

A G E N D A

COMMITTEE OF THE WHOLE MEETING OF THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON MONDAY, DECEMBER 15, 2025, AT 5:30 P.M. AT THE COMMUNITY RESOURCE CENTER (CRC), 825 MIDWAY DRIVE, WILLOWBROOK, IL, DUPAGE COUNTY, ILLINOIS

1. CALL TO ORDER
2. ROLL CALL
3. PLEDGE OF ALLEGIANCE
4. VISITORS' BUSINESS - Public Comment is Limited to Three Minutes Per Person
5. OMNIBUS VOTE AGENDA
 - a. WAIVE READING OF THE MINUTES (APPROVE)
 - b. MINUTES - BOARD OF TRUSTEES COMMITTEE OF THE WHOLE MEETING, NOVEMBER 24, 2025 (APPROVE)
6. ITEMS FOR DISCUSSION:
 - a. PRESENTATION OF THE 2025 CITIZEN SURVEY RESULTS
 - b. FY 2025/2026 SECOND QUARTER FINANCIAL REPORT
7. ADJOURNMENT

MINUTES OF THE COMMITTEE OF THE WHOLE OF THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, NOVEMBER 24, 2025 AT 5:30 P.M. AT THE COMMUNITY RESOURCE CENTER, 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 Trilla.

2. ROLL CALL

Those physically present at roll call were Mayor Frank Trilla, Clerk Gretchen Boerwinkle, Trustees Mark Astrella, Sue Berglund, Umberto Davi, Michael Mistele, Gayle Neal and Gregory Ruffolo, Village Attorney Thomas Halleran, Village Administrator Sean Halloran, Assistant Village Administrator Alex Arteaga, Director of Community Development Michael Krol, Director of Public Works Rick Valent, Chief Lauren Kaspar, and Deputy Clerk Christine Mardegan.

ABSENT: Village Attorney Michael Durkin, Director of Parks and Recreation Dustin Kleefisch, Chief Financial Officer Amy Curtin, Deputy Chief Benjamin Kadolph, and Deputy Chief Gerard Wodka.

A QUORUM WAS DECLARED

3. PLEDGE OF ALLEGIANCE

Mayor Trilla asked Administrator Halloran to lead everyone in saying the pledge of allegiance.

4. VISITORS' BUSINESS

None present.

5. OMNIBUS VOTE AGENDA

a. WAIVE READING OF THE MINUTES (APPROVE)

b. MINUTES - BOARD OF TRUSTEES COMMITTEE OF THE WHOLE MEETING, NOVEMBER 10, 2025 (APPROVE)

Mayor Trilla asked the Board if there were any items to be removed from the 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

6. ITEMS FOR DISCUSSION:

a. DISCUSSION OF THE ICC CODE SERIES UPDATES

Director Krol began the discussion proposing the adoption of the 2024 International Code Council (ICC) series building codes as well as revisions to Title 4, Chapter 2 of the Village Code of Ordinances. This update would replace the current 2018 ICC code.

Although ICC releases new model code editions every 3 years, municipalities are not required to adopt each new edition. The ICC recommends local governments update their codes every 6 to 8 years to remain consistent with national best practices, neighboring jurisdictions, and evolving industry standards.

By reverting closer to the 2024 codes, the Village will:

- Align with surrounding communities' code, enhancing regional consistency and efficiency in development review
- Simplify code interpretation for contractors, design professionals, and homeowners
- Reduce staff time spent navigating outdated or unnecessary local amendments
- Eliminate the need for frequent "minor amendments" and variances that increase costs and project delays for residents.

The updated ordinance adopts the following codes:

- 2024 IBC - Building Code
- 2024 IRC - Residential Code
- 2024 IMC - Mechanical Code
- 2024 IFGC - Fuel & Gas Code
- 2024 IECC - Commercial & Residential Energy Code
- 2024 IFC - Fire Code (referenced through our fire districts)
- 2024 IPMC - Property Maintenance Code
- 2024 IEBC - Existing Building Code
- 2024 ISPSC - Swimming Pool & Spa Code
- 2023 NEC - Electrical Code (state-mandated)
- Leaving the 2014 Illinois Plumbing Code - adopted in 2019 and required by State law

Summary of the major code improvements from 2018 to 2024:

- Stronger wind, snow, and structural load standards
- Improved fire-resistance and life-safety provisions
- Clearer rules for egress, glazing, and stair geometry
- Updated mechanical and ventilation requirements
- Stronger energy-efficiency requirements under the IECC
- Updated accessibility provisions

Although most of the code amendments are being removed, several key local provisions remain in place to address Willowbrook's specific development conditions including soil and foundation elevation verification, spot surveys, grading and stormwater conditions that align with DuPage County regulations, certificate of occupancy procedures, and enforcement for work without permits.

With the Board's direction tonight, staff will finalize the amendment package and prepare the adoption ordinance for the December 15th Board meeting, for an effective date for the new code of January 1st, 2026.

Trustee Mistele asked about the requirements for sprinkler systems. Director Krol noted that the requirement would be eliminated for single-family residences. They would still be required for townhomes, i.e., 3 or more attached units, for new construction only.

Trustee Neal remarked that this was obviously something that was needed and ties into the recent updates to Title 9. She offered her thanks and kudos to Director Krol and his staff for the hard work they've put into the changes.

Trustee Davi also noted that the fee for the code update appeared to be reasonable. Director Krol noted that yes, working with a team of three experts from SafeBuilt since June, Willowbrook was fortunate to be able to schedule their time and limited services.

b. PRESENTATION OF THE VILLAGE OF WILLOWBROOK WATER MASTER PLAN

Director Valent explained that in October 2024, the Board approved an agreement with Christopher B. Burke Engineering (CBBEL) to prepare a comprehensive Water Master Plan. The purpose of the plan is to evaluate existing system conditions, review operational reliability, and develop recommendations to support long-term infrastructure planning and reinvestment.

The Master Plan provides the Village with an updated analysis of current system performance, capacity during peak hours and maximum day demands, areas where aging infrastructure may limit service quality, community fire flow reliability, long-range capital improvement needs, and operational opportunities for improved efficiency.

He then introduced Kevin Baldwin from CBBEL to present the Executive Summary of the Water Master Plan. As an introduction, Mr. Baldwin described his background and qualifications.

Mr. Baldwin began with a description of the existing system:

- Filtered Lake Michigan Water purchased from the DuPage Water Commission (DWC)
- Average Day Usage (Annual) 1,000,000 gal/day, Maximum Day Usage (Summertime) 1,700,000 gal/day
- ~50 Miles of Water Main
 - Vary in Size from 6" to 16" -Mostly Ductile Iron
- ~2,200 Service Connections
- Major System Components
 - 3 Storage Facilities
 - 4 million gallons of total storage
 - 1 Pressure Adjusting Station and Pump Station
 - 4 Emergency Interconnects (Darien, Burr Ridge, DuPage County, & Westmont)

He provided a definition of a water model: A tool to simulate and analyze the behavior of a water distribution system. The model uses mathematical equations to calculate pressure, fire flow, pipe flow, flushing operations, water age, water quality, temporary shutdown scenarios, and watermain replacement programs. The model can also be used as an informed decision-making tool for municipal comprehensive planning and future capital improvements.

With this information, a Potable Water Master Plan is created. Previous plans were created in 1983 and 1997. A Water Master Plan can be a road map to guide the future of the system and identify deficiencies and make recommendations to improve overall performance. The plan is typically updated every 5-10 years. The plan contains highly sensitive information and therefore the full plan is not made available to the public.

Mr. Baldwin outlined the near term (1-3 years) proposed system improvements:

- SCADA System Improvements
 - Allow Town Water Operators to Remotely Monitor Flows, Pressures, Tower Levels, and Pump Status
 - Antiquated Parts / Connectivity
- Water Meter Changeout Program
 - 75% of the Village's Meters are 20 + years old (~1,800 of the 2,400)
 - Accuracy of meters is outside the acceptable range of use
- Pump Station Redundancy
 - Allows for Routine Maintenance Operations
- Emergency Generator at Pump Station
 - Significant Deficiencies List
- Tank Maintenance Items (*Priority List*)
 - Priority list of repair items to meet current IEPA Requirements
- Water Main Replacement Program

Regarding the water main replacement program, the decision matrix criteria includes: age, break density history, size (diameter), material, fire flow available status, planned street replacement locations, and lead service lines locations. The goal is to sustain the water distribution network by proactively replacing older mains in the system to coincide with road improvement plans. The typical service life of water mains is 75-100 years with an average replacement rate of .5 to .75 miles per year.

Water main break density was also analyzed. The Farmingdale area showed the highest instances of breaks. Breaks can be caused by hydraulic failure, but it is usually just the age of the mains.

The proposed long-term improvements, 3-5 years, include

- 2nd Redundant Feed from DWC
- Asset Maintenance and Leak Detection Programs
- Inclusion of Proposed Developments
- Interconnection - Valve Turning Program
- Tank Maintenance Items (*During Next Paint Project*)
 - Elevated Towers Recently Painted in 2015-2017
 - Repair List of Damaged or Missing Components
- Maintain and Update Water Model
- Continuation of the Water Main and Water Meter Replacement Programs

Trustee Neal asked how the fire hydrant replacement program fit into the Water Master Plan. Director Valent responded that although that program was a piece of the puzzle, it was not part of the plan. The hydrant replacement needs to continue on an annual basis due to parts availability for the older models. It is not necessary to replace the hydrants before other improvements to the water system are made. By the same token, if water mains are being replaced in a specific area, then replacing the hydrants at the same time would be a practical effort.

If the water main improvements are made during road improvements, how does this tie in to replacing mains on private property? In considering these types of improvements, road, water main as well as stormwater, whether on private property or public roads, the timing would need to be considered carefully. It would be impractical to make an improvement in one area, for example road repaving, to then replace the water mains in the same area the following year and have to redo the pavement. In creating a capital budgeting plan, the goal is to take care of all the different elements in just one area at a time.

Trustee Neal also questioned the water meter replacement program and the effort involved with that program. Director Valent indicated that the replacement of commercial meters was generally less of an issue than replacing residential meters.

Trustee Davi wondered about replacing the water meters that are read by remote signal. Director Valent clarified that the water meters themselves are not transmitting the signal, but rather an MTU radio unit that works in conjunction with the meters. The meters are all simply an electronic device that calculates consumption. The meters have not changed in many years. There are approximately 2,400 meters in the Village, 18% of which are over 24 years old, while about 75% are over 20 years old.

Trustee Davi also wanted to know why the fire hydrants were being changed out. Director Valent indicated that the current Traverse City hydrants were no longer being manufactured, limiting parts availability. Additionally, the fire flows are not up to current standards. Director Valent indicated that last year was the first year of a five-year replacement program. He noted that the cost can range between \$500 and \$7,500 per hydrant based on the amount of excavation required for replacement.

The Mayor wanted to know if the current water meter radio transmittal readers are compatible with the new meters. Director Valent indicated that they were now obsolete, but the newer units coming in were compatible with a variety of meters, depending on the age of the meter.

However, there is an additional issue with battery failure; the technology is still compatible, but the battery life is expired. Administrator Halloran noted that the issue of the water meters, radio transmittal readers, as well as the software and other technology needed to operate the program, has been a topic of discussion and planning will continue during the 26/27 budget discussions to plan for a replacement of the meters and reading devices. Staff will be providing a report and a recommendation in either December or January.

Trustee Mistele brought up the issue of closing existing water main loops and the introduction of zone valves to facilitate maintenance. He wondered if this had been identified or considered in the Water Master Plan. Mr. Baldwin indicated that, yes, these had been identified, a handful in the northwest section of the Village and cul-de-sac locations, altogether about two dozen.

Trustee Mistele also questioned the single connection to the DuPage Water Commission (DWC) and how it related to the agreements in place for backup sources during catastrophic conditions. Mr. Baldwin indicated that Willowbrook maintains four interconnects with Darien, Burr Ridge, DuPage County, and Westmont. The importance of these interconnects requires that testing is conducted to ensure operational stability.

Trustee Berglund felt that the information being presented indicated that Willowbrook was quite out of date and wondered where the Village stood in comparison to other communities. Mr. Baldwin indicated that Willowbrook was not in that bad a position, that it was simply the fact that mains from the 60s and 70s are associated with the majority of the current breaks. With the creation of a Master Water Plan, that helps keep the Village ahead of the curve rather than waiting for major issues.

The Mayor thanked Mr. Baldwin for his efforts and his presentation.

c. PRESENTATION OF THE 2025-2026 SNOW OPERATIONS MANUAL

Director Valent indicated that the Public Works department continues to update the snow operations manual that communicates policies and procedures for snow and ice removal and control within the community. It also ensures that staff and contractors fully understand their roles during the winter season.

For the 2025/2026 season some notable updates include a dedicated supervisory role and an expansion of contractual services early in the season due to in-house staffing reductions. Additionally, contractors'

equipment is now outfitted to utilize anti-icing and deicing liquids to enhance roadway safety and efficiency.

At the close of the season, staff and the contractual team will debrief to review what went well and identify areas for improvement, focusing on snow and ice removal operations at the library and the continued use of liquid anti-icing and deicing procedures.

Public Works currently has approximately 500 tons of rock salt remaining from the 2024/2025 season, with an additional 900 tons available if needed. There is also 6,000 gallons of liquid material on hand for roadway and rock salt pretreatment.

7. ADJOURNMENT

MOTION: Made by Trustee Davi and seconded by Trustee Ruffolo to adjourn the Committee of the Whole meeting at the hour of 6:25 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.

December 15, 2025.

Frank A. Trilla, Mayor

Minutes transcribed by Administrative Assistant Jody Wegrzynski.



COMMITTEE OF THE WHOLE

AGENDA ITEM NO: 6.a.

DATE: December 15, 2025

SUBJECT:

PRESENTATION OF THE 2025 CITIZEN SURVEY RESULTS

STAFF REPORT

TO: Mayor Trilla and Board of Trustees
FROM: Jody Wegrzynski, Administrative Assistant
Alex Arteaga, Assistant Village Administrator
THROUGH: Sean Halloran, Village Administrator

PURPOSE AND ACTION REQUESTED

Review of the results of the 2025 Citizen Survey. The results allow staff to focus on areas for improvement and can help develop strategic priorities and budgetary goals.

Citizen Survey Results 2025 is presented as a separate handout

BACKGROUND/SUMMARY

The Citizen Survey has been completed every 1-2 years since at least 2007.

As was first implemented in 2023, again for 2025, residents were given an option to complete the survey online. Of the households receiving paper surveys, two-thirds chose to complete the survey digitally.

In addition to the mailed survey, the online survey was promoted with a banner graphic on the Village's website home page, a Village Facebook post, and a QR code and URL included in the October water bill brief, Village View. These options resulted in an increase in returns of 36%. Of all the survey responses received, 76% were submitted electronically.

One of the major changes to this year's survey was the introduction of qualifier questions in some areas to eliminate the overuse of the "Don't Know" response to questions. By asking only those who participated in a particular activity or interacted with a department to respond, it provides a more accurate picture of residents' reactions.

DEMOGRAPHICS

The results in this area were very similar to the previous survey, with 75% of the respondents over 50 years of age. The first of two notable changes is that over half of all respondents reported their household income over \$150,000, up 6% from 2023. The second change was that, although half of the respondents have been residents for 20 years or more, almost a quarter of the respondents are newer residents, less than 5 years.

QUALITY OF LIFE

- ✓ 94% of respondents reported "Very Satisfied" or "Satisfied", which is nearly a 5% increase from 2023.
- ✓ Top 3 advantages of living in Willowbrook are the same in 2025 as in 2023 and 2021: Location – 80%, Schools - 61%, and Friendliness of Residents - 54%, all percentages up slightly from 2023.



POLICE

- ✓ Regarding the level of safety and security felt within Willowbrook, 94.7% of residents responding reported either “Excellent” or Good”, about 10% higher than 2023, and almost 15% higher than 2021.
- ✓ When mean scores are considered, 7 out of 10 Police Department benchmark services measured received “Excellent” ratings and 8 out of 10 services improved over the 2023 figures.

FINANCE

- ✓ Front Desk service at the Village Hall received a 98% satisfaction rating of “Excellent” and “Good” combined scores, an increase of 6% over 2023, with 56% rating the service as “Excellent”. The mean score of 1.23 is also an “Excellent” rating and a continued improvement over 2021 and 2023 surveys.

PUBLIC WORKS

- ✓ In rating the quality of Village services provided by Public Works, three of the six areas increased their scores over the 2023 survey levels. Once again, Snow Plowing received the highest ranking with 90% of respondents scoring it Excellent or Good, and almost half, 47% scoring it Excellent.
- ✓ For the satisfaction level with the Village’s water service, 88.7% of respondents selected “Excellent” or “Good”. This is a slight decrease, less than 1% over the results of the 2023 survey.
- ✓ Focusing on Village beautification projects, the majority of respondents (63.3%) say that they are satisfied with the scope and level of the projects to date. Once again, the majority of respondents (54.6%) were in favor of the Village funding future projects. The parkways and medians of the major arteries through the Village were the focus of the suggestions for improvements.

COMMUNITY DEVELOPMENT

In past years, the questions for the Community Development department were divided into two types of questions, those regarding Building and Code Enforcement, and those referring to Village Planning and Development. Although both categories fall under the purview of Community Development, the analysis was divided as in past surveys.

Building and Code Enforcement

- ✓ When asked about maintenance of “Non-residential Properties”, “Buildings” were rated “Excellent” or “Good” 95%, while “Property” was 92.20%, slightly higher than 2023.
- ✓ For “Residential Properties”, “Buildings” were rated “Excellent” or “Good” 93.2%, while “Property” was 87.7%.
- ✓ When applying for a permit for construction or home improvements, 90.5% of respondents report that they received “Excellent” or “Good” instruction and information to successfully complete the project. This is more than a 20% increase over the 2023 survey. Additionally, the mean score improved from a Good to an Excellent rating.
- ✓ With the advent of the online permitting portal, two questions were added to the survey. Of the 6 residents indicating they had used the portal, two-thirds found the ease of use to be Excellent or Good, while one-third found it only Fair. The four most commonly used features of the software were: Apply for a permit, Pay Village Fees, Manage Your Application, and Contractor Status.



Planning and Development

When evaluating the quality of new non-residential developments, Appearance, Access and Signage each achieved about 90% combined Excellent and Good ratings. Traffic Circulation and Parking received the lowest scores. The mean scores for all five areas evaluated improved over the 2023 survey results although they remain at the “Good” level.

For new residential developments, 88% of respondents gave Excellent or Good ratings. Regarding the type of future developments preferred, the results were almost identical to 2023:

1. Single Family Homes (64.3%)
2. Senior Housing (34.5% - up 6% over 2023)
3. Townhomes (28.6%)

The top five types of non-residential developments preferred are below. These are the same as 2023, and the top four are the same as the 2021 survey:

- | | |
|----------------|-----------------------|
| 1. Restaurants | 4. Medical Facilities |
| 2. Retail | 5. Services |
| 3. Theaters | |

For the types of services residents would like to see in Willowbrook, respondents were quite vocal. Once again, the number one choice remains for more upscale, full-service restaurants, a move away from chain, and fast food service locations:

- Restaurants: non-chain, sit-down, upscale, sports bars
- Grocery: less expensive, deli, bakery, wholesale clubs
- Pets: veterinary clinic, dog friendly businesses, dog walking park
- Retail: boutiques, locally owned, specialty
- Day care
- Auto Repair

For shopping and services, both within and outside of Willowbrook, the results and comments of the survey indicated an increase in price consciousness and an increased frequency in shopping at wholesale retailers.

Respondents indicated they frequented the following stores outside of Willowbrook:

- Groceries – Jewel, Mariano’s, Costco, Walmart, Trader Joe’s, Aldi, Sam’s Club
- Clothing – Kohl’s, Oak Brook Mall, TJ Maxx, Old Navy, Nordstrom/Nordstrom Rack, Von Mauer
- Hardware – Home Depot, Menards, Ace Hardware
- Retail – Oak Brook Mall, Downtown Downers Grove, Downtown Hinsdale, PetSmart, Dick’s Sporting Goods
- Personal Care – Osco, Bath & Body Works, Walgreens

Within Willowbrook, respondents rate the following as the top five local places to shop by category:

1. Groceries
2. Retail
3. Fast Food
4. Personal Care
5. Clothing



Within Willowbrook, respondents rate the following as the top ten local places to shop by merchant:

- | | |
|----------------------------|----------------|
| 1. Pete's Fresh Market | 6. Marshalls |
| 2. Target | 7. Ulta |
| 3. Binny's | 8. Walgreens |
| 4. Whole Foods | 9. Dollar Tree |
| 5. Willowbrook Town Center | 10. Staples |

PARKS AND RECREATION

- ✓ Every category scored for Parks and Recreation scored above the ratings received for 2023, four out of five ratings received more than 90% of a combined Excellent and Good rating.
- ✓ Fewer than 10% of respondents chose "Fair" or "Poor" in the five scored areas. The mean scores for all five areas improved over 2023 and remain at an "Excellent" rating. The greatest increases were seen for "Park Landscaping," "Condition of the playground equipment," and "Condition of the Grounds and Facilities."
- ✓ A question was added to this year's survey regarding attendance at the Village-wide events sponsored by the Parks and Recreation department. Respondents indicated the top five attended were:
 - 1. Light up the Night
 - 2. Santa Sleigh Visits
 - 3. Easter Egg Hunt
 - 4. Outdoor Movie Night
 - 5. Neighborhood Nights
- ✓ With the implementation of the Active Adults program several questions were also added to this year's survey. From the responses, it does not appear that the survey takers are those participating in the Active Adults program; only seven responses were received. In rating four service indicators, all of the respondents chose Excellent or Good resulting in the mean scores of all four categories to meet the Excellent rating.
- ✓ The Active Adult participants were also asked to rate their favorite activities (not ranked):
 - 1. Educational programs
 - 2. One-Day Trips
 - 3. Social Programs
 - 4. Special Events
 - 5. Fitness Classes

COMMUNICATION

- ✓ 67.7% of respondents said they had visited the Village's website, while 95.5% said they found it helpful.
- ✓ Only 20.4% of respondents were enrolled to receive the "News & Events" email service.
- ✓ When rating their satisfaction with the way they receive information from the Village, 89.3% of respondents rated it "Excellent" or "Good", about 2% higher than the 2023 results. In the second year of the questions being included, the mean score changed from 1.97 to 1.91, still in the "Good" rating range.
- ✓ A new question was added to the survey regarding a preferred social media platform for receiving information. An overwhelming majority selected Facebook and Nextdoor, two platforms on which the Village maintains a presence.



RESIDENT COMMENTS

- ✓ Fifty-five of the 118 respondents (47%) provided additional comments.
- ✓ The department receiving the most comments was Public Works, primarily related to sidewalks, street lighting, and drainage ditches.
- ✓ The Community Development department's comments were primary suggestions for new businesses or other business development suggestions.
- ✓ Parks & Recreation comments were primarily minor complaints regarding maintenance of various park facilities, a suggestion to allow dogs in the parks and a thank you for adding the community garden.
- ✓ Comments regarding the Police Department related to traffic, primarily speeding, and parking enforcement. There were also several comments related to the need for notifications or updates regarding criminal activity.
- ✓ Twenty-five percent of the commenters offered praise to the Village and expressed their overall satisfaction with the job being done. An example which sums up the Village's overall commitment to the community:

"I think this is a great community, and I appreciate the leadership team's continued investment in the community, while still keeping our taxes low. Thank you."

FINANCIAL IMPACT

There is no financial impact of this survey.

RECOMMENDED ACTION:

This item is for information purposes only.



Village of WILLOWBROOK

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**Village Administrator's
Office**

COMMITTEE OF THE WHOLE

AGENDA ITEM NO:

DATE: December 15, 2025

SUBJECT:

FY 2025/2026 SECOND QUARTER FINANCIAL REPORT

STAFF REPORT

TO: Mayor Trilla and Board of Trustees
FROM: Lora Flori, Chief Financial Officer
Alex Arteaga, Assistant Village Administrator
Sean Halloran, Village Administrator
THROUGH: Sean Halloran, Village Administrator

PURPOSE AND ACTION REQUESTED

The purpose of this item is to provide an update to the Board on second-quarter financial results for fiscal year 2025/2026.

BACKGROUND/SUMMARY

1. General Fund Revenues reflect 55% of the FY 25-26 budget primarily due to:
 - a. Sales Tax Revenue of \$3,305,033 for six months, or 52% collected.
 - b. Income Tax Revenue totals \$953,531 or 60% collected.
 - c. Home Rule Sales Tax Revenue of \$2,020,902 or 57% collected.
 - d. Hotel/Motel Tax Revenue totals \$232,287 or 57% collected.
 - e. Building Permit Revenue at \$374,252 or 83% collected.
 - f. Places of Eating Tax Revenue at \$348,437 or 50% collected.
 - g. Utility Tax Revenue at \$373,782 or 50% collected.
2. General Fund Expenditures are at 57% of the budget.
3. Water Fund Revenues are 50 % of the FY 25-26 budget
4. Revenue and Expense Reports
5. Grant Summary

Second Quarter Financial Report

2025

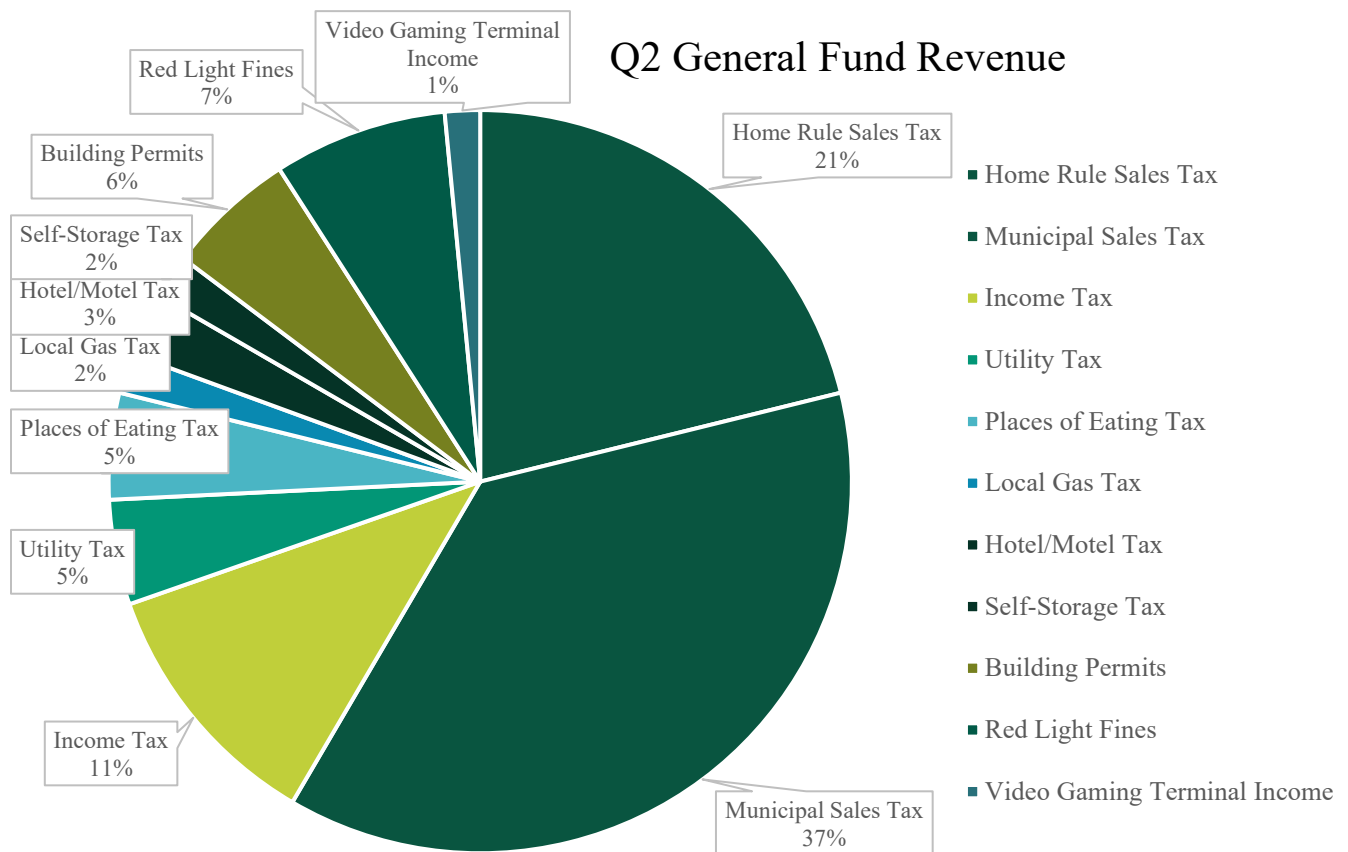


Village of
WILLOWBROOK

Prepared by the Village of Willowbrook Staff

SECTION 1: General Fund Revenue Sources

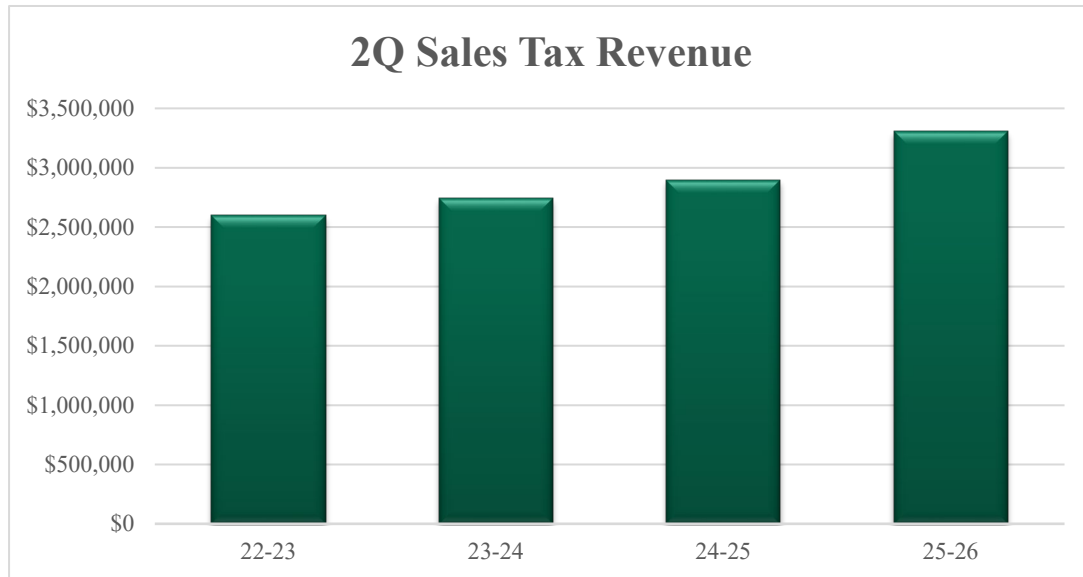
General Fund Revenues are the taxes, fees, and other charges the Village assesses to provide services to its citizens. General Fund Revenues for the FY 25-26 budget are composed of the following revenue amounts:



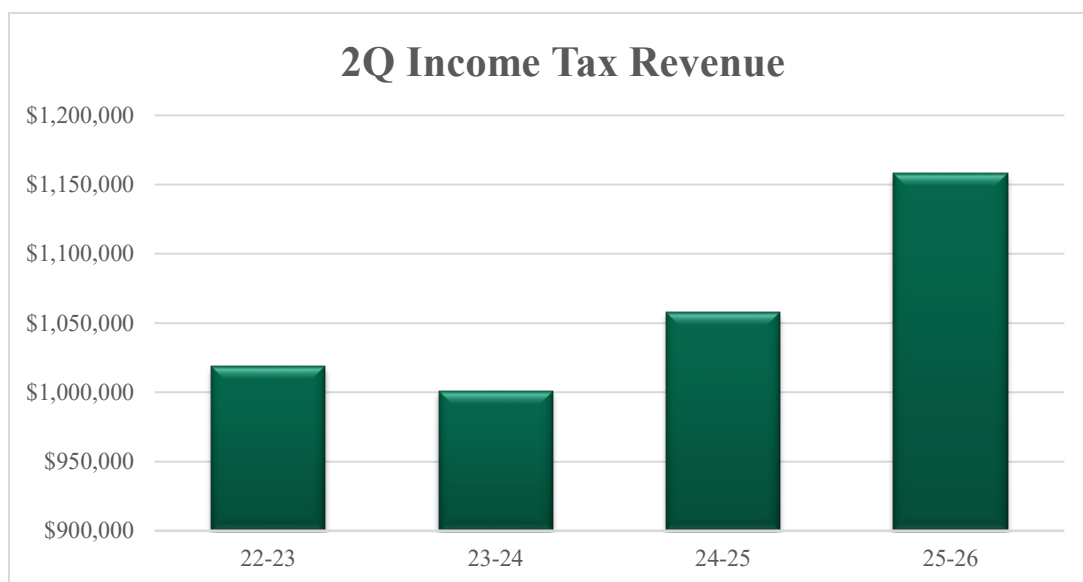
The three largest sources of revenue for the General Fund continue to be **sales tax, home rule sales tax, and income tax**. Sales and income taxes are part of the State's shared revenues. At the end of the second quarter for FY 25-26, General Fund revenues are trending ahead of budgeted parameters, with 55% of expected revenues collected. Building permit revenue continues to outpace budgeted parameters, with \$374,252 collected through October, and is the General Fund's fourth-largest revenue source

Sales Tax Revenue - All sales tax is administered and collected by the Illinois Department of Revenue (IDOR). One percent of this sales tax is distributed to the municipality where the sale occurred. This tax is recorded in the Village's General Fund and is used for general Village operations.

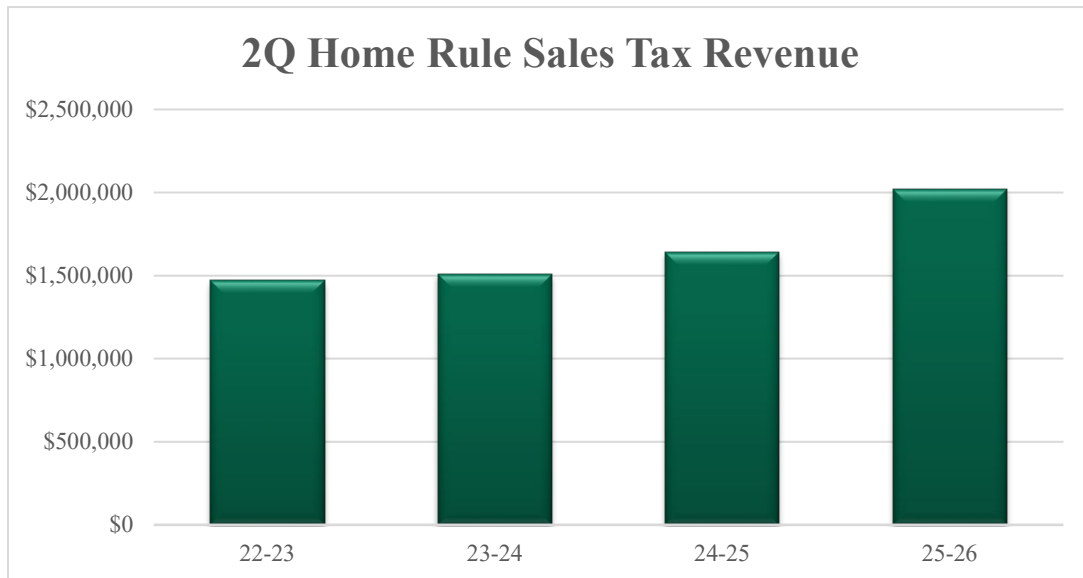
Sales tax has a six-month lag from when the sale occurs to when the Village receives the money. FY 25-26 actual revenues show six months' collections for this October 2025 report. The six months of revenue total \$3,305,033 vs \$2,896,158 for the same period last year, an increase of 14%. The second quarter's actual dollars are 52% of the budgeted dollars, which is greater than anticipated for the quarter.



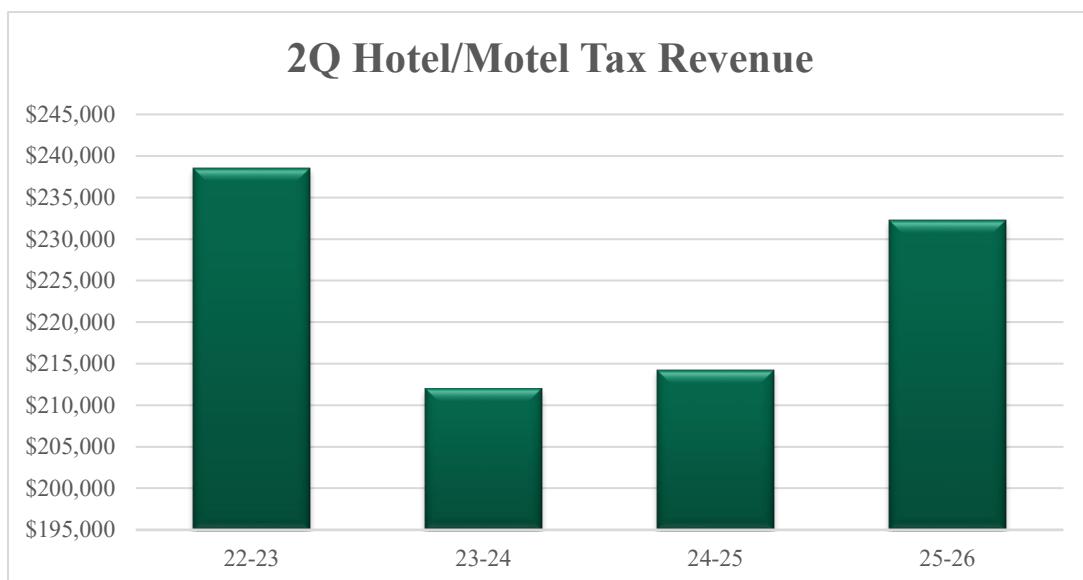
Income Tax Revenue - Income tax receipts remain steady through October 2025, with revenues totaling \$953,351 vs. \$870,928 for the same period last year, a 9% increase. The second quarter's actual dollars are 60% of the budgeted dollars, which is greater than anticipated for the quarter. The chart below displays actual dollars for six months of FY 25-26.



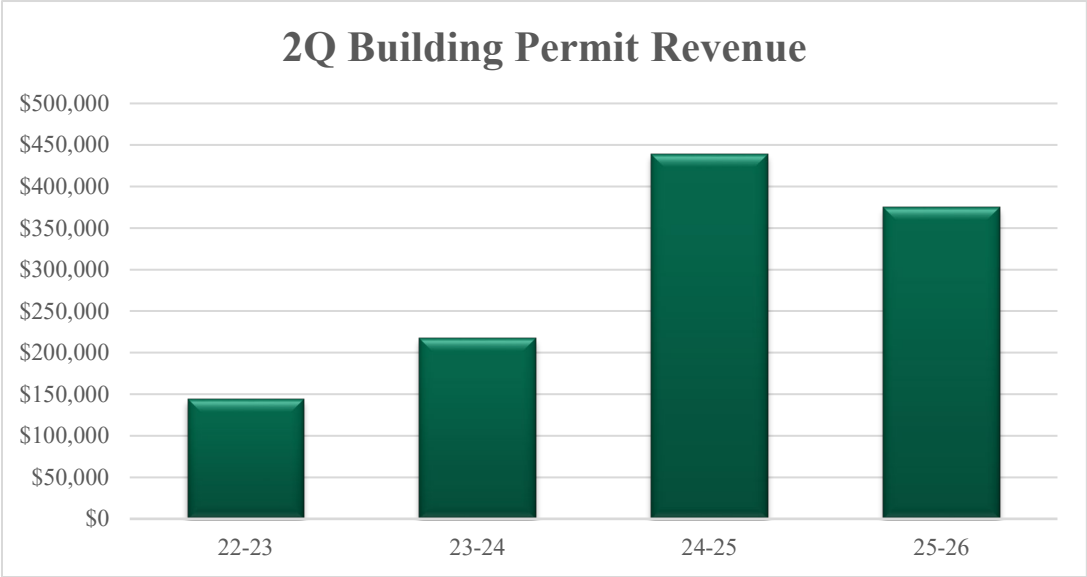
Home Rule Sales Tax Revenue – Home Rule Sales tax receipts remain steady through October 2025, with six months of revenues totaling \$2,020,902 vs. \$1,642,665 for the same period last year, a 23% increase. The second quarter's actual dollars are 57% of the budgeted dollars, which is greater than anticipated for the quarter. The chart below displays actual dollars for six months of FY 25-26



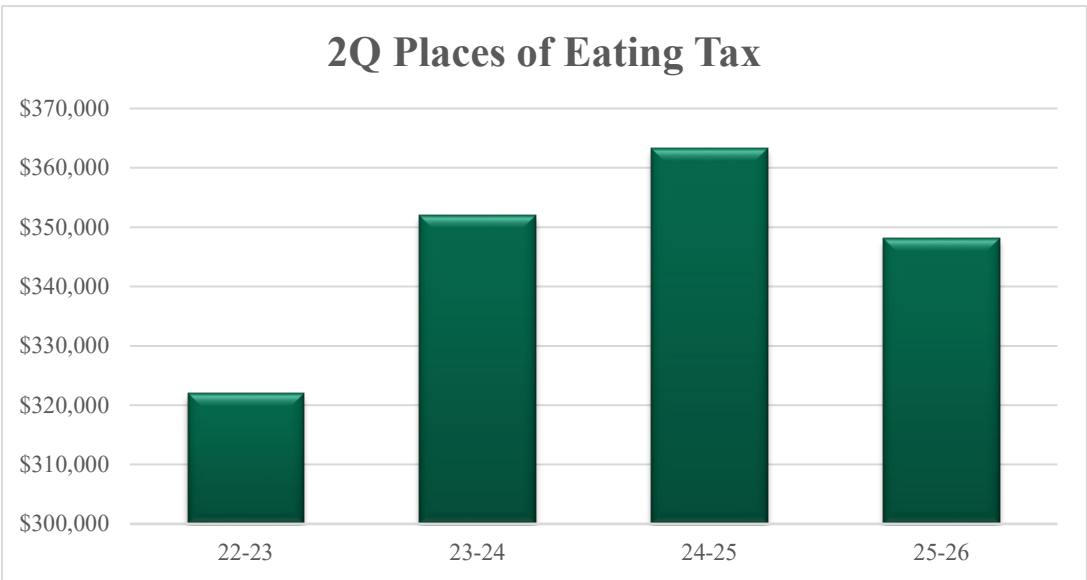
Hotel/Motel Tax Revenue – Hotel/Motel tax receipts remain steady through October 2025, with six months of revenues totaling \$232,287 vs. \$214,252 for the same period last year, an 8% increase. The second quarter's actual dollars are 57% of the budgeted dollars, which is greater than anticipated for the quarter. The chart below displays actual dollars for six months of FY 25-26.



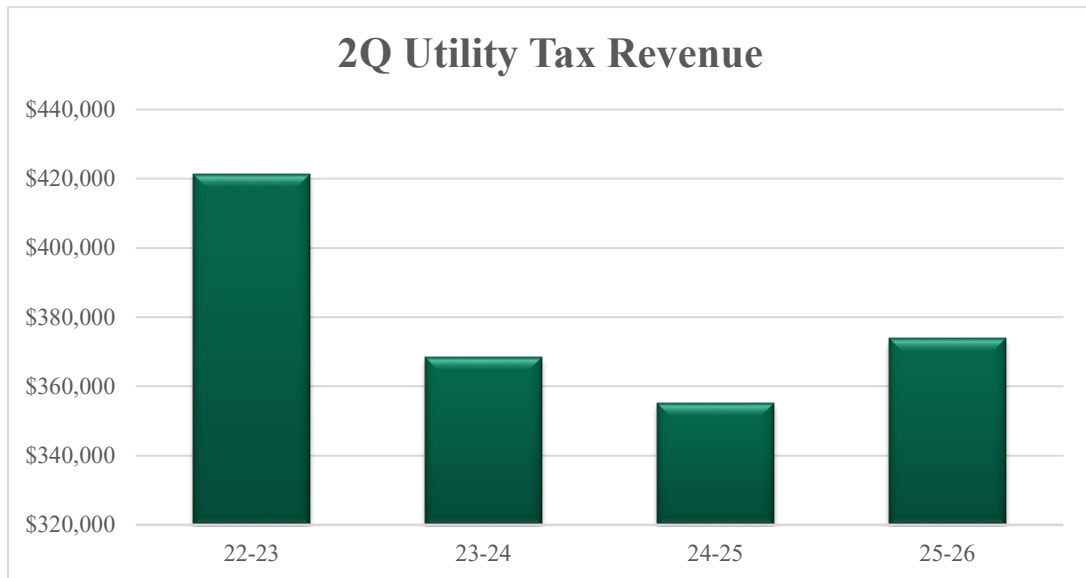
Building Permit Revenue – Building Permit revenues remain steady through October 2025, with six months of revenues totaling \$374,252 vs. \$438,718 for the same period last year, a 15% decrease. The second quarter's actual dollars are 83% of the budgeted dollars, which is greater than anticipated for the quarter. The chart below displays actual dollars for six months of FY 25-26.



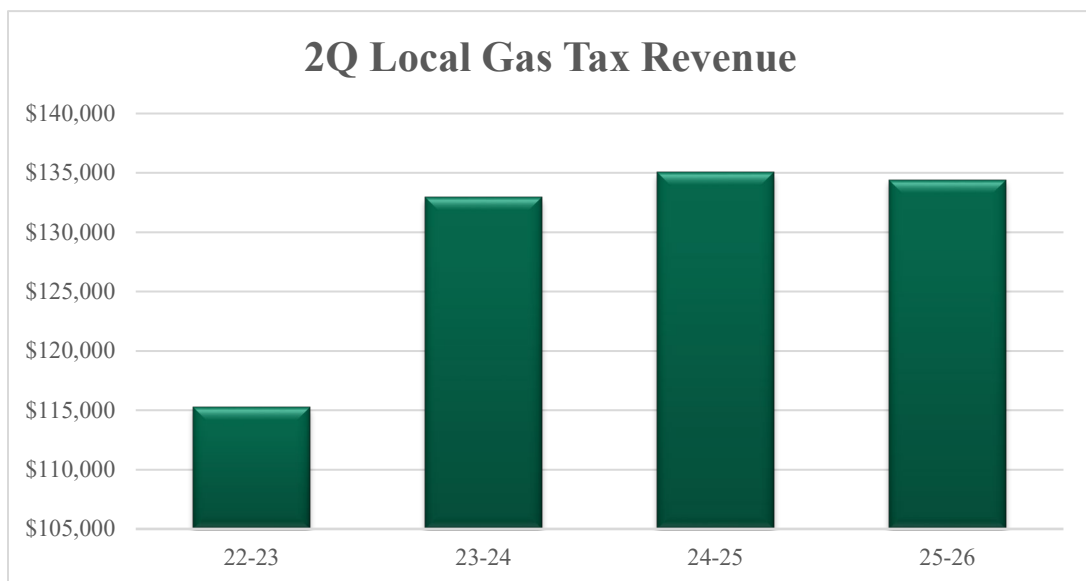
Places of Eating Tax Revenue – Places of Eating tax receipts remain steady through October 2025, with six months of revenues totaling \$348,437 vs. \$363,248 for the same period last year, a 4% decrease. The second quarter's actual dollars are 50% of the budgeted dollars, which is in line with the quarter. The chart below displays actual dollars for six months of FY 25-26.



Utility Tax Revenue - Utility tax receipts remain steady through October 2025, with six months' revenues totaling \$373,782 vs. \$355,223 for the same period last year, a 5% increase. The second quarter's actual dollars are 50% of the budgeted dollars, which is in line with the quarter. The chart below displays actual dollars for six months of FY 25-26.

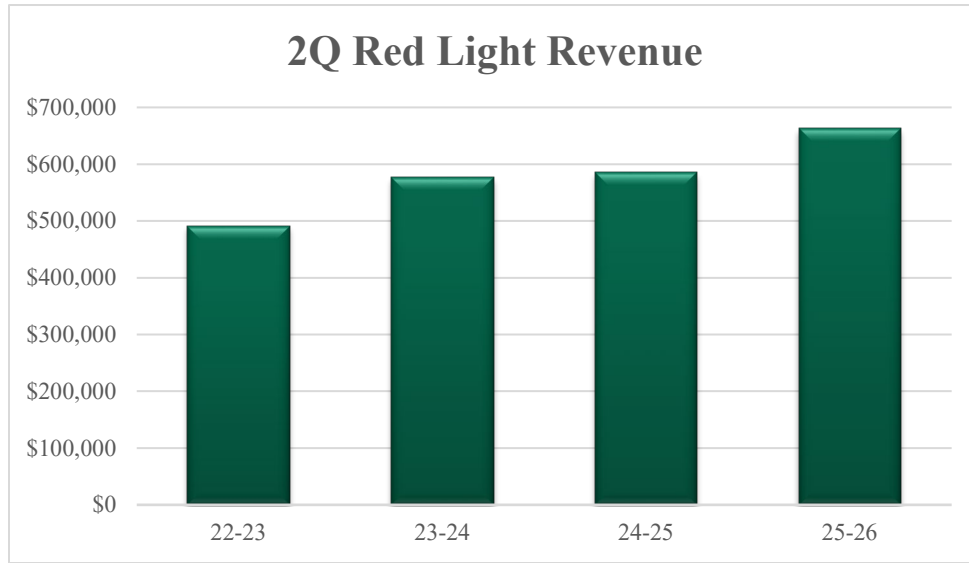


Local Gas Tax Revenue – Local Gas tax receipts remain steady through October 2025, with six months of revenues totaling \$134,400 vs. \$135,059 for the same period last year, a 0% increase. The second quarter's actual dollars are 49% of the budgeted dollars, which is in line with the quarter. The chart below displays actual dollars for six months of FY 25-26.

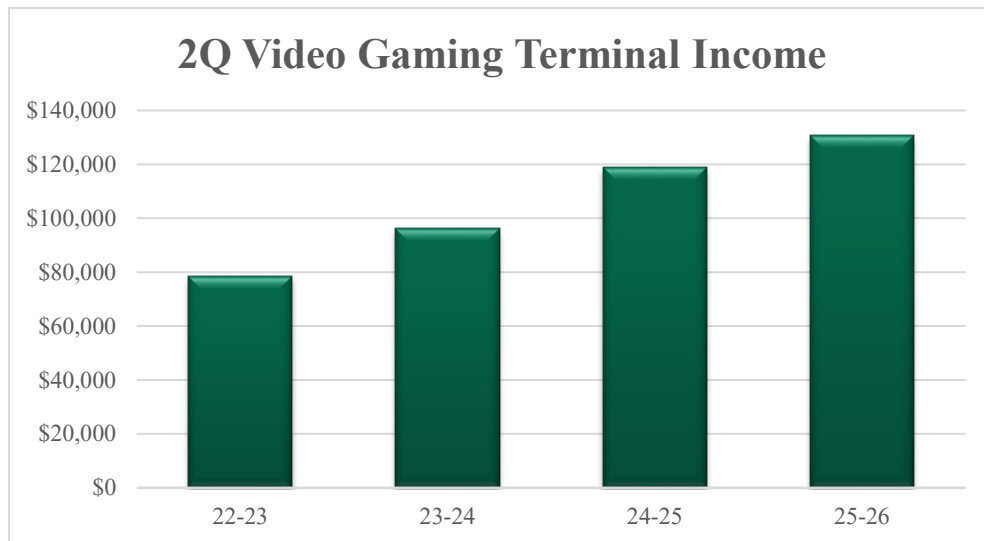


OTHER REVENUE SOURCES

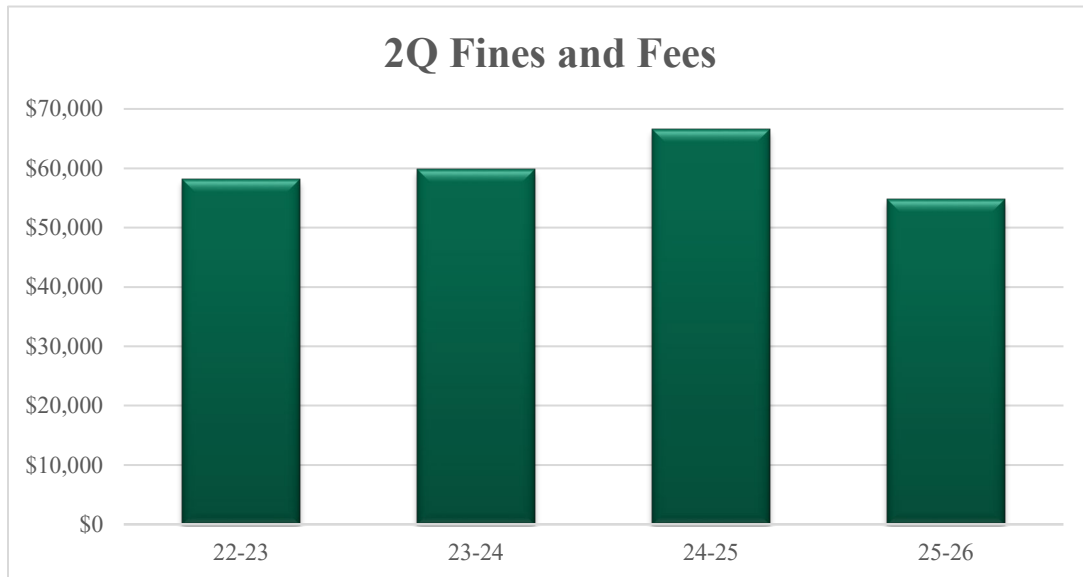
Red Light Revenue – FY 25-26 actual revenues show six collection months for this October 2025 report. Collected amounts equal \$585,342 last year vs. \$662,836 this year, which is 13% higher than last year. The second quarter's actual dollars are 58% of the budgeted dollars, which is greater than anticipated for the quarter. The chart below displays actual dollars for six months of FY 25-26.



Video Terminal Income Revenue – Video gaming revenue is trending positively compared to budgeted parameters at 44% for this second quarter of FY 25-26; with six months revenues totaling \$130,659 vs. \$118,763 for the same period last year, a 10% increase. The second quarter's actual dollars are 44% of the budgeted dollars, which is less than anticipated for the quarter. The chart below displays actual dollars for six months of FY 25-26.



Fines & Fees – Revenue from Police Fines & Fees has a decrease as of October 2025, revenues total \$ 54,754 vs. \$66,548 for the same period last year, which is a 18% decrease. Revenues are below budgeted dollars at 43% collected.



Conclusion – For the first six months of the fiscal year, General Fund revenues are trending ahead of budgeted parameters at 55%, or 5% ahead of where they're budgeted. The only subcategory that is under 50% is the Intergovernmental line item, and that is because the Village will not receive revenue from grants until the projects are completed. Staff expects to receive these funds towards the end of the fiscal year.

SECTION 2: General Fund Expenditures

General Fund Expenditures – General Fund Expenditures account for the daily operations of the Village, including Village Administrator’s Office, Community Development, Parks and Recreation, Police, and Public Works.

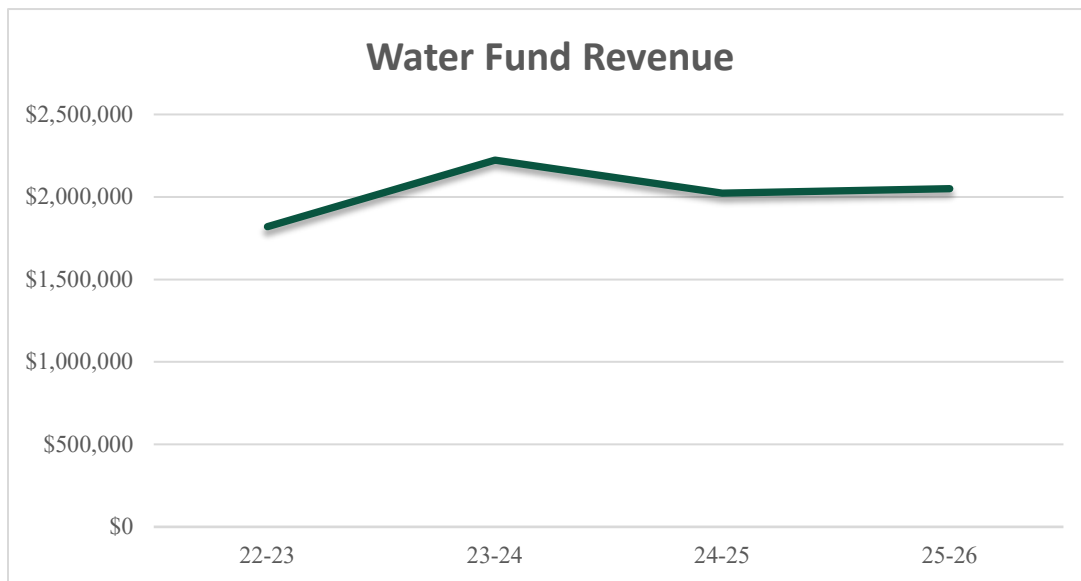
At the end of the second quarter of FY 25-26, General Fund Operating Expenditures are at 57% of the budget. Overall, the General Fund is operating within the parameters of budgeted dollars. The charts below display General Fund expenditures by department and category type.

OPERATING EXPENDITURES BY DEPARTMENT THROUGH OCTOBER 2025

GENERAL FUND	BUDGET	YTD ACTUAL	PCT USED
EXPENSES			
Village Administrator's Office	\$2,625,346	\$1,108,698	42%
Community Development	\$608,877	\$360,799	59%
Parks and Recreation	\$1,423,841	\$1,026,211	72%
Police	\$7,267,261	\$4,068,882	56%
Public Works	\$1,659,652	\$1,154,144	70%
TOTAL OPERATING EXPENDITURES	\$13,584,977	\$7,718,734	57%

SECTION 3: Water Revenues

Water Revenues – Water revenues are customer user-based charges for service for the water and wastewater treatment facilities. These revenue streams are dependent on customer usage. At the end of the second quarter for FY 25-26, Water Operating revenue is slightly behind budgeted parameters at 50%. As the summer months progress, an increase in consumption is expected through August, which will be reflected in the second quarter report.



		Q2 Actuals 2022-2023	Q2 Actuals 2023-2024	Q2 Actuals 2024-2025	Q2 Actuals 2025-2026
	TAXES				
02-00-310-712	WATER USAGE	\$1,770,892	\$1,909,853	\$1,813,240	\$1,782,651
02-00-310-713	WATER PENALTIES	\$12,959	\$10,556	\$6,422	\$1,115
02-00-310-714	WATER METER SALES	\$1,451	\$9,353	\$9,163	\$3,337
02-00-310-716	WATER METER READING FEES	\$2,473	\$3,372	\$3,371	\$3,376
02-00-310-717	CONSTRUCTION USAGE	\$400	\$600	\$1,600	\$200
02-00-310-718	SHUTOFF/NSF FEE	\$6,550	\$8,865	\$4,740	\$2,370
02-00-310-719	FIXED MONTHLY FEE	\$0	\$128,419	\$125,694	\$125,830
02-00-320-100	OTHER INCOME	\$741	\$0	\$0	\$0
02-00-320-108	INTEREST INCOME	\$23,337	\$152,109	\$55,000	\$41,460
02-00-320-113	GAIN/LOSS ON SALE OF FIXED ASSETS				
02-00-320-713	WATER CONNECTION FEES	\$900	\$0	\$4,575	
NEW	WATER TAX(PREVIOUSLY WAS IN THE GENERAL FUND)				\$89,161
	TOTAL TAXES	\$1,819,702	\$2,223,126	\$2,023,805	\$2,049,499

SECTION 5: Revenue Report

Revenue – Overall revenues are coming in strong across all funds and expenditures are coming in within budget expectations.

Expenditures within the operational funds appear to be trending in line with budgeted dollars or slightly below. Some capital funds may appear to be trending ahead or behind budget, depending on whether equipment has been purchased or projects completed.

VILLAGE OF WILLOWBROOK REVENUE AND EXPENDITURE ALL FUNDS SUMMARY THROUGH OCTOBER 2025						
FUND	REVENUE		% Collected	EXPENDITURES		% Expensed
	BUDGET	Y.T.D.		BUDGET	Y.T.D.	
<i>General Fund</i>	\$18,547,527	\$10,238,161	55%	\$13,584,977	\$7,718,734	57%
<i>Capital Improvement Program</i>	\$8,255,052	\$8,255,052	100%	\$7,595,052	\$2,195,865	29%
<i>Water Fund</i>	\$4,127,432	\$2,049,499	50%	\$3,960,670	\$2,233,412	56%
<i>Business District Fund</i>	\$989,339	\$515,644	52%	\$541,529	\$251,620	46%
<i>Motor Fuel Tax</i>	\$447,560	\$241,160	54%	\$381,624	\$485	.01%
<i>General Obligation Bond</i>	—	\$58,736	—	\$1,750,000	\$1,750,000	100%
<i>Opportunity Reserve Fund</i>	\$420,204	\$146,885	35%	—	\$1,137,047	—
<i>TIF Redevelopment District Fund</i>	\$318,896	\$352,868	110%	—	—	—

TAXES		2025-2026 Proposed Revenue	Q2 Actuals 2025- 2026	Percentage Collected
01-00-310-101	PROPERTY TAX LEVY - SRA	\$68,500	\$73,908	108%
01-00-310-102	PROPERTY TAX LEVY - ROAD AND BRIDGE	\$142,653	\$145,085	102%
01-00-310-200	HOME RULE SALES TAX-1%	\$3,567,971	\$2,020,902	57%
01-00-310-201	MUNICIPAL SALES TAX	\$6,304,620	\$3,305,033	52%
01-00-310-202	ILLINOIS INCOME TAX	\$1,578,124	\$953,531	60%
01-00-310-205	UTILITY TAX	\$750,357	\$373,782	50%
01-00-310-208	PLACES OF EATING TAX	\$700,178	\$348,437	50%
01-00-310-206	LOCAL GAS TAX	\$276,560	\$134,400	49%
01-00-310-203	AMUSEMENT TAX	\$95,366	\$37,185	39%
01-00-310-204	REPLACEMENT TAX	\$2,155	\$1,236	57%
01-00-310-211	HOTEL/MOTEL TAX	\$406,736	\$232,287	57%
01-00-310-212	SELF-STORAGE FACILITY TAX	\$339,720	\$160,021	47%
	TOTAL TAXES	\$14,232,940	\$7,785,807	55%
INTERGOVERNMENTAL		2025-2026 Proposed Revenue	Q2 Actuals 2025- 2026	Percentage Collected
01-00-310-922	FEDERAL/STATE GRANTS	\$660,000	\$38,596	6%
01-00-310-928	DRUG FORFEITURE - STATE			
01-00-310-929	DRUG FORFEITURE - FEDERAL			
	TOTAL INTERGOVERNMENTAL	\$660,000	\$38,596	6%
LICENSES AND PERMITS		2025-2026 Proposed Revenue	Q2 Actuals 2025- 2026	Percentage Collected
01-00-310-302	LIQUOR LICENSES	\$87,075	\$86,700	100%
01-00-310-303	BUSINESS LICENSES	\$105,484	\$102,937	98%
01-00-310-304	VIDEO GAMING LICENSES	\$18,500	\$18,000	97%
01-00-310-305	VENDING MACHINE LICENSES	\$1,428	\$1,248	87%
01-00-310-306	SCAVENGER LICENSES	\$7,000	\$5,000	71%
01-00-310-401	BUILDING PERMITS	\$450,000	\$374,252	83%
01-00-310-402	SIGN PERMITS	\$8,500	\$4,432	52%
01-00-310-403	OTHER PERMITS	\$0	\$180	
01-00-310-404	COUNTY BMP FEE			
01-00-310-405	SPECIAL HAULING PERMITS (OXCART)	\$3,745	\$1,720	46%
	TOTAL LICENSES AND PERMITS	\$681,732	\$594,469	87%

FINES		2025-2026 Proposed Revenue	Q2 Actuals 2025-2026	Percentage Collected
01-00-310-501	CIRCUIT COURT FINES	\$70,511	\$35,874	51%
01-00-310-502	TRAFFIC FINES	\$34,811	\$16,600	48%
01-00-310-503	RED LIGHT FINES	\$885,000	\$587,198	66%
01-00-310-504	DUI FINES	\$3,117	\$2,024	65%
01-00-310-505	OVERWEIGHT TRUCK FINES	\$4,671	\$310	7%
	TOTAL FINES	\$1,275,616	\$724,322	57%
CHARGES FOR SERVICES		2025-2026 Proposed Revenue	Q2 Actuals 2025-2026	Percentage Collected
01-00-310-700	PLANNING APPLICATION FEES	\$10,227	\$0	0%
01-00-310-701	PUBLIC HEARING FEES	\$5,288	\$0	0%
01-00-310-702	PLANNING REVIEW FEES	\$458	\$0	0%
01-00-310-703	ANNEXATION FEES	\$333	\$0	0%
01-00-310-704	ACCIDENT REPORT COPIES	\$2,749	\$5,092	185%
01-00-310-705	VIDEO GAMING TERMINAL INCOME	\$298,413	\$130,659	44%
01-00-310-723	ELEVATOR INSPECTION FEES	\$19,696	\$5,400	27%
01-00-310-724	BURGLAR ALARM FEES	\$413	\$0	0%
01-00-310-706	COPIES-ORDINANCES & MAPS	\$0	\$0	
01-00-310-726	NSF FEE	\$0	\$0	
01-00-310-813	PARK & REC CONTRIBUTION	\$50,000	\$1,975	4%
01-00-310-814	PARK PERMIT FEES	\$5,000	\$0	0%
01-00-310-815	SUMMER RECREATION FEES	\$35,000	\$0	0%
01-00-310-817	SPECIAL EVENTS (Parks and Rec Rev * New)	\$535,000	\$418,998	78%
01-00-310-819	BURR RIDGE/WILLOWBROOK BASEBALL REIMB	\$6,500	\$0	0%
01-00-310-820	HOLIDAY CONTRIBUTION	\$0	\$0	
01-00-310-823	SPRING RECREATION FEES			
	TOTAL CHARGES FOR SERVICES	\$969,077	\$562,125	58%
MISCELLANEOUS		2025-2026 Proposed Revenue	Q2 Actuals 2025-2026	Percentage Collected
01-00-310-901	REIMBURSEMENTS - IRMA	\$1,082	\$0	0%
01-00-310-903	REIMBURSEMENTS - POLICE TRAINING	\$1,820	\$0	0%
01-00-310-909	SALE - FIXED ASSETS	\$16,989	\$0	0%
01-00-310-910	REIMBURSEMENTS - TREE PLANTING	\$367	\$100	27%
01-00-310-911	REIMBURSEMENTS - RED LIGHT ENERGY			

MISCELLANEOUS		2025-2026 Proposed Revenue	Q2 Actuals 2025-2026	Percentage Collected
01-00-310-912	REIMBURSEMENTS - BRUSH PICK UP			
01-00-310-913	OTHER RECIEPTS	\$218,659	\$153,000	70%
01-00-310-914	REIMBURSEMENTS - PARKS AND REC MEMORIAL PROGRAM	\$1,932	\$1,055	55%
01-00-310-915	REIMBURSEMENTS - POLICE SPECIAL DETAIL	\$6,459	\$17,190	266%
01-00-310-917	REIMBURSEMENTS - PUBLIC WORKS OTHER	\$5	\$83,259	1665180%
01-00-310-916	DONATION	\$0	\$0	
01-00-310-921	OTHER GRANTS	\$4,667	\$60,000	1286%
01-00-310-925	NICOR GAS ANNUAL PAYMENT	\$25,072	\$0	0%
01-00-310-926	CABLE FRANCHISE FEES	\$174,360	\$105,043	60%
	TOTAL MISCELLANEOUS	\$451,412	\$419,646	93%
INTEREST INCOME		2025-2026 Proposed Revenue	Q2 Actuals 2025-2026	Percentage Collected
01-00-320-108	INTEREST INCOME	\$276,750	\$113,195	41%
	TOTAL INTEREST INCOME	\$276,750	\$113,195	41%
TOTAL GENERAL FUND REVENUES		\$18,547,527	\$10,238,161	55%

SECTION 6: Grant Summary

The Village actively pursues grant opportunities to supplement capital projects and enhance service delivery. The table below summarizes the Village's active grant applications. Most grants reimburse funds after purchasing eligible items or achieving specific milestones. Capital advance grants are less common and provide funds up front. Despite the potential for applications to be denied due to high applicant volume and limited dollars, the Village remains persistent in its pursuit of funding. Depending on the granting agency, applying for a grant and receiving funds can take more than one year. Rejected grant applications and completed one-time grants have been removed from the summary.

An approved application signifies that the reimbursement process can begin. A pending application means that the Village is awaiting approval or rejection from the granting agency, while applied indicates that staff has submitted a grant application.

	Expected Award	Application Status	Funds Received to Date	Project Year
Congressman Casten				
75 th Street Water Main Replacement and Extension	\$1,000,000	Pending	\$0	26/27
DuPage County				
Water Quality Improvement Program Grant - Borse Memorial Community Park Improvements Phase II	\$60,000	Approved	\$0	24/25
DuPage County Member Initiative Program	\$12,250	Approved	\$0	25/26
Illinois Attorney General's Office				
Organized Retail Crime	\$58,000	Approved	\$58,000	25/26
Illinois Department of Natural Resources				
Borse Memorial Community Park Improvements Phase II	\$600,000	Approved	\$0	24/25
Borse Memorial Community Park Improvements Phase III	\$600,000	Approved	\$0	25/26
Illinois Department of Transportation				
IDOT Step – Traffic Grant Overtime Reimbursement	\$23,602	Approved	\$0	25/26
IDOT Step – Traffic Grant Overtime Reimbursement	\$23,602	Approved	\$0	26/27
Illinois Environmental Protection Agency				
Green Infrastructure Grant - Borse Memorial Community Park Improvements Phase II	\$574,000	Approved	\$0	24/25
Green Infrastructure Grant – Willow Manor Stormwater Project	\$2,475,000	Pending	\$0	26/27
Illinois Law Enforcement and Training Standards Board				
National Integrated Ballistics Information Network	\$24,999	Approved	\$24,999	25/26
Illinois State Police				
FOID Enforcement Grant	\$6,941	Approved	\$6,941	24/25
Intergovernmental Risk Management Agency				
Rapid Response Kits	\$2,465	Approved	\$2,465	24/25