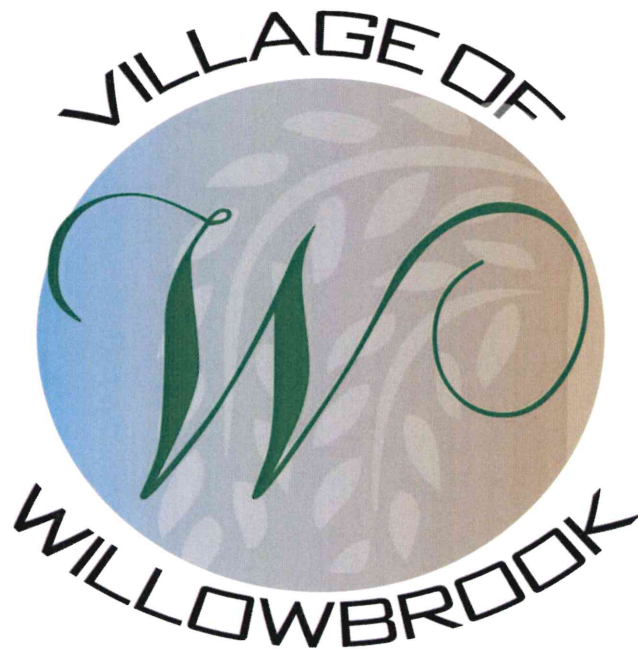


DuPage County, Illinois

Administrative Budget
May 1, 2021 – April 30, 2022

INTRODUCTION



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FISCAL YEAR 2021-22 ANNUAL BUDGET

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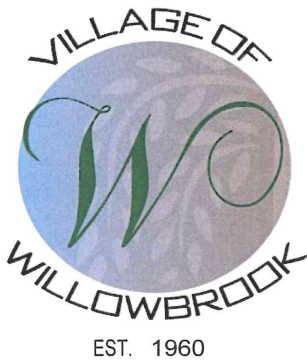
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Willowbrook

835 Midway Drive
Willowbrook, IL 60527-5549

Phone: (630) 323-8215 Fax: (630) 323-0787 www.willowbrookil.org

August 26, 2021

Mayor

Frank A. Trilla

The Honorable Frank A. Trilla, Mayor
Members of the Board of Trustees
Village of Willowbrook, Illinois

Village Clerk

Deborah Hahn

The Annual Budget of the Village of Willowbrook, Illinois for the fiscal year commencing May 1, 2021, is hereby submitted.

Village Trustees

Sue Berglund

Umberto Davi

Michael Mistele

Gayle Neal

Paul Oggerino

Gregory Ruffolo

This budget, in the amount of \$19,182,903 (inclusive of transfers between funds), includes all funds of the Village of Willowbrook except the Police Pension Fund. The budget, exclusive of transfers between funds, is \$17,282,197, which represents a 29.73%, or \$3.96 million, increase from the previous year's budget. The Special Service Area Bond and Interest Fund and Route 83/Plainfield Road Business District Fund have budgeted expenditure decreases for FY 2021-22 compared to the prior year; all other funds are essentially flat or project increases. The Hotel/Motel Tax Fund was closed during FY 2020-21. The FY 2021-22 budget is funded by operating revenues, except for the Water Capital Improvements Fund, which is funded by accumulated reserves from prior transfers from the Water Fund; the Land Acquisition, Facility Expansion and Renovation (LAFER) Fund, which is funded partially by transfers from the General Fund, and the Route 83/Plainfield Road Business District Tax Fund, which is funded by a 1.0% sales tax on properties within the district.

**Village
Administrator**

Brian Pabst

Inclusive of transfers in and out, the following funds project balanced budgets or surpluses for the year: Special Service Area Bond and Interest Fund, Debt Service Fund, LAFER Fund and Route 83/Plainfield Road Business District Tax Fund. Willowbrook defines a balanced budget as the current year budgeted revenues will equal or exceed the current year expenditures. In the funds noted above, current year revenues are anticipated to be greater than current year expenditures producing a surplus of funds on hand at the end of the fiscal year.

Chief of Police

Robert Schaller

The General Fund, Water Fund, Motor Fuel Tax Fund, and Water Capital Improvements Fund will utilize a portion of fund balance reserves to accomplish certain projects and continue operations. The Capital Projects Fund will spend down its remaining fund balance of \$681 in FY 2021-22 to zero out the unused fund.

**Director of
Finance**

Carrie Dittman

The debt payments out of the Special Service Area Bond & Interest Fund (a custodial fund) will be made to the extent SSA property taxes are collected, with a slight surplus due to interest income expected.

Pursuant to state law, a public hearing on the draft budget document was held on March 15, 2021. The budget was adopted on April 26, 2021.



Proud Member of the
Illinois Route 66 Scenic Byway

Overview of FY 2021-22 Budget

All Funds

- Total revenues, including transfers in from other funds, are estimated at \$18,168,788. Total revenues excluding transfers are estimated at \$16,268,082, an increase of about 30.7% from the prior year's budgeted revenues.
- Total budgeted expenditures, including transfers out to other funds, are \$19,182,903. As noted above, total expenditures excluding transfers are estimated at \$17,282,197.

General Fund

- General Fund budgeted revenues of \$11,884,181 for FY 2021-22 are 28.69% higher than prior year budgeted revenues. Estimated sales taxes in the General Fund, the Village's primary revenue source, has been increased \$500,000 (14%) to normal pre-COVID-19 pandemic levels. The Village had planned for, but did not experience, a drop in sales taxes in FY 2020-21. Most of the other major General Fund revenues are also budgeted at normal pre-pandemic levels. In addition, a new home rule sales tax was enacted by the Village Board effective January 1, 2021, which is projected to be \$2.37 million. A detailed explanation of Village revenues can be found in the Revenue Summary section of this document.
- The General Fund budgeted expenditures (exclusive of transfers) are projected to be \$11,488,959 compared to \$9,368,526 in the prior year. Most of the \$2.1 million increase is a result of capital improvements and additional police personnel hired.

The General Fund is projected to draw fund balance down by \$812,000 (refer to the General Fund financial summary), which represents about 12% of the projected fund balance as of April 30, 2021. The Village's operating expenditures continue to grow at a faster rate than revenues.

Water Fund

The Village of Willowbrook receives one hundred percent (100%) of its daily potable water supply from Lake Michigan. As a member of the DuPage Water Commission (DWC), the Village has been receiving an average of approximately 1 million gallons of water per day since January 1, 1992.

Between May 1, 2010, and January 1, 2015, the DWC increased the Village's cost to purchase water five times, by 17%, 30%, 20%, 18% and 17%. The Village increased water rates to its customers by 25% on May 1, 2013, 20% on January 1, 2014, and 12% on January 1, 2015. A water rate study is budgeted to be conducted by the Village during FY 2021-22.

- FY 2021-22 Water Fund revenues budgeted at \$3.18 million are projected to be about \$65,000 or 2.0% less than the prior year budgeted revenues due to revisions in assumptions of the volume of water sold. After the water rate increase on January 1, 2015, discussed above, usage levels dropped for a short time as residents and businesses became more conservative with their usage; however, the usage has since increased and leveled off. An MTU (meter transmission unit) replacement program that concluded in 2016, in which the Village replaced the dying batteries attached to nearly all residential and commercial water meters that transmit the readings via cellular communication, has contributed to more accurate readings.
- FY 2021-22 budgeted Water Fund expenses (exclusive of transfers) of \$2.78 million are 7.7% higher than the prior year's budgeted amounts due mainly to capital spending. Transfers of \$693,000, excluded from the amount above, include \$46,000 to the Debt Service Fund for debt repayment and \$647,000 for overhead reimbursement to the General Fund.

The Water Fund is projected to drawdown reserves by about \$293,000 (refer to the Water Fund financial summary), which results in a decrease in net position of 6.45%, due to the capital spending. The fund is expected to end at 153 days operating expense reserves. The goal is a minimum of 90 days.

Motor Fuel Tax Fund

- Motor Fuel Tax revenues of \$304,070 are 3.9% lower than budgeted in the prior year. This is based on estimated payments per capita. In July 2019, the state created the Transportation Renewal Fund, an additional source of funding which imposes an additional \$0.19/gallon tax on Illinois motor fuels. Of the tax collected, 15.71% is remitted back to municipalities on a per capita basis.
- The Illinois Department of Transportation also launched a REBUILD Illinois capital program, whereby municipalities will receive additional funding from the State of Illinois to construct bondable road improvements. It is estimated that the Village will receive about \$563,000 between 2020 – 2025; no amounts have been included in this budget as allowable projects have not yet been identified.
- The Motor Fuel Tax Fund includes only the Village's street maintenance program. The five-year street maintenance program has been adjusted based on flat motor fuel taxes.
- The Motor Fuel Tax Fund balance is expected to be \$767,072 at the end of FY 2021-22 (refer to the Motor Fuel Tax Fund financial summary). Fund balance is planned to be drawn down about 8% to cover the anticipated annual road program cost.

Water Capital Improvements Fund

- The Water Capital Improvements Fund was established during FY 2005-06. The fund was initially established to account for a \$.40 rate reduction the Village received on each thousand gallons of water purchased from the DWC; however, the rate reduction program has since been discontinued by the Commission.
- The Village Board previously approved a long-term plan for the water and water capital plan. In anticipation of painting three water towers between 2015 – 2018, the Village set rates so that funds would be on hand for painting of the towers, and this was considered when determining past rate increases. Due to the accelerated timing and increased cost of the project, incremental savings alone was not sufficient to fund the entire project. Additional discussion of the financing of this project is discussed in the Water Capital Improvements Fund section of this document.
- The Village accumulates resources for future capital projects by annually transferring funds from the Water Fund to the Water Capital Improvements Fund, however this was not feasible in FY 2021-22 due to the current year deficit in the Water Fund. A water rate study and capital improvement study are budgeted this year to determine the extent and timing of future water distribution system capital improvements, and to determine the corresponding water rates needed to fund those projects. Because of the lack of a transfer in, the fund balance will be drawn down.
- Expenditures totaling about \$152,125 are for minor upgrades to the system.

The Water Capital Improvements Fund is expected to decrease fund balance by \$151,165 (about 15%) and have fund balance remaining at the end of FY 2021-22 of \$866,602 (refer to the Water Capital Improvements Fund financial summary).

Land Acquisition, Facility Expansion and Renovation Fund

- This fund was established in FY 2011-12 with a transfer out of the General Fund of \$3,165,000 for

the purpose of funding future municipal building projects with existing reserves.

- In FY 2013-14 the Village purchased two buildings adjacent to the existing Village Hall with the vision that a municipal campus would be created. The first major project completed from this fund, in FY 2014-15, was the remodeling of one of those buildings that became the new Village Hall (Phase I of the Municipal Campus plan). Phase II of the plan, the remodeling of the old Village Hall/Police station building to be 100% public safety, occurred over FY 2015-16 through FY 2017-18.
- Phase III of the Municipal Campus Plan, the Community Resource Center project, began in FY 2018-19 with renovation of the exterior of the building. Due to funding constraints and the COVID-19 pandemic, the interior renovation was deferred. That portion of the renovation is budgeted to be completed in FY 2021-22 using a combination of grant funds (\$725,000) and a transfer from the General Fund (\$927,000).

Route 83/Plainfield Road Business District Tax Fund

- This fund was established in FY 2016-17 via the passage of ordinances to establish the Village's first business district, which encompasses two shopping centers along Route 83, north and south of Plainfield Road. Along with the creation of the district, the Village adopted a 1.0% sales tax that is imposed only on businesses within the district. The sales taxes collected are restricted to expenditures that benefit only the business district area. The south shopping center, the Willowbrook Town Center, experienced a vacancy of one of its largest tenants due to the tenant's bankruptcy, while the north shopping center sat idle for many years since the closing of the K-Mart store that formerly occupied the site. The Village uses sales taxes collected from this district to spur re-development of these properties. The north shopping center renovation and expansion of the former K-Mart has concluded and a Pete's Fresh Market grocery store, Ulta Beauty and Stein Mart, along with several other out lot stores (known as *The Willows*), opened in FY 2018-19. In the Willowbrook Town Center, a Marshall's and Skechers stores took over the former bankrupt tenant and opened in late 2018. A reimbursement to the developers for a new traffic signal and intersection improvements benefitting both shopping centers is the primary expenditure of the district.
- Business district sales taxes are the only anticipated revenue source of this fund; the Village began receiving sales taxes in January 2017 and last year estimated a full year of taxes on both fully occupied sites at \$600,000. The FY 2021-22 revenue estimate was decreased to \$500,000 to account for the Stein Mart bankruptcy and lower collections because of the pandemic impact on these specific retailers.
- Expenditures for the economic development incentive are projected at about \$173,000; administrative costs have been budgeted at \$13,141.

The Route 83/Plainfield Road Business District Tax Fund is expected to increase fund balance by \$314,000 and have fund balance remaining at the end of FY 2021-22 of \$2.4 million (refer to the Route 83/Plainfield Road Business District Tax Fund financial summary). Due to the increasing amount of revenues and assets of this fund, it is now the Village's second major fund (after the General Fund). The approximate 15% increase in fund balance is due to the collection of the restricted sales taxes.

Governmental Structure

The Village of Willowbrook was incorporated in 1960. In April 2019, a Village referendum was adopted by taxpayers to make it a home rule community as defined by the Illinois Constitution. Willowbrook is located 16 miles southwest of downtown Chicago, in DuPage County, and has a land area of 2.3 square miles. The 2000 Census certified the Village's population at 8,967 residents, while the 2010 Census show the Village's population has decreased to 8,540. The population decrease has affected two

significant revenue sources, income taxes and motor fuel taxes, which are distributed by the State on a per capita basis.

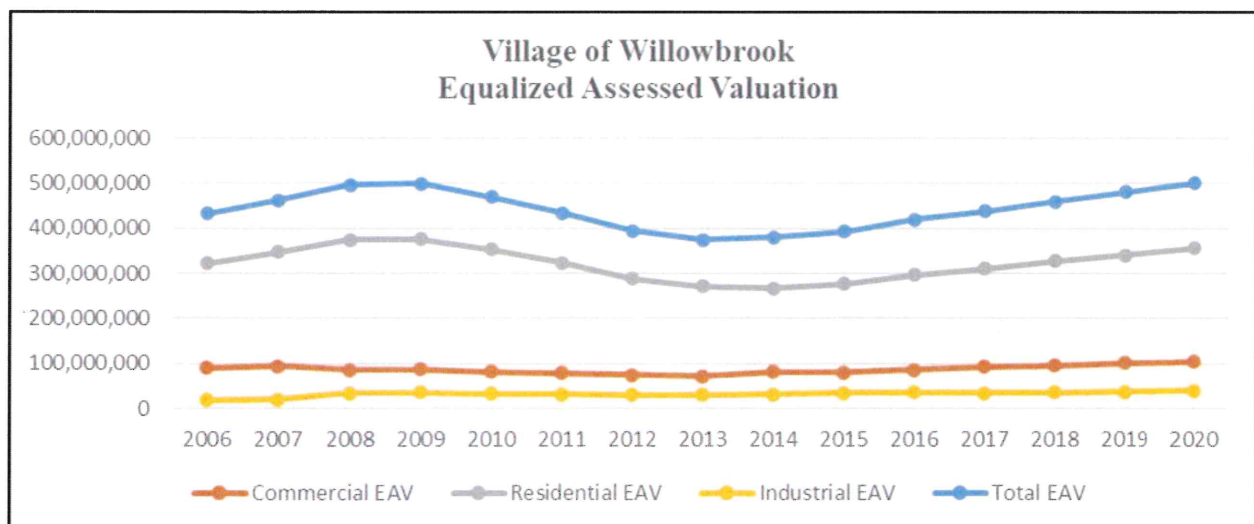
The governing board of the Village is composed of 6 Village Trustees, the Mayor and Clerk. The Village has operated under the Mayor/Council form of government with the Village Administrator responsible for management of the daily operations. The Village has 43 full time equivalent employees; 26 sworn Police Department personnel are included therein which increased by three positions over the prior year budget.

In addition to the Village Board, there are four sub-committees that consist of Village Board members: the Finance and Administration Committee, the Municipal Services Committee, the Public Safety Committee and the Laws and Ordinances Committee, which meet to discuss topics relevant to the related departments to be brought to the Village Board for approval. There are also three commissions: the Board of Police Commissioners, the Parks and Recreation Commission, and the Plan Commission, which consist of commissioners appointed by the mayor that meet and discuss issues related to those areas. Discussion items are then brought forth to the Village board for approval. Finally, the Police Pension Board functions for the benefit of the Village's current and retired police officers and beneficiaries.

Local Economic Condition and Outlook

Like many communities across the United States, the Village of Willowbrook is experiencing the challenge of providing new and improved services to residents while facing expanded federal and state mandates in a generally flat revenue environment. The Village has within its boundaries 4,493 residential dwellings of which 1,440 are single-family detached homes. A strong industrial and retail base is evident with businesses such as Target, Whole Foods, Pete's Fresh Market, Willowbrook Ford, Trane, Midtronics, Portillo's, Marshall's, and Tru Fragrance.

The Village experienced steady growth in equalized assessed valuation (EAV) through 2009, ending at nearly \$500 million. Beginning with the 2010 levy year and continuing through 2013, due to the overall economy, the EAV decreased by an astounding 25% ending at \$375 million. In 2014 a slow rebound began and since then EAV has increased about \$121 million, or 32%, ending at a new high in 2020 of \$501 million. Following is a graph of the changes in the residential, industrial, and commercial portions of the EAV since 2006:



While indicative of the local economy and residents' ability to spend, the Village is unique in that it does not impose a general property tax, so an increasing or declining EAV has little direct impact on the

Village's finances. Of much greater significance are the local sales taxes collected from business in the Village, and sales tax revenue accounts for approximately 54% of all General Fund revenues. Monitoring and protecting this key revenue source are primary objectives of the Village Board and are top considerations in long-term planning.

The Village's Town Center is in the Village's former Tax Increment Financing (TIF) District that was established in 1990 to promote a high-quality retail development; the TIF expired during FY 2014-15. The Village had 100% of the center open for business until the bankruptcy of Sports Authority, the largest tenant in the center. In FY 2018-19, the Sports Authority vacancy was filled with two new retailers splitting the existing unit: Marshall's and Skechers. An economic incentive agreement with the developer was entered into to redevelop the space to accommodate those new stores. Other retailers include Staples, Bed, Bath and Beyond, Michael's, J & H Décor, T-Mobile, Zoey's, Pure Barre and Bella Cosa Jewelers. Restaurants include Portillo's, Panera Bread, Chipotle Grill, Starbucks, Jamba Juice, Buffalo Wild Wings, Meatheads, MOD Pizza and Chick-fil-A. This project included over \$2,000,000 in developer funded public improvements, some of which were included in the Village's capital plan. From a revenue perspective, the center provides almost \$500,000 in general sales taxes and \$300,000 in places of eating taxes annually for the Village. Approximately \$500,000 in 1% home rule sales tax is also now anticipated.

COVID-19 Impact

Despite the prior recessionary period experienced by the Village and much of the country, based on the location of Willowbrook and our retail mix, our sales tax revenues have generally increased annually since FY 2010-11. In the final stages of our FY 2020-21 budget development, the COVID-19 pandemic hit, and due to various measures enacted by Illinois Governor J.B. Pritzker, the Village reexamined all revenue sources and made large cuts to several sources due to the enormous economic uncertainty.

Fortunately, the Village did not experience the dire financial position that was anticipated: sales tax, income tax, places of eating tax, red light camera fines and building permits all outperformed their budgets. Utility tax and hotel/motel tax were among the larger sources to experience unfavorable results. The Village was awarded a large, non-budgeted federal grant of about \$447,000 through the CARES Act that offset unforeseen expenditures related to the pandemic.

The Village reviewed all sources and budgeted closer to normal levels for FY 2021-22, while continuing to take a conservative approach. Once again, the State of Illinois has announced it will take 10% of municipal income tax off the top, so the Village has planned for that shortfall.

Financial Condition – General Fund

Due to the careful prioritization of the vital services and programs necessary to meet the expectations of the Village residents and businesses, the Village achieved surpluses in the General Fund for several prior years. Based on the estimated operating results from FY 2020-21, the Village will recognize a General Fund surplus of \$1.5 million, compared to a budgeted drawdown of \$414,000. This surplus enabled the Village to plan a current year drawdown of General Fund reserves to fund operations and advance certain capital projects while maintaining the service levels the residents have come to expect.

In FY 2005-06, the Village established a target minimum fund balance in the General Fund of 120 days operating expenditures to cushion the impact of economic downturns or emergencies. Based on the estimated operating results, the number of days operating expenditure in fund balance (after transfers out) on April 30, 2021, is projected to be 268 days; at passage of the 2020-21 budget that amount had been projected to be 190 days. The enhanced performance is due in part to the implementation of new revenues, primarily home rule sales tax. On April 30, 2022, the number of days operating expenditure in

fund balance (after transfers out) is projected to be 216 days, or 96 days greater than the target number.

The implementation of home rule sales tax is a major change in the tax level of the Village. Under its home rule power, the Village implemented a 1.0% home rule sales tax Village-wide, effective January 1, 2021. Certain categories of goods are excluded from taxation, such as vehicle sales, groceries, and drugs. The Village estimated the revenue from this source in FY 2021-22 to be \$2.37 million, which represents 20% of all General Fund revenues. This is a primary factor in the 28.69% total General Fund revenue increase. Four months of revenue will be included in FY 2020-21, estimated at \$790,000. No other significant changes in fees, taxes or charges are included in the FY 2021-22 budget. The tax implementation was necessary to maintain the Village's current service levels.

The Village Board and staff carefully weighed the benefits of the amount in reserves and the need to maintain the Village's infrastructure and services at the high levels historically provided to the community. The Village will continue to monitor and evaluate the amount that should be in reserves and remains committed to meeting or exceeding the reserve requirements while continuing to provide exceptional services.

Debt Management

Debt management is an important component of the Village's fiscal planning. Before issuing debt, the Village Board weighs the value and necessity of a project, considers the availability of funds and evaluates the equity of having those residents who benefit from the improvement share in the cost. Traditionally, most public improvements have been funded through developer contributions. As such, the issuance of debt has been very minimal throughout the history of the Village. Since 1960 to date, there have been six debt instruments issued by the Village, with the most recent authorized in May 2016. All the debt was used for capital purposes, including bringing Lake Michigan water to the Village; constructing the public works facility and extending 75th Street; renovating the police station building; and re-painting one of the Village water towers and water standpipe. As of May 1, 2021, two instruments are outstanding. The Debt Service Policy and Long-Term Debt Summary describe these in more detail.

During FY 2013-14, the Village had its triennial credit rating review performed by Standard & Poor's Rating Service. The Village's bond rating was upgraded two levels from "AA" to "AAA" with a stable outlook. In addition, when the Series 2015 bonds were issued, Standard & Poor's affirmed the AAA rating for this issue as well. The AAA rating is the highest rating awarded, which reflects the Village's budgetary flexibility, robust budget performance, and strong liquidity. Only approximately 4% of Illinois communities share this rating.

The Village continues to observe a very conservative debt policy as guidelines dictate that the annual general obligation (G.O.) debt payments will not exceed 10% of the General Fund's revenues and that the total G.O. debt liability will not exceed 5% of the current EAV. The FY 2021-22 G.O. debt service payments represent about 2.9% of General Fund revenues and the total G.O. debt outstanding is less than 1.0% of the 2020 EAV. Also noted in the financial policies is the preference to place debt locally through the Village's depository bank if it financially benefits the Village.

Strategic Planning

The Village conducts a Community Needs Survey every 2-3 years which is sent to 1,000 randomly selected residents and contains approximately 60 questions inquiring about service levels of all departments. The Village utilizes the results to assist in the planning of future programs, enhancing service levels and setting annual goals. The survey becomes the starting point for a goal setting session which is conducted by the Village Administrator and Mayor to establish a direction and plan for the Village. These goals are then prioritized, and under the Village Administrator's direction, given to respective department heads or management teams to implement. These goals become part of the budget

as evidenced by the continuation of the high level of services that are provided, and the inclusion of new programs in the budget provided funding is available. Discretionary spending items are presented to the Village Board during the budget workshops and their feedback guides the inclusion or exclusion of these items in the budget. The overriding goal of the Mayor and Village Board is to provide the highest level of services to the residents while operating within our means.

For the FY 2021-22 budget, the proposed budget was modified after the budget workshop to include the following discretionary items in the final, adopted budget:

- Added \$180,000 to the Parks and Recreation budget to renovate Ridgemoor Park.
- Added \$28,000 to the Parks and Recreation budget to replace the Willow Pond fishing pier.
- Added \$150,000 to the Public Works budget to replace the Village's entrance signs and park signage.
- Added \$40,000 to the Administration budget to begin a comprehensive update to the Village code.

Total additions of \$398,000 (3% of General Fund expenditures)

The organizational goals of the Mayor and Village Board for the Village are included in the Organizational Goals and Long-Term Financial Overview. Many of these goals are ongoing year after year and subsequently will be directed by the Village Administrator's office. The current strategic objectives from which more detailed goals are derived are as follows:

- Provide financial stability.
- Public involvement in department services.
- Commitment to technology advancements.
- Analyze and fund infrastructure needs.

Short Term Factors

Among the short-term factors that influenced the development of the Village's FY 2021-22 budget are:

- Continuing economic effect and health impacts to residents of the COVID-19 pandemic.
- Capital needs of departments that were deferred last year due to the pandemic.
- Capital needs regarding information technology (IT), including continued mitigation of cyber threats stemming from attack that occurred in March 2020.
- The State of Illinois's budget concerns.
- Maintaining competitive salaries for personnel.
- Annual contribution to the Police Pension Fund.

As mentioned above, the financial effects of the COVID-19 pandemic that occurred so close to the prior year budget adoption date were largely unknown, but the Village quickly decreased its revenue estimates to account for the uncertainty. As a result, nearly all planned capital spending was also eliminated from the FY 2020-21 budget, and non-union staff salaries were frozen. Other line items, such as consulting fees, travel, and training, were also reduced. The budget has factored reduced fees in certain line items as the Village Board reduced certain business license fees, suspended business tax penalties, suspended water penalties and shut offs and included \$20,000 towards furthering public vaccinations administered by other agencies.

Capital requests that were deferred in the prior year have been included in the FY 2021-22 budget, such as three new police vehicles, a police copier, police body cameras and in-car cameras; two public works and water vehicles; park improvements as noted above; and the interior renovation and completion of the Community Resource Center.

Information Technology (IT) updates needed are identified by the Director of Finance with input from the Village's IT consultant. The Village was the victim of a cyber-attack in March 2020, and the Village expedited a Village-wide computer replacement purchase to coincide with the attack, replacing all hardware in the Village. In addition, in response to the COVID-19 pandemic and the resulting need for our essential employees to work from home, numerous laptops were procured as an emergency purchase in FY 2019-20, which were not budgeted. The costs carrying forward into FY 2021-22 are related to mitigation efforts identified by penetration testing performed on the Village as well as a security architecture review.

The State of Illinois failed to adopt a budget for its fiscal years ended June 30, 2015, and 2016. As of June 30, 2017, the state did adopt a budget, however the impacts on the local municipal level were numerous. In addition, the gubernatorial election and new governor sworn in during 2019 are driving various tax and other revenue issues for local governments. Specific effects on the Village of Willowbrook for FY 2021-22 include a 10% reduction of the state income tax revenue, also known as Local Government Distributive Fund (LGDF), which is being continued again for the state's next budget year; threatened reduction or delay in the state Motor Fuel Tax (MFT) revenue; and the doubling of a state-wide gas tax.

In Spring 2020 the salaries of non-union employees were frozen by the Village Board; the Board then requested that staff conduct comparable community salary surveys to determine what the appropriate salaries should be. A committee consisting of the Finance and Administration Committee and key staff was formed to analyze the results and establish a pay plan for full time, non-union employees. The results yielded that Village employees were compensated lower than the surrounding communities, and a new pay plan was approved by the Village Board in October 2020. The new pay grades and adjusted salaries have been included in the FY 2021-22 budget, and the resulting increases to departmental expenditures are discussed in more detail in the Expenditure Summary.

Annually, an actuarial valuation is performed for the Police Pension Fund to determine contribution requirements of the Village necessary to fund current and future police pension benefit expenses. The Village contributes 100% of the actuary's recommended contribution, which increased again this year, by \$116,000 or 10.8% for FY 2021-22. The Village has been averaging 10% increases to this line item annually. Because the Village does not levy a property tax earmarked to fund pension costs or any other general operating or debt service costs, General Fund sources must be utilized to cover the cost and are therefore not available for other expenditures.

Following are some of the more significant initiatives proposed for the FY 2021-22 budget:

Staffing Initiatives

The Village strives to hold personnel expenses low through outsourcing, utilizing part-time staff, and combining position duties. Such changes are typically implemented through attrition as current employees retire or leave the organization; however, no additional reductions are possible without a reduction in services or programs. When hiring replacement personnel, such as the Assistant Village Administrator who retired in March 2021, the Village has looked for motivated candidates with exceptional skills to increase efficiency desperately needed with the extremely lean staff the Village has.

Two cost savings plans were adopted by the Village board in FY 2018-19: a voluntary separation agreement and an early retirement incentive through the Illinois Municipal Retirement Fund (IMRF). Four employees were eligible to take advantage of the incentive, and all four did. The Village estimated the annual savings to be over \$91,000. After approximately 1.5 years, the cost of the incentive to the Village in the form of retirement benefits will have been recouped. Promotions and new positions have offset this savings, however. To offer this benefit, the Village's rate of payroll paid to IMRF will be

adjusted up for a period to amortize the additional cost, and as a result the IMRF contribution rate rose from 13.41% to 24.65% beginning in calendar year 2021.

Technology Initiatives

The Village continues to outsource its Information Technology work using an independent firm rather than having an internal staff position perform the work. The Village budgets about \$40,000 annually within the respective department budgets for this outside contractor. Additional funds are budgeted to mitigate the effects of a cyber-attack.

As part of the Village's initiative to reduce waste and save space, the Village implemented an electronic archive storage system in FY 2013-14, whereby existing paper records are scanned and maintained electronically, and future records will be generated and stored electronically. The total multi-year project cost was \$120,000 and \$15,000 is budgeted to be spent in FY 2021-22 for ongoing scanning.

Additionally, to provide additional information to the community, the Village created the Willowbrook Mobile Phone App in FY 2015-16 to provide an events calendar, economic development updates, emergency notifications and local press releases. The Village has currently budgeted \$2,500 for the ongoing hosting of the application.

In the Police Department, the Village entered into an agreement with an emergency dispatching agency, DU-COMM, effective May 1, 2016. As part of the changeover, the Village will be participating in a new countywide computer-aided dispatch/records management system (CAD/RMS) that will integrate police and fire data platforms throughout the entire county. The Village's share of this \$12 million project is about \$184,000, which will be paid over five years beginning in FY 2017-18. \$61,000 for police body cameras that would be worn by officers and record the interactions during police callouts is budgeted in FY 2021-22, along with \$22,000 to upgrade in-squad cameras. Finally, the police department implemented an emergency notification system called Nixle whereby users can register to receive texts for emergency alerts, important advisories, community updates, and traffic information.

Park Improvements

Several projects have been recommended by the Parks Commission, and the Village Board approved the Ridgemoor Park renovation for \$180,000 and the Willow Pond Park fishing pier replacement for \$28,000. Interior work is planned at the Community Resource Center (CRC), and the Village budgeted \$128,550 of restricted ADA funds to fund accessibility improvements there and among the parks.

Development Initiatives

The Willows shopping center, described previously, opened in Spring 2019. Adjacent to this property is the existing Willowbrook Town Center shopping center where the vacancy of the largest tenant, Sports Authority, necessitated plans to modify the tenant space for future retailers; a Marshall's and a Skechers opened in late 2018 to take over the reconstructed unit. These two shopping areas combined to form the Village's first business district, the Route 83/Plainfield Road Business District, which was established in FY 2016-17. As part of the establishment of the district, the Village approved a supplemental 1.0% sales tax on the retailers within the district, which will be used to fund traffic and public improvements within the business district boundaries. The Village created the Route 83/Plainfield Road Business District Tax Fund to account for the additional sales tax revenues related to this project; an estimate of \$500,000 has been included in the FY 2021-22 budget. \$173,000 of expenditures has been budgeted as a developer incentive to partially offset developer improvements to the district.

Also situated within the Business District is the former Willowbrook Lanes, a bowling alley that has been shuttered for several years. A prospective developer has proposed several different concept plans to take over the space, including a Mexican restaurant, bank, and multi-tenant use building.

The Village is also in the visionary stages of re-development of the south end of town along Interstate 55. This is a primary long-term goal of the Village as the Village is substantially built out. The area, called the South Sub-Area, currently contains three hotels, industrial areas, and vacant land. Recently, a private entity purchased a tract of land to construct a multi-story soccer arena with restaurant and lounges; “Compass Arena” opened to the public during FY 2020-21. The owners also plan to host concerts and other events there. The Village’s vision is to transform this area into a thriving downtown (the Village does not have a traditional downtown area) with a mixture of residential housing, retail development, restaurants, and nightlife. It would be a project of a substantial scale and will require a multi-year approach. A preliminary feasibility study and TIF eligibility analysis is budgeted to determine if a future re-development of the area is possible.

Capital Improvements

The Village continues to commit to maintaining the highest quality of infrastructure for Village roadways. The FY 2021-22 road maintenance program includes full-depth patching, overlays, and the replacement of worn pavement markings. These costs are budgeted and reported in the Motor Fuel Tax Fund.

Within the Land Acquisition, Facility Expansion and Renovation Fund, the second building purchased on the Municipal Campus, which will be used as a Community Resource Center, concluded exterior renovations in FY 2019-20. Interior work was deferred in FY 2020-21 due to the economic concerns during the pandemic. The Village has secured partial grant funding and determined that internal reserves from the General Fund will be utilized to finance the remainder of the project, to occur in FY 2021-22.

Intergovernmental Efforts

Whether in a strong or weak economic environment, the Village strives to work with other municipalities, taxing bodies, volunteers, social service organizations and private industry to enhance the sense of community, more efficiently use resources, and connect those needing assistance with the appropriate organizations. This philosophy is evidenced by the inclusion in the budget of funds for the Willowbrook/Burr Ridge Chamber of Commerce, contributions to the DuPage Senior Center for the Meals-On-Wheels Program, contributions to the Special Recreation Association and the DuPage Children’s Center. Additionally, the Village has partnered with the Burr Ridge Park District to temporarily register and provide programming to Willowbrook residents until the CRC is completed.

Another trend affecting the nation is increasing health care costs. The Village participates in the Intergovernmental Personnel Benefit Cooperative (IPBC), an association of municipalities who have pooled resources and claims history to control the significant upward trend in health costs. For the FY 2021-22 plan year, due partially to the pandemic and partially to restructuring of the membership within IPBC, the Village’s health insurance premium will decrease by about 6.9%. Over the past 12 years, the average annual increase has been about 3% which has been far below the national average of 20% - 25% increases. In FY 2018-19 the Village moved to a four-tiered plan to add categories for “employee plus spouse” and “employee plus children.” These new tiers make coverage more affordable to employees in those brackets that previously had to pay a full “family” premium while providing a more equitable distribution of the premium among employees. The Village is implementing the same approach to dental insurance in FY 2021-22. The Village also continues to offer a health insurance buy-back program that compensates employees who forgo Village insurance if covered under a spouse’s policy. The program is estimated to save the Village approximately \$29,000 in FY 2021-22.

Future Issues

The Village will continue to carefully evaluate development opportunities that will support and increase the sales tax base. Maintaining diversity in the sales tax base will continue to be a future consideration especially considering the Board’s desire not to levy a property tax for Village services. Developing a

plan for a long-term solution for the stability and diversity of the Village's financial position will continue to be a priority for the Board.

The Village prepares a Five-Year Forecast and Fifteen Year Long-Range Operating Plan, a Five-Year Street Maintenance Program, a Five-Year Water Fund Analysis and Capital Improvement Plan and completed the 2018-2022 Comprehensive Park and Recreation Master Plan as tools to identify and plan for future operating and capital expenditures and expand Village services and amenities to meet the needs and desires of its residents and businesses. The Five-Year Forecast and Fifteen Year Long-Range Operating Plans are prepared in line-item detail format and include future fixed costs such as debt payments, salary increases dictated by union contract and known water purchase costs. Other expenditures have assumed percentage increases ranging from 3% - 10%, such as health insurance, pension costs and liability insurance that are based on historical trends. Non-union salary costs are projected at 0% increases for future years, and all other expenditures are generally assumed to increase 3% in future years. Revenues are generally assumed to increase 1% - 2% in future years. While prepared in detail internally, the summary by year for the next fifteen years is provided to the Village Board and the Five-Year Forecast is provided in summary form for each fund within this document.

The other plans noted above are capital in nature and are reviewed annually to determine what capital projects the Village should include in the annual budget and reflect the Village's commitment to implementing the Comprehensive Plan recommendations and maintaining the Village's infrastructure. Equally important are the following:

- Providing a safe environment to live and work in for Willowbrook residents and employees.
- Adequately funding health insurance and retirement plans (the Village funds 100% of the annual required contribution to its Illinois Municipal Retirement Fund (IMRF) and Police Pension Plan, as determined by the actuaries of the plans).
- Retaining a skilled and motivated workforce.
- Complying with federal and state mandates.
- Maintaining the Village's AAA bond rating; and
- Maintaining fund balances in accordance with prudent financial management.

Reporting Guidelines

The Mayor and Village Board, together with the Village Administrator, have encouraged and insisted upon complying with the highest standards of excellence in planning and conducting the financial operations of the Village. The Village's Comprehensive Annual Financial Report has received 32 consecutive Certificates of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA), through the most recently completed fiscal year April 30, 2020. In addition, the Village received the GFOA's Distinguished Budget award for the 19th time for May 1, 2020 - April 30, 2021, which exemplifies the Mayor, Village Board and Administrator's goal of planning and performing at the highest standards of excellence. The FY 2021-22 annual Budget continues the standards established and will be submitted to the GFOA's Distinguished Budget Award Program.

Acknowledgments

Without the support, coordination and ability of the Village staff and the Village Board, this budget document would not be possible. The Village staff has my sincere appreciation for the contributions made for the preparation of accurate and meaningful information vital to the Village's operation.

Respectfully submitted,

Carrie Dittman

Carrie Dittman, CPA
Director of Finance

Village of Willowbrook, Illinois

Principal Officers

May 1, 2021

LEGISLATIVE

VILLAGE BOARD OF TRUSTEES

Frank A. Trilla, Mayor

Sue Berglund, Trustee

Umberto Davi, Trustee

Michael Mistele, Trustee

Gayle Neal, Trustee

Paul Oggerino, Trustee

Gregory Ruffolo, Trustee

Deborah A. Hahn, Clerk

ADMINISTRATIVE

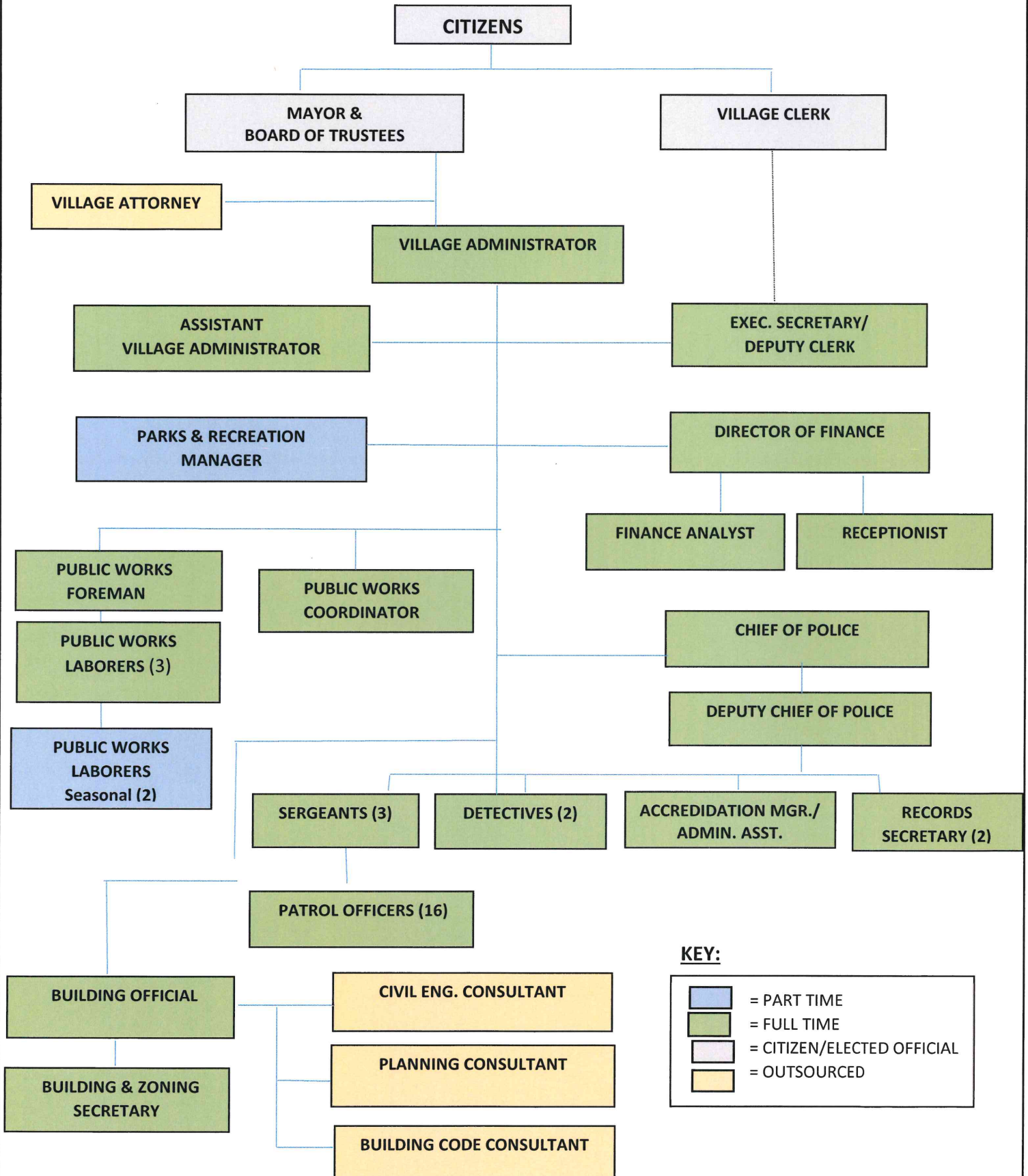
Village Administrator, Brian Pabst

Director of Finance, Carrie Dittman

Chief of Police, Robert Schaller

VILLAGE OF WILLOWBROOK

ORGANIZATIONAL CHART



KEY:

| | |
|---|----------------------------|
| | = PART TIME |
| | = FULL TIME |
| | = CITIZEN/ELECTED OFFICIAL |
| | = OUTSOURCED |

Note: Fire and Library Services are provided by other non-related taxing bodies.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Village of Willowbrook

Illinois

For the Fiscal Year Beginning

May 1, 2020

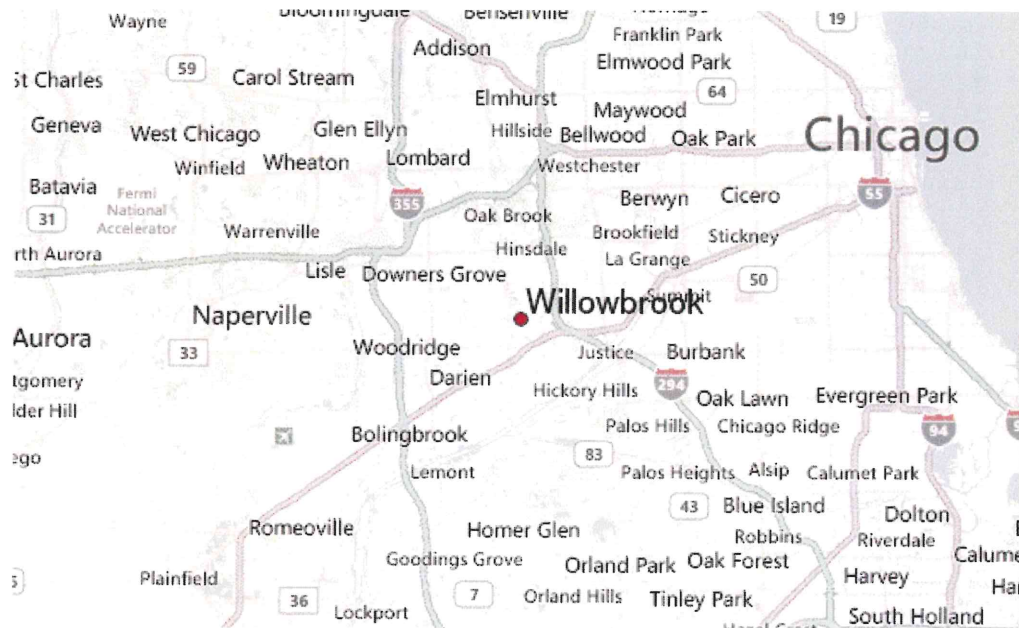
Christopher P. Morill

Executive Director

HISTORY OF THE VILLAGE OF WILLOWBROOK

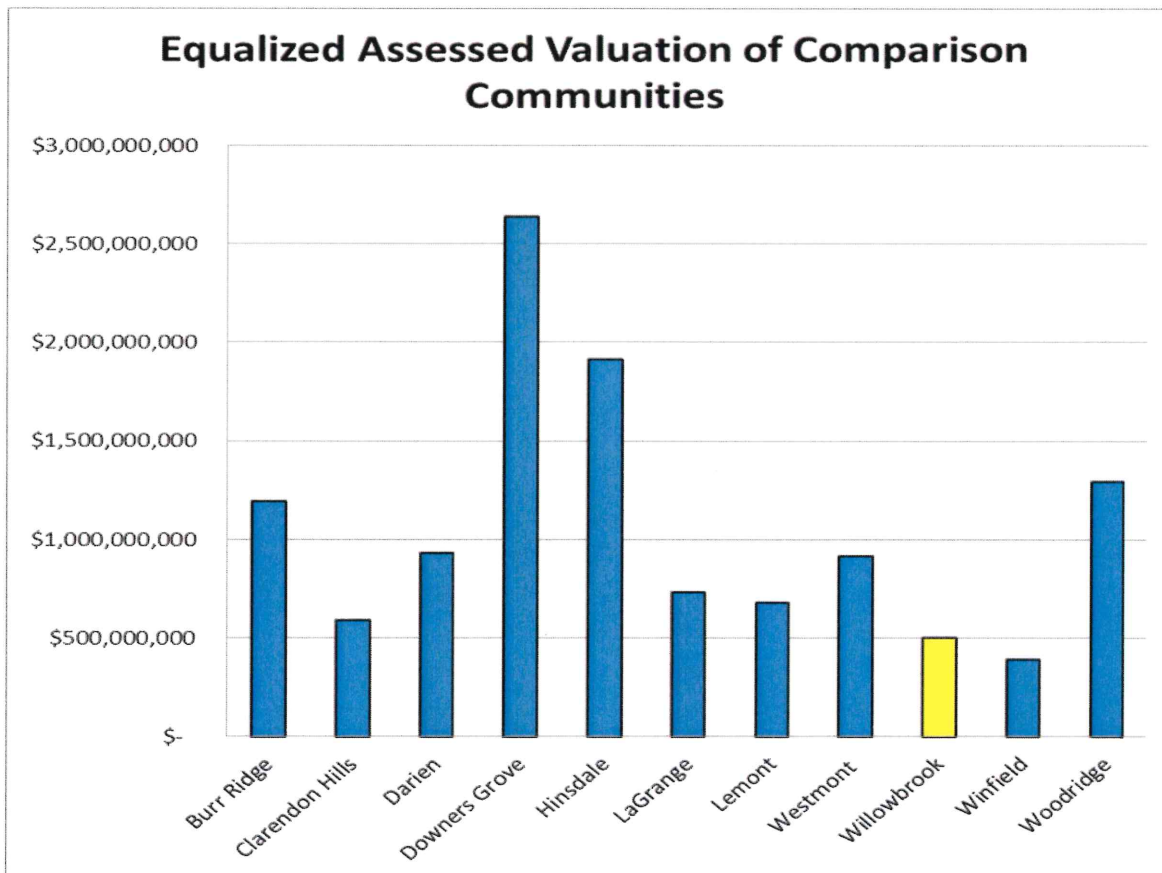
In 1959, a homeowner's group called the Ridgemoor Homeowners Association decided to incorporate as a village to be able to guide the development of farmland which surrounded their homes. Changes in the law scheduled to become effective January 1, 1960, which would require a population of 400 for incorporation, caused this group of 167 people to expedite its request to be made a Village. In fact, while the case for incorporation was before court, the attorney for the homeowner's association called the president, Anton Borse, frantically asking for a name for the new Village. Borse looked out his window and saw the willow trees along the creek at the back of his property and promptly gave the village its name. Willowbrook became one of the state's smallest villages on January 18, 1960.

Willowbrook is known for its exceptional services, low taxes, and convenience to the metro Chicago region. Located at the nexus of Route 83 and I-55, it's a short five mile drive along Route 83 north to the regional business center of Oak Brook and the I-88 corridor, a quick 15 mile drive east along I-55 to Midway International Airport and only a few minutes from Argonne National Laboratory. Willowbrook's prime location and accessibility to many regional destinations makes it an attractive location for residents, office / commercial companies, and light industrial businesses.



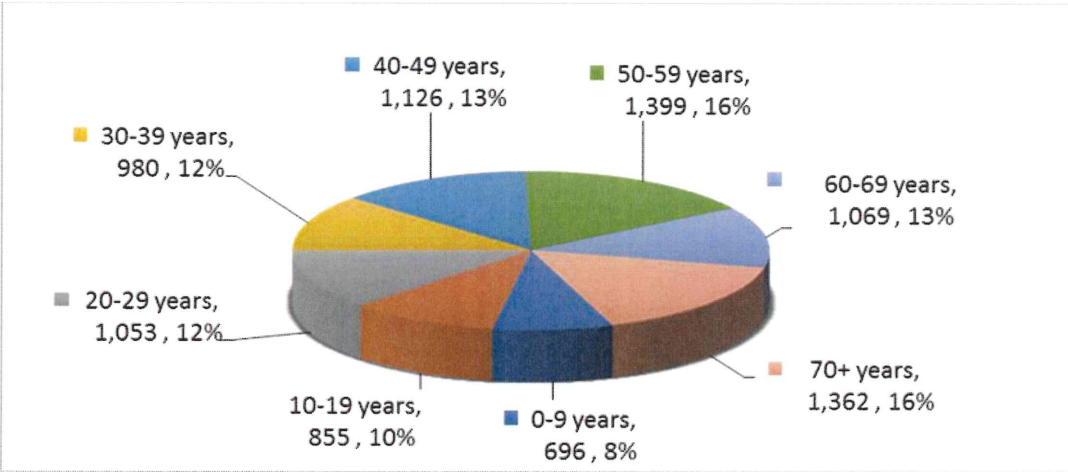
Willowbrook is home to about 8,500 residents and is smaller in population and size than most of its neighboring communities as the following charts describe. Despite its small size, Willowbrook maintains a strong commercial and industrial base and is well served by an abundance of hotels and thriving retail centers, including the Willowbrook Town Center, Hinsdale Lake Commons and The Willows. The Village is very fortunate to also have retail businesses such as Willowbrook Ford, Pete's Fresh Market, Whole Foods, and Target. The Village also hosts a large industrial park with business such as Exclusive Windows, Tru Fragrance, and the Trane Corporation.

| Community | Population | Equalized Assessed Valuation | Total Square Miles | Employees | Employees Per 1,000 Residents |
|--------------------|--------------|------------------------------|--------------------|-----------|-------------------------------|
| Burr Ridge | 10,559 | \$ 1,195,171,351 | 7 | 65 | 6 |
| Clarendon Hills | 8,427 | 594,274,371 | 2 | 101 | 12 |
| Darien | 22,086 | 932,063,818 | 10 | 86 | 4 |
| Downers Grove | 49,387 | 2,640,739,179 | 15 | 326 | 7 |
| Hinsdale | 17,652 | 1,915,187,930 | 5 | 204 | 12 |
| LaGrange | 15,550 | 734,834,958 | 3 | 105 | 7 |
| Lemont | 17,291 | 680,520,825 | 8 | 100 | 6 |
| Westmont | 24,685 | 915,821,673 | 7 | 186 | 8 |
| Willowbrook | 8,540 | 501,288,420 | 2 | 43 | 5 |
| Winfield | 9,820 | 392,587,339 | 3 | 38 | 4 |
| Woodridge | 32,971 | 1,294,692,678 | 10 | 129 | 4 |
| | | | | | |
| Median | 17,291 | \$ 915,821,673 | 7.0 | 101 | 6.2 |
| Average | 9,724 | \$ 1,072,471,140 | 6.4 | 126 | 6.6 |



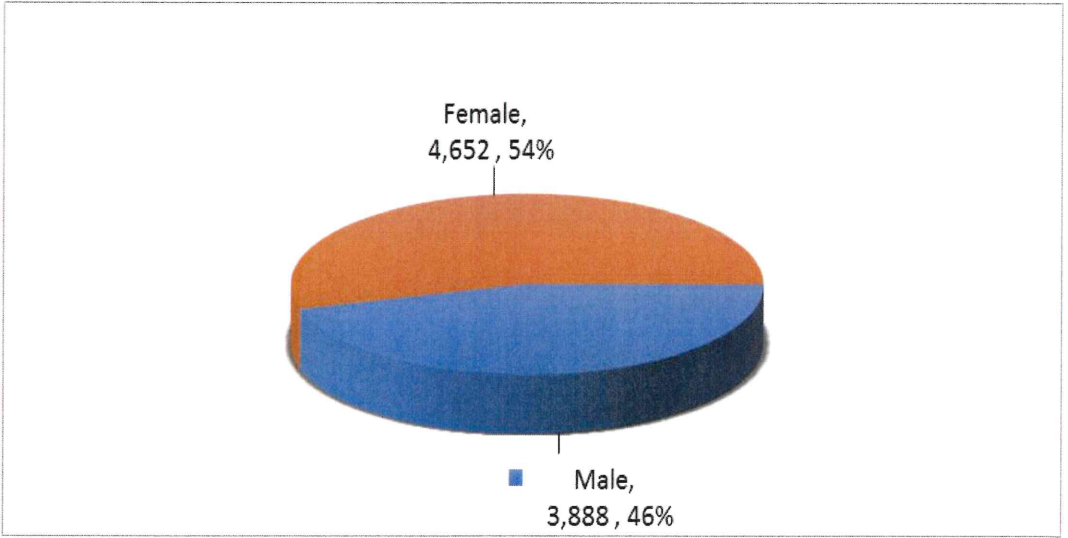
The Village has a diverse population in terms of age and ethnicity as the following charts describe. 45% of the population are age 50 or over, and the Village takes this into consideration when determining what services to offer, such as negotiating senior citizen discounts in Village contracts. The Village also considers this in its recreational programming and special events, offering such things as annual senior citizen bingo. Recreational opportunities for residents and non-residents are provided through the Village's Parks and Recreation Department and the Village's community parks. The Village also belongs to and supports the Gateway Special Recreation Association that provides recreational opportunities for disabled persons. In addition, the Village hosts many special events throughout the year geared toward its younger residents, such as the Holiday Tree Lighting, annual Children's Holiday Party, Back to School Movie Night, Touch-a-Truck and Easter egg hunt. In addition, in May 2019 the Village hosted its fifth annual 5K Fun Run/Spring Fling (this event was cancelled for 2020 and 2021 due to the pandemic).

Village Population by Age Group

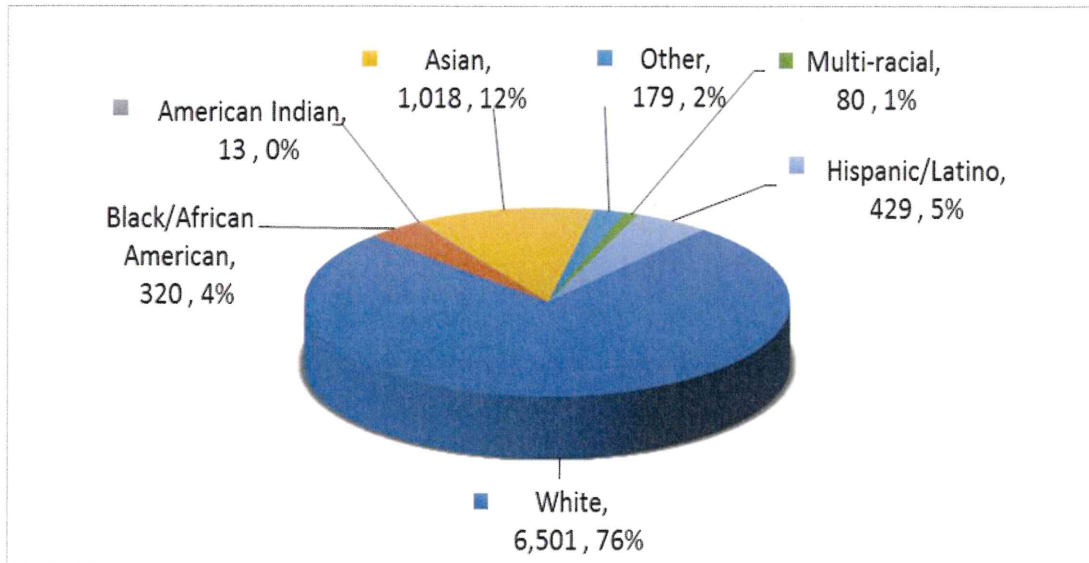


Median Age: 46.3 years

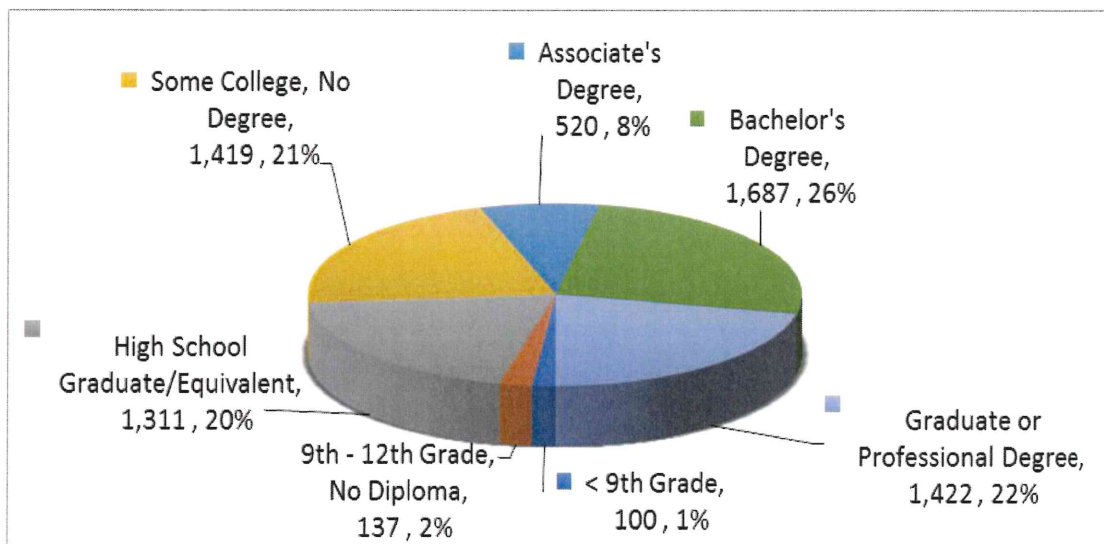
Village Population by Sex



Village Population by Race

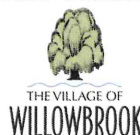


Village Population by Education (Adults 25 years +)



In 2011, the Village was named a recipient of the 2011 Governor's Home Town Award for History and Historic Preservation, an award given to recognize the contributions of thousands of Illinois volunteers for their hard work and dedication towards improving their communities. Willowbrook's year-long 50th Anniversary celebration was the project the Village submitted for consideration.

Willowbrook's superior quality of life is further enhanced by the treasures of the nearby Waterfall Glen Forest Preserve, the excellent public schools of the Hinsdale Township High School District 86 (and its elementary school feeder districts), the Indian Prairie Public Library and the established urban fabric where every Willowbrook home is part of a neighborhood and part of the community. The Village continues to change and grow with new and exciting developments on the horizon. Additional information on the Village can be found in the statistical section of this document.



ORGANIZATIONAL GOALS, STRATEGIC PLAN AND LONG-TERM FINANCIAL OVERVIEW

In 2001, the Mayor, Village Board and management staff laid the groundwork for the Village's future goals and accomplishments by conducting a Strategic Planning Session facilitated by Strategic Management Consultants, Inc. The session developed key themes and issues of significance, including:

- Maintaining, preserving, and enhancing the high quality of life residents enjoy in the community.
- Maintaining a significant presence of open space in the community.
- Creating a government that reflects the community's progressive, educated and quality-oriented citizenry where high expectations are the norm, not the exception.
- Maintaining a "small-town" feel while facing the realities of traffic management needs, infrastructure needs and public safety needs that accompany an ever-stretching population within and beyond Willowbrook's borders.
- Taking advantage of and protecting the community's assets.
- Planning an active role in accomplishing Legislative Action Program objectives.

Since that initial study, the Mayor and Village Trustees may individually present issues or projects to the Village Administrator, who directs staff to research and present these at a monthly Committee Meeting or Village Board Meeting. In addition, throughout the year Special Board Meetings may be called to address goals of a more urgent nature. The Village does not use formal action plans but does create a rough timeline at the start and tracks the progress by holding staff meetings on a regular basis and presenting updates at Committee and Village Board meetings. The Village Board and staff have also conducted special Financial Planning Workshops, as needed, to determine if mid-year finances are sufficient to address these objectives. The Willowbrook team developed and modified the following strategic objectives, which are described in more detail below:

Provide Financial
Stability

Commitment to
Technology
Advancements

Public Involvement
in Department
Services

Analyze & Fund
Infrastructure
Needs

1. Provide Financial Stability: to maintain a sound financial statement that permits us to continue to operate all Village functions.

- The Village Board adopted a fund balance reserve policy in FY 2005-06 to maintain a minimum of 120 days of operating expense reserve in the General Fund. The Village of Willowbrook does not levy a significant property tax to fund Village services. The Village's citizenry passed a voter referendum in April 2019 to become home-rule; previously the Village was at a disadvantage compared to home-rule communities that have greater oversight and taxing authority, and thus the reserve policy was established to help weather economic downturns.
- The Village Board adopted a fund balance reserve policy to maintain a minimum of 90 days of operating expense in the Water Fund. Since the Village can raise water rates at its discretion, a lower number of reserve days is sufficient.
- The Village Board monitors the Village's financial statements to ensure that the minimum requirements for maintaining the Village's AAA bond rating are met.
- Based on the results of a 2009 independent evaluation of the Village's organizational structure, the Village implemented expenditure reducing measures by reducing/combining staffing levels, outsourcing, and deferring major capital spending. Many of these measures remain in place today.
- The Village Board regularly discusses finding new revenue sources for long term sustainability as well as revenue sources (such as grants) to fund specific projects. Effective January 1, 2021, the Village established a 1.0% local (home-rule) sales tax to provide resources to assist in achieving its goals.
- The Village worked extensively with a consultant to develop a comprehensive park and recreation master plan, which is a critical element in obtaining many park improvements grants. The original Comprehensive Park & Recreation Master Plan, which highlighted the recreational needs of the community and identified potential improvements to parks, was approved by the Village Board on June 10, 2013 and was updated in 2018. Multiple park projects have been completed or initiated as a result of this document.
- The Finance and Administration Committee of the Village meets monthly and monitors multi-year trends in the Village's top revenue sources; discusses the effects of new and pending legislative changes; and reviews Village financial policies and contracts to determine changes in revenue assumptions or actions that should be taken to preserve financial stability. The Village Board takes formal action on these recommendations when necessary.
- The Village Board annually evaluates fees and charges, monitors available reserves, and continues to demonstrate transparency and excellence through annual submissions to GFOA's financial award programs such as the Certificate of Achievement for Excellence in Financial Reporting Program and Distinguished Budget Presentation Award Program.

2. Commitment to Technology Advancements: Provide the financial resources to develop a virtual Village Hall, paperless Board meetings and information services.

website

- Since 2009, the Village has maintained a Village website to provide information and transparency to its residents and businesses. Among the information contained on the site is a calendar of events, news and announcements, information on each department of the Village, meeting notices, minutes and agenda packets, bill listings, the municipal code, and online bill payment. The website underwent a total redesign between 2019-2020.
- In addition to the website, in FY 2014-15 the Village developed a mobile phone app which provides additional information on Village businesses and provides live feeds from the website. Each year the Village continues to host the app.
- The Village previously supplied laptops to the Village Board members for use at Village board meetings to alleviate the need for paper meeting packets, however this has been temporarily suspended until the Village Board has a permanent location, which will be in the Community Resource Center.
- In FY 2017-18, the Village replaced its PEG channel equipment to resume providing a public access channel to the Village.

NIXLE

- In FY 2018-19, the Village enhanced communications by allowing residents and other interested individuals to sign up for alerts of Village news through email or text message.
- In FY 2019-20, the Village moved to cloud-based servers and a perpetual backup system. That same year, as a response to the COVID-19 pandemic, the Village purchased laptops to enable the Village's administrative staff to work from home to ensure employee safety while keeping essential Village services running without interruption.
- In FY 2020-21 into FY 2021-22, the Village has been planning for the deployment of body cameras in the police department; funding is included in the FY 2021-22 budget.

3. Public Involvement in Department Services: Maintain current high level of services in all operating departments based on Community needs.

- The Village involves the public in the budgeting process via the Community Needs Survey. The Village sends out the survey every 2-3 years to 1,000 randomly selected residents. Village staff reviews and summarizes the results of the 60-question survey about each of the Village's departments and presents the information to the Village Board. The Board and Village Administrator discuss the concerns of the community and incorporate these into the Village's goals, which become the starting point for planning the following year's budget.

- The Village conducts outreach activities to residents and businesses, such as attendance at local homeowner's association meetings and Chamber of Commerce events. The Village also participates in an annual business expo and hosts a senior citizen bingo event. These outreach activities allow staff and elected officials the opportunity to connect with residents and business owners to learn about their concerns and to suggest improvements to Village policies.
- In FY 2019-20, the Village used Polco on a trial basis, an online portal to be used to conduct surveys and evaluate responses based on the respondent's location and other demographics. Due to low usage, the Village discontinued this service.

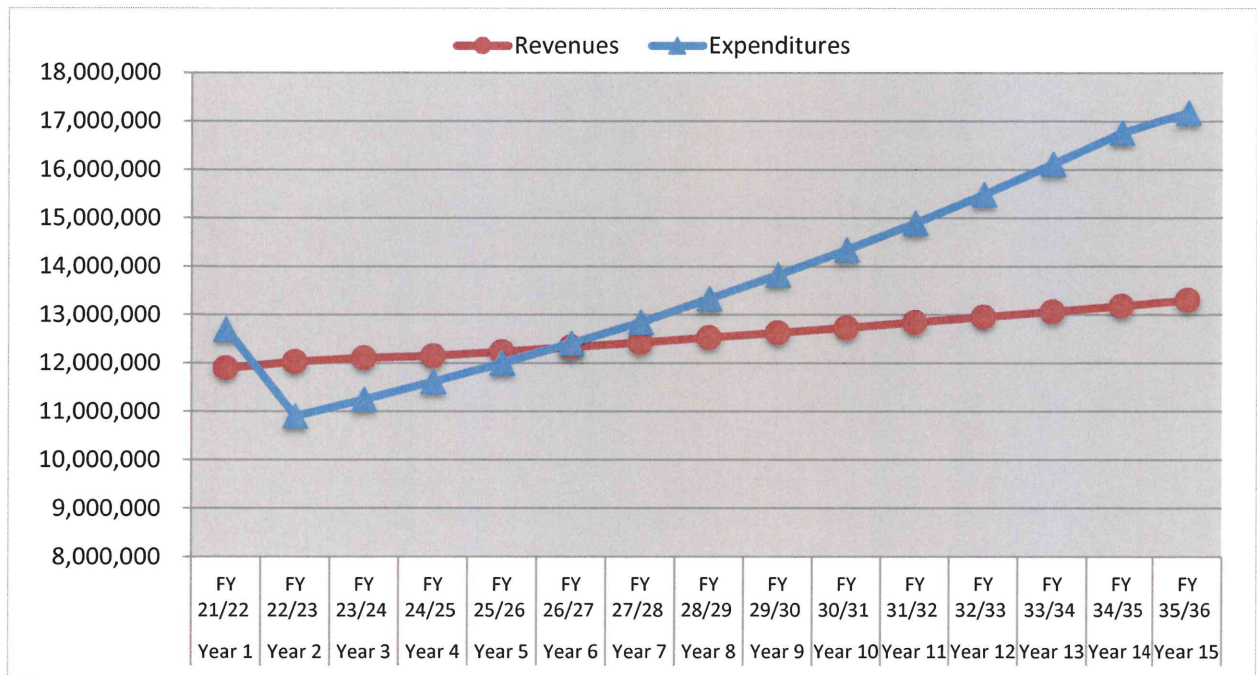
4. Analyze and Fund Infrastructure Needs: Determine the future capital/infrastructure needs of the Village and determine the best mechanism to fund those needs.

- The Village retains an engineering firm to advise on infrastructure projects and uses Village staff to make visual assessments of roadways and other infrastructure. In FY 2021-22, the Village budgeted for two studies: a water capital improvement plan/risk and resilience study, and a water rate study to better determine the condition of our infrastructure and the cost of improvements that will need to be done in the future. The water rate study will assist in determining if the Village is appropriately charging for those needs. The results of these studies will be used to determine future spending of the American Rescue Plan Act funds that were approved by President Biden shortly before the budget was adopted, which may be spent on water infrastructure.
- The Village has retained a consulting firm to assist in determining the best funding mechanism for a stormwater project that is needed in the Executive Drive area of town. Based on a prior study conducted, the cost of the project is too high for the affected property owners to bear using a Special Service Area, so the Village is investigating alternatives such as Tax Increment Financing (TIF). The Village is in the process of determining possible TIF district boundaries and economic impact.

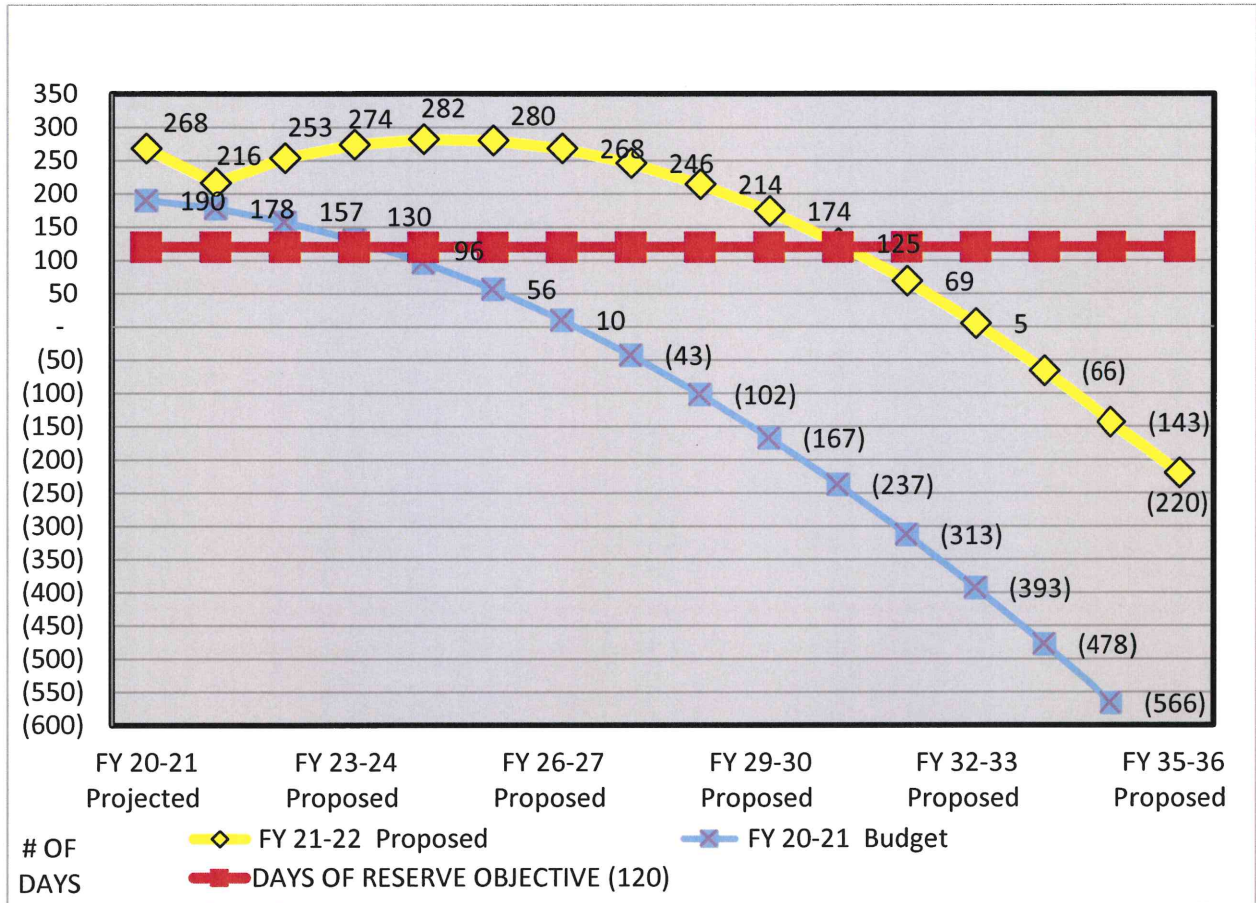
GENERAL FUND REVENUES & EXPENDITURES PROJECTED NEXT 15 YEARS

As part of the annual budget process, staff presents the Village Board with the General Fund's five and 15-year outlook. The 15-year outlook is a broad depiction of the future financial state of the General Fund based on currently known facts and assumptions, provided so that the Board can see what future changes will be needed or what future projects may be feasible.

The following graph depicts the Village's 15-year outlook. As common with many organizations, expenditures are growing at a faster rate than revenues. On average the Village assumes revenue growth of 1.0%; although FY 2020-21 revenues were budgeted conservatively low due to the COVID-19 pandemic, future budgets assume revenues will resume normal levels. Operating expenditures are expected to grow at a rate of about 3.0% annually, almost no capital expenditures are included in future years; and transfers to other funds are expected to remain flat.

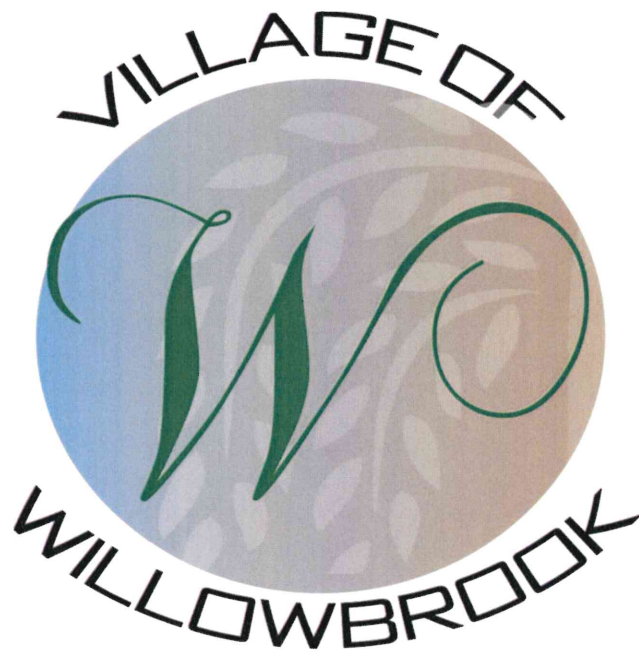


GENERAL FUND NUMBER OF DAYS OPERATING EXPENSE NEXT 15 YEARS



The graph above depicts the projected future state of reserves in the General Fund, showing the current budget versus the prior year's budgetary outlook. The measure is the number of days of operating expenditures in fund balance. The Village's policy is to maintain 120 days of operating expenditures in reserves (red line). The prior FY 2020-21 budget (blue line) predicted dire results with a drop below targeted reserves occurring in FY 2024-25 and heading swiftly into a negative position. Based on changes implemented by the Village Board during FY 2020-21, the Village has dramatically improved its future position as reflected in the FY 2021-22 budget (yellow line). Without additional changes, FY 2031-32 will be the first year the Village dips below the benchmark. While years into the future (FY 2033-34 and following) project a negative fund balance position, the graph is meant to present a "what-if" scenario if nothing were to change. As changes occur and additional revenues are realized, or expenditures are capped, the assumptions will be updated to reflect them.

FINANCIAL AND BUDGETARY POLICIES



SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Accounting Entity and Basis of Presentation

The accounting policies of the Village of Willowbrook, Illinois, conform to generally accepted accounting principles of the United States of America as applicable to government units. The following is a summary of the more significant accounting policies and information on the reporting entity.

A. Financial Reporting Entity and Services

The Village is a municipal corporation governed by an elected board which consists of the mayor and six Trustees. The Village also has a blended component unit, the Police Pension Employees Retirement System, which is governed by its own five-member board and is reported as a pension trust fund.

The Village provides the following services to its residents and businesses: public safety, highways and streets maintenance, engineering, building, and zoning, water distribution and administrative services.

B. Basis of Presentation – Fund Accounting

The Village uses funds to report on its financial position and changes in its financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a set of self-balancing accounts that is comprised of assets, liabilities, fund balance/net position, revenues and expenditures or expenses as appropriate. Funds are classified into the following categories: governmental, proprietary, and fiduciary.

Government resources are allocated to and are accounted for in individual funds based on the purpose for which they are to be spent and how spending activities are controlled. The budget document includes fund balance or working cash and revenue projections, and approved expenditure appropriations by line item.

Fund Balance, which is described throughout the document, is defined as the assets of a fund less liabilities as determined at the end of each fiscal year. Restrictions of fund balance and non-spendable fund balance are deducted to result in unrestricted fund balance.

2. Governmental Funds

Governmental funds are used to account for all or most of the Village's general activities and include the General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds.

A. **General Fund:** The General Fund, a major fund, is the general operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund.

B. **Special Revenue Funds:** Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are legally restricted to expenditures for specified purposes. The Village has two special revenue funds that are budgeted for: the Motor Fuel Tax Fund and the Route 83/Plainfield Road Business District Tax Fund.

C. **Debt Service Funds:** Debt service funds are used to account for the accumulation of resources for, and the repayment of, general long-term debt principal, interest, and related costs. The Village has one debt service fund that is budgeted for, the Debt Service Fund, which pays the principal and interest payments on the Series 2015 General Obligation Alternate Revenue Source Bonds.

D. **Capital Projects Funds:** Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, special assessment funds, and trust funds). In addition, capital project funds are used when a capital acquisition is financed by several funds or over several accounting periods. The Village has two capital projects funds: the Capital Projects Fund and the Land Acquisition, Facility Expansion and Renovation Fund.

3. Proprietary Funds

Proprietary funds are used to account for activities like those found in the private sector and consist of Enterprise Funds and Internal Service Funds.

A. **Enterprise Funds:** Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing the goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Water Fund, a major fund, is the Village's only enterprise fund and consists of the Water Operating and Water Capital Improvements sub-funds. The Water Fund is budgeted for annually.

B. **Internal Service Funds:** Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or

agencies of the Village, or to other governments on a cost-reimbursement basis. The Village does not have any internal service funds.

4. Fiduciary Funds

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments or on behalf of other funds within the Village. The Village's fiduciary funds consist of a pension trust fund and a custodial fund.

A. Pension Trust Funds: Pension trust funds are used to account for assets held by the Village under the terms of a formal trust agreement and are accounted for in essentially the same manner as proprietary funds. The Police Pension Fund is the only trust fund within the Village, and it is not budgeted for within the Village's annual operating budget. The Police Pension Board does pass an annual budget for the fund in a separate document.

B. Custodial Funds: Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds. The Special Service Area #1 Fund is 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.

6. Basis of Accounting

Basis of accounting refers to when the revenues and expenditures/expenses are recognized in the accounts and reported in the annual audit. Governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, generally 60 days, except for certain revenues collected and remitted by the state (e.g., sales and telecommunications taxes), which use a 90-day period. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as expenditures when due.

Those revenues susceptible to accrual are property taxes, franchise taxes, utility taxes, interest revenue and charges for services. Sales tax, income tax and telecommunication tax owed to the state at year end on behalf of the Village are also recognized as revenue. Locally adjudicated fines and permit revenues are not susceptible to accrual because generally they are not "measurable" until received in cash.

All proprietary funds and pension trust funds are accounted for using the accrual basis of accounting, except for budgeting purposes. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred. Unbilled water utility receivables are recorded at fiscal year-end in the water fund. However, the Water Fund budget includes capital improvements and equipment as expenses. For accounting purposes, capital improvements more than \$10,000 are capitalized as fixed assets on the balance sheet and are not expensed.

VILLAGE OF WILLOWBROOK

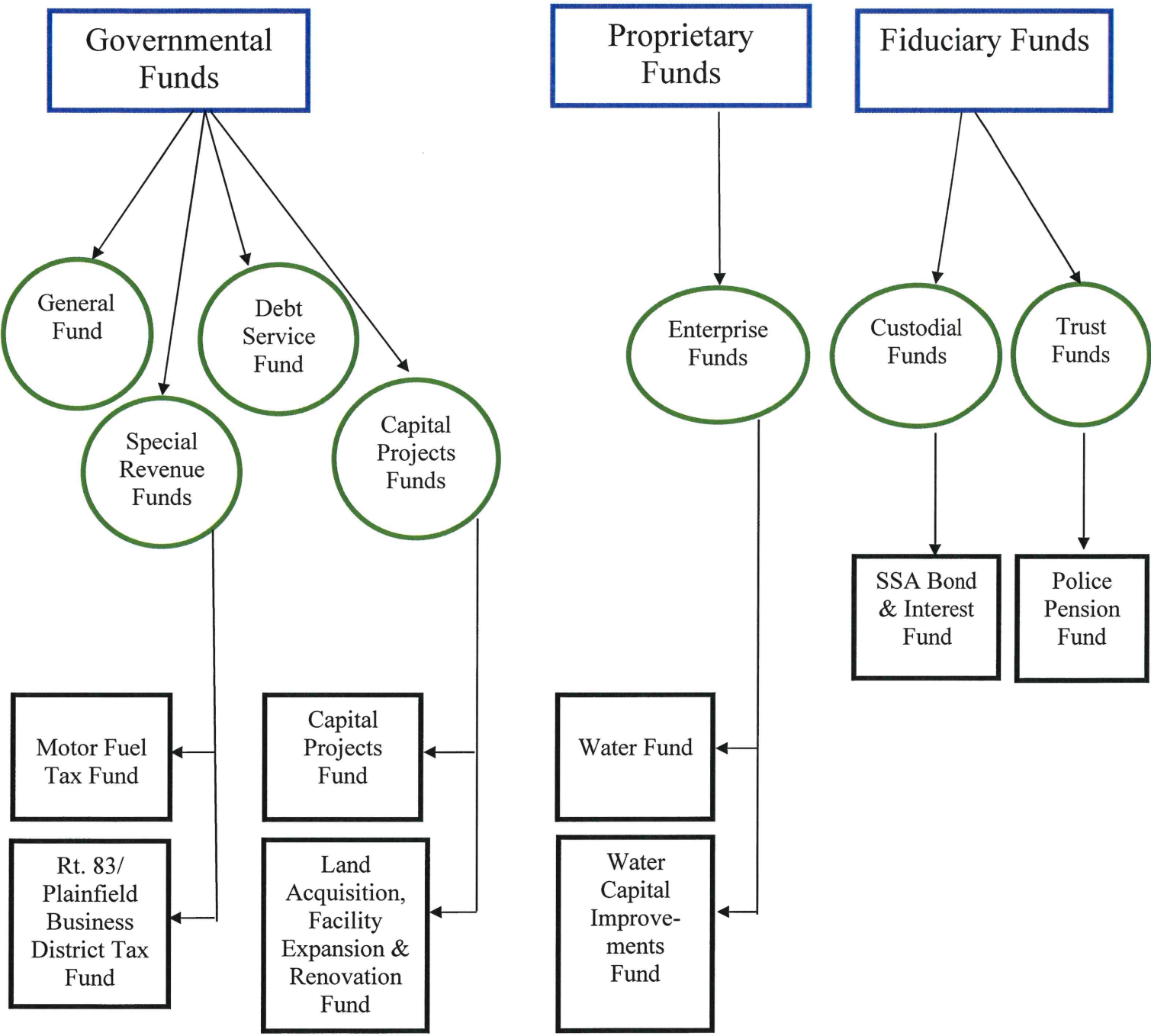
MATRIX OF VILLAGE FUNDS AND DEPARTMENTS

The matrix below illustrates the connection between the functional departments of the Village and the fund structure of the Village.

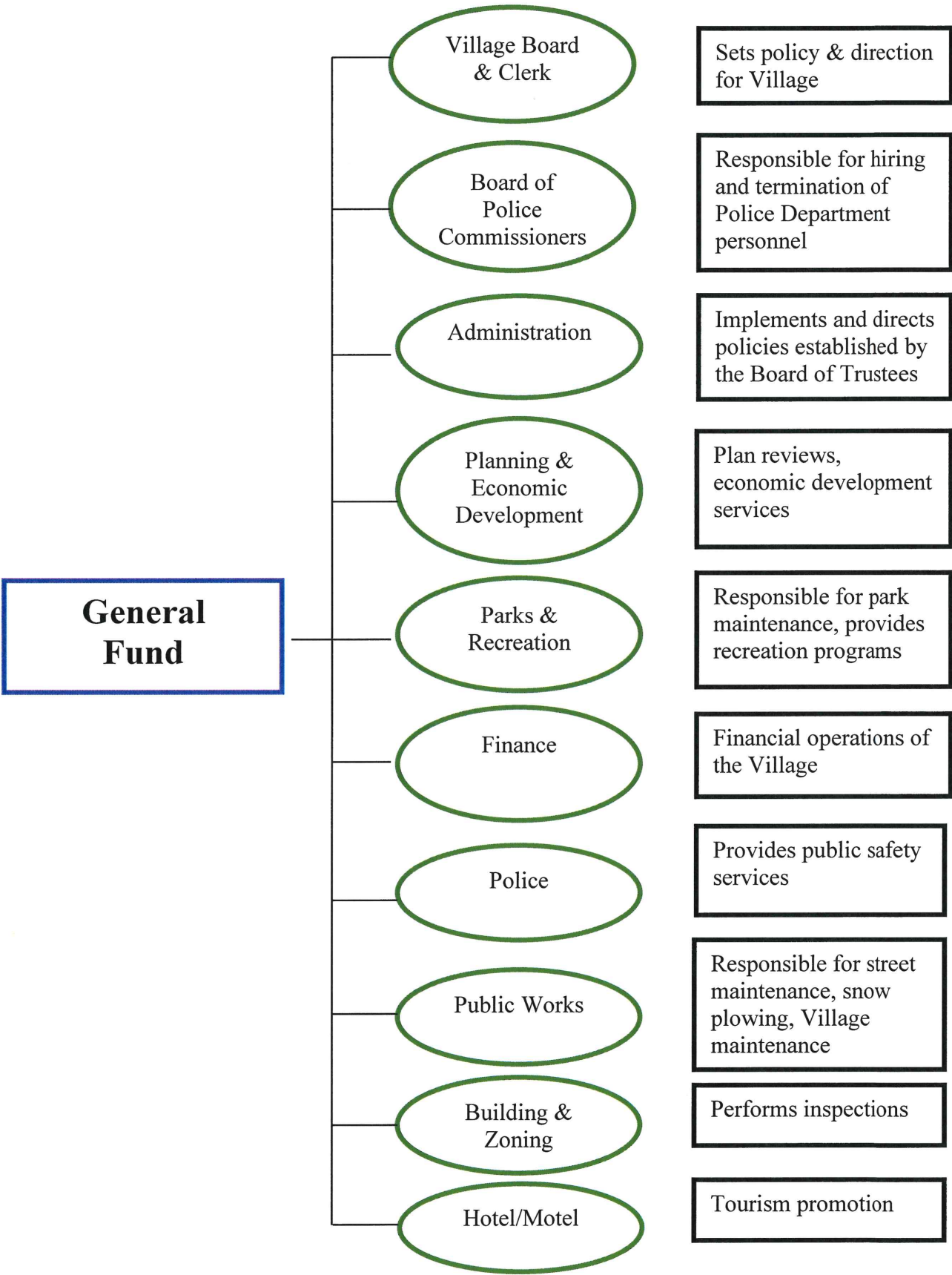
| Village Departments | Village Funds | | | | | | | | | |
|-------------------------------|---------------|---------------------|---|-----------------------|--|-------------------|------------|-----------------------------|---------------------|------------|
| | General Fund | Motor Fuel Tax Fund | Rt. 83/ Plainfield Business District Tax Fund | Capital Projects Fund | Land Acquisition, Facility Expansion and Renovation Fund | Debt Service Fund | Water Fund | Water Capital Improve. Fund | Police Pension Fund | SSA#1 Fund |
| Village Board & Clerk | | | | | | | | | | |
| Board of Police Commissioners | | | | | | | | | | |
| Administration | | | | | | | | | | |
| Planning & Economic Dev. | | | | | | | | | | |
| Parks & Recreation | | | | | | | | | | |
| Finance | | | | | | | | | | |
| Police | | | | | | | | | | |
| Public Works * | | | | | | | | | | |
| Building & Zoning | | | | | | | | | | |
| Hotel/Motel | | | | | | | | | | |
| Water Department* | | | | | | | | | | |

* From a staffing perspective, the same employees work in the Public Works Department and in the Water Department.

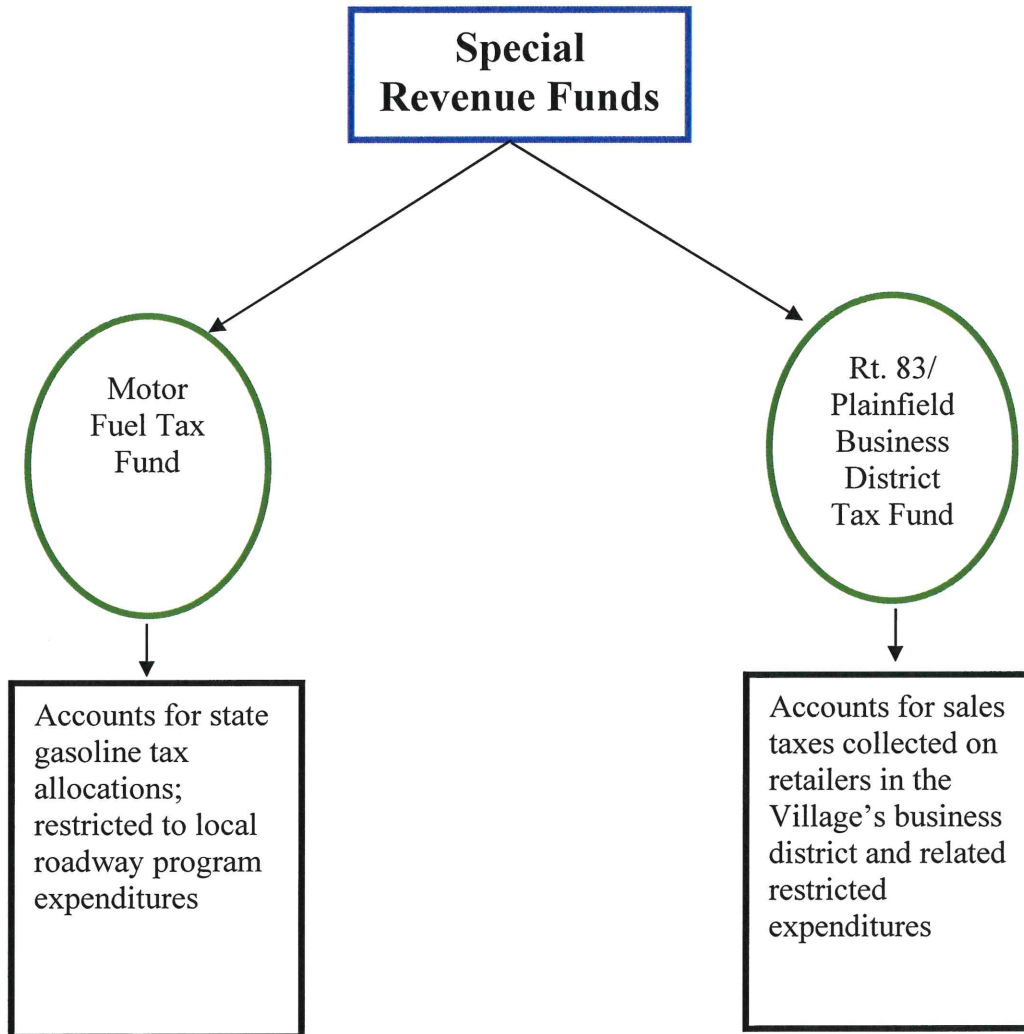
Fund Structure – All Funds



General Fund Departments



Special Revenue Funds



Other Funds

Capital Projects Fund

Accounts for the resources to be used for the acquisition or construction of facilities

Debt Service Fund

Accounts for the resources to be used for the payment of principal and interest on bonds issued for capital improvements (Series 2015)

Police Pension Fund

Accounts for pension costs for the Village's Police Department

Water Capital Improvements Fund

Accounts for the resources to be used for the acquisition or construction of major capital facilities for the water system

Water Operating Fund

Revenues and costs to provide water to residential and commercial customers

SSA #1 Bond Fund

Accounts for the resources to be used for the payment of principal and interest of SSA bonds issued for the Town Center development

Land Acquisition, Facility Exp. & Renovation Fund

Accounts for resources to be used for the acquisition of land and the renovation or construction of facilities

BUDGETARY POLICIES AND SCHEDULE

I. Significant Budgetary Policies

- A. The operating budget is essentially prepared on the cash basis of accounting, which is not consistent with generally accepted accounting principles (GAAP). The more significant differences are noted below:
 - a. In accordance with GAAP, the Village records changes in market value for the applicable Village investments on its financial statements. However, changes in market values are not included in the Village's operating budget.
 - b. Principal payments on long term debt of enterprise funds are included in the operating budget, whereas principal paid is shown as a reduction of debt payable on the enterprise fund's financial statements.
 - c. Capital outlay expense in enterprise funds is included in the operating budget, whereas purchases of items such as land, buildings, equipment, etc. are included in the capital assets on the enterprise fund's balance sheet.
 - d. Depreciation expense is reported on the enterprise funds' financial statements but is not budgeted.
- B. 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 budget. The Village has an April 30 fiscal year end.
- C. The General Fund balance reserve is targeted to be 120 days or 33% of operating expenditures. As described in the transmittal letter and Organizational Goals, Strategic Plan and Long-Term Financial Overview, this benchmark serves as a key measure of the financial performance of the General Fund, and during the budget preparation process this number is continually updated and reported to the Board. Typically, non-critical General Fund expenditures will be deferred if their inclusion will cause the reserve days to fall below 120. While these items are in keeping with the Village's long-term goals, they are termed "discretionary items" and are presented individually to the Board to discuss and determine if they will be added to the budget.
- D. The Special Revenue Funds are targeted to be at a level consistent with future expenditure expectations. The Motor Fuel Tax Fund's fund balance is used to determine the amount of the next year's road program. The Route 83/Plainfield Road Business District Tax Fund does not have a specified minimum, however, as all the fund's receipts are restricted to further development in the Business District. Expenditures must coincide with the underlying economic development incentive agreements.
- E. Expenditures may not legally exceed the appropriated amounts at the fund level. Transfers between budgeted line items are not made. Purchases greater than

\$10,000 are approved by the Village Board. The Village Board of Trustees can approve additional appropriations throughout the year.

II. Budget Preparation Policies

- A. Produce an annual budget that is within the Village's ability to pay. Annually, the Village will produce a balanced General Fund budget. *A balanced budget is defined as "revenues reported in the fiscal year will be equal to or greater than total expenditures in the fiscal year."* In the case of an unforeseen event, the use of fund balance reserves may be utilized to maintain existing service levels. A plan to replenish reserves will be developed and implemented within the year following the planned drawdown of reserves. The fiscal year 2021-22 General Fund budget utilizes a planned drawdown of reserves to fund certain initiatives.
- B. Encourage Intergovernmental Cooperation – The Village has significantly improved services to the community and controlled costs by cooperating with other governmental agencies including the Burr Ridge Park District, DuPage Water Commission, Intergovernmental Personnel Benefit Cooperative (IPBC), Intergovernmental Risk Management Agency (IRMA), DUCOMM, FIAT and DUMEG. Additional initiatives continue to be explored.
- C. Prepare a budget that provides meaningful and understandable information to interested citizens as well as the Village Board and staff. The Village has been the recipient of the Government Finance Officers' Association (GFOA) Distinguished Budget Presentation Award each year beginning May 1, 2002 through May 1, 2020.

III. Budget Procedures - The Village Board of Trustees and Village staff follow these procedures in establishing the budgetary data contained herein:

A. Current and Long-Range Plans

- Throughout the year, factors that impact future budgets are captured and analyzed in spreadsheets, such as future salary increases (as specified in union contracts and pay plans), health insurance and other benefits, pension payments, water purchase costs, scheduled debt service payments, infrastructure condition and capital needs.
- The Village's capital needs for each of the next five years are specifically outlined in the Village's Capital Improvement Plan, which is updated annually and approved by the Village Board as part of the budget process and included later in this document.
- Other spreadsheets and databases which feed into the Capital Improvement Plan are maintained, such as the street inventory and capital asset inventories. The age and condition of capital assets are assessed using these

tools, which determine annually, and for subsequent years, which assets will need to be repaired or replaced.

- These long-range capital and operating costs are included in the annual operating budget, which presents actual revenues and expenditures for the past year, budgeted amounts and estimated actual amounts for the current fiscal year, and projections of the revenues and expenditures for the next 15 years. Graphs projecting ending fund balance for the General Fund for the next five years and next 15 years are compiled for the governing board from this data; however, the line item data for those future years (although utilized by staff) is not printed in the final budget document.
- Summaries by fund including actual amounts for the past year, budgeted amounts and estimated actual amounts for the current fiscal year, and projections of the revenues and expenditures for the next five years are compiled for the governing board and included in the budget document.

B. Goal Setting Workshop – early fall

- The Village Administrator conducts a session with the Village Board to discuss the results of the Community Needs Survey, which is collected and summarized by the Village staff in the early fall. This typically occurs in years when the Community Needs Survey is conducted. This budget cycle was an “off-year” for the survey and was not utilized in the formation of the budget.
- In years when the Community Needs Survey is not done, a formal goal setting session is not done, however, informal initiatives requested by the Board are reviewed throughout the year and discussed in the senior staff workshop.

C. Senior Staff Workshop – November/December

- The Village Administrator conducts a session with the senior staff to review current initiatives and identify new initiatives for the next budget year.
- A strategy for the upcoming budget year is developed to provide department heads with guidelines for preparing their budget requests.

D. Departmental Budget Preparation – December/January

- Between December and January, department heads prepare individual budgets for their departments. The Director of Finance incorporates all departmental budget requests into a preliminary draft budget document.
- A budget session is held on a staff level whereby department heads present requests to the Village Administrator and the Director of Finance.

Direction is given by the Village Administrator on amounts to be cut prior to Committee review and the Village Board workshop. It is generally left to the department head's discretion on what projects or line items will be reduced.

E. Committee Reviews - February

- The Director of Finance prepares a presentation to the Village Board committees who review the overall goals and priorities for the entire Village and respective departmental budgets, typically as a joint committee presentation. An overview of the draft budget and upcoming priorities are presented along with a presentation from each department of their proposed budget.
- Revenue assumptions are presented, and feedback is solicited on changes to be made. The committees are also apprised of statutorily mandated amounts such as pension contributions, and reminded of fixed costs to be included, such as debt payments.
- The draft budget is revised as directed and a presentation is prepared for the budget workshop.

F. Village Board Budget Workshops - March/April

- Changes made to the draft budget since the committee presentation are reviewed, and a presentation is made on the discretionary items and what their effect would be on the Village's financial position. The Village Board provides input into what, if any, discretionary items should be added to the final budget. A second workshop may be held to review any changes made from the prior workshop before final adoption in the month of April.
- The draft budget is made available for public inspection for at least 10 days prior to the passage of the budget. A public hearing notice is published announcing the date and time of the hearing to obtain any comments from residents. The public hearing for the appropriation ordinance is held in accordance with statutory requirements.

G. Final Budget Adoption - April

- The final budget is prepared by the Director of Finance and presented to the Board for final approval by April 30.
- In accordance with Illinois Compiled Statutes, information on staff salaries and benefits is prepared and made available for inspection one week before budget adoption for those employees in IMRF earning greater than \$150,000 (salary and benefits), and one week after the budget is adopted for all other employees.

- The Police Pension Board approves the operating budget of the Police Pension Fund at their quarterly April meeting.
- The appropriation ordinance is required to be passed within the first quarter after the start of the Village's fiscal year. The Village typically doubles the operating budget amounts to form the appropriated amounts and includes the Police Pension Fund in the appropriation. This constitutes the legal level of spending authority. The appropriation ordinance is passed in the month of June.

H. Budget Amendment Process

- Historically, the Village does not make budget amendments as the operating budget is a management tool and does not represent the Village's legal spending authority. However, amendments to the Village's appropriation are possible, although rare, and require an ordinance and Village Board approval.
- In FY 2016-17, the Village amended the appropriation ordinance to establish an appropriation amount for the newly created Route 83/Plainfield Road Business District Tax Fund, which did not exist when the appropriation was first adopted. A public hearing was held on the supplemental appropriation, and the supplemental appropriation ordinance, along with the revised certificate of estimated revenues, was passed on March 13, 2017. No amendments have been made for subsequent budgets.

SCHEDULE

| Event | Date |
|---|---------------------------|
| Goal Setting Workshop | N/A |
| Community Needs Survey | N/A |
| Senior Staff Workshop Review current fiscal year initiatives and assess progress Identify initiatives that will carry over to next fiscal year Identify any new initiatives/eliminate if needed Present budget workbook (including increase guidelines) to staff | December 11, 2020 |
| Department Budget Proposals Due | January 8, 2021 |
| Departmental Budget Review by Finance & Village Admin | w/o January 11 & 18, 2021 |
| Final Staff Budget Meeting and Adjustments | January 25, 2021 |
| Presentation to Committees | February 15, 2021 |
| Public Hearing on Appropriation Ordinance | March 15, 2021 |
| Board Budget Workshop I | March 15, 2021 |
| Board Budget Workshop II (if needed) | April 12, 2021 (BoT) |
| Final Approval of Budget | April 26, 2021 (BoT) |
| Adopt Appropriation Ordinance | By July 1, 2021 |

FUND/FINANCIAL POLICIES

A. General Fund

The General Fund balance is currently targeted to be maintained at 33% or 120 days of estimated operating expenditures. The reserve was created to provide the capacity to offset unexpected downturns in General Fund revenues, provide sufficient daily cash flow, offset unexpected General Fund expenditure increases and to supplement the budget during times of economic distress. If the reserved 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.

Excesses of targeted fund balance may be transferred out of the General Fund to other funds to fund future capital projects, fund shortfalls in other funds due to temporarily unstable revenue streams or unexpected expenditures or to pay principal and interest on long term debt in lieu of levying property taxes to pay debt service.

The General Fund's ending reserve balance is projected to be 216 days.

B. Water Fund

This is an enterprise fund and as such is expected to be self-sufficient. Rates should be maintained at sufficient levels to meet the costs of water programs, fund depreciation, and build reserves for future capital needs. Water rates for Village consumers are reviewed on an annual basis. The cash and investment balance should be maintained at a minimum level (25%-35%) of the previous year's expenses, and the reserve days should be a minimum of 90 days. If the balances fall below the minimum, rates will be adjusted to gradually return to the minimum within two to three years. If the balances exceed the maximum, the overage will be used to keep future rate increases lower or fund capital projects for the water system, which is being accomplished through annual transfers to the Water Capital Improvements Fund.

The Water Fund's ending reserve balance is projected to be 153 days.

C. Motor Fuel Tax Fund

The expenditures intended for motor fuel tax revenues must not exceed the amount of funds available from the State of Illinois Motor Fuel Tax Fund. These revenues should be used only for street improvements and repair, as allowed by the State of Illinois law.

D. Capital Projects Fund

The expenditures in this fund are to be used for retiring debt service and for capital expenditures. One-time revenues should be placed in this fund.

E. Debt Service Fund

The expenditures in this fund are to be used for retiring debt service on the General Obligation Alternate Revenue Source Bonds, Series 2015. Instead of property taxes being levied, other Village revenues are utilized to make the principal and interest payments and are transferred into this fund.

F. Land Acquisition, Facility Expansion & Renovation Fund

The Village has transferred funds generated from prior General Fund surpluses to this fund for future land acquisition and other major capital endeavors. Certain funds deposited here are unrestricted and could be transferred back to the General Fund to cover shortfalls in subsequent years. In addition, a portion of the bond proceeds from the Village's bonds issued in April 2015 were deposited here to fund renovations to the Village's Police Station. One-time grants are also deposited in this fund. In FY 2021-22, two grants plus a transfer from the General Fund are budgeted to complete planned capital projects.

G. Water Capital Improvement Fund

The expenses intended for this fund are for major water system improvements such as water main replacements and water tower painting. One-time revenues should be placed in this fund. Under the Village's long-range capital improvement plan, this fund will receive an annual transfer from the Water Fund (as funds permit) to accumulate enough resources to fund such improvements. In addition, in April 2015 a portion of the Series 2015 bonds was deposited here to fund the first of three water tank painting projects.

H. Route 83/Plainfield Road Business District Tax Fund

The Village established this business district, the first one of the Village, in FY 2016-17. The 1.0% additional sales tax that is generated by retailers located within the boundaries of the Village's business district are deposited into this fund. By state statute, the taxes collected are restricted to pay for improvements and other costs that benefit the properties within the district's boundaries. The business district may exist for a period of no more than 23 years.

The projected ending fund balances on April 30, 2022, within the FY 2021-22 budget comply with the financial policies noted above for all funds. The budget also complies with the intended revenue sources and expenditures of each fund.

DEBT SERVICE POLICY AND LONG-TERM DEBT SUMMARY

Decisions regarding the use of debt are based on several factors including, but not limited to, the long-term needs of the Village and the number of resources available to repay the debt.

DEBT ISSUANCE GUIDELINES

- A Capital Improvement Plan will be prepared and updated annually to estimate costs and provide a basis for project prioritization.
- A Five- and Fifteen-Year Long Term Financial Plan will be prepared to plan for future funding needs.
- Capital Projects financed through the issuance of bonded debt will be financed for a period not to exceed their useful life.
- Both private placement and the public sale of debt will be evaluated for the most cost-effective solution.
- Pay-as-you-go financing will be an integral part of the Village's Capital Improvements Program.
- Annual G.O. Debt should not exceed 10% of General Fund revenues (*for FY 2021-22 this is \$1,188,418*).
- Total G.O. Debt should not exceed 5% of the current Equalized Assessed Valuation (*for FY 2021-22 this is \$25,064,421*).

The Village's legal debt limit and authority to issue bonds is governed by State Statute. The Village achieved home rule status by voter referendum in April 2019. Home rule powers exempt the Village from the tax cap on property taxes; aside from not being able to issue bonds payable from ad valorem property taxes maturing more than 40 years from the time of issuance, home rule units do not adhere to any statutory debt limit.

DEBT OUTSTANDING

The Village has the following debt instruments currently outstanding:

1. General Obligation Bonds (Alternate Revenue Source)

In April 2015, the Village issued \$4,930,000 in General Obligation Bonds (Alternate Revenue Source), Series 2015 for the renovation of the Village's police station; to repaint one of the Village's three water towers; and to advance refund a portion of the General Obligation Bonds (Alternate Revenue Source) Series 2008 bonds. Debt service on the 20-year bonds is paid from General Fund income tax revenues (approximately 84%) and water sales revenues (approximately 16%).

In accordance with the bond covenants, the pledged revenue must be sufficient to cover 1.25 times the annual aggregate principal and interest payments on the bonds. The actual annual coverage is around 4 times the required amount. The bonds are AAA rated.

The amount of debt outstanding as of April 30, 2021, was \$3,905,000.

2. Illinois Environmental Protection Agency (IEPA) Loan

In May 2016, the Village was awarded a low interest loan from the Illinois Environmental Protection Agency to repaint the 3-million-gallon standpipe of the Village. \$887,089 was drawn down from the approved loan amount. The loan repayments will occur over 20 years and bear interest at 1.86% and is being repaid by water sales revenues. The loan amount outstanding as of April 30, 2021, was \$730,262.

3. No Commitment Debt

The Village created Special Service Area #1 to provide for infrastructure improvements in the Town Center, which is in the Village's (expired) Tax Increment Financing District. The \$3,540,000 Special Service Area Bonds, dated December 20, 2007, are paid solely from special service area taxes levied on benefited properties. The amount of debt outstanding as of April 30, 2021, was \$1,925,000.

4. Developer Incentive Notes

As part of the establishment of the Business District, the Village agreed to rebate a portion of the 1.0% business district sales taxes collected on certain properties in the district to the developers that made significant public improvements within the district. Two such instruments were approved, subject to meeting certain criteria, however only one has been issued to date, on May 1, 2019. The note will be paid ONLY to the extent that sales taxes are generated on the property, to a maximum of \$2,000,000 or 20 years, whichever occurs first. The note balance outstanding as of April 30, 2021, was \$1,858,261.

DEBT IMPACT ON OPERATIONS

The Village's General Obligation Bonds (Alternate Revenue Source), Series 2015 is being repaid by income taxes from the General Fund and water revenues from the Water Fund (the alternate revenue sources). With the passage of the original bond ordinance, every year the DuPage County Clerk automatically prepares an annual property tax levy extension for the payment of the debt service unless an annual tax abatement ordinance is filed with the Clerk's office. Since the passage of the bonds, the Village has annually abated the tax levy as the alternate revenue sources have been sufficient to pay the debt service.

The Village currently has no intention to utilize property taxes to pay the bonds and plans to file the abatement ordinance each year for the remaining life of the bonds (2035). The annual debt service on the issue averages \$345,000. The net effect on operations is that approximately \$291,000 of annual income tax revenue (about 34% of income tax revenue) and approximately \$54,000 of annual water revenues (about 1.7% of water sales) are unavailable for other projects until the bonds mature. These revenue sources represent about 2.4% of total General Fund revenues and 1.7% of total Water Fund revenues.

Additionally, the Village was awarded a low interest loan from the Illinois Environmental Protection Agency (IEPA) to finance the second phase of the water tank project, the painting of the 3-million-gallon standpipe. The final amount drawn down, plus construction interest, was \$887,089. Repayment of the loan commenced in FY 2017-18,

with annual payments totaling \$54,448 through FY 2036-37. The repayment of this loan will come from the Water Fund and represents about 1.5% of total Water Fund revenues.

In total, current, and estimated debt service payments will consume about 2.4% of General Fund revenues until 2035 and 3.2% of Water Fund revenues until 2036.

TOTAL OUTSTANDING DEBT AND CURRENT DEBT PAYMENTS

| | Fund Paid By | Balances May 1, 2020 | Additions | Reductions | Balances April 30, 2021 | Fiscal Year Interest Paid |
|--|---|----------------------------|-----------|-------------------|-------------------------------|---------------------------------|
| \$4,930,000 General Obligation Alternate Revenue Source Bonds, Series 2015, due December 30, 2035, with interest at 2.00%-3.00% | Debt Service (Transfers from Water & General Funds) | 4,135,000 | | 230,000 | 3,905,000 | 117,050 |
| \$887,089 IEPA Loan, due July 31, 2036, with interest at 1.86% | Water | 770,564 | | 40,302 | 730,262 | 14,146 |
| Developer Note #1 (principal only) | Bus. District | 1,920,143 | | 61,882 | 1,858,261 | - |
| TOTAL | | \$ 6,825,707 | \$ | \$ 332,184 | \$ 6,493,523 | \$ 131,196 |

SCHEDULE OF FUTURE DEBT SERVICE BY ISSUE

| Fiscal Year Ending April 30, | IEPA Loan Principal | IEPA Loan Interest | GO ARS Bonds, Series 2015 Principal | GO ARS Bonds, Series 2015 Interest | Total |
|---------------------------------------|------------------------|-----------------------|--|---|---------------------|
| 2022 | \$ 41,055 | \$ 13,393 | \$ 235,000 | \$ 112,450 | \$ 401,898 |
| 2023 | 41,823 | 12,625 | 235,000 | 107,750 | 397,198 |
| 2024 | 42,604 | 11,844 | 240,000 | 103,050 | 397,498 |
| 2025 | 43,400 | 11,048 | 250,000 | 95,850 | 400,298 |
| 2026 | 44,211 | 10,237 | 255,000 | 88,350 | 397,798 |
| 2027 | 45,037 | 9,411 | 265,000 | 80,700 | 400,148 |
| 2028 | 45,879 | 8,569 | 275,000 | 72,750 | 402,198 |
| 2029 | 46,736 | 7,712 | 280,000 | 64,500 | 398,948 |
| 2030 | 47,610 | 6,838 | 290,000 | 56,100 | 400,548 |
| 2031 | 48,499 | 5,949 | 300,000 | 47,400 | 401,848 |
| 2032 | 49,406 | 5,042 | 305,000 | 38,400 | 397,848 |
| 2033 | 50,329 | 4,119 | 315,000 | 29,250 | 398,698 |
| 2034 | 51,269 | 3,179 | 325,000 | 19,800 | 399,248 |
| 2035 | 52,227 | 2,221 | 335,000 | 10,050 | 399,498 |
| 2036 | 53,203 | 1,245 | - | - | 54,448 |
| 2037 | 26,974 | 250 | - | - | 27,224 |
| Total | \$ 730,262 | \$ 113,682 | \$ 3,905,000 | \$ 926,400 | \$ 5,675,344 |

SCHEDULE OF FUTURE DEBT SERVICE BY FUND

| Fiscal Year Ending April 30, | WATER FUND | | DEBT SERVICE FUND | |
|------------------------------------|--|----------------------|--|--------------|
| | GO ARS Bonds, Series 2015 (P & I) | IEPA Loan (P & I) | GO ARS Bonds, Series 2015 (P & I) | Total |
| 2022 | \$ 20,793 | \$ 54,448 | \$ 326,657 | \$ 401,898 |
| 2023 | 20,041 | 54,448 | 322,709 | 397,198 |
| 2024 | 20,330 | 54,448 | 322,720 | 397,498 |
| 2025 | 20,489 | 54,448 | 325,361 | 400,298 |
| 2026 | 19,605 | 54,448 | 323,745 | 397,798 |
| 2027 | 20,278 | 54,448 | 325,422 | 400,148 |
| 2028 | 20,406 | 54,448 | 327,344 | 402,198 |
| 2029 | 35,434 | 54,448 | 309,066 | 398,948 |
| 2030 | 35,599 | 54,448 | 310,501 | 400,548 |
| 2031 | 35,732 | 54,448 | 311,668 | 401,848 |
| 2032 | 35,321 | 54,448 | 308,079 | 397,848 |
| 2033 | 35,409 | 54,448 | 308,841 | 398,698 |
| 2034 | 35,466 | 54,448 | 309,334 | 399,248 |
| 2035 | 35,492 | 54,448 | 309,558 | 399,498 |
| 2036 | - | 54,448 | - | 54,448 |
| 2037 | - | 27,224 | - | 27,224 |
| Total | \$ 390,395 | \$ 843,944 | \$ 4,441,005 | \$ 5,675,344 |

FUND BALANCE POLICY

1.00 Fund Balance Policy

1.01 Statement of Purpose

The purpose of this policy is to establish fund balance classifications that establish a hierarchy based on the extent to which the Village must observe constraints imposed upon use of the resources that are reported by the governmental funds. More detailed fund balance financial reporting and the increased disclosures will aid the user of the financial statements in understanding the availability of resources.

The fund balance will be composed of three primary categories: 1) Nonspendable Fund Balance, 2) Restricted Fund Balance, and 3) Unrestricted Fund Balance, with unrestricted fund balance further segregated into committed, assigned and unassigned components.

1.02 Definitions

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

Fund Balance – the difference between assets and liabilities in a governmental fund.

Nonspendable Fund Balance – the portion of a governmental fund’s fund balances that are not available to be spent, either short-term or long-term, in either form or through legal restrictions (e.g., inventories, prepaid items, land held for resale and endowments).

Restricted Fund Balance – the portion of a governmental fund’s fund balances that are subject to external enforceable legal restrictions (e.g., grantors, contributors, and property tax levies) or through enabling legislation adopted by the Village.

Unrestricted Fund Balance is made up of three components:

Committed Fund Balance – the portion of a governmental fund’s fund balances with self-imposed constraints or limitations that have been placed by the highest level of decision making.

Assigned Fund Balance – the portion of a governmental fund’s fund balances to denote an intended use of resources.

Unassigned Fund Balance – available expendable financial resources in a governmental fund that are not the object of tentative management plan (i.e. assignments). Positive amounts of unassigned fund balance can only be reported in the General Fund. Fund balance in other governmental funds is at a minimum assumed to be assigned for the purposes of the fund.

1.03 Fund Balance Philosophy

It is the Village's philosophy to support long-term financial strategies, where fiscal sustainability is its priority, while also building funds for future growth. It is essential to maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. Fund balance levels are also a crucial consideration in long-term financial planning.

1.04 Scope

This policy establishes the hierarchy of fund balance and provides for the minimum amount of fund balance each governmental fund should maintain. Credit rating agencies carefully monitor levels of fund balance and unassigned fund balance in the General Fund to evaluate the Village's continued creditworthiness.

1.05 Minimum Unrestricted Fund Balance Levels

This policy applies to the Village's governmental funds as follows:

- A. **General Fund** – The General Fund is a major fund and the general operating fund of the Village. It is used to account for administration, public safety, highways and streets, parks and recreation and all financial resources except those that are accounted for in another fund.
 - 1. Each year a portion of the spendable fund balance will be determined as follows:
 - a. **Committed** – A portion of the fund balance may be committed through formal action of the Board of Trustees through an ordinance.
 - b. **Unassigned** – The unassigned fund balance will be reviewed annually during the budget process.
- B. **Special Revenue Funds** – Special revenue funds are used to account for and report the proceeds of specific revenue sources that are legally restricted or committed to expenditure for specified purposes other than debt service or capital projects. Financing for most special revenue funds is provided by a specific tax stream (motor fuel tax and business district sales tax). Fund balances in special revenue funds are derived from taxes and are therefore legally restricted to the purpose of the fund.

1. Motor Fuel Tax Fund – This fund was established to account for revenues derived from the state gasoline tax allocation and expenditures on local roadway program expenditures. Any fund balance is restricted for highway and street maintenance.
 2. Route 83/Plainfield Road Business District Tax Fund - This fund was established to account for sales taxes collected from retailers located in the Village’s business district and expenditures on improvements and costs related to administering the business district. Any fund balance is restricted for economic development.
- C. **Debt Service Fund** – The Debt Service Fund was established to account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest on the General Obligation Alternate Revenue Source Bonds, Series 2015. The Village annually abates the property tax levy for the debt and funds the expenditure of principal and interest with other Village sources. Thus, any interest income earned or fund balance remaining in the Debt Service Fund is assigned for debt service.
- D. **Capital Projects Funds** – These funds are established to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets, excluding those types of capital related outflows financed by proprietary funds. These funds’ fund balances will be considered restricted, committed, or assigned depending on the source of the funds.

1.06 Flow Assumptions

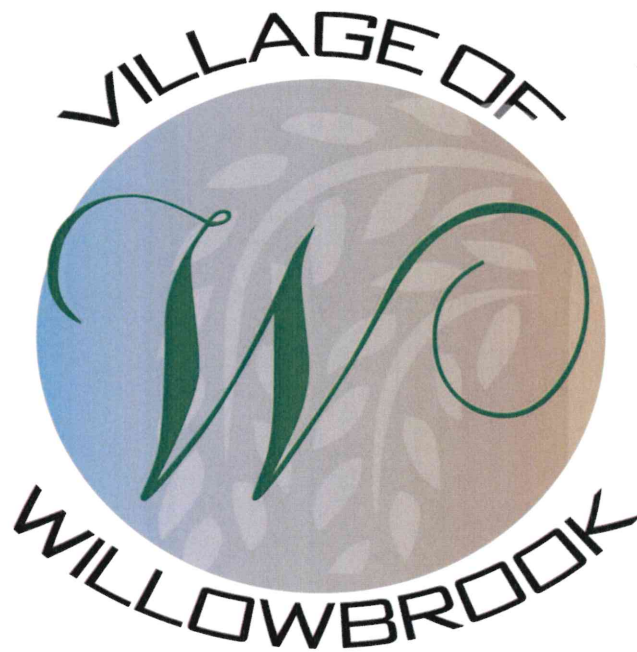
Some projects (funds) are funded by a variety of resources, including both restricted and unrestricted (committed, assigned and unassigned). When restricted funds exist, those funds are used first, then unrestricted. For unrestricted funds, committed funds are used first, then assigned, then unassigned.

1.07 Authority

- A. **Committed Fund Balance** – A self-imposed constraint on spending the fund balance must be approved by ordinance of the Board of Trustees. Any modifications or removal of the self-imposed constraint must use the same action used to commit the fund balance. Formal action to commit fund balance must occur before the end of the fiscal year (April 30). The dollar amount of the commitment can be determined after year end.
- B. **Assigned Fund Balance** – A self-imposed constraint on spending the fund balance based on the Village’s intent to use fund balance for a specific purpose. The authority may be delegated to the Village Administrator.

Approved by the Village Board on April 23, 2012; updated in 2019.

FINANCIAL SUMMARY



VILLAGE OF WILLOWBROOK
SUMMARY OF FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
PROPOSED FY 2021-22

| | General Fund | Route 83/ Plainfield Rd. Business District Tax Fund | Water Fund | Water Capital Impr Fund | Motor Fuel Tax Fund |
|---------------------------------------|-----------------|---|---------------|-------------------------------|---------------------------|
| REVENUES | | | | | |
| Taxes | \$ 2,241,249 | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | 7,224,000 | 500,000 | - | - | 303,170 |
| Licenses and Permits | 525,650 | - | - | - | - |
| Charges for Services | 97,950 | - | 3,165,000 | - | - |
| Fines and Forfeits | 757,567 | - | - | - | - |
| Investment Income | 9,000 | - | 1,200 | 960 | 900 |
| Miscellaneous | 374,111 | - | 14,000 | - | - |
| Total Revenues | 11,229,527 | 500,000 | 3,180,200 | 960 | 304,070 |
| EXPENDITURES/EXPENSES | | | | | |
| General Government | 2,563,692 | - | - | - | - |
| Public Safety | 6,657,788 | - | - | - | - |
| Highways and Streets | 1,553,775 | - | - | - | 375,000 |
| Economic Development | - | 185,866 | - | - | - |
| Health and Welfare | 38,550 | - | - | - | - |
| Culture and Recreation | 675,154 | - | - | - | - |
| Water Service | - | - | 3,133,121 | - | - |
| Capital Outlay | - | - | 219,221 | 152,125 | - |
| Debt Service | - | - | 75,241 | - | - |
| Total Expenditures/Expenses | 11,488,959 | 185,866 | 3,427,583 | 152,125 | 375,000 |
| Net Surplus (Deficit) | (259,432) | 314,134 | (247,383) | (151,165) | (70,930) |
| Other Financing Sources (Uses) | | | | | |
| Transfer to Other Funds | (1,207,634) | - | (45,918) | - | - |
| Transfer from Other Funds | 647,154 | - | - | - | - |
| Sale of Capital Assets | 7,500 | - | - | - | - |
| Total Other Financing Sources (Uses) | (552,980) | - | (45,918) | - | - |
| Estimated Fund Balance, May 1 | 7,033,342 | 2,117,654 | 4,545,035 | 1,017,767 | 838,002 |
| Estimated Fund Balance, April 30 | \$ 6,220,930 | \$ 2,431,788 | \$ 4,251,734 | \$ 866,602 | \$ 767,072 |
| Change in Fund Balance (in dollars) | \$ (812,412) | \$ 314,134 | \$ (293,301) | \$ (151,165) | \$ (70,930) |
| Change in Fund Balance (%) | -11.55% | 14.83% | -6.45% | -14.85% | -8.46% |
| | Note 1 | Note 1 | | Note 1 | |

Note 1: See the transmittal letter for a discussion of changes in major fund balances exceeding 10%.

VILLAGE OF WILLOWBROOK
SUMMARY OF FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (CON'T)
PROPOSED FY 2021-22

| | Debt Service Fund | SSA Bond Interest Fund | Land Acquisition, Facility Expansion & Renovation Fund | Capital Projects Fund | All Funds Total |
|---|-------------------------|------------------------------|--|-----------------------------|-----------------------|
| REVENUES | | | | | |
| Taxes | \$ - | \$ 320,585 | \$ - | \$ - | \$ 2,561,834 |
| Intergovernmental | - | - | - | - | 8,027,170 |
| Licenses and Permits | - | - | - | - | 525,650 |
| Charges for Services | - | - | - | - | 3,262,950 |
| Fines and Forfeits | - | - | - | - | 757,567 |
| Investment Income | - | 240 | - | - | 12,300 |
| Miscellaneous | - | - | 725,000 | - | 1,113,111 |
| Total Revenues | - | 320,825 | 725,000 | - | 16,260,582 |
| EXPENDITURES/EXPENSES | | | | | |
| General Government | - | - | - | - | 2,563,692 |
| Public Safety | - | - | - | - | 6,657,788 |
| Highways and Streets | - | - | - | - | 1,928,775 |
| Economic Development | - | - | - | - | 185,866 |
| Health and Welfare | - | - | - | - | 38,550 |
| Culture and Recreation | - | - | - | - | 675,154 |
| Water Service | - | - | - | - | 3,133,121 |
| Capital Outlay | - | - | 1,651,895 | - | 2,023,241 |
| Debt Service | 326,657 | 320,585 | - | 681 | 723,164 |
| Total Expenditures/Expenses | 326,657 | 320,585 | 1,651,895 | 681 | 17,929,351 |
| Net Surplus (Deficit) | (326,657) | 240 | (926,895) | (681) | (1,668,769) |
| Other Financing Sources (Uses) | | | | | |
| Transfer to Other Funds | - | - | - | - | (1,253,552) |
| Transfer from Other Funds | 326,657 | - | 926,895 | - | 1,900,706 |
| Sale of Capital Assets | - | - | - | - | 7,500 |
| Total Other Financing Sources (Uses) | 326,657 | - | 926,895 | - | 654,654 |
| Estimated Fund Balance, May 1 | 11 | 21,880 | 18,369 | 681 | 15,592,741 |
| Estimated Fund Balance, April 30 | \$ 11 | \$ 22,120 | \$ 18,369 | \$ - | \$ 14,578,626 |
| Change in Fund Balance (in dollars) | \$ - | \$ 240 | \$ - | \$ (681) | |
| Change in Fund Balance (%) | 0.00% | 1.10% | 0.00% | -100.00% | Note 1 |

VILLAGE OF WILLOWBROOK
SUMMARY OF FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
MAJOR/NON-MAJOR FUNDS

| | MAJOR FUND General Fund | | | MAJOR FUND Rt. 83/Plainfield Business District Tax Fund | | |
|---------------------------------------|----------------------------|------------------------------|----------------------|--|------------------------------|---------------------|
| | Actual 19-20 | Estimated Actual 20-21 | Proposed 21-22 | Actual 19-20 | Estimated Actual 20-21 | Proposed 21-22 |
| REVENUES | | | | | | |
| Taxes | \$ 1,905,951 | \$ 2,225,955 | \$ 2,241,249 | \$ - | \$ - | \$ - |
| Intergovernmental | 5,388,272 | 5,886,700 | 7,224,000 | 627,684 | 548,231 | 500,000 |
| Licenses and Permits | 836,781 | 462,961 | 525,650 | - | - | - |
| Charges for Services | 124,212 | 117,685 | 97,950 | - | - | - |
| Fines and Forfeits | 840,116 | 751,027 | 757,567 | - | - | - |
| Investment Income | 88,028 | 12,594 | 9,000 | - | - | - |
| Miscellaneous | 357,987 | 778,097 | 374,111 | - | - | - |
| Total Revenues | <u>\$ 9,541,347</u> | <u>\$ 10,235,019</u> | <u>\$ 11,229,527</u> | <u>\$ 627,684</u> | <u>\$ 548,231</u> | <u>\$ 500,000</u> |
| EXPENDITURES/EXPENSES | | | | | | |
| General Government | 2,271,877 | 2,415,936 | 2,563,692 | - | - | - |
| Public Safety | 5,039,190 | 5,535,624 | 6,657,788 | - | - | - |
| Highways and Streets | 1,282,031 | 1,476,861 | 1,553,775 | - | - | - |
| Economic Development | - | - | - | 86,963 | 70,866 | 185,866 |
| Health and Welfare | 36,300 | 26,960 | 38,550 | - | - | - |
| Culture and Recreation | 381,440 | 254,108 | 675,154 | - | - | - |
| Water Service | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - |
| Principal retirement | - | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - | - |
| Total Expenditures/Expenses | <u>\$ 9,010,838</u> | <u>\$ 9,709,489</u> | <u>\$ 11,488,959</u> | <u>\$ 86,963</u> | <u>\$ 70,866</u> | <u>\$ 185,866</u> |
| Net Surplus (Deficit) | <u>\$ 530,509</u> | <u>\$ 525,530</u> | <u>\$ (259,432)</u> | <u>\$ 540,721</u> | <u>\$ 477,365</u> | <u>\$ 314,134</u> |
| Other Financing Sources (Uses) | | | | | | |
| Transfer to Other Funds (1) | (303,642) | (279,851) | (1,207,634) | - | - | - |
| Transfer from Other Funds (1) | - | 1,280,047 | 647,154 | - | - | - |
| Sale of Capital Assets | 19,372 | 5,652 | 7,500 | - | - | - |
| Total Other Financing Sources (Uses) | <u>\$ (284,270)</u> | <u>\$ 1,005,848</u> | <u>\$ (552,980)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Estimated Fund Balance, May 1 | 5,255,725 | 5,501,964 | 7,033,342 | 1,099,568 | 1,640,289 | 2,117,654 |
| Estimated Fund Balance, April 30 | <u>\$ 5,501,964</u> | <u>\$ 7,033,342</u> | <u>\$ 6,220,930</u> | <u>\$ 1,640,289</u> | <u>\$ 2,117,654</u> | <u>\$ 2,431,788</u> |

(1) The Water Fund administrative reimbursement to the General Fund is budgeted as a transfer in, but is reported in actual (audited) numbers as a reduction of expenditures.

VILLAGE OF WILLOWBROOK
SUMMARY OF FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
MAJOR/NON-MAJOR FUNDS

| | MAJOR ENTERPRISE FUND Water & Water Capital Improvements Fund | | | NON-MAJOR SPECIAL REVENUE FUNDS Motor Fuel Tax | | |
|--------------------------------------|--|------------------------------|---------------------|---|------------------------------|--------------------|
| | Actual 19-20 | Estimated Actual 20-21 | Proposed 21-22 | Actual 19-20 | Estimated Actual 20-21 | Proposed 21-22 |
| REVENUES | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | 315,141 | 584,851 | 303,170 |
| Licenses and Permits | - | - | - | - | - | - |
| Charges for Services | 3,207,203 | 3,331,931 | 3,165,000 | - | - | - |
| Fines and Forfeits | - | - | - | - | - | - |
| Investment Income | 28,992 | 3,201 | 2,160 | 8,044 | 1,176 | 900 |
| Miscellaneous | 9,600 | 7,846 | 14,000 | - | - | - |
| Total Revenues | <u>\$ 3,245,795</u> | <u>\$ 3,342,978</u> | <u>\$ 3,181,160</u> | <u>\$ 323,185</u> | <u>\$ 586,027</u> | <u>\$ 304,070</u> |
| EXPENDITURES/EXPENSES | | | | | | |
| General Government | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - |
| Highways and Streets | - | - | - | 142,737 | 260,153 | 375,000 |
| Economic Development | - | - | - | - | - | - |
| Health and Welfare | - | - | - | - | - | - |
| Culture and Recreation | - | - | - | - | - | - |
| Water Service | 3,057,522 | 2,932,537 | 3,133,121 | - | - | - |
| Capital Outlay | - | 52,299 | 371,346 | - | - | - |
| Debt Service | - | - | - | - | - | - |
| Principal retirement | - | 51,616 | 52,884 | - | - | - |
| Interest and fiscal charges | 24,380 | 23,336 | 22,357 | - | - | - |
| Total Expenditures/Expenses | <u>\$ 3,081,902</u> | <u>\$ 3,059,788</u> | <u>\$ 3,579,708</u> | <u>\$ 142,737</u> | <u>\$ 260,153</u> | <u>\$ 375,000</u> |
| Net Surplus (Deficit) | <u>\$ 163,893</u> | <u>\$ 283,190</u> | <u>\$ (398,548)</u> | <u>\$ 180,448</u> | <u>\$ 325,874</u> | <u>\$ (70,930)</u> |
| Other Financing Sources (Uses) | - | - | - | - | - | - |
| Transfer to Other Funds (1) | (47,471) | (46,695) | (45,918) | - | - | - |
| Transfer from Other Funds (1) | - | - | - | - | - | - |
| Sale of Capital Assets | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>\$ (47,471)</u> | <u>\$ (46,695)</u> | <u>\$ (45,918)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Estimated Fund Balance, May 1 | <u>5,209,885</u> | <u>5,326,307</u> | <u>5,562,802</u> | <u>331,680</u> | <u>512,128</u> | <u>838,002</u> |
| Estimated Fund Balance, April 30 | <u>\$ 5,326,307</u> | <u>\$ 5,562,802</u> | <u>\$ 5,118,336</u> | <u>\$ 512,128</u> | <u>\$ 838,002</u> | <u>\$ 767,072</u> |

VILLAGE OF WILLOWBROOK
SUMMARY OF FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
MAJOR/NON-MAJOR FUNDS

| | NON-MAJOR DEBT SERVICE FUNDS Debt Service, SSA Bond (Custodial) | | | NON-MAJOR CAPITAL PROJECT FUNDS Capital Projects, Land Acq, Fac Exp & Renov | | |
|--------------------------------------|--|------------------------------|---------------------|--|------------------------------|---------------------|
| | Actual 19-20 | Estimated Actual 20-21 | Proposed 21-22 | Actual 19-20 | Estimated Actual 20-21 | Proposed 21-22 |
| REVENUES | | | | | | |
| Taxes | \$ 325,818 | \$ 325,145 | \$ 320,585 | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | - | - | - |
| Licenses and Permits | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - |
| Fines and Forfeits | - | - | - | - | - | - |
| Investment Income | 1,259 | 150 | 240 | 13 | 1 | - |
| Miscellaneous | - | - | - | - | - | 725,000 |
| Total Revenues | <u>\$ 327,077</u> | <u>\$ 325,295</u> | <u>\$ 320,825</u> | <u>\$ 13</u> | <u>\$ 1</u> | <u>\$ 725,000</u> |
| EXPENDITURES/EXPENSES | | | | | | |
| General Government | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - |
| Highways and Streets | - | - | - | - | - | - |
| Economic Development | - | - | - | - | - | - |
| Health and Welfare | - | - | - | - | - | - |
| Culture and Recreation | - | - | - | - | - | - |
| Water Service | - | - | - | - | - | - |
| Capital Outlay | - | - | - | 6,400 | - | 1,651,895 |
| Debt Service | | | | | | |
| Principal retirement | 384,200 | 398,686 | 413,171 | - | - | - |
| Interest and fiscal charges | 264,609 | 249,785 | 234,071 | - | - | 681 |
| Total Expenditures/Expenses | <u>\$ 648,809</u> | <u>\$ 648,471</u> | <u>\$ 647,242</u> | <u>\$ 6,400</u> | <u>\$ -</u> | <u>\$ 1,652,576</u> |
| Net Surplus (Deficit) | <u>\$ (321,732)</u> | <u>\$ (323,176)</u> | <u>\$ (326,417)</u> | <u>\$ (6,387)</u> | <u>\$ 1</u> | <u>\$ (927,576)</u> |
| Other Financing Sources (Uses) | | | | | | |
| Transfer to Other Funds (1) | - | - | - | - | - | - |
| Transfer from Other Funds (1) | 326,344 | 326,546 | 326,657 | 24,769 | - | 926,895 |
| Sale of Capital Assets | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>\$ 326,344</u> | <u>\$ 326,546</u> | <u>\$ 326,657</u> | <u>\$ 24,769</u> | <u>\$ -</u> | <u>\$ 926,895</u> |
| Estimated Fund Balance, May 1 | <u>13,909</u> | <u>18,521</u> | <u>21,891</u> | <u>667</u> | <u>19,049</u> | <u>19,050</u> |
| Estimated Fund Balance, April 30 | <u>\$ 18,521</u> | <u>\$ 21,891</u> | <u>\$ 22,131</u> | <u>\$ 19,049</u> | <u>\$ 19,050</u> | <u>\$ 18,369</u> |

VILLAGE OF WILLOWBROOK
SUMMARY OF FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
MAJOR/NON-MAJOR FUNDS

| | TOTAL All Funds | | |
|---------------------------------------|----------------------|------------------------------|-----------------------|
| | Actual 19-20 | Estimated Actual 20-21 | Proposed 21-22 |
| REVENUES | | | |
| Taxes | \$ 2,231,769 | \$ 2,551,100 | \$ 2,561,834 |
| Intergovernmental | 6,331,097 | 7,019,782 | 8,027,170 |
| Licenses and Permits | 836,781 | 462,961 | 525,650 |
| Charges for Services | 3,331,415 | 3,449,616 | 3,262,950 |
| Fines and Forfeits | 840,116 | 751,027 | 757,567 |
| Investment Income | 126,336 | 17,122 | 12,300 |
| Miscellaneous | 367,587 | 785,943 | 1,113,111 |
| Total Revenues | <u>\$ 14,065,101</u> | <u>\$ 15,037,551</u> | <u>\$ 16,260,582</u> |
| EXPENDITURES/EXPENSES | | | |
| General Government | 2,271,877 | 2,415,936 | 2,563,692 |
| Public Safety | 5,039,190 | 5,535,624 | 6,657,788 |
| Highways and Streets | 1,424,768 | 1,737,014 | 1,928,775 |
| Economic Development | 86,963 | 70,866.00 | 185,866.00 |
| Health and Welfare | 36,300 | 26,960 | 38,550 |
| Culture and Recreation | 381,440 | 254,108 | 675,154 |
| Water Service | 3,057,522 | 2,932,537 | 3,133,121 |
| Capital Outlay | 6,400 | 52,299 | 2,023,241 |
| Debt Service | | | |
| Principal retirement | 384,200 | 450,302 | 466,055 |
| Interest and fiscal charges | 288,989 | 273,121 | 257,109 |
| Total Expenditures/Expenses | <u>\$ 12,977,649</u> | <u>\$ 13,748,767</u> | <u>\$ 17,929,351</u> |
| Net Surplus (Deficit) | <u>\$ 1,087,452</u> | <u>\$ 1,288,784</u> | <u>\$ (1,668,769)</u> |
| Other Financing Sources (Uses) | | | |
| Transfer to Other Funds (1) | (351,113) | (326,546) | (1,253,552) |
| Transfer from Other Funds (1) | 351,113 | 1,606,593 | 1,900,706 |
| Sale of Capital Assets | 19,372 | 5,652 | 7,500 |
| Total Other Financing Sources (Uses) | <u>\$ 19,372</u> | <u>\$ 1,285,699</u> | <u>\$ 654,654</u> |
| Estimated Fund Balance, May 1 | <u>11,911,434</u> | <u>13,018,258</u> | <u>15,592,741</u> |
| Estimated Fund Balance, April 30 | <u>\$ 13,018,258</u> | <u>\$ 15,592,741</u> | <u>\$ 14,578,626</u> |

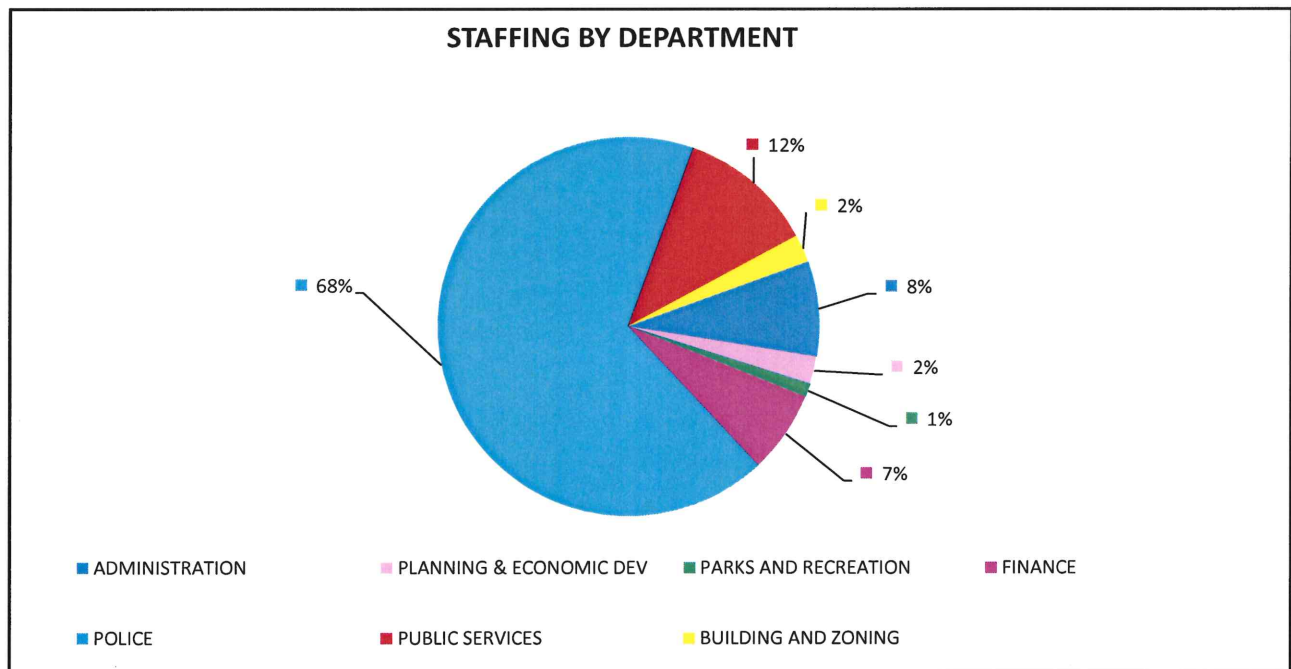
**FULL-TIME EQUIVALENT EMPLOYEES
LAST TEN YEARS**

| Function/Program | Actual 2013 | Actual 2014 | Actual 2015 | Actual 2016 | Actual 2017 | Actual 2018 | Actual 2019 | Actual 2020 | Actual 2021 | Budgeted 2022 |
|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|
| General Government | | | | | | | | | | |
| Administration | 2.5 | 2.5 | 2.5 | 2.5 | 3.0 | 3.0 | 2.5 | 3.5 | 3.0 | 3.5 |
| Finance | 2.0 | 2.0 | 2.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 |
| Community Development | | | | | | | | | | |
| Building and Zoning | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Planning & Economic Dev. | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Parks and Recreation | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 0.5 | 0.5 |
| Public Safety | | | | | | | | | | |
| Police | | | | | | | | | | |
| Officers | 20.0 | 22.0 | 23.0 | 23.0 | 23.0 | 23.0 | 23.0 | 23.0 | 26.0 | 26.0 |
| Civilians | 4.0 | 4.0 | 4.0 | 4.0 | 4.5 | 4.5 | 3.5 | 3.0 | 3.0 | 3.0 |
| Public Services | | | | | | | | | | |
| Administration | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 1.0 | 1.0 | 1.0 |
| Highways and Streets | 2.0 | 2.0 | 2.0 | 2.0 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.0 |
| Water | 2.0 | 2.0 | 2.0 | 2.0 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.0 |
| Total | 36.0 | 38.0 | 39.0 | 40.0 | 42.0 | 42.0 | 40.5 | 41.5 | 43.5 | 43.0 |

* The Administrative Intern position was added back to the FY 2021-22 budget.

** Three new police officers were hired in FY 2020-21, and have been added to the budget in FY 2021-22.

*** The Supt. of Public Works position (50/50 split) was eliminated from the FY 2021-22 budget.



**SALARIES AND BENEFITS BY DEPARTMENT
LAST FOUR YEARS**

| BUDGETED SALARIES: include full and part time employees and overtime: | | | | | | | |
|---|------------|------------|------------|------------|-----------|----------|-------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | | | |
| | Salaries | Salaries | Salaries | Salaries | \$ Change | % Change | Notes |
| GENERAL FUND | | | | | | | |
| Village Board & Clerk | 55,500 | 63,600 | 61,200 | 61,200 | - | 0.0% | |
| Board of Police Comm. | - | - | - | - | - | 0.0% | |
| Administration | 249,114 | 296,213 | 367,026 | 396,801 | 29,775 | 8.1% | 1, 2 |
| Planning & Economic Dev | 22,288 | 23,316 | 23,386 | 26,125 | 2,739 | 11.7% | 1 |
| Parks & Recreation | 43,097 | 45,569 | 35,085 | 31,790 | (3,295) | -9.4% | 3 |
| Finance | 239,863 | 243,495 | 232,642 | 262,431 | 29,789 | 12.8% | 1, 4 |
| Police | 2,686,620 | 2,615,918 | 2,829,265 | 3,493,422 | 664,157 | 23.5% | 1, 5 |
| Public Works | 256,553 | 324,275 | 220,967 | 187,539 | (33,428) | -15.1% | 6 |
| Building & Zoning | 114,453 | 132,464 | 131,400 | 134,433 | 3,033 | 2.3% | |
| | | | | | | | |
| WATER FUND | 231,146 | 296,845 | 242,933 | 191,489 | (51,444) | -21.2% | 6 |
| | | | | | | | |
| TOTAL | 3,898,634 | 4,041,695 | 4,143,904 | 4,785,230 | 641,326 | 15.5% | |

| BUDGETED BENEFITS: include health and dental insurance, pension costs and related payroll taxes: | | | | | | | |
|--|------------|------------|------------|------------|-----------|----------|---------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | | | |
| | Benefits | Benefits | Benefits | Benefits | \$ Change | % Change | Notes |
| GENERAL FUND | | | | | | | |
| Village Board & Clerk | 5,170 | 5,681 | 5,448 | 5,545 | 97 | 1.8% | |
| Board of Police Comm. | 305 | 320 | 298 | 304 | 6 | 2.0% | |
| Administration | 70,084 | 126,143 | 125,851 | 170,269 | 44,418 | 35.3% | 7 |
| Planning & Economic Dev | 14,993 | 13,473 | 14,438 | 17,400 | 2,962 | 20.5% | 7 |
| Parks & Recreation | 8,362 | 9,914 | 10,066 | 13,225 | 3,159 | 31.4% | 7 |
| Finance | 86,709 | 79,894 | 61,831 | 115,292 | 53,461 | 86.5% | 4, 7 |
| Police | 1,337,731 | 1,436,749 | 1,519,282 | 1,672,900 | 153,618 | 10.1% | 5, 7, 8 |
| Public Works | 88,841 | 100,874 | 100,364 | 100,275 | (89) | -0.1% | |
| Building & Zoning | 55,711 | 49,948 | 52,338 | 66,673 | 14,335 | 27.4% | 7 |
| | | | | | | | |
| WATER FUND | 88,263 | 99,987 | 107,268 | 103,687 | (3,581) | -3.3% | |
| | | | | | | | |
| TOTAL | 1,756,169 | 1,922,983 | 1,997,184 | 2,265,570 | 268,386 | 13.4% | |

Analysis of Changes +/- 5%:

¹ All non-union, full-time position salaries were adjusted up in accordance with the new pay plan.

² \$12,480 was added for an Administrative Intern.

³ The part time Parks program supervisor was budgeted in FY 2020-21 but the position is not going to be filled this budget year.

⁴ The former part-time receptionist position was made full-time, and now includes insurance and pension benefits.

⁵ Union police officers move up a step each year per their contract, which averages 7.0%-8.5% each year. Also, the union contract was settled with increases. In addition, three (3) new patrol positions were added to the budget.

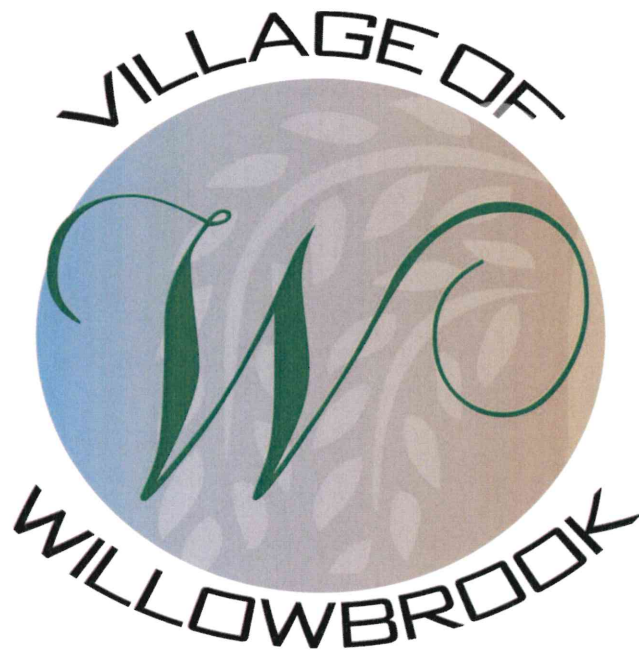
⁶ The Supt. of Public Works position (eliminated) was previously budgeted within Public Works and Water.

⁷ The IMRF pension contribution rate increased from 13.41% to 24.65% of payroll due to the prior early retirement incentive taking effect. This affects all IMRF positions.

⁸ The employer's contribution to the Police Pension Fund increased \$116,281, or 10.82%.

| | FY 2020-21 | FY 2021-22 |
|---|-------------------|-------------------|
| % of Salaries & Benefits of General Fund Expenditures | 60% | 53% |
| % of Salaries & Benefits of Water Fund Expenses | 10% | 8% |

REVENUE SUMMARY



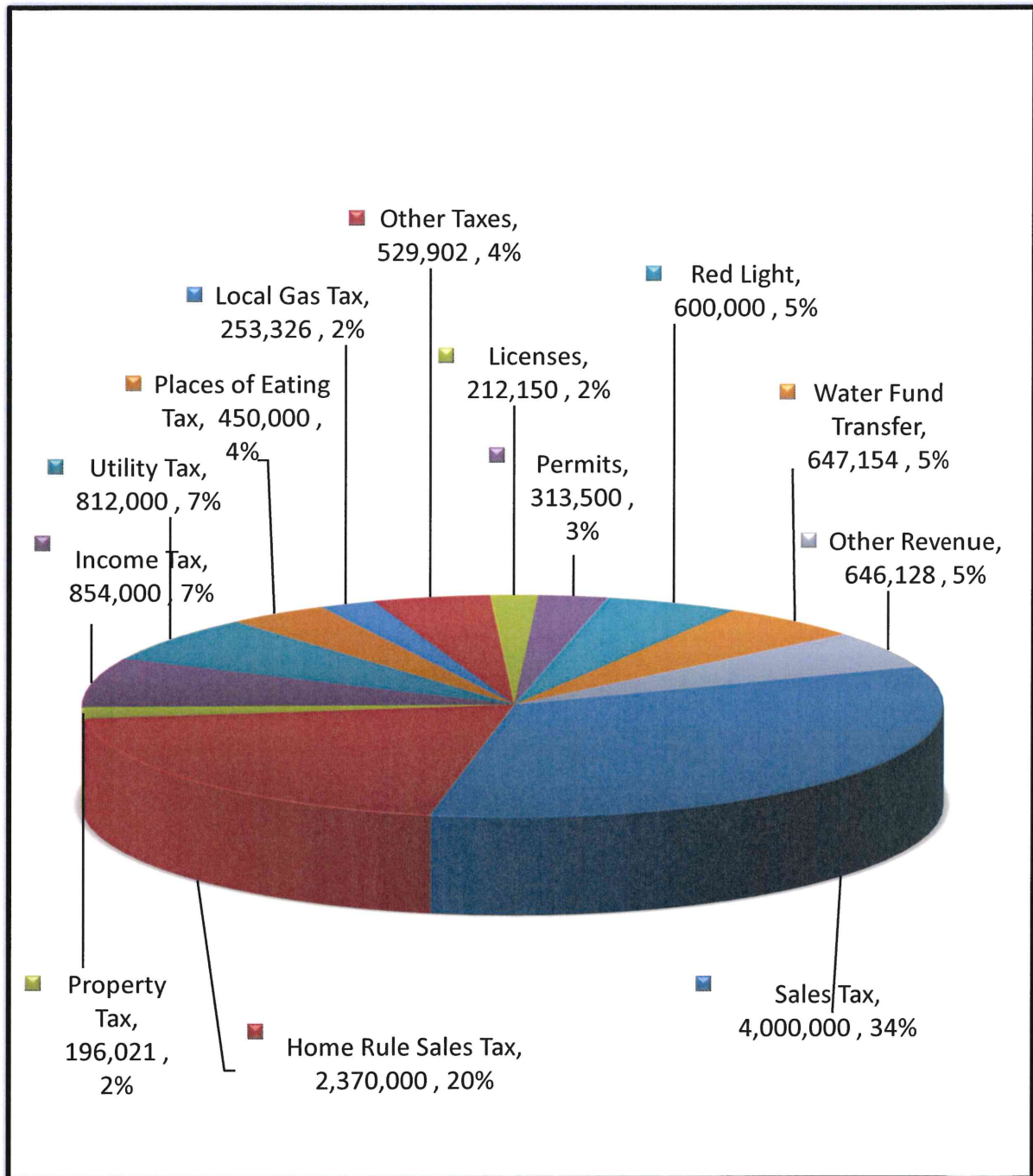
**Village of Willowbrook
Revenue Summary - All Funds**

| Description | FY 16-17 Actual | FY 17-18 Actual | FY 18-19 Actual | FY 19-20 Actual | FY 20-21 Budget | FY 20-21 Estimated Actual | FY 21-22 Proposed Budget | FY 22-23 Forecast | FY 23-24 Forecast | FY 24-25 Forecast | FY 25-26 Forecast |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------------------|--------------------------------|----------------------|----------------------|----------------------|----------------------|
| General Corporate Fund | \$ 8,606,907 | \$ 9,280,023 | \$ 9,526,034 | \$ 9,541,347 | \$ 9,234,559 | \$ 11,520,718 | \$ 11,884,181 | \$ 12,018,671 | \$ 12,099,370 | \$ 12,133,452 | \$ 12,223,592 |
| Water Fund | 3,377,260 | 3,487,960 | 3,382,941 | 3,235,941 | 3,245,000 | 3,341,221 | 3,180,200 | 3,188,500 | 3,188,500 | 3,188,500 | 3,188,500 |
| Hotel/Motel Tax Fund (closed) | 244,536 | 245,811 | 262,314 | 243,746 | - | - | - | - | - | - | - |
| Motor Fuel Tax Fund | 217,787 | 220,932 | 223,678 | 323,185 | 316,429 | 586,027 | 304,070 | 307,111 | 310,182 | 313,284 | 316,416 |
| SSA Bond & Interest Fund | 319,797 | 324,503 | 327,437 | 327,077 | 322,925 | 325,295 | 320,825 | 323,675 | 320,350 | 321,160 | 320,750 |
| Water Capital Improvements Fund | 150,841 | 402,131 | 408,102 | 409,854 | 206,000 | 201,757 | 960 | 3,000 | 3,000 | 3,000 | 3,000 |
| Capital Projects Fund | 185 | 133 | 244 | 13 | - | 1 | - | - | - | - | - |
| Debt Service Fund | 326,397 | 325,142 | 325,533 | 326,344 | 326,546 | 326,546 | 326,657 | 322,709 | 322,720 | 325,361 | 323,745 |
| Land Acquisition, Facility Expansion & Renovation Fund | 11,916 | 818,401 | 365,183 | 24,769 | - | - | 1,651,895 | - | - | - | - |
| Rt. 83/Plainfield Road Business District Tax Fund | 138,560 | 467,933 | 588,862 | 627,684 | 600,000 | 548,231 | 500,000 | 505,000 | 510,050 | 515,151 | 520,302 |
| Total Revenues | \$ 13,394,186 | \$ 15,572,969 | \$ 15,410,328 | \$ 15,059,960 | \$ 14,251,459 | \$ 16,849,796 | \$ 18,168,788 | \$ 16,668,666 | \$ 16,754,171 | \$ 16,799,907 | \$ 16,896,305 |
| Difference from Budget 20-21 to Proposed Budget 21-22: | | | | | | 27.49% | \$ 3,917,329 | | | | |
| Difference from Budget 20-21 to Estimated Actual 20-21: | | | | | | 18.23% | \$ 2,598,337 | | | | |
| Difference from Estimated Actual 20-21 to Proposed Budget 21-22: | | | | | | 7.83% | \$ 1,318,992 | | | | |

MAJOR REVENUE SOURCES BY FUND

General Corporate Fund Revenues by Source \$11,884,181

The General Corporate Fund is the general operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund. This fund has the most diverse sources of revenue. The primary sources of revenue are sales tax, utility tax, income tax and various other taxes and fees.



GENERAL FUND

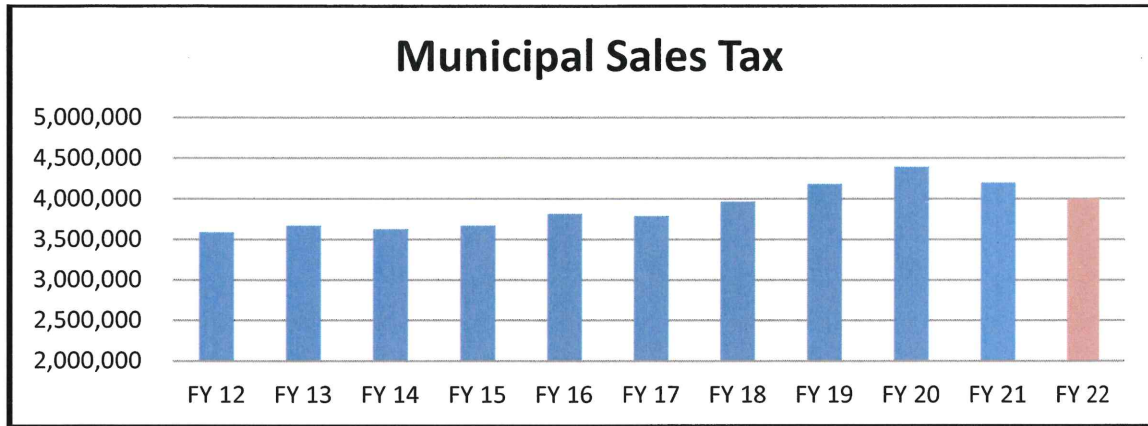
Sales Tax - \$4,000,000, 34%
(Prior year \$3,500,000, 38%)

General purchase of goods in the Village generates a 7.00% sales tax to the State of Illinois. The municipality where the tax is collected receives 1.00% of the revenues collected. Also included in the sales tax figures are the Village's share of auto rental tax and local use tax. The accompanying chart illustrates actual collections for the past ten years and the budgeted projections for the next year. The FY 2021 sales tax budget was decreased due to the uncertainty of the COVID-19 pandemic, however the Village fared very well: the FY 2021 estimated actual is expected to be \$4.2 million, which is 17.5% above the budgeted amount. Based on the diversified mix of sales tax producers, which include a car dealership, retail shopping within the *Willowbrook Town Center* and the newly opened *The Willows* shopping center, a large industrial base and grocery stores, the impact to revenues is more favorable than expected.

Quarterly, the Village tries to analyze sales tax trends. Meetings between Village staff, officials, and major business owners are conducted throughout the year to discuss revenue projections and to gain an understanding of the business climate. Beginning in 2019, the Village can retrieve sales tax data throughout the year from the Illinois Department of Revenue, which has improved the Village's ability to analyze and budget this source.

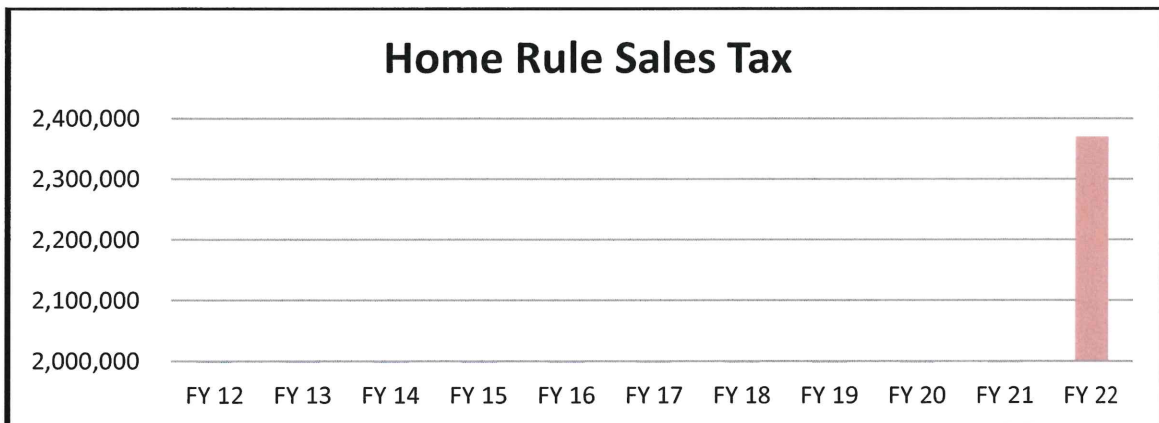
The Village has been fortunate to have the Town Center development fully occupied. Retailers and restaurants such as Michael's, Bed Bath & Beyond, Staples, Portillo's, Panera Bread, Starbucks, Chipotle and Chick-Fil-A have all fared well throughout the pandemic. Target has also been a stable sales tax base for the Village. A Pete's Fresh Market, Ulta Beauty and Stein Mart opened in *The Willows* shopping center during 2019, however, the bankruptcy filing of Stein Mart caused Village staff to modify projections slightly.

The following assumptions were made to develop the FY 2022 sales tax projection: first, monthly collections from FY 2021 were compared to the prior year's months throughout the year to gauge the effect of the pandemic. Staff analyzed the top 50 sales taxpayers and categorized the businesses into essential, semi-essential and discretionary to generally coincide with categories outlined by the state. Essential businesses, such as grocery stores, pharmacies, and gas stations, were assumed to generate 100% of normal sales as no closures were imposed on them by the State of Illinois. Semi-essential businesses, such as restaurants and construction supply, were assumed to generate an 85% collection rate. This is due to State restrictions placed on these businesses, such as mandated closures or curbside pickup/delivery/drive-through operations only, and because of general apprehension of the citizenry to eating foods prepared by others during a pandemic. The last category of discretionary included car dealerships, clothing stores, landscaping, and all others not in the top 50. These were assumed to generate a 65% collection rate due to factors such as State mandated closures; consumers reduced ability to purchase non-essential items because of unemployment or economic uncertainty; and related factors. Actual sales surpassed the estimates in the most recent four of the past nine months, indicating a recovery from the pandemic. Thus, pre-pandemic averages of the prior four years were used as a baseline for the FY 2022 budget.



Home Rule Sales Tax - \$2,370,000, 20%
(Prior year \$0, 0%)

The Village Board has had as one of its long-term goals to investigate new revenue sources to keep pace with the Village expenditures, particularly revenues that have the least impact on residents. Due to its home rule status, the Village can implement certain taxes. Effective January 1, 2021, the Village implemented a 1.0% home rule (local) sales tax on all allowable business establishments in the Village. Certain categories are excluded by statute, including vehicle sales, food, and drugs. Staff estimated the revenue by examining pandemic levels of actual sales in the Village and subtracting the excluded business types as well as known bankruptcies/vacancies. The average month was then calculated and used as a revenue projection for the four months of FY 2021 and an annual projection for FY 2022.

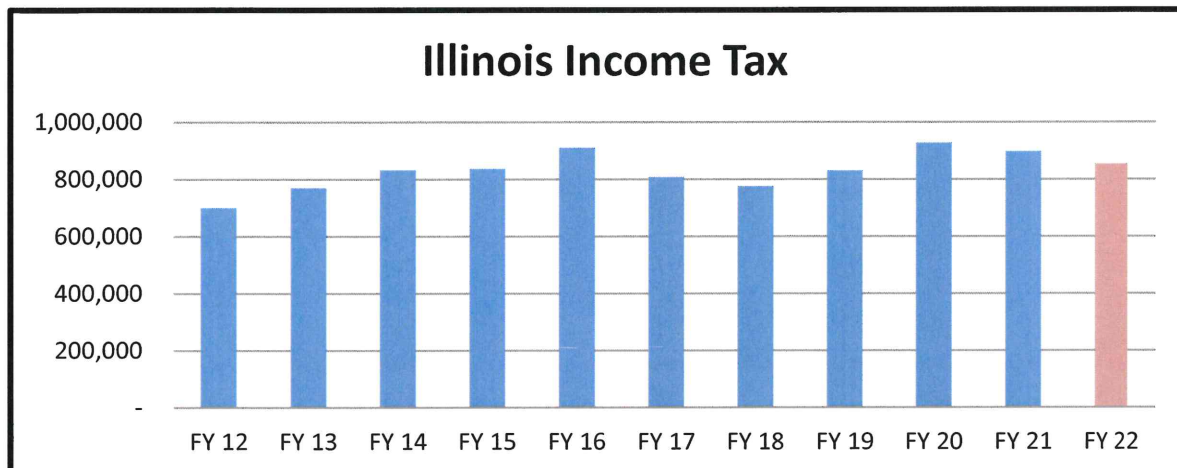


State Income Tax - \$854,000, 7%
(Prior year \$717,000, 8%)

The Village receives a portion of State income tax receipts on a per-capita basis. Based on information from the Illinois Municipal League, the Village is estimating a per-capita distribution of \$110.90 for FY 2022, which is higher than the \$105.00 estimated for FY 2021. The census figures from the 2010 census (most recent available) showed a drop in the Village's population from 8,967 to 8,540, but despite the reduction in population the revenue has remained stable or slightly increased. The Village will do all it can to protect

the share of income tax revenues received from the State of Illinois. In the last several budget years of the State of Illinois, the state reduced the municipal share of income tax receipts annually by 5% to help balance the state's own budget. In the Governor's February 2021 budget address, the state threatened to take 10% of the receipts. Because of the uncertainty of the state continuing this reduction, the Village included an assumed reduction of 10% of this revenue source due to the State. The prior year's reduction of an additional 15% due to COVID-19 uncertainties was not realized, however, and was not included in the FY 2022 estimate.

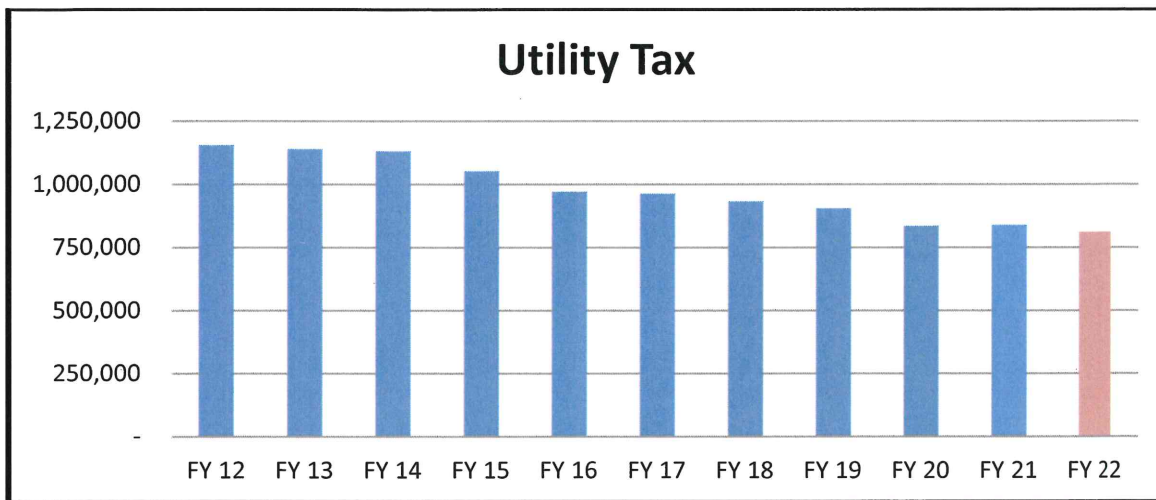
The accompanying chart illustrates actual collections for the past ten years and the budgeted projections for the next year.



Utility Tax – \$812,000, 7%
(Prior year \$850,000, 9%)

A Utility Tax on gross electricity, natural gas and telecommunication transmissions in the Village continues to generate substantial revenue. Included in Utility Tax is the 6.00% Simplified Municipal Telecommunication Tax administered by the State of Illinois, which was raised from 4.75% in FY 2004-05. The electric and natural gas utility tax rate was raised from 3.75% to 5.00% in FY 2004-05. Because the Village was previously non-home rule, the current rates are the highest percentages that can be charged on this revenue stream. The budgeted amount of utility tax revenues was based on actual collections from the prior three years with a built-in decrease for current economic conditions. Also, the telecommunications portion continues to decline each year as more residents abandon land lines in favor of only cell phones. In addition, only phone costs are taxed, not data plans, and this continual decline was factored into the budget.

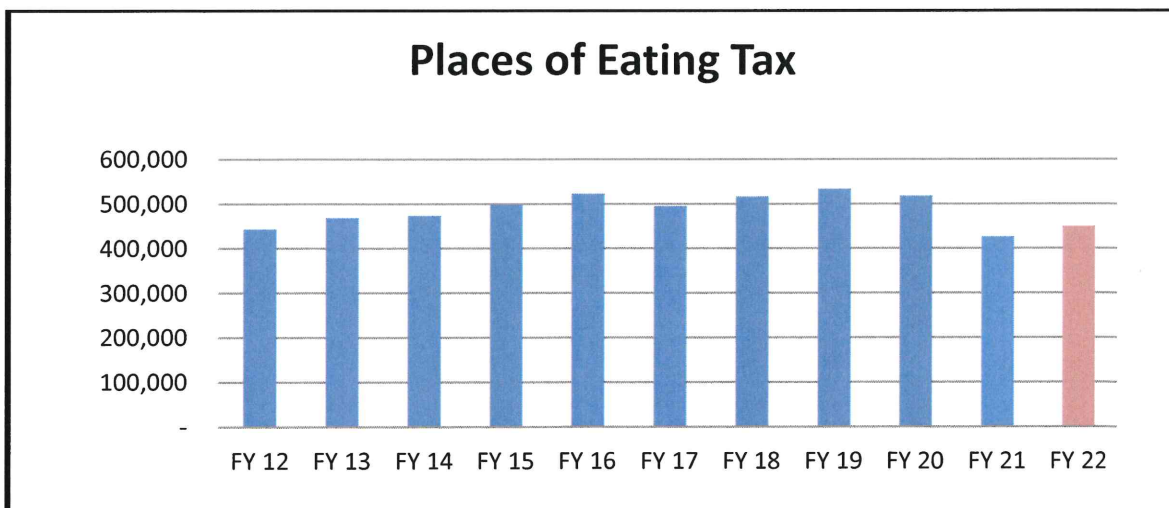
The accompanying chart illustrates actual collections for the past ten years and the budgeted projections for the next year.



Places of Eating Tax – \$450,000, 4%
(Prior year \$400,000, 4%)

A 1.0% Places of Eating tax is assessed to businesses in the Village that sell food and beverages at retail and contain indoor seating on the premises. The 1.0% tax is passed on to the consumer and is charged on the gross receipts. There are approximately 40 establishments that are assessed this tax. The revenue has grown slightly each year due to the addition and success of new restaurants, primarily in the Town Center development; however, this is assumed to have levelled off. Two new restaurants constructed within the Village's Business District in 2019 recently added to the total, however four other businesses closed in 2020. The pandemic contributed to additional uncertainty and conservative revenue estimates in 2021 as follows: May and June 2020 taxes were budgeted at a 50% reduction; July - September 2020 at a 25% reduction; October 2020 – January 2021 at a 15% reduction; and February – April 2021 at a 10% reduction. Fortunately, nearly every month in FY 2021 performed better than budgeted. The FY 2022 budget was nudged up \$50,000 and was predicated on consumer behavior returning to normal and no second wave of the coronavirus leading to additional mandated shutdowns.

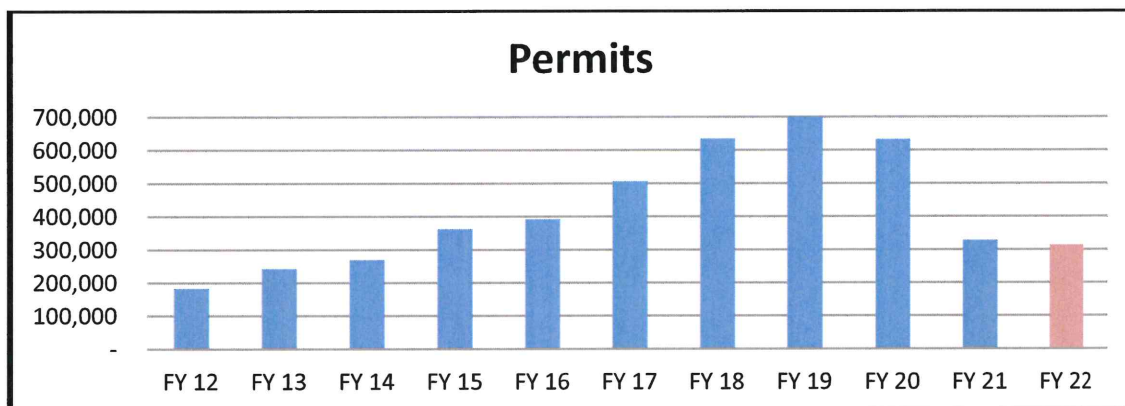
The accompanying chart illustrates actual collections for the past ten years and the budgeted projections for the next year.



Permit Revenues – \$313,500, 3%
(Prior year \$295,000, 3%)

The Village is permitted by law to charge permit fees for certain activities. Examples include building and sign permits. The projection is based on permit fees for the normal permit required activities that occur throughout the year, averaged from the prior four years. The budget did not include any permit revenues for new development as those are uncertain. The Village continues to take a conservative approach to budgeting revenue sources such as permit fees that are volatile in nature. However, as permit fees have been on the rise in recent years the Village increased the budget, although conservatively is still well below actual revenues. There was no significant commercial activity during 2021 due to COVID-19, but as commercial activity is excluded it did not impact the budget.

The accompanying chart illustrates actual collections for the past ten years and the budgeted projections for the next year. Interestingly, the Village did not experience a residential reduction due to the coronavirus, perhaps as residents that were forced to Stay at Home took advantage of the time and made home improvements.



Local Gas Tax - \$253,326, 2%
(Prior year \$275,000, 3%)

In the attempt to close the budget gap, the Village Board approved a new local gas tax at a rate of \$0.05/gallon, effective December 1, 2019. The tax is generated on motor fuels sold at the six gas stations within the Village. As there is not much historical data for this source, projections were conservatively low.

Property Taxes – \$196,021, 2%
(Prior year \$188,896, 2%)

The Village is unique from other municipalities in that it does not levy a general property tax. However, it does levy for special recreation park programs and activities in the parks department and receives road and bridge tax as follows:

- Township Road & Bridge Tax - \$121,227 - That portion of the Road and Bridge Tax imposed by Downers Grove Township that is returned to the Village.

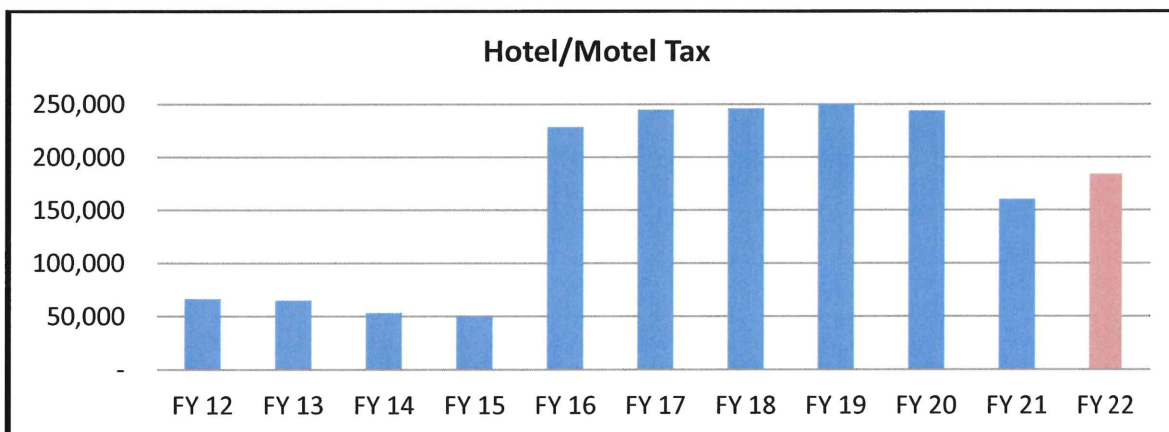
- Special Recreation Tax Levy - \$74,794 - This tax is levied for the specific purpose of providing special recreation opportunities for participants in the Village's Park and recreation programs. The tax levy will provide revenues to pay for the Village's membership in the Gateway Special Recreation Association and handicapped accessible park improvements.

Other Taxes - \$529,902, 4% (now includes Hotel/Motel Tax)
(Prior year \$226,414, 3%)

- Hotel /Motel Tax - \$184,119

Previously, the Village budgeted a Hotel/Motel Tax Fund as a special revenue fund which accounted for the proceeds of specific revenue sources that were legally restricted to promoting tourism and conventions in the Village. In April 2019, when the Village obtained Home Rule status, the previous legal restriction was lifted. Beginning in FY 2020-21, this revenue source is budgeted in the General Fund and the Hotel/Motel Tax Fund was closed as of April 30, 2021.

There are four (4) hotel/motels located in the Village. One had been closed for nearly five years due to extensive renovations; the Delta Marriott officially reopened in August 2020. Village staff develop revenue projections on an annual basis. The hotel/motel tax rate was raised from 1% to 5% effective June 1, 2015, and raised an additional 1% effective November 1, 2019, to a new tax rate of 6%. Although the rate is higher, collections were much less in 2021 due to ramifications of COVID-19 travel reductions. In 2022 it is presumed to continue to be less than normal pre-pandemic years and the budget was reduced by 15%. The accompanying chart illustrates actual collections for the past ten years and the budgeted projections for the next year.



- Amusement Tax - \$65,748 - The Village imposes an amusement tax equal to 6% of the gross receipts collected in the form of fees or charges for amusement purposes. The primary entities remitting amusement tax is an athletic club located in the Village and an ice arena that opened during FY 2018-19; a bowling alley that previously paid the tax closed in July 2016.
- Personal Property Replacement Tax - \$1,250 - In accordance with 30 ILCS 115/12, Personal Property Taxes are paid by the state to all local taxing units that previously

levied a tax on personal property. Taxation on personal property by local taxing units has been abolished.

- Utility Tax – Water System - \$157,660 - In addition to the utility taxes described above, this is a 5.00% tax imposed on the Village's water system. This tax was first imposed in FY 2004-05.
- Self-Storage Facility Tax - \$121,125 – Another initiative undertaken by the Village Board was the establishment of a self-storage facility tax. The tax on gross storage rents is imposed at 5.0% effective January 1, 2020. In the prior year, this revenue was not budgeted as only two facilities were open and subject to the tax and two more were under construction. Now that the Village has one year of historical data, a modest budget has been established for this revenue stream.

Licenses - \$212,150, 2%
(Prior year \$179,250, 2%)

This category includes liquor licenses, business licenses, vending machine licenses and scavenger licenses. In addition, a new license category was created by the Village in FY 2019-20 for video gaming license fees. In 2021 the Village board temporarily reduced certain license fees as a COVID-19 relief measure to local businesses; however, 2022 license fees are expected to resume the normal fees set by the Village code. The revenue budget reflects the average actual collections for the past three non-pandemic years.

Fines – \$757,567, 6%
(Prior year \$688,000, 7%)

Fine income is received by the Village for local ordinance violations and traffic court fines. The Village implemented red light cameras in September 2009. It is estimated that revenues of \$600,000 will be generated from red light violations. The prior year budget was decreased \$35,000 due to an anticipated decrease in traffic volume due to more employees working from home during the pandemic; however, projected red light fine revenues did not decline. Predictability of this revenue is difficult as frequent drivers have become aware of the cameras, however many users of the roadways where the cameras are placed are not everyday commuters.

Interfund Transfer – \$647,154, 5%
(Prior year \$562,288, 6%)

A transfer from the Water Fund to the General Fund is budgeted annually to offset administrative and general building maintenance costs incurred by the General Fund's departments to service the Water Fund. Services provided include police services, equipment, payroll personnel, accounting, legal, insurance, engineering, and data processing. As these General Fund costs increase or decrease, the portion attributable to the Water Fund also changes in kind. A detailed breakdown of the transfer amount is included in the Water Fund's section of this budget.

Park and Recreation Revenue – \$22,950, 0.2%
(Prior year \$29,880, 0.3%)

The Village's Park and Recreation programs are structured as a department within the Village and not a park district taxing body. Revenues are comprised of park permit fees and fees for spring, summer and fall programs and special events. The department also provides several programs for seniors and special needs members of the community. For the duration of the renovation project of the former Village Hall/police department, where several in house park programs were hosted, the Village entered into an agreement with the Burr Ridge Park District (BRPD) to host these programs on behalf of our residents. BRPD collects the registration fees and incurs the related costs to conduct the programs, and as a result, the Village has decreased the revenue budget for these programs. These revenues will be increased when the Village completes the Community Resource Center renovation project and brings these programs back in-house. Certain special events that are hosted in Village parks are unaffected and their revenue budgets remain approximately the same. Discussions were held during the budget process about the ability to host other special events during the continuation of the pandemic as gathering sizes were restricted by the State; the consensus was to continue to budget for the events, however events would be individually reviewed closer to the event date to determine if they could still occur.

Grants - \$136,741, 1%
(Prior year \$0, 0%)

A COPS grant to partially offset salary and benefit costs to hire three additional police officers was awarded during FY 2020-21 and will continue for a three-year period. The anticipated reimbursement of about \$117,000 is included for FY 2021-22. Also, a smaller highway traffic safety grant for police traffic stops is budgeted.

Other Revenue – \$244,870, 2%
(Prior year \$267,840, 3%)

Other sources of revenue include, but are not limited to, reimbursements for public works fees, reimbursements for police special details, state and federal asset seizure money, the sale of fixed assets and cable franchise fees.

Charges and Fees – \$75,000, 0.6%
(Prior year \$75,050, 0.8%)

Charges and fees include video gaming terminal income, public hearing fees, planning application fees, copies of accident reports, ordinances, maps, elevator inspections and burglar alarms. Except for public hearing and planning review fees, which may vary based on the development activity within a year, and video gaming terminal income, which decreased when gaming establishments were closed during the pandemic, the remaining fees are consistent from year to year.

Interest Income - \$9,000

The Treasurer of the Village (Director of Finance) is directed by State statute to invest the idle funds of the Village to offset revenue requirements of the Village. Investment vehicles utilized include the Illinois Funds, an investment pool administered by the State Treasurer, and money market funds with the Community Bank of Willowbrook.

WATER FUND
\$3,180,200

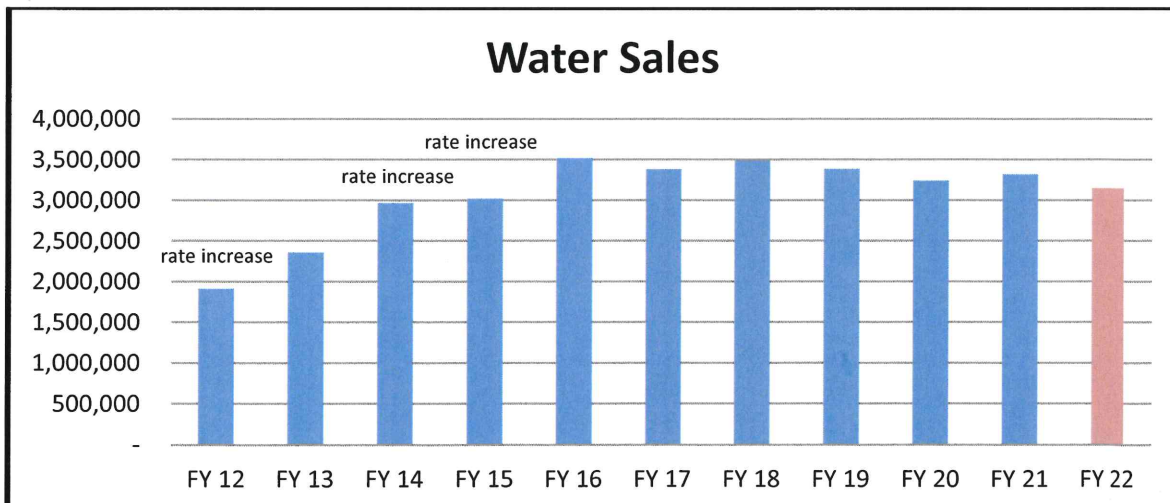
The Water Fund is an enterprise fund of the Village and is used to account for the operations of water production and distribution. The fund is financed and operated in a manner like private business enterprises where the intent of the Village is that the cost (including depreciation) of providing water to the public on a continuing basis be financed primarily through user charges.

Sale of Water - \$3,150,000, 99%
(Prior year \$3,200,000, 99%)

The most recent water rate increase was effective January 1, 2015, whereby the Village increased water rates by 12% to \$9.67 per thousand gallons for residential and commercial usage. Prior to this, the last rate increases occurred in January 2014, May 2013, March 2012, May 2010, FY 2001, and FY 2000, and before that time water rates had not been increased since the early 1980's. This was possible due to healthy reserves in the water fund. Strategic drawdowns of equity were used to fund the escalating cost of providing water service to Village residents and businesses.

The last five rate increases were necessary to offset the increased cost of purchased water from the DuPage Water Commission, who purchases Lake Michigan water from the City of Chicago. The most recent increase to the Village's customers included funds that are earmarked for capital replacement of the Village's water system. Long term planning for the Water Fund begins with staff and the Municipal Services Committee who prepare a five-year operating and capital plan for Water Fund revenues and expenditures. That plan is used as the basis for estimating water usage and revenues on an annual basis. The Village Board approved a policy to increase water rates every year (as needed) to set aside funds for capital needs in the future versus issuing bonds. However, the Village determined that an annual increase is not necessarily needed and will only increase rates when necessary. The buildup of reserves was drawn down to complete the water tower repainting projects, and the Village began building up reserves again in FY 2018-19. A water rate study with an outside consulting firm is planned for FY 2021-22.

The accompanying chart illustrates actual collections for the past ten years and the budgeted projections for the next year.



Other – \$30,200, 0.9%
(Prior year \$45,000, 1.4%)

This category includes penalties, water meter sales, water connection fees and interest income.

MOTOR FUEL TAX FUND
\$304,070

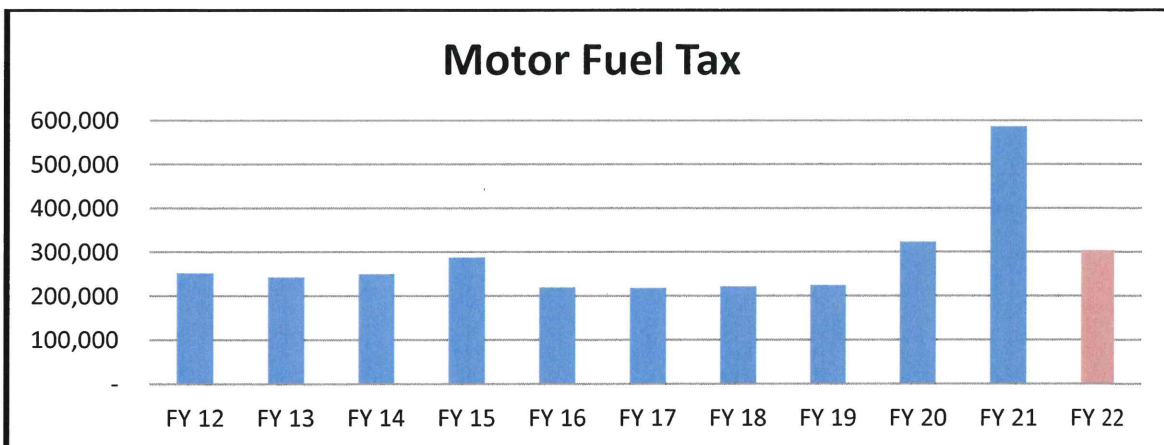
MFT Allotments – \$303,170 99%
(Prior year \$310,429, 98%)

The Motor Fuel Tax Fund is a special revenue fund. Illinois motor fuel tax funds are derived from a tax-based consumption of motor fuel on the operation of motor vehicles upon public highways and the operation of recreational watercraft upon the water of the State. The Illinois Department of Transportation (IDOT) allocates these monies according to the appropriate statutes and initiates the process for distribution of motor fuel tax to municipalities. The Village estimates motor fuel tax distributions based on the projections by the Illinois Municipal League (IML). For FY 2022, the IML is projecting decreased receipts: \$20.50 per capita compared to \$25.35 per capita for FY 2021.

In addition, the State of Illinois imposed a new Transportation Renewal Fund tax effective July 1, 2019. The tax to consumers is \$0.19/gallon; of this amount, about 15% is distributed to Illinois municipalities. The FY 2022 amount is projected to be \$15.00 per capita.

Years prior to FY 2016 also included annual Illinois Capital Bill grant disbursements. A new bill was passed with additional restrictions placed on the revenue stream and semi-annual distributions commenced in May 2020, however that source is not budgeted.

The accompanying chart illustrates actual collections for the past ten years and the budgeted projections for the next year.



The Village expects to collect a minor amount of interest income on deposits as well.

SPECIAL SERVICE AREA ONE BOND & INTEREST FUND
\$320,825

The Special Service Area (SSA) One Bond & Interest Fund accounts for the principal and interest payments for the \$3,540,000 SSA bonds that were issued for public improvements in the Willowbrook Town Center development. Property taxes levied solely on the benefitted properties in the SSA plus a minor amount of interest earnings provides 100% of the budgeted revenues.

WATER CAPITAL IMPROVEMENTS FUND
\$960

The Water Capital Improvements Fund accounts for financial resources to be used for the acquisition or construction of capital facilities for the Village's water system. The fund was established with rebates from the DuPage Water Commission.

In FY 2016-17, the Village budgeted \$931,460 for one-time loan proceeds from a low interest loan from the Illinois Environmental Protection Agency (IEPA). However, the ongoing revenue coming into this fund now and in the future consists of an annual transfer from the Water Operating Fund to pay for various water capital needs, plus interest income. The annual transfer is determined in part by the ability of the Water Operating Fund to set aside surplus funds for capital while maintaining a minimum 90-day operating reserve. For FY 2021-22, the Water Operating Fund could not support a transfer to this fund.

CAPITAL PROJECTS FUND
\$0

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. A minor amount of investment revenue may be earned on existing cash/investment balances; however, it is not included in the budget.

DEBT SERVICE FUND
\$326,657

The Debt Service Fund is used to account for the funding and payment of the Village's one bond issue: The General Obligation Alternate Revenue Source Bonds, Series 2015. The 2015 bonds were issued to pay for the renovation of the Village's police station, the repainting of one of the Village's water towers, and to advance refund a portion of the Village's old Series 2008 bonds. The 2015 bonds have a 20-year maturity. Funding for the debt service payments comes from transfers from the Water and General Funds' operating revenues, which constitutes 100% of budgeted revenues.

LAND ACQUISITION, FACILITY EXPANSION & RENOVATION FUND
\$1,651,895

This fund was created in FY 2011-12 with a transfer from the General Fund and accounts for the collection of funds to be used for major future land purchases and expansion and renovation of Village facilities. In FY 2019, a transfer from the General Fund was made to complete exterior renovation (Phase I) of the building purchased to house the future Community Resource Center. In FY 2020, another transfer from the General Fund of \$120,000 was budgeted to cover the architectural design work for the building's interior (Phase II) and a possible HVAC upgrade, although only about \$40,000 was transferred. In FY 2022, the completion of the interior and remaining work is planned with anticipated state grant funding of \$725,000 and the remaining \$926,895 being transferred from the General Fund.

RT. 83/PLAINFIELD ROAD BUSINESS DISTRICT TAX FUND
\$500,000

This fund was created in FY 2016-17 when the Village established its first ever business district, the Rt. 83/Plainfield Road Business District. This special revenue fund accounts for sales taxes collected only on retail establishments located within the business district boundaries, which are restricted to be spent on activities benefitting the business district. The Village estimates that \$500,000 in sales taxes will be collected in FY 2021-22. The southern section of the business district (Willowbrook Town Center) is currently fully occupied. The northern section of the district (The Willows shopping center) substantially completed construction in FY 2018-19 and Pete's Fresh Market, Ulta Beauty and Stein Mart stores opened around November 2018, along with out lots in the late spring 2019. The Stein Mart subsequently filed for bankruptcy and a new tenant has not yet replaced them. That, coupled with the decline in sales taxes for the area caused by the pandemic, led to the \$100,000 reduction in sales tax budgeted for this year.

BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2021/22

| GL NUMBER | DESCRIPTION | 2020-21 ORIGINAL BUDGET | 2020-21 PROJECTED ACTIVITY | 2021-22 APPROVED BUDGET | 2021-22 APPROVED % CHANGE | 2021-22 APPROVED AMT CHANGE |
|------------------------------|--------------------------------------|-------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|
| ESTIMATED REVENUES | | | | | | |
| PROPERTY TAXES | | | | | | |
| 01-00-310-101 | PROPERTY TAX LEVY - SRA | 72,750 | 73,767 | 74,794 | 2.81 | 2,044 |
| 01-00-310-102 | PROPERTY TAX LEVY - ROAD & BRIDGE | 116,146 | 117,537 | 121,227 | 4.37 | 5,081 |
| PROPERTY TAXES | | 188,896 | 191,304 | 196,021 | 3.77 | 7,125 |
| OTHER TAXES | | | | | | |
| 01-00-310-200 | HOME RULE SALES TAX-1% | | 790,000 | 2,370,000 | | 2,370,000 |
| 01-00-310-201 | MUNICIPAL SALES TAX | 3,500,000 | 4,200,000 | 4,000,000 | 14.29 | 500,000 |
| 01-00-310-202 | ILLINOIS INCOME TAX | 717,000 | 896,700 | 854,000 | 19.11 | 137,000 |
| 01-00-310-203 | AMUSEMENT TAX | 65,004 | 61,626 | 65,748 | 1.14 | 744 |
| 01-00-310-204 | REPLACEMENT TAX | 1,250 | 1,250 | 1,250 | | |
| 01-00-310-205 | UTILITY TAX | 850,000 | 839,169 | 812,000 | (4.47) | (38,000) |
| 01-00-310-206 | LOCAL GAS TAX | 275,000 | 258,934 | 253,326 | (7.88) | (21,674) |
| 01-00-310-208 | PLACES OF EATING TAX | 400,000 | 426,101 | 450,000 | 12.50 | 50,000 |
| 01-00-310-209 | WATER TAX | 160,000 | 165,846 | 157,500 | (1.56) | (2,500) |
| 01-00-310-210 | WATER TAX - UNINCORPORATED | 160 | 207 | 160 | | |
| 01-00-310-211 | HOTEL/MOTEL TAX | 216,000 | 160,393 | 184,119 | (14.76) | (31,881) |
| 01-00-310-212 | SELF-STORAGE FACILITY TAX | | 121,125 | 121,125 | | 121,125 |
| OTHER TAXES | | 6,184,414 | 7,921,351 | 9,269,228 | 49.88 | 3,084,814 |
| LICENSES | | | | | | |
| 01-00-310-302 | LIQUOR LICENSES | 66,750 | 21,914 | 87,650 | 31.31 | 20,900 |
| 01-00-310-303 | BUSINESS LICENSES | 93,000 | 102,144 | 105,000 | 12.90 | 12,000 |
| 01-00-310-304 | VIDEO GAMING LICENSES | 10,000 | 2,875 | 10,000 | | |
| 01-00-310-305 | VENDING MACHINE LICENSES | 2,500 | 1,794 | 2,500 | | |
| 01-00-310-306 | SCAVENGER LICENSES | 7,000 | 6,000 | 7,000 | | |
| LICENSES | | 179,250 | 134,727 | 212,150 | 18.35 | 32,900 |
| PERMITS | | | | | | |
| 01-00-310-401 | BUILDING PERMITS | 285,000 | 310,214 | 300,000 | 5.26 | 15,000 |
| 01-00-310-402 | SIGN PERMITS | 6,000 | 15,224 | 10,000 | 66.67 | 4,000 |
| 01-00-310-403 | OTHER PERMITS | 500 | (24) | | (100.00) | (500) |
| 01-00-310-404 | COUNTY BMP FEE | 500 | | 500 | | |
| 01-00-310-405 | SPECIAL HAULING PERMITS (OXCART) | 3,000 | 2,820 | 3,000 | | |
| PERMITS | | 295,000 | 328,234 | 313,500 | 6.27 | 18,500 |
| FINES | | | | | | |
| 01-00-310-501 | CIRCUIT COURT FINES | 90,000 | 69,178 | 108,559 | 20.62 | 18,559 |
| 01-00-310-502 | TRAFFIC FINES | 25,000 | 58,000 | 36,614 | 46.46 | 11,614 |
| 01-00-310-503 | RED LIGHT FINES | 565,000 | 616,689 | 600,000 | 6.19 | 35,000 |
| 01-00-310-504 | DUI FINES | 2,000 | 3,150 | 2,762 | 38.10 | 762 |
| 01-00-310-505 | OVERWEIGHT TRUCK FINES | 6,000 | 4,010 | 9,632 | 60.53 | 3,632 |
| FINES | | 688,000 | 751,027 | 757,567 | 10.11 | 69,567 |
| ADMINISTRATIVE REIMBURSEMENT | | | | | | |
| 01-00-310-601 | ADMINISTRATIVE SUPPORT REIMB - WATEF | 562,288 | 562,288 | 647,154 | 15.09 | 84,866 |
| ADMINISTRATIVE REIMBURSEMENT | | 562,288 | 562,288 | 647,154 | 15.09 | 84,866 |
| CHARGES & FEES | | | | | | |
| 01-00-310-700 | PLANNING APPLICATION FEES | 10,000 | 28,690 | 10,000 | | |
| 01-00-310-701 | PUBLIC HEARING FEES | 2,500 | 33,725 | 2,500 | | |
| 01-00-310-702 | PLANNING REVIEW FEES | 2,500 | | 2,500 | | |
| 01-00-310-704 | ACCIDENT REPORT COPIES | 2,000 | 1,865 | 2,000 | | |
| 01-00-310-705 | VIDEO GAMING TERMINAL INCOME | 36,000 | 24,270 | 36,000 | | |

BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2021/22

| GL NUMBER | DESCRIPTION | 2020-21 ORIGINAL BUDGET | 2020-21 PROJECTED ACTIVITY | 2021-22 APPROVED BUDGET | 2021-22 APPROVED % CHANGE | 2021-22 APPROVED AMT CHANGE |
|---------------------------------|--|-------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|
| 01-00-310-706 | COPIES-ORDINANCES & MAPS | 50 | | | (100.00) | (50) |
| 01-00-310-723 | ELEVATOR INSPECTION FEES | 12,000 | 21,325 | 12,000 | | |
| 01-00-310-724 | BURGLAR ALARM FEES | 10,000 | 6,625 | 10,000 | | |
| 01-00-310-726 | NSF FEE | | (25) | | | |
| CHARGES & FEES | | 75,050 | 116,475 | 75,000 | (0.07) | (50) |
| PARK & RECREATION CHARGES | | | | | | |
| 01-00-310-813 | PARK & REC CONTRIBUTION | 3,000 | | 3,000 | | |
| 01-00-310-814 | PARK PERMIT FEES | 3,000 | (290) | 3,000 | | |
| 01-00-310-815 | SUMMER RECREATION FEES | 9,230 | 1,500 | 7,650 | (17.12) | (1,580) |
| 01-00-310-817 | SPECIAL EVENTS | 5,450 | | | (100.00) | (5,450) |
| 01-00-310-819 | BURR RIDGE/WILLOWBROOK BASEBALL REIM | 6,500 | | 6,500 | | |
| 01-00-310-820 | HOLIDAY CONTRIBUTION | 2,500 | | 2,600 | 4.00 | 100 |
| 01-00-310-823 | SPRING RECREATION FEES | 200 | | 200 | | |
| PARK & RECREATION CHARGES | | 29,880 | 1,210 | 22,950 | (23.19) | (6,930) |
| OTHER REVENUE | | | | | | |
| 01-00-310-901 | REIMBURSEMENTS - IRMA | | 27,945 | | | |
| 01-00-310-909 | SALE - FIXED ASSETS | 7,500 | 5,652 | 7,500 | | |
| 01-00-310-910 | REIMBURSEMENTS - TREE PLANTING | 500 | 600 | 500 | | |
| 01-00-310-911 | REIMBURSEMENTS - RED LIGHT ENERGY | 1,440 | 1,440 | 1,440 | | |
| 01-00-310-912 | REIMBURSEMENTS - BRUSH PICK-UP | 10,800 | 20,016 | | (100.00) | (10,800) |
| 01-00-310-913 | OTHER RECEIPTS | | 4,693 | | | |
| 01-00-310-915 | REIMBURSEMENTS - POLICE SPECIAL DETAIL | 5,000 | 6,493 | 5,000 | | |
| 01-00-310-917 | REIMBURSEMENTS - PUBLIC WORKS OTHER | 23,600 | 27,842 | 23,430 | (0.72) | (170) |
| 01-00-310-921 | OTHER GRANTS | | 2,000 | | | |
| 01-00-310-922 | FEDERAL/STATE GRANTS | | 433,424 | 136,741 | | 136,741 |
| 01-00-310-925 | NICOR GAS ANNUAL PAYMENT | 14,000 | 14,127 | 14,000 | | |
| 01-00-310-926 | CABLE FRANCHISE FEES | 204,000 | 184,679 | 192,000 | (5.88) | (12,000) |
| 01-00-310-928 | DRUG FORFEITURES - STATE | 500 | 45,088 | 500 | | |
| 01-00-310-929 | DRUG FORFEITURES - FEDERAL | 500 | 9,750 | 500 | | |
| OTHER REVENUE | | 267,840 | 783,749 | 381,611 | 42.48 | 113,771 |
| NON-OPERATING REVENUE | | | | | | |
| 01-00-320-108 | INTEREST INCOME | 48,000 | 12,594 | 9,000 | (81.25) | (39,000) |
| NON-OPERATING REVENUE | | 48,000 | 12,594 | 9,000 | (81.25) | (39,000) |
| TRANSFERS IN | | | | | | |
| 01-00-330-103 | TRANSFER FROM HOTEL/MOTEL TAX | 715,941 | 717,759 | | (100.00) | (715,941) |
| TRANSFERS IN | | 715,941 | 717,759 | | (100.00) | (715,941) |
| TOTAL ESTIMATED REVENUES | | 9,234,559 | 11,520,718 | 11,884,181 | 28.69 | 2,649,622 |

BUDGET REPORT FOR WILLOWBROOK
REVENUES & EXPENDITURES DETAIL
FY 2021-22

| GL NUMBER | DESCRIPTION | 2020-21 ORIGINAL BUDGET | 2020-21 PROJECTED ACTIVITY | 2021-22 APPROVED BUDGET | 2021-22 APPROVED % CHANGE | 2021-22 APPROVED AMT CHANGE |
|---------------------------------------|--------------------------|-------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|
| FUND 02-WATER FUND | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| Dept 00 - NON-DEPARTMENTAL | | | | | | |
| CHARGES & FEES | | | | | | |
| 02-00-310-712 | WATER USAGE | 3,200,000 | 3,316,916 | 3,150,000 | (1.56) | (50,000) |
| 02-00-310-713 | WATER PENALTIES | 8,000 | 11,500 | 10,000 | 25.00 | 2,000 |
| 02-00-310-718 | SHUTOFF/NSF FEE | 5,000 | 3,515 | 5,000 | | |
| | CHARGES & FEES | 3,213,000 | 3,331,931 | 3,165,000 | (1.49) | (48,000) |
| OTHER REVENUE | | | | | | |
| 02-00-310-714 | WATER METER SALES | 5,000 | 821 | 5,000 | | |
| 02-00-310-716 | WATER METER READING FEES | 5,000 | 5,300 | 5,000 | | |
| 02-00-310-717 | CONSTRUCTION USAGE | 1,000 | 400 | 1,000 | | |
| | OTHER REVENUE | 11,000 | 6,521 | 11,000 | | |
| NON-OPERATING REVENUE | | | | | | |
| 02-00-320-108 | INTEREST INCOME | 18,000 | 1,444 | 1,200 | (93.33) | (16,800) |
| 02-00-320-713 | WATER CONNECTION FEES | 3,000 | 1,325 | 3,000 | | |
| | NON-OPERATING REVENUE | 21,000 | 2,769 | 4,200 | (80.00) | (16,800) |
| Totals for dept 00 - NON-DEPARTMENTAL | | 3,245,000 | 3,341,221 | 3,180,200 | (2.00) | (64,800) |
| TOTAL ESTIMATED REVENUES | | 3,245,000 | 3,341,221 | 3,180,200 | (2.00) | (64,800) |

**BUDGET REPORT FOR WILLOWBROOK
REVENUES & EXPENDITURES DETAIL
FY 2021-22**

| GL NUMBER | DESCRIPTION | 2020-21 ORIGINAL BUDGET | 2020-21 PROJECTED ACTIVITY | 2021-22 APPROVED BUDGET | 2021-22 APPROVED % CHANGE | 2021-22 APPROVED AMT CHANGE |
|---------------------------------------|---------------------------|-------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|
| Fund 04 - MOTOR FUEL TAX FUND | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| Dept 00 - NON-DEPARTMENTAL | | | | | | |
| NON-OPERATING REVENUE | | | | | | |
| 04-00-320-108 | INTEREST INCOME | 6,000 | 1,176 | 900 | (85.00) | (5,100) |
| | NON-OPERATING REVENUE | 6,000 | 1,176 | 900 | (85.00) | (5,100) |
| OTHER TAXES | | | | | | |
| 04-00-310-216 | MFT RECEIPTS | 310,429 | 303,441 | 303,170 | (2.34) | (7,259) |
| 04-00-310-218 | MFT CAPITAL BOND RECEIPTS | | 281,410 | | | |
| | OTHER TAXES | 310,429 | 584,851 | 303,170 | (2.34) | (7,259) |
| Totals for dept 00 - NON-DEPARTMENTAL | | 316,429 | 586,027 | 304,070 | (3.91) | (12,359) |
| TOTAL ESTIMATED REVENUES | | 316,429 | 586,027 | 304,070 | (3.91) | (12,359) |

BUDGET REPORT FOR WILLOWBROOK
REVENUES & EXPENDITURES DETAIL
FY 2021-22

| GL NUMBER | DESCRIPTION | 2020-21 ORIGINAL BUDGET | 2020-21 PROJECTED ACTIVITY | 2021-22 APPROVED BUDGET | 2021-22 APPROVED % CHANGE | 2021-22 APPROVED AMT CHANGE |
|---|-----------------------|-------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|
| Fund 06 - SSA ONE BOND & INTEREST FUND | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| Dept 00 - NON-DEPARTMENTAL | | | | | | |
| NON-OPERATING REVENUE | | | | | | |
| 06-00-320-108 | INTEREST INCOME | 1,000 | 150 | 240 | (76.00) | (760) |
| | NON-OPERATING REVENUE | 1,000 | 150 | 240 | (76.00) | (760) |
| PROPERTY TAXES | | | | | | |
| 06-00-310-101 | PROPERTY TAX RECEIPTS | 321,925 | 325,145 | 320,585 | (0.42) | (1,340) |
| | PROPERTY TAXES | 321,925 | 325,145 | 320,585 | (0.42) | (1,340) |
| Totals for dept 00 - NON-DEPARTMENTAL | | 322,925 | 325,295 | 320,825 | (0.65) | (2,100) |
| TOTAL ESTIMATED REVENUES | | 322,925 | 325,295 | 320,825 | (0.65) | (2,100) |

BUDGET REPORT FOR WILLOWBROOK
REVENUES & EXPENDITURES DETAIL
FY 2021-22

| GL NUMBER | DESCRIPTION | 2020-21 ORIGINAL BUDGET | 2020-21 PROJECTED ACTIVITY | 2021-22 APPROVED BUDGET | 2021-22 APPROVED % CHANGE | 2021-22 APPROVED AMT CHANGE |
|--|-----------------------|-------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|
| Fund 09 - WATER CAPITAL IMPROVEMENTS FUND | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| Dept 00 - NON-DEPARTMENTAL | | | | | | |
| NON-OPERATING REVENUE | | | | | | |
| 09-00-320-108 | INTEREST INCOME | 6,000 | 1,757 | 960 | (84.00) | (5,040) |
| | NON-OPERATING REVENUE | 6,000 | 1,757 | 960 | (84.00) | (5,040) |
| TRANSFERS IN | | | | | | |
| 09-00-330-102 | TRANSFER FROM WATER | 200,000 | 200,000 | | (100.00) | (200,000) |
| | TRANSFERS IN | 200,000 | 200,000 | | (100.00) | (200,000) |
| Totals for dept 00 - NON-DEPARTMENTAL | | 206,000 | 201,757 | 960 | (99.53) | (205,040) |
| TOTAL ESTIMATED REVENUES | | 206,000 | 201,757 | 960 | (99.53) | (205,040) |

BUDGET REPORT FOR WILLOWBROOK
REVENUES & EXPENDITURES DETAIL
FY 2021-22

| GL NUMBER | DESCRIPTION | 2020-21 | 2020-21 | 2021-22 | 2021-22 | 2021-22 |
|---------------------------------------|-----------------------|----------|-----------|----------|----------|------------|
| | | ORIGINAL | PROJECTED | APPROVED | APPROVED | APPROVED |
| | | BUDGET | ACTIVITY | BUDGET | % CHANGE | AMT CHANGE |
| Fund 10 - CAPITAL PROJECT FUND | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| Dept 00 - NON-DEPARTMENTAL | | | | | | |
| NON-OPERATING REVENUE | | | | | | |
| 10-00-320-108 | INTEREST INCOME | | 1 | | | |
| | NON-OPERATING REVENUE | | 1 | | | |
| Totals for dept 00 - NON-DEPARTMENTAL | | | 1 | | | |
| TOTAL ESTIMATED REVENUES | | | 1 | | | |

**BUDGET REPORT FOR WILLOWBROOK
REVENUES & EXPENDITURES DETAIL
FY 2021-22**

| GL NUMBER | DESCRIPTION | 2020-21 ORIGINAL BUDGET | 2020-21 PROJECTED ACTIVITY | 2021-22 APPROVED BUDGET | 2021-22 APPROVED % CHANGE | 2021-22 APPROVED AMT CHANGE |
|---------------------------------------|----------------------------|-------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|
| Fund 11 - DEBT SERVICE FUND | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| Dept 00 - NON-DEPARTMENTAL | | | | | | |
| TRANSFERS IN | | | | | | |
| 11-00-330-101 | TRANSFER FROM GENERAL FUND | 279,851 | 279,851 | 280,739 | 0.32 | 888 |
| 11-00-330-102 | TRANSFER FROM WATER | 46,695 | 46,695 | 45,918 | (1.66) | (777) |
| | TRANSFERS IN | 326,546 | 326,546 | 326,657 | 0.03 | 111 |
| Totals for dept 00 - NON-DEPARTMENTAL | | 326,546 | 326,546 | 326,657 | 0.03 | 111 |
| TOTAL ESTIMATED REVENUES | | 326,546 | 326,546 | 326,657 | 0.03 | 111 |

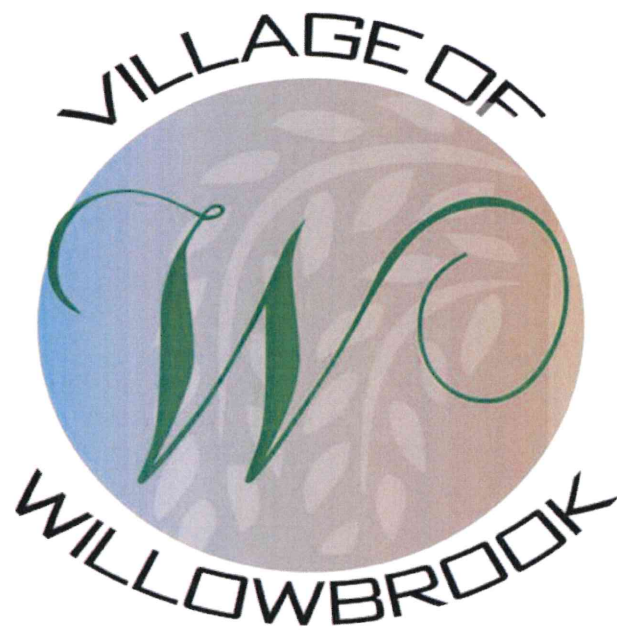
BUDGET REPORT FOR WILLOWBROOK
REVENUES & EXPENDITURES DETAIL
FY 2021-22

| GL NUMBER | DESCRIPTION | 2020-21 ORIGINAL BUDGET | 2020-21 PROJECTED ACTIVITY | 2021-22 APPROVED BUDGET | 2021-22 APPROVED % CHANGE | 2021-22 APPROVED AMT CHANGE |
|--|----------------------------|-------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|
| Fund 14 - LAND ACQUISITION, FACILITY, EXPANSION & | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| Dept 00 - NON-DEPARTMENTAL | | | | | | |
| OTHER REVENUE | | | | | | |
| 14-00-310-920 | DCEO GRANT #1 | | | 225,000 | | 225,000 |
| 14-00-310-921 | DCEO GRANT #2 | | | 500,000 | | 500,000 |
| 14-00-310-922 | INFRASTRUCTURE GRANT #1 | | | | | |
| 14-00-310-923 | INFRASTRUCTURE GRANT #2 | | | | | |
| OTHER REVENUE | | | | 725,000 | | 725,000 |
| TRANSFERS IN | | | | | | |
| 14-00-330-101 | TRANSFER FROM GENERAL FUND | | | 926,895 | | 926,895 |
| TRANSFERS IN | | | | 926,895 | | 926,895 |
| Totals for dept 00 - NON-DEPARTMENTAL | | | | 1,651,895 | | 1,651,895 |
| TOTAL ESTIMATED REVENUES | | | | 1,651,895 | | 1,651,895 |

**BUDGET REPORT FOR WILLOWBROOK
REVENUES & EXPENDITURES DETAIL
FY 2021-22**

| GL NUMBER | DESCRIPTION | 2020-21 ORIGINAL BUDGET | 2020-21 PROJECTED ACTIVITY | 2021-22 APPROVED BUDGET | 2021-22 APPROVED % CHANGE | 2021-22 APPROVED AMT CHANGE |
|--|----------------------------------|-------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|
| Fund 15 - RT 83/PLAINFIELD RD BUSINESS DISTRICT TAX | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| Dept 00 - NON-DEPARTMENTAL | | | | | | |
| OTHER TAXES | | | | | | |
| 15-00-310-201 | BUSINESS DISTRICT SALES TAX TOWN | 600,000 | 548,231 | 500,000 | (16.67) | (100,000) |
| | OTHER TAXES | 600,000 | 548,231 | 500,000 | (16.67) | (100,000) |
| Totals for dept 00 - NON-DEPARTMENTAL | | 600,000 | 548,231 | 500,000 | (16.67) | (100,000) |
| TOTAL ESTIMATED REVENUES | | 600,000 | 548,231 | 500,000 | (16.67) | (100,000) |

EXPENDITURE SUMMARY



**Village of Willowbrook
Expenditure Summary - All Funds**

| Description | FY 16-17 Actual | FY 17-18 Actual | FY 18-19 Actual | FY 19-20 Actual | FY 20-21 Budget | FY 20-21 Estimated Actual | FY 21-22 Proposed Budget | FY 22-23 Forecast | FY 23-24 Forecast | FY 24-25 Forecast | FY 25-26 Forecast |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------------------|--------------------------------|----------------------|----------------------|----------------------|----------------------|
| General Corporate Fund | \$ 8,491,553 | \$ 10,393,359 | \$ 9,318,815 | \$ 9,010,838 | \$ 9,648,377 | \$ 9,989,340 | \$ 12,696,593 | \$ 10,898,344 | \$ 11,244,553 | \$ 11,611,676 | \$ 11,993,977 |
| Water Fund | 3,263,737 | 3,420,731 | 3,707,012 | 3,529,373 | 3,389,757 | 3,276,748 | 3,473,501 | 3,355,281 | 3,442,503 | 3,533,358 | 3,627,383 |
| Hotel/Motel/Tax Fund | 173,273 | 118,212 | 90,621 | 42,643 | 715,941 | 717,758 | - | - | - | - | - |
| Motor Fuel Tax Fund | 418,649 | 170,236 | 183,485 | 142,737 | 325,000 | 260,153 | 375,000 | 325,000 | 325,000 | 325,000 | 325,000 |
| SSA Bond & Interest Fund | 319,485 | 321,225 | 322,225 | 322,465 | 321,925 | 321,925 | 320,585 | 323,425 | 320,100 | 320,910 | 320,500 |
| Water Capital Improvements Fur | 14,170 | 523,220 | 16,852 | - | 136,380 | 29,735 | 152,125 | 50,000 | 50,000 | 50,000 | 50,000 |
| Capital Projects Fund | 85,500 | - | - | - | - | - | 681 | - | - | - | - |
| Debt Service Fund | 326,375 | 325,136 | 325,528 | 326,344 | 326,546 | 326,546 | 326,657 | 322,709 | 322,720 | 325,361 | 323,745 |
| Land Acquisition, Facility Expansion & Renovation Fund | 3,019,254 (1) | 774,811 (1) | 376,624 | 6,400 | - | - | 1,651,895 | - | - | - | - |
| Rt. 83/Plainfield Road Business District Tax Fund | 37,717 | 13,208 | 24,447 | 86,963 | 262,656 | 70,866 | 185,866 | 260,000 | 260,000 | 260,000 | 260,000 |
| Total Expenditures | \$ 16,149,713 | \$ 16,060,138 | \$ 14,365,609 | \$ 13,467,763 | \$ 15,126,582 | \$ 14,993,071 | \$ 19,182,903 | \$ 15,534,759 | \$ 15,964,877 | \$ 16,426,305 | \$ 16,900,606 |

Difference from Budget 20-21 to Proposed Budget 21-22:

26.82% \$ 4,056,321

Difference from Budget 20-21 to Estimated Actual 20-21:

-0.88% \$ (133,511)

Difference from Estimated Actual 20-21 to Proposed Budget 21-22:

27.95% \$ 4,189,832

(1) Includes the police station renovation project.

EXPENDITURES BY FUND

Included in this budget document are the Village's General Corporate Fund, Water Fund, Motor Fuel Tax Fund, SSA Bond & Interest Fund, Water Capital Improvement Fund, Capital Projects Fund, Debt Service Fund, Land Acquisition, Facility Expansion and Renovation Fund and Rt. 83/Plainfield Road Business District Tax Fund.

At the beginning of each department and/or fund is a narrative section which includes a mission statement/purpose, accomplishments of the previous year and the goals and objectives for the upcoming year. Included in this section are line-item budgeted expenditures for each account presented for the FY 2021-22 budget year and compared with budgeted and estimated actual expenditures for the prior year.

General Fund

The General Fund accounts for the expenditures for the operating departments and commissions, and the budget is broken down into the following departments: Village Board and Clerk, Board of Police Commissioners, Administration, Planning and Economic Development, Parks and Recreation, Finance, Police, Public Works, Building and Zoning and Hotel/Motel.

| Department | FY 21-22 Budget | FY 20-21 Budget | % Change | \$ Change |
|-------------------------------|----------------------|---------------------|----------|---------------------|
| Village Board & Clerk | \$ 87,211 | \$ 76,614 | 13.83% | \$ 10,597 |
| Board of Police Commissioners | 32,404 | 31,898 | 1.59% | 506 |
| Administration | 1,359,771 | 1,244,051 | 9.30% | 115,720 |
| Planning & Econ. Development | 190,675 | 181,824 | 4.87% | 8,851 |
| Parks & Recreation | 675,154 | 370,336 | 82.31% | 304,818 |
| Finance | 436,423 | 353,128 | 23.59% | 83,295 |
| Police | 6,657,788 | 5,443,609 | 22.30% | 1,214,179 |
| Public Works | 1,592,325 | 1,233,202 | 29.12% | 359,123 |
| Building & Zoning | 441,708 | 427,864 | 3.24% | 13,844 |
| Hotel/Motel | 15,500 | 6,000 | 158.33% | 9,500 |
| Fund Transfers | 1,207,634 | 279,851 | 331.53% | 927,783 |
| Total All Departments | <u>\$ 12,696,593</u> | <u>\$ 9,648,377</u> | | <u>\$ 3,048,216</u> |

Village Board & Clerk – \$87,211

The Village Board & Clerk budget realized a 13.8% increase. Highlights include:

- Salaries and benefits for the Mayor, Clerk, and Liquor Control Commissioner and a stipend of \$200/meeting for trustees.
- Funding for office supplies and local conferences.
- Funding for strategic planning.

See the Village Board & Clerk section for line item detail.

Board of Police Commissioners – \$32,404

The Board of Police Commissioner's budget includes a 1.6% increase. The list of eligible candidates to be police officers has expired, and \$21,000 was allocated to conduct written, physical, and other exams necessary to construct a new list for both patrol and sergeants.

See the Board of Police Commissioner's section for line item detail.

Administration Department – \$1,359,771

Exclusive of transfers, the Administration Department budget realized a 9.3% increase:

- As a result of a new Village-wide pay plan adopted by the Village Board in October 2020 after a community comparison study was performed, non-union salaries increased across the board, which includes the Village Administrator, Assistant Village Administrator and Deputy Village Clerk in the Administration Department.
- The Illinois Municipal Retirement Fund (IMRF), the Village's pension plan for full-time employees excluding sworn police officers, increased the Village's contribution rate from 13.41% to 24.65% of payroll to account for a previously offered early retirement incentive. In Administration, this represents an estimated increase of \$45,517.
- The environmental crisis caused by a local business, Sterigenics, caused the Village to budget \$300,000 in crisis management fees in FY 2020 and an additional \$25,000 in FY 2021 to conduct ambient air testing, for public relations, for legal fees, and other related costs. This year, the budgeted cost is \$30,000 for some residual effects. In addition, the public relations budget was increased to \$23,000 for COVID-19 outreach programs.
- About \$18,000 was budgeted for cyber disruption to assist the Village in strategic EDP planning to avoid future cyber-attacks.
- Building maintenance costs increased \$33,000 due to COVID-19 supplies and remediation and overall increase in contractual maintenance costs. However, building improvements dropped \$40,000 due to one-time projects completed last year.
- \$50,000 for clerical consulting fees was added to enable hiring a temporary administrative assistant.

Fund transfers are included in the Administration Department budget but are separately reported in the table above. The annual budgeted transfer to the Debt Service Fund for principal and interest payments on the 2015 GO ARS bonds is \$280,739 in FY 2022. An additional \$926,895 transfer to the Land Acquisition, Facility Expansion and Renovation Fund is budgeted to cover interior renovation on the future Community Resource Center (CRC) exceeding grant funding received. This caused the 331% increase in transfers.

See the Administration Department section for line item detail.

Planning and Economic Development – \$190,675

The Planning budget realized a 4.87% increase; about \$5,700 was due to the salary and pension increases noted previously, and \$4,550 was an increase to various outsourced positions.

See the Planning and Economic Development Department section for line item detail.

Parks and Recreation – \$675,154

The Parks and Recreation Department budget realized an 82.3% increase compared to the prior budget. The most significant change in expenditures lies in the planned capital improvements: \$208,000 was included for neighborhood park improvements to replace playground equipment and other enhancements at Ridgemoor Park (\$180,000) and repair the fishing pier at Willow Pond Park (\$28,000). Also, in the ADA park improvements line item, \$128,550 was budgeted for the ADA related interior renovations on the CRC which will serve as council chambers and space for park programming.

See the Parks and Recreation section for line item detail.

Finance Department – \$436,423

An increase of 23.6%, or about \$83,000, is expected compared to the prior budget, which brings the department back to the 2020 budget level. The contributing factors are increases in personnel costs as described previously, and from upgrading two part-time receptionist positions to one full-time, benefited position.

See the Finance Department section for line item detail.

Police Department – \$6,657,788

The Police Department budget realized an increase of 22.3% compared to the prior budget. Highlights are as follows:

- The salary budget for sworn officers has been increased by about 19% or \$428,291, due to step increases to officers as per their union contract. The contract that expired April 30, 2019, was settled in January 2021, and included wage and other

benefit increases. The same line item includes the pay increases for the Chief and Deputy Chief in accordance with the new Village pay plan.

- Records secretaries had salary increases in accordance with the new pay plan; these positions also experienced the IMRF pension increase described previously.
- Three new sworn patrol positions were hired in 2021 and added to the FY 2021-22 budget and are reflected in a new line item, “Salaries - COPS Grant Officers” as these officers were hired in accordance with the terms of a grant agreement. Their base salaries and certain benefits are being subsidized about 38% by the grant. The new positions must be retained for four years in accordance with grant requirements.
- The police pension contribution increased by \$116,281, an increase of 10.8%.
- Additional capital was budgeted as follows: \$61,000 for body cameras; \$22,000 for new in-car cameras; \$168,000 for replacement of three squad cars; \$32,000 for a new copier; \$21,000 for Livescan equipment and \$6,000 for new police bicycles.

See the Police Department section for line item detail.

Public Works – \$1,592,325

The Public Works Department budget realized a 29.1% increase compared to the prior budget. Highlights are as follows:

- Budgeted personnel costs decreased by \$33,517, as the Superintendent of Public Works position was eliminated but was offset by the Village pay plan and IMRF increases previously noted.
- Within vehicles, \$131,721 is budgeted for one Ford F-550 and one dump truck, split 50/50 with the Water Fund.
- \$150,000 was allocated again for new Village entrance signs and park signs; these were budgeted in 2020 but not installed, removed from the budget in 2021, and added again for 2022.
- Several contractual service line items were increased to reflect current spending trends: snow removal increased \$10,000; street and ROW maintenance increased \$15,000; and tree maintenance increased \$30,000.

See the Public Works section for line item detail.

Building & Zoning – \$441,708

The Building & Zoning Department budget realized a 3.2% increase. This department has two full time employees, a Building Official and Building and Zoning Secretary, the latter who splits her time with the Planning Department; the Village pay plan and IMRF increases added \$17,368 to personnel costs for these positions. Most of the inspection work is outsourced to consultants, but those line items remained relatively unchanged from the prior year.

See the Building & Zoning section for line item detail.

Hotel/Motel – \$15,500

This department was added in FY 2020-21 and was previously accounted for in the (closed) Hotel/Motel Tax Fund. Activity related to tourism promotion is budgeted within this department, including \$10,000 for advertising.

See the Hotel/Motel Department section for line item detail.

General Fund Balance

The General Fund's fund balance is estimated to be \$7,033,342 on April 30, 2021, and \$6,220,930 on April 30, 2022. As noted throughout the budget document, the Village's targeted fund balance reserve is 120 days of operating expenditures. The projected number of days of operating expenditures of fund balance on April 30, 2021, is 268 days, and on April 30, 2022, is 216 days. Despite the planned drawdown of fund balance, the steady financial position of the General Fund is a result of above expected revenues and adding new revenue sources. The Village's long-range plan, as described and depicted in graphical format in the Organizational Goals, Strategic Plan and Long-Term Financial Overview section of this document, indicates balanced budget spending in future years.

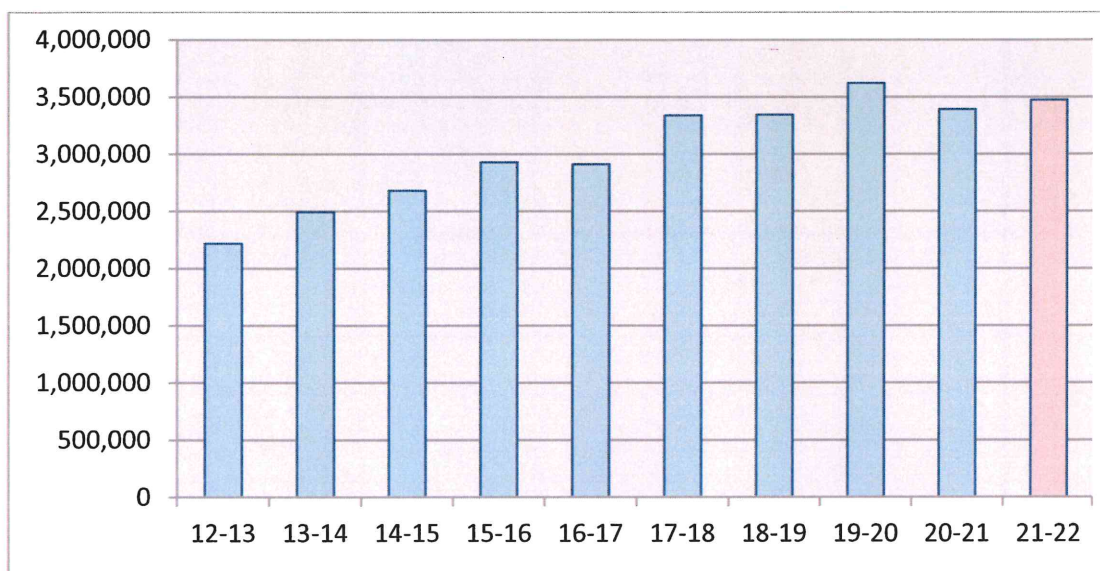
Water Fund

The Water Fund accounts for the costs associated with purchasing water from the DuPage Water Commission and distributing to all customers within the Village. This includes maintaining and improving the water distribution system, storage facilities and providing for the reading, installation, and testing of water meters. The purchase of water from DuPage Water Commission is the Funds largest expense, at \$1,689,800. The Water Fund's budget of \$3,473,501 is a 2.5% increase compared to the prior year.

The largest new expenses are \$58,000 in engineering fees to complete a water rate study and a Capital Improvement Plan risk/resilience study to determine the Village's comprehensive infrastructure needs and the appropriate water rates to fund them. Also, the other half of the public works vehicle purchases are budgeted in the Water Fund at \$131,721. Finally, an additional \$80,000 was added to the distribution system line item for the 75th Street watermain lining project.

One of the largest annual expenses is the transfer to the Water Capital Improvement Fund, which is used to build reserves for future capital projects to avoid or lessen the need to issue debt. The transfer is not budgeted at a fixed future amount annually, but rather reviewed and adjusted according to the overall financial health of the Water Fund. For FY 2021-22, the transfer was suspended to avoid depleting the Water Fund below minimum reserve requirements.

Water Fund Expense History



The chart above illustrates the annual expenses of the Village's Water Fund. Generally, any increases of magnitude relate to capital improvements of the system or rate increases for water purchased.

The increase in expenditures in FY 2012-13 through FY 2015-16 are a result of annual increases of 30%, 20%, 18% and 17%, respectively, in cost of purchased water supplied by the DuPage Water Commission.

In preparation for the Village's three water towers re-painting, the Village was accumulating resources and annually transferring funds over to the Water Capital Improvement Fund. FY 2017-18's spike in expenses was due to the \$400,000 budgeted transfer, which was budgeted at the same amount in FY 2018-19 and FY 2019-20. This dropped to \$200,000 in FY 2020-21 and was \$0 in FY 2021-22.

FY 2020-21 also experienced a decrease due to the prior Village Administrator's salary that was previously 25% allocated here (now allocated 100% to Administration). Also, no new vehicles were budgeted in FY 2020-21, but are in FY 2021-22 as noted previously.

Debt repayment totals \$121,159, of which \$66,711 is budgeted for the Water Fund's annual contribution towards the principal and interest due on the Village's General Obligation Alternate Revenue Source Bonds, Series 2015 and \$54,448 is budgeted to repay the fourth full year of principal and interest on the IEPA loan, which is being repaid over 20 years. Because of these existing obligations, that money will not be available for other operating costs or to increase the annual capital transfer to the Water Capital Improvements Fund until 2036 – 2038 when the obligations are paid off.

Working Capital Balance

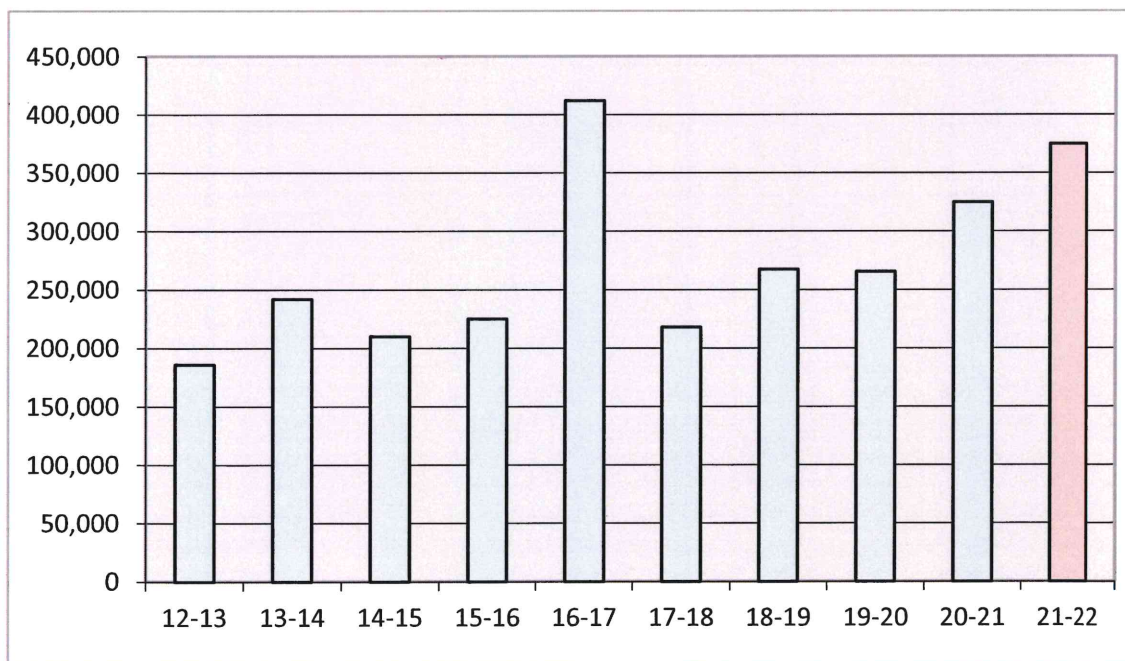
The working capital balance, or the difference between the current assets and current liabilities, is an indicator of liquidity and therefore, more comparable to a governmental fund balance than is net position. The Water Fund's working capital balance is estimated to be \$1,733,735 on April 30, 2021, and \$1,440,434 on April 30, 2022.

See the Water Fund section for line item detail.

Motor Fuel Tax Fund

The Motor Fuel Tax Fund was established in accordance with State Law as a means of accounting for maintenance and construction costs for street, road, and transportation projects, subject to approval by the Illinois Department of Transportation. The purpose of this fund is to provide essential maintenance operations and capital improvement of the Village's public street system and related infrastructure. Project management of this fund is provided by the Superintendent of Public Works. An annual expenditure is budgeted for crack filling and patching for various roads throughout the Village based on the adopted street maintenance plan; the FY 2021-22 amount is approximately \$375,000. In FY 2016-17, the Village budgeted an additional \$163,762 for the 25% local share of a state Local Agency Functional Overlay (LAFO) project on Clarendon Hills Road.

Motor Fuel Tax Fund Expenditure History



Fund Balance

The fund balance is projected to be \$767,072 on April 30, 2022.

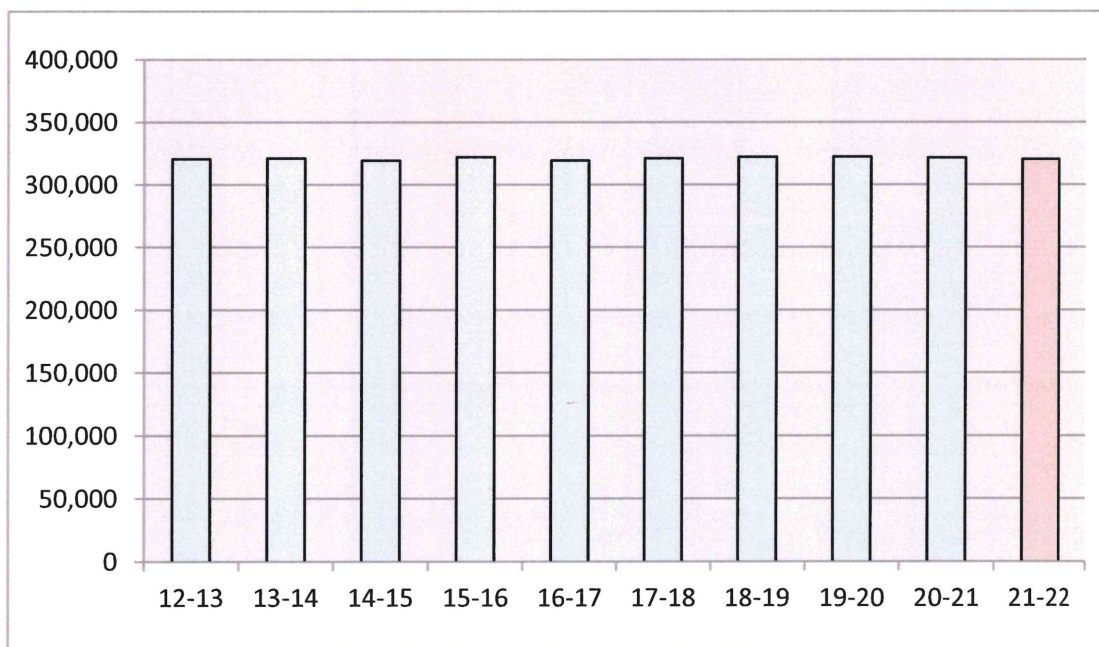
See the Motor Fuel Tax Fund section for line-item detail.

Special Service Area Funds

The Special Service Area (SSA) Funds were created to account for special service area public improvements and the debt service to fund those improvements in the Willowbrook Town Center development. The Special Service Area Project Fund is now closed. Funds to repay the SSA bonds come directly from an ad valorem tax levied on the property owners of the development from the Special Service Area Bond Fund.

Expenditures consist of debt service of \$320,585 in the current budget. As noted in the following chart, expenditures are uniform and will remain consistent over the life of the bonds, which mature in 2029.

Special Service Area Bond Fund Expenditure History



Water Capital Improvements Fund

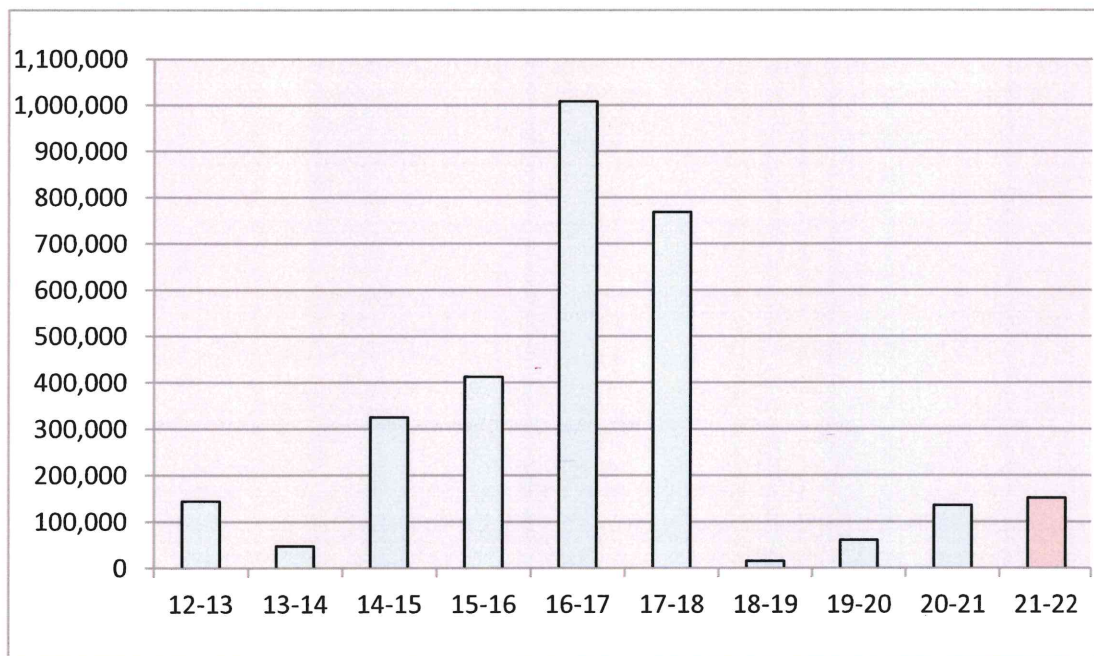
During FY 2006-07, the Water Capital Improvements Fund was created. The fund was established to account for the 40-cent rate reduction the Village received on each thousand gallons of water purchased from the DuPage Water Commission. Effective May 1, 2009, the rate reduction program was eliminated.

The Village typically makes an annual transfer from the Water Fund to the Water Capital Improvements Fund to accumulate monies to paint the Village's water towers and other capital needs of the water distribution system. This "pay as you go" method was approved by the Village Board to avoid issuing debt in the future. In FY 2013-14, an engineering analysis was completed to determine exactly when the painting would need to occur and what the cost would be; the results of the study yielded that the re-painting would cost roughly twice the original estimate and would need to occur sooner than was previously planned. Because the costs to repaint were higher and as the project needed to commence sooner than was contemplated, the Village issued bonds in April 2015, a portion of which paid for the first phase of the project.

The engineering costs for the first phase of the project occurred in FY 2014-15; the first water tank was painted in FY 2015-16 at a cost of \$364,000 using bond proceeds; the second phase, the three million-gallon standpipe, was repainted in FY 2016-17 at a cost of about \$981,000 using the proceeds of a low interest IEPA loan; and the final phase, the repainting of the third tower, was done in FY 2017-18 using existing reserves and an additional transfer from the Water Fund.

In addition, other water capital needs are paid from this fund, including \$152,125 budgeted in FY 2021-22 for fire hydrant sandblasting, painting and replacement.

Water Capital Improvements Fund Expense History

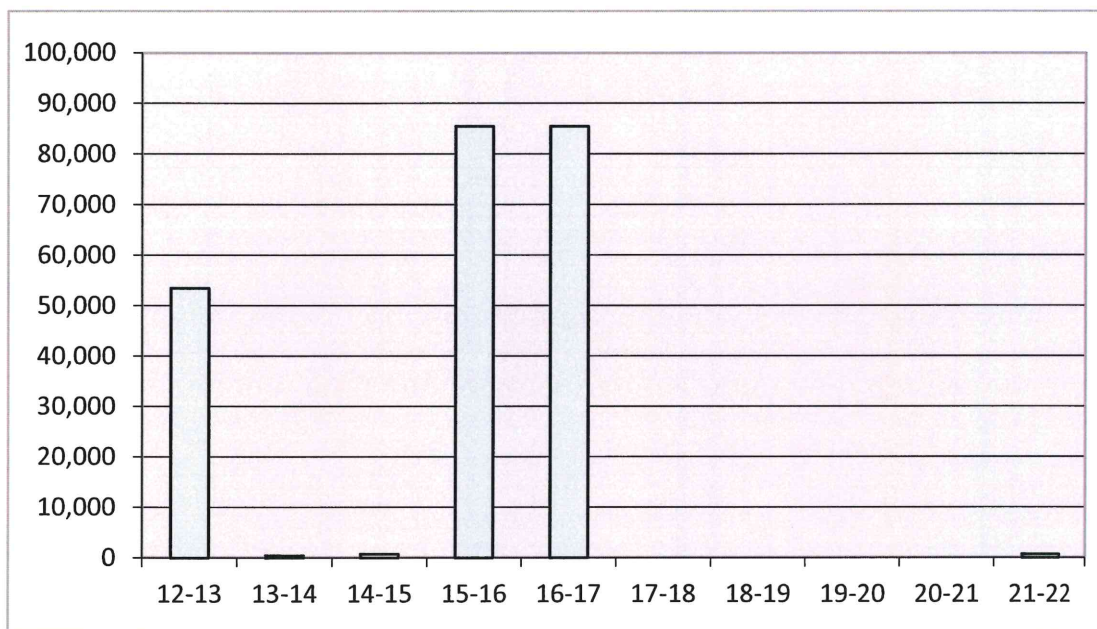


See the Water Capital Improvements Fund section for line item detail.

Capital Projects Fund

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. In addition, the Capital Projects Fund is used when a capital acquisition is financed by several funds or over several accounting periods. In FY 2015-16 the entire remaining fund balance was budgeted to supplement the Willow Pond park project, however, due to the state's mandate to suspend work on that project, none of the Capital Projects Fund's fund balance was spent that year. In FY 2016-17 the entire fund balance of \$85,500 was re-budgeted and spent on traffic improvements, and for the last few years this fund has been dormant. FY 2021-22 includes spending residual accumulated interest earnings on annual bond fees.

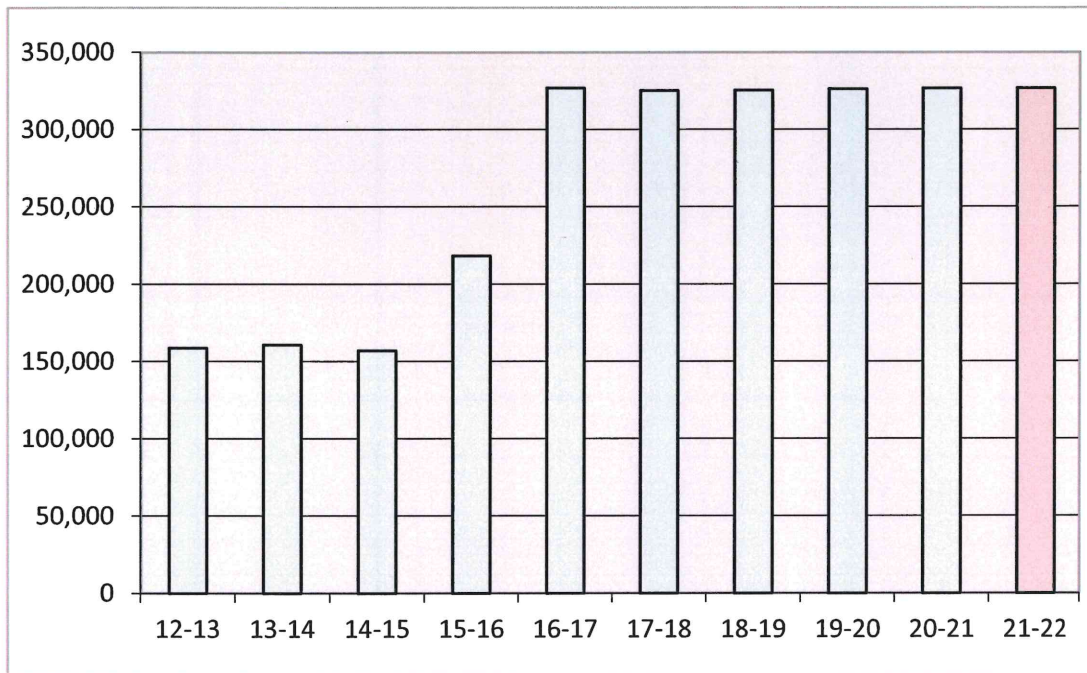
Capital Projects Fund Expenditure History



Debt Service Fund

The Debt Service Fund is used to pay the principal and interest on the General Obligation Alternate Revenue Source Bonds, Series 2015, issued in April 2015, which financed the police station renovation, re-painting of the first water tower, and advance refunding of a portion of the former Series 2008 bonds. Funding comes from transfers from the General Fund and Water Fund until the debt is paid off in December 2035.

Debt Service Fund Expenditure History



Land Acquisition, Facility Expansion and Renovation Fund

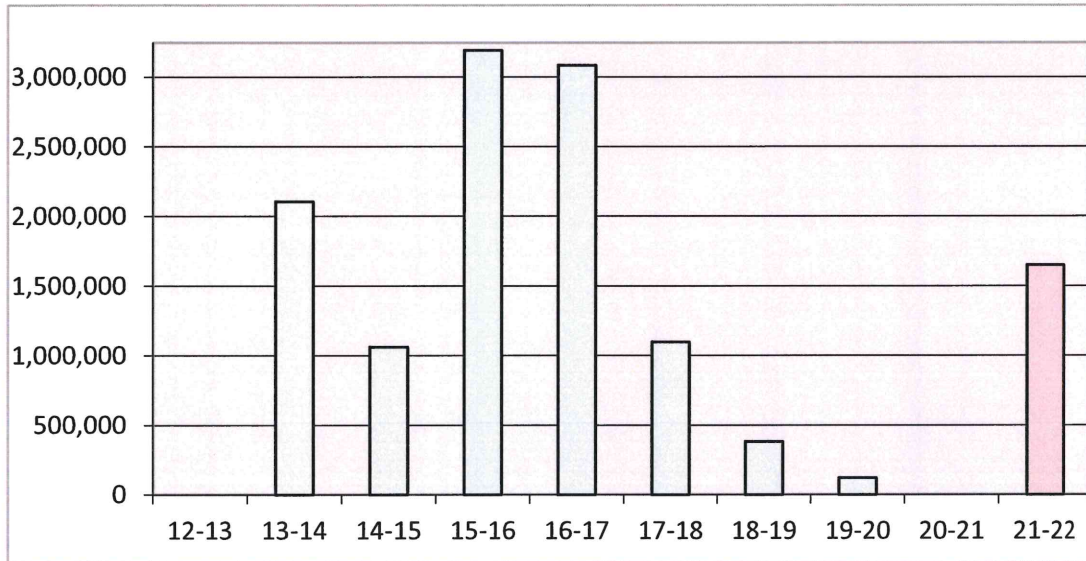
The Village's second capital projects fund is the Land Acquisition, Facility Expansion and Renovation Fund. This fund was created in FY 2011-12 via a transfer of surplus funds from the General Fund. The Village purchased two buildings from this fund in FY 2013-14, and in FY 2014-15 completed the renovation of the first building at 835 Midway Drive for the new Village Hall; approximately \$1.1 million of reserves was budgeted for this project, which was Phase One of the Village's master facilities plan.

The second phase of the master facilities plan was the renovation of the existing Village Hall/police department to be used exclusively for public safety, which was expected to commence in the fall of 2015 (FY 2015-16), but due to delays in the design work commenced in FY 2016-17. Funding for that phase was provided primarily by the General Obligation Alternate Revenue Source Bonds, Series 2015. Change orders and cost overages necessitated additional funding to complete the project, so in FY 2017-18 a transfer in from the General Fund of \$849,000 was budgeted. The remainder of the project was completed in FY 2017-18 at a cost of about \$800,000, which exhausted the bond proceeds and the General Fund transfer.

The third phase of the master facilities plan centers around the second building purchased during FY 2013-14, at 825 Midway Drive; this third building on the new municipal campus will be used as a Community Resource Center to host the Village's various park and recreation programs, Village board meetings and other community events. Design engineering on this facility began in FY 2017-18, and in FY 2018-19 \$383,000 was budgeted to complete Phase I of renovation (exterior work). Originally, interior work was

planned to occur in FY 2019-20, but due to unforeseen events occurring in the Village during FY 2018-19, it was decided to defer the interior renovation work. For FY 2021-22, \$1,651,895 is budgeted to complete the project now that a partial funding source (state grant funds) has been secured.

Land Acquisition, Facility Expansion and Renovation Fund Expenditure History

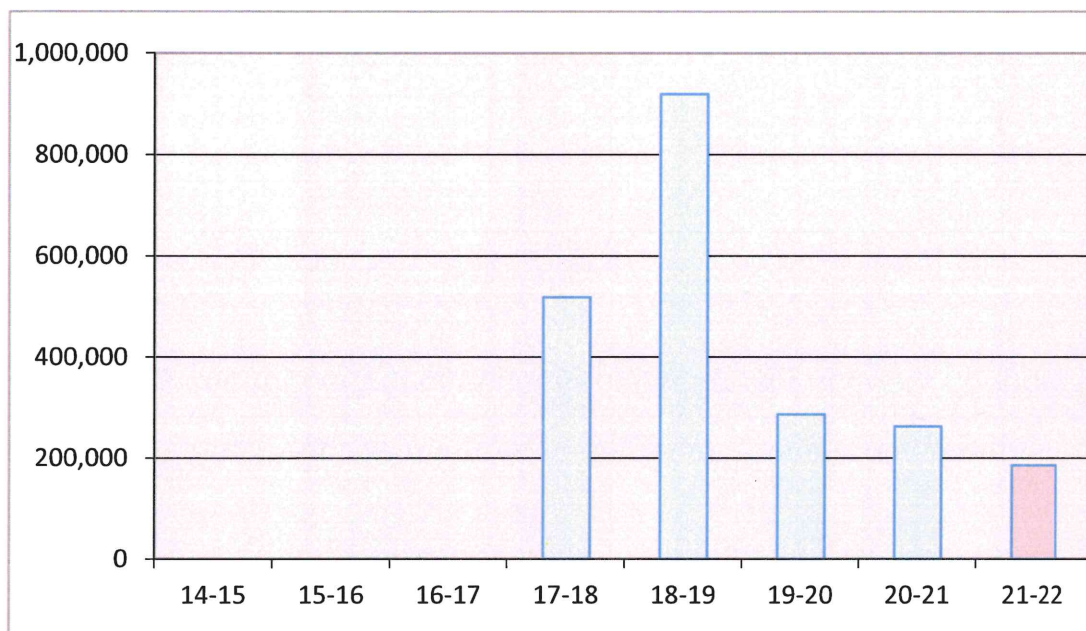


Rt. 83/Plainfield Road Business District Tax Fund

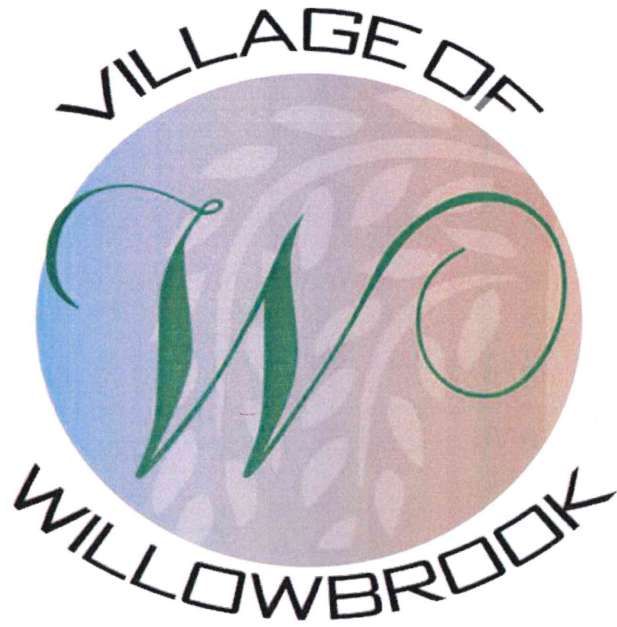
On July 11, 2016, the Village adopted three ordinances to create the Rt. 83/Plainfield Road Business District, the first business district the Village has ever had. The business district is comprised of two sections; the section north of Plainfield Road formerly housed a K-Mart store, which sat vacant for many years. The K-Mart was renovated into a Pete's Fresh Market grocery store, which opened in November 2018. An Ulta Beauty and Stein Mart are also attached, as well as out lot buildings newly constructed on the property. Those properties comprise *The Willows* shopping center.

business district. In FY 2018-19, the entire predicted fund balance was budgeted for economic development incentives although since those businesses failed to open during that year, very little was spent. As *The Willows* stores are newly opened and historical sales tax data is not available, annual business district sales taxes were estimated on the *Town Center* retailers with conservative increases for *The Willows* factored in. About \$173,000 is budgeted for reimbursement of developer improvements and an additional \$13,141 in legal fees, consultant fees and other administrative expenditures is also budgeted.

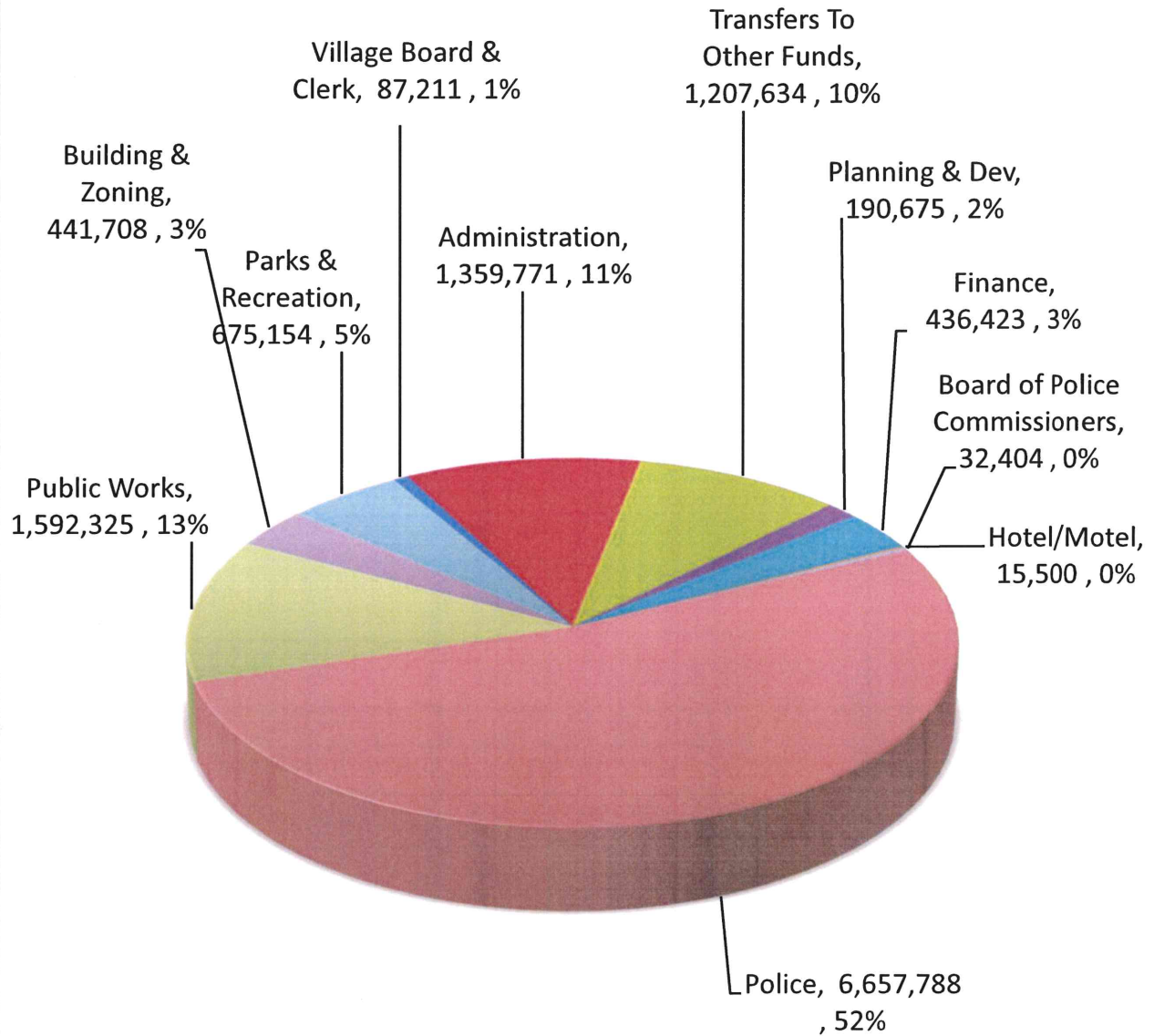
Rt. 83/Plainfield Road Business District Tax Fund Expenditure History



GENERAL FUND



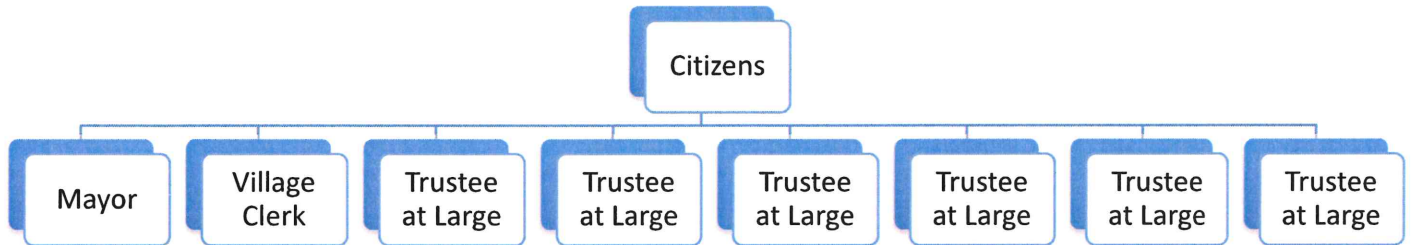
FY 2021-22 General Fund Expenditures Summary
\$12,696,593



GENERAL FUND
FINANCIAL SUMMARY FY 2021-22
CURRENT YEAR AND 5 YEAR FORECAST

| | FY 19-20 Actual | FY 20-21 Budget | FY 20-21 Projected | Year 1 FY 21-22 Proposed | Year 2 FY 22-23 Proposed | Year 3 FY 23-24 Proposed | Year 4 FY 24-25 Proposed | Year 5 FY 25-26 Proposed |
|---|--------------------|--------------------|-----------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Beginning Fund Balance | \$ 5,255,725 | \$ 5,232,413 | \$ 5,501,964 | \$ 7,033,342 | \$ 6,220,930 | \$ 7,341,258 | \$ 8,196,074 | \$ 8,717,850 |
| Revenues | 9,560,719 | 8,518,618 | 10,802,959 | 11,884,181 | 12,018,671 | 12,099,370 | 12,133,452 | 12,223,592 |
| Transfer In (From Hotel/Motel Tax Fund) | - | 715,941 | 717,759 | - | - | - | - | - |
| Total Revenues/Transfers In | 9,560,719 | 9,234,559 | 11,520,718 | 11,884,181 | 12,018,671 | 12,099,370 | 12,133,452 | 12,223,592 |
| % change | | | | 28.69% | 1.13% | 0.67% | 0.28% | 0.74% |
| Operating Expenditures | 9,010,838 | 9,254,194 | 9,583,312 | 10,515,498 | 10,583,963 | 10,928,320 | 11,292,134 | 11,676,930 |
| Capital Expenditures | - | 114,332 | 126,177 | 973,461 | 38,443 | 39,476 | 40,541 | 41,637 |
| Transfers Out | 303,642 | 279,851 | 279,851 | 1,207,634 | 275,937 | 276,757 | 279,002 | 275,410 |
| Total Expenditures/Transfers Out | 9,314,480 | 9,648,377 | 9,989,340 | 12,696,593 | 10,898,344 | 11,244,553 | 11,611,676 | 11,993,977 |
| % change | | | | 31.59% | -14.16% | 3.18% | 3.26% | 3.29% |
| Net Surplus (Deficit) | 246,239 | (413,818) | 1,531,378 | (812,412) | 1,120,328 | 854,816 | 521,776 | 229,615 |
| Ending Fund Balance | 5,501,964 | 4,818,595 | 7,033,342 | 6,220,930 | \$ 7,341,258 | \$ 8,196,074 | \$ 8,717,850 | \$ 8,947,464 |
| Daily Operating Cost | \$ 24,687 | \$ 25,354 | \$ 26,256 | \$ 28,810 | \$ 28,997 | \$ 29,941 | \$ 30,937 | \$ 31,992 |
| # Days Fund Balance Reserve | 223 | 190 | 268 | 216 | 253 | 274 | 282 | 280 |
| # Days Reserve Objective | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| Prior Year Adopted Budget Reserve Days | | | 190 | 178 | 157 | 130 | 96 | 56 |

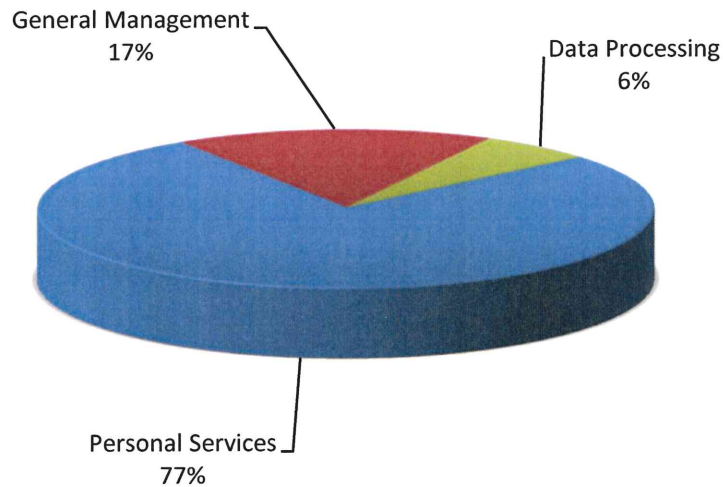
Village of Willowbrook Village Board & Clerk Organization Chart



The Village Board establishes policies and procedures for the Village and is responsible for all legislative matters of the Village. The Mayor serves as the chairperson at Board meetings and appoints various Committee Members. The six-member Board of Trustees are elected at large on a staggered four-year term. The Village Clerk is an elected position that is responsible for maintaining records for the Village.

Village Board and Clerk Budget Fiscal Year 2021-22

| <u>Program</u> | <u>Description</u> | <u>FY 2019-20 Budget</u> | <u>FY 2020-21 Budget</u> | <u>FY 2021-22 Budget</u> |
|--------------------|---------------------|------------------------------|------------------------------|------------------------------|
| 400 | Personal Services | \$ 69,281 | \$ 66,648 | \$ 66,745 |
| 410 | General Management | 14,407 | 9,466 | 14,716 |
| 417 | Data Processing | 6,000 | - | 5,250 |
| 420 | Community Relations | 500 | 500 | 500 |
| 430 | Contingencies | - | - | - |
| | Total | <u>\$ 90,188</u> | <u>\$ 76,614</u> | <u>\$ 87,211</u> |
| Percent Difference | | | -15.05% | 13.83% |

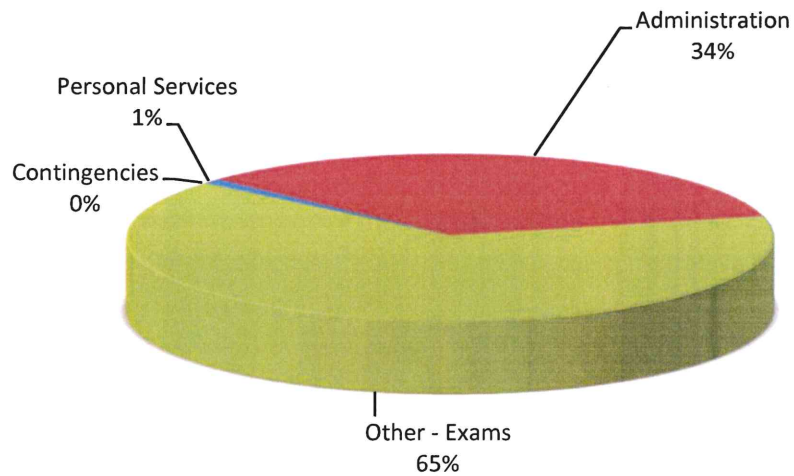


BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2021/22

| GL NUMBER | DESCRIPTION | 2020-21 ORIGINAL BUDGET | 2020-21 PROJECTED ACTIVITY | 2021-22 APPROVED BUDGET | 2021-22 APPROVED % CHANGE | 2021-22 APPROVED AMT CHANGE |
|---------------------------------|------------------------------------|-------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|
| Dept 05 - VILLAGE BOARD & CLERK | | | | | | |
| APPROPRIATIONS | | | | | | |
| PERSONAL SERVICES | | | | | | |
| 01-05-400-147 | MEDICARE | 887 | 887 | 887 | | |
| 01-05-400-161 | SOCIAL SECURITY | 3,794 | 3,794 | 3,794 | | |
| 01-05-410-101 | SALARY - MAYOR & VILLAGE BOARD | 54,000 | 54,000 | 54,000 | | |
| 01-05-410-125 | SALARY - VILLAGE CLERK | 7,200 | 7,200 | 7,200 | | |
| 01-05-410-141 | LIFE INSURANCE - ELECTED OFFICIALS | 767 | 769 | 864 | 12.65 | 97 |
| PERSONAL SERVICES | | 66,648 | 66,650 | 66,745 | 0.15 | 97 |
| GENERAL MANAGEMENT | | | | | | |
| 01-05-410-201 | PHONE - TELEPHONES | 696 | 696 | 696 | | |
| 01-05-410-301 | OFFICE SUPPLIES | 500 | 500 | 500 | | |
| 01-05-410-302 | PRINTING & PUBLISHING | | 250 | 250 | | 250 |
| 01-05-410-303 | FUEL/MILEAGE/WASH | 100 | 100 | 100 | | |
| 01-05-410-304 | SCHOOLS/CONFERENCES/TRAVEL | 5,770 | 750 | 5,770 | | |
| 01-05-410-305 | STRATEGIC PLANNING | | | 5,000 | | 5,000 |
| 01-05-410-307 | FEES/DUES/SUBSCRIPTIONS | 2,400 | 2,400 | 2,400 | | |
| GENERAL MANAGEMENT | | 9,466 | 4,696 | 14,716 | 55.46 | 5,250 |
| DATA PROCESSING | | | | | | |
| 01-05-417-212 | EDP EQUIPMENT/SOFTWARE | | 1,000 | 5,250 | | 5,250 |
| DATA PROCESSING | | | 1,000 | 5,250 | | 5,250 |
| COMMUNITY RELATIONS | | | | | | |
| 01-05-420-365 | PUBLIC RELATIONS | 500 | 350 | 500 | | |
| COMMUNITY RELATIONS | | 500 | 350 | 500 | | |
| TOTAL APPROPRIATIONS | | 76,614 | 72,696 | 87,211 | 13.83 | 10,597 |

Board of Police Commissioners Budget Fiscal Year 2021-22

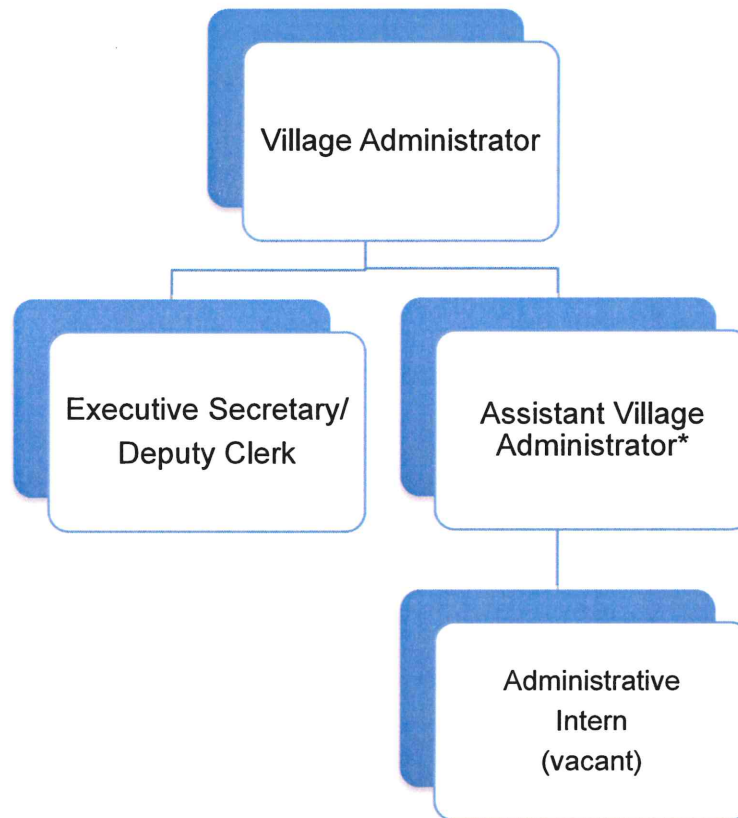
| <u>Program</u> | <u>Description</u> | <u>FY 2019-20 Budget</u> | <u>FY 2020-21 Budget</u> | <u>FY 2021-22 Budget</u> |
|----------------|--------------------|------------------------------|------------------------------|------------------------------|
| 400 | Personal Services | \$ 320 | \$ 298 | \$ 304 |
| 435 | Administration | 12,100 | 11,100 | 11,100 |
| 440 | Other - Exams | 25,500 | 20,500 | 21,000 |
| 445 | Contingencies | - | - | - |
| | Total | <u>\$ 37,920</u> | <u>\$ 31,898</u> | <u>\$ 32,404</u> |
| | Percent Difference | | -15.88% | 1.59% |



BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2021/22

| GL NUMBER | DESCRIPTION | 2020-21 ORIGINAL BUDGET | 2020-21 PROJECTED ACTIVITY | 2021-22 APPROVED BUDGET | 2021-22 APPROVED % CHANGE | 2021-22 APPROVED AMT CHANGE |
|---|--------------------------------|-------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|
| Dept 07 - BOARD OF POLICE COMMISSIONERS | | | | | | |
| APPROPRIATIONS | | | | | | |
| PERSONAL SERVICES | | | | | | |
| 01-07-400-147 | MEDICARE | 7 | 14 | 14 | 100.00 | 7 |
| 01-07-400-161 | SOCIAL SECURITY | 31 | 62 | 62 | 100.00 | 31 |
| 01-07-435-148 | LIFE INSURANCE - COMMISSIONERS | 260 | 228 | 228 | (12.31) | (32) |
| PERSONAL SERVICES | | 298 | 304 | 304 | 2.01 | 6 |
| ADMINISTRATION | | | | | | |
| 01-07-435-239 | FEES - BOPC ATTORNEY | 5,000 | 5,000 | 5,000 | | |
| 01-07-435-301 | OFFICE SUPPLIES | 100 | 100 | 100 | | |
| 01-07-435-302 | PRINTING & PUBLISHING | 4,000 | 3,652 | 4,000 | | |
| 01-07-435-304 | SCHOOLS/CONFERENCES/TRAVEL | 1,000 | 1,000 | 1,000 | | |
| 01-07-435-307 | FEES/DUES/SUBSCRIPTIONS | 500 | 375 | 500 | | |
| 01-07-435-311 | POSTAGE & METER RENT | 500 | 500 | 500 | | |
| ADMINISTRATION | | 11,100 | 10,627 | 11,100 | | |
| OTHER | | | | | | |
| 01-07-440-542 | EXAMS - WRITTEN | 15,000 | 5,558 | 15,000 | | |
| 01-07-440-543 | EXAMS - PHYSICAL | 2,000 | 2,016 | 2,000 | | |
| 01-07-440-544 | EXAMS - PSYCHOLOGICAL | 2,500 | 4,950 | 2,500 | | |
| 01-07-440-545 | EXAMS - POLYGRAPH | 1,000 | 1,600 | 1,500 | 50.00 | 500 |
| OTHER | | 20,500 | 14,124 | 21,000 | 2.44 | 500 |
| TOTAL APPROPRIATIONS | | 31,898 | 25,055 | 32,404 | 1.59 | 506 |

Village of Willowbrook
Administration
Organizational Chart



* Position recategorized from Assistant to the Village Administrator to Assistant Village Administrator during FY 2018-19.

The Village Administrator provides overall direction and administration of policies and procedures established by the Mayor and Board of Trustees. The Administrator coordinates the activities of all Village departments and formulates policies, goals, and objectives in conjunction with the department directors. Services provided include: executing Board policies and objectives, agendas, research, and intergovernmental relations; formulating, monitoring, and coordinating communication programs; responding to citizens requests for information and assistance; developing programs that increase employee morale, motivation, and productivity and providing input into the annual operating budget and five-year long-range plan.

Administration Department

Goals, Objectives, and Accomplishments

The broad goals noted in the Organizational Goals, Strategic Plan, and Long-Term Financial Overview are addressed on a departmental level by the following activities:

1. Provide financial stability:

- Monitor the effects of pending legislation on the Village's revenue streams and financial position by continuing membership in and attending conferences offered by the DuPage Mayors and Managers Conference (DMMC), Metropolitan Mayors Caucus (MMC), West Central Municipal Conference (WCMC), Municipal Clerks and Illinois Municipal League (IML).

Performance Measure: Number of Conferences/Meetings Attended

| Member Agency | 2021-22 Goal | 2020-21 Actual | 2019-20 Actual | 2018-19 Actual | 2017-18 Actual |
|---------------|--------------|----------------|----------------------|----------------|----------------|
| DMMC | 18 | 18 | 36 | 8 | 10 |
| MMC | Member | Member | Member | Member | Member |
| WCMC | 4 | 2 | 4 | 2 | 7 |
| Clerks | 8 | 7 | 8 | 7 | n/a |
| IML | 1 | 1 | cancelled (pandemic) | 2 | 1 |
| TOTAL | 31 | 28 | 48 | 19 | 18 |

n/a – data not available

- The Village also has a significant interest in collaborating with other local government units in multi-jurisdictional initiatives to achieve cost-savings. In FY 2021-22, the Village anticipates partnering with several neighboring communities regarding the area of shared services. The expectation is that by leveraging a group of municipalities' purchasing power, local agencies will lower costs and maintain services.
- Continue the practice of aggressively pursuing available grant opportunities to reduce capital expenses by applying for grants. The strategy of this directive includes applying for grants for work that is already planned to be completed – not projects that have not been prioritized for completion.

Performance Measure: Number of Grants Applied For/Awarded

| | 2021- 22 Goal | 2020-21 Actual | 2019-20 Actual | 2018-19 Actual | 2017-18 Actual |
|------------------------------|------------------|-------------------|--------------------------------|-----------------------|------------------------------------|
| # of Grants Applied For | 4 | 3 | 5 | 1 | 1 |
| # of Grants Awarded | 4 | 1 | 1 | 1 | 1 |
| Grant Programs Awarded | | COPS Hiring | CARES (COVID- 19 relief) | 825 Midway HVAC | Municipal parking lot pavers |

2. Commitment to Technology Advancements:

- Convert paper archive files to electronic files to eliminate excessive paper storage and provide for searchable electronic storage media. This will also enable a more efficient response to FOIA requests. Due to the COVID-19 pandemic, scanning was postponed.

Performance Measure: Number of Pages Converted

| | 2021-22 Goal | 2020-21 Actual | 2019-20 Actual | 2018-19 Actual | 2017-18 Actual |
|------------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| Pages Scanned | 200,000 | 45,440 | none | 194,804 | 133,645 |

- Utilize technology to enhance communications to Village residents and businesses. The Village maintains a website with a plethora of information, including meeting dates and agenda packets, online bill payment links, Village news, events, communications, financial data, forms and applications, Village code, staff, elected official directory, and FAQ's. The Village's mobile phone app can be downloaded which provides communications plus a listing of Village retailers and restaurants, Village Board and committee meeting dates and other items. Succinct, pertinent communications are also printed on the Memo Board section of the water bills. In FY 2017-18, the Village re-launched its public access (PEG) channel, which scrolls various communications and videos. In FY 2018-19 the police department launched NIXLE to allow residents to receive text messages for emergency communication; the police department also maintains its own Facebook page for additional public safety communication. In addition, as

an unintended consequence of the global pandemic, the Village utilized Zoom to host staff, Committee, and Village Board meetings remotely. In FY 2021-22, in an effort to increase transparency and meet the Village's expectations for technology, the Village has budgeted for the purchase and implementation of police body cameras.

Performance Measure: Number of Technology Initiatives

| | 2021-22 Goal | 2020-21 Actual | 2019-20 Actual | 2018-19 Actual | 2017-18 Actual |
|---------------------------|---------------------------------------|--|---|--|--|
| # of Initiatives | 8 | 7 | 8 | 6 | 5 |
| Initiative Description | Previous year + body cameras | website, e-newsletter, mobile app, water bill, PEG channel, NIXLE, ZOOM | website, e-newsletter, mobile app, water bill, PEG channel, NIXLE, Polco, ZOOM | redesigned website, e-newsletter, mobile app, water bill, PEG channel, NIXLE | website, e-newsletter, mobile app, water bill, PEG channel |

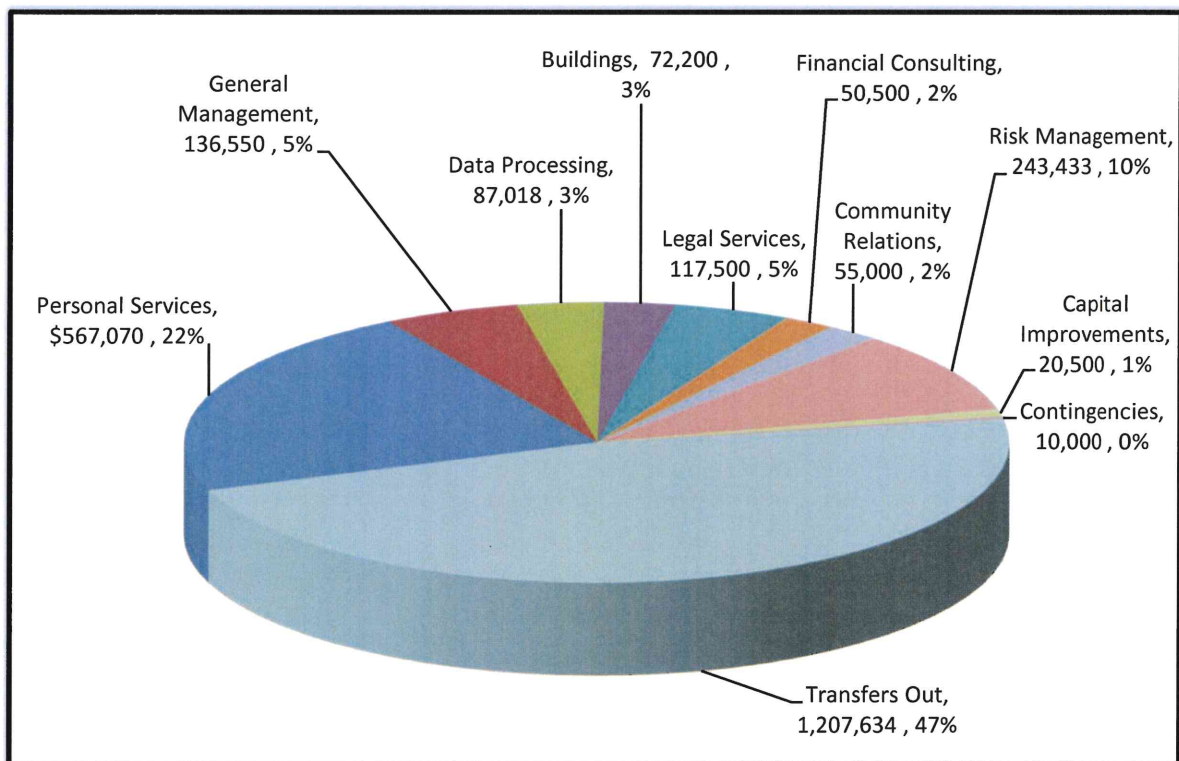
3. Public involvement in department services:

- In FY 2020-21, the Village managed the response to the COVID-19 pandemic, which included critical operational changes, procurement of necessary supplies, virtual public meetings, and reopening Village Hall to the public.
- In FY 2021-22, Village staff plans to work with the Village Board to adopt a Tax Increment Finance district for the Executive Plaza area. The TIF will alleviate stormwater flooding and generate long-term economic growth.
- In FY 2021-22, Village staff will apply for and receive funding for the remodeling of the Community Resource Center, which will host Board of Trustees meetings and recreational activities.
- In FY 2021-22, Village staff will execute key technology projects to position the Village for future growth and innovation. Projects include evaluating the Village's IT infrastructure, reviewing the network configuration, and an improved document management system.
- In FY 2021-22, Staff will continue to increase efficiencies through the modernization of the employee manual, evaluation of existing procedures, and process streamlining.

Administration Department Budget Fiscal Year 2021-22

| <u>Program</u> | <u>Description</u> | <u>FY 2019-20 Budget</u> | <u>FY 2020-21 Budget</u> | <u>FY 2021-22 Budget</u> |
|----------------|---------------------------|------------------------------|------------------------------|------------------------------|
| 400 | Personal Services | \$ 422,356 | \$ 492,877 | \$ 567,070 |
| 455 | General Management | 72,351 | 132,434 | 136,550 |
| 460 | Data Processing | 42,271 | 81,782 | 87,018 |
| 466 | Buildings | 61,800 | 38,995 | 72,200 |
| 470 | Legal Services | 77,500 | 152,000 | 117,500 |
| 471 | Financial Consulting | - | - | 50,500 |
| 475 | Community Relations | 307,500 | 32,000 | 55,000 |
| 480 | Risk Management | 245,830 | 243,463 | 243,433 |
| 485 | Capital Improvements | 463,007 | 60,500 | 20,500 |
| 490 | Contingencies | - | 10,000 | 10,000 |
| 900 | Transfers Out | 398,873 | 279,851 | 1,207,634 |
| | Total | \$ 2,091,488 | \$ 1,523,902 | \$ 2,567,405 |
| | Percent Difference | | -27.14% | 68.48% |

| | | | |
|--------------------------|------------|------------|------------|
| Personnel (FTEs): | 3.5 | 3.0 | 3.5 |
|--------------------------|------------|------------|------------|



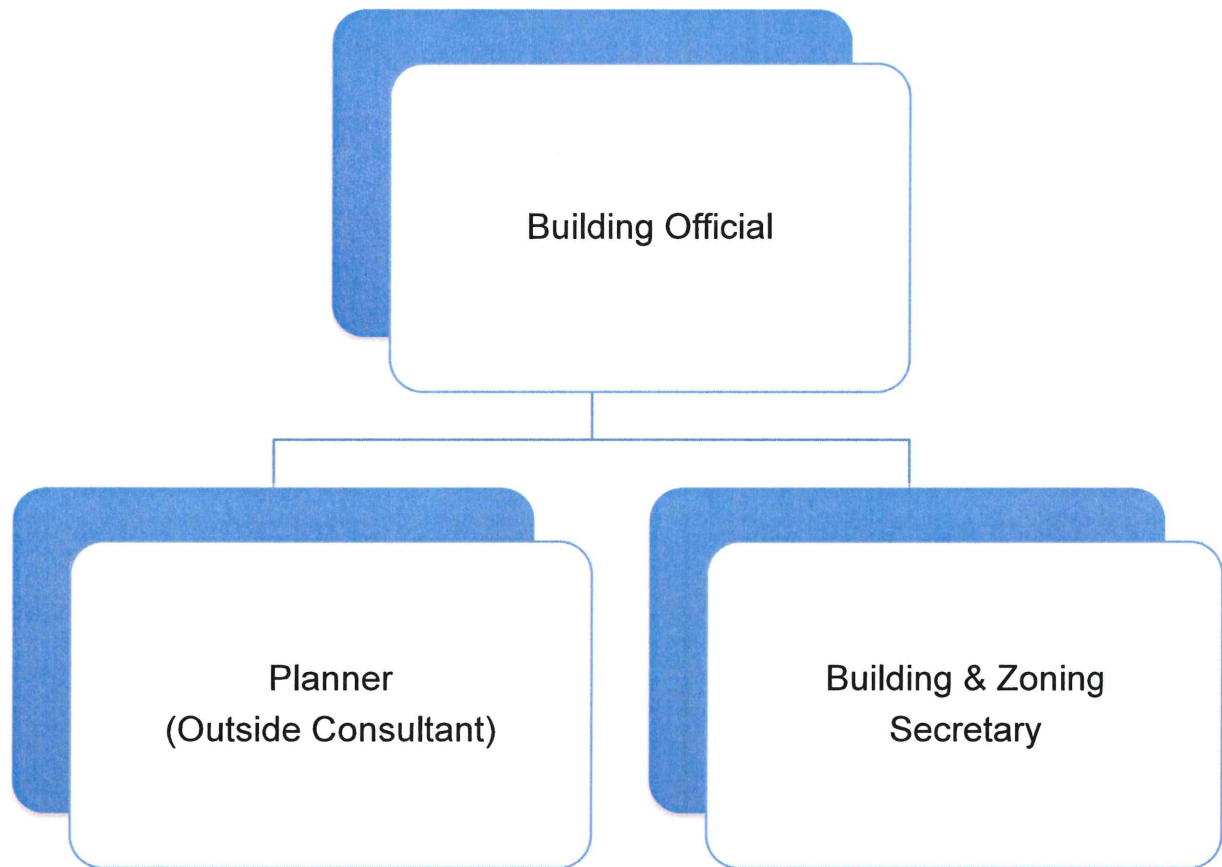
BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2021/22

| GL NUMBER | DESCRIPTION | 2020-21 ORIGINAL BUDGET | 2020-21 PROJECTED ACTIVITY | 2021-22 APPROVED BUDGET | 2021-22 APPROVED % CHANGE | 2021-22 APPROVED AMT CHANGE |
|---------------------------------|--------------------------------------|-------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|
| Dept 10 - ADMINISTRATION | | | | | | |
| APPROPRIATIONS | | | | | | |
| PERSONAL SERVICES | | | | | | |
| 01-10-400-147 | MEDICARE | 5,322 | 5,453 | 5,754 | 8.12 | 432 |
| 01-10-400-151 | IMRF | 49,218 | 64,984 | 94,735 | 92.48 | 45,517 |
| 01-10-400-161 | SOCIAL SECURITY | 20,435 | 19,860 | 21,408 | 4.76 | 973 |
| 01-10-400-171 | SUI - UNEMPLOYMENT | 774 | 1,115 | 1,272 | 64.34 | 498 |
| 01-10-455-101 | SALARIES - MANAGEMENT STAFF | 175,125 | 186,460 | 194,306 | 10.95 | 19,181 |
| 01-10-455-102 | OVERTIME | 5,000 | 2,743 | 3,000 | (40.00) | (2,000) |
| 01-10-455-105 | ASSISTANT VILLAGE ADMINISTRATOR | 130,175 | 144,582 | 123,792 | (4.90) | (6,383) |
| 01-10-455-107 | ADMINISTRATIVE INTERN | | | 12,480 | | 12,480 |
| 01-10-455-126 | SALARIES - CLERICAL | 56,726 | 59,895 | 63,223 | 11.45 | 6,497 |
| 01-10-455-131 | PERSONNEL RECRUITMENT | 500 | 448 | 500 | | |
| 01-10-455-141 | HEALTH/DENTAL/LIFE INSURANCE | 49,602 | 55,758 | 46,600 | (6.05) | (3,002) |
| PERSONAL SERVICES | | 492,877 | 541,298 | 567,070 | 15.05 | 74,193 |
| GENERAL MANAGEMENT | | | | | | |
| 01-10-455-201 | PHONE - TELEPHONES | 12,684 | 21,600 | 21,600 | 70.29 | 8,916 |
| 01-10-455-266 | CODIFY ORDINANCES | 5,000 | 4,000 | 4,000 | (20.00) | (1,000) |
| 01-10-455-301 | OFFICE SUPPLIES | 8,000 | 5,000 | 6,000 | (25.00) | (2,000) |
| 01-10-455-302 | PRINTING, PUBLISHING & TRANSCRIPTION | 2,500 | 3,500 | 4,000 | 60.00 | 1,500 |
| 01-10-455-303 | FUEL/MILEAGE/WASH | 750 | 500 | 700 | (6.67) | (50) |
| 01-10-455-304 | SCHOOLS/CONFERENCES/TRAVEL | 2,000 | 300 | 1,000 | (50.00) | (1,000) |
| 01-10-455-305 | STRATEGIC PLANNING | 2,000 | 1,000 | 2,000 | | |
| 01-10-455-306 | CONSULTING | 71,000 | 50,000 | 70,000 | (1.41) | (1,000) |
| 01-10-455-307 | FEES/DUES/SUBSCRIPTIONS | 13,000 | 12,000 | 13,000 | | |
| 01-10-455-311 | POSTAGE & METER RENT | 5,000 | 4,325 | 4,500 | (10.00) | (500) |
| 01-10-455-315 | COPY SERVICE | 7,000 | 7,100 | 7,000 | | |
| 01-10-455-355 | COMMISSARY PROVISION | 3,000 | 2,150 | 2,750 | (8.33) | (250) |
| 01-10-455-411 | MAINTENANCE - EQUIPMENT | 500 | | | (100.00) | (500) |
| GENERAL MANAGEMENT | | 132,434 | 111,475 | 136,550 | 3.11 | 4,116 |
| DATA PROCESSING | | | | | | |
| 01-10-460-212 | EDP EQUIPMENT/SOFTWARE | 1,000 | 1,500 | 1,500 | 50.00 | 500 |
| 01-10-460-225 | INTERNET/WEBSITE HOSTING | 14,347 | 14,701 | 14,845 | 3.47 | 498 |
| 01-10-460-263 | EDP LICENSES | 43,435 | 29,443 | 27,133 | (37.53) | (16,302) |
| 01-10-460-265 | CYBER DISRUPTION | | 21,129 | 18,129 | | 18,129 |
| 01-10-460-267 | DOCUMENT STORAGE/SCANNING | 5,000 | 3,000 | 5,000 | | |
| 01-10-460-306 | CONSULTING SERVICES - IT | 18,000 | 39,250 | 20,411 | 13.39 | 2,411 |
| DATA PROCESSING | | 81,782 | 109,023 | 87,018 | 6.40 | 5,236 |
| COMMUNITY RELATIONS | | | | | | |
| 01-10-475-365 | PUBLIC RELATIONS | 5,000 | 1,300 | 23,000 | 360.00 | 18,000 |
| 01-10-475-367 | CRISIS MANAGEMENT | 25,000 | 40,000 | 30,000 | 20.00 | 5,000 |
| 01-10-475-370 | MEALS-ON-WHEELS | 2,000 | | 2,000 | | |
| COMMUNITY RELATIONS | | 32,000 | 41,300 | 55,000 | 71.88 | 23,000 |
| BUILDINGS | | | | | | |
| 01-10-466-228 | MAINTENANCE - BUILDING | 30,545 | 70,000 | 60,000 | 96.43 | 29,455 |
| 01-10-466-236 | NICOR GAS (835 MIDWAY) | 2,000 | 2,000 | 2,000 | | |
| 01-10-466-240 | ENERGY/COMED (835 MIDWAY) | 3,000 | 2,525 | 2,500 | (16.67) | (500) |
| 01-10-466-251 | SANITARY (835 MIDWAY) | 450 | 615 | 700 | 55.56 | 250 |
| 01-10-466-293 | LANDSCAPE - VILLAGE HALL | 1,000 | 500 | 1,000 | | |
| 01-10-466-351 | BUILDING MAINTENANCE SUPPLIES | 2,000 | 6,100 | 6,000 | 200.00 | 4,000 |
| BUILDINGS | | 38,995 | 81,740 | 72,200 | 85.15 | 33,205 |

BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2021/22

| GL NUMBER | DESCRIPTION | 2020-21 ORIGINAL BUDGET | 2020-21 PROJECTED ACTIVITY | 2021-22 APPROVED BUDGET | 2021-22 APPROVED % CHANGE | 2021-22 APPROVED AMT CHANGE |
|----------------------|---------------------------------|-------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|
| LEGAL | | | | | | |
| 01-10-470-239 | FEEs - VILLAGE ATTORNEY | 140,000 | 105,000 | 100,000 | (28.57) | (40,000) |
| 01-10-470-241 | FEEs - SPECIAL ATTORNEY | 10,000 | 3,775 | 10,000 | | |
| 01-10-470-242 | FEEs - LABOR COUNSEL | 2,000 | 14,000 | 7,500 | 275.00 | 5,500 |
| LEGAL | | 152,000 | 122,775 | 117,500 | (22.70) | (34,500) |
| FINANCIAL CONSULTING | | | | | | |
| 01-10-471-252 | FINANCIAL SERVICES | | 743 | 500 | | 500 |
| 01-10-471-253 | CONSULTING FEEs - CLERICAL | | | 50,000 | | 50,000 |
| FINANCIAL CONSULTING | | | 743 | 50,500 | | 50,500 |
| RISK MANAGEMENT | | | | | | |
| 01-10-480-272 | INSURANCE - IRMA | 233,463 | 234,758 | 233,433 | (0.01) | (30) |
| 01-10-480-273 | SELF INSURANCE - DEDUCTIBLE | 10,000 | 10,000 | 10,000 | | |
| RISK MANAGEMENT | | 243,463 | 244,758 | 243,433 | (0.01) | (30) |
| CAPITAL IMPROVEMENTS | | | | | | |
| 01-10-485-602 | BUILDING IMPROVEMENTS | 60,000 | 60,000 | 20,000 | (66.67) | (40,000) |
| 01-10-485-611 | FURNITURE & OFFICE EQUIPMENT | 500 | 500 | 500 | | |
| CAPITAL IMPROVEMENTS | | 60,500 | 60,500 | 20,500 | (66.12) | (40,000) |
| CONTINGENCIES | | | | | | |
| 01-10-490-799 | CONTINGENCIES | 10,000 | | 10,000 | | |
| CONTINGENCIES | | 10,000 | | 10,000 | | |
| TRANSFERS OUT | | | | | | |
| 01-10-900-112 | TRANSFER TO DEBT SERVICE - 2015 | 279,851 | 279,851 | 280,739 | 0.32 | 888 |
| 01-10-900-114 | TRANSFER TO LAFER | | | 926,895 | | 926,895 |
| TRANSFERS OUT | | 279,851 | 279,851 | 1,207,634 | 331.53 | 927,783 |
| TOTAL APPROPRIATIONS | | 1,523,902 | 1,593,463 | 2,567,405 | 68.48 | 1,043,503 |

Village of Willowbrook
Planning & Economic Development
Organization Chart



The Planning & Economic Development Division is responsible for the economic development of the Village as well as coordinating land use, zoning and development activities, ensuring that they enhance the quality of life of the residents, preserving Village character and maintaining consistency with the Village's Comprehensive Plan. Planning staff serve as the liaison to the Plan Commission and a resource for elected and appointed officials, local businesses and the community at-large.

Planning & Economic Development Department

Goals, Objectives, and Accomplishments

The broad goals noted in the Organizational Goals, Strategic Plan, and Long-Term Financial Overview are addressed on a departmental level by the following activities:

1. Provide financial stability:

- **Outsourcing**

The Village will continue to utilize an outside consultant to assist with planning needs of the Village. The use of a contractor saves the Village in payroll taxes, pension costs, and insurance.

- **Monitor Retail Vacancies**

Monitor retail vacancies and strive to maintain the Village-wide retail occupancy rate above 90%. The Mayor and Village staff will monitor vacancies and consider actions to find new businesses to fill those vacancies. Businesses that generate sales taxes and/or places for eating taxes further enhance the Village's revenue streams.

Performance Measure: Retail Vacancies

| | | 2021-22 | 2020-21 | 2019-20 | 2018-19 | 2016-17 |
|-------------------------|--------------------------|--------------|----------------|----------------|----------------|----------------|
| Retail Center | Total Retail Square Feet | Vacancy Goal | Vacancy Actual | Vacancy Actual | Vacancy Actual | Vacancy Actual |
| Hinsdale Lake Commons | 187,080 | 0.00% | 10.5% | 4.12% | 8.69% | 4.76% |
| The Willows | 100,462 | 0.00% | 32.20% | 2.93% | 5.25% | 100.00% |
| Patio Retail Center | 12,076 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Target | 128,804 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Willowbrook Plaza 1 | 12,792 | 0.00% | 0.00% | 0.00% | 0.00% | 14.38% |
| Willowbrook Plaza 2 | 54,865 | 0.00% | 42.95% | 42.95% | 26.80% | 56.56% |
| Willowbrook Square | 29,100 | 0.00% | 8.84% | 4.47% | 17.89% | 17.89% |
| Willowbrook Town Center | 182,463 | 0.00% | 0.00% | 5.48% | 0.00% | 23.03% |
| Willow Commons | 61,047 | 0.00% | 1.75% | 4.41% | 0.00% | 0.00% |
| Woodland Plaza | 31,660 | 0.00% | 4.86% | 3.16% | 0.00% | 0.00% |
| TOTAL | 800,349 | | | | | |

- **Redevelopment of 735 Plainfield Road (formerly Willowbrook Bowl)**

The subject property is located on the south side of Plainfield Road, between Illinois Route 83 to the west and Adams Street to the east. The site contains about 2.79 acres and is currently improved with one building, formerly occupied by the Willowbrook Bowling Alley. The property was developed in 1963 as a bowling alley and restaurant. In 1973, eight (8) additional bowling lanes were added. The Village has seen several concepts for the redevelopment of this property, but none have come to fruition due to the current economic and health crisis. Redevelopment of this parcel would potentially yield sales taxes, amusement taxes or other revenue sources to the Village.

2. Public involvement in department services:

- **Annual Updates to the Zoning Map**

Around March of every year, the Village Board adopts and approves the revisions to the Village of Willowbrook Zoning Map. These revisions may include but are not limited to new planned unit developments, lot consolidations, subdivisions, rezonings, newly annexed properties, and boundary line adjustments. Planning staff reviews the ordinances and meeting minutes of the previous year to itemize the changes and coordinates with the Building Department and Christopher B. Burke Engineering, Ltd. to implement those changes.

- **Update the Zoning and Subdivision Code**

In FY 2021-22, Village staff will work with consultants and the Board of Trustees to research and implement the zoning and subdivision ordinance update. Once adopted by Village Board, it will replace the Village's current zoning and subdivision ordinance. The proposed code update will provide clarity, improve overall functionality, and achieve greater sensitivity to the fabric and character of the Village of Willowbrook. The Village desires updated ordinances that will reflect current statutory law and case law and contemporary and best practice regulations. The update will focus on portions of the code that are either deficient, outdated, overly complex, or otherwise unnecessarily inhibit development.

- **Ensure a Thriving Business Community**

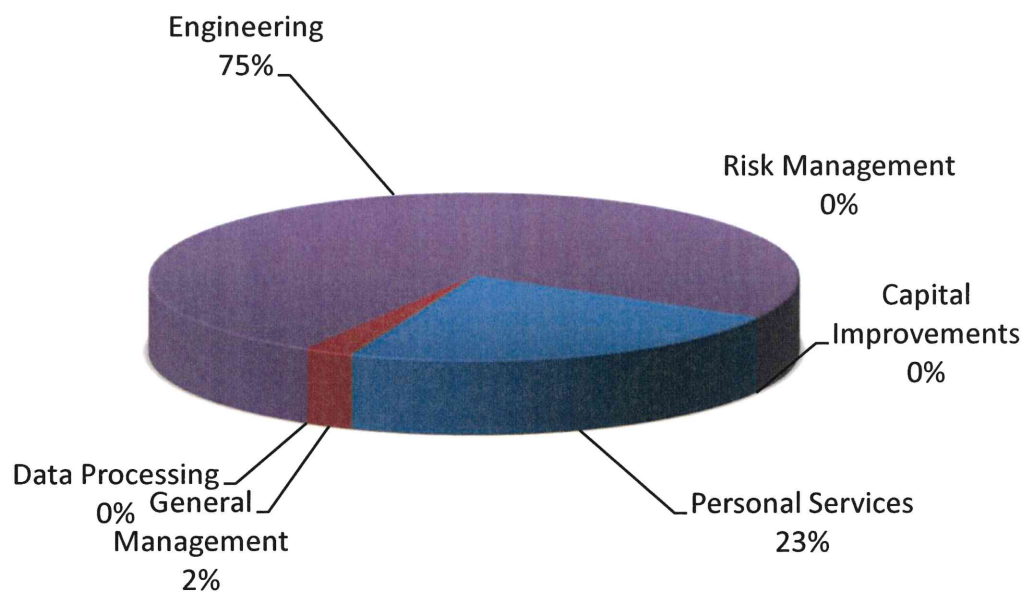
Since the wake of the pandemic, Village staff has assisted businesses in navigating ongoing regulations from state and federal authorities. In FY 2021-22, staff will continue to evaluate existing processes, applications, fees, and communication to strengthen the relationship between the Village and local businesses.

Planning & Economic Development Department Budget Fiscal Year 2021-22

| <u>Program</u> | <u>Description</u> | <u>FY 2019-20 Budget</u> | <u>FY 2020-21 Budget</u> | <u>FY 2021-22 Budget</u> |
|----------------|----------------------|------------------------------|------------------------------|------------------------------|
| 400 | Personal Services | \$ 36,789 | \$ 37,824 | \$ 43,525 |
| 510 | General Management | 49,250 | 4,250 | 4,650 |
| 515 | Data Processing | 1,800 | 1,800 | - |
| 520 | Engineering | 92,250 | 137,950 | 142,500 |
| 535 | Risk Management | - | - | - |
| 540 | Capital Improvements | - | - | - |
| 544 | Contingencies | - | - | - |
| | Total | \$ 180,089 | \$ 181,824 | \$ 190,675 |

| | | |
|--------------------|-------|-------|
| Percent Difference | 0.96% | 4.87% |
|--------------------|-------|-------|

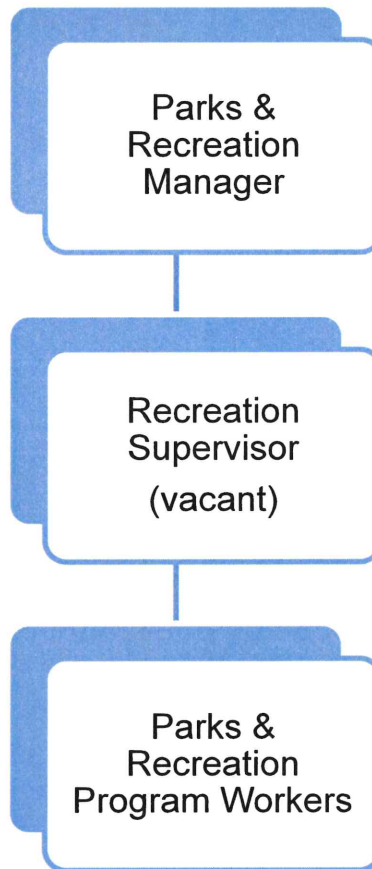
| | | | |
|------------------|-----|-----|-----|
| Personnel (FTEs) | 1.0 | 1.0 | 1.0 |
|------------------|-----|-----|-----|



BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2021/22

| GL NUMBER | DESCRIPTION | 2020-21 ORIGINAL BUDGET | 2020-21 PROJECTED ACTIVITY | 2021-22 APPROVED BUDGET | 2021-22 APPROVED % CHANGE | 2021-22 APPROVED AMT CHANGE |
|--|----------------------------------|-------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|
| Dept 15 - PLANNING & ECONOMIC DEVELOPMENT | | | | | | |
| APPROPRIATIONS | | | | | | |
| PERSONAL SERVICES | | | | | | |
| 01-15-400-147 | MEDICARE | 381 | 450 | 452 | 18.64 | 71 |
| 01-15-400-151 | IMRF | 3,203 | 4,169 | 6,440 | 101.06 | 3,237 |
| 01-15-400-161 | SOCIAL SECURITY | 1,631 | 1,799 | 1,932 | 18.45 | 301 |
| 01-15-400-171 | SUI - UNEMPLOYMENT | 129 | 135 | 161 | 24.81 | 32 |
| 01-15-510-126 | SALARIES - CLERICAL | 23,386 | 24,750 | 26,125 | 11.71 | 2,739 |
| 01-15-510-141 | HEALTH/DENTAL/LIFE INSURANCE | 8,062 | 7,278 | 7,563 | (6.19) | (499) |
| 01-15-510-340 | LIFE INSURANCE - PLAN COMMISSION | 1,032 | 852 | 852 | (17.44) | (180) |
| PERSONAL SERVICES | | 37,824 | 39,433 | 43,525 | 15.07 | 5,701 |
| GENERAL MANAGEMENT | | | | | | |
| 01-15-510-301 | OFFICE SUPPLIES | 250 | 50 | 150 | (40.00) | (100) |
| 01-15-510-302 | PRINTING & PUBLISHING | 2,500 | 1,000 | 2,500 | | |
| 01-15-510-307 | FEES/DUES/SUBSCRIPTIONS | 500 | | | (100.00) | (500) |
| 01-15-510-311 | POSTAGE & METER RENT | 500 | 2,372 | 2,000 | 300.00 | 1,500 |
| 01-15-510-401 | OPERATING EQUIPMENT | 500 | | | (100.00) | (500) |
| GENERAL MANAGEMENT | | 4,250 | 3,422 | 4,650 | 9.41 | 400 |
| DATA PROCESSING | | | | | | |
| 01-15-515-305 | EDP PERSONNEL TRAINING | 1,800 | | | (100.00) | (1,800) |
| DATA PROCESSING | | 1,800 | | | (100.00) | (1,800) |
| ENGINEERING | | | | | | |
| 01-15-520-229 | RENT - MEETING ROOM | 250 | | | (100.00) | (250) |
| 01-15-520-245 | FEES - ENGINEERING | 2,500 | 10,000 | 2,000 | (20.00) | (500) |
| 01-15-520-246 | FEES - COURT REPORTER | 2,700 | 4,000 | 3,000 | 11.11 | 300 |
| 01-15-520-254 | PLAN REVIEW - ENGINEER | 5,000 | 7,500 | 7,500 | 50.00 | 2,500 |
| 01-15-520-257 | PLAN REVIEW - PLANNER | 125,000 | 115,000 | 125,000 | | |
| 01-15-520-258 | PLAN REVIEW - TRAFFIC CONSULTANT | 2,500 | 7,500 | 5,000 | 100.00 | 2,500 |
| ENGINEERING | | 137,950 | 144,000 | 142,500 | 3.30 | 4,550 |
| TOTAL APPROPRIATIONS | | 181,824 | 186,855 | 190,675 | 4.87 | 8,851 |

Village of Willowbrook
Parks and Recreation
Organization Chart



The Parks & Recreation Department is responsible for the administration of the recreational activities offered by the Village of Willowbrook, the coordination of maintenance of the Village park facilities and for the planning of future recreational facilities and services.

Parks and Recreation Department

Goals, Objectives and Accomplishments

The Parks and Recreation Department is responsible for the administration of the recreational activities offered by the Village, the coordination of maintenance of the park facilities and the planning of future recreational facilities and services. The strategic plans of the Parks and Recreation Department, with input from the Parks and Recreation Commission, are to:

- 1) Develop a recreation program that attempts to meet the needs of all age groups.
- 2) Provide promotional material through three seasonal brochures, the Village web page, Village newsletters, Channel 6, flyers, and press releases.
- 3) Optimize recreational opportunities through partnerships with other agencies.
- 4) Provide professional support to the Gateway Special Recreation Association.
- 5) Coordinate projects with Village Staff and independent contractors.
- 6) Develop plans for upgrading existing facilities.
- 7) Coordinate and monitor the use of park facilities by community groups and the general public.
- 8) Maintain records for recreation programming, park maintenance and long-range planning.

The broad goals noted in the Organizational Goals, Strategic Plan and Long-Term Financial Overview are addressed on a departmental level by the following activities:

1. Provide financial stability:

- Continue working with nearby recreation agencies, school districts and youth groups to serve Village residents and to achieve cost-saving measures by combining efforts with other agencies. The Village continues to work with local recreation agencies to provide programs to Village residents. These agencies include: Burr Ridge Park District, Oak Brook Park District, Pleasantdale Park District, Village of Hinsdale Parks and Recreation Department and Gateway Special Recreation Association. In August 2015, we entered into an Intergovernmental agreement with the Burr Ridge Park District for them to take over programming until the renovation of the Community Resource Center building is complete.

Performance Measure: Agency Partnerships

| Host Agency | 2021-22 Programs Hosted <i>Goal</i> | 2020-21 Programs Hosted Actual | 2019-20 Programs Hosted Actual | 2018-19 Programs Hosted Actual | 2017-18 Programs Hosted Actual |
|---------------|--|---|---|---|---|
| Burr Ridge PD | 38 | 0 | 38 | 38 | 38 |

Programs with multiple sessions offered are counted as multiple programs. Due to the COVID-19 Pandemic, the programs hosted by Burr Ridge in FY 2020-21 were suspended.

- Submit at least one grant proposal annually for a Parks and Recreation project. The Community Resource Center (CRC) had exterior renovation (Phase I) completed in FY 2018-19, and the Village was able to secure a \$110,000 grant from the Illinois Department of Commerce and Economic Opportunity (DCEO) to partially offset the cost of the new roof and new HVAC rooftop units. As also described in the Administration Department goals, four grant applications were submitted for the interior of this building during FY 2020-21, and the Village is awaiting results.



825 Midway Drive, future Community Resource Center (CRC), prior to renovation

- Assist in the supervision of contractors who perform maintenance services in park facilities; the Village relies heavily on outsourcing to reduce employee costs such as salaries, pensions, insurance, and payroll taxes.
- Increase sponsorships for Park and Recreation events to help offset direct operating costs. The Village continues to have a good working relationship with local businesses that help sponsor and donate towards recreation programs and special events. The Village is working on a plan to make it easier for businesses to donate to events instead of sending out letters for every event. Because of the COVID-19 pandemic, the 5K Run and the Children's Holiday party, two of the Park Department's largest events, were both cancelled in 2020. This resulted in no sponsorship revenue for those events. The Easter egg hunt and 5K were also cancelled for 2021, which will reduce sponsorship income.

Performance Measure: Sponsorship Revenue

| | 2021-22 Goal | 2020-21 Actual | 2019-20 Actual | 2018-19 Actual | 2017-18 Actual |
|-------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| \$ Received | \$12,000 | \$0 | \$3,800 | \$10,300 | \$11,773 |

- Maintain and improve Village parks so that they are safe, accessible, and attractive to visitors using at least three low- or no-cost projects per year. The Village secured SWAP (DuPage County Sheriff's Alternative Work Program) to assist the Public Works Department in Village parks by clearing brush, dead branches and weeds and painting shelters and park storage buildings. The Celebration/Memorial Program that was first introduced in 2003 is being revamped to make it more attractive to residents and businesses. Swings and chains were replaced at Farmingdale and Prairie Trail Parks.

2. Public involvement in department services:

- Publicize the recreational opportunities that are available to Willowbrook residents by sending out three seasonal fun guides, distributing flyers and posting banners about upcoming special events. In addition to the three fun guides which are sent out in conjunction with Burr Ridge Park District, information is also posted on the Gower School District's "Virtual Backpack" and the Village's website, Facebook page and public access Channel 6. Banners are hung at our parks for the annual holiday party, Easter egg hunt, movie in the park, 5K and tree lighting events. A combined postcard is mailed to residents to promote the tree lighting and holiday party. The Easter egg hunt, tree lighting & movie night are free events that do not require registration, so attendance is estimated.



Village of Willowbrook 5K Event

- Obtain resident input about the Parks and Recreation Department through the Village Community Needs survey; review responses regarding parks and recreation and gather information on the types of programs the residents of the Village want.

PARKS & RECREATION DEPARTMENT
Seasonal Number Comparisons 2015-2020

To measure of the success of the Parks and Recreation Department in achieving its goal of *optimizing recreational opportunities for Village residents*, the department analyzes the enrollment trends in the various programs offered by the Village, thereby continuing programs that are highly utilized and focusing efforts on revamping or developing new programs. The following table illustrates the enrollment figures of the Village's park programs over the past six years, with programs that were not offered in a year greyed out:

| Program | 2015 Total Enrollment | 2016 Total Enrollment | 2017 Total Enrollment | 2018 Total Enrollment | 2019 Total Enrollment | 2020 Total Enrollment See Note C |
|---|-----------------------|-----------------------|-------------------------------|-----------------------|---------------------------------|--|
| Babysitters Clinic | | 20 | 15 | | | |
| Co Rec Softball | 14 teams | 12 teams | 7 teams- See Note A | 11 Teams | 11 Teams | - |
| Community Picnic | New | Event | For | 2019 | 100 | - |
| Dad/Daughter Fishing Event | 13 | 13 | Now parent/child | | | |
| Easter Egg Hunt | 250 Kids | 300+ Kids | 350+ Kids | 300+ Kids | 300+ Kids | - |
| Family Fishing Day | 6 families | 7 families | | 5 Families | 10 Families | - |
| Fishing B-day Party | 14 parties | 5 parties | - | 3 Parties | 5 parties | - |
| Fishing Derby | | 20 | 15 | 13 | Cancelled due to low enrollment | - |
| Fishing Parent/child | N/A | N/A | 10 couples | 6 couples | 12 Couples | - |
| Holiday Party | 140 | 200 | 320+ (total) | 178 (kids) | 126 (kids) 276 (total) | - |
| Kite Fly Day | | | | 0 | 2 | - |
| Mom/Son Fishing Event | 6 | 0 | Now parent/child | | | |
| Movie Night | | 150 | 125 | 90 | 80 | - |
| Park Permits | 28 | 30 | 30 | 36 | 38 | - |
| Tree Lighting Ceremony | | | | 140 | 150 | - |
| Vehicle Fair | See Note B | ----- | ----- | ----- | ----- | ----- |
| 5K Fun Run | 147 | 130 | 146 | 96 | 99 | - |
| Total Programs Offered | 13* | 12* | 16 | 11 | 13 | 0 |
| Total Registrations/Participants | 1,463 | 697 | 1,003 | 878 | 1,083 | 0 |

* During FY 2015-16, the Village entered into an intergovernmental agreement with the Burr Ridge Park District to outsource its recreation programs until the 825 Midway Building is renovated. The target date for this renovation to begin was FY 2020-21. As a result, the number of registrations handled by the village declined sharply. The registrations handled by the village relate only to special events & programs that the Village continues to host; these are held in other parks and locations around the Village. This list also includes free events, such as the Easter egg hunt, Movie night & Holiday party, which do not require registration. Numbers are an estimate of those in attendance.

Note A: For the 2017 Co-Rec softball league, due to a decline in teams, the 2 nights were combined and played on Tuesday only. Each team averages about 15 players, they were counted as one registration.

Note B: Due to not having a big enough location to hold this event, it has been temporally cancelled until a suitable location can be found.

Note C: Due to the COVID-19 Pandemic, all programs for FY 2020-21 were cancelled.

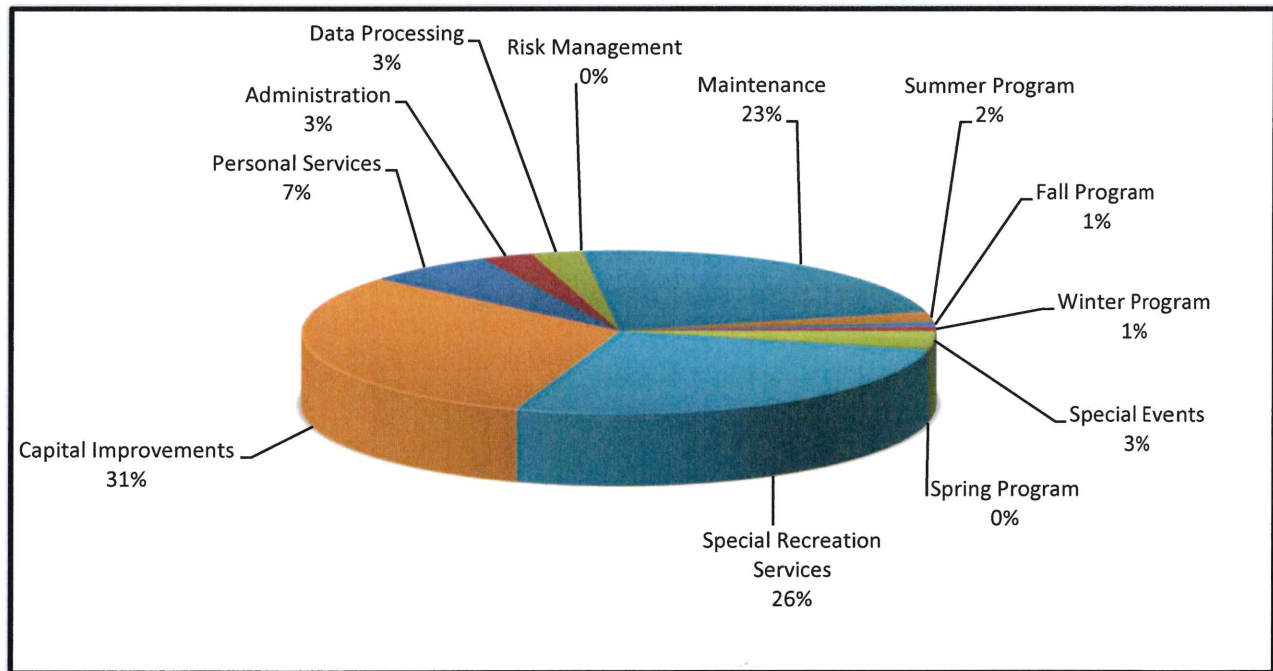
3. Analyze and fund infrastructure needs:

- Work with the Village board, Village Administrator & Mayor in the development of meeting the long-range recreational needs of Village residents by providing input into the development of various park capital improvement projects. The Parks & Recreation Commission reviewed the 2013-2017 Park Master Plan and updated the plan through FY 2022.
- Coordinate park facility use by community and youth organizations and the public. The Village continues to provide field space for BRW Girls' softball and Compass United Soccer Club along with the Adult Co-Rec Softball League.
- Work cooperatively with the Municipal Services Department to maintain Village parks by meeting with public works employees on a continual basis to discuss the completion of playground and park related maintenance tasks. Meetings are held on a regular basis to discuss park related issues. A calendar system was also implemented to note when parks would be reserved for parties and thus need post-event inspection and clean-up.
- Coordinate completion of capital improvement projects: the Community Resource Center's (CRC) interior renovation has been slated for completion in FY 2021-22. The playground equipment at Ridgemoor Park was removed in April 2021, with replacement scheduled to take place in FY 2021-22. The replacement of the fishing pier at Willow Pond was also budgeted for FY 2021-22, which will replace the original that was built in 1996. Funds from the ADA Park Improvement fund can be used for part of this.

Parks and Recreation Budget Fiscal Year 2021-22

| <u>Program</u> | <u>Description</u> | <u>FY 2019-20 Budget</u> | <u>FY 2020-21 Budget</u> | <u>FY 2021-22 Budget</u> |
|--------------------|-----------------------------|------------------------------|------------------------------|------------------------------|
| 400 | Personal Services | \$ 55,483 | \$ 45,151 | \$ 45,015 |
| 550 | Administration | 20,950 | 20,508 | 18,208 |
| 555 | Data Processing | 13,500 | 15,500 | 17,680 |
| 560 | Risk Management | - | - | - |
| 570 | Maintenance | 145,736 | 163,227 | 156,511 |
| 575 | Summer Program | 13,333 | 13,000 | 13,200 |
| 580 | Fall Program | 5,883 | 5,400 | 6,000 |
| 585 | Winter Program | 7,833 | 7,400 | 6,400 |
| 585 | Special Events | 28,225 | 31,500 | 24,200 |
| 586 | Spring Program | 600 | 200 | 300 |
| 590 | Special Recreation Services | 145,990 | 67,250 | 179,240 |
| 595 | Capital Improvements | 4,500 | 1,200 | 208,400 |
| Total | | <u>\$ 442,033</u> | <u>\$ 370,336</u> | <u>\$ 675,154</u> |
| Percent Difference | | | -16.22% | 82.31% |

| | | | |
|------------------|-----|-----|-----|
| Personnel (FTEs) | 1.0 | 0.5 | 0.5 |
|------------------|-----|-----|-----|



BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2021/22

| GL NUMBER | DESCRIPTION | 2020-21 ORIGINAL BUDGET | 2020-21 PROJECTED ACTIVITY | 2021-22 APPROVED BUDGET | 2021-22 APPROVED % CHANGE | 2021-22 APPROVED AMT CHANGE |
|------------------------------|---------------------------------------|-------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|
| Dept 20 - PARKS & RECREATION | | | | | | |
| APPROPRIATIONS | | | | | | |
| PERSONAL SERVICES | | | | | | |
| 01-20-400-147 | MEDICARE | 648 | 510 | 606 | (6.48) | (42) |
| 01-20-400-151 | IMRF | 5,308 | 5,321 | 9,069 | 70.86 | 3,761 |
| 01-20-400-161 | SOCIAL SECURITY | 2,772 | 2,192 | 2,593 | (6.46) | (179) |
| 01-20-400-171 | SUI - UNEMPLOYMENT | 270 | 283 | 321 | 18.89 | 51 |
| 01-20-550-101 | SALARIES - PERMANENT EMPLOYEES | 32,585 | 31,790 | 31,790 | (2.44) | (795) |
| 01-20-550-103 | PART TIME - PROGRAM SUPERVISOR | 2,500 | | | (100.00) | (2,500) |
| 01-20-550-148 | LIFE INSURANCE - COMMISSIONERS | 1,068 | 705 | 636 | (40.45) | (432) |
| PERSONAL SERVICES | | 45,151 | 40,801 | 45,015 | (0.30) | (136) |
| GENERAL MANAGEMENT | | | | | | |
| 01-20-455-201 | PHONE - TELEPHONES | 2,208 | 2,208 | 2,208 | | |
| GENERAL MANAGEMENT | | 2,208 | 2,208 | 2,208 | | |
| DATA PROCESSING | | | | | | |
| 01-20-555-212 | EDP EQUIPMENT/SOFTWARE | 500 | | 2,500 | 400.00 | 2,000 |
| 01-20-555-263 | EDP LICENSES | | 135 | 180 | | 180 |
| 01-20-555-306 | CONSULTING - PROGRAM HOSTING | 15,000 | | 15,000 | | |
| DATA PROCESSING | | 15,500 | 135 | 17,680 | 14.06 | 2,180 |
| ADMINISTRATION | | | | | | |
| 01-20-550-301 | OFFICE/GENERAL PROGRAM SUPPLIES | 1,000 | 381 | 1,000 | | |
| 01-20-550-302 | PRINTING & PUBLISHING | 13,500 | | 13,500 | | |
| 01-20-550-311 | POSTAGE & METER RENT | 3,800 | 300 | 1,500 | (60.53) | (2,300) |
| ADMINISTRATION | | 18,300 | 681 | 16,000 | (12.57) | (2,300) |
| CAPITAL IMPROVEMENTS | | | | | | |
| 01-20-595-643 | POND IMPROVEMENTS | 400 | | 400 | | |
| 01-20-595-693 | COURT IMPROVEMENTS | 800 | | | (100.00) | (800) |
| 01-20-595-695 | PARK IMPROVEMENTS - NEIGHBORHOOD PARK | | | 208,000 | | 208,000 |
| CAPITAL IMPROVEMENTS | | 1,200 | | 208,400 | 17,266.67 | 207,200 |
| MAINTENANCE | | | | | | |
| 01-20-570-102 | OVERTIME | 7,000 | 4,000 | 5,000 | (28.57) | (2,000) |
| 01-20-570-103 | PART TIME - LABOR | 2,541 | 1,000 | 1,575 | (38.02) | (966) |
| 01-20-570-228 | MAINTENANCE - PARK BUILDINGS - HVAC | 12,386 | 2,658 | 2,386 | (80.74) | (10,000) |
| 01-20-570-234 | RENT - EQUIPMENT | 500 | | | (100.00) | (500) |
| 01-20-570-235 | NICOR GAS (825 MIDWAY) | 1,200 | 500 | 1,200 | | |
| 01-20-570-250 | SANITARY (825 MIDWAY) | 50 | 50 | 50 | | |
| 01-20-570-278 | SANITARY (PARKS) | 150 | 200 | 200 | 33.33 | 50 |
| 01-20-570-280 | BALLFIELD MAINTENANCE | 10,000 | 10,000 | 12,000 | 20.00 | 2,000 |
| 01-20-570-281 | CONTRACTED MAINTENANCE & LANDSCAPE | 120,900 | 139,600 | 125,100 | 3.47 | 4,200 |
| 01-20-570-331 | MAINTENANCE SUPPLIES | 5,000 | 1,500 | 5,000 | | |
| 01-20-570-411 | MAINTENANCE - EQUIPMENT | 3,500 | 3,500 | 4,000 | 14.29 | 500 |
| MAINTENANCE | | 163,227 | 163,008 | 156,511 | (4.11) | (6,716) |
| SUMMER PROGRAM | | | | | | |
| 01-20-575-119 | SUMMER PROGRAM MATERIALS & SERVICE | 7,600 | 220 | 7,800 | 2.63 | 200 |
| 01-20-575-517 | SENIORS PROGRAM-SUMMER | 5,400 | | 5,400 | | |
| SUMMER PROGRAM | | 13,000 | 220 | 13,200 | 1.54 | 200 |
| FALL PROGRAM | | | | | | |
| 01-20-580-118 | FALL PROGRAM MATERIALS & SERVICES | | | 600 | | 600 |

BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2021/22

| GL NUMBER | DESCRIPTION | 2020-21 ORIGINAL BUDGET | 2020-21 PROJECTED ACTIVITY | 2021-22 APPROVED BUDGET | 2021-22 APPROVED % CHANGE | 2021-22 APPROVED AMT CHANGE |
|-----------------------------|---------------------------------------|-------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|
| 01-20-580-517 | SENIORS PROGRAM-FALL | 5,400 | | 5,400 | | |
| FALL PROGRAM | | 5,400 | | 6,000 | 11.11 | 600 |
| WINTER PROGRAM | | | | | | |
| 01-20-585-121 | WINTER PROGRAM MATERIALS & SERVICES | 2,000 | | 1,000 | (50.00) | (1,000) |
| 01-20-585-517 | SENIORS PROGRAM-WINTER/SPRING | 5,400 | | 5,400 | | |
| WINTER PROGRAM | | 7,400 | | 6,400 | (13.51) | (1,000) |
| SPECIAL EVENTS | | | | | | |
| 01-20-585-150 | CHILDRENS SPECIAL EVENTS - OTHER | 3,000 | | 3,000 | | |
| 01-20-585-151 | FAMILY SPECIAL EVENT - MOVIE NIGHT | 1,500 | | 1,500 | | |
| 01-20-585-152 | FAMILY SPECIAL EVENT - TREE LIGHTING | 4,900 | 2,564 | 5,200 | 6.12 | 300 |
| 01-20-585-153 | FAMILY SPECIAL EVENT - BACK TO SCHOOL | 500 | | 500 | | |
| 01-20-585-154 | FAMILY SPECIAL EVENT - RACE | 13,600 | 300 | 5,200 | (61.76) | (8,400) |
| 01-20-585-155 | CHILDREN'S HOLIDAY PARTY | 5,000 | | 5,200 | 4.00 | 200 |
| 01-20-585-157 | COMMUNITY PICNIC | 3,000 | | 3,600 | 20.00 | 600 |
| SPECIAL EVENTS | | 31,500 | 2,864 | 24,200 | (23.17) | (7,300) |
| SPRING PROGRAM | | | | | | |
| 01-20-586-121 | SPRING PROGRAM MATERIALS & SERVICES | 200 | | 300 | 50.00 | 100 |
| SPRING PROGRAM | | 200 | | 300 | 50.00 | 100 |
| SPECIAL RECREATION SERVICES | | | | | | |
| 01-20-590-518 | SPECIAL RECREATION ASSOC PROGRAM DU | 39,310 | 39,311 | 39,310 | | |
| 01-20-590-519 | ADA PARK MAINTENANCE | 4,840 | 4,880 | 4,880 | 0.83 | 40 |
| 01-20-590-520 | ADA RECREATION ACCOMMODATIONS | 7,700 | | 6,500 | (15.58) | (1,200) |
| 01-20-590-521 | ADA PARK IMPROVEMENTS | 15,400 | | 128,550 | 734.74 | 113,150 |
| SPECIAL RECREATION SERVICES | | 67,250 | 44,191 | 179,240 | 166.53 | 111,990 |
| TOTAL APPROPRIATIONS | | 370,336 | 254,108 | 675,154 | 82.31 | 304,818 |

Village of Willowbrook
Finance
Organization Chart



The Finance Department is responsible for coordinating and directing the financial activities of the Village including: maintaining the accounting system and the related financial controls, managing revenue collections, miscellaneous billings, accounts payable, payroll, cash management and investing funds, financial reporting, and establishing and maintaining proper internal controls to safeguard Village assets. In addition, the Finance Department is responsible for the computer network administration, phone system and human resources.

The Director of Finance prepares, with the assistance of the Village Administrator and certain department heads, the annual budget, the long-range plan and coordinates the annual independent audit.

Finance Department

Goals, Objectives, and Accomplishments

The broad goals noted in the Organizational Goals, Strategic Plan and Long-Term Financial Overview are addressed on a departmental level by the following activities:

1. Provide financial stability:

- Perform the annual update to the 5 Year Long Range Plan and Capital Improvement Plan.
- Provide accurate and relevant financial reports monthly to the Village Board and Village staff.
- Act as the Village's delegate to the IPBC (the Village's health insurance pool) for all health insurance related decisions including minimizing premiums and attend at least three meetings per year, and coordinate document processing with IPBC and the Village's other insurance plans. In FY 2018-19, a new four-tiered health plan was offered to employees to equitably distribute the premium costs for those with only a spouse or children (moving away from more costly family premiums).
- Attend quarterly Willowbrook Police Pension Fund meetings as its Treasurer and prepare all necessary pension calculations, quarterly reports, cash flow requirements and annual pension reports as required by statute.
- Review and modernize existing Village financial policies to gain efficiencies and strengthen controls over the current financial processes. In FY 2017-18 a travel policy was adopted and in FY 2018-19 a Village credit card policy and purchasing policy update were approved. The FY 2021-22 goal is a comprehensive purchasing policy.
- In FY 2020-21, the Director of Finance conducted a Request for Proposal (RFP) process for a new auditing firm; the project was completed, and the new firm will audit the April 30, 2021, fiscal year.
- Continue to submit for the GFOA Certificate of Excellence in Financial Reporting Award (received 32nd award for April 30, 2020).
- Receive an unqualified audit opinion and no management letter comments (goal achieved again for April 30, 2020, audit).
- Continue to submit for the GFOA Distinguished Budget Presentation Award (received 19th award for May 1, 2020 - April 30, 2021, budget).
- Ensure the timely implementation of new accounting pronouncements.
- Monitor the Village's deposits and collateral and obtain a favorable return on investment. Review and propose enhancements to the Village's investment policy.
- Monitor all Village revenues and expenditures and keep all Village staff and elected officials informed of current and projected balances. In addition to the monthly Finance and Administration Committee meetings led by the Director of Finance, and the multiple budget meetings led during the budget preparation process, the Director of Finance also presented several special

Financial Planning Workshops in 2020 to give an update to the Board of current financial revenue and expenditure trends.

- Evaluate and communicate potential new revenue sources and implement those adopted by the Village Board. In FY 2020-21, the Village Board adopted a 1.0% home rule sales tax, which is collected by the State of Illinois Department of Revenue. The Director of Finance communicates with affected merchants and monitors their compliance.

2. Commitment to technology advancements:

- Coordinate efforts of the contractual network administrator; in FY 2020-21 the Finance Department began a Request for Proposal (RFP) process to solicit a new outsourced IT provider, who will be onboarded in FY 2021-22. As part of this process, the overall Village network configuration will be reviewed to determine if security and efficiency can be enhanced.
- Coordinate continued upgrades of Village software and hardware.
- Research and implement an integrated time keeping software for both the police and public works departments and/or modify existing time keeping policies to promote more efficient and accurate recording of employee time; in FY 2018-19 the police department began using Plan-It scheduling software, however it has yet to be determined how to integrate with our current payroll system.
- Continue staff training and cross-training of the Village-wide ERP (Enterprise Resource Planning) system. Finance staff have created procedural manuals of their duties to be used to cross-train other employees in the next 1-2 years.
- Continue to educate employees about cyber threats using both staff education and an outside consultant to perform phishing attempts.
- The Director of Finance was selected to host all Village Board meetings, Finance/Administration Committee meetings and other staff meetings via Zoom to ensure ongoing operations during the COVID-19 pandemic and beyond. This continues as needed into FY 2021-22.

3. Public involvement in department services:

- Assist with providing timely and accurate responses to FOIA requests.
- Assist in timely, objective, and legal resolution to personnel related matters; in FY 2018-19 the Director of Finance joined a collaborative Human Resources group and the goal is to attend four meetings per year; this was greatly exceeded in FY 2019-20 as weekly virtual attendance occurred because of the pandemic beginning March 2020.

Performance Measure: Hours of Training Completed

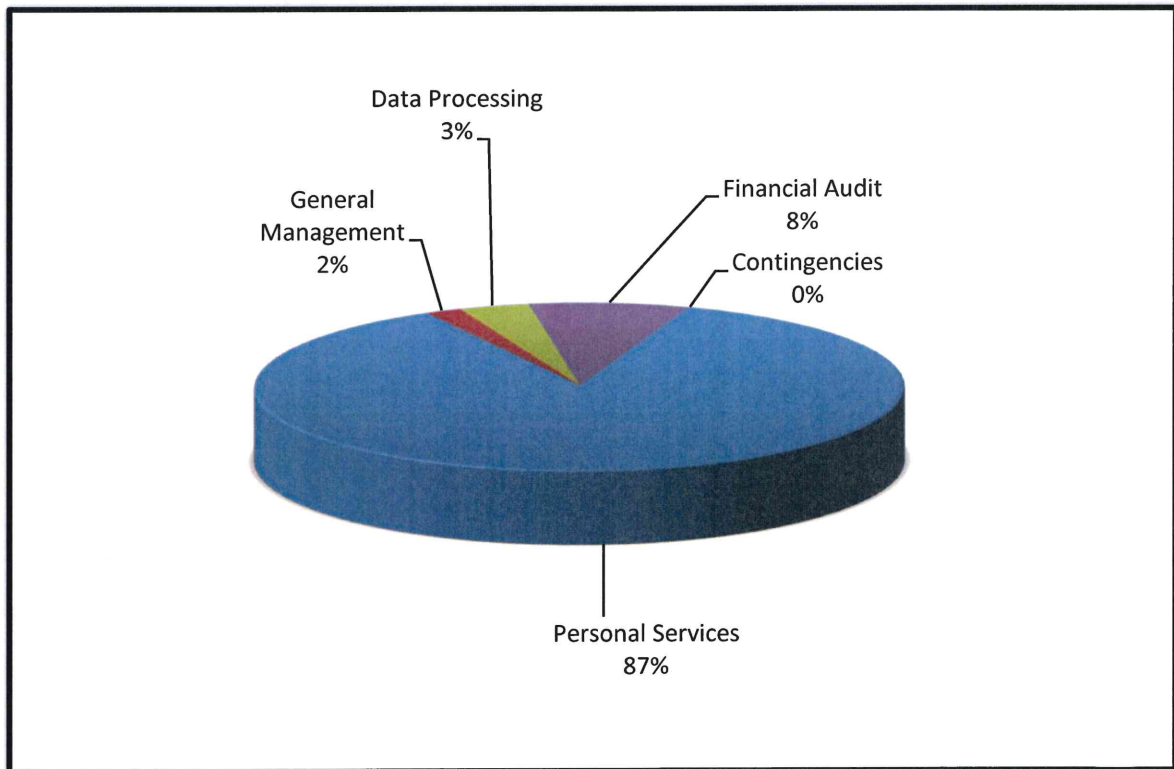
| | FY 20-21 | FY 20-21 | FY 19-20 | FY 18-19 | FY 17-18 |
|--------------|----------|----------|----------|----------|----------|
| Organization | Goal | Actual | Actual | Actual | Actual |
| GFOA/IGFOA | | 17 | 16 | 32.3 | 14 |
| IPPFA | | - | - | 8 | 13 |
| FEMA | | 1 | 2 | - | 20.5 |
| Others | | 13.5 | 20.5 | 9.5 | 10.5 |
| Total | 40 | 31.5 | 38.5 | 49.8 | 58 |

In accordance with maintaining the Certified Public Accountant (CPA) designation, the Director of Finance must complete 120 hours of continuing professional education every three (3) years. Sixteen (16) hours in pension related training must also be completed annually to comply with Illinois statutes to continue the role as a Police Pension Board Trustee, which may overlap the accounting training. By attending conferences and trainings in the above organizations, the Director of Finance both complies with regulatory and statutory requirements and furthers the goals of the Village by enhancing her skillset and learning about new accounting pronouncements, legislative mandates, human resource/personnel laws, IRS/tax changes, and technology.

Finance Department Budget Fiscal Year 2021-22

| <u>Program</u> | <u>Description</u> | <u>FY 2019-20 Budget</u> | <u>FY 2020-21 Budget</u> | <u>FY 2021-22 Budget</u> |
|--------------------|----------------------|------------------------------|------------------------------|------------------------------|
| 400 | Personal Services | \$ 323,389 | \$ 294,473 | \$ 377,723 |
| 610 | General Management | 8,465 | 6,605 | 7,955 |
| 615 | Data Processing | 68,738 | 13,500 | 15,280 |
| 620 | Financial Audit | 35,713 | 38,550 | 35,465 |
| 625 | Capital Improvements | 500 | - | - |
| 629 | Contingencies | - | - | - |
| | Total | <u>\$ 436,805</u> | <u>\$ 353,128</u> | <u>\$ 436,423</u> |
| Percent Difference | | | -19.16% | 23.59% |

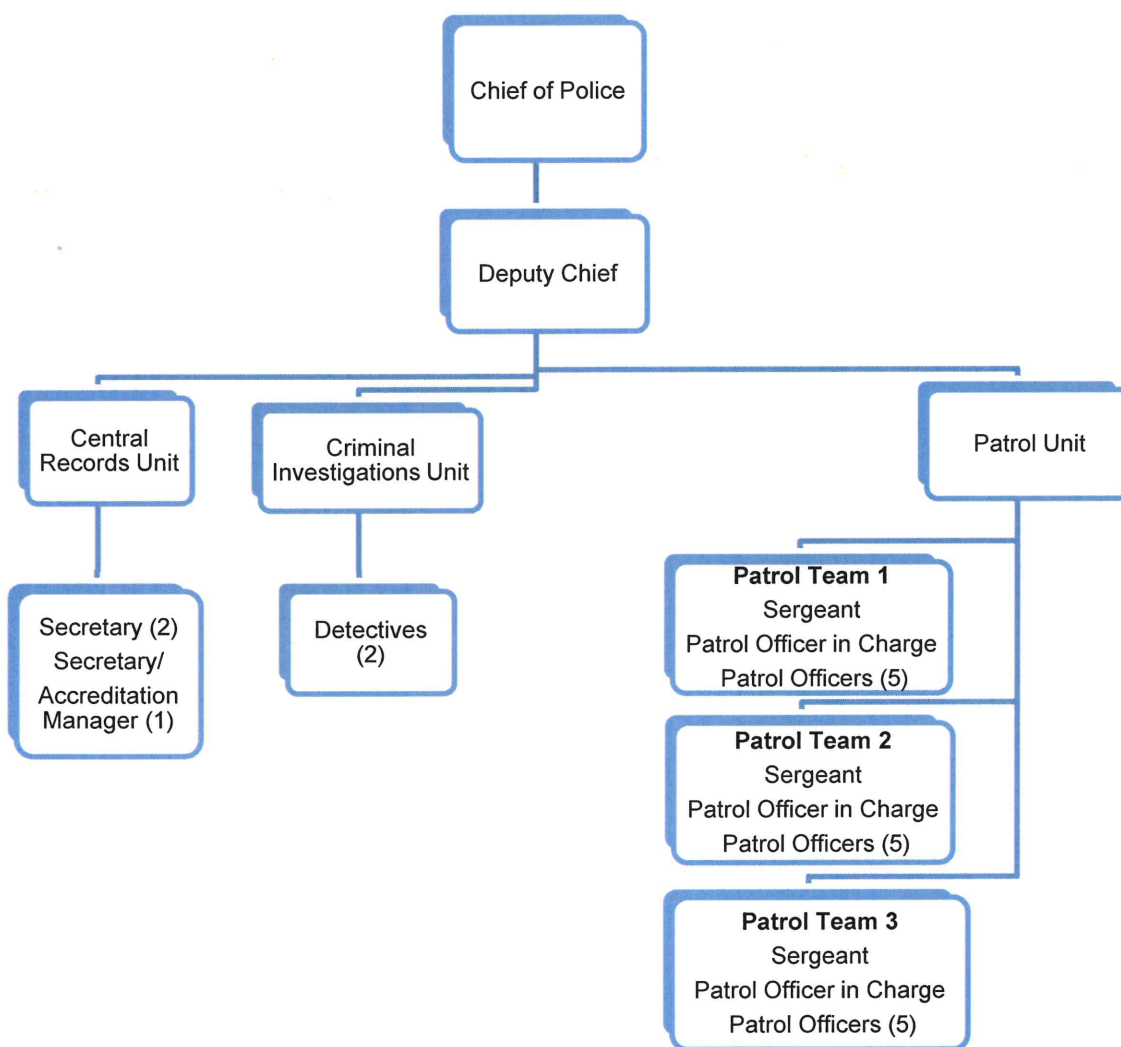
| | | | |
|------------------|-----|-----|-----|
| Personnel (FTEs) | 3.0 | 3.0 | 3.0 |
|------------------|-----|-----|-----|



BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2021/22

| GL NUMBER | DESCRIPTION | 2020-21 ORIGINAL BUDGET | 2020-21 PROJECTED ACTIVITY | 2021-22 APPROVED BUDGET | 2021-22 APPROVED % CHANGE | 2021-22 APPROVED AMT CHANGE |
|-------------------------------------|------------------------------|-------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|
| Dept 25 - FINANCE DEPARTMENT | | | | | | |
| APPROPRIATIONS | | | | | | |
| PERSONAL SERVICES | | | | | | |
| 01-25-400-147 | MEDICARE | 3,373 | 3,601 | 3,805 | 12.81 | 432 |
| 01-25-400-151 | IMRF | 23,994 | 36,770 | 55,104 | 129.66 | 31,110 |
| 01-25-400-161 | SOCIAL SECURITY | 14,424 | 14,401 | 15,476 | 7.29 | 1,052 |
| 01-25-400-171 | SUI - UNEMPLOYMENT | 1,032 | 1,111 | 963 | (6.69) | (69) |
| 01-25-610-101 | SALARIES - MANAGEMENT STAFF | 138,033 | 149,140 | 155,625 | 12.74 | 17,592 |
| 01-25-610-102 | OVERTIME | 1,500 | | 1,000 | (33.33) | (500) |
| 01-25-610-104 | PART TIME - CLERICAL | 31,609 | 15,733 | | (100.00) | (31,609) |
| 01-25-610-126 | SALARIES - CLERICAL | 61,500 | 79,711 | 105,806 | 72.04 | 44,306 |
| 01-25-610-141 | HEALTH/DENTAL/LIFE INSURANCE | 19,008 | 30,680 | 39,944 | 110.14 | 20,936 |
| PERSONAL SERVICES | | 294,473 | 331,147 | 377,723 | 28.27 | 83,250 |
| GENERAL MANAGEMENT | | | | | | |
| 01-25-610-301 | OFFICE SUPPLIES | 2,500 | 2,000 | 2,500 | | |
| 01-25-610-302 | PRINTING & PUBLISHING | 1,000 | 1,276 | 1,500 | 50.00 | 500 |
| 01-25-610-303 | FUEL/MILEAGE/WASH | 250 | | 250 | | |
| 01-25-610-304 | SCHOOLS/CONFERENCES/TRAVEL | 1,000 | 405 | 1,800 | 80.00 | 800 |
| 01-25-610-307 | FEES/DUES/SUBSCRIPTIONS | 1,605 | 1,285 | 1,655 | 3.12 | 50 |
| 01-25-610-311 | POSTAGE & METER RENT | 250 | 250 | 250 | | |
| GENERAL MANAGEMENT | | 6,605 | 5,216 | 7,955 | 20.44 | 1,350 |
| DATA PROCESSING | | | | | | |
| 01-25-615-212 | EDP EQUIPMENT/SOFTWARE | 500 | 300 | 1,500 | 200.00 | 1,000 |
| 01-25-615-263 | EDP LICENSES | 12,000 | 12,172 | 12,780 | 6.50 | 780 |
| 01-25-615-267 | DOCUMENT STORAGE/SCANNING | 1,000 | 500 | 1,000 | | |
| DATA PROCESSING | | 13,500 | 12,972 | 15,280 | 13.19 | 1,780 |
| FINANCIAL AUDIT | | | | | | |
| 01-25-620-251 | AUDIT SERVICES | 34,000 | 29,915 | 30,990 | (8.85) | (3,010) |
| 01-25-620-252 | FINANCIAL SERVICES | 4,550 | 1,700 | 4,475 | (1.65) | (75) |
| FINANCIAL AUDIT | | 38,550 | 31,615 | 35,465 | (8.00) | (3,085) |
| TOTAL APPROPRIATIONS | | 353,128 | 380,950 | 436,423 | 23.59 | 83,295 |

Village of Willowbrook Police Organization Chart



WILLOWBROOK POLICE DEPARTMENT

The purpose of the Willowbrook Police Department is to provide law enforcement services to the citizens and visitors of the Village of Willowbrook. The Willowbrook Police Department provides these services through the enforcement of local, state, and federal laws, along with the education of citizens on law enforcement issues.

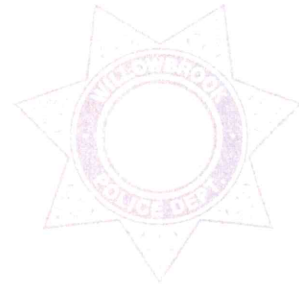
The Department is accredited by the Commission on Accreditation for Law Enforcement Agencies (CALEA) and will continue to remain in compliance with all applicable standards, along with the maintenance and preparation of administrative and operative reports.

The positive communication along with the cooperation between the community and the Willowbrook Police Department is evident by the Department being involved in community activities and organizations. Members of the Willowbrook Police Department participate in a number of community functions including the Willowbrook/Burr Ridge Chamber of Commerce and Industry business expo, the Village of Willowbrook Parks & Recreation holiday party, and throughout the year the Pleasantview Fire Protection District and the Tri-State Fire Protection District's open houses. Additionally, members of the Willowbrook Police Department present information to various organizations on department programs.

MISSION STATEMENT

The Village of WILLOWBROOK POLICE DEPARTMENT

**This is our mission.
These are our values.**



We value our community.

We will work in partnership with our community to ensure that the Village of Willowbrook continues to be a safe and pleasant place to live and work.

We value service to our citizens.

We will serve to reassure our citizens of their personal safety and the safety of their property; to provide an exceptional level of assistance for all matters; and to otherwise positively enhance the overall quality of life within the Village. We will work to resolve the concerns of our citizens the first time, every time.

We value our professionalism.

We will conduct ourselves with respect, courtesy, sincerity, and the utmost professionalism during all interactions with the community and amongst ourselves.

We value our commitment to improvement.

We will continually review our work product to ensure that our level service is of unmatched quality and constantly to seek new and innovative methods of improvement.

We value our employees.

We will, in order to engage in the process of continual and innovative improvement, strive to maximize the professional skills and potential of each employee through the development and retention of our members, by affording educational, training, and unique, advanced career opportunities.

POLICING THROUGH COMMUNITY PARTNERSHIPS

Police Department

Goals and Objectives - Fiscal Year 2021-22

The broad goals noted in the Organizational Goals and Long-Term Financial Overview are addressed on a departmental level by the following activities:

Provide financial stability:

1. Increase compliance and parking enforcement through the implementation of electronic ticketing.
2. Decrease overtime expenditures by maintaining consistent staffing.

Commitment to technology advancements:

1. Increase annual training hours departmentwide.

Goals and Accomplishments - Fiscal Year 2020-21

1. Increase traffic enforcement.

Goal Not Achieved: Due to policy changes and safety precautions put in place to adapt to the COVID-19 Pandemic, the Willowbrook Police Department was unable to focus on increasing traffic enforcement.

2. Increase succession planning through training and cross training.

Goal Achieved: The Willowbrook Police Department was unable to utilize in-person training opportunities due to COVID-19 Pandemic restrictions, however in-house training was utilized to continue succession planning. To prepare for potential movement within the department, several employees were mentored to take over important departmental roles to avoid any lapse in coverage.

3. Increase recruitment through various marketing techniques.

Goal Achieved: In 2020/2021 the Willowbrook Police Department was faced with a large personnel deficit during the COVID-19 Pandemic. To effectively fill 6 patrol vacancies, the department established a Lateral Transfer Hiring Program and utilized TheBlueLine.com along with social media to market the program. The department also utilized an online Patrol Officer Eligibility Exam through I/O Solutions to adapt to the restrictions implemented by the pandemic. Given the unprecedented set of circumstances, the department was still able to recruit and hire 6 candidates to the position of patrol officer with the changes implemented.

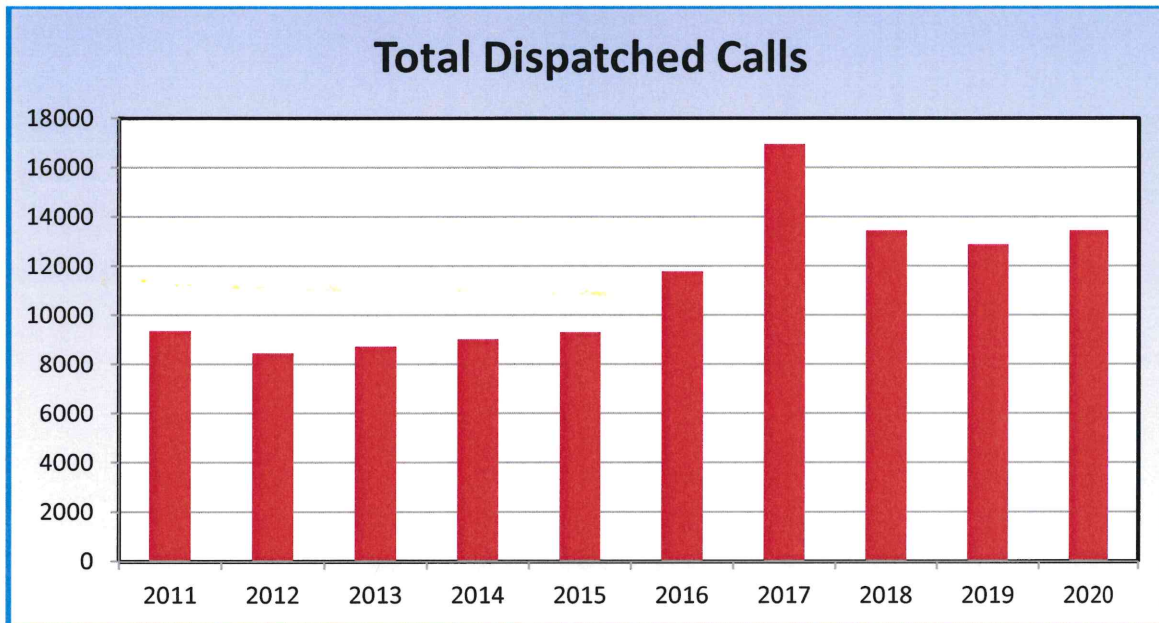
Police Department

Performance Measures

police
annual
report

The Willowbrook Police Department provides professional, effective, and commendable services to the residents and visitors of the Village of Willowbrook. The Department's high-quality employee service and dedication meets the many new challenges that have afforded themselves to the Department and the community. The high quality of service and expectations of the community are the goals of each member of the Department. Recognizing the skills of our officers is our greatest resource for services. By developing a partnership with the community, we will continue to make Willowbrook a safe and pleasant place to live and work.

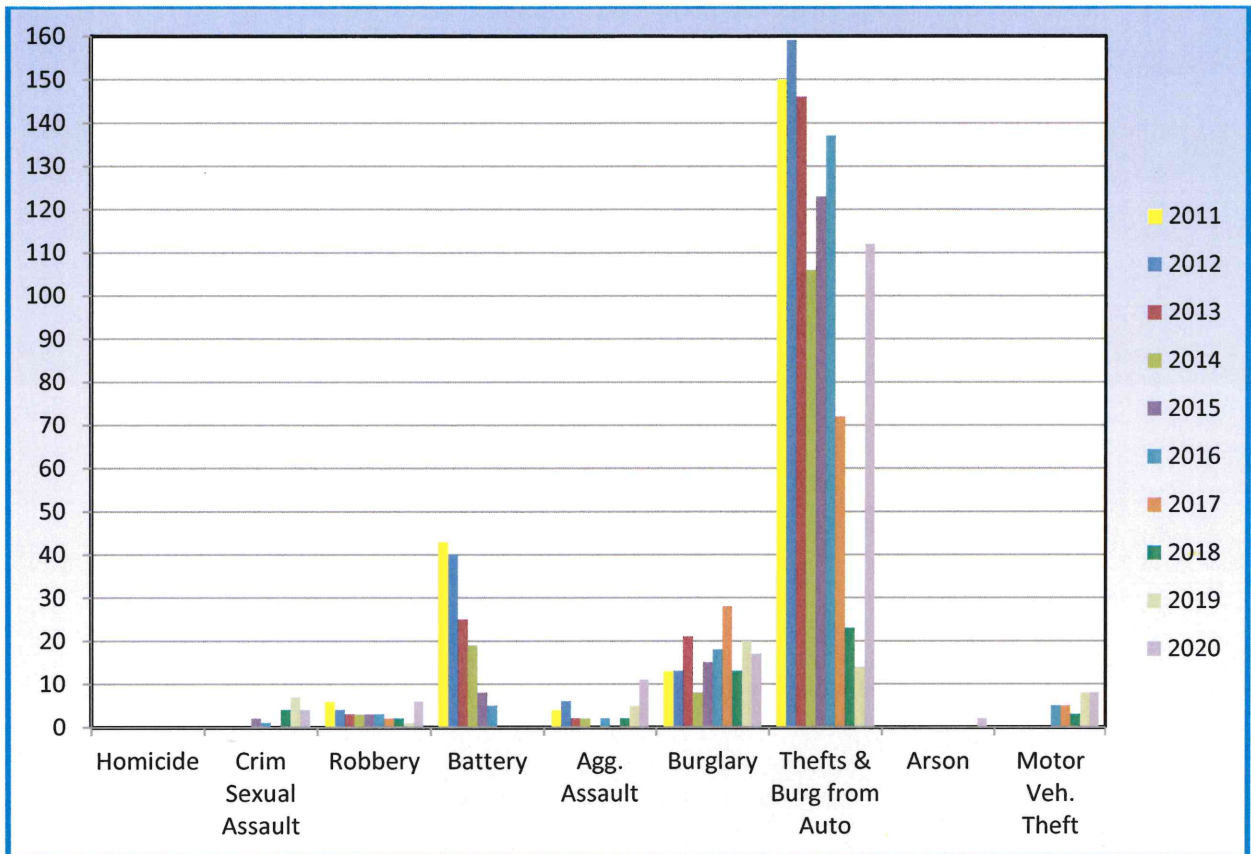
To provide these services and measure the Department's effectiveness in meeting the community's needs, the Police Department prepares an annual report which includes the following methods of measurement:



| Year: | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|-------|-------|-------|-------|-------|-------|--------|--------|--------|--------|--------|
| Total | 9,345 | 8,448 | 8,713 | 9,015 | 9,289 | 11,773 | 16,936 | 13,432 | 12,872 | 13,440 |

The Village began using a new dispatching agency, DuCOMM, as of May 1, 2016; formerly the Village used Southwest Central Dispatch. The figures above include calls for traffic accidents, animal control and other minor incidents. Criminal incidents for criminal activity, such as burglaries, are also included. The call volume decline in 2011 is partly due to a drop in crime, an increase in the number of officers and therefore increased visibility on the streets, and also due to the Village changing its method of reporting, for example officers' calls to the department to note that an area of the Village is "clear" were previously included in the call log, and now those are being coded differently through the computer system. With the switch to DuCOMM in 2016, DuComm's protocol directs officers to generate incident numbers for all activities, instead of coding events out with the in-car computers. This accounts for the increase of 2,484 incident numbers compared to 2015.

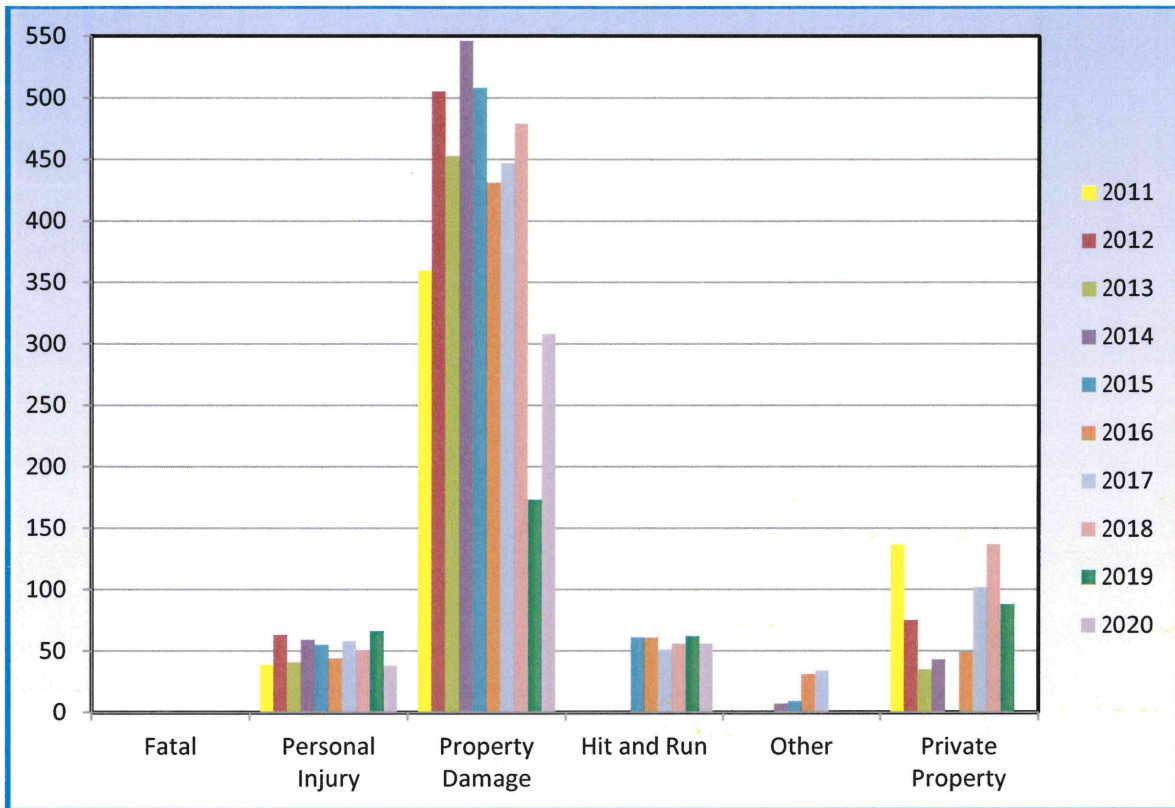
Index Crime Comparison



| Year: | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|-----------------------|------|------|------|------|------|------|------|------|------|------|
| Homicide | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Criminal Sex Assault | 0 | 0 | 0 | 0 | 2 | 1 | 0 | 4 | 7 | 4 |
| Robbery | 6 | 4 | 3 | 3 | 3 | 3 | 2 | 2 | 1 | 6 |
| Battery | 43 | 40 | 25 | 19 | 8 | 5 | n/a | n/a | n/a | n/a |
| Aggravated Assault | 4 | 6 | 2 | 2 | 0 | 2 | 0 | 2 | 5 | 11 |
| Burglary | 13 | 13 | 21 | 8 | 15 | 18 | 28 | 13 | 20 | 17 |
| Thefts/Burg from Auto | 150 | 159 | 146 | 106 | 123 | 137 | 72 | 23 | 14 | 112 |
| Arson | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| Motor Vehicle Theft | 0 | 0 | 0 | 0 | 0 | 5 | 5 | 3 | 8 | 8 |
| TOTAL | 216 | 222 | 197 | 138 | 151 | 171 | 107 | 47 | 55 | 160 |

The Index Crime Comparison provides a measure of the most frequently committed crimes within the Village. A surge in a particular type of crime could cause the department to focus more efforts on preventative measures, community awareness and officer training in that area. In 2017, there were 10 more burglaries, however the thefts from automobiles dropped significantly due to in part to increased visibility of patrol cars and community awareness efforts.

Traffic Accident Summary



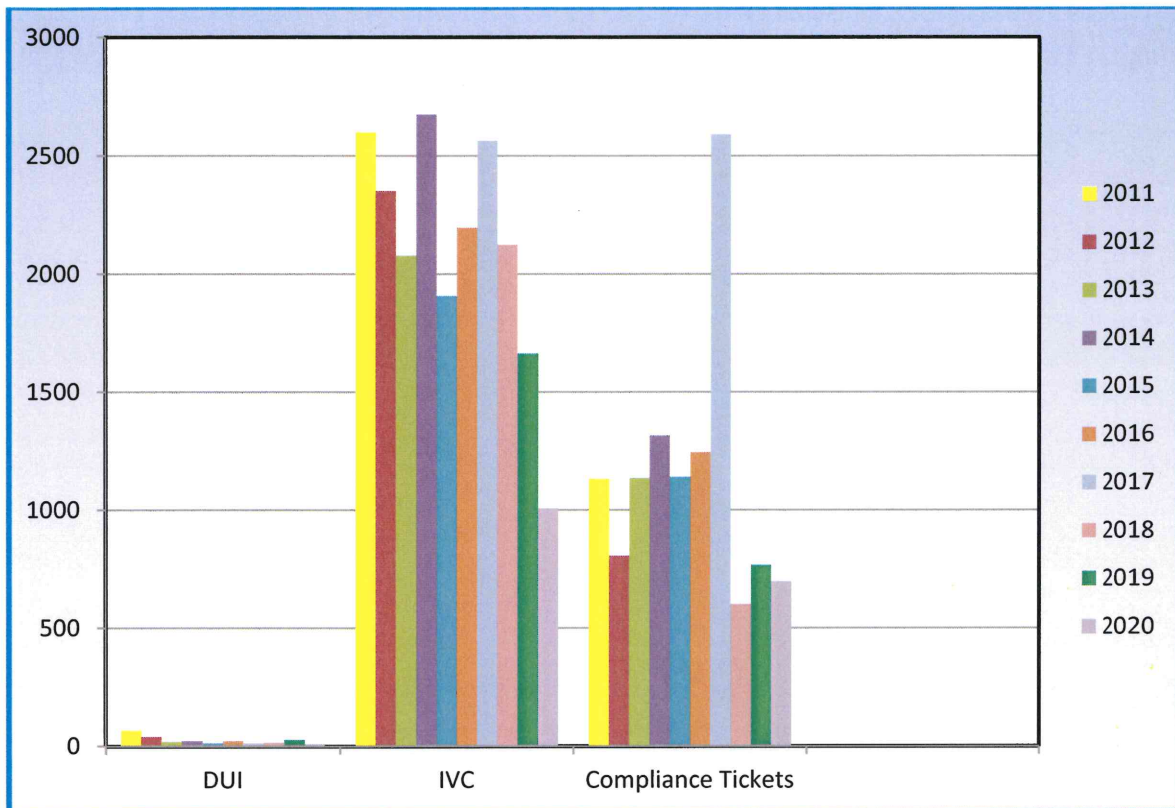
| Year: | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Fatal | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| Personal Injury | 39 | 63 | 41 | 59 | 55 | 44 | 58 | 50 | 66 | 38 |
| Property Damage | 360 | 505 | 453 | 546 | 508 | 431 | 447 | 479 | 173 | 308 |
| Hit and Run | n/r | n/r | n/r | n/r | 61 | 61 | 51 | 56 | 62 | 56 |
| Other | n/r | n/r | n/r | 7 | 9 | 31 | 34 | 0 | 0 | 0 |
| Private Property | 137 | 75 | 35 | 43 | n/r | 49 | 102 | 137 | 88 | n/r |
| TOTAL | 536 | 643 | 529 | 655 | 634 | 616 | 692 | 722 | 389 | 402 |

n/r – not reported

The traffic accident summary measures the effects of vehicular accidents in the Village; also tracked, but not pictured above, are statistics on the major intersections of the Village where most of the accidents occur. This analysis was a driving factor behind the Village implementing red light cameras at three intersections in town during 2009.

Traffic accidents increased in 2017 and 2018 after decreasing two years in a row. The increase is attributed to private property crashes that occurred within the parking areas of the business district. The continual presence of marked patrol vehicles along the roadways deters poor driving habits and increases safety awareness and defensive driving habits. Private property damage is no longer tracked as of 2020.

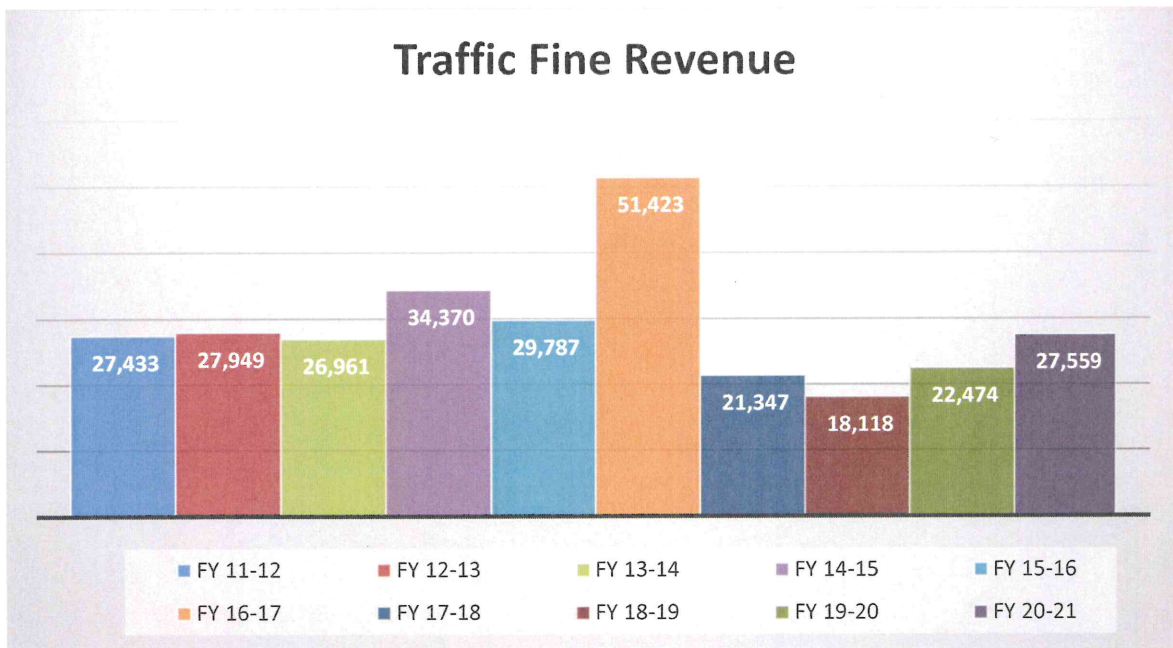
Traffic Enforcement Summary



| Calendar Year: | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|--------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| DUI | 67 | 38 | 18 | 20 | 11 | 20 | 11 | 14 | 26 | 8 |
| IVC Traffic Citations | 2,600 | 2,352 | 2,079 | 2,674 | 1,907 | 2,196 | 2,563 | 2,124 | 1,662 | 1,007 |
| Compliance/Parking/Ordinance Tickets | 1,134 | 806 | 1,136 | 1,315 | 1,139 | 1,245 | 2,591 | 602 | 767 | 698 |
| TOTAL | 3,801 | 3,196 | 3,233 | 4,009 | 3,057 | 3,461 | 5,165 | 2,740 | 2,455 | 1,713 |

The traffic enforcement summary measures the number of tickets issued for various violations. In part, it corresponds to the department's staffing levels as fewer officers on the street in 2011 evidenced a decline in tickets written. The same situation occurred in 2015 as three seasoned officers retired and were replaced by new officers that spent time in the police academy and riding along with senior officers rather than being out on the street writing citations. In 2020 the department was also short staffed for a portion of the year until 5 officers were hired in October 2020 (3 replacements, 2 new positions). A third new position was added in March 2021.

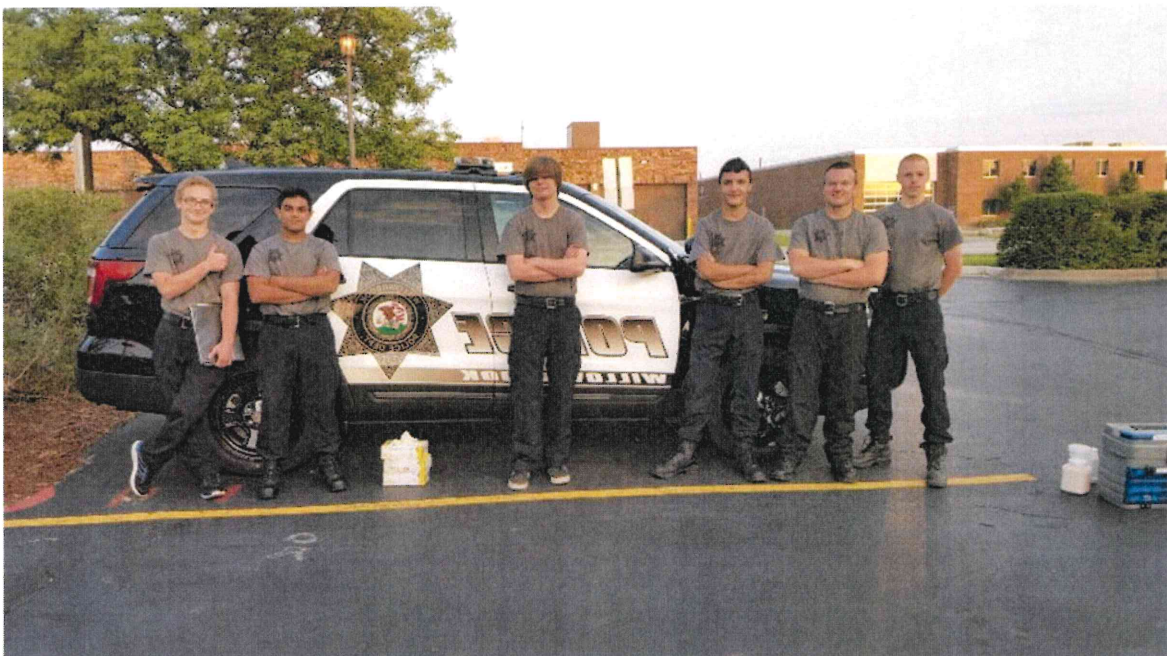
The Willowbrook Police Department is dedicated to reducing the number of traffic fatalities and injuries through traffic enforcement. These efforts focus on the major contributors of accidents, which include the following: seat belt usage, speeding, impaired motorists (DUI), and distracted driving.



From a revenue perspective, the effect was felt in the fines revenue line item (General Fund) which experienced an increase of approximately 73% from FY 2016 to FY 2017. This generally corresponds to the 49% increase in tickets issued in 2017 (although that is measured on a calendar year, not a fiscal year).

Other Police Program Data

The Police Explorers program provides an opportunity for youth ages 15-19 interested in law enforcement to obtain first-hand experience with a law enforcement agency prior to reaching the age eligible for appointment as police officers. In FY 2014-15 the program was suspended, however the program was re-established in May 2015 and two of the Village's newer officers have become part of the Explorer Team. The Explorers will be scheduled to



participate in a wide range of topics and trainings. They also assist with various police functions throughout the year.

The Police Department is also actively involved in numerous community activities with residents, including participating with the Special Olympics “Cop On Top” Dunkin Donuts fundraiser in May, and office staff personnel assisted with the Tri-State Fire Department and the Hinsdale Police and Fire Department Open House events. During the COVID-19 pandemic, the officers conducted many Birthday Drive Pasts to help celebrate the birthdays of children that were unable to celebrate outside their home in the traditional ways.

police
Facebook
page



Finally, the Village conducts an annual senior citizen forum called Senior Willowbrook Adults Connected (SWAC). Three times per year, seniors gather with members of the police department and are provided informative topics such as computer and telephone fraud, ruse burglaries and general crime prevention tips. The department holds a spring bingo event, hosted by the Chief, in conjunction with the crime prevention programs.

The tracking of the above data and other programs assist the department in focusing its efforts, preparing staffing assignments, evaluating the effectiveness of its current programs and goal setting for future years.

Police Department Budget Fiscal Year 2021-22

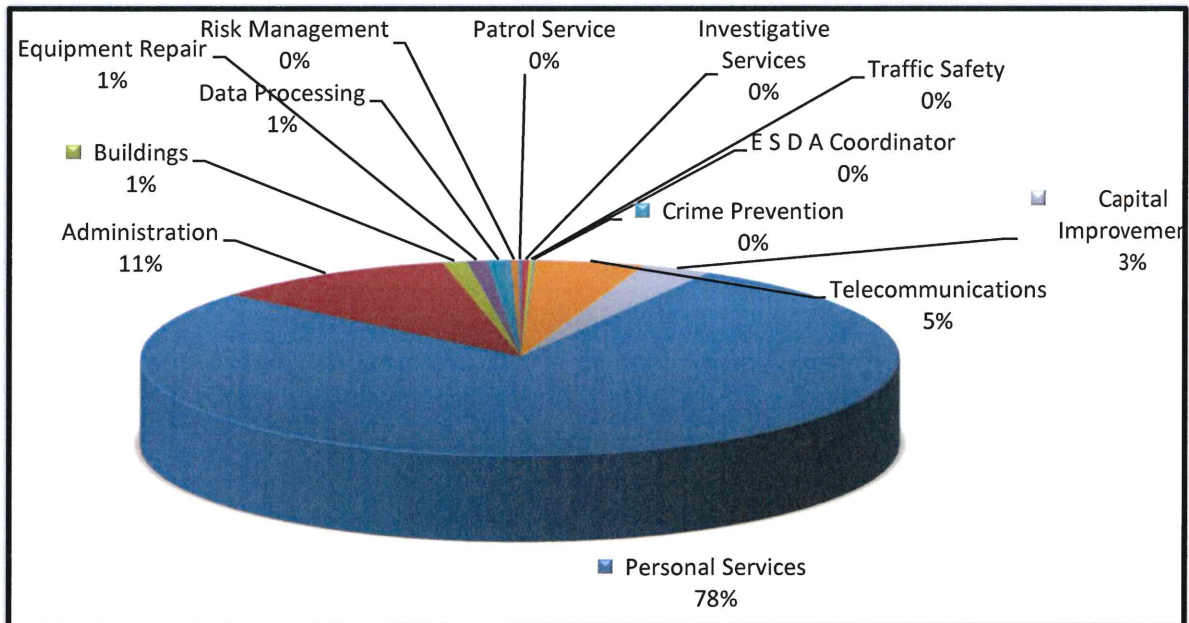
| <u>Program</u> | <u>Description</u> | <u>FY 2019-20 Budget</u> | <u>FY 2020-21 Budget</u> | <u>FY 2021-22 Budget</u> |
|----------------|------------------------|------------------------------|------------------------------|------------------------------|
| 400 | Personal Services | \$ 4,052,667 | \$ 4,348,547 | \$ 5,175,322 |
| 630 | Administration | 621,888 | 571,945 | 701,300 |
| 630 | Buildings | 10,580 | 54,127 | 69,000 |
| 630 | Equipment Repair | 82,250 | 56,500 | 56,000 |
| 640 | Data Processing | 70,283 | 65,367 | 67,543 |
| 645 | Risk Management | 20,000 | 20,000 | 20,000 |
| 650 | Patrol Service | 14,300 | 3,300 | 11,800 |
| 655 | Investigative Services | 1,000 | - | 21,500 |
| 660 | Traffic Safety | 5,300 | 5,323 | 11,323 |
| 665 | E S D A Coordinator | 500 | - | - |
| 670 | Crime Prevention | 6,000 | 5,000 | 5,000 |
| 675 | Telecommunications | 308,058 | 312,000 | 312,000 |
| 680 | Capital Improvements | 285,873 | 1,500 | 202,000 |
| 685 | Contingencies | - | - | 5,000 |
| Total | | <u>\$ 5,478,699</u> | <u>\$ 5,443,609</u> | <u>\$ 6,657,788</u> |

Percent Difference

-0.64%

22.30%

| | | | |
|------------------|------|------|------|
| Personnel (FTEs) | 26.5 | 26.0 | 29.0 |
|------------------|------|------|------|



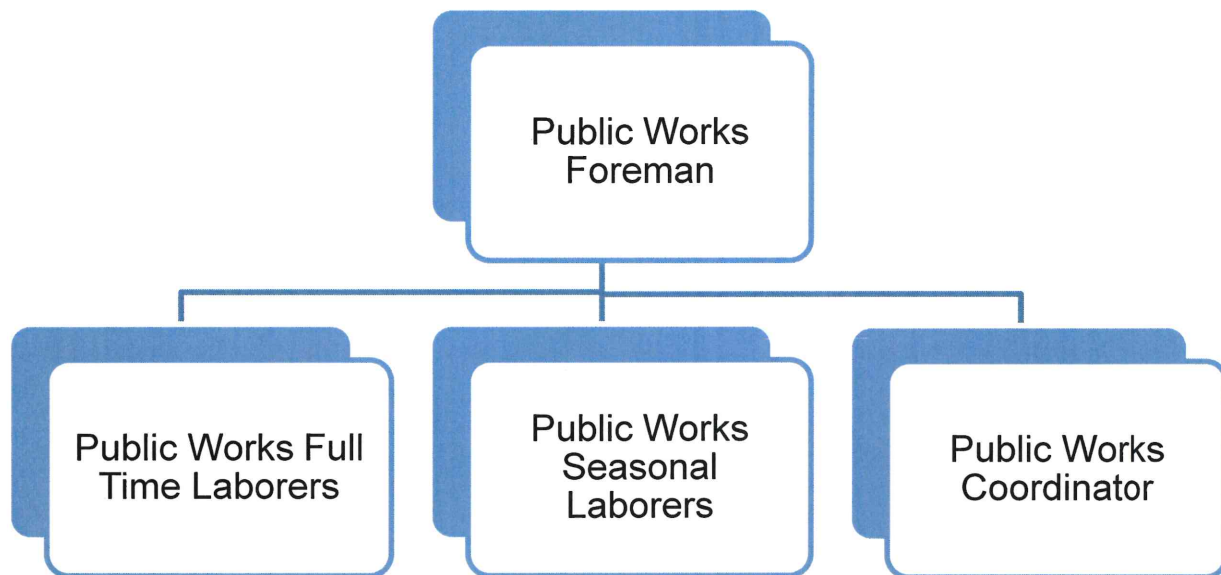
BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2021/22

| GL NUMBER | DESCRIPTION | 2020-21 ORIGINAL BUDGET | 2020-21 PROJECTED ACTIVITY | 2021-22 APPROVED BUDGET | 2021-22 APPROVED % CHANGE | 2021-22 APPROVED AMT CHANGE |
|------------------------------------|------------------------------------|-------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|
| Dept 30 - POLICE DEPARTMENT | | | | | | |
| APPROPRIATIONS | | | | | | |
| PERSONAL SERVICES | | | | | | |
| 01-30-400-147 | MEDICARE | 41,024 | 40,000 | 46,680 | 13.79 | 5,656 |
| 01-30-400-151 | IMRF | 25,270 | 31,798 | 49,910 | 97.51 | 24,640 |
| 01-30-400-161 | SOCIAL SECURITY | 11,683 | 11,995 | 12,553 | 7.45 | 870 |
| 01-30-400-171 | SUI - UNEMPLOYMENT | 6,708 | 12,000 | 9,309 | 38.77 | 2,601 |
| 01-30-630-101 | SALARIES - PERMANENT EMPLOYEES | 2,289,826 | 2,229,034 | 2,718,117 | 18.70 | 428,291 |
| 01-30-630-102 | OVERTIME | 336,000 | 362,116 | 336,000 | | |
| 01-30-630-103 | OVERTIME - SPECIAL DETAIL & GRANTS | 15,000 | 15,000 | 15,000 | | |
| 01-30-630-105 | SALARIES-COPS GRANT OFFICERS | | 84,800 | 230,832 | | 230,832 |
| 01-30-630-126 | SALARIES - CLERICAL | 178,439 | 183,645 | 192,473 | 7.86 | 14,034 |
| 01-30-630-127 | OVERTIME - CLERICAL | 10,000 | 2,000 | 10,000 | | |
| 01-30-630-131 | PERSONNEL RECRUITMENT | 1,000 | 1,000 | 1,000 | | |
| 01-30-630-141 | HEALTH/DENTAL/LIFE INSURANCE | 358,884 | 368,929 | 362,454 | 0.99 | 3,570 |
| 01-30-630-155 | POLICE PENSION | 1,074,713 | 1,074,713 | 1,190,994 | 10.82 | 116,281 |
| PERSONAL SERVICES | | 4,348,547 | 4,417,030 | 5,175,322 | 19.01 | 826,775 |
| DATA PROCESSING | | | | | | |
| 01-30-640-212 | EDP EQUIPMENT/SOFTWARE | 3,732 | 2,540 | 3,040 | (18.54) | (692) |
| 01-30-640-225 | INTERNET/WEBSITE HOSTING | 6,760 | 4,800 | 4,800 | (28.99) | (1,960) |
| 01-30-640-263 | EDP LICENSES | 30,000 | 30,000 | 40,000 | 33.33 | 10,000 |
| 01-30-640-267 | DOCUMENT STORAGE/SCANNING | 2,000 | 2,000 | 2,000 | | |
| 01-30-640-306 | CONSULTING - IT/GRANT | 22,875 | 14,500 | 17,703 | (22.61) | (5,172) |
| DATA PROCESSING | | 65,367 | 53,840 | 67,543 | 3.33 | 2,176 |
| ADMINISTRATION | | | | | | |
| 01-30-630-201 | PHONE - TELEPHONES | 27,000 | 18,857 | 27,000 | | |
| 01-30-630-202 | ACCREDITATION | 4,645 | 4,645 | 9,000 | 93.76 | 4,355 |
| 01-30-630-241 | FEES - FIELD COURT ATTORNEY | 16,000 | 16,000 | 20,000 | 25.00 | 4,000 |
| 01-30-630-245 | FIRING RANGE | 2,500 | 1,880 | 18,500 | 640.00 | 16,000 |
| 01-30-630-246 | RED LIGHT - ADJUDICATOR | 6,000 | 4,000 | 6,000 | | |
| 01-30-630-247 | RED LIGHT - CAMERA FEES | 275,000 | 269,700 | 275,000 | | |
| 01-30-630-248 | RED LIGHT - COM ED | 2,000 | 1,582 | 2,000 | | |
| 01-30-630-249 | RED LIGHT - MISC FEE | 35,000 | 28,016 | 35,000 | | |
| 01-30-630-301 | OFFICE SUPPLIES | 4,000 | 6,000 | 5,000 | 25.00 | 1,000 |
| 01-30-630-302 | PRINTING & PUBLISHING | 4,000 | 5,000 | 4,000 | | |
| 01-30-630-303 | FUEL/MILEAGE/WASH | 50,000 | 50,000 | 50,000 | | |
| 01-30-630-304 | SCHOOLS/CONFERENCES/TRAVEL | 40,000 | 34,000 | 40,000 | | |
| 01-30-630-305 | TUITION REIMBURSEMENT | 6,000 | 6,000 | 6,000 | | |
| 01-30-630-307 | FEES/DUES/SUBSCRIPTIONS | 20,500 | 26,000 | 35,000 | 70.73 | 14,500 |
| 01-30-630-308 | CADET PROGRAM | 500 | 500 | 500 | | |
| 01-30-630-309 | EMPLOYEE RECOGNITION | 3,000 | 1,000 | 3,000 | | |
| 01-30-630-311 | POSTAGE & METER RENT | 4,200 | 3,500 | 4,200 | | |
| 01-30-630-315 | COPY SERVICE | 4,100 | 4,000 | 4,100 | | |
| 01-30-630-345 | UNIFORMS | 28,500 | 25,000 | 29,000 | 1.75 | 500 |
| 01-30-630-346 | AMMUNITION | 14,000 | 8,000 | 18,000 | 28.57 | 4,000 |
| 01-30-630-401 | OPERATING EQUIPMENT | 25,000 | 43,000 | 27,000 | 8.00 | 2,000 |
| 01-30-630-402 | BODY CAMERAS | | | 61,000 | | 61,000 |
| 01-30-630-403 | IN-CAR CAMERA | | | 22,000 | | 22,000 |
| ADMINISTRATION | | 571,945 | 556,680 | 701,300 | 22.62 | 129,355 |
| RISK MANAGEMENT | | | | | | |
| 01-30-645-273 | SELF INSURANCE - DEDUCTIBLE | 20,000 | 20,000 | 20,000 | | |
| RISK MANAGEMENT | | 20,000 | 20,000 | 20,000 | | |

BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2021/22

| GL NUMBER | DESCRIPTION | 2020-21 ORIGINAL BUDGET | 2020-21 PROJECTED ACTIVITY | 2021-22 APPROVED BUDGET | 2021-22 APPROVED % CHANGE | 2021-22 APPROVED AMT CHANGE |
|-----------------------------|-------------------------------|-------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|
| CAPITAL IMPROVEMENTS | | | | | | |
| 01-30-635-288 | BUILDING CONSTR & REMODEL | 1,500 | 16,325 | 2,000 | 33.33 | 500 |
| 01-30-680-625 | NEW VEHICLES | | | 168,000 | | 168,000 |
| 01-30-680-642 | COPY MACHINE | | | 32,000 | | 32,000 |
| | CAPITAL IMPROVEMENTS | 1,500 | 16,325 | 202,000 | 13,366.67 | 200,500 |
| CONTINGENCIES | | | | | | |
| 01-30-685-799 | CONTINGENCIES | | | 5,000 | | 5,000 |
| | CONTINGENCIES | | | 5,000 | | 5,000 |
| BUILDINGS | | | | | | |
| 01-30-630-228 | MAINTENANCE - BUILDING | 44,927 | 60,000 | 60,000 | 33.55 | 15,073 |
| 01-30-630-235 | NICOR GAS (7760 QUINCY) | 5,000 | 3,575 | 5,000 | | |
| 01-30-630-250 | SANITARY (7760 QUINCY) | 1,200 | 662 | 1,000 | (16.67) | (200) |
| 01-30-630-351 | BUILDING MAINTENANCE SUPPLIES | 3,000 | 1,600 | 3,000 | | |
| | BUILDINGS | 54,127 | 65,837 | 69,000 | 27.48 | 14,873 |
| EQUIPMENT REPAIR | | | | | | |
| 01-30-630-409 | MAINTENANCE - VEHICLES | 50,000 | 45,000 | 50,000 | | |
| 01-30-630-421 | MAINTENANCE - RADIO EQUIPMENT | 6,500 | 2,400 | 6,000 | (7.69) | (500) |
| | EQUIPMENT REPAIR | 56,500 | 47,400 | 56,000 | (0.88) | (500) |
| PATROL | | | | | | |
| 01-30-650-268 | ANIMAL CONTROL | 800 | 800 | 800 | | |
| 01-30-650-343 | JAIL SUPPLIES | 1,500 | 1,221 | 10,000 | 566.67 | 8,500 |
| 01-30-650-348 | DRUG FORFEITURE- STATE | 500 | 45,088 | 500 | | |
| 01-30-650-349 | DRUG FORFEITURE - FEDERAL | 500 | 9,750 | 500 | | |
| | PATROL | 3,300 | 56,859 | 11,800 | 257.58 | 8,500 |
| INVESTIGATIVE | | | | | | |
| 01-30-655-339 | CONFIDENTIAL FUNDS | | | 500 | | 500 |
| 01-30-655-405 | FURNITURE & OFFICE EQUIPMENT | | | 21,000 | | 21,000 |
| | INVESTIGATIVE | | | 21,500 | | 21,500 |
| TRAFFIC SAFETY | | | | | | |
| 01-30-660-105 | PART TIME - CROSSING GUARD | 5,323 | 4,426 | 5,323 | | |
| 01-30-660-205 | BIKE PROGRAM | | | 6,000 | | 6,000 |
| | TRAFFIC SAFETY | 5,323 | 4,426 | 11,323 | 112.72 | 6,000 |
| CRIME PREVENTION | | | | | | |
| 01-30-670-331 | COMMODITIES | 5,000 | 227 | 5,000 | | |
| | CRIME PREVENTION | 5,000 | 227 | 5,000 | | |
| TELECOMMUNICATIONS | | | | | | |
| 01-30-675-235 | RADIO DISPATCHING | 312,000 | 297,000 | 312,000 | | |
| | TELECOMMUNICATIONS | 312,000 | 297,000 | 312,000 | | |
| TOTAL APPROPRIATIONS | | 5,443,609 | 5,535,624 | 6,657,788 | 22.30 | 1,214,179 |

Village of Willowbrook
Public Works
Organization Chart



The mission statement of the Public Works Division of the Municipal Services Department is to effectively and efficiently deliver public works services to residents and businesses in order to enhance the living and working environment of the community. This mission is met by the construction, planning, ongoing maintenance, and supervision of all public property including streets, parks, parkways, trees and plantings, sidewalks, municipal buildings, vehicles and equipment, public drainage systems and collection and disposal of garbage and refuse.

Public Works Department

Goals, Objectives, and Accomplishments

The broad goals noted in the Organizational Goals, Strategic Plan and Long-Term Financial Overview are addressed on a departmental level by the following activities:

1. Provide financial stability:

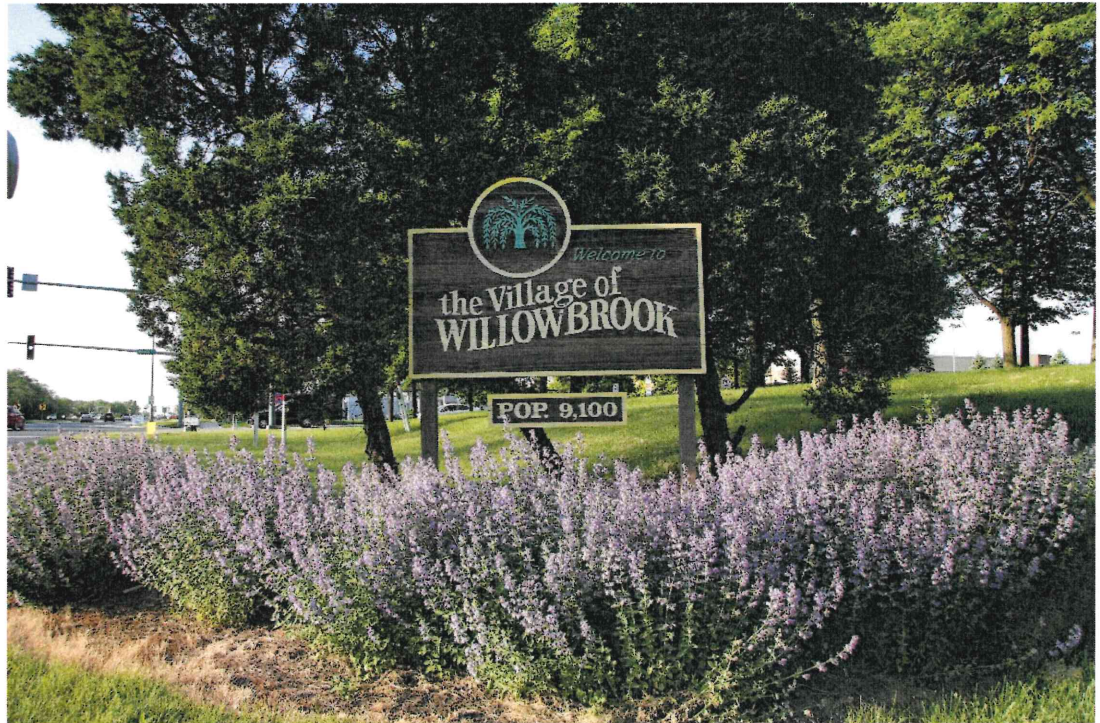
- Goal of completing street improvements with costs offset by state and local grants. The FY 2021-22 improvements are located on the following roads: Sugarbush Lane, Cherry Tree Lane, Hawthorn Lane, Blackberry Lane, Apple Tree Lane, Pine Tree Lane, Honey Locust Lane. The total length of the improvements is 6700 LF.
- Continue to outsource roadwork and other public service projects to minimize staffing levels and thus control salaries and benefits as well as keeping capital outlays for equipment as low as possible.

2. Public involvement in department services:

- The Village will be conducting its annual tree planting in the fall of 2021. We will be planting 55 trees this year with up to 75 removals. In conjunction with Village-replaced trees, residents can have parkway trees planted at a reduced cost by the Village's tree contractor by selecting from a pre-approved list of trees.
- The Village will continue the Snow and Ice Control Program during the winter months to ensure that roadways are safe for vehicular travel. We procure our requisite supply of bulk rock salt through the DuPage County bid process as opposed to using the Illinois CMS program, which will ensure we receive the salt we need. In addition, the Village began purchasing a special type of salt that allows application at extremely low temperatures when conventional salt does not melt the ice and snow. \$80,000 has been budgeted this year for this program.
- The Village will also continue the Mosquito Abatement Program to control and reduce mosquito populations during the season thereby reducing the threat of West Nile Virus and share mosquito data with the DuPage County Health Department so that discussions may continue the best method to provide mosquito abatement services to residents county-wide. \$37,550 has been budgeted this year for this program.
- Continue to provide a brush collection program for single-family residential areas twice a year (May and October) to aid in the proper maintenance of residential properties. In FY 2020-21 the Village added one pickup for emergency storm damage, which was due to an unforeseen ice storm. The Village continued this practice for FY 2021-22.
- Provide continued education and additional training to all public works staff to maintain a safe work environment while complying with changing state and local guidelines. Certified Park inspector, pesticide application license and supervisor safety training are among the list of scheduled courses this year.

3. Analyze and fund infrastructure needs:

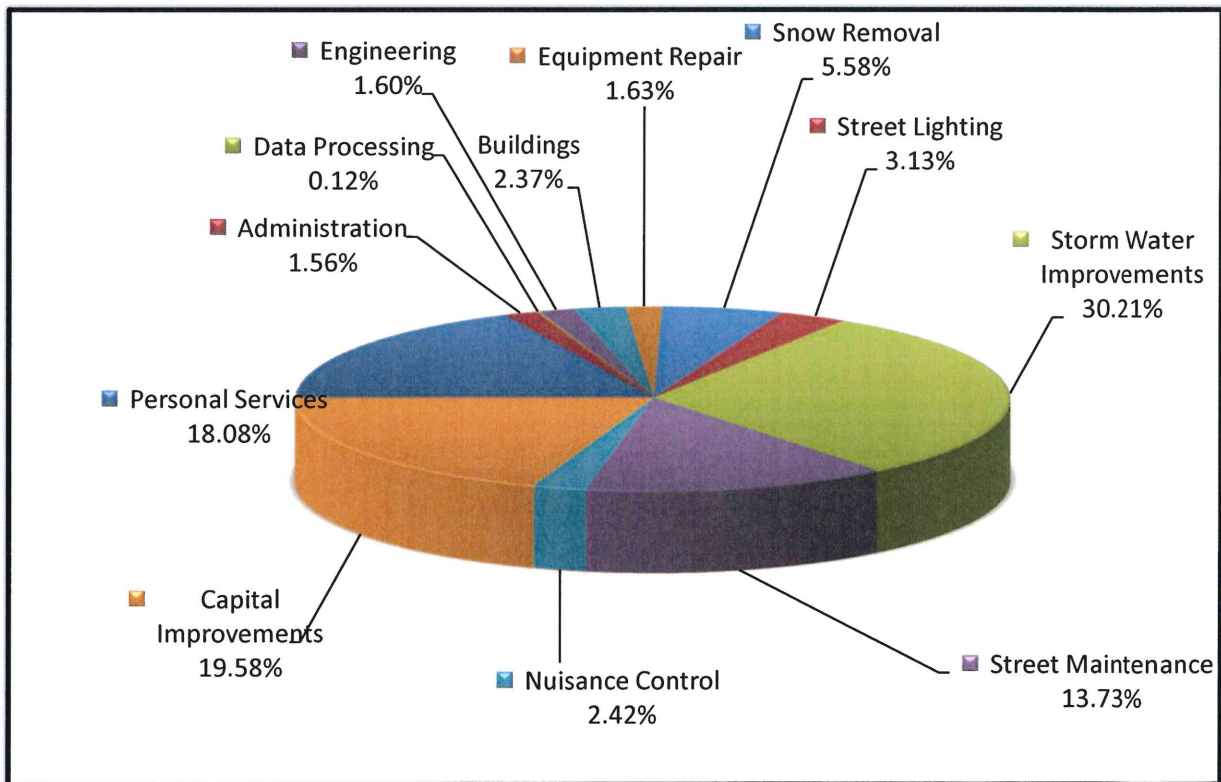
- Previously deferred to due COVID-19, this year's budget includes replacement of a 5-ton International dump truck with plow package and a 1-ton Ford F550 with plow package. The cost is split 50/50 with the Water Fund.
- Also previously deferred, this year's budget includes \$150,000 to replace the Village's entrance signs on Route 83 at the north and south ends of town, along with replacing all park signage in a complimentary design. The existing Village entry signs are outdated, as pictured below.



Public Works Budget Fiscal Year 2021-22

| <u>Program</u> | <u>Description</u> | <u>FY 2019-20</u> <u>Budget</u> | <u>FY 2020-21</u> <u>Budget</u> | <u>FY 2021-22</u> <u>Budget</u> |
|--------------------|--------------------------|------------------------------------|------------------------------------|------------------------------------|
| 400 | Personal Services | \$ 425,149 | \$ 321,331 | \$ 287,814 |
| 710 | Administration | 25,860 | 25,134 | 24,892 |
| 715 | Data Processing | 5,070 | 1,296 | 1,916 |
| 720 | Engineering | 56,500 | 31,500 | 25,500 |
| 725 | Buildings | 19,700 | 19,900 | 37,732 |
| 735 | Equipment Repair | 20,500 | 21,000 | 26,000 |
| 740 | Snow Removal | 64,200 | 74,000 | 88,800 |
| 745 | Street Lighting | 42,000 | 41,141 | 49,800 |
| 750 | Storm Water Improvements | 329,500 | 436,000 | 481,000 |
| 755 | Street Maintenance | 168,900 | 195,600 | 218,600 |
| 760 | Nuisance Control | 36,300 | 36,300 | 38,550 |
| 765 | Capital Improvements | 207,863 | 30,000 | 311,721 |
| Total | | <u>\$ 1,401,542</u> | <u>\$ 1,233,202</u> | <u>\$ 1,592,325</u> |
| Percent Difference | | | -12.01% | 29.12% |

| | | | |
|------------------|------|------|------|
| Personnel (FTEs) | 2.25 | 3.00 | 2.50 |
|------------------|------|------|------|



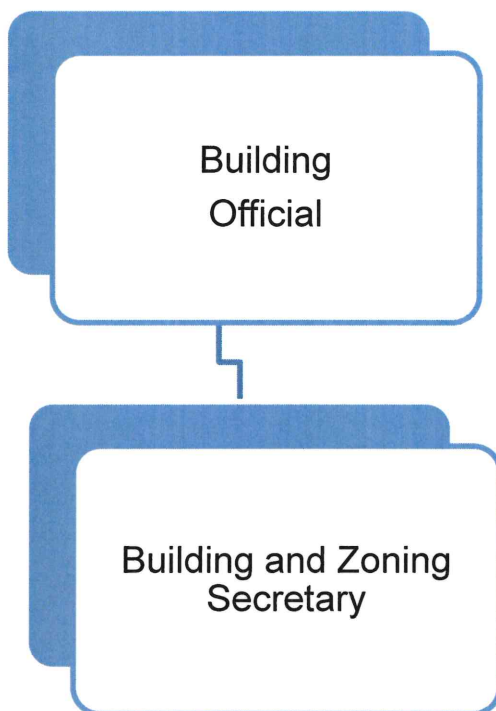
BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2021/22

| GL NUMBER | DESCRIPTION | 2020-21 ORIGINAL BUDGET | 2020-21 PROJECTED ACTIVITY | 2021-22 APPROVED BUDGET | 2021-22 APPROVED % CHANGE | 2021-22 APPROVED AMT CHANGE |
|--|--------------------------------|-------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|
| Dept 35 - PUBLIC WORKS DEPARTMENT | | | | | | |
| APPROPRIATIONS | | | | | | |
| PERSONAL SERVICES | | | | | | |
| 01-35-400-147 | MEDICARE | 3,204 | 3,315 | 2,719 | (15.14) | (485) |
| 01-35-400-151 | IMRF | 28,147 | 35,000 | 44,537 | 58.23 | 16,390 |
| 01-35-400-161 | SOCIAL SECURITY | 13,700 | 13,000 | 11,627 | (15.13) | (2,073) |
| 01-35-400-171 | SUI - UNEMPLOYMENT | 998 | 1,300 | 972 | (2.61) | (26) |
| 01-35-710-101 | SALARIES - PERMANENT EMPLOYEES | 163,587 | 145,148 | 131,801 | (19.43) | (31,786) |
| 01-35-710-102 | OVERTIME | 20,000 | 35,000 | 20,000 | | |
| 01-35-710-103 | PART TIME - LABOR | 11,072 | 11,000 | 6,863 | (38.01) | (4,209) |
| 01-35-710-126 | SALARIES - CLERICAL | 26,308 | 27,500 | 28,875 | 9.76 | 2,567 |
| 01-35-710-141 | HEALTH/DENTAL/LIFE INSURANCE | 54,315 | 45,335 | 40,420 | (25.58) | (13,895) |
| PERSONAL SERVICES | | 321,331 | 316,598 | 287,814 | (10.43) | (33,517) |
| DATA PROCESSING | | | | | | |
| 01-35-715-212 | EDP EQUIPMENT/SOFTWARE | | 819 | 500 | | 500 |
| 01-35-715-225 | INTERNET/WEBSITE HOSTING | 1,296 | 1,439 | 1,416 | 9.26 | 120 |
| DATA PROCESSING | | 1,296 | 2,258 | 1,916 | 47.84 | 620 |
| ADMINISTRATION | | | | | | |
| 01-35-710-201 | TELEPHONES | 2,784 | 2,298 | 2,124 | (23.71) | (660) |
| 01-35-710-301 | OFFICE SUPPLIES | 500 | 1,000 | 500 | | |
| 01-35-710-302 | PRINTING & PUBLISHING | 750 | 853 | 750 | | |
| 01-35-710-303 | FUEL/MILEAGE/WASH | 10,400 | 7,200 | 10,428 | 0.27 | 28 |
| 01-35-710-304 | SCHOOLS/CONFERENCES/TRAVEL | 2,000 | 112 | 1,000 | (50.00) | (1,000) |
| 01-35-710-307 | FEES/DUES/SUBSCRIPTIONS | 400 | 100 | 400 | | |
| 01-35-710-311 | POSTAGE & METER RENT | 1,500 | 1,325 | 1,500 | | |
| 01-35-710-345 | UNIFORMS | 3,800 | 3,800 | 3,800 | | |
| 01-35-710-401 | OPERATING SUPPLIES & EQUIPMENT | 2,500 | 6,200 | 3,890 | 55.60 | 1,390 |
| 01-35-710-405 | FURNITURE & OFFICE EQUIPMENT | 500 | 500 | 500 | | |
| ADMINISTRATION | | 25,134 | 23,388 | 24,892 | (0.96) | (242) |
| BUILDINGS | | | | | | |
| 01-35-725-413 | MAINTENANCE - GARAGE | 5,000 | 5,000 | 8,032 | 60.64 | 3,032 |
| 01-35-725-414 | MAINTENANCE - SALT BINS | 1,500 | 1,500 | 5,700 | 280.00 | 4,200 |
| 01-35-725-415 | NICOR GAS | 3,200 | 3,200 | 3,200 | | |
| 01-35-725-417 | SANITARY USER CHARGE | 200 | 200 | 200 | | |
| 01-35-725-418 | MAINTENANCE - PW BUILDING | 10,000 | 40,000 | 20,600 | 106.00 | 10,600 |
| BUILDINGS | | 19,900 | 49,900 | 37,732 | 89.61 | 17,832 |
| CAPITAL IMPROVEMENTS | | | | | | |
| 01-35-765-625 | VEHICLES - NEW & OTHER | | 15,064 | 131,721 | | 131,721 |
| 01-35-765-640 | VILLAGE ENTRY SIGNS | | | 150,000 | | 150,000 |
| 01-35-765-685 | STREET IMPROVEMENTS | 30,000 | 28,000 | 30,000 | | |
| CAPITAL IMPROVEMENTS | | 30,000 | 43,064 | 311,721 | 939.07 | 281,721 |
| ENGINEERING | | | | | | |
| 01-35-720-245 | FEES - ENGINEERING | 30,000 | 18,000 | 24,000 | (20.00) | (6,000) |
| 01-35-720-254 | PLAN REVIEW - ENGINEER | 1,500 | 1,500 | 1,500 | | |
| ENGINEERING | | 31,500 | 19,500 | 25,500 | (19.05) | (6,000) |
| EQUIPMENT REPAIR | | | | | | |
| 01-35-735-409 | MAINTENANCE - VEHICLES | 20,000 | 33,000 | 25,000 | 25.00 | 5,000 |
| 01-35-735-411 | MAINTENANCE - EQUIPMENT | 1,000 | 1,000 | 1,000 | | |
| EQUIPMENT REPAIR | | 21,000 | 34,000 | 26,000 | 23.81 | 5,000 |
| SNOW REMOVAL | | | | | | |
| 01-35-740-287 | SNOW REMOVAL CONTRACT | 70,000 | 215,000 | 80,000 | 14.29 | 10,000 |
| 01-35-740-411 | MAINTENANCE - EQUIPMENT | 4,000 | 4,000 | 8,800 | 120.00 | 4,800 |

BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2021/22

| GL NUMBER | DESCRIPTION | 2020-21 ORIGINAL BUDGET | 2020-21 PROJECTED ACTIVITY | 2021-22 APPROVED BUDGET | 2021-22 APPROVED % CHANGE | 2021-22 APPROVED AMT CHANGE |
|-----------------------------|--------------------------------------|-------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|
| SNOW REMOVAL | | 74,000 | 219,000 | 88,800 | 20.00 | 14,800 |
| STREET LIGHTING | | | | | | |
| 01-35-745-207 | ENERGY - STREET LIGHTS | 21,000 | 21,000 | 21,000 | | |
| 01-35-745-223 | MAINTENANCE - STREET LIGHTS | 17,000 | 49,512 | 25,000 | 47.06 | 8,000 |
| 01-35-745-224 | MAINTENANCE - TRAFFIC SIGNALS | 3,141 | 3,141 | 3,800 | 20.98 | 659 |
| STREET LIGHTING | | 41,141 | 73,653 | 49,800 | 21.05 | 8,659 |
| STORM WATER IMPROVEMENTS | | | | | | |
| 01-35-750-286 | JET CLEANING CULVERT | 20,000 | 19,500 | 20,000 | | |
| 01-35-750-289 | SITE IMPROVEMENTS | 10,000 | 10,000 | 10,000 | | |
| 01-35-750-290 | EQUIPMENT RENTAL | 3,500 | 2,800 | 3,500 | | |
| 01-35-750-328 | STREET & ROW MAINTENANCE | 160,000 | 175,000 | 175,000 | 9.38 | 15,000 |
| 01-35-750-338 | TREE MAINTENANCE | 150,000 | 195,000 | 180,000 | 20.00 | 30,000 |
| 01-35-750-381 | STORM WATER IMPROVEMENTS MAINTENANCE | 92,500 | 92,500 | 92,500 | | |
| STORM WATER IMPROVEMENTS | | 436,000 | 494,800 | 481,000 | 10.32 | 45,000 |
| STREET MAINTENANCE | | | | | | |
| 01-35-755-279 | TRASH REMOVAL | 2,000 | 2,000 | 2,000 | | |
| 01-35-755-281 | ROUTE 83 BEAUTIFICATION | 52,000 | 52,000 | 55,000 | 5.77 | 3,000 |
| 01-35-755-284 | BRUSH PICKUP | 35,000 | 18,500 | 37,400 | 6.86 | 2,400 |
| 01-35-755-328 | STREET & ROW MAINTENANCE OTHER | 15,000 | 15,000 | 15,000 | | |
| 01-35-755-331 | SALT | 80,000 | 96,000 | 80,000 | | |
| 01-35-755-332 | J.U.L.I.E. | 2,400 | 3,000 | 2,500 | 4.17 | 100 |
| 01-35-755-333 | ROAD SIGNS | 7,700 | 7,700 | 19,700 | 155.84 | 12,000 |
| 01-35-755-401 | OPERATING EQUIPMENT | 1,500 | 6,500 | 7,000 | 366.67 | 5,500 |
| STREET MAINTENANCE | | 195,600 | 200,700 | 218,600 | 11.76 | 23,000 |
| NUISANCE CONTROL | | | | | | |
| 01-35-760-258 | PEST CONTROL | 1,000 | | 1,000 | | |
| 01-35-760-259 | MOSQUITO ABATEMENT | 35,300 | 26,960 | 37,550 | 6.37 | 2,250 |
| NUISANCE CONTROL | | 36,300 | 26,960 | 38,550 | 6.20 | 2,250 |
| TOTAL APPROPRIATIONS | | 1,233,202 | 1,503,821 | 1,592,325 | 29.12 | 359,123 |

Village of Willowbrook
Building and Zoning
Organization Chart



The mission of the Building and Zoning Division of the Municipal Services Department is to provide the community with comprehensive service in the areas of building and property maintenance, code compliance, building permits, plan review and resident concerns in an efficient manner to provide and ensure public safety for the community.

Building & Zoning Department

Goals, Objectives, and Accomplishments

The broad goals noted in the Organizational Goals, Strategic Plan and Long-Term Financial Overview are addressed on a departmental level by the following activities:

1. Provide financial stability:

- Work with our employees and consultants to streamline processes that will enable us to navigate through our daily tasks more efficiently. Continue to seek occasional assistance from the Public Works department personnel for any type of work they are available and able to perform for the Building Department.
- We have started to cross train the consultant Building Inspector to perform Building & Zoning Secretary and other department duties.
- Continue to cross train our Building & Zoning Secretary to perform additional permit processing tasks. Continue use of computer programs to make tasks more efficient.

2. Public involvement in department services:

- All employees are encouraged to maintain a high level of knowledge in their area(s) of expertise and employees and consultants participate in ongoing training with recognized professional training organizations.
- Building Official shall continue participation in professional organizations, such as the Suburban Building Officials Conference (SBOC).
- Monitor the knowledge base of consultants to ensure that we are receiving the best possible service available from them to provide to our residents and businesses.
- Continue cooperation with other entities and jurisdictions that we are required to work with, i.e., Tri-State and Pleasantview Fire Protection Districts, DuPage County Health Department, and Flagg Creek and DuPage County Sanitary Districts.
- As model building codes are updated every three (3) years; the Building Department shall endeavor to update all codes at least on a six (6) to nine (9) year interval (9 years maximum, which works out to three (3), three-year code cycles) to provide current codes to our residents and businesses.
- Building Official shall continue to work with the Planning Department, the Plan Commission and the Laws and Ordinances Committee to assure continuity on all pending projects.

3. Commitment to technology advancements:

- Continue use of all electronic means to track activity on files. Participate in ongoing training when offered and as needed.
- Continue exploration to determine if updated or new technology implementations can increase efficiency in any department processes, including researching future electronic permit submittal process and perfecting remote operations for staff that became necessary due to COVID-19.

Performance Measures

The department strives to complete permits within certain timeframes:

1. Small projects including minor remodeling projects, flatwork (concrete & asphalt drives, walks, patios), small accessory structures, fences, fenestration replacement): **within 14 calendar days.**

Processes are employed to assure this occurs during normal seasonal conditions. Consultants will be used to perform In-House Reviews.

2. Larger permits including new single-family residences, commercial buildings & buildouts: typically take longer, as the review and revision process can be repeated several times. **No set timeframe has been established.**

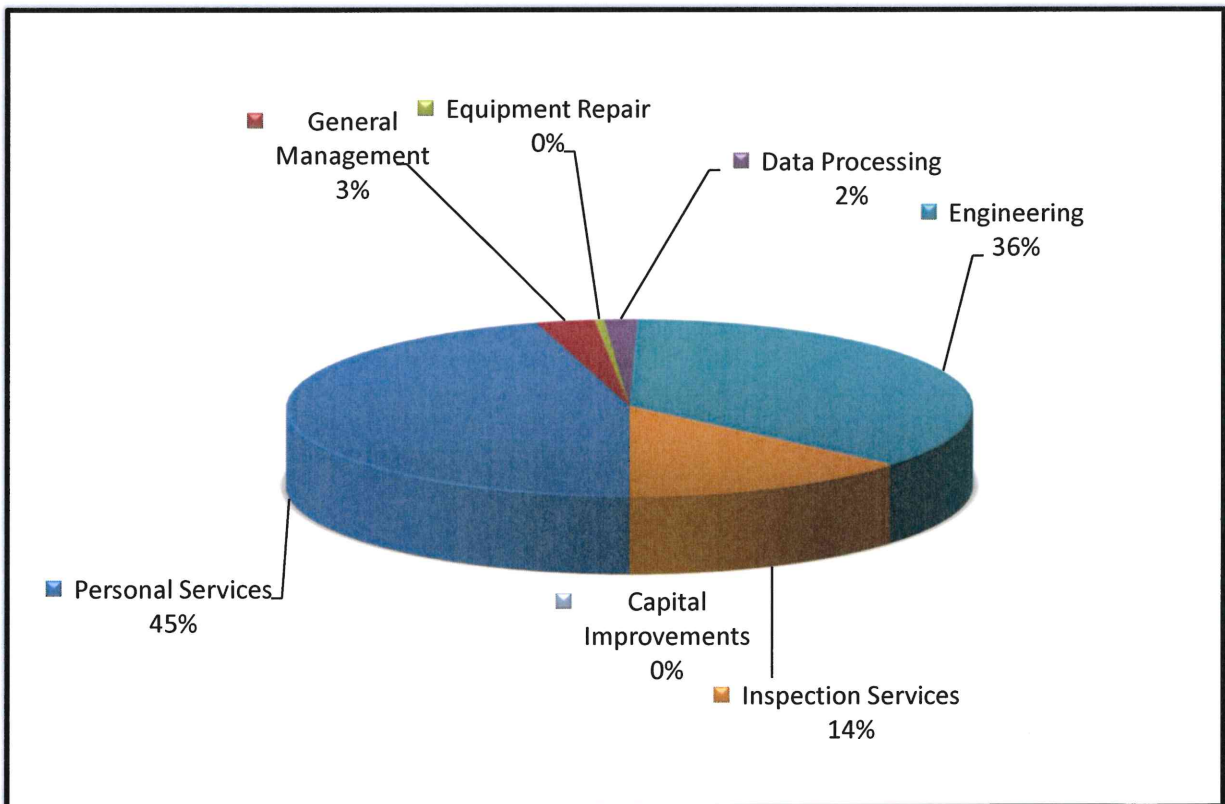
However, the department strives to keep the timeframe to a minimum when the responsibility rests with the department, as opposed to the applicant's responsibilities.

The department uses a consultant company to review larger plans off-site, since they are obligated to turn around / return comments to the village **within 10 business days**. This timeline has been in place and has functioned well for the department. We will continue to review the processes we are engaged in and determine if any time can be eliminated from the overall review and issuance process.

Building & Zoning Budget Fiscal Year 2021-22

| <u>Program</u> | <u>Description</u> | <u>FY 2019-20 Budget</u> | <u>FY 2020-21 Budget</u> | <u>FY 2021-22 Budget</u> |
|----------------|----------------------|------------------------------|------------------------------|------------------------------|
| 400 | Personal Services | \$ 182,412 | \$ 183,738 | \$ 201,106 |
| 810 | General Management | 8,590 | 10,626 | 12,402 |
| 810 | Equipment Repair | 2,250 | 500 | 2,000 |
| 815 | Data Processing | 12,400 | 9,000 | 7,000 |
| 820 | Engineering | 130,500 | 159,000 | 159,200 |
| 830 | Inspection Services | 56,500 | 65,000 | 60,000 |
| 835 | Capital Improvements | - | - | - |
| | Total | <u>\$ 392,652</u> | <u>\$ 427,864</u> | <u>\$ 441,708</u> |
| | Percent Difference | | 8.97% | 3.24% |

| | | | |
|------------------|-----|-----|-----|
| Personnel (FTEs) | 1.0 | 1.0 | 1.0 |
|------------------|-----|-----|-----|



BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2021/22

| GL NUMBER | DESCRIPTION | 2020-21 ORIGINAL BUDGET | 2020-21 PROJECTED ACTIVITY | 2021-22 APPROVED BUDGET | 2021-22 APPROVED % CHANGE | 2021-22 APPROVED AMT CHANGE |
|---|--------------------------------|-------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|
| Dept 40 - BUILDING & ZONING DEPARTMENT | | | | | | |
| APPROPRIATIONS | | | | | | |
| PERSONAL SERVICES | | | | | | |
| 01-40-400-147 | MEDICARE | 1,905 | 1,741 | 1,949 | 2.31 | 44 |
| 01-40-400-151 | IMRF | 17,621 | 22,661 | 33,138 | 88.06 | 15,517 |
| 01-40-400-161 | SOCIAL SECURITY | 8,147 | 7,446 | 8,335 | 2.31 | 188 |
| 01-40-400-171 | SUI - UNEMPLOYMENT | 387 | 456 | 482 | 24.55 | 95 |
| 01-40-810-101 | SALARIES - PERMANENT EMPLOYEES | 97,014 | 97,436 | 102,308 | 5.46 | 5,294 |
| 01-40-810-102 | OVERTIME | 11,000 | 500 | 6,000 | (45.45) | (5,000) |
| 01-40-810-126 | SALARIES - CLERICAL | 23,386 | 24,750 | 26,125 | 11.71 | 2,739 |
| 01-40-810-141 | HEALTH/DENTAL/LIFE INSURANCE | 24,278 | 24,895 | 22,769 | (6.22) | (1,509) |
| PERSONAL SERVICES | | 183,738 | 179,885 | 201,106 | 9.45 | 17,368 |
| GENERAL MANAGEMENT | | | | | | |
| 01-40-810-201 | TELEPHONES | 876 | 876 | 1,752 | 100.00 | 876 |
| 01-40-810-301 | OFFICE SUPPLIES | 1,000 | 1,500 | 1,500 | 50.00 | 500 |
| 01-40-810-302 | PRINTING & PUBLISHING | 750 | 2,415 | 750 | | |
| 01-40-810-303 | FUEL/MILEAGE/WASH | 1,000 | 450 | 500 | (50.00) | (500) |
| 01-40-810-304 | SCHOOLS/CONFERENCES/TRAVEL | 1,200 | 1,000 | 1,200 | | |
| 01-40-810-307 | FEES/DUES/SUBSCRIPTIONS | 500 | 750 | 500 | | |
| 01-40-810-311 | POSTAGE & METER RENT | 400 | 300 | 400 | | |
| 01-40-810-315 | COPY SERVICE | 4,500 | 5,000 | 5,000 | 11.11 | 500 |
| 01-40-810-345 | UNIFORMS | 400 | 400 | 800 | 100.00 | 400 |
| GENERAL MANAGEMENT | | 10,626 | 12,691 | 12,402 | 16.71 | 1,776 |
| DATA PROCESSING | | | | | | |
| 01-40-815-212 | EDP EQUIPMENT/SOFTWARE | | 129 | | | |
| 01-40-815-267 | DOCUMENT STORAGE/SCANNING | 9,000 | 5,100 | 7,000 | (22.22) | (2,000) |
| DATA PROCESSING | | 9,000 | 5,229 | 7,000 | (22.22) | (2,000) |
| ENGINEERING | | | | | | |
| 01-40-820-245 | FEES - ENGINEERING | | 443 | | | |
| 01-40-820-246 | FEES - DRAINAGE ENGINEER | | 450 | 1,200 | | 1,200 |
| 01-40-820-254 | PLAN REVIEW - CIVIL ENGINEER | 12,000 | 16,500 | 14,000 | 16.67 | 2,000 |
| 01-40-820-255 | PLAN REVIEW - STRUCTURAL | 7,000 | 5,500 | 4,000 | (42.86) | (3,000) |
| 01-40-820-258 | PLAN REVIEW - BUILDING CODE | 140,000 | 150,000 | 140,000 | | |
| ENGINEERING | | 159,000 | 172,893 | 159,200 | 0.13 | 200 |
| EQUIPMENT REPAIR | | | | | | |
| 01-40-810-409 | MAINTENANCE - VEHICLES | 500 | 2,500 | 2,000 | 300.00 | 1,500 |
| EQUIPMENT REPAIR | | 500 | 2,500 | 2,000 | 300.00 | 1,500 |
| INSPECTION | | | | | | |
| 01-40-830-109 | PART TIME - INSPECTOR | 40,000 | 47,250 | 45,000 | 12.50 | 5,000 |
| 01-40-830-115 | PLUMBING INSPECTION | 15,000 | 4,150 | 5,000 | (66.67) | (10,000) |
| 01-40-830-117 | ELEVATOR INSPECTION | 5,000 | 5,170 | 5,000 | | |
| 01-40-830-119 | CODE ENFORCE INSPECTION | 5,000 | 4,000 | 5,000 | | |
| INSPECTION | | 65,000 | 60,570 | 60,000 | (7.69) | (5,000) |
| TOTAL APPROPRIATIONS | | 427,864 | 433,768 | 441,708 | 3.24 | 13,844 |

Hotel/Motel Department

Goals, Objectives, and Accomplishments

The broad goals noted in the Organizational Goals, Strategic Plan and Long-Term Financial Overview are addressed on a departmental level by the following activities:

1. Provide financial stability:

- With the achievement of Home Rule status in April 2019, the Village gained the ability to spend previously restricted hotel/motel taxes on any program. Beginning in FY 2020-21, these revenues are accounted for in the General Fund and expenditures will be reported in the Hotel/Motel Department. The revenues will continue to fund event and tourism promotion as previous advertising campaigns did in the former Hotel/Motel Tax Fund.

2. Public involvement in department services:

- The Village provides support and funding for the Willowbrook/Burr Ridge Chamber of Commerce through participation in events and programs. Annually the Village participates in the annual business expo through the Chamber of Commerce to promote Village services and tourism.
- Since January 2016, the largest of the Village's four hotels has been closed for extensive renovations. In August 2020, the hotel re-opened under the Delta Marriott flag. Another hotel, Red Roof Inn Plus, was sold during FY 2019-20. That same year a third hotel, La Quinta Inn, was listed for sale. Due to these events, the Village decided to pause on advertising for one year as the status of the four Village hotels settles. The Village has allocated \$10,000 for new advertising opportunities in FY 2021-22.

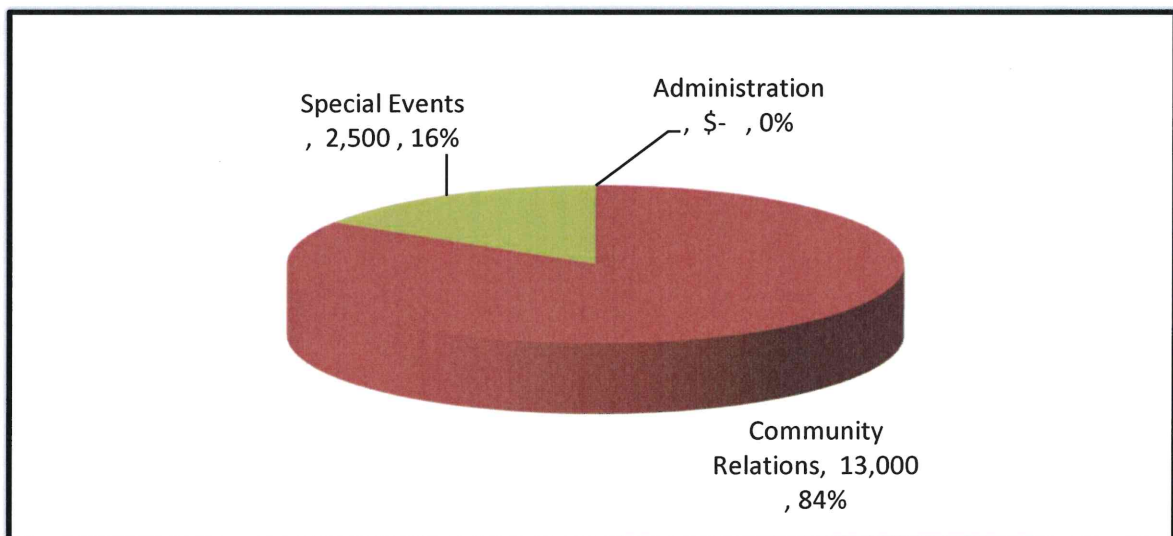
3. Commitment to technology advancements:

- The Village continues to make ongoing improvements to the Willowbrook mobile phone app which is hosted by the Village and provides information on Village hotels, restaurants, events, and other items.

Hotel/Motel Department Budget Fiscal Year 2021-22

| Program | Description | FY 2020-21 <u>Budget</u> | FY 2021-22 <u>Budget</u> |
|---------|---------------------|-----------------------------|-----------------------------|
| 401 | Administration | \$ 500 | \$ - |
| 435 | Community Relations | 3,000 | 13,000 |
| 436 | Special Events | <u>2,500</u> | <u>2,500</u> |
| Total | | <u>\$ 6,000</u> | <u>\$ 15,500</u> |

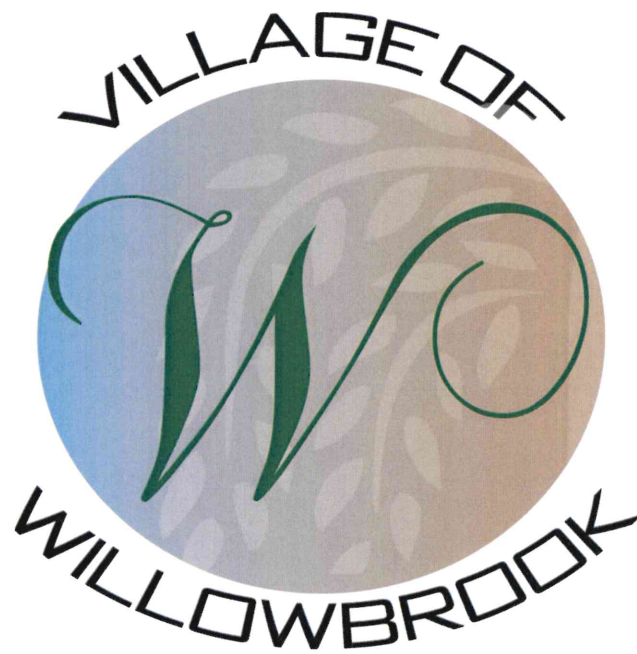
Note: The Hotel/Motel Department became a new department of the General Fund in Fiscal Year 2020-21.



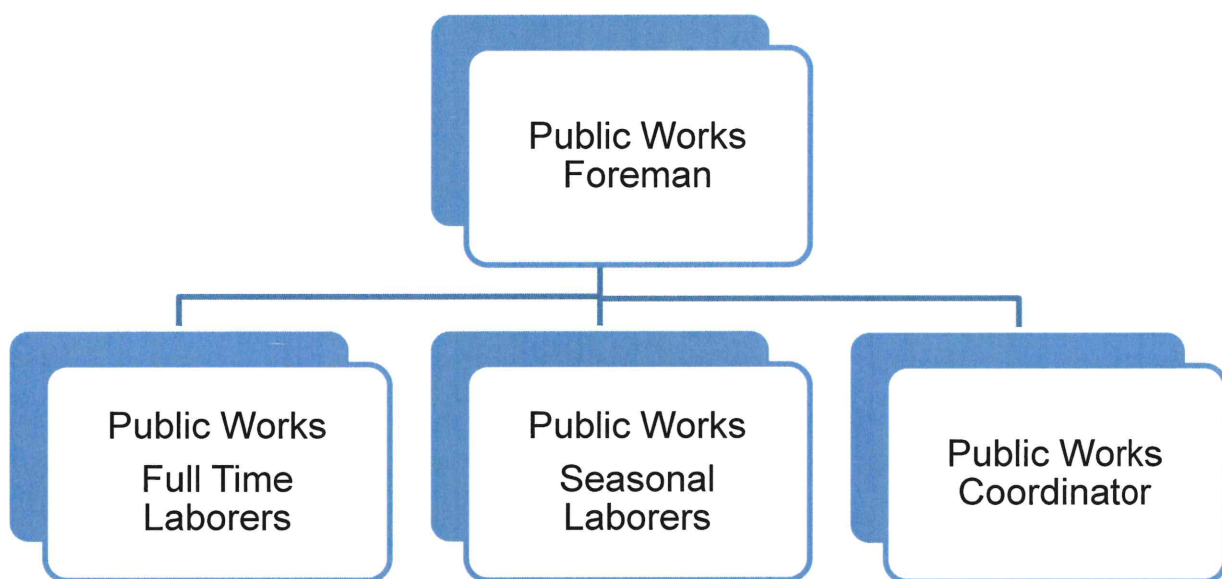
BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2021/22

| GL NUMBER | DESCRIPTION | 2020-21 ORIGINAL BUDGET | 2020-21 PROJECTED ACTIVITY | 2021-22 APPROVED BUDGET | 2021-22 APPROVED % CHANGE | 2021-22 APPROVED AMT CHANGE |
|------------------------------|----------------------------|-------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|
| Dept 53 - HOTEL/MOTEL | | | | | | |
| APPROPRIATIONS | | | | | | |
| COMMUNITY RELATIONS | | | | | | |
| 01-53-435-317 | ADVERTISING | | | 10,000 | | 10,000 |
| 01-53-435-319 | CHAMBER DIRECTORY | 3,000 | 3,000 | 3,000 | | |
| | COMMUNITY RELATIONS | 3,000 | 3,000 | 13,000 | 333.33 | 10,000 |
| ADMINISTRATION | | | | | | |
| 01-53-401-307 | FEES DUES SUBSCRIPTIONS | 500 | | | (100.00) | (500) |
| | ADMINISTRATION | 500 | | | (100.00) | (500) |
| SPECIAL EVENTS | | | | | | |
| 01-53-436-379 | SPECIAL PROMOTIONAL EVENTS | 2,500 | | 2,500 | | |
| | SPECIAL EVENTS | 2,500 | | 2,500 | | |
| TOTAL APPROPRIATIONS | | 6,000 | 3,000 | 15,500 | 158.33 | 9,500 |

OTHER FUNDS



Village of Willowbrook
Water Department
Organization Chart



The mission statement of the Water Division of the Municipal Services Department is to deliver public works services effectively and efficiently to residents and businesses in order to enhance the living and working environment of the community. This mission is met by the construction, planning, ongoing maintenance, and supervision of all public property for the water distribution system.

Water Fund

Goals, Objectives, and Accomplishments

The broad goals noted in the Organizational Goals, Strategic Plan and Long-Term Financial Overview are addressed on a departmental level by the following activities:

1. Provide financial stability:

- The Village has a plan in place to fund water capital projects via annual transfers from the Water Fund to the Water Capital Improvements Fund; due to fund shortfalls, the FY 2021-22 transfer is \$0. Water user charges have been set in the past to provide for both operating and capital expenses to avoid or minimize the need to issue debt when projects such as these are necessary.
- When debt issues in the past were necessary, the Village utilized the most low-cost means available to pay for them; this included a low-interest IEPA loan to fund the repainting of the Village's standpipe that occurred in FY 2016-17. In FY 2017-18, the Village began making payments on the 20-year IEPA loan, which bears interest at 1.86%. \$54,448 has been budgeted for this year's payment.
- Additionally, the Water Fund pays a portion of the Series 2015 General Obligation Alternate Revenue Source bonds as part of the bond issue was directly allocable to water projects and thus is being repaid partially with water user charges. \$66,711 is budgeted for the Water Fund's share.

2. Public involvement in department services:

- The Village determined years ago that purchasing water was preferable to maintaining Village wells for a variety of reasons, including public preference. The water purchase cost to procure water from Lake Michigan via the DuPage Water Commission represents the largest expense of the Water Fund, at \$1,689,800. Village residents have come to expect this high quality of water and the Village continues to have a goal of participating in this arrangement and maintaining the operating system effectively to support the transmission of the water. The Village monitors the gallons purchased and the cost per gallon to determine 1) the water cost to budget for and 2) the usage of the distribution system.

Performance Measure: Gallons of Water Purchased

| | 2020-21 Actual | 2019-20 Actual | 2018-19 Actual | 2017-18 Actual | 2016-17 Actual | 2015-16 Actual |
|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------------|
| # gallons purchased | 330,633,000 | 320,869,000 | 348,308,000 | 335,174,000 | 339,151,000 | 347,861,000 |
| Cost/gallon purchased | \$4.97 | \$4.97 | \$4.97 | \$4.88 | \$4.80 | \$4.68 \$4.85 eff. 1/1/16 |

- Design and publish the Annual Water Quality Report and mail to all water consumers prior to July 1, as required by the USEPA. This work is outsourced to a specialized publication company familiar with the EPA CCR notice requirements.

3. Commitment to technology advancements:

- In FY 2021-22 the Village budgeted \$21,000 to upgrade the water reading software to a cloud-based version, as required by the vendor. An additional \$13,500 is budgeted to replace the three DCU T-Boards, which are the transmission points for the data.
- Continued education credit courses are scheduled for our current water operator. Additionally, two other employees will be enrolled in the Class C water operator training course this summer to become a certified water operator.

4. Analyze and fund infrastructure needs:

- Replace obsolete Traverse City brand fire hydrants with new East Jordan models as part of the replacement program; ultimately all obsolete hydrants will be replaced. This year 15 obsolete fire hydrants in the southwest portion of town will be replaced.

Performance Measure: Hydrant Replacement Program

| | 2020-21 | 2019-20 | 2018-19 | 2017-18 | 2016-17 | 2015-16 |
|---------------------|---------|---------|---------|---------|---------|---------|
| | Actual | Actual | Actual | Actual | Actual | Actual |
| # hydrants replaced | 15 | 4 | 9 | 1 | 9 | 4 |

- Complete repairs to the Village water distribution system as required. Repair water main breaks, leaking valves, and service lines in an efficient manner to guard against excessive water loss (i.e., unmetered water usage).
- The Village budgeted \$80,000 to line 490 feet of 12-inch water main along 75th street.

Performance Measure: Miles of Water Distribution System Replaced

| | 2020-21 | 2019-20 | 2018-19 | 2017-18 | 2016-17 | 2015-16 |
|----------------|---------|---------|---------|---------|---------|---------|
| | Actual | Actual | Actual | Actual | Actual | Actual |
| Miles replaced | N/A | N/A | N/A | N/A | N/A | N/A |

N/A – not available, a mechanism to track this data is currently being investigated.

WATER FUND
FINANCIAL SUMMARY FY 2021-22
CURRENT YEAR AND 5 YEAR FORECAST

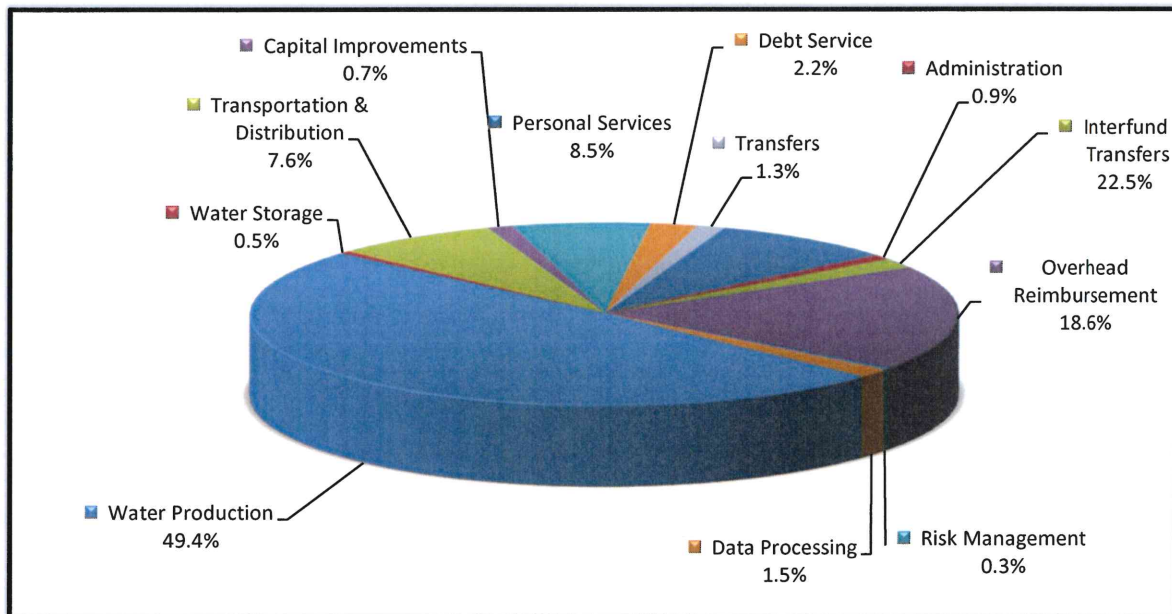
| | FY 19-20 Actual | FY 20-21 Budget | FY 20-21 Projected | Year 1 FY 21-22 Proposed | Year 2 FY 22-23 Proposed | Year 3 FY 23-24 Proposed | Year 4 FY 24-25 Proposed | Year 5 FY 25-26 Proposed |
|-------------------------------------|--------------------|--------------------|-----------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Total Net Assets, Beginning | \$ 4,773,994 | \$ 4,460,559 | \$ 4,480,562 | \$ 4,545,035 | \$ 4,251,734 | \$ 4,084,953 | \$ 3,830,949 | \$ 3,486,092 |
| Revenues | 3,235,941 | 3,245,000 | 3,341,221 | 3,180,200 | 3,188,500 | 3,188,500 | 3,188,500 | 3,188,500 |
| % change | | | | -2.00% | 0.26% | 0.00% | 0.00% | 0.00% |
| Operating Expenses | 3,081,902 | 3,100,198 | 3,006,439 | 3,172,998 | 3,257,509 | 3,345,540 | 3,435,999 | 3,528,048 |
| Capital Expenses | - | 42,864 | 23,614 | 254,585 | 51,000 | 51,000 | 51,000 | 51,000 |
| Transfers Out | 447,471 | 246,695 | 246,695 | 45,918 | 46,772 | 45,963 | 46,359 | 48,335 |
| Total Expenses/Transfers Out | 3,529,373 | 3,389,757 | 3,276,748 | 3,473,501 | 3,355,281 | 3,442,503 | 3,533,358 | 3,627,383 |
| % change | | | | 2.47% | -3.40% | 2.60% | 2.64% | 2.66% |
| Net Surplus (Deficit) | (293,432) | (144,757) | 64,473 | (293,301) | (166,781) | (254,003) | (344,858) | (438,883) |
| Net Assets Restated | | | | | | | | |
| Total Net Assets, Ending | \$ 4,480,562 | \$ 4,315,802 | \$ 4,545,035 | \$ 4,251,734 | \$ 4,084,953 | \$ 3,830,949 | \$ 3,486,092 | \$ 3,047,208 |
| Cost Per Day to Operate Fund | \$ 8,444 | \$ 9,226 | \$ 8,969 | \$ 9,426 | \$ 9,657 | \$ 9,898 | \$ 10,146 | \$ 10,398 |
| Working Capital | 1,669,262 | 1,389,286 | 1,733,735 | 1,440,434 | 1,273,653 | 1,019,649 | 674,792 | 235,908 |
| Days Operating Expense (Goal = 90)* | 198 | 151 | 193 | 153 | 132 | 103 | 67 | 23 |

*Calculated as Working Capital Divided by Daily Cost to Operate Water Fund

Water Fund Fiscal Year 2021-22

| <u>Program</u> | <u>Description</u> | <u>FY 2019-20 Budget</u> | <u>FY 2020-21 Budget</u> | <u>FY 2021-22 Budget</u> |
|----------------|-------------------------------|------------------------------|------------------------------|------------------------------|
| 400 | Personal Services | \$ 396,832 | \$ 350,201 | \$ 295,176 |
| 401 | Administration | 30,500 | 31,702 | 30,971 |
| 405 | Engineering | 2,500 | 2,500 | 60,500 |
| 410 | Overhead Reimbursement | 575,667 | 562,288 | 647,154 |
| 415 | Risk Management | 10,000 | 10,000 | 10,000 |
| 417 | Data Processing | 12,100 | 54,719 | 53,704 |
| 420 | Water Production | 1,762,500 | 1,764,900 | 1,714,800 |
| 425 | Water Storage | 10,000 | 14,800 | 17,500 |
| 430 | Transportation & Distribution | 199,000 | 248,000 | 262,256 |
| 435 | Meters & Billing | 30,746 | 21,500 | 41,060 |
| 440 | Capital Improvements | 66,196 | 7,500 | 219,221 |
| 449 | Debt Service | 74,654 | 74,952 | 75,241 |
| 900 | Transfers | 447,471 | 246,695 | 45,918 |
| Total | Water Fund | <u>\$ 3,618,166</u> | <u>\$ 3,389,757</u> | <u>\$ 3,473,501</u> |
| | Percent Difference | | -6.31% | 2.47% |

| | | | |
|------------------|------|------|------|
| Personnel (FTEs) | 2.25 | 3.00 | 2.50 |
|------------------|------|------|------|



BUDGET REPORT FOR WILLOWBROOK
REVENUES & EXPENDITURES DETAIL
FY 2021-22

| GL NUMBER | DESCRIPTION | 2020-21 ORIGINAL BUDGET | 2020-21 PROJECTED ACTIVITY | 2021-22 APPROVED BUDGET | 2021-22 APPROVED % CHANGE | 2021-22 APPROVED AMT CHANGE |
|------------------------------------|-----------------------------------|-------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|
| EXPENSES | | | | | | |
| Dept 50 - WATER DEPARTMENT | | | | | | |
| PERSONAL SERVICES | | | | | | |
| 02-50-400-147 | MEDICARE | 3,523 | 2,970 | 2,798 | (20.58) | (725) |
| 02-50-400-151 | IMRF | 31,969 | 36,277 | 46,878 | 46.64 | 14,909 |
| 02-50-400-161 | SOCIAL SECURITY | 15,062 | 12,720 | 11,965 | (20.56) | (3,097) |
| 02-50-400-171 | SUI - UNEMPLOYMENT | 866 | 866 | 872 | 0.69 | 6 |
| 02-50-401-101 | SALARIES - PERMANENT EMPLOYEES | 162,087 | 143,644 | 134,801 | (16.83) | (27,286) |
| 02-50-401-102 | OVERTIME | 50,000 | 25,000 | 25,000 | (50.00) | (25,000) |
| 02-50-401-103 | PART TIME - LABOR | 4,538 | 8,025 | 2,813 | (38.01) | (1,725) |
| 02-50-401-126 | SALARIES - CLERICAL | 26,308 | 27,500 | 28,875 | 9.76 | 2,567 |
| 02-50-401-141 | HEALTH/DENTAL/LIFE INSURANCE | 55,848 | 46,109 | 41,174 | (26.27) | (14,674) |
| PERSONAL SERVICES | | 350,201 | 303,111 | 295,176 | (15.71) | (55,025) |
| ADMINISTRATION | | | | | | |
| 02-50-401-201 | PHONE - TELEPHONES | 5,592 | 4,495 | 4,495 | (19.62) | (1,097) |
| 02-50-401-239 | FEES - VILLAGE ATTORNEY | 1,000 | | | (100.00) | (1,000) |
| 02-50-401-301 | OFFICE SUPPLIES | 500 | 500 | 500 | | |
| 02-50-401-302 | PRINTING & PUBLISHING | 5,200 | 5,387 | 5,576 | 7.23 | 376 |
| 02-50-401-303 | FUEL/MILEAGE/WASH | 11,000 | 11,000 | 11,000 | | |
| 02-50-401-304 | SCHOOLS CONFERENCE TRAVEL | 1,500 | 500 | 1,500 | | |
| 02-50-401-307 | FEES DUES SUBSCRIPTIONS | 410 | 1,350 | 1,400 | 241.46 | 990 |
| 02-50-401-311 | POSTAGE & METER RENT | 6,000 | 5,800 | 6,000 | | |
| 02-50-401-405 | FURNITURE & OFFICE EQUIPMENT | 500 | 500 | 500 | | |
| ADMINISTRATION | | 31,702 | 29,532 | 30,971 | (2.31) | (731) |
| ENGINEERING | | | | | | |
| 02-50-405-245 | FEES - ENGINEERING | 2,500 | 2,500 | 60,500 | 2,320.00 | 58,000 |
| ENGINEERING | | 2,500 | 2,500 | 60,500 | 2,320.00 | 58,000 |
| TRANSFERS OUT | | | | | | |
| 02-50-410-501 | REIMBURSE OVERHEAD GENERAL FUN | 562,288 | 562,288 | 647,154 | 15.09 | 84,866 |
| 02-50-900-109 | TRANSFER TO WATER CAPITAL IMPRO | 200,000 | 200,000 | | (100.00) | (200,000) |
| 02-50-900-112 | TRANSFER TO DEBT SERVICE - 2015 | 46,695 | 46,695 | 45,918 | (1.66) | (777) |
| TRANSFERS OUT | | 808,983 | 808,983 | 693,072 | (14.33) | (115,911) |
| RISK MANAGEMENT | | | | | | |
| 02-50-415-273 | SELF INSURANCE - DEDUCTIBLE | 10,000 | | 10,000 | | |
| RISK MANAGEMENT | | 10,000 | | 10,000 | | |
| DATA PROCESSING | | | | | | |
| 02-50-417-212 | EDP EQUIPMENT/SOFTWARE | 35,364 | 1,050 | 35,364 | | |
| 02-50-417-263 | EDP LICENSES | 15,605 | 8,129 | 15,647 | 0.27 | 42 |
| 02-50-417-306 | IT CONSULTING | 3,750 | 1,000 | 2,693 | (28.19) | (1,057) |
| DATA PROCESSING | | 54,719 | 10,179 | 53,704 | (1.85) | (1,015) |
| WATER PRODUCTION | | | | | | |
| 02-50-420-206 | ENERGY - ELECTRIC PUMP | 18,900 | 18,000 | 18,000 | (4.76) | (900) |
| 02-50-420-361 | CHEMICALS | 1,500 | 475 | 1,500 | | |
| 02-50-420-362 | SAMPLING ANALYSIS | 4,000 | 4,500 | 4,500 | 12.50 | 500 |
| 02-50-420-488 | MAINTENANCE - PUMPS & WELL 3 | 500 | 500 | 500 | | |
| 02-50-420-491 | PUMP INSPECTION REPAIR MAINTAIN | 500 | 500 | 500 | | |
| 02-50-420-575 | PURCHASE OF WATER | 1,739,500 | 1,676,751 | 1,689,800 | (2.86) | (49,700) |
| WATER PRODUCTION | | 1,764,900 | 1,700,726 | 1,714,800 | (2.84) | (50,100) |
| WATER STORAGE | | | | | | |
| 02-50-425-473 | WELLHOUSE REPAIRS & MAINTENANC | 1,500 | 1,500 | 1,500 | | |
| 02-50-425-474 | WELLHOUSE REPAIRS & MAIN - WB EX | 1,500 | 3,000 | 1,500 | | |
| 02-50-425-475 | MATERIALS & SUPPLIES- STANDPIPE/P | 5,500 | 5,500 | 5,500 | | |
| 02-50-425-485 | REPAIRS & MAINTENANCE-STANDPIPE | 6,300 | 7,200 | 9,000 | 42.86 | 2,700 |
| WATER STORAGE | | 14,800 | 17,200 | 17,500 | 18.24 | 2,700 |
| TRANSPORTATION/DISTRIBUTION | | | | | | |
| 02-50-430-276 | LEAK SURVEYS | 9,000 | 11,001 | 20,256 | 125.07 | 11,256 |

BUDGET REPORT FOR WILLOWBROOK
REVENUES & EXPENDITURES DETAIL
FY 2021-22

| GL NUMBER | DESCRIPTION | 2020-21 ORIGINAL BUDGET | 2020-21 PROJECTED ACTIVITY | 2021-22 APPROVED BUDGET | 2021-22 APPROVED % CHANGE | 2021-22 APPROVED AMT CHANGE |
|--|-------------------------------------|-------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|
| 02-50-430-277 | WATER DISTRIBUTION REPAIRS/MAIN | 200,000 | 220,000 | 200,000 | | |
| 02-50-430-299 | LANDSCAPING - OTHER | 1,500 | 1,500 | 1,500 | | |
| 02-50-430-401 | OPERATING EQUIPMENT | 2,000 | 2,000 | 5,000 | 150.00 | 3,000 |
| 02-50-430-425 | J. U. L. I. E. MAINTENANCE & SUPPLY | 500 | 500 | 500 | | |
| 02-50-430-476 | MATERIAL & SUPPLIES - DISTRIBUTION | 35,000 | 35,000 | 35,000 | | |
| | TRANSPORTATION/DISTRIBUTION | 248,000 | 270,001 | 262,256 | 5.75 | 14,256 |
| METERS & BILLING | | | | | | |
| 02-50-435-278 | METERS FLOW TESTING | 2,500 | 18,000 | 10,263 | 310.52 | 7,763 |
| 02-50-435-461 | NEW METERING EQUIPMENT | 15,000 | 15,000 | 15,000 | | |
| 02-50-435-462 | METER REPLACEMENT | 1,500 | 1,500 | 13,297 | 786.47 | 11,797 |
| 02-50-435-463 | MAINTENANCE - METER EQUIPMENT | 2,500 | 2,500 | 2,500 | | |
| | METERS & BILLING | 21,500 | 37,000 | 41,060 | 90.98 | 19,560 |
| CAPITAL IMPROVEMENTS | | | | | | |
| 02-50-440-626 | VEHICLES - NEW & OTHER | | 15,064 | 131,721 | | 131,721 |
| 02-50-440-694 | DISTRIBUTION SYSTEM REPLACEMENT | 7,500 | 7,500 | 87,500 | 1,066.67 | 80,000 |
| | CAPITAL IMPROVEMENTS | 7,500 | 22,564 | 219,221 | 2,822.95 | 211,721 |
| OTHER | | | | | | |
| 02-50-449-102 | INTEREST - BOND | 9,190 | 9,190 | 8,964 | (2.46) | (226) |
| 02-50-449-104 | PRINCIPAL - BOND | 11,314 | 11,314 | 11,829 | 4.55 | 515 |
| 02-50-449-105 | INTEREST - IEPA LOAN | 14,146 | 14,146 | 13,393 | (5.32) | (753) |
| 02-50-449-106 | PRINCIPAL - IEPA LOAN | 40,302 | 40,302 | 41,055 | 1.87 | 753 |
| | OTHER | 74,952 | 74,952 | 75,241 | 0.39 | 289 |
| Totals for dept 50 - WATER DEPARTMENT | | 3,389,757 | 3,276,748 | 3,473,501 | 2.47 | 83,744 |

VILLAGE OF WILLOWBROOK
WATER OVERHEAD ALLOCATION (ADMINISTRATIVE SERVICES CHARGEBACK)
A/C 02-50-410-501
FY 2021-22

| GL NUMBER | DESCRIPTION | TOTAL 2020-21 ORIGINAL BUDGET | TOTAL 2021-22 PROPOSED BUDGET | % APP TO WATER | OVERHEAD AMOUNT |
|-------------------------------|--------------------------------------|--|--|-------------------|--------------------|
| Fund 01 - GENERAL FUND | | | | | |
| 01-05-400-147 | MEDICARE | 887 | 887 | 10% | 89 |
| 01-05-400-161 | SOCIAL SECURITY | 3,794 | 3,794 | 10% | 379 |
| 01-05-410-101 | SALARIES - MAYOR & VILLAGE BOARD | 54,000 | 54,000 | 10% | 5,400 |
| 01-05-410-125 | SALARY - VILLAGE CLERK | 7,200 | 7,200 | 10% | 720 |
| 01-05-410-141 | LIFE INSURANCE - ELECTED OFFICIALS | 767 | 864 | 10% | 86 |
| 01-05-410-304 | SCHOOLS/CONFERENCES/TRAVEL | 5,770 | 5,770 | 10% | 577 |
| 01-05-410-305 | STRATEGIC PLANNING | | 5,000 | 10% | 500 |
| 01-10-400-147 | MEDICARE | 5,322 | 5,754 | 25% | 1,439 |
| 01-10-400-151 | IMRF | 49,218 | 94,735 | 25% | 23,684 |
| 01-10-400-161 | SOCIAL SECURITY | 20,435 | 21,408 | 25% | 5,352 |
| 01-10-400-171 | SUI - UNEMPLOYMENT | 774 | 1,272 | 25% | 318 |
| 01-10-455-101 | SALARIES - MANAGEMENT STAFF | 175,125 | 194,306 | 25% | 48,577 |
| 01-10-455-102 | OVERTIME | 5,000 | 3,000 | 25% | 750 |
| 01-10-455-104 | PART TIME - CLERICAL | | | 25% | - |
| 01-10-455-105 | ASSISTANT VILLAGE ADMINISTRATOR | 130,175 | 123,792 | 25% | 30,948 |
| 01-10-455-106 | ASST TO VILLAGE ADMINISTRATOR | | | 25% | - |
| 01-10-455-107 | ADMINISTRATIVE INTERN | | 12,480 | 25% | 3,120 |
| 01-10-455-126 | SALARIES - CLERICAL | 56,726 | 63,223 | 25% | 15,806 |
| 01-10-455-131 | PERSONNEL RECRUITMENT | 500 | 500 | 25% | 125 |
| 01-10-455-141 | HEALTH/DENTAL/LIFE INSURANCE | 49,602 | 46,600 | 25% | 11,650 |
| 01-10-455-201 | PHONE - TELEPHONES | 12,684 | 21,600 | 10% | 2,160 |
| 01-10-455-266 | CODIFY ORDINANCES | 5,000 | 4,000 | 10% | 400 |
| 01-10-455-301 | OFFICE SUPPLIES | 8,000 | 6,000 | 10% | 600 |
| 01-10-455-302 | PRINTING, PUBLISHING & TRANSCRIPTION | 2,500 | 4,000 | 10% | 400 |
| 01-10-455-303 | FUEL/MILEAGE/WASH | 750 | 700 | 10% | 70 |
| 01-10-455-304 | SCHOOLS/CONFERENCES/TRAVEL | 2,000 | 1,000 | 10% | 100 |
| 01-10-455-305 | STRATEGIC PLANNING | 2,000 | 2,000 | 10% | 200 |
| 01-10-455-307 | FEES/DUES/SUBSCRIPTIONS | 13,000 | 13,000 | 10% | 1,300 |
| 01-10-455-311 | POSTAGE & METER RENT | 5,000 | 4,500 | 10% | 450 |
| 01-10-455-315 | COPY SERVICE | 7,000 | 7,000 | 10% | 700 |
| 01-10-455-355 | COMMISSARY PROVISION | 3,000 | 2,750 | 10% | 275 |
| 01-10-455-409 | MAINTENANCE - VEHICLES | | | 20% | - |
| 01-10-455-411 | MAINTENANCE - EQUIPMENT | 500 | | 20% | - |
| 01-10-460-212 | EDP EQUIPMENT/SOFTWARE | 1,000 | 1,500 | 20% | 300 |
| 01-10-460-213 | GIS | | | 20% | - |
| 01-10-460-225 | INTERNET/WEBSITE HOSTING | 14,347 | 14,845 | 25% | 3,711 |
| 01-10-460-263 | EDP LICENSES | 43,435 | 27,133 | 25% | 6,783 |
| 01-10-460-265 | CYBER DISRUPTION | | 18,129 | 25% | 4,532 |
| 01-10-460-306 | CONSULTING SERVICES - IT | 18,000 | 20,411 | 25% | 5,103 |
| 01-10-466-228 | MAINTENANCE - BUILDING | 30,545 | 60,000 | 10% | 6,000 |
| 01-10-466-236 | NICOR GAS (835 MIDWAY) | 2,000 | 2,000 | 10% | 200 |
| 01-10-466-240 | ENERGY/COMED (835 MIDWAY) | 3,000 | 2,500 | 10% | 250 |
| 01-10-466-251 | SANITARY (835 MIDWAY) | 450 | 700 | 10% | 70 |
| 01-10-466-293 | LANDSCAPE - VILLAGE HALL | 1,000 | 1,000 | 10% | 100 |
| 01-10-466-351 | BUILDING MAINTENANCE SUPPLIES | 2,000 | 6,000 | 10% | 600 |
| 01-10-470-239 | FEES - VILLAGE ATTORNEY | 140,000 | 100,000 | 15% | 15,000 |
| 01-10-471-252 | FINANCIAL SERVICES | | 500 | 10% | 50 |
| 01-10-471-253 | CONSULTING FEES - CLERICAL | | 50,000 | 25% | 12,500 |
| 01-10-475-365 | PUBLIC RELATIONS | 5,000 | 23,000 | 10% | 2,300 |
| 01-10-475-366 | NEWSLETTER | | | 10% | - |
| 01-10-480-272 | INSURANCE - IRMA | 233,463 | 233,433 | 40% | 93,373 |

VILLAGE OF WILLOWBROOK
WATER OVERHEAD ALLOCATION (ADMINISTRATIVE SERVICES CHARGEBACK)
A/C 02-50-410-501
FY 2021-22

| GL NUMBER | DESCRIPTION | TOTAL 2020-21 ORIGINAL BUDGET | TOTAL 2021-22 PROPOSED BUDGET | % APP TO WATER | OVERHEAD AMOUNT |
|----------------------|------------------------------------|--|--|-------------------|--------------------|
| 01-10-485-602 | BUILDING IMPROVEMENTS | 60,000 | 20,000 | 10% | 2,000 |
| 01-10-485-611 | FURNITURE & OFFICE EQUIPMENT | 500 | 500 | 20% | 100 |
| 01-25-400-147 | MEDICARE | 3,373 | 3,805 | 25% | 951 |
| 01-25-400-151 | IMRF | 23,994 | 55,104 | 25% | 13,776 |
| 01-25-400-161 | SOCIAL SECURITY | 14,424 | 15,476 | 25% | 3,869 |
| 01-25-400-171 | SUI - UNEMPLOYMENT | 1,032 | 963 | 25% | 241 |
| 01-25-610-101 | SALARIES - MANAGEMENT STAFF | 138,033 | 155,625 | 25% | 38,906 |
| 01-25-610-102 | OVERTIME | 1,500 | 1,000 | 25% | 250 |
| 01-25-610-104 | PART TIME - CLERICAL | 31,609 | | 25% | - |
| 01-25-610-126 | SALARIES - CLERICAL | 61,500 | 105,806 | 25% | 26,452 |
| 01-25-610-141 | HEALTH/DENTAL/LIFE INSURANCE | 19,008 | 39,944 | 25% | 9,986 |
| 01-25-610-304 | SCHOOLS/CONFERENCES/TRAVEL | 1,000 | 1,800 | 25% | 450 |
| 01-25-615-212 | EDP EQUIPMENT/SOFTWARE | 500 | 1,500 | 25% | 375 |
| 01-25-615-263 | EDP LICENSES | 12,000 | 12,780 | 25% | 3,195 |
| 01-25-615-305 | EDP PERSONNEL TRAINING | | | 25% | - |
| 01-25-615-306 | IT - CONSULTING SERVICES | | | 25% | - |
| 01-25-620-251 | AUDIT SERVICES | 34,000 | 30,990 | 20% | 6,198 |
| 01-25-620-252 | FINANCIAL SERVICES | 4,550 | 4,475 | 20% | 895 |
| 01-30-400-147 | MEDICARE | 41,024 | 46,680 | 4% | 1,867 |
| 01-30-400-151 | IMRF | 25,270 | 49,910 | 4% | 1,996 |
| 01-30-400-161 | SOCIAL SECURITY | 11,683 | 12,553 | 4% | 502 |
| 01-30-400-171 | SUI - UNEMPLOYMENT | 6,708 | 9,309 | 4% | 372 |
| 01-30-630-101 | SALARIES - PERMANENT EMPLOYEES | 2,289,826 | 2,718,117 | 4% | 108,725 |
| 01-30-630-102 | OVERTIME | 336,000 | 336,000 | 4% | 13,440 |
| 01-30-630-103 | OVERTIME - SPECIAL DETAIL & GRANTS | 15,000 | 15,000 | 4% | 600 |
| 01-30-630-104 | PART TIME - CLERICAL | | | 4% | - |
| 01-30-630-126 | SALARIES - CLERICAL | 178,439 | 192,473 | 4% | 7,699 |
| 01-30-630-127 | OVERTIME - CLERICAL | 10,000 | 10,000 | 4% | 400 |
| 01-30-630-141 | HEALTH/DENTAL/LIFE INSURANCE | 358,884 | 362,454 | 4% | 14,498 |
| 01-30-630-155 | POLICE PENSION | 1,074,713 | 1,190,994 | 4% | 47,640 |
| 01-35-400-147 | MEDICARE | 3,204 | 2,719 | 0% | - |
| 01-35-400-151 | IMRF | 28,147 | 44,537 | 0% | - |
| 01-35-400-161 | SOCIAL SECURITY | 13,700 | 11,627 | 0% | - |
| 01-35-400-171 | SUI - UNEMPLOYMENT | 998 | 972 | 0% | - |
| 01-35-710-345 | UNIFORMS | 3,800 | 3,800 | 50% | 1,900 |
| 01-35-715-212 | EDP EQUIPMENT/SOFTWARE | | 500 | 50% | 250 |
| 01-35-715-225 | INTERNET/WEBSITE HOSTING | 1,296 | 1,416 | 50% | 708 |
| 01-35-715-305 | EDP PERSONNEL TRAINING | | | 50% | - |
| 01-35-725-413 | MAINTENANCE - GARAGE | 5,000 | 8,032 | 50% | 4,016 |
| 01-35-725-414 | MAINTENANCE - SALT BINS | 1,500 | 5,700 | 50% | 2,850 |
| 01-35-725-415 | NICOR GAS | 3,200 | 3,200 | 50% | 1,600 |
| 01-35-725-416 | ENERGY | | | 50% | - |
| 01-35-725-417 | SANITARY USER CHARGE | 200 | 200 | 50% | 100 |
| 01-35-725-418 | MAINTENANCE - PW BUILDING | 10,000 | 20,600 | 50% | 10,300 |
| 01-35-735-409 | MAINTENANCE - VEHICLES | 20,000 | 25,000 | 50% | 12,500 |
| 01-35-735-411 | MAINTENANCE - EQUIPMENT | 1,000 | 1,000 | 50% | 500 |
| TOTAL APPROPRIATIONS | | 5,967,584 | 6,794,847 | | 647,154 |

Motor Fuel Tax (MFT) Fund

Goals, Objectives, and Accomplishments

The broad goals noted in the Organizational Goals, Strategic Plan and Long-Term Financial Overview are addressed on a departmental level by the following activities:

1. Analyze and fund infrastructure needs:

- The 2021-22 MFT Roadway Maintenance Program will include extensive roadway patching of roadways located within the Village limits, full-depth patching on various streets throughout the Village, replacement of defective concrete curb and pedestrian sidewalks, crack sealing of various streets throughout the Village, and replacement of worn pavement markings. The improvements will be performed on the following roads: Sugarbush Lane, Cherry Tree Lane, Hawthorn Lane, Blackberry Lane, Apple Tree Lane, Pine Tree Lane, and Honey Locust Lane. The total length of the improvements is 6700 LF. The program has been designed to utilize the amount of revenues estimated to be received by the time the program commences in summer 2021, which is \$350,000.

Performance Measure: Roadway Resurfacing Miles, Area and Time to Complete

| | 2021-22 Goal | 2020-21 Actual | 2019-20 Actual | 2018-19 Actual | 2017-18 Actual | 2016-17 Actual | 2015-16 Actual |
|-------------------------------|-----------------|--|-------------------|-------------------------|--------------------------|------------------------------------|--------------------|
| # of miles resurfaced | 1.09 | 1.14 | 1.02 | .76 | 1.14 | 1.47 | .51 |
| Area of Town | Farmingdale | Quincy, 71 st 72 nd , Monroe | Various Areas | 79 th Street | Waterford subdivision | Southwest Quadrant | Waterford Drive |
| Project Start Date | June 2021 | Sept 2020 | Sept 2019 | June 2018 | June 2017 | July 2016 | May 2015 |
| Project Completion Date | August 2021 | October 2020 | October 2019 | October 2018 | October 2017 | October 2016 | August 2015 |
| Additional Projects | N/A | N/A | N/A | N/A | N/A | Clarendon Hills Road overlay | N/A |

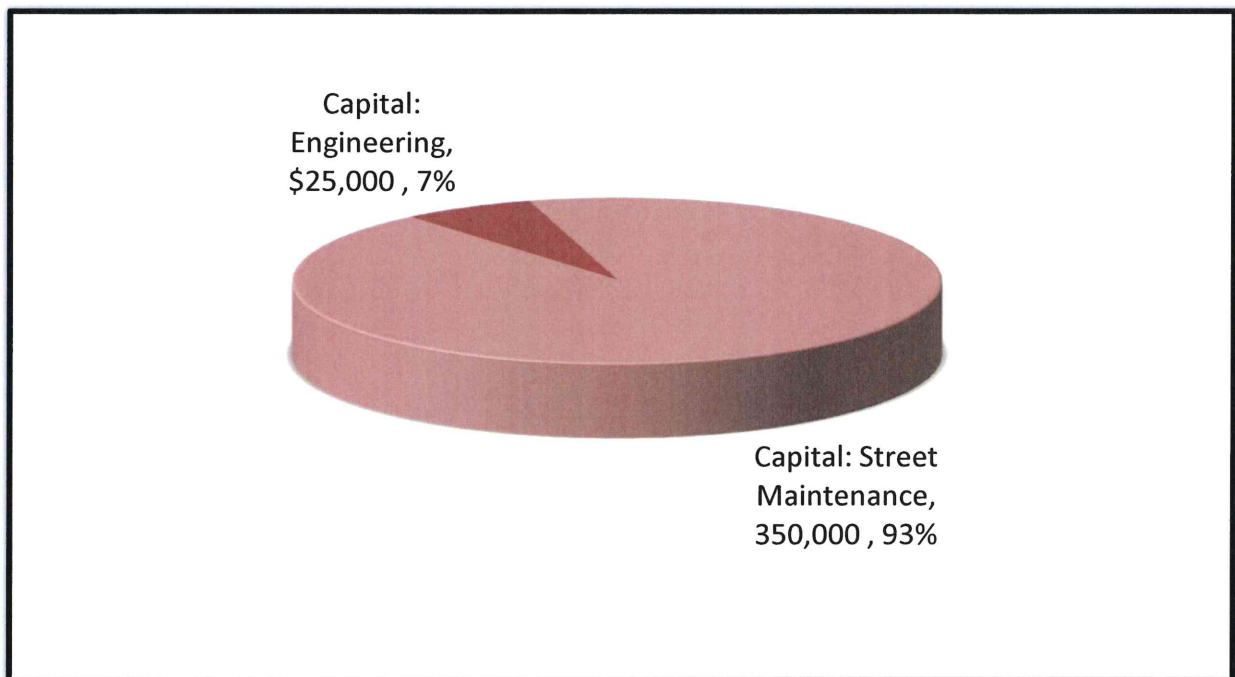
N/A – Not applicable.

MFT FUND
FINANCIAL SUMMARY FY 2021-22
CURRENT YEAR AND 5 YEAR FORECAST

| | FY 19-20 Actual | FY 20-21 Budget | FY 20-21 Projected | Year 1 FY 21-22 Proposed | Year 2 FY 22-23 Proposed | Year 3 FY 23-24 Proposed | Year 4 FY 24-25 Proposed | Year 5 FY 25-26 Proposed |
|------------------------|--------------------|--------------------|-----------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Beginning Fund Balance | \$ 331,680 | \$ 486,862 | \$ 512,128 | \$ 838,002 | \$ 767,072 | \$ 749,183 | \$ 734,365 | \$ 722,648 |
| Revenues | 323,185 | 316,429 | 586,027 | 304,070 | 307,111 | 310,182 | 313,284 | 316,416 |
| % change | | | | -3.91% | 1.00% | 1.00% | 1.00% | 1.00% |
| Operating Expenditures | - | - | - | - | - | - | - | - |
| Capital Expenditures | 142,737 | 325,000 | 260,153 | 375,000 | 325,000 | 325,000 | 325,000 | 325,000 |
| Total Expenditures | 142,737 | 325,000 | 260,153 | 375,000 | 325,000 | 325,000 | 325,000 | 325,000 |
| % change | | | | 15.38% | -13.33% | 0.00% | 0.00% | 0.00% |
| Net Surplus (Deficit) | 180,448 | (8,571) | 325,874 | (70,930) | (17,889) | (14,818) | (11,716) | (8,584) |
| Ending Fund Balance | \$ 512,128 | \$ 478,291 | \$ 838,002 | \$ 767,072 | \$ 749,183 | \$ 734,365 | \$ 722,648 | \$ 714,065 |

Motor Fuel Tax Fund Fiscal Year 2021-22

| <u>Program</u> | <u>Description</u> | <u>FY 2019-20 Budget</u> | <u>FY 2020-21 Budget</u> | <u>FY 2021-22 Budget</u> |
|----------------|-----------------------------|------------------------------|------------------------------|------------------------------|
| 430-2 | Capital: Engineering | \$ - | \$ 25,000 | \$ 25,000 |
| 430-6 | Capital: Street Maintenance | 265,448 | 300,000 | 350,000 |
| Total | | <u>\$ 265,448</u> | <u>\$ 325,000</u> | <u>\$ 375,000</u> |
| | Percent Difference | | 22.43% | 15.38% |



BUDGET REPORT FOR WILLOWBROOK
REVENUES & EXPENDITURES DETAIL
FY 2021-22

| GL NUMBER | DESCRIPTION | 2020-21 ORIGINAL BUDGET | 2020-21 PROJECTED ACTIVITY | 2021-22 APPROVED BUDGET | 2021-22 APPROVED % CHANGE | 2021-22 APPROVED AMT CHANGE |
|--|-----------------------------|-------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|
| EXPENDITURES | | | | | | |
| Dept 56 - MOTOR FUEL TAX | | | | | | |
| ENGINEERING | | | | | | |
| 04-56-430-245 | ENGINEERING | 25,000 | 23,500 | 25,000 | | |
| | ENGINEERING | 25,000 | 23,500 | 25,000 | | |
| CAPITAL IMPROVEMENTS | | | | | | |
| 04-56-430-684 | STREET MAINTENANCE CONTRACT | 300,000 | 236,653 | 350,000 | 16.67 | 50,000 |
| | CAPITAL IMPROVEMENTS | 300,000 | 236,653 | 350,000 | 16.67 | 50,000 |
| Totals for dept 56 - MOTOR FUEL TAX | | 325,000 | 260,153 | 375,000 | 15.38 | 50,000 |

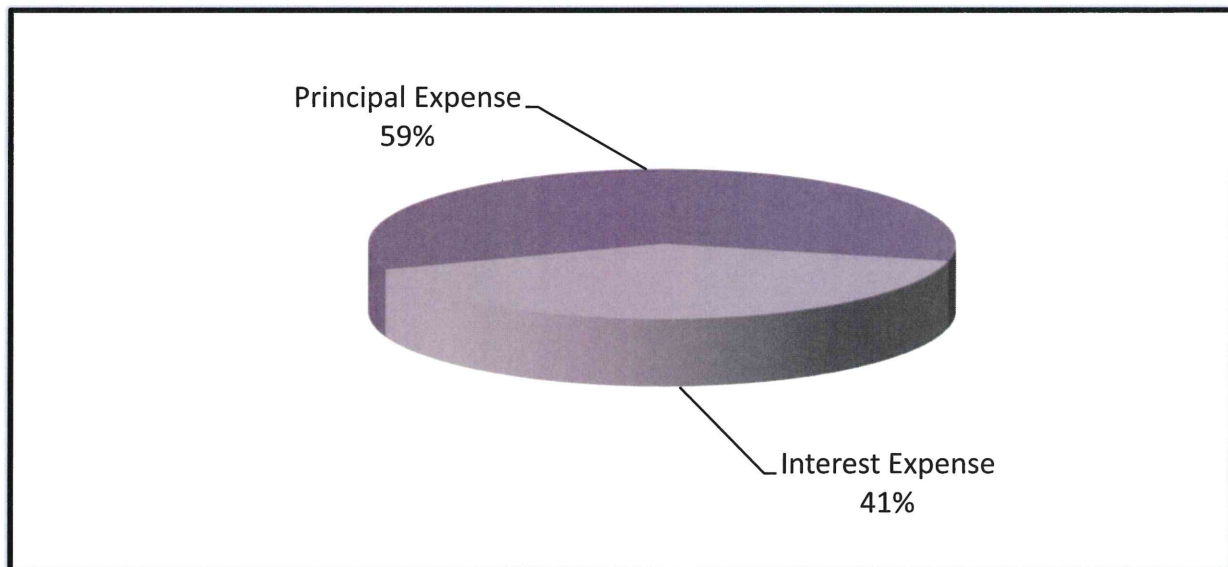
SSA BOND & INTEREST FUND
FINANCIAL SUMMARY FY 2021-22
CURRENT YEAR AND 5 YEAR FORECAST

| | FY 19-20 Actual | FY 20-21 Budget | FY 20-21 Projected | Year 1 FY 21-22 Proposed | Year 2 FY 22-23 Proposed | Year 3 FY 23-24 Proposed | Year 4 FY 24-25 Proposed | Year 5 FY 25-26 Proposed |
|------------------------|--------------------|--------------------|-----------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Beginning Fund Balance | \$ 13,898 | \$ 18,551 | \$ 18,510 | \$ 21,880 | \$ 22,120 | \$ 22,370 | \$ 22,620 | \$ 22,870 |
| Revenues | 327,077 | 322,925 | 325,295 | 320,825 | 323,675 | 320,350 | 321,160 | 320,750 |
| % change | | | | -0.65% | 0.89% | -1.03% | 0.25% | -0.13% |
| Operating Expenses | 322,465 | 321,925 | 321,925 | 320,585 | 323,425 | 320,100 | 320,910 | 320,500 |
| Capital Expenses | - | - | - | - | - | - | - | - |
| Total Expenses | 322,465 | 321,925 | 321,925 | 320,585 | 323,425 | 320,100 | 320,910 | 320,500 |
| % change | | | | -0.42% | 0.89% | -1.03% | 0.25% | -0.13% |
| Net Surplus (Deficit) | 4,612 | 1,000 | 3,370 | 240 | 250 | 250 | 250 | 250 |
| Ending Fund Balance | \$ 18,510 | \$ 19,551 | \$ 21,880 | \$ 22,120 | \$ 22,370 | \$ 22,620 | \$ 22,870 | \$ 23,120 |

Note: Final SSA bond payment is due 1/1/2029 (FY 2028-29)

SSA Bond & Interest Fund Fiscal Year 2021-22

| Program | Description | FY 2019-20 <u>Budget</u> | FY 2020-21 <u>Budget</u> | FY 2021-22 <u>Budget</u> |
|--------------------|-------------------|-----------------------------|-----------------------------|-----------------------------|
| 550-401 | Principal Expense | \$ 170,000 | \$ 180,000 | \$ 190,000 |
| 550-402 | Interest Expense | <u>152,465</u> | <u>141,925</u> | <u>130,585</u> |
| Total | | <u>\$ 322,465</u> | <u>\$ 321,925</u> | <u>\$ 320,585</u> |
| Percent Difference | | | -0.17% | -0.42% |



BUDGET REPORT FOR WILLOWBROOK
REVENUES & EXPENDITURES DETAIL
FY 2021-22

| GL NUMBER | DESCRIPTION | 2020-21 ORIGINAL BUDGET | 2020-21 PROJECTED ACTIVITY | 2021-22 APPROVED BUDGET | 2021-22 APPROVED % CHANGE | 2021-22 APPROVED AMT CHANGE |
|-------------------------------|------------------------|-------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|
| EXPENDITURES | | | | | | |
| Dept 60 - SSA BOND | | | | | | |
| DEBT SERVICE | | | | | | |
| 06-60-550-401 | BOND PRINCIPAL EXPENSE | 180,000 | 180,000 | 190,000 | 5.56 | 10,000 |
| 06-60-550-402 | BOND INTEREST EXPENSE | 141,925 | 141,925 | 130,585 | (7.99) | (11,340) |
| DEBT SERVICE | | 321,925 | 321,925 | 320,585 | (0.42) | (1,340) |
| Totals for dept 60 - SSA BOND | | 321,925 | 321,925 | 320,585 | (0.42) | (1,340) |

Water Capital Improvements Fund

Goals, Objectives, and Accomplishments

The broad goals noted in the Organizational Goals and Long-Term Financial Overview are addressed on a departmental level by the following activities:

1. Analyze and fund infrastructure needs:

- In FY 2021-22 the Village re-budgeted \$57,000 to sandblast, prime and paint every fire hydrant in town as the program could not be completed in the prior year.
- As part of our annual reporting to the Illinois Department of Natural Resources on our assumed water loss, the Village has been researching projects to mitigate the loss. In FY 2021-22, a valve turning/leak detection survey has been budgeted. Also budgeted is meter testing for all commercial meters throughout the village limits.
- Beginning in May 2021 the Village will be completing a water rate study as well as an in depth engineering review and inventory of the Village's current water system infrastructure to build a more comprehensive five year capital improvement project list.

Performance Measure: Water Loss

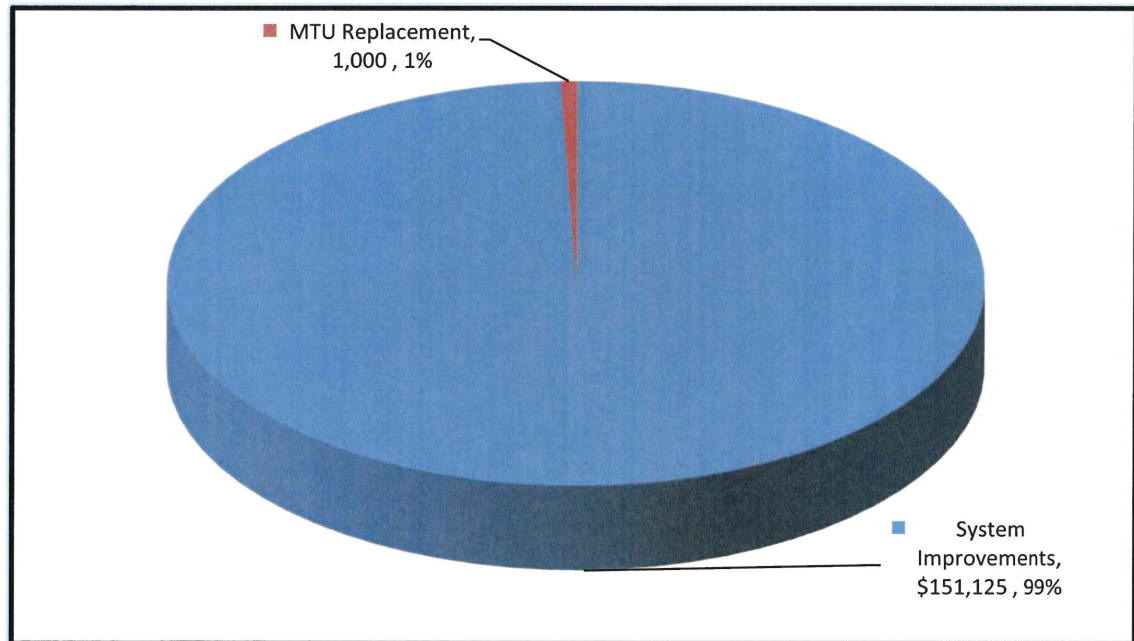
| | 2021 Goal | 2020 Actual | 2019 Actual | 2018 Actual | 2017 Actual | 2016 Actual |
|---|--------------|----------------|----------------|----------------|----------------|----------------|
| Non-Revenue Water % of Volume Supplied (i.e. loss) | 10% or less | 14.0% | 13.7% | 6.7% | 4.1% | 4.7% |
| Estimated Water Loss (mg/year) | 12.500 | 43.500 | 37.675 | 16.727 | 13.566 | 16.199 |

**WATER CAPITAL IMPROVEMENT FUND
FINANCIAL SUMMARY FY 2021-22
CURRENT YEAR AND 5 YEAR FORECAST**

| | FY 19-20 Actual | FY 20-21 Budget | FY 20-21 Projected | Year 1 FY 21-22 Proposed | Year 2 FY 22-23 Proposed | Year 3 FY 23-24 Proposed | Year 4 FY 24-25 Proposed | Year 5 FY 25-26 Proposed |
|------------------------|--------------------|--------------------|-----------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Beginning Fund Balance | \$ 435,891 | \$ 785,520 | \$ 845,745 | \$ 1,017,767 | \$ 866,602 | \$ 819,602 | \$ 772,602 | \$ 725,602 |
| Revenues | 409,854 | 206,000 | 201,757 | 960 | 3,000 | 3,000 | 3,000 | 3,000 |
| % change | | | | -99.53% | 212.50% | 0.00% | 0.00% | 0.00% |
| Operating Expenses | - | - | - | - | - | - | - | - |
| Capital Expenses | - | 136,380 | 29,735 | 152,125 | 50,000 | 50,000 | 50,000 | 50,000 |
| Total Expenses | - | 136,380 | 29,735 | 152,125 | 50,000 | 50,000 | 50,000 | 50,000 |
| % change | | | | 11.54% | -67.13% | 0.00% | 0.00% | 0.00% |
| Net Surplus (Deficit) | 409,854 | 69,620 | 172,022 | (151,165) | (47,000) | (47,000) | (47,000) | (47,000) |
| Ending Fund Balance | \$ 845,745 | \$ 855,140 | \$ 1,017,767 | \$ 866,602 | \$ 819,602 | \$ 772,602 | \$ 725,602 | \$ 678,602 |

Water Capital Improvements Fund Fiscal Year 2021-22

| Program | Description | FY 2019-20 <u>Budget</u> | FY 2020-21 <u>Budget</u> | FY 2021-22 <u>Budget</u> |
|--------------------|---------------------|-----------------------------|-----------------------------|-----------------------------|
| 440-600 | System Improvements | \$ 60,000 | \$ 135,380 | \$ 151,125 |
| 440-602 | MTU Replacement | 1,000 | 1,000 | 1,000 |
| Total | | <u>\$ 61,000</u> | <u>\$ 136,380</u> | <u>\$ 152,125</u> |
| Percent Difference | | | 123.57% | 11.54% |



BUDGET REPORT FOR WILLOWBROOK
REVENUES & EXPENDITURES DETAIL
FY 2021-22

| GL NUMBER | DESCRIPTION | 2020-21 ORIGINAL BUDGET | 2020-21 PROJECTED ACTIVITY | 2021-22 APPROVED BUDGET | 2021-22 APPROVED % CHANGE | 2021-22 APPROVED AMT CHANGE |
|--|---------------------------|-------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|
| EXPENSES | | | | | | |
| Dept 65 - WATER CAPITAL IMPROVEMENTS | | | | | | |
| CAPITAL IMPROVEMENTS | | | | | | |
| 09-65-440-600 | WATER SYSTEM IMPROVEMENTS | 135,380 | 28,735 | 151,125 | 11.63 | 15,745 |
| 09-65-440-602 | MTU REPLACEMENT | 1,000 | 1,000 | 1,000 | | |
| | CAPITAL IMPROVEMENTS | 136,380 | 29,735 | 152,125 | 11.54 | 15,745 |
| <hr/> | | | | | | |
| Totals for dept 65 - WATER CAPITAL IMPROVEMENTS | | 136,380 | 29,735 | 152,125 | 11.54 | 15,745 |

Capital Projects Fund

Goals, Objectives, and Accomplishments

The Capital Projects Fund spent down its existing fund balance in FY 2016-17. For FY 2017-18 through FY 2020-21, no projects were contemplated. Deferred grant revenue of \$11,000 in the fund related to a prior grant award for a project that was subsequently deemed unnecessary and was not completed was returned in FY 2018-19. The fund has a small remaining fund balance that is budgeted to be spent in FY 2021-22 on recurring bond issuance costs and remains open in the event of future revenue stream to be placed here for future capital projects.

CAPITAL PROJECTS FUND
FINANCIAL SUMMARY FY 2021-22
CURRENT YEAR AND 5 YEAR FORECAST

| | FY 19-20 Actual | FY 20-21 Budget | FY 20-21 Projected | Year 1 FY 21-22 Proposed | Year 2 FY 22-23 Proposed | Year 3 FY 23-24 Proposed | Year 4 FY 24-25 Proposed | Year 5 FY 25-26 Proposed |
|------------------------|--------------------|--------------------|-----------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Beginning Fund Balance | \$ 667 | \$ 680 | \$ 680 | \$ 681 | \$ - | \$ - | \$ - | \$ - |
| Revenues | 13 | - | 1 | - | - | - | - | - |
| % change | | | | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! |
| Operating Expenditures | - | - | - | - | - | - | - | - |
| Capital Expenditures | - | - | - | 681 | - | - | - | - |
| Total Expenditures | - | - | - | 681 | - | - | - | - |
| % change | | | | #DIV/0! | -100.00% | #DIV/0! | #DIV/0! | #DIV/0! |
| Net Surplus (Deficit) | 13 | - | 1 | (681) | - | - | - | - |
| Ending Fund Balance | \$ 680 | \$ 680 | \$ 681 | \$ - | \$ - | \$ - | \$ - | \$ - |

BUDGET REPORT FOR WILLOWBROOK
REVENUES & EXPENDITURES DETAIL
FY 2021-22

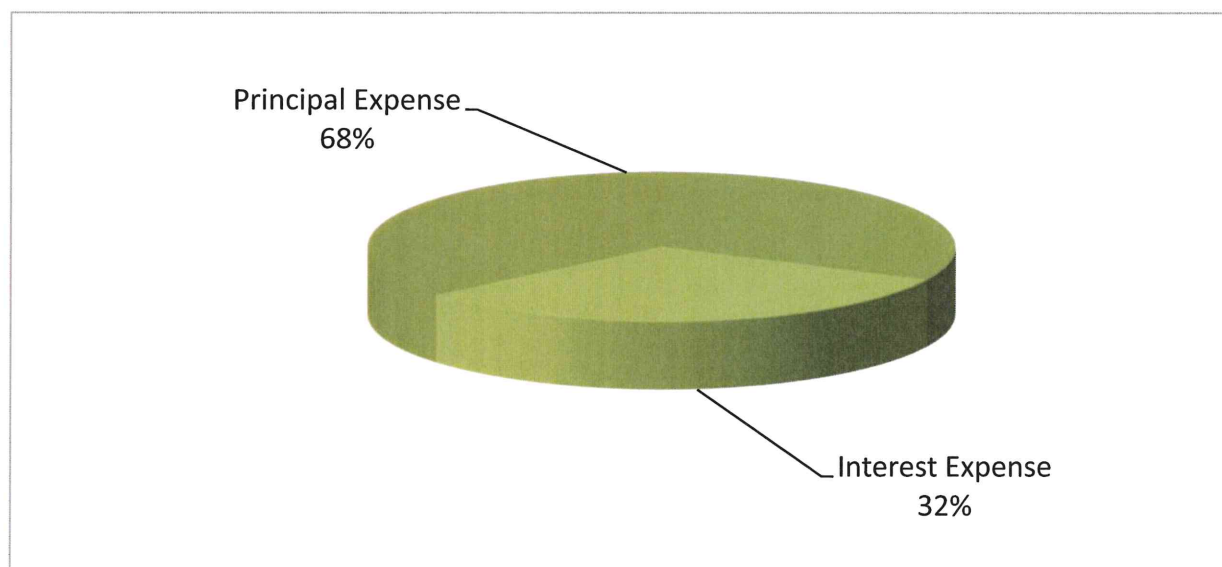
| GL NUMBER | DESCRIPTION | 2020-21 ORIGINAL BUDGET | 2020-21 PROJECTED ACTIVITY | 2021-22 APPROVED BUDGET | 2021-22 APPROVED % CHANGE | 2021-22 APPROVED AMT CHANGE |
|---------------------------------------|---------------------|-------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|
| EXPENDITURES | | | | | | |
| Dept 68 - CAPITAL PROJECTS | | | | | | |
| DEBT SERVICE | | | | | | |
| 10-68-550-404 | BOND ISSUANCE COSTS | | | 681 | | 681 |
| DEBT SERVICE | | | | 681 | | 681 |
| Totals for dept 68 - CAPITAL PROJECTS | | | | 681 | | 681 |

DEBT SERVICE FUND
FINANCIAL SUMMARY FY 2021-22
CURRENT YEAR AND 5 YEAR FORECAST

| | FY 19-20 Actual | FY 20-21 Budget | FY 20-21 Projected | Year 1 FY 21-22 Proposed | Year 2 FY 22-23 Proposed | Year 3 FY 23-24 Proposed | Year 4 FY 24-25 Proposed | Year 5 FY 25-26 Proposed |
|---------------------------|--------------------|--------------------|-----------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Beginning Fund Balance | \$ 11 | \$ 11 | \$ 11 | \$ 11 | \$ 11 | \$ 11 | \$ 11 | \$ 11 |
| Revenues/Transfers In | 326,344 | 326,546 | 326,546 | 326,657 | 322,709 | 322,720 | 325,361 | 323,745 |
| % change | | | | 0.03% | -1.21% | 0.00% | 0.82% | -0.50% |
| Debt Service Expenditures | 326,344 | 326,546 | 326,546 | 326,657 | 322,709 | 322,720 | 325,361 | 323,745 |
| % change | | | | 0.03% | -1.21% | 0.00% | 0.82% | -0.50% |
| Net Surplus (Deficit) | - | - | - | - | - | - | - | - |
| Ending Fund Balance | \$ 11 | \$ 11 | \$ 11 | \$ 11 | \$ 11 | \$ 11 | \$ 11 | \$ 11 |

Debt Service Fund Fiscal Year 2021-22

| Program | Description | FY 2019-20 <u>Budget</u> | FY 2020-21 <u>Budget</u> | FY 2021-22 <u>Budget</u> |
|--------------------|-------------------|-----------------------------|-----------------------------|-----------------------------|
| 550 - 401 | Principal Expense | \$ 214,200 | \$ 218,686 | \$ 223,171 |
| 550 - 402 | Interest Expense | 112,144 | 107,860 | 103,486 |
| 550 - 404 | Bond Costs | <u>-</u> | <u>-</u> | <u>-</u> |
| Total | | <u>\$ 326,344</u> | <u>\$ 326,546</u> | <u>\$ 326,657</u> |
| Percent Difference | | | 0.06% | 0.03% |



BUDGET REPORT FOR WILLOWBROOK
REVENUES & EXPENDITURES DETAIL
FY 2021-22

| GL NUMBER | DESCRIPTION | 2020-21 ORIGINAL BUDGET | 2020-21 PROJECTED ACTIVITY | 2021-22 APPROVED BUDGET | 2021-22 APPROVED % CHANGE | 2021-22 APPROVED AMT CHANGE |
|---|----------------|-------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|
| EXPENDITURES | | | | | | |
| Dept 70 - DEBT SERVICE FUND | | | | | | |
| DEBT SERVICE | | | | | | |
| 11-70-550-401 | BOND PRINCIPAL | 218,686 | 218,686 | 223,171 | 2.05 | 4,485 |
| 11-70-550-402 | BOND INTEREST | 107,860 | 107,860 | 103,486 | (4.06) | (4,374) |
| | DEBT SERVICE | 326,546 | 326,546 | 326,657 | 0.03 | 111 |
| Totals for dept 70 - DEBT SERVICE FUND | | 326,546 | 326,546 | 326,657 | 0.03 | 111 |

LAND ACQUISITION, FACILITY EXPANSION & RENOVATION FUND
FINANCIAL SUMMARY FY 2021-22
CURRENT YEAR AND 5 YEAR FORECAST

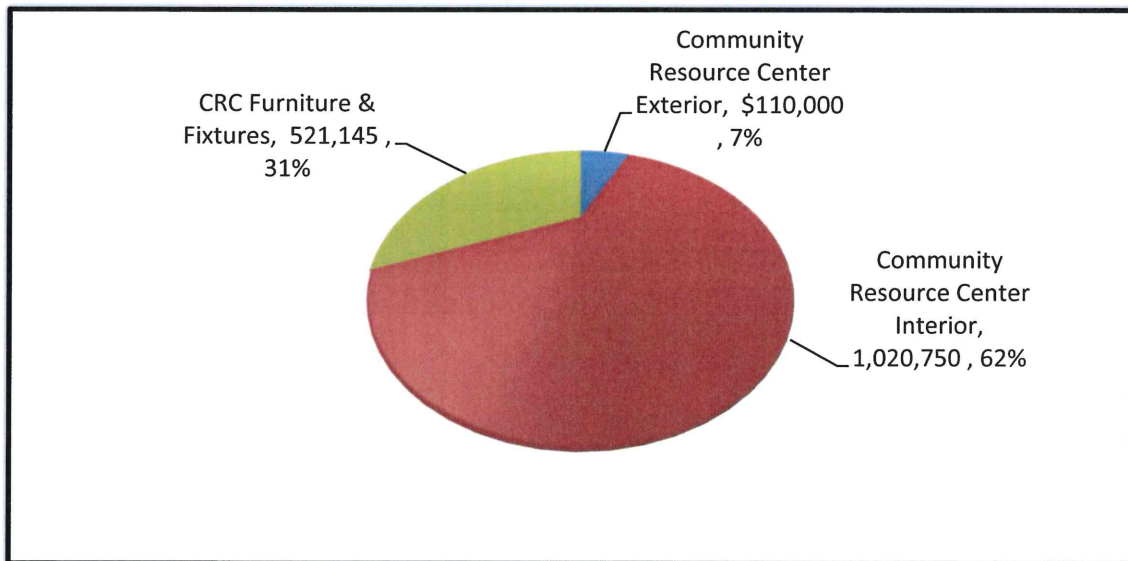
| | FY 19-20 Actual | FY 20-21 Budget | FY 20-21 Projected | Year 1 FY 21-22 Proposed | Year 2 FY 22-23 Proposed | Year 3 FY 23-24 Proposed | Year 4 FY 24-25 Proposed | Year 5 FY 25-26 Proposed |
|------------------------|--------------------|--------------------|-----------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Beginning Fund Balance | \$ - | \$ - | \$ 18,369 | \$ 18,369 | \$ 18,369 | \$ 18,369 | \$ 18,369 | \$ 18,369 |
| Revenues/Transfers In | 24,769 | - | - | 1,651,895 | - | - | - | - |
| % change | | | | #DIV/0! | 0.00% | 0.00% | 0.00% | 0.00% |
| Operating Expenditures | - | - | - | - | - | - | - | - |
| Capital Expenditures | 6,400 | - | - | 1,651,895 | - | - | - | - |
| Total Expenditures | 6,400 | - | - | 1,651,895 | - | - | - | - |
| % change | | | | #DIV/0! | 0.00% | 0.00% | 0.00% | 0.00% |
| Net Surplus (Deficit) | 18,369 | - | - | - | - | - | - | - |
| Ending Fund Balance | \$ 18,369 | \$ - | \$ 18,369 | \$ 18,369 | \$ 18,369 | \$ 18,369 | \$ 18,369 | \$ 18,369 |

Land Acquisition, Facility Expansion & Renovation Fund Fiscal Year 2021-22

| Program | Description | FY 2019-20 <u>Budget</u> | FY 2020-21 <u>Budget</u> | FY 2021-22 <u>Budget</u> |
|---------|------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| 930-412 | Community Resource Center Exterior | \$ 120,000 | \$ - | \$ 110,000 |
| 930-413 | Community Resource Center Interior | - | - | 1,020,750 |
| 930-414 | CRC Furniture & Fixtures | - | - | 521,145 |
| Total | | <u>\$ 120,000</u> | <u>\$ -</u> | <u>\$ 1,651,895</u> |

Percent Difference

-100.00%



BUDGET REPORT FOR WILLOWBROOK
REVENUES & EXPENDITURES DETAIL
FY 2021-22

| GL NUMBER | DESCRIPTION | 2020-21 ORIGINAL BUDGET | 2020-21 PROJECTED ACTIVITY | 2021-22 APPROVED BUDGET | 2021-22 APPROVED % CHANGE | 2021-22 APPROVED AMT CHANGE |
|---|-----------------------------------|-------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|
| EXPENDITURES | | | | | | |
| Dept 75 - LAND ACQUISITION/EXPANSION/RENOVATION | | | | | | |
| CAPITAL IMPROVEMENTS | | | | | | |
| 14-75-930-412 | CRC EXT REMODEL (825 MIDWAY DR) | | | 110,000 | | 110,000 |
| 14-75-930-413 | CRC INTERIOR REMODEL (825 MIDWAY) | | | 1,020,750 | | 1,020,750 |
| 14-75-930-414 | FURNITURE & FIXTURES | | | 521,145 | | 521,145 |
| | CAPITAL IMPROVEMENTS | | | 1,651,895 | | 1,651,895 |
| Totals for dept 75 - LAND ACQUISITION/EXPANSION/RENOVATION | | | | 1,651,895 | | 1,651,895 |

Route 83/Plainfield Road Business District Tax Fund

Goals, Objectives, and Accomplishments

The broad goals noted in the Organizational Goals, Strategic Plan and Long-Term Financial Overview are addressed on a departmental level by the following activities:

1. Provide financial stability:

This fund was established in FY 2016-17 with the creation of the Village's first business district, which encompasses two shopping centers along Route 83, north and south of Plainfield Road. Along with the creation of the district, the Village adopted a 1.0% business district sales tax that is imposed only on businesses within the district. The sales taxes collected are restricted to expenditures that benefit only the business district area.

On May 1, 2019, a note was issued to a developer to partially reimburse them for costs to reconstruct a building within the district to allow a vacant space to be filled by two new businesses. The note has a maximum reimbursement of \$2.0 million and is payable to the developer solely with business district sales taxes generated only by the two new businesses. Approximately \$63,000 is budgeted to spent for this note in FY 2021-22.

A second incentive agreement with another developer was executed with similar guidelines, however that note has not yet been issued pending completion of various tasks by the developer. The Village has budgeted \$110,000 for that item in FY 2021-22, but no amounts will be spent until a note is issued.

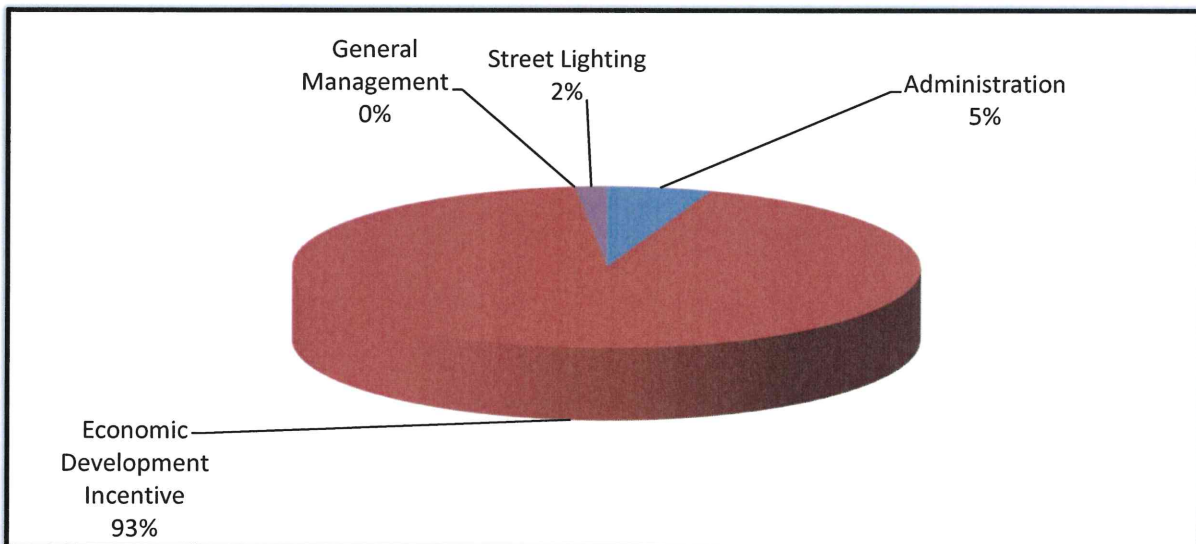
Other permitted uses that are budgeted in FY 2021-22 include minor administrative expenditures for legal fees and traffic signal maintenance.

RT. 83/PLAINFIELD ROAD BUSINESS DISTRICT TAX FUND
FINANCIAL SUMMARY FY 2021-22
CURRENT YEAR AND 5 YEAR FORECAST

| | FY 19-20 Actual | FY 20-21 Budget | FY 20-21 Projected | Year 1 FY 21-22 Proposed | Year 2 FY 22-23 Proposed | Year 3 FY 23-24 Proposed | Year 4 FY 24-25 Proposed | Year 5 FY 25-26 Proposed |
|----------------------------------|--------------------|--------------------|-----------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Beginning Fund Balance | \$1,099,568 | \$ 1,704,005 | \$ 1,640,289 | \$ 2,117,654 | \$ 2,431,788 | \$ 2,676,788 | \$ 2,926,838 | \$ 3,181,989 |
| Revenues | 627,684 | 600,000 | 548,231 | 500,000 | 505,000 | 510,050 | 515,151 | 520,302 |
| % change | | | | -16.67% | 1.00% | 1.00% | 1.00% | 1.00% |
| Operating Expenditures | 7,106 | 13,141 | 8,141 | 13,141 | 10,000 | 10,000 | 10,000 | 10,000 |
| Capital Expenditures (Incentive) | 79,857 | 249,515 | 62,725 | 172,725 | 250,000 | 250,000 | 250,000 | 250,000 |
| Total Expenditures | 86,963 | 262,656 | 70,866 | 185,866 | 260,000 | 260,000 | 260,000 | 260,000 |
| % change | | | | -29.24% | 39.89% | 0.00% | 0.00% | 0.00% |
| Net Surplus (Deficit) | 540,721 | 337,344 | 477,365 | 314,134 | 245,000 | 250,050 | 255,151 | 260,302 |
| Ending Fund Balance | \$1,640,289 | \$ 2,041,349 | \$ 2,117,654 | \$ 2,431,788 | \$ 2,676,788 | \$ 2,926,838 | \$ 3,181,989 | \$ 3,442,291 |

**Rt. 83/Plainfield Road Business District Tax Fund
Fiscal Year 2021-22**

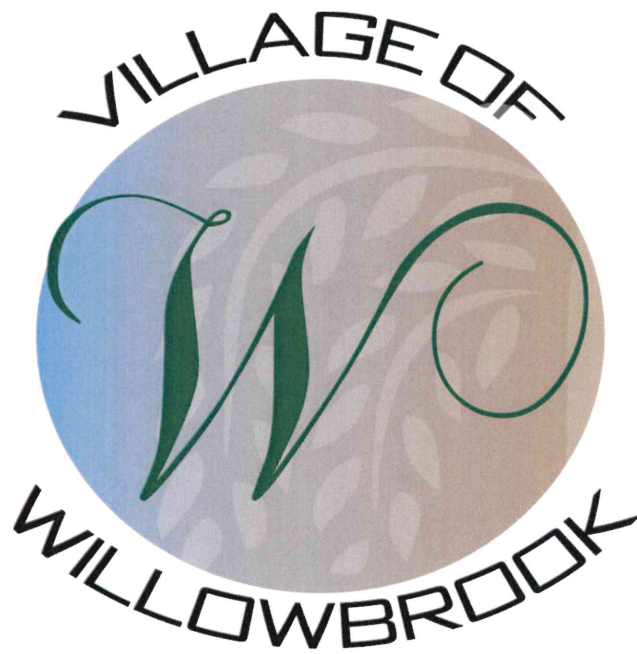
| Program | Description | FY 2019-20 <u>Budget</u> | FY 2020-21 <u>Budget</u> | FY 2021-22 <u>Budget</u> |
|--------------------|--------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| 401 | Administration | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| 455 | Economic Development Incentive | 270,000 | 249,515 | 172,725 |
| 510 | General Management | 2,500 | - | - |
| 745 | Street Lighting | <u>4,000</u> | <u>3,141</u> | <u>3,141</u> |
| Total | | <u>\$ 286,500</u> | <u>\$ 262,656</u> | <u>\$ 185,866</u> |
| Percent Difference | | | -8.32% | -29.24% |



BUDGET REPORT FOR WILLOWBROOK
REVENUES & EXPENDITURES DETAIL
FY 2021-22

| GL NUMBER | DESCRIPTION | 2020-21 ORIGINAL BUDGET | 2020-21 PROJECTED ACTIVITY | 2021-22 APPROVED BUDGET | 2021-22 APPROVED % CHANGE | 2021-22 APPROVED AMT CHANGE |
|---|-------------------------------|-------------------------------|----------------------------------|-------------------------------|---------------------------------|-----------------------------------|
| Fund 15 - RT 83/PLAINFIELD RD BUSINESS DISTRICT TAX | | | | | | |
| EXPENDITURES | | | | | | |
| Dept 15 - PLANNING & ECONOMIC DEVELOPMENT | | | | | | |
| ADMINISTRATION | | | | | | |
| 15-15-401-242 | LEGAL FEES | 10,000 | 5,000 | 10,000 | | |
| ADMINISTRATION | | 10,000 | 5,000 | 10,000 | | |
| GENERAL MANAGEMENT | | | | | | |
| 15-15-455-513 | SALES TAX REBATE- TOWN CENTER | 84,515 | 62,725 | 62,725 | (25.78) | (21,790) |
| 15-15-455-514 | SALES TAX REBATE - PFM | 165,000 | | 110,000 | (33.33) | (55,000) |
| GENERAL MANAGEMENT | | 249,515 | 62,725 | 172,725 | (30.78) | (76,790) |
| STREET LIGHTING | | | | | | |
| 15-15-745-224 | MAINT TRAFFIC SIGNALS | 3,141 | 3,141 | 3,141 | | |
| STREET LIGHTING | | 3,141 | 3,141 | 3,141 | | |
| Totals for dept 15 - PLANNING & ECONOMIC DEVELOPMENT | | 262,656 | 70,866 | 185,866 | (29.24) | (76,790) |

CAPITAL BUDGET



VILLAGE OF WILLOWBROOK CAPITAL IMPROVEMENTS BUDGET SUMMARY

THE PROCESS

Annually, the Village prepares a five-year long-range plan that encompasses both the operating and capital needs of all Village Departments. The Capital Improvement Plan (CIP) is the document dedicated to capital items for the next five years. The process by which items are identified for inclusion is that Department Heads complete their portion of the CIP and the current year items are automatically added to the one-year operating budget. If the departmental request is determined to be excessive, the Village Administrator and Director of Finance will review with the departments to determine cuts or scaling the request back. Most items included in the draft budget move forward to the final budget presentation. Capital items deemed discretionary items that were not included in the operating budget are reviewed by the Administrator with the Board during the budget workshop to determine if they will be added.

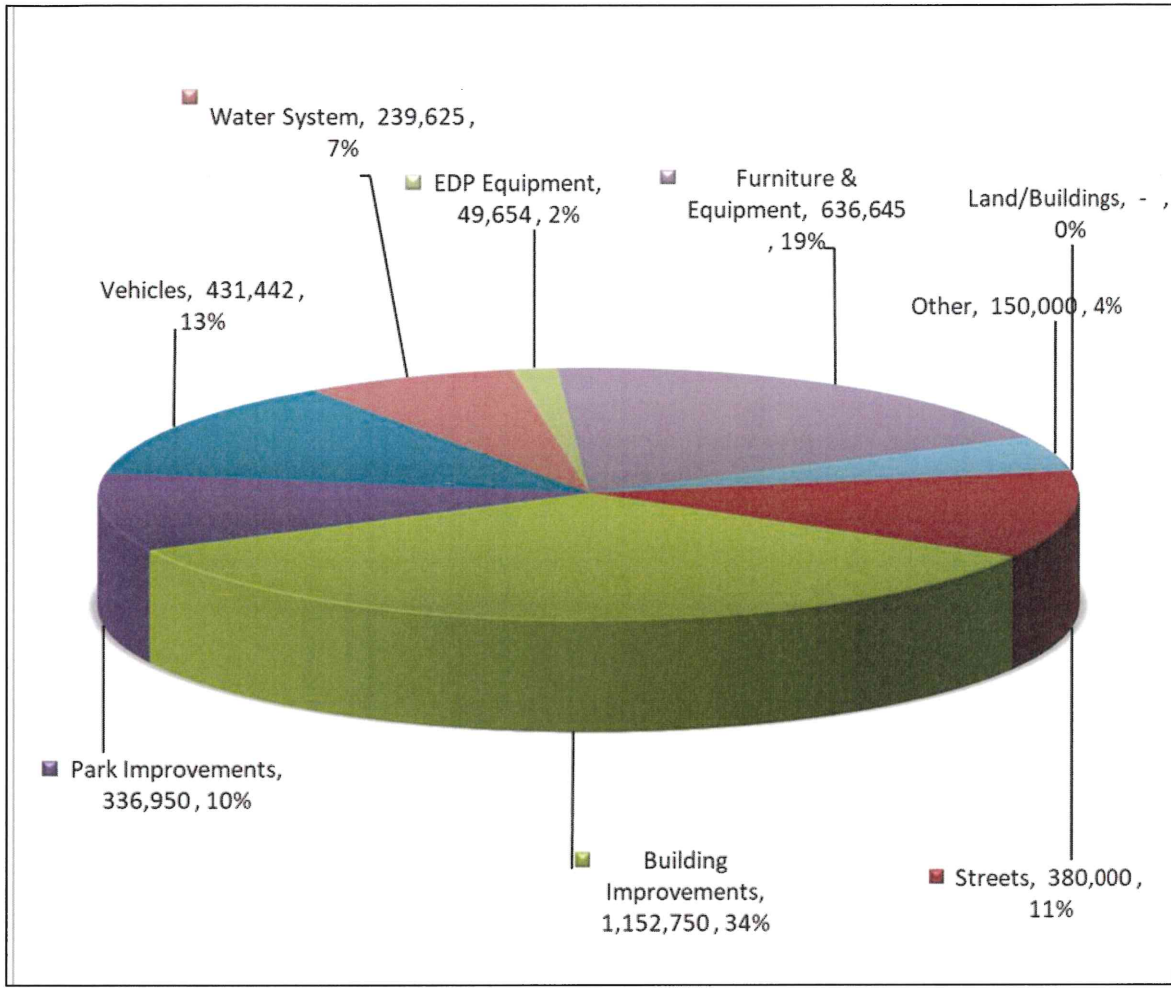
The items contained in the CIP will be funded by a combination of operating and non-operating revenues, such as grants and interfund transfers, from the General Fund, Motor Fuel Tax Fund, Water Fund, Water Capital Improvement Fund, Capital Projects Fund and Land Acquisition, Facility Expansion and Renovation Fund. Categories include such items as building improvements, furniture & office equipment, vehicles, and electronic data processing (EDP) equipment. See the following pages for a copy of the plan.

A separate document called the Capital Projects Inventory Plan is also prepared every several years. Most projects contained in the Capital Projects Inventory Plan are unfunded to date and have not been included in either the Village's operating budget or the Long-Range Financial Plan. These projects are typically costly in nature and would not be funded by annual operating revenues. As staff and the Village Board evaluate each project, methods of financing such as grants, developer participation or the issuance of debt is determined.

In June 2013, the Village completed its first ever parks only plan, the 2013-2017 Comprehensive Park and Recreation Master Plan. The plan includes an inventory of existing parks and possible future capital improvements to the parks. Although the plan is a guide to assist staff and elected officials in determining future park enhancements, a few of the enhancements most critically needed have been included in the Capital Improvements Budget. The parks Master Plan itself was last updated in FY 2017-18 for the subsequent five years.

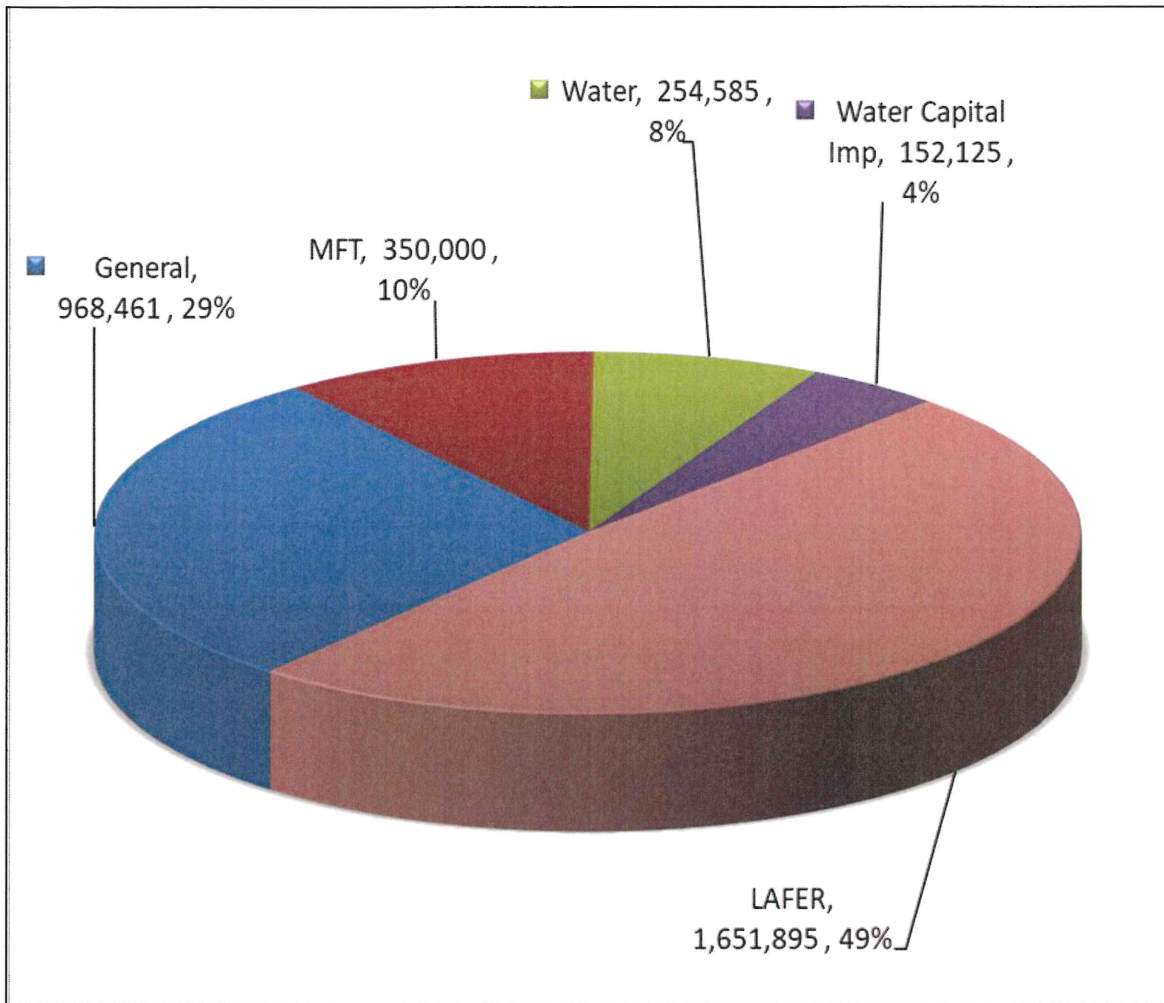
For accounting and reporting purposes, capital equipment and improvement projects are defined as those expenditures that exceed \$10,000 and have a useful life of more than one year. For budgeting purposes, smaller items such as computers and related technology are also included. Typically, vehicles, machinery, equipment, infrastructure improvements and additions and building improvements are capital items.

**CAPITAL EXPENDITURES BY TYPE
FISCAL YEAR 2021-22**



| <u>DESCRIPTION</u> | <u>AMOUNT</u> | <u>PERCENT</u> |
|-----------------------|---------------------|----------------|
| | | |
| LAND/BUILDINGS | \$ - | 0% |
| STREETS | 380,000 | 11.3% |
| BUILDING IMPROVEMENTS | 1,152,750 | 34.1% |
| PARK IMPROVEMENTS | 336,950 | 9.9% |
| VEHICLES | 431,442 | 12.8% |
| WATER DIST. SYSTEM | 239,625 | 7.1% |
| EDP EQUIPMENT | 49,654 | 1.5% |
| FURNITURE & EQUIPMENT | 636,645 | 18.9% |
| OTHER | 150,000 | 4.4% |
| | | |
| TOTAL | \$ 3,377,066 | 100% |

**FUNDING SOURCES FOR CAPITAL EXPENDITURES
FISCAL YEAR 2021-22**



| <u>FUND</u> | <u>AMOUNT</u> | <u>PERCENT</u> |
|---------------------------|---------------------|----------------|
| | | |
| GENERAL FUND | \$ 968,461 | 28.7% |
| WATER FUND | 254,585 | 7.5% |
| MOTOR FUEL TAX FUND | 350,000 | 10.4% |
| WATER CAP IMPROV FUND | 152,125 | 4.5% |
| CAPITAL PROJECTS FUND | - | 0% |
| LAND ACQ, FAC EXP & RENOV | 1,651,895 | 48.9% |
| | | |
| TOTAL | \$ 3,377,066 | 100% |

Village of Willowbrook
Capital Expenditures Line Item Detail

| ACCOUNT | DESCRIPTION | 2018-19 ACTUAL | 2019-20 ACTUAL | 2020-21 ESTIMATED ACTUAL | 2021-22 PROPOSED BUDGET | % OF TOTAL |
|--|---------------------------------------|-------------------|-------------------|--------------------------------|-------------------------------|---------------|
| Fund 01 - GENERAL FUND | | | | | | |
| Dept 05 - VILLAGE BOARD & CLERK | | | | | | |
| 417-212 | EDP EQUIPMENT/SOFTWARE | - | 916 | 984 | 5,250 | |
| 425-611 | FURNITURE & OFFICE EQUIPMENT | - | - | - | - | |
| Totals for dept 05 - VILLAGE BOARD & CLERK | | - | 916 | 984 | 5,250 | 0.2% |
| Dept 10 - ADMINISTRATION | | | | | | |
| 460-212 | EDP EQUIPMENT/SOFTWARE | | 41,888 | 1,170 | 1,500 | |
| 485-602 | BUILDING IMPROVEMENTS | 2,882 | 24,500 | 41,917 | 20,000 | |
| 485-611 | FURNITURE & OFFICE EQUIPMENT | | | | 500 | |
| 485-625 | VEHICLES - NEW & OTHER | | | | | |
| 485-642 | VILLAGE HALL SIGNAGE | 10,143 | | | | |
| 485-651 | LAND ACQUISITION | - | - | - | - | |
| Totals for dept 10 - ADMINISTRATION | | 13,025 | 66,388 | 43,087 | 22,000 | 0.7% |
| Dept 15 - PLANNING & ECONOMIC DEVELOPMENT | | | | | | |
| 515-212 | EDP EQUIPMENT/SOFTWARE | - | 916 | - | - | |
| 540-611 | FURNITURE & OFFICE EQUIPMENT | - | - | - | - | |
| 540-625 | VEHICLES - NEW & OTHER | - | - | - | - | |
| Totals for dept 15 - PLANNING & ECONOMIC DEVELOPMENT | | - | 916 | - | - | 0.0% |
| Dept 20 - PARKS & RECREATION | | | | | | |
| 555-212 | EDP EQUIPMENT/SOFTWARE | - | 916 | | 2,500 | |
| 590-521 | ADA PARK IMPROVEMENTS | - | - | - | 128,550 | |
| 595-643 | POND IMPROVEMENTS | - | - | - | 400 | |
| 595-691 | RECREATION EQUIPMENT | - | - | - | - | |
| 595-692 | LANDSCAPING | - | 4,630 | - | - | |
| 595-693 | COURT IMPROVEMENTS | 387 | 679 | - | - | |
| 595-694 | MAINTENANCE EQUIPMENT | - | - | - | - | |
| 595-695 | PARK IMPROVEMENTS - NEIGHBORHOOD PARK | 3,288 | 17,099 | | 208,000 | |
| 595-696 | COMMUNITY PARK DEVELOPMENT | - | - | - | - | |
| Totals for dept 20 - PARKS & RECREATION | | 3,675 | 23,324 | - | 339,450 | 10.1% |
| Dept 25 - FINANCE DEPARTMENT | | | | | | |
| 615-212 | EDP EQUIPMENT/SOFTWARE | 9,135 | 4,001 | 521 | 1,500 | |
| 625-602 | BUILDING IMPROVEMENTS | - | - | - | - | |
| 625-611 | FURNITURE & OFFICE EQUIPMENT | - | - | - | - | |
| 625-625 | VEHICLES - NEW & OTHER | - | - | - | - | |
| Totals for dept 25 - FINANCE DEPARTMENT | | 9,135 | 4,001 | 521 | 1,500 | 0.0% |
| Dept 30 - POLICE DEPARTMENT | | | | | | |
| 630-402 | BODY CAMERAS | - | - | - | 61,000 | |
| 630-403 | IN-CAR CAMERA | - | - | - | 22,000 | |
| 635-288 | BUILDING CONSTR & REMODEL | 6,460 | 1,049 | 16,325 | 2,000 | |
| 640-212 | EDP EQUIPMENT/SOFTWARE | 3,103 | 41,636 | 2,039 | 3,040 | |
| 680-611 | FURNITURE & OFFICE EQUIPMENT | - | - | - | - | |
| 680-622 | RADIO EQUIPMENT | - | - | - | - | |
| 680-625 | NEW VEHICLES | - | 167,773 | - | 168,000 | |
| 680-642 | COPY MACHINE | - | - | - | 32,000 | |
| Totals for dept 30 - POLICE DEPARTMENT | | 9,563 | 210,458 | 18,364 | 288,040 | 8.5% |
| Dept 35 - PUBLIC WORKS DEPARTMENT | | | | | | |
| 715-212 | EDP EQUIPMENT/SOFTWARE | - | 3,946 | 819 | 500 | |
| 765-625 | VEHICLES - NEW & OTHER | - | 46,291 | 15,064 | 131,721 | |
| 765-626 | EQUIPMENT - OTHER | - | - | - | - | |
| 765-640 | VILLAGE ENTRY SIGNS | - | - | - | 150,000 | |
| 765-684 | STREET MAINTENANCE CONTRACT | - | - | - | - | |
| 765-685 | STREET IMPROVEMENTS | 16,893 | 6,465 | 44,526 | 30,000 | |
| Totals for dept 35 - PUBLIC WORKS DEPARTMENT | | 16,893 | 56,702 | 60,409 | 312,221 | 9.2% |
| Dept 40 - BUILDING & ZONING DEPARTMENT | | | | | | |
| 815-212 | EDP EQUIPMENT/SOFTWARE | 31 | 6,360 | 129 | - | |

Village of Willowbrook
Capital Expenditures Line Item Detail

| ACCOUNT | DESCRIPTION | 2018-19 ACTUAL | 2019-20 ACTUAL | 2020-21 ESTIMATED ACTUAL | 2021-22 PROPOSED BUDGET | % OF TOTAL |
|--|-----------------------------------|-------------------|-------------------|--------------------------------|-------------------------------|---------------|
| 835-611 | FURNITURE & OFFICE EQUIPMENT | - | - | - | - | |
| 835-625 | VEHICLES - NEW & OTHER | - | - | - | - | 0.0% |
| Totals for dept 40 - BUILDING & ZONING DEPARTMENT | | 31 | 6,360 | 129 | - | |
| TOTAL GENERAL FUND | | \$ 52,322 | \$ 369,065 | \$ 123,494 | \$ 968,461 | 28.7% |
| Fund 02 - WATER FUND | | | | | | |
| Dept 50 - WATER DEPARTMENT | | | | | | |
| 417-212 | EDP EQUIPMENT/SOFTWARE | - | 2,486 | 1,050 | 35,364 | |
| 440-626 | VEHICLES - NEW & OTHER | - | 46,291 | 15,064 | 131,721 | |
| 440-643 | PAINTING - WATER TOWERS | - | - | - | - | |
| 440-692 | PRESSURE ADJUSTING STATION | - | - | - | - | |
| 440-694 | DISTRIBUTION SYSTEM REPLACEMENT | - | 6,416 | 8,070 | 87,500 | |
| 440-696 | WATER MAIN EXTENSIONS | - | - | - | - | |
| Totals for dept 50 - WATER DEPARTMENT | | - | 55,193 | 24,184 | 254,585 | |
| TOTAL WATER FUND | | \$ - | \$ 55,193 | \$ 24,184 | \$ 254,585 | 7.5% |
| Fund 04 - MOTOR FUEL TAX FUND | | | | | | |
| Dept 56 - MOTOR FUEL TAX | | | | | | |
| 430-684 | STREET MAINTENANCE CONTRACT | 183,485 | 140,410 | 236,653 | 350,000 | |
| 430-685 | LAFO PROJECT | - | - | - | - | |
| Totals for dept 56 - MOTOR FUEL TAX | | 183,485 | 140,410 | 236,653 | 350,000 | |
| TOTAL MOTOR FUEL TAX FUND | | \$ 183,485 | \$ 140,410 | \$ 236,653 | \$ 350,000 | 10.4% |
| Fund 09 - WATER CAPITAL IMPROVEMENTS FUND | | | | | | |
| Dept 65 - WATER CAPITAL IMPROVEMENTS | | | | | | |
| 440-600 | WATER SYSTEM IMPROVEMENTS | 8,452 | - | 27,918 | 151,125 | |
| 440-601 | WATER MAIN EXTENSIONS | - | - | - | - | |
| 440-602 | MTU REPLACEMENT | - | - | - | 1,000 | |
| 440-603 | VALVE INSERTION PROGRAM | - | - | - | - | |
| 440-604 | WATER TANK REPAIRS | - | - | - | - | |
| 440-606 | DCU UPGRADE | 8,400 | - | - | - | |
| Totals for dept 65 - WATER CAPITAL IMPROVEMENTS | | 16,852 | - | 27,918 | 152,125 | |
| TOTAL WATER CAPITAL IMPROVEMENTS FUND | | \$ 16,852 | \$ - | \$ 27,918 | \$ 152,125 | 4.5% |
| Fund 10 - CAPITAL PROJECT FUND | | | | | | |
| Dept 68 - CAPITAL PROJECTS | | | | | | |
| 540-423 | TRAFFIC IMPROVEMENTS | - | - | - | - | |
| Totals for dept 68 - CAPITAL PROJECTS | | - | - | - | - | |
| TOTAL CAPITAL PROJECT FUND | | - | - | - | - | 0.0% |
| Fund 14 - LAND ACQUISITION, FACILITY, EXPANSION & | | | | | | |
| Dept 75 - LAND ACQUISITION/EXPANSION/RENOVATION | | | | | | |
| 910-409 | LAND ACQUISITION | - | - | - | - | |
| 920-245 | ENGINEERING | - | - | - | - | |
| 920-246 | ARCHITECTURAL FEES | - | - | - | - | |
| 930-410 | VILLAGE HALL REMODEL (835 MIDWAY) | - | - | - | - | |
| 930-411 | POLICE DEPT REMODEL (7760 QUINCY) | 869 | - | - | - | |
| 930-412 | CRC EXT REMODEL (825 MIDWAY DR) | 373,756 | 6,400 | - | 110,000 | |
| 930-413 | CRC INTERIOR REMODEL (825 MIDWAY) | - | - | - | 1,020,750 | |
| 930-414 | FURNITURE & FIXTURES | - | - | - | 521,145 | |
| 930-415 | FACILITIES | 2,000 | - | - | - | |
| Totals for dept 75 - LAND ACQUISITION/EXPANSION/RENOVATION | | 376,625 | 6,400 | - | 1,651,895 | |
| TOTAL LAND ACQUISITION, FACILITY, EXPANSION & RENOVATION FUND | | \$ 376,625 | \$ 6,400 | \$ - | \$ 1,651,895 | 48.9% |
| TOTAL ALL FUNDS | | \$ 629,284 | \$ 571,068 | \$ 412,249 | \$ 3,377,066 | 100.0% |

CAPITAL IMPROVEMENTS

DESCRIPTIONS AND IMPACTS ON OPERATING BUDGET

The FY 2021-22 Operating Budget contains the following items, which are considered “Capital Improvements”. Normally, the nature of capital expenditures is replacement items such as vehicles, furniture, and equipment. The capital projects in the plan do not require additional personnel but may require overtime for certain projects.

The following is a description of the more significant capital expenditures and the impacts to the current and future operating budgets.

Street Improvements: \$380,000

The Village conducts a Street Maintenance Program using revenue from the Motor Fuel Tax (MFT) Fund and, for certain projects, the General Fund. Included in the Street Maintenance Program are road overlay and base repair, road crack filling, and sidewalk/curb/gutter replacement. The specific areas included in the annual program are based upon the 15-year MFT plan that has been developed by Village staff. This 15-year plan is updated annually and presented to the Municipal Services Committee for review. The Street Maintenance Program will be paid for with normal recurring MFT revenues at a cost of \$350,000, plus an additional \$30,000 of General Fund sources. To complete the capital program, engineering expenditures are also incurred annually: for FY 2021-22, \$25,000 is budgeted in the MFT Fund, which directly increases operating expenditures.

The street maintenance program is the largest single ongoing program, which is administered by the Village Administrator and Public Works Foreman. With the continued commitment to the Village infrastructure, Village streets are in good shape and well maintained. The Village does not anticipate having to issue debt to rebuild or repair the Village’s existing streets.

By limiting the current road program to only the most critical needs, the Village can incrementally save Motor Fuel Tax revenues to fund other large future projects.

Building Improvements: \$1,152,750

During FY 2013-14, the Village purchased two additional buildings to create a Municipal Campus. The first building purchased at 835 Midway Drive was renovated during FY 2014-15 and has become the new Village Hall. Existing fund reserves were used for this project. However, as the building ages, certain capital expenditures are required. In FY 2021-22, nothing is budgeted for Village Hall, however, \$20,000 is budgeted within the General Fund administration department for engineering costs related to the Community Resource Center (CRC).

Another building located at 7760 Quincy Street formerly housed both Village Hall administration and the police department operations. Renovation occurred during FY 2016-17 and FY 2017-18 to transform the entire building into a public safety center at a cost of \$3.9 million, and bonds were issued in April 2015 to finance about \$3.1 million,

with the remainder, about \$800,000, coming from General Fund reserves. \$2,000 of building improvements in the police department are for the sergeant window repairs/replacement.

The utility costs of the police building for gas, sewer and internet are approximately \$13,000, and maintenance costs are about \$48,000 and will recur in future budgets in perpetuity. The annual cost to the Village for repayment of the police station portion of the debt, which is being funded from General Fund operating revenues, will be about \$180,000 annually until 2035.

In FY 2018-19, the last of the three (3) buildings of the municipal complex began renovation. 825 Midway Drive will be known as the Community Resource Center (CRC) and will house park programs as well as Village Board and Committee meetings. To date, about \$380,000 has been spent for architectural design and exterior renovation from the L.A.F.E.R. Fund. The interior buildout, which is projected to exceed \$1.65 million, has been included in the FY 2021-22 budget as a primary funding source (state grant revenues) has been secured. The secondary funding source will be transfers from the General Fund. Of the \$1.65 million, about \$1.13 million is interior and final exterior improvements. In the interim, about \$3,500 is budgeted annually from operating expenditures for utilities and alarm/phone service to the vacant building. It has not yet been determined what the operating costs will be once the building is complete and fully operational, although utilities are expected to increase.



825 Midway Drive before renovation



Architectural rendering of 825 Midway Drive after renovation

Park Improvements: \$336,950

At the time the Special Recreation Tax levy was adopted in December 2020, it was assumed that extensive interior renovation on the CRC would occur in FY 2021-22, and a portion of the levy (\$128,550) included funding for that as there will be a substantial ADA component to the building. As the levy is restricted to be spent on ADA recreation activities, any unspent tax revenue will simply roll into the General Fund's restricted fund balance to be spent in a future year. The effect on the Village's current and future operating budgets is noted above.

Also, \$208,000 in the park improvements line item is for \$180,000 for Ridgemoor Park playground equipment replacement/park improvements and \$28,000 is for repair of the Willow Pond Park fishing pier. Public Works staff were used to tear down the existing equipment, so there was no additional operating cost for that project.



Ridgemoor Park playground prior to renovation.

Vehicles: \$431,442

During the prior year budget discussions, COVID-19 rose to the forefront which prompted the Village to scrutinize spending on every line item. Most capital line items were removed, including vehicles. As a result of the Village's commitment to sound maintenance on its squad fleet, as well as purchasing extended warranties, the skipping of one year of new vehicle purchases was not expected to have a significant impact on maintenance costs. The replacement of the public works/water vehicles is expected to lower maintenance on that heavy duty equipment.

In FY 2021-22, the Village included the following for vehicles:

- \$168,000 for three new police interceptor SUVs
- \$171,630 for a 5-ton International dump truck (50/50 split public works and water)
- \$91,812 for a 1-ton Ford F550 pickup truck (50/50 split public works and water)

Water Distribution System: \$239,625

Within the Water Fund, \$87,500 is budgeted to replace minor water mains as needed throughout the Village and complete the lining of the 75th street watermain. Within the Water Capital Improvement Fund, \$152,125 is budgeted to complete the sandblasting, priming, and painting of all Village fire hydrants, and for select hydrant replacement. These are mostly maintenance items and are not expected to have a material effect on the operating budget.

The Village continues to experience water loss, and one of the performance measures noted in the Water Capital Improvement Fund is the annual tracking of this figure. Based on an annual water report prepared by the Village, the water loss has significantly risen, and the Village is taking the first steps to mitigate the loss by increasing the frequency of its leak detection surveys to an annual basis and conducting a CIP/risk and resilience study in FY 2021-22 to identify the components of the distribution system and when their replacement is needed. Once the study is complete, the findings will directly impact future capital budgets and optimally lessen future operating budgets such that weakening infrastructure is replaced before sections of it fail and thereby reducing the water main repair budget. A future budget may also include an acoustical leak detection system that reports daily irregularities within the system. The cost of such a system is in the ballpark of \$500,000 and must have a functioning GIS system in place first.

The Village's expense for water purchases is currently \$4.97/thousand gallons, and the estimated water loss in 2019 was about 37,000,000 gallons; this equates to a loss of \$184,000. After three years of losses, an acoustical leak detection system would pay for itself.

In FY 2015-16, the Village repainted the first of three water towers that needed to be recoated. The total cost of this project for the three tanks was about \$1.9 million and was broken into multiple fiscal years as follows: \$408,000 in FY 2015-16, \$981,760 in FY 2016-17 and \$524,700 in FY 2017-18. The Village financed the project using a combination of bond proceeds (issued April 2015), low interest IEPA loan proceeds

(issued May 2016) and an intrafund transfer of reserves, which are annually contributed to the Water Capital Improvements Fund by the Water Fund.

The impact to the current operating budget includes principal and interest payments on the bonds and IEPA loan. The estimated impact to future operating budgets includes the recurring principal and interest payments on the bonds and on the IEPA loan. The Water Fund's share of the bond repayment will be about \$20,000 annually over the remaining years of the 20-year bond. The Water Fund's debt service payment on the IEPA loan is about \$54,450 annually over a 20-year amortization period.

EDP Equipment: \$49,654

Electronic data processing (EDP) equipment consists of hardware and software used to run many Village systems. Computer and peripheral equipment, scanners, servers, and major software packages are updated on a continual basis to remain current with advances in technology. The Village had planned to complete a computer upgrade program in FY 2020-21; however, due to a cyber-attack that occurred in March 2020, the Village had to expedite the purchase of hardware by about two months, and the expense occurred in FY 2019-20. Besides timing, there was no impact to the overall cost of the project.

In FY 2017-18, the Village's email (exchange) server was replaced at a cost of approximately \$18,334, split between all Village departments. In the past, the Village used a physical server for its email, however advances in security, enhanced memory and cost savings prompted the Village to explore the use of a cloud-based system, which was ultimately approved. The Village will continue to achieve cost savings in future operating budgets because of the change. In FY 2019-20 the Village replaced its file servers, switches, wireless access points and backup systems. The cloud-based backup system, in addition to providing a cost savings over hardware, proved invaluable during the cyber-attack as virtually no files were lost.

In FY 2021-22, \$35,364 is re-budgeted for software and hardware upgrades to the Village's automated meter reading system in the Water Fund. Other minor computer and software equipment is spread throughout various departments.

Related to technology although not a capital item, staff conducted an audit of POTS (telephone) lines used in the Village during FY 2018-19. This was part of a larger project to upgrade the Village's internet speed and phone providers. By eliminating 11 unnecessary lines, the Village will achieve a cost savings of roughly \$550/month, or \$6,600 annually.

Furniture and Equipment: \$636,645

The most significant component is \$521,145 related to outfitting the new CRC building, including \$72,300 for low voltage systems/network, access, surveillance, and security; \$298,845 for the audio-visual system in the board room; and \$150,000 for additional furniture and fixtures. No impacts to operating budgets are anticipated.

In the police department, \$61,000 is budgeted to purchase body worn cameras for the officers, and an another \$22,000 for replacement of in-car cameras. The body worn cameras will require an upgrade to internet bandwidth and data storage space for housing the videos, the cost of which is unknown at the time of budget passage. Also, within police, \$32,000 is budgeted for a new copier, and maintenance costs associated with the copier are expected to decrease. Additional minor furniture expenditures are spread throughout various departments.

Summary Impacts on Future Operating Budgets

| Project | FY 2021-22 | FY 2022-23 | FY 2023-24 | 3 Year Total |
|--|---------------------|-------------------|-------------------|---------------------|
| Annual street program – engineering oversight | + 25,000 | + 25,000 | + 25,000 | + 75,000 |
| Police Department renovation (ongoing maintenance/utilities) | +61,000 | +61,000 | +61,000 | + 183,000 |
| Debt payments for Series 2015 bonds – Police Dept. | + 181,935 | +175,365 | +177,885 | + 535,185 |
| CRC – utilities while vacant | +3,500 | n/a | n/a | +5,500 |
| CRC – utilities after completion | n/a | Unknown | Unknown | |
| Debt payments for Series 2015 bonds – Water | + 20,793 | +20,041 | +20,330 | + 61,164 |
| Debt payments for IEPA loan - Water | + 54,448 | +54,448 | +54,448 | + 163,344 |
| Cloud email server | -14,726 | -14,726 | -14,726 | -44,178 |
| Phone line elimination | -6,600 | -6,600 | -6,600 | -19,800 |
| Body camera internet | Not currently known | | | |
| Body camera storage | Not currently known | | | |
| TOTAL | + 325,350 | +314,528 | +317,337 | + 957,215 |

- + Increase to operating expenditure
- Decrease to operating expenditure

Village of Willowbrook

5 year Capital Improvement Plan

| General Ledger Account | Fiscal Year Purchased | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | Totals |
|---|--------------------------|-----------|-----------|-----------|-----------|-----------|----------|
| GENERAL FUND | | | | | | | |
| VILLAGE BOARD & CLERK | | | | | | | |
| EDP EQUIPMENT/SOFTWARE | | | | | | | |
| Village Board tablets (8) | 2008 | \$5,250 | | | | | \$5,250 |
| EDP EQUIPMENT/SOFTWARE TOTAL | 01-05-425-641 | \$5,250 | \$0 | \$0 | \$0 | \$0 | \$5,250 |
| VILLAGE BOARD & CLERK TOTAL | | \$5,250 | \$0 | \$0 | \$0 | \$0 | \$5,250 |
| ADMINISTRATION DEPARTMENT | | | | | | | |
| BUILDING IMPROVEMENTS | | | | | | | |
| Architectural fees (CRC) | | \$20,000 | | | | | \$20,000 |
| Municipal complex paving | 2021 | | \$25,000 | | | | \$25,000 |
| Village Hall signage | | | \$20,000 | | | | \$20,000 |
| Municipal complex outdoor lighting | 2017 | | | | | | \$0 |
| BUILDING IMPROVEMENTS TOTAL | 01-10-485-602 | \$20,000 | \$45,000 | \$0 | \$0 | \$0 | \$65,000 |
| FURNITURE & OFFICE EQUIPMENT | | | | | | | |
| Copier - upper file room | 2011 | | | | | | \$0 |
| Other | | \$500 | | | | | \$500 |
| Telephone and voicemail system | 2017 | | | | | | \$0 |
| FURNITURE & OFFICE EQUIPMENT TOTAL | 01-10-485-611 | \$500 | \$0 | \$0 | \$0 | \$0 | \$500 |
| VEHICLES | | | | | | | |
| Administrator's Ford Explorer (#76) (6 Year Replac) | 2008 | | | | | | \$0 |
| VEHICLES TOTAL | 01-10-485-625 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| EDP EQUIPMENT/SOFTWARE | | | | | | | |
| Deputy Clerk - computer | 2020 | | | | | | \$0 |
| Village Administrator - computer | 2020 | | | | | | \$0 |
| Asst. Village Administrator - computer | 2020 | | | | | | \$0 |
| Mayor - computer | 2020 | | | | | | \$0 |
| Administrative Intern - computer | 2020 | | | | | | \$0 |
| Laptops | 2020 | | | | | | \$0 |
| Wireless access point | 2020 | | | | | | \$0 |
| Village Hall switches (3) | 2020 | | | | | | \$0 |
| Village Hall server | 2020 | | | | | | \$0 |
| Other | | \$1,500 | | | | | \$1,500 |
| Document archival scanner | 2014 | | | | | | \$0 |
| EDP EQUIPMENT/SOFTWARE TOTAL | 01-10-460-212 | \$1,500 | \$0 | \$0 | \$0 | \$0 | \$1,500 |
| PEG CHANNEL | | | | | | | |
| Public Access Channel equipment | 2018 | | | | | | \$0 |
| PEG CHANNEL TOTAL | 01-10-485-642 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| ARTIFACTS | | | | | | | |
| 9/11 NYC World Trade Center artifact | 2017 | | | | | | \$0 |
| ARTIFACTS TOTAL | 01-10-485-643 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| ADMINISTRATION TOTAL | | \$22,000 | \$45,000 | \$0 | \$0 | \$0 | \$67,000 |
| PLANNING & ECONOMIC DEVELOPMENT DEPARTMENT | | | | | | | |
| FURNITURE & OFFICE EQUIPMENT | | | | | | | |
| Planner | 2007 | | | | | | \$0 |
| FURNITURE & OFFICE EQUIPMENT TOTAL | 01-15-540-611 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| EDP EQUIPMENT/SOFTWARE | | | | | | | |
| Building Secretary - computer 50% | 2020 | | | | | | \$0 |
| Planner - computer | 2020 | | | | | | \$0 |
| EDP EQUIPMENT/SOFTWARE TOTAL | 01-15-515-212 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| PLANNING & ECONOMIC DEVELOPMENT TOTAL | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| PARKS & RECREATION DEPARTMENT | | | | | | | |
| EDP EQUIPMENT/SOFTWARE | | | | | | | |
| Parks & Recreation Manager - John | 2020 | | | | | | \$0 |
| CRC receptionist computer | | \$2,000 | | | | | \$2,000 |

| | General Ledger Account | Fiscal Year Purchased | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | Totals |
|---|---------------------------|--------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| Other | | | \$500 | | | | | \$500 |
| Program laptops (5) | | 2012 | | | | | | \$0 |
| EDP EQUIPMENT/SOFTWARE TOTAL | 01-20-555-212 | | \$2,500 | \$0 | \$0 | \$0 | \$0 | \$2,500 |
| ADA PARK IMPROVEMENTS | | | | | | | | |
| CRC - accessibility improvements | | | \$128,550 | | | | | \$128,550 |
| Willow Pond Park - accessibility improvements | | 2018 | | | | | | \$0 |
| ADA PARK IMPROVEMENTS TOTAL | 01-20-590-521 | | \$128,550 | \$0 | \$0 | \$0 | \$0 | \$128,550 |
| POND IMPROVEMENTS | 01-20-595-643 | | \$400 | \$0 | \$0 | \$0 | \$0 | \$400 |
| RECREATION EQUIPMENT | | | | | | | | |
| Playground Equipment-Lake Hinsdale | | 2017 | | | | | | \$0 |
| Playground Equipment-Willow Pond | | 2018 | | | | | | \$0 |
| Playground Equipment-Ridgemoor - see below | | 1991 | | | | | | \$0 |
| Playground Equipment-Community Park | | 1996 | | | | | \$200,000 | \$200,000 |
| RECREATION EQUIPMENT TOTAL | 01-20-595-691 | | \$0 | \$0 | \$0 | \$0 | \$200,000 | \$200,000 |
| COURT IMPROVEMENTS | | | | | | | | |
| Court Improvements-Community Park | | 2008 | | \$75,000 | | | | \$75,000 |
| Court Improvements-Waterford Park tennis | | | | \$95,000 | | | | \$95,000 |
| Court Improvements-Borse/Waterford volleyball | | | | \$15,000 | | | | \$15,000 |
| Court Improvements - misc. | | | | | | | | \$0 |
| COURT IMPROVEMENTS TOTAL | 01-20-595-693 | | \$0 | \$185,000 | \$0 | \$0 | \$0 | \$185,000 |
| MAINTENANCE EQUIPMENT | | | | | | | | |
| 2007 John Deere X729 Ball Field Tractor | | 2008 | | | | | | \$0 |
| MAINTENANCE EQUIPMENT TOTAL | 01-20-595-694 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| NEIGHBORHOOD PARK IMPROVEMENTS | | | | | | | | |
| Park Improvements - Willow Pond Park | | 2018 | \$28,000 | | | | | \$28,000 |
| Park Improvements - Farmingdale | | 2000 | | \$195,000 | | | | \$195,000 |
| Park Improvements - Lake Hinsdale Park | | 2017 | | | | | | \$0 |
| Park Improvements - Prairie Trail Park | | 2002 | | | | \$273,000 | | \$273,000 |
| Park Improvements - Midway Park | | | | | | | | \$0 |
| Park Improvements - Creekside Park | | | | \$300,000 | | | | \$300,000 |
| Park Improvements - Ridgemoor Park | | 1991 | \$180,000 | | | | | \$180,000 |
| Green Region Park (ComEd) | | 2016 | | | | | | \$0 |
| Neighborhood Park Gazebos/Shelters | | | | | | | | \$0 |
| Ball Field Lighting - Community Park | | | | | \$500,000 | | | \$500,000 |
| Tot Lot - Community Park | | 2008 | | | | | \$80,000 | \$80,000 |
| Dugout Canopies - Borse Park | | 2013 | | | | | | \$0 |
| Park Improvements - Backstops | | 2011 | | | | | | \$0 |
| Park Improvements - Entrance Signs | | 2011 | | | | | | \$0 |
| NEIGHBORHOOD PARK IMPROV. TOTAL | 01-20-595-695 | | \$208,000 | \$495,000 | \$500,000 | \$273,000 | \$80,000 | \$1,556,000 |
| COMMUNITY PARK IMPROVEMENTS | | | | | | | | |
| Community Park Parking Lot Resurfacing | | 2017 | | | | | | \$0 |
| Community Park Toilet/Concession/Bldg | | 2007 | | | \$150,000 | | | \$150,000 |
| COMMUNITY PARK IMPROVEMENTS TOTAL | 01-20-595-696 | | \$0 | \$0 | \$150,000 | \$0 | \$0 | \$150,000 |
| PARKS & RECREATION TOTAL | | | \$339,450 | \$680,000 | \$650,000 | \$273,000 | \$280,000 | \$2,222,450 |

| FINANCE DEPARTMENT | | | | | | | | |
|---|----------------------|------|----------------|------------|------------|------------|------------|----------------|
| FURNITURE & OFFICE EQUIPMENT | | | | | | | | |
| Furniture & Equipment | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| FURNITURE & OFFICE EQUIPMENT TOTAL | 01-25-625-611 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| EDP EQUIPMENT/SOFTWARE | | | | | | | | |
| Village Wide ERP system - BS & A | | 2016 | | | | | | \$0 |
| Scheduling software - police | | 2018 | | | | | | \$0 |
| Front Counter Reception - Computer | | 2020 | | | | | | \$0 |
| Financial Analyst - Computer | | 2020 | | | | | | \$0 |
| Director of Finance - Computer | | 2020 | | | | | | \$0 |
| Misc. computer peripheral equipment/software | | | \$1,500 | | | | | \$1,500 |
| EDP EQUIPMENT/SOFTWARE TOTAL | 01-25-615-212 | | \$1,500 | \$0 | \$0 | \$0 | \$0 | \$1,500 |
| FINANCE TOTAL | | | \$1,500 | \$0 | \$0 | \$0 | \$0 | \$1,500 |

| POLICE DEPARTMENT | | | | | | | | |
|---|--|------|--|--|--|--|---------|---------|
| FURNITURE & OFFICE EQUIPMENT | | | | | | | | |
| AED Equipment | | | | | | | | |
| Squad 51 - AED | | 2016 | | | | | \$3,500 | \$3,500 |

| | General Ledger Account | Fiscal Year Purchased | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | Totals |
|--|---------------------------|--------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Squad 52 - AED | | 2016 | | | | | \$3,500 | \$3,500 |
| Squad 53 - AED | | 2016 | | | | | \$3,500 | \$3,500 |
| Squad 54 - AED | | 2016 | | | | | \$3,500 | \$3,500 |
| Squad 55 - AED | | 2016 | | | | | \$3,500 | \$3,500 |
| Squad 56 - AED | | 2016 | | | | | \$3,500 | \$3,500 |
| Squad 57 - AED | | 2016 | | | | | \$3,500 | \$3,500 |
| Squad 58 - AED | | 2016 | | | | | \$3,500 | \$3,500 |
| Squad 59 - AED | | 2016 | | | | | \$3,500 | \$3,500 |
| Squad 66 - AED | | 2016 | | | | | \$3,500 | \$3,500 |
| Front Office - AED | | 2016 | | | | | \$3,500 | \$3,500 |
| Lock-up - AED | | 2016 | | | | | \$3,500 | \$3,500 |
| Village Hall - AED | | 2016 | | | | | \$3,500 | \$3,500 |
| AED EQUIPMENT - SUBTOTAL | | | \$0 | \$0 | \$0 | \$0 | \$45,500 | \$45,500 |
| Equipment - Administrative | | | | | | | | |
| General Office | | | | | | | | |
| AV Monitors | | 1999 (rebuilt 2003) | | | | | | \$0 |
| Keypad System | | 2021 | | | | | | \$0 |
| Card Reader System | | 2021 | | | | | | \$0 |
| Patrol | | | | | | | | |
| Crowd Control Launcher | | 2003 | | | | | | \$0 |
| ADMINISTRATIVE EQUIPMENT - SUBTOTAL | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Video Cameras | | | | | | | | |
| Lock-Up video camera | | 1990 | | | | | | \$0 |
| Parking Lot video camera | | 1999 (rebuilt 2003) | | | | | | |
| Internal/External A/V Monitoring System w/ Record Capability | | | | | | | | |
| Axon in car vehicle fleet 2 camera system | | | \$22,000 | \$20,280 | \$20,280 | \$20,280 | \$20,280 | \$103,120 |
| Patrolmen body cameras | | | \$61,000 | \$33,072 | \$33,072 | \$33,072 | \$33,072 | \$193,288 |
| | | | | | | | | \$0 |
| VIDEO CAMERAS - SUBTOTAL | | | \$83,000 | \$53,352 | \$53,352 | \$53,352 | \$53,352 | \$296,408 |
| FURNITURE | | | | | | | | |
| General Office - Secretaries | | 2017 | | | | | | \$0 |
| Chief | | 2017 | | | | | | \$0 |
| Deputy Chief | | 2017 | | | | | | \$0 |
| Break Room | | 2017 | | | | | | \$0 |
| Detectives | | 2017 | | | | | | \$0 |
| Sergeants | | 2017 | | | | | | \$0 |
| Patrol | | 2017 | | | | | | \$0 |
| Lock Up | | 2017 | | | | | | \$0 |
| Evidence room | | 2017 | | | | | | \$0 |
| Locker rooms | | 2017 | | | | | | \$0 |
| Interview rooms | | 2017 | | | | | | \$0 |
| FURNITURE - SUBTOTAL | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| FURNITURE & EQUIPMENT TOTAL | 01-30-680-611 | | \$83,000 | \$53,352 | \$53,352 | \$53,352 | \$98,852 | \$341,908 |
| RADIO EQUIPMENT | | | | | | | | |
| Car Radios | | | | | | | | |
| 50 | | 1997 | | | | | | \$0 |
| 51 | | 2008 | | | | | | \$0 |
| 52 | | 2005 | | | | | | \$0 |
| 53 | | 2006 | | | | | | \$0 |
| 54 | | 2006 | | | | | | \$0 |
| 55 | | 2008 | | | | | | \$0 |
| 56 | | 2008 | | | | | | \$0 |
| 57 | | 1997 | | | | | | \$0 |
| 58 | | 2005 | | | | | | \$0 |
| 59 | | 2008 | | | | | | \$0 |
| 60 | | 2005 | | | | | | \$0 |
| 61 | | 2004 | | | \$5,000 | | | \$5,000 |
| 62 | | 2004 | | | | | | \$0 |
| 63 | | 2006 | | | \$5,000 | | | \$5,000 |
| 64 | | 2004 | | | | | | \$0 |
| 65 | | 2006 | | | | | | \$0 |
| 66 K-9 | | 2006 | | | | | | \$0 |
| CAR RADIO SUBTOTAL | | | \$0 | \$0 | \$10,000 | \$0 | \$0 | \$10,000 |
| Starcom Portable Radios (ETSB Purchased) | | | | | | | | |
| Officer Badge #500 | | 2013 | | | | | | \$0 |

| | General Ledger Account | Fiscal Year Purchased | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | Totals |
|--|---------------------------|--------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| Officer Badge #501 | | 2013 | | | | | | \$0 |
| Officer Badge #502 | | 2013 | | | | | | \$0 |
| Officer Badge #503 | | 2013 | | | | | | \$0 |
| Officer Badge #504 | | 2013 | | | | | | \$0 |
| Officer Badge #505 | | 2013 | | | | | | \$0 |
| Officer Badge #506 | | 2013 | | | | | | \$0 |
| Officer Badge #509 | | 2013 | | | | | | \$0 |
| Officer Badge #510 | | 2013 | | | | | | \$0 |
| Officer Badge #511 | | 2013 | | | | | | \$0 |
| Officer Badge #512 | | 2013 | | | | | | \$0 |
| Officer Badge #513 | | 2013 | | | | | | \$0 |
| Officer Badge #514 | | 2013 | | | | | | \$0 |
| Officer Badge #515 | | 2013 | | | | | | \$0 |
| Officer Badge #516 | | 2013 | | | | | | \$0 |
| Officer Badge #517 | | 2013 | | | | | | \$0 |
| Officer Badge #518 | | 2013 | | | | | | \$0 |
| Officer Badge #519 | | 2013 | | | | | | \$0 |
| Officer Badge #520 | | 2013 | | | | | | \$0 |
| Officer Badge #521 | | 2013 | | | | | | \$0 |
| Officer Badge #522 | | 2013 | | | | | | \$0 |
| Officer Badge #523 | | 2013 | | | | | | \$0 |
| Officer Badge #524 | | 2013 | | | | | | \$0 |
| Officer Badge #525 | | 2013 | | | | | | \$0 |
| Officer Badge #526 | | 2013 | | | | | | \$0 |
| Officer Badge #527 | | 2013 | | | | | | \$0 |
| Officer Badge #528 | | 2013 | | | | | | \$0 |
| Officer Badge #530 | | 2013 | | | | | | \$0 |
| 3 radios for new hires | | 2021 | | | | | | \$0 |
| PORTABLE RADIOS SUBTOTAL | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| RADIO EQUIPMENT TOTAL | 01-30-680-622 | | \$0 | \$0 | \$10,000 | \$0 | \$0 | \$10,000 |
| NEW VEHICLES | | | | | | | | |
| | | | | | | | | |
| | approx. mileage | | | | | | | |
| Chief (#50) (100,000 miles) Ford SUV (Black) | 130,000 | 2015 | \$50,000 | | | | \$58,000 | \$108,000 |
| Patrol (#51) (100,000 ESP) Chevy Tahoe | 16,000 | 2020 | | | | | | \$0 |
| Patrol (#52) (75,000 ESP) | 69,400 | 2017 | | | | \$58,000 | | \$58,000 |
| Patrol (#53) (75,000 ESP) | 95,600 | 2018 | \$59,000 | | | | | \$59,000 |
| Patrol (#54) (75,000 ESP) | 63,500 | 2016 | | \$58,000 | | | | \$58,000 |
| Patrol (#55) (100,000 ESP) Chevy Tahoe | 16,000 | 2020 | | | | | \$58,000 | \$58,000 |
| Patrol (#56) (75,000 ESP) | 86,000 | 2016 | \$59,000 | | | | | \$59,000 |
| Patrol (#57) (75,000 ESP) | 41,000 | 2017 | | \$58,000 | | | | \$58,000 |
| Patrol (#58) (75,000 ESP) | 56,000 | 2017 | | | | \$58,000 | | \$58,000 |
| Patrol (#59) (100,000 ESP) Chevy Tahoe | 20,600 | 2020 | | | | | \$58,000 | \$58,000 |
| Patrol (#66) K9 Chevrolet Tahoe (truck enforcement) | 100,500 | 2013 | | | | | | \$0 |
| Detective (#61) (100,000 miles) Ford Taurus (Silver) | 91,600 | 2015 | | | \$46,000 | | | \$46,000 |
| Deputy Chief (#62) (100,000 miles) Ford Taurus (Black) | 92,469 | 2014 | | \$46,000 | | | | \$46,000 |
| Detective (#63) (100,000 miles) Ford Taurus (Grey) | 93,975 | 2015 | | \$46,000 | | | | \$46,000 |
| Admin Ford Explorer (Red) | 103,000 | 2006 | | | | | | \$0 |
| Detective (#67) (100,000 miles) Ford Taurus | 92,500 | 2016 | | | \$46,000 | | | \$46,000 |
| NEW VEHICLES TOTAL | 01-30-680-625 | | \$168,000 | \$208,000 | \$92,000 | \$116,000 | \$174,000 | \$758,000 |
| EDP EQUIPMENT/SOFTWARE | | | | | | | | |
| COMPUTERS | | | | | | | | |
| Desktops | | | | | | | | |
| General Office (535) - Nancy | | 2020 | | | | | | \$0 |
| General Office (536) - Laurie | | 2020 | | | | | | \$0 |
| General Office (537) - Lori | | 2020 | | | | | | \$0 |
| General Office (538) | | 2020 | | | | | | \$0 |
| Chief | | 2020 | | | | | | \$0 |
| Deputy Chief | | 2020 | | | | | | \$0 |
| Detectives 1 | | 2020 | | | | | | \$0 |
| Detectives 2 | | 2020 | | | | | | \$0 |
| Sergeant 1 | | 2020 | | | | | | \$0 |
| Sergeant 2 | | 2020 | | | | | | \$0 |
| Sergeant 3 | | 2020 | | | | | | \$0 |
| Roll Call Room 1 | | 2020 | | | | | | \$0 |
| Roll Call Room 2 | | 2020 | | | | | | \$0 |
| Roll Call Room 3 | | 2020 | | | | | | \$0 |
| Lockup | | 2020 | | | | | | \$0 |

| | General Ledger Account | Fiscal Year Purchased | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | Totals |
|--|---------------------------|--------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| Evidence Room | | 2020 | | | | | | \$0 |
| Accreditation Manager | | 2020 | | | | | | \$0 |
| Report Writing Room | | 2020 | | | | | | \$0 |
| Laptops/Other | | | | | | | | |
| Laptops | | 2020 | | | | | | \$0 |
| Red Light Hearing laptop | | 2016 | | | | | | \$0 |
| Ops (notebook) | | 2007 | | | | | | \$0 |
| Spare notebook (formerly Commander) | | 2007 | | | | | | \$0 |
| Squad Car Toughbooks | | | | | | | | \$0 |
| Software | | | \$3,040 | | | | | \$3,040 |
| COMPUTERS - SUBTOTAL | | | \$3,040 | \$0 | \$0 | \$0 | \$0 | \$3,040 |
| SERVERS | | | | | | | | |
| Police Dept server | | 2020 | | | | | | \$0 |
| Wireless access points (2) | | 2020 | | | | | | \$0 |
| Switches (2) | | 2020 | | | | | | \$0 |
| CJIS | | 2003 | | | | | | \$0 |
| SERVERS - SUBTOTAL | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| EDP EQUIPMENT/SOFTWARE TOTAL | 01-30-640-212 | | \$3,040 | \$0 | \$0 | \$0 | \$0 | \$3,040 |
| COPIER | | | | | | | | |
| Copier | | 2000 | \$32,000 | | | | | \$32,000 |
| COPIER TOTAL | 01-30-680-642 | | \$32,000 | \$0 | \$0 | \$0 | \$0 | \$32,000 |
| BUILDING IMPROVEMENTS - 7760 QUINCY | | | | | | | | |
| Misc | | | \$2,000 | | | | | \$2,000 |
| Exterior doors | | 2021 | | | | | | \$0 |
| In-ground sprinkler system | | 2018 | | | | | | \$0 |
| BUILDING IMPROVEMENTS TOTAL | 01-30-635-288 | | \$2,000 | \$0 | \$0 | \$0 | \$0 | \$2,000 |
| POLICE DEPARTMENT TOTAL | | | \$288,040 | \$261,352 | \$155,352 | \$169,352 | \$272,852 | \$1,146,948 |

| MUNICIPAL SERVICES - PUBLIC WORKS | | | | | | | | |
|--|----------------------|------|------------------|-----------------|------------------|------------------|-----------------|------------------|
| VEHICLES | | | | | | | | |
| 2019 Ford F-350 (#71) (5 year replacement) | | 2020 | | | | | | \$0 |
| 2007 Int'l 7100 Dump (#73) (12 year replacement) | | 2007 | | | \$95,000 | | | \$95,000 |
| 2004 Int'l 7100 Dump (#74) (12 year replacement) | | 2004 | \$85,815 | | | | | \$85,815 |
| 2016 Ford F-150 Pick-Up (6 year replacement) | | 2016 | | | \$24,000 | | | \$24,000 |
| 2015 Ford F-350 Service Body - (5 year replacement) | | 2015 | | | | \$38,000 | | \$38,000 |
| 2019 Ford F-350 (#80) (5 year replacement) | | 2020 | | | | | \$38,000 | \$38,000 |
| 2005 Ford F-550 (#81) Medium Duty Dump (8 year replacement) | | 2005 | \$45,906 | | | | | \$45,906 |
| 2014 Ford F-550 (#85) Median Duty Dump (8 year replacement) | | 2014 | | | | | | \$0 |
| Front end loader | | | | | | \$70,000 | | \$70,000 |
| 2010 John Deere 410J Combo Loader/Backhoe (9 year replacement) | | 2010 | | | | | | \$0 |
| Skidsteer with forks and grapple buckets | | | | \$85,000 | | | | \$85,000 |
| VEHICLES TOTAL | 01-35-765-625 | | \$131,721 | \$85,000 | \$119,000 | \$108,000 | \$38,000 | \$481,721 |
| OTHER EQUIPMENT | | | | | | | | |
| Loader | | 2016 | | | | | | \$0 |
| Floor Scrubber | | 2016 | | | | | | \$0 |
| 4 Post Mechanic's Lift | | | | | | | | \$0 |
| Tow behind cherry picker | | | | \$35,000 | | | | \$35,000 |
| Enclosed trailer | | | | | | \$21,000 | | \$21,000 |
| Brush Chipper | | | | | | | | \$0 |
| Arrow Board | | 2020 | | | | | | \$0 |
| OTHER EQUIPMENT TOTAL | 01-35-765-626 | | \$0 | \$35,000 | \$0 | \$21,000 | \$0 | \$56,000 |
| VILLAGE ENTRY SIGNAGE | | | | | | | | |
| Village Entry Signs | | | \$150,000 | | | | | \$150,000 |
| VILLAGE ENTRY SIGNAGE TOTAL | 01-35-765-640 | | \$150,000 | \$0 | \$0 | \$0 | \$0 | \$150,000 |
| EDP EQUIPMENT/SOFTWARE | | | | | | | | |
| Foreman - 50% | | 2020 | | | | | | \$0 |
| Public Works Garage Office - 50% | | 2020 | | | | | | \$0 |
| Municipal Services Coordinator - Virginia - 50% | | 2020 | | | | | | \$0 |
| Public Works Garage Kitchen - 50% | | 2020 | | | | | | \$0 |
| Fiber line installation garage to pumphouse | | | | \$7,000 | | | | \$7,000 |
| Misc. computer peripheral | | | \$500 | | | | | \$500 |
| EDP EQUIPMENT/SOFTWARE TOTAL | 01-35-715-212 | | \$500 | \$7,000 | \$0 | \$0 | \$0 | \$7,500 |
| STREET MAINTENANCE CONTRACT | 01-35-765-684 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

| | General Ledger Account | Fiscal Year Purchased | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | Totals |
|--|---------------------------|--------------------------|------------------|------------------|------------------|------------------|-----------------|------------------|
| STREET IMPROVEMENTS | | | | | | | | |
| Misc. streets | | annual | \$30,000 | \$30,000 | \$30,000 | \$30,000 | \$30,000 | \$150,000 |
| LED street light replacement w/engineering | | | | | | | | \$0 |
| Garfield Road sidewalks | | | | | | | | \$0 |
| Holmes School crossing | | 2019 | | | | | | \$0 |
| STREET IMPROVEMENTS TOTAL | 01-35-765-685 | | \$30,000 | \$30,000 | \$30,000 | \$30,000 | \$30,000 | \$150,000 |
| PUBLIC WORKS TOTAL | | | \$312,221 | \$157,000 | \$149,000 | \$159,000 | \$68,000 | \$845,221 |

| | | | | | | | | |
|--|----------------------|------|------------|-----------------|------------|------------|------------|-----------------|
| MUNICIPAL SERVICES - BUILDING & INSPECTION | | | | | | | | |
| VEHICLES | | | | | | | | |
| 2006 Ford F-150 P/U (#72) Building Official (6 Year Replacement) | | 2006 | | \$25,000 | | | | \$25,000 |
| VEHICLES TOTAL | 01-40-835-625 | | \$0 | \$25,000 | \$0 | \$0 | \$0 | \$25,000 |
| EDP EQUIPMENT/SOFTWARE | | | | | | | | |
| Building Official - computer | | 2020 | | | | | | \$0 |
| Building & Zoning Secretary - computer - 50% | | 2020 | | | | | | \$0 |
| Building Reception - computer | | 2020 | | | | | | \$0 |
| Plan Room - computer | | | | \$1,000 | | | | |
| Online permitting portal interface | | | | | | | | \$0 |
| EDP EQUIPMENT/SOFTWARE TOTAL | 01-40-815-212 | | \$0 | \$1,000 | \$0 | \$0 | \$0 | \$0 |
| BUILDING & INSPECTION TOTAL | | | \$0 | \$26,000 | \$0 | \$0 | \$0 | \$25,000 |

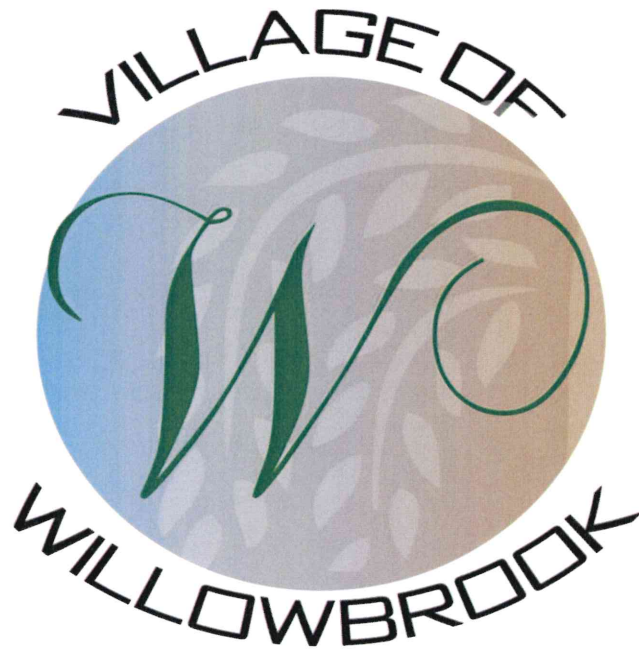
| | | | | | | | | |
|---------------------------|--|--|------------------|--------------------|------------------|------------------|------------------|--------------------|
| GENERAL FUND TOTAL | | | \$968,461 | \$1,169,352 | \$954,352 | \$601,352 | \$620,852 | \$4,313,369 |
|---------------------------|--|--|------------------|--------------------|------------------|------------------|------------------|--------------------|

| | | | | | | | | |
|--|----------------------|--------|------------------|-----------------|------------------|-----------------|-----------------|------------------|
| WATER FUND | | | | | | | | |
| EDP EQUIPMENT/SOFTWARE | | | | | | | | |
| Foreman - 50% | | 2020 | | | | | | \$0 |
| Public Works Garage Office - 50% | | 2020 | | | | | | \$0 |
| Public Works Garage Kitchen - 50% | | 2020 | | | | | | \$0 |
| Municipal Services Coordinator - Virginia - 50% | | 2020 | | | | | | \$0 |
| Public Works Pump House - 100% | | 2020 | | | | | | \$0 |
| ACLARA upgrade | | 2019 | | | | | | \$0 |
| EDP EQUIPMENT/SOFTWARE TOTAL | 02-50-417-212 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| VEHICLES | | | | | | | | |
| 2019 Ford F-350 (#71) (5 year replacement) | | 2020 | | | | | | \$0 |
| 2007 Int'l 7100 Dump (#73) (12 year replacement) | | 2007 | | | \$95,000 | | | \$95,000 |
| 2004 Int'l 7100 Dump (#74) (12 year replacement) | | 2004 | \$85,815 | | | | | \$85,815 |
| 2016 Ford F-150 Pick-Up (6 year replacement) | | 2016 | | | \$24,000 | | | \$24,000 |
| 2015 Ford F-350 Service Body (5 year replacement) | | 2015 | | | | \$38,000 | | \$38,000 |
| 2019 Ford F-350 (#80) (5 year replacement) | | 2020 | | | | | \$38,000 | \$38,000 |
| 2005 Ford F-550 (#81) Medium Duty Dump (8 year replacement) | | 2005 | \$45,906 | | | | | \$45,906 |
| 2014 Ford F-550 (#85) Median Duty Dump (8 year replacement) | | 2014 | | | | | | \$0 |
| 2010 John Deere 410J Combo Loader/Backhoe (9 year replacement) | | 2010 | | | | | | \$0 |
| VEHICLES TOTAL | 02-50-440-626 | | \$131,721 | \$0 | \$119,000 | \$38,000 | \$38,000 | \$326,721 |
| OTHER PROJECTS | | | | | | | | |
| Pressure Adjusting- Door Replacement | 02-50-440-692 | 2010 | | | \$8,500 | | | \$8,500 |
| Distribution System | 02-50-440-694 | annual | \$87,500 | \$11,255 | \$11,593 | \$11,593 | \$11,593 | \$133,534 |
| Other EDP - SCADA System | 02-50-440-695 | 2017 | \$35,364 | | | | | \$35,364 |
| Water Pumps | | 2004 | | | | | | \$0 |
| Security System | | 2013 | | | | | | \$0 |
| OTHER PROJECTS TOTAL | | | \$122,864 | \$11,255 | \$20,093 | \$11,593 | \$11,593 | \$177,398 |
| WATER FUND TOTAL | | | \$254,585 | \$11,255 | \$139,093 | \$49,593 | \$49,593 | \$504,119 |

| | | | | | | | | |
|---|---------------|--------|-----------|----------|-----------|----------|----------|-----------|
| WATER CAPITAL IMPROVEMENTS FUND | | | | | | | | |
| Water System Improvements | 09-65-440-600 | annual | | \$50,000 | \$50,000 | \$50,000 | \$50,000 | \$200,000 |
| Water System Improvements - The Knolls & TGM | 09-65-440-600 | | | | | | | \$0 |
| Water Main Extensions - 75th St Ashton Place | 09-65-440-601 | | | | \$250,000 | | | \$250,000 |
| Water Main Replacement - 75th St | 09-65-440-601 | | | \$90,000 | | | | \$90,000 |
| MTU Replacement | 09-65-440-602 | annual | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$5,000 |
| Valve Insertion Program | 09-65-440-603 | 2017 | | \$30,000 | \$30,000 | \$30,000 | \$30,000 | \$120,000 |
| Water Tower Repainting - 67th Street | 09-65-440-604 | 2016 | | | | | | \$0 |
| Water Tower Repainting - 3 MG standpipe | 09-65-440-604 | 2017 | | | | | | \$0 |
| Water Tower Repainting - Municipal campus tower | 09-65-440-604 | 2018 | | | | | | \$0 |
| DCU Upgrade | 09-65-440-606 | 2019 | | | | | | \$0 |
| Water system atlas update | | | | \$40,000 | | | | \$40,000 |
| Hydrant sandblast/paint | | | \$151,125 | | | | | \$151,125 |
| Standpipe mixer | | 2021 | | | | | | \$0 |

| | General Ledger Account | Fiscal Year Purchased | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | Totals |
|---|---------------------------|--------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Residential meter replacement | | | | | | \$260,000 | | \$260,000 |
| Leak detection/valve exercise/GPS | | annual | | \$25,000 | \$25,000 | \$25,000 | \$25,000 | \$100,000 |
| WATER CAPITAL IMPROVEMENTS FUND TOTAL | | | \$152,125 | \$236,000 | \$356,000 | \$366,000 | \$106,000 | \$1,216,125 |
| MOTOR FUEL TAX FUND | | | | | | | | |
| Street Maintenance Contract | 04-56-430-684 | annual | \$350,000 | \$250,000 | \$250,000 | \$250,000 | \$250,000 | \$1,350,000 |
| LAFO Grant Project - Clarendon Hills Road | 04-56-430-685 | 2017 | | | | | | \$0 |
| MOTOR FUEL TAX FUND TOTAL | | | \$350,000 | \$250,000 | \$250,000 | \$250,000 | \$250,000 | \$1,350,000 |
| CAPITAL PROJECTS FUND | | | | | | | | |
| Traffic Signal Improvements | 10-68-540-423 | 2017 | | | | | | \$0 |
| CAPITAL PROJECTS FUND TOTAL | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| LAND ACQUISITION, FACILITY EXPANSION & RENOVATION FUND | | | | | | | | |
| Land Acquisition | 14-75-910-409 | | | | | | | \$0 |
| Engineering | 14-75-920-245 | | | | | | | \$0 |
| Village Hall Renovation (835 Midway) | 14-75-930-410 | 2015 | | | | | | \$0 |
| Police Dept Renovation (7760 Quincy) | 14-75-930-411 | 2017/2018 | | | | | | \$0 |
| CRC Renovation (825 Midway Dr.) - Exterior | 14-75-930-412 | 2018/2019 | \$110,000 | | | | | \$110,000 |
| CRC Renovation (825 Midway Dr.) - Interior | 14-75-930-413 | | \$1,020,750 | | | | | \$1,020,750 |
| CRC Renovation (825 Midway Dr.) - furniture | 14-75-930-414 | | \$521,145 | | | | | \$521,145 |
| LAND ACQUISITION, FACILITY EXPANSION & RENOVATION FUND TOTAL | | | \$1,651,895 | \$0 | \$0 | \$0 | \$0 | \$1,651,895 |
| VILLAGE-WIDE TOTAL | | | \$3,377,066 | \$1,666,607 | \$1,699,445 | \$1,266,945 | \$1,026,445 | \$9,035,508 |

MISCELLANEOUS STATISTICS



VILLAGE OF WILLOWBROOK
DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

| Year | Population* | Personal Income | Per Capita Personal Income | Unemployment** Rate |
|------|-------------|--------------------|-------------------------------------|------------------------|
| 2012 | 8,540 | 322,086,100 | 37,715 | 8.1 |
| 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 | 2.7 |
| 2020 | 8,540 | 322,086,100 | 37,715 | 12.6 |
| 2021 | 8,540 | 322,086,100 | 37,715 | 5.5 |

*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

OPERATING INDICATORS

Last Ten Fiscal Years

| Function/Program | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Public Safety | | | | | | | | | | |
| Police | | | | | | | | | | |
| Physical arrests | 265 | 169 | 141 | 151 | 211 | 168 | 217 | 242 | n/a | n/a |
| DUI arrests | n/a | n/a | n/a | 11 | 20 | 11 | 14 | 26 | 26 | 8 |
| Parking, Compromise, and Ordinance Violations | 1,137 | 920 | 1,044 | 1,315 | 1,118 | 1,282 | 2,591 | 602 | 767 | 698 |
| Traffic violations | 2,593 | 2,263 | 2,053 | 2,674 | 1,693 | 2,669 | 2,563 | 2,124 | 1,662 | 1,007 |
| Water | | | | | | | | | | |
| Average daily consumption (million gal) | 1.005 | 1.085 | 1.047 | 1.125 | 0.967 | 0.942 | 0.911 | 0.940 | 0.906 | 0.931 |
| Peak daily consumption (million gal) | 1.336 | 1.598 | 1.330 | 1.358 | 1.193 | 1.148 | 1.119 | 1.254 | 1.068 | 1.281 |

Data Source

Annual Police Report, LMO-2, Village Pumpage Report

n/a - not available

VILLAGE OF WILLOWBROOK
DUPAGE COUNTY PRIVATE, NON-AGRICULTURAL EMPLOYMENT
Last Ten Fiscal Years

| Function/Program | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|----------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Goods-Producing | | | | | | | | | | |
| Agriculture, Farm, Forestry, | | | | | | | | | | |
| Fisheries | 243 | 342 | 322 | 316 | 384 | 448 | 419 | 621 | 599 | 315 |
| Mining and Utilities (1) | 77 | 96 | 253 | 276 | 281 | 2,720 | 2,769 | 283 | 324 | 297 |
| Construction | 19,063 | 18,558 | 19,459 | 23,613 | 26,508 | 25,510 | 25,124 | 29,928 | 29,665 | 27,102 |
| Manufacturing | 50,700 | 52,024 | 53,073 | 55,224 | 55,127 | 55,017 | 55,641 | 56,862 | 57,035 | 55,940 |
| Services (2) | | | | | | | | | | |
| Transportation, Warehousing, | | | | | | | | | | |
| Utilities | 34,315 | 34,992 | 35,232 | 25,652 | 27,525 | 24,230 | 24,846 | 28,601 | 29,598 | 29,818 |
| Wholesale Trade | 45,609 | 47,015 | 49,281 | 51,530 | 52,618 | 49,888 | 50,944 | 50,207 | 50,413 | 48,604 |
| Retail Trade | 60,903 | 61,120 | 61,834 | 59,960 | 64,203 | 60,072 | 61,065 | 60,228 | 58,574 | 57,064 |
| Finance, Insurance, Real Estate | 37,365 | 38,220 | 40,012 | 39,882 | 40,924 | 39,934 | 40,044 | 40,633 | 39,209 | 38,404 |
| Information, Professional, | | | | | | | | | | |
| Technical | | | | | | 67,645 | 69,575 | 69,365 | 88,641 | 86,389 |
| Administrative Support, Other | | | | | | 76,859 | 77,729 | 96,271 | 77,871 | 70,968 |
| Educational Services | | | | | | 16,592 | 15,106 | 13,379 | 14,258 | 14,784 |
| Healthcare & Social Assistance | | | | | | 66,988 | 70,905 | 72,946 | 74,453 | 74,727 |
| Accommodations, Food, | | | | | | | | | | |
| Entertainment | | | | | | 49,936 | 51,870 | 55,241 | 55,866 | 49,670 |
| Federal, State, Local Government | | | | | | 18,074 | 18,412 | 54,008 | 54,292 | 50,145 |
| Unclassified | | | | | | 937 | 685 | 185 | 73 | 73 |
| Total | 248,275 | 252,367 | 259,466 | 256,453 | 267,570 | 554,850 | 565,134 | 628,758 | 630,871 | 604,300 |

Data Source

Illinois Department of Employment Security, County Reports by Quarter, (2nd quarter)

(1) Utilities moved to service category in 2018

(2) Broken out beginning 2016

VILLAGE OF WILLOWBROOK

MAJOR VILLAGE EMPLOYERS

| Name | Product/Service | Approximate Employment |
|-------------------------------|--|---------------------------|
| Meade Electric | Electric Contractors | 900 |
| Chateau Village | Nursing and Rehabilitation Center | 200 |
| Whole Foods | Grocery | 185 |
| Target | Discount Retailer | 150 |
| Ashton Place/Marie's Catering | Banquet Facility/Catering | 150 |
| Gower School District #62 | Education | 142 |
| Trane | Wholesale Commercial Heating and Air Conditioning System | 140 |
| The Plastics Group | Plastic Blow Molding | 140 |
| Willowbrook Ford Inc. | Automotive Dealership | 130 |
| Hunter Douglas | Window Treatments | 130 |
| Midtronics | Electronic Battery Testers and Chargers | 125 |
| G4S Technology | Software and Technology Solutions | 100 |
| Midtown Athletic Club | Health Club | 100 |

Source: Village Records; Reference USA database

VILLAGE OF WILLOWBROOK

EMPLOYMENT BY INDUSTRY

| Classification | The Village | | The County | | The State | |
|---|-------------|---------|------------|---------|-----------|---------|
| | Number | Percent | Number | Percent | Number | Percent |
| Agriculture, Forestry, Fishing, Hunting, and Mining | 9 | 0.2% | 612 | 0.1% | 61,527 | 1.0% |
| Construction | 220 | 4.7% | 27,102 | 4.5% | 347,653 | 5.5% |
| Manufacturing | 478 | 10.2% | 55,940 | 9.3% | 743,505 | 11.8% |
| Wholesale Trade | 255 | 5.5% | 48,604 | 8.0% | 181,683 | 2.9% |
| Retail Trade | 409 | 8.8% | 57,064 | 9.4% | 639,355 | 10.2% |
| Transportation and Warehousing, and Utilities | 262 | 5.6% | 29,818 | 4.9% | 436,641 | 6.9% |
| Information | 39 | 0.8% | 9,148 | 1.5% | 100,260 | 1.6% |
| Finance, Insurance, Real Estate, and Rental and Leasing | 432 | 9.2% | 38,404 | 6.4% | 449,570 | 7.2% |
| Professional, Scientific, Management, Administrative | 708 | 15.2% | 148,209 | 24.5% | 770,963 | 12.3% |
| Educational, Health and Social Services | 1,205 | 25.8% | 89,511 | 14.8% | 1,473,710 | 23.4% |
| Entertainment and Recreational Services, Accomodation and Food Services | 420 | 9.0% | 49,670 | 8.2% | 563,524 | 9.0% |
| Unclassified | 156 | 3.3% | 73 | 0.0% | 290,100 | 4.6% |
| Public Administration | 79 | 1.7% | 50,145 | 8.3% | 228,156 | 3.6% |
| TOTAL | 4,672 | 100.0% | 604,300 | 100.0% | 6,286,647 | 100.0% |

Source: U.S. Bureau of the Census, American Community Survey 2019 estimates

VILLAGE OF WILLOWBROOK

VILLAGE BUILDING PERMITS

| Fiscal Year | Number of Permits (1) | Value | Revenue |
|-------------|-----------------------|--------------|------------|
| 2012 | 326 | \$ 5,766,687 | \$ 177,999 |
| 2013 | 399 | 7,141,018 | 233,574 |
| 2014 | 397 | 8,890,503 | 258,000 |
| 2015 | 464 | N/A | 353,769 |
| 2016 | 483 | N/A | 368,614 |
| 2017 | 441 | N/A | 488,124 |
| 2018 | 468 | N/A | 611,601 |
| 2019 | 439 | N/A | 710,053 |
| 2020 | 465 | N/A | 615,788 |
| 2021 | | N/A | 314,964 |

Source: Village records

N/A Information no longer available

(1) Permits are tracked by calendar year

VILLAGE OF WILLOWBROOK

HOME VALUES

| Income | The Village | | The Country | | The State | |
|------------------------|-------------|---------|-------------|---------|-----------|---------|
| | Number | Percent | Number | Percent | Number | Percent |
| Less than \$50,000 | 51 | 1.6% | 3,479 | 1.4% | 198,619 | 6.2% |
| \$50,000 to \$99,999 | 145 | 4.6% | 7,076 | 2.8% | 456,773 | 14.3% |
| \$100,000 to \$149,999 | 489 | 15.5% | 15,864 | 6.3% | 483,504 | 15.1% |
| \$150,000 to \$199,999 | 522 | 16.6% | 25,597 | 10.2% | 508,852 | 15.9% |
| \$200,000 to \$299,999 | 638 | 20.3% | 68,947 | 27.4% | 693,104 | 21.6% |
| \$300,000 to \$399,999 | 402 | 12.8% | 56,582 | 22.5% | 387,877 | 12.1% |
| \$400,000 to \$499,999 | 256 | 8.1% | 29,347 | 11.7% | 182,326 | 5.7% |
| \$500,000 to \$749,999 | 502 | 15.9% | 28,466 | 11.3% | 174,272 | 5.4% |
| \$750,000 to \$999,999 | 128 | 4.1% | 8,252 | 3.3% | 59,881 | 1.9% |
| \$1,000,000 or more | 15 | 0.5% | 7,892 | 3.1% | 57,507 | 1.8% |
| | 3,148 | 100.0% | 251,502 | 100.0% | 3,202,715 | 100.0% |

Source: U.S. Bureau of the Census, American Community Survey 2019 estimates

VILLAGE OF WILLOWBROOK

HOUSEHOLD INCOME

| Income | The Village | | The County | | The State | |
|------------------------|-------------|---------|------------|---------|-----------|---------|
| | Number | Percent | Number | Percent | Number | Percent |
| Under \$10,000 | 179 | 4.5% | 12,340 | 3.6% | 305,306 | 6.3% |
| \$10,000 to \$14,999 | 76 | 1.9% | 6,170 | 1.8% | 184,153 | 3.8% |
| \$15,000 to \$24,999 | 270 | 6.8% | 17,825 | 5.2% | 416,768 | 8.6% |
| \$25,000 to \$34,999 | 119 | 3.0% | 20,225 | 5.9% | 407,075 | 8.4% |
| \$35,000 to \$49,999 | 573 | 14.4% | 31,880 | 9.3% | 562,152 | 11.6% |
| \$50,000 to \$74,999 | 704 | 17.7% | 50,047 | 14.6% | 809,304 | 16.7% |
| \$75,000 to \$99,999 | 441 | 11.1% | 44,563 | 13.0% | 620,305 | 12.8% |
| \$100,000 to \$149,999 | 744 | 18.7% | 69,244 | 20.2% | 780,228 | 16.1% |
| \$150,000 to \$199,999 | 354 | 8.9% | 39,764 | 11.6% | 358,614 | 7.4% |
| \$200,000 or more | 517 | 13.0% | 50,733 | 14.8% | 402,229 | 8.3% |
| TOTAL | 3,977 | 100.0% | 342,791 | 100.0% | 4,846,134 | 100.0% |
| Median: | \$ 76,997 | | \$ 92,809 | | \$ 65,886 | |

Source: U.S. Bureau of the Census, American Community Survey 2019 estimates

VILLAGE OF WILLOWBROOK

RETAILERS' OCCUPATION, SERVICE OCCUPATION AND USE TAX

| Fiscal Year Ending | State Sales Tax Distributions (1) | Annual Percent Change +/- |
|-----------------------|--------------------------------------|------------------------------|
| 2012 | 3,562,238 | |
| 2013 | 3,677,745 | 3.24% |
| 2014 | 3,644,970 | -0.89% |
| 2015 | 3,679,794 | 0.96% |
| 2016 | 3,788,231 | 2.95% |
| 2017 | 3,765,737 | -0.59% |
| 2018 | 3,917,506 | 4.03% |
| 2019 | 4,183,416 | 6.79% |
| 2020 | 4,390,134 | 4.94% |
| 2021 | 4,645,953 | 5.83% |

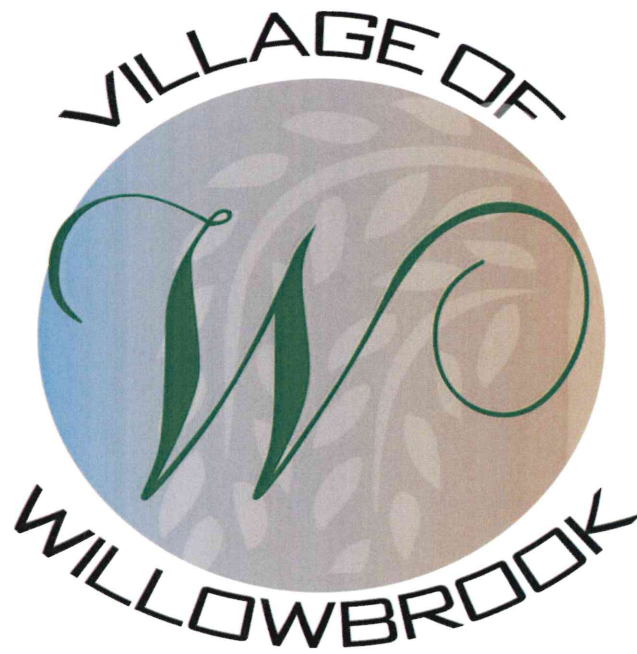
| | |
|----------------|--------|
| 10 Year Growth | 30.42% |
|----------------|--------|

Source: Illinois Department of Revenue, Village records.

Note (1):

Tax distributions are based on records of the Illinois Department of Revenue relating to the 1% municipal portion of the Retailers' Occupation, Service Occupation and Use Tax, collected on behalf of the Village, less a State administration fee. The municipal 1% includes tax receipts from the sale of food and drugs which are not taxed by the State.

GLOSSARY



Village of Willowbrook

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ACCRUAL BASIS: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of estimated cash flows.

ACCRUED EXPENSES: Expenses incurred but not due until a later date.

APPROPRIATION: A legal authorization granted by the Village Board to make expenditures and incur obligations for specific purposes. The Board appropriates funds annually by department, agency, or project, at the beginning of each fiscal year based upon the adopted Annual Fiscal Plan. Additional appropriations may be approved by the Board during the fiscal year by amending the Annual Fiscal Plan and appropriating the funds for expenditure.

ASSESSED VALUATION: A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the Downers Grove Township Assessors Office.)

ATSDR: Agency for Toxic Substances and Disease Registry, a Congressionally created agency that implements health-related sections of laws that protect the public from hazardous wastes and environmental spills of hazardous substances.

AUDIT: An examination of an organization's financial statements and the utilization of resources.

BALANCED BUDGET: Revenues reported in the fiscal year will be equal to or greater than the expenditures in the fiscal year.

BOND: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future, called the maturity date, together with periodic interest at a specified rate.

BOND RATING: An assessment of the likelihood that a bond issuer will pay the interest on its debt on time. Bond ratings are assigned by independent agencies, such as Moody's Investors Service and Standard & Poor's. Ratings range from AAA or Aaa (highest) to D (in default). Bonds rated below B are not investment grade and are called high-yield or junk bonds. Since the likelihood of default is greater on such bonds, issues are forced to pay higher interest rates to attract investors.

BONDED DEBT: Portion of indebtedness represented by outstanding bonds.

BUDGET: A fiscal plan showing estimated expenditures, revenue, and service levels for a specific fiscal year.

BUDGET ADJUSTMENT: Legal procedure utilized by the Village staff and Board to revise a budget appropriation.

BUDGET CALENDAR: The schedule of key dates or milestones, which the Village departments follow in the preparation, adoption, and administration of the budget.

BUDGET DOCUMENT: Instrument used by the budget-making authority to present a comprehensive financial plan of operations to the Village Board.

BUDGET MESSAGE: The opening section of the budget document, which provides the Village Board and the public with a general summary of the most important aspects of the budget, including current and previous fiscal years, and the views and recommendations of the Village Administrator.

BUDGETARY CONTROL: The control or management of a governmental or enterprise fund in accordance with an approved budget to keep expenditures within the limitations of available appropriations of revenue.

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CAPITAL IMPROVEMENT PROGRAM (CIP): A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.

CAPITAL IMPROVEMENT PROGRAM BUDGET: A Capital Improvement Program (CIP) budget is a separate budget from the operating budget. Items in the CIP are usually construction projects designed to improve the value of government assets.

CAPITAL OUTLAY/EXPENDITURE: Refers to the purchase of land, buildings, and other improvements and the purchase of machinery and equipment items which have an estimated useful life of one year or more and belong to the classes of property commonly considered as capital assets.

CAPITAL PROJECT: A specific identifiable improvement or purpose for which expenditures are proposed within the capital budget or capital improvement program. Examples of capital improvement projects include new roads, sewer lines, buildings, operating systems, recreational facilities, and large-scale remodeling.

CAPITAL PROJECT FUND: A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

CASH BASIS: A basis of accounting under which transactions are recognized only when cash changes hands.

COMMODITIES: All expenditures for materials, parts, supplies and commodities, except those incidentally used by outside firms performing contractual services for the Village.

COMPREHENSIVE ANNUAL FINANCIAL REPORT: A governmental unit's official annual report prepared and

published as a matter of public record, according to governmental accounting standards.

CONTINGENCY: A budgetary reserve, set aside for emergencies or unforeseen expenditures not otherwise budgeted.

CONTRACTUAL SERVICES: Expenditures for services which are obtained by an express or implied contract. Major types of contractual services are: (1) advertising and printing; (2) maintenance and repair services; (3) public utility services; and (4) travel and training.

DEBT SERVICE: The Village's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

DEBT SERVICE FUND: A fund established to account for the accumulation of resources for the payment of principal and interest on long term debt.

DEFICIT: The excess of the liabilities of a fund over its assets; or the excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

DEPARTMENT: Administrative subsection of the Village that indicates management responsibility for an operation.

DEPRECIATION: That portion of the cost of a capital asset that is charged as an expense during a period. This is a process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a capital asset that cannot or will not be restored by repair and will be replaced. The cost of the loss of usefulness of a capital asset is the depreciation or the cost to reserve to replace the item at the end of its useful life.

Village of Willowbrook

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DISTINGUISHED BUDGET PRESENTATION AWARD: A voluntary program administered by the Government Finance Officers Association to encourage governments to publish well organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

DUPAGE WATER COMMISSION (DWC): A county water commission (unit of local government) that provides water from Lake Michigan to municipalities and other customers within DuPage County, including the Village of Willowbrook.

ENCUMBRANCE: Obligations in the form of purchase orders and contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved because the goods or services have not been received. When paid, the encumbrance is liquidated.

ENTERPRISE FUND: A fund established to account for operations that are financed and operated in a manner like private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges.

EXPENDITURES: This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained, regardless of when the expense is actually paid. Note: An encumbrance is not expenditure. An encumbrance reserves funds to be expended for a future date.

EXPENSES: A decrease in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

FEMA: Federal Emergency Management Agency.

FICA: Federal Insurance Contribution Act, the name of the piece of federal legislation that established the Social Security payroll tax. The current FICA tax rate is 15%, half of which is paid by the employer and half by the employee.

FIDUCIARY FUND: A fund used to account for assets held on behalf of outside parties, including other governments or on behalf of other funds within the Village.

FISCAL YEAR (FY): The period designating the beginning and ending date for recording financial transactions. The Village of Willowbrook uses May 1 to April 30 as its fiscal year.

FIXED (CAPITAL) ASSETS: Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, and equipment.

FRANCHISE FEE: The fee paid by public service businesses for use of Village streets, alleys, and property in providing their services to the citizens of a community, such as cable television franchise fees.

FTE: Full-time equivalent, refers to the number of hours worked by a single employee in a week. One FTE means the employee works 40 hours per week, or 2,080 hours per year.

FULL ACCRUAL BASIS: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of estimated cash flows.

FUND: An accounting entity with a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance, revenues, and expenditures.

FUND ACCOUNTING: A governmental accounting system that is organized and operated on a fund basis.

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FUND BALANCE: The assets of a fund less liabilities, as determined at the end of each fiscal year.

FUND TYPE: In governmental accounting, all funds are classified into the following fund types: General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency.

GENERAL FUND: The largest fund within the Village, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services such as police protection, parks and recreation, public works, building and zoning, community development, and general administration.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standard of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. They encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a time. They include not only broad guidelines of general application, but also detailed practices and procedures. They provide a standard by which to measure financial presentations.

GENERAL OBLIGATION BONDS: Bonds that finance public projects such as streets, municipal facilities, and park improvements. The repayment of these bonds is made from property taxes, and these bonds are backed by the full faith and credit of the issuing government.

GFOA: Government Finance Officers' Association.

GOVERNMENTAL FUND: Funds that account for the acquisition, use and balances of expendable financial resources and related liabilities using a current financial resources measurement focus and modified accrual basis of accounting. Governmental fund types include the general fund, special revenue funds, capital project funds, debt service funds and permanent funds.

GPS: Global Positioning System, equipment that can survey the location of an object.

GRANT: A contribution by a government or other organization to support a function. Typically, these contributions are made to local governments from the state and federal governments.

HOME RULE: Status granted to cities with populations of 25,000 or more or by passage of a local referendum; grants the municipality the ability to exercise any power and perform any function unless it is specifically prohibited from doing so by state law.

IDOT: Illinois Department of Transportation.

IEPA: Illinois Environmental Protection Agency.

IMRF: Illinois Municipal Retirement Fund, a pension plan for employees of units of local government within the State of Illinois.

INCOME: A term used in proprietary fund type accounting to represent revenues, or the excess of revenues over expenses.

INFRASTRUCTURE: The underlying permanent foundation or basic framework.

INTEREST EARNINGS: The earnings from available funds invested during the year in U.S. Treasury Bonds, Government agencies, and Certificates of Deposits.

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INTERFUND TRANSFER: Amounts transferred from one fund to another.

INTERNAL SERVICE FUND: Fund used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis.

INVESTMENTS: Securities and real estate held to produce revenues in the form of interest, dividends, rentals, or lease payments. The term does not include capital assets used in governmental operations.

INVESTMENT RATING SERVICE: An independent agency that analyzes the financial credit ratings of organizations.

IPBC: Intergovernmental Personnel Benefit Cooperative, the Village's health insurance pool.

IPPFA: Illinois Public Pension Fund Association.

LEVY: To impose taxes, special assessments, or service charges for the support of Village services.

LIABILITIES: Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

LONG TERM DEBT: Debt with a maturity of more than one year after the date of issuance.

MAINTENANCE: All materials or contract expenditures covering repair and upkeep of Village buildings, machinery and equipment, systems, and land.

MAJOR FUND: A fund whose revenues, expenditures/expenses, assets, or liabilities are at least 10% of the total for their fund category and 5% of the aggregate of all governmental and enterprise funds in total.

A governmental entity may also designate a fund as major due to its significance to the entity. The General Fund is always presented as a Major Fund.

MFT: Motor Fuel Tax, represents revenues for the Village's share of gasoline taxes, allotted by the state for street improvements.

MODIFIED ACCRUAL BASIS: The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger than normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due.

MUNICIPAL: Of or pertaining to a Village or its government.

NON-HOME RULE: A municipality with this status may only exercise powers for which express authority is provided by state law.

NON-MAJOR FUND: A fund that is not classified as a major fund on the Village's financial statements.

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OBJECTIVES: The objectives in the performance area of the budget are statements of one-time projects. These statements are intended to address either a new service or project, or a significant change in focus or priority in response to a special community need or Village effort to improve productivity. Objectives are generally limited to one fiscal year.

OPERATING BUDGET: A financial plan outlining the estimated revenues and expenditures, and other information for a specific period (usually a fiscal year). The “proposed budget” is the financial plan presented by the Village Administrator for consideration by the Village Board and the “adopted budget” is the financial plan ultimately approved and authorized by the Village Board.

OPERATING EXPENSES: Proprietary fund expenses that are directly related to the fund’s primary service activities.

OPERATING INCOME: The excess of proprietary fund operating revenues over operating expenses.

OPERATING REVENUES: Proprietary fund revenues that are directly related to the fund’s primary service activities. They consist primarily of user charges for services.

PER CAPITA COSTS: The cost of service per person. Per capita costs in Willowbrook are based on an 8,540 estimated population provided by the 2010 Census.

PROPERTY TAXES: Used to describe all revenues received in a period from current taxes, delinquent taxes, penalties, and interest on delinquent taxes.

PUBLIC HEARING: The portions of open meetings held to present evidence and provide information on both sides of an issue.

RESTRICTION: Used to indicate that a portion of fund balance is restricted for a specific purpose. An account used to earmark a portion of fund balance to indicate that it is not appropriate for expenditure. A restriction may also be an account used to earmark a portion of fund equity as legally segregated for a specific future use.

REVENUES: All amounts of money earned or received by the Village from external sources. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

REVENUE BONDS: Bonds whose principal and interest are payable exclusively from a revenue source pledged as the payment source before issuance.

ROI: Return on investment, a method to assist management decision making by evaluating the return on various investment alternatives.

SLEP: Sherriff’s Law Enforcement Personnel; a pension plan that the Village’s former police chief is part of.

TAX BASE: The total value of all real and personal property in the Village as of January 1 of each year, as certified. The tax base represents net value after all exemptions.

TAX LEVY: The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

TAX RATE: A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation.

TAXES: Compulsory charges levied by a government for the purpose of financing

Glossary

services performed for the common benefit. The term does not include charges for services rendered only to those paying such charges, for example water service charges.

TIF: Tax Increment Financing or the act of capturing the amount of property taxes levied by a taxing unit for the year on the appraised value of real property located within a defined investment zone. The tax increments are paid into the TIF fund and used to pay project costs within the zone, including debt service obligations.

TRUST AND AGENCY FUNDS: Funds created to account for assets held by the Village in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds, which include pension trust funds and agency funds.

USER CHARGES: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

VILLAGE BOARD: The Mayor and six (6) Trustees collectively acting as the legislative and policy making body of the Village.

WORKING CAPITAL: Current assets minus current liabilities; a measure of liquidity.