

Village of Woodridge

EST. 1959



Fiscal Year 2023



Adopted Budget

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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, 2023

PRINCIPAL OFFICIALS

Mayor
Gina Cunningham

Village Clerk
Joseph Heneghan

Village Board

Greg Abbott
Mary Ann Blair
Joseph Kagann

Mike Krucek
Kaleshia (Kay) Page
Magin (Mike) Martinez

Administration

Al Stonitsch

Village Administrator

Peggy Halik

Assistant Village Administrator

Nadine Alletto

Director of Finance

Christopher Bethel

Director of Public Works

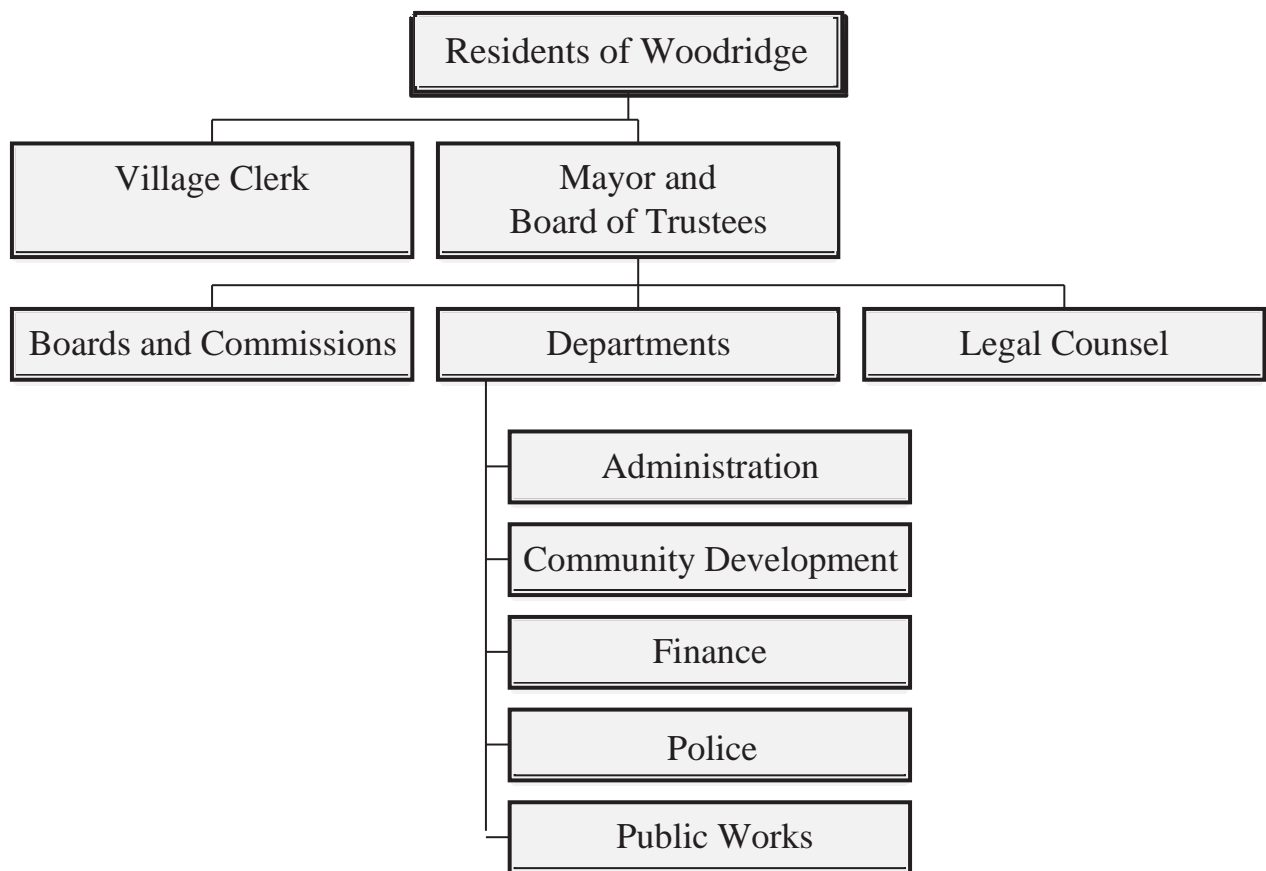
Brian Cunningham

Chief of Police

Kimberly Clarke

Director of Community Development

Village of Woodridge Organization Chart



Incorporated August 24, 1959 – Strong Mayor Form of Government

Ordinance No.

ORD-2022-65

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, 2023 and Ending December 31, 2023

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 16, 2022, 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 October 19, 2022, 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 4, 2022, in the Daily Herald, a newspaper of general circulation in the municipality;

WHEREAS, said Village has held a public hearing pursuant to said notice, 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.

Ordinance No.

ORD-2022-65

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, 2023 and ending December 31, 2023.

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 1st day of December, 2022.

RESULT: **ADOPTED [4 TO 0]**

MOVER: Kay Page, Trustee

SECONDER: Gregory Abbott, Trustee

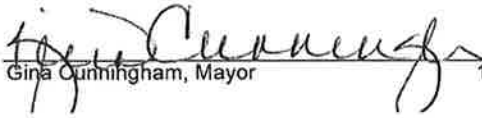
AYES: Gregory Abbott, Mary Anne Blair, Mike Krucek, Kay Page

ABSENT: Joe Kagann, Mike Martinez

Ordinance No.

ORD-2022-65

APPROVED this 1st day of December, 2022.


Gina Cunningham, Mayor 12/21/2022

ATTEST:


Joe Heneghan, Village Clerk 12/2/2022

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 1st day of December, 2022.


Joe Heneghan, Village Clerk 12/2/2022

FISCAL YEAR 2023

EXECUTIVE SUMMARY

To The Mayor and Trustees:

It is our pleasure to submit the Fiscal Year 2023 Operating and Capital Budget for the Village of Woodridge. This budget represents the Village's financial plan for FY2023 which is centered around the village's mission, *"to achieve a high quality of life by providing superior services in a fiscally responsible manner"* in mind. The budget format is consistent with Generally Accepted Accounting Principles (GAAP), and is in accordance with all applicable federal, state and local laws.

This year's budget is focused on maintaining current service levels, and allocating funding for infrastructure improvements, including the construction of a new Police Department building, and cold storage for Public Works despite cost increases from inflationary pressures and supply chain issues. Following the budget workshops, where the FY 2023 Proposed Budget was reviewed, the Village Board approved a \$1 million transfer and a \$3.8M transfer from the General Fund to fund water main and water meter replacements.

Highlights of the Budget Plan:

- The adopted budget for FY2023 is \$80.7M against revenues of \$70.1M, for a planned spend down of reserves of \$10.6M. This spend down of reserves is primarily in the Capital Projects Fund and reflects the spending down of the bond proceeds for the new Police Department facility and Public Works Storage buildings.
- The Village is budgeting to spend over \$36M in capital outlay in FY2023, with the largest capital expense being the construction of the Police and Public Works facilities. This makes capital projects the biggest expense of the Village for FY2023, totaling 45% of the entire budget. This is followed by personnel costs of \$14.9M, equaling 18% of the budget (excludes contribution to police pensions).
- This draft budget includes two iterations of the General Fund. One shows what the fund balances look like with the ARPA funds included. These schedules are in blue. The other iteration shows the General Fund without ARPA funding and are in mauve.

You will recall that the Village received half of their \$4.5M allotment in 2021 and is awaiting payment by the State for their second tranche in 2022. Now that the Board has determined that these funds will be used for revenue replacement in the General Fund, recognition of these dollars will occur in FY2022, and FY2023, to coincide with the required annual reporting to the Federal Treasury.

By using these funds for revenue replacement in the General Fund, the fund balance has increased, in turn increasing the fund balance percentage of next year's operating expenses from 60% at the end of FY2022 to 79%.

As per the village's Fund Balance Policy, the Board will discuss the General Fund reserves that are in excess of 50% at the Budget Workshop in September to determine if any action is needed

including, but not limited to, transferring excess funds to the Capital Projects Fund for future capital needs.

- The General Fund Budget totals \$25.5M against revenues of \$26.6M resulting in a budget surplus of \$1.1M. This is the first expected budget surplus in the General Fund for several years. The General Fund has been experiencing operational deficits as the increased cost of police pensions has outpaced revenue growth in that fund.
This year's surplus is due to the \$2.27M in ARPA funds that will be recognized as revenue in FY2023. Without these one-time revenues, the fund would budget for the use of reserves to cover an operating deficit of approximately \$850,000. While this remains of concern, two of our largest revenue sources, income and sales taxes, have seen double digit growth the last couple of years, which has lessened the reliance on reserves in this fund.
- The village has been very cognizant of the impact of property taxes on residents. As such, for the last several years, the village has only increased their levy by the amount of new growth from new construction that has happened in the village. This approach 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 2021 totals \$5.8M, which equals an increase in revenues of \$14,000. When applied to the estimated full growth of the Village's Equalized Assessed Valuation (EAV) of 4.6%, this would reduce the Village's property tax rate to .2341 per \$100 of EAV this year. Based on this tax rate, for every \$100,000 in market value, a taxpayer will pay the Village \$78.03 in property taxes, a savings of \$2.44 per \$100,000 they paid to the Village this year. Last year staff reviewed with the Board the impact of not abating 100% of the property tax levy for debt. Years ago the Village did not abate fully abate these taxes. With the exception of 2011-2014, when the Village's tax rate increased due to the housing bubble collapse, the Village's tax rate has been on the decline for many years. With the increased police pension funding requirements, which now take over 100% of the property tax levy to fund, this may be something the Board wishes to revisit.

CONSOLIDATED BUDGET

The Village has fifteen funds with a total proposed budget of \$80.7M. Total budget by fund and summary information on revenues and expenditures village-wide can be found in the first few sections of the budget book.

REVENUES

Revenues across all funds total \$70.1M. This is 20%, or \$11.6M, higher than the FY2022 budget. FY2021 and 2022 included bond proceeds for the Police/Public Works project that artificially increased revenues in those years. The increase in revenues from ARPA funds in FY2023 has offset some of this variance, as well as revenues outperforming previous years, most notably sales and income taxes.

- Sales tax revenues are seeing a nice boost from online sales taxation that also includes home-rule taxes. It is expected sales taxes will bring in \$2M in additional revenues in FY2023 compared to FY2019.
- Income tax revenues are also strong at \$4.3M expected for FY2023. This is almost \$1.4M higher than pre-pandemic revenues (FY2019). The Illinois Municipal League provides estimates on these revenues and they cite the increases in all components of income taxes. The labor market has rebounded significantly and both individual and corporate income taxes have been robust.
- Interest earnings are rising with the ongoing increases in the Federal Funds Rate increasing interest revenues slightly. The village ladders their investments over a 3-year period so investment income growth somewhat lags a rising interest rate environment. As of the fall 2022, the village was able to investment in a security with a 3-year maturity at a rate of 4.0-4.5%.

A large portion of overall interest earnings is from the Police Pension Fund, who actively invests a \$54M portfolio. Over 50% of their portfolio is in stocks. Market volatility in FY2022 is impacting earnings in this fund, where an investment loss for the year is expected. FY2023 revenues are conservative anticipating continued volatility into the new year.

- The Village Board recently voted to allow 2 cannabis dispensaries within village limits. They also passed a 3% Local Cannabis tax. Revenues currently do not include revenues from this source, but will be monitored and added should a dispensary be anticipated.

EXPENSES

Expenditures across all funds total \$80.7M, which is \$3.9M more than FY2022's budget, and \$17.5M higher than FY2022 year-end projections. This variance to budget is the completion of the Police and Public Works facilities project in FY2023 and the variance to year-end is primarily related to the timing of capital project payouts, several of which are being carried forward and will be completed in the new year.

- **Personnel-** At \$15M, is \$400,000 higher than FY2022 and currently reflects a 3.5% increase in salaries to create the merit pool for non-union employees. Civilian union employee wage increases per their contract are consistent with the non-union salary plan at 3.5% merit pool. Wages for the police union are currently reflective of a 2.75% increase on a 9 step pay plan, which at the time of the budget preparation was agreed upon. Personnel costs represent 21% of expenses.
- **Services-** Services are budgeted at \$7M, which is just about \$500,000 higher than FY2022. This is the result of increases for continued information technology support from the GAD group and an increase in our social worker contract to full-time support to the village as well as updated pricing for various professional contracts including HVAC and janitorial services. Services represent 10% of expenses to account for the new PD/PW Facility.

- **Commodities-** Makeup \$6.2M of the FY2023 budget, which is about \$500,000 more than FY2022. The primary reason for this increase is the increase in cost of goods due to inflation which rose dramatically in 2022 and remains at historic levels. Commodities represent 9% of expenses.
- Capital expenses are the largest expense to the village in FY2023. At just over \$36M, this represent 45% of the budget.

CAPITAL BUDGET AND PLAN

The Five-Year Capital Improvement Program covers the years 2023-2027, and 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 FY2023 are presented to the Board for approval as part of the Operating Budget.

The Five-Year Capital Plan consists of \$57M in capital projects, vehicles, and equipment, across all funds. \$31M is budgeted in FY2023, which is higher than a typical budget year because of the construction costs for the new Police Building and Public Works Storage project. Projected expenses for that project total \$17.8M in FY2023.

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.

- **General Capital Projects-** Excluding the Police/Public Works facilities project, there is \$1.1M budgeted for various projects in FY2023, including storm system repairs and linings, the remodel of the Village Hall lobby, bridge repairs, an electronic message board and a police drone.
- **Water and Sewer Projects-** \$6.2M is budgeted in FY2023 for various water/sewer system improvements including \$3.5M in water main replacement and \$1.8M in sanitary sewer rehab and improvements.
- **Roadway Improvements-** Road resurfacing and restoration projects total \$12.3M for five years. FY2023 is the second year where we have allocated of over \$3.5M for roads. Revenues from the relatively new Transportation Renewal Fund, as well as grant dollars has helped the village spend more on our roads. In addition to that, the Village uses regular state shared Motor Fuel Tax dollars and revenues from a local gas tax to help fund these projects.
- **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. Over the next five years, \$7.2M in purchases are planned, with \$2.5M planned for FY2023.

Village-wide meter replacement program at \$3.6M is the largest expense over the five years. This project is expected to begin in FY2023.

FISCAL YEAR 2022 ACCOMPLISHMENTS

The Village accomplished many goals as defined in the FY2021 Budget despite the continued challenges that COVID presented this year. A complete list of accomplishments can be found within the individual department's cost centers.

Highlights:

- The Board approved the retail sale of cannabis in the Village and currently allows licensing for two dispensaries. The Board also implemented a 3% Municipal Cannabis Retailers Occupation Tax
- Continued to manage increased building permit activity from the 2021 Tornado. Over 2,300 building permits were issued in 2021 and activity remains brisk in 2022.
- Broke ground on the new Police Facility and Public Works Storage project. This \$32M project is expected to be completed in 2023.
- Expanded the GRIT program to encompass all grade levels and provided active shooter training to schools, businesses and staff.
- Created and executed a technology plan to support the new police facility and planned for equipment to be available when the facility is completed in 2023.
- Upgraded the village's ERP system to v2019.1, on-boarded a contracted information technology group to provide additional support to the village, continued upgrades to technology which included new computers for staff.

CHALLENGES AND UNCERTAINTIES

Every year local governments face any number of challenges they must navigate through. The village's resiliency in the face of adversity is evidenced through our past ability to weather through many major challenges including the Great Recession, the 2020 tornado, and the COVID-19 Pandemic.

This coming year is no exception. The threat of a looming recession, a sharp rise in inflation to a level not seen in 30 years, a changing post-Covid economic landscape that has given rise to supply chain issues and a labor market shortage. Continued market volatility impacts pension funding requirements and continually increasing infrastructure needs as the community ages.

- **Economic Uncertainty-** Inflation and supply chain issues are arguably two of the most prominent issues facing the economy in 2022. These two problems have wreaked havoc with

the stock market, and has impacted not only the family unit, but businesses as well.

Government is no exception. Rising costs to maintain the desired level of service is impacting this year's budget. Inflation rose to 9.1% in June 2022, the highest in over 40 years. As of August it appears to have stabilized and sits at 8.3% over the past year. The Federal Open Markets Committee has committed to continued interest rate hikes to reduce inflation and stabilize the labor market. This has economists concerned we may be facing another economic downturn.

- **Pressures from a Reduced Labor Force-** Demographic, economic, and social forces specifically as a result of the pandemic are impacting the labor force. Coined *the Great Resignation*, 47 million workers quit their jobs in 2021, many in search of improved work-life balance and flexibility. In addition, baby-boomers continue to exit the workforce in large numbers. The result is a reduction in the number of people in the labor market. As a result, industries across the board are facing labor shortages that is impacting service levels, sometimes severally.
- **Pension Funding-** The increase in funding public pensions, specifically public safety pensions, has been substantial over the last 6 years. Changing assumptions to reflect new long-term expectations, such as reducing the expected investment return rate has added to this already significant expense. The amount needed to fund public safety pensions in FY2023 is \$4M. Beginning several years ago the property tax levy for the village is no longer sufficient to cover this cost in its entirety; therefore, revenues once used for other purposes now must be used to fund pensions. Although the annual contribution has leveled off, the level of funding required is significant. This is putting stress on the General Fund and has created an operating deficit. The growth in sales tax revenues post pandemic has reduced this deficit, but the long-term outlook indicates another funding source will be needed in future years.

BUDGET IN BRIEF

Since 2019, the Village has also prepared a Budget-in-Brief that is a summary of the budget presented in an easy to read format intended for the non-financial reader. This report is prepared after the budget has been finalized and approved and will be made available on the Village's website, under Financial Reports on the Finance Department page.

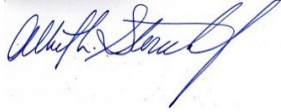
ACKNOWLEDGEMENTS

This budget document is a collaborative effort of all village departments and represents countless hours of staff time over several months. Our heartfelt thanks to all staff who helped create this spending plan. This budget truly reflects your professionalism, your collective knowledge, a lot of hard work, and your commitment to the village.

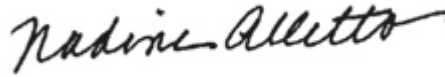
We would also like to recognize Fiscal Operations Manager, Traci Marrocco. Her extensive knowledge of budgeting and her leadership and oversight of this complex process is the reason the Village has consistently received recognition from the Government Finance Officers Association for preparing an award winning budget document. Additionally, thanks to our newest addition to the budgeting team, Andrea Ayala, who assisted in preparing all the schedules, graphs, and forecasts presented in this document.

Finally, we'd like to express our appreciation to the Mayor and Village Board, who through their leadership provide the framework from which this budget is built.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "Al Stonitsch".

Al Stonitsch
Village Administrator

A handwritten signature in black ink, appearing to read "Nadine Alletto".

Nadine Alletto
Director of Finance



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Woodridge
Illinois**

For the Fiscal Year Beginning

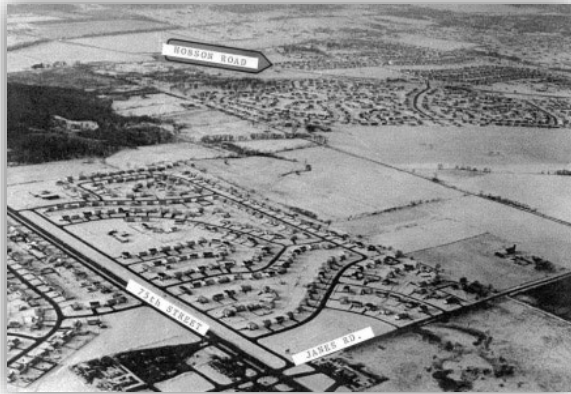
January 01, 2022

Christopher P. Morrill

Executive Director

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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 2022 we issued 17 permits for single family detached homes within the Village. 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 2023 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. *this statistic.*

Nine industrial business parks and various industrial sites — including the 920-acre Internationale Centre — offer over 13 million square feet of business space for new and existing industry. In 2022 there was a total of 13,314,442 square feet of industrial warehouse in the community, with over 7,500 employees and almost a 98% occupancy rate. 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 \$1.3 billion.

The Village has several major employers that call Woodridge their home, including Edward Don & Company, MPS Chicago Inc., Eaton Corporation, Senior Midwest Direct, Champion Packaging & Distribution, Parker Hannifin Corporation, The Morey Corporation, Hendrickson International, Teledyne Storm Microwave, Home Run Inn Pizza and AMS Mechanical.

Woodridge is also home to several national retailers, including Target, Kohl's, Home Depot, Bath & Body Works, Jewel, and Hobby Lobby, and 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 \$10 Million dollars in sales tax revenues in 2022.



VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Community Profile

The Village welcomed over twenty new businesses – both large and small - in 2022. Eaton Corporation, a global power management company made up of approximately 85,000 employees worldwide, occupied the new 370,000 square foot industrial building constructed on the site of the former AMC Theater at 10000 Woodward Avenue. Everclean Car Wash opened its new facility at 6804 Route 53. Smaller businesses such as A&O Beauty Supplies and A&O Braiding School opened up in the 83rd Street center at the corner of Janes Avenue and 83rd Street, and Pho Noodle Station opened up in the Woodgrove Festival shopping center at 1001 75th Street.



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
- Strategic Management & Goal Setting
- Accomplishments/Performance Measures
- Personnel Summary
- Statistical information
- Fund Structure
- Fund Summary & Changes in Fund
- Balance Revenue Graph & Summaries
- Revenue Assumptions
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VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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 2023 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 2023 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 2023 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.

FY2023 BUDGET DEADLINES

May

- 5/10: Finance to distribute Budget Prep Manual

June

- **6/16 : DEADLINE:** Budgets due in Munis, capital project slides, and department revenue estimates due

July

- July 1- July 31: Department budget meetings

August

- **8/5: DEADLINE:** Cost center pages and statistical graph
- **8/19: DEADLINE:** Final budget memos and performance measures
- **8/26:** Budget Workshop power points and budget memos due (if applicable)

September

- 9/1: Budget Workshop binders distributed to Village Board
- 9/20 and 9/27: Budget Workshop I and II

October

- 10/6: FY2023 Budget Workshop III (if needed)
- **10/14 : DEADLINE:** Final changes to budget roll-overs and year-end estimates

November

- 11/17: Adopt FY2023 Budget Ordinance

December

- 12/1: File FY2023 Budget with county clerks

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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 2023 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 2023 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 2023 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 2023 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 2023 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 2023 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 2023 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 2023 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 2023 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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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.

Department Budget Assignments

Departments	Fund Name	Org Code
Legislative	General Fund	1011111
Administration	General Fund	1011210-1011222
	Charitable Contributions	2061113
Community Development	General Fund	1011310
	SSA#5	2423110
Customer Service	General Fund	1011410
Finance	General Fund	1011510
	General Fund	1019970-1019999
	Debt Service Fund	4011570
	Police Pension Fund	7012137
	All Funds	Revenues
Police	General Fund	1012110-1012136
	State Drug Enforcement Fund	2012110
	Federal Drug Enforcement Fund	2022110
Public Works	General Fund	1013140-1013145
	Motor Fuel Tax Fund	2103110
	SSA #1 – Seven Bridges	2403110
	SSA #2 – Richfield Place	2413110
	Capital Projects Fund	3015110
	Equipment Replacement Fund	3025110
	Water and Sewer Fund	5013110-5013148
	Water and Sewer VERP	5025150
	Municipal Garage Fund	6013160-6013161

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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.

2022 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) Facilitated the comprehensive review of the Village's Risk Management policies and practices through IRMA's IMAP analysis	X		X		
2) On-boarded contract IT assistance through the GAD Group.		X			X
3) Disseminated absentee voting, precinct location, and other voter-related information to the public.				X	



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					
4) Building Division staff were required to submit a reassessment of damaged Village properties to meet Federal Emergency Management Agency (FEMA) requirements. Building Division staff were able to pull together a cadre of building inspections from the seven County region to assist with this reassessment with completion in just under two weeks.	✕	✕			
5) In 2021, 2,300 building permits were issued by the Community Development Department. This is 600 permits above the previous record for a calendar year.	✕	✕		✕	
6) In 2022, Community Development granted the first Special Use Permit for a cannabis dispensary at the northwest corner of Woodward and Boughton.		✕			



CRITICAL SUCCESS FACTORS

Finance Department

	Safe & Reliable Infrastructure	Strong & Forward-thinking Business Environment	Sustainable Financial Position	Increase Communication and Community Engagement	Strengthen Workforce and Talent
7) Successfully completed a clean 2021 audit, on schedule, with no management comments from auditors			✗		
8) Began implementation of a new ACH payment process to vendors, decreasing the Village's exposure to potential fraud, and the time it takes to pay vendors.	✗	✗	✗		
9) Received the "Triple Crown" achievement from the Government Finance Officers Association (GFOA), where the Finance Department received the three prestigious Financial Reporting awards.			✗		



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					
10) The Defensive Tactics Program featuring techniques adapted from Brazilian Ju-Jitsu which will allow officers to utilize safer methods and techniques in use of force situations	✗				✗
11) Develop a data-driven approach to crime reduction with an emphasis on interagency collaboration	✗		✗		
12) Initiated several ongoing investigations into Paycheck Protection Program loan fraud	✗	✗			



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					
13) Completed the immediate repairs at 1 Plaza, Police and Public Works: Roof Replacement; HVAC and boiler replacements.	✗				
14) Engineering review of private subdivision and commercial developments.	✗				
15) Replacement of Street Signs to Retro-reflectivity Standard & Park Signage	✗				

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
2022 Accomplishments					
Facilitated the comprehensive review of the Village's Risk Management policies and practices through IRMA's IMAP analysis	✕		✕		
In 2022, Community Development granted the first Special Use Permit for a cannabis dispensary at the northwest corner of Woodward and Boughton.		✕			
Replacement of Street Signs to Retro-reflectivity Standard & Park Signage	✕				
Received the "Triple Crown" achievement from the Government Finance Officers Association (GFOA), where the Finance Department received the three prestigious Financial Reporting awards.			✕		
The Defensive Tactics Program featuring techniques adapted from Brazilian Ju-Jitsu which will allow officers to utilize safer methods and techniques in use of force situations	✕				✕

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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.

		2020 Actual	2021 Actual	2022 Year-End Est	2023 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. Percentage of subscribers who open E-News compared with industry average of 36%.	N/A	48%	57%	57%
	2. Percentage of subscribers who open one or more link(s) compared with industry average of 1%.	N/A	7%	7%	7%

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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 inspection staff work with residents/applicants to address code issues prior to submittal and ensure that adequate information is submitted at the time of application.

From 2020 to 2021, 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 2023, our goal is two and a half 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.

		2020 Actual	2021 Actual	2022 Year-End Est	2023 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.	1.86	3.30	3.42	2.5

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Performance Management

Finance Department – Goal #1

In order to improve our residents' payment experience, the Village has begun implementation of a new payment portal for water billing customers. Estimated completion in Q1 2023. This new portal is anticipated to:

- ✓ Enhance customer experience
- ✓ Modernize and increase customer payment options
- ✓ Streamline the payment process for both residents and staff
- ✓ Reduce the number of delinquent and disconnected accounts

I. Performance Goal

a. Implement new billing payment portal for water billing customers

		2020 Actual	2021 Actual	2022 Year-End Est	2023 Budget
Strategic Goal	Enhance water billing online payment experience				
Performance Measure	Increase the number of water billing customers that pay online				
Key Performance Indicators	1. % of online payments ¹	67%	68%	68%	75%
	2. % of automatic payments ²	28%	32%	33%	37%
	3. # of delinquent accounts per month ³	665	706	611	550
	4. # of service disconnections per month ⁴	22	16	24	21

¹ Online credit/debit card payments + e-check/bank payments as compared to ALL water.

² Credit/debit card autopay + e-check/bank autopay payments as compared to ALL water payments.

³ Average number of water accounts assessed late fees each month. Due to the COVID-19 pandemic, the Village suspended late penalties for several months during 2020 and 2021.

⁴ Average number of water accounts due for disconnection each month. Due to the COVID-19 pandemic, the Village suspended water shut-offs for several months during 2020 and 2021.

⁵ All 2022 Year-end estimates are calculated based on January-June actual amounts multiplied by a factor of two.

⁶ 2023 Budget estimates include 10% increase to online and autopayments while also reducing delinquent and disconnected accounts by 10%. The Village currently receipts around 56,000 water payments annually.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Performance Management

Finance Department – Goal #2

In order to provide a more efficient and secure payment process, as well as to satisfy many vendor requests, the Village will be implementing a new ACH payment process. Estimated completion Q4 2022. This new method of payment is anticipated to produce:

- ✓ Faster payments
- ✓ Lower cost to the Vendor, the Village and taxpayers
- ✓ Less Village and vendor staff time required to process and track checks
- ✓ Greatly reduced potential for check fraud

II. Performance Goal

a. Implement ACH payment process to vendors

		2020 Actual	2021 Actual	2022 Year-End Est	2023 Budget
Strategic Goal	Process AP payments in the most efficient, secure, and cost-effective manner possible				
Performance Measure	Increase the number of ACH payments to vendors				
Key Performance Indicators	1. # of vendors on ACH ¹	N/A	N/A	2	20
	2. % of ACH payments ²	N/A	N/A	<1%	4%

¹ Reflects the number of AP vendors set up on ACH payments.

² Reflects the number of ACH payments as compared to ACH + check payments.

³ Reflects year-end projection; only one vendor signed up as of the time of this report (August 2022) as a pilot vendor.

⁴ 2023 Budget projection reflects 20 ACH vendors and 100 total ACH payments. The Village currently issues around 2,500 checks annually, not including miscellaneous one-time payment vendors

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

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.

		2020 Actual	2021 Actual	2022 Year-End Est	2023 Budget
Strategic Goal: Increase Communication & Community Engagement					
Performance Measure	Reduce the number of burglary to motor vehicle incidents	55	110	100	100
Key Performance Indicators	1. Total Proactive Patrols*	6,697	9,220+	6,000	6,000
	2. Number of public service announcements promoting the “Lock Your Car – That’s the Key” campaign	6	7	6	4

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

**Village of Woodridge | Fiscal Year 2023 Budget
Personnel Summary - Full Time Equivalents**

	2019	2020	2021	2022	2022	2023
DEPARTMENT/Cost Center	ACTUAL	ACTUAL	ACTUAL	BUDGET	AUTHORITY TO FILL	BUDGET
ADMINISTRATION						
Village Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Village Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Assistant to the Village Administrator	1.00	1.00	0.00	1.00	1.00	1.00
Manager (HR, IT)	2.00	2.00	2.00	2.00	2.00	2.00
Coordinator	2.00	0.00	0.00	1.00	0.00	0.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	0.00	1.00	1.00	1.00	1.00
Office Associate	1.00	0.00	0.63	0.63	0.75	0.75
TOTAL	10.00	6.00	6.63	8.63	7.75	7.75
COMMUNITY DEVELOPMENT						
Director of Community Development	1.00	1.00	1.00	1.00	1.00	1.00
Building Commissioner	0.75	0.75	0.75	0.75	0.75	0.75
Senior Planner	1.00	0.00	0.00	0.00	1.00	1.00
Planner	1.00	1.00	1.00	2.00	1.00	1.00
Building Inspector	2.00	1.00	1.00	2.00	2.00	2.00
Building Permit Technician	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Office Associate	0.75	0.00	0.00	0.00	0.00	0.00
TOTAL	8.50	5.75	5.75	7.75	7.75	7.75
CUSTOMER SERVICE						
Building Commissioner	0.25	0.25	0.25	0.25	0.25	0.25
Office Associate	2.38	2.13	2.00	2.00	2.00	2.00
TOTAL	2.63	2.38	2.25	2.25	2.25	2.25
FINANCE						
Director of Finance	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Director of Finance	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Manager	0.75	0.75	0.75	0.00	0.00	0.00
Fiscal Operations Manager	0.00	0.00	1.00	1.00	1.00	1.00
Finance Analyst	1.00	1.00	0.00	0.00	0.00	0.00
Budget Analyst	0.00	0.00	0.00	0.00	1.00	1.00
Fiscal Assistant II	1.00	1.00	1.00	1.00	1.00	1.00
Fiscal Assistant I	1.00	2.00	1.00	1.00	2.00	2.00
Administrative Assistant	1.00	0.00	0.00	2.00	0.00	0.00
Office Associate	0.37	1.00	0.00	0.00	0.00	0.00
TOTAL	7.12	7.75	5.75	7.00	7.00	7.00

**Village of Woodridge | Fiscal Year 2023 Budget
Personnel Summary - Full Time Equivalents**

DEPARTMENT/Cost Center	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 AUTHORITY TO FILL	2023 BUDGET
POLICE DEPARTMENT						
Chief of Police	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Chief	2.00	2.00	2.00	2.00	2.00	2.00
Sergeant	7.00	7.00	7.00	7.00	7.00	7.00
Officer	41.00	41.00	41.00	41.00	43.00	41.00
Records Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Community Service Officers	4.00	2.00	3.00	4.00	4.00	4.00
Management Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Investigative Aid	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	2.00	1.00	1.00	1.00	1.00	1.00
Records Assistant	2.50	2.00	2.00	2.00	2.00	2.00
Crossing Guard (Seasonally adjusted)	1.60	0.00	1.60	1.60	1.60	1.60
TOTAL	64.10	59.00	61.60	62.60	64.60	62.60
PUBLIC WORKS						
Director of Public Works	1.00	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	1.00
Civil Engineer	2.00	1.00	2.00	2.00	2.00	2.00
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Foreman	4.00	4.00	4.00	4.00	5.00	5.00
Water Plant Operator	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	16.00	16.00	16.00	16.00	17.00	16.00
Technician	3.75	3.00	3.00	3.75	3.00	3.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Office Associate	1.63	1.63	1.63	1.63	1.63	1.63
Seasonal Workers	2.99	0.00	0.46	2.76	2.76	2.76
TOTAL	35.37	30.63	32.09	35.14	36.39	35.39
GRAND TOTAL FULL-TIME EQUIVALENTS	127.72	111.51	114.07	123.37	125.74	122.74

FULL-TIME EMPLOYEE EQUIVALENTS PER 1,000 RESIDENTS

Population	32,971	34,158	34,158		34,158	34,158
Average per 1,000 Residents	3.87	3.26	3.34		3.68	3.59

CHANGES IN PERSONNEL:

Administration

- The Administrative Assistant and Office Associate retired in 2020 under the Voluntary Separation Program.
- The Assistant to the Village Administrator position was vacant at the end of 2021, and will be filled in 2022.
- The HR Coordinator retired in 2020. The duties were transferred to the Administrative Assistant.
- The IT Coordinator separated from the Village in 2021. The Village has outsourced this position.
- The Office Associate position part-time hours increased to 30 hours/week to reflect actual hours worked.

**Village of Woodridge | Fiscal Year 2023 Budget
Personnel Summary - Full Time Equivalents**

	2019	2020	2021	2022	2022 AUTHORITY TO FILL	2023
DEPARTMENT/Cost Center	ACTUAL	ACTUAL	ACTUAL	BUDGET		BUDGET

Community Development

- The Building Inspector and Senior Planner separated from the Village in 2020. These positions were filled in 2022.
- The full-time Office Associate retired in 2020 under the Village's Voluntary Separation Program.

Finance

- In 2019 and 2021, the Fiscal Assistant II separated from the Village and a Fiscal Assistant I was promoted.
- 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 separated from the Village in 2021.
- The Accounting Manager retired in January of 2022, and the Fiscal Operations Manager position was created as part of the Department's succession planning. The Finance Analyst was promoted to Fiscal Operations Manager and a Budget Analyst position replaced the Finance Analyst.

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, and the position is budgeted to be filled in 2021.
- One Records Assistant retired in 2020, and the part-time position was changed to full-time.
- Due to upcoming retirements, 43 position officer positions were budgeted in 2023.

Public Works

- Office Associate position reduced to part-time in 2019
- The Facilities Technician was promoted to the newly created Facilities Foreman position.
- The number of Maintenance Worker positions was increased due to staffing shortages.

Employee Summary - 2023 Budget

Reflects 3.5% salary increase for non-sworn; updated 9-step salary plan for PD-sworn union

				2023 BUDGETED						
Department	Last Name	First Name	Position	Salary	Health Ins.	IMRF	FICA	Medicare	Life Ins.	TOTAL
ADMINISTRATION	SALAUDDIN	SHAEERA	ADMINISTRATIVE ASSISTANT	\$ 58,513	\$ -	\$ 4,055	\$ 3,628	\$ 848	\$ 81	\$ 67,125
ADMINISTRATION	(unfilled)	(unfilled)	ASST TO VILLAGE ADMINISTRATOR	\$ 80,926	\$ 10,197	\$ 5,608	\$ 5,017	\$ 1,173	\$ 97	\$ 103,018
ADMINISTRATION	HALIK	MARGARET	ASST VILLAGE ADMINISTRATOR	\$ 156,918	\$ 17,786	\$ 10,874	\$ 9,729	\$ 2,275	\$ 97	\$ 197,679
ADMINISTRATION	DAVIES	LESLIE	EXECUTIVE ASSISTANT	\$ 87,167	\$ 5,136	\$ 6,041	\$ 5,404	\$ 1,264	\$ 97	\$ 105,109
ADMINISTRATION	ALBRIGHT	MAUREEN	HUMAN RESOURCES MANAGER	\$ 134,119	\$ 10,197	\$ 9,294	\$ 8,315	\$ 1,945	\$ 97	\$ 163,967
ADMINISTRATION	BANDA	SAMUEL	INFORMATION TECH MANAGER	\$ 134,119	\$ 10,197	\$ 9,294	\$ 8,315	\$ 1,945	\$ 97	\$ 163,967
ADMINISTRATION	SWANSON	JUDITH	OFFICE ASSOCIATE-PT	\$ 33,168	\$ -	\$ 2,299	\$ 2,056	\$ 481	\$ 46	\$ 38,050
ADMINISTRATION	STONITSCH	ALBERT	VILLAGE ADMINISTRATOR	\$ 183,206	\$ 17,786	\$ 12,696	\$ 11,359	\$ 2,656	\$ 97	\$ 227,801
COMMUNITY DEVELOPMENT	FRIEDLEY	ALISA	ADMINISTRATIVE ASSISTANT	\$ 80,558	\$ -	\$ 5,583	\$ 4,995	\$ 1,168	\$ 97	\$ 92,400
COMMUNITY DEVELOPMENT	ALWIN	ERIC	BUILDING COMMISSIONER	\$ 139,501	\$ 17,786	\$ 9,667	\$ 8,649	\$ 2,023	\$ 97	\$ 177,724
COMMUNITY DEVELOPMENT	CONNOR	BRENDAN	BUILDING INSPECTOR	\$ 79,697	\$ 17,786	\$ 5,523	\$ 4,941	\$ 1,156	\$ 97	\$ 109,199
COMMUNITY DEVELOPMENT	GIUNTOLI	ROY	BUILDING INSPECTOR	\$ 85,036	\$ 10,197	\$ 5,893	\$ 5,272	\$ 1,233	\$ 97	\$ 107,727
COMMUNITY DEVELOPMENT	FLORES	JANET	BUILDING PERMIT TECHNICIAN	\$ 69,256	\$ 10,197	\$ 4,799	\$ 4,294	\$ 1,004	\$ 96	\$ 89,645
COMMUNITY DEVELOPMENT	SLOAN	MELISSA	CUSTOMER SERVICE REP	\$ 55,004	\$ 10,197	\$ 3,812	\$ 3,410	\$ 798	\$ 76	\$ 73,296
COMMUNITY DEVELOPMENT	ZACCANTI	DENISE	CUSTOMER SERVICE REP	\$ 66,242	\$ 5,136	\$ 4,591	\$ 4,107	\$ 961	\$ 91	\$ 81,127
COMMUNITY DEVELOPMENT	CLARKE	KIMBERLY	DIRECTOR OF COMMUNITY DEVELOPMENT	\$ 145,000	\$ 10,197	\$ 10,049	\$ 8,990	\$ 2,103	\$ 97	\$ 176,434
COMMUNITY DEVELOPMENT	(unfilled)	(unfilled)	PLANNER	\$ 74,840	\$ 10,197	\$ 5,186	\$ 4,640	\$ 1,085	\$ 97	\$ 96,044
COMMUNITY DEVELOPMENT	BALDASSARI	GABRIELLA	SENIOR PLANNER	\$ 88,005	\$ 17,786	\$ 6,099	\$ 5,456	\$ 1,276	\$ 97	\$ 118,719
FINANCE	CLARY	DAREN	ASST DIRECTOR, FINANCE	\$ 105,121	\$ 17,786	\$ 7,285	\$ 6,518	\$ 1,524	\$ 97	\$ 138,331
FINANCE	AYALA	ANDREA	BUDGET ANALYST	\$ 66,220	\$ -	\$ 4,589	\$ 4,106	\$ 960	\$ 91	\$ 75,966
FINANCE	ALLETTO	NADINE	DIRECTOR OF FINANCE	\$ 169,727	\$ 10,197	\$ 11,762	\$ 10,523	\$ 2,461	\$ 97	\$ 204,766
FINANCE	DAVILA	KARINA	FISCAL ASSISTANT I	\$ 57,975	\$ -	\$ 4,018	\$ 3,594	\$ 841	\$ 80	\$ 66,508
FINANCE	FLYNN	NATALIE	FISCAL ASSISTANT I	\$ 51,225	\$ -	\$ 3,550	\$ 3,176	\$ 743	\$ 71	\$ 58,764
FINANCE	MEDINA	TALIA	FISCAL ASSISTANT II	\$ 58,801	\$ 10,197	\$ 4,075	\$ 3,646	\$ 853	\$ 81	\$ 77,652
FINANCE	MARROCCO	TRACI	FISCAL OPERATIONS MANAGER	\$ 96,079	\$ -	\$ 6,658	\$ 5,957	\$ 1,393	\$ 97	\$ 110,184
MAYOR & BOARD			MAYOR & BOARD OF TRUSTEES	\$ 43,200	\$ -	\$ -	\$ 2,678	\$ 626	\$ -	\$ 46,505
POLICE	WARD	PAMELA	ADMINISTRATIVE ASST-POLICE	\$ 79,395	\$ -	\$ 5,502	\$ 4,923	\$ 1,151	\$ 97	\$ 91,068
POLICE	CUNNINGHAM	BRIAN	CHIEF OF POLICE	\$ 176,487	\$ 5,136	\$ -	\$ -	\$ 2,559	\$ 97	\$ 184,279
POLICE	(unfilled)	(unfilled)	COMMUNITY SERVICE OFFICER	\$ 70,526	\$ 10,197	\$ 4,887	\$ 4,373	\$ 1,023	\$ 97	\$ 91,102
POLICE	ALMARAZ	DIEGO	COMMUNITY SERVICE OFFICER	\$ 49,471	\$ 5,136	\$ 3,428	\$ 3,067	\$ 717	\$ 68	\$ 61,889
POLICE	MOERS	MICHAEL	COMMUNITY SERVICE OFFICER	\$ 70,526	\$ 5,136	\$ 4,887	\$ 4,373	\$ 1,023	\$ 97	\$ 86,041
POLICE	POGSON	EDWARD	COMMUNITY SERVICE OFFICER	\$ 70,526	\$ 17,786	\$ 4,887	\$ 4,373	\$ 1,023	\$ 97	\$ 98,691
POLICE	OSTARELLO	KENNETH	DEPUTY CHIEF	\$ 150,308	\$ 17,786	\$ -	\$ -	\$ 2,179	\$ 97	\$ 170,371
POLICE	STEFANSON	THOMAS	DEPUTY CHIEF	\$ 150,890	\$ 5,136	\$ -	\$ -	\$ 2,188	\$ 97	\$ 158,311
POLICE	KUCHARSKI	ADVIJE	INVESTIGATIVE AIDE	\$ 67,813	\$ 17,786	\$ 4,699	\$ 4,204	\$ 983	\$ 94	\$ 95,580
POLICE	HOFF	JAMES	MANAGEMENT ANALYST	\$ 85,789	\$ 17,786	\$ 5,945	\$ 5,319	\$ 1,244	\$ 97	\$ 116,180
POLICE	(unfilled)	(unfilled)	PATROL OFFICER	\$ 81,043	\$ 10,197	\$ -	\$ -	\$ 1,175	\$ 97	\$ 92,511
POLICE	ALMAZAN	TOMAS	PATROL OFFICER	\$ 81,380	\$ 17,786	\$ -	\$ -	\$ 1,180	\$ 97	\$ 100,443
POLICE	BEAN	JEFFREY	PATROL OFFICER	\$ 115,201	\$ 17,786	\$ -	\$ -	\$ 1,670	\$ 97	\$ 134,754
POLICE	BEGY	HEIDI	PATROL OFFICER	\$ 115,201	\$ -	\$ -	\$ -	\$ 1,670	\$ 97	\$ 116,968
POLICE	BERNARD	GREGORY	PATROL OFFICER	\$ 115,201	\$ 17,786	\$ -	\$ -	\$ 1,670	\$ 97	\$ 134,754
POLICE	BODA	LUKE	PATROL OFFICER	\$ 81,043	\$ -	\$ -	\$ -	\$ 1,175	\$ 97	\$ 82,314
POLICE	BODNAR	WILLIAM	PATROL OFFICER	\$ 115,201	\$ 17,786	\$ -	\$ -	\$ 1,670	\$ 97	\$ 134,754
POLICE	BROCKWAY	DAVID	PATROL OFFICER	\$ 115,201	\$ 5,136	\$ -	\$ -	\$ 1,670	\$ 97	\$ 122,104
POLICE	CALERO	JONATHAN	PATROL OFFICER	\$ 92,700	\$ 17,786	\$ -	\$ -	\$ 1,344	\$ 97	\$ 111,927
POLICE	CYBULSKI	TOM	PATROL OFFICER	\$ 115,201	\$ 17,786	\$ -	\$ -	\$ 1,670	\$ 97	\$ 134,754
POLICE	DUFFIELD	ZACHARY	PATROL OFFICER	\$ 90,466	\$ 17,786	\$ -	\$ -	\$ 1,312	\$ 97	\$ 109,661

Employee Summary - 2023 Budget

Reflects 3.5% salary increase for non-sworn; updated 9-step salary plan for PD-sworn union

				2023 BUDGETED						
Department	Last Name	First Name	Position	Salary	Health Ins.	IMRF	FICA	Medicare	Life Ins.	TOTAL
POLICE	EDSON	STEPHEN	PATROL OFFICER	\$ 115,201	\$ 10,197	\$ -	\$ -	\$ 1,670	\$ 97	\$ 127,164
POLICE	GAGE	JONAH	PATROL OFFICER	\$ 115,201	\$ 17,786	\$ -	\$ -	\$ 1,670	\$ 97	\$ 134,754
POLICE	GILBERT	MARLYS	PATROL OFFICER	\$ 115,201	\$ -	\$ -	\$ -	\$ 1,670	\$ 97	\$ 116,968
POLICE	GUERRA	JAMES	PATROL OFFICER	\$ 115,201	\$ 17,786	\$ -	\$ -	\$ 1,670	\$ 97	\$ 134,754
POLICE	HARVEY	ZACHARY	PATROL OFFICER	\$ 81,380	\$ 5,136	\$ -	\$ -	\$ 1,180	\$ 97	\$ 87,793
POLICE	HOGAN	THOMAS	PATROL OFFICER	\$ 115,201	\$ 17,786	\$ -	\$ -	\$ 1,670	\$ 97	\$ 134,754
POLICE	KASPERSKI	JOHN	PATROL OFFICER	\$ 95,381	\$ 5,136	\$ -	\$ -	\$ 1,383	\$ 97	\$ 101,996
POLICE	KIELBASA	BRETT	PATROL OFFICER	\$ 114,651	\$ 5,136	\$ -	\$ -	\$ 1,662	\$ 97	\$ 121,546
POLICE	KRAWCZYK	CHRISTOPHER	PATROL OFFICER	\$ 115,201	\$ 17,786	\$ -	\$ -	\$ 1,670	\$ 97	\$ 134,754
POLICE	KRISTOF	ADAM	PATROL OFFICER	\$ 103,433	\$ 17,786	\$ -	\$ -	\$ 1,500	\$ 97	\$ 122,816
POLICE	MCINTYRE	DANIEL	PATROL OFFICER	\$ 115,201	\$ -	\$ -	\$ -	\$ 1,670	\$ 97	\$ 116,968
POLICE	MCKIMSON	ROBERT	PATROL OFFICER	\$ 115,201	\$ -	\$ -	\$ -	\$ 1,670	\$ 97	\$ 116,968
POLICE	MICHELS	BRIAN	PATROL OFFICER	\$ 115,201	\$ 17,786	\$ -	\$ -	\$ 1,670	\$ 97	\$ 134,754
POLICE	MURRAY	SEAN	PATROL OFFICER	\$ 115,201	\$ 17,786	\$ -	\$ -	\$ 1,670	\$ 97	\$ 134,754
POLICE	NICHOLAS	SEAN	PATROL OFFICER	\$ 81,043	\$ -	\$ -	\$ -	\$ 1,175	\$ 97	\$ 82,314
POLICE	OUTINEN	KEVIN	PATROL OFFICER	\$ 86,513	\$ 5,136	\$ -	\$ -	\$ 1,254	\$ 97	\$ 93,000
POLICE	OWENS	CORNELL	PATROL OFFICER	\$ 115,201	\$ -	\$ -	\$ -	\$ 1,670	\$ 97	\$ 116,968
POLICE	PANKO	NICHOLAS	PATROL OFFICER	\$ 93,817	\$ 5,136	\$ -	\$ -	\$ 1,360	\$ 97	\$ 100,410
POLICE	PENDERGAST	PATRICK	PATROL OFFICER	\$ 86,513	\$ -	\$ -	\$ -	\$ 1,254	\$ 97	\$ 87,864
POLICE	PHELPS	JOHN	PATROL OFFICER	\$ 115,201	\$ 5,136	\$ -	\$ -	\$ 1,670	\$ 97	\$ 122,104
POLICE	REDIC	ADRIANA	PATROL OFFICER	\$ 100,970	\$ 5,136	\$ -	\$ -	\$ 1,464	\$ 97	\$ 107,667
POLICE	REED	MICHAEL	PATROL OFFICER	\$ 115,201	\$ 5,136	\$ -	\$ -	\$ 1,670	\$ 97	\$ 122,104
POLICE	RION	JAMES	PATROL OFFICER	\$ 115,201	\$ 17,786	\$ -	\$ -	\$ 1,670	\$ 97	\$ 134,754
POLICE	RODRIGUEZ	LUIS	PATROL OFFICER	\$ 100,970	\$ 10,197	\$ -	\$ -	\$ 1,464	\$ 97	\$ 112,728
POLICE	SAENZ	JOSEPH	PATROL OFFICER	\$ 115,201	\$ 17,786	\$ -	\$ -	\$ 1,670	\$ 97	\$ 134,754
POLICE	SANDER	ALEC	PATROL OFFICER	\$ 100,970	\$ 5,136	\$ -	\$ -	\$ 1,464	\$ 97	\$ 107,667
POLICE	SCHAEFER	MATTHEW	PATROL OFFICER	\$ 102,612	\$ 10,197	\$ -	\$ -	\$ 1,488	\$ 97	\$ 114,393
POLICE	SCROGGINS	SIERRA	PATROL OFFICER	\$ 83,069	\$ -	\$ -	\$ -	\$ 1,204	\$ 97	\$ 84,370
POLICE	WAGNER	ALEXANDER	PATROL OFFICER	\$ 114,651	\$ 17,786	\$ -	\$ -	\$ 1,662	\$ 97	\$ 134,197
POLICE	WISTOCKI	DOMINIC	PATROL OFFICER	\$ 80,399	\$ 5,136	\$ -	\$ -	\$ 1,166	\$ 97	\$ 86,798
POLICE	WOLFE	MICHAEL	PATROL OFFICER	\$ 115,201	\$ 5,136	\$ -	\$ -	\$ 1,670	\$ 97	\$ 122,104
POLICE	WOLFE	JOSEPH	PATROL OFFICER	\$ 100,150	\$ 5,136	\$ -	\$ -	\$ 1,452	\$ 97	\$ 106,835
POLICE	GRABAREK	KEITH	POLICE RECORDS SUPERVISOR	\$ 87,619	\$ 17,786	\$ 6,072	\$ 5,432	\$ 1,270	\$ 97	\$ 118,277
POLICE	CRYLEN-CRISTIANO	AMY	RECORDS ASSISTANT	\$ 67,813	\$ 5,136	\$ 4,699	\$ 4,204	\$ 983	\$ 94	\$ 82,930
POLICE	SCHOENEMAN	JAMIE	RECORDS ASSISTANT	\$ 67,813	\$ 5,136	\$ 4,699	\$ 4,204	\$ 983	\$ 94	\$ 82,930
POLICE	BRINKMAN	DENNIS	SERGEANT	\$ 131,988	\$ 5,136	\$ -	\$ -	\$ 1,914	\$ 97	\$ 139,135
POLICE	CHRUSCIEL	ROBERT	SERGEANT	\$ 131,988	\$ 17,786	\$ -	\$ -	\$ 1,914	\$ 97	\$ 151,785
POLICE	JOHNSON	ANTHONY	SERGEANT	\$ 131,988	\$ -	\$ -	\$ -	\$ 1,914	\$ 97	\$ 133,999
POLICE	MOELLER	RAYMOND	SERGEANT	\$ 131,988	\$ 17,786	\$ -	\$ -	\$ 1,914	\$ 97	\$ 151,785
POLICE	MURRAY	DANIEL	SERGEANT	\$ 131,988	\$ 5,136	\$ -	\$ -	\$ 1,914	\$ 97	\$ 139,135
POLICE	PORRAS	JODY	SERGEANT	\$ 131,988	\$ 17,786	\$ -	\$ -	\$ 1,914	\$ 97	\$ 151,785
POLICE	WALTERS	MARK	SERGEANT	\$ 131,988	\$ 10,197	\$ -	\$ -	\$ 1,914	\$ 97	\$ 144,195
PUBLIC WORKS	HANSEN	JUDY	ADMINISTRATIVE ASSISTANT	\$ 80,558	\$ 5,136	\$ 5,583	\$ 4,995	\$ 1,168	\$ 97	\$ 97,536
PUBLIC WORKS	MOLINE	JEFFREY	ASST DIRECTOR, PUBLIC WORKS	\$ 139,501	\$ -	\$ 9,667	\$ 8,649	\$ 2,023	\$ 97	\$ 159,937
PUBLIC WORKS	MYERS	ROBERT	CIVIL ENGINEER	\$ 110,266	\$ 5,136	\$ 7,641	\$ 6,837	\$ 1,599	\$ 97	\$ 131,576
PUBLIC WORKS	POCIUS	MATTHEW	CIVIL ENGINEER	\$ 88,846	\$ 5,136	\$ 6,157	\$ 5,508	\$ 1,288	\$ 97	\$ 107,033
PUBLIC WORKS	BETHEL	CHRISTOPHER	DIRECTOR OF PUBLIC WORKS	\$ 176,487	\$ 17,786	\$ 12,231	\$ 10,942	\$ 2,559	\$ 97	\$ 220,101

Employee Summary - 2023 Budget

Reflects 3.5% salary increase for non-sworn; updated 9-step salary plan for PD-sworn union

				2023 BUDGETED						
Department	Last Name	First Name	Position	Salary	Health Ins.	IMRF	FICA	Medicare	Life Ins.	TOTAL
PUBLIC WORKS	MEYER	RICHARD	EQUIPMENT TECHNICIAN-FT	\$ 90,676	\$ 17,786	\$ 6,284	\$ 5,622	\$ 1,315	\$ 97	\$ 121,780
PUBLIC WORKS	PISCIOTTO	ANTHONY	EQUIPMENT TECHNICIAN-FT	\$ 85,445	\$ 17,786	\$ 5,921	\$ 5,298	\$ 1,239	\$ 97	\$ 115,785
PUBLIC WORKS	WERNIMONT	SCOTT	EQUIPMENT TECHNICIAN-FT	\$ 62,517	\$ 5,136	\$ 4,332	\$ 3,876	\$ 907	\$ 86	\$ 76,855
PUBLIC WORKS	(unfilled)	(unfilled)	FOREMAN	\$ 84,106	\$ 10,197	\$ 2,914	\$ 2,607	\$ 610	\$ 58	\$ 100,492
PUBLIC WORKS	GOY	ROBERT	FOREMAN	\$ 100,643	\$ 17,786	\$ 6,975	\$ 6,240	\$ 1,459	\$ 97	\$ 133,200
PUBLIC WORKS	MYTYS	MICHAEL	FOREMAN	\$ 114,658	\$ 5,136	\$ 7,946	\$ 7,109	\$ 1,663	\$ 97	\$ 136,608
PUBLIC WORKS	SRAMEK	SCOTT	FOREMAN	\$ 114,658	\$ -	\$ 7,946	\$ 7,109	\$ 1,663	\$ 97	\$ 131,472
PUBLIC WORKS	ZALUD	DAVID	FOREMAN	\$ 107,769	\$ 10,197	\$ 7,468	\$ 6,682	\$ 1,563	\$ 97	\$ 133,775
PUBLIC WORKS	ALBRIGHT	RYAN	MAINTENANCE WORKER II	\$ 84,949	\$ 17,786	\$ 5,887	\$ 5,267	\$ 1,232	\$ 97	\$ 115,218
PUBLIC WORKS	GROH	PHILLIP	MAINTENANCE WORKER II	\$ 66,242	\$ 10,197	\$ 4,591	\$ 4,107	\$ 961	\$ 91	\$ 86,188
PUBLIC WORKS	HECKMAN	SCOTT	MAINTENANCE WORKER II	\$ 87,167	\$ 5,136	\$ 6,041	\$ 5,404	\$ 1,264	\$ 97	\$ 105,109
PUBLIC WORKS	HLAVACEK	JOSEPH	MAINTENANCE WORKER II	\$ 87,167	\$ 5,136	\$ 6,041	\$ 5,404	\$ 1,264	\$ 97	\$ 105,109
PUBLIC WORKS	HOLLOWAY	DAVID	MAINTENANCE WORKER II	\$ 63,003	\$ 10,197	\$ 4,366	\$ 3,906	\$ 914	\$ 87	\$ 82,473
PUBLIC WORKS	LOFFREDI	VICTOR	MAINTENANCE WORKER II	\$ 82,624	\$ 17,786	\$ 5,726	\$ 5,123	\$ 1,198	\$ 97	\$ 112,554
PUBLIC WORKS	MAZZA	PATRICK	MAINTENANCE WORKER II	\$ 74,444	\$ -	\$ 5,159	\$ 4,616	\$ 1,079	\$ 97	\$ 85,394
PUBLIC WORKS	MCALEER	MICHAEL	MAINTENANCE WORKER II	\$ 87,167	\$ -	\$ 6,041	\$ 5,404	\$ 1,264	\$ 97	\$ 99,972
PUBLIC WORKS	MOLINA-FRANCO	WBALDO	MAINTENANCE WORKER II	\$ 69,492	\$ 5,136	\$ 4,816	\$ 4,309	\$ 1,008	\$ 96	\$ 84,857
PUBLIC WORKS	MORGAN	NICHOLAS	MAINTENANCE WORKER II	\$ 74,250	\$ -	\$ 5,146	\$ 4,604	\$ 1,077	\$ 97	\$ 85,172
PUBLIC WORKS	MOSER	SPENCER	MAINTENANCE WORKER II	\$ 58,157	\$ 10,197	\$ 4,030	\$ 3,606	\$ 843	\$ 80	\$ 76,913
PUBLIC WORKS	NEDER	RUSSELL	MAINTENANCE WORKER II	\$ 87,167	\$ 5,136	\$ 6,041	\$ 5,404	\$ 1,264	\$ 97	\$ 105,109
PUBLIC WORKS	PEREZ	RYAN	MAINTENANCE WORKER II	\$ 74,164	\$ 5,136	\$ 5,140	\$ 4,598	\$ 1,075	\$ 97	\$ 90,210
PUBLIC WORKS	SALLY	ERIC	MAINTENANCE WORKER II	\$ 87,167	\$ 17,786	\$ 6,041	\$ 5,404	\$ 1,264	\$ 97	\$ 117,759
PUBLIC WORKS	SIEBERT	KYLE	MAINTENANCE WORKER II	\$ 58,157	\$ -	\$ 4,030	\$ 3,606	\$ 843	\$ 80	\$ 66,716
PUBLIC WORKS	SZCZEPANIAK	MITCHELL	MAINTENANCE WORKER II	\$ 87,167	\$ 17,786	\$ 6,041	\$ 5,404	\$ 1,264	\$ 97	\$ 117,759
PUBLIC WORKS	VENTRICE	ANTHONY	MAINTENANCE WORKER II	\$ 84,110	\$ 17,786	\$ 5,829	\$ 5,215	\$ 1,220	\$ 97	\$ 114,256
PUBLIC WORKS	ZIMEL	STEVEN	MAINTENANCE WORKER II	\$ 74,099	\$ 17,786	\$ 5,135	\$ 4,594	\$ 1,074	\$ 97	\$ 102,786
PUBLIC WORKS	ALLSWORTH	SANDRA	OFFICE ASSOCIATE-FT	\$ 68,803	\$ -	\$ 4,768	\$ 4,266	\$ 998	\$ 95	\$ 78,930
PUBLIC WORKS	LYONS	PATRICIA	OFFICE ASSOCIATE-PT	\$ 32,803	\$ -	\$ 2,273	\$ 2,034	\$ 476	\$ 45	\$ 37,631
PUBLIC WORKS	SANTORE	BEN	SUPERINTENDENT OF OPERATIONS	\$ 134,119	\$ 17,786	\$ 9,294	\$ 8,315	\$ 1,945	\$ 97	\$ 171,557
PUBLIC WORKS	KACZMAREK	MICHAEL	WATER PLANT OPERATOR	\$ 94,271	\$ 17,786	\$ 6,533	\$ 5,845	\$ 1,367	\$ 97	\$ 125,899

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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.

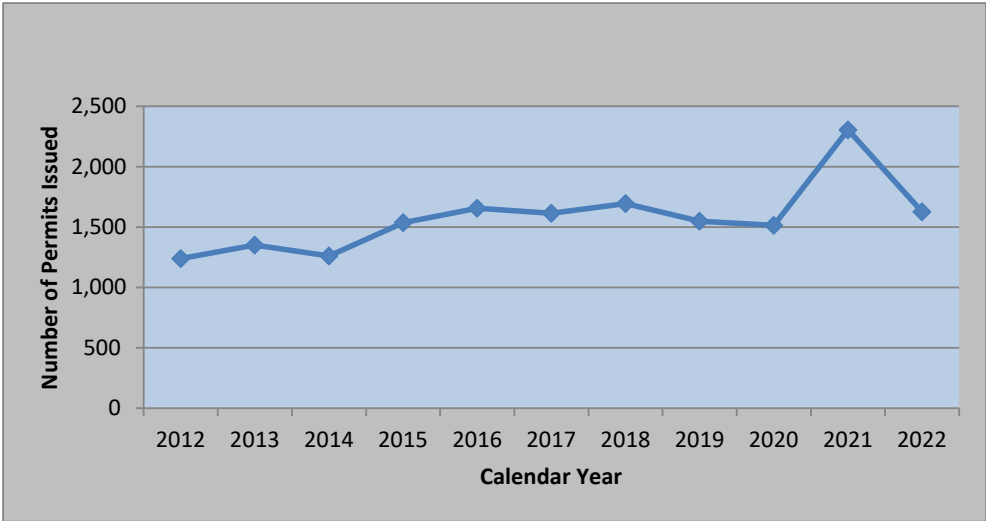
Trend analysis is based on the development of financial ratios and environmental trends from Village financial documents as well as relevant economic and demographic data from a variety of sources. The ratio and trend indicators included in this section are grouped into four categories, these include:

- 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.

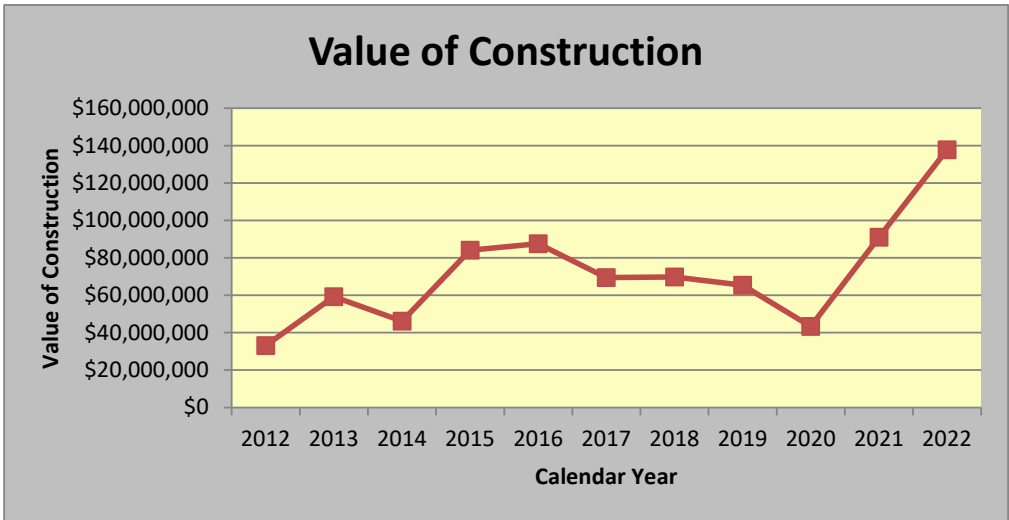
Building Permits Issued

This graph represents the total number of permits issued per year. Total permits includes new development, redevelopment, residential and commercial projects in the Village. The increase in 2021 is related to the aftermath of the June 2021 Tornado.



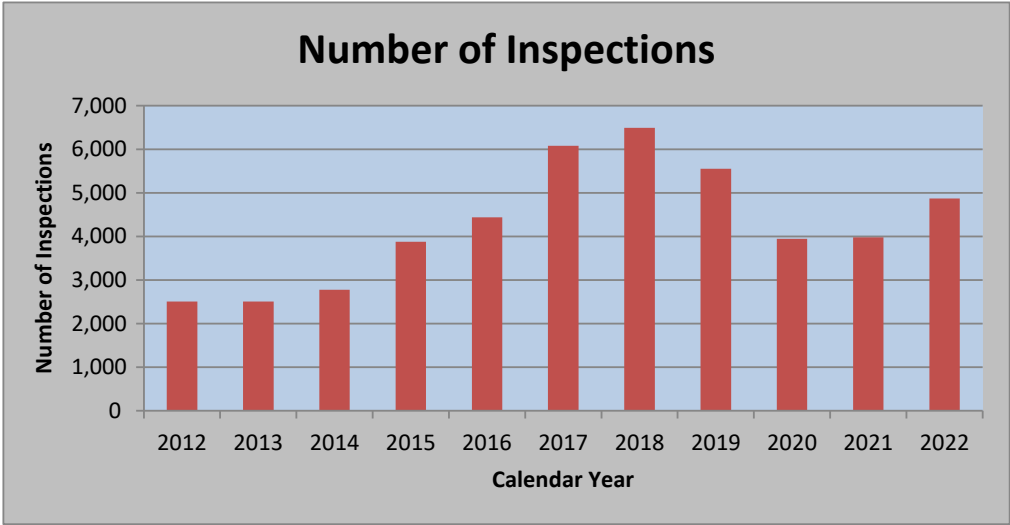
Value of Construction

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. The sharp increase in value of construction is related mostly to the construction of the PD/PW building as well as the construction of a large warehouse building.



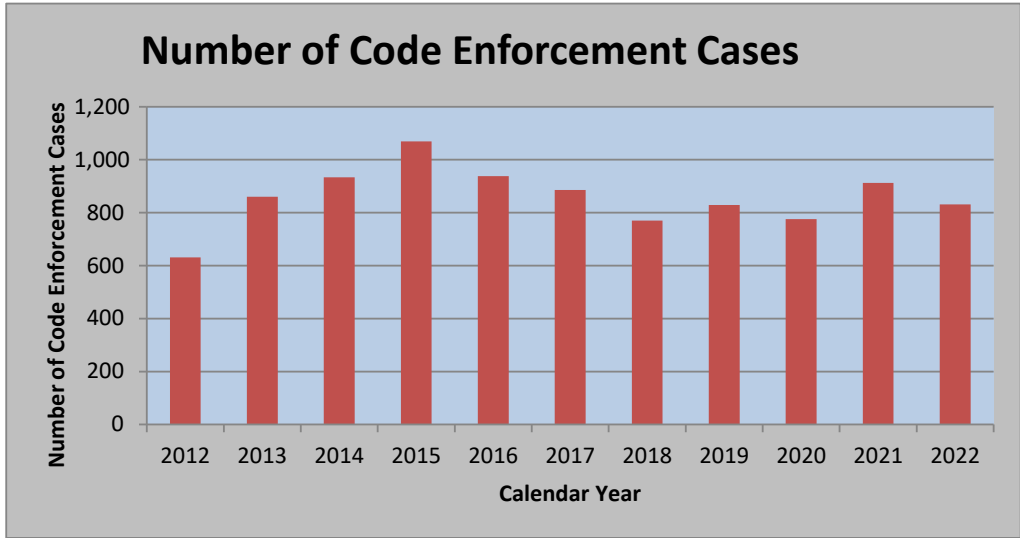
Building Inspections Completed

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.



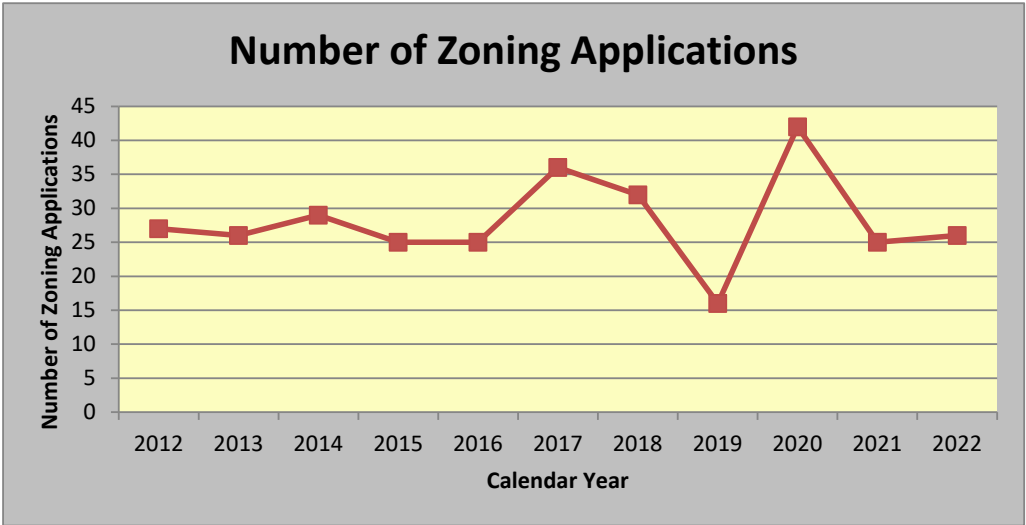
Code Enforcement Cases

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

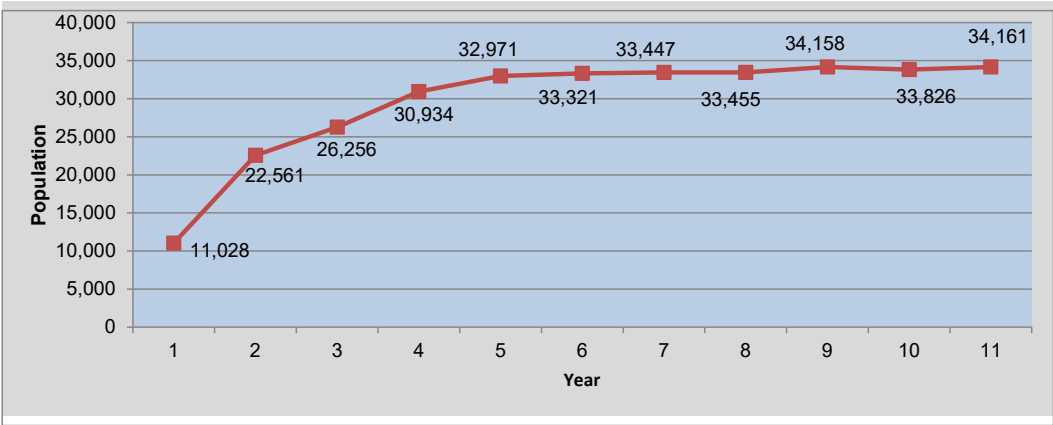
This graph represents the total number of zoning applications applied for each year. Zoning applications include: annexations, site plan reviews, planned unit developments and special uses. 2020 saw the most zoning applications submitted in the past decade.



Demographic Statistics

Population

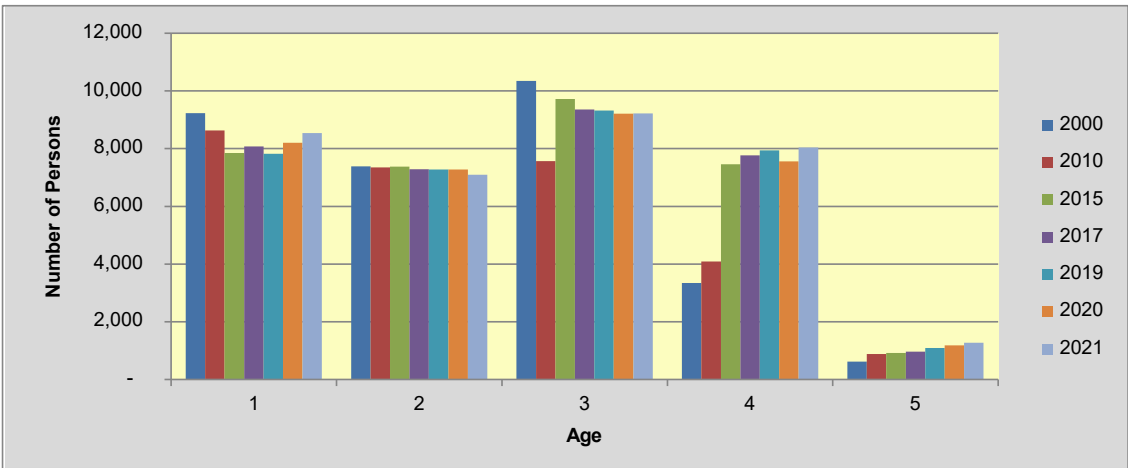
The Population Chart shows Woodridge's population over the last 51 years. The chart depicts Woodridge's population from 1970 to present. The most dramatic increase in population occurred between 1970 and 1980, when the population increased 105%. Since 2010, the population has increased marginally during the last decade.



Source: 1990, 2000, 2010 and 2020 US Census Bureau and 2015, 2017 and 2019 US Census American Community Survey 5-Year Estimates

Age Distribution

The Age Distribution Graph compares the age categories for 2000, 2010, 2015, 2017, 2019, 2020, & 2021. As you can see in the graph, the youngest age group has increase since 2017. Overall, the 20 to 54 age population has decreased slightly over a 20 year period. The 55-74 age group steadily increased, excluding a 4.8% decrease in 2020. The 75+ age group has slowly increased since 2000.



Source: 2000, 2010 and 2020 US Census and 2015, 2017 and 2019 US Census American Community Survey 5-Year Estimates

Demographic Statistics

Household Size

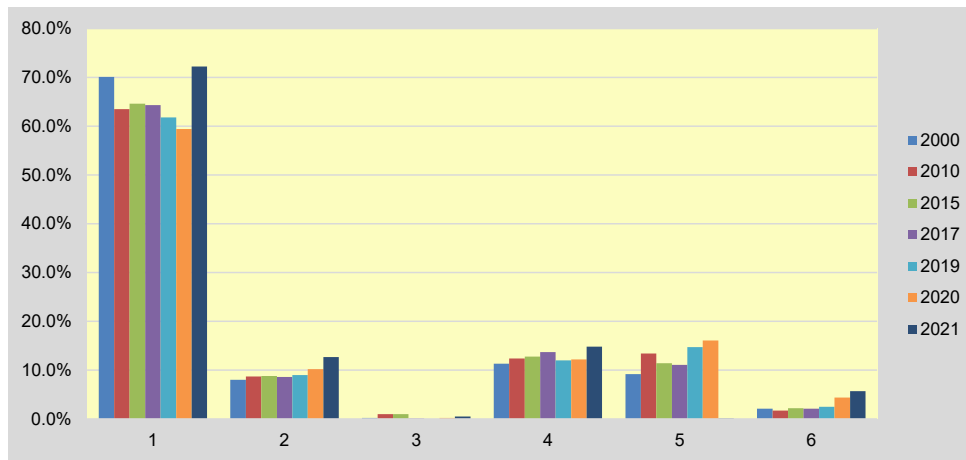
The Household Size Table compares the average household size in Woodridge to the county, state and country. The table shows that since 1990, Woodridge's average household size has been lower than DuPage County, and since 2015 has been lower than state and national averages. The table also shows that Woodridge's average household size has decreased by 6.2% since 1990.

Year	Average Household Size			
	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
2019	2.50	2.70	2.57	2.62
2020	2.56	2.65	2.54	2.60

Source: 2000, 2010 and 2020 US Census and 2015, 2017 and 2019 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 six time periods between 2000 and 2020. The graph shows that White makes up the largest part of the population followed by Hispanic and Asian. Most races remained fairly steady with small increases or decreases. The largest change is the decrease in the white population from 70.1% in 2000 to 59.4% in 2020.



Source: 2000, 2010 and 2020 US Census and 2015, 2017 and 2019 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 over the following 10 years. In 2020, with a 4.4% rate, the poverty level in Woodridge was the lowest it's been in 20 years, it rose slightly in 2021.

Poverty Level	
Year	Percent
2000	3.8%
2010	7.0%
2015	6.2%
2017	6.5%
2019	5.8%
2020	4.4%
2021	4.5%

Source: 2000, 2010 and 2020 US Census and 2015, 2017 and 2019 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 2008, Woodridge's unemployment rate has been below both the state and national rate, with the exception of 2020 where the Village and national rates were both 8.1%.

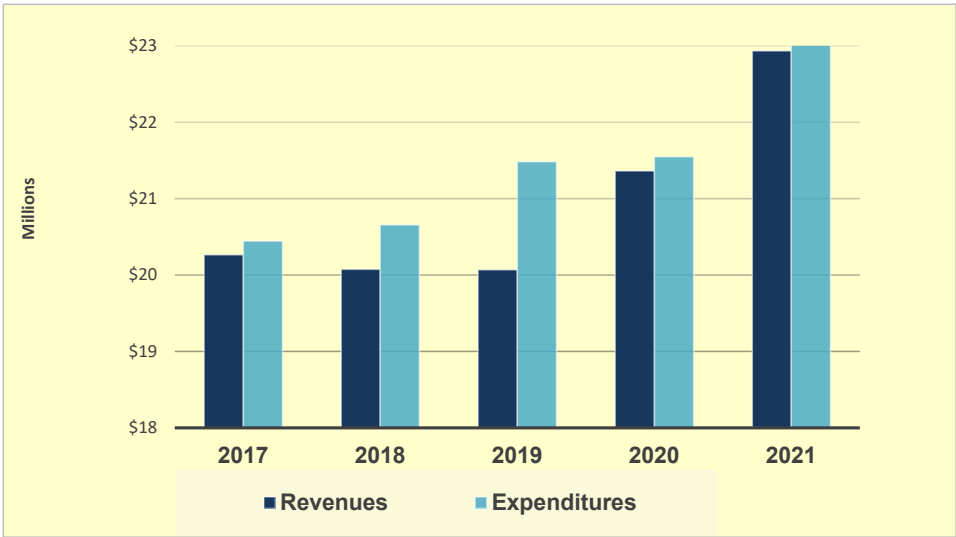
Unemployment Rate				
Year	Woodridge	DuPage County	Illinois	United States
2008	5.1%	5.0%	6.3%	5.8%
2009	8.6%	8.4%	10.2%	9.3%
2010	9.1%	8.5%	10.4%	9.6%
2011	8.5%	8.0%	9.7%	8.9%
2012	7.3%	6.9%	9.0%	8.1%
2013	7.1%	7.4%	9.0%	7.4%
2014	5.7%	5.6%	7.1%	6.2%
2015	4.5%	4.7%	6.0%	5.3%
2016	4.6%	4.8%	5.8%	4.9%
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%
2020	8.1%	7.9%	9.5%	8.1%
2021	4.7%	4.5%	6.1%	5.3%

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

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

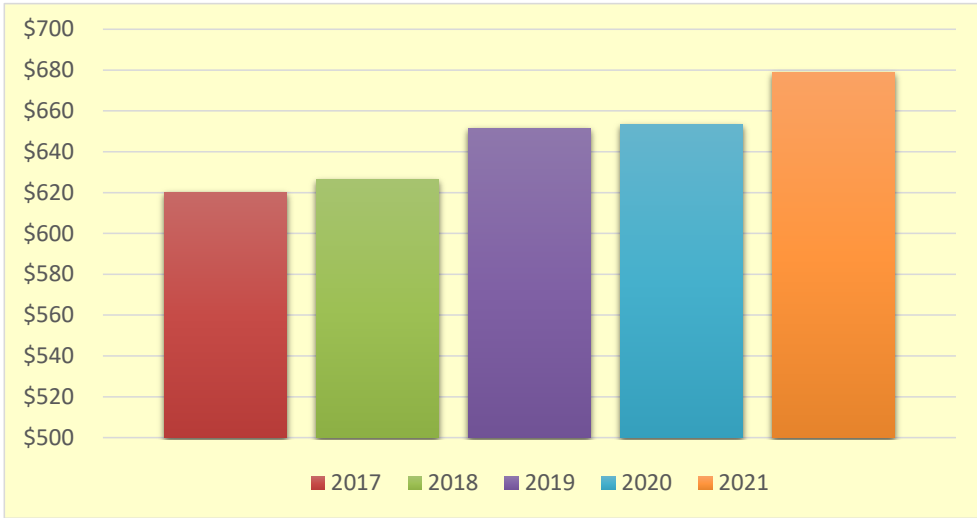
General Fund Revenues & Expenditures

This graph provides a summary of the relationship between total actual revenues and expenditures in the General Fund from fiscal year 2017 through 2021.



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.

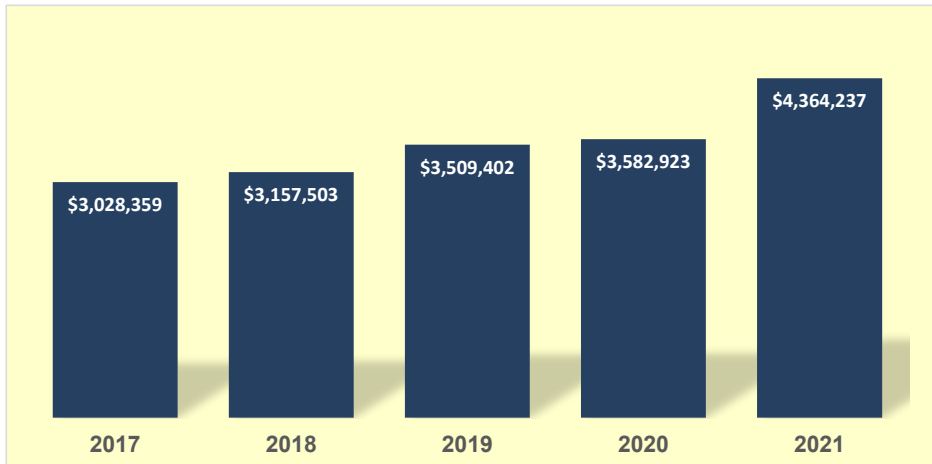


Note: 2021 Expense increases are mainly due to tornado response efforts, as well as the increase to Police Pension contribution %: from 78% to 90% funded

Finance Statistics

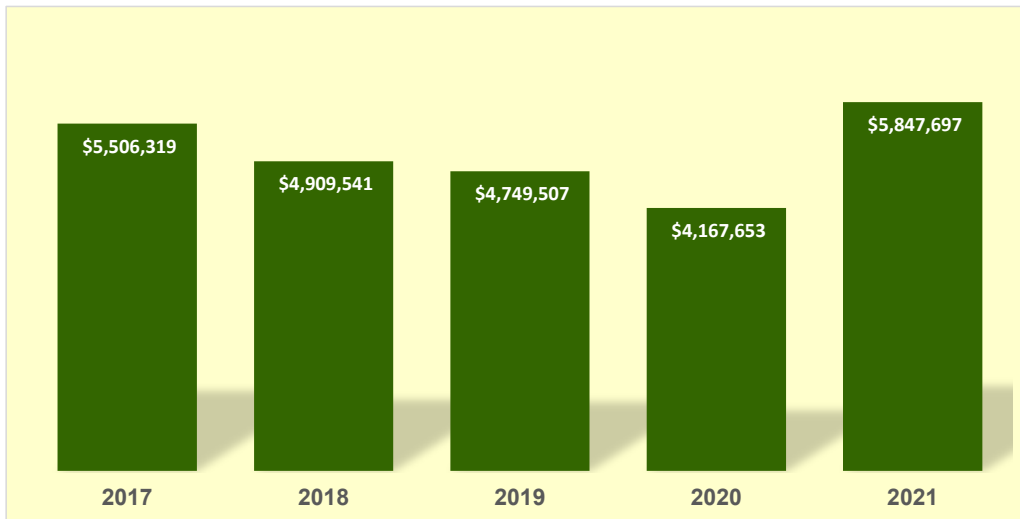
State Income Tax History

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 \$3.5 million and climbing due to online sales taxes.



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 2021 saw a 40% increase in revenues thanks to online sales taxes continuing to grow.



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.

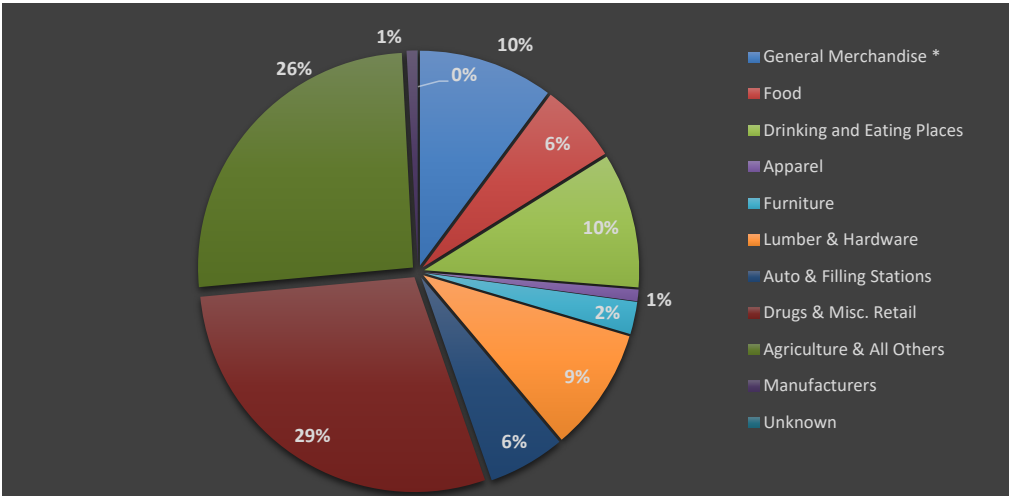
2020 revenues experienced a decline due to the COVID-19 pandemic.

2021 revenues experienced a large increase due to the continued growth associated with more online sales taxes being captured.

The Sales Tax Revenue History chart above does not include Home Rule Sales Tax revenue which is 0.75% with \$3.2 million in FY2017, \$2.9 million in FY2018, \$2.9 million in FY2019, \$2.4 million in FY2020, and \$3.5 million in FY2021.

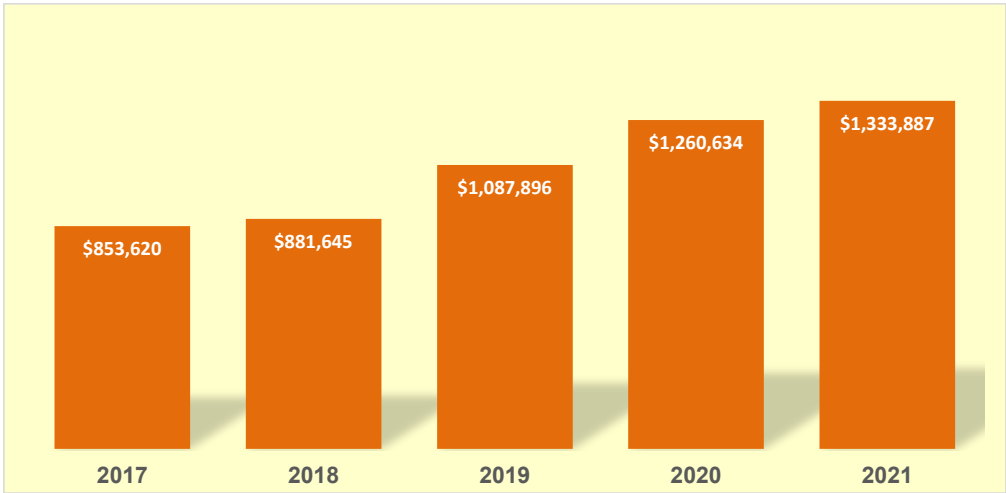
Sales Tax By Category - 2021

This chart illustrates taxable sales by category for calendar year 2021. 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.



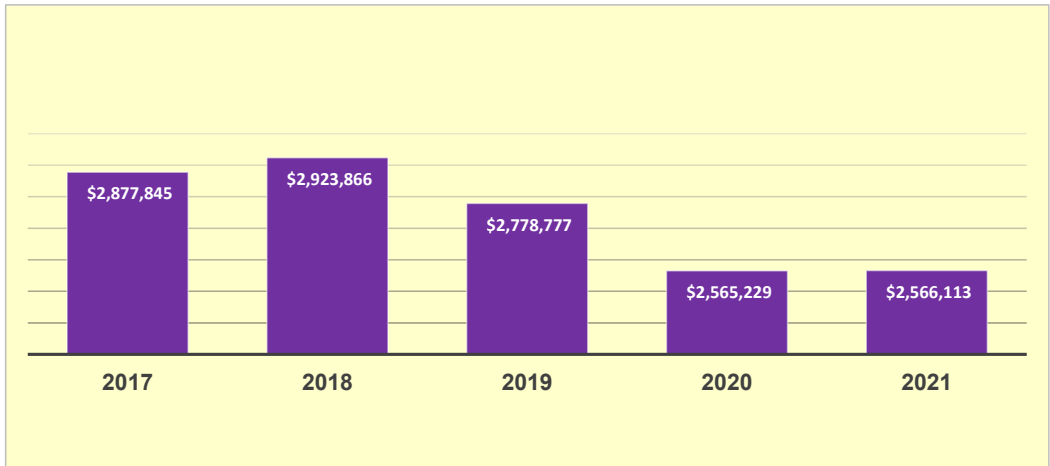
Motor Fuel Tax History

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.



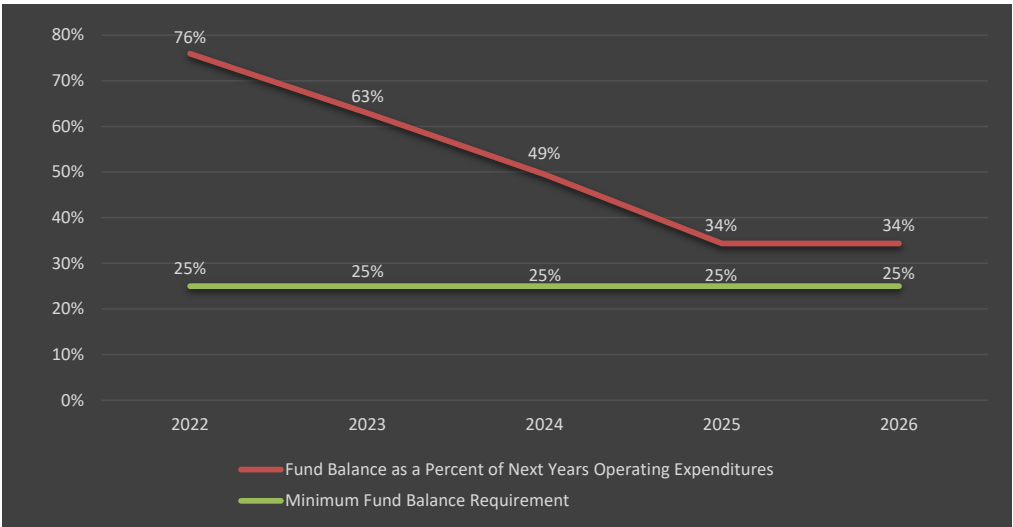
Utility Tax History

This chart illustrates Utility Tax Revenue which includes Telephone, Electric, and Natural Gas. 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.



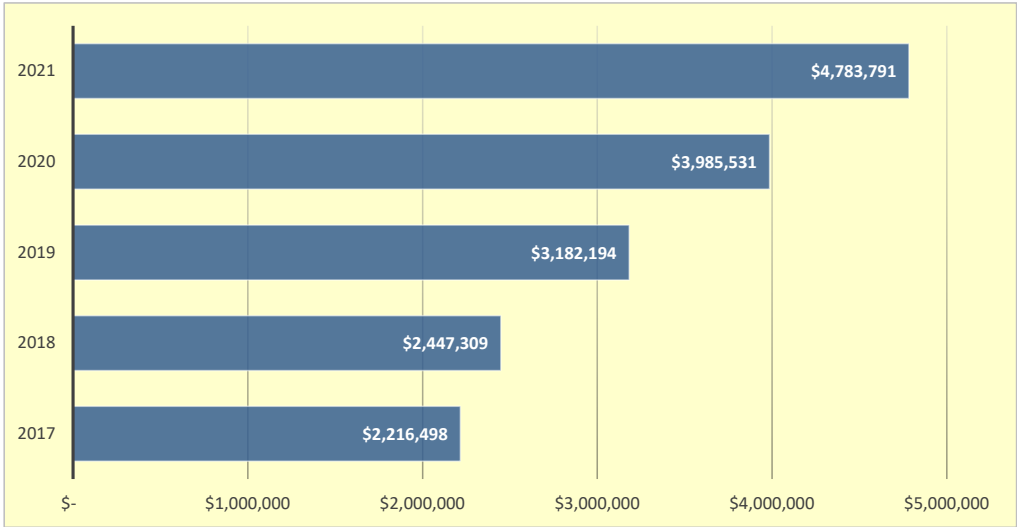
Year End General Fund Balance as % of Next Year's Operating Expenditures

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.



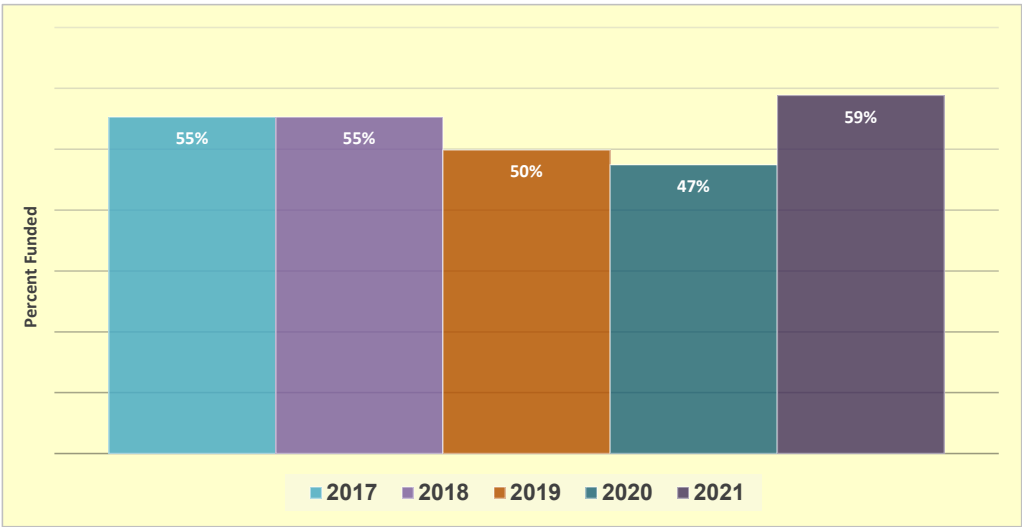
Police Pension Fund - Village Contributions

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

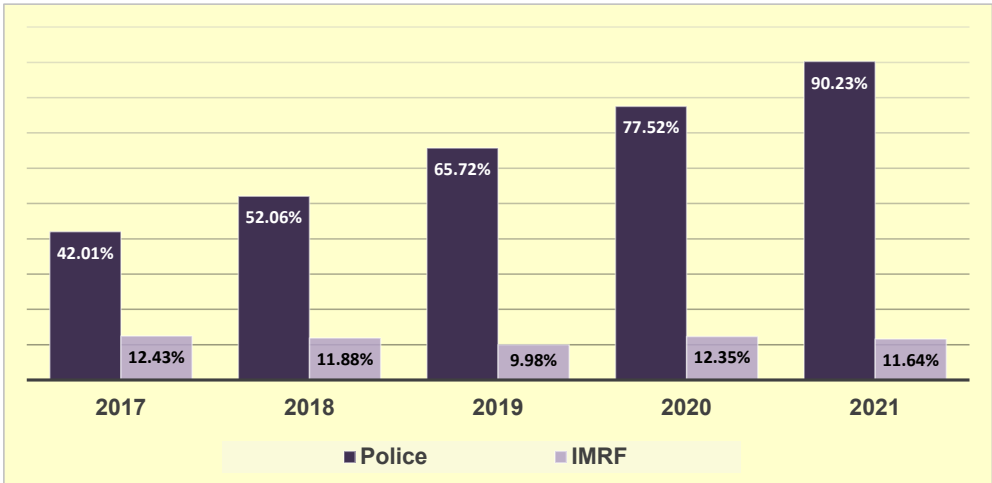
The Police Pension Funded Ratio represents the amount of accumulated assets that have been set aside for the payment of future retirement benefits. It is the quotient of the actuarial value of plan and the actuarial accrued liability. In 2017, the Village Board put into place a pension funding policy 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.



Finance Statistics

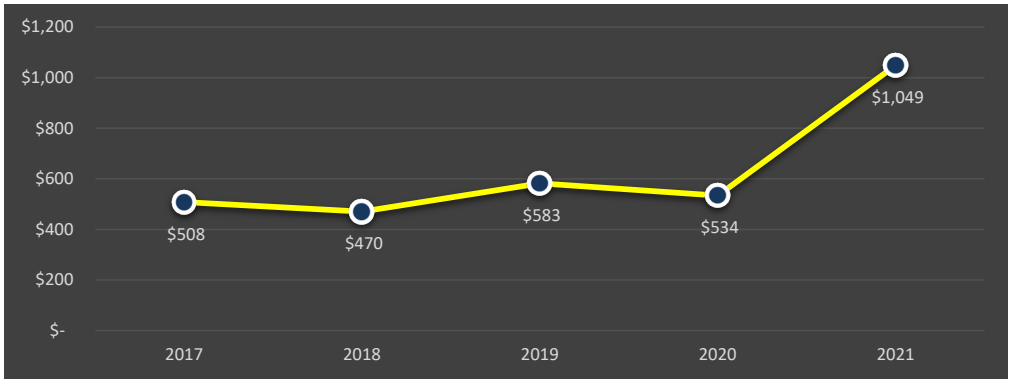
Employer Pension Contributions as a Percentage of Payroll

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

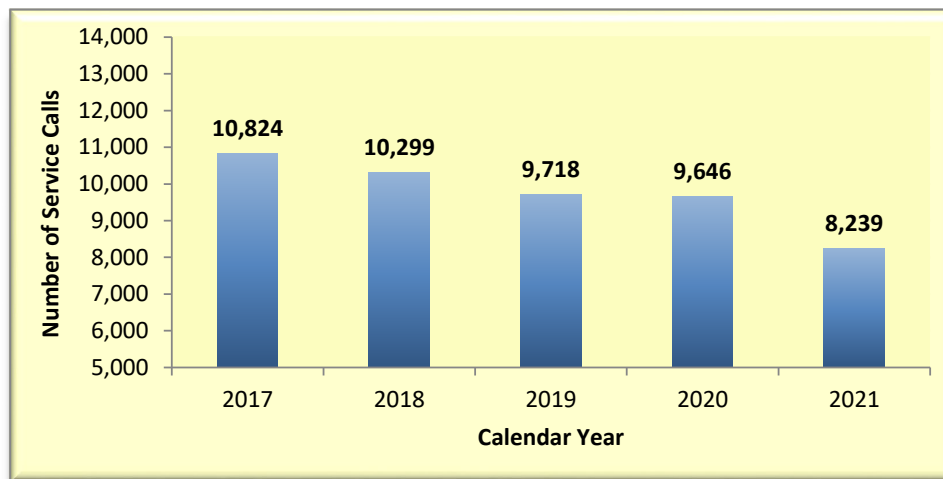
This chart shows the Village's total General Obligation Bonded debt per resident. The Village is able to pay all of its outstanding debt service from revenue sources other than property taxes and abates the tax levies each year.



Public Safety Statistics

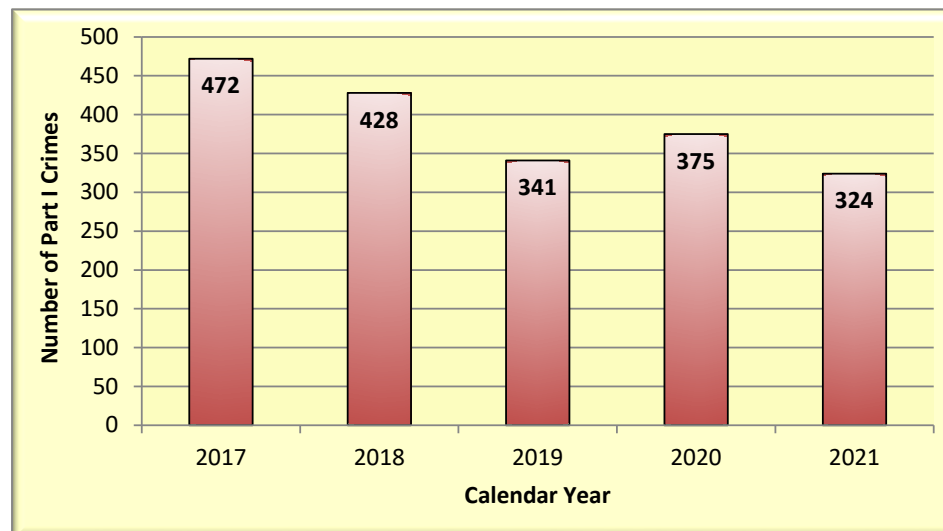
Police Service Calls

Below are the calls for service. Common service calls include: alarm calls, citizen assists, traffic incidents, and suspicious vehicle and person reports. Since 2017, police officers only respond to emergency medical situations.



Part I Crimes

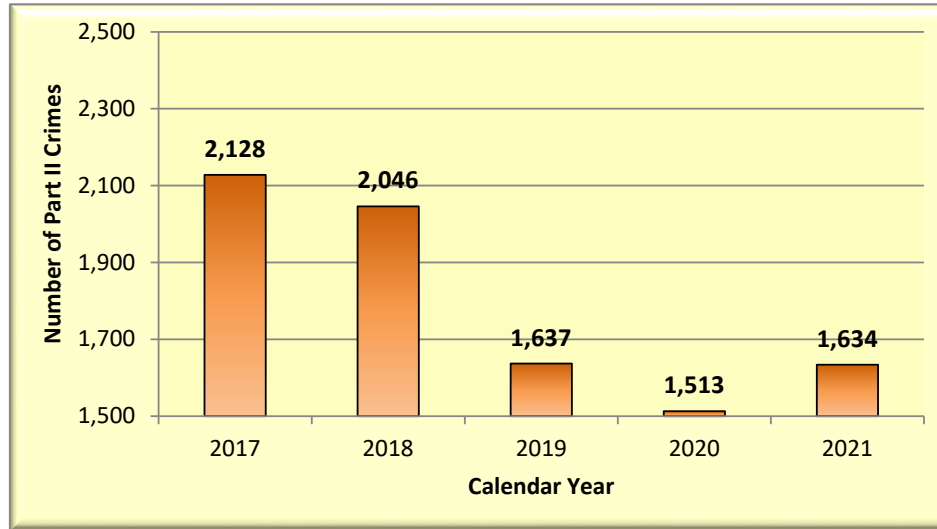
Common Part I crimes investigated by the officers include: armed robbery; auto theft; and residential burglary. The Village implemented the "Lock Your Car, That's the Key" campaign to spread awareness to educate the public on how to prevent car burglaries, which has helped to reduce these crimes. 2021 is the lowest Part I crimes number in recent history.



Public Safety Statistics

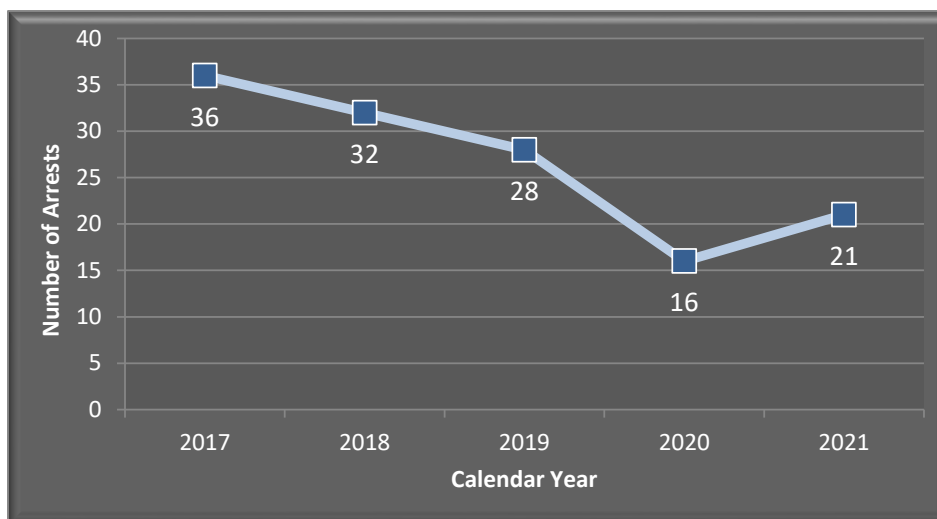
Part II Crimes

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 2017 - 2021.



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

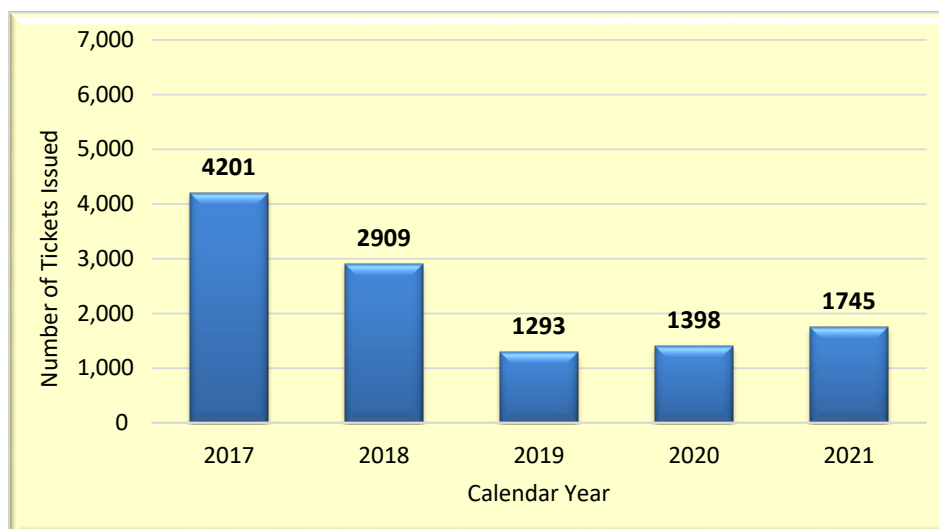
Traffic Citations

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 2017 - 2021.



Parking Tickets

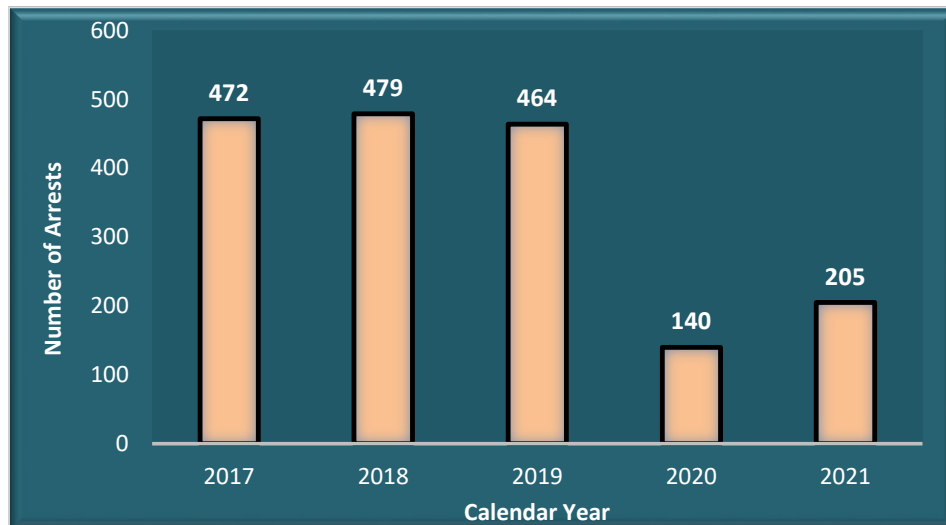
The most common parking tickets issued by the department include: overnight parking violations; parking in a handicapped zone; expired license plates; tobacco violations; seat belt citations; animal control violations; and liquor violations. Below are the parking tickets issued by the department from 2017 - 2021.



Public Safety Statistics

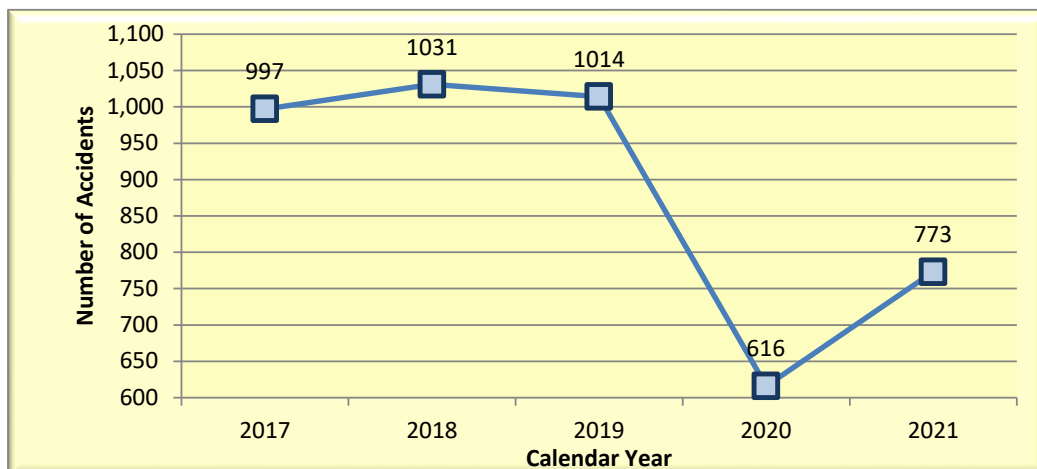
Traffic Arrests

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 2017 - 2021.



Traffic Accidents

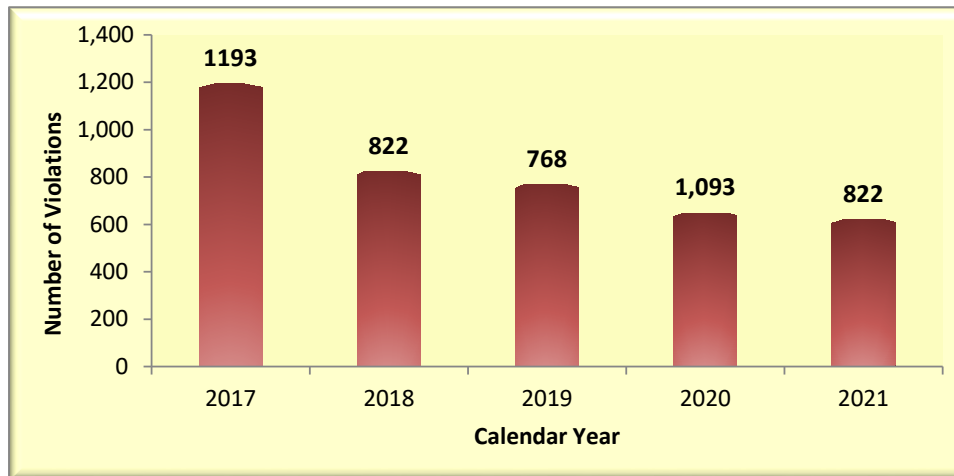
Below are the number of traffic accidents the department responded to from 2017 - 2021. Common traffic accidents include single vehicle accidents, multiple vehicle accidents and personal injury accidents. There is a concern that traffic fatalities are increasing nationwide.



Public Safety Statistics

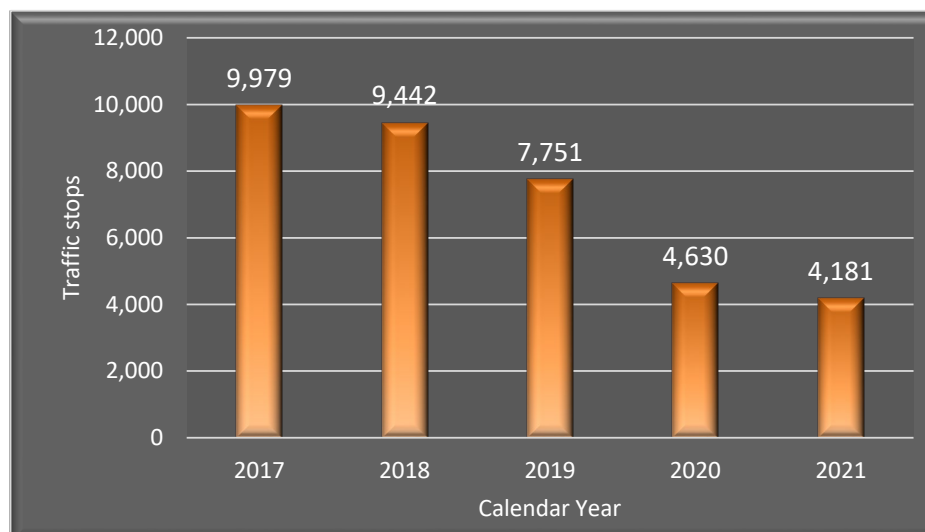
Fire Department Assistance

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 2017 - 2021.



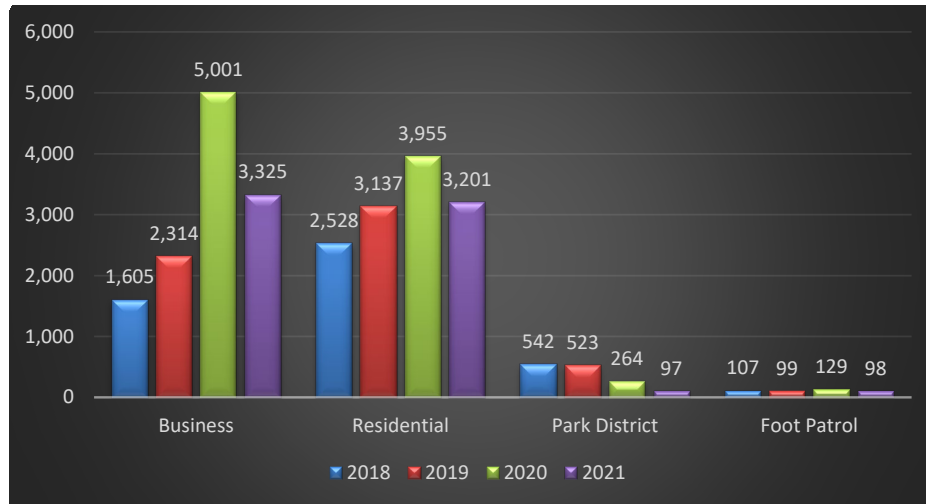
Traffic Stops

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. There is a department focus on proactive patrols and community engagement rather than minor traffic offenses.



Extra Patrols

The police department continues to make concerted efforts to increase community engagement and pro-active patrols to build community relations. During the 2020 COVID year, the Police Department focused on proactive patrols more so than enforcement duties.



VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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 2023 BUDGET

Fund Structure

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 2023 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 2023 BUDGET

Fund Structure

Fund Structure Recap by Department:

		Administration	Community	Finance	Public	Police
		Legislative	Development		Works	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 2023 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	2023	
Fund	Actual	Actual	Revised	Projected	Budget	2022 to	to Projected	
	2020	2021	Budget	Year End	2023	2023	2022	
			2022	2022				
GENERAL FUND	<u>GENERAL</u>							
	Beginning Balance	\$20,998,449	\$20,810,651	\$20,262,219	\$20,262,219	\$20,255,548	0.0%	0.0%
	Revenues	21,358,070	22,935,714	21,833,441	27,240,422	26,611,669	21.9%	-2.3%
	Expenses	21,545,868	23,484,147	23,290,540	27,247,094	25,452,381	9.3%	-6.6%
	Difference	(187,798)	(548,432)	(1,457,099)	(6,672)	1,159,288	-179.6%	-17476.7%
	Ending Balance	\$20,810,651	\$20,262,219	\$18,805,120	\$20,255,548	\$21,414,836	13.9%	5.7%
	14% difference is due to ARPA funds that were applied to the General Fund as a surplus as well as significant sales tax revenues.							
	<u>CHARITABLE CONTRIBUTIONS</u>							
	Beginning Balance	\$308,540	\$310,755	\$311,521	\$311,521	\$ 312,521	0.3%	0.3%
	Revenues	4,715	767	5,000	1,000	745	-85.1%	-25.5%
	Expenses	2,500	0	1,000	0	3,500	250.0%	#DIV/0!
	Difference	2,215	767	4,000	1,000	(2,755)	-168.9%	-375.5%
	Ending Balance	\$310,755	\$311,521	\$315,521	\$312,521	\$309,766	-1.8%	-0.9%
	CAPITAL PROJECTS FUNDS	<u>CAPITAL PROJECTS</u>						
Beginning Balance		\$14,510,835	\$14,495,390	\$33,130,421	\$33,130,421	\$19,716,539	-40.5%	-40.5%
Revenues		3,427,031	23,835,727	9,441,013	4,944,032	15,239,196	61.4%	208.2%
Expenses		3,442,476	5,200,696	26,217,914	18,357,914	22,729,205	-13.3%	23.8%
Difference		(15,445)	18,635,031	(16,776,901)	(13,413,882)	(7,490,009)	-55.4%	-44.2%
Ending Balance		\$14,495,390	\$33,130,421	\$16,353,520	\$19,716,539	\$12,226,530	-25.2%	-38.0%
25% difference is due to spend down for various projects such as the PD/ PW facility, 1 Plaza and 5 Plaza renovations, and several infastructure renovation and maintenance projects.								
<u>VEHICLE & EQUIPMENT REPLACEMENT</u>								
Beginning Balance		\$2,689,225	\$2,505,201	\$2,229,442	\$2,229,442	\$2,305,962	3.4%	3.4%
Revenues		30,014	300,816	324,520	346,520	471,078	45.2%	35.9%
Expenses		214,038	576,574	270,000	270,000	427,000	58.1%	58.1%
Difference		(184,024)	(275,759)	54,520	76,520	44,078	-19.2%	-42.4%
Ending Balance		\$2,505,201	\$2,229,442	\$2,283,962	\$2,305,962	\$2,350,040	2.9%	1.9%

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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	2023	
Fund	Actual	Actual	Revised	Projected	Budget	2022 to	to Projected	
	2020	2021	Budget	Year End	2023	2023	2022	
			2022	2022				
SPECIAL REVENUE FUNDS	STATE DRUG ENFORCEMENT							
	Beginning Balance	\$523,120	\$519,774	\$573,404	\$573,404	\$580,404	1.2%	1.2%
	Revenues	15,912	54,706	5,360	10,500	14,813	176.4%	41.1%
	Expenses	19,258	1,077	4,000	3,500	3,500	-12.5%	0.0%
	Difference	(3,346)	53,630	1,360	7,000	11,313	731.8%	61.6%
	Ending Balance	\$519,774	\$573,404	\$574,764	\$580,404	\$591,717	2.9%	1.9%
	FEDERAL DRUG ENFORCEMENT							
	Beginning Balance	\$677,278	\$670,002	\$649,578	\$649,578	\$388,138	-40.2%	-40.2%
	Revenues	81,273	346	8,160	308,160	10,000	22.5%	-96.8%
	Expenses	88,549	20,770	69,600	569,600	75,600	8.6%	-86.7%
	Difference	(7,276)	(20,425)	(61,440)	(261,440)	(65,600)	6.8%	-74.9%
	Ending Balance	\$670,002	\$649,578	\$588,138	\$388,138	\$322,538	-45.2%	-16.9%
	45% difference is related to a \$500,000 transfer to the Capital Projects Fund to contribute to the PD facility project.							
	MOTOR FUEL TAX							
	Beginning Balance	\$1,619,535	\$2,089,552	\$2,929,389	\$2,929,389	\$3,892,467	32.9%	32.9%
	Revenues	2,461,009	2,570,326	2,697,553	2,670,018	2,073,836	-23.1%	-22.3%
	Expenses	1,990,992	1,730,489	2,995,091	1,706,940	3,741,455	24.9%	119.2%
	Difference	470,017	839,837	(297,538)	963,078	(1,667,619)	460.5%	-273.2%
	Ending Balance	\$2,089,552	\$2,929,389	\$2,631,851	\$3,892,467	\$2,224,848	-15.5%	-42.8%
	15.5% difference can be attributed to Rebuild Illinois road projects that were completed last year.							
	SPECIAL SERVICE AREA #1-SEVEN BRIDGES							
Beginning Balance	\$524,638	\$564,894	\$604,025	\$604,025	\$653,025	8.1%	8.1%	
Revenues	41,756	40,731	44,023	51,000	52,433	19.1%	2.8%	
Expenses	1,500	1,600	2,500	2,000	2,500	0.0%	25.0%	
Difference	40,256	39,131	41,523	49,000	49,933	20.3%	1.9%	
Ending Balance	\$564,894	\$604,025	\$645,548	\$653,025	\$702,958	8.9%	7.6%	
SPECIAL SERVICE AREA #3-RICHFIELD PLACE								
Beginning Balance	\$56,207	\$61,465	\$66,655	\$66,655	\$71,190	6.8%	6.8%	
Revenues	7,191	7,146	8,310	8,635	8,132	-2.1%	-5.8%	
Expenses	1,933	1,955	6,200	4,100	6,200	0.0%	51.2%	
Difference	5,258	5,190	2,110	4,535	1,932	-8.4%	-57.4%	
Ending Balance	\$61,465	\$66,655	\$68,765	\$71,190	\$73,122	6.3%	2.7%	

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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	2023
						2022 to	to Projected
						2023	2022
Fund	Actual 2020	Actual 2021	Revised Budget 2022	Projected Year End 2022	Budget 2023		
<u>SPECIAL SERVICE AREA #5-TIMBERS EDGE</u>							
Beginning Balance	\$11,151	\$19,174	\$23,716	\$23,716	\$32,038	35.1%	35.1%
Revenues	8,023	8,308	8,500	9,600	8,991	5.8%	-6.3%
Expenses	0	3,767	4,485	1,278	2,000	-55.4%	56.5%
Difference	8,023	4,541	4,015	8,322	6,991	74.1%	-16.0%
Ending Balance	\$19,174	\$23,716	\$27,731	\$32,038	\$39,029	40.7%	21.8%
41% difference is due to property tax revenues exceeding maintenance cost year over year.							
DEBT SERVICE	<u>DEBT SERVICE</u>						
	Beginning Balance	\$284,999	\$285,593	\$285,234	\$285,234	\$287,334	0.7%
	Revenues	2,094,253	2,399,501	2,412,222	2,411,887	2,377,214	-1.5%
	Expenses	2,093,659	2,399,860	2,409,787	2,409,787	2,378,914	-1.3%
	Difference	594	(359)	2,435	2,100	(1,700)	-169.8%
	Ending Balance	\$285,593	\$285,234	\$287,669	\$287,334	\$285,634	-0.7%
ENTERPRISE FUNDS	<u>WATER & SEWER</u>						
	Beginning Cash and Investment Balance	\$5,949,249	\$8,872,298	\$10,341,221	\$10,341,221	\$9,887,416	-4.4%
	Revenues	11,949,349	10,927,326	10,322,411	10,407,311	12,262,542	18.8%
	Expenses	9,026,300	9,458,402	14,749,886	10,861,116	16,377,849	11.0%
	Difference	2,923,049	1,468,924	(4,427,475)	(453,805)	(4,115,307)	-7.1%
	Ending Balance*	\$8,872,298	\$10,341,221	\$5,913,747	\$9,887,416	\$5,772,109	-2.4%
	<u>WATER & SEWER VEHICLE & EQUIPMENT REPLACEMENT</u>						
	Beginning Balance	\$1,344,522	\$1,554,676	\$1,798,312	\$1,798,312	\$5,597,224	211.2%
	Revenues	243,144	244,477	290,131	4,085,912	233,426	-19.5%
	Expenses	32,990	841	1,787,000	287,000	4,146,904	132.1%
	Difference	210,154	243,636	(1,496,869)	3,798,912	(3,913,478)	161.4%
	Ending Balance	\$1,554,676	\$1,798,312	\$301,443	\$5,597,224	\$1,683,746	458.6%
460% difference can be attributed to the water meter replacement project budgeted in 2023.							

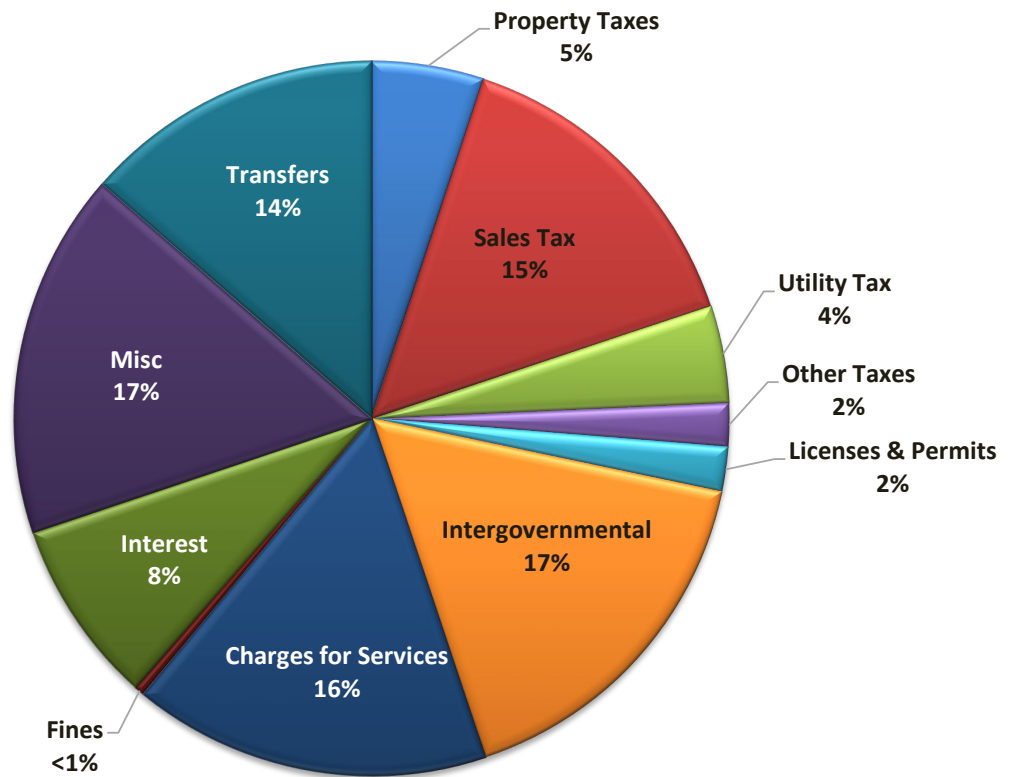
VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET FUND SUMMARY AND CHANGES IN FUND BALANCE

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	2023	
						2022 to	to Projected	
						2023	2022	
Fund						Budget		
						2023		
INTERNAL SERVICE	<u>MUNICIPAL GARAGE</u>							
	Beginning Balance	\$202,862	\$309,382	\$251,544	\$251,544	\$18,984	-92.5%	-92.5%
	Revenues	817,815	768,665	869,792	875,755	1,121,484	28.9%	28.1%
	Expenses	711,295	826,503	855,738	1,108,315	1,104,061	29.0%	-0.4%
	Difference	106,520	(57,838)	14,054	(232,560)	\$17,423	24.0%	-107.5%
	Ending Balance	\$309,382	\$251,544	\$265,598	\$18,984	\$36,407	-86.3%	91.8%
	86% difference is due to increased costs of labor, fuel, and supplies							
FIDUCIARY FUND	<u>POLICE PENSION</u>							
	Beginning Balance	\$39,705,348	\$45,868,605	\$54,175,734	\$54,175,734	\$58,195,718	7.4%	7.4%
	Revenues	9,775,768	12,198,744	10,193,439	8,194,639	9,600,486	-5.8%	17.2%
	Expenses	3,612,511	3,891,615	4,101,970	4,174,655	4,223,224	3.0%	1.2%
	Difference	6,163,257	8,307,129	6,091,469	4,019,984	5,377,262	-11.7%	33.8%
	Ending Balance	\$45,868,605	\$54,175,734	\$60,267,203	\$58,195,718	\$63,572,980	5.5%	9.2%
<u>TOTAL ALL FUNDS</u>								
BEGINNING FUND BALANCE		\$89,405,957	\$98,937,411	\$127,632,415	\$127,632,415	\$122,194,507	-4.3%	0.0%
TOTAL REVENUES		\$52,315,323	\$76,293,300	\$58,463,875	\$61,565,391	\$70,086,045	19.9%	5.3%
TOTAL EXPENSES		\$42,783,869	\$47,598,296	\$76,765,711	\$67,003,299	\$80,674,294	5.1%	-12.7%
DIFFERENCE		\$9,531,454	\$28,695,004	(\$18,301,835)	(\$5,437,908)	(\$10,588,248)	-42.1%	-70.3%
ENDING FUND BALANCES		\$98,937,411	\$127,632,415	\$109,330,580	\$122,194,507	\$111,606,259	2.1%	11.8%

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Total Revenues



Property Taxes	\$3,550,373
Sales Taxes	\$10,401,300
Utility Taxes	\$3,074,100
Other Taxes	\$1,377,000
Licenses & Permits	\$1,417,900
Intergovernmental Revenue	\$11,593,302
Charges for Services	\$11,341,759
Fines & Forfeits	\$323,000
Interest	\$5,849,648
Other	\$11,619,568
Transfers	<u>\$9,538,095</u>
Total Revenues	\$70,086,045

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Revenue Summary Comparison

FUND NAME	ACCOUNT #	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YEAR-END EST	2023 ADOPTED
GENERAL FUND						
General	101	21,358,070	22,935,714	21,833,441	27,240,422	26,611,669
Charitable Contributions	206	4,715	767	5,000	1,000	745
TOTAL GENERAL FUND		\$21,362,785	\$22,936,481	\$21,838,441	\$27,241,422	\$26,612,414
SPECIAL REVENUE FUNDS						
State Drug Enforcement Fund*	201	15,912	54,706	5,360	10,500	14,813
Federal Drug Enforcement Fund*	202	81,273	346	8,160	308,160	10,000
Motor Fuel Tax	210	2,461,009	2,570,326	2,697,553	2,670,018	2,073,836
Special Service Area #1 - Seven Bridges	240	41,756	40,731	44,023	51,000	52,433
Special Service Area #3 - Richfield Place	241	7,191	7,146	8,310	8,635	8,132
Special Service Area #5 - Timbers Edge	242	8,023	8,308	8,500	9,600	8,991
TOTAL SPECIAL REVENUE FUNDS		\$2,615,164	\$2,681,563	\$2,771,906	\$3,057,913	\$2,168,205
CAPITAL PROJECTS FUNDS						
Capital Projects Fund	301	3,427,031	23,835,727	9,441,013	4,944,032	15,239,196
Equipment Replacement	302	30,014	300,816	324,520	346,520	471,078
TOTAL CAPITAL PROJECTS FUNDS		\$3,457,045	\$24,136,543	\$9,765,533	\$5,290,552	\$15,710,274
DEBT FUNDS						
Debt Service	401	2,094,253	2,399,502	2,412,222	2,411,887	2,377,414
TOTAL DEBT FUNDS		\$2,094,253	\$2,399,502	\$2,412,222	\$2,411,887	\$2,377,414
ENTERPRISE FUNDS						
Water & Sewer Fund	501	11,949,349	10,927,326	10,322,411	10,407,311	12,262,542
Water & Sewer-Equipment Replacement	502	243,144	244,477	290,131	4,085,912	233,426
TOTAL ENTERPRISE FUNDS		\$12,192,493	\$11,171,803	\$10,612,542	\$14,493,223	\$12,495,968
INTERNAL SERVICE FUND						
Municipal Garage	601	817,815	768,665	869,792	875,755	1,121,484
TOTAL INTERNAL SERVICE FUND		\$817,815	\$768,665	\$869,792	\$875,755	\$1,121,484
FIDUCIARY FUND						
Police Pension Benefits	701	9,775,768	12,198,744	10,193,439	8,194,639	9,600,486
TOTAL FIDUCIARY FUND		\$9,775,768	\$12,198,744	\$10,193,439	\$8,194,639	\$9,600,486
GRAND TOTALS		\$52,315,323	\$76,293,301	\$58,463,875	\$61,565,391	\$70,086,245

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Total Revenues by Element

	Property Taxes	Sales Tax	Utility Tax	Other Taxes	Licenses & Permits	Intergovernmental	Charges for Services	Fines	Interest	Misc	Transfers	Totals
General Fund	3,490,672	7,770,650	3,074,100	877,000	1,417,900	8,689,712	350,833	193,000	394,650	10	353,142	26,611,669
State Drug Fund									5,500	9,313		14,813
Federal Drug Fund									10,000			10,000
Charitable Contributions Fund										745		745
Motor Fuel Tax Fund				500,000		1,517,644	30,000		26,192			2,073,836
Special Service Area 1	43,178								9,255			52,433
Special Service Area 3	7,632								500			8,132
Special Service Area 5	8,891								100			8,991
Capital Projects Fund		2,630,650				1,385,946			222,600	11,000,000		15,239,196
Vehicle & Equipment Fund										25,000	446,078	471,078
Debt Service Fund									200		2,377,014	2,377,214
Water & Sewer Fund							10,960,926	130,000	156,616	15,000	1,000,000	12,262,542
Water & Sewer V&E Fund									15,000		218,426	233,426
Municipal Garage Fund									9,035		1,112,449	1,121,484
Police Pension Fund									5,000,000	569,500	4,030,986	9,600,486
FY2023 Budget	3,550,373	10,401,300	3,074,100	1,377,000	1,417,900	11,593,302	11,341,759	323,000	5,849,648	11,619,568	9,538,095	70,086,045
FY2022 YE Projection	3,704,352	10,435,250	2,855,691	9,336,686	1,686,650	4,566,793	10,626,394	556,000	3,752,095	898,020	13,147,459	61,565,391
FY2021 Actual	3,529,072	9,341,429	2,566,113	8,318,268	1,594,086	1,997,594	10,829,594	296,066	7,598,707	21,407,872	8,814,498	76,293,299
FY2020 Actual	3,451,308	6,524,423	2,565,229	1,153,148	1,236,591	10,478,651	10,640,040	460,162	5,982,738	2,422,304	7,400,747	52,315,342

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Revenue Assumptions

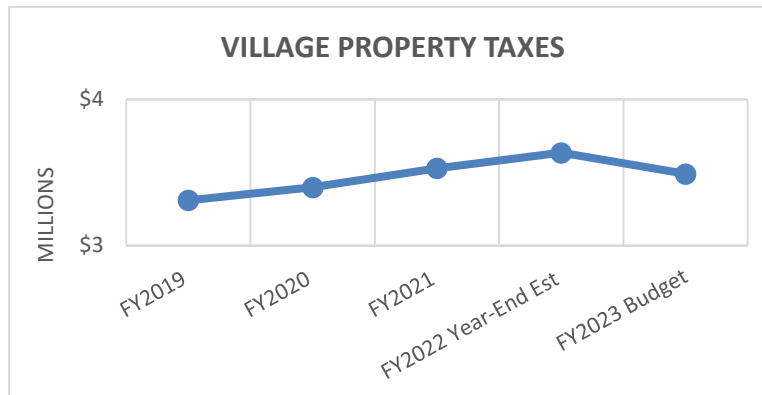
General Fund

Property Taxes

For the 2022 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 2021. 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 \$5,787,110. This allowed for a levy increase of .42% or \$14,000.

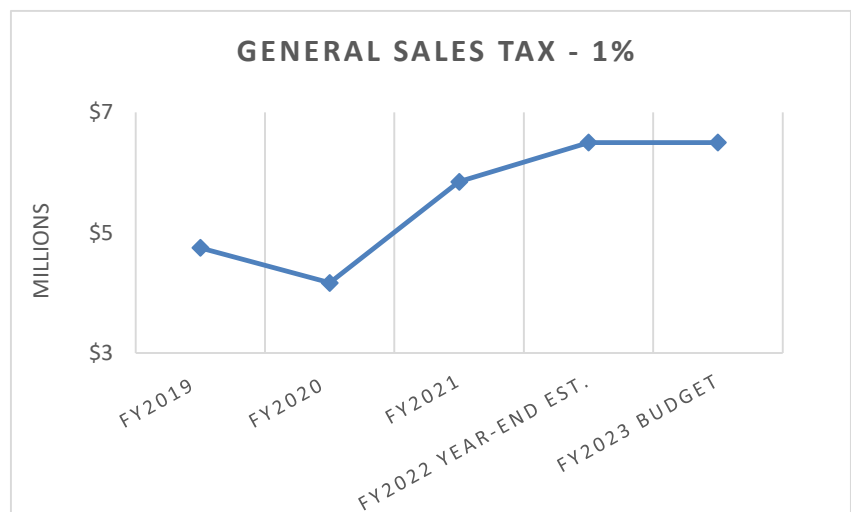
The Village has determined their 2022 tax levy to be \$3,340,000. Based on preliminary estimations of overall growth in the Equalized Assessed Valuations (EAV) of 2%, the Village's tax rate would decrease to 0.2398 and a property owner would pay the Village \$80 for every \$100,000 in market value. This is a decrease of \$0.53 per \$100,000 compared to 2021.

The Village's annual funding of the Police Pension contribution at \$4,030,986, has exceeded the amount the Village levies in property taxes. As such, this is the third year that 100% of the levy will go to fund police pensions and other revenues will be required to pay the remaining \$690,986 in police pension costs.



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.



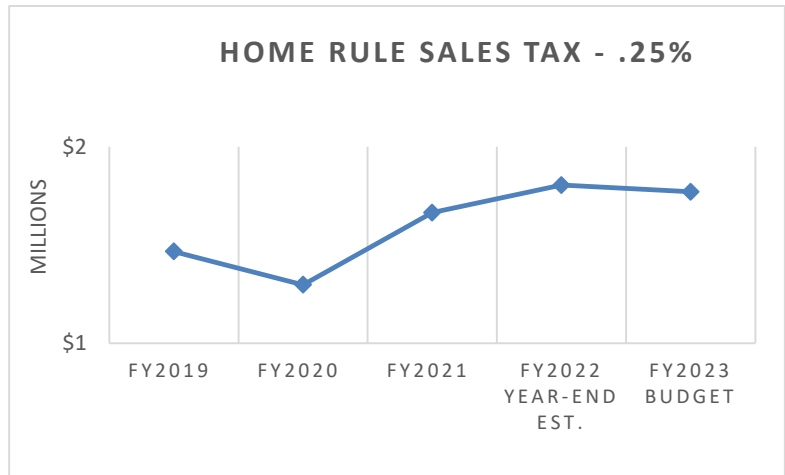
VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Revenue Assumptions

In the Capital Projects Fund, one-third of 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 \$19,350 in estimated fees to be collected by the State.

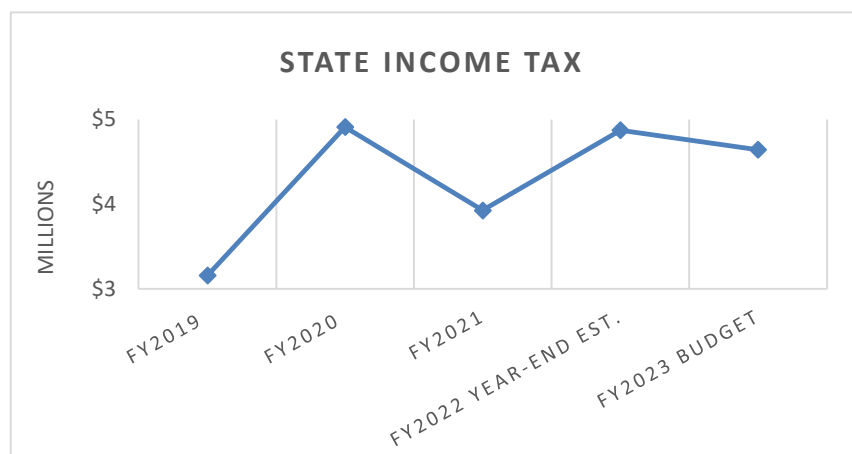
The Home Rule and General Sales Tax estimates for the FY2023 budget were reduced 3% due to the possibility of a recession in 2023.



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.

FY2023 Budget reflects the IML estimate of \$151.00 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 2023 BUDGET

Revenue Assumptions

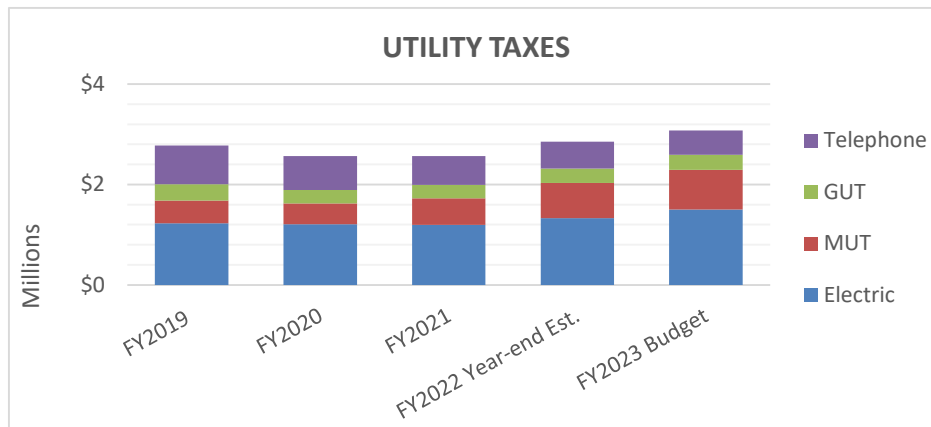
customers have the option to buy gas from other suppliers. In response, the GUT was implemented to capture tax on gas supplied by other providers who had been exempt from MUT.

Electric Utility Tax - The FY2023 Budget uses a three-year average to estimate Electric Utility tax revenues.

Natural Gas Utility Tax- The FY2023 Budget uses a three-year average to estimate Natural Gas Utility tax revenues.

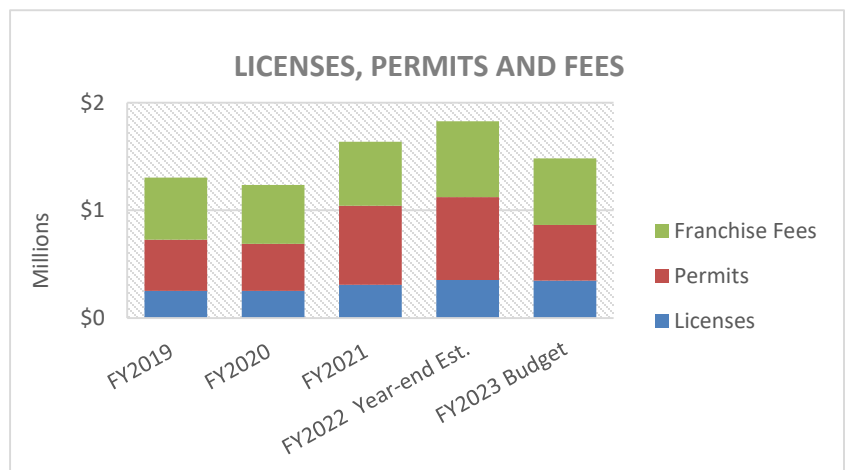
Gas Use Tax - The FY2023 Budget uses a three-year average to estimate Natural Gas Utility tax revenues.

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 10% decline for 2023.



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 decrease slightly in 2023 as we anticipate many projects were delayed in 2020 due to the COVID-19 pandemic.

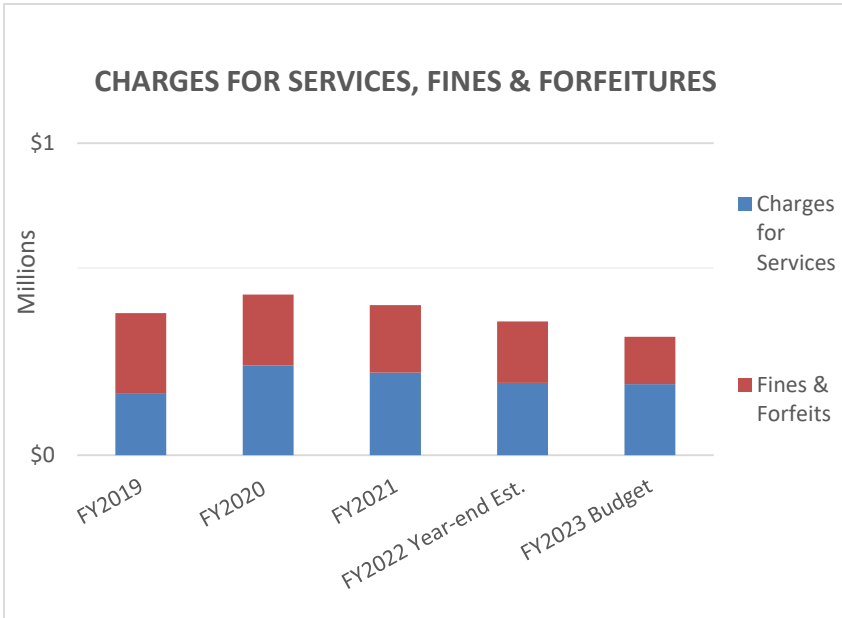


VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Revenue Assumptions

Charges for Services, Fines and Forfeits

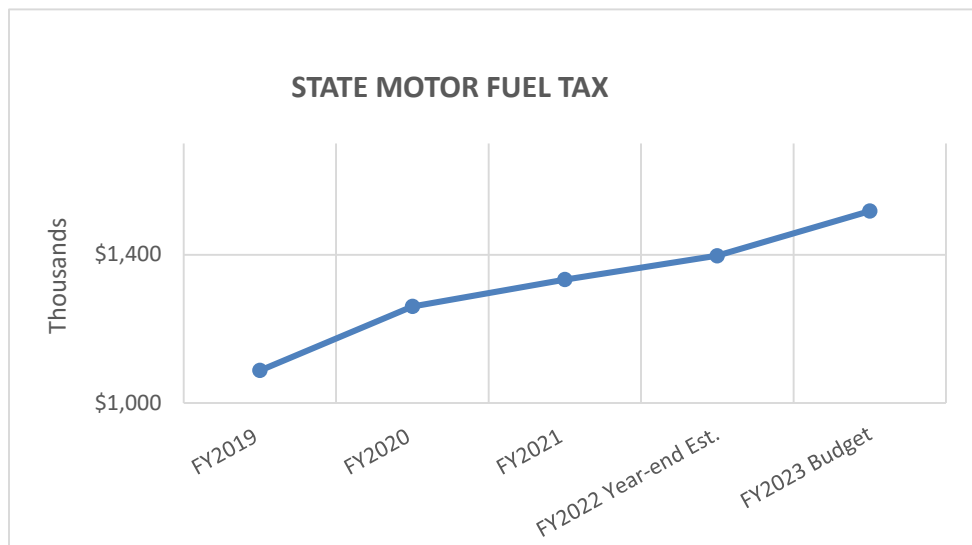
Charges for Services include various charges including engineering and legal charges billed to developers and certain landscaping and maintenance charges billed to the library and county. Also included are the special detail revenues for police officers' services. Fines and Forfeits include court fines and village fines for parking tickets. A decrease is expected due to the decrease in alarm bills caused by the payment of many overdue alarms accounts in 2022, as well as a decrease in court fines due to more lower amounts being set by judges since the implementation of the SAFE-T Act.



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 2023, the Village has applied IML's estimate of \$24.20 per capita for Motor Fuel Tax and \$19.00 per capita for Transportation Renewal Fund, an increase of nearly 8% compared to 2022 year-end estimates.

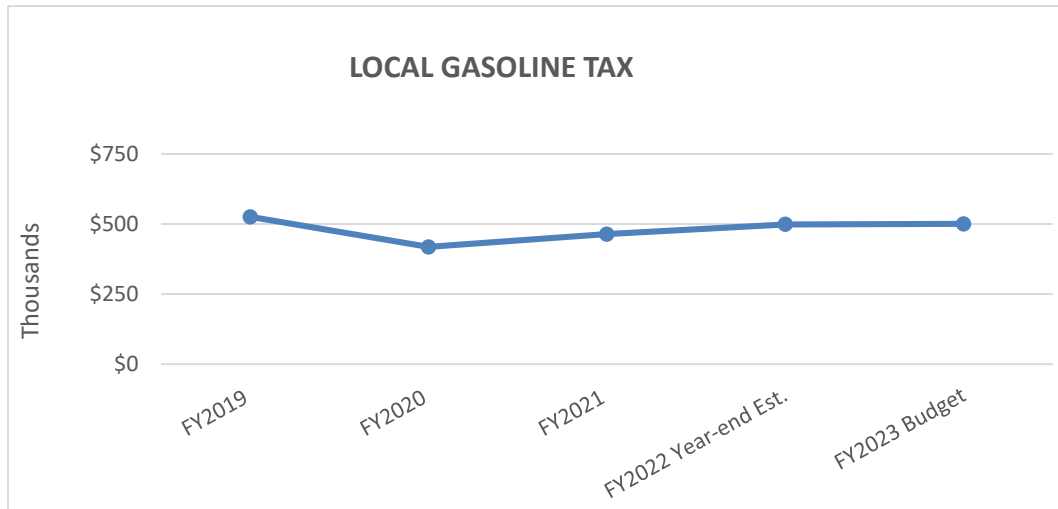


VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Revenue Assumptions

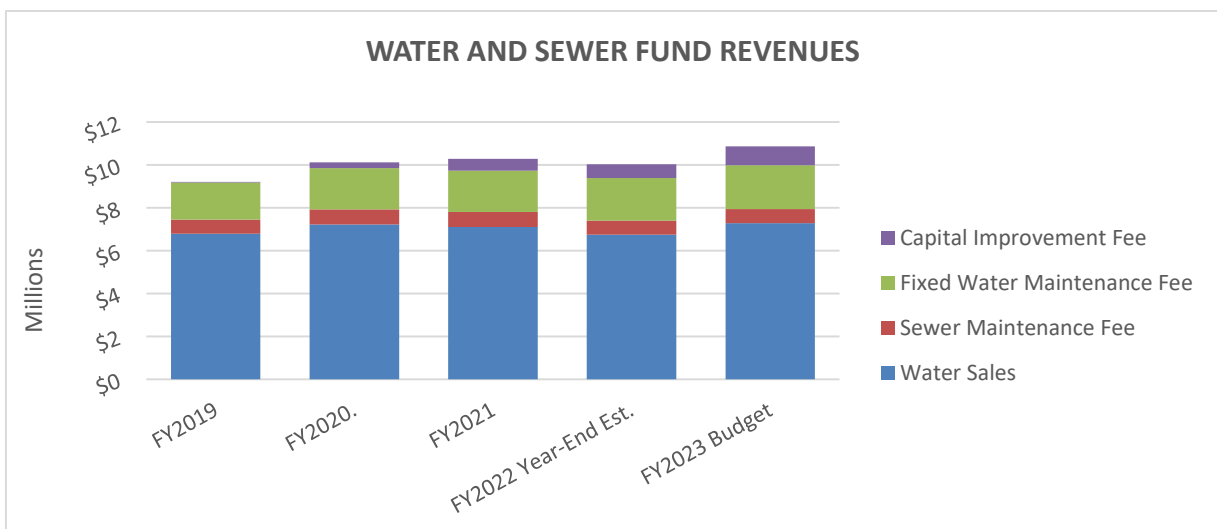
Local Gasoline Tax

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. FY 2022 year-end estimates and 2023 Budget were increased 8% compared to 2021 actuals.



Water & Sewer Fund

The Water and Sewer Fund, a proprietary fund, has four main sources of revenue representing 95% of revenues in this fund.



VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Revenue Assumptions

Water Sales are the main source of revenue and represent 60% of the total in the FY2023 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. Therefore, the Village Board has approved an automatic pass-through rate increase in the event that the DuPage Water Commission increases the cost for the Village to purchase water.

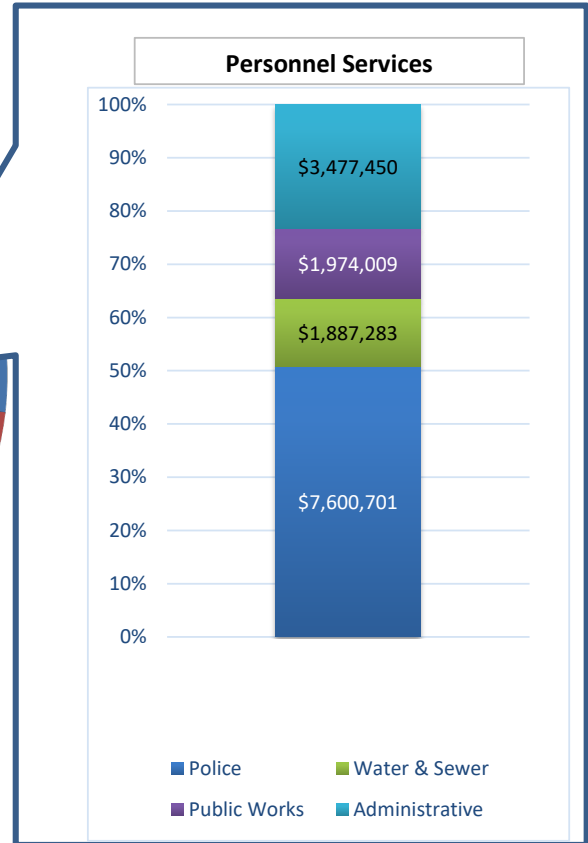
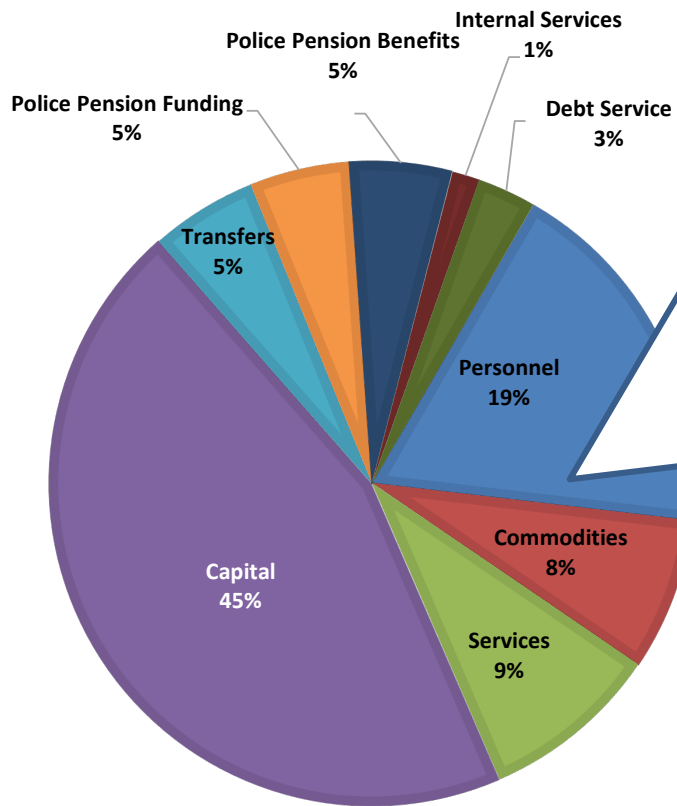
Fixed Water Maintenance Fee is the second highest revenue, at 17% in 2023. This is a fixed charge based on water meter size, the only fixed revenue source in the fund. This revenue source has been increasing due to the addition of larger water meters to the system. There is no increase to this revenue source in FY2023.

Sewer Maintenance Fee is the next highest revenue at 5% 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 FY2023 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. The Village Board approved a \$.30 increase to the Capital Improvement Fee in 2023, increasing the rate to \$1.10 per 1,000 gallons. This revenue source equates to 5% of total Water and Sewer Fund revenues.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Total Expenditures



Personnel	\$14,939,443
Commodities	6,172,579
Services	7,276,516
Capital	36,311,304
Transfers	4,310,945
Police Pension Funding	4,030,986
Police Pension Benefits	4,149,344
Internal Services	1,106,162
Debt Service	2,377,014
Total Expenditures	\$80,674,293

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET
Expenditure Summary Comparison

FUND NAME	FUND #	2020 ACTUAL EXPENDITURES	2021 ACTUAL EXPENDITURES	2022 BUDGET	2022 YEAR-END EST.	2023 BUDGET
GENERAL FUND						
General Operating	101	21,545,866	23,484,147	23,290,540	27,247,094	25,452,381
Charitable Contributions	206	2,500	0	1,000	0	3,500
TOTAL GENERAL FUND		\$21,548,366	\$23,484,147	\$23,291,540	\$27,247,094	\$25,455,881
SPECIAL REVENUE FUNDS						
State Drug Enforcement	201	19,258	1,077	4,000	3,500	3,500
Federal Drug Enforcement	202	88,549	20,770	69,600	569,600	75,600
Motor Fuel Tax	210	1,990,992	1,730,489	2,995,091	1,706,940	3,741,455
Special Service Area #1 - Seven Bridges	240	1,500	1,600	2,500	2,000	2,500
Special Service Area #3 - Richfield Place	241	1,933	1,955	6,200	4,100	6,200
Special Service Area #5 - Timbers Edge	242	0	3,767	4,485	1,278	2,000
TOTAL SPECIAL REVENUE FUNDS		\$2,102,232	\$1,759,658	\$3,081,876	\$2,287,418	\$3,831,255
CAPITAL PROJECTS FUNDS						
Capital Projects Fund	301	3,442,475	5,200,696	26,217,914	18,357,914	22,729,205
Equipment Replacement	302	214,038	576,574	270,000	270,000	427,000
TOTAL CAPITAL PROJECTS FUND		\$3,656,513	\$5,777,270	\$26,487,914	\$18,627,914	\$23,156,205
DEBT FUNDS						
Debt Service	401	2,093,659	2,399,860	2,409,787	2,409,787	2,378,914
TOTAL DEBT FUNDS		\$2,093,659	\$2,399,860	\$2,409,787	\$2,409,787	\$2,378,914
ENTERPRISE FUNDS						
Water & Sewer Fund	501	9,026,303	9,458,402	14,749,886	10,861,116	16,377,849
Water & Sewer-Equipment Replacement	502	32,990	841	1,787,000	287,000	4,146,904
TOTAL ENTERPRISE FUNDS		\$9,059,293	\$9,459,243	\$16,536,886	\$11,148,116	\$20,524,753
INTERNAL SERVICE FUND						
Municipal Garage	601	711,295	826,503	855,738	1,108,315	1,104,061
TOTAL INTERNAL SERVICE FUND		\$711,295	\$826,503	\$855,738	\$1,108,315	\$1,104,061
FIDUCIARY FUND						
Police Pension Benefits	701	3,612,511	3,891,615	4,101,970	4,174,655	4,223,224
TOTAL FIDUCIARY FUND		\$3,612,511	\$3,891,615	\$4,101,970	\$4,174,655	\$4,223,224
GRAND TOTALS		\$42,783,869	\$47,598,296	\$76,765,711	\$67,003,299	\$80,674,292

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET
Expenditure Summary Comparison

FUND NAME	FUND #	2020 ACTUAL EXPENDITURES	2021 ACTUAL EXPENDITURES	2022 BUDGET	2022 YEAR-END ESTIMATE	2023 BUDGET
General	101	21,545,866	23,484,147	23,290,540	27,247,094	25,452,381
Charitable Contributions	206	2,500	0	1,000	0	3,500
State Drug Enforcement	201	19,258	1,077	4,000	3,500	3,500
Federal Drug Enforcment	202	88,549	20,770	69,600	569,600	75,600
Motor Fuel Tax	210	1,990,992	1,730,489	2,995,091	1,706,940	3,741,455
Special Service Area #1 - Seven Bridges	240	1,500	1,600	2,500	2,000	2,500
Special Service Area #3 - Richfield Place	241	1,933	1,955	6,200	4,100	6,200
Special Service Area #5 - Timbers Edge	242	0	3,767	4,485	1,278	2,000
Capital Projects Fund	301	3,442,475	5,200,696	26,217,914	18,357,914	22,729,205
Equipment Replacement	302	214,038	576,574	270,000	270,000	427,000
Debt Service	401	2,093,659	2,399,860	2,409,787	2,409,787	2,378,914
Water & Sewer Fund	501	9,026,303	9,458,402	14,749,886	10,861,116	16,377,849
Water & Sewer-Equipment Replacement	502	32,990	841	1,787,000	287,000	4,146,904
Municipal Garage	601	711,295	826,503	855,738	1,108,315	1,104,061
Police Pension Benefits	701	3,612,511	3,891,615	4,101,970	4,174,655	4,223,224
GRAND TOTALS		\$42,783,869	\$47,598,296	\$76,765,711	\$67,003,299	\$80,674,292

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Cost Center Expenditure Summary Comparison

FUND DEPARTMENT COST CENTER	2020 ACTUAL EXPENDITURES	2021 ACTUAL EXPENDITURES	2022 BUDGET	2022 YEAR-END EST.	2023 BUDGET
GENERAL FUND - #101					
Legislative Department					
Mayor & Board of Trustees	307,152	130,926	151,222	156,632	170,199
TOTAL	\$307,152	\$130,926	\$151,222	\$156,632	\$170,199
Administration Departments					
Administration	951,237	843,117	852,633	787,945	954,268
Human Resources	375,621	242,851	250,731	270,811	239,603
Technology	904,552	922,076	957,942	958,135	1,084,357
Legal & Liability	754,940	862,136	816,850	852,900	919,900
TOTAL	\$2,986,350	\$2,870,180	\$2,878,156	\$2,869,791	\$3,198,128
Community Development Department	\$1,100,822	\$967,349	\$1,144,049	\$1,192,694	\$1,318,557
Customer Service	\$235,250	\$218,363	\$199,809	\$213,160	\$201,468
Finance Department	\$845,771	\$800,110	\$796,301	\$854,354	\$759,582
Police Department					
Administration	1,230,876	1,401,142	1,405,715	1,439,673	1,485,524
Patrol	4,622,837	4,989,783	5,046,197	4,979,005	5,459,463
Detective Unit	676,984	699,126	702,318	703,940	748,527
Tactical Unit	749,010	707,011	748,038	690,010	729,583
Community Outreach	365,379	369,670	430,938	386,655	437,586
Community Services	217,546	200,822	273,898	211,016	284,356
Records Section	401,292	302,164	279,087	309,852	314,912
Training	36,871	33,097	55,762	60,585	71,585
TOTAL	\$8,300,795	\$8,702,815	\$8,941,953	\$8,780,736	\$9,531,536
Department of Public Works					
Engineering & Inspection	609,614	682,083	532,123	657,434	569,552
Facilities Maintenance	420,415	464,533	413,210	435,046	531,129
Road Maintenance	1,131,370	1,398,694	1,513,416	1,543,066	1,783,548
Traffic Control	486,067	547,875	569,122	576,466	599,205
Forestry Services	339,702	997,130	425,437	464,380	474,745
Storm Water Management	552,114	610,975	678,602	656,195	738,747
TOTAL	\$3,539,282	\$4,701,290	\$4,131,910	\$4,332,587	\$4,696,925
Rebates, Transfers and Debt					
Rebates	244,915	309,321	400,000	400,000	545,000
Police Pension - Transfer	3,985,531	4,783,791	4,101,970	8,447,139	5,030,986
Debt Service/Other Fund Transfers	0	0	545,169	0	0
TOTAL	\$4,230,446	\$5,093,112	\$5,047,139	\$8,847,139	\$5,575,986
FUND TOTALS	\$21,545,868	\$23,484,145	\$23,290,539	\$27,247,094	\$25,452,381

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET
Cost Center Expenditure Summary Comparison

FUND DEPARTMENT COST CENTER	2020 ACTUAL EXPENDITURES	2021 ACTUAL EXPENDITURES	2022 BUDGET	2022 YEAR-END ESTIMATE	2023 BUDGET
STATE DRUG ENFORCEMENT FUND - #201	\$19,258	\$1,077	\$4,000	\$3,500	\$3,500
FEDERAL DRUG ENFORCEMENT FUND - #202	\$88,549	\$20,770	\$69,600	\$569,600	\$75,600
CHARITABLE CONTRIBUTIONS FUND - #206	\$2,500	\$0	\$1,000	\$0	\$3,500
MOTOR FUEL TAX FUND - #210	\$1,990,992	\$1,730,489	\$2,995,091	\$1,706,940	\$3,741,455
SPECIAL SERVICE AREA #1 - SEVEN BRIDGES - #240	\$1,500	\$1,600	\$2,500	\$2,000	\$2,500
SPECIAL SERVICE AREA #3 - RICHFIELD PLACE - #241	\$1,933	\$1,955	\$6,200	\$4,100	\$6,200
SPECIAL SERVICE AREA #5 - TIMBER'S EDGE	\$0	\$3,767	\$4,485	\$1,278	\$2,000
CAPITAL PROJECTS FUND - #301	\$3,442,475	\$5,200,696	\$26,217,914	\$18,357,914	\$22,729,205
EQUIPMENT REPLACEMENT FUND - #302	\$214,038	\$576,574	\$270,000	\$270,000	\$427,000
DEBT SERVICE FUND - #401	\$2,093,659	\$2,399,860	\$2,409,787	\$2,409,787	\$2,378,914

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET
Cost Center Expenditure Summary Comparison

FUND DEPARTMENT COST CENTER	2020 ACTUAL EXPENDITURES	2021 ACTUAL EXPENDITURES	2022 BUDGET	2022 ACTUAL ESTIMATE	2023 BUDGET
WATER & SEWER FUND - #501					
Department of Public Works					
Administration	1,063,874	938,711	1,064,353	1,002,388	1,020,501
Water Services	6,853,418	7,250,271	10,198,307	8,806,264	11,008,205
Sewer Services	1,048,927	1,214,811	2,552,726	893,964	3,523,643
Lift Station Maintenance	60,082	54,609	934,500	158,500	825,500
TOTAL	\$9,026,300	\$9,458,402	\$14,749,886	\$10,861,116	\$16,377,849
WATER & SEWER-EQUIPMENT REPLACEMENT FUND - #502	\$32,990	\$841	\$1,787,000	\$287,000	\$4,146,904
MUNICIPAL GARAGE FUND - #601.					
Municipal Garage	549,226	594,544	617,808	725,573	685,356
Fuel Services	162,069	231,958	237,930	382,742	418,705
TOTAL	\$711,295	\$826,503	\$855,738	\$1,108,315	\$1,104,061
POLICE PENSION BENEFITS FUND - #701	\$3,612,511	\$3,891,615	\$4,101,970	\$4,174,655	\$4,223,224
GRAND TOTAL ALL FUNDS	\$42,783,869	\$47,598,294	\$76,765,710	\$67,003,299	\$80,674,293

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Total Expenses by Element

	Personnel	Commodities	Services	Capital	Transfers	Police Pension Funding	Police Pension Benefits	Internal Services	Debt Service	Total
General Fund	12,611,283	626,484	5,779,135	144,000	1,446,078	4,030,986		814,415		25,452,381
State Drug Fund		1,000	2,500		0					3,500
Federal Drug Fund		6,600	500	60,000				8,500		75,600
Charitable Contributions Fund			3,500							3,500
Motor Fuel Tax Fund				3,741,455						3,741,455
Special Service Area 1			2,500							2,500
Special Service Area 3			2,700	2,000	1,500					6,200
Special Service Area 5			2,000							2,000
Capital Projects Fund			327,246	20,024,945	2,377,014					22,729,205
Vehicle & Equipment Fund				427,000						427,000
Debt Service Fund			1,900						2,377,014	2,378,914
Water & Sewer Fund	1,887,283	4,969,020	1,014,355	7,750,000	480,068			277,123		16,377,849
Water & Sewer V&E Fund				4,146,904						4,146,904
Municipal Garage Fund	440,877	568,975	66,800	15,000	6,285			6,124		1,104,061
Police Pension Fund		500	73,380				4,149,344			4,223,224
FY2023 Budget	14,939,443	6,172,579	7,276,516	36,311,304	4,310,945	4,030,986	4,149,344	1,106,162	2,377,014	80,674,293
FY2022 YE Projection	14,261,976	5,927,878	7,073,918	20,276,089	7,521,085	4,647,139	4,032,210	855,116	2,407,887	67,003,299
FY2021 Actual	13,887,511	5,930,590	6,715,737	6,015,271	3,184,685	4,783,791	3,734,428	791,829	2,554,452	47,598,294
FY 2020 Actual	14,588,552	5,468,127	5,075,452	4,691,003	2,526,898	3,985,531	3,521,945	834,127	2,092,234	42,783,869

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 2020	Actual 2021	Estimated 2022	Adopted 2023
Fund Balance, January 1	\$ 20,998,449	\$ 20,810,651	\$ 20,262,218	\$ 20,255,546
Revenues				
Taxes	\$11,652,651	\$ 14,094,757	\$ 15,183,968	\$ 15,212,422
Licenses & Permits	\$1,236,592	\$ 1,594,086	\$ 1,686,650	\$ 1,417,900
Intergovernmental	\$6,797,428	\$ 5,601,515	\$ 9,038,555	\$ 8,689,712
Charges for Services	\$358,780	\$ 373,390	\$ 431,083	\$ 350,833
Fines and Forfeits	\$291,916	\$ 274,299	\$ 248,500	\$ 193,000
Interest	\$699,096	\$ 602,172	\$ 320,000	\$ 394,650
Miscellaneous	\$90,000	\$ 69,268	\$ 20	\$ 10
Total Revenues	\$21,126,463	\$ 22,609,487	\$ 26,908,776	\$ 26,258,527
Expenditures				
General Government	\$6,750,289	\$ 6,425,152	\$ 10,562,942	\$ 8,181,842
Public Safety	\$8,300,792	\$ 8,572,414	\$ 8,647,047	\$ 9,392,391
Highways and Streets	\$2,509,254	\$ 3,402,812	\$ 3,100,610	\$ 3,401,084
Total Expenditures	\$17,560,335	\$ 18,400,378	\$ 22,310,600	\$ 20,975,317
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,566,128	\$ 4,209,109	\$ 4,598,176	\$ 5,283,210
Other Financing Sources / Uses				
Transfers In				
Water & Sewer	\$ 230,107	\$ 324,727	\$ 330,146	\$ 351,642
Motor Fuel Tax Fund		\$ -	\$ -	\$ -
TIF Fund	\$ -	\$ -	\$ -	\$ -
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				
Streets and Alleys Fund				
TIF #2 Fund				
Transfer to MFT	\$ -	\$ -	\$ -	\$ -
Police Pension Fund	\$ (3,985,531)	\$ (4,783,791)	\$ (4,647,139)	\$ (4,030,986)
Capital Projects	\$ -	\$ -	\$ -	\$ -
Equipment Replacement Fund	\$ -	\$ (299,978)	\$ (289,355)	\$ (446,078)
Debt Service Fund	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources / Uses	\$ (3,753,924)	\$ (4,757,542)	\$ (4,604,848)	\$ (4,123,922)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	\$ (187,796)	\$ (548,433)	\$ (6,672)	\$ 1,159,288
Fund Balance, December 31	\$ 20,810,651	\$ 20,262,218	\$ 20,255,546	\$ 21,414,835

GENERAL FUND
Five Year Projections
FY 2023 Budget - with ARPA Surplus

	Actual 2021	Year-End Est 2022	Budget 2023	2024	2025	2026	2027
Beginning Balance	\$ 20,810,651	\$ 20,262,218	\$ 20,255,545	\$ 21,414,833	\$ 20,862,860	\$ 19,820,117	\$ 18,254,183
Revenues	22,935,715	27,240,420	26,611,669	24,478,864	24,637,100	24,781,573	24,913,671
Operating Expenses	18,239,360	18,327,805	19,732,395	20,322,972	20,931,266	21,557,809	22,203,148
Rebates, Debt Service & Transfers	5,093,112	8,847,139	5,575,986	4,616,296	4,657,009	4,698,129	4,739,660
Capital Expenses	151,675	72,149	144,000	91,569	91,569	91,569	91,569
Surplus/Deficit	(548,433)	(6,674)	1,159,288	(551,973)	(1,042,743)	(1,565,934)	(2,120,706)
Total Fund Balances	\$ 20,262,218	\$ 20,255,545	\$ 21,414,833	\$ 20,862,860	\$ 19,820,117	\$ 18,254,183	\$ 16,133,477
Total Unassigned Fund Balance ARPA	\$ 18,455,545	\$ 18,455,545	\$ 19,062,860	\$ 19,820,117	\$ 18,254,183	\$ 16,133,477	\$ 12,660,594
Ending Balance/Next Year Operating Expense	67.73%	72.51%	76.16%	77.18%	69.28%	59.68%	43.79%

GENERAL FUND
Five Year Projections
Revenues

Revenue Source	Actual 2020	Actual 2021	Year-End Est 2022	Budget 2023	2024	2025	2026	2027
Property Tax - Village Levy	\$ 30	\$ 99	6,775	\$ -	\$ -	\$ -	\$ -	-
Property Tax - Police Pension	3,267,165	3,334,449	3,490,000	3,340,000	3,373,400	3,407,134	3,441,205	3,475,617
Property Tax - Township	132,035	139,305	144,877	150,672	152,179	153,701	155,238	156,790
General Sales Tax	4,167,653	5,847,697	6,500,000	6,500,000	6,565,000	6,630,650	6,696,957	6,763,926
Home Rule Sales Tax*	785,589	1,164,578	1,305,125	1,270,650	1,283,357	1,296,190	1,309,152	1,322,243
Electric Utility Tax	1,206,560	1,194,167	1,330,000	1,500,000	1,515,000	1,530,150	1,545,452	1,560,906
Telephone Utility Tax	673,278	569,884	535,691	484,100	459,895	436,900	415,055	394,302
Natural Gas Utility Tax	416,793	534,119	700,000	790,000	797,900	805,879	813,938	822,077
Gas Use Tax	268,598	267,943	290,000	300,000	303,000	306,030	309,090	312,181
Water Utility Tax	-	-	-	-	-	-	-	-
Video Gaming Tax	73,451	167,716	180,000	200,000	203,000	206,045	209,136	212,273
Real Estate Transfer Tax	661,499	874,799	701,500	677,000	687,155	697,462	707,924	718,543
Licenses	252,908	309,591	351,850	345,850	345,850	345,850	345,850	345,850
Permits	437,536	731,997	771,500	518,050	512,870	502,612	487,534	468,032
Franchise Fees	546,148	552,499	563,300	554,000	562,310	570,745	579,306	587,995
Income Tax	3,224,631	3,927,813	4,872,638	4,642,072	4,688,493	4,735,378	4,782,732	4,830,559
State Use Tax	1,472,262	1,281,487	1,325,330	1,332,162	1,318,840	1,292,464	1,253,690	1,203,542
State Cannabis Tax	28,609	50,987	68,316	85,395	87,103	88,845	90,622	92,434
Personal PPTY Repl Tax	20,387	35,812	77,076	62,978	30,400	30,400	30,400	30,400
Grants	1,820,014	51,204	2,293,193	2,295,105	22,000	22,000	22,000	22,000
Reimbursements Intergov'l	231,525	254,213	402,000	272,000	272,000	272,000	272,000	272,000
Charges for Service	358,780	373,390	431,083	350,833	350,833	350,833	350,833	350,833
Fines and Forfeits	291,916	274,299	248,500	193,000	193,000	193,000	193,000	193,000
Other Income	699,096	671,440	320,020	394,660	398,607	402,593	406,619	410,685
Transfers	321,607	326,227	331,646	353,142	356,673	360,240	363,843	367,481
Total Revenue	\$ 21,358,070	\$ 22,935,715	\$ 27,240,420	\$ 26,611,669	\$ 24,478,864	\$ 24,637,100	\$ 24,781,573	\$ 24,913,671
Percent Change to Prior Year	6.47%	7.39%	18.77%	-2.31%	-8.01%	0.65%	0.59%	0.53%

Notes:

- Years 2024 and beyond assume growth of 0-2% depending on revenue type
- Home Rule Sales Tax is shown net of the State's 1.5% fee

GENERAL FUND
Five Year Projections
Total Expenses by Cost Center

<i>Cost Center</i>	Actual 2020	Actual 2021	Year-End Est. 2022	Budget 2023	2024	2025	2026	2027
Legislative	307,152	130,926	156,632	\$ 170,199	\$ 173,910	\$ 177,732	\$ 181,669	\$ 185,724
Administration	951,237	843,117	787,945	\$ 954,268	982,896	1,012,383	1,042,754	1,074,037
Human Resources	375,621	242,851	270,811	239,603	230,900	237,809	244,926	252,256
Information Technology	904,552	922,076	958,135	1,084,357	1,109,508	1,141,980	1,175,425	1,209,874
Legal and Liability	754,940	862,136	852,900	919,900	948,296	976,721	1,005,999	1,036,155
Community Development	1,100,822	967,349	1,192,694	1,318,557	1,358,114	1,398,857	1,440,823	1,484,048
Customer Service	235,250	218,363	213,160	201,468	207,512	213,737	220,150	226,754
Finance Admin	845,771	800,110	854,354	759,582	777,219	800,536	824,552	849,289
Police Administration	1,230,876	1,401,142	1,439,673	1,485,524	1,529,634	1,575,491	1,622,723	1,671,372
Police - Patrol	4,622,837	4,989,783	4,979,005	5,459,463	5,582,778	5,749,868	5,921,972	6,099,238
Police - Detective Unit	676,984	699,126	703,940	748,527	770,983	794,112	817,936	842,474
Police - Tactical Unit	749,010	707,011	690,010	729,583	751,470	774,015	797,235	821,152
Police - Community Outreach	365,380	369,670	386,655	437,586	450,714	464,235	478,162	492,507
Police - Community Svc	217,546	200,822	211,016	284,356	292,887	301,673	310,723	320,045
Police - Records Section	401,292	302,164	309,852	314,912	324,359	334,090	344,113	354,436
Police - Training	36,871	33,097	60,585	71,585	73,733	75,945	78,223	80,570
PW - Engineering	609,614	682,083	657,434	569,552	578,914	596,281	614,169	632,594
PW - Facilities Maintenance	420,416	464,533	435,046	531,129	556,391	572,803	589,707	607,118
PW - Road Maintenance	1,131,370	1,398,694	1,543,066	1,783,548	1,829,634	1,884,004	1,940,005	1,997,686
PW - Traffic Control	486,068	547,875	576,466	599,205	628,606	646,983	665,910	685,406
PW - Forestry	339,701	992,674	464,380	474,745	491,582	506,252	521,361	536,924
PW - Storm Water Management	552,115	610,976	656,195	738,747	764,179	787,006	810,518	834,736
Transfers & Rebates	4,230,446	5,093,112	8,847,139	5,575,986	4,616,296	4,657,009	4,698,129	4,739,660
TOTAL	\$ 21,545,869	\$ 23,479,691	\$ 27,247,094	\$ 25,452,381	\$ 25,030,514	\$ 25,679,521	\$ 26,347,184	\$ 27,034,054
Percent Change to Prior Year	0.31%	8.98%	16.05%	-6.59%	-1.66%	2.59%	2.60%	2.61%

Assumptions:

3% growth in future years expecting
inflation to decline.

GENERAL FUND
Five Year Projections
Total Operating Expenses by Cost Center

<i>Cost Center</i>	Actual 2021	Year-End Est. 2022	Budget 2023	2024	2025	2026	2027
Legislative	\$ 130,926	\$ 156,632	\$ 170,199	\$ 173,910	\$ 177,732	\$ 181,669	\$ 185,724
Administration	843,117	787,945	954,268	982,896	1,012,383	1,042,754	1,074,037
Human Resources	242,851	258,811	223,603	230,311	237,220	244,337	251,667
Information Technology	869,198	945,135	1,050,857	1,082,383	1,114,855	1,148,300	1,182,749
Legal and Liability	862,136	852,900	919,900	947,497	975,922	1,005,200	1,035,356
Community Development	967,349	1,192,694	1,318,557	1,358,114	1,398,857	1,440,823	1,484,048
Customer Service	218,363	213,160	201,468	207,512	213,737	220,150	226,754
Finance Admin	800,110	854,354	754,582	777,219	800,536	824,552	849,289
Police Administration	1,401,142	1,438,873	1,484,024	1,528,545	1,574,401	1,621,634	1,670,283
Police - Patrol	4,969,652	4,966,205	5,407,463	5,569,686	5,736,777	5,908,880	6,086,147
Police - Detective Unit	699,126	703,940	748,527	770,983	794,112	817,936	842,474
Police - Tactical Unit	707,011	690,010	729,583	751,470	774,015	797,235	821,152
Police - Community Outreach	369,670	386,655	437,586	450,714	464,235	478,162	492,507
Police - Community Svc	200,822	211,016	284,356	292,887	301,673	310,723	320,045
Police - Records Section	302,164	309,852	314,912	324,359	334,090	344,113	354,436
Police - Training	33,097	60,585	71,585	73,733	75,945	78,223	80,570
PW - Engineering	682,083	651,434	562,052	578,914	596,281	614,169	632,594
PW - Facilities Maintenance	409,302	420,046	531,129	547,063	563,475	580,379	597,790
PW - Road Maintenance	1,398,694	1,540,517	1,759,548	1,812,334	1,866,704	1,922,706	1,980,387
PW - Traffic Control	547,875	566,466	594,705	612,546	630,923	649,850	669,346
PW - Forestry	992,674	464,380	474,745	488,987	503,656	518,766	534,329
PW - Storm Water Management	587,541	656,195	738,747	760,909	783,736	807,248	831,466
TOTAL	\$ 18,234,904	\$ 18,327,805	\$ 19,732,395	\$ 20,322,972	\$ 20,931,266	\$ 21,557,809	\$ 22,203,148
Percent Change to Prior Year	5.95%	0.51%	7.66%	2.99%	2.99%	2.99%	2.99%

Assumptions:

3% growth in future years expecting inflation to decline

GENERAL FUND
Five Year Projections
Non-Personnel Operating Expenses

<i>Cost Center</i>	<i>Actual 2020</i>	<i>Actual 2021</i>	<i>Year-End Est. 2022</i>	<i>Budget 2023</i>	<i>2024</i>	<i>2025</i>	<i>2026</i>	<i>2027</i>
Legislative	\$ 266,245	\$ 84,421	\$ 110,490	\$ 123,695	\$ 127,406	\$ 131,228	\$ 135,165	\$ 139,220
Administration	63,736	114,609	82,324	98,550	101,506	104,551	107,688	110,919
Human Resources	31,995	68,080	68,730	59,636	61,425	63,268	65,166	67,121
Information Technology	576,422	664,078	782,550	886,890	913,497	940,902	969,129	998,203
Legal & Liability	754,940	862,136	852,900	919,900	947,497	975,922	1,005,200	1,035,356
Community Development	188,424	226,999	404,871	387,095	398,708	410,669	422,989	435,679
Customer Service	2,275	28,671	37,413	1,613	1,661	1,711	1,763	1,815
Finance Department	75,662	115,301	109,704	88,917	91,585	94,332	97,162	100,077
Police Administration	600,949	872,829	900,788	934,188	962,214	991,080	1,020,813	1,051,437
Police - Patrol	301,088	394,445	434,070	562,236	579,103	596,476	614,370	632,801
Police - Detectives	48,441	55,255	61,292	78,316	80,665	83,085	85,578	88,145
Police - Tactical	32,558	31,721	35,749	48,812	50,276	51,785	53,338	54,938
Police - Community Outreach	7,882	10,084	59,512	90,945	93,673	96,484	99,378	102,359
Police - Community Svc	39,045	51,678	57,489	62,478	64,352	66,283	68,271	70,320
Police - Records Section	20,282	14,884	25,675	28,775	29,638	30,527	31,443	32,387
Police - Training	36,871	33,097	60,585	71,585	73,733	75,945	78,223	80,570
PW - Engineering	325,271	435,772	365,967	279,180	287,555	296,182	305,068	314,220
PW - Facilities Maintenance	276,953	269,040	252,010	363,689	374,600	385,838	397,413	409,335
PW - Road Maintenance	560,837	733,042	871,317	1,115,170	1,148,625	1,183,084	1,218,576	1,255,134
PW - Traffic Control	212,954	283,417	279,474	318,253	327,801	337,635	347,764	358,197
PW - Forestry	181,366	826,476	297,217	309,118	318,391	327,943	337,781	347,914
PW - Storm Water Management	177,741	197,636	259,895	292,072	300,834	309,859	319,154	328,729
TOTAL	\$ 4,781,936	\$ 6,373,671	\$ 6,410,022	\$ 7,121,112	\$ 7,334,746	\$ 7,554,788	\$ 7,781,432	\$ 8,014,875
<i>Percent Change to Prior Year</i>	<i>-17.10%</i>	<i>33.29%</i>	<i>0.57%</i>	<i>11.09%</i>	<i>3.00%</i>	<i>3.00%</i>	<i>3.00%</i>	<i>3.00%</i>

Assumptions:

3% growth in future years expecting inflation to decline.

GENERAL FUND
Five Year Projections
Personnel Expenses - Salaries

<i>Cost Center</i>	Actual 2020	Actual 2021	Year-End Est. 2022	Budget 2023	2024	2025	2026	2027
Legislative	\$ 40,907	\$ 46,505	\$ 46,142	\$ 46,504	\$ 46,504	\$ 46,504	\$ 46,504	\$ 46,504
Administration	815,622	643,304	599,760	794,001	817,821	842,356	867,626	893,655
Human Resources	312,661	153,485	151,719	153,673	158,283	163,032	167,923	172,960
Information Technology	231,375	194,274	151,838	153,673	158,283	163,032	167,923	172,960
Community Development	814,872	661,659	698,255	841,015	866,245	892,233	919,000	946,570
Customer Service	215,057	172,271	154,359	179,884	185,281	190,839	196,564	202,461
Finance Department	706,111	619,776	677,528	626,952	645,761	665,133	685,087	705,640
Police Administration	598,387	495,986	507,538	521,391	537,033	553,144	569,738	586,830
Police - Patrol	3,900,624	4,116,891	4,062,201	4,492,806	4,627,590	4,766,418	4,909,410	5,056,693
Police - Detectives	539,725	547,789	552,863	588,386	606,038	624,219	642,945	662,234
Police - Tactical	643,769	609,266	574,976	641,956	661,215	681,051	701,483	722,527
Police - Community Outreach	310,042	312,163	283,179	305,645	314,814	324,259	333,987	344,006
Police - Community Svc	165,969	136,569	142,287	201,176	207,211	213,428	219,830	226,425
Police - Records Section	343,773	248,167	252,573	257,794	265,528	273,494	281,698	290,149
PW - Engineering	265,872	240,904	272,471	266,081	274,063	282,285	290,754	299,477
PW - Facilities Maintenance	115,364	119,197	145,853	149,557	154,044	158,665	163,425	168,328
PW - Road Maintenance	524,772	618,860	628,839	607,683	625,913	644,691	664,032	683,953
PW - Traffic Control	222,350	223,272	242,585	239,297	246,476	253,870	261,486	269,331
PW - Forestry	140,450	145,134	144,974	147,720	152,152	156,716	161,418	166,260
PW - Storm Water Management	350,486	363,173	364,825	411,441	423,784	436,498	449,593	463,080
TOTAL	\$ 11,258,186	\$ 10,668,644	\$ 10,654,765	\$ 11,626,635	\$ 11,974,039	\$ 12,331,865	\$ 12,700,426	\$ 13,080,043
Percent Change to Prior Year	3.83%	-5.24%	-0.13%	9.12%	2.99%	2.99%	2.99%	2.99%

Assumptions:

- Salaries pool 3%
- Social Security: 6.2%
- Medicare: 1.45%
- FY2022 IMRF Rate 6.93%

GENERAL FUND
Five Year Projections
Personnel Expenses - Insurance

<i>Cost Center</i>	Actual 2020	Actual 2021	Year-end Est. 2022	Budget 2023	2024	2025	2026	2027
Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	71,878	85,204	105,861	61,717	63,569	65,476	67,440	69,463
Human Resources	30,965	21,287	38,362	10,294	10,603	10,921	11,249	11,586
Information Technology	14,807	10,845	10,747	10,294	10,603	10,921	11,249	11,586
Community Development	97,526	78,690	89,568	90,447	93,160	95,955	98,834	101,799
Customer Service	17,919	17,421	21,388	19,971	20,570	21,187	21,823	22,478
Finance Admin	63,998	65,033	67,122	38,713	39,874	41,071	42,303	43,572
Police Administration	31,540	32,327	30,547	28,445	29,298	30,177	31,083	32,015
Police - Patrol	421,124	458,316	469,934	352,421	362,994	373,883	385,100	396,653
Police - Detectives	88,818	96,082	89,785	81,825	84,280	86,808	89,412	92,095
Police - Tactical	72,684	66,024	79,285	38,815	39,979	41,179	42,414	43,687
Police - Community Outreach	47,456	47,423	43,964	40,996	42,226	43,493	44,797	46,141
Police - Community Svc	12,532	12,575	11,240	20,702	21,323	21,963	22,622	23,300
Police - Records Section	37,236	39,114	31,604	28,343	29,193	30,069	30,971	31,900
PW - Engineering	18,471	5,408	12,996	16,791	17,295	17,814	18,348	18,898
PW - Facilities Maintenance	17,884	21,064	22,183	17,883	18,419	18,972	19,541	20,127
PW - Road Maintenance	45,242	46,793	40,361	36,695	37,796	38,930	40,098	41,301
PW - Traffic Control	38,492	41,186	44,407	37,155	38,270	39,418	40,600	41,818
PW - Forestry	17,884	21,065	22,189	17,907	18,444	18,998	19,567	20,154
PW - Storm Water Management	23,888	26,732	31,475	35,234	36,291	37,380	38,501	39,656
TOTAL	\$ 1,170,347	\$ 1,192,589	\$ 1,263,018	\$ 984,648	\$ 1,014,187	\$ 1,044,613	\$ 1,075,951	\$ 1,108,230
Percent Change to Prior Year	0.40%	1.90%	5.91%	-22.04%	3.00%	3.00%	3.00%	3.00%

Assumptions:

- Insurance - 3% assumption used in 2024-2027

GENERAL FUND
Five Year Projections
Capital Requests by Cost Center

<i>Cost Center</i>	Actual 2020	Actual 2021	Year-End Est. 2022	Budget 2023	2024	2025	2026	2027
Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	-	-	-	-	323	323	323	323
Human Resources	-	-	12,000	16,000	589	589	589	589
Information Technology	81,948	52,878	13,000	33,500	27,125	27,125	27,125	27,125
Legal and Liability	-	-	-	-	799	799	799	799
Community Development	-	-	-	-	-	-	-	-
Customer Service	-	-	-	-	-	-	-	-
Finance Admin	-	-	-	5,000	-	-	-	-
Police Administration	-	-	800	1,500	1,089	1,089	1,089	1,089
Police - Patrol	-	20,131	12,800	52,000	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	7,500	-	-	-	-
PW - Facilities Maintenance	10,215	55,232	15,000	-	9,328	9,328	9,328	9,328
PW - Road Maintenance	519	-	2,549	24,000	17,299	17,299	17,299	17,299
PW - Traffic Control	12,272	-	10,000	4,500	16,060	16,060	16,060	16,060
PW - Forestry	-	-	-	-	2,595	2,595	2,595	2,595
PW - Storm Water Management	-	23,435	-	-	3,270	3,270	3,270	3,270
TOTAL	\$ 104,954	\$ 151,675	\$ 72,149	\$ 144,000	\$ 91,569	\$ 91,569	\$ 91,569	\$ 91,569
Percent Change to Prior Year	-7.67%	44.52%	-52.43%	99.59%	-36.41%	0.00%	0.00%	0.00%

Notes:

- Capital Projects over \$20,000 are budgeted for in the Capital Projects Fund
- Years 2024 and beyond assume capital requests based on prior year averages

GENERAL FUND
Five Year Projections
Transfers & Rebates

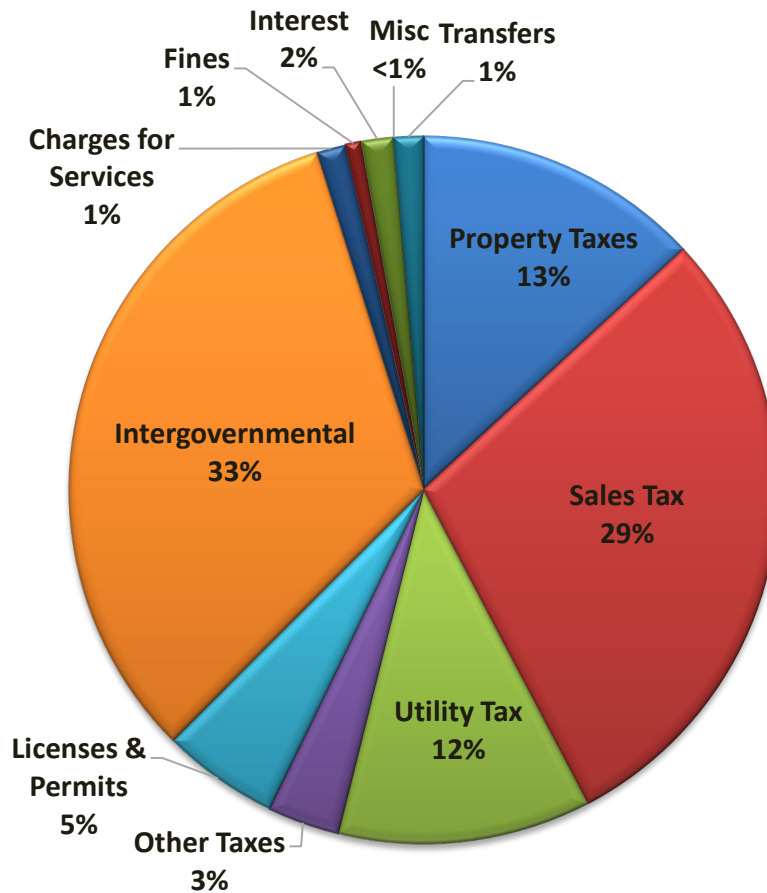
	Actual 2020	Actual 2021	Year-End Est. 2022	Budget 2023	2024	2025	2026	2027
Transfers								
Police Pension Transfer (1)	\$ 3,985,531	\$ 4,783,791	\$ 4,647,139	\$ 4,030,986	\$ 4,071,296	\$ 4,112,009	\$ 4,153,129	\$ 4,194,660
Rebates								
Economic Devel Rebates (2)	\$ 244,915	\$ 309,321	\$ 400,000	\$ 545,000	\$ 545,000	\$ 545,000	\$ 545,000	\$ 545,000
Water Meter Replacement Transfer	\$ -	\$ -	\$ 3,800,000	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Water Fund	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 4,230,446	\$ 5,093,112	\$ 8,847,139	\$ 5,575,986	\$ 4,616,296	\$ 4,657,009	\$ 4,698,129	\$ 4,739,660

Assumption:

1) 1% increase assumption used in future years.

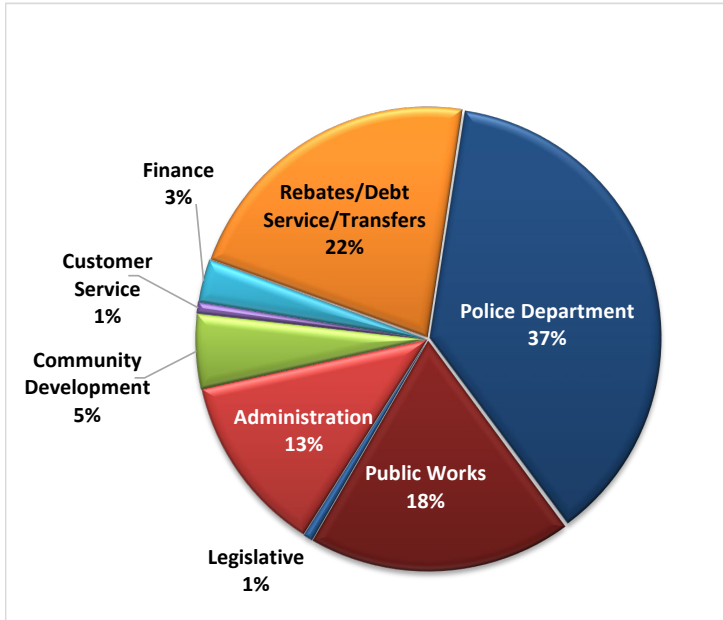
2)Anticipating returtn to pre-COVID sales tax returns and rebates

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET GENERAL FUND REVENUES

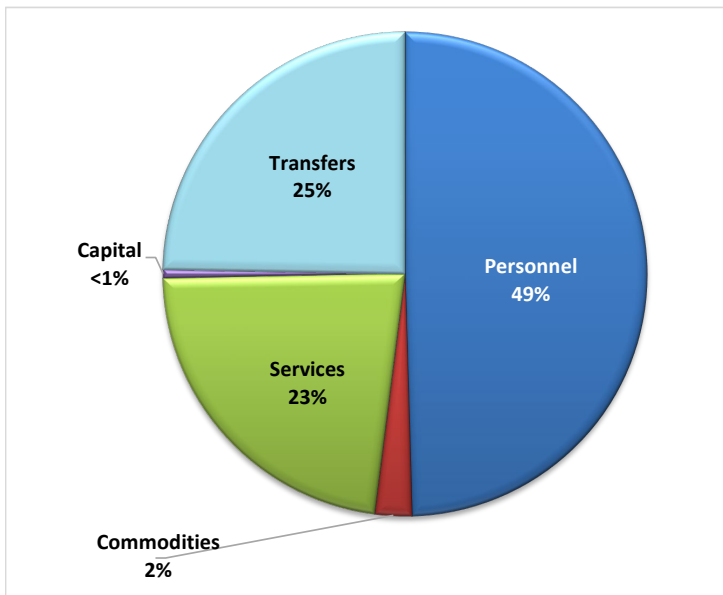


Property Taxes	\$3,490,672
Sales Taxes	7,770,650
Utility Taxes	3,074,100
Other Taxes	877,000
Licenses & Permits	1,417,900
Intergovernmental Revenue	8,689,712
Charges for Services	350,833
Fines & Forfeits	193,000
Interest	394,650
Other	10
Transfers	353,142
Total Revenues 2023	\$26,611,669

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET GENERAL FUND EXPENDITURES



Legislative	\$170,199
Administration	3,198,128
Community Development	1,318,557
Customer Service	201,468
Finance	759,582
Rebates/Debt Service/Transfers	5,575,986
Police Department	4,696,925
Public Works	9,531,536
Total General Fund Expenditures	\$25,452,381



Personnel	\$12,611,283
Commodities	626,484
Services	5,779,135
Capital	144,000
Transfers	6,291,479
Total General Fund Expenditures	\$25,452,381

LEGISLATIVE

➤ 1011111

Legislative

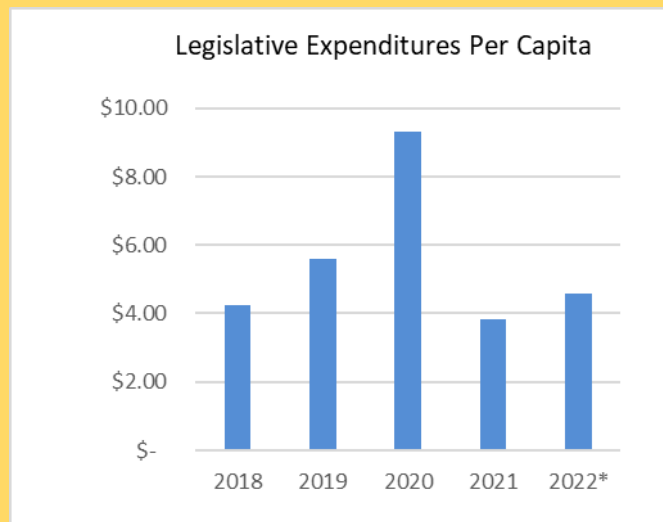
VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

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 voter services, and maintains the official Village Code of the Village of Woodridge.

Cost Centers	<u>2023 Budget</u>
	Cost Center
	Total:
Mayor & Board of Trustees	\$ 170,199
Total Departmental Budget	<u>\$ 170,199</u>



* Reflects year-end estimate

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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 voter services, and maintains the official Village Code of the Village of Woodridge.



Cost Center Summary

	<i>Actual</i> <u>2020</u>	<i>Actual</i> <u>2021</u>	<i>Revised</i> <i>Budget</i> <u>2022</u>	<i>Year-End</i> <i>Estimate</i> <u>2022</u>	<i>Adopted</i> <i>Budget</i> <u>2023</u>
Personnel	\$40,907	\$46,504	\$46,142	\$46,142	\$46,504
Commodities	1,634	357	2,000	200	1,200
Services/Charges	264,611	84,065	103,080	110,290	122,495
Capital	0	0	0	0	0
Total	\$307,152	\$130,926	\$151,222	\$156,632	\$170,199

Personnel Summary

	<i>Actual</i> <u>2020</u>	<i>Actual</i> <u>2021</u>	<i>Revised</i> <i>Budget</i> <u>2022</u>	<i>Year-End</i> <i>Estimate</i> <u>2022</u>	<i>Adopted</i> <i>Budget</i> <u>2023</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	1.00
Total Elected	8.00	8.00	8.00	8.00	8.00

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Legislative Department

Goals and Objectives for 2023:

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.

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:

Disseminated absentee voting, precinct location, and other voter-related information to the public.

Provided financing and direction, to support rehabilitation of the One Plaza facility and the construction of a new police facility.

Continued review of clerk's processes, including video gaming licensing, and amend the Village Code accordingly.

Received, processed, and coordinated the response to approximately 200 Freedom of Information Act (FOIA) requests submitted during the 2022 calendar year.

Updated Village Code language to reflect changes at the local and state level.

ADMINISTRATION

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

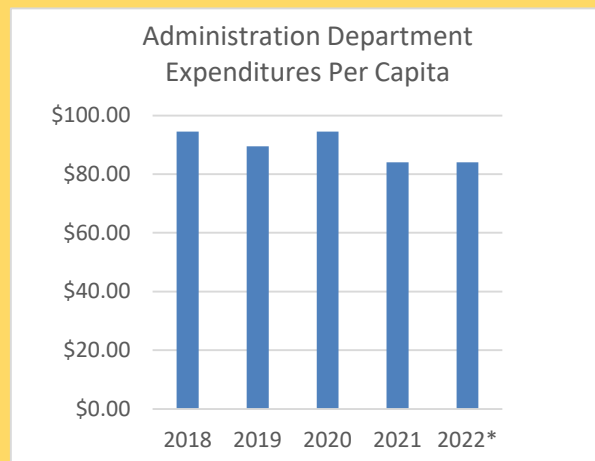
VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

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 eight functional areas: Human Resources, Information Technology, Risk Management, Franchise Management, Legal Services, Public Relations, Refuse & Recycling Management, and General Management. Department responsibilities include preparing Village Board agendas, and managing the work of Village departments in pursuing Village Board and community goals. Community engagement, special event coordination, special projects, and Village Board administrative support all fall within the scope of this department.

	<u>2023 Budget</u>
Cost Centers	Cost Center
	Total:
Administration	\$ 954,268
Human Resources	239,603
Technology	1,084,357
Legal & Liability	919,900
Total Departmental Budget	<u>\$ 3,198,128</u>



* Reflects year-end estimate

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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 the 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

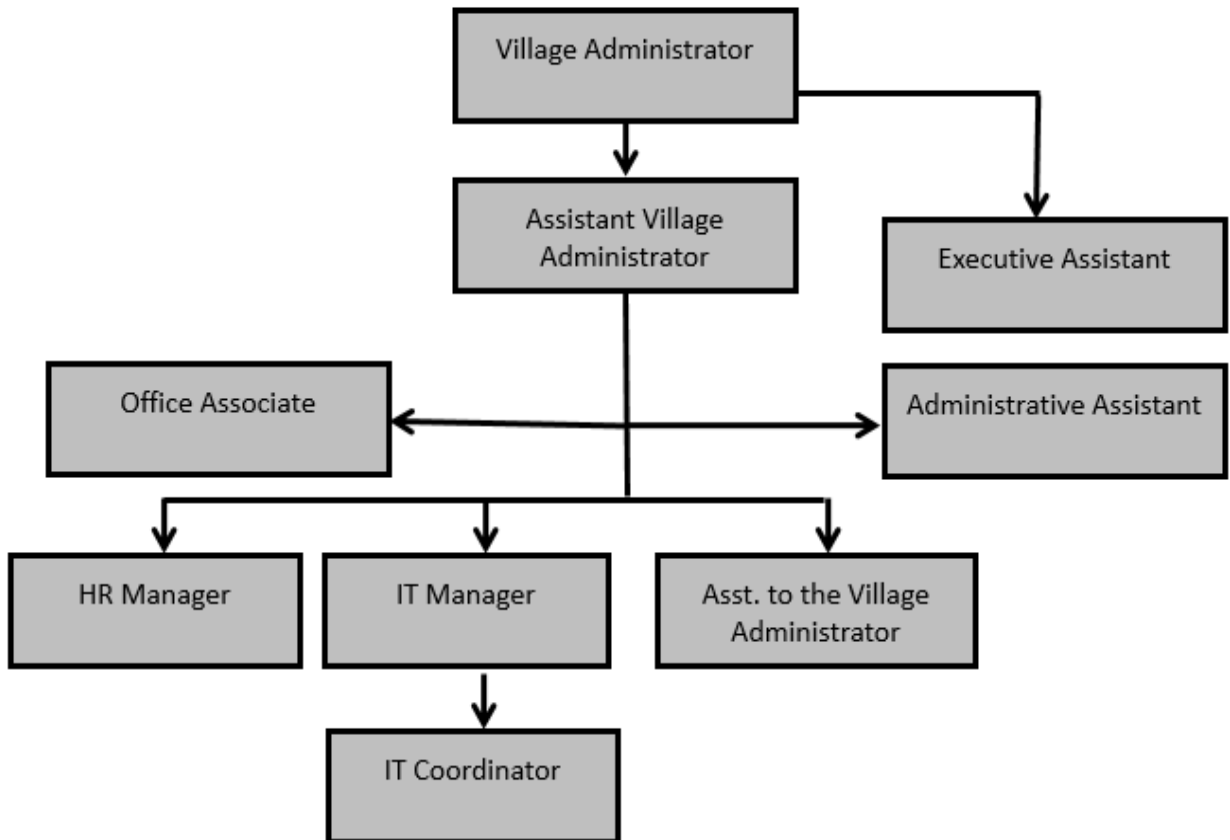
Maintain Village records, provide for access by the public and Village staff

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 2023 BUDGET
Administration Department Summary

ADMINISTRATION DEPARTMENT ORGANIZATIONAL CHART



VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Administration Cost Center

The Administration 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, refuse & recycling contract management, franchise management, community engagement, special events management, records management, Village Code updates, voter services, licensing, organizational improvement efforts, and providing operational support and oversight to the entire organization.



Cost Center Summary

	<i>Actual</i> <i>2020</i>	<i>Actual</i> <i>2021</i>	<i>Revised</i> <i>Budget</i> <i>2022</i>	<i>Year-End</i> <i>Estimate</i> <i>2022</i>	<i>Adopted</i> <i>Budget</i> <i>2023</i>
Personnel	\$887,501	\$728,507	\$768,460	\$705,621	\$855,718
Commodities	8,428	4,968	5,400	4,750	4,720
Services/Charges	50,718	101,365	70,019	68,820	83,429
Capital Outlay	0	0	0	0	0
Internal Services/Other	4,590	8,277	8,754	8,754	10,401
Total	\$951,237	\$843,117	\$852,633	\$787,945	\$954,268

Personnel Summary

	<i>Actual</i> <i>2020</i>	<i>Actual</i> <i>2021</i>	<i>Revised</i> <i>Budget</i> <i>2022</i>	<i>Year-End</i> <i>Estimate</i> <i>2022</i>	<i>Adopted</i> <i>Budget</i> <i>2023</i>
Village Administrator	1.00	1.00	1.00	1.00	1.00
Assistant Village Administrator ²	1.00	1.00	1.00	1.00	1.00
Assistant to the Village Administrator	1.00	0.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Admin. Assistant ¹	0.00	1.00	1.00	1.00	1.00
Office Associate ³	0.00	0.63	0.63	0.63	0.75
Grand Total - FT Equivalents	4.00	4.63	5.63	5.63	5.75

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

2) The Assistant to the Village Administrator position was vacant at the end of 2021, and will be filled in 2022.

3) The Office Associate position part-time hours increased to 30 hours/week to reflect actual hours worked.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Administration Cost Center

**Goals and Objectives
Calendar Year
2023**

Continue to support the Human Relations Advisory Committee.

Facilitate the Citizen's Leadership Academy

On-board and cross-train new Assistant to the Village Administrator

Coordinate purchasing process to install a new electronic message board at municipal campus entry.

Oversee the creation and letting of an RFP for Refuse & Recycling services

Accomplishments:

Facilitated Board analysis of Adult Use Cannabis businesses in Woodridge leading to a zoning code change allowing retail cannabis dispensaries

Facilitated the comprehensive review of the Village's Risk Management policies and practices through IRMA's IMAP analysis

Continued to provide support to all programs and services with reduced staffing levels

Implemented a new contract for the printing and distribution of the FOCUS newsletter at a cost savings

Hired a contract recording secretary to prepare Village Board minutes

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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.

Cost Center Summary

	<i>Actual</i> <u>2020</u>	<i>Actual</i> <u>2021</u>	<i>Revised</i> <i>Budget</i> <u>2022</u>	<i>Year-End</i> <i>Estimate</i> <u>2022</u>	<i>Adopted</i> <i>Budget</i> <u>2023</u>
Personnel	\$343,626	\$174,771	\$163,745	\$190,081	\$163,967
Commodities	0	0	200	0	0
Services/Charges	31,995	68,080	66,786	68,730	59,636
Capital Outlay	0	0	20,000	12,000	16,000
Total	<u>\$375,621</u>	<u>\$242,851</u>	<u>\$250,731</u>	<u>\$270,811</u>	<u>\$239,603</u>

Personnel Summary

	<i>Actual</i> <u>2020</u>	<i>Actual</i> <u>2021</u>	<i>Revised</i> <i>Budget</i> <u>2022</u>	<i>Year-End</i> <i>Estimate</i> <u>2022</u>	<i>Adopted</i> <i>Budget</i> <u>2023</u>
HR Manager	1.00	1.00	1.00	1.00	1.00
Grand Total - FT Equivalents	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Human Resources Cost Center

**Goals and
Objectives
Calendar Year
2023:**

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 interviews and hiring.

Continue to review health and dental insurance plans and coverage options and opportunities.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Human Resources Cost Center

Accomplishments:	Conducted entry-level police officer recruitment and testing process.
	Conducted entry-level police officer interviews and hiring.
	Conducted sergeant promotional testing process for promotional eligibility list.
	Reviewed and updated/revised Board of Police Commissioner Rules in conjunction with testing processes.
	Coordinated Police Department Hepatitis B inoculation series.
	Staff liaison for Board of Police Commission
	Conducted limited-scale salary and benefit survey.
	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 2023 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.

Cost Center Summary

	<i>Actual</i> <u>2020</u>	<i>Actual</i> <u>2021</u>	<i>Revised</i> <i>Budget</i> <u>2022</u>	<i>Year-End</i> <i>Estimate</i> <u>2022</u>	<i>Adopted</i> <i>Budget</i> <u>2023</u>
Personnel	\$246,182	\$205,121	\$264,952	\$162,585	\$163,967
Commodities	5,128	9,142	5,000	5,000	5,000
Services/Charges	571,294	650,667	649,490	777,550	788,106
Capital Outlay	81,948	52,878	38,500	13,000	33,500
Internal Services/Other	0	4,269	0	0	93,785
Total	<u>\$904,552</u>	<u>\$922,077</u>	<u>\$957,942</u>	<u>\$958,135</u>	<u>\$1,084,357</u>

Personnel Summary

	<i>Actual</i> <u>2020</u>	<i>Actual</i> <u>2021</u>	<i>Revised</i> <i>Budget</i> <u>2022</u>	<i>Year-End</i> <i>Estimate</i> <u>2022</u>	<i>Adopted</i> <i>Budget</i> <u>2023</u>
IT Manager	1.00	1.00	1.00	1.00	1.00
Grand Total - FT Equivalents	<u>1.00</u>	<u>1.00</u>	<u>2.00</u>	<u>1.00</u>	<u>1.00</u>

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Technology Cost Center

Goals and Objectives Calendar Year 2023:

Implement the technology plan for the new Police facility.

Upgrade the backend Cisco Firewalls, Switches, and VPN at new and existing facilities.

Provide technical assistance and user support to Village staff to ensure the continuity of business processes.

Continue to develop Tyler Munis in-house support expertise and train new staff.

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.

Accomplishments:

Created and executed technology plan to support the new Police facility and ensure that equipment is available for 2023.

Supported the Munis upgrade to v2019.1.

Completed new computer hardware roll out including bid, award, purchase, and installation.

Switched our onsite Exchange email system to cloud based o365.

Upgraded AT&T and Comcast fiber lines and moved phone service to AT&T fiber line

Rollout of Verizon's free iPhone upgrades for our Village staff.

Continued upgrades of the Village Board room technology.

Ongoing test emails to our users using KnowBe4 training.

On-boarded contract IT assistance through the GAD Group.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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.

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2020</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2022</u>	<u>2022</u>	<u>2023</u>
Commodities	\$47	\$19	\$300	\$100	\$100
Services/Charges	754,893	862,118	813,550	852,800	919,800
Capital Outlay	0	0	3,000	0	0
Total	<u>\$754,940</u>	<u>\$862,137</u>	<u>\$816,850</u>	<u>\$852,900</u>	<u>\$919,900</u>

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Legal and Liability Cost Center

Goals and Objectives
Calendar Year 2023:

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.

COMMUNITY DEVELOPMENT

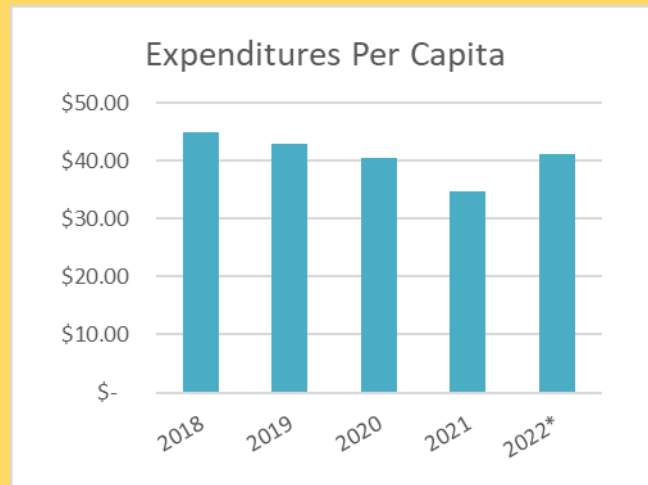
- 1011310 Community Development

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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 and planning and zoning.

Cost Centers	<u>2023 Budget</u>
	<u>Cost Center</u>
	<u>Total:</u>
Community Development	\$1,318,557
Customer Service	<u>201,468</u>
Total	<u><u>\$1,520,025</u></u>



* Reflects year-end estimate

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Community Development Summary

**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

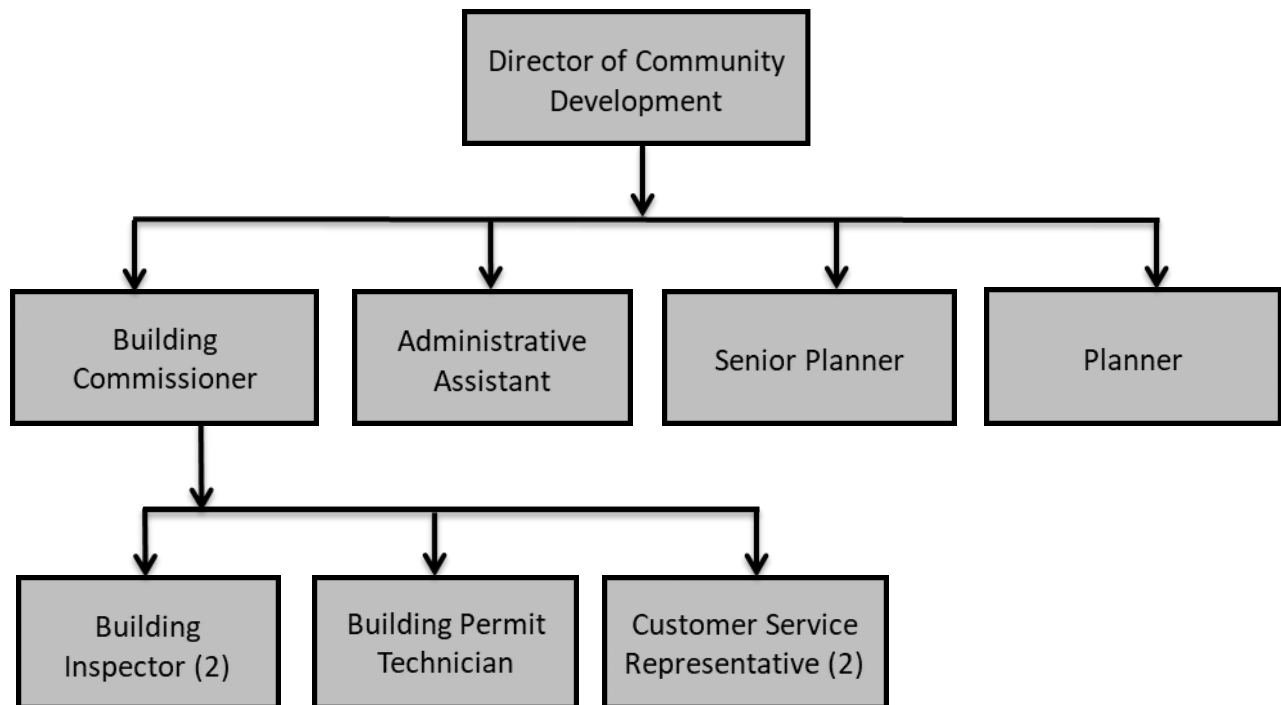
Maintain and improve the quality of multi-family, single-family,
commercial and industrial properties

Provide support to local businesses and encourage business
expansion

Conduct business attraction and economic development efforts

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET
Community Development Summary

COMMUNITY DEVELOPMENT ORGANIZATIONAL CHART



VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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 and business retention and attraction.



Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i>2020</i>	<i>2021</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
Personnel	\$912,398	\$740,351	\$861,824	\$787,823	\$931,462
Commodities	4,241	1,254	2,200	2,300	2,300
Services/Charges	177,796	217,124	271,788	394,334	375,108
Capital Outlay	0	0	0	0	0
Transfers/Non-Operating	6,387	8,622	8,237	8,237	9,687
Total	<u>\$1,100,822</u>	<u>\$967,350</u>	<u>\$1,144,049</u>	<u>\$1,192,694</u>	<u>\$1,318,557</u>

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i>2020</i>	<i>2021</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</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*	0.00	0.00	0.00	1.00	1.00
Planner	1.00	1.00	2.00	0.00	1.00
Building Inspector*	1.00	1.00	2.00	2.00	2.00
Building Permit Technician	1.00	1.00	1.00	1.00	1.00
Admin. Assistant	1.00	1.00	1.00	1.00	1.00
Grand Total - FT					
Equivalents	<u>5.75</u>	<u>5.75</u>	<u>7.75</u>	<u>6.75</u>	<u>7.75</u>

**The Senior Planner and Building Inspector separated from the Village in 2020. These positions were filled in 2022.*

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Community Development Department

Goals and Objectives for Calendar Year 2023:

Provide quality code enforcement services that will protect the health, safety and welfare of residents and businesses in the Village

Complete the overhaul of the Village's zoning code

Complete the 2022 Economic Development Report

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

Implement e-permitting in line with the successful update of the Village's Tyler Munis software and module configuration ability

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Community Development Department

Accomplishments: In three days after the June 2021 tornado, Building Division staff completed an initial damage assessment of over 900 properties within the Village.

Building Division staff were required to submit a reassessment of damaged Village properties to meet Federal Emergency Management Agency (FEMA) requirements. Building Division staff were able to pull together a cadre of building inspections from the seven County region to assist with this reassessment with completion in just under two weeks.

In 2021, Building Division staff performed multiple, individual structural assessments, assisted residents with difficult insurance claims and implemented an expedited process on tornado restoration permits to assist residents further with their respective recovery efforts.

In 2021, 2,300 building permits were issued by the Community Development Department. This is 600 permits above the previous record for a calendar year.

In 2021, activity remained brisk with nearly 4,000 building inspections performed by the department.

In 2022, the Community Development Department hired a new Director, a new Senior Planner and a new Building Inspector.

The Facade and Site Improvement Commercial Shopping Center Grant program allocating \$100,000 in funds for qualified applicants has been reinstated.

In 2022, Community Development granted the first Special Use Permit for a cannabis dispensary at the northwest corner of Woodward and Boughton.

CUSTOMER SERVICE

➤ 1011410

Customer Service

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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.



Cost Center Summary

	<i>Actual</i> <u>2020</u>	<i>Actual</i> <u>2021</u>	<i>Revised</i> <i>Budget</i> <u>2022</u>	<i>Year-End</i> <i>Estimate</i> <u>2022</u>	<i>Adopted</i> <i>Budget</i> <u>2023</u>
Personnel	\$232,975	\$189,692	\$198,196	\$175,747	\$199,855
Commodities	154	99	400	400	400
Services/Charges	2,121	28,572	1,213	37,013	1,213
Capital Outlay	0	0	0	0	0
Transfers, Non-Operating	0	0	0	0	0
Total	\$235,250	\$218,363	\$199,809	\$213,160	\$201,468

Personnel Summary

	<i>Actual</i> <u>2020</u>	<i>Actual</i> <u>2021</u>	<i>Revised</i> <i>Budget</i> <u>2022</u>	<i>Year-End</i> <i>Estimate</i> <u>2022</u>	<i>Adopted</i> <i>Budget</i> <u>2023</u>
Office Associate*	2.13	2.13	2.00	2.00	2.00
Building Commissioner	0.25	0.25	0.25	0.25	0.25
Grand Total - FT					
Equivalents	2.38	2.38	2.25	2.25	2.25

*The Community Development Office Associate and Finance Office Associate that were partially allocated here retired.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Customer Service Cost Center

Goals and Objectives for Calendar Year 2023:

Complete the design and construction 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 3,900 building inspections in 2021

Over 20,000 financial transactions occurred at the front counter in 2021

Processed over 1,600 building permits in 2022

FINANCE

➤ 1011510

Finance

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Finance Department Summary



The Finance Department consists of seven full-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.

Cost Center

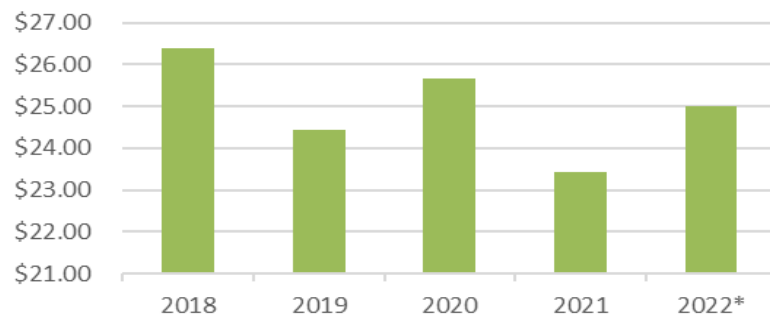
Finance

2023 Budget

\$ 759,582

\$ 759,582

Finance Department Expenditures per Capita



* Reflects year-end estimate

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Finance Department Summary

**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

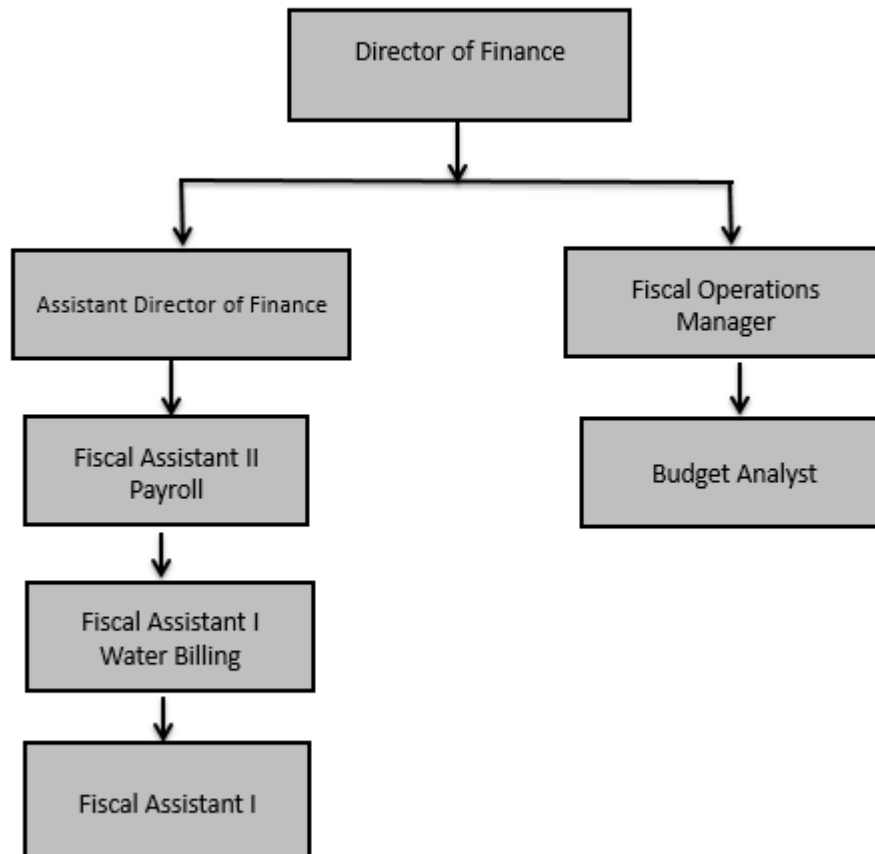
Provide timely and accurate accounts receivable services to departments and customers

Provide timely and accurate accounts payable services to departments and vendors

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Finance Department Summary

FINANCE DEPARTMENT ORGANIZATIONAL CHART



The Fiscal Assistant I-Water Billing position is budgeted in the Water Fund.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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 Annual Comprehensive Financial Report (ACFR) 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.

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2020</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
Personnel	\$770,109	\$684,809	\$708,711	\$744,650	\$665,665
Commodities	3,842	3,396	3,960	5,794	5,160
Services/Charges	71,820	111,904	78,630	103,910	83,757
Capital Outlay	0	0	5,000	0	5,000
Total	\$845,771	\$800,109	\$796,301	\$854,354	\$759,582

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2020</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
Director of Finance	1.00	1.00	1.00	1.00	1.00
Assistant Director of Finance	1.00	1.00	1.00	1.00	1.00
Fiscal Operations Manager*	0.00	0.00	1.00	1.00	1.00
Accounting Manager*	0.75	0.75	0.00	0.00	0.00
Budget Analyst*	0.00	0.00	1.00	1.00	1.00
Financial Analyst	1.00	1.00	0.00	0.00	0.00
Fiscal Assistant II	1.00	1.00	1.00	1.00	1.00
Fiscal Assistant I	1.00	1.00	2.00	2.00	2.00
Office Associate (PT)**	0.37	0.00	0.00	0.00	0.00
Grand Total - FT Equivalents	6.12	5.75	7.00	7.00	7.00

*The Financial Analyst was promoted to Fiscal Operations Manager upon the retirement of the Accounting Manager. A Budget Analyst position was created to replace the Financial Analyst.

**The Part-time Office Associate retired in 2021.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Finance Department Cost Center

**Goals and Objectives
for Fiscal Year 2023:**

Complete implementation of a new payment portal for Utility Billing customers, which offers more payment methods, auto-pay options, notifications, and support.

Complete implementation of a new ACH payment process to vendors, decreasing the Village's exposure to potential fraud, and the time it takes to pay vendors.

Maximize ARPA federal stimulus dollars by using these additional funds in the most cost-effective and fiscally responsible manner.

Issue the last of the bonds needed to finance the Police Facility.

Implement an Internal Control Program so that we are able to test our processes on a regular basis and report out on the findings.

Continue to develop and support a succession plan for the Finance Department to provide growth and development potential to employees which provides stability and continuity within the department.

Complete various water billing projects, including inactive account analysis, owner/renter account analysis, and other tracking

Pursue cross-training efforts across departmental functions, such as Payroll, Accounts Payable, and Billing.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Finance Department Cost Center

Accomplishments:

Began implementation of a new payment portal for Utility Billing customers, which offers more payment methods, auto-pay options, notifications, and support.

Began implementation of a new ACH payment process to vendors, decreasing the Village's exposure to potential fraud, and the time it takes to pay vendors.

Received the "Triple Crown" achievement from the Government Finance Officers Association (GFOA), where the Finance Department received the three prestigious Financial Reporting awards:

1. "Distinguished Budget Presentation" award for the 8th consecutive year,

2. "Certificate of Excellence in Financial Reporting" award for the 15th consecutive year, and

3. "Outstanding Achievement in Popular Annual Financial Reporting" award for the 7th consecutive year

Successfully completed a clean 2021 audit with no management comments from auditors.

Hired and trained new Fiscal Assistant I-Water Billing and Budget Analyst employees, bringing the Finance Department to full staff for the first time since 2019

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 2023 BUDGET

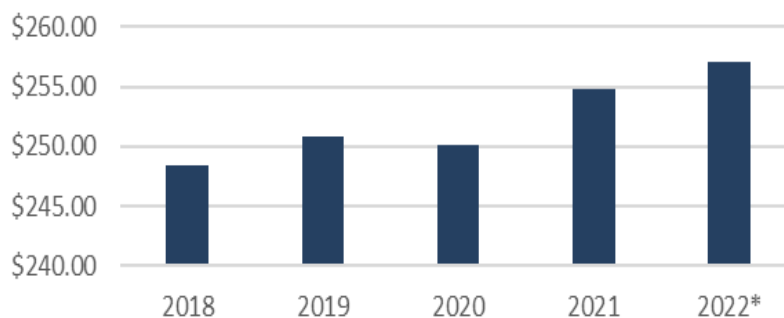
Police Department Summary

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.



	<u>2023 Budget</u>
Cost Centers	Cost Center Total
Administration	\$1,485,524
Patrol	5,459,462
Detective Unit	748,527
Tactical Unit	729,583
Community Outreach	437,586
Community Services	284,356
Records Section	314,912
Training	71,585
Total Departmental Budget	<u>\$9,531,535</u>

Police Department Expenditures per Capita



*reflects year-end estimate

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Police Department Summary

**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

Recruiting and retaining dedicated police officers

Improve communication and transparency with the public by educating and involving residents on community safety issues through a variety of outreach efforts

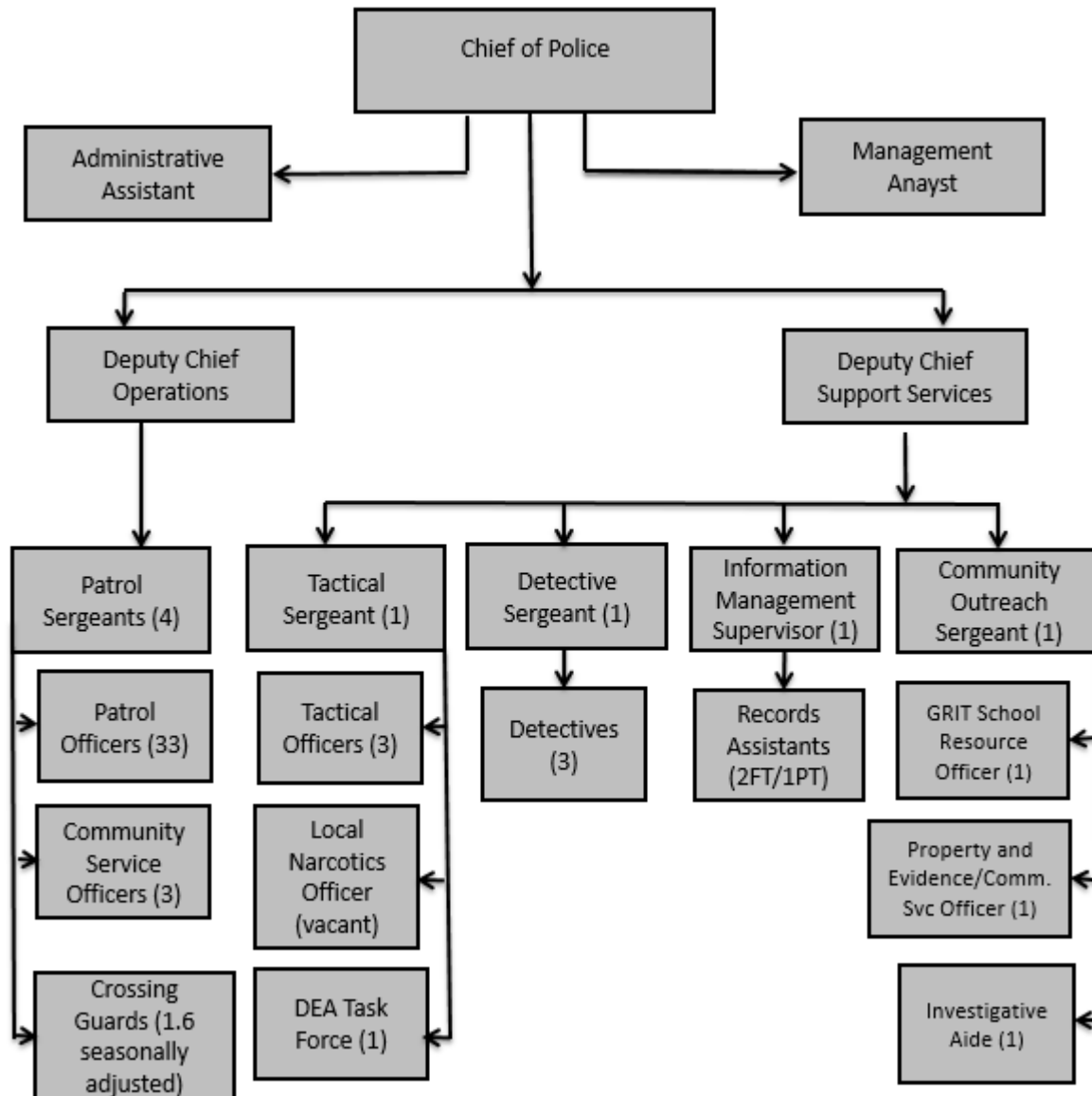
Actively recruit and train officers for Police Department succession planning

Expand our mental health and crisis training and protocols to all Village employees

Implement additional scenario-based training for all aspects of de-escalation and use of force

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Police Department Summary



VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Police Department Administration Cost Center

The 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 through working with the media and having engaging social media channels.



Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2020</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2022</u>	<u>2022</u>	<u>2023</u>
Personnel	\$629,927	\$528,312	\$538,487	\$538,085	\$549,836
Commodities	6,505	9,712	9,040	9,600	10,800
Services/Charges	574,896	839,360	829,620	862,620	882,920
Capital Outlay	0	0	0	800	1,500
Non-Operating	19,548	23,758	28,568	28,568	40,468
Total	\$1,230,876	\$1,401,142	\$1,405,715	\$1,439,673	\$1,485,524

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>202</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2022</u>	<u>2022</u>	<u>2023</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
Admin Assistant	1.00	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	0	1.00
Grand Total - FT Equivalents	4.00	4.00	4.00	3.00	4.00

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Police Department Administration Cost Center

Goals and Objectives for Calendar Year 2023:

Transition from a part-time social worker to a full time social worker position

Evaluate and implement a mental health check-in program for employees

Implement mental health tracking for calls involving crisis situations pursuant to the SAFE-T Act

Evaluate our current use of force training to ensure it is consistent with Illinois Law Enforcement Training and Standards Board (ILETSB) protocols

Finalize the duty weapon evaluation

Rescue taskforce training for all sworn personnel

Accomplishments:

Based on lessons learned during the tornado, the Police Department switched phone providers to AT&T Firstnet which allows us to have priority service during emergency situations

Numerous policy reviews and use of force modifications based on new police reform legislation

The Defensive Tactics Program featuring techniques adapted from Brazilian Ju-Jitsu which will allow officers to utilize safer methods and techniques in use of force situations

The new Police Department facility construction is underway with completion expected in fall 2023

Expanded the GRIT program to encompass all grade levels

Expanded active shooter training to the business community and School District 68

Active shooter training and Stop the Bleed training for all Village department staff and elected officials

Recovered firearms: In conjunction w/ arrest 2021: 19 | 2022 (ytd 8/08/22): 11 Recovered firearms no arrest (domestic battery/dispute and/or at scene of a crime but no arrest) 2021: 10 | 2022 (ytd 8/08/22): 10

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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.



Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2020</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
Personnel Services	\$4,321,748	\$4,575,208	\$4,590,477	\$4,532,135	\$4,845,227
Commodities	51,992	59,165	66,150	58,500	83,625
Services & Charges	28,037	15,375	34,700	34,700	37,100
Capital Outlay	0	20,131	14,000	12,800	52,000
Non-operating	221,060	319,904	340,870	340,870	441,510
Total	\$4,622,837	\$4,989,783	\$5,046,197	\$4,979,005	\$5,459,462

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2020</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</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*	33.00	33.00	33.00	35.00	33.00
Total Full-Time	38.00	38.00	38.00	40.00	38.00
Crossing Guards	1.60	1.60	1.60	1.60	1.60
Total Part-Time	1.60	1.60	1.60	1.60	1.60
Grand Total - FT Equivalents	39.60	39.60	39.60	41.60	39.60

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Patrol Cost Center

Goals and Objectives for Calendar Year 2023:

Based on lessons learned from the tornado, establish a civilian emergency response unit to assist with logistics and operations documentation

Develop a Woodridge drone team

Implement and train for tire deflation devices to be deployed within the Patrol unit

Update the ballistic shields (old shields are at the end of life)

Add additional breaching equipment.

Accomplishments:

Assisted in the development and implementation of the MERIT county-wide drone team

Implement the MdE software for management of the field training program

Changed over the old beat flip phones to iPhones, eliminating the need for point-and-shoot digital cameras

2021	
Extra Patrol Type	Number of Extra Patrols
Business	3,325
Residential	3,201
Park District	97
Foot Patrol	98
Total	6,631

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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. In addition, Department Detectives are also in charge of completing comprehensive background checks on all prospective employees of the Village of Woodridge.

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2020</i>	<i>2021</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
Personnel	\$628,543	\$643,871	\$641,026	\$642,648	\$670,211
Commodities	6,498	6,385	8,275	8,275	8,375
Services/Charges	19,137	18,622	20,275	20,275	20,275
Capital Outlay	0	0	0	0	0
Non Operating	22,806	30,248	32,742	32,742	49,666
Total	<u>\$676,984</u>	<u>\$699,126</u>	<u>\$702,318</u>	<u>\$703,940</u>	<u>\$748,527</u>

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i>2020</i>	<i>2021</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
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	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Detective Unit Cost Center

Goals and Objectives for Calendar Year 2023:

Certify and develop a Detective in cell phone software analysis, including geo-location and call data records

Continue to evaluate a license plate reader program

Detective and Tactical Unit's partner and cohesively work together with major crime investigations

Review, assign and manage all criminal and juvenile cases determined for follow-up.

Continue to utilize LPR software and other available software in all investigations when applicable

Maintain developed relationships with Children's Centers in DuPage and Will counties.

Streamline information gathering involving runaways from interventions.

Select and develop a newly appointed Detective Sgt.

Accomplishments:

Opened 300 new investigations in 2021

Completed 24 Sex Offender /Violent Offender Against Youth Registration and Updates

Completed and resolved 30 missing person/runaway incidents

Detectives assisted with MERIT callouts throughout 2021

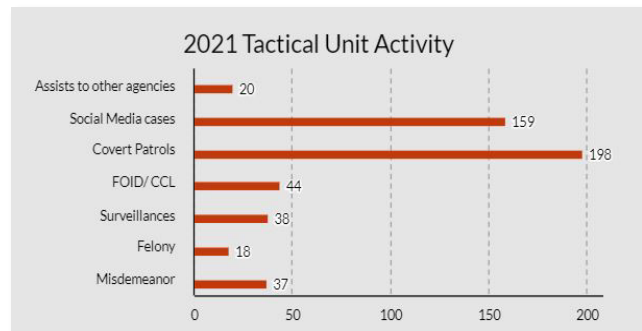
Detectives handled and closed over fifteen Death Investigations for 2021

Detective Unit conducted and completed twelve Backgrounds for 2021

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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, one DuPage Metropolitan Enforcement Group (DuMeg) Task Force Member, and one DEA Task Force member. This unit targets gang and drug activity throughout the community by regularly conducting proactive covert patrols. The tactical unit also conducts alcohol and tobacco enforcement, as well as assists other agencies, such as the DuPage County Sheriff's Department, the DEA, and other municipal police departments in the area. In addition, the unit has two specialty positions: a local narcotics officer assigned to DuMEG and a DEA Task Force officer.



Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2020</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
Personnel Services	\$716,452	\$675,290	\$712,289	\$654,261	\$680,771
Commodities	6,494	6,072	6,950	6,950	8,750
Services & Charges	0	0	300	300	300
Non-Operating	26,064	25,649	28,499	28,499	39,762
Total	\$749,010	\$707,011	\$748,038	\$690,010	\$729,583

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2020</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2023</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 2023 BUDGET

Tactical Unit Cost Center

**Goals and Objectives
for Calendar Year
2023:**

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

Roll out the department's new Automatic License Plate Reader program

Develop a community member-based volunteer group to be administered by the department

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Tactical Unit Cost Center

Accomplishments:

Unit activity included in the above chart for 2021. The 2022 Unit Activity will be available in January 2023.

Conducted tobacco law compliance checks in accordance with the Illinois Tobacco Grant

Participated in the Chicago Police Department Vehicle Hijacking Task Force saturation patrols

Continually participates in DuPage County Saturation Patrols with other local agencies to focus efforts on current criminal trends affecting DuPage County

Initiated several ongoing investigations into Paycheck Protection Program loan fraud

Assisted DuMeg in executing a search warrant at a single family residence in town which yielded approximately 40 cannabis plants and associated cannabis growing materials. A year prior, the Tac Unit had executed a search warrant at the same location, which yielded 51 plants.

The Tac Unit, while on covert patrol, attempted to effect a traffic stop on a vehicle operated by a known wanted subject. The subject failed to yield and fled the stop in to a residential area where he was eventually arrested with the assistance of the patrol unit after turning down a dead-end. A pistol converted to full-automatic function was recovered which had been thrown out of the vehicle window. Subsequent search warrants obtained DNA from the suspect, which was matched to DNA on this recovered pistol.

Members of the Tac Unit were called in to conduct a shooting investigation in which the suspects fired multiple rounds in to an apartment building from the parking lot. The intended victim was found to be trafficking large quantities of cannabis and was charged accordingly.

The Tac Unit effected a traffic stop on a vehicle at the entrance to the Village Center. Probably cause to search the vehicle was developed and a pistol was located in the vehicle. The offender fought with officers when they attempted to take him in to custody, injuring one officer. After being handcuffed he managed to free himself and fled on foot, climbing on to the roof of a house where he surrendered after a brief standoff.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Community Outreach Unit Cost Center

The Community Outreach Unit provides programming 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 2023-2024 school year, the police department will continue the implementation and evolution of the school educational program – GRIT – utilizing virtual methods. Those with 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.

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2020</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
Personnel Services*	\$357,497	\$359,586	\$371,426	\$327,143	\$346,641
Commodities	1,900	2,593	2,450	2,450	2,475
Services & Charges	2,724	4,285	53,500	53,500	83,500
Transfers/ Non-Operating	3,258	3,206	3,562	3,562	4,970
Total	\$365,379	\$369,670	\$430,938	\$386,655	\$437,586

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2020</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
Sergeant	1.00	1.00	1.00	1.00	1.00
Officer	1.00	1.00	1.00	1.00	1.00
Investigative Aide	1.00	1.00	1.00	1.00	1.00
Grand Total - FT Equivalents	3.00	3.00	3.00	3.00	3.00

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Community Outreach Unit Cost Center

**Goals and Objectives
for Calendar Year
2023:**

Continue to provide active shooter and ALICE training for local Woodridge businesses

Evaluate and improve the youth-based programing-GRIT to include all grades in District 68

Continue parent/student educational programs regarding social media, cyberbullying, and drug awareness using a combination of in-person and virtual methods

Increase crime prevention outreach to the 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

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Community Outreach Unit Cost Center

Accomplishments:

Storm Ready status for Woodridge was renewed by NOAA for an additional four years

Selected and trained a new community outreach officer

Added a car seat installation technician

The Woodridge Police Department hosted Woodridge Night Out on August 2 at the Woodridge ARC Pavilion. Aurelio's Pizza and Country Financial helped to sponsor the event.

Conducted active shooter training for area businesses and Village of Woodridge civilian staff

Completed school lockdown drills and active shooter presentations for all Woodridge schools, including pre-schools and daycare centers

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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.



Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2020</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
Personnel Services	\$178,501	\$149,144	\$216,259	\$153,527	\$221,878
Commodities	5,674	5,377	6,505	6,505	7,180
Services/Charges	7,307	6,555	3,950	3,800	4,000
Capital Outlay	0	0	0	0	0
Transfers/ Non-Operating	26,064	39,746	47,184	47,184	51,298
Total	\$217,546	\$200,822	\$273,898	\$211,016	\$284,356

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2020</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
CSO	2.00	2.00	2.00	2.00	3.00
Grand Total - FT Equivalents	2.00	2.00	2.00	2.00	3.00

One Community Service Officer separated from the Village, and the position is budgeted to be filled in 2021.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Community Services Cost Center

Goals and Objectives for Calendar Year 2023:

Fill the existing vacancy

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

Evaluate current CSO staffing in consideration of the duties involved with the body worn camera program

Accomplishments:

Dedicated CSO for evidence processing and FOIA related requests regarding body worn camera videos

	2016	2017	2018	2019	2020	2021
Stray Animal Calls	212	246	157	157	121	131
Animal Bite Investigations	9	8	13	13	16	9
Vehicle lock-outs	365	351	483	464	350	374
Parking Tickets	1,930	1,311	2,909	3,501	1,283	1,745

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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, reports 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.



Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2020</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
Personnel Services	\$381,010	\$287,279	\$254,912	\$284,177	\$286,137
Commodities	989	1,365	1,975	2,975	2,975
Services/Charges	19,293	13,520	22,200	22,700	25,800
Capital Outlay	0	0	0	0	0
Total	\$401,292	\$302,164	\$279,087	\$309,852	\$314,912

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2020</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</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

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Records Unit Cost Center

Goals and Objectives for Calendar Year 2023:

Onboard the new Records supervisor

Hire a Records Clerk to fill the existing vacancy

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)

Implement new traffic citation program

Transition to the new mobile field reporting program

Ensure compliance regarding mental health and response to resistance reporting

Ensure expungement compliance relating to juvenile arrests

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

Continue to process expungements per state statute

Start preparation for transferring records from the current police facility to the future police facility

Accomplishments:

Successfully completed unit member training regarding the transition to NIBRS

Maintained high level of efficiency despite reduced staffing levels due to a retirement through shared responsibilities

Documents Processed					
	2017	2018	2019	2020	2021
Reports	4,219	3,975	4,394	3,902	3,488
Illinois Vehicle Code Tickets	5,128	4,957	3,501	1,977	1,973
Parking Tickets	4,201	2,909	1,293	1,398	1,745
Total	13,548	11,841	9,293	6,875	7,206

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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.



Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2020</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2022</u>	<u>2022</u>	<u>2023</u>
Commodities	\$7,601	\$10,233	\$10,177	\$15,000	\$18,000
Services & Charges	35,995	22,864	45,585	45,585	53,585
Capital Outlay	0	0	0	0	0
Total	<u>\$43,596</u>	<u>\$33,097</u>	<u>\$55,762</u>	<u>\$60,585</u>	<u>\$71,585</u>

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Training Cost Center

**Goals and Objectives
for Calendar Year
2023:**

Meet all ILETSB standards as outlined in the new SAFE-T Act

Continue to add officers to the Field Training Officer (FTO) program

Add drone operator training for department and MERIT use

Conduct active shooter drills for businesses and schools

Defensive tactics featuring Brazilian Jujitsu

Proceed with officer wellness and crisis intervention training

Continue to offer varied training to employees of the Police Department

Accomplishments:

Expanded training programs for officer wellness, Brazilian Jujitsu, and crisis intervention

Added instructors for defensive tactics, wellness and firearms

Conducted School Lock Down Drills with all schools, both public and private; conducted active shooter drills at Village Hall

Five new officers completed the FTO (field training officer) program

Completed more than 4,000 total training hours in 2021

Hosted drone training for MERIT featuring advanced crash investigation/crime scene software (Pix 4 D)

Conducted active shooter training for several industrial businesses

PUBLIC WORKS

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

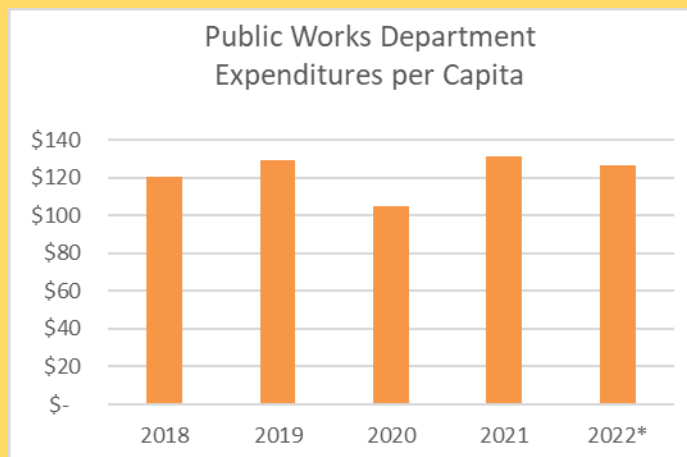
VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Public Works Department Summary

The Public Works Department is headed by the Director of Public Works. The department consists of 33.65 (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.

Cost Centers	<u>2023 Budget</u>
	Cost Center Total:
Engineering & Inspection	\$569,552
Facilities Maintenance	531,129
Road Maintenance	1,783,548
Traffic Control	599,204
Forestry Services	474,745
Storm Water Management	738,747
Total Departmental Budget	<u><u>\$4,696,924</u></u>



* Reflects year-end estimate

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Public Works Department Summary

**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).

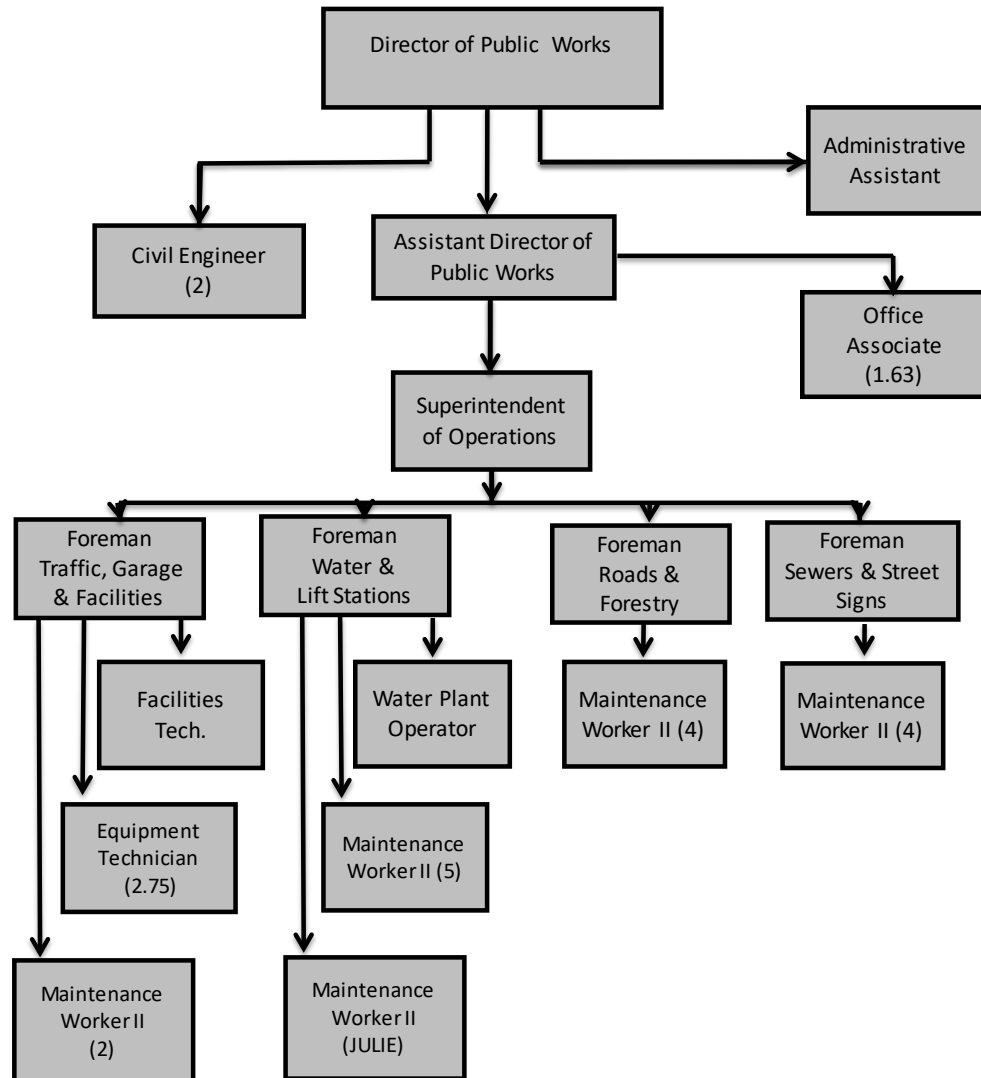
Continuously re-evaluate and improve the mosquito abatement program to effectively prevent mosquitoes and treat areas when elevated mosquito counts are found (ongoing).

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).

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Public Works Department Summary

PUBLIC WORKS DEPARTMENT ORGANIZATIONAL CHART

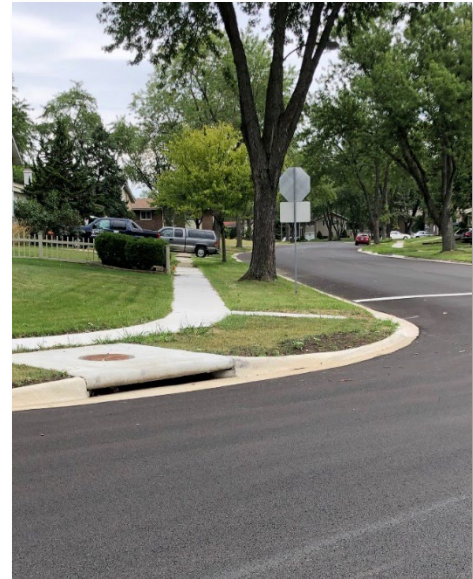


VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

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.



Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2020</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
Personnel	\$284,343	\$246,312	\$280,742	\$285,467	\$282,872
Commodities	1,615	1,353	2,100	2,100	2,300
Services/Charges	312,159	420,615	225,525	346,111	254,655
Capital Outlay	0	0	6,000	6,000	7,500
Transfers/ Non-Operating	11,495	13,805	17,756	17,756	22,225
Total	\$609,612	\$682,085	\$532,123	\$657,434	\$569,552

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Original</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2020</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
Director of Public Works	0.50	0.50	0.50	0.50	0.50
Civil Engineer	0.50	0.50	1.50	1.50	1.50
Grand Total - FT Equivalents	1.00	1.00	2.00	2.00	2.00

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Engineering and Inspection Cost Center

Goals and Objectives for Calendar Year 2023:

Design and construction engineering of the Calendar 2023 Resurfacing Projects/Rebuild Illinois Project.

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 2021 MFT and STP Resurfacing Projects

Engineering review of private subdivision and commercial developments.

Review and monitoring of Private Utility Right-of-way projects.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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.



Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2020</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
Personnel	\$133,248	\$140,261	\$144,600	\$168,036	\$167,440
Commodities	85,464	48,187	34,900	39,900	48,575
Services/Charges	184,794	211,000	202,950	201,350	301,992
Capital Outlay	10,215	55,231	20,000	15,000	0
Non-Operating	6,669	9,834	10,760	10,760	13,122
Total	\$420,390	\$464,513	\$413,210	\$435,046	\$531,129

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year -End</i>	<i>Adopted</i>
	<u>2020</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</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)*	0.00	0.00	0.23	0.00	0.23
Total - Part Time	0.00	0.00	0.23	0.00	0.23
Grand Total - FT Equivalents	1.00	1.00	1.23	1.00	1.23

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

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Facilities Maintenance Cost Center

**Goals and Objectives
for Calendar Year
2023:**

Complete the design and construction of the Village Hall / 5 Plaza Drive Roof and Electrical System/ Generator improvements.

Complete the system reviews and start-up of the new services of the new PD and PW buildings.

Complete the fence replacement at 1 Plaza Drive facility.

Complete any necessary elevator upgrades at Village Hall.

Accomplishments:

Completed the immediate repairs at 1 Plaza, Police and Public Works: Roof Replacement; HVAC and boiler replacements.

Completed the upgrade to the 1 Plaza HVAC Controls.

Facility repairs, maintenance projects and preventive system maintenance for facility buildings.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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 de-icing (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.



Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i>2020</i>	<i>2021</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
Personnel	\$570,014	\$665,653	\$636,056	\$669,200	\$644,378
Commodities	95,018	134,776	273,500	276,257	284,249
Services/Charges	311,347	363,158	351,300	346,500	536,027
Capital Outlay	519	0	4,000	2,549	24,000
Non-Operating	154,472	235,107	248,560	248,560	294,894
Total	\$1,131,370	\$1,398,694	\$1,513,416	\$1,543,066	\$1,783,548

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i>2020</i>	<i>2021</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</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	2.00	2.00	2.00	2.00
Total - Full Time	4.50	4.50	4.50	4.50	4.50
Seasonal (3 Employees)*	0.69	0.69	0.69	0.69	0.69
Total - Part Time	0.69	0.69	0.69	0.69	0.69
Grand Total - FT Equivalents	5.19	5.19	5.19	5.19	5.19

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Road Maintenance Cost Center

Goals and Objectives for Calendar Year 2023:

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.

Accomplishments:

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
1. SQFT of Sidewalk replaced	5,836	5,000	5,250	9,645	30,762
2. Sidewalk Square joints cut/ground	230	250	251	203	1,090
3. Miles driven for snow removal (season total)	24,564	29,736	28,505	20,909	24,934
4. Salt used (tons)	2,807	2,913	2,521	2,152	2,573

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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.



Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year- End</i>	<i>Adopted</i>
	<u>2020</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
Personnel	\$260,841	\$264,458	\$276,108	\$286,992	\$276,452
Commodities	50,026	56,540	62,965	62,465	64,825
Services/Charges	136,152	169,959	170,800	170,760	169,700
Capital Outlay	12,272	0	13,000	10,000	4,500
Non-Operating	26,776	56,918	46,249	46,249	83,727
Total	\$486,067	\$547,875	\$569,122	\$576,466	\$599,204

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year- End</i>	<i>Adopted</i>
	<u>2020</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</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	2.25	2.25	2.25	2.25	2.25
Seasonal (1 Employee)*	0.00	0.00	0.23	0.23	0.23
Total - Part Time	0.00	0.00	0.23	0.23	0.23
Grand Total - FT Equivalents	2.25	2.25	2.48	2.48	2.48

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

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Traffic Control Cost Center

Goals and Objectives for Calendar Year 2023:

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>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Street Light Repairs	410	450	450	110	107

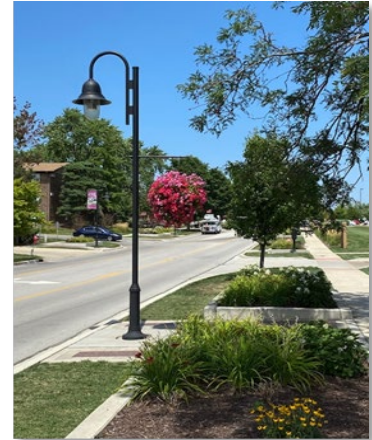
Sign Program Improvements:

FY2018 Replacement of Street Signs to Retro-reflectivity Standard & "Stop" Signage
 FY2019 Replacement of Street Signs to Retro-reflectivity Standard & "Stop" Signage
 FY2020 Replacement of Street Signs to Retro-reflectivity Standard & "Stop" Signage
 FY2021 Replacement of Warning Signs & Tornado Area - Damage Signs
 FY2022 Replacement of Street Signs to Retro-reflectivity Standard & Park Signage

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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.



Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year- End</i>	<i>Adopted</i>
	<u>2020</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2022</u>	<u>2022</u>	<u>2023</u>
Personnel	\$158,335	\$166,199	\$163,569	\$167,163	\$165,627
Commodities	17,467	97,957	22,782	22,782	24,438
Services/Charges	147,676	710,878	208,500	243,849	234,500
Capital Outlay	0	0	0	0	0
Non-Operating	16,044	22,096	30,586	30,586	50,180
Total	\$339,522	\$997,130	\$425,437	\$464,380	\$474,745

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year- End</i>	<i>Adopted</i>
	<u>2020</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2022</u>	<u>2022</u>	<u>2023</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 2023 BUDGET

Forestry Services Cost Center

Goals and Objectives for Calendar Year 2023:

Continue to monitor the health and replacement of the lost trees from the Tornado of 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 the Parkway Tree Inventory in the community to track species diversification and to develop strategies to combat infestations and disease.

Replacement of the Chipper Equipment.

Accomplishments:

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Trees Removed:	121	106	78	470	112
Trees Planted:	78	85	60	250	195
Trees Trimmed:	1,629	1,940	1,965	1,570	1,504
Stumps Removed:	75	106	78	470	112

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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.



Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2020</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
Personnel	\$374,374	\$389,905	\$407,057	\$396,300	\$446,675
Commodities	28,608	28,046	35,145	34,495	41,038
Services/Charges	130,079	128,840	187,746	176,746	196,237
Capital Outlay	0	23,434	0	0	0
Non-Operating	19,053	40,750	48,654	48,654	54,797
Total	\$552,114	\$610,975	\$678,602	\$656,195	\$738,747

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2020</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</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	3.25	3.25	3.25	3.25	3.25
Seasonal (1 Employee)	0.00	0.00	0.23	0.23	0.23
Total - Part Time	0.00	0.00	0.23	0.23	0.23
Grand Total - FT Equivalents	3.25	3.25	3.48	3.48	3.48

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Stormwater Management Cost Center

Goals and Objectives for Calendar Year 2023:

Complete the design and/or construction of various streambank stabilization projects.

Televise 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>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<i>Estimated</i> <u>2022</u>
1. Storm Catch Basins Rebuilt or Replaced	55	44	40	35	30
2. Storm Catch Basins cleaned	75	150	40	115	30
3. Creek work / Streambank Stabilization (per site)	4	4	4	4	4
4. Times Per Year: (50) Detention/Retention basins inspected and cleaned	32	32	32	32	12
5. Street sweeps of entire Village	7	7	5	5	5
6. Treat catch basins for mosquitos (Times/year)	3	3	3	3	3

DEBT SERVICE, REBATES & INTERFUND TRANSFERS

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

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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.

Cost Center Summary

	<i>Actual</i> <i><u>2020</u></i>	<i>Actual</i> <i><u>2021</u></i>	<i>Revised</i> <i>Budget</i> <i><u>2022</u></i>	<i>Year-End</i> <i>Estimate</i> <i><u>2022</u></i>	<i>Adopted</i> <i>Budget</i> <i><u>2023</u></i>
Rebates	\$224,915	\$309,321	\$400,000	\$400,000	\$545,000
Debt Service	0	0	0	0	0
Transfers - Police					
Pension & Inter-fund	3,985,531	4,783,791	4,647,139	4,647,139	5,030,986
Total	<u>\$4,210,446</u>	<u>\$5,093,112</u>	<u>\$5,047,139</u>	<u>\$5,047,139</u>	<u>\$5,575,986</u>

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

	<u>Actual 2020</u>	<u>Actual 2021</u>	<u>Estimated 2022</u>	<u>Adopted 2023</u>
Fund Balance, January 1	\$ 523,120	\$ 519,774	\$ 573,403	\$ 580,403
Revenues				
State Drug Enforcement	\$ 4,592	\$ 7,256	\$ 2,500	\$ -
DUI Fines	\$ 4,592	\$ 7,256	\$ 2,500	\$ -
Seizures	\$ 4,592	\$ 7,256	\$ 2,500	\$ -
Interest	\$ 2,135	\$ 229	\$ 3,000	\$ 5,500
Miscellaneous	\$ -	\$ 32,710	\$ -	\$ 9,313
Total Revenues*	\$ 15,912	\$ 54,706	\$ 10,500	\$ 14,813
Expenditures				
Public Safety	\$ 19,258	\$ 1,077	\$ 3,500	\$ 3,500
Total Expenditures	\$ 19,258	\$ 1,077	\$ 3,500	\$ 3,500
Excess (Deficiency) of Revenues Over Expenditures	\$ (3,346)	\$ 53,629	\$ 7,000	\$ 11,313
Transfer Fund Balance to new Federal Fund 202		\$ -	\$ -	\$ -
Fund Balance, December 31	\$ 519,774	\$ 573,403	\$ 580,403	\$ 591,716

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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.



Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year- End</i>	<i>Adopted</i>
	<u>2020</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
Commodities	\$0	\$0	\$1,000	\$1,000	\$1,000
Services & Charges	2,768	1,077	3,000	2,500	2,500
Capital Outlay	16,490	0	0	0	0
Internal Services/Other	0	0	0	0	0
Total	\$19,258	\$1,077	\$4,000	\$3,500	\$3,500

Goals and Objectives for Calendar Year 2023:

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 multiple 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

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

	Actual 2020	Actual 2021	Estimated 2022	Adopted 2023
Fund Balance, January 1	\$ 677,278	\$ 670,002	\$ 649,578	\$ 388,138
Revenues				
Seizures	\$ 76,338	\$ -	\$ 300,000	\$ -
Interest	\$ 4,935	\$ 346	\$ 8,160	\$ 10,000
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Revenues*	\$ 81,273	\$ 346	\$ 308,160	\$ 10,000
Expenditures				
Public Safety	\$ 88,549	\$ 20,770	\$ 569,600	\$ 75,600
Total Expenditures	\$ 88,549	\$ 20,770	\$ 569,600	\$ 75,600
Excess (Deficiency) of Revenues Over Expenditures	\$ (7,276)	\$ (20,424)	\$ (261,440)	\$ (65,600)
Transfer to Capital Projects Fund		\$ -	\$ (500,000)	\$ -
Fund Balance, December 31	\$ 670,002	\$ 649,578	\$ 388,138	\$ 322,538

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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.



Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i>2020</i>	<i>2021</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2022</i>	<i>2023</i>
Commodities	\$479	\$519	\$4,600	\$4,600	\$6,600
Services & Charges	250	0	500	500	500
Capital Outlay	80,820	11,751	56,000	56,000	60,000
Internal Services/Other	7,000	8,500	8,500	508,500	8,500
Total	\$88,549	\$20,770	\$69,600	\$569,600	\$75,600

Goals and Objectives for Calendar Year 2023:

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

Accomplishments:

Seized funds will assist in the development of the new police facility

Seized numerous assets and United States currency in support of future initiatives

Successfully investigated and prosecuted numerous narcotics and gang-related offenses

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

	Actual 2020	Actual 2021	Estimated 2022	Adopted 2023
Fund Balance, January 1	\$ 308,539	\$ 310,754	\$ 311,521	\$ 312,521
Revenues				
Interest	\$ 4,715	\$ 767	\$ 1,000	\$ 745
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 4,715	\$ 767	\$ 1,000	\$ 745
Expenditures				
General Government	\$ 2,500	\$ -	\$ -	\$ 3,500
Total Expenditures	\$ 2,500	\$ -	\$ -	\$ 3,500
Excess (Deficiency) of Revenues Over Expenditures	\$ 2,215	\$ 767	\$ 1,000	\$ (2,755)
Fund Balance, December 31	\$ 310,754	\$ 311,521	\$ 312,521	\$ 309,766

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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.



Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i>2020</i>	<i>2021</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
Non-Operating	\$2,500	\$0	\$1,000	\$0	\$3,500
Total	<u>\$2,500</u>	<u>\$0</u>	<u>\$1,000</u>	<u>\$0</u>	<u>\$3,500</u>

Accomplishments: Provided college scholarships to youth residents

Provided grants to support community groups

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

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**

	Actual 2020	Actual 2021	Estimated 2022	Adopted 2023
Fund Balance, January 1	\$ 1,619,535	\$ 2,089,552	\$ 2,929,389	\$ 3,892,467
Revenues				
Local Gasoline Tax	\$ 418,180	\$ 463,858	\$ 498,650	\$ 500,000
Intergovernmental	\$ 1,984,940	\$ 2,058,193	\$ 2,121,368	\$ 1,517,644
Interest	\$ 33,184	\$ 15,656	\$ 20,000	\$ 26,192
Miscellaneous	\$ 24,705	\$ 32,619	\$ 30,000	\$ 30,000
Total Revenues	\$ 2,461,009	\$ 2,570,326	\$ 2,670,018	\$ 2,073,836
Expenditures				
Street Salt Purchase	\$ -		\$ -	\$ -
Highways & Streets	\$ 1,990,992	\$ 1,730,489	\$ 1,706,940	\$ 3,741,455
Total Expenditures	\$ 1,990,992	\$ 1,730,489	\$ 1,706,940	\$ 3,741,455
Excess (Deficiency) of Revenues Over Expenditures	\$ 470,017	\$ 839,837	\$ 963,078	\$ (1,667,619)
Other Financing Sources				
Operating Transfers In				
General Fund - 1 cent Local Gas Tax	\$ -	\$ -	\$ -	\$ -
General Fund	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out				
General Fund	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	\$ 470,017	\$ 839,837	\$ 963,078	\$ (1,667,619)
Fund Balance, December 31	\$ 2,089,552	\$ 2,929,389	\$ 3,892,467	\$ 2,224,848

MOTOR FUEL TAX FUND
Five Year Projections
Summary

	Actual 2020	Actual 2021	Year-end Est. 2022	Budget 2023	2024	2025	2026	2027
Beginning Balance	\$ 1,619,535	\$ 2,089,549	\$ 2,929,386	\$ 3,892,464	\$ 2,224,844	\$ 1,804,593	\$ 1,382,791	\$ 1,459,465
Revenues								
Motor Fuel Tax	\$ 764,474	\$ 780,036	\$ 785,634	\$ 868,642	\$ 855,612	\$ 842,778	\$ 830,136	\$ 817,684
Transportation Renewal Allocation	496,159	553,851	\$ 611,428	\$ 649,002	\$ 639,267	\$ 629,678	\$ 620,233	\$ 610,929
Local Gas Tax	418,180	463,858	\$ 498,650	\$ 500,000	500,000	500,000	500,000	500,000
IL Capital Bill - Rebuild IL (DCEO)	724,306	724,306	\$ 724,306	\$ -	0	0	0	0
Grants	0	0	\$ -	\$ -	0	0	0	0
BNSF/IDOT Woodward	0	0	\$ -	\$ -	0	0	0	0
Interest/Other Revenue	33,183	15,656	\$ 20,000	\$ 26,192	26,454	26,718	26,986	27,256
83rd St/Darien Contribution	0	0	\$ -	\$ -	0	0	0	0
Reimbursement- Lisle Township	\$ -	\$ -	\$ -	\$ -	0	0	0	0
TIF Reimbursement for 83rd St Resurfacing	\$ -	\$ -	\$ -	\$ -	0	0	0	0
Resident Participation	24,705	32,620	\$ 30,000	\$ 30,000	30,000	30,000	30,000	30,000
Total Revenues	\$ 2,461,007	\$ 2,570,327	\$ 2,670,018	\$ 2,073,836	\$ 2,051,333	\$ 2,029,174	\$ 2,007,355	\$ 1,985,869
Capital Expenses								
MFT Resurfacing (Full and Minor Depth Resurface)	\$ 1,327,129	\$ -	\$ 1,676,940	\$ -	\$ 1,578,369	\$ 1,520,597	\$ 1,900,681	\$ 1,880,694
2022 MFT Resurfacing - Prior Year Carry-over	\$ -	\$ -	\$ -	\$ 186,327	\$ -	\$ -	\$ -	\$ -
2021 MFT Resurfacing - Prior Year Carry-over	\$ 43,247	\$ 1,409,025	\$ -	\$ 173,820	\$ -	\$ -	\$ -	\$ -
MFT Resurfacing - Rollover	\$ -	\$ 75,412	\$ -	\$ 14,408	\$ -	\$ -	\$ -	\$ -
Rebuild IL Project	\$ -	\$ -	\$ -	\$ 2,672,917	\$ -	\$ -	\$ -	\$ -
Resident Participation	\$ -	\$ 32,620	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
General Fund Surplus Usage Allotment	\$ -	\$ -	\$ -	\$ 167,000	\$ -	\$ -	\$ -	\$ -
Traffic Signal Interconnect: Center & Plaza, Janes, 71st FY13: \$ (STP \$350,000, Local \$150,000) (partial rollover)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83rd St LAFO (I355 to Lemont) Woodridge/Darien Construction (STP 855,634; Woodridge 260,357; Darien 106,343)	\$ 233,727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ 52,946	\$ -	\$ -	\$ -	\$ -
71st Street LAFO (Janes Ave to Woodward) (partial rollover) (STP-\$268,200 + Local Share-\$114,943)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Janeswood Drive LAPP (I55 to Internationale) Local Construction (Does not include Grant to date)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Route 53 Pat Sidewalk Construction North Segment	\$ -	\$ -	\$ -	\$ 48,000	\$ -	\$ -	\$ -	\$ -
Woodward Avenue LAFO (I55 to International) (STP-\$567,858 + Local Share-\$243,369)	\$ 25,829	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Woodward Avenue LAFO (Wheeler- 75th St) (STP \$672,252, Local Share \$288,108)	\$ 232,289	\$ -	\$ -	\$ 55,819	\$ -	\$ -	\$ -	\$ -
Woodridge Drive (Center Drive to 75th) (STP-\$367,263 + Local Share-\$157,398)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Woodridge Drive (Hobson Road to Center Drive) (STP \$1,211,000 + Local Share \$519,000)	\$ -	\$ -	\$ -	\$ -	\$ 863,215	\$ -	\$ -	\$ -
Internationale Parkway LAFO (Beaudin - Woodward) HPP Patching Bill: Total Construction = 1,046,802 Construction (Woodridge 314,040; STP 655,010; HPP 77,752)	\$ -	\$ -	\$ -	\$ 114,400	\$ -	\$ -	\$ -	\$ -
83rd Street STP (Rt. 53 to Janes Avenue) (STP \$280,236; Local \$256,448)	\$ -	\$ -	\$ -	\$ 148,194	\$ -	\$ -	\$ -	\$ -
83rd Street Bridge Deck	\$ -	\$ -	\$ -	\$ 50,452	\$ -	\$ -	\$ -	\$ -
Janes Avenue (Center Drive to 75th) STP Project: Total \$495,000; STP \$321,750; Local \$173,250)	\$ -	\$ -	\$ -	\$ 27,172	\$ -	\$ -	\$ -	\$ -
Janes Avenue (75th to Waterbury) (STP \$1,253,000; Local Share 537,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900,379	\$ -	\$ -
Rutgers Drive Resurfacing Salt Purchase	157,611	\$ 318,087	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit Entries	(28,839)	(13,157)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Purchases	\$ 1,990,993	\$ 1,821,987	\$ 1,706,940	\$ 3,741,455	\$ 2,471,584	\$ 2,450,976	\$ 1,930,681	\$ 1,910,694
Surplus/Deficit	\$ 470,014	\$ 839,837	\$ 963,078	\$ (1,667,619)	\$ (420,251)	\$ (421,802)	\$ 76,674	\$ 75,175
ENDING BALANCE	\$2,089,549	\$ 2,929,386	\$3,892,464	\$2,224,844	\$1,804,593	\$1,382,791	\$1,459,465	\$1,534,640

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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

Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2020</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2022</u>	<u>2022</u>	<u>2023</u>
Commodities	\$0	\$318,087	\$0	\$0	\$0
Services/Charges	157,611	0	0	0	0
Capital Outlay	1,833,382	920,257	2,995,091	1,706,940	3,741,455
Non-Operating	0	0	0	0	0
Total	\$1,990,993	\$1,238,344	\$2,995,091	\$1,706,940	\$3,741,455

In 2022, the salt purchase was moved back to the General Fund.

Goals and Objectives for Calendar Year 2023:

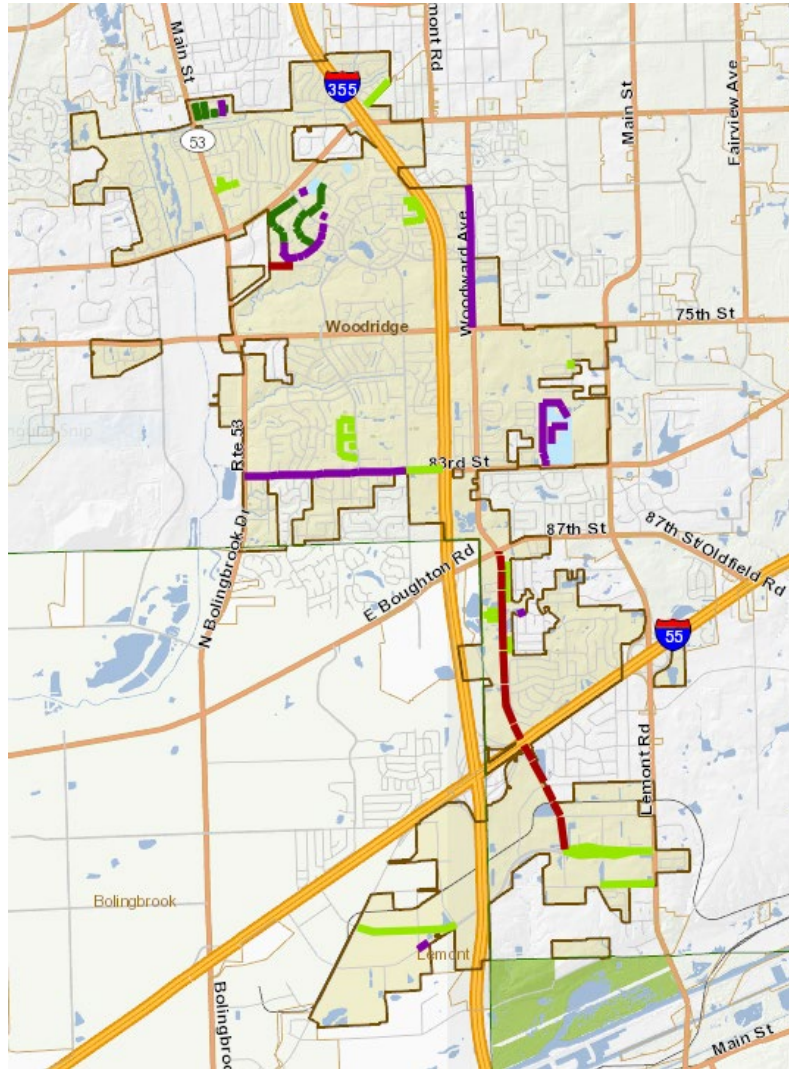
Continue ongoing evaluation and modification to types of treatments and cycle of treatments to assure continued fiscal stability of the MFT fund and appropriate level of service to the Village's roads.

Continue aggressive pursuit of outside grant funding sources in order to offset the cost of resurfacing / reconstruction costs of streets.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Motor Fuel Tax Fund

FY 2022: Completed Roadway Projects



Capital Improvement Projects

- Minor Resurfacing
- Full Depth Resurfacing
- Curblin Rubberized Crack Fill
- Random Fiber Crack Fill
- Bike Path Seal Coating/Rubberized Crack Fill

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 2020</u>	<u>Actual 2021</u>	<u>Estimated 2022</u>	<u>Adopted 2023</u>
Fund Balance, January 1	\$ 524,637	\$ 564,894	\$ 604,025	\$ 653,025
Revenues				
Taxes	\$ 37,298	\$ 39,821	\$ 45,000	\$ 43,178
Interest	\$ 4,459	\$ 910	\$ 6,000	\$ 9,255
Total Revenues	\$ 41,757	\$ 40,731	\$ 51,000	\$ 52,433
Expenditures				
General Government	\$ 1,500	\$ 1,600	\$ 2,000	\$ 2,500
Total Expenditures	\$ 1,500	\$ 1,600	\$ 2,000	\$ 2,500
Excess (Deficiency) of Revenues Over Expenditures	\$ 40,257	\$ 39,131	\$ 49,000	\$ 49,933
Fund Balance, December 31	\$ 564,894	\$ 604,025	\$ 653,025	\$ 702,958

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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.



Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i>2020</i>	<i>2021</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
Services/Charges	\$1,500	\$1,600	\$2,500	\$2,000	\$2,500
Capital Outlay	0	0	0	0	0
Total	<u>\$1,500</u>	<u>\$1,600</u>	<u>\$2,500</u>	<u>\$2,000</u>	<u>\$2,500</u>

Goals and Objectives for Calendar Year 2023:

Conduct regular inspections

Remove any vegetation growing through the gabion baskets

Repair concrete as needed

Accomplishments:

Conducted regular inspections

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

	<u>Actual 2020</u>	<u>Actual 2021</u>	<u>Estimated 2022</u>	<u>Adopted 2023</u>
Fund Balance, January 1	<u>\$ 56,208</u>	<u>\$ 61,465</u>	<u>\$ 66,656</u>	<u>\$ 71,191</u>
Revenues				
Taxes	\$ 6,831	\$ 7,104	\$ 8,200	\$ 7,632
Interest	\$ 359	\$ 42	\$ 435	\$ 500
Total Revenues	<u>\$ 7,190</u>	<u>\$ 7,146</u>	<u>\$ 8,635</u>	<u>\$ 8,132</u>
Expenditures				
General Government	\$ 433	\$ 455	\$ 2,600	\$ 4,700
Total Expenditures	<u>\$ 433</u>	<u>\$ 455</u>	<u>\$ 2,600</u>	<u>\$ 4,700</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 6,757</u>	<u>\$ 6,691</u>	<u>\$ 6,035</u>	<u>\$ 3,432</u>
Other Financing Sources				
Operating Transfers Out				
General Fund	\$ (1,500)	\$ (1,500)	\$ (1,500)	\$ (1,500)
Total Other Financing Sources	<u>\$ (1,500)</u>	<u>\$ (1,500)</u>	<u>\$ (1,500)</u>	<u>\$ (1,500)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>\$ 5,257</u>	<u>\$ 5,191</u>	<u>\$ 4,535</u>	<u>\$ 1,932</u>
Fund Balance, December 31	<u><u>\$ 61,465</u></u>	<u><u>\$ 66,656</u></u>	<u><u>\$ 71,191</u></u>	<u><u>\$ 73,123</u></u>

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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.



Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2020</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
Services/Charges	\$433	\$455	\$2,700	\$2,600	\$2,700
Capital Outlay	0	0	2,000	0	2,000
Non-Operating Transfer	1,500	1,500	1,500	1,500	1,500
Total	<u>\$1,933</u>	<u>\$1,955</u>	<u>\$6,200</u>	<u>\$4,100</u>	<u>\$6,200</u>

Goals and Objectives for Calendar Year 2023:

Regular inspection

Maintenance

Pull and repair pumps as needed

Accomplishments:

Regular system inspection

Maintenance

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

	Actual 2020	Actual 2021	Estimated 2022	Adopted 2023
Fund Balance, January 1	\$ 11,151	\$ 19,174	\$ 23,715	\$ 32,037
Revenues				
Taxes	\$ 7,949	\$ 8,293	\$ 9,500	\$ 8,891
Interest	\$ 74	\$ 15	\$ 100	\$ 100
Total Revenues	\$ 8,023	\$ 8,308	\$ 9,600	\$ 8,991
Expenditures				
General Government		\$ 3,767	\$ 1,278	\$ 2,000
Total Expenditures	\$ -	\$ 3,767	\$ 1,278	\$ 2,000
Excess (Deficiency) of Revenues Over Expenditures	\$ 8,023	\$ 4,541	\$ 8,322	\$ 6,991
Other Financing Sources				
Operating Transfers Out				
General Fund				
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	\$ 8,023	\$ 4,541	\$ 8,322	\$ 6,991
Fund Balance, December 31	\$ 19,174	\$ 23,715	\$ 32,037	\$ 39,028

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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 Outlot 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.

Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<u>2020</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2022</u>	<u>2022</u>	<u>2023</u>
Services/Charges	\$0	\$3,767	\$4,485	\$1,278	\$2,000
Capital Outlay	0	0	0	0	0
Non-Operating Transfer	0	0	0	0	0
Total	<u>\$0</u>	<u>\$3,767</u>	<u>\$4,485</u>	<u>\$1,278</u>	<u>\$2,000</u>

Goals and Objectives for Calendar Year 2023:

Conduct regular inspection (ongoing)

Storm water detention pond maintenance (ongoing)

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 2020	Actual 2021	Estimated 2022	Adopted 2023
Fund Balance, January 1	\$ 14,510,835	\$ 14,495,391	\$ 33,130,422	\$ 19,716,540
Revenues				
Reinvestment Sales Tax	\$ 785,590	\$ 1,164,578	\$ 1,315,063	\$ 1,315,325
Space Needs Sales Tax	\$ 785,590	\$ 1,164,578	\$ 1,315,063	\$ 1,315,325
Grant Revenue	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ 1,687,235	\$ 1,316,290	\$ 1,518,407	\$ 1,385,946
Charges for Services	\$ 1,341	\$ 1,243	\$ -	\$ -
Interest	\$ 165,385	\$ 31,712	\$ 295,000	\$ 222,600
Miscellaneous	\$ 1,890	\$ 157,327	\$ 500	\$ -
Total Revenues	\$ 3,427,031	\$ 3,835,727	\$ 4,444,032	\$ 4,239,196
Expenditures				
Services & Charges (includes rebates)	\$ 232,487	\$ 493,427	\$ 534,027	\$ 327,246
Capital Expenditures	\$ 1,117,753	\$ 2,307,891	\$ 15,416,000	\$ 20,024,945
Total Expenditures	\$ 1,350,240	\$ 2,801,318	\$ 15,950,027	\$ 20,352,191
Excess (Deficiency) of Revenues Over Expenditures	\$ 2,076,791	\$ 1,034,409	\$ (11,505,995.00)	\$ (16,112,995.00)
Other Financing Sources				
Transfers In				
General Fund	\$ -	\$ -	\$ 500,000	\$ -
Garage Fund	\$ -	\$ -	\$ -	\$ -
Bond Proceeds/Premium	\$ -	\$ 20,000,000		\$ 11,000,000
Transfers Out				
Debt Service Fund	\$ (2,092,235)	\$ (2,399,379)	\$ (2,407,887)	\$ (2,377,014)
Total Other Financing Sources	\$ (2,092,235)	\$ 17,600,621	\$ (1,907,887)	\$ 8,622,986
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	\$ (15,444)	\$ 18,635,030	\$ (13,413,882)	\$ (7,490,009)
Fund Balance, December 31	\$ 14,495,391	\$ 33,130,422	\$ 19,716,540	\$ 12,226,531

CAPITAL PROJECTS FUND
Five Year Projections
Summary

	Actual 2020	Actual 2021	Year-End 2022	2023	2024	2025	2026	2027
Beginning Balance	\$14,510,836	\$14,495,391	\$33,130,421	\$19,716,539	\$12,226,529	\$11,575,670	\$10,809,148	\$11,011,870
Revenues	3,427,032	23,835,727	4,944,032	15,239,195	4,666,050	4,361,960	4,436,201	4,508,050
Capital Expenses	1,266,079	2,548,735	15,836,500	20,213,664	1,707,000	1,528,500	625,000	555,000
Debt Service, Rebates	2,176,398	2,651,962	2,521,414	2,515,541	3,609,909	3,599,982	3,608,480	3,609,976
Surplus/Deficit	(\$15,445)	\$18,635,030	(\$13,413,882)	(\$7,490,010)	(\$650,859)	(\$766,522)	\$202,721	\$343,074
ENDING BALANCE	\$14,495,391	\$33,130,421	\$19,716,539	\$12,226,529	\$11,575,670	\$10,809,148	\$11,011,870	\$11,354,943
ENDING BALANCE-Unrestricted	\$14,495,391	\$33,130,421	\$19,716,539	\$12,226,529	\$11,575,670	\$10,809,148	\$11,011,870	\$11,354,943

CAPITAL PROJECTS FUND
Five Year Projections
Revenues

Revenue Source	Actual 2020	Actual 2021	Year-End Est 2022	Budget 2023	2024	2025	2026	2027
Income Tax	\$358,292	\$436,424	\$541,505	\$515,786	\$520,944	\$526,153	\$581,200	\$587,012
Home Rule Sales Tax-Reinvestment	\$797,395	1,182,381	1,325,000	1,325,000	1,351,500	1,378,530	1,392,315	1,420,162
Home Rule Sales Tax-Facilities	797,395	1,182,381	1,325,000	1,325,000	1,351,500	1,378,530	1,392,315	1,420,162
Less: Home Rule Sales Tax Fee - State of IL	(23,609)	(35,607)	(19,875)	(19,350)	(40,545)	(41,356)	(41,769)	(42,605)
Tower Rental	311,434	311,737	293,189	301,985	308,024	314,185	382,990	390,649
Interest Income	165,385	31,712	295,000	222,600	227,052	231,593	282,311	287,957
Reimbursement-Darien	-	-	-	-	-	5,500	5,500	5,500
Reimbursements - Residents	1,341	1,243	-	-	-	-	-	-
Reimbursment-75th/Frontage Rd Resurfacing	-	-	-	-	375,000	-	-	-
Reimbursement-Town Centre Parking Lot	-	-	-	-	-	-	-	-
Reimbursement-Pk District Share of Bond	557,650	561,900	563,713	568,175	572,575	568,825	574,375	574,700
Reimbursements - Other	96,176	-	120,000	-	-	-	-	-
Miscellaneous Grants	38,219	-	-	-	-	-	-	-
State Grants	-	6,229	-	-	-	-	-	-
Developer Contributions	-	-	-	-	-	-	-	-
Transfer from Garage Fund for Facility Needs	-	-	-	-	-	-	-	-
Transfer from Federal Drug Enf. For Facilities	-	-	-	-	-	-	-	-
Other Revenue	1,890	-	500,500	-	-	-	-	-
Janes Ave. TIF Disbursement	325,464	-	-	-	-	-	-	-
2019 Bond Proceeds - Facility Improvement Project	-	-	-	-	-	-	-	-
2021 Bond Proceeds - Facility Improvement Project	-	20,157,327	-	-	-	-	-	-
2023 Bond Proceeds - Facility Improvement Project	-	-	-	11,000,000	-	-	-	-
TOTAL	\$3,427,032	\$23,835,727	\$4,944,032	\$15,239,195	\$4,666,050	\$4,361,960	\$4,569,237	\$4,643,537

CAPITAL PROJECTS FUND
Five Year Projections
Expenses

Project	Actual	Actual	Year-End Est.	Budget				
	2020	2021	2022	2023	2024	2025	2026	2027
63rd Street Regrading/Stabilization								
63rd Street Storm Water Project	71,460							
75th Street Frontage Road (Janes to Westview) Resurfacing					750,000			
83rd St. Bridge Improvements – Design & Construction Engineering	48,408	602		50,453				
83rd St. Bridge Improvements – Construction	37,526							
83rd St. Resurfacing – Design Eng.								
AMAG Advent Panel Upgrades				30,000				
Annual Police Vehicle Changeover			30,000	50,000	35,000	35,000	35,000	35,000
Arc Inventory & Electric Mitigation								
Asphalt Patching	1,443							
Black Partridge Creek	29,636	4,019						
Boughton and Woodward Sidewalk Extension			55,000					
Board Room AV Replacement	150,000	106,568						70,000
Bridge Repairs (17 Locations)				100,000			100,000	
Campus Sidewalk Replacement			25,000	90,000				
CIPP Sanitary Sewer Lining	697,545							
Cisco Switch Hubs			63,000					130,000
Cobb Drive Street Pavement/ Stormwater Improvements	11,065	32,487	160,000					
Crabtree Creek Access Lot Improvements	738	3,500						
Crabtree Creek Erosion Control								
Drone				20,000				
Everglade Drainage Improvements	24,865	8,492						
Electronic Message Board				40,000	70,000			
Facilities – 1 Plaza Fence Replacement		600		60,000				
Facilities – 1 Plaza Renovations	24,064	32,294		1,936,945				
Facility Improvements-1 Plaza Roof	25,225	506,900						
Facility Improvements-5 Plaza Dr Roof				450,000				
Facility Improvements – 1 Plaza Generator Replacement				150,000				
Facility Improvements- 5 Plaza Generator Replacement				200,000				
Facility Improvements-HVAC Replacement		330,114						
Facility Improvement – Masonry		91,793						
Facility Improvement – Garage Bay Door Replacement						200,000		
Facility Improvement – Police and Public Works New Facility	133,863	1,167,755	14,000,000	16,000,000				
Forestry – Reforest 2021 Impacted Area								
Forest Glen Sidewalk				30,000		150,000		
Forest Glen Storm Sewer						25,000	200,000	

CAPITAL PROJECTS FUND
Five Year Projections
Expenses

Project	Actual 2020	Actual 2021	Year-End Est. 2022	Budget 2023	2024	2025	2026	2027
Forestry – Grant Replacement Trees (2021 Impacted Area)								
Highland Storm Sewer (Larchwood Lane)						150,000		
Hillcrest Woodward Traffic Signal	7,310	6,334	450,000					
Hobson Road (at Lamond) Sidewalk Extension			45,000					
Internationale Parkway Design Engineer								
Jackson Drive Storm Channel						75,000		
Janes & Crabtree Traffic Signal	8,171	21,715	265,000					
Janes Ave Construction Engineering								
Janes Ave Resurfacing (Center–75th)								
Janes Avenue (75th St. to Spring/Waterbury)–Phase I – Design Engineering	6,783			-				
Janes Avenue (75th St. to Spring/Waterbury)–Phase II – Design Engineering			80,500					
Janes Avenue (75th St. to Spring/Waterbury)–Construction Engineering						126,500		
Janes Ave. Monument Sign								
LED Streetlight Improvements				32,000	32,000	32,000		
License Plate Readers				20,000				
Livescan Printer				28,000				
Luzern & Bern Improvement		7,264						
Mendingwall Storm Sewer (Mendingwall & Frost)					30,000			
Mondo Board		66,398						
North Creek Storm Sewer Outfall				25,000	200,000			
Police Firearms								
Prentiss Creek Stabilization Project	12,006	2,493	3,000	3,000				
Radios								
Rebuild IL Road Improvements – Design Engineering								
Rebuild IL Road Improvements – Construction Engineering								
Roberts Drive/Court Storm Sewer					100,000			
Roberts Drive/Court Storm Sewer Phase 2						420,000		
Roberts and William Drive Stormwater Improvements	103,997							
Route 53 Path Sidewalk Design Engineering (North Segment)		4,209	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)			75,000					
Sidewalk Replacement Program	310,000		220,000	90,000	90,000	90,000	90,000	90,000
Storm Sewer Lining				100,000			100,000	
Storm Lining 71st Street & Jonquil	100,000			200,000			100,000	

CAPITAL PROJECTS FUND
Five Year Projections
Expenses

Project	Actual 2020	Actual 2021	Year-End Est. 2022	Budget 2023	2024	2025	2026	2027
Storm Sewer Rehab/Stabilization				100,000		100,000		100,000
Street Light Painting								
Town Center Parking Lot Expansion	879	150,253						
Tree Canopy Software	28,571							
Tree Replacement / Tornado Area + Annual Program		21,150	80,000					
Vernon Court Stormwater Improvement				20,000	200,000			
Vehicle Lift Replacement/ Relocate Bay				50,000				
VH Cameras & PD Recorder Upgrade								
Village Hall Lobby Remodel	52,540			200,000				
VMWare Virtual Server & Storage Area Network			120,000					130,000
Website Upgrade	11,000							
Whispering Oaks/Everglade Storm Sewer	-							
Woodridge Drive (Hobson Dr to Center Dr)-Phase I - Design Engineering	13,439							
Woodridge Drive (Hobson Dr to Center Dr)-Phase II - Design Engineering				75,000		125,000		
Woodridge Drive (Hobson Dr to Center Dr)-Construction Engineering								
Woodridge Drive/Crabtree Box Culvert					50,000			
Woodridge Drive to Jonquil Storm Inlet					150,000			
Woodview Storm Sewer Extension	50,000	55,700	50,000					
Woodward Ave LAFO(75th to Wheeler)- Construction Engineering	32,305	4,942						
Woodward Ave. Fence								
Zoning Code Update		30,319		63,266				
Audit Entries	(77,091)	94,836						
Subtotal Capital Projects	\$1,266,077	2,548,735	15,836,500	20,213,664	\$1,707,000	\$1,528,500	\$625,000	\$555,000
Transfer to Debt Service - 2010 GO Bond	674,646	670,393	-	-	-			
Transfer to Debt Service - 2014 GO Bond	383,475	382,725	381,975	1,101,400	1,110,200	1,102,700	1,113,800	887,900
Transfer to Debt Service - 2017 GO Bond	730,875	741,075	745,450	34,950	34,950	34,950	34,950	261,500
Transfer to Debt Service - 2019 GO Bond	303,239	605,186	606,060	606,761	607,289	607,645	602,827	602,923
Transfer to Debt Service - 2021 GO Bond	-	-	674,402	633,903	633,903	633,903	633,903	633,903
Transfer to Debt Service - 2023 GO Bond	-	-	-	-	1,144,235	1,140,500	1,143,000	1,143,750
Bond Issuance Costs	-	155,621	-		-	-	-	-
Sales Tax Rebate	84,163	96,962	113,527	138,527	79,332	80,284	80,000	80,000
Subtotal Debt Service, Tax Rebates	\$ 2,176,398	\$ 2,651,962	\$ 2,521,414	\$ 2,515,541	\$ 3,609,909	3,599,982	3,608,480	3,609,976
Total	3,442,475	\$5,200,697	18,357,914	22,729,205	\$5,316,909	5,128,482	4,233,480	4,164,976

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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.



Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i>2020</i>	<i>2021</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
Services/Charges	\$148,324	\$240,843	\$522,027	\$534,027	\$327,246
Capital Outlay	1,117,753	2,307,890	23,288,000	15,416,000	20,024,945
Debt Service/Non-Operating	2,176,398	2,651,963	2,407,887	2,407,887	2,377,014
Total	<u>\$3,442,475</u>	<u>\$5,200,696</u>	<u>\$26,217,914</u>	<u>\$18,357,914</u>	<u>\$22,729,205</u>

Goals and Objectives for Calendar Year 2023:

Construction of the new Woodridge Police Department Building and Public Works Storage Buildings on Janes Avenue (September 2023 Anticipated Completion)

Completion of two (2) Traffic Signal Improvement Projects – replacement of the traffic signal at Janes Avenue & Crabtree Avenue and installation of a traffic signal at Woodward Avenue & Hillcrest Lane.

Engineering design of various road projects.

Annual Sidewalk Improvement Program.

Debt service obligations for Pine Ridge Senior Housing Development property acquisition and the Open Space property acquisition adjacent to Town Centre. (ongoing)

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 2020</u>	<u>Actual 2021</u>	<u>Estimated 2022</u>	<u>Adopted 2023</u>
Fund Balance, January 1	\$ 2,689,225	\$ 2,505,200	\$ 2,229,442	\$ 2,305,962
Operating Transfers In				
General Fund	\$ -	\$ 299,978	\$ 324,520	\$ 446,078
Streets & Forestry	\$ -	\$ -	\$ -	\$ -
Interest/Miscellaneous	\$ 30,014	\$ 838	\$ 22,000	\$ 25,000
Total Revenues	\$ 30,014	\$ 300,816	\$ 346,520	\$ 471,078
Operating Expense				
Capital Outlay	\$ 214,039	\$ 576,574	\$ 270,000	\$ 427,000
Transfer Out	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 214,039	\$ 576,574	\$ 270,000	\$ 427,000
Excess (Deficiency) of Revenues Over Expenditures	\$ (184,025)	\$ (275,758)	\$ 76,520	\$ 44,078
Fund Balance, December 31	\$ 2,505,200	\$ 2,229,442	\$ 2,305,962	\$ 2,350,040

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

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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.



Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2020</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2022</u>	<u>2022</u>	<u>2023</u>
Capital Outlay	\$214,039	\$576,574	\$270,000	\$270,000	\$427,000
Non-Operating	0	0	0	0	0
Total	<u>\$214,039</u>	<u>\$576,574</u>	<u>\$270,000</u>	<u>\$270,000</u>	<u>\$427,000</u>

Goals and Objectives for Fiscal Year 2023:

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)

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 2020	Actual 2021	Estimated 2022	Adopted 2023
Fund Balance, January 1	\$ 284,999	\$ 285,593	\$ 285,235	\$ 287,335
Revenues				
Bond Proceeds	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Interest	\$ 2,018	\$ 4,204	\$ 4,000	\$ 200
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 2,018	\$ 123	\$ 4,000	\$ 200
Expenditures				
Principal Retirement	\$ 1,535,000	\$ 1,880,000	\$ 1,260,000	\$ -
Interest	\$ 558,659	\$ 519,860	\$ 1,147,887	\$ 2,377,014
Bond Issuance Costs	\$ -	\$ -	\$ -	\$ -
Miscellaneous Charges	\$ -	\$ -	\$ 1,900	\$ 1,900
Bond Proceeds	\$ -	\$ -	\$ -	\$ -
Bond Premiums	\$ -	\$ -	\$ -	\$ -
Bond Payment to Escrow Agent	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,093,659	\$ 2,399,860	\$ 2,409,787	\$ 2,378,914
Excess (Deficiency) of Revenues Over Expenditures	\$ (2,091,641)	\$ (2,399,737)	\$ (2,405,787)	\$ (2,378,714)
Other Financing Sources				
Operating Transfers In				
General Fund			\$ -	\$ -
Capital Projects Fund	\$ 2,092,235	\$ 2,399,379	\$ 2,407,887	\$ 2,377,214
Transfers Out				
Issuance of Refunding Bonds	\$ -	\$ -	\$ -	\$ -
Premium on Refunding Bonds	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 2,092,235	\$ 2,399,379	\$ 2,407,887	\$ 2,377,214
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	\$ 594	\$ (358)	\$ 2,100	\$ (1,500)
Fund Balance, December 31	\$ 285,593	\$ 285,235	\$ 287,335	\$ 285,835

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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 AA+ by Fitch and Aa1 by Moody's.

Cost Centers:

2010 GO Bond

2019 GO Bond

2014 GO Bond (2008 partial refund)

2021 GO Bond

2017 GO Bond (2008 partial refund)

Fund Summary

		<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
		<u>2020</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
				<u>2022</u>	<u>2022</u>	<u>2023</u>
Services/Charges	2010	\$475	\$79	\$0	\$0	\$0
Services/Charge	2014 (2008 partial refund)	475	475	475	475	475
Services/Charges	2017 (2008 partial refund)	475	475	475	475	475
Services/Charges	2019	0	0	475	475	475
Services/Charges	2021	0	0	475	475	475
Debt Service	2010	674,645	670,393	0	0	0
Debt Service	2014 (2008 partial refund)	383,475	382,725	381,975	381,975	1,101,400
Debt Service	2017 (2008 partial refund)	730,875	741,075	745,450	745,450	34,950
Debt Service	2019	303,239	604,638	606,060	606,060	606,761
Debt Service	2021	0	0	674,402	674,402	633,903
Total		<u>\$2,093,659</u>	<u>\$2,399,860</u>	<u>\$2,409,787</u>	<u>\$2,409,787</u>	<u>\$2,378,914</u>

Goals and Objectives for Fiscal Year 2023:

Issue the last set of bonds to finance the Police Department Facility/Public Works Storage Buildings Project (1Q2023)

Continue to monitor the market and evaluate bond issuances to identify potential opportunities for refinancing to reduce debt service interest costs (ongoing)

Reduce the residential tax burden by abating property taxes for a portion of the Village's debt service payments (ongoing)

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**

	<u>Actual 2020</u>	<u>Actual 2021</u>	<u>Estimated 2022</u>	<u>Adopted 2023</u>
Net Assets, January 1	\$ 16,728,000	\$ 19,651,050	\$ 21,119,976	\$ 16,777,401
Operating Revenues				
Water Sales	\$ 7,214,514	\$ 7,100,907	\$ 6,743,898	\$ 7,278,200
Sewer Services	\$ 712,190	\$ 698,963	\$ 650,845	\$ 656,543
Water Bill Penalties	\$ 78,132	\$ 113,276	\$ 120,000	\$ 130,000
Fixed Water Maintenance Fee	\$ 1,914,937	\$ 1,926,938	\$ 1,982,568	\$ 2,046,473
Capital Improvement Fee	\$ -	\$ 546,100	\$ 650,000	\$ 885,710
Connection Fees	\$ 110,700	\$ 126,850	\$ 68,000	\$ 65,000
Meters & Rental	\$ 11,498	\$ 21,209	\$ 61,000	\$ 20,000
Other Charges for Services	\$ 291,376	\$ 1,375	\$ 9,000	\$ 9,000
Miscellaneous	\$ 52,840	\$ 16,359	\$ 22,000	\$ 15,000
Total Operating Revenues	\$ 10,386,187	\$ 10,551,977	\$ 10,307,311	\$ 11,105,926
Operating Expenses				
Administration	\$ 978,806	\$ 995,002	\$ 817,146	\$ 1,020,501
Operations	\$ 7,844,439	\$ 7,102,879	\$ 13,416,682	\$ 14,877,280
Total Operating Expenses	\$ 8,823,245	\$ 8,097,881	\$ 14,233,828	\$ 15,897,781
Operating Income (Loss)	\$ 1,562,942	\$ 1,337,441	\$ (3,926,517)	\$ (4,791,855)
Non-Operating Revenues (Expenses)				
Depreciation & Amortization	\$ -	\$ -	\$ -	\$ -
Additions to Capital Assets	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenue/Grants	\$ -	\$ -	\$ 25,000	\$ -
Interest Income	\$ 35,481	\$ 54,729	\$ 75,000	\$ 156,616
Total Non-Operating Revenues (Expenses)	\$ 35,481	\$ 54,729	\$ 100,000	\$ 156,616
Income (Loss) Before Contributions and Transfers	\$ 1,598,423	\$ 1,392,170	\$ (3,826,517)	\$ (4,635,239)
Capital Contributions	\$ -	\$ 320,620	\$ -	\$ -
Operating Transfers In	\$ 1,527,683	\$ -	\$ -	\$ 1,000,000
Operating Transfers Out	\$ (203,056)	\$ -	\$ (240,146)	\$ (61,642)
Intrafund Transfer to VERP	\$ -	\$ (243,864)	\$ (275,912)	\$ (218,426)
Total Contributions and Transfer In / (Out)	\$ 1,324,627	\$ 76,756	\$ (516,058)	\$ 719,932
Net Income (Loss)	\$ 2,923,050	\$ 1,468,926	\$ (4,342,575)	\$ (3,915,307)
Change in Net Assets	\$ 2,923,050	\$ 1,468,926	\$ (4,342,575)	\$ (3,915,307)
Prior Period Adjustment				
Change in Accounting Principle	\$ -	\$ -	\$ -	\$ -
Net Assets, December 31	\$ 19,651,050	\$ 21,119,976	\$ 16,777,401	\$ 12,862,094

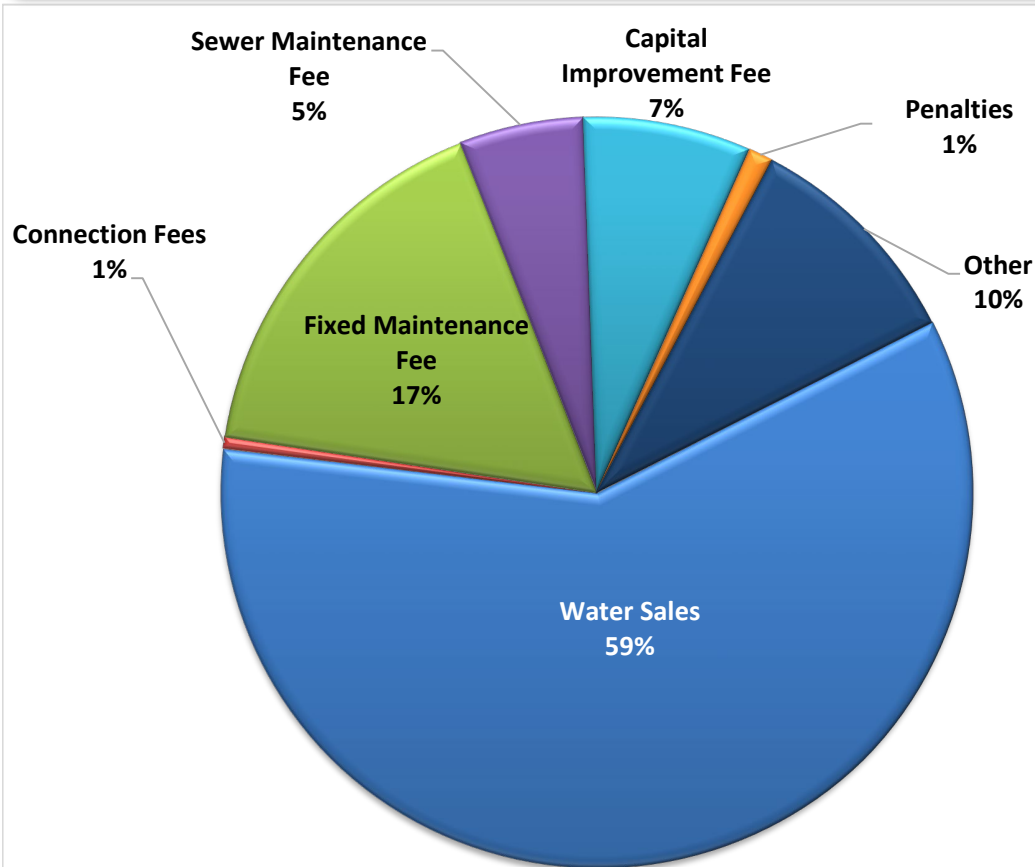
VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Water & Sewer Fund Five Year Projections FY 2023 Budget

	Year-end Est. 2022	Budget 2023	2024	2025	2026	2027
OPERATING						
Beginning Operating Balance - January 1	\$ 2,471,750	\$ 2,102,356	\$ 2,150,526	\$ 2,199,928	\$ 2,250,601	\$ 2,302,586
<u>Operating Revenues</u>						
Water Sales	\$ 6,011,907	\$ 6,569,302	\$ 6,463,738	\$ 6,445,420	\$ 6,426,822	\$ 6,407,951
Sewer Maintenance Fee	\$ 650,845	\$ 656,543	\$ 649,977	\$ 643,478	\$ 637,043	\$ 630,672
Fixed Water Maintenance Fee	\$ 1,982,568	\$ 2,046,473	\$ 2,099,278	\$ 2,134,482	\$ 2,134,482	\$ 2,134,482
Subtotal:	\$ 8,645,320	\$ 9,272,318	\$ 9,212,993	\$ 9,223,379	\$ 9,198,346	\$ 9,173,105
<u>Other Revenues</u>						
Water Connection Fee	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Sewer Connection Fee	\$ 38,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Other Revenue	\$ 312,000	\$ 330,616	\$ 331,916	\$ 333,229	\$ 334,555	\$ 335,895
Subtotal:	\$ 380,000	\$ 395,616	\$ 396,916	\$ 398,229	\$ 399,555	\$ 400,895
Total Operating Revenues	\$ 9,025,320	\$ 9,667,934	\$ 9,609,909	\$ 9,621,608	\$ 9,597,901	\$ 9,574,000
<u>Operating Expenses</u>						
Water Purchase Cost*	\$ 4,622,340	\$ 4,898,600	\$ 5,094,544	\$ 5,196,435	\$ 5,300,364	\$ 5,406,371
Other Operating Costs	\$ 3,527,864	\$ 3,510,823	\$ 3,507,561	\$ 3,603,279	\$ 3,702,041	\$ 3,803,974
Total Operating Expenses	\$ 8,150,204	\$ 8,409,423	\$ 8,602,105	\$ 8,799,713	\$ 9,002,405	\$ 9,210,344
<u>Adjustments:</u>						
GASB 83 Amortization Expense						
Net Income (Loss) - Operating	\$ 875,116	\$ 1,258,511	\$ 1,007,804	\$ 821,895	\$ 595,497	\$ 363,655
Preliminary Operating Balance	\$ 3,346,866	\$ 3,360,867	\$ 3,158,330	\$ 3,021,823	\$ 2,846,098	\$ 2,666,241
Plus Amount from (to) Capital	\$ (1,244,510)	\$ (1,210,340)	\$ (958,402)	\$ (771,222)	\$ (543,512)	\$ (310,315)
Ending Operating Balance - December 31	\$ 2,102,356	\$ 2,150,526	\$ 2,199,928	\$ 2,250,601	\$ 2,302,586	\$ 2,355,926
Operating Fund Balance %	25%	25%	25%	25%	25%	25%
CAPITAL						
Beginning Capital Balance - January 1	\$ 7,415,250	\$ 7,330,840	\$ 3,167,362	\$ 2,548,664	\$ 1,959,243	\$ 3,244,092
<u>Capital Revenues</u>						
Capital Improvement Fee	\$ 650,000	\$ 885,710	\$ 1,091,702	\$ 1,312,382	\$ 1,528,539	\$ 1,740,242
Water Rate - Capital	\$ 731,992	\$ 708,898	\$ 701,809	\$ 694,791	\$ 687,843	\$ 680,964
Excess Revenues from General Fund		\$ 1,000,000				
Total Capital Revenues	\$ 1,381,992	\$ 2,594,608	\$ 1,793,511	\$ 2,007,173	\$ 2,216,382	\$ 2,421,206
<u>Capital Expenses</u>						
Capital Expenses (not itemized below)	\$ 2,435,000	\$ 4,350,000	\$ 2,885,000	\$ 780,000	\$ 985,000	\$ 950,000
Capital-Water Main Replacement		\$ 3,400,000		\$ 2,100,000		\$ 2,315,250
VERP Transfers Out to 502	\$ 275,912	\$ 218,426	\$ 220,610	\$ 222,816	\$ 225,045	\$ 227,295
Water Meter Replacement Loan			\$ 265,000	\$ 265,000	\$ 265,000	\$ 265,000
Total Capital Expenses	\$ 2,710,912	\$ 7,968,426	\$ 3,370,610	\$ 3,367,816	\$ 1,475,045	\$ 3,757,545
Net Income (Loss) - Capital	\$ (1,328,920)	\$ (5,373,818)	\$ (1,577,099)	\$ (1,360,644)	\$ 741,337	\$ (1,336,339)
Plus Amount from (to) Operating	\$ 1,244,510	\$ 1,210,340	\$ 958,402	\$ 771,222	\$ 543,512	\$ 310,315
Ending Capital Balance - December 31	\$ 7,330,840	\$ 3,167,362	\$ 2,548,664	\$ 1,959,243	\$ 3,244,092	\$ 2,218,068
Capital Balance needed per FB Policy	\$ 7,968,426	\$ 3,370,610	\$ 3,367,816	\$ 1,475,045	\$ 3,757,545	\$ 1,935,882
Ending Cash Balance	\$ 9,433,195	\$ 5,317,888	\$ 4,748,593	\$ 4,209,844	\$ 5,546,678	\$ 4,573,994

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Total Water/Sewer Fund Revenues



Water Sales	7,278,200
Connection Fees	65,000
Fixed Maintenance Fee	2,046,473
Sewer Maintenance Fee	656,543
Capital Improvement	885,710
Fee Penalties	130,000
Other	1,200,616
Total Revenues 2023	\$12,262,542

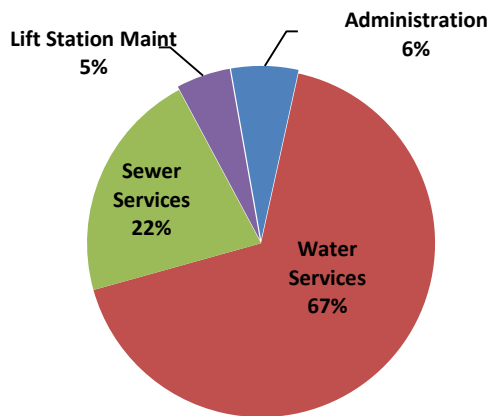
VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Water and Sewer Fund Expenditures

Expenditures by Cost Center

2023 Budget

\$16,377,849

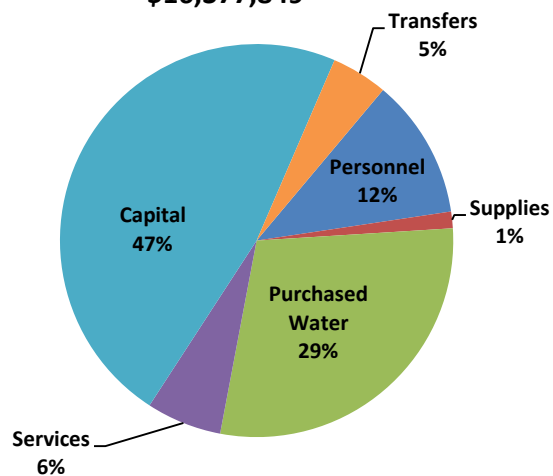


Administration	\$1,020,501
Water Services	11,008,205
Sewer Services	3,523,643
Lift Station Maintenance	<u>825,500</u>
Total	\$16,377,849

Expenditures by Element

2023 Budget

\$16,377,849



Personnel	\$1,887,283
Supplies	223,900
Purchased Water	4,745,120
Services	1,014,355
Capital	7,750,000
Transfers	<u>757,191</u>
Total	\$16,377,849

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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.



Fund Summary

	<i>Actual</i> <i>2020</i>	<i>Actual</i> <i>2021</i>	<i>Revised</i> <i>Budget</i> <i>2022</i>	<i>Year-End</i> <i>Estimate</i> <i>2022</i>	<i>Adopted</i> <i>Budget</i> <i>2023</i>
Water Administration	\$1,000,888	\$938,711	\$1,064,353	\$1,002,388	\$1,020,501
Water Services	6,853,419	7,216,958	10,198,307	8,806,264	11,008,205
Sewer Services	1,048,037	1,194,964	2,552,726	893,964	3,523,643
Lift Station Maintenance	60,083	24,127	934,500	158,500	825,500
Total	\$8,962,427	\$9,374,760	\$14,749,886	\$10,861,116	\$16,377,849

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.

Replace the watermain along 75th Street and Blue Flag Court.

Replace sanitary sewer main in Basin B along Crabtree Avenue and Crabtree Creek.

Collect and deliver sanitary sewage from the Village Sanitary

Sewer Collection System to the DuPage County Waste Water Treatment Plant.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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 consist largely of overhead costs for administration, water billing, including staff and clerical support, printing and postage and other costs that are ancillary, 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.



Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2020</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
Personnel	\$481,417	\$338,333	\$543,896	\$480,181	\$472,663
Commodities	1,944	2,036	3,400	2,200	3,550
Services/Charges	229,264	263,561	260,650	263,600	264,500
Capital Outlay	27,360	27,361	0	0	0
Non-Operating	260,903	271,612	256,407	256,407	279,788
Other	0	35,809	0	0	0
Total	\$1,000,888	\$938,711	\$1,064,353	\$1,002,388	\$1,020,501

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2020</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</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	0.63	1.00	0.63
Grand Total - FT Equivalents	3.50	3.50	3.13	3.50	3.13

*Fiscal Assistant I - Water Billing is budgeted in Water Administration but located in Finance Department

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Water and Sewer Administration Cost Center

**Goals and Objectives
for Calendar Year
2023:**

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.

Implement multi-year water system meter replacements (2022 -2024)

Continue to promote water conservation among system customers.

Accomplishments:

Completion and delivery of the 2021 Water Quality Report to customers and transition to future website based reporting

Completion of the Sanitary Basins B & E Televising and Heavy Cleaning

Completion of the Crabtree Sanitary Interceptor Sewer Improvement Project Design

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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.

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2020</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2022</u>	<u>2022</u>	<u>2023</u>
Personnel	\$929,977	\$1,004,067	\$966,345	\$991,399	\$1,021,619
Commodities	4,631,205	4,696,986	4,786,437	4,800,640	4,932,420
Services/Charges	337,331	423,922	538,600	602,300	632,760
Capital Outlay	742,180	852,527	3,605,000	2,110,000	4,150,000
Non-Operating	212,726	239,456	301,925	301,925	271,406
Other	0	0	0	0	0
Total	\$6,853,419	\$7,216,958	\$10,198,307	\$8,806,264	\$11,008,205

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Water Services Cost Center

Personnel Summary

	<i>Actual</i> <u>2020</u>	<i>Actual</i> <u>2021</u>	<i>Revised</i> <i>Budget</i> <u>2022</u>	<i>Year-End</i> <i>Estimate</i> <u>2022</u>	<i>Adopted</i> <i>Budget</i> <u>2023</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	7.00
Total - Full Time	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>9.00</u>
Part Time Employees					
Seasonal (4 Employees)*	0.92	0.92	0.69	0.23	0.69
Total - Part Time	<u>0.92</u>	<u>0.92</u>	<u>0.69</u>	<u>0.23</u>	<u>0.69</u>
Grand Total - FT Equivalents	<u>8.92</u>	<u>8.92</u>	<u>8.69</u>	<u>8.23</u>	<u>9.69</u>

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

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Water Services Cost Center

Goals and Objectives for Calendar Year 2023:

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.

Inspect and repair of the Water System Emergency Back-Up Well System.

Inspect, repair or replace as needed fire hydrants throughout town to maintain adequate fire protection.

Construct the 75th Street Frontage Road Water Main Replacement.

Design for the repainting of the Village Greens Water Tower on 75th Street.

Accomplishments:

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<i>Expected</i> <u>2022</u>	<i>Actual</i> <u>2022</u>
1. Hydrants Exercised	1,934	2,005	1,900	450	1,800*
2. Hydrants Repaired (flushing)	106	125	200	150	150*
3. Leaks Repaired	47	44	73	60	72

*Estimated**

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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.



Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i>2020</i>	<i>2021</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2022</i>	<i>2023</i>
Personnel	\$324,909	\$354,457	\$364,518	\$392,156	\$393,001
Commodities	14,098	22,405	25,090	25,090	27,050
Services/Charges	40,759	47,437	70,375	68,975	72,595
Capital Outlay	486,322	602,166	1,905,000	220,000	2,825,000
Non-Operating	181,949	168,500	187,743	187,743	205,997
Other	0	0	0	0	0
Total	\$1,048,037	\$1,194,964	\$2,552,726	\$893,964	\$3,523,643

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i>2020</i>	<i>2021</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2022</i>	<i>2023</i>
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 2023 BUDGET

Sanitary Sewer Services Cost Center

Goals and Objectives for Calendar Year 2023:

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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Sewer Back Ups Checked	41	36	37	35
Lineal feet of Sewer Main Lined	0	23,107	0	0
JULIE locates completed	6,346	6,008	6,240	6,606
Sewer Main flushed and Televised	48,640	23,107	166,046	175,401

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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.



Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i>2020</i>	<i>2021</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
Commodities	\$6,306	\$2,310	\$6,000	\$5,000	\$6,000
Services/Charges	19,952	32,425	48,500	48,500	44,500
Capital Outlay	33,825	-10,607	880,000	105,000	775,000
Total	\$60,083	\$24,127	\$934,500	\$158,500	\$825,500

Goals and Objectives for Calendar Year 2023:

Continue to implement, monitor and refine the annual maintenance activities of each of the five lift stations.

Complete the design for Electrical System and PLC improvements at 71st Street, 75th Street, and Wheeler Lift Stations based on the 2022 Mendingwall Lift Station Rehabilitation.

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.

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 2020	Actual 2021	Estimated 2022	Adopted 2023
Fund Balance, January 1	\$ 1,344,522	\$ 1,554,677	\$ 1,798,313	\$ 5,597,225
Revenues				
Interest/Miscellaneous	\$ 40,089	\$ 613	\$ 10,000	\$ 15,000
Total Revenues	\$ 40,089	\$ 613	\$ 10,000	\$ 15,000
Operating Expense				
Capital Outlay	\$ 32,990	\$ 841	\$ 287,000	\$ 4,146,904
Total Expenditures	\$ 32,990	\$ 841	\$ 287,000	\$ 4,146,904
Excess (Deficiency) of Revenues Over Expenditures	\$ 7,099	\$ (228)	\$ (277,000)	\$ (4,131,904)
Other Finance Sources				
Transfers In				
Water & Sewer - from Departments	\$ 203,056	\$ 243,864	\$ 275,912	\$ 218,426
General Fund	\$ -	\$ -	\$ 3,800,000	\$ -
Transfers Out				
Water and Sewer Fund	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 203,056	\$ 243,864	\$ 4,075,912	\$ 218,426
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	\$ 1,554,677	\$ 1,798,313	\$ 5,597,225	\$ 1,683,747
Fund Balance, December 31	\$ 1,554,677	\$ 1,798,313	\$ 5,597,225	\$ 1,683,747

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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.



Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2020</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2022</u>	<u>2022</u>	<u>2023</u>
Capital Outlay	\$32,990	\$841	\$1,787,000	\$287,000	\$4,146,904
Non-Operating	0	0	0	0	0
Total	\$32,990	\$841	\$1,787,000	\$287,000	\$4,146,904

Note: The 2021 Budget reflects the first year of a three year water meter replacement program, which has been postponed until 2022.

Goals and Objectives for Fiscal Year 2023:

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)

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**

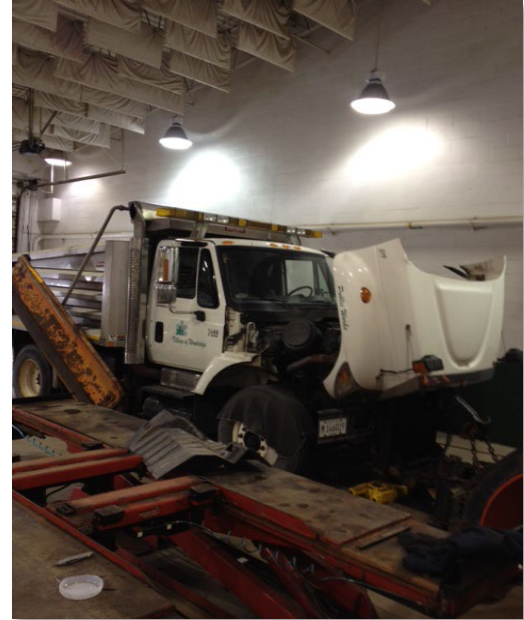
	<u>Actual 2020</u>	<u>Actual 2021</u>	<u>Estimated 2022</u>	<u>Adopted 2023</u>
Net Assets, January 1	\$ 202,862	\$ 309,393	\$ 251,556	\$ 18,996
Revenues				
Charges for Services	\$ 810,844	\$ 761,259	\$ 860,355	\$ 1,112,449
Interest Income	\$ 6,971	\$ 7,406	\$ 15,400	\$ 9,035
Total Revenues	\$ 817,815	\$ 768,665	\$ 875,755	\$ 1,121,484
Expenditures				
Operations	\$ 706,667	\$ 816,931	\$ 1,064,057	\$ 1,076,652
Capital Outlay	\$ -	\$ -	33,000	15,000
Other	\$ 4,617	\$ 9,571	\$ 11,258	\$ 12,409
Total Expenditures	\$ 711,284	\$ 826,502	\$ 1,108,315	\$ 1,104,061
Excess (Deficiency) of Revenues Over Expenditures	\$ 106,531	\$ (57,837)	\$ (232,560)	\$ 17,423
Other Income (Expense)	\$ -	\$ -	\$ -	\$ -
Transfers Out				
Capital Projects Fund	\$ -	\$ -	\$ -	\$ -
Change in Net Assets	\$ 106,531	\$ (57,837)	\$ (232,560)	\$ 17,423
Prior Period Adjustment				
Change in Accounting Principle	\$ -	\$ -	\$ -	\$ -
Net Assets, December 31	\$ 309,393	\$ 251,556	\$ 18,996	\$ 36,419

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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.



Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2020</u>	<u>2021</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2022</u>	<u>2022</u>	<u>2023</u>
Personnel	\$372,696	\$329,421	\$402,555	\$480,457	\$440,877
Commodities	268,157	397,426	367,925	522,550	568,975
Services/Charges	41,982	86,325	49,000	61,050	66,800
Capital Outlay	0	0	25,000	33,000	15,000
Internal Services	4,617	9,571	11,258	11,258	12,409
Total	<u>\$687,452</u>	<u>\$822,743</u>	<u>\$855,738</u>	<u>\$1,108,315</u>	<u>\$1,104,061</u>

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Municipal Garage and Fuel Fund

Personnel Summary

	<i>Actual</i> <u>2020</u>	<i>Actual</i> <u>2021</u>	<i>Revised</i> <i>Budget</i> <u>2022</u>	<i>Year- End</i> <i>Estimate</i> <u>2022</u>	<i>Adopted</i> <i>Budget</i> <u>2023</u>
<u>Municipal Garage</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	<u>2.70</u>	<u>2.70</u>	<u>2.70</u>	<u>2.70</u>	<u>2.70</u>
Part Time Employees:					
PT Equipment Technician*	0	0	0.75	0.75	0.75
Total - Part Time	<u>0.00</u>	<u>0.00</u>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>
Total - Garage	<u>2.70</u>	<u>2.70</u>	<u>3.45</u>	<u>3.45</u>	<u>3.45</u>
<u>Municipal Fuel</u>					
Full Time Employees:					
Foreman	0.05	0.05	0.05	0.05	0.05
Part Time Employees:					
Office Associate	0.00	0.00	0.00	0.00	0.00
Total - Fuel	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>
Grand Total - FT Equivalent	<u>2.75</u>	<u>2.75</u>	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>

*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.

Goals and Objectives for Calendar Year 2023:

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)

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

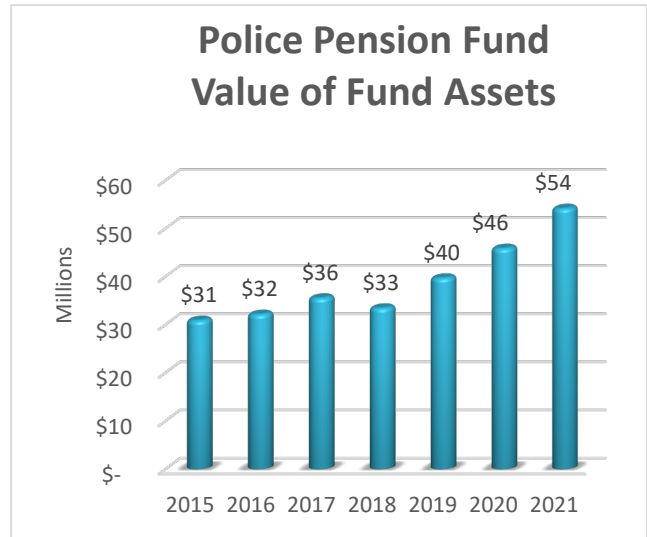
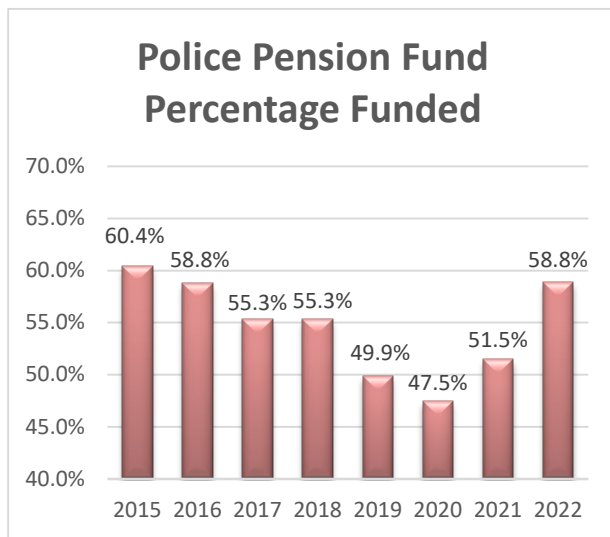
**Village of Woodridge
Police Pension Fund #701
Fund Summary**

	<u>Actual 2020</u>	<u>Actual 2021</u>	<u>Estimated 2022</u>	<u>Adopted 2023</u>
Fund Balance, January 1	\$ 39,705,347	\$ 45,868,604	\$ 54,175,734	\$ 58,195,718
Revenues				
Employer Contributions	\$ 3,985,531	\$ 4,783,791	\$ 4,647,139	\$ 4,030,986
Investment Income	\$ 5,284,390	\$ 6,883,449	\$ 3,000,000	\$ 5,000,000
Employee Contributions	\$ 505,621	\$ 530,199	\$ 546,000	\$ 568,000
Former Pension Participant	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 226	\$ 1,306	\$ 1,500	\$ 1,500
Total Revenues	\$ 9,775,768	\$ 12,198,745	\$ 8,194,639	\$ 9,600,486
Expenditures				
Administration	\$ 90,566	\$ 157,187	\$ 142,445	\$ 73,380
Benefits	\$ 3,521,945	\$ 3,734,428	\$ 4,032,210	\$ 4,149,844
Total Expenditures	\$ 3,612,511	\$ 3,891,615	\$ 4,174,655	\$ 4,223,224
Excess (Deficiency) of Revenues Over Expenditures	\$ 6,163,257	\$ 8,307,130	\$ 4,019,984	\$ 5,377,262
Fund Balance, December 31	\$ 45,868,604	\$ 54,175,734	\$ 58,195,718	\$ 63,572,980

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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.



Fund Summary

	<i>Actual</i> <u>2020</u>	<i>Actual</i> <u>2021</u>	<i>Revised</i> <i>Budget</i> <u>2022</u>	<i>Year-End</i> <i>Estimate</i> <u>2022</u>	<i>Adopted</i> <i>Budget</i> <u>2023</u>
Commodities	\$0	\$0	\$500	\$0	\$500
Services/Charges	90,566	157,187	171,085	142,445	73,380
Pension Payments	3,521,945	3,734,428	3,930,385	4,032,210	4,149,344
Total	\$3,612,511	\$3,891,615	\$4,101,970	\$4,174,655	\$4,223,224

VILLAGE OF WOODRIDGE

PROPOSED

CAPITAL IMPROVEMENT PROGRAM

FOR THE YEAR ENDING DECEMBER 31, 2023



FISCAL YEAR 2023-2027 PROPOSED CAPITAL IMPROVEMENT PLAN SUMMARY								
	PROJECT DESCRIPTION	Project	2023	2024	2025	2026	2027	TOTAL
Capital Projects	VMWare Virtual Servers & Storage Area Network	1	\$ -	\$ -	\$ -	\$ -	\$ 130,000	\$ 130,000
	Electronic Message Board	2	\$ 40,000	\$ 70,000	\$ -	\$ -	\$ -	\$ 110,000
	Cisco Switches	3	\$ -	\$ -	\$ -	\$ -	\$ 130,000	\$ 130,000
	AMAG Advent Panel Upgrade	4	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
	Board Room Audio Visual Equipment	5	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
	Village Hall Lobby Remodel	6	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
	Police Video Recording Devices	9	\$ -	\$ -	\$ -	\$ 230,000	\$ -	\$ 230,000
	Unmanned Arial System	10	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
	Police Vehicle Changeovers	11	\$ 50,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 190,000
	Forest Glen Storm Sewer	12	\$ -	\$ -	\$ 25,000	\$ 200,000	\$ -	\$ 225,000
	Forest Glen Sidewalk	13	\$ 30,000	\$ -	\$ 150,000	\$ -	\$ -	\$ 180,000
	Municipal Bridges: Repairs/Improvements	14	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
	Sidewalk Replacement Program	15	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 450,000
	Storm Sewer Lining	16	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 200,000
	71st Stree and Jonquil Storm Sewer Repair/Lining	17	\$ 200,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 300,000
	Jackson Drive Storm Channel Repair	18	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000
	Roberts Drive Storm Sewer-Phase II	19	\$ -	\$ -	\$ 420,000	\$ -	\$ -	\$ 420,000
	Woodridge Drive Storm Sewer Box Culvert	20	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
	Storm System Rehabilitation/Stabilization	21	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 300,000
	North Creek Storm Sewer	22	\$ 25,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 225,000
	Vernon Court Storm Sewer	23	\$ 20,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 220,000
	Highland Storm Sewer (Larchwood Lane)	24	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
	LED Streetlight Improvements	25	\$ 32,000	\$ 32,000	\$ 32,000	\$ -	\$ -	\$ 96,000
	Woodridge Drive Roadway Rehab	26	\$ 75,000	\$ -	\$ 125,000	\$ -	\$ -	\$ 200,000
	Janes Ave. Roadway Rehab	27	\$ -	\$ -	\$ 126,500	\$ -	\$ -	\$ 126,500
	75th Street Frontage Road Resurfacing	28	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ 750,000
	Municipal Facility Improvements	29	\$ 17,960,000	\$ 1,000,000	\$ 200,000	\$ -	\$ -	\$ 19,160,000
	CD Comp Plan		\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
DEA	Total Capital Projects Fund		\$ 19,022,000	\$ 2,527,000	\$ 1,478,500	\$ 705,000	\$ 485,000	\$ 24,417,500
	License Plate Readers	7	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
	Firearms	8	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ 90,000
	Total Federal Drug Enforcement Fund		\$ 50,000	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ 110,000
VERP	Vehicle & Equipment Replacement	30	\$ 427,000	\$ 529,839	\$ 643,793	\$ 526,668	\$ 100,252	\$ 2,227,552
	Total VERP Fund		\$ 427,000	\$ 529,839	\$ 643,793	\$ 526,668	\$ 100,252	\$ 2,227,552
MFT	Roadway Improvements	31	\$ 3,574,911	\$ 2,471,584	\$ 2,450,976	\$ 1,930,681	\$ 1,930,681	\$ 12,358,833
	Total MFT Fund		\$ 3,574,911	\$ 2,471,584	\$ 2,450,976	\$ 1,930,681	\$ 1,930,681	\$ 12,358,833
Water & Sewer Fund	Valve, Hydrant, & System Improvements	32	\$ 150,000	\$ 140,000	\$ 140,000	\$ 160,000	\$ 160,000	\$ 750,000
	Sysytem Improvements	33	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
	SCADA Telemetry Communication	34	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
	Water Model		\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
	Water Tower Repainting	35	\$ 50,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 1,550,000
	Emergency Well System-Well Rehab	36	\$ -	\$ 200,000	\$ -	\$ -	\$ 40,000	\$ 240,000
	Watermain Replacement	37	\$ 3,400,000	\$ 50,000	\$ 1,500,000	\$ -	\$ 50,000	\$ 5,000,000
	Sanitary Sewer Rehab and Improvements	38	\$ 2,825,000	\$ 115,000	\$ 540,000	\$ 625,000	\$ 650,000	\$ 4,755,000
	Lift Station Cabinet Replacement	39	\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ 800,000
	Mendingwall Station Rebuild	40	\$ 730,000	\$ -	\$ -	\$ -	\$ -	\$ 730,000
	Municipal Facility Improvements (roof)	29	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
	Pump Replacement		\$ 45,000	\$ 30,000	\$ -	\$ -	\$ -	\$ 75,000
	Total Water & Sewer Fund		\$ 7,750,000	\$ 2,905,000	\$ 2,280,000	\$ 985,000	\$ 1,000,000	\$ 14,950,000
W&S VERP	Water Meter Replacement	41	\$ 3,800,000	\$ -	\$ -	\$ -	\$ -	\$ 3,800,000
	Vehicles/Equipment	42	\$ 346,904	\$ 238,270	\$ 381,057	\$ 230,231	\$ 270,430	\$ 1,466,892
	Total Water & Sewer Fund VERP		\$ 4,146,904	\$ 238,270	\$ 381,057	\$ 230,231	\$ 270,430	\$ 5,266,892
Grand Total All Funds			\$ 34,970,815	\$ 8,701,693	\$ 7,264,326	\$ 4,377,580	\$ 3,786,363	\$ 59,330,777

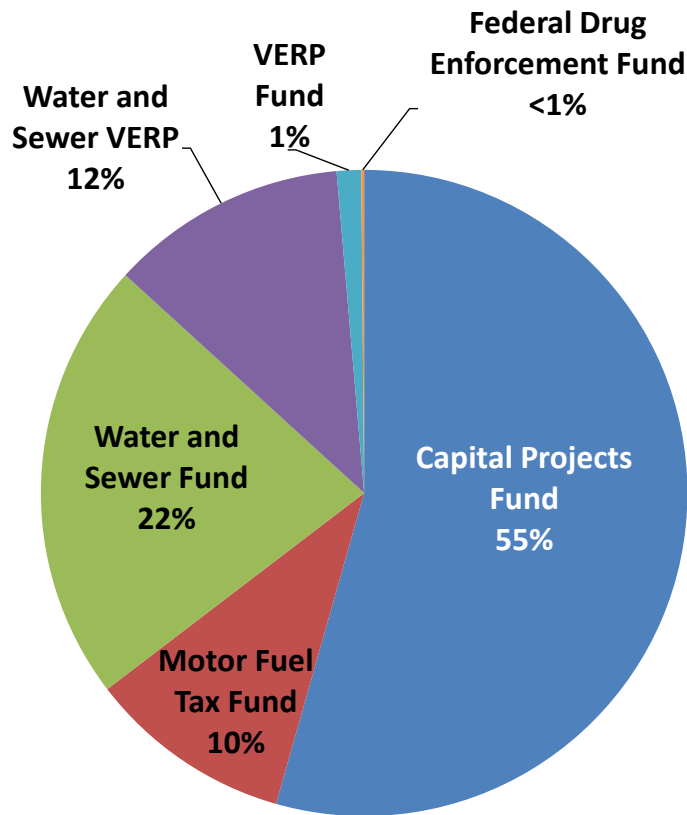
Village of Woodridge Capital Improvement Plan

Projects \$20,000 and Higher

Summary- By Fund

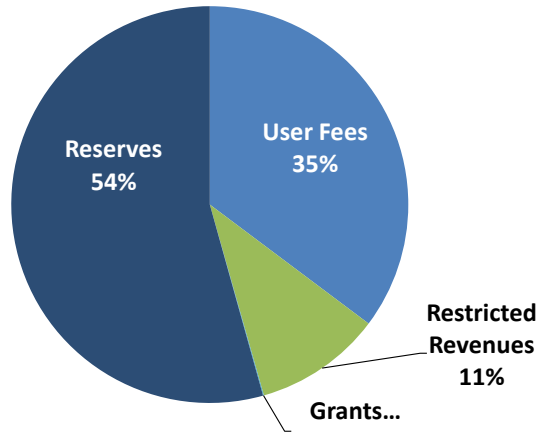
Fund	Fund Number	2023	2024	2025	2026	2027	2023-2027 Total Cost
Federal Drug Enforcement Fund	202	\$ 50,000	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ 110,000
Motor Fuel Tax Fund	210	\$ 3,574,911	\$ 2,471,584	\$ 2,450,976	\$ 1,930,681	\$ 1,930,681	\$ 12,358,833
Capital Projects Fund	301	\$ 19,022,000	\$ 2,527,000	\$ 1,478,500	\$ 705,000	\$ 485,000	\$ 24,217,500
Vehicle & Equipment Replacement Fund	302	\$ 427,000	\$ 529,839	\$ 643,793	\$ 526,668	\$ 100,252	\$ 2,227,552
Water and Sewer Fund	501	\$ 7,750,000	\$ 2,905,000	\$ 2,280,000	\$ 985,000	\$ 1,000,000	\$ 14,950,000
Water & Sewer VERP	502	\$ 4,146,904	\$ 238,270	\$ 381,057	\$ 230,231	\$ 270,430	\$ 5,266,892
Total		\$ 34,970,815	\$ 8,701,693	\$ 7,264,326	\$ 4,377,580	\$ 3,786,363	\$ 59,330,777

FISCAL YEAR 2023 PROPOSED CAPITAL PLAN

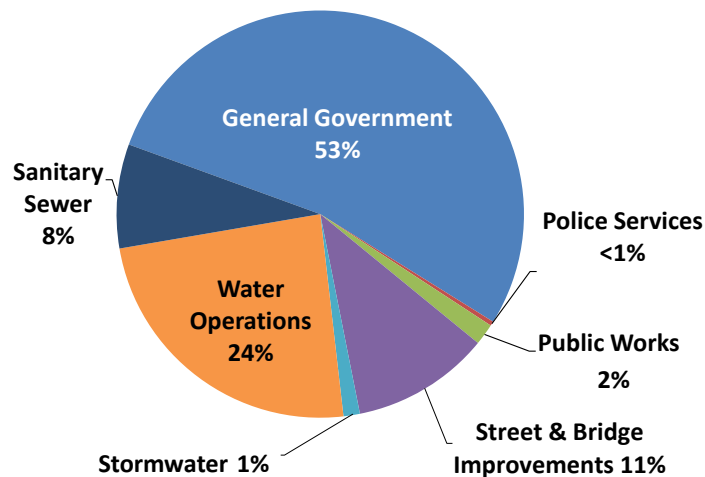


Village of Woodridge Capital Improvement Program Funding Sources

Where the Money Comes From (Sources)
FY 2023



Where the Money Goes (Uses)
FY 2023



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 2023 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 2023 Budget.

Project: 1
VMWare Virtual Servers & Storage Area Network

Managing Department: Administration

Estimated Useful Life: 5 Years

Change from Previous CIP: Change in year

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. The total cost of this project is \$130,000 in 2027.

Cost Estimates	Five Year Capital Plan					
	2023	2024	2025	2026	\$ 2,027	Total Project
	\$ -	\$ -	\$ -	\$ -	\$ 130,000	\$ 130,000
Total Cost	\$ -	\$ -	\$ -	\$ -	\$ 130,000	\$ 130,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ 130,000	\$ 130,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ -	\$ -	\$ -	\$ -	\$ 130,000	\$ 130,000
Annual Operating Impacts						
	2023	2024	2025	2026	\$ 2,027	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

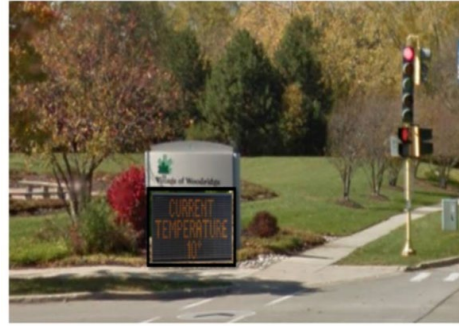
Project: 2
Electronic Message Board

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 2023 and FY 2024. The sign at Center and Plaza Drives is planned to be completed in 2024.

	Five Year Capital Plan					
Cost Estimates	2023	2024	2025	2026	2027	Total Project
	\$ 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	2023	2024	2025	2026	2027	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Project: 3
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. The total cost of this project is \$130,000 in 2027.

	Five Year Capital Plan					
Cost Estimates	2023	2024	2025	2026	\$ 2,027	Total Project
	\$ -	\$ -	\$ -	\$ -	\$ 130,000	\$ 130,000
Total Cost	\$ -	\$ -	\$ -	\$ -	\$ 130,000	\$ 130,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ 130,000	\$ 130,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ -	\$ -	\$ -	\$ -	\$ 130,000	\$ 130,000
Annual Operating Impacts	2023	2024	2025	2026	\$ 2,027	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 4
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. The total cost of this project is \$30,000 in 2023. Additionally, there is an annual \$1,840 maintenance fee associated with the system.

Cost Estimates	Five Year Capital Plan					Total Project
	2023	2024	2025	2026	2027	
	\$ 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						
2023	2024	2025	2026	2027	Total Project	
New Revenue					\$ -	
Staffing Costs (Savings)					\$ -	
Facility Costs (Savings)					\$ -	
Program Costs (Savings)	\$ 1,840	\$ 1,840	\$ 1,840	\$ 1,840	\$ 1,840	\$ 9,200
Total (Costs)/Savings	\$ (1,840)	\$ (1,840)	\$ (1,840)	\$ (1,840)	\$ (1,840)	\$ (9,200)

Project: 5
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. The total cost of this project is \$50,000 in 2027.

Cost Estimates	Five Year Capital Plan					Total Project
	2023	2024	2025	2026	2027	
	\$ -	\$ -	\$ -	\$ -	\$ 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	2023	2024	2025	2026	2027	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 6
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 incidents, 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. The total cost of this project is \$200,000 in 2023.

Cost Estimates	Five Year Capital Plan					
	2023	2024	2025	2026	2027	Total Project
	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Total	\$ 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	2023	2024	2025	2026	2027	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total-Net Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 7
License Plate Readers

Managing Department: Police

Estimated Useful Life: Ongoing

Change from Previous CIP: New



Description: Automated license plate readers (ALPRs) are high-speed, computer-controlled camera systems that are typically mounted on street poles, streetlights, highway overpasses, mobile trailers, or attached to police squad cars. ALPRs automatically capture all license plate numbers that come into view, along with the location, date, and time. The data is then uploaded to a central server.

Cost Estimates	Five Year Capital Plan					
	2023	2024	2025	2026	2027	Total Project
	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Total Cost	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Funding Sources						
State and Federal Drug Funds	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
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						\$ -
Garage and Fuel Fund						
Grant Funding						\$ -
Total Funding	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Annual Operating Impacts						
	2023	2024	2025	2026	2027	Total Project
New Revenue						
Staffing Costs (Savings)						
Facility Costs (Savings)						
Program Costs (Savings)	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 20,000
Total Costs/(Savings)	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 20,000

**Project: 8
Firearms**

Managing Department: Police

Estimated Useful Life: 10 years

Change from Previous CIP: New

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. The associated costs also include holsters, magazines, and magazine carriers. The total cost of this project is \$90,000 between 2023-2025.

Cost Estimates	Five Year Capital Plan					
	2023	2024	2025	2026	2027	Total Project
	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ 90,000
Total	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ 90,000
Funding Sources						
State and Federal Drug Funds	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ 60,000
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	\$ -	\$ -	\$ -	\$ 60,000
Annual Operating Impacts	2023	2024	2025	2026	2027	Total Project
New Revenue						
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total Costs/(Savings)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 9
Video Recording Devices

Managing Department: Police

Estimated Useful Life: 3-5 Yrs

Change from Previous CIP: Change in Year



Description: The Police Department utilizes both in-car and body-worn cameras to record traffic stops and other public interactions for evidence purposes and increase transparency. The useful life of the cameras is three to five years. The Police Department purchased dashboard cameras in 2019, and body worn cameras in 2020. Since these two systems integrate, the Police Department is combining both the dashboard and body worn cameras into a single capital improvement project. The annual operating costs include ongoing video storage costs and the increased staff time to download videos and monitor video storage requirements.

Cost Estimates	Five Year Capital Plan					
	2022	2023	2024	2025	2026	Total Project
	\$ -	\$ -	\$ -	\$ 230,000	\$ -	\$ 230,000
Total Cost	\$ -	\$ -	\$ -	\$ 230,000	\$ -	\$ 230,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Funds						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ -	\$ -	\$ -	\$ 230,000	\$ -	\$ 230,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ -	\$ -	\$ -	\$ 230,000	\$ -	\$ 230,000
Annual Operating Impacts	2022	2023	2024	2025	2026	Total Project
New Revenue						
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 104,000
Total (Costs)/Savings	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 104,000

Project: 10
Unmanned Arial System

Managing Department: Police

Estimated Useful Life: 5 years

Change from Previous CIP: New



Description: Unmanned Arial Systems (UAVs) are 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 exposure to officers in tense situations and can assist with emergency situations. UAVs can take-off from almost anywhere or keep hovering for an extended period of time. The total cost of this project is \$45,000 between 2023 and 2024. Additionally there will be a yearly program cost of \$5,000.

Five Year Capital Plan						
Cost Estimates	2023	2024	2025	2026	2027	Total Project
	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Total	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Funds						\$ -
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						\$ -
Grant Funding						\$ -
Total Funding	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Annual Operating Impacts	2023	2024	2025	2026	2027	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: 11
Police Vehicle Changeovers

Managing Department: Police Department

Estimated Useful Life: 3 Years

Change from Previous CIP: None



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. We anticipate ordering 6 cars in 2022. The total cost of this project is \$190,000 between 2023-2027.

		Five Year Capital Plan					
Cost Estimates		2023	2024	2025	2026	2027	Total Project
		\$ 50,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 190,000
	Total	\$ 50,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 190,000
Funding Sources							
	State and Federal Drug Funds						
	Motor Fuel Tax Fund						
	TIF #2 Fund						
	SSA #1,3,5 Funds						
	Capital Projects Fund	\$ 50,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 190,000
	Vehicle Equipment Replacement (VERP) Fund						
	Water & Sewer Fund						
	Water & Sewer VERP Fund						
	Garage and Fuel Fund						
	Grant Funding						
	Total Funding	\$ 50,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 190,000
Annual Operating Impacts		2023	2024	2025	2026	2027	Total Project
	New Revenue						
	Staffing Costs (Savings)						
	Facility Costs (Savings)						
	Program Costs (Savings)						
	Total Costs/(Savings)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Project: 12
Forest Glen Storm Sewer**

Managing Department: Public Works
Estimated Useful Life: 25 Years
Change from Previous CIP: New Project



Description: The Village has worked with the residents in the area of Forest Glen Parkway related to drainage issues. This project includes the extension of the existing storm sewer with stubs for connection points for residents to attach to at their own cost. The total cost of this project is \$225,000 between 2025 and 2026.

Cost Estimates	Five Year Capital Plan					
	2023	2024	2025	2026	2027	Total Project
	\$ -	\$ -	\$ 25,000	\$ 200,000	\$ -	\$ 225,000
Total Cost	\$ -	\$ -	\$ 25,000	\$ 200,000	\$ -	\$ 225,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ -	\$ -	\$ 25,000	\$ 200,000	\$ -	\$ 225,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ -	\$ -	\$ 25,000	\$ 200,000	\$ -	\$ 225,000
Annual Operating Impacts	2023	2024	2025	2026	2027	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Project: 13
Forest Glen Sidewalk**

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



Description: This project includes the construction of new sidewalk along one side of Forest Glen Parkway. In FY2023, \$30,000 is budget for initial engineering design that will be subject additional research by staff of the surrounding area and constructability of the project. Construction is tentatively planned for 2025 in the amount of \$150,000 which will be updated based on design engineering.

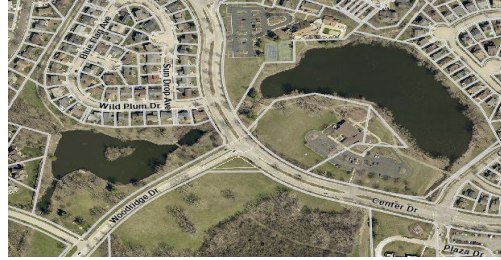
Cost Estimates	Five Year Capital Plan					
	2023	2024	2025	2026	2027	Total Project
	\$ 30,000	\$ -	\$ 150,000	\$ -	\$ -	\$ 180,000
Total Cost	\$ 30,000	\$ -	\$ 150,000	\$ -	\$ -	\$ 180,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 30,000	\$ -	\$ 150,000	\$ -	\$ -	\$ 180,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 30,000	\$ -	\$ 150,000	\$ -	\$ -	\$ 180,000
Annual Operating Impacts	2023	2024	2025	2026	2027	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 14
Municipal Bridges: Repairs/Improvements

Managing Department: Public Works

Estimated Useful Life: 15 Years

Change from Previous CIP: New Project



Description: The Village and V3 completed a comprehensive inventory and inspection of all larger structures based on the new IDOT interpretation of what is considered a bridge, which includes traditional bridges as well as box culverts and larger diameter storm sewer pipe crossings. There is minor maintenance and repairs identified at various locations. The intent is to develop a scope of work for one contractor to complete all of the improvements under one contract, which will include both structural and stormwater related components due to the locations of the box culverts and storm sewer pipes. A refined scope and project cost will be developed as the plan for the improvements is developed.

Cost Estimates	Five Year Capital Plan					
	2023	2024	2025	2026	2027	Total Project
	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Total	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Funds						\$ -
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						\$ -
Grant Funding						\$ -
Total Funding	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Annual Operating Impacts	2023	2024	2025	2026	2027	Total Project
New Revenue						
Staffing Costs (Savings)						\$ 100,000
Facility Costs (Savings)						\$ 200,000
Program Costs (Savings)						\$ 300,000
Total-Net Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000

Project: 15
Sidewalk Replacement Program

Managing Department: Public Works

Estimated Useful Life: 20 Years

Change from Previous CIP: No Change



Description: The Village of Woodridge operates a Sidewalk Replacement Program that divides the Village into sections to cycle through one section annual to remove and replace broken sidewalk or elevated or sunken sidewalk causing a hazard. This program was budgeted in the Road Cost Center but is being moved to Capital to better reflect that these improvements are true replacements with a capital lifecycle. Additionally, with the age of the community and addition of residential subdivisions, the demands on this program continue to grow. The program is estimated at \$90,000 per year across the five

Cost Estimates	Five Year Capital Plan					Total Project
	2023	2024	2025	2026	2027	
	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 450,000
Total Cost	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 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						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Operating Impacts						
	2023	2024	2025	2026	2027	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Project: 16
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. The total cost of this project is \$200,000 between 2023 and 2026.

Cost Estimates	Five Year Capital Plan					Total Project
	2023	2024	2025	2026	2027	
	\$ 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	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 200,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 200,000
Annual Operating Impacts	2023	2024	2025	2026	2027	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 17
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 \$200,000.

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					
	2023	2024	2025	2026	2027	Total Project
	\$ 200,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 300,000
Total Cost	\$ 200,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 300,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 200,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 300,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 200,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 300,000
Annual Operating Impacts	2023	2024	2025	2026	2027	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 18
Jackson Drive Storm Channel Repair

Managing Department: Public Works

Estimated Useful Life: 15 Years

Change from Previous CIP: Change in Year/Price



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 in 2025.

Cost Estimates	Five Year Capital Plan					Total Project
	2023	2024	2025	2026	2027	
	\$ -	\$ -	\$ 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	2023	2024	2025	2026	2027	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 19
Roberts Drive Storm Sewer - Phase II

Managing Department: Public Works
Estimated Useful Life: 50 Years
Change from Previous CIP: No Change



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 is being reviewed based on Phase 1 and would 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 \$420,000 in 2025.

Cost Estimates	Five Year Capital Plan					
	2023	2024	2025	2026	2027	Total Project
	\$ -	\$ -	\$ 420,000	\$ -	\$ -	\$ 420,000
Total Cost	\$ -	\$ -	\$ 420,000	\$ -	\$ -	\$ 420,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ -	\$ -	\$ 420,000	\$ -	\$ -	\$ 420,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ -	\$ -	\$ 420,000	\$ -	\$ -	\$ 420,000
Annual Operating Impacts	2023	2024	2025	2026	2027	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 20
Woodridge Drive Storm Sewer Box Culvert

Managing Department: Public Works

Estimated Useful Life: 15 Years

Change from Previous CIP: No Change



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. The total cost of this project is \$50,000 in 2024.

Cost Estimates	Five Year Capital Plan					
	2023	2024	2025	2026	2027	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						
	2023	2024	2025	2026	2027	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 21
Storm System Rehabilitation/Stabilization

Managing Department: Public Works

Estimated Useful Life: Varies with Treatment

Change from Previous CIP: Change in Year/Price



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. The total cost of this project between 2023 and 2027 is \$300,000.

Cost Estimates	Five Year Capital Plan					Total Project
	2023	2024	2025	2026	2027	
	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 300,000
Total Cost	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 300,000
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	\$ -	\$ 100,000	\$ 300,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 300,000
Annual Operating Impacts	2023	2024	2025	2026	2027	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 22
North Creek Storm Sewer

Managing Department: Public Works

Estimated Useful Life: 25 Years

Change from Previous CIP: No Change



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. The total cost of this project is \$225,000 between 2023 and 2024.

Cost Estimates	Five Year Capital Plan					
	2023	2024	2025	2026	2027	Total Project
	\$ 25,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 225,000
Total Cost	\$ 25,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 225,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 25,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 225,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 25,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 225,000
Annual Operating Impacts						
	2023	2024	2025	2026	2027	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 23
Vernon Court Storm Sewer

Managing Department: Public Works

Estimated Useful Life: 25 Years

Change from Previous CIP: No Change



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. The total cost of this project is \$220,000 between 2023 and 2024.

Five Year Capital Plan						
Cost Estimates	2023	2024	2025	2026	2027	Total Project
	\$ 20,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 220,000
Total Cost	\$ 20,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 220,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 20,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 220,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 20,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 220,000
Annual Operating Impacts	2023	2024	2025	2026	2027	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

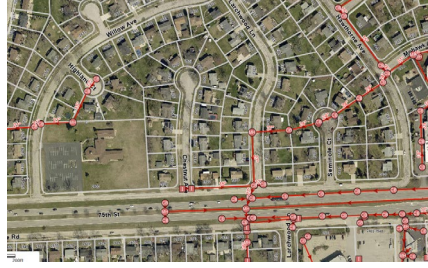
Project: 24

Highland Storm Sewer (Larchwood Lane)

Managing Department: Public Works

Estimated Useful Life: 25 Years

Change from Previous CIP: New Project



Description: The Village has worked with the residents in the area of Larchwood Lane related to drainage issues. This project includes the extension of the existing storm sewer with stubs for connection points for residents to attach to at their own cost. The total cost of this project is \$150,000 in 2025.

Cost Estimates	Five Year Capital Plan					Total Project
	2023	2024	2025	2026	2027	
	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
Total Cost	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
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	2023	2024	2025	2026	2027	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 25
LED Streetlight Improvements

Managing Department: Public Works

Estimated Useful Life: 20 Years

Change from Previous CIP: Change in Year



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 continues to roll out.

Cost Estimates	Five Year Capital Plan					Total Project
	2023	2024	2025	2026	2027	
	\$ 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	2023	2024	2025	2026	2027	Total Project
Reimbursement (grant)						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 2021; Phase 2: \$75,000 in 2023) and construction engineering (\$125,000) 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
	2023	2024	2025	2026	2027	
	\$ 75,000	\$ -	\$ 125,000	\$ -	\$ -	\$ 200,000
Total Cost	\$ 75,000	\$ -	\$ 125,000	\$ -	\$ -	\$ 200,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 75,000	\$ -	\$ 125,000	\$ -	\$ -	\$ 200,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 75,000	\$ -	\$ 125,000	\$ -	\$ -	\$ 200,000
Annual Operating Impacts						
	2023	2024	2025	2026	2027	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: No Change



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 \$2,204,069 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.

Five Year Capital Plan						
Cost Estimates	2023	2024	2025	2026	2027	Total Project
	\$ -	\$ -	\$ 126,500	\$ -	\$ -	\$ 126,500
Total Cost	\$ -	\$ -	\$ 126,500	\$ -	\$ -	\$ 126,500
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ -	\$ -	\$ 126,500	\$ -	\$ -	\$ 126,500
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ -	\$ -	\$ 126,500	\$ -	\$ -	\$ 126,500
Annual Operating Impacts	2023	2024	2025	2026	2027	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 28
75th Street - Frontage Road Resurfacing Project

Managing Department: Public Works

Estimated Useful Life: 16 Years

Change from Previous CIP: Change in Year



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. The total project is estimated at \$750,000 with a split of \$375,000 to both parties with the Village to contract and reimbursement following completion from the County.

Cost Estimates	Five Year Capital Plan					
	2023	2024	2025	2026	2027	Total Project
	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ 750,000
Total Cost	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ 750,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ -	\$ 375,000	\$ -	\$ -	\$ -	\$ 375,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Outside / Grant Funding	\$ -	\$ 375,000	\$ -	\$ -	\$ -	\$ 375,000
Total Funding	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ 750,000
Annual Operating Impacts	2023	2024	2025	2026	2027	Total Project
New Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 29
Municipal Facility Improvements

Managing Department: Police/Public Works

Estimated Useful Life: 30 Years

Change from Previous CIP: Change in Year

Description: In the Spring of 2022, the Village design build contractor Harbour Construction broke ground for the new Police Department Facility and Public Works Salt and Cold Storage building on Janes Avenue. The project also includes the renovation of the existing Police and Public Works Building at 1 Plaza Drive for the sole use of Public Works along with various planned building and mechanical immediate repairs. The total cost of the project is estimated at \$32 million and is financed through the use of reserves and general obligation bonds.



Project	2023	2024	2025	TOTAL
VH Power	200,000			200,000
VH Roof	450,000			450,000
PD & PW Site	16,000,000			16,000,000
1/2 Remodel PW	1,000,000	1,000,000		2,000,000
Generator	150,000			150,000
Garage Bay Doors			200,000	200,000
Roof: Water Operator Office	50,000			50,000
1 Plaza Fence	60,000			60,000
Garage Lift	50,000			50,000
	17,960,000	1,000,000	200,000	19,160,000

Five Year Capital Plan						
Cost Estimates	2023	2024	2025	2026	2027	Total Project
	\$ 17,960,000	\$ 1,000,000	\$ 200,000	\$ -	\$ -	\$ 19,160,000
Total Cost	\$ 17,960,000	\$ 1,000,000	\$ 200,000	\$ -	\$ -	\$ 19,160,000
Funding Sources	2023	2024	2025	2026	2027	Total Project
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 17,910,000	\$ 1,000,000	\$ 200,000	\$ -	\$ -	\$ 19,110,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund	\$ 50,000					\$ 50,000
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 17,960,000	\$ 1,000,000	\$ 200,000	\$ -	\$ -	\$ 19,160,000
Annual Operating Impacts	2023	2024	2025	2026	2027	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 30
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 45 - 50% funded.

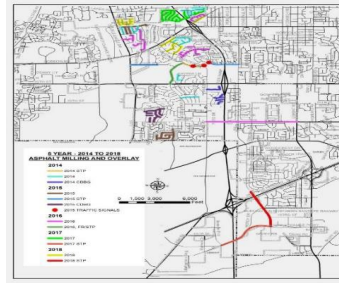
Cost Estimates	Five Year Capital Plan					
	2023	2024	2025	2026	2027	Total Project
	\$ 427,000	\$ 529,839	\$ 643,793	\$ 526,668	\$ 100,252	\$ 2,227,552
Total Cost	\$ 427,000	\$ 529,839	\$ 643,793	\$ 526,668	\$ 100,252	\$ 2,227,552
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund						\$ -
Vehicle Equipment Replacement (VERP) Fund	\$ 427,000	\$ 529,839	\$ 643,793	\$ 526,668	\$ 100,252	\$ 2,227,552
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 427,000	\$ 529,839	\$ 643,793	\$ 526,668	\$ 100,252	\$ 2,227,552
Annual Operating Impacts	2023	2024	2025	2026	2027	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 31
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 FY2023 - FY2027 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.

Five Year Capital Plan						
Cost Estimates	2023	2024	2025	2026	2027	Total Project
	\$ 3,574,911	\$ 2,471,584	\$ 2,450,976	\$ 1,930,681	\$ 1,930,681	\$ 12,358,833
Total Cost	\$ 3,574,911	\$ 2,471,584	\$ 2,450,976	\$ 1,930,681	\$ 1,930,681	\$ 12,358,833
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund	\$ 3,574,911	\$ 2,471,584	\$ 2,450,976	\$ 1,930,681	\$ 1,930,681	\$ 12,358,833
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	\$ 3,574,911	\$ 2,471,584	\$ 2,450,976	\$ 1,930,681	\$ 1,930,681	\$ 12,358,833
Annual Operating Impacts	2023	2024	2025	2026	2027	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 32
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. The total cost of this project is \$750,000 from 2023-2027.

Cost Estimates	Five Year Capital Plan					Total Project
	2023	2024	2025	2026	2027	
Total Cost	\$ 150,000	\$ 140,000	\$ 140,000	\$ 160,000	\$ 160,000	\$ 750,000
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	\$ 150,000	\$ 140,000	\$ 140,000	\$ 160,000	\$ 160,000	\$ 750,000
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 150,000	\$ 140,000	\$ 140,000	\$ 160,000	\$ 160,000	\$ 750,000
Annual Operating Impacts	2023	2024	2025	2026	2027	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 33
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 \$500,000 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					
	2023	2024	2025	2026	2027	Total Project
Total Cost	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
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	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
Annual Operating Impacts	2,023	2,024	2,025	2,026	2,027	Total Project
New Revenue						
Staffing Costs (Savings)						
Facility Costs (Savings)						
Program Costs (Savings)						
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 34
SCADA Telemetry Communication

Managing Department: Public Works

Estimated Useful Life: 15 Years

Change from Previous CIP: Change in Year/Cost

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 replacement of the PLCs and respective SCADA equipment in years 2022. PW will be complete the design with the assistance of the Village's consulting engineers for Water and Sanitary Sewer along with our SCADA Integration consultant. The total cost of this project is \$400,000 in 2023.

Cost Estimates	Five Year Capital Plan					Total Project
	2023	2024	2025	2026	2027	
	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
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						\$ -
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Annual Operating Impacts	2023	2024	2025	2026	2027	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Project: 35
Paint Water Towers**

Managing Department: Public Works
Estimated Useful Life: 20 Years
Change from Previous CIP: Change in Year/Price



Description: This 2023 project consists of the engineering design and inspection for the Water Tower located at Village Greens Golf Course on 75th Street that will be repainted, both interior and exterior, in 2024. 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 reevaluated in 2021. The total cost of this project is \$1,550,000 between 2023 and 2024.

Cost Estimates	Five Year Capital Plan					
	2023	2024	2025	2026	2027	Total Project
Total Cost	\$ 50,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 1,550,000
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	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 1,550,000
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 50,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 1,550,000
Annual Operating Impacts	2023	2024	2025	2026	2027	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 36
Emergency Well System - Well Rehab

Managing Department: Public Works

Estimated Useful Life: 20 Years

Change from Previous CIP: Change in Year/Scope



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. This project includes pulling each of the three wells, inspection and repair. This project will cost a total of \$200,000 in 2023.

		Five Year Capital Plan				
Cost Estimates	2023	2024	2025	2026	2027	Total Project
	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
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						\$ -
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Annual Operating Impacts	2023	2024	2025	2026	2027	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 37
Watermain Replacement

Managing Department: Public Works
Estimated Useful Life: 20 Years
Change from Previous CIP: Change in Year/Price



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. Following the 2022/2023 75th Street Frontage Road Main replacement, the five Year Budget includes (1) additional replacement for a \$1,500,000 project in 2025, along with \$50,000 for Engineering Design Review the year before replacement, to target a section of watermain with high numbers of breaks and valves in need of replacement.

Cost Estimates	Five Year Capital Plan					Total Project
	2023	2024	2025	2026	2027	
Total Cost	\$ 3,400,000	\$ 50,000	\$ 1,500,000	\$ -	\$ 50,000	\$ 5,000,000
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	\$ 3,400,000	\$ 50,000	\$ 1,500,000	\$ -	\$ 50,000	\$ 5,000,000
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 3,400,000	\$ 50,000	\$ 1,500,000	\$ -	\$ 50,000	\$ 5,000,000
Annual Operating Impacts	2023	2024	2025	2026	2027	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 38
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	2023	2024	2025	2026	2027
Lining	350,000		350,000	-	350,000
Main Cleaning	220,000	115,000	115,000	225,000	225,000
355 Sewer Inspect / Manhole Rehab	180,000				
Crabtree Interceptor	75,000		75,000		75,000
	2,000,000			400,000	
Total	2,825,000	115,000	540,000	625,000	650,000

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 2022 and 2023 Budget is the Crabtree Interceptor Sanitary Sewer Replacement that has been pushed from prior year due to a change in design and easement issues in part tied to construction methods. Targeted inflow and infiltration prevention and mediation initiatives are also underway for specific basin areas which includes smoke testing, flow monitoring or manhole rehab.

Five Year Capital Plan						
Cost Estimates	2023	2024	2025	2026	2027	Total Project
	\$ 2,825,000	\$ 115,000	\$ 540,000	\$ 625,000	\$ 650,000	\$ 4,755,000
Total Cost	\$ 2,825,000	\$ 115,000	\$ 540,000	\$ 625,000	\$ 650,000	\$ 4,755,000
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	\$ 2,825,000	\$ 115,000	\$ 540,000	\$ 625,000	\$ 650,000	\$ 4,755,000
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 2,825,000	\$ 115,000	\$ 540,000	\$ 625,000	\$ 650,000	\$ 4,755,000
Annual Operating Impacts	2023	2024	2025	2026	2027	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 39
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 2022.

The remaining three will have the cabinets replaced with redesign of the access panels to eliminates 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.

Finally, the replacement of the pumps/back-up pump are also scheduled as a preventative improvement for a total cost of \$800,000 for six (6) pumps replaced from 2024.

Cost Estimates	Five Year Capital Plan					
	2023	2024	2025	2026	2027	Total Project
	\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ 800,000
Total Cost	\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ 800,000
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	\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ 800,000
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ 800,000
Annual Operating Impacts	2023	2024	2025	2026	2027	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 40
Mendingwall Lift Station Rehabilitation

Managing Department: Public Works

Estimated Useful Life: 25 Years

Change from Previous CIP: New Project



Description: The Village operates five (5) sanitary lift stations across the Woodridge Sanitary Collection System. One of the five cabinets, the Mendingwall Liftstation is in need of being improved. This project includes replacement of the pumps, back up system, electrical panels and cabinet. The project is estimated at \$340,000 and scheduled for design in 2019 at \$75,000 with construction in 2020 \$265,000.

	Five Year Capital Plan					
Cost Estimates	2023	2024	2025	2026	2027	Total Project
	#####	\$ -	\$ -	\$ -	\$ -	\$ 730,000
Total	#####	\$ -	\$ -	\$ -	\$ -	\$ 730,000
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	#####					\$ 730,000
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	#####	\$ -	\$ -	\$ -	\$ -	\$ 730,000
Annual Operating Impacts	2023	2024	2025	2026	2027	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total-Net Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project:41
Water Meter Replacement Program

Managing Department: Public Works

Estimated Useful Life: 16 Years

Change from Previous CIP: New Project



Description: The Water Meter Replacement project consists of replacing approximately 9,700 customer water meters throughout the Village along with installation of radio remote reads along antennae mounted remote radio read system located on two water towers. This system will allow for real time reads that will assist in identifying lost water and benefit customers by providing more frequent billing to reduce the duration of time for potential problems signaled through high meter reads. Further, this improvement is timed with the need to replace the existing aged meter inventory.

Village staff have worked closely with DuPage County, Lisle and Darien soliciting requests for proposals to research system hardware, software and installers to determine the best management and cost approach for this program. The estimated total cost is approximately \$3.6 million and presently planned to commence in 2023 for a 2 year installation period. This project will be funded through a loan from and repayment to the Woodridge General Fund.

Cost Estimates	Five Year Capital Plan					Total Project
	2023	2024	2025	2026	2027	
	\$ 3,800,000		\$ -	\$ -	\$ -	\$ 3,800,000
Total Cost	\$ 3,800,000		\$ -	\$ -	\$ -	\$ 3,800,000
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	\$ 3,800,000		\$ -			\$ 3,800,000
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 3,800,000		\$ -	\$ -	\$ -	\$ 3,800,000
Annual Operating Impacts	2023	2024	2025	2026	2027	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

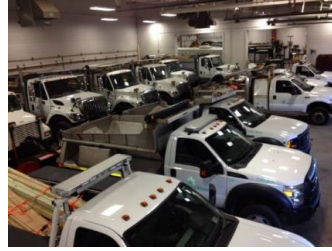
Project: 42

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.

Cost Estimates	Five Year Capital Plan					
	2023	2024	2025	2026	2027	Total Project
	\$ 346,904	\$ 238,270	\$ 381,057	\$ 230,231	\$ 270,430	\$ 1,466,892
Total Cost	\$ 346,904	\$ 238,270	\$ 381,057	\$ 230,231	\$ 270,430	\$ 1,466,892
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	\$ 346,904	\$ 238,270	\$ 381,057	\$ 230,231	\$ 270,430	\$ 1,466,892
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 346,904	\$ 238,270	\$ 381,057	\$ 230,231	\$ 270,430	\$ 1,466,892
Annual Operating Impacts	2023	2024	2025	2026	2027	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

282

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VILLAGE OF WOODRIDGE, ILLINOIS

**Assessed Value and Actual Value of Taxable Property - Last Ten Tax Levy Years
December 31, 2021 (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
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%
2020	910,901,116	36,951	222,120,946	215,126,331	1,348,185,344	132,545	1,348,317,889	0.5356	4,044,953,667	33.33%
2021	931,413,808	38,344	226,925,857	219,322,571	1,377,700,580	157,890	1,377,858,470	0.5258	4,133,575,410	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 Levy Years Ago December 31, 2021 (Unaudited)

Taxpayer	December 31, 2021			December 31, 2012		
	2020 Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Value	2011 Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Value
Amli Residential	\$ 19,775,530	1	1.47%	\$ 16,811,650	3	1.40%
Catellus	19,073,650	2	1.41%	19,592,505	1	1.63%
BCH Westwood LLC	13,402,900	3	0.99%	10,684,550	7	0.89%
Northern Woodhill Group	10,716,598	4	0.79%	13,284,705	4	1.10%
UBS Realty Investors	10,183,170	5	0.76%	8,423,380	9	0.70%
Prologis	10,015,774	6	0.74%			
LRE Chicago	9,801,544	7	0.73%			
Reep MF Woodridge, IL LLC	9,447,900	8	0.70%			
Star Real Estate Ventures	9,443,830	9	0.70%			
BCH Emerald	8,960,440	10	0.66%			
Crane and Norcross				18,048,740	2	1.51%
El AD Windsor Lakes				11,955,260	5	1.00%
Equity Fund Advisors				11,700,060	6	0.98%
Sumitomo Bk Leasing				9,369,700	8	0.78%
Edge Residential Seven Bridges				7,381,540	10	0.62%
	<u>120,821,336</u>		<u>8.96%</u>	<u>127,252,090</u>		<u>10.61%</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 2020 totaled \$120,821,336 which was 9.00% 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, 2021 (Unaudited)

Employer	2021			2012		
	Employees	Rank	Percentage of Total Village Employment	Employees	Rank	Percentage of Total Village Employment
Woodridge School District 68	427	1	2.15%	470	4	4.27%
Edward Don	407	2	2.05%			
Senior Midwest Direct Inc.	300	3	1.51%			
The Morey Corporation	285	4	1.43%	550	2	5.00%
Champion Packaging & Distribution I	259	5	1.30%			
Parker Hannifin Corporation	242	6	1.22%			
Hendrickson	230	7	1.16%			
MPS Chicago Holdings, Inc.	225	8	1.13%			
Teledyne Storm Microwave	208	9	1.05%			
RJW Transport	203	10	1.02%			
Allstate (Water Fall Glen)				551	1	5.01%
Comcast				528	3	4.80%
Allstate (Heritage Pkwy)				470	5	4.27%
Wilton Industries				458	6	4.16%
EN Engineering				331	7	3.01%
Follett Educational Services				240	8	2.18%
H.C. Schau & Sons				238	9	2.16%
Edward Health & Fitness Center				216	10	1.96%
	<u>2,786</u>		<u>14.02%</u>	<u>4,052</u>		<u>36.82%</u>

Data Sources: Village Community Development Department Records, U.S. Census Bureau

VILLAGE OF WOODRIDGE | FY 2023 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 long-term 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 debt should be 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 debt if it 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 sources other than property taxes; therefore the tax levies are abated each year. Recently, Fitch and Moody's affirmed the Village's AAA and AA+ bond ratings, respectively, each citing the Village's low debt burden as a contributing factor in their assessment.

PAYMENTS DUE IN 2023:

Bond Issue	Interest	Principal	Total 2023
2014	341,400	760,000	1,101,400
2017	34,950	0	34,950
2019	61,761	545,000	606,761
2021	633,903	0	633,903
Grand Total			2,377,014

BREAKDOWN OF PAYMENTS:

Bond Issue	Paid By:	Amount
2014	General & Capital Projects Funds and Park District	1,101,400
2017	General & Capital Projects Funds and Park District	34,950
2019	General & Capital Projects Funds	606,761
2021	General & Capital Projects Funds	633,903
Grand Total		2,377,014

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
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	8,915,000	2,078,700.00	10,993,700.00

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%			
	Principal	Interest	Total
-	34,950.00	34,950.00	34,950.00
-	34,950.00	34,950.00	34,950.00
-	34,950.00	34,950.00	34,950.00
-	34,950.00	34,950.00	34,950.00
230,000	31,500.00	261,500.00	
935,000	14,025.00	949,025.00	
	1,165,000	185,325.00	1,350,325.00

2019 General Obligation Refunding Bonds			
Police/Public Works Facility Project			
Paid from General Revenues in Debt Service Fund			
Issued: October 17, 2019 Maturity: February 1, 2029 Amount: \$5,000,000 Interest Rate: 1.73%			
Year End 12/31	Principal	Interest	Total
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	3,705,000	227,885.00	3,932,885.00

2021 General Obligation Refunding Bonds			
Police/Public Works Facility Project			
Paid from General Revenues in Debt Service Fund			
Issued: October 17, 2019 Maturity: February 1, 2029 Amount: \$5,000,000 Interest Rate: 1.73%			
Year End 12/31	Principal	Interest	Total
2023	-	633,902.50	633,902.50
2024	-	633,902.50	633,902.50
2025	-	633,902.50	633,902.50
2026	-	633,902.50	633,902.50
2027	-	633,902.50	633,902.50
2028	-	633,902.50	633,902.50
2029	-	633,902.50	633,902.50
2030	-	633,902.50	633,902.50
2031	-	633,902.50	633,902.50
2032	-	633,902.50	633,902.50
2033	-	633,902.50	633,902.50
2034	1,120,000	611,502.50	1,731,502.50
2035	1,165,000	565,802.50	1,730,802.50
2036	1,210,000	518,302.50	1,728,302.50
2037	1,260,000	468,902.50	1,728,902.50
2038	1,310,000	417,502.50	1,727,502.50
2039	1,360,000	375,322.50	1,735,322.50
2040	1,395,000	342,602.50	1,737,602.50
2041	1,425,000	308,406.25	1,733,406.25
2042	1,460,000	261,750.00	1,721,750.00
2043	1,520,000	202,150.00	1,722,150.00
2044	1,580,000	140,150.00	1,720,150.00
2045	1,645,000	75,650.00	1,720,650.00
2046	1,710,000	21,375.00	1,731,375.00
	18,160,000	11,282,346	29,442,346.25

EXPENSE ACCOUNT DESCRIPTIONS

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 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 2023 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 2023 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 2023 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 2023 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 2023 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 2023 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 2023 BUDGET

Glossary

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

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Glossary

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.

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.

BALANCE SHEET

A financial statement that discloses the assets, 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)

VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

Glossary

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.

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.

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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.

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.

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CASH MANAGEMENT

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.

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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.

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.

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.

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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.

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.

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.

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.

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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.

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.

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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.

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.

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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)

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.

JOINT UTILITY LOCATING INFORMATION FOR EXCAVATORS (JULIE)

A service that locates utility lines prior to excavations to prevent disruption of service and accidents.

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.

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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, business licenses, and contractor registration.

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.

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.

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.

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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 Agreement. 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.

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 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.

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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.

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.

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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.

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.

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.

SECONDARY MARKET

The market which bonds are sold after their initial sale in the new issue market.

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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.

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.

TAX-EXEMPT DEBT

Interest on the debt is not included in the gross income of investors for federal income tax purposes.

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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.

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.

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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.