

A G E N D A

COMMITTEE OF THE WHOLE MEETING OF THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON MONDAY, JUNE 27, 2022, AT 5:30 P.M. 7760 QUINCY STREET, WILLOWBROOK, IL, DUPAGE COUNTY, ILLINOIS

DUE TO THE COVID 19 PANDEMIC, THE VILLAGE WILL BE UTILIZING A ZOOM WEBINAR. MEMBERS OF THE PUBLIC CAN ATTEND THE MEETING VIA ZOOM WEBINAR BY VIDEO OR AUDIO. IF A MEMBER IS USING ZOOM, PLEASE EITHER USE YOUR PHONE OR COMPUTER, NOT BOTH.

THE PUBLIC CAN UTILIZE THE FOLLOWING CALL-IN NUMBER:

Dial-in Phone Number: **312-626-6799**

Meeting ID: **859 1657 2079**

Written Public Comments Can Be Submitted By 5:15 P.M. on June 27, 2022, to shalloran@willowbrook.il.us

1. CALL TO ORDER
2. ROLL CALL
3. PLEDGE OF ALLEGIANCE
4. VISITORS' BUSINESS - Public Comment is Limited to Three Minutes Per Person
5. DISCUSSION - DISCUSS WATER RATE STUDY
6. ADJOURNMENT

VILLAGE OF WILLOWBROOK

COMMITTEE OF THE WHOLE AGENDA ITEM - HISTORY/COMMENTARY

PRESENTATION OF WATER RATE STUDY

AGENDA NO. 5

AGENDA DATE: 06-27-2022

STAFF REVIEW: Sean Halloran, Asst. Village Administrator
Andrew Passero, Public Works Foreman
Virginia Stoltz, Public Works Coordinator

LEGAL REVIEW: Tom Bastian, Village Attorney

SIGNATURE: *Tom Bastian / cm*

RECOMMENDED BY: Brian Pabst, Village Administrator **SIGNATURE:** *B. Pabst*

ITEM HISTORY (PREVIOUS VILLAGE BOARD REVIEWS, ACTIONS RELATED TO THIS ITEM, OTHER PERTINENT HISTORY)

At the May 10, 2021 Board of Trustees meeting, staff presented an agreement with Christopher Burke Engineering to perform a water rate study. Since that meeting, staff has worked with representatives from Christopher Burke Engineering to evaluate the Village's water rate, finances, future planning, existing infrastructure and neighboring municipalities.

As of right now, the Village does not have an established system for setting water rates or rate adjustments. Every couple of years, a water system needs an assessment to evaluate the age of the water mains, pipes, valves and other system components in an effort to determine the future capital needs of the system. The goal of this study is to evaluate funding for future capital improvement needs and operational expenses as compared to existing and proposed rate structures. The results of the analysis will allow for financial stability, and justification for water rates moving forward. The study will offer water rates centered on a base system maintenance number applied to all users and water usage rates to balance the customer base and the community's needs.

The attached report highlights the work from Christopher Burke Engineering.

ACTION PROPOSED:

Provide Feedback



JUNE 24, 2022



WILLOWBROOK RATE STUDY

VILLAGE OF WILLOWBROOK

PROJECT NO. 210257

PREPARED BY:
CHRISTOPHER B. BURKE ENGINEERING, LTD.
9575 W. HIGGINS ROAD, SUITE 600
ROSEMONT, IL 60018
(847) 823-0500



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DATE: June 24, 2022

PREPARED BY: Christopher B. Burke Engineering, Ltd.

SUBJECT: Village of Willowbrook – Rate Study

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APPENDICES:

- A Village Rate Ordinance
- B Financial Reports Data
- C Pages from the 2023 Village Approved Budget
- D Iterative Revenue Increases to Support the Water Fund



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EXECUTIVE SUMMARY

The Village of Willowbrook has not revised water rates since January 1, 2015.

The Village's Water Fund is made up of a Water Operating subfund and a Water Capital subfund. The Water Fund accounts for revenues and expenses of the water system and is operated as an Enterprise Fund (Proprietary Fund). Enterprise funds are intended to be self-supporting with revenue derived from selling goods and services to the public for a fee.

The Water Fund over the past several years has generated sufficient revenue to cover the operating costs of the water system while maintaining adequate cash reserves. Cash reserves provide coverage for a period of continued emergency operations should revenues be disrupted or should there be an event or disaster that would impact the water facilities. Reserves are generally maintained to cover operating expenses for at least 90 days.

The Water Fund has not generated enough revenue to cover the costs of providing capital improvements and major maintenance projects the Village has identified which are needed to continue and sustain the water system.

The Rate Study was commissioned to determine water rates needed based on a cost-of-service analysis to fund estimated Water Fund operating expenses and Capital Improvement Program over the next five years while maintaining an acceptable cash reserve balance. The Village has indicated its preference is that capital and major maintenance projects be paid for from the Water Fund's reserves on a pay as you go basis, rather than financing projects by borrowing money in the form of bonds, IEPA loans or other financing. A prioritized capital and maintenance project list was presented in the Village's 2023 Approved Budget identifying projects that need to be constructed within the next 5-years.

Conceptual level estimates of the costs of the capital projects were provided by the Village, its consultants, turn-key project vendor quotes, and by CBBEL. Costs were developed from observed costs of similar projects and from suppliers such as for the meter replacements. Future costs were inflated at historical inflation rates of 3% per year. The costs for the capital and major maintenance projects are estimated at approximately \$3.5 million over the next 5 fiscal years as presented in the Village's 2023 Approved Budget.

Inflation has been relatively stable over many of the past several years; however, inflation rates have recently spiked with inflation commonly in the news. It is not possible to accurately predict if inflation will continue at present abnormally high rates or return to historical values or move to somewhere in between. Inflation values from the 2023 Approved Budget were used to project future increases. Inflation rates will need to be monitored through time, and future adjustments may be required to the Rate Study's findings in accordance with actual cost increases. See screenshots below with Consumer Price Index chart from the Bureau of Labor Statistics.



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Data extracted on: March 6, 2022 (5:04:02 PM)

CPI for All Urban Consumers (CPI-U)

12-Month Percent Change

Series Id: CUSR0000SA0

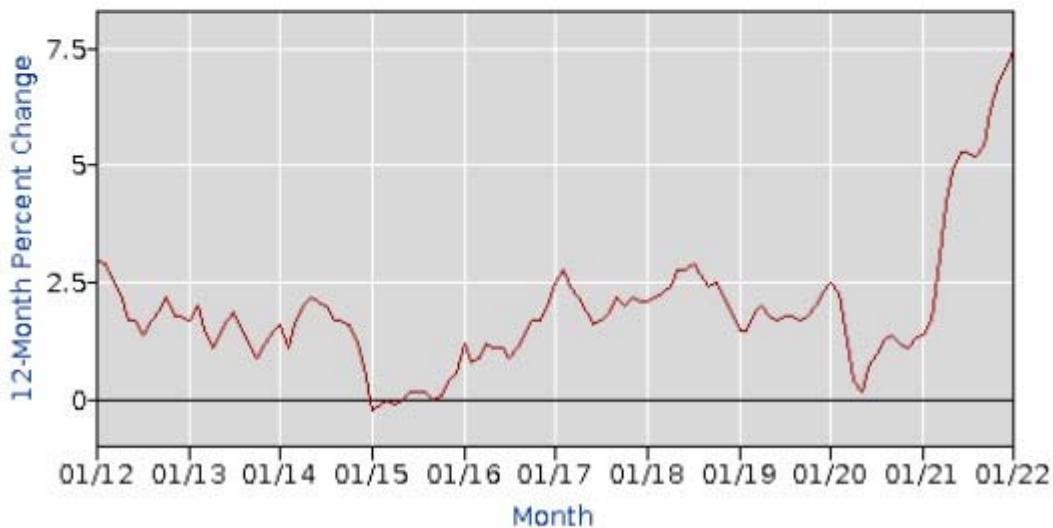
Seasonally Adjusted

Series Title: All items in U.S. city average, all urban consumers, seasonally adjusted

Area: U.S. city average

Item: All items

Base Period: 1982-84=100

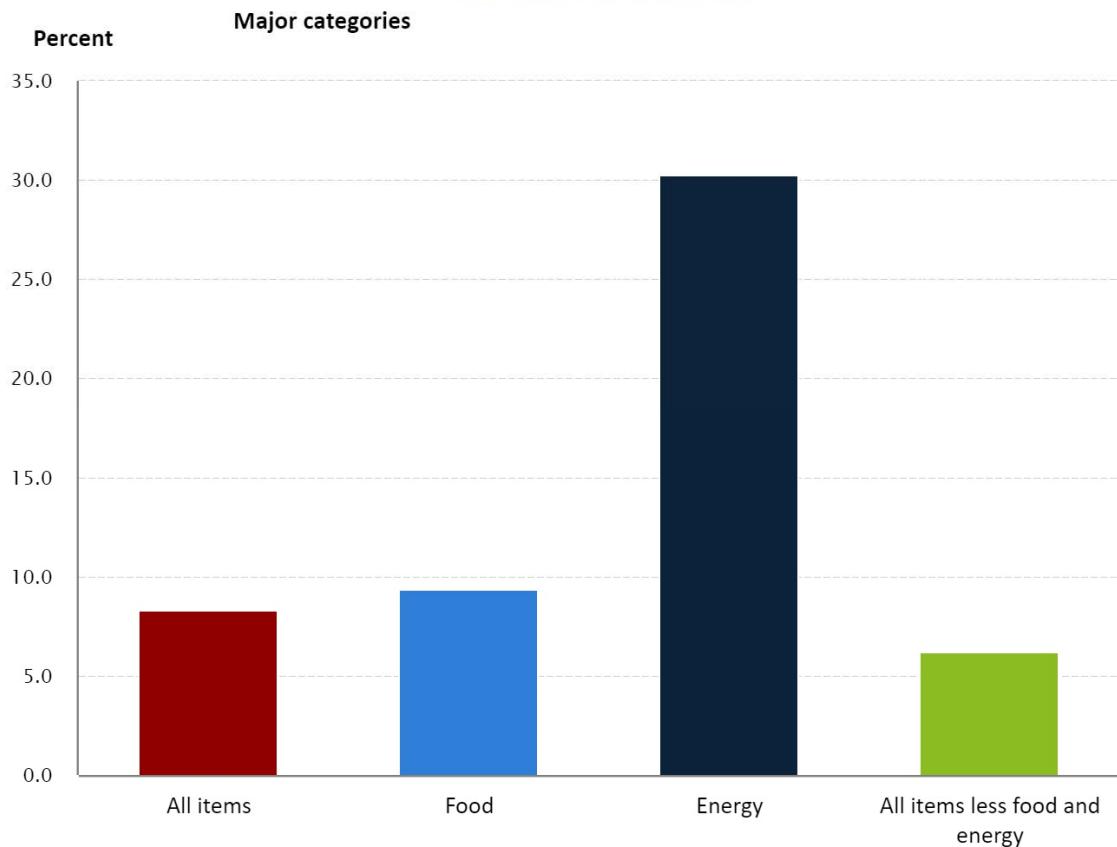


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12-month percentage change, Consumer Price Index, selected categories, April 2022, not seasonally adjusted

Click on columns to drill down



Source: U.S. Bureau of Labor Statistics.



As shown in the 2023 Approved Budget and per discussions with Staff during the preparation of the study, costs related to personnel were inflated at a value of 4% annually. Non-personnel costs that are not fixed costs were inflated at the values from the 2023 Approved Budget.

It is of note that water purchase costs have been relatively stable over much of the recent years; however, in previous years purchase rates have gone through periods with significant volatility and rate increases. The Village's water supplier, DuPage Water Commission, purchases its water from the City of Chicago. City of Chicago rate increases are now tied to CIP with a maximum annual limit of 5%. The City is currently raising rates at the limit of 5%. A sensitivity review was performed as part of the study with annual water purchase increases of 5% for each year to evaluate the effects and exposure of CPI remaining high and the City raising rates at 5% per year.

Projections for volume of water consumption are predicted to remain relatively stable consistent with the last 5-years of usage history. The 2023 Approved Budget projects water revenue will increase at 3% per year for the next 5 fiscal years. With the indicated assumptions for revenue, expenditures and capital improvements, the cash reserves are expected to fall below minimum levels before Fiscal 25-26 as shown in the projections in the 2023 Approved Budget (see Appendix C).



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Three Alternative rate structures are presented in Section VII; each is projected to fund the Water Fund and the Capital Improvement Program while maintaining cash reserves at acceptable levels. Alternative 1 utilizes the Village's existing rate structure including rate increases and minimum billing increases to generate projected revenue requirements.

Alternate 2 utilizes a revised rate structure with no minimum billings and revenue generated from volume consumption charges. Alternative 2 has A. and B. variations with A. being a single volume rate that would apply to all customers and B. using separate volume rates for residential and non-residential customers with the non-residential rate at 1.2 times the residential rate.

Alternative 3 utilizes a combination fixed fee with a volume rate. A monthly fixed fee of \$24 per month or \$72 per quarter was selected to correspond with the Village's current minimum residential minimum quarterly charge of \$78.56 per quarter. Alternative 3.A. has a single volume charge for all customers, Alternative 3.B. has separate volume rates for residential and non-residential customers with the non-residential rate at 1.2 times the residential rate. Alternative 3.C. has separate volume rates like Alternatives 2.B. and 3.B but included increases to the fixed fee at 4% per year.

The Alternative rate comparison tables from Section VII follow:

Table P – Alternative 1 Summary

	FY 23 Current	FY 24	FY 25	FY 26	FY 27
Base Rate: Residential first 36,000 gallons per quarter Non-residential first 12,000 gallons per month	\$9.67	\$10.44	\$11.28	\$12.18	\$13.16
Premium Rate: Residential all over 36,000 gallons per quarter Non-residential all over 12,000 gallons per month	\$11.14	\$12.03	\$12.99	\$14.03	\$15.16
Residential Quarterly Min. Bill	\$78.56	\$84.84	\$91.63	\$98.96	\$106.88
Non-residential Monthly Min. Bill:					
5/8" & 3/4" meter	\$124.87	\$134.86	\$145.65	\$157.30	\$169.88
1" meter	\$154.58	\$166.95	\$180.30	\$194.73	\$210.30
1 1/2" meter	\$249.71	\$269.69	\$291.26	\$315.56	\$339.73
2" meter	\$312.16	\$337.13	\$364.10	\$393.23	\$424.69
3" meter	\$388.98	\$420.10	\$453.71	\$490.00	\$529.20
4" meter	\$624.34	\$674.29	\$728.23	\$786.49	\$849.41



	5" meter	\$778.91	\$841.22	\$908.52	\$981.20	\$1,059.70
	6" meter	\$936.48	\$1,011.40	\$1,092.31	\$1,179.70	\$1,274.07

Table Q – Alternatives 2 & 3 Summary

Alternative 2.A Summary	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Fixed Fee	none	none	none	none	none
Volume Charge (all)	\$11.90	\$13.09	\$14.40	\$15.84	\$17.42
Alternative 2.B Summary	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Fixed Fee	none	none	none	none	none
Vol Charge (residential)	\$10.85	\$11.94	\$13.13	\$14.45	\$15.89
Vol Charge (non-residential)	\$13.03	\$14.33	\$15.76	\$17.34	\$19.07
Alternative 3.A Summary	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Fixed Fee (monthly)	\$24	\$24	\$24	\$24	\$24
Fixed Fee (quarterly)	\$72	\$72	\$72	\$72	\$72
Volume Charge (all)	\$9.59	\$10.78	\$12.08	\$13.52	\$15.11
Alternative 3.B Summary	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Fixed Fee (monthly)	\$24	\$24	\$24	\$24	\$24
Fixed Fee (quarterly)	\$72	\$72	\$72	\$72	\$72
Vol Charge (residential)	\$8.75	\$9.83	\$11.03	\$12.34	\$13.78
Vol Charge (non-residential)	\$10.49	\$11.80	\$13.23	\$14.81	\$16.54
Alternative 3.C Summary	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Fixed Fee (monthly)	\$24	\$25	\$26	\$27	\$28
Fixed Fee (quarterly)	\$72	\$75	\$78	\$81	\$84
Vol Charge (residential)	\$8.75	\$9.75	\$10.85	\$12.08	\$13.43
Vol Charge (non-residential)	\$10.49	\$11.70	\$13.02	\$14.49	\$16.11



Each Alternative presented is projected to generate revenue to fund the Water Fund and Capital Improvement Program while maintain an acceptable cash reserve balance. The Village should review the Alternatives for consistency with Village desired policy as it relates to use of minimum charges and uniform verses separate rates for residential and non-residential customers, and select the Alternative which is the best match.

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SECTION I - INTRODUCTION

The Village of Willowbrook owns and operates the potable water supply system which serves Village residents and non-residential properties within the Village, population 9,236. The Village has not raised water rates since January 1, 2015, and commissioned this Rate Study to responsibly examine its water rates for the ability to cover the expenses of the water system and fund the Village's Capital Improvement Plan. The major objectives of the rate study are:

- Recommend fair and equitable water rate structures that are based on a cost-of-service analysis and designed to fund estimated operating and capital expenditures over the next five years while maintaining adequate cash balances.
- Examine at least 3 recommended rate alternatives that are based on standard rate practices that will provide for current and future costs of providing water service in accordance with established and anticipated standards and regulations and which equitably distribute costs to residential and commercial customers.
- Provide a comparison of water rates and utility system costs against similar nearby municipalities (5 minimum).

The Village operates the potable water system as an Enterprise Fund. Enterprise Funds (Proprietary Funds) are intended to be self-supporting funds that derive revenue from selling goods and services to the public for a fee. The accounting for the operation of the Water Fund is distinct from the accounting for the Village General Fund and other funds managed by the Village. Enterprise Fund accounting uses the same accounting framework followed by entities in the private sector. The determination of net income of an Enterprise Fund is necessary or useful to sound financial administration.

The Village is not the managing authority for sewer service within the Village. Sewer service within Willowbrook is provided by either the Flagg Creek Sanitary District or DuPage County Sanitary District depending on location. These Districts own the sewer collection system and the wastewater treatment facilities for sewer service and bill independently from the Village. Accordingly, this rate study does not review sewer rates for Village residential and non-residential service areas.



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SECTION II – CURRENT RATE ORDINANCE AND RATE STRUCTURE

The Village's current rate ordinance is presented in Appendix A. Water rates are provided under Title 6 HEALTH AND SANITATION, Chapter 8 WATER SYSTEM.

- Section 6-8-3 (A) lists the Water Rates charged by the Village.
- Section 6-8-3 (B) lists the Minimum Charge(s) which apply for water service.

Summarizing the Village's Water Rates and Rate Structure:

1. The Village has four (4) billing categories, Residential, Master Metered Multi-family Residential, Non-residential, and Hydrant Usage. Hydrant usage is a minor revenue contributor and was not examined in detail in the Rate Study.
2. The Village's rates are in units of dollars per 1,000 gallons.
3. Both Residential and Master Metered Multi-family are billed quarterly.
4. Non-residential and Hydrant Usage are billed monthly.
5. Each category other than Hydrant Usage has two rates:
 - a. A rate that applies up to a specified volume limit at \$9.67 per 1,000 gallons.
 - b. A rate that applies for a volume over the specified volume limit at \$11.14 per 1,000 gallons.

The Village Water Rates from the Ordinance are shown in Table A below.

Table A – Current Water Rates		Rate Per 1,000 Gallons
Residential usage- billed quarterly		
	First 36,000 gallons per quarter	\$9.67
	All over 36,000 gallons per quarter	\$11.14
Master metered multi-family residential usage – billed quarterly:		
	First 36,000 gallons multiplied by the number of dwelling units per building per quarter	\$9.67
	All over 36,000 gallons multiplied by the number of dwelling units per building per quarter	\$11.14
Non-residential usage – billed monthly		
	First 12,000 gallons per month	\$9.67
	All over 12,000 gallons per month	\$11.14
Hydrant usage – billed monthly:		
	All usage	\$11.14



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The Ordinance also has minimum charges:

1. A minimum charge of \$78.56 per quarter applies to residential usage if usage is less than 9,000 gallons in any quarterly period. (Master-metered multi-family determined by the formula in No. 2 below.)
2. Master-metered multi-family minimum charge determined by the number of units multiplied by the residential minimum in No. 1 above.
3. Non-residential minimum charge is determined from meter size shown in Table B.

Table B – Non-residential Monthly Minimum Charges	
Meter Size (Inches)	Monthly Minimum (Per Month)
5/8	\$124.87
¾	\$124.87
1	\$154.58
1 ½	\$249.71
2	\$312.16
3	\$388.98
4	\$624.34
5	\$788.91
6	\$936.48

The review of historical billings performed for this study in the following Section IV indicates that a significant amount of the Village's water billings is obtained from the minimum charges section of the Ordinance.

The Village Ordinance also has charges for connection fees, inspection fees, late/non-payment charges and unmetered service. The review of the last 5-years of the Village's Comprehensive Annual Financial Reports indicates that these charges are not major revenue generators (See Section III and Appendix B) when compared with water usage revenue. Therefore, these fees along with the Hydrant Usage category were not analyzed in detail as part of the Rate Study.



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SECTION III – REVIEW OF WATER FUNDS FINANCIAL REPORTS

The Village's website contains Comprehensive Annual Financial Reports back to FY 2005. The most recent 5-years of Comprehensive Annual Financial Reports were reviewed (FY 2016 – FY 2021) to determine if the Water Funds experience significant year to year variations in revenues or expenses which need to be considered when projecting the performance of future rates.

The review of the financial reports shows that Capital Improvement expenditures have varied in the past more significantly than other expenses and revenue line items and categories depending on whether there was a major project underway for water system maintenance and/or improvements. Examples of major capital expenditures include the repainting of a water tower and water system improvements listed in the Comprehensive Annual Financial Reports - Total Water Fund Capital Improvements in FY 2016 at \$1,275,494 and FY 2017 at \$525,966. These "higher years" for Capital Improvements compare with the highest other value in FY 2018 – FY 2021 of \$52,707 when much smaller amounts were being spent on capital improvements. The other revenue and expense categories have been relatively stable over the past 5 years with minor year to year variations in water usage and expense items.

The Water Fund is divided into two sub-funds – the Water Operating Fund and the Water Capital Fund. The Water Capital sub-fund receives excess funds transferred from the Water Operating Fund to accumulate funds for future capital, maintenance, and water improvement projects. The review for this rate analysis looks at revenues, expenses and cash assets for the combined Water Fund. The objective is to identify means to cover expenses, maintain proper reserves, and fund capital projects. Distribution of moneys between the two sub-funds is to be appropriately determined by the Village's accountants and financial advisors.

Details of revenue, expenditures and change in net position from the Financial Reports for the Combined Water Fund are presented in Appendix B. Table C below shows the values for the major revenue and expense categories in the financial reports from FY2017 through FY 2021.

**Table C – Major Revenue and Expense Categories
Last 5 Fiscal Years for Combined Water Funds**

	Combined Water Funds (Water Operating Sub-fund + Water Capital Sub-fund)				
	2017	2018	2019	2020	2021
Total Operating Revenues	3,360,646	3,439,127	3,350,561	3,207,203	3,323,880
Total Operating Expenses	3,091,793	3,312,890	3,252,283	3,057,522	3,278,387
Total Non-Operating Revenue	(168,659)	(132,752)	15,502	14,212	(18,659)
Total Transfers	(47,051)	(47,345)	(46,601)	(47,471)	(46,695)
Change in Net Position	53,143	(53,860)	67,179	116,422	(19,861)
Ending Cash and Cash Equivalents	2,105,579	1,767,501	2,067,295	2,227,205	2,436,475



SECTION IV – REVIEW OF WATER BILLINGS

The Village provided summaries for five (5) calendar years of water billings for review for the Rate Study. The Village also provided Annual Water Use Audit Forms (LMO-2) for water years 2018, 2019 and 2020 (water years are October 1 through September 30th) which the Village reports each year to the Illinois Department of Natural Resources – Office of Water Resources (IDNR/OWR).

These data were assessed to correlate the billings with the fiscal year reports and to calculate an average value for an “effective” average water rate which results from the Village’s Rate Ordinance and water billings. The data was also used to calculate the average water consumption for residential and non-residential customers.

Table D – Averages Calculations from Water Billings Summaries

	FY 2018	FY 2019	FY 2020	FY 2021
Residential Gallons Billed =	154,621,392	147,400,437	138,248,025	148,961,929
Residential \$ Billed =	\$1,687,472.33	\$1,615,712.17	\$1,514,486.19	\$1,621,368.70
Residential # Accounts =	1,902	1,921	1,928	1,933
Ave. Residential \$ / 1000 Gallons Billed =	\$10.91	\$10.96	\$10.95	\$10.88
Ave. Annual Residential \$ / Account Billed =	\$887.21	\$841.08	\$785.52	\$838.78
Ave. Residential Monthly Gallons Usage =	6,775	6,394	5,975	6,422
Non-residential Gallons Billed =	144,110,020	142,808,820	139,845,662	137,593,816
Non-residential \$ Billed =	\$1,854,147.42	\$1,851,088.24	\$1,832,096.65	\$1,826,024.37
Non-residential # Accounts =	240	246	249	252
Ave. Non-residential \$ / 1000 Gallons Billed =	\$12.87	\$12.96	\$13.10	\$13.27
Ave. Annual Non-residential \$ / Account Billed =	\$7,725.61	\$7,524.75	\$7,357.82	\$7,246.13
Ave. Non-residential Monthly Gallons Usage =	50,038	48,377	46,802	45,501
Combined Gallons Billed =	298,731,412	290,209,257	278,093,687	286,555,745
Combined \$ Billed =	\$3,541,619.75	\$3,466,800.41	\$3,346,582.84	\$3,447,393.07
Combined # Accounts =	2,142	2,167	2,177	2,185
Combined Ave. \$ / 1000 Gallons Billed =	\$11.86	\$11.95	\$12.03	\$12.03
Ave. Combined \$ / Account Billed =	\$1,653.42	\$1,599.82	\$1,537.25	\$1,577.75
Ave. Combined Monthly Gallons Usage =	11,622	11,160	10,645	10,929



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The water billing summaries are by residential and non-residential accounts. "Master Metered Multi-family Residential" are not identified separately in the billings or summaries. Review of the Table D data and calculations leads to the following observations.

Residential Billings:

1. The average monthly residential usage ranges between 5,795 and 6,775 gallons per account per month. This is consistent with average residential usage we have observed in water systems which of similar suburban character. A value of 6,000 gallons per month is a commonly used value for the water consumption value for an average residential water user when comparing water rate structures and was used for comparing the rates charged by other communities.
2. The Table D average "effective" rate for residential ranges between \$10.88 and \$10.96 per 1,000 gallons. Since the Village's base rate from the Ordinance is \$9.67 per 1,000 gallons and the high-volume usage rate from the Ordinance is \$11.14 per 1,000 gallons, it might initially be interpreted that a major portion of the Village's water users are in the high-volume usage rate category. However, considering that the trigger for the high usage rate is 36,000 gallons per quarter or 12,000 gallons per month and that the average per account volume usages are in the range of 6,000 gallons per month, it appears likely that the average "effective" rate is being driven by the minimum charges from the Ordinance rather than the high-volume water rates. It is expected however, that the Village has high-volume users among the Village's customers.
3. Village Staff familiar with water billings has confirmed that there are a significant number of accounts which are billed at the minimum billing rate and that the Village has high-volume users, but high-volume users account for a minority of residential billings.

Non-residential Billings:

4. The average monthly non-residential usage ranges between 45,501 and 50,038 gallons per account per month. It is expected that many non-residential accounts are low-volume users such as gas stations (without car washes), retail shops and many commercial accounts with only bathrooms used during business hours. The high average for monthly volume is likely from a single or a handful of very high-volume user accounts within the Village which drive up the volume average with possibly the majority of the 252 accounts being low-volume users.
5. The Table D average "effective" rate for non-residential ranges between \$12.87 and \$13.27 per 1,000 gallons. These average "effective" rates are surely being driven by the minimum charges in the Ordinance since they are all above high-volume usage rate from the Ordinance of \$11.14 per 1,000 gallons. The "effective" average non-residential rate has been generally 18 – 22% higher than the "effective" residential average rate over the four years of data.
6. Village Staff familiar with water billings has confirmed that many of the non-residential accounts are billed at the minimum billing rate.

Combined Billings:

7. The combined residential and non-residential accounts were also summarized in Table D above. Two takeaways from the combined data are:
 - a. The water volume billed, and dollars billed are relatively stable values over the past 5 years.



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b. The “effective” water rate from the combined billings is roughly \$12 per 1,000 gallons.

Dollars Billed to Dollars Revenue:

The dollars billed for the last four fiscal years were compared with the water usage values shown as operating revenue in the financial reports for the same period. The revenue in the financial reports is about 95% of the dollar amounts billed. This factor needs to be included when projecting future rates. Table E summarizes the comparison of dollars billed to reported water usage revenue:

Table E – Dollars Billed to Financial Reports Water Usage Revenue				
	FY 2018	FY 2019	FY 2020	FY 2021
Combined \$ Billed =	\$3,541,619.75	\$3,466,800.41	\$3,346,582.84	\$3,447,393.07
Financial Statement \$ Revenue =	\$3,385,126.00	\$3,301,993.00	\$3,168,908.00	\$3,301,791.00
Financial Statement \$ Revenue % of \$ Billed =	95.6%	95.2%	94.7%	95.8%

Volume Water Purchased to Volume Water Billed:

The LMO-2 reports were used to get the volume of water purchased from DuPage Water Commission. This volume was then compared with the same period (in IDNR Water Years – October 1 through September 30th) to determine the percentage of water purchased to water billed. Based on the data a factor of approximately 86% is appropriate for use in projecting future years assuming the trend remains unchanged.

Table F – Volume Water Purchased to Volume Water Billed			
	Water Year 2018	Water Year 2019	Water Year 2020
IDNR Water Year Gallons Purchased (no meter adjustment) =	343,264,000	330,822,000	334,868,000
Gallons Billed during IDNR Water Year Cycle =	296,665,314	285,634,944	279,760,802
% Water Billed of Water Purchased =	86.4%	86.3%	83.5%



SECTION V – CAPITAL IMPROVEMENT PLAN

The Village has identified a list of Water Fund Capital Improvement Plan projects that are needed before 2036 when it is anticipated planning will commence for the next round of elevated tank and standpipe repainting. The Village 2023 Approved Budget lists which projects are projected to be constructed and funded by the Water Fund over the next five years. Table G summarizes the 2023 Approved Budget projected Capital Improvement projects to be funded by Water Fund transfers to the CIP Fund.

Table G – Capital Improvement Plan Projects
Projected to be funded by Water Fund
Projections from 2023 Approved Budget

Fiscal Year	CIP Projected Expense				
	2023	2024	2025	2026	2027
75th street main replacement and extension	650,000				
Water Main Replacement - Location will be evaluated in 23-24 (Value Adjusted to Match CIP Total)			295,000		
Water meter replacement			275,000		
Water meter replacement				350,000	
Chatelain Ct. Dead End Water Loop				94,000	
Water meter replacement					350,000
Extend water main through Village limits along with Bentley, Virginia, Tennessee, and Alabama					1,508,000
Totals	650,000	0	570,000	444,000	1,858,000
Summed Total					3,522,000



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SECTION VI – PROJECTIONS FOR REVENUE INCREASES

Data from the five most recent Comprehensive Annual Financial Reports, the 2023 Approved Budget, water billings and LMO-2's were assessed to evaluate the increased revenue needed to accomplish the Village's goals of generating enough revenue to cover future expense projections including the Capital Improvement Program projects while maintaining proper cash reserves in the water fund. The commonly used standard for minimum cash reserves is coverage for 90-days of Operating Expenses. Table H shows projected values from the Village's 2023 Approved Budget.

**Table H – Revenues, Expenses and Reserves
FROM APPROVED 22-23 BUDGET**

REVENUES					
	2022-2023 <i>Projection</i>	2023-2024 <i>Projection</i>	2024-2025 <i>Projection</i>	2025-2026 <i>Projection</i>	2026-2027 <i>Projection</i>
TAXES	\$3,238,768	\$3,335,931	\$3,436,009	\$3,539,089	\$3,645,262
TOTAL WATER FUND REVENUES	\$3,238,768	\$3,335,931	\$3,436,009	\$3,539,089	\$3,645,262
EXPENDITURES					
	2022-2023 <i>Projection</i>	2023-2024 <i>Projection</i>	2024-2025 <i>Projection</i>	2025-2026 <i>Projection</i>	2026-2027 <i>Projection</i>
OPERATING					
Personnel	\$647,892	\$673,808	\$700,760	\$728,791	\$757,942
Contractual	\$2,436,860	\$2,450,597	\$2,499,609	\$2,549,602	\$2,600,594
Commodities	\$107,600	\$111,904	\$116,380	\$121,035	\$125,877
Capital Maint/Debt					
Service	\$196,659	\$200,592	\$204,604	\$208,696	\$212,870
TOTAL OPERATING	\$3,389,011	\$3,436,901	\$3,521,353	\$3,608,124	\$3,697,283
CAPITAL IMPROVEMENTS					
Capital Improvements (Trans Water Fund to CIP)	\$650,000	\$0	\$570,000	\$444,000	\$1,858,000
TOTAL EXPENDITURES	\$4,039,011	\$3,436,901	\$4,091,353	\$4,052,124	\$5,555,283
CHANGE IN POSITION					
Deficit/Surplus	(\$800,243)	(\$100,970)	(\$655,344)	(\$513,035)	(\$1,910,021)
Fund Balance	\$1,662,172	\$1,561,202	\$905,858	\$392,823	(\$1,517,198)
<i>(Below 90-days Operating)</i>					



90 days operating	\$835,647	\$845,140	\$868,279	\$889,674	\$911,659
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Key points from Table H are:

- 2023 Budget Projections for Revenues and Expenses are consistent with recent values from the Comprehensive Annual Reports
- The 2023 Budget Revenues are projected to increase 3% year on year beyond 2023
- Expenditures are projected increase 1.4% in FY2024 and 2.5% thereafter year on year
- The CIP plan is included as discussed in Section V
- The Water Fund Balance falls below the 90-day reserves level in FY-2026 and is at a value of negative \$1.5 million in FY-2027
- Even if the FY-2026 and FY-2027 CIP projects were cancelled, the Water Fund Balance will fall below the 90-day reserves level in FY-2026

It is clear from the above key points that additional revenue is needed to support the water fund. The values from Table H were entered into a spreadsheet and a series of iterative revenue increases were performed to determine how much additional revenue is needed to support the Water Fund and CIP as outlined. Iterations for 5% year on year revenue increases, 7.5% year on year revenue increases and 10% year on year revenue increases are presented in Appendix D.

The seven and one-half percent (7.5%) year on year revenue increases were projected to support the Water Fund and CIP with adequate reserves though FY-2026 but the \$1.858 million CIP projects in FY-2027 would see reserves fall below \$100,000 or approximately 10-days of operating expense reserves.

Ten percent (10%) year on year revenue increases are projected to support the Water Fund with all planned CIP projects with an ending reserve balance above \$1.0 million or approximately 104-days of operating expense reserves. Annual target revenues calculated with 10% annual revenue increases and the projected cash reserves are shown below.

**TABLE I - TARGET REVENUES TO MAINTAIN RESERVES
10% ANNUAL REVENUE INCREASES - EXPENDITURES FROM 22-23 APPROVED BUDGET**

	REVENUES				
	2022-2023 Projection	2023-2024 Projection	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
TOTAL WATER FUND					
TARGET REVENUES	\$3,238,768	\$3,562,645	\$3,918,909	\$4,310,800	\$4,741,880
% change from previous year		10.0%	10.0%	10.0%	10.0%
EXPENDITURES					
TOTAL OPERATING EXPENSE	\$3,389,011	\$3,436,901	\$3,521,353	\$3,608,124	\$3,697,283



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from 2023 Approved
Budget

CAPITAL IMPROVEMENT PROGRAM					
	\$650,000	\$0	\$570,000	\$444,000	\$1,858,000
from 2023 Approved Budget					
TOTAL EXPENDITURES	\$4,039,011	\$3,436,901	\$4,091,353	\$4,052,124	\$5,555,283
CHANGE IN POSITION					
Deficit/Surplus	(\$800,243)	\$125,744	(\$172,444)	\$258,676	(\$813,403)
Fund Balance (Cash Reserves)	\$1,662,172	\$1,787,916	\$1,615,472	\$1,874,148	\$1,060,746
90 days of operating reserves	\$835,647	\$845,140	\$868,279	\$889,674	\$911,659

It is noted that the cost of purchasing water from the DuPage Water Commission (DWC) is the highest single line-item expense of the Operating Expenditures. DWC purchases its water from the City of Chicago. The City, by ordinance, now may increase rates by the CPI index with a maximum annual increase of 5%. The City is increasing its rate this year by 5% and DWC is increasing the rate to its customers by 4.23%.

Iterations were also run as a sensitivity analysis to project the revenue increases needed to support the Water Fund with the cost of purchased water increasing by 5% year on year with all other conditions remaining the same as for iterations described above. When 5% annual increased cost of purchasing water are included it is projected that eleven and one-half percent (11.5%) year on year revenue increases are needed to support the projected Water Fund with including the planned CIP projects, with an ending reserve balance near \$1.0 million or approximately 92-days of operating expense reserves with the other expenditures remaining unrevised. This iteration is also presented in Appendix D.



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SECTION VII – RATE STRUCTURE ALTERNATIVES TO PROVIDE INCREASED REVENUE

In Section VI the revenue needed to support the Water Fund and the CIP was reviewed. In Section VII Rate Structure Options for providing the Section VI revenue are presented.

As demonstrated in the Section VIII below which lists neighboring community rates, rate structures vary widely from community to community. A rate structure can be as simple as establishing a single flat volume charge, and as complex as having one or more fixed fees plus multiple volume charges that are applied to volume of water consumed. Differing rates can also be applied to differing user categories such as residential verses commercial, single family residential verses multi-family residential. The possible rate structures are many when all the possibilities are considered.

Two of the stated objectives for this rate study are to recommend fair and equitable water rate structures that are based on a cost-of-service analysis, and to examine at least 3 rate alternatives that are based on standard rate practices which equitably distribute costs to residential and commercial customers.

With all the noted possible rate structure options, in our opinion, the most common structures are either use of a single volume charge rate applied equally to all customers, or the use a combination of a fixed fee coupled with a volume charge rate. It is not uncommon to see a higher rate applied to high volume users. Some communities charge higher rates for non-residential users than residential users. Higher rates for high volume users are employed to discourage high volume use to not over tax a system with limited ability to provide high volume water usage, or to encourage water conservation.

Use of a fixed fee is equitable and justifiable because many of the expenditures associated with providing water service are fixed and do not vary with the volume of water that is consumed by individual customers. For example, the Village would have the same Personnel Costs expenditures for the water system regardless if a customer is a snow bird and uses no water during various seasons, or if a customer is a large user maybe maintains a pool and regularly sprinkles landscaping on a large residential lot. The same is true for the cost of performing water billings, and the cost of capital improvements or major maintenance expenditures. The cost of repainting an elevated tank does not vary with the volume of water individual customers consume. Communities often describe the basis for a fixed fee charge as an administrative charge, a capital improvement charge, an availability charge, or simply a base charge.

Willowbrook's existing rate structure is somewhat a variation of a fixed fee coupled with a volume charge rate, in that the Village charges a minimum fee with each billing cycle. Thereby, zero or low volume users share in the cost of providing water, even if they use no water.

Likewise, volume charges are equitable and justifiable. The most obvious example of an expenditure directly tied to volume used is the cost to purchase each gallon of water the Village sells. The cost of purchasing water is the single highest line-item expenditure in the Water Fund Budget. Other costs that vary directly with usage are electricity, chemicals and other consumables.



Three rate structures alternatives with variations that are presented which are projected to fund the Water Fund to meet the Village's objectives are summarized below:

- Alternative 1 - Use the Village's existing rate structure with year-on-year increases to current rates to meet target revenue
- Alternative 2 - Use of volume charge fees
 - A. Single volume charge fee for all customers
 - B. Separate volume charge fees for residential and non-residential customers with non-residential at 1.2 times residential
- Alternative 3 - Combination of fixed fee and volume charge fee
 - A. Single fixed fee and volume charge fee for all customers
 - B. Single fixed fee for all customers with separate volume charge fees for residential and non-residential customers with non-residential at 1.2 times residential
 - C. Single fixed fee increasing by 4% per year for all customers with separate volume charge fees for residential and non-residential customers with non-residential at 1.2 times residential

Alternative 1 - Use the Village's existing rate structure with year-on-year increases to current rates to meet target revenue

The target revenue needed to fund the Water Fund and the Capital Improvement Plan was presented in Section VI.

Alternative 1 shows the rate increases needed if the Village's existing rate structure is used to generate higher revenue. Using an iterative approach, eight percent (8%) increases to all volume rates and all minimum charges were projected for each year from Fiscal 2023 to Fiscal 2027 to generate the target revenue presented in Section VI.

Table J – Current Rate Structure – Future Rates 8% Annual Increase

	FY 23 Current	FY 24	FY 25	FY 26	FY 27
Base Rate: Residential first 36,000 gallons per quarter Non-residential first 12,000 gallons per month	\$9.67	\$10.44	\$11.28	\$12.18	\$13.16
Premium Rate: Residential all over 36,000 gallons per quarter Non-residential all over 12,000 gallons per month	\$11.14	\$12.03	\$12.99	\$14.03	\$15.16
Residential Quarterly Min. Bill	\$78.56	\$84.84	\$91.63	\$98.96	\$106.88



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Non-residential Monthly Min. Bill:						
	5/8" & 3/4" meter	\$124.87	\$134.86	\$145.65	\$157.30	\$169.88
	1" meter	\$154.58	\$166.95	\$180.30	\$194.73	\$210.30
	1 1/2" meter	\$249.71	\$269.69	\$291.26	\$315.56	\$339.73
	2" meter	\$312.16	\$337.13	\$364.10	\$393.23	\$424.69
	3" meter	\$388.98	\$420.10	\$453.71	\$490.00	\$529.20
	4" meter	\$624.34	\$674.29	\$728.23	\$786.49	\$849.41
	5" meter	\$778.91	\$841.22	\$908.52	\$981.20	\$1,059.70
	6" meter	\$936.48	\$1,011.40	\$1,092.31	\$1,179.70	\$1,274.07

Alternative 2.A. - Single volume charge fee for all customers

Alternative 2.A. projects rates for a single volume charge to fund the Water Fund and Capital Improvement Fund. Since the target revenue needs increase each of next 5 fiscal years, the volume rate would also need to be increased each year. The Alt. 2.A. table below shows the projected water volume sold which remains constant, the target revenue which increases each fiscal year and calculates the rate needed to generate the target revenue. The "Billing Rate to Generate Revenue" includes the 95% difference that is observed between water billings and water revenue reported in the Comprehensive Annual Reports.

For Alternative 2.A. the user categories, the base rate and premium rate, and the minimum charges used under the current ordinance would all be eliminated and replaced with a single user volume charge which would increase each year.

Table K – Alternative 2.A.

Alt 2.A. – Single Volume Charge	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Total Volume of Water Billed (gallons)	286,555,745	286,555,745	286,555,745	286,555,745	286,555,745
Target Revenue	\$3,238,768	\$3,562,645	\$3,918,909	\$4,310,800	\$4,741,880
Rate to Generate Target Revenue	\$11.30	\$12.43	\$13.68	\$15.04	\$16.55
Year-over-year		10.0%	10.0%	10.0%	10.0%
Adjustment Billings \$ to Revenue \$	95%	95%	95%	95%	95%
Billing Rate to Generate Revenue	\$11.90	\$13.09	\$14.40	\$15.84	\$17.42



Alternative 2.B. - Separate volume charge fees for residential and non-residential customers with non-residential at 1.2 times residential

Alternative 2.B. is the same as Alternative 2.A. except two separate volume user rates were used for residential versus non-residential consumption. The non-residential volume user rate was calculated at 1.2 times the residential volume user rate as is consistent with the observed effective rates calculated from the billings summaries.

Like Alternative 2.A., for Alternative 2.B. the user categories, the base rate and premium rate, and the minimum charges used under the current ordinance would all be eliminated and replaced with the two user volume charges based on residential versus non-residential which would increase each year.

Table L – Alternative 2.B.

Alt 2.B. - Separate Volume Charge Rates	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Target Revenue	\$3,238,768	\$3,562,645	\$3,918,909	\$4,310,800	\$4,741,880
Residential Volume Billed (FY 2021 gallons)	148,961,929	148,961,929	148,961,929	148,961,929	148,961,929
Residential Rate to Generate Target Revenue	\$10.31	\$11.34	\$12.48	\$13.73	\$15.10
Year-over-year		10.0%	10.0%	10.0%	10.0%
Adjustment Billings \$ to Revenue \$	95%	95%	95%	95%	95%
Billing Rate to Generate Revenue (Residential)	\$10.85	\$11.94	\$13.13	\$14.45	\$15.89
Non-residential Volume Billed (FY 2021 gallons)	137,593,816	137,593,816	137,593,816	137,593,816	137,593,816
Non-residential Rate @ 1.2 x Residential to Generate Target Revenue	\$12.37	\$13.61	\$14.97	\$16.47	\$18.12
Year-over-year		10.0%	10.0%	10.0%	10.0%
Adjustment Billings \$ to Revenue \$	95%	95%	95%	95%	95%
Billing Rate to Generate Revenue (Non-residential)	\$13.03	\$14.33	\$15.76	\$17.34	\$19.07

Alternative 3 Series

The Alternative 3 series each utilize a combination of a fixed fee and a volume charge. The amount for the fixed fee considered two factors. First, it was set at \$24 per month or \$72 per quarter. That value is lower than the Village currently charges for any minimum bill with residential minimum bills now at \$78.56 per quarter and the lowest monthly minimum bill for non-residential at \$124.87 per month. Secondly, the revenue which is projected generated from a fixed fee of \$24 per month or \$72



per quarter roughly offsets the expenditure of Personnel line-item expense of \$647,892 in the 2023 Approved Budget. Personnel expenditures represent a fixed cost that does not vary with water consumption.

Alternative 3.A. - Single fixed fee and volume charge fee for all customers

Alternative 3.A. shows the projected rates for a \$24 per month or \$72 per quarter coupled with a single volume user rate. The single volume user rate was projected in the same manner as is articulated in the Alternative 2 Series, with the exception that the Target Revenue needed from the volume user rate is reduced by the revenue projected to be collected from the fixed fee. The “Billing Rate to Generate Revenue” again includes the 95% difference that was observed between water billings and water revenue reported in the Comprehensive Annual Reports.

Table M – Alternative 3.A.					
Alt 3.A. - Fixed Fee Plus Single Volume Charge	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Target Revenue	\$3,238,768	\$3,562,645	\$3,918,909	\$4,310,800	\$4,741,880
Total Volume of Water Billed (gallons)	286,555,745	286,555,745	286,555,745	286,555,745	286,555,745
Total Number of Accounts	2,185	2,185	2,185	2,185	2,185
Monthly Fixed Fee Per Monthly Account	\$24	\$24	\$24	\$24	\$24
Quarterly Fixed Fee Per Quarterly Account	\$72	\$72	\$72	\$72	\$72
Annual Revenue from Fixed Fees	\$629,280	\$629,280	\$629,280	\$629,280	\$629,280
Remaining Target Revenue to be Generated	\$2,609,488	\$2,933,365	\$3,289,629	\$3,681,520	\$4,112,600
Rate to Generate Target Revenue	\$9.11	\$10.24	\$11.48	\$12.85	\$14.35
Year-over-year		12.4%	12.1%	11.9%	11.7%
Adjustment Billings \$ to Revenue \$	95%	95%	95%	95%	95%
Billing Rate to Generate Revenue	\$9.59	\$10.78	\$12.08	\$13.52	\$15.11



Alternative 3.B. - Single fixed fee for all customers with separate volume charge fees for residential and non-residential customers with non-residential at 1.2 times residential

Alternative 3.B. is the same as Alternative 3.A. except two separate volume user rates were used for residential versus non-residential consumption. The non-residential volume user rate was calculated at 1.2 times the residential volume user rate as is consistent with the observed effective rates calculated from the billings summaries.

Table N – Alternative 3.B.					
Alt 3.B. - Fixed Fee Plus Separate Volume Charge	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Target Revenue	\$3,238,768	\$3,562,645	\$3,918,909	\$4,310,800	\$4,741,880
Total Number of Accounts	2,185	2,185	2,185	2,185	2,185
Monthly Fixed Fee Per Account	\$24	\$24	\$24	\$24	\$24
Quarterly Fixed Fee Per Quarterly Account	\$72	\$72	\$72	\$72	\$72
Annual Revenue from Fixed Fee	\$629,280	\$629,280	\$629,280	\$629,280	\$629,280
Remaining Revenue to be Generated	\$2,609,488	\$2,933,365	\$3,289,629	\$3,681,520	\$4,112,600
Residential Volume Billed (FY 2021 gallons)	148,961,929	148,961,929	148,961,929	148,961,929	148,961,929
Residential Rate to Generate Target Revenue	\$8.31	\$9.34	\$10.47	\$11.72	\$13.09
Year-over-year		12.4%	12.1%	11.9%	11.7%
Adjustment Billings \$ to Revenue \$	95%	95%	95%	95%	95%
Residential Billing Rate to Generate Revenue	\$8.75	\$9.83	\$11.03	\$12.34	\$13.78
Non-residential Volume Billed (FY 2021 gallons)	137,593,816	137,593,816	137,593,816	137,593,816	137,593,816
Non-residential Rate @ 1.2 x Residential Rate	\$9.97	\$11.21	\$12.57	\$14.07	\$15.71
Year-over-year		12.4%	12.1%	11.9%	11.7%
Adjustment Billings \$ to Revenue \$	95%	95%	95%	95%	95%
Non-residential Billing Rate to Generate Revenue	\$10.49	\$11.80	\$13.23	\$14.81	\$16.54



Alternative 3.C. - Single fixed fee increasing by 4% per year for all customers with separate volume charge fees for residential and non-residential customers with non-residential at 1.2 times residential

Alternative 3.C. is the same as Alternative 3.B. except the fixed fee was increased in each year to match the 2023 projections for Personnel increases through FY 2027 at 4% per year. Again, the non-residential volume user rate was calculated at 1.2 times the residential volume user rate as is consistent with the observed effective rates calculated from the billings summaries.

Table O – Alternative 3.C.					
Alt 3.C. - Increasing Fixed Fee Plus Separate Volume Charge	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Target Revenue	\$3,238,768	\$3,562,645	\$3,918,909	\$4,310,800	\$4,741,880
Total Number of Accounts	2,185	2,185	2,185	2,185	2,185
Monthly Fixed Fee Per Account	\$24.00	\$24.96	\$25.96	\$27.00	\$28.08
Quarterly Fixed Fee Per Quarterly Account	\$72.00	\$74.88	\$77.88	\$80.99	\$84.23
Annual Revenue from Fixed Fee	\$629,280	\$654,451	\$680,629	\$707,854	\$736,169
Remaining Target Revenue to be Generated	\$2,609,488	\$2,908,194	\$3,238,280	\$3,602,946	\$4,005,712
Residential Volume Billed (FY 2021 gallons)	148,961,929	148,961,929	148,961,929	148,961,929	148,961,929
Residential Rate to Generate Target Revenue	\$8.31	\$9.26	\$10.31	\$11.47	\$12.75
Year-over-year		11.4%	11.4%	11.3%	11.2%
Adjustment Billings \$ to Revenue \$	95%	95%	95%	95%	95%
Residential Billing Rate to Generate Revenue	\$8.75	\$9.75	\$10.85	\$12.08	\$13.43
Non-residential Volume Billed (FY 2021 gallons)	137,593,816	137,593,816	137,593,816	137,593,816	137,593,816
Non-residential Rate @ 1.2 x Residential Rate	\$9.97	\$11.11	\$12.37	\$13.77	\$15.30
Year-over-year		11.4%	11.4%	11.3%	11.2%
Adjustment Billings \$ to Revenue \$	95%	95%	95%	95%	95%
Non-residential Billing Rate to Generate Revenue	\$10.49	\$11.70	\$13.02	\$14.49	\$16.11



Alternative Rate Structure Summary

This report presents three rate structures which are projected to generate revenue to fund the Village's Water Fund and Capital Improvement Plan using projections from the Village's 2023 Approved Budget.

Alternative 1 shows how the existing rates would need to be increased using the framework of existing rate structure. The Village's existing rate structure appears to generate a substantial portion of revenue from minimum billings contained in the Village Code. The average effective water rate the Village receives from residential billings compared with non-residential billings was calculated from the billing data the Village provided for Fiscal 2018 – Fiscal 2021 with the non-residential average effective rates being 18 – 22% higher than the effective residential rates.

Alternative 2 shows the rates that are required for a single volume rate and for separate volume rates for residential and non-residential with the non-residential rate set 20% higher than the residential rate. These rates would not include the minimum billings currently contained in the Village's rate ordinance.

Alternative 3 shows the rates that are required for a combination of a fixed fee charge and a volume charge. Alternative 3 variations include a single fixed fee and single volume charge, a single fixed fee and separate volume rates for residential and non-residential with the non-residential rate set 20% higher than the residential rate, and an increasing fixed fee at 4% annually with separate volume rates for residential and non-residential with the non-residential rate set 20% higher than the residential rate.

Table P – Alternative 1 Summary

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Base Rate	9.67	\$10.44	\$11.28	\$12.18	\$13.16
Premium Rate	11.14	\$12.03	\$12.99	\$14.03	\$15.16
Residential Min. Bill	78.56	\$84.84	\$91.63	\$98.96	\$106.88
Non-residential Min. Bill					
5/8" & 3/4" meter	124.87	134.86	145.65	157.30	169.88
1" meter	154.58	166.95	180.30	194.73	210.30
1 1/2" meter	249.71	269.69	291.26	314.56	339.73
2" meter	312.16	337.13	364.10	393.23	424.69
3" meter	388.98	420.10	453.71	490.00	529.20
4" meter	624.34	674.29	728.23	786.49	849.41
5" meter	778.91	841.22	908.52	981.20	1,059.70



6" meter	936.48	1,011.40	1,092.31	1,179.70	1,274.07
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Table Q – Alternatives 2 & 3 Summary

Alternative 2.A Summary		2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Fixed Fee	none	none	none	none	none	none
Volume Charge (all)	\$11.90	\$13.09	\$14.40	\$15.84	\$17.42	
Alternative 2.B Summary		2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Fixed Fee	none	none	none	none	none	
Vol Charge (residential)	\$10.85	\$11.94	\$13.13	\$14.45	\$15.89	
Vol Charge (non-residential)	\$13.03	\$14.33	\$15.76	\$17.34	\$19.07	
Alternative 3.A Summary		2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Fixed Fee (monthly)	\$24	\$24	\$24	\$24	\$24	
Fixed Fee (quarterly)	\$72	\$72	\$72	\$72	\$72	
Volume Charge (all)	\$9.59	\$10.78	\$12.08	\$13.52	\$15.11	
Alternative 3.B Summary		2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Fixed Fee (monthly)	\$24	\$24	\$24	\$24	\$24	
Fixed Fee (quarterly)	\$72	\$72	\$72	\$72	\$72	
Vol Charge (residential)	\$8.75	\$9.83	\$11.03	\$12.34	\$13.78	
Vol Charge (non-residential)	\$10.49	\$11.80	\$13.23	\$14.81	\$16.54	
Alternative 3.C Summary		2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Fixed Fee (monthly)	\$24	\$25	\$26	\$27	\$28	
Fixed Fee (quarterly)	\$72	\$75	\$78	\$81	\$84	
Vol Charge (residential)	\$8.75	\$9.75	\$10.85	\$12.08	\$13.43	
Vol Charge (non-residential)	\$10.49	\$11.70	\$13.02	\$14.49	\$16.11	



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Each Alternative presented is projected to generate revenue to fund the Water Fund and Capital Improvement Program while maintain an acceptable cash reserve balance. The Village should review the Alternatives for consistency with Village policy as it relates to use of minimum charges and uniform verses separate rates for residential and non-residential customers and select the Alternative which is the best match for those policies.

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SECTION VIII – NEIGHBORING COMMUNITY RATES

One question frequently asked when considering water rates is what are neighboring communities charging? CBBEL did a web search for 6 neighboring communities including DuPage County which serves more than five separate systems in DuPage County; therefore, the search represents 11 total systems suburban in nature and most in DuPage County purchasing Lake Michigan water from DuPage Water Commission.

The rate structures vary from community to community. Many incorporate a form of a fixed fee for administrative type charges and some bill user fees in 100 cubic feet volume increments rather than 1,000 gallons. Many communities bill bi-monthly, some bill monthly. Some have a uniform rate for all users, and some have separate residential and non-residential rates, like Willowbrook's structure.

To compare the multiple rate systems, CBBEL estimated a monthly water bill for an average residential water user consuming 6,000 gallons per month. The estimated total water bill including fixed charges, adjusted to a monthly period, was then converted to the effective user rate representing a single user fee with no fixed charges. This approach allows one community's rates to be compared with others on an equal footing. Table R below shows the comparison.



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TABLE R - OTHER COMMUNITY WATER RATES

	Monthly Fixed Fee ¹	Monthly User Rate per 1,000 Gallons ¹			Monthly Charge for 6,000 gallon user	Effective ² User Rate for 6,000 gal per month user \$ / 1000 Gallons
Burr Ridge:		For 500 - 35,000 Gallons	For 35,000 - 45,000 Gallons	For Over 45,000 Gallons		
Residential	\$5.00	\$10.28	\$15.62	\$19.49	\$66.68	\$11.11
Non-Residential	\$10.00	\$11.64	\$11.64	\$11.64	\$79.84	\$13.31
Oak Brook:		Any Volume				
	\$10.00	\$12.04			\$82.24	\$13.71
Downers Grove:	5/8" Meter ³	Any Volume				
	\$7.48	\$8.78			\$60.16	\$10.03
Hinsdale:		For 0 to 6,684 Gallons	For 6,684 Gallons and Higher			
	Note ⁴					
	\$7.50	\$13.37	\$16.55		\$87.72	\$14.62
Darien ^{5 6} :		Any Volume				
	\$5.00	\$9.75			\$63.50	\$10.58
Westmont ⁷ :		Any Volume over 1,000 gallons				
Single Metered Users	\$16.01	\$11.01			\$71.06	\$11.84
Multiple Units	\$17.01	\$12.01			\$77.06	\$12.84
DuPage County ⁸ :		Any Volume				
	Note ⁹	\$3.56	\$11.52		\$72.68	\$12.11

¹Rates in Table are "In District" rates, rates are converted to monthly equivalents and per 1,000 gallons equivalents

²Effective Rate is the calculated equivalent user rate with no fixed fees or minimum charges included in the effective rate

³Fees increase for larger meters

⁴The Fixed Maintenance Fee is for Water and Sewer

⁵Darien has an IGA with DuPage County that appears to have DuPage Co. read the meters and bill for services

⁶Darien's rates include a fixed charge of \$10.00 that appears to be a by-monthly charge

⁷Westmont's fixed fee includes first 1,000 gallons of usage per month

⁸Rates for Steeple Run, South Region, Greene Road/ Hobson Valley, Glen Ellyn Heights, York Center Effective March 2022

⁹Rates Include Rates DuPage County Charges for Meter Reading and Billing Fixed Fee and Lake Michigan Buy-In fee at \$0.73 per 1,000 gallons



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APPENDIX A

VILLAGE RATE ORDINANCE



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CHAPTER 8

WATER SYSTEM

SECTION:

6-8-1: Definition

6-8-2: Connection

6-8-3: Rates

6-8-4: Resale

6-8-5: Bills; Liability For Service

6-8-6: Disconnection And Final Billing

6-8-6.1: New Users; Initial Bill, Existing Accounts; Final Bill, Proration; Waiver Of Certain Bills

6-8-7: Water Fund

6-8-8: Nonpayment; Discontinuation Of Service; Hearing

6-8-9: Inspection

6-8-10: Service Pipes

6-8-11: Lien

6-8-12: Foreclosure Of Lien

6-8-13: Connection To Storm Sewers

6-8-14: Restrictions On Water Usage From The Village Water System

6-8-15: Violation

6-8-1: DEFINITION:

The term "water system of the Village of Willowbrook" shall mean all physical assets used for the production, storage and distribution of water whether owned, operated, leased, purchased, possessed or maintained by the Village of Willowbrook. (Ord. 78-O-11, 2-27-1978)

6-8-2: CONNECTION:

(A) Permit:

1. Connection And Permit Required: It shall be the duty of the owner and/or occupant of any house, dwelling, building, factory or industrial or commercial establishment, adjacent to the water system of the Village of Willowbrook, to cause such premises to be connected to such system. It shall be the duty of the owner and/or occupant of any house, dwelling, building, factory or industrial or commercial establishment which is rendered adjacent to the water system of the Village of Willowbrook to cause such premises to be connected to such system within two (2) years of the date upon which such premises are rendered adjacent to such system.

For purposes of this subsection, premises shall be deemed to be adjacent to the water system of the Village where a water main is located in a public right-of-way or easement contiguous to such premises and said water main extends along the entire frontage of such premises. Further, premises shall not be deemed to be adjacent to the water system of the Village where connection to such system would require tunneling or boring for a distance of greater than two hundred feet (200') under any roadway, building or flowing stream. (Ord. 04-O-18, 4-26-2004)

No person shall make any connection to the water system of the Village without first having obtained a permit therefor. Application for permits shall be made to the Director of Municipal Services on the form provided by the Village and shall be accompanied by the following: (Ord. 04-O-18, 4-26-2004; amd. Ord. 05-O-32, 11-14-2005)

(a) Payment of all applicable fees and charges.

(b) A sketch plan showing the location of the proposed service line and the point at which the main will be tapped. (Ord. 04-O-18, 4-26-2004)

All permits shall be signed by the Director of Municipal Services.

The Board of Trustees may, by ordinance, grant variations from the regulations imposed under this subsection. An application for a variation shall be filed with the Director of Municipal Services, and shall identify the specific unique circumstances affecting the subject property and the specific detriment which would result in the absence of the requested variation. The Director of Municipal Services shall promptly review each application and forward the same, along with recommendations thereon, to the Board of Trustees. No variation shall be granted unless unique circumstances affecting the subject property, not of the property owner's creation, would result in some substantial detriment in the absence of the requested variation, nor shall a variation be granted if any material detriment to the public health, safety or welfare would result therefrom. Financial hardship shall not constitute unique circumstances or a substantial detriment for the purposes of this subsection. The Board of Trustees may impose such conditions or restrictions upon the grant of any variation as may be necessary or appropriate to further the purpose and intent of the connection requirements of this subsection.

2. Denial Of Permit, Hearing: The Director of Municipal Services may deny a connection permit for any one or more of the following reasons: (Ord. 04-O-18, 4-26-2004; amd. Ord. 05-O-32, 11-14-2005)

- (a) The application for a permit is not complete in accordance with subsection (A)1 of this section;
- (b) The person who is to make the connection to the water system is not a licensed plumber;
- (c) A licensed plumber set forth in the application has previously violated any rules or regulations contained in this chapter governing the making of connections to the water system of the Village;
- (d) A licensed plumber set forth in the application has previously made any connection to the water system of the Village in a manner which endangered the potable water supply of the Village or any portion thereof, or in a manner which evidenced a negligent disregard for the safety of the potable water supply of the Village, or any portion thereof. (Ord. 04-O-18, 4-26-2004)

If the Director of Municipal Services denies any connection permit, he shall notify the applicant in writing of the denial and the reasons therefor. Any person aggrieved by a decision of the Director of Municipal Services in denying any connection permit shall have the right to appeal to the Municipal Services Committee of the Village in accordance with the procedural guidelines set forth in section 3-1-15 of this Code.

3. Suspension, Revocation Of Permits: The Director of Municipal Services shall have the right to suspend any connection permit and issue a stop work order for a period not to exceed fourteen (14) days if any person: (Ord. 04-O-18, 4-26-2004; amd. Ord. 05-O-32, 11-14-2005)

(a) Violates any rule or regulation contained in this chapter governing the making of connections to the water system of the Village; or

(b) Performs any work so as to endanger the potable water supply of the Village or any portion thereof, or which evidences a negligent disregard for the safety of the potable water supply of the Village, or any portion thereof. (Ord. 04-O-18, 4-26-2004)

Within seven (7) days after the Director of Municipal Services has so acted, the Municipal Services Committee shall call a hearing for the purpose of determining whether or not the permit should be revoked. (Ord. 04-O-18, 4-26-2004; amd. Ord. 05-O-32, 11-14-2005)

Notice of the hearing shall be given in writing, setting forth specifically the grounds of the complaint and the time and place of the hearing. Such notice shall be sent by certified mail (return receipt requested) to the permittee at his last known address, at least five (5) days prior to the date set for the hearing.

At the hearing, the Village Attorney shall present the complaint and shall represent the Village. The permittee shall be permitted counsel and shall have the right to submit evidence and cross examine witnesses.

(B) Location And Cost: All connections to the water system of the Village of Willowbrook shall be made at the water main by a licensed plumber. Each applicant shall provide and pay for the cost of construction, both labor and materials, of the water service from the main to the premises to be served. Any licensed plumber performing work under this Code shall have on file with the Village of Willowbrook a properly executed bond. (Ord. 04-O-18, 4-26-2004)

(C) Meters: All connections to the Village of Willowbrook water system must be metered with a meter and outside reading device furnished by the Village of Willowbrook unless excepted by subsection (F)5 of this section; however, the use and installation of outside reading devices will be at the discretion of the Village of Willowbrook. The cost of each such meter and reading device shall be paid by the applicant as part of the building permit fee. Such meter and reading device shall, however, be the property of the Village of Willowbrook. (Ord. 04-O-18, 4-26-2004; amd. Ord. 05-O-12, 5-9-2005)

All meters and reading devices provided for herein shall be installed by employees of the Village of Willowbrook's Department of Municipal Services in a location that will be easily accessible to both applicant and any officer or employee of the Village of Willowbrook. (Ord. 04-O-18, 4-26-2004; amd. Ord. 05-O-32, 11-14-2005)

The cost of any repair or replacement of a meter or reading device shall be borne by the Village of Willowbrook, except in the event that the repair or replacement was necessitated by the negligence of any user.

Any meter in excess of two inches (2") must be a compound meter.

(D) Installment And Inspection Of Water System Connections: The following regulations shall be applicable to any person making connection to the water system of the Village:

1. All water system connections, including meter installation or well disconnections, shall be performed between the hours of seven o'clock (7:00) A.M. and three thirty o'clock (3:30) P.M. Monday through Friday.
2. The licensed plumber performing such work shall give twenty four (24) hours' advance notice to the Village prior to any work being performed.
3. All water system connections, including backfilling, shall be completed within two (2) working days.
4. The Village must inspect and approve each water system connection before backfilling.
5. The licensed plumber performing such work shall notify the Village and request an inspection before backfilling is permitted. (Ord. 04-O-18, 4-26-2004)
6. Restoration of all rights-of-way shall be completed within thirty (30) days after the licensed plumber begins work under any permit. An extension for completing the restoration may be granted only with written authorization from the Director of Municipal Services. (Ord. 04-O-18, 4-26-2004; amd. Ord. 05-O-32, 11-14-2005)

7. All work shall otherwise be in conformance with the provisions of this chapter. (Ord. 04-O-18, 4-26-2004)

(E) Opening Valves: No service to any user shall be turned on or valve opened by any person other than the Director of Municipal Services or other duly authorized employee of the Department of Municipal Services of the Village of Willowbrook. (Ord. 04-O-18, 4-26-2004; amd. Ord. 05-O-32, 11-14-2005)

(F) Connection Charge: All charges for making connection to the water system of the Village shall be payable at the time of any application and shall be in the following amounts:

1. Single-Family Detached Residences: The Village shall require that all single-family detached residences connect to the water system with a minimum tap and service connection in accordance with section 890.1200 of the Illinois Plumbing Code or a one and one-half inch (1 $\frac{1}{2}$ "") service, whichever is greater. The fee for a single-family detached residential connection shall be six hundred dollars (\$600.00). This requirement shall apply to all new construction, as well as scheduled demolition and reconstruction.

2. Multi-Family Residences: All multi-family residences (including, but not by way of limitation, all apartments, condominiums, duplexes or townhouses):

Tap	
1 $\frac{1}{2}$ inch	\$600.00 plus \$100.00 per acre or any part thereof
2 inch	\$900.00 plus \$100.00 per acre or any part thereof
3 inch	\$1,200.00 plus \$100.00 per acre or any part thereof
4 inch	\$1,500.00 plus \$100.00 per acre or any part thereof
5 inch	\$2,000.00 plus \$100.00 per acre or any part thereof
6 inch	\$3,000.00 plus \$100.00 per acre or any part thereof
7 inch	\$4,000.00 plus \$100.00 per acre or any part thereof
8 inch	\$5,000.00 plus \$100.00 per acre or any part thereof
9 inch	\$6,200.00 plus \$100.00 per acre or any part thereof
10 inch	\$7,500.00 plus \$100.00 per acre or any part thereof
11 inch	\$8,800.00 plus \$100.00 per acre or any part thereof
12 inch	\$10,000.00 plus \$100.00 per acre or any part thereof

In the case of one meter servicing all multi-family units, the connection charge set forth above shall be considered a charge applicable to the first unit of any such multi-family structure. An additional connection charge of three hundred dollars (\$300.00) shall be payable for each additional apartment, condominium, townhouse or other dwelling or living unit within such multi-family structure.

3. Nonresidential: All nonresidential water connection fees:

Meter Size	Fee
1 $\frac{1}{2}$ inch and smaller meter	\$1,600.00
2 inch meter	2,200.00
3 inch meter	2,800.00
4 inch meter	3,700.00
6 inch meter	6,300.00

The use of any meter of a size other than those specified in the schedule set forth herein shall result in the payment of the connection charge applicable to the next largest meter provided for in the schedule aforesaid.

4. Additional Connection Charges:

(a) Definitions:

(1) Unit:

A. Living quarters devoted to single-family use and occupancy, whether such quarters be attached or detached or described as apartments, condominiums, townhouses or duplexes.

B. For an improvement devoted to any other use other than that defined in the subsection above, units shall be computed at the rate of three (3) units per each acre or part thereof.

(2) Front Footage: The footage of any side of a lot or parcel directly adjacent and contiguous to a right-of-way or easement in which the improvement shall be located, irrespective of whether such side of the particular lot or parcel would be customarily referred to as a front, rear or side lot line.

(b) 75th Street Improvement: The 75th Street twelve inch (12") water main extension as fully detailed on the construction

plans and drawings prepared by Wight & Company, Downers Grove, Illinois, and known as project no. 75-6372-13, dated October 11, 1977.

(1) Direct Benefit:

A. The following parcel is deemed to receive a direct benefit from the construction of the improvement:

That parcel located on the north side of 75th Street east of Eleanor Street, being approximately 200 feet by 192.9 feet, located in the northwest quarter of Section 26, Township 38 north, Range 11 east of the Third Principal Meridian, in DuPage County, Illinois.

Upon application for connection permit, the parcel identified above as a parcel receiving a direct benefit from the improvement, shall pay to the Village Clerk as an additional connection fee, the sum of ten dollars ninety seven cents (\$10.97) per front foot, multiplied by the lot frontage, as heretofore defined in this section together with a sum equal to seven percent (7%) per annum thereon from January 1, 1978. Said additional connection charges shall be in addition to those connection charges otherwise provided for in this chapter.

(c) Bentley Avenue And 65th Street Improvement: The Bentley Avenue and 65th Street water main project as fully detailed in the plans and specifications prepared by Frank Novotny Associates, Inc., and known as project #6600-6500.

(1) Direct Benefit:

A. All lots or parcels located within the following areas are deemed to receive a direct benefit from the construction of the improvement:

The west half of the south half of the south half of the southwest quarter of the northeast quarter of the northeast quarter (Common Address 6446 Tennessee Avenue);

ALSO

Lot 2 of Howard's Plat of Resubdivision being a subdivision in the west half of the northeast quarter (Common Address 6533 Bentley Avenue);

All in Section 22, Township 38 north, Range 11 east of the Third Principal Meridian, in DuPage County, Illinois.

Upon application for a connection permit, each of the lots or parcels identified above as a lot or parcel receiving a direct benefit from the improvement shall pay to the Village Clerk as an additional connection charge, the sum of twenty two dollars seventy one cents (\$22.71) per foot of "front footage" as heretofore defined in this section, together with a sum equal to seven percent (7%) per annum thereon from June 20, 1991. Said additional connection charges shall be in addition to those connection charges otherwise provided for in this chapter.

(d) 58th Place And Holmes Avenue Improvement: The 58th Place and Holmes Avenue water main project as fully detailed in the plans and specifications prepared by Christopher B. Burke Engineering, Ltd., and known as project #90-144H1.

(1) Direct Benefit:

A. All lots or parcels located within the following areas are deemed to receive a direct benefit from the construction of the improvement:

Lots 104, 105 and 106 in The Woman's Subdivision of Lot 7 of Hall's Subdivision (Common Address 101 58th Place);

ALSO

Lots 107, 108 and 109 in The Woman's Subdivision of Lot 7 of Hall's Subdivision (Common Address 105 58th Place);

ALSO

Lots 110, 111 and 112 in The Woman's Subdivision of Lot 7 of Hall's Subdivision (Common Address 109 58th Place);

ALSO

Lots 113, 114 and 115 in The Woman's Subdivision of Lot 7 of Hall's Subdivision (Common Address 113 58th Place);

ALSO

Lots 116, 117 and 118 in The Woman's Subdivision of Lot 7 of Hall's Subdivision (Common Address 117 58th Place);

ALSO

Lots 119, 120 and 121 in The Woman's Subdivision of Lot 7 of Hall's Subdivision (Common Address 121 58th Place);

ALSO

Lots 122, 123 and 124 in The Woman's Subdivision of Lot 7 of Hall's Subdivision (Common Address 125 58th Place);

ALSO

Lots 125, 126 and 127 in The Woman's Subdivision of Lot 7 of Hall's Subdivision (Common Address 129 58th Place);

ALSO

Lots 128, 129, 130 and 131 in The Woman's Subdivision of Lot 7 of Hall's Subdivision (Common Address 201 58th Place);

ALSO

Lots 74, 75, 76 and 77 in The Woman's Subdivision of Lot 7 of Hall's Subdivision (Common Address 202 58th Place);

ALSO

Lots 132, 133, 134 and 135 in The Woman's Subdivision of Lot 7 of Hall's Subdivision (Common Address 209 58th Place);

ALSO

Lots 70, 71, 72 and 73 in The Woman's Subdivision of Lot 7 of Hall's Subdivision (Common Address 210 58th Place);

ALSO

Lots 45, 46 and the south half of lot 44 in Block 2 of Kopje's of Hinsdale Subdivision (Common Address 5805 Holmes Avenue);

ALSO

Lots 42, 43 and the north half of lot 44 in Block 2 of Kopje's of Hinsdale Subdivision (Common Address 5809 Holmes Avenue);

ALSO

Lots 40 and 41 in Block 2 of Kopje's of Hinsdale Subdivision (Common Address 5819 Holmes Avenue);

ALSO

Lots 38 and 39 in Block 2 of Kopje's of Hinsdale Subdivision (Common Address 5835 Holmes Avenue);

ALSO

Lots 36 and 37 in Block 2 of Kopje's of Hinsdale Subdivision (Common Address 5837 Holmes Avenue);

ALSO

Lots 34 and 35 in Block 2 of Kopje's of Hinsdale Subdivision (Common Address 5839 Holmes Avenue);

ALSO

Lots 32 and 33 in Block 2 of Kopje's of Hinsdale Subdivision (Common Address 5841 Holmes Avenue);

ALSO

Lots 30 and 31 in Block 2 of Kopje's of Hinsdale Subdivision (Common Address 5843 Holmes Avenue);

ALSO

Lots 28 and 29 in Block 2 of Kopje's of Hinsdale Subdivision (Common Address 5845 Holmes Avenue);

ALSO

Lots 25, 26 and 27 in Block 2 of Kopje's of Hinsdale Subdivision (Common Address 5847 Holmes Avenue);

All in Section 14, Township 38 north, Range 11 east of the Third Principal Meridian, in DuPage County, Illinois.

Upon application for a connection permit, each of the lots or parcels identified above as a lot or parcel receiving a direct benefit from the improvement shall pay to the Village Clerk as an additional connection charge, the sum of three thousand seventy three dollars thirty seven cents (\$3,073.37), together with a sum equal to seven percent (7%) per annum thereon from January 13, 2003. Said additional connection charges shall be in addition to those connection charges otherwise provided for in this chapter.

(e) Western Avenue Water Main Extension Project: The Western Avenue water main extension project as fully detailed in the plans and specifications prepared by Christopher B. Burke Engineering, Ltd., and known as project #90-144H19.

(1) Direct Benefit:

A. All lots or parcels located within the following areas are deemed to receive a direct benefit from the construction of the improvement:

Lot 17 (except the west 394.91 feet and except the east 116.95 feet) in Clarendon Hills Acre Estates (Common Address 365 59th Street);

ALSO

The East 180.00 feet of the west 394.00 feet of lot 40 in Clarendon Hills Farms (Common Address 370 59th Street);

ALSO

Lot 17 (except the west 234.91 feet and except the east 233.91 feet) in Clarendon Hills Acre Estates (Common Address 367 59th Street);

ALSO

The west 234.91 feet of Lot 17 of the Clarendon Hills Acre Estates (Common Address 5905 Western Avenue);

ALSO

The north 165.5 feet of the west $\frac{1}{2}$ of Lot 18 of the Clarendon Hills Acre Estates (Common Address 5929 Western Avenue);

ALSO

The south 165.5 feet of the west $\frac{1}{2}$ of Lot 18 of the Clarendon Hills Acre Estates (Common Address 5945 Western Avenue);

ALSO

Lot 1 of the Kirk's Resubdivision (Common Address 6003 Western Avenue);

ALSO

Lot 2 of the Kirk's Resubdivision (Common Address 6015 Western Avenue);

ALSO

The north 165.5 feet of the west 209.6 feet of Lot 20 in Clarendon Hills Acre Estates (Common Address 6029 Western Avenue);

ALSO

Lot 5 of the Eileen Thomes Resubdivision (Common Address 5904 Western Avenue);

ALSO

Lot 7 of the Eileen Thomes Resubdivision (Common Address 5908 Western Avenue);

ALSO

The north 82.75 feet of the northeast $\frac{1}{4}$ of Lot 31 in Clarendon Hills Acre Estates (Common Address 5926 Western Avenue);

ALSO

The northeast $\frac{1}{4}$ of Lot 31 except the north 82.75 feet in Clarendon Hills Acre Estates (Common Address 5930 Western Avenue);

ALSO

The south 165.5 feet of the east $\frac{1}{2}$ of Lot 31 of the Clarendon Hills Acre Estates (Common Address 5950 Western Avenue);

ALSO

The north 82.75 feet of the east $\frac{1}{2}$ of Lot 30 of the Clarendon Hills Acre Estates (Common Address 6000 Western Avenue);

ALSO

Lot 4 of Machala's 2nd Division (Common Address 6006 Western Avenue);

ALSO

Lot 5 of Machala's 2nd Division (Common Address 6024 Western Avenue);

ALSO

The east 258 feet of the north half of Lot 29 (except the south 16.5 feet thereof and except the east 33 feet thereof) in Clarendon Hills Acre Estates (Common Address 6026 Western Avenue);

All in Section 15, Township 38 north, Range 11 east of the Third Principal Meridian, in DuPage County, Illinois.

Upon application for a connection permit, each of the lots or parcels identified above as a lot or parcel receiving a direct benefit from the improvement shall pay to the Village Clerk as an additional connection charge, the sum of five thousand three hundred ninety five dollars seventy cents (\$5,395.70), together with a sum equal to seven percent (7%) per annum thereon from November 24, 2003. Said additional connection charges shall be in addition to those connection charges otherwise provided for in this chapter. (Ord. 04-O-18, 4-26-2004)

(f) Thurlow Street Water Main Extension Project: The Thurlow Street water main extension project as fully detailed in the plans and specifications prepared by Christopher B. Burke Engineering, Ltd., and known as project #90-144H58.

(1) Direct Benefit:

A. The following parcel is deemed to receive a direct benefit from the construction of the improvement:

Lot 14 in Erion's Highview Estates Subdivision (Common Address of 7S.052 Thurlow Street) in Section 23, Township 38

north, Range 11 east of the Third Principal Meridian, in DuPage County, Illinois.

Upon application for a connection permit, the parcel identified above as a lot or parcel receiving a direct benefit from the improvement shall pay to the Village Clerk as an additional connection charge, the sum of eleven thousand ninety eight dollars fifty cents (\$11,098.50), together with a sum equal to seven percent (7%) per annum thereon from August 14, 2006. Said additional connection charges shall be in addition to those connection charges otherwise provided for in this chapter.

(Ord. 06-O-32, 10-9-2006)

5. New Construction Unmetered Water Connection Service Fee:

(a) In addition to and notwithstanding any other connection fees or service charges described in this section, no building permit for new construction required by section 4-2-10 of this Code shall be issued until the water service fee therefor has been paid to the Village as further described below, covering use of unmetered water during new construction. The Director of Municipal Services, or his or her designate, in his or her sole discretion, may require installation of a temporary outside meter to measure water used during such construction if he or she determines that such water use may be greater than that typically used during new construction operations in the Village. The installation of such temporary outside meter shall not relieve the building permit applicant of the duty to pay the water service fee and all other applicable water fees. Water measured by any such temporary outside meter shall be paid for at the Village's regular metered water rates.

(b) The unmetered water service connection fee for new construction required by this subsection shall be one hundred dollars (\$100.00) per single-family detached residence, multi-family residence (including, but not by way of limitation, apartment, condominium, duplex, or townhouse), and nonresidential structure. (Ord. 05-O-12, 5-9-2005)

(G) Water Fund: All fees and charges described above shall be paid in the Water Fund of the Village. (Ord. 04-O-18, 4-26-2004)

(H) Connection Without Permit: No connection shall be made with the waterworks system without the signed permit of the Director of Municipal Services. Any connection or opening made with the waterworks system without such signed permit or in any manner different from the mode prescribed for such opening or connection, shall subject the maker to a penalty as provided by section 1-4-1 of this Code.

(I) Village To Make Connection: No connection shall be made to any fire hydrant within the corporate limits of the Village except those made by the Village and/or one or more of the fire protection districts servicing the Village. Should the Director of Municipal Services and/or the Village Administrator determine that there exists no other reasonable source of water supply, either the Director of Public Services or the Village Administrator may issue a permit permitting a temporary connection to said hydrant. All such connections must be metered. Any person requesting such a permit must deposit an amount as determined by the Village Administrator to be sufficient to cover the cost of the required meter. In addition, any person requesting such a permit and obtaining the required meter shall pay to the Village a rental fee for said meter in the amount of thirty dollars (\$30.00) per month or any portion thereof. Any person found to have violated the provisions of this section shall be subject to the general penalty contained in section 1-4-1 of this Code. (Ord. 04-O-18, 4-26-2004; amd. Ord. 05-O-32, 11-14-2005)

(J) Rules And Regulations: The President and Board of Trustees are hereby authorized to make such rules and regulations consistent with this chapter for the connections to the waterworks system, specifying the types and sizes of pipes and all the other appurtenances and extensions thereto, and amend the same from time to time as may be deemed necessary. All service pipes and connections to the waterworks system shall comply with the said specifications and rules. Any person not complying with the specifications and rules for connection to the waterworks system shall be subject to a penalty as provided by section 1-4-1 of this Code.

(K) Right Of Access: Employees of the waterworks system shall have the right of access to any premises served by the waterworks service for the purpose of reading water meters and all remote reading devices or systems at the regular prescribed intervals, or for the purpose of making inspections and/or repairs in order to maintain same in good condition and provide for the protection of said system and the efficient management thereof. Where such inspections or repairs are of an immediate or urgent nature, employees of the system shall arrange appointments for such inspections or repairs at times mutually convenient to those persons, tenants or employees occupying the premises where such inspections and/or repairs are to be undertaken. Any person refusing to allow said employees access to any premises served by the waterworks system as aforesaid shall be subject to a penalty as provided by section 1-4-1 of this Code.

(L) Copy On File: A copy of this chapter, properly certified by the Village Clerk, shall be filed in the Village office, and shall be deemed notice to all owners of real estate of their liability for service supplied to any user of the service of the waterworks system of the Village on their properties, and it shall be the duty of the Village Clerk and such other officers of this Village to take all action necessary or required by the laws of the State of Illinois thereunto enabling to file all claims for money due to the Village and to prosecute and enforce such claims in the manner, form and time as permitted by the laws of the State of Illinois. (Ord. 04-O-18, 4-26-2004)

6-8-3: RATES:

The rates and charges established in this section are effective January 1, 2015. (Ord. 14-O-55, 12-15-2014)

(A) Water Charges: All property upon which any building has been or may hereafter be erected having a connection with any main or pipe which may be hereafter constructed and used in connection with the Village water system shall pay the following rates: (Ord. 04-O-18, 4-26-2004)

	Rate Per 1,000 Gallons
Residential usage - billed quarterly:	
First 36,000 gallons per quarter	\$ 9.67

	All over 36,000 gallons per quarter	11.14
	Master metered multi-family residential usage - billed quarterly:	
	First 36,000 gallons multiplied by the number of dwelling units per building per quarter	9.67
	All over 36,000 gallons multiplied by the number of dwelling units per building per quarter	11.14
	Nonresidential usage - billed monthly:	
	First 12,000 gallons per month	9.67
	All over 12,000 gallons per month	11.14
	Hydrant usage - billed monthly:	
	All usage	11.14

(Ord. 04-O-18, 4-26-2004; amd. Ord. 10-O-10, 4-12-2010; Ord. 12-O-02, 1-23-2012; Ord. 13-O-10, 4-22-2013; Ord. 13-O-43, 12-16-2013; Ord. 14-O-55, 12-15-2014)

As used herein, "residential usage" shall be defined as water usage by any single-family attached dwelling, single-family detached dwelling, or multiple-family dwelling as those terms are defined by the Zoning Ordinance of the Village. In addition, the term "residential usage" shall include water usage related to the use of recreational amenities under the control of a not for profit homeowners' association.

"Nonresidential usage" shall be defined as all water usage other than "residential usage" as hereinabove defined. (Ord. 04-O-18, 4-26-2004)

(B) Minimum Charge:

1. Residential Usage; Exception: A minimum charge of seventy eight dollars fifty six cents (\$78.56) per quarter shall be assessed should a user in this class consume less than nine thousand (9,000) gallons during any given quarterly period. The minimum charge provided for herein shall not apply to master metered multiple-family dwellings which shall be subject to a minimum charge as set forth elsewhere in this chapter. (Ord. 04-O-18, 4-26-2004; amd. Ord. 10-O-10, 4-12-2010; Ord. 12-O-02, 1-23-2012; Ord. 13-O-10, 4-22-2013; Ord. 13-O-43, 12-16-2013; Ord. 14-O-55, 12-15-2014)

2. Master Metered Multiple-Family Dwellings: Minimum quarterly charges shall be assessed in accordance with the following formula:

Number of dwelling units per building multiplied by the residential minimum established by this Code. (Ord. 04-O-18, 4-26-2004)

3. Nonresidential Usage: Minimum monthly charges shall be assessed in accordance with the following table:

Meter Size (Inches)	Monthly Minimum (Per Month)
5/8	\$124.87
3/4	124.87
1	154.58
1 1/2	249.71
2	312.16
3	388.98
4	624.34
5	778.91
6	936.48

(Ord. 14-O-55, 12-15-2014)

4. Hydrant Usage: A minimum monthly charge of eighty nine dollars three cents (\$89.03) per month shall be assessed should a user in this class consume less than twelve thousand (12,000) gallons during any month, or portion thereof. (Ord. 04-O-18, 4-26-2004; amd. Ord. 10-O-10, 4-12-2010; Ord. 13-O-43, 12-16-2013; Ord. 14-O-55, 12-15-2014)

6-8-4: RESALE:

No water shall be resold or distributed by the recipient thereof from the Village supply to any premises other than that for which application has been made and the meter installed, except in case of emergency. (Ord. 68-O-10, 7-25-1968)

6-8-5: BILLS; LIABILITY FOR SERVICE:

(A) All bills for residential water usage shall be rendered on a quarterly basis. The Director of Municipal Services shall cause the

Village to be divided into three (3) districts having approximately the same number of residential water customers in each district. Each month, through the Office of the Director of Municipal Services, quarterly water bills shall be issued for one of the three (3) Residential Districts so established. All bills for nonresidential water usage shall be rendered on a monthly basis. All bills issued pursuant to this section shall be paid not later than thirty (30) days after the date of billing. If payment of the full amount of the bill is not made within said period, then a penalty of ten percent (10%) of the amount of the bill shall be added thereto. If the payment of the full amount of the bill, including any penalty thereon, is not made within forty five (45) days after the date of billing, then an additional penalty of twenty five dollars (\$25.00) shall be added thereto.

(B) The owner of the premises, any occupant thereof, and the user of the water service shall be jointly and severally liable to pay for such service to such premises, and such service is furnished to the premises by the Village only upon the condition that the owner of the premises, occupant and user of such service are jointly and severally liable therefor to the Village. The owner(s), occupant(s) and user(s) of the system shall be liable to pay for all water delivered to the premises and measured by the meter, including any water consumed due to a leak or faulty equipment on the user's property. (Ord. 19-O-24, 8-26-2019)

6-8-6: DISCONNECTION AND FINAL BILLING:

After proper notification to the Village, the Village will make a final reading of a customer's meter, shut off the water supply, if applicable, and submit a final bill to the customer.

All bills issued pursuant to this section shall be paid not later than thirty (30) days after the date of billing. If payment of the full amount of the bill is not made within said period, then a penalty of ten percent (10%) of the amount of the bill shall be added thereto and a delinquent notice shall be sent to the customer. If the payment of the full amount of the bill, including any penalty thereon, is not made within forty five (45) days after the date of billing, a notice shall be sent to the customer indicating that unless the full amount of the bill, including any penalty thereon, is paid within fifteen (15) days from the date of said notice, the delinquent account may be turned over to a collection agency. (Ord. 87-O-7, 2-23-1987)

The Director of Municipal Services is authorized to place delinquent water billing accounts with a collection agency approved by the President and Board of Trustees. (Ord. 87-O-7, 2-23-1987; amd. Ord. 05-O-32, 11-14-2005)

6-8-6.1: NEW USERS; INITIAL BILL, EXISTING ACCOUNTS; FINAL BILL, PRORATION; WAIVER OF CERTAIN BILLS:

(A) The initial bill for new users of the water system of the Village, whether for residential usage or nonresidential usage, shall be based upon the rates set forth in section 6-8-3 of this chapter. Notwithstanding any provision contained hereinabove to the contrary, if such initial bill shall be for the minimum charge as set forth in section 6-8-3 of this chapter, such initial bill shall be prorated based upon the number of days of service provided.

(B) The final bill for existing users of the water system of the Village, whether for residential usage or nonresidential usage, shall be based upon the rates set forth in section 6-8-3 of this chapter. Notwithstanding any provision contained hereinabove to the contrary, if such final bill shall be for the minimum charge as set forth in section 6-8-3 of this chapter, such final bill shall be prorated based upon the number of days of service provided.

(C) Any final bill of less than three dollars fifty cents (\$3.50) shall be waived. (Ord. 89-O-13, 3-27-1989)

6-8-7: WATER FUND:

All fees and charges described above shall be paid into the Water Fund of the Village. (Ord. 72-O-26, 11-27-1972)

6-8-8: NONPAYMENT; DISCONTINUATION OF SERVICE; HEARING:

(A) Water service may be shut off to any premises for which the water bill, including any penalties thereon, remains unpaid any time after the period of forty five (45) days after the date of billing. Water service shall not be reinstated until all past due bills, including penalties thereon, are paid in full together with payment of seventy dollars (\$70.00) to cover the costs of reinstating said water service.

(B) Prior to discontinuation of water service, a written notice of water service shut off shall be served, by personal service or first class mail, postage prepaid, upon the person(s) liable for the water bill. The notice shall contain the following information:

1. The date by which payment or other action must be made to avoid discontinuation of water service, which discontinuation shall not be less than ten (10) days after service of the notice of discontinuation; and
2. The name, address and phone number of the Village Administrator or his/her designee, to contact for a hearing on the discontinuation of water service. The person(s) liable for the water bill shall have ten (10) business days from the date the notice of discontinuation was mailed or personally served to request, in writing, a hearing to contest water service discontinuation. The written request for hearing shall state the reasons for contesting the discontinuation of water service. If no request for hearing is made as herein provided, water service may thereafter be discontinued. No service shall be discontinued on a holiday or weekend day. If a hearing is requested, water service shall be continued pending the outcome of the hearing. The hearing shall be convened within seven (7) business days of the date a request for hearing is received by the Village. The decision of the Village Administrator or his/her designee as to the discontinuation of water service shall be made at the hearing. (Ord. 19-O-24, 8-26-2019)

6-8-9: INSPECTION:

The Village and its authorized agents or employees shall be granted access to the premises where the water meters are located for the purpose of reading, examining, testing and repairing the meters and for the examination and testing the consumption and flow of water, and it shall be unlawful for any person or corporation to interfere with, prevent or obstruct the Village, or its duly authorized agents, in performing its duties hereunder. (Ord. 72-O-26, 11-27-1972)

Upon receiving a complaint by a consumer, and after the deposit of a fifty dollar (\$50.00) cash water meter testing fee, said consumer's water meter shall be removed and tested. If upon test the meter is not within three percent (3%) of being accurate, it shall be repaired or replaced at Village expense and the water meter testing fee returned to the consumer, provided the damage was not occasioned by the neglect of the consumer. If upon test the water meter is within three percent (3%) of being accurate, or if the water meter was damaged due to the neglect of the consumer, the water meter testing fee shall be retained by the Village to offset its costs. (Ord. 92-O-24, 7-27-1992)

6-8-10: SERVICE PIPES:

(A) Installation: All service pipes from the mains to the premises served shall be installed by, and at the cost of, the owner of the property to be served or the applicant for the service. Such installation shall be under the inspection of the building inspector.

(B) Pipes: No service shall be installed unless it conforms to specifications established by Building Ordinance drawn up by the Board of Trustees and approved thereby, a copy of which specifications shall be kept on file by the Village Clerk and shall be open to inspection by any person interested.

(C) Repairs: All repairs for service pipes and plumbing systems of buildings shall be made by and at the expense of the owners of the premises served. The Village may, in case of an emergency, repair any service pipes. If this is done, the cost of such repair work shall be repaid to the Village by the owner of the premises served.

(D) Excavations: Excavations for installing service pipes or repairing the same shall be made in compliance with the Code provisions relating to making excavations in streets. Provided, that it shall be unlawful to place any service pipe in the same excavation with, or directly over, any drain pipe or sewer pipe.

(E) Shutoff Boxes:

1. Shutoff Boxes or service boxes shall be placed on every service pipe, and shall be located between the curb line and the sidewalk, whenever practicable. Such boxes shall be so located that they are easily accessible and shall be protected from frost.

2. Unless authorized by the Superintendent of Public Works or his/her designee, it shall be unlawful for any person to:

(a) Tamper with a service line shutoff box;

(b) To disconnect water service at the shutoff box; or

(c) To restore disconnected water service from the shutoff box, or direct the restoration of disconnected water from the shutoff box. (Ord. 68-O-10, 7-25-1968; amd. Ord. 20-O-12, 4-13-2020)

6-8-11: LIEN:

Charges for water shall be a lien upon the premises as provided by statute. Whenever a bill for water service remains unpaid sixty (60) days after it has been rendered, the Clerk may file with the Recorder of DuPage County, a statement of lien claim. This statement shall contain the legal description of the premises served, the amount of the unpaid bill, and a notice that the Village claims a lien for this amount as well as for all charges for water served subsequent to the period covered by the bill.

If the consumer of water whose bill is unpaid is not the owner of the premises, the Clerk has notice of this, then notice shall be mailed to the owner of the premises, if his address is known to the Clerk, whenever such bills remain unpaid for a period of sixty (60) days after it has been rendered.

The failure of the Clerk to record such lien claim or to mail such notice, or the failure of the owner to receive such notice, shall not affect the right to foreclose the lien for unpaid water bills as mentioned in the following section. (Ord. 68-O-10, 7-25-1968)

6-8-12: FORECLOSURE OF LIEN:

Property subject to a lien for unpaid water charges shall be sold for nonpayment of the same, and the proceeds of such sale shall be applied to pay the charges, after deducting costs, as is the case in the foreclosure of statutory liens. Such foreclosure shall be by bill in equity in the name of the Village.

The Village Attorney is hereby authorized and directed to institute such proceedings, in the name of the Village, in any court having jurisdiction over such matters, against any property for which water bill has remained unpaid sixty (60) days after it has been rendered. (Ord. 68-O-10, 7-25-1968)

6-8-13: CONNECTION TO STORM SEWERS:

It shall be unlawful for any person to connect or cause to be connected, any drain carrying, or to carry, any toilet, sink, basement, septic tank, cesspool, industrial waste or any fixture or device discharging polluting substances to any stormwater drain in the Village. (Ord. 73-O-8, 3-26-1973)

6-8-14: RESTRICTIONS ON WATER USAGE FROM THE VILLAGE WATER SYSTEM:

Between May 15 and September 30 of each year, the following restrictions shall apply to water usage from the water system of the Village: (Ord. 89-O-43, 10-9-1989)

(A) No person shall use any water from the Village water system, through a hose or otherwise, to sprinkle any lawn, water any garden, tree or shrub, wash any car, fill any swimming pool or for any other outdoor purpose whatsoever, except as hereinafter provided. (Ord. 83-O-39, 11-14-1983)

(B) Notwithstanding any provision contained in subsection (A) of this section to the contrary, use of water for outdoor purposes shall be permitted at property located east of Robert Kingery Highway (Route 83) on even numbered days, and at property located west of Robert Kingery Highway (Route 83) on odd numbered days, provided that such use of water shall only be permitted from six o'clock (6:00) A.M. to twelve o'clock (12:00) noon and six o'clock (6:00) P.M. to ten o'clock (10:00) P.M. (Ord. 84-O-26, 6-11-1984)

(C) Notwithstanding any provision contained in subsection (A) of this section to the contrary, said restrictions shall not apply to:

1. Any person engaged in the business of landscaping or growing or selling plants of any kind.

2. Any person engaged in the business of washing automobiles, either with attendants, with automatic service or by self-service. (Ord. 83-O-39, 11-14-1983)

3. Any person watering any newly seeded or sodded lawn, any newly fertilized lawn, any newly transplanted shrub or tree or any other use of water determined by the Director of Municipal Services to be necessary, pursuant to a permit issued by the Director of

Municipal Services, provided that such watering shall only be permitted for a period not to exceed thirty (30) days, and further provided that such use of water shall not be permitted between the hours of twelve o'clock (12:00) noon and six o'clock (6:00) P.M. (Ord. 84-O-26, 6-11-1984; amd. Ord. 05-O-32, 11-14-2005)

6-8-15: VIOLATION:

It shall be unlawful and in violation of this chapter for any person to disconnect the water meter or tamper with the meter or its appurtenant parts or to adopt any other means to avoid or prevent the measurement of water consumed on the subject premises and/or to avoid paying for the water consumed thereon.

It is also unlawful for any person to divert the water away from the water meter or in any other way prevent the measurement of the water being consumed on the premises.

Upon conviction of any of the above acts or omissions, the violator shall be subject to penalty as provided for by section 1-4-1 of this Code. (Ord. 83-O-39, 11-14-1983)

APPENDIX B

FINANCIAL REPORT DATA



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WATER FUNDS REVENUES, EXPENSES AND CHANGE IN POSITION

SOURCE: VILLAGE COMPREHENSIVE ANNUAL FINANCIAL REPORTS

	COMBINED WATER FUNDS				
	2017	2018	2019	2020	2021
	Actual	Actual	Actual	Actual	Actual
OPERATING REVENUES					
Charges for services					
Water usage	\$3,321,858	\$3,385,126	\$3,301,993	\$3,168,908	\$3,301,791
Water meter sales	8,406	19,333	12,558	10,680	821
Water meter reading fees	4,780	6,936	6,481	6,229	6,323
Construction usage	0	0	5,315	2,435	400
Water penalties	12,717	17,332	15,229	11,286	11,030
Water shutoff/NSF fees	12,885	10,400	8,985	7,665	3,515
Total operating revenues	3,360,646	3,439,127	3,350,561	3,207,203	3,323,880
OPERATING EXPENSES					
Administration	343,854	329,212	374,470	312,343	336,265
Operations	2,485,526	2,705,192	2,610,307	2,477,781	2,669,764
Depreciation	262,413	278,486	267,506	267,398	272,358
Total operating expenses	3,091,793	3,312,890	3,252,283	3,057,522	3,278,387
OPERATING INCOME	268,853	126,237	98,278	149,681	45,493
NON-OPERATING REVENUES (EXPENSES)					
Investment income	5,655	12,315	30,082	28,992	3,089
Water connection fees	10,700	26,700	10,400	9,600	1,325
Principal retirement	0	0	0	0	0
Other revenue	1,100	11,949	0	0	0
Loss on disposal of capital assets	(172,024)	(157,811)	0	0	0
Interest expense	(14,090)	(25,905)	(24,980)	(24,380)	(23,073)
Total non-operating revenues (expenses)	(168,659)	(132,752)	15,502	14,212	(18,659)
NET INCOME BEFORE TRANSFERS	100,194	(6,515)	113,780	163,893	26,834
TRANSFERS					
Transfers (out) (Water Capital Subfund)	(350,879)	(482,191)	(400,000)	(447,471)	(222,315)
Transfer in (Water Capital Subfund)	500,879	882,191	400,000	400,000	175,620
Transfers (out) (Debt Service Fund)	(47,051)	(47,345)	(46,601)	0	0
Transfers (out) (Water Capital Subfund)	(150,000)	(400,000)	0	0	0
Total transfers	(47,051)	(47,345)	(46,601)	(47,471)	(46,695)
CHANGE IN NET POSITION	53,143	(53,860)	67,179	116,422	(19,861)
NET POSITION, MAY 1	5,143,423	5,196,566	5,142,706	5,209,885	5,326,307
NET POSITION, APRIL 30	\$5,196,566	\$5,142,706	\$5,209,885	\$5,326,307	\$5,306,446

WATER FUNDS REVENUES, EXPENSES AND CHANGE IN POSITION

SOURCE: VILLAGE COMPREHENSIVE ANNUAL FINANCIAL REPORTS

COMBINED WATER FUNDS

2017 2018 2019 2020 2021

Actual Actual Actual Actual Actual

EXPENSE DETAIL**ADMINISTRATION**

	2017	2018	2019	2020	2021
	Actual	Actual	Actual	Actual	Actual
EXPENSE DETAIL					
Personal services					
Salaries - permanent employees	137,168	153,959	179,308	163,713	145,856
Overtime	47,983	39,187	48,754	29,339	28,062
Part-time - labor	7,111	417	1,774	5,262	7,643
Salaries - clerical	24,014	25,015	25,445	25,939	28,904
Health/dental/life insurance	19,009	33,986	42,402	53,695	46,107
Unemployment insurance	342	170	206	732	754
Medicare	3,087	3,080	3,596	3,091	2,941
Social Security	12,270	12,222	14,327	13,172	12,577
IMRF	66,762	34,555	28,265	(9,132)	35,379
Total personal services	317,746	302,591	344,077	285,811	308,223
Contractual services					
Telephone	9,895	6,577	6,593	6,250	4,116
Village attorney	0	0	0	0	0
Engineering	0	0	0	0	0
Total contractual services	9,895	6,577	6,593	6,250	4,116
Supplies and materials					
Office supplies	645	612	77	564	474
Printing and publishing	3,306	2,888	5,030	5,162	5,375
Gas, oil, wash and mileage	6,911	8,520	10,316	9,082	7,810
Schools, conferences and travel	32	1,117	1,341	1,078	60
Reimbursable personnel expenses	0	0	0	0	0
Fees, dues and subscriptions	692	240	1,115	112	1,373
Postage and meter rent	4,627	6,667	5,921	4,284	5,296
Total supplies and materials	16,213	20,044	23,800	20,282	20,388
Risk management					
Insurance deductible	0	0	0	0	0
Total risk management	0	0	0	0	0
Equipment					
Furniture and office equipment	0	0	0	0	0
Total equipment	0	0	0	0	0
Adjustment					3,538
Total administration	343,854	329,212	374,470	312,343	336,265

WATER FUNDS REVENUES, EXPENSES AND CHANGE IN POSITION

SOURCE: VILLAGE COMPREHENSIVE ANNUAL FINANCIAL REPORTS

	COMBINED WATER FUNDS				
	2017	2018	2019	2020	2021
	Actual	Actual	Actual	Actual	Actual
OPERATIONS					
Contractual services					
Engineering	4,616	1,629	460	0	0
Total contractual services	4,616	1,629	460	0	0
Administrative fees	522,991	553,033	498,805	575,667	562,288
Data processing					
EDP equipment/software	12,086	239	0	2,486	1,050
EDP licenses	5,245	8,317	7,641	7,716	7,163
EDP personnel training	0	0	0	0	0
Document storage/scanning	0	0	0	0	0
IT Consulting	0	0	0	0	1,158
Total data processing	17,331	8,556	7,641	10,202	9,371
Water Production					
Contractual services					
Energy - electric pump	15,255	18,065	16,307	19,785	18,077
Landscape, wells 1 and 3	0	0	0	0	0
Landscape, standpipe	0	0	0	0	0
Bad debt expense	0	130	0	0	0
Total contractual services	15,255	18,195	16,307	19,785	18,077
Supplies and materials					
Chemicals	836	1,328	1,205	942	93
Sampling analysis	1,799	5,127	5,245	4,245	1,950
Total supplies and materials	2,635	6,455	6,450	5,187	2,043
Equipment					
Maintenance - pumps and well 3	2,263	0	660	0	0
Maintenance standpipe	0	0	171	22	0
Total equipment	2,263	0	831	22	0
Other					
Purchase of water	1,627,925	1,635,649	1,720,642	1,594,719	1,643,246
Total other	1,627,925	1,635,649	1,720,642	1,594,719	1,643,246
Total water production	1,648,078	1,660,299	1,744,230	1,619,713	1,663,366

WATER FUNDS REVENUES, EXPENSES AND CHANGE IN POSITION

SOURCE: VILLAGE COMPREHENSIVE ANNUAL FINANCIAL REPORTS

	COMBINED WATER FUNDS				
	2017	2018	2019	2020	2021
	Actual	Actual	Actual	Actual	Actual
Water Storage					
Equipment					
Well house repair and maintenance - L.H.V.	755	4,157	4,760	2,400	3,184
Well house repair and maintenance - W.E.P.	3,729	1,918	7,109	1,844	5,200
Materials and supplies - L.H.V.	0	50	0	0	0
Materials and supplies - standpipe	2,246	2,495	2,407	2,426	4,974
Repair and Maintenance - standpipe	8,275	6,781	25,363	6,220	8,239
Total equipment	15,005	15,401	39,639	12,890	21,597
Total water storage	15,005	15,401	39,639	12,890	21,597
Transmission and distribution					
Contractual services					
Leak surveys	6,242	11,720	12,700	5,905	17,784
Water distribution repair and maintenance	154,119	235,420	229,539	199,007	315,717
Landscape - other	1,316	1,301	736	0	1,078
Total contractual services	161,677	248,441	242,975	204,912	334,579
Equipment					
Operating equipment	76	514	79	3,480	1,648
JULIE maintenance and supply	142	0	0	71	0
Materials and supplies distribution	33,722	84,660	58,990	35,101	28,265
Total equipment	33,940	85,174	59,069	38,652	29,913
Total transmission and distribution	195,617	333,615	302,044	243,564	364,492
Metering and billing					
Contractual services					
Meters flow testing	6,998	337	265	0	17,074
Total contractual services	6,998	337	265	0	17,074
Equipment					
Metering equipment, new	58,305	101,683	371	8,976	21,949
Meter replacement	1,137	850	0	345	0
Maintenance - meter equipment	82	99	0	0	1,557
Total equipment	59,524	102,632	371	9,321	23,506
Total metering and billing	66,522	102,969	636	9,321	40,580

WATER FUNDS REVENUES, EXPENSES AND CHANGE IN POSITION

SOURCE: VILLAGE COMPREHENSIVE ANNUAL FINANCIAL REPORTS

	COMBINED WATER FUNDS				
	2017	2018	2019	2020	2021
	Actual	Actual	Actual	Actual	Actual
Capital improvements					
Capital outlay					
Vehicles	0	0	0	46,291	15,064
Distribution system replacement	0	2,746	0	6,416	8,070
EDP	27,647	0	0	0	0
Capital improvements					
Water system improvements	21,300	248,283	8,452	0	27,918
MTU replacement	13,635	21,426	0	0	0
Water tank repairs	1,212,911	253,511	0	0	0
DCU upgrade	0	0	8,400	0	0
Total capital improvements	1,275,493	525,966	16,852	52,707	51,052
Less capital assets capitalized	(1,260,127)	(496,276)	0	(46,283)	(39,444)
Adjustment	0	0	0	0	(3,538)
Total operations	2,485,526	2,705,192	2,610,307	2,477,781	2,669,764
DEPRECIATION	262,413	278,486	267,506	267,398	272,358
Total operating expenses	3,091,793	3,312,890	3,252,283	3,057,522	3,278,387

APPENDIX C

PAGES FROM THE 2023 VILLAGE APPROVED BUDGET



CHRISTOPHER B. BURKE ENGINEERING, LTD.

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Capital Improvement Program

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

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

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

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



Capital Improvement Program

Five-Year Summary

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



2022-2023 Capital Improvement Program

Line-Item Detail

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

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



Village of Willowbrook

Capital Improvement Program (CIP)

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



Village of Willowbrook

Capital Improvement Program (CIP)

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



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



2022-2023 Capital Improvement Program

Line-Item Description

Design \$170,000

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

Road and Sidewalk Infrastructure \$1,128,500

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

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

- 2) 67th Street Resurfacing Project from Kingery Highway to Clarendon Hills Road
- 3) Sidewalk installation at Gower West – Village staff applied for a grant through the Safe Routes to School program with Gower West for sidewalks at the west side of campus. Staff anticipates a decision from the Illinois Department of Transportation in early 2022.

Village Equipment \$726,700

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

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

**Village Facilities \$3,709,000**

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

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

Water Infrastructure \$650,000

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

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



2023-2027 CAPITAL IMPROVEMENT PROGRAM

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



Village of Willowbrook

Capital Improvement Program (CIP)

2023-24 Capital Improvement Program						
Project No.	Project Title	Department / Division	Project Description	Fund	CIP Category	2023-24 Costs
16	Farmingdale Park Project	Parks	Replacement of park equipment and site improvements	Transfer from General Fund	Village Facilities	\$210,000
17	Willow Pond Park Deck Replacement	Parks	Accounts for replacement of the decks at Willow Pond Park	Transfer from General Fund	Village Facilities	\$125,000
18	Training	Police Department	Apex Officer Training Simulator	Transfer from General Fund	Village Facilities	\$100,000
19	Prairie Trail Pond Improvement Project	Parks	Install three rock ADA fishing piers around Prairie Trail Pond	Transfer from General Fund	Village Facilities	\$85,000

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



Village of Willowbrook

Capital Improvement Program (CIP)

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



Village of Willowbrook

Capital Improvement Program (CIP)

2026-27 Capital Improvement Program (Filtered by Costs)

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



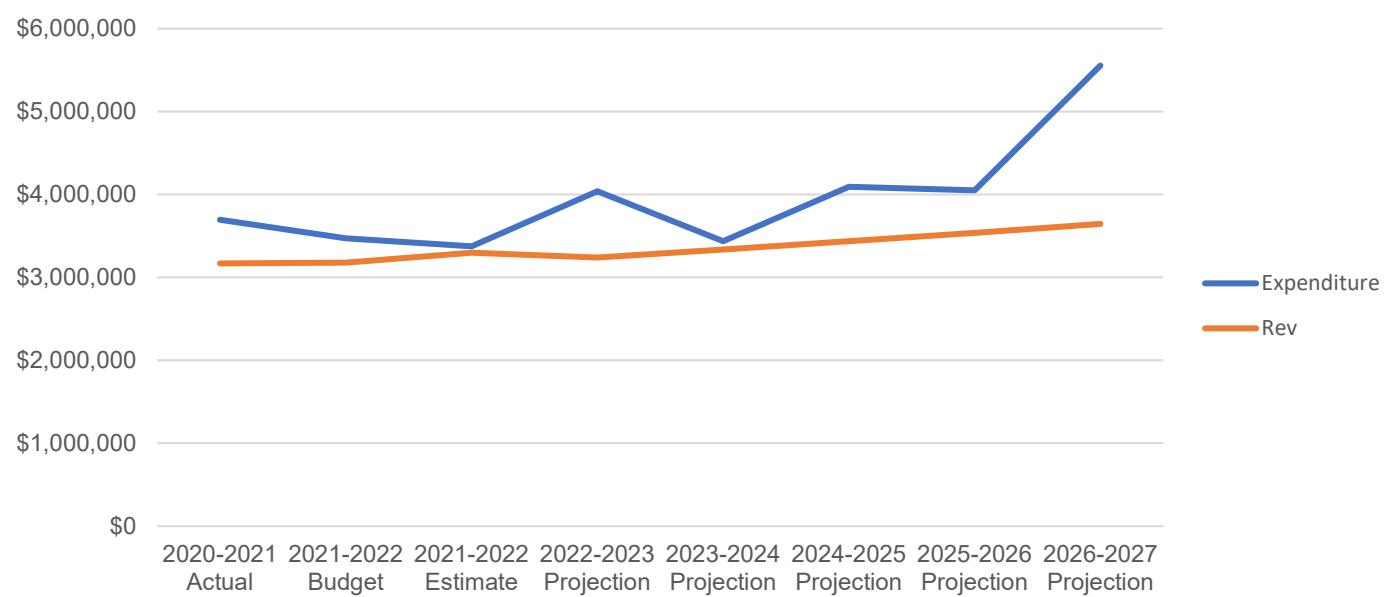
Water Fund Summary

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



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

2020-2027 Water Fund Expenditures





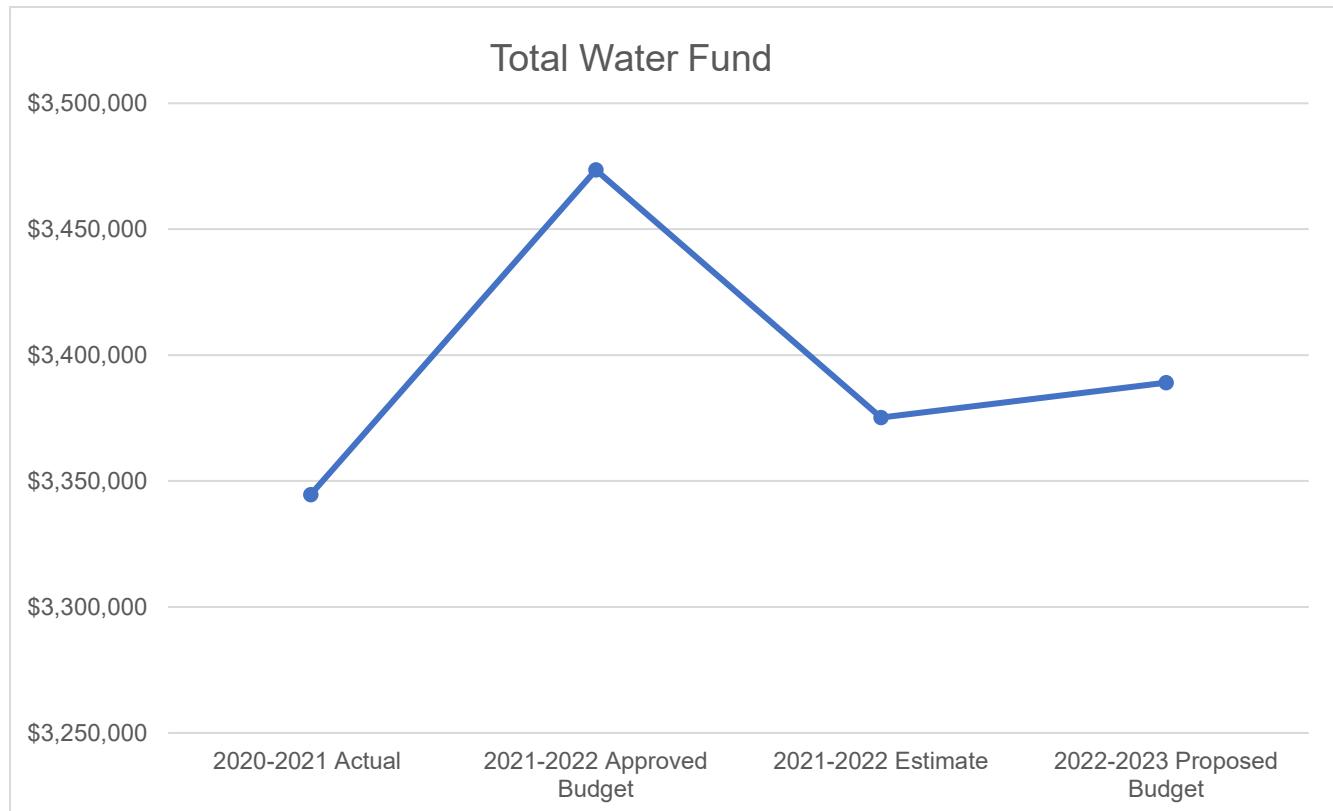
Water Fund



Water Fund

Summary Costs

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





Water Fund

Line-Item Detail

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



Village of Willowbrook

Water Fund

Account Number	Category	2020-2021 Actual	2021-2022 Approved Budget	2021-2022 Estimate	2022-2023 Proposed Budget	Difference between 21-22 Estimate and 22-23 Proposed Budget
COMMODITIES						
02-50-420-361	Chemicals	\$93	\$1,500	\$860	\$1,000	\$140
02-50-435-463	Maintenance - Meter Equipment	\$1,557	\$2,500	\$2,500	\$0	-\$2,500
02-50-430-476	Material & Supplies - Distribution	\$28,265	\$35,000	\$51,000	\$55,000	\$4,000
02-50-425-475	Materials & Supplies- Standpipe/Pumphouse	\$4,974	\$5,500	\$5,500	\$8,900	\$3,400
02-50-435-462	Meter Replacement		\$13,297	\$12,500	\$18,000	\$5,500
02-50-435-461	New Metering Equipment	\$21,949	\$15,000	\$15,000	\$15,000	\$0
02-50-401-301	Office Supplies	\$474	\$500	\$500	\$2,200	\$1,700
02-50-430-401	Operating Equipment	\$1,648	\$5,000	\$4,800	\$7,500	\$2,700
TOTAL COMMODITIES		\$58,960	\$78,297	\$92,660	\$107,600	\$14,940
CAPITAL MAINTENANCE						
02-50-440-700	Capital Outlay - Capitalized	-\$15,064	\$0	\$0	\$0	\$0



Village of Willowbrook

Water Fund

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



Water Fund

Line-Item Description

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

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

Personnel

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

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

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



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

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

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

Accounts for a portion of FICA (Social Security (6.2%) and Medicare (1.45%)) payments for Salaries. The fund allocation is identical to Regular Salaries.

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

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

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

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

Contractual

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

Accounts for the annual software purchases for Aclara.

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

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



Village of Willowbrook

Water Fund

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

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

Vendor	Services
Novotny Engineering	Village Engineering Services

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

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

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

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

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

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

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

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

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

General Fund	Water Fund
60%	40%



Village of Willowbrook

Water Fund

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

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

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

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

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

Accounts for meter flow testing services on an annual basis.

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

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

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

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

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

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

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

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



Village of Willowbrook

Water Fund

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

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

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

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

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

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

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

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

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

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



Village of Willowbrook

Water Fund

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

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

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

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

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

	Qty	Unit Cost	Total Cost
Clothing	4	\$450	\$1,800
Boots	4	\$250	\$1,000
Personnel Protective Equipment	4	\$250	\$1,000

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

Accounts for vehicle maintenance on an as-needed basis.

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

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

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

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



Commodities

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

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

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

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

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

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

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

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

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

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

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

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

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

Accounts for cost of safety upgrades, supplies, or minor repairs. This account also includes first aid kits and supplies, gloves, protective eyewear, disinfectant supplies, and high visibility safety vests.



Capital Maintenance/Debt Service

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

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

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

Accounts for furniture replacements throughout the fiscal year.

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

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

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

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

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

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

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

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

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

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

APPENDIX D

ITERATIVE REVENUE INCREASES TO SUPPORT THE WATER FUND



CHRISTOPHER B. BURKE ENGINEERING, LTD.

9575 W. Higgins Road | Suite 600 | Rosemont, IL 60018-4920 | Tel (847) 823-0500 | Fax (847) 823-0520

5% ANNUAL REVENUE INCREASES - EXPENDITURES FROM 22-23 APPROVED BUDGET

REVENUES					
	2022-2023 Projection	2023-2024 Projection	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
TAXES	\$3,238,768	\$3,400,706	\$3,570,742	\$3,749,279	\$3,936,743
TOTAL WATER FUND REVENUES	\$3,238,768	\$3,400,706	\$3,570,742	\$3,749,279	\$3,936,743
	<i>% change from previous year</i>		5.0%	5.0%	5.0%
EXPENDITURES					
	2022-2023 Projection	2023-2024 Projection	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
OPERATING					
Personnel	\$647,892	\$673,808	\$700,760	\$728,791	\$757,942
	<i>% change from previous year</i>	4.0%	4.0%	4.0%	4.0%
Contractual	\$2,436,860	\$2,450,597	\$2,499,609	\$2,549,602	\$2,600,594
	<i>% change from previous year</i>	0.6%	2.0%	2.0%	2.0%
Commodities	\$107,600	\$111,904	\$116,380	\$121,035	\$125,877
	<i>% change from previous year</i>	4.0%	4.0%	4.0%	4.0%
Capital Maint/Debt Service	\$196,659	\$200,592	\$204,604	\$208,696	\$212,870
	<i>% change from previous year</i>	2.0%	2.0%	2.0%	2.0%
TOTAL OPERATING	\$3,389,011	\$3,436,901	\$3,521,353	\$3,608,124	\$3,697,283
	<i>% change from previous year</i>	1.4%	2.5%	2.5%	2.5%
CAPITAL IMPROVEMENT PROGRAM					
Capital Improvement Program (Transfer from Water Fund to CIP)	\$650,000	\$0	\$570,000	\$444,000	\$1,858,000
TOTAL EXPENDITURES	\$4,039,011	\$3,436,901	\$4,091,353	\$4,052,124	\$5,555,283
CHANGE IN POSITION					
Deficit/Surplus	(\$800,243)	(\$36,195)	(\$520,611)	(\$302,845)	(\$1,618,540)
Fund Balance	\$1,662,172	\$1,625,977	\$1,105,366	\$802,521	(\$816,019)
<i>(Below 90-days of operating reserves)</i>					
90 days of operating reserves	\$835,647	\$845,140	\$868,279	\$889,674	\$911,659

7.5% ANNUAL REVENUE INCREASES - EXPENDITURES FROM 22-23 APPROVED BUDGET

REVENUES					
	2022-2023 Projection	2023-2024 Projection	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
TAXES	\$3,238,768	\$3,481,676	\$3,742,801	\$4,023,511	\$4,325,275
TOTAL WATER FUND REVENUES	\$3,238,768	\$3,481,676	\$3,742,801	\$4,023,511	\$4,325,275
	<i>% change from previous year</i>		7.5%	7.5%	7.5%
EXPENDITURES					
	2022-2023 Projection	2023-2024 Projection	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
OPERATING					
Personnel	\$647,892	\$673,808	\$700,760	\$728,791	\$757,942
	<i>% change from previous year</i>	4.0%	4.0%	4.0%	4.0%
Contractual	\$2,436,860	\$2,450,597	\$2,499,609	\$2,549,602	\$2,600,594
	<i>% change from previous year</i>	0.6%	2.0%	2.0%	2.0%
Commodities	\$107,600	\$111,904	\$116,380	\$121,035	\$125,877
	<i>% change from previous year</i>	4.0%	4.0%	4.0%	4.0%
Capital Maint/Debt Service	\$196,659	\$200,592	\$204,604	\$208,696	\$212,870
	<i>% change from previous year</i>	2.0%	2.0%	2.0%	2.0%
TOTAL OPERATING	\$3,389,011	\$3,436,901	\$3,521,353	\$3,608,124	\$3,697,283
	<i>% change from previous year</i>	1.4%	2.5%	2.5%	2.5%
CAPITAL IMPROVEMENT PROGRAM					
Capital Improvement Program (Transfer from Water Fund to CIP)	\$650,000	\$0	\$570,000	\$444,000	\$1,858,000
TOTAL EXPENDITURES	\$4,039,011	\$3,436,901	\$4,091,353	\$4,052,124	\$5,555,283
CHANGE IN POSITION					
Deficit/Surplus	(\$800,243)	\$44,775	(\$348,552)	(\$28,613)	(\$1,230,008)
Fund Balance	\$1,662,172	\$1,706,947	\$1,358,395	\$1,329,782	\$99,774
<i>(Below 90-days of operating reserves)</i>					
90 days of operating reserves	\$835,647	\$845,140	\$868,279	\$889,674	\$911,659

10% ANNUAL REVENUE INCREASES - EXPENDITURES FROM 22-23 APPROVED BUDGET

REVENUES					
	2022-2023 Projection	2023-2024 Projection	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
TAXES	\$3,238,768	\$3,562,645	\$3,918,909	\$4,310,800	\$4,741,880
TOTAL WATER FUND REVENUES	\$3,238,768	\$3,562,645	\$3,918,909	\$4,310,800	\$4,741,880
	<i>% change from previous year</i>		10.0%	10.0%	10.0%
EXPENDITURES					
	2022-2023 Projection	2023-2024 Projection	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
OPERATING					
Personnel	\$647,892	\$673,808	\$700,760	\$728,791	\$757,942
	<i>% change from previous year</i>	4.0%	4.0%	4.0%	4.0%
Contractual	\$2,436,860	\$2,450,597	\$2,499,609	\$2,549,602	\$2,600,594
	<i>% change from previous year</i>	0.6%	2.0%	2.0%	2.0%
Commodities	\$107,600	\$111,904	\$116,380	\$121,035	\$125,877
	<i>% change from previous year</i>	4.0%	4.0%	4.0%	4.0%
Capital Maint/Debt Service	\$196,659	\$200,592	\$204,604	\$208,696	\$212,870
	<i>% change from previous year</i>	2.0%	2.0%	2.0%	2.0%
TOTAL OPERATING	\$3,389,011	\$3,436,901	\$3,521,353	\$3,608,124	\$3,697,283
	<i>% change from previous year</i>	1.4%	2.5%	2.5%	2.5%
CAPITAL IMPROVEMENT PROGRAM					
Capital Improvement Program (Transfer from Water Fund to CIP)	\$650,000	\$0	\$570,000	\$444,000	\$1,858,000
TOTAL EXPENDITURES	\$4,039,011	\$3,436,901	\$4,091,353	\$4,052,124	\$5,555,283
CHANGE IN POSITION					
Deficit/Surplus	(\$800,243)	\$125,744	(\$172,444)	\$258,676	(\$813,403)
Fund Balance	\$1,662,172	\$1,787,916	\$1,615,472	\$1,874,148	\$1,060,746
<i>(Below 90-days of operating reserves)</i>					
90 days of operating reserves	\$835,647	\$845,140	\$868,279	\$889,674	\$911,659

11.5% ANNUAL REVENUE INCREASES - EXPENDITURES FROM 22-23 APPROVED BUDGET

WITH PURCHASED WATER INCREASE @ 5% AND REMAINDER CONTRACTURAL @ 2%

TAXES	REVENUES					
	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	
	Projection	Projection	Projection	Projection	Projection	
TAXES	\$3,238,768	\$3,611,226	\$4,026,517	\$4,489,567	\$5,005,867	
TOTAL WATER FUND REVENUES	\$3,238,768	\$3,611,226	\$4,026,517	\$4,489,567	\$5,005,867	
	<i>% change from previous year</i>		11.5%	11.5%	11.5%	
EXPENDITURES						
OPERATING	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	
	Projection	Projection	Projection	Projection	Projection	
	Personnel	\$647,892	\$673,808	\$700,760	\$728,791	\$757,942
	<i>% change from previous year</i>		4.0%	4.0%	4.0%	4.0%
Contractual	\$2,436,860	\$2,534,334	\$2,635,708	\$2,741,136	\$2,850,782	
	<i>% change from previous year</i>		4.0%	4.0%	4.0%	4.0%
Commodities	\$107,600	\$111,904	\$116,380	\$121,035	\$125,877	
	<i>% change from previous year</i>		4.0%	4.0%	4.0%	4.0%
Capital Maint/Debt Service	\$196,659	\$200,592	\$204,604	\$208,696	\$212,870	
	<i>% change from previous year</i>		2.0%	2.0%	2.0%	2.0%
TOTAL OPERATING	\$3,389,011	\$3,520,638	\$3,657,452	\$3,799,658	\$3,947,471	
	<i>% change from previous year</i>		3.9%	3.9%	3.9%	3.9%
CAPITAL IMPROVEMENT PROGRAM						
Capital Improvement Program (Transfer from Water Fund to CIP)	\$650,000	\$0	\$570,000	\$444,000	\$1,858,000	
TOTAL EXPENDITURES	\$4,039,011	\$3,520,638	\$4,227,452	\$4,243,658	\$5,805,471	
CHANGE IN POSITION						
Deficit/Surplus	(\$800,243)	\$90,588	(\$200,934)	\$245,909	(\$799,604)	
Fund Balance	\$1,662,172	\$1,752,760	\$1,551,825	\$1,797,734	\$998,131	
<i>(Below 90-days of operating reserves)</i>						
90 days of operating reserves	\$835,647	\$865,731	\$901,837	\$936,902	\$973,349	