

MINUTES OF THE SPECIAL MEETING OF THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF WILLOWBROOK FOR BUDGET WORKSHOP #3 HELD ON THURSDAY, MARCH 13, 2025, 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 Trustees Sue Berglund, Umberto Davi, Michael Mistele, Gayle Neal and Trustee Greg Ruffolo, Village Administrator Sean Halloran, Assistant Village Administrator Alex Arteaga, Director of Parks and Recreation Dustin Kleefisch, and Director of Public Works Rick Valent.

Present via Zoom: Trustee Mark Astrella

Absent: Village Clerk Gretchen Boerwinkle, Chief Financial Officer Lora Flori, Director of Community Development Michael Krol, Chief Lauren Kasper, Deputy Chief Benjamin Kadolph, Deputy Chief Gerard Wodka, and Deputy Clerk Christine Mardegan.

A QUORUM WAS DECLARED

MOTION TO APPROVE - A MOTION TO ALLOW TRUSTEE MARK ASTRELLA TO ATTEND THE MEETING REMOTELY. (PASS)

Trustee Mistele advised that a motion was necessary to allow Trustee Astrella to attend the meeting remotely.

MOTION: Made by Trustee Mistele and seconded by Trustee Ruffolo to allow Trustee Astrella to attend the meeting remotely.

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

MOTION DECLARED CARRIED

3. PLEDGE OF ALLEGIANCE

Mayor Trilla asked Trustee Berglund to lead the group in the Pledge of Allegiance.

4. VISITORS' BUSINESS

No visitors were present.

5. DISCUSSION - BUDGET WORKSHOP #3

a. Proposed Water Fund

Administrator Halloran indicated that the discussion would center primarily on the Water Fund this evening and include updates on the Business District Fund, the Motor Fuel Tax Fund, the Opportunity Fund, and the TIF District Fund.

He noted that this was the last Budget Workshop, and the Public Hearing and passage of the 2025/2026 operating budget is scheduled for the Board meeting on April 14, 2025.

The Water Fund currently has the second highest fund balance in 10 years, and the highest surplus in six years, primarily due to staff and the Village Board holding the line on expenditures. The operating costs have returned to 2020-2021 levels. In 2021/2022 the surplus was about \$555,000, last year \$444,000.

Capital Project expenditures have also been reduced, and long-term changes have been made to the strategy toward long-term funding. There is currently a gap between revenue and operating expenditures, with expenditures outpacing revenue. The expectation is that the two figures will align by the 2029/2030 fiscal year. Capital expenditures were not indexed in the figure as this cost will be addressed at the conclusion of the 5-year Water Plan expected to be completed by Summer 2026.

In the expenditures for 25/26, the contractual costs mainly stay the same level and there is a slight increase in personnel costs due primarily to the increase in pension costs. Staff is developing a pension fund stabilization plan that will be presented to the Board this spring/summer to reduce the effects of the pension increases on not only the Water Fund, but also the General Fund.

The surplus in 2023/2024 was \$444,000. The estimated surplus for this year is lower at \$49,000 primarily due to major expenditures such as the water main mapping project, the GIS partnership, and other one-time strategic plans. In the coming fiscal year, the estimated surplus is \$252,000, the only capital project scheduled being year one of the five-year replacement of the Village fire hydrants.

The contractual expenditure is the largest expense in the Water Fund due primarily to the amount paid to the DuPage Water Commission for the water supply, accounting for 65-70% of the expenditures. The Commission has notified the Village that it will again increase prices this year by 4.5%. Other expenditures are increasing as well including spoils hauling and water distribution maintenance repairs, related directly to water main breaks. Director Valent indicated that although there has not been an increase in the number of breaks, there has been an increase in the severity and complexity resulting in more digging and increased spoils and increased safety precautions with the depth of the breaks.

To ensure the Water Fund remains financially sustainable, Administrator Halloran also discussed staff's recommendation to reallocate the Water Tax, part of the 5% Utility tax on electric, gas and water utilities

approved by the Board in 2004, from the General Fund to the Water Fund. This is not a new tax and does not increase the existing tax to residents or businesses. Staff recommends that the Board approve this reallocation to ensure the continued strength and sustainability of the Water Fund and to support the Village's water infrastructure needs.

Administrator Halloran indicated that at the next Board meeting, staff would present a request for a retroactive transfer of the current year's Water Tax collected from the General Fund to the Water Fund and that going forward, the tax will be allocated to the Water Fund.

b. Proposed Business District Fund Update

Continuing with the Business District Fund, FY 23/24 saw a surplus of \$108,000 and this year a deficit of \$141,000 is projected. For the coming year, the estimate is a surplus of \$292,000. The deficit is due to a couple of new agreements, a one-time payment of \$500,000 to Harlem Irving, and legal costs. Next year's fund balance is projected to be over \$3.0 million.

c. Proposed Motor Fuel Tax Fund Update

The Motor Fuel Tax (MFT) has historically been a pay-as-you-go fund, spent as it was accrued, resulting in a fund balance around \$30,000 every year which limited the usability of the fund. Staff has now been allowing the fund balance to build up, allowing for more flexibility in spending. The fund balance has now grown to \$1.1 million. Currently it is being used to fund salt purchases. As it continues to grow, this will allow funding for more ambitious, long-term, strategic projects.

Trustee Mistele noted that the MFT Fund would help cover routine street maintenance. Administrator Halloran agreed and noted that part of the plan for the upcoming Capital Improvement Projects was to tie in the Stormwater Improvement Plan with the road maintenance program to help lower costs and avoid duplicating efforts.

d. Opportunity Fund

The projected revenue for 25/26 for the Opportunity Reserve (OR) Fund does not include any transfer amounts, only interest income. Additionally, no expenditures are planned at this time, creating a projected fund balance of \$8.8 million. The expectation for the transfer amount next year is much higher, around \$1 million.

Mayor Trilla asked if interest accrual was a recent source of revenue. The Administrator responded that it had only begun a year or two ago.

The Mayor congratulated the Administrator and the Finance staff for creating this opportunity.

e. TIF District

Currently, there is little activity in the TIF District; the fund balance continues to grow. For the current fiscal year, revenue is expected to be approximately \$284,000 resulting in a fund balance of \$446,000. In FY 25/26, the fund is expected to remain static, with some minor interest income and a projected fund balance of \$765,000.

6. ADJOURNMENT

MOTION: Made by Trustee Mistele and seconded by Trustee Davi to adjourn the Special Meeting at the hour of 5:49 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.

April 15, 2025.

Frank A. Trilla, Mayor

Minutes transcribed by Administrative Assistant Jody Wegrzynski.