

MINUTES OF THE SPECIAL MEETING OF THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF WILLOWBROOK FOR BUDGET WORKSHOP #1 HELD ON THURSDAY, JANUARY 11, 2024, AT 5:30 P.M. AT THE COMMUNITY RESOURCE CENTER (CRC), 825 MIDWAY DRIVE, WILLOWBROOK, DUPAGE COUNTY, ILLINOIS.

1. CALL TO ORDER

The meeting was called to order at 5:30 p.m. by Mayor Frank A. Trilla.

2. ROLL CALL

Those physically present at roll call were Mayor Frank Trilla, Village Clerk Debbie Hahn, Village Trustees Mark Astrella, Sue Berglund, Umberto Davi, Gayle Neal, and Gregory Ruffolo, Village Administrator Sean Halloran, Assistant to the Village Administrator Alex Arteaga, Chief Financial Officer Lora Flori, Director of Community Development Michael Krol, Director of Parks and Recreation Dustin Kleefisch, Director of Public Works Rick Valent, Public Works Foreman AJ Passero, Chief Lauren Kaspar.

Absent: Village Trustee Michael Mistele, Deputy Chief Benjamin Kadolph, and Deputy Chief Gerard Wodka.

A QUORUM WAS DECLARED

3. PLEDGE OF ALLEGIANCE

Mayor Trilla asked Mr. Arteaga to lead the pledge of allegiance.

4. VISITORS' BUSINESS

No visitors were present.

5. BUDGET WORKSHOP #1

a. 2023-2024 General Fund Budget Update

Administrator Halloran indicated that tonight's discussion would cover the current fiscal year General Fund budget update and the five-year CIP program. At the February meeting, the discussion will cover the current budget, the department heads will outline their achievements of the past year and their budget for the upcoming year. In March, at Budget Workshop #3, the discussion will include an update on the Water Fund, the Business District Fund, and the TIF fund, for the current year as well as the upcoming year. A review of the final budget for fiscal year 2024/2025 will also be covered at the March meeting. The Public Hearing and final Board approval is scheduled for the regular April 8th Board meeting.

Administrator Halloran noted that the 2022/2023 audit has just been completed and congratulated CFO Flori on a job well done. He mentioned that this audit included a DOJ (Department of Justice) audit for the COPS (Community Oriented Policing Services) grant. There were some issues with previous accounting procedures which necessitated CFO Flori searching five years of records to locate the information required. Although the Village expects to receive the full grant award, CFO Flori and Chief Kaspar are working diligently to consolidate all the required information by the March 2024 deadline.

The Business District Fund, which encompasses the Willowbrook Town Center and the businesses located in the Pete's Fresh Market plaza, includes only revenue from those businesses and the only expenditures are the RDA agreements with Pete's Fresh Market, and Sketchers and Marshalls in the Town Center, and some litigation related to the business district. Generally, this fund holds a surplus of approximately \$200,000 to \$300,000. However up to this point, this fund did not hold a separate interest income account. This matter has also been rectified.

The overall financial position of the Village remains strong, with an over \$2 million surplus for the current fiscal year. The Village's credit rating remains at the highest possible level. The fund balance is required in the range of 40-50% and is currently at 61%. Overall expenditures continue to trend downward. Revenues are unexpectedly higher due to a stronger local economy.

Review of General Fund Expenditures:

	2022-23 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
Village Administrator's Office (VAO) *	\$3,296,133	\$2,816,536	\$3,151,193	\$334,657
Community Development	\$421,845	\$587,320	\$527,685	-\$59,635
Parks and Recreation	\$700,443	\$799,045	\$693,161	-\$105,884
Police	\$6,286,475	\$6,361,511	\$6,290,307	-\$71,204
Public Works	\$1,545,545	\$1,163,119	\$1,159,441	-\$3,678
Capital Improvement Program	\$3,525,240	\$2,609,100	\$2,357,963	-\$251,137
TOTAL OPERATING	\$12,250,441	\$11,727,531	\$11,821,787	\$94,256
TOTAL EXPENDITURES	\$15,775,681	\$14,336,631	\$14,179,750	-\$156,881

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

Comments:

- The increase in the Village Administrator's office budget was due to the unbudgeted purchase of security cameras in conjunction with the Organized Retail Crime Program grant from the Illinois Attorney General's office.
- Community Development is almost \$60,000 lower than budgeted primarily due to the Director and his team using the contractors less by moving some of that work in-house.
- Parks & Recreation has a \$105,000 decrease due in large part to the slowdown in active adult activities over a 4- to 5-month period.
- The decrease of approximately \$71,000 in the Police budget is mainly due to a decrease in overtime costs.
- Public Works has done a tremendous job in controlling costs. In fiscal year 2021/2022 the actual spending was \$1.9 million, for 2022/2023, \$1.5 million, and this year the expected spending is \$1.1 million. Most of the cost savings are a result of increased operational efficiency without a reduction in services.
- In the Capital Improvement Program, savings of approximately \$250,000 have been realized, primarily due to project bid pricing coming in lower than expected.

Review of General Fund Revenues:

	2022-23 Actual	2023-2024 Approved Budget	2023-2024 Estimate	Difference between 23-24 Budget and Estimate
Taxes	\$12,959,346	\$12,315,724	\$13,028,234	\$712,510
Intergovernmental	\$738,232	\$225,000	\$410,000	\$185,000
Licenses And Permits	\$461,040	\$527,058	\$570,173	\$43,115
Fines	\$1,074,078	\$967,459	\$1,116,105	\$148,646
Charges For Services	\$492,116	\$449,304	\$309,040	-\$140,264
Miscellaneous	\$634,621	\$193,000	\$347,535	\$154,535
Interest Income	\$162,892	\$118,653	\$388,753	\$270,100
TOTAL GENERAL FUND REVENUES	\$16,522,324	\$14,796,198	\$16,169,840	\$1,373,642

Comments:

- The increase in tax revenue of about \$712,000 is due to the unexpected increase in the sales tax (up 6%), home rule sales tax (up 5%), places for eating (up 12%), and gas tax (up 27%). Income tax also came in higher than expected, higher than the prediction received from the State of Illinois.
- Building permit fees, primarily for residential development, are estimated to come in \$45,000 higher than budgeted.
- Red Light fees are expected to come in \$150,000 over the budget estimate and are expected to garner over \$1.0 million this year.
- Miscellaneous revenue is higher than expected due to the Intergovernmental Agreements for services provide to the Indian Prairie Public Library and Gower West School District.
- Interest income is also expected to come in higher based on the banks' predictions.
- Total General Fund revenue is expected at \$16.1 million, with expenditures at \$14.1 million. When the 2023-2024 budget was approved, the surplus was expected to be around \$459,000 and now it appears the surplus will be nearly \$2 million, with a General Fund balance of \$7.2 million as opposed to the estimate of \$5.2 million, with the corresponding funding percentage going from 45% to 61%.

b. 2024-2029 Capital Improvement Program (CIP)

Administrator Halloran broke down the categories included in the 2024/2025 CIP:

- Design - The Design category is generally a placeholder and accounts for 2% of the cost of the designated, upcoming projects.
- Road and Sidewalk Infrastructure
 - Executive Drive Storm Water Improvement project, at \$3.2 million, using General Obligation bonds.
 - Brookbank Road Storm Water project - at \$16,000, using the General Fund.
- Village Equipment
 - Street Sign replacement - \$16,000, using the General Fund.
 - Park Grill replacement - \$5,000, using the General Fund.
 - Mobile Livescan purchase - \$15,000, using the General Fund.
 - Combo Loader replacement - \$185,000, using the General Fund.

- Village Facilities
 - Borse Community Park Improvement Phase II - \$2,200,000, using General Obligation bond.
 - Creekside Park Improvement project - \$1,300,000, using General Obligation bond.
 - Farmingdale Terrace Park Improvement project - \$925,000, using General Obligation bond.
 - Replacement of fishing pier at Willow Pond - \$30,000, using General Fund.
 - Emergency Operations Center installation - \$50,000, using General Fund.
 - Public Works Facility improvements (kitchen) - \$12,000, using General Fund.
- Water Infrastructure
 - Water Tower maintenance - \$25,000, using Water Fund.

In the five-year CIP, the projects in the upcoming year are the most ambitious. Water meter replacement is also scheduled to take place within the scope of this 5-year plan.

Staff are seeking direction in the use of the General Obligation bonds to pay for park improvements. Using the GO bonds for these projects will allow the projects to go forward sooner and maintain a greater surplus in the other funds. The consensus of the Board is that park improvement is an appropriate use of the GO bonds.

6. ADJOURNMENT

MOTION: Made by Trustee Ruffolo and seconded by Trustee Astrella to adjourn the Special Meeting at the hour of 6:19 p.m.

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

MOTION DECLARED CARRIED

PRESENTED, READ, and APPROVED.

_____, 2024.

Frank A. Trilla, Mayor