

A G E N D A

SPECIAL MEETING OF THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON MONDAY, DECEMBER 12, 2022 AT 6:30 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: 832 8248 8645

Written Public Comments Can Be Submitted By 6:15 P.M. on December 12, 2022, to aarteaga@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. PRESENTATION - VILLAGE AUDIT PRESENTATION
6. OMNIBUS VOTE AGENDA:
 - a. Waive Reading of Minutes (Approve)
 - b. Minutes - Board of Trustees Regular Meeting November 28, 2022 (APPROVE)
 - c. Minutes - Board of Trustees Committee of the Whole Meeting November 28, 2022 (APPROVE)
 - d. Minutes - Board of Trustees & Plan Commission Joint Meeting - Zoning Code Update - November 21, 2022 (APPROVE)
 - e. Warrants \$968,840.92
 - f. RESOLUTION NO. _____ - A RESOLUTION OF THE VILLAGE OF WILLOWBROOK SETTING THE 2023 CALENDAR YEAR SCHEDULE OF REGULAR MEETINGS OF THE MAYOR AND BOARD OF TRUSTEES AND THE SCHEDULE OF REGULAR MEETINGS OF COMMISSIONS AND COMMITTEES OF THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS (ADOPT)

- g. ORDINANCE NO. _____ - AN ORDINANCE OF THE VILLAGE OF WILLOWBROOK DECLARING AND AUTHORIZING THE SALE, DISPOSAL OR TRADE-IN OF SURPLUS PERSONAL PROPERTY OWNED BY THE VILLAGE OF WILLOWBROOK (PASS)
- h. ORDINANCE NO. _____ - AN ORDINANCE PROVIDING FOR THE LEVY OF TAXES FOR THE FISCAL YEAR COMMENCING ON MAY 1, 2022 AND ENDING APRIL 30, 2023, OF THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS (PASS)

NEW BUSINESS

7. FINANCIAL FUNDING ITEMS

- a. MOTION - MOTION to approve a change in the fund balance reserve policy for the General Fund. (PASS)
- b. MOTION - MOTION to create an Opportunity Reserve Fund with surplus from the General Fund. (PASS)
- c. MOTION - MOTION to transfer surplus funds from the General Fund to the Opportunity Reserve Fund. (PASS)

8. RESOLUTION NO. _____ - A RESOLUTION OF THE VILLAGE OF WILLOWBROOK AUTHORIZING THE EXECUTION OF REQUEST TO BECOME A MEMBER OF THE SOUTH EAST ASSOCIATION FOR SPECIAL PARKS AND RECREATION FOR THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS (ADOPT)

PRIOR BUSINESS

- 9. TRUSTEE REPORTS
- 10. ATTORNEY'S REPORT
- 11. CLERK'S REPORT
- 12. ADMINISTRATOR'S REPORT
- 13. MAYOR'S REPORT
- 14. EXECUTIVE SESSION

The Appointment, Employment, Compensation, Discipline, Performance or Dismissal of Specific Employees Authorized by 5ILCS 120/2(c)(1)

- 15. ADJOURNMENT



1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

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The Honorable Mayor
Members of the Board of Trustees
Village of Willowbrook, Illinois

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Willowbrook, Illinois (the Village), as of and for the year ended April 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Village's internal control over financial reporting (internal control) as a basis for designing auditing procedures appropriate in the circumstances for the purpose of expressing opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Village's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all the deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report is intended solely for the information and use of the Mayor, Board of Trustees and management of the Village and should not be used by anyone other than these specified parties.

Sikich LLP

Naperville, Illinois
December 8, 2022



VILLAGE OF WILLOWBROOK, ILLINOIS

AUDITOR'S COMMUNICATION TO THE
BOARD OF TRUSTEES

For the Year Ended April 30, 2022

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VILLAGE OF WILLOWBROOK, ILLINOIS
AUDITOR'S COMMUNICATION TO THE BOARD OF TRUSTEES
TABLE OF CONTENTS

	<u>Page(s)</u>
COVER LETTER	1
REQUIRED COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE	2-6
• Adjusting Journal Entries	
• Passed Adjustments	
COMMUNICATION OF DEFICIENCIES IN INTERNAL CONTROL AND OTHER COMMENTS TO MANAGEMENT	7-13

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December 8, 2022

The Honorable Mayor
Members of the Board of Trustees
Village of Willowbrook
835 Midway Drive
Willowbrook, Illinois 60527

Ladies and Gentlemen:

As part of our audit process we are required to have certain communications with those charged with governance at the beginning of our audit process and at the conclusion of the audit. Those communications include information related to the planned scope and timing of our audit, as well as other information required by auditing standards. Our communication at the beginning of our audit process along with our questionnaire regarding consideration of fraud in a financial statement audit was sent to you July 8, 2022.

In addition, auditing standards require the communication of internal control related matters to those charged with governance. Our communication to management, as well as a listing of future pronouncements that may affect the Village, are enclosed within this document.

This information is intended solely for the use of the Mayor, Board of Trustees and management of the Village of Willowbrook and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Sikich LLP

Sikich LLP
By: Brian D. LeFevre, CPA, MBA
Partner

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Naperville, IL 60563
630.566.8400

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December 8, 2022

The Honorable Mayor
Members of the Board of Trustees
Village of Willowbrook, Illinois

Ladies and Gentlemen:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Willowbrook, Illinois (the Village) for the year ended April 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 23, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Village are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended April 30, 2022, except for the implementation of GASB Statement No. 98, *The Annual Comprehensive Financial Report*. We noted no transactions entered into by the Village during the year for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We noted no particularly sensitive estimates made by management during our audit of the financial statements except for the actuarial assumptions used to calculate the net pension liability and total other postemployment benefit liability. Management's estimate of the Village's net pension liabilities and total other postemployment benefit liability are based on various actuarially determined amounts, including estimated investment returns, dates of employee retirement, discount rates, healthcare trend rates, and mortality rates. We evaluated key factors and assumptions used to develop the management's estimates of the Village's net pension liabilities and total other postemployment benefit liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. We noted no particularly sensitive disclosures during the audit of your financial statements. The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually, and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 8, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Village's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Village's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information as listed in the table of contents, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund financial statements and schedules, which accompany the basic financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the basic financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the basic financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report. Our procedures did not identify any material inconsistencies with the basic financial statements.

Restriction on Use

The information is intended solely for the information and use of the Board of Trustees and management of the Village of Willowbrook and is not intended to be and should it be used by anyone other than these specified parties.

Sincerely,

Sikich LLP

Sikich LLP
By: Brian D. LeFevre, CPA, MBA
Partner

Village of Willowbrook**Year End: April 30, 2022****Adjusting Journal Entries****Date: 5/1/2021 To 4/30/2022**

Number	Date	Name	Account No	Debit	Credit
AJE#01	4/30/2022	COMPENSATED ABSENCES	13-00-280-102 GLTDAG-13	34,681.45	
AJE#01	4/30/2022	COMP ABSENCES - PUBLIC SAFETY	13-73-630-600 GLTDAG-13		-34,681.45
Entry to correct compensated absences for Handzik who reitred in January 2022.					
AJE#02	4/30/2022	FIXED ASSETS - VEHICLES	12-00-190-103 GFAAG-12		-9,417.50
AJE#02	4/30/2022	FIXED ASSETS - OTHER IMPROV & EQUIP	12-00-190-104 GFAAG-12		-55,800.00
AJE#02	4/30/2022	ACCUMULATED DEPRECIATION	12-00-190-901 GFAAG-12	9,417.50	
AJE#02	4/30/2022	ACCUMULATED DEPRECIATION	12-00-190-901 GFAAG-12	55,800.00	
Entry to correct capital assets for disposals not recorded.					

PASSED ADJUSTMENTS

VILLAGE OF WILLOWBROOK

(CLIENT)

General Fund

(OPINION UNIT)

For the Year Ended

4/30/2022

All entries posted as Debit (Credit)

Description	Workpaper Reference	Assets	(Liabilities)	(Fund Balance)	Change in Fund Balance
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period	None	\$ <u> </u> -	\$ <u> </u> -	\$ <u> </u> -	\$ <u> </u> -
Difference in accounts payable reconciliation	4003	<u> </u> -	<u> </u> (15,000)	<u> </u> -	<u> </u> 15,000
Totals		\$ <u> </u> -	\$ <u> </u> (15,000)	\$ <u> </u> -	\$ <u> </u> 15,000

VILLAGE OF WILLOWBROOK, ILLINOIS

**COMMUNICATION OF DEFICIENCIES
IN INTERNAL CONTROL AND
OTHER COMMENTS TO MANAGEMENT**

April 30, 2022

1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

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The Honorable Mayor
Members of the Board of Trustees
Village of Willowbrook, Illinois

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Willowbrook, Illinois (the Village) as of and for the year ended April 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Village's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. In addition, we reviewed the status of the deficiencies from April 30, 2021. The status of this comment is included in Appendix A. This letter does not affect our report dated December 8, 2022, on the financial statements of the Village.

This report is intended solely for the information and use of the Mayor, Board of Trustees and management of the Village and should not be used by anyone other than these specified parties.

Sikich LLP

Naperville, Illinois
December 8, 2022

DEFICIENCY

User Access

During our testing of user access to the accounting system, it was noted that former Village employees still have full user access capabilities within the accounting system. Sikich recommends that a policy be in place where this access is terminated upon separation from the Village.

Management Response:

We acknowledge and agree with the comment as the deficiency was within the fiscal year 2022. The Village prior to the recommendation provided by the auditors had noted this deficiency and instituted changes to updated controls in order to correct the issue. At the beginning of November 2022, a full review was conducted on who has user access to the accounting software and multi-factor authentication was implemented in order to VPN into the accounting system. Multi-factor authentication helps to control who has access to the accounting system and helps to prevent outside parties from remoting in. In addition, the Village also has implemented a standard response to its IT company Orbis to cancel access for terminated employees upon their termination.

OTHER COMMENTS

Future Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has issued a number of pronouncements that may impact the Village in the future.

GASB Statement No. 87, *Leases*, establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset and aims to enhance comparability of financial statements among governments. This statement also requires additional notes to the financial statements related to the timing, significance, and purpose of a government's leasing arrangements. The requirements of this statement are effective for the fiscal year ending April 30, 2023.

GASB Statement No. 91, *Conduit Debt Obligations*, was issued in May 2019. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improved required note disclosures. This statement is effective for fiscal year ending April 30, 2023.

OTHER COMMENTS (Continued)

Future Accounting Pronouncements (Continued)

GASB Statement No. 92, *Omnibus 2020*, addresses a variety of topics including: The effective date of Statement No. 87 for interim financial reports; reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan; the applicability of Statements No. 73 to Certain Provisions of GASB Statement Nos. 67 and 68, as amended, and No. 74, as amended, to reporting assets accumulated for postemployment benefits; the applicability of certain requirements of Statement No. 84, to postemployment benefit arrangements; measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition; reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers; reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature and terminology used to refer to derivative instruments. The requirements of this Statement are effective for the fiscal years ending April 30, 2023 and thereafter, except for the requirements related to the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, was issued to address issues related to accounting and reporting for public-private and public-public partnership arrangements (PPPs). A PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which is defined in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. This Statement is effective for the fiscal year ending April 30, 2024.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. This Statement establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability, provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The requirements of this Statement are effective for fiscal year April 30, 2024.

OTHER COMMENTS (Continued)

Future Accounting Pronouncements (Continued)

GASB Statement No. 99, *Omnibus 2022*, addresses a variety of topics including: Classification and reporting of derivative instruments within the scope of Statement No. 53, Accounting and Financial Reporting for Derivative Instruments, that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument; clarification of provisions in Statement No. 87, Leases, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives; clarification of provisions in Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset; clarification of provisions in Statement No. 96, Subscription-Based Information Technology Arrangements, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short-term SBITA, and recognition and measurement of a subscription liability; extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt; accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP); disclosures related to nonmonetary transactions; pledges of future revenues when resources are not received by the pledging government; clarification of provisions in Statement No. 34, Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments, as amended, related to the focus of the government-wide financial statements; terminology updates related to certain provisions of Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position; and terminology used in Statement 53 to refer to resource flows statements. This statement is effective upon issuance for requirements related to the extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63. The effective date for the requirements related to leases, PPPs, and SBITAs is the fiscal year ending April 30, 2024. The effective date for the requirement related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 is the fiscal year ending April 30, 2025.

OTHER COMMENTS (Continued)

Future Accounting Pronouncements (Continued)

GASB Statement No. 100, *Accounting Changes and Error Corrections—an Amendment of GASB Statement No. 62*, enhances accounting and financial reporting requirement for accounting changes and error corrections. This Statement defines *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement also addresses corrections of errors in previously issued financial statements. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). This Statement is effective for the fiscal year ended April 30, 2025.

GASB Statement No. 101, *Compensated Absences*, requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used. This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources. This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences. This Statement is effective for the fiscal year ended April 30, 2025.

We will advise the Village of any progress made by GASB in developing this and other future pronouncements that may have an impact on the financial position and changes in financial position of the Village.

APPENDIX A

STATUS OF COMMENTS FROM APRIL 30, 2021

DEFICIENCIES

1. Purchasing Policy

During our purchasing compliance testing, it was noted that the Village does not have a formal purchasing policy in place for its various departments with levels of approvals required. Sikich recommends that the Village create a Village-wide purchasing policy for all departments to follow with proper approvals levels for expenditures.

Status: Comment considered to be implemented as of April 30, 2022.

2. Prior Period Adjustment

During our testing, it was noted that the IRMA excess surplus and optional deductible credit and IPBC terminal reserve was not properly accounted for on the financial statements. A prior period adjustment to correct the accounting treatment was recorded, which was reviewed and approved by management.

Status: Comment considered to be implemented as of April 30, 2022.

3. Community Development Bonds

During our review of the community development bonds, it was noted that there were many bonds that were of significant age. We recommend that the Village's Finance and Building Departments collaborate to determine the status of these projects, what the deposit was collected for and who it is owed to and return closed project balances to the contractor or to the State of Illinois (as appropriate). Additionally, we recommend the Village formalize a policy governing this process.

Status: Comment still applicable as of April 30, 2022.



DuPage County, Illinois

Annual Comprehensive Financial Report

For the Year Ended April 30, 2022

VILLAGE OF WILLOWBROOK, ILLINOIS

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

For the Year Ended
April 30, 2022

Prepared by Finance Department

Michael Rock
Director of Finance

VILLAGE OF WILLOWBROOK, ILLINOIS

TABLE OF CONTENTS

	<u>Page(s)</u>
INTRODUCTORY SECTION	
Officers and Officials.....	i
Organization Chart.....	ii
Certificate of Achievement for Excellence in Financial Reporting.....	iii
Letter of Transmittal	iv-ix
FINANCIAL SECTION	
INDEPENDENT AUDITOR'S REPORT	1-4
MANAGEMENT'S DISCUSSION AND ANALYSIS	MD&A 1-15
GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS	
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position.....	5-6
Statement of Activities	7-8
Fund Financial Statements	
Governmental Funds	
Balance Sheet.....	9
Reconciliation of Fund Balances of Governmental Funds to the Governmental Activities in the Statement of Net Position.....	10
Statement of Revenues, Expenditures and Changes in Fund Balances	11
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Governmental Activities in the Statement of Activities.....	12

VILLAGE OF WILLOWBROOK, ILLINOIS**TABLE OF CONTENTS (Continued)**

	<u>Page(s)</u>
FINANCIAL SECTION (Continued)	
GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS (Continued)	
Basic Financial Statements (Continued)	
Proprietary Funds	
Statement of Net Position.....	13
Statement of Revenues, Expenses and Changes in Net Position.....	14
Statement of Cash Flows	15-16
Fiduciary Funds	
Statement of Fiduciary Net Position.....	17
Statement of Changes in Fiduciary Net Position.....	18
Notes to Financial Statements	19-61
Required Supplementary Information	
Schedule of Revenues, Expenditures and Changes in Fund Balance -	
Budget and Actual	
General Fund	62
Route 83/Plainfield Road Business District Tax Fund.....	63
Notes to Required Supplementary Information	64
Schedule of Employer Contributions	
Illinois Municipal Retirement Fund	65
Sheriff's Law Enforcement Personnel Fund	66
Police Pension Fund	67
Schedule of Changes in the Employer's Net Pension Liability	
and Related Ratios	
Illinois Municipal Retirement Fund	68-69
Sheriff's Law Enforcement Personnel Fund	70-71
Police Pension Fund	72-73
Schedule of Investment Returns	
Police Pension Fund	74
Schedule of Changes in the Employer's Total OPEB Liability	
and Related Ratios	
Other Postemployment Benefit Plan	75

VILLAGE OF WILLOWBROOK, ILLINOIS

TABLE OF CONTENTS (Continued)

	<u>Page(s)</u>
FINANCIAL SECTION (Continued)	
COMBINING AND INDIVIDUAL FUND	
FINANCIAL STATEMENTS AND SCHEDULES	
MAJOR GOVERNMENTAL FUND	
General Fund	
Balance Sheet	76
Schedule of Revenues, Expenditures and	
Changes in Fund Balance - Budget and Actual.....	77
Schedule of Revenues - Budget and Actual	78-80
Schedule of Expenditures - Budget and Actual.....	81-83
Schedule of Detailed Expenditures - Budget and Actual	84-99
Route 83/Plainfield Road Business District Tax Fund	
Schedule of Revenues, Expenditures and	
Changes in Fund Balance - Budget and Actual.....	100
NONMAJOR GOVERNMENTAL FUNDS	
Combining Balance Sheet	101
Combining Statement of Revenues, Expenditures and	
Changes in Fund Balances	102
Schedule of Revenues Expenditures and	
Changes in Fund Balance - Budget and Actual	
Motor Fuel Tax Fund.....	103
Capital Projects Fund.....	104
Land Acquisition, Facility Expansion and Renovation Fund	105
Debt Service Fund	106
ENTERPRISE FUND	
Water Fund	
Schedule of Net Position by Subfund.....	107
Schedule of Revenues, Expenses and	
Changes in Net Position by Subfund.....	108
Schedule of Cash Flows by Subfund.....	109-110
Water Operating Subfund	
Schedule of Revenues, Expenses and	
Changes in Net Position - Budget and Actual	111
Schedule of Operating Expenses - Budget and Actual.....	112-114

VILLAGE OF WILLOWBROOK, ILLINOIS

TABLE OF CONTENTS (Continued)

	<u>Page(s)</u>
FINANCIAL SECTION (Continued)	
COMBINING AND INDIVIDUAL FUND	
FINANCIAL STATEMENTS AND SCHEDULES (Continued)	
ENTERPRISE FUND (Continued)	
Water Capital Subfund	
Schedule of Revenues, Expenses and	
Changes in Net Position - Budget and Actual	115
Water Operating Subfund	
Schedule of Capital Assets and Accumulated Depreciation	116
FIDUCIARY FUNDS	
Police Pension Trust Fund	
Statement of Fiduciary Net Position.....	117
Schedule of Changes in Fiduciary Net Position -	
Budget and Actual	118
Schedule of Deductions - Budget and Actual.....	119
SSA #1 Bond and Interest Fund	
Statement of Fiduciary Net Position - Custodial Funds	120
Schedule of Changes in Fiduciary Net Position -	
Budget and Actual - Custodial Funds.....	121
STATISTICAL SECTION	
Financial Trends	
Net Position by Component	122-123
Change in Net Position	124-127
Fund Balances of Governmental Funds	128-129
Changes in Fund Balances of Governmental Funds	130-131
Revenue Capacity	
Assessed Value and Actual Value of Taxable Property.....	132
Property Tax Rates - Direct and Overlapping Governments	133
Principal Property Taxpayers.....	134
Property Tax Levies and Collections	135
Taxable Sales by Category.....	136-137
Direct and Overlapping Sales Tax Rates	138

VILLAGE OF WILLOWBROOK, ILLINOIS**TABLE OF CONTENTS (Continued)**

	<u>Page(s)</u>
STATISTICAL SECTION (Continued)	
Debt Capacity	
Ratios of Outstanding Debt by Type.....	139
Schedule of Direct and Overlapping Bonded Debt.....	140
Legal Debt Margin	141
Ratios of General Bonded Debt Outstanding.....	142
Pledged Revenue Coverage.....	143
Demographic and Economic Information	
Demographic and Economic Information.....	144
Principal Employers	145
Operating Information	
Full-Time Equivalent Employees	146-147
Operating Indicators.....	148-149
Capital Asset Statistics.....	150-151

INTRODUCTORY SECTION

VILLAGE OF WILLOWBROOK, ILLINOIS

PRINCIPAL OFFICIALS

April 30, 2022

LEGISLATIVE

VILLAGE BOARD OF TRUSTEES

Frank A. Trilla, Mayor

Mark Astrella, Trustee

Sue Berglund, Trustee

Umberto Davi, Trustee

Michael Mistele, Trustee

Gayle Neal, Trustee

Gregory Ruffolo, Trustee

Deborah Hahn, Clerk

ADMINISTRATIVE

Brian Pabst, Village Administrator

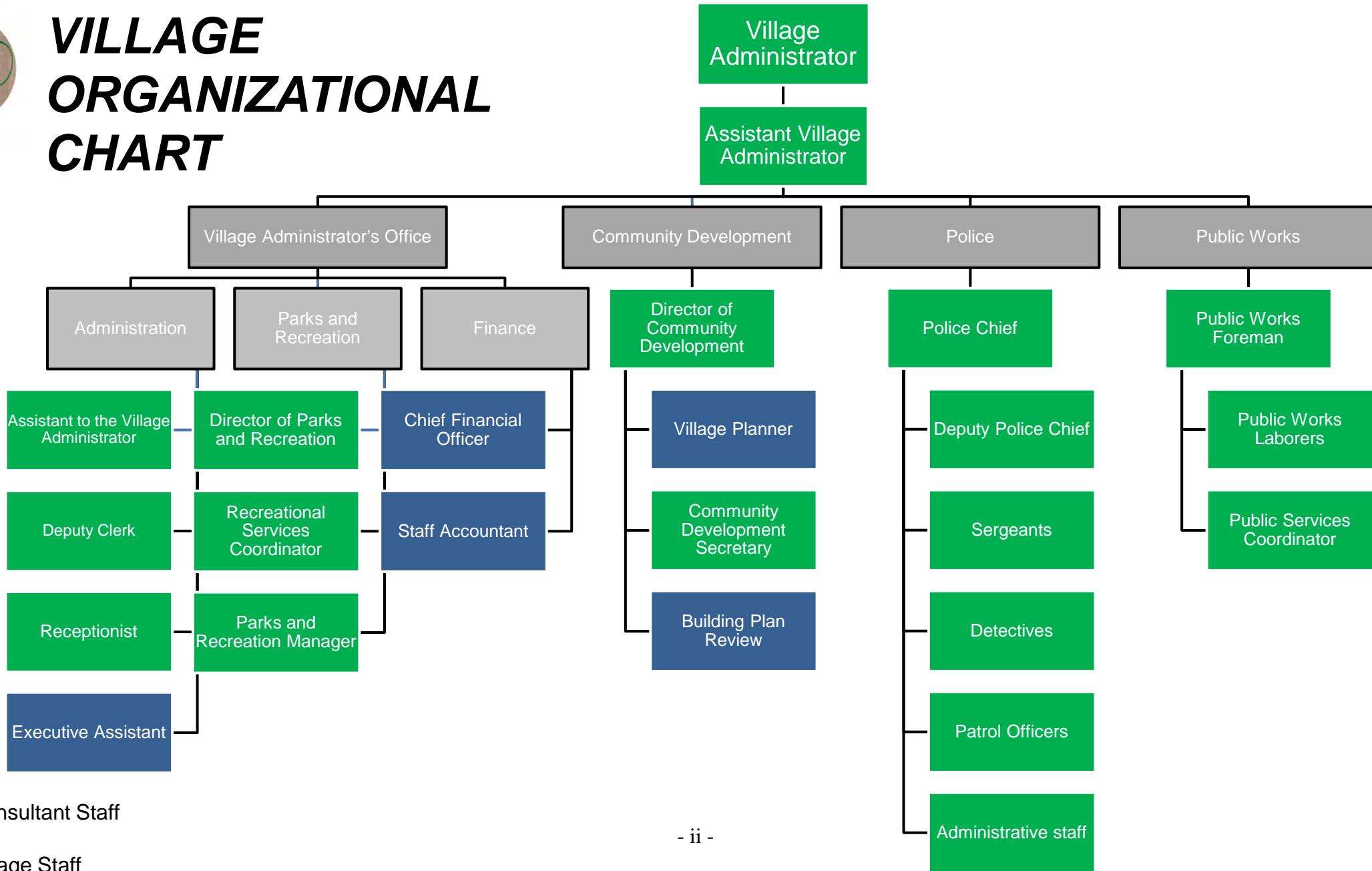
Sean Halloran, Assistant Village Administrator

Michael Rock, Chief Financial Officer

Robert Schaller, Chief of Police



VILLAGE ORGANIZATIONAL CHART





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Village of Willowbrook
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

April 30, 2021

Christopher P. Monell

Executive Director/CEO



Village of WILLOWBROOK

Mayor

Frank A. Trilla

December 8, 2022

Village Clerk

Deborah Hahn

Village Trustees

Mark L. Astrella

Sue Berglund

Umberto Davi

Michael Mistele

Gayle Neal

Gregory Ruffolo

Village Administrator

Sean Halloran

Chief of Police

Robert Schaller



Proud Member of the
Illinois Route 66 Scenic Byway

To the Mayor, Board of Trustees and Willowbrook Residents and Businesses:

The Annual Comprehensive Financial Report of the Village of Willowbrook (Village) for the year ended April 30, 2022, is hereby submitted as mandated by both local ordinances and state statutes. These ordinances and statutes require that the Village annually issue a report on its financial position and activity presented in conformance with generally accepted accounting principles (GAAP) in the United States of America and audited in accordance with generally accepted auditing standards by an independent firm of certified public accountants.

This report consists of management's representations concerning the finances of the Village of Willowbrook. Consequently, management assumes full responsibility for the completeness and reliability of the information presented in this report. To provide a reasonable basis for making these representations, management of the Village has established a comprehensive internal control framework that is designed both to protect the Village's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the Village of Willowbrook's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the Village's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The Village's financial statements have been audited by Sikich LLP, a firm of licensed certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the Village of Willowbrook for the fiscal year ended April 30, 2022, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation.

The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the Village's financial statements for the fiscal year ended April 30, 2022, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The Village's MD&A can be found immediately following the report of the independent auditors.

Profile of the Village of Willowbrook

The Village of Willowbrook, incorporated in 1960, is a home rule municipality under the Illinois Constitution. The Village achieved home rule status via a voter referendum in April 2019. The Village is located approximately 16 miles southwest of downtown Chicago in southeast DuPage County and encompasses 2.3 square miles. The population as certified by a 2020 census is 9,236, which is an increase from the previous population of 8,540.

An elected Mayor and Board of six Trustees govern the Village. The mayor is the Village's chief executive officer and is elected to a four-year term. The Trustees serve staggered four-year terms. The governing body is elected on a non-partisan, at-large basis. The Village Board appoints a Village Administrator for direction of day-to-day operations. As of April 30, 2022, the Village has 41 full time equivalent employees including 27 budgeted sworn Police Department personnel plus seasonal positions, as needed.

The Village provides a full range of services, including public safety, roadway maintenance, public improvements, planning and zoning, engineering and inspection, parks and recreation, and water services.

The annual budget serves as the foundation for the Village's financial planning and control. The Village operates under the appropriation act. The legal level of budgetary control is at the fund level where appropriated amounts on a fund level cannot be exceeded. Budget appropriations lapse at year-end and encumbrance accounting is not used by the Village; therefore, expenditures that are not substantially incurred by the end of the fiscal year must be reappropriated in the next fiscal year's budget. Additional information on the Village's budget process may be found in the notes to required supplementary information.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the Village operates.

Local Economy - Sales taxes, the Village's largest revenue source, has been slowly rising over the past decade. The Village is fortunate to have a strong industrial and retail base with businesses such as Willowbrook Ford, Whole Foods, Target, Trane, Midtronics, and the Town Center and the Willows developments. Fiscal year 2022 was a rebound year regarding sales taxes.

Income taxes have also been rising over the past 6-7 years, except that the State of Illinois took portions of the municipal share ranging from 5-10% to fill their own budget shortfalls in FY 18 – FY 20. The pandemic did not have a detrimental effect on income taxes; to the contrary, FY 22 income tax revenue exceeded the prior five years. Building permits have risen steadily each year until FY 21 when commercial activity paused during the pandemic. In FY 21, the Village implemented a Home Rule Sales Tax of 1%. The full year of tax resulted revenues of \$2,820,612, which was approximately \$450,000 overbudget due to the strong economic activity in the Village. The Village does not have a general property tax to finance operations, however a small property tax (approximately \$78,000) is levied for special (park) recreation needs.

The Village had one Tax Increment Financing (TIF) District at Plainfield Road and Route 83 that was established in 1990 to promote a high-quality retail development, the Village Town Center, which expired during fiscal year 2014-15. This development was 100% occupied until the bankruptcy filing of the Sports Authority, however, in fiscal year 2018-19 that space (which was renovated by the developer into two units) reopened with Marshall's and Skechers stores. The development has a positive financial impact on the Village through receipts of sales taxes and places of eating taxes. Some of the larger retailers in the center include Michael's, Staples, and Bed Bath and Beyond. Restaurants include Portillo's, Panera Bread Co., Buffalo Wild Wings, Meatheads, Chipotle Grill and Chick-Fil-A. This project also included over \$3,700,000 in developer funded public improvements.

During fiscal year 2016-17 the Village established its first business district, located at Route 83 and Plainfield Road. The district encompasses the Village Town Center as noted above and the adjacent property to the north of Plainfield Road, known as The Willows. The Willows contains the former K-Mart site, which underwent extensive redevelopment and was substantially completed during fiscal year 2018-19. The development is anchored by a Pete's Fresh Market grocery store, Ulta Beauty and Stein Mart. Stein Mart filed for bankruptcy in August 2020 and closed the store during FY 21; a new retailer has not yet filled the vacancy. Additional businesses in The Willows include Lumes Restaurant, Firehouse Subs, AT and T, and others.

Long-term Financial Planning – The Village uses several processes and planning documents to accomplish its financial planning. As discussed above, the Village adopts an annual operating budget as well as an annual appropriation. A five-year operating budget is prepared along with

the annual budget that contains projections for revenues and expenses. Also, a five-year Capital Improvement Plan is updated annually and used to aid future capital decisions. With economic growth remaining fairly level, and because of achieving home rule status, it is important that the Village Board continue to address long-term revenue policies and strategies. The Village Board directed staff to raise the fund balance from 33% to 50% effective in 2022.

Financial Policies – The General Fund’s unrestricted fund balance is targeted to be maintained at 33% or 120 days of estimated operating expenditures. If the unrestricted balance falls below the minimum, a plan will be developed to return to the minimum balance within a reasonable period. One-time revenues shall not be used to fund current operations. On April 30, 2022, unrestricted, spendable fund balance in the General Fund was \$10,978,451, which equals approximately 356 days of operating expenditures.

The Village continued its efforts from prior fiscal years to hold routine budgeted expenditures constant on the operating side, except for unforeseen expenditures primarily from the pandemic. Actual revenues that exceeded budgeted revenues caused the increase in fund balance of the General Fund.

Major Initiatives

Willowbrook is a great place to live and work. The Village of Willowbrook is dedicated to maintaining and improving the delivery of its services thereby enhancing the quality of life for its residents and the operating environment for its businesses.

The Village’s major initiatives in 2021-2022 were:

- Administration: The Village suffered a cyber-attack in March 2021; however, due to proactive staff planning, the Village did not suffer any major financial losses or lost data. Due to the ongoing cyber issues, the Village switched contractors for the first time in 10 years.
- Community Development: In fiscal year 2021-2022, the Village consolidated its Building and Zoning department and Planning and Economic Development department into the Community Development department. As part of this consolidation, Village staff hired the first Director of Community Development in 20 years. Staff also entered into a contract for outsourced building, planning and inspectional services. The department processed permits totaling \$382,073.
- Finance: In the fall of 2021, the Village outsourced its financial services to Lauterbach and Amen. The switch in services was to reduce costs, gain efficiencies and streamline services. In addition, the Finance Department staff prepared a Comprehensive Annual Financial Report and obtained the Distinguished Budget Presentation Award again this year.

- Police: The Willowbrook Police Department has formed the Community Oriented Police unit (COPS). The purpose of this dedicated group of officers is to decrease crime by increasing awareness in our communities. The COPs unit will be attending various neighborhood functions including homeowner's association meetings to conduct presentations on crime trends and any other topics related to law enforcement. The goal of the unit is to foster positive interactions, work through problem solving, and establish partnerships within the Village. The Police Department's purchased two new Recon All Terrain Power Bikes for patrolling in our neighborhoods and parks when the weather permits. Officers assigned to the Bike unit can go farther, faster and safer with these bikes. The Willowbrook Police Department implemented 2 Flock Safety License Plate Reader (LPR) cameras throughout the Village in 2021. Flock Safety's license plate reading cameras provide 24/7 monitoring and assist law enforcement agencies locating stolen motor vehicles, protecting against property crime, and violent crime. These cameras have proven to be a useful tool in solving and investigating numerous crimes across multiple jurisdictions. In 2022, the Willowbrook Police Department expanded its LPR footprint and installing additional cameras to help combat changing crime trends.
- Parks and Recreation: The Village continued the intergovernmental agreement with the Burr Ridge Park District to host the Village's onsite park programs. The Village plans to continue this arrangement until the building at 825 Midway Drive, the third building in the municipal campus, is renovated, which is expected to occur in FY 22. The Village continued its partnership with the Gateway Special Recreation Association to offer park programs to special needs participants. The Village hosted the first Light Up the Night event in four years, which drew close to 300 people. This event included elves, santa, carolers and more.
- Public Works: Engineering for the MFT road program occurred and the annual street and storm water maintenance programs were completed. In addition, it was a significant year for snowfall removal and about three times the normal snow removal expenditures were incurred, along with significant tree removal/maintenance expenditure.

Awards and Acknowledgments

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Village of Willowbrook for its comprehensive annual financial report for the fiscal year ended April 30, 2021. This was the 33rd year that the Village has achieved this prestigious award. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. The report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The Village has also submitted to the Government Finance Officers Association of the United States and Canada (GFOA) for the Distinguished Budget Presentation Award for our fiscal year May 1, 2021 - April 30, 2022 budget, which would be our 20th consecutive award. This award represents a significant achievement for the Village and reflects the commitment of the Village Board and staff to meeting the highest principles of governmental budgeting.

The preparation of this report could not have been accomplished without the dedicated services of Village staff. We would like to express our appreciation to the staff that contributed to the preparation of this report. Recognition should also be given to the Mayor and Board of Trustees for their interest and support in planning and conducting the operations of the Village in a responsible manner.

Respectfully submitted,



FINANCIAL SECTION

1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor
Members of the Board of Trustees
Village of Willowbrook, Illinois

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Willowbrook, Illinois (the Village), as of and for the year ended April 30, 2022, and the related notes to financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Willowbrook, Illinois as of April 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under these standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Village and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually, or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or

historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the Village's basic financial statements for the year ended April 30, 2021, which are not presented with the accompanying financial statements and we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements as a whole. The combining and individual fund financial statements and schedules related to the 2021 financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 actual comparative data are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Sikich LLP

Naperville, Illinois
December 8, 2022

GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS

VILLAGE OF WILLOWBROOK, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS

April 30, 2022

The Village of Willowbrook's (the "Village") discussion and analysis is designed to (1) assist the reader in focusing on significant issues, (2) provide an overview of the Village's financial activity, (3) identify changes in the Village's financial position (its ability to address the next and subsequent year challenges), (4) identify any material deviations from the financial plan (the approved budget), and (5) identify individual fund issues or concerns.

Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts, please read it in conjunction with the Transmittal Letter (beginning on page iv) and the Village's financial statements (beginning on page 4).

Financial Highlights

- The Village's governmental activities long-term liabilities increased by \$4,602,813 from \$14,492,881 to \$19,095,694. Pension and OPEB liabilities reported in accordance with GASB 68 and 75 accounted for \$13,339,503, or 70%, of the total governmental activities long term debt.
- During FY 2022, net position increased by \$3,985,524. This was due to increases in the governmental activities of \$4,488,270 and decreases in business-type activities of \$502,746. The governmental activities increase was largely due to additional revenues received because of the imposition of home rule sales tax and other revenues performing better than anticipated. Normal operations of the Water Fund contributed to the business-type activities change.
- General Fund Summary – The Village's General Fund reported a net increase (after transfers) of \$2,799,033. Transfers out to fund debt service accounted for \$280,739; a transfer out of \$47,927 was due to the closure of the Land Acquisition, Facility Expansion and Renovation fund. The General Fund's total ending fund balance was \$11,254,197; \$106,102 was restricted for Special Recreation and \$169,644 was non-spendable, leaving \$10,978,451 as unrestricted, which represents about 356 days of operating expenditures in fund balance. This exceeds the target level of fund balance set by the Village Board, which is currently at 120 days of operating expenditures.

VILLAGE OF WILLOWBROOK, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

USING THE FINANCIAL SECTION OF THE ANNUAL COMPREHENSIVE REPORT

The Village's financial statements present two kinds of statements, each with a different snapshot of the Village's finances. The financial statements' focus is on both the Village as a whole (government-wide) and on the major individual funds. Both perspectives (government-wide and major fund) allow the user to address relevant questions, broaden a basis for comparison (year-to-year or government-to-government) and enhance the Village's accountability.

Government-Wide Financial Statements

The government-wide financial statements (see pages 4-7) are designed to be corporate-like in that all governmental and business-type activities are consolidated into columns which add to a total for the primary government. The focus of the Statement of Net Position (the "Unrestricted Net Position") is designed to be like bottom line results for the Village and its governmental and business-type activities.

This statement combines and consolidates governmental funds' current financial resources (short-term spendable resources) with capital assets and long-term obligations using the accrual basis of accounting and economic resources measurement focus.

The Statement of Activities (see pages 6-7) is focused on both the gross and net cost of various activities (including governmental and business-type), which are supported by the Village's general taxes and other resources. This is intended to summarize and simplify the user's analysis of the cost of various governmental services and/or subsidy to various business-type activities.

The governmental activities reflect the Village's basic services, including administration, finance, planning, police, public services, and parks and recreation. Sales taxes, local utility taxes and shared state income taxes finance most of these services. The business-type activities reflect private sector type operations (Waterworks), where the fee for service typically covers all or most of the cost of operation including depreciation.

Fund Financial Statements

Traditional users of governmental financial statements will find the fund financial statements presentation more familiar. The focus is on major funds, rather than fund types.

The governmental funds (see pages 8-11) focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. This is the way the budget is typically developed. Governmental funds provide a current resource (short-term) view that helps determine whether there are more or fewer current financial resources available to spend for Village operations.

VILLAGE OF WILLOWBROOK, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Proprietary funds (see pages 12-15) account for services that are generally fully supported by user fees charged to customers and are presented on a total economic resource's measurement focus. Proprietary fund statements, like government-wide statements, provide both short and long-term financial information.

The fund financial statements also allow the government to address its fiduciary funds (Police Pension Fund and custodial fund) where the Village acts as a trustee or agent (see pages 16-17). While these funds represent trust responsibilities of the government, these assets are restricted in purpose and do not represent discretionary assets of the government. Therefore, these assets are not presented as part of the government-wide financial statements.

While the enterprise fund column on the proprietary fund financial statements is the same as the business-type activities column on the government-wide financial statements, the governmental funds total column requires a reconciliation because of the different measurement focus (current financial resources versus total economic resources) which is reflected on the page following each statement. The flow of current financial resources will reflect bond proceeds and inter-fund transfers as other financial sources as well as capital expenditures and bond principal payments as expenditures. The reconciliation eliminates these transactions and incorporates the capital assets and long-term obligation (bonds and others) into the governmental activity's column in the government-wide statements.

FINANCIAL ANALYSIS OF THE VILLAGE

Statement of Net Position

The Village's combined net position increased by \$3,985,524 from \$15,765,598 to \$19,751,122. \$4,488,270 increase due to governmental activities, and \$502,746 decrease in business-type activities. Table 1 reflects the condensed statement of net position and Table 2 focuses on the changes in net position of the governmental and business-type activities.

VILLAGE OF WILLOWBROOK, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Table 1
Statement of Net Position
As of April 30, 2022, and April 30, 2021

	Governmental Activities 2021	Governmental Activities 2022	Business-Type Activities 2021	Business-Type Activities 2022	Total 2021	Total 2022
Assets						
Current and Other Assets	14,037,908	19,181,462	2,967,640	2,670,537	17,005,548	21,851,999
Capital Assets	13,392,957	13,417,765	3,803,549	3,747,866	17,196,506	17,165,631
Total Assets	27,430,865	32,599,227	6,771,189	6,418,403	34,202,054	39,017,630
Deferred Outflows of Resources	3,708,307	5,881,478	131,377	57,204	3,839,684	5,938,682
Total Assets and Deferred Outflows of Resources						
	31,139,172	38,480,705	6,902,566	6,475,607	38,041,738	44,956,312
Liabilities						
Long-term Liabilities	14,492,881	19,095,694	1,209,296	996,617	15,702,177	20,092,311
Other Liabilities	779,004	1,717,193	235,265	372,755	1,014,269	2,089,948
Total Liabilities	15,271,885	20,812,887	1,444,561	1,369,372	16,716,446	22,182,259
Deferred Inflows of Resources	5,408,135	2,720,396	151,559	302,535	5,559,694	3,022,931
Total Liabilities and Deferred Inflows of Resources						
	20,680,020	23,533,283	1,596,120	1,671,907	22,276,140	25,205,190
Net Position						
Net Investment in						
Capital Assets	9,761,811	10,012,122	2,766,773	2,763,974	12,528,584	12,776,096
Restricted	3,154,940	3,735,499	-	-	3,154,940	3,735,499
Unrestricted	(2,457,599)	1,199,801	2,539,673	2,039,726	82,074	3,239,527
Total Net Position	10,459,152	14,947,422	5,306,446	4,803,700	15,765,598	19,751,122

For more detailed information see the Statement of Net Position (pages 4-5).

VILLAGE OF WILLOWBROOK, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Normal Impacts

There are six basic (normal) transactions that will affect the comparability of the Statement of Net Position summary presentation.

Net Results of Activities – impacts (increases/decreases) current assets and unrestricted net position.

Borrowing for Capital - increases current assets and long-term debt.

Spending Borrowed Proceeds on New Capital - reduces current assets and increases capital assets. There is a second impact, an increase in related net debt which will not change the net investment in capital assets.

Spending of Non-Borrowed Current Assets on New Capital - (a) reduces current assets and increases capital assets and (b) reduces unrestricted net position and increases net investment in capital assets.

Principal Payment on Debt - (a) reduces current assets and reduces long-term debt and (b) reduces unrestricted net position and increases net investment in capital assets.

Reduction of Capital Assets Through Depreciation – reduces capital assets and net investment in capital assets.

Current Year Impacts

The Village's combined net position increased by \$3,985,524. The Village's unrestricted net position increased from \$82,074 to \$3,239,527 due largely to additional revenues, including the newly implemented home rule sales tax.

Deferred inflows and outflows of resources are recorded because some of the changes to the total pension liability are recognized over time rather than in the current year. Deferred inflows are increases to net position that will be recognized in future years. Deferred outflows will decrease net position in future years. Following are the types of deferred inflows and outflows reported in the Statement of Net Position and the time over which the item is recognized:

VILLAGE OF WILLOWBROOK, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Deferred Inflow/Outflow	Description	Recognition Period
Actuarial Experience	The difference between the expected and actual actuarial experience due to demographic or economic experience.	Amortized over the average of the expected service lives of all active and inactive participants.
Changes in Assumptions	The impact on the Net Pension Liability due to a change in economic or demographic actuarial assumptions.	Amortized over the average of the expected service lives of all active and inactive participants.
Asset Experience	The difference between the expected and actual earnings on investments.	Amortized over 5 years.
Employer Contributions	Employer contributions after the measurement date.	Recognized in the subsequent year.

The Village's unrestricted net position for governmental activities that can be used to finance daily operations increased from (\$2,457,599) to \$1,199,801. The net investment in capital assets of governmental activities increased from \$9,761,811 to \$10,012,122.

The net position of business-type activities decreased by \$502,746 because of normal water operations. Unrestricted net position increased by \$499,947 and the net investment in capital assets decreased in the Water Fund due to depreciation.

Capital activity included new vehicles for funding for the annual street maintenance program. The Village made principal payments on three debt instruments: under governmental activities, the annual bond payment for the General Obligation Alternate Revenue Source Bonds, Series 2015 Bonds for the police department renovation and Lake Hinsdale Village water tower repainting was made and was shared by the General Fund (governmental activities) and the Water Fund (business-type activity). In addition, the developer note issued May 1, 2019, had its third principal payment during the fiscal year. Also, payments continued the Illinois Environmental Protection Agency low interest loan for financing of the repainting of the three-million-gallon standpipe, paid by the Water Fund.

VILLAGE OF WILLOWBROOK, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Change in Net Position

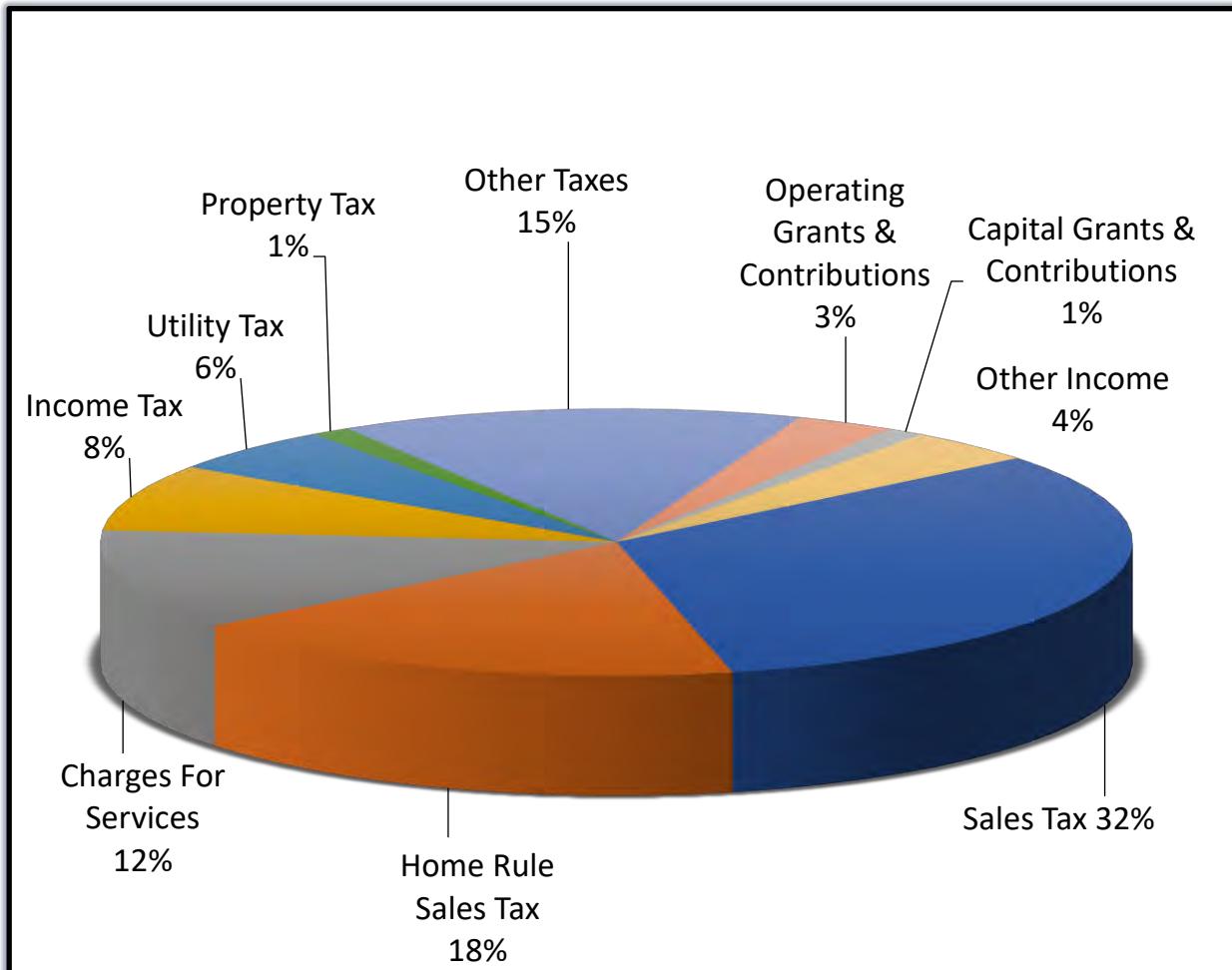
The following table shows the revenues and expenses of the Village's activities:

Table 2
Changes in Net Position
For the Fiscal Years Ended April 30, 2022, and 2021

	Governmental Activities 2021	Governmental Activities 2022	Business-Type Activities 2021	Business-Type Activities 2022	Total 2021	Total 2022
REVENUES						
Program Revenues						
Charges for Services	1,473,500	1,942,257	3,323,880	3,321,673	4,797,380	5,263,930
Operating Grants	832,606	495,137	-	-	832,606	495,137
Capital Grants	281,410	187,607	-	-	281,410	187,607
General Revenues						
Property Taxes	191,538	198,574	-	-	191,538	198,574
Sales Taxes	4,645,953	5,119,363	-	-	4,645,953	5,119,363
Home Rule Sales Taxes	755,233	2,820,612	-	-	755,233	2,820,612
Utility Taxes	798,163	870,877	-	-	798,163	870,877
Income Taxes	985,983	1,285,866	-	-	985,983	1,285,866
Other Taxes	1,869,513	2,307,653	-	-	1,869,513	2,307,653
Other Revenues	750,239	650,456	4,414	10,392	754,653	660,848
Total Revenues	12,584,138	15,878,402	3,328,294	3,332,065	15,912,432	19,210,467
EXPENSES						
Governmental Activities						
General Government	2,249,401	2,282,323	-	-	2,249,401	2,282,323
Public Safety	4,908,104	6,045,991	-	-	4,908,104	6,045,991
Highways and Streets	1,906,472	2,393,079	-	-	1,906,472	2,393,079
Economic Development	10,813	4,785	-	-	10,813	4,785
Health and Welfare	28,073	44,163	-	-	28,073	44,163
Culture and Recreation	378,631	565,699	-	-	378,631	565,699
Interest	104,068	100,010	-	-	104,068	100,010
Business-Type Activities						
Water	-	-	3,301,460	3,788,893	3,301,460	3,788,893
Total Expenses	9,585,562	11,436,050	3,301,460	3,788,893	12,887,022	15,224,943
Excess (Deficiency) of Revenues over Expenses	2,998,576	4,442,352	26,834	(456,828)	3,025,410	3,985,524
Transfers In (Out)	46,695	45,918	(46,695)	(45,918)	-	-
Change in Net Position	3,045,271	4,488,270	(19,861)	(502,746)	3,025,410	3,985,524
NET POSITION BEGINNING	6,389,640	10,459,152	5,326,307	5,306,446	11,715,947	15,765,598
Restatement	1,024,241	-	-	-	1,024,241	-
NET POSITION ENDING	10,459,152	14,947,422	5,306,446	4,803,700	15,765,598	19,751,122

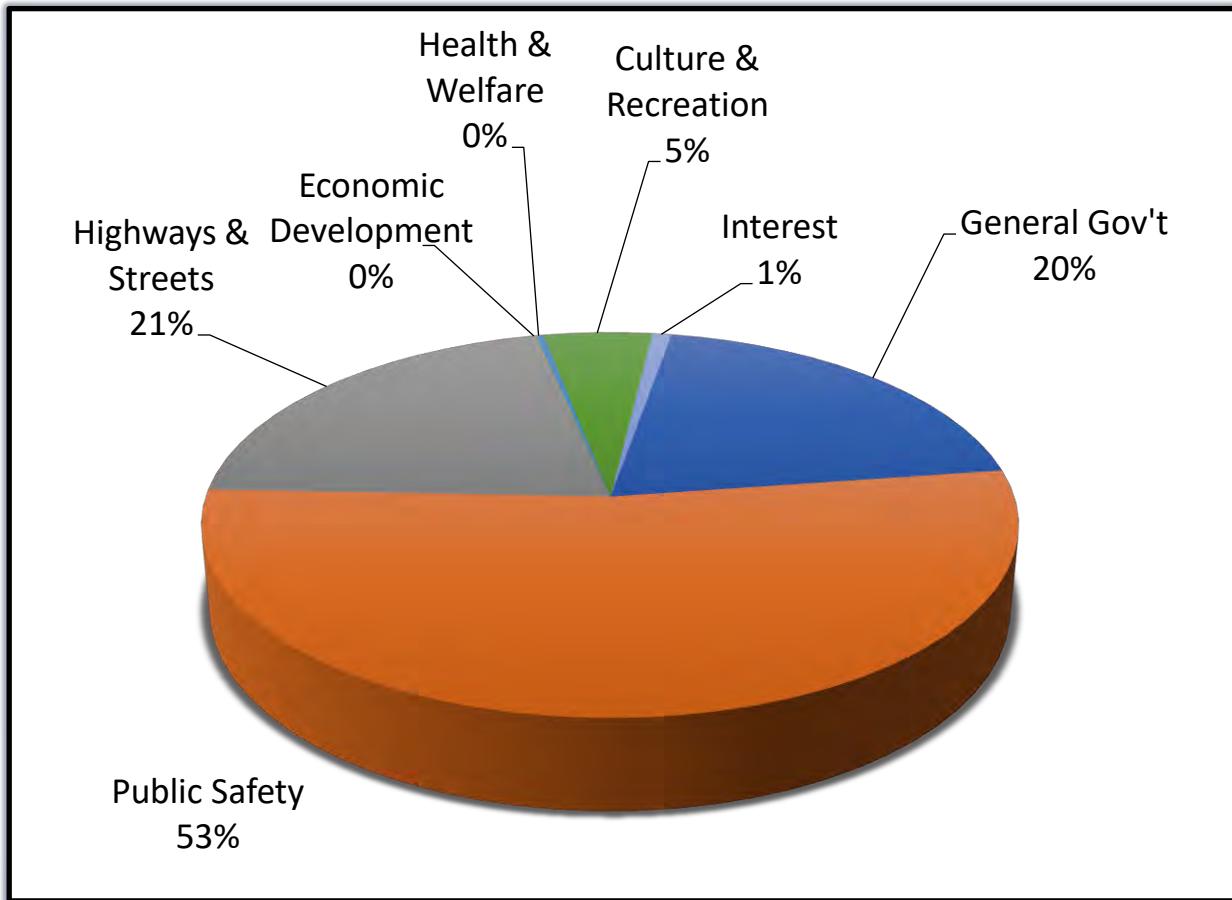
VILLAGE OF WILLOWBROOK, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

2022 Governmental Activities Revenue



VILLAGE OF WILLOWBROOK, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

2022 Governmental Activities Expenses



Normal Impacts

Described below are eight common (basic) impacts on revenues and expenditures/expenses.

Revenues:

Economic Condition – reflects a declining, stable, or growing economic environment and has a substantial impact on state income, sales, and utility tax revenue as well as public spending habits for building permits, elective user fees and volumes of consumption.

Increase/Decrease in Village Approved Rates – while certain tax rates are set by statute, the Village Board has significant authority to impose and periodically increase/decrease rates (Special Recreation property taxes, water, building fees, utility tax rates, etc.).

VILLAGE OF WILLOWBROOK, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Changing Patterns in Intergovernmental and Grant Revenue (both recurring and non-recurring) – certain recurring revenues (state-shared revenues, etc.) may experience significant changes periodically while non-recurring (or one-time) grants are less predictable and often distorting in their impact on year-to-year comparisons.

Market Impacts on Investment Income – when longer maturity investments are included in the investment portfolio, the market condition may cause investment income to fluctuate more than when using alternative shorter-term options.

Expenditures/Expenses:

Introduction of New Programs – within the functional expense categories (General Government, Public Safety, Highways and Streets, Parks and Recreation, etc.) individual programs may be added or deleted to meet changing community needs.

Changes in Authorized Personnel – changes in service demand may cause the Village Board to increase/decrease authorized staffing. Staffing costs (salary and related benefits) represent approximately 45% of the Village's operating costs.

Salary Increases (annual adjustments and merit) – the ability to attract and retain human and intellectual resources requires the Village to strive to approach a competitive salary range in the marketplace.

Inflation – while overall inflation appears to be reasonably minimal based on the Consumer Price Index (CPI), the Village is a major consumer of certain commodities which may differ significantly from the CPI, such as wholesale water, natural gas and fuels, insurance, and parts. Some functions may experience unusual commodity specific increases.

Current Year Impacts

Governmental Activities

Revenues:

Total revenues from governmental activities for the year ended April 30, 2022, amounted to \$15,878,402; in the prior year, governmental revenues were \$12,584,138. Home rule and regular sales tax, income taxes and other taxes accounted for the increase.

Sales tax receipts continue to be the Village's largest revenue source at \$5,119,363 or 32% of total governmental revenues. Sales tax receipts experienced an increase of \$473,410 or 10%, which is attributable to the strong economic recovery following the COVID-19 pandemic and state-imposed business shutdown. Aside from that, sales tax in Willowbrook has generally remained stable or increased over the last several years. This can be attributed to the location of

VILLAGE OF WILLOWBROOK, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Willowbrook's retail center on Route 83 and the variety of retail and restaurant choices. While sales taxes remain the major single source of Village revenues, a full year of the home rule sales tax that was instituted by the Village resulted in revenue of \$2,820,612, which is 18% of the total revenues and an increase of \$2,065,379 from the prior year. Other taxes, including places of eating taxes, amusement taxes and special recreation property taxes amounted to \$2,506,227 or 16% of total revenues. State shared income taxes amounted to \$1,285,866 or 8% of total revenues.

Utility taxes collected amounted to \$870,877, or 5.5% of total revenues; the Village collects electric, gas and telecommunications utility taxes. The Village continues to see small annual declines in telecommunications tax as people drop land-line phone service. Currently the Village's utility tax rate is 5.0% which is the maximum allowed under state law. The telecommunications tax rate is at the maximum rate of 6.0%. Charges for services (which includes fines) accounts for 12% or \$1,942,257 of total revenues, which experienced an increase of \$468,757 from the Village resuming all park programming, court hearings, and business licenses following the suspension of these due to COVID-19.

Expenses:

For the fiscal year ended April 30, 2022, expenses for governmental activities totaled \$11,436,050, an increase of \$1,850,488 from the prior year amount of \$9,585,562.

General government expenses increased \$32,922 over the prior year as operations stayed relatively consistent from the prior year.

Public safety expenses increased \$1,137,887 from the previous year. The main factor was the increase in the net pension liability for the police pension plan, which increased significantly on April 30, 2022, due to 7.3 investment loss in FY 2022 after having a 27.24% investment gain in FY 2021. In addition, an additional full-time equivalent was added to the police force to bring the total number to 27. The Village also funded an additional \$116,278 to the police pension fund for a total of \$1,190,991.

The municipal services department (highways and streets) saw an increase in expenses of 486,607, caused by increases in street, right of ways, storm water, and tree maintenance.

The Parks and Recreation department (culture and recreation) experienced an increase in expenses of approximately \$187,068 due to park programs resuming full operations after the COVID 19 pandemic suspended programming.

Interest expense is comprised of interest on the 2015 General Obligation Alternate Revenue Source bonds and the change in accrued interest payable on those bonds totaling \$100,010.

VILLAGE OF WILLOWBROOK, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Business-type Activities

Revenues:

Charges for services stayed consistent with the prior year with only a decrease of \$2,207 as rates and usage stayed consistent.

The Village last passed a rate increase on January 1, 2015, of 12%, to correspond with a 17% increase in rates passed on by the DuPage Water Commission, the wholesaler of water to the Village, effective the same date. As of April 30, 2022, for residential customers, water rates remain \$9.67 per 1,000 gallons for the first 36,000 and \$11.14 per 1,000 gallons over 36,000. For commercial customers, the rates are \$9.67 per 1,000 gallons is for the first 12,000 gallons used and \$11.14 per 1,000 gallons over 12,000.

Expenses:

Expenses of \$3,788,893 are \$487,433 or 15% higher than last year, which relates to the increases in personnel costs and purchase of water related to increased costs being passed on from DuPage Water Commission to the Village.

FINANCIAL ANALYSIS OF THE VILLAGE'S FUNDS

On April 30, 2022, the governmental funds (as presented on the Balance Sheet on page 8) reported a combined fund balance of \$14,883,941. Of this amount, the General Fund (a major fund) maintains a balance of \$11,254,197, an increase of \$2,799,033 over the previous year's fund balance attributable to higher revenues. The ending General Fund unrestricted, unassigned fund balance on April 30, 2022, amounted to \$10,978,451.

VILLAGE OF WILLOWBROOK, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

General Fund Budgetary Highlights

General Fund	Original/ Final Budget	Actual
Revenues		
Taxes	4,609,999	5,566,752
Intergovernmental*	4,992,991	6,551,730
Licenses and Permits	525,650	562,129
Charges for Services	97,950	145,783
Fines and Forfeits	757,567	1,091,482
Other	245,370	473,052
Total	11,229,527	14,390,928
Expenditures	(10,841,805)	(11,263,229)
Transfers In	-	-
Transfers Out	(1,207,634)	(328,666)
Sale of Capital Assets	7,500	-
Change in Fund Balance	(812,412)	2,799,033

*Intergovernmental revenue includes income taxes and sales taxes.

Total actual revenues were \$3.2 million, or 28%, higher than the budgeted amount; this is an increase of \$3.3 million over the prior year. The home rule sales tax, established during FY 2021, resulted in revenue of \$2.8 million which was an increase of \$2 million from the prior year. Also, nearly every revenue line item was budgeted conservatively low because of COVID-19 uncertainty, and actual revenues outperformed the estimates. Actual expenditures were over budget by approximately \$421,424. This was due primarily to additional maintenance expenses that had been put off in the prior years due to the COVID-19 pandemic. In addition, overall operations came back to normal and full service faster than expected after being suspended due to COVID-19.

Capital Assets

At the end of Fiscal Year 2022, the Village had combined net capital assets of \$17,165,631 which was comprised of general government land, buildings and equipment, police vehicles and equipment, parks and recreation equipment, roads and related infrastructure, water plant equipment and land improvements (see table 3). Further information on the Village's capital assets is in the notes to the financial statements (see pages 29-30).

VILLAGE OF WILLOWBROOK, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Table 3
Capital Assets at Year End
Net of Depreciation

	Governmental Activities 2021	Governmental Activities 2022	Business-Type Activities 2021	Business-Type Activities 2022	Total 2021	Total 2022
Non-Depreciable Assets						
Land	1,339,247	1,339,247	-	-	1,339,247	1,339,247
Construction in Progress	20,900	83,346	-	-	20,900	83,346
Other Capital Assets, Net						
Infrastructure	1,583,311	1,519,700	-	-	1,583,311	1,519,700
Land Improvements	1,114,057	1,112,165	-	-	1,114,057	1,112,165
Water System	-	-	1,701,044	1,670,765	1,701,044	1,670,765
Building	8,961,855	8,705,240	1,787,585	1,710,549	10,749,440	10,415,789
Vehicles	207,406	475,367	56,450	136,855	263,856	612,222
Equipment	166,181	182,700	258,470	229,697	424,651	412,397
Total	13,392,957	13,417,765	3,803,549	3,747,866	17,196,506	17,165,631

The activity in governmental capital assets included more work completed on the Community Resource Center (CRC) exterior renovation, vehicle purchases, and the Gateway Monument.

Business-type activities relate to capital assets in the Village's water system. There was a vehicle addition during the fiscal year and current year depreciation was recorded.

Debt Outstanding

The Village created Special Service Area #1 to provide for infrastructure improvements in the Town Center Development. Bonds dated December 20, 2007, were issued in the amount of \$3,540,000 and are secured solely from special service area taxes levied on the benefited properties. These bonds meet the definition of no commitment debt contained in GASB Statement No. 6 and, therefore, are not recorded as a liability in the Village's financial statements.

In April 2015, the Village issued \$4,930,000 in General Obligation (Alternate Revenue Source) Series 2015 bonds for the renovation of the police station building (\$3,140,000) from governmental activities, the partial refunding of the old Series 2008 bonds (\$1,430,000) from governmental activities, and the re-painting of one of the Village's three water towers (\$360,000) from business-type activities. The bonds will be retired by December 2034, and the remaining balance outstanding on April 30, 2022, is \$3,670,000.

VILLAGE OF WILLOWBROOK, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

On May 1, 2019, the Village issued a \$2,000,000 developer note as an incentive to offset improvements made in the business district. The note is payable annually over a maximum 20-year period solely by business district sales taxes generated by specific businesses in the district. The remaining balance outstanding on April 30, 2022, is \$1,793,563.

The Village became home rule in April 2019 and is no longer subject to a legal debt limit. Further information on the Village's debt is in the notes to the financial statements (see pages 31-35).

Economic Factors

The Village is dependent on several sources of intergovernmental, or shared state revenue sources, to finance general operations. Although the Village completed the fiscal year in a better position than anticipated, economic conditions remain uncertain due to the long-term effects of COVID-19 pandemic, inflation, and a possible recession of the market. Safeguarding existing revenue sources and focusing on the best means of financing projects continues to be a priority for the Village Board.

The Village continues to closely monitor its sales tax receipts and is fortunate that the sales tax base has remained stable and even grown slightly as other communities have experienced declines. Revenues generated from the Town Center Development and Willows shopping center, including sales taxes and places of eating taxes, have contributed to this. The overall value of real property remains strong, as does the overall wealth of the Village in terms of per capita income.

CONTACTING THE VILLAGE'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, customers, investors, and creditors with a general overview of the Village's finances and to demonstrate the Village's accountability for the money it receives. Questions regarding this report or requests for additional information should be directed to:

Sean Halloran
Village Administrator
Village of Willowbrook
835 Midway Drive
Willowbrook, IL 60527

BASIC FINANCIAL STATEMENT

VILLAGE OF WILLOWBROOK, ILLINOIS

STATEMENT OF NET POSITION

April 30, 2022

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 11,724,828	\$ 2,092,497	\$ 13,817,325
Receivables (net of allowances for uncollectibles)			
Property taxes	207,890	-	207,890
Utility tax	115,144	-	115,144
Other taxes	1,061,888	-	1,061,888
Accounts, net	1,810,395	510,092	2,320,487
Franchise fee	38,870	-	38,870
Fines	9,900	-	9,900
Intergovernmental	1,282,517	-	1,282,517
Insurance deposit	764,794	-	764,794
Prepaid items	165,460	-	165,460
Inventories	4,184	-	4,184
Net pension asset - IMRF	325,725	67,948	393,673
Net pension asset - SLEP	456,379	-	456,379
Due from custodial fund	255,293	-	255,293
Due from pension trust fund	958,195	-	958,195
Capital assets			
Nondepreciable	1,422,593	-	1,422,593
Depreciable (net of accumulated depreciation)	11,995,172	3,747,866	15,743,038
Total assets	<u>32,599,227</u>	<u>6,418,403</u>	<u>39,017,630</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension items - IMRF	274,220	57,204	331,424
Pension items - Police Pension	5,535,269	-	5,535,269
Unamortized loss on refunding	71,989	-	71,989
Total deferred outflows of resources	<u>5,881,478</u>	<u>57,204</u>	<u>5,938,682</u>
Total assets and deferred outflows of resources	<u>38,480,705</u>	<u>6,475,607</u>	<u>44,956,312</u>
LIABILITIES			
Accounts payable	701,002	344,999	1,046,001
Deposits payable	190,616	13,937	204,553
Accrued payroll	161,323	7,514	168,837
Accrued interest	33,007	6,305	39,312
Unearned revenue	631,245	-	631,245
Long-term liabilities			
Due within one year	316,448	54,410	370,858
Due in more than one year	18,779,246	942,207	19,721,453
Total liabilities	<u>20,812,887</u>	<u>1,369,372</u>	<u>22,182,259</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred property taxes	207,890	-	207,890
Pension items - IMRF	1,450,277	302,535	1,752,812
Pension items - SLEP	206,110	-	206,110
Pension items - Police Pension	856,119	-	856,119
Total deferred inflows of resources	<u>2,720,396</u>	<u>302,535</u>	<u>3,022,931</u>
Total liabilities and deferred inflows of resources	<u>23,533,283</u>	<u>1,671,907</u>	<u>25,205,190</u>

(This statement is continued on the following page.)

VILLAGE OF WILLOWBROOK, ILLINOIS

STATEMENT OF NET POSITION (Continued)

April 30, 2022

	Governmental Activities	Business-Type Activities	Total
NET POSITION			
Net investment in capital assets	\$ 10,012,122	\$ 2,763,974	\$ 12,776,096
Restricted for			
Highways and streets	894,993	-	894,993
Economic development	2,734,404	-	2,734,404
Special recreation	106,102	-	106,102
Unrestricted	1,199,801	2,039,726	3,239,527
TOTAL NET POSITION			
	<u>\$ 14,947,422</u>	<u>\$ 4,803,700</u>	<u>\$ 19,751,122</u>

See accompanying notes to financial statements.

VILLAGE OF WILLOWBROOK, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended April 30, 2022

FUNCTIONS/PROGRAMS PRIMARY GOVERNMENT	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General government	\$ 2,282,323	\$ 791,471	\$ -	\$ -
Public safety	6,045,991	1,113,733	154,692	-
Highways and streets	2,393,079	6,465	340,445	187,607
Economic development	4,785	-	-	-
Health and welfare	44,163	-	-	-
Culture and recreation	565,699	30,588	-	-
Interest	100,010	-	-	-
Total governmental activities	<u>11,436,050</u>	<u>1,942,257</u>	<u>495,137</u>	<u>187,607</u>
Business-Type Activities				
Water	3,788,893	3,321,673	-	-
Total business-type activities	<u>3,788,893</u>	<u>3,321,673</u>	<u>-</u>	<u>-</u>
TOTAL PRIMARY GOVERNMENT	\$ 15,224,943	\$ 5,263,930	\$ 495,137	\$ 187,607

Net (Expense) Revenue and Change in Net Position			
Primary Government			
Governmental Activities	Business-Type Activities	Total	
\$ (1,490,852)	\$ -	\$ (1,490,852)	
(4,777,566)	-	(4,777,566)	
(1,858,562)	-	(1,858,562)	
(4,785)	-	(4,785)	
(44,163)	-	(44,163)	
(535,111)	-	(535,111)	
(100,010)	-	(100,010)	
	(8,811,049)	-	(8,811,049)
	-	(467,220)	(467,220)
	-	(467,220)	(467,220)
	(8,811,049)	(467,220)	(9,278,269)
 General Revenues			
Taxes			
Property	198,574	-	198,574
Utility	870,877	-	870,877
Places of eating	619,882	-	619,882
Hotel/motel	326,539	-	326,539
Business district	630,963	-	630,963
Home rule sales	2,820,612	-	2,820,612
Other taxes	730,269	-	730,269
Intergovernmental - unrestricted			
Income tax	1,285,866	-	1,285,866
Sales and use tax	5,119,363	-	5,119,363
Replacement tax	3,849	-	3,849
Investment income	8,959	2,057	11,016
Miscellaneous	637,648	8,335	645,983
Transfers	45,918	(45,918)	-
Total	13,299,319	(35,526)	13,263,793
CHANGE IN NET POSITION			
	4,488,270	(502,746)	3,985,524
NET POSITION, MAY 1	10,459,152	5,306,446	15,765,598
NET POSITION, APRIL 30	\$ 14,947,422	\$ 4,803,700	\$ 19,751,122

See accompanying notes to financial statements.

VILLAGE OF WILLOWBROOK, ILLINOIS

GOVERNMENTAL FUNDS

BALANCE SHEET

April 30, 2022

	Route 83/ Plainfield Rd.	Business District Tax	Nonmajor Governmental	Total Governmental
	General			
ASSETS				
Cash and investments	\$ 8,126,230	\$ 2,685,553	\$ 913,045	\$ 11,724,828
Receivables, net of allowances				
Property taxes	207,890	-	-	207,890
Utility tax	115,144	-	-	115,144
Other taxes	919,709	142,179	-	1,061,888
Accounts	1,810,395	-	-	1,810,395
Franchise fee	38,870	-	-	38,870
Fines	9,900	-	-	9,900
Intergovernmental	1,253,860	-	28,657	1,282,517
Insurance deposit	764,794	-	-	764,794
Prepaid items	165,460	-	-	165,460
Inventories	4,184	-	-	4,184
Due from custodial fund	255,293	-	-	255,293
Due from pension trust fund	958,195	-	-	958,195
TOTAL ASSETS	\$ 14,629,924	\$ 2,827,732	\$ 941,702	\$ 18,399,358
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 561,312	\$ 93,328	\$ 46,362	\$ 701,002
Deposits payable	190,616	-	-	190,616
Accrued payroll	161,323	-	-	161,323
Unearned revenue	631,245	-	-	631,245
Total liabilities	1,544,496	93,328	46,362	1,684,186
DEFERRED INFLOWS OF RESOURCES				
Unavailable property taxes	207,890	-	-	207,890
Unavailable revenue	1,623,341	-	-	1,623,341
Total deferred inflows of resources	1,831,231	-	-	1,831,231
Total liabilities and deferred inflows of resources	3,375,727	93,328	46,362	3,515,417
FUND BALANCES				
Nonspendable				
Prepaid items	165,460	-	-	165,460
Inventories	4,184	-	-	4,184
Restricted				
Highway and street maintenance	-	-	894,993	894,993
Economic development	-	2,734,404	-	2,734,404
Special recreation	106,102	-	-	106,102
Unrestricted				
Assigned				
Debt service	-	-	11	11
Capital outlay	-	-	336	336
Unassigned	10,978,451	-	-	10,978,451
Total fund balances	11,254,197	2,734,404	895,340	14,883,941
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 14,629,924	\$ 2,827,732	\$ 941,702	\$ 18,399,358

See accompanying notes to financial statements.

VILLAGE OF WILLOWSBROOK, ILLINOIS

**RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION**

April 30, 2022

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 14,883,941
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	13,417,765
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds	
General Obligation Alternative Revenue Bonds	(3,375,315)
Developer Note	(1,793,563)
Unamortized premiums/discounts on bonds are reported as liabilities on the statement of net position	(102,316)
Unamortized loss on refundings are not due and payable in the current period and, therefore, are not reported in the governmental funds	71,989
Accrued interest on long-term liabilities is shown as a liability on the statement of net position	(33,007)
Compensated absences are not due and payable in the current period and, therefore, are not reported in governmental funds	(406,756)
Severance payable are not due and payable in the current period and, therefore, are not reported in governmental funds	(78,241)
Net pension asset for the following is shown as an asset on the statement of net position	
Illinois Municipal Retirement Fund	
Sheriff's Law Enforcement Personnel Fund	782,104
Net pension liability for the following is shown as a liability on the statement of net position	
Police Pension	(12,314,845)
Differences between expected and actual experiences, assumption changes, net differences between projected and actual earnings are recognized as deferred outflows of resources and deferred inflows of resources on the statement of net position	
Illinois Municipal Retirement Fund and	
Sheriff's Law Enforcement Personnel Fund	(1,382,167)
Police Pension	4,679,150
The total OPEB liability is not due and payable in the current period and, therefore, are not reported in the governmental funds	(1,024,658)
Certain revenues are deferred at the fund level on the modified accrual basis of accounting but not at the entity-wide level	1,623,341
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 14,947,422</u></u>

See accompanying notes to financial statements.

VILLAGE OF WILLOWBROOK, ILLINOIS

GOVERNMENTAL FUNDS

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES**

For the Year Ended April 30, 2022

	General	Business District Tax	Route 83/ Plainfield Rd. Nonmajor Governmental	Total Governmental
REVENUES				
Taxes	\$ 5,566,752	\$ 630,963	\$ -	\$ 6,197,715
Intergovernmental	6,551,730	-	528,052	7,079,782
Licenses and permits	562,129	-	-	562,129
Charges for services	145,783	-	-	145,783
Fines	1,091,482	-	-	1,091,482
Investment income	7,798	-	1,161	8,959
Miscellaneous	465,254	-	-	465,254
 Total revenues	 14,390,928	 630,963	 529,213	 15,551,104
EXPENDITURES				
Current				
General government	2,493,329	-	66,296	2,559,625
Public safety	6,211,413	-	-	6,211,413
Highways and streets	1,962,358	-	489,305	2,451,663
Economic development	-	4,785	-	4,785
Health and welfare	44,163	-	-	44,163
Culture and recreation	551,966	-	-	551,966
Debt service				
Principal retirement	-	64,698	223,171	287,869
Interest and fiscal charges	-	-	103,831	103,831
 Total expenditures	 11,263,229	 69,483	 882,603	 12,215,315
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	3,127,699	561,480	(353,390)	3,335,789
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	374,584	374,584
Transfers (out)	(328,666)	-	-	(328,666)
 Total other financing sources (uses)	 (328,666)	 -	 374,584	 45,918
NET CHANGE IN FUND BALANCES				
	2,799,033	561,480	21,194	3,381,707
FUND BALANCES, MAY 1				
	8,455,164	2,172,924	874,146	11,502,234
FUND BALANCES, APRIL 30				
	\$ 11,254,197	\$ 2,734,404	\$ 895,340	\$ 14,883,941

See accompanying notes to financial statements.

VILLAGE OF WILLOWSBROOK, ILLINOIS

**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES**

For the Year Ended April 30, 2022

NET CHANGE IN FUND BALANCES -	
TOTAL GOVERNMENTAL FUNDS	\$ 3,381,707
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures; however, they are capitalized and depreciated in the statement of activities	610,357
Certain revenues are deferred in governmental funds but not in governmental activities	327,298
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported in governmental funds	
Amortization of bond premium	7,870
Change in loss on refunding	(5,537)
The repayment and refunding of the principal portion long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities	
Principal repaid	287,869
The decrease in accrued interest payable is shown as a reduction to expense on the statement of activities	1,488
Some expenses in the statement of activities (e.g., depreciation and amortization) do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	
Depreciation	(585,549)
The change in the compensated absences liability is an expense on the statement of activities	32,598
The change in the severance payable liability is an expense on the statement of activities	39,723
The change in net other postemployment benefits obligations are reported only in the statement of activities	370,101
The change in the net pension liabilities and assets are reported only in the statement of activities	
Illinois Municipal Retirement Fund and	1,473,472
Sheriff's Law Enforcement Personnel Fund	(6,325,964)
Police Pension	
The change in deferred inflows and outflows of resources is reported only in the statement of activities	
Illinois Municipal Retirement Fund and	(1,132,227)
Sheriff's Law Enforcement Personnel Fund	6,005,064
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 4,488,270</u>

See accompanying notes to financial statements.

VILLAGE OF WILLOWBROOK, ILLINOIS

PROPRIETARY FUNDS

STATEMENT OF NET POSITION

April 30, 2022

	<u>Enterprise</u> <u>Water</u>
CURRENT ASSETS	
Cash and investments	\$ 2,092,497
Receivables	
Accounts, net	<u>510,092</u>
Total current assets	<u>2,602,589</u>
NONCURRENT ASSETS	
Net pension asset - IMRF	67,948
Capital assets	
Capital assets being depreciated	10,329,493
Accumulated depreciation	<u>(6,581,627)</u>
Total noncurrent assets	<u>3,815,814</u>
Total assets	<u>6,418,403</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension items - IMRF	<u>57,204</u>
Total deferred outflows of resources	<u>57,204</u>
Total assets and deferred outflows of resources	<u>6,475,607</u>
CURRENT LIABILITIES	
Accounts payable	344,999
Accrued wages payable	7,514
Deposits payable	13,937
Interest payable	6,305
Compensated absences - current	1,273
Bonds payable - current	11,314
Loans payable - current	<u>41,823</u>
Total current liabilities	<u>427,165</u>
LONG-TERM LIABILITIES	
Compensated absences	11,452
Bonds payable	283,371
Loans payable	<u>647,384</u>
Total long-term liabilities	<u>942,207</u>
Total liabilities	<u>1,369,372</u>
DEFERRED INFLOWS OF RESOURCES	
Pension items - IMRF	<u>302,535</u>
Total deferred outflows of resources	<u>302,535</u>
Total liabilities and deferred inflows of resources	<u>1,671,907</u>
NET POSITION	
Net investment in capital assets	2,763,974
Unrestricted	<u>2,039,726</u>
TOTAL NET POSITION	<u>\$ 4,803,700</u>

See accompanying notes to financial statements.

VILLAGE OF WILLOWSBROOK, ILLINOIS

PROPRIETARY FUNDS

**STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION**

For the Year Ended April 30, 2022

	Enterprise Water
OPERATING REVENUES	
Charges for services	<u>\$ 3,321,673</u>
Total operating revenues	<u>3,321,673</u>
OPERATING EXPENSES	
Administration	492,552
Operations	3,002,547
Depreciation	<u>271,516</u>
Total operating expenses	<u>3,766,615</u>
OPERATING INCOME (LOSS)	<u>(444,942)</u>
NON-OPERATING REVENUES (EXPENSES)	
Investment income	2,057
Water connection fees	3,300
Miscellaneous income	5,035
Interest expense	<u>(22,278)</u>
Total non-operating revenues (expenses)	<u>(11,886)</u>
NET INCOME (LOSS) BEFORE TRANSFERS	<u>(456,828)</u>
TRANSFERS	
Transfers (out)	<u>(45,918)</u>
Total transfers	<u>(45,918)</u>
CHANGE IN NET POSITION	<u>(502,746)</u>
NET POSITION, MAY 1	<u>5,306,446</u>
NET POSITION, APRIL 30	<u>\$ 4,803,700</u>

See accompanying notes to financial statements.

VILLAGE OF WILLOWSBROOK, ILLINOIS

PROPRIETARY FUNDS

STATEMENT OF CASH FLOWS

For the Year Ended April 30, 2022

	Enterprise Water
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 3,350,867
Payments to suppliers	(3,000,361)
Payments to employees	<u>(359,549)</u>
Net cash from operating activities	<u>(9,043)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers (out)	<u>(45,918)</u>
Net cash from noncapital financing activities	<u>(45,918)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Capital assets purchased	(215,833)
IEPA loan principal payments	(41,055)
IEPA loan interest payments	(13,393)
Bond principal payments	(11,829)
Bond interest payments	<u>(8,964)</u>
Net cash from capital and related financing activities	<u>(291,074)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	<u>2,057</u>
Net cash from investing activities	<u>2,057</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(343,978)
CASH AND CASH EQUIVALENTS, MAY 1	<u>2,436,475</u>
CASH AND CASH EQUIVALENTS, APRIL 30	<u>\$ 2,092,497</u>

(This statement is continued on the following page.)

VILLAGE OF WILLOWBROOK, ILLINOIS

PROPRIETARY FUNDS

STATEMENT OF CASH FLOWS (Continued)

For the Year Ended April 30, 2022

	Enterprise Water
RECONCILIATION OF OPERATING INCOME (LOSS)	
TO NET CASH FLOWS FROM	
OPERATING ACTIVITIES	
Operating income (loss)	\$ (444,942)
Adjustments to reconcile operating income (loss)	
to net cash from operating activities	
Depreciation and amortization	271,516
Water connection fees	3,300
Miscellaneous income	5,035
Changes in assets and liabilities	
Receivables	20,859
Prepaid expenses	214
Pension items - IMRF	225,149
Accounts payable	140,447
Accrued payroll	(115)
Deposits payable	(2,763)
Compensated absences	3,222
Net pension liability	<u>(230,965)</u>
NET CASH FROM OPERATING ACTIVITIES	
	<u><u>\$ (9,043)</u></u>

See accompanying notes to financial statements.

VILLAGE OF WILLOWSBROOK, ILLINOIS

STATEMENT OF FIDUCIARY NET POSITION

April 30, 2022

	Police Pension Trust Fund	SSA #1 Bond and Interest - Custodial Fund
ASSETS		
Cash and cash equivalents	\$ 974,070	\$ 280,497
Investments		
U.S. agency obligations	5,782,416	-
U.S. Treasury obligations	1,131,992	-
Corporate bonds	1,722,009	-
State and local obligations	1,729,427	-
Negotiable certificates of deposit	366,031	-
Equity mutual funds	15,637,166	-
Receivables		
Accrued interest	81,789	-
Property taxes	-	326,669
Prepaid expenses	530	
	<hr/>	<hr/>
Total assets	27,425,430	607,166
LIABILITIES		
Accounts payable	6,783	-
Due to municipality	<hr/>	<hr/>
	958,195	255,293
	<hr/>	<hr/>
Total liabilities	964,978	255,293
DEFERRED INFLOWS OF RESOURCES		
Deferred revenue	<hr/>	<hr/>
	-	326,669
	<hr/>	<hr/>
Total deferred inflows of resources	-	326,669
	<hr/>	<hr/>
Total liabilities and deferred inflows of resources	964,978	581,962
	<hr/>	<hr/>
NET POSITION		
Restricted		
Pension benefits	26,460,452	-
Debt service	<hr/>	<hr/>
	-	25,204
	<hr/>	<hr/>
TOTAL NET POSITION	<hr/>	<hr/>
	\$ 26,460,452	\$ 25,204

See accompanying notes to financial statements.

VILLAGE OF WILLOWSBROOK, ILLINOIS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

For the Year Ended April 30, 2022

	Police Pension Trust Fund	SSA #1 Bond and Interest - Custodial Fund
ADDITIONS		
Contributions		
Employer contributions	\$ 1,190,991	\$ -
Employee contributions	298,299	-
Taxes		
Property	-	323,801
Investment income	-	128
	<hr/>	<hr/>
Total contributions	1,489,290	323,929
Investment income		
Net depreciation in fair value of investments	(3,466,915)	-
Interest	1,407,295	-
	<hr/>	<hr/>
Total investment income	(2,059,620)	-
Less investment expense	(39,294)	-
	<hr/>	<hr/>
Net investment income	(2,098,914)	-
	<hr/>	<hr/>
Total additions	(609,624)	323,929
DEDUCTIONS		
Benefits and refunds	1,772,461	-
Administration	21,218	-
Debt service		
Principal retirement	-	190,000
Interest and fiscal charges	-	130,585
	<hr/>	<hr/>
Total deductions	1,793,679	320,585
NET INCREASE (DECREASE)	(2,403,303)	3,344
NET POSITION		
May 1	<hr/>	<hr/>
	28,863,755	21,860
April 30	<hr/>	<hr/>
	\$ 26,460,452	\$ 25,204

See accompanying notes to financial statements.

VILLAGE OF WILLOWBROOK, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

April 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Village of Willowbrook, Illinois (the Village) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Village's accounting policies are described below.

a. Reporting Entity

The Village is a municipal corporation governed by an elected board. As required by GAAP, these financial statements present the Village (the primary government). The Police Pension Fund has been included as a fiduciary component unit reported as a Pension Trust Fund. The Police Pension Fund functions for the benefit of the Village's sworn police employees and is governed by a five-member pension board. Two members appointed by the Mayor, one elected pension beneficiary and two elected police officers constitute the pension board. The Village and the Police Pension Fund participants are obligated to fund all the Police Pension Fund costs based upon actuarial valuations, including administrative costs. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of the contribution levels. Accordingly, the Police Pension Fund is fiscally dependent on the Village. Separate financial statements are not available for the Police Pension Fund.

b. Fund Accounting

The accounts of the Village are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements.

Funds are classified into the following categories: governmental, proprietary and fiduciary.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Fund Accounting (Continued)

Governmental funds are used to account for all or most of the Village's general activities and includes the collection and disbursement of restricted, committed or assigned monies (special revenue funds) and the funds restricted, committed or assigned for the acquisition or construction of capital assets (capital projects funds) and the funds restricted, committed or assigned for the servicing of long-term debt (debt service funds). The General Fund is used to account for all activities of the general government not accounted for in some other fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the Village (internal service funds). The Village has no internal service funds.

Fiduciary funds are used to account for fiduciary activities (e.g., assets held on behalf of outside parties, including other governments). The Village utilizes a pension trust fund which is generally used to account for assets that the Village holds in a fiduciary capacity. The Village utilizes custodial funds to account for funds received and restricted for debt service on the special service area (noncommitment) debt.

c. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Village. The effect of material interfund activity has been eliminated from these statements. Interfund services provided and used are not eliminated on these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and (2) grants and standard revenues that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Government-Wide and Fund Financial Statements (Continued)

The Village reports the following major governmental funds:

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

The Route 83/Plainfield Road Business District Tax Fund, a special revenue fund accounts for a retailers' occupation tax and a service occupation tax restricted to be used for the planning, execution and implementation of the business district plan.

The Village reports the following major proprietary fund:

The Water Fund accounts for the activities of the water utility.

The Village reports the following fiduciary funds:

The Village reports a pension trust fund as a fiduciary fund to account for the Police Pension Fund. Custodial funds (Special Service Area #1) are used to account for special service area collection of taxes from benefited property owners for payment to the bondholders where the Village is acting in only an agent capacity.

d. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Operating revenues/expenses include all revenues/expenses directly related to providing water services. Incidental revenues/expenses are reported as non-operating.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Village considers revenues to be available as they are collected within 60 days of the end of the current fiscal period except for sales tax and telecommunication taxes which are 90 days. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures are recorded only when payment is due.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

Property taxes, sales taxes, franchise taxes, utility taxes, licenses, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Village.

The Village reports unearned/unavailable/deferred revenue on its financial statements. Unavailable/deferred revenues arise when a potential revenue does not meet both the measurable and available or earned criteria for recognition in the current period. Unearned revenues arise when resources are received by the Village before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Village has a legal claim to the resources, the unearned/unavailable/deferred revenue is removed from the financial statements and revenue is recognized.

e. Cash and Investments

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Village's proprietary funds consider all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

Investments

Investments with a maturity of less than one year when purchased, non-negotiable certificates of deposit and other nonparticipating investments are stated at cost or amortized cost. Investments with a maturity greater than one year when purchased and all investments of the pension trust funds are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

f. Interfund Receivables/Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f. Interfund Receivables/Payables (Continued)

between funds are reported as “due to/from other funds.” Advances between funds, if any, when reported in the fund financial statements, are offset by nonspendable fund balance in applicable governmental funds fund financial statements to indicate that they are not available for appropriation and are not expendable available financial resources.

g. Inventories

Inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental inventories, if any, are recorded as expenditures when consumed rather than when purchased.

h. Prepaid Items/Expenses

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid items/expenses using the consumption method.

i. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), on a prospective basis, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Village as assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlay for capital assets and improvements are capitalized as projects are constructed. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Land improvements	15-20
Buildings	20-45
Vehicles and automotive equipment	6-15
Other equipment	5-30
Streets/storm sewers	40-45
Distribution systems	6-45

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j. Compensated Absences

In the fund financial statements, vested or accumulated employee leave balances (vacation, sick and compensatory time) are reported as an expenditure and a fund liability of the governmental fund that will pay it once retirement or separation has occurred (i.e., the liability has matured). Vested or accumulated employee leave balances (vacation, sick and compensatory time) of proprietary funds and in the government-wide financial statements is recorded as an expense and liability of those funds as the benefits accrue to employees.

k. Long-Term Obligations

In the government-wide financial statements and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund financial statements. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

l. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

m. Fund Balance/Net Position

Governmental funds equity is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed, assigned or unassigned. Nonspendable fund balance is reported for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities. Committed fund balance is constrained by formal actions of the Village Board of Trustees, which is considered the Village's highest level of decision-making authority. Formal actions include ordinances approved by the Village Board of Trustees. Assigned fund balance represents amounts constrained by the Village's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the Village Administrator through the approved fund balance policy of the Village. Any residual fund balance of the General Corporate Fund and any deficits in other funds, if any, is reported as unassigned.

The Village's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending the Village considers committed funds to be expended first followed by assigned and then unassigned funds.

In the government-wide and proprietary fund financial statements, restricted net positions are legally restricted by outside parties for a specific purpose. None of the restricted net position or restricted fund balance results from enabling legislation adopted by the Village. Net investment in capital assets represents the Village's investment in the book value of capital assets, less any outstanding debt that was issued to construct or acquire the capital asset. Unrestricted net position consists of net positions that do not meet the definition of restricted or net investment in capital assets.

n. Interfund Transactions

Interfund services transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except interfund services transactions and reimbursements, are reported as transfers.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

o. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities and deferred inflows and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

p. Postponement of Implementation of Certain Authoritative Guidance

In accordance with the provisions of GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, the Village has delayed the implementation of GASB Statement No. 87, *Leases*, to April 30, 2023.

2. DEPOSITS AND INVESTMENTS

The Village and pension funds categorize the fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The Village maintains a cash and investment pool that is available for use by all funds, except the pension trust fund. Each fund's portion of this pool is displayed on the financial statements as "cash and investments." In addition, investments are separately held by several of the Village's funds. The deposits and investments of the pension trust fund are held separately from those of other funds.

Permitted Deposits and Investments - The Village's investment policy allows for deposits/investments in any type of security allowed for in Illinois statutes, including insured commercial banks, obligations of the U.S. Treasury and U.S. agencies, short-term obligations of corporations organized in the United States subject to various limitations, The Illinois Funds and Illinois Metropolitan Investment Fund (IMET).

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

The Illinois Public Treasurers' Investment Pool, known as The Illinois Funds, operates as a qualified external investment pool in accordance with the criteria established in GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, and thus, reports all investments at amortized cost rather than fair value. The investment in The Illinois Funds by participants is also reported at amortized cost. The Illinois Funds does not have any limitations or restrictions on participant withdrawals. The Illinois Treasurer's Office issues a separate financial report for The Illinois Funds which may be obtained by contacting the Administrative Office at Illinois Business Center, 400 West Monroe Street, Suite 401, Springfield, Illinois 62704.

a. Deposits

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank failure, the Village's deposits may not be returned to it. To guard against custodial credit risk for deposits with financial institutions, the Village's investment policy requires that deposits with financial institutions in excess of FDIC be collateralized with collateral in an amount of 105% of the uninsured deposits with the collateral held by a third party acting as the agent of the Village.

b. Investments

Interest rate risk is the risk that change in interest rates will adversely affect the fair market value of an investment. In accordance with its investment policy, the Village limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed within a five-year period. The investment policy limits the maximum maturity lengths of investments to five years from date of purchase.

The Village limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in securities issued by agencies of the United States Government that are implicitly guaranteed by the United States Government. However, the Village's investment policy does not specifically limit the Village to these types of investments.

Concentration of credit risk is the risk that the Village has a high percentage of their investments invested in one type of investment. In order to limit its exposure to concentration of credit risk, the Village's investment policy requires diversification of the portfolio but does not contain specific targets/limitations. At April 30, 2022, the Village had greater than 5% of its overall portfolio invested in The Illinois Funds.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

b. Investments (Continued)

For an investment, custodial risk is the risk that, in the event of the failure of the counterparty, the Village will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Village limits its exposure to custodial credit risk by utilizing an independent, third party institution, selected by the Village, to act as custodian for its securities and collateral. In addition, all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis. The Illinois Funds are not subject to custodial credit risk.

The Village investment policy does not prohibit the investment in derivatives; however, the Village did not invest funds in derivatives during the fiscal year.

3. RECEIVABLES

a. Property Taxes

Property taxes for 2021 attach as an enforceable lien on January 1, 2021, on property values assessed as of the same date. Taxes are levied by December of the current year (by passage of a Tax Levy Ordinance). Tax bills are prepared by DuPage County and issued on or about May 1, 2022 and August 1, 2022, and are payable in two installments, on or about June 1, 2022 and September 1, 2022. Property taxes which have been levied but are not due before the end of the fiscal year are recorded as receivable. The entire receivable is offset by deferred revenue as they are intended to finance the subsequent fiscal year. The allowance for uncollectible taxes has been stated at 1% of the tax levy, to reflect actual collection experience.

The 2022 tax levy, which attached as an enforceable lien on property as of January 1, 2022, has not been recorded as a receivable as of April 30, 2022, as the tax has not been levied by the Village and will not be levied until December 2022.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

3. RECEIVABLES (Continued)

b. Due From Other Governments

The following receivables are included in other taxes receivable on the statement of net position.

GOVERNMENTAL ACTIVITIES

Amusement tax	\$ 5,760
Places of eating tax	61,093
Water tax	119,376
Local gas tax	27,532
Self-storage tax	20,102
Hotel/motel tax	28,001
Home rule sales tax	657,845
Business district tax	<u>142,179</u>
 TOTAL GOVERNMENTAL ACTIVITIES	 <u>\$ 1,061,888</u>

The following receivables are included in accounts receivable, net on the statement of net position.

GOVERNMENTAL ACTIVITIES

IRMA excess surplus	\$ 1,762,630
Parking/compliance ticket	11,500
False alarm	810
Other, net	<u>35,455</u>
 TOTAL GOVERNMENTAL ACTIVITIES	 <u>\$ 1,810,395</u>

The following receivables are included in intergovernmental receivables on the statement of net position.

GOVERNMENTAL ACTIVITIES

Sales tax	\$ 1,225,917
Grants	5,128
Video gaming tax	22,815
Motor fuel tax	<u>28,657</u>
 TOTAL GOVERNMENTAL ACTIVITIES	 <u>\$ 1,282,517</u>

VILLAGE OF WILLOWBROOK, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS

Capital asset activity for the year ended April 30, 2022 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 1,339,247	\$ -	\$ -	\$ 1,339,247
Construction in progress	20,900	62,446	-	83,346
Total capital assets not being depreciated	<u>1,360,147</u>	<u>62,446</u>	-	<u>1,422,593</u>
Capital assets being depreciated				
Land improvements	1,753,449	86,130	-	1,839,579
Buildings	11,574,939	-	-	11,574,939
Automotive equipment	880,051	398,361	195,291	1,083,121
Other equipment	704,534	63,420	94,054	673,900
Streets	1,934,404	-	-	1,934,404
Storm sewers	686,261	-	-	686,261
Total capital assets being depreciated	<u>17,533,638</u>	<u>547,911</u>	<u>289,345</u>	<u>17,792,204</u>
Less accumulated depreciation for				
Land improvements	639,392	88,022	-	727,414
Buildings	2,613,084	256,615	-	2,869,699
Automotive equipment	672,645	130,400	195,291	607,754
Other equipment	538,353	46,901	94,054	491,200
Streets	686,601	48,360	-	734,961
Storm sewers	350,753	15,251	-	366,004
Total accumulated depreciation	<u>5,500,828</u>	<u>585,549</u>	<u>289,345</u>	<u>5,797,032</u>
Total capital assets being depreciated, net	<u>12,032,810</u>	<u>(37,638)</u>	-	<u>11,995,172</u>
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 13,392,957	\$ 24,808	\$ -	\$ 13,417,765

VILLAGE OF WILLOWBROOK, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

	Beginning Balances	Increases	Decreases	Ending Balances
BUSINESS-TYPE ACTIVITIES				
Capital assets being depreciated				
Buildings	\$ 3,330,333	\$ 19,200	\$ -	\$ 3,349,533
Distribution systems	5,636,730	92,534	-	5,729,264
Machinery and equipment	857,198	-	-	857,198
Vehicles	289,399	104,099	-	393,498
Total capital assets being depreciated	<u>10,113,660</u>	<u>215,833</u>	-	<u>10,329,493</u>
Less accumulated depreciation for				
Buildings	1,542,748	96,236	-	1,638,984
Distribution systems	3,935,686	122,813	-	4,058,499
Machinery and equipment	598,728	28,773	-	627,501
Vehicles	232,949	23,694	-	256,643
Total accumulated depreciation	<u>6,310,111</u>	<u>271,516</u>	-	<u>6,581,627</u>
Total capital assets being depreciated, net	<u>3,803,549</u>	<u>(55,683)</u>	-	<u>3,747,866</u>
BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS, NET	<u>\$ 3,803,549</u>	<u>\$ (55,683)</u>	-	<u>\$ 3,747,866</u>
Depreciation expense was charged to functions/programs of the primary government as follows:				
GOVERNMENTAL ACTIVITIES				
General government			\$ 149,370	
Public safety			207,329	
Highways and streets			135,157	
Culture and recreation			<u>93,693</u>	
TOTAL DEPRECIATION EXPENSE -				
GOVERNMENTAL ACTIVITIES			<u>\$ 585,549</u>	

VILLAGE OF WILLOWBROOK, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT

A summary of changes in long-term debt of the Village for the year ended April 30, 2022 is as follows:

a. Governmental Activities Long-Term Debt

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements/ Refunding	Balances April 30	Current Portion
General Obligation Alternate Revenue Source Bonds	Debt Service	\$ 3,598,486	\$ -	\$ 223,171	\$ 3,375,315	\$ 223,686
Unamortized bond premium		110,186	-	7,870	102,316	-
Developer note	Business District Tax	1,858,261	-	64,698	1,793,563	-
Compensated absences	General	439,354	11,337	43,935	406,756	40,676
Severance	General	117,964	17,706	57,429	78,241	-
Total OPEB liability	General	1,394,759	-	370,101	1,024,658	52,086
Net pension liability - IMRF*	General	984,990	-	984,990	-	-
Net pension liability - Police	General	5,988,881	6,325,964	-	12,314,845	-
TOTAL GOVERNMENTAL LONG-TERM DEBT		\$ 14,492,881	\$ 6,355,007	\$ 1,752,194	\$ 19,095,694	\$ 316,448

*As of April 30, 2022, the net pension liability - IMRF is now a net pension asset.

General Obligation Alternate Revenue Source Bonds

The Village issued 2015 General Obligation Alternate Revenue Source Bonds, dated April 13, 2015, to fund certain capital projects, including the renovation, rehabilitation and expansion of the Village's police station, and to partially advance refund the Village's outstanding 2008 General Obligation Alternate Revenue Source Bonds. Principal is due each December 30 in annual amounts of \$20,000 to \$335,000 through December 30, 2034. Interest is payable each June 30 and December 30 at 2% to 3%. Interest and principal payments are paid from the Debt Service Fund for the Governmental Activities portion.

VILLAGE OF WILLOWBROOK, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

a. Governmental Activities Long-Term Debt (Continued)

Redevelopment Agreement Note

The Village executed a redevelopment agreement with a developer in September 2018, wherein the Village will reimburse the developer for a portion of project costs in the form a developer note up to a maximum of \$2,000,000 or 20 years or expiration of the business district, whichever comes first. The note in the amount of \$2,000,000 was issued on May 1, 2019. The note is payable solely from the business district's sales taxes attributable to the project by April 30 of each year, based on project-generated business district sales tax collections through the prior December 31. The note does not bear interest and the Village may prepay it at any time.

b. Business-Type Activities Long-Term Debt

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements/ Refunding	Balances April 30	Current Portion
General Obligation Alternate Revenue Source Bonds	Water	\$ 306,514	\$ -	\$ 11,829	\$ 294,685	\$ 11,314
2017 IEPA loan	Water	730,262	-	41,055	689,207	41,823
Compensated absences	Water	9,503	4,172	950	12,725	1,273
Net pension liability - IMRF*	Water	163,017	-	163,017	-	-
TOTAL GOVERNMENTAL LONG-TERM DEBT		\$ 1,209,296	\$ 4,172	\$ 216,851	\$ 996,617	\$ 54,410

*As of April 30, 2022, the net pension liability - IMRF is now a net pension asset.

General Obligation Alternate Revenue Source Bonds

The Village issued 2015 General Obligation Alternate Revenue Source Bonds, dated April 13, 2015, to fund certain capital projects, including the renovation, rehabilitation and expansion of the Village's police station, and to partially advance refund the Village's outstanding 2008 General Obligation Alternate Revenue Source Bonds. Principal is due each December 30 in annual amounts of \$20,000 to \$335,000 through December 30, 2034. Interest is payable each June 30 and December 30 at 2% to 3%. Interest and principal payments for the business-type activities portion are paid from the enterprise (Water) fund.

VILLAGE OF WILLOWBROOK, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

b. Business-Type Activities Long-Term Debt (Continued)

IEPA Loan

In January 2017, the Village borrowed funds, as part of the Public Water Supply Loan Program with the Illinois Environmental Protection Agency (IEPA) to fund the re-painting of the three million gallon potable water standpipe. Principal and interest are payable semiannually on January 31 and July 31 at 1.86%. The loan matures July 31, 2036.

c. Debt Service Requirements to Maturity

Annual debt service requirements to maturity are as follows:

Fiscal Year Ending April 30,	Governmental Activities			Business-Type Activities		
	2015 General Obligation Alternate Revenue Source Bonds			2015 General Obligation Alternate Revenue Source Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2023	\$ 223,686	\$ 99,023	\$ 322,709	\$ 11,314	\$ 8,727	\$ 20,041
2024	228,171	94,549	322,720	11,829	8,501	20,330
2025	237,657	87,704	325,361	12,343	8,146	20,489
2026	243,171	80,574	323,745	11,829	7,776	19,605
2027	252,143	73,279	325,422	12,857	7,421	20,278
2028	261,629	65,715	327,344	13,371	7,035	20,406
2029	251,200	57,866	309,066	28,800	6,634	35,434
2030	260,171	50,330	310,501	29,829	5,770	35,599
2031	269,143	42,525	311,668	30,857	4,875	35,732
2032	273,629	34,450	308,079	31,371	3,950	35,321
2033	282,600	26,241	308,841	32,400	3,009	35,409
2034	291,571	17,763	309,334	33,429	2,037	35,466
2035	300,544	9,014	309,558	34,456	1,036	35,492
TOTAL	\$ 3,375,315	\$ 739,033	\$ 4,114,348	\$ 294,685	\$ 74,917	\$ 369,602

VILLAGE OF WILLOWBROOK, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

c. Debt Service Requirements to Maturity (Continued)

Fiscal Year Ending April 30,	Business-Type Activities		
	2017 IEPA Loan	Principal	Interest
			Total
2023	\$ 41,823	\$ 12,625	\$ 54,448
2024	42,604	11,844	54,448
2025	43,400	11,048	54,448
2026	44,211	10,237	54,448
2027	45,037	9,411	54,448
2028	45,879	8,569	54,448
2029	46,736	7,712	54,448
2030	47,611	6,837	54,448
2031	48,499	5,949	54,448
2032	49,406	5,042	54,448
2033	50,329	4,119	54,448
2034	51,269	3,179	54,448
2035	52,227	2,221	54,448
2036	53,203	1,245	54,448
2037	26,973	251	27,224
TOTAL	\$ 689,207	\$ 100,289	\$ 789,496

d. Legal Debt Margin

Effective April 2019, the Village is a home rule municipality.

Chapter 65, Section 5/8-5-1 Illinois Compiled Statutes governs computation of the legal debt margin.

“The General Assembly may limit by law the amount and require referendum approval of debt to be incurred by home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentages of the assessed value of its taxable property ... (2) if its population is more than 25,000 and less than 500,000 an aggregate of one percent: ... indebtedness which is outstanding on the effective date (July 1, 1971) of this constitution or which is thereafter approved by referendum... shall not be included in the foregoing amounts.”

To date the General Assembly has set no limits for home rule municipalities.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

e. No Commitment Debt - Special Service Area Bonds

The Village created Special Service Area #1 to provide for infrastructure improvements in the Town Center Tax Increment Financing District. Ordinance 07-O-38 authorized the issuance of \$3,540,000 Special Service Area Bonds, dated December 20, 2007. These bonds are payable by a tax levy from the SSA #1 only and are not Village obligations. SSA #1 Bonds outstanding at April 30, 2022 were \$1,735,000. These SSA #1 Bonds are treated as special service area no commitment debt without Village obligation. The Village acts only as an agent for the property owners in collecting property taxes and forwarding payments to the bond paying agent. The bonds are not reflected in long-term debt.

f. Pledged Revenue

The Village has pledged a portion of future income tax revenues and water operating income to repay the remaining principal and interest on the General Obligation Alternate Revenue Source Bonds issued in 2015. Proceeds from the bonds provided financing for certain capital improvements in the Village. The pledged revenues are projected to be sufficient to meet debt service requirements over the life of the bonds. Total principal and interest remaining on the bonds is \$4,483,950, payable through 2035. For the current year, principal and interest paid totaled \$347,450, while total income tax was \$1,285,866 and total water operating loss was \$444,942. The net available water revenue is \$(163,034) at April 30, 2022.

6. INDIVIDUAL FUND DISCLOSURES

Individual interfund transfers during the fiscal year ended April 30, 2022 were as follows:

	Transfers In	Transfers Out
General	\$ -	\$ 328,666
Water	-	45,918
Nonmajor governmental	374,584	-
TOTAL	\$ 374,584	\$ 374,584

Significant interfund transfers are as follows:

- \$326,657 transferred from the General and Water Funds to the Debt Service Fund (nonmajor governmental) to pay the debt service on the Series 2015 Bonds. The transfer will not be repaid.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. INDIVIDUAL FUND DISCLOSURES (Continued)

Individual due to/due from during the fiscal year ended April 30, 2022 were as follows:

	Due To	Due From
General	\$ -	\$ 1,213,488
Police Pension	958,195	-
SSA #1 Bond and Interest	<u>255,293</u>	-
 TOTAL	 <u>\$ 1,213,488</u>	 <u>\$ 1,213,488</u>

Significant due to/due from amounts are as follows:

- \$958,195 due from the Police Pension Fund to the General Fund for benefit payments made on behalf of the pension fund. Amount will be repaid within one year.
- \$255,293 due from the SSA #1 Bond and Interest Fund to the General Fund for bond payment made. Amount will be repaid within one year.

7. COMMITMENTS - DUPAGE WATER COMMISSION

The Village is a customer of the DuPage Water Commission (the Commission) and has executed a water supply contract (the Contract) with the Commission for a term ending in 2024. The Contract provides that the Village pays only the cost of the water actually purchased and delivered beginning May 1, 2015. These variable water costs are subject to adjustment on a continuing basis.

8. RISK MANAGEMENT

The Village is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters and injuries to the Village's employees. These risks along with medical claims for employees and retirees are provided through public entity risk pools. The Village currently reports all its risk management activities in its General Fund. Settled claims have not exceeded the coverages in the current year or two preceding years.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

8. RISK MANAGEMENT (Continued)

a. Intergovernmental Personnel Benefit Cooperative

The Village participates in the Intergovernmental Personnel Benefit Cooperative (IPBC). IPBC is a public entity risk pool established by certain units of local government in Illinois to administer most of the personnel benefit programs (primarily medical, dental and life insurance coverage) offered by these members to their officers and employees and to the officers and employees of certain other governmental, quasi-governmental and nonprofit public service entities.

IPBC receives, processes and pays such claims as may come within the benefit program of each member. Management consists of a board of directors comprised of one appointed representative from each member. The Village does not exercise any control over the activities of IPBC beyond its representation on the Board of Directors.

b. Intergovernmental Risk Management Agency

The Village participates in the Intergovernmental Risk Management Agency (IRMA). IRMA is an organization of municipalities and special districts in Northeastern Illinois that have formed an association under the Illinois Intergovernmental Cooperations Statute to pool their risk management needs. IRMA administers a mix of self-insurance and commercial insurance coverage; property/casualty and workers' compensation claim administration/litigation management services; unemployment claim administration; extensive risk management/loss control consulting and training programs; and a risk information system and financial reporting service for its members.

The Village's payments to IRMA are displayed on the financial statements as expenditures/expenses in appropriate funds. Each member assumes the first \$10,000 of each occurrence and IRMA has a mix of self-insurance and commercial insurance at various amounts above that level.

Each member appoints one delegate, along with an alternate delegate, to represent the member on the Board of Directors. The Village does not exercise any control over the activities of IRMA beyond its representation on the Board of Directors.

Initial contributions are determined each year based on the individual member's eligible revenue as defined in the by-laws of IRMA and experience modification factors based on past member loss experience. Members have a contractual obligation to fund any deficit of IRMA attributable to any membership year during which they were a member. Supplemental contributions may be required to fund these deficits.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. CONTINGENT LIABILITIES

a. Litigation

The Village is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the Village's attorney that resolution of these matters will not have a material adverse effect on the financial condition of the Village.

b. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal Government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Village expects such amounts, if any, to be immaterial.

c. DuPage Water Commission

The Village's water supply agreement with the Commission provides that each customer is liable for its proportionate share of any costs arising from defaults in payment obligations by other customers.

10. DEFINED BENEFIT PENSION PLANS

The Village contributes to three defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system; the Sheriff's Law Enforcement Personnel Fund (SLEP), an agent multiple-employer defined benefit plan, both of which are administered by IMRF, an agent multiple-employer public retirement system; and the Police Pension Plan which is a single-employer pension plan. The benefits, benefit levels, employee contributions and employer contributions for all plans are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly. None of the pension plans issue separate reports on the pension plans. However, IMRF does issue a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained from IMRF, 2211 York Road, Suite 500, Oak Brook, Illinois 60523 or at www.imrf.org.

VILLAGE OF WILLOWBROOK, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

The table below is a summary for all defined benefit pension plans as of and for the year ended April 30, 2022:

	IMRF	SLEP	Police Pension	Total
Net pension liability (asset)	\$ (393,673)	\$ (456,379)	\$ 12,314,845	\$ 11,464,793
Deferred outflows of resources	331,424	-	5,535,269	5,866,693
Deferred inflows of resources	1,752,812	206,110	856,119	2,815,041
Pension expense (income)	48,362	(84,643)	1,511,891	1,475,610

a. Plan Descriptions

Illinois Municipal Retirement Fund and Sheriff's Law Enforcement Personnel

Plan Administration

All employees (other than those covered by SLEP) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members.

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Plan Membership

At December 31, 2021, IMRF and SLEP membership consisted of:

	Illinois Municipal Retirement	Sheriff's Law Enforcement Personnel
Inactive employees or their beneficiaries currently receiving benefits	29	1
Inactive employees entitled to but not yet receiving benefits	15	-
Active employees	16	-
TOTAL	60	1

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund and Sheriff's Law Enforcement Personnel
(Continued)

Benefits Provided

IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011 are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. Employees hired on or after January 1, 2011 are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

SLEP provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, having accumulated at least 20 years of SLEP service and terminating IMRF participation on or after January 1, 1988, may elect to retire at or after age 50 with no early retirement discount penalty. SLEP members meeting these two qualifications are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2.50% of their final rate of earnings, for each year of credited service up to 32 years or 80% of their final rate of earnings. For those SLEP members retiring with less than 20 years of SLEP service, the regular IMRF pension formula applies.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 50 (reduced benefits) or after age 55 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2.50% of their final rate of earnings, for each year of credited service up to 30 years of service to a maximum of 75%.

SLEP also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund and Sheriff's Law Enforcement Personnel
(Continued)

Contributions

Participating members are required to contribute 4.50% and 6.50% of their annual covered salary to IMRF and SLEP, respectively. The Village is required to contribute the remaining amounts necessary to fund IMRF and SLEP as specified by statute. The employer contribution rate for the calendar year ended December 31, 2021, calendar year ended December 31, 2022, and fiscal year ended April 30, 2022 was 24.65%, 20.76% and 23.48% of covered payroll, respectively, for IMRF. The employer contribution rate for the calendar year ended December 31, 2021, calendar year ended December 31, 2022, and fiscal year ended April 30, 2022 was 0.00% of covered payroll for SLEP.

Actuarial Assumptions

The Village's net pension liability was measured as of December 31, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

	Illinois Municipal Retirement	Sheriff's Law Enforcement Personnel
Actuarial valuation date	December 31, 2021	December 31, 2021
Actuarial cost method	Entry-age normal	Entry-age normal
Assumptions		
Inflation	2.25%	2.25%
Salary increases	2.85% to 13.75%	2.85% to 13.75%
Interest rate	7.25%	7.25%
Cost of living adjustments	3.25%	3.25%
Asset valuation method	Fair value	Fair value

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund and Sheriff's Law Enforcement Personnel
(Continued)

Actuarial Assumptions (Continued)

For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2020.

Discount Rate

The discount rate used to measure the total pension liability for IMRF was 7.25% at December 31, 2021 and 2020. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the Village contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments of 7.25% was applied to all periods of projected benefit payments used to determine the total pension liability.

The discount rate used to measure the total pension liability was 7.25% for SLEP at December 31, 2021 and 2020. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the Village contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, SLEP's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

VILLAGE OF WILLOWBROOK, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund and Sheriff's Law Enforcement Personnel
 (Continued)

Changes in the Net Pension Liability (Asset)

Illinois Municipal Retirement Fund

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability(Asset)
BALANCES AT JANUARY 1, 2021	<u>\$ 13,594,400</u>	<u>\$ 12,446,393</u>	<u>\$ 1,148,007</u>
Changes for the period			
Service cost	128,802	-	128,802
Interest	962,484	-	962,484
Difference between expected and actual experience	(87,959)	-	(87,959)
Changes in assumptions	-	-	-
Employer contributions	-	337,540	(337,540)
Employee contributions	-	61,620	(61,620)
Net investment income	-	2,108,231	(2,108,231)
Benefit payments and refunds	(766,325)	(766,325)	-
Other (net transfer)	-	37,616	(37,616)
Net changes	<u>237,002</u>	<u>1,778,682</u>	<u>(1,541,680)</u>
BALANCES AT DECEMBER 31, 2021	<u>\$ 13,831,402</u>	<u>\$ 14,225,075</u>	<u>\$ (393,673)</u>

VILLAGE OF WILLOWBROOK, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund and Sheriff's Law Enforcement Personnel
 (Continued)

Changes in the Net Pension Liability (Asset) (Continued)

Sheriff's Law Enforcement Personnel Fund

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability (Asset)
BALANCES AT JANUARY 1, 2021	<u>\$ 983,666</u>	<u>\$ 1,277,288</u>	<u>\$ (293,622)</u>
Changes for the period			
Service cost	-	-	-
Interest	67,967	-	67,967
Difference between expected and actual experience	14,446	-	14,446
Changes in assumptions	-	-	-
Employer contributions	-	-	-
Employee contributions	-	-	-
Net investment income	-	239,977	(239,977)
Benefit payments and refunds	(92,375)	(92,375)	-
Other (net transfer)	-	5,193	(5,193)
Net changes	<u>(9,962)</u>	<u>152,795</u>	<u>(162,757)</u>
BALANCES AT DECEMBER 31, 2021	<u>\$ 973,704</u>	<u>\$ 1,430,083</u>	<u>\$ (456,379)</u>

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund and Sheriff's Law Enforcement Personnel
(Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

Illinois Municipal Retirement Fund

For the year ended April 30, 2022, the Village recognized pension expense of \$48,362. At April 30, 2022, the Village reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 249,671	\$ 80,222
Changes in assumption	-	33,647
Net difference between projected and actual earnings on pension plan investments	-	1,638,943
Employer contributions after the measurement date	81,753	-
TOTAL	\$ 331,424	\$ 1,752,812

\$81,753 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ending April 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Fiscal Year Ending April 30,</u>	
2023	\$ (185,076)
2024	(656,616)
2025	(417,887)
2026	(243,562)
2027	-
Thereafter	-
TOTAL	\$ (1,503,141)

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund and Sheriff's Law Enforcement Personnel
(Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources (Continued)

Sheriff's Law Enforcement Personnel Fund

For the year ended April 30, 2022, the Village recognized pension income of \$84,643. At April 30, 2022, the Village reported deferred outflows of resources and deferred inflows of resources related to SLEP from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ -
Changes in assumption	-	-
Net difference between projected and actual earnings on pension plan investments	-	206,110
TOTAL	\$ -	\$ 206,110

Amounts reported as deferred outflows of resources and deferred inflows of resources related to SLEP will be recognized in pension expense as follows:

Fiscal Year
Ending
April 30,

2023	\$ (44,661)
2024	(80,697)
2025	(50,646)
2026	(30,106)
2027	-
Thereafter	-
TOTAL	\$ (206,110)

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund and Sheriff's Law Enforcement Personnel
(Continued)

Discount Rate Sensitivity

Illinois Municipal Retirement Fund

The following is a sensitive analysis of the net pension liability (asset) to changes in the discount rate. The table below presents the pension liability (asset) of the Village calculated using the discount rate of 7.25% as well as what the Village's net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 1,098,262	\$ (393,673)	\$ (1,544,265)

Sheriff's Law Enforcement Personnel Fund

The following is a sensitive analysis of the net pension liability (asset) to changes in the discount rate. The table below presents the pension liability (asset) of the Village calculated using the discount rate of 7.25% as well as what the Village's net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ (379,032)	\$ (456,379)	\$ (524,260)

Police Pension Plan

Plan Administration

Police sworn personnel are covered by the Police Pension Plan. Although this is a single-employer pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. The Village accounts for the plan as a pension trust fund.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Plan Administration (Continued)

The plan is governed by a five-member Board of Trustees. Two members of the Board of Trustees are appointed by the Village's Mayor, one member is elected by pension beneficiaries and two members are elected by active police employees.

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Plan Membership

At April 30, 2022, the Police Pension Plan membership consisted of:

Inactive plan members receiving benefits	21
Inactive plan members entitled to benefits but not yet receiving benefits	1
Active plan members	<u>25</u>
 TOTAL	 <u>47</u>

Benefits Provided

The Police Pension Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits. Tier 1 employees (those hired prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least eight years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a police officer who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension and 3% compounded annually thereafter.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (CONTINUED)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Benefits Provided (Continued)

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten or more years of creditable service are entitled to receive an annual retirement benefit equal to the greater of the average monthly salary obtaining by dividing the total salary during the 48 consecutive months of service within the last of 60 months in which the total salary was the highest by the number of months in that period; or the average monthly salary obtained by dividing the total salary of the police officer during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Police officers' salary for pension purposes is capped at \$106,800, plus the lesser of $\frac{1}{2}$ of the annual change in the Consumer Price Index or 3% compounded. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., $\frac{1}{2}\%$ for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% or $\frac{1}{2}$ of the change in the Consumer Price Index for the proceeding calendar year. Benefits and refunds are recorded when due in accordance with the terms of the plan.

Contributions

Employees are required by ILCS to contribute 9.91% of their base salary to the Police Pension Plan. Contributions are recorded when due in accordance with statutory requirements. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. Benefits and refunds are recognized when due and payable in accordance with the terms of the Police Pension Plan. The costs of administering the Police Pension Plan are financed through investment earnings. The Village is required to contribute the remaining amounts necessary to finance the plan as actuarially determined by an enrolled actuary. Effective January 1, 2011, the Village has until the year 2040 to fund 90% of the past service cost for the Police Pension Plan. The Village has chosen a policy to fund 100% of the past service costs by 2040. For the year ended April 30, 2022, the Village's contribution was 35.45% of covered payroll.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Investment Policy

The Police Pension Fund's investment policy authorizes the Police Pension Fund to make deposits/invest in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States Government or agreements to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, investment grade corporate bonds and The Illinois Funds.

The Police Pension Fund may also invest in certain non-U.S. obligations, Illinois municipal corporations, tax anticipation warrants, veteran's loans, obligations of the State of Illinois and its political subdivisions, corporate and Illinois insurance company general and separate accounts, mutual funds and equity securities and real estate investment trusts.

The Police Pension Fund's investment policy in accordance with ILCS establishes the following target allocation across asset classes:

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	40%	1.10%
Large Cap Domestic Equity	42%	6.40%
Small Cap Domestic Equity	12%	8.00%
International Equity	6%	7.00%

ILCS limits the Police Pension Fund's investments in equities, mutual funds and variable annuities to 65%. Securities in any one company should not exceed 5% of the total fund.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Investment Policy (Continued)

The long-term expected rate of return on the Police Pension Fund's investments was determined using an asset allocation study conducted by the Police Pension Fund's investment management consultant in which best estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation of 2.40%) were developed for each major assets class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates or arithmetic real rates of return for each major asset class included in the Police Pension Fund's target asset allocation as of April 30, 2022 are listed in the table above.

Investment Concentrations

There are no significant investments (other than United States Government guaranteed obligations) in any one organization that represent 5% or more of plan net position for the Police Pension Plan. The investment policy does not include any limitations on how much U.S. Treasury or agency securities can be held in the portfolio.

Investment Rate of Return

For the year ended April 30, 2022, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was (7.30)%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Interest Rate Risk

As of April 30, 2022, the Police Pension Fund had the following investment maturities in debt securities:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1-5	6-10	More Than 10
State and local obligations	\$ 1,729,427	\$ 151,168	\$ 592,607	\$ 985,652	\$ -
U.S. Treasury obligations	1,131,992	-	860,414	271,578	-
U.S. agency obligations	5,782,416	408,417	1,794,920	3,579,079	-
Negotiable certificates of deposit	366,031	-	188,555	177,476	-
Corporate bonds	1,722,009	-	1,164,409	557,600	-
TOTAL	\$ 10,731,875	\$ 559,585	\$ 4,600,905	\$ 5,571,385	\$ -

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Interest Rate Risk (Continued)

The Police Pension Fund categorize the fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The Police Pension Fund has the following recurring fair value measurements as of April 30, 2022: the U.S. Treasury obligations and equity mutual funds are valued using quoted prices in active markets for identical assets (Level 1 inputs). The U.S. agency obligations, corporate bonds, state and local obligations and negotiable certificates of deposit are valued using quoted matrix pricing models based on various market and industry inputs (Level 2 inputs).

The Police Pension Fund limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed for expected current cash flows. The Police Pension Fund investment policy targets a modified duration of five years, with a range of one to seven years. It does not limit the maximum length of maturities.

Credit Risk

The Police Pension Fund limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in securities issued by the United States Government and/or its agencies that are implicitly guaranteed by the United States Government. Corporate bond investments must be rated as investment grade by one of the two largest rating services at the time of the purchase and if subsequently downgraded, the corporate bond must be liquidated from the portfolio within 90 days. The U.S. agencies range from AA+ to not rated. The municipal bonds range from AA+ to AA-, corporate bonds range from AAA to BBB, and the negotiable certificates of deposit are not rated.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Custodial Credit Risk

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty for the investment, the Police Pension Fund will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the Police Pension Fund requires that all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by a third party acting as the Police Pension Fund's agent separate from where the investment was purchased. The equity mutual funds are not subject to custodial credit risk.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation performed as of April 30, 2022 using the following actuarial methods and assumptions.

Actuarial valuation date	April 30, 2022
Actuarial cost method	Entry-age normal
Asset valuation method	Fair value
Assumptions	
Inflation	2.25%
Salary increases	3.75% to 7.78%
Investment rate of return	6.75%
Cost of living adjustments	3.25%

Active Mortality follows the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis. 65% of active Members who become disabled are assumed to be in the Line of Duty. 50% of active Member deaths are assumed to be in the Line of Duty. Retiree Mortality follows the L&A Assumption Study for Police 2020. These rates are experience weighted with the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study improved to 2017 using MP-2019 Improvement Rates. These rates are then improved fully generationally using MP-2019 Improvement Rates.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Actuarial Assumptions (Continued)

Disabled Mortality follows the Sex Distinct Raw Rates as developed in the PubS-2010 Study for disabled participants. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis. Spouse Mortality follows the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study for contingent survivors. For all rates not provided there (ages 45 and younger) the PubG-2010 Study for general employees was used. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis.

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that village contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Police Pension Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments of 6.75% was applied to all periods of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the Village calculated using the discount rate of 6.75% as well as what the Village's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.75%) or 1 percentage point higher (7.75%) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Net pension liability	\$ 17,786,918	\$ 12,314,845	\$ 7,847,557

VILLAGE OF WILLOWBROOK, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT			
MAY 1, 2021	<u>\$ 34,852,636</u>	<u>\$ 28,863,755</u>	<u>\$ 5,988,881</u>
Changes for the period			
Service cost	528,626	-	528,626
Interest	2,401,173	-	2,401,173
Difference between expected and actual experience	50,496	-	50,496
Changes in assumptions	2,714,827	-	2,714,827
Changes in benefit terms	-	-	-
Employer contributions	-	1,190,991	(1,190,991)
Employee contributions	-	249,861	(249,861)
Other contributions	-	48,438	(48,438)
Net investment income	-	(2,098,914)	2,098,914
Benefit payments and refunds	(1,772,461)	(1,772,461)	-
Other	-	(21,218)	21,218
Net changes	<u>3,922,661</u>	<u>(2,403,303)</u>	<u>6,325,964</u>
BALANCES AT			
APRIL 30, 2022	<u>\$ 38,775,297</u>	<u>\$ 26,460,452</u>	<u>\$ 12,314,845</u>

The Police Pension Plan's funded ratio was 68.24% as of April 30, 2022.

There were changes in assumptions relating to the discount rate, salary rate increases, mortality rates, retirement rates, termination rates and disability rates.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended April 30, 2022, the Village recognized pension expense of \$1,511,891. At April 30, 2022, the Village reported deferred outflows of resources and deferred inflows of resources related to the Police Pension Fund from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 1,053,653	\$ 856,119
Changes in assumption	3,464,120	-
Net difference between projected and actual earnings on pension plan investments	<u>1,017,496</u>	<u>-</u>
TOTAL	\$ 5,535,269	\$ 856,119

Amounts reported as deferred outflows of resources and deferred inflows of resources related to police pension will be recognized in pension expense as follows:

<u>Year Ending April 30,</u>	
2023	\$ 928,506
2024	868,073
2025	576,744
2026	1,461,633
2027	494,682
Thereafter	<u>349,512</u>
TOTAL	<u>\$ 4,679,150</u>

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. OTHER POSTEMPLOYMENT BENEFITS

a. Plan Description

In addition to providing the pension benefits described, the Village provides postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the Village and can be amended by the Village through its personnel manual and union contracts. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report. The activity of the plan is reported in the Village's governmental activities.

b. Benefits Provided

The Village provides OPEB to its retirees and certain disabled employees. To be eligible for benefits, an employee must qualify for retirement under one of the Village's retirement plans or meet COBRA requirements. All health care benefits are provided through the Village's insured health plan. The benefit levels are the same as those afforded to active employees. Benefits include general inpatient and outpatient medical services; mental, nervous and substance abuse care; vision care; dental care; and prescriptions. Once reaching Medicare age, retirees are covered by a Medicare supplement plan as opposed to the Village's active employee health plan. For certain disabled employees who qualify for health insurance benefits under the Public Safety Employee Benefits Act (PSEBA), the Village is required to pay 100% of the cost of basic health insurance for the employee and their dependents for their lifetime. All retirees contribute 100% of the actuarially determined premium to the plan to cover the cost of providing the benefits to the current members via the insured plan (pay-as-you-go) which results in an implicit subsidy to the Village.

c. Membership

At April 30, 2021 (most recent data available), membership consisted of:

Inactive plan members currently receiving benefits	12
Inactive members entitled to benefits by not yet receiving them	-
Active plan members	41
 TOTAL	 53
Participating employers	1

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

d. Total OPEB Liability

The Village's total OPEB liability of \$1,024,658 was measured as of April 30, 2022 and was determined by an actuarial valuation as of April 30, 2022.

e. Actuarial Assumptions and Other Inputs

The total OPEB liability at April 30, 2022, as determined by an actuarial valuation as of April 30, 2021 actuarial valuation, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified. The total OPEB liability was rolled forward by the actuary using updating procedures to April 30, 2022, including updating the discount rate at April 30, 2022, as noted below.

Actuarial cost method	Entry-age normal
Actuarial value of assets	Not applicable
Inflation	2.50%
Salary increases	2.50%
Discount rate	3.98%
Healthcare cost trend rates	7.50% to 4.00% Ultimate

The discount rate was based on the index rate for tax-exempt general obligation municipal bonds rated AA or better at April 30, 2022. The discount rate at April 30, 2022 was 3.98%.

The actuarial assumptions used in the April 30, 2022 valuation are based on 35% participation assumed and 50% are assumed to elect spousal coverage.

VILLAGE OF WILLOWBROOK, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

f. Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
BALANCES AT MAY 1, 2021	<u>\$ 1,394,759</u>
Changes for the period	
Service cost	22,829
Interest	25,468
Differences between expected and actual experience	-
Changes in assumptions	(366,312)
Benefit payments	<u>(52,086)</u>
Net changes	<u>(370,101)</u>
BALANCES AT APRIL 30, 2022	<u>\$ 1,024,658</u>

Changes of assumptions related a change in the discount rate from 1.83% to 3.98%.

g. Rate Sensitivity

The following is a sensitivity analysis of the total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the Village calculated using the discount rate of 3.98% as well as what the Village total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.98%) or 1 percentage point higher (4.98%) than the current rate:

	Current	1% Decrease	Discount Rate	1% Increase
		(2.98%)	(3.98%)	(4.98%)
Total OPEB liability	\$ 1,173,902	\$ 1,024,658	\$ 903,287	

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

g. Rate Sensitivity (Continued)

The table below presents the total OPEB liability of the Village calculated using the healthcare rate of 4.00% to 7.50% as well as what the Village's total OPEB liability would be if it were calculated using a healthcare rate that is 1 percentage point lower (3.00% to 6.50%) or 1 percentage point higher (5.00% to 8.50%) than the current rate:

	1% Decrease	Current Healthcare Rate	1% Increase
Total OPEB liability	\$ 898,137	\$ 1,024,658	\$ 1,179,126

h. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended April 30, 2022, the Village recognized OPEB expense (income) of \$(370,101). At April 30, 2022, there are no deferred outflows of resources and deferred inflows of resources to report as the alternative measurement method has been used.

12. SUBSEQUENT EVENT

On June 8, 2022, the Village issued \$8,920,000 General Obligation Bonds, Series 2022A, and \$1,020,000 Taxable General Obligation Bonds, Series 2022B, for the purpose of financing the costs of certain capital projects in the Village and certain economic development initiatives of the Village.

REQUIRED SUPPLEMENTARY INFORMATION

VILLAGE OF WILLOWSBROOK, ILLINOIS

GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended April 30, 2022

	2022		
	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 4,609,999	\$ 4,609,999	\$ 5,566,752
Intergovernmental	4,992,991	4,992,991	6,551,730
Licenses and permits	525,650	525,650	562,129
Charges for services	97,950	97,950	145,783
Fines	757,567	757,567	1,091,482
Investment income	9,000	9,000	7,798
Miscellaneous	236,370	236,370	465,254
 Total revenues	 11,229,527	 11,229,527	 14,390,928
EXPENDITURES			
Current			
General government	2,132,705	2,132,705	2,493,329
Public safety	6,473,911	6,473,911	6,211,413
Highways and streets	1,521,485	1,521,485	1,962,358
Health and welfare	38,550	38,550	44,163
Culture and recreation	675,154	675,154	551,966
 Total expenditures	 10,841,805	 10,841,805	 11,263,229
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 387,722	 387,722	 3,127,699
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(1,207,634)	(1,207,634)	(328,666)
Proceeds from sale of capital assets	7,500	7,500	-
 Total other financing sources (uses)	 (1,200,134)	 (1,200,134)	 (328,666)
 NET CHANGE IN FUND BALANCES	 \$ (812,412)	 \$ (812,412)	 2,799,033
 FUND BALANCE, MAY 1			 8,455,164
 FUND BALANCE, APRIL 30			 \$ 11,254,197

(See independent auditor's report.)

VILLAGE OF WILLOWBROOK, ILLINOIS

ROUTE 83/PLAINFIELD ROAD BUSINESS DISTRICT TAX FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended April 30, 2022

	2022		
	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Business district sales tax	\$ 500,000	\$ 500,000	\$ 630,963
Total revenues	500,000	500,000	630,963
EXPENDITURES			
Current			
Economic development			
Contractual services			
Legal	10,000	10,000	1,518
Maintenance - traffic signals	3,141	3,141	3,267
Debt service			
Principal	172,725	172,725	64,698
Total expenditures	185,866	185,866	69,483
NET CHANGE IN FUND BALANCE	\$ 314,134	\$ 314,134	561,480
FUND BALANCE, MAY 1			2,172,924
FUND BALANCE, APRIL 30			\$ 2,734,404

(See independent auditor's report.)

VILLAGE OF WILLOWBROOK, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

April 30, 2022

1. BUDGETS AND BUDGETARY ACCOUNTING

Budgets are adopted on a basis consistent with GAAP except for the Enterprise Fund. Annual appropriated budgets are adopted for the General, Special Revenue, Debt Service, Enterprise and Pension Trust Funds. All annual appropriations lapse at fiscal year end.

All departments of the Village submit requests to the Village Administrator so that a budget may be prepared. The budget is prepared by fund, function and activity, and includes information on the past year, current year estimates and requested budget for the next fiscal year. The proposed budget is presented to the Village Board for review. The Village Board holds public hearings and may add to, subtract from or change budgeted amounts, but may not change the form of the budget.

Once the operating budget has been approved by the Village Board, budgeted amounts are generally doubled to form the Village's appropriations.

Expenditures may not legally exceed the appropriations at the fund level, which is the legal level of budgetary control. During the year, no supplemental appropriations were necessary. In addition, during the year, no funds had expenditures that exceeded appropriations.

The Village Administrator is authorized to transfer appropriation amounts between departments within any fund; however, any revisions that alter the total appropriations of any fund must be approved by the Village Board.

2. EXCESS OF ACTUAL EXPENDITURE/EXPENSES OVER BUDGET IN INDIVIDUAL FUNDS

The following fund had expenditures in excess of budget but less than appropriation:

Fund	Appropriation	Budget	Actual
General Fund	\$ 25,393,185	\$ 10,841,805	\$ 11,263,229
Motor Fuel Tax Fund	750,000	375,000	489,305

VILLAGE OF WILLOWBROOK, ILLINOIS

ILLINOIS MUNICIPAL RETIREMENT FUND

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Last Seven Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2016	2017	2018	2019	2020	2021	2022
Actuarially determined contribution	\$ 204,022	\$ 201,512	\$ 190,178	\$ 183,645	\$ 179,525	\$ 234,088	\$ 308,001
Contributions in relation to the actuarially determined contribution	<u>204,022</u>	<u>201,512</u>	<u>190,178</u>	<u>183,645</u>	<u>179,525</u>	<u>234,088</u>	<u>308,001</u>
CONTRIBUTION DEFICIENCY (Excess)	\$ -						
Covered payroll	\$ 1,146,439	\$ 1,202,557	\$ 1,267,716	\$ 1,343,782	\$ 1,433,974	\$ 1,367,193	\$ 1,311,643
Contributions as a percentage of covered payroll	17.80%	16.76%	15.00%	13.67%	12.52%	17.12%	23.48%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 22 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 3.35% to 14.25% compounded annually and postretirement benefit increases of 3.00% compounded annually.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

VILLAGE OF WILLOWBROOK, ILLINOIS

SHERIFF'S LAW ENFORCEMENT PERSONNEL FUND

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Last Seven Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2016	2017	2018	2019	2020	2021	2022
Actuarially determined contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the actuarially determined contribution	-	-	-	-	-	-	-
CONTRIBUTION DEFICIENCY (Excess)	\$ -						
Covered payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a percentage of covered payroll	N/A						

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 22 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 3.35% to 14.25% compounded annually and postretirement benefit increases of 3.00% compounded annually.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

VILLAGE OF WILLOWBROOK, ILLINOIS

POLICE PENSION FUND

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Last Eight Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2015	2016	2017	2018	2019	2020	2021	2022
Actuarially determined contribution	\$ 519,915	\$ 614,530	\$ 805,810	\$ 871,363	\$ 871,084	\$ 986,858	\$ 1,074,713	\$ 1,190,994
Contribution in relation to the actuarially determined contribution	519,915	614,530	805,810	871,363	871,084	986,858	1,074,713	1,190,991
CONTRIBUTION DEFICIENCY (Excess)	\$ -	\$ 3						
Covered payroll	\$ 1,987,441	\$ 2,003,690	\$ 2,033,854	\$ 1,876,308	\$ 2,077,747	\$ 1,946,525	\$ 2,370,406	\$ 3,359,448
Contributions as a percentage of covered payroll	26.16%	30.67%	39.62%	46.44%	41.92%	50.70%	45.34%	35.45%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of May 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the remaining amortization period was 20 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return of 7.25% annually, projected salary increase assumption of 3.50% to 11.00% compounded annually, inflation rate of 2.50% and postretirement benefit increases of 3.00% compounded annually.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

VILLAGE OF WILLOWBROOK, ILLINOIS

ILLINOIS MUNICIPAL RETIREMENT FUND

**SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS**

Last Seven Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021
TOTAL PENSION LIABILITY							
Service cost	\$ 100,451	\$ 106,945	\$ 123,285	\$ 117,561	\$ 122,603	\$ 134,081	\$ 128,802
Interest	707,850	740,021	779,155	785,299	802,786	947,583	962,484
Changes of benefit terms	-	-	-	-	-	-	-
Differences between expected and actual experience	12,509	53,917	(57,907)	(53,015)	1,737,884	(48,600)	(87,959)
Changes of assumptions	13,207	(40,911)	(309,410)	319,659	-	(83,985)	-
Benefit payments, including refunds of member contributions	(405,184)	(382,666)	(389,292)	(511,399)	(628,129)	(715,502)	(766,325)
Net change in total pension liability	428,833	477,306	145,831	658,105	2,035,144	233,577	237,002
Total pension liability - beginning	9,615,604	10,044,437	10,521,743	10,667,574	11,325,679	13,360,823	13,594,400
TOTAL PENSION LIABILITY - ENDING	\$ 10,044,437	\$ 10,521,743	\$ 10,667,574	\$ 11,325,679	\$ 13,360,823	\$ 13,594,400	\$ 13,831,402
PLAN FIDUCIARY NET POSITION							
Contributions - employer	\$ 192,957	\$ 204,737	\$ 189,231	\$ 190,105	\$ 176,115	\$ 184,351	\$ 337,540
Contributions - member	48,320	52,798	55,187	58,037	151,010	61,863	61,620
Net investment income	41,201	580,763	1,519,035	(490,716)	1,711,964	1,638,954	2,108,231
Benefit payments, including refunds of member contributions	(405,184)	(382,666)	(389,292)	(511,399)	(628,129)	(715,502)	(766,325)
Administrative expense	106,932	14,857	(131,725)	235,120	322,890	42,356	37,616
Net change in plan fiduciary net position	(15,774)	470,489	1,242,436	(518,853)	1,733,850	1,212,022	1,778,682
Plan fiduciary net position - beginning	8,322,223	8,306,449	8,776,938	10,019,374	9,500,521	11,234,371	12,446,393
PLAN FIDUCIARY NET POSITION - ENDING	\$ 8,306,449	\$ 8,776,938	\$ 10,019,374	\$ 9,500,521	\$ 11,234,371	\$ 12,446,393	\$ 14,225,075
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ 1,737,988	\$ 1,744,805	\$ 648,200	\$ 1,825,158	\$ 2,126,452	\$ 1,148,007	\$ (393,673)

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021
Plan fiduciary net position as a percentage of the total pension liability (asset)	82.70%	83.42%	93.92%	83.88%	84.08%	91.56%	102.85%
Covered payroll	\$ 1,073,776	\$ 1,173,282	\$ 1,226,381	\$ 1,289,719	\$ 1,440,024	\$ 1,374,737	\$ 1,369,333
Employer's net pension liability as a percentage of covered payroll	161.86%	148.71%	52.85%	141.52%	147.67%	83.51%	(28.75%)

Measurement Date December 31, 2020 - There was a change with respect to actuarial assumptions. The price inflation assumption was changed from 2.50% to 2.25%, the salary increase assumption was changed from 3.35% - 14.25% to 2.85% - 13.75% and the retirement and mortality assumptions were updated.

Measurement Date December 31, 2018 - There was a change with respect to actuarial assumptions. The discount rate changed from 7.50% to 7.25%.

Measurement Date December 31, 2017 - There was a change with respect to actuarial assumptions. Certain demographic assumptions were changed, which impacted mortality rates, mortality improvement rates, retirement rates, disability rates and termination rates.

Measurement Date December 31, 2016 - There was a change with respect to actuarial assumptions related to the assumed rate on the discount rate. The rate was changed to 7.50%.

Measurement Date December 31, 2015 - There was a change with respect to actuarial assumptions related to the assumed rate on the discount rate. The rate was changed to 7.46%.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many

VILLAGE OF WILLOWBROOK, ILLINOIS

SHERIFF'S LAW ENFORCEMENT PERSONNEL FUND

**SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS**

Last Seven Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021
TOTAL PENSION LIABILITY							
Service cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	72,610	72,562	72,442	70,074	68,796	68,286	67,967
Changes of benefit terms	-	-	-	-	-	-	-
Differences between expected and actual experience	10,330	10,971	11,572	12,908	14,120	15,139	14,446
Changes of assumptions	-	-	(28,884)	19,937	-	3,758	-
Benefit payments, including refunds of member contributions	(82,773)	(84,370)	(85,898)	(87,510)	(89,146)	(90,773)	(92,375)
Net change in total pension liability	167	(837)	(30,768)	15,409	(6,230)	(3,590)	(9,962)
Total pension liability - beginning	1,009,515	1,009,682	1,008,845	978,077	993,486	987,256	983,666
TOTAL PENSION LIABILITY - ENDING	\$ 1,009,682	\$ 1,008,845	\$ 978,077	\$ 993,486	\$ 987,256	\$ 983,666	\$ 973,704
PLAN FIDUCIARY NET POSITION							
Contributions - employer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions - member	-	-	-	-	-	-	-
Net investment income	5,301	73,351	214,734	(94,289)	221,541	184,517	239,977
Benefit payments, including refunds of member contributions	(82,773)	(84,370)	(85,898)	(87,510)	(89,146)	(90,773)	(92,375)
Administrative expense	43,702	9,822	(22,818)	32,486	8,824	18,933	5,193
Net change in plan fiduciary net position	(33,770)	(1,197)	106,018	(149,313)	141,219	112,677	152,795
Plan fiduciary net position - beginning	1,101,654	1,067,884	1,066,687	1,172,705	1,023,392	1,164,611	1,277,288
PLAN FIDUCIARY NET POSITION - ENDING	\$ 1,067,884	\$ 1,066,687	\$ 1,172,705	\$ 1,023,392	\$ 1,164,611	\$ 1,277,288	\$ 1,430,083
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ (58,202)	\$ (57,842)	\$ (194,628)	\$ (29,906)	\$ (177,355)	\$ (293,622)	\$ (456,379)

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021
Plan fiduciary net position as a percentage of the total pension liability	105.76%	105.73%	119.90%	103.01%	117.96%	129.85%	146.87%
Covered payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's net pension liability as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

For 2020, there was a change with respect to actuarial assumptions. Price inflation rates, salary increase rates, retirement rates and mortality rates were changed.

For 2018, there was a change with respect to actuarial assumptions. The discount rate changed from 7.50% to 7.25%.

For 2017, there was a change with respect to actuarial assumptions. Certain demographic assumptions were changed, which impacted mortality rates and retirement age.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

VILLAGE OF WILLOWSBROOK, ILLINOIS

POLICE PENSION FUND

**SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS**

Last Eight Fiscal Years

MEASUREMENT DATE APRIL 30,	2015	2016	2017	2018	2019	2020	2021	2022
TOTAL PENSION LIABILITY								
Service cost	\$ 462,013	\$ 478,970	\$ 446,289	\$ 406,350	\$ 439,576	\$ 418,776	\$ 423,253	\$ 528,626
Interest	1,628,027	1,794,538	1,889,572	1,980,395	2,146,366	2,272,581	2,377,630	2,401,173
Changes of benefit terms	-	-	-	-	-	11,695	-	-
Differences between expected and actual experience	(352,860)	(30,105)	47,894	1,200,691	226,013	(1,582,976)	463,302	50,496
Changes of assumptions	1,337,694	-	-	-	-	1,862,827	-	2,714,827
Benefit payments, including refunds of member contributions	(718,067)	(849,215)	(1,031,109)	(1,249,109)	(1,356,181)	(1,510,460)	(1,566,394)	(1,772,461)
Net change in total pension liability	2,356,807	1,394,188	1,352,646	2,338,327	1,455,774	1,472,443	1,697,791	3,922,661
Total pension liability - beginning	22,784,660	25,141,467	26,535,655	27,888,301	30,226,628	31,682,402	33,154,845	34,852,636
TOTAL PENSION LIABILITY - ENDING								
	<u>\$ 25,141,467</u>	<u>\$ 26,535,655</u>	<u>\$ 27,888,301</u>	<u>\$ 30,226,628</u>	<u>\$ 31,682,402</u>	<u>\$ 33,154,845</u>	<u>\$ 34,852,636</u>	<u>\$ 38,775,297</u>
PLAN FIDUCIARY NET POSITION								
Contributions - employer	\$ 519,915	\$ 614,530	\$ 805,810	\$ 871,363	\$ 871,084	\$ 986,858	\$ 1,074,713	\$ 1,190,991
Contributions - member	199,522	205,772	196,680	199,121	204,412	201,130	228,013	249,861
Contributions - other	-	-	-	-	-	179	-	48,438
Net investment income	1,173,083	(244,291)	1,423,862	1,382,110	1,462,016	445,282	6,335,162	(2,098,914)
Benefit payments, including refunds of member contributions	(718,067)	(849,215)	(1,031,109)	(1,249,109)	(1,356,181)	(1,510,460)	(1,566,394)	(1,772,461)
Administrative expense	(13,572)	(19,269)	(19,954)	(24,828)	(44,510)	(20,580)	(22,124)	(21,218)
Net change in plan fiduciary net position	1,160,881	(292,473)	1,375,289	1,178,657	1,136,821	102,409	6,049,370	(2,403,303)
Plan fiduciary net position - beginning	18,152,801	19,313,682	19,021,209	20,396,498	21,575,155	22,711,976	22,814,385	28,863,755
PLAN FIDUCIARY NET POSITION - ENDING								
	<u>\$ 19,313,682</u>	<u>\$ 19,021,209</u>	<u>\$ 20,396,498</u>	<u>\$ 21,575,155</u>	<u>\$ 22,711,976</u>	<u>\$ 22,814,385</u>	<u>\$ 28,863,755</u>	<u>\$ 26,460,452</u>
EMPLOYER'S NET PENSION LIABILITY								
	<u>\$ 5,827,785</u>	<u>\$ 7,514,446</u>	<u>\$ 7,491,803</u>	<u>\$ 8,651,473</u>	<u>\$ 8,970,426</u>	<u>\$ 10,340,460</u>	<u>\$ 5,988,881</u>	<u>\$ 12,314,845</u>

MEASUREMENT DATE APRIL 30,	2015	2016	2017	2018	2019	2020	2021	2022
Plan fiduciary net position as a percentage of the total pension liability	76.82%	71.68%	73.14%	71.38%	71.69%	68.81%	82.82%	68.24%
Covered payroll	\$ 1,987,441	\$ 2,003,690	\$ 2,033,854	\$ 1,876,308	\$ 2,077,747	\$ 1,946,525	\$ 2,370,406	\$ 3,359,448
Employer's net pension liability as a percentage of covered payroll	293.23%	375.03%	368.36%	461.09%	431.74%	531.23%	252.65%	366.57%

Year ended April 30, 2022 - There were changes relating to discount rates, salary rate increases, mortality rates, retirement rates, termination rates and disability rates.

Year Ended April 30, 2020 - There were changes relating to retirement, termination and disability rates, salary increase rates, inflation rates, cost-of-living adjustments and percentages of disabilities, deaths and marriage.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

VILLAGE OF WILLOWBROOK, ILLINOIS

POLICE PENSION FUND

SCHEDULE OF INVESTMENT RETURNS

Last Eight Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2015	2016	2017	2018	2019	2020	2021	2022
Annual money-weighted rate of return, net of investment expense	6.47%	(1.26%)	7.49%	6.77%	6.68%	1.88%	27.24%	(7.30%)

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

VILLAGE OF WILLOWSBROOK, ILLINOIS

OTHER POSTEMPLOYMENT BENEFIT PLAN

**SCHEDULE OF CHANGES IN THE EMPLOYER'S
TOTAL OPEB LIABILITY AND RELATED RATIOS**

Last Four Fiscal Years

MEASUREMENT DATE APRIL 30,	2019	2020	2021	2022
TOTAL OPEB LIABILITY				
Service cost	\$ 15,902	\$ 17,605	\$ 19,275	\$ 22,829
Interest	47,605	45,574	43,224	25,468
Differences between expected and actual experience	-	-	68,583	-
Changes of benefit terms	-	-	-	-
Changes of assumptions	92,537	85,673	(205,625)	(366,312)
Benefit payments	(47,399)	(51,428)	(55,799)	(52,086)
Net change in total pension liability	108,645	97,424	(130,342)	(370,101)
Total OPEB liability - beginning	1,319,032	1,427,677	1,525,101	1,394,759
TOTAL OPEB LIABILITY - ENDING				
Covered-employee payroll	\$ 2,959,339	\$ 3,033,322	\$ 3,619,890	\$ 3,710,387
Employer's total OPEB liability as a percentage of covered-employee payroll	48.24%	50.28%	38.53%	27.62%

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Changes of assumptions related to a change in the discount rate in 2022.

Changes of assumptions related a change in the discount rate from 2.85% to 1.83%. Also reflected as assumption changes are updated mortality rates, updated health care costs and premiums and updated health care cost trend rates.

Changes of assumptions related to a change to the discount rate in 2019 and 2020.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES**

MAJOR GOVERNMENTAL FUNDS

General Corporate Fund - to account for all financial resources traditionally associated with governments which are not accounted for in another fund.

Route 83/Plainfield Rd. Business District Tax Fund - to account for a retailers' occupation tax and a service occupation tax to be used for the planning, execution and implementation of the business district plan.

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

BALANCE SHEET

April 30, 2022
(with comparative actual)

	2022	2021
ASSETS		
Cash and investments	\$ 8,126,230	\$ 6,009,419
Receivables, net of allowances		
Property taxes	207,890	201,500
Utility tax	115,144	102,481
Other taxes	919,709	768,922
Accounts	1,810,395	1,441,648
Franchise fee	38,870	37,381
Fines	9,900	9,900
Intergovernmental	1,253,860	1,206,692
Insurance deposit	764,794	688,941
Prepaid items	165,460	197,650
Inventories	4,184	804
Due from custodial fund	255,293	-
Due from pension trust fund	958,195	-
TOTAL ASSETS	<u>\$ 14,629,924</u>	<u>\$ 10,665,338</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
LIABILITIES		
Accounts payable	\$ 561,312	\$ 348,524
Deposits payable	190,616	163,116
Accrued payroll	161,323	172,450
Unearned revenue	631,245	28,541
 Total liabilities	 1,544,496	 712,631
DEFERRED INFLOWS OF RESOURCES		
Unavailable property taxes	207,890	201,500
Unavailable revenue	1,623,341	1,296,043
 Total deferred inflows of resources	 1,831,231	 1,497,543
 Total liabilities and deferred inflows of resources	 3,375,727	 2,210,174
FUND BALANCES		
Nonspendable		
Prepaid items	165,460	197,650
Inventories	4,184	804
Restricted		
Special recreation	106,102	126,931
Unrestricted		
Assigned for subsequent year's budget	-	812,412
Unassigned	10,978,451	7,317,367
 Total fund balances	 11,254,197	 8,455,164
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
	 \$ 14,629,924	 \$ 10,665,338

(See independent auditor's report.)

VILLAGE OF WILLOWSBROOK, ILLINOIS

GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended April 30, 2022
(with comparative actual)

	2022	2021		
	Original and Final Appropriations	Original and Final Budget	Actual	Actual
REVENUES				
Taxes	\$ -	\$ 4,609,999	\$ 5,566,752	\$ 3,007,461
Intergovernmental	- -	4,992,991	6,551,730	6,157,034
Licenses and permits	- -	525,650	562,129	465,332
Charges for services	- -	97,950	145,783	142,215
Fines	- -	757,567	1,091,482	750,023
Investment income	- -	9,000	7,798	11,850
Miscellaneous	- -	236,370	465,254	508,288
 Total revenues	 - -	 11,229,527	 14,390,928	 11,042,203
EXPENDITURES				
Current				
General government	7,542,651	2,132,705	2,493,329	2,039,767
Public safety	13,315,576	6,473,911	6,211,413	5,266,333
Highways and streets	3,184,650	1,521,485	1,962,358	1,548,480
Health and welfare	- -	38,550	44,163	28,073
Culture and recreation	1,350,308	675,154	551,966	281,275
 Total expenditures	 25,393,185	 10,841,805	 11,263,229	 9,163,928
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 (25,393,185)	 387,722	 3,127,699	 1,878,275
OTHER FINANCING SOURCES (USES)				
Transfers in	- -	- -	- -	717,758
Transfers (out)	- -	(1,207,634)	(328,666)	(279,851)
Proceeds from sale of capital assets	- -	7,500	- -	5,652
 Total other financing sources (uses)	 - -	 (1,200,134)	 (328,666)	 443,559
 NET CHANGE IN FUND BALANCES	 \$ (25,393,185)	 \$ (812,412)	 2,799,033	 2,321,834
 FUND BALANCE, MAY 1			8,455,164	5,501,964
Prior period adjustment			- -	631,366
 FUND BALANCE, MAY 1 (RESTATED)			 8,455,164	 6,133,330
 FUND BALANCE, APRIL 30			 \$ 11,254,197	 \$ 8,455,164

(See independent auditor's report.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF REVENUES - BUDGET AND ACTUAL

For the Year Ended April 30, 2022
(with comparative actual)

	2022	2021	
	Original and Final Budget	Actual	Actual
TAXES			
Property taxes			
Current levy - special recreation	\$ 74,794	\$ 75,615	\$ 73,767
Current levy - road and bridge	121,227	122,958	117,771
Total property taxes	<u>196,021</u>	<u>198,573</u>	<u>191,538</u>
Other taxes			
Amusement	65,748	72,130	49,260
Places of eating	450,000	619,882	480,243
Utility	812,000	870,877	798,163
Local gas	253,326	274,413	266,009
Water	157,660	163,816	165,518
Hotel/motel tax	184,119	326,539	176,381
Self-storage facility tax	121,125	219,910	125,116
Home rule sales tax	2,370,000	2,820,612	755,233
Total other taxes	<u>4,413,978</u>	<u>5,368,179</u>	<u>2,815,923</u>
Total taxes	<u>4,609,999</u>	<u>5,566,752</u>	<u>3,007,461</u>
INTERGOVERNMENTAL			
Municipal sales and local use tax	4,000,000	5,119,363	4,645,953
Illinois income tax	854,000	1,285,866	985,983
Replacement	1,250	3,849	1,656
Federal/state grants	136,741	140,053	468,604
Drug forfeiture - state	500	2,599	45,088
Drug forfeiture - federal/DEA	500	-	9,750
Total intergovernmental	<u>4,992,991</u>	<u>6,551,730</u>	<u>6,157,034</u>
LICENSES AND PERMITS			
Licenses			
Liquor	87,650	52,975	21,289
Business	105,000	94,734	102,644
Video gaming	10,000	11,750	(125)
Vending machine	2,500	1,608	1,794
Scavenger	7,000	7,000	6,000
Total licenses	<u>212,150</u>	<u>168,067</u>	<u>131,602</u>

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF REVENUES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2022
(with comparative actual)

	2022	2021	
	Original and Final Budget	Actual	Actual
LICENSES AND PERMITS (Continued)			
Permits			
Building	\$ 300,000	\$ 382,328	\$ 314,964
Sign	10,000	9,669	16,345
County BMP fee	500	-	-
Special hauling permits	3,000	2,065	2,445
Other	-	-	(24)
 Total permits	 313,500	 394,062	 333,730
 Total licenses and permits	 525,650	 562,129	 465,332
CHARGES FOR SERVICES			
Charges and fees			
Planning application fees	10,000	2,600	28,690
Public hearing fees	2,500	2,800	33,725
Planning review fees	2,500	-	-
Accident report copies	2,000	3,015	2,315
Video gaming terminal income	36,000	95,980	41,430
Elevator inspection fees	12,000	10,500	23,775
False alarm fees	10,000	300	6,625
NSF fee	-	-	(25)
 Total charges and fees	 75,000	 115,195	 136,535
 Park and recreation			
Summer recreation fees	7,650	4,395	4,510
Spring recreation fees	200	-	-
Special events	-	12,363	-
Fall recreation fees	-	210	-
Holiday contribution	2,600	4,400	-
Park and recreation contribution	3,000	-	-
Park permit fees	3,000	3,320	1,170
Burr Ridge/Willowbrook baseball	6,500	5,900	-
 Total park and recreation	 22,950	 30,588	 5,680
 Total charges for services	 97,950	 145,783	 142,215

(This schedule is continued on the following page.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF REVENUES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2022
(with comparative actual)

	2022	2021
	Original and Final Budget	Actual
FINES		
Circuit Court	\$ 108,559	\$ 125,233
Traffic	36,614	78,490
DUI	2,762	2,100
Overweight truck	9,632	5,674
Red light fines	600,000	879,985
Total fines	757,567	1,091,482
INVESTMENT INCOME	9,000	7,798
MISCELLANEOUS		
Reimbursements		
Tree planting	500	500
IRMA	-	116,791
Police training	-	8,239
Police special detail	5,000	10,698
Public Works other	23,430	5,965
Red light energy	1,440	671
Brush pick-up	-	1,385
Other receipts	-	20,016
Donations	-	102,302
Other grants	-	188,224
Franchise payments	14,000	12,040
Cable T.V. franchise fees	192,000	18,178
	192,000	189,870
Total miscellaneous	236,370	465,254
TOTAL REVENUES	\$ 11,229,527	\$ 14,390,928
	\$ 11,042,203	

(See independent auditor's report.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

For the Year Ended April 30, 2022
(with comparative actual)

	2022		2021	
	Original Budget	Final Budget	Actual	Actual
GENERAL GOVERNMENT				
Village Board and Clerk				
General management	\$ 81,461	\$ 81,461	\$ 83,492	\$ 71,895
Data processing	5,250	5,250	7,340	984
Community relations	500	500	41	170
Total village board and clerk	87,211	87,211	90,873	73,049
Board of Police Commissioners				
General management	304	304	221	296
Administration	11,100	11,100	723	723
Other	21,000	21,000	12,243	12,338
Total board of police commissioners	32,404	32,404	13,187	13,357
Administration				
General management	764,120	764,120	779,095	618,528
Data processing	87,018	87,018	204,812	98,135
Buildings	72,200	72,200	81,426	83,981
Legal services	117,500	117,500	197,138	141,567
Community relations	55,000	55,000	33,245	35,615
Risk management	243,433	243,433	266,510	234,758
Capital improvements	20,500	20,500	115,631	41,917
Total administration	1,359,771	1,359,771	1,677,857	1,254,501
Planning and Economic Development				
General management	48,175	48,175	45,751	43,578
Data processing	-	-	1,630	-
Engineering	142,500	142,500	91,451	177,318
Total planning and economic development	190,675	190,675	138,832	220,896
Finance				
General management	390,153	390,153	518,128	339,312
Data processing	15,280	15,280	15,515	12,693
Financial audit	30,990	30,990	27,610	31,615
Total finance	436,423	436,423	561,253	383,620
Building and Zoning				
General management	215,508	215,508	246,569	191,357
Data processing	7,000	7,000	7,146	3,550
Engineering	159,200	159,200	159,884	201,585
Inspection services	60,000	60,000	46,747	61,740
Total building and zoning	441,708	441,708	460,346	458,232

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2022
(with comparative actual)

	2022		2021	
	Original Budget	Final Budget	Actual	Actual
GENERAL GOVERNMENT				
Hotel/Motel				
Administration	\$ 15,500	\$ 15,500	\$ 11,750	\$ 1,500
Total hotel/motel	15,500	15,500	11,750	1,500
Total general government	2,563,692	2,563,692	2,954,098	2,405,155
Less reimbursements from other funds	(430,987)	(430,987)	(460,769)	(365,388)
Net general government	2,132,705	2,132,705	2,493,329	2,039,767
PUBLIC SAFETY				
Police				
Administration	5,935,623	5,935,623	5,636,457	5,017,404
Data processing	67,543	67,543	68,922	43,635
Buildings	66,000	66,000	40,088	66,435
Risk management	20,000	20,000	2,900	1,332
Patrol services	16,800	16,800	12,557	56,903
Investigative services	500	500	-	-
Traffic safety	5,323	5,323	5,245	4,106
Crime prevention	5,000	5,000	1,385	227
Telecommunications	312,000	312,000	319,083	233,868
Capital improvements	229,000	229,000	321,360	16,325
Total public safety	6,657,789	6,657,789	6,407,997	5,440,235
Less reimbursements from other funds	(183,878)	(183,878)	(196,584)	(173,902)
Net public safety	6,473,911	6,473,911	6,211,413	5,266,333
HIGHWAYS AND STREETS				
Public works				
Administration	312,706	312,706	283,783	338,424
Data processing	1,916	1,916	8,477	2,249
Engineering	25,500	25,500	82,310	20,519
Buildings	37,732	37,732	64,682	46,774
Equipment repair	26,000	26,000	49,971	34,469
Snow removal	88,800	88,800	169,309	232,016
Street lighting	49,800	49,800	55,289	72,049
Storm water improvements	481,000	481,000	845,056	561,163
Street maintenance	218,600	218,600	205,188	204,225
Capital improvements	311,721	311,721	232,814	59,590
Total highways and streets	1,553,775	1,553,775	1,996,879	1,571,478
Less reimbursements from other funds	(32,290)	(32,290)	(34,521)	(22,998)
Net highways and streets	1,521,485	1,521,485	1,962,358	1,548,480

(This schedule is continued on the following page.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2022
(with comparative actual)

	2022		2021	
	Original Budget	Final Budget	Actual	Actual
HEALTH AND WELFARE				
Pest control	\$ 38,550	\$ 38,550	\$ 44,163	\$ 28,073
Total health and welfare	<u>38,550</u>	<u>38,550</u>	<u>44,163</u>	<u>28,073</u>
CULTURE AND RECREATION				
Parks and recreation				
Administration	78,223	78,223	138,251	50,534
Data processing	2,680	2,680	258	135
Buildings	3,636	3,636	30	1,440
Maintenance	152,875	152,875	263,539	174,393
Summer program	13,200	13,200	7,575	4,220
Fall program	6,000	6,000	129	4,000
Winter/spring program	6,700	6,700	75	4,000
Special events	24,200	24,200	18,817	2,864
Special recreation services	179,240	179,240	90,841	39,689
Capital improvements	208,400	208,400	32,451	-
Total culture and recreation	<u>675,154</u>	<u>675,154</u>	<u>551,966</u>	<u>281,275</u>
TOTAL EXPENDITURES	<u>\$ 10,841,805</u>	<u>\$ 10,841,805</u>	<u>\$ 11,263,229</u>	<u>\$ 9,163,928</u>

(See independent auditor's report.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL

For the Year Ended April 30, 2022
(with comparative actual)

	2022	2021		
	Original Budget	Final Budget	Actual	Actual
GENERAL GOVERNMENT				
Village Board and Clerk				
General management				
Personal services				
Salary - Mayor and Board	\$ 54,000	\$ 54,000	\$ 62,800	\$ 56,400
Salary - Village Clerk	7,200	7,200	7,800	7,200
Life insurance	864	864	911	768
Medicare	887	887	1,056	954
Social Security	3,794	3,794	4,517	4,077
Total personal services	66,745	66,745	77,084	69,399
Supplies and materials				
Office supplies	500	500	200	93
Printing and publishing	250	250	53	176
Gas, oil, wash and mileage	100	100	-	-
Schools, conferences and travel	5,770	5,770	2,611	110
Fees, dues and subscriptions	2,400	2,400	3,229	1,589
Total supplies and materials	9,020	9,020	6,093	1,968
Contractual services				
Telephone	696	696	315	528
Strategic planning	5,000	5,000	-	-
Total contractual services	5,696	5,696	315	528
Total general management	81,461	81,461	83,492	71,895
Data processing				
EDP equipment and software	5,250	5,250	7,340	984
Total data processing	5,250	5,250	7,340	984
Community relations				
Contractual services				
Public relations	500	500	41	170
Total community relations	500	500	41	170
Total village board and clerk	87,211	87,211	90,873	73,049
Board of Police Commissioners				
General management				
Personal services				
Life insurance	228	228	206	220
Medicare	14	14	3	14
Social Security	62	62	12	62
Total general management	304	304	221	296
Administration				
Contractual services	5,000	5,000	-	-
Fees - BOPC attorney	5,000	5,000	-	-
Total contractual services	5,000	5,000	-	-

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2022
(with comparative actual)

	2022		2021	
	Original Budget	Final Budget	Actual	Actual
GENERAL GOVERNMENT (Continued)				
Board of Police Commissioners (Continued)				
Administration (Continued)				
Supplies and materials				
Office supplies	\$ 100	\$ 100	-	\$ -
Printing and publishing	4,000	4,000	348	348
Schools, conferences and travel	1,000	1,000	-	-
Fees, dues and subscriptions	500	500	375	375
Postage and meter rental	500	500	-	-
Total supplies and materials	6,100	6,100	723	723
Total administration	11,100	11,100	723	723
Other				
Exams - written	15,000	15,000	-	5,833
Exams - physical	2,000	2,000	1,103	1,375
Exams - psychological	2,500	2,500	11,140	3,850
Exams - polygraph	1,500	1,500	-	1,280
Total other	21,000	21,000	12,243	12,338
Total board of police commissioners	32,100	32,100	12,966	13,061
Administration				
General management				
Personal services				
Salaries - administrator	194,306	194,306	194,666	187,405
Salaries - assistant village administrator	123,792	123,792	129,275	143,276
Salaries - clerical	63,223	63,223	63,833	60,126
Administrative intern	12,480	12,480	-	-
Overtime	3,000	3,000	4,423	3,024
Health/dental/life insurance	46,600	46,600	48,180	50,421
Unemployment insurance	1,272	1,272	1,211	1,205
Medicare	5,754	5,754	5,632	5,570
Social Security	21,408	21,408	21,211	20,904
IMRF	94,735	94,735	92,076	66,734
Total personal services	566,570	566,570	560,507	538,665
Contractual services				
Telephones	21,600	21,600	17,650	17,901
Codify ordinances	4,000	4,000	5,204	4,286
Consulting services	70,000	70,000	97,563	23,963
Personnel recruitment	500	500	4,269	448
Strategic planning	2,000	2,000	-	-
Financial services	500	500	-	743
Consulting fees - clerical	50,000	50,000	36,799	495
Total contractual services	148,600	148,600	161,485	47,836

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2022
(with comparative actual)

	2022		2021	
	Original Budget	Final Budget	Actual	Actual
GENERAL GOVERNMENT (Continued)				
Administration (Continued)				
General management (Continued)				
Supplies and materials				
Office supplies	\$ 6,000	\$ 6,000	\$ 7,866	\$ 5,456
Printing and publishing	4,000	4,000	15,596	2,792
Gas, oil, wash and mileage	700	700	796	515
Schools, conferences and travel	1,000	1,000	2,290	204
Fees, dues and subscriptions	13,000	13,000	11,336	8,823
Postage and meter rent	4,500	4,500	3,278	5,129
Copy service	7,000	7,000	5,751	6,999
Commissary provisions	2,750	2,750	2,383	2,109
Total supplies and materials	38,950	38,950	49,296	32,027
Other				
Contingencies	10,000	10,000	7,807	-
Total other	10,000	10,000	7,807	-
Total general management	764,120	764,120	779,095	618,528
Data processing				
Contractual services				
EDP equipment/software	1,500	1,500	22,608	1,170
Internet/website hosting	14,845	14,845	15,311	14,703
EDP licenses	27,133	27,133	30,064	27,908
Cyber disruption	18,129	18,129	51,159	14,379
Document storage/scanning	5,000	5,000	30,400	1,745
Consulting services - IT	20,411	20,411	55,270	38,230
Total contractual services	87,018	87,018	204,812	98,135
Total data processing	87,018	87,018	204,812	98,135
Buildings				
Contractual services				
Maintenance - buildings	60,000	60,000	72,521	73,487
Nicor Gas - 835 Midway	2,000	2,000	3,019	2,335
Com Ed - 835 Midway	2,500	2,500	3,724	3,450
Sanitary - 835 Midway	700	700	730	415
Landscape - Village Hall	1,000	1,000	104	82
Total contractual services	66,200	66,200	80,098	79,769
Supplies and materials				
Building maintenance supplies	6,000	6,000	1,328	4,212
Total supplies and materials	6,000	6,000	1,328	4,212
Total buildings	72,200	72,200	81,426	83,981

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2022
(with comparative actual)

	2022		2021	
	Original Budget	Final Budget	Actual	Actual
GENERAL GOVERNMENT (Continued)				
Administration (Continued)				
Legal services				
Contractual services				
Fees - village attorney	\$ 100,000	\$ 100,000	\$ 136,105	\$ 126,239
Fees - special attorney	10,000	10,000	40,539	3,132
Fees - labor counsel	7,500	7,500	20,494	12,196
Total legal services	117,500	117,500	197,138	141,567
Community relations				
Contractual services				
Public relations	23,000	23,000	5,214	1,633
Crisis management	30,000	30,000	28,031	33,982
Meals-on-wheels	2,000	2,000	-	-
Total community relations	55,000	55,000	33,245	35,615
Risk management				
Contractual services				
Insurance - IRMA	233,433	233,433	246,510	234,758
Self-insurance - deductible	10,000	10,000	20,000	-
Total risk management	243,433	243,433	266,510	234,758
Capital improvements				
Capital outlay				
Building improvements	20,000	20,000	693	41,917
Furniture and office equipment	500	500	1,859	-
Village Hall signage	-	-	113,079	-
Total capital improvement	20,500	20,500	115,631	41,917
Total administration	1,359,771	1,359,771	1,677,857	1,254,501
Planning and Economic Development				
General management				
Personal services				
Salaries - clerical	26,125	26,125	26,430	25,635
Health/dental/life insurance	7,563	7,563	7,227	7,279
Plan commission life insurance	852	852	875	847
Unemployment insurance	161	161	190	160
Medicare	452	452	419	416
Social Security	1,932	1,932	1,790	1,780
IMRF	6,440	6,440	6,177	4,166
Total personal services	43,525	43,525	43,108	40,283
Supplies and materials				
Office supplies	150	150	35	91
Printing and publishing	2,500	2,500	547	1,097
Postage and meter rent	2,000	2,000	2,061	2,107
Total supplies and materials	4,650	4,650	2,643	3,295
Total general management	48,175	48,175	45,751	43,578

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2022
(with comparative actual)

	2022		2021	
	Original Budget	Final Budget	Actual	Actual
GENERAL GOVERNMENT (Continued)				
Planning and Economic Development (Continued)				
Data processing				
Contractual services				
EDP licenses	\$ -	\$ -	\$ 12	\$ -
EDP personnel training	- -	- -	1,000	- -
Consulting services	- -	- -	618	- -
Total data processing	- -	- -	1,630	- -
Engineering				
Contractual services				
Fees - engineering	2,000	2,000	2,545	12,890
Fees - court reporter	3,000	3,000	1,797	4,566
Plan review - civil engineer	7,500	7,500	1,884	7,418
Plan review - planner	125,000	125,000	82,065	141,896
Plan review - traffic consultant	5,000	5,000	3,160	10,548
Total engineering	142,500	142,500	91,451	177,318
Total planning and economic development	190,675	190,675	138,832	220,896
Finance				
General management				
Personal services				
Salaries - management	155,625	155,625	225,305	152,582
Salaries - clerical	105,806	105,806	74,773	81,669
Part-time clerical	- -	- -	- -	14,671
Overtime	1,000	1,000	- -	- -
Health/dental/life insurance	39,944	39,944	38,936	30,680
Unemployment insurance	963	963	400	1,174
Medicare	3,805	3,805	4,395	3,591
Social Security	15,476	15,476	10,562	14,544
IMRF	55,104	55,104	35,098	35,388
Total personal services	377,723	377,723	389,469	334,299
Supplies and materials				
Telephones	- -	- -	350	- -
Office supplies	2,500	2,500	379	1,738
Printing and publishing	1,500	1,500	900	1,402
Gas, oil, wash and mileage	250	250	- -	- -
Schools, conferences and travel	1,800	1,800	135	430
Fees, dues and subscriptions	1,655	1,655	2,558	1,285
Postage and meter rent	250	250	157	158
Total supplies and materials	7,955	7,955	4,479	5,013
Contractual services				
Financial services	4,475	4,475	124,180	1,700
Total financial audit	4,475	4,475	124,180	1,700
Total general management	390,153	390,153	518,128	341,012

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2022
(with comparative actual)

	2022		2021	
	Original Budget	Final Budget	Actual	Actual
GENERAL GOVERNMENT (Continued)				
Finance (Continued)				
Data processing				
Contractual services				
EDP equipment/software	\$ 1,500	\$ 1,500	\$ 1,661	\$ 521
EDP licenses	12,780	12,780	12,457	12,172
Document storage/scanning	1,000	1,000	-	-
IT consulting services	-	-	1,397	-
Total data processing	15,280	15,280	15,515	12,693
Financial audit				
Contractual services				
Audit services	30,990	30,990	27,610	29,915
Total financial audit	30,990	30,990	27,610	29,915
Total finance	436,423	436,423	561,253	383,620
Building and zoning				
General management				
Personal services				
Salaries - permanent employees	102,308	102,308	129,692	97,813
Salaries - clerical	26,125	26,125	27,070	24,057
Overtime	6,000	6,000	2,066	457
Health/dental/life insurance	22,769	22,769	22,482	24,893
Unemployment insurance	482	482	569	481
Medicare	1,949	1,949	2,271	1,737
Social Security	8,335	8,335	9,711	7,425
IMRF	33,138	33,138	27,188	20,702
Total personal services	201,106	201,106	221,049	177,565
Contractual services				
Telephone	1,752	1,752	561	718
Plan review - planner	-	-	14,510	-
Building, plan review and inspection services	-	-	100	-
Total contractual services	1,752	1,752	15,171	718
Supplies and materials				
Office supplies	1,500	1,500	755	1,294
Printing and publishing	750	750	1,832	1,609
Gas, oil, wash and mileage	500	500	615	482
Schools, conferences and travel	1,200	1,200	50	913
Fees, dues and subscriptions	500	500	395	729
Postage and meter rent	400	400	143	304
Copy service	5,000	5,000	5,642	5,939
Uniforms	800	800	347	22
Total supplies and materials	10,650	10,650	9,779	11,292

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2022
(with comparative actual)

	2022		2021	
	Original Budget	Final Budget	Actual	Actual
GENERAL GOVERNMENT (Continued)				
Building and zoning (Continued)				
General management (Continued)				
Equipment				
Maintenance, vehicles	\$ 2,000	\$ 2,000	\$ 570	\$ 1,782
Total equipment	2,000	2,000	570	1,782
Total general management	215,508	215,508	246,569	191,357
Data processing				
Contractual services				
EDP equipment/software	-	-	-	129
EDP licenses	-	-	7,146	-
Document storage/scanning	7,000	7,000	-	3,421
Total data processing	7,000	7,000	7,146	3,550
Engineering				
Contractual services				
Consulting services	-	-	1,337	-
Fees - engineering	-	-	-	443
Fees - drainage engineers	1,200	1,200	-	1,055
Plan review - civil engineer	14,000	14,000	20,389	17,914
Plan review - structural	4,000	4,000	18,320	12,280
Plan review - building code	140,000	140,000	119,838	169,893
Total engineering	159,200	159,200	159,884	201,585
Inspection services				
Contractual services				
Part-time inspector	45,000	45,000	34,113	45,654
Plumbing inspector	5,000	5,000	4,100	6,100
Elevator inspector	5,000	5,000	3,809	5,972
Code enforcement	5,000	5,000	4,725	4,014
Total inspection services	60,000	60,000	46,747	61,740
Total building and zoning	441,708	441,708	460,346	458,232
Hotel/motel				
Contractual services				
Advertising	10,000	10,000	8,750	-
Chamber directory	3,000	3,000	3,000	1,500
Total contractual services	13,000	13,000	11,750	1,500

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2022
(with comparative actual)

	2022		2021	
	Original Budget	Final Budget	Actual	Actual
GENERAL GOVERNMENT (Continued)				
Hotel/motel (Continued)				
Special events				
Special promotional events	\$ 2,500	\$ 2,500	\$ -	\$ -
Total special events	2,500	2,500	-	-
Total hotel/motel	15,500	15,500	11,750	1,500
Total general government	2,563,388	2,563,388	2,953,877	2,404,859
Less reimbursements from other funds	(430,987)	(430,987)	(460,769)	(365,388)
Net general government	2,132,401	2,132,401	2,493,108	2,039,471
PUBLIC SAFETY				
Police				
Administration				
Personal services				
Salaries - permanent employees	\$ 2,718,118	\$ 2,718,118	\$ 2,441,642	\$ 2,240,947
Salaries - cops grant officers	230,832	230,832	237,339	90,261
Overtime	336,000	336,000	317,196	370,532
Overtime - special detail and grants	15,000	15,000	16,564	15,306
Salaries - clerical	192,473	192,473	183,288	184,354
Overtime - clerical	10,000	10,000	5,284	636
Part time - clerical	-	-	485	-
Accreditation manager	-	-	447	-
Health/dental/life insurance	362,454	362,454	396,404	359,440
Unemployment insurance	9,309	9,309	12,417	10,868
Medicare	46,680	46,680	45,904	41,476
Social Security	12,553	12,553	11,793	11,623
IMRF	49,910	49,910	44,390	31,445
Police pension	1,190,994	1,190,994	1,190,991	1,074,713
Total personal services	5,174,323	5,174,323	4,904,144	4,431,601
Contractual services				
Personnel recruitment	1,000	1,000	-	321
Telephones	27,000	27,000	19,992	15,522
Accreditation	9,000	9,000	8,969	4,645
Fees, field court attorney	20,000	20,000	22,595	15,940
Firing range	18,500	18,500	5,451	1,369
Red light - adjudicator	6,000	6,000	4,598	2,948
Red light - camera fees	275,000	275,000	269,700	268,951
Red light - ComEd	2,000	2,000	10,424	1,381
Red light - administration fee	35,000	35,000	19,827	22,479
Total contractual services	393,500	393,500	361,556	333,556

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2022
(with comparative actual)

	2022		2021	
	Original Budget	Final Budget	Actual	Actual
PUBLIC SAFETY (Continued)				
Police (Continued)				
Administration Continued				
Supplies and materials				
Office supplies	\$ 5,000	\$ 5,000	\$ 3,832	\$ 4,472
Printing and publishing	4,000	4,000	1,564	6,323
Gas, oil, wash and mileage	50,000	50,000	54,539	51,669
Schools, conferences and travel	40,000	40,000	23,527	31,603
Tuition reimbursement	6,000	6,000	-	-
Fees, dues and subscriptions	35,000	35,000	40,835	25,490
Cadet program	500	500	-	-
Employee recognition	3,000	3,000	3,136	927
Postage and meter rent	4,200	4,200	3,126	2,270
Copy service	4,100	4,100	4,224	3,932
Uniforms	29,000	29,000	24,725	19,588
Ammunition	18,000	18,000	15,372	7,133
Building maintenance supplies	3,000	3,000	-	1,430
Total supplies and materials	201,800	201,800	174,880	154,837
Equipment				
Operating equipment	27,000	27,000	36,058	46,237
Body cameras	61,000	61,000	65,353	-
In-car camera	22,000	22,000	-	-
Maintenance - vehicles	50,000	50,000	91,299	48,773
Maintenance - radio equipment	6,000	6,000	3,167	2,400
Total equipment	166,000	166,000	195,877	97,410
Total administration	5,935,623	5,935,623	5,636,457	5,017,404
Data processing				
Contractual services				
EDP equipment/software	3,040	3,040	4,034	2,039
Internet/website hosting	4,800	4,800	4,800	4,800
EDP licenses	40,000	40,000	20,420	21,038
Document storage/scanning	2,000	2,000	-	-
Consulting	17,703	17,703	39,668	15,758
Total data processing	67,543	67,543	68,922	43,635
Buildings				
Contractual services				
Building maintenance	60,000	60,000	33,715	61,803
Nicor Gas - 7760 Quincy	5,000	5,000	5,577	4,073
Sanitary - 7760 Quincy	1,000	1,000	796	559
Total buildings	66,000	66,000	40,088	66,435

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2022
(with comparative actual)

	2022		2021	
	Original Budget	Final Budget	Actual	Actual
PUBLIC SAFETY (Continued)				
Police (Continued)				
Risk management				
Contractual services				
Self-insurance - deductible	\$ 20,000	\$ 20,000	\$ 2,900	\$ 1,332
Total risk management	20,000	20,000	2,900	1,332
Patrol services				
Contractual services				
Animal control	800	800	-	200
Total contractual services	800	800	-	200
Supplies and materials				
Jail supplies	10,000	10,000	9,571	1,865
Drug forfeitures - state	500	500	2,599	45,088
Drug forfeitures - federal	500	500	-	9,750
Contingencies	5,000	5,000	387	-
Total supplies and materials	16,000	16,000	12,557	56,703
Total patrol services	16,800	16,800	12,557	56,903
Investigative services				
Commodities				
Confidential funds	500	500	-	-
Total investigative services	500	500	-	-
Traffic safety				
Personal services				
Part-time - crossing guards	5,323	5,323	5,245	4,106
Total traffic safety	5,323	5,323	5,245	4,106
Crime prevention				
Supplies and materials				
Commodities	5,000	5,000	1,385	227
Total crime prevention	5,000	5,000	1,385	227
Telecommunications				
Contractual services				
Radio dispatching	312,000	312,000	319,083	232,842
Equipment maintenance	-	-	-	1,026
Total telecommunications	312,000	312,000	319,083	233,868

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2022
(with comparative actual)

	2022		2021	
	Original Budget	Final Budget	Actual	Actual
PUBLIC SAFETY (Continued)				
Police (Continued)				
Capital improvements				
Capital outlay				
Building construction and remodeling	\$ 2,000	\$ 2,000	\$ -	\$ 16,325
Furniture and office equipment	21,000	21,000	20,650	-
Bike program	6,000	6,000	6,447	-
Vehicles - new	168,000	168,000	294,263	-
Copy machine	32,000	32,000	-	-
Total capital improvements	229,000	229,000	321,360	16,325
Total public safety	6,657,789	6,657,789	6,407,997	5,440,235
Less reimbursement from other funds	(183,878)	(183,878)	(196,584)	(173,902)
Net public safety	6,473,911	6,473,911	6,211,413	5,266,333
HIGHWAYS AND STREETS				
Public works				
Administration				
Personal services				
Salaries - permanent employees	131,801	131,801	98,189	148,861
Overtime	20,000	20,000	28,659	33,261
Part-time - labor	6,863	6,863	9,535	10,030
Salaries - clerical	28,875	28,875	29,181	27,607
Health/dental/life insurance	40,420	40,420	41,103	45,334
Unemployment insurance	972	972	1,151	1,249
Medicare	2,719	2,719	2,342	3,129
Social Security	11,627	11,627	10,014	13,378
IMRF	44,537	44,537	35,241	36,960
Total personal services	287,814	287,814	255,415	319,809
Contractual services				
Telephones	2,124	2,124	2,676	2,296
Total contractual services	2,124	2,124	2,676	2,296
Supplies and materials				
Office supplies	500	500	863	839
Printing and publishing	750	750	1,241	853
Gas, oil, wash and mileage	10,428	10,428	10,885	7,810
Schools, conferences and travel	1,000	1,000	2,715	112
Fees, dues and subscriptions	400	400	100	100
Postage and meter rent	1,500	1,500	766	1,316
Uniforms	3,800	3,800	2,805	2,685
Total supplies and materials	18,378	18,378	19,375	13,715

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2022
(with comparative actual)

	2022		2021	
	Original Budget	Final Budget	Actual	Actual
HIGHWAYS AND STREETS (Continued)				
Public works (Continued)				
Administration (Continued)				
Equipment				
Operating supplies and equipment	\$ 3,890	\$ 3,890	\$ 5,862	\$ 2,604
Furniture and office equipment	500	500	455	-
Total equipment	4,390	4,390	6,317	2,604
Total administration	312,706	312,706	283,783	338,424
Data processing				
Contractual services				
EDP equipment/software	500	500	4,761	819
Internet/website hosting	1,416	1,416	1,452	1,430
EDP licenses	-	-	36	-
Consulting services	-	-	2,228	-
Total data processing	1,916	1,916	8,477	2,249
Engineering				
Contractual services				
Fees - engineering	24,000	24,000	82,310	20,519
Plan review - engineering	1,500	1,500	-	-
Total engineering	25,500	25,500	82,310	20,519
Buildings				
Contractual services				
Maintenance - garage	8,032	8,032	17,087	6,829
Maintenance - salt bins	5,700	5,700	13,202	379
Nicor Gas	3,200	3,200	6,331	2,901
Sanitary user charge	200	200	91	110
Maintenance - public works building	20,600	20,600	27,971	36,555
Total buildings	37,732	37,732	64,682	46,774
Equipment repair				
Equipment				
Maintenance - vehicles	25,000	25,000	48,308	33,782
Maintenance - equipment	1,000	1,000	1,663	687
Total equipment repair	26,000	26,000	49,971	34,469
Snow removal				
Contractual services				
Snow removal contract	80,000	80,000	161,092	228,693
Total contractual services	80,000	80,000	161,092	228,693
Equipment				
Maintenance - equipment	8,800	8,800	8,217	3,323
Total equipment	8,800	8,800	8,217	3,323
Total snow removal	88,800	88,800	169,309	232,016

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2022
(with comparative actual)

	2022		2021	
	Original Budget	Final Budget	Actual	Actual
HIGHWAYS AND STREETS (Continued)				
Public works (Continued)				
Street lighting				
Contractual services				
Energy	\$ 21,000	\$ 21,000	\$ 23,233	\$ 20,135
Maintenance - street lights	25,000	25,000	25,711	48,431
Maintenance - traffic signals	3,800	3,800	6,345	3,483
Total street lighting	49,800	49,800	55,289	72,049
Storm water improvements				
Contractual services				
Jet cleaning culvert	20,000	20,000	38,865	18,594
Site improvements	10,000	10,000	9,150	20,191
Equipment rental	3,500	3,500	3,665	1,680
Total contractual services	33,500	33,500	51,680	40,465
Supplies and materials				
Street and ROW maintenance	175,000	175,000	269,253	171,277
Tree maintenance	180,000	180,000	358,592	232,211
Maintenance - storm water improvements	92,500	92,500	165,531	117,210
Total supplies and materials	447,500	447,500	793,376	520,698
Total storm water improvements	481,000	481,000	845,056	561,163
Street maintenance				
Contractual services				
Trash removal	2,000	2,000	2,016	335
Route 83 beautification	55,000	55,000	45,565	49,518
Reimbursed expenditures - brush pickup	37,400	37,400	36,900	18,500
Equipment rental	-	-	250	-
Total contractual services	94,400	94,400	84,731	68,353
Supplies and materials				
Street and ROW maintenance	15,000	15,000	14,019	14,088
Operating supplies - salt	80,000	80,000	84,741	104,758
J.U.L.I.E.	2,500	2,500	1,789	2,762
Road signs	19,700	19,700	14,456	7,479
Total supplies and materials	117,200	117,200	115,005	129,087
Equipment				
Road signs	7,000	7,000	5,452	6,785
Total equipment	7,000	7,000	5,452	6,785
Total street maintenance	218,600	218,600	205,188	204,225

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2022
(with comparative actual)

	2022		2021	
	Original Budget	Final Budget	Actual	Actual
HIGHWAYS AND STREETS (Continued)				
Public works (Continued)				
Capital improvements				
Capital outlay				
Vehicles	\$ 131,721	\$ 131,721	\$ 106,108	\$ 15,064
Village entry signs	150,000	150,000	86,556	-
Street improvements	30,000	30,000	40,150	44,526
Total capital improvements	311,721	311,721	232,814	59,590
Total highways and streets	1,553,775	1,553,775	1,996,879	1,571,478
Less reimbursements from other funds	(32,290)	(32,290)	(34,521)	(22,998)
Net highways and streets	1,521,485	1,521,485	1,962,358	1,548,480
HEALTH AND WELFARE				
Pest control				
Contractual services				
Pest control	1,000	1,000	-	1,113
Mosquito abatement	37,550	37,550	44,163	26,960
Total health and welfare	38,550	38,550	44,163	28,073
CULTURE AND RECREATION				
Parks and recreation				
Administration				
Personal services				
Salaries - permanent employees	31,790	31,790	80,856	29,784
Unemployment insurance	321	321	1,208	343
Life insurance - commissioners	636	636	-	706
Medicare	606	606	1,228	531
Social Security	2,593	2,593	5,250	2,271
IMRF	9,069	9,069	16,983	5,509
Total personal services	45,015	45,015	105,525	39,144
Contractual services				
Consulting program hosting	15,000	15,000	22,755	8,500
Telephones	2,208	2,208	2,234	2,205
Total contractual services	17,208	17,208	24,989	10,705
Supplies and materials				
Office supplies	1,000	1,000	2,573	381
Printing and publishing	13,500	13,500	5,161	140
Postage and meter rent	1,500	1,500	3	164
Total supplies and materials	16,000	16,000	7,737	685
Total administration	78,223	78,223	138,251	50,534

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2022
(with comparative actual)

	2022		2021	
	Original Budget	Final Budget	Actual	Actual
CULTURE AND RECREATION (Continued)				
Parks and recreation (Continued)				
Data processing				
Contractual services				
EDP equipment/software	\$ 2,500	\$ 2,500	\$ 213	\$ -
EDP licenses	180	180	45	135
Total data processing	2,680	2,680	258	135
Buildings				
Contractual services				
Building maintenance	2,386	2,386	-	1,216
Nicor Gas - 825 Midway	1,200	1,200	-	197
Sanitary - 825 Midway	50	50	30	27
Total buildings	3,636	3,636	30	1,440
Maintenance				
Personal services				
Part time labor	1,575	1,575	1,239	798
Overtime	5,000	5,000	8,306	3,112
Total personal services	6,575	6,575	9,545	3,910
Contractual services				
Sanitary - parks	200	200	116	193
Ballfield maintenance	12,000	12,000	8,665	13,741
Contracted maintenance	125,100	125,100	239,562	153,437
Total contractual services	137,300	137,300	248,343	167,371
Supplies and materials				
Operating supplies	5,000	5,000	2,041	1,068
Total supplies and materials	5,000	5,000	2,041	1,068
Equipment				
Maintenance - equipment	4,000	4,000	3,610	2,044
Total equipment	4,000	4,000	3,610	2,044
Total maintenance	152,875	152,875	263,539	174,393
Summer program				
Contractual services				
Seniors program	5,400	5,400	3,345	4,000
Total contractual services	5,400	5,400	3,345	4,000
Supplies and materials				
Summer program	7,800	7,800	4,230	220
Total supplies and materials	7,800	7,800	4,230	220
Total summer program	13,200	13,200	7,575	4,220

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2022
(with comparative actual)

	2022		2021	
	Original Budget	Final Budget	Actual	Actual
CULTURE AND RECREATION (Continued)				
Parks and recreation (Continued)				
Fall program				
Contractual services				
Seniors program	\$ 5,400	\$ 5,400	\$ -	\$ 4,000
Total contractual services	5,400	5,400	-	4,000
Commodities				
Materials and services	600	600	129	-
Total commodities	600	600	129	-
Total fall program	6,000	6,000	129	4,000
Winter/spring program				
Contractual services				
Winter program materials and services	1,000	1,000	38	-
Seniors program	5,400	5,400	37	4,000
Spring program materials and services	300	300	-	-
Total contractual services	6,700	6,700	75	4,000
Total winter/spring program	6,700	6,700	75	4,000
Special events				
Children's special events	3,000	3,000	1,698	-
Family special event - movie night	1,500	1,500	1,460	-
Family special event - tree lighting	5,200	5,200	7,911	2,564
Family special event - back to school	500	500	-	-
Family special event - race	5,200	5,200	-	300
Children's holiday party	5,200	5,200	7,748	-
Community picnic	3,600	3,600	-	-
Total special events	24,200	24,200	18,817	2,864
Special recreation services				
SRA program dues	39,310	39,310	39,343	39,311
ADA park maintenance	4,880	4,880	1,000	378
ADA recreation accommodations	6,500	6,500	275	-
ADA park improvements	128,550	128,550	50,223	-
Total special recreation services	179,240	179,240	90,841	39,689
Capital improvements				
Capital outlay				
Pond improvements	400	400	254	-
Park improvements - neighborhood parks	208,000	208,000	32,197	-
Total capital improvements	208,400	208,400	32,451	-
Total culture and recreation	675,154	675,154	551,966	281,275
TOTAL EXPENDITURES	\$ 10,841,501	\$ 10,841,501	\$ 11,263,008	\$ 9,163,632

(See independent auditor's report.)

VILLAGE OF WILLOWBROOK, ILLINOIS

ROUTE 83/PLAINFIELD ROAD BUSINESS DISTRICT TAX FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended April 30, 2022
(with comparative actual)

	2022		2021	
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Taxes				
Business district sales tax	\$ 500,000	\$ 500,000	\$ 630,963	\$ 605,330
Total revenues	500,000	500,000	630,963	605,330
EXPENDITURES				
Current				
Economic development				
Contractual services				
Legal	10,000	10,000	1,518	6,305
Maintenance - traffic signals	3,141	3,141	3,267	4,508
Debt service				
Principal	172,725	172,725	64,698	61,882
Total expenditures	185,866	185,866	69,483	72,695
NET CHANGE IN FUND BALANCE	<u>\$ 314,134</u>	<u>\$ 314,134</u>	561,480	532,635
FUND BALANCE, MAY 1			2,172,924	1,640,289
FUND BALANCE, APRIL 30			<u>\$ 2,734,404</u>	<u>\$ 2,172,924</u>

(See independent auditor's report.)

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Motor Fuel Tax Fund - to account for state gasoline tax allocations restricted for local roadway program expenditure.

CAPITAL PROJECTS FUNDS

Capital Projects Fund - to account for revenues and expenditures related to the construction of capital improvements.

Land Acquisition, Facility Expansion and Renovation Fund - to account for revenues and expenditures relative to the purchase, construction and renovation of capital facilities.

DEBT SERVICE FUND

Debt Service Fund - to account for the repayment of principal and interest on the Series 2015 General Obligation Alternate Revenue Source bonds.

VILLAGE OF WILLOWBROOK, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET

April 30, 2022

	Special Revenue		Capital Projects		Debt Service		Total Nonmajor Governmental Funds	
	Motor Fuel Tax	Capital Projects	Land		Debt Service			
			Acquisition, Facility Expansion and Renovation	Debt Service				
ASSETS								
Cash and investments	\$ 900,808	\$ 336	\$ 11,890	\$ 11	\$ 913,045			
Receivables								
Intergovernmental	28,657	-	-	-	28,657			
TOTAL ASSETS	\$ 929,465	\$ 336	\$ 11,890	\$ 11	\$ 941,702			
LIABILITIES								
Accounts payable	\$ 34,472	\$ -	\$ 11,890	\$ -	\$ 46,362			
Total liabilities	34,472	-	11,890	-	46,362			
FUND BALANCES								
Restricted								
Highway and street maintenance	894,993	-	-	-	894,993			
Unrestricted								
Assigned								
Debt service	-	-	-	11	11			
Capital outlay	-	336	-	-	336			
Total fund balances	894,993	336	-	11	895,340			
TOTAL LIABILITIES AND FUND BALANCES	\$ 929,465	\$ 336	\$ 11,890	\$ 11	\$ 941,702			

(See independent auditor's report.)

VILLAGE OF WILLOWBROOK, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES**

For the Year Ended April 30, 2022

	Special Revenue	Capital Projects		Debt Service		Total Nonmajor Governmental Funds
	Motor Fuel Tax	Capital Projects	Land Acquisition, Facility Expansion and Renovation	Debt Service		
REVENUES						
Intergovernmental						
Motor fuel tax allotments	\$ 340,445	\$ -	\$ -	\$ -	\$ -	\$ 340,445
Rebuild Illinois Fund allotments	187,607	-	-	-	-	187,607
Investment income	1,161	-	-	-	-	1,161
Total revenues	529,213	-	-	-	-	529,213
EXPENDITURES						
Current						
General government	-	-	66,296	-	-	66,296
Highways and streets	489,305	-	-	-	-	489,305
Debt service						
Principal retirement	-	-	-	223,171	223,171	
Interest and fiscal charges	-	345	-	103,486	103,831	
Total expenditures	489,305	345	66,296	326,657	882,603	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	39,908	(345)	(66,296)	(326,657)	(353,390)	
OTHER FINANCING SOURCES (USES)						
Transfers in	\$ -	\$ -	\$ 47,927	\$ 326,657	\$ 374,584	
Total other financing sources (uses)	-	-	47,927	326,657	374,584	
NET CHANGE IN FUND BALANCES	39,908	(345)	(18,369)	-	21,194	
FUND BALANCES, MAY 1	855,085	681	18,369	11	874,146	
FUND BALANCES, APRIL 30	\$ 894,993	\$ 336	\$ -	\$ 11	\$ 895,340	

(See independent auditor's report.)

VILLAGE OF WILLOWSBROOK, ILLINOIS

MOTOR FUEL TAX FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended April 30, 2022
(with comparative actual)

	2022	2021		
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Intergovernmental				
Motor fuel tax allotments	\$ 303,170	\$ 303,170	\$ 340,445	\$ 305,766
Rebuild Illinois Fund allotments	-	-	187,607	281,410
Investment income	900	900	1,161	1,127
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	304,070	304,070	529,213	588,303
EXPENDITURES				
Current				
Highways and streets				
Contractual services				
Engineering	25,000	25,000	-	8,693
Street maintenance	350,000	350,000	489,305	236,653
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	375,000	375,000	489,305	245,346
	<hr/>	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	\$ (70,930)	\$ (70,930)	39,908	342,957
	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCE, MAY 1			855,085	512,128
	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCE, APRIL 30	\$ 894,993	\$ 855,085		
	<hr/>	<hr/>	<hr/>	<hr/>

(See independent auditor's report.)

VILLAGE OF WILLOWSBROOK, ILLINOIS

CAPITAL PROJECTS FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended April 30, 2022
(with comparative actual)

	2022		2021	
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Investment income	\$ -	\$ -	\$ -	\$ 1
Total revenues	-	-	-	1
EXPENDITURES				
Debt service				
Interest and fiscal charges	681	681	345	-
Total expenditures	681	681	345	-
NET CHANGE IN FUND BALANCE	<u>\$ (681)</u>	<u>\$ (681)</u>	<u>(345)</u>	1
FUND BALANCE, MAY 1			681	680
FUND BALANCE, APRIL 30	<u>\$ 336</u>	<u>\$ 681</u>		

(See independent auditor's report.)

VILLAGE OF WILLOWSBROOK, ILLINOIS

LAND ACQUISITION, FACILITY EXPANSION AND RENOVATION FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended April 30, 2022
(with comparative actual)

	2022		2021	
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Intergovernmental	\$ 725,000	\$ 725,000	\$ -	\$ -
Total revenues	<u>725,000</u>	<u>725,000</u>	-	-
EXPENDITURES				
Current				
General government	-	-	66,296	-
Contractual services	-	-	-	-
Capital outlay	1,651,895	1,651,895	-	-
Total expenditures	<u>1,651,895</u>	<u>1,651,895</u>	66,296	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(926,895)</u>	<u>(926,895)</u>	(66,296)	-
OTHER FINANCING SOURCES (USES)				
Transfers in	926,895	926,895	47,927	-
Total other financing sources (uses)	<u>926,895</u>	<u>926,895</u>	47,927	-
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	(18,369)	-
FUND BALANCE, MAY 1			<u>18,369</u>	<u>18,369</u>
FUND BALANCE, APRIL 30	<u>\$ -</u>	<u>\$ -</u>	<u>18,369</u>	<u>18,369</u>

(See independent auditor's report.)

VILLAGE OF WILLOWSBROOK, ILLINOIS

DEBT SERVICE FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended April 30, 2022
(with comparative actual)

	2022		2021	
	Original Budget	Final Budget	Actual	Actual
REVENUES				
None	\$ -	\$ -	\$ -	\$ -
Total revenues	- -	- -	- -	- -
EXPENDITURES				
Debt service				
Principal retirement	223,171	223,171	223,171	218,686
Interest and fiscal charges	103,486	103,486	103,486	107,860
Total expenditures	326,657	326,657	326,657	326,546
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(326,657)	(326,657)	(326,657)	(326,546)
OTHER FINANCING SOURCES (USES)				
Transfers in	326,657	326,657	326,657	326,546
Total other financing sources (uses)	326,657	326,657	326,657	326,546
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	- -	- -
FUND BALANCE, MAY 1			11	11
FUND BALANCE, APRIL 30	<u>\$ 11</u>	<u>\$ 11</u>	<u>\$ 11</u>	<u>\$ 11</u>

(See independent auditor's report.)

ENTERPRISE FUND

Water Fund - to account for revenues and expenses relative to the operation of the water utility.

VILLAGE OF WILLOWBROOK, ILLINOIS

WATER FUND

SCHEDULE OF NET POSITION BY SUBFUND

For the Year April 30, 2022
(with comparative actual)

	2022	2021			
	Water Operating	Water Capital	Eliminations	Total	Total
ASSETS					
Current assets					
Cash and investments	\$ 1,221,938	\$ 870,559	\$ -	\$ 2,092,497	\$ 2,436,475
Receivables					
Accounts, net	510,092	-	-	510,092	530,951
Prepaid expenses	-	-	-	-	214
Total current assets	1,732,030	870,559	-	2,602,589	2,967,640
Noncurrent assets					
Net pension asset - IMRF	67,948	-	-	67,948	-
Capital assets being depreciated	10,329,493	-	-	10,329,493	10,113,660
Accumulated depreciation	(6,581,627)	-	-	(6,581,627)	(6,310,111)
Total noncurrent assets	3,815,814	-	-	3,815,814	3,803,549
Total assets	5,547,844	870,559	-	6,418,403	6,771,189
DEFERRED OUTFLOWS OF RESOURCES					
Pension items - IMRF	57,204	-	-	57,204	131,377
Total deferred outflows of resources	57,204	-	-	57,204	131,377
Total assets and deferred outflows of resources	5,605,048	870,559	-	6,475,607	6,902,566
LIABILITIES					
Current liabilities					
Accounts payable	312,331	32,668	-	344,999	204,552
Accrued wages payable	7,514	-	-	7,514	7,629
Deposits payable	13,937	-	-	13,937	16,700
Interest payable	6,305	-	-	6,305	6,384
Compensated absences - current	1,273	-	-	1,273	950
Bonds payable - current	11,314	-	-	11,314	11,829
Loans payable - current	41,823	-	-	41,823	41,055
Total current liabilities	394,497	32,668	-	427,165	289,099
Long-term liabilities					
Compensated absences	11,452	-	-	11,452	8,553
Bonds payable	283,371	-	-	283,371	294,685
Loans payable	647,384	-	-	647,384	689,207
Net pension liability - IMRF	-	-	-	-	163,017
Total long-term liabilities	942,207	-	-	942,207	1,155,462
Total liabilities	1,336,704	32,668	-	1,369,372	1,444,561
DEFERRED INFLOWS OF RESOURCES					
Pension items - IMRF	302,535	-	-	302,535	151,559
Total deferred inflows of resources	302,535	-	-	302,535	151,559
Total liabilities and deferred inflows of resources	1,639,239	32,668	-	1,671,907	1,596,120
NET POSITION					
Net investment in capital assets	2,763,974	-	-	2,763,974	2,766,773
Unrestricted	1,201,835	837,891	-	2,039,726	2,539,673
TOTAL NET POSITION	\$ 3,965,809	\$ 837,891	\$ -	\$ 4,803,700	\$ 5,306,446

(See independent auditor's report.)

VILLAGE OF WILLOWBROOK, ILLINOIS

WATER FUND

**SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION BY SUBFUND**

For the Year April 30, 2022
(with comparative actual)

	2022	2021		
	Water Operating	Water Capital	Eliminations	Total
OPERATING REVENUES				
Charges for services				
Water usage	\$ 3,274,777	\$ -	\$ -	\$ 3,274,777
Water meter sales	2,062	-	-	2,062
Water meter reading fees	6,679	-	-	6,679
Construction usage	1,000	-	-	1,000
Water penalties	21,915	-	-	21,915
Water shutoff/NSF fees	15,240	-	-	15,240
Total operating revenues	3,321,673	-	-	3,321,673
				3,323,880
OPERATING EXPENSES				
Administration	402,491	90,061	-	492,552
Operations	3,002,547	-	-	3,002,547
Depreciation	271,516	-	-	271,516
Total operating expenses	3,676,554	90,061	-	3,766,615
OPERATING INCOME (LOSS)	(354,881)	(90,061)	-	(444,942)
				45,493
NON-OPERATING REVENUES (EXPENSES)				
Investment income	1,076	981	-	2,057
Water connection fees	3,300	-	-	3,300
Miscellaneous income	5,035	-	-	5,035
Interest expense	(22,278)	-	-	(22,278)
Total non-operating revenues (expenses)	(12,867)	981	-	(11,886)
NET INCOME (LOSS) BEFORE TRANSFERS	(367,748)	(89,080)	-	(456,828)
				26,834
TRANSFERS				
Transfers in	92,534	-	(92,534)	-
Transfers (out)	(45,918)	(92,534)	92,534	(45,918)
Total transfers	46,616	(92,534)	-	(45,918)
CHANGE IN NET POSITION	(321,132)	(181,614)	-	(502,746)
NET POSITION, MAY 1	4,286,941	1,019,505	-	5,306,446
NET POSITION, APRIL 30	\$ 3,965,809	\$ 837,891	\$ -	\$ 4,803,700
				\$ 5,306,446

(See independent auditor's report.)

VILLAGE OF WILLOWBROOK, ILLINOIS

WATER FUND

SCHEDULE OF CASH FLOWS BY SUBFUND

For the Year Ended April 30, 2022

	Water Operating	Water Capital	Eliminations	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 3,350,867	\$ -	\$ -	\$ 3,350,867
Payments to suppliers	(2,942,968)	(57,393)	-	(3,000,361)
Payments to employees	(359,549)	-	-	(359,549)
Net cash from operating activities	<u>48,350</u>	<u>(57,393)</u>	-	<u>(9,043)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers (out)	(45,918)	-	-	(45,918)
Net cash from noncapital financing activities	<u>(45,918)</u>	<u>-</u>	-	<u>(45,918)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital assets purchased	(123,299)	(92,534)	-	(215,833)
IEPA loan principal payments	(41,055)	-	-	(41,055)
IEPA loan interest payments	(13,393)	-	-	(13,393)
Bond principal payments	(11,829)	-	-	(11,829)
Bond interest payments	(8,964)	-	-	(8,964)
Net cash from capital and related financing activities	<u>(198,540)</u>	<u>(92,534)</u>	-	<u>(291,074)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	1,076	981	-	2,057
Net cash from investing activities	<u>1,076</u>	<u>981</u>	-	<u>2,057</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS				
	(195,032)	(148,946)	-	(343,978)
CASH AND CASH EQUIVALENTS, MAY 1	<u>1,416,970</u>	<u>1,019,505</u>	-	<u>2,436,475</u>
CASH AND CASH EQUIVALENTS, APRIL 30	<u>\$ 1,221,938</u>	<u>\$ 870,559</u>	-	<u>\$ 2,092,497</u>

(This schedule is continued on the following page.)

VILLAGE OF WILLOWBROOK, ILLINOIS

WATER FUND

SCHEDULE OF CASH FLOWS BY SUBFUND (Continued)

For the Year Ended April 30, 2022

	Water Operating	Water Capital	Eliminations	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES				
Operating income (loss)				
Adjustments to reconcile operating income (loss) to net cash from operating activities				
Depreciation and amortization	271,516	-	-	271,516
Water connection fees	3,300	-	-	3,300
Miscellaneous income	5,035	-	-	5,035
Changes in assets and liabilities				-
Receivables	20,859	-	-	20,859
Prepaid expenses	214	-	-	214
Pension items - IMRF	225,149	-	-	225,149
Accounts payable	107,779	32,668	-	140,447
Accrued payroll	(115)	-	-	(115)
Deposits payable	(2,763)	-	-	(2,763)
Compensated absences	3,222	-	-	3,222
Net pension liability (asset)	(230,965)	-	-	(230,965)
NET CASH FROM OPERATING ACTIVITIES	\$ 48,350	\$ (57,393)	\$ -	\$ (9,043)

(See independent auditor's report.)

VILLAGE OF WILLOWSBROOK, ILLINOIS

WATER OPERATING SUBFUND

**SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL**

For the Year April 30, 2022
(with comparative actual)

	2022	2021		
	Original Budget	Final Budget	Actual	Actual
OPERATING REVENUES				
Charges for services				
Water usage	\$ 3,150,000	\$ 3,150,000	\$ 3,274,777	\$ 3,301,791
Water meter sales	5,000	5,000	2,062	821
Water meter reading fees	5,000	5,000	6,679	6,323
Construction usage	1,000	1,000	1,000	400
Water penalties	10,000	10,000	21,915	11,030
Water shutoff/NSF fees	5,000	5,000	15,240	3,515
 Total operating revenues	 3,176,000	 3,176,000	 3,321,673	 3,323,880
OPERATING EXPENSES				
Administration	396,647	396,647	402,491	332,727
Operations	2,955,695	2,955,695	3,002,547	2,669,764
Depreciation	-	-	271,516	272,358
 Total operating expenses	 3,352,342	 3,352,342	 3,676,554	 3,274,849
 OPERATING INCOME (LOSS)	 (176,342)	 (176,342)	 (354,881)	 49,031
NON-OPERATING REVENUES (EXPENSES)				
Investment income	1,200	1,200	1,076	1,411
Water connection fees	3,000	3,000	3,300	1,325
Miscellaneous income	-	-	5,035	-
Principal retirement	(52,884)	(52,884)	-	-
Interest expense	(22,357)	(22,357)	(22,278)	(23,073)
 Total non-operating revenues (expenses)	 (71,041)	 (71,041)	 (12,867)	 (20,337)
 NET INCOME (LOSS) BEFORE TRANSFERS	 (247,383)	 (247,383)	 (367,748)	 28,694
TRANSFERS				
Transfers in	-	-	92,534	-
Transfers (out)	(45,918)	(45,918)	(45,918)	(222,315)
 Total transfers	 (45,918)	 (45,918)	 46,616	 (222,315)
 CHANGE IN NET POSITION	 \$ (293,301)	 \$ (293,301)	 (321,132)	 (193,621)
 NET POSITION, MAY 1	 4,286,941	 4,480,562		
 NET POSITION, APRIL 30	 \$ 3,965,809	 \$ 4,286,941		

(See independent auditor's report.)

VILLAGE OF WILLOWBROOK, ILLINOIS

WATER OPERATING SUBFUND

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL

For the Year April 30, 2022
(with comparative actual)

	2022		2021	
	Original Budget	Final Budget	Actual	Actual
ADMINISTRATION				
Personal services				
Salaries - permanent employees	\$ 134,801	\$ 134,801	\$ 172,936	\$ 145,856
Overtime	25,000	25,000	36,092	28,062
Part-time - labor	2,813	2,813	8,537	7,643
Salaries - clerical	28,875	28,875	30,153	28,904
Health/dental/life insurance	41,174	41,174	41,899	46,107
Unemployment insurance	872	872	1,138	754
Medicare	2,798	2,798	3,464	2,941
Social Security	11,965	11,965	14,811	12,577
IMRF	46,878	46,878	47,810	35,379
	<hr/>	<hr/>	<hr/>	<hr/>
Total personal services	295,176	295,176	356,840	308,223
Contractual services				
Telephone	4,495	4,495	5,461	4,116
Engineering	60,500	60,500	23,444	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total contractual services	64,995	64,995	28,905	4,116
Supplies and materials				
Office supplies	500	500	203	474
Printing and publishing	5,576	5,576	5,161	5,375
Gas, oil, wash and mileage	11,000	11,000	5,421	7,810
Schools, conferences and travel	1,500	1,500	-	60
Fees, dues and subscriptions	1,400	1,400	847	1,373
Postage and meter rent	6,000	6,000	4,614	5,296
	<hr/>	<hr/>	<hr/>	<hr/>
Total supplies and materials	25,976	25,976	16,246	20,388
Risk management				
Insurance deductible	10,000	10,000	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total risk management	10,000	10,000	-	-
Equipment				
Furniture and office equipment	500	500	500	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total equipment	500	500	500	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total administration	396,647	396,647	402,491	332,727
OPERATIONS				
Administrative fees	647,154	647,154	691,875	562,288

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWBROOK, ILLINOIS

WATER OPERATING SUBFUND

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)

For the Year April 30, 2022
(with comparative actual)

	2022		2021	
	Original Budget	Final Budget	Actual	Actual
OPERATIONS (Continued)				
Data processing				
EDP equipment/software	\$ 35,364	\$ 35,364	\$ 14,962	\$ 1,050
EDP licenses	15,647	15,647	2,052	7,163
IT Consulting	2,693	2,693	2,491	1,158
Total data processing	<u>53,704</u>	<u>53,704</u>	<u>19,505</u>	<u>9,371</u>
Water production				
Contractual services				
Energy - electric pump	18,000	18,000	18,592	18,077
Total contractual services	<u>18,000</u>	<u>18,000</u>	<u>18,592</u>	<u>18,077</u>
Supplies and materials				
Chemicals	1,500	1,500	1,958	93
Sampling analysis	4,500	4,500	1,535	1,950
Total supplies and materials	<u>6,000</u>	<u>6,000</u>	<u>3,493</u>	<u>2,043</u>
Equipment				
Maintenance - pumps and well 3	500	500	-	-
Maintenance standpipe	500	500	-	-
Total equipment	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>-</u>
Other				
Purchases of water	<u>1,689,800</u>	<u>1,689,800</u>	<u>1,597,231</u>	<u>1,643,246</u>
Total other	<u>1,689,800</u>	<u>1,689,800</u>	<u>1,597,231</u>	<u>1,643,246</u>
Total water production	<u>1,714,800</u>	<u>1,714,800</u>	<u>1,619,316</u>	<u>1,663,366</u>
Water storage				
Equipment				
Well house repair and maintenance - L.H. V.	1,500	1,500	2,299	3,184
Well house repair and maintenance - W.E.P.	1,500	1,500	3,684	5,200
Materials and supplies - standpipe	5,500	5,500	5,176	4,974
Repair and maintenance - standpipe	9,000	9,000	13,334	8,239
Total equipment	<u>17,500</u>	<u>17,500</u>	<u>24,493</u>	<u>21,597</u>
Total water storage	<u>17,500</u>	<u>17,500</u>	<u>24,493</u>	<u>21,597</u>

(This schedule is continued on the following page.)

VILLAGE OF WILLOWBROOK, ILLINOIS

WATER OPERATING SUBFUND

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)

For the Year April 30, 2022
(with comparative actual)

	2022		2021	
	Original Budget	Final Budget	Actual	Actual
OPERATIONS (Continued)				
Transmission and distribution				
Contractual services				
Leak surveys	\$ 20,256	\$ 20,256	\$ 28,311	\$ 17,784
Water distribution repair and maintenance	200,000	200,000	515,210	315,717
Landscape - other	1,500	1,500	1,003	1,078
Total contractual services	221,756	221,756	544,524	334,579
Equipment				
Operating equipment	5,000	5,000	2,623	1,648
JULIE maintenance and supply	500	500	-	-
Materials and supplies distribution	35,000	35,000	74,571	28,265
Total equipment	40,500	40,500	77,194	29,913
Total transmission and distribution	262,256	262,256	621,718	364,492
Metering and billing				
Contractual services				
Meters flow testing	10,263	10,263	3,036	17,074
Total contractual services	10,263	10,263	3,036	17,074
Equipment				
Metering equipment, new	15,000	15,000	1,653	21,949
Meter replacement	13,297	13,297	785	-
Maintenance - meter equipment	2,500	2,500	26	1,557
Total equipment	30,797	30,797	2,464	23,506
Total metering and billing	41,060	41,060	5,500	40,580
Capital improvements				
Capital outlay				
Vehicles	131,721	131,721	106,109	15,064
Distribution system replacement	87,500	87,500	37,330	8,070
Total capital outlay	219,221	219,221	143,439	23,134
Total capital improvements	219,221	219,221	143,439	23,134
Less capital assets capitalized	-	-	(123,299)	(15,064)
Total operations	2,955,695	2,955,695	3,002,547	2,669,764
DEPRECIATION	-	-	271,516	272,358
TOTAL OPERATING EXPENSES	\$ 3,352,342	\$ 3,352,342	\$ 3,676,554	\$ 3,274,849

(See independent auditor's report.)

VILLAGE OF WILLOWBROOK, ILLINOIS

WATER CAPITAL SUBFUND

**SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL**

For the Year April 30, 2022
(with comparative actual)

	2022	2021	
	Original Budget	Final Budget	Actual
OPERATING REVENUES			
None	\$ -	\$ -	\$ -
OPERATING EXPENSES			
Operations			
Capital improvements			
Water system improvements	151,125	151,125	182,595
MTU replacement	1,000	1,000	-
Total capital improvements	152,125	152,125	182,595
Less capital assets capitalized	-	-	(92,534)
Total operating expenses	152,125	152,125	90,061
OPERATING INCOME (LOSS)	<u>(152,125)</u>	<u>(152,125)</u>	<u>(90,061)</u>
NON-OPERATING REVENUES (EXPENSES)			
Investment income	960	960	981
Total non-operating revenues (expenses)	960	960	1,678
NET INCOME (LOSS) BEFORE TRANSFERS	<u>(151,165)</u>	<u>(151,165)</u>	<u>(89,080)</u>
TRANSFERS			
Transfers in	-	-	-
Transfers (out)	-	-	(92,534)
Total transfers	-	-	(92,534)
CHANGE IN NET POSITION	<u>\$ (151,165)</u>	<u>\$ (151,165)</u>	<u>(181,614)</u>
NET POSITION, MAY 1			1,019,505
NET POSITION, APRIL 30	<u>\$ 837,891</u>	<u>\$ 1,019,505</u>	

(See independent auditor's report.)

VILLAGE OF WILLOWBROOK, ILLINOIS

WATER OPERATING SUBFUND

SCHEDULE OF CAPITAL ASSETS AND ACCUMULATED DEPRECIATION

For the Year April 30, 2022

	Assets				
	Balances	Additions	Retirements	Balances	
	May 1			April 30	
Buildings	\$ 3,330,333	\$ 19,200	\$ -	\$ 3,349,533	
Distribution system	5,636,730	92,534	- -	5,729,264	
Machinery and equipment	857,198	-	- -	857,198	
Vehicles	289,399	104,099	- -	393,498	
TOTAL ASSETS	\$ 10,113,660	\$ 215,833	\$ -	\$ 10,329,493	

	Accumulated Depreciation				
	Balances	Additions	Retirements	Balances	
	May 1			April 30	Book
Buildings	\$ 1,542,748	\$ 96,236	\$ -	\$ 1,638,984	\$ 1,710,549
Distribution system	3,935,686	122,813	- -	4,058,499	1,670,765
Machinery and equipment	598,728	28,773	- -	627,501	229,697
Vehicles	232,949	23,694	- -	256,643	136,855
TOTAL ACCUMULATED DEPRECIATION	\$ 6,310,111	\$ 271,516	\$ -	\$ 6,581,627	\$ 3,747,866

(See independent auditor's report.)

FIDUCIARY FUNDS

PENSION TRUST FUND

Police Pension Trust Fund - to account for the accumulation of resources to pay pension costs. Resources are contributed by police department members at fixed rates per state statutes and by the Village via transfers, in amounts that have been determined by an independent actuary.

CUSTODIAL FUND

SSA #1 Bond and Interest Fund - to account for the collection of taxes and remittance to bondholders for the Special Service Area #1 non-commitment bonds.

VILLAGE OF WILLOWSBROOK, ILLINOIS

POLICE PENSION TRUST FUND

STATEMENT OF FIDUCIARY NET POSITION
(with comparative actual)

April 30, 2022

	2022	2021
ASSETS		
Cash and cash equivalents	\$ 974,070	\$ 203,932
Investments		
U.S. agency obligations	5,782,416	6,121,419
U.S. Treasury obligations	1,131,992	1,135,696
Corporate bonds	1,722,009	1,790,435
State and local obligations	1,729,427	1,482,971
Negotiable certificates of deposit	366,031	299,351
Equity mutual funds	15,637,166	17,750,727
Receivables		
Accrued interest	81,789	80,242
Prepaid expenses	530	-
 Total assets	 27,425,430	 28,864,773
LIABILITIES		
Accounts payable	6,783	1,018
Due to municipality	958,195	-
 Total liabilities	 964,978	 1,018
NET POSITION RESTRICTED FOR PENSION BENEFITS	 \$ 26,460,452	 \$ 28,863,755

(See independent auditor's report.)

VILLAGE OF WILLOWBROOK, ILLINOIS

POLICE PENSION TRUST FUND

**SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION -
BUDGET AND ACTUAL
(with comparative actual)**

For the Year Ended April 30, 2022

	2022	2021		
	Original Budget	Final Budget	Actual	Actual
ADDITIONS				
Contributions				
Employer contributions	\$ 1,190,994	\$ 1,190,994	\$ 1,190,991	\$ 1,074,713
Employee contributions	257,599	257,599	298,299	228,013
Total contributions	<u>1,448,593</u>	<u>1,448,593</u>	<u>1,489,290</u>	<u>1,302,726</u>
Investment income				
Net appreciation (depreciation) in fair value of investments	-	-	(3,466,915)	5,686,522
Interest	500,000	500,000	1,407,295	681,428
Total investment income	<u>500,000</u>	<u>500,000</u>	<u>(2,059,620)</u>	<u>6,367,950</u>
Less investment expense	(35,000)	(35,000)	(39,294)	(32,788)
Net investment income	<u>465,000</u>	<u>465,000</u>	<u>(2,098,914)</u>	<u>6,335,162</u>
Total additions	<u>1,913,593</u>	<u>1,913,593</u>	<u>(609,624)</u>	<u>7,637,888</u>
DEDUCTIONS				
Benefits and refunds	1,611,443	1,611,443	1,772,461	1,566,394
Administration	25,303	25,303	21,218	22,124
Total deductions	<u>1,636,746</u>	<u>1,636,746</u>	<u>1,793,679</u>	<u>1,588,518</u>
NET INCREASE (DECREASE)	<u>\$ 276,847</u>	<u>\$ 276,847</u>	<u>(2,403,303)</u>	<u>6,049,370</u>
NET POSITION RESTRICTED FOR PENSIONS				
May 1			28,863,755	22,814,385
April 30			<u>\$ 26,460,452</u>	<u>\$ 28,863,755</u>

(See independent auditor's report.)

VILLAGE OF WILLOWBROOK, ILLINOIS

POLICE PENSION TRUST FUND

SCHEDULE OF DEDUCTIONS - BUDGET AND ACTUAL
 (with comparative actual)

For the Year Ended April 30, 2022

	2022		2021	
	Original Budget	Final Budget	Actual	Actual
DEDUCTIONS				
Benefits and refunds				
Pension benefits	1,380,356	1,380,356	1,447,739	1,334,430
Widow pension benefits	85,553	85,553	85,553	86,738
Disability benefits - non-duty	73,443	73,443	73,933	72,297
Disability benefits - duty	72,091	72,091	72,091	72,091
Separation refunds	-	-	40,900	838
Transfers to other pensions	-	-	52,245	-
 Total benefits and refunds	 1,611,443	 1,611,443	 1,772,461	 1,566,394
Administration				
Contractual services				
Legal fees	1,000	1,000	1,750	800
Audit	3,620	3,620	3,620	3,515
Actuary services	6,180	6,180	6,180	6,000
Fiduciary insurance	3,283	3,283	-	3,187
Supplies and materials				
Meetings, travel and conferences	4,000	4,000	1,940	2,315
Fees, dues and subscriptions	795	795	265	795
Postage and meter rent	50	50	-	49
Other				
Filing fees	5,625	5,625	4,563	4,544
Court reporter	-	-	2,900	-
Exams - physical	750	750	-	919
 Total administration	 25,303	 25,303	 21,218	 22,124
 TOTAL DEDUCTIONS	 \$ 1,636,746	 \$ 1,636,746	 \$ 1,793,679	 \$ 1,588,518

(See independent auditor's report.)

VILLAGE OF WILLOWSBROOK, ILLINOIS

SSA #1 BOND AND INTEREST FUND

**STATEMENT OF FIDUCIARY NET POSITION -
CUSTODIAL FUNDS**

For the Year Ended April 30, 2022
(with comparative actual)

	2022	2021
ASSETS		
Cash and investments	\$ 280,497	\$ 21,860
Property taxes receivable	<u>326,669</u>	<u>323,801</u>
Total assets	<u>607,166</u>	<u>345,661</u>
LIABILITIES		
Due to other funds	<u>255,293</u>	-
DEFERRED INFLOWS OF RESOURCES		
Deferred revenue	<u>326,669</u>	<u>323,801</u>
Total liabilities and deferred inflows of resources	<u>581,962</u>	<u>323,801</u>
NET POSITION RESTRICTED		
Restricted for debt service	<u>25,204</u>	<u>21,860</u>
TOTAL NET POSITION	<u><u>\$ 25,204</u></u>	<u><u>\$ 21,860</u></u>

(See independent auditor's report.)

VILLAGE OF WILLOWSBROOK, ILLINOIS

SSA #1 BOND AND INTEREST FUND

**SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION - BUDGET AND ACTUAL
CUSTODIAL FUNDS**

For the Year Ended April 30, 2022
(with comparative actual)

	2022		2021	
	Original Budget	Final Budget	Actual	Actual
ADDITIONS				
Taxes				
Property	\$ 320,585	\$ 320,585	\$ 323,801	\$ 325,145
Investment income	240	240	128	130
 Total contributions	 320,825	 320,825	 323,929	 325,275
DEDUCTIONS				
Debt service				
Principal retirement	190,000	190,000	190,000	180,000
Interest and fiscal charges	130,585	130,585	130,585	141,925
 Total deductions	 320,585	 320,585	 320,585	 321,925
 NET INCREASE	 \$ 240	 \$ 240	 3,344	 3,350
NET POSITION RESTRICTED				
May 1			21,860	18,510
April 30			\$ 25,204	\$ 21,860

(See independent auditor's report.)

STATISTICAL SECTION

This part of the Village of Willowbrook, Illinois' annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the Village's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the Village's financial performance and well-being have changed over time.	122-131
Revenue Capacity These schedules contain information to help the reader assess the Village's most significant local revenue source, the sales tax.	132-138
Debt Capacity These schedules present information to help the reader assess the affordability of the Village's current levels of outstanding debt and the Village's ability to issue additional debt in the future.	139-143
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the Village's financial activities take place.	144-145
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the Village's financial report relates to the services the Village provides and the activities it performs.	146-151

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

VILLAGE OF WILLOWBROOK, ILLINOIS

NET POSITION BY COMPONENT

Last Ten Fiscal Years

Fiscal Year	2013	2014	2015	2016
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	\$ 5,264,425	\$ 7,214,454	\$ 8,024,923	\$ 8,363,778
Restricted	284,836	542,007	457,565	725,914
Unrestricted	6,554,108	5,661,970	5,664,954	(1,707,911)
TOTAL GOVERNMENTAL ACTIVITIES	\$ 12,103,369	\$ 13,418,431	\$ 14,147,442	\$ 7,381,781
BUSINESS-TYPE ACTIVITIES				
Net investment in capital assets	\$ 3,774,481	\$ 3,609,593	\$ 3,433,566	\$ 3,275,124
Restricted	-	-	-	-
Unrestricted	951,625	1,336,957	1,363,748	1,868,299
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 4,726,106	\$ 4,946,550	\$ 4,797,314	\$ 5,143,423
PRIMARY GOVERNMENT				
Net investment in capital assets	\$ 9,038,906	\$ 10,824,047	\$ 11,458,489	\$ 11,638,902
Restricted	284,836	542,007	457,565	725,914
Unrestricted	7,505,733	6,998,927	7,028,702	160,388
TOTAL PRIMARY GOVERNMENT	\$ 16,829,475	\$ 18,364,981	\$ 18,944,756	\$ 12,525,204

*The Village implemented GASB Statement No. 68 for the fiscal year ended April 30, 2016.

Data Source

Audited Financial Statements

2017	2018	2019	2020	2021	2022
\$ 8,399,784	\$ 9,907,236	\$ 10,070,116	\$ 10,020,765	\$ 9,761,811	\$ 10,012,122
681,450	1,411,724	1,613,789	2,361,291	3,154,940	3,735,499
(1,109,203)	(2,544,020)	(3,680,857)	(5,992,416)	(2,457,599)	1,199,801
<u>\$ 7,972,031</u>	<u>\$ 8,774,940</u>	<u>\$ 8,003,048</u>	<u>\$ 6,389,640</u>	<u>\$ 10,459,152</u>	<u>\$ 14,947,422</u>
\$ 3,228,303	\$ 3,336,693	\$ 3,118,824	\$ 2,948,071	\$ 2,766,773	\$ 2,763,974
-	-	-	-	-	-
1,968,263	1,806,013	2,091,061	2,378,236	2,539,673	2,039,726
<u>\$ 5,196,566</u>	<u>\$ 5,142,706</u>	<u>\$ 5,209,885</u>	<u>\$ 5,326,307</u>	<u>\$ 5,306,446</u>	<u>\$ 4,803,700</u>
\$ 11,628,087	\$ 13,243,929	\$ 13,188,940	\$ 12,968,836	\$ 12,528,584	\$ 12,776,096
681,450	1,411,724	1,613,789	2,361,291	3,154,940	3,735,499
859,060	(738,007)	(1,589,796)	(3,614,180)	82,074	3,239,527
<u>\$ 13,168,597</u>	<u>\$ 13,917,646</u>	<u>\$ 13,212,933</u>	<u>\$ 11,715,947</u>	<u>\$ 15,765,598</u>	<u>\$ 19,751,122</u>

VILLAGE OF WILLOWBROOK, ILLINOIS

CHANGE IN NET POSITION

Last Ten Fiscal Years

Fiscal Year	2013	2014	2015	2016
EXPENSES				
Governmental activities				
General government	\$ 1,749,392	\$ 1,841,555	\$ 1,900,670	\$ 1,881,558
Public safety	4,010,474	4,328,867	4,255,941	4,908,296
Highways and streets	938,227	1,341,547	1,400,163	1,502,321
Economic development	316,451	305,157	978,200	-
Health and welfare	27,278	24,715	31,749	29,770
Culture and recreation	318,719	353,247	313,354	300,654
Interest	136,043	79,561	186,432	129,493
Total governmental activities expenses	<u>7,496,584</u>	<u>8,274,649</u>	<u>9,066,509</u>	<u>8,752,092</u>
Business-type activities				
Water	2,416,263	2,707,392	3,130,338	2,924,596
Total business-type activities expenses	<u>2,416,263</u>	<u>2,707,392</u>	<u>3,130,338</u>	<u>2,924,596</u>
TOTAL PRIMARY GOVERNMENT EXPENSES				
	<u>\$ 9,912,847</u>	<u>\$ 10,982,041</u>	<u>\$ 12,196,847</u>	<u>\$ 11,676,688</u>
PROGRAM REVENUES				
Governmental activities				
Charges for services				
General government	\$ 641,209	\$ 654,947	\$ 755,454	\$ 643,597
Public safety	731,788	961,076	820,825	525,474
Highways and streets	10,507	1,393	30,433	60,128
Culture and recreation	69,031	83,797	73,174	44,709
Operating grants and contributions	384,983	321,364	315,576	304,082
Capital grants and contributions	12,110	-	31,188	99,623
Total governmental activities program revenues	<u>1,849,628</u>	<u>2,022,577</u>	<u>2,026,650</u>	<u>1,677,613</u>
Business-type activities				
Charges for services				
Water	2,364,897	2,976,709	3,029,038	3,511,715
Total business-type activities program revenues	<u>2,364,897</u>	<u>2,976,709</u>	<u>3,029,038</u>	<u>3,511,715</u>
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES				
	<u>\$ 4,214,525</u>	<u>\$ 4,999,286</u>	<u>\$ 5,055,688</u>	<u>\$ 5,189,328</u>

	2017	2018	2019	2020	2021	2022
\$ 1,924,865	\$ 1,955,420	\$ 2,295,395	\$ 2,425,266	\$ 2,249,401	\$ 2,282,323	
5,117,341	5,411,704	5,693,137	5,939,510	4,908,104	6,045,991	
1,959,066	1,551,186	1,502,118	1,517,939	1,906,472	2,393,079	
37,717	13,208	24,447	2,007,106	10,813	4,785	
28,870	32,039	33,480	36,300	28,073	44,163	
375,014	429,249	449,727	456,437	378,631	565,699	
123,336	116,723	112,600	108,384	104,068	100,010	
9,566,209	9,509,529	10,110,904	12,490,942	9,585,562	11,436,050	
3,105,883	3,496,606	3,277,263	3,081,902	3,301,460	3,788,893	
3,105,883	3,496,606	3,277,263	3,081,902	3,301,460	3,788,893	
\$ 12,672,092	\$ 13,006,135	\$ 13,388,167	\$ 15,572,844	\$ 12,887,022	\$ 15,224,943	
\$ 715,128	\$ 809,185	\$ 1,036,133	\$ 1,019,303	\$ 623,377	\$ 791,471	
910,371	840,834	1,081,612	860,003	765,455	1,113,733	
36,038	9,954	16,774	36,008	78,988	6,465	
34,415	32,725	34,621	16,680	5,680	30,588	
244,246	224,530	229,154	390,280	832,606	495,137	
-	528,646	129,683	-	281,410	187,607	
1,940,198	2,445,874	2,527,977	2,322,274	2,587,516	2,625,001	
3,199,322	3,465,827	3,355,646	3,216,803	3,323,880	3,321,673	
3,199,322	3,465,827	3,355,646	3,216,803	3,323,880	3,321,673	
\$ 5,139,520	\$ 5,911,701	\$ 5,883,623	\$ 5,539,077	\$ 5,911,396	\$ 5,946,674	

VILLAGE OF WILLOWSBROOK, ILLINOIS

CHANGE IN NET POSITION (Continued)

Last Ten Fiscal Years

Fiscal Year	2013	2014	2015	2016
NET (EXPENSES) REVENUES				
Governmental activities	\$ (5,646,956)	\$ (6,252,072)	\$ (7,039,859)	\$ (7,074,479)
Business-type activities	(51,366)	269,317	(101,300)	587,119
TOTAL PRIMARY GOVERNMENT NET (EXPENSES) REVENUES				
	<u>\$ (5,698,322)</u>	<u>\$ (5,982,755)</u>	<u>\$ (7,141,159)</u>	<u>\$ (6,487,360)</u>
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION				
Governmental activities				
Taxes				
Property	\$ 964,324	\$ 973,285	\$ 996,382	\$ 180,248
Utility	1,138,881	1,130,944	1,051,378	970,028
Places of eating	-	-	-	-
Hotel/motel	-	-	-	-
Business district	-	-	-	-
Home-rule sales tax	-	-	-	-
Other	767,303	806,443	779,038	1,011,814
Intergovernmental				
Sales taxes	3,669,825	3,627,099	3,669,365	3,816,610
Income taxes	769,630	832,190	836,361	910,129
Replacement tax	-	-	-	-
Investment income	6,565	4,041	(142)	9,311
Miscellaneous	189,261	141,754	386,262	362,791
Gain (loss) on sale of capital assets	-	-	-	28,606
Transfers in (out)	(2,218)	51,378	50,226	47,120
Total governmental activities	<u>7,503,571</u>	<u>7,567,134</u>	<u>7,768,870</u>	<u>7,336,657</u>
Business-type activities				
Investment income	1,567	1,055	1,415	2,620
Miscellaneous	600	1,450	875	1,500
Gain (loss) on sale of capital assets	-	-	-	-
Transfers in (out)	2,218	(51,378)	(50,226)	(47,120)
Total business-type activities	<u>4,385</u>	<u>(48,873)</u>	<u>(47,936)</u>	<u>(43,000)</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 7,507,956</u>	<u>\$ 7,518,261</u>	<u>\$ 7,720,934</u>	<u>\$ 7,293,657</u>
CHANGE IN NET POSITION				
Governmental activities	\$ 1,856,615	\$ 1,315,062	\$ 729,011	\$ 262,178
Business-type activities	(46,981)	220,444	(149,236)	544,119
TOTAL PRIMARY GOVERNMENT CHANGE IN NET POSITION	<u>\$ 1,809,634</u>	<u>\$ 1,535,506</u>	<u>\$ 579,775</u>	<u>\$ 806,297</u>

Data Source

Audited Financial Statements

2017	2018	2019	2020	2021	2022
\$ (7,626,011)	\$ (7,063,655)	\$ (7,582,927)	\$ (10,168,668)	\$ (6,998,046)	\$ (8,811,049)
93,439	(30,779)	78,383	134,901	22,420	(467,220)
<u>\$ (7,532,572)</u>	<u>\$ (7,094,434)</u>	<u>\$ (7,504,544)</u>	<u>\$ (10,033,767)</u>	<u>\$ (6,975,626)</u>	<u>\$ (9,278,269)</u>
\$ 170,653	\$ 181,033	\$ 187,616	\$ 188,908	\$ 191,538	\$ 198,574
963,128	932,667	903,954	835,251	798,163	870,877
-	-	-	517,440	480,243	619,882
-	-	-	233,284	176,381	326,539
-	-	-	627,684	605,330	630,963
-	-	-	-	755,233	2,820,612
967,692	985,816	1,016,174	364,352	605,903	730,269
3,927,986	4,431,963	4,772,278	4,390,134	4,645,953	5,119,363
807,242	774,423	829,140	926,999	985,983	1,285,866
-	-	-	-	1,656	3,849
33,331	47,001	104,509	106,547	12,978	8,959
437,996	460,197	269,795	297,818	731,609	637,648
17,689	6,119	-	19,372	5,652	-
47,051	47,345	46,601	47,471	46,695	45,918
7,372,768	7,866,564	8,130,067	8,555,260	10,043,317	13,299,319
5,655	12,315	30,082	28,992	3,089	2,057
1,100	11,949	5,315	-	1,325	8,335
-	-	-	-	-	-
(47,051)	(47,345)	(46,601)	(47,471)	(46,695)	(45,918)
(40,296)	(23,081)	(11,204)	(18,479)	(42,281)	(35,526)
\$ 7,332,472	\$ 7,843,483	\$ 8,118,863	\$ 8,536,781	\$ 10,001,036	\$ 13,263,793
\$ (253,243)	\$ 802,909	\$ 547,140	\$ (1,613,408)	\$ 3,045,271	\$ 4,488,270
53,143	(53,860)	67,179	116,422	(19,861)	(502,746)
\$ (200,100)	\$ 749,049	\$ 614,319	\$ (1,496,986)	\$ 3,025,410	\$ 3,985,524

VILLAGE OF WILLOWSBROOK, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2013	2014	2015	2016
GENERAL FUND				
Nonspendable	\$ 147,866	\$ 143,415	\$ 119,313	\$ 122,702
Restricted	17,720	23,140	49,455	79,959
Unrestricted				
Assigned for subsequent year's budget	-	-	-	-
Unassigned	3,602,461	4,448,662	5,501,469	5,837,708
TOTAL GENERAL FUND	\$ 3,768,047	\$ 4,615,217	\$ 5,670,237	\$ 6,040,369
ALL OTHER GOVERNMENTAL FUNDS				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	267,116	518,867	3,548,151	3,562,942
Unrestricted				
Assigned	3,255,015	1,139,246	86,616	85,605
Unassigned (deficit)	-	-	(51,042)	(22)
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 3,522,131	\$ 1,658,113	\$ 3,583,725	\$ 3,648,525

Data Source

Audited Financial Statements

	2017	2018	2019	2020	2021	2022
\$	142,421	\$ 137,963	\$ 153,806	\$ 179,650	\$ 198,454	\$ 169,644
	88,026	48,494	75,030	98,353	126,931	106,102
	-	-	-	-	812,412	-
	5,925,276	4,862,049	5,026,889	5,223,961	7,317,367	10,978,451
\$	<u>6,155,723</u>	<u>\$ 5,048,506</u>	<u>\$ 5,255,725</u>	<u>\$ 5,501,964</u>	<u>\$ 8,455,164</u>	<u>\$ 11,254,197</u>
\$	3,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -
	535,582	1,168,602	1,431,248	2,152,417	3,028,009	3,629,397
	290	11,870	517,333	736,818	19,061	347
	(32,149)	-	-	-	-	-
\$	<u>506,723</u>	<u>\$ 1,183,472</u>	<u>\$ 1,948,581</u>	<u>\$ 2,889,235</u>	<u>\$ 3,047,070</u>	<u>\$ 3,629,744</u>

VILLAGE OF WILLOWSBROOK, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2013	2014	2015	2016
REVENUES				
Taxes	\$ 2,870,508	\$ 2,910,672	\$ 2,826,798	\$ 2,162,090
Intergovernmental	4,836,548	4,780,653	4,848,679	5,130,444
Licenses and permits	389,656	419,015	519,673	550,197
Charges for services	130,060	123,707	342,081	176,944
Fines	704,981	937,080	796,462	510,979
Investment income	6,565	4,041	(142)	9,311
Miscellaneous	251,760	301,157	364,876	417,339
 Total revenues	 9,190,078	 9,476,325	 9,698,427	 8,957,304
EXPENDITURES				
General government	1,729,023	1,734,766	1,681,912	1,884,225
Public safety	4,062,894	4,318,239	4,358,459	4,583,795
Highways and streets	828,383	1,264,000	1,292,391	1,404,133
Economic development	316,451	312,930	978,200	-
Health and welfare	27,278	24,715	31,749	29,770
Culture and recreation	297,710	304,392	311,148	255,937
Capital outlay	-	2,090,811	1,829,869	228,741
Debt service				
Principal	532,494	422,256	90,000	115,000
Interest and fiscal charges	120,891	87,542	200,031	96,497
 Total expenditures	 7,915,124	 10,559,651	 10,773,759	 8,598,098
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 1,274,954	 (1,083,326)	 (1,075,332)	 359,206
OTHER FINANCING SOURCES (USES)				
Transfers in	158,744	194,902	163,777	321,657
Transfers (out)	(160,962)	(143,524)	(113,551)	(274,537)
Proceeds from issuance of bonds	-	-	4,570,000	-
Premium of bonds issued	-	-	157,408	-
Payment to escrow agent	-	-	(1,455,070)	-
Sale of capital assets	8,710	15,000	733,500	28,606
 Total other financing sources (uses)	 6,492	 66,378	 4,056,064	 75,726
 NET CHANGE IN FUND BALANCES	 \$ 1,281,446	 \$ (1,016,948)	 \$ 2,980,732	 \$ 434,932
 DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	 8.38%	 6.07%	 3.30%	 2.63%

Note: The Village implemented Home Rule sales tax effective January 1, 2021.

Data Source

Audited Financial Statements

2017	2018	2019	2020	2021	2022
\$ 2,101,473	\$ 2,099,516	\$ 2,696,606	\$ 2,766,919	\$ 3,612,791	\$ 6,197,715
4,979,474	5,959,562	5,362,031	5,703,413	6,744,210	7,079,782
656,148	774,262	876,260	836,781	465,332	562,129
147,524	133,447	160,200	124,212	142,215	145,783
886,625	821,118	1,053,893	840,116	750,023	1,091,482
33,331	47,001	104,509	106,547	12,978	8,959
375,792	380,545	347,638	357,987	508,288	465,254
<u>9,180,367</u>	<u>10,215,451</u>	<u>10,601,137</u>	<u>10,735,975</u>	<u>12,235,837</u>	<u>15,551,104</u>
1,816,254	1,912,697	2,338,262	2,314,520	2,039,767	2,559,625
4,678,084	4,948,286	4,827,592	5,039,190	5,266,333	6,211,413
1,947,202	1,419,848	1,387,456	1,424,768	1,793,826	2,451,663
37,717	13,208	24,447	86,963	10,813	4,785
28,870	32,039	33,480	36,300	28,073	44,163
417,799	1,273,358	362,021	381,440	281,275	551,966
3,019,254	774,811	376,624	6,400	-	-
199,714	204,714	209,200	214,200	280,568	287,869
126,661	120,422	116,328	112,144	107,860	103,831
<u>12,271,555</u>	<u>10,699,383</u>	<u>9,675,410</u>	<u>9,615,925</u>	<u>9,808,515</u>	<u>12,215,315</u>
<u>(3,091,188)</u>	<u>(483,932)</u>	<u>925,727</u>	<u>1,120,050</u>	<u>2,427,322</u>	<u>3,335,789</u>
348,232	1,142,924	690,711	351,113	1,044,304	374,584
(301,181)	(1,095,579)	(644,110)	(303,642)	(997,609)	(328,666)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
17,689	6,119	-	19,372	5,652	-
<u>64,740</u>	<u>53,464</u>	<u>46,601</u>	<u>66,843</u>	<u>52,347</u>	<u>45,918</u>
<u>\$ (3,026,448)</u>	<u>\$ (430,468)</u>	<u>\$ 972,328</u>	<u>\$ 1,186,893</u>	<u>\$ 2,479,669</u>	<u>\$ 3,381,707</u>
<u>3.70%</u>	<u>3.72%</u>	<u>3.50%</u>	<u>4.97%</u>	<u>3.99%</u>	<u>3.38%</u>

VILLAGE OF WILLOWBROOK, ILLINOIS

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

Levy Year	Residential Property	Commercial Property	Industrial Property	Farm Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Estimated Actual Taxable Value
2012	\$ 288,574,369	\$ 74,890,770	\$ 30,914,650	\$ 634	\$ 394,380,423	0.0174	\$ 1,183,141,269	33.333%
2013	271,634,733	72,390,980	31,083,220	697	375,109,630	0.0192	1,125,328,890	33.333%
2014	267,439,709	81,164,580	31,799,250	766	380,404,305	0.0195	1,141,212,915	33.333%
2015	277,340,388	80,515,073	35,182,390	840	393,038,691	0.0192	1,179,116,073	33.333%
2016	297,109,467	85,345,360	37,018,620	924	419,474,371	0.0180	1,258,423,113	33.333%
2017	311,396,406	92,294,587	35,303,080	-	438,994,073	0.0181	1,316,982,219	33.333%
2018	327,515,747	95,943,129	36,616,440	-	438,994,073	0.0164	1,316,982,219	33.333%
2019	340,967,350	101,440,354	37,792,810	-	480,200,514	0.0154	1,440,601,542	33.333%
2020	356,373,801	104,611,079	40,303,540	-	501,288,420	0.0151	1,503,865,260	33.333%
2021	364,227,339	108,822,997	42,217,950	-	515,268,286	0.0152	1,545,804,858	33.333%

Note : Property in the Village is reassessed each year. Property is assessed at 33% of actual value.

[Data Source](#)

Office of the County Clerk

VILLAGE OF WILLOWBROOK, ILLINOIS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Levy Years

Tax Levy Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Village of Willowbrook										
Special Recreation	0.0174	0.0192	0.0195	0.0192	0.0180	0.0181	0.0164	0.0154	0.0151	0.0152
Overlapping Rates										
DuPage County	0.1929	0.2040	0.2057	0.1971	0.1848	0.1749	0.1673	0.1655	0.1609	0.1587
DuPage County Forest Preserve District	0.1542	0.1657	0.1691	0.1622	0.1514	0.1306	0.1278	0.1242	0.1205	0.1177
DuPage Airport Authority	0.0168	0.0178	0.0196	0.0188	0.0176	0.0166	0.0146	0.0141	0.0148	0.0144
Downers Grove Township	0.0343	0.0368	0.0368	0.0368	0.0345	0.0331	0.0318	0.0311	0.0309	0.0310
Downers Grove Township Road District	0.0512	0.0549	0.0524	0.0550	0.0524	0.0512	0.0510	0.0510	0.0507	0.0508
Grade School District #60	2.8900	3.1285	3.2133	3.2726	3.1078	3.0291	3.1443	3.0390	2.9922	2.9942
Grade School District #61	3.0860	3.3089	3.4342	3.3948	3.2342	3.1612	3.0961	2.9951	2.9491	2.9363
Grade School District #62	1.7978	1.9154	1.9551	1.9254	1.8487	1.8031	1.7768	1.7813	1.7624	1.7569
Grade School District #181	2.6965	2.8094	2.8455	2.7350	2.5828	2.5456	2.5401	2.5796	2.3641	2.3904
High School District #86	1.4984	1.5681	1.5921	1.5592	1.4731	1.4380	1.4415	1.6110	1.6142	1.6132
College of DuPage #502	0.2681	0.2956	0.2975	0.2786	0.2626	0.2431	0.2317	0.2112	0.2114	0.2037
Tri-State Fire Protection District	0.6627	0.7116	0.7389	0.7501	0.7160	0.7365	0.6467	0.6668	0.6678	0.6534
Pleasantview Fire Protection District	0.8477	0.8413	0.8327	0.8795	0.8279	0.7787	0.7655	0.8300	0.8406	0.6960
Indian Prairie Library District	0.1995	0.1848	0.1924	0.1892	0.1824	0.1777	0.1722	0.1734	0.1721	0.0169
Tri-State Park District	0.0582	0.0622	0.0659	0.0632	0.0598	0.0584	0.0578	0.0576	0.0572	0.0571
Burr Ridge Park District	0.2036	0.2171	0.2165	0.2139	0.2116	0.2071	0.1924	0.2018	0.2041	0.2047
Clarendon Blackhawk Mosquito District	0.0046	0.0047	0.0047	0.0045	0.0043	0.0041	0.0039	0.0041	0.0041	0.0043

Data Source

Office of the County Clerk

VILLAGE OF WILLOWBROOK, ILLINOIS

PRINCIPAL PROPERTY TAX PAYERS

Current Year and Nine Years Ago

Taxpayer	2022			2013		
	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation
TGM Willowbrook Apartments (formerly AMLI of Willowbrook)	\$ 20,061,160	1	3.89%	\$ 11,942,530	1	3.03%
Harlem Irving Companies	9,922,710	2	1.93%	9,600,600	2	2.43%
Regency Centers, LP (Hinsdale Lake Commons)	5,901,970	3	1.15%	4,812,530	4	1.22%
The Oaks at Knollwood				5,444,240	3	1.38%
Willowbrook Apartments (Heartland Willowbrook LLC)	3,957,050	4	0.77%	2,645,690	8	0.67%
Mc Naughton Builders (Woodland Park Office Center)	3,953,460	5	0.77%	3,094,390	6	0.78%
Bender Properties	3,865,190	6	0.75%			
A1 Hospitality (Delta Marriott. formerly Willowbrook Inn/Holiday Inn)	2,939,840	7	0.57%	3,305,350	5	0.84%
Route 83 & Plainfield LLC	2,830,610	8	0.55%			
PS Illinois Trust	2,466,540	9	0.48%	2,481,220	9	0.63%
7605-7645 Quincy Ave LLC	2,357,560	10	0.46%	2,394,800	9	0.61%
American National Bank and Trust (Borse Plastics) - CLOSED				2,844,370	7	0.72%
Target	<u>1,905,330</u>	11	<u>0.37%</u>	<u>2,394,800</u>	10	<u>0.61%</u>
	<u><u>\$ 60,161,420</u></u>		<u><u>11.69%</u></u>	<u><u>\$ 50,960,520</u></u>		<u><u>12.92%</u></u>

Note: Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers contain multiple parcels, and it is possible that some parcels and their valuations have been overlooked.

Data Source

Office of the County Clerk

VILLAGE OF WILLOWBROOK, ILLINOIS

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Levy Years

Levy Year	Tax Levied	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount (1)	Percentage of Levy		Amount	Percentage of Levy
2012	\$ 68,622	\$ 68,116	99.26%	\$ -	\$ 68,116	99.26%
2013	72,021	71,823	99.73%	-	71,823	99.73%
2014	73,181	75,582	103.28%	-	75,582	103.28%
2015	74,620	66,497	89.11%	-	66,497	89.11%
2016	74,620	75,314	100.93%	-	75,314	100.93%
2017	78,341	79,410	101.36%	-	79,410	101.36%
2018	74,420	75,368	101.27%	-	75,368	101.27%
2019	72,750	73,767	101.40%	-	73,767	101.40%
2020	78,695	75,611	96.08%	-	75,611	96.08%
2021	78,321	-	0.00%	-	-	0.00%

(1) Amounts greater than 100% are due to the County collecting taxes from prior levy years and transmitting them to the Village without providing levy year data.

Note: Property in the Village is reassessed each year. Property is assessed at 33% of actual value.

Data Source

Office of the County Clerk

VILLAGE OF WILLOWBROOK, ILLINOIS

TAXABLE SALES BY CATEGORY

Last Ten Calendar Years

Calendar Year	2012	2013	2014	2015
General merchandise	\$ 598,016	\$ 573,128	\$ 522,827	\$ 513,608
Food	678,281	660,859	441,364	463,212
Drinking and eating places	379,313	394,446	405,674	423,510
Apparel	8,667	4,492	-	4,546
Furniture and H.H. and radio	149,893	154,095	146,877	153,279
Lumber, building and hardware	108,895	109,575	154,968	171,721
Automobile and filling stations	655,591	688,808	796,954	776,063
Drugs and miscellaneous retail	512,841	538,202	554,420	567,081
Agriculture and all others	360,586	367,466	424,449	468,920
Manufacturers	<u>65,131</u>	<u>47,418</u>	<u>43,915</u>	<u>44,092</u>
TOTAL	<u>\$ 3,517,214</u>	<u>\$ 3,538,489</u>	<u>\$ 3,491,448</u>	<u>\$ 3,586,032</u>
Village Direct Sales Tax Rate	1.00%	1.00%	1.00%	1.00%
Village Home-Rule Sales Tax Rate	n/a	n/a	n/a	n/a

Note: The Village implemented Home Rule sales tax effective January 1, 2021; however, that revenue is not included in the totals above.

Data Source

Illinois Department of Revenue

2016	2017	2018	2019	2020	2021
\$ 482,115	\$ 477,706	\$ 520,481	\$ 556,423	\$ 523,337	\$ 577,512
488,745	513,352	607,855	796,815	840,194	853,711
419,256	453,295	466,003	467,571	401,992	487,212
-	-	1,751	6,172	7,229	16,582
142,274	126,966	124,964	124,142	88,106	100,685
184,374	181,675	154,585	162,832	194,870	194,157
775,475	901,142	912,454	964,270	909,520	1,004,234
575,746	533,212	609,528	666,148	694,495	1,022,258
448,887	438,985	360,062	376,878	380,059	381,375
41,848	45,614	53,499	29,013	16,300	20,405
\$ 3,558,720	\$ 3,671,947	\$ 3,811,182	\$ 4,150,264	\$ 4,056,102	\$ 4,658,131
1.00% n/a	1.00% n/a	1.00% n/a	1.00% n/a	1.00% 1.00%	1.00% 1.00%

VILLAGE OF WILLOWBROOK, ILLINOIS

DIRECT AND OVERLAPPING SALES TAX RATES

Last Ten Levy Years

Fiscal Year	Village Direct Rate	DuPage County	Dupage Water Commission	Regional Transportation Authority	State Rate	Total Sales Tax Rate	Home Rule Sales Tax Rate**	Village Business District*
2013	1.00%	0.25%	0.25%	0.75%	5.00%	7.25%	N/A	N/A
2014	1.00%	0.25%	0.25%	0.75%	5.00%	7.25%	N/A	N/A
2015	1.00%	0.25%	0.25%	0.75%	5.00%	7.25%	N/A	N/A
2016	1.00%	0.25%	0.25%	0.75%	5.00%	7.25%	N/A	N/A
2017	1.00%	0.25%	0.00%	0.75%	5.00%	7.25%	N/A	N/A
2018	1.00%	0.25%	0.00%	0.75%	5.00%	7.00%	N/A	1.00%
2019	1.00%	0.25%	0.00%	0.75%	5.00%	7.00%	N/A	1.00%
2020	1.00%	0.25%	0.00%	0.75%	5.00%	7.00%	N/A	1.00%
2021	1.00%	0.25%	0.00%	0.75%	5.00%	7.00%	N/A	1.00%
2022	1.00%	0.25%	0.00%	0.75%	5.00%	7.00%	1.00%	1.00%

N/A - Not applicable.

*The Business District tax was effective January 1, 2017.

**Home rule sales tax was effective January 1, 2021.

Data Source

Village Records and Illinois Department of Revenue

VILLAGE OF WILLOWBROOK, ILLINOIS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year Ended	Governmental Activities			Business-Type Activities				Percentage of Personal Income**	Per Capita**
	Tax Increment Revenue		Developer Notes	General Obligation Revenue	General Obligation Revenue	Illinois Environmental Protection Agency Loan	Total Primary Government		
	Revenue Notes	Source Bonds*		Source Bonds	Agency Loan	Total Primary Government			
2013	\$ 332,256	\$ -	\$ 1,710,434	\$ -	\$ -	\$ 2,042,690	0.63%	\$ 239.19	
2014	-	-	1,621,405	-	-	1,621,405	0.50%	189.86	
2015	-	-	4,915,466	360,000	-	5,275,466	1.64%	617.74	
2016	-	-	4,793,567	360,000	-	5,153,567	1.60%	603.46	
2017	-	-	4,586,953	349,714	887,089	5,823,756	1.81%	681.94	
2018	-	-	4,374,369	339,428	848,964	5,562,761	1.73%	651.38	
2019	-	-	4,157,298	328,628	810,127	5,296,053	1.64%	620.15	
2020	-	1,920,143	3,935,228	317,828	770,564	6,943,763	2.16%	813.09	
2021	-	1,858,261	3,708,672	306,514	730,262	6,603,709	2.05%	773.27	
2022	-	1,793,563	3,477,631	294,685	689,207	6,255,086	1.94%	732.45	

*Net of related discount/premium

**See the schedule of Demographic and Economic Information on page 143 for personal income and population data.

Note: Details of the Village's outstanding debt can be found in the notes to financial statements.

VILLAGE OF WILLOWSBROOK, ILLINOIS

SCHEDULE OF DIRECT AND OVERLAPPING BONDED DEBT

April 30, 2022

Governmental Unit	(1) Gross General Obligation Debt	(2) Percentage of Debt Applicable to Village	(3) Village's Share of Debt*
Village of Willowbrook	<u>\$ 3,477,631</u>	100.00%	<u>\$ 3,477,631</u>
Village of Willowbrook SSA 1	1,735,000	100.00%	1,735,000
DuPage County	98,635,000	1.17%	1,154,030
DuPage County Forest Preserve District	89,420,000	1.17%	1,046,214
DuPage Airport Authority	-	1.23%	-
DuPage Water Commission	-	1.29%	-
Hinsdale Township High School District #86	148,185,000	8.23%	12,195,626
Hinsdale Community Consolidated School District #181	71,615,000	0.44%	315,106
Maercker School District #60	34,280,000	24.85%	8,518,580
Darien School District #61	6,130,000	1.30%	79,690
Gower School District #62	16,060,000	38.53%	6,187,918
College of DuPage #502	139,015,000	1.04%	1,445,756
Tri-State Fire Protection District	-	23.42%	-
Pleasant View Fire Protection District	-	34.21%	-
Flagg Creek Water Reclamation District	18,136,217	5.16%	935,829
Indian Prairie Library District	-	23.58%	-
Clarendon Blackhawk Mosquito Abatement District	-	1.65%	-
Burr Ridge Park District	3,920,000	0.46%	18,032
Tri-State Park District	-	2.93%	-
 Total Overlapping Debt	 <u>627,131,217</u>		 <u>33,631,781</u>
 Total Direct and Overlapping Debt	 <u>\$ 630,608,848</u>		 <u>\$ 37,109,412</u>

*Amount in column (2) multiplied by amount in column (1)

Note: Percentages based on 2020 EAV

Data Sources

Dupage County Clerk, Illinois Comptroller's Office, Illinois State Board of Education

VILLAGE OF WILLOWBROOK, ILLINOIS

LEGAL DEBT MARGIN

April 30, 2022

The Village of Willowbrook is a home rule municipality.

Article VII, Section 6(k) of the 1970 Illinois Constitution governs computation of the legal debt margin.

"The General Assembly may limit by law the amount and require referendum approval of debt to be incurred by home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentages of the assessed value of its taxable property.. (2) if its population is more than 25,000 and less than 500,000 an aggregate of one percent: ...indebtedness which is outstanding on the effective date (July 1, 1971) of this constitution or which is thereafter approved by referendum...shall not be included in the foregoing percentage amounts."

To date the General Assembly has set no limits for home rule municipalities.

VILLAGE OF WILLOWSBROOK, ILLINOIS

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Fiscal Year	General Obligation ARS		Less: Amounts Restricted for Repayment of Debt*		Total	Percentage of Estimated Actual Taxable Value of Property**	Per Capita
	Bonds (Net of Premium/Discount)	 	 	 			
2013	\$ 1,710,434	\$ -	\$ 1,710,434	0.43%	\$ 200.29		
2014	1,621,405	-	1,621,405	0.43%	189.86		
2015	5,275,466	-	5,275,466	1.39%	617.74		
2016	5,153,567	-	5,153,567	1.31%	603.46		
2017	4,936,667	-	4,936,667	1.18%	578.06		
2018	4,713,797	-	4,713,797	1.07%	551.97		
2019	4,485,926	-	4,485,926	0.98%	525.28		
2020	4,253,056	-	4,253,056	0.89%	498.02		
2021	4,015,186	-	4,015,186	0.80%	470.16		
2022	3,772,316	-	3,772,316	0.73%	441.72		

*The Village's debt issues are not repaid by externally restricted sources, but rather other sources pledged by the Village.

**See the schedule of Assessed Value and Actual Value of Taxable Property on page 131 for property value data.

Note: Details of the Village's outstanding debt can be found in the notes to the financial statements.

VILLAGE OF WILLOWSBROOK, ILLINOIS

PLEDGED REVENUE COVERAGE

Last Ten Fiscal Years

Fiscal Year	Water Charges and Other	Less Operating Expenses	Net Available Revenue	Income Tax	Debt Service		Coverage
					Principal	Interest	
2013*	\$ 2,367,064	\$ 2,213,359	\$ 153,705	\$ 769,631	\$ 85,000	\$ 73,743	5.82
2014*	2,979,214	2,496,389	482,825	832,190	90,000	70,556	8.19
2015*	3,031,328	2,919,761	111,567	836,361	90,000	66,956	6.04
2016* [^]	3,515,835	2,699,728	816,107	910,129	115,000	102,512	7.94
2017* [^]	3,378,101	2,829,380	548,721	807,242	210,000	136,350	3.92
2018 [^]	3,490,091	3,034,404	455,687	774,423	215,000	130,250	3.56
2019 [^]	3,391,043	2,984,777	406,266	829,140	220,000	125,950	3.57
2020 [^]	3,245,795	2,790,124	455,671	926,999	225,000	121,550	3.99
2021 [^]	3,328,294	3,006,029	322,265	985,983	230,000	117,050	3.77
2022 [^]	3,332,065	3,495,099	(163,034)	1,285,866	235,000	110,883	3.25

* Relates to the Series 2008 General Obligation Alternate Revenue Source Bonds

[^] Relates to the Series 2015 General Obligation Alternate Revenue Source Bonds

Note: Details of the Village's outstanding debt can be found in the notes to financial statements. Water charges and other includes investment earnings, connection fees and other revenue. Operating expenses do not include interest or depreciation.

VILLAGE OF WILLOWBROOK, ILLINOIS

DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Years

Fiscal Year	Population*	Personal Income	Per Capita Personal Income	Unemployment** Rate
2013	8,540	\$ 322,086,100	\$ 37,715	7.3
2014	8,540	322,086,100	37,715	7.4
2015	8,540	322,086,100	37,715	5.3
2016	8,540	322,086,100	37,715	4.4
2017	8,540	322,086,100	37,715	4.6
2018	8,540	322,086,100	37,715	3.9
2019	8,540	322,086,100	37,715	3.9
2020	8,540	322,086,100	37,715	2.7
2021	8,540	322,086,100	37,715	5.5
2022	8,540	322,086,100	37,715	2.9

*Source: U.S. Department of Commerce, Bureau of the Census (2010 Census)

**Determined by averaging Woodridge, Lombard and Downers Grove unemployment rates; data available from the Illinois Department of Employment Security (LAUS Report)

VILLAGE OF WILLOWBROOK, ILLINOIS

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Employer	Rank	2022		2013	
		Number of Employees	% of Total Village Population	Rank	Number of Employees
CG4S Secure Solutions (USA), Inc.	1	1075	12.59%		
Meade Electric Co., Inc.	2	400	4.68%		
Trane US, Inc.	3	200	2.34%	4	162
Healthcare Information Services, LLC	4	100	1.17%		
Interstate Electronics Co.	5	100	1.17%		
Midtronics, Inc.	6	100	1.17%		
Willowbrook Ford, Inc.	7	100	1.17%		
Morgran/Harbour Construction, LLC	8	65	0.76%		
Club Champion, LLC	9	50	0.59%		
Datamation Imaging Services Corp.	10	50	0.59%		
Target				1	220
Chateau Village				2	190
Whole Foods				3	180
Espo Engineering				5	145
Midtown Athletic Club				6	135
Portillos				7	118
Dominick's				8	108
Willowbrook Ford, Inc.				9	104
Plastics Group				10	96

Data Source

Village Records; Reference USA database

VILLAGE OF WILLOWBROOK, ILLINOIS**FULL-TIME EQUIVALENT EMPLOYEES**

Last Ten Fiscal Years

Function/Program	2013	2014	2015	2016
GENERAL GOVERNMENT				
Administration	2.5	2.5	2.5	2.5
Finance	2.0	2.0	2.0	3.0
Community development	2.0	2.0	2.0	2.0
Parks and recreation	1.0	1.0	1.0	1.0
PUBLIC SAFETY				
Police				
Officers	20	22	23	23
Civilians	4.0	4.0	4.0	4.0
PUBLIC SERVICES				
Administration	0.5	0.5	0.5	0.5
Highways and streets	2.0	2.0	2.0	2.0
Water	2.0	2.0	2.0	2.0
TOTAL	36.0	38.0	39.0	40.0

Data Source

Village records

2017	2018	2019	2020	2021	2022
3.0	3.0	3.0	3.0	3.0	3.0
3.0	3.0	3.0	3.0	3.0	1.0
2.0	2.0	2.0	2.0	2.0	2.0
1.0	1.0	1.0	1.0	0.5	1.0
<hr/>					
23	23	23	23	26	27
4.5	4.5	3.0	3.0	3.0	2.0
<hr/>					
0.5	0.5	1.0	1.0	1.0	1.0
2.5	2.5	2.5	2.5	2.0	2.0
2.5	2.5	2.5	2.5	2.0	2.0
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
42.0	42.0	41.0	41.0	42.5	41.0

VILLAGE OF WILLOWBROOK, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	2013	2014	2015	2016
PUBLIC SAFETY				
Police				
Physical arrests	169	141	151	211
DUI arrests	N/A	N/A	11	20
Parking, compromise and ordinance violations	920	1,044	1,315	1,118
Traffic violations	2,263	2,053	2,674	1,693
WATER				
Average daily consumption (in millions of gallons)	1.085	1.047	1.125	0.967
Peak daily consumption (in millions of gallons)	1.598	1.330	1.358	1.193

N/A = not available

Data Sources

Annual Police Report, LMO-2 Report, Village Pumpage Report

2017	2018	2019	2020	2021	2022
168	217	242	N/A	N/A	181
11	14	26	26	8	18
1,282	2,591	602	767	698	423
2,669	2,563	2,124	1,662	1,007	2,724
0.942	0.911	0.940	0.906	0.931	0.880
1.148	1.119	1.254	1.068	1.281	1.110

VILLAGE OF WILLOWBROOK, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	2013	2014	2015	2016
Public Safety				
Police				
Stations	1	1	1	1
Police Vehicles	17	16	14	14
Public Works				
Miles Streets	31	31	31	31
Water				
Water mains (miles)	43.4	43.4	43.4	43.4
Fire hydrants	637	637	637	637
Storage capacity (gallons)	4,000,000	4,000,000	4,000,000	4,000,000

Data Source

Various village departments

2017	2018	2019	2020	2021	2022
1 16	1 15	1 15	1 15	1 15	1 15
31	31	31	31	31	31
43.4 637 4,000,000	43.4 637 4,000,000	43.4 637 4,000,000	43.4 637 4,000,000	43.4 637 4,000,000	43.4 637 4,000,000

MINUTES OF THE REGULAR MEETING OF THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON MONDAY, NOVEMBER 28, 2022, AT 6:30 P.M. AT THE WILLOWBROOK POLICE DEPARTMENT TRAINING ROOM, 7760 QUINCY STREET, WILLOWBROOK, DUPAGE COUNTY, ILLINOIS.

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

1. CALL TO ORDER

The meeting was called to order at 6:30 P.M. by Trustee Michael Mistele.

2. ROLL CALL

Those physically present at roll call were, Village Clerk Deborah Hahn, Village Trustees Mark Astrella, Sue Berglund, Umberto Davi, Michael Mistele, Gayle Neal, and Greg Ruffolo, Village Attorney Michael Durkin, Village Administrator Sean Halloran, Assistant to the Village Administrator Alex Arteaga, Chief Financial Officer Michael Rock, Chief Robert Schaller, Deputy Chief Lauren Kaspar and Deputy Chief Benjamin Kadolph and Public Works Foreman AJ Passero.

Present via conference call were Director of Community Development Michael Krol and Director of Parks and Recreation Dustin Kleefisch.

ABSENT: Mayor Frank Trilla and Deputy Clerk Christine Mardegan.

A QUORUM WAS DECLARED

MOTION TO APPROVE - A MOTION TO APPOINT TRUSTEE MICHAEL MISTELE AS TEMPORARY CHAIRMAN IN THE MAYOR'S ABSENCE

Trustee Neal advised that a motion was necessary to appoint Trustee Michael Mistele as Temporary Chairman in the Mayor's absence at tonight's meeting.

MOTION: Made by Trustee Neal and seconded by Trustee Davi to appoint Trustee Mistele as Temporary Chairman.

ROLL CALL VOTE: AYES: Trustees Astrella, Berglund, Davi, Mistele, Neal, and Ruffolo. NAYS: None. ABSENT: None.

MOTION DECLARED CARRIED

3. PLEDGE OF ALLEGIANCE

Temporary Chairman Mistele asked Chief Financial Officer Michael Rock to lead everyone in saying the Pledge of Allegiance.

4. VISITORS' BUSINESS

None present and no written comments were received.

OMNIBUS VOTE AGENDA

Temporary Chairman Mistele read over each item of the Omnibus Vote Agenda for the record.

5. OMNIBUS VOTE AGENDA:

- a. Waive Reading of Minutes (Approve)
- b. Minutes - Board of Trustees Meeting November 14, 2022 (APPROVE)
- c. Warrants \$568,190.54
- d. MOTION - A MOTION TO CANCEL THE REGULAR MEETING OF THE MAYOR AND BOARD OF TRUSTEES SCHEDULED FOR MONDAY, DECEMBER 19, 2022 AND HOLD A SPECIAL MEETING OF THE MAYOR AND BOARD OF TRUSTEES ON MONDAY, DECEMBER 12, 2022 (PASS)

Temporary Chairman Mistele asked the Board if there were any items to be removed from Omnibus Vote Agenda.

MOTION: Made by Trustee Davi and seconded by Trustee Berglund to approve the Omnibus Vote Agenda as presented.

ROLL CALL VOTE: AYES: Trustees Astrella, Berglund, Davi, Mistele, Neal and Ruffolo. NAYS: None. ABSENT: None.

MOTION DECLARED CARRIED

NEW BUSINESS

6. RESOLUTION NO. 22-R-64- A RESOLUTION AUTHORIZING THE PURCHASE OF BULK TREATED ROCK SALT FOR USE WITHIN THE VILLAGE OF WILLOWBROOK DURING THE 2022/2023 WINTER SEASON (ADOPT)

Foreman Passero reported that staff is requesting the purchase of up to three hundred tons of treated rock salt at a cost not to exceed \$31,500. This treated calcium chloride salt works when weather conditions vary between 15 degrees to negative 10 degrees while normal untreated salt does not activate in those conditions.

Historically Willowbrook has joined with the DuPage County department of Central Management Services (CMS) joint bid for treated salt but unfortunately the County did not host a treated salt bid this year. Staff will be seeking out surrounding area's joint bids to join for the FY 2023/24 snow season.

Below is a price list of three (3) vendors that submitted proposals.

Rock Salt USA.	Midwest Salt	Conserv-FS
\$122.00 / Ton	\$105.00 / Ton	\$109.00 / Ton

The Village currently has approximately 180 tons of treated rock salt in our salt dome as of April 15, 2022. Staff can order up to three hundred tons of treated salt, at a minimum of twenty tons per order. The cost of the treated rock salt is \$105.00 per ton, which would be \$31,500.00 for three hundred tons. The amount budgeted for rock salt for FY 2022/23 is \$85,000.00.

MOTION: Made by Trustee Ruffolo and seconded by Trustee Astrella to adopt Resolution 22-R-64 as presented.

ROLL CALL VOTE: AYES: Trustees Astrella, Berglund, Davi, Mistele and Neal and Ruffolo. NAYS: None. ABSENT: None.

MOTION DECLARED CARRIED

7. RESOLUTION NO. 22-R-65- A RESOLUTION AUTHORIZING THE BOARD OF POLICE COMMISSIONERS (BOPC) TO EFFECT THE ORIGINAL APPOINTMENT OF ONE (1) CANDIDATE TO FILL A VACANCY IN THE RANK OF PATROL OFFICER WITHIN THE VILLAGE POLICE DEPARTMENT (ADOPT)

Chief Schaller stated that due to a patrol officer's resignation from the police department, a vacancy has been created. To fulfill the current composition of the police department, an officer will need to be hired from the current eligibility list. Our current police department composition ordinance (Section 5-1-1 of the Village Code of Ordinances) establishes the following as far as number and rank of positions within the police department:

Chief of Police -1

Deputy Chief of Police -2

Sergeants - 3

Patrol Officers - in such numbers as may be provided from time to time by the Mayor and Board of Trustees for a total department composition not to exceed twenty-six (27) members

Currently the total number of sworn officers is twenty-four in the police department. Staff requests that the Board adopt the resolution, which will enable the BOPC to begin reviewing patrol officer candidates from the current eligibility register to hire one (1) new patrol officer.

MOTION: Made by Trustee Astrella and seconded by Trustee Davi to adopt Resolution 22-R-65 as presented.

ROLL CALL VOTE: AYES: Trustees Astrella, Berglund, Davi, Mistele and Neal and Ruffolo. NAYS: None. ABSENT: None.

MOTION DECLARED CARRIED

8. RESOLUTION NO. 22-R-66 - A RESOLUTION OF THE VILLAGE OF WILLOWBROOK ACCEPTING A PROPOSAL AND APPROVING AND AUTHORIZING THE VILLAGE MAYOR TO EXECUTE AN AGREEMENT WITH VARIVERGE, LLC TO PROVIDE PROFESSIONAL UTILITY BILLING SERVICES TO THE VILLAGE OF WILLOWBROOK (ADOPT)

Mr. Arteaga reported that this agenda item pertains to a contract with VariVerge. They are a utility billing and printing vendor based in Texas. Beginning next year, the Village will be moving from quarterly water billing to monthly billing for all residential accounts. Due to

this significant operating change and the effect that it will have on administrative staff time and current Village technology capabilities, staff recommends outsourcing utility billing and printing services. The current employee that is responsible for these services will continue to assist the new vendor but will transition into an administrative support role for all departments.

On August 31, staff released an RFP and received seven responses. After interviewing VariVerge, Virginia Stoltz and Mr. Arteaga felt they were the best choice for the Village. Ms. Stoltz continues to encourage residents to sign up for auto-debit and/or paperless billing and we are seeing more residents sign up for it which will decrease costs.

Temporary Chairman Mistele stated that there is over a 100% spread between your low bid and your high bid. Are you comfortable with the vendor in the services you want them to provide? Mr. Arteaga responded yes, absolutely.

Temporary Chairman Mistele commented we received a letter complaining about the water rates. Is this the only letter? Administrator Halloran commented that is the only complaint. There were a few emails regarding some questions about the billing cycle.

Trustee Berglund asked how this will affect our employee, Virginia Stoltz. Will this put her out of a job? Administrator Halloran responded that since Ms. Stoltz was promoted a few months ago her title has changed to Administrative Services Coordinator. In her role she will be overseeing water billing especially with these changes. Her experience is needed. She is also involved with work orders for Public Works and helps on the administrative side.

Trustee Neal asked if a resident or a business call regarding their water bill would Ms. Stoltz be the contact person? Administrator Halloran responded yes. Mr. Arteaga added that she will be directly involved in water billing, just not the actual mailings.

MOTION: Made by Trustee Davi and seconded by Trustee Ruffolo to adopt Resolution 22-R-66 as presented.

ROLL CALL VOTE: AYES: Trustees Astrella, Berglund, Davi, Mistele and Neal and Ruffolo. NAYS: None. ABSENT: None.

MOTION DECLARED CARRIED

9. ORDINANCE NO. 22-O-44 - AN ORDINANCE WAIVING COMPETITIVE BIDDING, APPROVING AND AUTHORIZING THE PURCHASE OF THREE (3) 2022 CHEVROLET MALIBU MOTOR VEHICLES THROUGH LIBERTYVILLE CHEVROLET (PASS)

Chief Schaller mentioned as discussed at the Committee of the Whole there are some supply chain problems which have forced automakers to stop or limit the production of new cars, trucks, and SUVs. These shortages are

preventing automakers from producing enough vehicles to meet the demand in 2022 and 2023, resulting in police vehicle production being limited or completely idled.

To circumvent these issues police departments have resorted to purchasing vehicles directly off dealer lots. Currently, three administrative / investigative vehicles are over 7 years old and have over 92K miles on each of them. To limit maintenance costs, administration is requesting the use of American Rescue Plan Act (ARPA) funds to purchase three Chevrolet Malibu to be used for administrative/investigative vehicles. Most dealerships have mark-ups; some up to \$3000.00 per car.

After an extensive search staff found three cars in Libertyville with no mark-up. The department will be replacing (3) three current police administrative vehicles. These vehicles will be purchased through Libertyville Chevrolet, at total cost for all three vehicles not to exceed \$77,059.72.

Trustee Neal agreed with the Chief that this is a good move in the event there is a rail strike.

MOTION: Made by Trustee Davi and seconded by Trustee Astrella to pass Ordinance 22-0-44-63 as presented.

ROLL CALL VOTE: AYES: Trustees Astrella Berglund, Davi, Mistele, Neal and Ruffolo. NAYS: None. ABSENT: None.

MOTION DECLARED CARRIED

PRIOR BUSINESS

11. TRUSTEE REPORTS

Trustee Neal had no report.

Trustee Ruffolo had no report.

Trustee Mistele had no report.

Trustee Berglund had no report.

Trustee Davi had no report.

Trustee Astrella had no report.

12. ATTORNEY'S REPORT

Attorney Durkin had no report.

Page 6
Village Board Minutes
November 28, 2022

13. CLERK'S REPORT

Clerk Hahn had no report.

14. ADMINISTRATOR'S REPORT

Administrator Halloran reminded the Board that on December 10, the "Light the Night" event will be held at Borse Community Park from 5:00 PM to 8:00 PM.

Director Kleefisch added that there will be a lot of unique features and amenities, including the first drone show in the western suburbs. There have been two drone shows in the City of Chicago, but it has not been done in the suburbs. It will be an interesting way to celebrate Christmas.

15. MAYOR'S REPORT

Mayor Trilla was not present.

16. EXECUTIVE SESSION

There was no need for Executive Session this evening.

17. ADJOURNMENT

MOTION: Made by Trustee Berglund and seconded by Trustee Astrella to adjourn the Regular Meeting at the hour of 6:52 p.m.

ROLL CALL VOTE: AYES: Trustees Astrella, Berglund, Davi, Mistele, Neal and Ruffolo. NAYS: None. ABSENT: None.

MOTION DECLARED CARRIED

PRESENTED, READ, and APPROVED.

_____, 2022.

Frank A. Trilla, Mayor

MINUTES OF THE SPECIAL MEETING OF THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, NOVEMBER 28, 2022, AT 5:30 P.M. AT THE WILLOWBROOK POLICE DEPARTMENT TRAINING ROOM, 7760 QUINCY STREET, WILLOWBROOK, DUPAGE COUNTY, ILLINOIS.

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

1. CALL TO ORDER

The meeting was called to order at 5:30 p.m. by Trustee Michael Mistele.

2. ROLL CALL

Those physically present at roll call were Village Clerk Deborah Hahn, Trustees Mark Astrella, Sue Berglund, Umberto Davi, Michael Mistele, Gayle Neal and Greg Ruffolo, Village Administrator Sean Halloran, Assistant to the Village Administrator Alex Arteaga, Chief Financial Officer Michael Rock, Chief Robert Schaller, Deputy Chief Lauren Kaspar, Deputy Chief Benjamin Kadolph, and Municipal Services Foreman AJ Passero.

Present via conference call, due to the COVID-19 pandemic: Director of Community Development Michael Krol, Director of Parks and Recreation Dustin Kleefisch

Absent: Mayor Frank A. Trilla, Deputy Clerk Christine Mardegan

A QUORUM WAS DECLARED

MOTION TO APPOINT - A MOTION TO APPOINT TRUSTEE MISTELE AS TEMPORARY CHAIRMAN IN MAYOR TRILLA'S ABSENCE.

Trustee Neal advised that a motion was necessary to appoint Trustee Michael Mistele as Temporary Chairman in the Mayor's absence at tonight's meeting.

MOTION: Made by Trustee Neal and seconded by Trustee Berglund to appoint Trustee Mistele as temporary chairman.

ROLL CALL VOTE: AYES: Trustees Astrella, Berglund, Mistele, Neal and Ruffolo. NAYS: None. ABSENT: Trustee Davi.

MOTION DECLARED CARRIED

Trustee Davi arrived for the meeting.

3. PLEDGE OF ALLEGIANCE

Temporary Chairman Mistele asked Trustee Davi to lead everyone in saying the pledge of allegiance.

4. VISITOR'S BUSINESS

None present and no written comments were received.

5. DISCUSSION - CHAMBER OF COMMERCE GRANT

Administrator Halloran provided background on the assistance and funding request by the Willowbrook / Burr Ridge Chamber of Commerce:

- The Chamber is looking for assistance in finding a permanent location for their office operations. Unfortunately, Willowbrook did not have the capacity for Chamber staff and Burr Ridge graciously offered an area of Village Hall for the Chamber of Commerce to conduct their daily operations.
- The Chamber requested funding amid a backdrop of declining revenue from the Covid-19 pandemic, inflation and the ongoing recession.
- Willowbrook requested the Chamber's financial reports for review prior to any preliminary discussion of funding or in-kind services. Upon review, the Chamber's financial condition includes a significant decrease in their reserves.
- Willowbrook option includes a three-year agreement and consists of annual funding in the amount of \$4,000. While this amount may not be able to close a significant gap for the Chamber, it will provide stability.

Administrator Halloran related that Mayor Trilla felt that the Chamber has supported the Village in the past and that the Village can certainly support the Chamber.

Trustee Davi believes the grant would serve a good purpose for the Village and be of benefit to the Village. Trustee Ruffolo added that chambers of commerce have struggled as local businesses have struggled. He felt if the grant could help, then he agrees it is needed. Trustee Astrella also agreed.

Administrator Halloran indicated that the amount would be added to the 2023/2024 budget plan and included in the upcoming budget discussions.

6. DISCUSSION - POLICE DEPARTMENT HAZARD MITIGATION TABLETOP EXERCISE AFTERACTION REVIEW

Temporary Chairman Mistele called on Chief Schaller to provide the information on the tabletop exercise. Chief Schaller turned the floor over to Deputy Chief Kadolph to cover the details of the event and the benefit of the exercise to the Village.

Deputy Chief Kadolph indicated that he would be covering the basics of the exercise but that the full report provided to the DuPage County Office of Emergency Management was included in the agenda packet. This report was also used for a recent grant application. The focus of the presentation

will be on the afteractions of the exercise, what was discovered during the course of the exercise, and what could be worked on.

Village Preparedness Overview - the emergency program is reviewed every two years with DuPage County:

- On October 5th, 2022, the Village of Willowbrook conducted a Tabletop Exercise with key Village personnel.
- The exercise was held at the Willowbrook Police Department and covered about four hours.
- Personnel from both the police department and public works participated in this tabletop exercise.
- Two scenarios were chosen to measure our preparedness, of the ten (10) created and outlined by Deputy Kaspar.
- The scenarios were selected from the Village of Willowbrook's IEMA Illinois Capability and THIRA Tool (IL-CATT) completed December of 2020.
- The two high threat/hazards selected for these scenarios were Flooding and Tornado.

Objectives:

- The objective of this exercise is to provide participants with an opportunity to evaluate their current response concepts, plans, and capabilities.
- Scenarios were chosen that can be plausible scenarios for the Village of Willowbrook.
- These exercises should stimulate participants to reflect on their own organizational capabilities and be used to help measure areas of strength and opportunities for improvement.
- These scenarios should help and identify local risks and hazards.
- Validate coordination plans for a multi-jurisdictional response to a flooding scenario
- Identify or test current internal and external communications plan
- Identify local government agency roles and effects on daily operations

Facilitator:

- Provide situational updates and moderate discussions.
- Provide additional information or resolve questions as required during exercise.

- May lead the discussion, pose questions to players, and ensure the schedule remains on track.
- Evaluate how tasks were performed.
- Provide injections to the exercise to facilitate the exercise.
- Provide nudging support or ideas when players reach an impasse.
- The facilitator for this exercise was DC Kadolph who has a wide range of FEMA ICS training and is an active member of the DuPage County IMAT Team.

Findings:

Observation #1: Training

A plan to identify specific formal training needs for all village employees does not currently exist for preparation for village emergency and major disasters.

Recommendations:

- Identify specific formal ICS training requirements for Village employees and begin to provide those training courses.
- Maintain a clear record of all training Village employees obtain related to ICS/Emergency Preparedness.
- Continue to prepare Village employees on scenario-based training.

Observation #2: Communications

A plan identifying standardized systems for communicating with contingency plan members does not exist.

Recommendations:

- Once the new police radios are implemented, the Police Department should consider developing a communications plan that establishes standardized communications requirements, addresses how and where backup communications systems will be positioned, and describes procedures for personnel to access backup communications.
- Coordinate with DuComm (DuPage Public Safety Communications) and the DuPage County OEM (Office of Emergency Management) to identify a standing Communication Plan to be used in a local and regional emergency.

Observation #3: Resource Allocation

With a wide range of outside resources available to responding agencies in an emergency, the Police Department doesn't have clearly identified templates/checklist or other sources to assist Supervisors and/or OICs (Office for Interoperability and Compatibility) in their time in need.

Recommendations:

- Provide a specific location of contact information for all department personnel and communicate with all personnel how to find it.
- Provide training with supervisors and OICs on what resources are available and how to activate them.

Observation #4: Critical Incident 'Go Bag'

The Police Department doesn't maintain a critical incident 'Go Bag' for response to provide necessary equipment, maps, and documents to assist in a critical incident.

Recommendations:

- Identify items to be included in a Critical Incident 'Go Bag' including but not limited to maps, General Orders, forms, checklists, and guides/publications.
- Identify a location to store these items and a procedure in which they will be inventoried and reviewed regularly.

Observation #5: Future Scenarios

The Department doesn't have regular scenarios or tabletop exercises scheduled.

Recommendations:

- Schedule regular tabletop exercises on a recurring basis with the command staff and Sergeants, include more and varied scenarios.
- Work toward preparing the entire Department on an emergency scenario that will be used to measure our strengths and weaknesses to response and to test our response capabilities.

Deputy Kadolph concluded his presentation and opened the floor to questions. Trustee Davi asked if these types of exercises had been done in the past. Chief Schaller indicated the department had, but not to this extent and scope. This exercise had been done specifically in conjunction with a grant application the department is pursuing. The benefit of this scope, and by including multiple departments, it allows participants to know their part in handling an emergency, with the result eliminating unnecessary communication when you can least afford delay.

Trustee Davi followed up by asking how this knowledge and information would be distributed to others within the department. Chief Schaller indicated that this type of exercise is primarily for first line responders, i.e., the sergeants and OICs. After this, those first line responders can then offer a similar tabletop exercise for training their

staff. Deputy Kadolph also offered information regarding additional state-mandated scenario training for law enforcement officers.

There was a general discussion of past emergency training programs. Chief Schaller also indicated that the Village has mandated NIMS (National Incident Management System) ICS (Incident Command System) certification in particular because it is a requirement for funding by FEMA. He indicated this type of training has been of great benefit to those who have been through it. You have to train with it to be good at it.

7. PRESENTATION - A PRESENTATION AND DISCUSSION ABOUT THE POSSIBILITY AND LOGISTICS OF BECOMING A MEMBER ENTITY OF SEASPAR (SOUTH EAST ASSOCIATION FOR SPECIAL PARKS AND RECREATION) FOR SPECIAL RECREATION ASSOCIATION SERVICES

Director Kleefisch led the presentation on SEASPAR. He indicated this is an opportunity for the Village to go in a different direction for special recreation services.

Currently the Village participates in Gateway SRA (Special Recreation Association), which was formed as an intergovernmental agreement between the Park Districts of Burr Ridge, Elmhurst, Oak Brook, Pleasant Dale, Westchester, and York Center, along with the City of Countryside and the Villages of Hinsdale and Willowbrook.

Gateway SRA contracts the services of the Ray Graham Association, a 501(c)(3) organization to provide recreation programs for the participants / communities of Gateway SRA.

Ray Graham Association fundamentally supplies all the employees, facilities, and transportation for the Gateway SRA program and the member entities reimburse them through each entities Special Recreation tax levy. Our current SRA contribution is \$39,311 per year.

Currently, throughout all the SRA arrangements in the state of Illinois, this is the only agreement that uses a private third-party contractor to provide services.

Willowbrook resident program participation: Summer programs had 5 participants and Fall programs have 6 participants

Currently, if any inclusion costs are accrued from a participant's registration, those costs are passed along to the participants residency agency as opposed to the agency of the program. We had one inclusion request from a resident who registered for Burr Ridge Park District Summer Camp (8 weeks) for \$5,328.75. This pass-on cost is difficult to budget for as the numbers attending, and types of programs attended, is unknown ahead of time.

The contract with Gateway SRA is currently being reviewed. We are locked into the services of Ray Graham which they are willing to provide as a member of the Gateway SRA. As issues arose with this contract, Director Kleefisch began looking at the options offered by SEASPAR.

Who is SEASPAR? It is one of the best special recreation associations in Illinois.

- Mission statement: "The mission of SEASPAR is to enrich people's lives through recreation".
- Vision statement: "The vision of SEASPAR is to enable our participants to discover abilities, achieve potential, and realize dreams".
- Values statement: We operate with the core values of fun, friendships, caring, trust, and accountability".

From Director Kleefisch personal experience with SEASPAR, he feels these actions and values are evident throughout the organization, from the CEO to the volunteer coaches. It is important to SEASPAR that their participants feel this whenever participating in activities and events.

There are currently 12 member entities of SEASPAR, including Village of Brookfield, Clarendon Hills Park District, Darien Park District, Downers Grove Park District, Village of Indian Head Park, Park District of La Grange, Community Park District of La Grange Park, Lemont Park District, Lisle Park District, Village of Western Springs, Westmont Park District and Woodridge Park District.

Another benefit of SEASPAR is that it is a professional organization with a professional staff. Professional staff members are Certified Therapeutic Recreation Professionals and Certified Park and Recreation Professionals. SEASPAR also employ additional full- and part-time employees as well as interns and volunteers.

In contrast, all employees of Gateway SRA are technically employees of Ray Graham Association. There are currently four staff members serving for the Gateway SRA. From this perspective alone, SEASPAR can provide nearly four times as much staff as Gateway SRA can.

SEASPAR offers a wide variety of therapeutic recreation programs and services for all ages and all disabilities. This includes access to pools, basketball courts, and power soccer, and includes weekly programs, special events, day camps, Special Olympic training, adapted sports, the Wonders Multi-Sensory Room, cooperative programs, inclusion services, and much more.

The SEASPAR program is a fully developed special recreation program offer a wide variety of activities and programs, not just the rudimentary basics our residents have been offered over the years.

Benefits of Special Recreation

- Improved physical and emotional health
- Increased self-esteem and opportunities for self-expression
- Enhanced independence
- Social skill and relationship development
- Cognitive and fine/gross motor skill development
- Integration into the community

SEASPAR Awards and Recognition

- National Gold Medal for Programming Excellence for Special Populations
- Outstanding Program Awards from the Illinois Park and Recreation Association (IPRA)
- Outstanding Special Event Award from the Therapeutic Recreation Section of IPRA
- Agency Excellence Award from the Therapeutic Recreation Section of IPRA
- Chamber Choice Award from the Downers Grove Chamber of Commerce and Industry
- Exceptional Workplace Award - Health and Wellness Committee of IPRA
- Agency Showcase Award, Social Media Campaign (1st place) from IPRA

Reasons to choose SEASPAR:

- SEASPAR would provide more programming opportunities, amenities, and resources than what residents currently receive who need special recreation needs. (i.e., adult day program)
- The member entities of SEASPAR and their Board of Directors set the course for the organization. Currently, with Gateway the Trustees do not have that ability. The Ray Graham Association service contract is the guiding force for Gateway SRA.
- Gateway SRA contracts the services of Ray Graham Association to provide recreation programs.
 - This is the only SRA structure/agreement like this in Illinois
 - Ray Graham is the owner and provider of all property, vehicles, and staff

- Gateway SRA fundamentally does not have any capital assets to speak of
- Board Members of Gateway agree to conditions for the service contract with Ray Graham. Superintendent Ryan Massengill is a Ray Graham Association employee who runs and manages the Gateway program. It's a significantly different model than what SEASPAR would provide.

The cost for SEASPAR is an annual percentage based on the community's EAV (Equalized Assessed Value). The cost at Gateway SRA is based on community's population. This is an anomaly in SRA contributions. The current projection for Willowbrook's contribution to SEASPAR is determined based on 0.0135% of the community's EAV resulting in an estimated expense of \$67,674.00 per year. Although this is higher than the current fee paid to Gateway SRA of \$39,311, with the current Special Recreation levy amount, we can cover the membership expenses without an increase. (See chart below)

Fiscal Year	2016	2017	2018	2019	2020	2021	2022
Levy Year	2014	2015	2016	2017	2018	2019	2020
Willowbrook EAV	\$308,404,305	\$393,038,691	\$419,474,371	\$438,994,073	\$460,075,316	\$480,200,514	\$501,288,420
Contribution Rate	.0181%	.01773%	.01671%	.0152%	.01491%	.0145%	.0135%
Contribution Amount	\$68,853	\$69,686	\$70,094	\$66,727	\$68,597	\$69,629	\$67,674

Recapping the differences between Gateway SRA and SEASPAR:

- SEASPAR offers a variety of specialized facilities that Gateway SRA does not have access to.
- Programming opportunities for residents would significantly increase
- SEASPAR Staff is larger therefore, they can provide better variety of recreational offerings
- Contribution model: EAV percentage vs population size
- SEASPAR model enables member entities to have direct input on organizational decisions

- Member contributions grow the capital assets of the SRA. Whereas currently Gateway SRA does not technically own any capital assets, everything is in Ray Graham Associations name.

In summary, the staff opinion is that becoming a member entity of SEASPAR would be a significant benefit to the community of Willowbrook and the residents that need special recreational services. The organization is financially strong, professionally trained, and offer a tremendous amount of programming and support that our current situation does not provide. Organizationally, SEASPAR would become an extension of the Village and would be a tremendous resource, advocate, and ally for our community.

To become a member of SEASPAR there is a selection and approval process. The Village of Willowbrook Board of Trustees would have to approve a resolution to seek approval and acceptance as a new member entity of SEASPAR. At that time, the SEASPAR Board of Directors would interview and decide to accept or deny the application. If accepted, then the Village of Willowbrook would have to inform Gateway SRA of its decision to leave and would enact their exit clause, which is an eighteen (18) month process.

Director Kleefisch concluded his presentation and asked for questions or comments.

Administrator Halloran added some background into the reason for researching an alternate SRA program.

1. The SRA program was looked into as part of the annual budget review process for ongoing expenses.
2. The fee currently paid to Gateway SRA is a minimum, base fee. If there are residents who have need of these services, the Village pays those fees on top of the base fee. This amount becomes an unknown factor for budgeting purposes.
 - a. Joining SEASPAR helps control spending and identifies a specific financial commitment.
 - b. Quality of services provided by SEASPAR is significantly higher than Gateway SRA
 - c. Our funding comes from the tax levy; the Village does not have a separate park district collecting tax revenue that would help offset the funding of the SRA.

Staff's goal is to improve the quality of service for our residents while creating stability in the program for the future. There is an approximate additional \$16,000 cost for the SEASPAR program, but it allows us to budget more effectively by having a known cost for the program. With Gateway SRA, we don't know the actual cost until we receive the bill based on the number of residents who participated in their programs.

Temporary Chairman Mistele asked about the tax levy that had been approved at the last Board meeting. Administrator Halloran indicated that of the tax levy approved, \$39,000 of the levy had been allocated for Gateway SRA for the 23/24 fiscal year. The costs for SEASPAR participation would not come up in this fiscal year as the process for exiting Gateway SRA encompasses an 18-month contractual period.

Trustee Neal indicated that she is familiar with the SEASPAR program and would be in favor of this change as she feels they are a superior offering for those in need of their services. Trustee Ruffolo echoed Trustee Neal's sentiments. He too is familiar with their program and feels it is a high-quality organization and it lends stability to the Village's offerings. Trustee Davi also concurred with the other trustees and appreciates the opportunity to learn more about the services offered by the SEASPAR and SRA system.

Administrator Halloran indicated that staff would bring the appropriate resolutions before the Board to begin the 18-month exit process with Gateway and commit to joining SEASPAR.

8. DISCUSSION - USE OF ARPA (American Rescue Plan Act) FUNDS DISCUSSION

Administrator Halloran provided the background on the American Rescue Plan Act (ARPA). On March 11, 2021, the \$1.9 trillion ARPA was signed into law. ARPA appropriated \$19.53 billion to states for distribution to non-entitlement units of local government (NEUs), which are cities, towns, or Villages that serve a population less than 50,000. In total, \$742 million has been allocated for eligible NEUs in Illinois of which approximately \$1,180,000 has been allocated for the Village of Willowbrook.

The ARPA funding is being distributed to eligible NEUs in two tranches with 50% of the total allotment delivered in 2021 and the remaining 50% allotment delivered in 2022. As of this Board meeting, both tranches have been received.

To date, nothing has been spent which required Board approval. There has been some misdirection from the (U.S.) Treasury Department on the guidelines for the use of these funds. After considerable research and discussions with lawmakers, it is determined that the funds can be used for a greater variety of needs than previously thought.

Following the clarified government guidelines, and a review of ongoing projects, staff is recommending using the \$1,180,000 ARPA funds in the following manner and timeline:

Page 12
 Village Board Special Meeting Minutes
 November 28, 2022

Fund	Board Approval	Department	Description	Amount
ARPA	11/28/2022	Police	Three (3) Police Detective vehicles, which will be 2022 Chevrolet Malibu	\$80,000
ARPA	12/19/2022	Police	Two (2) Police Patrol vehicles - Ford Police Interceptors	\$150,000
ARPA	March/April 2022	Parks / Public Works	Borse Park Stormwater improvements. This project will mitigate stormwater issues throughout the parks and will install a permeable paver parking lot.	\$937,498
				TOTAL \$1,167,498
				Funds Available \$0

One benefit of using the ARPA fund for the purchase of the vehicles is the fact that the Village will not need to use funds from the General Fund for the next five years to purchase new vehicles, significantly lowering our General Fund expenditures.

The Borse Park project is a larger project, and we will be bringing more information to the Board in January.

Trustee Mistele asked if the funds were already on hand. Administrator Halloran indicated they were. There were some delays with the first payment, but the second in on deposit.

The consensus of the Board was that this was a beneficial use of the ARPA funds.

9. ADJOURNMENT

MOTION: Made by Trustee Ruffolo and seconded by Trustee Berglund to adjourn the Special Meeting at the hour of 6:23 p.m.

ROLL CALL VOTE: AYES: Trustees Astrella, Berglund, Davi, Mistele, Neal and Ruffolo. NAYS: None. ABSENT: None.

MOTION DECLARED CARRIED

PRESENTED, READ, and APPROVED.

_____, 2022.

 Frank A. Trilla, Mayor

MINUTES OF THE JOINT MEETING OF THE MAYOR AND BOARD OF TRUSTEES AND PLAN COMMISSION OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON MONDAY, NOVEMBER 21, 2022, AT 5:30 P.M. AT THE WILLOWBROOK POLICE DEPARTMENT TRAINING ROOM, 7760 QUINCY STREET, WILLOWBROOK, DUPAGE COUNTY, ILLINOIS.

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

1. CALL TO ORDER

The meeting was called to order at 5:30 p.m. by Mayor Frank Trilla.

2. ROLL CALL

Those physically present at roll call were Mayor Frank Trilla, Village Clerk Deborah Hahn, Village Trustees Mark Astrella, Sue Berglund, Umberto Davi, Gayle Neal, and Greg Ruffolo, Village Administrator Sean Halloran, Assistant to the Village Administrator Alex Arteaga and Director of Community Development Michael Krol.

Trustee Michael Mistele arrived at 5:55 p.m.

Members of the Plan Commission physically present: Chairman Daniel Kopp, Vice-Chairman John Wagner and Commissioners Zoltan Baksay, Ron Kanaverskis, Leonard Kaucky and Mike Walec.

Also present were Jackie Wells, Project Manager, and Samantha Lenoach from Houseal Lavigne.

Present via conference call, due to the COVID-19 pandemic: Commissioner Catherine Kaczmarek.

Absent: none.

MOTION: Made by Trustee Neal and seconded by Trustee Davi to allow Commissioner Kaczmarek to attend the meeting remotely.

ROLL CALL VOTE: AYES: Trustees Astrella, Berglund, Davi, Neal and Ruffolo. NAYS: None. ABSENT: Mistele.

MOTION DECLARED CARRIED

A QUORUM WAS DECLARED

3. VISITOR'S BUSINESS

None present and no written comments were received.

4. DISCUSSION - Zoning Code Update

Village Administrator Halloran introduced the topic and indicated this would be the final meeting. He thanked everyone for their time and

diligence. He indicated there will be a plan commission meeting and public hearing on December 7th and the next Board meeting on December 19th. Tonight is an opportunity to make final changes, although additional, last-minute changes could be made at the plan commission meeting as well, prior to the Board adopting the code.

Tonight, we'll be covering the changes made to the Definitions chapter, although if the Board or Commissioners have questions on any of the other chapters, tonight is a final opportunity to discuss and make changes as a group.

Ms. Wells from Houseal Lavigne began with an overview of the Definitions chapter and clarification on definitions which had been added, revised to correspond to the use tables, irrelevant definitions eliminated, and/or updates based on discussions at the previous meeting.

Further revisions that will be made:

- Definition of building height and average surrounding grade is incorrect and will be updated
- Definition of picker/junker/scavenger/scavenging will be added and added to the list of prohibited home occupations
- Definition of "Agriculture" will be updated to clarify that cannabis as a crop is not included
- Definition of firearm will be revised to match the ATF and gun control definition

With that, Ms. Wells opened the floor to questions. Vice Chairman Wagner asked for clarification on the Accessory Structure nomenclature, particularly in defining detached, attached and internal in the Definitions chapter. His concern was that with the new phrasing of the ordinance, a resident could not have both a detached garage and a storage shed. Ms. Wells indicated that there is an allowance for both an Accessory Building which would be the garage, and an Accessory Structure which would cover the shed. The ordinance allows for one Accessory Building, but multiple Accessory Structures based on a percentage of the square footage of the footprint of the primary dwelling.

Vice Chairman Wagner felt that two Accessory Buildings should be allowed with size limitations. Ms. Wells indicated that currently the size is not specifically defined, but rather requested input on whether to indicate by area of structure or percentage of home size. The consensus of the group is to allow two Accessory Buildings, remove the 900 square foot limit, and limit the overall density of the structures to 75% of the primary dwelling footprint.

The suggestion was also made to more clearly define what constitutes an Accessory Building from and Accessory Structure and what would and would not be allowed as each, e.g., shipping containers as an accessory structure. The Board and Commissioners agreed the language should be clarified.

Trustee Neal asked for clarification on allowable encroachments, particularly the meaning of "architectural entry monument", that perhaps it needed a definition. Ms. Wells indicated that definition could be added.

A question was raised on the varying heights of accessory buildings, dwellings, structures, etc. Do we want to standardize the height of those structures, or do we want to allow them to be taller? The consensus was to standardize them at 20 feet in height.

The question was asked whether cannabis would be added to the definition of agriculture to better define "crops". Ms. Wells indicated it would. After further discussion, the group felt the definition for agriculture could be removed altogether, however wording needs to be added that although gardens would be permitted, the keeping of livestock would not be permitted.

An additional question was raised on the definition of "average surrounding grade" and conflicts with the actual building height standards. Ms. Wells indicated that while they updated the building heights standards, they failed to update the corresponding definitions. She assured the group it would be updated for consistency with the chapter. Clarification was requested on the updated process for determining average height. The new regulations indicated the height is determined from the average height of the curb at the front, center point of the lot, which establishes grade. There was a strong objection to this measurement as the grade of the lot can vary considerably from the curb to the setback where the residence is built. Ms. Wells suggested that language could be added in to allow for discretionary allowances by the Village officials. She referenced Chapter 3, Section 9-3-01(D) for examples of determining height.

Overall, the group felt that the new code to use the average curb height to determine building height was the most flexible, but that language should be added to allow for variations.

Another option was brought up that the average of the lot height could be taken before the grading of the property was completed, i.e., pre-construction, to determine the maximum overall building height. This

avoids the issue of a lot on which the grade varies considerably from the curb height. The Board and Commissioners felt this option was viable.

Returning to the Definitions, a discussion was had on the term "brew pub" and how many barrels could be produced and the actual size of a "barrel". A barrel was determined to be a standard size measurement for brewing which the Mayor thought was 15 $\frac{1}{2}$ gallons. The consensus was to remove the barrel limit and leave only the accessory use gross floor area percentage.

The suggestion was made was to remove the definition of Curb Level as it would no longer be used for the determination of building height.

Under the "F" definitions, a change will be made to "Firearms" to match the ATF (Bureau of Alcohol, Tobacco, Firearms and Explosives) definition of firearms.

Regarding the definition of Habitable Elevation, a question was raised on whether "living purposes" meant for humans only. Ms. Wells stated that this definition was taken from the current code and could be updated in any manner required.

Moving on to the definitions under "O", for the term "Outdoor Storage, Permanent", the reference to "trucks" should specify that the type of truck would be one that required a Class B commercial driver's license (*Class B – Single vehicle with a GVWR [Gross Vehicle Weight Rating] of 26,001 or more pounds*) or greater in order to eliminate restricting pickup trucks.

The discussion continued with the letter "P", "Parking of Trailer, Boats and Other Vehicles". A question was raised on conflicting areas of the code regarding the location and duration for parking of trailers.

Ms. Wells clarified the question. Parking would be allowed on a permanent basis to the rear of the home, within buildable area of the lot. The trailer or other vehicle must be on a hard surface, such as a concrete pad or asphalt. On a temporary basis, a trailer could be parked in a driveway or other area outside the buildable area. A permit would be required for temporary parking only, for those items parked outside of the buildable area of a lot, not those parked on a permanent basis as described above. Ms. Wells also stated that they would review those sections to ensure there are no conflicting statements.

There were no further questions or comments on the balance of the definitions.

Ms. Wells indicated that she wanted to go over those areas which had been brought up in previous meetings for revision which were now incorporated.

In Chapter 3: District Specific Standards, the following revisions were incorporated:

- The original request was to "Building height measurement method updated to be measured at average grade of curb, not lot
 - *Will be further refined to explain how to measure average grade of curb*"
- This will be updated again to base the height measurement on the average height of the lot, based on the height of the four corners, prior to construction
- Existing lot averaging standards added in
- Transition standards added for infill development to ensure scale of new homes is consistent with scale of neighboring homes
 - *Related diagram will be included in the final draft*
- Short term rentals included in use table but not allowed in any district
- Community gardens eliminated from use table and use specific standards
- Portable outdoor storage devices (PODs) added to temporary use list

There were no additional questions or discussion on Chapter 3.

Chapter 4: Use Specific Standards was revised as follows:

- Food trucks included as:
 - *Accessory uses to breweries, wineries, and distilleries*
 - *Temporary uses with use specific standards (not allowed in residential districts)*
 - *Allowed as a part of special events that received a special event permit (could be allowed in a residential district)*
- Drive through separation of 400 feet from residential required unless otherwise approved through the special use permit process, stacking requirements for car washes 100+ feet long added
- List of prohibited home occupations refined and augmented
- Further revisions that will be made:
 - *Max square footage of accessory building will be added*
 - *Adult use cannabis standards will be added*

A change was requested in chapter 4, Section X, Item (D) Accessory Structures, Point (3)(a), "Not over an easement" to include "Not over an easement unless allowed by grantee."

There were no further questions or comments regarding Chapter 4.

There was some additional discussion and clarification requested for Chapter 5: Development Standards. Building Material Requirements are part of the current code. In the updated code, a percentage was added to help alleviate having a solid wall, whether brick, stone or siding, facing a street. This will apply to new development only.

Building Material Requirements

Table 9-5-06(B): Exterior Building Cladding Materials

District	Building Façade Elevation	Masonry (1)	Lap Siding, Stucco (2)	EIFS, Concrete	Architectural Metal Siding (3)	Vinyl Siding, Unfinished Concrete Block
R-4, R-5, B Districts	Front, Exterior Side	Min. 50%	Max. 50%	Max. 15%	Max. 15%	Not permitted
	Interior Side	Min. 25%	Max. 75%	Max. 25%	Max. 25%	Not permitted
	Rear	Any % allowed	Any % allowed	Max. 25%	Max. 25%	Max. 25%
LOR, M-1, I Districts	Front, Exterior Side	Min. 30%	Max 60%	Max. 30%	Max. 30%	Not permitted
	Interior Side	Any % allowed	Max. 80%	Max 40%	Max 40%	Not permitted
	Rear	Any % allowed	Any % allowed	Max. 40%	Max. 40%	Max. 40%
Notes						
(1) Masonry shall include brick, stacked stone, stone, stone masonry units, and architectural concrete masonry units.						
(2) Lap siding shall include cementitious fiber board.						
(3) Architectural metal siding shall not be corrugated.						

Additional revisions incorporated in Chapter 5 include:

- EV charging station parking spaces allowed to count toward minimum but not required nor incentivized
- Bicycle parking requirements eliminated
- Interior parking lot landscape requirements revised to require end caps only - no islands or medians
- Maximum driveway width revised to 33 feet (current allowance) and garage access drive eliminated
- Existing surfacing requirements for driveways included but revised per Village staff recommendation
- Fence standards revised
 - Front Yard: 4-foot max height, 7-foot setback from property line, 50% opaque

- Exterior Side Yard: 6-foot max height, 7-foot setback from property line, 100% opaque
- Chain-link removed as allowed fence material in front and exterior side yards
- Vegetation removed as allowed fence material in all yards
- Wind resistance standards enhanced for fences taller than 6 feet
- 8-foot fence allowance removed for properties adjacent to 63rd St
- Clear Sight Triangle standards added
- Sidewalk requirements section added

Administrator Halloran had additional comments regarding sidewalk requirements. Having met with the Mayor, Commissioner Wagner, and Trustee Neal, there is some concern over mandating sidewalks, not for new subdivisions, but rather for new individual residences. Rather than requiring a new sidewalk be built, or fee in lieu, where it might be the only stretch of sidewalk on a block, mandate a fee for future public improvements within the Village. No decision needs to be made on just how to implement this tonight, but rather change the code so it is initially published with just the mandatory fee, not a sidewalk building requirement.

A discussion ensued about the sidewalk options available to a new home builder. The consensus of the Trustees and Commissioners appeared to favor leaving the option for an individual home builder to install a sidewalk or pay the fee in lieu.

In Chapter 6: Sign Standards, the following requested revisions were incorporated:

- Feather signs removed as allowed sign type and included in prohibited signs list
- Searchlights added as prohibited sign type
- Ground mounted banner signs revised to:
 - *Ground mounted temporary sign*
 - *Max sign area of 32 square feet*
 - *Max height of 8 feet*
- Permanent sign copy area of monument signs with electronic message boards (EMB) revised from 1/3 to 2/3s of total sign area (permanent and EMF combined)

The Mayor questioned whether the sign ordinance was made broader or whether it is about as restrictive as it was. Ms. Wells indicated it appears to be slightly less restrictive. The number of signs per business was increased but the square footage of the signage was kept the same. Ms. Wells also indicated that there is a process for appeal in the code to

submit a request for a variance of the sign ordinance that would allow greater flexibility.

Commissioner Baksay noted that the code includes restrictions on "attention getting" signage, but that phrase is not included in the definitions. Ms. Wells indicated that there is a standard definition which could be included in the code.

In Chapter 7: Subdivision Standards and Procedures, the revisions incorporated include:

- Committee of the Whole removed from the review and approval process for Major Subdivisions
- Sidewalk specifications removed from this section and included in Development Standards section - requirement for sidewalks still included in subdivision section

Based on the previous discussion of sidewalks, this section may be revised as well. Ms. Wells will provide an update.

Chapter 8: Planned Development Standards and Procedures includes the following revisions:

- Affordability eliminated as modification standard
- Committee of the Whole removed from PD approval process

The revisions included in Chapter 9: Zoning Procedures are:

- Building height removed as allowed administrative exception
- Committee of the Whole removed from all zoning procedures
- Comprehensive Sign Plan process revised to require a public hearing with the Plan Commission and approval by the Village Board

The only revision included in Chapter 10: Nonconformities is:

- Reconstruction of nonconforming single family detached homes destroyed by fire, or other act of God, allowed if rebuild process initiated with the Village within 12 months of incident

In addition to the zoning code revisions, a revision was made to the Village zoning map. One area previously zoned R1 was changed to an R2 area.

Ms. Wells asked for any additional questions or concerns. She reminded the group that the Plan Commission will hold the public hearing on December 7th, then present the ordinance to the full Board at the regular meeting

on the 19th. Before those meetings, Houseal Lavigne will incorporate the revisions made tonight.

Mayor Trilla made the suggestion that the regular Board of Trustees meeting be moved from December 19 to December 12. Administrator Halloran indicated that to make a change to a scheduled regular meeting, a motion would need to be made at the next Board meeting, on the 28th, to cancel the meeting on the 19th and approve a special meeting on the 12th. The Board agreed that if it was feasible to add it to the agenda on the November 28th meeting, it should be done.

Trustee Davi wanted to know why the Pledge of Allegiance wasn't said at the beginning of the meeting. Mayor Trilla indicated Trustee Davi was correct, it should have been done, and he would make a note of it.

5. ADJOURNMENT

MOTION: Made by Trustee Ruffolo and seconded by Trustee Neal to adjourn the Joint Meeting at the hour of 7:23 p.m.

ROLL CALL VOTE: AYES: Trustees Astrella, Berglund, Davi, Mistele, Neal and Ruffolo. NAYS: None. ABSENT: None.

MOTION DECLARED CARRIED

PRESENTED, READ, and APPROVED.

_____, 2022.

Frank A. Trilla, Mayor

Minutes transcribed by Deputy Clerk Christine Mardegan.

W A R R A N T S

December 12, 2022

GENERAL CORPORATE FUND	-----	\$ 357,386.86
WATER FUND	-----	\$ 201,498.48
CAPITAL PROJECT FUND	-----	\$ 409,186.14
RT 83/PLAINFIELD RD BUSINESS DIST TAX	-----	\$ 769.44
 TOTAL WARRANTS	-----	\$ 968,840.92

Michael Rock, Director of Finance

APPROVED:
Frank A. Trilla, Mayor

Check	Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 01 GENERAL FUND								
12/12/2022		APCH	290 (E) #	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	455-301	10	61.95
					OFFICE SUPPLIES	455-301	10	94.99
					OFFICE SUPPLIES	455-301	10	204.52
					FEES/DUES/SUBSCRIPTIONS	455-307	10	179.00
					OFFICE/GENERAL PROGRAM SUPPLIES	550-301	20	92.42
					OFFICE SUPPLIES	610-301	25	32.86
					OFFICE SUPPLIES	630-301	30	427.84
					OFFICE SUPPLIES	630-301	30	752.42
					CHECK APCHK 290 (E) TOTAL FOR FUND 01:			1,846.00
12/12/2022		APCH	99523	AARON PORTER	JAIL SUPPLIES	650-343	30	18.37
12/12/2022		APCH	99524 #	ACCESS ONE, INC.	INTERNET/WEBSITE HOSTING	460-225	10	1,696.91
					INTERNET/WEBSITE HOSTING	460-225	10	109.03
					INTERNET/WEBSITE HOSTING	640-225	30	2,769.69
					INTERNET/WEBSITE HOSTING	715-225	35	109.20
					INTERNET/WEBSITE HOSTING	715-225	35	109.03
					INTERNET/WEBSITE HOSTING	715-225	35	109.03
					INTERNET/WEBSITE HOSTING	715-225	35	109.03
					CHECK APCHK 99524 TOTAL FOR FUND 01:			5,011.92
12/12/2022		APCH	99525	AHEAD OF OUR TIME PUBLISHING INC	FEES/DUES/SUBSCRIPTIONS	455-307	10	500.00
12/12/2022		APCH	99526	ALAN F. FRIEDMAN, PHD	EXAMS - PSYCHOLOGICAL	440-544	07	828.05
12/12/2022		APCH	99528	APEX LANDSCAPING, INC.	TREE MAINTENANCE	750-338	35	4,288.15
12/12/2022		APCH	99529	ARROWHEAD SCIENTIFIC INC	OPERATING EQUIPMENT	630-401	30	248.68
12/12/2022		APCH	99530	ASPEN AUTO BODY INC.	MAINTENANCE - VEHICLES	630-409	30	668.22
12/12/2022		APCH	99531 #	AT & T MOBILITY II LLC	PHONE - TELEPHONES	455-201	10	8.27
					PHONE - TELEPHONES	630-201	30	1,604.26
					TELEPHONES	710-201	35	295.58
					CHECK APCHK 99531 TOTAL FOR FUND 01:			1,908.11
12/12/2022		APCH	99532	B & E AUTO REPAIR & TOWING	MAINTENANCE - VEHICLES	630-409	30	367.74
12/12/2022		APCH	99533	BESTWAY CHARTER TRANSPORTATION,	ACTIVE ADULT PROGRAM	590-517	20	764.50
12/12/2022		APCH	99535	BLAKE HUNTLEY	OPERATING EQUIPMENT	630-401	30	112.83
12/12/2022		APCH	99537	BRONZE MEMORIAL CO.	REIMB EXPENSES - MEMORIAL PROGRAM	565-352	20	323.38
12/12/2022		APCH	99538	CASE LOTS, INC	MAINTENANCE - BUILDING	466-228	10	544.80

Check	Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 01 GENERAL FUND								
12/12/2022		APCH	99539	CDW GOVERNMENT, INC.	OPERATING EQUIPMENT	630-401	30	583.92
12/12/2022		APCH	99540	CHICAGO SUN-TIMES, INC	PRINTING & PUBLISHING	810-302	40	397.00
12/12/2022		APCH	99541	CHRISTOPHER B. BURKE	FEES - ENGINEERING	720-245	35	624.00
12/12/2022		APCH	99542	CLEANSWEEP	STREET SWEEPING SERVICES	740-290	35	1,265.74
12/12/2022		APCH	99543#	COMCAST CABLE	FEES/DUES/SUBSCRIPTIONS	630-307	30	453.64
					FEES/DUES/SUBSCRIPTIONS	710-307	35	223.70
					CHECK APCHK 99543 TOTAL FOR FUND 01:			677.34
12/12/2022		APCH	99544#	COMED	RED LIGHT - COM ED	630-248	30	54.20
					ENERGY - STREET LIGHTS	745-207	35	55.61
					MAINTENANCE - TRAFFIC SIGNALS	745-224	35	61.18
					MAINTENANCE - TRAFFIC SIGNALS	745-224	35	178.50
					MAINTENANCE - TRAFFIC SIGNALS	745-224	35	605.29
					CHECK APCHK 99544 TOTAL FOR FUND 01:			954.78
12/12/2022		APCH	99546	CONRAD POLYGRAPH INC	EXAMS - POLYGRAPH	440-545	07	360.00
12/12/2022		APCH	99547	DANIEL POLFLIET	UNIFORMS	630-345	30	449.68
12/12/2022		APCH	99548	DARINA KRAUSPE	SPECIAL EVENTS	585-523	20	250.00
12/12/2022		APCH	99549#	DUPAGE COUNTY PUBLIC WORKS	SANITARY (835 MIDWAY)	466-251	10	55.25
					SANITARY (835 MIDWAY)	466-251	10	55.44
					SANITARY (825 MIDWAY)	570-250	20	35.09
					SANITARY (825 MIDWAY)	570-250	20	25.01
					SANITARY (7760 QUINCY)	630-250	30	141.12
					CHECK APCHK 99549 TOTAL FOR FUND 01:			311.91
12/12/2022		APCH	99550	E-KIT TRAINING	SCHOOLS/CONFERENCES/TRAVEL	630-304	30	395.00
12/12/2022		APCH	99551	ELEMENT CONSULTING NETWORK	CONTINGENCIES	490-799	10	2,500.00
12/12/2022		APCH	99554*#	FALCO'S LANDSCAPING INC	STORM WATER IMPROVEMENTS MAINTENANCE	750-381	35	7,000.00
					STORM WATER IMPROVEMENTS MAINTENANCE	750-381	35	7,800.00
					STREET IMPROVEMENTS	765-685	35	6,800.00
					STREET IMPROVEMENTS	765-685	35	8,900.00
					CHECK APCHK 99554 TOTAL FOR FUND 01:			30,500.00
12/12/2022		APCH	99556	FOX TOWN PLUMBING INC	MAINTENANCE	725-410	35	369.00

Check	Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 01 GENERAL FUND								
12/12/2022	APCH	99557#	GBJ SALES, LLC		BUILDING MAINTENANCE SUPPLIES	466-351	10	251.30
					BUILDING MAINTENANCE SUPPLIES	466-351	10	63.50
					PARK LANDSCAPE SUPPLIES	565-341	20	503.30
					PARK LANDSCAPE SUPPLIES	565-341	20	527.40
					CHECK APCHK 99557 TOTAL FOR FUND 01:			1,345.50
12/12/2022	APCH	99558	GIANNA DIVIRGILIO		SPECIAL EVENTS	585-523	20	152.00
12/12/2022	APCH	99559*#	GOVERNMENT INSURANCE NETWORK		EMP DED PAY- INSURANCE	210-204	00	13,088.62
					LIFE INSURANCE - ELECTED OFFICIALS	410-141	05	76.30
					LIFE INSURANCE - COMMISSIONERS	435-148	07	28.00
					HEALTH/DENTAL/LIFE INSURANCE	455-141	10	4,919.05
					LIFE INSURANCE - PLAN COMMISSION	510-340	15	93.10
					HEALTH/DENTAL/LIFE INSURANCE	550-141	20	785.80
					HEALTH/DENTAL/LIFE INSURANCE	630-141	30	34,985.30
					HEALTH/DENTAL/LIFE INSURANCE	710-141	35	3,682.21
					HEALTH/DENTAL/LIFE INSURANCE	810-141	40	4,541.19
					CHECK APCHK 99559 TOTAL FOR FUND 01:			62,199.57
12/12/2022	APCH	99562*#	HINSDALE NURSERIES, INC.		TREE MAINTENANCE	750-338	35	5,319.00
					TREE MAINTENANCE	750-338	35	972.00
					CHECK APCHK 99562 TOTAL FOR FUND 01:			6,291.00
12/12/2022	APCH	99563*#	HOME DEPOT CREDIT SERVICES		MAINTENANCE - BUILDING	466-228	10	18.85
					MAINTENANCE - BUILDING	466-228	10	20.78
					MAINTENANCE - BUILDING	466-228	10	245.91
					MAINTENANCE - BUILDING	466-228	10	560.12
					MAINTENANCE - BUILDING	466-228	10	120.24
					MAINTENANCE - BUILDING	466-228	10	59.95
					OFFICE SUPPLIES	710-301	35	698.00
					OPERATING SUPPLIES & EQUIPMENT	710-401	35	79.04
					OPERATING SUPPLIES & EQUIPMENT	710-401	35	20.55
					OPERATING SUPPLIES & EQUIPMENT	710-401	35	175.66
					OPERATING SUPPLIES & EQUIPMENT	710-401	35	147.76
					CHECK APCHK 99563 TOTAL FOR FUND 01:			2,146.86
12/12/2022	APCH	99564	HOUSEAL LAVIGNE ASSOCIATES LLC		CONSULTING	455-306	10	10,967.38
12/12/2022	APCH	99565#	HUNTER ASPHALT PAVING INC		MAINTENANCE - EQUIPMENT	570-411	20	2,990.00
					STREET IMPROVEMENTS	765-685	35	5,750.00

Check	Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 01 GENERAL FUND								
					CHECK APCHK 99565 TOTAL FOR FUND 01:			8,740.00
12/12/2022	APCH	99566	IL PUBLIC WORKS MUTUAL AID NETWO	FEES/DUES/SUBSCRIPTIONS		710-307	35	100.00
12/12/2022	APCH	99567	ILLINOIS DEPT. OF TRANSPORTATION	MAINTENANCE - TRAFFIC SIGNALS		745-224	35	901.92
12/12/2022	APCH	99568	IRMA	INSURANCE - IRMA		480-272	10	197.70
12/12/2022	APCH	99569	JAMES J. BENES AND ASSOC., INC.	TRAFFIC ENGINEERING SERVICES		820-263	40	455.01
12/12/2022	APCH	99570*#	LAUTERBACH & AMEN LLP	AUDIT SERVICES		620-251	25	3,080.00
				AUDIT SERVICES		620-251	25	2,550.00
				FINANCIAL SERVICES		620-252	25	12,060.00
				CHECK APCHK 99570 TOTAL FOR FUND 01:				17,690.00
12/12/2022	APCH	99571	LAW OFFICES STORINO RAMELLO&DURK	FEES - VILLAGE ATTORNEY		470-239	10	25,602.54
				FEES - VILLAGE ATTORNEY		470-239	10	1,227.60
				FEES - SPECIAL ATTORNEY		470-241	10	594.00
				FEES - LABOR COUNSEL		470-242	10	731.10
				FEES - LABOR COUNSEL		470-242	10	1,456.40
				CHECK APCHK 99571 TOTAL FOR FUND 01:				29,611.64
12/12/2022	APCH	99572	LINDE GAS & EQUIPMENT INC	BUILDING MAINTENANCE SUPPLIES		466-351	10	96.68
12/12/2022	APCH	99577	MRO SYSTEMS LLC	OPERATING SUPPLIES & EQUIPMENT		710-401	35	538.47
12/12/2022	APCH	99578	MULTISYSTEM MANAGEMENT COMPANY	MAINTENANCE - BUILDING		466-228	10	2,445.00
12/12/2022	APCH	99579#	NICOR GAS	NICOR GAS (835 MIDWAY)		466-236	10	151.48
				NICOR GAS (7760 QUINCY)		630-235	30	215.88
				NICOR GAS (7760 QUINCY)		630-235	30	771.51
				CHECK APCHK 99579 TOTAL FOR FUND 01:				1,138.87
12/12/2022	APCH	99580	NJ RYAN TREE & LANDSCAPE LLC	TREE MAINTENANCE		750-338	35	6,825.00
				TREE MAINTENANCE		750-338	35	5,700.00
				TREE MAINTENANCE		750-338	35	6,750.00
				TREE MAINTENANCE		750-338	35	6,825.00
				TREE MAINTENANCE		750-338	35	5,700.00
				TREE MAINTENANCE		750-338	35	6,600.00
				TREE MAINTENANCE		750-338	35	6,825.00
				TREE MAINTENANCE		750-338	35	7,400.00
				TREE MAINTENANCE		750-338	35	5,700.00
				TREE MAINTENANCE		750-338	35	6,600.00
				TREE MAINTENANCE		750-338	35	6,825.00

Check	Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 01 GENERAL FUND								
					TREE MAINTENANCE	750-338	35	6,637.50
					TREE MAINTENANCE	750-338	35	6,975.00
					TREE MAINTENANCE	750-338	35	6,000.00
					CHECK APCHK 99580 TOTAL FOR FUND 01:			91,362.50
12/12/2022	APCH	99581*#	NJ RYAN TREE & LANDSCAPE LLC		TREE MAINTENANCE	750-338	35	5,700.00
12/12/2022	APCH	99582*#	NOVOTNY ENGINEERING		SPECIAL PROJECTS	720-230	35	3,966.11
					FEES - ENGINEERING	720-245	35	1,643.75
					FEES - ENGINEERING	720-245	35	1,050.00
					FEES - ENGINEERING	720-245	35	1,291.25
					ENGINEERING SERVICES	820-262	40	125.00
					ENGINEERING SERVICES	820-262	40	31.25
					ENGINEERING SERVICES	820-262	40	187.50
					ENGINEERING SERVICES	820-262	40	329.25
					CHECK APCHK 99582 TOTAL FOR FUND 01:			8,624.11
12/12/2022	APCH	99583	ORBIS SOLUTIONS		CONSULTING SERVICES - IT	460-306	10	1,400.00
					CONSULTING SERVICES - IT	460-306	10	6,694.67
					CHECK APCHK 99583 TOTAL FOR FUND 01:			8,094.67
12/12/2022	APCH	99584#	QUADIENT LEASING USA, INC.		POSTAGE & METER RENT	455-311	10	408.24
					POSTAGE & METER RENT	630-311	30	547.17
					CHECK APCHK 99584 TOTAL FOR FUND 01:			955.41
12/12/2022	APCH	99585	QUIK IMPRESSIONS GROUP		CONTINGENCIES	490-799	10	3,091.47
12/12/2022	APCH	99586*#	RAY O'HERRON CO., INC.		OPERATING EQUIPMENT	630-401	30	345.00
					OPERATING EQUIPMENT	630-401	30	146.93
					OPERATING EQUIPMENT	630-401	30	191.00
					OPERATING EQUIPMENT	630-401	30	715.00
					OPERATING EQUIPMENT	630-401	30	725.64
					CHECK APCHK 99586 TOTAL FOR FUND 01:			2,123.57
12/12/2022	APCH	99587	RENEE HEIN		ACTIVE ADULT PROGRAM	590-517	20	250.00
12/12/2022	APCH	99588	SBOC		SCHOOLS/CONFERENCES/TRAVEL	810-304	40	60.00
12/12/2022	APCH	99589	SIKICH LLP		AUDIT SERVICES	620-251	25	3,350.00

Check	Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 01 GENERAL FUND								
12/12/2022		APCH	99590	STERLING CODIFIERS INC.	FEES/DUES/SUBSCRIPTIONS	455-307	10	1,240.67
					FEES/DUES/SUBSCRIPTIONS	455-307	10	500.00
					CHECK APCHK 99590 TOTAL FOR FUND 01:			1,740.67
12/12/2022		APCH	99591#	STONE WHEEL, INC.	MAINTENANCE - VEHICLES	630-409	30	15.32
					MAINTENANCE - VEHICLES	630-409	30	147.23
					MAINTENANCE - VEHICLES	630-409	30	12.00
					MAINTENANCE - VEHICLES	630-409	30	14.33
					MAINTENANCE - VEHICLES	630-409	30	166.83
					MAINTENANCE - VEHICLES	630-409	30	121.69
					MAINTENANCE - VEHICLES	630-409	30	118.37
					MAINTENANCE - VEHICLES	630-409	30	105.39
					MAINTENANCE	725-410	35	40.20
					MAINTENANCE	725-410	35	10.20
					CHECK APCHK 99591 TOTAL FOR FUND 01:			751.56
12/12/2022		APCH	99592*#	TAMELING GRADING	STREET IMPROVEMENTS	765-685	35	2,530.00
12/12/2022		APCH	99593	TAMELING INDUSTRIES	MAINTENANCE	725-410	35	24.22
					STREET IMPROVEMENTS	765-685	35	756.90
					STREET IMPROVEMENTS	765-685	35	782.99
					CHECK APCHK 99593 TOTAL FOR FUND 01:			1,564.11
12/12/2022		APCH	99594	THOMAS J BRESCHIA	FEES - FIELD COURT ATTORNEY	630-241	30	2,900.00
12/12/2022		APCH	99595	THOMSON REUTERS - WEST	FEES/DUES/SUBSCRIPTIONS	630-307	30	209.91
12/12/2022		APCH	99596	TKB ASSOCIATES INC	DOCUMENT STORAGE/SCANNING	460-267	10	3,600.00
12/12/2022		APCH	99597	TRAFFIC LOGIX CORP	OPERATING EQUIPMENT	630-401	30	10,866.00
12/12/2022		APCH	99598	ULINE	OPERATING SUPPLIES & EQUIPMENT	710-401	35	1,008.50
12/12/2022		APCH	99599	UNDERGROUND PIPE SOLUTIONS	STREET IMPROVEMENTS	765-685	35	2,200.00
					STREET IMPROVEMENTS	765-685	35	2,200.00
					CHECK APCHK 99599 TOTAL FOR FUND 01:			4,400.00
12/12/2022		APCH	99600	VERIZON WIRELESS	PHONE - TELEPHONES	630-201	30	701.75
12/12/2022		APCH	99601#	WAREHOUSE DIRECT	OFFICE SUPPLIES	455-301	10	75.84
					OFFICE SUPPLIES	610-301	25	477.27
					OFFICE SUPPLIES	610-301	25	112.80

12/09/2022 09:19 AM
User: EKOMPERDA
DB: Willowbrook

CHECK DISBURSEMENT REPORT FOR VILLAGE OF WILLOWBROOK
CHECK DATE FROM 12/07/2022 - 12/14/2022

Page 7/11

Check	Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 01 GENERAL FUND								
					CHECK APCHK 99601 TOTAL FOR FUND 01:			665.91
12/12/2022	APCH	99602	WB-BURR RIDGE SPORTS PREF CTR LL	ACTIVE ADULT PROGRAM ACTIVE ADULT PROGRAM		590-517	20	500.00
					CHECK APCHK 99602 TOTAL FOR FUND 01:			200.00
								700.00
12/12/2022	APCH	99604	WEX HEALTH, INC	FEES/DUES/SUBSCRIPTIONS		455-307	10	50.00
				Total for fund 01 GENERAL FUND				357,386.86

Check	Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 02 WATER FUND								
12/12/2022		APCH	291(E)	DUPAGE WATER COMMISSION	PURCHASE OF WATER	420-575	50	103,558.56
12/12/2022		APCH	99527	ANN O'MALLEY, EXECUTOR	METER DEPOSITS	280-131	00	31.34
12/12/2022		APCH	99534	BLACK GOLD SEPTIC	WELLHOUSE REPAIRS & MAIN - WB EXEC PL	425-474	50	425.00
12/12/2022		APCH	99545	COMMERCIAL TIRE SERVICE, INC	VEHICLE MAINTENANCE	401-350	50	794.40
					VEHICLE MAINTENANCE	401-350	50	628.08
					CHECK APCHK 99545 TOTAL FOR FUND 02:			1,422.48
12/12/2022		APCH	99553	ETP LABS INC	SAMPLING ANALYSIS	420-362	50	150.00
					SAMPLING ANALYSIS	420-362	50	150.00
					SAMPLING ANALYSIS	420-362	50	50.00
					CHECK APCHK 99553 TOTAL FOR FUND 02:			350.00
12/12/2022		APCH	99554*#	FALCO'S LANDSCAPING INC	WATER DISTRIBUTION REPAIRS/MAINTENANC	430-277	50	2,600.00
					SPOILS HAULING SERVICES	430-280	50	3,800.00
					SPOILS HAULING SERVICES	430-280	50	3,800.00
					SPOILS HAULING SERVICES	430-280	50	3,800.00
					STREET IMPROVEMENTS SERVICES	430-281	50	4,600.00
					STREET IMPROVEMENTS SERVICES	430-281	50	4,600.00
					STREET IMPROVEMENTS SERVICES	430-281	50	4,600.00
					STREET IMPROVEMENTS SERVICES	430-281	50	4,600.00
					STREET IMPROVEMENTS SERVICES	430-281	50	4,600.00
					STREET IMPROVEMENTS SERVICES	430-281	50	4,600.00
					CHECK APCHK 99554 TOTAL FOR FUND 02:			41,600.00
12/12/2022		APCH	99555	FALCO'S LANDSCAPING INC	SPOILS HAULING SERVICES	430-280	50	4,200.00
12/12/2022		APCH	99559*#	GOVERNMENT INSURANCE NETWORK	HEALTH/DENTAL/LIFE INSURANCE	401-141	50	922.32
					HEALTH/DENTAL/LIFE INSURANCE	401-141	50	4,500.48
					CHECK APCHK 99559 TOTAL FOR FUND 02:			5,422.80
12/12/2022		APCH	99560*#	H AND R CONSTRUCTION INC.	WATER DISTRIBUTION REPAIRS/MAINTENANC	430-277	50	300.00
					MATERIAL & SUPPLIES - DISTRIBUTION	430-476	50	4,900.00
					CHECK APCHK 99560 TOTAL FOR FUND 02:			5,200.00
12/12/2022		APCH	99561	HBK WATER METER SERVICE	NEW METERING EQUIPMENT	435-461	50	2,033.85
12/12/2022		APCH	99562*#	HINSDALE NURSERIES, INC.	STREET IMPROVEMENTS SERVICES	430-281	50	168.50

Check	Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 02 WATER FUND								
					STREET IMPROVEMENTS SERVICES	430-281	50	606.00
					CHECK APCHK 99562 TOTAL FOR FUND 02:			774.50
12/12/2022	APCH	99563*#	HOME DEPOT CREDIT SERVICES		VEHICLE MAINTENANCE	401-350	50	175.27
					OPERATING EQUIPMENT	430-401	50	856.08
					CHECK APCHK 99563 TOTAL FOR FUND 02:			1,031.35
12/12/2022	APCH	99570*#	LAUTERBACH & AMEN LLP		FINANCIALS SERVICES	401-309	50	8,040.00
12/12/2022	APCH	99574	METROPOLITAN INDUSTRIES INC		EDP LICENSES	417-263	50	562.50
					EDP LICENSES	417-263	50	850.00
					EDP LICENSES	417-263	50	225.00
					CHECK APCHK 99574 TOTAL FOR FUND 02:			1,637.50
12/12/2022	APCH	99575	MID AMERICAN WATER		MATERIAL & SUPPLIES - DISTRIBUTION	430-476	50	128.12
12/12/2022	APCH	99576	MIDWEST METER INC		NEW METERING EQUIPMENT	435-461	50	4,162.98
12/12/2022	APCH	99581*#	NJ RYAN TREE & LANDSCAPE LLC		WATER DISTRIBUTION REPAIRS/MAINTENANC	430-277	50	4,500.00
					WATER DISTRIBUTION REPAIRS/MAINTENANC	430-277	50	6,550.00
					CHECK APCHK 99581 TOTAL FOR FUND 02:			11,050.00
12/12/2022	APCH	99592*#	TAMELING GRADING		STREET IMPROVEMENTS SERVICES	430-281	50	8,030.00
12/12/2022	APCH	99603	WELD-ALL, INC.		VEHICLE MAINTENANCE	401-350	50	1,200.00
					VEHICLE MAINTENANCE	401-350	50	1,200.00
					CHECK APCHK 99603 TOTAL FOR FUND 02:			2,400.00
					Total for fund 02 WATER FUND			201,498.48

Check	Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 10 CAPITAL PROJECT FUND								
12/12/2022		APCH	99536	BRIGHTER ELECTRIC	BORSE PARK LIGHTING PROJECT	600-327	55	8,400.00
12/12/2022		APCH	99560*#	H AND R CONSTRUCTION INC.	RESURFACING	600-313	55	4,440.00
12/12/2022		APCH	99573	M & J ASPHALT PAVING COMPANY INC	RESURFACING RESURFACING	600-313 600-313	55 55	167,920.65 172,305.00
					CHECK APCHK 99573 TOTAL FOR FUND 10:			340,225.65
12/12/2022		APCH	99582*#	NOVOTNY ENGINEERING	RESURFACING RESURFACING COMMUNITY CENTER CONSTRUCTION BORSE PARK LIGHTING PROJECT RIDGEMOOR PARK PROJECT	600-313 600-313 600-326 600-327 600-328	55 55 55 55 55	8,646.74 3,932.50 3,556.25 29,250.00 1,435.00
					CHECK APCHK 99582 TOTAL FOR FUND 10:			46,820.49
12/12/2022		APCH	99586*#	RAY O'HERRON CO., INC.	OFFICER SAFETY	600-323	55	9,300.00
					Total for fund 10 CAPITAL PROJECT FUND			409,186.14

Check	Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 15 RT 83/PLAINFIELD RD BUSINESS DISTRCT TAX								
12/12/2022		APCH	99552	ELROD FRIEDMAN LLP	LEGAL FEES	401-242	15	462.00
12/12/2022		APCH	99559*#	GOVERNMENT INSURANCE NETWORK	HEALTH/DENTAL/LIFE INSURANCE	455-141	15	307.44
					Total for fund 15 RT 83/PLAINFIELD RD BUSINESS			769.44
					TOTAL - ALL FUNDS			968,840.92

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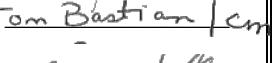
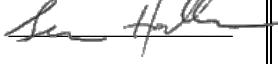
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VILLAGE OF WILLOWBROOK

BOARD MEETING AGENDA ITEM - HISTORY/COMMENTARY

ITEM TITLE:

A RESOLUTION OF THE VILLAGE OF WILLOWBROOK
SETTING THE 2023 CALENDAR YEAR SCHEDULE OF
REGULAR MEETINGS OF THE MAYOR AND BOARD OF
TRUSTEES AND THE SCHEDULE OF REGULAR MEETINGS
OF COMMISSIONS AND COMMITTEES OF THE VILLAGE OF
WILLOWBROOK, DUPAGE COUNTY, ILLINOIS

AGENDA NO. 6.f**AGENDA DATE: 12/12/22****STAFF REVIEW:** Alex Arteaga, Asst. to the Village Administrator SIGNATURE: **LEGAL REVIEW:** Tom Bastian, Village AttorneySIGNATURE: **RECOMMENDED BY:** Sean Halloran, Village AdministratorSIGNATURE: **REVIEWED & APPROVED BY COMMITTEE:** YES NO N/A **ITEM HISTORY (PREVIOUS VILLAGE BOARD REVIEWS, ACTIONS RELATED TO THIS ITEM, OTHER HISTORY)**

Village Board & Plan Commission meetings will be held in the CRC (Community Resource Center) Board Room beginning in January 2023. The CRC is located at 825 Midway Dr, Willowbrook IL.

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

All Village Board and Plan Commission meetings will be held at the CRC. Board of Police Commission and Police Pension Fund Board of Trustees meetings will be held at the Willowbrook Police Department, 7760 Quincy St, Willowbrook IL. The Village Board and other Committee meetings will follow the schedules in the attached document.

ACTION PROPOSED:

Adopt the Resolution.

RESOLUTION NO. 22-R-_____

**A RESOLUTION OF THE VILLAGE OF WILLOWBROOK
SETTING THE 2023 CALENDAR YEAR SCHEDULE OF
REGULAR MEETINGS OF THE MAYOR AND BOARD OF TRUSTEES
AND THE SCHEDULE OF REGULAR MEETINGS OF
COMMISSIONS AND COMMITTEES OF THE
VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS**

WHEREAS, section 2.02 of the Illinois Open Meetings Act (5 ILCS 120/2.02) requires that every public body shall give public notice of the schedule of its regular meetings at the beginning of each calendar year and shall state the regular dates, times and places of such meetings; and

WHEREAS, section 2.02 of the Illinois Open Meetings Act further requires that the public body shall supply copies of the notice of its regular meetings, and notice of any special, emergency, rescheduled or reconvened meeting to any news medium that has filed an annual request for such notice; and

WHEREAS, section 2.02 of the Illinois Open Meetings Act further requires that the notice of the annual schedule of meetings of the Village of Willowbrook be posted on the Village website and remain so posted until a new public notice of the schedule of regular meetings is approved.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Board of Trustees of the Village of Willowbrook, DuPage County, Illinois as follows:

SECTION ONE. That the schedule of regular meetings of the Mayor and Board of Trustees and the schedule of regular meetings of all commissions and committees of the Village of Willowbrook, DuPage County, Illinois for the calendar year 2023, attached hereto as Exhibit "A", be and is hereby approved and adopted.

SECTION TWO. That all said regular meetings of the Mayor and Board of Trustees, unless otherwise noted, for the 2023 calendar year shall take place at 6:30 p.m. at the Village of Willowbrook

Community Resource Center, 825 Midway Drive, Willowbrook, Illinois 60527, subject to current in-effect amendments to the Open Meetings Act regarding remote attendance due to the COVID-19 Pandemic.

SECTION THREE. The Village Clerk or his designee is hereby directed to give notice of the dates, times and places of all such regular meetings of the Village of Willowbrook, as well as any special, emergency, rescheduled or reconvened meeting to any news medium that has filed a request for such notice.

SECTION FOUR. Notice of the scheduled times and place of all regular meetings for the calendar year 2023 shall be further made available to any member of the public and any news medium requesting a schedule of meetings.

PASSED and APPROVED this 12th day of December, 2022 by a ROLL CALL VOTE as follows:

AYES: _____

NAYS: _____

ABSTENTIONS: _____

ABSENT: _____

APPROVED:

Frank A. Trilla, Mayor

ATTEST:

Deborah A. Hahn, Village Clerk

EXHIBIT “A”

VILLAGE OF WILLOWBROOK – REGULAR MEETINGS 2023



Village of **WILLOWBROOK**

VILLAGE OF WILLOWBROOK - REGULAR MEETINGS 2023

(Updated 11/17/2022)

PAGE 1

Please view the Village website, www.willowbrookil.org, for updates.

MAYOR AND BOARD OF TRUSTEES – All meetings of the Mayor and Board of Trustees of the Village of Willowbrook will be held at the Community Resource Center, 825 Midway Drive, Willowbrook, Illinois, until further notice.

Monday, January 9, 2023 @ 6:30 p.m.

Monday, January 23, 2023 @ 6:30 p.m.

Monday, February 13, 2023 @ 6:30 p.m.

Monday, February 27, 2023 @ 6:30 p.m.

Monday, March 13, 2023 @ 6:30 p.m.

Monday, March 27, 2023 @ 6:30 p.m.

Monday, April 10, 2023 @ 6:30 p.m.

Monday, April 24, 2023 @ 6:30 p.m.

Monday, May 8, 2023 @ 6:30 p.m.

Monday, May 22, 2023 @ 6:30 p.m.

Monday, June 12, 2023 @ 6:30 p.m.

Monday, June 26, 2023 @ 6:30 p.m.

Monday, July 10, 2023 @ 6:30 p.m.

Monday, July 24, 2023 @ 6:30 p.m.

Monday, August 14, 2023 @ 6:30 p.m.

Monday, August 28, 2023 @ 6:30 p.m.

Monday, September 11, 2023 @ 6:30 p.m.

Monday, September 25, 2023 @ 6:30 p.m.

Monday, October 9, 2023 @ 6:30 p.m.

Monday, October 23, 2023 @ 6:30 p.m.

Monday, November 13, 2023 @ 6:30 p.m.

Monday, November 27, 2023 @ 6:30 p.m.

Monday, December 18, 2023 @ 6:30 p.m.

Exceptions:

- Budget Workshops:
 - January 5, 2023 – 5:30 pm
 - January 24, 2023 – 5:30 pm
 - February 15, 2023 – 5:30 pm
 - March 16, 2023 – 5:30 pm
- Only one meeting will be held in December on the third Monday.



Village of
WILLOWBROOK

VILLAGE OF WILLOWBROOK - REGULAR MEETINGS 2022

(Updated 11/17/2022)

PAGE 2

PLAN COMMISSION – All meetings of the Plan Commission of the Village of Willowbrook will be held at the Community Resource Center, 825 Midway Drive, Willowbrook, Illinois

Wednesday, January 11, 2023 @ 7:00 p.m.
Wednesday, February 1, 2023 @ 7:00 p.m.
Wednesday, March 1, 2023 @ 7:00 p.m.
Wednesday, April 5, 2023 @ 7:00 p.m.
Wednesday, May 3, 2023 @ 7:00 p.m.
Wednesday, June 7, 2023 @ 7:00 p.m.

Wednesday, July 12, 2023 @ 7:00 p.m.
Wednesday, August 2, 2023 @ 7:00 p.m.
Wednesday, September 6, 2023 @ 7:00 p.m.
Wednesday, October 4, 2023 @ 7:00 p.m.
Wednesday, November 1, 2023 @ 7:00 p.m.
Wednesday, December 6, 2023 @ 7:00 p.m.

Exceptions: Meetings in January and July will be held on the second Wednesday

The following meetings will be held at the Willowbrook Police Department, 7760 Quincy Street, Willowbrook, Illinois:

BOARD OF POLICE COMMISSIONERS

3rd Friday of every month – 8:00 a.m.

Exception – no meeting in December

POLICE PENSION FUND-BOARD OF TRUSTEES

January, April, July, and October

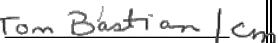
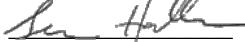
NOTE: Please view the Village website for updates or changes to meeting locations,
www.willowbrookil.org

VILLAGE OF WILLOWBROOK

BOARD MEETING AGENDA ITEM - HISTORY/COMMENTARY

ITEM TITLE:

AN ORDINANCE OF THE VILLAGE OF WILLOWBROOK
DECLARING AND AUTHORIZING THE SALE, DISPOSAL OR
TRADE-IN OF SURPLUS PERSONAL PROPERTY OWNED BY
THE VILLAGE OF WILLOWBROOK

AGENDA NO. 6.g.**AGENDA DATE: 12/12/22****STAFF REVIEW:** Alex Arteaga, Asst. to the Village Administrator SIGNATURE: **LEGAL REVIEW:** Tom Bastian, Village AttorneySIGNATURE: **RECOMMENDED BY:** Sean Halloran, Village AdministratorSIGNATURE: **REVIEWED & APPROVED BY COMMITTEE:** YES NO N/A **ITEM HISTORY (PREVIOUS VILLAGE BOARD REVIEWS, ACTIONS RELATED TO THIS ITEM, OTHER HISTORY)**

As new equipment is purchased and existing municipal equipment is replaced, the Village of Willowbrook deems items worthy of inclusion on a surplus ordinance as needed.

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

Staff has several Village-owned vehicles deemed surplus and ready for auction. The vehicle information for the vehicles that will be put to auction is listed below:

Make and Model	Miles	VIN
2015 Ford Taurus	92,000	1FAHP2D83FG159515
2015 Ford Taurus	92,000	1FAHP2D85FG159516
2015 Ford Taurus	92,000	1FAHP2D81FG159514

Staff recommends the Mayor and Board of Trustees pass the ordinance authorizing the sale of the items shown above and listed as Exhibit A in the ordinance.

ACTION PROPOSED:

Pass the ordinance.

ORDINANCE NO. 22-O-_____

**AN ORDINANCE OF THE VILLAGE OF WILLOWBROOK DECLARING AND
AUTHORIZING THE SALE, DISPOSAL OR TRADE-IN OF SURPLUS PERSONAL
PROPERTY OWNED BY THE VILLAGE OF WILLOWBROOK**

WHEREAS, in the opinion of a majority of the corporate authorities of the Village of Willowbrook, it is no longer necessary or useful or in the best interests of the Village of Willowbrook, to retain ownership of those items of surplus personal property currently owned by the Village and detailed on Exhibit "A", attached hereto and made a part hereof; and

WHEREAS, it has been determined by the Mayor and Board of Trustees of the Village of Willowbrook that it is in the best interest of the Village to dispose of said personal property by sale, disposal or trade-in of said personal property.

NOW THEREFORE, BE IT ORDAINED by the Mayor and Board of Trustees of the Village of Willowbrook as follows:

SECTION ONE: Pursuant to 65 ILCS 5/11-76-4, the Mayor and Board of Trustees of the Village of Willowbrook find that the personal property described on Exhibit "A", attached hereto and made a part hereof, now owned by the Village of Willowbrook, is no longer necessary or useful to the Village of Willowbrook and the best interests of the Village of Willowbrook will be served by its sale, disposal or trade-in.

SECTION TWO: Pursuant to 65 ILCS 5/11-76-4, the Village Administrator is hereby authorized and directed to dispose of the personal property set forth on Exhibit "A", now owned by the Village of Willowbrook, in any manner he deems appropriate, with or without advertisement, including, but not limited to, the sale or trade-in of said personal property as part of the purchase price of a new or used personal property.

SECTION THREE: The sale or disposition of said surplus personal property is "AS IS" with no warranty, either express or implied, of merchantability or fitness for a particular purpose.

SECTION FOUR: This Ordinance shall be in full force and effect from and after its passage and approval in the manner provided by law.

PASSED and APPROVED this 12th day of December, 2022 by a ROLL CALL VOTE as follows:

AYES: _____

NAYS: _____

ABSTENTIONS: _____

ABSENT: _____

APPROVED:

Frank A. Trilla, Mayor

ATTEST:

Deborah A. Hahn, Village Clerk

EXHIBIT "A"
SURPLUS PERSONAL PROPERTY

<u>Make and Model</u>	<u>Miles</u>	<u>VIN</u>
2015 Ford Taurus	92,000	1FAHP2D83FG159515
2015 Ford Taurus	92,000	1FAHP2D85FG159516
2015 Ford Taurus	92,000	1FAHP2D81FG159514

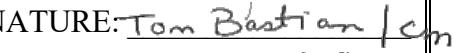
VILLAGE OF WILLOWBROOK

AGENDA ITEM - HISTORY/COMMENTARY

ITEM TITLES:

AN ORDINANCE PROVIDING FOR THE LEVY OF TAXES FOR THE FISCAL YEAR COMMENCING ON MAY 1, 2022 AND ENDING APRIL 30, 2023, OF THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS

AGENDA NO. 6.h
AGENDA DATE: 12/12/2022

STAFF REVIEW: Alex Arteaga, Asst. to the Village Administrator	SIGNATURE: 
LEGAL REVIEW: Tom Bastian, Village Attorney	SIGNATURE: 
RECOMMENDED BY: Sean Halloran, Village Administrator	SIGNATURE: 
REVIEWED & APPROVED BY COMMITTEE:	YES <input type="checkbox"/> NO <input type="checkbox"/> N/A <input checked="" type="checkbox"/>

BACKGROUND/DISCUSSION:

At the November 14, 2022 Village Board meeting, staff presented the proposed \$72,986 tax levy for the Special Recreation levy, which funds certain ADA accessible park programs and projects.

Per 35 ILCS 200/18-60, the Village is required, not less than 20 days prior to the adoption of its aggregate levy, to determine the amounts of money, exclusive of any portion of that levy attributable to the cost of conducting an election required by the general election law, estimated to be necessary to be raised by taxation for that year upon the taxable property in its district. A Resolution estimating the tax to be levied was brought forth to the Village Board on November 14, 2022 and was approved at that meeting (21-R-69).

The 20-day waiting requirement to pass the ordinance to adopt the tax levy has now elapsed, and the attached ordinance must be adopted and filed with the County Clerk before the end of December.

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

The 2022 proposed tax levy is \$72,986. At this amount, the tax impact for a homeowner with a home market value of \$300,000 would be approximately \$13.69. This is a 6% decrease from the prior year's levy, or \$4,455, and includes amounts planned for ADA accessibility at Village parks and the Community Resource Center. All tax collected is restricted to be used on special recreation activities.

Gateway membership	\$39,311
Park Maintenance	\$15,000
Park Improvements	\$100,000
Total	\$154,311
Less: Est. Reserve at 4/30/2023	(\$81,325)
Total	\$72,986

STAFF RECOMMENDATION Staff recommends passing the ordinance.

ACTION PROPOSED: Pass the Ordinance.

ORDINANCE NO. 22-O-_____

**AN ORDINANCE PROVIDING FOR THE LEVY OF TAXES FOR THE FISCAL YEAR
COMMENCING ON MAY 1, 2022 AND ENDING APRIL 30, 2023, OF THE VILLAGE
OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS**

WHEREAS, this ordinance shall be designated and known as an ordinance providing for the "Levy Taxes for the Fiscal Year Commencing on May 1, 2022 and ending April 30, 2023; and

WHEREAS, on or about June 13, 2022, the corporate authorities of the Village of Willowbrook passed Ordinance No. 22-O-26, entitled "Annual Appropriation Ordinance Village of Willowbrook, DuPage County, Illinois for the Fiscal Year Beginning May 1, 2022 and Ending April 30, 2023"; and

WHEREAS, the corporate authorities of the Village of Willowbrook, by this Ordinance, desire to levy such taxes as are necessary to defray all expenses and liabilities for the fiscal year commencing May 1, 2022 and ending April 30, 2023.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Board of Trustees of the Village of Willowbrook, DuPage County, Illinois, as follows:

SECTION 1: That the Mayor and Board of Trustees of the Village of Willowbrook have and hereby do ascertain the total amount of appropriations legally made and all amounts deemed necessary to defray additional expenses and liabilities for all corporate purposes to be provided for by the levy of taxes for the fiscal year commencing May 1, 2022 and ending April 30, 2023, as follows:

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ACCOUNT NUMBER	OBJECT AND PURPOSE FOR WHICH APPROPRIATIONS ARE MADE	AMOUNT APPROPRIATED FOR EACH OBJECT OR PURPOSE IN DOLLARS	AMOUNT LEVIED IN DOLLARS
<u>GENERAL CORPORATE FUND</u>		<u>EXPENDITURES</u>	
01-20-590-518	ADA – Gateway Dues	\$58,967	\$39,311
01-20-590-519	ADA – Park Maintenance	\$4,500	\$15,000
01-20-590-521	ADA Park Improvements	\$0	\$100,000

SECTION 2: That there be and hereby is levied a tax, pursuant to 65 ILCS 5/11-95-14, for the fiscal year commencing on May 1, 2022 and ending April 30, 2023, upon all property subject to taxation within the Village of Willowbrook, DuPage County, as such property is assessed and equalized for State and County purposes for the current year, the sum of \$72,986.00 for the purposes and the funds set forth in Section One of this Ordinance.

SECTION 3: That the Village Clerk be and the same is hereby directed to certify a copy of this Ordinance and file said certified copy with the County Clerk of DuPage County, within the time specified by law.

SECTION 4: There is hereby certified to the County Clerk of DuPage County, Illinois the sums aforesaid, constituting the total amount of \$72,986.00, which said total amount the Village of Willowbrook, DuPage County, Illinois, requires to be raised by taxation for the fiscal year May 1, 2022 to April 3, 2023 of said Village.

SECTION 5: That all ordinances and resolutions, or parts thereof, in conflict with the provisions of this Ordinance are, to the extent of such conflict, expressly repealed.

SECTION 6: That this Ordinance shall be in full force and effect from and after its passage and approval, as provided by law.

PASSED and **APPROVED** this 12th day of December, 2022 by a ROLL CALL VOTE as follows:

AYES: _____

NAYS: _____

ABSTENTIONS: _____

ABSENT: _____

APPROVED:

Frank A. Trilla, Mayor

ATTEST:

Deborah A. Hahn, Village Clerk

STATE OF ILLINOIS)
)
COUNTY OF DU PAGE) SS.
)

I, Frank A. Trilla, do hereby certify that I am the duly qualified Mayor of the Village of Willowbrook, DuPage County, Illinois, and as such presiding officer, I certify that the Tax Levy Ordinance, Ordinance No. 2022-O-____, for the fiscal year commencing May 1, 2022 and ending April 30, 2023, a copy of which is attached hereto, was adopted pursuant to, and in all respects in compliance with, the provisions of Division 2 of Article 18 of the Illinois Property Tax Code and Truth in Taxation Law, including the estimate, notice and hearing requirements of Section 18-60 through 18-85 (35 ILCS 200/18-60 through 18-85). I do further certify that the provisions of Sections 18-60 through 18-85 of the "Truth in Taxation Act" (35 ILCS 200/18-55 *et seq.*) are inapplicable to its 2022-2023 Tax Levy Ordinance, passed this 12th day of December, 2022.

IN WITNESS WHEREOF, I hereunto affix my official signature at Willowbrook, Illinois, this 12th day of December, 2022.

Frank A. Trilla, Mayor

(SEAL)

ATTEST:

Deborah A. Hahn, Village Clerk

STATE OF ILLINOIS)
)
COUNTY OF DU PAGE) SS.
)

CERTIFICATION

I, Deborah A. Hahn, do hereby certify that I am the duly qualified and acting Village Clerk of the Village of Willowbrook, DuPage County, Illinois, and as such Clerk I am the keeper of the records and files of the Village of Willowbrook. I do further hereby certify that the attached and foregoing is a true and complete copy of Ordinance No. 22-O-___ an "Ordinance Providing for the Levy of Taxes for the Fiscal Year Commencing on May 1, 2022 and Ending April 30, 2023," of the Village of Willowbrook, as adopted by the Mayor and Board of Trustees of the Village of Willowbrook at its properly convened meeting held on the 12th day of December, 2022, as appears from the official records of the Village of Willowbrook in my care and custody.

(SEAL)

Deborah A. Hahn, Village Clerk

VILLAGE OF WILLOWBROOK

BOARD MEETING AGENDA ITEM - HISTORY/COMMENTARY

FINANCIAL FUNDING ITEMS:

- a. MOTION to approve a change in the fund balance reserve policy for the General Fund.
- b. MOTION to create an Opportunity Reserve Fund with surplus from the General Fund.
- c. MOTION to transfer surplus funds from the General Fund to the Opportunity Reserve Fund.

AGENDA NO. 7.**AGENDA DATE:** 12/12/22**STAFF REVIEW:** Sean Halloran, Village AdministratorSIGNATURE: 

Michael Rock, Chief Financial Officer

SIGNATURE: **LEGAL REVIEW:** Tom Bastian, Village AttorneySIGNATURE: **RECOMMENDED BY:** Sean Halloran, Village AdministratorSIGNATURE: **ITEM HISTORY (PREVIOUS VILLAGE BOARD REVIEWS, ACTIONS RELATED TO THIS ITEM, OTHER HISTORY)**

Throughout the last budget workshops from January 2022 through March 2022, the Village Board gave direction to staff with regards to raising the fund balance policy for the General Fund. As of right now, the current General Fund Balance policy is 33% or 120 days. At the March 15, 2022, Budget Workshop, the Board reviewed staff's recommendation and asked for the fund balance to be raised from 33% to 50%.

Increasing the fund balance reserve levels will assist the Village with navigating future economic uncertainty and cash flow needs, while also providing an immediate resource for emergencies and potential strategic opportunities. After reviewing the audit and staff's recommendation from last March, staff is asking the Board to adopt a General Fund Balance policy that targets the fund balance to between 40% and 50% of the approved operating expenditures.

In addition to the change in fund balance policy, staff is asking the Board to consider an additional reserve fund, called the Opportunity Reserve Fund. The OR fund will receive any surplus from the General Fund that is approved by the Board. This reserve will add future budget flexibility as it will be available for potential capital projects, economic development, debt payments, or unforeseen events or need. Any expenditures out of this fund must be appropriated and approved by the Board of Trustees.

For example, after the most recent audit, the existing Fund Balance in the General Fund is \$11,253,976 and the proposed Fund Balance policy is stay between 40% to 50% of operating expenditures. The current approved operating expenditures are \$10,870,512. Therefore, to stay consistent with the policy, staff would ask for a transfer of \$6,189,686.80 (\$11,253,976 x 55%) to the Opportunity Reserve Fund. The remaining balance in the General Fund balance of \$5,064,289.20 will result in a 45% fund balance for operating expenditures.

STAFF RECOMMENDATION

Staff is recommending the following action items:

1. Change the General Fund Balance policy from 33% (120 days) to a range from 40% to 50%.
2. Creation of an Opportunity Reserve Fund that can be used for strategic priorities that the Board deems necessary.
3. Motion to transfer \$6,189,686.80 to the Opportunity Reserve Fund.

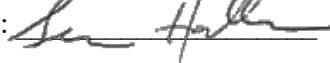
ACTION PROPOSED: Pass the Motions.

VILLAGE OF WILLOWBROOK

BOARD MEETING AGENDA ITEM - HISTORY/COMMENTARY

ITEM TITLE:

A RESOLUTION OF THE VILLAGE OF WILLOWBROOK
AUTHORIZING THE EXECUTION OF REQUEST TO BECOME A
MEMBER OF THE SOUTH EAST ASSOCIATION FOR SPECIAL
PARKS AND RECREATION FOR THE VILLAGE OF
WILLOWBROOK, DUPAGE COUNTY, ILLINOIS

AGENDA NO. 8.**AGENDA DATE:** 12-12-2022**STAFF REVIEW:** Dustin Kleefisch, Director of Parks & Recreation SIGNATURE: **LEGAL REVIEW:** Tom Bastian, Village Attorney SIGNATURE: **RECOMMENDED BY:** Sean Halloran, Village Administrator SIGNATURE: **REVIEWED & APPROVED BY A COMMITTEE:** YES NO N/A **ITEM COMMENTARY (BACKGROUND, DISCUSSION, RECOMMENDATIONS, ETC.)**

Since the summer of 2022, staff has reviewed and discussed the Village's current special recreation arrangement. The Village of Willowbrook was a founding member of the Gateway Special Recreation Association ("SRA") in the 1980's. As the Board is aware, the Gateway Special Recreation Association is made up of several different municipalities and park districts including Park Districts of Burr Ridge, Elmhurst, Oak Brook, Pleasant Dale, Westchester, and York Center, along with the City of Countryside and the Villages of Hinsdale and Willowbrook. Gateway SRA functions through a contractual agreement with Ray Graham Association to provide recreational programming for the member organizations. The service contract is reviewed and approved by the Gateway SRA Board Members and is approved and revised every two years. Currently, within the state of Illinois among the other one hundred and twenty-six Special Recreation Associations, Gateway SRA has the only contractual service agreement (third party vendor) for their business model. At this time, Gateway SRA is staffed by employees of Ray Graham Association. In addition, Ray Graham Association is the owner of all the physical and capital assets associated with the Gateway SRA program.

After a review conducted by staff pertaining to Gateway's structure, existing services and costs, staff within the Village Administrator's Office and the Parks department began to analyze neighboring SRAs. The most popular and accessible SRA is SEASPAR, which as an organization, operates much differently. They function as their own organization with a professional leadership team, staff, and support staff. The member entities of SEASPAR have their Directors serve on the Board of Directors to guide the organization. SEASPAR offers a tremendous number of programs, and facilities, and a large amount of resources as a result of member entities. The organization has been recognized countless times by Illinois Parks and Recreation Association for Outstanding Program Awards, in addition to the Gold Medal for Programming Excellence for Special Populations, and Outstanding Special Event Award from the Therapeutic Recreation Section. SEASPAR's commitment and dedication to providing superior programs, events, and facilities for people with special needs has been recognized on the state level. By joining the SEASPAR organization would be a significant improvement in what the Village is able to provide for our special needs population. Lastly, the SEASPAR staff is extremely knowledgeable in regard to ADA accommodations and potential interventions and behavior modifications for the Village's own facilities and participants who take part in general population programs.

The major difference between the two organizations is how the Village's member contribution will be calculated. The Gateway SRA uses a population rate, whereas SEASPAR uses a percentage of the community real estate equalized assessed value. The percentage rate is agreed upon and approved by the Board of Directors each year.

After review and consideration, there are components of the current arrangement that are out of the hands of Village staff when it comes to the business model that Gateway SRA operates under. Gateway SRA functions due to the service agreement between the SRA and Ray Graham Association. Under this agreement, Ray Graham Association provides all staff, facilities, and transportation to help facilitate the programming for the SRA member entities.

SEASPAR would provide a more stable and consistent business model while also providing an expanded and enhanced set of programs that fit the Village's needs. In addition, all the communities and members of SEASPAR are close to or contiguous to Willowbrook boundaries.

Staff's recommendation is for approval to pursue becoming a member of SEASPAR.

ACTION PROPOSED:

Adopt the Resolution

RESOLUTION NO. 22-R-_____

**A RESOLUTION OF THE VILLAGE OF WILLOWBROOK
AUTHORIZING THE EXECUTION OF REQUEST TO BECOME A MEMBER OF THE
SOUTH EAST ASSOCIATION FOR SPECIAL PARKS AND RECREATION FOR THE
VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS**

WHEREAS, the South East Association for Special Parks and Recreation offers programs for children and adults with special needs; and

WHEREAS, in the opinion of a majority of the corporate authorities of the Village of Willowbrook, it is advisable, necessary and in the public interest that the Village of Willowbrook submit a Request to Become a Member of the South East Association for Special Parks and Recreation, which association provides special recreation opportunities to the residents of the Village of Willowbrook.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Board of Trustees of the Village of Willowbrook, DuPage County, Illinois as follows:

SECTION ONE. The Village Administrator be and is hereby authorized and directed to execute and submit, on behalf of the Village of Willowbrook, a Request to Become a Member of the South East Association for Special Parks and Recreation.

SECTION TWO. The Village Administrator is directed to make all required submissions and do all other things necessary to process the Request to Become a Member of the South East Association for Special Parks and Recreation.

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SECTION THREE. That this Resolution shall be in full force and effect upon and after its passage and approval, in the manner as provided by law.

PASSED and APPROVED this 12th day of December, 2022 by a ROLL CALL VOTE as follows:

AYES: _____

NAYS: _____

ABSTENTIONS: _____

ABSENT: _____

APPROVED:

Frank A. Trilla, Mayor

ATTEST:

Deborah A. Hahn, Village Clerk