

Fiscal Year 2021 Adopted Budget

Village of Woodridge, Illinois



Future Police and Public Works Facilities

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

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INTRODUCTION

- List of Principal Officers
- Organization Chart
- Executive Summary
- Award for Distinguished Budget Presentation
- Community Profile



VILLAGE OF WOODRIDGE, ILLINOIS
ANNUAL OPERATING BUDGET
FOR THE YEAR ENDING DECEMBER 31, 2021

PRINCIPAL OFFICIALS

Mayor
Gina Cunningham

Village Clerk
Joseph Kagann

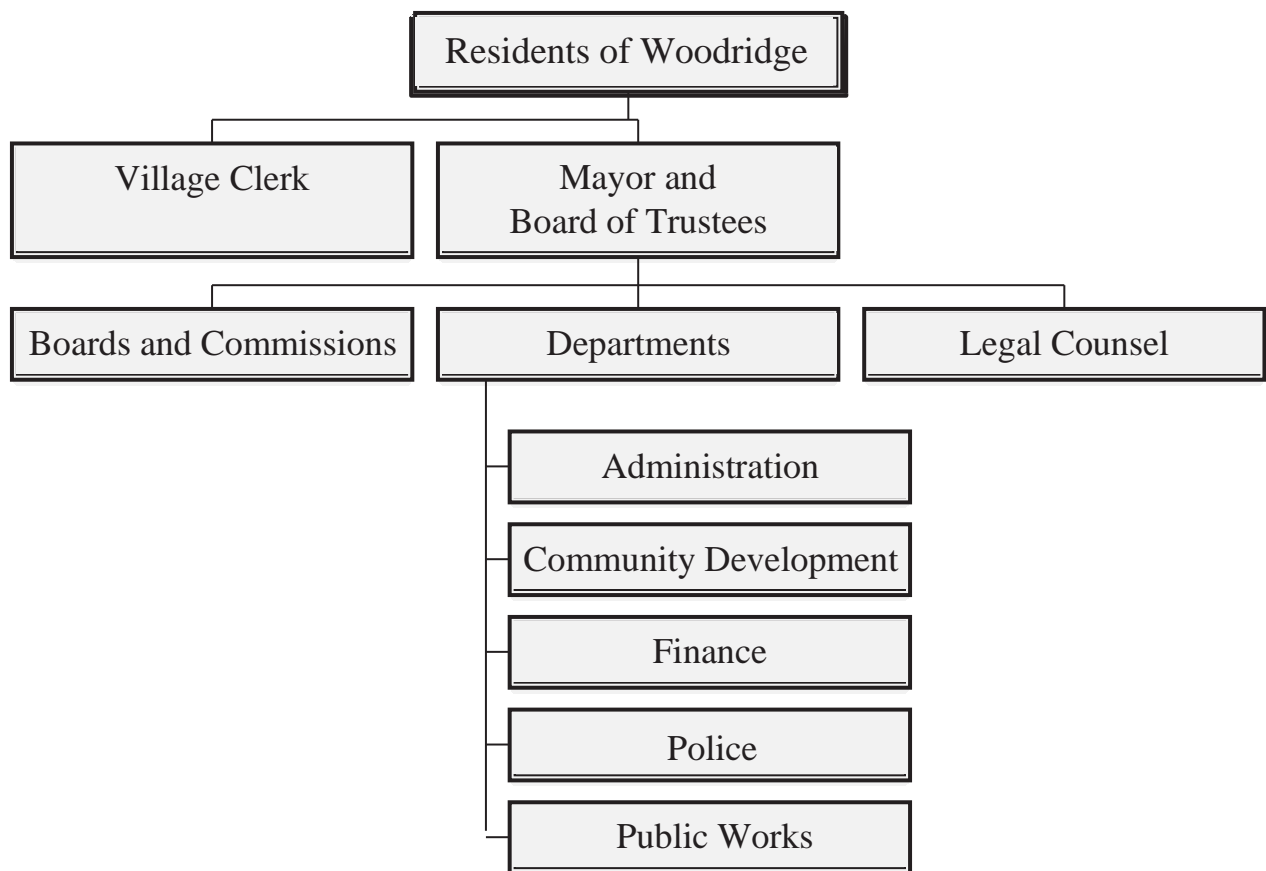
Village Board

Greg Abbott	Mike Krucek
Mary Ann Blair	Kaleshia (Kay) Page
Cameron Hendricks	Magin (Mike) Martinez

Administration

Al Stonitsch	Village Administrator
Peggy Halik	Assistant Village Administrator
Nadine Alletto	Director of Finance
Christopher Bethel	Director of Public Works
Brian Cunningham	Chief of Police
Kimberly Porter	Director of Community Development

Village of Woodridge Organization Chart



Incorporated August 24, 1959 – Strong Mayor Form of Government

FISCAL YEAR 2021

EXECUTIVE SUMMARY

To The Mayor and Trustees:

It is our pleasure to submit the Fiscal Year 2021 Operating and Capital Budget for the Village of Woodridge. This budget represents the Village's financial plan for FY2021 that supports the vision of the Village Board, and our mission statement, *"to achieve a high quality of life by providing superior services in a fiscally responsible manner"*.

Being in the midst of a pandemic, coupled with the impacts of staffing reductions due to retirements from the Voluntary Separation Program (VSP), and a hiring freeze, this year has created a very unique and challenging environment to prepare a budget in. Despite this, staff has risen to the challenge and is pleased to present to you a budget reflective of the current uncertain economic environment, while still maintaining core services to our residents and businesses.

This budget format is consistent with Generally Accepted Accounting Principles (GAAP), and in accordance with all applicable federal, state and local laws. Since 2019, the Village has also prepared a Budget-in-Brief document that is an easy to ready, summarized format for the non-financial reader. The Budget-in-Brief is available on the Village's website, under the Financial Reports on the Finance Department page.

Highlights of the Budget Plan:

- The Final Budget for FY2021 is \$61.4M against revenues of \$46.5M, for a planned spend down of reserves of \$14.9M. This is an \$8.8M increase compared to the FY2021 Proposed Budget that was presented and discussed at Budget Workshops I and II, which took place on September 22 and 29. The variance between the Proposed and Final Budget is primarily due to the addition of Phase I of the Police and Public Works Facilities Project, which was approved at Budget Workshop II.
- For the first time in recent years, capital projects are the largest expenditure in FY2021 at \$19.9M, which is 33% of the budget. This is followed by personnel at \$14.8M, equaling 24% of the budget (excludes contribution to police pensions).
- The General Fund Budget totals \$23.6M with revenues of \$19.8M. This results in a deficit of \$3.9M. Absent new revenue sources or significant reductions in operational expenses that will negatively impact service levels, the budget will be balanced through the use of unassigned General Fund reserves, which remain strong at 54% of next year's operating budget.
- The Operating Budget includes an increase in the property tax levy to account for growth from new construction that occurred in the Village. By doing so, this allows the Village to capture this growth when it first comes on the tax rolls; which reduces the tax burden on the

resident. New growth for 2019 totals \$12.6M, which equals an increase in revenues of \$51,350. When applied to the estimated full growth¹ of the Village's Equalized Assessed Valuation (EAV) of 3.0%, this will reduce our property tax rate to .2450 per \$100 of EAV this year. Based on this tax rate, for every \$100,000 in market value, a taxpayer will pay the Village \$81.66 in property taxes, a savings of \$2.36 per \$100,000 they paid to the Village this year.

- The Capital Budget for FY2021 is \$19.9 million. This includes \$6.6M for Phase 1 of the Police and Public Works Facilities Project and improvements to 1 Plaza including a roof, generator, and new HVAC. Capital projects are discussed in more depth in the Capital Budget and Plan section of the Executive Summary.
- The Water/Sewer Fund Budget is \$13.3M against expected revenues of \$10.2M. The Budget includes a \$.30 increase in the Capital Improvement Fee that was created last year to begin funding for future infrastructure improvements. The Village Board has also approved a one-time automatic pass-through increase to the Village's water rate if the DuPage Water Commission increases the cost to purchase water.

CONSOLIDATED BUDGET

The Village has fifteen funds with a total proposed budget of \$61.4M. Total budget by fund and summary information on revenues and expenditures village-wide can be found in the General Information Tab in the budget book.

REVENUE

- Revenues across all funds total \$46.5M. This is 0.1%, or \$55,000, lower than the FY2020 budget primarily due to the continuing impacts from COVID and the uncertain economic environment that is impacting our tax base, especially sales and income taxes. Several funds have had notable increases compared to last year's revenues.
 - The Motor Fuel Tax Fund is receiving a modest revenue boost from the new Transportation Renewal Fund (TRF) which was enacted in July 2019. In 2021, this revenue source is expected to grow by 9%. Revenues are budgeted \$343,000 above FY2020.
 - The Capital Projects Fund will receive a transfer of \$600,000 from the Federal Drug Enforcement Fund to pay for eligible expenses related to the Police Facilities project. Revenues also include a project contribution for the Hillcrest and Woodward Traffic Signal project, and grant funds for the 75th/Frontage Road resurfacing project. These

¹ Full growth is growth from new construction and growth in property values

are offsetting the decrease in sales and income taxes expected to continue into the new year. Overall budgeted revenues increased 3% or \$124,000.

- The TIF Fund was closed in FY2020 and excess funds have been sent to the County for distribution to the taxing districts. The Village's share was approximately \$325,000 which has been deposited into the Capital Projects Fund to be used to fund the Police facilities project.
- The Police Pension Fund has an increase in revenues of \$551,000. This reflects the increased pension funding requirement of the Village. This is the last of the three year step down of actuarial assumptions the Board put forth in a revised funding policy in 2018. Future increases or decreases will be the result of market fluctuations, and how closely the fund meets the stated assumptions used in the annual funding determination (actuarial report).
- **Charges for Service-** At \$10.3M, these services equal 22% of total revenues for the Village, with the majority being user fees in the Water/Sewer Fund. These are expected to remain flat in FY2021.
- **Intergovernmental Revenues-** These revenues include state-shared revenues such as income tax and use tax, as well as reimbursements from other governments. At \$7.9M, this is our second largest revenue source representing 17% of total revenues for the Village.
- **Sales Taxes-** At \$7.2M, sales taxes is our third largest revenue source equaling 16% of total revenues. This reflects a 12% decrease from FY2020, anticipating there to be lasting economic impacts from the recession COVID has pushed us into.

EXPENSE

- Expenditures across all funds total \$61.4M. Of that amount \$14.8M, or 24% is personnel related. The cost to fund police pensions represents 6% of the total budget at over \$3.6M. In comparison, the cost to fund non-sworn employee's pension through Illinois Municipal Retirement Fund (IMRF) is \$729,848 or 1.2% of the total budget.
- **Personnel-** For non-union employees, the Village is in the third year of a merit-based compensation system. Wages are budgeted at 102.50% of FY2020 year ending salaries. This mirrors the salary compensation for sworn union personnel. For non-union employees, salary increases will be based on performance and may range from 0-5%. For sworn union personnel, a 2.25% COLA will be given on January 1 along with a step adjustment for those not at the top of the scale on their anniversary. Personnel costs are 4.8% higher than year-end estimates, mostly due to salary increases in the Police Department. The FY2021 budget includes salaries to replace some positions vacated by the VSP program.
- **Services-** Services are budgeted at \$6.3M, which is just slightly higher than FY2020.

- **Commodities-** Makeup \$5.6M, or 9% of the FY2021 budget, which is \$174,000 less than FY2020. At \$4.5M, the cost to purchase water makes up 80% of this cost, which is consistent with previous years.

GENERAL FUND BUDGET

The General Fund Budget is \$23.6M against expected revenues of \$19.8M, resulting in a deficit of \$3.9M. Absent new revenue sources or significant reductions in expenses that will impact service levels, the Village will need to use reserves to balance the budget.

If reserves are used, the unassigned fund balance at the end of FY2021 is projected to be \$12.8M, which equals 54% of the following year's total expenses. This reflects the use of the \$1.8M that had been set aside from the IPBC funds. This remains well above the required 25% balance. Although, continued use of reserves to cover operations will erode this balance at an unsustainable rate.

The unassigned fund balance is not to be confused with the total fund balance in the General Fund. That is expected to be \$16.9M at the end of FY2021. The difference between the total fund balance and unassigned balance is the deficit expected in FY2022 because those dollars will be needed to cover the deficit, they cannot be used for other purposes and are "set aside" or assigned for that purpose.

YEAR-END PROJECTIONS

- At \$260,000, the projected deficit at FY2020 year-end is significantly less than the original budgeted deficit of \$1.78M, despite the devastating impacts from COVID. In March, we were expecting a 30% decline in revenues stemming from significant impacts to our sales and income taxes, two of our major revenue sources. Thankfully, while we did see a decline of \$1.1M in revenues, it was not to the extent originally thought despite a 2.5 month shutdown of the state. The immediate freeze of all discretionary spending, coupled with a hiring freeze that left numerous positions unfilled, saved \$1.6M this year. In addition, the Village received \$1.8M in CARES Act Funding from DuPage and Will Counties, which funded several CARES Act capital projects and offset the loss in revenues.

REVENUE

- Revenues at \$19.8M are \$1.4M less than year-end projections due to the CARES Act funding received in 2020. Excluding this, revenues are \$540,000 higher than year-end estimates, but remain nearly \$300,000 less than FY 2019. The Village Board was prepared to vote on a new revenue source in March, but then the pandemic hit and this was no longer a consideration given the turbulent economic environment.

EXPENSE

- Expenditures are budgeted at \$23.6M, and are \$2.2M higher than FY2020 year-end estimates. However, this is skewed due to the freeze on expenses that took place this year. A better comparison would be to the original budget for this year. The budget for FY2020 was \$22.7M, reflecting a \$929,500 increase to expenses in the General Fund for FY2021. This includes an \$800,000 increase to fund police pensions.
- Non-personnel related expenditures are \$480,000 higher than FY2020 than year-end estimates due to the COVID-19 budget cuts. Comparing to the FY2020 Budget, non-personnel related expenditures are \$68,000 less than the FY2020 Budget.
- Capital requests in the General Fund are for projects under \$20,000. Total requests for FY2021 are just over \$350,000, which include several rolled-over CARES Act projects, including UV disinfection system, virtual meeting capabilities in meeting rooms, and an additional employee exit at 1 Plaza Dr. to allow for better social distancing.

CAPITAL BUDGET AND PLAN

The Five-Year Capital Improvement Program provides a framework through planning and prioritizing, to identify funding needs for current and future projects. Projects \$20,000 and over are included in the plan. Projects budgeted in FY2021 are formally presented to the Board for approval as part of the Operating Budget.

- The Five-Year Capital Plan totals \$38M across all funds, with \$17M budgeted in FY2021. The Village uses a ‘pay-as-you-go’ approach to limit our long-term borrowing to finance only long-lived assets of considerable expense. The Village also actively pursues grant funding.
- **Water and Sewer Projects-** \$3.9M is budgeted for various water/sewer system improvements including \$1.3M for water tower painting and \$1.5M for watermain replacement. Sanitary sewer improvements and rehab of our emergency well are other projects budgeted for FY2021.
- **Roadway Improvements-** Road resurfacing and restoration projects total \$10.6M for five years, with an average of \$2.2M spent annually. This has increased about \$400,000 annually due to revenues we are now receiving from the Transportation Renewal Fund. In addition to that, the Village uses state shared Motor Fuel Tax dollars and revenues from a local gas tax to pay for this program while aggressively pursuing grant funding to help offset the costs.
- **Facility Needs-** The Village purchased land to build a new Police Building and Phase 1 of the Public Works project in December of 2019. Phase 1 of the project is budgeted at \$5.5M in 2021. In addition, \$1.1M in improvements to 1 Plaza Dr. and 5 Plaza Dr. are reflected in the Plan. Projects include roofs, floors, and HVAC replacement at 1 Plaza Dr.
- **Vehicles and Equipment-** The Village maintains two Vehicle and Equipment Replacement (VERP) Funds. Money is transferred annually to these funds based on a depreciation

schedule so dollars are available to purchase the equipment when it reaches the end of its useful life. A schedule is used to provide a general timeline for replacement. The actual condition and maintenance costs of the vehicle/equipment are factors used in determining replacement needs. \$6.8M in purchases are planned over the next five years, with \$1.3M planned for FY2021. Purchases include police vehicles, chipper truck, computer purchases, a Vactor truck, and Year 1 of the Water Meter Replacement program.

FISCAL YEAR 2020 ACCOMPLISHMENTS

The Village accomplished many goals as defined in the FY2020 Budget despite the unexpected challenges that COVID presented this year. In fact, this provided an opportunity for the Village to find creative ways to stay connected with our residents. A complete list of accomplishments can be found within the individual department's cost centers.

Highlights:

- Ratified Emergency Actions to provide financial relief to residents and businesses impacted by the pandemic including waiving of late fees, suspending water shut-offs and extending deadlines for licenses, allowing outdoor dining, and easing restriction on businesses to allow sale of liquor with curbside pickup.
- Held several mobile food pantry drives to help families impacted by COVID.
- Conducted virtual community outreach events including a marquee contest, graduation banner/selfie contest, and a GRIT virtual scavenger hunt to maintain a connection between residents and officials during the pandemic.
- Successfully launched a new website and domain to improve information dissemination and transparency.
- Upgraded our Board Room including better video screens and sound system to support the ability to have remote meetings.
- Completed the Janes Avenue TIF district Streetscape project that included design and construction of the streetscape improvements along Janes Avenue and 83rd Street.
- Increased department-wide transparency by implementing Virtual Lunches with the Chiefs series. Topics included Use of Force, De-escalation techniques, Mental Health Awareness, and Social Justice.
- Implemented an online portal system for vacation watch and overnight street parking requests. During the year there were over 6,000 overnight parking requests, 1,500 vacation watches, and 48 lost/found animals

- Completed various storm water improvement projects including Woodview.
- Enhanced the Village's business continuity and data recovery capabilities through continued migration to cloud-based data backup services (e.g. Unitrends).

CHALLENGES AND UNCERTAINTIES

The Village has been challenged with maintaining service levels with little revenue growth, increasing infrastructure needs, significant pension funding requirements, the State of Illinois' continued fiscal issues, the Great Recession of 2009, and now the COVID pandemic of 2020.

- **COVID-19 Pandemic-** This pandemic took hold in the United States at the beginning of 2020. By mid-March, the State of Illinois was under a stay-at-home order that lasted until June. Unemployment went from a historical low to a historical high of almost 20% virtually overnight. For the Village it meant a significant loss in revenues, and the need to quickly move an onsite, service based business to a fully remote environment. This pushed the country into a recession that it had carefully tried to navigate around. Although the State has opened back up, a multitude of restrictions remain in place, and life is far from normal. Many businesses have closed, further impacting an already precarious retail environment. This has put us in an unprecedented economic uncertainty that is expected to continue into FY2021 and perhaps even beyond.
- **Revenues-** The Village has a diversified revenue base that provides financial flexibility, which has allowed the Village to manage economic downturns; however, revenue growth over the last decade has been minimal, at about 1% annually in the General Fund. At this rate, they have not kept pace with expenditures, despite efforts to hold the line on expenses wherever possible, without cutting services. Added pressure from significant increases in pension funding costs has created a structural deficit in the General Fund. This has been compounded by the current economic environment.
- **Infrastructure Needs-** Now that the Village is over sixty years old, the need for infrastructure maintenance and replacement is increasing in order to adequately maintain our systems. As a result, dollars once available for other initiatives are now allocated for capital.
- **Pension Funding-** The Village Board revised their Pension Funding Policy to change assumptions used to determine the annual required funding specifically to police pensions. These changes better reflect market expectations to ensure that sufficient funding is there to support current and future pension requirements. As a result, the annual amount to fund pensions has increased over \$2.4M in just two years. The amount required for FY2021 is just under \$4.8M, and now exceeds the total amount levied in Village property taxes. Additional revenues once used for other purposes are now must be used here.

ACKNOWLEDGEMENTS

This Budget Plan is the product of countless hours of staff time over the course of several months. It requires cooperation of all departments working collectively to put together a spending plan that supports the goals of the Village Board. Countless hours are required to prepare the budget presented here.

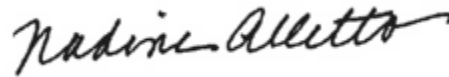
We would like to give our sincere appreciation to Finance Analyst Traci Marrocco. She lives and breathes the budget from March through November and is the very reason we are able to provide a comprehensive budget document that exceeds national standards and has repeatedly won awards from the Government Finance Officers Association. Her leadership, knowledge, and professionalism is evident throughout the entire budget process.

Also, we thank the Mayor and Village Board, who through their leadership provide the vision and the goals from which this budget is made.

Respectfully Submitted,



Al Stonitsch
Village Administrator



Nadine Alletto
Director of Finance

VILLAGE OF WOODRIDGE

Ordinance Adopting an Annual Budget for the Village of Woodridge for All Corporate Purposes, in Lieu of an Annual Appropriation Ordinance, for the Fiscal Year Beginning January 1, 2021 and Ending December 31, 2021

WHEREAS, the Village of Woodridge (the "Village") is a home rule municipality in accordance with the Constitution of the State of Illinois of 1970;

WHEREAS, the Village has the authority to adopt ordinances and to promulgate rules and regulations that pertain to its government and affairs that protect the public health, safety and welfare of its citizens;

WHEREAS, the Village Board approved Ordinance No. 2011-06 on March 24, 2011, adopting the budget procedure for the Village in lieu of the appropriation system in accordance with the provisions of Sections 8-2-9.1 through 8-2-9.10 of the Illinois Municipal Code (the "Code"), as amended (65 ILCS 5/8-2-9.1 through 5/8-2-9.10

WHEREAS, the corporate authorities of the Village have placed on file the proposed Tentative Annual Budget on September 11, 2020, and have made said Tentative Annual Budget available to public inspection since said date;

WHEREAS, the Woodridge Public Library has placed on file the proposed Tentative Annual Budget on September 16, 2020, and has made said Tentative Annual Budget available to public inspection since said date;

WHEREAS, said Village has caused the publication of notice of public hearing on the Tentative Annual Budget on November 11, 2020, in the Daily Herald, a newspaper of general circulation in the municipality;

WHEREAS, said Village has held a public hearing pursuant to said notice on November 19, 2020, as required by law; and

WHEREAS, the corporate authorities of the Village deem the passage of this Ordinance to be in the best interest and in furtherance of the general welfare of the Village and its residents.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF WOODRIDGE, DU PAGE, WILL AND COOK COUNTIES, ILLINOIS, a home rule municipality in the exercise of its home rule powers, as follows:

SECTION ONE: That the recitals set forth hereinabove are incorporated herein by reference as substantive provisions of this Ordinance.

SECTION TWO: That the Budget attached hereto and made a part hereof as Exhibit A be and the same is hereby adopted pursuant to Section 8-2-9.4 of the Code as the Annual Budget for the Village of Woodridge for the fiscal year commencing January 1, 2021 and ending December 31, 2021.

SECTION THREE: The corporate authorities hereby delegate authority to heads of village departments, commissions, or boards to delete, add to, change or create sub-classes within object classes budgeted previously to the department, commission, or board, subject to the prior approval of the budget officer; provided, however, that no revision of the budget shall be made which increases the overall budget for any fund without approval by a vote of two-thirds (2/3) of the members of the corporate authorities then holding office. No revision of the budget shall be made increasing the budget in the event funds are not available to effectuate the purpose of the revision.

SECTION FOUR: If any section, paragraph, clause, sentence or provision of this Ordinance shall be found and determined to be invalid by a court of competent jurisdiction, all valid parts that are severable from the invalid parts shall remain in full force and effect.

SECTION FIVE: That all ordinances and resolutions, or parts thereof, in conflict with the provision of this Ordinance are, to the extent of such conflict expressly repealed.

SECTION SIX: The Village Clerk is hereby ordered and directed to cause a certified copy of this Ordinance to be filed with the County Clerks of DuPage, Will, and Cook Counties.

SECTION SEVEN: That this Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form as provided by law.

PASSED this 19th day of November, 2020.

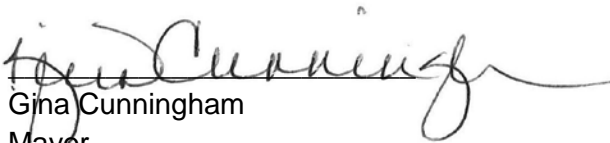
RESULT: ADOPTED [UNANIMOUS]

MOVER: Mike Martinez, Trustee

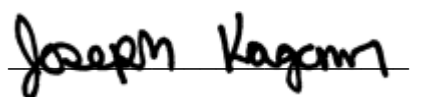
SECONDER: Mary Anne Blair, Trustee

AYES: Abbott, Blair, Martinez, Krucek, Page, Hendricks

APPROVED this 19th day of November, 2020.

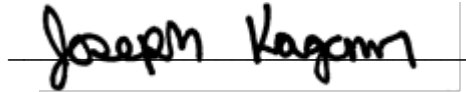

Gina Cunningham
Mayor

ATTEST:



Village Clerk

Filed in the Office of the Village Clerk and published in pamphlet form by authority of the Mayor and Board of Trustees of the Village of Woodridge, DuPage, Will, and Cook Counties, Illinois, this 19th day of November, 2020.

A handwritten signature in black ink, reading "Joseph Kagann", is written over a horizontal line. The signature is cursive and stylized.

Joseph Kagann
Village Clerk



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Woodridge
Illinois**

For the Fiscal Year Beginning

January 1, 2020

Christopher P. Morill

Executive Director

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Community Profile



The Village of Woodridge is located in the south central part of DuPage County and the north central part of Will County, approximately 26 miles southwest of downtown Chicago. Rich in natural beauty, Woodridge is situated on the high ground overlooking the DuPage River and populated by heavy stands of oaks and maples. The first residents of this area were the Potawatomi Indians; however, by the early 1800s, the Indians left the area with the large influx of settlers. These first settlers were farmers named Goodrich, Greene, Kohley, and Nadelhoffer, who purchased land at \$1.25 an acre. The village derives its name from the heavy stand of timber, which overlooks the East Branch of the DuPage River.

Woodridge was incorporated as a Village on August 24, 1959, with a population of about 459 residents. Leon Werch, the first Mayor, lived to see his dreams for this village come true. Mr. Al Kaufman developed the first homes south of 75th Street and the village grew as annexations in both 1963 and 1970 drew the Winston Muss Corporation to develop four Winston Hills Units. The first elementary school still exists as the core of the Goodrich School. A dirt road connected Winston Hills to 75th Street until a major expansion occurred in 1972 when numerous farms along 71st Street were annexed and developed as Woodridge Center.

Since incorporation, the Village has experienced significant growth. The current population as reported by the 2019 Census population estimates is 33,432, an increase of 1.4% since the 2010 Census of 32,971. Woodridge currently has 13,189 households. Land annexations have increased the area of the Village to its present 10 square miles. The demographic makeup of Woodridge has remained unchanged between 2010 and 2019 population estimates. The portion of the population that is either Hispanic or non-white remains 37% of the total population.

Woodridge is coming off of several years of strong single family home building. We continued to see a strong single family home development considering the lack of available land for development. In 2020 we issued 23 permits for single family detached home within the Village. Single Family Home sale prices stayed strong and saw a 10% increase over the last year. These strong housing market indicators are a result of new and diverse housing products available on the market in Woodridge, including the Pulte Homes' Uptown at Seven Bridges and Hobson Hill Subdivision, M-I Homes' Woodview Townhomes development, and Gallagher & Henry's Farmingdale Village Unit 26 Subdivision.



VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Community Profile



The community's strategic location at the crossroads of Interstates 355 and 55 means Woodridge is easily accessible. Location combined with a highly skilled and educated population help to attract new businesses. More than 75 percent of working-age residents enjoy white-collar positions and more than half of the population holds a college degree.

The median household income is more than \$86,000. The Village of Woodridge's economy is characterized by its variety of industries. This variety lends to the community's economic strength, since it does not depend on any one business or industry for employment. Professional, scientific, management, administrative, educational, health and social services, manufacturing, retail, finance, insurance, real estate and rental and leasing businesses all thrive here.

Woodridge's economy continues to grow and diversify. Over the past decade, Woodridge's office, research, light industrial and warehouse distribution sector has grown dramatically. Twelve business parks — including the 920-acre Internationale Centre — offer 13 million square feet of business space for new and existing industry. In 2020, there was a total of 12,991,508 square feet of office warehouse in the community, with over 8,000 employees and almost 98% occupancy. As a result of the Village's economic development efforts and strategic location, the Village's assessed value has tripled over the last two decades to over \$1 billion.

The Village is home to several major employers with offices in Woodridge including Orbus Exhibit & Display Group, Edward Don & Company, The Morey Corporation, Comcast, Allstate Insurance, Senior Midwest Direct, Follett Educational Services, Multi Packaging Solutions, Parker Hannifin Corporation, V3 Companies LTD., Hendrickson International, Inventus Power, Wesco International, Home Run Inn Pizza, and AMS Mechanical.



The Village also continues to have a vibrant mix of commerce, encompassing everything from retail to a great variety of restaurants, and public amenities. Woodridge is home to Seven Bridges, an important mixed-used development, which encompasses over 400 acres at the intersection of Route 53 and Hobson Road. Seven Bridges integrates a variety of commercial, residential and recreational uses.

In addition to Seven Bridges, several shopping corridors are located in Woodridge including 75th Street, 63rd Street, and at the Boughton and Woodward intersection that have local and nationally recognized tenants that were responsible for bringing in nearly \$7.6 million in sales tax revenues in 2019.



The Village welcomed twenty new businesses – both large and small - in 2020. First Leading Cargo, a transportation facility, occupied an 114,000 square foot space on Davey

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Community Profile

Road and smaller businesses such as Doughnut Co. and Love Nails occupied vacant storefronts along commercial corridors here in the Village.



The Woodridge community has over 650 acres of parkland and open space with amenities including community parks, 8 forest preserves, 2 Village-owned golf courses and over 21 miles of bikeways. The Woodridge Park District maintains over 60 parks and offers 1,500 recreation programs each year, providing recreational options for persons of all ages and abilities.

The Village is also home to the Woodridge Public Library, named one of the 10 Best U.S. Libraries in the 25,000 to 50,000--population range. The Library continues to add new services and formats. Electronic databases available 24/7, blue rays, DVDs, wireless Internet access for computer users, audiobooks on CD, downloadable audiobooks and e-book formats, and electronic game tournaments for young adults are just some of the newer services. A Spanish language collection serves the village's largest growing population group (based on the 2000 and 2010 Censuses.) A number of exceptional, award winning public school districts, and a number of private schools serve Woodridge

residents and parochial school options are available in and around Woodridge.

Woodridge's citizens will always continue to be a vital part of the community's success. Civic-minded individuals band together, working to shape a better life for all residents. Several social organizations and community-based clubs create and support local educational, business and community opportunities. Individuals at all life stages benefit from Woodridge's high standard of living, low crime rate, responsive emergency services, progressive community programs, abundant recreation options and excellent schools. Every day, more and more people discover the joys of living, working, playing and retiring in the Village.



GENERAL INFORMATION / SUMMARIES

- Purpose of the Budget
- Budget Process
- Budget Calendar
- Financial & Investment Policies
- Strategic Management & Goal Setting
- Accomplishments/Performance Measures
- Personnel Summary
- Statistical information
- Fund Structure
- Fund Summary & Changes in Fund Balance
- Revenue Graph & Summaries
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VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Purpose of Budget

The following information is provided to assist the reader in understanding the purpose of this budget document in addition to aiding in locating information. The budget presents financial, organizational, procedural, and historical information in a format designed to be easily read and understood by all readers. This budget strives to meet the following objectives:

The Budget as a Policy Document

- ✓ The budget is a means of establishing policy, and is the financial method by which policy decisions are implemented.
- ✓ The Village's budget process is the instrument for translating community goals into programs and services and is the means by which financial resources are allocated.
- ✓ The Budget Executive Summary discusses the Village's long and short-term goals, issues facing the Village and how these will be addressed, as well as summary financial information.
- ✓ In the financial summary section, both financial and non-financial policies are included to provide guidance and establish internal control for the various functions of the Village.
- ✓ Within each department section, information on the goals and objectives for each cost center can be found. These goals reflect the overall goals of the Village.

The Budget as an Operations Guide

- ✓ As an operations guide, the Budget identifies the organizational structure of the Village and how the various funds and the departments within those funds are established to provide services to residents, businesses, and visitors alike.
- ✓ The Executive Summary provides summary information on any changes in services for the upcoming fiscal year. Additionally, each department section contains a department description, objectives, accomplishments, performance measures, any budgetary changes, as well as a detailed budget for 2019.

The Budget as a Financial Plan

- ✓ As a financial plan, the Budget provides both summary and detailed information on the how services will be funded and the cost to the taxpayers.
- ✓ The Executive Summary provides summary financial information on all of the funds of the Village.
- ✓ In the Summary Section, an overview of revenues and expenditures are provided, including explanations as to the assumptions used in developing the budget, expected changes to fund balance, and other trend information. Detailed financial information for the budget can be found within each fund and departmental summary section.
- ✓ Also included within each fund and department section is financial information in summary for the previous two fiscal years actual data, the current fiscal year end estimate, and the new budget.
- ✓ The Five Year Capital Improvement Program provides information on proposed capital expenditures and funding sources.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Purpose of Budget

The Budget as a Communications Device

- ✓ As a communications device, the Budget is designed to be user-friendly, and includes the use of charts, tables, and graphs to present information in an easy to read format.
- ✓ A Table of Contents provides a listing of each section of the budget document, and a glossary, including definitions of acronyms, is included for the reader's reference.
- ✓ Additionally, this budget is posted electronically on the Village's website, and paper copies are available at both the Woodridge Public Library and the Village for those without Internet access.
- ✓ Should the reader have any questions about the Village of Woodridge's Budget, he/she can contact the Finance Department at (630) 719-4713.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Budget Process

BASIS OF BUDGETING

This budget is prepared on a basis consistent with Generally Accepted Accounting Principles (GAAP). During the year, the Village's accounting system is maintained on the same basis as the budget. This enables departmental budgets to be easily monitored on a monthly basis. The Village operates on a cash basis throughout the year.

ANNUAL FINANCIAL REPORTING

The modified accrual basis of accounting is used by all governmental and agency fund types. Under the modified accrual basis of accounting, revenue is recognized when it becomes both measurable and available. "Measurable" means the amount can be determined and "available" means collectible within the current period or soon enough thereafter to pay current liabilities. Expenditures are recognized when the related fund liability is incurred, except for principal and interest on general long term debt, which is recognized when due. This is the same basis of accounting used in the Village's audited financial statements.

BUDGETARY CONTROLS

The Village's budgetary operations are governed by the Budget Officer Law as provided in the Illinois Compiled Statutes and administered by the Village Manager. Under the law no appropriation is required to be passed, however, an annual budget must be adopted prior to the start of the fiscal year.

BUDGET PROCESS

1) Village Board and Management Staff Develop Strategic Plan

The Annual Goal Setting by the Village Board determines key goals for the budget based on community feedback with Staff setting objectives to meet those goals.

2) Departments Submit Budget Requests

Departments are required to submit budget proposals, which are reviewed by the Finance Director for completeness. The submittals also include current year-end estimates and five year capital project projections.

3) Revenue Budgets are Created

Finance staff, using revenue assumptions and historical trend analysis, prepares the revenue budget for the coming year.

4) Five Year Projections for Major Funds

Finance staff using submitted expenditures and five year capital requests, with projected revenues, creates Five Year Projections for four major funds.

5) Budget Requests are Reviewed

The Village Administrator and Finance Director review each department's budget individually, with department heads and any necessary staff, who provide support for their requests and answer questions. When necessary, appropriate cuts or additions are made.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Budget Process

6) *Capital Improvements Program (CIP) Workshop is Held*

A CIP workshop is held with the Village Board to review capital requests, typically during the annual Budget Workshop.

7) *Prepare Proposed Budget*

Finance staff compiles all budget materials into workshop books for the Village Board and prepares the presentation for the Budget Workshop.

8) *Budget Workshop I*

A Budget Workshop is held for the Village Board with each department presenting their budget requests. This is where feedback and direction from the Village Board occurs. These meetings are open to the public.

9) *Budget Workshop II*

A second workshop is held if there are any questions, changes or other items that require follow-up for the Village Board and may result in additional feedback and direction from the Village Board.

10) *Public Hearing is Held*

The budget is available for inspection by the public prior to the Public Hearing. The Public Hearing is held to allow for public input on the proposed budget. Notice of the hearing is published in a newspaper of general circulation.

11) *Village Adopts Budget*

Following the Public Hearing, the Village Board adopts the budget ordinance and budget document. The budget is then printed in its final form and distributed. The budget must also be filed with the county 30 days from adoption.

12) *Budget Amendments*

Throughout the fiscal year, amendments to the budget may become necessary based on changing needs and priorities, or for unforeseen events. Amendments that affect the bottom line of the fund require approval by the Village Board.

FY2021 BUDGET DEADLINES

May

- 5/15: Finance to distribute Budget Prep Manual

June

- **6/12 DEADLINE: Budgets due in Munis, capital project slides, and department revenue estimates due**
- 6/29-7/10: VA reviews Dept. budgets, revenues & 5 Year Projections.

July

- **July 8: Draft Budget Memos due**
- 7/13-17: Department budget meetings
- 7/20-24: VA's final review of budget and notice of changes/cuts
- **7/31 DEADLINE: Revised budgets, changes to year-end estimates, as well as cost center pages and statistical graph**

August

- **8/14 DEADLINE: Final budget memos and performance measures**
- **8/28 DEADLINE: Budget Workshop PowerPoint for Departments**
- 8/28: Budget Workshop binders distributed to Village Board

September

- 9/12 or 9/19: We are still finalizing the date for FY2021 Budget Workshop. Department managers should advise if you have a conflict with either of these date

October

- 10/15: FY2021 Budget Workshop II (if needed)
- **10/23 DEADLINE: Final changes to budget roll-overs and year-end estimates**

November

- 11/19: Adopt FY2021 Budget Ordinance

December

- 12/18: File FY2021 Budget with county clerks

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Financial & Investment Policies

BALANCED BUDGET POLICY

1. The Village will adopt and maintain a balanced budget in which expenditures will not exceed reasonably estimated revenues and other available funds, including reserves while taking into consideration recommended fund balances as set forth in the Village's Fund Balance Policy.
2. The budget will be developed using specific goals and objectives as identified in the Village's Strategic Plan.
3. The proposed budget will be made available for public inspections and a public hearing will be held to allow for public input prior to the adoption of the budget.

OPERATING BUDGET POLICY

1. The Village will maintain a budgetary control system to ensure adherence to the budget and will prepare regular reports comparing actual revenues and expenditures to budget.
2. The Annual Operating Budget will conform to the standards of the Government Finance Officers Association standards.
3. The operating budget will be compiled in a manner to maintain a superior level of service to the community.
4. The Village Board will prioritize increases or decreases in service levels at budget sessions or during the fiscal year as required.

FUND BALANCE POLICY

Purpose

In the context of financial reporting, the term "Fund Balance" is used to describe the net position of governmental funds calculated in accordance with generally accepted accounting principles (GAAP). A Fund Balance Policy establishes a minimum level of available funds required to provide financial stability, cash flow for operations, and the assurance that the Village will be able to respond to emergencies with fiscal strength. More detailed financial reporting as it relates to fund balances and the increased disclosures will aid the user of the financial statements in understanding the availability of resources.

It is the Village of Woodridge's philosophy to support long-term financial strategies, where fiscal sustainability is its first priority, while also building funds for future operating and capital needs. It is essential to maintain adequate levels of funding to mitigate current/future risks and are crucial in long-term financial planning. Credit rating agencies carefully monitor levels of fund balance and unassigned fund balance in the General Fund to evaluate the Villages' continued creditworthiness.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Financial & Investment Policies

Governmental Funds – funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, the debt service fund, capital projects funds, and permanent funds.

GASB Statement No. 54 established the following fund balance classifications that create a hierarchy based on the constraints imposed upon the use of the resources reported in governmental funds.

- **Nonspendable fund balance** includes amounts that are not in spendable form (inventory) or are required to be maintained intact (endowment trust).
- **Restricted fund balance** includes amounts that can be spent only for the specific purposes stipulated by external resource providers (grant providers), constitutionally, or through enabling legislation (that is, legislation that creates a new revenue source and restricts its use). Effectively, restrictions may be changed or lifted only with the consent of resource providers.
- **Committed fund balance** includes amounts that can be used only for the specific purposes determined by a formal action of the Village's highest level of decision-making authority. Commitments may be changed or lifted only by the Village taking the same formal action that originally imposed the constraint.
- **Assigned fund balance** includes amounts intended to be used by the Village for specific purposes. Intent can be expressed by the governing body, an official, or body to which the governing body delegates the authority. In governmental funds, other than the General Fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
- **Unassigned fund balance** is the residual classification for the general fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose.

The Village assumes that the order of spending fund balance is as follows: restricted, committed, assigned, unassigned.

Minimum Fund Balance Levels

General Fund

Purpose – to account for all activities not required to be accounted for in another fund.

Financing – the diverse revenue base includes various taxes (property, sales, utility, real estate transfer, gaming taxes, etc.), licensing fees, grants, charges for services and fines.

Fund Balance – the unassigned fund balance amount is required to be between three months (25%) and six months (50%) of the next years' budgeted operating expenses. If the unassigned fund balance falls below the minimum three months (25%) requirement, the funds shall be replenished within three years. The Board shall review fund balances exceeding 50% following the results of the year-end audit to determine any action needed, including, but not limited to, transferring funds to the Capital Projects Fund for future capital needs.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Financial & Investment Policies

Special Revenue Fund

Purpose – to account for all specific revenue sources that are legally restricted or committed for specified purposes other than debt service or capital projects.

Financing – the restricted revenue base includes an annual tax levy as well as other restricted and/or committed revenue source.

Fund Balance – the fund balance amount (restricted and/or committed) is required to be a minimum of three months (25%) of the operating expenditures (not including capital, debt service, and transfers). If the fund balance falls below the minimum three month (25%) requirement, further options will be reviewed by the Board and management to determine next steps.

Debt Service Fund

Purpose – to account for all restricted resources for, and the payment of, general long-term debt principal, interest, and related costs.

Financing – the restricted revenue base includes property taxes, personal property replacement tax (PPRT), and transfers in from other funds in an amount sufficient to cover the principal and interest liability cost.

Fund Balance – the fund balance amount should not exceed the amount required to pay the next year's debt principal, interest, and related costs.

Capital Projects Fund

Purpose – to account for all restricted, committed, or assigned expenditures used 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.

Financing – the revenue base includes sales tax, income tax, cell tower rental, grants and/or interfund transfers used to finance projects.

Fund Balance – the fund balance amount is considered segregated for maintenance, construction, replacement, and/or development; therefore, committed, restricted, or assigned depending on the intended source/use of the funds. No specific minimum established for the capital projects fund.

Vehicle and Equipment Replacement Fund (VERP)

Purpose- to account for all governmental funds set aside to purchase and replace vehicle and equipment, as needed.

Financing – Fund transfers primarily from the General Fund to support the VERP Fund.

Fund Balance – the fund balance is to be an amount adequate to finance the replacement of vehicles and large equipment according to the scheduled life of the individual vehicle or equipment.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Financial & Investment Policies

Proprietary Funds - funds that focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. There are two types of proprietary funds: enterprise funds and internal services funds.

The fund balance (also known as net position) will be composed of these primary categories:

- **Net Investment in Capital Assets** – portion of a proprietary fund’s net position that reflects the fund’s net investment in capital assets less any amount of outstanding debt related to the purchase/acquisition of said capital assets. Related debt, for this purpose, includes the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of capital assets of the Government.
- **Restricted Net Position** – portion of a proprietary fund’s net position that is subject to external enforceable legal restrictions (e.g., grantor, contributor and bond covenants).
- **Unrestricted Net Position** – portion of a proprietary fund’s net position that is neither restricted nor invested in capital assets (net of related debt).

Minimum Unrestricted Net Position Levels

Enterprise Fund

Purpose –Enterprise funds are required to account for operations for which a fee is charged to external users for goods or services and the activity to be recovered with fees and charges.

Financing – the revenue base includes user fees, debt financing, grants, and transfers.

Net Position – Unrestricted net position at year-end is required to be a minimum of three months (25%) of the annual projected expenditures plus balances reserved for capital improvements based on the most recent capital plan plus any designation of fund balance for specific purposes as approved by the Board. If the amount falls below the minimum three months (25%) requirement, the funds shall be replenished within five years.

Vehicle and Equipment Replacement Fund (VERP)

Purpose – to account for all proprietary funds set aside to purchase and replace vehicle and equipment, as needed.

Financing – Fund transfers primarily from the Water and Sewer Fund support the VERP Fund.

Net Position – the minimum required fund balance is to be an amount adequate to finance the replacement of vehicles and large equipment according to the scheduled life of the individual vehicle or equipment.

Internal Service Fund

Purpose – Internal service funds are used to account for the financing of goods or services provided by an activity to other departments, funds, or component units of the Village on a cost-reimbursement basis.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Financial & Investment Policies

Financing – the revenue base includes user fees charged to other departments, funds, or component units, and debt financing used to finance operations, capital outlay and improvements, and debt service retirements.

Net Position – the minimum required net position should represent appropriate levels to support the activity of the fund at the discretion of the Board and management (excluding debt service and capitalized asset expenses).

Other Considerations

In establishing the above policies for unrestricted fund balance/net position levels, the Village considered the following factors:

- The predictability of the government's revenues and the volatility of its expenditures (i.e., higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile)
- The government's perceived exposure to significant one-time outlays (e.g., disasters, immediate capital needs, state budget cuts)
- The potential drain upon General Fund resources from other funds as well as the availability of resources in other funds (i.e., deficits in other funds may require a higher level of unrestricted fund balance be maintained in the General Fund, just as, the availability of resources in other funds may reduce the amount of unrestricted fund balance needed in the General Fund)
- Liquidity (i.e., a disparity between when financial resources actually become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained)
- Commitments and assignments (i.e., government may wish to maintain higher levels of unrestricted fund balance to compensate for any portion of unrestricted fund balance already committed or assigned by the government for a specific purpose)

If any of the above factors change, the Village should readdress current unrestricted fund balance/net asset levels to ensure amounts are appropriate.

CAPITAL BUDGET POLICY

1. The Village will develop a multi-year plan for capital improvements updated annually and will budget all capital improvements in accordance with this plan, otherwise known as the Capital Improvement Plan. Various funding sources, General, Capital Projects, Motor Fuel Tax, TIF and Water and Sewer funds are allocated to support these improvements.
2. The Village will maintain its physical assets at a level adequate to protect the capital investment and to minimize future maintenance and replacement costs.
3. The operating budget will provide for adequate maintenance and orderly replacement of capital equipment from current revenues when possible.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Financial & Investment Policies

4. Capital investment objectives will be prioritized by the Village Board and appropriately reflected in the capital and operating budgets.

INVESTMENT POLICY

1. The purpose of this Investment Policy is to establish guidelines for investing and monitoring all Village of Woodridge, Illinois (the "Village") funds. It is the policy of the Village to prudently invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the Village and conforming to all state statutes governing the investment of public funds.
2. This Investment Policy applies to the investment practices relating to all funds of the Village, except the Police Pension Fund, which is governed by the Woodridge Police Pension Board. All financial assets of other funds, including: the General Fund, Special Revenue Funds, Capital Project Funds, Debt Service Funds, Enterprise Funds, Internal Service Funds, and other funds that may be created from time to time, shall be administered in accordance with the provisions of this Policy.
3. The Village's investment practices shall comply at all times with the Illinois Public Funds Investment Act and other applicable law. In the event of any conflict between this Policy and the Illinois Public Funds Investment Act or other applicable law, the provisions of the Illinois Public Funds Investment Act or other applicable law shall control.
4. The primary objectives, in priority order of the Village's investment activities shall be:
 - a. Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the portfolio. The objective will be to mitigate credit risk and interest rate risk.
 - b. The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should provide adequate liquidity to meet unexpected cash needs. Liquidity can be achieved utilizing securities with active secondary markets, money market mutual funds or local government investment pools which offer same-day liquidity for short-term funds.
 - c. The return on investment is of secondary importance compared to the safety and liquidity objectives described above. The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. The core of investments are limited to a very low risk in anticipation of earning a fair return relative to the risk being assumed.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Financial & Investment Policies

5. Standards of Care

- a. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the possible income to be derived.
- b. Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any person financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the Village. All officers and employees of the Village shall comply at all times with the Illinois Public Funds Investment Act and State law.
- c. Responsibility for the investment program of the Village of Woodridge is delegated to the Director of Finance, who shall direct investment program operations consistent with this policy and any direction approved by the Village Administrator. Investment procedures shall include references to: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements and collateral/depository agreements. Furthermore the investments procedures shall include specific delegation of duties via job descriptions to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy as established by the Board of Trustees. The Director of Finance shall establish a system of internal controls and written operational procedures to regulate the activities of subordinate employees.

6. The Village shall maintain a list of financial institutions authorized to provide cash and investment services. It shall be the Policy of the Village of Woodridge to select financial institutions on the following basis:

- a. Security: The Village shall maintain funds in a financial institution only if that institution is a member of the Federal Deposit Insurance Corp (FDIC).
- b. Size: The Village of Woodridge will not select as depository any financial institution in which the amount of Village deposits not collateralized or insured by an agency of the federal government exceeds 75% of the capital stock and surplus of such bank.
- c. Location: The Village of Woodridge will maintain operating and investment accounts in financial institutions located within the Village of Woodridge whenever possible, and not precluded by other standards of this Policy. However, the Village may approve qualified depositories regardless of location.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Financial & Investment Policies

- d. Services and Fees: Any financial institution selected by the Village of Woodridge may be requested to provide cash management services, including, but not limited to: checking account, wire transfers, purchase and sale of investment securities and safekeeping services. Fees for banking services shall be mutually agreed to by an authorized representative of the depository institution and the Director of Finance of the Village.
7. The Village Board authorizes the Director of Finance to invest up to FDIC insurance limits in any federally insured and qualified financial institution. Any amount in excess of the FDIC insurance limit must be collateralized at the rate of 110% of fair market value, or insured.
8. The Director of Finance shall perform on-going supervision and evaluation of each bank that processes and/or holds Village assets.
9. The Village will maintain a list of approved security brokers/dealers selected by credit worthiness, who maintain an office in the State of Illinois. These may include “primary” dealers or regional dealers that qualify under the Security and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule). All brokers/dealers who desire to qualify shall submit to the Village:
 - a. Audited Financial Statements for the proceeding two years.
 - b. Trading Resolution.
 - c. Proof of National Association of Securities Dealers (NASD) certification.
 - d. Proof of State Registration.
 - e. Certification of having read and understood and agreeing to comply with the Village’s Investment Policy.
 - f. Any proposed contract.
 - g. At least 3 references from current customers, preferably governmental
 - h. Village Board Authorization: The Village Board authorizes the Director of Finance, with the approval of the Village Administrator, to select any Broker/Dealer based on their credit worthiness he/she deems appropriate to execute business with the Village.
10. All investments of public funds shall be made in accordance with Illinois Public Funds Investment Act, as the same may be amended from time to time.
11. It is the policy of the Village of Woodridge that funds on deposit in financial institutions in excess of FDIC limits be secured by some form of collateral. The Village will accept any of the following assets as collateral:
 - a. U. S. Government Securities
 - b. Obligations of Federal Agencies
 - c. Obligations of Federal Instrumentalities
 - d. Obligations of the State of Illinois rated “Aa1” (Moody’s), “AA- ” (Fitch) or better
 - e. General Obligation Bonds of Illinois issuers rated “Aa1” (Moody’s), “AA- ” (Fitch) or better

The fair market value amount of collateral provided will not be less than 110% of the net amount of public funds secured. The ratio of fair market value of collateral to the amount of funds secured will be reviewed quarterly and additional collateral will be requested when the ratio declines below the

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Financial & Investment Policies

level required. Pledged collateral will be held by a third party custodian for safekeeping and evidenced by a safekeeping agreement.

Collateral agreements will preclude the release of the pledged assets without an authorized signature from the Village of Woodridge, but will allow for an exchange of collateral of like value.

12. In order to protect the Village of Woodridge from the failure of any one financial institution, the investment portfolio of the Village of Woodridge shall not exceed the following diversification limits:
 - a. No financial institution shall hold more than 50% of the Village's total investment portfolio (calculated at the time of placement), exclusive of United States Treasury securities held in safekeeping.
 - b. Commercial paper shall not exceed 10% of the Village's investment portfolio.
 - c. Investments in Illinois Funds shall not exceed 50% of the investment portfolio (calculated at the time of placement.)

Maturities of investment of the various funds of the Village shall be determined to enable the Village to have available sufficient cash for all operating purposes. Investments may be purchased with maturities to match future project or liability requirements. The Village of Woodridge shall not generally invest in securities maturing greater than three (3) years unless authorization by the Village Board, through a formal resolution.

13. The Village's Policy regarding cash management is based upon the realization that there is a time-value to money. Temporarily idle cash may be invested for a period of one day to in excess of one year depending upon when the money is needed. Accordingly, the Director of Finance shall apply prudent cash management procedures which shall include, but not be limited to the following:
 - a. Receipts: All monies due the Village shall be collected as promptly as possible. Monies that are received shall be deposited in an approved financial institution within two (2) business days after receipt by the Finance Department. Amounts that remain uncollected after a reasonable length of time shall be subject to any available legal means of collection.
 - b. Disbursements: Any disbursement to suppliers of goods and/or services or to employees for salaries and wages shall be contingent upon an available budget appropriation. Disbursements shall be rendered upon the approval of the Mayor and Board of Trustees. Original procurement of goods, supplies, and services shall conform to the procedures as set forth in the Village's Code of Ordinances.
 - c. Pooling of Cash: The Village will pool the cash of various funds to maximize investment earnings. Investment income will be allocated to the various funds based upon their respective participation.
 - d. Investment of Cash: When deposits of Village monies become collected funds and are not needed for anticipated cash flow disbursements, they shall be invested within two (2) business days at prevailing rates or better.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Financial & Investment Policies

14. The investment practices and procedures maintained by the Village of Woodridge shall be reviewed by an independent, certified public accountant in conjunction with the annual examination of the financial statements of the Village. As deemed necessary by the public accountant, internal controls may be documented in writing and/or modified to meet current requirements. The controls shall be designed to prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees of the Village of Woodridge.
15. The investment portfolio of the Village shall be designed with the general objective of obtaining a rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and cash flow needs. The basis used by the Village to determine whether market yields are being achieved shall be to compare the portfolio to 1-3 Year US Treasury Bills, using a weighted average based on the then current makeup of the portfolio. Portfolio performance should be compared to this benchmark on a quarterly basis.
16. The Director of Finance shall submit a monthly Cash and Investment report to the Village Administrator, who shall forward same to the Mayor and Board of Trustees.

On a quarterly basis the Director of Finance shall review the quarterly financial reports of key banks and issue an internal Bank Review Summary report to the Village Administrator, who shall forward same to the Mayor and Board of Trustees.

The Director of Finance shall review monthly the investment portfolio, its effectiveness in meeting the needs of the Village of Woodridge for safety, liquidity, rate of return, and diversification, and its general overall performance.

The Comprehensive Annual Financial Report of the Village of Woodridge shall include all investment information as promulgated by the Government Accounting Standards Board, and as otherwise required by law.

REVENUE POLICY

1. The Village will work to develop and maintain a diversified revenue base to protect itself from fluctuations in any one revenue source.
2. The Village will actively seek grant funding and one-time revenues will not be used to support operating expenditures, except in the event of an emergency.
3. Revenues will be estimated on an annual basis using conservative methods such as historical trend analysis.
4. The Village will regularly review all charges for services, fees, permits and fines to ensure that rates are maintained at a level that is related to the cost of providing the services and are competitive with others providing similar services in the area.

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5. As a Home Rule community the Village is not bound by the tax cap laws which limit property tax rate increases to the CPI rate or 5%, which ever amount is less. The rate will be evaluated annually and whenever economic conditions allow, the Village will not raise taxes or will self-impose the tax cap on the annual property tax levy.

FIXED ASSETS POLICY

1. The Village's fixed asset policy provides guidelines for identifying, recording, depreciating, and retiring capital assets.
2. Fixed assets shall include land, buildings, machinery, equipment, and vehicles with a useful life of more than one (1) year and have an original value of at least \$50,000; infrastructure will be capitalized with an original value of \$250,000.
3. Estimated useful lives for the various categories of assets have been established. Assets subject to depreciation will be depreciated using a straight-line method.
4. The cost of the asset will be written off evenly over the useful life of the asset beginning with the month the asset is purchased or put in service. Land and land improvements will not be depreciated.
5. Assets that are no longer considered useful will be declared surplus by the Village Board and disposed of in accordance with Illinois State Statutes.

DEBT MANAGEMENT POLICY

I. PURPOSE

The Debt Management Policy sets forth guidelines on the appropriate use of debt financing to fund capital projects. The Village Administrator and Director of Finance or their designees shall routinely review this policy. Any changes to this policy will be presented to the Village Board for approval.

II. GUIDING PRINCIPLES

Debt issuance is a financing tool that should be used judiciously and may be considered when the following conditions exist:

- The financing is for a one-time capital improvement project, not for operational purposes.
- The useful life of the asset exceeds the term of the debt.
- Other financing options have been explored and are determined not in the best interest of the Village.
- Estimated future revenue is sufficient and reliable to cover the debt service payments.
- Favorable market conditions exist for the issuance of debt.
- The debt service will be paid from those that benefit from the improvement to ensure there is intergenerational equity.

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III. AUTHORITY TO ISSUE DEBT

The Village Board of Trustees can issue debt for any lawful municipal purpose as authorized by its home-rule powers granted by the State of Illinois constitution.

IV. STANDARDS OF CARE

- A. *Prudence*:** Debt shall be issued with judgment and care under the circumstances then prevailing which persons of prudence, discretion, and intelligence exercise in the management of their own affairs. The standard of prudence to be used by debt management officials shall be the “prudent person” standard and shall be applied in the context of managing the overall debt portfolio.
- B. *Maintaining Public Trust*:** Village officers and employees shall act responsibly as custodians of the public trust and shall avoid any transaction that might impair public confidence in the Village.
- C. *Ethics and Conflicts of Interest*:** Officers and employees of the Village who are involved in the debt management process shall refrain from personal business activity that could conflict with the proper execution or impair their ability to make impartial decisions. Officers and employees shall disclose to the Village Board any material interests in financial institutions with which they conduct business.

V. DEBT CAPACITY

As a local government entity with home-rule authority, the Village has no statutorily determined debt limit.

However, it is important that the Village issue debt prudently for two key reasons:

- Funds borrowed for a project today are not available to fund other projects tomorrow.
 - Funds committed for debt repayment today are not available to fund operations in the future.
- A. *Enterprise Fund Debt Capacity*:** The ability to afford new debt for enterprise operations will be evaluated as an integral part of the Village’s water and sewer rate review and setting process. The Village will set rates at the level needed to cover the full cost of operations, maintenance, administration, and capital improvement costs, including debt service requirements.

VI. PLANNING FOR DEBT

The Five-Year Capital Improvement Program (CIP), which is updated and approved annually by the Village Board, shall determine the Village’s capital needs. Projects shall be prioritized and the means for financing each identified. If the project meets the guiding principles outlined in this policy, the Village Board may consider incurring debt.

A. *Types of Permitted Debt*:

- a. General Obligation- bonds secured by the Village’s full faith and credit and backed by its property tax levying power. 40-year maximum term.
- b. Alternate Bonds- also known as “double-barreled” bond payable from a specific revenue source with the general obligation of the municipality serving as backup

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security. Pledged revenues should meet coverage requirement of 1.25 times debt service. 40-year maximum term.

- c. Debt Certificates- installment finance agreements that are considered a promise to pay by way of budgetary appropriation. 20-year maximum term.
- d. Revenue Bonds- bonds that are backed by the revenue that is generated from the project once it is complete. 40-year maximum term.
- e. Special Service Area Bonds- bonds backed by the full faith and credit of the taxable real property in the special service area. 30-year maximum term.
- f. Tax Increment Finance Bonds- the incremental revenues received from the TIF district are pledged to secure the bonds. 20-year maximum term.
- g. Loans- federal and state low interest financing secured by a defined source of revenue other than property taxes.
- h. Capital Lease- financing with a provision to transfer ownership for a nominal amount at the termination of the lease.
- i. Other- special circumstances may exist when other forms of debt are appropriate, necessary, or more advantageous to the Village.

B. Debt Structuring:

- a. Debt Service Schedule- The Village will use a level debt service schedule unless operational matters dictate otherwise, such as the desire to maintain level debt services with all issues combined.
- b. Taxable vs. Tax-Exempt Debt- State and local governments receive tax benefits under the Internal Revenue Code that lower borrowing costs on their bonds. Bondholders are willing to accept a lower interest rate because interest paid to bondholders on these obligations is not includable in their gross income for federal income tax purposes. The City will generally issue tax-exempt bonds. However, the City may occasionally issue taxable bonds which have a higher interest rate; however, tax-exempt debt is preferable where possible to reduce interest expense. In addition, the City shall be mindful of the potential benefits of bank qualified bonds. This designation is given to a bond issuance if the City reasonably expects to issue in the calendar year of such offering no more than \$10 million of bonds. When purchased by a commercial bank for its portfolio, the bank may deduct a portion of the interest cost of carry for the position. Therefore, the City will strive to limit its annual issuance of bonds to \$10 million or less, as amended from time to time, when the estimated benefits are greater than the benefits of exceeding the bank qualification limit.
- c. Variable Rate Debt- The Village may consider issuing debt with a rate of interest that varies according to a pre-determined formula consistent with state law depending on market conditions. Such market conditions include a high interest rate environment where rates are above historic average trends, or the revenue stream for repayment is variable and is anticipated to move in the same direction as the market interest rates. Variable rate debt should not exceed 15% of the Village's overall debt.

- C. Credit Enhancements:*** Credit enhancements, such as bond insurance, may be used if the cost of the enhancement will result in a net decrease in borrowing costs or otherwise provide significant benefits that outweigh the cost of the enhancement.

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- D. *Redemption Features:*** Use of a call option or redemption provision gives the Village the right to prepay or retire bonds prior to their stated maturity. These provisions may enhance marketability of the bonds, and provide flexibility in managing the Village's debt portfolio. The potential additional costs including higher interest rates shall be evaluated before provisions are added.

VII. DEBT ISSUANCE

The Village shall adopt an ordinance authorizing the issuance of bonds.

- A. *Method of Sale:*** The Village will select the method of sale that best fits the type of bonds being sold, market conditions, and the best fit for the Village's debt portfolio. Methods include:
- a. **Competitive Sale-** Bonds are marketed to a wide audience of investment banking firms. Bids are submitted and the bonds will be sold to the bidder proposing the lowest True Interest Cost.
 - b. **Negotiated Sale-** The rates and terms of the sale are negotiated with an underwriter who is selected in advance of the bond sale.
 - c. **Private/Direct Placement-** Bonds are offered to a limited number of investors and not the public.
- B. *Selection and Use of Professional Service Providers-*** The Village shall retain professional services as needed to assist in the bond issuance due to the complex nature of the transaction. Services may include the use of bond counsel, financial advisors, paying agents, underwriters, arbitrage consultants, and verification agents.
- C. *Credit Ratings-*** The Village will seek credit ratings from the credit rating agencies except where the benefit from a rating is insufficient. Municipal bond ratings determine the amount of investment risk and interest cost on the Village's bonds; therefore, maintaining high credit ratings is a priority.

VIII. DEBT MANAGEMENT

- A. *Investment of Proceeds-*** The Village will actively manage bond proceeds in a manner consistent with the Village's Investment Policy, Illinois statutes governing the investment of public funds, and in compliance with the bond ordinance including the bond covenants.
- B. *Monitoring of Covenant Compliance-*** The Director of Finance or their designee will monitor compliance with bond covenants for any revenue bond.
- C. *Continuing Disclosures-*** In accordance with Rule 15c2-12 of the Securities Exchange Act of 1934, the Village will file certain financial information within 210 days after the close of the fiscal year. The purpose is to ensure market transparency and ensure any bonds sold to investors on the secondary market are properly priced. The following will be filed with the Municipal Securities Rulemaking Board (MSRB) on its Electronic Municipal Market Access (EMMA) system:
- a. Audited financial statements
 - b. Financial and operating data included in the original official statement

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- c. Required voluntary event notices including, but not limited to,:
 - i. Rating changes
 - ii. Principal and interest payment delinquencies
 - iii. Change in tax-exempt status of bonds
 - iv. Inability to meet bond covenants
 - v. Incurring non-bonded debt that is material in nature

D. Arbitrage- Federal arbitrage legislation is intended to discourage entities from issuing tax-exempt obligations unnecessarily. The Village will look to minimize any rebate liability through proactive management in the structuring and oversight of its debt issues. As such, the Village will do the following:

- a. Use bond proceeds only for the purpose and authority for which they were issued.
- b. Monitor the expenditure of bond proceeds and exercise best efforts to spend down proceeds in such a manner that the Village will not be subject to arbitrage rebate.
- c. Monitor investment earnings on bond proceeds in relation to yield restrictions that could incur arbitrage.
- d. Perform arbitrage rebate calculations as determined by the IRS. Because of the complexity of the calculations and the severity of non-compliance penalties, the advice of Bond Counsel and other qualified experts will be sought.

E. Refunding Debt- Periodic reviews of all outstanding debts will be done to determine refunding opportunities. Refunding will be considered when there is a net economic benefit; there is a change in anticipated revenues that might call for a change in the debt service schedule; or to change the provisions of the bond covenants. As a rule, the Village will only undertake a refunding if the present value savings of at least 3% of the refunded principal. Refunding issues that produce a net present value savings of less than this targeted amount may be considered on a case-by-case basis.

PURCHASING POLICY

1. The purpose of this purchasing policy is to serve as a guideline for the acquisition of goods and services. Adherence to this policy will allow the Village to obtain required supplies and services efficiently, economically, and in accordance with legal requirements.
2. Purchase Orders - All purchases, except those listed below, require the issuance of a regular purchase order before an order for goods or services is filled.

Exceptions:

- a. Purchases under \$5,000: These are considered small in scope and may be authorized by the Department Manager. These can be entered directly for payment when the invoice is received and will require approval by the Department Manager, or his or her designee, prior to payment.
- b. Payment for utilities, insurance premiums, payroll taxes, and contractual services.
- c. Emergency Purchases.

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3. Approval of Village Purchases - All purchases not listed above shall require advance approval in accordance with the guidelines described as follows:

Dollar Limits	Required Approvals
Up to \$4,999	Department Manager
\$5,000-\$9,999	Department Manager, Finance Director
\$10,000-\$24,999	Department Manager, Finance Director, Village Administrator
\$25,000 and above	Department Manager, Finance Director, Village Administrator, Village Board

At the discretion of the Department Manager, approvals for purchases under \$4,999 may be delegated to a supervisory level employee within the department. In addition, any person responsible for approving purchases at any level may delegate their authority to a designee in the event they are unavailable to approve purchase requests.

4. Purchases shall not be split or subdivided to avoid a level of review or approval or to avoid competitive selection.
5. Blanket purchase orders can be used when there is a need to repetitively purchase items from a single vendor over the course of the fiscal year. Blanket purchase orders are approved for a specified dollar amount. The use of these simplifies paperwork required when purchasing and invoicing.
6. After a purchase order is issued to the vendor, it may become necessary to change it to include additional quantities, shipping costs, etc. When this occurs, a change order will be processed. These will follow the same approval levels as the original purchase order. The Village Administrator can approve a change order or series of change orders that authorize or necessitate an increase or decrease in either the cost of a contract by \$10,000 or more or the time of completion by 30 days or more, upon receipt of the written determination from an authorized Village designee required by 720 ILCS 5/33E-9. For public works contracts, if a change order authorizes or necessitates any increase in the contract price that is 50% or more of the original contract amount, then the portion of the contract covered by the change order must be rebid, per state statute; this rule also applies to subcontracts. Department Managers shall be responsible for monitoring all contract payouts and retainages and ensuring that the change orders are submitted to the Village Administrator for approval if required.
7. Manual checks are issued between normal accounts payable cycles when an emergency or other extenuating circumstance exists that makes it impractical or unreasonable to process payment during the normal payment cycle. A manual check is labor intensive and time consuming to issue, therefore, their use as a method of payment shall be severely restricted. A manual check will not be issued in instances where reasonable means could have been taken to process the payment following the normal cycle. Manual checks require the approval of the Director of Finance or Village Administrator.

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8. The Village will not pay for goods and services until the goods are received or the services rendered. Exceptions are allowed for credit card purchases, service contracts, vehicle purchases, deposits, or for memberships and professional periodicals. The Village Administrator may also approve prepayment of goods and services as warranted.
9. When purchases of goods and services are made near the end of the fiscal year, departments shall be responsible for ensuring that they are expensed in the fiscal year in which they were received. The date upon which the goods were received or the services rendered determines which fiscal year they should be charged to.
10. Employees are responsible for obtaining quotes for purchases as follows:

Dollar Limits	Quote Required
Up to \$999	No quotes required; however, employees are encouraged to seek multiple quotes when possible.
\$1,000-\$4,999	Three quotes (may be verbal, but documented)
\$5,000-\$24,999	Three written quotes
\$25,000 and above	Must be competitively bid in accordance with Village ordinances, rules, policies, and procedures.

Only the Village Administrator can waive the requirements for obtaining quotes. Two-thirds of the trustees holding office are needed to waive formal bidding.

Exceptions to the Competitive Quote Requirements are as follows:

- a. Sole Source Purchases
 - b. Cooperative Purchasing
 - c. Emergency Purchases
 - d. Professional Services
11. All purchases of goods or services of \$25,000 or more shall be subject to the competitive bidding process. It is the responsibility of the respective departments to prepare the technical specifications to the bid. Some contracts, by their nature, are not suitable to award by competitive bidding. These include contracts for services of individuals possessing a high degree of skill. These contracts generally result from a Request for Proposal (RFP), Request for Qualifications (RFQ) or a pre-established professional relationship.
 12. An invitation for bids shall be issued and shall include the specifications as well as contractual terms and conditions applicable to the procurement. Adequate public notice of the invitation for bids in a newspaper of general circulation shall be given not less than ten (10) calendar days prior to the date set forth therein for the opening of the bids. Notice should also be posted on the Village's website when possible. A list of bidders is maintained by the Administrative Assistant in the Finance Department, and all vendors on the list should be provided notice of the bid.

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Financial & Investment Policies

13. All those that wish to bid on a good or service must submit their bids in a sealed envelope by the deadline of the bid. Front desk personnel should be notified of the time and place of the bid opening. As the bids are received, front desk personnel will date stamp the submission, and note the time it was received and their initials. No bids will be accepted after the deadline.
14. All sealed bids shall be publicly opened at the time stated in the legal notice. At least one other employee shall serve as a witness and tabulate the bid results. Everyone attending the bid opening must sign a bid opening sign in sheet.
15. After the bid opening has taken place, the responsible department shall prepare a memorandum containing the following:
 - a. an explanation of the purpose of the bid,
 - b. a list of the companies that submitted bids and their bid amount; and
 - c. a recommendation on which company should be awarded the bid.

This should then be placed on the Village Board's agenda for consideration.

16. Within fourteen (14) days after Village Board approval, the Finance Administrative Assistant will send letters to all bidders notifying them of the bid results and notification to the winning bidder. Bid securities of the unsuccessful bidders will be returned at the time of notification of the results. The notification to the winning bidder will include information on signing the contract, requesting a completed W9 form, and the need to obtain performance bonds and certificates of insurance when required. It is the responsibility of the Finance Administrative Assistant to ensure that signed contracts, certificates of insurance, and performance bonds are obtained from the contractor and reviewed for completeness before work begins.

CREDIT CARD POLICY

1. The Village offers credit cards to designated employees to provide a flexible, efficient, and alternative means of payment for approved expenses.
2. The purpose of this policy is to set forth guidelines that will be applied to all employees who are issued a Village credit card. This policy conveys Village expectations and procedures for the issuance, application, use, safeguarding, payment, and termination of the credit cards.
3. This policy supplements the Village's Purchasing Policy. This policy is subject to change if deemed appropriate and in the best interests of the Village and participants.
4. The Village's Director of Finance, or his/her designee, is responsible for the issuance, accounting, monitoring, and general compliance of the Village's credit card policy.

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5. The Director of Finance shall maintain a record of all credit cards owned by the Village, along with the name of the officer or employee who has been issued a credit card, the credit limit established, the date issued, and the date returned.
6. Village credit cards may only be used by an officer or employee of the Village for the purchase of goods or services to conduct the official business of the Village.
7. The employee agrees to comply with all applicable policies and procedures of the Village of Woodridge including this Credit Card Policy.
8. The Village is tax-exempt and should not be charged sales tax. The Village has a tax-exempt form that should be provided to vendors as needed prior to purchases. The cardholder is responsible to obtain credit for any taxes charged.
9. Cardholders are responsible for safeguarding the credit card against loss, misuse, or theft. When not in use, the card should be placed in a secure location.

RISK MANAGEMENT POLICY

The Village is committed to provide a safe work environment, to manage all risks in an appropriate manner, and to conduct loss control measures to insure liability and workers compensation losses are kept at a minimal level.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET STRATEGIC MANAGEMENT AND GOALS

MISSION STATEMENT

“To achieve a high quality of life by providing superior services in a fiscally responsible manner.”

STRATEGIC MANAGEMENT PROCESS

Goal Development

The Strategic Management Process is an important step in developing the Village’s goals for the coming year. Annually, village officials and residents discuss community needs, prioritize policy options, and set goals. The changing needs of Woodridge residents are recognized and addressed through the Strategic Management Process, which set goals that serve as the foundation for the annual budget. The current Strategic Goals for the Village include the following:

- 1) BUILD AND MAINTAIN A SAFE AND RELIABLE INFRASTRUCTURE***
- 2) ENABLE STRONG AND FORWARD-THINKING BUSINESS ENVIRONMENT***
- 3) ENSURE A SUSTAINABLE FINANCIAL POSITION***
- 4) INCREASE COMMUNICATION AND COMMUNITY ENGAGEMENT***
- 5) STRENGTHEN OUR WORKFORCE AND TALENT***

Community Needs Survey is sent out to residents and the results are compiled for the Village Board’s Goal Setting Workshop. This survey has been taken for over 30 years for the purpose of gaining feedback from the community. The Village can assess residents’ perspectives about services, any concerns and new ideas.

Open House/Town Meeting occurs in March or April with the Village departments and various local taxing districts. Residents are able to visit with the local taxing bodies to ask questions and learn more about their community.

2020 Accomplishments

The following is a list of Village accomplishments, highlighting each Department's efforts towards the strategic management goals set forth by the Village Board.



CRITICAL SUCCESS FACTORS				
Safe & Reliable Infrastructure	Strong & Forward-thinking Business Environment	Sustainable Financial Position	Increase Communication and Community Engagement	Strengthen Workforce and Talent

Administration Department

1) Successful launch of a new website and domain to improve information dissemination and transparency	×			×	
2) Updated residents and business community on COVID-19 information		×		×	
3) Supported GIS and the launch of a new employee tool MyGIS				×	
4) Coordinated the roll-out of the Early Retirement Separation Program			×		
5) Conducted entry-level police-officer recruitment, testing, and hiring process					×
6) Supported the replacement of Public Works' SCADA Server and Remote Access/Alarm system.	×				
7) Upgraded the Village Board Room to be Zoom friendly with better video and sound systems	×			×	



CRITICAL SUCCESS FACTORS				
Safe & Reliable Infrastructure	Strong & Forward-thinking Business Environment	Sustainable Financial Position	Increase Communication and Community Engagement	Strengthen Workforce and Talent

Community Development Department

8) Completed the Janes Avenue TIF District streetscape project	×	×			
9) Completed a Village Code revision to provide maximum siting options for rooftop solar projects.	×				
10) The Customer Service Department scheduled over 5,553 building inspections and processed 30,685 financial transactions	×		×		
11) Issued 1,588 building permits, which is 6% less than the Department's all-time high.	×				



CRITICAL SUCCESS FACTORS				
Safe & Reliable Infrastructure	Strong & Forward-thinking Business Environment	Sustainable Financial Position	Increase Communication and Community Engagement	Strengthen Workforce and Talent

Finance Department

12) Successfully completed a clean 2019 audit, on schedule, amidst the COVID-19 pandemic.			X		
13) Provided assistance to the Village by waiving late fees and water disconnections for several months during the COVID-19 pandemic		X	X	X	
14) Received the "Distinguished Budget Presentation Award" for the 7th consecutive year, the "Certificate of Excellence in Financial Reporting" award for the 14th consecutive year, and the "Outstanding Achievement in Popular Annual Financial Reporting" for the 6th consecutive year			X		
15) Furthered succession planning efforts by filing the Payroll position internally					X
16) Continued excellent customer service amidst staffing shortages and working remotely		X		X	
17) Updated the Village's Budget policy, which are guidelines of the Village's budget process			X		



CRITICAL SUCCESS FACTORS				
Safe & Reliable Infrastructure	Strong & Forward-thinking Business Environment	Sustainable Financial Position	Increase Communication and Community Engagement	Strengthen Workforce and Talent

Police Department

18) Developed and implemented an emergency plan regarding police response in the COVID-19 era				X	
19) Established a telephone reporting unit to maintain a high level of service while maintaining social distancing				X	
20) Implemented public awareness campaign about police department policies and COVID-19				X	
21) Increased department-wide transparency by implementing virtual lunches with the chiefs				X	
22) Created a new page on the police department website about police transparency issues				X	
23) Responded and assisted numerous agencies regarding protests, looting, and civil unrest				X	
24) The Tactical Unit performed a long-term drug investigation regarding cannabis sales. The investigation resulted in felony Delivery/Manufacturing of Cannabis Charges and the seizure of a large amount of cannabis and \$81,965.				X	



CRITICAL SUCCESS FACTORS				
Safe & Reliable Infrastructure	Strong & Forward-thinking Business Environment	Sustainable Financial Position	Increase Communication and Community Engagement	Strengthen Workforce and Talent

Public Works Department

25) Completed the COVID work space distancing set-up, barriers, and signage protocols	×				
26) Completed effective snow and ice control program with approximately 24,000 miles of plowing and 2,600 tons of salt applied	×				
27) Cleaned 200 storm catch basins and rebuilt/repared 45 catch basins	×				
28) Televised and cleaned 125,000 linear feet of sanitary sewers	×				
29) Completed design and construction engineering for the following resurfacing projects: 83rd Street, Woodward Avenue, and 2020 MFT and STP projects	×				
30) Trimmed 1,600 parkway trees under annual program and removed 200 damaged/dying trees and stumps	×				
31) Repaired 45 water sytem leaks and 150 fire hydrants	×				

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Performance Management

Administration Department

Communication is critical in keeping the Village of Woodridge residents up to date on relevant policy decisions, tangible projects that may impact their daily routine (i.e. construction), emergencies, engagement opportunities, and general information. As such, the Village utilizes many channels to deliver messages to the community. With an anticipated launch of a new website, the Village anticipates generating new interest in the homepage and can capture that momentum of visits by continuing to post timely, relevant information.

- I. Performance Goal:**
- a. Update the new website with current information at least once a week.
Identify relevant content from all departments to highlight.**

		2018 Actual	2019 Actual	2020 Year-End Est	2021 Budget
Strategic Goal: Increase Communication and Community Engagement					
Performance Measure	Post an informative item on the Village's homepage at least once a week				
Key Performance Indicators	1. Actual number of posts	N/A	N/A	52	52
	2. Number of engagements / clicks from post	N/A	N/A	5,300	5,500

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Performance Management

Community Development Department

To encourage residential reinvestment and improve customer service to the community, residential building permits for driveways, patios, sheds, flatwork, and fences were made available as “over the counter” in 2012. Staff strives to process over the counter permits within a day, however; due to workload limitations, delays do occur (particularly during the busiest summer months of the year). To assist in reducing review time, customer service and building inspector staff work with residents/applicants to address code issues prior to submittal and ensure that adequate information is submitted at the time of application.

In 2020, the Community Development department experienced significant staffing reductions, which have contributed to an increase in the average number of days to process over the counter permits. In 2021, our goal is two business days to process over the counter permits.

I. Performance Goal:

- a. Decrease the annual average number of days required to process over the counter permits.

		2018 Actual	2019 Actual	2020 Year-End Est	2021 Budget
Strategic Goals:	Safe & Reliable Infrastructure Strong & Forward Thinking Business Environment				
Performance Measure	Decrease the annual average number of days required to process over the counter permits.				
Key Performance Indicators	1. Average number of days to approve over the counter permits.	1.7	1.86	3.0	2.0

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Performance Management

Finance Department

In 2017, the Finance Department expanded the Utility Billing Team by hiring a second Fiscal Assistant. The additional staff has helped to improve customer service by proactively responding to calls, setting up meter change-outs, and processing move in/move outs. As part of our customer service efforts, the Utility Billing Team tries to reduce the number of customers on the water service shut-off list by:

- ✓ Sending out delinquent notices to customers with overdue water bills
- ✓ Making courtesy calls to customers on the delinquency list for the first-time
- ✓ Developed a performance measure goal of reducing water service shut-offs

I. Performance Goal

- a. Reduce the number of water service shut-offs on the original shut-off list by no less than 50% after courtesy contact is made

		2018 Actual	2019 Actual	2020 Year-End Est*	2021 Budget
Strategic Goals:	Increase Community and Community Engagement Safe & Reliable Infrastructure				
Performance Measure	Reduce the number of water shut-offs				
Key Performance Indicators	1. Number of customers on original shut-off list	576	528	390	500
	2. Number of customers shut-off after courtesy contact	185	160	74	100
	3. % of customers removed from original shut-off list	68%	70%	81%	80%

** Due to the COVID-19 pandemic, the Village suspended late penalties and water shut-offs for March through July. Figures presented reflect three months of actual and three months of estimated.*

2020 Water Service Shut-Off Statistics (Estimated)	
Original number of customers on shut-off list	462
Number of courtesy calls	462
Unsuccessful contact attempts	68
Number of customers on payment arrangement	60
Number of customers already shut-off	32
Total number of water service shut-offs	74

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Performance Management

Police Department

Over the last year, burglary to motor vehicles crimes have increased as burglary crews from Chicago travel to the suburbs to target unlocked vehicles. As a result, the Woodridge Police Department has implemented the following initiatives to prevent and reduce car burglaries in the Village of Woodridge:

- ✓ Created a “Lock Your Car – That’s the Key” social media campaign to remind residents to always secure their vehicle and remove personal belongings.
- ✓ Track patrol activity through proactive patrols
- ✓ Developed a performance measure goal of reducing burglary to motor vehicle incidents

I. Performance Goal:

- a. Reduce the number of burglary to motor vehicle incidents by increasing patrol activity and promoting the “Lock Your Car – That’s the Key” campaign.

		2018 Actual	2019 Actual	2020 Year-End Est	2021 Budget
Strategic Goal: Increase Communication & Community Engagement					
Performance Measure	Reduce the number of burglary to motor vehicle incidents	97	55	99	95
Key Performance Indicators	1. Total Proactive Patrols*	6,101	6,697	8,000	7,000
	2. Number of public service announcements promoting the “Lock Your Car – That’s the Key” campaign	18	6	30 PSAs including speed trailer	45 PSAs including speed trailer

**These figures do not include traffic stops due to the transition to the new DUJIS police records system.*

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Performance Management

Public Works Department

Over the past few years, Woodridge has participated in the County wide Joint MS4, Municipal Separate Storm Sewer System, with the goal of reducing chloride run-off in to surface water, creeks and streams. Snow and ice control measures, largely road salt used to combat icy road surfaces, is a driving contributor to chlorides in the surface water. As result, the Woodridge Public Works have increased and modified the liquid applications used as an alternative to rock salt along with the annual calibration and event by event monitoring of snow plow salt and brine distribution systems.

- ✓ Calibration of salting and de-icing systems to control over or under use of material per event;
- ✓ Addition of Beet-Heat, 99% biodegradable solution, to the Snow and Ice Control Program; and,
- ✓ Proactive application of anti-icing material to reduce rock salt application.

I. Performance Goal:

- a. Reduce the quantity of road salt applied per lane mile based on an average snow event while still maintaining the current high level service.

		2018 Actual	2019 Actual	2020 Year-End Est	2021 Budget
Strategic Goal: Safe & Reliable Infrastructure					
Performance Measure	Reduce the quantity of road salt applied per lane mile based on an average snow event				
Key Performance Indicators	1. Snow and Ice Salting Events	17	22	20	20
	2. Gallons of liquid anti-icing material used	N/A	48,832	44,000	44,000
	3. Tons of road rock salt used	2,523	3,016	2,740	2,740
	4. Miles Driven for Snow Removal	23,859	30,414	28,000	28,000
	5. Total snowfall/precipitation (inches)	36.8	39.4	38	38
	Tons of Salt Used Per Mile Driven	0.10	0.09	0.09	0.09
	Tons of Salt Used Per Event	148	137	137	137

**Village of Woodridge | Fiscal Year 2021 Budget
Personnel Summary - Full Time Equivalents**

DEPARTMENT/Cost Center	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 YEAR-END	2021 BUDGET
LEGISLATIVE					
Deputy Village Clerk	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00
ADMINISTRATION					
Village Administrator	1.00	1.00	1.00	1.00	1.00
Assistant Village Administrator	1.00	1.00	1.00	1.00	1.00
Assistant to the Village Administrator	1.00	1.00	1.00	1.00	1.00
Manager (HR, IT)	2.00	2.00	2.00	2.00	2.00
Coordinator (HR, IT)	2.00	2.00	2.00	0.00	2.00
Management Analyst	0.00	0.00	0.00	0.00	0.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	0.00	0.00
Office Associate	1.00	1.00	1.00	0.00	0.63
TOTAL	10.00	10.00	10.00	6.00	8.63
COMMUNITY DEVELOPMENT					
Director of Community Development	1.00	1.00	1.00	1.00	1.00
Building Commissioner	0.75	0.75	0.75	0.75	0.75
Senior Planner	1.00	1.00	1.00	0.00	1.00
Planner	1.00	1.00	1.00	1.00	1.00
Building Inspector	2.00	2.00	2.00	1.00	2.00
Building Permit Technician	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Office Associate	0.75	0.75	0.75	0.25	0.00
Intern	0.50	0.50	0.00	0.00	0.00
TOTAL	9.00	9.00	8.50	6.00	7.75
CUSTOMER SERVICE					
Building Commissioner	0.25	0.25	0.25	0.25	0.25
Office Associate	2.38	2.38	2.38	2.38	2.44
TOTAL	2.63	2.63	2.63	2.63	2.69
FINANCE					
Director of Finance	1.00	1.00	1.00	1.00	1.00
Assistant Director of Finance	0.00	0.00	1.00	1.00	1.00
Accounting Manager	1.00	1.00	0.75	0.75	0.75
Senior Financial Analyst	0.60	0.00	0.00	0.00	0.00
Accountant	1.00	1.00	0.00	0.00	0.00
Finance Analyst	1.00	1.00	1.00	1.00	1.00
Fiscal Assistant II	1.00	1.00	1.00	1.00	1.00
Fiscal Assistant I	2.00	2.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	0.00	0.00
Office Associate	0.37	0.37	0.37	1.00	1.25
TOTAL	8.97	8.37	7.12	6.75	7.00

**Village of Woodridge | Fiscal Year 2021 Budget
Personnel Summary - Full Time Equivalents**

DEPARTMENT/Cost Center	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 YEAR-END	2021 BUDGET
POLICE DEPARTMENT					
Chief of Police	1.00	1.00	1.00	1.00	1.00
Deputy Chief	2.00	2.00	2.00	2.00	2.00
Sergeant	7.00	7.00	7.00	7.00	7.00
Officer	38.00	38.00	41.00	41.00	41.00
Records Supervisor	1.00	0.00	1.00	1.00	1.00
Community Service Officers	4.00	4.00	4.00	2.00	4.00
Management Analyst	1.00	1.00	1.00	1.00	1.00
Investigative Aid	0.00	1.00	1.00	1.00	1.00
Administrative Assistant	2.00	2.00	2.00	1.00	1.00
Records Assistant	2.50	2.50	2.50	2.00	2.50
Crossing Guard (Seasonally adjusted)	1.60	1.60	1.60	0.00	1.60
TOTAL	60.10	60.10	64.10	59.00	63.10
PUBLIC WORKS					
Director of Public Works	1.00	1.00	1.00	1.00	1.00
Assistant Director of Public Works	1.00	1.00	1.00	1.00	1.00
Civil Engineer	2.00	2.00	2.00	1.00	2.00
Superintendent	1.00	1.00	1.00	1.00	1.00
Foreman	4.00	4.00	4.00	4.00	4.00
Water Plant Operator	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	17.00	18.00	16.00	16.00	16.00
Technician	3.75	3.75	3.75	3.00	3.75
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Office Associate	2.00	2.00	1.63	1.63	1.82
Seasonal Workers	3.50	3.20	2.99	0.00	2.99
TOTAL	37.25	37.95	35.37	30.63	35.56
GRAND TOTAL FULL-TIME EQUIVALENTS					
	127.95	128.05	127.72	111.01	124.73

Village of Woodridge | Fiscal Year 2021 Budget Personnel Summary - Full Time Equivalents

DEPARTMENT/Cost Center	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 YEAR-END	2021 BUDGET
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CHANGES IN PERSONNEL:

Legislative

-The Management Analyst in Administration also served as the Deputy Clerk. In 2017, the position was reported 100% in Administration

Administration

-An additional Management Analyst position was added in 2014. This position was vacated in 2017 and remains unfilled and unbudgeted.

-The Administrative Assistant and Office Associate retired in 2020 under the Voluntary Separation Program.

- The 2021 Budget includes a part-time Office Associate

-The HR Coordinator retired in 2020. The Village is budgeting to backfill the position in 2021.

-The IT Coordinator separated from the Village in 2020. The Village is budgeting to backfill the position in 2021.

Community Development

-The Building Inspector and Senior Planner separated from the Village in 2020.

-The full-time Office Associate retired in 2020 under the Village's Voluntary Separation Program.

Customer Service

-Office Associate for 2021 is made up of two front desk representatives, 25% of the full-time Finance Office Associate, and 30% of the part-time Office Associate.

Finance

-The Senior Financial Analyst position was eliminated in 2017.

-In 2017 an additional Fiscal Assistant I position was created to meet increasing customer demands in Water Billing.

-In 2019, the Fiscal Assistant II separated from the Village and a Fiscal Assistant I was promoted. The Fiscal Assistant II position is unfilled.

-Assistant Director of Finance position created in 2019; Accounting Manager position reduced to .75 of FTE

-The Administrative Assistant retired in 2020 under the Village's Voluntary Separation Program.

-The part-time Office Associate began working full-time in 2020 due to position vacancies. The Village is budgeting to hire a part-time Office Associate in 2021.

Village of Woodridge | Fiscal Year 2021 Budget Personnel Summary - Full Time Equivalents

CHANGES IN PERSONNEL:

Police

- One Administrative Assistant retired in 2020 under the Village's Voluntary Separation Program.
- One Community Service Officer separated from the Village in 2020, and the position is budgeted to be filled in 2021.
- One Records Assistant retired in 2020, and the position is budgeted to be filled in 2021.

Public Works

- Office Associate position reduced to part-time in 2019
- The PT Office Associate in Finance is allocated 30% to the Water and Sewer Fund
- The Civil Engineer separated from the Village in 2020, and the position is budgeted to be backfilled in 2021.

FULL-TIME EMPLOYEE EQUIVALENTS PER 1,000 RESIDENTS

Population	32,971	32,971	32,971	32,971	32,971
Average per 1,000 Residents	3.88	3.88	3.87	3.37	3.78

VILLAGE OF WOODRIDGE / FISCAL YEAR 2021 BUDGET STATISTICAL INFORMATION

Understanding the demographic, economic, and financial environments of the Village is an important precursor to developing the Annual Budget. It is critical for municipal officials to monitor, analyze, and respond to changing social, demographic, economic, and financial environments to ensure their municipality's present and future viability.

Trend analysis is based on the development of financial ratios and environmental trends from Village financial documents as well as relevant economic and demographic data from a variety of sources. The ratio and trend indicators included in this section are grouped into four categories, these include:

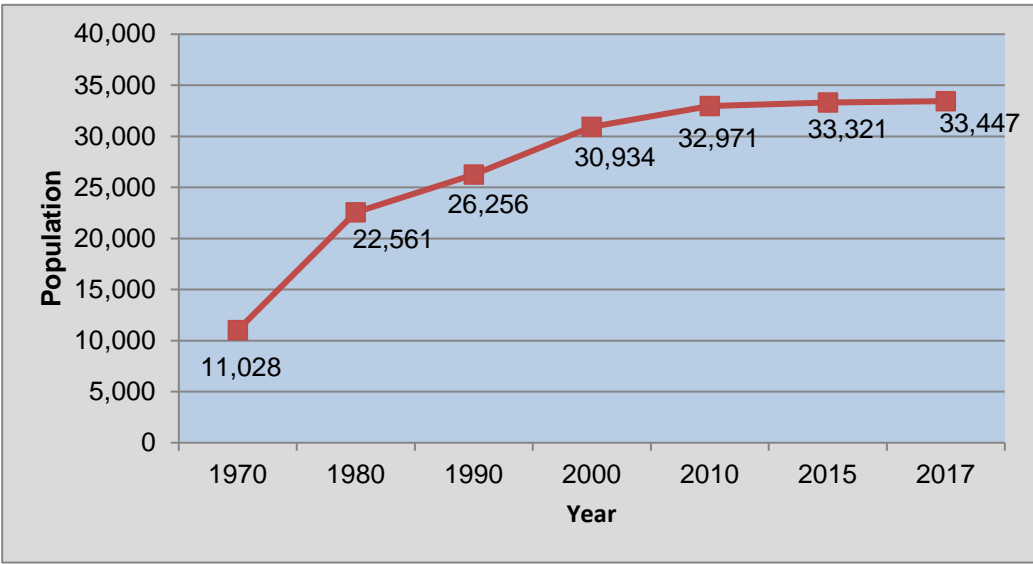
- Demographic Statistics
- Community Development Statistics
- Public Safety Statistics
- Financial Statistics

Multiple indicators are provided for each one of these categories to provide a robust amount of information from which to analyze the Village's condition.

Demographic Statistics

Population

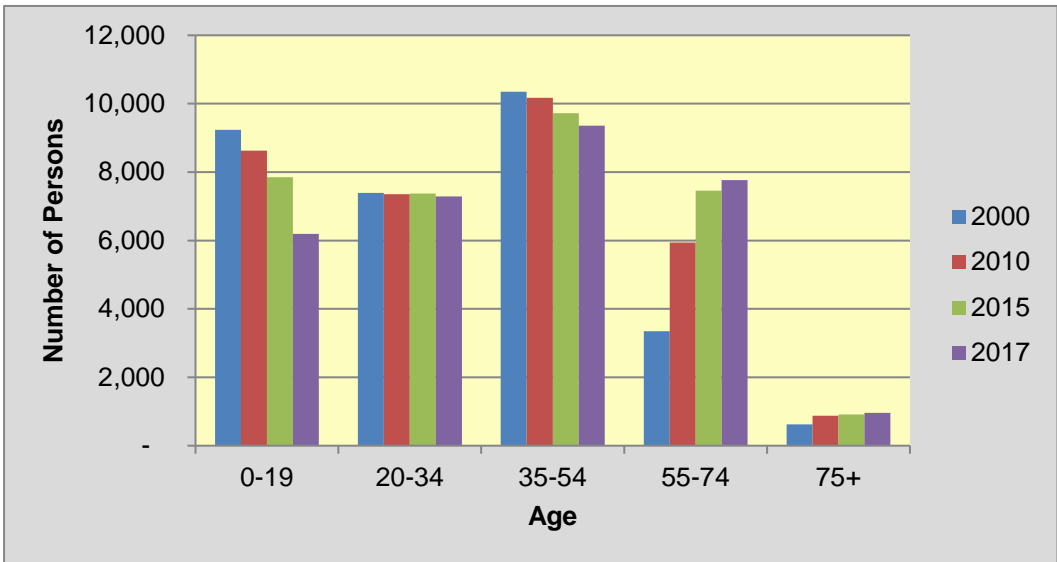
The Population Chart shows Woodridge's population over the last 45 years. The chart shows that Woodridge's population has dramatically increased since 1970, with the largest population increase between 1970 to 1980 at a 105% increase. Since 1980, the population has steadily increased every 10 years with a incremental increase between 2000 and 2017.



Source: 1990, 2000, 2010 US Census Bureau and 2015 and 2017 US Census American Community Survey 5-Year Estimates

Age Distribution

The Age Distribution Graph compares the age categories for 2000, 2010, 2015 and 2017. As you can see in the graph, in total, the younger and middle age population has decreased slightly. The older population has more significantly increased, especially in the 55-74 age group, which has steadily increased since 2000.



Source: 2000 and 2010 US Census and 2015 and 2017 US Census American Community Survey 5-Year Estimates

Demographic Statistics

Household Size

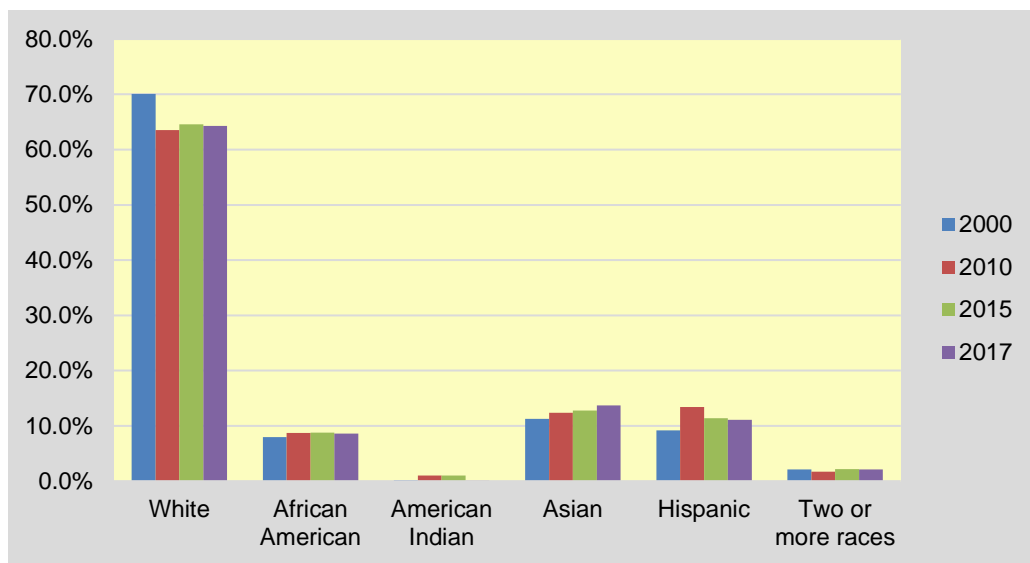
The Household Size Table compares the average household size in Woodridge to the county, state and country. The table shows that since 1990, Woodridge's average household size has been slightly lower than DuPage County, and as of 2015 is now lower than state and national averages. The table also shows that Woodridge's average household size has decreased by 7% since 1990.

Average Household Size				
Year	Woodridge	DuPage County	Illinois	United States
1990	2.73	2.76	2.65	2.65
2000	2.71	2.73	2.63	2.60
2010	2.60	2.70	2.62	2.60
2015	2.54	2.72	2.63	2.64
2017	2.54	2.70	2.61	2.63

Source: 2000 and 2010 US Census and 2015 and 2017 US Census American Community Survey 5-Year Estimates

Racial Composition

The Racial Composition Graph compares the population by race by showing the percentage of each race compared to the total population for four time periods between 2000 and 2017. The graph shows that White makes up the largest part of the population followed by Asian and Hispanic. Most races remained fairly steady with small increases or decreases. The largest change is the decrease in the white population from 70.1 percent in 2000 and 64.3% in 2017.



Source: 2000 and 2010 US Census and 2015 and 2017 US Census American Community Survey 5-Year Estimates

Demographic Statistics

Poverty

In 2000, 3.8% of Woodridge's population was living in poverty. The poverty level increased to 7.0% in 2010, but data shows a decrease in 2015 to 6.2%. There was a slight increase in the Woodridge poverty level in 2017 to 6.5%.

Poverty Level	
Year	Percent
2000	3.8%
2010	7.0%
2015	6.2%
2017	6.5%

Source: 2000 and 2010 US Census and 2015 and 2017 US Census American Community Survey 5-Year Estimates

Unemployment

The unemployment chart below shows Woodridge's unemployment rate in comparison to the county, state and national levels. Since 2007, Woodridge's unemployment rate has been below both the state and national rate.

Unemployment Rate				
Year	Woodridge	DuPage County	Illinois	United States
2008	5.1%	5.0%	6.3%	5.8%
2009	8.6%	8.4%	10.2%	9.3%
2010	9.1%	8.5%	10.4%	9.6%
2011	8.5%	8.0%	9.7%	8.9%
2012	7.3%	6.9%	9.0%	8.1%
2013	7.1%	7.4%	9.0%	7.4%
2014	5.7%	5.6%	7.1%	6.2%
2015	4.5%	4.7%	6.0%	5.3%
2016	4.6%	4.8%	5.8%	4.9%
2017	3.8%	4.1%	4.9%	4.4%
2018	3.0%	3.1%	4.3%	3.9%
2019	2.7%	2.9%	4.0%	3.7%

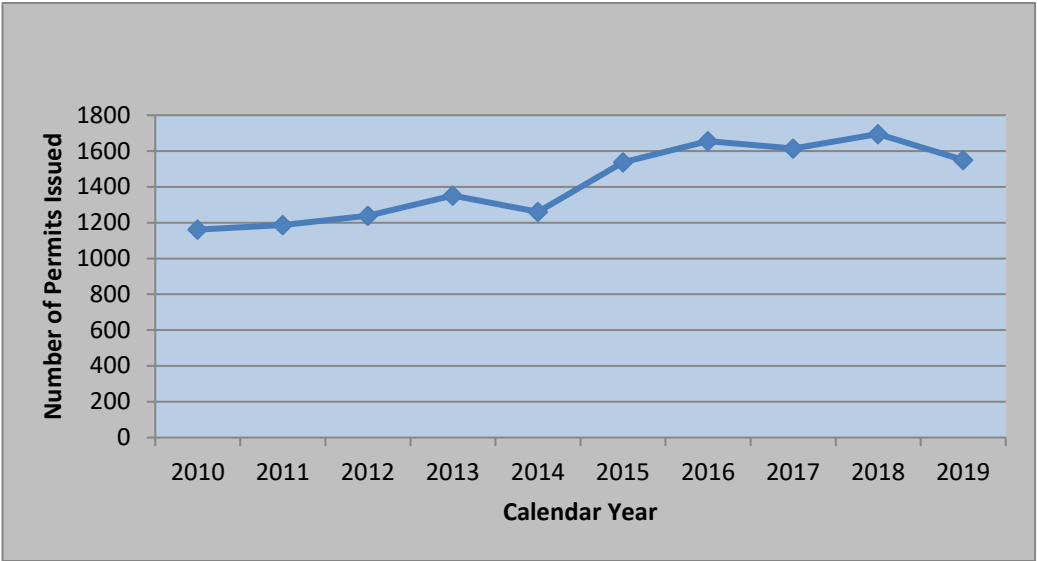
Source: Illinois Department of Employment Security (IDES) Local Area Unemployment Statistics (LAUS)

http://www.ides.illinois.gov/LMI/Pages/Local_Area_Unemployment_Statistics.aspx

Development Statistics

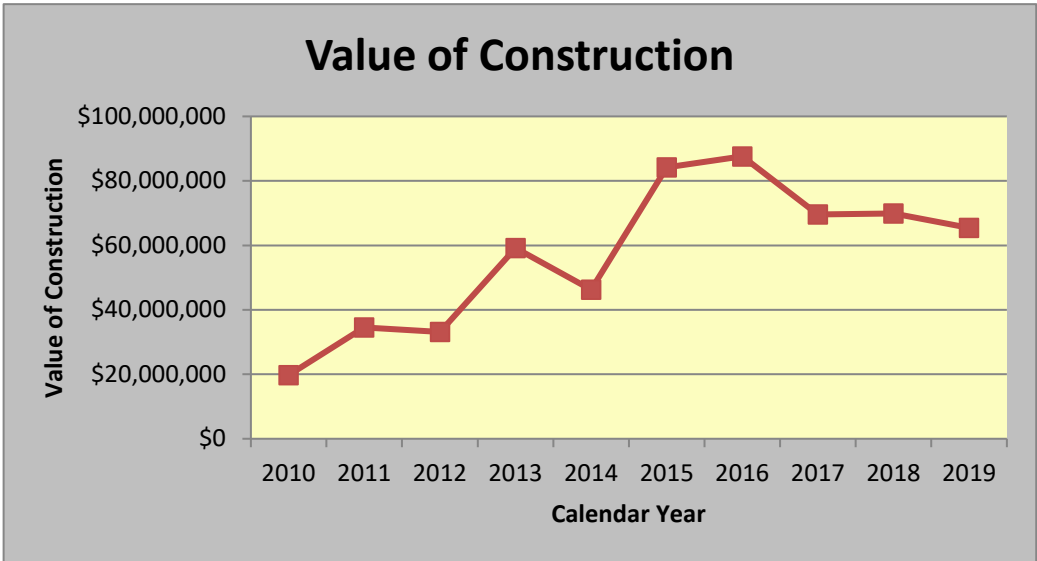
Building Permits Issued

This graph represents the total number of permits issued per year. Total permits includes new development, redevelopment, residential and commercial projects in the Village.



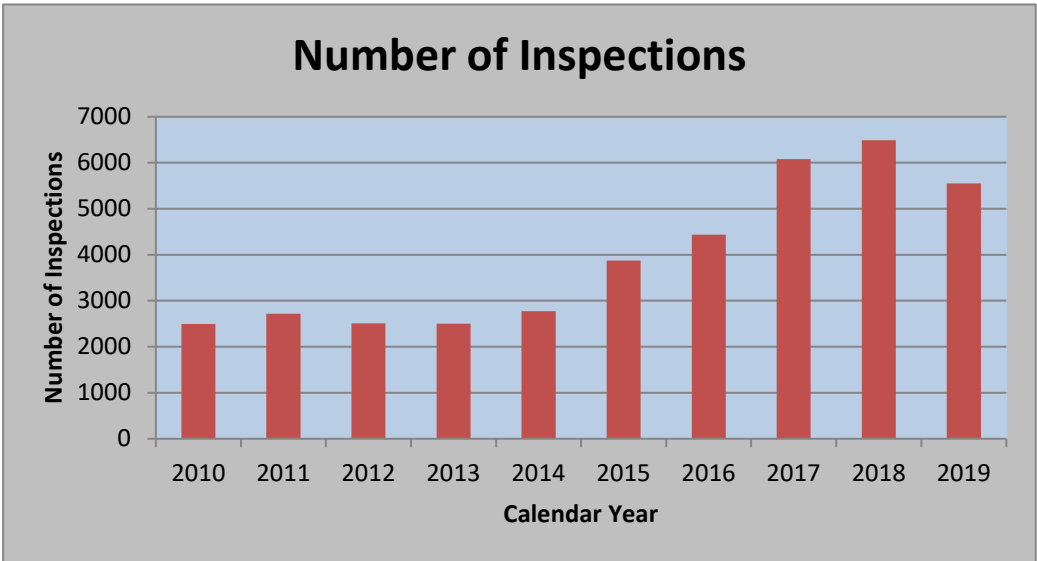
Value of Construction

This graph represents the total reported value of construction costs listed on permit applications per year. The value includes new development, redevelopment, residential and commercial costs in Woodridge.



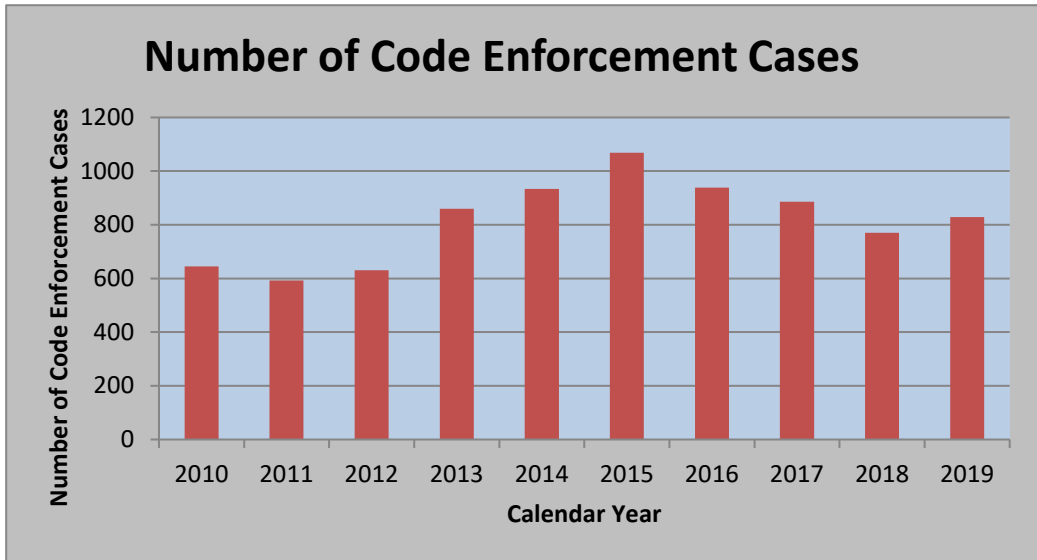
Building Inspections Completed

This graph represents the total number of building inspections performed per year. The number includes building and plumbing inspections on both residential and commercial projects in Woodridge. The decline in recent years is due to the completion of many developments.



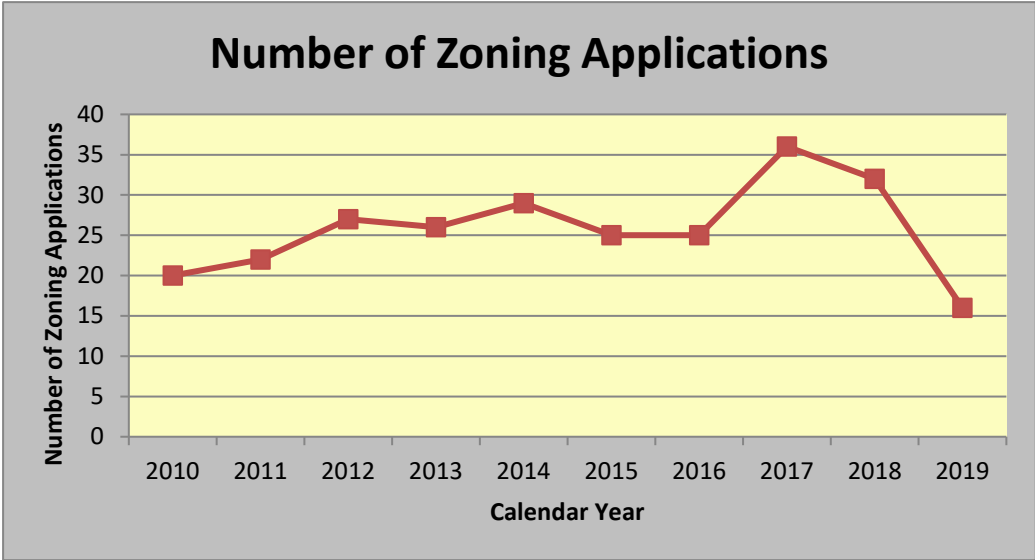
Code Enforcement Cases

This graph represents the total number of code enforcement complaints filed each year. Some of the most common issues include weed/tall grass, property maintenance, and drainage complaints. Trends from year to year are driven by the number of complaints received.



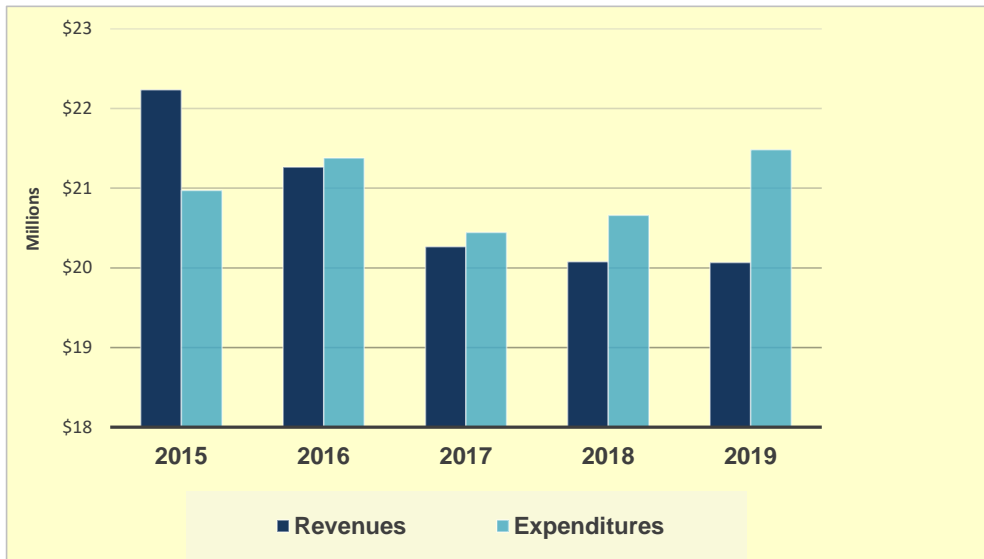
Zoning Applications

This graph represents the total number of zoning applications applied for each year. Zoning applications include: annexations, site plan reviews, planned unit developments and special uses. The decline in 2019 is due to the completion of many developments.



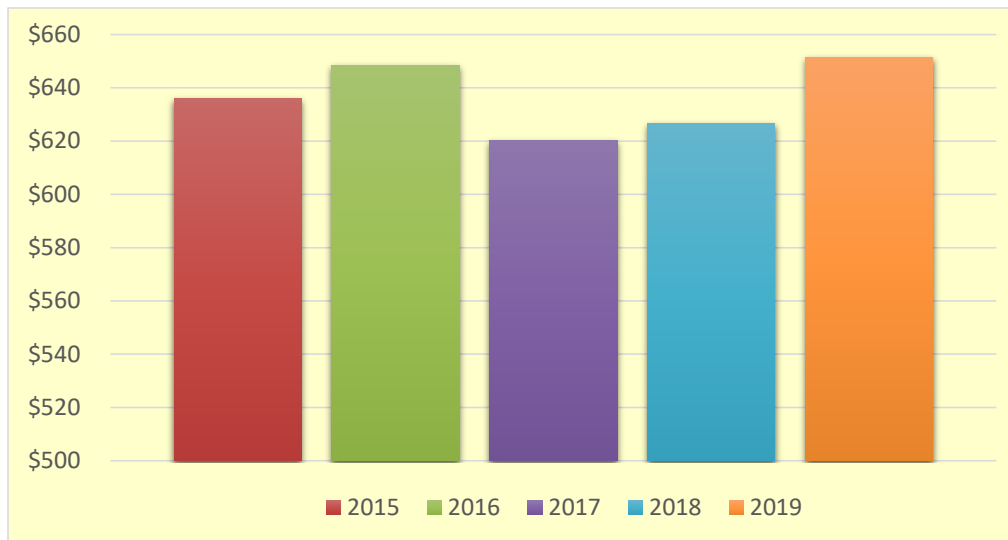
General Fund Revenues & Expenditures

This graph provides a summary of the relationship between total actual revenues and expenditures in the General Fund from fiscal year 2015 through 2019.



Total General Fund Expenditures per Resident

This chart shows total operating expenditures (including debt service and capital expenditures) for the General Fund per resident. The General Fund supports the major operations of the Village. This includes Administration, Finance, Community Development, Police and Public Works.



Note: In 2015 there were increases in Forestry and Stormwater capital, increase in rebates, increase in debt transfer due to last payment for Seven Bridges (offset in revenues), increase to MFT transfer and increase to Police Pension transfer.

2016 Expenses are mainly due to increases in Personnel and Services. This is offset by the change in policy with Capital Expenditures over \$20,000 being budgeted in the Capital Projects Fund.

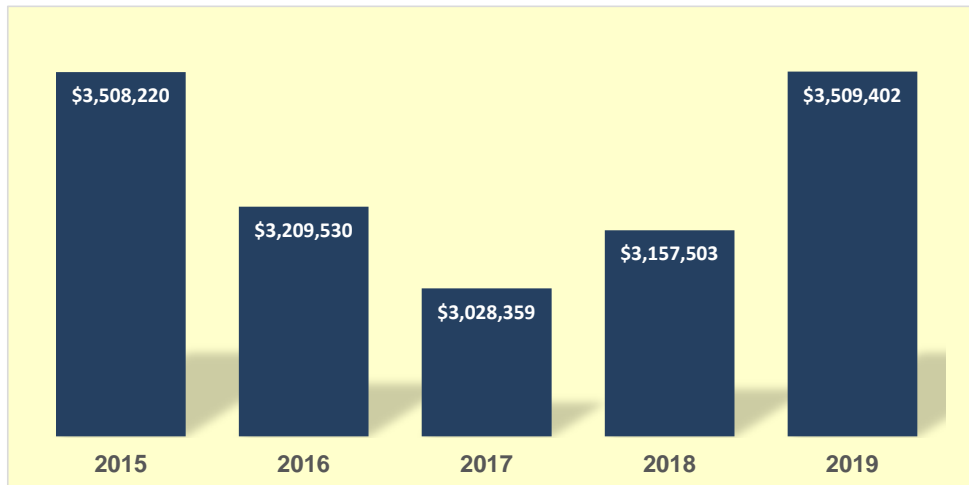
2017 Expenses are lower mainly due the final debt transfer for Bonds 2012A & 2012B totaling \$879,000 being made in 2016.

2018 Expenses are slightly higher due to filling Public Safety positions.

2019 Expenses are higher due to the increase in police pension funding.

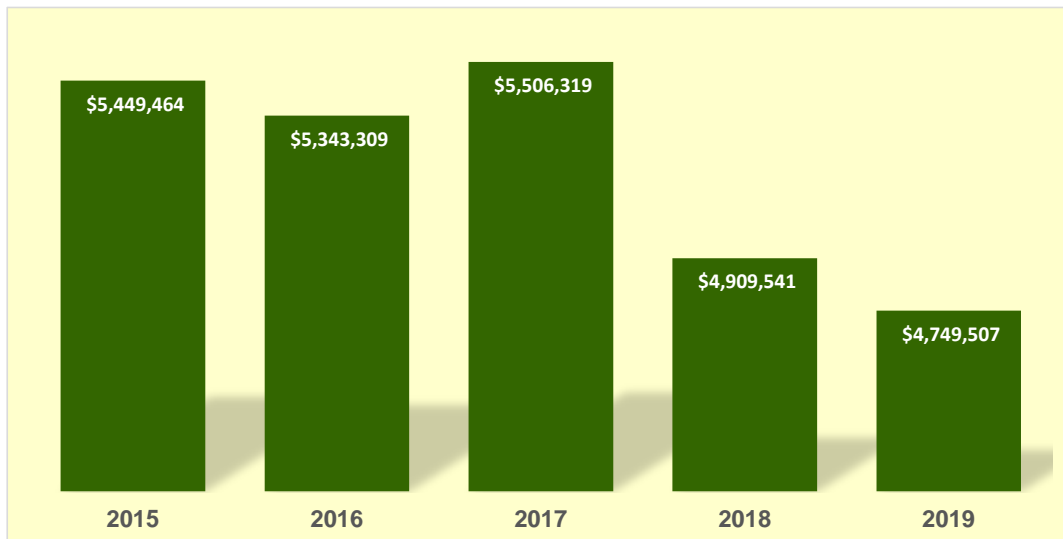
State Income Tax History

This chart illustrates the amount of Income Tax the Village receives from the State of Illinois. Income taxes are collected from residents throughout the state and distributed on a per capita basis. The 5 year average is \$3.3 million.



Sales Tax Revenue History

This chart depicts Sales Tax revenue, which is the Village's share (1 percent) of sales taxes collected in Woodridge by the Illinois Department of Revenue. Fiscal Year 2019 saw a 3% decrease in revenues.

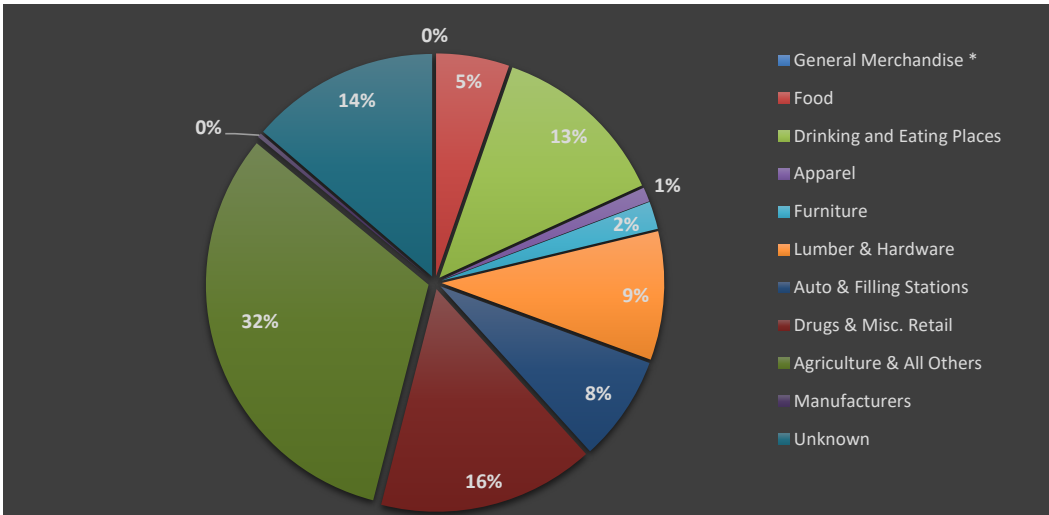


2018 revenues experienced a decline due to online sales being captured as State Use Tax. New legislation will eventually capture online sales as Sales Tax depicted above.

The Sales Tax Revenue History chart above does not include Home Rule Sales Tax revenue which is 0.75% with \$2 million in FY 2014, \$2.1 million in FY 2015, \$2.1 million in FY 2016, \$3.2 million in FY 2017, \$2.9 million in FY 2018, and \$2.9 million in FY 2019.

Sales Tax By Category - 2019

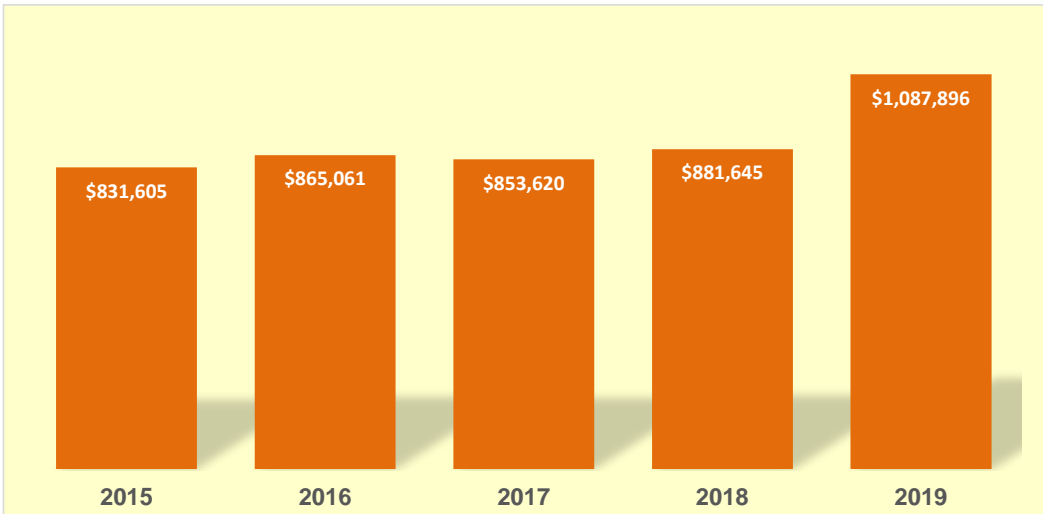
This chart illustrates taxable sales by category for calendar year 2019. Standard Industrial Classification Code Reporting from the Illinois Department of Revenue (IDOR) is based on calendar year. Unknown categories have less than four taxpayers, therefore no data is shown to protect the confidentiality of individual taxpayers.



* In 2018, certain taxpayers were not classified as General Merchandise.

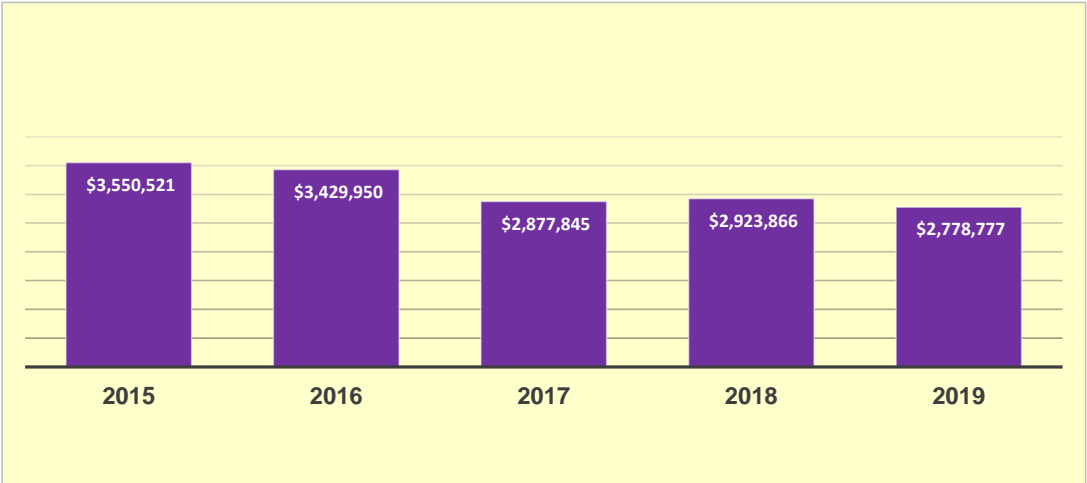
Motor Fuel Tax History

This chart illustrates the Motor Fuel Tax allocation from the State of Illinois. The Illinois Motor Fuel Tax (MFT) Fund is derived from a tax on the privilege of operating motor vehicles upon public highways and of operating recreational watercraft upon the waters of the State, based on the consumption of motor fuel. It is paid by distributors and suppliers, who collect the tax from their customers. The Department of Transportation allocates these monies according to the MFT Fund Distribution statute. The Village uses Motor Fuel Tax monies primarily to pay for roadway improvements.



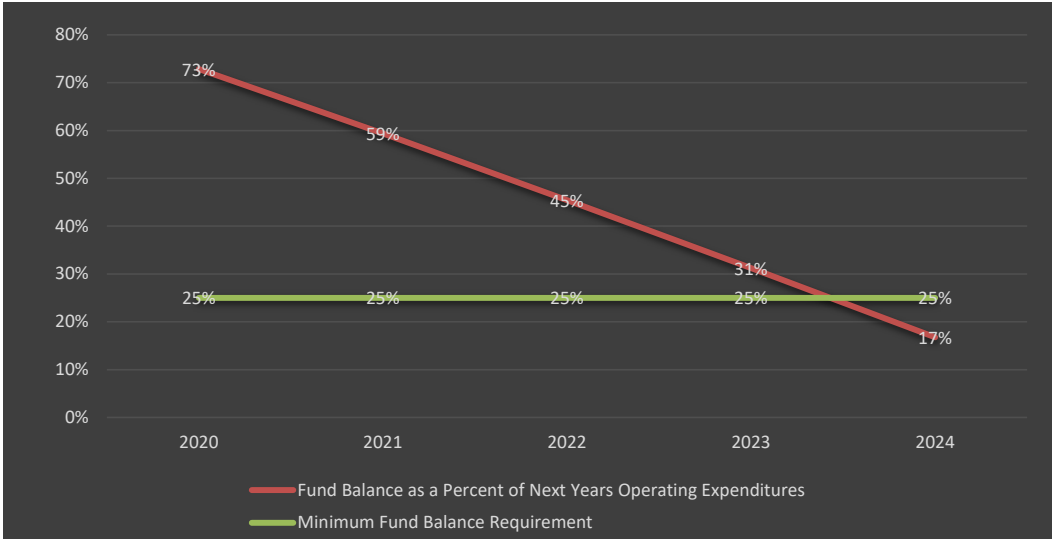
Utility Tax History

This chart illustrates Utility Tax Revenue which includes Telephone, Electric, Natural Gas and Water Taxes. In 2013, the Gas Use Tax (GUT) was implemented for natural gas customers who were not being taxed under the Municipal Utility Tax (MUT). Gas customers who received their gas from 3rd party suppliers could not be taxed under MUT, which is a tax on gross receipts. GUT is applied to only those customers previously not taxed and is a tax on usage (per therm). The ups and downs reflected on the graph are mainly weather related.



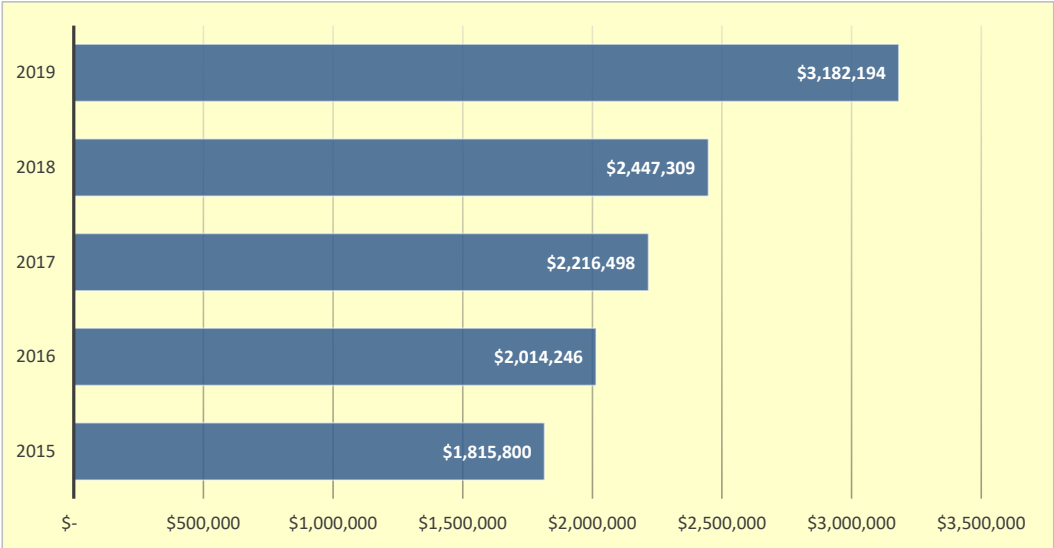
Year End General Fund Balance as % of Next Year's Operating Expenditures

This graph illustrates fund balance as a percent of the next years operating expenditures compared to the Village's fund balance policy. As part of the annual budget preparation process, the Village will project fund revenues and expenditures for four years beyond the budget year and compare the projected balances to the fund balance policy. The fifth year target is a 25% fund balance. The 5 year projection will allow the Village to identify potential problems and provide an opportunity for correction.



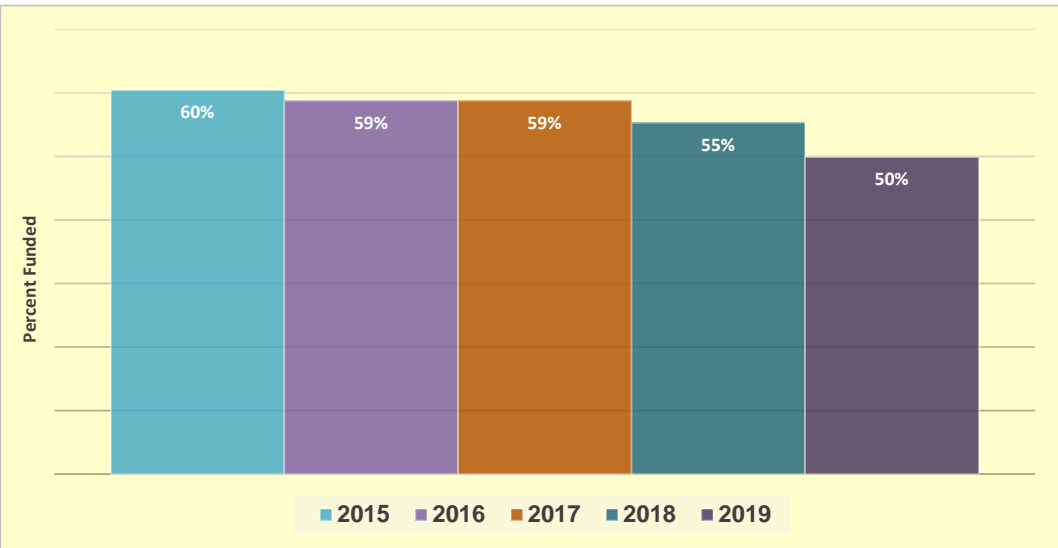
Police Pension Fund - Village Contributions

The chart illustrates the annual amounts contributed by the Village to the Police Pension Fund. The Village funds the pension at an actuarially determined amount in accordance with pension statutes. These contribution amounts are levied through property taxes. This is to fund the pensions of current and retired sworn police personnel.



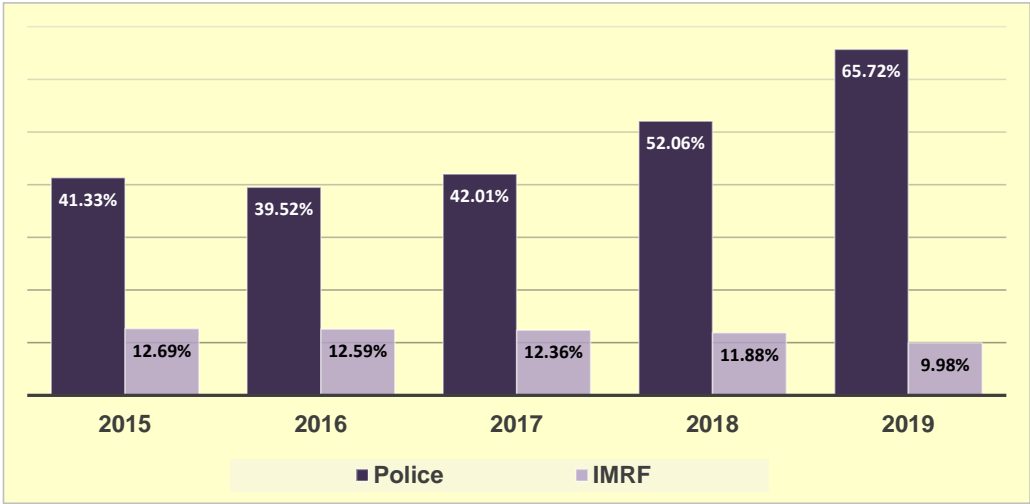
Police Pension Fund - Funded Ratio

The Police Pension Funded Ratio represents the amount of accumulated assets that have been set aside for the payment of future retirement benefits. It is the quotient of the actuarial value of plan and the actuarial accrued liability. In 2017, the Village Board put into place a pension funding policy that took a 3-year step down to adjust the assumptions used to calculate the pension liability to reflect more realistic market conditions. As a result, the funding level decreased. 2020 is the last year of the step down therefore, the funded percentage is expected to move upwards in future years, provided the pension plan meets the earnings assumptions in place. Funding is achieved through the employer's contribution (from the property tax levy), the employee's contribution (9.91%) and investment earnings.



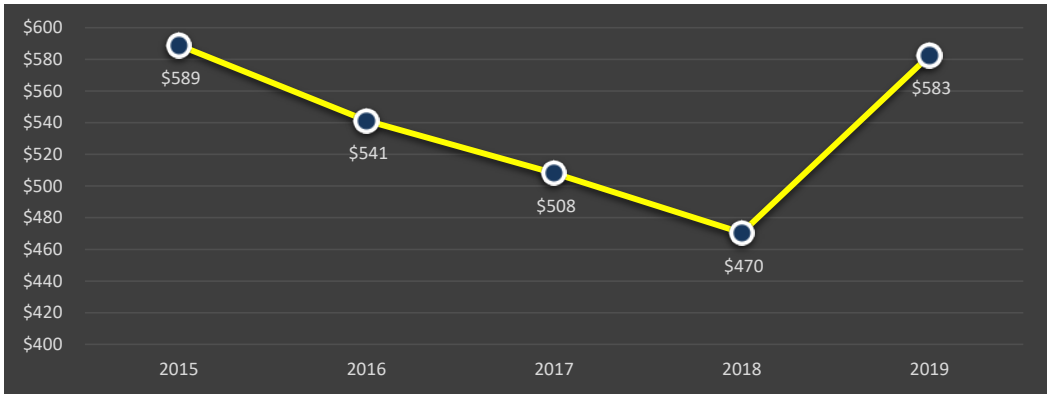
Employer Pension Contributions as a Percentage of Payroll

This chart illustrates the annual Employer Pension Contribution as a Percentage of Payroll for the Police Pension Fund and the Illinois Municipal Retirement Fund (IMRF). Employees with IMRF will also receive Social Security benefits. Sworn police are not eligible for Social Security benefits.



Total Debt Per Resident

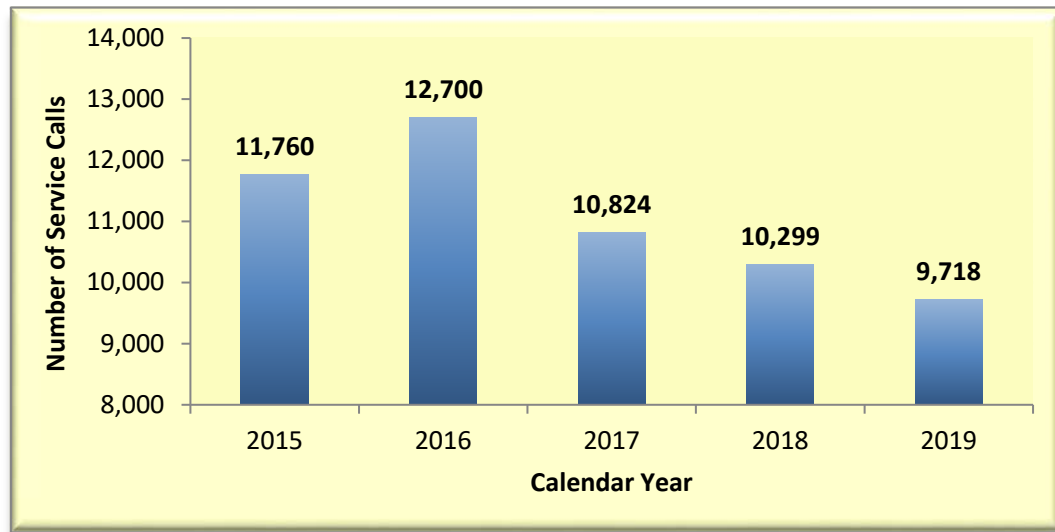
This chart shows the Village's total General Obligation Bonded debt per resident. The Village has a very low debt burden and is able to pay all of its outstanding debt service from revenue sources other than property taxes and abates the tax levies each year.



Public Safety Statistics

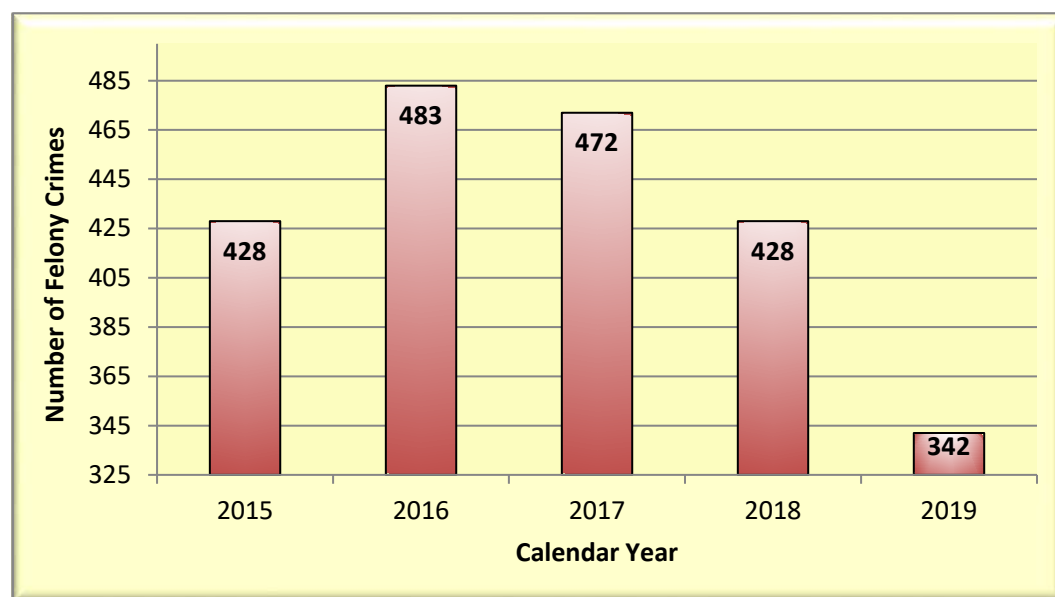
Police Service Calls

Below are the calls for service. Common service calls include: alarm calls, citizen assists, traffic incidents, and suspicious vehicle and person reports.



Part I Crimes

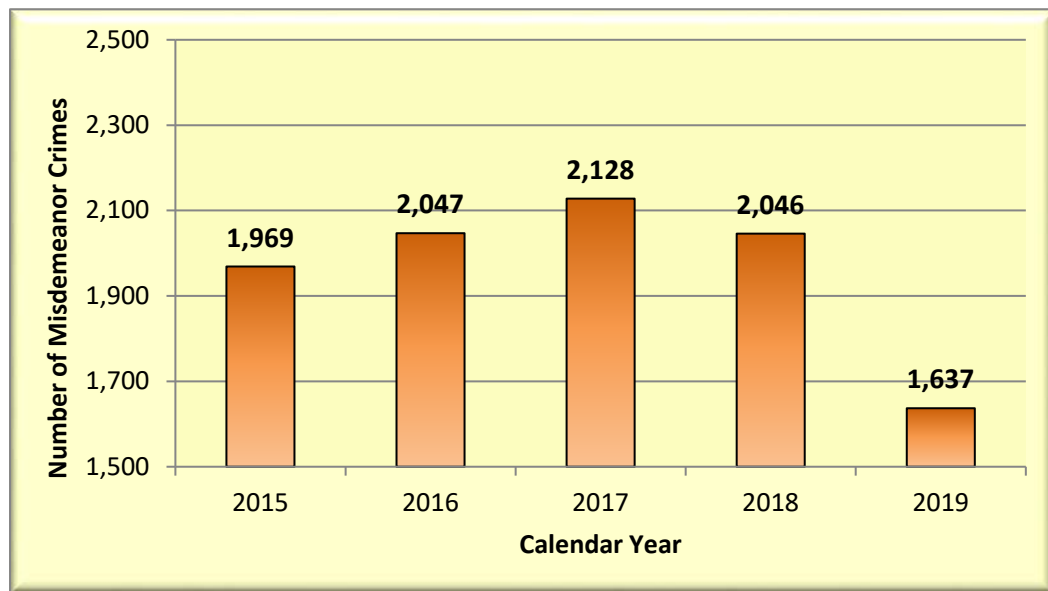
Common Part I crimes investigated by the officers include: armed robbery; auto theft; and residential burglary. The increase in 2016 is due a rise in burglaries from motor vehicles. The Village implemented the "Lock Your Car, That's the Key" campaign to spread awareness to educate the public on how to prevent car burglaries, which has helped to reduce these crimes.



Public Safety Statistics

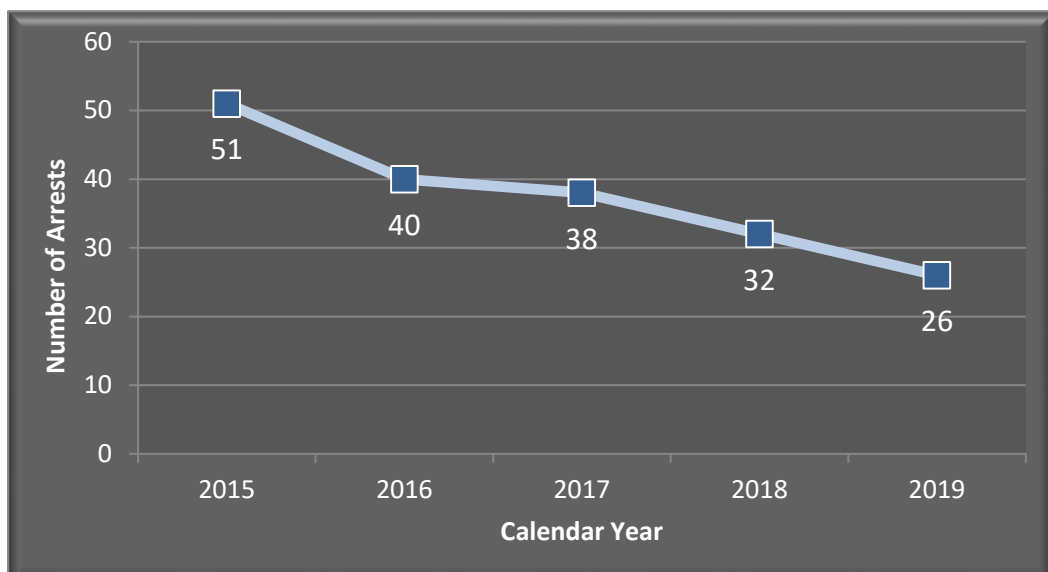
Part II Crimes

Common Part II crimes investigated by the officers include: trespassing; forgery; and interfering with or obstructing a police officer. Below are the number of misdemeanor crimes investigated from 2015 - 2019.



Driving Under the Influence of Alcohol

Below are the driving under the influence of alcohol arrests made by the department. The department receives grants on an annual basis to conduct DUI enforcement throughout the Village. These grants are typically issued by the Illinois Department of Transportation with increased enforcement around specific holidays. DUI prevention efforts and the rise of ride-sharing companies have contributed to the reduction in DUIs.



Public Safety Statistics

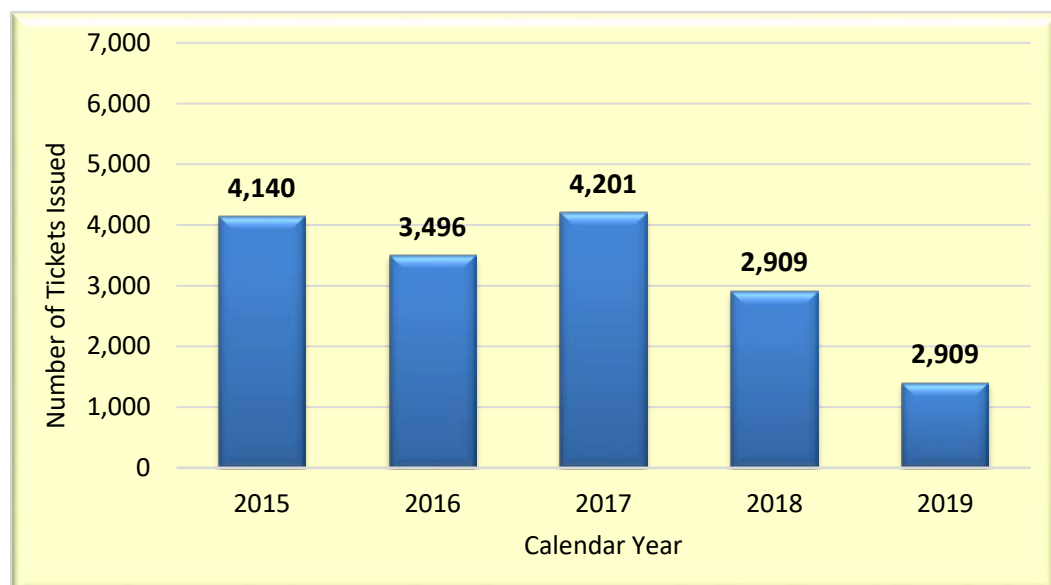
Traffic Citations

Common traffic citations issued by the department include: speeding tickets; disobeying traffic signals/signs; and failure to use a traffic signal. Below are the number of traffic citations issued by the department from 2015 - 2019.



Parking Tickets

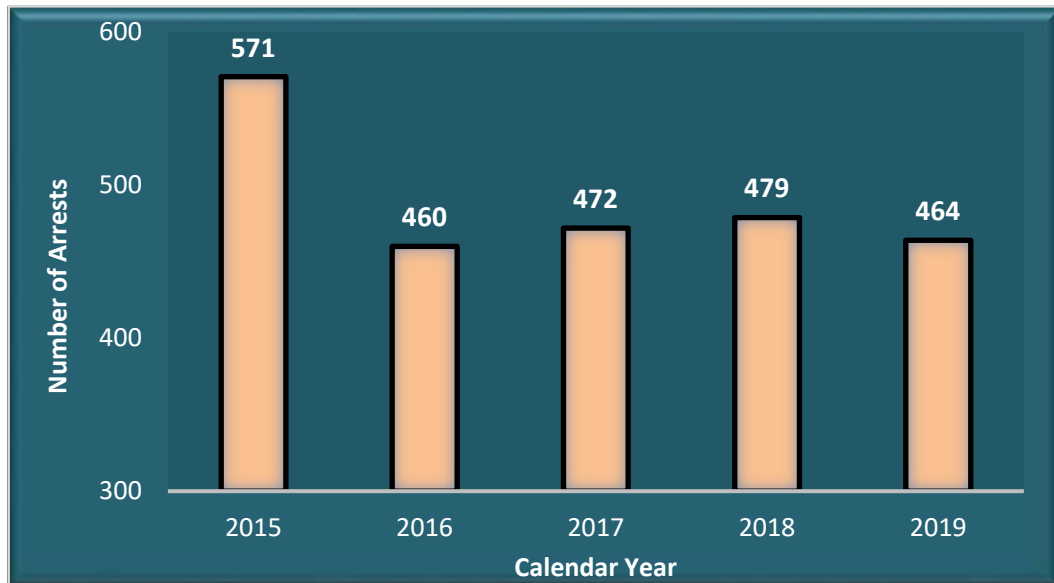
The most common parking tickets issued by the department include: overnight parking violations; parking in a handicapped zone; expired license plates; tobacco violations; seat belt citations; animal control violations; and liquor violations. Below are the parking tickets issued by the department from 2015 - 2019.



Public Safety Statistics

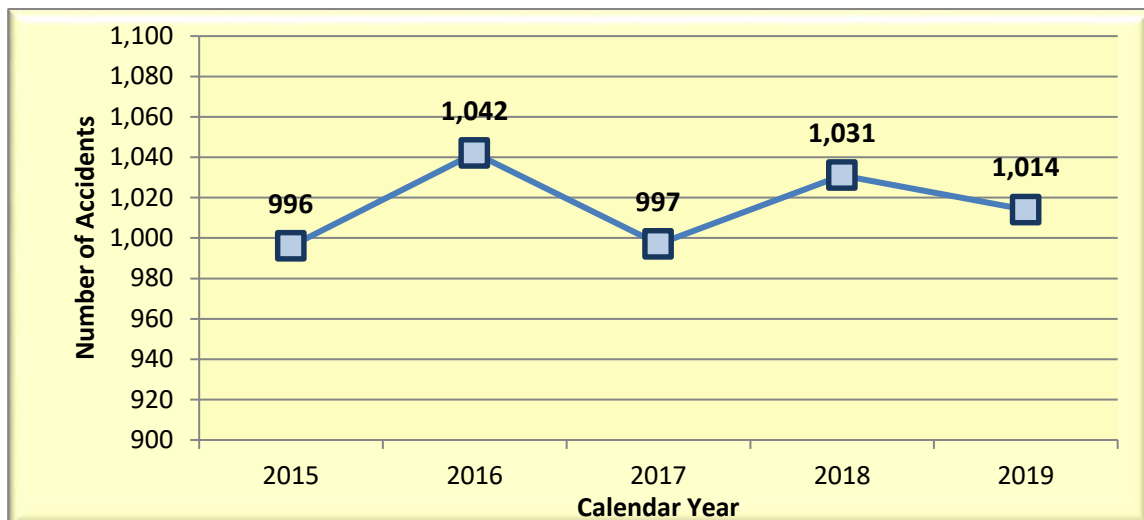
Traffic Arrests

The most common reasons for a traffic arrest include: driving while a license is suspended; driving while a license is revoked; driving without a valid driver's license; DUI, fleeing or eluding a police officer; leaving the scene of an accident; and excessive speeding. Below are the number of traffic arrests made from 2015 - 2019.



Traffic Accidents

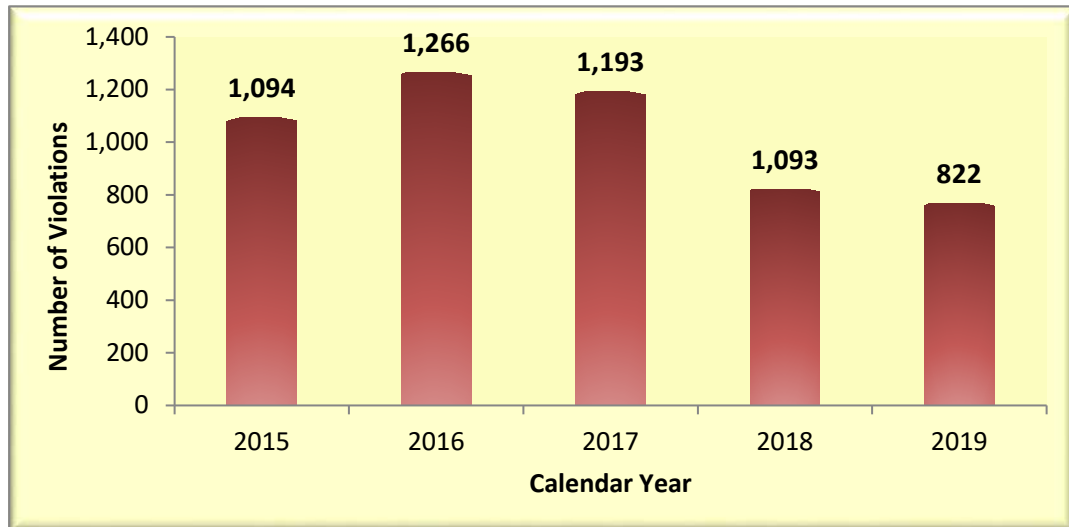
Below are the number of traffic accidents the department responded to from 2015 - 2019. Common traffic accidents include single vehicle accidents, multiple vehicle accidents and personal injury accidents.



Public Safety Statistics

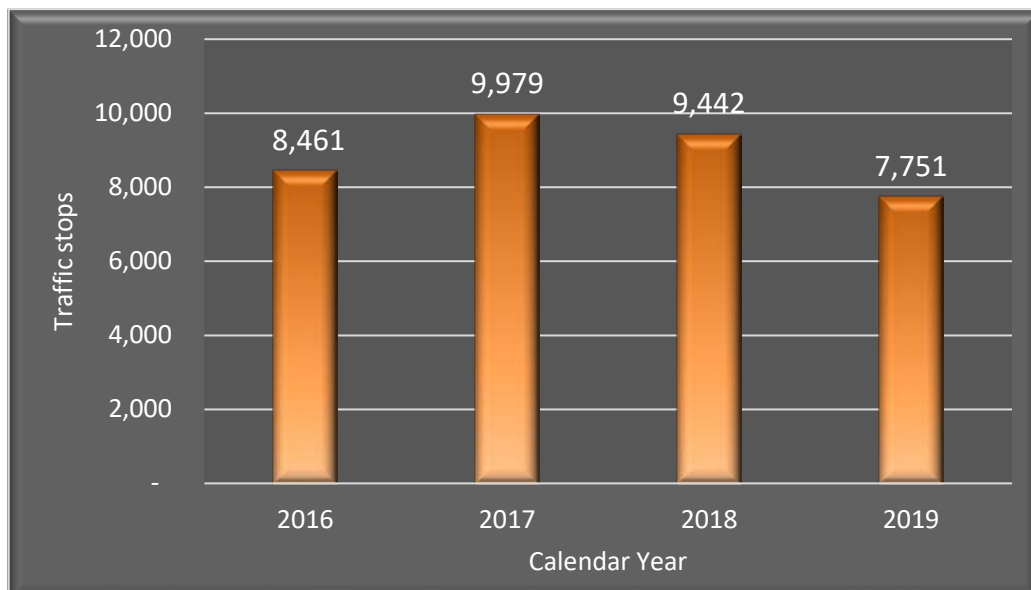
Fire Department Assistance

The Police Department assists the Fire Department when there is a fire or medical emergency. Officers train for how to respond to medical emergencies - such as using Narcan for narcotic overdoses. Below are the number of calls to assist the Fire Department from 2015 - 2019.



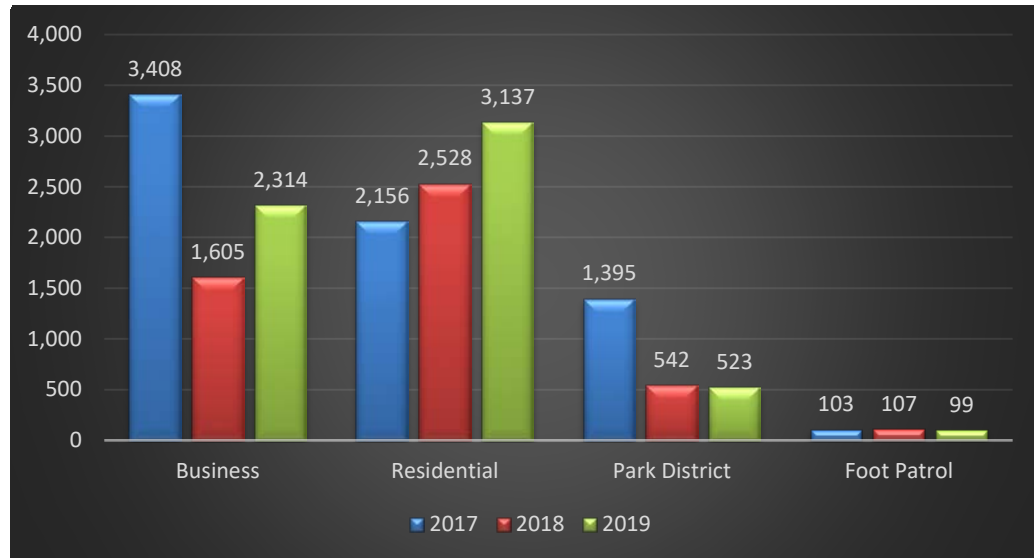
Traffic Stops

This is a new metric for tracking starting for calendar year 2016. Traffic stops help with changing behavior, for example, giving a warning or information to a motorist to wear a seat belt. While traffic stops can result in tickets, traffic stops also have a significant educational component for drivers.



Extra Patrols

The police department continues to make concerted efforts to increase community engagement and pro-active patrols to build community relations and reduce burglary to motor vehicle incidents.



VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Fund Structure

For budgeting purposes, the Village fund structure consists of those that have operating expenses and revenues applicable to the document. In addition, they are presented in a fashion similar to the manner in which they are reported in the annual financial statement.

General Fund

The General Fund is used to account for all financial resources except those required to be accounted for in another fund. This is often the main operating fund of a governmental unit.

1) General Fund

This is the chief operating fund of the Village. Most of the Village services are accounted for in this fund including the Legislative Department, (which now includes the former cost centers for Mayor and Board and Village Clerk, as well as the Charitable Contribution Fund), Administration, Finance, Community Development, Police and Public Works Departments.

2) Charitable Contributions

This fund was used for financial support to the community through a grant and scholarship program funded by a unique partnership between the Mayor and Board of Trustees and ProLogis Foundation.

Special Revenue Funds

Special Revenue Funds are created to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The Village maintains seven special revenue funds.

1) State Drug Enforcement Fund

This fund has State and local statute limitations related to spending as it is funded solely by illegal drug and DUI arrests as well as court awards related to asset forfeitures of these criminal offenses.

2) Federal Drug Enforcement Fund

This fund has federal limitations related to spending as it is funded solely awards related to asset forfeitures of criminal offenses.

3) Motor Fuel Tax Fund

The Motor Fuel Tax Fund is used to account for state shared motor fuel tax revenues that are legally restricted to maintenance and construction of streets and roads and related costs approved by the Illinois Department of Transportation.

4) Special Service Area #1 Fund

The Special Service Area #1 Fund is used to account for taxes levied for the maintenance of a stormwater management facility for the Seven Bridges area.

5) Special Service Area #3 Fund

The Special Service Area #3 Fund is used to account for taxes levied for the maintenance of a stormwater management facility for the Richfield Subdivision.

6) Special Service Area #5 Fund

The Special Service Area #5 Fund is used to account for taxes levied for the maintenance of a stormwater management facility for the Timbers Edge subdivision.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Fund Structure

Debt Service Funds

Debt Service Funds are created to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The Village now has one debt service fund.

1) Debt Service Fund

This fund accounts for the revenue and other financing sources used to service the Village's long-term debt.

Capital Projects Funds

Capital Projects Funds are created to account for all resources used for the acquisition of capital facilities by a governmental unit except those financed by Enterprise Funds. The Village maintains two such funds.

1) Capital Projects Fund

The Capital Projects Fund is used to account for the acquisition and improvement of Village property including infrastructure and general capital assets.

2) Vehicle and Equipment Replacement Fund

The Vehicle and Equipment Replacement Fund is used to account for the funds set aside on an annual basis for the eventual replacement of certain capital equipment and vehicles.

Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs of providing goods or services to the general public is financed or recovered primarily through user charges. In addition, an enterprise fund may be used where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management and control, accountability, or other purpose. The Village currently has two such funds.

1) Water and Sewer Fund

The Water and Sewer Fund is used to account for the provision of potable water and wastewater treatment services to the residents of the Village and some residents of the County. All activities necessary to provide such services are accounted for in this fund, including but not limited to, administration, operations and maintenance, financing and related debt service, billing and collection.

2) Water and Sewer Vehicle and Equipment Replacement Fund

The Vehicle and Equipment Replacement Fund is used to account for the funds set aside on an annual basis for the eventual replacement of certain capital equipment and vehicles.

Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies, or other governmental units, on a cost-reimbursement basis. The Village has one such fund.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Fund Structure

1) Municipal Garage Fund

The Municipal Garage Fund is used to account for the costs of operating a maintenance facility for vehicular equipment used by other Village departments. A monthly charge is assessed which provides for the cost of mechanics, fuel, repair parts, and other expenses.

Fiduciary Funds

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support Village programs. The reporting focus is net assets and changes in net assets and is reported using accounting principles similar to proprietary funds. The Village has one such fund.

1) Police Pension Fund

The Police Pension Fund is used to account for the accumulation of resources to be used for retirement annuity payments to employees on the police force at appropriate amounts and times in the future. The fund does not account for administrative costs of the system, which are borne by the General Fund. Resources are contributed by employees at rates fixed by law and by the Village at amounts determined by an annual actuarial study.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Fund Structure

Fund Structure Recap by Department:

		Administration/ Legislative	Community Development	Finance	Public Works	Police Department
General Fund	General Fund	✓	✓	✓	✓	✓
	Charitable Contributions	✓				
Special Revenues	State Drug Enforcement					✓
	Federal Drug Enforcement					✓
	Motor Fuel Tax Fund				✓	
	SSA # 1				✓	
	SSA # 3				✓	
	SSA # 5				✓	
Debt Service	Debt Service Fund			✓		
Capital Projects	Capital Projects Fund	✓	✓	✓	✓	✓
	Vehicle & Equipment Replacement Fund	✓	✓	✓	✓	✓
Enterprise Funds	Water & Sewer Fund			✓	✓	
	Water & Sewer - Vehicle & Equipment Replacement Fund			✓	✓	
Internal Service	Garage Fund	✓	✓	✓	✓	✓
Fiduciary	Police Pension Fund			✓		✓

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

FUND SUMMARY AND CHANGES IN FUND BALANCE

The fund balance is equal to the excess of assets over liabilities in a governmental fund.
It is resources remaining from prior years which are available to be budgeted in the current year.

						% Change in Budget 2021 to 2020	% Budget 2021 to Projected 2020
Fund	Actual 2018	Actual 2019	Revised Budget 2020	Projected Year End 2020	Budget 2021		
GENERAL FUND	GENERAL						
	Beginning Balance	\$23,001,028	\$22,417,449	\$20,998,449	\$20,998,449	\$20,738,377	-1.2%
	Revenues	\$20,071,054	20,060,890	20,924,999	21,131,952	19,771,377	-5.5%
	Expenses	20,654,633	21,479,890	22,708,600	21,392,024	23,638,104	4.1%
	Difference	(583,579)	(1,419,000)	(1,783,601)	(260,072)	(3,866,727)	116.8%
	Ending Balance	\$22,417,449	\$20,998,449	\$19,214,848	\$20,738,377	\$16,871,650	-12.2%
	<i>The decrease in the 2021 Fund Balance is due to a planned spenddown in reserves in the General Fund due to revenue losses from COVID-19.</i>						
	CHARITABLE CONTRIBUTIONS						
	Beginning Balance	\$303,907	\$304,699	\$308,540	\$308,540	\$311,880	1.1%
	Revenues	4,291	6,841	31,740	6,840	5,000	-84.2%
	Expenses	3,500	3,000	3,500	3,500	3,500	0.0%
	Difference	791	3,841	28,240	3,340	1,500	-94.7%
	Ending Balance	\$304,699	\$308,540	\$336,780	\$311,880	\$313,380	-6.9%
CAPITAL PROJECTS FUNDS	CAPITAL PROJECTS						
	Beginning Balance	\$11,420,323	\$12,688,160	\$14,510,837	\$14,510,837	\$14,758,205	1.7%
	Revenues	4,094,566	8,652,734	4,166,650	3,701,205	4,290,883	3.0%
	Expenses	2,826,730	6,830,057	6,363,762	3,453,837	12,311,594	93.5%
	Difference	1,267,836	1,822,677	(2,197,112)	247,368	(8,020,711)	265.1%
	Ending Balance	\$12,688,160	\$14,510,837	\$12,313,725	\$14,758,205	\$6,737,494	-45.3%
	<i>The decrease in fund balance is due to Phase I of the Police and Public Works facilities project, which is budgeted in 2021.</i>						
	VEHICLE & EQUIPMENT REPLACEMENT						
	Beginning Balance	\$2,526,037	\$2,583,655	\$2,689,226	\$2,689,226	\$2,272,726	-15.5%
	Revenues	325,501	349,216	417,504	0	346,692	-17.0%
	Expenses	267,883	243,645	1,121,000	416,500	902,000	-19.5%
	Difference	57,618	105,571	(703,496)	(416,500)	(555,308)	-21.1%
	Ending Balance	\$2,583,655	\$2,689,226	\$1,985,730	\$2,272,726	\$1,717,418	-13.5%
	<i>In 2020, the Village eliminated department transfers to the VERP Fund as part of the cost-cutting efforts in response to COVID-19, which decreased the fund balance.</i>						

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

FUND SUMMARY AND CHANGES IN FUND BALANCE

The fund balance is equal to the excess of assets over liabilities in a governmental fund.
It is resources remaining from prior years which are available to be budgeted in the current year.

						%	%	
						Change	Budget	
						in Budget	2021	
Fund	Actual	Actual	Revised	Projected	Budget	2021 to	to Projected	
	2018	2019	Budget	Year End	2021	2020	2020	
			2020	2020				
SPECIAL REVENUE FUNDS	STATE DRUG ENFORCEMENT							
	Beginning Balance	\$1,089,334	\$492,691	\$523,120	\$523,120	\$525,120	0.4%	0.4%
	Revenues*	55,999	33,381	62,700	6,000	4,300	-93.1%	-28.3%
	Expenses	652,642	2,952	4,000	4,000	21,000	425.0%	425.0%
	Difference	(596,643)	30,429	58,700	2,000	(16,700)	-128.4%	-935.0%
	Ending Balance	\$492,691	\$523,120	\$581,820	\$525,120	\$508,420	-12.6%	-3.2%
	The Village no longer estimates drug enforcement revenues to be in compliance with county and federal policies, which has reduced the budgetary fund balance.							
	FEDERAL DRUG ENFORCEMENT							
	Beginning Balance	\$0	\$755,280	\$677,278	\$677,278	\$634,528	-6.3%	-6.3%
	Revenues*	773,417	124,662	59,965	12,800	9,650	-83.9%	-24.6%
	Expenses	18,137	202,664	15,600	55,550	46,045	195.2%	-17.1%
	Difference	755,280	(78,002)	44,365	(42,750)	(36,395)	-182.0%	-14.9%
	Ending Balance	\$755,280	\$677,278	\$721,643	\$634,528	\$598,133	-17.1%	-5.7%
	The Village no longer estimates drug enforcement revenues to be in compliance with county and federal policies, which has reduced the budgetary fund balance.							
	MOTOR FUEL TAX							
	Beginning Balance	\$2,135,850	\$1,895,478	\$1,619,534	\$1,619,534	\$1,691,931	4.5%	4.5%
	Revenues	1,615,354	1,719,382	1,888,000	1,993,513	2,325,178	23.2%	16.6%
	Expenses	1,855,726	1,995,326	2,710,524	1,921,116	2,977,958	9.9%	55.0%
	Difference	(240,372)	(275,944)	(822,524)	72,397	(652,780)	-20.6%	-1001.7%
	Ending Balance	\$1,895,478	\$1,619,534	\$797,010	\$1,691,931	\$1,039,151	30.4%	-38.6%
	The additional revenue from the State's Transportation Renwal Fund has helped increase the fund balance.							

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

FUND SUMMARY AND CHANGES IN FUND BALANCE

The fund balance is equal to the excess of assets over liabilities in a governmental fund.
It is resources remaining from prior years which are available to be budgeted in the current year.

						%	%	
			Revised	Projected		Change	Budget	
Fund	Actual	Actual	Budget	Year End	Budget	in Budget	2021	
	2018	2019	2020	2020	2021	2021 to	to Projected	
						2020	2020	
SPECIAL REVENUE FUNDS-CONTINUED	<u>TIF #2 - JANES AVENUE</u>							
	Beginning Balance	\$3,042,209	\$3,489,743	\$0	\$0	\$0	0.0%	0.0%
	Revenues	511,930	555,833	0	0	0	0.0%	0.0%
	Expenses	64,396	4,045,576	0	0	0	0.0%	0.0%
	Difference	447,534	(3,489,743)	0	0	0	0.0%	0.0%
	Ending Balance	\$3,489,743	\$0	\$0	\$0	\$0	0.0%	0.0%
	TIF #2 expired in 2019, and the fund has been closed out.							
	<u>SPECIAL SERVICE AREA #1-SEVEN BRIDGES</u>							
	Beginning Balance	\$436,221	\$479,028	\$524,638	\$524,638	\$568,118	8.3%	8.3%
	Revenues	44,308	45,610	47,450	45,480	45,060	-5.0%	-0.9%
	Expenses	1,500	0	10,000	2,000	2,500	-75.0%	25.0%
	Difference	42,808	45,610	37,450	43,480	42,560	13.6%	-2.1%
	Ending Balance	\$479,028	\$524,638	\$562,088	\$568,118	\$610,678	8.6%	7.5%
	<u>SPECIAL SERVICE AREA #3-RICHFIELD PLACE</u>							
	Beginning Balance	\$48,604	\$54,176	\$56,207	\$56,207	\$59,487	5.8%	5.8%
	Revenues	7,658	8,273	8,060	8,380	8,235	2.2%	-1.7%
	Expenses	2,087	6,242	6,000	5,100	6,200	3.3%	21.6%
	Difference	5,571	2,031	2,060	3,280	2,035	-1.2%	-38.0%
	Ending Balance	\$54,176	\$56,207	\$58,267	\$59,487	\$61,522	5.6%	3.4%
	<u>SPECIAL SERVICE AREA #5-TIMBERS EDGE</u>							
	Beginning Balance	\$0	\$4,000	\$11,151	\$11,151	\$18,401	65.0%	65.0%
Revenues	4,000	7,151	8,770	7,250	7,250	-17.3%	0.0%	
Expenses	0	0	4,485	0	4,485	0.0%	#DIV/0!	
Difference	4,000	7,151	4,285	7,250	2,765	-35.5%	-61.9%	
Ending Balance	\$4,000	\$11,151	\$15,436	\$18,401	\$21,166	37.1%	15.0%	
The Village has budgeted, but not expended any funds from SSA#5, as a result, the fund balance has increased.								

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

FUND SUMMARY AND CHANGES IN FUND BALANCE

The fund balance is equal to the excess of assets over liabilities in a governmental fund.
It is resources remaining from prior years which are available to be budgeted in the current year.

						% Change in Budget 2021 to 2020	% Budget 2021 to Projected 2020
Fund	Actual 2018	Actual 2019	Revised Budget 2020	Projected Year End 2020	Budget 2021		
DEBT SERVICE	<u>DEBT SERVICE</u>						
	Beginning Balance	\$154,132	\$279,928	\$284,998	\$284,998	\$289,684	1.6%
	Revenues	1,844,331	1,788,200	2,096,990	2,098,730	2,403,583	14.6%
	Expenses	1,718,536	1,783,130	2,093,659	2,094,044	2,401,279	14.7%
	Difference	125,796	5,070	3,331	4,686	2,304	-30.8%
	Ending Balance	\$279,928	\$284,998	\$288,329	\$289,684	\$291,988	1.3%
ENTERPRISE FUNDS	<u>WATER & SEWER</u>						
	Beginning Balance	\$3,510,130	\$4,689,275	\$5,320,267	\$5,320,267	\$7,394,636	39.0%
	Revenues	10,441,545	9,787,941	10,187,965	10,757,529	10,160,755	-0.3%
	Expenses	9,262,400	9,156,949	12,071,978	8,683,160	13,286,518	10.1%
	Difference	1,179,145	630,992	(1,884,013)	2,074,369	(3,125,763)	65.9%
	Ending Balance*	\$4,689,275	\$5,320,267	\$3,436,254	\$7,394,636	\$4,268,873 *	24.2%
	* (Adjusted to cash basis- Ending Balance=Net Current Assets)						
	Expenses were significantly under budget in 2020 as a few capital projects were rolled-over, which has increased the fund balance.						
	<u>WATER & SEWER VEHICLE & EQUIPMENT REPLACEMENT</u>						
	Beginning Balance	\$1,329,939	\$1,122,124	\$1,130,122	\$1,130,122	\$1,036,378	n/a
	Revenues	180,372	222,397	234,501	218,056	258,464	10.2%
	Expenses	388,186	0	565,000	311,800	1,244,030	120.2%
	Difference	(207,814)	222,397	(330,499)	(93,744)	(985,566)	198.2%
	Ending Balance	\$1,122,124	\$1,130,122	\$799,623	\$1,036,378	\$50,812	-93.6%
	* (Adjusted to cash basis- Ending Balance=Net Current Assets)						
	Year 1 of the Water Meter Replacement is scheduled for 2021, which has reduced the fund balance.						

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

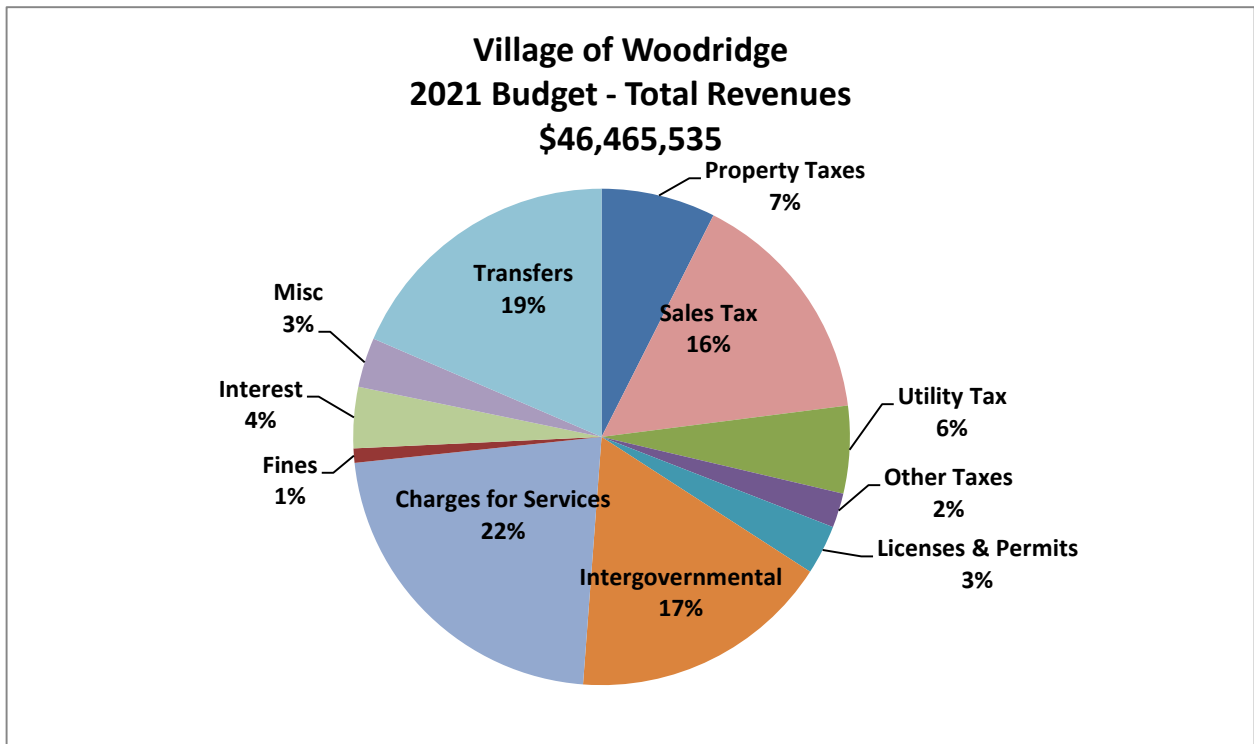
FUND SUMMARY AND CHANGES IN FUND BALANCE

The fund balance is equal to the excess of assets over liabilities in a governmental fund.
It is resources remaining from prior years which are available to be budgeted in the current year.

		Actual	Actual	Revised	Projected		%	%
		2018	2019	Budget	Year End	Budget	Change	Budget
<u>Fund</u>				<u>2020</u>	<u>2020</u>	<u>2021</u>	in Budget	2021
							2021 to	to Projected
							2020	2020
INTERNAL SERVICE	<u>MUNICIPAL GARAGE</u>							
	Beginning Balance	\$697,198	\$258,013	\$202,858	\$202,858	\$328,232	61.8%	61.8%
	Revenues	833,690	902,521	872,890	813,876	778,910	-10.8%	-4.3%
	Expenses	1,272,875	957,676	840,520	688,502	826,260	-1.7%	20.0%
	Difference	(439,185)	(55,155)	32,370	125,374	(47,350)	-246.3%	-137.8%
	Audit Entries							
	Ending Balance	\$258,013	\$202,858	\$235,228	\$328,232	\$280,882	19.4%	-14.4%
<i>Expenditures were under budget in 2020 due to lower fuel prices, which increased the fund balance.</i>								
FIDUCIARY FUND	<u>POLICE PENSION</u>							
	Beginning Balance	\$35,542,741	\$33,457,750	\$39,705,348	\$39,705,348	\$41,250,256	3.9%	3.9%
	Revenues	1,532,867	9,764,917	5,498,194	5,161,414	6,049,928	10.0%	17.2%
	Expenses	3,617,858	3,517,319	3,625,017	3,616,506	3,742,848	3.3%	3.5%
	Difference	(2,084,992)	6,247,598	1,873,177	1,544,908	2,307,080	23.2%	49.3%
	Ending Balance	\$33,457,750	\$39,705,348	\$41,578,525	\$41,250,256	\$43,557,336	4.8%	5.6%
<u>TOTAL ALL FUNDS</u>								
BEGINNING FUND BALANCES		\$85,237,654	\$84,971,449	\$88,562,572	\$88,562,572	\$91,877,958	3.7%	0.0%
TOTAL REVENUES		\$42,340,883	\$54,029,949	\$46,506,378	\$45,963,025	\$46,465,265	-0.1%	-1.2%
TOTAL EXPENSES		\$42,607,089	\$50,224,426	\$52,143,645	\$42,647,639	\$61,414,321	17.8%	-18.2%
DIFFERENCE		(\$266,205)	\$3,805,523	(\$5,637,267)	\$3,315,386	(\$14,949,056)	165.2%	-158.8%
ENDING FUND BALANCES		\$84,971,449	\$88,562,572	\$82,925,305	\$91,877,958	\$76,928,902	-7.2%	10.8%

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

TOTAL REVENUES



Property Taxes	\$3,456,324
Sales Taxes	7,220,757
Utility Taxes	2,647,900
Other Taxes	1,040,650
Licenses & Permits	1,496,525
Intergovernmental Revenue	7,923,533
Charges for Services	10,287,237
Fines & Forfeits	433,500
Interest	1,848,789
Other	1,502,628
Transfers	8,607,692
Total Revenues	<u>\$46,465,535</u>

**VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET
REVENUE SUMMARY COMPARISON**

FUND NAME	ACCOUNT #	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 YEAR-END EST.	2021 BUDGET
GENERAL FUND						
General	101	20,071,054	20,060,890	20,924,999	21,131,952	19,771,377
Charitable Contributions	206	4,291	6,841	31,740	6,840	5,000
TOTAL GENERAL FUND		\$20,075,345	\$20,067,731	\$20,956,739	\$21,138,792	\$19,776,377
SPECIAL REVENUE FUNDS						
State Drug Enforcement Fund*	201	55,999	33,381	62,700	6,000	4,300
Federal Drug Enforcement Fund*	202	773,417	124,662	59,965	12,800	9,650
Motor Fuel Tax	210	1,615,354	1,719,382	1,888,000	1,993,513	2,325,178
TIF #2 - Janes Avenue**	220	511,930	555,833	0	0	0
Special Service Area #1 - Seven Bridges	240	44,308	45,610	47,450	45,480	45,060
Special Service Area #3 - Richfield Place	241	7,658	8,273	8,060	8,380	8,235
Special Service Area #5 - Timbers Edge	242	4,000	7,151	8,770	7,250	7,250
TOTAL SPECIAL REVENUE FUNDS		\$3,012,666	\$2,494,292	\$2,074,945	\$2,073,423	\$2,399,673
CAPITAL PROJECTS FUNDS						
Capital Projects Fund	301	4,094,566	8,652,734	4,166,650	3,701,205	4,290,883
Equipment Replacement	302	325,501	349,216	417,504	0	346,962
TOTAL CAPITAL PROJECTS FUNDS		\$4,420,067	\$9,001,950	\$4,584,154	\$3,701,205	\$4,637,845
DEBT FUNDS						
Debt Service	401	1,844,331	1,788,200	2,096,990	2,098,730	2,403,583
TOTAL DEBT FUNDS		\$1,844,331	\$1,788,200	\$2,096,990	\$2,098,730	\$2,403,583
ENTERPRISE FUNDS						
Water & Sewer Fund	501	10,441,545	9,787,941	10,187,965	10,757,529	10,160,755
Water & Sewer-Equipment Replacement	502	180,372	222,397	234,501	218,056	258,464
TOTAL ENTERPRISE FUNDS		\$10,621,917	\$10,010,338	\$10,422,466	\$10,975,585	\$10,419,219
INTERNAL SERVICE FUND						
Municipal Garage	601	833,690	902,521	872,890	813,876	778,910
TOTAL INTERNAL SERVICE FUND		\$833,690	\$902,521	\$872,890	\$813,876	\$778,910
FIDUCIARY FUND						
Police Pension Benefits	701	1,532,867	9,764,917	5,498,194	5,161,414	6,049,928
TOTAL FIDUCIARY FUND		\$1,532,867	\$9,764,917	\$5,498,194	\$5,161,414	\$6,049,928
GRAND TOTALS		\$42,340,883	\$54,029,949	\$46,506,378	\$45,963,025	\$46,465,535

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Revenue Assumptions

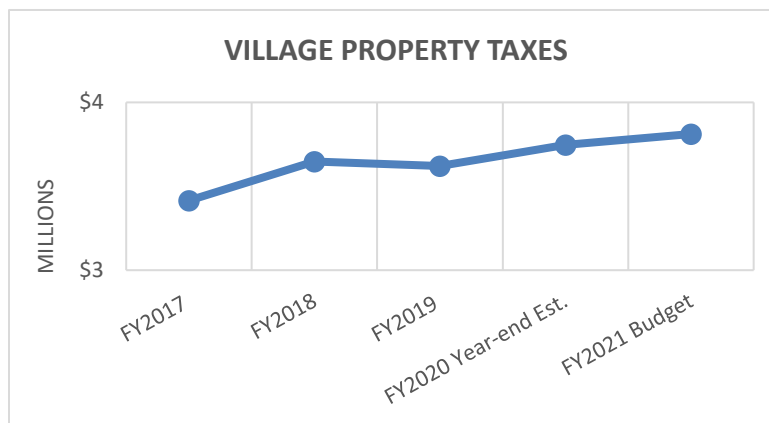
General Fund

Property Taxes

For the 2020 Property Tax Levy, the Village has determined its property tax levy to increase only by the amount of growth in the Equalized Assessed Valuation (EAV) from new construction that occurred in 2019. This year is being used in order to capture the actual new growth, without having to then come back in the spring and abate the levy. Actual new growth from construction was \$20,398,570. This allowed for a levy increase of 1.6% or \$51,350.

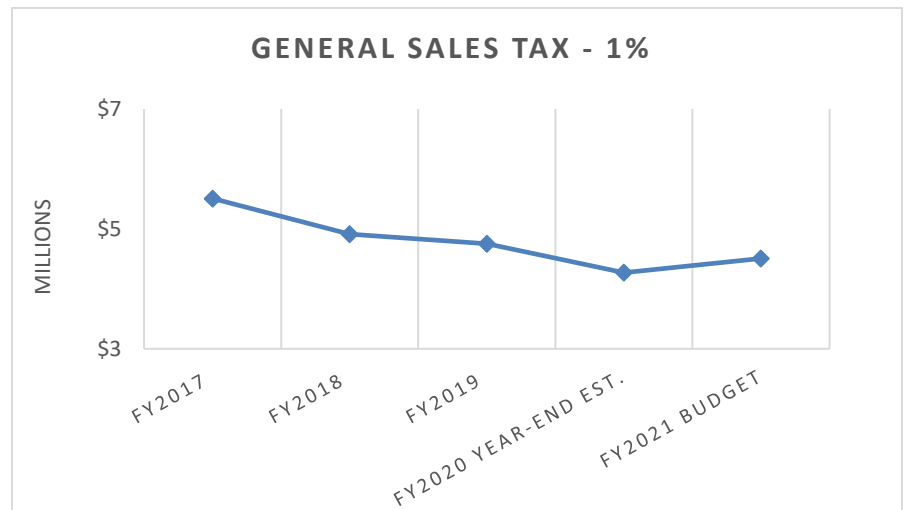
The Village has determined their 2020 tax levy to be \$5,045,294.25. This amount includes levies for debt service on the Village's bond issues; however, the Village will abate the amounts for debt service, reducing the property tax levy to \$3,301,350. This is a 1.6% increase over last year, although the Village's tax rate to the individual property owner will actually decrease. Based on current EAV projections, for every \$100,000 in property value, for example, a resident will pay approximately \$82 to the Village. This is a \$3 reduction in taxes compared to last year.

Of the Village's total 2020 levy amount, the entire \$3,301,350 is levied for Police Pensions. This is the second year there will be no dollars levied for general corporate purposes.



Sales Tax

Municipalities in the State of Illinois receive taxes based on 1% of all sales collected in the community. The Village of Woodridge, as a home rule municipality, has also implemented a Home Rule Sales Tax of 0.75%. One-third of the Home Rule Sales Tax remains in the General Fund and is used mainly for Storm Water Maintenance, but is available for other expenditures as needed. In the Capital Projects Fund, one-third of



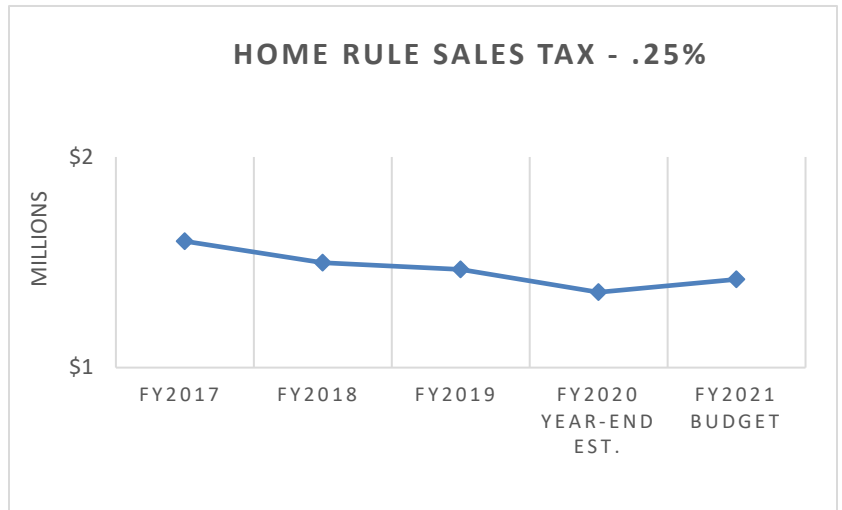
VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Revenue Assumptions

the tax funds reinvestment opportunities and the remaining portion is for future facility needs.

The State of Illinois now collects a 1.5% collection fee on all locally imposed sales taxes that are administered by the Illinois Department of Revenue. For the Village of Woodridge; as a result, staff has budgeted \$13,775 in estimated fees to be collected by the State.

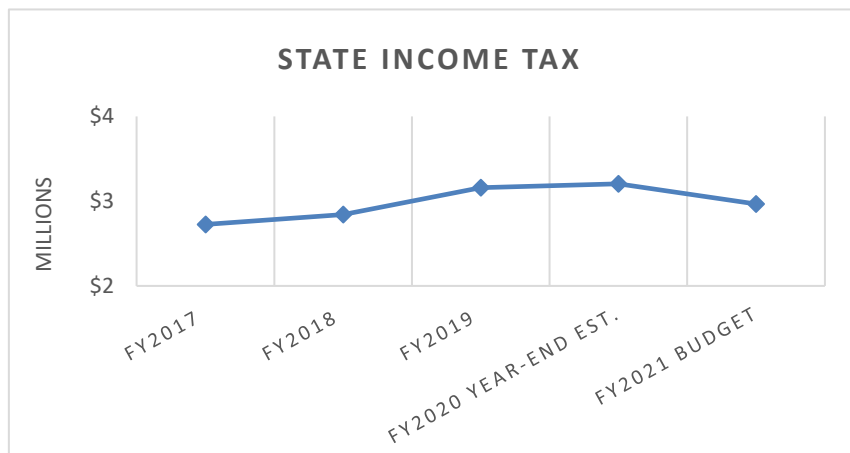
The Home Rule and General Sales Tax estimates for the FY2021 budget were reduced 12% due to the ongoing recession created by the COVID-19 pandemic.



State Income Tax

The State of Illinois distributes Income Taxes collected from residents throughout the state and distributes them on a per capita basis. The Illinois Municipal League (IML) calculates estimates based on economic projections and has historically been consistent with actual receipts; therefore, the Village uses these estimates in their budgeting process.

FY2021 Budget reflects the IML estimate of \$92.00 per capita. Of the total amount distributed, 90% stays in the General Fund and 10% go to the Capital Projects Fund. Future years project one percent growth for this revenue source; however, the Village continues to monitor as this source of revenue may be in jeopardy due to the State's fiscal instability.



Utility Taxes

The Village collects taxes from electric, gas, and telephone based on either sales and/or use of these utilities by residents and businesses. Taxes on electric are based on kilowatt hours at a variable rate. Natural gas is either taxed 5% on gross receipts (Municipal Utility Tax or MUT) or \$0.05 per therm (Gas Use Tax or GUT) depending on the gas supplier. Since 2012, MUT receipts have been declining as

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Revenue Assumptions

customers have the option to buy gas from other suppliers. In response, the GUT was implemented to capture tax on gas supplied by other providers who had been exempt from MUT.

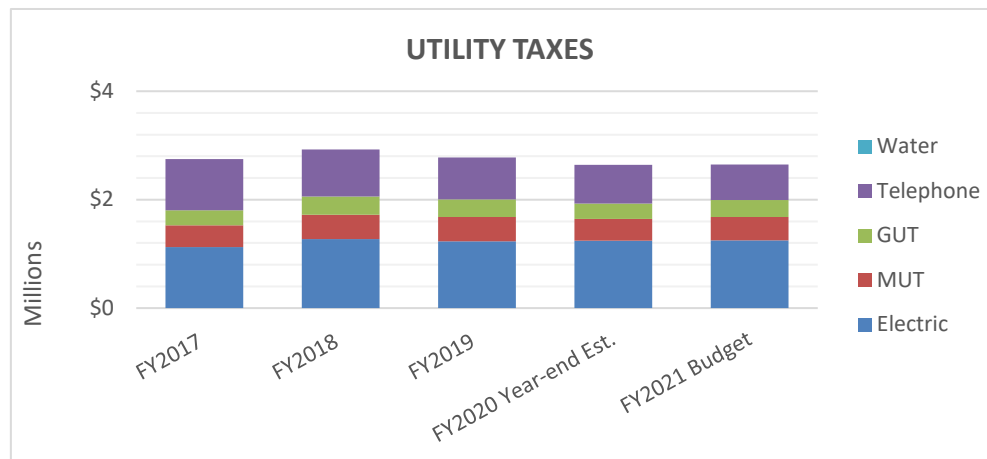
Water Utility Tax - The water utility tax was eliminated in 2017 to provide financial relief to residents.

Electric Utility Tax - The FY2021 Budget uses a three-year average to estimate Electric Utility tax revenues.

Natural Gas Utility Tax- The FY2021 Budget uses a three-year average to estimate Natural Gas Utility tax revenues.

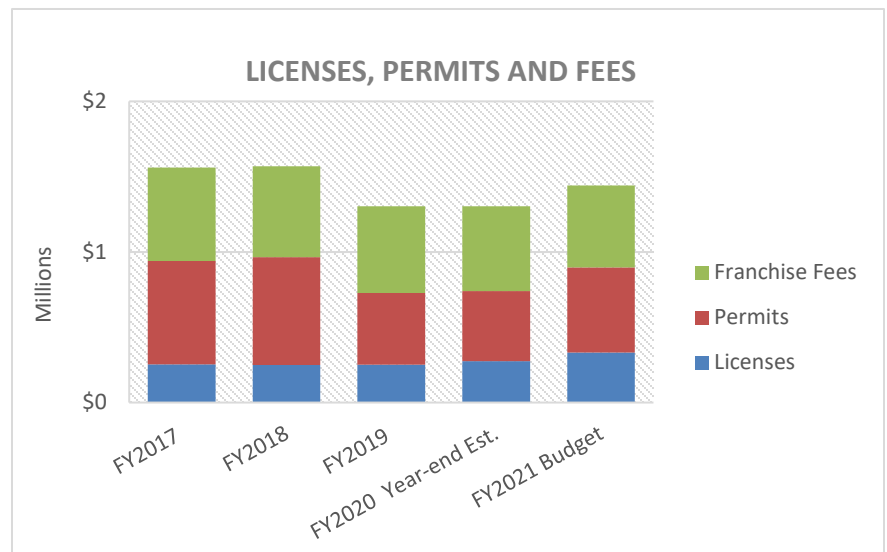
Gas Use Tax - The FY2021 Budget uses a three-year average to estimate Natural Gas Utility tax revenues.

Telephone Utility Tax - The telephone tax is referred to as the Simplified Municipal Telecommunications Tax. The State of Illinois began collecting and distributing the local share of this tax in 2003. In recent years, this tax declined 6-8% each year which we can only speculate is a result of technological changes and switching from land lines to increasingly less expensive cell service in lieu of land lines. We expect this trend to continue and have projected an 8% decline for 2021.



Licenses, Permits and Fees

This revenue category includes business, liquor and tobacco licenses, as well as building permits and franchise fees. Revenue from licenses is consistent from year to year. We expect building permit revenues to increase slightly in 2021 as we anticipate many projects were delayed in 2020 due to the COVID-19 pandemic.

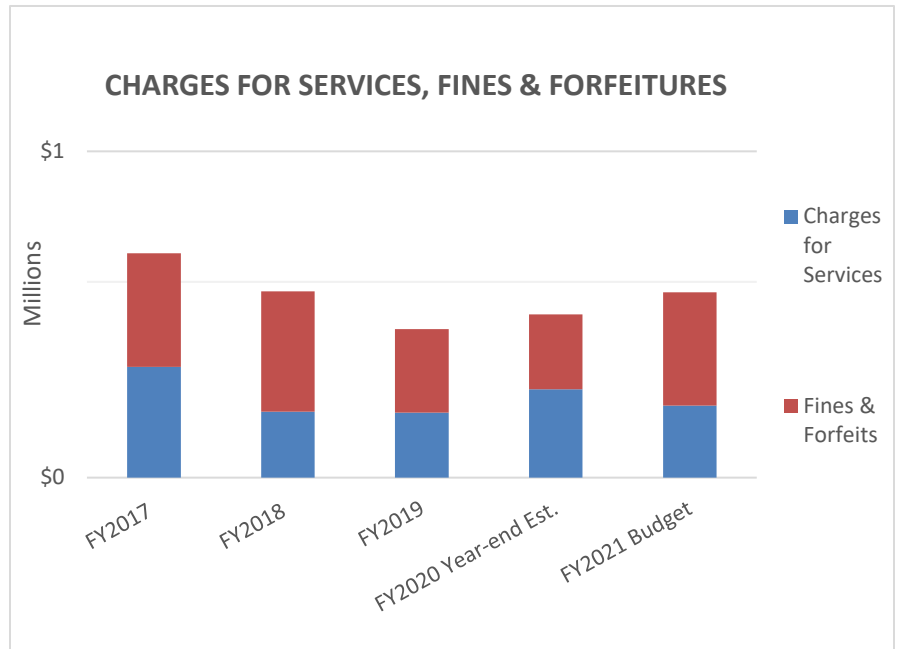


VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Revenue Assumptions

Charges for Services, Fines and Forfeits

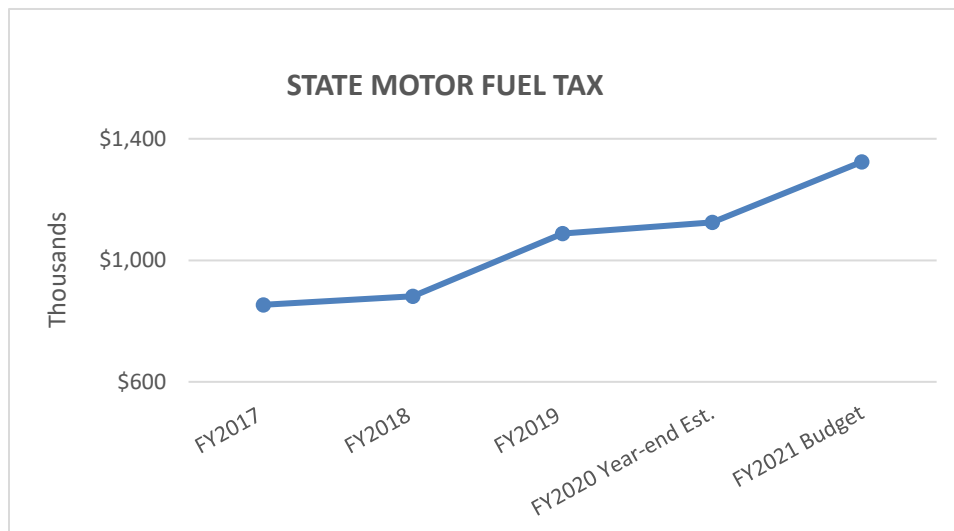
Charges for Services include various charges including engineering and legal charges billed to developers and certain landscaping and maintenance charges billed to the library and county. Also included are the special detail revenues for police officers' services. Fines and Forfeits include court fines and village fines for parking tickets. Fines and Forfeits are projected to decline in 2020 as the courts were not in session for part of the year. However, they are expected to increase in 2021 as the courts process the backlog of cases.



Motor Fuel Tax Fund

State Motor Fuel Tax

Like Income Taxes, the State of Illinois distributes a portion of Motor Fuel Taxes (MFT) collected from petroleum sales throughout the state on a per capita basis. Effective July 1, 2019, the Motor Fuel Tax doubled from \$0.19 to \$0.38 per gallon, which is deposited in the Transportation Renewal Fund (TRF) and distributed to municipalities on a per capita basis. In 2019, the Village's MFT distribution increased 23% from 2018 and to 2019, as a result of the TRF dollars. For 2021, the Village has applied IML's estimate of \$21.55 per capita for Motor Fuel Tax and \$15.00 per capita for Transportation Renewal Fund.

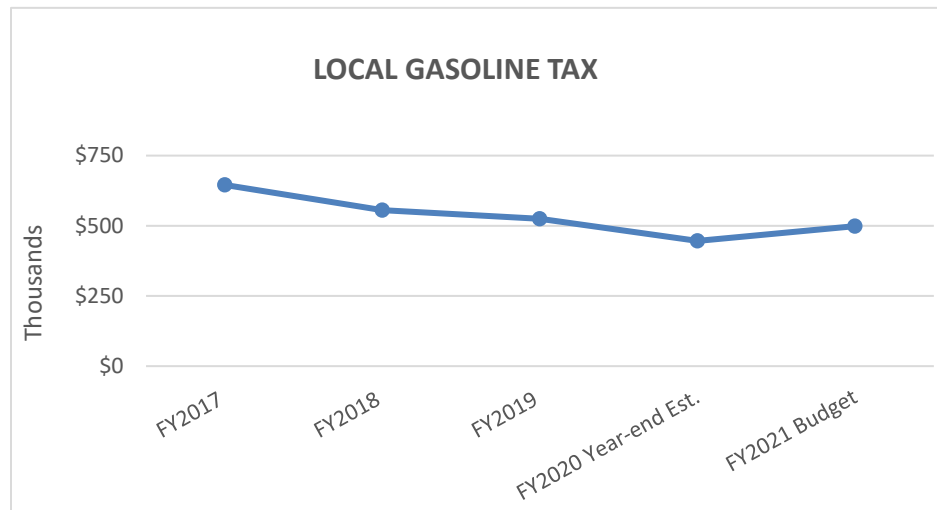


VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Revenue Assumptions

Local Gasoline Tax

In 2016, in an effort to stabilize the MFT Fund, the Village decided to receipt 100% of the Local Gas Tax in the MFT fund. The Village Board also approved a \$0.015 cent increase to the Local Gas Tax, bringing the total to \$0.04 per gallon. In 2017, receipts began to decline to the loss of one gas station. Year-end estimates were reduced from 2018 actuals due to lower than expected gas prices. We assume a slight recovery in prices in FY2020; as a result, our estimates were adjusted upward.



Water & Sewer Fund

The Water and Sewer Fund, a proprietary fund, has three main sources of revenue representing 95% of revenues in this fund. The FY2021 Budget includes an increase to the Capital Improvement Fee, which will be charged at \$0.60 per 1,000 gallons of water used. This fee will help address the Village's aging water system by planning for the costs of significant infrastructure improvements over the coming years.

Water Sales are the main source of revenue and represent 66% of the total in the FY2021 Budget. The water charge is based on usage and charged at a rate per 1,000 gallons. The Village purchases water from the DuPage Water Commission (DWC) who in turn purchases the Lake Michigan water from the City of Chicago. In recent years, the City of Chicago has increased their water rate by applying the previous year's rate of inflation based on the Consumer Price Index. DWC absorbed the City of Chicago's 2020 rate increase to provide some financial relief to municipalities in response to the COVID-19 pandemic. It is uncertain as to whether DWC will absorb another rate increase in 2021; therefore, the Village Board has approved a one-time automatic pass-through rate increase in the event that the DuPage Water Commission increases the cost for the Village to purchase water.

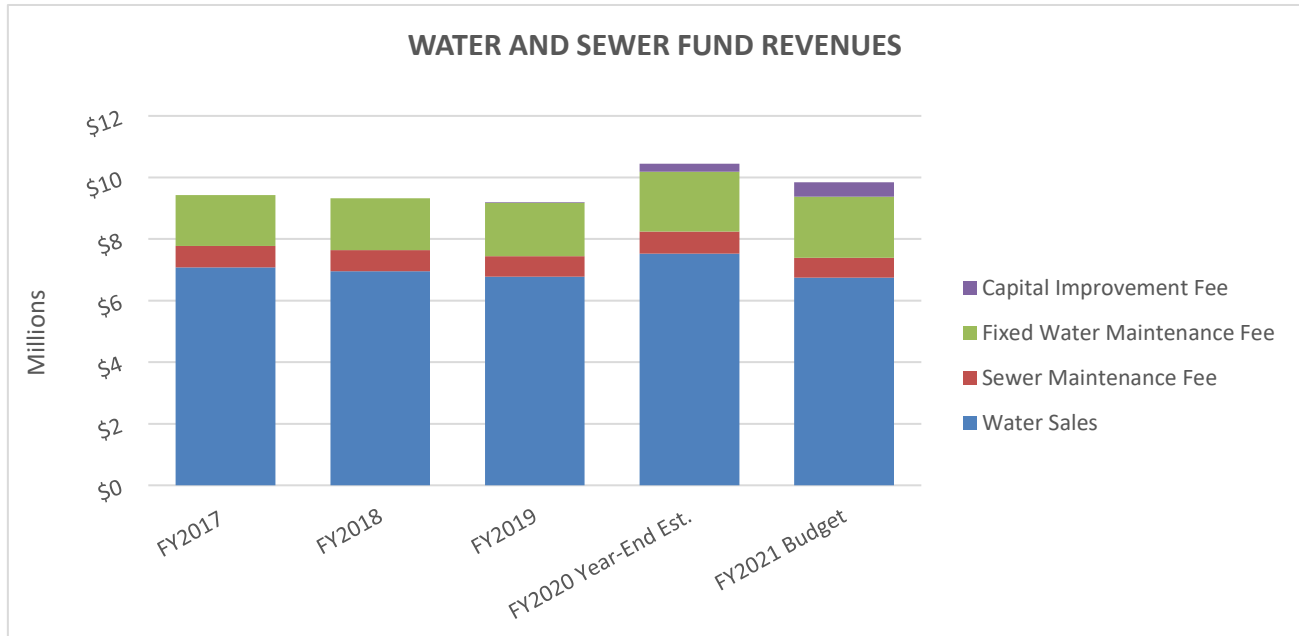
Fixed Water Maintenance Fee is the second highest revenue, at 20% in 2021. This is a fixed charge based on water meter size, the only fixed revenue source in the fund. This revenue source has been increasing due to the addition of larger water meters to the system. There is no increase to this revenue source in FY2021.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Revenue Assumptions

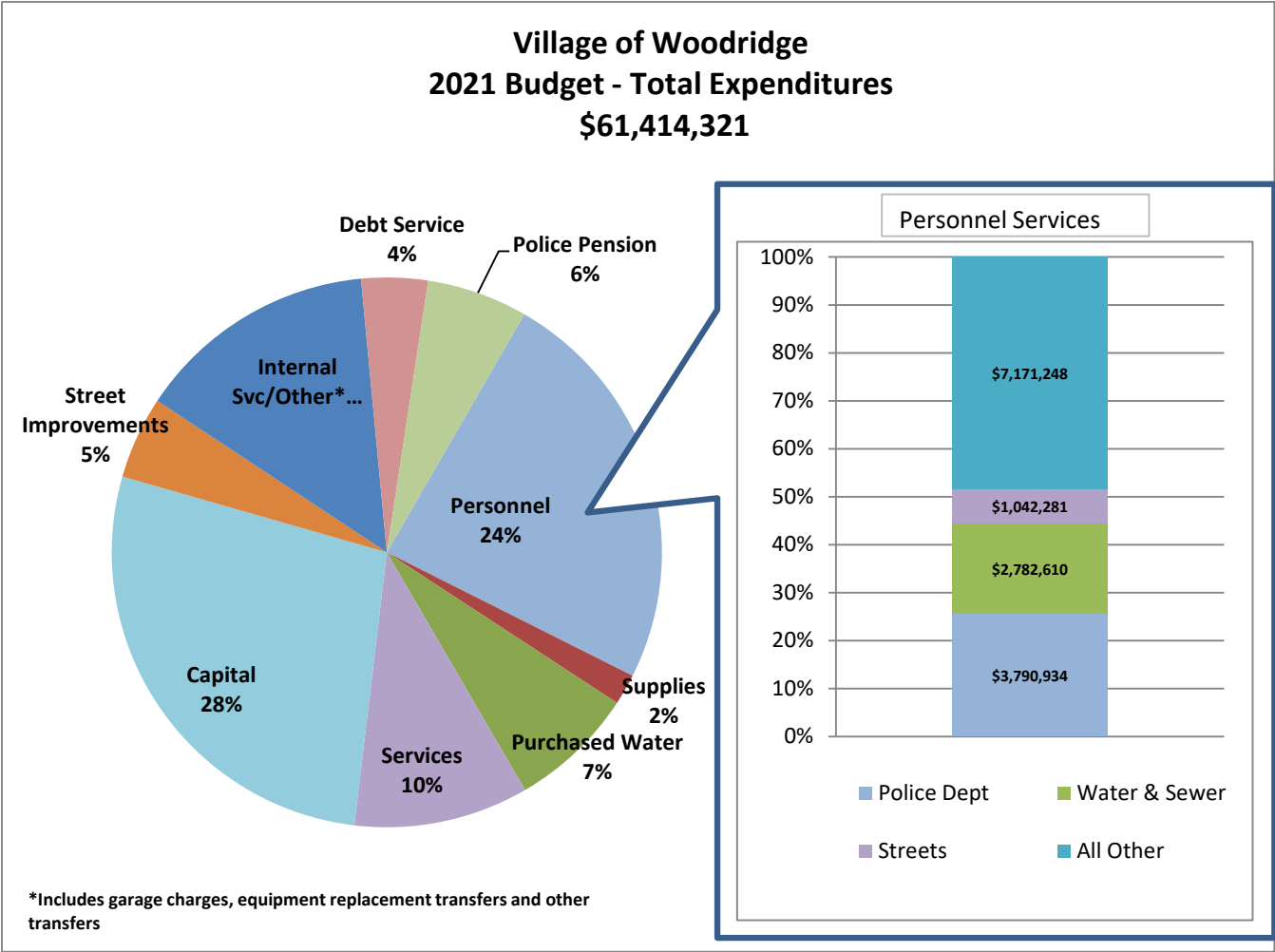
Sewer Maintenance Fee is the next highest revenue at 6% of the total. This fee is \$0.90 per 1,000 gallons. This fee is for maintaining the sewer lines within the Village, which transport the waste to a county facility. There was no increase to the sewer maintenance fee in the FY2021 Budget.

Capital Improvement Fee was approved by the Village Board with the FY2020 Budget to address funding for the Village's water and sewer infrastructure projects, including water main replacements. As previously mentioned, the Village Board approved a \$.30 increase to the Capital Improvement Fee in 2021. This revenue source equates to 5% of total Water and Sewer Fund revenues.



VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

TOTAL EXPENDITURES



Personnel	\$14,787,073
Commodities	1,111,761
Purchased Water	4,542,112
Services	6,307,672
Capital	16,925,415
Street Improvements	2,977,958
Internal Svc/Other	8,724,498
Debt Service	2,399,379
Police Pension	\$3,638,453
Total Expenditures	<u>\$61,414,321</u>

**VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET
EXPENDITURE SUMMARY COMPARISON**

FUND NAME	FUND #	2018 ACTUAL EXPENDITURES	2019 ACTUAL EXPENDITURES	2020 BUDGET	2020 YEAR-END EST.	2021 BUDGET
GENERAL FUND						
General Operating	101	20,654,633	21,479,890	22,708,600	21,392,024	23,638,104
Charitable Contributions	206	3,500	3,000	3,500	3,500	3,500
TOTAL GENERAL FUND		\$20,658,133	\$21,482,890	\$22,712,100	\$21,395,524	\$23,641,604
SPECIAL REVENUE FUNDS						
State Drug Enforcement	201	652,642	2,952	4,000	4,000	21,000
Federal Drug Enforcement	202	18,137	202,664	15,600	55,550	46,045
Motor Fuel Tax	210	1,855,726	1,995,326	2,710,524	1,921,116	2,977,958
TIF #2 - Janes Avenue*	220	64,396	4,045,576	0	0	0
Special Service Area #1 - Seven Bridges	240	1,500	0	10,000	2,000	2,500
Special Service Area #3 - Richfield Place	241	2,087	6,242	6,000	5,100	6,200
Special Service Area #5 - Timbers Edge	242	0	0	4,485	0	4,485
TOTAL SPECIAL REVENUE FUNDS		\$2,594,488	\$6,252,760	\$2,750,609	\$1,987,766	\$3,058,188
CAPITAL PROJECTS FUNDS						
Capital Projects Fund	301	2,826,730	6,830,057	6,363,762	3,453,837	12,311,594
Equipment Replacement	302	267,883	243,645	1,121,000	416,500	902,000
TOTAL CAPITAL PROJECTS FUND		\$3,094,613	\$7,073,702	\$7,484,762	\$3,870,337	\$13,213,594
DEBT FUNDS						
Debt Service	401	1,718,536	1,783,130	2,093,659	2,094,044	2,401,279
TOTAL DEBT FUNDS		\$1,718,536	\$1,783,130	\$2,093,659	\$2,094,044	\$2,401,279
ENTERPRISE FUNDS						
Water & Sewer Fund	501	9,262,400	9,156,949	12,071,978	8,683,160	13,286,518
Water & Sewer-Equipment Replacement	502	388,186	0	565,000	311,800	1,244,030
TOTAL ENTERPRISE FUNDS		\$9,650,586	\$9,156,949	\$12,636,978	\$8,994,960	\$14,530,548
INTERNAL SERVICE FUND						
Municipal Garage	601	1,272,874	957,676	840,520	688,502	826,260
TOTAL INTERNAL SERVICE FUND		\$1,272,874	\$957,676	\$840,520	\$688,502	\$826,260
FIDUCIARY FUND						
Police Pension Benefits	701	3,617,858	3,517,319	3,625,017	3,616,506	3,742,848
TOTAL FIDUCIARY FUND		\$3,617,858	\$3,517,319	\$3,625,017	\$3,616,506	\$3,742,848
GRAND TOTALS		\$42,607,088	\$50,224,426	\$52,143,645	\$42,647,639	\$61,414,320

**VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET
EXPENDITURE SUMMARY COMPARISON**

FUND NAME	FUND #	2018 ACTUAL EXPENDITURES	2019 ACTUAL EXPENDITURES	2020 BUDGET	2020 YEAR-END ESTIMATE	2021 BUDGET
General	101	20,654,633	21,479,890	22,708,600	21,392,024	23,638,104
Charitable Contributions	206	3,500	3,000	3,500	3,500	3,500
State Drug Enforcement	201	652,642	2,952	4,000	4,000	21,000
Federal Drug Enforcment	202	18,137	202,664	15,600	55,550	46,045
Motor Fuel Tax	210	1,855,726	1,995,326	2,710,524	1,921,116	2,977,958
TIF #2 - Janes Avenue	220	64,396	4,045,576	0	0	0
Special Service Area #1 - Seven Bridges	240	1,500	0	10,000	2,000	2,500
Special Service Area #3 - Richfield Place	241	2,087	6,242	6,000	5,100	6,200
Special Service Area #5 - Timbers Edge	242	0	0	4,485	0	4,485
Capital Projects Fund	301	2,826,730	6,830,057	6,363,762	3,453,837	12,311,594
Equipment Replacement	302	267,883	243,645	1,121,000	416,500	902,000
Debt Service	401	1,718,536	1,783,130	2,093,659	2,094,044	2,401,279
Water & Sewer Fund	501	9,262,400	9,156,949	12,071,978	8,683,160	13,286,518
Water & Sewer-Equipment Replacement	502	388,186	0	565,000	311,800	1,244,030
Municipal Garage	601	1,272,874	957,676	840,520	688,502	826,260
Police Pension Benefits	701	3,617,858	3,517,319	3,625,017	3,616,506	3,742,848
GRAND TOTALS		\$42,607,088	\$50,224,426	\$52,143,645	\$42,647,639	\$61,414,320

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET COST CENTER EXPENDITURE SUMMARY COMPARISON

FUND DEPARTMENT COST CENTER	2018 ACTUAL EXPENDITURES	2019 ACTUAL EXPENDITURES	2020 BUDGET	2020 YEAR-END EST.	2021 BUDGET
GENERAL FUND - #101					
Legislative Department					
Mayor & Board of Trustees	140,090	184,548	150,949	77,081	149,210
TOTAL	\$140,090	\$184,548	\$150,949	\$77,081	\$149,210
Administration Departments					
Administration	908,318	880,728	900,455	916,222	765,985
Human Resources	337,441	334,346	366,800	369,809	346,342
Technology	980,288	944,547	972,386	899,434	1,047,405
Legal & Liability	890,990	791,827	883,030	751,266	887,350
TOTAL	\$3,117,037	\$2,951,448	\$3,122,671	\$2,936,731	\$3,047,082
Community Development Department	\$1,272,310	\$1,199,894	\$1,371,495	\$1,115,933	\$1,189,259
Customer Service	\$207,920	\$211,432	\$219,345	\$346,872	\$258,272
Finance Department	\$870,244	\$805,887	\$821,091	\$818,225	\$802,251
Police Department					
Administration	1,439,686	1,329,134	1,484,825	1,478,687	1,382,340
Patrol	4,581,662	4,560,296	4,756,526	4,390,607	4,966,107
Detective Unit	662,131	673,193	713,001	650,129	693,777
Tactical Unit	658,553	705,986	724,644	713,805	754,372
Community Outreach	199,486	344,352	369,571	355,357	374,927
Community Services	282,085	272,721	277,524	223,622	268,920
Records Section	317,459	339,405	349,427	382,785	410,600
Training	50,796	43,596	53,400	53,400	50,300
TOTAL	\$8,191,858	\$8,268,683	\$8,728,918	\$8,248,392	\$8,901,343
Department of Public Works					
Engineering & Inspection	599,135	619,814	560,561	528,177	657,636
Facilities Maintenance	403,118	370,677	406,798	421,441	558,812
Road Maintenance	1,383,008	1,616,730	1,242,452	1,074,746	1,257,470
Traffic Control	527,173	629,302	596,030	510,119	568,488
Forestry Services	445,751	420,113	398,498	331,800	373,824
Storm Water Management	620,674	611,509	659,261	596,977	670,667
TOTAL	\$3,978,859	\$4,268,145	\$3,863,600	\$3,463,260	\$4,086,897
Rebates, Transfers and Debt					
Rebates	429,007	407,659	445,000	400,000	420,000
Police Pension - Transfer	2,447,309	3,182,194	3,985,531	3,985,531	4,783,791
Debt Service/Other Fund Transfers	0	0	0	0	0
TOTAL	\$2,876,316	\$3,589,853	\$4,430,531	\$4,385,531	\$5,203,791
FUND TOTALS	\$20,654,634	\$21,479,890	\$22,708,600	\$21,392,025	\$23,638,105

**VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET
COST CENTER EXPENDITURE SUMMARY COMPARISON**

FUND DEPARTMENT COST CENTER	2018 ACTUAL EXPENDITURES	2019 ACTUAL EXPENDITURES	2020 BUDGET	2020 YEAR-END ESTIMATE	2021 BUDGET
STATE DRUG ENFORCEMENT FUND - #201	\$652,642	\$2,952	\$4,000	\$4,000	\$21,000
FEDERAL DRUG ENFORCEMENT FUND - #202	\$18,137	\$202,664	\$15,600	\$55,550	\$46,045
CHARITABLE CONTRIBUTIONS FUND - #206	\$3,500	\$3,000	\$3,500	\$3,500	\$3,500
MOTOR FUEL TAX FUND - #210	\$1,855,726	\$1,995,326	\$2,710,524	\$1,921,116	\$2,977,958
TIF #2 - JANES AVENUE - #220	\$64,396	\$4,045,576	\$0	\$0	\$0
SPECIAL SERVICE AREA #1 - SEVEN BRIDGES - #240	\$1,500	\$0	\$10,000	\$2,000	\$2,500
SPECIAL SERVICE AREA #3 - RICHFIELD PLACE - #241	\$2,087	\$6,242	\$6,000	\$5,100	\$6,200
SPECIAL SERVICE AREA #5 - TIMBER'S EDGE	\$0	\$0	\$4,485	\$0	\$4,485
CAPITAL PROJECTS FUND - #301	\$2,826,730	\$6,830,057	\$6,363,762	\$3,453,837	\$12,311,594
EQUIPMENT REPLACEMENT FUND - #302	\$267,883	\$243,645	\$1,121,000	\$416,500	\$902,000
DEBT SERVICE FUND - #401	\$1,718,536	\$1,783,130	\$2,093,659	\$2,094,044	\$2,401,279

**VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET
COST CENTER EXPENDITURE SUMMARY COMPARISON**

FUND DEPARTMENT COST CENTER	2018 ACTUAL EXPENDITURES	2019 ACTUAL EXPENDITURES	2020 BUDGET	2020 ACTUAL ESTIMATE	2021 BUDGET
WATER & SEWER FUND - #501					
Department of Public Works					
Administration	1,136,272	971,031	1,087,524	997,183	1,059,917
Water Services	6,746,077	7,032,140	7,784,389	6,346,387	9,398,657
Sewer Services	1,328,979	1,116,925	2,738,665	1,300,190	2,498,444
Lift Station Maintenance	51,071	36,853	461,400	39,400	329,500
TOTAL	\$9,262,399	\$9,156,949	\$12,071,978	\$8,683,160	\$13,286,518
WATER & SEWER-EQUIPMENT REPLACEMENT FUND - #502	\$388,186	\$0	\$565,000	\$311,800	\$1,244,030
MUNICIPAL GARAGE FUND - #601.					
Municipal Garage	1,034,058	750,601	583,178	493,409	591,279
Fuel Services	238,817	207,075	257,342	195,093	234,981
TOTAL	\$1,272,875	\$957,676	\$840,520	\$688,502	\$826,260
POLICE PENSION BENEFITS FUND - #701	\$3,617,858	\$3,517,320	\$3,625,017	\$3,616,504	\$3,742,848
GRAND TOTAL ALL FUNDS	\$42,607,089	\$50,224,427	\$52,143,645	\$42,647,638	\$61,414,321

GENERAL FUND - #101

The General Fund serves as the chief operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund.

- Fund Summary
- Five Year Projection
- Revenue Summary & Detail
- Expense Summary
- Legislative Department
- Administration Department
- Community Development Department
- Customer Service Department
- Finance Department
- Police Department
- Public Works Department
- Transfers, Debt Service, and Rebates

**Village of Woodridge
General Fund #101
Fund Summary**

	Actual 2018	Actual 2019	Estimated 2020	Adopted 2021
Fund Balance, January 1	\$ 23,001,028	\$ 22,417,449	\$ 20,998,449	\$ 20,738,376
Revenues				
Taxes	\$12,772,849	\$12,611,601	\$ 11,725,476	\$ 12,152,231
Licenses & Permits	\$1,568,509	\$1,303,461	\$ 1,303,584	\$ 1,440,775
Intergovernmental	\$3,980,011	\$4,508,759	\$ 6,618,203	\$ 4,627,692
Charges for Services	\$222,347	\$215,322	\$ 338,192	\$ 275,942
Fines and Forfeits	\$491,194	\$353,802	\$ 286,850	\$ 433,500
Interest	\$392,454	\$490,327	\$ 482,280	\$ 460,000
Miscellaneous	\$441,504	\$366,102	\$ 173,788	\$ 51,630
Total Revenues	\$19,868,868	\$19,849,374	\$ 20,928,373	\$ 19,441,770
Expenditures				
General Government	\$9,829,818	\$9,784,620	\$ 9,158,102	\$ 9,783,393
Public Safety	\$8,090,328	\$8,165,685	\$ 8,248,392	\$ 8,770,942
Total Expenditures	\$17,920,146	\$17,950,305	\$ 17,406,494	\$ 18,554,335
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,948,722	\$ 1,899,069	\$ 3,521,879	\$ 887,435
Other Financing Sources / Uses				
Transfers In				
Water & Sewer	\$ 194,076	\$ 194,076	\$ 194,079	\$ 320,107
Motor Fuel Tax Fund			\$ -	\$ -
TIF Fund	\$ 6,616	\$ 15,939	\$ 8,000	\$ 8,000
SSA #3	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
VERP Fund	\$ -	\$ -	\$ -	\$ -
Seven Bridges Golf Course	\$ -	\$ -	\$ -	\$ -
Proceeds From Fixed Assets	\$ -	\$ -	\$ -	\$ -
Proceeds From Debt	\$ -	\$ -	\$ -	\$ -
Proceeds From Insurance	\$ -	\$ -	\$ -	\$ -
Transfers Out				
Police Pension Fund	\$ (2,447,309)	\$ (3,182,194)	\$ (3,985,531)	\$ (4,783,791)
Capital Projects	\$ -	\$ -	\$ -	\$ -
Equipment Replacement Fund	\$ (287,184)	\$ (347,388)	\$ -	\$ (299,978)
Debt Service Fund	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources / Uses	\$ (2,532,301)	\$ (3,318,067)	\$ (3,781,952)	\$ (4,754,162)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	\$ (583,579)	\$ (1,418,998)	\$ (260,073)	\$ (3,866,727)
Fund Balance, December 31	\$ 22,417,449	\$ 20,998,449	\$ 20,738,376	\$ 16,871,649

GENERAL FUND
Five Year Projections
Summary

	Actual 2018	Actual 2019	Year-End Est. 2020	Budget 2021	2022	2023	2024	2025
Beginning Balance	\$ 23,001,028	\$ 22,417,449	\$ 20,998,449	\$ 20,738,377	\$ 16,871,650	\$ 12,836,156	\$ 8,559,437	\$ 4,037,382
Revenues	20,071,054	20,060,890	21,131,952	19,771,376	19,841,971	20,079,757	20,321,173	20,558,404
Operating Expenses	17,725,642	17,776,360	16,900,424	18,082,863	18,397,708	18,724,070	19,056,809	19,396,060
Rebates, Debt Service	2,876,316	3,589,853	4,385,531	5,203,791	5,387,910	5,540,559	5,694,571	5,856,687
Capital Expenses	52,675	113,677	106,069	351,450	91,848	91,848	91,848	91,848
Surplus/Deficit	(583,579)	(1,419,000)	(260,072)	(3,866,727)	(4,035,494)	(4,276,719)	(4,522,055)	(4,786,191)
Total Fund Balances	\$ 22,417,449	\$ 20,998,449	\$ 20,738,377	\$ 16,871,650	\$ 12,836,156	\$ 8,559,437	\$ 4,037,382	\$ (748,808)
Total Unassigned Fund Balance	\$ 18,149,261	\$ 20,490,377	\$ 16,871,650	\$ 12,836,156	\$ 8,559,437	\$ 4,037,382	\$ (748,808)	\$ 6,756
Ending Balance/Next Year								
Operating Expense	84.49%	95.79%	71.37%	53.76%	35.14%	16.25%	-2.95%	0.03%

GENERAL FUND
Five Year Projections
Revenues

Revenue Source	Actual 2017	Actual 2018	Actual 2019	Year-End Est. 2020	Budget 2021	2022	2023	2024	2025
Property Tax - Village Levy	\$ 991,028	\$ 753,934	\$ 58,546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Tax - Police Pension	2,216,498	2,447,309	3,182,194	3,245,766	3,278,224	3,311,006	3,344,116	3,377,557	3,411,333
Property Tax - Township	119,301	122,860	127,977	127,500	127,500	128,775	130,063	131,363	132,677
General Sales Tax	5,506,319	4,909,541	4,749,507	4,269,556	4,507,032	4,872,172	4,969,616	5,069,008	5,170,388
Home Rule Sales Tax	1,086,014	981,819	952,200	846,489	904,575	972,667	992,120	1,011,962	1,032,201
Electric Utility Tax	1,248,207	1,274,962	1,229,996	1,243,730	1,250,000	1,265,000	1,280,180	1,295,542	1,311,089
Telephone Utility Tax	945,352	868,360	771,399	712,840	655,815	655,815	655,815	655,815	655,815
Natural Gas Utility Tax	399,631	447,744	448,819	399,595	430,000	434,300	438,643	443,029	447,460
Gas Use Tax	281,373	332,852	328,564	285,000	312,085	315,206	318,358	321,541	324,757
Water Utility Tax	3,282	(53)	-	-	-	-	-	-	-
Video Gaming Tax	53,175	94,154	114,709	90,000	145,000	147,175	149,383	151,623	151,623
Real Estate Transfer Tax	657,306	539,367	647,690	505,000	542,000	543,500	551,653	559,927	568,326
Licenses	254,053	249,122	250,746	274,475	331,775	331,775	331,775	331,775	331,775
Permits	685,702	715,908	476,368	465,500	565,500	565,500	565,500	565,500	565,500
Franchise Fees	621,488	603,477	576,347	563,609	543,500	548,935	554,424	559,969	559,969
Income Tax	2,725,523	2,841,753	3,158,462	3,204,780	2,967,390	2,997,064	3,027,035	3,057,305	3,087,878
State Use Tax	861,796	954,892	1,161,651	1,318,840	1,417,753	950,000	959,500	969,095	978,786
State Cannabis Tax		-	-	16,150	22,090	22,090	22,090	22,090	22,090
Personal PPTY Repl Tax		-	22,828	22,500	18,559	20,000	20,000	20,000	20,000
Grants	38,312	20,336	21,424	24,700	28,200	28,200	28,200	28,200	28,200
Reimbursements Intergov'l	83,365	163,030	144,394	2,031,233	173,700	173,700	173,700	173,700	173,700
Charges for Service	452,602	252,167	249,260	338,192	275,942	275,942	275,942	275,942	275,942
Fines and Forfeits	455,455	461,373	319,864	286,850	433,500	433,500	433,500	433,500	433,500
Other Income	368,381	627,456	856,431	538,040	515,010	520,160	525,362	530,615	535,921
Transfers	201,493	408,690	211,518	321,607	326,227	329,489	332,784	336,112	339,473
Total Revenue	\$20,255,656	\$ 20,071,054	\$ 20,060,890	\$ 21,131,952	\$ 19,771,376	\$ 19,841,971	\$ 20,079,757	\$ 20,321,173	\$ 20,558,404
Percent Change to Prior Year	-4.74%	-0.91%	-0.05%	5.34%	-6.44%	0.36%	1.20%	1.20%	1.17%

Notes:

- Years 2021 and beyond assume growth of 0-2% depending on revenue type

Revenue Assumptions:

Property Tax levy is based on the amount of growth in the Equalized Assessed Valuation from new construction that occurred in 2019, which equates to a 1.6% increase.

Sales Tax for 2020 was decreased 10% based on year-to-date information. 2021 was reduced 5% anticipating ongoing recession.

Home Rule Sales Tax for 2020 was decreased 20% based on year-to-date information. 2021 was reduced 5% anticipating ongoing recession.

Electric Utility Tax YTD is up 0.2%. Used three year average for rest of the year and 2021

Telephone Utility Tax assume 8% decline rest of the year based on prior years. 8% decline in 2021

Natural Gas Utility Tax receipts through May are down 11%. Used three year average for the rest of 2020 and 2021

Gas Use Tax receipts through May are down 11%. Used three year average for rest of year and 2021

Real Estate Transfer Tax revenues are down 20% compared to prior period. 2020 is reduced to \$500,000 assuming continued decline for the rest of the year. 2021 assumes some recovery at \$540,000.

Video Gaming Tax revenues are down 15% compared to the prior period, which is reflected in the year-end estimate. 2021 estimate assumes increase in revenues due to additional licenses for Legends and Doggie Diner. Additionally, new legislation will allow a total of 6 machines, up from 5, and a maximum bet of \$1 up from \$0.25.

Business and other Licenses 2020 year-end estimate assumes no proration of fees.

Building Permits revenues are expected to be slightly lower in 2020 due to recession. We anticipate an increase in 2021 as projects may have been delayed due to COVID-19.

Franchise Fees reduced based on prior year actual.

Income Tax year-to-date is up 1.6% as losses from COVID-19 are not expected to impact this revenue source until next year. 2021 IML's assumption is \$92.00 per capita, a 11% decline compared to 2020.

State Use Tax up 23% compared to prior year, which is reflected in the year-end estimate. IML's 2021 estimate is \$39.50 per capita.

State Cannabis Tax May and June payment down ~ 50%. Q3 and Q4 average of Q1 and Q2. 2021 based on IML's estimate of \$0.90 per capita.

Charges for Service remain steady for regular services. Charges related to development activity, such as legal charges are expected to increase in 2021.

Fines and Forfeits are projected to decline in 2020 as the courts are not in session for part of the year. They are expected to increase in 2021 as the courts process the backlog of cases.

Other Revenue- includes interest and insurance proceeds. Interest income for 2020 year-end is based on 2019 actuals and 2021 is based on 2020 annualized returns. Proceeds from IRMA and IPBC are projected to be lower than prior years.

Transfers reflect the current Water and Sewer transfers of \$90,000 for Liability insurance as well as overhead charges. The increase compared to 2019 is due to the change in overhead calculation.

GENERAL FUND
Five Year Projections
Total Expenses by Cost Center

Cost Center	Actual 2018	Actual 2019	Year-End Est. 2020	Budget 2021	2022	2023	2024	2025
Legislative	\$ 140,091	184,548	77,081	\$ 149,210	\$ 151,264	\$ 153,359	\$ 155,496	\$ 157,676
Administration	908,318	880,728	916,222	765,985	782,006	798,367	815,078	832,146
Human Resources	337,441	334,346	369,809	346,342	353,445	360,091	366,870	373,786
Information Technology	980,288	944,547	899,434	1,047,405	924,092	935,870	947,822	959,953
Legal and Liability	890,990	791,827	751,266	887,350	893,993	902,925	911,946	921,057
Community Development	1,272,310	1,199,894	1,115,933	1,189,259	1,211,626	1,234,445	1,257,727	1,281,480
Customer Service	207,920	211,432	346,872	258,272	263,674	269,192	274,828	280,584
Finance Admin	870,244	805,887	818,225	802,251	818,304	834,691	851,421	868,500
Police Administration	1,439,686	1,329,134	1,478,687	1,382,340	1,402,863	1,422,610	1,442,676	1,463,067
Police - Patrol	4,581,662	4,560,296	4,390,607	4,960,837	5,062,894	5,164,649	5,268,541	5,374,615
Police - Detective Unit	662,131	673,193	650,129	693,777	708,003	722,536	737,381	752,547
Police - Tactical Unit	658,553	705,986	713,805	754,372	769,804	785,562	801,652	818,083
Police - Community Outreach	199,486	344,352	355,357	374,927	382,817	390,878	399,115	407,531
Police - Community Svc	282,085	272,721	223,622	268,920	273,971	279,123	284,379	289,741
Police - Records Section	317,459	339,405	382,785	410,600	419,331	428,253	437,369	446,684
Police - Training	50,796	43,596	53,400	50,300	51,306	52,332	53,379	54,446
PW - Engineering	599,135	619,814	528,177	657,636	667,263	671,052	681,004	691,124
PW - Facilities Maintenance	403,118	370,677	421,441	558,812	407,313	412,882	418,545	424,303
PW - Road Maintenance	1,383,008	1,616,730	1,074,746	1,257,470	1,293,685	1,313,059	1,332,768	1,352,818
PW - Traffic Control	527,173	629,302	510,119	568,488	590,398	599,405	608,575	617,913
PW - Forestry	445,751	420,113	331,800	373,824	382,011	387,700	393,488	399,377
PW - Storm Water Management	620,674	611,509	596,977	670,667	685,170	696,614	708,274	720,154
Transfers & Rebates	2,876,316	3,589,853	4,385,531	5,203,791	5,387,910	5,540,559	5,694,571	5,856,687
TOTAL	\$ 20,654,633	\$ 21,479,890	\$ 21,392,024	\$ 23,632,834	\$ 23,883,142	\$24,356,153	\$24,842,904	\$ 25,344,271
Percent Change to Prior Year	1.07%	4.00%	-0.41%	10.47%	1.06%	1.98%	2.00%	2.02%

Notes:

- The continued significant increase in the required funding for Police Pensions is contributing to the overall increase in cost in the General Fund. These are expected to level off in 2023.

GENERAL FUND
Five Year Projections
Total Operating Expenses by Cost Center

<i>Cost Center</i>	Actual 2018	Actual 2019	Year-End Est. 2020	Budget 2021	2022	2023	2024	2025
Legislative	\$ 140,091	\$ 184,548	\$ 77,081	\$ 149,210	\$ 151,264	\$ 153,359	\$ 155,496	\$ 157,676
Administration	908,318	879,436	916,222	765,985	782,006	798,367	815,078	832,146
Human Resources	337,441	334,346	369,809	346,342	352,856	359,502	366,281	373,197
Information Technology	970,044	940,164	848,659	893,155	904,761	916,538	928,490	940,621
Legal and Liability	890,793	791,827	751,266	884,350	893,194	902,125	911,147	920,258
Community Development	1,272,310	1,199,894	1,115,933	1,189,259	1,211,626	1,234,445	1,257,727	1,281,480
Customer Service	207,920	211,432	346,872	258,272	263,674	269,192	274,828	280,584
Finance Admin	870,244	805,887	818,225	802,251	818,304	834,691	851,421	868,500
Police Administration	1,439,686	1,329,134	1,478,687	1,382,340	1,401,774	1,421,521	1,441,587	1,461,978
Police - Patrol	4,565,738	4,544,004	4,390,607	4,950,137	5,049,802	5,151,558	5,255,450	5,361,524
Police - Detective Unit	662,131	673,193	650,129	693,777	708,003	722,536	737,381	752,547
Police - Tactical Unit	658,553	705,986	713,805	754,372	769,804	785,562	801,652	818,083
Police - Community Outreach	199,486	344,352	355,357	374,927	382,817	390,878	399,115	407,531
Police - Community Svc	282,085	272,721	223,622	268,920	273,971	279,123	284,379	289,741
Police - Records Section	317,459	339,405	382,785	410,600	419,331	428,253	437,369	446,684
Police - Training	50,796	43,596	53,400	50,300	51,306	52,332	53,379	54,446
PW - Engineering	599,135	619,814	528,177	651,636	661,263	671,052	681,004	691,124
PW - Facilities Maintenance	389,229	370,677	378,441	384,312	389,789	395,358	401,021	406,779
PW - Road Maintenance	1,383,008	1,552,314	1,074,746	1,257,470	1,276,515	1,295,889	1,315,598	1,335,648
PW - Traffic Control	518,854	602,008	497,825	565,488	574,333	583,339	592,510	601,848
PW - Forestry	445,751	420,113	331,800	373,824	379,416	385,104	390,892	396,781
PW - Storm Water Management	616,571	611,509	596,977	670,667	681,900	693,344	705,004	716,885
TOTAL	\$ 17,725,642	\$ 17,776,360	\$ 16,900,424	\$ 18,077,593	\$ 18,397,708	\$ 18,724,070	\$ 19,056,809	\$ 19,396,060
Percent Change to Prior Year	1.26%	0.29%	-4.93%	6.97%	1.77%	1.77%	1.78%	1.78%

GENERAL FUND
Five Year Projections
Non-Personnel Operating Expenses

Cost Center	Actual 2017	Actual 2018	Actual 2019	Year-End Est. 2020	Budget 2021	2022	2023	2024	2025
Legislative	\$ 82,901	\$ 93,586	\$ 138,043	\$ 40,769	\$ 102,700	\$ 104,754	\$ 106,849	\$ 108,986	\$ 111,166
Administration	168,653	125,517	83,248	59,690	79,046	80,627	82,239	83,884	85,562
Human Resources	74,027	56,402	47,834	32,330	65,736	66,393	67,057	67,728	68,405
Information Technology	625,317	727,756	697,622	602,469	638,129	644,510	650,955	657,465	664,040
Legal & Liability	990,216	890,793	791,827	751,266	884,350	893,194	902,125	911,147	920,258
Community Development	252,115	339,169	233,819	232,878	238,878	241,267	243,679	246,116	248,577
Customer Service	3,595	1,261	964	1,299	1,613	1,629	1,645	1,662	1,678
Finance Department	107,010	106,614	65,683	68,628	66,402	67,066	67,737	68,414	69,098
Police Administration	728,009	721,535	738,522	856,539	855,153	863,705	872,342	881,065	889,876
Police - Patrol	404,056	392,906	390,204	307,755	386,374	390,238	394,140	398,082	402,062
Police - Detectives	62,773	57,383	57,732	49,356	56,298	56,861	57,430	58,004	58,584
Police - Tactical	34,416	30,656	34,874	33,359	32,899	33,228	33,560	33,896	34,235
Police - Community Outreach	11,502	10,239	12,652	8,708	9,656	9,753	9,850	9,949	10,048
Police - Community Svc	48,852	45,978	53,295	37,519	51,201	51,713	52,230	52,752	53,280
Police - Records Section	22,206	20,762	22,385	20,375	19,375	19,763	20,158	20,561	20,972
Police - Training	57,270	50,796	43,596	53,400	50,300	51,306	52,332	53,379	54,446
PW - Engineering	302,343	305,183	326,553	234,619	354,430	357,974	361,554	365,170	368,821
PW - Facilities Maintenance	217,430	228,743	230,201	244,212	242,169	244,591	247,037	249,507	252,002
PW - Road Maintenance	667,699	822,933	956,104	532,699	654,093	660,634	667,240	673,913	680,652
PW - Traffic Control	270,194	263,002	343,730	243,086	290,595	293,501	296,436	299,400	302,394
PW - Forestry	258,194	267,508	269,483	174,511	209,813	211,911	214,030	216,171	218,332
PW - Storm Water Management	290,400	244,441	229,713	225,073	260,072	262,673	265,299	267,952	270,632
TOTAL	\$ 5,679,178	\$ 5,803,163	\$ 5,768,085	\$ 4,810,540	\$ 5,549,282	\$ 5,607,289	\$ 5,665,926	\$ 5,725,202	\$ 5,785,122
Percent Change to Prior Year	-2.94%	2.18%	-0.60%	-16.60%	15.36%	1.05%	1.05%	1.05%	1.05%

Assumptions:

- VERP charges were removed for 2020 and added back in for 2021.

GENERAL FUND
Five Year Projections
Personnel Expenses - Salaries

<i>Cost Center</i>	Actual 2018	Actual 2019	Year-End Est. 2020	Budget 2021	2022	2023	2024	2025
Legislative	\$ 46,505	\$ 46,505	\$ 36,312	\$ 46,510	\$ 46,510	\$ 46,510	\$ 46,510	\$ 46,510
Administration	711,443	723,853	792,220	616,857	629,194	641,778	654,614	667,706
Human Resources	246,091	246,989	307,744	256,116	261,238	266,463	271,792	277,228
Information Technology	228,808	231,093	234,611	242,657	247,510	252,460	257,510	262,660
Community Development	834,770	859,576	793,352	853,349	870,416	887,824	905,581	923,692
Customer Service	190,509	193,094	325,664	231,355	235,982	240,702	245,516	250,426
Finance Department	686,872	660,200	688,121	668,636	682,008	695,648	709,561	723,753
Police Administration	671,459	553,703	591,857	493,344	503,211	513,275	523,541	534,011
Police - Patrol	3,836,416	3,751,574	3,691,193	4,111,138	4,193,361	4,277,228	4,362,773	4,450,028
Police - Detectives	518,140	539,869	514,634	546,115	557,037	568,178	579,542	591,132
Police - Tactical	575,664	603,117	610,240	654,096	667,178	680,521	694,132	708,015
Police - Community Outreach	167,704	300,361	300,978	316,487	322,817	329,273	335,859	342,576
Police - Community Svc	216,462	194,174	176,925	199,265	203,250	207,315	211,462	215,691
Police - Records Section	265,512	279,639	329,134	339,291	346,077	352,998	360,058	367,259
PW - Engineering	269,917	268,211	271,863	283,330	288,997	294,777	300,672	306,686
PW - Facilities Maintenance	142,477	119,956	114,299	120,854	123,271	125,736	128,251	130,816
PW - Road Maintenance	522,392	555,114	498,775	559,707	570,901	582,319	593,966	605,845
PW - Traffic Control	226,030	218,873	214,082	230,766	235,381	240,089	244,890	249,788
PW - Forestry	171,898	144,576	137,346	142,691	145,545	148,456	151,425	154,453
PW - Storm Water Management	348,572	352,135	339,450	368,538	375,908	383,427	391,095	398,917
TOTAL	\$ 10,877,642	\$ 10,842,612	\$ 10,968,799	\$ 11,281,101	\$ 11,505,793	\$ 11,734,978	\$ 11,968,748	\$ 12,207,192
Percent Change to Prior Year	1.29%	-0.32%	1.16%	2.85%	1.99%	1.99%	1.99%	1.99%

Assumptions:

- Salaries pool 2%
- Social Security -6.2%, Medicare - 1.45%
- FY2021 IMRF Rate 11.65%
- Open positions as of July 1 2020 are unfunded

GENERAL FUND
Five Year Projections
Personnel Expenses - Insurance

<i>Cost Center</i>	<i>Actual 2018</i>	<i>Actual 2019</i>	<i>Year-End Est. 2020</i>	<i>Budget 2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>
Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	71,358	72,334	64,312	70,082	72,184	74,350	76,580	78,878
Human Resources	34,948	39,522	29,735	24,490	25,225	25,981	26,761	27,564
Information Technology	13,479	11,449	11,579	12,369	12,740	13,122	13,516	13,921
Community Development	98,371	106,499	89,703	97,032	99,943	102,941	106,029	109,210
Customer Service	16,150	17,374	19,909	25,304	26,063	26,845	27,650	28,480
Finance Admin	76,758	80,004	61,476	67,213	69,229	71,306	73,445	75,649
Police Administration	46,692	36,909	30,291	33,843	34,858	35,904	36,981	38,091
Police - Patrol	336,416	402,226	391,659	452,625	466,204	480,190	494,596	509,433
Police - Detectives	86,608	75,592	86,139	91,364	94,105	96,928	99,836	102,831
Police - Tactical	52,234	67,995	70,206	67,377	69,398	71,480	73,625	75,833
Police - Community Outreach	21,544	31,340	45,671	48,784	50,248	51,755	53,308	54,907
Police - Community Svc	19,646	25,252	9,178	18,454	19,008	19,578	20,165	20,770
Police - Records Section	31,185	37,381	33,276	51,934	53,492	55,097	56,750	58,452
PW - Engineering	24,035	25,050	21,695	13,876	14,292	14,721	15,163	15,618
PW - Facilities Maintenance	18,009	20,520	19,930	21,289	21,928	22,586	23,263	23,961
PW - Road Maintenance	37,683	41,096	43,272	43,670	44,980	46,330	47,719	49,151
PW - Traffic Control	29,822	39,406	40,657	44,127	45,451	46,814	48,219	49,665
PW - Forestry	6,344	6,054	19,943	21,320	21,960	22,618	23,297	23,996
PW - Storm Water Management	23,558	29,661	32,454	42,057	43,319	44,618	45,957	47,336
TOTAL	\$ 1,044,837	\$ 1,165,662	\$ 1,121,085	\$ 1,247,210	\$ 1,284,626	\$ 1,323,165	\$ 1,362,860	\$ 1,403,746
Percent Change to Prior Year	-3.82%	11.56%	-3.82%	11.25%	3.00%	3.00%	3.00%	3.00%

Assumptions:

- Insurance - 3% assumption used in 2022-2025

GENERAL FUND
Five Year Projections
Capital Requests by Cost Center

Cost Center	Actual 2018	Actual Year-End Est. 2019	2020	Budget 2021	2022	2023	2024	2025
Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	-	1,292	-	-	323	323	323	323
Human Resources	-	-	-	-	589	589	589	589
Information Technology	10,244	4,383	50,775	154,250	19,332	19,332	19,332	19,332
Legal and Liability	196	-	-	3,000	799	799	799	799
Community Development	-	-	-	-	-	-	-	-
Customer Service	-	-	-	-	-	-	-	-
Finance Admin	-	-	-	-	-	-	-	-
Police Administration	-	-	-	-	1,089	1,089	1,089	1,089
Police - Patrol	15,923	16,292	-	10,700	13,091	13,091	13,091	13,091
Police - Detective Unit	-	-	-	-	-	-	-	-
Police - Tactical Unit	-	-	-	-	-	-	-	-
Police - Community Outreach	-	-	-	-	-	-	-	-
Police - Community Svc	-	-	-	-	-	-	-	-
Police - Records Section	-	-	-	-	-	-	-	-
Police - Training	-	-	-	-	-	-	-	-
PW - Engineering	-	-	-	6,000	-	-	-	-
PW - Facilities Maintenance	13,889	-	43,000	174,500	17,524	17,524	17,524	17,524
PW - Road Maintenance	-	64,416	-	-	17,170	17,170	17,170	17,170
PW - Traffic Control	8,319	27,294	12,294	3,000	16,066	16,066	16,066	16,066
PW - Forestry	-	-	-	-	2,595	2,595	2,595	2,595
PW - Storm Water Management	4,103	-	-	-	3,270	3,270	3,270	3,270
TOTAL	\$ 52,675	\$ 113,677	\$ 106,069	\$ 351,450	\$ 91,848	\$ 91,848	\$ 91,848	\$ 91,848
Percent Change to Prior Year	-44.54%	115.81%	-6.69%	231.34%	-73.87%	0.00%	0.00%	0.00%

Notes:

- Capital Projects over \$20,000 are budgeted for in the Capital Projects Fund
- Years 2022 and beyond assume capital requests based on the 2017-2020 average

GENERAL FUND
Five Year Projections
Transfers & Rebates

	Actual 2018	Actual 2019	Year-End Est. 2020	Budget 2021	2022	2023	2024	2025
Transfers								
Police Pension Transfer (1)	\$ 2,447,309	\$ 3,182,194	\$ 3,985,531	\$ 4,783,791	\$ 4,927,305	\$ 5,075,124	\$ 5,227,378	\$ 5,384,199
Rebates								
Economic Devel Rebates (2)	\$ 429,007	\$ 407,659	\$ 400,000	\$ 420,000	\$ 460,605	\$ 465,435	\$ 467,193	\$ 472,488
TOTAL	\$ 2,876,316	\$ 3,589,853	\$ 4,385,531	\$ 5,203,791	\$ 5,387,910	\$ 5,540,559	\$ 5,694,571	\$ 5,856,687

NOTES:

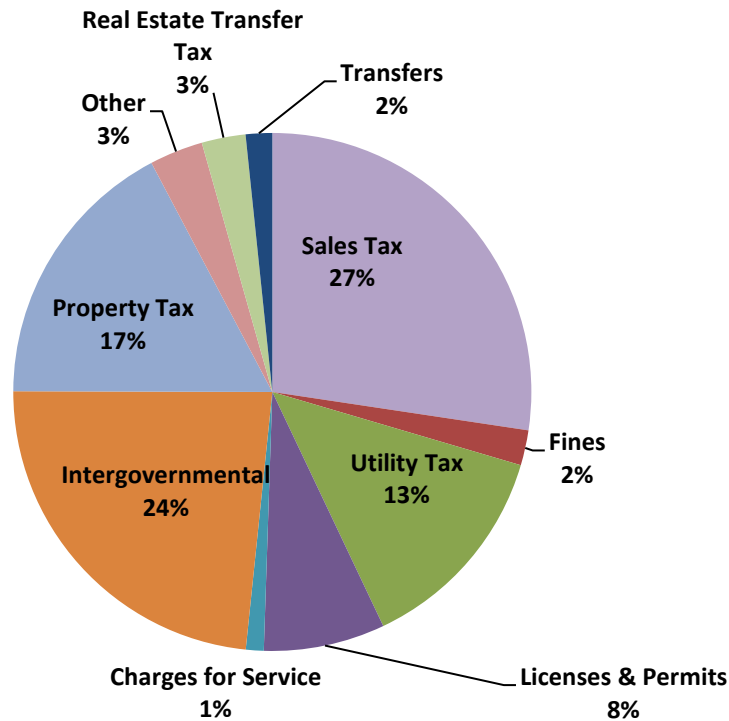
1) Increase is due to pension funding policy changes over the next three years, which include:

- 6.5% interest rate assumption
- 2.5% payroll growth
- 15-year rolling amortization

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

GENERAL FUND REVENUES

General Fund Revenues 2021 Budget \$19,771,377

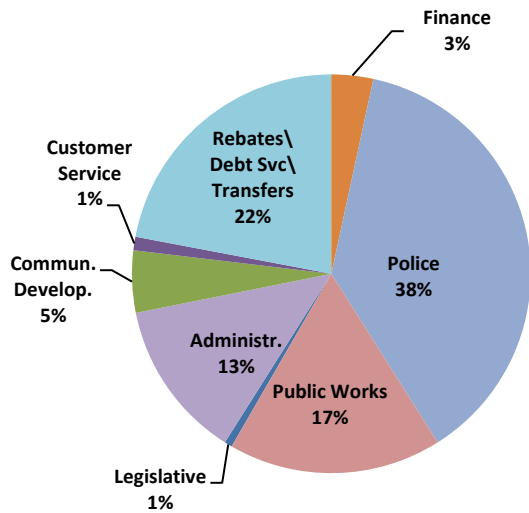


Property Tax	\$3,405,724
Sales Tax	5,411,607
Utility Taxes	2,647,900
Real Estate Transfer Tax	542,000
Licenses and Permits	1,496,525
Charges for Service	220,192
Fines and Forfeits	433,500
Intergovernmental	4,627,702
Other	660,000
Transfers	326,227
Total General Fund Revenues	<u>\$19,771,377</u>

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

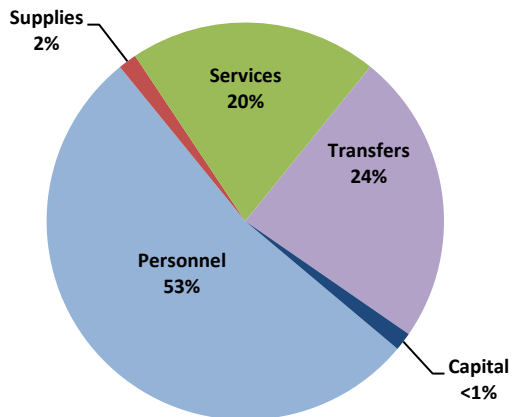
GENERAL FUND EXPENDITURES

Expenditures by Department
2021 Budget
\$23,638,104



Legislative	\$149,210
Administration	3,047,082
Community Development	1,189,259
Customer Service	258,272
Finance	802,251
Rebates/Debt Service/Transfers	5,203,791
Police Department	8,901,343
Public Works	4,086,896
Total Expenditures	\$23,638,104

Expenditures by Element
2021 Budget
\$23,638,104



Personnel	\$12,533,581
Supplies	356,318
Services	4,770,775
Transfers	5,625,980
Capital	351,450
Total Expenditures	\$23,638,104

LEGISLATIVE

➤ 1011111

Legislative

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Legislative Department Summary

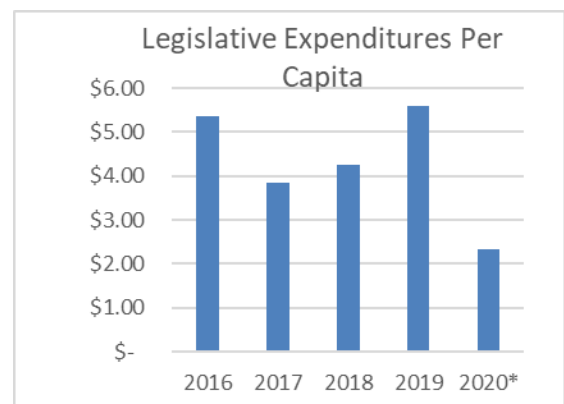
The Mayor and six Village Board of Trustees are elected at large by the residents of Woodridge. The Village Board is the legislative body which serves as the community's decision makers. The Village Board approves the budget and determines the tax rate. They establish the community's goals, major projects, and such long-term considerations as community growth, land use development, capital improvement plans, capital financing, and strategic planning. The Village Board relies heavily on community engagement and feedback in order to best represent the residents of Woodridge in all decision-making processes.

The Village Clerk is an elected member of the Village Board and serves as the keeper of official records. The Village Clerk's Office maintains records, ensures compliance with the Open Meetings Act, oversees Freedom of Information Act requests, provides licensing and notary services, provides voter services, and maintains the official Village Code of the Village of Woodridge.

Cost Centers	Account/Org Code	2021 Cost Center Total:
Mayor & Board of Trustees	1011111	149,210
Total Departmental Budget		\$ 149,210

Expenditures per Capita for Legislative:				
Year	Population	Expenditures	\$ Per Capita	
2016	32,971	\$ 176,256	\$	5.35
2017	32,971	\$ 127,239	\$	3.86
2018	32,971	\$ 140,096	\$	4.25
2019	32,971	\$ 184,548	\$	5.60
2020*	32,971	\$ 77,081	\$	2.34

* Reflects year-end estimate



VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Legislative Department

The Legislative Cost Center supports the efforts of the Village Board and Village Clerk's Office. The Village Board consists of the Mayor, the Village Clerk, and six (6) Village Trustees. The individuals on the Village Board participate in regular community engagement activities and direct policy through consideration of Ordinances, Resolutions, and other official Village business. The Village Clerk's Office maintains records, oversees Freedom of Information Requests, ensures Open Meetings Act compliance, provides licensing and notary services, registers voters, provides voter services, and maintains the official Village Code of the Village of Woodridge.



Goals and Objectives for 2021:

- Provide for Village Board participation in DuPage Mayors and Managers, Illinois Municipal League, and National League of Cities events including Springfield Drive Downs to communicate Village's needs and interests regarding state legislation.
- Manage local election process and host inauguration following April 2021 election.
- Continue participation of Village Board members in public outreach activities, strategic management, and other community events.
- Support public relation and professional development activities for the Village Board including involvement in local, regional, and state organizations.
- Further public engagement and transparency by continual improvement of Village information available online and through in-person community engagement activities.
- Maintain all business licenses, including the management of the annual renewal process.

Accomplishments:

- Ratified Emergency Actions to provide financial relief to residents and businesses including waiving late fees, suspending water shut-off, and extending business licenses.
- Ratified Emergency Actions to allow local businesses to remain competitive as the economy reopened including the creation of an outdoor dining permit and easing restrictions on liquor sales for restaurant liquor license holders.
- Adapted to new technology to conduct virtual Village Board Meetings as a response to COVID-19.
- Conducted virtual community outreach events including a marquee contest and graduation banner / selfie contest to maintain a connection between residents and officials.
- Continued review of clerk's processes, including video gaming licensing, to finalize board direction and amend the Village Code accordingly.
- Comprehensive license fee review, culminating in nominal increases for Business and Liquor Licenses.
- Successful closure of Janes Avenue TIF District.
- Received, processed, and coordinated the response to approximately 180 Freedom of Information Act (FOIA) requests submitted during the 2020 calendar year.
- Updated Village Code language to reflect changes at the local and state level.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Legislative Department

Cost Center Summary

	<i>Actual</i> <u>2018</u>	<i>Actual</i> <u>2019</u>	<i>Revised</i> <i>Budget</i> <u>2020</u>	<i>Year-End</i> <i>Estimate</i> <u>2020</u>	<i>Adopted</i> <i>Budget</i> <u>2021</u>
Personnel	\$46,510	\$46,505	\$46,510	\$36,312	\$46,510
Commodities	420	2,055	2,200	1,845	2,000
Services/Charges	93,166	135,988	102,239	39,924	100,700
Capital	0	0	0		0
Total	\$140,096	\$184,548	\$150,949	\$78,081	\$149,210

Personnel Summary

	<i>Actual</i> <u>2018</u>	<i>Actual</i> <u>2019</u>	<i>Revised</i> <i>Budget</i> <u>2020</u>	<i>Year-End</i> <i>Estimate</i> <u>2020</u>	<i>Adopted</i> <i>Budget</i> <u>2021</u>
Mayor	1.00	1.00	1.00	1.00	1.00
Village Trustees	6.00	6.00	6.00	6.00	6.00
Village Clerk	1.00	1.00	1.00	1.00	1.00
Total Elected	8.00	8.00	8.00	8.00	8.00

ADMINISTRATION

- 1011210 Administration
- 1011220 Human Resources
- 1011221 Technology
- 1011222 Legal & Liability

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Administration Department Summary

The Village Administrator directs the organization's efforts in meeting the policies and goals formulated by the Village Board. The Administrator advises the Village Board on present and future financial, personnel and program needs, implements initiatives to address immediate and long-range Village priorities, establishes procedures to guide service provisioning, prepares the annual budget and supervises Village department directors.

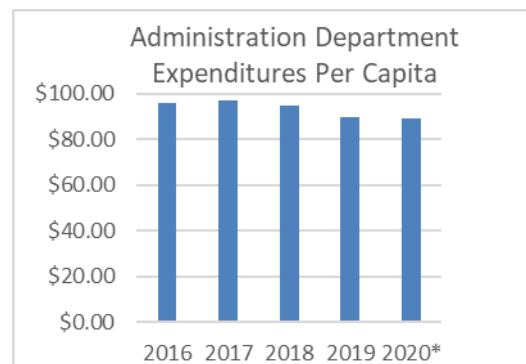
The Administration Department consists of seven functional areas: Human Resources, Information Technology, Risk Management, Cable Services, Legal Services, Public Relations, and General Management. Department responsibilities include managing the Strategic Management process, preparing Village Board agendas, and managing the work of Village departments in pursuing Village Board and community goals. Public utility management, community group support, special event coordination, special projects, and Village Board administrative support all fall within the scope of this department.

Cost Centers	Account/Org Code	2021
		Cost Center Total:
Administration	1011210	765,985
Human Resources	1011220	346,342
Technology	1011221	1,047,405
Legal & Liability	1011222	887,350
Total Departmental Budget		\$ 3,047,082

Expenditures per Capita for Administration:

Year	Population	Expenditures	\$ Per Capita
2016	32,971	\$ 3,150,705	\$ 95.56
2017	32,971	\$ 3,200,794	\$ 97.08
2018	32,971	\$ 3,117,036	\$ 94.54
2019	32,971	\$ 2,951,447	\$ 89.52
2020*	32,971	\$ 2,936,731	\$ 89.07

*Reflects year-end estimate



VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

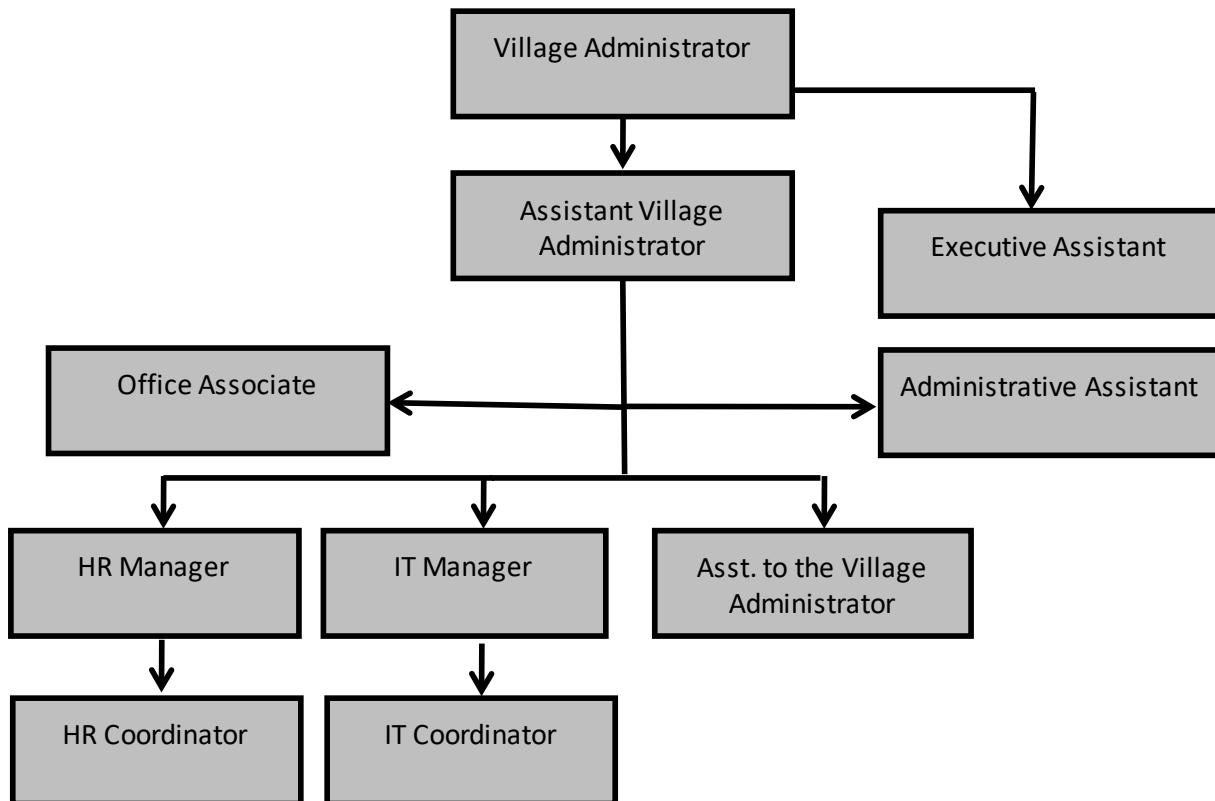
Administration Department Summary

Core Goals of the Administration Department:

- Support the Mayor and Village Board, including the coordination, development, and distribution of Village Board meeting agendas
- Support strategic management efforts for the purpose of community building and long-range planning
- Encourage active and meaningful community involvement between residents, stakeholders and the Village
- Acquire and maintain appropriate technology, provide user support, and strategically plan technological advances to support the needs of the organization and community
- Manage Village in expanding and supporting the Geographical Information System
- Maintain a safe workplace, healthy workforce, and minimize Village liability through employee training and implementation of appropriate policies and procedures
- Attract and retain qualified public employees, manage labor contracts, recruit and hire police officers
- Maintain and ensure compliance with current personnel rules, regulations, and policies
- Manage Village risk, including workers compensation and liability through workplace training, implementing best practices and obtaining legal consultation
- Foster internal communication through employee newsletters and other outreach efforts
- Communicate with the public using several outreach platforms including printed, online, and social media resources
- Manage WCTV Channel 6, providing programming/community information and maintaining the equipment necessary for video capture, production and distribution
- Manage utility franchise agreements and compliance with contract provisions
- Maintain Village records, provide for access by the public and Village staff
- Process applications and issue various licenses and permits
- Ensure compliance with the Open Meetings Act and the Freedom of Information Act

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET
Administration Department Summary

ADMINISTRATION DEPARTMENT ORGANIZATIONAL CHART



VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Administration Cost Center

The General Management budget of the Village of Woodridge supports the Village Board, Village communication efforts to keep residents informed about topics pertinent to their lives in Woodridge, Village Board meetings, records management, Village Code updates, voter services, licensing, organizational improvement efforts, and providing operational support and oversight to the entire organization.



Goals and Objectives Calendar Year 2021:

- Reimagine and reintroduce long-standing Community Events including State of the Village, Community Open House, and Citizen's Leadership Academy, among others.
- Continue with the Branding initiative that was initially launched in 2020.
- Coordinate with Human Resources to determine adequate staffing levels to support the Administration Department.
- Expand community engagement efforts to broaden participation across the community.
- Support efforts relating to strategic management, public relations, community events and intergovernmental coordination.
- Adoption of an updated, long-term, communication plan.

Accomplishments:

- Maintained quality customer service and service delivery, despite two retirements in the first half of 2020.
- Successful launch of a new website and domain, woodridgeil.gov, to improve information dissemination and transparency.
- Spent considerable time to update the residents and business community on COVID-19 information. Highlight included messages on financial relief programs available to residents and a targeted business outreach campaign in which every licensed business within Woodridge received a personalized phone call to inquire as to how the Village might support them.
- Assisted the United State Census Bureau and the Community Development Department with the 2020 Census by providing a location for training and regular messaging.
- Supported GIS and the launch of a new employee tool MyGIS.
- Coordinated Community Recognition Annual Awards Ceremony.
- Collaborated on the production of the State of the Village.
- Improved communication channels and efforts including digital and print documents, social media, press releases, and Channel 6.
- Continued support of ERP operations.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Administration Cost Center

Cost Center Summary

	<i>Actual</i> <u>2018</u>	<i>Actual</i> <u>2019</u>	<i>Revised</i> <i>Budget</i> <u>2020</u>	<i>Year-End</i> <i>Estimate</i> <u>2020</u>	<i>Adopted</i> <i>Budget</i> <u>2021</u>
Personnel	\$768,391	\$796,187	\$809,966	856,532	\$686,939
Commodities	9,891	5,598	6,250	5,550	5,775
Services/Charges	154,694	69,060	75,443	49,550	64,994
Capital Outlay	0	1,292	0	0	0
Internal Services/Other	4,068	8,591	8,796	4,590	8,277
Total	\$937,044	\$880,728	\$900,455	\$916,222	\$765,985

Personnel Summary

	<i>Actual</i> <u>2018</u>	<i>Actual</i> <u>2019</u>	<i>Revised</i> <i>Budget</i> <u>2020</u>	<i>Year-End</i> <i>Estimate</i> <u>2020</u>	<i>Adopted</i> <i>Budget</i> <u>2021</u>
Village Administrator	1.00	1.00	1.00	1.00	1.00
Assistant Village Administrator	1.00	1.00	1.00	1.00	1.00
Assistant to the Village Administrator	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Admin. Assistant*	1.00	1.00	1.00	0.00	0.00
Office Associate*	1.00	1.00	1.00	0.00	0.63
Grand Total - FT Equivalents	6.00	6.00	6.00	4.00	4.63

*The Administrative Assistant and Office Associate retired in 2020. The Office Associate is budgeted to be backfilled as a part-time position.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Human Resources Cost Center

The Human Resources area of the Administration Department is responsible for administering the personnel functions for the Village as well as providing personnel management support to all Village departments.



Goals and Objectives Calendar Year 2021:

- Continue to expand efforts to encourage diverse hiring and inclusion efforts.
- Hire police officers, both entry-level and those with experience to maintain budget staffing level.
- Recruit and hire quality employees.
- Conduct entry-level police officer hiring testing process.
- Conduct sergeant promotional testing process for promotional eligibility list.
- Review and update/revise Board of Police Commissioner Rules in conjunction with testing processes.
- Continue to review health and dental insurance plans and coverage options and opportunities.

Accomplishments:

- Conducted entry-level police officer recruitment and testing process.
- Conducted entry-level police officer interviews and hiring.
- Coordinated Police Department Hepatitis B inoculation series
- Staff liaison for Board of Police Commission
- Conducted limited-scale salary and benefit survey
- Coordinated roll out of Voluntary Early Retirement Separation Program
- Successful risk management efforts, coordination of Workman's Compensation cases, light duty, grievances, litigation, etc.
- Coordinated and implemented dependent audit for health insurance participants.
- Continued expansion of use of maintenance of human resources and payroll functions in Munis.
- Provide administrative and organizational support for employee-related committees, including Employee Recognition, Safety and Wellness.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Human Resources Cost Center

Cost Center Summary

	<i>Actual 2018</i>	<i>Actual 2019</i>	<i>Revised Budget 2020</i>	<i>Year-End Estimate 2020</i>	<i>Adopted Budget 2021</i>
Personnel	\$281,039	\$286,511	\$294,170	\$337,479	\$280,606
Commodities	510	0	500	0	\$500
Services/Charges	55,892	47,834	72,130	32,330	\$65,236
Capital Outlay	0	0	0	0	\$0
Total	\$337,441	\$334,345	\$366,800	\$369,809	\$346,342

Personnel Summary

	<i>Actual 2018</i>	<i>Actual 2019</i>	<i>Revised Budget 2020</i>	<i>Year-End Estimate 2020</i>	<i>Adopted Budget 2021</i>
HR Manager	1.00	1.00	1.00	1.00	1.00
HR Coordinator*	1.00	1.00	1.00	0.00	1.00
Grand Total - FT Equivalents	2.00	2.00	2.00	1.00	2.00

*The HR Coordinator retired in 2020. The position is budgeted to be backfilled in 2021.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Technology Cost Center

Information Technology is a division of the Administration Department responsible for the maintenance and operation of the Village's internal computer network, enterprise system, Government Access Channel WCTV, servers, desktops, laptops, tablets, copiers, fax machines, telephone system, cell phones, PD squad car laptops and camera systems.

Goals and Objectives Calendar Year 2021:

- Provide technical assistance and user support to Village staff to ensure the continuity of business processes.
- Support the Village's Enterprise Resource Planning (ERP) software.
- Support GIS Specialist in meeting the Village's GIS team's goals.
- Support members of the WCTV cable crew through technical support, monthly meetings, and an annual video production training class.
- Maximize both our 300 Mbps Internet lines and create a failover for the Tyler ERP System.
- Assist with new Village Website.
- Complete new computer hardware roll out including bid, award, purchase, and installation.
- Switch our onsite Exchange email system to cloud based o365.
- Assist PD with BodyCam installation.
- Upgrade our backend Cisco Firewalls and Switches and VPN.
- Rollout Verizon's free iPhone upgrades for our Village staff.

Accomplishments:

- Provided support with replacement of the Public Works SCADA Server and Remote Access/Alarm System.
- Maintained the Village's cell phone hardware including a roll out of Verizon iPhone 8's to staff (free upgrade).
- Provided support for the Police Department's new DUJIS system, squad car laptops, cameras and cloud-based recordings.
- Ongoing test emails to our users using KnowBe4 training.
- Audited and disconnected unused phone extensions and alarm phone lines.
- Implemented Unitrends Disaster Recovery solution for Village data to have full onsite backups as well as Cloud backup every night with ability to remotely access our data in case of catastrophe.
- Implemented laptop rollout with VPN access for Village Employees due to Covid-19.
- Switched our main URL to www.woodridgeil.gov with our new website launch.
- Upgraded our Tyler Munis ERP system to 2019.1.
- Installed PW offsite storage center Camera system and remote access to Village network.
- Upgrade our Board Room to be Zoom friendly and have better video screens and sound system.
- Rolled out new iPads to our Trustees.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Technology Cost Center

Cost Center Summary

	<i>Actual</i> <u>2018</u>	<i>Actual</i> <u>2019</u>	<i>Revised</i> <i>Budget</i> <u>2020</u>	<i>Year-End</i> <i>Estimate</i> <u>2020</u>	<i>Adopted</i> <i>Budget</i> <u>2021</u>
Personnel	\$242,288	\$242,542	\$250,304	\$246,190	255,026
Commodities	10,247	7,842	8,000	4,000	4,000
Services/Charges	639,004	635,132	638,765	598,469	629,860
Capital Outlay	10,244	4,383	5,000	50,775	154,250
Internal Services/Other	68,784	54,648	70,317	0	4,269
Total	\$970,567	\$944,547	\$972,386	\$899,434	\$1,047,405

Personnel Summary

	<i>Actual</i> <u>2018</u>	<i>Actual</i> <u>2019</u>	<i>Revised</i> <i>Budget</i> <u>2020</u>	<i>Year-End</i> <i>Estimate</i> <u>2020</u>	<i>Adopted</i> <i>Budget</i> <u>2021</u>
IT Manager	1.00	1.00	1.00	1.00	1.00
IT Coordinator	1.00	1.00	1.00	0.00	1.00
Grand Total - FT					
Equivalents	2.00	2.00	2.00	1.00	2.00

The IT Coordinator separated from the Village in 2020. The position is budgeted to be backfilled in 2021.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Legal and Liability Cost Center

The Legal and Liability Cost Center merges two separate cost centers into one. This cost center focuses on supporting all general counsel activity and specialized projects such as labor counsel, prosecutorial services, and litigation. It also funds the risk management and wellness activities of the Village. The Village is a member of the Intergovernmental Risk Management Agency (IRMA), a risk sharing pool of 73 local municipalities that have joined together to manage and fund their property, casualty, and workers compensation claims. The Village is involved in comprehensive risk management and wellness programs to work towards the goal of stabilizing future and annual liability costs.

Goals and Objectives Calendar Year 2021:

- Support all general counsel activity as well as specialized projects such as labor negotiation and prosecution of Village violations through outside counsel.
- General legal support including interpretations of Village Code, preparation for violation hearings, contract review and other activities.
- Manage unemployment and liability costs.
- Support a risk prevention program.
- Support a wellness program for Village employees.
- Support safety in the workplace; use incentives such as safety days off to promote workplace safety.
- Work to reduce liability and health care costs.

Accomplishments:

- The Wellness Committee efforts to increase employee participation in our annual wellness screenings have resulted in increased participation each year. Overall participation in wellness programming as well as the usage of our two fitness facilities also continue to increase. Further accomplishments include expanded availability of fitness equipment and other events offered during the course of the year to support employee wellness.

Cost Center Summary

	<i>Actual</i> <u>2018</u>	<i>Actual</i> <u>2019</u>	<i>Revised</i> <i>Budget</i> <u>2020</u>	<i>Year-end</i> <i>Estimate</i> <u>2020</u>	<i>Adopted</i> <i>Budget</i> <u>2021</u>
Commodities	\$274	\$1,037	\$300	\$150	\$300
Services/Charges	890,519	790,790	879,730	751,116	884,050
Capital Outlay	196	0	3,000	0	3,000
Total	\$890,990	\$791,827	\$883,030	\$751,266	\$887,350

COMMUNITY DEVELOPMENT

- 1011310 Community Development

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Community Development Summary

The Community Development Department administers the orderly growth of the community by ensuring quality development through superior customer service, which adheres to the goals and objectives established by the residents, Mayor and Village Board. The department provides assistance to local businesses, residents and developers through program administration of building inspections and plan review, code enforcement, economic development, Geographic Information System, planning and zoning.

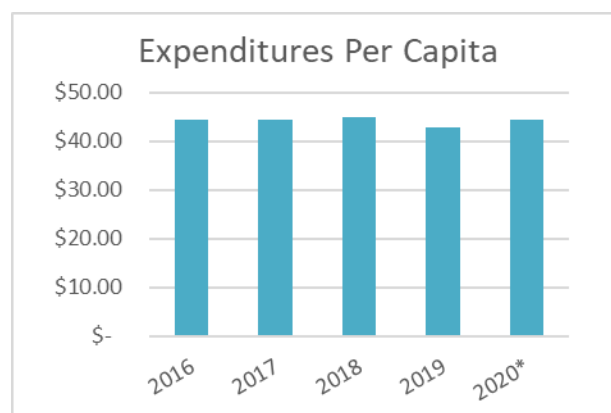
Core Goals of the Community Development Department:

- Provide Plan Commission support
- Coordinate Village-wide code enforcement efforts
- Encourage housing diversity and quality
- Implement the policies outlined in Village adopted plans
- Encourage balanced growth and strategic annexations
- Ensure quality construction of all developments
- Coordinate the building permit and development review process and ensure timely reviews
- Maintain and improve the quality of multi-family, single-family, commercial and industrial properties
- Provide support to local businesses and encourage business expansion
- Conduct business attraction and economic development efforts

		2021 Budget
Cost Centers	Account Number/Org Code	Cost Center Total:
Community Development	1011310	\$1,189,259
Customer Service	1011410	\$258,272
Total		<u>\$1,447,531</u>

Year	Population	Expenditures	\$ Per Capita
2016	32,971	\$ 1,461,365	\$ 44.32
2017	32,971	\$ 1,462,242	\$ 44.35
2018	32,971	\$ 1,480,230	\$ 44.89
2019	32,971	\$ 1,411,326	\$ 42.81
2020*	32,971	\$ 1,462,805	\$ 44.37

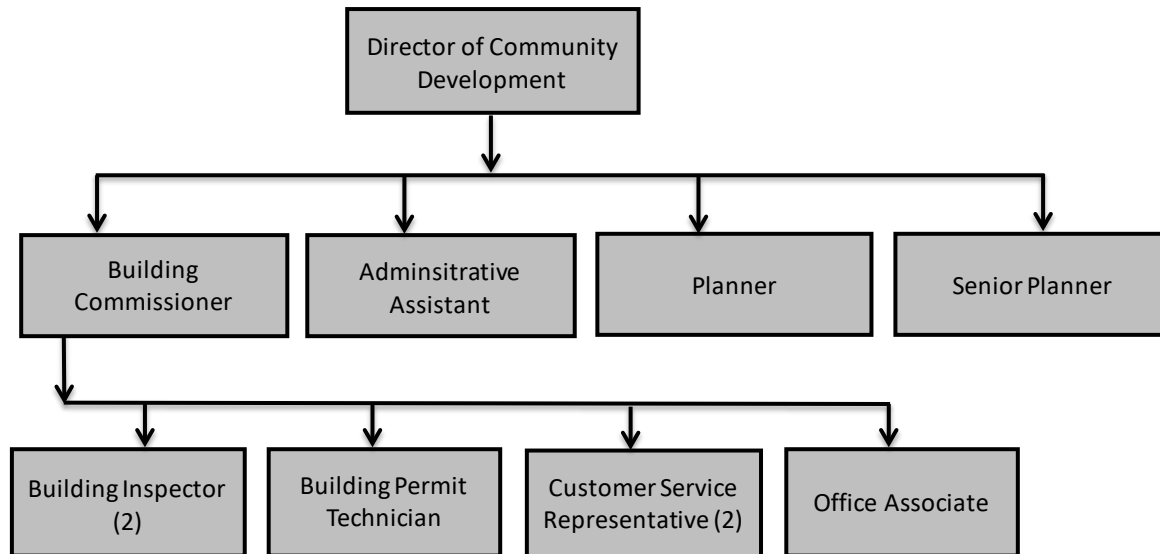
* reflects year-end estimate



VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Community Development Summary

COMMUNITY DEVELOPMENT ORGANIZATIONAL CHART



VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Community Development Department

The Community Development Department provides for balanced growth, Plan Commission support, database management, housing quality and diversity, implementation of the community plans, development review coordination, business retention and attraction, and TIF District management.

Goals and Objectives for Calendar Year 2021:

- Complete the 2020 Economic Development Report
- Provide quality code enforcement services that will protect the health, safety and welfare of residents and businesses in the Village.
- Facilitate and encourage occupancy of vacant commercial spaces in the community
- Guide development and redevelopment of land uses in the Village to maintain and enhance the high quality of life and encourage reinvestment in business, industrial and residential properties.



Accomplishments:

- Completed the Janes Avenue TIF district Streetscape project that included design and construction of the streetscape improvements along Janes Avenue and 83rd Street
- Issued eighty (80) new single-family building permits in 2019 for six (6) different subdivisions resulting in the second year that residential investment has exceeded \$10 million.
- Completed a Village Code revision that would provide maximum siting options for rooftop solar projects for commercial buildings within the Village. This revision will bring the Village closer to obtaining SolSmart Gold status, which is a national program designed to recognize communities that have taken key steps to address solar energy and foster the growth of solar markets
- Issued 1,588 building permits in 2019 which was only 6% less than the Department's all-time high for the department.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Community Development Department

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Personnel	\$1,017,366	\$966,075	\$1,015,860	\$883,055	\$950,381
Commodities	1,865	2,023	2,000	2,000	2,000
Services/Charges	243,445	222,095	344,106	224,491	228,256
Capital Outlay	0	0	0	0	0
Non-Operating	6,804	9,701	9,529	6,387	8,622
Total	\$1,269,480	\$1,199,894	\$1,371,495	\$1,115,933	\$1,189,259

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Director (CD)	1.00	1.00	1.00	1.00	1.00
Building Commissioner	0.75	0.75	0.75	0.75	0.75
Senior Planner*	1.00	1.00	1.00	0.00	1.00
Planner	1.00	1.00	1.00	1.00	1.00
Building Inspector*	2.00	2.00	2.00	1.00	2.00
Building Permit Technician	0.00	0.00	1.00	1.00	1.00
Admin. Assistant	1.00	2.00	1.00	1.00	1.00
Office Associate	0.60	0.75	0.75	0.25	0.00
Intern	0.50	0.50	0.00	0.00	0.00
Grand Total - FT Equivalents	7.85	9.00	8.50	6.00	7.75

*The Senior Planner and Building Inspector separated from the Village in 2020. Both positions are budgeted to be backfilled in 2021.

**The full-time Office Associate retired in 2020 under the Village's Voluntary Separation Program.

CUSTOMER SERVICE

➤ 1011410

Customer Service

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Customer Service Cost Center

Customer Service is responsible for providing all operations of the front counter at Village Hall. This includes greeting visitors, taking and processing water billing payments, answering all phone calls, taking in and issuing all building permits, and taking in and entering all payments received at the Village Hall.



Goals and Objectives for Calendar Year 2021:

- Complete the design of the front counter located in the customer service area
- Provide timely response to all questions received at Village Hall

Accomplishments:

- Continued to provide outstanding customer service at Village Hall
- Customer Service staff scheduled over 5,553 building inspections in 2019
- Nearly 30,685 financial transactions occurred at the front counter in 2019

Cost Center Summary

	<i>Actual</i> <u>2018</u>	<i>Actual</i> <u>2019</u>	<i>Revised</i> <i>Budget</i> <u>2020</u>	<i>Year End</i> <i>Estimate</i> <u>2020</u>	<i>Adopted</i> <i>Budget</i> <u>2021</u>
Personnel	\$206,659	\$210,468	\$217,795	\$345,573	\$256,659
Commodities	213	179	400	400	400
Services/Charges	1,048	785	1,150	899	1,213
Capital Outlay	0	0	0	0	0
Non-Operating	0	0	0	0	0
Total	\$207,920	\$211,432	\$219,345	\$346,872	\$258,272

Personnel Summary

	<i>Actual</i> <u>2018</u>	<i>Actual</i> <u>2019</u>	<i>Revised</i> <i>Budget</i> <u>2020</u>	<i>Year End</i> <i>Estimate</i> <u>2020</u>	<i>Adopted</i> <i>Budget</i> <u>2021</u>
Office Associate*	2.38	2.38	2.38	2.38	2.44
Building Commissioner	0.25	0.25	0.25	0.25	0.25
Grand Total - FT					
Equivalents	2.63	2.63	2.63	2.63	2.69

*A portion of the Finance Office Associates are allocated in Customer Service. The full-time Community Development Office Associate retired in 2020.

FINANCE

- 1011510 Finance

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Finance Department Summary

The Finance Department consists of ten employees. Eight full-time employees and two part-time employees. Department functions include, budget management, payroll, accounting, utility billing, accounts payable and receivable, fixed asset management, investing, debt management, cash management and financial reporting.

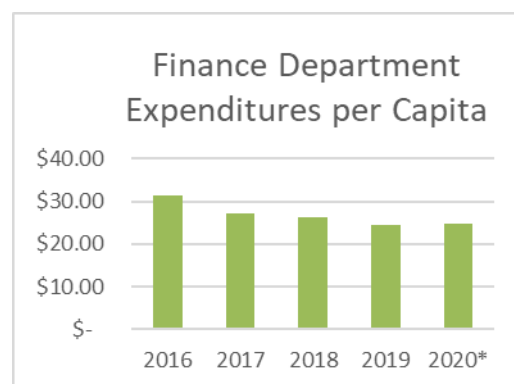
Core Goals of the Finance Department:

- Foster government transparency by reporting the Village financial condition through various outlets
- Provide regular reports on the financial condition of all Village in a timely manner
- Receive the Certificate of Achievement for Excellence in Financial Reporting presented by the Government Finance Officers Association (GFOA)
- Receive the Distinguished Budget Presentation Award presented by GFOA
- Receive the Popular Annual Financial Report (PAFR) presented by GFOA
- Manage cash effectively by monitoring revenue sources and maximizing investment returns
- Monitor departmental purchasing to ensure fiscal responsibility
- Offer excellent customer service to residents and customers
- Provide timely and accurate payroll services to employees
- Provide timely and accurate accounts receivable services to departments and customers
- Provide timely and accurate accounts payable services to departments and vendors

Cost Center	Account Number/Org Code	2021 Budget
Finance	1011510	\$ 802,251
		\$ 802,251

Year	Population	Expenditures	\$ Per Capita
2016	32,971	\$ 1,032,412	\$ 31.31
2017	32,971	\$ 892,428	\$ 27.07
2018	32,971	\$ 870,243	\$ 26.39
2019	32,971	\$ 805,887	\$ 24.44
2020*	32,971	\$ 818,225	\$ 24.82

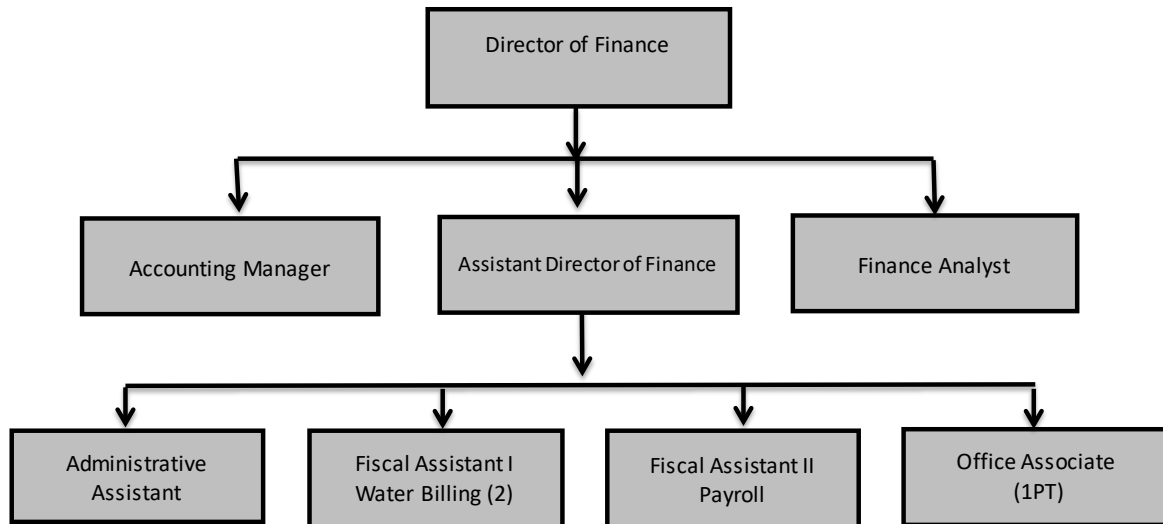
*reflects year-end estimate



VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Finance Department Summary

FINANCE DEPARTMENT ORGANIZATIONAL CHART



The Fiscal Assistant I (2 Water Billing Clerks) work in the Finance Department under the direction of the Assistant Director of Finance; however, these positions are budgeted in the Water Fund.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Finance Department Cost Center

The Finance Department is responsible for all financial transactions and recordkeeping for the Village. These include Accounting, Budgeting, Payroll, Accounts Payable, Water Billing, Cash Management, and Accounts Receivable. The department prepares various financial reports including the Comprehensive Annual Financial Report (CAFR) and the Popular Annual Financial Report (PAFR). The Director of Finance serves as the Chief Financial Officer of the Village, Treasurer of the Woodridge Police Pension Fund, and Treasurer of the Northern Will County Water Agency.



Goals and Objectives for Fiscal Year 2021:

- Prepare and submit for various awards through Government Finance Officers Association (GFOA) including: Distinguished Budget Presentation, Certificate of Excellence in Financial Reporting, and the Popular Annual Financial Report (PAFR).
- Continue to improve on governmental transparency and accountability by providing expanded reporting options on the Village's transparency page.
- Implement an Internal Control Program so that we are able to test our processes on a regular basis and report out on the findings.
- Finish the review and update of the Village's financial policies to reflect changes in Village policy or laws.
- Monitor financial markets to maximize investment earnings.
- Conduct a detailed analysis of our credit card fees.

Accomplishments:

- Received the "Distinguished Budget Presentation" award for the 6th consecutive year, the "Certificate of Excellence in Financial Reporting" award for the 13th consecutive year, and the "Outstanding Achievement in Popular Annual Financial Reporting" award for the 5th consecutive year from the Government Finance Officers Association (GFOA).
- Prepared a Request for Proposals (RFP) for water billing mailing services and awarded a three-year contract to DataProse, LLC.
- Introduced a recurring credit card payment option to residents for water bill payments.
- Conducted a comprehensive analysis of potential revenue streams with respect to the current economic landscape.
- Successfully transitioned banking services with MB Financial to Fifth Third Bank, following the 2019 merger.
- Explored various financing options for the purchase of the former Wilton property.
- Took a large step in succession planning efforts by creating and filling the Assistant Director of Finance position to assist in high-level projects, analysis, and day-to-day operations.
- Continued to improve upon performance measures.
- Completed a successful 2018 audit with new auditors, Lauterbach & Amen.
- Updated Fund Balance and Debt Management policies.
- Volunteered at numerous community organizations, including the West Suburban Food Pantry, Woodridge Horizon, JANO (Janes Avenue Neighborhood Outreach), and Kiwanis.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Finance Department Cost Center

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<u>2018</u>	<u>2019</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Personnel	\$763,630	\$740,204	\$748,201	\$749,597	\$735,849
Commodities	5,000	4,296	3,300	4,005	3,160
Services/Charges	101,614	61,367	69,590	64,623	63,242
Capital Outlay	0	0	0	0	0
Total	\$870,244	\$805,867	\$821,091	\$818,225	\$802,251

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<u>2018</u>	<u>2019</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Director of Finance	1.00	1.00	1.00	1.00	1.00
Assistant Director of Finance ¹	0.00	1.00	1.00	1.00	1.00
Accounting Manager ¹	1.00	0.75	0.75	0.75	0.75
Accountant ¹	1.00	0.00	0.00	0.00	0.00
Financial Analyst	1.00	1.00	1.00	1.00	1.00
Administrative Assistant ³	1.00	1.00	1.00	0.00	0.00
Fiscal Assistant II ²	1.00	1.00	1.00	1.00	1.00
Fiscal Assistant I ²	2.00	1.00	2.00	1.00	1.00
Office Associate (FT) ³	0.00	0.00	0.00	1.00	1.00
Office Associate (PT) ⁴	0.37	0.37	0.37	0.00	0.25
Grand Total - FT Equivalents	8.37	7.12	8.12	6.75	7.00

1. The Accountant was promoted to Assistant Director of Finance, and the Accounting Manager moved to part-time in 2019.

2. The Fiscal Assistant II separated from the Village in 2019, and one of the Fiscal Assistant's was promoted to the position.

3. The Administrative Assistant retired in 2020, and the part-time Office Associate began working full-time.

4. The Part-Time Office Associate is budgeted to be backfilled in 2021.

POLICE

- 1012110 Administration
- 1012130 Patrol
- 1012131 Detective Unit
- 1012132 Tactical Unit
- 1012133 Crime Prevention
- 1012134 Community Services
- 1012135 Records
- 1012136 Training

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Police Department Summary

The Police Department coordinates public safety efforts throughout the Village. The Department is prepared to respond to emergency and non-emergency calls for service 24 hours a day, 7 days a week, 365 days a year. The mission of the Police Department is to provide dedicated professional service and impartial law enforcement in an active partnership with the citizens of the Village of Woodridge to achieve a higher quality of life for all.



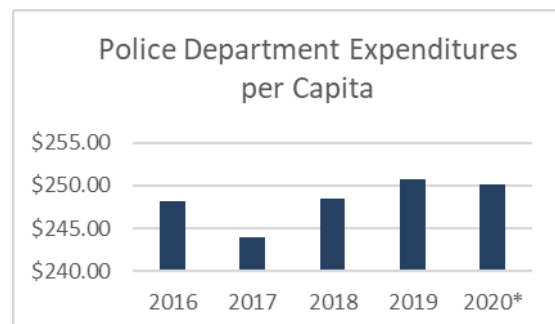
Core Goals of the Police Department:

- Provide continued professional and proactive police services to the community
- Develop a data-driven approach to crime reduction with an emphasis on interagency collaboration
- Assist with the Police Department /Public Works facility needs
- Improve communication and transparency with the public by educating and involving residents on community safety issues through a variety of outreach efforts
- Actively recruit and train officers for Police Department succession planning
- Expand officer knowledge and expertise in crisis intervention and mental health outreach through impactful training

Cost Centers	Account Number/Org Code	2021
		Cost Center Total
Administration	1012110	1,382,340
Patrol	1012130	4,966,107
Detective Unit	1012131	693,777
Tactical Unit	1012132	754,372
Community Outreach	1012133	374,927
Community Services	1012134	268,920
Records Section	1012135	410,600
Training	1012136	50,300
Total Departmental Budget		\$8,901,343

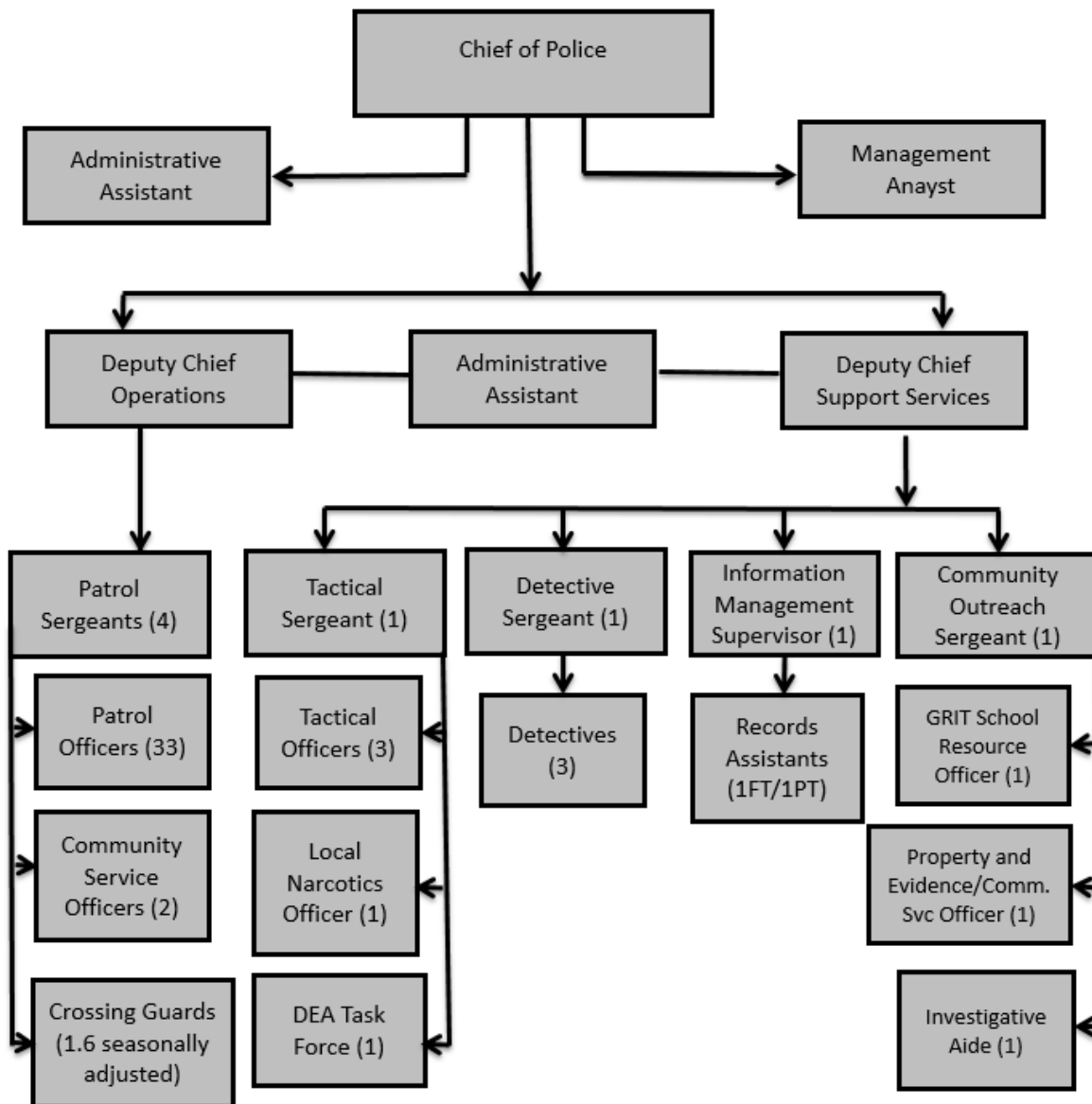
<u>Year</u>	<u>Population</u>	<u>Expenditures</u>	<u>\$ Per Capita</u>
2016	32,971	\$8,180,988	\$248.13
2017	32,971	\$8,043,941	\$243.97
2018	32,971	\$8,191,858	\$248.46
2019	32,971	\$8,268,683	\$250.79
2020*	32,971	\$8,248,392	\$250.17

*year-end estimate



VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Police Department Summary



VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Police Department Administration Cost Center

Administration Cost Center provides strategic management and oversees the day-to-day operations of the Police Department. Responsibilities include emergency management, developing policies and procedures, establishing and tracking the department's budget, analyzing crime statistics, recommending risk management techniques, applying and managing grants, as well as disseminating public information via through working with the media and having engaging social media channels.



Goals and Objectives for Calendar Year 2021:

- Moving forward with the implementation of Police Department/Public Works facility improvements
- Help to publicize public health information and police practices
- Public and department implementation/protocols for a body worn camera program
- Maintain employee health throughout the department during COVID-19
- Development of a police officer recruitment team with an emphasis on police applicants and youth explorer program
- Develop a data-driven approach to crime reduction with an emphasis on interagency collaboration
- Implement efforts in officer mental health and wellbeing

Accomplishments:

- Increased department-wide transparency by implementing the virtual lunches with the chiefs series regarding the following topics:
 - Use of force policies and training
 - De-escalation techniques
 - Mental health awareness
 - Social justice
- Created a new page on the police department website about police transparency issues
- Public awareness campaign about police department policies and COVID-19
- Trained multiple officers in Crisis Intervention Training (CIT)
- Expanded the Community Roll Call program utilizing resident partnerships and virtual events
- Successful implementation of the Frontline online portal for vacation watch and overnight street parking
- Continued to enroll people in the Autism/at-risk Resident Program
- Continued to develop the DuPage County Major Crimes Task Force to develop MERIT to replace Fiat (SWAT) and several members of the Woodridge Police Department are actively involved in the organization leadership

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Police Department Administration Cost Center

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Personnel	\$718,151	\$590,612	\$614,314	\$622,148	\$527,187
Commodities	6,715	5,267	8,490	6,490	9,340
Services/Charges	685,324	705,213	830,756	830,501	822,055
Capital Outlay	0	0	1,000	0	0
Non-Operating	29,496	28,043	30,265	19,548	23,758
Total	\$1,439,686	\$1,329,135	\$1,484,825	\$1,478,687	\$1,382,340

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Chief of Police	1.00	1.00	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00	1.00	1.00
Sergeant *	1.00	1.00	1.00	0.00	0.00
Admin Assistant**	2.00	2.00	2.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00	1.00
Grand Total - FT Equivalents	6.00	6.00	6.00	4.00	4.00

* Sergeant moved to Community Outreach, formally Crime Prevention.

** Admin Assistant retired in 2020.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Patrol Cost Center

The Patrol Division is the largest component of the Woodridge Police Department in charge of responding to emergency and non-emergency calls for service. Officers routinely respond to calls for service regarding criminal offenses, traffic crashes, alarm activation, disturbances, traffic complaints and other miscellaneous events. In addition to patrol functions, officers also train in specialties such as Bike Patrol, ATV Patrol, Field Training Officers, Juvenile Officers, Breathalyzer Officers, Safety Seat Inspectors, Rapid Deployment Instructors, and Truck Enforcement Officers.



Goals and Objectives for Calendar Year 2021:

- Implement body-worn cameras
- Proactive enforcement of state and local laws and ordinances
- Provide professional emergency and non-emergency police services
- Apply community policing initiatives and crime prevention measures to maintain peace and protect life and property
- Overall reduction in crime and traffic accidents
- Increase traffic safety and DUI enforcement
- Continue seminars on child seat safety in English and Spanish

Accomplishments:

- Developed and implemented an emergency plan regarding police response in the COVID-19 era
- Implement numerous safety precautions for police officers, department employees, and the public visiting the facility
- Established a telephone reporting unit to maintain a high level of service while maintaining social distancing
- Responded and assisted numerous agencies regarding protests, looting, and civil unrest
- Appointed additional Field Training Officers
- Facilitated the installation of numerous child safety seats
- Maintained Community Policing role by expanding Community Roll Call Program
- Patrol located and arrested suspects that committed home invasions in Woodridge and Downers Grove
- Utilized the Frontline Portal for 6,643 overnight parking request, 1,521 vacation watches, 816 directed patrol (roll call) entries, 48 lost/found animals, and 318 condition reports (work orders).
- Conducted 6,073 extra patrols:

Extra Patrol Type	Number of Extra Patrols
Business	2,314
Residential	3,137
Park District	523
Foot Patrol	99
Total	6,073

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Patrol Cost Center

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Personnel Services	\$4,172,832	\$4,153,800	\$4,322,169	\$4,082,852	4,569,033
Commodities	70,373	53,174	62,845	62,395	57,770
Services & Charges	8,145	10,146	7,900	25,800	8,700
Capital Outlay	15,923	16,292	18,000	0	10,700
Non-operating	314,388	326,884	345,612	219,560	319,904
Total	<u>\$4,581,662</u>	<u>\$4,560,296</u>	<u>\$4,756,526</u>	<u>\$4,390,607</u>	<u>\$4,966,107</u>

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Deputy Chief	1.00	1.00	1.00	1.00	1.00
Sergeant	4.00	4.00	4.00	4.00	4.00
Officer	28.00	32.00	33.00	33.00	33.00
Total Full-Time	<u>33.00</u>	<u>37.00</u>	<u>38.00</u>	<u>38.00</u>	<u>38.00</u>
Crossing Guards	1.60	1.60	1.60	1.60	1.60
Total Part-Time	<u>1.60</u>	<u>1.60</u>	<u>1.60</u>	<u>1.60</u>	<u>1.60</u>
Grand Total - FT Equivalents	<u>34.60</u>	<u>38.60</u>	<u>39.60</u>	<u>39.60</u>	<u>39.60</u>

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Detective Unit Cost Center

Detectives are responsible for handling follow-up investigations pertaining to violations of criminal statutes of the State of Illinois and ordinances of the Village of Woodridge. Detectives routinely investigate cases based on patrol officer reports that require comprehensive follow-up and analysis. Department Detectives are also in charge of completing comprehensive background checks on all prospective employees of the Village of Woodridge.

Goals and Objectives for Calendar Year 2021:

- Review and follow-up on criminal and juvenile complaints.
- Explore possibilities for additional training in phone forensics.
- Utilize current technologies into day-to-day operations of the unit.
- Implement case clearance protocol.

Accomplishments:

- Opened 352 new investigations in 2019
- Completed 49 Sex Offender /Violent Offender Against Youth Registration and Updates
- Completed 12 new Officer background checks
- Completed and resolved 57 missing person/runaway incidents
- Attended all the same trainings as of 2018 for 2019

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Personnel	\$604,748	\$615,461	\$651,940	\$600,773	\$637,479
Commodities	6,533	6,552	7,975	8,275	8,275
Services/Charges	16,566	18,304	19,075	18,275	17,775
Capital Outlay	0	0	0	0	0
Non Operating	34,284	32,875	34,011	22,806	30,248
Total	\$662,131	\$673,192	\$713,001	\$650,129	\$693,777

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Detective Unit Cost Center

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i><u>2018</u></i>	<i><u>2019</u></i>	<i><u>Budget</u></i>	<i><u>Estimate</u></i>	<i><u>Budget</u></i>
	<i><u>2020</u></i>	<i><u>2020</u></i>	<i><u>2020</u></i>	<i><u>2020</u></i>	<i><u>2020</u></i>
Detective Sergeant	1.00	1.00	1.00	1.00	1.00
Detective	3.00	3.00	3.00	3.00	3.00
Evidence CSO	1.00	1.00	1.00	1.00	1.00
Grand Total FT Equivalents	5.00	5.00	5.00	5.00	5.00

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Tactical Unit Cost Center

The Tactical Unit is an operational unit supervised by the Deputy Chief of Support Services. The unit is comprised of one Tactical Sergeant, three officers, and one DEA Task Force member. This unit targets gang and drug activity throughout the community by regularly conducting alcohol and tobacco enforcement, as well as assisting other agencies, such as the DuPage County Sheriff's Department, the DEA, and other municipal police departments in the area. The Unit has two specialty positions: a local narcotics officer (vacant) and a DEA Task Force officer who works in conjunction with the Drug Enforcement Agency (DEA).



Goals and Objectives for Calendar Year 2021:

- Investigate and suppress drug and gang activity within Woodridge
- Complete alcohol and tobacco license checks to ensure businesses holding tobacco and liquor licenses are not selling these products to underage individuals
- File seized money, vehicles and property cases with courts and track the items through their settlement

Accomplishments:

- Unit activity included: 199 assists to Detectives and Patrol, 34 assists to other agencies, 88 social media investigations, 208 covert patrols, 110 drug & gang investigations, 115 surveillances, and 59 total arrests.
- Conducted tobacco law compliance checks in accordance with the Illinois Tobacco Grant
- The Tactical Unit instructed or assisted on numerous department training dates throughout the year: Initial Firearms Training, Monthly Firearms Training, Initial Rifle Training, Use of Force, MEGGITT, Less Lethal (shotgun), Taser, Rapid Deployment (Rescue Task Force), and Citizen's Police Academy.
- The Tactical Unit performed a long-term investigation into drug sales in and around the Windsor Lakes Complex. Through surveillance and traffic stops, suspects were developed and 8 total arrests were made.
- The Woodridge Tactical Unit was performing an investigation into narcotics sales at the Windsor Lakes Apartment Complex. While performing surveillance, a transaction was observed involving a vehicle. Subsequent to a traffic stop, a suspect was arrested in possession of cannabis and 2 firearms resulting in charges for Aggravated UUW and Possession of Cannabis.
- The Tactical Unit assisted Detective Gage with an investigation of a former Woodridge employee who allegedly made threats toward Village employees. The investigation was surveillance intensive and resulted in misdemeanor charges against the suspect.
- The Tactical Unit assisted the Detective Unit in an investigation regarding an Aggravated Discharge of a Firearm. Numerous hours of surveillance were performed and culminated in the execution of a Search Warrant. Numerous felony charges were approved on the offender.
- The Tactical Unit performed a long-term drug investigation regarding cannabis sales. The investigation resulted in felony Delivery/ Manufacturing of Cannabis Charges and the seizure of a large amount of cannabis and \$81,965 USC.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Tactical Unit Cost Center

- The Tactical Unit assisted the Patrol Division and Detective Unit with the apprehension and investigation of four subjects related to a Home Invasion and Robberies in Downers Grove and Woodridge. Three subjects were charged in those crimes.
- The Tactical Unit assisted the Patrol Division and the Downers Grove Detective Unit with the investigation of an aggravated vehicular hijacking (Downers Grove) and Motor Vehicle Theft (Woodridge). Tactical Officers assisted Downers Grove with the execution of a Search Warrant. The case led to the arrest of several individuals for Aggravated Vehicular Hijacking.

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Personnel Services	\$627,898	\$671,112	\$688,705	\$680,446	721,473
Commodities	6,008	5,344	6,750	6,950	6,950
Services & Charges	0	0	300	300	300
Capital Outlay	0	0	0	0	0
Non-Operating	24,648	29,530	28,889	26,109	25,649
Total	\$658,553	\$705,986	\$724,644	\$713,805	\$754,372

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Tactical Sergeant	1.00	1.00	1.00	1.00	1.00
Tactical Officer	4.00	4.00	4.00	4.00	4.00
Grand Total - FT Equivalents	5.00	5.00	5.00	5.00	5.00

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Community Outreach Unit Cost Center

The Community Outreach Unit provides programming in order to anticipate and minimize crime within the community. Some of the programs funded in the Community Outreach Unit include GRIT, crime-free housing program, school safety drills, older adult programming, and other outreach initiatives.

In the 2020-2021 school year, the police department will continue the implementation and evolution of the school educational program – GRIT – utilizing virtual methods. Those that have GRIT possess a special combination of passion and persistence to overcome challenges and succeed. The program combines many elements of current issues facing our youth such as social media, peer pressure and bullying. GRIT also focuses on educating parents regarding the current issues facing our youth.



Goals and Objectives for Calendar Year 2021:

- Provide active shooter and ALICE training for local Woodridge businesses
- Evaluate and improve the youth based programming-GRIT
- Continue parent/student educational programs regarding social media, cyberbullying and drug awareness using a combination of in-person and virtual methods
- Continue Severe Weather presentations to maintain Storm Ready status for Woodridge by NOAA
- Increase crime prevention outreach to older adult population
- Continue safety awareness drills in area schools, senior living centers, and community gathering points as needed
- Continue to implement and improve the neighborhood safety program in collaboration with multi-family housing units

Accomplishments:

- Conducted the inaugural GRIT Scavenger Hunt, using virtual methods, incorporating local businesses in the process
- Adapted the community roll call series to a virtual format still focusing on multiple neighborhoods in the community
- Participated in several statewide awareness and enforcement campaigns throughout the year:
 1. National Speed Awareness Day
 2. Illinois Distracted Driving Week
 3. Illinois Rail Safety Week
 4. Child Passenger Safety Week
- Facilitated mobile food pantry drives
- The Woodridge Police Department received third place for our submission in the Illinois Traffic Safety Challenge

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Community Outreach Unit Cost Center

- Expanded the GRIT curriculum to include virtual learning for K-8 grades in all Woodridge public schools
- Completed school lockdown drills and active shooter presentations for all Woodridge schools, including pre-schools and daycare centers

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Personnel Services*	\$189,248	\$331,700	\$357,010	\$346,649	365,271
Commodities	2,020	2,504	3,450	1,950	2,450
Services & Charges	4,691	6,457	5,500	3,500	4,000
Non-Operating	3,528	3,691	3,611	3,258	3,206
Total	\$199,486	\$344,352	\$369,571	\$355,357	\$374,927

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Sergeant	0.00	0.00	0.00	1.00	1.00
Officer	1.00	1.00	1.00	1.00	1.00
Investigative Aide	0.00	0.00	1.00	1.00	1.00
Grand Total - FT Equivalents	1.00	1.00	2.00	3.00	3.00

*Sergeant position and Investigative Aide allocated to Community Outreach in 2019.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Community Services Cost Center

The Community Services Cost Center is responsible for the personnel and support costs associated with Community Service Officers (CSO). CSOs focus on parking and code enforcement, traffic control, as well as animal control functions.



Goals and Objectives for Calendar Year 2021:

- Assist patrol officers by responding to many types of non-emergency calls, including parking violations, traffic control, vehicle lock-outs, and animal services functions
- Assist with daily calls for service to allow sworn officers to focus on priority policing initiatives
- Provide essential non-emergency assistance to the Police Department and Village Hall
- Assist Community Development with property code enforcement

Accomplishments:

- Trained a new Community Service Officer (CSO)
- Analyzed workloads to develop CSO scheduling to increase overall Village-wide CSO coverage
- Added coverage to patrol division by realigning job duties of Evidence CSO

	2014	2015	2016	2017	2018	2019
Stray Animal Calls	200	200	212	246	157	157
Animal Bite Investigations	13	10	9	8	13	13
Vehicle lock-outs	675	590	365	351	483	464
Parking Tickets	1,588	2,331	1,930	1,311	2,909	3,501

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Community Services Cost Center

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Personnel Services	\$236,108	\$219,426	\$222,151	\$186,103	\$217,719
Commodities	5,776	6,811	7,080	7,205	7,205
Services/Charges	1,358	3,890	4,250	4,250	4,250
Capital Outlay	0	0	0	0	0
Non-Operating	38,844	42,594	44,043	26,064	39,746
Total	<u>\$282,085</u>	<u>\$272,721</u>	<u>\$277,524</u>	<u>\$223,622</u>	<u>\$268,920</u>

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
CSO	3.00	3.00	3.00	1.00	3.00
Grand Total - FT Equivalents	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>1.00</u>	<u>3.00</u>

Two CSOs separated from the Village in 2020. They are budgeted to be backfilled in 2021.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Records Unit Cost Center

The Records Unit processes all police reports, traffic tickets, felony and misdemeanor charges, parking tickets, court notices, expungements, subpoenas, as well as FOIA, report and criminal history requests. Staff also assists residents with police-related questions. In addition, the Records Unit is responsible for maintaining monthly statistical information for the Department.



Goals and Objectives for Calendar Year 2021:

- Navigate the continuing issues regarding the challenging transition to the DuPage County's records management system upgrade, known as the DuPage County Justice Information System (DUJIS)
- Monitor state law regarding juvenile expungements and shared juvenile records to ensure compliance
- UCR training – transition to NIBRS (National Incident Based Reporting System), which is a new way of capturing and reporting Uniform Crime Statistics to the FBI

Accomplishments:

- Department-wide training regarding the DUJIS transition
- Successfully completed unit member training regarding the transition to NIBRS
- Adjusted unit operations to maintain service to public during the COVID era

Documents Processed					
	2015	2016	2017	2018	2019
Reports	3,793	4,209	4,219	3,975	4,394
Illinois Vehicle Code Tickets	5,916	4,512	5,128	4,957	3,501
Parking Tickets	4,140	3,496	4,201	2,909	1,398
Total	13,849	12,217	13,548	11,841	9,293

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Records Unit Cost Center

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Personnel Services	\$296,697	\$317,020	\$328,302	\$362,410	\$391,225
Commodities	1,384	1,745	1,975	1,975	1,975
Services/Charges	19,378	20,640	19,150	18,400	17,400
Capital Outlay	0	0	0	0	0
Total	\$317,459	\$339,405	\$349,427	\$382,785	\$410,600

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Records Supervisor	1.00	1.00	1.00	1.00	1.00
Records Assistant	2.00	2.00	2.00	2.00	2.00
Total Full-Time	3.00	3.00	3.00	3.00	3.00
Records Assistant	0.50	0.50	0.50	0.00	0.50
Total Part-Time	0.50	0.50	0.50	0.00	0.50
Grand total - FT Equivalents	3.50	3.50	3.50	3.00	3.50

One full-time Records Assistant retired in 2020 and the part-time Records Assistant began working full-time.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Training Cost Center

The Woodridge Police Department provides a diverse and extensive training program for our officers in accordance with our mission to provide dedicated professional service. Command staff believes that police officer training protects our officers and the public by ensuring that our Department is prepared to respond to any type of incident - including active shooter and weather emergencies. Training for all members of the Police Department is budgeted in the Training Cost Center. Training includes the police academy for new police employees, legal updates, conferences, and seminars. Moreover, training includes mental health awareness and vital scenario based training.

The Police Department is a member of the North East Multi-Regional Training, Inc., which provides high quality, cost effective training programs, criminal justice information, and services at a reduced cost. In addition, supplies for defensive tactics training are included in this cost center. There are no personnel costs associated with this cost center.



Goals and Objectives for Calendar Year 2021:

- Increase virtual training platforms for defensive tactics
- Provide all necessary training in order to maintain certification for sworn officers and other specialty positions
- Continue to add officers to the Field Training Officer (FTO) program
- Continue to offer varied training to employees of the Police Department
- Send one Patrol Sergeant to the Northwestern University's Staff and Command course
- Include a rescue task force personnel in active shooter drills
- Create a centralized and accessible training database for the department
- Continue crisis intervention training for remaining members of the department

Accomplishments:

- Completed more than 4,000 total training hours in 2019
- Provided advanced field sobriety training for all patrol officers
- Conducted School Lock Down Drills with all schools, both public and private
- Conducted multiple defensive tactics training sessions attended by all sworn officers
- Completed Social Media Law Enforcement Investigations
- Conducted five qualifications at the shooting range attended by all sworn officers
- Completed Advanced Critical Infrastructure Certification through FEMA
- Certified two officers through the field training program

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Training Cost Center

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Commodities	\$7,921	\$7,601	\$8,500	\$8,500	\$8,500
Services & Charges	42,875	35,995	44,900	37,165	41,800
Capital Outlay	0	0	0	0	0
Total	\$50,796	\$43,596	\$53,400	\$45,665	\$50,300

PUBLIC WORKS

- 1013140 Engineering & Inspection
- 1013141 Facilities Maintenance
- 1013142 Road Maintenance
- 1013143 Traffic Control
- 1013144 Forestry Services
- 1013145 Storm Water Management

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Public Works Department Summary

The Public Works Department is headed by the Director of Public Works. The department consists of 32.38 (regularly scheduled full time equivalents) employees along with part-time seasonal employees during the summer months and auxiliary part time seasonal snow plow drivers in the winter months. The department oversees operations under four (4) separate funds each with distinct funding sources which include the General Fund (cost centers listed below), the Water and Sewer Enterprise Fund, the Motor Fuel Tax Fund, and the Municipal Garage Fund (internal service fund).

Public Works operations that fall within the General Fund include Engineering and Engineering Inspection Services, Facilities Maintenance of all buildings, all Road Maintenance including snow and ice removal and sidewalk/bike path maintenance, Traffic Control Services along with streetlights and traffic signals, Forestry Services, and Storm Water Management. The Public Works Department also oversees and operates the Village water distribution system and sanitary sewer collection systems, the municipal garage operations, and the roadway resurfacing and reconstruction programs under the Motor Fuel Tax Fund.

Core Goals of the Public Works Department:

- Evaluate, plan for, and implement capital improvement and capital maintenance programs including storm water management, roadway improvements, streetscape and tree canopy enhancement and health to secure viable and quality infrastructure and asset management for our community presently and in the future (ongoing).
- Continuous upkeep and inspections to assure storm water holding facilities and water ways, infrastructure, and roadways are functioning correctly (ongoing).
- Protect and enhance the Village's urban forest; maintain and improve upon the community image through various streetscape efforts (ongoing).
- Continuously re-evaluate and improve the mosquito abatement program to effectively prevent mosquitoes and treat areas when elevated mosquito counts are found (ongoing).
- Evaluate the condition of the roadways and bike path systems and prepare the pavement management program (Road Maintenance Cost Center and Motor Fuel Tax Program) and road signage and street lighting programs (ongoing).

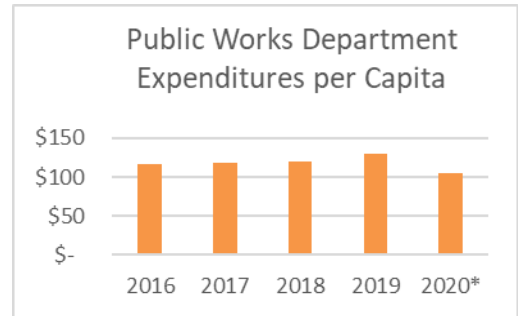
Cost Centers	Account Number/Org Code	2021 Budget
		Cost Center Total:
Engineering & Inspection	1013140	657,636
Facilities Maintenance	1013141	558,812
Road Maintenance	1013142	1,257,470
Traffic Control	1013143	568,487
Forestry Services	1013144	373,824
Storm Water Management	1013145	670,667
Total Departmental Budget		<u><u>\$4,086,896</u></u>

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Public Works Department Summary

Year	Population	Expenditure	\$ Per Capita
2016	32,971	\$ 3,818,857	\$ 116
2017	32,971	\$ 3,873,340	\$ 117
2018	32,971	\$ 3,978,859	\$ 121
2019	32,971	\$ 4,268,145	\$ 129
2020*	32,971	\$ 3,463,260	\$ 105

*year-end estimate



VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Engineering and Inspection Cost Center

Engineering operations entail major road, sidewalk, curb and bike path improvements. They are involved in traffic and drainage studies, grant applications, utility atlases and various inspections.

The Road Improvement Program rotates through designated areas in town to complete major improvements to streets, sidewalks, curbs and bike paths. This encompasses applying for grants, preparing and assisting with bids, working with contractors and overseeing the actual reconstruction, resurfacing, patching, concrete work, crack fill, seal coating and streetscape projects. Engineering conducts and presents traffic and drainage studies, reviews development plans and performs inspections of bridges and new development utilities. They are responsible for updating and printing all utility atlases for streets, storm sewers, sanitary sewers, water mains, zoning and migration of the atlas maps to the Enterprise GIS. They also assist all departments in identifying jurisdictional issues.



Goals and Objectives for Calendar Year 2021:

- Design and construction engineering of the Calendar 2021 Resurfacing Projects.
- Design review and assistance for Sanitary and Water System Improvement Capital Project
- Design Engineering for various storm water management projects.
- Construction engineering for various subdivision developments.

Accomplishments:

- Design and construction engineering of the Calendar 2020 MFT and STP Resurfacing Projects
- Design and construction engineering for the 83rd Street Resurfacing Project and the Woodward Avenue Resurfacing Project.
- Engineering review of private subdivision and commercial developments.
- Review and monitoring of Private Utility Right-of-way projects.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Engineering and Inspection Cost Center

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Personnel	\$284,863	\$293,261	\$312,677	\$293,558	\$297,206
Commodities	1,982	1,768	2,500	2,100	2,500
Services/Charges	287,401	311,571	216,874	221,024	338,125
Capital Outlay	0	0	12,000	0	6,000
Non-Operating	12,960	13,214	16,510	11,495	13,805
Total	<u>\$587,206</u>	<u>\$619,814</u>	<u>\$560,561</u>	<u>\$528,177</u>	<u>\$657,636</u>

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Original</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Director of Public Works	0.50	0.50	0.50	0.50	0.50
Civil Engineer*	1.50	1.50	1.50	0.50	1.50
Intern	1.00	0.00	0.00	0.00	0.00
Grand Total - FT					
Equivalents	<u>3.00</u>	<u>2.00</u>	<u>2.00</u>	<u>1.00</u>	<u>2.00</u>

*One Civil Engineer separated from the Village in 2020. The position is budgeted to be backfilled in 2021.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Facilities Maintenance Cost Center

Facility Maintenance is responsible for cleaning, repairs, improvements and compliance requirements for the Village Hall and Public Works/Police Department buildings and grounds. Work is completed by in-house staff and through contractors.

Maintenance includes repairs and routine inspections for heating, cooling, electric, plumbing, painting, and other miscellaneous work. They are also responsible for inspections and compliance for IRMA safety checks, the elevator and fire safety devices. Windows and daily cleaning for the buildings are contracted to outside vendors and coordinated by Facility Maintenance. Upkeep of the Village grounds, including snow removal, refuse removal, outdoor furniture and flags are also the responsibility of this maintenance group. Facility Maintenance additionally responds to requests for moving boxes and furniture, miscellaneous deliveries and room set up.



Goals and Objectives for Calendar Year 2021:

- Complete the Design and Construction of the 1 Plaza Drive Roof and Mechanical System replacements.
- Improve the entryway of Village hall with awning replacements and pole repair/painting
- Continue to review and make ADA improvements as needed in the municipal buildings.
- Continue the interior office and hallway updating for 1 Plaza Drive.

Accomplishments:

- Completed the COVID work space distancing set-up, barriers and signage protocols.
- Facility repairs, maintenance projects and preventive system maintenance for facility buildings.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Facilities Maintenance Cost Center

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Personnel	\$160,486	\$140,476	\$139,176	\$134,229	\$142,143
Commodities	29,205	31,177	29,350	50,175	37,975
Services/Charges	191,102	190,069	189,068	187,368	194,360
Capital Outlay	13,889	0	39,500	43,000	174,500
Non-Operating	8,436	8,956	9,704	6,669	9,834
Total	\$403,118	\$370,678	\$406,798	\$421,441	\$558,812

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Facilities Technician	1.00	1.00	1.00	1.00	1.00
Total - Full Time	1.00	1.00	1.00	1.00	1.00
Seasonal (1 Employee)*	0.20	0.00	0.25	0.00	0.25
Total - Part Time	0.20	0.00	0.25	0.00	0.25
Grand Total - FT Equivalents	1.20	1.00	1.25	1.00	1.25

*Eliminated seasonals in 2020 as part of Village budget cuts in response to COVID-19 pandemic.

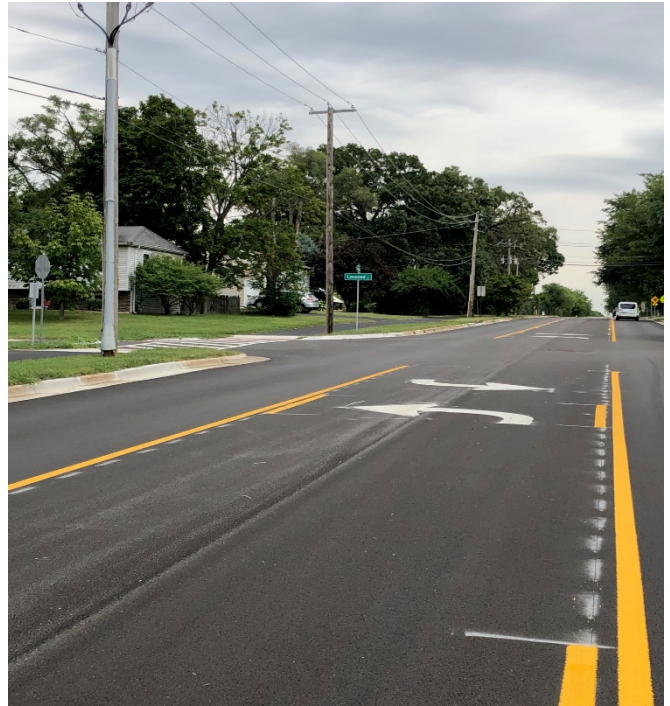
VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Road Maintenance Cost Center

The Public Works Roads Maintenance operations are responsible for 96 center lane miles of roads and 140 miles of sidewalks, and numerous sections of bike paths throughout the Village.

Road and bike path maintenance entails sweeping, snow plowing and de-icing, shoulder maintenance, pavement patching and crack-fill. The Village performs sidewalk patching and repairs and offers a shared cost sidewalk replacement program for residents. Preparing for and managing snow and ice removal and deicing (road salt, brine, and calcium chloride) operations is a major function of this cost center and the focus five months of the year.

Additionally some responsibilities cross between various cost centers including street sweeping and mosquito abatement which are shared with Storm Water Management.



Goals and Objectives for Calendar Year 2021:



- Continue to operate an effective and efficient snow and ice control program while continuing to develop and refine our approach based on emerging technologies and costs.
- Continue to utilize street sweeping in a targeted manner to maintain effectiveness in achieving both clean roads and improving the quality of storm water run-off. Continue to analyze and proactively modify the Village's multipronged approach to mosquito abatement.
- Completion of the annual road maintenance work including crack-fill, seal coat, patching and pavement markings.
- Continuation of the annual sidewalk replacement / trip hazard inspection survey program.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Road Maintenance Cost Center

Accomplishments:

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<i>Original</i> <u>2020</u>	<i>Estimated</i> <u>2020</u>
1. SQFT of Sidewalk replaced	5,070	3,225	3,675	4,000	4,000
2. Sidewalk Square joints ground	149	50	252	250	250
3. Miles driven for snow removal	9,895	23,859	30,414	24,000	24,000
4. Salt used (tons)	1,321	2,523	3,016	2,600	2,600

Cost Center Summary

	<i>Actual</i> <u>2018</u>	<i>Actual</i> <u>2019</u>	<i>Revised</i> <i>Budget</i> <u>2020</u>	<i>Year End</i> <i>Estimate</i> <u>2020</u>	<i>Adopted</i> <i>Budget</i> <u>2021</u>
Personnel	\$560,075	\$596,210	\$580,519	\$542,047	\$603,377
Commodities	226,891	353,121	59,188	72,969	76,226
Services/Charges	384,279	364,112	361,808	305,258	342,760
Capital Outlay	0	64,416	0	0	0
Non-Operating	211,764	238,872	240,937	154,472	235,107
Total	\$1,383,008	\$1,616,731	\$1,242,452	\$1,074,746	\$1,257,470

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Road Maintenance Cost Center

Personnel Summary

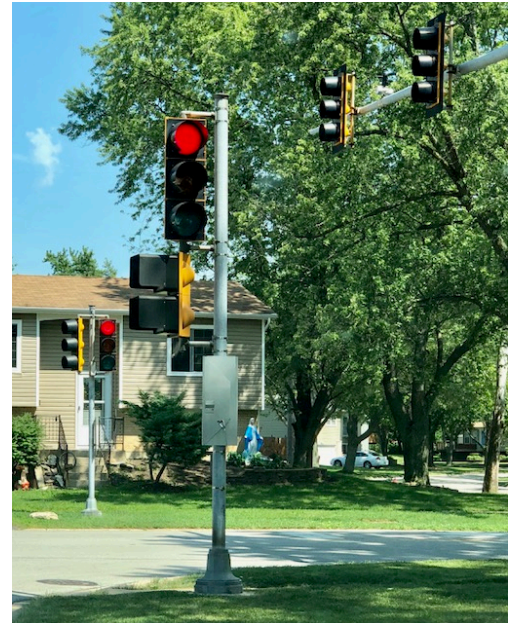
	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<u>2018</u>	<u>2019</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Supt of Operations	0.75	0.75	0.75	0.75	0.75
Foreman	0.75	0.75	0.75	0.75	0.75
Office Associate	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	2.00	3.00	2.00	2.00	2.00
Total - Full Time	4.50	5.50	4.50	4.50	4.50
Seasonal (3 Employees)*	0.69	0.69	0.69	0.00	0.69
Total - Part Time	0.69	0.69	0.69	0.00	0.69
Grand Total - FT Equivalents	5.19	6.19	5.19	4.50	5.19

**Eliminated seasonals in 2020 as part of Village budget cuts in response to COVID-19 pandemic.*

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Traffic Control Cost Center

Traffic operations and maintenance are primarily responsible for the Village's 1,650 street lights and extensive signage. Maintenance of streetlights involves replacing and repairing street lights as problems are reported by residents or identified by the Village during routine monthly streetlight surveys. Street name signs, information and restriction signs and traffic regulation signs are repaired, replaced or installed new by the Traffic crew. They are also responsible for setting up safety devices such as barricades and cones for planned events or emergencies, street light inspections for new developments and installations, installing Village banners and assisting with location of utilities for JULIE.



Goals and Objectives for Calendar Year 2021:

- Continuation of the Roadway Street Name Sign Replacement Program to meet the MUTCD Retro reflectivity Requirements.
- Continuation of LED Streetlight enhancements and meter tracking.
- Continuation of the streetlight maintenance and replacement program.

Accomplishments:

	<u>2017</u>	<u>2018</u>	<u>2019</u>	Original <u>2020</u>	Estimated <u>2020</u>
Street Light Repairs	341	410	556	450	450

Sign Program Improvements:

FY2016 Replacement of Street Signs to Retroreflectivity Standard & School Crossing Signs
FY2017 Replacement of Street Signs to Retroreflectivity Standard & Park Signage
FY2018 Replacement of Street Signs to Retroreflectivity Standard & "Stop" Signage
FY2019 Replacement of Street Signs to Retroreflectivity Standard & "Stop" Signage
FY2020 Replacement of Street Signs to Retroreflectivity Standard & Folding "Stop" Signs

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Traffic Control Cost Center

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Personnel	\$255,852	\$258,278	\$266,966	\$254,739	\$274,893
Commodities	63,385	84,744	62,248	63,290	62,965
Services/Charges	140,644	154,544	158,020	153,020	170,712
Capital Outlay	8,319	27,294	5,400	12,294	3,000
Non-Operating	57,912	104,441	103,396	26,776	56,918
Total	<u>\$526,112</u>	<u>\$629,301</u>	<u>\$596,030</u>	<u>\$510,119</u>	<u>\$568,488</u>

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Foreman	0.25	0.25	0.25	0.25	0.25
Maintenance Worker II	2.00	2.00	2.00	2.00	2.00
Total - Full Time	<u>2.25</u>	<u>2.25</u>	<u>2.25</u>	<u>2.25</u>	<u>2.25</u>
Seasonal (1 Employee)*	0.23	0.30	0.23	0.00	0.23
Total - Part Time	<u>0.23</u>	<u>0.30</u>	<u>0.23</u>	<u>0.00</u>	<u>0.23</u>
Grand Total - FT Equivalents	<u>2.48</u>	<u>2.55</u>	<u>2.48</u>	<u>2.25</u>	<u>2.48</u>

*Eliminated seasonals in 2020 as part of Village budget cuts in response to COVID-19 pandemic.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Forestry Services Cost Center

The Village maintains approximately 11,000 Village-owned trees along the public right-of-way throughout town and on other Village maintained property. Maintenance and operation includes tree planting, removal and trimming as well as inspecting the health of trees and implementing measures to control infestations. Other operations include the landscaping and maintenance of seasonal and permanent flowers and plants, grass mowing, and entryway signage. The Village also provides both a Tree Planting Cost Share Program for residents interested in planting new trees in their parkway and an annual tree trimming program which offers an option for residents to attach to discounted trimming and removal rates for their private trees.

Goals and Objectives for Calendar Year 2021:

- Continue preventative care programs for the overall health of the parkway trees and reduce the potential for storm damage through the annual Parkway Tree Trimming Program.
- Continue the removal of damaged or dying parkway trees and replace these losses with new diverse tree species.
- Maintain a survey of all parkway trees in the community to track species diversification and to develop strategies to combat infestations and disease.
- Replacement of the Chipper Truck and Chipper Equipment.



Accomplishments:

	<u>2017</u>	<u>2018</u>	<u>2019</u>	Original <u>2020</u>	Estimated <u>2020</u>
Trees Removed:	153	121	110	100	100
Trees Planted:	58	78	89	80	80
Trees Trimmed:	1574	1629	1900	1600	1600
Stumps Removed:	153	75	110	100	100

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Forestry Services Cost Center

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Personnel	\$178,242	\$150,630	\$161,286	\$157,289	\$164,011
Commodities	31,864	32,774	28,532	15,482	21,082
Services/Charges	213,613	208,119	180,635	142,985	166,635
Capital Outlay	0	0	0	0	0
Non-Operating	22,032	28,590	28,045	16,044	22,096
Total	\$445,751	\$420,113	\$398,498	\$331,800	\$373,824

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Foreman	0.25	0.25	0.25	0.25	0.25
Maintenance Worker II	1.00	1.00	1.00	1.00	1.00
Total - Full Time Equivalent	1.25	1.25	1.25	1.25	1.25
Grand Total - FT Equivalents	1.25	1.25	1.25	1.25	1.25

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Stormwater Management Cost Center

The Village of Woodridge adopted the revised DuPage County County-Wide Storm Water Management Ordinance in 2013. This Ordinance establishes a program that both accounts for the volume and sets standards for promoting water quality of storm water as it travels through control measures back toward ground reservoirs and surface waters.

The storm water system maintained by the Village includes approximately 115 miles of storm sewers and over 40 ponds, along with various creek tributaries and outfalls. The Storm Water Management maintenance and operation include pond inspections; repair, replacement and maintenance of mains; ponding and flooding surveys; erosion control measures; catch basin cleaning and maintenance; vegetation management; and locating utilities for JULIE and other requests.



Goals and Objectives for Calendar Year 2021:

- Complete the design and/or construction of various streambank stabilization projects.
- Televis and line various sections of CMP storm sewer main.
- Annual roadway catch basin cleaning program to remove debris and improve storm water intake systems (approximately 6 to 8 years to complete full cycle of catch basins).
- Continuous upkeep and inspections to assure storm water holding facilities (Retention / Detention / Storm Sewer) and waterways are functioning during rain events.
- Identify and support capital improvements such as stream bank stabilization and creek improvements and storm sewer repairs with Grant Funding.

Accomplishments:

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<i>Original</i> <u>2020</u>	Estimated <u>2020</u>
1. Storm Catch Basins Rebuilt or Replaced	34	55	50	45	45
2. Storm Catch Basins cleaned	196	75	150	200	200
3. Creek work / Streambank Stabilization (per site)	4	4	4	4	4
4. Times Per Year: (50) Detention/Retention basins inspected and cleaned	24	32	32	32	32
5. Street sweeps of entire Village	7	7	7	5	5
6. Number of times per year: Treat catch basins for mosquitos	3	3	3	3	3

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Stormwater Management Cost Center

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Personnel	\$372,130	\$381,796	\$399,638	\$371,904	\$410,595
Commodities	27,712	33,884	33,145	33,145	34,970
Services/Charges	186,729	159,967	183,805	172,875	184,352
Capital Outlay	4,103	0	0	0	0
Non-Operating	30,000	35,862	42,673	19,053	40,750
Total	<u>\$620,674</u>	<u>\$611,509</u>	<u>\$659,261</u>	<u>\$596,977</u>	<u>\$670,667</u>

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Supt. of Operations	0.25	0.25	0.25	0.25	0.25
Foreman	0.50	0.50	0.50	0.50	0.50
Civil Engineer	0.50	0.50	0.50	0.50	0.50
Maintenance Worker II	2.00	2.00	2.00	2.00	2.00
Total - Full Time	<u>3.25</u>	<u>3.25</u>	<u>3.25</u>	<u>3.25</u>	<u>3.25</u>
Seasonal (1 Employee)*	0.20	0.30	0.23	0.00	0.23
Total - Part Time	<u>0.20</u>	<u>0.30</u>	<u>0.23</u>	<u>0.00</u>	<u>0.23</u>
Grand Total - FT Equivalents	<u><u>3.45</u></u>	<u><u>3.55</u></u>	<u><u>3.48</u></u>	<u><u>3.25</u></u>	<u><u>3.48</u></u>

*Eliminated seasonals in 2020 as part of Village budget cuts in response to COVID-19 pandemic.

DEBT SERVICE, REBATES & INTERFUND TRANSFERS

- 1019970 Debt Service Transfers
- 1019980 Rebates
- 1019999 Interfund Transfers

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Transfers/Rebates Cost Center

Transfers are used for the shifting of resources from one fund to another. They are created for several reasons including using General Fund dollars to provide funding to various programs in other funds in accordance with budgetary authorizations; to transfer funds to service long-term debt; or to support the Capital Projects Fund. Transfers may be routine or non-routine.

Rebates are for economic incentive agreements with certain businesses within the Village.

Account Number/Org Code		2021 Budget:
Transfers	1019999	\$4,783,791
Rebates	1019980	\$420,000
Total		\$5,203,791

Cost Center Summary

	<i>Actual 2018</i>	<i>Actual 2019</i>	<i>Revised Budget 2020</i>	<i>Year End Estimate 2020</i>	<i>Adopted Budget 2021</i>
Rebates	\$429,007	\$407,659	\$445,000	\$400,000	\$420,000
Debt Service	0	0	0	0	0
Transfers - Police					
Pension	2,447,309	3,182,194	3,985,531	3,985,531	4,783,791
Total	\$2,876,316	\$3,589,853	\$4,430,531	\$4,385,531	\$5,203,791

STATE DRUG ENFORCEMENT FUND - #201

The State Drug Enforcement Fund is used to account for monies received and expended for drug enforcement activities within the Village.

- Fund Summary
- Revenue Detail
- Expense Summary & Detail

Village of Woodridge
State Drug Enforcement Fund #201
Fund Summary

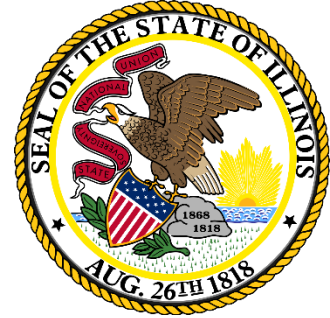
	Actual 2018	Actual 2019	Estimated 2020	Adopted 2021
Fund Balance, January 1	\$ 1,089,335	\$ 492,690	\$ 523,120	\$ 524,720
Revenues				
State Drug Enforcement	\$ 4,397	\$ 6,782	\$ -	\$ -
DUI Fines	\$ 11,761	\$ 9,657	\$ -	\$ -
Seizures	\$ 35,739	\$ 10,300	\$ -	\$ -
Interest	\$ 4,102	\$ 6,073	\$ 6,000	\$ 4,300
Miscellaneous	\$ -	\$ 570	\$ -	\$ -
Total Revenues*	\$ 55,999	\$ 33,382	\$ 6,000	\$ 4,300
Expenditures				
Public Safety	\$ 2,201	\$ 2,952	\$ 4,400	\$ 21,000
Total Expenditures	\$ 2,201	\$ 2,952	\$ 4,400	\$ 21,000
Excess (Deficiency) of Revenues Over Expenditures	\$ 53,798	\$ 30,430	\$ 1,600	\$ (16,700)
Transfer Fund Balance to new Federal Fund 202	\$ (650,441)		\$ -	\$ -
Fund Balance, December 31	\$ 492,690	\$ 523,120	\$ 524,720	\$ 508,020

**The Village no longer estimates drug enforcement revenues to be in compliance with county and federal policies.*

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

State Drug Enforcement Fund

The State Drug Enforcement Fund is funded solely by illegal drug, DUI arrests, and court awards in conjunction with asset forfeitures related to these criminal offenses. This fund has State and Local statutory limitations related to spending. In most cases, the funds can only be used on policing initiatives and equipment to aid in the enforcement and investigation of criminal activity.



Goals and Objectives for Calendar Year 2021:

- Evaluate assigning a Woodridge police officer to a local drug task force
- Continue proactive and educational initiatives combating gangs and drugs (ongoing)
- Aggressively investigate narcotics violations at federal, state and local levels (ongoing)
- Seize assets resulting from criminal investigations and arrests (ongoing)
- Enforce DUI related offenses (ongoing)

Accomplishments:

- Seized numerous assets and United States currency in support of future initiatives
- Successfully investigated and prosecuted numerous narcotics and gang-related offenses
- Participated in numerous DUI enforcement and traffic safety campaigns
- Conducted tobacco, liquor, and synthetic cannabis inspections and awareness to retailers
- Enhanced financial compliance for state and federal seizure accounts

Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2018</u>	<u>2019</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Commodities	(\$826)	\$805	\$1,000	\$1,000	\$1,000
Services & Charges	3,027	2,147	3,000	3,000	3,000
Capital Outlay	0	0	0	0	17,000
Internal Services/Other	650,441	0	0	0	0
Total	\$652,642	\$2,952	\$4,000	\$4,000	\$21,000

In FY2018, expenses tied to federal funds were transferred to the Federal Drug Enforcement Fund.

FEDERAL DRUG ENFORCEMENT FUND - #202

The Federal Drug Enforcement Fund is used to account for monies received and expended for drug enforcement activities within the Village.

- Fund Summary
- Revenue Detail
- Expense Summary & Detail

Village of Woodridge
Federal Drug Enforcement Fund #202
Fund Summary

	<u>Actual 2018</u>	<u>Actual 2019</u>	<u>Estimated 2020</u>	<u>Adopted 2021</u>
Fund Balance, January 1	\$ -	\$ 755,280	\$ 677,278	\$ 634,528
Revenues				
Seizures	\$ 116,032	\$ 111,869	\$ -	\$ -
Interest	\$ 6,945	\$ 12,793	\$ 12,800	\$ 9,650
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Revenues*	<u>\$ 122,977</u>	<u>\$ 124,662</u>	<u>\$ 12,800</u>	<u>\$ 9,650</u>
Expenditures				
Public Safety	\$ 18,138	\$ 202,664	\$ 55,550	\$ 46,045
Total Expenditures	<u>\$ 18,138</u>	<u>\$ 202,664</u>	<u>\$ 55,550</u>	<u>\$ 46,045</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 104,839</u>	<u>\$ (78,002)</u>	<u>\$ (42,750)</u>	<u>\$ (36,395)</u>
Transfer from Drug Fund 201 to establish separate Federal Fund 202	\$ 650,441		\$ -	\$ -
Fund Balance, December 31	<u><u>\$ 755,280</u></u>	<u><u>\$ 677,278</u></u>	<u><u>\$ 634,528</u></u>	<u><u>\$ 598,133</u></u>

**Due to a change in budgeting practices, the Village no longer estimates drug enforcement revenues.*

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Federal Drug Enforcement Fund

The Federal Drug Enforcement Fund accounts for revenues and expenditures from funds received under the Department of Justice's Equitable Sharing Program.



Goals and Objectives for Calendar Year 2021:

- Aggressively investigate narcotics violations at the federal level by participating in the Chicago DEA Task Force

Accomplishments:

- Seized numerous assets and United States currency in support of future initiatives
- Successfully investigated and prosecuted numerous narcotics and gang-related offenses

Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Commodities	\$751	\$597	\$1,000	\$1,000	\$1,000
Services & Charges	\$548	\$130	500	0	7,995
Capital Outlay	\$8,343	\$193,437	5,600	47,550	28,550
Internal Services/Other	\$8,496	\$8,500	8,500	7,000	8,500
Total	\$18,137	\$202,664	\$15,600	\$55,550	\$46,045

CHARITABLE CONTRIBUTIONS FUND - #206

The Charitable Contributions Fund is used to account for the collection and disbursement of donations made by the ProLogis Foundation.

- Fund Summary
- Revenue Detail
- Expense Summary & Detail

Village of Woodridge
Charitable Contributions Fund #206
Fund Summary

	<u>Actual 2018</u>	<u>Actual 2019</u>	<u>Estimated 2020</u>	<u>Adopted 2021</u>
Fund Balance, January 1	\$ 303,907	\$ 304,698	\$ 308,539	\$ 311,879
Revenues				
Interest	\$ 4,291	\$ 6,841	\$ 6,840	\$ 5,000
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 4,291	\$ 6,841	\$ 6,840	\$ 5,000
Expenditures				
General Government	\$ 3,500	\$ 3,000	\$ 3,500	\$ 3,500
Total Expenditures	\$ 3,500	\$ 3,000	\$ 3,500	\$ 3,500
Excess (Deficiency) of Revenues Over Expenditures	\$ 791	\$ 3,841	\$ 3,340	\$ 1,500
Fund Balance, December 31	\$ 304,698	\$ 308,539	\$ 311,879	\$ 313,379

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Charitable Contributions Fund

The Charitable Contributions Fund is made possible by a unique partnership between the Mayor and Board of Trustees and the ProLogis Foundation. The ProLogis Foundation provides monetary support to the Mayor and Board of Trustees through a grant and scholarship program for community groups and youth residents.



Goals and Objectives:

- Provide financial support through college scholarships awarded to youth residents that are pursuing higher education
- Promote civic involvement through providing grants of support to community groups

Accomplishments:

- Provided college scholarships to youth residents
- Provided grants to support community groups

Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2018</u>	<u>2019</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2020</u>			<u>2020</u>	<u>2021</u>
Non-Operating	\$3,500	\$3,000	\$3,500	\$3,500	\$3,500
Total	\$3,500	\$3,000	\$3,500	\$3,500	\$3,500

MOTOR FUEL TAX FUND - #210

The Motor Fuel Tax Fund is used to account for maintenance and construction of streets and roads, as approved by the Illinois Department of Transportation. Financing is provided by the Village's share of gasoline taxes distributed by the state and a local gas tax.

- Fund Summary
- Five Year Projection
- Revenue Detail
- Expense Summary & Detail

**Village of Woodridge
Motor Fuel Tax Fund #210
Fund Summary**

	<u>Actual 2018</u>	<u>Actual 2019</u>	<u>Estimated 2020</u>	<u>Adopted 2021</u>
Fund Balance, January 1	\$ 2,135,850	\$ 1,895,478	\$ 1,619,535	\$ 1,890,735
Revenues				
Local Gasoline Tax	\$ 555,871	\$ 524,893	\$ 446,160	\$ 498,650
Intergovernmental	\$ 1,005,195	\$ 1,087,896	\$ 1,487,153	\$ 1,776,748
Interest	\$ 37,634	\$ 45,523	\$ 45,200	\$ 34,780
Miscellaneous	\$ 16,655	\$ 61,071	\$ 15,000	\$ 15,000
Total Revenues	\$ 1,615,355	\$ 1,719,383	\$ 1,993,513	\$ 2,325,178
Expenditures				
Street Salt Purchase	\$ -	\$ -	\$ 198,803	\$ 198,803
Highways & Streets	\$ 1,855,726	\$ 1,995,326	\$ 1,523,510	\$ 2,779,155
Total Expenditures	\$ 1,855,726	\$ 1,995,326	\$ 1,722,313	\$ 2,977,958
Excess (Deficiency) of Revenues Over Expenditures	\$ (240,371)	\$ (275,943)	\$ 271,200	\$ (652,780)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	\$ (240,371)	\$ (275,943)	\$ 271,200	\$ (652,780)
Fund Balance, December 31	\$ 1,895,478	\$ 1,619,535	\$ 1,890,735	\$ 1,237,955

MOTOR FUEL TAX FUND

Ten Year Projections

Summary

	Actual 2018	Actual 2019	Estimate 2020	Budget 2021	2022	2023	2024	2025
Beginning Balance	\$2,135,851	\$1,895,479	\$1,619,535	\$1,890,735	\$1,237,955	\$1,294,385	\$1,349,942	\$1,404,641
Revenues								
Motor Fuel Tax	\$ 881,645	\$ 849,119	\$ 709,571	\$ 786,630	\$ 774,831	\$ 763,208	\$ 751,760	\$ 740,484
Transportation Renewal Allocation		\$ 238,777	\$ 415,429	\$ 537,427	\$ 478,000	\$ 470,830	\$ 463,768	\$ 456,811
Local Gas Tax (4 cents starting in 2016+ adj. for Sam's Club)	555,871	524,893	446,160	498,650	540,500	540,500	540,500	540,500
IL Capital Bill - Rebuild IL (DCEO)			362,153	452,691	452,691	452,691	452,691	
Grants	0	0	0	0	0	0	0	0
BNSF/IDOT Woodward	113,594	0	0	0	0	0	0	0
Interest/Other Revenue	37,634	45,522	45,200	34,780	34,432	34,088	33,747	33,410
83rd St/Darien Contribution	9,956	0	0	0	0	0	0	0
Reimbursement- Lisle Township	634	0	0	0	0	0	0	0
TIF Reimbursement for 83rd St Resurfacing	0	48,006	0	0	0	0	0	0
Resident Participation	16,021	13,065	15,000	15,000	15,000	15,000	15,000	15,000
Total Revenues	\$ 1,615,354	\$ 1,719,382	\$ 1,993,513	\$ 2,325,178	\$ 2,295,454	\$ 2,276,317	\$ 2,257,466	\$ 1,786,204
Capital Expenses								
MFT Resurfacing (Full and Minor Depth Resurface)	\$ 1,581,315	\$ 1,766,450	\$ 1,360,180	\$ 1,542,021	\$ 938,762	\$ 920,497	\$ 1,125,749	\$ 618,169
Additional MFT Resurfacing			\$ -	\$ 452,691				
MFT Resuracing - Prior Year Carry-over	\$ 10,693	\$ -	\$ -	\$ 89,820	\$ -	\$ -	\$ -	\$ -
Rebuild IL Project					\$ 1,086,459	\$ 1,086,459		
Resident Participation	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Traffic Signal Interconnect: Center & Plaza, Janes, 71st	\$ -	\$ 64,398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY13: \$ (STP \$350,000, Local \$150,000) (partial rollover)								
83rd St LAFO (I355 to Lemont) Woodridge/Darien	\$ 34,333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction (STP 855,634; Woodridge 260,357; Darien 106,343)								
Woodward STP-LAPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design Engineering in 101-3420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$1,093,413 (STP-\$765,389 + Local Share-\$328,024) (Re-Budget)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waiting for State - Rollover								
71st Street Bridge over I355		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(STP-\$164,339 + Local Share-\$70,431) moved to #301 in 2013-14								
71st Street LAFO (Janes Ave to Woodward) (partial rollover)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(STP-\$268,200 + Local Share-\$114,943)								
Janeswood Drive LAPP (I55 to Internationale)	\$ 8,280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Construction (Does not include Grant to date)								
Woodward Avenue LAFO (I55 to International)	\$ 113,594	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(STP-\$567,858 + Local Share-\$243,369)								
Woodward Avenue LAFO (Wheeler- 75th St)	\$ -	\$ -	\$ -	\$ 257,899	\$ -	\$ -	\$ -	\$ -
(STP \$672,252, Local Share \$288,108)								
Woodridge Drive (Center Drive to 75th)				\$ 48,456				
(STP-\$367,263 + Local Share-\$157,398)								
Woodridge Drive (Hobson Road to Center Drive)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 863,215	\$ -
(STP \$1,211,000 + Local Share \$519,000)								
Internationale Parkway LAFO (Beaudin - Woodward) HPP Patching Bill:	\$ 107,511	\$ -	\$ -	\$ 114,400	\$ -	\$ -	\$ -	\$ -
Total Construction = 1,046,802								
Construction (Woodridge 314,040; STP 655,010; HPP 77,752)								
83rd Street STP (Rt. 53 to Janes Avenue)	\$ -	\$ -	\$ -	\$ 241,763	\$ -	\$ -	\$ -	\$ -
(STP \$280,236; Local \$256,448)								
Janes Avenue (Center Drive to 75th)								\$ 900,379
STP Project: Total \$495,000; STP \$321,750; Local \$173,250)		\$ 148,330	\$ 148,330	\$ 17,105				
Janes Avenue (75th to Waterbury)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(STP \$1,253,000; Local Share 537,000)								
Rutgers Drive Resurfacing		16,148						
Salt Purchase	0	0	198,803	198,803	198,803	198,803	198,803	198,803
Total Capital Purchases	\$ 1,855,726	1,995,326	1,722,313	\$ 2,977,958	\$ 2,239,024	\$ 2,220,759	\$ 2,202,767	\$ 1,732,351
Surplus/Deficit	\$ (240,372)	(\$275,944)	\$271,200	(\$652,780)	\$56,430	\$55,558	\$54,699	\$53,853
ENDING BALANCE	\$1,895,479	\$1,619,535	\$1,890,735	\$1,237,955	\$1,294,385	\$1,349,942	\$1,404,641	\$1,458,494

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Motor Fuel Tax Fund

The Motor Fuel Tax Fund (MFT) is used to account for the maintenance and construction of streets and roads, as well as ancillary costs as approved or allowed by the Illinois Department of Transportation. The Village uses various maintenance and improvement treatments on the roadway system, including curb line and pavement crack fill, patching, and minimal overlay in order to extend the life of the roadway before resurfacing or reconstruction is needed.

The revenue for this fund comes from the Village's share of gasoline taxes distributed by the State of Illinois and from a local \$0.04 gas tax assessed on purchases from service stations in Woodridge, with additional funding from the General Fund as needed



Goals and Objectives for Calendar Year 2021:

- Continue ongoing evaluation and modification to types of treatments and cycle of treatments to assure continued fiscal stability of the MFT fund and appropriate level of service to the Village's roads.
- Continue aggressive pursuit of outside grant funding sources in order to offset the cost of resurfacing / reconstruction costs of streets.

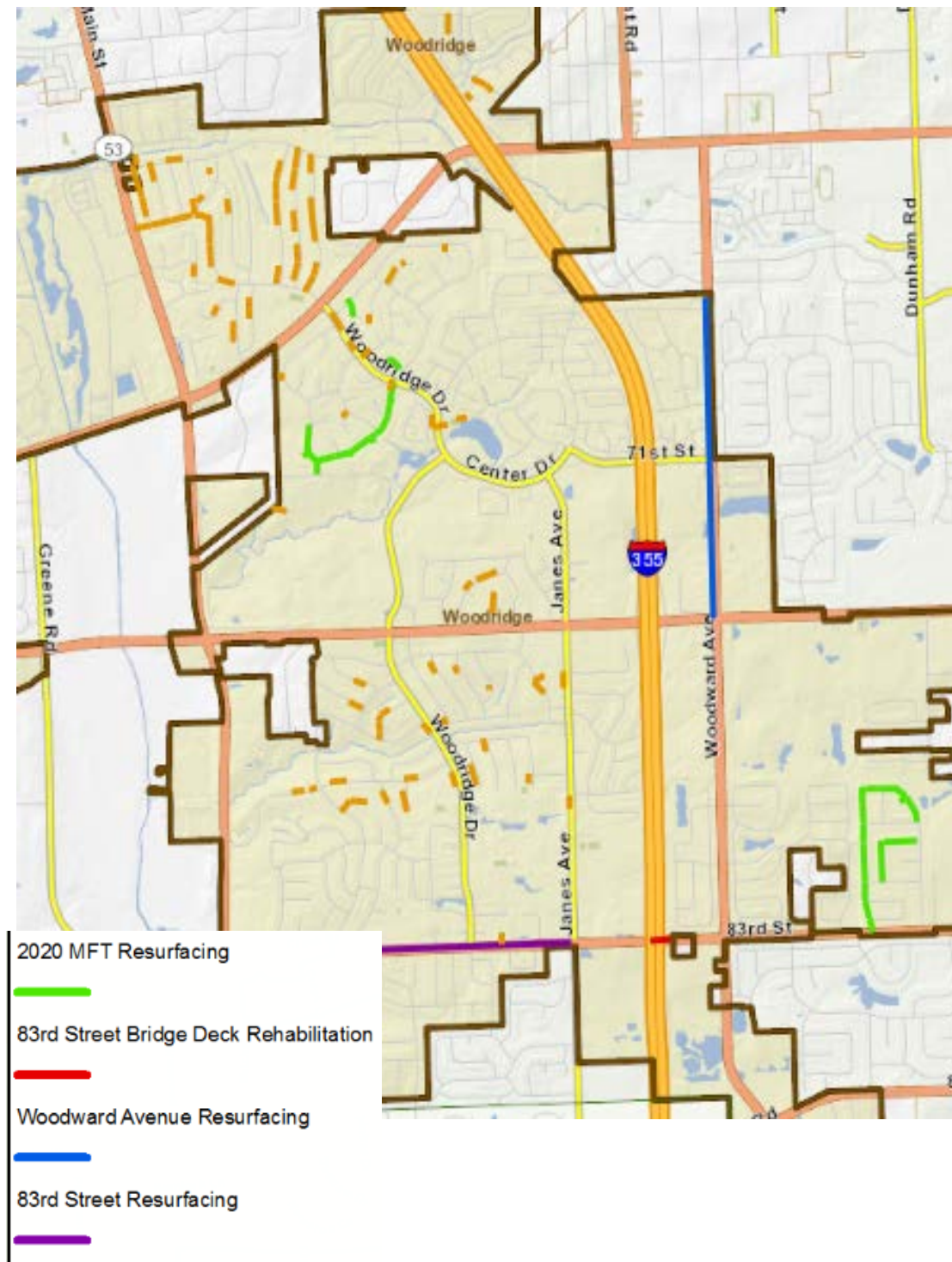
Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<u>2018</u>	<u>2019</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2020</u>	<u>2020</u>	<u>2021</u>
Commodities	\$0	\$0	\$198,803	\$198,803	\$198,803
Services/Charges	\$0	\$0	\$0	\$0	\$0
Capital Outlay	1,855,726	1,955,325	2,511,721	1,722,313	2,779,155
Non-Operating	0	0	0	0	
Total	\$1,855,726	\$1,955,325	\$2,710,524	\$1,921,116	\$2,977,958

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Motor Fuel Tax Fund

FY 2020: Completed Roadway Projects



SPECIAL SERVICE AREA #1 FUND - #240

Seven Bridges

The Special Service Area #1 Fund is used to account for taxes levied for the maintenance of a stormwater management facility for the Seven Bridges area.

- Fund Summary
- Revenue Detail
- Expense Summary & Detail

Village of Woodridge
Special Service Area #1 Fund #240
Fund Summary

	<u>Actual 2018</u>	<u>Actual 2019</u>	<u>Estimated 2020</u>	<u>Adopted 2021</u>
Fund Balance, January 1	\$ 436,220	\$ 479,028	\$ 524,637	\$ 568,117
Revenues				
Taxes	\$ 33,582	\$ 36,132	\$ 36,000	\$ 36,000
Interest	\$ 10,726	\$ 9,477	\$ 9,480	\$ 9,060
Total Revenues	\$ 44,308	\$ 45,609	\$ 45,480	\$ 45,060
Expenditures				
General Government	\$ 1,500	\$ -	\$ 2,000	\$ 2,500
Total Expenditures	\$ 1,500	\$ -	\$ 2,000	\$ 2,500
Excess (Deficiency) of Revenues Over Expenditures	\$ 42,808	\$ 45,609	\$ 43,480	\$ 42,560
Fund Balance, December 31	\$ 479,028	\$ 524,637	\$ 568,117	\$ 610,677

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Special Service Area #1 – Seven Bridges

The Special Service Area #1 Fund is used to account for taxes levied for the maintenance and replacement of a storm water management facility for the Seven Bridges area. The Hobson Dam was constructed in 1989 primarily with gabion baskets and has a useful life of approximately 50 years.



Goals and Objectives for Calendar Year 2021:

- Conduct regular inspections
- Remove any vegetation growing through the gabion baskets
- Repair concrete as needed

2020 Accomplishments:

- Conducted regular inspections

Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<u>2018</u>	<u>2019</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2020</u>	<u>2020</u>	<u>2021</u>
Services/Charges	\$1,400	\$0	\$10,000	\$2,000	\$2,500
Capital Outlay	0	0	0	0	0
Total	<u>\$1,400</u>	<u>\$0</u>	<u>\$10,000</u>	<u>\$2,000</u>	<u>\$2,500</u>

SPECIAL SERVICE AREA #3 FUND - #241

Richfield Place

The Special Service Area #3 Fund is used to account for taxes levied for the maintenance of a stormwater management facility for the Richfield Subdivision.

- Fund Summary
- Revenue Detail
- Expense Summary & Detail

Village of Woodridge
Special Service Area #3 Fund #241
Fund Summary

	Actual 2018	Actual 2019	Estimated 2020	Adopted 2021
Fund Balance, January 1	\$ 48,605	\$ 54,176	\$ 56,208	\$ 59,488
Revenues				
Taxes	\$ 7,095	\$ 7,393	\$ 7,500	\$ 7,500
Interest	\$ 564	\$ 881	\$ 880	\$ 735
Total Revenues	\$ 7,659	\$ 8,274	\$ 8,380	\$ 8,235
Expenditures				
General Government	\$ 587	\$ 4,742	\$ 3,600	\$ 4,700
Total Expenditures	\$ 587	\$ 4,742	\$ 3,600	\$ 4,700
Excess (Deficiency) of Revenues Over Expenditures	\$ 7,072	\$ 3,532	\$ 4,780	\$ 3,535
Other Financing Sources				
Operating Transfers Out				
General Fund	\$ (1,500)	\$ (1,500)	\$ (1,500)	\$ (1,500)
Total Other Financing Sources	\$ (1,500)	\$ (1,500)	\$ (1,500)	\$ (1,500)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	\$ 5,572	\$ 2,032	\$ 3,280	\$ 2,035
Fund Balance, December 31	\$ 54,176	\$ 56,208	\$ 59,488	\$ 61,523

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Special Service Area #3 – Richfield Place

The Special Service Area #3 Fund is used to account for taxes levied for the maintenance of a storm water management facility for the Richfield Subdivision. This facility pumps storm water that then flows into the pond on Meadowwood Avenue and eventually out to 83rd Street. Work on the facility includes regular inspection, maintenance, electrical costs, as well as pump repair and replacement. Pump replacement work was completed in 2019 and estimated for the next replacement in approximately 2029.



Goals and Objectives for Calendar Year 2021:

- Regular inspection
- Maintenance
- Pull and repair pumps as needed

2020 Accomplishments:

- Regular system inspection
- Maintenance

Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Services/Charges	\$587	\$535	\$2,500	\$1,600	\$2,700
Capital Outlay	0	4,207	2,000	2,000	2,000
Non-Operating Transfer	1,500	1,500	1,500	1,500	1,500
Total	\$2,087	\$6,242	\$6,000	\$5,100	\$6,200

SPECIAL SERVICE AREA #5 FUND - #242

Timbers Edge

The Special Service Area #5 Fund is used to account for taxes levied for the maintenance of a stormwater management for outlot four of the Timbers Edge Subdivision. Per an intergovernmental agreement with the Park District, the Park District will submit annual reimbursement requests to the Village for expenditures related to outlot maintenance.

- Fund Summary
- Revenue Detail
- Expense Summary & Detail

Village of Woodridge
Special Service Area #5 Fund #242
Fund Summary

	<u>Actual 2018</u>	<u>Actual 2019</u>	<u>Estimated 2020</u>	<u>Adopted 2021</u>
Fund Balance, January 1	<u>\$ -</u>	<u>\$ 4,000</u>	<u>\$ 11,151</u>	<u>\$ 18,401</u>
Revenues				
Taxes	\$ 3,989	\$ 7,068	\$ 7,100	\$ 7,100
Interest	\$ 11	\$ 83	\$ 150	\$ 150
Total Revenues	<u>\$ 4,000</u>	<u>\$ 7,151</u>	<u>\$ 7,250</u>	<u>\$ 7,250</u>
Expenditures				
General Government			\$ -	\$ 4,485
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,485</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 4,000</u>	<u>\$ 7,151</u>	<u>\$ 7,250</u>	<u>\$ 2,765</u>
Other Financing Sources				
Operating Transfers Out				
General Fund				
Total Other Financing Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>\$ 4,000</u>	<u>\$ 7,151</u>	<u>\$ 7,250</u>	<u>\$ 2,765</u>
Fund Balance, December 31	<u>\$ 4,000</u>	<u>\$ 11,151</u>	<u>\$ 18,401</u>	<u>\$ 21,166</u>

VILLAGE OF WOODRIDGE | FISCAL YEAR 2020 BUDGET

Special Service Area #5 – Timbers Edge

The FY2018 Budget established the creation of Special Service Area #5 Fund to account for taxes levied for the maintenance of a storm water management facility for out lot 4 of the Timbers Edge Subdivision. Per the intergovernmental agreement between the Village and the Woodridge Park District, the Park District will submit an annual reimbursement request to the Village for expenditures related to the District’s maintenance of Outlot 4.

Goals and Objectives for Calendar Year 2020:

- Conduct regular inspection. (ongoing)
- Stormwater detention pond maintenance. (ongoing)

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<u>2017</u>	<u>2018</u>	<u>Budget</u>	<u>Estimate</u>	<u>2020</u>
Services/Charges	\$0	\$0	\$4,485	\$4,485	\$4,485
Capital Outlay	0	0	0	0	0
Non-Operating Transfer	0	0	0	0	0
Total	\$0	\$0	\$4,485	\$4,485	\$4,485

Note: This fund was established with the 2018 Budget

CAPITAL PROJECTS FUND - #301

The Capital Projects Fund is created to account for all resources used for the acquisition of capital facilities and reinvestment in municipal infrastructure by a governmental unit except those financed by Proprietary and Trust Funds.

- Fund Summary
- Five Year Projection
- Revenue Detail
- Expense Summary & Detail

**Village of Woodridge
Capital Projects Fund #301
Fund Summary**

	Actual 2018	Actual 2019	Estimated 2020	Adopted 2021
Fund Balance, January 1	\$ 11,420,323	\$ 12,688,159	\$ 14,510,835	\$ 14,758,203
Revenues				
Reinvestment Sales Tax	\$ 981,819	\$ 952,200	\$ 844,865	\$ 904,575
Space Needs Sales Tax	\$ 981,819	\$ 952,200	\$ 844,865	\$ 904,575
Grant Revenue	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ 971,668	\$ 1,032,160	\$ 1,082,650	\$ 1,194,053
Charges for Services	\$ 271,445	\$ 285,195	\$ 302,000	\$ 310,030
Interest	\$ 233,890	\$ 304,478	\$ 301,200	\$ 209,950
Miscellaneous	\$ 253,924	\$ 126,500	\$ 325,625	\$ 767,700
Total Revenues	\$ 3,694,565	\$ 3,652,732	\$ 3,701,205	\$ 4,290,883
Expenditures				
Services & Charges (includes rebates)	\$ 230,758	\$ 395,764	\$ 277,102	\$ 463,027
Capital Expenditures	\$ 785,099	\$ 4,652,586	\$ 1,084,500	\$ 9,449,188
Total Expenditures	\$ 1,015,857	\$ 5,048,350	\$ 1,361,602	\$ 9,912,215
Excess (Deficiency) of Revenues Over Expenditures	\$ 2,678,708	\$ (1,395,618)	\$ 2,339,603	\$ (5,621,332)
Other Financing Sources				
Transfers In				
General Fund	\$ -	\$ -	\$ -	\$ -
Garage Fund	\$ 400,000	\$ -	\$ -	\$ -
Bond Proceeds/Premium	\$ -	\$ 5,000,000	\$ -	\$ -
Transfers Out				
Debt Service Fund	\$ (1,810,872)	\$ (1,781,706)	\$ (2,092,235)	\$ (2,399,379)
Total Other Financing Sources	\$ (1,410,872)	\$ 3,218,294	\$ (2,092,235)	\$ (2,399,379)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	\$ 1,267,836	\$ 1,822,676	\$ 247,368	\$ (8,020,711)
Fund Balance, December 31	\$ 12,688,159	\$ 14,510,835	\$ 14,758,203	\$ 6,737,492

CAPITAL PROJECTS FUND
Five Year Projections
Summary

	Actual 2018	Actual 2019	Year-End Est. 2020	Budget 2021	2022	2023	2024	2025
Beginning Balance	\$11,420,323	\$12,688,157	\$14,510,834	\$14,758,202	\$6,737,491	\$15,968,376	\$7,882,227	\$7,933,843
Revenues	4,094,566	8,652,734	3,701,205	4,290,883	24,370,932	3,526,709	3,586,916	3,649,306
Capital Expenses	933,937	4,900,264	1,247,075	9,797,688	12,460,500	8,926,000	875,500	619,500
Debt Service, Rebates	1,892,795	1,929,793	2,206,762	2,513,906	2,679,547	2,686,858	2,659,799	2,651,407
Surplus/Deficit	\$1,267,834	\$1,822,677	\$247,368	(\$8,020,711)	\$9,230,885	(\$8,086,149)	\$51,617	\$378,399
ENDING BALANCE	\$12,688,157	\$14,510,834	\$14,758,202	\$6,737,491	\$15,968,376	\$7,882,227	\$7,933,843	\$8,312,242
Reserved for Facility Needs	\$2,556,315	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE- Unrestricted	\$10,131,842	\$14,510,834	\$14,758,202	\$6,737,491	\$15,968,376	\$7,882,227	\$7,933,843	\$8,312,242

CAPITAL PROJECTS FUND
Five Year Projections
Revenues

<i>Revenue Source</i>	Actual 2018	Actual 2019	Year-End Est. 2020	Budget 2021	2022	2023	2024	2025
Income Tax	\$315,750	\$350,940	\$360,000	\$329,710	\$333,007	\$336,337	\$339,701	\$343,098
Home Rule Sales Tax-Reinvestment	997,870	966,684	857,731	918,350	986,717	1,056,451	1,077,580	1,099,132
Home Rule Sales Tax-Facilities	997,870	966,684	857,731	918,350	986,717	1,056,451	1,077,580	1,099,132
Less: Home Rule Sales Tax Fee - State of IL	(32,102)	(28,968)	(25,732)	(27,550)	(29,602)	(31,694)	(32,327)	(32,974)
Tower Rental	271,445	285,195	301,000	310,030	316,231	322,555	329,006	335,586
Interest Income	233,890	304,479	301,200	209,950	214,149	218,432	222,801	227,257
Reimbursement-Darien	51,280	-	-	-	-	-	-	5,500
Reimbursements - Residents	-	-	1,000	2,443	-	-	-	-
Reimbursment-75th/Frontage Rd Resurfacing	-	-	-	300,000	-	-	-	-
Reimbursement-Town Centre Parking Lot	-	-	165,000	-	-	-	-	-
Reimbursement-Pk District Share of Bond	604,638	596,665	557,650	561,900	563,713	568,175	572,575	572,575
Miscellaneous Grants	-	84,555	-	-	-	-	-	-
State Grants	-	-	-	-	-	-	-	-
Developer Contributions	253,924	116,320	-	167,700	-	-	-	-
Transfer from Garage Fund for Facility Needs	400,000	-	-	-	-	-	-	-
Transfer from Federal Drug Enf. For Facilities	-	-	-	600,000	-	-	-	-
Other Revenue	-	10,180	-	-	-	-	-	-
Janes Ave. TIF Disbursement	-	-	325,625	-	-	-	-	-
2019 Bond Proceeds - Facility Improvement Project	-	5,000,000	-	-	-	-	-	-
2021 Bond Proceeds - Facility Improvement Project	-	-	-	-	21,000,000	-	-	-
TOTAL	\$4,094,566	\$8,652,734	\$3,701,205	\$4,290,883	\$24,370,932	\$3,526,709	\$3,586,916	\$3,649,306

CAPITAL PROJECTS FUND
Five Year Projections
Expenses

	Actual	Actual	Year-End Est	Budget				
Project	2018	2019	2020	2021	2022	2023	2024	2025
63rd Street Regrading/Stabilization		9,253	10,000	2,000				
63rd Street Storm Water Project	320,839	66,357						
71st Street Bridge Construction	69,475			27,470				
71st Street Bridge-Construction Engineering	43,981							
71st Street Bridge -Design Engineering	3,599							
71st Street Resurfacing Construction Engineering								
75th Street Frontage Road (Janes to Westview) Resurfacing				600,000				
83rd St. Bridge Improvements - Design Engineering	18,711							
83rd St. Bridge Improvements - Construction Engineering		30,440	25,000					
83rd St. Bridge Improvements - Construction		32,121	-	78,718				
83rd St. Resurfacing - Design Eng.		39,907						
83rd St. STP Construction Engineering			31,000	-				
83rd St. STP Design Engineering								
83rd Street Bridge Project								
AMAG Advent Panel Upgrades						30,000		
Annual Police Vehicle Changeover		24,001		28,000	28,000	28,000	28,000	28,000
Arc Inventory & Electric Mitigation	4,850	4,508						
Asphalt Patching	17,804							
Bicentennial Sign								
Black Partridge Creek		38,905	6,000					
Board Room AV Replacement				35,000				
Body Cameras and Video Storage				75,000				
Boughton and Woodward Sidewalk Extension				55,000				
Cisco Switch Hubs				70,000				
Cobb Drive Street Pavement/ Stormwater Improvements				185,000				
Corridor Strategic Plan				100,000				
Crabtree Creek Access Lot Improvements	167,254	11,687	3,500	3,500				
Crabtree Creek Erosion Control	6,698	3,500						
Electronic Message Board				40,000	70,000			
ERP One-time - Work Orders	80,542							
Facilities - 1 Plaza Repairs	31,060	21,150						
Facility Improvements-1 Plaza Dr Roof				500,000				
Facility Improvements-5 Plaza Dr Roof					400,000			
Facility Improvements-Generator Replacement				200,000				
Facility Improvements-HVAC Replacement				400,000				
Facilities - Land Acquisition		3,425,566						
Facilities - Planning	14,632	3,400	30,000	120,000	200,000	75,000		
Facility & Salt Dome Design Build Project				5,500,000	11,000,000	5,500,000		
1 Plaza Drive Remodel						2,800,000		
Hillcrest Woodward Traffic Signal		4,986	25,000	435,000				
Hobson Road (at Lamond) Sidewalk Extension				45,000				

CAPITAL PROJECTS FUND
Five Year Projections
Expenses

	Actual	Actual	Year-End Est	Budget				
Project	2018	2019	2020	2021	2022	2023	2024	2025
Internationale Parkway Construction Engineering	32,463							
Internationale Parkway Design Engineer		1,352						
Jackson Drive Storm Channel						75,000		
Janes & Crabtree Traffic Signal		5,688	20,000	265,000				
Janes Ave Construction Engineering		56,177						
Janes Ave. Monument Sign						91,000		
Janes Ave Resurfacing (Center-75th)		18,671						
Janes Avenue (75th St. to Spring/Waterbury)-Phase I - Design Engineering			34,000			-		
Janes Avenue (75th St. to Spring/Waterbury)-Phase II - Design Engineering					80,500			
Janes Avenue (75th St. to Spring/Waterbury)-Construction Engineering								126,500
LED Streetlight Improvements	33,801	48,416			32,000	32,000	32,000	
Luzern & Bern Improvement	7,746	156,602	20,000					
Manhole Rehabilitation	13,594							
North Creek Storm Sewer Outfall					145,000			
Panic Alarms		5,593						
Police Records Management System		53,797						
Prentiss Creek Stabilization Project	16,725	106,568	15,000	3,000	15,000			
Radios		11,784						
Roberts Drive/Court Storm Sewer	25,666	237,799	104,000		-			
Roberts Drive/Court Storm Sewer Phase 2							400,000	
Route 53 Path Sidewalk Design Engineering (North Segment)	17,645		5,000	5,000				
Route 53 Path Sidewalk Construction Engineering (North Segment)				40,000				
Route 53 Path Sidewalk Construction (North Segment)				70,000				
Route 53 Path Sidewalk Phase I Design Engineering (South Segment)								
Route 53 Path Sidewalk Phase II Design Engineering (South Segment)					70,000			
Route 53 Path Sidewalk Construction Engineering (South Segment)								60,000
Route 53 Path Sidewalk Construction(South Segment)								305,000
Space Needs Design								
Storm Sewer Lining		310,697	693,000	-	200,000		200,000	
Storm Lining 71st Street & Jonquil				200,000				
Storm Sewer Rehab/Stabilization	6,852		75,000	75,000	100,000	100,000	100,000	100,000
Street Light Painting		11,264						
Town Center Parking Lot Expansion		9,370	-	250,000				
Traffic Signal Plaza, Janes, 71st @ Center -Design Eng								
Traffic Signal Painting			15,000					
Tree Canopy Software			30,000					
Triangle Park (IGA) - Design Engineering								
Triangle Park Property Acquisition								
Vernon Court Stormwater Improvement						145,000		
VH Cameras & PD Recorder Upgrade		27,974						
Village Hall Lobby Remodel			32,000	50,000				

CAPITAL PROJECTS FUND
Five Year Projections
Expenses

	Actual	Actual	Year-End Est	Budget				
Project	2018	2019	2020	2021	2022	2023	2024	2025
Village Hall HVAC System Controller Replacement				30,000				
VMWare Virtual Server & Storage Area Network					120,000			
Website Upgrade		7,000						
Whispering Oaks/Everglade Storm Sewer			-	195,000				
Williams Drive Storm Sewer								
Entryway Sign Rehab								
Woodridge Drive LAFO Design Engineer (Center to 75th) (partial rollover)								
Woodridge Drive (Hobson Dr to Center Dr)-Phase I - Design Engineering		23,860	34,575					
Woodridge Drive (Hobson Dr to Center Dr)-Phase II - Design Engineering				75,000				
Woodridge Drive (Hobson Dr to Center Dr)-Construction Engineering		34,658					115,500	
Woodridge Drive/Crabtree Box Culvert						50,000		
Woodview Storm Sewer Extension				40,000				
Woodward Ave LAFO Construct Engineer (I55 to Internationale)								
Woodward Ave LAFO Design Engineer (I55 to Internationale)								
Woodward Ave LAFO(75th to Wheeler)- Design Engineering								
Woodward Ave LAFO(75th to Wheeler)- Construction Engineering			39,000					
Woodward Ave. Fence		55,770						
Audit Entries		1,443						
Subtotal Capital Projects	\$933,937	\$4,900,264	\$1,247,075	\$9,797,688	\$12,460,500	\$8,926,000	\$875,500	\$619,500
Transfer to Debt Service - 2008 GO Bond	756,612				-	-	-	
Transfer to Debt Service - 2010 GO Bond	674,712	670,806	674,646	670,393	-	-	-	
Transfer to Debt Service - 2014 GO Bond	379,548	384,100	383,475	382,725	381,975	1,101,400	1,110,200	1,102,700
Transfer to Debt Service - 2017 GO Bond		726,800	730,875	741,075	745,450	34,950	34,950	34,950
Transfer to Debt Service - 2019 GO Bond			303,239	605,186	606,060	606,761	606,289	607,645
Transfer to Debt Service - 2021 GO Bond	-	-	-	-	830,073	826,828	829,028	825,828
2019 GO Bond Issue - Bond Issuance Costs		31,850						
Sales Tax Rebate	81,923	116,237	114,527	114,527	115,989	116,919	79,332	80,284
Subtotal Debt Service, Tax Rebates	\$ 1,892,795	\$ 1,929,793	\$ 2,206,762	\$ 2,513,906	\$ 2,679,547	\$ 2,686,858	\$ 2,659,799	2,651,407
Total	2,826,732	6,830,057	3,453,837	12,311,594	15,140,047	11,612,858	3,535,299	3,270,907

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Capital Projects Fund

The Village's Capital Projects Fund (formerly Designated Deposit fund) accounts for resources used for the acquisition of capital facilities by the Village and reinvestment in municipal infrastructure, generally with multiple revenue sources. The Capital Projects Fund includes all General Fund purchases or projects over \$20,000 to provide for a centralized and simplified tracking for budget discussions and accounting.

The major revenue sources directed to this fund include developer contributions, ¼ percent of the ½ percent Home Rule Sales Tax, 10% of the State of Illinois Woodridge per capita Income Tax revenues, rent from lease agreements by cellular companies for antennae space on the Village Water Towers, and transfers from the general fund as needed for capital projects.



Goals and Objectives for Calendar Year 2021:

- Design and construction engineering for various grant funded road resurfacing projects and the Town Center Parking Lot Expansion (Spring 2021)
- Various storm water projects, including Storm Sewer Improvements on Woodview and CMP or spray lining on 71st Street CMP (Summer 2021)
- Municipal Facility Roof and Mechanicals Improvement Project (Spring 2021) and design planning for the Police Facility.
- Debt service obligations for Pine Ridge Senior Housing Development property acquisition and the Open Space property acquisition adjacent to Town Centre. (ongoing)

Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Services/Charges	\$230,758	\$363,914	\$265,527	\$277,102	\$463,027
Capital Outlay	785,099	4,652,586	4,006,000	1,084,500	9,449,188
Debt Service/Non Operating	1,810,872	1,813,556	2,092,235	2,092,235	2,399,379
Total	<u>\$2,826,729</u>	<u>\$6,830,056</u>	<u>\$6,363,762</u>	<u>\$3,453,837</u>	<u>\$12,311,594</u>

VEHICLE & EQUIPMENT REPLACEMENT FUND - #302

The Equipment Replacement Fund is used to account for the funds set aside on an annual basis for the eventual replacement of certain capital equipment.

- Fund Summary
- Revenue Detail
- Expense Summary & Detail

Village of Woodridge
Equipment Replacement Fund #302
Fund Summary

	<u>Actual 2018</u>	<u>Actual 2019</u>	<u>Estimated 2020*</u>	<u>Adopted 2021</u>
Fund Balance, January 1	\$ 2,526,036	\$ 2,583,654	\$ 2,689,225	\$ 2,262,725
Operating Transfers In				
General Fund	\$ 171,312	\$ 164,085	\$ -	\$ 141,521
Streets & Forestry	\$ 115,872	\$ 183,303	\$ -	\$ 205,441
Interest/Miscellaneous	\$ 38,317	\$ 1,828	\$ -	\$ -
Total Revenues	\$ 325,501	\$ 349,216	\$ -	\$ 346,962
Operating Expense				
Capital Outlay	\$ 267,883	\$ 243,645	\$ 426,500	\$ 902,000
Transfer Out	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 267,883	\$ 243,645	\$ 426,500	\$ 902,000
Excess (Deficiency) of Revenues Over Expenditures	\$ 57,618	\$ 105,571	\$ (426,500)	\$ (555,038)
Fund Balance, December 31	\$ 2,583,654	\$ 2,689,225	\$ 2,262,725	\$ 1,707,687

*VERP Transfers were eliminated as part of the Village's budget cuts in response to COVID-19.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Vehicle and Equipment Replacement Fund

The Vehicle & Equipment Replacement Program (VERP) is one of two such funds designed to fund the replacement of vehicles and equipment in the Village fleet, on an amortized schedule tied to the optimal life of the vehicle or equipment based on use. This fund provides for the funding and purchase of **non-water** related vehicles and equipment.



Goals and Objectives for Fiscal Year 2021:

- Evaluate the optimal useful life of vehicles based on usage and maintenance costs (ongoing)
- Establish a current market value, which is tied to an inflationary rate, for each vehicle (ongoing)
- Review annual contribution levels for over/under appropriation of funds (ongoing)
- Sell vehicles (equipment) via auction, eBay, or otherwise, and apply the gains against the replacement vehicle to offset the annual contribution (ongoing)
- Establish an effective asset management program to maintain a quality fleet and level off budgetary contributions to minimize temporary spikes in expenses (ongoing)
- Expand VERP to include IT Equipment and other assets through-out the Village for easier replacement and to reduce budget spiking from year to year (ongoing)

Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<u>2018</u>	<u>2019</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2020</u>	<u>2020</u>	<u>2021</u>
Capital Outlay	\$267,883	\$243,645	\$1,121,000	\$416,500	\$902,000
Non-Operating	0	0	0	0	0
Total	\$267,883	\$243,645	\$1,121,000	\$416,500	\$902,000

DEBT SERVICE FUND - #401

The Debt Service Fund is used to accumulate monies for the payment of the Village's outstanding general obligation bonds.

- Fund Summary
- Revenue Detail
- Expense Summary & Detail

**Village of Woodridge
Debt Service Fund #401
Fund Summary**

	Actual 2018	Actual 2019	Estimated 2020	Adopted 2021
Fund Balance, January 1	\$ 154,132	\$ 279,926	\$ 284,999	\$ 289,684
Revenues				
Bond Proceeds	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ 18,370	\$ -	\$ -	\$ -
Interest	\$ 5,251	\$ 6,495	\$ 6,495	\$ 4,204
Miscellaneous	\$ 9,838	\$ -	\$ -	\$ -
Total Revenues	\$ 33,459	\$ 6,495	\$ 6,495	\$ 4,204
Expenditures				
Principal Retirement	\$ 1,185,000	\$ 1,250,000	\$ 1,535,000	\$ 1,880,000
Interest	\$ 532,586	\$ 531,705	\$ 557,145	\$ 519,379
Bond Issuance Costs	\$ -	\$ -	\$ -	\$ -
Miscellaneous Charges	\$ 950	\$ 1,425	\$ 1,900	\$ 1,900
Bond Proceeds	\$ -	\$ -	\$ -	\$ -
Bond Premiums	\$ -	\$ -	\$ -	\$ -
Bond Payment to Escrow Agent	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,718,536	\$ 1,783,130	\$ 2,094,045	\$ 2,401,279
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,685,077)	\$ (1,776,635)	\$ (2,087,550)	\$ (2,397,075)
Other Financing Sources				
Operating Transfers In				
General Fund	\$ -	\$ -	\$ -	\$ -
Capital Projects Fund	\$ 1,810,872	\$ 1,781,706	\$ 2,092,235	\$ 2,399,379
Transfers Out				
Issuance of Refunding Bonds	\$ -	\$ -	\$ -	\$ -
Premium on Refunding Bonds	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 1,810,872	\$ 1,781,706	\$ 2,092,235	\$ 2,399,379
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	\$ 125,795	\$ 5,071	\$ 4,685	\$ 2,304
Fund Balance, December 31	\$ 279,926	\$ 284,999	\$ 289,684	\$ 291,988

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Debt Service Fund

The Debt Service Fund accounts for the servicing of long-term Village debt. The Village, as a home rule unit of government, is not subject to a debt limit, although the Village's policy is to use debt only for long-term capital projects, therefore, the overall debt burden is very low.

The Village has been rated AAA by Fitch and Aa1 by Moody's.

Goals and Objectives for Fiscal Year 2021:

- Continue to monitor the market and evaluate bond issuances to identify potential opportunities for reducing debt service interest costs (ongoing)
- Reduce residential tax burden by continuing to abate property taxes for debt service payments whenever possible (ongoing)
- Continue to abate debt service property taxes and find other sources to pay for principal and interest on bond issues (ongoing)
- Continue to fund capital improvement projects to ensure we maintain our infrastructure (ongoing)

Fund Summary

		<i>Actual</i> <u>2018</u>	<i>Actual</i> <u>2019</u>	<i>Revised</i> <i>Budget</i> <u>2020</u>	<i>Year End</i> <i>Estimate</i> <u>2020</u>	<i>Adopted</i> <i>Budget</i> <u>2021</u>
Services/Charges	2010	475	475	475	475	475
Services/Charge	2014 (2008 partial refund)	475	475	475	475	475
Services/Charges	2017 (2008 partial refund)	0	0	475	475	475
Services/Charges	2019	0	475	0	475	475
Debt Service	2008	596,700	0	0	0	0
Debt Service	2010	674,705	670,805	674,645	674,645	670,393
Debt Service	2014 (2008 partial refund)	379,550	384,100	383,475	383,475	382,725
Debt Service	2017 (2008 partial refund)	66,631	726,800	730,875	730,785	741,075
Debt Service	2019	0	0	303,239	303,239	605,186
Total		<u>\$1,718,536</u>	<u>\$1,783,130</u>	<u>\$2,093,659</u>	<u>\$2,094,044</u>	<u>\$2,401,279</u>

WATER & SEWER FUND - #501

The Waterworks and Sewerage Fund is used to account for the provision of potable water and wastewater treatment services to the residents of the Village and some residents of the County. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations and maintenance, financing and related debt service, billing and collection.

- Fund Summary
- Five Year Projection
- Revenue Summary & Detail
- Expense Summary
- 5013110 Administration
- 5013146 Water Service
- 5013147 Sewer Service
- 5013148 Lift Station Maintenance
- 5015150 Equipment Replacement
- 5013170 Various Bonds

**Village of Woodridge
Water Sewer Fund #501
Fund Summary**

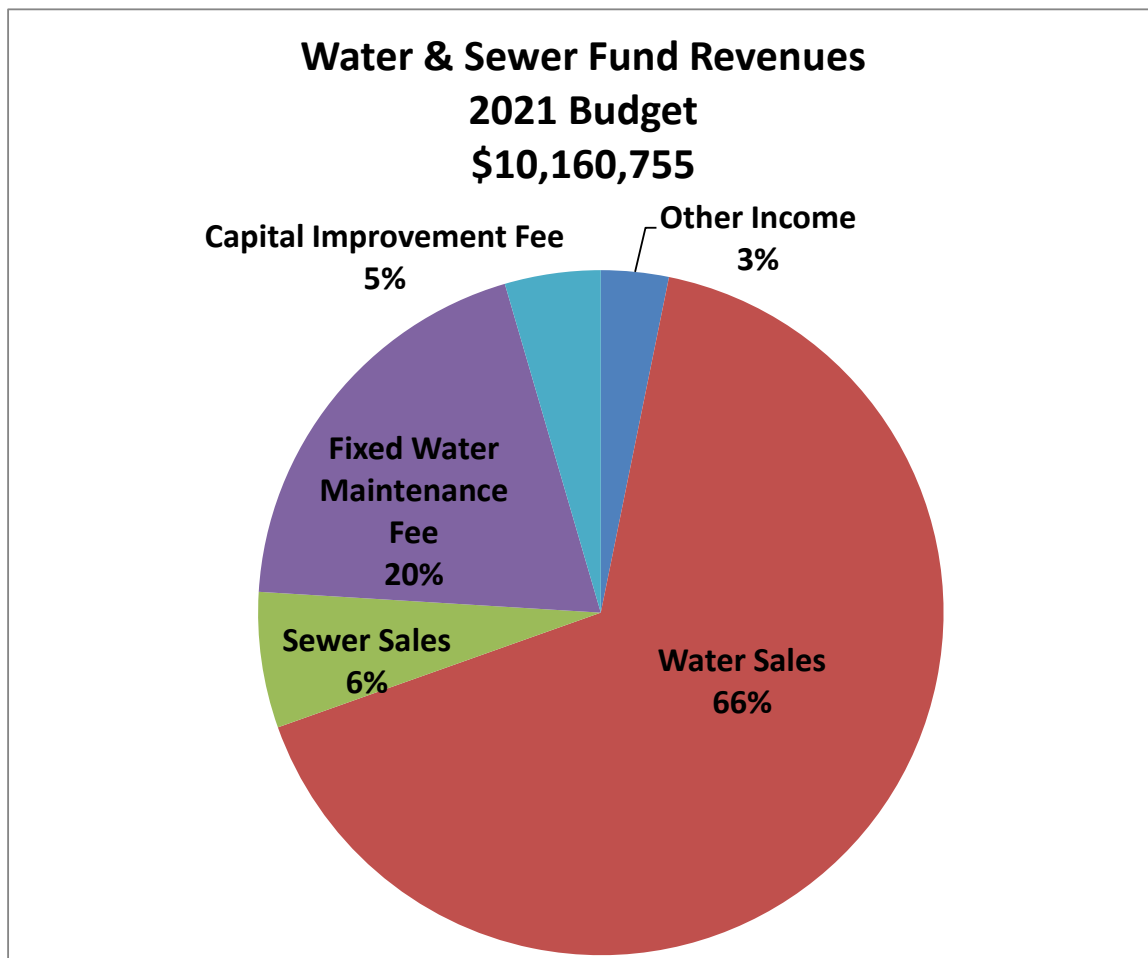
	Actual 2018	Actual 2019	Estimated 2020	Adopted 2021
Net Assets, January 1*	<u>\$14,917,859</u>	<u>\$ 16,097,007</u>	<u>\$ 16,728,000</u>	<u>\$ 18,802,369</u>
Operating Revenues				
Water Sales	\$ 6,953,893	\$ 6,780,850	\$ 7,521,269	\$ 6,743,985
Sewer Services	\$ 682,300	\$ 663,096	\$ 725,858	\$ 650,845
Water Bill Penalties	\$ 139,011	\$ 126,977	\$ 50,000	\$ 130,000
Fixed Water Maintenance Fee	\$ 1,689,232	\$ 1,733,894	\$ 1,941,128	\$ 1,982,568
Capital Improvement Fee	\$ -	\$ -	\$ 261,609	\$ 469,147
Connection Fees	\$ 271,340	\$ 296,550	\$ 110,000	\$ 44,000
Meters & Rental	\$ 42,502	\$ 37,521	\$ 40,000	\$ 40,000
Other Charges for Services	\$ -	\$ 28,352	\$ 6,500	\$ 6,500
Miscellaneous	\$ 19,064	\$ 13,121	\$ 15,000	\$ 15,000
Total Operating Revenues	<u>\$ 9,797,342</u>	<u>\$ 9,680,361</u>	<u>\$ 10,671,364</u>	<u>\$ 10,082,045</u>
Operating Expenses				
Administration	\$ 1,092,075	\$ 817,691	\$ 745,177	\$ 796,344
Operations	\$ 6,836,176	\$ 6,997,507	\$ 7,504,820	\$ 12,011,583
Total Operating Expenses	<u>\$ 7,928,251</u>	<u>\$ 7,815,198</u>	<u>\$ 8,249,997</u>	<u>\$ 12,807,927</u>
Operating Income (Loss)	<u>\$ 1,869,091</u>	<u>\$ 1,865,163</u>	<u>\$ 2,421,367</u>	<u>\$ (2,725,882)</u>
Non-Operating Revenues (Expenses)				
Depreciation & Amortization	\$ (1,075,307)	\$ (1,034,617)	\$ -	\$ -
Additions to Capital Assets	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenue/Grants	\$ 70,444	\$ 21,417	\$ -	\$ -
Interest Income	\$ 93,618	\$ 86,165	\$ 86,165	\$ 78,710
Total Non-Operating Revenues (Expenses)	<u>\$ (911,245)</u>	<u>\$ (927,035)</u>	<u>\$ 86,165</u>	<u>\$ 78,710</u>
Income (Loss) Before Contributions and Transfers	<u>\$ 957,846</u>	<u>\$ 938,128</u>	<u>\$ 2,507,532</u>	<u>\$ (2,647,172)</u>
Capital Contributions	\$ 157,326	\$ -	\$ -	\$ -
Operating Transfers In	\$ 322,815	\$ -	\$ -	\$ -
Operating Transfers Out	\$ (104,079)	\$ (104,079)	\$ (230,107)	\$ (234,727)
Intrafund Transfer to VERP	\$ (154,760)	\$ (203,056)	\$ (203,056)	\$ (243,864)
Total Contributions and Transfer In / (Out)	<u>\$ 221,302</u>	<u>\$ (307,135)</u>	<u>\$ (433,163)</u>	<u>\$ (478,591)</u>
Net Income (Loss)	<u>\$ 1,179,148</u>	<u>\$ 630,993</u>	<u>\$ 2,074,369</u>	<u>\$ (3,125,763)</u>
Change in Net Assets	<u>\$ 1,179,148</u>	<u>\$ 630,993</u>	<u>\$ 2,074,369</u>	<u>\$ (3,125,763)</u>
Prior Period Adjustment				
Change in Accounting Principle	\$ -	\$ -	\$ -	\$ -
Net Assets, December 31	<u>\$ 16,097,007</u>	<u>\$ 16,728,000</u>	<u>\$ 18,802,369</u>	<u>\$ 15,676,606</u>

**Water & Sewer Funds
Five Year Projections
2021 Budget**

	Actual 2018	Actual 2019	Year-End Est. 2020	Budget 2021	2022	2023	2024	2025
Beginning Cash and Investment Balance	\$ 3,510,130	\$ 4,879,296	\$ 5,510,288	\$ 7,584,657	\$ 4,458,894	\$ 3,782,198	\$ 4,083,141	\$ 2,657,864
OPERATING								
<u>Operating Revenues</u>								
Water Sales	\$6,206,303	\$6,062,768	\$6,736,440	\$6,040,264	\$5,965,436	\$5,891,184	\$5,817,516	\$5,744,438
Sewer Maintenance Fee	\$682,300	\$663,096	\$725,858	\$650,845	\$637,828	\$625,071	\$612,570	\$600,319
Fixed Water Maintenance Fee	\$1,689,232	\$1,733,894	\$1,941,128	\$1,982,568	\$2,096,018	\$2,131,844	\$2,131,844	2131844.418
Subtotal:	\$8,577,836	\$8,459,758	\$9,403,426	\$8,673,677	\$8,699,282	\$8,648,099	\$8,561,930	\$8,476,601
<u>Other Revenues</u>								
Water Connection Fee	\$133,840	\$151,550	\$50,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Sewer Connection Fee	\$137,500	\$145,000	\$60,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
Intergovernmental Revenue (Grants)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$844,779	\$290,469	\$197,665	\$270,210	\$271,510	\$272,823	\$274,149	\$275,489
Subtotal:	\$1,116,119	\$587,019	\$307,665	\$314,210	\$315,510	\$316,823	\$318,149	\$319,489
Total Operating Revenues	\$9,693,955	\$9,046,777	\$9,711,091	\$8,987,887	\$9,014,792	\$8,964,922	\$8,880,079	\$8,796,090
<u>Operating Expenses</u>								
Water Purchase Cost*	\$4,468,869	\$4,477,690	\$4,506,553	\$4,366,046	\$4,249,145	\$4,169,186	\$4,106,169	\$4,043,636
Other Operating Costs	\$3,147,755	\$3,208,066	\$3,037,743	\$3,566,608	\$4,816,010	\$5,103,698	\$5,379,842	\$5,661,085
Total Operating Expenses	\$7,616,624	\$7,685,756	\$7,544,296	\$7,932,654	\$9,065,155	\$9,272,884	\$9,486,012	\$9,704,722
Operating Costs % Change (excluding water cost)	-3.46%	1.92%	-5.31%	17.41%	35.03%	5.97%	5.41%	5.23%
<u>Adjustments:</u>								
YE Accruals	\$190,021							
Net Income(Loss)	\$2,267,353	\$1,361,021	\$2,166,795	\$1,055,233	(\$50,364)	(\$307,961)	(\$605,933)	(\$908,632)
Ending Cash & Investment Balance before Capital	\$ 5,777,482	\$6,240,317	\$7,677,083	\$8,639,890	\$4,408,530	\$3,474,237	\$3,477,209	\$1,749,232
CAPITAL								
<u>Capital Revenue</u>								
Capital Improvement Fee	\$0	\$23,082	\$261,609	\$469,147	\$689,646	\$901,138	\$1,103,893	\$1,298,179
Water Rate - Capital	\$747,590	\$718,082	\$784,828	\$703,720	\$689,646	\$675,853	\$662,336	\$649,089
Total Capital Revenues	\$747,590	\$741,164	\$1,046,438	\$1,172,867	\$1,379,292	\$1,576,991	\$1,766,230	\$1,947,268
<u>Capital Expenses</u>								
Capital Expenses	\$1,491,012	\$1,268,137	\$895,000	\$3,610,000	\$1,500,000	\$460,000	\$875,000	\$1,260,000
Capital-Water Main Replacement	\$0	\$0	\$0	\$1,500,000	\$0	\$0	\$1,200,000	\$0
VERP Transfers Out to 502	\$154,764	\$203,056	\$243,864	\$243,864	\$246,303	\$248,766	\$251,253	\$253,766
Water Meter Loan Repayment	\$0	\$0	\$0	\$0	\$259,321	\$259,321	\$259,321	\$259,321
Total Capital Expenses	\$1,645,776	\$1,471,193	\$1,138,864	\$5,353,864	\$2,005,624	\$968,087	\$2,585,574	\$1,773,087
Net Income(Loss) - Capital	(\$898,186)	(\$730,029)	(\$92,426)	(\$4,180,997)	(\$626,332)	\$608,904	(\$819,345)	\$174,181
Ending Cash and Investment Balance	\$ 4,879,296	\$ 5,510,288	\$ 7,584,657	\$ 4,458,894	\$ 3,782,198	\$ 4,083,141	\$ 2,657,864	\$ 1,923,413

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

WATER & SEWER FUND REVENUES



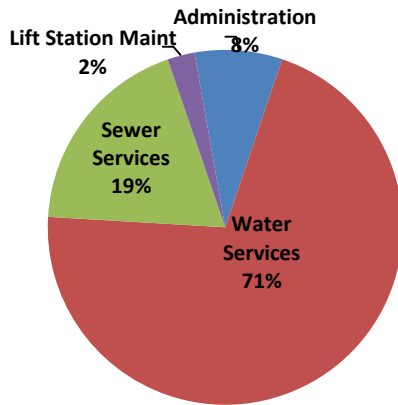
Water Sales	\$6,743,985
Sewer Sales	650,845
Fixed Water Maintenance Fee	1,982,568
Capital Improvement Fee	459,147
Other	324,210
Total Revenues	\$10,160,755

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET WATER & SEWER FUND EXPENDITURES

Expenditures by Cost Center

2021 Budget

\$13,286,518

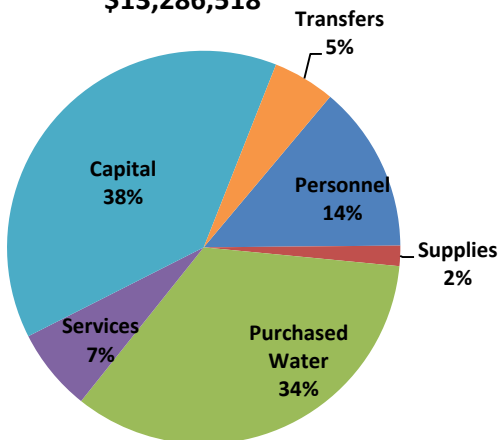


Administration	\$1,059,917
Water Services	9,398,657
Sewer Services	2,498,444
Lift Station Maintenance	329,500
	<u><u>\$13,286,518</u></u>

Expenditures by Element

2021 Budget

\$13,286,518

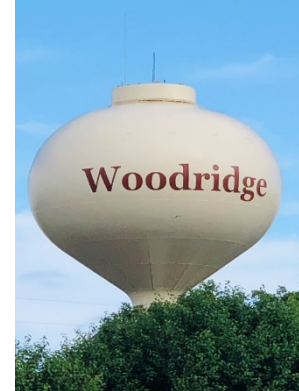


Personnel	\$1,826,103
Supplies	222,240
Purchased Water	4,542,112
Services	906,495
Capital	5,110,000
Transfers	679,568
	<u><u>\$13,286,518</u></u>

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Water and Sewer Fund

The Water and Sewer Fund is used to account for the provision of potable water to more than 30,000 people and the transporting of sanitary waste, over 112 miles of sewer mains to a county wastewater treatment plant, servicing the residents of the Village and some residents of the County. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations and maintenance, financing and related debt service, billing and collection.



Core Goals of the Fund:

- Insure the reliable delivery of approximately 900 million to 1 billion gallons of water annually to almost 9,500 residential and business customers throughout the community.
- Collect and deliver sanitary sewage from the Village Sanitary Sewer Collection System to the DuPage County Waste Water Treatment Plant.

Fund Summary

	<i>Actual</i> <u>2018</u>	<i>Actual</i> <u>2019</u>	<i>Revised</i> <i>Budget</i> <u>2020</u>	<i>Year-End</i> <i>Estimate</i> <u>2020</u>	<i>Adopted</i> <i>Budget</i> <u>2021</u>
Water Administration	\$968,988	\$971,031	\$1,087,524	\$997,183	\$1,059,917
Water Services	8,334,478	7,032,140	7,784,389	6,346,387	9,398,657
Sewer Services	1,379,401	1,116,925	2,738,665	1,300,190	2,498,444
Lift Station Maintenance	37,018	36,853	461,400	39,400	329,500
Total	\$10,719,885	\$9,156,949	\$12,071,978	\$8,683,160	\$13,286,518

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Water and Sewer Administration Cost Center

Water and Sewer Administration is responsible for the overall operations, capital planning and rate review and strategy of the Woodridge Water and Sewer System Fund. The expenses of the cost center consists largely of overhead costs for administration, water billing, including staff and clerical support, printing and postage and other costs that are ancillary to, but essential, to the overall operations which include risk management/insurance and legal review. The Clerical staff serves as support to administrators, managers, foremen and crew.



Goals and Objectives for Calendar Year 2021:

- Review and refine the long-term water capital plan to prioritize and implement system improvements aimed at controlling water loss.
- Implement new inflow and infiltration strategies into the annual sanitary maintenance program.
- Comply with all state, federal regulatory, compliance issues and capacity concerns of the system, including Vulnerability Assessment, Lead and Copper Testing and UCRM3 and UCRM4—Unregulated Contaminant Monitoring by the EPA.
- Promote online bill pay, auto draft payments, and paperless E-notification system for water customers.
- Finalize Bid Solicitation for multi-year water system meter replacements (2021 -2023)
- Continue to promote water conservation among system customers.

Accomplishments:

- Completion and delivery of the 2019 Water Quality Report to customers and transition to website based future reporting of the report
- Completion of the Sanitary Basin D Televising and Heavy Cleaning
- Completion of the Crabtree Sanitary Interceptor Sewer Improvement Project

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Water and Sewer Administration Cost Center

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Personnel	\$529,753	\$558,647	\$556,811	\$464,755	\$514,005
Commodities	2,845	2,538	3,350	3,350	3,350
Services/Charges	261,291	247,130	265,975	268,175	270,950
Capital Outlay	35,118	27,360	0	0	0
Non-Operating	307,265	135,356	261,388	260,903	271,612
Other	0	0	0	0	0
Total	\$1,136,272	\$971,031	\$1,087,524	\$997,183	\$1,059,917

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Full Time Employees:					
Director	0.50	0.50	0.50	0.50	0.50
Assistant Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Fiscal Assistant I *	0.00	0.00	0.00	0.00	0.00
Office Associate	1.00	1.00	1.00	1.00	0.63
Grand Total - FT					
Equivalents	3.50	3.50	3.50	3.50	3.13

*Fiscal Assistant I - 2 water billing clerks are budgeted in Water Administration but located in Finance Department

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Water Services Cost Center

The Village distributes Lake Michigan water treated by the Jardine Water Purification Plant in Chicago. The combination of the water system in Chicago and the surrounding systems make up one of the largest potable water distributions in the world. Woodridge Water Operations is responsible for 139 miles of water main, 4 water towers, 4 back up wells, 3 Pressure Adjusting (P.A.) Stations, 1,800 fire hydrants and 1,800 valves.



Maintenance and operation of the water supply include daily testing and monitoring of PA Stations, monthly testing of back up wells, drawing and testing residential water samples, filing numerous reports with the State of Illinois and responding to residential water quality inquiries as well as the physical maintenance and painting of the water towers and grounds. Other maintenance includes routine and responsive hydrant flushing; valve exercising; repairing and replacing water meters and buffalo boxes; leak detection and water main repairs. Water Operations assesses problem areas to plan for water main replacement, performs inspections for new development, witnesses chlorination activities and locates utilities for JULIE and other requests.

Goals and Objectives for Calendar Year 2021:

- Comply with all state and federal regulatory and compliance issues including but not limited to, Chlorine, lead & copper sampling, stage 2 disinfection by-product sampling, and Tier II reporting requirements.
- Maintain a complete and effective Back Flow Program for all water customers.
- Continue to identify sources of water loss to minimize the water purchased to sold ratio.
- Continue to promote water conservation among system customers.
- Inspect, repair or replace as needed fire hydrants throughout town to maintain adequate fire protection.
- Finalize 75th Street Frontage Road Water Main Replacement design and construction.
- Paint the Standpipe Water Tower on Woodward Avenue.

Accomplishments:

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<i>Estimated</i> <u>2020</u>
1. Hydrants Exercised	1895	1800	890	1934	1900
2. Hydrants Repaired (flushing)	230	200	175	106	150
3. Leaks Repaired	41	42	45	47	45

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Water Services Cost Center

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Personnel	\$823,204	\$931,358	\$926,074	\$883,569	\$959,739
Commodities	4,584,947	4,644,242	4,897,475	4,653,848	4,730,012
Services/Charges	461,459	551,368	461,444	416,244	509,450
Capital Outlay	408,790	685,837	1,280,000	180,000	2,960,000
Non-Operating	180,924	219,335	219,396	212,726	239,456
Other	0	0	0	0	0
Total	\$6,459,323	\$7,032,140	\$7,784,389	\$6,346,387	\$9,398,657

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Full Time Employees:					
Foreman	1.00	1.00	1.00	1.00	1.00
Water Plant Operator	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	6.00	6.00	6.00	6.00	6.00
Total - Full Time	8.00	8.00	8.00	8.00	8.00
Part Time Employees					
Seasonal (4 Employees)*	0.92	0.92	0.92	0.00	0.92
Total - Part Time	0.92	0.92	0.92	0.00	0.92
Grand Total - FT Equivalents	8.92	8.92	8.92	8.00	8.92

*Eliminated seasonals in 2020 as part of Village budget cuts in response to COVID-19 pandemic.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Sanitary Sewer Services Cost Center

Sanitary Sewer Operations is responsible for 112 miles of sewer main. As sanitary waste is collected, the pumping stations create a tributary routing the waste to the DuPage County Waste Water Treatment Plant for treatment. A small portion of sanitary flow from the Village is tributary to the Downers Grove Sanitary Treatment System.



Sewer main maintenance includes heavy cleaning to break up debris, televising lines, cutting tree roots and excavating or lining to repair/replace bad sections of pipe. Various lining materials are being sampled and studied. Sanitary Sewer Operations also performs manhole repairs, locates utilities for JULIE and other requests and responds to residential back up emergencies.

Goals and Objectives for Calendar Year 2021:

- Continue upkeep on infrastructure by televising, flushing and root cutting sewer mains, and manhole repairs.
- Continue capital infrastructure rehabilitation program by lining or replacing aging sewer pipe and rebuilding manholes to reduce I&I.
- Reduce the number of sewer backups by targeting trouble areas and implementing long-term solutions such as lining or replacement.
- Implement new strategies to reduce residential inflow and infiltration of storm water into the sanitary system.
- Complete the Crabtree Sanitary Interceptor Sewer Replacement Project.

Accomplishments:

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<i>Estimated</i> <u>2020</u>
Sewer Back Ups					
Checked	65	50	52	41	50
Lineal feet of Sewer					
Main Lined	16,484	115	0	0	23,107
JULIE locates					
completed	6,959	5,995	5,773	6,346	6,000
Sewer Main flushed					
and Televised	160,000	175,183	135,000	58,000	125,000

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Sanitary Sewer Services Cost Center

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<u>2018</u>	<u>2019</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2020</u>	<u>2020</u>	<u>2021</u>
Personnel	\$361,514	\$331,323	\$338,429	\$317,576	\$352,359
Commodities	24,610	24,661	27,940	25,490	24,990
Services/Charges	41,903	26,380	75,375	60,175	67,595
Capital Outlay	741,484	547,685	2,110,000	715,000	1,885,000
Non-Operating	159,468	186,876	186,921	181,949	168,500
Other	0	0	0	0	0
Total	\$1,328,979	\$1,116,925	\$2,738,665	\$1,300,190	\$2,498,444
Equipment Replacement	\$97,576	\$0	\$0	\$0	\$0

Personnel Summary

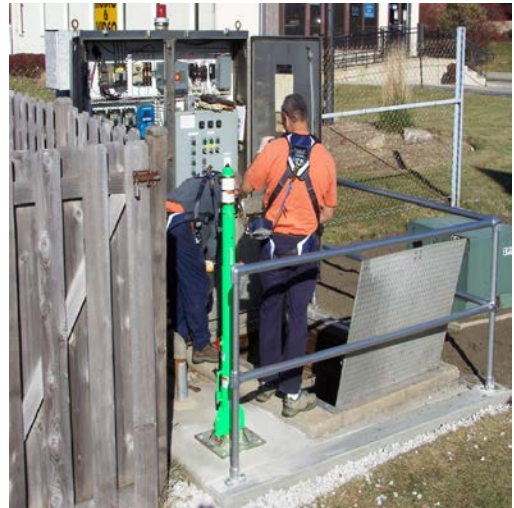
	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<u>2018</u>	<u>2019</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2020</u>	<u>2020</u>	<u>2021</u>
Full Time Employees:					
Foreman	0.50	0.50	0.50	0.50	0.50
Maintenance Worker II	4.00	4.00	3.00	3.00	3.00
Total - Full Time	4.50	4.50	3.50	3.50	3.50
Part Time Employees					
Seasonal (3 Employees)*	0.69	0.69	0.69	0.00	0.69
Total - Part Time	0.69	0.69	0.69	0.00	0.69
Grand Total - FT Equivalents	5.19	5.19	4.19	3.50	4.19

*Eliminated seasonals in 2020 as part of Village cost-savings in response to COVID-19 pandemic.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Lift Station Maintenance Cost Center

There are five wet well sanitary lift stations on the Woodridge Sanitary Collection System. A lift station essentially is a facility to move sanitary flow, which flows by gravity, from a low point to a point of higher elevation or where the topography prevents downhill gravity flow. Special no clogging pumps that handle the raw sewage are installed in vault structures called lift stations. A wet-well installation has a single chamber or tank to receive and hold the sewage until it is pumped out to the higher point in the system. The Village's five wet well lift stations are located at 71st Street Lift Station; 75th Street Lift Station; Mending Wall Lift Station; Normadale Lift Station; and Wheeler Lift Station. The major areas of maintenance on these stations relate to the system controls, pumps, housing, and backup generators. The Water Crew oversees the operation, monitoring and maintenance of these stations.



Goals and Objectives for Calendar Year 2021:

- Continue to implement, monitor and refine the annual maintenance activities of each of the five lift stations.
- Rehabilitation of the Mendingwall Lift Station
- Monitor station activity and flow levels to isolate problems in the system. Track the stress on the various components of the system to prioritize and schedule repairs.
- Monitor the need for additional or refined training and/or safety measures to ensure safe practices for staff based on operations and equipment.

Accomplishments:

	<u>2018</u>	<u>2019</u>	<i>Estimated</i> <u>2020</u>
1. Pull pumps to remove clogs	20	20*	15

*New Flyght Pumps installed in 2018 @ 75th Street Lift Station

Cost Center Summary

	<i>Actual</i> <u>2018</u>	<i>Actual</i> <u>2019</u>	<i>Revised</i> <i>Budget</i> <u>2020</u>	<i>Year End</i> <i>Estimate</i> <u>2020</u>	<i>Adopted</i> <i>Budget</i> <u>2021</u>
Commodities	\$4,593	\$6,882	\$7,600	\$5,500	\$6,000
Services/Charges	27,702	22,717	38,800	33,900	58,500
Capital Outlay	18,867	7,254	415,000	0	265,000
Total	\$51,161	\$36,853	\$461,400	\$39,400	\$329,500

WATER & SEWER - VEHICLE & EQUIPMENT REPLACEMENT FUND - #502

The Equipment Replacement Fund is used to account for the funds set aside on an annual basis for the eventual replacement of certain capital equipment in the Water & Sewer Fund.

- Fund Summary
- Revenue Detail
- Expense Summary & Detail

**Village of Woodridge
Equipment Replacement Fund #502
Fund Summary**

	Actual 2018	Actual 2019	Estimated 2020	Adopted 2021
Fund Balance, January 1	\$ 1,329,939	\$ 1,122,125	\$ 1,344,522	\$ 1,250,778
Revenues				
Interest/Miscellaneous	\$ 25,608	\$ 19,341	\$ 15,000	\$ 14,600
Total Revenues	\$ 25,608	\$ 19,341	\$ 15,000	\$ 14,600
Operating Expense				
Capital Outlay	\$ 65,371	\$ -	\$ 311,800	\$ 1,244,030
Total Expenditures	\$ 65,371	\$ -	\$ 311,800	\$ 1,244,030
Excess (Deficiency) of Revenues Over Expenditures	\$ (39,763)	\$ 19,341	\$ (296,800)	\$ (1,229,430)
Other Finance Sources				
Transfers In	\$ -	\$ -	\$ -	\$ -
Water & Sewer - from Departments	\$ 154,764	\$ 203,056	\$ 203,056	\$ 243,864
Water & Sewer Fund	\$ -	\$ -	\$ -	\$ -
Transfers Out				
Water and Sewer Fund	\$ (322,815)	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ (168,051)	\$ 203,056	\$ 203,056	\$ 243,864
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	\$ 1,122,125	\$ 1,344,522	\$ 1,250,778	\$ 265,212

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Vehicle and Equipment Replacement Fund

The Vehicle & Equipment Replacement Program (VERP) is one of two such funds designed to fund the replacement of vehicles and equipment in the Village fleet, on an amortized schedule tied to the optimal life of the vehicle or equipment based on use. This fund provides funding for the purchase of water and sewer related vehicles and equipment.

Goals and Objectives for Fiscal Year 2021:

- Evaluate the optimal useful life of vehicles based on usage and maintenance costs (ongoing)
- Establish a current market value, which is tied to an inflationary rate, for each vehicle (ongoing)
- Review annual contribution levels for over/under appropriations of funds (ongoing)
- Sell vehicles (equipment) via auction, eBay, or otherwise, and apply the gains against the replacement vehicle to offset the annual contribution (ongoing)
- Establish an effective asset management program to maintain a quality fleet and level off budgetary contributions to minimize temporary spikes in expenses (ongoing)
- Minimize spikes in the Net Current Assets (fund balance) of the Water & Sewer Fund by segregating vehicle and equipment purchases (ongoing)



Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Capital Outlay	\$65,371	\$0	\$565,000	\$311,800	\$1,244,030
Non-Operating	322,815	0	0	0	0
Total	\$388,186	\$0	\$565,000	\$311,800	\$1,244,030

MUNICIPAL GARAGE FUND - #601

The Municipal Garage Fund is used to account for the cost of operating a maintenance facility for vehicular equipment used by other Village departments. A monthly charge is assessed which provides for the cost of mechanics, fuel, repair parts and other expenses.

- Fund Summary
- Revenue Detail
- Expense Summary
- 6013160 Municipal Garage
- 6013161 Fuel Services

**Village of Woodridge
Municipal Garage Fund #601
Fund Summary**

	<u>Actual 2018</u>	<u>Actual 2019</u>	<u>Estimated 2020</u>	<u>Adopted 2021</u>
Net Assets, January 1	\$ 697,198	\$ 268,621	\$ 213,470	\$ 338,844
Revenues				
Charges for Services	\$ 820,620	\$ 874,966	\$ 798,801	\$ 761,260
Interest Income	\$ 11,322	\$ 15,074	\$ 15,075	\$ 17,650
Total Revenues	\$ 831,942	\$ 890,040	\$ 813,876	\$ 778,910
Expenditures				
Operations	\$ 862,266	\$ 945,191	\$ 688,502	\$ 826,260
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 862,266	\$ 945,191	\$ 688,502	\$ 826,260
Excess (Deficiency) of Revenues Over Expenditures	\$ (30,324)	\$ (55,151)	\$ 125,374	\$ (47,350)
Other Income (Expense)	\$ 1,747	\$ -	\$ -	\$ -
Transfers Out				
Capital Projects Fund	\$ (400,000)	\$ -	\$ -	\$ -
Change in Net Assets	\$ (428,577)	\$ (55,151)	\$ 125,374	\$ (47,350)
Prior Period Adjustment				
Change in Accounting Principle	\$ -	\$ -	\$ -	\$ -
Net Assets, December 31	\$ 268,621	\$ 213,470	\$ 338,844	\$ 291,494

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Municipal Garage and Fuel Fund

The Village of Woodridge Public Works Department operates a municipal garage that is responsible for preventative maintenance and repairs on the municipal fleet. This work is accomplished through a combination of in-house staff, dealerships, and equipment vendors. The fleet includes over 200 pieces of equipment, which run the spectrum from squad cars, to dump trucks, to specialty equipment like the end loader and crane arm truck, as well as small engine equipment.



Up until December of 2016, the Municipal Garage Fund also included the operation of a 16,000 gallon fuel dispensing facility, including both diesel and unleaded fuel. The Village currently purchases fuel from a commercial vendor in Woodridge. The tracking of fuel usage through the vendor per vehicle, dispensing of fuel key card access, and centralized billing remains funded through this fund.

Goals and Objectives for Calendar Year 2021:

- Operate an efficient and cost effective fleet maintenance garage to meet the operational and emergency needs of all Village departments. (ongoing)
- Determine and assess optimal vehicle maintenance service time intervals for all Village owned equipment. (ongoing)
- Track vehicle history on a vehicle by vehicle basis and report same to each department for review of trends with maintenance, operations, and fuel usage. (ongoing)

Accomplishments

	2015	2016	2017	2018	2019
Diesel: Gallons Purchased	21,708	21,637	8,750	11,398	11,096
Diesel: Ave Annual Rate	1.96	1.74	2.24	2.54	2.45
Unleaded: Gallons Purchased	84,405	82,106	71,294	72,298	61,118
Unleaded: Ave Annual Rate	2.17	1.79	2.56	2.80	2.51

Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Personnel	\$401,238	\$495,407	\$419,077	\$355,663	\$427,389
Commodities	350,156	349,785	345,875	282,050	332,300
Services/Charges	77,792	84,424	38,234	35,934	37,000
Capital Outlay	0	10,726	20,000	10,000	20,000
Internal Services	443,688	17,334	17,334	4,855	9,571
Total	\$1,272,874	\$957,676	\$840,520	\$688,502	\$826,260

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Municipal Garage and Fuel Fund

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
<u>Municipal Garage</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Full Time Employees:					
Foreman	0.70	0.70	0.70	0.70	0.70
Equipment Technician	2.00	2.00	2.00	2.00	2.00
Total - Full Time	2.70	2.70	2.70	2.70	2.70
Part Time Employees:					
PT Equipment Technician*	0.75	0.75	0.75	0.00	0.75
Seasonal (1 Employee)**	0.30	0.00	0.00	0.00	0.00
Total - Part Time	1.05	0.75	0.75	0.00	0.75
Total - Garage	3.75	3.45	3.45	2.70	3.45
<u>Municipal Fuel</u>					
Full Time Employees:					
Foreman	0.05	0.05	0.05	0.05	0.05
Part Time Employees:					
Office Associate	0.05	0.00	0.00	0.00	0.00
Total - Fuel	0.10	0.05	0.05	0.05	0.05
Grand Total - FT Equivalent	3.85	3.50	3.50	2.75	3.50

*PT Equipment Technician separated from the Village in 2020.

**Eliminated seasonals in 2020 as part of Village budget cuts in response to COVID-19 pandemic.

POLICE PENSION FUND - #701

The Police Pension Fund is used to account for the accumulation of resources to pay pension costs. Resources are contributed by police force members at rates fixed by state statutes and by the Village through an annual property tax levy determined by an actuarial analysis.

- Fund Summary
- Revenue Detail
- Expense Summary & Detail

**Village of Woodridge
Police Pension Fund #701
Fund Summary**

	<u>Actual 2018</u>	<u>Actual 2019</u>	<u>Estimated 2020</u>	<u>Adopted 2021</u>
Fund Balance, January 1	\$ 35,542,741	\$ 33,457,750	\$ 39,705,347	\$ 41,250,255
Revenues				
Employer Contributions	\$ 2,447,309	\$ 3,182,194	\$ 3,985,531	\$ 4,530,000
Investment Income	\$ (1,438,681)	\$ 6,051,282	\$ 725,653	\$ 1,000,000
Employee Contributions	\$ 465,543	\$ 480,222	\$ 450,230	\$ 519,928
Former Pension Participant	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 1,474,171	\$ 9,713,698	\$ 5,161,414	\$ 6,049,928
Expenditures				
Administration	\$ 38,384	\$ 30,700	\$ 95,775	\$ 104,395
Benefits	\$ 3,520,778	\$ 3,435,401	\$ 3,520,731	\$ 3,638,453
Total Expenditures	\$ 3,559,162	\$ 3,466,101	\$ 3,616,506	\$ 3,742,848
Excess (Deficiency) of Revenues Over Expenditures	\$ (2,084,991)	\$ 6,247,597	\$ 1,544,908	\$ 2,307,080
Fund Balance, December 31	\$ 33,457,750	\$ 39,705,347	\$ 41,250,255	\$ 43,557,335

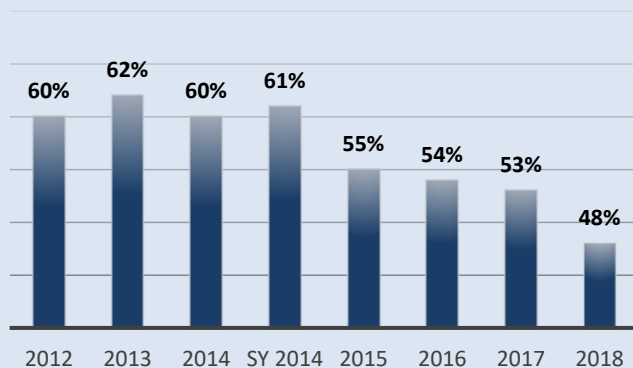
VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

Police Pension Fund

The Police Pension Fund accounts for the accumulation of resources to be used for retirement benefit payments to sworn officers of the Woodridge Police Department. Most rules and regulations of the fund are established by the Pension Division of the Illinois Department of Insurance. Revenues consist of member contributions, Village contributions (as determined by an actuary), and investment earnings. A five member statutory board administers the pension plan.



Police Pension Fund Percentage Funded



Note: Decline in percentage funded is mostly due to changes in the actuarial assumptions

Police Pension Fund Value of Fund Assets



Fund Summary

	<i>Actual 2018</i>	<i>Actual 2019</i>	<i>Revised Budget 2020</i>	<i>Year End Estimate 2020</i>	<i>Adopted Budget 2021</i>
Commodities	\$0	\$0	\$100	\$100	\$100
Services/Charges	97,080	81,918	97,025	95,675	104,295
Pension Payments	3,520,779	3,435,401	3,527,892	3,520,731	3,638,453
Total	\$3,617,858	\$3,517,319	\$3,625,017	\$3,616,506	\$3,742,848

VILLAGE OF WOODRIDGE

PROPOSED

CAPITAL IMPROVEMENT PROGRAM

FOR THE YEAR ENDING DECEMBER 31, 2020



FISCAL YEAR 2021-2025 PROPOSED CAPITAL IMPROVEMENT PLAN SUMMARY								
	PROJECT DESCRIPTION	Project	2021	2022	2023	2024	2025	TOTAL
Capital Projects Fund	Village Hall Lobby Remodel	1	\$ 50,000					\$ 50,000
	Board Room Audio Visual Replacement	2	\$ 35,000					\$ 35,000
	VMWare Virtual Servers & Storage Area Network	3		\$ 120,000				\$ 120,000
	Cisco Switches	4	\$ 70,000					\$ 70,000
	AMAG Advent Panel Upgrade	5			\$ 30,000			\$ 30,000
	Electronic Message Board	6	\$ 40,000	\$ 70,000				\$ 110,000
	Body Worn Cameras	7	\$ 75,000					\$ -
	Police Vehicle Changeovers	12	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 112,000
	Storm Sewer Lining	13		\$ 200,000			\$ 200,000	\$ 400,000
	71st Street Storm & Jonquil Storm Sewer Repair / Lining	14	\$ 200,000					\$ 200,000
	Jackson Drive Storm Channel Repair	15			\$ 75,000			\$ 75,000
	Roberts Drive Storm Sewer - Phase II	16				\$ 400,000		\$ 400,000
	Woodridge Drive Storm Sewer Box Culvert	17			\$ 50,000			\$ 50,000
	Storm Sewer Rehabilitation/Stabilization	18	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 475,000
	Cobb Drive Drainage/Paving Improvement	19	\$ 185,000					\$ -
	Whispering Oaks/Everglade Storm Sewer	20	\$ 20,000					\$ 20,000
	North Creek Storm Sewer	21		\$ 145,000				\$ 145,000
	Vernon Court Storm Sewer	22			\$ 145,000			\$ 145,000
	Woodview Storm Sewer Extension	23	\$ 40,000					\$ 40,000
	LED Streetlight Improvements	24		\$ 32,000	\$ 32,000	\$ 32,000		\$ 96,000
	Janes Ave. & 83rd Monument Sign	25			\$ 91,000			\$ 91,000
	Woodridge Drive Roadway Rehab	26	\$ 75,000			\$ 115,500		\$ 190,500
	Janes Ave. Roadway Rehab	27		\$ 80,500			\$ 126,500	\$ 207,000
	Hillcrest and Woodward Traffic Signal	28	\$ 435,000					\$ 435,000
	Janes and Crabtree Traffic Signal	29	\$ 265,000					\$ 265,000
	75th Street Frontage Road Resurfacing	30	\$ 600,000					\$ 600,000
	Municipal Facility Improvements	31	\$ 6,600,000		\$ 400,000			\$ 400,000
	Sidewalk Extensions: Hobson Road (at Lamond) & Boughton/Woodward	32	\$ 100,000					\$ 100,000
	Route 53 Path Sidewalk (North Segment)	33	\$ 115,000					\$ 115,000
	Route 53 Path Sidewalk (South Segment)	34		\$ 70,000			\$ 425,000	\$ 495,000
	Total Capital Projects Fund		\$ 9,008,000	\$ 845,500	\$ 951,000	\$ 675,500	\$ 879,500	\$ 5,471,500
DEA	Squad Laptops/Docking Stations	8				\$ 150,000		\$ 150,000
	Police Dashboard Cameras	9					\$ 150,000	\$ 150,000
	Unmanned Aerial System	10			\$ 20,000			
	Firearms	11			\$ 30,000			
	Total Federal Drug Enforcement Fund		\$ -	\$ -	\$ 50,000	\$ 150,000	\$ 150,000	\$ 350,000
VERP	Vehicle & Equipment Replacement	45	\$ 902,000	\$ 472,548	\$ 231,331	\$ 297,588	\$ 439,898	\$ 2,343,365
	Total VERP Fund		\$ 902,000	\$ 472,548	\$ 231,331	\$ 297,588	\$ 439,898	\$ 2,343,365
	Roadway Improvements	35	\$ 2,208,515	\$ 2,239,024	\$ 2,220,759	\$ 2,202,767	\$ 1,732,351	\$10,603,416
	Total MFT Fund		\$ 2,208,515	\$ 2,239,024	\$ 2,220,759	\$ 2,202,767	\$ 1,732,351	\$10,603,416
Water & Sewer Fund	Valve, Hydrant, & System Improvements	36	\$ 60,000		\$ 60,000		\$ 60,000	\$ 180,000
	System Improvement	37	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
	Water System AWIA-ERP VA Study	38	\$ 25,000					\$ 25,000
	SCADA Telemetry Communication	39		\$ 100,000	\$ 100,000			\$ 200,000
	Paint Water Towers	40	\$ 1,300,000	\$ 1,000,000				\$ 2,300,000
	Emergency Well System - Well Rehab	41	\$ 30,000					\$ 30,000
	Watermain Replacement	42	\$ 1,500,000			\$ 25,000	\$ 1,000,000	\$ 2,525,000
	Sanitary Sewer Rehab and Improvements	43	\$ 925,000	\$ 200,000	\$ 100,000	\$ 650,000	\$ 150,000	\$ 2,025,000
	Lift Station Cabinet Replacement	44		\$ 150,000	\$ 150,000	\$ 150,000		\$ 450,000
	Total Water & Sewer Fund		\$ 3,890,000	\$ 1,500,000	\$ 460,000	\$ 875,000	\$ 1,260,000	\$ 7,985,000
Water Fund VERP	Vehicles/Equipment	46	\$ 175,000	\$ 332,618	\$ 229,958	\$ 113,515	\$ 362,728	\$ 1,213,819
	Water Meter Replacement	47	\$ 1,069,030	\$ 1,100,000	\$ 1,100,000			\$ 3,269,030
	Total Water & Sewer Fund VERP		\$ 1,244,030	\$ 1,432,618	\$ 1,329,958	\$ 113,515	\$ 362,728	\$ 4,482,849
Grand Total All Funds			\$17,252,545	\$ 6,489,690	\$ 5,243,048	\$ 4,314,370	\$ 4,824,477	\$38,124,130

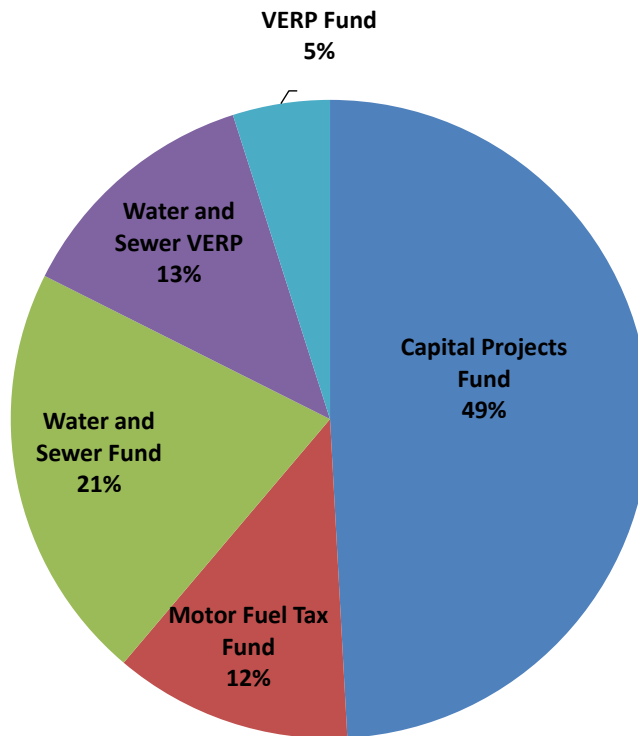
Village of Woodridge Capital Improvement Plan

Projects \$20,000 and Higher

Summary- By Fund

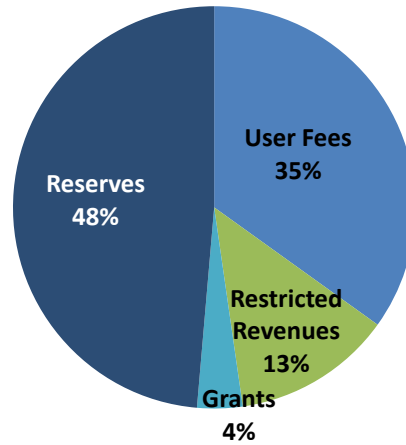
Fund	Fund Number	2021	2022	2023	2024	2025	2021-2025 Total Cost
Federal Drug Enforcement Fund	202	\$ -	\$ -	\$ 50,000	\$ 150,000	\$ 150,000	\$ 350,000
Motor Fuel Tax Fund	210	\$ 2,208,515	\$ 2,239,024	\$ 2,220,759	\$ 2,202,767	\$ 1,732,351	\$ 10,603,416
Capital Projects Fund	301	\$ 9,008,000	\$ 845,500	\$ 951,000	\$ 675,500	\$ 879,500	\$ 12,359,500
Vehicle & Equipment Replacement Fund	302	\$ 902,000	\$ 472,548	\$ 231,331	\$ 297,588	\$ 439,898	\$ 2,343,365
Water and Sewer Fund	501	\$ 3,890,000	\$ 1,500,000	\$ 460,000	\$ 875,000	\$ 1,260,000	\$ 7,985,000
Water & Sewer VERP	502	\$ 1,244,030	\$ 1,432,618	\$ 1,329,958	\$ 113,515	\$ 362,728	\$ 4,482,849
Garage and Fuel Fund	601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ 17,252,545	\$ 6,489,690	\$ 5,243,048	\$ 4,314,370	\$ 4,824,477	\$ 38,124,130

FISCAL YEAR 2021 PROPOSED CAPITAL PLAN

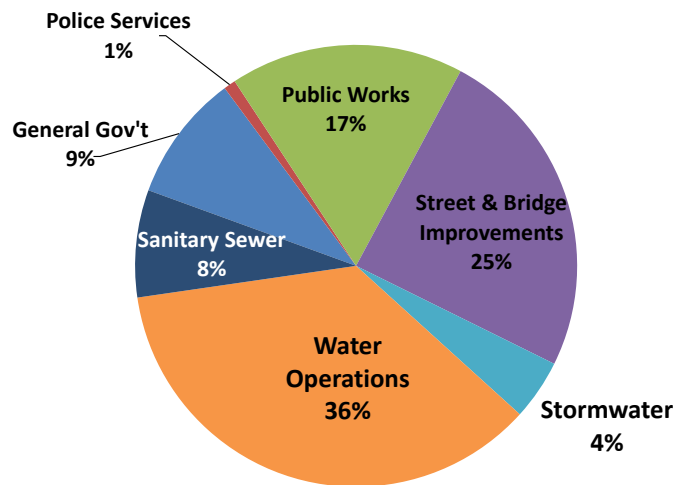


Village of Woodridge Capital Improvement Program Funding Sources

Where the Money Comes From (Sources)
FY 2021



Where the Money Goes (Uses)
FY 2021



In the Village of Woodridge funding for capital projects comes from a variety of sources, but generally fall into one of the following categories: restricted revenues, user charges and fees, grants, reserves, developer or other contributions, and financing. The chart above shows the various funding sources for the 2021 Budget.

Capital expenditure projects are classified into eight specific programs: General Government, Technology, Police Services, Public Works, Street Improvements, Stormwater Improvements, Water, and Sewer. The chart above shows the cost allocation of the proposed capital projects for the 2021 Budget.

Project: 1
Village Hall Lobby Remodel

Managing Department: Community Development

Estimated Useful Life: 15 Years

Change from Previous CIP: Change in Year/Price



Description: Operational changes were realized with the implementation of Munis and a Village goal became to make the front counter more functional for staff and inviting to residents.

In response to the recent active shooter threat, the project will now include safety enhancements for both the first and second floor counters along with an evaluation of the board room that were not included in the original cost estimate of \$24,000. As a result, the total project cost will likely increase

Cost Estimates	Five Year Capital Plan					
	2021	2022	2023	2024	2025	Total Project
	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Total	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 50,000					\$ 50,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total-Net Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 2
Board Room Audio Visual Replacement

Managing Department: Administration

Estimated Useful Life: 7 years

Change from Previous CIP: None

Description: This is a comprehensive replacement of AV equipment including Microphones, Audio Mixer, Video Control Board, 2 Cameras, 2 Projectors, 4 Wireless HD Transmitters, Podium Laptop, Docking Station, and any associated installation and setup costs.

Cost Estimates	Five Year Capital Plan					Total Project
	2021	2022	2023	2024	2025	
	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Total Cost	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 35,000					\$ 35,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 3
VMWare Virtual Servers & Storage Area Network

Managing Department: Administration

Estimated Useful Life: 5 Years

Change from Previous CIP: None

Description: A virtual server runs software on the same physical computer as other customers virtual machines, however, functionally is equivalent to a separate physical computer. These servers can be dedicated to the individual customers needs. The SAN moves storage resources off the common user network and reorganizes them into an independent, high-performance network. This allows each server to access shared storage as if it were a drive directly attached to the server. When a host wants to access a storage device on the SAN, it sends out a block-based access request for the storage device.

Cost Estimates	Five Year Capital Plan					Total Project
	2021	2022	2023	2024	2025	
	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ 120,000
Total Cost	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ 120,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund		\$ 120,000				\$ 120,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ 120,000
Annual Operating Impacts						
	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 4
Cisco Switches

Managing Department: Administration

Estimated Useful Life: 5 Years

Change from Previous CIP: None

Description: This project is for the replacement/installation of a system switch configuration. As opposed to connecting through a hub which tends to drag in data delivery time as the system expands with new devices, a switch connects multiple PCs, printers, servers and other hardware allowing users to send information, such as email, and access shared resources, including printers, in a more smooth, efficient, and transparent manner.

		Five Year Capital Plan				
Cost Estimates	2021	2022	2023	2024	2025	Total Project
	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000
Total Cost	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 70,000					\$ 70,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 5
AMAG Advent Panel Upgrade

Managing Department: Administration

Estimated Useful Life: 5 Years

Change from Previous CIP: Change in Year

Description: The Village Hall and Police/Public Works facility are secured through an Advent electronic door lock system to provide controlled building access for the safety of our employees and visitors. The plan is to upgrade the panels in conjunction with the construction of the new Police Department building. There is an annual \$1,840 maintenance fee associated with the system.

Cost Estimates	Five Year Capital Plan					
	2021	2022	2023	2024	2025	Total Project
	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000
Total Cost	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund			\$ 30,000			\$ 30,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)				\$ 1,840	\$ 1,840	\$ 3,680
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ (1,840)	\$ (1,840)	\$ (3,680)

Project: 6
Electronic Message Board

Managing Department: Administration

Estimated Useful Life: 15 Years

Change from Previous CIP: None

Location: Entrance to Village Hall



Description: The Village intends to install electronic message boards at Center & Plaza Drives and another location to be determined. These boards serve as communication and public relations tools to share information about events and items of note throughout the community. The total cost of the project is \$110,000, split between FY 2021 and FY 2022. The sign at Center and Plaza Drives is planned to be completed in 2021.

Cost Estimates	Five Year Capital Plan					Total Project
	2021	2022	2023	2024	2025	
	\$ 40,000	\$ 70,000	\$ -	\$ -	\$ -	\$ 110,000
Total Cost	\$ 40,000	\$ 70,000	\$ -	\$ -	\$ -	\$ 110,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 40,000	\$ 70,000				\$ 110,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 40,000	\$ 70,000	\$ -	\$ -	\$ -	\$ 110,000
Annual Operating Impacts						
	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 7
Body Worn Cameras

Managing Department: Police

Estimated Useful Life: 3-5 Yrs

Change from Previous CIP: Change in Year

Description: The Police Department continues to evaluate the implementation of a body-worn camera program to respond to the public's demand and to increase the Department's accountability. Therefore, the Department has budgeted \$75,000 for software, implementation, and video storage costs based on available information. Annual operating impacts include on-going video storage costs and increased staff time to download videos and monitor video storage requirements.

Cost Estimates	Five Year Capital Plan					Total Project
	2021	2022	2023	2024	2025	
	\$ 75,000					\$ 75,000
Total Cost	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Funds						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 75,000					\$ 75,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						
Grant Funding						\$ -
Total Funding	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue						
Staffing Costs (Savings)						
Facility Costs (Savings)						
Program Costs (Savings)	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 100,000
Total (Costs)/Savings	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 100,000

Project: 8
Squad Laptops/Docking Stations

Managing Department: Police

Estimated Useful Life: 3-5 Years

Change from Previous CIP: None

Description: Police officers use the in-car computers in their everyday police work. Officers utilize in-squad laptops to run license plates, check for warrants and dispatch officers to calls. Officers also use the laptops for paperless reporting and accessing various intelligence databases. The useful life of the in-car computers is three to five years. For ensured compatibility, the laptops were replaced in 2019. The \$5,000 annual operating cost is for laptop maintenance. The police department intends to replace the laptops in 2024, depending on the condition of the equipment.

		Five Year Capital Plan				
Cost Estimates	2021	2022	2023	2024	2025	Total Project
	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000
Total Cost	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000
Funding Sources						
State and Federal Drug Funds				\$ 150,000		\$ 150,000
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund						\$ -
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding						\$ -
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
Total (Costs)/Savings	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (25,000)

Project: 9
Police Dashboard Cameras

Managing Department: Police

Estimated Useful Life: 3-5 Years

Change from Previous CIP: None



Description: The Police Department utilizes in-car cameras to record traffic stops and other public contacts for evidence purposes, as well as to increase transparency with the public. The useful life of the cameras are three to five years. For ensured compatibility, the cameras were replaced in 2019. The \$15,000 annual operating cost is for video storage, pending an additional increase for body worn cameras. *The police department intends to replace the dashcams in 2025 or 2026, depending on the condition of the equipment. A placeholder was added in 2024.

Cost Estimates	Five Year Capital Plan					
	2021	2022	2023	2024	2025	Total Project
Total Cost	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
Funding Sources						
State and Federal Drug Funds					\$ 150,000	\$ 150,000
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund						\$ -
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
Total (Costs)/Savings	\$ (15,000)	\$ (15,000)	\$ (15,000)	\$ (15,000)	\$ (15,000)	\$ (75,000)

Project: 10
Unmanned Arial System

Managing Department: Police

Estimated Useful Life: 5 years

Change from Previous CIP: New



Description: Unmanned Arial Systems (UAVs) area a valuable tool for police operations by providing overhead views with HD cameras that can live-stream video and thermal images. UAVs limit the risk of exposor to officers in tense situations and can assist with emergency situations. UAVs can take-off from

		Five Year Capital Plan					
Cost Estimates		2021	2022	2023	2024	2025	Total Project
		\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000
Total		\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000
Funding Sources							
State and Federal Drug Funds				\$ 25,000			\$ 25,000
Motor Fuel Tax Funds							\$ -
TIF #2 Fund							\$ -
SSA #1,3,5 Funds							\$ -
Capital Projects Fund							\$ -
Vehicle Equipment Replacement (VERP) Fund							\$ -
Water & Sewer Fund							\$ -
Water & Sewer VERP Fund							\$ -
Grant Funding							\$ -
Total Funding		\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000
Annual Operating Impacts		2021	2022	2023	2024	2025	Total Project
New Revenue							
Staffing Costs (Savings)							
Facility Costs (Savings)							
Program Costs (Savings)					\$ 5,000	\$ 5,000	\$ 10,000
Total-Net Revenue		\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 10,000

Project: 11**Firearms****Managing Department:** Police**Estimated Useful Life:** 10 years**Change from Previous CIP:** New

s

Description: Police officers carry a firearm as part of their sworn duty to protect the community. Firearms have a useful life expectancy of 10 years and need to be replaced. The current firearms are approaching the end of their useful life.

	Five Year Capital Plan					
Cost Estimates	2021	2022	2023	2024	2025	Total Project
	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000
Total	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000
Funding Sources						
State and Federal Drug Funds			\$ 30,000			\$ 30,000
Motor Fuel Tax Funds						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund						\$ -
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue						
Staffing Costs (Savings)						\$ 30,000
Facility Costs (Savings)						
Program Costs (Savings)						
Total-Net Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000

Project: 12
Police Vehicle Changeovers

Managing Department: Police Department

Estimated Useful Life: 3 Years

Change from Previous CIP: Change in Funding Source



Description: Each year the Police Department purchases and customizes vehicles to be used as patrol cars. This process is known as a vehicle changeover, which consists of wrapping the vehicle with the Department's logo installing lightbars and siren technology, as well as outfitting the interior with prisoner seats, radios, in-car computers and video systems. Annual vehicle changeovers were previously budgeted in the General Fund; however, they were moved to the Capital Projects Fund since the estimated cost is over \$20,000. There are five vehicles scheduled for replacement in 2019.

Cost Estimates	Five Year Capital Plan					Total Project
	2021	2022	2023	2024	2025	
	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 140,000
Total	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 140,000
Funding Sources						
State and Federal Drug Funds						
Motor Fuel Tax Fund						
TIF #2 Fund						
SSA #1,3,5 Funds						
Capital Projects Fund	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 140,000
Vehicle Equipment Replacement (VERP) Fund						
Water & Sewer Fund						
Water & Sewer VERP Fund						
Garage and Fuel Fund						
Grant Funding						
Total Funding	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 140,000
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue						
Staffing Costs (Savings)						
Facility Costs (Savings)						
Program Costs (Savings)						
Total-Net Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Project: 13
Storm Sewer Lining**

Managing Department: Public Works

Estimated Useful Life: 50 Years

Change from Previous CIP: Change in Year/Price



Description: The Village has corrugated metal pipe (CMP) and concrete pipe throughout the Village as a component of the stormwater system infrastructure used to convey stormwater from location to location. CMP tends to corrode and deteriorate over time and concrete pipe does become offset or degrade. In both cases the pipe repair includes removal and replacement or lining of the infrastructure. Televising and cleaning of the storm sewers is completed first to identify the condition of the sewers, determine the correct method for repair, and to prioritize sewers in need of lining.

Cost Estimates	Five Year Capital Plan					Total Project
	2021	2022	2023	2024	2025	
	\$ -	\$ 200,000	\$ -		\$ 200,000	\$ 400,000
Total Cost	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000	\$ 400,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund		\$ 200,000			\$ 200,000	\$ 400,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000	\$ 400,000
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 14
71st Street Storm & Jonquil Storm Sewer Repair / Lining

Managing Department: Public Works

Estimated Useful Life: 50 Years

Change from Previous CIP: Change in Year/Price



Description: The Village has two large diameter corrugated metal pipe (CMP) storm sewer mains under 71st Street, west of Woodridge Drive, that are in need of lining. CMP tends to corrode and deteriorate due to road salt and age and either needs to be replaced or lined. These two pipes were included in the 2019/2020 Lining Bid but later removed due to an issue with the project cost; cleaning and internal repair of the sewers were still completed under the bid. The needed lining of both 71st Street sewers is estimated at \$160,000.

Additionally, the Jonquil line is an existing sewer main that runs between two homes and is need of lining or direct bore replacement. This project has a project range of \$20,000 for lining to \$40,000 if the line needs to be directionally bored. The options are being further explored with our engineering consultant.

Cost Estimates	Five Year Capital Plan					Total Project
	2021	2022	2023	2024	2025	
Total Cost	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 200,000					\$ 200,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 15
Jackson Drive Storm Channel Repair

Managing Department: Public Works

Estimated Useful Life: 15 Years

Change from Previous CIP: New Project



Description: Stormwater in the Unit 4 Subdivision (Jackson Drive) travels through storm sewer channels built with concrete bank stabilization. Over time, repairs to sections of the concrete is necessary. Staff estimates the repairs at approximately \$75,000.

Cost Estimates	Five Year Capital Plan					Total Project
	2021	2022	2023	2024	2025	
	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000
Total Cost	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund			\$ 75,000			\$ 75,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 16
Roberts Drive Storm Sewer - Phase II

Managing Department: Public Works

Estimated Useful Life: 50 Years

Change from Previous CIP: New Project



Description: The Village completed Phase I of the Roberts Drive Storm Sewer Improvements in 2020. The project included the up-sizing of the Roberts Court Storm Sewer, installation of a parallel storm sewer on Roberts Drive and the installation of high volume inlets along the path at a cost of approximately \$300,000. Phase II will include upsizing of the storm sewer system along 71st from Roberts west toward the egress at the Girl Scouts of America property. The estimated cost including design and construction engineering is \$400,000.

Cost Estimates	Five Year Capital Plan					
	2021	2022	2023	2024	2025	Total Project
Total Cost	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ 400,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund				\$ 400,000		\$ 400,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ 400,000
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 17
Woodridge Drive Storm Sewer Box Culvert

Managing Department: Public Works

Estimated Useful Life: 15 Years

Change from Previous CIP: New Project



Description: Public Works continues to see problems at this creek outfall due to storm run-off from Woodridge Drive. This project includes both minor design and materials to rebuild this bank around the outfall into Crabtree Creek.

Cost Estimates	Five Year Capital Plan					
	2021	2022	2023	2024	2025	Total Project
	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
Total Cost	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund			\$ 50,000			\$ 50,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 18
Storm System Rehabilitation/Stabilization

Managing Department: Public Works

Estimated Useful Life: Varies with Treatment

Change from Previous CIP: None



Description: The Village has previously completed a stream bank inventory and condition rating that was primarily focused on Village owned waterways. From that study the Village has attempted to obtain outside funding for higher ranked projects before moving forward with the projects utilizing local funding sources. It is anticipated that smaller stabilization / erosion / various stormwater improvement projects will continue to be identified on an as-needed basis which this funding would be utilized towards. This is anticipated to be an ongoing reoccurring cost in future years.

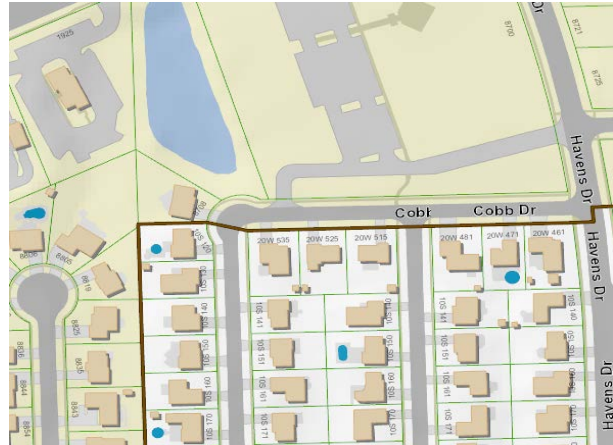
Cost Estimates	Five Year Capital Plan					Total Project
	2021	2022	2023	2024	2025	
	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 475,000
Total Cost	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 475,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 475,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 475,000
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 19
Cobb Drive Drainage/Paving Improvement

Managing Department: Public Works

Estimated Useful Life: 25 Years

Change from Previous CIP: None



Description: The Village has worked with the residents in this area along Cobb Drive related to drainage and flooding caused by the storm system and road condition related to the inlets with the retention basin. This project includes the improvements with the road paving and storm system at an estimated cost of \$185,000 based on the design work completed and under review. The project would be planned for 2021.

Cost Estimates	Five Year Capital Plan					
	2021	2022	2023	2024	2025	Total Project
	\$ 185,000		\$ -	\$ -	\$ -	\$ 185,000
Total Cost	\$ 185,000	\$ -	\$ -	\$ -	\$ -	\$ 185,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 185,000					\$ 185,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 185,000	\$ -	\$ -	\$ -	\$ -	\$ 185,000
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 20
Whispering Oaks/Everglade Storm Sewer

Managing Department: Public Works
Estimated Useful Life: 25 Years
Change from Previous CIP: Change in Year



Description: V3 completed computer modeling of the Whispering Oaks/Everglade area and reviewed the overland flow and sewer inlet capacity. The modeling data aligns with feedback from residents and the solution entails a combination of larger inlets, upsizing an existing storm sewer, and re-grading the overflow route from an adjacent pond to improve this storm management system.

Cost Estimates	Five Year Capital Plan					
	2021	2022	2023	2024	2025	Total Project
	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Total Cost	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 20,000					\$ 20,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Annual Operating Impacts						
	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Project: 21
North Creek Storm Sewer**

Managing Department: Public Works

Estimated Useful Life: 25 Years

Change from Previous CIP: None



Description: The Village has worked with the residents in this area along North Creek related to drainage complaints. This project includes the extension of the existing storm sewer with stubs for connection points for residents to attach to at their own cost.

Cost Estimates	Five Year Capital Plan					Total Project
	2021	2022	2023	2024	2025	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,000
Total Cost	\$ -	\$ 145,000	\$ -	\$ -	\$ -	\$ 145,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund		\$ 145,000				\$ 145,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ -	\$ 145,000	\$ -	\$ -	\$ -	\$ 145,000
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 22
Vernon Court Storm Sewer

Managing Department: Public Works

Estimated Useful Life: 25 Years

Change from Previous CIP: None



Description: The Village has worked with the residents in the area of Vernon (Timke Estates) related to drainage. This project includes the extension of the existing storm sewer with stubs for connection points for residents to attach to at their own cost.

Cost Estimates	Five Year Capital Plan					
	2021	2022	2023	2024	2025	Total Project
	\$ -	\$ -	\$ 145,000	\$ -	\$ -	\$ 145,000
Total Cost	\$ -	\$ -	\$ 145,000	\$ -	\$ -	\$ 145,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund			\$ 145,000			\$ 145,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ -	\$ -	\$ 145,000	\$ -	\$ -	\$ 145,000
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 23
Woodview Storm Sewer Extension

Managing Department: Public Works

Estimated Useful Life: 25 Years

Change from Previous CIP: None



Description: The Village Storm Sewer System includes a series of storm sewers that collect and carry storm water west of Woodridge Drive and south of 75th Street. One section of the sewer located in the rear yards of Woodview and Butternut was a CMP pipe that was deteriorated and subsequently lined in the 2019/2020 Storm Lining project. The end section of this Woodview line was planned to be redesigned with a slope box and grading and/or extension to fix the end section and eliminate the erosion at the inlet. The preliminary estimate for the project is \$35,000 to \$40,000 with work planned in 2021.

Cost Estimates	Five Year Capital Plan					Total Project
	2021	2022	2023	2024	2025	
	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Total Cost	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 40,000					\$ 40,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 24
LED Streetlight Improvements

Managing Department: Public Works

Estimated Useful Life: 20 Years

Change from Previous CIP: None



Description: The Village is responsible for approximately 1,700 streetlights, which include a variety of lights (high-pressure sodium, metal halide, mercury vapor and LED). The promised benefits of LED lights is they last longer/fewer outages and use less power. As technology with LED lights has improved, the Village previously pursued a Phase 1 Pilot Program with the installation of LED streetlights in new residential subdivisions by the developer, which had been positive. The Village has completed three LED retrofit projects using grant funds from the Metropolitan Mayors Caucus. The Village will use the grant program from ComEd in future years, pending availability, to continue this work targeting older lights in designated geographic areas. Staff continues to evaluate the actual savings on maintenance and hopes to report on time saved based on actual data as the program

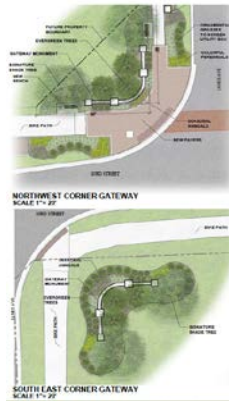
Cost Estimates	Five Year Capital Plan					
	2021	2022	2023	2024	2025	Total Project
	\$ -	\$ 32,000	\$ 32,000	\$ 32,000	\$ -	\$ 96,000
Total Cost	\$ -	\$ 32,000	\$ 32,000	\$ 32,000	\$ -	\$ 96,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund		\$ 24,000	\$ 24,000	\$ 24,000		\$ 72,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding		\$ 8,000	\$ 8,000	\$ 8,000		\$ 24,000
Total Funding	\$ -	\$ 32,000	\$ 32,000	\$ 32,000	\$ -	\$ 96,000
Annual Operating Impacts						
	2021	2022	2023	2024	2025	Total Project
Reimbursement (grant)						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 25
Janes and 83rd Street Entryway Monument

Managing Department: PW / CD

Estimated Useful Life: 20 Years

Change from Previous CIP: None



Description: Based on conversations with the Village Board for the beautification of the South Janes business area (TIF District) in 2019, the Village worked with Gary Weber and Associates to develop a monument concept for the northwest corner of the intersection of Janes and 83rd. The estimated cost for the sign based on concept to date is \$80,000, plus an estimated \$11,000 for design and construction oversight and easement development. The project is tentatively planned for 2023 but requires the Village Board approval and direction on final design as well as securing the needed easements.

Cost Estimates	Five Year Capital Plan					
	2021	2022	2023	2024	2025	Total Project
Total	\$ -	\$ -	\$ 91,000	\$ -	\$ -	\$ 91,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund			\$ 91,000			\$ 91,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ -	\$ -	\$ 91,000	\$ -	\$ -	\$ 91,000
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total-Net Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 26
Woodridge Drive Roadway Rehab

Managing Department: Public Works
Estimated Useful Life: 16 Years
Change from Previous CIP: New Project



Description: The Woodridge Drive Full Depth Resurfacing Project entails the resurfacing of Woodridge Drive from Hobson Road to Center Drive. The work will include resurfacing with base work, miscellaneous sidewalk and curb repair, and pavement markings as needed. The total construction cost for this project is estimated at \$2,118,798 with \$1,255,583 of the cost funded through a Surface Transportation Grant leaving a local share of \$863,215. The Village share of the construction (\$863,215) is budgeted in the Motor Fuel Tax Fund with the design engineering (Phase 1: \$34,575 in 2020; Phase 2: \$75,000 in 2021) and construction engineering (\$115,500) in the Capital Projects Fund. This project is anticipated to be let by the State of Illinois in spring of 2024.

Cost Estimates	Five Year Capital Plan					
	2021	2022	2023	2024	2025	Total Project
	\$ 75,000	\$ -	\$ -	\$ 115,500	\$ -	\$ 190,500
Total Cost	\$ 75,000	\$ -	\$ -	\$ 115,500	\$ -	\$ 190,500
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund				\$ 863,215		\$ 863,215
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 75,000			\$ 115,500		\$ 190,500
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding				\$ 1,255,583		\$ 1,255,583
Total Funding	\$ 75,000	\$ -	\$ -	\$ 2,234,298	\$ -	\$ 2,309,298
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 27
Janes Avenue Roadway Rehab

Managing Department: Public Works

Estimated Useful Life: 16 Years

Change from Previous CIP: New Project

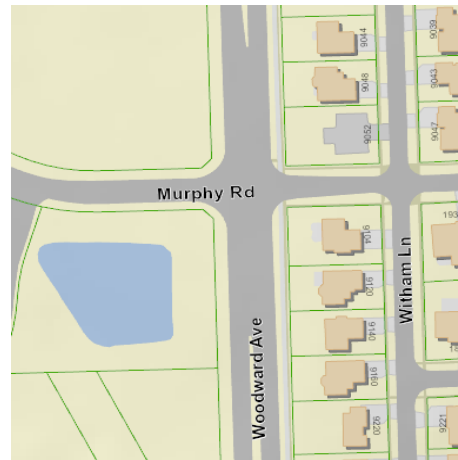


Description: The Janes Avenue Full Depth Resurfacing Project entails the resurfacing of Janes Avenue from 75th Street to Waterbury Drive. The work will include resurfacing with base work, miscellaneous sidewalk and curb repair, and pavement markings as needed. The total construction cost for this project is estimated at \$2,210,030 with \$1,303,690 of the cost funded through a Surface Transportation Grant leaving a local share of \$900,379. The Village share of the construction (\$900,379) is budgeted in the Motor Fuel Tax Fund with the design engineering (Phase 1: \$34,000 in 2020; Phase 2: \$80,500 in 2022) and construction engineering (\$126,500) in the Capital Projects Fund. This project is anticipated to be let by the State of Illinois in spring of 2025.

Cost Estimates	Five Year Capital Plan					Total Project
	2021	2022	2023	2024	2025	
	\$ -	\$ 80,500	\$ -	\$ -	\$ 126,500	\$ 207,000
Total Cost	\$ -	\$ 80,500	\$ -	\$ -	\$ 126,500	\$ 207,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund					\$ 906,340	\$ 906,340
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund		\$ 80,500			\$ 126,500	\$ 207,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding					\$ 1,303,690	\$ 1,303,690
Total Funding	\$ -	\$ 80,500	\$ -	\$ -	\$ 2,336,530	\$ 2,417,030
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 28
Hillcrest Woodward Traffic Signal

Managing Department: Public Works
Estimated Useful Life: 5 Years
Change from Previous CIP: Change in Price



Description: With the development of the industrial center (Edward Don, Orbus, etc.) on the west side of Woodward Avenue between Edward Don Parkway and Murphy Road, staff continued to monitor and plan for the need for a traffic signal at the intersection of Murphy Road and Hillcrest and Woodward Avenue. Included in the industrial park development plan was also the participatory contribution by the developments to the cost of this signal. \$167,700 has been collected. The installation of the signal is planned for 2021 at an estimated cost of \$435,000.

Cost Estimates	Five Year Capital Plan					
	2021	2022	2023	2024	2025	Total Project
	\$ 435,000	\$ -	\$ -	\$ -	\$ -	\$ 435,000
Total Cost	\$ 435,000	\$ -	\$ -	\$ -	\$ -	\$ 435,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 267,300					\$ 267,300
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Developer Contribution	\$ 167,700					\$ 167,700
Grant Funding						\$ -
Total Funding	\$ 435,000	\$ -	\$ -	\$ -	\$ -	\$ 435,000
Annual Operating Impacts						
	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						
Total-Net Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 29
Janes & Crabtree Traffic Signal Replacement

Managing Department: Public Works

Estimated Useful Life: 25 Years

Change from Previous CIP: Change in Price



Description: The Village owns and operates traffic signals at nine intersections throughout the Village. One location, only a three leg intersection, at Janes and Crabtree is one of the older systems. While the light fixtures were updated to LED, the equipment and loops are old with some equipment difficult to locate to make repairs. While the Village is funding toward the replacement of traffic signals through the VERP, not all funds are yet accumulated so the project is planned for the Capital Projects fund. The replacement is scheduled for 2021.

Cost Estimates	Five Year Capital Plan					Total Project
	2021	2022	2023	2024	2025	
	\$ 265,000	\$ -	\$ -	\$ -	\$ -	\$ 265,000
Total Cost	\$ 265,000	\$ -	\$ -	\$ -	\$ -	\$ 265,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 174,232					\$ 174,232
Vehicle Equipment Replacement (VERP) Fund	\$ 90,768					\$ 90,768
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 265,000	\$ -	\$ -	\$ -	\$ -	\$ 265,000
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 30
75th Street - Frontage Road Resurfacing Project

Managing Department: Public Works

Estimated Useful Life: 16 Years

Change from Previous CIP: New Project



Description: There has been an informal shared partnership between the Village and DuPage County regarding the maintenance and repair of the existing North/South Frontage Road along 75th Street (approximately 1.2 miles in total, as shown in blue below) but no formal intergovernmental agreement (IGA) or jurisdictional transfer (JT). Although located on County owned right of way (ROW), it primarily benefits Woodridge residents for ease of access while limiting access points onto 75th Street. These frontage roads are reaching the point in their life cycle where rehabilitation work is required. Given that the roadway primarily benefits Woodridge residents, DuPage County and Woodridge have discussed a 50/50 cost sharing arrangement to complete these roadway improvements and then transferring them to the Village as a future Woodridge responsibility.

Cost Estimates	Five Year Capital Plan					
	2021	2022	2023	2024	2025	Total Project
	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ 600,000
Total Cost	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ 600,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 300,000					\$ 300,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding	\$ 300,000					\$ 300,000
Total Funding	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 31
Municipal Facility Improvements

Managing Department: Police/Public Works

Estimated Useful Life: 30 Years

Change from Previous CIP: Change in Year



Description: For several years the Village has reviewed the possible renovation or new construction of the Police Department and/or the Public Works Department. In the spring of 2015, the Village engaged a Project / Construction Management Team (The AT Group and Williams Architects) to complete a Space Needs Update and Campus Facility Feasibility Study. At the FY 2021 Budget Workshop, the Village Board approved Phase 1 of the Police and Public Works Facility Project. The total cost of the project is \$22M, which will be financed through the use of reserves and general obligation bonds.

Budgeted items in 2021 include: \$5,500,000 for Phase 1 of the Police and Public Works Facility Project, \$500,000 - 1 Plaza Roof; \$200,000 - PW Generator Replacement; and \$400,000 PW HVAC Replacement. Budgeted items in 2023 include: \$400,000 - Village Hall Roof.

Cost Estimates	Five Year Capital Plan					
	2021	2022	2023	2024	2025	Total Project
Total Cost	\$ 6,600,000	\$ 11,000,000	\$ 5,900,000	\$ -	\$ -	\$23,500,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 6,600,000	\$ 11,000,000	\$ 5,900,000			\$23,500,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 6,600,000	\$ 11,000,000	\$ 5,900,000	\$ -	\$ -	\$23,500,000
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 32
Sidewalk Extensions: Hobson Road (at Lamond) and Boughton/Woodward

Managing Department: Public Works

Estimated Useful Life: 25 Years

Change from Previous CIP: None



Description: : DuPage County Department of Transportation has undertaken two separate road projects on County roadways in Woodridge: 1) 63rd Street / Hobson Road Resurfacing and Sidewalk Construction; and 2) Woodward and Boughton Intersection Improvements. With both projects, the Village had the opportunity to add Woodridge sidewalk work and as such added 2 projects: 1) the installation of a sidewalk connector on the west side of Woodward, south of Boughton (\$55,000); and the Lamond Road connector between Hobson and Cedar Hills (\$45,000). Both are timed with the County project in 2021. Both projects will benefit from economy of scale pricing and bid and contract management / processing by a third party. This project will be primarily funded by a developer contribution.

Cost Estimates	Five Year Capital Plan					
	2021	2022	2023	2024	2025	Total Project
	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Total Cost	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 100,000					\$ 100,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 33
Route 53 Path Sidewalk (North Segment)

Managing Department: Public Works

Estimated Useful Life: 25 Years

Change from Previous CIP: None



Description: This project includes the construction of new sidewalk along Illinois Route 53 from Mulligan Drive to Hobson Road. The Village was awarded a Surface Transportation Program grant in the amount of \$160,000 for this project leaving a local match of \$70,000. The total project cost is estimated at \$310,000 (approximately \$35,000 for design engineering in 2017). Additional Design Work (\$5,000) Construction engineering (\$40,000) and construction (\$70,000) is anticipated in 2021 at a total cost of \$115,000 following pending reviews from IDOT that have postponed the work plan.

Cost Estimates	Five Year Capital Plan					
	2021	2022	2023	2024	2025	Total Project
	\$ 115,000		\$ -	\$ -	\$ -	\$ 115,000
Total Cost	\$ 115,000	\$ -	\$ -	\$ -	\$ -	\$ 115,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 115,000					\$ 115,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding	\$ 160,000					\$ 160,000
Total Funding	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ 275,000
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 34
Route 53 Path Sidewalk (South Segment)

Managing Department: Public Works
Estimated Useful Life: 25 Years
Change from Previous CIP: Change in Year



Description: The total construction cost for this project is estimated at \$992,357 with \$689,143 of the cost funded through a Surface Transportation Grant leaving a local share of \$303,214. The Village share of the construction (\$303,214) is budgeted in the Capital Fund with the design engineering (Phase 1: \$75,000 in 2020; Phase 2: \$70,000 in 2022) and construction engineering (\$60,000) in the Capital Projects Fund. This project is anticipated to be let by the State of Illinois in spring of 2025.

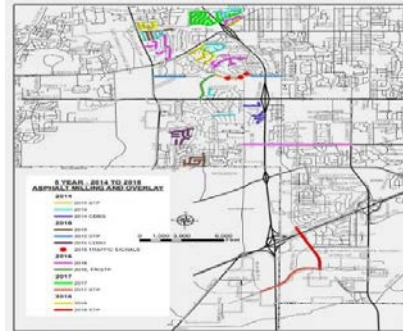
Cost Estimates	Five Year Capital Plan					Total Project
	2021	2022	2023	2024	2025	
	\$ -	\$ 75,000	\$ 70,000	\$ -	\$ 425,000	\$ 570,000
Total Cost	\$ -	\$ 75,000	\$ 70,000	\$ -	\$ 425,000	\$ 570,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ -	\$ 75,000	\$ 70,000	\$ -	\$ 425,000	\$ 570,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding					\$ 689,143	\$ 689,143
Total Funding	\$ -	\$ 75,000	\$ 70,000	\$ -	\$ 1,114,143	\$ 1,259,143
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 35
MFT Roadway Improvements

Managing Department: Public Works

Estimated Useful Life: 20 Years

Change from Previous CIP: No Change



Description: The Village uses various maintenance and improvement treatments on the roadway system, including curb line and pavement crackfill, patching, and minimal overlay in order to extend the life of the roadway before resurfacing or reconstruction is needed. The Village aggressively pursues outside grant funding sources in order to offset the cost of the resurfacing/reconstruction costs. For years FY2021 - FY2025 the Village will complete many major road programs including the annual Woodridge MFT resurfacing projects and Surface Transportation Program funded roadway projects which include the Woodridge Drive Resurfacing (Hobson to Center) and the Janes Avenue (75th Street to Spring Street) project. Additionally, the Village continues the Resident Participation Program annually which is reimbursed by the residents that choose to add on to our project.

Cost Estimates	Five Year Capital Plan					
	2021	2022	2023	2024	2025	Total Project
	\$ 2,208,515	\$ 2,239,024	\$ 2,220,759	\$ 2,202,767	\$ 1,732,351	\$10,603,416
Total Cost	\$ 2,208,515	\$ 2,239,024	\$ 2,220,759	\$ 2,202,767	\$ 1,732,351	\$10,603,416
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund	\$ 2,208,515	\$ 2,239,024	\$ 2,220,759	\$ 2,202,767	\$ 1,732,351	\$10,603,416
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund						\$ -
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 2,208,515	\$ 2,239,024	\$ 2,220,759	\$ 2,202,767	\$ 1,732,351	\$10,603,416
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 36
Valve, Hydrant and System Improvements

Managing Department: Public Works

Estimated Useful Life: 50-75 Years

Change from Previous CIP: Change in Price/Scope



Description: The Village's Water System has approximately 1,750 valves and 2,100 fire hydrants all at different ages typically tied to the date of the original build-out of the particular subdivision. The Valve & Hydrant Program accounts for the annual purchase of new valves and hydrants that to date have been installed by Village staff. The addition of the System Improvement program (pumps, piping, etc.) dollars to this program represents additional dollars allocated toward the replacement of additional valves, hydrants or large meters, in addition to those other items, all aimed at improving the overall function and tightness of the system, as well as the improved ability to shut down valves for system repairs.

	Five Year Capital Plan					
Cost Estimates	2021	2022	2023	2024	2025	Total Project
Total Cost	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ 60,000	\$ 180,000
	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ 60,000	\$ 180,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund						\$ -
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund	\$ 60,000		\$ 60,000		\$ 60,000	\$ 180,000
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ 60,000	\$ 180,000
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 37
System Improvement

Managing Department: Public Works

Estimated Useful Life: 15 Years

Change from Previous CIP: New Project



Description: The Water and Sewer Fund includes an annual allocation of \$50,000 for unplanned repairs during the year. These improvements are often the infrastructure purchases (hydrants, valves, SCADA or telemetry equipment) or a combination of the infrastructure and labor for emergency repairs.

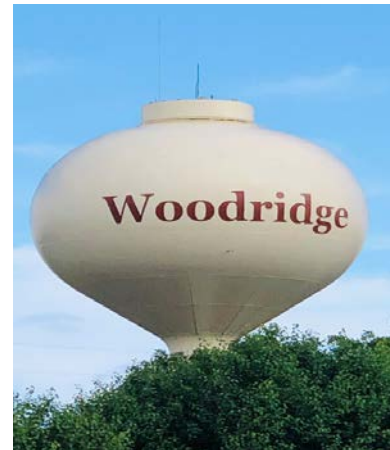
Cost Estimates	Five Year Capital Plan					
	2021	2022	2023	2024	2025	Total Project
	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Total Cost	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Funding Sources						
State and Federal Drug Funds						
Motor Fuel Tax Fund						
TIF #2 Fund						
SSA #1,3,5 Funds						
Capital Projects Fund						
Vehicle Equipment Replacement (VERP) Fund						
Water & Sewer Fund	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Water & Sewer VERP Fund						
Garage and Fuel Fund						
Grant Funding						
Total Funding	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Annual Operating Impacts	2,021	2,022	2,023	2,024	2,025	Total Project
New Revenue						
Staffing Costs (Savings)						
Facility Costs (Savings)						
Program Costs (Savings)						
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 38
Water System AWIA-ERP VA Study

Managing Department: Public Works

Estimated Useful Life: 10 Years

Change from Previous CIP: New Study / Project



Description: These funds are to complete a Water System AWIA - ERP VA Study for the Woodridge Water System. On October 23, 2018, America's Water Infrastructure Act (AWIA) was signed into law. AWIA Section 2013 requires community (drinking) water systems serving more than 3,300 people to develop updated risk assessments and emergency response plans (ERPs). The law specifies the components that the risk assessments and ERPs must address, and establishes deadlines by which water systems must certify to EPA completion of the risk

Cost Estimates	Five Year Capital Plan					Total Project
	2021	2022	2023	2024	2025	
	\$ 25,000					\$ 25,000
Total Cost	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Funding Sources						
State and Federal Drug Funds						
Motor Fuel Tax Fund						
TIF #2 Fund						
SSA #1,3,5 Funds						
Capital Projects Fund						
Vehicle Equipment Replacement (VERP) Fund						
Water & Sewer Fund	\$ 25,000					\$ 25,000
Water & Sewer VERP Fund						
Garage and Fuel Fund						
Grant Funding						
Total Funding	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Annual Operating Impacts						
	2,021	2,022	2,023	2,024	2,025	Total Project
New Revenue						
Staffing Costs (Savings)						
Facility Costs (Savings)						
Program Costs (Savings)						
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 39
SCADA Telemetry Communication

Managing Department: Public Works

Estimated Useful Life: 15 Years

Change from Previous CIP: None

Description: The Woodridge Water System and Sanitary Lift Stations are operated, controlled and monitored through a Supervisory Control and Data Acquisition (SCADA) computer system. The system is programmed and controlled through PLCs (programmable logic controller) that have reached their useful life and the specific make used in Woodridge is no longer manufactured which will make parts and service on the system increasing model difficult in the future. This project has a phased replacement of the PLCs and respective SCADA equipment in years 2022 and 2023 which will be completed with the assistance of the Village's consulting engineers for Water and Sanitary Sewer along with our SCADA Integration consultant.

Cost Estimates	Five Year Capital Plan					
	2021	2022	2023	2024	2025	Total Project
	\$ -	\$ 100,000	\$ 100,000		\$ -	\$ 200,000
Total Cost	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 200,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund						\$ -
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund		\$ 100,000	\$ 100,000			\$ 200,000
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 200,000
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 40
Paint Water Towers

Managing Department: Public Works

Estimated Useful Life: 20 Years

Change from Previous CIP: Change in Year/Price



Description: This 2021 project consists of the repainting of the interior and exterior of the Standpipe Water Tower located south of 87th Street, west of Woodward Avenue. The 2021 painting project is planned for the repainting of Water Tower 3 located at Village Greens Golf. Repainting adds life to the water tower by protecting the structural steel. The maintenance cycles of each of the four water towers were reviewed and programmed in the Water System Evaluation that was completed in 2012 and will be re-reviewed in the 2021 evaluation.

Cost Estimates	Five Year Capital Plan					
	2021	2022	2023	2024	2025	Project
Total Cost	\$ 1,300,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 2,300,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund						\$ -
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund	\$ 1,300,000	\$ 1,000,000				\$ 2,300,000
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 1,300,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 2,300,000
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 41
Emergency Well System - Well Rehab

Managing Department: Public Works

Estimated Useful Life: 20 Years

Change from Previous CIP: New Project



Description: The Village operates three (3) back-up wells in the Village of Woodridge. These wells pull from the groundwater aquifers, and were the source of water in Woodridge prior to connecting to DuPage Water Commission to purchase Lake Michigan Water. The well system is strictly back-up for an emergency in which Lake Water became unavailable; the sources are never mixed. These projects are for the ongoing maintenance of this emergency system. In 2020 Well 4 was abandoned. Well 6 is planned for evaluation in 2022.

Cost Estimates	Five Year Capital Plan					
	2021	2022	2023	2024	2025	Total Project
		\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
Total Cost	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund						\$ -
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund		\$ 30,000				\$ 30,000
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 42
Watermain Replacement

Managing Department: Public Works

Estimated Useful Life: 20 Years

Change from Previous CIP: None



Description: The Village's Water System has approximately 135 miles of watermain that ranges in age from new installation in the new subdivisions of Timbers Edge and Farmingdale Unit 26, to 60 year old main. Similar to the replacement of the Mitchell Drive watermain in 2013, this program recognizes the need to plan for and replace this infrastructure based on high problem sections, age, poor soil conditions, etc. The five Year Budget has (1) \$1,500,000 budgeted replacement project, along with \$25,000 for Engineering Design Review the year before replacement, that coincides with the 75th Street Frontage Road reconstruction, a section of watermain with high numbers of breaks and valves in need of replacement. A second replacement project and the respective design

Cost Estimates	Five Year Capital Plan					
	2021	2022	2023	2024	2025	Total Project
Total Cost	\$ 1,500,000	\$ -	\$ -	\$ 25,000	\$ 1,000,000	\$ 2,525,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund						\$ -
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund	\$ 1,500,000	\$ -	\$ -	\$ 25,000	\$ 1,000,000	\$ 2,525,000
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 1,500,000	\$ -	\$ -	\$ 25,000	\$ 1,000,000	\$ 2,525,000
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 43
Sanitary Sewer Rehab and Improvement Programs

Managing Department: Public Works

Estimated Useful Life: 50 Years

Change from Previous CIP: Change in Year/Price

Sewer Services	2021	2022	2023	2024	2025
Lining	-	100,000	-	450,000	0
Main Cleaning	200,000	100,000	100,000	200,000	150,000
Manhole Rehab	75,000				
Crabtree Interceptor	650,000				
Total	925,000	200,000	100,000	650,000	150,000

Description: This project utilizes staff, outside contractors, and consulting engineers to complete sanitary sewer rehab and improvement programs. The six Woodridge sanitary basins are televised with heavy cleaning including root removal and flushing in a four year cycle; two are completed in each of two years with 1 completed each of the remaining 2 years. Following the sanitary sewer televising work, repair work is completed as a part of a larger sanitary sewer lining projects or spot repairs on an as-needed basis throughout the system. Also budgeted for 2021 is the second half of the \$1,400,000 Crabtree Interceptor Sanitary Sewer Replacement (\$750,000 anticipated in 2020 with \$650,000 anticipated in 2021). Targeted inflow and infiltration prevention and mediation initiatives are also underway for specific basin areas which includes smoke testing, flow monitoring and manhole rehab.

Cost Estimates	Five Year Capital Plan					
	2021	2022	2023	2024	2025	Project
	\$ 925,000	\$ 200,000	\$ 100,000	\$ 650,000	\$ 150,000	\$2,025,000
Total Cost	\$ 925,000	\$ 200,000	\$ 100,000	\$ 650,000	\$ 150,000	\$2,025,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund						\$ -
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund	\$ 925,000	\$ 200,000	\$ 100,000	\$ 650,000	\$ 150,000	\$2,025,000
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 925,000	\$ 200,000	\$ 100,000	\$ 650,000	\$ 150,000	\$2,025,000
Annual Operating Impacts	2021	2022	2023	2024	2025	Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 44
Lift Station Cabinet Replacement

Managing Department: Public Works

Estimated Useful Life: 20 Years

Change from Previous CIP: Change in Price/Scope



Description: The Village operates five (5) sanitary lift stations across the Woodridge Sanitary Collection System. Four of the lift stations are older and in need of rehabilitation of the electric cabinets. One of the four cabinets, Mendingwall will be replaced with the full system rehab in 2020.

The remaining three will have the cabinets replaced with redesign of the access panels to eliminate some threats of ARC flashing for staff opening panels for system reads. The three stations include: 1) 75th Street at I355; 2) 71st Street at I355; 3) Wheeler Street; The fifth, newer lift station, is on Justamere.

Cost Estimates	Five Year Capital Plan					
	2021	2022	2023	2024	2025	Total Project
	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 450,000
Total Cost	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 450,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund						\$ -
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund		\$ 150,000	\$ 150,000	\$ 150,000		\$ 450,000
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 450,000
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 45
Vehicle & Equipment Replacement Program

Managing Department: All Departments

Estimated Useful Life: N/A

Change from Previous CIP: No Change



Description: The Village of Woodridge operates an internal service fund, the Vehicle and Equipment Replacement Program Fund (VERP), to plan for and fund the replacement of all vehicles in the Village Fleet (Police, Public Works, Water and Sewer, and Garage Operations), and large equipment including computer and phone hardware, traffic signals, police response equipment, trailers and lift station generators. The Water and Sewer Fund has a separate VERP that is listed as Project 43 in the Capital Improvement Program. The respective cost center responsible for the asset transfers an annual contribution equal to the replacement cost of the item divided by its useful life. Trade in or sales of the assets are credited to the individualized item in the year following the sale. The program is evaluated on an annual basis with updates to planned vehicle replacements based on current fleet performance and changes in operations. The VERP is maintained at approximately 55 - 60% funded. Replacements in 2020 include a Chipper, Aerial Lift Truck, Plotte, 3T Dump, Speed Trailer, and Computers.

Cost Estimates	Five Year Capital Plan					
	2021	2022	2023	2024	2025	Total Project
	\$ 902,000	\$ 472,548	\$ 231,331	\$ 267,588	\$ 439,898	\$ 2,313,365
Total Cost	\$ 902,000	\$ 472,548	\$ 231,331	\$ 267,588	\$ 439,898	\$ 2,313,365
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund						\$ -
Vehicle Equipment Replacement (VERP) Fund	\$ 902,000	\$ 472,548	\$ 231,331	\$ 267,588	\$ 439,898	\$ 2,313,365
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 902,000	\$ 472,548	\$ 231,331	\$ 267,588	\$ 439,898	\$ 2,313,365
Annual Operating Impacts						
	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 46
Water & Sewer Vehicle & Equipment Replacement Program

Managing Department: Public Works

Estimated Useful Life: N/A

Change from Previous CIP: No Change



Description: Like the General Fund Vehicle Equipment Replacement Fund, the Village operates an internal service fund to plan for and fund the replacement of all vehicles in the Water and Sewer System Fleet and large equipment including SCADA computer server, trailers and lift station generators. The General Fund and Water and Sewer Funds are segregated due to funding source. The respective cost center responsible for the asset transfers an annual contribution equal to the replacement cost of the item divided by its useful life. Trade in or sales of the assets are credited to the individualized item in the year following the sale. The program is evaluated on an annual basis with updates to planned vehicle replacements based on current fleet performance and changes in operations. Replacements in 2021 include Televising vehicle/equipment, and a Vactor Excavator.

Cost Estimates	Five Year Capital Plan					
	2021	2022	2023	2024	2025	Total Project
	\$ 175,000	\$ 332,618	\$ 229,958	\$ 113,515	\$ 362,728	\$ 1,213,819
Total Cost	\$ 175,000	\$ 332,618	\$ 229,958	\$ 113,515	\$ 362,728	\$ 1,213,819
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund						\$ -
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund	\$ 175,000	\$ 332,618	\$ 229,958	\$ 113,515	\$ 362,728	\$ 1,213,819
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 175,000	\$ 332,618	\$ 229,958	\$ 113,515	\$ 362,728	\$ 1,213,819
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 47
Water Meter Replacement-Remote Read Project

Managing Department: Public Works

Estimated Useful Life: 20 Years

Change from Previous CIP: Change in Year



Description: This project consists of replacing approximately 9,000 customer water meters throughout the Village along with installation of radio read remotes and a remote relay system. The project will require antennae receiver locations likely located on one or two water towers that is determined through a service area propagation study. Staff has been researching technology and hardware for this global change out and the project is currently programmed to commence in 2021 and rolled out over a multi-year schedule to accomplish the meter replacements. This project is expected to in part capture some lost water from aged meters, as well as save on meter reading services. In addition the project is planned to be funded with a loan from the General Fund which will earn \$570,000 in interest over 15 years.

Cost Estimates	Five Year Capital Plan					
	2021	2022	2023	2024	2025	Total Project
	\$ 1,069,030	\$ 1,100,000	\$ 1,100,000	\$ -	\$ -	\$ 3,269,030
Total Cost	\$ 1,069,030	\$ 1,100,000	\$ 1,100,000	\$ -	\$ -	\$ 3,269,030
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund						\$ -
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000			\$ 3,300,000
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ -	\$ -	\$ 3,300,000
Annual Operating Impacts	2021	2022	2023	2024	2025	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SUPPLEMENTAL INFORMATION

- Street Map
- Zoning Map
- Equalized Assessed Valuations
- Principal Property Tax Payers
- Principal Employers
- Debt Schedule



Village of Woodridge

Public Facilities

1. Village Hall
2. Woodridge Public Library
3. Public Works & Police Building
4. Woodridge Park District
5. Woodridge Post Office

Fire Stations

6. Lisle-Woodridge Fire Station 52
7. Lisle-Woodridge Fire Station 53
8. Darien-Woodridge Fire Station 1
9. Darien-Woodridge Fire Station 2
10. Darien-Woodridge Fire Station 3
11. Lemont Fire Station 3

	Roads		Corporate Boundaries		Park & Athletic Field
	Railroads		County Boundaries		Golf Course
	Parcels		Forest Preserve District		Fire Station
	Water		Public Facility		School

0 0.25 0.5 Miles

☐ Special Use (Refer to Special Use Index Chart Available at www.vil.woodridge.il.us)

ADOPTED JULY 10, 1986

APPROVED: *Tim Cunningham* MAYOR

ATTESTED: *Joseph Kappm* VILLAGE CLERK

DATE: 03/21/2019

Revision Date
3/26/1998
3/11/1999
2/14/2000
2/22/2001
2/28/2008
3/13/2003
3/4/2004
3/3/2005
3/2/2006
3/15/2007
3/20/2008
3/19/2009
3/18/2010
3/24/2011
3/22/2012
3/28/2013
3/27/2014
3/19/2015
3/19/2016
3/19/2017
3/19/2018
3/21/2019

VILLAGE OF WOODRIDGE, ILLINOIS

Assessed Value and Actual Value of Taxable Property - Last Ten Tax Levy Years December 31, 2019 (Unaudited)

Tax Levy Year	Residential Property	Farm	Commercial Property	Industrial Property	Total	Railroad	Total Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Estimated Actual Taxable Value
2010	\$ 824,178,220	\$ 18,697	\$ 198,224,609	\$ 175,882,865	\$ 1,198,304,391	\$ 48,998	\$ 1,198,353,389	0.5730	\$ 3,595,060,167	33.33%
2011	780,460,882	20,568	194,850,130	165,683,865	1,141,015,445	57,983	1,141,073,428	0.6160	3,423,220,284	33.33%
2012	718,036,133	15,169	187,803,468	162,096,170	1,067,950,940	61,780	1,068,012,720	0.6664	3,204,038,160	33.33%
2013	672,295,662	15,651	183,510,723	157,515,852	1,013,337,888	66,928	1,013,404,816	0.7134	3,040,214,448	33.33%
2014	662,626,899	10,881	184,863,228	165,678,410	1,013,179,418	67,711	1,013,247,129	0.6713	3,039,741,387	33.33%
2015	681,574,317	11,453	188,725,376	178,236,937	1,048,548,083	70,523	1,048,618,606	0.6515	3,145,855,818	33.33%
2016	729,909,348	32,718	197,785,266	185,518,704	1,113,246,036	79,775	1,113,325,811	0.6159	3,339,977,433	33.33%
2017	764,777,369	33,976	202,677,079	197,203,899	1,164,692,323	88,628	1,164,780,951	0.5953	3,494,342,853	33.33%
2018	800,947,763	35,361	212,925,773	207,436,013	1,221,344,910	95,026	1,221,439,936	0.5770	3,664,319,808	33.33%
2019	864,615,971	35,686	217,710,352	212,220,772	1,294,582,781	109,897	1,294,692,678	0.5538	3,884,078,034	33.33%

Note: TIF valuation not included.

Data Source: Office of the County Clerk

VILLAGE OF WOODRIDGE, ILLINOIS

Principal Property Tax Payers - Current Tax Levy Year and Nine Tax Levey Years Ago December 31, 2019 (Unaudited)

Taxpayer	December 31, 2019			April 30, 2010		
	2018 Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Value	2008 Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Value
Prologis	\$ 53,593,553	1	4.39%			
Amli Residential	19,775,530	2	1.62%	\$ 17,685,790	3	1.41%
Woodward Ave. Investors	14,567,290	3	1.19%			
BCH Westwood LLC	11,696,490	4	0.96%	11,090,440	7	0.88%
Northern Wood Hill LLC	10,659,009	5	0.87%	14,181,825	4	1.13%
UBS Realty Investors LLC	10,183,170	6	0.83%			
GLP US MGMT LLC	10,119,574	7	0.83%			
Bridgestone Americas, Inc.	9,801,544	8	0.80%			
REEP-MF Woodridge LLC	9,447,900	9	0.77%			
BCHEMERALD LLC	7,806,680	10	0.64%			
Catellus Development Corp				27,035,825	1	2.15%
Crane and Norcross				23,393,630	2	1.86%
El Ad Windsor Lakes				12,973,020	5	1.03%
Equity Fund Advisors				11,637,020	6	0.93%
Sumitomo Bank Leasing				10,910,300	8	0.87%
7501 Gladstone Dr. Apartments				9,371,000	9	0.75%
Village Green Seven Bridges				8,006,010	10	0.65%
	<u>157,650,740</u>		<u>12.91%</u>	<u>146,284,860</u>		<u>11.66%</u>

Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers listed contain multiple parcels and it is possible that some parcels and their valuations have been overlooked.

Large increases/decreases in EAV could be the result of parcels being combined/divided among multiple taxpayers or their subsidiaries.

Principal Property Tax Payers taxable assessed value in 2018 totaled \$141,803,871 which was 12.91% of the total assessed valuation.

Data Source: DuPage and Will County Clerks

VILLAGE OF WOODRIDGE, ILLINOIS

Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago December 31, 2019 (Unaudited)

Employer	2019			2010		
	Employees	Rank	Percentage of Total Village Employment	Employees	Rank	Percentage of Total Village Employment
Orbus	442	1	2.27%			
Woodridge School District 68	431	2	2.22%	439	4	2.43%
Edward Don	407	3	2.09%			
The Morey Corporation	400	4	2.06%	470	3	2.61%
Comcast	342	5	1.76%	500	2	2.77%
Allstate Insurance Company (Heritage Pkwy)	331	6	1.70%			
Senior Midwest Direct	325	7	1.67%			
Follett Educational Services	291	8	1.50%			
MPS Chicago Holdings, Inc.	257	9	1.32%			
Parker Hannifin Corp.	257	10	1.32%			
Allstate (Water Fall Glen)				541	1	3.00%
Wilton Industries				412	5	2.28%
Edward Health & Fitness Center				228	6	1.26%
Target				215	7	1.19%
Sam's Club				213	8	1.18%
Jewel-Osco				179	9	0.99%
Home Run Inn				177	10	0.98%
	<u>3,483</u>		<u>17.91%</u>	<u>3,374</u>		<u>18.71%</u>

Data Sources: Village Community Development Department Records, U.S. Census Bureau

VILLAGE OF WOODRIDGE | FY 2021 BUDGET

Debt Schedule

DEBT MANAGEMENT

The Village will confine long-term borrowing to capital improvements or one-time obligations that cannot be financed from current revenues or reserves. The Village will target borrowing for long-lived capital assets only and financing shall not exceed the expected useful life of the asset. Every project proposed for financing through general obligation accompanied by a full analysis of the future operating and maintenance costs associated with the project. The Village will take advantage of every opportunity to refinance current results in savings.

As a home-rule municipality, the Village has no legal debt limit and can issue debt without referendum. Currently all of the Village's outstanding debt is paid from revenue source property taxes; therefore the tax levies are abated each year. Recently, Fitch and Moody's reaffirmed the Village's AAA and Aa1 bond ratings, respectively, each citing the Village's burden as a contributing factor in their assessment.

The Village's total outstanding debt is \$20.4M and of that amount \$7.3M is paid by the Park District. For the current budget: total payments of \$2.4M include \$1.8M paid from Project Funds' revenues, with the balance paid by the Park District.

PAYMENTS DUE IN 2021:

Bond Issue	Interest	Principal	Total 2020
2010	15,393	655,000	670,393
2014	357,725	25,000	382,725
2017	66,075	675,000	741,075
2019	80,186	525,000	605,186
Grand Total			1,794,193

BREAKDOWN OF PAYMENTS:

Bond Issue	Paid By:	Amount
2010	Capital Projects Fund .25 Home Rule Sales Tax	670,393
2014	General & Capital Projects Funds and Park District	382,725
2017	General & Capital Projects Funds and Park District	741,075
2019	General & Capital Projects Funds	605,186
Grand Total		2,399,379

2010 General Obligation Bonds			
Purchase of property to be developed for Senior Housing			
Paid in 401 Debt Svc Fund using .25% Home Rule Sales Tax			
Issued: December 20, 2010			
Maturity: February 1, 2021			
Amount: \$5,500,000			
Interest Rate: 1.50% to 4.70%			
Year End 12/31	Principal	Interest	Total
2021	655,000	15,393.00	670,393.00
TOTAL	655,000	15,393.00	670,393.00

2014 General Obligation Refunding Bonds			
Partial Refund of 2008 GO Bond for purchase of 44 acres			
Paid from General Revenues in 401 Debt Svc Fund with 50% reimbursed by Park District			
Issued: December 11, 2014			
Maturity: February 1, 2033			
Amount: \$9,075,000			
Interest Rate: 2.00% to 4.00%			
Year End 12/31	Principal	Interest	Total
2021	25,000	357,725.00	382,725.00
2022	25,000	356,975.00	381,975.00
2023	760,000	341,400.00	1,101,400.00
2024	800,000	310,200.00	1,110,200.00
2025	825,000	277,700.00	1,102,700.00
2026	870,000	243,800.00	1,113,800.00
2027	675,000	212,900.00	887,900.00
2028	10,000	199,200.00	209,200.00
2029	1,015,000	178,700.00	1,193,700.00
2030	1,005,000	138,300.00	1,143,300.00
2031	995,000	98,300.00	1,093,300.00
2032	985,000	58,700.00	1,043,700.00
2033	975,000	19,500.00	994,500.00
TOTAL	8,965,000	2,793,400.00	11,758,400.00

2017 General Obligation Refunding Bonds			
Partial Refund of 2008 GO Bond for purchase of 44 acres			
Paid from General Revenues in 401 Debt Svc Fund with 50% reimbursed by Park District			
Issued: December 19, 2017			
Maturity: February 1, 2028			
Amount: \$3,810,000			
Interest Rate: 2.00% to 3.00%			
Year End 12/31	Principal	Interest	Total
2021	675,000	66,075.00	741,075.00
2022	700,000	45,450.00	745,450.00
2023	-	34,950.00	34,950.00
2024	-	34,950.00	34,950.00
2025	-	34,950.00	34,950.00
2026	-	34,950.00	34,950.00
2027	230,000	31,500.00	261,500.00
2028	935,000	14,025.00	949,025.00
TOTAL	2,540,000	296,850.00	2,836,850.00

2019 General Obligation Refunding Bonds			
Police/Public Works Facility Project			
Paid from General Revenues in 401 Debt Svc			
Issued: October 17, 2019			
Maturity: February 1, 2029			
Amount: \$5,000,000			
Interest Rate: 1.73%			
Year End 12/31	Principal	Interest	Total
2021	525,000	80,186.00	605,186.00
2022	535,000	71,060.00	606,060.00
2023	545,000	61,761.00	606,761.00
2024	555,000	52,289.00	607,289.00
2025	565,000	42,645.00	607,645.00
2026	570,000	32,827.00	602,827.00
2027	580,000	22,923.00	602,923.00
2028	590,000	12,845.00	602,845.00
2029	300,000	2,595.00	302,595.00
TOTAL	4,765,000	379,131.00	5,144,131.00

EXPENSE ACCOUNT DESCRIPTIONS

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021

BUDGET EXPENSE ACCOUNT DESCRIPTIONS

PERSONNEL SERVICES (OBJECT CODES 410100-410230)

410100	PERMANENT WAGES All full-time salaries paid for a 40-hour workweek.
410110	PART-TIME WAGES All salaries paid to employees who are classified other than at a full-time status.
410120	OVER-TIME WAGES - FULL-TIME Salaries paid to non-exempt full-time employees in all classifications who work in excess of 40 hours per week.
410130	OVER-TIME WAGES - PART-TIME Salaries paid to non-exempt part-time employees in all classifications who work in excess of 40 hours per week.
410150	OVER-TIME - SPECIAL DETAIL Over-time wages paid to Police Department personnel for special detail duties.
410200	HEALTH & LIFE INSURANCE Medical insurance premiums paid by the municipality on behalf of participating employees.
410210	EMPLOYER - FICA Employer Pension Contributions - FICA.
410220	EMPLOYER - MEDICARE Employer Pension Contributions - Medicare
410230	EMPLOYER - IMRF Employer pension contributions - IMRF.

COMMODITIES (OBJECT CODES 420200-420250)

420200	OFFICE SUPPLIES For general office supplies such as: stationery, paper clips, pencils, scotch tape, staples, letter trays, adding machines, calculators, etc.
420210	OPERATING SUPPLIES

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021

BUDGET EXPENSE ACCOUNT DESCRIPTIONS

For the purchase of agricultural supplies; chemicals; drugs, medicines and laboratory supplies; cleaning and sanitation supplies; household and institutional supplies; firearm supplies; traffic control supplies; recreation supplies, and other related operational supplies.

420220 REPAIR AND MAINTENANCE SUPPLIES

For the purchase of building supplies, painting supplies, structural steel, iron and related metals, plumbing supplies, electrical supplies, motor vehicle repair materials and supplies and other repair and maintenance supplies.

420230 UNIFORMS/SAFETY EQUIPMENT

For the purchase of clothing, uniforms, boots, badges, holsters, carriers, etc., worn by municipal employees. Also includes uniform allowance paid to designated employees.

420240 HOSPITALITY

For the purchase of food and beverages used for special events, meetings, in the municipal jail, payment of food allowances, and payment of vending machine expenses.

420250 ITEMS PURCHASED FOR RESALE

For materials, parts, and supplies purchased for resale regardless of the type of such supplies.

SERVICES & CHARGES (OBJECT CODES 430300-430950)

430300 PROFESSIONAL SERVICES

For professional advice and/or services of an outside consultant (example: engineering, legal, audit, paying agent fees).

430310 COMMUNICATIONS

For telephone, pagers, cable TV, and communication services.

430320 PUBLIC UTILITIES

For payment of invoices from various public utilities such as sewer, gas, electric (not telephone).

430330 LAUNDRY AND CLEANING

For cleaning services such as uniforms, carpet runners, etc.

430340 REPAIR AND MAINTENANCE SERVICES

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021

BUDGET EXPENSE ACCOUNT DESCRIPTIONS

For repair and maintenance of Village vehicles, equipment, buildings, road resurfacing/crack filling, etc., by persons other than Village employees.

430350 RENTAL OF EQUIPMENT AND FACILITIES

For rental of equipment, land, buildings, and vehicles.

430360 BANKING FEES

For banking service charges and credit card fees.

430370 FINANCIAL CONSULTANT FEES

For financial services related to police pension.

430400 PRINTING AND BINDING

For the printing and/or binding of forms, notices, catalogs, literature, pamphlets, publications, programs, bulletins, books, cards, manuals etc., where printing and/or binding is the major item contracted for and where such work is not performed by municipal personnel.

430410 ADVERTISING

For advertising ordinances, legal notices, help-wanted ads, and all other subject matter through newspapers and other communication media.

430420 FILING AND RECORDING

For payment of filing and recording fees for plats, ordinances, contracts, and other legal documents.

430430 POSTAGE AND DELIVERY

For charges associated with moving of material such as parcel post, freight, and express service.

430500 PROFESSIONAL DEVELOPMENT

For education and training of municipal personnel; includes registration, travel, mileage, meals, lodging, and other reasonable items incurred. Does not include payment of publications, professional society dues and monthly meeting expenses, which are located in 430530.

430510 TRANSPORTATION

For municipal officials and employee's use of personal vehicles. ***DOES NOT INCLUDE TRAVEL EXPENSE FOR CONFERENCES AND CONVENTIONS. See 430500 above.***

430530 DUES AND SUBSCRIPTIONS

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021

BUDGET EXPENSE ACCOUNT DESCRIPTIONS

For payment of publications, professional society dues, and monthly meeting expenses.

430540 TUITION REIMBURSEMENT

For reimbursement of qualified employee tuition expense.

430600 UNEMPLOYMENT AND LIABILITY INSURANCE

Employees' unemployment insurance premiums paid by the municipality. Also included are Village's expenses for casualty and liability insurance.

430610 NON-INSURED LOSSES

Expenses not covered by the Village's liability insurance; includes deductible reimbursements to IRMA, up to a maximum of \$10,000 as of 1/1/2016 per claim; reimbursements from IRMA for costs over deductible.

430800 REBATES

Expenses paid for economic incentive agreements.

430810 DEVELOPER AGREEMENT PAYMENTS

For payment of fees per developer agreements.

430830 LOSS ON SALE

To record losses on sales of any Village owned equipment, vehicles and property.

430900 PUBLIC RELATIONS

For payment of business lunches, dinners, and related expenses.

430940 DRUG ENFORCEMENT BUY DOLLARS

For Police Department Drug Enforcement Program Cost Center.

430950 DUI PROGRAM EXPENSES

For Police Department Drug Enforcement Program Cost Center.

BENEFITS - POLICE PENSION FUND MEMBERS

(OBJECT CODES 450500-450550)

450500 SERVICE PENSION

450510 DUTY DISABILITY PENSION

450520 NON DUTY DISABILITY PENSION

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021

BUDGET EXPENSE ACCOUNT DESCRIPTIONS

450530	WIDOW'S PENSION
450540	CHILDREN'S PENSION
450550	SEPARATION REFUNDS

CAPITAL OUTLAY *(OBJECT CODES 460600-460620)*

460600	CAPITAL OUTLAY For acquisition and major improvements of all capital items including: equipment, computer hardware and software, buildings, land, infrastructure and forestry.
460610	DEPRECIATION EXPENSE
460620	VEHICLES AND EQUIPMENT For purchase of vehicles and equipment reserved for in the VERP fund.

DEBT SERVICES *(OBJECT CODES 470700-470710)*

470700	PRINCIPAL For principal payments to retire long-term debt.
740710	BOND INTEREST For periodic interest charges on long-term debt, paid at an agreed rate on the principal.

GARAGE & FUEL CHARGES *(OBJECT CODES 480800-480810)*

480800	GARAGE CHARGES For charges servicing vehicles and equipment maintained by the Village Garage.
480810	FUEL CHARGES For charges related to fuel services by the Village Garage.

INTERFUND TRANSFERS *(OBJECT CODES 490900-490970)* Miscellaneous transfers of money from one fund to another.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021

BUDGET EXPENSE ACCOUNT DESCRIPTIONS

490900	TRANSFER TO GENERAL FUND
490910	TRANSFER TO MOTOR FUEL TAX FUND
490920	TRANSFER TO CAPITAL PROJECTS FUND
490930	TRANSFER TO EQUIPMENT/VEHICLE REPLACEMENT FUND
490940	TRANSFER TO DEBT SERVICE FUND
490950	TRANSFER TO WATER & SEWER FUND
490955	TRANSFER TO WATER & SEWER VERP FUND
490960	TRANSFER TO GARAGE & FUEL FUND
490970	TRANSFER TO POLICE PENSION FUND

ACRONYMS & GLOSSARY

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

ACRONYMS

-A-	AP	Accounts Payable
-B-	BA	Budget Amendment
-C-	CAFR	Comprehensive Annual Financial Report
	CDBG	Community Development Block Grant
	CIP	Capital Improvement Program
	COLA	Cost of Living Adjustment
-D-	D.A.R.E.	Drug Abuse Resistance Education
	DEA	Drug Enforcement Agency
	DMMC	DuPage Mayors and Managers Conference
	DUCOMM	DuPage Communications
	DWC	DuPage Water Commission
-E-	EAV	Equalized Assessed Valuation
	ERP	Enterprise Resource Planning Software
-F-	FOIA	Freedom of Information Act
	FTE	Full-time Equivalent
	FY	Fiscal Year
-G-	GAAP	Generally Accepted Accounting Principles
	GASB	Governmental Accounting Standards Board
	GFOA	Government Finance Officers Association
	GIS	Geographic Information System
	GO	General Obligation
-I-	IEPA	Illinois Environmental Protection Agency
	IDOT	Illinois Department of Transportation
	IGFOA	Illinois Government Finance Officers Association
	IML	Illinois Municipal League
	IMRF	Illinois Municipal Retirement Fund
-M-	MFT	Motor Fuel Tax
-O-	OPEB	Other Post-Employment Benefits
-P-	PD	Police Department
	PR	Payroll
	PW	Public Works Department
-R-	RFP	Request for Proposal
	RFQ	Request for Qualifications
	RMS	Records Management System
-S-	SWAT	Special Weapons and Tactics
-T-	TIF	Tax Increment Financing District
-W-	W&S	Water and Sewer
	WWTP	Wastewater Treatment Plant

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

GLOSSARY

-A- ABATEMENT

A complete or partial cancellation of a property tax levy.

ACCRUAL ACCOUNTING

A basis of accounting in which revenues and expenditures are recorded when they are earned or incurred, rather than when cash is actually received or spent.

ACTUARIAL EVALUATION

A method of determining the amount of money that needs to be set aside each year to pay for post-employment benefits of current employees. Assumptions are made regarding factors such as future wage adjustments, age and tenure of employees in the plan, and interest earnings.

ACTUARY

A professional who deals with the financial impact of risk and uncertainty. Actuaries provide expert complex mathematical assessments. The Village utilizes the services of an Actuary to determine the amount needed to fund the Police Pension Fund, as well as to determine the Village's post employment benefits liability.

AD VALOREM TAX

A tax levied on the value of property. Also generally called a property tax.

ADVANCE REFUNDING

Process in which an issuer sells debt to refund existing debt during the period where the bonds cannot be called. Proceeds are controlled by a third-party, deposited in an escrow account, invested in safe securities, and then used to pay debt service on the existing debt as it is due.

AMORTIZATION

Allocation of a cost over a period of time corresponding to the item's useful life, or the allocation of debt over the term.

ANNUAL OPERATING BUDGET

A budget applicable to a single fiscal year

APPROPRIATION

Provides spending authority that lasts for the length of time it takes to complete the project.

ARBITRAGE

Investment earnings representing the difference between interest paid on bonds and the interest earned on securities in which bond proceeds are invested. The Internal Revenue Code regulates the amount and conditions under which arbitrage on the investment of bond proceeds is permissible.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

GLOSSARY

ASSESSED VALUATION

A valuation set upon real estate as a basis for levying property taxes.

ASSETS

Economic resources which are tangible or intangible that are held to have positive economic value and may be converted into cash.

-B- BALANCE SHEET

A financial statement that discloses the assests, liabilities, reserves, and balances of a specific fund at a specific period in time.

BALANCED BUDGET

A budget in which there are sufficient funds by way of revenues or the use of reserves to match the amount of expenditures for the year.

BASIS OF BUDGETING

A term used when revenues, expenditures, transfer, and related assets and liabilities are recognized in the accounts and reported in the financial statements and maintained in the Village's accounting system on the same basis as the budget.

BASIS POINT

Is a unit of measure used in finance to describe the percentage change in the value or rate of a financial instrument and is equal to one hundredth of one percent (.01 of 1)

BOND

A written promise to pay a sum of money, referred to as the face value, or principal, on a specified date in the future at a specified interest rate. These are most frequently used to finance construction of large capital projects.

BOND COUNSEL

An attorney who reviews legal documents and procedures used in authorizing and issuing debt. They often prepare legal documents and serves as an advisor .

BOND RATING

Assessment of the credit quality of particular debt. A bond rating evaluates the willingness and ability of the issuer to repay the debt when due and to meet other obligations under the contract.

BUDGET

A comprehensive financial plan of operations, which allocates limited resources among competing expenditures for a given period. It sets the legal spending limits and is the primary means of controlling expenditures.

BUDGET AMENDMENT

Changes to adopted budget done periodically throughout the fiscal year as warranted.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

GLOSSARY

BUDGET OFFICER ACT

This act requires the Village President and Board of Trustees to adopt an operating budget prior to the start of the fiscal year.

BUDGET CALENDAR

The schedule of key dates which the Village follows in the preparation, adoption, and administration of the budget.

BUDGET PROCESS

The step-by-step process in which the annual budget is developed each year.

BUDGET MESSAGE

The opening section of the budget which provides the Village Board and the Public with a general summary of the most important aspects of the budget including changes from the previous fiscal years.

BUDGET SUMMARIES

A section of the budget that provides a consolidated summary of revenues and expenditures for operating and non-operating funds. Spreadsheets and charts are used to convey budgetary information.

BUDGETARY CONTROL

The management of the governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of the approved budget.

-C- CAPITAL BUDGET

Budget specifically for management of fixed assets, includes the acquisition or disposal of fixed assets.

CAPITAL IMPROVEMENT PLAN (CIP)

A long range plan for the Village's fixed assets. It includes both projections and financing options. The first year of this five year plan is included in the Village's budget.

CAPITAL LEASE

A lease-purchase agreement, in which a provision is made for transfer of ownership of the property for a nominal price at the scheduled termination of the lease.

CAPITAL PROJECT

Expenditures which result in the acquisitions or improvements to the Village's fixed assets.

CASH BASIS

Transactions that are recorded when cash is received or disbursed.

CASH MANAGEMENT

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

GLOSSARY

The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. It includes the forecasting of inflows and outflows of cash, maintaining banking relationships, and investing funds in order to achieve the highest interest rate of return while preserving capital.

CERTIFICATE OF DEPOSIT

A short- or medium-term, interest-bearing debt instrument offered by banks. They are considered low risk, low rate of return investments and are also known as "time deposits". Money removed before maturity is usually subject to a penalty.

COMMODITIES

Supplies consumed during normal operations. Includes office supplies, uniforms, and periodicals.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

A grant program that allocates annual grants to communities to develop viable communities by providing housing, a suitable living environment, and ways to expand economic opportunities to low-and moderate- income areas.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)

A set of audited financial statements that is the annual financial report of the Village.

CONNECTION FEES

Fees charges to users wishing to connect to the Village's water and sewer system.

CONTINGENCY FUNDS

Accounts in which funds are set aside for unforeseen expenditures which become necessary during the year and which have not been otherwise provided for in the annual operating budget

CONTINUING DISCLOSURE

The requirement by the Securities and Exchange Commission for most issuers of municipal debt to provide current financial information to the informational repositories for access by the general marketplace.

CONTRACTUAL SERVICES

Services rendered to the Village by outside agencies. Including legal services, engineering, and code enforcement services.

COST-BENEFIT ANALYSIS

An approach to evaluating capital projects that compares the project benefits to its costs.

-D- DEBT LIMIT

The maximum amount of debt, which an issuer is permitted to incur under constitutional or statutory provision.

DEBT SERVICE

Payments of principal and interest on borrowed funds.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET GLOSSARY

DEFICIT

The excess of expenses over revenues.

DEPARTMENT

A major administrative division of the Village that indicates overall management responsibility for an operation or group of related operations.

DEPRECIATION

The decrease in value of physical assets due to use and the passage of time.

DRUG AWARENESS RESISTANCE EDUCATION (D.A.R.E.)

Program developed to educate students on drug and alcohol abuse.

DUPAGE COMMUNICATIONS (DUCOMM)

The emergency dispatch center serving many DuPage County police and fire agencies.

DUPAGE WATER COMMISSION (DWC)

A special purpose taxing district created to purchase Lake Michigan water from the City of Chicago and transmit it to DuPage County Governments.

-E- EFFICIENCY MEASURE

An indicator that relates outputs to resources consumed of a specific goal or objective.

ENCUMBRANCE

The commitment of budgeted funds to purchase an item or service. In other words, to set aside or commit funds for a future use.

ENTERPRISE FUNDS

Funds that are used to account for activities financed and operated in a manner similar to a private business where the costs of providing goods or services are financed primarily through user charges.

EQUALIZED ASSESSED VALUATION (EAV)

The value of property resulting from the multiplication of the assessed value by an equalization factor to value property. For the property tax levy, this is 1/3 of the property's market value.

-F- FEES AND CHARGES

Revenue provided to the Village from direct charges such as parking and building permits.

FINES

Revenue provided to the Village through the court system, including traffic, parking, and code violations.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

GLOSSARY

FISCAL YEAR (FY)

A period of twelve consecutive months designated as the budget year. The Village's fiscal year begins May 1 and ends April 30 of the following calendar year.

FIXED ASSETS

Also referred to as capital assets. It is a capitalized asset such as land, buildings, infrastructure and equipment. The Village defines a fixed asset as having an original value of at least \$10,000 with a useful life of two or more years.

FREEDOM OF INFORMATION ACT (FOIA)

A state law governing the timing and costs for responding to requests for public information.

FULL FAITH AND CREDIT

A pledge of the general taxing power of a government to repay debt obligations.

FULL-TIME EQUIVALENT (FTE)

A measure to equate part-time employees to full-time status. A part-time employee would be considered half of a full-time employee, or 0.5 FTE.

FUND

A self-balancing set of accounts which are segregated for the purpose of carrying a specific activity or certain objectives in accordance with regulations, restrictions, or limitations.

FUND BALANCE

The difference between assets and liabilities in a separate set of accounts. Changes in fund balance are the result of the difference of revenues to expenditures. When revenues exceed expenditures in a given period, fund balance increases, and when expenditures exceed revenues, fund balance decreases.

-G- GENERAL FUND

The largest operating fund of the Village. It accounts for most of the financial resources of the government, including sales taxes, property taxes, licenses, fines, and permits and fees. This fund houses most of the Village's departmental costs, including Administration, Finance, Streets, Community Development, and Police Protection.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

Uniform minimum standards, or guidelines for financial accounting and reporting. They govern the form and the content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accounting practices and procedures.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

GLOSSARY

GENERAL OBLIGATION BONDS (GO Bonds)

Refers to bonds that are backed by the full faith and credit of the Village.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)

An authoritative accounting and financial reporting standard setting body for state and local governments.

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA)

A professional association of state and local finance officers in the United States and Canada dedicated to the sound management of government finances.

GOVERNMENTAL FUND TYPE

Funds that account for general activities of the Village and include the General Fund, Special Revenue Funds, Debt Service, and also Capital Project Funds.

GRANT

A contribution by a government or other organization used to financially support a particular project or function.

-I- ILLINOIS DEPARTMENT OF TRANSPORTATION (IDOT)

A department of state government responsible for planning, constructing, and maintaining the Illinois transportation network. This includes highways and bridges, airports, public transit, and rail systems.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY (IEPA)

A department of state government responsible for monitoring compliance with laws governing air, land, and water quality.

ILLINOIS MUNICIPAL LEAGUE (IML)

A group established in 1914 that provides a formal voice for Illinois municipalities in legislative matters. It also provides knowledge, and assistance to local municipalities to aid them in the running of local government. The Illinois Municipal League is an organization based in the state's capital.

ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)

A multiple employer public employee retirement system that acts as a common investment and administrative agent for units of local government and school districts in Illinois.

INCOME TAX

A revenue of the Village distributed by the state on a per capita basis.

INTERGOVERNMENTAL AGREEMENTS (IGR)

Agreements for the payment of services between cooperating agencies.

INTERGOVERNMENTAL RISK MANAGEMENT AGENCY (IRMA)

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

GLOSSARY

A risk-pooling agency of municipalities in northeastern Illinois which have joined together to manage and fund their property, liability, and worker's compensation claims.

INTERNAL SERVICE FUND

Fund used for the financing of goods or services provided by one department or agency to other departments or agencies, or to other governmental units, on a cost-reimbursement basis.

INVESTMENT POLICY

A policy of the Village that governs the investment of idle funds.

ISSUANCE COSTS

The costs incurred by the bond issuer during the planning and sale of securities. These costs include, but are not limited to, financial advisory and bond counsel fees, and printing and advertising costs.

-J- JOINT UTILITY LOCATING INFORMATION FOR EXCAVATORS (JULIE)

A service that locates utility lines prior to excavations to prevent disruption of service and accidents.

-L- LEASE PURCHASE AGREEMENT

A contractual agreement whereby the government borrows funds from a financial institution or a vendor to pay for capital acquisition. The title to the assets normally belongs to the government with the lessor acquiring security interest or appropriate lien therein.

LEVEL DEBT SERVICE

An arrangement of serial maturities in which the amount of principal maturing increases at approximately the same rate as the amount of interest declines.

LEVY

To impose taxes, special assessments, or charges for the support of governmental activities.

LICENSES AND PERMITS

Revenues collected from licensing and permitting requirements set forth in the Village code. Includes building permits, b

LINE ITEM

A specific item contained within its own account in the financial records.

LINE ITEM BUDGET

A budget that lists detailed expenditure categories separately, along with the amount budgeted for each specified line. The Village uses line-item budgeting.

-M- MANDATES

Legislative policy from the State or Federal Government that dictates particular services by provided by the Village and the manner in which they are to be provided.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

GLOSSARY

MATURITY

The date upon which the principal of a municipal bond becomes due and payable to bondholders.

METRA

A government-subsidized agency created in 1985 to provide commuter rail service to the metropolitan area.

MODIFIED ACCRUAL ACCOUNTING

A basis of accounting in which revenues are recorded when they are both measurable and available and where expenditures are recorded when the liability is incurred. This accounting technique is a combination of cash accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are measurable and available for expenditure. Since this type of accounting basis is a conservative financial approach, it is the standard for most governmental funds.

MOTOR FUEL TAX (MFT)

Revenues distributed by the State on a per capita basis as a percentage based on the collection of gasoline taxes. Use of these funds is restricted to street projects and expenditures. The Illinois Department of Transportation administers and regulates the use of these funds and audits are conducted annually to monitor compliance.

MUNICIPAL SECURITIES RULEMAKING BOARD (MSRB)

A self-regulating organization established in September 1975 upon the appointment of a fifteen-member board by the Securities and Exchange Commission. The MSRB is comprised of representatives from investment banking firms, banking, and the public. They are entrusted with the responsibility of writing rules of conduct for the municipal securities market.

-N- NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (NPDES)

This program was authorized by the Clean Air Act. It controls water pollution by regulating discharge of pollutants into lakes, streams, wetlands, and other surface waters. This permit program is administered by the State.

NET ASSETS

Difference between assets and liabilities reported in government-wide, proprietary fund, and fiduciary fund financial statements.

NON-HOME RULE COMMUNITY

Any municipality that is not a Home Rule Community. A Home Rule community is defined as having more than 25,000 in population, or any community in which the voters have elected to become home-rule by referendum. Home Rule Communities have increased powers and are less subject to the state statutes which govern the authority to enact taxes, borrow money, and regulate activities.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

GLOSSARY

-O- OFFICIAL STATEMENT

A document published by the issuer that discloses material information on a new issue of municipal securities including the purposes of the issue, how the securities will be repaid as well as the financial, economic, and social characteristics of the issuing government. Investors use this information to evaluate the credit quality of the securities.

OPERATING EXPENDITURES

Expenditures relating specifically to the operation of the Village.

OPERATING REVENUES

Revenues relating specifically to the operation of the Village.

ORGANIZATIONAL CHART (ORG CHART)

A flow chart that shows the structure of the Village's administration.

OUTCOME MEASURE

An indicator as to the quality or progress toward a specific goal or objective.

-P- PER CAPITA

Distribution of funds based on the number of residents in the Village.

PERFORMANCE MEASURE

A quantitative or qualitative means of assessing the workload, efficiency, effectiveness and/or productivity of a division or department.

PRINCIPAL

The face amount or par value of a bond or issue of bonds payable on stated dates of maturity.

PRIVATE/DIRECT PLACEMENT

A method in which debt is issued directly to an investor/institution without a public offering.

PROPERTY TAX LEVY

The total amount of funds to be raised by general property taxes for operating and debt service purposes of the Village.

PUBLIC COMPETITIVE SALE

A method of sale in which the issuer solicits bids from underwriting firms to purchase its bonds, and sells bonds to the firm or bond syndicate offering the lowest interest rate that meets all criteria specified in the Notice of Sale.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

GLOSSARY

PUBLIC NEGOTIATED SALE

A method of sale where an underwriting firm is selected in advance of the proposed sale date before the issuer has full knowledge of the terms of the purchase. The issuer and underwriter engage in discussions regarding the amount of compensation, which will be paid by the issuer to sell the bonds to investors, to provide advice to the issuer on the characteristics of the offering, and to cover other costs. A final purchase price, reflecting the amount of compensation to the underwriters and the coupon interest rates at which the bonds will be offered, is negotiated at the time designated for sale of the bonds.

PUBLIC HEARING

A hearing held in order to obtain to educate and inform the public and to obtain public input.

'-R- REFUNDING DEBT

Refinance debt or issue new bonds to retire bonds already outstanding.

REVENUE BONDS

Bonds that are similar to general obligation bonds with the exception that the support of the local property tax base is not used for repayment. Instead, project revenues are pledged for repayment of the bonds. For example, water user charges in the Water Fund can be pledged for repayment of water revenue bonds, as they are a reliable source of revenue.

-S- SECONDARY MARKET

The market which bonds are sold after their initial sale in the new issue market.

SPECIAL REVENUE FUNDS

Funds which are legally restricted for a particular purpose.

SPECIAL SERVICE AREA BONDS

A special bonding arrangement for capital improvements benefiting residents in specific areas of the Village. The property owners within those areas authorize this debt and the bonds are paid from taxes levied on those property owners.

STATE INCOME TAX

Revenues distributed by the State. The State collects taxes from income of individuals and businesses and distributes a share of these taxes to local municipalities.

STATE SALES TAX

Revenues collected from sales made within Village limits. The Village collects a 1% tax on eligible sales.

STATE SHARED REVENUES

Revenues which are collected by the State of Illinois and are distributed on a per capita basis.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

GLOSSARY

STRATEGIC PLAN

A planning document put in place by the Village Board which is used as a guide for future activities of the Village.

SURPLUS

Revenues exceed expenditures creating a positive cash balance.

-T- TAX-EXEMPT DEBT

Interest on the debt is not included in the gross income of investors for federal income tax purposes.

TAX INCREMENT FINANCING (TIF)

A fund that is used to account for the TIF district located in the Village's downtown area. This fund's major revenue source is the incremental taxes it receives from the properties located within the TIF district. The Tax Increment Allocation Redevelopment Act permits municipalities to improve eligible areas in accordance with an adopted redevelopment plan.

TAX LEVY

The total amount of funds to be raised by general property taxes for operating and debt service purposes of the Village.

TAX RATE

The amount of tax stated in terms of units per \$1,000 of Equalized Assessed Valuation of taxable property. The tax rate is the result of dividing the tax levied by the assessed value of the taxing district.

TRANSFERS

Transfers of revenue from one fund to another. Used to pay for debt service, fund capital projects, or to allocate revenue collections or cost sharing expenditures across multiple funds.

TRUE INTEREST COST (TIC)

A rate which, when used to discount each amount of debt service payable in a bond issue, will produce a present value precisely equal to the amount of money received by the issuer in exchange for the bonds. The TIC method considers the time value of money.

TRUST AND AGENCY FUNDS

Funds used to account for assets held by the Village in a trustee capacity or as an agent for individuals, organizations, or governments.

-U- UNDERWRITER

The firm that purchases a securities offering from a governmental issuer.

USER CHARGES

Charges for water and sewer services. These cover the cost of providing these services in the Village.

UTILITY TAX

Revenues collected by the state based on a 6% telecommunications tax which is collected on gas, electric, and phone service bills.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2021 BUDGET

GLOSSARY

-W- WASTEWATER TREATMENT PLANT (WWTP)

A facility that receives sewage from collection sites then uses various levels of treatment to remove pollutants such as phosphorus and nitrogen before discharge to surface waters.

WATER AND SEWER FUND

An Enterprise Fund which provides accounts for the revenues and expenditures to provide water and sewer services to the Village's residents and businesses.