126,686	29,457	156,143
		POLICE OFFICER	MCGUIRE	116,301	15,899	132,200			
		POLICE OFFICER	MITCHELL				93,997	32,080	126,077
		POLICE OFFICER	MONK	115,192	33,438	148,630	119,771	35,084	154,855
		POLICE OFFICER	MORT	91,567	18,693	110,260	96,700	19,293	115,993
		POLICE OFFICER	NEUBAUER	120,620	33,563	154,183			
		POLICE OFFICER	OLIVO	120,620	33,563	154,183	123,615	35,173	158,788
		POLICE OFFICER	PARISI	125,492	16,111	141,603			
		POLICE OFFICER	PAVELY	122,492	25,950	148,442			
		POLICE OFFICER	PEREZ	121,336	33,580	154,916	126,686	35,243	161,929
		POLICE OFFICER	PRZEKOTA	117,605	14,950	132,555	121,673	16,784	138,457
		POLICE OFFICER	RIZZO	123,602	33,633	157,235	129,686	35,313	164,999
		POLICE OFFICER	SANTANA	122,492	22,346	144,838	125,549	23,436	148,985
		POLICE OFFICER	SLYWKA	98,875	3,224	102,099	105,441	14,002	119,443
		POLICE OFFICER	SOKOLNIK	117,590	26,369	143,959	120,508	35,100	155,608
		POLICE OFFICER	STENGER	118,205	26,384	144,589	121,138	35,115	156,253
		POLICE OFFICER	SZYMASUEK				93,997	13,737	107,734
		POLICE OFFICER	VACANT				90,761	13,662	104,423
		POLICE OFFICER	WATSON	103,853	31,062	134,915	110,027	32,451	142,478
		POLICE SERGEANT	GIRARD	148,084	28,978	177,062	151,771	30,036	181,807
		POLICE SERGEANT	JURMU	148,084	22,936	171,020			
		POLICE SERGEANT	MERCADO	148,084	34,197	182,281	151,771	35,822	187,593
		POLICE SERGEANT	NEUBAUER				142,836	35,617	178,453
		POLICE SERGEANT	OCKRIM	148,084	27,073	175,157	151,771	26,007	177,778
		POLICE SERGEANT	PASQUESI	139,367	16,430	155,797	148,731	17,409	166,140
		POLICE SERGEANT	SWEET	148,084	34,197	182,281	151,771	35,822	187,593
		POLICE SERGEANT	TRAGEIII	148,084	34,197	182,281	151,771	33,415	185,186
		OPERATIONS SWORN Total		5,635,862	1,044,452	6,680,314	5,659,406	1,058,046	6,717,452
	POLICE SERVICES	ADMIN SYSTEMS ANALYST	WALKER	104,901	39,210	144,111	109,113	40,902	150,015
		ASST TO POLICE CHIEF	VACANT	106,007	37,470	143,477			
		DATA PROCESSOR II	BUDD	81,214	32,677	113,891			
		DATA PROCESSOR II	DATI				57,224	9,740	66,964
		DATA PROCESSOR II	HERSICK				56,413	20,242	76,655
		DATA PROCESSOR II	JANOWIAK	67,494	38,826	106,320			
		DATA PROCESSOR II	MILLER	81,214	25,441	106,655	83,244	24,392	107,636
		MANAGEMENT ASSISTANT	JANOWIAK				82,753	42,659	125,412
		POLICE RECORDS CLERK (PT)	CIPOLLA	32,302	4,774	37,076	33,613	5,085	38,698
		POLICE SUMMER EMP	VACANT	40,308	3,366	43,674	41,316	3,456	44,772
		SOCIAL WORKER	ARON	91,260	42,393	133,653	94,921	44,521	139,442
		POLICE SERVICES Total		604,700	224,157	828,857	558,597	190,997	749,594
POLICE Total				7,620,362	1,622,704	9,243,066	7,586,123	1,596,621	9,182,744
WATER MANAGEMENT	WATER MANAGEMENT	ASST WP SUPT	AMORELLA	116,275	48,241	164,516	120,945	50,904	171,849
		CHEMIST	LADAO	95,274	25,426	120,700	99,122	26,818	125,940
		DIR OF WTR RESOURCES	QUAFISHEH	177,278	55,914	233,192	181,695	59,260	240,955
		MAINT SUPERVISOR	KUMIEGA	115,173	48,075	163,248	118,037	50,459	168,496
		METER SHOP SUPV	LAZAR	99,830	28,220	128,050	102,326	27,308	129,634

Village of Wilmette
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DEPARTMENT	DIVISION	POSITION	LAST NAME	2023			2024		
				PAYROLL	BENEFITS	TOTAL	PAYROLL	BENEFITS	TOTAL
		WATER MTR REP TECH I	HAMMERSMITH	73,529	24,294	97,823	76,496	25,768	102,264
		WATER PLANT MECH	MCMILLON	95,346	39,897	135,243	97,730	41,570	139,300
		WP ELECTRICIAN	CHRISTIANSEN	106,985	39,731	146,716	109,660	39,364	149,024
		WP MAINT WORKER II	DUTKIEWICZ	79,847	35,145	114,992	83,068	36,819	119,887
		WP MAINT WORKER II	MCGRATH	79,404	40,623	120,027	82,608	42,637	125,245
		WP OPERATOR (CERT)	AGRAWAL	106,985	19,131	126,116			
		WP OPERATOR (CERT)	GOLDIN	106,985	29,290	136,275			
		WP OPERATOR (CERT)	LYNCH	97,487	27,871	125,358	101,423	29,577	131,000
		WP OPERATOR (CERT)	LYONS	93,344	44,817	138,161	97,112	47,261	144,373
		WP OPERATOR (CERT)	MATICH	106,992	46,855	153,847	109,667	49,180	158,847
		WP OPERATOR (CERT)	SCHLUETER				85,940	23,641	109,581
		WP OPERATOR (CERT)	THVEDT	103,469	46,329	149,798	107,646	48,872	156,518
		WP OPERATOR (CERT)	WENTE	84,733	41,417	126,150	88,154	43,486	131,640
		WP OPERATOR I	HECK				76,392	23,345	99,737
		WP OPERATOR I	JOSELLIS	81,845	33,863	115,708	85,150	35,618	120,768
	WATER MANAGEMENT Total			1,820,781	675,139	2,495,920	1,823,171	701,887	2,525,058
WATER MANAGEMENT Total				1,820,781	675,139	2,495,920	1,823,171	701,887	2,525,058
Grand Total				\$ 23,682,016	\$ 6,303,901	\$ 29,985,917	\$ 24,057,329	\$ 6,431,548	\$ 30,488,877