

Village of
WILLOWBROOK
DuPage County, Illinois



Annual Budget
May 1, 2023 – April 30, 2024

VILLAGE OF WILLOWBROOK, ILLINOIS
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INTRODUCTION



Village of
WILLOWBROOK

August 14, 2023

Frank A. Trilla, Mayor
Village Board of Trustees
Village of Willowbrook Residents

We are pleased to present the Village of Willowbrook, Illinois' FY2023-24 Annual Budget (Budget), which will begin on May 1, 2023. The FY2023-24 Budget is a balanced budget and is a responsible spending plan for the upcoming fiscal year that also looks toward the future. The budget process considers the Village's strategic plan; outlook of the national, state, and local economy; current and future financial commitments; five-year and fifteen-year capital improvement plans; and investment in available resources, both financial and personnel. The FY 2023-24 Budget emphasizes financial stability, technology advancement, public involvement in department services, and the Village's infrastructure needs.

The FY2023-24 Budget expects a \$0.4 million, or 2.6%, decrease in General Fund revenues from the FY2022-23 Budget, and a \$0.8 million, or 4.9%, decrease from the FY2022-23 projected. The overall decrease in the General Fund revenues, when compared to the FY2022-23 Budget and the FY2022-23 projected, is primarily due to decreased federal and state grant revenues of approximately \$1.1 million and \$0.3 million, respectively. The decrease is attributed to the unlikelihood that the approved amount of the Illinois Department of Commerce and Economic Opportunity (DCEO) grant will be disbursed in FY2022-23. The Village also expects a decrease in licenses and permit fees, primarily in building permit fees, which can be volatile. Village staff expects building permit fees to be under budget by 45.2% in FY2022-23.

Both the local and regional economy has remained strong despite inflation and the changes in the way the nation lives in a post-pandemic era. While the Budget projects an overall decrease in General Fund revenues, the Budget reflects strong projections in consumption-related taxes, which include sales tax; amusement tax; and hotel motel tax. The Budget also accounts for changes in Parks and Recreation fees.

While the General Fund is the primary Fund for most Village operations, the Budget also includes the following Funds: (a) Water Fund; (b) Motor Fuel Tax Fund; (c) SSA Bond and Interest Fund; (d) Water Capital Improvement Fund; (e) Capital Projects Fund; (f) Debt Service Fund; (g) Route 83/Plainfield Road Business District Fund; (h) General Obligation Bonds, Series 2022A & B Fund; (i) Opportunity Reserve Fund and (j) American Rescue Plan Act (ARPA) Fund. It should be noted that effective FY2022-23, Village management budgets all capital improvement projects in the Capital Projects Fund.

The FY2023-24 Budget of \$35,415,861, which includes transfers to other Funds of \$13,487,838, is an increase of \$12,378,273, or 53.7%, from the FY2022-23 Budget of \$23,037,588. The significant increase in the FY2023-24 Budget when compared to the FY2022-23 Budget is due to transfers out to other Funds. Total transfers out to other Funds are approximately \$13.5 million and \$1.0 million for FY2023-24 and FY2022-23, respectively. Excluding transfers out to other Funds, the FY2023-24 Budget is \$21,928,023 and \$21,996,280 for the FY2022-23 Budget, which are relatively comparable.

With total projected General Fund revenues of approximately \$14.8 million exceeding total General Fund operating expenditures of approximately \$10.7 million, Village staff projects a surplus (before transfers to other Funds) for the General Fund of approximately \$4.1 million for FY2023-24. The General Fund is

expected to transfer approximately \$3.6 million to other Funds to fund capital projects and debt service payments. Additionally, the General Fund is expected to transfer approximately \$6.2 million to the Opportunity Reserve Fund, which was created in January 2022 to receive Board approved surplus funds from the General Fund that will be used to fund the Village's future operations.

The projected number of days of operating expenditures in the General Fund's reserves is 213 at April 30, 2024. The decrease of 219 and 152 days at April 30, 2023 projected and April 30, 2022 actual, respectively, is due to the FY2023-24 budgeted transfer of surplus funds to the Opportunity Reserve Fund. It should be noted that the Board approved a change in the Village's "*Fund Balance Policy*" for the General Fund from 33%, or 120 days, to between 40 – 50%, or 146 – 183 days. The change is effective for the Village's FY2023-24.

The Village continues to pursue state and federal grants to fund various Village functions / programs. In FY2020-21, the Village was awarded the COPS Hiring Grant to partially offset the salary and benefit expense of hiring added police officers. The COPS Hiring Grant expires in FY2023-24. The Village has also received grant funds from the Illinois Department of Commerce and Economic Opportunity and U.S. Department of the Treasury (ARPA). In FY2022-23, the Police Department was awarded a ComEd grant. The funds were used to buy an Automatic License Plate Recognition System and speed signs. Village management plans to apply for the Illinois Open Space Lands Acquisition and Development grant in FY2023-24 that will award funding to be used for the development of public parks and open space.

The significant factors driving the expenditures in the FY2023-24 Budget are (a) compensation and personnel and (b) major capital projects and new debt service. These significant factors are highlighted below.

Compensation and Personnel

Employees are the Village's most valuable resource in moving the Village forward. As with other organizations throughout the nation, the Village has been challenged with recruitment and retention. In FY2022-23, certain Village Departments made significant changes and / or are proposing changes for FY2023-24. The FY2023-24 Budget includes a full-year of those changes made in FY2022-23 and those proposed for FY2023-24. All departments will experience an increase in health insurance costs; although it should be noted that the expected increase is the lowest it has been in the last five years. The Police Department, Community Development, and Parks and Recreation had the following personnel and / or compensation changes in FY2022-23 or proposed changes for FY2023-24.

A. Police Department

- a. Most laterals begin in FY2023-24.
- b. Police pension contribution based on actuarial recommendation. The recommended contribution for FY2023-24 is an increase of 20.7%.
- c. DEA Task Force Officer (FY2022-23)
- d. Reorganized the structure of Police Administration (FY2022-23).

B. Community Development

- a. New Deputy Director (FY2022-23)
- b. New Permit Technician (FY2023-24)
- c. Transitioned from an outsourced Planner to Village Staff (FY2023-24).

C. Parks and Recreation

a. Director of Parks and Recreation (FY2022-23)

The FY2023-24 Budget appropriates approximately \$7.6 million of total Village salaries and benefits expenses compared to FY2022-23 total estimated salaries and benefits of \$6.8 million, which is a \$0.9 million, or 12.8%, increase. Total General Fund salaries and benefits expenditures for FY2023-24 are projected to be 64.6% of total General Fund expenditures. Total General Fund salaries and benefits expense for FY2022-23 are projected to be 58.2% of total General Fund expenditures.

Major Capital Projects – Debt Service

The FY2023-24 Budget presents the following major capital projects.

- a. Executive Drive Stormwater Improvements - \$2,500,000
- b. Midway Park Upgrade - \$1,800,000
- c. Borse Park Improvements - \$1,100,000

These major capital projects will be funded from existing fund balances, ARPA funds, and the issuance of the General Obligation Bonds, Series 2022A&B.

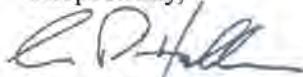
On June 8, 2022, the Village issued \$9.9 million of General Obligation Bonds, Series 2022A&B to primarily fund the Executive Drive Project. Standard & Poor has continued to acknowledge the Village's strong fiscal management practices, and, in FY2023 affirmed the Village's AAA bond rating, allowing the Village to issue the debt at a favorable interest rate of 3.88%. The issuance of the debt has increased the Village's annual debt service payments.

The Village continues to see inflation's impact on the goods and services it buys. What this means is that the Village is also experiencing an increase in sales tax revenue because of the increased costs consumers are paying. While inflation has slowed down, interest rates are expected to continue to rise in 2023. While consumers should expect to see the cost of goods stabilize, prices will not decrease significantly. With the economic uncertainty, Village management and staff are monitoring, and will continue to monitor, the economic conditions and the impact on the Village and surrounding region.

While the Village has its challenges ahead with costly projects underway, the Village began its strategic preparations for the future when it developed its Strategic Plan in 2001. The Village also continues to collaborate with the community in distributing resources and attention to what matters most.

On behalf of Village management, we look forward to implementing the FY2023-24 operating budget and Capital Improvement Plan and appreciate the cooperation of the Village Board, Village staff, and all community stakeholders in the development of the Budget.

Respectfully,



Sean Halloran
Village Administrator



Lora Flori
Chief Financial Officer

Principal Officials

As of May 1, 2023

Legislative

Village Board of Trustees

Frank A. Trilla, Mayor

Mark Astrella, Trustee

Sue Berglund, Trustee

Umberto Davi, Trustee

Michael Mistlele, Trustee

Gayle Neal, Trustee

Gregory Ruffolo, Trustee

Deborah A. Hahn, Clerk

Administrative

Sean Halloran, Village Administrator

Alex Arteaga, Assistant Village Administrator

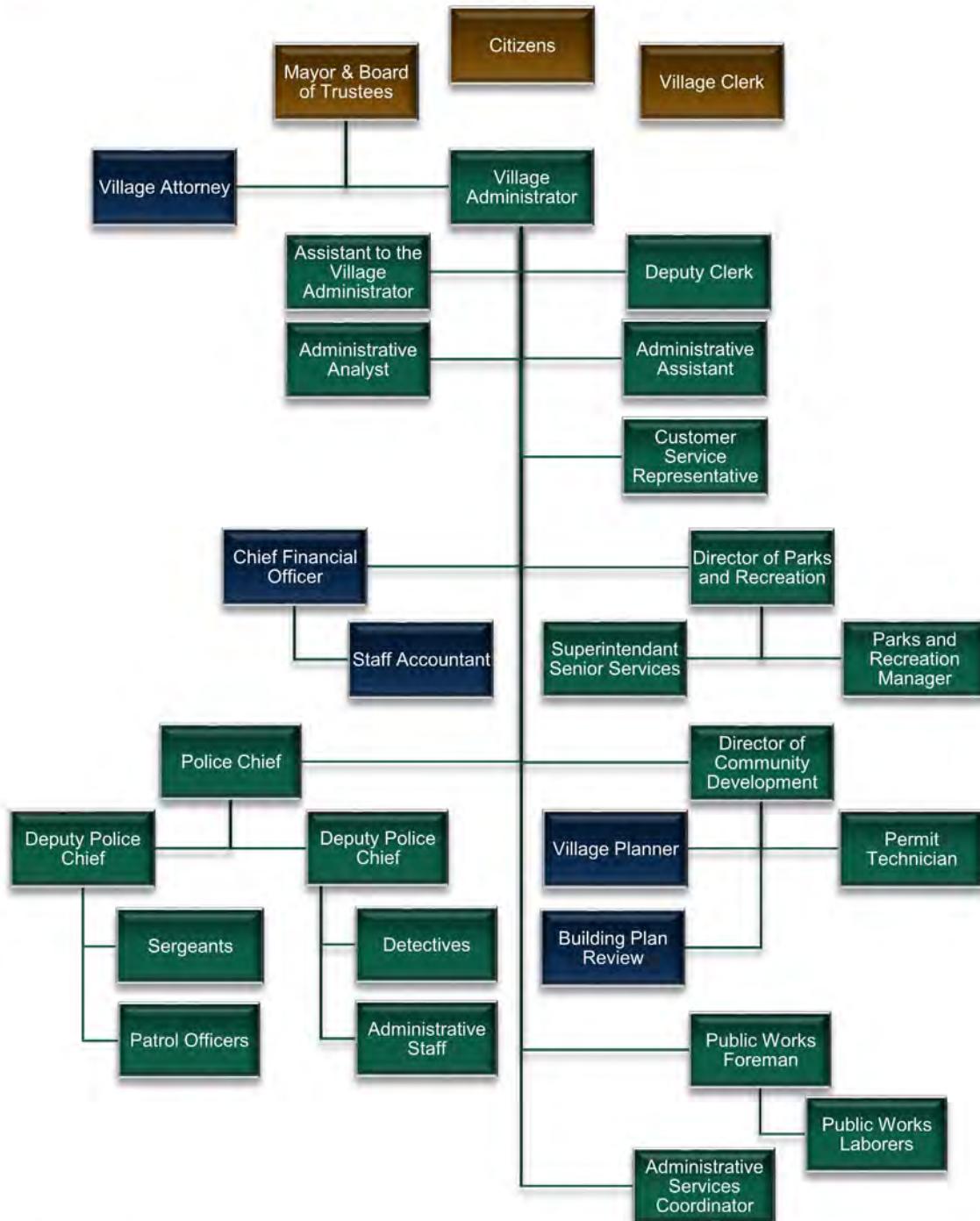
Lauren Kaspar, Chief of Police

Lora Flori, Chief Financial Officer





Village of
WILLOWBROOK
ORGANIZATIONAL CHART



LEGEND:

Citizens / Elected Officials Village Staff Consultant Staff



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Willowbrook
Illinois**

For the Fiscal Year Beginning

May 01, 2022

Christopher P. Morill

Executive Director

HISTORY OF THE VILLAGE OF WILLOWBROOK

In 1959, the Ridgemoor Homeowners Association (Association) tried to incorporate as a village to become leaders for the development of farmland that surrounded their homes. A new law, however, became effective January 1, 1960 requiring an area to have a minimum population of 400 to incorporate. The new law forced the group of 167 people to hasten their request to become a village. While the case to incorporate was before the court, the Association's attorney contacted the president, Anton Borse, frantically requesting a name for the new village. Borse, looking out his window, noticed the willow trees lining the creek at the back of his property, and promptly named the new village. On January 18, 1960, Willowbrook became one of Illinois' smallest villages.

Willowbrook is known for, among other areas, its exceptional services, low taxes, and convenience to the metro Chicago region. Located at the nexus of Route 83 and I-55, it is a five mile drive on Route 83 north to the regional business center of Oak Brook and the I-88 corridor; a fifteen mile drive east on I-55 to Midway International Airport; and a few minutes from Argonne National Laboratory. Willowbrook's prime location and accessibility to various regional destinations makes it an attractive location for residents, offices, commercial, and industrial businesses.

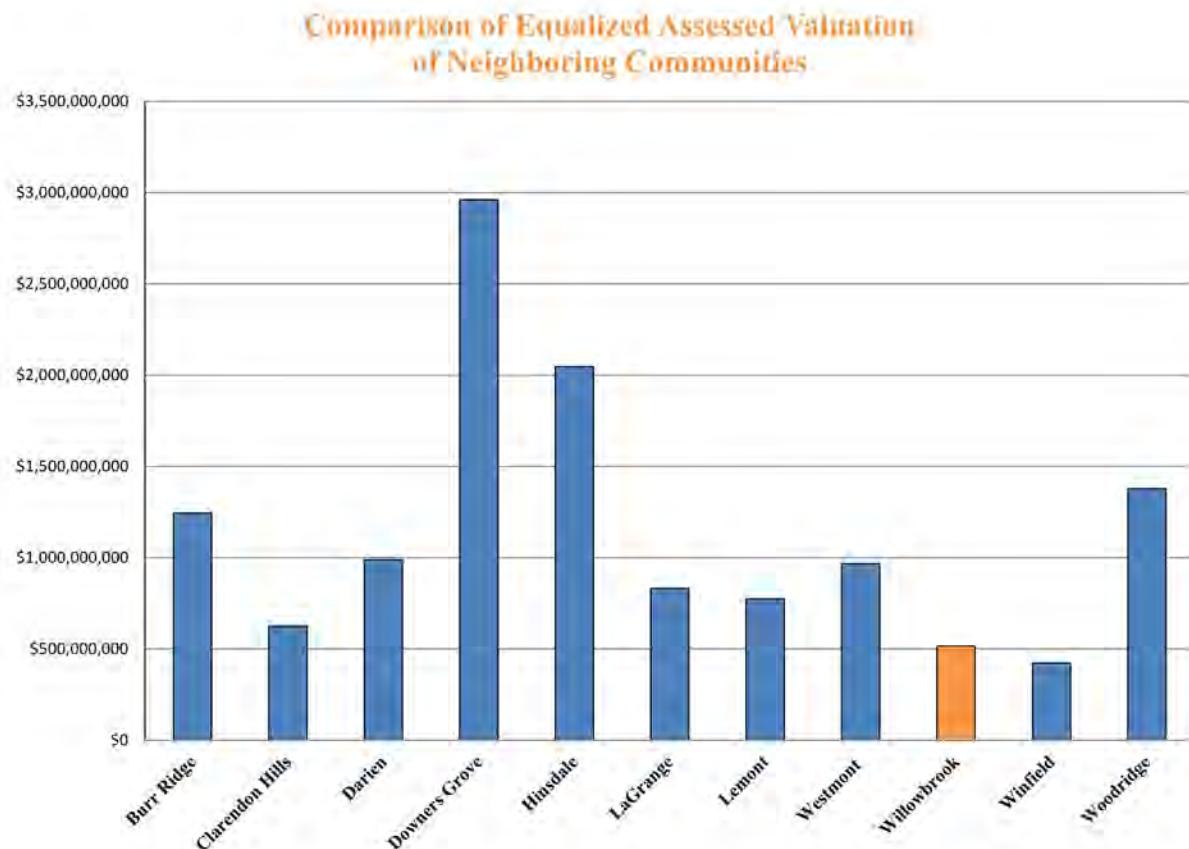


Willowbrook is home to 9,236 residents and is smaller in population and size than its neighboring communities, as noted in the *“Comparison of Neighboring Communities”* chart below. Despite its small population and size, Willowbrook maintains a strong commercial and industrial base. Its thriving retail centers include The Willowbrook Town Center, Hinsdale Lake Commons, and The Willows. In addition to these retail centers, other retailers include Willowbrook Ford, Pete's Fresh Market, Whole Foods, and Target. The community is also home to a large industrial park with businesses that include Exclusive Windows, Tru Fragrance, and Trane Corporation.

VILLAGE OF WILLOWBROOK, ILLINOIS
COMPARISON OF NEIGHBORING COMMUNITIES

| Community | Population | Equalized Assessed Valuation | Square Miles | Total Employees | Employees Per 1,000 Residents |
|--------------------|--------------|------------------------------|--------------|-----------------|-------------------------------|
| Burr Ridge | 11,192 | \$ 1,244,768,468 | 7 | 63 | 6 |
| Clarendon Hills | 8,702 | 626,662,133 | 2 | 81 | 9 |
| Darien | 22,011 | 987,925,141 | 10 | 85 | 4 |
| Downers Grove | 49,354 | 2,961,321,416 | 15 | 345 | 7 |
| Hinsdale | 17,395 | 2,047,983,128 | 5 | 201 | 12 |
| LaGrange | 16,307 | 831,922,256 | 3 | 104 | 6 |
| Lemont | 17,629 | 773,978,417 | 8 | 92 | 5 |
| Westmont | 24,429 | 967,118,415 | 7 | 219 | 9 |
| Willowbrook | 9,236 | \$515,268,286 | 2 | 43 | 5 |
| Winfield | 9,835 | 421,883,025 | 3 | 35 | 4 |
| Woodridge | 34,158 | 1,377,858,470 | 10 | 111 | 3 |
| Median | 17,395 | \$ 967,118,415 | 7.0 | 92 | 5.6 |
| Average | 20,023 | \$ 1,159,699,014 | 6.4 | 125 | 6.3 |

(Source of data: Illinois Comptroller's website - Local government warehouse information)

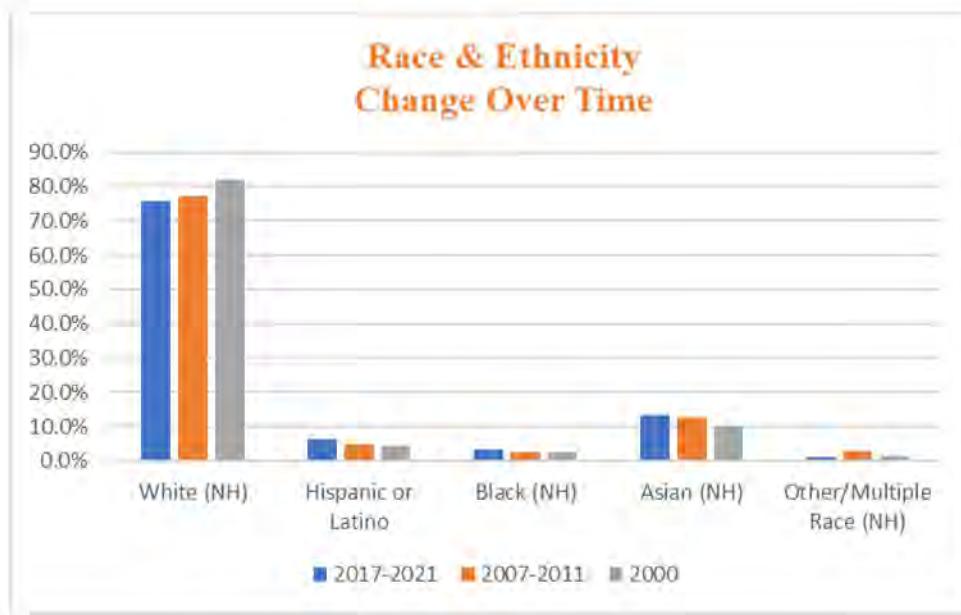


Residents of the Village of Willowbrook, Illinois

A. Race and Ethnicity

The Village of Willowbrook, Illinois' population is marginally diverse in terms of race and ethnicity. The chart below presents the changes from 2000 to 2021 in the Village's population, as it relates to race and ethnicity. As of 2021, the Village's total population was approximately 75.6% White (Non-Hispanic), representing a 6% decrease since 2000, while the Asian population has slowly increased by 3.4%, currently making up 13.4% of the Village's total population.

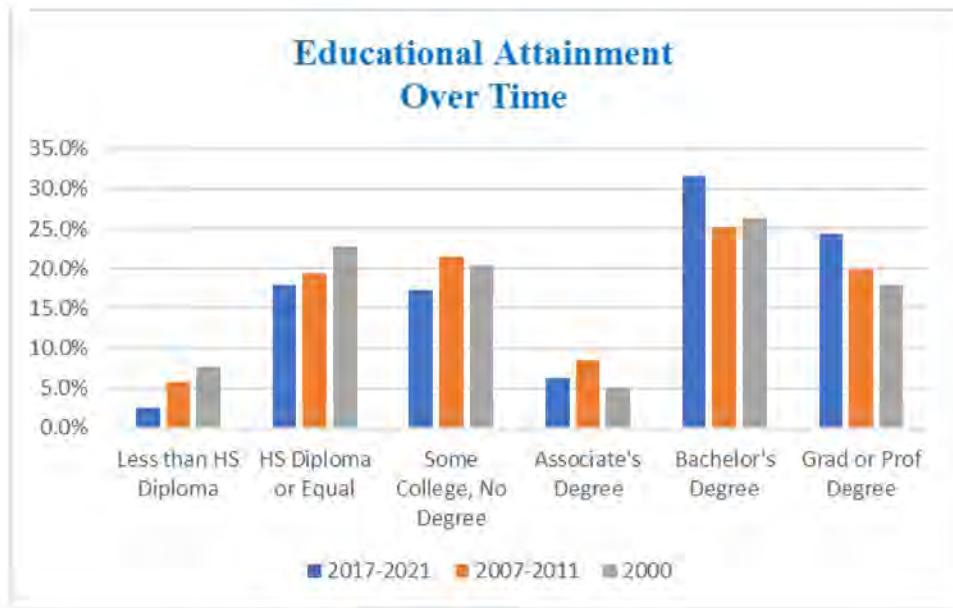
This population mix is relatively consistent with DuPage County, Illinois, (County) by which White (Non-Hispanic) accounted for 78.2% of the County's total population in 2021, while the Asian community represented 13.5%.



(Source of data: Chicago Metropolitan Agency for Planning – July 2023)

B. Educational Attainment

The residents of the Village of Willowbrook are currently more highly educated. The chart below presents the changes from 2000 to 2021 in the educational attainment of the Village's residents. In 2021, approximately 56.0% of the residents had a bachelor's degree or higher, compared to 44.1% in 2000, and compared to 50.7% for all DuPage County, Illinois.



(Source of data: Chicago Metropolitan Agency for Planning – July 2023)

Lifestyle of the Village of Willowbrook

In 2011, the Village received the *2011 Governor's Hometown Award for History and Historic Preservation* in recognition of the Village's year-long 50th Anniversary celebration. The award is presented to the thousands of Illinois volunteers for their hard work and dedication to improving their communities.

Willowbrook's high quality of life is further enhanced by the treasures of the nearby Waterfall Glen Forest Preserve; excellent public schools within the Hinsdale Township High School District 86 and its elementary school feeder districts; Indian Prairie Public Library; and established urban design in which every Willowbrook home is not only part of a neighborhood, it is part of the community. The Village continues to change and grow with each new development.

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 identified significant key themes and issues, which included the following:

- Maintaining, preserving, and enhancing the high quality of life that 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 elevated expectations are the norm, not the exception.
- Maintaining a "small-town" feel while facing the realities of traffic management, infrastructure, 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 monthly Committee Meetings or Village Board Meetings. 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 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 property tax to fund Village services. The residents passed a voter referendum in April 2019 to become a home-rule community; 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.
- In the fall of 2021, Village staff offered a restructuring of nearly all Village departments. This type of approach has resulted in expenditure reducing measures by reducing/combining staffing levels, outsourcing, and deferring major capital spending.
- 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 collaborated extensively with a consultant to develop a comprehensive park and recreation master plan, 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 because of this document.
- 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, which are the Certificate of Achievement for Excellence in Financial Reporting Program; Distinguished Budget Presentation Award Program; and Popular Annual Financial Reporting Award Program .
- The Village began contacting neighboring municipalities and public agencies in FY2022-23 to gauge interest in shared services. After positive discussion, the Village believes several shared service contracts will be entered into beginning FY2023-24.

- 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.

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

- 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; agenda packets; bill listings; the municipal code; and online bill payment. The website underwent a total redesign between 2019-2020.
- In FY 2017-18, the Village replaced its PEG channel equipment to resume providing a public access channel to the Village.
- 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 2021-22, the Village implemented the deployment of body cameras in the police department.
- In FY 2021-22, the Village upgraded its IT infrastructure, for the first time in 15 years, which included a new IT firm independently evaluating the Village's existing network.

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 2020-21, Village staff conducted a survey for all residents and businesses which provided feedback on existing services.
- In FY2022-23, Village staff increased efficiencies by adopting a new Employee Handbook and conducting an evaluation of existing procedures and process streamlining.
- In FY2022-23, Village staff implemented the Village's first Geographic Information System (GIS) based software. The software increased the quality of customer service and streamlined the mapping process for staff.
- In FY 2022-23, Staff, the Village Board, and the Plan Commission completed an update to the zoning code for the first time in the Village's history.
- In FY 2022-23, Staff implemented new communications practices to better engage our residents and the entirety of the Willowbrook community. The first edition of the Village's new newsletter, the Village View was delivered to all residents in November 2022, and Village View Water Bill Briefs were included with residential and commercial water bills in February, March, and April 2023.
- In FY 2023-24, Staff, the Village Board, and the Plan Commission will complete an update to the Village's Comprehensive Plan. This will be the first update made to our Comprehensive Plan in 30 years.
- In FY 2022-23, Village staff completed the Unified Development Ordinance (UDO), updated zoning code work with consultants and the Board of Trustees. The UDO was adopted by the Village Board on January 23, 2023 and it will replace the Village's current zoning and subdivision ordinance. The code update will provide clarity, improve overall functionality, and achieve greater sensitivity to the fabric and character of the Village of Willowbrook. Village staff are now enforcing the UDO.

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 whether the existing future cash flow is adequate to fund major capital projects over the next decade. The water rate study was completed in FY 22-23.

- 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 approved a General Obligation Bond that will primarily fund this project.

FINANCIAL AND BUDGETARY POLICIES



Village of
WILLOWBROOK

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Village of Willowbrook, Illinois (Village) prepares its financial statements in conformity with accounting principles generally accepted in the United States of America, as applied to government units. The Village's significant accounting policies are described below.

- a. **Reporting Entity** - The Village (the primary government) is a municipal corporation that is governed by the Village Board – the Mayor and six Trustees. The Police Pension Fund is a fiduciary component unit of the Village and is reported as a Pension Trust Fund. The Police Pension Fund functions for the benefit of the Village's sworn police officers and is governed by a five-member Pension Board.
- b. **Fund Accounting** - The accounts of the Village are organized and operate based on funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to assist management in demonstrating compliance with finance-related legal and contractual provisions.

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

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

Proprietary Funds are used to account for fiduciary activities like those accounted for in the private sector where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities from such activities can be provided either to outside parties (Enterprise Funds) or to other departments or agencies primarily within the Village (Internal Service Funds). The Village has no Internal Service Funds.

Fiduciary Funds are used to account for fiduciary activities , such as, for assets that are held on behalf of outside parties, including other governments. The Village uses a pension trust fund, which is generally used to account for assets that the Village holds in a fiduciary capacity. The Village uses custodial funds to account for funds received and restricted for debt service on the special service area (no commitment) debt.

- c. **Government-Wide and Fund Financial Statements** – The government-wide financial statements report information on all the Village's nonfiduciary activities.

Governmental activities, which are usually supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely on fees and charges for support.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The Village reports the General Fund and the Route 83/Plainfield Road Business District Tax Fund as major governmental funds.

- The General Fund is the Village's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.
- The Route 83/Plainfield Road Business District Fund, a Special Revenue Fund, accounts for a retailers' occupation tax and a service occupation tax restricted to be used for the planning, execution, and implementation of the business district plan.

The Village reports the Water Fund, which accounts for the activities of the water utility, as a major Proprietary Fund.

The Village reports the following Fiduciary Funds:

- A pension trust fund used to account for the Police Pension Fund.
- A custodial fund, Special Service Area #1 Fund, used to account for special service area collection of taxes from benefited property owners for payment to the bondholders where the Village acts as agent.

d. Measurement Focus, Basis of Accounting and Financial Statement Presentation – The government-wide, Proprietary Fund, and Fiduciary Fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred. Property taxes are recognized as revenues in the tax levy year. Grants and similar items are recognized as revenue when all eligibility requirements have been met. Operating revenues/expenses include all revenues/expenses directly related to providing water services. Incidental revenues/expenses are reported as non-operating.

Governmental fund financial statements are reported using the current financial resources management focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Revenues are available when they are collectible within the current period or soon thereafter to pay liabilities of the current period. The Village considers revenues to be

available as they are collected within 60 days of the end of the current fiscal period except for sales tax and telecommunication taxes, which are 90 days. Expenditures are generally recorded when a fund liability is incurred; however, debt service expenditures are recorded only when payment is due.

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

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

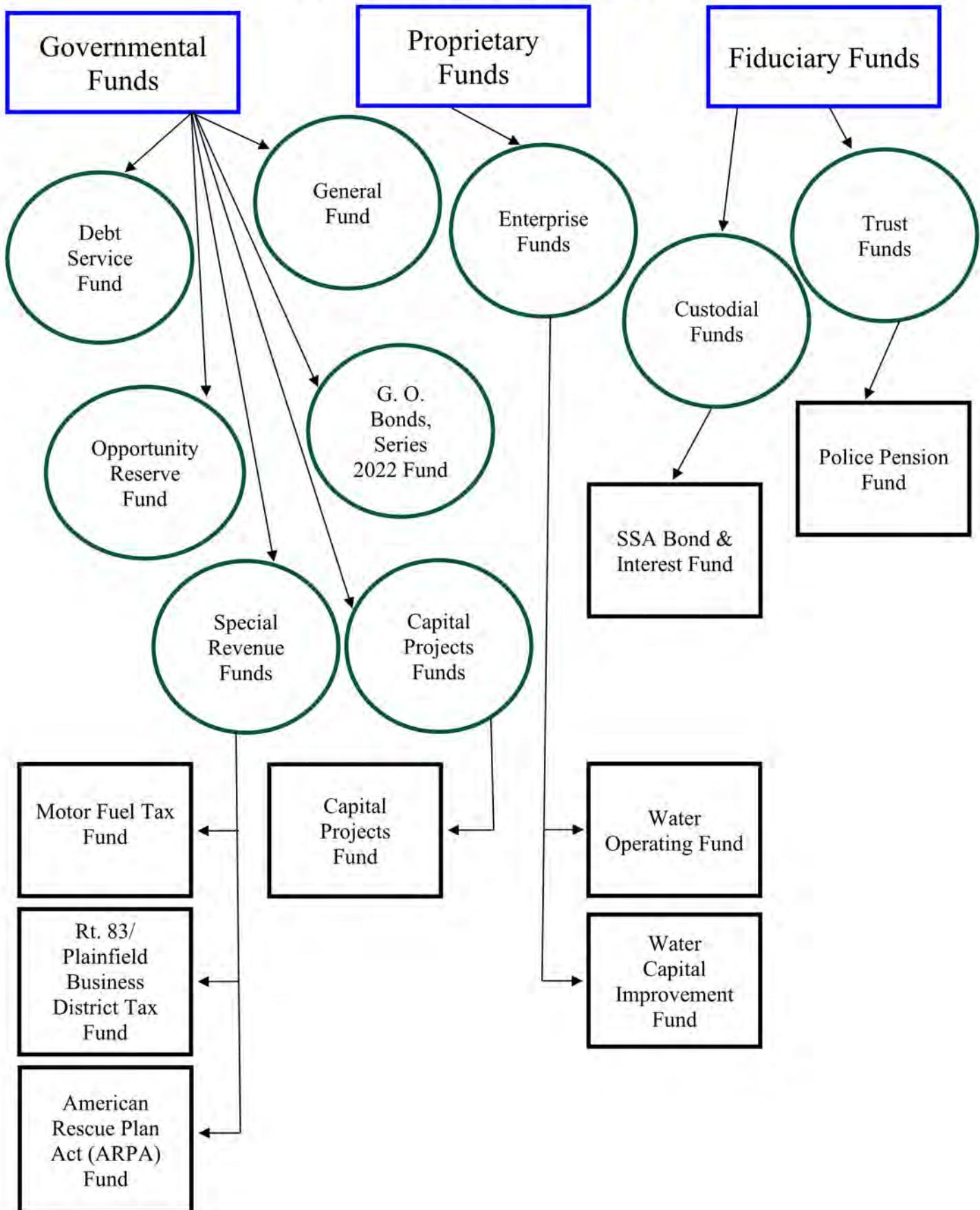
VILLAGE OF WILLOWBROOK
VILLAGE FUNDS AND VILLAGE DEPARTMENTS
MATRIX ⁽¹⁾

| VILLAGE DEPARTMENTS | VILLAGE FUNDS | | | | | | | | | | |
|---------------------------------|---------------|----------|----------------------------|-----------------------|-------------------|----------------------|--------------------------------|---------------------|------------|-------------------------------|--------------------------|
| | General Fund | MFT Fund | Business District Tax Fund | Capital Projects Fund | Debt Service Fund | Water Operating Fund | Water Capital Improvement Fund | Police Pension Fund | SSA#1 Fund | GO Bonds, Series 2022A&B Fund | Opportunity Reserve Fund |
| Village Board & Clerk | | | | | | | | | | | |
| Board of Police Commissioners | | | | | | | | | | | |
| Administration | | | | | | | | | | | |
| Community Development | | | | | | | | | | | |
| Parks & Recreation | | | | | | | | | | | |
| Finance | | | | | | | | | | | |
| Police | | | | | | | | | | | |
| Public Works ⁽²⁾ | | | | | | | | | | | |
| Water Department ⁽²⁾ | | | | | | | | | | | |

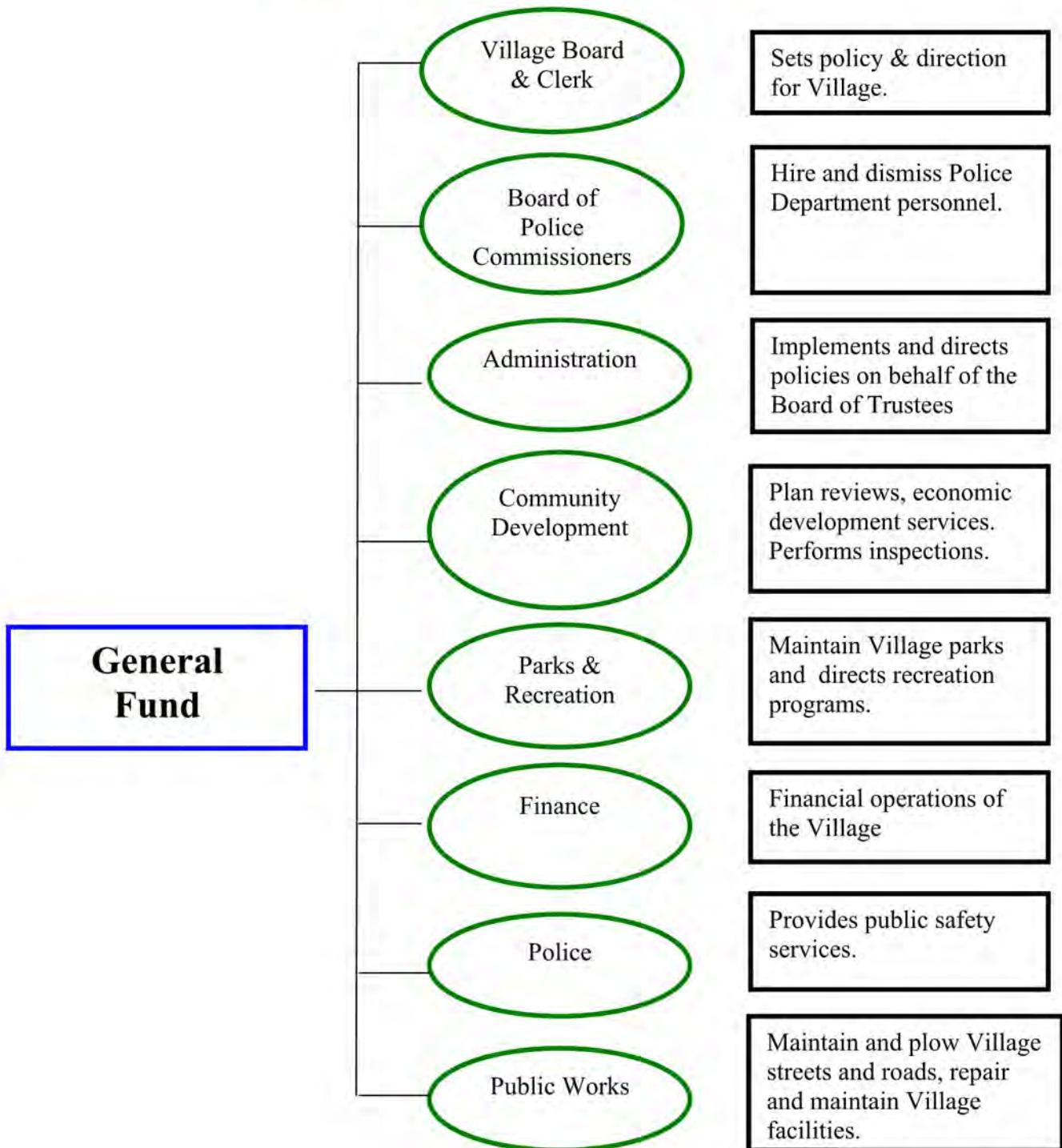
⁽¹⁾ Demonstrates the connection between the Village's functional departments and its fund structure.

⁽²⁾ Some employees work in both the Public Works Department and the Water Department.

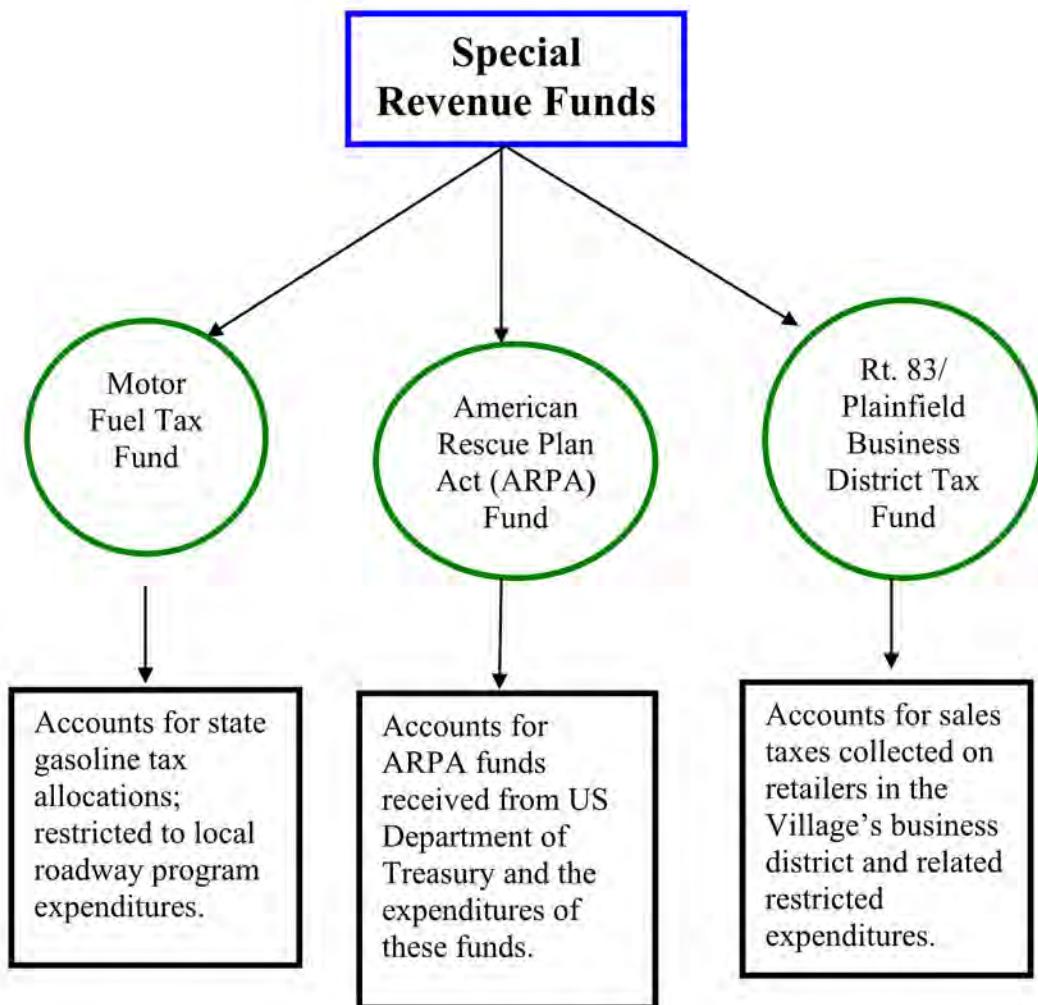
Fund Structure – All Funds



General Fund Departments



Special Revenue Funds



Other Funds

Capital Projects Fund

Accounts for resources used for the acquisition of equipment or construction of facilities.

Debt Service Fund

Accounts for resources used for payment of principal and interest on bonds issued for capital improvements.

Police Pension Fund

Accounts for pension costs for the Village's Police Department

Water Capital Improvements Fund

Accounts for resources used for the acquisition or construction of major capital facilities for the water distribution system.

Water Operating Fund

Revenues and expenses related to supplying water to residential and commercial customers.

SSA #1 Bond Fund

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

G.O. Bonds, Series 2022 Fund

Accounts for financing costs of capital projects within the community and economic initiatives of the Village. Also accounts for financial resources used for debt service payments.

Opportunity Reserve Fund

Accounts for any surplus funds transferred from General Fund and expenditures of these funds.

BUDGETARY POLICIES AND SCHEDULE

I. Significant Budgetary Policies

The operating budget is primarily prepared using the cash basis of accounting. The cash basis of accounting is not consistent with generally accepted accounting principles (GAAP). The following are the significant differences between the cash basis and accrual basis of accounting:

- a. Following generally accepted accounting principles, the Village records changes in market value for certain investments on its financial statements. Changes in market values are not included in the Village's operating budget.
- b. Principal payments on long-term debt for Enterprise Funds are included in the operating budget, while principal paid is a reduction of debt payable on the Enterprise Fund's financial statements.
- c. Capital outlay expense for Enterprise Funds is included in the operating budget, while acquired/constructed assets such as land, buildings, equipment are included in capital assets on the Enterprise Fund's balance sheet.
- d. Depreciation expense is reported on the Enterprise Funds' financial statements but is not budgeted.
- e. Budget appropriations lapse at year-end, while the Village does not use encumbrance accounting, therefore expenditures that are not substantially incurred by the end of a fiscal year must be reappropriated in the next fiscal year's budget. The Village has an April 30 fiscal year end.
- f. Beginning FY2023-24, the General Fund's reserve balance is projected to be between 146 and 183 days, or 40 - 50%, of operating expenditures. The Village Board approved a change to the Village's "*Fund Balance Policy*" for the General Fund increasing the number of days of operating expenditures in the General Fund's reserves from 120 day, or 33%, to between 146 – 183 days, or 40 – 50%. As noted 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 is continually updated during the budget process and reported to the Board. Typically, noncritical General Fund expenditures will be deferred if, by including them, the reserve days falls below 146. While noncritical expenditures are consistent with the Village's long-term goals, management considers these expenditures to be '*discretionary*' and are presented to the Board to discuss and decide if the expenditure will be added to the budget.

- g. The Special Revenue Funds' reserve balances are projected to be consistent with future expected expenditures. The Motor Fuel Tax Fund's fund balance is considered in planning for the next fiscal year's annual road program. The Route 83/Plainfield Road Business District Tax Fund does not have a targeted minimum reserve balance; however, its fund balance is restricted and must be used to further develop the Business District. Additionally, all expenditures must concur with the underlying economic development incentive agreements.

The American Rescue Plan Act (ARPA) Fund does not have a targeted minimum reserve balance; however, its fund balance is restricted and must be used in accordance with the American Rescue Plan Act of March 2021, which was enacted for the purpose of aiding in public health and economic recovery due to the COVID-19 pandemic. The Village must obligate the ARPA funds before April 2024, but has until April 2026 to spend the funds.

- h. Village expenditures may not legally exceed the Fund's total appropriation previously approved by the Board. If a line item is overbudget, amounts are not transferred between line items. The Village's Board of Trustees may approve requests for added appropriations during the fiscal year.

II. Budget Preparation Policies

a. Prepare an annual budget that aligns with the Village's ability to pay

Village management prepares a balanced budget for the General Fund. A balanced budget is defined as "fiscal year revenues are equal to, or greater than, total expenditures". Fund balance reserves, however, may be used for unplanned, unforeseen events. A plan to rebuild reserves will be developed and implemented the following fiscal year. While the fiscal year 2023-24 budget for the General Fund projects a surplus, unplanned transfers to support other Village Funds are not considered.

b. Encourage Intergovernmental Cooperation

In cooperation with other governmental agencies, including Burr Ridge Park District; DuPage Water Commission; Intergovernmental Risk Management Agency; and Intergovernmental Personnel Benefit Cooperative, the Village has significantly improved its community services and controlled its costs. Village management continues to explore other intergovernmental programs.

c. Prepare a meaningful annual budget

Village management prepares an annual budget that is meaningful to the Village Board, Village staff, and all interested citizens. The Village has received the Government Finance Officers Association Distinguished Budget Presentation Award since FY2002-03.

III. Budget Procedures

The Village Board and Village staff follow the procedures noted below in preparing the annual budget.

Current and Long-Range Plans

- a. Village management considers several factors, such as salary increases (as specified in union contracts and pay plans); health insurance and other employee benefits; water purchase costs; debt service payments; condition of the infrastructure; and other capital needs that may affect future budgets.
- b. Village management summarizes the Village's capital asset needs for the next five fiscal years in the Village's Capital Improvement Program (CIP). The CIP is updated annually and approved by the Village Board as part of the budget process. (*See the Capital Improvement Program at page 171-174*).
- c. Village management considers both the age and condition of the Village's existing capital assets, as well as the need for new capital assets when planning the five-year capital asset forecast.
- d. The operating budget presents actual revenues and expenses for the past fiscal year; estimated current year revenues and expenses; and proposed revenue and expenses for the upcoming fiscal year. Long-range capital expenditure forecasts are also included in the annual budget. Fund balance projections of the General Fund for the next five years are also part of the budget process.
- e. Revenue and expense summaries by fund include actual amounts for the past fiscal year, current budget, estimates for the current fiscal year, and proposed amounts for the upcoming fiscal year. Projections of revenues and expenses for the next five years are also included in the budget.

IV. Budget Amendment Process

- a. As the Village' annual operating budget is viewed as a management tool and not as the Village's legal spending authority, budget amendments have not historically been part of its budget process. While the appropriation may be amended, although infrequent, the amendment would require an ordinance and Village Board approval.
- b. The last budget amendment, which related to the newly created Route 83/Plainfield Road Business District Tax Fund, was done in FY2016-17.

ANNUAL BUDGET SCHEDULE

A. Goal Setting Workshop – Early Fall

The Village Administrator meets with the Board to discuss the “*Community Needs Survey*” (survey) results. Village staff collects and summarizes the surveys in early fall. The workshop usually occurs when a survey is conducted.

B. Senior Staff Workshop – November

- a. The Village Administrator meets with senior staff to review current initiatives and propose new initiatives for the upcoming fiscal year.
- b. Senior staff develop a strategic plan and define guidelines for the department heads in preparing their budget requests for the upcoming fiscal year.

C. Annual Budget Preparation

- a. In December / January, the Village Department Heads prepare their budget. The Chief Financial Officer assembles a draft budget document that includes all department budget requests.
- b. Department Heads present their budget requests to the Village Administrator and the Chief Financial Officer. The Village Administrator directs where to make necessary budget reductions. The department budgets are revised based on these directions prior to Committee review and the Village Board workshop.

D. Village Board Review

- a. The Chief Financial Officer presents an overview of the draft budget and the Village priorities to the Village Board. Each Department Head also presents their budget requests.
- b. Senior staff present revenue assumptions and inform the Committees of any statutorily mandated amounts, such as pension contributions, and remind them of any fixed costs, such as debt service payments that need to be included.
- c. The Chief Financial Officer revises the draft budget, as directed, and prepares a presentation for the budget workshop.

E. Village Board Workshops – January 5, 2023 / February 15, 2023 / March 16, 2023

- a. The Village Administrator and Senior Staff review the changes made to the draft budget and present the impact on the Village’s financial position of any discretionary expenses. The Village Board recommends which, if any, discretionary expenses may be added to the final budget. A subsequent workshop may be held to review any changes made before final adoption of the budget in April.

- b. The Village makes the draft budget available for public inspection for at least 10 days prior to passage of the budget. A public hearing notice is published announcing the date and time of the hearing so that any resident comments made be heard. The public hearing for the appropriation ordinance is held by statutory requirements.

F. Final Budget Adoption – April 24, 2023

- a. The Chief Financial Officer prepares the final budget and presents it to the Village Board for final approval no later than April 30.
- b. By Illinois Compiled Statutes, The Chief Financial Officer compiles information on staff salaries and benefits for all employees who are enrolled in the Illinois Municipal Retirement Fund earning total compensation of more than \$150,000. The information is made available for public inspection one week before the budget is adopted. The CFO also compiles this information for all other employees and makes it available no later than one week after the budget is adopted.
- c. The Police Pension Board approves the Police Pension Fund's operating budget at their quarterly April meeting.
- d. The appropriation ordinance must be passed within the first quarter after the beginning (May 1) of the Village's fiscal year. Village management may increase certain expenses by 20% to determine the final appropriation, which includes the Police Pension Fund. This is the legal level of spending authority. The appropriation ordinance is adopted no later than July 1.

FINANCIAL POLICIES FOR FUND BALANCES

A. General Fund

The fund balance target for the General Fund is between 40 – 50%, or 146 - 183 days, of estimated operating expenditures. The reserve was created to minimize the impact of any unexpected decline of revenues; maintain adequate cash flow; minimize the impact of any unexpected increase of expenditures; and supplement the annual budget during economic adversity. If the fund balance reserves fall below the minimum target, Village management will develop both a short-term and long-term plan for bringing the reserves back up to between 40 – 50% of the General Fund's estimated operating expenditures. It should be noted that one time revenues are not used to fund current operations.

Excess funds in the General Fund may be transferred to other Village Funds to fund future capital projects; deficits due to temporary unstable revenue streams or unexpected expenditures; and/or debt service payments in lieu of levying property taxes.

The number of days operating expenses in the General Fund's reserve balance is projected to be 213 days at April 30, 2024.

B. Water Fund

The Water Fund is an Enterprise Fund and, therefore, is considered to be self-sufficient. Rates charged to customers are not less than total operating costs, which include cost of water programs, depreciation expense, and amounts needed to build reserves for future capital needs. Village management annually reviews water rates charged to Village residents and businesses.

The target for the Water Fund's total cash and investment balance is 25-35% of the prior fiscal year's total expenditures, or a minimum reserve balance of 90 days. If the fund balance reserves fall below the minimum target, Village management will adjust the rates charged to customers such that the reserve balance returns to 25-35% of the prior fiscal year's total expenditures, or a minimum reserve balance of 90 days reserve within two to three years. Excess funds in the Water Funds may remain in the reserve balance such that any necessary future rate increases may be lower than in the past, or be used to fund future capital projects for the water distribution system.

The number of days operating expenses in the Water Fund is projected to be 217 days April 30, 2024.

C. Motor Fuel Tax Fund

The Motor Fuel Tax Fund's reserve balance is not to be more than the motor fuel tax revenues received from the State of Illinois. Per Illinois State Statute, these funds are required to be used for street improvements and repair.

D. Capital Projects Fund

The Capital Projects Fund accounts for capital projects and/or capital assets acquired that are included in the Village's Capital Improvement Program.

E. Debt Service Fund

The Debt Service Fund accounts for resources received for debt service payments on the Village's General Obligation (Alternate Revenue Source) Bonds – Series 2015. As the Village does not levy property taxes, other Village funds may be used to make the annual debt service payments. The General Fund transfers these funds into the Debt Service Fund.

F. Water Capital Improvement Fund

The Water Capital Improvement Fund was used to account for expenditures incurred for capital improvements (e.g. water main replacements; water tower painting; etc.) to the water distribution system. Beginning FY2022-23, Village management is budgeting for all capital projects and/or capital asset acquisitions in the Capital Fund, and the Village will fund all capital improvements for the water distribution system.

G. Route 83/Plainfield Road Business District Tax Fund

The Route 83/Plainfield Road Business District (Business District) Tax Fund was established to account for the 1.0% additional sales tax imposed by those retailers located within the Business District boundaries. Per Illinois State statute, all the Business District sales tax collected is restricted for improvements and/or other expenses incurred for the benefit of the properties within the Business District, which may exist for up to 23 years.

H. General Obligation Bonds, Series 2022A & 2022B Fund

In June 2022, the Village issued General Obligation Bonds, Series 2022A & 2022B for the purpose of financing costs for certain capital projects within the community and economic initiatives of the Village. Available funds are transferred from the General Fund to the General Obligation Bonds, Series 2022A & 2022B Fund for the semi-annual debt service payments.

I. American Rescue Plan Act (ARPA) Fund

In response to the COVID-19 pandemic, Congress passed the American Rescue Plan Act (ARPA) in March 2021 to provide immediate and direct relief to families and businesses impacted by the crisis. The Village created the ARPA Fund to account for the ARPA funds received from the U.S. Department of the Treasury, and to account for the expenditures of these funds. The Village has received and obligated all allocated ARPA funds. While the funds must be spent by April 30, 2026, the Village has plans to spend all the funds by April 30, 2024.

J. Opportunity Reserve Fund

In January 2023, the Board approved an additional reserve Fund, known as the Opportunity Reserve Fund. The Opportunity Reserve Fund receives any surplus from the General Fund that is approved by the Board. This reserve will add future flexibility, as the funds will be available for potential capital projects, economic development, debt payments, and/or unforeseen events or needs. All expenditures from the Opportunity Reserve Fund must be appropriated and approved by the Board of Trustees.

All the fund balances, as noted above, comply with the respective financial policies at April 30, 2024, as projected in the FY2023-24 annual budget.

DEBT SERVICE POLICY AND LONG-TERM DEBT

Village management considers various factors when making decisions about using debt to finance its capital needs. These factors include, but are not limited to, the Village's financial resources that are available to repay the debt and the long-term needs of the Village.

Guidelines for Issuing Debt

- Village management has prepared a Capital Improvement Plan (Plan) and updates the Plan annually. The Plan includes the estimated costs and priority of future capital projects/acquired capital assets.
- Village management prepares both a five-year and fifteen-year long-term financial plan to project the Village's future capital needs.
- Capital Projects, financed by issuing bonded debt, are financed for a period not to exceed the useful life of the capital asset.
- Private placement and public sale of debt are evaluated to decide the most cost-effective solution.
- Pay-as-you-go financing is an integral part of the Village's Capital Improvement Program.

Illinois State Statute governs both the legal debt limit and the authority to issue bonds. In April 2019, the Village became a home rule municipality, and, therefore, is not required to adhere to a statutory debt limit and is exempt from the property tax cap.

Outstanding Debt

The Village has the following outstanding long-term debt at April 30, 2023.

A. General Obligation Bonds (Alternate Revenue Source), Series 2015

In April 2015, the Village issued General Obligation (Alternate Revenue Source) Bonds, Series 2015 for \$4,930,000. The proceeds of the bonds are to be used for (1) renovation of the Village's police station; (2) repainting one of the Village's three water towers and (3) advance refund of a portion of the General Obligation (Alternate Revenue Source) Bonds, Series 2008. Approximately 84% and 16% of the debt service payments on the 20-year bonds are paid from General Fund income tax revenues and water sales revenues, respectively.

As noted in the bond documents, the Village's pledged revenue must be sufficient to cover 1.25 times the annual aggregate debt service payments on the bonds. The actual annual coverage is approximately four times the required amount. S&P Global has affirmed the Village of Willowbrook's AAA bond rating, which is the highest rating issued by the agency. The Village has held this rating since 2015, allowing for financing of infrastructure projects at the lowest possible cost and savings for the taxpayers.

The outstanding principal balance of the General Obligation Bonds (Alternate Revenue Source), Series 2015 is \$3,345,000 at April 30, 2023.

B. General Obligation (Non-Taxable) Bonds, Series 2022A & General Obligation (Taxable) Bonds, Series 2022B

In June, 2022, the Village issued General Obligation (Non-Taxable) Bonds, Series 2022A and General Obligation (Taxable) Bonds, Series 2022B for \$8,920,000 and \$1,020,000, respectively. The proceeds of the bonds are to be used to finance certain capital projects within the Village and various economic development initiatives. The G.O. Bonds (Taxable), Series 2022B are three-year bonds bearing interest at an interest rate of 2.7%. The G.O. Bonds (Non-Taxable), Series 2022A are 20-year bonds bearing an interest rate of 3.88%.

Based on the expected construction period for the project and expectations for the expenditure of the sale proceeds, the Village reasonably expects that at least 85% of the sale proceeds will be spent on costs of the project within the three-year period from June 2022 through June 2025.

The bonds are general obligations of the Village payable from the Village's tax revenues.

The total outstanding principal balance of the General Obligation Bonds, Series 2022A & 2022B is \$9,435,000 at April 30, 2023.

C. Illinois Environmental Protection Agency (IEPA) Loan

In May 2016, the Illinois Environmental Protection Agency awarded the Village a low interest rate loan. The proceeds of the loan were used for repainting the Village's 3,000,000-gallon standpipe. The Village has drawn down \$887,089, including construction interest, from the approved loan. The loan repayments will occur over twenty years and bear interest at rate of 1.86%. The Village uses water sales revenue to repay the loan. The outstanding principal amount on the loan at April 30, 2023 is \$647,384.

D. No Commitment Debt

The Village created Special Service Area #1 to support infrastructure improvements at the Willowbrook Town Center, which is in the Village's (expired) Tax Increment Financing (TIF) District. The \$3,540,000 Special Service Area Bonds, dated December 20, 2007, are paid solely from special service area taxes that are levied on properties that benefit from the TIF District. The amount of outstanding principal at April 30, 2023 is \$1,530,000.

E. Developer Incentive Notes

As part of the Business District (District) Development Plan, the Village agreed to rebate a portion of the 1.0% business district sales tax to developers who made significant improvements within the District. The Village and the District approved two rebate agreements that are subject to meeting certain requirements. The Village will pay down the

notes as long as the 1% sales tax continues to be collected, up to a maximum of \$2.0 million and \$5.0 million, or 20 years, whichever occurs first. The total of the outstanding notes at April 30, 2023 is approximately \$6.3 million.

Impact of Debt Obligations on Operations

As noted in Section A above, the Village makes its annual debt service payments on its General Obligation (Alternate Revenue Source) Bonds, Series 2015 from income tax revenues and/or Water Fund revenues (alternate revenue source). As noted in Section B above, the Village makes its annual debt service payments on its General Obligation Bonds, Series 2022A & B from tax revenues.

The DuPage County Clerk (Clerk) prepares an annual property tax levy extension unless a property tax abatement ordinance has been filed with the Clerk's office. As the Water Fund revenues have been sufficient to meet the debt service payments on the G.O. Bonds, Series 2015, the Village has abated the annual property tax levy since the bonds were issued. The Village has made the first annual debt service payments on its G.O. Bonds, Series 2022A & B from its tax revenues. At this time, the Village expects to file an annual property tax abatement ordinance through the final debt service payments on the 2015 bonds and the 2022 bonds, which will be in FY2035 and FY2042, respectively.

The total average annual debt service on the bond issues is \$1,056,000. The net effect of the debt service payments on operations is that approximately 13% of the Village's total tax revenues, and 23% of its income tax revenues are unavailable for other capital projects until the bonds mature. The net effect on the Water Fund is that approximately 1.7% of charges for service revenues is unavailable for other capital projects.

The Village makes its annual debt payments on the IEPA loan solely from Water Fund revenues. The final amount drawn down plus construction interest was \$887,089. Annual debt payment on the loan through FY2036-37 is \$54,448, which is 1.7% of total Water Fund revenues.

FUND BALANCE POLICY

Approved by the Village Board on April 23, 2012; updated in 2023.

1.01 Statement of Purpose

The purpose of this policy is to set up fund balance classifications that set up a hierarchy based on the extent to which the Village must see 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) Non-spendable 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

- a. *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 accounts for all activities of the general government not accounted for in some other fund.
- b. *Fund Balance* – the difference between assets and liabilities in a governmental fund.
- c. *Non-spendable Fund Balance* – the part 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).
- d. *Restricted Fund Balance* – the part 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.
- e. *Unrestricted Fund Balance* is made up of three components:
 - Committed Fund Balance – the part 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 part 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 keep 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 sets up the hierarchy of fund balance and supports the minimum amount of fund balance each governmental fund should keep. Credit rating agencies carefully check 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.

Each year a part of the spendable fund balance will be decided as follows:

- Committed – A part of the fund balance may be committed through formal action of the Board of Trustees through an ordinance.
- 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 set up 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 set up to account for sales taxes collected from retailers found 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.
3. American Rescue Plan Act (ARPA) – This Fund was created to account for the ARPA funds received from the U.S. Department of the Treasury in response to the COVID-19 pandemic and used by the Village. The funds must be spent in accordance with the American Rescue Plan Act passed by Congress in March 2021. Any fund balance is restricted as to its use.

C. **Debt Service Fund** – The Debt Service Fund was set up 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 set up 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.

E. **General Obligation Bonds, Series 2022A&B Fund** – This Fund was set up to account for bond proceeds and funds received that are restricted to expenditure for principal and interest on the General Obligation Bonds, Series 2022A&B and for certain capital projects and economic initiatives of the Village. The fund balance is constricted.

F. **Opportunity Reserve Fund** - This Fund was created to account for the transfer of surplus funds from the General Fund and the expenditure of these funds, as approved by the Village Board.

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 decided 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.

FINANCIAL SUMMARY



Village of
WILLOWBROOK

VILLAGE OF WILLOWBROOK
SUMMARY OF FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
APPROVED FY2023-24

| | General Fund | Business District Tax Fund | Route 83/ Plainfield Rd. | Opportunity Reserve Fund | Water Fund | Water Capital Improvement Fund | Motor Fuel Tax Fund |
|--------------------------------------|-------------------|----------------------------|-----------------------------|--------------------------|------------|--------------------------------|---------------------|
| REVENUES | | | | | | | |
| Taxes | \$ 5,752,589 | \$ 625,471 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | 6,788,135 | - | - | - | - | - | 334,229 |
| Licenses and Permits | 527,058 | - | - | - | - | - | - |
| Charges for Services | 449,304 | - | - | 3,566,638 | - | - | - |
| Fines | 967,459 | - | - | - | - | - | - |
| Investment Income | 118,653 | - | - | - | - | - | 250 |
| Miscellaneous | 193,000 | - | - | - | - | - | - |
| Total Revenues | 14,796,198 | 625,471 | - | 3,566,638 | - | - | 334,479 |
| EXPENDITURES | | | | | | | |
| General Government | 2,337,140 | - | - | - | - | - | - |
| Public Safety | 6,361,511 | - | - | - | - | - | - |
| Highways and Streets | 1,124,569 | - | - | - | - | - | 130,000 |
| Economic Development | - | 113,852 | - | - | - | - | - |
| Health and Welfare | 38,550 | - | - | - | - | - | - |
| Culture and Recreation | 799,045 | - | - | - | - | - | - |
| Water Service | - | - | - | 3,153,050 | - | - | - |
| Capital Outlay | - | - | - | 55,000 | - | - | - |
| Debt Service | - | 174,698 | - | 22,357 | - | - | - |
| Total Expenditures | 10,660,815 | 288,550 | - | 3,230,407 | - | - | 130,000 |
| Net Surplus (Deficit) | 4,135,383 | 336,921 | - | 336,231 | - | - | 204,479 |
| Other Financing Sources (Uses) | | | | | | | |
| Bond Proceeds | - | - | - | - | - | - | - |
| Premium on Bond Issue | - | - | - | - | - | - | - |
| Bond Issuance Costs | - | - | - | - | - | - | - |
| Transfer to Other Funds | (9,831,508) | - | - | (20,330) | - | - | - |
| Transfer from Other Funds | - | - | 6,189,687 | - | - | - | - |
| Sale of Capital Assets | - | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | (9,831,508) | - | 6,189,687 | (20,330) | - | - | - |
| Fund Balance, May 1 | 11,817,391 | 2,802,112 | - | 4,301,407 | 830,123 | 498,106 | |
| Fund Balance, April 30 | \$ 6,121,266 | \$ 3,139,033 | \$ 6,189,687 | \$ 4,617,308 | \$ 830,123 | \$ 702,585 | |
| Change in Fund Balance | \$ (5,696,125) | \$ 336,921 | \$ 6,189,687 | \$ 315,901 | \$ - | \$ 204,479 | |
| | (48.2%) | 12.0% | - | 7.3% | - | 41.1% | |

VILLAGE OF WILLOWBROOK
SUMMARY OF FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (CON'T)
APPROVED FY2023-24

| | American Rescue Plan Act (ARPA) Fund | Debt Service Fund | GO Bonds Series 2022 Fund | SSA Bond Interest Fund | Land Acquisition, Facility Expansion & Renovation Fund | Capital Projects Fund | All Funds Total |
|--------------------------------------|--|-------------------------|---------------------------------|------------------------------|--|-----------------------------|-----------------------|
| REVENUES | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ 321,000 | \$ - | \$ - | \$ 6,699,060 |
| Intergovernmental | 1,086,000 | - | - | - | - | - | 8,208,364 |
| Licenses and Permits | - | - | - | - | - | - | 527,058 |
| Charges for Services | - | - | - | - | - | - | 4,015,942 |
| Fines | - | - | - | - | - | - | 967,459 |
| Investment Income | - | - | - | 500 | - | - | 119,403 |
| Miscellaneous | - | - | - | - | - | - | 193,000 |
| Total Revenues | 1,086,000 | - | - | 321,500 | - | - | 20,730,286 |
| EXPENDITURES | | | | | | | |
| General Government | - | - | - | - | - | - | 2,337,140 |
| Public Safety | - | - | - | - | - | - | 6,361,511 |
| Highways and Streets | - | - | - | - | - | - | 1,254,569 |
| Economic Development | - | - | - | - | - | - | 113,852 |
| Health and Welfare | - | - | - | - | - | - | 38,550 |
| Culture and Recreation | - | - | - | - | - | - | 799,045 |
| Water Service | - | - | - | - | - | - | 3,153,050 |
| Capital Outlay | - | - | - | - | - | 6,245,100 | 6,300,100 |
| Debt Service | - | 343,050 | 710,001 | 320,100 | - | - | 1,570,206 |
| Total Expenditures | - | 343,050 | 710,001 | 320,100 | - | 6,245,100 | 21,928,023 |
| Net Surplus (Deficit) | 1,086,000 | (343,050) | (710,001) | 1,400 | - | (6,245,100) | (1,197,737) |
| Other Financing Sources (Uses) | | | | | | | |
| Bond Proceeds | - | - | - | - | - | - | - |
| Premium on Bond Issue | - | - | - | - | - | - | - |
| Bond Issuance Costs | - | - | - | - | - | - | - |
| Transfer to Other Funds | (1,086,000) | | (2,550,000) | - | - | - | (13,487,838) |
| Transfer from Other Funds | - | 343,050 | 710,001 | - | - | 6,245,100 | 13,487,838 |
| Sale of Capital Assets | - | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | (1,086,000) | 343,050 | (1,839,999) | - | - | 6,245,100 | - |
| Fund Balance, May 1 | 8,900 | 11 | 10,006,331 | 32,879 | - | 339 | 30,909,291 |
| Fund Balance, April 30 | \$ 8,900 | \$ 11 | \$ 7,456,331 | \$ 34,279 | \$ - | \$ 339 | \$ 29,711,554 |
| Change in Fund Balance | \$ - | \$ - | \$ (2,550,000) | \$ 1,400 | \$ - | \$ - | \$ (1,197,737) |
| | | | (25.5%) | 4.3% | - | - | (3.9%) |

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 21-22 | Projected 22-23 | Approved 23-24 | Actual 21-22 | Projected 22-23 | Approved 23-24 |
| REVENUES | | | | | | |
| Taxes | \$ 5,566,752 | \$ 5,849,967 | \$ 5,752,589 | \$ 630,963 | \$ 619,278 | \$ 625,471 |
| Intergovernmental | 6,551,730 | 7,353,520 | 6,788,135 | - | - | - |
| Licenses and Permits | 562,129 | 409,912 | 527,058 | - | - | - |
| Charges for Services | 145,783 | 398,737 | 449,304 | - | - | - |
| Fines | 1,091,482 | 1,071,311 | 967,459 | - | - | - |
| Investment Income | 7,798 | 219,930 | 118,653 | - | - | - |
| Miscellaneous | 465,254 | 254,409 | 193,000 | - | - | - |
| Total Revenues | 14,390,928 | 15,557,786 | 14,796,198 | 630,963 | 619,278 | 625,471 |
| EXPENDITURES | | | | | | |
| General Government | 2,493,329 | 2,106,973 | 2,337,140 | - | - | - |
| Public Safety | 6,211,413 | 5,773,837 | 6,361,511 | - | - | - |
| Highways and Streets | 1,962,358 | 1,365,876 | 1,124,569 | - | - | - |
| Economic Development | - | - | - | 4,785 | 129,151 | 113,852 |
| Health and Welfare | 44,163 | 38,550 | 38,550 | - | - | - |
| Culture and Recreation | 551,966 | 699,872 | 799,045 | - | - | - |
| Water Service | - | - | - | - | - | - |
| Capital Outlay | - | 453,192 | - | - | - | - |
| Debt Service | - | - | - | - | - | - |
| Principal retirement | - | - | - | 64,698 | 422,420 | 174,698 |
| Interest and fiscal charges | - | - | - | - | - | - |
| Total Expenditures | 11,263,229 | 10,438,300 | 10,660,815 | 69,483 | 551,571 | 288,550 |
| Net Surplus (Deficit) | 3,127,699 | 5,119,486 | 4,135,383 | 561,480 | 67,707 | 336,921 |
| Other Financing Sources (Uses) | | | | | | |
| Bond Proceeds | - | - | - | - | - | - |
| Premium on Bond Issue | - | - | - | - | - | - |
| Bond Issuance Costs | - | - | - | - | - | - |
| Transfer-out to Other Funds | (328,666) | (4,556,292) | (9,831,508) | - | - | - |
| Transfer-in from Other Funds | - | - | - | - | - | - |
| Sale of Capital Assets | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | (328,666) | (4,556,292) | (9,831,508) | - | - | - |
| Fund Balance, May 1 | 8,455,164 | 11,254,197 | 11,817,391 | 2,172,924 | 2,734,405 | 2,802,112 |
| Fund Balance, April 30 | \$ 11,254,197 | \$ 11,817,391 | \$ 6,121,266 | \$ 2,734,405 | \$ 2,802,112 | \$ 3,139,033 |

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

| | MAJOR FUND | | | MAJOR ENTERPRISE FUND | | |
|---|--------------------------|--------------------|-------------------|--|--------------------|-------------------|
| | Opportunity Reserve Fund | | | Water & Water Capital Improvement Fund | | |
| | Actual 21-22 | Projected 22-23 | Approved 23-24 | Actual 21-22 | Projected 22-23 | Approved 23-24 |
| REVENUES | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | - | - | - |
| Licenses and Permits | - | - | - | - | - | - |
| Charges for Services | - | - | - | 3,321,673 | 3,556,565 | 3,566,638 |
| Fines | - | - | - | - | - | - |
| Investment Income | - | - | - | 2,057 | 134,000 | - |
| Miscellaneous | - | - | - | 8,335 | - | - |
| Total Revenues | - | - | - | 3,332,065 | 3,690,565 | 3,566,638 |
| EXPENDITURES | | | | | | |
| General Government | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - |
| Highways and Streets | - | - | - | - | - | - |
| Economic Development | - | - | - | - | - | - |
| Health and Welfare | - | - | - | - | - | - |
| Culture and Recreation | - | - | - | - | - | - |
| Water Service | - | - | - | 3,766,615 | 3,123,377 | 3,153,050 |
| Capital Outlay | - | - | - | - | 108,718 | 55,000 |
| Debt Service | - | - | - | - | - | - |
| Principal retirement | - | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | 22,278 | 22,357 | 22,357 |
| Total Expenditures | - | - | - | 3,788,893 | 3,254,452 | 3,230,407 |
| Net Surplus (Deficit) | - | - | - | (456,828) | 436,113 | 336,231 |
| Other Financing Sources (Uses) | | | | | | |
| Bond Proceeds | - | - | - | - | - | - |
| Premium on Bond Issue | - | - | - | - | - | - |
| Bond Issuance Costs | - | - | - | - | - | - |
| Transfer-out to Other Funds | - | - | - | (45,918) | (108,283) | (20,330) |
| Transfer-in from Other Funds | - | - | 6,189,687 | - | - | - |
| Sale of Capital Assets | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | 6,189,687 | (45,918) | (108,283) | (20,330) |
| Fund Balance, May 1 | - | - | - | 5,306,446 | 4,803,700 | 5,131,530 |
| Fund Balance, April 30 | \$ - | \$ - | \$ 6,189,687 | \$ 4,803,700 | \$ 5,131,530 | \$ 5,447,431 |

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

| | NON-MAJOR SPECIAL REVENUE FUND Motor Fuel Tax | | | NON-MAJOR SPECIAL REVENUE FUND American Rescue Plan Act (ARPA) Fund | | |
|---|--|--------------------|-------------------|--|--------------------|--------------------|
| | Actual 21-22 | Projected 22-23 | Approved 23-24 | Actual 21-22 | Projected 22-23 | Approved 23-24 |
| REVENUES | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | 528,052 | 450,800 | 334,229 | - | 77,060 | 1,086,000 |
| Licenses and Permits | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - |
| Fines | - | - | - | - | - | - |
| Investment Income | 1,161 | 250 | 250 | - | 8,900 | - |
| Miscellaneous | - | - | - | - | - | - |
| Total Revenues | 529,213 | 451,050 | 334,479 | - | 85,960 | 1,086,000 |
| EXPENDITURES | | | | | | |
| General Government | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - |
| Highways and Streets | 489,305 | 847,937 | 130,000 | - | - | - |
| Economic Development | - | - | - | - | - | - |
| Health and Welfare | - | - | - | - | - | - |
| Culture and Recreation | - | - | - | - | - | - |
| Water Service | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - |
| Principal retirement | - | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - | - |
| Total Expenditures | 489,305 | 847,937 | 130,000 | - | - | - |
| Net Surplus (Deficit) | 39,908 | (396,887) | 204,479 | - | 85,960 | 1,086,000 |
| Other Financing Sources (Uses) | | | | | | |
| Bond Proceeds | - | - | - | - | - | - |
| Premium on Bond Issue | - | - | - | - | - | - |
| Bond Issuance Costs | - | - | - | - | - | - |
| Transfer-out to Other Funds | - | - | - | - | (77,060) | (1,086,000) |
| Transfer-in from Other Funds | - | - | - | - | - | - |
| Sale of Capital Assets | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - | (77,060) | (1,086,000) |
| Fund Balance, May 1 | 855,085 | 894,993 | 498,106 | - | - | 8,900 |
| Fund Balance, April 30 | \$ 894,993 | \$ 498,106 | \$ 702,585 | \$ - | \$ 8,900 | \$ 8,900 |

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

| NON-MAJOR DEBT SERVICE FUNDS | | | | NON-MAJOR CAPITAL PROJECT FUNDS | | |
|---|------------------|----------------------|---------------------|---|-----------------------|-----------------------|
| Debt Service, SSA Bond (Custodial), GO Bonds, Series 2022A & 2022B | | | | Capital Projects, Land Acq, Fac Exp & Renov | | |
| | Actual 21-22 | Projected 22-23 | Approved 23-24 | Actual 21-22 | Projected 22-23 | Approved 23-24 |
| REVENUES | | | | | | |
| Taxes | \$ 323,801 | 326,700 | 321,000 | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | - | - | - |
| Licenses and Permits | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - |
| Fines | - | - | - | - | - | - |
| Investment Income | 128 | 308,400 | 500 | - | - | - |
| Miscellaneous | - | - | - | - | - | - |
| Total Revenues | 323,929 | 635,100 | 321,500 | - | - | - |
| EXPENDITURES | | | | | | |
| General Government | - | - | - | 66,296 | - | - |
| Public Safety | - | - | - | - | - | - |
| Highways and Streets | - | - | - | - | - | - |
| Economic Development | - | - | - | - | - | - |
| Health and Welfare | - | - | - | - | - | - |
| Culture and Recreation | - | - | - | - | - | - |
| Water Service | - | - | - | - | - | - |
| Capital Outlay | - | 304,169 | - | - | 3,684,234 | 6,245,100 |
| Debt Service | | | | | | |
| Principal retirement | 413,171 | 945,000 | 805,000 | - | - | - |
| Interest and fiscal charges | 234,071 | 435,826 | 568,151 | 345 | - | - |
| Total Expenditures | 647,242 | 1,684,995 | 1,373,151 | \$ 66,641 | \$ 3,684,234 | \$ 6,245,100 |
| Net Surplus (Deficit) | (323,313) | (1,049,895) | (1,051,651) | \$ (66,641) | \$ (3,684,234) | \$ (6,245,100) |
| Other Financing Sources (Uses) | | | | | | |
| Bond Proceeds | - | 9,940,000 | - | - | - | - |
| Premium on Bond Issue | - | 225,000 | - | - | - | - |
| Bond Issuance Costs | - | (158,500) | - | - | - | - |
| Transfer-out to Other Funds | - | - | (2,550,000) | - | - | - |
| Transfer-in from Other Funds | 326,657 | 1,057,401 | 1,053,051 | 47,927 | 3,684,234 | 6,245,100 |
| Sale of Capital Assets | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | 326,657 | 11,063,901 | (1,496,949) | \$ 47,927 | \$ 3,684,234 | \$ 6,245,100 |
| Fund Balance, May 1 | 21,871 | 25,215 | 10,039,221 | 19,050 | 339 | 339 |
| Fund Balance, April 30 | \$ 25,215 | \$ 10,039,221 | \$ 7,490,621 | \$ 339 | \$ 339 | \$ 339 |

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

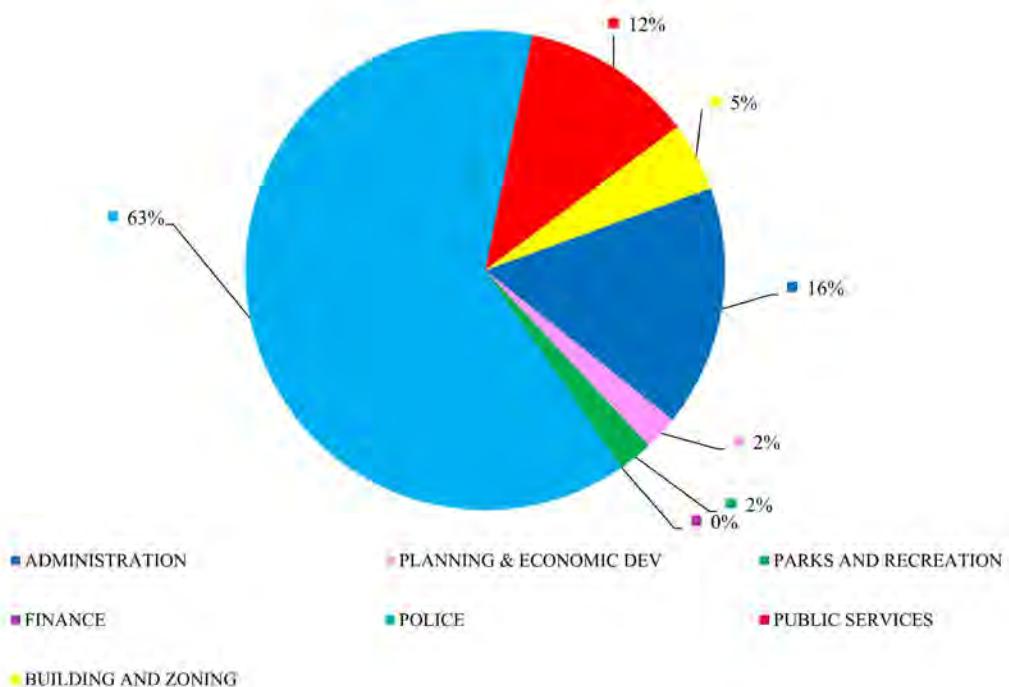
| | TOTAL All Funds | | |
|--------------------------------------|----------------------|----------------------|-----------------------|
| | Actual 21-22 | Projected 22-23 | Approved 23-24 |
| REVENUES | | | |
| Taxes | \$ 6,521,516 | \$ 6,795,945 | \$ 6,699,060 |
| Intergovernmental | 7,079,782 | 7,881,380 | 8,208,364 |
| Licenses and Permits | 562,129 | 409,912 | 527,058 |
| Charges for Services | 3,467,456 | 3,955,302 | 4,015,942 |
| Fines | 1,091,482 | 1,071,311 | 967,459 |
| Investment Income | 11,144 | 671,480 | 119,403 |
| Miscellaneous | 473,589 | 254,409 | 193,000 |
| Total Revenues | 19,207,098 | \$ 21,039,739 | \$ 20,730,286 |
| EXPENDITURES | | | |
| General Government | 2,559,625 | 2,106,973 | 2,337,140 |
| Public Safety | 6,211,413 | 5,773,837 | 6,361,511 |
| Highways and Streets | 2,451,663 | 2,213,813 | 1,254,569 |
| Economic Development | 4,785 | 129,151 | 113,852 |
| Health and Welfare | 44,163 | 38,550 | 38,550 |
| Culture and Recreation | 551,966 | 699,872 | 799,045 |
| Water Service | 3,766,615 | 3,123,377 | 3,153,050 |
| Capital Outlay | - | 4,097,121 | 6,300,100 |
| Debt Service | | | |
| Principal retirement | 477,869 | 1,367,420 | 979,698 |
| Interest and fiscal charges | 256,694 | 458,183 | 590,508 |
| Total Expenditures | 16,324,793 | \$ 20,008,297 | \$ 21,928,023 |
| Net Surplus (Deficit) | 2,882,305 | \$ 1,031,442 | \$ (1,197,737) |
| Other Financing Sources (Uses) | | | |
| Bond Proceeds | - | 9,940,000 | - |
| Premium on Bond Issue | - | 225,000 | - |
| Bond Issuance Costs | - | - | - |
| Transfer-out to Other Funds | (374,584) | (4,741,635) | (13,487,838) |
| Transfer-in from Other Funds | 374,584 | 4,741,635 | 13,487,838 |
| Sale of Capital Assets | - | - | - |
| Total Other Financing Sources (Uses) | - | 10,165,000 | - |
| Fund Balance, May 1 | 16,830,540 | 19,712,849 | 30,909,291 |
| Fund Balance, April 30 | \$ 19,712,845 | \$ 30,909,291 | \$ 29,711,554 |

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

| Function/Program | Actual 2015 | Actual 2016 | Actual 2017 | Actual 2018 | Actual 2019 | Actual 2020 | Actual 2021 | Actual 2022 | Actual 2023 | Budget 2024 |
|-------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| General Government | | | | | | | | | | |
| Administration | 2.5 | 2.5 | 3.0 | 3.0 | 2.5 | 3.5 | 3.0 | 3.5 | 4.0 | 7.0 |
| Finance | 2.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 1.0 | - |
| Community Development | | | | | | | | | | |
| Building and Zoning | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.5 | 2.0 |
| Planning & Economic Dev. | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.5 | 1.0 |
| Parks and Recreation | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 0.5 | 0.5 | 2.5 | 1.0 |
| Public Safety | | | | | | | | | | |
| Police | | | | | | | | | | |
| Officers | 23.0 | 23.0 | 23.0 | 23.0 | 23.0 | 23.0 | 26.0 | 26.0 | 25.0 | 27.0 |
| Civilians | 4.0 | 4.0 | 4.5 | 4.5 | 3.5 | 3.0 | 3.0 | 3.0 | 2.0 | 2.0 |
| Public Services | | | | | | | | | | |
| Administration | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Highways and Streets ⁽¹⁾ | 2.0 | 2.0 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.0 | 2.0 | 1.0 |
| Water | 2.0 | 2.0 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.0 | 2.0 | 2.0 |
| Total | 39.0 | 40.0 | 42.0 | 42.0 | 40.5 | 41.5 | 43.5 | 43.0 | 42.5 | 44.0 |

⁽¹⁾ The Supt. of Public Works position (50/50 split) was eliminated in FY2021-22.

STAFFING BY DEPARTMENT



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

| SALARIES - include full and part time employees and overtime | | | | | | | |
|--|----------------------------------|----------------------------------|-------------------------------------|------------------------------------|-----------|----------|-------|
| | FY 2020-21 Actual Salaries | FY 2021-22 Actual Salaries | FY 2022-23 Estimated Salaries | FY 2023-24 Proposed Salaries | \$ Change | % Change | Notes |
| GENERAL FUND | | | | | | | |
| Village Board & Clerk | 63,600 | 70,600 | 65,508 | 65,508 | - | | |
| Administration | 393,831 | 392,197 | 490,175 | 537,023 | 46,848 | 9.6% | |
| Planning & Economic Dev | 25,635 | 26,430 | - | - | - | | |
| Parks & Recreation | 29,784 | 80,856 | 210,200 | 237,771 | 27,571 | 13.1% | 1 |
| Finance | 248,922 | 300,078 | - | - | - | | |
| Police | 2,717,682 | 3,202,245 | 2,974,404 | 3,220,608 | 246,204 | 8.3% | |
| Public Works | 219,759 | 165,564 | 174,097 | 175,019 | 922 | 0.53% | |
| Community Development | 121,870 | 156,762 | 194,450 | 228,788 | 34,338 | 17.7% | 2 |
| WATER FUND | 242,933 | 247,718 | 463,265 | 505,295 | 42,030 | 9.1% | |
| TOTAL | 4,064,016 | 4,642,450 | 4,572,099 | 4,970,012 | 397,913 | 8.7% | |

| BENEFITS - include health and dental insurance, pension costs, and related payroll taxes | | | | | | | |
|--|----------------------------------|----------------------------------|-------------------------------------|------------------------------------|-----------|----------|-------|
| | FY 2020-21 Actual Benefits | FY 2021-22 Actual Benefits | FY 2022-23 Estimated Benefits | FY 2023-24 Proposed Benefits | \$ Change | % Change | Notes |
| GENERAL FUND | | | | | | | |
| Village Board & Clerk | 5,799 | 6,484 | 7,540 | 7,540 | - | | |
| Board of Police Comm. | 296 | 221 | 304 | 304 | - | | |
| Administration | 144,834 | 168,310 | 163,792 | 288,460 | 124,668 | 76.1% | 3 |
| Planning & Economic Dev | 14,648 | 16,678 | - | - | - | | |
| Parks & Recreation | 9,360 | 24,669 | 51,626 | 79,471 | 27,845 | 53.9% | 1 |
| Finance | 54,667 | 89,391 | - | - | - | | |
| Police | 1,713,919 | 1,701,899 | 1,565,091 | 1,855,478 | 290,387 | 18.6% | 4 |
| Public Works | 100,050 | 89,851 | 84,765 | 88,700 | 3,935 | 4.6% | |
| Community Development | 55,695 | 64,287 | 94,609 | 102,576 | 7,967 | 8.4% | |
| WATER FUND | 109,122 | 109,123 | 212,349 | 225,180 | 12,831 | 6.0% | |
| TOTAL | 2,208,390 | 2,270,913 | 2,180,076 | 2,647,709 | 467,633 | 21.5% | |

Analysis of Changes +/- 10%

⁽¹⁾ Hired a Director of Parks and Recreation.

⁽²⁾ Hired a new Deputy Director of Community Development.

Community Development is also planning to hire a Permit Technician.

⁽³⁾ Changes in personnel.

⁽⁴⁾ Increase in police pension contribution.

| | Projected | Approved |
|---|------------|------------|
| | FY 2022-23 | FY 2023-24 |
| Total General Fund Salaries & Benefits as a % of Total General Fund Expenditures ^(a) | 58% | 65% |
| Total Water Fund Salaries & Benefits as a % of Total Water Fund Expenditures ^(a) | 21% | 23% |

^(a) Total expenditures do not include transfers out from Funds.

REVENUE SUMMARY



Village of
WILLOWBROOK

Village of Willowbrook
Revenue Summary - All Funds⁽¹⁾

| FUND ⁽²⁾ | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 23-24 | | FY 24-25 | FY 25-26 | FY 26-27 | FY 27-28 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------|
| | Actual | Actual | Budget | Projected | Approved Budget | Projection | Projection | Projection | Projection | Projection |
| General Fund | \$ 11,765,613 | \$ 14,390,928 | \$ 15,197,360 | \$ 15,557,786 | \$ 14,796,198 | \$ 14,785,018 | \$ 14,996,116 | \$ 15,170,898 | \$ 15,399,425 | |
| Water Fund | 3,326,616 | 3,331,084 | 3,238,768 | 3,663,565 | 3,566,638 | 3,602,304 | 3,638,327 | 3,674,711 | 3,711,458 | |
| Motor Fuel Tax Fund | 588,303 | 529,213 | 435,785 | 451,050 | 334,479 | 337,250 | 340,250 | 343,250 | 346,250 | |
| SSA Bond & Interest Fund | 325,275 | 323,929 | 326,669 | 331,100 | 321,500 | 321,500 | 321,500 | 319,500 | 321,500 | |
| Water Capital Improvement Fund ⁽³⁾ | 177,298 | 981 | - | 27,000 | - | - | - | - | - | |
| Capital Projects Fund ⁽³⁾ | 1 | - | 6,384,200 | 3,684,234 | 6,245,100 | 3,368,000 | 3,562,000 | 2,275,000 | 2,925,000 | |
| Debt Service Fund | 326,546 | 326,657 | 326,657 | 342,750 | 343,050 | 345,850 | 343,350 | 345,700 | 347,750 | |
| Land Acquisition, Facility Expansion & Renovation Fund ⁽⁴⁾ | - | 47,927 | - | - | - | - | - | - | - | |
| Rt. 83/Plainfield Road Business District Tax Fund | 605,330 | 630,963 | 631,250 | 619,278 | 625,471 | 631,726 | 638,043 | 644,423 | 650,868 | |
| General Obligation Bonds, Series 2022A & 2022B Fund ⁽⁵⁾ | - | - | - | 11,183,651 | 710,001 | 710,551 | 708,530 | 709,174 | 709,236 | |
| American Rescue Plan Act (ARPA) Fund ⁽⁶⁾ | - | - | - | 85,960 | 1,086,000 | - | - | - | - | |
| Opportunity Reserve Fund ⁽⁶⁾ | - | - | - | - | 6,189,687 | 2,500,000 | 2,000,000 | 2,000,000 | 1,700,000 | |
| Total Revenues | \$ 17,114,982 | \$ 19,581,682 | \$ 26,540,689 | \$ 35,946,374 | \$ 34,218,124 | \$ 26,602,199 | \$ 26,548,116 | \$ 25,482,656 | \$ 26,111,487 | |

FOOTNOTES:

⁽¹⁾ Includes transfers-in from other funds of \$13,487,838 for FY23-24 approved budget.

⁽²⁾ Does not include Police Pension Trust Fund.

⁽³⁾ Beginning FY2022-23, all water capital improvements are budgeted in the Capital Projects Fund.

⁽⁴⁾ Fund closed in FY2022-23.

⁽⁵⁾ Bonds issued June 2022

⁽⁶⁾ New Fund

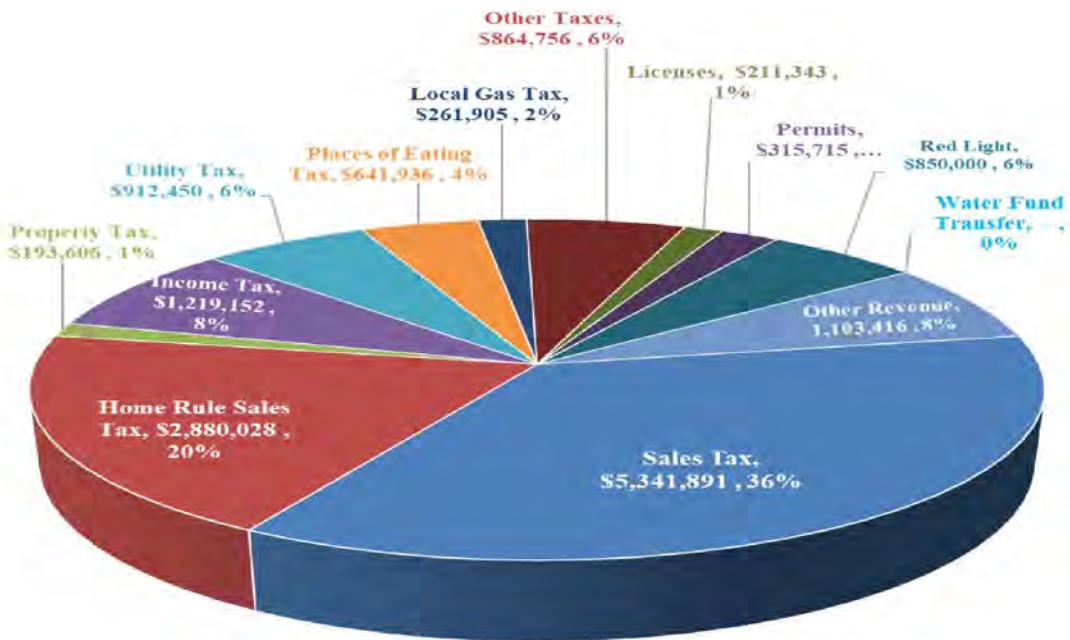
| | | |
|---|--------|----------------|
| Change in FY2022-23 budget from FY2022-23 projected budget | 35.4% | \$ 9,405,685 |
| Change in FY2022-23 projected budget from FY2023-24 approved budget | (4.8%) | \$ (1,728,250) |

MAJOR REVENUE SOURCES ⁽¹⁾

General Fund \$14,796,198

The General Fund is the Village's primary operating fund. The General Fund accounts for all financial resources of the general government, except for those resources required to be accounted for in another fund. The General Fund has the most diverse revenue sources than any other Village fund, as shown in the chart below. Sales tax and home rule sales tax account for 56% of total budgeted General Fund revenues for FY2023-24. The remaining General Fund revenues come from ten other sources. The revenue sources of the General Fund are discussed in further detail in the following pages.

General Fund Revenue Summary FY2023-24 \$14,796,198



Does not include transfers-in from other Funds. ⁽¹⁾

Municipal Sales Tax – \$5,341,891, 36%

Municipalities in the State of Illinois receive sales taxes based on 1% of all retail sales collected in the community. Included in sales tax revenue is the Village's share of auto rental tax and local use tax, both of which are relatively insignificant to total municipal sales tax. The following chart shows actual municipal sales tax received for the past ten fiscal years and the projection for FY2023-24.

The Village continues to experience an increase in municipal sales tax revenue in FY2022-23. The FY2022-23 projected increase in municipal sales tax revenue, when compared to the budget, is \$0.2 million, or 4%, and when compared to FY2021-22, the increase is \$0.3 million, or 5%. In preparation for any slowdown in the local economy, sales tax revenues have been budgeted relatively flat when compared to FY2022-23 projected.

The retail sector continues to be a stable revenue base for the Village. While many of the nation's retailers and restaurants were significantly impacted by the pandemic, the Village, overall, remained fortunate. The effect that the recent (April 23, 2023) Bed Bath & Beyond bankruptcy filing will have on the Village's future municipal sales tax revenue is not yet known.

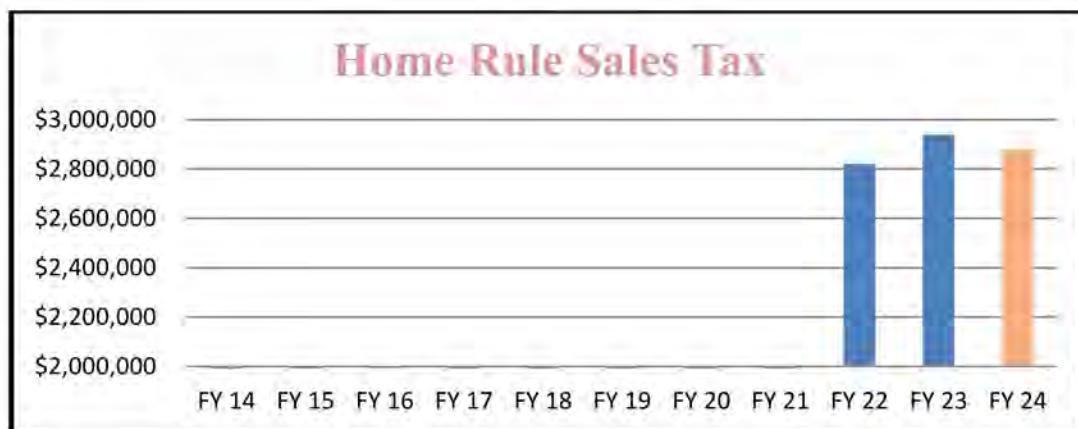


Home Rule Sales Tax – \$2,880,028, 20%

As a home-rule municipality, the Village has authority to impose a tax upon those who are in the retail business of selling tangible personal property within the community. This tax is referred to as a home rule sales tax. On January 1, 2021, the Village began charging a 1.0% home rule sales tax on all Village retailers who are not exempt from this tax. According to Illinois State Statute, the following sales are not subject to the home rule sales tax: (1) items that must be titled or registered with an agency of Illinois State government and (2) sales of qualifying food, drugs, and medical appliances.

The Village continues to experience an increase in home rule sales tax revenue in FY2022-23. The FY2022-23 projected increase in home rule sales tax revenue, when compared to the budget, is \$0.2 million, or 7%, and when compared to FY2021-22, the increase is \$0.2 million, or 4%. In

preparation for any slowdown in the local economy, sales tax revenues have been budgeted at 2% lower when compared to FY2022-23 projected.

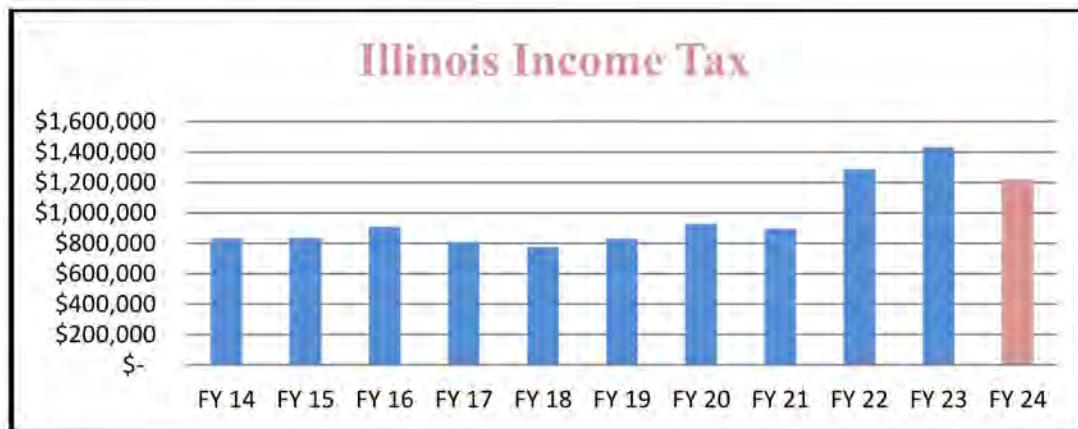


State Income Tax – \$1,219,152, 8%

The State of Illinois distributes income taxes collected from residents throughout the state on a per capita basis. State income tax revenue is estimated to be approximately \$1.4 million for FY2022-23, outperforming the budget by approximately \$0.2 million. State income tax revenue is expected to remain high in FY2023-24, but not at the same level as FY2022-23. The Village is projecting FY2023-24 income tax revenue to be approximately \$1.2 million, which is relatively consistent with FY2021-22.

The Illinois Municipal League (IML) calculates estimates based on economic projections, and, historically, have been consistent with actual; therefore, the Village uses the IML estimates in its budget process. IML's most recent (February) rate estimate is \$160.57 and \$155.85 per capita for FY2022-2023 and FY2023-24, respectively, resulting in a 3% decrease.

The following chart shows actual State Income taxes received for the past ten fiscal years and the budgeted projection for FY2023-24.



Utility Taxes – \$912,450, 6%

The Village collects taxes for electric, natural gas, and telephone (referred to as Simplified Municipal Telecommunications) utilities based on sales of these utilities to residents and businesses. Taxes on electric are decided based on kilowatt hours. The natural gas tax rate and telecommunication rate is 5% and 6%, respectively. These rates are the highest allowable rates that can be charged. The Village continues to see a decrease each year in telecommunication tax revenue as cellular data communication replaces traditional telecommunication.

The FY2023-24 utility tax revenue is projected to increase approximately 2% from FY2022-23 projected revenues; however, telecommunication tax is expected to continue to decline.

The following chart shows actual receipts for the for the past ten fiscal years and the FY2023-24 budgeted projection.



The remaining 30% of the General Fund's total revenues come from the following sources.

A. Other Taxes

- Places of Eating Tax - The Village charges a 1.0% places of eating tax to those businesses that sell food and/or beverages at retail and have indoor/outdoor seating.
- Local Gas Tax - The Village charges a \$0.05/gallon local gas tax on motor fuels at the Village's six gas stations.
- Property Taxes – The Village does not levy a general property tax; however, it does levy a special recreation tax for the specific purpose of supplying special recreation opportunities for participants in the Village's Parks and Recreation Programs. The property tax revenues are used to pay for the Village's membership in the Gateway Special Recreation Association and handicapped accessible park improvements.
- Hotel Motel Tax – The Village of Willowbrook imposes a 6% hotel-motel tax on room rentals at establishments found in Willowbrook.
- Amusement Tax - The Village imposes a 6% amusement tax on the admission charged by the amusement venue or event.

- Personal Property Tax – Tax revenues collected by the State from corporations, partnerships, trusts, S corporations, and public utilities paid to local governments.
- Utility Tax – Water System – A 5% tax imposed on the Village's water system.
- Township Road and Bridge Tax – Tax imposed by Downers Grove Township returned to the Village.
- Self-Storage Tax – The Village imposes a 5% self-storage facility tax on gross receipts of self-storage facilities in Willowbrook.

B. Licenses, Permits, and Fines – This revenue category includes business licenses, liquor licenses, building permits, red light fines, circuit court fines, and other miscellaneous revenues. The Village uses a conservative budget approach for those revenue sources that are volatile in nature, such as building permit fees. Fines collected by the Village are for local ordinance violations and traffic court.

C. Parks and Recreation Revenue – The Village's Park and Recreation programs are organized as a Village department, rather than as a Park District taxing body. Revenues include park permit fees, program fees, and special event fees. The Department also offers programs for seniors and special needs residents. Recently, the Village entered into an agreement with the Burr Ridge Park District (BRPD), whereby the BRPD is offering programs on behalf of the Village residents until the Community Resource Center renovation project is complete. BRPD collects the registration fees and incurs all related program costs.

D. Grants – In FY2020-21, the Village was awarded the COPS Hiring Program grant, partially offsetting the salary and benefit expense to hire three additional police officers. The grant is for a three-year period. The Village has also received grants from the Illinois Department of Commerce and Economic Opportunity, and the U.S. Department of the Treasury (American Rescue Plan Act).

WATER FUND
\$3,566,638

The Water Fund is an Enterprise Fund that accounts for the operations of the Village's water production and distribution system. The Fund operates and finances its operations like a private enterprise, whereby the costs of supplying water to the public are primarily funded by user fees.

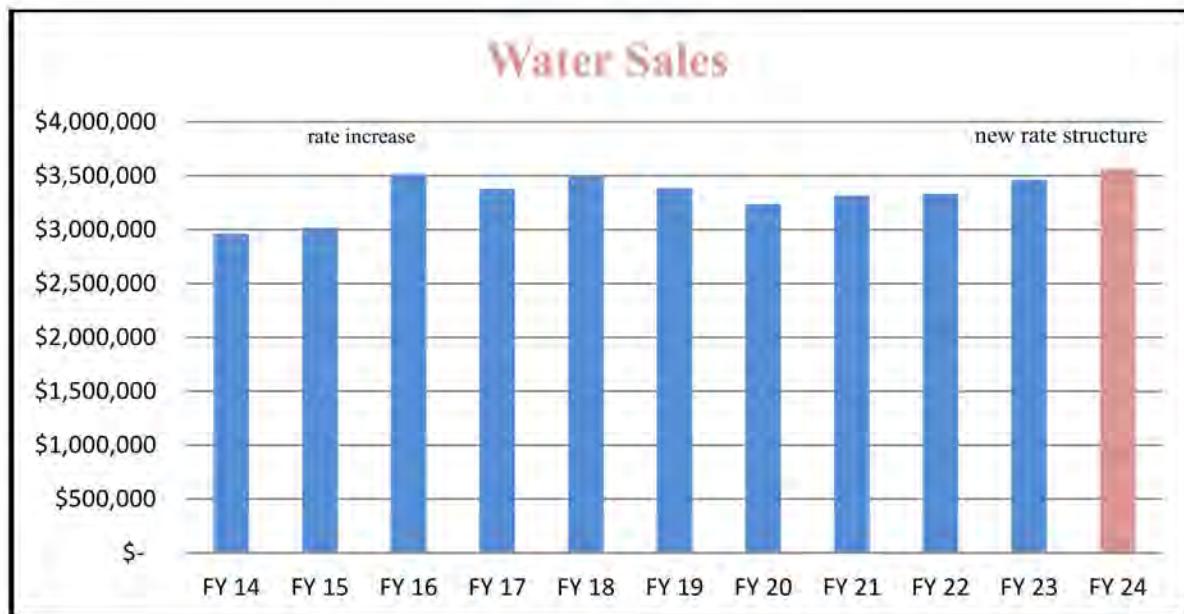
Sale of Water – \$3,566,638, 100%

In FY2022-23, an outside consultant completed its water rate study. As a result of the study, the Village Board approved a new billing structure for billing its residents and businesses, which became effective on January 9, 2023. The new billing structure includes a fixed monthly fee plus a volume charge per 1,000 gallons. While the new structure varies from the old structure, it does not indicate that users will be charged a significant increase, or an increase at all.

The DuPage Water Commission (Commission), a water wholesaler, buys Lake Michigan water from the City of Chicago and sells the water to various local governmental units. Since 2015, the

Commission has increased rates by 25%, compared to the Village of Willowbrook's total rate increase of 12%. The 10% difference is primarily due to the Water Fund's strong reserves that, historically, were used to fund the escalating costs of providing water services to the Village's residents and businesses. In FY2018-19, the Village used much of the Water Fund's built-up reserves to fund the repainting of the water tower.

The following chart shows water sales revenue for the past ten fiscal years and the budgeted projection for FY2023-24.



MOTOR FUEL TAX FUND \$334,229

The Motor Fuel Tax Fund is a Special Revenue Fund that accounts for restricted monies from local distribution of State motor fuel taxes and expenditures related to the Village's Annual Road Program such as street improvements, maintenance, road markings, and street signs.

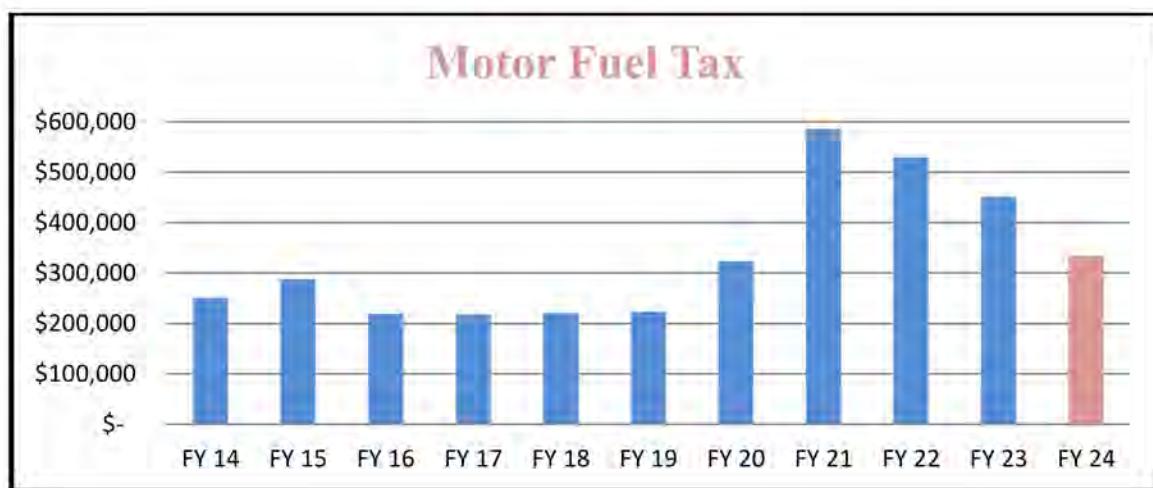
Motor Fuel Tax Allotments – \$334,229, 99%

Motor fuel taxes are imposed upon the privilege of operating motor vehicles on public highways and are based on motor fuel consumption. The monthly tax allotments are per capita based and are distributed to the local governments by the Illinois Department of Transportation, in accordance with the Illinois State Statutes. The Village's Municipal Services Department/Public Works Division manages the repair, review, design, construction, and maintenance of the Village's streets, transportation system, and other related infrastructure funded by motor fuel tax revenues.

In addition to the motor fuel taxes, the State of Illinois imposed a Transportation Renewal Fund tax of \$0.19/gallon to consumers. This tax became effective on July 1, 2019. Approximately 15% of the tax is distributed to Illinois municipalities.

In 2020, the State of Illinois implemented the “*Rebuild Illinois Capital Plan*”, which distributed significant funding to governmental units for investing in roads, bridges, rail systems, bicycle, and pedestrian accommodations, etc. that have an average useful life of thirteen years or more. The State disbursed the funds to municipalities, counties, and townships in six equal installments over a three-year period and must be used within six years. The Village received its final distribution in FY2023 of approximately \$94,000.

The following chart shows the Village’s Motor Fuel Tax revenues for the past ten fiscal years, along with the FY2023-24 revenue projection. The decrease in motor fuel tax revenues for FY2023-24 is primarily due to the end of funding from the “*Rebuild Illinois Capital Plan*”, while the Illinois Municipal League is also projecting a lower per capita rate for the distribution of motor fuel taxes.



AMERICAN RESCUE PLAN ACT (ARPA) FUND \$1,086,000

In March 2021, Congress passed the American Rescue Plant Act (ARPA) to provide immediate and direct relief to families and businesses impacted by the COVID-19 pandemic. The Village received a total of \$1,166,266 of ARPA funding from the US Department of the Treasury. The Federal Government disbursed the funds in two equal installments. The Village has obligated the funds and will be spending \$1,086,000 of the ARPA funds in FY2023-24.

VILLAGE OF WILLOWBROOK, ILLINOIS
 FY2023-24 ANNUAL BUDGET
 DETAIL OF GENERAL FUND REVENUES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2022-23 ORIGINAL BUDGET | 2022-23 PROJECTED ACTIVITY | 2023-24 APPROVED BUDGET | 2023-24 APPROVED AMT CHANGE | 2023-24 APPROVED % CHANGE |
|-------------------------------|---|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Fund 01 - General Fund | | | | | | |
| REVENUES | | | | | | |
| PROPERTY TAX | | | | | | |
| 01-00-310-101 | PROPERTY TAX LEVY - SRA | \$ 75,611 | \$ 75,611 | \$ 75,611 | - | - |
| 01-00-310-102 | PROPERTY TAX LEVY - ROAD & BRIDGE | 117,995 | 117,995 | 117,995 | - | - |
| PROPERTY TAX | | 193,606 | 193,606 | 193,606 | - | - |
| OTHER TAXES | | | | | | |
| 01-00-310-200 | HOME RULE SALES TAX-1% | 2,750,000 | 2,938,804 | 2,880,028 | 130,028 | 4.7% |
| 01-00-310-201 | MUNICIPAL SALES TAX | 5,147,065 | 5,395,850 | 5,341,891 | 194,826 | 3.8% |
| 01-00-310-202 | ILLINOIS INCOME TAX | 1,245,936 | 1,431,580 | 1,219,152 | (26,784) | (2.1%) |
| 01-00-310-203 | AMUSEMENT TAX | 60,462 | 66,374 | 66,374 | 5,912 | 9.8% |
| 01-00-310-204 | REPLACEMENT TAX | 2,071 | 5,191 | 2,092 | 21 | 1.0% |
| 01-00-310-205 | UTILITY TAX | 809,289 | 894,559 | 912,450 | 103,161 | 12.7% |
| 01-00-310-206 | LOCAL GAS TAX | 277,080 | 264,551 | 261,905 | (15,175) | (5.5%) |
| 01-00-310-208 | PLACES OF EATING TAX | 650,982 | 648,420 | 641,936 | (9,046) | (1.4%) |
| 01-00-310-209 | WATER TAX | 166,858 | 178,424 | 183,777 | 16,919 | 10.1% |
| 01-00-310-210 | WATER TAX - UNINCORPORATED | 181 | 201 | 183 | 2 | 1.1% |
| 01-00-310-211 | HOTEL/MOTEL TAX | 208,007 | 403,607 | 343,066 | 135,059 | 64.9% |
| 01-00-310-212 | SELF-STORAGE FACILITY TAX | 175,000 | 261,421 | 269,264 | 94,264 | 53.9% |
| OTHER TAXES | | 11,492,931 | 12,488,982 | 12,122,118 | 629,187 | 5.5% |
| LICENSES | | | | | | |
| 01-00-310-302 | LIQUOR LICENSES | 65,000 | 72,339 | 90,424 | 25,424 | 39.1% |
| 01-00-310-303 | BUSINESS LICENSES | 102,500 | 96,633 | 95,683 | (6,817) | (6.7%) |
| 01-00-310-304 | VIDEO GAMING LICENSES | 9,750 | 13,125 | 16,406 | 6,656 | 68.3% |
| 01-00-310-305 | VENDING MACHINE LICENSES | 2,250 | 1,464 | 1,830 | (420) | (18.7%) |
| 01-00-310-306 | SCAVENGER LICENSES | 7,000 | 7,000 | 7,000 | - | - |
| LICENSES | | 186,500 | 190,561 | 211,343 | 24,843 | 13.3% |
| PERMITS | | | | | | |
| 01-00-310-401 | BUILDING PERMITS | 385,000 | 210,884 | 302,725 | (82,275) | (21.4%) |
| 01-00-310-402 | SIGN PERMITS | 12,000 | 5,307 | 10,441 | (1,559) | (13.0%) |
| 01-00-310-403 | OTHER PERMITS | - | 75 | 17 | 17 | - |
| 01-00-310-405 | SPECIAL HAULING PERMITS (OXCART) | 2,000 | 3,085 | 2,532 | 532 | 26.6% |
| PERMITS | | 399,000 | 219,351 | 315,715 | (83,285) | (20.9%) |
| FINES | | | | | | |
| 01-00-310-501 | CIRCUIT COURT FINES | 95,606 | 78,520 | 78,918 | (16,688) | (17.5%) |
| 01-00-310-502 | TRAFFIC FINES | 48,573 | 36,791 | 28,941 | (19,632) | (40.4%) |
| 01-00-310-503 | RED LIGHT FINES | 800,000 | 950,000 | 850,000 | 50,000 | 6.3% |
| 01-00-310-504 | DUI FINES | 3,118 | 3,000 | 3,078 | (40) | (1.3%) |
| 01-00-310-505 | OVERWEIGHT TRUCK FINES | 8,080 | 3,000 | 6,522 | (1,558) | (19.3%) |
| FINES | | 955,377 | 1,071,311 | 967,459 | 12,082 | 1.3% |
| CHARGES & FEES | | | | | | |
| 01-00-310-700 | PLANNING APPLICATION FEES | 12,905 | 9,100 | 13,463 | 558 | 4.3% |
| 01-00-310-701 | PUBLIC HEARING FEES | 18,208 | 2,550 | 13,025 | (5,183) | (28.5%) |
| 01-00-310-702 | PLANNING REVIEW FEES | 333 | 500 | 250 | (83) | (24.9%) |
| 01-00-310-703 | ANNEXATION FEES | - | 500 | 500 | 500 | - |
| 01-00-310-704 | ACCIDENT REPORT COPIES | 2,500 | 2,292 | 2,541 | 41 | 1.6% |
| 01-00-310-705 | VIDEO GAMING TERMINAL INCOME | 90,000 | 164,020 | 100,477 | 10,477 | 11.6% |
| 01-00-310-723 | ELEVATOR INSPECTION FEES | 16,208 | 10,500 | 14,925 | (1,283) | (7.9%) |
| 01-00-310-724 | BURGLAR ALARM FEES | 5,435 | 500 | 2,475 | (2,960) | (54.5%) |
| 01-00-310-726 | NSF FEE | (8) | - | - | 8 | (100.0%) |
| CHARGES & FEES | | 145,581 | 189,962 | 147,656 | 2,075 | 1.4% |
| PARK & RECREATION CHARGES | | | | | | |
| 01-00-310-813 | PARK & REC CONTRIBUTION | 1,900 | - | - | (1,900) | (100.0%) |
| 01-00-310-814 | PARK PERMIT FEES | 2,101 | 455 | 1,648 | (453) | (21.6%) |
| 01-00-310-815 | SUMMER RECREATION FEES | 2,633 | 1,870 | 300,000 | 297,367 | 11293.8% |
| 01-00-310-817 | SPECIAL EVENTS | 262,110 | 200,000 | - | (262,110) | (100.0%) |
| 01-00-310-819 | BURR RIDGE/WILLOWBROOK BASEBALL REIMB | 5,987 | 5,900 | - | (5,987) | (100.0%) |
| 01-00-310-820 | HOLIDAY CONTRIBUTION | 2,575 | 550 | - | (2,575) | (100.0%) |
| PARK & RECREATION CHARGES | | 277,306 | 208,775 | 301,648 | 24,342 | 8.8% |
| OTHER REVENUE | | | | | | |
| 01-00-310-901 | REIMBURSEMENTS - IRMA | - | 659 | - | - | - |
| 01-00-310-903 | REIMBURSEMENTS - POLICE TRAINING | - | 2,378 | - | - | - |
| 01-00-310-909 | SALE - FIXED ASSETS | - | 15,431 | - | - | - |
| 01-00-310-910 | REIMBURSEMENTS - TREE PLANTING | - | 700 | - | - | - |
| 01-00-310-913 | OTHER RECEIPTS | 7,500 | 47,951 | - | (7,500) | (100.0%) |
| 01-00-310-915 | REIMBURSEMENTS - POLICE SPECIAL DETAILS | 5,500 | 6,242 | 5,500 | - | - |
| 01-00-310-917 | REIMBURSEMENTS - PUBLIC WORKS OTHER | 5,500 | - | 7,500 | 2,000 | 36.4% |
| 01-00-310-922 | FEDERAL/STATE GRANTS | 1,308,749 | 510,612 | 225,000 | (1,083,749) | (82.8%) |

VILLAGE OF WILLOWBROOK, ILLINOIS
 FY2023-24 ANNUAL BUDGET
 DETAIL OF GENERAL FUND REVENUES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2022-23 ORIGINAL BUDGET | 2022-23 PROJECTED ACTIVITY | 2023-24 APPROVED BUDGET | 2023-24 APPROVED AMT CHANGE | 2023-24 APPROVED % CHANGE |
|------------------------------------|----------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Fund 01 - General Fund | | | | | | |
| REVENUES | | | | | | |
| 01-00-310-925 | NICOR GAS ANNUAL PAYMENT | 14,000 | 25,216 | 25,000 | 11,000 | 78.6% |
| 01-00-310-926 | CABLE FRANCHISE FEES | 197,810 | 155,832 | 155,000 | (42,810) | (21.6%) |
| 01-00-310-929 | DRUG FORFEITURES - FEDERAL | - | 10,287 | - | - | - |
| OTHER REVENUE | | 1,539,059 | 775,308 | 418,000 | (1,121,059) | (72.8%) |
| NON-OPERATING | | | | | | |
| 01-00-320-108 | INTEREST INCOME | 8,000 | 219,930 | 118,653 | 110,653 | 1383.2% |
| NON-OPERATING | | 8,000 | 219,930 | 118,653 | 110,653 | 1383.2% |
| TOTAL GENERAL FUND REVENUES | | \$ 15,197,360 | \$ 15,557,786 | \$ 14,796,198 | \$ (401,162) | (2.6%) |

VILLAGE OF WILLOWBROOK, ILLINOIS
 FY2023-24 ANNUAL BUDGET
 DETAIL OF MUNICIPAL SERVICES DEPARTMENT / WATER DIVISION REVENUES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2022-23 ORIGINAL BUDGET | 2022-23 PROJECTED ACTIVITY | 2023-24 APPROVED BUDGET | 2023-24 APPROVED AMT CHANGE | 2023-24 APPROVED % CHANGE |
|--|-------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Fund - 02 Municipal Services Department /Water Division | | | | | | |
| REVENUES | | | | | | |
| CHARGES & FEES | | | | | | |
| 02-00-310-712 | WATER USAGE | \$ 3,238,768 | \$ 3,460,665 | \$ 3,566,638 | \$ 327,870 | 10.1% |
| 02-00-310-713 | WATER PENALTIES | - | 15,000 | - | - | - |
| 02-00-310-714 | WATER METER SALES | - | 1,800 | - | - | - |
| 02-00-310-716 | SATE METER READING FEES | - | 6,000 | - | - | - |
| 02-00-310-717 | CONSTRUCTION USAGE | - | 400 | - | - | - |
| 02-00-310-718 | SHUT OFF/NSF FEES | - | 8,500 | - | - | - |
| 02-00-310-719 | FIXED MONTHLY FEE | - | 61,000 | - | - | - |
| TOTAL CHARGES & FEES | | 3,238,768 | 3,553,365 | 3,566,638 | 327,870 | 10.1% |
| OTHER REVENUES | | | | | | |
| 02-00-320-100 | OTHER INCOME | - | 700 | - | - | - |
| 02-00-320-108 | INTEREST INCOME | - | 107,000 | - | - | - |
| 02-00-320-109 | WATER CONNECTION FEES | - | 2,500 | - | - | - |
| TOTAL OTHER REVENUES | | - | 110,200 | - | - | - |
| TOTAL REVENUES | | \$ 3,238,768 | \$ 3,663,565 | \$ 3,566,638 | \$ 327,870 | 10.1% |

VILLAGE OF WILLOWBROOK, ILLINOIS
 FY 2023-24 ANNUAL BUDGET
 DETAIL OF MOTOR FUEL TAX FUND REVENUES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2022-23 ORIGINAL BUDGET | 2022-23 PROJECTED ACTIVITY | 2023-24 APPROVED BUDGET | 2023-24 APPROVED AMT CHANGE | 2023-24 APPROVED % CHANGE |
|--------------------------------------|---------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Fund 04 - Motor Fuel Tax Fund | | | | | | |
| REVENUES | | | | | | |
| INTERGOVERNMENTAL | | | | | | |
| 04-00-310-216 | MOTOR FUEL TAX ALLOTMENTS | \$ 341,732 | \$ 357,000 | \$ 334,229 | \$ (7,503) | (2.2%) |
| 04-00-310-218 | MFT CAPITAL BOND RECEIPTS | 93,803 | 93,800 | - | (93,803) | (100.0%) |
| TOTAL INTERGOVERNMENTAL | | 435,535 | 450,800 | 334,229 | (101,306) | (23.3%) |
| NON-OPERATING | | | | | | |
| 04-00-320-108 | INVESTMENT INCOME | 250 | 250 | 250 | - | - |
| TOTAL REVENUES | | \$ 435,785 | \$ 451,050 | \$ 334,479 | \$ (101,306) | (23.2%) |

VILLAGE OF WILLOWBROOK, ILLINOIS
 FY 2023-24 ANNUAL BUDGET
 DETAIL OF SSA BOND & INTEREST FUND REVENUES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2022-23 ORIGINAL BUDGET | 2022-23 PROJECTED ACTIVITY | 2023-24 APPROVED BUDGET | 2023-24 APPROVED AMT CHANGE | 2023-24 APPROVED % CHANGE |
|---|---------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Fund 06 - SSA BOND & INTEREST FUND | | | | | | |
| REVENUES | | | | | | |
| OPERATING REVENUE | | | | | | |
| 06-00-310-101 | PROPERTY TAXES | \$ 326,669 | \$ 326,700 | \$ 321,000 | \$ (5,669) | (1.7%) |
| NON-OPERATING REVENUE | | | | | | |
| 06-00-320-108 | INTEREST INCOME | | - 4,400 | 500 | 500 | - |
| TOTAL REVENUES | | \$ 326,669 | \$ 331,100 | \$ 321,500 | \$ (5,169) | (1.6%) |

VILLAGE OF WILLOWBROOK, ILLINOIS
 FY2023-24 ANNUAL BUDGET
 DETAIL OF WATER CAPITAL IMPROVEMENT FUND REVENUES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2022-23 ORIGINAL BUDGET | 2022-23 PROJECTED ACTIVITY | 2023-24 APPROVED BUDGET | 2023-24 APPROVED AMT CHANGE | 2023-24 APPROVED % CHANGE |
|---|---------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Fund - 09 Water Capital Improvement Fund | | | | | | |
| REVENUES | | | | | | |
| NON-OPERATING | | | | | | |
| 09-00-320-108 | INTEREST INCOME | \$ - | \$ - | \$ 27,000 | \$ - | - |
| NON-OPERATING | | | | | | |
| TOTAL REVENUES | | \$ - | \$ 27,000 | \$ - | \$ - | - |

VILLAGE OF WILLOWBROOK, ILLINOIS
 FY2023-24 ANNUAL BUDGET
 DETAIL OF CAPITAL PROJECTS FUND REVENUES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2022-23 ORIGINAL BUDGET | 2022-23 PROJECTED ACTIVITY | 2023-24 APPROVED BUDGET | 2023-24 APPROVED AMT CHANGE | 2023-24 APPROVED % CHANGE |
|--|----------------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Fund - 10 Capital Projects Fund | | | | | | |
| REVENUES | | | | | | |
| OTHER REVENUE | | | | | | |
| 10-55-310-611 | GRANTS | \$ 1,106,300 | \$ 1,106,300 | - | \$ (1,106,300) | (100.0%) |
| TOTAL OTHER REVENUE | | 1,106,300 | 1,106,300 | - | (1,106,300) | (100.0%) |
| UNK_REV | | | | | | |
| 10-55-320-600 | MOTOR FUEL TAX | 520,000 | 520,000 | - | (520,000) | (100.0%) |
| 10-55-320-601 | REBUILD ILLINOIS BOND | 250,000 | 250,000 | - | (250,000) | (100.0%) |
| TOTAL UNK_REV | | 770,000 | 770,000 | - | (770,000) | (100.0%) |
| TRANSFERS IN | | | | | | |
| 10-55-330-101 | TRANSFER FROM GENERAL FUND | 650,000 | 650,000 | 2,609,100 | 1,959,100 | 301.4% |
| 10-55-330-102 | TRANSFER FROM WATER | 3,857,900 | 3,857,900 | - | (3,857,900) | (100.0%) |
| 10-55-330-100 | TRANSFER FROM WATER CAPITAL FUND | - | - | - | - | - |
| 10-55-330-115 | GENERAL OBLIGATION BOND | - | - | 2,550,000 | 2,550,000 | - |
| TRANSFERS IN | | 4,507,900 | 4,507,900 | 5,159,100 | 651,200 | 14.4% |
| TOTAL REVENUES | | | | | | |
| | | \$ 6,384,200 | \$ 6,384,200 | \$ 6,245,100 | \$ (139,100) | (2.18%) |

VILLAGE OF WILLOWBROOK, ILLINOIS
 FY2023-24 ANNUAL BUDGET
 DETAIL OF DEBT SERVICE FUND REVENUES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2022-23 ORIGINAL BUDGET | 2022-23 PROJECTED ACTIVITY | 2023-24 APPROVED BUDGET | 2023-24 APPROVED AMT CHANGE | 2023-24 APPROVED % CHANGE |
|------------------------------------|----------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Fund - 11 Debt Service Fund | | | | | | |
| REVENUES | | | | | | |
| TRANSFERS IN | | | | | | |
| 11-00-330-101 | TRANSFER FROM GENERAL FUND | \$ 280,739 | \$ 322,709 | \$ 322,720 | \$ 41,981 | 15.0% |
| 11-00-330-102 | TRANSFER FROM WATER FUND | 45,918 | 20,041 | 20,330 | (25,588) | (55.7%) |
| TRANSFERS IN | | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| TOTAL REVENUES | | \$ 326,657 | \$ 342,750 | \$ 343,050 | \$ 16,393 | 5.0% |
| <hr/> | | | | | | |

VILLAGE OF WILLOWBROOK, ILLINOIS
 FY2023-24 ANNUAL BUDGET
 DETAIL OF ROUTE 83/PLAINFIELD ROAD BUSINESS DISTRICT TAX FUND REVENUES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2022-23 ORIGINAL BUDGET | 2022-23 PROJECTED ACTIVITY | 2023-24 APPROVED BUDGET | 2023-24 APPROVED AMT CHANGE | 2023-24 APPROVED % CHANGE |
|--|---|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Fund - 15 Route 83/Plainfield Road Business District Tax Fund | | | | | | |
| REVENUES | | | | | | |
| OTHER TAXES | | | | | | |
| 15-00-310-201 | BUSINESS DISTRICT SALES TAX TOWN CENTER | \$ 631,250 | \$ 619,278 | \$ 625,471 | \$ (5,779) | (0.9%) |
| OTHER TAXES | | 631,250 | 619,278 | 625,471 | | |
| TOTAL REVENUES | | \$ 631,250 | \$ 619,278 | \$ 625,471 | \$ (5,779) | (0.9%) |

VILLAGE OF WILLOWSBROOK, ILLINOIS
 FY2023-24 ANNUAL BUDGET
 DETAIL OF AMERICAN RESCUE PLAN ACT (ARPA) FUND REVENUES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2022-23 ORIGINAL BUDGET | 2022-23 PROJECTED ACTIVITY | 2023-24 APPROVED BUDGET | 2023-24 APPROVED AMT CHANGE | 2023-24 APPROVED % CHANGE |
|---|----------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Fund 16 - American Rescue Plan Act (ARPA) Fund | | | | | | |
| REVENUES | | | | | | |
| OTHER REVENUE | | | | | | |
| 16-00-310-922 | FEDERAL/STATE GRANTS | \$ - | \$ 77,060 | \$ 1,086,000 | \$ 1,086,000 | \$ - |
| OTHER REVENUE | | | | | | |
| | | | | | | |
| NON-OPERATING | | | | | | |
| 16-00-320-108 | INTEREST INCOME | \$ - | \$ 8,900 | \$ - | \$ - | \$ - |
| NON-OPERATING | | | | | | |
| TOTAL ARPA FUND REVENUES | | \$ - | \$ 85,960 | \$ 1,086,000 | \$ 1,086,000 | \$ - |
| | | | | | | |

VILLAGE OF WILLOWBROOK, ILLINOIS

FY2023-24 ANNUAL BUDGET

DETAIL OF GENERAL OBLIGATION BONDS, SERIES 2022A & 2022B FUND REVENUES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2022-23 ORIGINAL BUDGET | 2022-23 PROJECTED ACTIVITY | 2023-24 APPROVED BUDGET | 2023-24 APPROVED AMT CHANGE | 2023-24 APPROVED % CHANGE |
|---|----------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Fund - 17 General Obligation Bonds, Series 2022A & B | | | | | | |
| REVENUES | | | | | | |
| INTEREST INCOME | | | | | | |
| 17-80-320-108 | INTEREST INCOME | \$ - | \$ 30,000 | \$ - | \$ - | - |
| 17-85-320-108 | INTEREST INCOME | - | 274,000 | - | - | - |
| TOTAL INTEREST INCOME | | - | 304,000 | - | - | - |
| OTHER SOURCES OF FINANCING | | | | | | |
| BOND PROCEEDS | | | | | | |
| 17-80-320-104 | BOND PROCEEDS | - | 1,020,000 | - | - | - |
| 17-85-320-108 | BOND PROCEEDS | - | 8,920,000 | - | - | - |
| TOTAL BOND PROCEEDS | | - | 9,940,000 | - | - | - |
| PREMIUM ON BOND ISSUE | | | | | | |
| 17-85-320-106 | | - | 225,000 | - | - | - |
| TOTAL PREMIUM ON BOND ISSUE | | - | 225,000 | - | - | - |
| TRANSFERS IN | | | | | | |
| 17-80-330-101 | TRANSFER FROM GENERAL FUND | - | 520,453 | 363,905 | 363,905 | - |
| TRANSFERS IN | | - | 520,453 | 363,905 | 363,905 | - |
| TRANSFERS IN | | | | | | |
| 17-85-330-101 | TRANSFER FROM GENERAL FUND | - | 194,198 | 346,096 | 346,096 | - |
| TRANSFERS IN | | - | 194,198 | 346,096 | 346,096 | - |
| TOTAL REVENUES | | \$ - | \$ 11,183,651 | \$ 710,001 | \$ 710,001 | - |

VILLAGE OF WILLOWSBROOK, ILLINOIS
 FY2023-24 ANNUAL BUDGET
 DETAIL OF OPPORTUNITY RESERVE FUND REVENUES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2022-23 ORIGINAL BUDGET | 2022-23 PROJECTED ACTIVITY | 2023-24 APPROVED BUDGET | 2023-24 APPROVED AMT CHANGE | 2023-24 APPROVED % CHANGE |
|--|----------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Fund 18 - Opportunity Reserve Fund | | | | | | |
| REVENUES | | | | | | |
| TRANSFERS IN | | | | | | |
| 18-00-330-101 | TRANSFER FROM GENERAL FUND | \$ - | \$ - | \$ 6,189,687 | \$ 6,189,687 | - |
| TRANSFERS IN | | | | | | |
| TOTAL OPPORTUNITY RESERVE FUND REVENUES | | \$ - | \$ - | \$ 6,189,687 | \$ 6,189,687 | - |

EXPENDITURE SUMMARY



Village of
WILLOWBROOK

Village of Willowbrook
Expenditure Summary - All Funds ⁽¹⁾

| FUND ⁽²⁾ | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 23-24 | FY 24-25 | FY 25-26 | FY 26-27 | FY 27-28 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Actual | Actual | Budget | Projected | Approved | Budget | Projection | Projection | Projection |
| General Fund | \$ 9,443,779 | \$ 11,591,895 | \$ 11,620,160 | \$ 14,994,592 | \$ 20,492,323 | \$ 14,675,408 | \$ 14,633,414 | \$ 15,108,870 | \$ 15,333,224 |
| Water Fund | 3,520,237 | 3,744,750 | 3,389,012 | 3,327,967 | 3,250,737 | 3,376,604 | 3,461,584 | 3,548,961 | 4,763,811 |
| Motor Fuel Tax Fund | 245,346 | 489,305 | 715,000 | 847,937 | 130,000 | 250,000 | 400,000 | 250,000 | 250,000 |
| SSA Bond & Interest Fund | 321,925 | 320,585 | 320,585 | 323,425 | 320,100 | 320,910 | 320,500 | 318,840 | 320,900 |
| Water Capital Improvements Fund ⁽³⁾ | 3,358 | 182,595 | - | 34,768 | - | - | 94,000 | 475,000 | - |
| Capital Projects Fund ⁽³⁾ | - | 345 | 6,384,200 | 3,684,234 | 6,245,100 | 3,368,000 | 3,562,000 | 2,275,000 | 2,925,000 |
| Debt Service Fund | 326,546 | 326,657 | 326,657 | 342,750 | 343,050 | 345,850 | 343,350 | 345,700 | 347,750 |
| Land Acquisition, Facility Expansion & Renovation Fund ⁽⁴⁾ | - | 66,296 | - | - | - | - | - | - | - |
| Rt. 83/Plainfield Road Business District Tax Fund ⁽⁵⁾ | 72,695 | 69,484 | 281,974 | 551,571 | 288,550 | 362,118 | 365,481 | 368,946 | 372,514 |
| General Obligation Bonds, Series 2022A & 2022B ⁽⁶⁾ | - | - | - | 1,177,320 | 3,260,001 | 1,770,551 | 1,558,530 | 1,559,174 | 1,559,236 |
| American Rescue Plan Act (ARPA) Fund ⁽⁷⁾ | - | - | - | 77,060 | 1,086,000 | 8,900 | - | - | - |
| Opportunity Reserve Fund ⁽⁷⁾ | - | - | - | - | - | - | - | - | - |
| Total Expenditures | \$ 13,933,886 | \$ 16,791,912 | \$ 23,037,588 | \$ 25,361,624 | \$ 35,415,861 | \$ 24,478,341 | \$ 24,738,859 | \$ 24,250,491 | \$ 25,872,435 |

FOOTNOTES:

⁽¹⁾ Includes transfers-out to other funds of \$13,487,838 for FY23-24 approved budget.

⁽²⁾ Does not include Police Pension Trust Fund.

⁽³⁾ Beginning FY2022-23, all water capital improvements are budgeted in the Capital Projects Fund.

⁽⁴⁾ Fund closed in FY2022-23.

⁽⁵⁾ Beginning in FY2022-23, salaries and benefits are allocated.

⁽⁶⁾ Bonds issued June 2022.

⁽⁷⁾ New Fund

| | % | \$ |
|--|--------|------------|
| Change from FY2022-23 Budget to FY2023-24 Approved Budget | 53.7% | 12,378,273 |
| Change from FY2022-23 Budget to FY2022-23 Projected | 10.09% | 2,324,036 |
| Change from FY2022-23 Projected to FY2023-24 Approved Budget | 39.6% | 10,054,237 |

EXPENDITURE SUMMARY – ALL FUNDS

The Village of Willowbrook reports the following Funds:

A. Major Funds

- a. General Fund
- b. Route 83/Plainfield Business District Tax Fund – this Fund is a Special Revenue Fund
- c. General Obligation Bonds, Series 2022A & 2022B Fund
- d. Opportunity Reserve Fund

B. Enterprise Fund – Water Fund / Water Capital Improvement Fund

C. Non-Major Special Revenue Funds

- a. Motor Fuel Tax Fund
- b. Debt Service Fund
- c. Capital Projects Fund
- d. American Rescue Plan Act (ARPA) Fund

D. Fiduciary Funds

- a. Police Pension Trust Fund
- b. Special Service Area #1 Bond and Interest Fund

In each Fund section of the “*FY2023-24 Annual Budget*” is an Organizational Chart; “*Goals, Objectives, and Accomplishments*” narrative that includes a mission statement, prior fiscal year accomplishments, and goals and objectives for the upcoming fiscal year; department summary; and detail of revenues/expenditures that provides a comparison to the FY2022-23 budget.

GENERAL FUND

The General Fund accounts for the expenditures of the Village Board and Clerk, Board of Police Commissioners, and all operating departments, which include Administration, Community Development, Parks and Recreation, Finance, Police Department, and Municipal Services Department / Public Works Division. The following table compares the FY2023-24 Budget to the FY2022-23 Budget for all Departments noted above. While transfers to other Funds are included in the Administration budget, transfers are shown separately in the table.

| DEPARTMENT | FY2023-24 | FY2022-23 | Change | Change2 |
|-------------------------------|---------------------|---------------------|--------------------|--------------|
| | BUDGET | BUDGET | \$ | % |
| Village Board & Clerk | \$79,848 | \$76,960 | \$2,888 | 3.8% |
| Board of Police Commissioners | 23,779 | 24,779 | (1,000) | (4.0%) |
| Administration | 1,522,883 | 1,384,343 | 138,540 | 10.0% |
| Community Development | 511,344 | 849,203 | (337,859) | (39.8%) |
| Parks and Recreation | 799,045 | 649,050 | 149,995 | 23.1% |
| Finance | 199,286 | 191,970 | 7,316 | 3.8% |
| Police Department | 6,361,511 | 6,001,023 | 360,488 | 6.0% |
| Public Works | 1,163,119 | 1,447,442 | (284,323) | (19.6%) |
| Transfers to Other Funds | 9,831,508 | 995,390 | 8,836,118 | 887.7% |
| TOTAL ALL DEPARTMENTS | \$20,492,323 | \$11,620,160 | \$8,872,163 | 76.4% |

Village Board and Clerk

The Village Board & Clerk FY2023-24 Budget is comparable to the FY2022-23 Budget. The FY2023-24 Budget increased \$2,888, or 3.8%, primarily due to increased fees/dues/subscription costs.

Board of Police Commissioners

The Board of Police Commissioners FY2023-24 Budget is comparable to the FY2022-23 Budget. The FY2023-24 Budget decreased by \$1,000, or 4.0%, from the FY2022-23 budget.

Administration

The Administration FY2023-24 Budget increased approximately \$138,540, or 10%, from the FY2022-23 Budget primarily due to the following.

- Salaries and benefits expenditures for the FY2023-24 Budget is projected to increase approximately \$297,000, or 56%, from the prior fiscal year budget, which is attributed to the following changes.
 - Addition of two positions – Administrative Analyst and Administrative Services Coordinator – to the Administration budget, which accounts for approximately \$116,000 of the increase.

- Increase in health insurance benefits of approximately \$85,000. It should be noted that this increase is the lowest increase in health insurance benefits expense in the past five years.
- Increase in the Village Administrator and Assistant to the Village Administrator salaries and benefits due to personnel changes, which accounted for approximately \$65,000 of the total increase in the FY2023-24 salaries and benefits budget.
- The FY2023-24 Budget for insurance premium expense decreased \$140,000 from the FY2022-23 Budget due to the Village using the Intergovernmental Risk Management Agency (IRMA) reserve fund for its annual insurance premium.

Community Development

The Community Development FY2023-24 Budget decreased \$337,859, or 39.8%, from the FY2022-23 Budget. The following contributed to the significant decrease.

- The FY2023-24 Budget for plan review services expenditures are projected to decrease \$125,000, as the Department has transitioned from an outsourced plan review model to Village staff performing all plan review services. A new Deputy Director of Community Development specializing in residential plan review and SDR services was hired in FY2022-23.
- The FY2023-24 Budget for contractual services is projected to decrease \$200,000 due to the following changes.
 - Decreased special project expenditures of \$100,000. The special projects expense account is used for projects recommended by Village staff. For the FY2022-23 Budget, Village staff recommended two projects (a) Comprehensive Plan at \$40,000 and (b) software for building permits at \$600,000. Capital projects/capital assets (i.e., special projects) are now budgeted in the Capital Projects Fund in the FY2023-24 Budget.
 - Decreased building, plan review, and inspection services expenditures of approximately \$100,000 due to Village staff performing all planning services, as noted above. The Village is also planning to hire a Permit Technician specializing in serving customers and issuing permits over the counter.

In FY2023-24, Community Development will experience an overall increase in personnel expenditures and a decrease in contractual services expenditures.

Parks and Recreation

The Parks and Recreation FY2023-24 Budget is projected to increase by \$649,050, or 23.1%, from the FY2022-23 Budget.

- The FY2023-24 Budget has projected increased salaries and benefits of approximately \$189,000, which is 1.5 times the FY2022-23 Budget. The Village hired a Director of Parks and Recreation who has experience in parks and recreational services, accounting for approximately \$153,000 of the total increase in salaries and benefits expenditures.
- The FY2023-24 Budget has projected a decrease in contractual services expenditures of \$67,000, or approximately 42.0%, when compared to the FY2022-23 Budget. The decrease is primarily attributed to the decrease in landscape maintenance services of \$64,000.

Finance

The Finance FY2023-24 Budget has projected an increase of \$7,316, or 3.8%, which is due to increased costs of outsourcing the Chief Financial Officer and Staff Accountant positions.

Police Department

The Police Department FY2023-24 has projected an increase of \$360,488, or 6.0%, from the FY2022-23 Budget primarily due to the following.

- The Village's contribution to the Police Pension Fund (Fund) accounts for \$238,000, or approximately 66% of the total increase in the FY2023-24 Budget. The Village's contribution to the Fund is based on the actuarially determined amount.
- Administration – Contractual services increased approximately \$115,000 from the prior fiscal year's budget. The red-light adjudicator services budget increased \$72,000, accounting for 62.6% of the total increase of Administration – Contractual Services expenditures. The red-light adjudicator account is used to account for red light enforcement cameras for the purpose of increasing traffic safety. The annual cost of Flock services also increased by \$42,000.
- Building – Contractual Services expenditures are expected to decrease \$85,500 due to decreased building maintenance expenditures.
- The Administration – Equipment expenditure increase of approximately \$53,000 is due to the planned acquisition of body cameras and in-car cameras.

Municipal Service Department / Public Works Division

The Public Works' FY2023-24 Budget is expected to decrease \$284,323, or 19.6%, compared to the FY2022-23 Budget due to the following changes.

- Stormwater Improvements – Tree Maintenance expenditures are expected to decrease \$90,000 from the prior fiscal year as staff begin to use a programmatic approach for tree

maintenance throughout the Village. The approach is a four-year program for tree removal, stump removal, and tree trimming.

- Salt purchases have been moved to the Motor Fuel Tax Fund accounting for the \$85,000 decrease in salt expenditures.
- The decrease of \$55,000 for engineering service expenditures is primarily due to a decrease in special project expenditures. The special projects expense account is used for projects recommended by Village staff. For the FY2022-23 Budget, Village staff recommended a utility locator for the Geographic Information System at a cost of \$35,000. The staff did not recommend special projects for FY2023-24. It should be noted that all capital projects/capital assets (i.e., special projects) are budgeted in the Capital Projects Fund for the FY2023-24 budget.

GENERAL FUND – FUND BALANCE

The General Fund – Fund Balance is projected to be \$11,817,391 at April 30, 2023 and \$6,121,266 at April 30, 2024. The Village’s target for the General Fund’s – Fund Balance is between 146 and 183 days, or 40 – 50% of estimated operating expenditures, as documented in the Village’s *“Budgetary Policy”*. The projected number of days of operating expenditures in the General Fund’s – Fund Balance is 432 days and 213 days at April 30, 2023 and April 30, 2024, respectively. The significant decrease in the number of days is due to the transfer of approximately \$6.2 million of surplus funds to the Opportunity Reserve Fund.

The steady and strong financial position of the General Fund is a result of better-than-expected revenues and the ability to add new revenue sources. In response to the excess General Fund reserves, the Village created an Opportunity Reserve Fund, as noted above, that accounts for funds transferred from other Funds that will be used to fund future operations. The transfer and use of the surplus funds require Board approval.

MUNICIPAL SERVICES DEPARTMENT / WATER DIVISION

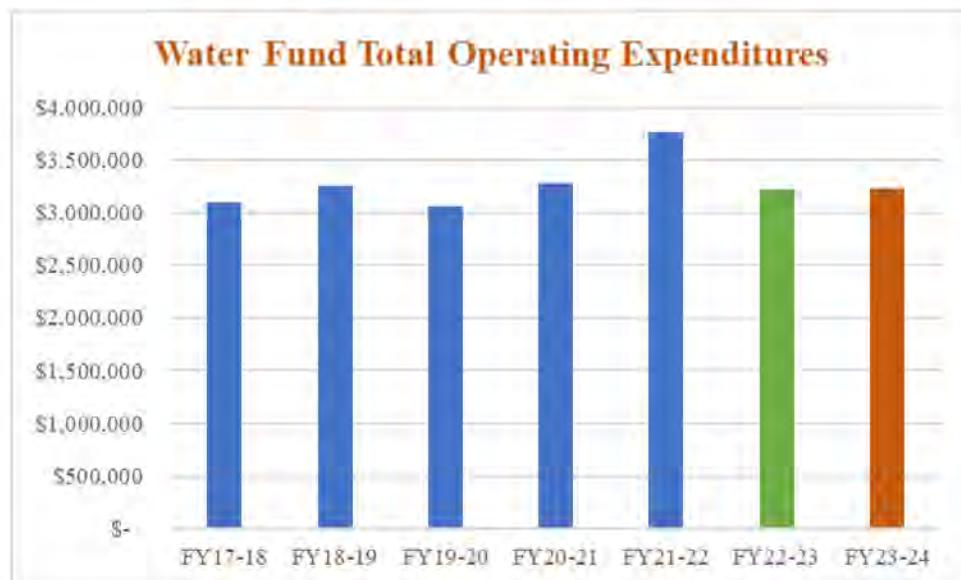
The Water Fund (Fund) accounts for the operating activities of the water utility, which include (a) maintaining / improving the water distribution system and storage facilities (b) reading, installing, and testing water meters (c) buying water and (d) distributing water to all residents and businesses within the Village.

The cost of water is, by far, the Water Division’s (Division) most significant expenditure, which is projected at approximately \$1.6 million for FY2023-24. The Village of Willowbrook is a customer of the DuPage Water Commission (Commission) and is a party to an executed water supply agreement with the Commission that expires in 2024. The agreement provides that (a) the Village pay only the cost of the water bought and delivered (b) each customer is liable for its proportionate share of any costs arising from defaults in payment obligations by other customers and (c) the variable water costs are subject to adjustment on a continuing basis.

The Water Fund's FY2023-24 Budget decreased approximately \$112,687, or 3.4%, from the FY2022-23 Budget. The primary reasons for the decrease are noted below.

- The FY2023-24 Budget for insurance premium expense is projected to decrease approximately \$94,000 from the FY2022-23 Budget due to the Village using the Intergovernmental Risk Management Agency (IRMA) reserve fund for its annual insurance premium.
- The FY2023-24 Budget for salaries and benefits is expected to increase approximately \$83,000 as the Village continues to refine its practice of distributing certain salaries and benefits expenses from other departments to the Water Division.
- The FY2023-24 Budget is based on an expected decrease in the total annual cost of water by approximately \$40,000.
- The FY2023-24 Budget for meter flow testing and leak survey expenditures is expected to decrease from the FY2022-23 Budget by \$28,000 and \$25,000, respectively, due to Village staff performing meter flow testing and more leak detection in place of contracted services.

The bar graph below charts the Village's Water Division's total actual operating expenses for FY2018 – FY2022 and the total projected operating expenses for FY2023 and FY2024. The Water Fund's average total actual operating expenses for the five fiscal years noted is approximately \$3.3 million. The only fiscal year that exceeded the average was FY2022, primarily due to \$0.2 million of water distribution system repair and maintenance expense, and \$0.1 million of vehicle acquisitions.



The above chart does not include the Division's debt service payments on the IEPA Loan or transfers out to the Debt Service Fund for its part of the principal and interest on the General

Obligation (Alternate Revenue Source) Bonds, Series 2015. The Division's annual debt service payments for FY2023-24 are \$20,793 and \$54,448 for the G.O. Bonds, Series 2015 and IEPA Loan, respectively.

Water Division Working Capital

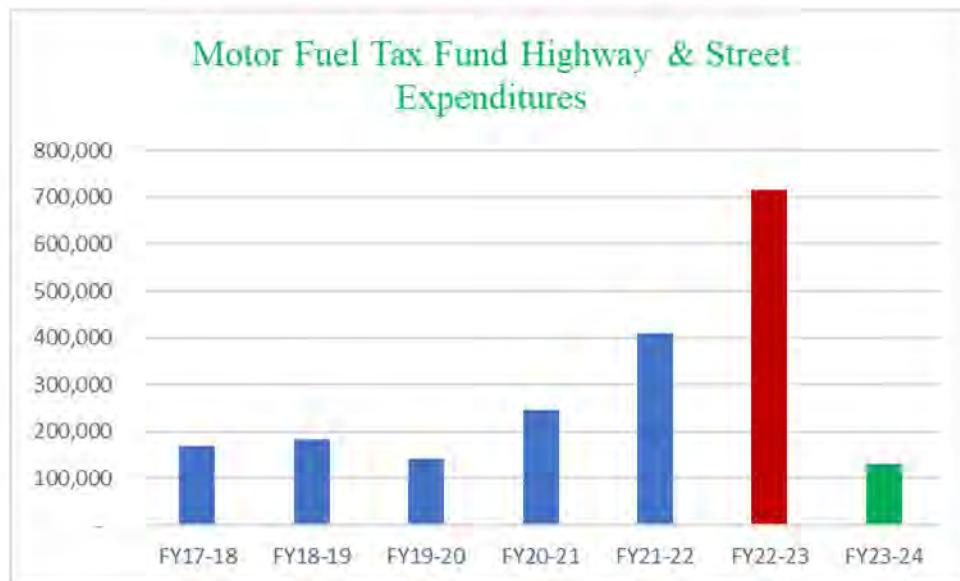
Working capital are the funds the Water Division has available to meet its current, short-term obligations. It is calculated as current assets minus current liabilities, and is an indicator of liquidity; therefore, working capital is more comparable to a governmental fund balance than net position. The Water Division's working capital balance is estimated to be \$1,748,201 and \$2,064,102 at April 30, 2023 and April 30, 2024, respectively.

MOTOR FUEL TAX FUND

The mission of the Motor Fuel Tax Fund (MFT) is to use revenues received from the State of Illinois for the Village's Annual Street Maintenance Program, which maintains the Village's infrastructure, and is integrated with the Capital Improvement Program. The State outlines the permissible uses of the funds for maintaining and fostering a quality neighborhood living experience and for maintaining the Village's infrastructure.

On July 1, 2020, the State of Illinois increased the motor fuel tax rate as part of the *"Rebuild Illinois Capital Plan"* that increased the Village's portion of these revenues. An additional component of the *"Rebuild Illinois Capital Plan"* is a \$1.5 billion grant program made possible from State bond sale proceeds. The Village's part of this program was \$187,607 that was paid out twice a year starting in 2020. These funds are only to be used for bondable capital improvements.

The following bar chart graphs the Motor Fuel Tax Fund's total actual highway and street expenditures for FY2018 – FY2022, and the total projected highway and street expenditures for FY2023 and FY2024. Prior to FY2020-21, the MFT Fund's expenditures were less than \$0.2 million. In FY2020-21 and FY2021-22, street maintenance expenditures increased to \$236,653 and \$409,305.



The Village financed \$443,000 of its FY2022-23 highway and street projects using “*Rebuild Illinois*” funds and \$424,000 from MFT Fund reserves. The FY2022-23 projects included 67th Street rehabilitation, Roger’s Farm resurfacing, and the Annual Street Maintenance Program.

The Motor Fuel Tax Fund – Fund Balance is projected to be \$702,585 at April 30, 2024.

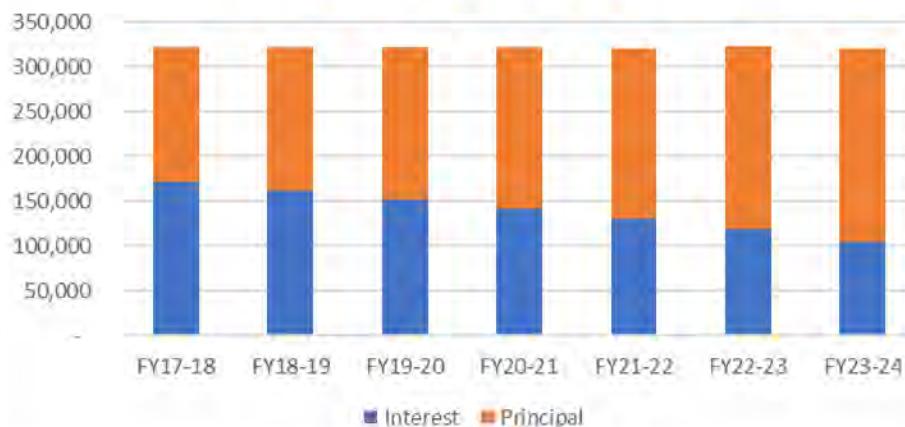
SPECIAL SERVICE AREA BOND AND INTEREST FUND

The Special Service Area (SSA) Bond and Interest Fund was created to account for public improvement expenditures incurred for development of the Willowbrook Town Center (Center), debt service payments on the bonds issued to fund the improvements, and property taxes received.

As the Special Service Area project has been completed, all expenditures of the SSA Bond and Interest Fund are for annual debt service payments on the non-commitment bonds. The Village imposes an ad valorem property tax on the Center’s property owners and the property taxes are used to repay the SSA non-commitment bonds.

The bar chart below shows the breakdown of the annual debt service payment. As shown, each year, the principal portion increases, while the interest expense portion decreases. The final debt service payment will be made on January 1, 2029.

Special Service Area Bonds, Series 2007 Debt Service Payments



WATER CAPITAL IMPROVEMENT FUND

The Water Capital Improvement Fund was initially established to account for the \$0.40 rate reduction that the Village received from the DuPage Water Commission on each one thousand gallons of water bought. The rate reduction program is no longer in place.

In FY2013-14, the Village Board approved a 'pay as you go' method of financing capital projects in lieu of issuing debt. In following the 'pay as you go' method, the Village transferred funds from the Water Fund to the Water Capital Improvements Fund to build reserves to be used to fund future capital needs of the water distribution system.

Beginning with the FY2022-23 budget, the Village budgets all water capital improvement projects in the Capital Projects Fund.

CAPITAL PROJECTS FUND

Capital Project Funds are established to account for bond / bank loan proceeds used for the acquisition of capital assets or construction of major capital projects, other than those financed by proprietary revenue sources or special service area bond proceeds. The ongoing operating costs related to these projects are funded by the General Fund and/or Special Revenue Funds, typically with little or no additional headcount needed.

It should be noted that beginning in FY2022-23, the Village began budgeting planned capital projects/capital asset expenditures in the Capital Projects Fund. Prior to FY2022-23, capital expenditures were budgeted in the requested General Fund Department.

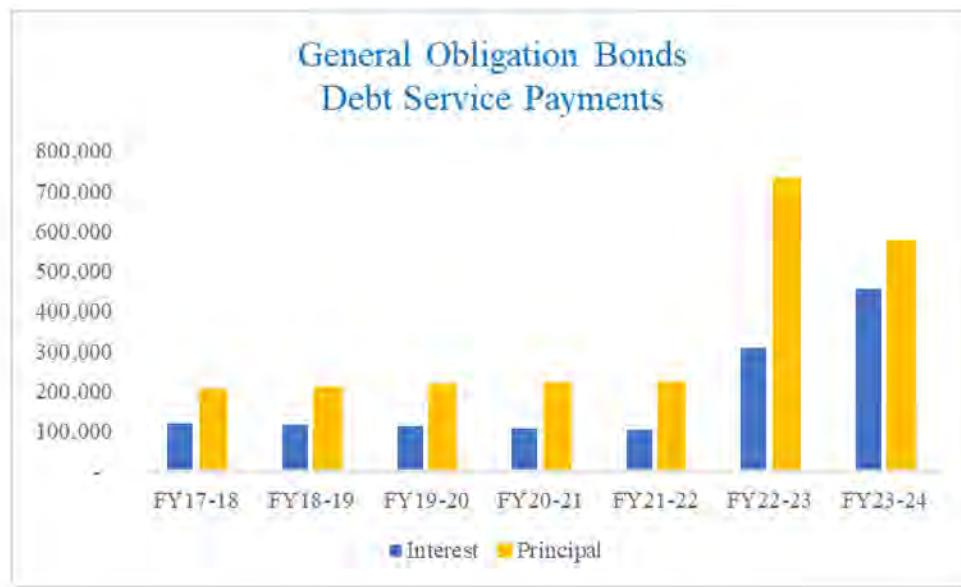
DEBT SERVICE FUND

The Debt Service Fund was created to account for the transfer of funds to pay for principal and interest on general government bonded indebtedness. The principal and interest on the IEPA Loan is paid by the Water Fund. Currently, scheduled bond and interest payments are made to retire the following general obligation bond issues.

- General Obligation (Alternate Revenue Source) Bonds, Series 2015 issued to finance the renovation of the police station, the painting of the water tower, and the advance refunding of a portion of the General Obligation Bonds, Series 2008.
- General Obligation Bonds, Series 2022A and 2022B issued to finance the costs of specific capital projects and economic development initiatives of the Village.

As a home-rule community, the Village does not have a legal debt limit.

The following bar chart shows the Village's actual debt service payments for the last five fiscal years, total debt service payments for FY2022-23, and total budgeted debt service payments for FY2023-24. The chart also shows the principal and interest portions of the annual debt service payment. The significant increase in the debt service payments for FY2023 and FY2024 reflects the issuance of the General Obligation Bonds, Series 2022A and 2022B.



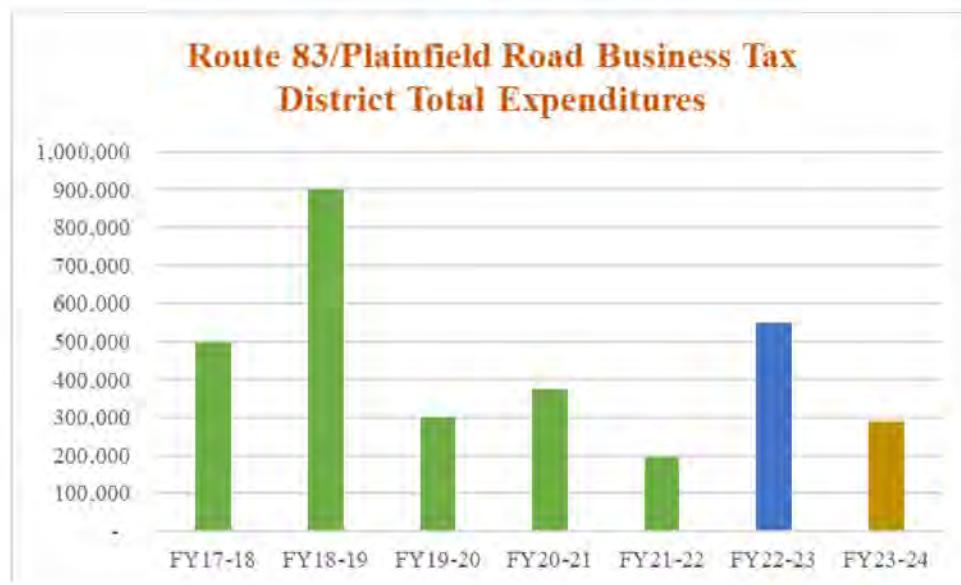
Route 83/Plainfield Road Business District Tax Fund

The Route 83/Plainfield Road Business District (District) was created on July 11, 2016. The District encompasses two sections.

- a. The section north of Plainfield Road is anchored by Pete's Fresh Market that is next to Ulta Beauty, Stein Mart, and newly constructed out lot buildings. Together, these properties are known as *The Willows of Willowbrook*.
- b. The section south of Plainfield Road is the location of the *Willowbrook Town Center* (Center). The Center has 182,463 square feet of retail space. Bed Bath & Beyond is currently the Center's largest tenant with 28,200 square feet of space. As a result of Bed Bath & Beyond filing for bankruptcy in April 2023, the doomed retailer has been auctioning off its leases to other large retailers. Just behind Bed Bath & Beyond are Michaels and Staples with 21,479 and 20,389 square feet of space, respectively.

In conjunction with the development of the District, the Village imposed a 1% business district sales tax on those businesses within the District. The sales tax revenues are restricted to spending on only those expenses related to the Business District. Total projected expenditures for FY2022-23 are approximately \$0.06 million, of which \$0.04 million, or 77%, is for economic development incentives. The remaining budgeted expenses are primarily for salaries and benefits of approximately \$109,000.

The following chart shows total Business District actual expenditures for the last five fiscal years, total projected expenditures for FY2022-23, and the total budgeted expenditures for FY2023-24.



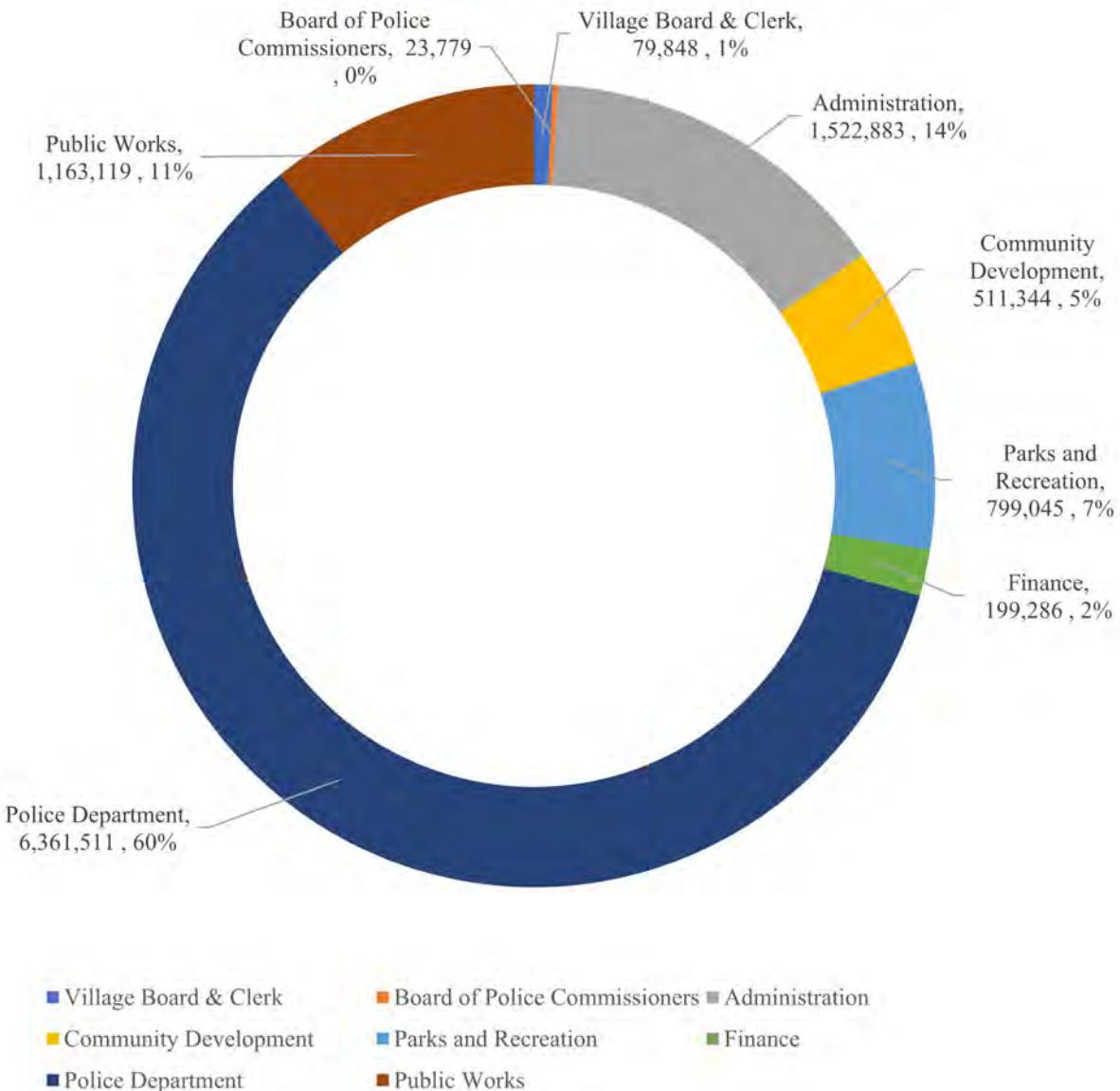
GENERAL FUND



Village of
WILLOWBROOK

General Fund Expenditures FY2023-24

Department Expenses as a % of Total



**FY2023-24 ANNUAL BUDGET
GENERAL FUND
FIVE YEAR FORECAST**

| | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget | FY 22-23 Projected | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 |
|--|--------------------|--------------------|--------------------|-----------------------|----------------------|------------------------|------------------------|------------------------|------------------------|
| | | | | | FY 23-24 Proposed | FY 24-25 Projection | FY 25-26 Projection | FY 26-27 Projection | FY 27-28 Projection |
| Beginning Fund Balance @ May 1 | \$ 5,501,964 | \$ 8,455,164 | \$ 11,254,197 | \$ 11,254,197 | \$ 11,817,391 | \$ 6,121,266 | \$ 6,230,876 | \$ 6,593,579 | \$ 6,655,606 |
| Revenues | 11,047,855 | 14,390,928 | 15,197,360 | 15,557,786 | 14,796,198 | 14,785,018 | 14,996,116 | 15,170,898 | 15,399,425 |
| Transfers In | 717,758 | - | - | - | - | - | - | - | - |
| Total Revenues/Transfers In | 11,765,613 | 14,390,928 | 15,197,360 | 15,557,786 | 14,796,198 | 14,785,018 | 14,996,116 | 15,170,898 | 15,399,425 |
| Operating Expenditures | 9,163,928 | 11,263,229 | 11,038,171 | 9,985,108 | 10,480,815 | 10,885,853 | 11,340,193 | 11,805,806 | 10,320,428 |
| Capital Expenditures | - | - | 301,250 | 453,192 | 180,000 | 253,643 | 260,946 | 268,468 | 276,216 |
| Transfers Out | 279,851 | 328,666 | 280,739 | 4,556,292 | 9,831,508 | 3,535,912 | 3,032,275 | 3,034,596 | 4,736,580 |
| Total Expenditures/Transfers Out | 9,443,779 | 11,591,895 | 11,620,160 | 14,994,592 | 20,492,323 | 14,675,408 | 14,633,414 | 15,108,870 | 15,333,224 |
| Net Surplus (Deficit) | 2,321,834 | 2,799,033 | 3,577,200 | 563,194 | (5,696,125) | 109,610 | 362,702 | 62,028 | 66,201 |
| Prior Period adjustment | 631,366 | - | - | - | - | - | - | - | - |
| Ending Fund Balance @April 30 | 8,455,164 | 11,254,197 | 14,831,397 | 11,817,391 | \$ 6,121,266 | \$ 6,230,876 | \$ 6,593,579 | \$ 6,655,606 | \$ 6,721,807 |
| Daily Operating Cost ⁽¹⁾ | \$ 25,107 | \$ 30,858 | \$ 30,242 | \$ 27,356 | \$ 28,715 | \$ 29,824 | \$ 31,069 | \$ 32,345 | \$ 28,275 |
| # Days Fund Balance Reserve ⁽²⁾ | 337 | 365 | 490 | 432 | 213 | 209 | 212 | 206 | 238 |
| # Days Reserve Objective ⁽³⁾ | 120 | 120 | 120 | 120 | 146-183 | 146-183 | 146-183 | 146-183 | 146-183 |

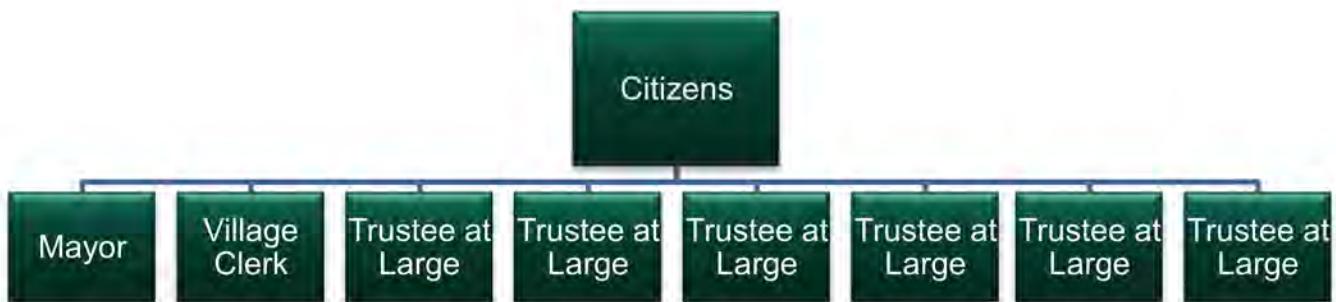
FOOTNOTES:

⁽¹⁾ Operating Expenditures / 365 days

⁽²⁾ Ending Fund Balance / Daily Operating Costs

⁽³⁾ Policy change effective January 2023

Village of Willowbrook Village Board and Clerk Organizational Chart



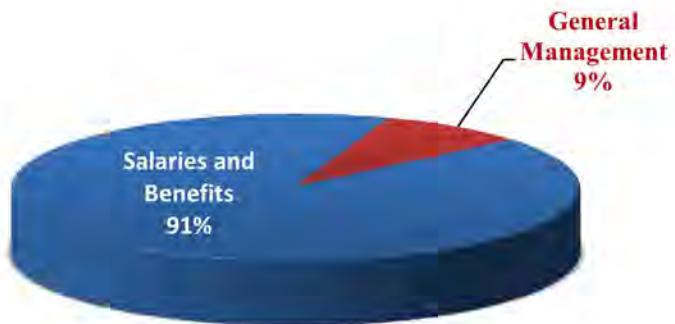
The Village Board establishes Village policies and procedures and is responsible for all Village legislative matters. The Mayor serves as the Chairperson at Board meetings and appoints various Committee Members. The six-member Board of Trustees are elected at large on a staggered four-year term. The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

Village Board and Clerk Summary

Fiscal Year 2023-24

| Program | Expense Classification | FY 2023-24 | | FY 2022-23 | | FY 2021-22 | |
|------------------------------------|------------------------|------------|---------------|-------------|---------------|----------------|---------------|
| | | Budget | | Budget | | Budget | |
| 400/410 | Salaries and Benefits | \$ | 73,048 | \$ | 71,580 | \$ | 66,745 |
| 410 | General Management | | 6,800 | | 5,292 | | 14,716 |
| 417 | Data Processing | | - | | - | | 5,250 |
| 420 | Community Relations | | - | | 88 | | 500 |
| Total Expenditures | | \$ | 79,848 | \$ | 76,960 | \$ | 87,211 |
| Change from Prior FY Budget | | | | 3.8% | | (11.8%) | |

Classification of Expense as a Percentage of Total Expenditures



VILLAGE OF WILLOWBROOK, ILLINOIS

FY 2023-24 ANNUAL BUDGET

DETAIL OF EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2022-23 | 2022-23 | 2023-24 | 2023-24 | 2023-24 | |
|--|------------------------------------|-----------------|--------------------|-----------------|---------------------|-------------------|--|
| | | ORIGINAL BUDGET | PROJECTED ACTIVITY | APPROVED BUDGET | APPROVED AMT CHANGE | APPROVED % CHANGE | |
| Dept 05 - Village Board and Clerk | | | | | | | |
| EXPENDITURES | | | | | | | |
| <u>GENERAL MANAGEMENT</u> | | | | | | | |
| PERSONAL SERVICES | | | | | | | |
| 01-05-400-147 | MEDICARE | 982 | 1,260 | 1,260 | 278 | 28.3% | |
| 01-05-400-161 | SOCIAL SECURITY | 4,200 | 5,390 | 5,390 | 1,190 | 28.3% | |
| 01-05-410-101 | SALARY - MAYOR & VILLAGE BOARD | 58,308 | 65,508 | 65,508 | 7,200 | 12.3% | |
| 01-05-410-125 | SALARY - VILLAGE CLERK | 7,200 | - | - | (7,200) | (100.0%) | |
| 01-05-410-141 | LIFE INSURANCE - ELECTED OFFICIALS | 890 | 890 | 890 | - | - | |
| TOTAL PERSONAL SERVICES | | 71,580 | 73,048 | 73,048 | 1,468 | 2.1% | |
| SUPPLIES AND MATERIALS | | | | | | | |
| 01-05-410-301 | OFFICE SUPPLIES | 450 | 200 | 200 | (250) | (55.6%) | |
| 01-05-410-302 | PRINTING & PUBLISHING | 72 | - | - | (72) | (100.0%) | |
| 01-05-410-303 | FUEL/MILEAGE/WASH | 200 | 100 | 100 | (100) | (50.0%) | |
| 01-05-410-304 | SCHOOLS/CONFERENCES/TRAVEL | 1,599 | 1,599 | 2,000 | 401 | 25.1% | |
| 01-05-410-307 | FEES/DUES/SUBSCRIPTIONS | 2,400 | 4,000 | 4,000 | 1,600 | 66.7% | |
| TOTAL SUPPLIES AND MATERIALS | | 4,721 | 5,899 | 6,300 | 1,579 | 33.4% | |
| CONTRACTUAL SERVICES | | | | | | | |
| 01-05-410-201 | PHONE - TELEPHONES | 571 | 500 | 500 | (71) | (12.4%) | |
| TOTAL CONTRACTUAL SERVICES | | 571 | 500 | 500 | (71) | (12.4%) | |
| TOTAL GENERAL MANAGEMENT | | 76,872 | 79,447 | 79,848 | 2,976 | 3.9% | |
| <u>COMMUNITY RELATIONS</u> | | | | | | | |
| 01-05-420-365 | PUBLIC RELATIONS | 88 | - | - | (88) | (100.0%) | |
| TOTAL COMMUNITY RELATIONS | | 88 | - | - | (88) | (100.0%) | |
| TOTAL VILLAGE BOARD AND CLERK | | 76,960 | 79,447 | 79,848 | 2,888 | 3.8% | |

**Board of Police Commissioners Summary
Fiscal Year 2023-24**

| Program | Expense Classification | FY 2023-24 | | FY 2022-23 | | FY 2021-22 | |
|---------|------------------------------------|------------|---------------|---------------|---------------|----------------|---------------|
| | | Budget | | Budget | | Budget | |
| 400/435 | Personnel Benefits | \$ | 304 | \$ | 304 | \$ | 304 |
| 435 | Administration | | 6,975 | | 7,975 | | 11,100 |
| 440 | Other | | 16,500 | | 16,500 | | 21,000 |
| | Total Expenditures | \$ | 23,779 | \$ | 24,779 | \$ | 32,404 |
| | Change from Prior FY Budget | | | (4.0%) | | (23.5%) | |

**Classification of Expense as a Percentage of
Total Expenditures**



VILLAGE OF WILLOWBROOK, ILLINOIS

FY 2023-24 ANNUAL BUDGET

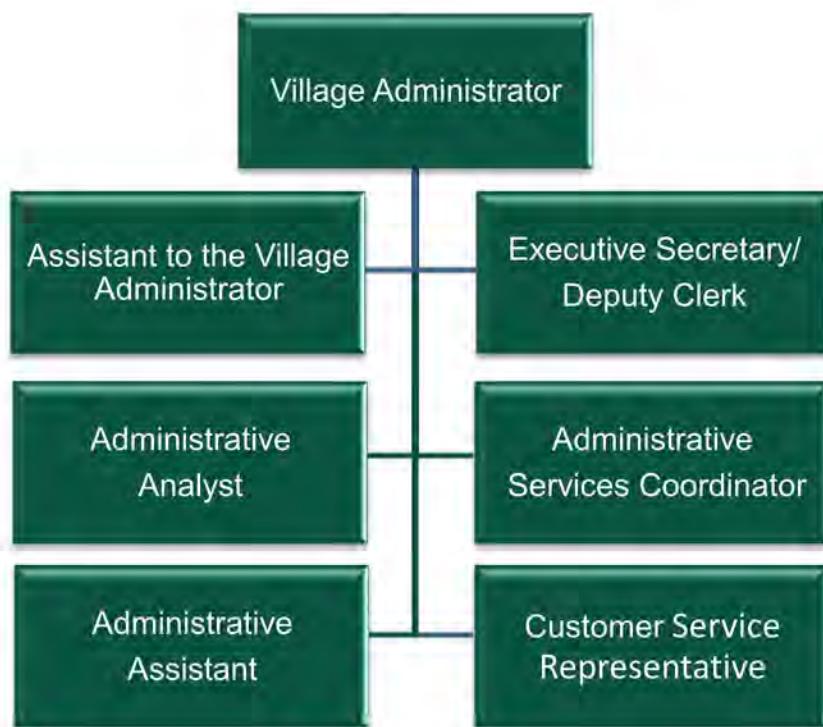
DETAIL OF EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2022-23 | 2022-23 | 2023-24 | 2023-24 | 2023-24 | |
|--|--------------------------------|-----------------|--------------------|-----------------|---------------------|-------------------|--|
| | | ORIGINAL BUDGET | PROJECTED ACTIVITY | APPROVED BUDGET | APPROVED AMT CHANGE | APPROVED % CHANGE | |
| Dept 07 - Board of Police Commissioners | | | | | | | |
| EXPENDITURES | | | | | | | |
| <u>GENERAL MANAGEMENT</u> | | | | | | | |
| PERSONAL SERVICES | | | | | | | |
| 01-07-400-147 | MEDICARE | 14 | 14 | 14 | - | - | |
| 01-07-400-161 | SOCIAL SECURITY | 62 | 62 | 62 | - | - | |
| 01-07-435-148 | LIFE INSURANCE - COMMISSIONERS | 228 | 228 | 228 | - | - | |
| TOTAL GENERAL MANAGEMENT | | 304 | 304 | 304 | - | - | |
| <u>ADMINISTRATION</u> | | | | | | | |
| CONTRACTUAL SERVICES | | | | | | | |
| 01-07-435-239 | FEES - BOPC ATTORNEY | 5,000 | 3,000 | 5,000 | - | - | |
| TOTAL CONTRACTUAL SERVICES | | 5,000 | 3,000 | 5,000 | - | - | |
| SUPPLIES AND MATERIALS | | | | | | | |
| 01-07-435-301 | OFFICE SUPPLIES | 100 | 100 | 100 | - | - | |
| 01-07-435-302 | PRINTING & PUBLISHING | 1,500 | 1,000 | 1,000 | (500) | (33.3%) | |
| 01-07-435-304 | SCHOOLS/CONFERENCES/TRAVEL | 1,000 | 500 | 500 | (500) | (50.0%) | |
| 01-07-435-307 | FEES/DUES/SUBSCRIPTIONS | 375 | 375 | 375 | - | - | |
| TOTAL SUPPLIES AND MATERIALS | | 2,975 | 1,975 | 1,975 | (1,000) | (33.6%) | |
| TOTAL ADMINISTRATION | | 7,975 | 4,975 | 6,975 | (1,000) | (12.5%) | |
| <u>OTHER</u> | | | | | | | |
| 01-07-440-543 | EXAMS - PHYSICAL | 16,500 | 16,500 | 16,500 | - | - | |
| TOTAL OTHER | | 16,500 | 16,500 | 16,500 | - | - | |
| TOTAL BOARD OF POLICE COMMISSIONERS | | 24,779 | 21,779 | 23,779 | (1,000) | (4.0%) | |

Village of Willowbrook

Administration

Organizational Chart



The Village Administrator directs and administers the policies and procedures set by the Mayor and Board of Trustees. The Administrator coordinates the activities of all Village departments and formulates policies and goals in conjunction with the Department Directors. Administration provides the following services: (a) executing Board policies and objectives; agendas; research and; intergovernmental relations; (b) formulating, monitoring, and coordinating communication programs; (c) responding to citizens requests for information and assistance; (d) developing programs that increase employee morale, motivation, and productivity and (e) 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. 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 | 2023-24 Goal | 2022-23 Actual | 2021-22 Actual | 2020-21 Actual | 2019-20 Actual | 2018-19 Actual |
|---------------|--------------|----------------|----------------|----------------|----------------------|----------------|
| DMMC | 26 | 24 | 22 | 18 | 36 | 8 |
| MMC | Member | Member | Member | Member | Member | Member |
| WCMC | 2 | 2 | 2 | 2 | 4 | 2 |
| Clerks | 5 | 5 | 5 | 7 | 8 | 7 |
| IML | 1 | 1 | 1 | 1 | cancelled (pandemic) | 2 |
| TOTAL | 34 | 32 | 31 | 28 | 48 | 19 |

- The Village also has a significant interest in collaborating with other local government units in multi-jurisdictional initiatives to achieve cost-savings. In FY 2023-24, the Village expects to partner with neighboring communities about the area of shared services. The expectation is that by using a group of municipalities' buying power, local agencies will lower costs and support a higher level of service.
 - In FY 2022-23, the Village began contacting neighboring municipalities and public agencies to gauge interest in shared services. After positive discussion, the Village believes several shared services contracts will be entered into starting in FY 23-24.
- 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

| | 2023-2024 Goal | 2022-2023 Actual | 2021- 22 Actual | 2020-21 Actual | 2019-20 Actual | 2018-19 Actual |
|-------------------------|----------------|------------------------------------|-----------------------------------|----------------|-------------------------|-----------------|
| # of Grants Applied For | 2 | 2 | 4 | 3 | 5 | 1 |
| # of Grants Awarded | 2 | 2 | 3 | 1 | 1 | 1 |
| Grant Programs Awarded | | 2 DCEO Grants for CRC Construction | ARPA, Safe Route to Schools, DCEO | COPS Hiring | CARES (COVID-19 relief) | 825 Midway HVAC |

2. Commitment to Technology Advancements:

- This project allows staff to convert paper to archive files and will cut excessive paper storage and support searchable electronic storage media. This will also enable a more efficient response to FOIA requests.

Performance Measure: Number of Pages Converted

| | 2023-24 Actual | 2022-23 Actual | 2021-22 Actual | 2020-21 Actual | 2019-20 Actual | 2018-19 Actual |
|---------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Pages Scanned | 50,000 | 120,000 | 5,000 | 45,440 | none | 194,804 |

- Utilize technology to enhance communications to Village residents and businesses. The Village supports 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. 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 supports its own Facebook page for added public safety communication. In addition, as an unintended consequence of the global pandemic,

the Village used Zoom to host staff, Committee, and Village Board meetings remotely. In FY 2021-22, to increase transparency and meet the Village's expectations for technology, the Village bought and implemented police body cameras.

Performance Measure: Number of Technology Initiatives

| | 2023-24 Goal | 2022-23 Actual | 2021-22 Actual | 2020-21 Actual | 2019-20 Actual | 2018-19 Actual |
|---------------------------|---|--|---|---|---|--|
| # of Initiatives | 2 | 6 | 3 | 7 | 8 | 6 |
| Initiative Description | New Water Usage User Portal/ Online Payment Processor, Online Permitting Software | In-car camera, website, ZOOM, NIXLE, PEG Channel | Body cameras were installed, water bill software, website, ZOOM | 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 |

3. Public involvement in department services:

- In FY 2021-22, 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 successfully implemented 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 successfully received 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 2022-23, Staff increased efficiencies by adopting a new Employee Handbook and conducting an evaluation of existing procedures and process streamlining.
- In FY 2022-23, Staff implemented the Village's first Geographic Information System (GIS) based software. This software increased the quality of customer service and streamlined the mapping process for staff.

- In FY 2022-23, Staff, the Village Board, and the Plan Commission completed an update to the zoning code for the first time in the Village's history.
- In FY 2022-23, Staff implemented new communications practices to better engage our residents and the entirety of the Willowbrook community. The first edition of the Village's new newsletter, the Village View was delivered to all residents in November 2022, and Village View Water Bill Briefs were included with residential and commercial water bills in February, March, and April 2023.
- In FY 2023-24, Staff, the Village Board, and the Plan Commission will complete an update to the Village's Comprehensive Plan. This will be the first update made to our Comprehensive Plan in 30 years.

Administration Summary

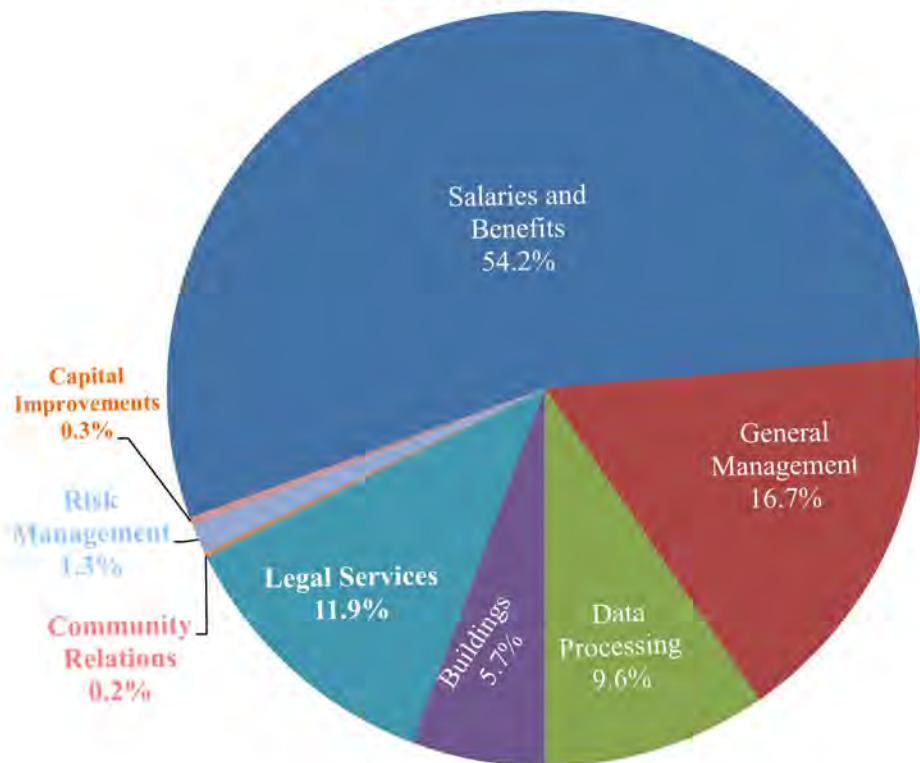
Fiscal Year 2023-24

| Program | Expense Classification ⁽¹⁾ | FY 2023-24 | | FY 2022-23 | | FY 2021-22 | |
|---------------------------|---------------------------------------|---------------------|--|---------------------|--|---------------------|--|
| | | Budget | | Budget | | Budget | |
| 400/455 | Salaries and Benefits | \$ 825,483 | | \$ 528,366 | | \$ 554,590 | |
| 455/471/490/ | | | | | | | |
| 630 | General Management | 254,850 | | 237,497 | | 209,530 | |
| 460 | Data Processing | 146,700 | | 116,770 | | 87,018 | |
| 466 | Buildings | 86,750 | | 55,650 | | 72,200 | |
| 455/470 | Legal Services | 181,600 | | 165,000 | | 117,500 | |
| 475 | Community Relations | 2,500 | | 10,000 | | 55,000 | |
| 480 | Risk Management | 20,000 | | 161,060 | | 243,433 | |
| 485 | Capital Improvements | 5,000 | | 110,000 | | 20,500 | |
| Total Expenditures | | \$ 1,522,883 | | \$ 1,384,343 | | \$ 1,359,771 | |

Change from Prior FY Budget 10.0% **1.8%**

⁽¹⁾ Does not include transfers-out.

Classification of Expense as a Percentage of Total Expenditures



| | Budget | Actual | Actual |
|-------------------|--------|--------|--------|
| Personnel (FTEs): | 7.0 | 4.0 | 3.5 |

VILLAGE OF WILLOWBROOK, ILLINOIS

FY 2023-24 ANNUAL BUDGET

DETAIL OF EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2022-23 | 2022-23 | 2023-24 | 2023-24 | 2023-24 | |
|-------------------------------------|--------------------------------------|-----------------|--------------------|------------------|---------------------|-------------------|--|
| | | ORIGINAL BUDGET | PROJECTED ACTIVITY | APPROVED BUDGET | APPROVED AMT CHANGE | APPROVED % CHANGE | |
| Dept 10 - Administration | | | | | | | |
| EXPENDITURES | | | | | | | |
| <u>GENERAL MANAGEMENT</u> | | | | | | | |
| PERSONAL SERVICES | | | | | | | |
| 01-10-400-147 | MEDICARE | 5,413 | 4,522 | 8,142 | 2,729 | 50.4% | |
| 01-10-400-151 | IMRF | 74,883 | 92,254 | 104,052 | 29,169 | 39.0% | |
| 01-10-400-161 | SOCIAL SECURITY | 20,412 | 19,337 | 34,814 | 14,402 | 70.6% | |
| 01-10-455-101 | SALARIES - MANAGEMENT STAFF | 156,921 | 487,675 | 534,523 | 377,602 | 240.6% | |
| 01-10-455-102 | OVERTIME | 2,500 | 2,500 | 2,500 | - | - | |
| 01-10-455-105 | ASSISTANT VILLAGE ADMINISTRATOR | 103,750 | - | - | (103,750) | (100.0%) | |
| 01-10-455-126 | SALARIES - CLERICAL | 107,872 | - | - | (107,872) | (100.0%) | |
| 01-10-455-141 | HEALTH/DENTAL/LIFE INSURANCE | 56,615 | 47,679 | 141,452 | 84,837 | 149.8% | |
| TOTAL PERSONAL SERVICES | | 528,366 | 653,967 | 825,483 | 297,117 | 56.2% | |
| CONTRACTUAL SERVICES | | | | | | | |
| 01-10-455-201 | PHONE - TELEPHONES | 17,500 | 17,500 | 17,500 | - | - | |
| 01-10-455-306 | CONSULTING | 50,000 | 75,000 | 115,000 | 65,000 | 130.0% | |
| 01-10-455-131 | PERSONNEL RECRUITMENT | 1,250 | 1,500 | 1,500 | 250 | 20.0% | |
| 01-10-471-253 | CONSULTING FEES - CLERICAL | 95,000 | 16,418 | - | (95,000) | (100.0%) | |
| TOTAL CONTRACTUAL SERVICES | | 163,750 | 110,418 | 134,000 | (29,750) | (18.2%) | |
| SUPPLIES AND MATERIALS | | | | | | | |
| 01-10-455-301 | OFFICE SUPPLIES | 5,500 | 3,500 | 5,500 | - | - | |
| 01-10-455-302 | PRINTING, PUBLISHING & TRANSCRIPTION | 2,500 | 2,500 | 5,500 | 3,000 | 120.0% | |
| 01-10-455-303 | FUEL/MILEAGE/WASH | 750 | 750 | 750 | - | - | |
| 01-10-455-304 | SCHOOLS/CONFERENCES/TRAVEL | 10,075 | - | 7,500 | (2,575) | (25.6%) | |
| 01-10-455-307 | FEES/DUES/SUBSCRIPTIONS | 11,189 | 15,000 | 10,000 | (1,189) | (10.6%) | |
| 01-10-455-311 | POSTAGE & METER RENT | 3,333 | 3,500 | 5,000 | 1,667 | 50.0% | |
| 01-10-455-315 | COPY SERVICE | 2,400 | 2,200 | 3,600 | 1,200 | 50.0% | |
| 01-10-455-355 | COMMISSARY PROVISION | 10,000 | 3,000 | 5,000 | (5,000) | (50.0%) | |
| 01-10-630-305 | TUITION REIMBURSEMENT | 3,000 | - | 3,000 | - | - | |
| TOTAL SUPPLIES AND MATERIALS | | 48,747 | 30,450 | 45,850 | (2,897) | (5.9%) | |
| OTHER | | | | | | | |
| 01-10-490-799 | CONTINGENCIES | 25,000 | 95,000 | 75,000 | 50,000 | 200.0% | |
| TOTAL OTHER | | 25,000 | 95,000 | 75,000 | 50,000 | 200.0% | |
| TOTAL GENERAL MANAGEMENT | | | | | | | |
| | | 765,863 | 889,835 | 1,080,333 | 314,470 | 41.1% | |
| <u>DATA PROCESSING</u> | | | | | | | |
| CONTRACTUAL SERVICES | | | | | | | |
| 01-10-460-212 | EDP EQUIPMENT/SOFTWARE | - | 7,000 | 5,000 | 5,000 | - | |
| 01-10-460-225 | INTERNET/WEBSITE HOSTING | 15,022 | 11,500 | 37,000 | 21,978 | 146.3% | |
| 01-10-460-263 | EDP LICENSES | 16,748 | 15,000 | 16,500 | (248) | (1.5%) | |
| 01-10-460-306 | CONSULTING SERVICES - IT | 65,000 | 125,000 | 85,200 | 20,200 | 31.1% | |
| 01-10-460-267 | DOCUMENT STORAGE/SCANNING | 20,000 | 20,000 | 3,000 | (17,000) | (85.0%) | |
| TOTAL DATA PROCESSING | | 116,770 | 178,500 | 146,700 | 29,930 | 25.6% | |

VILLAGE OF WILLOWBROOK, ILLINOIS

FY 2023-24 ANNUAL BUDGET

DETAIL OF EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2022-23 | 2022-23 | 2023-24 | 2023-24 | 2023-24 | |
|--|--|------------------|--------------------|------------------|---------------------|-------------------|--|
| | | ORIGINAL BUDGET | PROJECTED ACTIVITY | APPROVED BUDGET | APPROVED AMT CHANGE | APPROVED % CHANGE | |
| Dept 10 - Administration | | | | | | | |
| EXPENDITURES | | | | | | | |
| <u>BUILDINGS</u> | | | | | | | |
| CONTRACTUAL SERVICES | | | | | | | |
| 01-10-466-228 | MAINTENANCE - BUILDING | 45,000 | 75,000 | 75,000 | 30,000 | 66.7% | |
| 01-10-466-236 | NICOR GAS (835 MIDWAY) | 1,500 | 1,987 | 3,000 | 1,500 | 100.0% | |
| 01-10-466-240 | ENERGY/COMED (835 MIDWAY) | 3,000 | 3,000 | 3,000 | - | - | |
| 01-10-466-251 | SANITARY (835 MIDWAY) | 650 | 730 | 750 | 100 | 15.4% | |
| 01-10-466-293 | LANDSCAPE - VILLAGE HALL | - | - | 1,500 | 1,500 | - | |
| TOTAL CONTRACTUAL SERVICES | | 50,150 | 80,717 | 83,250 | 33,100 | 66.0% | |
| SUPPLIES AND MATERIALS | | | | | | | |
| 01-10-466-351 | BUILDING MAINTENANCE SUPPLIES | 5,500 | 6,500 | 3,500 | (2,000) | (36.4%) | |
| TOTAL SUPPLIES AND MATERIALS | | 5,500 | 6,500 | 3,500 | (2,000) | (36.4%) | |
| TOTAL BUILDINGS | | 55,650 | 87,217 | 86,750 | 31,100 | 55.9% | |
| <u>LEGAL SERVICES</u> | | | | | | | |
| CONTRACTUAL SERVICES | | | | | | | |
| 01-10-455-266 | CODIFY ORDINANCES | - | 193,000 | 181,600 | 181,600 | - | |
| 01-10-470-239 | FEES - VILLAGE ATTORNEY | 125,000 | - | - | (125,000) | (100.0%) | |
| 01-10-470-241 | FEES - SPECIAL ATTORNEY | 25,000 | - | - | (25,000) | (100.0%) | |
| 01-10-470-242 | FEES - LABOR COUNSEL | 15,000 | - | - | (15,000) | (100.0%) | |
| TOTAL LEGAL SERVICES | | 165,000 | 193,000 | 181,600 | 16,600 | 10.1% | |
| <u>COMMUNITY RELATIONS</u> | | | | | | | |
| CONTRACTUAL SERVICES | | | | | | | |
| 01-10-475-365 | PUBLIC RELATIONS | 10,000 | 2,500 | 2,500 | (7,500) | (75.0%) | |
| TOTAL COMMUNITY RELATIONS | | 10,000 | 2,500 | 2,500 | (7,500) | (75.0%) | |
| <u>RISK MANAGEMENT</u> | | | | | | | |
| CONTRACTUAL SERVICES | | | | | | | |
| 01-10-480-272 | INSURANCE - IRMA | 140,060 | 18,831 | - | (140,060) | (100.0%) | |
| 01-10-480-273 | SELF INSURANCE - DEDUCTIBLE | 6,000 | 15,000 | 15,000 | 9,000 | 150.0% | |
| 01-10-480-276 | WELLNESS | 15,000 | 500 | 5,000 | (10,000) | (66.7%) | |
| TOTAL RISK MANAGEMENT | | 161,060 | 34,331 | 20,000 | (141,060) | (87.6%) | |
| <u>CAPITAL IMPROVEMENTS</u> | | | | | | | |
| CAPITAL OUTLAY | | | | | | | |
| 01-10-485-602 | BUILDING IMPROVEMENTS | 15,000 | 10,000 | 5,000 | (10,000) | (66.7%) | |
| 01-10-485-611 | FURNITURE & OFFICE EQUIPMENT | 15,000 | 25,280 | - | (15,000) | (100.0%) | |
| 01-10-485-642 | VILLAGE HALL SIGNAGE | 80,000 | 191,576 | - | (80,000) | (100.0%) | |
| TOTAL CAPITAL IMPROVEMENTS | | 110,000 | 226,856 | 5,000 | (105,000) | (95.5%) | |
| TOTAL ADMINISTRATION BEFORE TRANSFERS OUT | | 1,384,343 | 1,612,239 | 1,522,883 | 138,540 | 10.0% | |
| <u>TRANSFERS OUT</u> | | | | | | | |
| 01-10-900-110 | TRANSFER TO CAPITAL PROJECTS | - | 3,518,932 | 3,695,100 | 3,695,100 | - | |
| 01-10-900-112 | TRANSFER TO DEBT SERVICE - 2015 | 280,739 | 322,709 | 322,720 | 41,981 | 15.0% | |
| 01-10-900-113 | TRANSFER TO SERIES 2022B TAXABLE BOND | 520,453 | 520,453 | 363,905 | (156,548) | (30.1%) | |
| 01-10-900-115 | TRANSFER TO SERIES 2022A TAX-EXEMPT BOND | 194,198 | 194,198 | 346,096 | 151,898 | 78.2% | |
| TOTAL TRANSFERS OUT | | 995,390 | 4,556,292 | 4,727,821 | 3,732,431 | 375.0% | |
| TOTAL ADMINISTRATION | | 2,379,733 | 6,168,531 | 6,250,704 | 3,870,971 | 162.7% | |

Village of Willowbrook Community Development Organizational Chart



The mission of Community Development is to provide the community with the following services to ensure resident safety: (a) building and property maintenance; (b) planning code compliance; (c) building permits and (d) plan review.

The Planning Division serves as a liaison to the Plan Commission and is a resource for elected and appointed officials, local businesses, and the community at large. The Division oversees all resident concerns.

The Economic Development Division manages the economic development of the Village, which includes coordinating land use, zoning, and developing activities that enhance the residents 'quality of life, preserve the Village's character, and ensure consistency within the Village's Comprehensive Plan.

Community Development Department

Goals, Objectives, and Accomplishments

The Village of Willowbrook Community Development Department, with two (2) new hires in the last year, will continue to make customer service a priority. We continue to work towards issuing single day review permits over the counter. Most residential permits are now reviewed and approved in-house by staff. Staff have also performed residential inspections as needed. We are working towards issuing fences, roofs, residential pavement, HVAC, and roofing permits over the counter. The department also added a new code enforcement consulting team overseeing property maintenance issues and working towards compliance. 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:

- A. 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 Community Development Department.
- B. Village staff perform most residential plan reviews and other department duties to assist the director of Community Development.
- C. Continue to cross train our newly hired Permit Technician to perform additional permit processing tasks, SDR reviews, and customer service. Utilize our permit software to make tasks more efficient and keep our review times short.
- D. All planning and zoning duties will continue to be performed in-house by the Director of Community Development that includes permit review, prepares the Plan Commission cases, and provides staff, elected officials, and the Mayor updated on all pending projects.

- **Outsourcing**

The Village will continue to utilize an outside consultant to assist with commercial and industrial building plan review and inspections for commercial and industrial projects.

- **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

| | | 2022-23 | 2023-24 | 2022-23 | 2021-22 | 2020-21 |
|-------------------------|--------------------------|--------------|----------------|----------------|----------------|----------------|
| Retail Center | Total Retail Square Feet | Vacancy Goal | Vacancy Actual | Vacancy Actual | Vacancy Actual | Vacancy Actual |
| Hinsdale Lake Commons | 184,794 | 0.00% | 5.5% | 7.5% | 9.46% | 10.5% |
| The Willows | 130,412 | 0.00% | 24.00% | 24.00% | 24.00% | 32.20% |
| 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 | 12,955 | 0.00% | 29.59% | 29.59% | 29.59% | 0.00% |
| Willowbrook Plaza 2 | 54,865 | 0.00% | 4.25% | 4.25% | 4.04% | 42.95% |
| Willowbrook Square | 29,100 | 0.00% | 0.00% | 0.00% | 0.00% | 8.84% |
| Willowbrook Town Center | 182,463 | 0.00% | 0.72% | 0.72% | 0.72% | 0.00% |
| Willow Commons | 61,047 | 0.00% | 0.00% | 0.00% | 1.75% | 7.75% |
| Woodland Plaza | 31,635 | 0.00% | 15.00% | 15.00% | 0.00% | 4.86% |
| TOTAL | 828,151 | | 7.9 % | | | |

- **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.

Performance Measure: Permit Lead Time

The department strives to complete permits within certain timeframes by both Village staff and third-party review consultants:

- Small projects including minor remodeling projects, flatwork (concrete & asphalt drives, walks, patios), small accessory structures, fences, sheds, and decks): within 1-2 business days.
 - Processes are employed to ensure this occurs during normal seasonal conditions. Staff will perform in-house reviews.
- Larger projects including new single-family residences, commercial buildings & buildouts typically take longer to issue the permit, however the first review should be completed within 10 business days.
 - The revision process can be repeated several times and 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 10-business day timeline has been in place and has functioned well for the department. We are utilizing a workflow function on our permitting software for the first time, to help keep track of our review time. 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.

2. Public involvement in department services:

- A. 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.
- B. 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.
- C. 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.
- D. As model building codes are updated every three (3) years; the Community Development 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. The Village of Willowbrook adopted the 2018 ICC building codes.

- **Annual Updates to the Zoning Map**

Before March 31st 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. Community Development staff reviews the ordinances and meeting minutes of the previous year to itemize the changes and coordinates with Novotny Engineering to implement those changes.

- **Update the Zoning and Subdivision Code**

In FY 2022-23, Village staff completed the Unified Development Ordinance (UDO), updated zoning code work with consultants and the Board of Trustees. The UDO was adopted by the Village Board on January 23, 2023 and it will replace the Village's current zoning and subdivision ordinance. The code update will provide clarity, improve overall functionality, and achieve greater sensitivity to the fabric and character of the Village of Willowbrook. Village staff are now enforcing the UDO.

- **Update the Village of Willowbrook Comprehensive Plan**

In FY 2023-24, Village staff began working with consultants and the Board of Trustees on the Comprehensive Plan update, which hasn't been amended since 1993. The same consultant who worked on the zoning code update will again work closely with the Village on the Comprehensive Plan update.

- **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. With the creation of the Willowbrook Economic Development Partnership (WEDP), in FY 2023-24, Village staff will continue to evaluate existing processes, applications, fees, and the WEDP will continue communication to strengthen the relationship between the Village and local businesses.

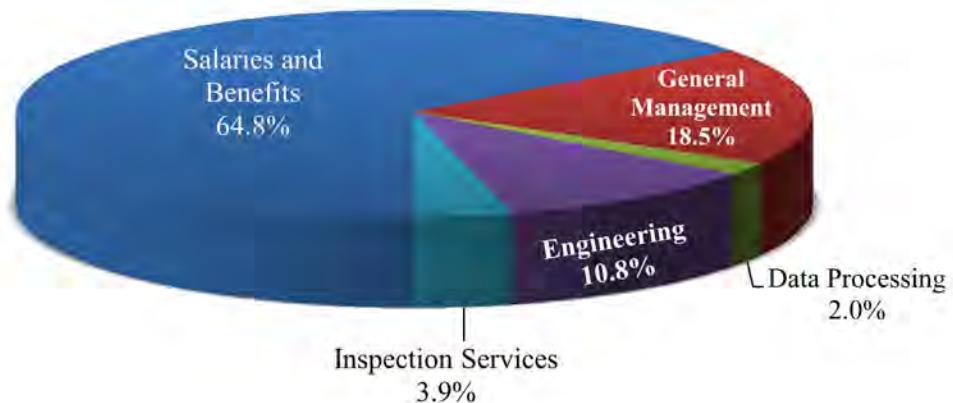
3. Commitment to technology advancements:

- Continue use of all electronic means to track activity on files. Participate in ongoing training when offered to better utilize our permitting software is a high priority of our department.
- 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.

Community Development Summary
Fiscal Year 2023-24

| Program | Expense Classification | FY 2023-24 | | FY 2022-23 | | FY 2021-22 | |
|------------------------------------|------------------------|-------------------|--|-------------------|--|-------------------|--|
| | | Budget | | Budget | | Budget | |
| 400/810 | Salaries and Benefits | \$ 331,364 | | \$ 341,331 | | \$ 35,110 | |
| 810/820 | General Management | 94,730 | | 290,892 | | 418,573 | |
| 515/815 | Data Processing | 10,000 | | 25,000 | | 7,000 | |
| 520/820 | Engineering | 55,250 | | 180,855 | | 161,700 | |
| 830 | Inspection Services | 20,000 | | 11,125 | | 10,000 | |
| Total Expenditures | | \$ 511,344 | | \$ 849,203 | | \$ 632,383 | |
| Change from Prior FY Budget | | (39.8%) | | 34.3% | | | |

Classification of Expense as a Percentage of Total Expenditures

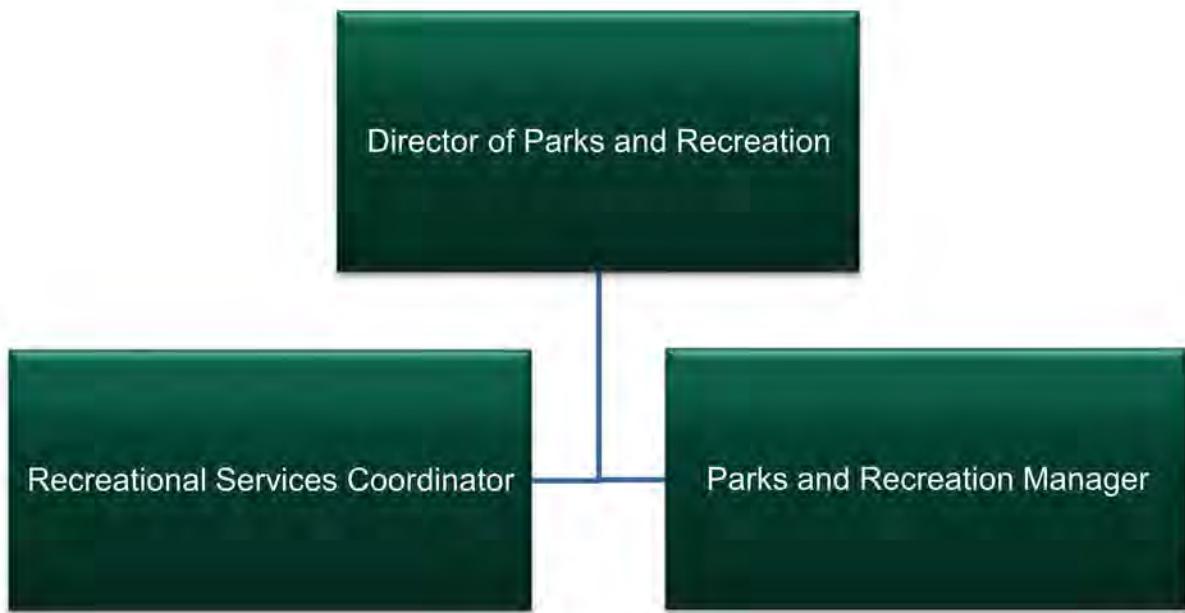


| | Budget | Actual | Actual |
|------------------|--------|--------|--------|
| Personnel (FTEs) | 3.0 | 3.0 | 2.0 |

VILLAGE OF WILLOWBROOK
FY 2023-24 ANNUAL BUDGET
DETAIL OF EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2022-23 | 2022-23 | 2023-24 | 2023-24 | 2023-24 | |
|--|------------------------------------|-----------------|--------------------|-----------------|---------------------|-------------------|--|
| | | ORIGINAL BUDGET | PROJECTED ACTIVITY | APPROVED BUDGET | APPROVED AMT CHANGE | APPROVED % CHANGE | |
| Dept 40 - Community Development | | | | | | | |
| EXPENDITURES | | | | | | | |
| GENERAL MANAGEMENT | | | | | | | |
| PERSONAL SERVICES | | | | | | | |
| 01-40-400-147 | MEDICARE | 3,489 | 3,627 | 4,194 | 705 | 20.2% | |
| 01-40-400-151 | IMRF | 52,315 | 42,558 | 49,875 | (2,440) | (4.7%) | |
| 01-40-400-161 | SOCIAL SECURITY | 14,917 | 12,056 | 14,185 | (732) | (4.9%) | |
| 01-40-810-101 | SALARIES - PERMANENT EMPLOYEES | 229,600 | 194,000 | 227,248 | (2,352) | (1.0%) | |
| 01-40-810-102 | OVERTIME | 2,000 | 450 | 1,540 | (460) | (23.0%) | |
| 01-40-810-141 | HEALTH/DENTAL/LIFE INSURANCE | 39,010 | 36,368 | 34,322 | (4,688) | (12.0%) | |
| TOTAL PERSONAL SERVICES | | 341,331 | 289,059 | 331,364 | (9,967) | (2.9%) | |
| CONTRACTUAL SERVICES | | | | | | | |
| 01-40-810-201 | TELEPHONES | 1,107 | 2,680 | 3,355 | 2,248 | 203.1% | |
| 01-40-810-305 | SPECIAL PROJECTS | 100,000 | - | - | (100,000) | (100.0%) | |
| 01-40-820-260 | BUILDING, PLAN REVIEW & INSPECTION | 175,000 | 82,000 | 75,050 | (99,950) | (57.1%) | |
| TOTAL CONTRACTUAL SERVICES | | 276,107 | 84,680 | 78,405 | (197,702) | (71.6%) | |
| SUPPLIES AND MATERIALS | | | | | | | |
| 01-40-810-301 | OFFICE SUPPLIES | 1,400 | 1,400 | 1,500 | 100 | 7.1% | |
| 01-40-810-302 | PRINTING & PUBLISHING | 2,652 | 2,800 | 3,300 | 648 | 24.4% | |
| 01-40-810-303 | FUEL/MILEAGE/WASH | 544 | 153 | 225 | (319) | (58.6%) | |
| 01-40-810-304 | SCHOOLS/CONFERENCES/TRAVEL | 2,500 | 750 | 6,500 | 4,000 | 160.0% | |
| 01-40-810-307 | FEES/DUES/SUBSCRIPTIONS | 1,534 | 1,100 | 2,000 | 466 | 30.4% | |
| 01-40-810-311 | POSTAGE & METER RENT | 1,670 | - | - | (1,670) | (100.0%) | |
| 01-40-810-315 | COPY SERVICE | 2,400 | 1,000 | 2,400 | - | - | |
| 01-40-810-345 | UNIFORMS | 424 | 250 | 400 | (24) | (5.7%) | |
| TOTAL SUPPLIES AND MATERIALS | | 13,124 | 7,453 | 16,325 | 3,201 | 24.4% | |
| EQUIPMENT | | | | | | | |
| 01-40-810-409 | MAINTENANCE - VEHICLES | 1,661 | - | - | (1,661) | (100.0%) | |
| TOTAL EQUIPMENT | | 1,661 | - | - | (1,661) | (100.0%) | |
| TOTAL GENERAL MANAGEMENT | | 632,223 | 381,192 | 426,094 | (206,129) | (32.6%) | |
| DATA PROCESSING | | | | | | | |
| CONTRACTUAL SERVICES | | | | | | | |
| 01-15-515-305 | EDP PERSONNEL TRAINING | - | 500 | - | - | - | |
| 01-40-815-267 | DOCUMENT STORAGE/SCANNING | 25,000 | 20,000 | 10,000 | (15,000) | (60.0%) | |
| TOTAL DATA PROCESSING | | 25,000 | 20,500 | 10,000 | (15,000) | (60.0%) | |
| ENGINEERING | | | | | | | |
| CONTRACTUAL SERVICES | | | | | | | |
| 01-15-520-246 | COURT REPORTER SERVICES | 3,355 | 2,500 | 3,000 | (355) | (10.6%) | |
| 01-15-520-257 | PLAN REVIEW - PLANNER | 125,000 | - | - | (125,000) | (100.0%) | |
| 01-40-820-262 | ENGINEERING SERVICES | 45,000 | 27,845 | 44,750 | (250) | (0.6%) | |
| 01-40-820-263 | TRAFFIC ENGINEERING SERVICES | 7,500 | 546 | 7,500 | - | - | |
| TOTAL ENGINEERING | | 180,855 | 30,891 | 55,250 | (125,605) | (69.5%) | |
| INSPECTION SERVICES | | | | | | | |
| CONTRACTUAL SERVICES | | | | | | | |
| 01-40-830-117 | ELEVATOR INSPECTION | 4,625 | 3,279 | 5,000 | 375 | 8.1% | |
| 01-40-830-119 | CODE ENFORCEMENT INSPECTION | 6,500 | 6,782 | 15,000 | 8,500 | 130.8% | |
| TOTAL INSPECTION | | 11,125 | 10,061 | 20,000 | 8,875 | 79.8% | |
| TOTAL COMMUNITY DEVELOPMENT | | 849,203 | 442,644 | 511,344 | (337,859) | (39.8%) | |

Village of Willowbrook Parks and Recreation Organizational Chart



■ Consultant Staff

■ Village Staff

The Parks & Recreation Department manages the recreational activities provided by the Village of Willowbrook, coordinates maintenance of the Village park facilities, and plans for the replacement, addition, and update of the recreational facilities and services.

Parks and Recreation Department

Goals, Objectives, and Accomplishments

The Parks and Recreation Department administers the recreational activities and events 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 are to:

1. Develop a recreation program that tries to meet the needs of all age groups.
2. Supply promotional material through two seasonal brochures, the Village web page, Village newsletters, social media, Channel 6, flyers, and press releases.
3. Optimize recreational opportunities through partnerships with other agencies.
4. Professionally support the Gateway Special Recreation Association.
5. Coordinate projects with Village Staff and independent contractors.
6. Develop plans for upgrading existing facilities.
7. Coordinate and check the use of park facilities by community groups and the 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. Financial stability:

- Continue working with nearby park districts, 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 offer 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. The Intergovernmental agreement has been amended to reflect the current state of both agencies. The Active Adult program is now run by the Village of Willowbrook. Residents of both Villages will receive resident fee rates for programs and each agency will be able to share four pages in the others seasonal program guide.

Performance Measure: Agency Partnerships

| Host Agency | 2023-24 Programs Hosted <i>Goal</i> | 2022-23 Programs Hosted Actual | 2022-23 Programs Hosted <i>Goal</i> | 2021-22 Programs Hosted Actual | 2020-21 Programs Hosted Actual | 2019-20 Programs Hosted Actual |
|---------------|--|---|--|---|---|--------------------------------------|
| Willowbrook | 120 | 53 | NA | NA | NA | NA |
| Burr Ridge PD | 0 | 37 | 38 | 38 | 0 | 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. However, in November 2021, the Village moved forward with an Active Adult Program. In May 2022, a new Director of Parks and Recreation was hired to bring more internal programming and offerings to the Village. The goal is to introduce a variety of different programming through contracted vendors, partnerships, and internal staffing.

- 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. In 2021-22, the Village received confirmation from DCEO for a grant of \$750,000 that will be expensed next fiscal year. Staff have pursued grant opportunities including being awarded the DuPage County Stormwater grant for \$99,000 for improvements at Borse Memorial Community Park. There have been added grants from the Illinois Department of Natural Resources for trail restoration and enhancement at Creekside Park and a grant for tree purchases from the Urban and Community Forestry Support in Chicago Region Grant Program in association with the Morton Arboretum. The tree grant would provide the Village with added funds for new trees to both Midway Park and Borse Memorial Community Park.



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

- Help 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. A comprehensive sponsorship document was created to share with local business owners. The document provides information about all the special events in town, when and where they are taking place along with the potential sponsorship levels.
- The Active Adult Program is another potential sponsorship opportunity for local businesses. Carrie Navins, Recreation Services Coordinator, has been networking and expanding the reach and impact for potential sponsors with the Active Adult program to help offset program costs.
- The Department obtained the services of Active Network for registering patrons for programs and events. From its start on September 1st, 2022, to April 30th, 2023, the Department has taken in 1,872 total registrations for programs and events.

Performance Measure: Sponsorship Revenue

| | 2023-24 Goal | 2022-23 Actual | 2022-23 Goal | 2021-22 Actual | 2020-21 Actual | 2019-20 Actual |
|-------------|-----------------|-------------------|-----------------|-------------------|-------------------|-------------------|
| \$ Received | \$8000 | \$8000 | \$10,000 | \$2,650 | \$0 | \$3,800 |

- 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 help the Public Works Department in Village parks by clearing brushes, 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.
- The Ridgemoor Park project was budgeted for \$400,000 and was completed in December 2022 and came in under budget.

2. Public involvement in department services:

- Publicize the recreational opportunities that are available to Willowbrook residents by sending out two seasonal (spring/summer and fall/winter) program guides, distributing flyers and posting banners about upcoming special events. In addition to the two program guides information is also posted on the Gower School District's "Virtual Backpack" and the Village's website, Facebook page and public access Channel 6. The Easter egg hunt & movie night are free events that do not require registration, so attendance is estimated. Staff are collaborating to improve the marketing and communication for the department by sending out newsletters with the water bills.
- A Village wide parks and recreation specific was conducted from October through December 2022. The purpose of the survey was to receive feedback from residents on facility/park conditions, to learn if programs and special events were meeting

resident needs and wants and to figure out what new amenities, events, and programs the residents were interested in adding.

PARKS & RECREATION DEPARTMENT
Seasonal Registrations for 2022-23

To measure the success of the Parks and Recreation Department in achieving its goal of *perfecting recreational opportunities for Village residents*, the department analyzes the enrollment trends in the various programs offered by the Village, thereby continuing programs that are used and focusing efforts on revamping or developing the latest 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 | 2022-23 Total Enrollment |
|--|--------------------------------|
| Active Adult trips | 342 |
| Afternoon Delight luncheons | 135 |
| Beginner Pickleball lessons | 19 |
| Bingo (offered each month) | 234 |
| Co-Rec 16" Softball | 12 teams |
| Easter Egg Hunt | 300+ Kids |
| Elf Tryouts | 18 |
| Family Fishing Day | 25 families |
| Flashlight Easter Egg Hunt | 65 |
| Movie Night | 80 |
| Park Permits | 23 |
| Light Up the Night children's registrations | 200 |
| Santa Sleigh Visits | 15 |
| Pumpkin Flotilla | 16 |
| You Got Egg'd | 18 |
| Total Programs Offered | 53 |
| Total Registrations/ Participants | 1,872 |

Note A: The Tree Lighting Ceremony was renamed "Light Up the Night" in 2021

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 giving input into the development of various park capital improvement projects. Staff reviewed the 2013-2017 Park Master Plan and updated the plan through FY 2022. Director Kleefisch completed the new comprehensive Master Plan for 2023-2028. The

document consists of five sections: Parks and Recreation Department Overview. Section Two: Finances, Section Three: Recreation Programs and Services, Section Four: Park Site Analysis, Section Five: Parks and Recreation Development Issues, and Section Six Project Identification and Strategy. This document will serve as a guide for the Departments efforts for the next five years.

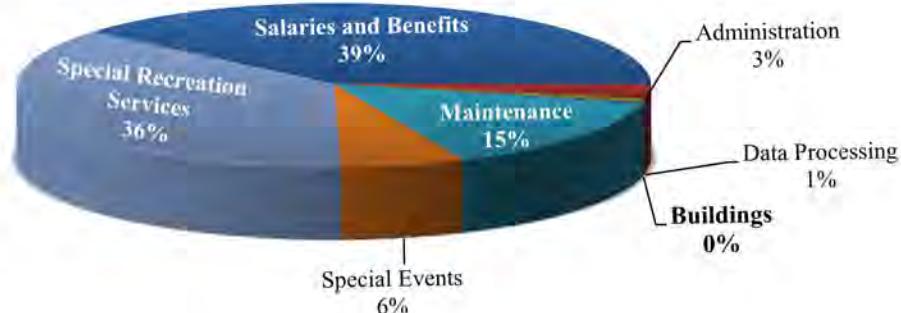
- Coordinate Park facility use by community and youth organizations and the public. The Village continues to provide field space for BRW Girls' softball and along with the Adult Co-Rec Softball League.
- Work cooperatively with the Municipal Services Department to support Village parks by meeting with 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 software-based system was also implemented to note when parks would be reserved for parties and thus need post-event inspection and clean-up. With Active Network, staff will be able to generate weekly and monthly schedules for public works so that they can plan accordingly to rental schedules and facility use.
- The Community Resource Center project was completed, and the facility was opened in February 2023. Staff have worked on scheduling and programming the facility to fit department, Village, and community needs.
- Director Kleefisch created and implemented a program budget template to help staff with programming expenses, revenue projections and fee calculations. The budget template helps staff to properly recognize program expenditures and ensure that programs are profitable.

Parks and Recreation Summary
Fiscal Year 2023-24

| Program | Expense Classification | FY 2023-24 | | FY 2022-23 | | FY 2021-22 | |
|---------------------------|-------------------------------|-------------------|--|-------------------|--|-------------------|--|
| | | Budget | | Budget | | Budget | |
| 400/450/550 | Salaries and Benefits | \$ 311,742 | | \$ 122,870 | | \$ 45,015 | |
| 455/550 | Administration | 22,050 | | 22,050 | | 33,208 | |
| 555 | Data Processing | 5,680 | | 25,480 | | 2,680 | |
| 570 | Buildings | 2,180 | | 2,230 | | 3,636 | |
| 550/565/570 | Maintenance | 116,000 | | 198,039 | | 152,875 | |
| 585 | Special Events | 50,000 | | 29,900 | | 24,200 | |
| 590 | Special Recreation Services | 291,393 | | 248,481 | | 179,240 | |
| 575 | Summer Program | - | | - | | 13,200 | |
| 580 | Fall Program | - | | - | | 6,000 | |
| 585 | Winter / Spring Program | - | | - | | 6,700 | |
| 595 | Capital Improvements | - | | - | | 208,400 | |
| Total Expenditures | | \$ 799,045 | | \$ 649,050 | | \$ 675,154 | |

Change from Prior FY Budget **23.1%** **(3.9%)**

Classification of Expense as a Percentage of Total Expenditures



| | Budget | Actual | Actual |
|------------------|---------------|---------------|---------------|
| Personnel (FTEs) | 1.0 | 2.5 | 0.5 |

VILLAGE OF WILLOWBROOK, ILLINOIS

FY 2023-24 ANNUAL BUDGET

DETAIL OF EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2022-23 ORIGINAL BUDGET | 2022-23 PROJECTED ACTIVITY | 2023-24 APPROVED BUDGET | 2023-24 APPROVED AMT CHANGE | 2023-24 APPROVED % CHANGE |
|---------------------------------------|---------------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Dept 20 - Parks and Recreation | | | | | | |
| EXPENDITURES | | | | | | |
| ADMINISTRATION | | | | | | |
| PERSONAL SERVICES | | | | | | |
| 01-20-400-147 | MEDICARE | 1,312 | 2,843 | 3,368 | 2,056 | 156.7% |
| 01-20-400-151 | IMRF | 18,786 | 28,420 | 48,219 | 29,433 | 156.7% |
| 01-20-400-161 | SOCIAL SECURITY | 5,611 | 12,157 | 14,401 | 8,790 | 156.7% |
| 01-20-550-101 | SALARIES - PERMANENT EMPLOYEES | 57,750 | 170,000 | 232,271 | 174,521 | 302.2% |
| 01-20-550-104 | PART TIME - CLERICAL | 31,205 | 34,900 | - | (31,205) | (100.0%) |
| 01-20-550-141 | HEALTH/DENTAL/LIFE INSURANCE | 7,500 | 7,500 | 13,320 | 5,820 | 77.6% |
| 01-20-550-148 | LIFE INSURANCE - COMMISSIONERS | 706 | 706 | 163 | (543) | (76.9%) |
| TOTAL PERSONAL SERVICES | | 122,870 | 256,526 | 311,742 | 188,872 | 153.7% |
| CONTRACTUAL SERVICES | | | | | | |
| 01-20-455-201 | PHONE - TELEPHONES | 2,200 | 1,400 | 1,500 | (700) | (31.8%) |
| TOTAL CONTRACTUAL SERVICES | | 2,200 | 1,400 | 1,500 | (700) | (31.8%) |
| SUPPLIES & MATERIALS | | | | | | |
| 01-20-550-301 | OFFICE/GENERAL PROGRAM SUPPLIES | 1,500 | 1,200 | 1,500 | - | - |
| 01-20-550-302 | PRINTING & PUBLISHING | 17,400 | 11,000 | 18,000 | 600 | 3.4% |
| 01-20-550-303 | FUEL/MILEAGE/WASH | 750 | 750 | 750 | - | - |
| 01-20-550-311 | POSTAGE & METER RENT | 200 | 200 | 300 | 100 | 50.0% |
| TOTAL SUPPLIES & MATERIALS | | 19,850 | 13,150 | 20,550 | 700 | 3.5% |
| TOTAL ADMINISTRATION | | 144,920 | 271,076 | 333,792 | 188,872 | 130.3% |
| DATA PROCESSING | | | | | | |
| CONTRACTUAL SERVICES | | | | | | |
| 01-20-555-212 | EDP EQUIPMENT/SOFTWARE | 25,000 | 18,325 | 5,200 | (19,800) | (79.2%) |
| 01-20-555-263 | EDP LICENSES | 480 | 480 | 480 | - | - |
| TOTAL DATA PROCESSING | | 25,480 | 18,805 | 5,680 | (19,800) | (77.7%) |
| BUILDINGS | | | | | | |
| CONTRACTUAL SERVICES | | | | | | |
| 01-20-570-235 | NICOR GAS (825 MIDWAY) | 2,000 | - | 2,000 | - | - |
| 01-20-570-250 | SANITARY (825 MIDWAY) | 230 | 180 | 180 | (50) | (21.7%) |
| TOTAL BUILDINGS | | 2,230 | 180 | 2,180 | (50) | (2.2%) |
| MAINTENANCE | | | | | | |
| PERSONAL SERVICES | | | | | | |
| 01-20-570-103 | PART-TIME LABOR | 1,539 | - | - | (1,539) | (100.0%) |
| 01-20-550-102 | OVERTIME | 7,500 | 5,300 | 5,500 | (2,000) | (26.7%) |
| TOTAL PERSONAL SERVICE | | 9,039 | 5,300 | 5,500 | (3,539) | (39.2%) |
| CONTRACTUAL SERVICES | | | | | | |
| 01-20-570-280 | BALLFIELD MAINTENANCE | 15,000 | 15,000 | 12,000 | (3,000) | (20.0%) |
| 01-20-565-342 | LANDSCAPE MAINTENANCE SERVICES | 144,000 | 94,300 | 80,000 | (64,000) | (44.4%) |
| TOTAL CONTRACTUAL SERVICES | | 159,000 | 109,300 | 92,000 | (67,000) | (42.1%) |
| SUPPLIES & MATERIALS | | | | | | |
| 01-20-570-331 | MAINTENANCE SUPPLIES | 3,500 | - | - | (3,500) | (100.0%) |
| 01-20-565-341 | PARK LANDSCAPE SUPPLIES | 6,500 | 6,400 | 6,500 | - | - |
| TOTAL SUPPLIES AND MATERIALS | | 10,000 | 6,400 | 6,500 | (3,500) | (35.0%) |
| EQUIPMENT | | | | | | |
| 01-20-570-411 | MAINTENANCE - EQUIPMENT | 20,000 | 20,000 | 12,000 | (8,000) | (40.0%) |
| TOTAL EQUIPMENT | | 20,000 | 20,000 | 12,000 | (8,000) | (40.0%) |
| TOTAL MAINTENANCE | | 198,039 | 141,000 | 116,000 | (82,039) | (41.4%) |

VILLAGE OF WILLOWBROOK, ILLINOIS

FY 2023-24 ANNUAL BUDGET

DETAIL OF EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2022-23 | 2022-23 | 2023-24 | 2023-24 | 2023-24 | |
|--|------------------------------------|-----------------|--------------------|-----------------|---------------------|-------------------|--|
| | | ORIGINAL BUDGET | PROJECTED ACTIVITY | APPROVED BUDGET | APPROVED AMT CHANGE | APPROVED % CHANGE | |
| Dept 20 - Parks and Recreation | | | | | | | |
| EXPENDITURES | | | | | | | |
| SPECIAL EVENTS | | | | | | | |
| 01-20-585-522 | COMMUNITY EVENTS | 23,000 | 5,000 | 50,000 | 27,000 | 117.4% | |
| 01-20-585-523 | SPECIAL EVENTS | 6,900 | 23,000 | - | (6,900) | (100.0%) | |
| TOTAL SPECIAL EVENTS | | 29,900 | 28,000 | 50,000 | 20,100 | 67.2% | |
| SPECIAL RECREATION SERVICES | | | | | | | |
| 01-20-590-517 | ACTIVE ADULT PROGRAM | 205,895 | 196,800 | 249,050 | 43,155 | 21.0% | |
| 01-20-590-519 | ADA PARK MAINTENANCE | 3,000 | 4,425 | 3,000 | - | - | |
| 01-20-590-520 | ADA RECREATION ACCOMMODATIONS | 275 | 275 | - | (275) | (100.0%) | |
| 01-20-590-518 | SPECIAL RECREATION ASSOC PROGRAM I | 39,311 | 39,311 | 39,343 | 32 | 0.1% | |
| TOTAL SPECIAL RECREATION SERVICES | | 248,481 | 240,811 | 291,393 | 42,912 | 17.3% | |
| TOTAL PARKS AND RECREATION | | 649,050 | 699,872 | 799,045 | 149,995 | 23.1% | |

Village of Willowbrook Finance Organizational Chart



The Finance Department is responsible for coordinating and directing the financial activities of the Village which includes (a) maintaining the accounting system and related financial controls; (b) managing revenue collections; miscellaneous billings; accounts payable; payroll, cash/investment management; financial reporting and (c) establishing and maintaining proper internal controls to safeguard Village assets.

The Chief Financial Officer prepares the annual budget and long-range plan with the assistance of the Village Administrator and various department heads and coordinates the annual financial statement 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:

A. Goals / Objectives

- Update the annual “Five-Year Long-Range Plan” and “Capital Improvement Plan”.
- Prepare monthly financial reports for the Village Board and Village staff.
- Act as the Village’s authorized representative for the health insurance pool, Intergovernmental Personnel Benefit Cooperative (IPBC), relating to health insurance decisions, i.e., minimizing premiums; attending three meetings per year; and coordinating the processing of documents with IPBC and the Village’s other insurance plans.
- Attend quarterly Willowbrook Police Pension Fund meeting.
- Apply for the GFOA Certificate of Excellence in Financial Reporting Award (received 33rd award for April 30, 2021). The GFOA has not yet completed its review of the Village’s “*Annual Budget for Fiscal Year 2022-23*”.
- Ensure timely implementation of new accounting pronouncements.
- Monitor the Village’s deposits and collateral and maximize return on investment. Review and propose enhancements to the Village’s investment policy.
- Monitor all Village revenues and expenditures and report current and projected balances to Village staff and Elected Officials.

B. Accomplishments / Highlights

- Successfully managed the transition to outsourcing for the Chief Financial Officer and Staff Accountant positions.
- Received an unqualified audit opinion on the Village’s FY2021-22 annual financial statement audit. Corrected deficiency regarding user access prior to auditor recommendation.

- Applied for the GFOA Popular Annual Financial Reporting Award (Village's triple award).
- Streamlined and decentralized the processing of invoices.
- Held Department Heads accountable for financial results.
- Improved the payroll process.
- Began using the Intergovernmental Risk Management Agency (IRMA) reserve fund to withhold annual premium.

C. FY2022-23 Budget Highlights

- Managed the Five-Year Capital Improvement Program.
- Assisted with all pricing and review analysis, including the *“Employee Handbook”* and *“Police Union Contract”*.
- Assisted with the implementation of the Tax Increment Financing District.

2. Commitment to technology advancements:

- Coordinate continued upgrades of Village software and hardware.
- Continue staff training and cross-training of the Village-wide Enterprise Resource Planning (ERP) system.
- Continue to educate employees about cyber threats using both staff education and an outside consultant to perform phishing attempts.

3. **Public involvement in department services** - Assist with providing timely and accurate responses to FOIA requests.

Performance Measure: Hours of Training Completed

| | FY 22-23 | FY 21-22 | FY 20-21 | FY 19-20 | FY 18-19 |
|--------------|-----------|-----------|-------------|-------------|-------------|
| Organization | Actual | Actual | Actual | Actual | Actual |
| GFOA/IGFOA | 8 | 10 | 17 | 16 | 32.3 |
| IPPFA | - | - | - | - | 8 |
| FEMA | 5 | 1 | 1 | 2 | - |
| Others | 10 | 6 | 13.5 | 20.5 | 9.5 |
| TOTAL | 23 | 17 | 31.5 | 38.5 | 49.8 |

In accordance with maintaining Certified Public Accountant (CPA) status, the Chief Financial Officer must complete 120 hours of continuing professional education every three years. By attending conferences and trainings held by various professional organizations, including those above, the Chief Financial Officer complies with regulatory and statutory requirements, and furthers the goals of the Village by enhancing skillsets and learning about new accounting pronouncements; legislative mandates; human resource/personnel laws; IRS/tax changes; and technology.

Finance Summary
Fiscal Year 2023-24

| Program | Expense Classification | FY 2023-24 | | FY 2022-23 | | FY 2021-22 | |
|------------------------------------|-------------------------------|-------------------|----------------|-------------------|----------------|-------------------|----------------|
| | | Budget | | Budget | | Budget | |
| 400/610 | Salaries and Benefits | \$ | - | \$ | - | \$ | 377,723 |
| 610/620 | General Management | | 152,306 | | 145,070 | | 12,430 |
| 615 | Data Processing | | 15,780 | | 15,900 | | 15,280 |
| 620 | Financial Audit | | 31,200 | | 31,000 | | 30,990 |
| Total Expenditures | | \$ | 199,286 | \$ | 191,970 | \$ | 436,423 |
| Change from Prior FY Budget | | | | 3.8% | | (56.0%) | |

Classification of Expense as a Percentage of Total Expenditures



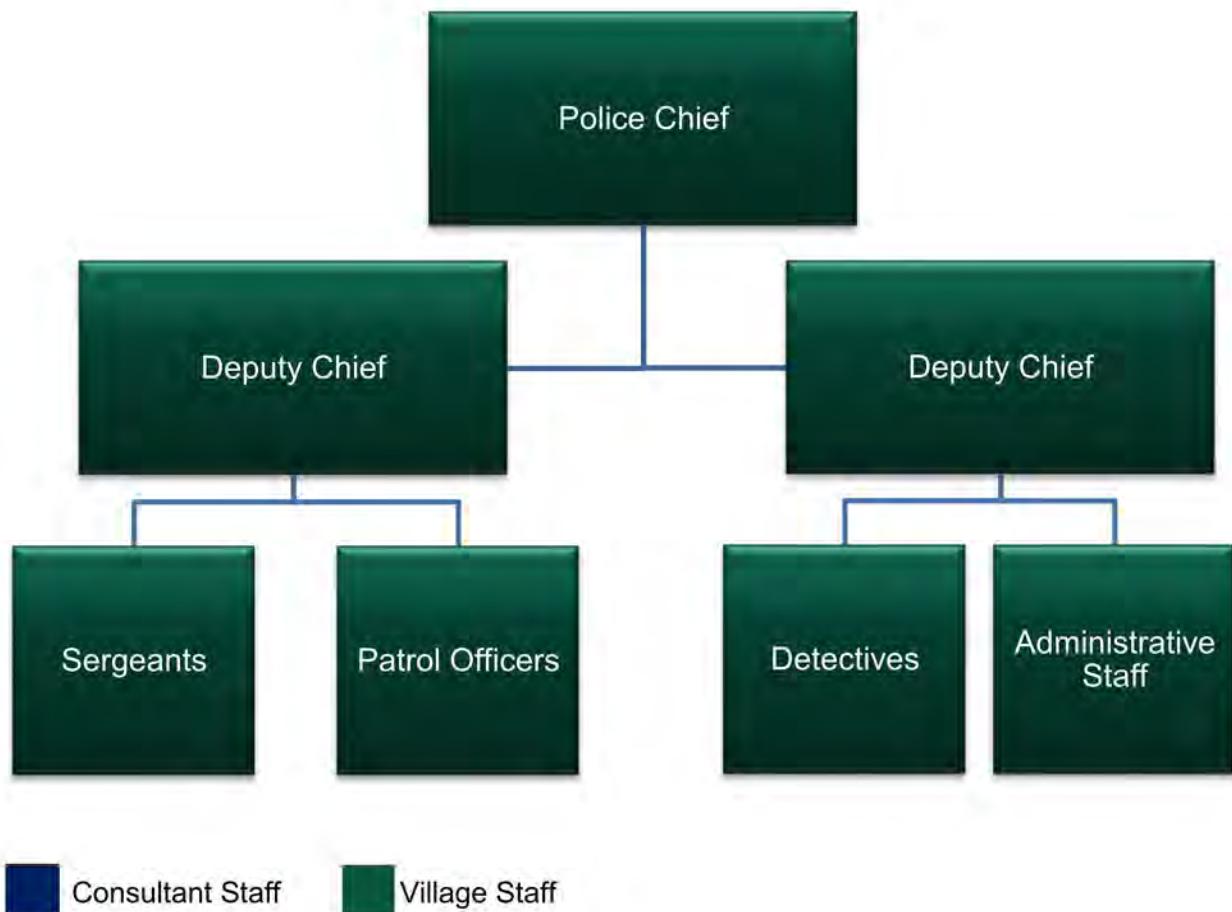
| | Budget | Actual | Actual |
|--------------------------------|---------------|---------------|---------------|
| Personnel (FTE) ⁽¹⁾ | - | 1.0 | 3.0 |

⁽¹⁾ Finance personnel are outsourced in FY2024.

VILLAGE OF WILLOWBROOK
FY 2023-24 ANNUAL BUDGET
DETAIL OF EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2022-23 | 2022-23 | 2023-24 | 2023-24 | 2023-24 | |
|------------------------------|---------------------------|-----------------|--------------------|-----------------|---------------------|-------------------|--|
| | | ORIGINAL BUDGET | PROJECTED ACTIVITY | APPROVED BUDGET | APPROVED AMT CHANGE | APPROVED % CHANGE | |
| Dept 25 - Finance | | | | | | | |
| EXPENDITURES | | | | | | | |
| GENERAL MANAGEMENT | | | | | | | |
| SUPPLIES AND MATERIALS | | | | | | | |
| 01-25-610-307 | FEES/DUES/SUBSCRIPTIONS | 350 | - | 350 | - | - | |
| TOTAL SUPPLIES AND MATERIALS | | 350 | - | 350 | - | - | |
| CONTRACTUAL SERVICES | | | | | | | |
| 01-25-620-252 | FINANCIAL SERVICES | 144,720 | 144,720 | 151,956 | 7,236 | 5.0% | |
| TOTAL CONTRACTUAL SERVICES | | 144,720 | 144,720 | 151,956 | 7,236 | 5.0% | |
| TOTAL GENERAL MANAGEMENT | | 145,070 | 144,720 | 152,306 | 7,236 | 5.0% | |
| DATA PROCESSING | | | | | | | |
| CONTRACTUAL SERVICES | | | | | | | |
| 01-25-615-263 | EDP LICENSES | 12,400 | - | 12,780 | 380 | 3.1% | |
| 01-25-615-267 | DOCUMENT STORAGE/SCANNING | 3,500 | 3,000 | 3,000 | (500) | (14.3%) | |
| TOTAL DATA PROCESSING | | 15,900 | 3,000 | 15,780 | (120) | (0.8%) | |
| FINANCIAL AUDIT | | | | | | | |
| CONTRACTUAL SERVICES | | | | | | | |
| 01-25-620-251 | AUDIT SERVICES | 31,000 | 30,000 | 31,200 | 200 | 0.6% | |
| TOTAL FINANCIAL AUDIT | | 31,000 | 30,000 | 31,200 | 200 | 0.6% | |
| TOTAL FINANCE | | 191,970 | 177,720 | 199,286 | 7,316 | 3.8% | |

Village of Willowbrook
Police Department
Organizational 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 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



Fiscal Year 2023-24 Police Department Goals and Objectives

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

1. Continue working on Illinois Law Enforcement Accreditation Program for completion in FY2023-24.
2. Increase narcotics enforcement through partnership with DuPage Metropolitan Enforcement group and Willowbrook Police Department patrol and tactical units.
3. Utilize traffic crash data to recognize areas for increased selective enforcement.

Fiscal Year 2022-23 Police Department Goals and Accomplishments

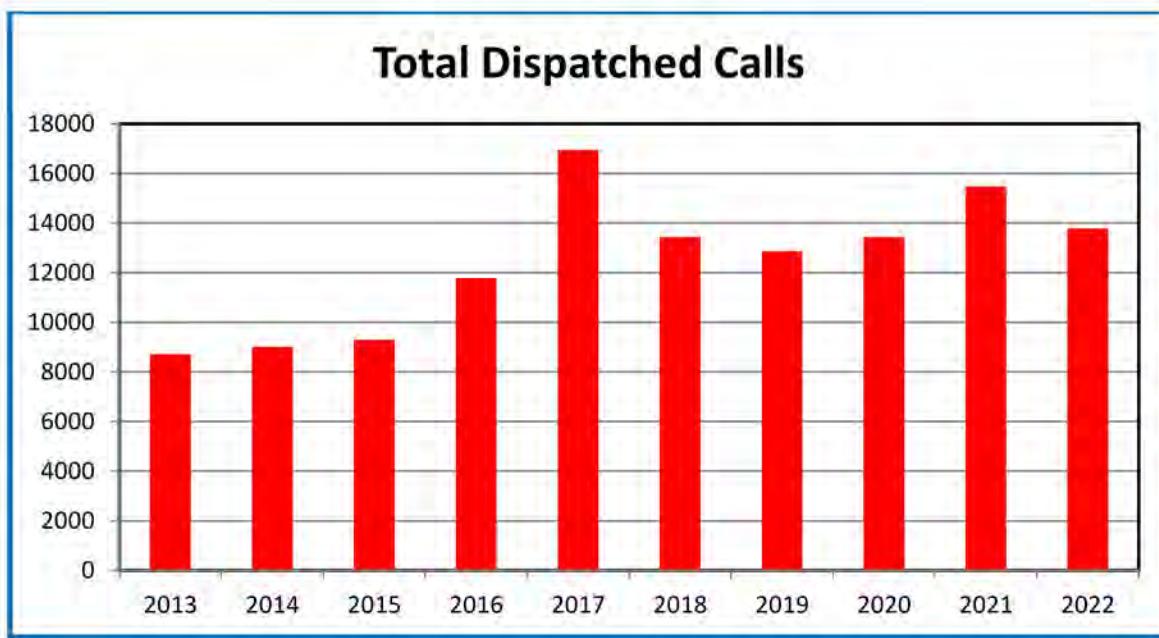
1. Increase recruitment and retention - Goal not completed:
Major steps to increase recruitment and retention were made during FY2022-23; however, the goal is currently in progress for the upcoming fiscal year.
2. Restructure department organization to achieve better performance through job profile analysis - Goal Achieved:
The addition of an added Deputy Chief position aided in achieving this goal for FY2022-23 and continued analysis for the upcoming fiscal year is ongoing.
3. Increase forfeiture funds through the addition of DEA Task Force position. Goal Achieved:
With the completion of training for the newly assigned task force officer, an increase in forfeiture funds was noted late in FY2022-23.

Police Department

Performance Measures

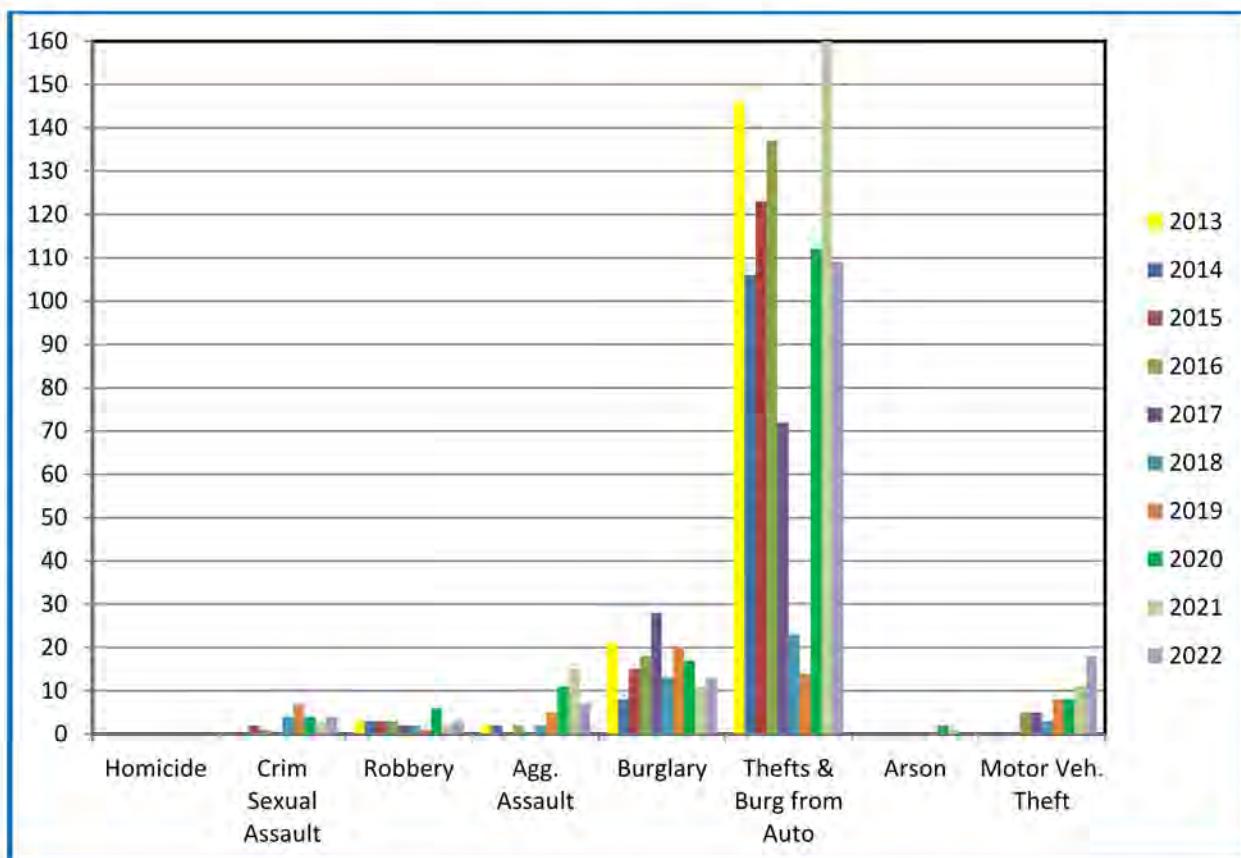
The Willowbrook Police Department serves the residents and visitors of the Village of Willowbrook (Village) in a professional, effective, and commendable manner. Willowbrook. The Department's high-quality employee service and dedication meets the new challenges that have afforded themselves to the Department 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 serve the community 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:



The Village began using a new dispatching agency, DuPage Public Safety Communications (DU-COMM), 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. This accounts for the increase of 2,484 incident numbers compared to 2015. Since 2016 the call volume has stayed consistent.

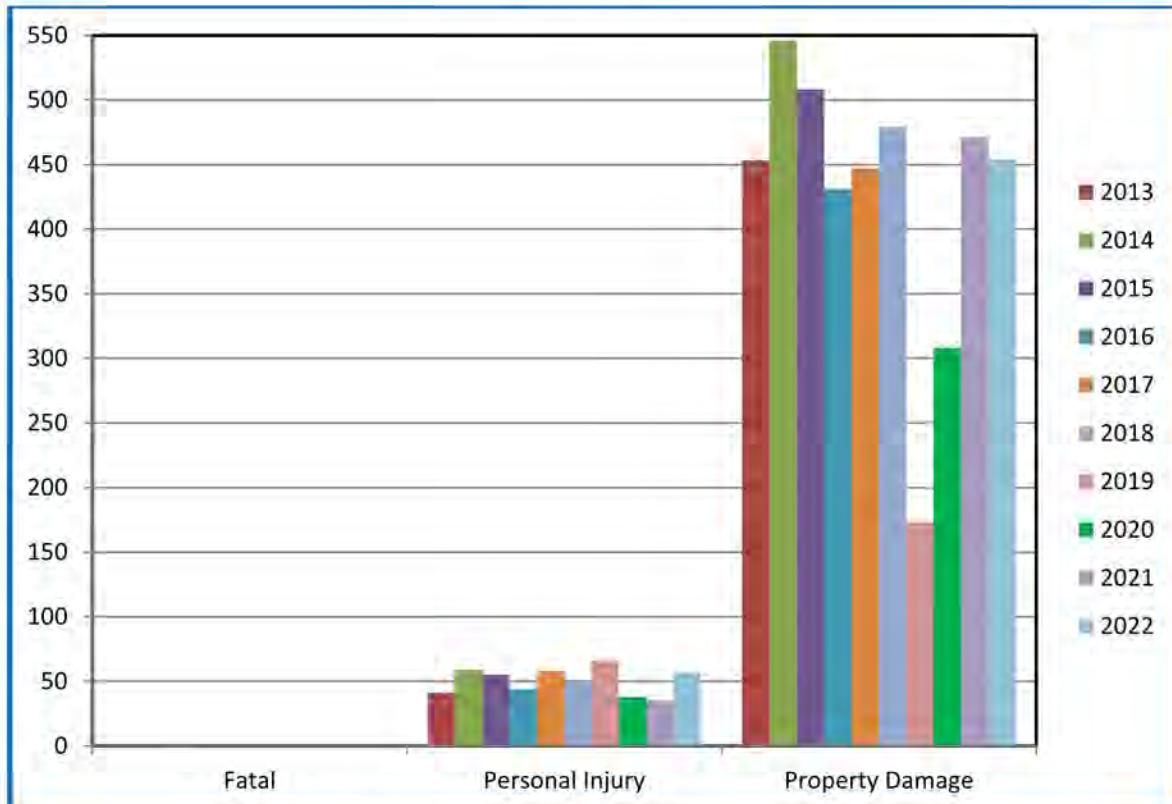
Index Crime Comparison



| Year: | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|-----------------------|------------|------------|------------|------------|------------|-----------|-----------|------------|------------|------------|
| Homicide | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Criminal Sex Assault | 0 | 0 | 2 | 1 | 0 | 4 | 7 | 4 | 3 | 4 |
| Robbery | 3 | 3 | 3 | 3 | 2 | 2 | 1 | 6 | 2 | 3 |
| Aggravated Assault | 2 | 2 | 0 | 2 | 0 | 2 | 5 | 11 | 15 | 7 |
| Burglary | 21 | 8 | 15 | 18 | 28 | 13 | 20 | 17 | 11 | 13 |
| Thefts/Burg from Auto | 146 | 106 | 123 | 137 | 72 | 23 | 14 | 112 | 160 | 109 |
| Arson | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 | 0 |
| Motor Vehicle Theft | 0 | 0 | 0 | 5 | 5 | 3 | 8 | 8 | 11 | 18 |
| TOTAL | 172 | 119 | 143 | 166 | 107 | 47 | 55 | 160 | 203 | 154 |

The Index Crime Comparison is a measure of the most often 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 2022, the Village saw an increase in automobile thefts. In the upcoming fiscal year, the Willowbrook Police Department hopes to see those numbers drop due to an increase in our License Plate Reader Camera Program and the implementation of a Tactical Team of officers to conduct covert patrols.

Traffic Accident Summary

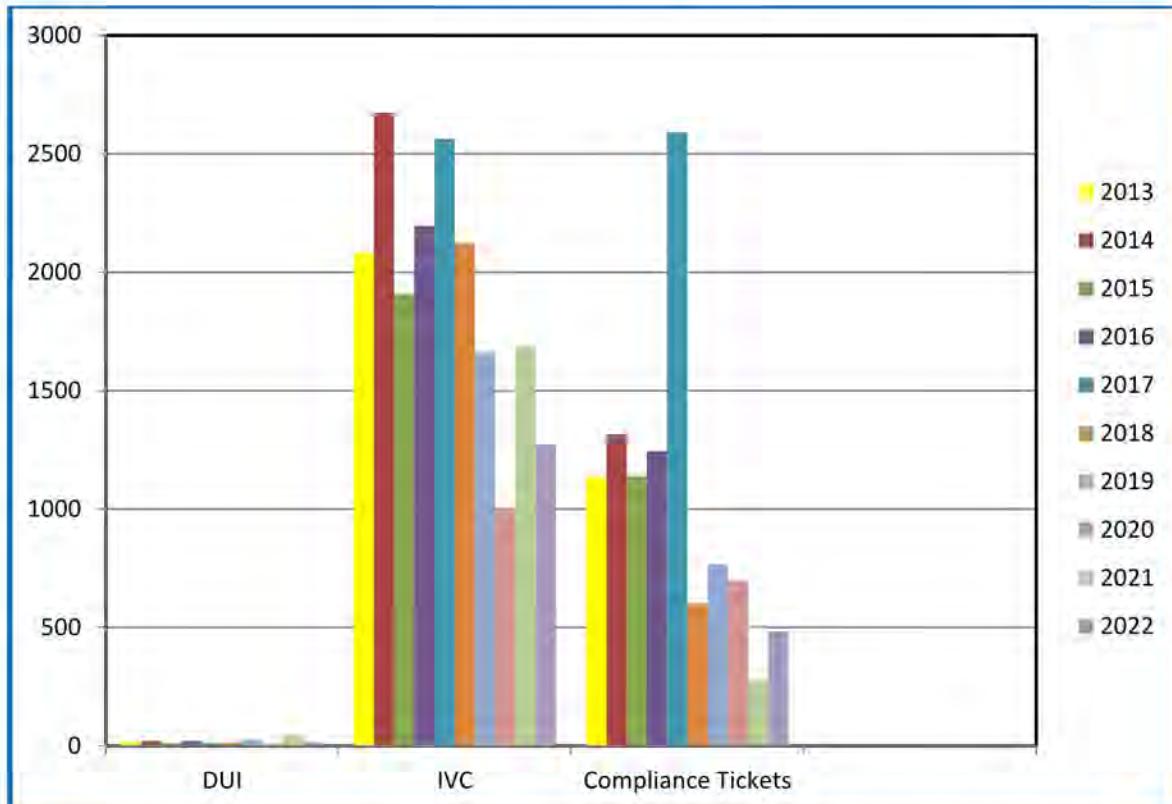


| Year: | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|-----------------|------|------|------|------|------|------|------|------|------|------|
| Fatal | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Personal Injury | 41 | 59 | 55 | 44 | 58 | 50 | 66 | 38 | 35 | 57 |
| Property Damage | 453 | 546 | 508 | 431 | 447 | 479 | 173 | 308 | 471 | 454 |
| TOTAL | 529 | 655 | 634 | 616 | 692 | 722 | 389 | 402 | 506 | 511 |

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 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 slightly in 2022 after decreasing two years in a row from the 2018 numbers. The increase is slight, and the numbers are consistent with the previous year. 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 due to the implementation of electronic accident reporting.

Traffic Enforcement Summary



| Calendar Year: | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------|--------------|
| DUI | 18 | 20 | 11 | 20 | 11 | 14 | 26 | 8 | 46 | 15 |
| IVC Traffic Citations | 2,079 | 2,674 | 1,907 | 2,196 | 2,563 | 2,124 | 1,662 | 1,007 | 1,685 | 1,271 |
| Compliance/Parking/Ordinance Tickets * | 1,136 | 1,315 | 1,139 | 1,245 | 2,591 | 602 | 767 | 698 | 277 | 484 |
| TOTAL | 3,233 | 4,009 | 3,057 | 3,461 | 5,165 | 2,740 | 2,455 | 1,713 | 2008 | 1,770 |

*2021 Compliance/Parking/Ordinance ticket counts from 1/1/2021-5/1/2021 unavailable

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 previous years showed 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 part 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 increase in staffing in 2021 also contributed to an increase in DUI enforcement. The decreases seen in 2022 can be attributed to workforce issues and an increase in patrol obligations.

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.

Traffic Fine Revenue Summary



From a revenue perspective, the fines revenue line item (General Fund) experienced a significant increase from FY 20-21 to FY 2021-2022. This generally corresponds to the increase in tickets issued in 2021 (although that is measured on a calendar year, not a fiscal year), however the COVID-19 Pandemic and an increased fine structure implemented in 2020 also played a role in the increase.

Other Police Program Data

BIKE PROGRAM



The Willowbrook Police Department's continued with its three newer Recon All Terrain Power Bikes for patrolling in our neighborhoods and parks when the weather allows. Officers assigned to the Bike unit can go farther, faster and safer with these bikes.

DEPARTMENT REORGANIZATION

In 2022, the Willowbrook Police Department underwent a reorganization which saw the addition of 2 new programs and positions to the department. In 2022, the Department assigned an officer to the Drug Enforcement Agency (DEA) as a Task Force Officer. The Department also added a Tactical Unit of 2 officers in 2022. These new positions were realized to help combat the growing drug problem in our region. The Department also at this time joined the DuPage County Metropolitan Enforcement Group (DUMEG) to partner with our neighbors in our enforcement efforts and be a valuable resource for officers and investigations.

In 2022, the Willowbrook Police Department added a Deputy Chief of Police Administration position. This position was filled by Deputy Chief Kadolph in June of 2022. Deputy Chief Kadolph brings 24 years of law enforcement experience to include 10 years in leadership roles to our organization. He will also function as the Department's Accreditation Manager.

LPR CAMERAS

The Willowbrook Police Department continued to expand its footprint of Flock Safety License Plate Reader (LPR) cameras throughout the town in 2022. We currently have 11 of these cameras providing a valuable resource tool for law enforcement efforts in our region.

Flock Safety's license plate reading cameras have 24/7 monitoring and help law enforcement agencies find stolen motor vehicles, protecting against property crime, and violent crime.

These cameras have proven to be a useful tool in solving and investigating many crimes across multiple jurisdictions. In 2023, the Willowbrook Police Department will continue to expand its LPR footprint and install added cameras to help combat changing crime trends.



flock safety

COMMUNITY ORIENTED POLICING (COPS) UNIT

A screenshot of a webpage for the Willowbrook Police Department Community Policing Unit. The page has a green header with the text "WILLOWBROOK POLICE DEPARTMENT" and "Community Policing Unit". To the left is the Willowbrook Police Department logo, which is a gold star with "WILLOWBROOK POLICE DEPT" around the perimeter and a central shield. Below the header are six portrait photos of officers, each with their name underneath: "Officer R. Bailey", "Officer B. Lee", "Officer J. Lopez", "Officer S. Miller", "Officer B. Perez", and "Officer C. Spain".

| Officer R. Bailey | Officer B. Lee | Officer J. Lopez | Officer S. Miller | Officer B. Perez | Officer C. Spain |
|-------------------|----------------|------------------|-------------------|------------------|------------------|
| | | | | | |

In 2022, the Willowbrook Police Department continued with its Community Oriented Police (COPS) unit. The purpose of this dedicated group of officers is to decrease crime by increasing awareness in our communities. The COPs unit attended various neighborhood functions including homeowner's association meetings to conduct presentations on crime trends and any other topics related to law enforcement. The goal of the unit is to foster positive interactions, work through problem solving, and set up partnerships within the Village of Willowbrook. In 2022, the unit was able to move a homeowner's association

meeting to the new Community Resource Center which was well received and gave a good spotlight of this village resource. In 2022, the COPS unit expanded to include new officers for this cooperative engagement program.

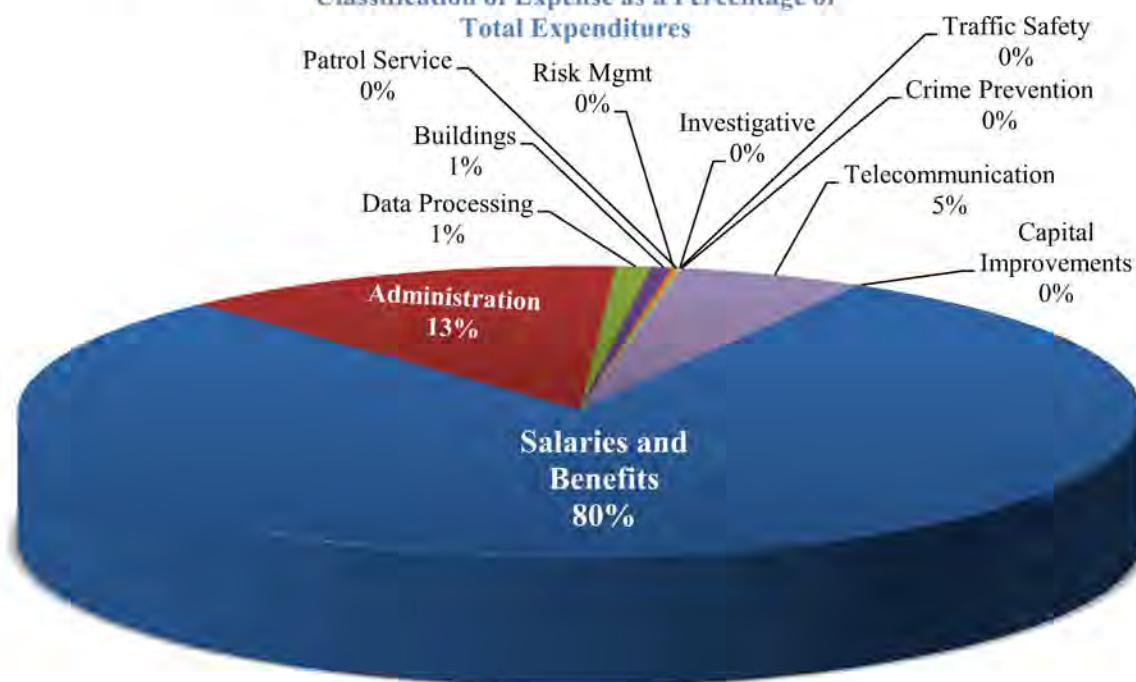
The tracking of the above data and other programs helps the department in focusing its efforts, preparing staffing assignments, evaluating the effectiveness of its current programs and goal setting for future years.

Police Department Summary
Fiscal Year 2023-24

| Program | Description | FY 2023-24 Budget | FY 2022-23 Budget | FY 2021-22 Budget |
|---------------------------|-----------------------|------------------------------|------------------------------|------------------------------|
| 400/630 | Salaries and Benefits | \$ 5,076,086 | \$ 4,777,242 | \$ 5,174,323 |
| 540/630 | Administration | 822,152 | 689,561 | 761,300 |
| 640 | Data Processing | 65,000 | 75,220 | 67,543 |
| 630 | Buildings | 37,000 | 122,500 | 66,000 |
| 645 | Risk Mgmt | - | - | 20,000 |
| 650/685 | Patrol Service | 11,000 | 7,000 | 16,800 |
| 655 | Investigative | 1,000 | 2,000 | 500 |
| 660 | Traffic Safety | - | - | 5,323 |
| 670 | Crime Prevention | 7,000 | 5,000 | 5,000 |
| 675 | Telecommunication | 340,773 | 322,500 | 312,000 |
| 660 | Capital Improvements | 1,500 | - | 229,000 |
| Total Expenditures | | \$ 6,361,511 | \$ 6,001,023 | \$ 6,657,789 |

Change from Prior FY Budget **6.0%** **(9.9%)**

**Classification of Expense as a Percentage of
Total Expenditures**



| | Budget | Actual | Actual |
|------------------|--------|--------|--------|
| Personnel (FTEs) | 29.0 | 27.0 | 29.0 |

BUDGET REPORT FOR WILLOWBROOK

DETAIL OF EXPENDITURES

FY2023-24

| ACCOUNT NUMBER | DESCRIPTION | 2022-23 | 2022-23 | 2023-24 | 2023-24 | 2023-24 | |
|-------------------------------------|------------------------------------|------------------|--------------------|------------------|---------------------|-------------------|--|
| | | ORIGINAL BUDGET | PROJECTED ACTIVITY | APPROVED BUDGET | APPROVED AMT CHANGE | APPROVED % CHANGE | |
| Dept 30 - Police Department | | | | | | | |
| EXPENDITURES | | | | | | | |
| <u>ADMINISTRATION</u> | | | | | | | |
| PERSONAL SERVICES | | | | | | | |
| 01-30-400-147 | MEDICARE | 31,730 | 8,557 | 8,096 | (23,634) | (74.5%) | |
| 01-30-400-151 | IMRF | 31,780 | 30,267 | 27,719 | (4,061) | (12.8%) | |
| 01-30-400-161 | SOCIAL SECURITY | 8,532 | 36,586 | 34,615 | 26,083 | 305.7% | |
| 01-30-400-171 | SUI - UNEMPLOYMENT | 6,327 | - | - | (6,327) | (100.0%) | |
| 01-30-630-101 | SALARIES - PERMANENT EMPLOYEES | - | 2,557,225 | 2,935,608 | 2,935,608 | - | |
| 01-30-630-102 | OVERTIME | 319,090 | 412,262 | 285,000 | (34,090) | (10.7%) | |
| 01-30-630-103 | OVERTIME - SPECIAL DETAIL & GRANTS | 14,911 | - | - | (14,911) | (100.0%) | |
| 01-30-630-104 | PART TIME - CLERICAL | 4,917 | 4,917 | - | (4,917) | (100.0%) | |
| 01-30-630-126 | SALARIES - CLERICAL | 2,831,721 | - | - | (2,831,721) | (100.0%) | |
| 01-30-630-141 | HEALTH/DENTAL/LIFE INSURANCE | 379,149 | 399,000 | 399,000 | 19,851 | 5.2% | |
| 01-30-630-155 | POLICE PENSION | 1,148,085 | 1,090,681 | 1,386,048 | 237,963 | 20.7% | |
| 01-30-630-306 | REIMB PERSONNEL EXPENSES | 1,000 | - | - | (1,000) | (100.0%) | |
| TOTAL PERSONAL SERVICES | | 4,777,242 | 4,539,495 | 5,076,086 | 298,844 | 6.3% | |
| CONTRACTUAL SERVICES | | | | | | | |
| 01-30-540-425 | OTHER PROFESSIONAL SERVICES | - | - | 42,000 | 42,000 | - | |
| 01-30-630-131 | PERSONNEL RECRUITMENT | - | 522 | 1,000 | 1,000 | - | |
| 01-30-630-201 | PHONE - TELEPHONES | 25,000 | 25,000 | 25,000 | - | - | |
| 01-30-630-202 | ACCREDITATION | 5,000 | 6,308 | 4,500 | (500) | (10.0%) | |
| 01-30-630-241 | FEES - FIELD COURT ATTORNEY | 25,000 | 25,000 | 25,000 | - | - | |
| 01-30-630-245 | FIRING RANGE | 5,000 | 7,000 | 5,000 | - | - | |
| 01-30-630-246 | RED LIGHT - ADJUDICATOR | 318,000 | 390,000 | 390,000 | 72,000 | 22.6% | |
| TOTAL CONTRACTUAL SERVICES | | 378,000 | 453,830 | 492,500 | 114,500 | 30.3% | |
| SUPPLIES AND MATERIALS | | | | | | | |
| 01-30-630-302 | PRINTING & PUBLISHING | 4,000 | 3,800 | 2,500 | (1,500) | (37.5%) | |
| 01-30-630-303 | FUEL/MILEAGE/WASH | 72,000 | 116,354 | 75,000 | 3,000 | 4.2% | |
| 01-30-630-304 | SCHOOLS/CONFERENCES/TRAVEL | 35,206 | 15,000 | 30,000 | (5,206) | (14.8%) | |
| 01-30-630-305 | TUITION REIMBURSEMENT | 15,000 | 5,000 | 5,000 | (10,000) | (66.7%) | |
| 01-30-630-307 | FEES/DUES/SUBSCRIPTIONS | 61,055 | 61,055 | 42,100 | (18,955) | (31.0%) | |
| 01-30-630-308 | CADET PROGRAM | 500 | - | - | (500) | (100.0%) | |
| 01-30-630-309 | EMPLOYEE RECOGNITION | 5,000 | 5,000 | 5,000 | - | - | |
| 01-30-630-311 | POSTAGE & METER RENT | 4,200 | 4,000 | 4,100 | (100) | (2.4%) | |
| 01-30-630-315 | COPY SERVICE | 3,600 | 10,173 | 3,600 | - | - | |
| 01-30-630-345 | UNIFORMS | 47,000 | 25,000 | 36,000 | (11,000) | (23.4%) | |
| 01-30-630-346 | AMMUNITION | 25,000 | 20,000 | 20,000 | (5,000) | (20.0%) | |
| 01-30-630-347 | OTHER WEAPONS | - | - | 15,000 | 15,000 | - | |
| 01-30-630-351 | BUILDING MAINTENANCE SUPPLIES | 2,000 | 500 | 1,000 | (1,000) | (50.0%) | |
| TOTAL SUPPLIES AND MATERIALS | | 274,561 | 265,882 | 239,300 | (35,261) | (12.8%) | |
| EQUIPMENT | | | | | | | |
| 01-30-630-401 | OPERATING EQUIPMENT | 37,000 | 42,500 | 37,000 | - | - | |
| 01-30-630-402 | BODY CAMERAS | - | 33,072 | 33,072 | 33,072 | - | |
| 01-30-630-403 | IN-CAR CAMERA | - | 20,280 | 20,280 | 20,280 | - | |
| TOTAL EQUIPMENT | | 37,000 | 95,852 | 90,352 | 53,352 | 144.2% | |
| TOTAL ADMINISTRATION | | 5,466,803 | 5,355,059 | 5,898,238 | 431,435 | 7.9% | |

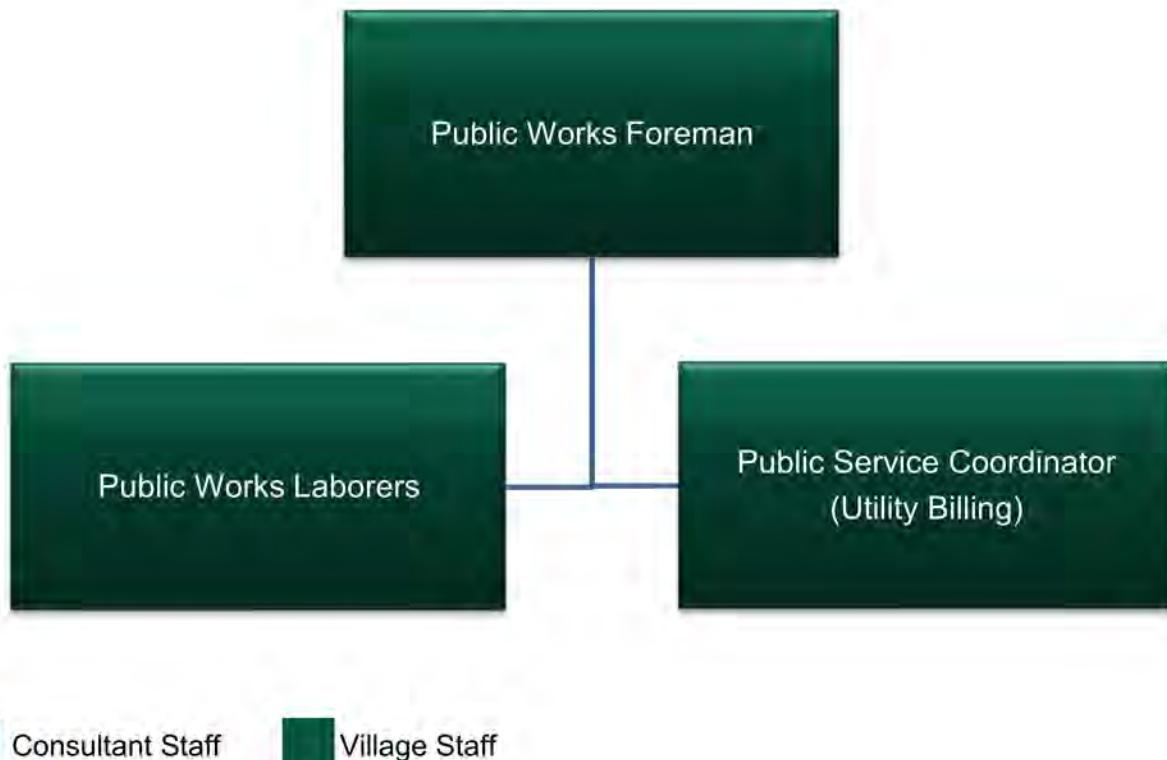
BUDGET REPORT FOR WILLOWBROOK

DETAIL OF EXPENDITURES

FY2023-24

| ACCOUNT NUMBER | DESCRIPTION | 2022-23 | 2022-23 | 2023-24 | 2023-24 | 2023-24 | |
|--------------------------------------|---------------------------|------------------|--------------------|------------------|---------------------|-------------------|--|
| | | ORIGINAL BUDGET | PROJECTED ACTIVITY | APPROVED BUDGET | APPROVED AMT CHANGE | APPROVED % CHANGE | |
| Dept 30 - Police Department | | | | | | | |
| EXPENDITURES | | | | | | | |
| <u>DATA PROCESSING</u> | | | | | | | |
| CONTRACTUAL SERVICES | | | | | | | |
| 01-30-640-212 | EDP EQUIPMENT/SOFTWARE | 3,200 | 2,000 | 3,000 | (200) | (6.3%) | |
| 01-30-640-225 | INTERNET/WEBSITE HOSTING | 24,000 | 24,000 | 25,000 | 1,000 | 4.2% | |
| 01-30-640-263 | EDP LICENSES | 33,520 | 30,000 | 37,000 | 3,480 | 10.4% | |
| 01-30-640-306 | CONSULTING - IT/GRANT | 9,500 | 9,500 | - | (9,500) | (100.0%) | |
| 01-30-640-267 | DOCUMENT STORAGE/SCANNING | 5,000 | - | - | (5,000) | (100.0%) | |
| TOTAL DATA PROCESSING | | 75,220 | 65,500 | 65,000 | (10,220) | (13.6%) | |
| <u>BUILDINGS</u> | | | | | | | |
| CONTRACTUAL SERVICES | | | | | | | |
| 01-30-630-228 | MAINTENANCE - BUILDING | 116,500 | 35,000 | 30,000 | (86,500) | (74.2%) | |
| 01-30-630-235 | NICOR GAS (7760 QUINCY) | 5,000 | 6,000 | 6,000 | 1,000 | 20.0% | |
| 01-30-630-250 | SANITARY (7760 QUINCY) | 1,000 | 1,000 | 1,000 | - | - | |
| TOTAL BUILDINGS | | 122,500 | 42,000 | 37,000 | (85,500) | (69.8%) | |
| <u>PATROL SERVICES</u> | | | | | | | |
| CONTRACTUAL SERVICES | | | | | | | |
| 01-30-650-268 | ANIMAL CONTROL | - | 105 | 4,000 | 4,000 | - | |
| TOTAL CONTRACTUAL SERVICES | | - | 105 | 4,000 | 4,000 | - | |
| SUPPLIES AND MATERIALS | | | | | | | |
| 01-30-650-343 | JAIL SUPPLIES | 2,000 | 1,000 | 2,000 | - | - | |
| 01-30-685-799 | CONTINGENCIES | 5,000 | - | 5,000 | - | - | |
| TOTAL SUPPLIES AND MATERIALS | | 7,000 | 1,000 | 7,000 | - | - | |
| TOTAL PATROL SERVICES | | 7,000 | 1,105 | 11,000 | 4,000 | 57.1% | |
| <u>INVESTIGATIVE SERVICES</u> | | | | | | | |
| COMMODITIES | | | | | | | |
| 01-30-655-339 | CONFIDENTIAL FUNDS | 2,000 | - | 1,000 | (1,000) | (50.0%) | |
| TOTAL INVESTIGATIVE SERVICES | | 2,000 | - | 1,000 | (1,000) | (50.0%) | |
| <u>CRIME PREVENTION</u> | | | | | | | |
| SUPPLIES AND MATERIALS | | | | | | | |
| 01-30-670-331 | COMMODITIES | 5,000 | 5,000 | 7,000 | 2,000 | 40.0% | |
| TOTAL CRIME PREVENTION | | 5,000 | 5,000 | 7,000 | 2,000 | 40.0% | |
| <u>TELECOMMUNICATIONS</u> | | | | | | | |
| CONTRACTUAL SERVICES | | | | | | | |
| 01-30-675-235 | RADIO DISPATCHING | 320,000 | 305,173 | 340,773 | 20,773 | 6.5% | |
| 01-30-675-263 | EQUIPMENT MAINTENANCE | 2,500 | - | - | (2,500) | (100.0%) | |
| TOTAL TELECOMMUNICATIONS | | 322,500 | 305,173 | 340,773 | 18,273 | 5.7% | |
| <u>CAPITAL IMPROVEMENTS</u> | | | | | | | |
| CAPITAL OUTLAY | | | | | | | |
| 01-30-660-205 | BIKE PROGRAM | - | 1,336 | 1,500 | 1,500 | - | |
| TOTAL CAPITAL IMPROVEMENT | | - | 1,336 | 1,500 | 1,500 | - | |
| TOTAL POLICE | | 6,001,023 | 5,775,173 | 6,361,511 | 360,488 | 6.0% | |

**Village of Willowbrook
Municipal Services Department
Public Works Division
Organizational Chart**



The mission of the Municipal Services Department – Public Works Division 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 including streets; parks; parkways; trees and plantings; sidewalks; municipal buildings; vehicles and equipment; public drainage systems; and collection and disposal of garbage and refuse.

**Municipal Services Department
Public Works Division**

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. Financial stability:

- Goal of completing street improvements with costs offset by state and local grants. The FY 2023-24 road maintenance project will include an extensive patching program, street rejuvenation, thermos striping, and curb and gutter spot repair.
- 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 2023. We will be planting sixty-five trees this year with up to forty 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. Willowbrook joined the Suburban Tree Consortium which has lowered the tree planting and purchase costs.
- The Village will continue the Snow and Ice Control Program during the winter months to ensure that roadways are safe for vehicular travel. Public Works buys its 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 to buy a special type of salt that allows application at extremely low temperatures when conventional salt does not melt the ice and snow. Salt purchasing will now use MFT funds.
- 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 for mosquito abatement services to residents county-wide. \$37,550 has been budgeted this year for this program.
- Maintain the 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 will continue this practice for FY 2023-24.
- Make continued education and added training available to all public works staff to support a safe work environment while following 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:

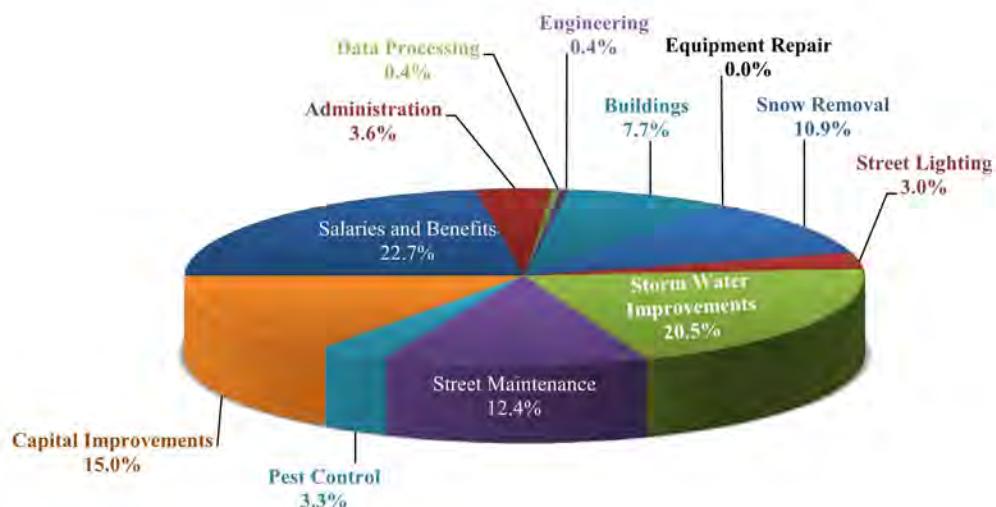
- The Village will be completing the LED street light upgrades in FY23-24 along Adams Rd. This project was put on hold in the past but will be completed by fall of 2023.

Public Works Summary

Fiscal Year 2023-24

| Program | Expense Classification | FY 2023-24 | | FY 2022-23 | | FY 2021-22 | |
|------------------------------------|--------------------------|---------------------|----------------|---------------------|--|---------------------|--|
| | | Budget | | Budget | | Budget | |
| 400/710 | Salaries and Benefits | \$ 263,719 | | \$ 242,815 | | \$ 287,814 | |
| 710 | Administration | 42,450 | | 36,109 | | 24,892 | |
| 715 | Data Processing | 4,500 | | 51,500 | | 1,916 | |
| 720 | Engineering | 5,000 | | 60,000 | | 25,500 | |
| 725 | Buildings | 89,650 | | 99,250 | | 37,732 | |
| 735 | Equipment Repair | - | | - | | 26,000 | |
| 740 | Snow Removal | 127,000 | | 146,313 | | 88,800 | |
| 745 | Street Lighting | 34,700 | | 28,578 | | 49,800 | |
| 750 | Storm Water Improvements | 238,000 | | 341,590 | | 481,000 | |
| 755 | Street Maintenance | 144,550 | | 196,487 | | 218,600 | |
| 760 | Pest Control | 38,550 | | 38,550 | | 38,550 | |
| 765 | Capital Improvements | 175,000 | | 206,250 | | 311,721 | |
| Total Expenditures | | \$ 1,163,119 | | \$ 1,447,442 | | \$ 1,592,325 | |
| Change from Prior FY Budget | | | (19.6%) | | | (9.1%) | |

Classification of Expense as a Percentage of Total Expenditures



| | Budget | Actual | Actual |
|------------------|--------|--------|--------|
| Personnel (FTEs) | 2.00 | 3.00 | 3.00 |

BUDGET REPORT FOR WILLOWBROOK

DETAIL OF EXPENDITURES

FY2023-24

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2022-23 | 2022-23 | 2023-24 | 2023-24 | 2023-24 | |
|--|--------------------------------|-----------------|--------------------|-----------------|---------------------|-------------------|--|
| | | ORIGINAL BUDGET | PROJECTED ACTIVITY | APPROVED BUDGET | APPROVED AMT CHANGE | APPROVED % CHANGE | |
| Municipal Services Department | | | | | | | |
| Dept 35 - Public Works Division | | | | | | | |
| EXPENDITURES | | | | | | | |
| ADMINISTRATION | | | | | | | |
| PERSONAL SERVICES | | | | | | | |
| 01-35-400-147 | MEDICARE | 2,100 | 1,805 | 2,342 | 242 | 11.5% | |
| 01-35-400-151 | IMRF | 28,025 | 29,240 | 35,241 | 7,216 | 25.7% | |
| 01-35-400-161 | SOCIAL SECURITY | 8,963 | 7,720 | 10,014 | 1,051 | 11.7% | |
| 01-35-710-101 | SALARIES - PERMANENT EMPLOYEES | 147,313 | 125,831 | 135,019 | (12,294) | (8.3%) | |
| 01-35-710-102 | OVERTIME | 9,900 | 35,000 | 25,000 | 15,100 | 152.5% | |
| 01-35-710-103 | PART TIME - LABOR | 15,000 | 13,266 | 15,000 | - | - | |
| 01-35-710-141 | HEALTH/DENTAL/LIFE INSURANCE | 31,514 | 46,000 | 41,103 | 9,589 | 30.4% | |
| TOTAL PERSONAL SERVICES | | 242,815 | 258,862 | 263,719 | 20,904 | 8.6% | |
| CONTRACTUAL SERVICES | | | | | | | |
| 01-35-710-201 | TELEPHONES | 2,200 | 2,200 | 2,500 | 300 | 13.6% | |
| TOTAL CONTRACTUAL SERVICES | | 2,200 | 2,200 | 2,500 | 300 | 13.6% | |
| SUPPLIES AND MATERIAL | | | | | | | |
| 01-35-710-301 | OFFICE SUPPLIES | 750 | 500 | 500 | (250) | (33.3%) | |
| 01-35-710-302 | PRINTING & PUBLISHING | 750 | 1,241 | 750 | - | - | |
| 01-35-710-303 | FUEL/MILEAGE/WASH | 9,579 | 13,840 | 12,000 | 2,421 | 25.3% | |
| 01-35-710-304 | SCHOOLS/CONFERENCES/TRAVEL | 5,610 | 5,500 | 5,500 | (110) | (2.0%) | |
| 01-35-710-307 | FEES/DUES/SUBSCRIPTIONS | 1,320 | 1,000 | 1,200 | (120) | (9.1%) | |
| 01-35-710-311 | POSTAGE & METER RENT | 1,500 | 1,500 | 2,000 | 500 | 33.3% | |
| 01-35-710-345 | UNIFORMS | 1,900 | 1,900 | 2,500 | 600 | 31.6% | |
| TOTAL SUPPLIES AND MATERIAL | | 21,409 | 25,481 | 24,450 | 3,041 | 14.2% | |
| EQUIPMENT | | | | | | | |
| 01-35-710-401 | OPERATING SUPPLIES & EQUIPMENT | 12,000 | 12,000 | 15,000 | 3,000 | 25.0% | |
| 01-35-710-405 | FURNITURE & OFFICE EQUIPMENT | 500 | - | 500 | - | - | |
| TOTAL EQUIPMENT | | 12,500 | 12,000 | 15,500 | 3,000 | 24.0% | |
| TOTAL ADMINISTRATION | | 278,924 | 298,543 | 306,169 | 27,245 | 9.8% | |
| DATA PROCESSING | | | | | | | |
| CONTRACTUAL SERVICES | | | | | | | |
| 01-35-715-225 | INTERNET/WEBSITE HOSTING | 1,500 | 4,933 | 4,500 | 3,000 | 200.0% | |
| 01-35-715-307 | OTHER PROFESSIONAL SERVICES | 50,000 | - | - | (50,000) | (100.0%) | |
| TOTAL DATA PROCESSING | | 51,500 | 4,933 | 4,500 | (47,000) | (91.3%) | |
| ENGINEERING | | | | | | | |
| CONTRACTUAL SERVICES | | | | | | | |
| 01-35-720-230 | SPECIAL PROJECTS | 35,000 | 35,000 | - | (35,000) | (100.0%) | |
| 01-35-720-245 | FEES - ENGINEERING | 25,000 | 20,000 | 5,000 | (20,000) | (80.0%) | |
| TOTAL ENGINEERING | | 60,000 | 55,000 | 5,000 | (55,000) | (91.7%) | |
| BUILDINGS | | | | | | | |
| CONTRACTUAL SERVICES | | | | | | | |
| 01-35-725-410 | MAINTENANCE | 96,000 | 120,000 | 86,000 | (10,000) | (10.4%) | |
| 01-35-725-415 | NICOR GAS | 3,000 | 3,000 | 3,200 | 200 | 6.7% | |
| 01-35-725-417 | SANITARY USER CHARGE | 250 | 400 | 450 | 200 | 80.0% | |
| TOTAL BUILDINGS | | 99,250 | 123,400 | 89,650 | (9,600) | (9.7%) | |
| SNOW REMOVAL | | | | | | | |
| CONTRACTUAL SERVICES | | | | | | | |
| 01-35-740-287 | SNOW REMOVAL CONTRACT | 140,000 | 120,000 | 120,000 | (20,000) | (14.3%) | |
| 01-35-740-290 | STREET SWEEPING SERVICES | 6,313 | 6,313 | 7,000 | 687 | 10.9% | |

BUDGET REPORT FOR WILLOWBROOK

DETAIL OF EXPENDITURES

FY2023-24

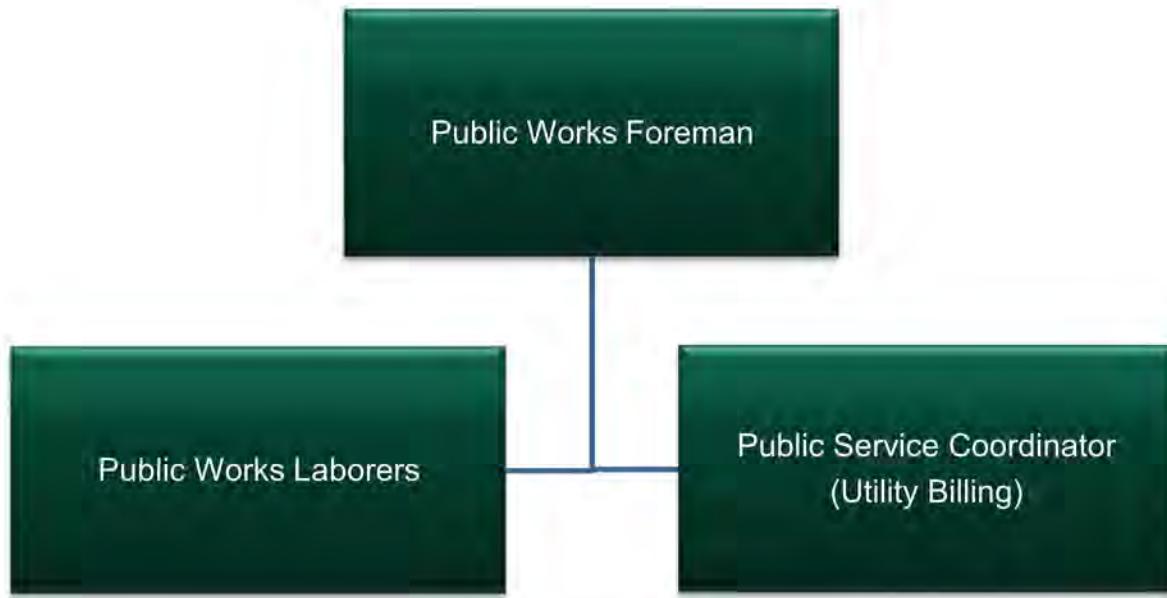
| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2022-23 | 2022-23 | 2023-24 | 2023-24 | 2023-24 |
|---|----------------------------------|-----------------|--------------------|-----------------|---------------------|-------------------|
| | | ORIGINAL BUDGET | PROJECTED ACTIVITY | APPROVED BUDGET | APPROVED AMT CHANGE | APPROVED % CHANGE |
| Municipal Services Department | | | | | | |
| Dept 35 - Public Works Division | | | | | | |
| EXPENDITURES | | | | | | |
| TOTAL SNOW REMOVAL | | 146,313 | 126,313 | 127,000 | (19,313) | (13.2%) |
| STREET LIGHTING | | | | | | |
| CONTRACTUAL SERVICES | | | | | | |
| 01-35-745-207 | ENERGY - STREET LIGHTS | 21,378 | 26,000 | 27,500 | 6,122 | 28.6% |
| 01-35-745-224 | MAINTENANCE - TRAFFIC SIGNALS | 7,200 | 7,200 | 7,200 | - | - |
| TOTAL STREET LIGHTING | | 28,578 | 33,200 | 34,700 | 6,122 | 21.4% |
| STORM WATER IMPROVEMENTS | | | | | | |
| CONTRACTUAL SERVICES | | | | | | |
| 01-35-750-286 | JET CLEANING CULVERT | 23,530 | 32,000 | 35,000 | 11,470 | 48.7% |
| 01-35-750-290 | EQUIPMENT RENTAL | 3,060 | 2,500 | 3,000 | (60) | (2.0%) |
| TOTAL CONTRACTUAL SERVICES | | 26,590 | 34,500 | 38,000 | 11,410 | 42.9% |
| SUPPLIES AND MATERIALS | | | | | | |
| 01-35-750-338 | TREE MAINTENANCE | 200,000 | 260,000 | 110,000 | (90,000) | (45.0%) |
| 01-35-750-381 | STORM WATER IMPROVEMENTS MAINTEN | 115,000 | 155,000 | 90,000 | (25,000) | (21.7%) |
| TOTAL SUPPLIES AND MATERIALS | | 315,000 | 415,000 | 200,000 | (115,000) | (36.5%) |
| TOTAL STORMWATER IMPROVEMENTS | | 341,590 | 449,500 | 238,000 | (103,590) | (30.3%) |
| STREET MAINTENANCE | | | | | | |
| CONTRACTUAL SERVICES | | | | | | |
| 01-35-755-281 | ROUTE 83 BEAUTIFICATION | 60,000 | 160,000 | 95,000 | 35,000 | 58.3% |
| 01-35-755-284 | BRUSH PICKUP | 37,400 | 37,400 | 37,400 | - | - |
| TOTAL CONTRACTUAL SERVICES | | 97,400 | 197,400 | 132,400 | 35,000 | 35.9% |
| SUPPLIES AND MATERIALS | | | | | | |
| 01-35-755-331 | SALT | 85,000 | 63,500 | - | (85,000) | (100.0%) |
| 01-35-755-332 | J.U.L.I.E. | 2,587 | 2,587 | 2,650 | 63 | 2.4% |
| 01-35-755-333 | ROAD SIGNS | 10,000 | 10,000 | 8,000 | (2,000) | (20.0%) |
| TOTAL SUPPLIES AND MATERIALS | | 97,587 | 76,087 | 10,650 | (86,937) | (89.1%) |
| EQUIPMENT | | | | | | |
| 01-35-755-300 | EMERGENCY EQUIPMENT | 1,500 | 1,500 | 1,500 | - | - |
| TOTAL EQUIPMENT | | 1,500 | 1,500 | 1,500 | - | - |
| TOTAL STREET MAINTENANCE | | 196,487 | 274,987 | 144,550 | (51,937) | (26.4%) |
| CAPITAL IMPROVEMENTS | | | | | | |
| CAPITAL OUTLAY | | | | | | |
| 01-35-765-685 | STREET IMPROVEMENTS | 206,250 | 225,000 | 175,000 | (31,250) | (15.2%) |
| TOTAL CAPITAL IMPROVEMENTS | | 206,250 | 225,000 | 175,000 | (31,250) | (15.2%) |
| TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS | | 1,408,892 | 1,590,876 | 1,124,569 | (284,323) | (20.2%) |
| PEST CONTROL | | | | | | |
| CONTRACTUAL SERVICES | | | | | | |
| 01-35-760-258 | PEST CONTROL | 1,000 | 1,000 | 1,000 | - | - |
| 01-35-760-259 | MOSQUITO ABATEMENT | 37,550 | 37,550 | 37,550 | - | - |
| TOTAL HEALTH AND WELFARE | | 38,550 | 38,550 | 38,550 | - | - |
| TOTAL MUNICIPAL SERVICES DEPT. / PUBLIC WORKS DIV. | | 1,447,442 | 1,629,426 | 1,163,119 | (284,323) | (19.6%) |

OTHER FUNDS



Village of
WILLOWBROOK

**Village of Willowbrook
Municipal Services Department
Water Division
Organizational Chart**



■ Consultant Staff

■ Village Staff

The mission of the Municipal Services Department - Water Division is to deliver public works services effectively and efficiently to residents and businesses 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.

VILLAGE OF WILLOWSBROOK, ILLINOIS
FY2023-24 ANNUAL BUDGET
MUNICIPAL SERVICES DEPARTMENT
WATER DIVISION
FIVE-YEAR FORECAST

| | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget | FY 22-23 Projected | FY 23-24 Proposed | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 |
|---|----------------------------|----------------------------|----------------------------|-------------------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|---------------|
| | | | | | | FY 24-25 Projection | FY 25-26 Projection | FY 26-27 Projection | FY 27-28 Projection | |
| Net Position, May 1 | \$ 4,480,562 | \$ 4,286,941 | \$ 3,965,808 | \$ 3,965,808 | \$ 4,301,733 | \$ 4,617,634 | \$ 4,843,334 | \$ 5,020,077 | \$ 5,145,827 | |
| REVENUES | 3,326,616 | 3,331,084 | 3,238,768 | 3,663,565 | 3,566,638 | 3,602,304 | 3,638,327 | 3,674,711 | 3,711,458 | |
| EXPENSES | | | | | | | | | | |
| Operating Expenses | 3,274,849 | 3,676,554 | 3,320,737 | 3,198,050 | 3,208,050 | 3,311,492 | 3,397,653 | 3,486,211 | 3,576,289 | |
| Interest Expense | 23,073 | 22,278 | 22,357 | 22,357 | 22,357 | 19,194 | 18,013 | 16,832 | 16,604 | |
| Total Expenses | 3,297,922 | 3,698,832 | 3,343,094 | 3,220,407 | 3,230,407 | 3,330,686 | 3,415,666 | 3,503,043 | 3,592,893 | |
| Net Income (Loss) Before Transfers | 28,694 | (367,748) | (104,326) | 443,158 | 336,231 | 271,618 | 222,661 | 171,668 | 118,565 | |
| Net Transfers In (Out) | (222,315) | 46,616 | (45,918) | (107,233) | (20,330) | (45,918) | (45,918) | (45,918) | (1,170,918) | |
| Change in Net Position | (193,621) | (321,132) | (150,244) | 335,925 | 315,901 | 225,700 | 176,743 | 125,750 | (1,052,353) | |
| Net Position, April 30 | \$ 4,286,941 | \$ 3,965,808 | \$ 3,815,564 | \$ 4,301,733 | \$ 4,617,634 | \$ 4,843,334 | \$ 5,020,077 | \$ 5,145,827 | \$ 4,093,474 | |
| Cost Per Day to Operate Fund ⁽¹⁾ | \$ 9,705 | \$ 10,805 | \$ 9,831 | \$ 9,494 | \$ 9,522 | \$ 9,805 | \$ 10,041 | \$ 10,284 | \$ 10,531 | |
| Working Capital ⁽²⁾ | \$ 1,733,735 | \$ 1,412,603 | \$ 1,583,491 | \$ 1,748,528 | \$ 2,064,429 | \$ 2,290,129 | \$ 2,466,872 | \$ 2,592,622 | \$ 1,540,269 | |
| Days Operating Expense (Goal = 90) ⁽³⁾ | 179 | 131 | 161 | 184 | 217 | 234 | 246 | 252 | 146 | |

FOOTNOTES:

⁽¹⁾ (Operating expenses + depreciation)/365 days

⁽²⁾ Current Assets less Liabilities

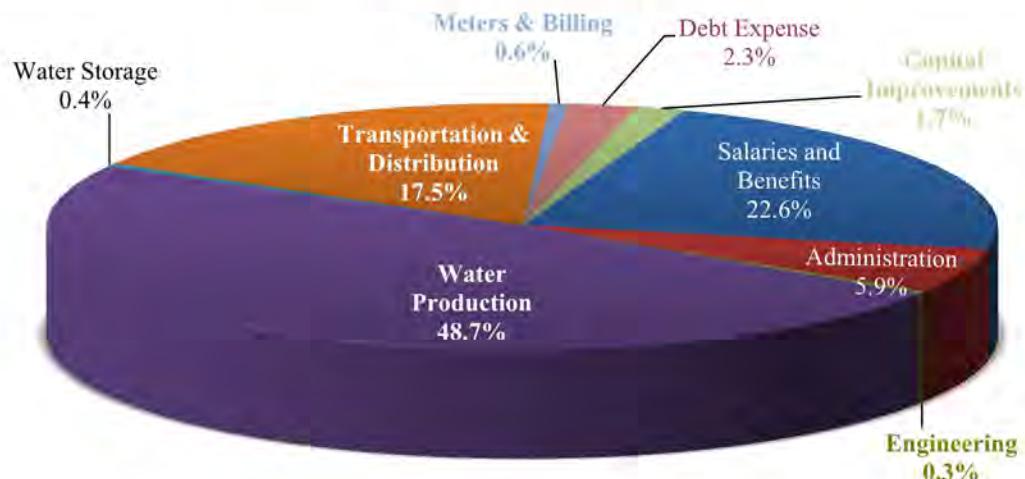
⁽³⁾ Working capital / cost per day to operate

Water Division Summary

Fiscal Year 2023-24

| Program | Expense Classification | FY 2023-24 | FY 2022-23 | FY 2021-22 |
|------------------------------------|-------------------------------|---------------------|---------------------|---------------------|
| | | Budget | Budget | Budget |
| 400/401/630 | Salaries and Benefits | \$ 730,475 | \$ 647,893 | \$ 295,176 |
| 401/415/417 | Administration | 190,124 | 293,453 | 96,175 |
| 405 | Engineering | 10,000 | 15,000 | 60,500 |
| 420 | Water Production | 1,572,067 | 1,648,857 | 1,714,800 |
| 425 | Water Storage | 12,500 | 14,900 | 17,500 |
| 430 | Transportation & Distribution | 564,500 | 511,750 | 260,756 |
| 435 | Meters & Billing | 20,500 | 61,000 | 41,060 |
| 449 | Debt Expense | 75,241 | 75,241 | - |
| 440 | Capital Improvements | 55,000 | 75,000 | 219,221 |
| Total Expenditures | | \$ 3,230,407 | \$ 3,343,094 | \$ 2,705,188 |
| Change from Prior FY Budget | | (3.4%) | 23.6% | |

Classification of Expense as a Percentage of Total Expenditures



| | Budget | Actual | Actual |
|------------------|--------|--------|--------|
| Personnel (FTEs) | 2.00 | 2.00 | 2.00 |

BUDGET REPORT FOR WILLOWBROOK
DETAIL OF REVENUE AND EXPENDITURES
FY 2023 - 24

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2022-23 | 2022-23 | 2023-24 | 2023-24 | 2023-24 | |
|---------------------------------|--------------------------------|------------------|--------------------|------------------|---------------------|-------------------|--|
| | | ORIGINAL BUDGET | PROJECTED ACTIVITY | APPROVED BUDGET | APPROVED AMT CHANGE | APPROVED % CHANGE | |
| Municipal Services Dept | | | | | | | |
| Dept 50 - Water Division | | | | | | | |
| REVENUES | | | | | | | |
| 02-00-310-712 | WATER USAGE | \$ 3,238,768 | \$ 3,460,665 | \$ 3,566,638 | \$ 327,870 | 10.1% | |
| 02-00-310-713 | WATER PENALTIES | - | 15,000 | - | - | - | |
| 02-00-310-714 | WATER METER SALES | - | 1,800 | - | - | - | |
| 02-00-310-716 | WATER METER READING FEES | - | 6,000 | - | - | - | |
| 02-00-310-717 | CONSTRUCTION USAGE | - | 400 | - | - | - | |
| 02-00-310-718 | SHUT OFF/NSF FEE | - | 8,500 | - | - | - | |
| 02-00-310-719 | FIXED MONTHLY FEE | - | 61,000 | - | - | - | |
| 02-00-320-100 | OTHER INCOME | - | 700 | - | - | - | |
| 02-00-320-108 | INTEREST INCOME | - | 107,000 | - | - | - | |
| 02-00-320-713 | WATER CONNECTION FEES | - | 2,500 | - | - | - | |
| TOTAL REVENUES | | 3,238,768 | 3,663,565 | 3,566,638 | 327,870 | 10.1% | |
| EXPENDITURES | | | | | | | |
| OPERATING EXPENSES | | | | | | | |
| ADMINISTRATION | | | | | | | |
| PERSONAL SERVICES | | | | | | | |
| 02-50-400-147 | MEDICARE | 5,380 | 4,036 | 4,590 | (790) | (14.7)% | |
| 02-50-400-151 | IMRF | 46,198 | 55,589 | 52,715 | 6,517 | 14.1% | |
| 02-50-400-161 | SOCIAL SECURITY | 23,007 | 17,255 | 19,626 | (3,381) | (14.7)% | |
| 02-50-401-101 | SALARIES - PERMANENT EMPLOYEES | 407,908 | 409,765 | 455,295 | 47,387 | 11.6% | |
| 02-50-401-102 | OVERTIME | 31,879 | 35,000 | 30,000 | (1,879) | (5.9)% | |
| 02-50-401-103 | PART TIME - LABOR | - | 18,500 | 20,000 | 20,000 | - | |
| 02-50-401-141 | HEALTH/DENTAL/LIFE INSURANCE | 73,095 | 71,352 | 75,349 | 2,254 | 3.1% | |
| 02-50-630-155 | POLICE PENSION | 60,426 | 64,117 | 72,900 | 12,474 | 20.6% | |
| TOTAL PERSONAL SERVICES | | 647,893 | 675,614 | 730,475 | 82,582 | 12.7% | |
| ADMINISTRATION | | | | | | | |
| 02-50-401-201 | PHONE - TELEPHONES | 4,400 | 4,000 | 4,000 | (400) | (9.1)% | |
| 02-50-401-301 | OFFICE SUPPLIES | 2,200 | 200 | 200 | (2,000) | (90.9)% | |
| 02-50-401-302 | PRINTING & PUBLISHING | 5,500 | - | - | (5,500) | (100.0)% | |
| 02-50-401-303 | FUEL/MILEAGE/WASH | 12,000 | 5,000 | 5,000 | (7,000) | (58.3)% | |
| 02-50-401-304 | SCHOOLS CONFERENCE TRAVEL | 1,500 | 1,500 | 1,500 | - | - | |
| 02-50-401-307 | FEES DUES SUBSCRIPTIONS | 1,400 | 1,250 | 14,150 | 12,750 | 910.7% | |
| 02-50-401-309 | FINANCIALS SERVICES | 96,480 | 96,480 | 99,374 | 2,894 | 3.0% | |
| 02-50-401-310 | SPECIAL PROJECTS | 35,000 | - | 18,400 | (16,600) | (47.4)% | |
| 02-50-401-312 | INSURANCE - IRMA | 93,373 | - | - | (93,373) | (100.0)% | |
| 02-50-401-315 | UNIFORMS | 1,900 | 1,850 | 2,500 | 600 | 31.6% | |
| 02-50-401-350 | VEHICLE MAINTENANCE | 19,000 | 45,000 | 45,000 | 26,000 | 136.8% | |
| 02-50-401-405 | FURNITURE & OFFICE EQUIPMENT | 500 | 500 | - | (500) | (100.0)% | |
| TOTAL ADMINISTRATION | | 273,253 | 155,780 | 190,124 | (83,129) | (30.4)% | |
| RISK MANAGEMENT | | | | | | | |
| 02-50-415-273 | SELF INSURANCE - DEDUCTIBLE | 4,000 | - | - | (4,000) | (100.0)% | |
| RISK MANAGEMENT | | 4,000 | - | - | (4,000) | (100.0)% | |
| DATA PROCESSING | | | | | | | |
| 02-50-417-263 | EDP LICENSES | 16,200 | 5,000 | - | (16,200) | (100.0)% | |
| DATA PROCESSING | | 16,200 | 5,000 | - | (16,200) | (100.0)% | |
| TOTAL ADMINISTRATION | | 941,346 | 836,394 | 920,599 | (20,747) | (2.2)% | |
| OPERATIONS | | | | | | | |
| ENGINEERING | | | | | | | |
| 02-50-405-245 | FEES - ENGINEERING | 15,000 | 20,000 | 10,000 | (5,000) | (33.3)% | |
| ENGINEERING | | 15,000 | 20,000 | 10,000 | (5,000) | (33.3)% | |

BUDGET REPORT FOR WILLOWBROOK
DETAIL OF REVENUE AND EXPENDITURES
FY 2023 - 24

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2022-23 | 2022-23 | 2023-24 | 2023-24 | 2023-24 |
|------------------------------------|-------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| | | ORIGINAL BUDGET | PROJECTED ACTIVITY | APPROVED BUDGET | APPROVED AMT CHANGE | APPROVED % CHANGE |
| Municipal Services Dept | | | | | | |
| Dept 50 - Water Division | | | | | | |
| WATER PRODUCTION | | | | | | |
| 02-50-420-206 | ENERGY - ELECTRIC PUMP | 18,000 | 9,500 | 7,500 | (10,500) | (58.3)% |
| 02-50-420-361 | CHEMICALS | 1,000 | - | - | (1,000) | (100.0)% |
| 02-50-420-362 | SAMPLING ANALYSIS | 5,200 | 2,500 | 2,500 | (2,700) | (51.9)% |
| 02-50-420-491 | PUMP INSPECTION/REPAIR/MAINTAIN | 23,500 | 1,000 | 1,000 | (22,500) | (95.7)% |
| 02-50-420-575 | PURCHASE OF WATER | 1,601,157 | 1,515,599 | 1,561,067 | (40,090) | (2.5)% |
| WATER PRODUCTION | | 1,648,857 | 1,528,599 | 1,572,067 | (76,790) | (4.7)% |
| WATER STORAGE | | | | | | |
| 02-50-425-474 | WELLHOUSE REPAIRS & MAINTENANCE | 6,000 | 4,500 | 7,000 | 1,000 | 16.7% |
| 02-50-425-475 | MATERIALS & SUPPLIES- STANDPIPE | 8,900 | 9,000 | 5,500 | (3,400) | (38.2)% |
| WATER STORAGE | | 14,900 | 13,500 | 12,500 | (2,400) | (16.1)% |
| TRANSPORTATION/DISTRIBUTION | | | | | | |
| 02-50-430-276 | LEAK SURVEYS | 35,000 | 10,000 | 10,000 | (25,000) | (71.4)% |
| 02-50-430-277 | WATER DISTRIBUTION REPAIRS/MAINT | 260,000 | 300,000 | 250,000 | (10,000) | (3.8)% |
| 02-50-430-280 | SPOILS HAULING SERVICES | 85,000 | 150,000 | 150,000 | 65,000 | 76.5% |
| 02-50-430-281 | STREET IMPROVEMENTS SERVICES | 68,750 | 115,000 | 90,000 | 21,250 | 30.9% |
| 02-50-430-401 | OPERATING EQUIPMENT | 7,500 | 6,500 | 4,500 | (3,000) | (40.0)% |
| 02-50-430-425 | J. U. L. I. E. MAINTENANCE & SUPPLY | 500 | - | - | (500) | (100.0)% |
| 02-50-430-476 | MATERIAL & SUPPLIES - DISTRIBUTION | 55,000 | 75,000 | 60,000 | 5,000 | 9.1% |
| TRANSPORTATION/DISTRIBUTION | | 511,750 | 656,500 | 564,500 | 52,750 | 10.3% |
| METERS & BILLING | | | | | | |
| 02-50-435-278 | METERS FLOW TESTING | 28,000 | - | - | (28,000) | (100.0)% |
| 02-50-435-461 | NEW METERING EQUIPMENT | 15,000 | 10,500 | 5,500 | (9,500) | (63.3)% |
| 02-50-435-462 | METER REPLACEMENT | 18,000 | 5,000 | 15,000 | (3,000) | (16.7)% |
| METERS & BILLING | | 61,000 | 15,500 | 20,500 | (40,500) | (66.4)% |
| DEBT EXPENSE | | | | | | |
| 02-50-449-102 | INTEREST - BOND | 8,964 | 8,964 | 8,964 | - | - |
| 02-50-449-104 | PRINCIPAL - BOND | 11,829 | 11,829 | 11,829 | - | - |
| 02-50-449-105 | INTEREST - IEPA LOAN | 13,393 | 13,393 | 13,393 | - | - |
| 02-50-449-106 | PRINCIPAL - IEPA LOAN | 41,055 | 41,055 | 41,055 | - | - |
| TOTAL DEBT EXPENSE | | 75,241 | 75,241 | 75,241 | - | - |
| CAPITAL IMPROVEMENTS | | | | | | |
| 02-50-440-694 | DISTRIBUTION SYSTEM REPLACEMENT | 75,000 | 75,000 | 55,000 | (20,000) | (26.7)% |
| CAPITAL IMPROVEMENTS | | 75,000 | 75,000 | 55,000 | (20,000) | (26.7)% |
| TOTAL OPERATIONS | | 3,343,094 | 3,220,734 | 3,230,407 | (112,687) | (3.4)% |
| TRANSFERS OUT | | | | | | |
| 02-50-900-110 | TRANSFER TO CAPITAL PROJECTS | - | 87,192 | - | - | - |
| 02-50-900-112 | TRANSFER TO DEBT SERVICE - 2015 | 45,918 | 20,041 | 20,330 | (25,588) | (55.7)% |
| TOTAL TRANSFERS OUT | | 45,918 | 107,233 | 20,330 | 51,900 | 113% |
| TOTAL EXPENDITURES | | \$ 3,389,012 | \$ 3,327,967 | \$ 3,250,737 | \$ (138,275) | (4.1)% |

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:

Analyze and fund infrastructure needs:

The FY2023-24 MFT Roadway Maintenance Program includes extensive and full-depth patching of roadways and streets; road rejuvenation; replacing worn pavement markings; replacing worn pavement markings; and replacing defective concrete curbs and pedestrian sidewalks.

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

| | 23-2024 Proposed | 22-2023 Actual | 21-22 Actual | 20-21 Actual | 19-20 Actual | 18-19 Actual | 17-18 Actual |
|-----------------------------|----------------------------------|-------------------------|------------------------------|--|-----------------|----------------------------|-----------------|
| # Miles | A. | 1.32 | 1.59 | 1.14 | 1.02 | .76 | 1.14 |
| Area of Town | Various | 67 th Street | Farmingdale | Quincy, 71 st 72 nd , Monroe | Various | 79 th Street | Waterford |
| Project Start Date | August 2023 | September 2022 | August 2021 | Sept 2020 | Sept 2019 | June 2018 | June 2017 |
| Project Complete Date | October 2023 | October 2022 | October 2021 | October 2020 | October 2019 | October 2018 | October 2017 |
| Other Projects | Executive Drive stormwater | Rogers Farm | Sheridan Drive overlay | N/A | N/A | N/A | N/A |

N/A – Not applicable.

A. Road patching program in place of the road resurfacing program for FY2023-24.

**FY 2023-24 ANNUAL BUDGET
MOTOR FUEL TAX FUND
FIVE-YEAR FORECAST**

| | Year 1 Year 2 Year 3 Year 4 Year 5 | | | | | | | | | |
|--------------------------------|--|--------------------|--------------------|-----------------------|----------------------|------------------------|------------------------|------------------------|------------------------|---------|
| | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget | FY 22-23 Projected | FY 23-24 Proposed | FY 24-25 Projection | FY 25-26 Projection | FY 26-27 Projection | FY 27-28 Projection | |
| Beginning Fund Balance @ May 1 | \$ 512,128 | \$ 855,085 | \$ 894,993 | \$ 894,993 | \$ 498,106 | \$ 702,585 | \$ 789,835 | \$ 730,085 | \$ 823,335 | |
| Revenues | | | | | | | | | | |
| Intergovernmental | | | | | | | | | | |
| Motor Fuel Tax | 305,766 | 340,445 | 341,732 | 357,000 | 334,229 | 337,000 | 340,000 | 343,000 | 346,000 | |
| Rebuild Illinois | 281,410 | 187,607 | 93,803 | 93,800 | - | - | - | - | - | |
| Investment Income | 1,127 | 1,161 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | |
| Total Revenues | 588,303 | 529,213 | 435,785 | 451,050 | 334,479 | 337,250 | 340,250 | 343,250 | 346,250 | |
| Expenditures | | | | | | | | | | |
| Operating | 8,693 | - | - | - | - | - | - | - | - | - |
| Capital | 236,653 | 489,305 | 715,000 | 847,937 | 130,000 | 250,000 | 400,000 | 250,000 | 250,000 | 250,000 |
| Total Expenditures | 245,346 | 489,305 | 715,000 | 847,937 | 130,000 | 250,000 | 400,000 | 250,000 | 250,000 | |
| Net Surplus (Deficit) | 342,957 | 39,908 | (279,215) | (396,887) | 204,479 | 87,250 | (59,750) | 93,250 | 96,250 | |
| Ending Fund Balance @ April 30 | \$ 855,085 | \$ 894,993 | \$ 615,778 | \$ 498,106 | \$ 702,585 | \$ 789,835 | \$ 730,085 | \$ 823,335 | \$ 919,585 | |

Motor Fuel Tax Fund Summary
Fiscal Year 2023-24

| Program | Expense Classification | FY 2023-24 | FY 2022-23 | FY 2021-22 |
|----------------|------------------------------------|-----------------------|-----------------------|-----------------------|
| | | Budget | Budget | Budget |
| 430/600 | Contractual Services | 130,000 | 715,000 | 375,000 |
| | Total Expenditures | <u>130,000</u> | <u>715,000</u> | <u>375,000</u> |
| | Change from Prior FY Budget | (81.8%) | 90.7% | |

VILLAGE OF WILLOWSBROOK, ILLINOIS
FY 2023-24 ANNUAL BUDGET
DETAIL OF REVENUES AND EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2022-23 | 2022-23 | 2023-24 | 2023-24 | 2023-24 | |
|--|-----------------------------|------------------|--------------------|-----------------|---------------------|-------------------|--|
| | | ORIGINAL BUDGET | PROJECTED ACTIVITY | APPROVED BUDGET | APPROVED AMT CHANGE | APPROVED % CHANGE | |
| Dept. 56 - Motor Fuel Tax | | | | | | | |
| REVENUES | | | | | | | |
| INTERGOVERNMENTAL | | | | | | | |
| 04-00-310-216 | MOTOR FUEL TAX ALLOTMENTS | 341,732 | 357,000 | 334,229 | (7,503) | (2.2%) | |
| 04-00-310-218 | MFT CAPITAL BOND RECEIPTS | 93,803 | 93,800 | - | (93,803) | (100.0%) | |
| 04-00-320-108 | INVESTMENT INCOME | 250 | 250 | 250 | - | - | |
| TOTAL REVENUES | | 435,785 | 451,050 | 334,479 | (101,306) | (23.2%) | |
| EXPENDITURES | | | | | | | |
| HIGHWAY AND STREETS | | | | | | | |
| CONTRACTUAL SERVICES | | | | | | | |
| 04-56-430-684 | STREET MAINTENANCE CONTRACT | 715,000 | 27,000 | - | (715,000) | (100.0%) | |
| 04-56-600-310 | ROAD PROGRAM DESIGN | - | 25,000 | - | - | - | |
| 04-56-600-313 | RESURFACING | - | 795,937 | 130,000 | 130,000 | - | |
| TOTAL CONTRACTUAL SERVICES | | 715,000 | 847,937 | 130,000 | (585,000) | (81.8%) | |
| Net Revenues (Expenditures) Motor Fuel Tax Fund | | (279,215) | (396,887) | 204,479 | 483,694 | (173.2%) | |

VILLAGE OF WILLOWSBROOK, ILLINOIS
FY 2023-24 ANNUAL BUDGET
SPECIAL SERVICE AREA BOND AND INTEREST FUND
FIVE-YEAR FORECAST

| | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 |
|------------------------|-----------------|-----------------|-----------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | Actual | Actual | Budget | Projected | FY 23-24 | FY 24-25 | FY 25-26 | FY 26-27 | FY 27-28 |
| Fund Balance, May 1 | \$ 18,510 | \$ 21,860 | \$ 25,204 | \$ 25,204 | \$ 32,879 | \$ 34,279 | \$ 34,869 | \$ 35,869 | \$ 36,529 |
| ADDITIONS | | | | | | | | | |
| Property Taxes | 325,145 | 323,801 | 326,669 | 326,700 | 321,000 | 321,000 | 321,000 | 319,000 | 321,000 |
| Investment Income | 130 | 128 | - | 4,400 | 500 | 500 | 500 | 500 | 500 |
| Total Additions | 325,275 | 323,929 | 326,669 | 331,100 | 321,500 | 321,500 | 321,500 | 319,500 | 321,500 |
| DEDUCTIONS | | | | | | | | | |
| Principal Retirement | 180,000 | 190,000 | 190,000 | 205,000 | 215,000 | 230,000 | 245,000 | 260,000 | 280,000 |
| Interest | 141,925 | 130,585 | 130,585 | 118,425 | 105,100 | 90,910 | 75,500 | 58,840 | 40,900 |
| Total Deductions | 321,925 | 320,585 | 320,585 | 323,425 | 320,100 | 320,910 | 320,500 | 318,840 | 320,900 |
| Net Surplus (Deficit) | 3,350 | 3,344 | 6,084 | 7,675 | 1,400 | 590 | 1,000 | 660 | 600 |
| Fund Balance, April 30 | \$ 21,860 | \$ 25,204 | \$ 31,288 | \$ 32,879 | \$ 34,279 | \$ 34,869 | \$ 35,869 | \$ 36,529 | \$ 37,129 |

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

**Special Service Area
Bond and Interest Summary
Fiscal Year 2023-24**

| Program | Description | FY 2023-24 | | FY 2022-23 | | FY 2021-22 | |
|----------------|---------------------------------|-------------------|--|-------------------|--|-------------------|--|
| | | Budget | | Budget | | Budget | |
| 550 | Principal Expense | \$ 215,000 | | \$ 190,000 | | \$ 190,000 | |
| 550 | Interest Expense | \$ 105,100 | | \$ 130,585 | | \$ 130,585 | |
| | Total Expenditures | \$ 320,100 | | \$ 320,585 | | \$ 320,585 | |
| | Change from PY FY Budget | | | (0.2%) | | | |

BUDGET REPORT FOR WILLOWBROOK
DETAIL OF REVENUE EXPENDITURES
FY 2023 - 24

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2022-23 | 2022-23 | 2023-24 | 2023-24 | 2023-24 | |
|---------------------------|------------------------|-----------------|--------------------|-----------------|---------------------|-------------------|--|
| | | ORIGINAL BUDGET | PROJECTED ACTIVITY | APPROVED BUDGET | APPROVED AMT CHANGE | APPROVED % CHANGE | |
| Dept 60 - SSA Bond | | | | | | | |
| REVENUE | | | | | | | |
| 06-00-310-101 | PROPERTY TAXES | 326,669 | 326,700 | 321,000 | (5,669) | (1.7%) | |
| 06-00-320-108 | INTEREST INCOME | - | 4,400 | 500 | 500 | - | |
| TOTAL REVENUE | | 326,669 | 331,100 | 321,500 | (5,169) | (1.6%) | |
| EXPENDITURES | | | | | | | |
| DEBT SERVICE | | | | | | | |
| 06-60-550-401 | BOND PRINCIPAL EXPENSE | 190,000 | 205,000 | 215,000 | 25,000 | 13.2% | |
| 06-60-550-402 | BOND INTEREST EXPENSE | 130,585 | 118,425 | 105,100 | (25,485) | (19.5%) | |
| TOTAL DEBT SERVICE | | 320,585 | 323,425 | 320,100 | (485) | (0.2%) | |
| TOTAL SSA Bond | | 320,585 | 323,425 | 320,100 | (485) | (0.2%) | |

VILLAGE OF WILLOWBROOK, ILLINOIS
FY 2023-24 ANNUAL BUDGET
WATER CAPITAL IMPROVEMENT FUND
FIVE-YEAR FORECAST

| | FY 2020-21 Actual | FY 21-22 Actual | FY 22-23 Budget | FY 22-23 Projected | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 |
|-------------------------------------|-----------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| | | | | | FY 23-24 Proposed | FY 24-25 Projected | FY 25-26 Projected | FY 26-27 Projected | FY 27-28 Projected |
| Net Position, May 1 | \$ 845,745 | \$ 1,019,505 | \$ 837,891 | \$ 837,891 | \$ 830,123 | \$ 830,123 | \$ 830,123 | \$ 736,123 | \$ 261,123 |
| Revenues | 177,298 | 981 | - | 27,000 | - | - | - | - | - |
| Operating Expenses | | | | | | | | | |
| Capital Improvements ⁽¹⁾ | 3,538 | 90,061 | - | 33,718 | - | - | - | - | - |
| Transfers Out | - | 92,534 | - | 1,050 | - | - | 94,000 | 475,000 | - |
| Change in Net Position | 173,760 | (181,614) | - | (7,768) | - | - | (94,000) | (475,000) | - |
| Net Position, April 30 | <u>\$ 1,019,505</u> | <u>\$ 837,891</u> | <u>\$ 837,891</u> | <u>\$ 830,123</u> | <u>\$ 830,123</u> | <u>\$ 830,123</u> | <u>\$ 736,123</u> | <u>\$ 261,123</u> | <u>\$ 261,123</u> |

⁽¹⁾ Beginning with the FY2022-23 budget, the Village budgets all water capital improvement projects in the Capital Projects Fund.

Water Capital Improvement Fund Summary
Fiscal Year 2023-24

| Program | Expense Classification | FY 2023-24 Budget | FY 2022-23 Budget | FY 2021-22 Budget |
|----------------|-------------------------------|------------------------------|------------------------------|------------------------------|
| 440 | Capital Improvements | - | - | 152,125 |
| | Total Expenditures | - | - | 152,125 |

VILLAGE OF WILLOWSBROOK, ILLINOIS
FY 2023-24 ANNUAL BUDGET
DETAIL OF REVENUE AND EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2022-23 | 2022-23 | 2023-24 | 2023-24 | 2023-24 | |
|---|-----------------------------------|-----------------|--------------------|-----------------|---------------------|-------------------|--|
| | | ORIGINAL BUDGET | PROJECTED ACTIVITY | APPROVED BUDGET | APPROVED AMT CHANGE | APPROVED % CHANGE | |
| Dep. 65 - Water Capital Improvements | | | | | | | |
| REVENUES | | | | | | | |
| 09-00-320-108 | INTEREST INCOME | \$ - | \$ 27,000 | \$ - | \$ - | - | |
| EXPENDITURES | | | | | | | |
| 09-65-440-600 | WATER SYSTEM IMPROVEMENTS | - | \$ 33,718 | - | - | - | |
| TRANSFERS OUT | | | | | | | |
| 09-65-900-110 | TRANSFER TO CAPITAL PROJECTS FUND | - | \$ 1,050 | - | - | - | |
| Net Revenues (Expenditures) Water Capital Improvements | | \$ - | \$ (7,768) | \$ - | \$ - | - | |

Capital Projects Fund

Goals, Objectives, and Accomplishments

In FY2021-22, the Village Board approved a comprehensive “*Capital Improvement Program*” (CIP or Program). The Village’s CIP is a five-year community planning and fiscal management tool used to coordinate the location, timing, and financing of capital improvement projects. The Program represents the Village’s commitment to both future financial planning and investing in critical infrastructure. The CIP is a governmental fund in the Capital Projects Fund that accounts for the resources used to fund the Village’s capital asset projects and acquisitions. The Village funds its capital projects / capital asset acquisitions primarily from the General Fund, Water Fund, and external grants.

The Village’s “*Capital Improvement Program*” is organized by the following capital project categories.

- Road and sidewalk infrastructure – grinding of street surface; repairing underground utility spots; replacing sidewalks/curbs/gutters; patching roads; and restoring landscaping.
- Village equipment – purchases of equipment used for operating activities.
- Village facilities – major repairs and replacement of Village property.
- Design – surveying roads; testing soil; resurfacing roads; designing storm and water; inspecting bridge and retaining walls; and analyzing drainage.

A. Goals and Objectives – The primary goals and objectives of the Village’s “*Capital Improvement Program*” are to:

- Identify capital improvement projects.
- Identify and forecast funding sources.
- Prioritize capital improvements based on available funding.
- Estimate a timeline for completion/purchase of capital improvement projects/capital asset .

B. Accomplishments -

- The FY2022-23 total cost estimate for the following road and sidewalk infrastructure projects is approximately \$150,000 below the proposed budget.
 - Rogers Farm Resurfacing
 - 67th Street Resurfacing – accounted for nearly 70% of total cost savings.
 - Garfield Road Sidewalk Restoration

- The FY2022-23 total acquisition cost estimate for Village Equipment purchased is approximately \$8,800 lower than the proposed budget amount. The Village purchased the following equipment in FY2022-23: (a) Public Works trailer (b) LED speed limit sign installation and (c) power washer installation.
- The FY2022-23 total cost estimate for the following Village facilities projects for FY2022-23 is approximately \$350,000 below the proposed budget amount.
 - Borse Park Lighting
 - Community Resource Center – accounted for almost 80% of total cost savings.
 - Ridgemoor Park
 - Police Department Concrete Repairs
 - Village Hall and Police Department Window Replacement

VILLAGE OF WILLOWBROOK, ILLINOIS
FY 2023-24 ANNUAL BUDGET
CAPITAL PROJECTS FUND
FIVE-YEAR FORECAST

| | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget | FY 22-23 Projected | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 |
|--------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | | | | | FY 23-24 Proposed | FY 24-25 Projection | FY 25-26 Projection | FY 26-27 Projection | FY 26-28 Projection |
| Beginning Fund Balance @ May 1 | \$ 680 | \$ 681 | \$ 336 | \$ 336 | \$ 336 | \$ 336 | \$ 336 | \$ 336 | \$ 336 |
| Revenues | | | | | | | | | |
| Grants | | | | 1,106,300 | | 1,086,000 | | | |
| Intergovernmental Revenue | 1 | | | 770,000 | | | 250,000 | 400,000 | 250,000 |
| Transfers-in from Other Funds | | | | 4,507,900 | 6,384,200 | 5,159,100 | 3,118,000 | 3,162,000 | 2,025,000 |
| Total Revenue | 1 | 7 | | 6,384,200 | 6,384,200 | 6,245,100 | 3,368,000 | 3,562,000 | 2,275,000 |
| Expenditures | | | | | | | | | |
| Debt Service | | | | | | | | | |
| Principal | | | | | | | | | |
| Interest Expense | | | 345 | | | | | | |
| Total Debt Service | | | 345 | - | | | | | |
| Capital Projects | | | - | 6,384,200 | 6,384,200 | 6,245,100 | 3,368,000 | 3,562,000 | 2,275,000 |
| Total Expenditures | | | 345 | 6,384,200 | 6,384,200 | 6,245,100 | 3,368,000 | 3,562,000 | 2,275,000 |
| Net Surplus (Deficit) | 1 | | (345) | - | - | - | - | - | - |
| Ending Fund Balance @ April 30 | \$ 681 | \$ 336 | \$ 336 | \$ 336 | \$ 336 | \$ 336 | \$ 336 | \$ 336 | \$ 336 |

BUDGET REPORT FOR WILLOWBROOK
DETAIL OF REVENUE AND EXPENDITURES
FY2023-24

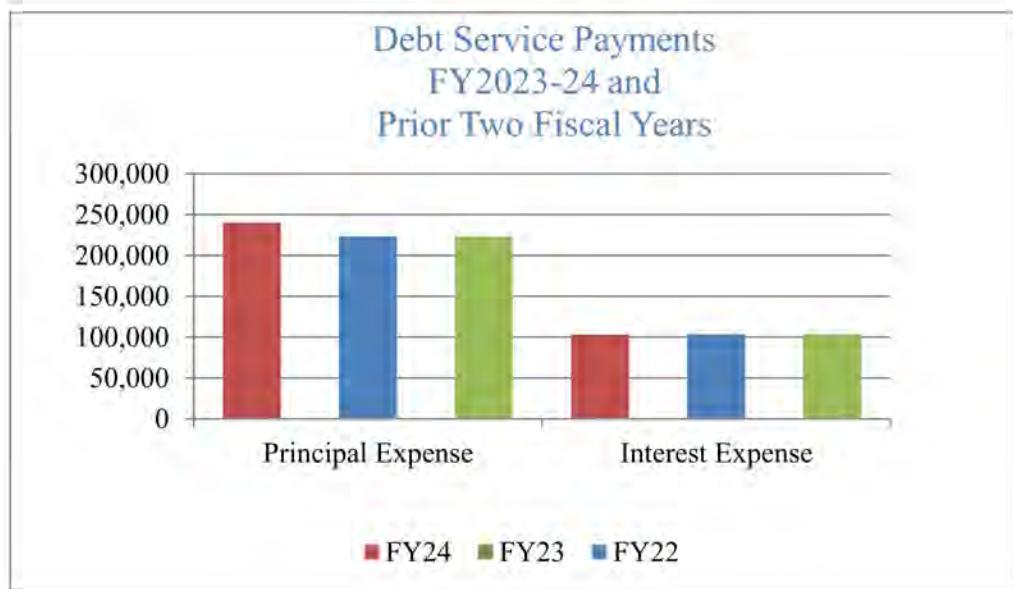
| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2022-23 | 2022-23 | 2023-24 | 2023-24 | 2023-24 | |
|---|--------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|--|
| | | ORIGINAL BUDGET | PROJECTED ACTIVITY | APPROVED BUDGET | APPROVED AMT CHANGE | APPROVED % CHANGE | |
| Dept 55 - Capital Improvement Program | | | | | | | |
| REVENUES | | | | | | | |
| OTHER REVENUE | | | | | | | |
| 10-55-310-611 | GRANTS | \$ 1,106,300 | \$ 1,106,300 | \$ - | \$ (1,106,300) | (100.0%) | |
| OTHER REVENUE | | 1,106,300 | 1,106,300 | - | (1,106,300) | (100.0%) | |
| INTERGOVERNMENTAL REVENUE | | | | | | | |
| 10-55-320-600 | MOTOR FUEL TAX | 520,000 | 520,000 | - | (520,000) | (100.0%) | |
| 10-55-320-601 | REBUILD ILLINOIS BOND | 250,000 | 250,000 | - | (250,000) | (100.0%) | |
| INTERGOVERNMENTAL REVENUE | | 770,000 | 770,000 | - | (770,000) | (100.0%) | |
| TRANSFERS IN | | | | | | | |
| 10-55-330-101 | TRANSFER FROM GENERAL FUND | 650,000 | 650,000 | 3,695,100 | 3,045,100 | 468.5% | |
| 10-55-330-102 | TRANSFER FROM WATER | 3,857,900 | 3,857,900 | - | (3,857,900) | (100.0%) | |
| 10-55-330-109 | TRANSFER FROM WATER CAPITAL FUND | | - | - | - | - | |
| 10-55-330-115 | TRANSFER FROM GO BONDS, SERIES 2022 | - | - | 2,550,000 | 2,550,000 | - | |
| TRANSFERS IN | | 4,507,900 | 4,507,900 | 6,245,100 | 1,737,200 | 38.5% | |
| TOTAL REVENUES | | 6,384,200 | 6,384,200 | 6,245,100 | (139,100) | (2.2%) | |
| EXPENDITURES | | | | | | | |
| CAPITAL PROJECTS. | | | | | | | |
| 10-55-600-301 | ROAD AND SIDEWALK - EXECUTIVE DRIVE | - | - | 2,500,000 | 2,500,000 | - | |
| 10-55-600-302 | VILLAGE EQUIPMENT | - | - | 8,500 | - | - | |
| 10-55-600-303 | VILLAGE FACILITIES | - | - | 12,000 | - | - | |
| 10-55-600-310 | ROAD PROGRAM DESIGN | 125,000 | 125,000 | 50,000 | (75,000) | (60.0%) | |
| 10-55-600-311 | PUBLIC WORKS BUILDING EXPANSION | 30,000 | 30,000 | - | (30,000) | (100.0%) | |
| 10-55-600-312 | SIDEWALK INSTALLATION PROJECT - 79TH | 15,000 | 15,000 | - | (15,000) | (100.0%) | |
| 10-55-600-313 | RESURFACING | 1,055,000 | 1,055,000 | - | (1,055,000) | (100.0%) | |
| 10-55-600-314 | GOWER WEST SIDEWALKS | 73,500 | 73,500 | 75,000 | 1,500 | 2.0% | |
| 10-55-600-315 | 67TH STREET TRAFFIC SIGNAL | 200,000 | 200,000 | 200,000 | - | - | |
| 10-55-600-316 | PUBLIC WORKS VEHICLE | 190,000 | 190,000 | - | (190,000) | (100.0%) | |
| 10-55-600-317 | POLICE VEHICLES | 90,000 | 90,000 | 136,000 | 46,000 | 51.1% | |
| 10-55-600-318 | LED STREET LIGHT UPGRADE | 90,000 | 90,000 | 85,000 | (5,000) | (5.6%) | |
| 10-55-600-319 | RADIO REPLACEMENT | 32,000 | 32,000 | - | (32,000) | (100.0%) | |
| 10-55-600-320 | LED SPEED LIMIT SIGNS | 25,000 | 25,000 | - | (25,000) | (100.0%) | |
| 10-55-600-321 | OFFICER SAFETY | 30,200 | 30,200 | 106,800 | 76,600 | 253.6% | |
| 10-55-600-322 | PUBLIC WORKS EQUIPMENT | 56,000 | 56,000 | - | (56,000) | (100.0%) | |
| 10-55-600-324 | CONCRETE REPAIR | 5,000 | 5,000 | - | (5,000) | (100.0%) | |
| 10-55-600-325 | TECHNOLOGY | 8,500 | 8,500 | 15,000 | 6,500 | 76.5% | |
| 10-55-600-326 | COMMUNITY CENTER CONSTRUCTION | 2,250,000 | 2,250,000 | - | (2,250,000) | (100.0%) | |
| 10-55-600-327 | BORSE PARK LIGHTING PROJECT | 645,000 | 645,000 | - | (645,000) | (100.0%) | |
| 10-55-600-328 | RIDGEMOOR PARK PROJECT | 400,000 | 400,000 | - | (400,000) | (100.0%) | |
| 10-55-600-329 | NEW WINDOWS AT VILLAGE HALL | 90,000 | 90,000 | - | (90,000) | (100.0%) | |
| 10-55-600-330 | FLOOR SEAL COATING | 75,000 | 75,000 | 6,800 | (68,200) | (90.9%) | |
| 10-55-600-332 | COMMUNITY RESOURCE CENTER SIGNAGE | 55,000 | 55,000 | - | (55,000) | (100.0%) | |
| 10-55-600-333 | CONSTRUCTION | 50,000 | 50,000 | - | (50,000) | (100.0%) | |
| 10-55-600-334 | NEW WINDOWS AT PD | 45,000 | 45,000 | - | (45,000) | (100.0%) | |
| 10-55-600-335 | BUILDING REMODEL | 45,000 | 45,000 | - | (45,000) | (100.0%) | |
| 10-55-600-336 | RESURFACING BORSE PARK | 25,000 | 25,000 | - | (25,000) | (100.0%) | |
| 10-55-600-337 | BUILDING REPAIR | 22,000 | 22,000 | - | (22,000) | (100.0%) | |
| 10-55-600-338 | RANGE SUPPLY | 7,000 | 7,000 | - | (7,000) | (100.0%) | |
| 10-55-600-339 | 75TH ST MAIN REPLACEMENT | 650,000 | 650,000 | - | (650,000) | (100.0%) | |
| 10-68-540-422 | COMMUNITY PARK IMPROVEMENTS | - | - | 3,050,000 | 3,050,000 | - | |
| TOTAL CAPITAL PROJECTS | | 6,384,200 | 6,384,200 | 6,245,100 | (159,600) | (2.5%) | |
| TOTAL CAPITAL PROJECTS FUND EXPENDITURES | | | | | | | |
| | | \$ 6,384,200 | \$ 6,384,200 | \$ 6,245,100 | \$ (159,600) | (2.5%) | |

VILLAGE OF WILLOWBROOK, ILLINOIS
FY 2023-24 ANNUAL BUDGET
DEBT SERVICE FUND
FIVE-YEAR FORECAST

| | FY 2020-21 Actual | FY 21-22 Actual | FY 22-23 Budget | FY 22-23 Projected | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 |
|---------------------------------|-----------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | | | | | FY 23-24 Proposed | FY 24-25 Projection | FY 25-26 Projection | FY 26-27 Projection | FY 26-28 Projection |
| Fund Balance, May 1 | \$ 11 | \$ 11 | \$ 11 | \$ 11 | \$ 11 | \$ 11 | \$ 11 | \$ 11 | \$ 11 |
| Other Financing Sources | | | | | | | | | |
| Transfers In | 326,546 | 326,657 | 326,657 | 342,750 | 343,050 | 345,850 | 343,350 | 345,700 | 347,750 |
| Total Other Financing Sources | 326,546 | 326,657 | 326,657 | 342,750 | 343,050 | 345,850 | 343,350 | 345,700 | 347,750 |
| Debt Service Expenditures | | | | | | | | | |
| Principal | 218,686 | 223,171 | 223,171 | 235,000 | 240,000 | 250,000 | 255,000 | 265,000 | 275,000 |
| Interest Expense | 107,860 | 103,486 | 103,486 | 107,750 | 103,050 | 95,850 | 88,350 | 80,700 | 72,750 |
| Total Debt Service Expenditures | 326,546 | 326,657 | 326,657 | 342,750 | 343,050 | 345,850 | 343,350 | 345,700 | 347,750 |
| Net Change in Fund Balance | - | - | - | - | - | - | - | - | - |
| Fund Balance, April 30 | <u>\$ 11</u> | <u>\$ 11</u> | <u>\$ 11</u> | <u>\$ 11</u> | <u>\$ 11</u> | <u>\$ 11</u> | <u>\$ 11</u> | <u>\$ 11</u> | <u>\$ 11</u> |

Debt Service Fund Summary
Fiscal Year 2023-24

| Program | Expense Classification | FY 2023-24 | | FY 2022-23 | | FY 2021-22 | |
|---------|------------------------------------|------------|----------------|-------------|----------------|------------|----------------|
| | | Budget | | Budget | | Budget | |
| 550 | Principal Expense | \$ | 240,000 | \$ | 223,171 | \$ | 223,171 |
| 550 | Interest Expense | | 103,050 | | 103,486 | | 103,486 |
| | Total Expenditures | \$ | 343,050 | \$ | 326,657 | \$ | 326,657 |
| | Change from prior FY Budget | | | 5.0% | | | |



VILLAGE OF WILLOWSBROOK, ILLINOIS
 FY 2023-24 ANNUAL BUDGET
 DETAIL OF OTHER FINANCING SOURCES AND EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2022-23 | 2022-23 | 2023-24 | 2023-24 | 2023-24 | |
|--|--|-----------------|--------------------|-----------------|---------------------|-------------------|--|
| | | ORIGINAL BUDGET | PROJECTED ACTIVITY | APPROVED BUDGET | APPROVED AMT CHANGE | APPROVED % CHANGE | |
| Dept 70 /80 /85 - Debt Service Fund | | | | | | | |
| OTHER FINANCING SOURCES | | | | | | | |
| 11-00-330-101 | TRANSFER IN FROM GENERAL FUND | \$ 280,739 | \$ 322,709 | \$ 322,720 | \$ 41,981 | 15.0% | |
| 11-00-330-102 | TRANSFER IN FROM WATER FUND | 45,918 | 20,041 | 20,330 | (25,588) | (55.7%) | |
| | TOTAL OTHER FINANCING SOURCES | | 326,657 | 342,750 | 343,050 | 16,393 | |
| EXPENDITURES | | | | | | | |
| DEBT SERVICE | | | | | | | |
| 11-70-550-401 | GO BOND, SERIES 2015 PRINCIPAL | 223,171 | 235,000 | 240,000 | 16,829 | 7.5% | |
| 11-70-550-402 | GO BOND, SERIES 2015 INTEREST | 103,486 | 107,750 | 103,050 | (436) | (0.4%) | |
| | TOTAL DEBT SERVICE | | 326,657 | 342,750 | 343,050 | 16,393 | |
| | TOTAL NET REVENUES (EXPENDITURES) | \$ - | \$ - | \$ - | \$ - | - | |
| DEBT SERVICE FUND | | | | | | | |

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:

Financial stability:

The Route 83/Plainfield Road Business District Tax Fund was established in FY 2016-17 with the development of the Village’s first business district (District) at Route 83 and Plainfield Road. The District surrounds the Village Town Center and The Willows anchored by Pete’s Fresh Market and Ulta Beauty. Outbuildings that include a restaurant and medical services continue to be developed.

In conjunction with the development of the District, the Village also adopted a 1.0% business district sales tax imposed on those businesses within the District. The sales taxes collected are restricted to expenditures that only benefit the business district area.

On May 1, 2019, the Village issued a note to a developer for partial reimbursement of the cost to reconstruct a building within the District to open a space for two new businesses. The note has a maximum reimbursement of \$2.0 million and is payable with business district sales taxes generated by the two new businesses. The Village has budgeted approximately \$65,000 in FY2023-24 is budgeted for the sales tax rebate agreement.

The Village issued a second incentive agreement with another developer using similar provisions; however, the note has not been issued pending completion of various tasks by the developer. While the Village has budgeted \$110,000 in FY2023-24 for the sales tax agreement, no funds will be spent until the note has been issued.

VILLAGE OF WILLOWBROOK, ILLINOIS
FY 2023-24 ANNUAL BUDGET
ROUTE 83/PLAINFIELD ROAD BUSINESS DISTRICT TAX FUND
FIVE-YEAR FORECAST

| | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | Year 1 | | | | | Year 2 | | | | | Year 3 | | | | | Year 4 | | | | |
|-------------------------------------|-----------------|-----------------|-----------------|-----------------|---------------|---------------|---------------|------------------|-------------------|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|---------------|--|--|--|--|
| | | | | | Actual | Actual | Budget | Projected | FY 2023-24 | Proposed | FY 2024-25 | Projection | FY 2025-26 | Projection | FY 2026-27 | Projection | FY 2027-28 | Projection | | | | | | |
| Fund Balance, May 1 | \$ 1,640,289 | \$ 2,172,924 | \$ 2,734,403 | \$ 2,734,403 | \$ 2,802,110 | \$ 3,139,031 | \$ 3,408,639 | \$ 3,681,201 | \$ 3,956,678 | | | | | | | | | | | | | | | |
| Revenues | | | | | | | | | | | | | | | | | | | | | | | | |
| Business District Sales Tax | 605,330 | 630,963 | 631,250 | 619,278 | 625,471 | 631,726 | 638,043 | 644,423 | 650,868 | | | | | | | | | | | | | | | |
| Expenditures | | | | | | | | | | | | | | | | | | | | | | | | |
| Economic Development ⁽¹⁾ | 10,814 | 4,786 | 110,092 | 129,151 | 113,852 | 112,118 | 115,481 | 118,946 | 122,514 | | | | | | | | | | | | | | | |
| Debt Service ⁽²⁾ | 61,882 | 64,698 | 171,882 | 422,420 | 174,698 | 250,000 | 250,000 | 250,000 | 250,000 | | | | | | | | | | | | | | | |
| Total Expenditures | 72,696 | 69,484 | 281,974 | 551,571 | 288,550 | 362,118 | 365,481 | 368,946 | 372,514 | | | | | | | | | | | | | | | |
| Net Surplus (Deficit) | 532,634 | 561,479 | 349,276 | 67,707 | 336,921 | 269,608 | 272,562 | 275,477 | 278,354 | | | | | | | | | | | | | | | |
| Fund Balance, April 30 | \$ 2,172,924 | \$ 2,734,403 | \$ 3,083,679 | \$ 2,802,110 | \$ 3,139,031 | \$ 3,408,639 | \$ 3,681,201 | \$ 3,956,678 | \$ 4,235,032 | | | | | | | | | | | | | | | |

⁽¹⁾ Beginning in FY2022-23, salaries and benefits are allocated.

⁽²⁾ Developer note payable solely from Business District sales taxes.

Rt. 83/Plainfield Road Business District Tax Fund Summary
Fiscal Year 2023-24

| Program | Description | FY 2023-24 Budget | FY 2022-23 Budget | FY 2021-22 Budget |
|----------------|------------------------------------|------------------------------|------------------------------|------------------------------|
| 400/410/455 | Salaries and Benefits | \$ 108,852 | \$ 101,951 | \$ - |
| 401/745 | Economic Development | 5,000 | 8,141 | 13,141 |
| 455 | Debt Service | 174,698 | 171,882 | 172,725 |
| | Total Expenditures | \$ 288,550 | \$ 281,974 | \$ 185,866 |
| | Change from Prior FY Budget | | 2.3% | 51.7% |

**Classification of Expense as a Percentage of
Total Expenditures**



BUDGET REPORT FOR WILLOWBROOK
DETAIL OF REVENUE AND EXPENDITURES
FY2023-24

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2022-23 ORIGINAL BUDGET | 2022-23 PROJECTED ACTIVITY | 2023-24 APPROVED BUDGET | 2023-24 APPROVED AMT CHANGE | 2023-24 APPROVED % CHANGE |
|--|-------------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Dept 15 - Route 83/Plainfield Road Business District Tax Fund | | | | | | |
| REVENUES | | | | | | |
| TAXES | | | | | | |
| 15-00-310-201 | BUSINESS DISTRICT SALES TAX | 631,250 | 619,278 | 625,471 | (5,779) | (0.9%) |
| TOTAL REVENUES | | 631,250 | 619,278 | 625,471 | (5,779) | (0.9%) |
| EXPENDITURES | | | | | | |
| GENERAL MANAGEMENT | | | | | | |
| PERSONAL SERVICES | | | | | | |
| 15-15-400-147 | MEDICARE | 1,047 | 1,040 | 1,129 | 82 | 7.8% |
| 15-15-400-151 | IMRF | 15,197 | 15,197 | 15,389 | 192 | 1.3% |
| 15-15-400-161 | SOCIAL SECURITY | 4,442 | 4,449 | 4,830 | 388 | 8.7% |
| 15-15-410-104 | SALARIES - REGULAR | 71,492 | 73,692 | 76,209 | 4,717 | 6.6% |
| 15-15-455-141 | HEALTH/DENTAL/LIFE INSURANCE | 9,773 | 9,773 | 11,295 | 1,522 | 15.6% |
| TOTAL GENERAL MANAGEMENT | | 101,951 | 104,151 | 108,852 | 6,901 | 6.8% |
| ECONOMIC DEVELOPMENT | | | | | | |
| CONTRACTUAL SERVICES | | | | | | |
| 15-15-401-242 | LEGAL FEES | 5,000 | 25,000 | 5,000 | - | - |
| 15-15-745-224 | MAINT TRAFFIC SIGNALS | 3,141 | - | - | (3,141) | (100.0%) |
| TOTAL ECONOMIC DEVELOPMENT | | 8,141 | 25,000 | 5,000 | (3,141) | (38.6%) |
| DEBT SERVICE | | | | | | |
| 15-15-455-513 | SALES TAX REBATE- TOWN CENTER | 61,882 | 64,698 | 64,698 | 2,816 | 4.6% |
| 15-15-455-514 | SALES TAX REBATE - PFM | 110,000 | 357,722 | 110,000 | - | - |
| TOTAL DEBT SERVICE | | 171,882 | 422,420 | 174,698 | 2,816 | 1.6% |
| TOTAL EXPENDITURES | | 281,974 | 551,571 | 288,550 | 6,576 | 2.3% |
| TOTAL Net Revenues (Expenditures) Route 83/Plainfield Road Business District Tax Fund | | 349,276 | 67,707 | 336,921 | (12,355) | (3.5%) |

VILLAGE OF WILLOWSBROOK, ILLINOIS
FY 2023-24 ANNUAL BUDGET
GENERAL OBLIGATION BONDS, SERIES 2022A & 2022B
FIVE-YEAR FORECAST

| | Year 1 Year 2 Year 3 Year 4 Year 5 | | | | | | |
|---|--|-------------------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | FY 22-23 Budget | FY 22-23 Projected | FY 23-24 Proposed | FY 24-25 Projection | FY 25-26 Projection | FY 26-27 Projection | FY 26-28 Projection |
| Fund Balance, May 1 | \$ - | \$ - | \$ 10,006,331 | \$ 7,456,331 | \$ 6,745,780 | \$ 6,037,250 | \$ 5,328,076 |
| REVENUES | | | | | | | |
| Interest Income | - | 304,000 | - | - | - | - | - |
| EXPENDITURES | | | | | | | |
| Contractual Services | - | 170,000 | - | - | - | - | - |
| Professional Services | 134,169 | - | - | - | - | - | - |
| Engineering Services | 304,169 | - | - | - | - | - | - |
| Total Contractual Services | 304,169 | - | - | - | - | - | - |
| Debt Service | - | 505,000 | 350,000 | 360,000 | 370,000 | 385,000 | 400,000 |
| Principal | 209,651 | 360,001 | 350,551 | 338,530 | 324,174 | 309,236 | 309,236 |
| Interest Expense | 714,651 | 710,001 | 710,551 | 708,530 | 709,174 | 709,236 | 709,236 |
| TOTAL EXPENDITURES | 1,018,820 | 710,001 | 710,551 | 708,530 | 709,174 | 709,236 | 709,236 |
| Excess (Deficiency) Revenues Over Expenditures | (714,820) | (710,001) | (710,551) | (708,530) | (709,174) | (709,236) | (709,236) |
| Other Financing Sources (Uses): | | | | | | | |
| Bond Proceeds | - | 9,940,000 | - | - | - | - | - |
| Premium on Bond Issue | - | 225,000 | - | - | - | - | - |
| Bond Issuance Costs & Cont | (158,500) | - | - | - | - | - | - |
| Transfers - In | - | 714,651 | 710,001 | 710,551 | 708,530 | 709,174 | 709,236 |
| Transfers - Out | - | (2,550,000) | (1,060,000) | (850,000) | (850,000) | (850,000) | (850,000) |
| Total Other Financing Sources | - | 10,721,151 | (1,839,999) | | | | |
| Net Change in Fund Balance | - | 10,006,331 | (2,550,000) | (710,551) | (708,530) | (709,174) | (709,236) |
| Fund Balance, April 30 | \$ - | \$ 10,006,331 | \$ 7,456,331 | \$ 6,745,780 | \$ 6,037,250 | \$ 5,328,076 | \$ 4,618,840 |

General Obligation Bonds, Series 2022A & 2022B Summary
Fiscal Year 2023-24

| Program | Expense Classification | FY 2023-24 | | FY 2022-23 | | FY 2021-22 | |
|----------------|-------------------------------|-------------------|----------------|-------------------|----------|-------------------|----------|
| | | Budget | | Budget | | Budget | |
| 80 / 85 | Principal Expense | \$ | 350,000 | \$ | - | \$ | - |
| 80 / 85 | Interest Expense | | 360,001 | | - | | - |
| | Total Expenditures | \$ | 710,001 | \$ | - | \$ | - |

VILLAGE OF WILLOWSBROOK, ILLINOIS

FY 2023-24 ANNUAL BUDGET

DETAIL OF OTHER FINANCING SOURCES AND EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2022-23 | 2022-23 | 2023-24 | 2023-24 | 2023-24 | |
|---|--------------------------------------|-----------------|----------------------|-----------------------|-----------------------|-------------------|--|
| | | ORIGINAL BUDGET | PROJECTED ACTIVITY | APPROVED BUDGET | APPROVED AMT CHANGE | APPROVED % CHANGE | |
| Dept 80 & 85 - G.O. Bonds, Series 2022A & B | | | | | | | |
| REVENUES | | | | | | | |
| 17-80-320-104 | BOND PROCEEDS | \$ - | \$ 1,020,000 | \$ - | \$ - | - | |
| 17-80-320-108 | INTEREST INCOME | - | 30,000 | - | - | - | |
| 17-80-330-101 | TRANSFER IN - GENERAL FUND | - | 520,453 | 363,905 | 363,905 | - | |
| 17-85-320-104 | BOND PROCEEDS | - | 8,920,000 | - | - | - | |
| 17-85-320-106 | PREMIUM ON BOND ISSUE | - | 225,000 | - | - | - | |
| 17-85-320-108 | INTEREST INCOME | - | 274,000 | - | - | - | |
| 17-85-330-101 | TRANSFER IN - GENERAL FUND | - | 194,198 | 346,096 | 346,096 | - | |
| TOTAL REVENUES | | - | 11,183,651 | 710,001 | 710,001 | - | |
| EXPENDITURES | | | | | | | |
| 17-80-490-799 | CONTINGENCIES | - | 200 | - | - | - | |
| 17-80-540-425 | OTHER PROFESSIONAL SERVICE (WEDP) | - | 170,000 | - | - | - | |
| 17-80-550-401 | BOND PRINCIPAL EXPENSE | - | 505,000 | 350,000 | 350,000 | - | |
| 17-80-550-402 | BOND INTEREST EXPENSE | - | 15,453 | 13,905 | 13,905 | - | |
| 17-80-550-404 | BOND ISSUANCE COSTS | - | 16,300 | - | - | - | |
| 17-85-540-426 | DESIGN SERVICES | - | 51,970 | - | - | - | |
| 17-85-540-427 | EXECUTIVE DRIVE PROJECT | - | 82,199 | - | - | - | |
| 17-85-550-401 | BOND PRINCIPAL EXPENSE | - | - | - | - | - | |
| 17-85-550-402 | BOND INTEREST EXPENSE | - | 194,198 | 346,096 | 346,096 | - | |
| 17-85-550-404 | BOND ISSUANCE COSTS | - | 142,000 | - | - | - | |
| TOTAL EXPENDITURES BEFORE TRANSFERS OUT | | - | 1,177,320 | 710,001 | 710,001 | - | |
| 17-85-900-110 | TRANSFER OUT - CAPITAL PROJECTS FUND | - | - | 2,550,000 | 2,550,000 | - | |
| TOTAL EXPENDITURES | | - | 1,177,320 | 3,260,001 | 3,260,001 | - | |
| TOTAL NET REVENUES (EXPENDITURES) - G.O. BONDS, SERIES 2022A & B | | | | | | | |
| | | \$ - | \$ 10,006,331 | \$ (2,550,000) | \$ (2,550,000) | - | |

VILLAGE OF WILLOWBROOK, ILLINOIS
FY 2023-24 ANNUAL BUDGET
OPPORTUNITY RESERVE FUND
FIVE-YEAR FORECAST

| | Year 1 | | | | | | | Year 2 | Year 3 | Year 4 | Year 5 |
|-------------------------------|----------------------------|-------------------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|---------------|---------------|---------------|---------------|
| | FY 22-23 Budget | FY 22-23 Projected | FY 23-24 Proposed | FY 24-25 Projection | FY 25-26 Projection | FY 26-27 Projection | FY 26-28 Projection | | | | |
| Fund Balance, May 1 | \$ - | \$ - | \$ - | \$ 6,189,687 | \$ 8,689,687 | \$ 10,689,687 | \$ 12,689,687 | | | | |
| Other Financing Sources | | | | | | | | | | | |
| Transfers In | - | - | 6,189,687 | 2,500,000 | 2,000,000 | 2,000,000 | 1,700,000 | | | | |
| Total Other Financing Sources | - | - | 6,189,687 | 2,500,000 | 2,000,000 | 2,000,000 | 1,700,000 | | | | |
| Expenditures ⁽²⁾ | - | - | - | - | - | - | - | | | | |
| Net Change in Fund Balance | - | - | 6,189,687 | 2,500,000 | 2,000,000 | 2,000,000 | 1,700,000 | | | | |
| Fund Balance, April 30 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 6,189,687</u> | <u>\$ 8,689,687</u> | <u>\$ 10,689,687</u> | <u>\$ 12,689,687</u> | <u>\$ 14,389,687</u> | | | | |

⁽¹⁾ The Opportunity Reserve Fund was created in FY2022-23.

⁽²⁾ There are no expenditures budgeted as the Opportunity Reserve Fund is to be used for unplanned expenditures.

VILLAGE OF WILLOWSBROOK, ILLINOIS
 FY2023-24 ANNUAL BUDGET
 DETAIL OF OTHER FINANCING SOURCES AND EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2022-23 ORIGINAL BUDGET | 2022-23 PROJECTED ACTIVITY | 2023-24 APPROVED BUDGET | 2023-24 APPROVED AMT CHANGE | 2023-24 APPROVED % CHANGE |
|--|----------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Fund 18 - Opportunity Reserve Fund | | | | | | |
| REVENUES | | | | | | |
| TRANSFERS IN | | | | | | |
| 18-00-330-101 | TRANSFER FROM GENERAL FUND | \$ - | \$ - | \$ 6,189,687 | \$ 6,189,687 | - |
| TRANSFERS IN | | | | | | |
| TOTAL OPPORTUNITY RESERVE FUND REVENUES | | \$ - | \$ - | \$ 6,189,687 | \$ 6,189,687 | - |

NOTE: No expenditures have been budgeted for in FY2023-24.

VILLAGE OF WILLOWBROOK, ILLINOIS
FY 2023-24 ANNUAL BUDGET
AMERICAN RESCUE PLAN ACT (ARPA) FUND
FIVE-YEAR FORECAST

| | ⁽¹⁾ FY 22-23 Budget | ⁽¹⁾ FY 22-23 Projected | ⁽²⁾ | | |
|-----------------------------------|--------------------------------------|---|-----------------|-------------|-------------|
| | | | Year 1 | Year 2 | Year 3 |
| Fund Balance, May 1 | \$ - | \$ - | \$ 8,900 | \$ 8,900 | \$ - |
| Revenues: | | | | | |
| Federal Grant Revenue | - | 77,060 | 1,086,000 | - | - |
| Interest Income | - | 8,900 | - | - | - |
| Total Revenues | - | 85,960 | 1,086,000 | - | - |
| Other Financing Sources (Uses) | | | | | |
| Transfer to Capital Projects Fund | - | (77,060) | (1,086,000) | (8,900) | - |
| Net Change in Fund Balance | - | 8,900 | - | (8,900) | - |
| Fund Balance, April 30 | <u>\$ -</u> | <u>\$ 8,900</u> | <u>\$ 8,900</u> | <u>\$ -</u> | <u>\$ -</u> |

⁽¹⁾ The Village created the ARPA Fund in FY2022-23 to better track funds received from the Treasury, interest earned, and funds used.

⁽²⁾ The American Rescue Plan Act requires all ARPA funds to be spent by April 30, 2026, therefore, the projection is only through FY2025-26.

American Rescue Plan Act (ARPA) Fund Summary
Fiscal Year 2023-24

| Program | Expense Classification | (1) | | |
|----------------|--|----------------------------|--------------------|--------------------|
| | | FY 2023-24 | FY 2022-23 | FY 2021-22 |
| | | Budget | Budget | Budget |
| 900 | Transfers Out to Capital Projects Fund | \$ 1,086,000 | \$ - | \$ - |
| | Total Expenditures | <u>\$ 1,086,000</u> | <u>\$ -</u> | <u>\$ -</u> |

⁽¹⁾ The Village created the ARPA Fund in FY2022-23 to better track funds received from the Treasury, interest earned, and funds used.

VILLAGE OF WILLOWSBROOK, ILLINOIS
 FY2023-24 ANNUAL BUDGET
 DETAIL OF REVENUES AND EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | (1) | | 2022-23 | 2022-23 | 2023-24 | 2023-24 | 2023-24 | |
|---|------------------------------|-----------------|--------------------|------------------|---------------------|---------------------|---------|---------|--|
| | | ORIGINAL BUDGET | PROJECTED ACTIVITY | APPROVED BUDGET | APPROVED AMT CHANGE | APPROVED % CHANGE | | | |
| Fund 16 - American Rescue Plan Act (ARPA) Fund | | | | | | | | | |
| REVENUES | | | | | | | | | |
| OTHER REVENUE | | | | | | | | | |
| 16-00-310-922 | FEDERAL/STATE GRANTS | \$ - | \$ 77,060 | \$ 1,086,000 | \$ 1,086,000 | \$ - | | | |
| TOTAL OTHER REVENUE | | | | | | | | | |
| NON-OPERATING | | | | | | | | | |
| 16-00-320-108 | INTEREST INCOME | \$ - | \$ 8,900 | \$ - | \$ - | \$ - | | | |
| TOTAL NON-OPERATING | | | | | | | | | |
| TOTAL REVENUES | | | | \$ 85,960 | \$ 1,086,000 | \$ 1,086,000 | | | |
| EXPENDITURES | | | | | | | | | |
| TRANSFERS OUT | | | | | | | | | |
| 16-00-900-110 | TRANSFER TO CAPITAL PROJECTS | \$ - | \$ 77,060 | \$ 1,086,000 | \$ 1,086,000 | \$ - | | | |
| TOTAL TRANSFERS OUT | | | | | | | | | |
| TOTAL EXPENDITURES | | | | \$ 77,060 | \$ 1,086,000 | \$ 1,086,000 | | | |

⁽¹⁾ The Village created the ARPA Fund in FY2022-23 to better track funds received from the Treasury, interest earned, and funds used.

CAPITAL BUDGET



Village of
WILLOWBROOK

Capital Improvement Program

The Village of Willowbrook's Capital Improvement Program (CIP or Program) is the Village's commitment to capital asset planning and supporting, and to long-term investing in its infrastructure. The CIP lays out the Village's long range financial plan summarizing all significant capital outlay expected over the next five years. The summary includes: (1) a description of each capital asset/project; (2) the short-term and long-term financial needs and (3) and sources of funds. The Program supplements the annual budget, which presents the Village's short-term financial plan for funding its operations.

Capital projects may include building improvements; street maintenance; sidewalk/curb/gutter replacement; park improvements; major equipment purchases; and water distribution system repair and maintenance. While capital projects or capital asset purchases may be funded by the Village's operating revenues, the size and significance of a capital asset/project may require the Village to issue general obligation bonds to supplement its revenue streams.

In preparing the CIP, Village management prioritizes and names the capital assets/ projects to be included in each fiscal year of the long-range financial plan. Village management also considers allocation of resources, external factors, and total cost in laying out its final Capital Improvement Program.

Budget Structure

Capital Projects and Debt Service Funds account for expenses classified as maintenance and one-time capital expenditures. The Village's Capital Projects and Debt Service Funds include the following:

- Motor Fuel Tax Fund
- Special Service Area #1 Bond and Interest Fund
- Water Capital Improvement Fund
- Capital Projects Fund
- Debt Service Fund
- Route 83/Plainfield Road Business District Tax Fund

Program Highlights

Five Year Overview

The five-year CIP totals approximately \$18.4 million and ensures that capital projects and infrastructure are in place to support the continuing development of the Village. (*See page for the distribution by fiscal year of the five-year CIP.*) Many of the FY2023-24 expenses are based on engineering estimates and/or recent bid prices, and, therefore, the expected cost of the capital asset/project may be more correct than the expenses projected for FY2027-28, which are basically forecasts.

FY2023-24 CIP Overview

The FY2023-24 CIP is projected at approximately \$6.2 million, which is consistent with the FY2022-23 approved program of \$6.4 million. (*See page for a listing of projects by department.*) The Village continues to invest in its facilities, as Village facilities account

for nearly 50% of the total Capital Improvement Program budget for both FY2023-24 and FY2022-23.

FY2023-24 Change

The only notable change in the FY2023-23 Capital Investment Program is in the road and sidewalk infrastructure project category. Planned improvements in road and sidewalk infrastructure increased approximately \$1.4 million, or 128%, from FY2022-2023. Road and sidewalk infrastructure accounts for 41.2% of the total CIP for FY2023-24 and 17.7% in FY2022-2023.

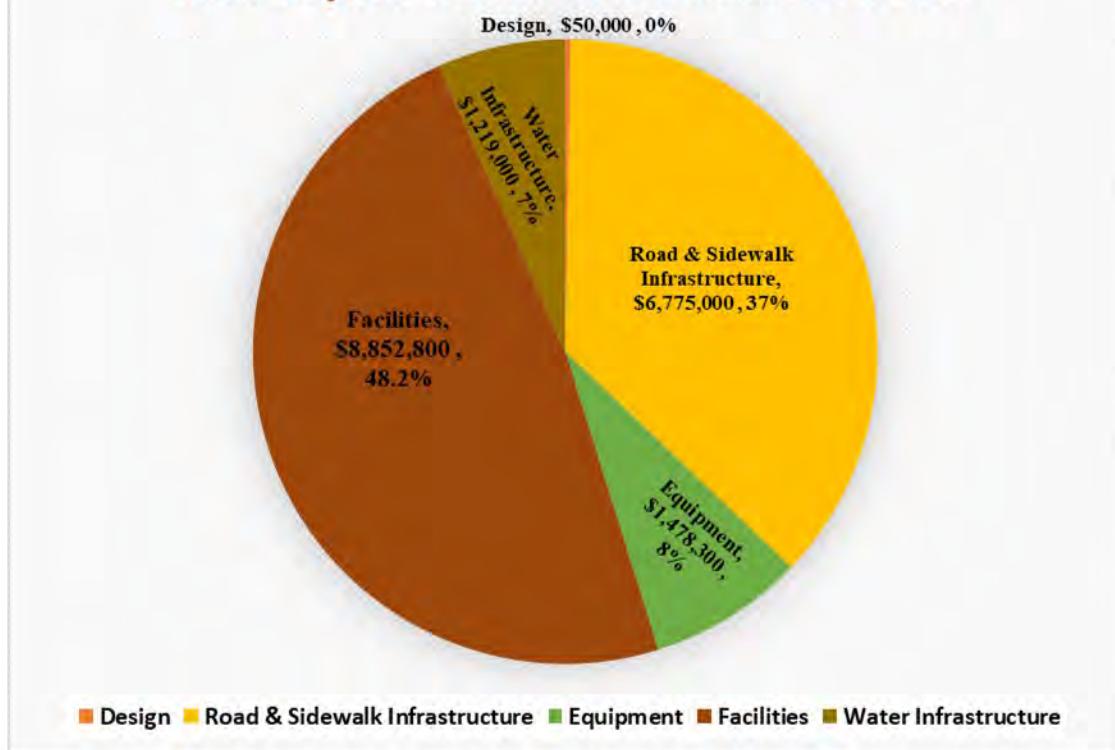
Project Categories

Five Year Overview

Each project in the five-year CIP is categorized into one of five categories that define the type of projects requested for capital investment. As the chart below shows, Village facilities and road and sidewalk infrastructure projects account for approximately 85% of the Village's total capital investment spending over the next five years. The five project categories are:

- Design – Laying out the project and creating a project plan.
- Road and Sidewalk Infrastructure – Annual Street Maintenance Program, the Village's largest single ongoing program, which includes road overlay and base repair, road crack filling, and sidewalk/curb/gutter replacement.
- Village Equipment – Purchase of new equipment; upgrade of existing equipment; and replacement or purchase of vehicles that are used for public service.
- Village Facilities – Projects such as building construction, renovation, maintenance, and all other work done on Village-owned facilities.
- Water Infrastructure – Projects to support the Village's water distribution system.

Project Category as a Percentage of Total Capital Investment Next Five Years

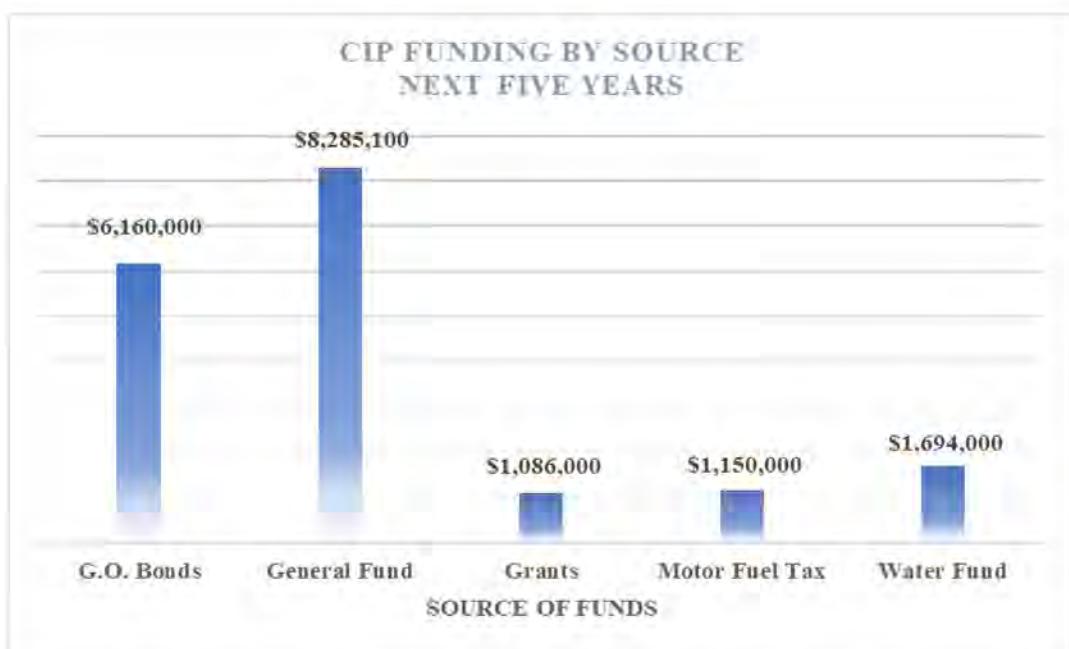


Funding Sources

Five Year Overview

The Village uses several of its available funding sources for its Capital Improvement Program. These sources of funds are as follows:

- Water Fund – Water service fees are used to fund reinvestment in the water distribution infrastructure.
- Water Capital Improvement Fund – The fund balance reserves are used to fund reinvestment in the water distribution infrastructure.
- Capital Projects Fund – Funds are dedicated to capital investment to reduce or minimize the need to borrow. Funds may also include grants.
- Bond Fund – Funds received from issuing general obligation bonds to support capital investment.
- Motor Fuel Tax Fund – Funds collected from the state's motor fuel tax that are used for road construction projects.
- Other Funds – Federal and State grant revenues.



Capital projects without a dedicated funding source are unfunded. These projects would require borrowing to complete. Village management periodically prepares a Capital Projects Inventory Plan. Most of the capital projects included in the Plan are unfunded to date and have not been included in the Village's operating budget or the Long-Range Financial Plan. These projects are typically costly in nature and, therefore, would not be funded by the Village's operating revenues.

Village of Willowbrook
FY2023-24
Capital Expenditure Detail

| Account Number and Account Description | FY2020-21 Actual | FY2021-22 Actual | FY2022-23 Budget | FY2022-23 Projected | 2023-24 Approved Budget | | | | |
|---|---------------------|---------------------|---------------------|------------------------|-------------------------------|--|--|--|--|
| | | | | | | | | | |
| Expenditures | | | | | | | | | |
| Fund 01 - General Fund | | | | | | | | | |
| Dept 05 - Village Board and Clerk | | | | | | | | | |
| 460-212 EDP Equipment/Software | 984 | 7,340 | - | - | - | | | | |
| Totals for Dept 05 - Village Board and Clerk | 984 | 7,340 | - | - | - | | | | |
| Dept 10 - Administration | | | | | | | | | |
| 460-212 EDP Equipment/Software | 1,170 | 22,608 | - | - | - | | | | |
| 485-602 Building Improvements | 41,917 | 693 | - | - | - | | | | |
| 485-611 Furniture & Office Equipment | - | 1,859 | - | - | - | | | | |
| 485-642 Village Hall Signage | - | 113,079 | - | - | - | | | | |
| Totals for Dept 10 - Administration | 43,087 | 138,239 | - | - | - | | | | |
| Dept 20 - Parks & Recreation | | | | | | | | | |
| 595-643 Pond Improvements | - | 254 | - | - | - | | | | |
| 555-212 EDP Equipment/Software | - | 213 | - | - | - | | | | |
| 590-521 ADA Park Improvements | - | 50,223 | - | - | - | | | | |
| 595-695 Park Improvements - Neighborhood | - | 32,197 | - | - | - | | | | |
| Totals for Dept 20 - Parks & Recreation | - | 82,887 | - | - | - | | | | |
| Dept 25 - Finance | | | | | | | | | |
| 615-212 EDP Equipment/Software | 521 | 1,661 | - | - | - | | | | |
| Totals for Dept 25 - Finance | 521 | 1,661 | - | - | - | | | | |
| Dept 30 - Police | | | | | | | | | |
| 630-405 Furniture & Office Equipment | - | 20,650 | - | - | - | | | | |
| 660-205 Bike Program | - | 6,447 | - | - | - | | | | |
| 630-402 Body Cameras | - | 65,353 | - | - | - | | | | |
| 630-403 In-Car Camera | - | - | - | - | - | | | | |
| 635-288 Building Constr & Remodel | 16,325 | - | - | - | - | | | | |
| 640-212 EDP Equipment/Software | 2,039 | 4,034 | - | - | - | | | | |
| 630-347 Other Weapons | - | - | - | - | - | | | | |
| 680-625 New Vehicles | - | 294,263 | - | - | - | | | | |
| Totals for Dept 30 - Police | 18,364 | 390,747 | - | - | - | | | | |
| Dept 35 - Public Works | | | | | | | | | |
| 710-405 Furniture and Office Equipment | - | - | - | - | - | | | | |
| 715-212 EDP Equipment/Software | 819 | 4,761 | - | - | - | | | | |
| 765-625 Vehicles - New & Other | 15,064 | 106,108 | - | - | - | | | | |
| 765-640 Village Entry Signs | - | 86,556 | - | - | - | | | | |
| 765-685 Street Improvements | 44,526 | 40,150 | - | - | - | | | | |
| Totals for Dept 35 - Public Works | 60,409 | 237,575 | - | - | - | | | | |
| Dept 40 - Building & Zoning | | | | | | | | | |
| 815-212 EDP Equipment/Software | 129 | - | - | - | - | | | | |
| Totals for Dept 40 - Building & Zoning | 129 | - | - | - | - | | | | |
| TOTAL GENERAL FUND | 123,494 | 858,449 | - | - | - | | | | |
| Fund 02 - Water Fund | | | | | | | | | |
| Dept 50 - Water Department | | | | | | | | | |
| 401-405 Furniture & Office Equipment | - | - | - | - | - | | | | |
| 417-212 EDP Equipment/Software | 1,050 | - | - | - | - | | | | |
| 440-626 Vehicles - New & Other | 15,064 | - | - | - | - | | | | |
| 440-694 Distribution System Replacement | 8,070 | - | - | - | - | | | | |
| Totals for Dept 50 - Water Department | 24,184 | - | - | - | - | | | | |
| TOTAL WATER FUND | 24,184 | - | - | - | - | | | | |

Village of Willowbrook
FY2023-24
Capital Expenditure Detail

| Account Number and Account Description | FY2020-21 Actual | FY2021-22 Actual | FY2022-23 Budget | FY2022-23 Projected | 2023-24 Approved Budget | | | | |
|---|---------------------|---------------------|---------------------|------------------------|-------------------------------|--|--|--|--|
| | | | | | | | | | |
| Account Number and Account Description | | | | | | | | | |
| Expenditures | | | | | | | | | |
| Fund 04 - Motor Fuel Tax Fund | | | | | | | | | |
| Dept 56 - Motor Fuel Tax Fund | | | | | | | | | |
| 430-684 Street Maintenance Contract | 236,653 | 489,305 | - | - | - | | | | |
| Totals for Dept 56 - Motor Fuel Tax Fund | 236,653 | 489,305 | - | - | - | | | | |
| TOTAL MOTOR FUEL TAX FUND | 236,653 | 489,305 | - | - | - | | | | |
| Fund 09 - Water Capital Improvement Fund | | | | | | | | | |
| Dept 65 - Water Capital Improvement | | | | | | | | | |
| 440-600 Water System Improvement | 27,918 | - | - | - | - | | | | |
| Totals for Dept 65 - Water Capital Improvement | 27,918 | - | - | - | - | | | | |
| TOTAL WATER CAPITAL IMPROVEMENT FUND | 27,918 | - | - | - | - | | | | |
| Fund 10 - Capital Project Fund | | | | | | | | | |
| Dept 55 - Capital Improvement Program | | | | | | | | | |
| 600-310 Road Program Design | - | - | 125,000 | 125,000 | 50,000 | | | | |
| 600-311 Public Works Building Expansion | - | - | 30,000 | 30,000 | - | | | | |
| 600-312 Sidewalk Installation Project - 75th Street | - | - | 15,000 | 15,000 | - | | | | |
| 600-313 Resurfacing | - | - | 1,055,000 | 1,055,000 | - | | | | |
| 600-314 Gower West Sidewalks | - | - | 73,500 | 73,500 | 75,000 | | | | |
| Executive Drive | - | - | - | - | 2,500,000 | | | | |
| 600-302 Message Boards | - | - | - | - | 8,500 | | | | |
| 600-321 Ballistic Shield Replacement | - | - | - | - | 6,800 | | | | |
| 600-325 Evidence Room Server | - | - | - | - | 15,000 | | | | |
| 600-315 67th Street Traffic Signal | - | - | 200,000 | 200,000 | 200,000 | | | | |
| 600-316 Public Works Vehicle | - | - | 190,000 | 190,000 | - | | | | |
| 600-317 Police Vehicles | - | - | 90,000 | 90,000 | 136,000 | | | | |
| 600-318 LED Street Light Upgrade | - | - | 90,000 | 90,000 | 85,000 | | | | |
| 600-319 Radio Replacement | - | - | 32,000 | 32,000 | - | | | | |
| 600-320 LED Speed Limit Signs | - | - | 25,000 | 25,000 | - | | | | |
| 600-321 Officer Safety | - | - | 30,200 | 30,200 | 100,000 | | | | |
| 600-322 Public Works Equipment | - | - | 56,000 | 56,000 | - | | | | |
| 600-324 Concrete Repair | - | - | 5,000 | 5,000 | - | | | | |
| 600-325 Technology | - | - | 8,500 | 8,500 | - | | | | |
| 600-326 Community Center Construction | - | - | 2,250,000 | 2,250,000 | - | | | | |
| 600-327 Borse Park Lighting Project | - | - | 645,000 | 645,000 | - | | | | |
| 600-329 Police Department Signage | - | - | - | - | 12,000 | | | | |
| 600-695 Midway Park Upgrade | - | - | - | - | 1,800,000 | | | | |
| 600-695 Borse Park Improvements | - | - | - | - | 1,100,000 | | | | |
| 600-695 Creekside Park Improvements | - | - | - | - | 150,000 | | | | |
| 600-328 Ridgemoor Park Project | - | - | 400,000 | 400,000 | - | | | | |
| 600-329 New Windows at Village Hall | - | - | 90,000 | 90,000 | - | | | | |
| 600-330 Floor Seal Coating | - | - | 75,000 | 75,000 | - | | | | |
| 600-332 Community Resource Center Signage | - | - | 55,000 | 55,000 | - | | | | |
| 600-333 Police Department Construction | - | - | 50,000 | 50,000 | - | | | | |
| 600-334 New Windows - Police Department | - | - | 45,000 | 45,000 | - | | | | |
| 600-652 Police Department Parking Lot Sealcoating | - | - | - | - | 6,800 | | | | |
| 600-335 Building Remodel | - | - | 45,000 | 45,000 | - | | | | |
| 600-336 Resurfacing Borse Park | - | - | 25,000 | 25,000 | - | | | | |
| 600-337 Building Repair | - | - | 22,000 | 22,000 | - | | | | |
| 600-338 Range Supply | - | - | 7,000 | 7,000 | - | | | | |
| 600-339 75th Street Main Replacement & Extension | - | - | 650,000 | 650,000 | - | | | | |
| Totals for dept 55 - Capital Improvement Program | - | - | 6,384,200 | 6,384,200 | 6,245,100 | | | | |
| TOTAL CAPITAL EXPENDITURES | 412,249 | 1,347,754 | 6,384,200 | 6,384,200 | 6,245,100 | | | | |

CAPITAL IMPROVEMENTS DESCRIPTIONS AND IMPACTS ON ANNUAL BUDGET

The FY2023-24 Annual Budget includes capital improvements, capital projects, and capital asset acquisitions. While the capital projects in the “*Capital Improvement Plan*” do not require added personnel, certain capital projects may require overtime.

The following are the significant capital expenditures for FY2023-24 and the impact of these expenditures on the Village’s current and future annual budgets.

Design: \$50,000

The Village plans to complete the Willow Manor Storm Drainage Improvement Project at a cost of \$50,000. The project includes improvements to stormwater drainage around the TGM Willowbrook Apartments campus.

| DESIGN | | | | | | |
|----------------|-------------|--------------------|-----------------|-----------------------|-------------------------|---------------|
| Account Number | Project No. | Project Title | Dept / Division | Project Description | Fund | 2023-24 Costs |
| 10-55-600-310 | 1 | Willow Manor storm | Public Works | Drainage Improvements | General Obligation Bond | \$50,000 |

Road and Sidewalk Infrastructure: \$2.6 Million

The Village has two major projects in the Road and Sidewalk Infrastructure CIP category, which includes Gower West Sidewalk Expansion and the Executive Drive Stormwater Improvements Project.

- The Gower West Sidewalk Expansion project includes the installation of an expanded sidewalk from Cherry Tree Lane to Sheridan Drive near Gower West Elementary School. (\$75,000).
- The Executive Drive Stormwater Improvement Project includes the installation of stormwater trapping materials under Executive Drive to prevent flooding during a major rainstorm. (\$2.5 million)

In addition to the two major projects above, the Village manages an annual Street Maintenance Program that is primarily funded by the motor fuel tax allotments, while certain projects are funded from the General Fund. Road overlay and base repair, road crack filling, and sidewalk/curb/gutter replacement are part of the annual Street Maintenance Program. The type of project(s) that are included in the annual program are based on the 15-year MFT plan. The 15-year road program is based on a recent pavement assessment analysis prepared by the Chicago Metropolitan Agency for Planning (CMAP).

The continued commitment to Village infrastructure, as directed by the annual Street Maintenance Program, administered by the Village Administrator and Public Works Foreman, the Village of Willowbrook streets are in good condition. The Village does not expect to issue debt to either rebuild or repair the Village’s existing streets.

By limiting the current road program to critical needs, the Village can incrementally save motor fuel taxes to fund other large future projects.

| ROAD AND SIDEWALK INFRASTRUCTURE | | | | | | |
|---|-------------|--------------------------|-----------------|--|----------------------------|---------------|
| Account Number | Project No. | Project Title | Dept / Division | Project Description | Fund | 2023-24 Costs |
| 10-55-600-313 | 2 | Gower sidewalk | Public Works | Expand sidewalk from Cherry Tree to Sheridan Drive | Transfer from General Fund | \$75,000 |
| 10-55-600-313 | 3 | Executive Dr storm water | Public Works | Storm water improvements | General Obligation Bond | \$2,500,000 |

Village Equipment: \$551,300

The Village is planning for the following major/minor capital asset projects in the Equipment CIP Category:

- Parks Message Boards (\$8,500)
- Ballistic Shield Replacement (\$6,800)
- Evidence Room Serve Installation (\$15,000)
- Adams Street LED Streetlight Replacements (\$85,000)
- Police Department Handgun Purchases (\$100,000)
- Police Department Vehicle Purchases (\$136,000)
- 67th Street & Clarendon Hills Road Traffic Signal Upgrades (\$200,000)

| VILLAGE EQUIPMENT | | | | | | |
|--------------------------|-------------|------------------------------|--------------------|--|----------------------------|---------------|
| Account Number | Project No. | Project Title | Dept / Division | Project Description | Fund | 2023-24 Costs |
| 10-55-600-315 | 4 | Message Boards | Parks & Recreation | Installation of 9 message boards throughout all of the Village parks | Transfer from General Fund | \$8,500 |
| 10-55-600-316 | 5 | Ballistic Shield Replacement | Police Department | Ballistic Shield Replacement | Transfer from General Fund | \$6,800 |
| 10-55-600-317 | 6 | Evidence Room Server | Police Department | Evidence Room Server | Transfer from General Fund | \$15,000 |
| 10-55-600-319 | 8 | Adams St LED | Public Works | Replace outdated streetlights | Transfer from General Fund | \$85,000 |
| 10-55-600-321 | 10 | Handguns | Police Department | New department issued handguns | | \$100,000 |
| 10-55-600-317 | 11 | Vehicles | Police Department | New squad vehicles (Ford Interceptors) | | \$136,000 |
| 10-55-600-315 | 12 | Traffic Signals | Public Works | 67th Street & Clarendon Hills Road traffic signal with Darien | | \$200,000 |

Village Facilities: \$3.1 Million

The Village has plans for three major projects in the Village Facilities CIP category, which are the Midway Park Redevelopment Project, Borse Park Phase One Redevelopment Project, and Creekside Park Bridge Improvement Project.

- The Midway Park Redevelopment Project includes installation of a wiffleball field; permeable paver parking lot; outdoor fitness equipment; restroom/pavilion structure; multi-sport court; and various arborvitaes and native tree plantings. (\$1.8 million).
- The Borse Park Phase One Redevelopment Project includes installation of a permeable paver parking lot off Eleanor Place; various stormwater improvements; an expanded concrete walking path; and replacement of current pavilions. (\$1.1 million)
- The Creekside Park Bridge Improvement Project includes an upgrade of three pedestrian bridges at Creekside Park (\$150,000).

The Village Facilities CIP category also includes signage installation in the Police Department training room (\$12,000) and sealcoating of the Police Department's parking lot (\$6,800) for FY2023-24.

| VILLAGE FACILITIES | | | | | | |
|--------------------|-------------|---|--------------------|--|----------------------------------|---------------|
| Account Number | Project No. | Project Title | Dept / Division | Project Description | Fund | 2023-24 Costs |
| 10-55-600-326 | 10 | Midway Park Upgrade | Parks & Recreation | Pickleball courts, parking lot | Transfer from General Fund | \$1,800,000 |
| 10-55-600-327 | 11 | Borse Park Improvements | Parks & Recreation | Phase I - Stormwater Project & Bandshell Improvement | Split with ARPA and General Fund | \$1,100,000 |
| 10-55-600-328 | 12 | Creekside Park Improvements | Parks & Recreation | Replacement of three bridges | Transfer from General Fund | \$150,000 |
| 10-55-600-329 | 13 | Signage Training Room | Police Department | Signage Training Room | Transfer from General Fund | \$12,000 |
| 10-55-600-330 | 14 | Police Department Parking Lot - Sealcoating | Public Works | Sealcoating the parking lot at the Police Department | Transfer from General Fund | \$6,800 |

Capital Improvement Program

Five-Year Summary

| Account Number | Sources | 2023-2024 Budget | 2024-2025 Budget | 2025-2026 Budget | 2026-2027 Budget | 2027-2028 Budget |
|------------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 10-55-310-611 | Grants | \$1,086,000 | \$0 | \$0 | \$0 | \$0 |
| 10-55-320-600 | Motor Fuel Tax | \$0 | \$250,000 | \$400,000 | \$250,000 | \$250,000 |
| 10-55-320-601 | Rebuild Illinois Bond | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10-55-330-102 | Transfer from Water Fund | \$0 | \$0 | \$94,000 | \$475,000 | \$1,125,000 |
| 10-55-330-101 | Transfer from General Fund | \$2,609,100 | \$2,058,000 | \$2,218,000 | \$700,000 | \$700,000 |
| | General Obligation Bond | \$2,550,000 | \$1,060,000 | \$850,000 | \$850,000 | \$850,000 |
| 10-55-330-112 | <i>Tax Increment Financing*</i> | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Sources/Revenue | | \$6,245,100 | \$3,368,000 | \$3,562,000 | \$2,275,000 | \$2,925,000 |

| | Uses | 2023-2024 Budget | 2024-2025 Budget | 2025-2026 Budget | 2026-2027 Budget | 2027-2028 Budget |
|--------------------------------|----------------------------------|--------------------|--------------------|-------------------|--------------------|--------------------|
| | Design | \$50,000 | \$0 | \$0 | \$0 | \$0 |
| | Road and Sidewalk Infrastructure | \$2,575,000 | \$750,000 | \$1,250,000 | \$1,100,000 | \$1,100,000 |
| | Village Equipment | \$551,300 | \$242,000 | \$0 | \$475,000 | \$210,000 |
| | Village Facilities | \$3,068,800 | \$2,376,000 | \$2,218,000 | \$700,000 | \$490,000 |
| | Water Infrastructure | \$0 | \$0 | \$94,000 | \$0 | \$1,125,000 |
| Total Uses/Expenditures | | \$6,245,100 | \$3,368,000 | \$3,62,000 | \$2,275,000 | \$2,925,000 |

2023-2024 CIP Line-Item Detail

DESIGN

| Account Number | Project No. | Project Title | Dept / Division | Project Description | Fund | 2023-24 Costs |
|----------------|-------------|--------------------|-----------------|-----------------------|-------------------------|---------------|
| 10-55-600-310 | 1 | Willow Manor storm | Public Works | Drainage Improvements | General Obligation Bond | \$50,000 |

ROAD AND SIDEWALK INFRASTRUCTURE

| Account Number | Project No. | Project Title | Dept / Division | Project Description | Fund | 2023-24 Costs |
|----------------|-------------|--------------------------|-----------------|--|----------------------------|---------------|
| 10-55-600-313 | 2 | Gower sidewalk | Public Works | Expand sidewalk from Cherry Tree to Sheridan Drive | Transfer from General Fund | \$75,000 |
| 10-55-600-313 | 3 | Executive Dr storm water | Public Works | Storm water improvements | General Obligation Bond | \$2,500,000 |

VILLAGE EQUIPMENT

| Account Number | Project No. | Project Title | Dept / Division | Project Description | Fund | 2023-24 Costs |
|----------------|-------------|------------------------------|--------------------|--|----------------------------|---------------|
| 10-55-600-315 | 4 | Message Boards | Parks & Recreation | Installation of 9 message boards throughout all of the Village parks | Transfer from General Fund | \$8,500 |
| 10-55-600-316 | 5 | Ballistic Shield Replacement | Police Department | Ballistic Shield Replacement | Transfer from General Fund | \$6,800 |
| 10-55-600-317 | 6 | Evidence Room Server | Police Department | Evidence Room Server | Transfer from General Fund | \$15,000 |
| 10-55-600-319 | 8 | Adams St LED | Public Works | Replace outdated streetlights | Transfer from General Fund | \$85,000 |
| 10-55-600-321 | 10 | Handguns | Police Department | New department issued handguns | | \$100,000 |
| 10-55-600-317 | 11 | Vehicles | Police Department | New squad vehicles (Ford Interceptors) | | \$136,000 |
| 10-55-600-315 | 12 | Traffic Signals | Public Works | 67th Street & Clarendon Hills Road traffic signal with Darien | | \$200,000 |

VILLAGE FACILITIES

| Account Number | Project No. | Project Title | Dept / Division | Project Description | Fund | 2023-24 Costs |
|----------------|-------------|---|--------------------|--|----------------------------------|---------------|
| 10-55-600-326 | 10 | Midway Park Upgrade | Parks & Recreation | Pickleball courts, parking lot | Transfer from General Fund | \$1,800,000 |
| 10-55-600-327 | 11 | Borse Park Improvements | Parks & Recreation | Phase I - Stormwater Project & Bandshell Improvement | Split with ARPA and General Fund | \$1,100,000 |
| 10-55-600-328 | 12 | Creekside Park Improvements | Parks & Recreation | Replacement of three bridges | Transfer from General Fund | \$150,000 |
| 10-55-600-329 | 13 | Signage Training Room | Police Department | Signage Training Room | Transfer from General Fund | \$12,000 |
| 10-55-600-330 | 14 | Police Department Parking Lot - Sealcoating | Public Works | Sealcoating the parking lot at the Police Department | Transfer from General Fund | \$6,800 |

WATER INFRASTRUCTURE

| Account Number | Project No. | Project Title | Dept / Division | Project Description | Fund | 2023-24 Costs |
|----------------|-------------|---------------|-----------------|---------------------|------|---------------|
| | | | | | | |

2023-2024 CIP Line-Item Description

Design \$50,000

Annual activities include road surveying, soil testing, material testing, Capital Improvement Program (CIP) road resurfacing, storm, and water design, inspectional and project management services, bridge and retaining wall inspection, drainage analysis, and assessment and natural resource project design.

- Willow Manor Storm Drainage Improvements - \$50,000

Road and Sidewalk Infrastructure \$2,575,000

Infrastructure projects involve grinding of street surface, underground utility spot repairs, minor concrete work including sidewalk and curb and gutter replacement, roadway patching, street surface placement, and landscape restoration. The roadways include:

- Gower Sidewalk Project, the installation of a sidewalk on the east side of Cherry Tree Ln to Sheridan Dr. - \$75,000
- Executive Drive Stormwater Project, the installation of stormwater trapping materials under Executive Dr to prevent flooding during major rain events. - \$2,500,000

Village Equipment \$551,300

Annual purchases of equipment for operating activities are included in the Village Equipment line. Highlights of next fiscal year include:

- Parks Message Boards - \$8,500
- Ballistic Shield Replacement - \$6,800
- Evidence Room Server - \$15,000
- Adams St LED Lights - \$85,000
- New Department Issued Handguns - \$100,000
- New Squad Vehicles (Ford Interceptors) – \$136,000
- 67th St Traffic Signal – \$200,000

Village Facilities \$3,068,800

This category accounts for major repairs and replacement of Village property. Highlights of next fiscal year include:

- Midway Park Upgrade - \$1,800,000
- Borse Park Improvements- \$1,100,000
- Creekside Park Improvements - \$150,000
- Police Training Room Signage- \$12,000
- Police Department Parking Lot Seal Coating - \$6,800

Water Infrastructure \$0

The replacement or rehabilitation of water infrastructure in the Village is included in this category.

2024-2025 CIP Line-Item Detail

DESIGN

| Account Number | Project No. | Project Title | Dept / Division | Project Description | Fund | 2024-25 Costs |
|----------------|-------------|---------------|-----------------|---------------------|------|---------------|
| | | | | | | |

ROAD AND SIDEWALK INFRASTRUCTURE

| Account Number | Project No. | Project Title | Dept / Division | Project Description | Fund | 2024-25 Costs |
|----------------|-------------|----------------------|-----------------|---|-------------------------|---------------|
| | 1 | Sidewalk Improvement | Public Works | Eleanor to Clarendon Hills Road along 79th Street | General Obligation Bond | \$500,000 |
| | 2 | Road Resurfacing | Public Works | Road Program based on the Pavement Assessment | Motor Fuel Tax | \$250,000 |

VILLAGE EQUIPMENT

| Account Number | Project No. | Project Title | Dept / Division | Project Description | Fund | 2024-25 Costs |
|----------------|-------------|-----------------------|-----------------|-----------------------------------|----------------------------|---------------|
| | 3 | Equipment Replacement | Police | New Holsters | Transfer from General Fund | \$7,000 |
| | 4 | Willow Pond Pier | Parks | Upgrading the pier at Willow Pond | Transfer from General Fund | \$125,000 |
| | 5 | Vehicle Replacement | Public Works | Replace F350 | Transfer from General Fund | \$55,000 |
| | 6 | Vehicle Replacement | Public Works | Replace 2016 F250 | Transfer from General Fund | \$55,000 |

VILLAGE FACILITIES

| Account Number | Project No. | Project Title | Dept / Division | Project Description | Fund | 2024-25 Costs |
|----------------|-------------|--------------------------------|-----------------|--------------------------------|----------------------------|---------------|
| | 7 | I55 Storm Line | Public Works | Replace damaged pipe under I55 | General Obligation Bond | \$560,000 |
| | 8 | Borse Park Improvement Project | Parks | Phase II of Borse Park Upgrade | Transfer from General Fund | \$1,740,000 |
| | 9 | Message Boards | Parks | Replacement of three bridges | Transfer from General Fund | \$1,000 |
| | 10 | Public Works Shop Upgrade | Public Works | Seal concrete shop floors | Transfer from General Fund | \$75,000 |

WATER INFRASTRUCTURE

| Account Number | Project No. | Project Title | Dept / Division | Project Description | Fund | 2024-25 Costs |
|----------------|-------------|---------------|-----------------|---------------------|------|---------------|
| | | | | | | |

2025-2026 CIP Line-Item Detail

DESIGN

| Account Number | Project No. | Project Title | Dept / Division | Project Description | Fund | 2025-26 Costs |
|----------------|-------------|---------------|-----------------|---------------------|------|---------------|
| | | | | | | |

ROAD AND SIDEWALK INFRASTRUCTURE

| Account Number | Project No. | Project Title | Dept / Division | Project Description | Fund | 2025-26 Costs |
|----------------|-------------|-----------------------------------|-----------------|--|-------------------------|---------------|
| | 1 | Willow Manor Drainage Improvement | Public Works | Drainage improvements | General Obligation Bond | \$850,000 |
| | 2 | Road Resurfacing Program | Public Works | Road resurfacing – Lane Circle, Adams Street | Motor Fuel Tax | \$400,000 |

VILLAGE EQUIPMENT

| Account Number | Project No. | Project Title | Dept / Division | Project Description | Fund | 2025-26 Costs |
|----------------|-------------|---------------|-----------------|---------------------|------|---------------|
| | | | | | | |

VILLAGE FACILITIES

| Account Number | Project No. | Project Title | Dept / Division | Project Description | Fund | 2025-26 Costs |
|----------------|-------------|--------------------------------|-----------------|---|----------------------------|---------------|
| | 3 | Borse Park Improvement Project | Parks | Phase III of the Borse Park improvement project | Transfer from General Fund | \$2,218,000 |

WATER INFRASTRUCTURE

| Account Number | Project No. | Project Title | Dept / Division | Project Description | Fund | 2025-26 Costs |
|----------------|-------------|--|-----------------|---|--------------------------|---------------|
| | 4 | Chatelain Court Loop Improvement Project | Public Works | Water infrastructure upgrade on Chatelain Court | Transfer from Water Fund | \$94,000 |

2026-2027 CIP Line-Item Detail

DESIGN

| Account Number | Project No. | Project Title | Dept / Division | Project Description | Fund | 2026-27 Costs |
|----------------|-------------|---------------|-----------------|---------------------|------|---------------|
| | | | | | | |

ROAD AND SIDEWALK INFRASTRUCTURE

| Account Number | Project No. | Project Title | Dept / Division | Project Description | Fund | 2026-27 Costs |
|----------------|-------------|-----------------------------------|-----------------|---|-------------------------|---------------|
| | 1 | Willow Manor Drainage Improvement | Public Works | Drainage improvements | General Obligation Bond | \$850,000 |
| | 2 | Road Resurfacing Program | Public Works | Road resurfacing –Adams Street, 69 th Street | Motor Fuel Tax | \$250,000 |

VILLAGE EQUIPMENT

| Account Number | Project No. | Project Title | Dept / Division | Project Description | Fund | 2026-27 Costs |
|----------------|-------------|-------------------------|-----------------|----------------------------------|--------------------------|---------------|
| | 3 | Water Meter Replacement | Public Works | Replace all water meters and MTU | Transfer from Water Fund | \$475,000 |

VILLAGE FACILITIES

| Account Number | Project No. | Project Title | Dept / Division | Project Description | Fund | 2026-27 Costs |
|----------------|-------------|---------------------------|-----------------|---------------------------------------|----------------------------|---------------|
| | 4 | Farmingdale Terrace | Parks | Upgrade park equipment | Transfer from General Fund | \$200,000 |
| | 5 | Creekside Park | Parks | Upgrade park equipment | Transfer from General Fund | \$300,000 |
| | 6 | Prairie Trail Parking Lot | Parks | Prairie Trail parking lot resurfacing | Transfer from General Fund | \$200,000 |

WATER INFRASTRUCTURE

| Account Number | Project No. | Project Title | Dept / Division | Project Description | Fund | 2026-27 Costs |
|----------------|-------------|---------------|-----------------|---------------------|------|---------------|
| | | | | | | |

2027-2028 CIP Line-Item Detail

DESIGN

| Account Number | Project No. | Project Title | Dept / Division | Project Description | Fund | 2027-28 Costs |
|----------------|-------------|---------------|-----------------|---------------------|------|---------------|
| | | | | | | |

ROAD AND SIDEWALK INFRASTRUCTURE

| Account Number | Project No. | Project Title | Dept / Division | Project Description | Fund | 2027-28 Costs |
|----------------|-------------|-----------------------------------|-----------------|---|-------------------------|---------------|
| | 1 | Willow Manor Drainage Improvement | Public Works | Drainage improvements | General Obligation Bond | \$850,000 |
| | 2 | Road Resurfacing Program | Public Works | Road resurfacing – 68 th Place and Caitlin | Motor Fuel Tax | \$250,000 |

VILLAGE EQUIPMENT

| Account Number | Project No. | Project Title | Dept / Division | Project Description | Fund | 2027-28 Costs |
|----------------|-------------|---------------------|-----------------|-------------------------|----------------------------|---------------|
| | 3 | Officer Safety | Police | VR training simulator | Transfer from General Fund | \$100,000 |
| | 4 | Vehicle Replacement | Public Works | Replace 2014 dump truck | Transfer from General Fund | \$110,000 |

VILLAGE FACILITIES

| Account Number | Project No. | Project Title | Dept / Division | Project Description | Fund | 2027-28 Costs |
|----------------|-------------|-------------------------|-----------------|------------------------------------|----------------------------|---------------|
| | 5 | Farmingdale Parking Lot | Parks | Resurfacing project | Transfer from General Fund | \$120,000 |
| | 6 | Waterford Tennis Court | Parks | Upgrade the Waterford tennis court | Transfer from General Fund | \$120,000 |
| | 7 | Waterford Playground | Parks | Upgrade Waterford playground | Transfer from General Fund | \$250,000 |

WATER INFRASTRUCTURE

| Account Number | Project No. | Project Title | Dept / Division | Project Description | Fund | 2027-28 Costs |
|----------------|-------------|--|-----------------|--|--------------------------|---------------|
| | 8 | 75 th Street Water Main Replacement | Public Works | Replace existing section of main and add new | Transfer from Water Fund | \$650,000 |
| | 9 | Water Meter Replacement | Public Works | Replace all water meters and MTU | Transfer from Water Fund | \$475,000 |

MISCELLANEOUS STATISTICS



Village of
WILLOWBROOK

VILLAGE OF WILLOWBROOK
 DEMOGRAPHIC AND ECONOMIC INFORMATION
 Last Ten Fiscal Years

| Year | Population* | Personal Income | Per Capita Personal Income | Unemployment** Rate |
|------|-------------|-----------------|----------------------------|---------------------|
| 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 |
| 2022 | 9,236 | 506,178,980 | 54,805 | 2.9 |
| 2023 | 9,236 | 506,178,980 | 54,805 | 2.9 |

*Source: U.S. Department of Commerce, Bureau of the Census (2020 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 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Public Safety | | | | | | | | | | |
| Police | | | | | | | | | | |
| Physical arrests | 141 | 151 | 211 | 211 | 168 | 217 | 242 | n/a | n/a | {81} |
| DUI arrests | n/a | n/a | 11 | 20 | 11 | 14 | 26 | 26 | 8 | 18 |
| Parking, Compromise, and Ordinance Violations | 1,044 | 1,315 | 1,118 | 1,118 | 1,282 | 2,591 | 602 | 767 | 698 | 423 |
| Traffic violations | 2,053 | 2,674 | 1,693 | 1,693 | 2,669 | 2,563 | 2,124 | 1,662 | 1,007 | 2,724 |
| Water | | | | | | | | | | |
| Average daily consumption (million gal) | 1,047 | 1,125 | 0.967 | 0.967 | 0.942 | 0.911 | 0.940 | 0.906 | 0.931 | 0.880 |
| Peak daily consumption (million gal) | 1,330 | 1,358 | 1,193 | 1,193 | 1,148 | 1,119 | 1,254 | 1,068 | 1,281 | 1,110 |

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 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | |
|----------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------|
| Goods-Producing | | | | | | | | | | | |
| Agriculture, Farm, Forestry, | | | | | | | | | | | |
| Fisheries | 322 | 316 | 384 | 448 | 419 | 621 | 599 | 315 | 605 | 342 | |
| Mining and Utilities (1) | 253 | 276 | 281 | 2,720 | 2,769 | 283 | 324 | 297 | 258 | 211 | |
| Construction | 19,459 | 23,613 | 26,508 | 25,510 | 25,124 | 29,928 | 29,665 | 27,102 | 29,878 | 27,180 | |
| Manufacturing | 53,073 | 55,224 | 55,127 | 55,017 | 55,641 | 56,862 | 57,035 | 55,940 | 54,683 | 56,338 | |
| Services (2) | | | | | | | | | | | |
| Transportation, Warehousing, | | | | | | | | | | | |
| Utilities | 35,232 | 25,652 | 27,525 | 24,230 | 24,846 | 28,601 | 29,598 | 29,818 | 29,932 | 35,217 | |
| Wholesale Trade | 49,281 | 51,530 | 52,618 | 49,888 | 50,944 | 50,207 | 50,413 | 48,604 | 46,679 | 47,952 | |
| Retail Trade | 61,834 | 59,960 | 64,203 | 60,072 | 61,065 | 60,228 | 58,574 | 57,064 | 54,566 | 53,870 | |
| Finance, Insurance, Real Estate | 40,012 | 39,882 | 40,924 | 39,934 | 40,044 | 40,633 | 39,209 | 38,404 | 37,345 | 36,726 | |
| Information, Professional, | | | | | | | | | | | |
| Technical | | | | | 67,645 | 69,575 | 69,365 | 88,641 | 86,389 | 82,742 | 84,025 |
| Administrative Support, Other | | | | | 76,859 | 77,729 | 96,271 | 77,871 | 70,968 | 72,171 | 73,579 |
| Educational Services | | | | | 16,592 | 15,106 | 13,379 | 14,258 | 14,784 | 12,200 | 13,768 |
| Healthcare & Social Assistance | | | | | 66,988 | 70,905 | 72,946 | 74,453 | 74,727 | 73,328 | 73,299 |
| Accomodations, Food, | | | | | | | | | | | |
| Entertainment | | | | | 49,936 | 51,870 | 55,241 | 55,866 | 49,670 | 48,330 | 46,761 |
| Federal, State, Local Government | | | | | 18,074 | 18,412 | 54,008 | 54,292 | 50,145 | 48,911 | 47,297 |
| Unclassified | | | | | 937 | 685 | 185 | 73 | 73 | 76 | 43 |
| Total | 259,466 | 256,453 | 267,570 | 554,850 | 565,134 | 628,758 | 630,871 | 604,300 | 591,704 | 596,608 | |

Data Source

Illinois Department of Employment Security, County Reports by Quarter, (1st 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 |
|--------------------------------------|--|------------------------|
| G4S Technology | Software and Technology Solutions | 1075 |
| Meade Electric Co., Inc. | Electric Contractors | 400 |
| Trane US, Inc. | Wholesale Commercial Heating and Air Conditioning System | 200 |
| Healthcare Information Services, LLC | Software and Technology Solutions | 100 |
| Interstate Electronics Co. | Communication Systems | 100 |
| Midtronics, Inc. | Electronic Battery Testers and Chargers | 100 |
| Willowbrook Ford Inc. | Automotive Dealership | 100 |
| Morgan/Harbour Construction, LLC | Construction | 65 |
| Club Champion, LLC | Retailer | 50 |
| Datamation Imaging Services Corp. | Software and Technology Solutions | 50 |

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 | 20 | 0.4% | 1,491 | 0.3% | 61,883 | 1.0% |
| Construction | 224 | 4.8% | 23,264 | 4.9% | 327,842 | 5.4% |
| Manufacturing | 385 | 8.2% | 57,427 | 12.1% | 725,108 | 11.9% |
| Wholesale Trade | 285 | 6.1% | 16,717 | 3.5% | 167,081 | 2.7% |
| Retail Trade | 385 | 8.2% | 49,105 | 10.3% | 626,923 | 10.3% |
| Transportation and Warehousing, and Utilities | 245 | 5.2% | 27,340 | 5.7% | 416,692 | 6.9% |
| Information | 65 | 1.4% | 10,066 | 2.1% | 101,744 | 1.7% |
| Finance, Insurance, Real Estate, and Rental and Leasing | 369 | 7.9% | 44,815 | 9.4% | 460,378 | 7.6% |
| Professional, Scientific, Management, Administrative | 695 | 14.8% | 77,640 | 16.3% | 777,295 | 12.8% |
| Educational, Health and Social Services | 1,171 | 24.9% | 101,758 | 21.4% | 1,437,997 | 23.7% |
| Entertainment and Recreational Services, Accomodation and Food Services | 460 | 9.8% | 33,536 | 7.1% | 473,320 | 7.8% |
| Unclassified | 248 | 5.3% | 20,072 | 4.2% | 261,660 | 4.3% |
| Public Administration | 144 | 3.1% | 12,389 | 2.6% | 241,269 | 4.0% |
| TOTAL | 4,696 | 100.0% | 475,620 | 100.0% | 6,079,192 | 100.0% |

Source: U.S. Bureau of the Census, American Community Survey 2020 estimates

<https://data.census.gov/cedsci/>

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 | 492 | N/A | 314,964 |
| 2022 | 505 | N/A | 382,328 |

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 County | | The State | |
|------------------------|-------------|---------|------------|---------|-----------|---------|
| | Number | Percent | Number | Percent | Number | Percent |
| Less than \$50,000 | 49 | 2.9% | 1,924 | 1.2% | 73,574 | 3.6% |
| \$50,000 to \$99,999 | 23 | 1.4% | 1,565 | 0.9% | 185,927 | 9.0% |
| \$200,000 to \$299,999 | 797 | 48.0% | 56,955 | 34.1% | 1,026,912 | 49.7% |
| \$400,000 to \$499,999 | 302 | 18.2% | 69,740 | 41.7% | 522,616 | 25.3% |
| \$500,000 to \$749,999 | 353 | 21.2% | 24,688 | 14.8% | 159,177 | 7.7% |
| \$750,000 to \$999,999 | 114 | 6.9% | 7,433 | 4.4% | 54,931 | 2.7% |
| \$1,000,000 or more | 24 | 1.4% | 4,861 | 2.9% | 42,053 | 2.0% |
| | 1,662 | 100.0% | 167,166 | 100.0% | 2,065,190 | 100.0% |

Source: U.S. Bureau of the Census, American Community Survey 2020 estimates

<https://data.census.gov/cedsci/>

VILLAGE OF WILLOWBROOK

HOUSEHOLD INCOME

| Income | The Village | | The County | | The State | |
|------------------------|-------------|---------|------------|---------|------------|---------|
| | Number | Percent | Number | Percent | Number | Percent |
| Under \$10,000 | 62 | 3.7% | 3,142 | 1.9% | 49,276 | 2.4% |
| \$15,000 to \$24,999 | 28 | 1.7% | 4,747 | 2.8% | 84,501 | 4.1% |
| \$25,000 to \$34,999 | 28 | 1.7% | 4,368 | 2.6% | 85,460 | 4.1% |
| \$35,000 to \$49,999 | 244 | 14.7% | 7,634 | 4.6% | 160,380 | 7.8% |
| \$50,000 to \$74,999 | 164 | 9.9% | 18,311 | 11.0% | 310,129 | 15.0% |
| \$75,000 to \$99,999 | 239 | 14.4% | 17,962 | 10.7% | 294,554 | 14.3% |
| \$100,000 to \$149,999 | 443 | 26.7% | 41,586 | 24.9% | 481,470 | 23.3% |
| \$200,000 or more | 454 | 27.3% | 69,416 | 41.5% | 599,420 | 29.0% |
| TOTAL | 1,662 | 100.0% | 167,166 | 100.0% | 2,065,190 | 100.0% |
| Median: | \$ 115,023 | | \$ 131,443 | | \$ 103,775 | |

Source: U.S. Bureau of the Census, American Community Survey 2020 estimates

<https://data.census.gov/cedsci/>

VILLAGE OF WILLOWBROOK

RETAILERS' OCCUPATION, SERVICE OCCUPATION AND USE TAX

| Fiscal Year Ending | State Sales Tax Distributions (1) | Annual Percent Change +/(-) |
|-----------------------|--------------------------------------|--------------------------------|
| 2013 | \$ 3,677,745 | |
| 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% |
| 2022 | 5,119,363 | 10.19% |
| <hr/> | | |
| 10 Year Growth | | 39.20% |

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

Glossary

ACCURAL 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.

Glossary

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.

Glossary

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.

Glossary

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.

Glossary

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: Sheriff’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

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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.