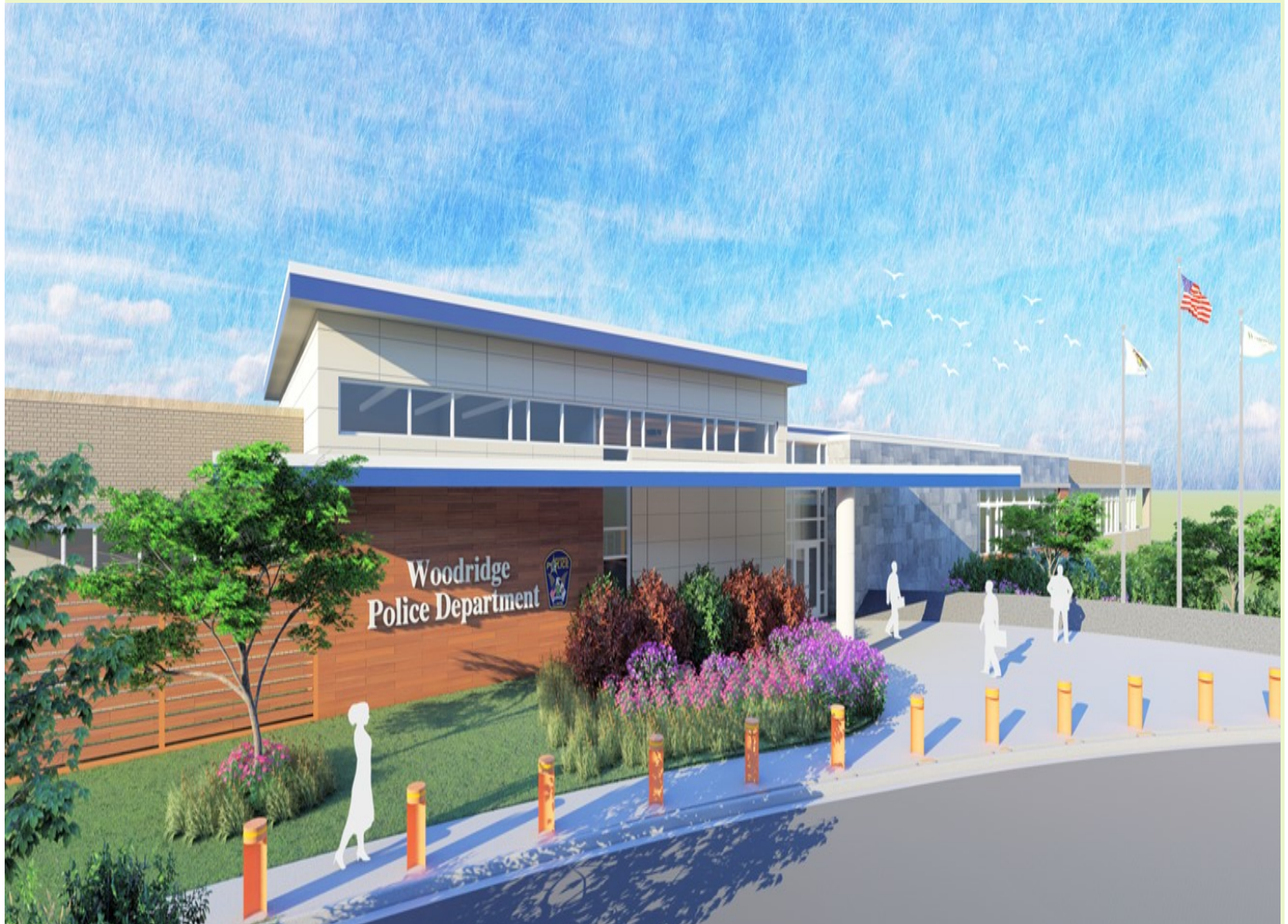


Wonderful things to come....



Concept for the New Police Department Building

FISCAL YEAR 2022 ADOPTED BUDGET

VILLAGE OF WOODRIDGE, ILLINOIS

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

TABLE OF CONTENTS

Introduction	1	(General Fund - continued)	
List of Principal Officers.....	2	Public Works - Summary & Org Chart	137
Organization Chart.....	3	Engineering & Inspection.....	140
Executive Summary.....	4	Facilities Maintenance.....	142
Budget Ordinance.....	11	Road Maintenance.....	144
Award for Distinguished Budget Presentation	14	Traffic Control.....	146
Village History.....	15	Forestry Services.....	148
General Information/Summaries	18	Storm Water Management.....	150
Purpose of the Budget.....	19	General Fund-Debt Service, Interfund Transfers, and Rebates	152
Budget Process	21	State Drug Enforcement Fund - #201	154
Budget Calendar.....	23	Fund Summary.....	155
Strategic Management & Goal Setting.....	25	Expense Summary.....	156
Department Accomplishments.....	26	Federal Drug Enforcement Fund - #202	157
Performance Management.....	31	Fund Summary.....	158
Personnel Summary.....	37	Expense Summary.....	159
Statistical Information.....	40	Charitable Contributions Fund - #206	160
Fund Structure.....	56	Fund Summary.....	161
Fund Summary & Changes in Fund Balance..	60	Expense Summary	162
Revenue Graph & Summaries.....	64	Motor Fuel Tax Fund - #210	163
Revenue Assumptions.....	66	Fund Summary.....	164
Expense Graph & Summaries.....	72	Five Year Projection.....	165
General Fund - #101	78	Expense Summary	166
Fund Summary.....	79	Special Service Area #1 - #240	168
Five Year Projection.....	80	Fund Summary.....	169
Revenue Summary	90	Expense Summary.....	170
Expense Summary.....	91	Special Service Area #3 - #241	171
Legislative - Summaries	92	Fund Summary.....	172
Administration - Summary & Org Chart	96	Expense Summary.....	173
Administration.....	97	Special Service Area #5 - #242	174
Human Resources.....	102	Fund Summary.....	175
Technology.....	104	Expense Summary	176
Legal & Liability.....	106	Capital Projects Fund - #301	177
Community Development Summary & Org Chart	107	Fund Summary.....	178
Community Development.....	108	Five Year Projection.....	179
Customer Service - Summaries & Detail	112	Expense Summary	184
Finance - Summary & Org Chart	114	Vehicle & Equipment Replacement Fund - #302	185
Finance	115	Fund Summary.....	186
Police - Summary & Org Chart	119	Expense Summary.....	187
Administration.....	122	Debt Service Funds - #401	188
Patrol.....	124	Fund Summary.....	189
Detective Unit.....	126	Expense Summary.....	190
Tactical Unit.....	127		
Community Outreach.....	129		
Community Services.....	131		
Records Section.....	133		
Training.....	135		

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

TABLE OF CONTENTS

Water & Sewer Fund - #501	191
Fund Summary.....	192
Five Year Projection.....	193
Revenue Chart.....	194
Expense Chart.....	195
Expense & Department Summaries.....	196
Administration.....	197
Water Service.....	199
Sewer Service.....	201
Lift Station Maintenance.....	203
Water & Sewer Vehicle & Equipment Replacement	
Fund - #502	204
Fund Summary.....	205
Expense Summary	206
Municipal Garage Fund - #601	207
Fund Summary.....	208
Expense Summary.....	209
Police Pension Fund - #701	212
Fund Summary.....	213
Expense Summary.....	214
Capital Improvement Program (CIP)	215
Five Year Summary.....	216
CIP Detail Pages.....	217
Supplemental Information	264
Street Map.....	265
Zoning Map.....	266
Equalized Assessed Valuations.....	267
Principal Property Tax Payers.....	268
Principal Employers.....	269
Debt Schedule.....	270
Financial and Investment Policies.....	272
Expense Account Descriptions	291
Acronyms & Glossary	298

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, 2022

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

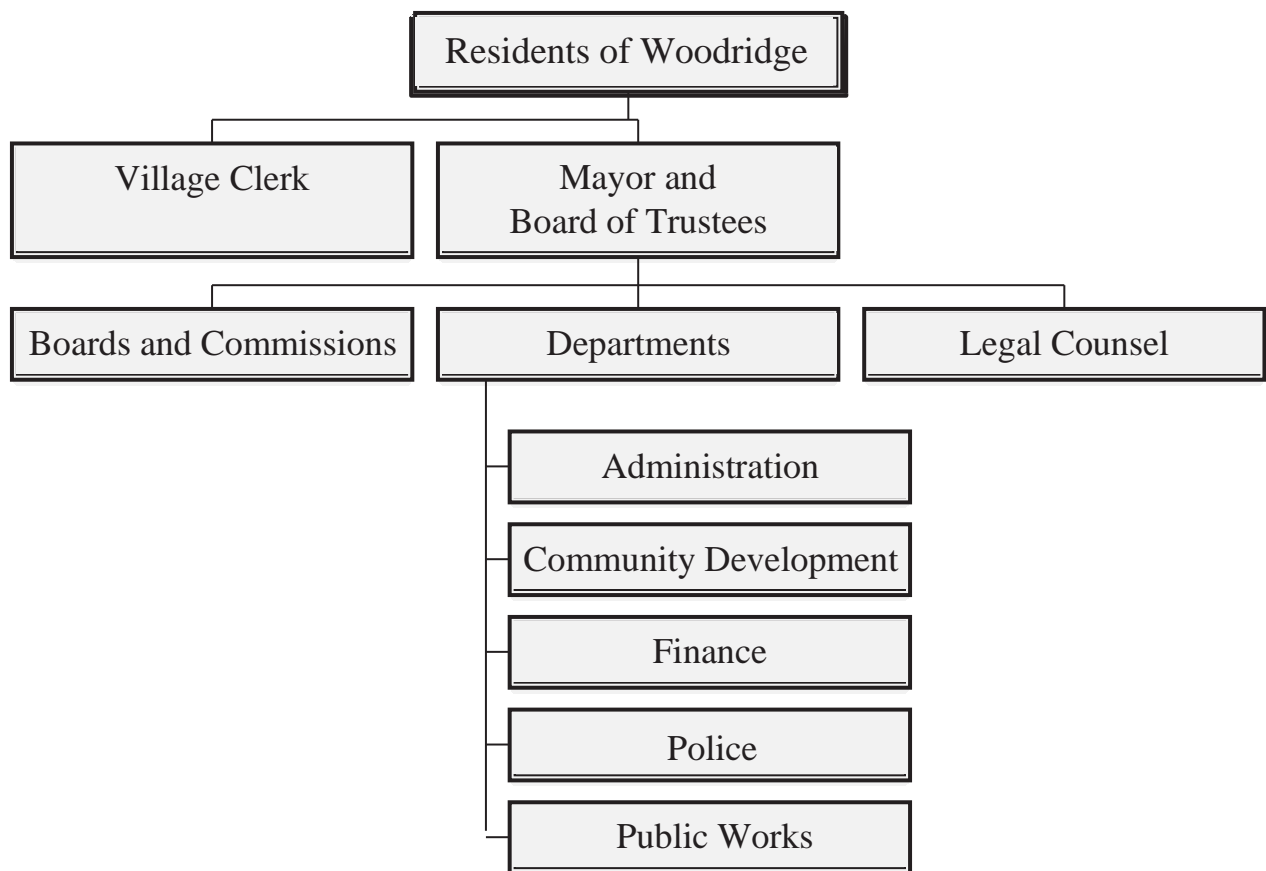
Brian Cunningham

Chief of Police

Kimberly Porter

Director of Community Development

Village of Woodridge Organization Chart



Incorporated August 24, 1959 – Strong Mayor Form of Government

FISCAL YEAR 2022

EXECUTIVE SUMMARY

To The Mayor and Trustees:

It is our pleasure to submit the Fiscal Year 2022 Operating and Capital Budget for the Village of Woodridge. This budget represents the Village's financial plan for FY2022 that supports the vision of the Village Board, as well as our mission, *"to achieve a high quality of life by providing superior services in a fiscally responsible manner"*.

This year's budget is focused on controlled spending that maintains our service levels, while providing funding for infrastructure improvements, including the construction of the new Police Department Building on Janes Avenue.

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

Highlights of the Budget Plan:

- The Final Budget for FY2022 is \$76.8M against revenues of \$58.5M, for a planned spend down of reserves of \$18.3M. This is an increase of \$29M in expenditures when compared to the FY2021 Budget. This increase is in the Capital Projects Fund related to capital expenditures, specifically, the new Police Department Facility. The remaining funds, including the General Fund are at or even below FY2021 budgets.
- With the construction of the Police Department Facility, capital projects will be the largest expenditure in FY2022 totaling \$34.9M, or 46% of the budget. This is followed by personnel at \$14.6M, equaling 19% of the budget (excludes contribution to police pensions).
- The General Fund Budget totals \$23.3M against revenues of \$21.8M. This results in a deficit of \$1.5M. The deficit is nearly \$2.5M less than the FY 2021 Budget due to improved income and sales tax revenue. The State of Illinois now collects sales tax from online retail sales, which has helped offset losses from the pandemic and business closings. In spite of this improvement, the Village Board will be re-visiting potential new revenue discussions during the FY 2023 Budget Season to continue working towards reducing the General Fund deficit.
- In 2021, the Village received the first installment of American Rescue Plan Act (ARPA) Funds in the amount of \$2.27M. The Village Board and staff reviewed approved uses for ARPA Funds from the US Treasury during the FY 2022 Budget Season. The Village Board will make a final decision on the ARPA-funded projects in early 2022.

- The Operating Budget includes an increase in the property tax levy to account for growth from new construction that occurred in the Village. By doing so, this allows the Village to capture this growth when it first comes on the tax rolls; which reduces the tax burden on the resident. New growth for 2020 totals \$10.8M, which equals an increase in revenues of nearly \$24,500. When applied to the estimated full growth of the Village's Equalized Assessed Valuation (EAV) of 5.4%, this would reduce the Village's property tax rate to .2367 per \$100 of EAV this year. Based on this tax rate, for every \$100,000 in market value, a taxpayer will pay the Village \$79.80 in property taxes, a savings of \$3.53 per \$100,000 they paid to the Village this year.

Staff reviewed with the Board during the tax levy portion of the budget workshops the impact of not abating 100% of the property tax levy. Years ago the Village did not abate 100% of their property taxes for debt. 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, perhaps now is the time to consider reinstituting the practice of not abating 100% of the debt service levy.

- Sales tax revenues are showing a strong return mostly due to the taxation of online sales that started this year. The FY2022 budget represents a nearly 20% in General and Home Rule Sales Tax revenues compared to FY2021 Budget, which brings us in line with our FY 2017 revenues, which was a record year for sales tax receipts.
- The Capital Budget for FY2022 is \$35 million. Aside from \$20M budgeted for Police Department Facility, projects include over \$3M in roadway improvements, \$700k in traffic signal replacements, \$1.6M for the Water Meter Replacement Program, and over \$600,000 in vehicle and equipment replacements.

CONSOLIDATED BUDGET

The Village has fifteen funds with a total proposed budget of \$76.8M. 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.

REVENUE

Revenues across all funds total \$58.5M. This is 25%, or \$12M higher than the FY2021 budget. Much of this increase is related to \$5M in bond proceeds to finance the Police Facility, as well as improved sales tax and income tax.

- Sales tax revenues are seeing a nice boost from online sales taxation, increasing 20% over the FY2021 budget, falling in line with sales tax revenues seen in FY2017.
- Income tax revenues are also budgeted to increase \$750,000 over FY2021 budget. 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.

- In the Water and Sewer Fund, the budget currently reflects a continued \$0.20 increase in the Capital Improvement Fee to fund future watermain and other infrastructure improvements.
- Interest earnings are about \$4M higher than the FY2021 budget due to the anticipated increase in the investment earnings of the Police Pension Fund. The Pension Fund has hired a new investment manager and their performance has exceeded prior years since the transition. The market during FY2022 will directly impact this revenue.
- The Village's share of Cannabis revenues, while small, is anticipated to double that of FY2021 budget at \$48,000. Cannabis sales in the state have been extraordinary since the legalization of cannabis.

EXPENSE

Expenditures across all funds total \$76.8M, which is \$29M higher than FY2021's budget. The difference is capital related, and a result of the Police Facility construction anticipated in FY2022. The remaining expenditures categories show little to no growth, and even a savings. This level of budget control is difficult to maintain year to year without impacting core services at some point.

- **Personnel-** At \$14.6M, the FY2022 budget is lower than FY2021 by \$180,000. The savings is due to a mix of continued reductions in staffing from the VSP program, changes in personnel tenure, and the reclass of the part-time social worker position which will be outsourced for FY2022.

For non-union employees, the Village is in the fourth year of a merit-based compensation system. Wages are budgeted at 103% of FY2021 year ending salaries in order to establish the salary pool. Actual raises will be based on merit. The sworn union personnel do not currently have a contract in place for FY2022 so a 2.25% COLA was used strictly for budget purposes, along with a step adjustment for those not at the top of the scale. .

- **Services-** Services are budgeted at \$6.5M, which is just slightly higher than FY2021.
- **Commodities-** Makeup \$5.7M, or 8% of the FY2022 budget, which is just \$103,000 more than FY2021. At \$4.6M, the cost to purchase water makes up 80% of this cost, which is consistent with previous years.

GENERAL FUND BUDGET

The General Fund Budget is \$23.3M against expected revenues of \$21.8M, resulting in a deficit of \$1.5 M. Continued use of reserves to cover operations will erode the fund balance at an unsustainable rate.

REVENUE

- Revenues are budgeted at \$21.8M, which is \$1.4M higher than FY2021 budget as a result of improved tax revenues as mentioned previously.

EXPENSE

- Expenditures are budgeted at \$23.3M, and are nearly \$300,000 less than FY2021 budget.
- Non-personnel related expenditures are \$272,000 lower than current FY2021 than year-end estimates. Year-end estimates are higher than FY2021 budget related to the unbudgeted expenditures resulting from the June 2021 tornado. Comparing to the FY2020 Budget, non-personnel related expenditures are \$325,000 higher. A large share of the increase is cost to purchase salt that was temporarily budgeted in the MFT Fund for the last 2 years.
- Capital requests in the General Fund are for projects under \$20,000. Total requests for FY2022 are just \$123,500, and include such projects as providing Zoom meeting capabilities in the Training Room, relocation of equipment in the Board room, a new safe, replacement of our traffic counters, fence replacement at 1 Plaza Drive and repainting of Town Center streetlights.

CAPITAL BUDGET AND PLAN

The Five-Year Capital Improvement Program covers the years 2022-2026, 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 FY2022 are formally presented to the Board for approval as part of the Operating Budget.

The Five-Year Capital Plan totals \$68M across all funds, with \$33M budgeted in FY2022, which is almost double that in previous budgets due to construction costs for the new Police Building accounting for \$32M of this total. 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-** \$2.7M in various projects are being proposed for FY2022 including a remodel of the Village Hall lobby, the purchase of License Plate Readers, various storm system and drainage improvements, traffic signal replacements, and the Route 53 sidewalk project.
- Water and Sewer Projects-** \$4.1M is budgeted in FY2022 for various water/sewer system improvements including \$1.2M for water tower painting, \$1.8M in sanitary sewer improvements, and \$465,000 for Lift Station Cabinet Replacements.
- Roadway Improvements-** Road resurfacing and restoration projects total \$12.1M for five years, with almost \$3M allotted in years 2022 and 2023. This has increased about \$400,000 annually due to revenues we are now receiving from the Transportation Renewal Fund. In addition to that, the Village uses state shared Motor Fuel Tax dollars and revenues from a local gas tax to pay for this program while aggressively pursuing grant funding to help offset the costs.

- **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. \$5.7M in purchases are planned over the next five years, with \$2.2M planned for FY2022. Purchases include 7 police vehicles, and a sweeper attachment for public works vehicles.

FISCAL YEAR 2021 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:

- Ratified Emergency Actions to manage the cleanup and community assistance following the June 20, 2021 F3 tornado. Efforts included the Mayor's "Neighbors Helping Neighbors" initiative, coordination of volunteers to assist in storm debris removal, and water billing relief to over 600 impacted residents.
- The Village was awarded SolSmart Gold status, the highest designation achievable for taking key steps in fostering the growth of solar markets.
- Moody's affirmed our Aa1 rating with the issuance of \$20 million in bonds to partially finance the construction of a new Police Department facility.
- Received the first installment of the Village's \$4.5 million in American Rescue Plan Act (ARPA) funding.
- Created a peer officer mental health support program.
- Completed the design of the new Woodridge Police Department building and Public Works Storage buildings on Janes Avenue.
- Achieved Gold status from Lexipol for the Village's policy review and implementation.
- Culminating a nearly yearlong investigation involving the trafficking of black market cannabis through the mail from California, a large quantity of cannabis plant material, cartridges, and edibles was seized and the subjects were charged with various felonies.
- Expanded the GRIT curriculum to include the learning for K-8 grades in all Woodridge public schools.

CHALLENGES AND UNCERTAINTIES

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

- **COVID-19 Pandemic-** The pandemic continues to impact residents and businesses. New variants emerge that threaten to shut down economies in varying degrees. Although the State has opened back up, a multitude of restrictions remain in place, and life is far from normal. Many businesses have closed, further impacting an already precarious retail environment. This has put us in an unprecedented economic uncertainty that is expected to continue into FY2022 and perhaps even beyond.
- **Pressures from a Reduced Labor Force-** Changes in the labor force since February 2020 indicate a very tight labor market, more so than what the unemployment rate suggests. There has been a 7.6M reduction in employment and more than 12M people currently receiving emergency benefits. Particularly those in the 55+ age group, a mix of health concerns over the pandemic, early retirement programs, Medicare eligibility, and stimulus checks, have kept them out of the workforce. Businesses, particularly restaurants, are facing labor shortages that are forcing many to reduce business hours, and even shutter their doors. This could have an impact on Village revenues if businesses are unable to maintain normal business operations.
- **Revenues-** The Village has a diversified revenue base that provides financial flexibility, which has allowed the Village to manage economic downturns over the years; however, revenue growth over the last decade has been minimal, at about 1% annually in the General Fund. At this rate, they have not kept pace with expenditures without cutting services despite efforts to hold the line on expenses wherever possible. Added pressure from significant increases in pension funding costs has created a structural deficit in the General Fund. This has been compounded by the Pandemic and current economic environment.
- **Infrastructure Needs-** Now that the Village is over sixty years old, the need for infrastructure maintenance and replacement is increasing in order to adequately maintain our systems. As a result, dollars once available for other initiatives are now being allocated for capital. Currently the Water and Sewer fund is on a 600 year replacement cycle for watermain, with a useful life of under 100 years. The Village has implemented a Capital Improvement Fee that will be used to fund these projects, but regular, annual increases will be necessary to provide the level of funding needed in the years to come.
- **Pension Funding-** The Village Board revised their Pension Funding Policy to change assumptions used to determine the annual required funding specifically to police pensions. These changes better reflect market expectations to ensure that sufficient funding is there to support current and future pension requirements. As a result, the amount required for FY2022 is \$4.8M, and now exceeds the total amount levied in Village property taxes. Additional revenues once used for other purposes now must be used here. Although the required contribution has leveled off this year, the level of funding required annually is significant. This is putting stress on

the General Fund and has created an operating deficit that cannot be managed just through the use of reserves over the long-term.

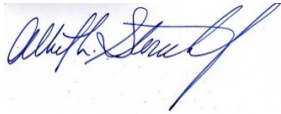
ACKNOWLEDGEMENTS

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

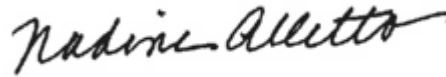
We would like to give our sincere appreciation to Fiscal Operations Manager, Traci Marrocco. Her expertise and extensive knowledge of budgeting is the very reason we are able to provide a comprehensive budget document that exceeds national standards and has repeatedly won awards from the Government Finance Officers Association. Her leadership, knowledge, and professionalism is evident throughout the entire budget process.

We also give our thanks to the Mayor and Village Board, who through their leadership provide the vision and the goals from which this budget is made.

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

VILLAGE OF WOODRIDGE

Ordinance Adopting an Annual Budget for the Village of Woodridge for All Corporate Purposes, in Lieu of an Annual Appropriation Ordinance, for the Fiscal Year Beginning January 1, 2022 and Ending December 31, 2022

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 10, 2021, and have made said Tentative Annual Budget available to public inspection since said date;

WHEREAS, the Woodridge Public Library has placed on file the proposed Tentative Annual Budget on September 15, 2021, 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 7, 2021, in the Naperville Sun and on November 10, 2021 in The Bugle, newspapers 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.

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, 2022 and ending December 31, 2022.

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 18th day of November, 2021.

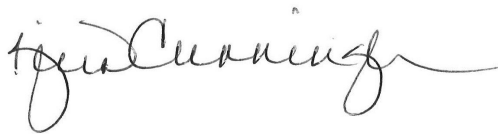
RESULT: ADOPTED [UNANIMOUS]

MOVER: Kay Page, Trustee

SECONDER: Mary Anne Blair, Trustee

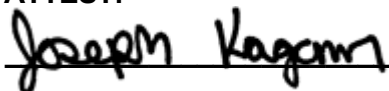
AYES: Abbott, Kagann, Blair, Martinez, Krucek, Page

APPROVED this 18th day of November, 2021.



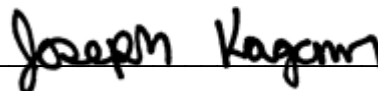
Gina Cunningham
Mayor

ATTEST:



Village Clerk

Filed in the Office of the Village Clerk and published in pamphlet form by authority of the Mayor and Board of Trustees of the Village of Woodridge, DuPage, Will, and Cook Counties, Illinois, this 18th day of November, 2021.



Joseph Kagann
Village Clerk



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Woodridge
Illinois**

For the Fiscal Year Beginning

January 01, 2021

Christopher P. Morill

Executive Director

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 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 2020 Census is 34,158, an increase of 3.6% 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 relatively unchanged between 2010 and 2020. According to the 2020 Census results, the portion of the population that is either Asian, Black or African American, Hispanic or Latino is 27% of the total population.

Woodridge is coming off of several years of robust single family home building. We continue to see strong single family home development despite the lack of available land for development. In 2021 we issued 25 permits for single family detached homes within the Village. Single family home sale prices in 2021 saw a 10.2% increase over the previous year. These strong housing market indicators are a result of new and diverse housing products available on the market in Woodridge, including Pulte Homes' Hobson Hill Subdivision and Uptown at Seven Bridges townhome development, Gallagher & Henry's Farmingdale Village Unit 26 Subdivision and M-I Homes' Woodview Townhomes development.



VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Community Profile



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

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

Woodridge's economy continues to grow and diversify. Over the past decade, Woodridge's office, research, light industrial and warehouse distribution sector has grown dramatically. Twelve business parks — including the 920-acre Internationale Centre — offer nearly 13 million square feet of business space for new and existing industry. In 2021, there was a total of 12,948,901 square feet of office warehouse in the community, with over 7,200 employees and almost 98% occupancy. As a result of the Village's economic development efforts and strategic location, the Village's assessed value has tripled over the last two decades to over \$1.3 billion.

The Village is home to several major employers with locations in Woodridge, including Edward Don & Company, The Morey Corporation, Senior Midwest Direct, Champion Packaging & Distribution, Parker Hannifin Corporation, Hendrickson International, Multi Packaging Solutions, Teledyne Storm Microwave, RJW Transport, Jewel, Home Depot, Home Run Inn Pizza and AMS Mechanical.



The Village also continues to have a vibrant mix of commerce, encompassing everything from retail to a great variety of restaurants, and public amenities. Woodridge is home to Seven Bridges, an important mixed-used development, which encompasses over 400 acres along Route 53 just north of 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 the intersection of Boughton and Woodward that have local and nationally recognized tenants that were responsible for bringing in nearly \$8 million in sales tax revenues in 2020.



The Village welcomed over 35 new businesses - both large and small - in 2021. G3, a packaging, bottling and distributor of wines, beers, ciders and cold brews, expanded to a second facility in Woodridge located in a 265,000 square foot building on Internationale Parkway. A new 2,400 square foot drive-thru Starbucks building was constructed in the Woodgrove Festival shopping center at the

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Community Profile

southwest corner of Lemont Road and 75th Street. Smaller businesses such as 23 Aquatics, Club Pilates and Prostar Staffing occupied vacant storefronts along commercial corridors here in the Village.



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

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

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

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



GENERAL INFORMATION / SUMMARIES

- Purpose of the Budget
- Budget Process
- Budget Calendar
- Strategic Management & Goal Setting
- Accomplishments/Performance Measures
- Personnel Summary
- Statistical information
- Fund Structure
- Fund Summary & Changes in Fund
- Balance Revenue Graph & Summaries
- Revenue Assumptions
- Expense Graph & Summaries

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 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 2022.

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 2022 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 2022 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 2022 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.

FY2022 BUDGET DEADLINES

May

- 5/17: Finance to distribute Budget Prep Manual

June

- **6/10: DEADLINE: Budgets due in Munis, capital project slides, and department revenue estimates due**
- 6/25-7/9: VA reviews Dept. budgets, revenues & 5 Year Projections.

July

- July 12-August 5: Department budget meeting

August

- **8/6: DEADLINE: Cost center pages and statistical graph**
- **8/20 DEADLINE: Final budget memos and performance measures**

September

- **9/3 DEADLINE: Budget Workshop PowerPoint for Departments**
- 9/10: Budget Workshop binders distributed to Village Board
- 9/21 and 9/28: Budget Workshop I and II

October

- 10/7: FY2022 Budget Workshop III (if needed)
- **10/22: DEADLINE: Final changes to budget roll-overs and year-end estimates**

November

- 11/18: Adopt FY2022 Budget Ordinance

December

- 12/16: File FY2022 Budget with county clerks

Department Budget Assignments

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

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

STRATEGIC MANAGEMENT AND GOALS

MISSION STATEMENT

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

STRATEGIC MANAGEMENT PROCESS

Goal Development

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

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

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

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

2021 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) Managed selection and roll out of the new Green Electric Aggregation contract.		×	×		
2) Partnered to support two COVID Vaccine Clinics and assisted residents in obtaining vaccines throughout the County.				×	
3) Provided Tornado Response efforts to manage storm debris collection and managing volunteers.	×				
4) Coordinated communication throughout the duration of the tornado emergency and recover/rebuild phases.	×			×	
5) Supported the Neighbors Helping Neighbors events, Rotary fundraiser, and NHN				×	
6) Onboarded multiple new employees and supported operations during employee vacancies		×			×
7) Upgraded our backend Cisco Firewalls and Switches and VPN.	×	×			
8) Managed Hafnium Hack and made improvements to infrastructure.	×				
9) Provide administrative and organizational support for employee-related committees, including Employee Recognition, Safety and Wellness					×



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

10) The Village reached the \$2 million mark in cost of construction permits for solar panel installations in 2021. Additionally, the Village was able to implement the final milestones to reach SolSmart Gold status – the highest designation achievable	×	×	×		
11) Customer Service staff scheduled over 3,900 building inspections in 2021	×	×		×	
12) Staff Planner received National recognition from the American Planning Association for his contributions to the profession.					×



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

Finance Department

13) Successfully completed a clean 2020 audit, on schedule, with no management comments from auditors			✕		
14) Provided water billing relief to Village residents affected by the June 20, 2021 tornado.		✕	✕	✕	
15) Received the "Distinguished Budget Presentation Award" for the 7th consecutive year, the "Certificate of Excellence in Financial Reporting" award for the 14th consecutive year, and the "Outstanding Achievement in Popular Annual Financial Reporting" for the 6th consecutive year			✕		
16) Filled the Fiscal Assistant I and Fiscal Assistant II-Water Billing positions, and furthered succession planning efforts by creating a Fiscal Operations Manager position that will replace the Accounting Manager position.					✕
17) Completed the review of our Financial Policies and created a comprehensive policy manual for easy reference.		✕		✕	



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

Police Department

18) Responded to more than 200 post-tornado related calls with minimal injury to officers and the community				×	
19) Implementation of a new training platform, including mental health, defensive tactics, de-escalation and firearms					×
20) Increased certifications for training instructors					×
21) Created a peer officer mental health support program					×
22) Engaged in numerous COVID-19 mitigation measures to help protect the public and employees				×	
23) Conducted numerous in-person meetings with business owners regarding potential property damage and the threat of looting during periods of civil unrest	×			×	
24) Awarded gold status for policy review and implementation from Lexipol	×	×			×



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

Public Works Department

25) Design and construction engineering of the Calendar 2021 MFT and STP Resurfacing Projects	X				
26) Completed the immediate repairs at 1 Plaza, Police and Public Works: Roof Replacement; Masonry Repairs and Improvements; HVAC and boiler replacements.	X				
27) Installation of HVAC UV disinfection system.	X				
28) Televised and cleaned 167,000 Sewer mains	X				
29) Completed design and construction engineering for the following resurfacing projects: 83rd Street, Woodward Avenue, and 2020 MFT and STP projects	X				
30) Completion and delivery of the 2020 Water Quality Report to customers and transition to website based future reporting of the report	X				
31) Cleaned 115 Storm Catch Basins	X				

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

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. Continuously improve the quality and value of the weekly electronic newsletter.

		2019 Actual	2020 Actual	2021 Year-End Est	2022 Budget
Strategic Goal: Increase Communication and Community Engagement					
Performance Measure	Exceed industry benchmarks for E-News open and click through rates				
Key Performance Indicators	1. Percentage of subscribers who open E-News compared with industry averages	N/A	N/A	48% vs 17%-28%	30%
	2. Percentage of subscribers who open one or more link(s) compared with industry averages	N/A	N/A	15% vs 2%-5%	7%

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

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 2022, our goal is two business days to process over the counter permits.

I. Performance Goal:

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

		2019 Actual	2020 Actual	2021 Year-End Est	2022 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 2022 BUDGET

Performance Management

Finance Department

As part of our customer service efforts, the Utility Billing Team tries to reduce the number of customers on the water service shut-off list by:

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

I. Performance Goal

- a. Reduce the number of water service shut-offs on the original shut-off list by no less than 85% after courtesy contact is made

		2019 Actual	2020 Actual*	2021 Year-End Est*^	2022 Budget
Strategic Goals:	Increase Community and Community Engagement Safe & Reliable Infrastructure				
Performance Measure	Reduce the number of water shut-offs				
Key Performance Indicators	1. Number of customers on original shut-off list	2,671	1,661	1,665	1,500
	2. Number of courtesy contacts	558	567	308	275
	3. Number of customers shut-off after courtesy contact	160	103	146	130
	4. % of customers removed from original shut-off list	94%	94%	91%	93%
	5. % of customers removed after courtesy contact	72%	82%	53%	60%

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Performance Management

2021 Water Service Shut-Off Statistics (Estimated)	
Original number of customers on shut-off list	1,665
Number of courtesy contacts	308
Number of customers on payment arrangement (avg)	26
Average number of shut-offs per month	5
Total number of water service shut-offs	146

** Due to the COVID-19 pandemic, the Village suspended late penalties and water shut-offs for seven months during 2020 and three months during 2021. Figures presented reflect five months in 2020 and est. nine months in 2021.*

^ Reporting method for tracking courtesy contacts changed in 2021.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 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.

		2019 Actual	2020 Actual	2021 Year-End Est	2022 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	100

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

† Focused on proactive measures due to lower call volume in 2020 due to COVID-19

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Performance Management

Public Works Department

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

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

I. Performance Goal:

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

		2019 Actual	2020 Actual	2021 Year-End Est	2022 Budget
Strategic Goal: Safe & Reliable Infrastructure					
Performance Measure	Reduce the quantity of road salt applied per lane mile based on an average snow event				
Key Performance Indicators	1. Snow and Ice Salting Events	22	12	17	17
	2. Gallons of liquid anti-icing material used	48,832	63,976	65,148	65,000
	3. Tons of road rock salt used	3,016	1,814	2,421	2,431
	4. Miles Driven for Snow Removal	30,414	17,136	26,986	27,011
	5. Total snowfall/precipitation (inches)	39.4	22	43	35
	Tons of Salt Used Per Mile Driven	0.09	0.10	0.09	0.09
	Tons of Salt Used Per Event	137	151	142	143

**Village of Woodridge | Fiscal Year 2022 Budget
Personnel Summary - Full Time Equivalents**

DEPARTMENT/Cost Center	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 YEAR-END	2022 BUDGET
ADMINISTRATION					
Village Administrator	1.00	1.00	1.00	1.00	1.00
Assistant Village Administrator	1.00	1.00	1.00	1.00	1.00
Assistant to the Village Administrator	1.00	1.00	1.00	0.00	1.00
Manager (HR, IT)	2.00	2.00	2.00	2.00	2.00
IT Coordinator	2.00	2.00	0.00	0.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	0.00	1.00	1.00
Office Associate	1.00	1.00	0.00	0.63	0.63
TOTAL	10.00	10.00	6.00	6.63	8.63
COMMUNITY DEVELOPMENT					
Director of Community Development	1.00	1.00	1.00	1.00	1.00
Building Commissioner	0.75	0.75	0.75	0.75	0.75
Senior Planner	1.00	1.00	0.00	0.00	0.00
Planner	1.00	1.00	1.00	2.00	2.00
Building Inspector	2.00	2.00	1.00	2.00	2.00
Building Permit Technician	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Office Associate	0.75	0.75	0.00	0.00	0.00
Intern	0.50	0.00	0.00	0.00	0.00
TOTAL	9.00	8.50	5.75	7.75	7.75
CUSTOMER SERVICE					
Building Commissioner	0.25	0.25	0.25	0.25	0.25
Office Associate	2.38	2.38	2.13	2.00	2.00
TOTAL	2.63	2.63	2.38	2.25	2.25
FINANCE					
Director of Finance	1.00	1.00	1.00	1.00	1.00
Assistant Director of Finance	0.00	1.00	1.00	1.00	1.00
Accounting Manager	1.00	0.75	0.75	0.75	0.00
Fiscal Operations Manager	0.00	0.00	0.00	1.00	1.00
Accountant	1.00	0.00	0.00	0.00	0.00
Finance Analyst	1.00	1.00	1.00	0.00	0.00
Budget Analyst	0.00	0.00	0.00	0.00	1.00
Fiscal Assistant II	1.00	1.00	1.00	1.00	1.00
Fiscal Assistant I	2.00	1.00	1.00	2.00	2.00
Administrative Assistant	1.00	1.00	0.00	0.00	0.00
Office Associate	0.37	0.37	1.00	0.00	0.00
TOTAL	8.37	7.12	6.75	6.75	7.00

Village of Woodridge | Fiscal Year 2022 Budget Personnel Summary - Full Time Equivalents

DEPARTMENT/Cost Center	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 YEAR-END	2022 BUDGET
POLICE DEPARTMENT					
Chief of Police	1.00	1.00	1.00	1.00	1.00
Deputy Chief	2.00	2.00	2.00	2.00	2.00
Sergeant	7.00	7.00	7.00	7.00	7.00
Officer	38.00	41.00	41.00	41.00	41.00
Records Supervisor	0.00	1.00	1.00	1.00	1.00
Community Service Officers	4.00	4.00	2.00	3.00	3.00
Management Analyst	1.00	1.00	1.00	1.00	1.00
Investigative Aid	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	2.00	2.00	1.00	1.00	1.00
Records Assistant	2.50	2.50	2.00	2.00	2.00
Crossing Guard (Seasonally adjusted)	1.60	1.60	0.00	1.60	1.60
TOTAL	60.10	64.10	59.00	61.60	61.60
PUBLIC WORKS					
Director of Public Works	1.00	1.00	1.00	1.00	1.00
Assistant Director of Public Works	1.00	1.00	1.00	1.00	1.00
Civil Engineer	2.00	2.00	1.00	2.00	2.00
Superintendent	1.00	1.00	1.00	1.00	1.00
Foreman	4.00	4.00	4.00	4.00	4.00
Water Plant Operator	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	18.00	16.00	16.00	16.00	16.00
Technician	3.75	3.75	3.00	3.00	3.75
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Office Associate	2.00	1.63	1.63	1.63	1.63
Seasonal Workers	3.20	2.99	0.00	0.46	2.76
TOTAL	37.95	35.37	30.63	32.09	35.14
GRAND TOTAL FULL-TIME EQUIVALENTS					
	128.05	127.72	110.51	117.07	122.37

CHANGES IN PERSONNEL:

Administration

- The Administrative Assistant and Office Associate retired in 2020 under the Voluntary Separation Program.
- The 2021 Budget includes a part-time Office Associate
- The HR Coordinator retired in 2020. The duties were transferred to the Administrative Assistant.
- The IT Coordinator separated from the Village in 2021. The Village is budgeting to backfill the position in 2022.

Community Development

- The Building Inspector and Senior Planner separated from the Village in 2020.
- The Senior Planner position was changed to a Planner.
- The full-time Office Associate retired in 2020 under the Village's Voluntary Separation Program.

Village of Woodridge | Fiscal Year 2022 Budget Personnel Summary - Full Time Equivalents

DEPARTMENT/Cost Center	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 YEAR-END	2022 BUDGET
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Customer Service

-Office Associate consists of two Customer Service Representatives. The Finance and Community Development Office Associates separated from the Village.

Finance

-In 2019, the Fiscal Assisant II separated from the Village and a Fiscal Assisant 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 is retiring in January of 2022, and the Fiscal Operations Manager position was created as part of the Department's succession planning.

CHANGES IN PERSONNEL:

Police

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

Public Works

-Office Associate position reduced to part-time in 2019

FULL-TIME EMPLOYEE EQUIVALENTS PER 1,000 RESIDENTS

Population	32,971	32,971	32,971	33,003	33,003
Average per 1,000 Residents	3.88	3.87	3.35	3.55	3.71

VILLAGE OF WOODRIDGE / FISCAL YEAR 2022 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.

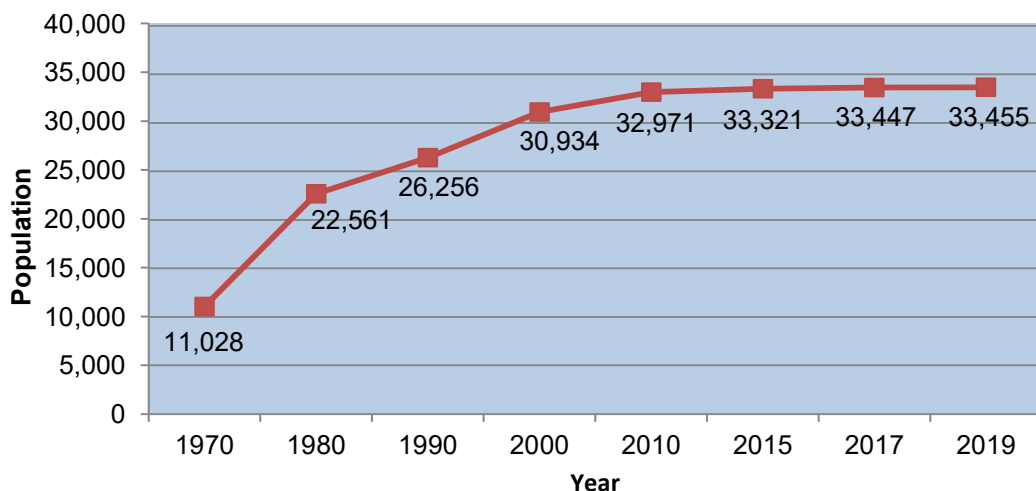
Trend analysis is based on the development of financial ratios and environmental trends from Village financial documents as well as relevant economic and demographic data from a variety of sources. The ratio and trend indicators included in this section are grouped into four categories, these include:

- 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.

Population

The Population Chart shows Woodridge's population over the last 45 years. The chart shows that Woodridge's population has dramatically increased since 1970, with the largest population increase between 1970 to 1980, at a 105% increase. Since 2010, the population has increased marginally during the last decade.

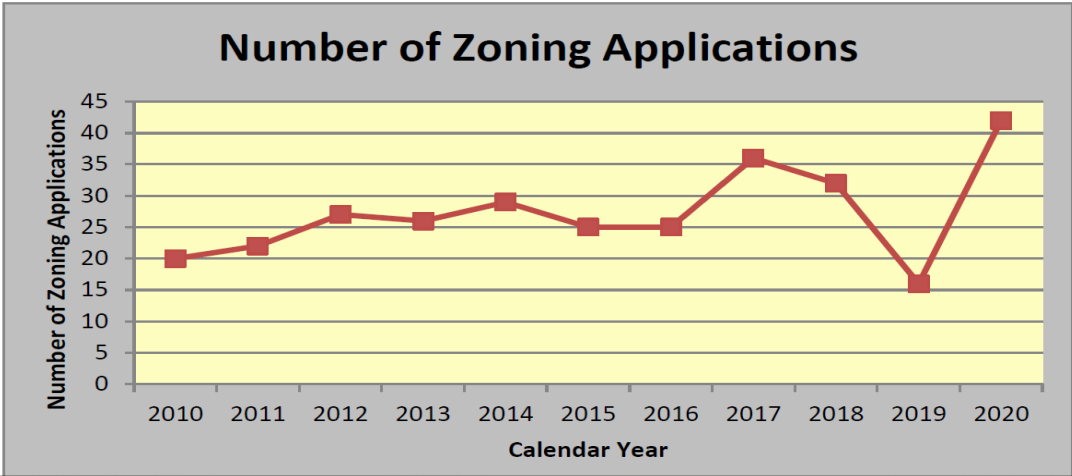


Demographic Statistics

Due to the timing of the Census release, Demographic Statistics were not updated for the 2022 Budget.

Zoning Applications

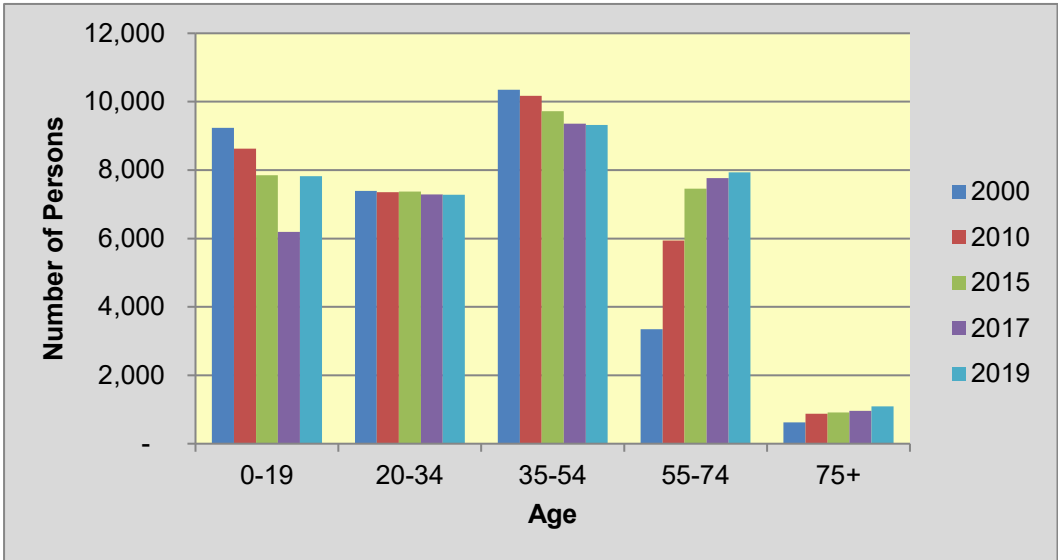
This graph represents the total number of zoning applications applied for each year. Zoning applications include: annexations, site plan reviews, planned unit developments and special uses. 2020 saw the most zoning applications submitted in the past decade.



Source: 1990, 2000 and 2010 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 and 2019. As you can see in the graph, overall, the younger and middle age population has decreased slightly. The older population has more significantly increased, especially in the 55-74 age group, which has steadily increased since 2000.



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

Demographic Statistics

Household Size

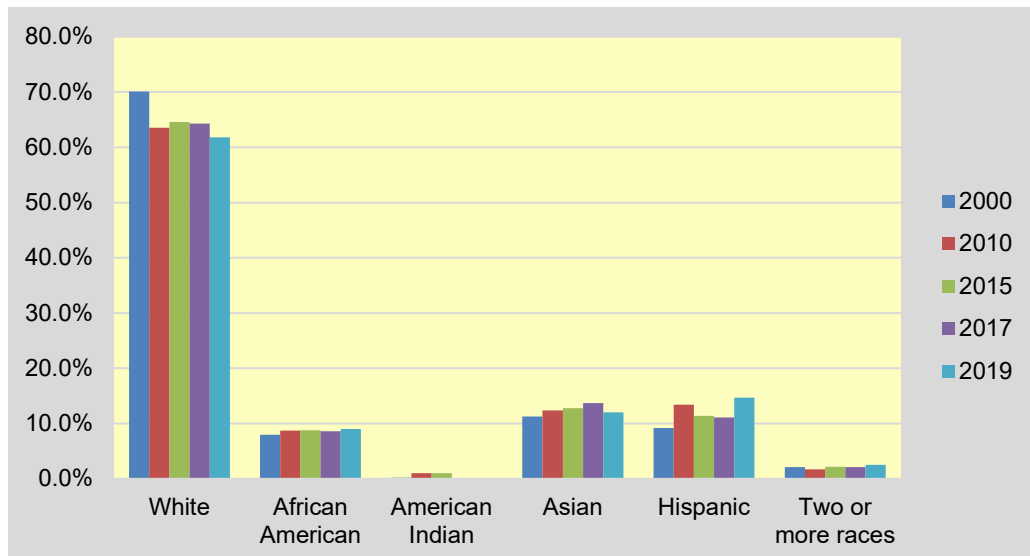
The Household Size Table compares the average household size in Woodridge to the county, state and country. The table shows that since 1990, Woodridge's average household size has been lower than DuPage County, and since 2015 has been lower than state and national averages. The table also shows that Woodridge's average household size has decreased by 8.4% since 1990.

Average Household Size				
Year	Woodridge	DuPage County	Illinois	United States
1990	2.73	2.76	2.65	2.65
2000	2.71	2.73	2.63	2.60
2010	2.60	2.70	2.62	2.60
2015	2.54	2.72	2.63	2.64
2017	2.54	2.70	2.61	2.63
2019	2.50	2.70	2.57	2.62

Source: 2000 and 2010 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 five time periods between 2000 and 2019. 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 percent in 2000 to 61.8% in 2019.



Source: 2000 and 2010 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 in 2015 to 6.2%. There was a slight increase in the Woodridge poverty level in 2017 to 6.5%, and an 11% decrease to 5.8% in 2019.

Poverty Level	
Year	Percent
2000	3.8%
2010	7.0%
2015	6.2%
2017	6.5%
2019	5.8%

Source: 2000 and 2010 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%.

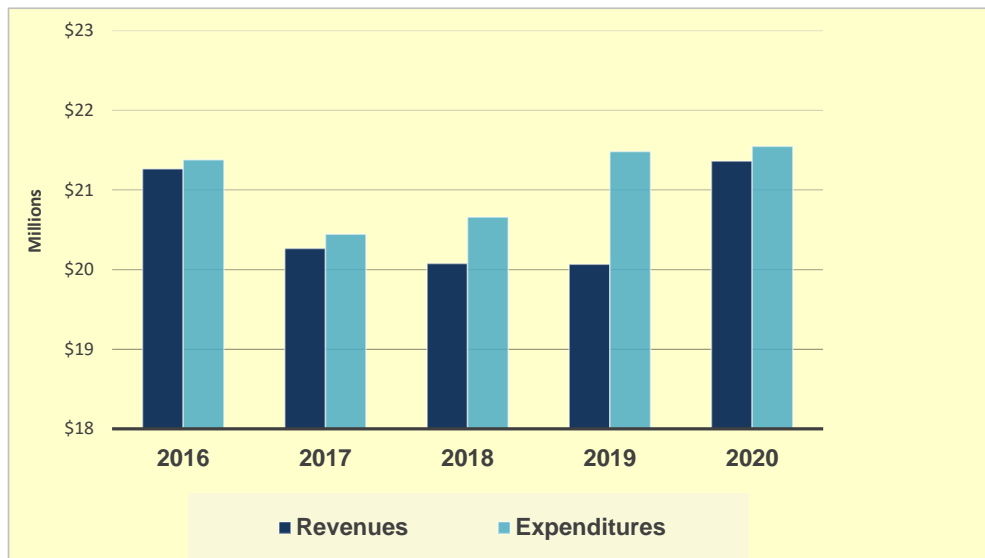
Unemployment Rate				
Year	Woodridge	DuPage County	Illinois	United States
2008	5.1%	5.0%	6.3%	5.8%
2009	8.6%	8.4%	10.2%	9.3%
2010	9.1%	8.5%	10.4%	9.6%
2011	8.5%	8.0%	9.7%	8.9%
2012	7.3%	6.9%	9.0%	8.1%
2013	7.1%	7.4%	9.0%	7.4%
2014	5.7%	5.6%	7.1%	6.2%
2015	4.5%	4.7%	6.0%	5.3%
2016	4.6%	4.8%	5.8%	4.9%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

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

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

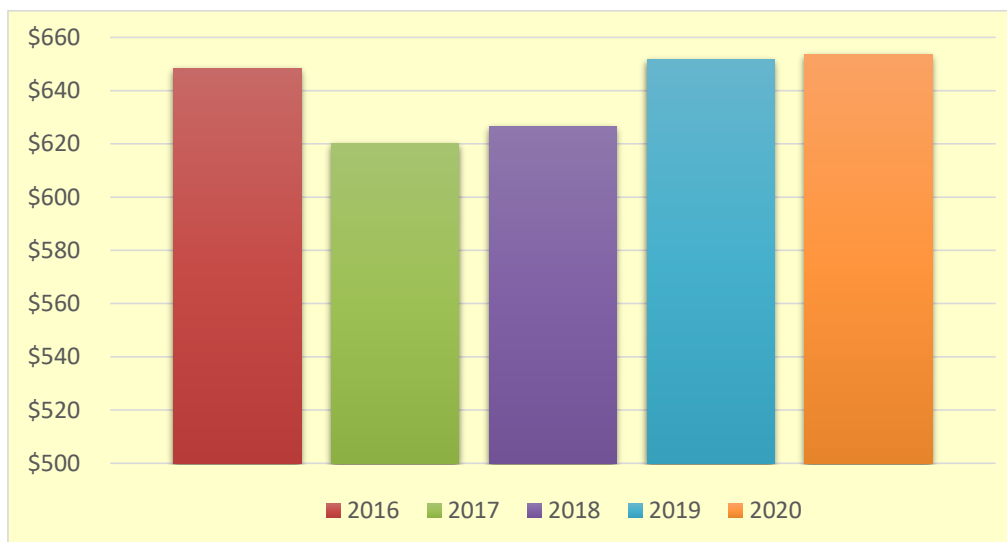
General Fund Revenues & Expenditures

This graph provides a summary of the relationship between total actual revenues and expenditures in the General Fund from fiscal year 2016 through 2020.



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.



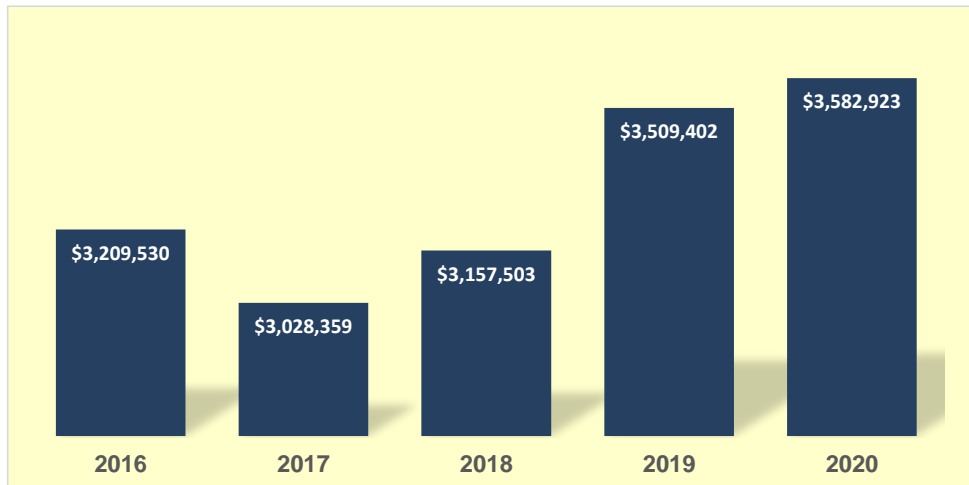
Note: 2016 Expenses are mainly due to increases in Personnel and Services. This is offset by the change in policy with Capital Expenditures over \$20,000 being budgeted in the Capital Projects Fund.

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

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

State Income Tax History

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



Sales Tax Revenue History

This chart depicts Sales Tax revenue, which is the Village's share (1 percent) of sales taxes collected in Woodridge by the Illinois Department of Revenue. Fiscal Year 2020 saw a 12% decrease in revenues.



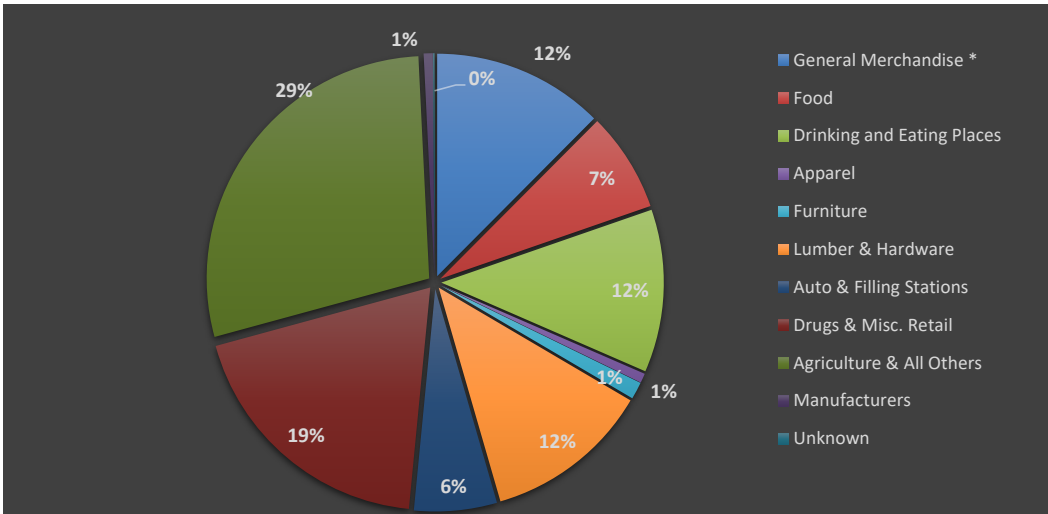
2018 revenues experienced a decline due to online sales being captured as State Use Tax. New legislation will eventually capture online sales as Sales Tax depicted above.

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

The Sales Tax Revenue History chart above does not include Home Rule Sales Tax revenue which is 0.75% with \$2.1 million in FY 2016, \$3.2 million in FY 2017, \$2.9 million in FY 2018, \$2.9 million in FY 2019, and \$2.4 million in FY 2020.

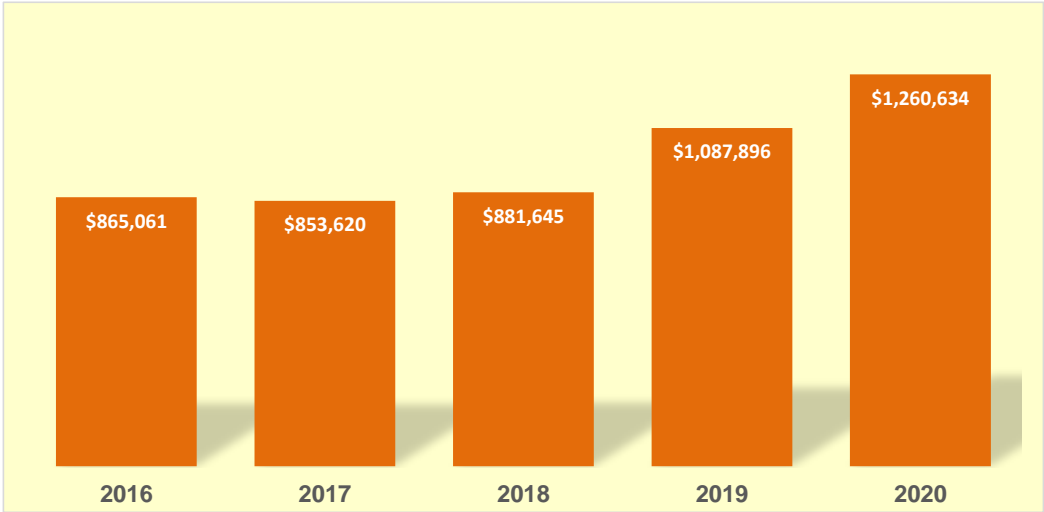
Sales Tax By Category - 2020

This chart illustrates taxable sales by category for calendar year 2020. 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.



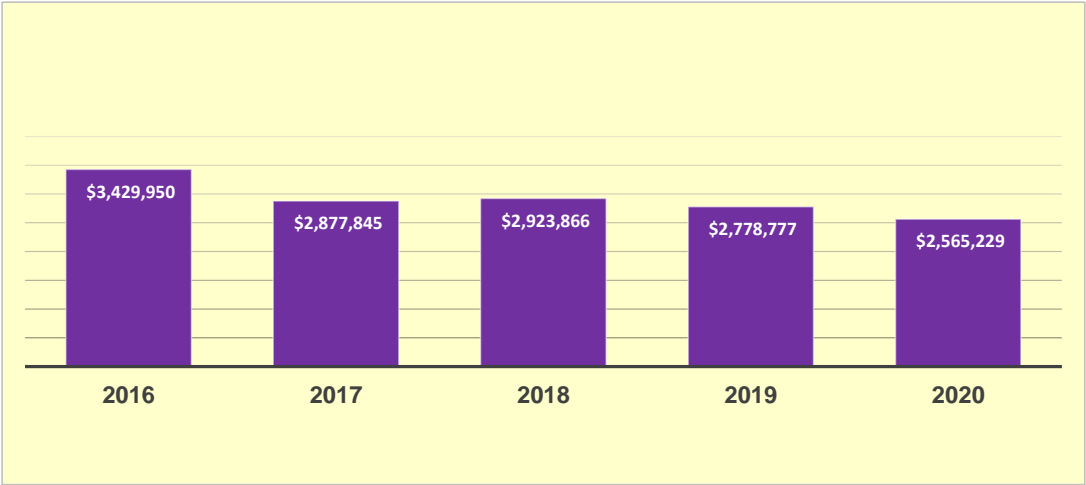
Motor Fuel Tax History

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.



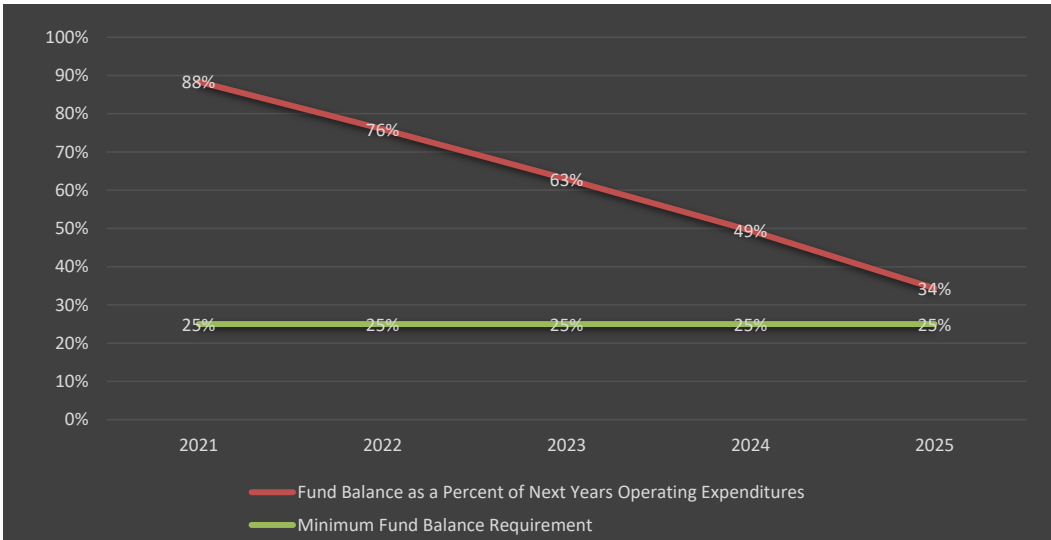
Utility Tax History

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



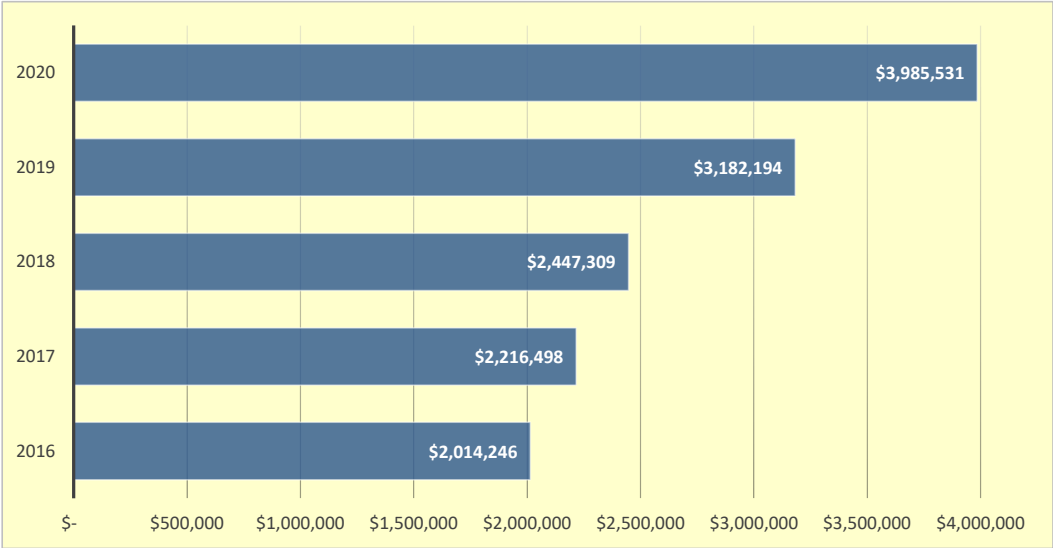
Year End General Fund Balance as % of Next Year's Operating Expenditures

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



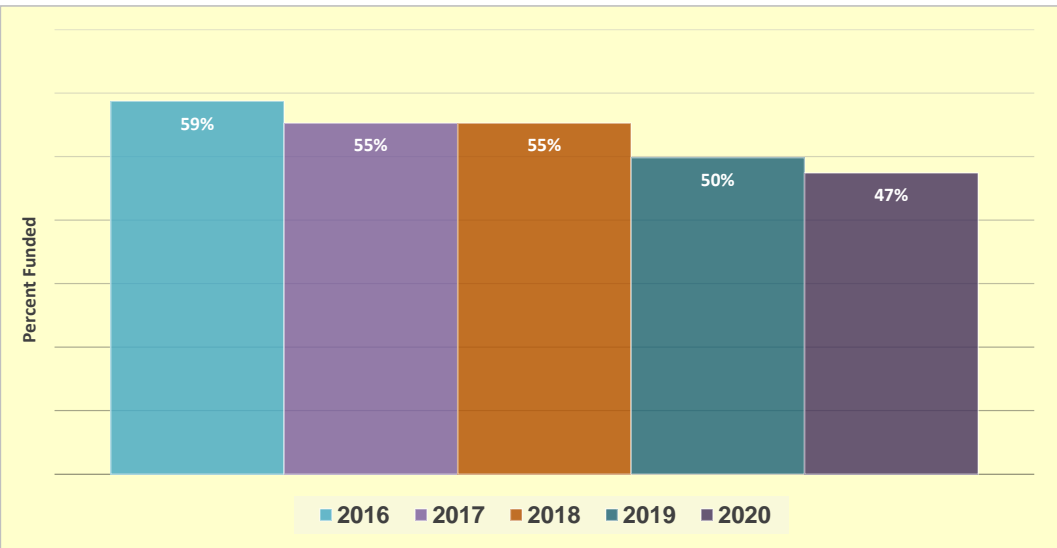
Police Pension Fund - Village Contributions

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



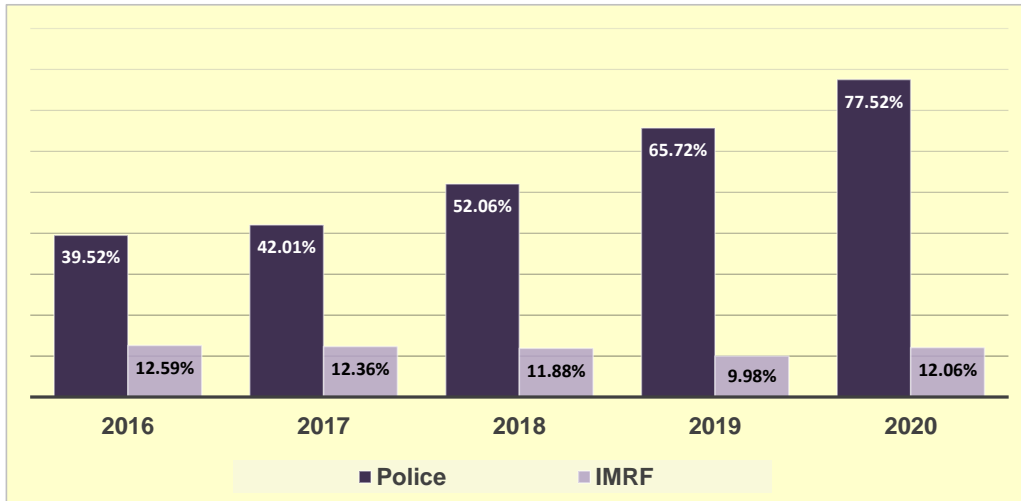
Police Pension Fund - Funded Ratio

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



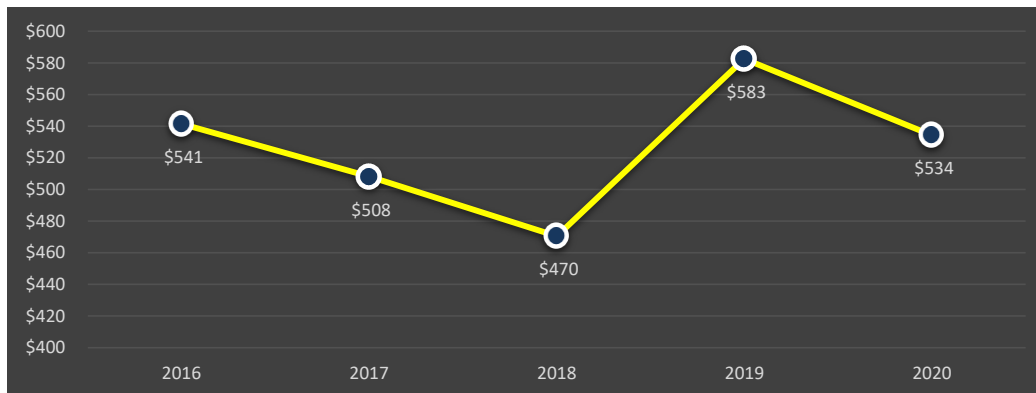
Employer Pension Contributions as a Percentage of Payroll

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



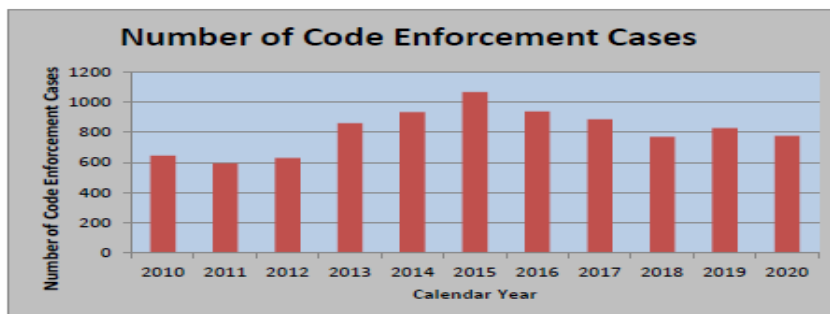
Total Debt Per Resident

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



Code Enforcement Cases

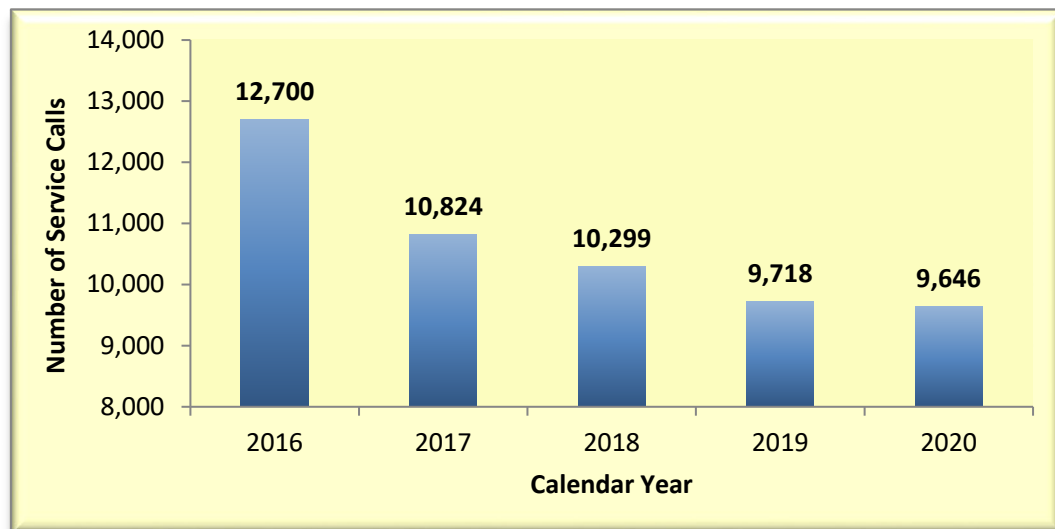
This graph represents the total number of code enforcement complaints filed each year. Some of the most common issues include weed/tall grass, property maintenance, and drainage complaints. Trends from year to year are driven by the number of complaints received.



Public Safety Statistics

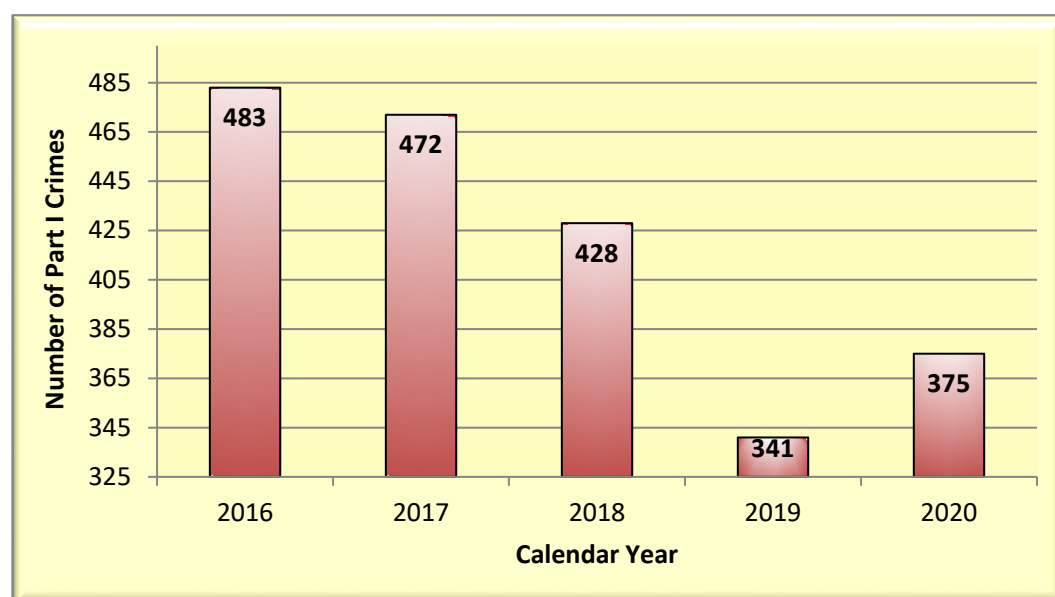
Police Service Calls

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



Part I Crimes

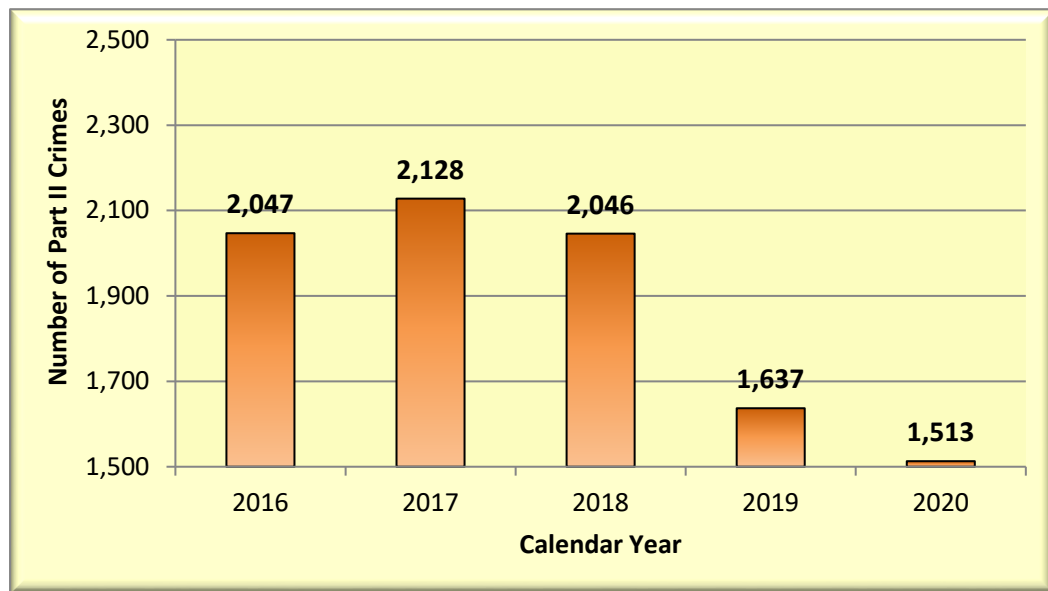
Common Part I crimes investigated by the officers include: armed robbery; auto theft; and residential burglary. The increase in 2016 is due a rise in burglaries from motor vehicles. The Village implemented the "Lock Your Car, That's the Key" campaign to spread awareness to educate the public on how to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



Public Safety Statistics

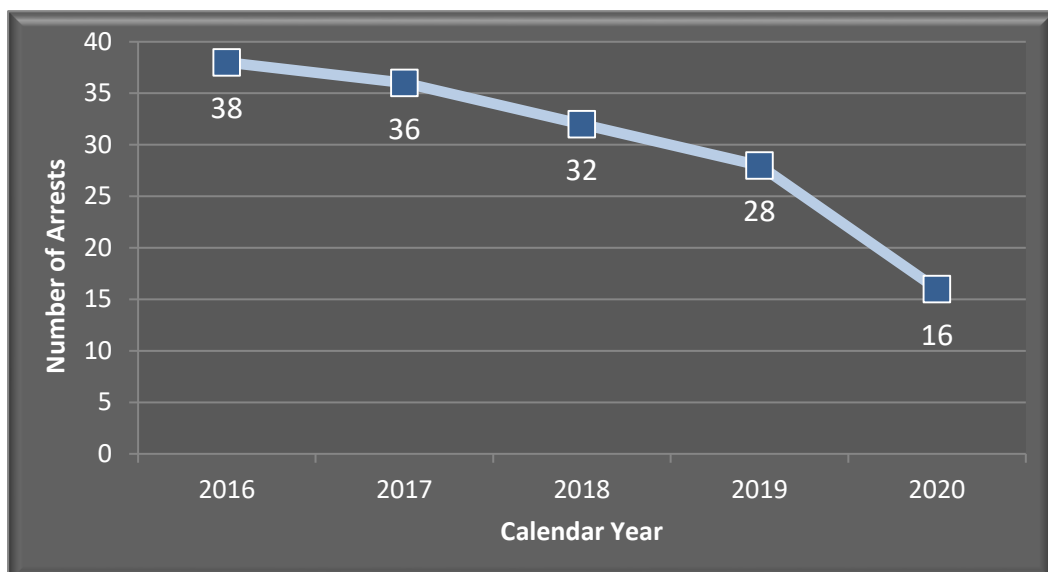
Part II Crimes

Common Part II crimes investigated by the officers include: trespassing; forgery; and interfering with or obstructing a police officer. Below are the number of misdemeanor crimes investigated from 2016 - 2020.



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

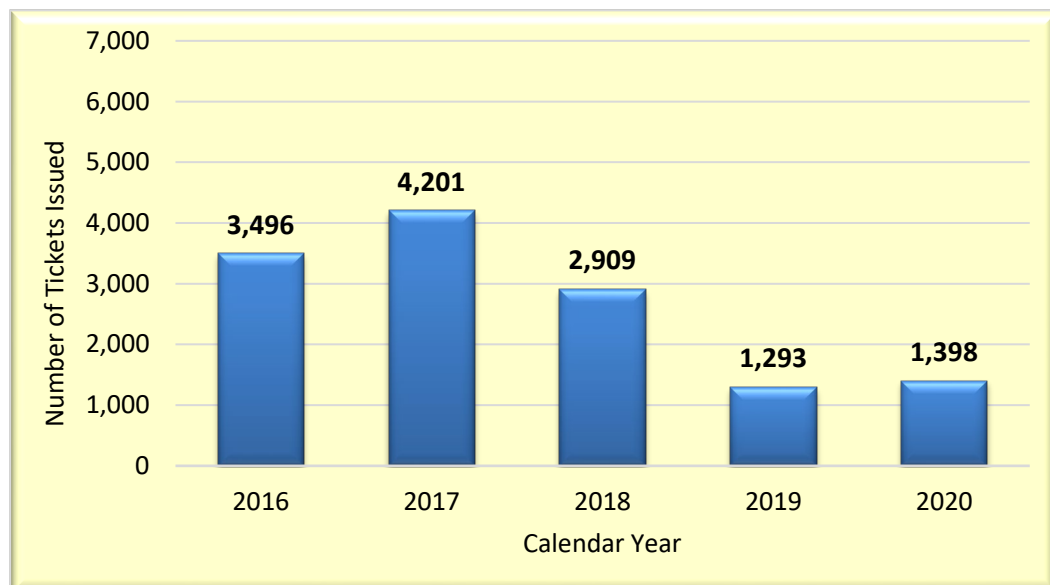
Traffic Citations

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 2016 - 2020.



Parking Tickets

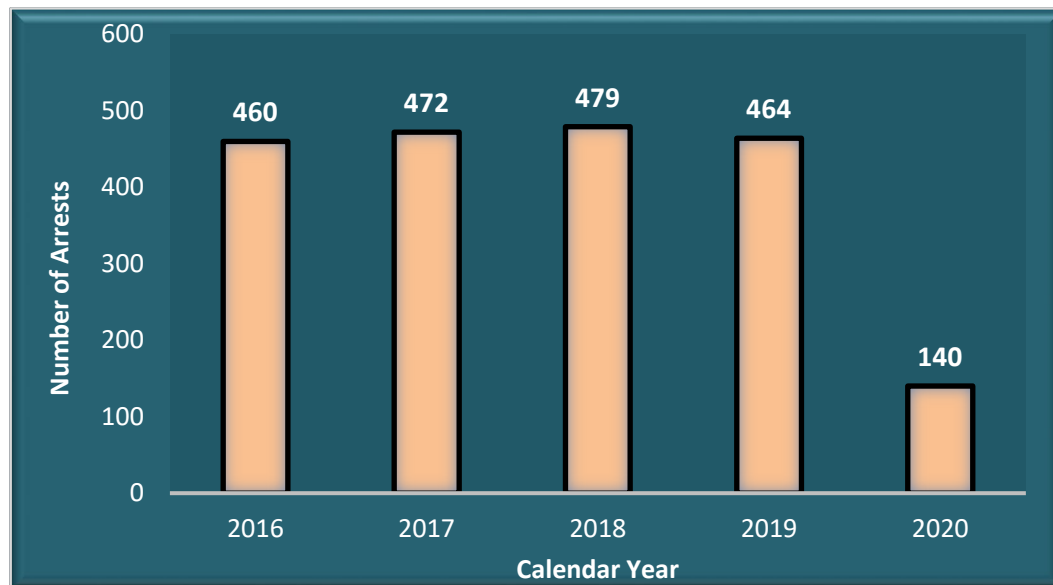
The most common parking tickets issued by the department include: overnight parking violations; parking in a handicapped zone; expired license plates; tobacco violations; seat belt citations; animal control violations; and liquor violations. Below are the parking tickets issued by the department from 2016 - 2020.



Public Safety Statistics

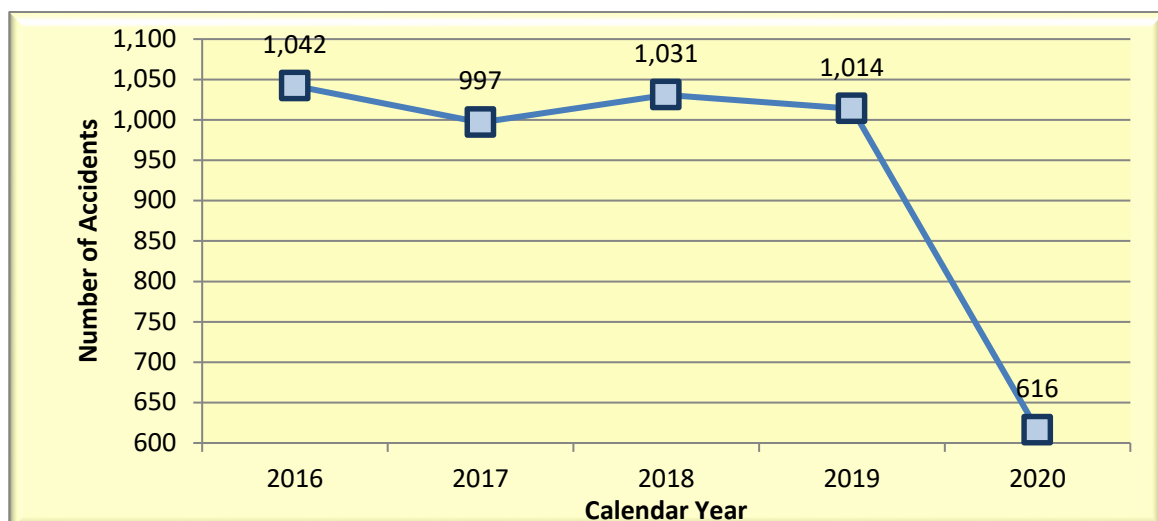
Traffic Arrests

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 2016 - 2020.



Traffic Accidents

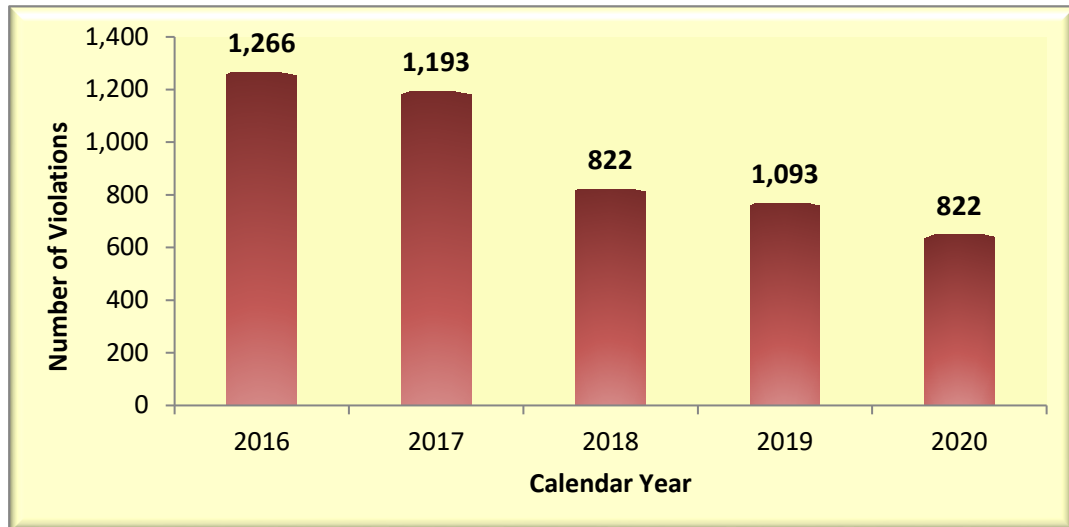
Below are the number of traffic accidents the department responded to from 2016 - 2020. Common traffic accidents include single vehicle accidents, multiple vehicle accidents and personal injury accidents.



Public Safety Statistics

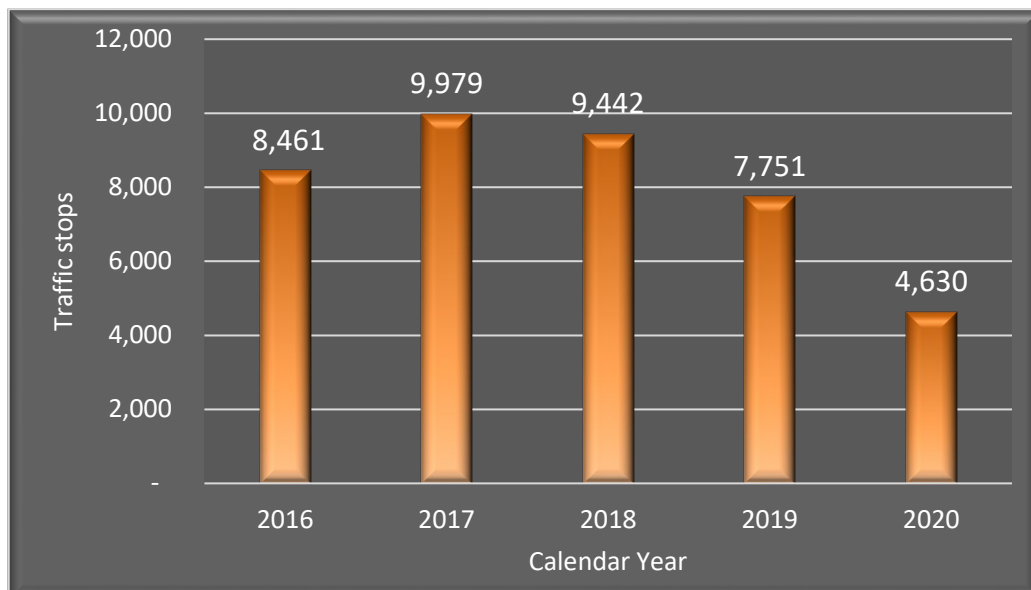
Fire Department Assistance

The Police Department assists the Fire Department when there is a fire or medical emergency. Officers train for how to respond to medical emergencies - such as using Narcan for narcotic overdoses. Below are the number of calls to assist the Fire Department from 2016 - 2020.



Traffic Stops

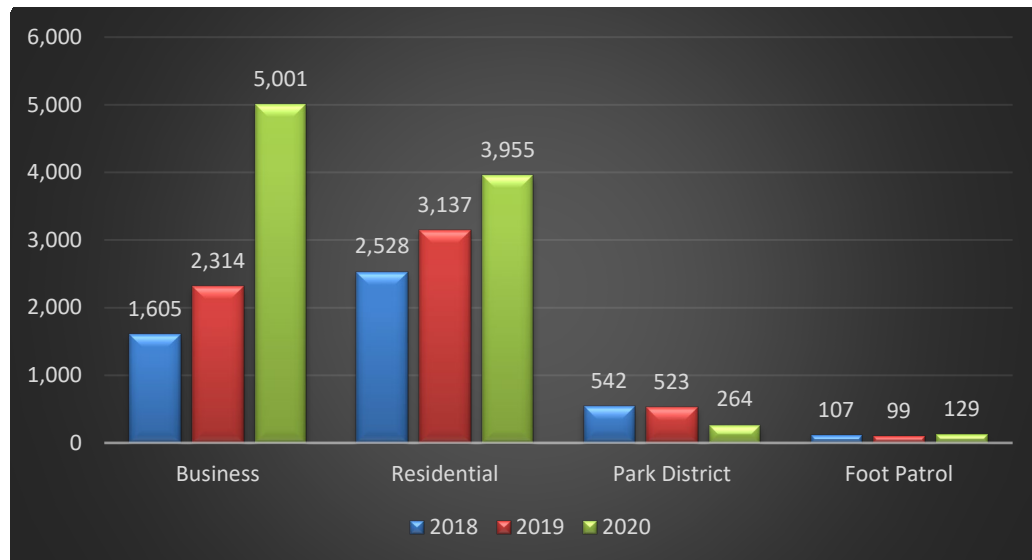
This is a new metric for tracking starting for calendar year 2016. Traffic stops help with changing behavior, for example, giving a warning or information to a motorist to wear a seat belt. While traffic stops can result in tickets, traffic stops also have a significant educational component for drivers.



Public Safety Statistics

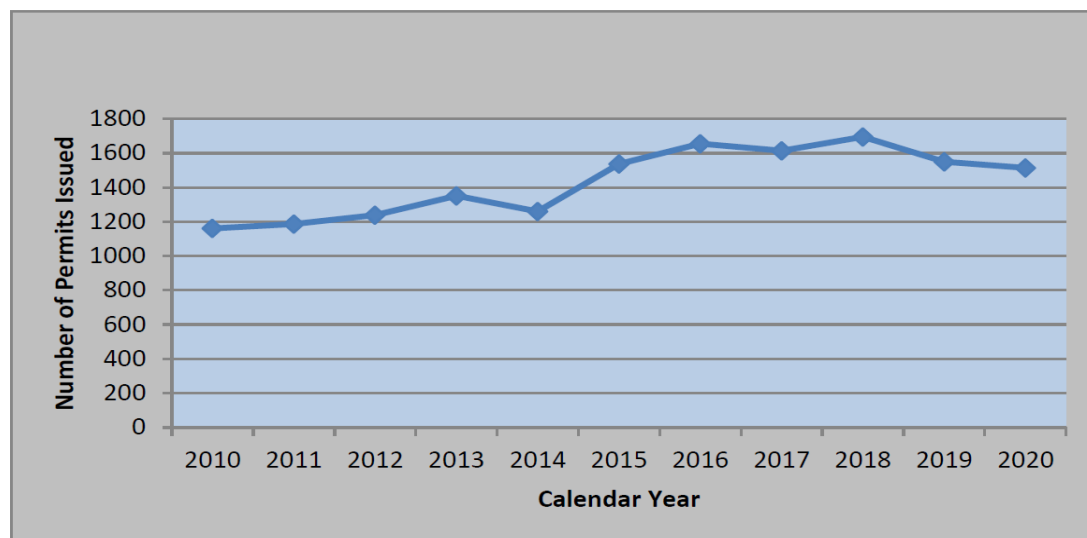
Extra Patrols

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.



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.



VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 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 2022 BUDGET

Fund Structure

Debt Service Funds

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

1) Debt Service Fund

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

Capital Projects Funds

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

1) Capital Projects Fund

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

2) Vehicle and Equipment Replacement Fund

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

Enterprise Funds

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

1) Water and Sewer Fund

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

2) Water and Sewer Vehicle and Equipment Replacement Fund

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

Internal Service Funds

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

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 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 2022 BUDGET

Fund Structure

Fund Structure Recap by Department:

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

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

FUND SUMMARY AND CHANGES IN FUND BALANCE

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

		Actual	Actual	Revised	Projected	Budget	%	%
		2019	2020	Budget	Year End	2022	Change	Budget
Fund				2021	2021		in Budget	2022
							2022 to	to Projected
							2021	2021
GENERAL FUND	GENERAL							
	Beginning Balance	\$22,417,449	\$20,998,449	\$20,810,651	\$20,810,651	\$18,806,956	-9.6%	-9.6%
	Revenues	\$20,060,890	21,358,070	19,771,377	21,102,816	21,833,441	10.4%	3.5%
	Expenses	21,479,890	21,545,868	23,638,104	23,106,511	23,290,540	-1.5%	0.8%
	Difference	(1,419,000)	(187,798)	(3,866,727)	(2,003,695)	(1,457,099)	-62.3%	-27.3%
	Ending Balance	\$20,998,449	\$20,810,651	\$16,943,924	\$18,806,956	\$17,349,859	2.4%	-7.7%
	CHARITABLE CONTRIBUTIONS							
	Beginning Balance	\$304,699	\$308,540	\$310,755	\$310,755	\$315,755	1.6%	1.6%
	Revenues	6,841	4,715	5,000	5,000	5,000	0.0%	0.0%
	Expenses	3,000	2,500	3,500	0	1,000	-71.4%	NA
	Difference	3,841	2,215	1,500	5,000	4,000	166.7%	-20.0%
	Ending Balance	\$308,540	\$310,755	\$312,255	\$315,755	\$319,755	2.4%	1.3%
CAPITAL PROJECTS FUNDS	CAPITAL PROJECTS							
	Beginning Balance	\$12,688,159	\$14,510,836	\$14,495,392	\$14,495,392	\$33,789,529	133.1%	133.1%
	Revenues	8,652,734	3,427,031	4,290,883	23,637,043	9,441,013	120.0%	-60.1%
	Expenses	6,830,057	3,442,475	12,311,594	4,342,906	26,217,914	113.0%	503.7%
	Difference	1,822,677	(15,444)	(8,020,711)	19,294,137	(16,776,901)	109.2%	-187.0%
	Ending Balance	\$14,510,836	\$14,495,392	\$6,474,681	\$33,789,529	\$17,012,628	162.8%	-49.7%
	The percent change in fund balance is due to the receipt of bond proceeds totaling \$25M in 2021 and 2022 for the Police and Public Works facility project.							
	VEHICLE & EQUIPMENT REPLACEMENT							
	Beginning Balance	\$2,583,654	\$2,689,225	\$2,505,201	\$2,505,201	\$2,200,456	-12.2%	-12.2%
	Revenues	349,216	30,014	346,962	346,962	324,520	-6.5%	-6.5%
	Expenses	243,645	214,038	902,000	651,707	270,000	-70.1%	-58.6%
	Difference	105,571	(184,024)	(555,038)	(304,745)	54,520	-109.8%	-117.9%
	Ending Balance	\$2,689,225	\$2,505,201	\$1,950,163	\$2,200,456	\$2,254,976	15.6%	2.5%
	The percent change in fund balance is due to budget roll-overs as many vehicle purchases have been postponed as a result of manufacturing delays.							

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 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	2022	
Fund	Actual	Actual	Revised	Projected	Budget	2022 to	to Projected	
	2019	2020	Budget	Year End	2022	2021	2021	
			2021	2021				
SPECIAL REVENUE FUNDS	STATE DRUG ENFORCEMENT							
	Beginning Balance	\$492,691	\$523,120	\$519,774	\$519,774	\$520,074	0.1%	0.1%
	Revenues	33,381	15,912	4,300	4,300	5,360	24.7%	24.7%
	Expenses	2,952	19,258	21,000	4,000	4,000	-81.0%	0.0%
	Difference	30,429	(3,346)	(16,700)	300	1,360	-108.1%	353.3%
	Ending Balance	\$523,120	\$519,774	\$503,074	\$520,074	\$521,434	3.6%	0.3%
	FEDERAL DRUG ENFORCEMENT							
	Beginning Balance	\$755,280	\$677,278	\$667,462	\$670,002	\$642,052	-3.8%	-4.2%
	Revenues	124,662	81,273	9,650	9,650	8,160	-15.4%	-15.4%
	Expenses	202,664	88,549	46,045	37,600	69,600	51.2%	85.1%
	Difference	(78,002)	(7,276)	(36,395)	(27,950)	(61,440)	68.8%	119.8%
	Ending Balance	\$677,278	\$670,002	\$631,067	\$642,052	\$580,612	-8.0%	-9.6%
	MOTOR FUEL TAX							
	Beginning Balance	\$1,895,478	\$1,619,534	\$2,089,551	\$2,089,551	\$1,771,914	-15.2%	-15.2%
	Revenues	1,719,382	2,461,009	2,325,178	2,601,225	2,697,553	16.0%	3.7%
	Expenses	1,995,326	1,990,992	2,977,958	2,918,862	2,995,091	0.6%	2.6%
	Difference	(275,944)	470,017	(652,780)	(317,637)	(297,538)	-54.4%	-6.3%
	Ending Balance	\$1,619,534	\$2,089,551	\$1,436,771	\$1,771,914	\$1,474,376	2.6%	-16.8%

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 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	2022	
	Actual	Actual	Revised	Projected	Budget	2022 to	to Projected	
Fund	2019	2020	Budget	Year End	2022	2021	2021	
	SPECIAL SERVICE AREA #5-TIMBERS EDGE							
	Beginning Balance	\$4,000	\$11,151	\$19,175	\$19,175	\$22,840	19.1%	19.1%
	Revenues	7,151	8,024	7,250	8,150	8,500	17.2%	4.3%
	Expenses	0	0	4,485	4,485	4,485	0.0%	0.0%
	Difference	7,151	8,024	2,765	3,665	4,015	45.2%	9.5%
	Ending Balance	\$11,151	\$19,175	\$21,940	\$22,840	\$26,855	22.4%	17.6%
	The percent change in fund balance is due to budget roll-overs.							
DEBT SERVICE	DEBT SERVICE							
	Beginning Balance	\$279,926	\$284,996	\$287,090	\$287,090	\$289,394	0.8%	0.8%
	Revenues	1,788,200	2,095,753	2,403,583	2,403,583	2,412,222	0.4%	0.4%
	Expenses	1,783,130	2,093,659	2,401,279	2,401,279	2,409,787	0.4%	0.4%
	Difference	5,070	2,094	2,304	2,304	2,435	5.7%	5.7%
	Ending Balance	\$284,996	\$287,090	\$289,394	\$289,394	\$291,829	0.8%	0.8%
ENTERPRISE FUNDS	WATER & SEWER							
	Beginning Balance	\$4,689,275	\$5,320,267	\$8,243,313	\$8,243,313	\$8,956,117	8.6%	8.6%
	Revenues	9,787,941	11,949,349	10,160,755	10,160,755	10,322,411	1.6%	1.6%
	Expenses	9,156,949	9,026,303	13,286,518	9,447,951	14,749,886	11.0%	56.1%
	Difference	630,992	2,923,046	(3,125,763)	712,804	(4,427,475)	41.6%	-721.1%
	Ending Balance*	\$5,320,267	\$8,243,313	\$5,117,550	\$8,956,117	\$7,928,642 *	54.9%	-11.5%
	* (Adjusted to cash basis- Ending Balance=Net Current Assets)							
	The percent change in fund balance is due to budget roll-overs.							
	WATER & SEWER VEHICLE & EQUIPMENT REPLACEMENT							
	Beginning Balance	\$1,122,125	\$1,344,522	\$1,554,676	\$1,554,676	\$1,658,140	n/a	n/a
Revenues	222,397	243,144	258,464	258,464	290,131	12.3%	12.3%	
Expenses	0	32,990	1,244,030	155,000	1,787,000	43.6%	1052.9%	
Difference	222,397	210,154	(985,566)	103,464	(1,496,869)	51.9%	-1546.8%	
Ending Balance	\$1,344,522	\$1,554,676	\$569,110	\$1,658,140	\$161,271	-71.7%	-90.3%	
* (Adjusted to cash basis- Ending Balance=Net Current Assets)								
The percent change in fund balance is year one of the water meter replacement project, which will require additional transfers-in to fund.								

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

FUND SUMMARY AND CHANGES IN FUND BALANCE

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

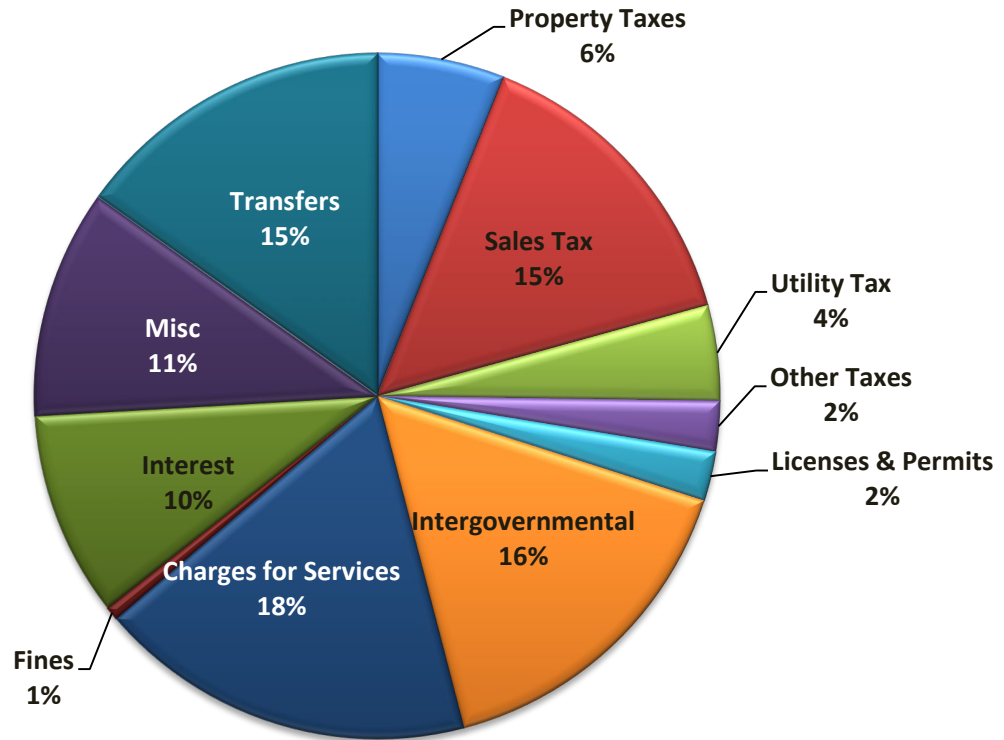
						%	%
			Revised	Projected		Change	Budget
	Actual	Actual	Budget	Year End	Budget	in Budget	2022
Fund	2019	2020	2021	2021	2022	2022 to	to Projected
						2021	2021
INTERNAL SERVICE	<u>MUNICIPAL GARAGE</u>						
	Beginning Balance	\$258,013	\$202,862	\$309,379	\$309,379	\$297,668	-3.8%
	Revenues	890,040	817,811	778,910	778,910	869,792	11.7%
	Expenses	945,191	711,294	826,260	790,621	855,738	3.6%
	Difference	(55,155)	106,517	(47,350)	(11,711)	14,054	-129.7%
	Audit Entries						
	Ending Balance	<u>\$202,862</u>	<u>\$309,379</u>	<u>\$262,029</u>	<u>\$297,668</u>	<u>\$311,722</u>	<u>19.0%</u>

FIDUCIARY FUND	<u>POLICE PENSION</u>						
	Beginning Balance	\$33,457,750	\$39,705,348	\$45,868,605	\$45,868,605	\$51,204,933	11.6%
	Revenues	9,764,917	9,775,768	6,049,928	9,310,091	10,193,439	68.5%
	Expenses	3,517,319	3,612,511	3,742,848	3,973,763	4,101,970	9.6%
	Difference	6,247,598	6,163,257	2,307,080	5,336,328	6,091,469	164.0%
	Ending Balance	<u>\$39,705,348</u>	<u>\$45,868,605</u>	<u>\$48,175,685</u>	<u>\$51,204,933</u>	<u>\$57,296,402</u>	<u>18.9%</u>
	The percent change in fund balance is due to improved interest income revenue.						

<u>TOTAL ALL FUNDS</u>							
BEGINNING FUND BALANCES	\$81,481,702	\$88,776,974	\$98,307,383	\$98,309,923	\$121,150,382	23.2%	0.0%
TOTAL REVENUES	\$53,461,636	\$52,316,819	\$46,465,535	\$70,681,244	\$58,463,875	25.8%	52.1%
TOTAL EXPENSES	\$46,166,365	\$42,783,870	\$61,414,321	\$47,840,785	\$76,765,711	25.0%	-22.1%
DIFFERENCE	\$7,295,271	\$9,532,949	(\$14,948,786)	\$22,840,459	(\$18,301,836)	22.4%	-252.8%
ENDING FUND BALANCES	<u>\$88,776,974</u>	<u>\$98,309,923</u>	<u>\$83,358,597</u>	<u>\$121,150,382</u>	<u>\$102,848,546</u>	<u>23.4%</u>	<u>45.3%</u>

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

TOTAL REVENUES



Property Taxes	\$ 3,507,775
Sales Taxes	8,621,400
Utility Taxes	2,617,085
Other Taxes	1,375,150
Licenses & Permits	1,379,875
Intergovernmental Revenue	9,353,091
Charges for Services	10,419,486
Fines & Forfeits	390,500
Interest	5,650,744
Other	6,301,300
Transfers	8,847,459
Total Revenues	<u><u>\$58,463,865</u></u>

**VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET
REVENUE SUMMARY COMPARISON**

FUND NAME	ACCOUNT #	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 PROJECTED	2022 BUDGET
GENERAL FUND						
General	101	20,060,890	21,358,070	19,771,377	21,102,816	21,833,441
Charitable Contributions	206	6,841	4,715	4,300	5,000	5,000
TOTAL GENERAL FUND		\$20,067,731	\$21,362,785	\$19,775,677	\$21,107,816	\$21,838,441
SPECIAL REVENUE FUNDS						
State Drug Enforcement Fund	201	33,381	15,912	4,300	4,300	5,360
Federal Drug Enforcement Fund	202	124,662	81,273	9,650	9,650	8,160
Motor Fuel Tax	210	1,719,382	2,461,009	2,325,178	2,601,225	2,697,553
TIF #2 - Janes Avenue	220	555,833	0	0	0	0
Special Service Area #1 - Seven Bridges	240	45,610	41,756	45,060	46,060	44,023
Special Service Area #3 - Richfield Place	241	8,273	7,191	8,235	8,235	8,310
Special Service Area #5 - Timbers Edge	242	7,151	8,024	7,250	8,150	8,500
TOTAL SPECIAL REVENUE FUNDS		\$2,494,292	\$2,615,165	\$2,399,673	\$2,677,620	\$2,771,906
CAPITAL PROJECTS FUNDS						
Capital Projects Fund	301	8,652,733	3,427,031	4,290,883	23,637,043	9,441,013
Equipment Replacement	302	349,216	30,014	346,962	346,962	324,520
TOTAL CAPITAL PROJECTS FUNDS		\$9,001,949	\$3,457,045	\$4,637,845	\$23,984,005	\$9,765,533
DEBT FUNDS						
Debt Service	401	1,788,200	2,094,253	2,403,583	2,403,583	2,412,222
TOTAL DEBT FUNDS		\$1,788,200	\$2,094,253	\$2,403,583	\$2,403,583	\$2,412,222
ENTERPRISE FUNDS						
Water & Sewer Fund	501	9,787,941	11,949,349	10,160,755	10,160,755	10,322,411
Water & Sewer-Equipment Replacement	502	222,397	243,144	258,464	258,464	290,131
TOTAL ENTERPRISE FUNDS		\$10,010,338	\$12,192,493	\$10,419,219	\$10,419,219	\$10,612,542
INTERNAL SERVICE FUND						
Municipal Garage	601	902,521	817,814	778,910	778,910	869,792
TOTAL INTERNAL SERVICE FUND		\$902,521	\$817,814	\$778,910	\$778,910	\$869,792
FIDUCIARY FUND						
Police Pension Benefits	701	9,764,917	9,775,768	6,049,928	9,310,091	10,193,439
TOTAL FIDUCIARY FUND		\$9,764,917	\$9,775,768	\$6,049,928	\$9,310,091	\$10,193,439
GRAND TOTALS		\$54,029,948	\$52,315,323	\$46,464,835	\$70,681,244	\$58,463,875

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

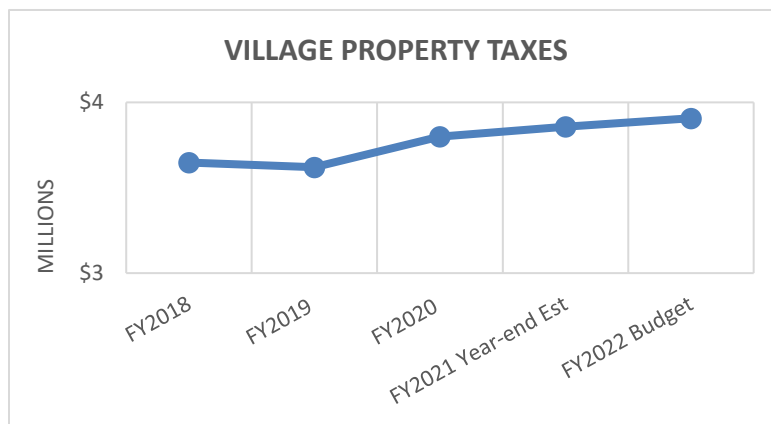
Revenue Assumptions

General Fund

Property Taxes

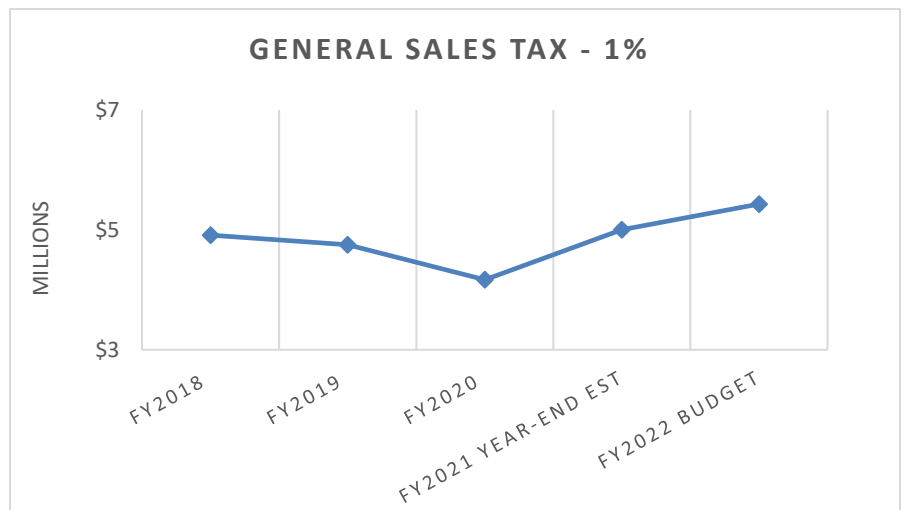
For the 2021 Property Tax Levy, the Village has determined its property tax levy to increase only by the amount of growth in the Equalized Assessed Valuation (EAV) from new construction that occurred in 2020. This year is being used in order to capture the actual new growth, without having to then come back in the spring and abate the levy. The growth in the EAV from new construction in 2020 was \$10,088,570. This is a 0.75% increase in EAV, and what the allowable increase in the levy can be. Adding this 0.75% to last year's levy results in a tax levy for the Village of Woodridge for the 2021 tax year of \$3,326,000. This is an increase of \$24,650 over last year.

The Village's annual funding of the Police Pension contribution at \$4,647,139, 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 \$1,321,139 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. In the Capital Projects Fund, one-third of the tax funds reinvestment opportunities and the remaining portion is for future facility needs.

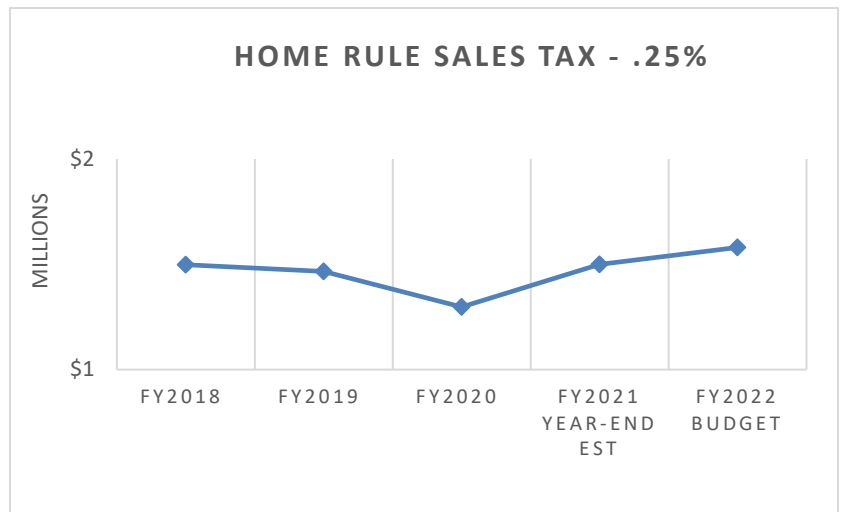


VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Revenue Assumptions

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 \$16,200 in estimated fees to be collected by the State.

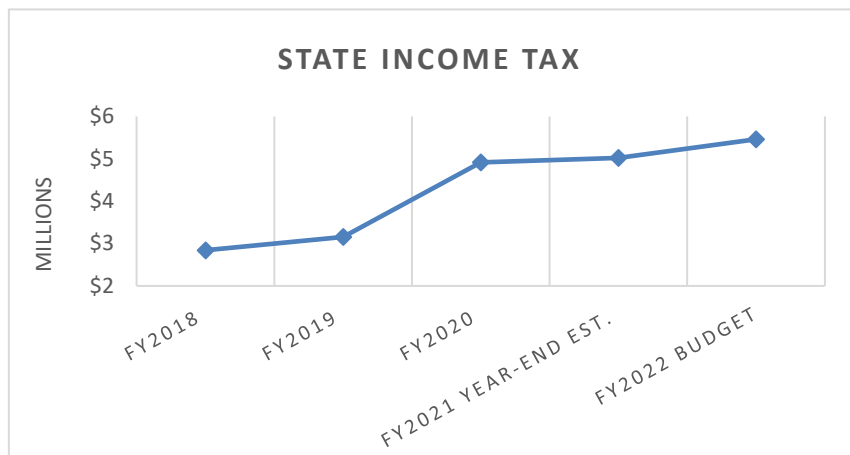
The Home Rule and General Sales Tax estimates for the FY2022 budget were reduced 12% due to the ongoing recession created by the COVID-19 pandemic.



State Income Tax

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

FY2022 Budget reflects the IML estimate of \$128.40 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 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.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Revenue Assumptions

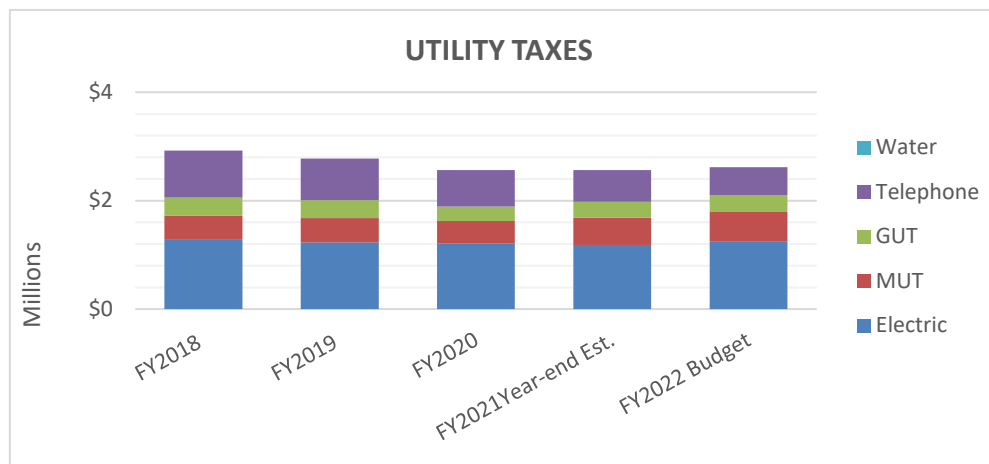
Water Utility Tax - The water utility tax was eliminated in 2017 to provide financial relief to residents.

Electric Utility Tax - The FY2022 Budget uses a three-year average to estimate Electric Utility tax revenues.

Natural Gas Utility Tax- The FY2022 Budget uses a three-year average to estimate Natural Gas Utility tax revenues.

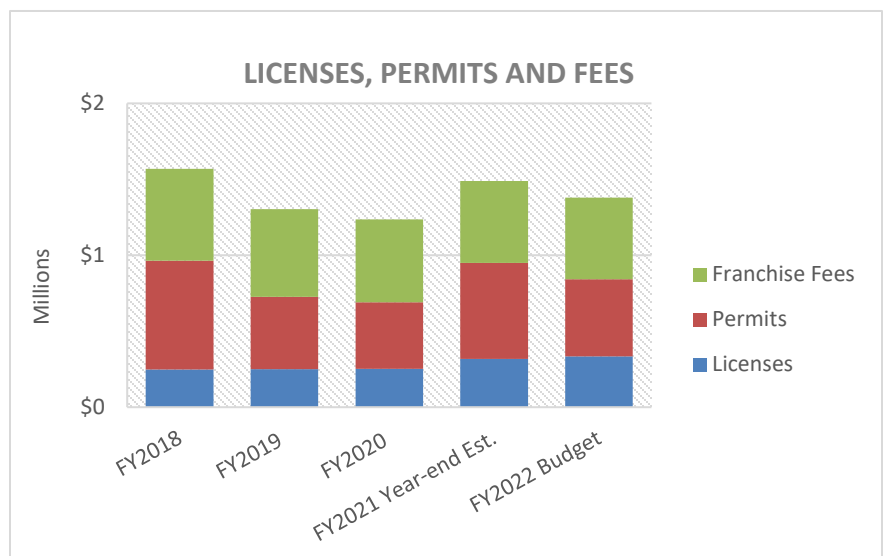
Gas Use Tax - The FY2022 Budget uses a three-year average to estimate Natural Gas Utility tax revenues.

Telephone Utility Tax - The telephone tax is referred to as the Simplified Municipal Telecommunications Tax. The State of Illinois began collecting and distributing the local share of this tax in 2003. In recent years, this tax declined 6-8% each year which we can only speculate is a result of technological changes and switching from land lines to increasingly less expensive cell service in lieu of land lines. We expect this trend to continue and have projected an 8% decline for 2022.



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. Due to the June 2021 tornado, building permit revenues were higher than in previous years and in expected to regulate in 2022.

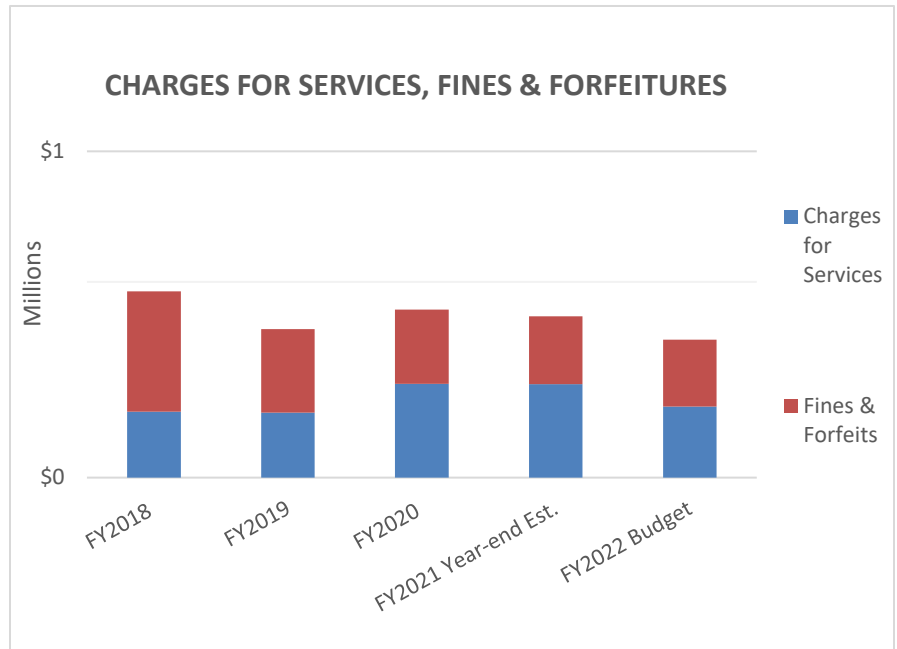


VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Revenue Assumptions

Charges for Services, Fines and Forfeits

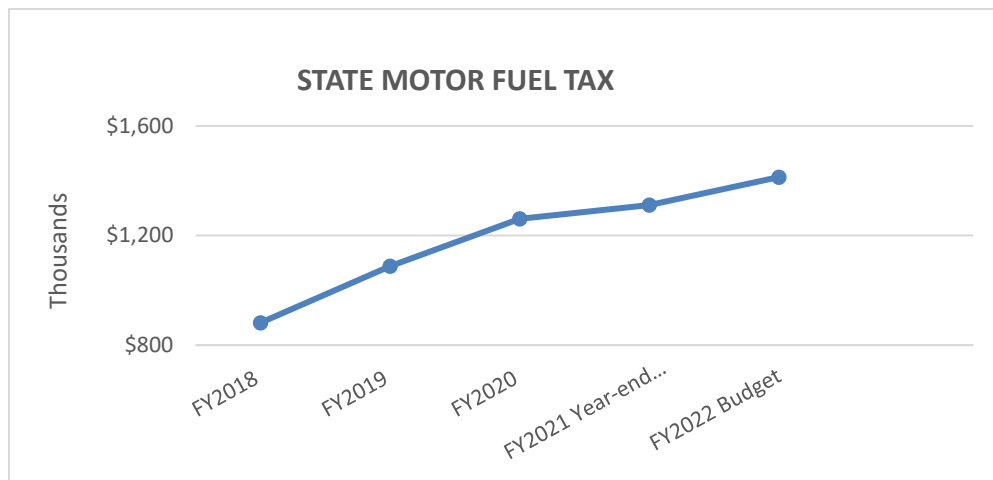
Charges for Services include various charges including engineering and legal charges billed to developers and certain landscaping and maintenance charges billed to the library and county. Also included are the special detail revenues for police officers' services. Fines and Forfeits include court fines and village fines for parking tickets. Fines and Forfeits are projected to decline in 2022 due to the SAFE-T Act and the decriminalization of cannabis.



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. For 2022, the Village has applied IML's estimate of \$23.80 per capita for Motor Fuel Tax and \$16.23 per capita for Transportation Renewal Fund, an increase of nearly 8% compared to 2021 year-end estimates.

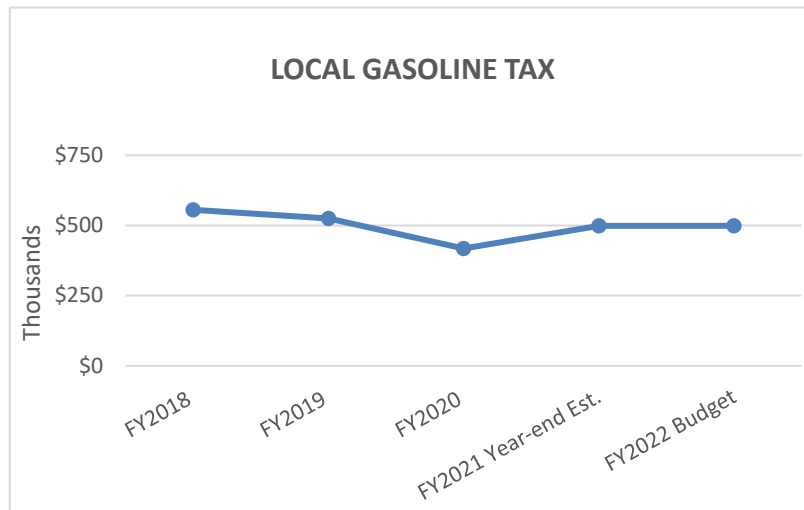


VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

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 2021 year-end estimates and 2022 Budget were increased 19% compared to 2020 actuals, anticipating recovery from the COVID-19 pandemic.



Water & Sewer Fund

The Water and Sewer Fund, a proprietary fund, has three main sources of revenue representing 95% of revenues in this fund. The FY2022 Budget includes an increase to the Capital Improvement Fee, which will be charged at \$0.80 per 1,000 gallons of water used. This fee will help address the Village's aging water system by planning for the costs of significant infrastructure improvements over the coming years.

Water Sales are the main source of revenue and represent 66% of the total in the FY2022 Budget. The water charge is based on usage and charged at a rate per 1,000 gallons. The Village purchases water from the DuPage Water Commission (DWC) who in turn purchases the Lake Michigan water from the City of Chicago. In recent years, the City of Chicago has increased their water rate by applying the previous year's rate of inflation based on the Consumer Price Index. DWC absorbed the City of Chicago's 2020 rate increase to provide some financial relief to municipalities in response to the COVID-19 pandemic. It is uncertain as to whether DWC will absorb another rate increase in 2022; therefore, the Village Board has approved a one-time automatic pass-through rate increase in the event that the DuPage Water Commission increases the cost for the Village to purchase water.

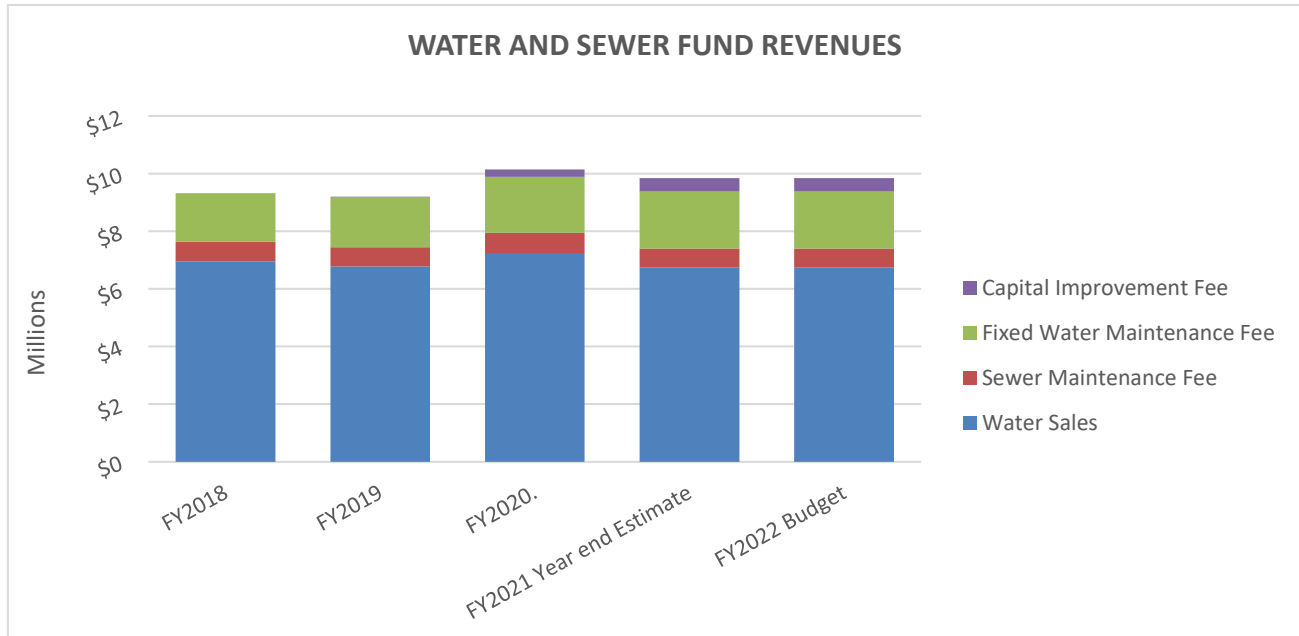
Fixed Water Maintenance Fee is the second highest revenue, at 20% in 2022. This is a fixed charge based on water meter size, the only fixed revenue source in the fund. This revenue source has been increasing due to the addition of larger water meters to the system. There is no increase to this revenue source in FY2022.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Revenue Assumptions

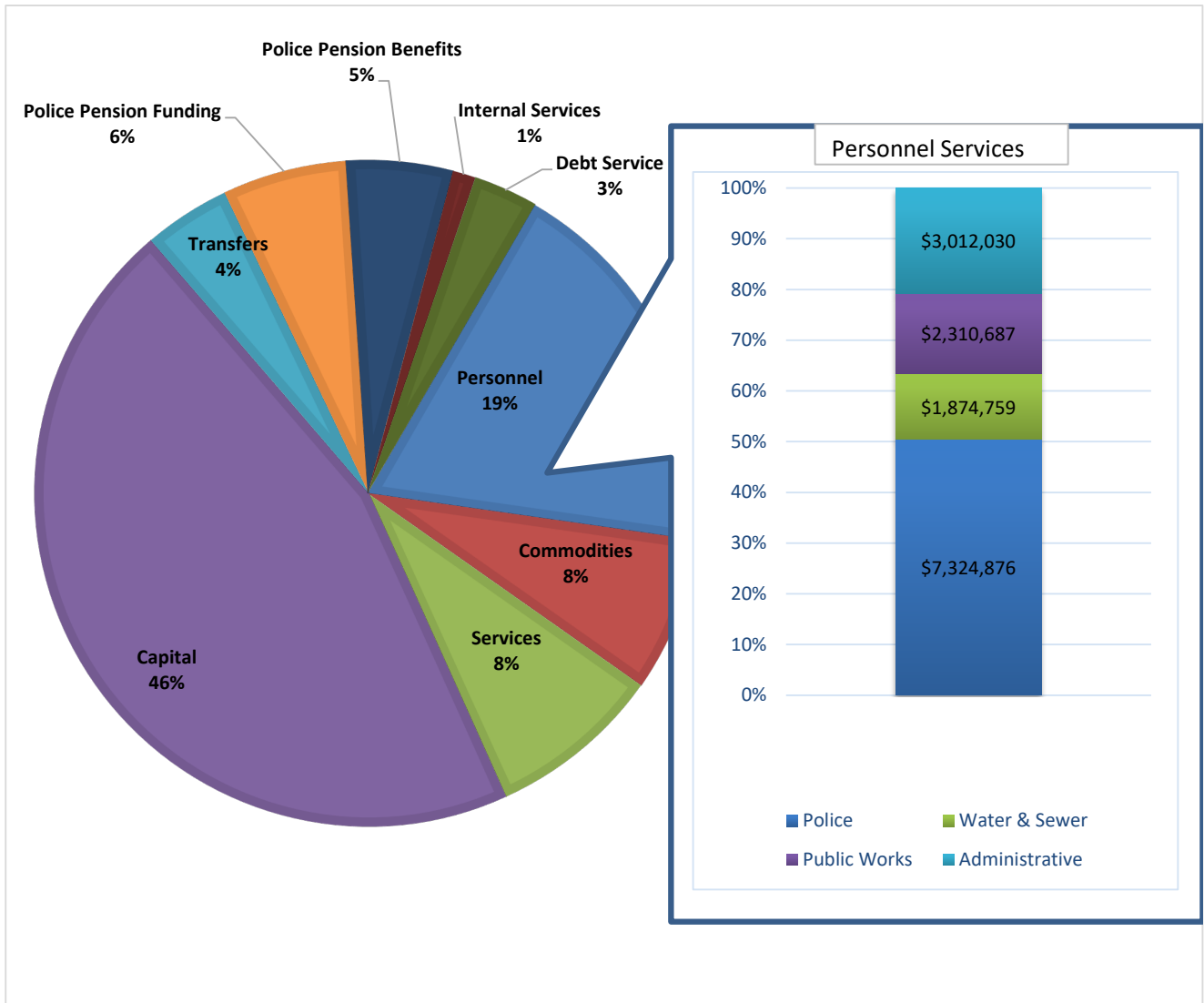
Sewer Maintenance Fee is the next highest revenue at 6% of the total. This fee is \$0.90 per 1,000 gallons. This fee is for maintaining the sewer lines within the Village, which transport the waste to a county facility. There was no increase to the sewer maintenance fee in the FY2021 Budget.

Capital Improvement Fee was approved by the Village Board with the FY2020 Budget to address funding for the Village's water and sewer infrastructure projects, including water main replacements. As previously mentioned, the Village Board approved a \$.20 increase to the Capital Improvement Fee in 2022. This revenue source equates to 5% of total Water and Sewer Fund revenues.



VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

TOTAL EXPENDITURES



Personnel	\$14,522,352
Commodities	5,757,326
Services	6,487,829
Capital	34,936,591
Transfers	3,221,085
Police Pension Funding	4,647,139
Police Pension Benefits	3,930,385
Internal Services	\$855,116
Debt Service	2,407,887
Total Expenditures	<u>\$76,765,710</u>

**VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET
EXPENDITURE SUMMARY COMPARISON**

FUND NAME	FUND #	2019 ACTUAL EXPENDITURES	2020 ACTUAL EXPENDITURES	2021 BUDGET	2021 PROJECTED EXPENDITURES	2022 BUDGET
GENERAL FUND						
General Operating	101	21,479,890	21,545,868	23,638,104	23,106,511	23,290,539
Charitable Contributions	206	3,000	2,500	3,500	0	1,000
TOTAL GENERAL FUND		\$21,482,890	\$21,548,368	\$23,641,604	\$23,106,511	\$23,291,539
SPECIAL REVENUE FUNDS						
State Drug Enforcement	201	2,952	19,258	21,000	4,000	4,000
Federal Drug Enforcement	202	202,664	88,549	46,045	37,600	69,600
Motor Fuel Tax	210	1,995,326	1,990,992	2,977,958	2,918,862	2,995,091
TIF #2 - Janes Avenue	220	4,045,576	0	0	0	0
Special Service Area #1 - Seven Bridges	240	0	1,500	2,500	2,000	2,500
Special Service Area #3 - Richfield Place	241	6,242	1,933	6,200	4,100	6,200
Special Service Area #5 - Timbers Edge	242	0	0	4,485	4,485	4,485
TOTAL SPECIAL REVENUE FUNDS		\$6,252,760	\$2,102,232	\$3,058,188	\$2,971,047	\$3,081,876
CAPITAL PROJECTS FUNDS						
Capital Projects Fund	301	6,830,057	3,442,475	12,311,594	4,342,906	26,217,914
Equipment Replacement	302	243,645	214,038	902,000	651,707	270,000
TOTAL CAPITAL PROJECTS FUND		\$7,073,702	\$3,656,513	\$13,213,594	\$4,994,613	\$26,487,914
DEBT FUNDS						
Debt Service	401	1,783,130	2,093,659	2,401,279	2,401,279	2,409,787
TOTAL DEBT FUNDS		\$1,783,130	\$2,093,659	\$2,401,279	\$2,401,279	\$2,409,787
ENTERPRISE FUNDS						
Water & Sewer Fund	501	9,156,949	9,026,303	13,286,518	9,447,951	14,749,886
Water & Sewer-Equipment Replacement	502	0	32,990	1,244,030	155,000	1,787,000
TOTAL ENTERPRISE FUNDS		\$9,156,949	\$9,059,293	\$14,530,548	\$9,602,951	\$16,536,886
INTERNAL SERVICE FUND						
Municipal Garage	601	957,675	711,295	826,260	790,621	855,738
TOTAL INTERNAL SERVICE FUND		\$957,675	\$711,295	\$826,260	\$790,621	\$855,738
FIDUCIARY FUND						
Police Pension Benefits	701	3,517,320	3,612,511	3,742,848	3,973,763	4,101,970
TOTAL FIDUCIARY FUND		\$3,517,320	\$3,612,511	\$3,742,848	\$3,973,763	\$4,101,970
GRAND TOTALS		\$50,224,426	\$42,783,871	\$61,414,321	\$47,840,785	\$76,765,710

**VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET
EXPENDITURE SUMMARY COMPARISON**

FUND NAME	FUND #	2019 ACTUAL EXPENDITURES	2020 ACTUAL EXPENDITURES	2021 BUDGET	2021 PROJECTED EXPENDITURES	2022 BUDGET
General	101	21,479,890	21,545,868	23,638,104	23,106,511	23,290,539
Charitable Contributions	206	3,000	2,500	3,500	0	1,000
State Drug Enforcement	201	2,952	19,258	21,000	4,000	4,000
Federal Drug Enforcment	202	202,664	88,549	46,045	37,600	69,600
Motor Fuel Tax	210	1,995,326	1,990,992	2,977,958	2,918,862	2,995,091
TIF #2 - Janes Avenue	220	4,045,576	0	0	0	0
Special Service Area #1 - Seven Bridges	240	0	1,500	2,500	2,000	2,500
Special Service Area #3 - Richfield Place	241	6,242	1,933	6,200	4,100	6,200
Special Service Area #5 - Timbers Edge	242	0	0	4,485	4,485	4,485
Capital Projects Fund	301	6,830,057	3,442,475	12,311,594	4,342,906	26,217,914
Equipment Replacement	302	243,645	214,038	902,000	651,707	270,000
Debt Service	401	1,783,130	2,093,659	2,401,279	2,401,279	2,409,787
Water & Sewer Fund	501	9,156,949	9,026,303	13,286,518	9,447,951	14,749,886
Water & Sewer-Equipment Replacement	502	0	32,990	1,244,030	155,000	1,787,000
Municipal Garage	601	957,675	711,295	826,260	790,621	855,738
Police Pension Benefits	701	3,517,320	3,612,511	3,742,848	3,973,763	4,101,970
GRAND TOTALS		\$50,224,426	\$42,783,871	\$61,414,321	\$47,840,785	\$76,765,710

**VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET
COST CENTER EXPENDITURE SUMMARY COMPARISON**

FUND DEPARTMENT COST CENTER	2019 ACTUAL EXPENDITURES	2020 ACTUAL EXPENDITURES	2021 BUDGET	2021 PROJECTED EXPENDITURES	2022 BUDGET
GENERAL FUND - #101					
Legislative Department					
Mayor & Board of Trustees	184,548	307,152	149,210	141,916	151,222
TOTAL	\$184,548	\$307,152	\$149,210	\$141,916	\$151,222
Administration Departments					
Administration	880,728	951,237	765,985	840,438	852,633
Human Resources	334,346	375,621	346,342	231,078	250,731
Technology	944,547	904,552	1,047,405	967,797	957,942
Legal & Liability	791,827	754,940	887,350	824,272	816,850
TOTAL	\$2,951,448	\$2,986,350	\$3,047,082	\$2,863,585	\$2,878,156
Community Development Department	\$1,199,894	\$1,100,822	\$1,189,259	\$949,660	\$1,144,049
Customer Service	\$211,432	\$235,250	\$258,272	\$201,839	\$199,809
Finance Department	\$805,887	\$845,771	\$802,251	\$783,136	\$796,301
Police Department					
Administration	1,329,134	1,230,876	1,382,340	1,356,856	1,405,715
Patrol	4,560,296	4,622,837	4,966,107	4,952,362	5,046,197
Detective Unit	673,193	676,984	693,777	671,064	702,318
Tactical Unit	705,986	749,010	754,372	717,259	748,038
Community Outreach	344,352	365,380	374,927	357,542	430,938
Community Services	272,721	217,546	268,920	189,567	273,898
Records Section	339,405	401,292	410,600	290,685	279,087
Training	43,596	36,871	50,300	48,800	55,762
TOTAL	\$8,268,683	\$8,300,796	\$8,901,343	\$8,584,135	\$8,941,953
Department of Public Works					
Engineering & Inspection	619,814	609,614	657,636	603,932	532,123
Facilities Maintenance	370,677	420,416	558,812	490,498	413,210
Road Maintenance	1,616,730	1,131,370	1,257,470	1,269,797	1,513,416
Traffic Control	629,302	486,068	568,487	545,684	569,122
Forestry Services	420,113	339,701	373,824	851,914	425,437
Storm Water Management	611,509	552,115	670,667	636,624	678,602
TOTAL	\$4,268,143	\$3,539,282	\$4,086,896	\$4,398,449	\$4,131,910
Rebates, Transfers and Debt					
Rebates	407,659	244,915	420,000	400,000	400,000
Police Pension - Transfer	3,182,194	3,985,531	4,783,791	4,783,791	4,101,970
Debt Service/Other Fund Transfers			0	0	545,169
TOTAL	\$3,589,853	\$4,230,446	\$5,203,791	\$5,183,791	\$5,047,139
FUND TOTALS	\$21,479,888	\$21,545,869	\$23,638,104	\$23,106,511	\$23,290,539

**VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET
COST CENTER EXPENDITURE SUMMARY COMPARISON**

FUND DEPARTMENT COST CENTER	2019 ACTUAL EXPENDITURES	2020 ACTUAL EXPENDITURES	2021 BUDGET	2021 PROJECTED EXPENDITURES	2022 BUDGET
STATE DRUG ENFORCEMENT FUND - #201	\$2,952	\$19,258	\$21,000	\$4,000	\$4,000
FEDERAL DRUG ENFORCEMENT FUND - #202	\$202,664	\$88,549	\$46,045	\$37,600	\$69,600
CHARITABLE CONTRIBUTIONS FUND - #206	\$3,000	\$2,500	\$3,500	\$0	\$1,000
MOTOR FUEL TAX FUND - #210	\$1,995,326	\$1,990,992	\$2,977,958	\$2,918,862	\$2,995,091
TIF #2 - JANES AVENUE - #220	\$4,045,576	\$0	\$0	\$0	\$0
SPECIAL SERVICE AREA #1 - SEVEN BRIDGES - #240	\$0	\$1,500	\$2,500	\$2,000	\$2,500
SPECIAL SERVICE AREA #3 - RICHFIELD PLACE - #241	\$6,242	\$1,933	\$6,200	\$4,100	\$6,200
SPECIAL SERVICE AREA #5 - TIMBER'S EDGE	\$0	\$0	\$4,485	\$4,485	\$4,485
CAPITAL PROJECTS FUND - #301	\$6,830,057	\$3,442,475	\$12,311,594	\$4,342,906	\$26,217,914
EQUIPMENT REPLACEMENT FUND - #302	\$243,645	\$214,038	\$902,000	\$651,707	\$270,000
DEBT SERVICE FUND - #401	\$1,783,130	\$2,093,659	\$2,401,279	\$2,401,279	\$2,409,787

**VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET
COST CENTER EXPENDITURE SUMMARY COMPARISON**

FUND DEPARTMENT COST CENTER	2019 ACTUAL EXPENDITURES	2020 ACTUAL EXPENDITURES	2021 BUDGET	2021 PROJECTED EXPENDITURES	2022 BUDGET
WATER & SEWER FUND - #501					
Department of Public Works					
Bonds - Debt Service			0	0	0
Administration	971,031	1,063,874	1,059,917	983,317	1,064,353
Water Services	7,032,140	6,853,418	9,398,657	6,604,921	10,198,307
Sewer Services	1,116,925	1,048,927	2,498,444	1,545,213	2,552,726
Lift Station Maintenance	36,853	60,082	329,500	314,500	934,500
Sewer Capacity			0	0	0
TOTAL	\$9,156,949	\$9,026,301	\$13,286,518	\$9,447,951	\$14,749,886
WATER & SEWER-EQUIPMENT REPLACEMENT FUND - #502 (new in 2017)	\$0	\$32,989	\$1,244,030	\$155,000	\$1,787,000
VILLAGE GREENS GOLF COURSE FUND - #510	\$0		\$0	\$0	\$0
<i>NOTE: The Village Greens Golf Course Fund was closed due to no longer meeting the requirements of a Proprietary Fund. It's fixed assets were transferred to the Governmental Assets Fund.</i>					
SEVEN BRIDGES GOLF COURSE FUND - #511					
Administration			0	0	0
Transfer of Assets & Debt			0	0	0
2003B General Obligation Bonds			0	0	0
TOTAL	\$0		\$0	\$0	\$0
<i>NOTE: The Seven Bridges Golf Course Fund was closed due to no longer meeting the requirements of a Proprietary Fund. It's fixed assets were transferred to the Governmental Assets Fund. It's last debt payment will be transferred from the General Fund to Debt Service and paid with Golf Course Revenues.</i>					
MUNICIPAL GARAGE FUND - #601.					
Municipal Garage	750,601	549,226	591,279	573,252	617,808
Fuel Services	207,075	162,069	234,981	217,369	237,930
Municipal Garage - Equipment Replacement					
TOTAL	\$957,676	\$711,295	\$826,260	\$790,621	\$855,738
POLICE PENSION BENEFITS FUND - #701	\$3,517,320	\$3,612,511	\$3,742,848	\$3,973,763	\$4,101,970
GRAND TOTAL ALL FUNDS	\$50,224,425	\$42,783,869	\$61,414,321	\$47,840,785	\$76,765,710

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 2019	Actual 2020	Estimated 2021	Adopted 2022
Fund Balance, January 1	\$ 22,417,449	\$ 20,998,449	\$ 20,810,651	\$ 18,806,956
Revenues				
Taxes	\$12,611,601	\$11,652,651	\$ 12,877,350	\$ 13,440,885
Licenses & Permits	\$1,303,461	\$1,236,592	\$ 1,489,997	\$ 1,379,875
Intergovernmental	\$4,508,759	\$6,797,428	\$ 5,433,057	\$ 5,683,850
Charges for Services	\$215,322	\$358,780	\$ 358,675	\$ 271,675
Fines and Forfeits	\$353,802	\$291,916	\$ 262,500	\$ 260,500
Interest	\$490,327	\$699,096	\$ 300,000	\$ 325,000
Miscellaneous	\$366,102	\$90,000	\$ 135,873	\$ 194,244
Total Revenues	\$19,849,374	\$21,126,463	\$ 20,857,452	\$ 21,556,029
Expenditures				
General Government	\$6,687,201	\$6,750,289	\$ 6,416,851	\$ 6,498,701
Public Safety	\$8,165,685	\$8,300,792	\$ 8,453,734	\$ 8,808,264
Highways and Streets	\$3,097,419	\$2,509,254	\$ 3,152,157	\$ 3,047,080
Total Expenditures	\$17,950,305	\$17,560,335	\$ 18,022,742	\$ 18,354,045
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,899,069	\$ 3,566,128	\$ 2,834,710	\$ 3,201,984
Other Financing Sources / Uses				
Transfers In				
Water & Sewer	\$ 194,076	\$ 230,107	\$ 243,864	\$ 275,912
Motor Fuel Tax Fund			\$ -	\$ -
TIF Fund	\$ 15,939	\$ -	\$ -	\$ -
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	\$ (3,182,194)	\$ (3,985,531)	\$ (4,783,791)	\$ (4,647,139)
Capital Projects	\$ -	\$ -	\$ -	\$ -
Equipment Replacement Fund	\$ (347,388)	\$ -	\$ (299,978)	\$ (289,355)
Debt Service Fund	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources / Uses	\$ (3,318,067)	\$ (3,753,924)	\$ (4,838,405)	\$ (4,659,082)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	\$ (1,418,998)	\$ (187,796)	\$ (2,003,695)	\$ (1,457,098)
Fund Balance, December 31	\$ 20,998,449	\$ 20,810,651	\$ 18,806,956	\$ 17,349,858

GENERAL FUND
Five Year Projections
FY 2022 ADOPTED BUDGET

	Actual 2019	Actual 2020	Year-End Est. 2021	Budget 2022	2023	2024	2025	2026
Beginning Balance	\$ 22,417,449	\$ 20,998,449	\$ 20,810,651	\$ 18,806,956	\$ 17,349,857	\$ 15,662,683	\$ 13,780,760	\$ 11,686,006
Revenues	20,060,890	21,358,070	21,102,816	21,833,441	22,092,368	22,365,138	22,633,877	22,906,752
Operating Expenses	17,776,360	17,210,469	17,743,120	18,119,901	18,435,984	18,758,149	19,086,521	19,421,227
Rebates, Debt Service & Transfers	3,589,853	4,230,446	5,183,791	5,047,139	5,251,988	5,397,343	5,550,542	5,702,884
Capital Expenses	113,677	104,954	179,600	123,500	91,569	91,569	91,569	91,569
Surplus/Deficit	(1,419,000)	(187,798)	(2,003,695)	(1,457,099)	(1,687,174)	(1,881,923)	(2,094,755)	(2,308,927)
Total Fund Balances	\$ 20,998,449	\$ 20,810,651	\$ 18,806,956	\$ 17,349,857	\$ 15,662,683	\$ 13,780,760	\$ 11,686,006	\$ 9,377,078
Total Unassigned Fund Balance excluding ARPA	\$ 20,562,651	\$ 17,006,956	\$ 15,549,857	\$ 13,862,683	\$ 11,980,760	\$ 11,686,006	\$ 9,377,078	\$ 6,540,464
Ending Balance/Next Year Operating Expense	95.44%	73.60%	66.76%	58.30%	49.41%	47.26%	37.19%	25.21%

GENERAL FUND
Five Year Projections
Revenues

Revenue Source	Actual 2019	Actual 2020	Year-end Est. 2021	Budget 2022	2023	2024	2025	2026
Property Tax - Village Levy	\$ 58,546	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -	
Property Tax - Police Pension	3,182,194	3,267,165	3,301,350	3,326,000	3,359,260	3,392,853	3,426,781	3,461,049
Property Tax - Township	127,977	132,035	127,500	127,500	128,775	130,063	131,363	132,677
General Sales Tax	4,749,507	4,167,653	5,000,000	5,430,000	5,538,600	5,649,372	5,762,359	5,877,607
Home Rule Sales Tax*	952,200	785,589	985,000	1,063,800	1,085,076	1,106,778	1,128,913	1,151,491
Electric Utility Tax	1,229,996	1,206,560	1,185,000	1,240,000	1,254,880	1,269,939	1,285,178	1,300,600
Telephone Utility Tax	771,399	673,278	580,000	515,000	515,000	515,000	515,000	515,000
Natural Gas Utility Tax	448,819	416,793	497,000	550,000	555,500	561,055	566,666	572,332
Gas Use Tax	328,564	268,598	300,000	312,085	315,206	318,358	321,541	324,757
Water Utility Tax	-	-	-	-	-	-	-	-
Video Gaming Tax	114,709	73,451	150,000	175,000	177,625	180,289	180,289	180,289
Real Estate Transfer Tax	647,690	661,499	751,500	701,500	712,023	722,703	733,543	744,547
Licenses	250,746	252,908	317,075	333,875	333,875	333,875	333,875	333,875
Permits	476,368	437,536	633,000	508,000	508,000	508,000	508,000	508,000
Franchise Fees	576,347	546,148	539,922	538,000	543,380	548,814	548,814	548,814
Income Tax	3,158,462	3,224,631	3,735,177	3,947,300	3,986,773	4,026,641	4,066,907	4,107,576
State Use Tax	1,161,651	1,472,262	1,476,650	1,325,330	1,338,583	1,351,969	1,365,489	1,379,144
State Cannabis Tax	-	28,609	47,480	61,485	62,715	63,969	65,248	66,553
Personal PPTY Repl Tax	22,828	20,387	24,000	27,000	25,000	25,000	25,000	25,000
Grants	21,424	1,820,014	37,250	29,750	22,000	22,000	22,000	22,000
Reimbursements Intergov'l	144,394	231,525	112,510	261,510	261,510	261,510	261,510	261,510
Charges for Service	249,260	358,780	358,675	271,675	271,675	271,675	271,675	271,675
Fines and Forfeits	319,864	291,916	262,500	260,500	260,500	260,500	260,500	260,500
Other Income	856,431	699,096	355,000	496,485	501,450	506,464	511,529	516,644
Transfers	211,518	321,607	326,227	331,646	334,962	338,312	341,695	345,112
Total Revenue	\$ 20,060,890	\$ 21,358,070	\$ 21,102,816	\$ 21,833,441	\$ 22,092,368	\$ 22,365,138	\$ 22,633,877	\$ 22,906,752
Percent Change to Prior Year	-0.05%	6.47%	-1.20%	3.46%	1.19%	1.23%	1.20%	1.21%

Notes:

- Years 2023 and beyond assume growth of 0-2% depending on revenue type

Revenue Assumptions:

Property Tax levy is based on the amount of growth in the Equalized Assessed Valuation from new construction that occurred in 2020.

Sales Tax estimates are subject to change. Used 2018 sales tax numbers for 2021 and 2022 based on current online sales tax trends.

Home Sales Tax estimates are subject to change. Used 2018 sales tax numbers for 2021 and 2022 based on current online sales tax trends.

Electric Utility Tax YTD is up 0.7%. Used three year average for rest of the year and 2022

Telephone Utility Tax is down 17% YTD. assume 8% decline rest of the year based on prior years. 8% decline in 2022

Natural Gas Utility Tax receipts are up 13%. Used three year average for the rest of 2021 and 2022.

Gas Use Tax receipts are down 4%. Used three year average for rest of year and 2022.

Real Estate Transfer Tax revenues are 90% compared to prior period. Year-end estimate increased to \$700,000, which is subject to change. Used prior year average for 2022.

Video Gaming Tax 2021 and 2022 estimate assumes increase in revenues due to additional licenses for Lima Fresca.

Business and other Licenses 2021 assumes 25% reduction due to businesses closed during COVID-19.

Building Permits 2022 expects some decline as single family home developments are completed.

Franchise Fees are based on prior year actuals.

Income Tax IML's assumption is \$128.40 per capita, applied with 2020 Census population.

State Use Tax used IML's estimate of \$43.23 per capita for 2021 and 2022.

State Cannabis Tax used IML's estimate of \$1.39 per capita.

Charges for Service related to engineering are expected to increase in 2021 and 2022 due to large development projects on 75th St., Davey Road, and Woodward.

Fines and Forfeits are projected to decline in 2021 and 2022 due to the SAFE-T Act and the decriminalization of cannabis.

Other Revenue- includes interest and insurance proceeds. Interest income for 2021 and 2022 is based on average of prior years. Proceeds from IPBC are also based on 3-year average.

Transfers reflect the current Water and Sewer transfers of \$90,000 for Liability insurance as well as overhead charges.

GENERAL FUND
Five Year Projections
Total Expenses by Cost Center

Cost Center	Actual 2019	Actual 2020	Year-End Est. 2021	Budget 2022	2023	2024	2025	2026
Legislative	184,548	307,152	141,916	151,222	\$ 153,324	\$ 155,467	\$ 157,654	\$ 159,884
Administration	880,728	951,237	840,438	852,633	870,289	888,316	906,722	925,516
Human Resources	334,346	375,621	231,078	250,731	235,370	239,497	243,704	247,991
Information Technology	944,547	904,552	967,797	957,942	958,621	970,858	983,279	995,889
Legal and Liability	791,827	754,940	824,272	816,850	822,788	831,007	839,310	847,695
Community Development	1,199,894	1,100,822	949,660	1,144,049	1,164,924	1,186,212	1,207,923	1,230,065
Customer Service	211,432	235,250	201,839	199,809	203,999	208,279	212,652	217,118
Finance Admin	805,887	845,771	783,136	796,301	807,115	823,262	839,748	856,582
Police Administration	1,329,134	1,230,876	1,356,856	1,405,715	1,426,538	1,446,587	1,466,960	1,487,660
Police - Patrol	4,560,296	4,622,837	4,952,362	5,046,197	5,145,418	5,247,623	5,351,948	5,458,439
Police - Detective Unit	673,193	676,984	671,064	702,318	716,536	731,056	745,885	761,028
Police - Tactical Unit	705,986	749,010	717,259	748,038	763,039	778,348	793,972	809,917
Police - Community Outreach	344,352	365,380	357,542	430,938	439,381	447,999	456,796	465,777
Police - Community Svc	272,721	217,546	189,567	273,898	278,966	284,134	289,405	294,781
Police - Records Section	339,405	401,292	290,685	279,087	284,958	290,956	297,082	303,340
Police - Training	43,596	36,871	48,800	55,762	56,877	58,015	59,175	60,359
PW - Engineering	619,814	609,614	603,932	532,123	540,363	542,749	551,283	559,968
PW - Facilities Maintenance	370,677	420,416	490,498	413,210	408,099	413,752	419,498	425,340
PW - Road Maintenance	1,616,730	1,131,370	1,269,797	1,513,416	1,548,546	1,570,736	1,593,294	1,616,226
PW - Traffic Control	629,302	486,068	545,684	569,122	580,885	589,746	598,767	607,952
PW - Forestry	420,113	339,701	851,914	425,437	434,105	440,279	446,556	452,937
PW - Storm Water Management	611,509	552,115	636,624	678,602	693,090	704,516	716,154	728,009
Transfers & Rebates	3,589,853	4,230,446	5,183,791	5,047,139	5,251,988	5,397,343	5,550,542	5,702,884
TOTAL	\$ 21,479,890	\$ 21,545,868	\$ 23,106,511	\$ 23,290,540	\$ 23,785,218	\$ 24,246,738	\$ 24,728,309	\$ 25,215,357
Percent Change to Prior Year	4.00%	0.31%	7.24%	0.80%	2.12%	1.94%	1.99%	1.97%

GENERAL FUND
Five Year Projections
Total Operating Expenses by Cost Center

<i>Cost Center</i>	<i>Actual 2019</i>	<i>Actual 2020</i>	<i>Year-End Est. 2021</i>	<i>Budget 2022</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>	<i>2026</i>
Legislative	\$ 184,548	\$ 307,152	\$ 141,916	\$ 151,222	\$ 153,324	\$ 155,467	\$ 157,654	\$ 159,884
Administration	879,436	951,237	840,438	852,633	870,289	888,316	906,722	925,516
Human Resources	334,346	375,621	231,078	230,731	234,781	238,908	243,115	247,402
Information Technology	940,164	822,604	914,297	919,442	931,496	943,733	956,154	968,764
Legal and Liability	791,827	754,940	824,272	813,850	821,989	830,208	838,510	846,896
Community Development	1,199,894	1,100,822	949,660	1,144,049	1,164,924	1,186,212	1,207,923	1,230,065
Customer Service	211,432	235,250	201,839	199,809	203,999	208,279	212,652	217,118
Finance Admin	805,887	845,771	783,136	791,301	807,115	823,262	839,748	856,582
Police Administration	1,329,134	1,230,876	1,356,856	1,405,715	1,425,448	1,445,498	1,465,870	1,486,571
Police - Patrol	4,544,004	4,622,837	4,941,362	5,032,197	5,132,327	5,234,532	5,338,857	5,445,348
Police - Detective Unit	673,193	676,984	671,064	702,318	716,536	731,056	745,885	761,028
Police - Tactical Unit	705,986	749,010	717,259	748,038	763,039	778,348	793,972	809,917
Police - Community Outreach	344,352	365,380	357,542	430,938	439,381	447,999	456,796	465,777
Police - Community Svc	272,721	217,546	189,567	273,898	278,966	284,134	289,405	294,781
Police - Records Section	339,405	401,292	290,685	279,087	284,958	290,956	297,082	303,340
Police - Training	43,596	36,871	48,800	55,762	56,877	58,015	59,175	60,359
PW - Engineering	619,814	609,614	597,932	526,123	534,363	542,749	551,283	559,968
PW - Facilities Maintenance	370,677	410,201	384,398	393,210	398,771	404,424	410,170	416,012
PW - Road Maintenance	1,552,314	1,130,851	1,269,797	1,509,416	1,531,246	1,553,437	1,575,995	1,598,927
PW - Traffic Control	602,008	473,795	542,684	556,122	564,825	573,686	582,707	591,892
PW - Forestry	420,113	339,701	851,914	425,437	431,510	437,684	443,961	450,342
PW - Storm Water Management	611,509	552,115	636,624	678,602	689,820	701,246	712,884	724,739
TOTAL	\$ 17,776,360	\$ 17,210,469	\$ 17,743,120	\$ 18,119,901	\$ 18,435,984	\$ 18,758,149	\$ 19,086,521	\$ 19,421,227
Percent Change to Prior Year	0.29%	-3.18%	3.09%	2.12%	1.74%	1.75%	1.75%	1.75%

GENERAL FUND
Five Year Projections
Non-Personnel Operating Expenses

<i>Cost Center</i>	Actual 2019	Actual 2020	Year-End Est. 2021	Budget 2022	2023	2024	2025	2026
Legislative	\$ 138,043	\$ 266,245	\$ 95,410	\$ 105,080	\$ 107,182	\$ 109,325	\$ 111,512	\$ 113,742
Administration	83,248	63,736	119,405	84,173	85,856	87,574	89,325	91,112
Human Resources	47,834	31,995	71,286	66,986	67,656	68,332	69,016	69,706
Information Technology	697,622	576,422	678,982	654,490	661,035	667,645	674,322	681,065
Legal & Liability	791,827	754,940	824,272	813,850	821,989	830,208	838,510	846,896
Community Development	233,819	188,424	274,511	282,225	285,047	287,898	290,777	293,684
Customer Service	964	2,275	11,847	1,613	1,629	1,645	1,662	1,678
Finance Department	65,683	75,662	114,287	82,590	83,416	84,250	85,093	85,943
Police Administration	738,522	600,949	848,618	867,228	875,901	884,660	893,506	902,441
Police - Patrol	390,204	301,088	417,474	441,720	446,137	450,599	455,105	459,656
Police - Detectives	57,732	48,441	56,298	61,292	61,905	62,524	63,149	63,781
Police - Tactical	34,874	32,558	32,899	35,749	36,106	36,468	36,832	37,201
Police - Community Outreach	12,652	7,882	9,156	59,512	60,107	60,708	61,315	61,928
Police - Community Svc	53,295	39,045	50,201	57,639	58,215	58,798	59,386	59,979
Police - Records Section	22,385	20,282	18,875	24,175	24,659	25,152	25,655	26,168
Police - Training	43,596	36,871	48,800	55,762	56,877	58,015	59,175	60,359
PW - Engineering	326,553	325,271	352,420	245,381	247,835	250,313	252,816	255,344
PW - Facilities Maintenance	230,201	276,953	248,669	248,610	251,096	253,607	256,143	258,705
PW - Road Maintenance	956,104	560,837	654,342	873,360	882,094	890,915	899,824	908,822
PW - Traffic Control	343,730	212,954	279,493	280,014	282,814	285,642	288,499	291,384
PW - Forestry	269,483	181,366	693,943	261,868	264,487	267,132	269,803	272,501
PW - Storm Water Management	229,713	177,741	256,282	271,545	274,260	277,003	279,773	282,571
TOTAL	\$ 5,768,085	\$ 4,781,936	\$ 6,157,470	\$ 5,874,862	\$ 5,936,303	\$ 5,998,412	\$ 6,061,197	\$ 6,124,665
<i>Percent Change to Prior Year</i>	<i>-0.60%</i>	<i>-17.10%</i>	<i>28.77%</i>	<i>-4.59%</i>	<i>1.05%</i>	<i>1.05%</i>	<i>1.05%</i>	<i>1.05%</i>

GENERAL FUND
Five Year Projections
Personnel Expenses - Salaries

Cost Center	Actual 2019	Actual 2020	Year-End Est. 2021	Budget 2022	2023	2024	2025	2026
Legislative	\$ 46,505	\$ 40,907	\$ 46,506	\$ 46,142	\$ 46,142	\$ 46,142	\$ 46,142	\$ 46,142
Administration	723,853	815,622	652,259	708,139	722,302	736,748	751,483	766,512
Human Resources	246,989	312,661	147,770	153,223	156,287	159,413	162,601	165,854
Information Technology	231,093	231,375	215,292	243,908	248,786	253,762	258,837	264,014
Community Development	859,576	814,872	596,268	780,251	795,856	811,774	828,009	844,569
Customer Service	193,094	215,057	171,933	177,175	180,719	184,333	188,020	191,780
Finance Department	660,200	706,111	598,096	627,298	639,844	652,641	665,694	679,008
Police Administration	553,703	598,387	475,080	509,385	519,573	529,964	540,563	551,375
Police - Patrol	3,751,574	3,900,624	4,065,158	4,200,190	4,284,194	4,369,878	4,457,275	4,546,421
Police - Detectives	539,869	539,725	530,175	562,550	573,801	585,277	596,983	608,922
Police - Tactical	603,117	643,769	633,206	672,541	685,992	699,712	713,706	727,980
Police - Community Outreach	300,361	310,042	300,629	329,520	336,110	342,833	349,689	356,683
Police - Community Svc	194,174	165,969	126,649	199,638	203,631	207,703	211,857	216,095
Police - Records Section	279,639	343,773	236,377	225,952	230,471	235,080	239,782	244,578
PW - Engineering	268,211	265,872	230,321	263,579	268,851	274,228	279,712	285,306
PW - Facilities Maintenance	119,956	115,364	114,888	126,316	128,842	131,419	134,048	136,729
PW - Road Maintenance	555,114	524,772	571,498	598,510	610,480	622,690	635,144	647,846
PW - Traffic Control	218,873	222,350	220,301	238,026	242,787	247,642	252,595	257,647
PW - Forestry	144,576	140,450	138,471	145,254	148,159	151,122	154,145	157,228
PW - Storm Water Management	352,135	350,486	343,710	370,920	378,338	385,905	393,623	401,496
TOTAL	\$ 10,842,612	\$ 11,258,186	\$ 10,414,587	\$ 11,178,517	\$ 11,401,165	\$ 11,628,265	\$ 11,859,908	\$ 12,096,183
Percent Change to Prior Year	-0.32%	3.83%	-7.49%	7.34%	1.99%	1.99%	1.99%	1.99%

Assumptions:

- Salaries pool 3%
- Social Security -6.2%
- Medicare -1.45%
- FY2022 IMRF Rate 9.74%

GENERAL FUND
Five Year Projections
Personnel Expenses - Insurance

<i>Cost Center</i>	Actual 2019	Actual 2020	Year-End Est. 2021	Budget 2022	2023	2024	2025	2026
Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	72,334	71,878	68,774	60,321	62,131	63,995	65,914	67,892
Human Resources	39,522	30,965	12,022	10,522	10,838	11,163	11,498	11,843
Information Technology	11,449	14,807	20,023	21,044	21,675	22,326	22,995	23,685
Community Development	106,499	97,526	78,881	81,573	84,020	86,541	89,137	91,811
Customer Service	17,374	17,919	18,059	21,021	21,652	22,301	22,970	23,659
Finance Admin	80,004	63,998	70,753	81,413	83,855	86,371	88,962	91,631
Police Administration	36,909	31,540	33,158	29,102	29,975	30,874	31,801	32,755
Police - Patrol	402,226	421,124	458,730	390,287	401,996	414,055	426,477	439,271
Police - Detectives	75,592	88,818	84,591	78,476	80,830	83,255	85,753	88,325
Police - Tactical	67,995	72,684	51,154	39,748	40,940	42,169	43,434	44,737
Police - Community Outreach	31,340	47,456	47,757	41,906	43,163	44,458	45,792	47,166
Police - Community Svc	25,252	12,532	12,717	16,621	17,120	17,633	18,162	18,707
Police - Records Section	37,381	37,236	35,433	28,960	29,829	30,724	31,645	32,595
PW - Engineering	25,050	18,471	15,191	17,163	17,678	18,208	18,754	19,317
PW - Facilities Maintenance	20,520	17,884	20,841	18,284	18,833	19,397	19,979	20,579
PW - Road Maintenance	41,096	45,242	43,957	37,546	38,672	39,833	41,028	42,258
PW - Traffic Control	39,406	38,492	42,890	38,082	39,224	40,401	41,613	42,862
PW - Forestry	6,054	17,884	19,500	18,315	18,864	19,430	20,013	20,614
PW - Storm Water Management	29,661	23,888	36,632	36,137	37,221	38,338	39,488	40,673
TOTAL	\$ 1,165,662	\$ 1,170,347	\$ 1,171,063	\$ 1,066,521	\$ 1,098,517	\$ 1,131,472	\$ 1,165,416	\$ 1,200,379
Percent Change to Prior Year	11.56%	0.40%	0.06%	-8.93%	3.00%	3.00%	3.00%	3.00%

Assumptions:

- Insurance - 3% assumption used in 2023-2026

GENERAL FUND
Five Year Projections
Capital Requests by Cost Center

Cost Center	Actual 2019	Actual Year-end Est. 2020	Actual Year-end Est. 2021	Budget 2022	2023	2024	2025	2026
Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	1,292	-	-	-	323	323	323	323
Human Resources	-	-	-	20,000	589	589	589	589
Information Technology	4,383	81,948	53,500	38,500	27,125	27,125	27,125	27,125
Legal and Liability	-	-	-	3,000	799	799	799	799
Community Development	-	-	-	-	-	-	-	-
Customer Service	-	-	-	-	-	-	-	-
Finance Admin	-	-	-	5,000	-	-	-	-
Police Administration	-	-	-	-	1,089	1,089	1,089	1,089
Police - Patrol	16,292	-	11,000	14,000	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	6,000	-	-	-	-
PW - Facilities Maintenance	-	10,215	106,100	20,000	9,328	9,328	9,328	9,328
PW - Road Maintenance	64,416	519	-	4,000	17,299	17,299	17,299	17,299
PW - Traffic Control	27,294	12,272	3,000	13,000	16,060	16,060	16,060	16,060
PW - Forestry	-	-	-	-	2,595	2,595	2,595	2,595
PW - Storm Water Management	-	-	-	-	3,270	3,270	3,270	3,270
TOTAL	\$ 113,677	\$ 104,954	\$ 179,600	\$ 123,500	\$ 91,569	\$ 91,569	\$ 91,569	\$ 91,569
Percent Change to Prior Year	115.81%	-7.67%	71.12%	-31.24%	-25.86%	0.00%	0.00%	0.00%

Notes:

- Capital Projects over \$20,000 are budgeted for in the Capital Projects Fund
- Years 2023 and beyond assume capital requests based on prior year averages

GENERAL FUND
Five Year Projections
Transfers & Rebates

	Actual 2019	Actual 2020	Year-End Est. 2021	Budget 2022	2023	2024	2025	2026
Transfers								
Police Pension Transfer (1)	\$ 3,182,194	\$ 3,985,531	\$ 4,783,791	\$ 4,647,139	\$ 4,786,553	\$ 4,930,150	\$ 5,078,054	\$ 5,230,396
Rebates								
Economic Devel Rebates (2)	\$ 407,659	\$ 244,915	\$ 400,000	\$ 400,000	\$ 465,435	\$ 467,193	\$ 472,488	\$ 472,488
Water Meter Replacement Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 3,589,853	\$ 4,230,446	\$ 5,183,791	\$ 5,047,139	\$ 5,251,988	\$ 5,397,343	\$ 5,550,542	\$ 5,702,884

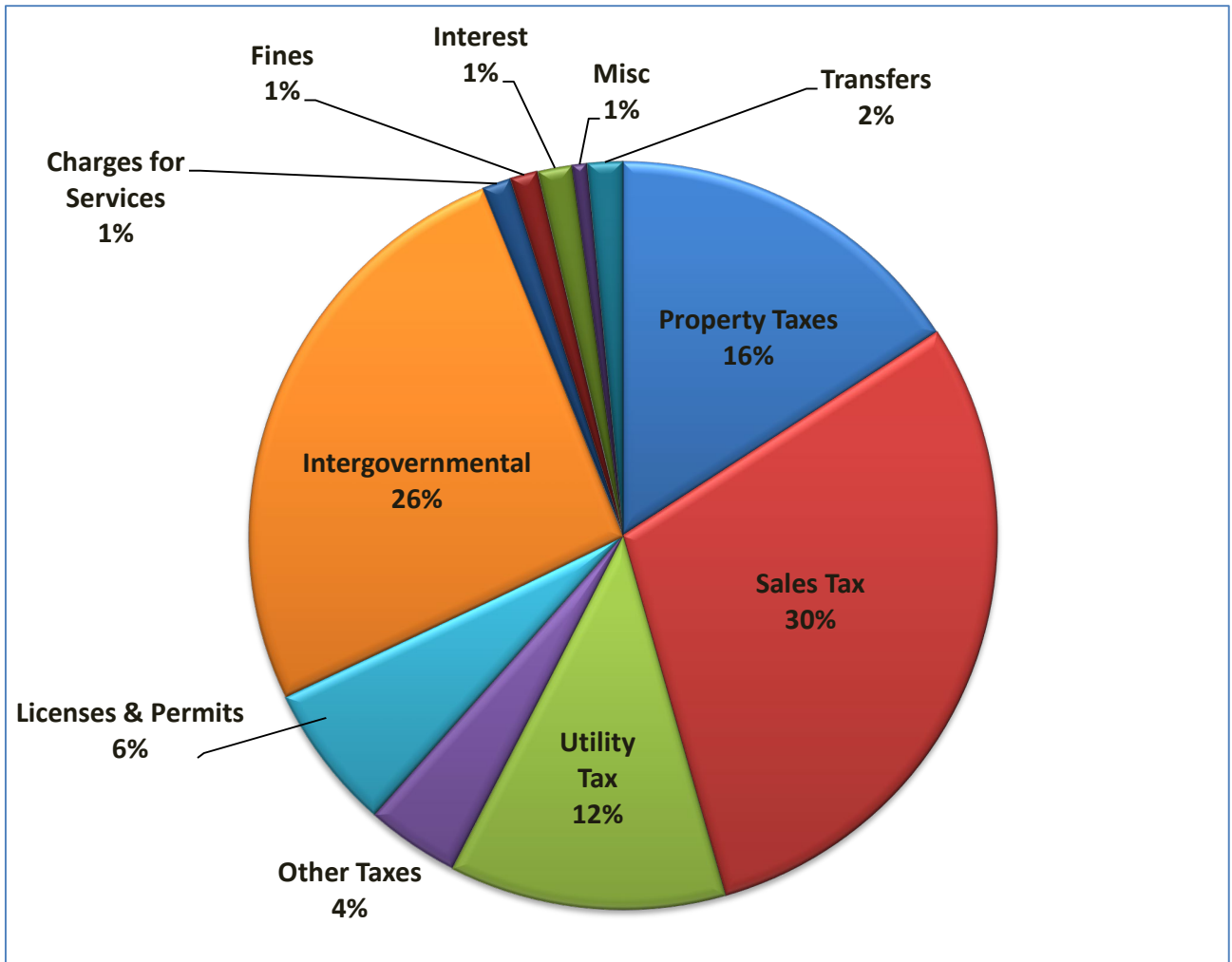
NOTES:

1) Increase is due to pension funding policy changes, which include:

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

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

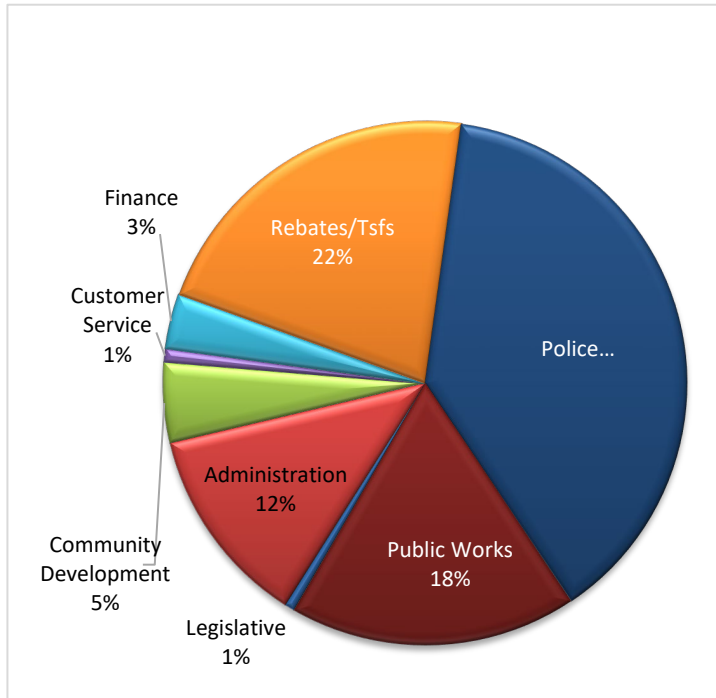
GENERAL FUND REVENUES



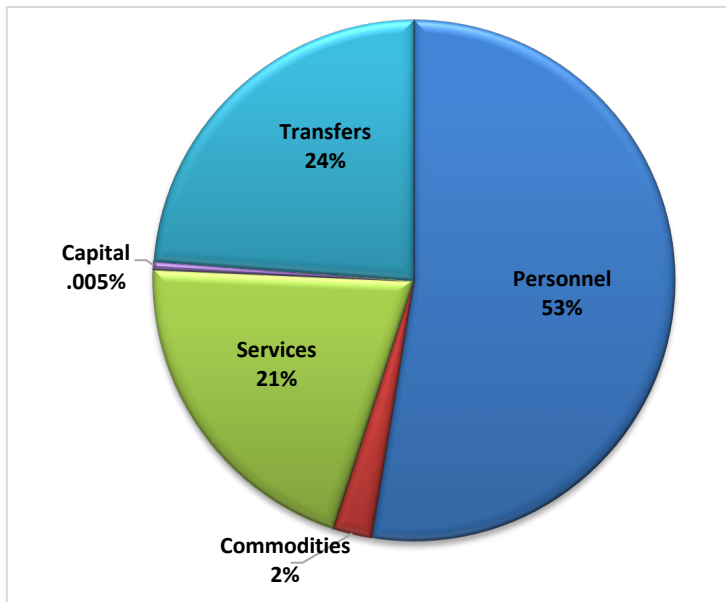
Property Taxes	\$3,453,500
Sales Taxes	6,493,800
Utility Taxes	2,617,085
Other Taxes	876,500
Licenses & Permits	1,379,875
Intergovernmental Revenue	5,683,850
Charges for Services	271,675
Fines & Forfeits	260,500
Interest	325,000
Other	140,010
Transfers	331,646
	<u>\$21,833,441</u>

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

GENERAL FUND EXPENDITURES



Legislative	\$151,222
Administration	\$2,878,156
Community Development	\$1,144,049
Customer Service	\$199,809
Finance	\$796,301
Rebates/Debt Service/Transfers	\$5,047,139
Police Department	\$8,941,953
Public Works	\$4,131,910
Total General Fund Expenditures	\$23,290,539



Personnel	\$12,245,038
Commodities	562,374
Services	4,811,507
Capital	123,500
Transfers	5,548,120
Total General Fund Expenditures	\$23,290,539

LEGISLATIVE

➤ 1011111

Legislative

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Legislative Department Summary

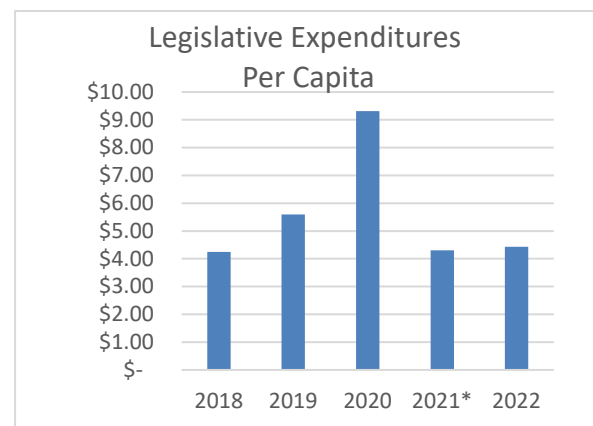
The Mayor and six Village Board of Trustees are elected at large by the residents of Woodridge. The Village Board is the legislative body which serves as the community's decision makers. The Village Board approves the budget and determines the tax rate. They establish the community's goals, major projects,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

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

Cost Centers	Account/Org Code	2022 Budget Cost Center Total:
Mayor & Board of Trustees	1011111	151,222
Total Departmental Budget		\$ 151,222

Expenditures per Capita for Legislative:				
Year	Population	Expenditures	\$ Per Capita	
2018	32,971	\$ 140,091	\$	4.25
2019	32,971	\$ 184,547	\$	5.60
2020	32,971	\$ 307,152	\$	9.32
2021*	32,971	\$ 141,916	\$	4.30
2022	34,158	\$ 151,222	\$	4.43

* Reflects year-end estimate



VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Legislative Department

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



Goals and Objectives for 2022:

- 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:

- Ratified Emergency Actions to manage the cleanup following the June 20, 2021 tornado.
- Disseminated absentee voting, precinct location, and other voter-related information to the public.
- Managed local election process; oversaw the placement of a referendum question on the ballot and carried out public information campaign.
- Hosted inauguration parade and swearing in ceremony following April 2021 election.
- 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, to finalize board direction and amend the Village Code accordingly.
- Received, processed, and coordinated the response to approximately 160 Freedom of Information Act (FOIA) requests submitted during the 2021 calendar year.
- Updated Village Code language to reflect changes at the local and state level.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Legislative Department

	<i>Actual 2019</i>	<i>Actual 2020</i>	<i>Revised Budget 2021</i>	<i>Year-End Estimate 2021</i>	<i>Adopted Budget 2022</i>
Personnel	\$46,505	\$40,907	\$46,510	\$46,506	\$46,142
Commodities	2,055	1,634	2,000	1,100	2,000
Services/Charges	135,988	264,611	100,700	94,310	103,080
Capital	0	0	0		0
Total	\$184,548	\$307,152	\$149,210	\$141,916	\$151,222

Personnel Summary

	<i>Actual 2019</i>	<i>Actual 2020</i>	<i>Revised Budget 2021</i>	<i>Year-End Estimate 2021</i>	<i>Adopted Budget 2022</i>
Mayor	1.00	1.00	1.00	1.00	1.00
Village Trustees	6.00	6.00	6.00	6.00	6.00
Village Clerk	1.00	1.00	1.00	1.00	1.00
Total Elected	8.00	8.00	8.00	8.00	8.00

ADMINISTRATION

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

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Administration Department Summary

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

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

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 2022 BUDGET

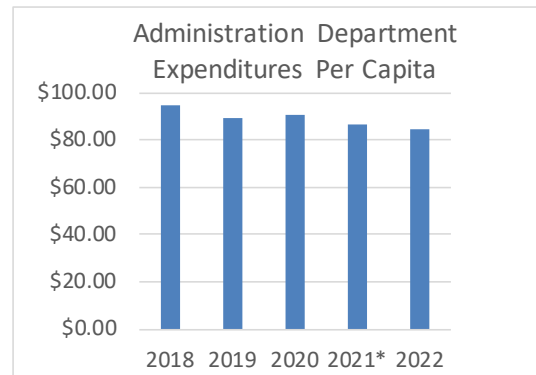
Administration Department Summary

Cost Centers	Account/Org Code	2022 Budget
		Cost Center Total:
Administration	1011210	852,633
Human Resources	1011220	250,731
Technology	1011221	957,942
Legal & Liability	1011222	816,850
Total Departmental Budget		\$ 2,878,156

Expenditures per Capita for Administration:

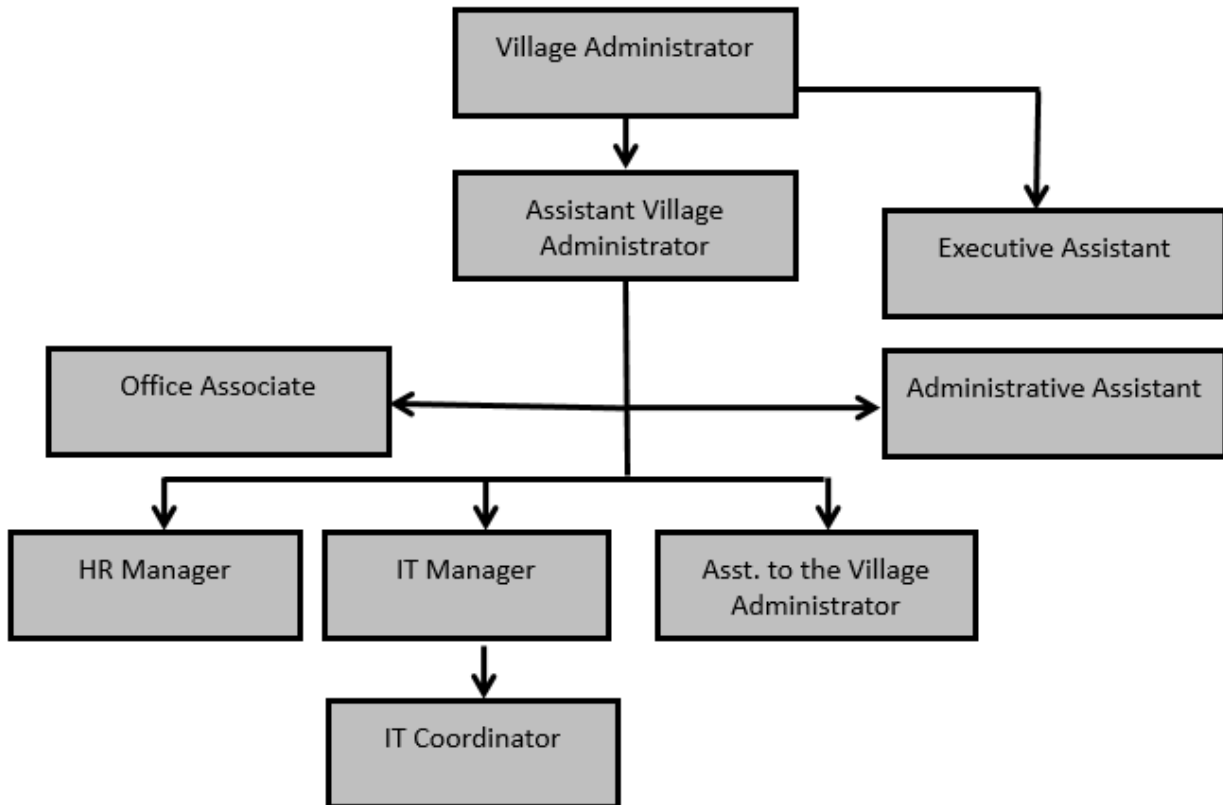
Year	Population	Expenditures	\$ Per Capita
2018	32,971	\$ 3,117,036	\$ 94.54
2019	32,971	\$ 2,951,447	\$ 89.52
2020	32,971	\$ 2,986,350	\$ 90.58
2021*	32,971	\$ 2,863,585	\$ 86.85
2022	34,158	\$ 2,878,156	\$ 84.26

*Reflects year-end estimate



VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET
Administration Department Summary

ADMINISTRATION DEPARTMENT ORGANIZATIONAL CHART



VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Administration Cost Center

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



Goals and Objectives Calendar Year 2022:

- Support the launching of the Human Relations Advisory Committee.
- Coordinate commencement of the comprehensive update of the Municipal Code.
- Support efforts relating to strategic management, public relations, community events and intergovernmental coordination.
- Coordinate purchasing process to install a new electronic message board at municipal campus entry.
- Expand community engagement efforts to broaden participation across the community.

Accomplishments:

- Managed selection and roll out of the new Green Electric Aggregation contract.
- Partnered to support two COVID Vaccine Clinics and assisted residents in obtaining vaccines throughout the County.
- Provided Tornado Response efforts to manage storm debris collection and managing volunteers.
- Coordinated communication throughout the duration of the tornado emergency and recover/rebuild phases.
- Supported the Neighbors Helping Neighbors events, Rotary fundraiser, and NHN Fundraising BBQ.
- Onboarded multiple new employees and supported operations during employee vacancies.
- Coordinated Community Recognition Annual Awards Ceremony.
- Oversaw renewal of the Tyler-Munis ERP Contract
- Facilitated the Cannabis referendum process and community engagement around the potential reconsideration of the cannabis sales ban.
- Provided significant support to FOIA inquiries.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Administration Cost Center

	<i>Actual</i> <u>2019</u>	<i>Actual</i> <u>2020</u>	<i>Revised</i> <i>Budget</i> <u>2021</u>	<i>Year-End</i> <i>Estimate</i> <u>2021</u>	<i>Adopted</i> <i>Budget</i> <u>2022</u>
Personnel	\$796,187	\$887,501	\$686,939	721,033	\$768,460
Commodities	5,598	8,428	5,775	4,900	5,400
Services/Charges	69,060	50,718	64,994	106,228	70,019
Capital Outlay	1,292	0	0	0	0
Internal Services/Other	8,591	4,590	8,277	8,277	8,754
Total	\$880,728	\$951,237	\$765,985	\$840,438	\$852,633

Personnel Summary

	<i>Actual</i> <u>2019</u>	<i>Actual</i> <u>2020</u>	<i>Revised</i> <i>Budget</i> <u>2021</u>	<i>Year-End</i> <i>Estimate</i> <u>2021</u>	<i>Adopted</i> <i>Budget</i> <u>2022</u>
Village Administrator	1.00	1.00	1.00	1.00	1.00
Assistant Village Administrator	1.00	1.00	1.00	1.00	1.00
Assistant to the Village Administrator	1.00	1.00	1.00	0.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Admin. Assistant*	1.00	0.00	0.00	1.00	1.00
Office Associate**	1.00	0.00	0.63	0.63	0.63
Grand Total - FT Equivalents	6.00	4.00	4.63	4.63	5.63

*The Administrative Assistant and Office Associate retired in 2020. The Office Associate was changed to a part-time position.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Human Resources Cost Center

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



Goals and Objectives Calendar Year 2022:

- 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.

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 2022 BUDGET

Human Resources Cost Center

Cost Center Summary

	<i>Actual 2019</i>	<i>Actual 2020</i>	<i>Revised Budget 2021</i>	<i>Year-End Estimate 2021</i>	<i>Adopted Budget 2022</i>
Personnel	\$286,511	\$343,626	\$280,606	\$159,792	\$163,745
Commodities	0	0	500	200	\$200
Services/Charges	47,834	31,995	65,236	71,086	\$66,786
Capital Outlay	0	0	0	0	\$20,000
Total	\$334,345	\$375,621	\$346,342	\$231,078	\$250,731

Personnel Summary

	<i>Actual 2019</i>	<i>Actual 2020</i>	<i>Revised Budget 2021</i>	<i>Year-End Estimate 2021</i>	<i>Adopted Budget 2022</i>
HR Manager	1.00	1.00	1.00	1.00	1.00
HR Coordinator*	1.00	0.00	1.00	0.00	0.00
Grand Total - FT Equivalents	2.00	1.00	2.00	1.00	1.00

**The HR Coordinator retired in 2020. The job duties of the HR Coordinator were transferred to the Administrative Assistant in the Administration Cost Center.*

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Technology Cost Center

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



Goals and Objectives Calendar Year 2022:

- Provide technical assistance and user support to Village staff to ensure the continuity of business processes.
- Support the Village's Enterprise Resource Planning (ERP) software.
- Support GIS Specialist in meeting the Village's GIS team's goals.
- Support members of the WCTV cable crew through technical support, monthly meetings, and an annual video production training class.
- Maximize both our Internet lines and create a failover for the Tyler ERP System.
- Assist with technology plans for the new facility.
- Upgrade our Tyler Munis ERP system to 2019.1.
- Develop Tyler Munis in-house support expertise.

Accomplishments:

- Completed new computer hardware roll out including bid, award, purchase, and installation.
- Switched our onsite Exchange email system to cloud based o365.
- Assisted PD with Body Camera installation.
- Upgraded our backend Cisco Firewalls and Switches and VPN.
- Rollout of Verizon's free iPhone upgrades for our Village staff.
- Implemented and supported Board Room Zoom hybrid capabilities.
- Ongoing test emails to our users using KnowBe4 training.
- Managed Hafnium Hack and made improvements to infrastructure.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Technology Cost Center

	<i>Actual</i> <u>2019</u>	<i>Actual</i> <u>2020</u>	<i>Revised</i> <i>Budget</i> <u>2021</u>	<i>Year-End</i> <i>Estimate</i> <u>2021</u>	<i>Adopted</i> <i>Budget</i> <u>2022</u>
Personnel	\$242,542	\$246,182	\$255,026	\$235,315	264,952
Commodities	7,842	5,128	4,000	4,000	5,000
Services/Charges	635,132	571,294	629,860	670,713	649,490
Capital Outlay	4,383	81,948	154,250	53,500	38,500
Internal Services/Other	54,648	0	4,269	4,269	0
Total	<u>\$944,547</u>	<u>\$904,552</u>	<u>\$1,047,405</u>	<u>\$967,797</u>	<u>\$957,942</u>

Personnel Summary

	<i>Actual</i> <u>2019</u>	<i>Actual</i> <u>2020</u>	<i>Revised</i> <i>Budget</i> <u>2021</u>	<i>Year-End</i> <i>Estimate</i> <u>2021</u>	<i>Adopted</i> <i>Budget</i> <u>2022</u>
IT Manager	1.00	1.00	1.00	1.00	1.00
IT Coordinator*	1.00	0.00	1.00	0.00	1.00
Grand Total - FT Equivalents	<u>2.00</u>	<u>1.00</u>	<u>2.00</u>	<u>1.00</u>	<u>2.00</u>

*The IT Coordinator separated from the Village in 2020.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Legal and Liability Cost Center

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

Goals and Objectives Calendar Year 2022:

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

Accomplishments:

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

Cost Center Summary

	<i>Actual 2019</i>	<i>Actual 2020</i>	<i>Revised Budget 2021</i>	<i>Year-end Estimate 2021</i>	<i>Adopted Budget 2022</i>
Commodities	\$1,037	\$47	\$300	\$300	\$300
Services/Charges	790,790	754,893	884,050	823,972	813,550
Capital Outlay	0	0	3,000	0	3,000
Total	\$791,827	\$754,940	\$887,350	\$824,272	\$816,850

COMMUNITY DEVELOPMENT

- 1011310 Community Development

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Community Development Summary

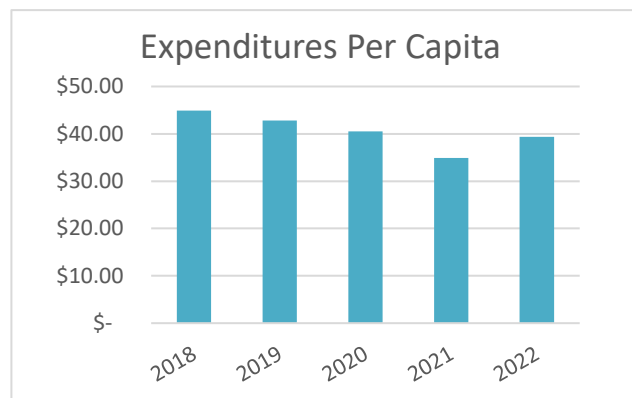
The Community Development Department administers the orderly growth of the community by ensuring quality development through superior customer service, which adheres to the goals and objectives established by the residents, Mayor and Village Board. The department provides assistance to local businesses,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

Core Goals of the Community Development Department:

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

		<u>2022 Budget</u>
Cost Centers	Account Number/Org Code	Cost Center Total:
Community Development	1011310	\$1,144,049
Customer Service	1011410	\$199,809
Total		<u>\$1,343,858</u>

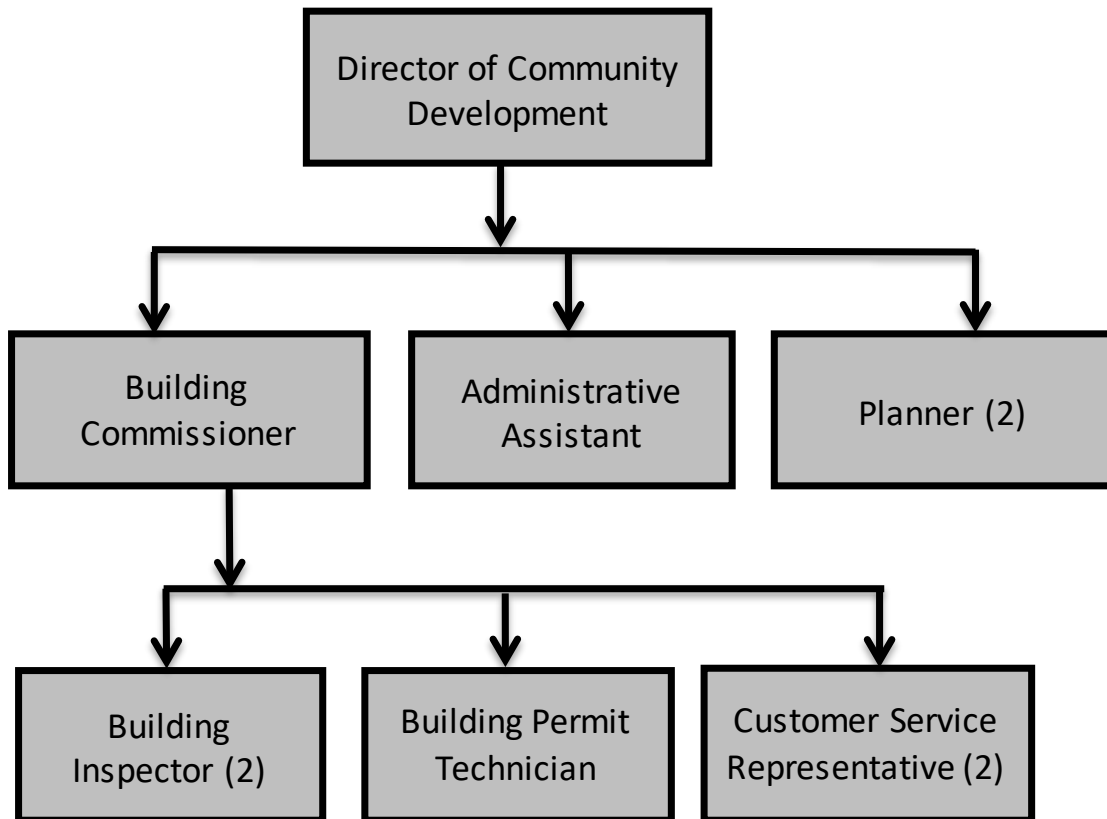
Year	Population	Expenditures	\$ Per Capita
2018	32,971	\$ 1,480,230	\$ 44.89
2019	32,971	\$ 1,411,326	\$ 42.81
2020	32,971	\$ 1,336,072	\$ 40.52
2021	32,971	\$ 1,151,499	\$ 34.92
2022	34,158	\$ 1,343,858	\$ 39.34



VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Community Development Summary

COMMUNITY DEVELOPMENT ORGANIZATIONAL CHART



VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Community Development Department

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

Goals and Objectives for Calendar Year 2022:

- Complete the 2021 Economic Development Report
- 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
- 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 the 4th Quarter of 2022 in line with the successful update of the village's Tyler Munis software and module configuration ability



Accomplishments:

- Based on staff efforts as it relates to the Census, the following Census results were realized to assist with the Village's long-term planning efforts:
 - Woodridge population grew by an estimated 8.1%, between 2000-2019, almost twice as fast as the rest of the Chicago metropolitan area!
 - Median income in Woodridge is estimated at \$86,094, which is lower than DuPage County at \$92,809 but higher than the CMAP Region at \$73,572.
 - A median-income family in Woodridge pays about 33% towards housing, whereas a moderate-income family (80% of median income) pays 42% of their income towards housing costs.
 - Woodridge is getting older. The 2015-2019 median age is 38.1, as opposed to 32.8 in the year 2000!
- Staff Planner received National recognition from the American Planning Association for his contributions to the profession.
- The Village reached the \$2 million mark in cost of construction permits for solar panel installations in 2021. Additionally, the Village was able to implement the final milestones to reach SolSmart Gold status – the highest designation achievable. SolSmart is a national program designed to recognize communities that have taken key steps to address solar energy and foster the growth of solar markets. The Village obtained SolSmart Bronze and Platinum status in 2019. In addition to SolSmart Gold designation, Woodridge also earned a Special Recognition Award for earning over 60% of the available points in the Inspection criteria category through the efforts of our building inspection team.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Community Development Department

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2019</i>	<i>2020</i>	<i>Budget</i>	<i>Estimate</i>	
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Personnel	\$966,075	\$912,398	\$950,381	\$675,149	\$861,824
Commodities	2,023	4,241	2,000	2,230	2,200
Services/Charges	222,095	177,796	228,256	263,659	271,788
Capital Outlay	0	0	0	0	0
Tranfers/Non-Operating	9,701	6,387	8,622	8,622	8,237
Total	\$1,199,894	\$1,100,822	\$1,189,259	\$949,660	\$1,144,049

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2019</i>	<i>2020</i>	<i>Budget</i>	<i>Estimate</i>	
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Director (CD)	1.00	1.00	1.00	1.00	1.00
Building Commissioner	0.75	0.75	0.75	0.75	0.75
Senior Planner*	1.00	0.00	0.00	0.00	0.00
Planner	1.00	1.00	1.00	2.00	2.00
Building Inspector*	2.00	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
Office Associate	0.75	0.00	0.00	0.00	0.00
Intern	0.00	0.00	0.00	0.00	0.00
Grand Total - FT Equivalents	8.50	5.75	6.75	7.75	7.75

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

The Senior Planner position was eliminated and a second Planner position was created in its place.

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

CUSTOMER SERVICE

➤ 1011410

Customer Service

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Customer Service Cost Center

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



Goals and Objectives for Calendar Year 2022:

- 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 2020
- Nearly 23,200 financial transactions occurred at the front counter in 2020

Cost Center Summary

	<i>Actual</i> <u>2019</u>	<i>Actual</i> <u>2020</u>	<i>Revised</i> <i>Budget</i> <u>2021</u>	<i>Year End</i> <i>Estimate</i> <u>2021</u>	<i>Adopted</i> <u>2022</u>
Personnel	\$210,468	\$232,975	\$256,659	\$189,992	\$198,196
Commodities	179	154	400	400	400
Services/Charges	785	2,121	1,213	11,447	1,213
Capital Outlay	0	0	0	0	0
Transfers, Non-Operating	0	0	0	0	0
Total	\$211,432	\$235,250	\$258,272	\$201,839	\$199,809

Personnel Summary

	<i>Actual</i> <u>2019</u>	<i>Actual</i> <u>2020</u>	<i>Revised</i> <i>Budget</i> <u>2021</u>	<i>Year End</i> <i>Estimate</i> <u>2021</u>	<i>Adopted</i> <u>2022</u>
Office Associate*	2.38	2.13	2.00	2.00	2.00
Building Commissioner	0.25	0.25	0.25	0.25	0.25
Grand Total - FT Equivalents	2.63	2.38	2.25	2.25	2.25

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

FINANCE

➤ 1011510

Finance

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 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.

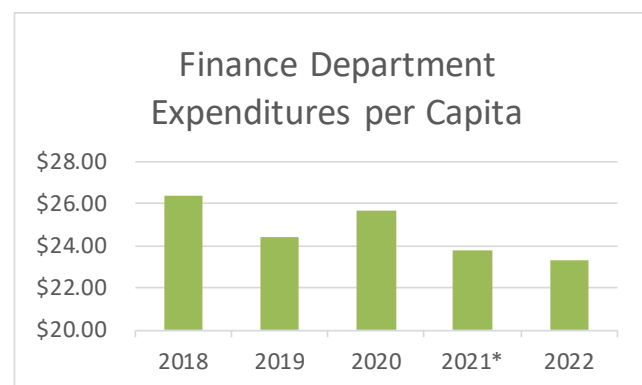
Core Goals of the Finance Department:

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

Cost Center	Account Number/Org Code	2022 Budget
Finance	1011510	\$ 796,301
		\$ 796,301

Year	Population	Expenditures	\$ Per Capita
2018	32,971	\$ 870,243	\$ 26.39
2019	32,971	\$ 805,887	\$ 24.44
2020	32,971	\$ 845,771	\$ 25.65
2021*	32,971	\$ 783,136	\$ 23.75
2022	34,158	\$ 796,301	\$ 23.31

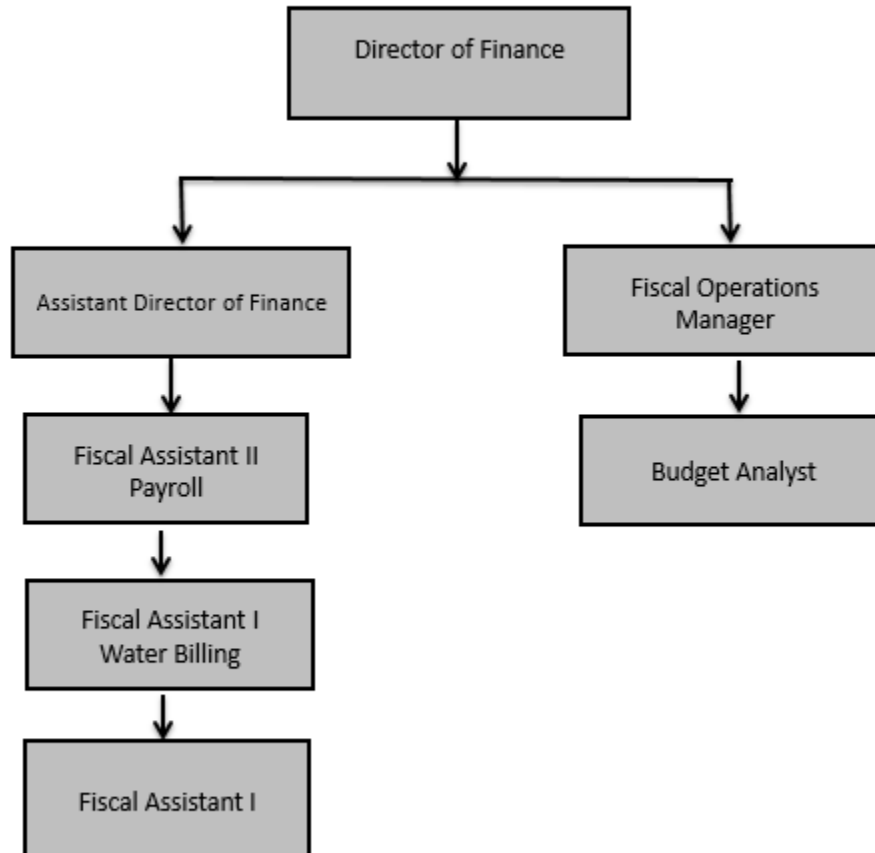
*reflects year-end estimate



VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 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 2022 BUDGET

Finance Department Cost Center

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



Goals and Objectives for Fiscal Year 2022:

- Research alternative payment methods for our utility billing customers. Currently, customers are limited to paying by credit card via our webpage water billing platform, through the mail, or in person. Staff will be researching technologic options such as mobile applications and text-to-pay.
- Continue to work with the Board in identifying and implementing a revenue source to address the operating deficit within the General Fund caused by the increase in funding police pensions and a stagnated revenue environment.
- 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 maximize investment earnings by investing in various instruments such as CDs, Municipal Bonds, and securities during the challenging market environment.
- Conduct a detailed analysis of our credit card fees to determine level of use, charges by card type, etc., to update the Village's credit card acceptance policy.
- Begin implementation of ACH payments to our vendors.

Accomplishments:

- Received the newly titled Triple Crown achievement from the Government Finance Officers Association (GFOA), where the Finance Department received the three prestigious Financial Reporting awards:
 - "Distinguished Budget Presentation" award for the 7th consecutive year,
 - "Certificate of Excellence in Financial Reporting" award for the 14th consecutive year, and
 - "Outstanding Achievement in Popular Annual Financial Reporting" award for the 6th consecutive year
- Successfully completed a clean 2020 audit with no management comments from auditors.
- Maintained our Aa1 rating from Moody's and issued \$20 million in General Obligation Bonds to fund the Police Facilities Project
- Filled the Fiscal Assistant I and Fiscal Assistant I-Water Billing positions, and furthered succession planning efforts by creating a Fiscal Operations Manager position that will replace the Accounting Manager position.
- Provided water billing relief to Village residents affected by the June 20, 2021 tornado.
- Completed the review of our Financial Policies and created a comprehensive policy manual for easy reference.
- Worked with the Board in allocating the first half of the Village's \$4.5M in ARPA Funds.
- Completed the review and clean-up of our Utility Billing customer accounts.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Finance Department Cost Center

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2019</i>	<i>2020</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Personnel	\$740,204	\$770,109	\$735,849	\$668,849	\$708,711
Commodities	4,296	3,842	3,160	2,910	3,960
Services/Charges	61,367	71,820	63,242	111,377	78,630
Capital Outlay	0	0	0	0	5,000
Total	\$805,867	\$845,771	\$802,251	\$783,136	\$796,301

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2019</i>	<i>2020</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</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	0.00	1.00	1.00
Accounting Manager	0.75	0.75	0.75	0.75	0.00
Budget Analyst	0.00	0.00	0.00	0.00	1.00
Financial Analyst	1.00	1.00	1.00	0.00	0.00
Administrative Assistant	1.00	0.00	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	0.37	0.37	0.00	0.00
Grand Total - FT Equivalents	7.12	6.12	7.12	6.75	7.00

The Part-time Office Associate and Accounting Manager retired in 2021 & 2022 respectively. The Finance Analyst was promoted to Fiscal Operations Manager and the Budget Analyst was created in place of the Finance Analyst position.

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 2022 BUDGET

Police Department Summary

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



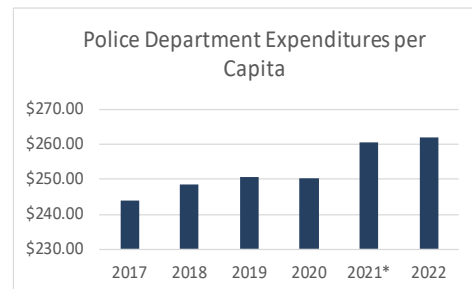
Core Goals of the Police Department:

- Provide continued professional and proactive police services to the community
- Develop a data-driven approach to crime reduction with an emphasis on interagency collaboration
- Assist with the Police Department /Public Works facility needs
- Improve communication and transparency with the public by educating and involving residents on community safety issues through a variety of outreach efforts
- Actively recruit and train officers for Police Department succession planning
- Expand 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
- Conduct a promotional test for the sergeant position

Cost Centers	Account Number/Org Code	2022 Budget
		Cost Center Total
Administration	1012110	1,405,715
Patrol	1012130	5,046,197
Detective Unit	1012131	702,318
Tactical Unit	1012132	748,038
Community Outreach	1012133	430,938
Community Services	1012134	273,898
Records Section	1012135	279,087
Training	1012136	55,762
Total Departmental Budget		\$8,941,953

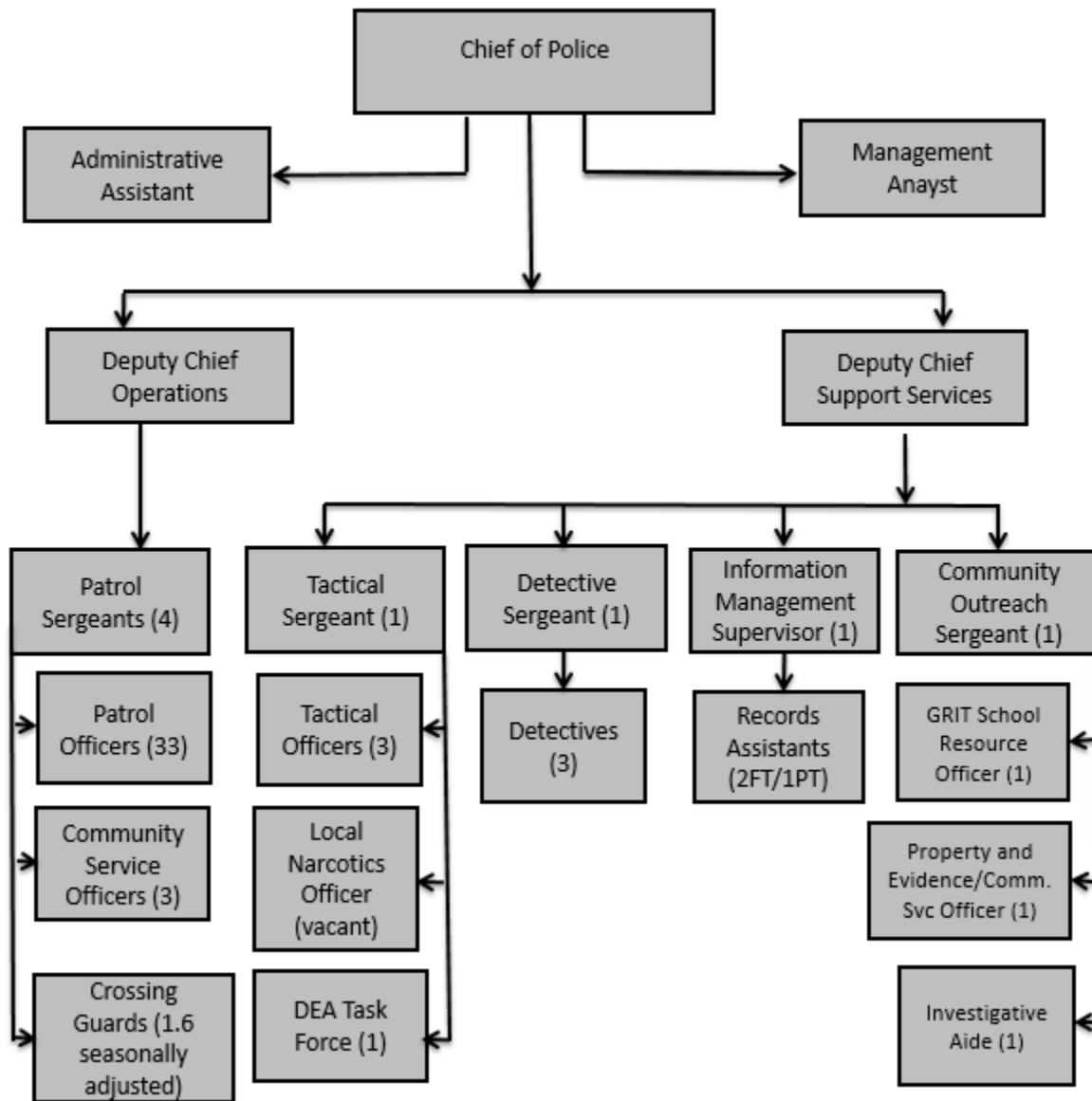
Year	Population	Expenditures	\$ Per Capita
2017	32,971	\$8,043,941	\$243.97
2018	32,971	\$8,191,858	\$248.46
2019	32,971	\$8,268,683	\$250.79
2020	32,971	\$8,248,392	\$250.17
2021*	32,971	\$8,584,135	\$260.35
2022	34,158	\$8,941,953	\$261.78

*reflects year-end estimate



VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Police Department Summary



VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Police Department Administration Cost Center

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



Goals and Objectives for Calendar Year 2022:

- Successfully implement a social worker position
- Gauge the benefits of the license plate reader program currently in the testing phase
- 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 review and evaluation procedure to ensure it is consistent with Illinois Law Enforcement Training and Standards Board (ILETSB) protocols
- Based on lessons learned from the tornado, establish a civilian emergency response unit to assist with logistics and operations documentation

Accomplishments:

- Successful transition from FIAT to MERIT task force
- Responded to more than 200 post-tornado related calls with minimal injury to officers and the community
- Implemented body worn camera program
- Implementation of a new training platform, including mental health, defensive tactics, de-escalation and firearms
- Increased certifications for training instructors
- Created a peer officer mental health support program
- Engaged in numerous COVID-19 mitigation measures to help protect the public and employees
- Numerous policy reviews and use of force modifications based on new police reform legislation
- Increased department transparency by creating a policy portal on the Woodridge Police Department website
- Hosted several (Virtual) Lunches with the Chiefs events to update the community regarding ongoing law enforcement concerns
- Conducted numerous in-person meetings with business owners regarding potential property damage and the threat of looting during periods of civil unrest
- Awarded gold status for policy review and implementation from Lexipol

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Police Department Administration Cost Center

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i>2019</i>	<i>2020</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Personnel	\$590,612	\$629,927	\$527,187	\$508,238	\$538,487
Commodities	5,267	6,505	9,340	10,790	9,040
Services/Charges	705,213	574,896	822,055	814,070	829,620
Capital Outlay	0	0	0	0	0
Non-Operating	28,043	19,548	23,758	23,758	28,568
Total	\$1,329,135	\$1,230,876	\$1,382,340	\$1,356,856	\$1,405,715

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i>2019</i>	<i>2020</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Chief of Police	1.00	1.00	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00	1.00	1.00
Sergeant *	1.00	0.00	0.00	0.00	0.00
Admin Assistant**	2.00	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00	1.00
Grand Total - FT Equivalents	6.00	4.00	4.00	4.00	4.00

* Sergeant moved to Community Outreach, formally Crime Prevention.

** One Admin Assistant retired in 2020.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Patrol Cost Center

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



Goals and Objectives for Calendar Year 2022:

- Proactive enforcement of state and local laws and ordinances
- Provide professional emergency and non-emergency police services
- Apply community policing initiatives and crime prevention measures to maintain peace and protect life and property
- Overall reduction in crime and traffic accidents
- Increase traffic safety and DUI enforcement
- Continue seminars on child seat safety in English and Spanish
- Improve response to resistance (use of force) investigation, documentation and review process
- Implementation of new field training documentation software

Accomplishments:

- Developed and implemented an emergency plan regarding police response in the COVID-19 era
- Implement numerous safety precautions for police officers, department employees, and the public visiting the facility
- Continue the use of the telephone reporting unit to maintain a high level of service while maintaining social distancing
- Responded and assisted numerous agencies regarding protests
- Facilitated the installation of numerous child safety seats
- Maintained Community Policing role by expanding the Community Roll Call Program

2021	
Extra Patrol Type	Number of Extra Patrols
Business	5,001
Residential	3,955
Park District	264
Foot Patrol	129
Total	9,349

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Patrol Cost Center

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2019</i>	<i>2020</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Personnel Services	\$4,153,800	\$4,321,748	\$4,569,033	\$4,523,888	4,590,477
Commodities	53,174	51,992	57,770	62,870	66,150
Services & Charges	10,146	28,037	8,700	34,700	34,700
Capital Outlay	16,292	0	10,700	11,000	14,000
Non-operating	326,884	221,060	319,904	319,904	340,870
Total	\$4,560,296	\$4,622,837	\$4,966,107	\$4,952,362	\$5,046,197

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2019</i>	<i>2020</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</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	32.00	33.00	33.00	33.00	33.00
Total Full-Time	37.00	38.00	38.00	38.00	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	38.60	39.60	39.60	39.60	39.60

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Detective Unit Cost Center

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

Goals and Objectives for Calendar Year 2022:

- Review and follow-up on criminal and juvenile complaints
- Utilize current technologies into day-to-day operations of the unit
- Implement case clearance protocol
- Utilize license plate reader program to assist with investigations
- Select and develop a new detective

Accomplishments:

- Opened 300 new investigations in 2020
- Completed 60 Sex Offender /Violent Offender Against Youth Registration and Updates
- Completed and resolved 57 missing person/runaway incidents
- Detectives assisted with MERIT callouts throughout 2020
- New Detective attended more than five Illinois Law Enforcement Training and Standards Board (ILETSB) mandated training classes for 2020

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2019</i>	<i>2020</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Personnel	\$615,461	\$628,543	\$637,479	\$614,766	\$641,026
Commodities	6,552	6,498	8,275	8,275	8,275
Services/Charges	18,304	19,137	17,775	17,775	20,275
Capital Outlay	0	0	0	0	0
Non Operating	32,875	22,806	30,248	30,248	32,742
Total	\$673,192	\$676,984	\$693,777	\$671,064	\$702,318

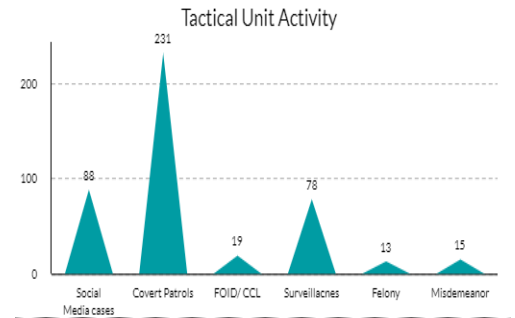
Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i>2019</i>	<i>2020</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</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	5.00	5.00	5.00	5.00	5.00

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Tactical Unit Cost Center

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



Goals and Objectives for Calendar Year 2022:

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

Accomplishments:

- Unit activity included in the above chart
- Conducted tobacco law compliance checks in accordance with the Illinois Tobacco Grant
- The Tactical Unit assisted the Lisle Police Department with an active shooter/ homicide scene at the Humidor Cigar Lounge
- Sgt. Johnson and Tactical Officer Bernard, along with the Patrol Division, assisted the Lisle Police Department with the apprehension of Armed Robbery offenders about a cellular phone store robbery in Lisle.
- The Tactical Unit assisted the Patrol Division in the response and investigation of an aggravated battery w/ use of a firearm in the Waterbury Apartment complex, with two victims shot. The offender was ultimately arrested and charged.
- The Tactical Unit performed a Search Warrant, culminating a nearly yearlong investigation involving the trafficking of black market cannabis through the mail from California. This resulted in the seizure of 828.1 grams of cannabis plant material, 327 cannabis oil cartridges, 10,096.8 grams of cannabis edibles, and \$10,571 in United States currency. A class 3 felony, class 4 felony, and a misdemeanor charge were approved for 3 suspects.
- The Tactical Unit assisted the Patrol Division with a barricaded suicidal subject in which shots were fired. The subject was ultimately taken into custody and transported to the hospital for evaluation.
- Tactical Officers Bernard and Kielbasa performed a traffic stop. The stop resulted in the seizure of a small amount of cannabis and a loaded Sig Sauer P365XL pistol. The suspect was charged with aggravated unlawful use of weapon and unlawful possession of cannabis.
- Tactical Officer Kielbasa performed a traffic stop on a suspicious vehicle. The stop resulted in the seizure of a loaded Ruger LCP pistol, numerous controlled substances and cannabis. The suspect was charged with Felon in possession of a firearm, aggravated unlawful use of weapon, Identity theft, and driving while license suspended.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Tactical Unit Cost Center

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i>2019</i>	<i>2020</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Personnel Services	\$671,112	\$716,452	\$721,473	\$684,360	712,289
Commodities	5,344	6,494	6,950	6,950	6,950
Services & Charges	0	0	300	300	300
Capital Outlay	0	0	0	0	0
Non-Operating	29,530	26,064	25,649	25,649	28,499
Total	\$705,986	\$749,010	\$754,372	\$717,259	\$748,038

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i>2019</i>	<i>2020</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</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 2022 BUDGET

Community Outreach Unit Cost Center

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

In the 2020-2021 school year, the police department will continue the implementation and evolution of the school educational program – GRIT – utilizing virtual methods. Those that have GRIT possess a special combination of passion and persistence to overcome challenges and succeed.

The program combines many elements of current issues facing our youth such as social media, peer pressure and bullying. GRIT also focuses on educating parents regarding the current issues facing our youth.



Goals and Objectives for Calendar Year 2022:

- Provide active shooter and ALICE training for local Woodridge businesses
- Evaluate and improve the youth-based programing-GRIT
- Continue parent/student educational programs regarding social medial, cyberbullying, and drug awareness using a combination of in-person and virtual methods
- Continue Severe Weather presentations to maintain Storm Ready status for Woodridge by NOAA
- Increase crime prevention outreach to 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
- Select and train a new community outreach officer

Accomplishments:

- Conducted the GRIT Scavenger Hunt and incorporated local businesses in the process and using feedback from last year's participants to enhance the participants
- Participated in several statewide awareness and enforcement campaigns throughout the year:
 1. National Speed Awareness Day
 2. Illinois Distracted Driving Month
 3. Child Passenger Safety Week
- Facilitated mobile food pantry drives
- The Woodridge Police Department received second place for our submission in the Illinois Traffic Safety Challenge
- Expanded the GRIT curriculum to include learning for K-8 grades in all Woodridge public schools
- Completed school lockdown drills for Woodridge schools – including daycares Facilitated the installation of numerous child safety seats
- Expanded the Community Roll Call Program

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Community Outreach Unit Cost Center

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

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2019</u>	<u>2020</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Personnel Services*	\$331,700	\$357,497	\$365,271	\$348,386	371,426
Commodities	2,504	1,900	2,450	2,450	2,450
Services & Charges	6,457	2,724	4,000	3,500	53,500
Transfers/ Non-Operating	3,691	3,258	3,206	3,206	3,562
Total	\$344,352	\$365,379	\$374,927	\$357,542	\$430,938

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2019</u>	<u>2020</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</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

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

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Community Services Cost Center

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



Goals and Objectives for Calendar Year 2022:

- 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:

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

	2015	2016	2017	2018	2019	2020
Stray Animal Calls	200	212	246	157	157	121
Animal Bite Investigations	10	9	8	13	13	16
Vehicle lock-outs	590	365	351	483	464	350
Parking Tickets	2,331	1,930	1,311	2,909	3,501	1,283

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Community Services Cost Center

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i>2019</i>	<i>2020</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Personnel Services	\$219,426	\$178,501	\$217,719	\$139,366	\$216,259
Commodities	6,811	5,674	7,205	6,505	6,505
Services/Charges	3,890	7,307	4,250	3,950	3,950
Capital Outlay	0	0	0	0	0
Transfers/ Non-Operating	42,594	26,064	39,746	39,746	47,184
Total	\$272,721	\$217,546	\$268,920	\$189,567	\$273,898

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Dept.</i>
	<i>2019</i>	<i>2020</i>	<i>Budget</i>	<i>Estimate</i>	<i>Request</i>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
CSO	3.00	2.00	3.00	2.00	2.00
Grand Total - FT Equivalents	3.00	2.00	3.00	2.00	2.00

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

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Records Unit Cost Center

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



Goals and Objectives for Calendar Year 2022:

- 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)
- 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
- Evaluate current staffing needs

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					
	2016	2017	2018	2019	2020
Reports	4,209	4,219	3,975	4,394	3,902
Illinois Vehicle Code Tickets	4,512	5,128	4,957	3,501	1,578
Parking Tickets	3,496	4,201	2,909	1,293	1,398
Total	12,217	13,548	11,841	9,293	6,875

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Records Unit Cost Center

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i>2019</i>	<i>2020</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Personnel Services	\$317,020	\$381,010	\$391,225	\$271,810	\$254,912
Commodities	1,745	989	1,975	1,975	1,975
Services/Charges	20,640	19,293	17,400	16,900	22,200
Capital Outlay	0	0	0	0	0
Total	\$339,405	\$401,292	\$410,600	\$290,685	\$279,087

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i>2019</i>	<i>2020</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Records Supervisor	1.00	1.00	1.00	1.00	1.00
Records Assistant	2.00	2.00	2.00	2.00	2.00
Total Full-Time	3.00	3.00	3.00	3.00	3.00
Records Assistant	0.50	0.00	0.00	0.00	0.00
Total Part-Time	0.50	0.00	0.00	0.00	0.00
Grand total - FT Equivalents	3.50	3.00	3.00	3.00	3.00

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

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Training Cost Center

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

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



Goals and Objectives for Calendar Year 2022:

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

Accomplishments:

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

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Training Cost Center

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i><u>2019</u></i>	<i><u>2020</u></i>	<i><u>Budget</u></i>	<i><u>Estimate</u></i>	<i><u>Budget</u></i>
	<i><u>2019</u></i>	<i><u>2020</u></i>	<i><u>2021</u></i>	<i><u>2021</u></i>	<i><u>2022</u></i>
Commodities	\$7,601	\$6,425	\$8,500	\$7,000	\$10,177
Services & Charges	35,995	30,446	41,800	41,800	45,585
Capital Outlay	0	0	0	0	0
Total	\$43,596	\$36,871	\$50,300	\$48,800	\$55,762

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 2022 BUDGET

Public Works Department Summary

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

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

Core Goals of the Public Works Department:

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

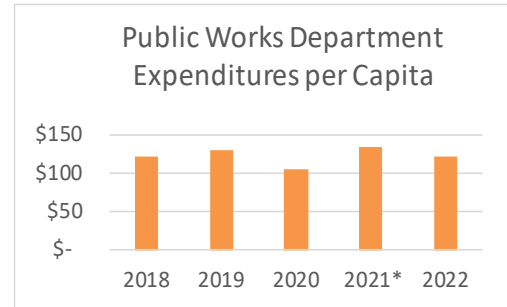
Cost Centers	Account Number/Org Code	2022 Budget
		Cost Center Total:
Engineering & Inspection	1013140	532,123
Facilities Maintenance	1013141	413,210
Road Maintenance	1013142	1,513,416
Traffic Control	1013143	569,122
Forestry Services	1013144	425,437
Storm Water Management	1013145	678,602
Total Departmental Budget		4,131,910

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

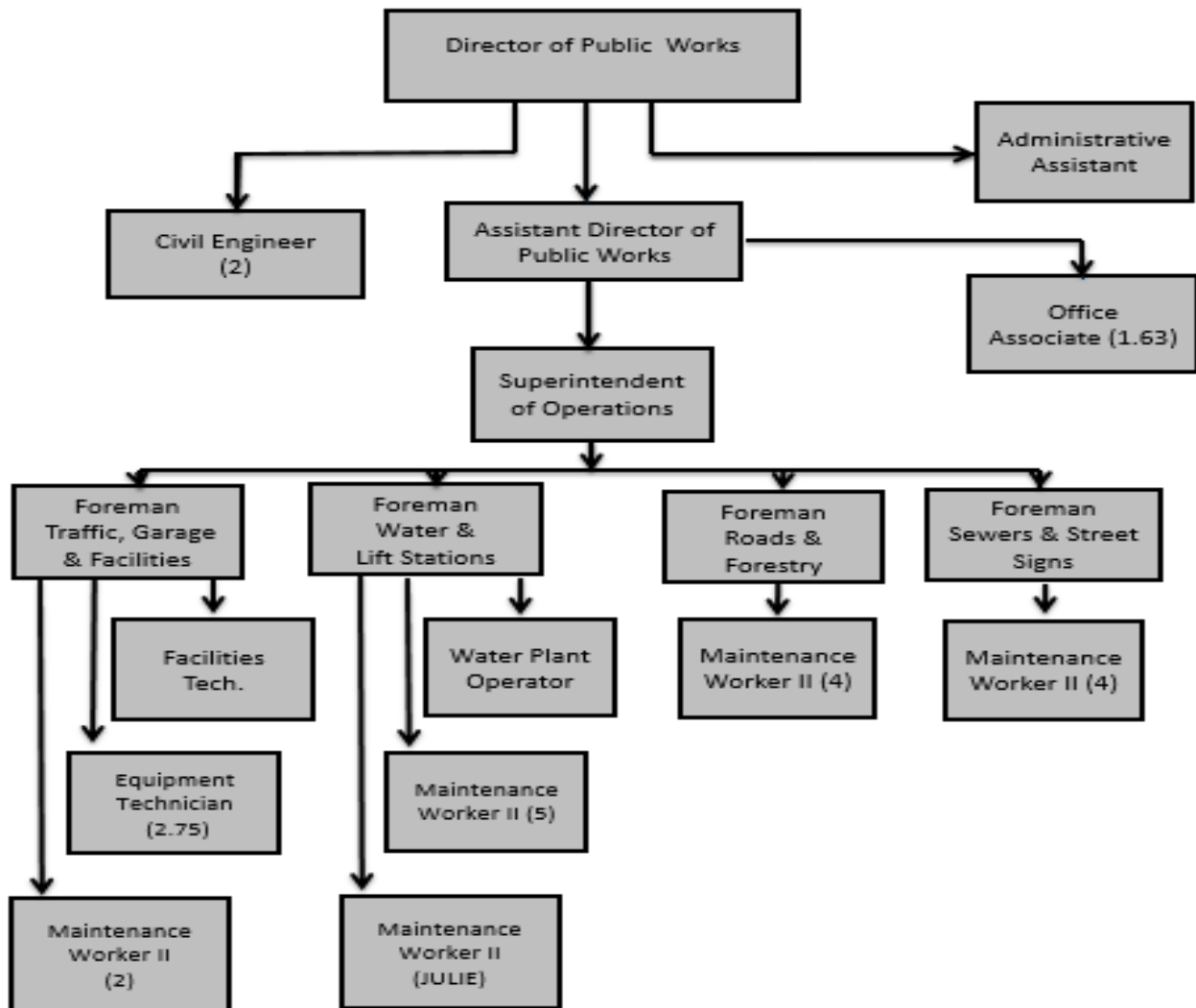
Public Works Department Summary

Year	Population	Expenditure	\$ Per Capita
2018	32,971	\$ 3,978,859	\$ 121
2019	32,971	\$ 4,268,145	\$ 129
2020	32,971	\$ 3,463,260	\$ 105
2021*	32,971	\$ 4,398,449	\$ 133
2022	34,158	\$ 4,131,910	\$ 121

*year-end estimate increased due to tornado expenses



PUBLIC WORKS DEPARTMENT ORGANIZATIONAL CHART



VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Engineering and Inspection Cost Center

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

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



Goals and Objectives for Calendar Year 2022:

- Design and construction engineering of the Calendar 2022 Resurfacing Projects.
- Design review and assistance for Sanitary and Water System Improvement Capital Project
- Design Engineering for various storm water management projects.
- Construction engineering for various subdivision developments.

Accomplishments:

- Design and construction engineering of the Calendar 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 2022 BUDGET

Engineering and Inspection Cost Center

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2019</i>	<i>2020</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Personnel	\$293,261	\$284,343	\$297,206	\$245,512	\$280,742
Commodities	1,768	1,615	2,500	2,300	2,100
Services/Charges	311,571	312,159	338,125	336,315	225,525
Capital Outlay	0	0	6,000	6,000	6,000
Transfers/ Non-Operating	13,214	11,495	13,805	13,805	17,756
Total	\$619,814	\$609,612	\$657,636	\$603,932	\$532,123

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Original</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2019</i>	<i>2020</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Director of Public Works	0.50	0.50	0.50	0.50	0.50
Civil Engineer*	1.50	0.50	1.50	1.50	1.50
Intern	0.00	0.00	0.00	0.00	0.00
Grand Total - FT Equivalents	2.00	1.00	2.00	2.00	2.00

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

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Facilities Maintenance Cost Center

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

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



Goals and Objectives for Calendar Year 2022:

- Complete the Design and Construction of the Village Hall / 5 Plaza Drive Roof and Electrical System/ Generator improvements.
- Complete the HVAC Controls Upgrade for Village Hall / 5 Plaza Drive.
- Complete the fence replacement at 1 Plaza Drive facility.
- Complete elevator upgrades at Village Hall.

Accomplishments:

- Completed the immediate repairs at 1 Plaza, Police and Public Works: Roof Replacement; Masonry Repairs and Improvements; HVAC and boiler replacements.
- Continued to modify COVID work space distancing set-up, touchless systems, barriers and signage protocols.
- Installation of HVAC UV disinfection system.
- Facility repairs, maintenance projects and preventive system maintenance for facility buildings.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Facilities Maintenance Cost Center

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2019</i>	<i>2020</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Personnel	\$140,476	\$133,248	\$142,143	\$135,729	\$144,600
Commodities	31,177	85,464	37,975	38,975	34,900
Services/Charges	190,069	184,794	194,360	199,860	202,950
Capital Outlay	0	10,215	174,500	106,100	20,000
Non-Operating	8,956	6,669	9,834	9,834	10,760
Total	\$370,678	\$420,390	\$558,812	\$490,498	\$413,210

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2019</i>	<i>2020</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</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.

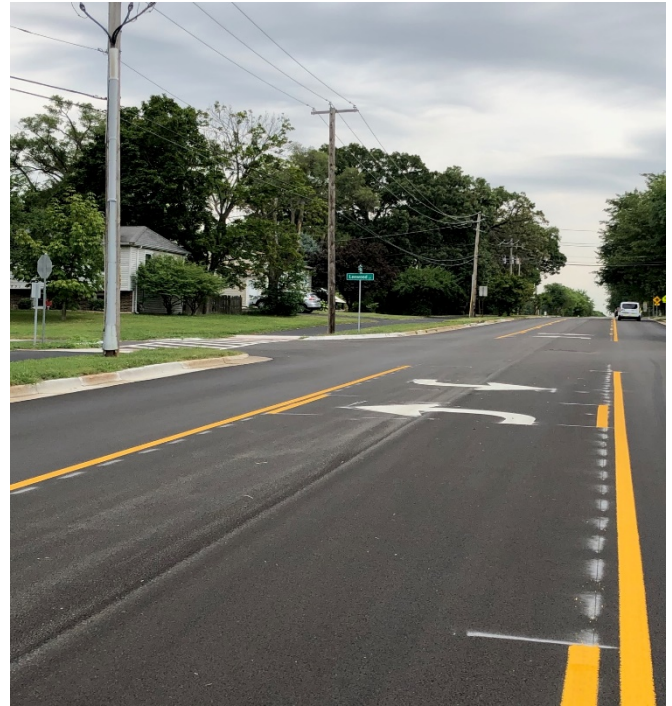
VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Road Maintenance Cost Center

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

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

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



Goals and Objectives for Calendar Year 2022:



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

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Road Maintenance Cost Center

Accomplishments:

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	Estimated <u>2021</u>
1. SQFT of Sidewalk replaced	5,070	5,836	5,000	5,250	5,250
2. Sidewalk Square joints cut/ground	149	230	250	251	250
(season total)	16,214	24,564	29,736	28,505	28,000
4. Salt used (tons)	1,500	2,807	2,913	2,521	2,800

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<u>2019</u>	<u>2020</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Personnel	\$596,210	\$570,014	\$603,377	\$615,455	\$636,056
Commodities	353,121	95,018	76,226	74,725	273,500
Services/Charges	364,112	311,347	342,760	344,510	351,300
Capital Outlay	64,416	519	0	0	4,000
Non-Operating	238,872	154,472	235,107	235,107	248,560
Total	\$1,616,731	\$1,131,370	\$1,257,470	\$1,269,797	\$1,513,416

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<u>2019</u>	<u>2020</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</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	3.00	2.00	2.00	2.00	2.00
Total - Full Time	5.50	4.50	4.50	4.50	4.50
Seasonal (3 Employees)*	0.69	0.69	0.69	0.00	0.69
Total - Part Time	0.69	0.69	0.69	0.00	0.69
Grand Total - FT Equivalents	6.19	5.19	5.19	4.50	5.19

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

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Traffic Control Cost Center

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



Goals and Objectives for Calendar Year 2022:

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

Accomplishments:

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	Estimated <u>2021</u>
Street Light Repairs	341	410	450	450	450

Sign Program Improvements:

FY2017 Replacement of Street Signs to Retroreflectivity Standard & Park Signage

FY2018 Replacement of Street Signs to Retroreflectivity Standard & "Stop" Signage

FY2019 Replacement of Street Signs to Retroreflectivity Standard & "Stop" Signage

FY2020 Replacement of Street Signs to Retroreflectivity Standard & "Stop" Signage

FY2021 Replacement of Warning Signs & Tornado Area - Damage Signs

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Traffic Control Cost Center

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2019</i>	<i>2020</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Personnel	\$258,278	\$260,841	\$274,893	\$263,191	\$276,108
Commodities	84,744	50,026	62,965	62,365	62,965
Services/Charges	154,544	136,152	170,712	160,210	170,800
Capital Outlay	27,294	12,272	3,000	3,000	13,000
Non-Operating	104,441	26,776	56,918	56,918	46,249
Total	\$629,301	\$486,067	\$568,488	\$545,684	\$569,122

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2019</i>	<i>2020</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</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)*	0.23	0.00	0.23	0.00	0.23
Total - Part Time	0.23	0.00	0.23	0.00	0.23
Grand Total - FT Equivalents	2.48	2.25	2.48	2.25	2.48

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

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Forestry Services Cost Center

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

Goals and Objectives for Calendar Year 2022:

- Continuation of the Tornado of 2021 Reforestation Plan with the replacement planting of 250 Parkway Trees in the impacted area.
- 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 Truck and Chipper Equipment.



Accomplishments:

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	Estimated <u>2021</u>
Trees Removed:	153	121	106	78	400
Trees Planted:	58	78	85	60	150
Trees Trimmed:	1,574	1,629	1,940	1,965	2,000
Stumps Removed:	153	75	106	78	400

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Forestry Services Cost Center

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2019</i>	<i>2020</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Personnel	\$150,630	\$158,335	\$164,011	\$157,971	\$163,569
Commodities	32,774	17,467	21,082	26,557	22,782
Services/Charges	208,119	147,676	166,635	645,290	208,500
Capital Outlay	0	0	0	0	0
Non-Operating	28,590	16,044	22,096	22,096	30,586
Total	\$420,113	\$339,522	\$373,824	\$851,914	\$425,437

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2019</i>	<i>2020</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</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 2022 BUDGET

Stormwater Management Cost Center

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

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



Goals and Objectives for Calendar Year 2022:

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

Accomplishments:

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<i>Original</i> <u>2020</u>	Estimated <u>2021</u>
1. Storm Catch Basins Rebuilt or Replaced	34	55	44	40	35
2. Storm Catch Basins cleaned	196	75	150	40	115
3. Creek work / Streambank Stabilization (per site)	4	4	4	4	4
4. Times Per Year: (50) Detention/Retention basins inspected and cleaned	24	32	32	32	32
5. Street sweeps of entire Village	7	7	7	5	5
6. Treat catch basins for mosquitos (Times/year)	3	3	3	3	3

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Stormwater Management Cost Center

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2019</i>	<i>2020</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Personnel	\$381,796	\$374,374	\$410,595	\$380,342	\$407,057
Commodities	33,884	28,608	34,970	34,770	35,145
Services/Charges	159,967	130,079	184,352	180,762	187,746
Capital Outlay	0	0	0	0	0
Non-Operating	35,862	19,053	40,750	40,750	48,654
Total	\$611,509	\$552,114	\$670,667	\$636,624	\$678,602

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2019</i>	<i>2020</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</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)*	0.23	0.00	0.23	0.00	0.23
Total - Part Time	0.23	0.00	0.23	0.00	0.23
Grand Total - FT Equivalents	3.48	3.25	3.48	3.25	3.48

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

DEBT SERVICE, REBATES & INTERFUND TRANSFERS

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

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Transfers/Rebates Cost Center

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

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

Account Number/Org Code		2022 Budget:
Transfers	1019999	\$4,647,139
Rebates	1019980	\$400,000
Total		\$5,047,139

Cost Center Summary

	<i>Actual 2019</i>	<i>Actual 2020</i>	<i>Revised Budget 2021</i>	<i>Year End Estimate 2021</i>	<i>Adopted Budget 2022</i>
Rebates	\$407,659	\$224,915	\$420,000	\$400,000	\$400,000
Debt Service	0	0	0	0	0
Transfers - Police Pension	3,182,194	3,985,531	4,783,791	4,783,791	4,647,139
Total	\$3,589,853	\$4,210,446	\$5,203,791	\$5,183,791	\$5,047,139

STATE DRUG ENFORCEMENT FUND - #201

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

- Fund Summary
- Revenue Detail
- Expense Summary & Detail

Village of Woodridge
State Drug Enforcement Fund #201
Fund Summary

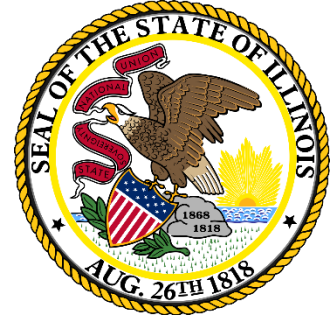
	Actual 2019	Actual 2020	Estimated 2021	Adopted 2022
Fund Balance, January 1	\$ 492,690	\$ 523,120	\$ 519,774	\$ 520,074
Revenues				
State Drug Enforcement	\$ 6,782	\$ 4,592	\$ -	\$ -
DUI Fines	\$ 9,657	\$ 4,592	\$ -	\$ -
Seizures	\$ 10,300	\$ 4,592	\$ -	\$ -
Interest	\$ 6,073	\$ 2,135	\$ 4,300	\$ 5,360
Miscellaneous	\$ 570	\$ -	\$ -	\$ -
Total Revenues*	\$ 33,382	\$ 15,912	\$ 4,300	\$ 5,360
Expenditures				
Public Safety	\$ 2,952	\$ 19,258	\$ 4,000	\$ 4,000
Total Expenditures	\$ 2,952	\$ 19,258	\$ 4,000	\$ 4,000
Excess (Deficiency) of Revenues Over Expenditures	\$ 30,430	\$ (3,346)	\$ 300	\$ 1,360
Transfer Fund Balance to new Federal Fund 202			\$ -	\$ -
Fund Balance, December 31	\$ 523,120	\$ 519,774	\$ 520,074	\$ 521,434

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

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

State Drug Enforcement Fund

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



Goals and Objectives for Calendar Year 2022:

- 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

Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2019</u>	<u>2020</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2021</u>	<u>2021</u>	<u>2022</u>
Commodities	\$805	\$0	\$1,000	\$1,000	\$1,000
Services & Charges	2,147	2,768	3,000	3,000	3,000
Capital Outlay	0	16,490	17,000	0	0
Internal Services/Other	0	0	0	0	0
Total	\$2,952	\$19,258	\$21,000	\$4,000	\$4,000

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 2019	Actual 2020	Estimated 2021	Adopted 2022
Fund Balance, January 1	\$ 755,280	\$ 677,278	\$ 670,002	\$ 642,052
Revenues				
Seizures	\$ 111,869	\$ 76,338	\$ -	\$ -
Interest	\$ 12,793	\$ 4,935	\$ 9,650	\$ 8,160
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Revenues*	\$ 124,662	\$ 81,273	\$ 9,650	\$ 8,160
Expenditures				
Public Safety	\$ 202,664	\$ 88,549	\$ 37,600	\$ 69,600
Total Expenditures	\$ 202,664	\$ 88,549	\$ 37,600	\$ 69,600
Excess (Deficiency) of Revenues Over Expenditures	\$ (78,002)	\$ (7,276)	\$ (27,950)	\$ (61,440)
Transfer from Drug Fund 201 to establish separate Federal Fund 202			\$ -	\$ -
Fund Balance, December 31	\$ 677,278	\$ 670,002	\$ 642,052	\$ 580,612

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

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Federal Drug Enforcement Fund

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



Goals and Objectives for Calendar Year 2022:

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

Accomplishments:

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

Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2019</u>	<u>2020</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Commodities	\$597	\$479	\$1,000	\$1,000	\$4,600
Services & Charges	\$130	\$250	7,995	500	500
Capital Outlay	\$193,437	\$80,820	28,550	27,600	56,000
Internal Services/Other	\$8,500	\$7,000	8,500	8,500	8,500
Total	\$202,664	\$88,549	\$46,045	\$37,600	\$69,600

CHARITABLE CONTRIBUTIONS FUND - #206

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

- Fund Summary
- Revenue Detail
- Expense Summary & Detail

Village of Woodridge
Charitable Contributions Fund #206
Fund Summary

	<u>Actual 2019</u>	<u>Actual 2020</u>	<u>Estimated 2021</u>	<u>Adopted 2022</u>
Fund Balance, January 1	<u>\$ 304,698</u>	<u>\$ 308,539</u>	<u>\$ 310,754</u>	<u>\$ 315,754</u>
Revenues				
Interest	\$ 6,841	\$ 4,715	\$ 5,000	\$ 5,000
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>\$ 6,841</u>	<u>\$ 4,715</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>
Expenditures				
General Government	\$ 3,000	\$ 2,500	\$ -	\$ 1,000
Total Expenditures	<u>\$ 3,000</u>	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ 1,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 3,841</u>	<u>\$ 2,215</u>	<u>\$ 5,000</u>	<u>\$ 4,000</u>
Fund Balance, December 31	<u><u>\$ 308,539</u></u>	<u><u>\$ 310,754</u></u>	<u><u>\$ 315,754</u></u>	<u><u>\$ 319,754</u></u>

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Charitable Contributions Fund

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



Goals and Objectives:

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

Accomplishments:

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

Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2019</u>	<u>2020</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2021</u>	<u>2021</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Non-Operating	\$3,000	\$2,500	\$3,500	\$0	\$1,000
Total	\$3,000	\$2,500	\$3,500	\$0	\$1,000

MOTOR FUEL TAX FUND - #210

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

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

Village of Woodridge
Motor Fuel Tax Fund #210
Fund Summary

	<u>Actual 2019</u>	<u>Actual 2020</u>	<u>Estimated 2021</u>	<u>Adopted 2022</u>
Fund Balance, January 1	\$ 1,895,478	\$ 1,619,535	\$ 2,089,552	\$ 3,167,819
Revenues				
Local Gasoline Tax	\$ 524,893	\$ 418,180	\$ 498,650	\$ 498,650
Intergovernmental	\$ 1,087,896	\$ 1,984,940	\$ 2,035,175	\$ 2,035,175
Interest	\$ 45,523	\$ 33,184	\$ 34,780	\$ 31,075
Miscellaneous	\$ 61,071	\$ 24,705	\$ 32,620	\$ 30,000
Total Revenues	\$ 1,719,383	\$ 2,461,009	\$ 2,601,225	\$ 2,594,900
Expenditures				
Street Salt Purchase	\$ -	\$ -	\$ 198,803	\$ -
Highways & Streets	\$ 1,995,326	\$ 1,990,992	\$ 1,324,155	\$ 2,728,570
Total Expenditures	\$ 1,995,326	\$ 1,990,992	\$ 1,522,958	\$ 2,728,570
Excess (Deficiency) of Revenues Over Expenditures	\$ (275,943)	\$ 470,017	\$ 1,078,267	\$ (133,670)
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	\$ (275,943)	\$ 470,017	\$ 1,078,267	\$ (133,670)
Fund Balance, December 31	\$ 1,619,535	\$ 2,089,552	\$ 3,167,819	\$ 3,034,149

MOTOR FUEL TAX FUND
Ten Year Projections
Summary

	Actual 2019	Actual 2020	Year-end Est. 2021	Budget 2022	2023	2024	2025	2026
Beginning Balance	\$1,895,479	\$1,619,535	\$2,089,549	\$3,167,816	\$3,034,146	\$2,676,478	\$2,347,749	\$2,470,675
Revenues								
Motor Fuel Tax	\$ 849,119	\$ 764,474	\$ 780,036	\$ 780,036	\$ 768,335	\$ 756,810	\$ 745,458	\$ 734,276
Transportation Renewal Allocation	\$ 238,777	\$ 496,159	\$ 530,833	\$ 530,833	\$ 522,871	\$ 515,027	\$ 507,302	\$ 499,693
Local Gas Tax (4 cents starting in 2016+ adj. for Sam's Club)	524,893	418,180	498,650	498,650	540,500	540,500	540,500	540,500
IL Capital Bill - Rebuild IL (DCEO)		724,306	724,306	724,306				
Grants	0	0	0	0	0	0	0	0
BNSF/IDOT Woodward	0	0	0	0	0	0	0	0
Interest/Other Revenue	45,522	33,183	34,780	31,075	31,386	31,700	32,017	32,337
83rd St/Darien Contribution	0	0	0	0	0	0	0	0
Reimbursement- Lisle Township	0	0	0	0	0	0	0	0
TIF Reimbursement for 83rd St Resurfacing	48,006	0	0	0	0	0	0	0
Resident Participation	13,065	24,705	32,620	30,000		30,000	30,000	30,000
Total Revenues	\$ 1,719,382	\$ 2,461,007	\$ 2,601,225	\$ 2,594,900	\$ 1,863,092	\$ 1,874,037	\$ 1,855,277	\$ 1,836,806
Capital Expenses								
MFT Resurfacing (Full and Minor Depth Resurface)	\$ 1,766,450	\$ 1,327,129		\$ 1,500,000	\$ 920,497	\$ 1,125,749	\$ 618,169	\$ 1,501,087
Additional MFT Resurfacing		\$ -		\$ 300,000				
MFT Resuracing - Prior Year Carry-over	\$ -	\$ 43,247	\$ 1,216,123	\$ 386,723	\$ -	\$ -	\$ -	\$ -
MFT Resuracing - Rollover	\$ -	\$ -	\$ 75,412	\$ 14,408	\$ -	\$ -	\$ -	\$ -
Rebuild IL Project					\$ 1,086,459			
Resident Participation	\$ -	\$ -	\$ 32,620	\$ 30,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Traffic Signal Interconnect: Center & Plaza, Janes, 71st	\$ 64,398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY13: \$ (STP \$350,000, Local \$150,000) (partial rollover)								
83rd St LAFO (I355 to Lemont) Woodridge/Darien	\$ -	\$ 233,727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction (STP 855,634; Woodridge 260,357; Darien 106,343)								
Woodward STP-LAPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design Engineering in 101-3420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$1,093,413 (STP-\$765,389 + Local Share-\$328,024) (Re-Budget)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waiting for State - Rollover	\$ -	\$ -						
71st Street Bridge over I355			\$ -	\$ 52,946	\$ -	\$ -	\$ -	\$ -
(STP-\$164,339 + Local Share-\$70,431) moved to #301 in 2013-14								
71st Street LAFO (Janes Ave to Woodward) (partial rollover)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(STP-\$268,200 + Local Share-\$114,943)								
Janeswood Drive LAPP (I55 to Internationale)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Construction (Does not include Grant to date)								
Woodward Avenue LAFO (I55 to International)	\$ -	\$ 25,829	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(STP-\$567,858 + Local Share-\$243,369)								
Woodward Avenue LAFO (Wheeler- 75th St)	\$ -	\$ 232,289	\$ -	\$ 55,819	\$ -	\$ -	\$ -	\$ -
(STP \$672,252, Local Share \$288,108)								
Woodridge Drive (Center Drive to 75th)			\$ -	\$ 48,456				
(STP-\$367,263 + Local Share-\$157,398)								
Woodridge Drive (Hobson Road to Center Drive)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 863,215	\$ -	\$ -
(STP \$1,211,000 + Local Share \$519,000)								
Internationale Parkway LAFO (Beaudin - Woodward) HPP Patching Bill:	\$ -	\$ -		\$ 114,400	\$ -	\$ -	\$ -	\$ -
Total Construction = 1,046,802								
Construction (Woodridge 314,040; STP 655,010; HPP 77,752)								
83rd Street STP (Rt. 53 to Janes Avenue)	\$ -	\$ -		\$ 148,194	\$ -	\$ -	\$ -	\$ -
(STP \$280,236; Local \$256,448)								
83rd Street Bridge Deck	\$ -	\$ -	\$ -	\$ 50,452				
Janes Avenue (Center Drive to 75th)							\$ 900,379	
STP Project: Total \$495,000; STP \$321,750; Local \$173,250)	\$ 148,330	\$ -	\$ -	\$ 27,172				
Janes Avenue (75th to Waterbury)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(STP \$1,253,000; Local Share 537,000)								
Rutgers Drive Resurfacing	16,148							
Salt Purchase	0	157,611	198,803		198,803	198,803	198,803	198,803
Audit Entries		(28,839)						
Total Capital Purchases	1,995,326	1,990,993	\$ 1,522,958	\$ 2,728,570	\$ 2,220,759	\$ 2,202,767	\$ 1,732,351	\$ 1,714,890
Surplus/Deficit	(\$275,944)	\$470,014	\$1,078,267	(\$133,670)	(\$357,667)	(\$328,730)	\$122,926	\$121,916
ENDING BALANCE	\$1,619,535	\$2,089,549	\$3,167,816	\$3,034,146	\$2,676,478	\$2,347,749	\$2,470,675	\$2,592,591

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Motor Fuel Tax Fund

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

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



Goals and Objectives for Calendar Year 2022:

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

Fund Summary

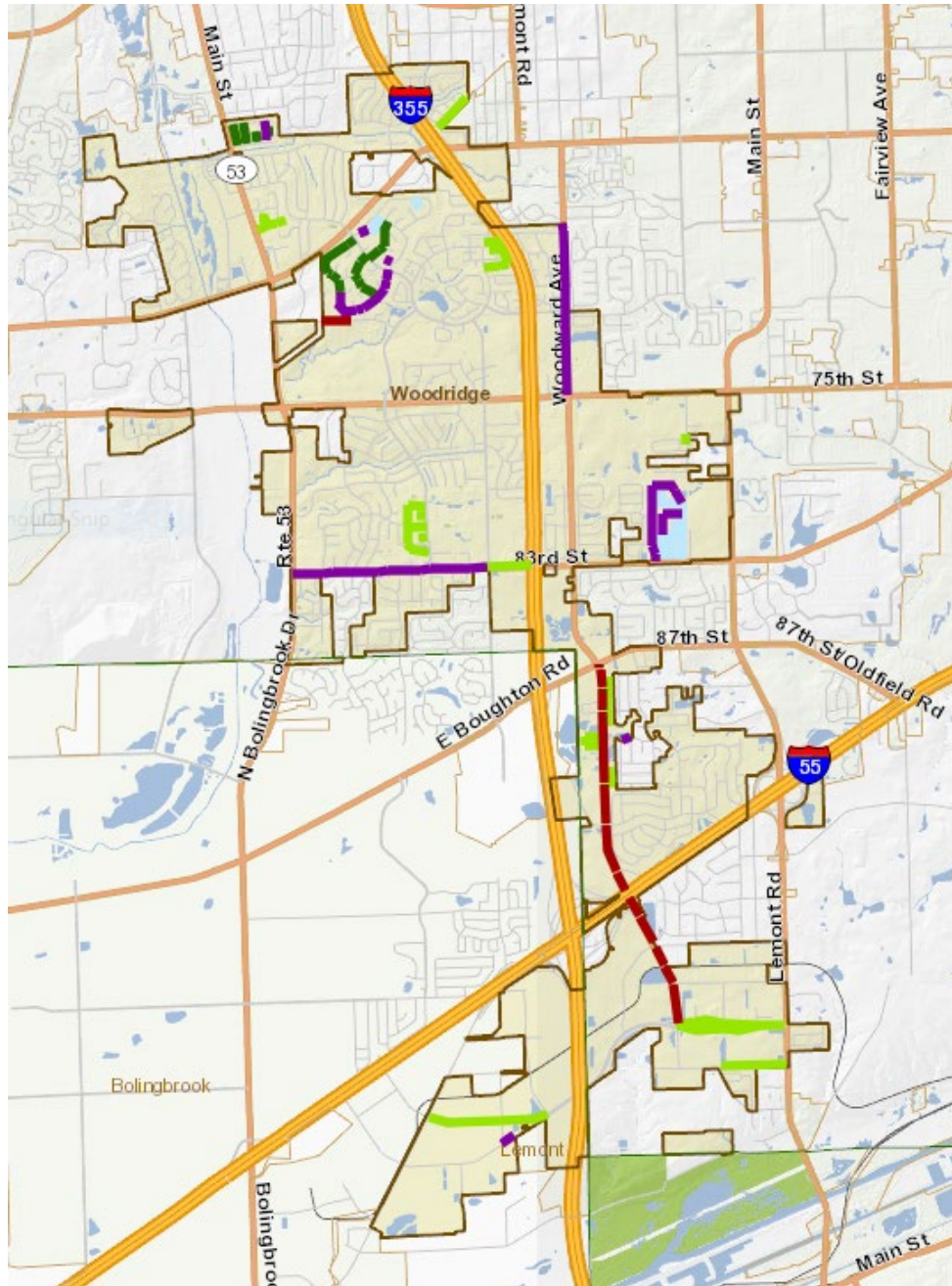
	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2019</i>	<i>2020</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Commodities	\$0	\$0	\$198,803	\$198,803	\$0
Services/Charges	\$0	\$157,611	\$0	\$0	\$0
Capital Outlay	1,955,325	1,833,382	2,779,155	1,377,595	2,995,091
Non-Operating	0	0	0	0	0
Total	\$1,955,325	\$1,990,993	\$2,977,958	\$1,576,398	\$2,995,091

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

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Motor Fuel Tax Fund

FY 2021: Completed Roadway Projects



Capital Improvement Projects

- Minor Resurfacing
- Full Depth Resurfacing
- Curbside 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 2019</u>	<u>Actual 2020</u>	<u>Estimated 2021</u>	<u>Adopted 2022</u>
Fund Balance, January 1	\$ 479,028	\$ 524,637	\$ 564,894	\$ 608,954
Revenues				
Taxes	\$ 36,132	\$ 37,298	\$ 37,000	\$ 38,000
Interest	\$ 9,477	\$ 4,459	\$ 9,060	\$ 6,023
Total Revenues	\$ 45,609	\$ 41,757	\$ 46,060	\$ 44,023
Expenditures				
General Government	\$ -	\$ 1,500	\$ 2,000	\$ 2,500
Total Expenditures	\$ -	\$ 1,500	\$ 2,000	\$ 2,500
Excess (Deficiency) of Revenues Over Expenditures	\$ 45,609	\$ 40,257	\$ 44,060	\$ 41,523
Fund Balance, December 31	\$ 524,637	\$ 564,894	\$ 608,954	\$ 650,477

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Special Service Area #1 – Seven Bridges

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



Goals and Objectives for Calendar Year 2022:

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

2021 Accomplishments:

- Conducted regular inspections

Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<u>2019</u>	<u>2020</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2021</u>	<u>2021</u>	<u>2022</u>
Services/Charges	\$0	\$1,500	\$2,500	\$2,000	\$2,500
Capital Outlay	0	0	0	0	0
Total	\$0	\$1,500	\$2,500	\$2,000	\$2,500

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 2019</u>	<u>Actual 2020</u>	<u>Estimated 2021</u>	<u>Adopted 2022</u>
Fund Balance, January 1	<u>\$ 54,176</u>	<u>\$ 56,208</u>	<u>\$ 61,465</u>	<u>\$ 65,600</u>
Revenues				
Taxes	\$ 7,393	\$ 6,831	\$ 7,500	\$ 7,875
Interest	\$ 881	\$ 359	\$ 735	\$ 435
Total Revenues	<u>\$ 8,274</u>	<u>\$ 7,190</u>	<u>\$ 8,235</u>	<u>\$ 8,310</u>
Expenditures				
General Government	\$ 4,742	\$ 433	\$ 2,600	\$ 4,700
Total Expenditures	<u>\$ 4,742</u>	<u>\$ 433</u>	<u>\$ 2,600</u>	<u>\$ 4,700</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 3,532</u>	<u>\$ 6,757</u>	<u>\$ 5,635</u>	<u>\$ 3,610</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>\$ 2,032</u>	<u>\$ 5,257</u>	<u>\$ 4,135</u>	<u>\$ 2,110</u>
Fund Balance, December 31	<u><u>\$ 56,208</u></u>	<u><u>\$ 61,465</u></u>	<u><u>\$ 65,600</u></u>	<u><u>\$ 67,710</u></u>

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Special Service Area #3 – Richfield Place

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



Goals and Objectives for Calendar Year 2022:

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

2021 Accomplishments:

- Regular system inspection
- Maintenance

Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<u>2019</u>	<u>2020</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2021</u>	<u>2021</u>	<u>2022</u>
Services/Charges	\$535	\$433	\$2,700	\$2,600	\$2,700
Capital Outlay	4,207	0	2,000	0	2,000
Non-Operating Transfer	1,500	1,500	1,500	1,500	1,500
Total	\$6,242	\$1,933	\$6,200	\$4,100	\$6,200

SPECIAL SERVICE AREA #5 FUND - #242

Timbers Edge

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

- Fund Summary
- Revenue Detail
- Expense Summary & Detail

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

	<u>Actual 2019</u>	<u>Actual 2020</u>	<u>Estimated 2021</u>	<u>Adopted 2022</u>
Fund Balance, January 1	<u>\$ 4,000</u>	<u>\$ 11,151</u>	<u>\$ 19,175</u>	<u>\$ 22,840</u>
Revenues				
Taxes	\$ 7,068	\$ 7,949	\$ 8,000	\$ 8,400
Interest	\$ 83	\$ 75	\$ 150	\$ 100
Total Revenues	<u>\$ 7,151</u>	<u>\$ 8,024</u>	<u>\$ 8,150</u>	<u>\$ 8,500</u>
Expenditures				
General Government			\$ 4,485	\$ 4,485
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,485</u>	<u>\$ 4,485</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 7,151</u>	<u>\$ 8,024</u>	<u>\$ 3,665</u>	<u>\$ 4,015</u>
Other Financing Sources				
Operating Transfers Out				
General Fund				
Total Other Financing Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>\$ 7,151</u>	<u>\$ 8,024</u>	<u>\$ 3,665</u>	<u>\$ 4,015</u>
Fund Balance, December 31	<u><u>\$ 11,151</u></u>	<u><u>\$ 19,175</u></u>	<u><u>\$ 22,840</u></u>	<u><u>\$ 26,855</u></u>

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 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.

Goals and Objectives for Calendar Year 2022:

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

Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<u>2019</u>	<u>2020</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2021</u>	<u>2021</u>	<u>2022</u>
Services/Charges	\$0	\$0	\$4,485	\$4,485	\$4,485
Capital Outlay	0	0	0	0	0
Non-Operating					
Transfer	0	0	0	0	0
Total	\$0	\$0	\$4,485	\$4,485	\$4,485

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 2019	Actual 2020	Estimated 2021	Adopted 2022
Fund Balance, January 1	\$ 12,688,159	\$ 14,510,835	\$ 14,495,391	\$ 33,789,528
Revenues				
Reinvestment Sales Tax	\$ 952,200	\$ 785,590	\$ 985,000	\$ 1,063,800
Space Needs Sales Tax	\$ 952,200	\$ 785,590	\$ 985,000	\$ 1,063,800
Grant Revenue	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ 1,032,160	\$ 1,375,801	\$ 1,286,950	\$ 1,531,413
Charges for Services	\$ 285,195	\$ 311,434	\$ 2,443	
Interest	\$ 304,478	\$ 165,385	\$ 377,650	\$ 182,000
Miscellaneous	\$ 126,500	\$ 3,231	\$ -	\$ 600,000
Total Revenues	\$ 3,652,732	\$ 3,427,031	\$ 3,637,043	\$ 4,441,013
Expenditures				
Services & Charges (includes rebates)	\$ 395,764	\$ 232,487	\$ 313,527	\$ 522,027
Capital Expenditures	\$ 4,652,586	\$ 1,117,753	\$ 1,630,000	\$ 23,288,000
Total Expenditures	\$ 5,048,350	\$ 1,350,240	\$ 1,943,527	\$ 23,810,027
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,395,618)	\$ 2,076,791	\$ 1,693,516	\$ (19,369,014.00)
Other Financing Sources				
Transfers In				
General Fund	\$ -	\$ -	\$ -	\$ -
Garage Fund	\$ -	\$ -	\$ -	\$ -
Bond Proceeds/Premium	\$ 5,000,000	\$ -	\$ 20,000,000	\$ 5,000,000
Transfers Out				
Debt Service Fund	\$ (1,781,706)	\$ (2,092,235)	\$ (2,399,379)	\$ (2,407,887)
Total Other Financing Sources	\$ 3,218,294	\$ (2,092,235)	\$ 17,600,621	\$ 2,592,113
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	\$ 1,822,676	\$ (15,444)	\$ 19,294,137	\$ (16,776,901)
Fund Balance, December 31	\$ 14,510,835	\$ 14,495,391	\$ 33,789,528	\$ 17,012,627

CAPITAL PROJECTS FUND
Five Year Projections
Summary

	Actual 2019	Actual 2020	Year-End Est. 2021	Budget 2022	2023	2024	2025
Beginning Balance	\$12,688,159	\$14,510,836	\$14,495,391	\$33,789,528	\$17,012,627	\$5,721,825	\$5,830,367
Revenues	8,652,734	3,427,032	23,637,043	9,441,013	3,699,131	3,761,716	3,826,521
Capital Expenses	4,900,264	1,266,079	1,830,000	23,696,500	12,496,000	1,187,500	1,053,500
Debt Service, Rebates	1,929,793	2,176,398	2,512,906	2,521,414	2,493,933	2,465,674	2,459,482
Surplus/Deficit	\$1,822,677	(\$15,445)	\$19,294,137	(\$16,776,901)	(\$11,290,802)	\$108,542	\$313,539
ENDING BALANCE	\$14,510,836	\$14,495,391	\$33,789,528	\$17,012,627	\$5,721,825	\$5,830,367	\$6,143,906
Reserved for Facility Needs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE-							
Unrestricted	\$14,510,836	\$14,495,391	\$33,789,528	\$17,012,627	\$5,721,825	\$5,830,367	\$6,143,906

CAPITAL PROJECTS FUND
Five Year Projections
Revenues

Revenue Source	Actual 2019	Actual 2020	Year-End Est. 2021	Budget 2022	2023	2024	2025
Income Tax	\$350,940	\$358,292	\$415,020	\$439,000	\$443,390	\$447,824	\$452,302
Home Rule Sales Tax-Reinvestment	966,684	\$797,395	1,000,000	1,080,000	1,151,600	1,174,632	1,198,125
Home Rule Sales Tax-Facilities	966,684	797,395	1,000,000	1,080,000	1,151,600	1,174,632	1,198,125
Less: Home Rule Sales Tax Fee - State of IL	(28,968)	(23,609)	(30,000)	(32,400)	(34,548)	(35,239)	(35,944)
Tower Rental	285,195	311,434	310,030	228,700	233,274	237,939	242,698
Interest Income	304,479	165,385	209,950	182,000	185,640	189,353	193,140
Reimbursement-Darien	-	-	-	-	-	-	5,500
Reimbursements - Residents	-	1,341	2,443	-	-	-	-
Reimbursement-75th/Frontage Rd Resurfacing	-	-	-	300,000	-	-	-
Reimbursement-Town Centre Parking Lot	-	-	-	-	-	-	-
Reimbursement-Pk District Share of Bond	596,665	557,650	561,900	563,713	568,175	572,575	572,575
Reimbursements - Other	-	96,176	-	-	-	-	-
Miscellaneous Grants	84,555	38,219	-	-	-	-	-
State Grants	-	-	-	-	-	-	-
Developer Contributions	116,320	-	167,700	-	-	-	-
Transfer from Garage Fund for Facility Needs	-	-	-	-	-	-	-
Transfer from Federal Drug Enf. For Facilities	-	-	-	-	-	-	-
Other Revenue	10,180	1,890	-	600,000	-	-	-
Janes Ave. TIF Disbursement	-	325,464	-	-	-	-	-
2019 Bond Proceeds - Facility Improvement Project	5,000,000	-	-	-	-	-	-
2021 Bond Proceeds - Facility Improvement Project	-	-	20,000,000	-	-	-	-
2022 Bond Proceeds - Facility Improvement Project	-	-	-	5,000,000	-	-	-
TOTAL	\$8,652,734	\$3,427,032	\$23,637,043	\$9,441,013	\$3,699,131	\$3,761,716	\$3,826,521

CAPITAL PROJECTS FUND
Five Year Projections
Expenses

	Actual	Actual	Year-End Est.	Budget				
Project	2019	2020	2021	2022	2023	2024	2025	2026
63rd Street Regrading/Stabilization	9,253		2,000					
63rd Street Storm Water Project	66,357	71,460						
75th Street Frontage Road (Janes to Westview) Resurfacing					750,000			
83rd St. Bridge Improvements - Design & Construction Engineering	30,440	48,408						
83rd St. Bridge Improvements - Construction	32,121	37,526		18,000				
83rd St. Resurfacing - Design Eng.	39,907							
AMAG Advent Panel Upgrades					30,000			
Annual Police Vehicle Changeover	24,001							
Arc Inventory & Electric Mitigation	4,508							
Asphalt Patching		1,443						
Body Cameras							80,000	
Black Partridge Creek	38,905	29,636						
Boughton and Woodward Sidewalk Extension				55,000				
Campus Sidewalk Replacement				60,000				
CIPP Sanitary Sewer Lining		697,545						
Cisco Switch Hubs								70,000
Cobb Drive Street Pavement/ Stormwater Improvements		11,065	35,000	170,000				
Crabtree Creek Access Lot Improvements	11,687	738	3,500					
Crabtree Creek Erosion Control	3,500							
Everglade Drainage Improvements		24,465						
Electronic Message Board				70,000	70,000			
Facilities - Land Acquisition	3,425,566							
Facilities - Planning	3,400							
Facilities - 1 Plaza Fence Replacement				25,000				
Facilities - 1 Plaza Renovations	21,150	24,064			2,000,000			
Facility Improvements-1 Plaza Roof		25,225	500,000					
Facility Improvements-5 Plaza Dr Roof				450,000				
Facility Improvements - Generator Replacement				150,000				
Facility Improvements- 5 Plaza Generator Replacement				200,000				
Facility Improvements-HVAC Replacement			400,000					
Facility Improvement - Masonry			120,000					
Facility Improvement - Garage Bay Door Replacement				40,000		200,000		
Facility Improvement - Police and Public Works New Facility		133,863		20,000,000	9,000,000			
Forestry - Reforest 2021 Impacted Area			80,000	80,000				
Forestry - Grant Replacement Trees (2021 Impacted Area)				30,000				
Hillcrest Woodward Traffic Signal	4,986	7,310	23,000	450,000				
Hobson Road (at Lamond) Sidewalk Extension				45,000				
Internationale Parkway Design Engineer	1,352							
Jackson Drive Storm Channel						75,000		

CAPITAL PROJECTS FUND
Five Year Projections
Expenses

	Actual	Actual	Year-End Est.	Budget				
Project	2019	2020	2021	2022	2023	2024	2025	2026
Janes & Crabtree Traffic Signal	5,688	8,171	23,000	265,000				
Janes Ave Construction Engineering	56,177							
Janes Ave Resurfacing (Center-75th)	18,671							
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					91,000			
LED Streetlight Improvements	48,416				32,000	32,000	32,000	
License Plate Readers				20,000	20,000	20,000	20,000	20,000
Luzern & Bern Improvement	156,602							
North Creek Storm Sewer Outfall					20,000	145,000		
Police Vehicle Changeovers				50,000	40,000	35,000	35,000	40,000
Police Squad Laptops/Docking Stations						150,000		
Police Dashboard Cameras							150,000	
Police Firearms					30,000	30,000		
Prentiss Creek Stabilization Project	106,568	12,006	3,000	3,000	3,000			
Rebuild IL Road Improvements - Design Engineering				150,000				
Rebuild IL Road Improvements - Construction Engineering					150,000			
Roberts Drive/Court Storm Sewer	237,799							
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)				5,000				
Route 53 Path Sidewalk Construction Engineering (North Segment)				40,000				
Route 53 Path Sidewalk Construction (North Segment)				70,000				
Sidewalk Replacement Program				220,000	90,000	90,000	90,000	90,000
Storm Sewer Lining	310,697				100,000			100,000
Storm Lining 71st Street & Jonquil				200,000			100,000	
Storm Sewer Rehab/Stabilization				100,000		150,000		150,000
Street Light Painting	11,264							
Town Center Parking Lot Expansion	9,370	879	250,000					
Tree Canopy Software		28,571						
Vernon Court Stormwater Improvement					20,000	145,000		
VH Cameras & PD Recorder Upgrade	27,974							
Village Hall Lobby Remodel			50,000	200,000				
VMWare Virtual Server & Storage Area Network				120,000				

CAPITAL PROJECTS FUND
Five Year Projections
Expenses

	Actual	Actual	Year-End Est.	Budget				
Project	2019	2020	2021	2022	2023	2024	2025	2026
Website Upgrade	7,000	11,000						
Whispering Oaks/Everglade Storm Sewer		-	205,000	175,000				
Woodridge Drive (Hobson Dr to Center Dr)-Phase I - Design Engineering	23,860	13,439						
Woodridge Drive (Hobson Dr to Center Dr)-Phase II - Design Engineering				75,000				
Woodridge Drive (Hobson Dr to Center Dr)-Construction Engineering	34,658					115,500		
Woodridge Drive/Crabtree Box Culvert					50,000			
Woodview Storm Sewer Extension		13,271	25,000	25,000				
Woodward Ave LAFO(75th to Wheeler)- Construction Engineering		32,305						
Woodward Ave. Fence	55,770							
Zoning Code Update				55,000				
Audit Entries	1,443	(77,091)						
Subtotal Capital Projects	\$4,900,264	\$1,266,079	1,830,000	23,696,500	\$12,496,000	\$1,187,500	\$1,053,500	\$470,000
Transfer to Debt Service - 2010 GO Bond	670,806	674,646	670,393	-	-	-		
Transfer to Debt Service - 2014 GO Bond	384,100	383,475	382,725	381,975	1,101,400	1,110,200	1,102,700	1,113,800
Transfer to Debt Service - 2017 GO Bond	726,800	730,875	741,075	745,450	34,950	34,950	34,950	34,950
Transfer to Debt Service - 2019 GO Bond		303,239	605,186	606,060	606,761	607,289	607,645	602,827
Transfer to Debt Service - 2021 GO Bond	-	-	-	674,402	633,903	633,903	633,903	633,903
2019 GO Bond Issue - Bond Issuance Costs	31,850	-	-	-		-	-	-
Sales Tax Rebate	116,237	84,163	113,527	113,527	116,919	79,332	80,284	80,000
Subtotal Debt Service, Tax Rebates	\$ 1,929,793	\$ 2,176,398	\$ 2,512,906	\$ 2,521,414	\$ 2,493,933	\$ 2,465,674	2,459,482	2,465,480
Total	6,830,057	3,442,477	4,342,906	26,217,914	14,989,933	3,653,174	3,512,982	2,935,480

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Capital Projects Fund

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

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



Goals and Objectives for Calendar Year 2022:

- Construction of the new Woodridge Police Department Building and Public Works Storage Buildings on Janes Avenue (Spring 2022)
- Construction 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 (Spring / Summer 2022)
- Municipal Facility Roof and Generator Improvement Projects – 5 Plaza Drive (Summer 2022).
- Debt service obligations for Pine Ridge Senior Housing Development property acquisition and the Open Space property acquisition adjacent to Town Centre. (ongoing)

Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2019</i>	<i>2020</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Services/Charges	\$363,914	\$148,324	\$348,500	\$218,027	\$522,027
Capital Outlay	4,652,586	1,117,753	9,449,188	1,630,000	23,288,000
Debt Service/Non Operating	1,813,556	2,176,398	2,513,906	2,399,379	2,407,887
Total	\$6,830,056	\$3,442,475	\$12,311,594	\$4,247,406	\$26,217,914

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 2019</u>	<u>Actual 2020</u>	<u>Estimated 2021</u>	<u>Adopted 2022</u>
Fund Balance, January 1	<u>\$ 2,583,654</u>	<u>\$ 2,689,225</u>	<u>\$ 2,505,201</u>	<u>\$ 2,200,456</u>
Operating Transfers In				
General Fund	\$ 164,085	\$ -	\$ 346,962	\$ 324,520
Streets & Forestry	\$ 183,303	\$ -	\$ -	\$ -
Interest/Miscellaneous	\$ 1,828	\$ 30,014	\$ -	\$ -
Total Revenues	<u>\$ 349,216</u>	<u>\$ 30,014</u>	<u>\$ 346,962</u>	<u>\$ 324,520</u>
Operating Expense				
Capital Outlay	\$ 243,645	\$ 214,038	\$ 651,707	\$ 270,000
Transfer Out	\$ -	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ 243,645</u>	<u>\$ 214,038</u>	<u>\$ 651,707</u>	<u>\$ 270,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 105,571</u>	<u>\$ (184,024)</u>	<u>\$ (304,745)</u>	<u>\$ 54,520</u>
Fund Balance, December 31	<u><u>\$ 2,689,225</u></u>	<u><u>\$ 2,505,201</u></u>	<u><u>\$ 2,200,456</u></u>	<u><u>\$ 2,254,976</u></u>

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

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Vehicle and Equipment Replacement Fund

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



Goals and Objectives for Fiscal Year 2022:

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

Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2019</i>	<i>2020</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Capital Outlay	\$243,645	\$214,039	\$902,000	\$651,707	\$270,000
Non-Operating	0	0	0	0	0
Total	<u>\$243,645</u>	<u>\$214,039</u>	<u>\$902,000</u>	<u>\$651,707</u>	<u>\$270,000</u>

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**

	<u>Actual 2019</u>	<u>Actual 2020</u>	<u>Estimated 2021</u>	<u>Adopted 2022</u>
Fund Balance, January 1	\$ 279,926	\$ 284,996	\$ 287,090	\$ 289,394
Revenues				
Bond Proceeds	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Interest	\$ 6,495	\$ 2,018	\$ 4,204	\$ 4,335
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 6,495	\$ 2,018	\$ 4,204	\$ 4,335
Expenditures				
Principal Retirement	\$ 1,250,000	\$ 1,535,000	\$ 1,880,000	\$ 1,260,000
Interest	\$ 531,705	\$ 558,659	\$ 519,379	\$ 1,147,887
Bond Issuance Costs	\$ -	\$ -	\$ -	\$ -
Miscellaneous Charges	\$ 1,425	\$ -	\$ 1,900	\$ 1,900
Bond Proceeds	\$ -	\$ -	\$ -	\$ -
Bond Premiums	\$ -	\$ -	\$ -	\$ -
Bond Payment to Escrow Agent	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,783,130	\$ 2,093,659	\$ 2,401,279	\$ 2,409,787
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,776,635)	\$ (2,091,641)	\$ (2,397,075)	\$ (2,405,452)
Other Financing Sources				
Operating Transfers In				
General Fund	\$ -	\$ 1,500		\$ -
Capital Projects Fund	\$ 1,781,706	\$ 2,092,235	\$ 2,399,379	\$ 2,407,887
Transfers Out				
Issuance of Refunding Bonds	\$ -	\$ -	\$ -	\$ -
Premium on Refunding Bonds	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 1,781,706	\$ 2,093,735	\$ 2,399,379	\$ 2,407,887
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	\$ 5,071	\$ 2,094	\$ 2,304	\$ 2,435
Fund Balance, December 31	\$ 284,996	\$ 287,090	\$ 289,394	\$ 291,829

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Debt Service Fund

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

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

Goals and Objectives for Fiscal Year 2022:

- 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)

Fund Summary

		<i>Actual</i> <u>2019</u>	<i>Actual</i> <u>2020</u>	<i>Revised</i> <i>Budget</i> <u>2021</u>	<i>Year End</i> <i>Estimate</i> <u>2021</u>	<i>Adopted</i> <i>Budget</i> <u>2022</u>
Services/Charges	2010	475	475	475	475	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	0	0	475
Debt Service	2010	670,805	674,645	670,393	670,393	0
Debt Service	2014 (2008 partial refund)	384,100	383,475	382,725	382,725	381,975
Debt Service	2017 (2008 partial refund)	726,800	730,875	741,075	741,075	745,450
Debt Service	2019	0	303,239	605,186	605,186	606,060
Debt Service	2021	0	0	0	0	674,402
Total		\$1,783,130	\$2,093,659	\$2,401,279	\$2,401,279	\$2,409,787

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

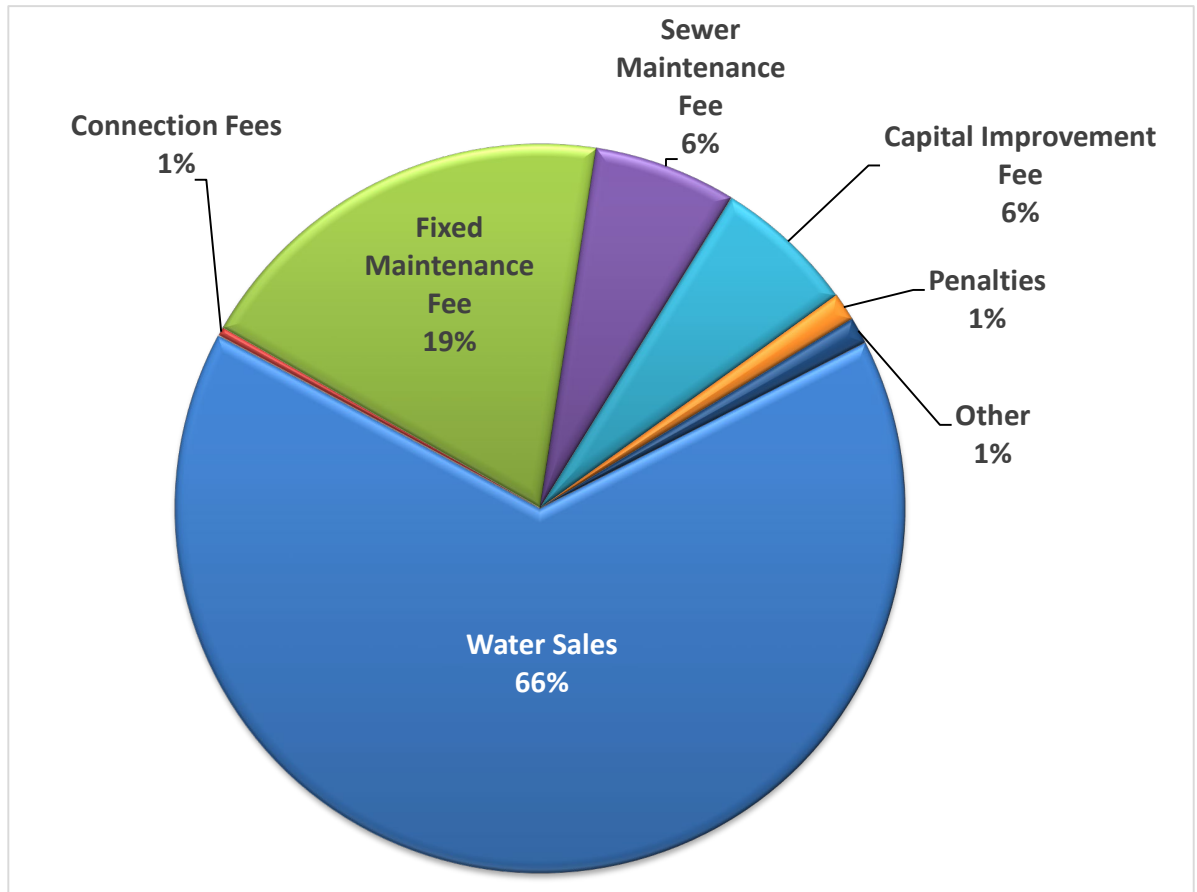
**Village of Woodridge
Water Sewer Fund #501
Fund Summary**

	<u>Actual 2019</u>	<u>Actual 2020</u>	<u>Estimated 2021</u>	<u>Adopted 2022</u>
Net Assets, January 1*	<u>\$16,097,007</u>	<u>\$ 16,728,000</u>	<u>\$ 19,651,050</u>	<u>\$ 20,363,854</u>
Operating Revenues				
Water Sales	\$ 6,780,850	\$ 7,214,514	\$ 6,743,985	\$ 6,743,898
Sewer Services	\$ 663,096	\$ 712,190	\$ 650,845	\$ 650,845
Water Bill Penalties	\$ 126,977	\$ 78,132	\$ 130,000	\$ 130,000
Fixed Water Maintenance Fee	\$ 1,733,894	\$ 1,914,937	\$ 1,982,568	\$ 1,982,568
Capital Improvement Fee	\$ -	\$ -	\$ 469,147	\$ 650,000
Connection Fees	\$ 296,550	\$ 110,700	\$ 44,000	\$ 44,000
Meters & Rental	\$ 37,521	\$ 11,498	\$ 40,000	\$ 40,000
Other Charges for Services	\$ 28,352	\$ 291,376	\$ 6,500	\$ 6,500
Miscellaneous	\$ 13,121	\$ 52,840	\$ 15,000	\$ 15,000
Total Operating Revenues	<u>\$ 9,680,361</u>	<u>\$ 10,386,187</u>	<u>\$ 10,082,045</u>	<u>\$ 10,262,811</u>
Operating Expenses				
Administration	\$ 817,691	\$ 978,806	\$ 719,744	\$ 817,146
Operations	\$ 6,997,507	\$ 7,844,439	\$ 8,249,616	\$ 13,416,682
Total Operating Expenses	<u>\$ 7,815,198</u>	<u>\$ 8,823,245</u>	<u>\$ 8,969,360</u>	<u>\$ 14,233,828</u>
Operating Income (Loss)	<u>\$ 1,865,163</u>	<u>\$ 1,562,942</u>	<u>\$ 1,112,685</u>	<u>\$ (3,971,017)</u>
Non-Operating Revenues (Expenses)				
Depreciation & Amortization	\$ (1,034,617)	\$ -	\$ -	\$ -
Additions to Capital Assets	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenue/Grants	\$ 21,417	\$ -	\$ -	\$ -
Interest Income	\$ 86,165	\$ 35,481	\$ 78,710	\$ 59,600
Total Non-Operating Revenues (Expenses)	<u>\$ (927,035)</u>	<u>\$ 35,481</u>	<u>\$ 78,710</u>	<u>\$ 59,600</u>
Income (Loss) Before Contributions and Transfers	<u>\$ 938,128</u>	<u>\$ 1,598,423</u>	<u>\$ 1,191,395</u>	<u>\$ (3,911,417)</u>
Capital Contributions	\$ -	\$ -	\$ -	\$ -
Operating Transfers In	\$ -	\$ 1,527,683	\$ -	\$ -
Operating Transfers Out	\$ (104,079)	\$ (203,056)	\$ (234,727)	\$ (240,146)
Intrafund Transfer to VERP	\$ (203,056)	\$ -	\$ (243,864)	\$ (275,912)
Total Contributions and Transfer In / (Out)	<u>\$ (307,135)</u>	<u>\$ 1,324,627</u>	<u>\$ (478,591)</u>	<u>\$ (516,058)</u>
Net Income (Loss)	<u>\$ 630,993</u>	<u>\$ 2,923,050</u>	<u>\$ 712,804</u>	<u>\$ (4,427,475)</u>
Change in Net Assets	<u>\$ 630,993</u>	<u>\$ 2,923,050</u>	<u>\$ 712,804</u>	<u>\$ (4,427,475)</u>
Prior Period Adjustment				
Change in Accounting Principle	\$ -	\$ -	\$ -	\$ -
Net Assets, December 31	<u>\$ 16,728,000</u>	<u>\$ 19,651,050</u>	<u>\$ 20,363,854</u>	<u>\$ 15,936,379</u>

**Water & Sewer Fund
Ten Year Projections
FY 2022 Budget**

	Actual	Actual	Year-End Est.	Budget									
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Beginning Cash and Investment Balance	\$ 4,935,925	\$ 5,566,917	\$ 7,033,902	\$ 7,746,705	\$ 3,319,230	\$ 2,343,528	\$ 1,071,961	\$ 1,713,245	\$ (292,993)	\$ (262,767)	\$ (2,695,736)	\$ (2,384,572)	\$ (5,694,329)
OPERATING													
<u>Operating Revenues</u>													
Water Sales	\$6,062,768	\$6,443,650	\$5,981,735	\$6,010,848	\$6,484,567	\$6,533,437	\$6,582,307	\$6,631,177	\$6,680,047	\$6,728,917	\$6,777,787	\$6,826,657	\$6,875,527
Sewer Maintenance Fee	\$663,096	\$712,190	\$650,845	\$650,845	\$681,737	\$681,737	\$681,737	\$681,737	\$681,737	\$681,737	\$681,737	\$681,737	\$681,737
Fixed Water Maintenance Fee	\$1,733,894	\$1,914,937	\$1,982,568	\$1,982,568	\$2,046,473	\$2,099,278	2,134,482	\$2,134,482	\$2,134,482	\$2,134,482	\$2,134,482	\$2,134,482	\$2,134,482
Subtotal:	\$8,459,758	\$9,070,777	\$8,615,148	\$8,644,261	\$9,212,776	\$9,314,452	\$9,398,525	\$9,447,395	\$9,496,265	\$9,545,135	\$9,594,005	\$9,642,875	\$9,691,745
<u>Other Revenues</u>													
Water Connection Fee	\$151,550	\$53,200	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Sewer Connection Fee	\$145,000	\$57,500	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
Other Revenue	\$290,469	\$188,542	\$270,210	\$251,100	\$252,400	\$253,713	\$255,039	\$256,379	\$257,731	\$259,098	\$260,478	\$261,871	\$263,279
Subtotal:	\$587,019	\$299,242	\$314,210	\$295,100	\$296,400	\$297,713	\$299,039	\$300,379	\$301,731	\$303,098	\$304,478	\$305,871	\$307,279
Total Operating Revenues	\$9,046,777	\$9,370,019	\$8,929,358	\$8,939,361	\$9,509,176	\$9,612,165	\$9,697,564	\$9,747,774	\$9,797,996	\$9,848,233	\$9,898,483	\$9,948,746	\$9,999,024
<u>Operating Expenses</u>													
Water Purchase Cost*	\$4,476,545	\$4,523,959	\$4,550,900	\$4,605,417	\$4,605,417	\$4,711,000	\$4,774,350	\$4,828,650	\$4,882,950	\$4,937,250	\$4,991,550	\$5,045,850	\$5,100,150
Other Operating Costs	\$3,209,211	\$2,711,996	\$2,999,575	\$3,222,150	\$5,231,080	\$5,348,508	\$5,513,833	\$5,694,053	\$5,880,310	\$6,072,803	\$6,271,741	\$6,477,345	\$6,689,843
Total Operating Expenses	\$7,685,756	\$7,200,146	\$7,550,475	\$7,827,567	\$9,836,497	\$10,059,508	\$10,288,183	\$10,522,703	\$10,763,260	\$11,010,053	\$11,263,291	\$11,523,195	\$11,789,993
Operating Costs % Change (excluding water cost)	1.95%	-15.49%	10.60%	7.42%	62.35%	2.24%	3.09%	3.27%	3.27%	3.27%	3.28%	3.28%	3.28%
<u>Adjustments:</u>													
GASB 83 Amortization Expense		\$35,809											
Net Income(Loss)	\$1,361,021	\$2,205,681	\$1,378,883	\$1,111,794	(\$327,321)	(\$447,344)	(\$590,619)	(\$774,929)	(\$965,263)	(\$1,161,820)	(\$1,364,809)	(\$1,574,448)	(\$1,790,969)
Ending Cash & Investment Balance before Capital	\$6,296,946	\$7,772,598	\$8,412,785	\$8,858,499	\$2,991,910	\$1,896,184	\$481,342	\$938,315	\$ (1,258,256)	(\$1,424,587)	(\$4,060,545)	(\$3,959,020)	(\$7,485,298)
	87.46%	102.94%	107.48%	90.06%	29.74%	18.43%	4.57%	8.72%	-11.43%	-12.65%	-35.24%	-33.58%	-107.79%
CAPITAL													
Capital Improvement Fee	\$23,082	\$280,784	\$469,147	\$650,000	\$773,775	\$895,950	\$1,018,125	\$1,140,300	\$1,262,475	\$1,384,650	\$1,506,825	\$1,629,000	\$1,751,175
Water Rate - Capital	\$718,082	\$770,864	\$762,250	\$733,050	\$733,050	\$733,050	\$733,050	\$733,050	\$733,050	\$733,050	\$733,050	\$733,050	\$733,050
Total Capital Revenues	\$741,164	\$1,051,648	\$1,231,397	\$1,383,050	\$1,506,825	\$1,629,000	\$1,751,175	\$1,873,350	\$1,995,525	\$2,117,700	\$2,239,875	\$2,362,050	\$2,484,225
<u>Capital Expenses</u>													
Capital Expenses	\$1,268,137	\$1,587,289	\$1,653,612	\$6,646,407	\$1,876,535	\$671,766	\$235,000	\$1,817,543	\$710,049	\$1,695,963	\$268,087	\$2,298,586	\$889,569
Capital-Water Main Replacement	\$0	\$0	\$0	\$0	\$0	\$1,500,000	\$0	\$1,000,000	\$0	\$1,400,000	\$0	\$1,500,000	\$0
VERP Transfers Out to 502	\$203,056	\$203,056	\$243,864	\$275,912	\$278,671	\$281,458	\$284,272	\$287,115	\$289,986	\$292,886	\$295,815	\$298,773	\$301,761
Total Capital Expenses	\$1,471,193	\$1,790,345	\$1,897,476	\$6,922,319	\$2,155,206	\$2,453,224	\$519,272	\$3,104,658	\$1,000,035	\$3,388,849	\$563,902	\$4,097,360	\$1,191,330
Net Income(Loss) - Capital	(\$730,029)	(\$738,697)	(\$666,079)	(\$5,539,269)	(\$648,381)	(\$824,224)	\$1,231,903	(\$1,231,308)	\$995,490	(\$1,271,149)	\$1,675,973	(\$1,735,310)	\$1,292,895
Total Cash and Investment Balance	\$ 5,566,917	\$ 7,033,902	\$ 7,746,705	\$ 3,319,230	\$ 2,343,528	\$ 1,071,961	\$ 1,713,245	\$ (292,993)	\$ (262,767)	\$ (2,695,736)	\$ (2,384,572)	\$ (5,694,329)	\$ (6,192,403)

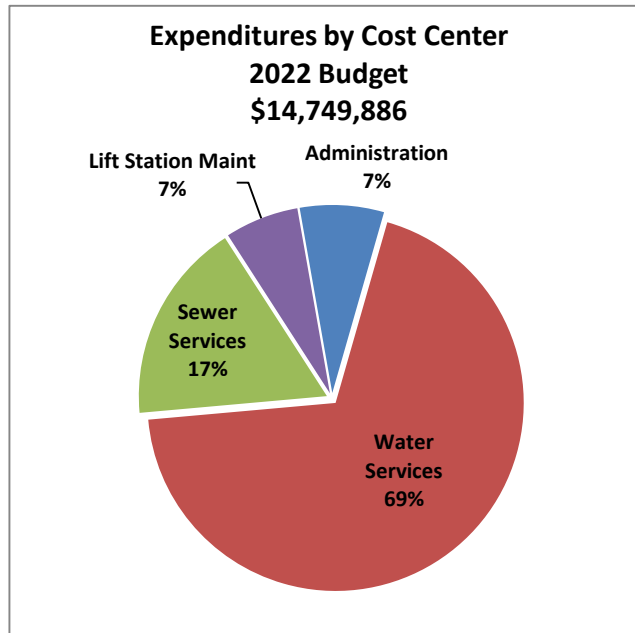
**VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET
TOTAL WATER/SEWER FUND REVENUES**



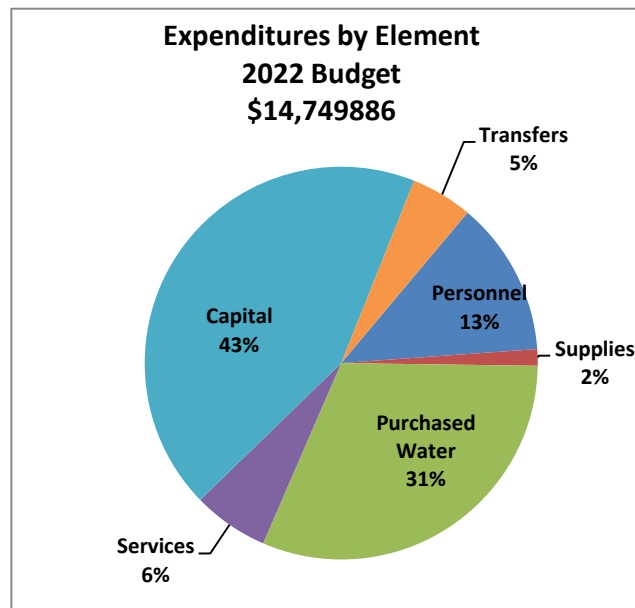
Water Sales	6,743,898
Connection Fees	44,000
Fixed Maintenance Fee	1,982,568
Sewer Maintenance Fee	650,845
Capital Improvement Fee	650,000
Penalties	130,000
Other	121,100
Total Revenues 2020	<u><u>\$10,322,411</u></u>

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

WATER & SEWER FUND EXPENDITURES



Administration	\$1,064,353
Water Services	10,198,307
Sewer Services	2,552,726
Lift Station Maintenance	934,500
	<u>\$14,749,886</u>

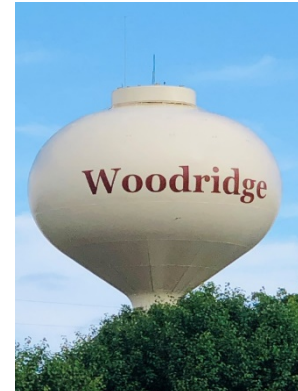


Personnel	\$1,880,759
Supplies	200,090
Purchased Water	4,614,837
Services	918,125
Capital	6,390,000
Transfers	746,075
	<u>\$14,749,886</u>

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Water and Sewer Fund

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



Core Goals of the Fund:

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

Fund Summary

	<i>Actual</i> <u>2019</u>	<i>Actual</i> <u>2020</u>	<i>Revised</i> <i>Budget</i> <u>2021</u>	<i>Year-End</i> <i>Estimate</i> <u>2021</u>	<i>Adopted</i> <i>Budget</i> <u>2022</u>
Water Administration	\$971,031	\$1,063,874	\$1,059,917	\$983,317	\$1,064,353
Water Services	7,032,140	6,853,419	9,398,657	6,604,921	10,198,307
Sewer Services	1,116,925	1,048,927	2,498,444	1,545,213	2,552,726
Lift Station Maintenance	36,853	60,083	329,500	314,500	934,500
Total	\$9,156,949	\$9,026,303	\$13,286,518	\$9,447,951	\$14,749,886

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Water and Sewer Administration Cost Center

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



Goals and Objectives for Calendar Year 2022:

- 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 -2023)
- Continue to promote water conservation among system customers.

Accomplishments:

- Completion and delivery of the 2020 Water Quality Report to customers and transition to website based future reporting of the report
- Completion of the Sanitary Basins C and D Televising and Heavy Cleaning
- Completion of the Crabtree Sanitary Interceptor Sewer Improvement Project Design

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Water and Sewer Administration Cost Center

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2019</i>	<i>2020</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Personnel	\$558,647	\$481,417	\$514,005	\$454,880	\$543,896
Commodities	2,538	1,944	3,350	3,350	3,400
Services/Charges	247,130	229,264	270,950	253,475	260,650
Capital Outlay	27,360	27,360	0	0	0
Non-Operating	135,356	260,903	271,612	271,612	256,407
Other	0	0	0	0	0
Total	\$971,031	\$1,000,888	\$1,059,917	\$983,317	\$1,064,353

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2019</i>	<i>2020</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Full Time Employees:					
Director	0.50	0.50	0.50	0.50	0.50
Assistant Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Fiscal Assistant I *	0.00	0.00	0.00	0.00	0.00
Office Associate	1.00	1.00	1.00	1.00	0.63
Grand Total - FT Equivalents	3.50	3.50	3.50	3.50	3.13

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

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Water Services Cost Center

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

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



Goals and Objectives for Calendar Year 2022:

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

Accomplishments:

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<i>Original</i> <u>2020</u>	<i>Estimated</i> <u>2021</u>
1. Hydrants Exercised	1800	890	1934	2005	1900
2. Hydrants Repaired (flushing)	200	175	106	125	200
3. Leaks Repaired	42	45	47	44	55

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Water Services Cost Center

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2019</i>	<i>2020</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Personnel	\$931,358	\$929,977	\$959,739	\$930,122	\$966,345
Commodities	4,644,242	4,631,205	4,730,012	4,770,543	4,786,437
Services/Charges	551,368	337,331	509,450	489,800	538,600
Capital Outlay	685,837	742,180	2,960,000	175,000	3,605,000
Non-Operating	219,335	212,726	239,456	239,456	301,925
Other	0	0	0	0	0
Total	\$7,032,140	\$6,853,419	\$9,398,657	\$6,604,921	\$10,198,307

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2019</i>	<i>2020</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Full Time Employees:					
Foreman	1.00	1.00	1.00	1.00	1.00
Water Plant Operator	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	6.00	6.00	6.00	6.00	6.00
Total - Full Time	8.00	8.00	8.00	8.00	8.00
Part Time Employees					
Seasonal (4 Employees)*	0.92	0.92	0.92	0.23	0.69
Total - Part Time	0.92	0.92	0.92	0.23	0.69
Grand Total - FT Equivalent:	8.92	8.92	8.92	8.23	8.69

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

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Sanitary Sewer Services Cost Center

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



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

Goals and Objectives for Calendar Year 2022:

- 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>2017</u>	<u>2018</u>	<u>2019</u>	<i>Original</i> <u>2020</u>	<i>Estimated</i> <u>2021</u>
Sewer Back Ups Checked	52	52	41	36	40
Lineal feet of Sewer Main Lined	16,484	115	0	23,107	2,000
JULIE locates completed	6,959	5,773	6,346	6,008	6,000
Sewer Main flushed and Televised	172,000	119,600	48,640	23,107	167,000

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Sanitary Sewer Services Cost Center

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2019</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2019</u>	<u>2019</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Personnel	\$331,323	\$324,909	\$352,359	\$343,553	\$364,518
Commodities	24,661	14,098	24,990	24,340	25,090
Services/Charges	26,380	40,759	67,595	66,820	70,375
Capital Outlay	547,685	486,322	1,885,000	942,000	1,905,000
Non-Operating	186,876	181,949	168,500	168,500	187,743
Other	0	0	0	0	0
Total	\$1,116,925	\$1,048,037	\$2,498,444	\$1,545,213	\$2,552,726

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2018</i>	<i>2019</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>
Full Time Employees:					
Foreman	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 2022 BUDGET

Lift Station Maintenance Cost Center

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



Goals and Objectives for Calendar Year 2022:

- 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
- 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.

Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2019</i>	<i>2020</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Commodities	\$6,882	\$6,306	\$6,000	\$6,000	\$6,000
Services/Charges	22,717	19,952	58,500	43,500	48,500
Capital Outlay	7,254	33,825	265,000	265,000	880,000
Total	\$36,853	\$60,083	\$329,500	\$314,500	\$934,500

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

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

- Fund Summary
- Revenue Detail
- Expense Summary & Detail

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

	Actual 2019	Actual 2020	Estimated 2021	Adopted 2022
Fund Balance, January 1	\$ 1,122,125	\$ 1,344,522	\$ 1,554,677	\$ 1,658,141
Revenues				
Interest/Miscellaneous	\$ 19,341	\$ 40,089	\$ 14,600	\$ 14,219
Total Revenues	\$ 19,341	\$ 40,089	\$ 14,600	\$ 14,219
Operating Expense				
Capital Outlay	\$ -	\$ 32,990	\$ 155,000	\$ 1,787,000
Total Expenditures	\$ -	\$ 32,990	\$ 155,000	\$ 1,787,000
Excess (Deficiency) of Revenues Over Expenditures	\$ 19,341	\$ 7,099	\$ (140,400)	\$ (1,772,781)
Other Finance Sources				
Transfers In	\$ -	\$ -	\$ -	\$ -
Water & Sewer - from Departments	\$ 203,056	\$ 203,056	\$ 243,864	\$ 275,912
Water & Sewer Fund	\$ -	\$ -	\$ -	\$ -
Transfers Out				
Water and Sewer Fund	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 203,056	\$ 203,056	\$ 243,864	\$ 275,912
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	\$ 1,344,522	\$ 1,554,677	\$ 1,658,141	\$ 161,272

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Vehicle and Equipment Replacement Fund

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

Goals and Objectives for Fiscal Year 2022:

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



Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2019</i>	<i>2020</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Capital Outlay	\$0	\$32,990	\$1,244,030	\$155,000	\$1,787,000
Non-Operating	0	0	0	0	0
Total	\$0	\$32,990	\$1,244,030	\$155,000	\$1,787,000

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

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 2019</u>	<u>Actual 2020</u>	<u>Estimated 2021</u>	<u>Adopted 2022</u>
Net Assets, January 1	\$ 258,013	\$ 202,862	\$ 309,379	\$ 297,668
Revenues				
Charges for Services	\$ 874,966	\$ 810,843	\$ 761,260	\$ 860,355
Interest Income	\$ 15,074	\$ 6,968	\$ 17,650	\$ 9,437
Total Revenues	\$ 890,040	\$ 817,811	\$ 778,910	\$ 869,792
Expenditures				
Operations	\$ 945,191	\$ 711,294	\$ 790,621	\$ 855,738
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 945,191	\$ 711,294	\$ 790,621	\$ 855,738
Excess (Deficiency) of Revenues Over Expenditures	\$ (55,151)	\$ 106,517	\$ (11,711)	\$ 14,054
Other Income (Expense)	\$ -	\$ -	\$ -	\$ -
Transfers Out				
Capital Projects Fund	\$ -	\$ -	\$ -	\$ -
Change in Net Assets	\$ (55,151)	\$ 106,517	\$ (11,711)	\$ 14,054
Prior Period Adjustment				
Change in Accounting Principle	\$ -	\$ -	\$ -	\$ -
Net Assets, December 31	\$ 202,862	\$ 309,379	\$ 297,668	\$ 311,722

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Municipal Garage and Fuel Fund

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

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



Goals and Objectives for Calendar Year 2021:

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

Accomplishments

	2016	2017	2018	2019	2020
Diesel: Gallons Purchased	21,637	8,750	11,398	11,830	8,734
Diesel: Ave Annual Rate	2	2	3	2	2
Unleaded: Gallons Purchased	82,106	71,294	72,298	67,471	67,152
Unleaded: Ave Annual Rate	2	3	3	3	2

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Municipal Garage and Fuel Fund

Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<u>2019</u>	<u>2020</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2021</u>	<u>2021</u>	<u>2022</u>
Personnel	\$495,407	\$372,696	\$427,389	\$392,200	\$402,555
Commodities	349,785	268,157	332,300	343,950	367,925
Services/Charges	84,424	41,982	37,000	44,900	49,000
Capital Outlay	10,726	0	20,000	0	25,000
Internal Services	17,334	4,617	9,571	9,571	11,258
Total	\$957,676	\$687,452	\$826,260	\$790,621	\$855,738

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Municipal Garage and Fuel Fund

Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year End</i>	<i>Adopted</i>
	<i>2019</i>	<i>2020</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
<u>Municipal Garage</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
Full Time Employees:					
Foreman	0.70	0.70	0.70	0.70	0.70
Equipment Technician	2.00	2.00	2.00	2.00	2.00
Total - Full Time	2.70	2.70	2.70	2.70	2.70
Part Time Employees:					
PT Equipment Technician*	0.75	0	0.75	0.75	0.75
Total - Part Time	0.75	0.00	0.75	0.75	0.75
Total - Garage	3.45	2.70	3.45	3.45	3.45
<u>Municipal Fuel</u>					
Full Time Employees:					
Foreman	0.05	0.05	0.05	0.05	0.05
Part Time Employees:					
Office Associate	0.05	0.00	0.00	0.00	0.00
Total - Fuel	0.10	0.05	0.05	0.05	0.05
Grand Total - FT Equivalent	3.55	2.75	3.50	3.50	3.50

*PT Equipment Technician separated from the Village in 2020.

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

POLICE PENSION FUND - #701

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

- Fund Summary
- Revenue Detail
- Expense Summary & Detail

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

	Actual 2019	Actual 2020	Estimated 2021	Adopted 2022
Fund Balance, January 1	\$ 33,457,750	\$ 39,705,347	\$ 45,868,605	\$ 51,204,933
Revenues				
Employer Contributions	\$ 3,182,194	\$ 3,985,531	\$ 4,783,791	\$ 4,647,139
Investment Income	\$ 6,051,282	\$ 5,221,418	\$ 4,000,000	\$ 5,000,000
Employee Contributions	\$ 480,222	\$ 505,621	\$ 526,300	\$ 546,300
Former Pension Participant	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 9,713,698	\$ 9,712,570	\$ 9,310,091	\$ 10,193,439
Expenditures				
Administration	\$ 30,700	\$ 27,367	\$ 152,395	\$ 171,585
Benefits	\$ 3,435,401	\$ 3,521,945	\$ 3,821,368	\$ 3,930,385
Total Expenditures	\$ 3,466,101	\$ 3,549,312	\$ 3,973,763	\$ 4,101,970
Excess (Deficiency) of Revenues Over Expenditures	\$ 6,247,597	\$ 6,163,258	\$ 5,336,328	\$ 6,091,469
Fund Balance, December 31	\$ 39,705,347	\$ 45,868,605	\$ 51,204,933	\$ 57,296,402

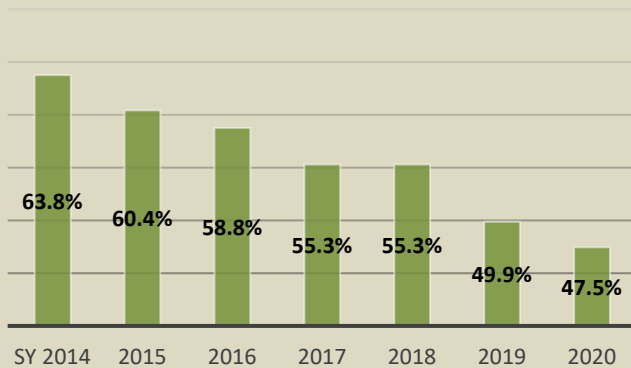
VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Police Pension Fund

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



Police Pension Fund Percentage Funded



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

Police Pension Fund Value of Fund Assets



Fund Summary

	<i>Actual 2019</i>	<i>Actual 2020</i>	<i>Revised Budget 2021</i>	<i>Year End Estimate 2021</i>	<i>Adopted Budget 2022</i>
Commodities	\$0	\$0	\$100	\$100	\$500
Services/Charges	81,918	90,566	104,295	152,395	171,085
Pension Payments	3,435,401	3,521,945	3,638,453	3,821,368	3,930,385
Total	\$3,517,319	\$3,612,511	\$3,742,848	\$3,973,863	\$4,101,970

VILLAGE OF WOODRIDGE

PROPOSED

CAPITAL IMPROVEMENT PROGRAM

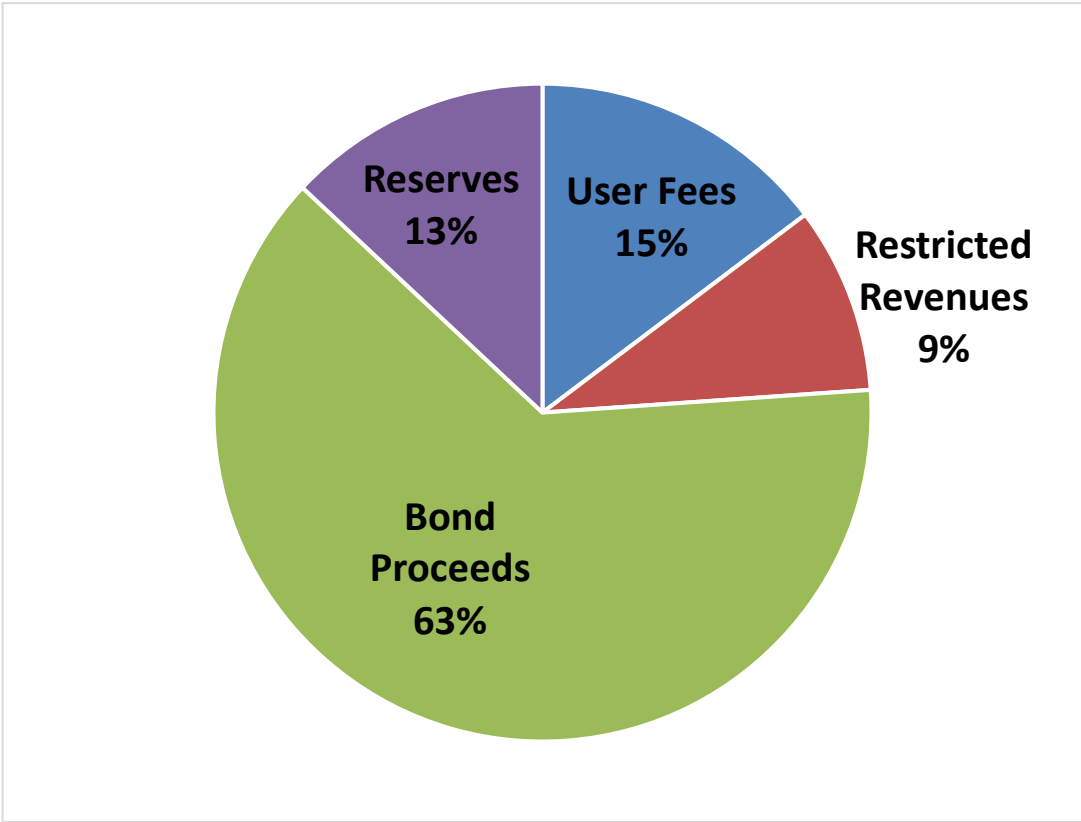
FOR THE YEAR ENDING DECEMBER 31, 2022



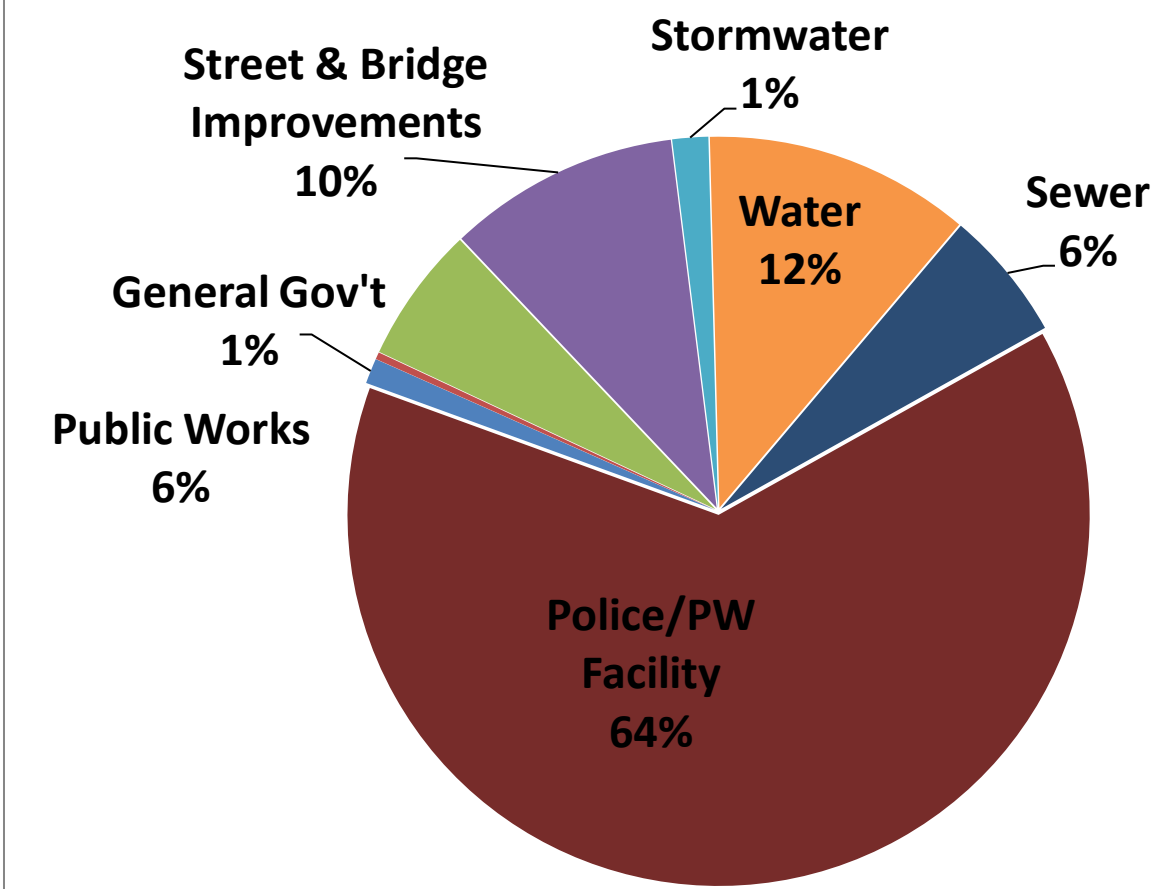
FISCAL YEAR 2022-2026 PROPOSED CAPITAL IMPROVEMENT PLAN SUMMARY								
	PROJECT DESCRIPTION	Project	2022	2023	2024	2025	2026	TOTAL
	VMWare Virtual Servers & Storage Area Network	1	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000
	Electronic Message Board	2	\$ 40,000	\$ 70,000	\$ -	\$ -	\$ -	\$ 110,000
	Cisco Switches	3	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000
	AMAG Advent Panel Upgrade	4	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
	Village Hall Lobby Remodel	5	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
	License Plate Readers	6	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
	Police Vehicle Changeovers	7	\$ 50,000	\$ 40,000	\$ 35,000	\$ 35,000	\$ 40,000	\$ 200,000
	Reforest Project-Tornado Recovery	12	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
	Reforest Residential Grant Program	13	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
	Rebuild Illinois Roadway Program	14	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ 300,000
	Sidewalk Replacement Program	15	\$ 220,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 580,000
	Storm Sewer Lining	17	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ 200,000
	71st Stree and Jonquil Storm Sewer Repair/Lining	18	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
	Jackson Drive Storm Channel Repair	19	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000
	Roberts Drive Storm Sewer-Phase II	20	\$ -	\$ -	\$ -	\$ 420,000	\$ -	\$ 420,000
	Woodridge Drive Storm Sewer Box Culvert	21	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
	Storm System Rehabilitation/Stabilization	22	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ 450,000
	Cobb Drive Drainage/Paving Improvement	23	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ 160,000
	North Creek Storm Sewer	24	\$ -	\$ 20,000	\$ 145,000	\$ -	\$ -	\$ 165,000
	Vernon Court Storm Sewer	25	\$ -	\$ 20,000	\$ 145,000	\$ -	\$ -	\$ 165,000
	LED Streetlight Improvements	26	\$ -	\$ 32,000	\$ 32,000	\$ 32,000	\$ -	\$ 96,000
	Janes and 83rd Street Entryway Monument	27	\$ -	\$ 91,000	\$ -	\$ -	\$ -	\$ 91,000
	Woodridge Drive Roadway Rehab	28	\$ 75,000	\$ -	\$ 1,370,583	\$ -	\$ -	\$ 1,445,583
	Janes Ave. Roadway Rehab	29	\$ 80,500	\$ -	\$ -	\$ 1,430,190	\$ -	\$ 1,510,690
	Hillcrest Woodward Traffic Signal	30	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ 450,000
	Janes & Crabtree Traffic Signal Replacement	31	\$ 265,000	\$ -	\$ -	\$ -	\$ -	\$ 265,000
	75th Street Frontage Road Resurfacing	32	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ 750,000
	Municipal Facility Improvements	33	\$ 20,800,000	\$ 11,000,000	\$ 200,000	\$ -	\$ -	\$ 32,000,000
	Sidewalk Extensions: Hobson/Lamond and Boughton/Woodward	34	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
	Route 53 Sidewalk (North Segment)	35	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ 275,000
	Total Capital Projects Fund		\$ 23,465,500	\$12,443,000	\$ 2,242,583	\$ 2,007,190	\$ 450,000	\$ 40,608,273
DEA	Firearms	8	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ 90,000
	Squad Laptops/Docking Stations	9	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
	Body Worn Cameras	10	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ 80,000
	Police Dashboard Cameras	11	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000
	Total Federal Drug Enforcement Fund		\$ 30,000	\$ 30,000	\$ 180,000	\$ 80,000	\$ -	\$ 320,000
VERP	Vehicle & Equipment Replacement	45	\$ 452,000	\$ 231,331	\$ 297,588	\$ 444,351	\$ 152,930	\$ 1,578,200
	Total VERP Fund		\$ 452,000	\$ 231,331	\$ 297,588	\$ 444,351	\$ 152,930	\$ 1,578,200
	Woodridge Drive Roadway Rehab	28	\$ -	\$ -	\$ 863,215	\$ -	\$ -	\$ 863,215
	Janes Ave. Roadway Rehab	29	\$ -	\$ -	\$ 900,379	\$ -	\$ -	\$ 900,379
	Roadway Improvements	36	\$ 2,995,091	\$ 2,859,517	\$ 450,443	\$ 2,195,277	\$ 1,826,806	\$ 10,327,134
	Total MFT Fund		\$ 2,995,091	\$ 2,859,517	\$ 2,214,037	\$ 2,195,277	\$ 1,826,806	\$ 12,090,728
Water & Sewer Fund	Water Standpipe Variable Frequency Drive	37	\$ 325,000	\$ -	\$ -	\$ -	\$ -	\$ 325,000
	Valve, Hydrant, & System Improvements	38	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ 60,000	\$ 180,000
	SCADA Telemetry Communication	39	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
	Water Tower Repainting	40	\$ 1,200,000	\$ 1,200,000	\$ -	\$ -	\$ -	\$ 2,400,000
	Emergency Well System-Well Rehab	41	\$ 10,000	\$ 90,000	\$ -	\$ 10,000	\$ 75,000	\$ 185,000
	Watermain Replacement	42	\$ -	\$ -	\$ -	\$ 35,000	\$ 1,000,000	\$ 1,035,000
	Sanitary Sewer Rehab and Improvements	43	\$ 1,805,000	\$ 280,000	\$ 315,000	\$ 190,000	\$ 405,000	\$ 2,995,000
	Lift Station Cabinet Replacement	44	\$ 465,000	\$ 45,000	\$ 30,000	\$ -	\$ -	\$ 540,000
	Total Water & Sewer Fund		\$ 4,165,000	\$ 1,615,000	\$ 405,000	\$ 235,000	\$ 1,540,000	\$ 7,960,000
Water Fund VERP	Water Meter Replacement	16	\$ 1,600,000	\$ 1,600,000	\$ -	\$ -	\$ -	\$ 3,200,000
	Vehicles/Equipment	46	\$ 187,000	\$ 107,644	\$ 113,515	\$ 362,728	\$ 285,946	\$ 1,056,833
	Total Water & Sewer Fund VERP		\$ 1,787,000	\$ 1,707,644	\$ 113,515	\$ 362,728	\$ 285,946	\$ 4,256,833
Grand Total All Funds			\$ 32,894,591	\$18,886,492	\$ 5,452,723	\$ 5,324,546	\$ 4,255,682	\$ 66,814,034

**Village of Woodridge Capital Improvement Program
Funding Sources**

**Where the Money Comes From (Sources)
FY 2022**



**Where the Money Goes (Uses)
FY 2022**



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 2022 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 2022 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.

Cost Estimates	Five Year Capital Plan					
	2022	2023	2024	2025	2026	Total Project
	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000
Total Cost	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 120,000					\$ 120,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000
Annual Operating Impacts						
	2022	2023	2024	2025	2026	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

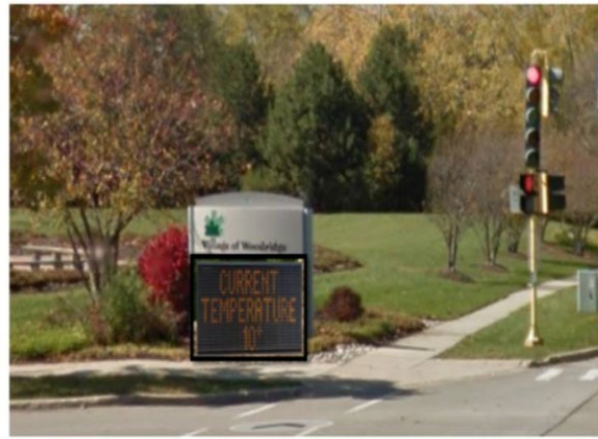
Project: 2
Electronic Message Board

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 2021 and FY 2022. The sign at Center and Plaza Drives is planned to be completed in 2021.

Cost Estimates	Five Year Capital Plan					
	2022	2023	2024	2025	2026	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	\$ 30,000	\$ 70,000				\$ 100,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 30,000	\$ 70,000	\$ -	\$ -	\$ -	\$ 100,000
Annual Operating Impacts	2022	2023	2024	2025	2026	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.

Cost Estimates	Five Year Capital Plan					
	2022	2023	2024	2025	2026	Total Project
	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000
Total Cost	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund					\$ 70,000	\$ 70,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000
Annual Operating Impacts	2022	2023	2024	2025	2026	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. There is an annual \$1,840 maintenance fee associated with the system.

Cost Estimates	Five Year Capital Plan					
	2022	2023	2024	2025	2026	Total Project
	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
Total Cost	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund		\$ 30,000				\$ 30,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
Annual Operating Impacts	2022	2023	2024	2025	2026	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)	\$ -	\$ 1,840	\$ 1,840	\$ 1,840	\$ 1,840	\$ 7,360
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ (1,840)	\$ (1,840)	\$ (1,840)	\$ (1,840)	\$ (7,360)

Project: 5
Village Hall Lobby Remodel

Managing Department: Community Development

Estimated Useful Life: 15 Years

Change from Previous CIP: Change in Year/Price



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

In response to the recent active shooter threat, the project will now include safety enhancements for both the first and second floor counters along with an evaluation of the board room that were not included in the original cost estimate of \$24,000. As a result, the total project pending Village Board approval will likely increase to \$250,000, with \$50,000 being spent in FY2021.

Cost Estimates	Five Year Capital Plan					
	2022	2023	2024	2025	2026	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	2022	2023	2024	2025	2026	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total-Net Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 6
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					
	2022	2023	2024	2025	2026	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						
	2022	2023	2024	2025	2026	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: 7
Police Vehicle Changeovers

Managing Department: Police Department

Estimated Useful Life: 3 Years

Change from Previous CIP: Change in Funding Source/Price



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. There were five vehicles scheduled for replacement in 2019 and Ford canceled the order. There are 4 cars ordered for 2021. We anticipate ordering 6 cars in 2022.

Cost Estimates	Five Year Capital Plan					
	2022	2023	2024	2025	2026	Total Project
	\$ 50,000	\$ 40,000	\$ 35,000	\$ 35,000	\$ 40,000	\$ 200,000
Total	\$ 50,000	\$ 40,000	\$ 35,000	\$ 35,000	\$ 40,000	\$ 200,000
Funding Sources						
State and Federal Drug Funds						
Motor Fuel Tax Fund						
TIF #2 Fund						
SSA #1,3,5 Funds						
Capital Projects Fund	\$ 50,000	\$ 40,000	\$ 35,000	\$ 35,000	\$ 40,000	\$ 200,000
Vehicle Equipment Replacement (VERP) Fund						
Water & Sewer Fund						
Water & Sewer VERP Fund						
Garage and Fuel Fund						
Grant Funding						
Total Funding	\$ 50,000	\$ 40,000	\$ 35,000	\$ 35,000	\$ 40,000	\$ 200,000
Annual Operating Impacts	2022	2023	2024	2025	2026	Total Project
New Revenue						
Staffing Costs (Savings)						
Facility Costs (Savings)						
Program Costs (Savings)						
Total Costs/(Savings)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Project: 8
Firearms**

Managing Department: Police

Estimated Useful Life: 10 years

Change from Previous CIP: Change in Year/Price

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.

Cost Estimates	Five Year Capital Plan					Total Project
	2022	2023	2024	2025	2026	
	\$ 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	\$ 30,000			\$ 90,000
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	\$ 30,000	\$ -	\$ -	\$ 90,000
Annual Operating Impacts	2022	2023	2024	2025	2026	Total Project
New Revenue						
Staffing Costs (Savings)						
Facility Costs (Savings)						
Program Costs (Savings)						
Total Costs/(Savings)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 9
Squad Laptops/Docking Stations

Managing Department: Police

Estimated Useful Life: 3-5 Years

Change from Previous CIP: None

Description: Police officers use the in-car computers in their everyday police work. Officers utilize in-squad laptops to run license plates, check for warrants and dispatch officers to calls. Officers also use the laptops for paperless reporting and accessing various intelligence databases. The useful life of the in-car computers is three to five years. For ensured compatibility, the laptops were replaced in 2019. The \$10,000 annual operating cost is for laptop maintenance. The police department intends to replace the laptops in 2024, depending on the condition of the equipment. 2024 would be the five year replacement plan; however, we have in the past extended that plan.

Cost Estimates	Five Year Capital Plan					
	2022	2023	2024	2025	2026	Total Project
	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
Total Cost	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
Funding Sources						
State and Federal Drug Funds			\$ 150,000			\$ 150,000
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund						\$ -
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
Annual Operating Impacts						
	2022	2023	2024	2025	2026	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
Total Costs/(Savings)	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000

Project: 10
Body Worn Cameras

Managing Department: Police

Estimated Useful Life: 3-5 Yrs

Change from Previous CIP: Change in Year

Description: In FY2021, the Police Department implemented a body-worn camera program to respond to the public's demand and to increase the Department's accountability. The expected life of the equipment is 3-5 years, therefore, the Department has budgeted \$80,000 for camera replacement in year 5. Annual operating impacts include on-going video storage costs and increased staff time to download videos and monitor video storage requirements.

Cost Estimates	Five Year Capital Plan					
	2022	2023	2024	2025	2026	Total Project
	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ 80,000
Total Cost	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ 80,000
Funding Sources						
State and Federal Drug Funds				\$ 80,000		\$ 80,000
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	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ 80,000
Annual Operating Impacts	2022	2023	2024	2025	2026	Total Project
New Revenue						
Staffing Costs (Savings)						
Facility Costs (Savings)						
Program Costs (Savings)	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 64,000
Total Costs/(Savings)	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 64,000

Project: 11
Police Dashboard Cameras

Managing Department: Police

Estimated Useful Life: 3-5 Years

Change from Previous CIP: None



Description: The Police Department utilizes in-car cameras to record traffic stops and other public contacts for evidence purposes, as well as to increase transparency with the public. The useful life of the cameras are three to five years. For ensured compatibility, the cameras were replaced in 2019. The \$10,000 annual operating cost is for video storage, pending an additional increase for body worn cameras. *The police department intends to replace the dashcams in 2025 or 2026, depending on the condition of the equipment.

Cost Estimates	Five Year Capital Plan					
	2022	2023	2024	2025	2026	Total Project
	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000
Total Cost	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000
Funding Sources						
State and Federal Drug Funds				\$ 150,000		\$ 150,000
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund						\$ -
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000
Annual Operating Impacts						
	2022	2023	2024	2025	2026	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
Total Costs/(Savings)	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000

Project: 12
Reforest Project - Tornado Recovery

Managing Department: Public Works

Estimated Useful Life: 50 Years

Change from Previous CIP: New Project



Description: On June 20, 2021, Woodridge suffered a EF3 tornado that destroyed or caused the removal of approximately 325 parkway trees in a west to east path south of 75th Street and north of 83rd Street across the width of the community. This project is a two year effort beginning in the fall of 2021 to reestablish the tree canopy that defines the community adding beauty, environmental and health benefits. Public Works retained Davey Tree to update the Woodridge Tree Inventory across the impacted region to assist with species selection to ensure diversification. Replacement trees will be consistent with the Village ordinance at a 3" diameter; trees larger than 3" run a high risk of not surviving replanting. Trees are estimated at \$400 per tree for purchase and planting.

Cost Estimates	Five Year Capital Plan					
	2022	2023	2024	2025	2026	Total Project
	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Total Cost	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 80,000					\$ 80,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Annual Operating Impacts	2022	2023	2024	2025	2026	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 13
Reforest Gant Progam - Tornado Recovery

Managing Department: Public Works

Estimated Useful Life: 50 Years

Change from Previous CIP: New Project



Description: On June 20, 2021, Woodridge suffered a EF3 tornado that destroyed or caused the removal of hundreds of private property trees throughout the impacted zone. This project is aimed at partnering with organizations and residents to provide assistance toward replacement of private property trees. This program is being developed.

Cost Estimates	Five Year Capital Plan					
	2022	2023	2024	2025	2026	Total Project
	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Total Cost	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 30,000					\$ 30,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Annual Operating Impacts	2022	2023	2024	2025	2026	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 14
Rebuild Illinois Roadway Program

Managing Department: Public Works

Estimated Useful Life: 16 Years

Change from Previous CIP: New Project



Description: Rebuild Illinois Funds are distributed by the State of Illinois with the project requirements set by IDOT. RBI is aimed at roadway infrastructure improvements and in total the Village will receive approximately \$2.3 million in funds. These funds are understood to date to be required to meet the standards set for Surface Transportation Program projects requiring full engineering drawings and the improvements need to exceed standard resurfacing pushing toward full depth resurfacing or reconstruction. The roadway construction project is planned as one large project with design engineering in 2022 at \$150,000 and construction and construction engineering, also budgeted for \$150,000, scheduled for 2023. The RBI funds and the construction expense is in the MFT Fund with the engineering in the CIP General Fund.

Cost Estimates	Five Year Capital Plan					Total Project
	2022	2023	2024	2025	2026	
	\$ 150,000	\$ 150,000		\$ -	\$ -	\$ 300,000
Total Cost	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ 300,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 150,000	\$ 150,000				\$ 300,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ 300,000
Annual Operating Impacts	2022	2023	2024	2025	2026	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 15
Sidewalk Replacement Program

Managing Department: Public Works

Estimated Useful Life: 20 Years

Change from Previous CIP: New Project



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 2022 program year represents additional scope from 2021 (\$120,000 over the standard \$50,000 program) rolled to a large 2022 annual program (\$100,000). The remaining years of the five year budget and moving forward will roll back to \$90,000 annually.

Cost Estimates	Five Year Capital Plan					
	2022	2023	2024	2025	2026	Total Project
	\$ 220,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 580,000
Total Cost	\$ 220,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 580,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 220,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 580,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 220,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 580,000
Annual Operating Impacts	2022	2023	2024	2025	2026	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 16
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 9,000 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 million and presently planned to commence in 2022 for a 2 to 3 year installation period.

Cost Estimates	Five Year Capital Plan					
	2022	2023	2024	2025	2026	Total Project
	\$ 1,600,000	\$ 1,600,000	\$ -	\$ -	\$ -	\$ 3,200,000
Total Cost	\$ 1,600,000	\$ 1,600,000	\$ -	\$ -	\$ -	\$ 3,200,000
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						\$ -
Water & Sewer VERP Fund	\$ 1,600,000	\$ 1,600,000				\$ 3,200,000
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 1,600,000	\$ 1,600,000	\$ -	\$ -	\$ -	\$ 3,200,000
Annual Operating Impacts	2022	2023	2024	2025	2026	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 17 Storm Sewer Lining

Managing Department: Public Works

Estimated Useful Life: 50 Years

Change from Previous CIP: Change in Year/Price



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

Cost Estimates	Five Year Capital Plan					
	2022	2023	2024	2025	2026	Total Project
	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ 200,000
Total Cost	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ 200,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund		\$ 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						
	2022	2023	2024	2025	2026	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 18
71st Street Storm & Jonquil Storm Sewer Repair / Lining

Managing Department: Public Works

Estimated Useful Life: 50 Years

Change from Previous CIP: Change in Year/Price



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

Additionally, the Jonquil line is an existing sewer main that runs between two homes and is in 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					
	2022	2023	2024	2025	2026	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	\$ 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						
	2022	2023	2024	2025	2026	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 19
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.

Cost Estimates	Five Year Capital Plan					
	2022	2023	2024	2025	2026	Total Project
	\$ -	\$ -	\$ 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						
	2022	2023	2024	2025	2026	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 20
Roberts Drive Storm Sewer - Phase II

Managing Department: Public Works

Estimated Useful Life: 50 Years

Change from Previous CIP: Change in Year/Price



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.

Cost Estimates	Five Year Capital Plan					
	2022	2023	2024	2025	2026	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						
	2022	2023	2024	2025	2026	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 21
Woodridge Drive Storm Sewer Box Culvert

Managing Department: Public Works

Estimated Useful Life: 15 Years

Change from Previous CIP: None



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

Cost Estimates	Five Year Capital Plan					
	2022	2023	2024	2025	2026	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	2022	2023	2024	2025	2026	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 22
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.

Cost Estimates	Five Year Capital Plan					
	2022	2023	2024	2025	2026	Total Project
	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ 450,000
Total Cost	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ 450,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 150,000		\$ 150,000		\$ 150,000	\$ 450,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ 450,000
Annual Operating Impacts	2022	2023	2024	2025	2026	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 23
Cobb Drive Drainage/Paving Improvement

Managing Department: Public Works

Estimated Useful Life: 25 Years

Change from Previous CIP: Change in Year/Price



Description: The Village has worked with the residents in this area along Cobb Drive related to drainage and flooding caused by the storm system and road condition related to the inlets with the retention basin. This project includes the improvements with the road paving and storm system at an estimated cost of \$160,000 based on the design work completed and under review. The project is planned for 2022.

Cost Estimates	Five Year Capital Plan					
	2022	2023	2024	2025	2026	Total Project
	\$ 160,000		\$ -	\$ -	\$ -	\$ 160,000
Total Cost	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ 160,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 160,000					\$ 160,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ 160,000
Annual Operating Impacts						
	2022	2023	2024	2025	2026	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 24
North Creek Storm Sewer

Managing Department: Public Works

Estimated Useful Life: 25 Years

Change from Previous CIP: Change in Year/Price



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

Cost Estimates	Five Year Capital Plan					
	2022	2023	2024	2025	2026	Total Project
	\$ -	\$ 20,000	\$ 145,000	\$ -	\$ -	\$ 165,000
Total Cost	\$ -	\$ 20,000	\$ 145,000	\$ -	\$ -	\$ 165,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund		\$ 20,000	\$ 145,000			\$ 165,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ -	\$ 20,000	\$ 145,000	\$ -	\$ -	\$ 165,000
Annual Operating Impacts	2022	2023	2024	2025	2026	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 25
Vernon Court Storm Sewer

Managing Department: Public Works

Estimated Useful Life: 25 Years

Change from Previous CIP: Change in Year/Price



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

Cost Estimates	Five Year Capital Plan					
	2022	2023	2024	2025	2026	Total Project
	\$ -	\$ 20,000	\$ 145,000	\$ -	\$ -	\$ 165,000
Total Cost	\$ -	\$ 20,000	\$ 145,000	\$ -	\$ -	\$ 165,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund		\$ 20,000	\$ 145,000			\$ 165,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ -	\$ 20,000	\$ 145,000	\$ -	\$ -	\$ 165,000
Annual Operating Impacts	2022	2023	2024	2025	2026	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 26
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.

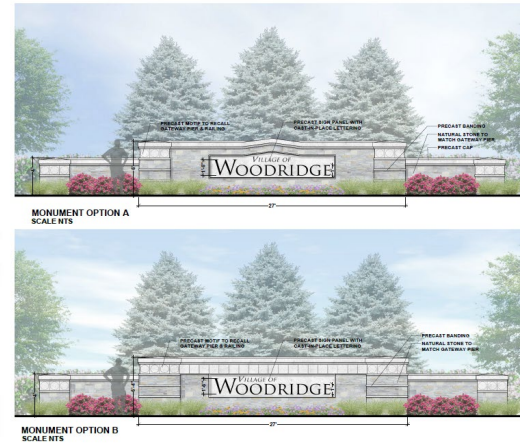
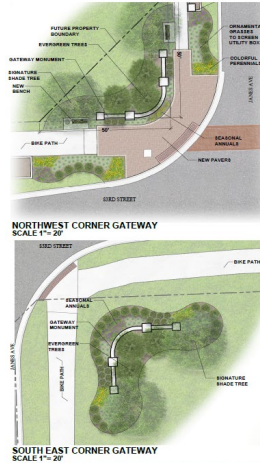
Cost Estimates	Five Year Capital Plan					
	2022	2023	2024	2025	2026	Total Project
	\$ -	\$ 32,000	\$ 32,000	\$ 32,000	\$ -	\$ 96,000
Total Cost	\$ -	\$ 32,000	\$ 32,000	\$ 32,000	\$ -	\$ 96,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund		\$ 24,000	\$ 24,000	\$ 24,000		\$ 72,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding		\$ 8,000	\$ 8,000	\$ 8,000		\$ 24,000
Total Funding	\$ -	\$ 32,000	\$ 32,000	\$ 32,000	\$ -	\$ 96,000
Annual Operating Impacts						
	2022	2023	2024	2025	2026	Total Project
Reimbursement (grant)						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 27
Janes and 83rd Street Entryway Monument

Managing Department: PW / CD

Estimated Useful Life: 20 Years

Change from Previous CIP: None



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

Cost Estimates	Five Year Capital Plan					
	2022	2023	2024	2025	2026	Total Project
	\$ -	\$ 91,000	\$ -	\$ -	\$ -	\$ 91,000
Total	\$ -	\$ 91,000	\$ -	\$ -	\$ -	\$ 91,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund		\$ 91,000				\$ 91,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ -	\$ 91,000	\$ -	\$ -	\$ -	\$ 91,000
Annual Operating Impacts						
	2022	2023	2024	2025	2026	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total-Net Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 28
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 2022) and construction engineering (\$115,000) in the Capital Projects Fund. This project is anticipated to be let by the State of Illinois in spring of 2024.

Cost Estimates	Five Year Capital Plan					Total Project
	2022	2023	2024	2025	2026	
	\$ 75,000	\$ -	\$ 2,233,798	\$ -	\$ -	\$ 2,308,798
Total Cost	\$ 75,000	\$ -	\$ 2,233,798	\$ -	\$ -	\$ 2,308,798
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund			\$ 863,215			\$ 863,215
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 75,000		\$ 115,000			\$ 190,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding			\$ 1,255,583			\$ 1,255,583
Total Funding	\$ 75,000	\$ -	\$ 2,233,798	\$ -	\$ -	\$ 2,308,798
Annual Operating Impacts	2022	2023	2024	2025	2026	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 29
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.

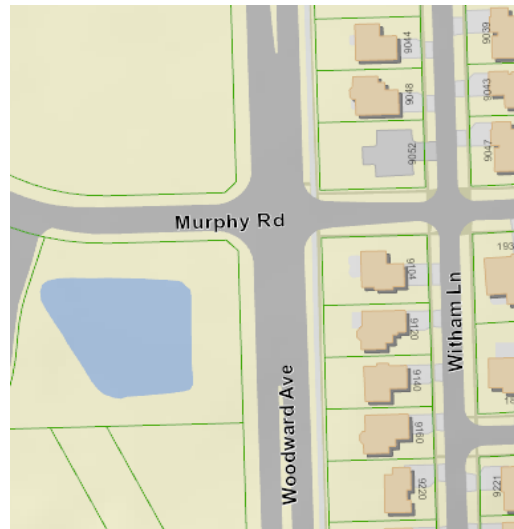
	Five Year Capital Plan					
Cost Estimates	2022	2023	2024	2025	2026	Total Project
	\$ 80,500	\$ -	\$ -	\$2,330,569	\$ -	\$ 2,411,069
Total Cost	\$ 80,500	\$ -	\$ -	\$2,330,569	\$ -	\$ 2,411,069
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund				\$ 900,379		\$ 900,379
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 80,500			\$ 126,500		\$ 207,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding				\$1,303,690		\$ 1,303,690
Total Funding	\$ 80,500	\$ -	\$ -	\$2,330,569	\$ -	\$ 2,411,069
Annual Operating Impacts	2022	2023	2024	2025	2026	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 30
Hillcrest Woodward Traffic Signal

Managing Department: Public Works

Estimated Useful Life: 5 Years

Change from Previous CIP: Change in Price/Year



Description: With the development of the industrial center (Edward Don, Orbus, etc.) on the west side of Woodward Avenue between Edward Don Parkway and Murphy Road, staff continued to monitor and plan for the need for a traffic signal at the intersection of Murphy Road and Hillcrest and Woodward Avenue. Included in the industrial park development plan was also the participatory contribution by the developments to the cost of this signal. \$167,700 has been collected. The installation of the signal is planned for 2022 at an estimated cost of \$450,000.

Cost Estimates	Five Year Capital Plan					
	2022	2023	2024	2025	2026	Total Project
	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ 450,000
Total Cost	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ 450,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 282,300					\$ 282,300
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Developer Contribution	\$ 167,700					\$ 167,700
Grant Funding						\$ -
Total Funding	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ 450,000
Annual Operating Impacts						
	2022	2023	2024	2025	2026	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						
Total-Net Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 31
Janes & Crabtree Traffic Signal Replacement

Managing Department: Public Works

Estimated Useful Life: 25 Years

Change from Previous CIP: Change in Year



Description: The Village owns and operates traffic signals at nine intersections throughout the Village. One location, only a three leg intersection, at Janes and Crabtree is one of the older systems. While the light fixtures were updated to LED, the equipment and loops are old with some equipment difficult to locate to make repairs. While the Village is funding toward the replacement of traffic signals through the VERP, not all funds are yet accumulated so the project is planned for the Capital Projects fund. The replacement is scheduled for 2022.

Cost Estimates	Five Year Capital Plan					
	2022	2023	2024	2025	2026	Total Project
	\$ 265,000	\$ -	\$ -	\$ -	\$ -	\$ 265,000
Total Cost	\$ 265,000	\$ -	\$ -	\$ -	\$ -	\$ 265,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 265,000					\$ 265,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 265,000	\$ -	\$ -	\$ -	\$ -	\$ 265,000
Annual Operating Impacts						
	2022	2023	2024	2025	2026	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 32
75th Street - Frontage Road Resurfacing Project

Managing Department: Public Works

Estimated Useful Life: 16 Years

Change from Previous CIP: Change in Year/Price



Description: There has been an informal shared partnership between the Village and DuPage County regarding the maintenance and repair of the existing North/South Frontage Road along 75th Street (approximately 1.2 miles in total, as shown in blue below) but no formal intergovernmental agreement (IGA) or jurisdictional transfer (JT). Although located on County owned right of way (ROW), it primarily benefits Woodridge residents for ease of access while limiting access points onto 75th Street. These frontage roads are reaching the point in their life cycle where rehabilitation work is required. Given that the roadway primarily benefits Woodridge residents, DuPage County and Woodridge have discussed a 50/50 cost sharing arrangement to complete these roadway improvements and then transferring them to the Village as a future Woodridge responsibility.

Cost Estimates	Five Year Capital Plan					
	2022	2023	2024	2025	2026	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						\$ -
Grant Funding		\$ 375,000				\$ 375,000
Total Funding	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ 750,000
Annual Operating Impacts	2022	2023	2024	2025	2026	Total Project
New Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 33
Municipal Facility Improvements

Managing Department: Police/Public Works

Estimated Useful Life: 30 Years

Change from Previous CIP: Change in Year



Description: In the fall of 2020, the Village approved engaged Harbour Construction for the Design Build Construction of a new Police Department Facility and Public Works Salt and Cold Storage building on the 13 acre lot purchased by the Village for municipal space needs expansion. 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 yet undetermined and will be based on final design but is estimated at \$31 million to be financed through the use of reserves and general obligation bonds.

Budgeted items 2022 through 2024 include: \$29,00,000 for Construction of the new Police and Public Works Facility Project; \$2,000,000 for the 1 Plaza Renovation; \$150,000 for the 1 Plaza Generator Replacement; and \$200,000 for the future replacement of the Garage Bay Doors. Also planned facility improvements for Village Hall in 2022 include the roof replacement (\$450,000) and review of the installation of back-up power (\$200,000).

	Five Year Capital Plan					
Cost Estimates	2022	2023	2024	2025	2026	Total Project
	\$ 20,800,000	\$ 11,000,000	\$ 200,000	\$ -	\$ -	\$32,000,000
Total Cost	\$ 20,800,000	\$ 11,000,000	\$ 200,000	\$ -	\$ -	\$32,000,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 20,800,000	\$ 11,000,000	\$ 200,000			\$32,000,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 20,800,000	\$ 11,000,000	\$ 200,000	\$ -	\$ -	\$32,000,000
Annual Operating Impacts	2022	2023	2024	2025	2026	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 34

Sidewalk Extensions: Hobson Road (at Lamond) and Boughton/Woodward

Managing Department: Public Works

Estimated Useful Life: 25 Years

Change from Previous CIP: Change in Year



Description: : DuPage County Department of Transportation has undertaken two separate road projects on County roadways in Woodridge: 1) 63rd Street / Hobson Road Resurfacing and Sidewalk Construction; and 2) Woodward and Boughton Intersection Improvements. With both projects, the Village had the opportunity to add Woodridge sidewalk work and as such added 2 projects: 1) the installation of a sidewalk connector on the west side of Woodward, south of Boughton (\$55,000); and the Lamond Road connector between Hobson and Cedar Hills (\$45,000). Both are timed with the County project in 2021. Both projects will benefit from economy of scale pricing and bid and contract management / processing by a third party. This project will be primarily funded by a developer contribution.

Cost Estimates	Five Year Capital Plan					
	2022	2023	2024	2025	2026	Total Project
	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Total Cost	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 100,000					\$ 100,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Annual Operating Impacts						
	2022	2023	2024	2025	2026	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 35
Route 53 Path Sidewalk (North Segment)

Managing Department: Public Works

Estimated Useful Life: 25 Years

Change from Previous CIP: Change in Year

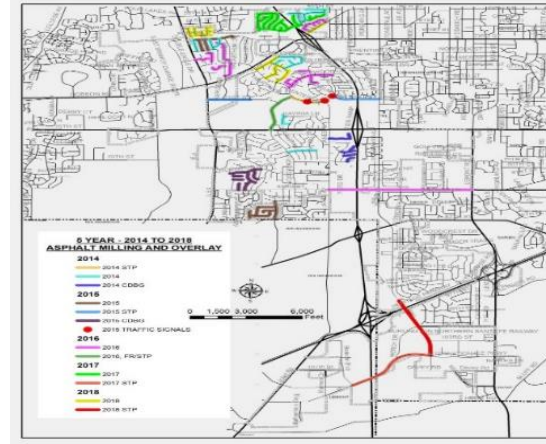


Description: This project includes the construction of new sidewalk along Illinois Route 53 from Mulligan Drive to Hobson Road. The Village was awarded a Surface Transportation Program grant in the amount of \$160,000 for this project leaving a local match of \$70,000. The total project cost is estimated at \$310,000 (approximately \$35,000 for design engineering in 2017). Additional Design Work (\$5,000) Construction engineering (\$40,000) and construction (\$70,000) is anticipated in 2022 at a total cost of \$115,000 following continuing land and easement reviews from IDOT that have postponed the work plan.

	Five Year Capital Plan					
Cost Estimates	2022	2023	2024	2025	2026	Total Project
	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ 275,000
Total Cost	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ 275,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 115,000					\$ 115,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding	\$ 160,000					\$ 160,000
Total Funding	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ 275,000
Annual Operating Impacts	2022	2023	2024	2025	2026	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 36
MFT Roadway Improvements

Managing Department: Public Works
Estimated Useful Life: 20 Years
Change from Previous CIP: No Change



Description: The Village uses various maintenance and improvement treatments on the roadway system, including curb line and pavement crackfill, patching, and minimal overlay in order to extend the life of the roadway before resurfacing or reconstruction is needed. The Village aggressively pursues outside grant funding sources in order to offset the cost of the resurfacing/reconstruction costs. For years FY2021 - FY2025 the Village will complete many major road programs including the annual Woodridge MFT resurfacing projects and Surface Transportation Program funded roadway projects which include the Woodridge Drive Resurfacing (Hobson to Center) and the Janes Avenue (75th Street to Spring Street) project. Additionally, the Village continues the Resident Participation Program annually which is reimbursed by the

Cost Estimates	Five Year Capital Plan					
	2022	2023	2024	2025	2026	Total Project
	\$ 2,995,091	\$ 2,859,517	\$ 450,443	\$ 2,195,277	\$ 1,826,806	\$10,327,134
Total Cost	\$ 2,995,091	\$ 2,859,517	\$ 450,443	\$ 2,195,277	\$ 1,826,806	\$10,327,134
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund	\$ 2,995,091	\$ 2,859,517	\$ 450,443	\$ 2,195,277	\$ 1,826,806	\$10,327,134
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund						\$ -
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 2,995,091	\$ 2,859,517	\$ 450,443	\$ 2,195,277	\$ 1,826,806	\$10,327,134
Annual Operating Impacts	2022	2023	2024	2025	2026	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 37
Water Standpipe Variable Frequency Drive

Managing Department: Public Works

Estimated Useful Life: 25 Years

Change from Previous CIP: New Project



Description: The Water Standpipe is a 4 million gallon reservoir on the south side of the Woodridge water distribution system. This tank does not have a direct feed from DuPage Water Commission but rather fills from the water distribution system. This project is the purchase and installation of a variable frequency drive system to help balance the sudden

Cost Estimates	Five Year Capital Plan					
	2022	2023	2024	2025	2026	Total Project
	\$ 325,000	\$ -	\$ -	\$ -	\$ -	\$ 325,000
Total Cost	\$ 325,000	\$ -	\$ -	\$ -	\$ -	\$ 325,000
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	\$ 325,000					\$ 325,000
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 325,000	\$ -	\$ -	\$ -	\$ -	\$ 325,000
Annual Operating Impacts	2022	2023	2024	2025	2026	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 38
Valve, Hydrant and System Improvements

Managing Department: Public Works

Estimated Useful Life: 50-75 Years

Change from Previous CIP: Change in Price/Year/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.

Cost Estimates	Five Year Capital Plan					
	2022	2023	2024	2025	2026	Total Project
	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ 60,000	\$ 180,000
Total Cost	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ 60,000	\$ 180,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund						\$ -
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund	\$ 60,000		\$ 60,000		\$ 60,000	\$ 180,000
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ 60,000	\$ 180,000
Annual Operating Impacts	2022	2023	2024	2025	2026	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 39
SCADA Telemetry Communication

Managing Department: Public Works

Estimated Useful Life: 15 Years

Change from Previous CIP: Change in Year/Price

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.

Cost Estimates	Five Year Capital Plan					
	2022	2023	2024	2025	2026	Total Project
	\$ 300,000	\$ -	\$ -		\$ -	\$ 300,000
Total Cost	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund						\$ -
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund	\$ 300,000					\$ 300,000
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Annual Operating Impacts						
	2022	2023	2024	2025	2026	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 40
Paint Water Towers

Managing Department: Public Works

Estimated Useful Life: 20 Years

Change from Previous CIP: Change in Year/Price



Description: This 2022 project consists of the repainting of the interior and exterior of the Standpipe Water Tower located south of 87th Street, west of Woodward Avenue. The 2023 painting project is planned for the repainting of Water Tower 3 located at Village Greens Golf. Repainting adds life to the water tower by protecting the structural steel. The maintenance cycles of each of the four water towers were reviewed and programmed in the Water System Evaluation that was completed in 2012.

Cost Estimates	Five Year Capital Plan					
	2022	2023	2024	2025	2026	Project
	\$ 1,200,000	\$ 1,200,000	\$ -	\$ -	\$ -	\$ 2,400,000
Total Cost	\$ 1,200,000	\$ 1,200,000	\$ -	\$ -	\$ -	\$ 2,400,000
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	\$ 1,200,000	\$ 1,200,000				\$ 2,400,000
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 1,200,000	\$ 1,200,000	\$ -	\$ -	\$ -	\$ 2,400,000
Annual Operating Impacts	2022	2023	2024	2025	2026	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 41
Emergency Well System - Well Rehab

Managing Department: Public Works

Estimated Useful Life: 20 Years

Change from Previous CIP: Change in Year/Scope/Price



Description: The Village operates three (3) back-up wells in the Village of Woodridge. These wells pull from the groundwater aquifers, and were the source of water in Woodridge prior to connecting to DuPage Water Commission to purchase Lake Michigan Water. The well system is strictly back-up for an emergency in which Lake Water became unavailable; the sources are never mixed. These projects are for the ongoing maintenance of this emergency system. In 2020 Well 4 was abandoned. Well 2 and Well 6 are planned for evaluation in 2022 and 2025 respectfully, with well

		Five Year Capital Plan				
Cost Estimates	2022	2023	2024	2025	2026	Total Project
	\$ 10,000	\$ 90,000	\$ -	\$ 10,000	\$ 75,000	\$ 185,000
Total Cost	\$ 10,000	\$ 90,000	\$ -	\$ 10,000	\$ 75,000	\$ 185,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund						\$ -
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund	\$ 10,000	\$ 90,000	\$ -	\$ 10,000	\$ 75,000	\$ 185,000
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 10,000	\$ 90,000	\$ -	\$ 10,000	\$ 75,000	\$ 185,000
Annual Operating Impacts	2022	2023	2024	2025	2026	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 42
Watermain Replacement

Managing Department: Public Works

Estimated Useful Life: 20 Years

Change from Previous CIP: 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 2021 Frontage Road Main replacement, the five Year Budget includes (1) additional replacement for a \$1,000,000 project in 2026, along with \$35,000 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					
	2022	2023	2024	2025	2026	Total Project
	\$ -	\$ -	\$ 1,500,000	\$ 35,000	\$ 1,000,000	\$ 2,535,000
Total Cost	\$ -	\$ -	\$ 1,500,000	\$ 35,000	\$ 1,000,000	\$ 2,535,000
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				\$ 35,000	\$ 1,000,000	\$ 1,035,000
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ -	\$ -	\$ -	\$ 35,000	\$ 1,000,000	\$ 1,035,000
Annual Operating Impacts						
	2022	2023	2024	2025	2026	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 43 Sanitary Sewer Rehab and Improvement Programs							
Managing Department:	Public Works	Sewer Services	2022	2023	2024	2025	2026
		Lining	200,000		200,000	-	200,000
Estimated Useful Life:	50 Years	Main Cleaning	205,000	205,000	115,000	115,000	205,000
		Manhole Rehab		75,000		75,000	
Change from Previous CIP:	Change in Year/Price	Crabtree Interceptor	1,400,000				
		Total	1,805,000	280,000	315,000	190,000	405,000
<div>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 is the \$1,400,000 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</div>							
		Five Year Capital Plan					
Cost Estimates		2022	2023	2024	2025	2026	Project
		\$ 1,805,000	\$ 280,000	\$ 315,000	\$ 190,000	\$ 405,000	\$2,995,000
Total Cost		\$ 1,805,000	\$ 280,000	\$ 315,000	\$ 190,000	\$ 405,000	\$2,995,000
Funding Sources							
State and Federal Drug Funds							\$ -
Motor Fuel Tax Fund							\$ -
TIF #2 Fund							\$ -
SSA #1,3,5 Funds							\$ -
Capital Projects Fund							\$ -
Vehicle Equipment Replacement (VERP) Fund							\$ -
Water & Sewer Fund		\$ 1,805,000	\$ 280,000	\$ 315,000	\$ 190,000	\$ 405,000	\$2,995,000
Water & Sewer VERP Fund							\$ -
Garage and Fuel Fund							\$ -
Grant Funding							\$ -
Total Funding		\$ 1,805,000	\$ 280,000	\$ 315,000	\$ 190,000	\$ 405,000	\$2,995,000
Annual Operating Impacts		2022	2023	2024	2025	2026	Project
New Revenue							\$ -
Staffing Costs (Savings)							\$ -
Facility Costs (Savings)							\$ -
Program Costs (Savings)							\$ -
Total (Costs)/Savings		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 44
Lift Station Cabinet and Pump 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 2021.

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 \$90,000 for six (6) pumps replaced from 2022 to 2024.

Cost Estimates	Five Year Capital Plan					
	2022	2023	2024	2025	2026	Total Project
	\$ 465,000	\$ 45,000	\$ 30,000	\$ -	\$ -	\$ 540,000
Total Cost	\$ 465,000	\$ 45,000	\$ 30,000	\$ -	\$ -	\$ 540,000
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	\$ 465,000	\$ 45,000	\$ 30,000			\$ 540,000
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 465,000	\$ 45,000	\$ 30,000	\$ -	\$ -	\$ 540,000
Annual Operating Impacts						
	2022	2023	2024	2025	2026	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 45
Vehicle & Equipment Replacement Program

Managing Department: All Departments

Estimated Useful Life: N/A

Change from Previous CIP: Change in Price



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 - 55% funded. Replacements in 2022 include a Chipper, Aerial Lift Truck, Plotter, and front line police vehicles.

Cost Estimates	Five Year Capital Plan					
	2022	2023	2024	2025	2026	Total Project
	\$ 452,000	\$ 231,331	\$ 297,588	\$ 444,351	\$ 152,930	\$ 1,578,200
Total Cost	\$ 452,000	\$ 231,331	\$ 297,588	\$ 444,351	\$ 152,930	\$ 1,578,200
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	\$ 452,000	\$ 231,331	\$ 297,588	\$ 444,351	\$ 152,930	\$ 1,578,200
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 452,000	\$ 231,331	\$ 297,588	\$ 444,351	\$ 152,930	\$ 1,578,200
Annual Operating Impacts						
	2022	2023	2024	2025	2026	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
Total (Costs)/Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: 46
Water & Sewer Vehicle & Equipment Replacement Program

Managing Department: Public Works

Estimated Useful Life: N/A

Change from Previous CIP: No Change



Description: Like the General Fund Vehicle Equipment Replacement Fund, the Village operates an internal service fund to plan for and fund the replacement of all vehicles in the Water and Sewer System Fleet and large equipment including SCADA computer server, trailers and lift station generators. The General Fund and Water and Sewer Funds are segregated due to funding source. The respective cost center responsible for the asset transfers an annual contribution equal to the replacement cost of the item divided by its useful life. Trade in or sales of the assets are credited to the individualized item in the year following the sale. The program is evaluated on an annual basis with updates to planned vehicle replacements based on current fleet performance and changes in operations. Replacements in 2022 include two (2) Ford F350 Trucks and a Skidsteer.

Cost Estimates	Five Year Capital Plan					
	2022	2023	2024	2025	2026	Total Project
	\$ 187,000	\$ 107,644	\$ 113,515	\$ 362,728	\$ 285,946	\$ 1,056,833
Total Cost	\$ 187,000	\$ 107,644	\$ 113,515	\$ 362,728	\$ 285,946	\$ 1,056,833
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	\$ 187,000	\$ 107,644	\$ 113,515	\$ 362,728	\$ 285,946	\$ 1,056,833
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
Total Funding	\$ 187,000	\$ 107,644	\$ 113,515	\$ 362,728	\$ 285,946	\$ 1,056,833
Annual Operating Impacts	2022	2023	2024	2025	2026	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
- Financial and Investment Policies



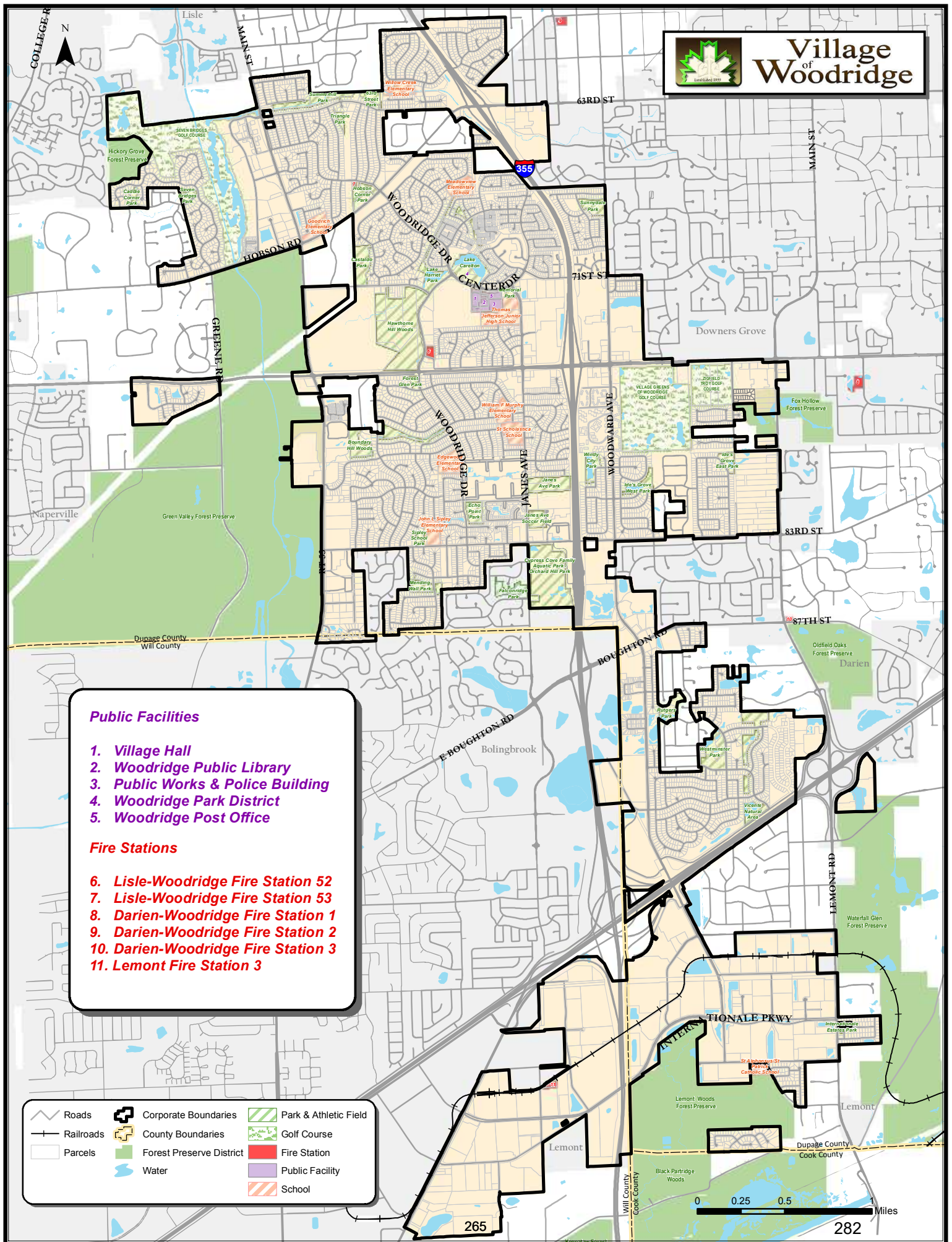
Village
of
Woodridge

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



VILLAGE OF WOODRIDGE, ILLINOIS

Assessed Value and Actual Value of Taxable Property - Last Ten Tax Levy Years December 31, 2020 (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
2011	\$ 780,460,882	\$ 20,568	\$ 194,850,130	\$ 165,683,865	\$ 1,141,015,445	\$ 57,983	\$ 1,141,073,428	0.6160	\$ 3,423,220,284	33.33%
2012	718,036,133	15,169	187,803,468	162,096,170	1,067,950,940	61,780	1,068,012,720	0.6664	3,204,038,160	33.33%
2013	672,295,662	15,651	183,510,723	157,515,852	1,013,337,888	66,928	1,013,404,816	0.7134	3,040,214,448	33.33%
2014	662,626,899	10,881	184,863,228	165,678,410	1,013,179,418	67,711	1,013,247,129	0.6713	3,039,741,387	33.33%
2015	681,574,317	11,453	188,725,376	178,236,937	1,048,548,083	70,523	1,048,618,606	0.6515	3,145,855,818	33.33%
2016	729,909,348	32,718	197,785,266	185,518,704	1,113,246,036	79,775	1,113,325,811	0.6159	3,339,977,433	33.33%
2017	764,777,369	33,976	202,677,079	197,203,899	1,164,692,323	88,628	1,164,780,951	0.5953	3,494,342,853	33.33%
2018	800,947,763	35,361	212,925,773	207,436,013	1,221,344,910	95,026	1,221,439,936	0.5770	3,664,319,808	33.33%
2019	864,615,971	35,686	217,710,352	212,220,772	1,294,582,781	109,897	1,294,692,678	0.5538	3,884,078,034	33.33%
2020	910,901,116	36,951	222,120,946	215,126,331	1,348,185,344	132,545	1,348,317,889	0.5360	4,044,953,667	33.33%

Note: TIF valuation not included.

Data Source: Office of the County Clerk

VILLAGE OF WOODRIDGE, ILLINOIS

Principal Property Tax Payers - Current Tax Levy Year and Nine Tax Levey Years Ago December 31, 2020 (Unaudited)

Taxpayer	December 31, 2020			April 30, 2011		
	2019 Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Value	2010 Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Value
Prologis	\$ 34,106,858	1	2.63%			
Amlis Residential	19,775,530	2	1.53%	\$ 17,933,390	3	1.42%
BCH Westwood LLC	13,402,900	3	1.04%	11,245,700	6	0.89%
UBS Realty Investors LLC	10,183,170	4	0.79%	8,865,780	9	0.70%
LRE Chicago	9,801,544	5	0.76%			
REEP-MF Woodridge LLC	9,447,900	6	0.73%			
Star Real Estate Venture, LLC	9,433,830	7	0.73%			
Northern Wood Hill Group	9,007,133	8	0.70%	13,707,700	4	1.09%
BCHEMERALD LLC	8,960,440	9	0.69%			
El Ad Windsor Lakes	8,623,820	10	0.67%	12,690,000	5	1.01%
Catellus Development Corp				24,612,800	1	1.96%
Crane and Norcross				19,837,740	2	1.58%
Equity Fund Advisors				10,802,730	7	0.86%
Sumitomo Bank Leasing				9,369,700	8	0.74%
Village Green Seven Bridges				7,769,220	10	0.62%
	<u>132,743,125</u>		<u>10.25%</u>	<u>136,834,760</u>		<u>10.87%</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 2019 totaled \$129,469,268 which was 10.25% 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, 2020 (Unaudited)

Employer	2020			2011		
	Employees	Rank	Percentage of Total Village Employment	Employees	Rank	Percentage of Total Village Employment
Woodridge School District 68	428	1	2.41%	430	7	3.98%
Edward Don	407	2	2.29%			
The Morey Corporation	400	3	2.26%	640	1	5.93%
Senior Midwest Direct	334	4	1.88%			
Follett Educational Services	291	5	1.64%	240	8	2.22%
Edward Health & Fitness Center	247	6	1.39%	215	10	1.99%
Allstate (Heritage Pkwy)	239	7	1.35%	470	4	2.60%
MPS Chicago Holdings, Inc.	190	8	1.07%			
Parker Hannifin Corp.	180	9	1.01%			
Target	176	10	0.99%			
Allstate (Water Fall Glen)				545	2	0.00%
Comcast				500	3	4.63%
Allstate (North Water Fall Glen)				470	4	4.35%
Wilton Industries				432	6	4.00%
H.C. Schau & Sons				231	9	2.14%
	<u>2,892</u>		<u>16.29%</u>	<u>4,173</u>		<u>31.84%</u>

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

VILLAGE OF WOODRIDGE | FY 2022 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 reaffirmed the Village's AAA and Aa1 bond ratings, respectively, each citing the Village's low debt burden as a contributing factor in their assessment.

PAYMENTS DUE IN 2022:

Bond Issue	Interest	Principal	Total 2022
2014	356,971	0	356,971
2017	45,450	700,000	745,450
2019	71,060	535,000	606,060
2021	674,402	0	674,402
Grand Total			2,382,883

BREAKDOWN OF PAYMENTS:

Bond Issue	Paid By:	Amount
2014	General & Capital Projects Funds and Park District	356,971
2017	General & Capital Projects Funds and Park District	745,450
2019	General & Capital Projects Funds	606,060
2021	General & Capital Projects Funds	674,402
Grand Total		2,382,883

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
2022	25,000	356,975.00	381,975.00
2023	760,000	341,400.00	1,101,400.00
2024	800,000	310,200.00	1,110,200.00
2025	825,000	277,700.00	1,102,700.00
2026	870,000	243,800.00	1,113,800.00
2027	675,000	212,900.00	887,900.00
2028	10,000	199,200.00	209,200.00
2029	1,015,000	178,700.00	1,193,700.00
2030	1,005,000	138,300.00	1,143,300.00
2031	995,000	98,300.00	1,093,300.00
2032	985,000	58,700.00	1,043,700.00
2033	975,000	19,500.00	994,500.00
TOTAL	8,940,000	2,435,675.00	11,375,675.00

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
700,000	45,450.00	745,450.00
-	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
1,865,000	230,775.00	2,095,775.00

VILLAGE OF WOODBRIDGE | FY 2022 BUDGET
Debt Schedule

2019 General Obligation Refunding Bonds				2021 General Obligation Refunding Bonds			
Police/Public Works Facility Project				Police/Public Works Facility Project			
Paid from General Revenues in 401 Debt Svc				Paid from General Revenues in 401 Debt Svc			
Issued: October 17, 2019				Issued: October 17, 2019			
Maturity: February 1, 2029				Maturity: February 1, 2029			
Amount: \$5,000,000				Amount: \$5,000,000			
Interest Rate: 1.73%				Interest Rate: 1.73%			
Year End 12/31	Principal	Interest	Total	Year End 12/31	Principal	Interest	Total
2022	535,000	71,060.00	606,060.00	2022	-	674,401.83	674,401.83
2023	545,000	61,761.00	606,761.00	2023	-	633,902.50	633,902.50
2024	555,000	52,289.00	607,289.00	2024	-	633,902.50	633,902.50
2025	565,000	42,645.00	607,645.00	2025	-	633,902.50	633,902.50
2026	570,000	32,827.00	602,827.00	2026	-	633,902.50	633,902.50
2027	580,000	22,923.00	602,923.00	2027	-	633,902.50	633,902.50
2028	590,000	12,845.00	602,845.00	2028	-	633,902.50	633,902.50
2029	300,000	2,595.00	302,595.00	2029	-	633,902.50	633,902.50
TOTAL	4,240,000	298,945.00	4,538,945.00	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	11,956,748	30,116,748.08

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 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 2022 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 2022 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 2022 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 2022 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 2022 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 2022 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 2022 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 2022 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 2022 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.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Financial & Investment Policies

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.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Financial & Investment Policies

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

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Financial & Investment Policies

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.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Financial & Investment Policies

- 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

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Financial & Investment Policies

- 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.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Financial & Investment Policies

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.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Financial & Investment Policies

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.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Financial & Investment Policies

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

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

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

CREDIT CARD POLICY

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

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

Financial & Investment Policies

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.

EXPENSE ACCOUNT DESCRIPTIONS

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022

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 2022

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 2022

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 2022

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 2022

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 2022

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 2022 BUDGET

ACRONYMS

-A-	AP	Accounts Payable
-B-	BA	Budget Amendment
-C-	CAFR CDBG CIP COLA	Comprehensive Annual Financial Report Community Development Block Grant Capital Improvement Program Cost of Living Adjustment
-D-	D.A.R.E. DEA DMMC DUCOMM DWC	Drug Abuse Resistance Education Drug Enforcement Agency DuPage Mayors and Managers Conference DuPage Communications DuPage Water Commission
-E-	EAV ERP	Equalized Assessed Valuation Enterprise Resource Planning Software
-F-	FOIA FTE FY	Freedom of Information Act Full-time Equivalent Fiscal Year
-G-	GAAP GASB GFOA GIS GO	Generally Accepted Accounting Principles Governmental Accounting Standards Board Government Finance Officers Association Geographic Information System General Obligation
-I-	IEPA IDOT IGFOA IML IMRF	Illinois Environmental Protection Agency Illinois Department of Transportation Illinois Government Finance Officers Association Illinois Municipal League Illinois Municipal Retirement Fund
-M-	MFT	Motor Fuel Tax
-O-	OPEB	Other Post-Employment Benefits
-P-	PD PR PW	Police Department Payroll Public Works Department
-R-	RFP RFQ RMS	Request for Proposal Request for Qualifications Records Management System
-S-	SWAT	Special Weapons and Tactics
-T-	TIF	Tax Increment Financing District
-W-	W&S WWTP	Water and Sewer Wastewater Treatment Plant

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

GLOSSARY

-A- ABATEMENT

A complete or partial cancellation of a property tax levy.

ACCRUAL ACCOUNTING

A basis of accounting in which revenues and expenditures are recorded when they are earned or incurred, rather than when cash is actually received or spent.

ACTUARIAL EVALUATION

A method of determining the amount of money that needs to be set aside each year to pay for post-employment benefits of current employees. Assumptions are made regarding factors such as future wage adjustments, age and tenure of employees in the plan, and interest earnings.

ACTUARY

A professional who deals with the financial impact of risk and uncertainty. Actuaries provide expert complex mathematical assessments. The Village utilizes the services of an Actuary to determine the amount needed to fund the Police Pension Fund, as well as to determine the Village's post employment benefits liability.

AD VALOREM TAX

A tax levied on the value of property. Also generally called a property tax.

ADVANCE REFUNDING

Process in which an issuer sells debt to refund existing debt during the period where the bonds cannot be called. Proceeds are controlled by a third-party, deposited in an escrow account, invested in safe securities, and then used to pay debt service on the existing debt as it is due.

AMORTIZATION

Allocation of a cost over a period of time corresponding to the item's useful life, or the allocation of debt over the term.

ANNUAL OPERATING BUDGET

A budget applicable to a single fiscal year

APPROPRIATION

Provides spending authority that lasts for the length of time it takes to complete the project.

ARBITRAGE

Investment earnings representing the difference between interest paid on bonds and the interest earned on securities in which bond proceeds are invested. The Internal Revenue Code regulates the amount and conditions under which arbitrage on the investment of bond proceeds is permissible.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

GLOSSARY

ASSESSED VALUATION

A valuation set upon real estate as a basis for levying property taxes.

ASSETS

Economic resources which are tangible or intangible that are held to have positive economic value and may be converted into cash.

-B- BALANCE SHEET

A financial statement that discloses the 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)

BOND

A written promise to pay a sum of money, referred to as the face value, or principal, on a specified date in the future at a specified interest rate. These are most frequently used to finance construction of large capital projects.

BOND COUNSEL

An attorney who reviews legal documents and procedures used in authorizing and issuing debt. They often prepare legal documents and serves as an advisor .

BOND RATING

Assessment of the credit quality of particular debt. A bond rating evaluates the willingness and ability of the issuer to repay the debt when due and to meet other obligations under the contract.

BUDGET

A comprehensive financial plan of operations, which allocates limited resources among competing expenditures for a given period. It sets the legal spending limits and is the primary means of controlling expenditures.

BUDGET AMENDMENT

Changes to adopted budget done periodically throughout the fiscal year as warranted.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

GLOSSARY

BUDGET OFFICER ACT

This act requires the Village President and Board of Trustees to adopt an operating budget prior to the start of the fiscal year.

BUDGET CALENDAR

The schedule of key dates which the Village follows in the preparation, adoption, and administration of the budget.

BUDGET PROCESS

The step-by-step process in which the annual budget is developed each year.

BUDGET MESSAGE

The opening section of the budget which provides the Village Board and the Public with a general summary of the most important aspects of the budget including changes from the previous fiscal years.

BUDGET SUMMARIES

A section of the budget that provides a consolidated summary of revenues and expenditures for operating and non-operating funds. Spreadsheets and charts are used to convey budgetary information.

BUDGETARY CONTROL

The management of the governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of the approved budget.

-C- CAPITAL BUDGET

Budget specifically for management of fixed assets, includes the acquisition or disposal of fixed assets.

CAPITAL IMPROVEMENT PLAN (CIP)

A long range plan for the Village's fixed assets. It includes both projections and financing options. The first year of this five year plan is included in the Village's budget.

CAPITAL LEASE

A lease-purchase agreement, in which a provision is made for transfer of ownership of the property for a nominal price at the scheduled termination of the lease.

CAPITAL PROJECT

Expenditures which result in the acquisitions or improvements to the Village's fixed assets.

CASH BASIS

Transactions that are recorded when cash is received or disbursed.

CASH MANAGEMENT

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

GLOSSARY

The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. It includes the forecasting of inflows and outflows of cash, maintaining banking relationships, and investing funds in order to achieve the highest interest rate of return while preserving capital.

CERTIFICATE OF DEPOSIT

A short- or medium-term, interest-bearing debt instrument offered by banks. They are considered low risk, low rate of return investments and are also known as "time deposits". Money removed before maturity is usually subject to a penalty.

COMMODITIES

Supplies consumed during normal operations. Includes office supplies, uniforms, and periodicals.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

A grant program that allocates annual grants to communities to develop viable communities by providing housing, a suitable living environment, and ways to expand economic opportunities to low-and moderate- income areas.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)

A set of audited financial statements that is the annual financial report of the Village.

CONNECTION FEES

Fees charges to users wishing to connect to the Village's water and sewer system.

CONTINGENCY FUNDS

Accounts in which funds are set aside for unforeseen expenditures which become necessary during the year and which have not been otherwise provided for in the annual operating budget

CONTINUING DISCLOSURE

The requirement by the Securities and Exchange Commission for most issuers of municipal debt to provide current financial information to the informational repositories for access by the general marketplace.

CONTRACTUAL SERVICES

Services rendered to the Village by outside agencies. Including legal services, engineering, and code enforcement services.

COST-BENEFIT ANALYSIS

An approach to evaluating capital projects that compares the project benefits to its costs.

-D- DEBT LIMIT

The maximum amount of debt, which an issuer is permitted to incur under constitutional or statutory provision.

DEBT SERVICE

Payments of principal and interest on borrowed funds.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET GLOSSARY

DEFICIT

The excess of expenses over revenues.

DEPARTMENT

A major administrative division of the Village that indicates overall management responsibility for an operation or group of related operations.

DEPRECIATION

The decrease in value of physical assets due to use and the passage of time.

DRUG AWARENESS RESISTANCE EDUCATION (D.A.R.E.)

Program developed to educate students on drug and alcohol abuse.

DUPAGE COMMUNICATIONS (DUCOMM)

The emergency dispatch center serving many DuPage County police and fire agencies.

DUPAGE WATER COMMISSION (DWC)

A special purpose taxing district created to purchase Lake Michigan water from the City of Chicago and transmit it to DuPage County Governments.

-E- EFFICIENCY MEASURE

An indicator that relates outputs to resources consumed of a specific goal or objective.

ENCUMBRANCE

The commitment of budgeted funds to purchase an item or service. In other words, to set aside or commit funds for a future use.

ENTERPRISE FUNDS

Funds that are used to account for activities financed and operated in a manner similar to a private business where the costs of providing goods or services are financed primarily through user charges.

EQUALIZED ASSESSED VALUATION (EAV)

The value of property resulting from the multiplication of the assessed value by an equalization factor to value property. For the property tax levy, this is 1/3 of the property's market value.

-F- FEES AND CHARGES

Revenue provided to the Village from direct charges such as parking and building permits.

FINES

Revenue provided to the Village through the court system, including traffic, parking, and code violations.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

GLOSSARY

FISCAL YEAR (FY)

A period of twelve consecutive months designated as the budget year. The Village's fiscal year begins May 1 and ends April 30 of the following calendar year.

FIXED ASSETS

Also referred to as capital assets. It is a capitalized asset such as land, buildings, infrastructure and equipment. The Village defines a fixed asset as having an original value of at least \$10,000 with a useful life of two or more years.

FREEDOM OF INFORMATION ACT (FOIA)

A state law governing the timing and costs for responding to requests for public information.

FULL FAITH AND CREDIT

A pledge of the general taxing power of a government to repay debt obligations.

FULL-TIME EQUIVALENT (FTE)

A measure to equate part-time employees to full-time status. A part-time employee would be considered half of a full-time employee, or 0.5 FTE.

FUND

A self-balancing set of accounts which are segregated for the purpose of carrying a specific activity or certain objectives in accordance with regulations, restrictions, or limitations.

FUND BALANCE

The difference between assets and liabilities in a separate set of accounts. Changes in fund balance are the result of the difference of revenues to expenditures. When revenues exceed expenditures in a given period, fund balance increases, and when expenditures exceed revenues, fund balance decreases.

-G- GENERAL FUND

The largest operating fund of the Village. It accounts for most of the financial resources of the government, including sales taxes, property taxes, licenses, fines, and permits and fees. This fund houses most of the Village's departmental costs, including Administration, Finance, Streets, Community Development, and Police Protection.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

Uniform minimum standards, or guidelines for financial accounting and reporting. They govern the form and the content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accounting practices and procedures.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

GLOSSARY

GENERAL OBLIGATION BONDS (GO Bonds)

Refers to bonds that are backed by the full faith and credit of the Village.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)

An authoritative accounting and financial reporting standard setting body for state and local governments.

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA)

A professional association of state and local finance officers in the United States and Canada dedicated to the sound management of government finances.

GOVERNMENTAL FUND TYPE

Funds that account for general activities of the Village and include the General Fund, Special Revenue Funds, Debt Service, and also Capital Project Funds.

GRANT

A contribution by a government or other organization used to financially support a particular project or function.

-I-

ILLINOIS DEPARTMENT OF TRANSPORTATION (IDOT)

A department of state government responsible for planning, constructing, and maintaining the Illinois transportation network. This includes highways and bridges, airports, public transit, and rail systems.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY (IEPA)

A department of state government responsible for monitoring compliance with laws governing air, land, and water quality.

ILLINOIS MUNICIPAL LEAGUE (IML)

A group established in 1914 that provides a formal voice for Illinois municipalities in legislative matters. It also provides knowledge, and assistance to local municipalities to aid them in the running of local government. The Illinois Municipal League is an organization based in the state's capital.

ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)

A multiple employer public employee retirement system that acts as a common investment and administrative agent for units of local government and school districts in Illinois.

INCOME TAX

A revenue of the Village distributed by the state on a per capita basis.

INTERGOVERNMENTAL AGREEMENTS (IGR)

Agreements for the payment of services between cooperating agencies.

INTERGOVERNMENTAL RISK MANAGEMENT AGENCY (IRMA)

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

GLOSSARY

A risk-pooling agency of municipalities in northeastern Illinois which have joined together to manage and fund their property, liability, and worker's compensation claims.

INTERNAL SERVICE FUND

Fund used for the financing of goods or services provided by one department or agency to other departments or agencies, or to other governmental units, on a cost-reimbursement basis.

INVESTMENT POLICY

A policy of the Village that governs the investment of idle funds.

ISSUANCE COSTS

The costs incurred by the bond issuer during the planning and sale of securities. These costs include, but are not limited to, financial advisory and bond counsel fees, and printing and advertising costs.

-J- JOINT UTILITY LOCATING INFORMATION FOR EXCAVATORS (JULIE)

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

-L- LEASE PURCHASE AGREEMENT

A contractual agreement whereby the government borrows funds from a financial institution or a vendor to pay for capital acquisition. The title to the assets normally belongs to the government with the lessor acquiring security interest or appropriate lien therein.

LEVEL DEBT SERVICE

An arrangement of serial maturities in which the amount of principal maturing increases at approximately the same rate as the amount of interest declines.

LEVY

To impose taxes, special assessments, or charges for the support of governmental activities.

LICENSES AND PERMITS

Revenues collected from licensing and permitting requirements set forth in the Village code. Includes building permits, b

LINE ITEM

A specific item contained within its own account in the financial records.

LINE ITEM BUDGET

A budget that lists detailed expenditure categories separately, along with the amount budgeted for each specified line. The Village uses line-item budgeting.

-M- MANDATES

Legislative policy from the State or Federal Government that dictates particular services by provided by the Village and the manner in which they are to be provided.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

GLOSSARY

MATURITY

The date upon which the principal of a municipal bond becomes due and payable to bondholders.

METRA

A government-subsidized agency created in 1985 to provide commuter rail service to the metropolitan area.

MODIFIED ACCRUAL ACCOUNTING

A basis of accounting in which revenues are recorded when they are both measurable and available and where expenditures are recorded when the liability is incurred. This accounting technique is a combination of cash accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are measurable and available for expenditure. Since this type of accounting basis is a conservative financial approach, it is the standard for most governmental funds.

MOTOR FUEL TAX (MFT)

Revenues distributed by the State on a per capita basis as a percentage based on the collection of gasoline taxes. Use of these funds is restricted to street projects and expenditures. The Illinois Department of Transportation administers and regulates the use of these funds and audits are conducted annually to monitor compliance.

MUNICIPAL SECURITIES RULEMAKING BOARD (MSRB)

A self-regulating organization established in September 1975 upon the appointment of a fifteen-member board by the Securities and Exchange Commission. The MSRB is comprised of representatives from investment banking firms, banking, and the public. They are entrusted with the responsibility of writing rules of conduct for the municipal securities market.

-N- NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (NPDES)

This program was authorized by the Clean Air Act. It controls water pollution by regulating discharge of pollutants into lakes, streams, wetlands, and other surface waters. This permit program is administered by the State.

NET ASSETS

Difference between assets and liabilities reported in government-wide, proprietary fund, and fiduciary fund financial statements.

NON-HOME RULE COMMUNITY

Any municipality that is not a Home Rule Community. A Home Rule community is defined as having more than 25,000 in population, or any community in which the voters have elected to become home-rule by referendum. Home Rule Communities have increased powers and are less subject to the state statutes which govern the authority to enact taxes, borrow money, and regulate activities.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

GLOSSARY

-O- OFFICIAL STATEMENT

A document published by the issuer that discloses material information on a new issue of municipal securities including the purposes of the issue, how the securities will be repaid as well as the financial, economic, and social characteristics of the issuing government. Investors use this information to evaluate the credit quality of the securities.

OPERATING EXPENDITURES

Expenditures relating specifically to the operation of the Village.

OPERATING REVENUES

Revenues relating specifically to the operation of the Village.

ORGANIZATIONAL CHART (ORG CHART)

A flow chart that shows the structure of the Village's administration.

OUTCOME MEASURE

An indicator as to the quality or progress toward a specific goal or objective.

-P- PER CAPITA

Distribution of funds based on the number of residents in the Village.

PERFORMANCE MEASURE

A quantitative or qualitative means of assessing the workload, efficiency, effectiveness and/or productivity of a division or department.

PRINCIPAL

The face amount or par value of a bond or issue of bonds payable on stated dates of maturity.

PRIVATE/DIRECT PLACEMENT

A method in which debt is issued directly to an investor/institution without a public offering.

PROPERTY TAX LEVY

The total amount of funds to be raised by general property taxes for operating and debt service purposes of the Village.

PUBLIC COMPETITIVE SALE

A method of sale in which the issuer solicits bids from underwriting firms to purchase its bonds, and sells bonds to the firm or bond syndicate offering the lowest interest rate that meets all criteria specified in the Notice of Sale.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

GLOSSARY

PUBLIC NEGOTIATED SALE

A method of sale where an underwriting firm is selected in advance of the proposed sale date before the issuer has full knowledge of the terms of the purchase. The issuer and underwriter engage in discussions regarding the amount of compensation, which will be paid by the issuer to sell the bonds to investors, to provide advice to the issuer on the characteristics of the offering, and to cover other costs. A final purchase price, reflecting the amount of compensation to the underwriters and the coupon interest rates at which the bonds will be offered, is negotiated at the time designated for sale of the bonds.

PUBLIC HEARING

A hearing held in order to obtain to educate and inform the public and to obtain public input.

-R- REFUNDING DEBT

Refinance debt or issue new bonds to retire bonds already outstanding.

REVENUE BONDS

Bonds that are similar to general obligation bonds with the exception that the support of the local property tax base is not used for repayment. Instead, project revenues are pledged for repayment of the bonds. For example, water user charges in the Water Fund can be pledged for repayment of water revenue bonds, as they are a reliable source of revenue.

-S- SECONDARY MARKET

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

SPECIAL REVENUE FUNDS

Funds which are legally restricted for a particular purpose.

SPECIAL SERVICE AREA BONDS

A special bonding arrangement for capital improvements benefiting residents in specific areas of the Village. The property owners within those areas authorize this debt and the bonds are paid from taxes levied on those property owners.

STATE INCOME TAX

Revenues distributed by the State. The State collects taxes from income of individuals and businesses and distributes a share of these taxes to local municipalities.

STATE SALES TAX

Revenues collected from sales made within Village limits. The Village collects a 1% tax on eligible sales.

STATE SHARED REVENUES

Revenues which are collected by the State of Illinois and are distributed on a per capita basis.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

GLOSSARY

STRATEGIC PLAN

A planning document put in place by the Village Board which is used as a guide for future activities of the Village.

SURPLUS

Revenues exceed expenditures creating a positive cash balance.

-T- TAX-EXEMPT DEBT

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

TAX INCREMENT FINANCING (TIF)

A fund that is used to account for the TIF district located in the Village's downtown area. This fund's major revenue source is the incremental taxes it receives from the properties located within the TIF district. The Tax Increment Allocation Redevelopment Act permits municipalities to improve eligible areas in accordance with an adopted redevelopment plan.

TAX LEVY

The total amount of funds to be raised by general property taxes for operating and debt service purposes of the Village.

TAX RATE

The amount of tax stated in terms of units per \$1,000 of Equalized Assessed Valuation of taxable property. The tax rate is the result of dividing the tax levied by the assessed value of the taxing district.

TRANSFERS

Transfers of revenue from one fund to another. Used to pay for debt service, fund capital projects, or to allocate revenue collections or cost sharing expenditures across multiple funds.

TRUE INTEREST COST (TIC)

A rate which, when used to discount each amount of debt service payable in a bond issue, will produce a present value precisely equal to the amount of money received by the issuer in exchange for the bonds. The TIC method considers the time value of money.

TRUST AND AGENCY FUNDS

Funds used to account for assets held by the Village in a trustee capacity or as an agent for individuals, organizations, or governments.

-U- UNDERWRITER

The firm that purchases a securities offering from a governmental issuer.

USER CHARGES

Charges for water and sewer services. These cover the cost of providing these services in the Village.

UTILITY TAX

Revenues collected by the state based on a 6% telecommunications tax which is collected on gas, electric, and phone service bills.

VILLAGE OF WOODRIDGE | FISCAL YEAR 2022 BUDGET

GLOSSARY

-W- WASTEWATER TREATMENT PLANT (WWTP)

A facility that receives sewage from collection sites then uses various levels of treatment to remove pollutants such as phosphorus and nitrogen before discharge to surface waters.

WATER AND SEWER FUND

An Enterprise Fund which provides accounts for the revenues and expenditures to provide water and sewer services to the Village's residents and businesses.