



Village  
of  
Woodridge

Fiscal Year 2024

# ADOPTED BUDGET





# **VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET**

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# **INTRODUCTION**

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





VILLAGE OF WOODRIDGE, ILLINOIS  
ANNUAL OPERATING BUDGET  
FOR THE YEAR ENDING DECEMBER 31, 2024

PRINCIPAL OFFICIALS

Mayor  
Gina Cunningham

Village Clerk  
Joseph Heneghan

Village Board

Jennifer Anteliz  
Mary Ann Blair  
Joseph Kagann

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

Administration

Al Stonitsch

Village Administrator

Peggy Halik

Assistant Village Administrator

John Harrington

Director of Finance

Christopher Bethel

Director of Public Works

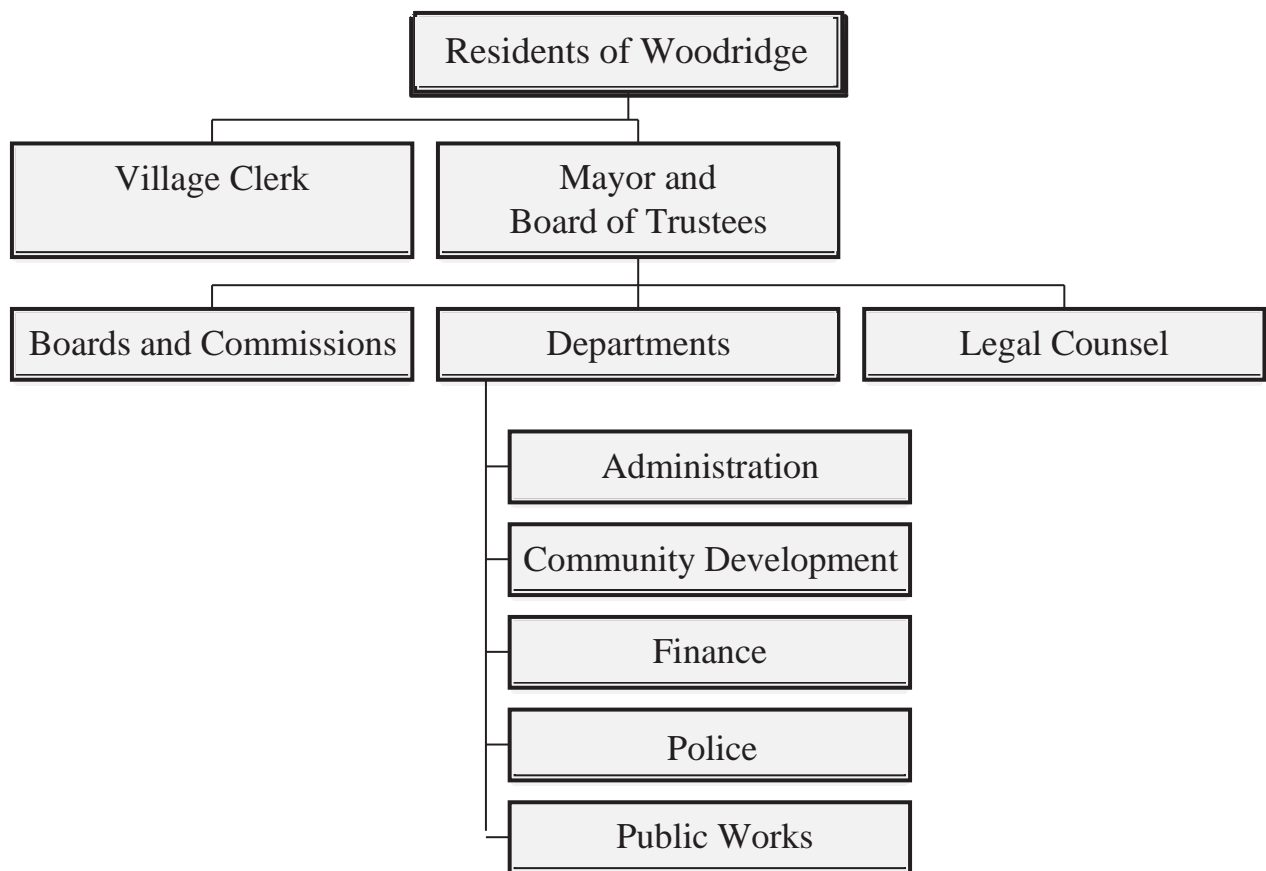
Brian Cunningham

Chief of Police

Kimberly Clarke

Director of Community Development

# Village of Woodridge Organization Chart



*Incorporated August 24, 1959 – Strong Mayor Form of Government*



# FY 2024 Budget Executive Summary

December 1, 2023

The Honorable Gina Cunningham, Mayor and Board of Trustees  
Village of Woodridge, Illinois

Dear Mayor Cunningham and Members of the Village Board:

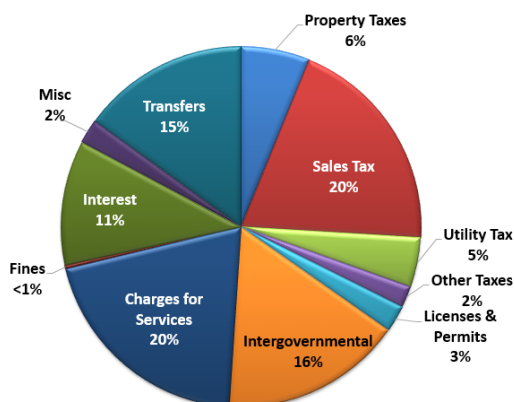
On behalf of the Village of Woodridge's management team, we are pleased to submit to you the FY 2024 Budget for your consideration. The FY 2024 Budget proposes several policy decisions that were presented and discussed at the budget workshops held on September 26, October 5, October 19, November 2, November 9 and November 16. These are outlined below and will be considered by the Village Board during the December 7<sup>th</sup> Public Hearing.

- The creation of a plan to develop a balanced budget and eliminate the structural deficit in the General Fund through the implementation of a proposed 0.50% increase in the Village's home rule sales tax.
- Establish a Water/Sewer Capital Fund and a proposed rate increase of \$0.45 to the Village's water/sewer utility rate
- Approve Phase Two of the Facilities Plan, which authorizes construction of the new Public Works Facility
- Keep the Village's property tax rate flat/unchanged in the 2023 Property Tax Levy

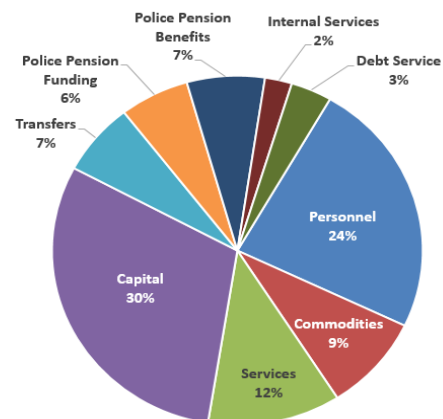
## Budget Highlights

The Total Budget for FY 2024 is \$66.6M against revenues of \$59.7M. Capital outlay is the Village's largest expense at \$20.3M, equaling 30% of the budget, reflecting the Village's investment in our aging infrastructure. The proposed budget preserves the Village's core services and programs, while also continuing to make multi-million investments in the Village's infrastructure (e.g. roadways, sidewalks, water/sewer system, etc.) improvements and repairs

**Total Revenues**  
**\$59,664,362**



**Total Expenditures**  
**\$66,615,129**







## FY 2024 Budget Executive Summary

Total capital improvements over \$20,000 across all funds is \$18.3M in FY 2024. Capital investment through the next five years totals nearly \$45M.

**Facility Improvements Project Phase #2** - The FY 2024 Budget proposes building a new Public Works facility with an anticipated construction timeframe of 2026. The project budget is \$20M, \$2M of which is included in the FY 2024 Budget. The Village will use approximately \$7M of cash on hand reserves to partially finance the construction, with an anticipated bond issuance to finance the remainder. The Board will also review and discuss, on a parallel timeframe, the future of the 1 Plaza Drive building for re-use or demolition

Other notable projects in FY 2024 include Village Marquee Electronic Message Board replacements, Automatic License Plate Readers, Janes Avenue Roadway Rehabilitation, 75th Street Frontage Road Resurfacing, as well as the 75th Street Sanitary Lift Station Cabinet Replacement.

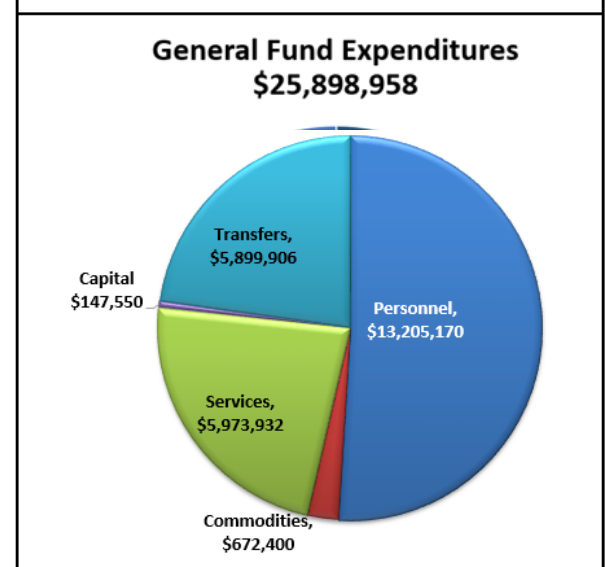
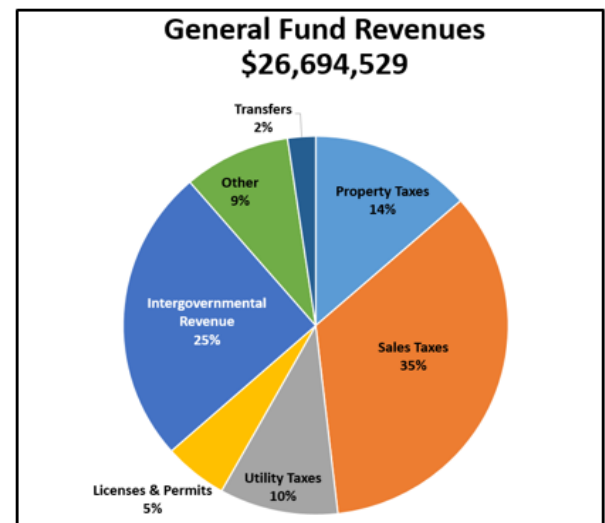
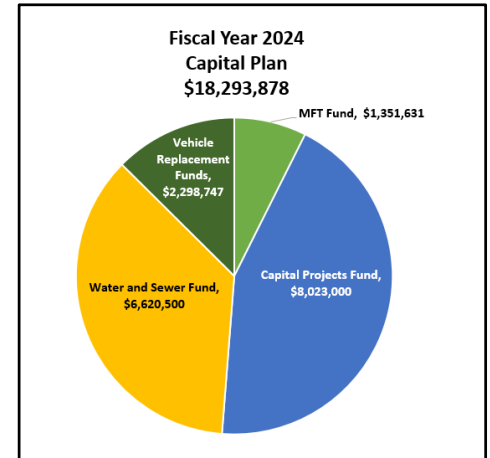
### General Fund Budget

The General Fund Budget is \$25.9M against expected revenues of \$26.7M. This balanced budget is the result of the Village Board's commitment to improving the financial position of the General Fund by addressing the structural deficit that has existed over the past several years.

The Village has strong cash reserves, but cannot rely on one-time revenues (such as ARPA/CARES Act funding) or using reserves to balance the operating budget each year. As a result, the FY 2024 Budget includes a proposed 0.50% increase to the Village's Home-Rule Sales Tax, bringing the total sales tax rate to 8.25%, which is comparable to our neighboring communities. The new sales tax rate will be in effect as of July 1, 2024, if approved. The additional 0.50% increase will generate \$1.3M in new revenues in FY 2024 and will close the General Fund deficit.

General Fund Revenues total \$26.7M and are \$83,000 less than the FY 2023 Budget due to the final year of ARPA distributions in 2023. This revenue loss is offset by the proposed 0.50% increase to the Home-Rule Sales Tax rate.

The Village Board has taken a number of deliberate steps over the last several years to control operating expenses in order to maintain a low tax burden on Village residents, while also addressing structural imbalance in the budget. Since 2016, General Fund operating expenses have increased 2.3% on average, while the police pension contribution has increased over 10%.





## FY 2024 Budget Executive Summary

In FY 2024, General Fund expenses increased 1.7% compared to FY 2023 Budget. This variance is driven, in part, by a 12% increase in professional services resulting from the new Police Facility maintenance and supplies contracts. This increase was offset by a 14% decrease in the Village's police pension contribution as the interest rate assumption changes put into effect in 2019 have now leveled off.

As illustrated in the General Fund Five-Year on the subsequent page, the General Fund is balanced throughout the next five years if the proposed \$0.50 Home-Rule Sales Tax increase is approved, along with continued fiscal restraint on expenditures.

### Property Tax Rate Remains Flat in 2023 Tax Levy

The FY 2024 Budget proposes no change to the 2023 property tax levy rate, following Village Board direction to lessen the tax burden on residents. Total revenues from the 2023 Property Tax Levy that will be used to fund the police pension contribution are \$3,468,000, or 14% of total General Fund revenues. At \$0.2349 per \$100,000, the Village's 2023 tax rate ranks amongst the lowest in DuPage County.

### *General Fund Five-Year Projections*

	Actual 2021	Actual 2022	Budget 2023	Year-End Est 2023	Budget 2024	2025	2026	2027	2028
<b>Beginning Balance</b>	\$ 20,810,651	\$ 20,262,218	\$ 21,618,062	\$ 21,618,062	\$ 24,202,240	\$ 24,997,812	\$ 26,402,577	\$ 27,363,912	\$ 27,866,381
<b>Revenues</b>	22,935,714	28,615,794	26,611,669	27,130,031	26,694,529	27,977,212	28,228,322	28,484,016	28,744,280
<b>Operating Expenses Rebates, Debt Service &amp; Transfers</b>	18,239,360	18,115,661	19,732,395	18,708,155	21,202,899	21,834,862	22,488,513	23,161,773	23,855,232
<b>Capital Expenses</b>	151,675	43,791	144,000	126,862	147,550	103,590	103,590	103,590	103,590
<b>Surplus/Deficit</b>	(548,434)	1,355,845	1,159,288	2,584,178	795,572	1,404,765	961,335	502,469	27,564
<b>Total Fund Balances</b>	<b>\$ 20,262,218</b>	<b>\$ 21,618,062</b>	<b>\$ 22,777,350</b>	<b>\$ 24,202,240</b>	<b>\$ 24,997,812</b>	<b>\$ 26,402,577</b>	<b>\$ 27,363,912</b>	<b>\$ 27,866,381</b>	<b>\$ 27,893,944</b>
<b>Ending Balance/Next Year Operating Expense</b>	<b>72.70%</b>	<b>88.07%</b>	<b>87.95%</b>	<b>91.08%</b>	<b>91.68%</b>	<b>94.36%</b>	<b>95.29%</b>	<b>90.86%</b>	<b>90.95%</b>



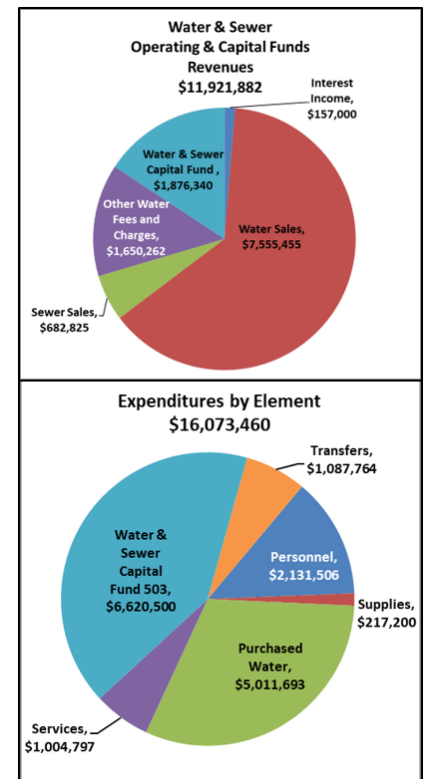
## FY 2024 Budget Executive Summary

### Water/Sewer Funds

The FY 2024 Budget establishes the creation of the Water/Sewer Capital Fund, which is needed to accurately forecast capital planning. The FY 2024 Water and Sewer Capital Fund revenues are budgeted at \$11.9 million and reflect a \$0.30 increase to the Capital Improvement Fee for future water main replacements. Expenses in the Water/Sewer Capital Fund total \$6.6M and include funding for replacements of the 75<sup>th</sup> Street Lift Station and Crabtree Sanitary Interceptor. This deficit will be covered by reserves in the Water and Sewer Operating Fund.

The Water/Sewer Operating Fund revenues total \$10M against budgeted expenditures of \$8.9M. Effective rates for the Village of Woodridge for all water billed on and after January 1, 2024 are as follows:

- ✓ Water: \$8.85 per 1,000 gallons (reflects \$0.15 water rate increase)
- ✓ Sewer Maintenance Fee: \$0.90 per 1,000 gallons (no change)
- ✓ Capital Improvement Fee: \$1.40 per 1,000 gallons (thirty cent increase)
- ✓ Fixed Maintenance Fee: varies by meter size (no change)





**Ordinance No.**

**ORD-2023-42**

**An 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, 2024 and Ending December 31, 2024**

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 20, 2023, 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 20, 2023, 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 22, 2023, in the Daily Herald, a newspaper of general circulation in the municipality;

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

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

**Ordinance No.**

**ORD-2023-42**

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, 2024 and ending December 31, 2024.

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 7th day of December, 2023.

**RESULT:** **ADOPTED [UNANIMOUS]**

**MOVER:** Mary Anne Blair, Trustee

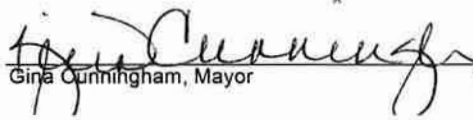
**SECONDER:** Mike Krucek, Trustee

**AYES:** Blair, Martinez, Krucek, Page, Kagann, Anteliz


**APPROVED** this 7th day of December, 2023.

**Ordinance No.**

**ORD-2023-42**

  
Gina Cunningham, Mayor 12/8/2023

**ATTEST:**

  
Joe Heneghan, Village Clerk 12/8/2023

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 7th day of December, 2023.

  
Joe Heneghan, Village Clerk 12/8/2023



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Woodridge  
Illinois**

For the Fiscal Year Beginning

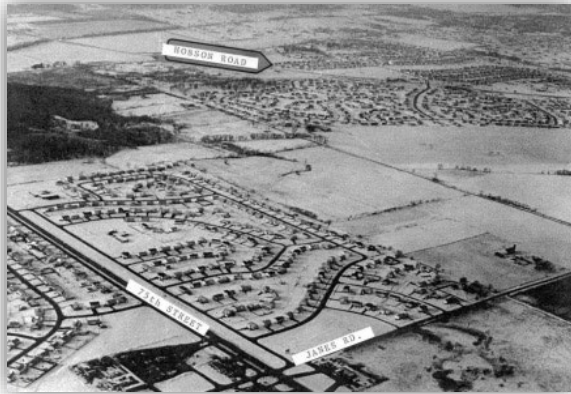
**January 01, 2023**

*Christopher P. Morill*

Executive Director

# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 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 2022 Census population estimates is 35,587, and increase of 7.9% since the 2010 Census of 32,971. Woodridge currently has 13,084 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 2022 population estimates. Per the 2022 US Census, the portion of the population that reported as white was 65% of the total population.

Woodridge is coming off of several years of strong single family home building. We continued to see solid single family home development considering the lack of available land for development. In 2023 the Village issued 17 permits for single family detached homes with an approximate \$12M combined value. Additionally, \$106M in commercial/multifamily construction and over \$19.7 M in residential reinvestment was recorded this year. These strong housing market indicators are a result of new and diverse housing products available on the market in Woodridge, including the Pulte Homes' Uptown at Seven Bridges and Hobson Hill Subdivision, M-I Homes' Woodview Townhomes development, and Gallagher & Henry's Farmingdale Village Unit 26 Subdivision. Additionally, Pulte Homes was granted permission to develop a mixed use, residential and commercial subdivision North of Seven Bridges.



# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 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.

Nine industrial business parks and various industrial sites — including the 920-acre Internationale Centre — offer over 13 million square feet of business space for new and existing industry. In 2022 there was a total of 13,314,442 square feet of industrial warehouse in the community, with over 7,500 employees and almost a 98% occupancy rate. As a result of the Village's economic development efforts and strategic location, the Village's assessed value has tripled over the last two decades to over \$1.3 billion.

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



Woodridge is also home to several national retailers, including Target, Kohl's, Home Depot, Bath & Body Works, Jewel, and Hobby Lobby, and continues to have a vibrant mix of commerce, encompassing everything from retail to a great variety of restaurants, and public amenities. Woodridge is home to Seven Bridges, an important mixed-used development, which encompasses over 400 acres at the intersection of Route 53 and Hobson Road. Seven Bridges integrates a variety of commercial, residential and recreational uses.

In addition to Seven Bridges, several shopping corridors are located in Woodridge including 75th Street, 63rd Street, and at the Boughton and Woodward intersection that have local and nationally recognized tenants that were responsible for bringing in nearly \$9 Million dollars in sales tax revenues in 2023.





## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Community Profile

The Village welcomed nearly 20 new businesses in 2023. The Roomplace Furniture store occupied the former 68,000 square foot Art Van Furniture store at 900 E. Boughton Road. Smaller businesses such as My Tech Auto at 2449 63rd Street, the Salt Suite and iBoba tea in the Woodgrove Festival shopping center, Mint Vision at 2305 63rd Street and Garcia Music Academy at 7400 Janes Avenue, opened in 2023.



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, once 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,

downloadable and CD 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. 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
- Department Budget Assignments
- Financial Investment Policies
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# **VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 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 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 2024.

### **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 2024 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 2024 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 Administrator. 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 and staff 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 five 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 2024 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. This meeting is 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. This meeting is open to the public.

### **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.

# FY2024 BUDGET CALENDAR

## May

- 5/10: Finance to distribute Budget Prep Manual

## June

- 6/8 : **DEADLINE:** Budgets due in Munis, capital project slides, and department revenue estimates due

## July

- July 5- July 31: Department budget meetings

## August

- 8/11: **DEADLINE:** Cost center pages and statistical graph
- 8/18: **DEADLINE:** Final budget memos and performance measures
- 8/28: Budget Workshop power points and budget memos due (if applicable)

## September

- 9/7: Budget Workshop binders distributed to Village Board
- 9/26 : Budget Workshop I

## October

- 10/3: FY2024 Budget Workshop II (if needed)
- 10/13 : **DEADLINE:** Final changes to budget roll-overs and year-end estimates

## November

- 11/16: Adopt FY2024 Budget Ordinance

## December

- 12/1: File FY2024 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 Water and Sewer Capital Fund Municipal Garage Fund	1013140-1013145 2103110 2403110 2413110 3015110 3025110 5013110-5013148 5025150 5033110-5033148 6013160-6013161

# **VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 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 2024 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 2024 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 2024 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 2024 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 2024 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 2024 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 2024 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 2024 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 2024 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 2024 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 2024 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 and has a 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 2024 BUDGET

### Financial & Investment Policies

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

- c. Debt Certificates- installment finance agreements that are considered a promise to pay by way of budgetary appropriation and has a 20-year maximum term.
- d. Revenue Bonds- bonds that are backed by the revenue that is generated from the project once it is complete and has a 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 and has a 30-year maximum term.
- f. Tax Increment Finance Bonds- the incremental revenues received from the TIF district are pledged to secure the bonds and has a 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 2024 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 2024 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 2024 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 2024 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 2024 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 2024 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.

# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 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.

## 2023 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
<b>Administration Department</b>					
1) Human Resources Advisory Committee hosted successful public programming events and continues to plan for future events				✕	
2) Conducted entry-level police officer recruitment and testing process.	✕	✕			✕
3) Upgraded the backend Cisco Firewalls, Switches, and VPN at new and existing facilities.	✕	✕			



## CRITICAL SUCCESS FACTORS

	Safe & Reliable Infrastructure	Strong & Forward-thinking Business Environment	Sustainable Financial Position	Increase Communication and Community Engagement	Strengthen Workforce and Talent
<b>Community Development Department</b>					
4) In an effort to maintain a high quality of life in the Village, the department entered and followed up on 851 property maintenance cases. This resulted in 1,900 code enforcement actions and inspections. As part of the annual windshield survey, every residential street in the Village was driven. The survey generated 564 notice of violation letters to residents and 40 property maintenance cases for commercial properties.	X	X			
5) The department issued 17 new single-family building permits worth approximately \$12 million dollars. Oversaw \$106 million in commercial/multifamily construction and over \$19.7 million in residential reinvestment.	X	X		X	
6) Customer Service staff scheduled over 4860 building inspections in 2023		X		X	



## CRITICAL SUCCESS FACTORS

### Finance Department

	Safe & Reliable Infrastructure	Strong & Forward-thinking Business Environment	Sustainable Financial Position	Increase Communication and Community Engagement	Strengthen Workforce and Talent
7) Successfully completed a clean 2022 audit, with no management comments from auditors			✗		
8) Launched new ACH payment process to vendors, decreasing the Village's exposure to potential fraud, and the time it takes to pay vendors.	✗	✗	✗		
9) Received the "Triple Crown" achievement from the Government Finance Officers Association (GFOA), where the Finance Department received the three prestigious Financial Reporting awards.			✗		



## CRITICAL SUCCESS FACTORS

### Police Department

	Safe & Reliable Infrastructure	Strong & Forward-thinking Business Environment	Sustainable Financial Position	Increase Communication and Community Engagement	Strengthen Workforce and Talent
10) Continued to build a civilian emergency response unit to assist with logistics and operations documentation.	✗				✗
11) Rolled out the department's new Automatic License Plate Reader program.	✗		✗		
12) Completed the transition to NIBRS (National Incident Based Reporting System), which is a new way of capturing and reporting Uniform Crime Statistics to the FBI.	✗	✗			



## CRITICAL SUCCESS FACTORS

	Safe & Reliable Infrastructure	Strong & Forward-thinking Business Environment	Sustainable Financial Position	Increase Communication and Community Engagement	Strengthen Workforce and Talent
<b>Public Works Department</b>					
13) Completed the rehab of the large vehicle lift in the Public Works Maintenance Garage.	✗				
14) Engineering review of private subdivision and commercial developments.	✗				
15) Replacement of Street Signs to Retro-reflectivity Standard & Park Signage	✗				

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



CRITICAL SUCCESS FACTORS					
	Safe & Reliable Infrastructure	Strong & Forward-thinking Business Environment	Sustainable Financial Position	Increase Communication and Community Engagement	Strengthen Workforce and Talent
<b>2023 Accomplishments</b>					
Administration conducted entry-level police officer recruitment and testing process.	×	×			×
The Community Development department issued 17 new single-family building permits worth approximately \$12 million dollars. Oversaw \$106 million in commercial/multifamily construction and over \$19.7 million in residential reinvestment.	×	×		×	
Public works continued replacement of Street Signs to Retro-reflectivity Standard & Park Signage	×				
Finance received the “Triple Crown” achievement from the Government Finance Officers Association (GFOA), where the Finance Department received the three prestigious Financial Reporting awards.			×		
The Police department continued to build a civilian emergency response unit to assist with logistics and operations documentation.	×				×



# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 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. Update the new website with current information at least once a week.  
Identify relevant content from all departments to highlight.

		2021 Actual	2022 Actual	2023 Actual	2024 Budget
<b>Strategic Goal: Increase Communication and Community Engagement</b>					
<b>Performance Measure</b>	Post an informative item on the Village's homepage at least once a week				
<b>Key Performance Indicators</b>	1. Percentage of subscribers who open E-News compared with industry averages	48% vs. 36%	55% vs. 36%	55% vs. 37%	55%
	2. Percentage of subscribers who open one or more link(s) compared with industry averages	7% vs. 1%	7% vs. 1%	7% vs. 1%	7%
	3. Number of new E-news subscribers	3,374	3,453	3,644	3,744
	4. Number of Facebook Follows	N/A	4,900	5,410	5,660
	5. Facebook Reach	N/A	79,568	183,288	235,148
	6. Number of Instagram Follows	N/A	N/A	910	1,000
	7. Number of Twitter Follows	N/A	N/A	1,539	1,539
	8. Number of LinkedIn Follows	N/A	432	560	660
	9. Number of LinkedIn Page Views	N/A	N/A	1,724	1,724

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 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 2022, 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 2024, our goal is 2.5 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.

		2021 Actual	2022 Actual	2023 Actual	2024 Budget
<b>Strategic Goals:</b>	<b>Safe &amp; Reliable Infrastructure</b> <b>Strong &amp; Forward Thinking Business Environment</b>				
<b>Performance Measure</b>	Decrease the annual average number of days required to process over the counter permits.				
<b>Key Performance Indicators</b>	1. Average number of days to approve over the counter permits.	3.30	3.0	2.77	2.5

# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

## Performance Management

### Finance Department – Goal #1

In order to improve our residents' payment experience, the Village has begun implementation of a new payment portal for water billing customers. Estimated completion in Q2 2024. This new portal is anticipated to:

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

#### I. Performance Goal

##### a. Implement new billing payment portal for water billing customers

		2021 Actual	2022 Actual	2023 Actual	2024 Budget
<b>Strategic Goal</b>	<b>Enhance water billing online payment experience</b>				
<b>Performance Measure</b>	Increase the number of water billing customers that pay online				
<b>Key Performance Indicators</b>	1. % of online payments <sup>1</sup>	67%	67%	68%	70%
	2. % of automatic payments <sup>2</sup>	28%	30%	33%	35%
	3. # of delinquent accounts per month <sup>3</sup>	529	656	675	650
	4. # of service disconnections per month <sup>4</sup>	18	29	31	25

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

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

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

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

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Performance Management

#### Finance Department – Goal #2

In order to provide a more efficient and secure payment process, as well as to satisfy many vendor requests, the Village has implementing a new ACH payment process which launched February 2023. This new method of payment is anticipated to produce:

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

#### II. Performance Goal

##### a. Implement ACH payment process to vendors

		2021 Actual	2022 Actual	2023 Actual	2024 Budget
<b>Strategic Goal</b>	<b>Process AP payments in the most efficient, secure, and cost-effective manner possible</b>				
<b>Performance Measure</b>	Increase the number of ACH payments to vendors				
<b>Key Performance Indicators</b>	1. # of vendors on ACH <sup>1</sup>	N/A	N/A	100	125
	2. % of ACH payments <sup>2</sup>	N/A	N/A	19%	25%

<sup>1</sup> Reflects the number of AP vendors set up on ACH payments.

<sup>2</sup> Reflects the number of ACH payments as compared to ACH + check payments.

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Performance Management

#### Police Department

After decreases in burglary to motor vehicle crimes over the last two years, they have increased slightly as burglary crews from Chicago travel to the suburbs to target unlocked vehicles. As a result, the Woodridge Police Department will increase proactive patrols and public service posts to the previous levels in order to prevent and reduce car burglaries in the Village of Woodridge:

- ✓ Increase the “Lock Your Car – That’s the Key” social media campaign to remind residents always to secure their vehicles and remove personal belongings.
- ✓ Increase and 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” along with other social media campaigns.

		2021 Actual	2022 Actual	2023 Year-End Est	2024 Budget
<b>Strategic Goal: Increase Communication &amp; Community Engagement</b>					
<b>Performance Measure</b>	Reduce the number of burglary to motor vehicle incidents	33	34	40	30
<b>Key Performance Indicators</b>	1. Total Proactive Patrols*	7,296	5,844	4,152	6,500
	2. Number of public service announcements promoting the “Lock Your Car – That’s the Key” campaign	7	2	5	5

*\* These figures do not include traffic stops since traffic stops are a standard part of the patrol shift.*

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 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.**

		2021/22 Season Actual	2022/23 Season Actual	2023/24 Season Estimate
<b>Strategic Goal: Safe &amp; Reliable Infrastructure</b>				
<b>Performance Measure</b>	Reduce the quantity of road salt applied per lane mile based on an average snow event			
<b>Key Performance Indicators</b>	1. Snow and Ice Salting Events	13	19	16
	2. Gallons of liquid anti-icing material used	54,877	55,000	55,000
	3. Tons of road rock salt used	2,152	1,679	2,200
	4. Miles Driven for Snow Removal	20,909	13,005	22,000
	5. Total snowfall/precipitation (inches)	30	16	32
	Tons of Salt Used Per Mile Driven	9.7	7.7	10
	Tons of Salt Used Per Event	165	88	138

**Village of Woodridge | Fiscal Year 2024 Budget  
Personnel Summary - Full Time Equivalents**

DEPARTMENT/Cost Center	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 YEAR-END	2024 BUDGET
<b>ADMINISTRATION</b>					
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	0.00	1.00	1.00	1.00
Manager (HR, IT, Communications)	2.00	2.00	2.00	3.00	3.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.00	1.00	1.00	1.00	1.00
Office Associate	0.00	0.63	0.63	0.75	0.75
<b>TOTAL</b>	<b>6.00</b>	<b>6.63</b>	<b>7.63</b>	<b>8.75</b>	<b>8.75</b>
<b>COMMUNITY DEVELOPMENT</b>					
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	0.00	0.00	1.00	1.00	1.00
Planner	1.00	1.00	0.00	1.00	1.00
Building Inspector	1.00	1.00	2.00	2.00	2.00
Building Permit Technician	1.00	1.00	1.00	1.00	0.75
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>5.75</b>	<b>5.75</b>	<b>6.75</b>	<b>7.75</b>	<b>7.50</b>
<b>CUSTOMER SERVICE</b>					
Building Commissioner	0.25	0.25	0.25	0.25	0.25
Office Associate	2.13	2.00	2.00	2.00	2.00
Building Permit Technician	0.00	0.00	0.00	0.00	0.25
<b>TOTAL</b>	<b>2.38</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>	<b>2.50</b>
<b>FINANCE</b>					
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
Accounting Manager	0.75	0.75	0.00	0.00	0.00
Fiscal Operations Manager	0.00	1.00	1.00	1.00	1.00
Finance Analyst	1.00	0.00	0.00	0.00	0.00
Budget Analyst	0.00	0.00	1.00	1.00	1.00
Fiscal Assistant II	1.00	1.00	1.00	1.00	1.00
Fiscal Assistant I	1.00	2.00	2.00	2.00	2.00
Fiscal Assistant I (PT)	0.00	0.00	0.00	0.55	0.55
<b>TOTAL</b>	<b>5.75</b>	<b>6.75</b>	<b>7.00</b>	<b>7.55</b>	<b>7.55</b>

**Village of Woodridge | Fiscal Year 2024 Budget  
Personnel Summary - Full Time Equivalents**

DEPARTMENT/Cost Center	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 YEAR-END	2024 BUDGET
<b>POLICE DEPARTMENT</b>					
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	41.00	41.00	41.00	41.00	41.00
Records Supervisor	1.00	1.00	1.00	1.00	1.00
Community Service Officers	2.00	3.00	3.00	4.00	4.00
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	1.00	1.00	1.00	1.00	1.00
Records Assistant	2.00	2.00	2.00	2.00	2.00
Crossing Guard (Seasonally adjusted)	0.00	1.60	1.60	1.60	1.60
<b>TOTAL</b>	<b>59.00</b>	<b>61.60</b>	<b>61.60</b>	<b>62.60</b>	<b>62.60</b>
<b>PUBLIC WORKS</b>					
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	1.00	2.00	2.00	2.00	2.00
Superintendent	1.00	1.00	1.00	1.00	1.00
Foreman	4.00	4.00	5.00	5.00	5.00
Water Plant Operator	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	16.00	16.00	16.00	17.00	17.00
Technician	3.00	3.00	2.70	3.00	3.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Office Associate	1.63	1.63	1.63	1.63	1.63
Seasonal Workers	0.00	0.46	2.76	2.76	2.76
<b>TOTAL</b>	<b>30.63</b>	<b>32.09</b>	<b>35.09</b>	<b>36.39</b>	<b>36.39</b>
<b>GRAND TOTAL FULL-TIME EQUIVALENTS</b>					
	<b>109.51</b>	<b>115.07</b>	<b>120.32</b>	<b>125.29</b>	<b>125.54</b>



## Village of Woodridge | Fiscal Year 2024 Budget Personnel Summary - Full Time Equivalents

DEPARTMENT/Cost Center	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 YEAR-END	2024 BUDGET
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### CHANGES IN PERSONNEL:

#### Administration

- The Administrative Assistant and Office Associate retired in 2020 under the Voluntary Separation Prog
- The HR Coordinator retired in 2020. The duties were transferred to the Administrative Assistant.
- The IT Coordinator separated from the Village in 2021.
- A Communications Manager position was created in 2023.

#### Community Development

- A Planner was hired in 2023
- A Permit technician retired in 2023 and the position was filled immediately.
- An inspector is retiring in 2024 and will be replaced by a former Public Works foreman.

#### Customer Service

- Office Associate consists of two Customer Service Representatives.

#### Finance

- The Accounting Manager retired in January of 2022, and the Fiscal Operations Manager position was created as part of the Department's succession planning. The Finance Analyst was promoted to Fiscal Operations Manager and a Budget Analyst was created to replace the Finance Analyst position.
- The Village added a part-time Fiscal Assistant I in 2023.

### CHANGES IN PERSONNEL:

#### Police

- The Community Services Officers positions are fully-staffed for the first time in a recent years.
- A full time records assistant position was added to the 2024 Budget and is currently unfilled.

#### Public Works

- The Facilities Foreman position was created as the new police station will require additional staffing to maintain the facility.

### ***FULL-TIME EMPLOYEE EQUIVALENTS PER 1,000 RESIDENTS***

Population	32,971	32,971	34,158	34,158	34,158
Average per 1,000 Residents	3.32	3.49	3.52	3.67	3.68

## Employee Summary - 2024 Budget

Reflects 3.00% salary increase for non-sworn; updated 9-step salary plan for PD-sworn union

				\$ 12,440,114	\$ 1,189,926	\$ 426,926	\$ 400,445	\$ 180,382	\$ 12,700	\$ 14,650,492
				2023 BUDGETED						
Department	Last Name	First Name	Position	Salary	Health Ins.	IMRF	FICA	Medicare	Life Ins.	TOTAL
ADMINISTRATION	SALAUDDIN	SHAEERA	ADMINISTRATIVE ASSISTANT	\$ 65,986	\$ -	\$ 4,362	\$ 4,091	\$ 957	\$ 99	\$ 75,494
ADMINISTRATION	TRUCCO	ANDREA	ASST TO VILLAGE ADMINISTRATOR	\$ 98,793	\$ -	\$ 6,530	\$ 6,125	\$ 1,432	\$ 105	\$ 112,986
ADMINISTRATION	HALIK	MARGARET	ASST VILLAGE ADMINISTRATOR	\$ 162,008	\$ 18,889	\$ 10,709	\$ 10,045	\$ 2,349	\$ 105	\$ 204,105
ADMINISTRATION	BONNEMA	JAMIE	COMMUNICATIONS MANAGER	\$ 89,617	\$ 5,455	\$ 5,924	\$ 5,556	\$ 1,299	\$ 105	\$ 107,956
ADMINISTRATION	DAVIES	LESLIE	EXECUTIVE ASSISTANT	\$ 90,002	\$ 5,455	\$ 5,949	\$ 5,580	\$ 1,305	\$ 105	\$ 108,396
ADMINISTRATION	HUDSON	HEATHER	HUMAN RESOURCES MANAGER	\$ 115,000	\$ 10,829	\$ 7,602	\$ 7,130	\$ 1,668	\$ 105	\$ 142,333
ADMINISTRATION	BANDA	SAMUEL	INFORMATION TECH MANAGER	\$ 138,485	\$ 10,829	\$ 9,154	\$ 8,586	\$ 2,008	\$ 105	\$ 169,166
ADMINISTRATION	SWANSON	JUDITH	OFFICE ASSOCIATE-PT	\$ 38,949	\$ -	\$ 2,575	\$ 2,415	\$ 565	\$ 58	\$ 44,561
ADMINISTRATION	STONITSCH	ALBERT	VILLAGE ADMINISTRATOR	\$ 188,703	\$ 18,889	\$ 12,473	\$ 11,700	\$ 2,736	\$ 105	\$ 234,606
COMMUNITY DEVELOPMENT	FRIEDLEY	ALISA	ADMINISTRATIVE ASSISTANT	\$ 83,168	\$ -	\$ 5,497	\$ 5,156	\$ 1,206	\$ 105	\$ 95,133
COMMUNITY DEVELOPMENT	ALWIN	ERIC	BUILDING COMMISSIONER	\$ 144,034	\$ 18,889	\$ 9,521	\$ 8,930	\$ 2,088	\$ 105	\$ 183,567
COMMUNITY DEVELOPMENT	CONNOR	BRENDAN	BUILDING INSPECTOR	\$ 85,396	\$ 18,889	\$ 5,645	\$ 5,295	\$ 1,238	\$ 105	\$ 116,568
COMMUNITY DEVELOPMENT	GIUNTOLI	ROY	BUILDING INSPECTOR	\$ 91,095	\$ 5,455	\$ 6,021	\$ 5,648	\$ 1,321	\$ 105	\$ 109,645
COMMUNITY DEVELOPMENT	(unfilled)	(unfilled)	BUILDING INSPECTOR (PT)	\$ 72,000	\$ 10,829	\$ 4,759	\$ 4,464	\$ 1,044	\$ 105	\$ 93,201
COMMUNITY DEVELOPMENT	WILLIAMS	SHAWNIA	BUILDING PERMIT TECHNICIAN	\$ 63,351	\$ -	\$ 4,187	\$ 3,928	\$ 919	\$ 95	\$ 72,480
COMMUNITY DEVELOPMENT	SHEMROSKE	LISA	CUSTOMER SERVICE REP	\$ 57,695	\$ 10,829	\$ 3,814	\$ 3,577	\$ 837	\$ 87	\$ 76,837
COMMUNITY DEVELOPMENT	ZACCANTI	DENISE	CUSTOMER SERVICE REP	\$ 70,978	\$ 5,455	\$ 4,692	\$ 4,401	\$ 1,029	\$ 105	\$ 86,659
COMMUNITY DEVELOPMENT	CLARKE	KIMBERLY	DIR COMMUNITY DEVELOPMENT	\$ 153,915	\$ 18,889	\$ 10,174	\$ 9,543	\$ 2,232	\$ 105	\$ 194,858
COMMUNITY DEVELOPMENT	(unfilled)	(unfilled)	PLANNER	\$ 85,000	\$ 10,829	\$ 5,619	\$ 5,270	\$ 1,233	\$ 105	\$ 108,055
COMMUNITY DEVELOPMENT	BALDASSARI	GABRIELLA	SENIOR PLANNER	\$ 93,364	\$ 18,889	\$ 6,171	\$ 5,789	\$ 1,354	\$ 105	\$ 125,672
FINANCE	CLARY	DAREN	ASST DIRECTOR, FINANCE	\$ 113,269	\$ 18,889	\$ 7,487	\$ 7,023	\$ 1,642	\$ 105	\$ 148,415
FINANCE	AYALA	ANDREA	BUDGET ANALYST	\$ 70,635	\$ -	\$ 4,669	\$ 4,379	\$ 1,024	\$ 105	\$ 80,812
FINANCE	HARRINGTON	JOHN	DIRECTOR OF FINANCE	\$ 163,272	\$ -	\$ 10,792	\$ 10,123	\$ 2,367	\$ 105	\$ 186,660
FINANCE	(unfilled)	(unfilled)	FISCAL ASSISTANT I	\$ 55,874	\$ 10,829	\$ 3,693	\$ 3,464	\$ 810	\$ 84	\$ 74,754
FINANCE	SLOAN	MELISSA	FISCAL ASSISTANT I	\$ 62,030	\$ 10,829	\$ 4,100	\$ 3,846	\$ 899	\$ 93	\$ 81,797
FINANCE	MEDINA	TALIA	FISCAL ASSISTANT II	\$ 62,708	\$ -	\$ 4,145	\$ 3,888	\$ 909	\$ 94	\$ 71,744
FINANCE	FLYNN	NATALIE	FISCAL I (PT)	\$ 31,327	\$ -	\$ 2,071	\$ 1,942	\$ 454	\$ 47	\$ 35,842
FINANCE	MARROCCO	TRACI	FISCAL OPERATIONS MANAGER	\$ 109,455	\$ -	\$ 7,235	\$ 6,786	\$ 1,587	\$ 105	\$ 125,169
POLICE	WARD	PAMELA	ADMINISTRATIVE ASST-POLICE	\$ 81,968	\$ -	\$ 5,418	\$ 5,082	\$ 1,189	\$ 105	\$ 93,762
POLICE	CUNNINGHAM	BRIAN	CHIEF OF POLICE	\$ 182,211	\$ 10,829	\$ -	\$ -	\$ 2,642	\$ 105	\$ 195,787
POLICE	CASS	TODD	COMMUNITY SERVICE OFFICER	\$ 48,880	\$ 5,455	\$ -	\$ -	\$ 709	\$ 73	\$ 55,117
POLICE	MOERS	MICHAEL	COMMUNITY SERVICE OFFICER	\$ 72,820	\$ 10,829	\$ 4,813	\$ 4,515	\$ 1,056	\$ 105	\$ 94,138
POLICE	MOOLAYIL	PETER	COMMUNITY SERVICE OFFICER	\$ 50,346	\$ -	\$ 3,328	\$ 3,121	\$ 730	\$ 76	\$ 57,601
POLICE	POGSON	EDWARD	COMMUNITY SERVICE OFFICER	\$ 72,820	\$ 18,889	\$ 4,813	\$ 4,515	\$ 1,056	\$ 105	\$ 102,199
POLICE	OSTARELLO	KENNETH	DEPUTY CHIEF	\$ 155,795	\$ 18,889	\$ -	\$ -	\$ 2,259	\$ 105	\$ 177,049
POLICE	STEFANSON	THOMAS	DEPUTY CHIEF	\$ 155,795	\$ 5,455	\$ -	\$ -	\$ 2,259	\$ 105	\$ 163,614
POLICE	KUCHARSKI	ADVIJE	INVESTIGATIVE AIDE	\$ 70,014	\$ 18,889	\$ 4,628	\$ 4,341	\$ 1,015	\$ 105	\$ 98,992
POLICE	O'CONNOR	SHAUN	MANAGEMENT ANALYST	\$ 74,170	\$ 5,455	\$ 4,903	\$ 4,599	\$ 1,075	\$ 105	\$ 90,306
POLICE	(unfilled)	(unfilled)	PATROL OFFICER	\$ 97,000	\$ 10,829	\$ -	\$ -	\$ 1,407	\$ 105	\$ 109,340
POLICE	(unfilled)	(unfilled)	PATROL OFFICER	\$ 97,000	\$ 10,829	\$ -	\$ -	\$ 1,407	\$ 105	\$ 109,340
POLICE	(unfilled)	(unfilled)	PATROL OFFICER	\$ 97,000	\$ 10,829	\$ -	\$ -	\$ 1,407	\$ 105	\$ 109,340
POLICE	ALMAZAN	TOMAS	PATROL OFFICER	\$ 109,913	\$ 18,889	\$ -	\$ -	\$ 1,594	\$ 105	\$ 130,501
POLICE	BECERRA	FABIAN	PATROL OFFICER	\$ 97,635	\$ 10,829	\$ -	\$ -	\$ 1,416	\$ 105	\$ 109,985
POLICE	BEGY	HEIDI	PATROL OFFICER	\$ 118,664	\$ -	\$ -	\$ -	\$ 1,721	\$ 105	\$ 120,490
POLICE	BERNARD	GREGORY	PATROL OFFICER	\$ 118,664	\$ 18,889	\$ -	\$ -	\$ 1,721	\$ 105	\$ 139,379
POLICE	BODA	LUKE	PATROL OFFICER	\$ 87,651	\$ -	\$ -	\$ -	\$ 1,271	\$ 105	\$ 89,027
POLICE	BODNAR	WILLIAM	PATROL OFFICER	\$ 118,664	\$ 18,889	\$ -	\$ -	\$ 1,721	\$ 105	\$ 139,379
POLICE	BROCKWAY	DAVID	PATROL OFFICER	\$ 118,664	\$ -	\$ -	\$ -	\$ 1,721	\$ 105	\$ 120,490
POLICE	CYBULSKI	TOM	PATROL OFFICER	\$ 118,664	\$ 18,889	\$ -	\$ -	\$ 1,721	\$ 105	\$ 139,379
POLICE	DUFFIELD	ZACHARY	PATROL OFFICER	\$ 97,656	\$ 18,889	\$ -	\$ -	\$ 1,416	\$ 105	\$ 118,067
POLICE	EDSON	STEPHEN	PATROL OFFICER	\$ 118,369	\$ 10,829	\$ -	\$ -	\$ 1,716	\$ 105	\$ 131,019
POLICE	GAGE	JONAH	PATROL OFFICER	\$ 118,664	\$ 18,889	\$ -	\$ -	\$ 1,721	\$ 105	\$ 139,379
POLICE	GILBERT	MARLYS	PATROL OFFICER	\$ 118,664	\$ -	\$ -	\$ -	\$ 1,721	\$ 105	\$ 120,490
POLICE	GUERRA	JAMES	PATROL OFFICER	\$ 118,664	\$ 18,889	\$ -	\$ -	\$ 1,721	\$ 105	\$ 139,379
POLICE	HARVEY	ZACHARY	PATROL OFFICER	\$ 92,823	\$ 5,455	\$ -	\$ -	\$ 1,346	\$ 105	\$ 99,729
POLICE	HOGAN	THOMAS	PATROL OFFICER	\$ 118,664	\$ 18,889	\$ -	\$ -	\$ 1,721	\$ 105	\$ 139,379
POLICE	KASPERSKI	JOHN	PATROL OFFICER	\$ 102,991	\$ 5,455	\$ -	\$ -	\$ 1,493	\$ 105	\$ 110,044
POLICE	KIELBASA	BRETT	PATROL OFFICER	\$ 118,664	\$ 5,455	\$ -	\$ -	\$ 1,721	\$ 105	\$ 125,944
POLICE	KRAWCZYK	CHRISTOPHER	PATROL OFFICER	\$ 118,664	\$ 18,889	\$ -	\$ -	\$ 1,721	\$ 105	\$ 139,379
POLICE	KRISTOF	ADAM	PATROL OFFICER	\$ 111,862	\$ 18,889	\$ -	\$ -	\$ 1,622	\$ 105	\$ 132,479
POLICE	LAPAGLIA	LINDSAY	PATROL OFFICER	\$ 84,727	\$ 5,455	\$ -	\$ -	\$ 1,229	\$ 105	\$ 91,516
POLICE	MCINTYRE	DANIEL	PATROL OFFICER	\$ 118,664	\$ -	\$ -	\$ -	\$ 1,721	\$ 105	\$ 120,490
POLICE	MCKIMSON	ROBERT	PATROL OFFICER	\$ 118,664	\$ -	\$ -	\$ -	\$ 1,721	\$ 105	\$ 120,490

## Employee Summary - 2024 Budget

Reflects 3.00% salary increase for non-sworn; updated 9-step salary plan for PD-sworn union

				\$ 12,440,114	\$ 1,189,926	\$ 426,926	\$ 400,445	\$ 180,382	\$ 12,700	\$ 14,650,492
				2023 BUDGETED						
Department	Last Name	First Name	Position	Salary	Health Ins.	IMRF	FICA	Medicare	Life Ins.	TOTAL
POLICE	MICHEL	BRIAN	PATROL OFFICER	\$ 118,664	\$ 18,889	\$ -	\$ -	\$ 1,721	\$ 105	\$ 139,379
POLICE	OUTINEN	KEVIN	PATROL OFFICER	\$ 93,422	\$ 5,455	\$ -	\$ -	\$ 1,355	\$ 105	\$ 100,336
POLICE	PANKO	NICHOLAS	PATROL OFFICER	\$ 101,462	\$ 5,455	\$ -	\$ -	\$ 1,471	\$ 105	\$ 108,493
POLICE	PENDERGAST	PATRICK	PATROL OFFICER	\$ 93,422	\$ -	\$ -	\$ -	\$ 1,355	\$ 105	\$ 94,881
POLICE	PHELPS	JOHN	PATROL OFFICER	\$ 118,664	\$ 10,829	\$ -	\$ -	\$ 1,721	\$ 105	\$ 131,318
POLICE	REDIC	ADRIANA	PATROL OFFICER	\$ 109,073	\$ 5,455	\$ -	\$ -	\$ 1,582	\$ 105	\$ 116,214
POLICE	REED	MICHAEL	PATROL OFFICER	\$ 118,664	\$ 5,455	\$ -	\$ -	\$ 1,721	\$ 105	\$ 125,944
POLICE	RION	JAMES	PATROL OFFICER	\$ 118,664	\$ 18,889	\$ -	\$ -	\$ 1,721	\$ 105	\$ 139,379
POLICE	SAENZ	JOSEPH	PATROL OFFICER	\$ 118,664	\$ 18,889	\$ -	\$ -	\$ 1,721	\$ 105	\$ 139,379
POLICE	SANDER	ALEC	PATROL OFFICER	\$ 109,073	\$ 5,455	\$ -	\$ -	\$ 1,582	\$ 105	\$ 116,214
POLICE	SCHAEFER	MATTHEW	PATROL OFFICER	\$ 110,932	\$ 18,889	\$ -	\$ -	\$ 1,609	\$ 105	\$ 131,535
POLICE	SCROGGINS	SIERRA	PATROL OFFICER	\$ 91,927	\$ -	\$ -	\$ -	\$ 1,333	\$ 105	\$ 93,365
POLICE	VILLARREAL	ADALBERTO	PATROL OFFICER	\$ 76,635	\$ 5,455	\$ -	\$ -	\$ 1,111	\$ 105	\$ 83,306
POLICE	VOJVODA	JENNIFER	PATROL OFFICER	\$ 76,635	\$ 5,455	\$ -	\$ -	\$ 1,111	\$ 105	\$ 83,306
POLICE	WAGNER	ALEXANDER	PATROL OFFICER	\$ 118,664	\$ 18,889	\$ -	\$ -	\$ 1,721	\$ 105	\$ 139,379
POLICE	WOLFE	JOSEPH	PATROL OFFICER	\$ 108,143	\$ 5,455	\$ -	\$ -	\$ 1,568	\$ 105	\$ 115,271
POLICE	LAMANTIA	ERIN	POLICE RECORDS SUPERVISOR	\$ 84,891	\$ 10,829	\$ 5,611	\$ 5,263	\$ 1,231	\$ 105	\$ 107,930
POLICE	(unfilled)	(unfilled)	RECORDS ASSISTANT	\$ 70,000	\$ 10,829	\$ -	\$ -	\$ 1,015	\$ 105	\$ 81,949
POLICE	CRYLEN-CRISTIANO	AMY	RECORDS ASSISTANT	\$ 70,014	\$ 5,455	\$ 4,628	\$ 4,341	\$ 1,015	\$ 105	\$ 85,557
POLICE	SCHOENEMAN	JAMIE	RECORDS ASSISTANT	\$ 70,014	\$ 5,455	\$ 4,628	\$ 4,341	\$ 1,015	\$ 105	\$ 85,557
POLICE	BRINKMAN	DENNIS	SERGEANT	\$ 136,278	\$ 5,455	\$ -	\$ -	\$ 1,976	\$ 105	\$ 143,814
POLICE	CHRUSCIEL	ROBERT	SERGEANT	\$ 136,278	\$ 18,889	\$ -	\$ -	\$ 1,976	\$ 105	\$ 157,248
POLICE	JOHNSON	ANTHONY	SERGEANT	\$ 136,278	\$ -	\$ -	\$ -	\$ 1,976	\$ 105	\$ 138,359
POLICE	MOELLER	RAYMOND	SERGEANT	\$ 136,278	\$ 18,889	\$ -	\$ -	\$ 1,976	\$ 105	\$ 157,248
POLICE	MURRAY	DANIEL	SERGEANT	\$ 136,278	\$ 5,455	\$ -	\$ -	\$ 1,976	\$ 105	\$ 143,814
POLICE	MURRAY	SEAN	SERGEANT	\$ 131,008	\$ 18,889	\$ -	\$ -	\$ 1,900	\$ 105	\$ 151,902
POLICE	PORRAS	JODY	SERGEANT	\$ 136,278	\$ 18,889	\$ -	\$ -	\$ 1,976	\$ 105	\$ 157,248
PUBLIC WORKS	HANSEN	JUDY	ADMINISTRATIVE ASSISTANT	\$ 83,168	\$ 5,455	\$ 5,497	\$ 5,156	\$ 1,206	\$ 105	\$ 100,587
PUBLIC WORKS	MOLINE	JEFFREY	ASST DIRECTOR, PUBLIC WORKS	\$ 144,034	\$ -	\$ 9,521	\$ 8,930	\$ 2,088	\$ 105	\$ 164,678
PUBLIC WORKS	MYERS	ROBERT	CIVIL ENGINEER	\$ 113,847	\$ 5,455	\$ 7,525	\$ 7,059	\$ 1,651	\$ 105	\$ 135,641
PUBLIC WORKS	POCIUS	MATTHEW	CIVIL ENGINEER	\$ 95,487	\$ 5,455	\$ 6,312	\$ 5,920	\$ 1,385	\$ 105	\$ 114,663
PUBLIC WORKS	BETHEL	CHRISTOPHER	DIRECTOR OF PUBLIC WORKS	\$ 182,211	\$ 18,889	\$ 12,044	\$ 11,297	\$ 2,642	\$ 105	\$ 227,189
PUBLIC WORKS	MEYER	RICHARD	EQUIPMENT TECHNICIAN-FT	\$ 93,623	\$ 18,889	\$ 6,188	\$ 5,805	\$ 1,358	\$ 105	\$ 125,968
PUBLIC WORKS	PISCOTTO	ANTHONY	EQUIPMENT TECHNICIAN-FT	\$ 91,459	\$ 18,889	\$ 6,045	\$ 5,670	\$ 1,326	\$ 105	\$ 123,495
PUBLIC WORKS	WERNIMONT	SCOTT	EQUIPMENT TECHNICIAN-FT	\$ 69,114	\$ 5,455	\$ 4,568	\$ 4,285	\$ 1,002	\$ 104	\$ 84,528
PUBLIC WORKS	GOY	ROBERT	FOREMAN	\$ 100,157	\$ 18,889	\$ 6,620	\$ 6,210	\$ 1,452	\$ 105	\$ 133,434
PUBLIC WORKS	MORGAN	NICHOLAS	FOREMAN	\$ 96,498	\$ -	\$ 6,379	\$ 5,983	\$ 1,399	\$ 105	\$ 110,363
PUBLIC WORKS	MYTYS	MICHAEL	FOREMAN	\$ 118,389	\$ 5,455	\$ 7,826	\$ 7,340	\$ 1,717	\$ 105	\$ 140,831
PUBLIC WORKS	SRAMEK	SCOTT	FOREMAN	\$ 118,389	\$ -	\$ 7,826	\$ 7,340	\$ 1,717	\$ 105	\$ 135,376
PUBLIC WORKS	ZALUD	DAVID	FOREMAN	\$ 116,547	\$ 10,829	\$ 7,704	\$ 7,226	\$ 1,690	\$ 105	\$ 144,100
PUBLIC WORKS	ALBRIGHT	RYAN	MAINTENANCE WORKER II	\$ 90,002	\$ 18,889	\$ 5,949	\$ 5,580	\$ 1,305	\$ 105	\$ 121,831
PUBLIC WORKS	DEANGELIS	NICHOLAS	MAINTENANCE WORKER II	\$ 64,016	\$ -	\$ 4,231	\$ 3,969	\$ 928	\$ 96	\$ 73,240
PUBLIC WORKS	GROH	PHILLIP	MAINTENANCE WORKER II	\$ 71,406	\$ 10,829	\$ 4,720	\$ 4,427	\$ 1,035	\$ 105	\$ 92,522
PUBLIC WORKS	HECKMAN	SCOTT	MAINTENANCE WORKER II	\$ 90,002	\$ 5,455	\$ 5,949	\$ 5,580	\$ 1,305	\$ 105	\$ 108,396
PUBLIC WORKS	HLAVACEK	JOSEPH	MAINTENANCE WORKER II	\$ 90,002	\$ 5,455	\$ 5,949	\$ 5,580	\$ 1,305	\$ 105	\$ 108,396
PUBLIC WORKS	HOLLOWAY	DAVID	MAINTENANCE WORKER II	\$ 66,840	\$ 10,829	\$ 4,418	\$ 4,144	\$ 969	\$ 100	\$ 87,300
PUBLIC WORKS	LOFFREDI	VICTOR	MAINTENANCE WORKER II	\$ 88,974	\$ 18,889	\$ 5,881	\$ 5,516	\$ 1,290	\$ 105	\$ 120,656
PUBLIC WORKS	MAZZA	PATRICK	MAINTENANCE WORKER II	\$ 80,340	\$ -	\$ 5,310	\$ 4,981	\$ 1,165	\$ 105	\$ 91,901
PUBLIC WORKS	MCALEER	MICHAEL	MAINTENANCE WORKER II	\$ 90,002	\$ -	\$ 5,949	\$ 5,580	\$ 1,305	\$ 105	\$ 102,942
PUBLIC WORKS	MOLINA-FRANCO	WBALDO	MAINTENANCE WORKER II	\$ 74,834	\$ 5,455	\$ 4,947	\$ 4,640	\$ 1,085	\$ 105	\$ 91,065
PUBLIC WORKS	MOSER	SPENCER	MAINTENANCE WORKER II	\$ 64,016	\$ 18,889	\$ 4,231	\$ 3,969	\$ 928	\$ 96	\$ 92,129
PUBLIC WORKS	NEDER	RUSSELL	MAINTENANCE WORKER II	\$ 90,002	\$ 5,455	\$ 5,949	\$ 5,580	\$ 1,305	\$ 105	\$ 108,396
PUBLIC WORKS	PEREZ	RYAN	MAINTENANCE WORKER II	\$ 80,254	\$ 5,455	\$ 5,305	\$ 4,976	\$ 1,164	\$ 105	\$ 97,258
PUBLIC WORKS	SALLY	ERIC	MAINTENANCE WORKER II	\$ 90,002	\$ 18,889	\$ 5,949	\$ 5,580	\$ 1,305	\$ 105	\$ 121,831
PUBLIC WORKS	SZCZEPANIAK	MITCHELL	MAINTENANCE WORKER II	\$ 90,002	\$ 18,889	\$ 5,949	\$ 5,580	\$ 1,305	\$ 105	\$ 121,831
PUBLIC WORKS	VENTRICE	ANTHONY	MAINTENANCE WORKER II	\$ 90,002	\$ 18,889	\$ 5,949	\$ 5,580	\$ 1,305	\$ 105	\$ 121,831
PUBLIC WORKS	ZIMEL	STEVEN	MAINTENANCE WORKER II	\$ 79,719	\$ 18,889	\$ 5,269	\$ 4,943	\$ 1,156	\$ 105	\$ 110,081
PUBLIC WORKS	ALLSWORTH	SANDRA	OFFICE ASSOCIATE-FT	\$ 71,042	\$ -	\$ 4,696	\$ 4,405	\$ 1,030	\$ 105	\$ 81,278
PUBLIC WORKS	LYONS	PATRICIA	OFFICE ASSOCIATE-PT	\$ 35,430	\$ -	\$ 2,342	\$ 2,197	\$ 514	\$ 53	\$ 40,535
PUBLIC WORKS	SANTORE	BEN	SUPERINTENDENT OF OPERATIONS	\$ 138,485	\$ 18,889	\$ 9,154	\$ 8,586	\$ 2,008	\$ 105	\$ 177,227
PUBLIC WORKS	KACZMAREK	MICHAEL	WATER PLANT OPERATOR	\$ 97,329	\$ 18,889	\$ 6,433	\$ 6,034	\$ 1,411	\$ 105	\$ 130,203

## **VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET STATISTICAL INFORMATION**

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

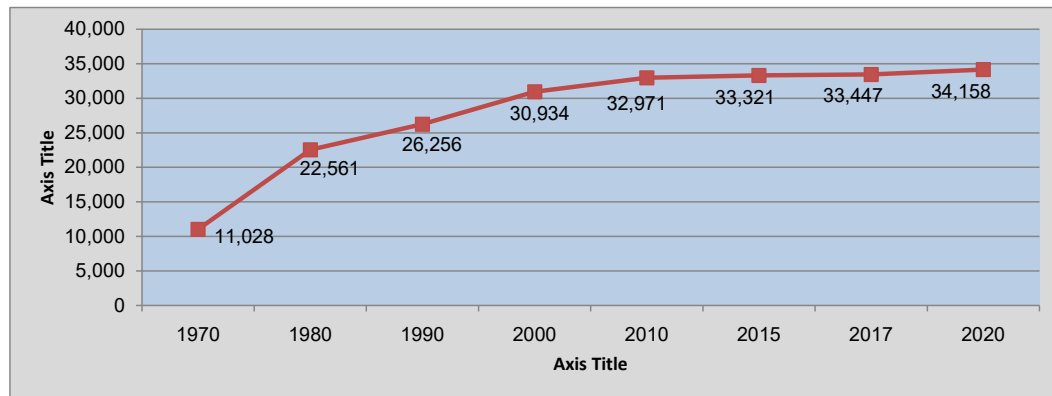
Trend analysis is based on the development of financial ratios and environmental trends from Village financial documents as well as relevant economic and demographic data from a variety of sources. The ratio and trend indicators included in this section are grouped into four categories, these include:

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

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

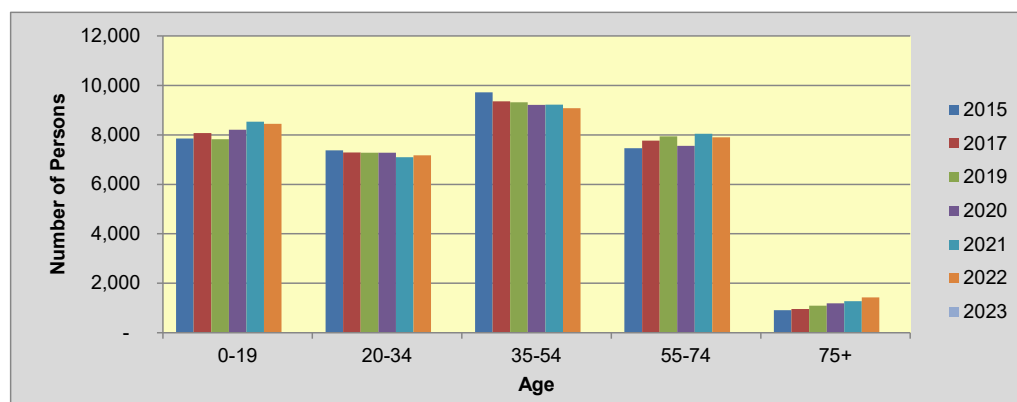
## Demographic Statistics

The Population Chart shows Woodridge's population over the last 50 years. The chart depicts Woodridge's population from 1970 to present. The most dramatic increase in population occurred between 1970 and 1980, when the population increased 105%. Since 2010, the population has increased marginally during the last decade.



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

The Age Distribution Graph compares the age categories for 2015, 2017, 2019, 2020, 2021 and 2022. As depicted in the graph, the largest age group over the seven year period has remained in the 35-54 range, despite a slight decrease in the year over year numbers since 2015. The 75+ age group has risen each year since 2015.



Source: 2000, 2010 and 2020 US Census and 2015, 2017, 2019, 2021 and 2022 US Census American Community Survey 5-Year Estimates

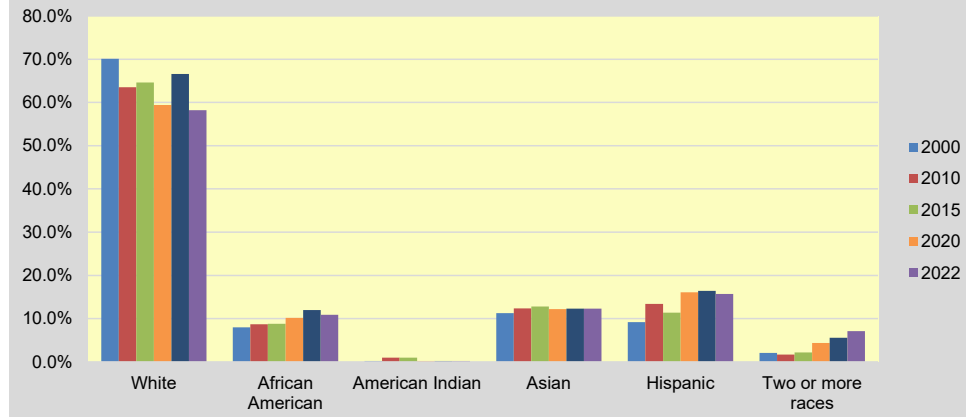
The Household Size Table compares the average household size in Woodridge to the county, state and country. The table shows that since 1990, Woodridge's average household size has been lower than DuPage County. The table also shows that Woodridge's average household size has decreased by 4.8% since 1990. In 2022, Woodridge's household size was larger than DuPage, Illinois and the US for the first time

Year	Average Household Size			
	Woodridge	DuPage County	Illinois	United States
1990	2.73	2.76	2.65	2.65
2000	2.71	2.73	2.63	2.60
2010	2.60	2.70	2.62	2.60
2015	2.54	2.72	2.63	2.64
2020	2.56	2.65	2.54	2.60
2022	2.60	2.58	2.43	2.50

Source: 1990, 2000, 2010 and 2020 US Census and 2015 and 2022 US Census American Community Survey 5-Year Estimates

## Demographic Statistics

The Racial Composition Graph compares the population by race by showing the percentage of each race compared to the total population for six time periods between 2000 and 2022. The graph shows that the White population makes up the largest part of the population followed by Hispanic and Asian. From 2000 to 2022, the Hispanic population increased by 70 percent and the White population decreased by 20 percent.



Source: 2000, 2010 and 2020 US Census and 2015, 2021 and 2022 US Census American Community Survey 5-Year Estimates

In 2000, 3.8% of Woodridge's population was living in poverty. The poverty level increased to 7.0% in 2010, but data shows a decrease over the following 10 years. In 2020, with a 4.4% rate, the poverty level in Woodridge was the lowest it had been in 20 years.

Poverty Level	
Year	Percent
2000	3.8%
2010	7.0%
2015	6.2%
2020	4.4%
2022	4.8%

Source: 2000, 2010 and 2020 US Census and 2015 and 2022 US Census American Community Survey 5-Year Estimates

The Unemployment Chart below shows Woodridge's unemployment rate in comparison to the county, state and national levels. Since 2013, Woodridge's unemployment rate has been below the state rate, and at or below the national rate.

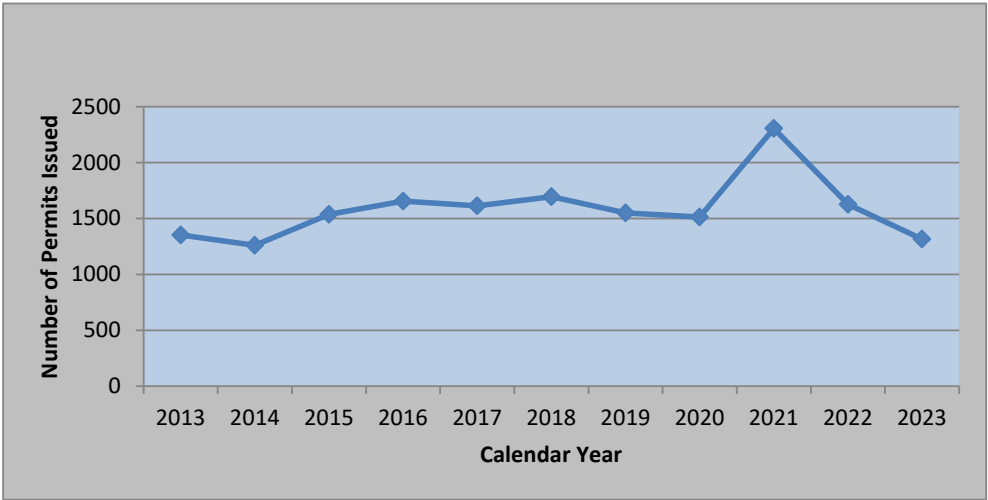
Unemployment Rate				
Year	Woodridge	DuPage County	Illinois	United States
2013	7.1%	7.4%	9.0%	7.4%
2014	5.7%	5.6%	7.1%	6.2%
2015	4.5%	4.7%	6.0%	5.3%
2016	4.6%	4.8%	5.8%	4.9%
2017	3.8%	4.1%	4.9%	4.4%
2018	3.0%	3.1%	4.3%	3.9%
2019	2.7%	2.9%	4.0%	3.7%
2020	8.1%	7.9%	9.5%	8.1%
2021	4.7%	4.5%	6.1%	5.3%
2022	3.6%	3.6%	4.6%	3.6%
2023	3.3%	3.5%	4.2%	3.5%

Source: Illinois Department of Employment Security (IDES) Local Area Unemployment Statistics (LAUS)  
[http://www.ides.illinois.gov/LMI/Pages/Local\\_Area\\_Unemployment\\_Statistics.aspx](http://www.ides.illinois.gov/LMI/Pages/Local_Area_Unemployment_Statistics.aspx)

Development Statistics

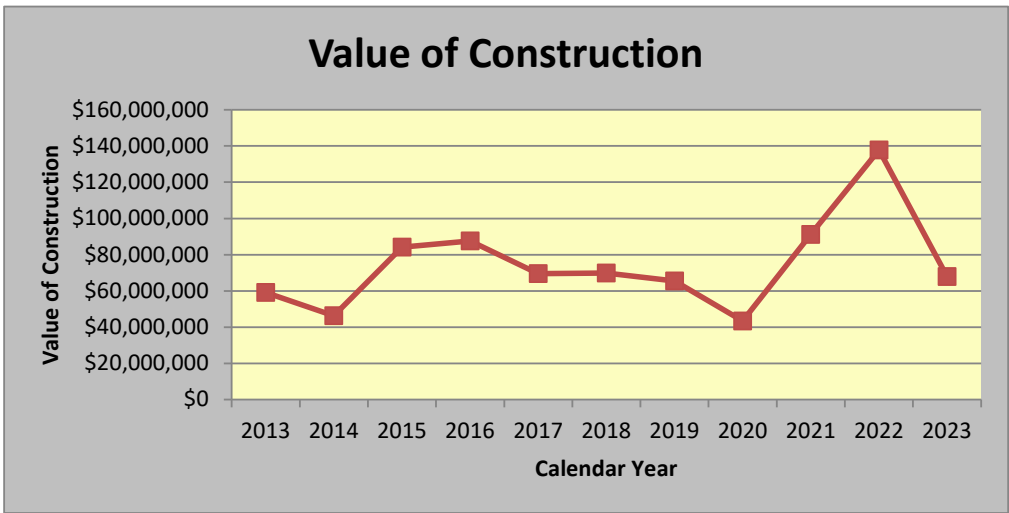
Building Permits Issued

This graph represents the total number of permits issued per year. Total permits includes new development, redevelopment, residential and commercial projects in the Village. Increase in 2021 and 2022 is due to the aftermath of the 2021 tornado and projects postponed by the pandemic.



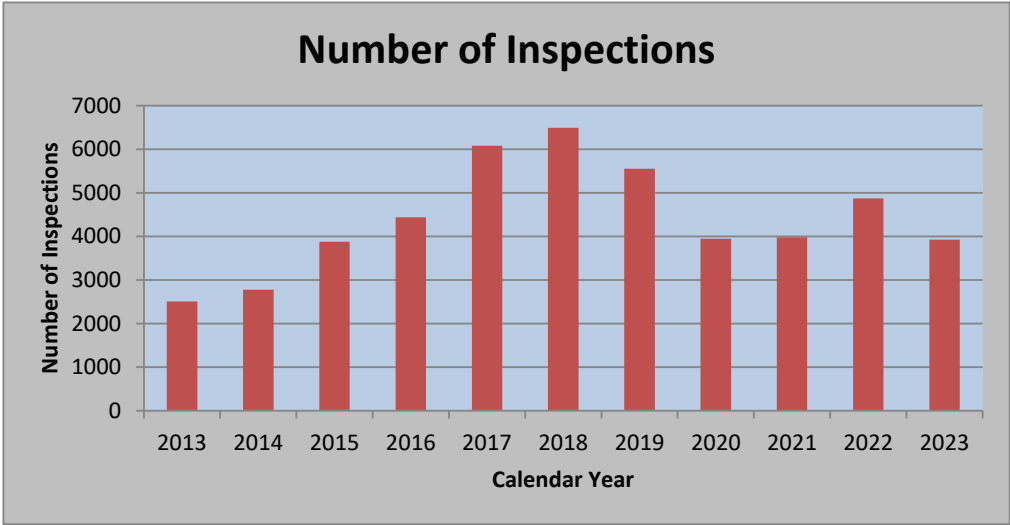
Value of Construction

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



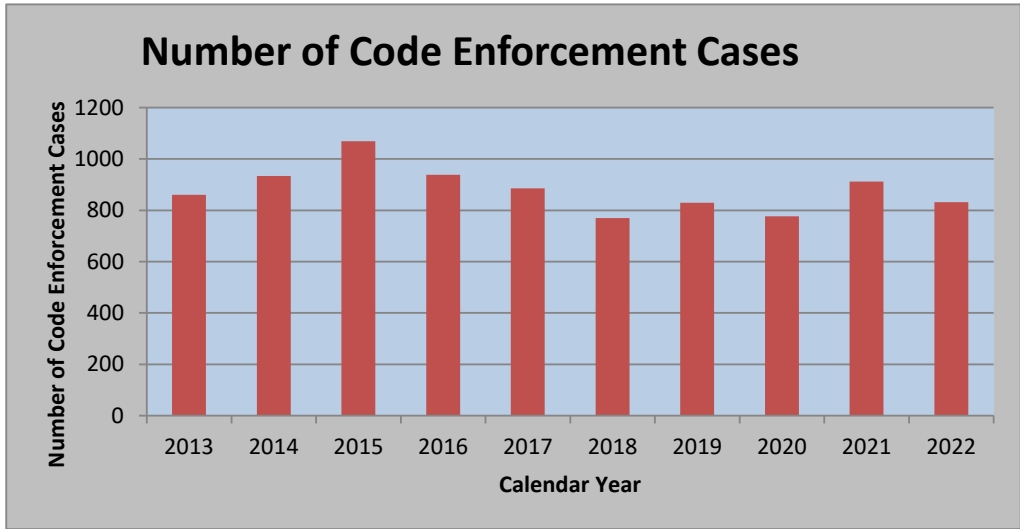
Building Inspections Completed

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



Code Enforcement Cases

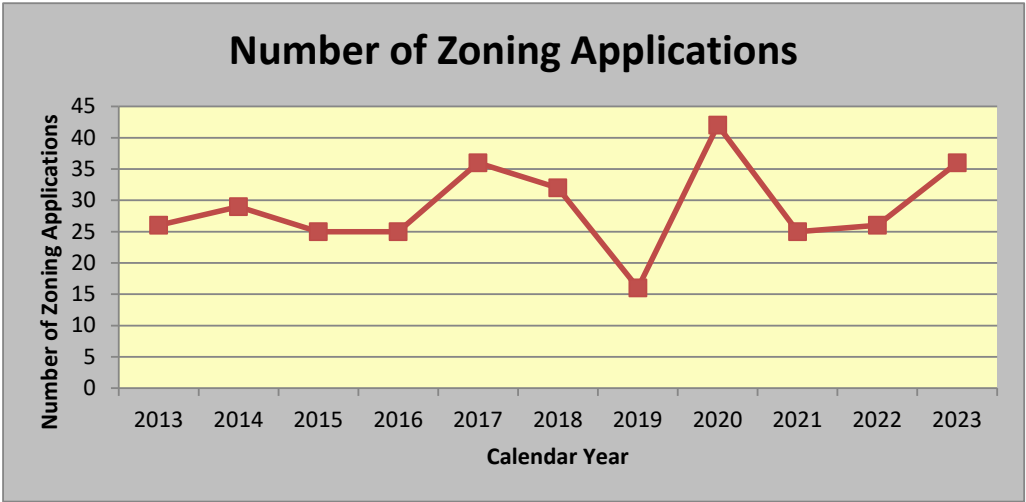
This graph represents the total number of code enforcement complaints filed each year. Some of the most common issues include weed/tall grass, property maintenance, and drainage complaints. Trends from year to year are driven by the number of complaints received.





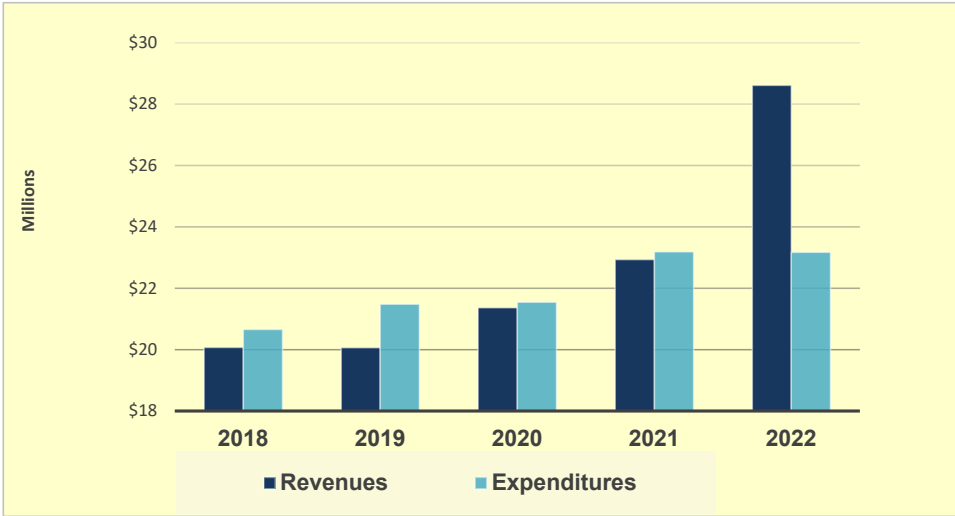
Zoning Applications

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



General Fund Revenues & Expenditures

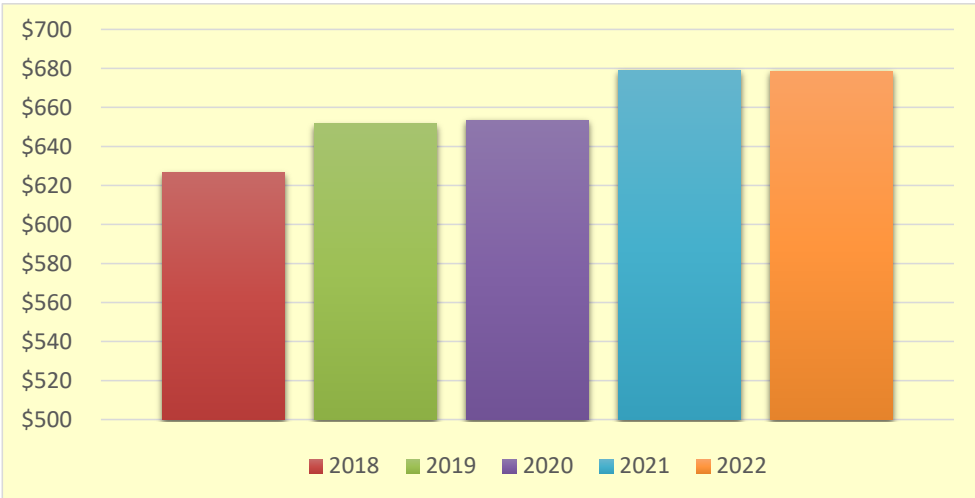
This graph provides a summary of the relationship between total actual revenues and expenditures in the General Fund from fiscal year 2018 through 2022.



Note: 2022 revenue increase primarily due to \$2.2M in Federal ARPA fund revenue

Total General Fund Expenditures per Resident

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

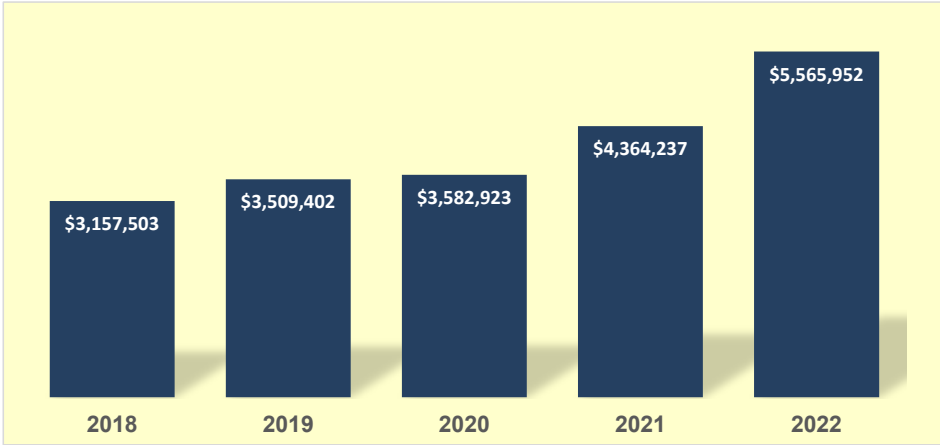


Note: 2021 Expense increases are mainly due to tornado response efforts, as well as the increase to Police Pension contribution %: from 78% to 90% funded

Finance Statistics

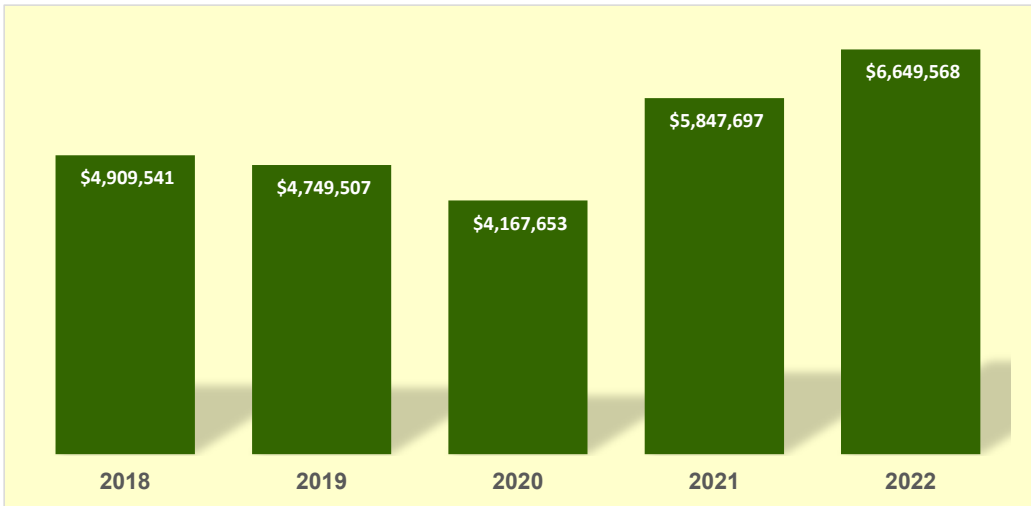
State Income Tax History

This chart illustrates the amount of Income Tax the Village receives from the State of Illinois. Income taxes are collected from residents throughout the state and distributed on a per capita basis. The 5 year average is \$4.0 million and climbing due to online sales taxes.



Sales Tax Revenue History

This chart depicts Sales Tax revenue, which is the Village's share (1 percent) of sales taxes collected in Woodridge by the Illinois Department of Revenue. Fiscal Year 2022 saw a 14% increase in revenues thanks to online sales taxes continuing to grow.

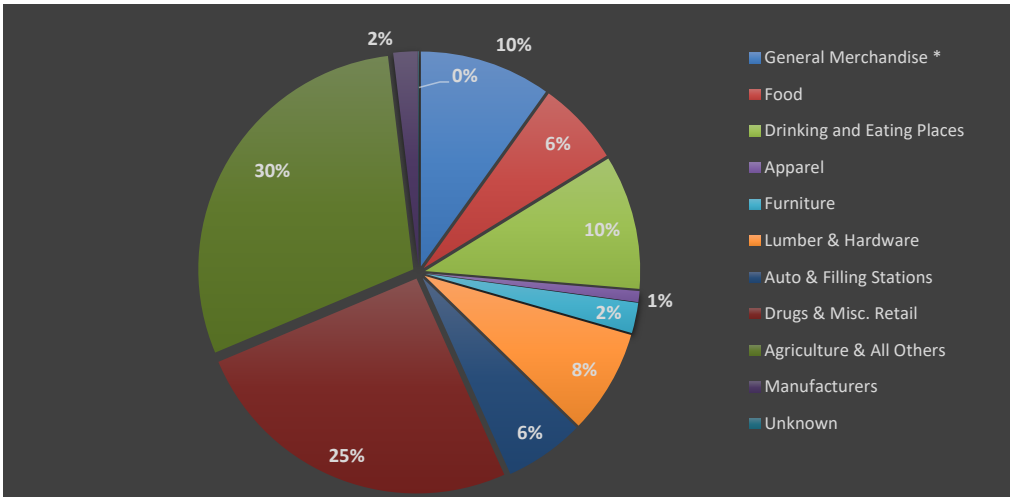


2020 revenues experienced a decline due to the COVID-19 pandemic.  
2021 and 2022 revenues experienced a large increase due to the continued growth associated with more online sales taxes beign captured.  
The Sales Tax Revenue History chart above does not include Home Rule Sales Tax revenue which is 0.75% with \$2.9 million in FY2018, \$2.9 million in FY2019, \$2.4 million in FY2020, \$3.5 million in FY2021, and \$3.8 million in FY2022.

Finance Statistics

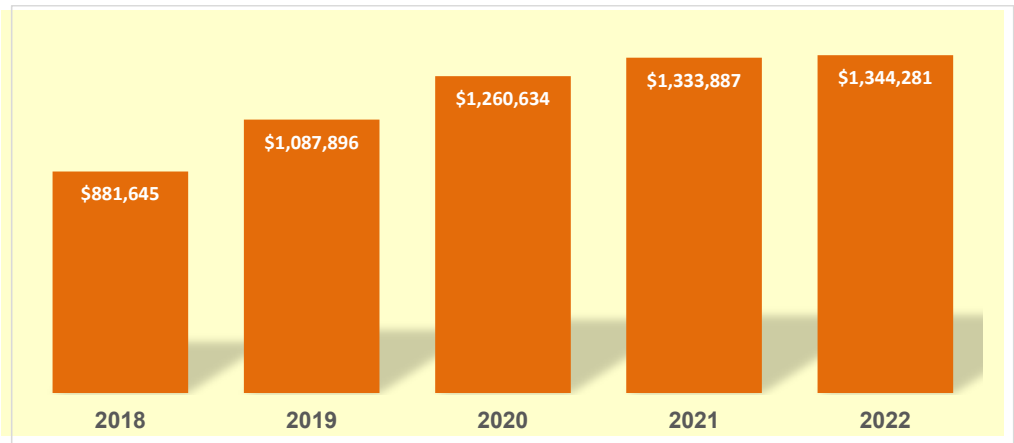
Sales Tax By Category - 2022

This chart illustrates taxable sales by category for calendar year 2022. Standard Industrial Classification Code Reporting from the Illinois Department of Revenue (IDOR) is based on calendar year. Unknown categories have less than four taxpayers, therefore no data is shown to protect the confidentiality of individual taxpayers.



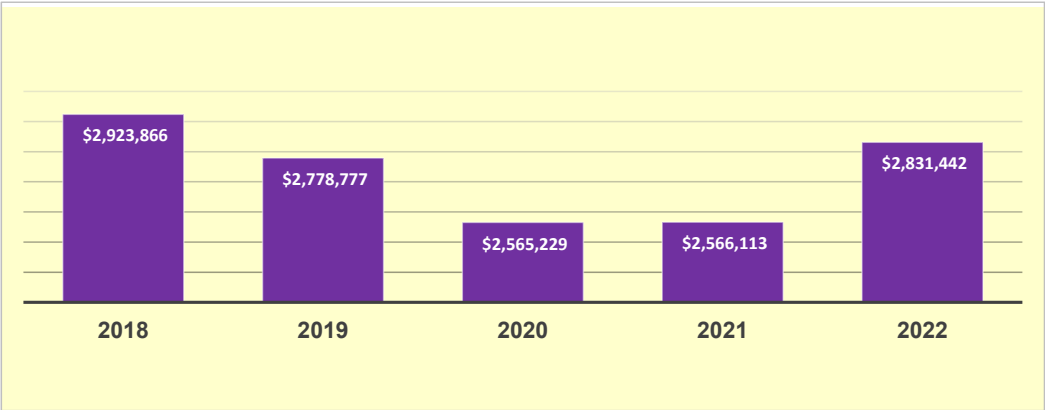
Motor Fuel Tax History

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



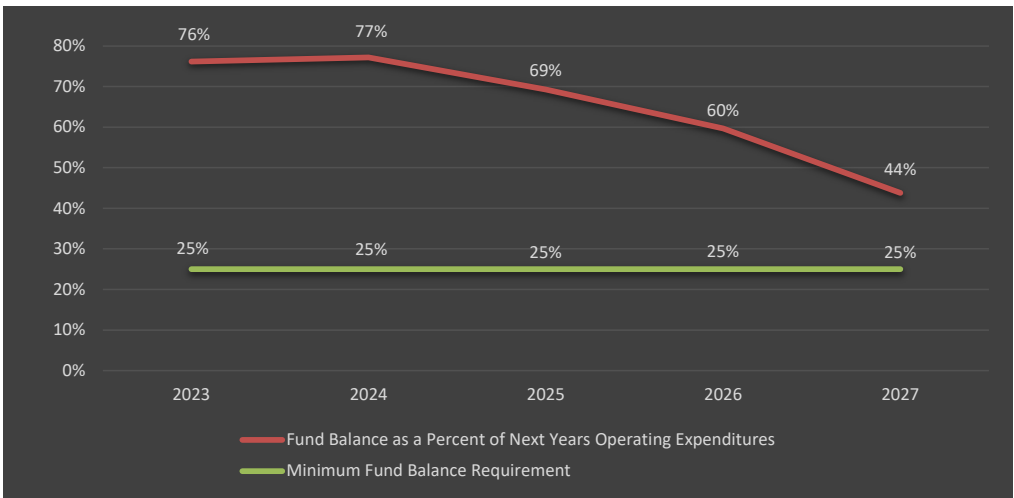
Utility Tax History

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



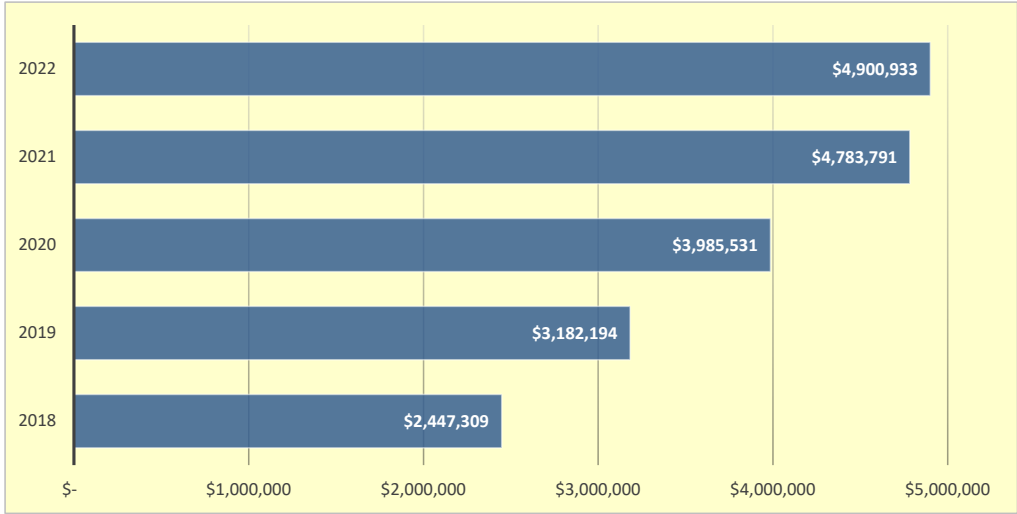
Year End General Fund Balance as % of Next Year's Operating Expenditures

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



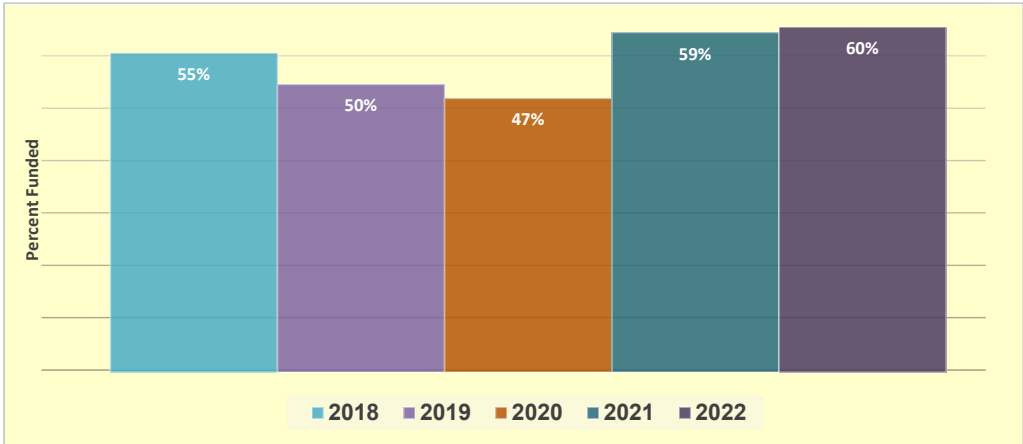
Police Pension Fund - Village Contributions

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



Police Pension Fund - Funded Ratio

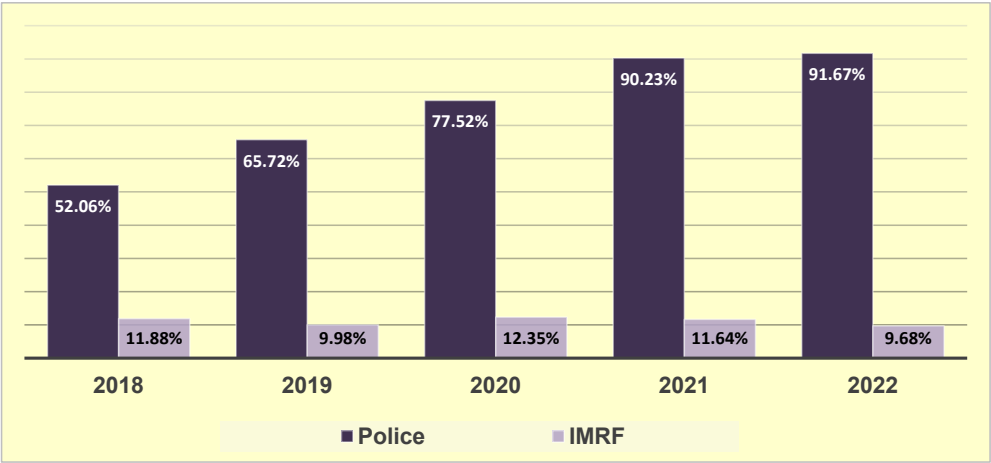
The Police Pension Funded Ratio represents the amount of accumulated assets that have been set aside for the payment of future retirement benefits. It is the quotient of the actuarial value of plan and the actuarial accrued liability. In 2017, the Village Board put into place a pension funding policy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



Finance Statistics

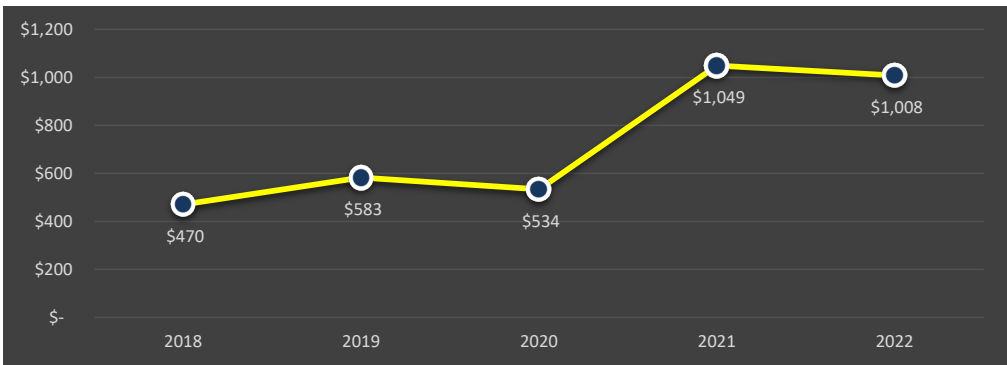
Employer Pension Contributions as a Percentage of Payroll

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



Total Debt Per Resident

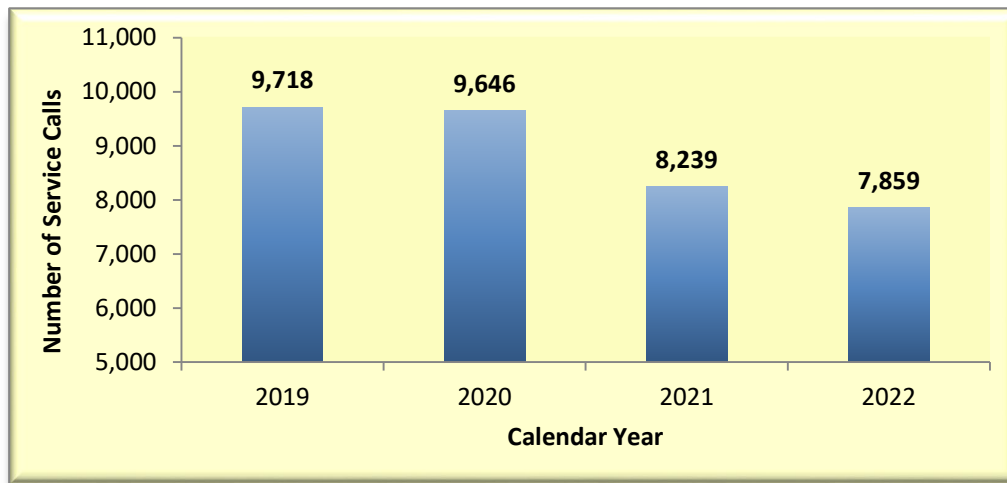
This chart shows the Village's total General Obligation Bonded debt per resident. The Village is able to pay all of its outstanding debt service from revenue sources other than property taxes and abates the tax levies each year.



## Public Safety Statistics

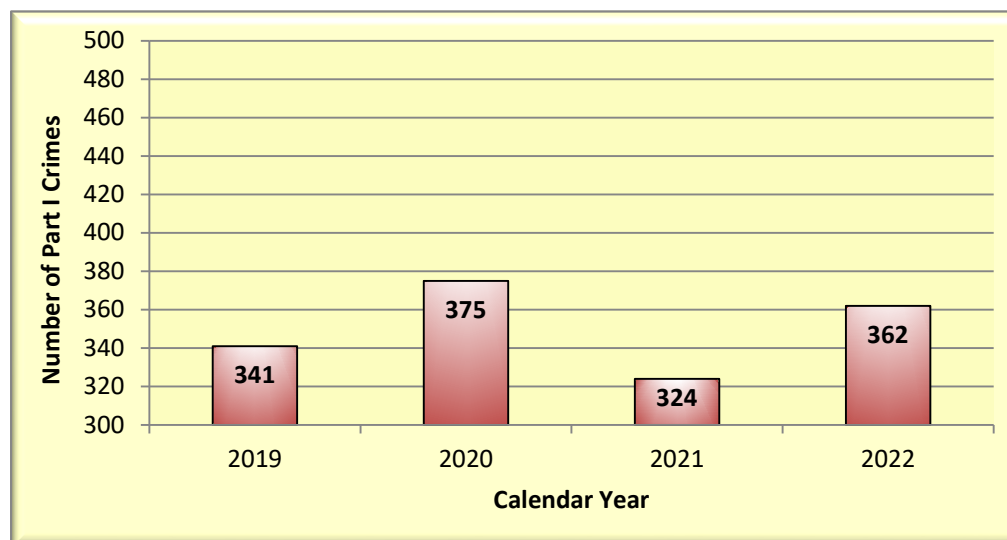
### Police Service Calls

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



### Part I Crimes

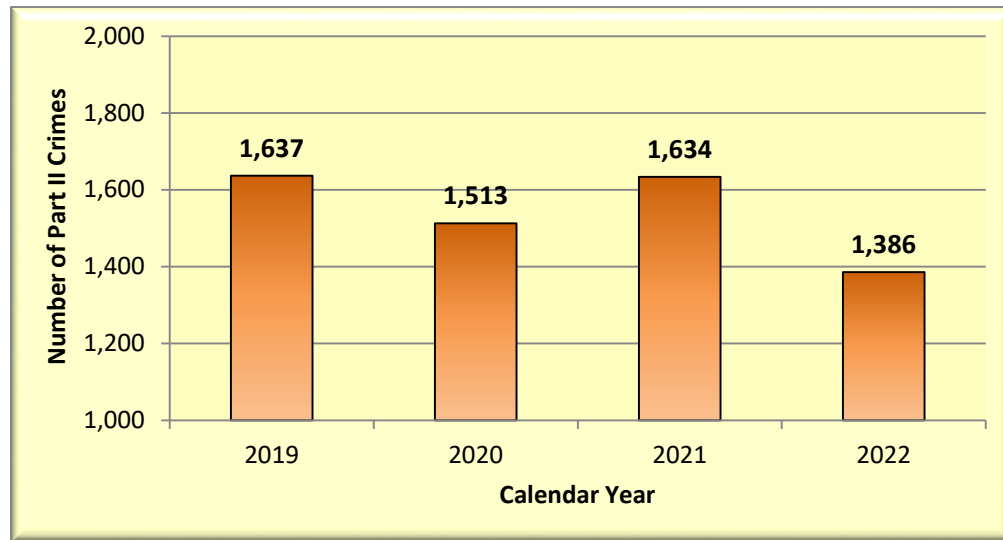
Common Part I crimes investigated by the officers include: armed robbery; auto theft; and residential burglary.





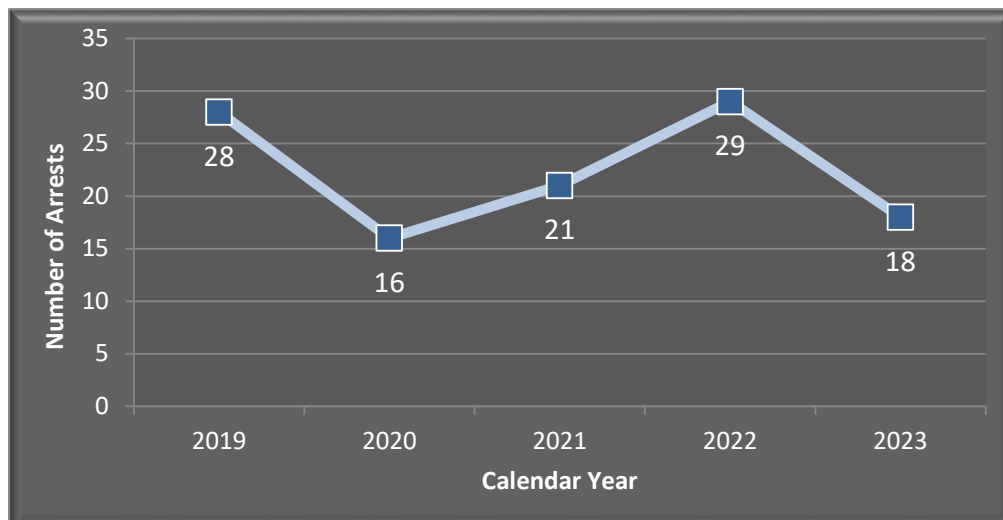
### Part II Crimes

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 2019 - 2022.



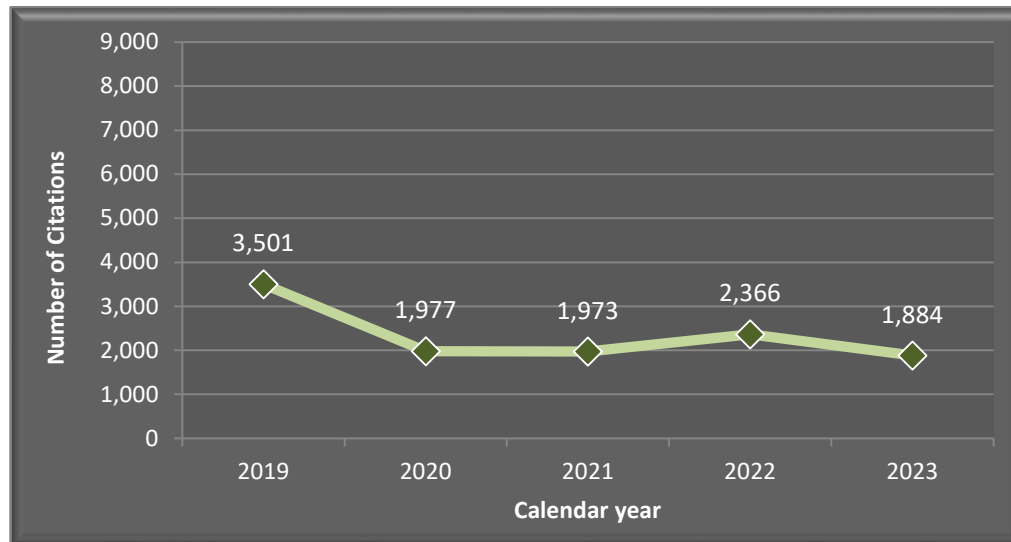
### Driving Under the Influence of Alcohol

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.



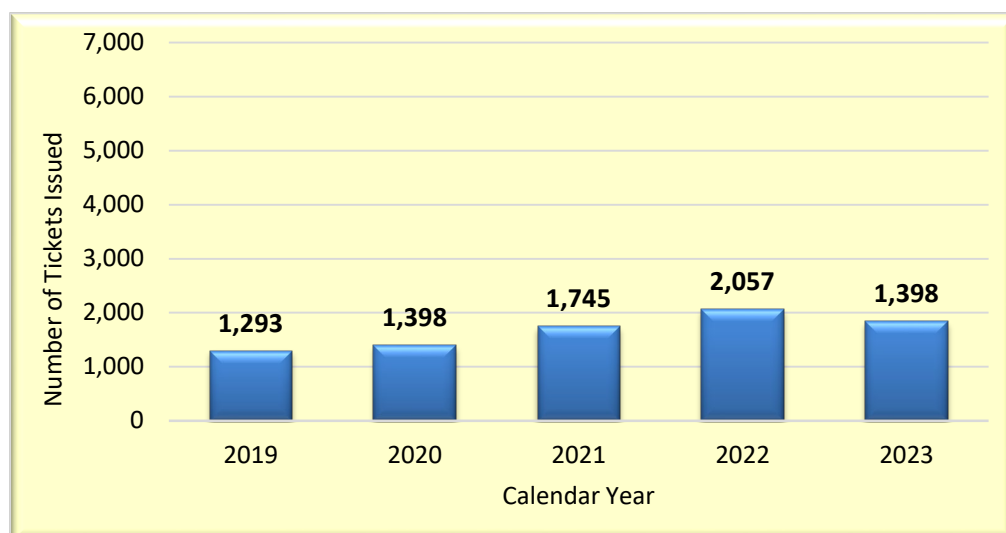
### Traffic Citations

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 2019 - 2023.



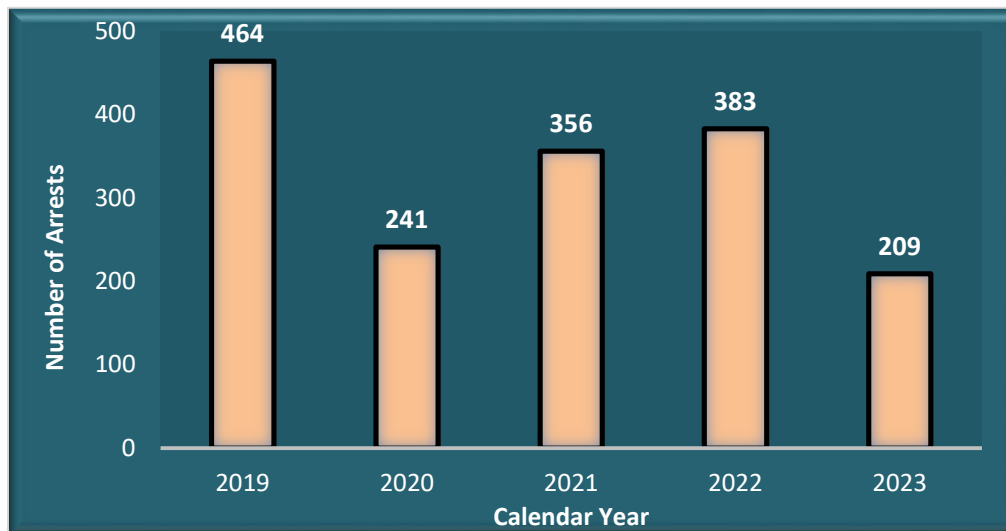
### Parking Tickets

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 2019 - 2023.



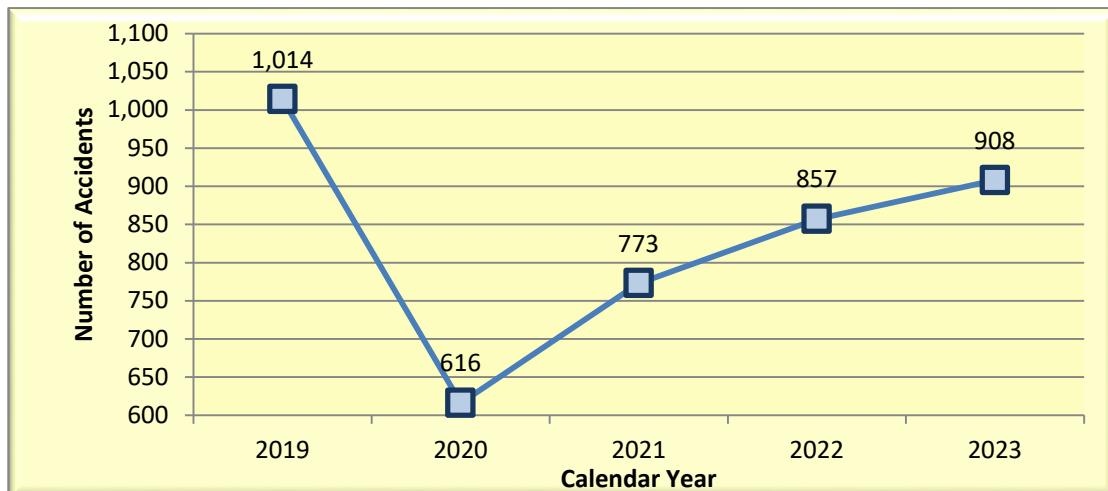
### Traffic Arrests

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 2019- 2023.



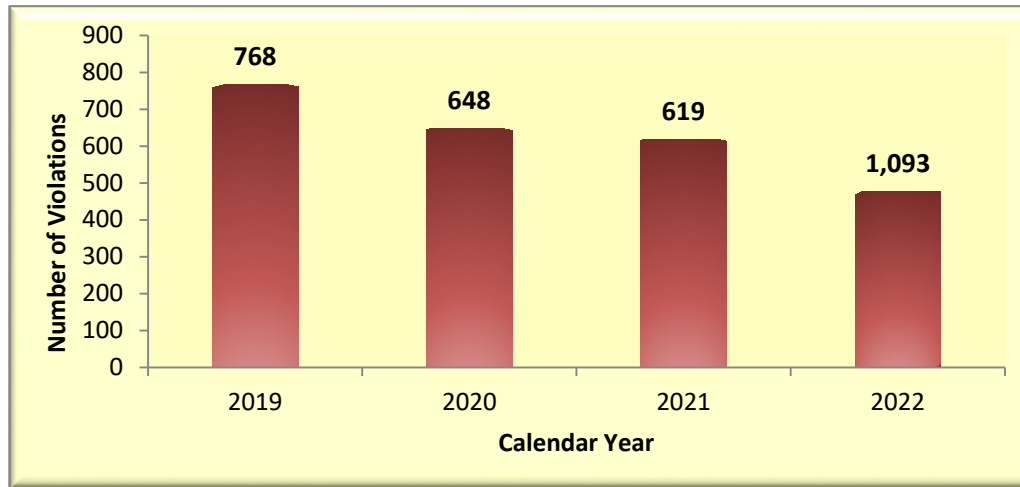
### Traffic Accidents

Below are the number of traffic accidents the department responded to from 2019-2023. Common traffic accidents include single vehicle accidents, multiple vehicle accidents and personal injury accidents.



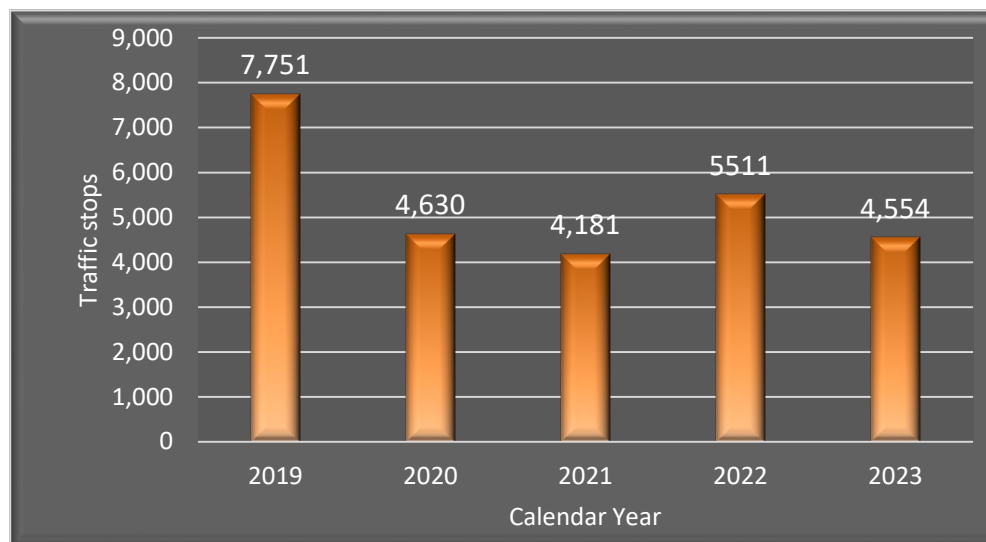
### Fire Department Assistance

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 2019 - 2022.



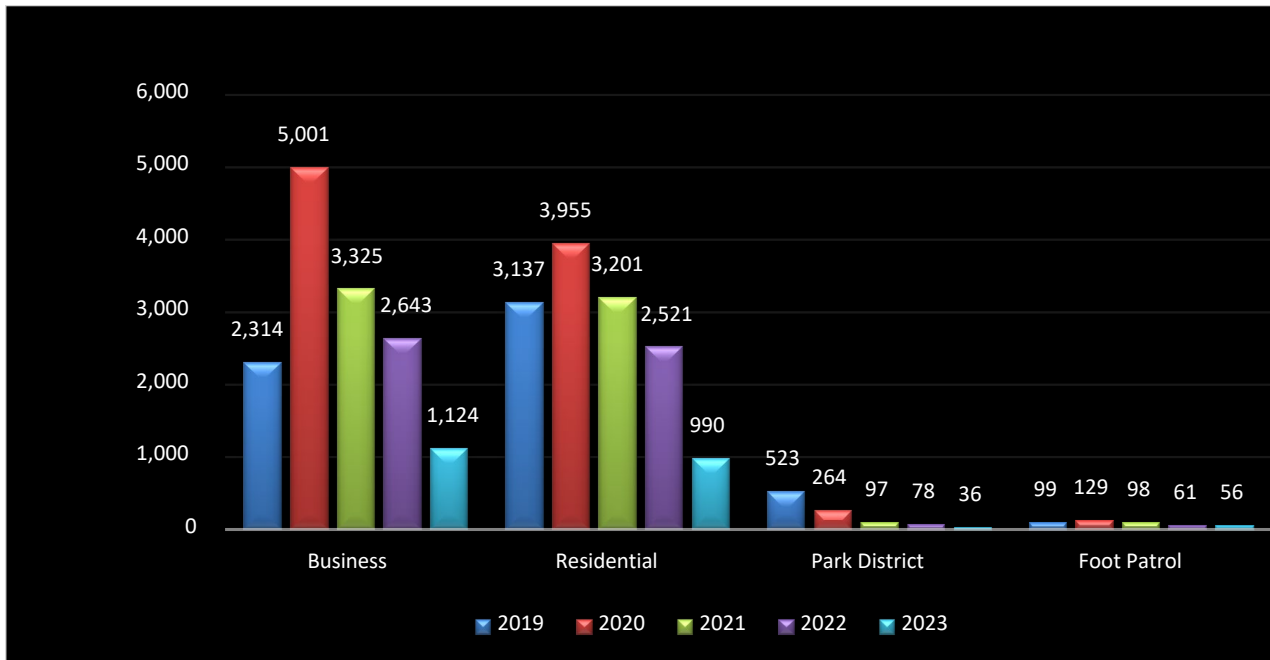
### Traffic Stops

Traffic stops help with changing behavior, for example, giving a warning or information to a motorist to wear a seat belt. While traffic stops can result in tickets, traffic stops also have a significant educational component for drivers.



### Extra Patrols

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



# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 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 2024 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 Capital Fund**

*The Water and Sewer Capital Fund is used to account for the acquisition and improvement of Village water and sewer property including infrastructure and capital assets. The fund was established in 2024.*

#### **3) 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.*

# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

## Fund Structure

### **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.

#### **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 2024 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 Capital Fund			✓	✓	
	Water & Sewer - Vehicle & Equipment Replacement Fund			✓	✓	
Internal Service	Garage Fund	✓	✓	✓	✓	✓
Fiduciary	Police Pension Fund			✓		✓

# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

## FUND SUMMARY AND CHANGES IN FUND BALANCE

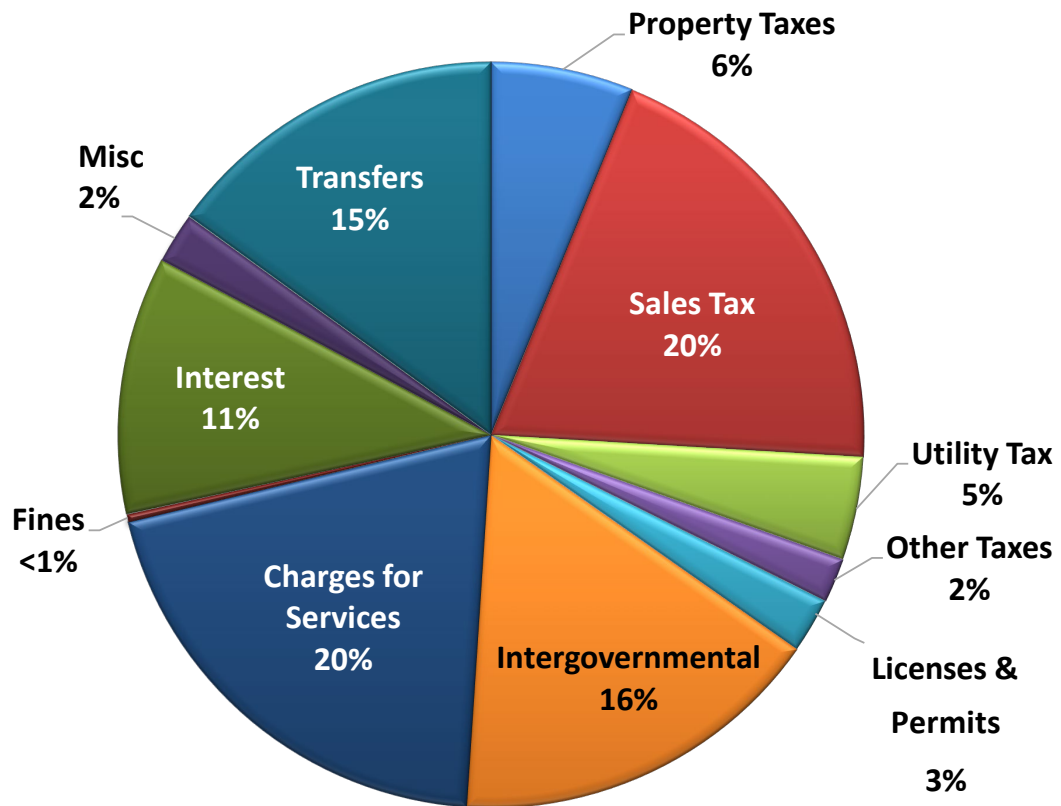
The fund balance is equal to the excess of assets over liabilities in a governmental fund.  
It is resources remaining from prior years which are available to be budgeted in the current year.

						%	%
						Change	Budget
						in Budget	2024
Fund	Actual	Actual	Revised	Projected	Budget	2023 to	to Projected
	2021	2022	Budget	Year End	2024	2024	2023
			2023	2023			
GENERAL FUND	<u>GENERAL</u>						
	Beginning Balance	\$20,810,651	\$20,261,493	\$21,618,754	\$21,618,754	\$24,202,933	12.0%
	Revenues	22,934,989	28,617,211	26,611,669	27,130,031	26,694,529	0.3%
	Expenses	23,484,147	27,259,950	25,452,381	24,545,852	25,898,958	1.8%
	Difference	(549,158)	1,357,261	1,159,288	2,584,179	795,571	-31.4%
	Ending Balance	\$20,261,493	\$21,618,754	\$22,778,043	\$24,202,933	\$24,998,504	9.7%
	<u>CHARITABLE CONTRIBUTIONS</u>						
	Beginning Balance	\$310,755	\$312,255	\$313,255	\$313,255	\$321,255	2.6%
	Revenues	1,500	1,000	745	10,000	10,000	1242.3%
CAPITAL PROJECTS FUNDS	Expenses	0	0	3,500	2,000	3,500	0.0%
	Difference	1,500	1,000	(2,755)	8,000	6,500	-335.9%
	Ending Balance	\$312,255	\$313,255	\$310,500	\$321,255	\$327,755	5.6%
	<u>CAPITAL PROJECTS</u>						
	Beginning Balance	\$14,495,393	\$33,130,424	\$24,404,660	\$24,404,660	\$9,418,111	-61.4%
	Revenues	23,835,726	5,201,645	15,239,196	4,918,717	4,677,429	-69.3%
	Expenses	5,200,695	13,927,409	22,729,205	19,905,266	10,829,342	-52.4%
	Difference	18,635,031	(8,725,764)	(7,490,010)	(14,986,549)	(6,151,913)	-17.9%
	Ending Balance	\$33,130,424	\$24,404,660	\$16,914,650	\$9,418,111	\$3,266,198	-80.7%
	<u>VEHICLE &amp; EQUIPMENT REPLACEMENT</u>						
	Beginning Balance	\$2,505,202	\$2,229,443	\$1,978,921	\$1,978,921	\$1,989,999	0.6%
	Revenues	300,815	324,751	471,078	506,078	553,587	17.5%
	Expenses	576,574	575,273	427,000	495,000	460,843	7.9%
	Difference	(275,759)	(250,522)	44,078	11,078	92,744	110.4%
	Ending Balance	\$2,229,443	\$1,978,921	\$2,022,998	\$1,989,999	\$2,082,742	3.0%

						% Change in Budget 2023 to 2024	% Budget 2024 to Projected 2023
Fund	Actual 2021	Actual 2022	Revised Budget 2023	Projected Year End 2023	Budget 2024		
SPECIAL REVENUE FUNDS	<b><u>STATE DRUG ENFORCEMENT</u></b>						
	Beginning Balance	\$519,774	\$573,405	\$586,383	\$586,383	\$547,183	-6.7%
	Revenues	54,708	15,201	14,813	50,000	20,000	35.0%
	Expenses	1,077	2,224	3,500	89,200	79,168	2161.9%
	Difference	53,631	12,977	11,313	(39,200)	(59,168)	-623.0%
	Ending Balance	\$573,405	\$586,383	\$597,696	\$547,183	\$488,015	-18.4%
	<b><u>FEDERAL DRUG ENFORCEMENT</u></b>						
	Beginning Balance	\$670,002	\$649,578	\$287,886	\$287,886	\$252,286	-12.4%
	Revenues	346	178,184	10,000	40,000	10,000	0.0%
	Expenses	20,770	539,876	75,600	75,600	66,100	-12.6%
	Difference	(20,425)	(361,692)	(65,600)	(35,600)	(56,100)	-14.5%
	Ending Balance	\$649,578	\$287,886	\$222,286	\$252,286	\$196,186	-11.7%
	<b><u>MOTOR FUEL TAX</u></b>						
	Beginning Balance	\$2,089,551	\$2,929,388	\$3,722,258	\$3,722,258	\$2,621,400	-29.6%
	Revenues	2,570,326	2,581,510	2,073,836	2,075,100	2,105,903	1.5%
	Expenses	1,730,489	1,788,640	3,741,455	3,175,958	3,115,655	-16.7%
	Difference	839,837	792,870	(1,667,619)	(1,100,858)	(1,009,752)	-39.4%
	Ending Balance	\$2,929,388	\$3,722,258	\$2,054,639	\$2,621,400	\$1,611,648	-21.6%
	<b><u>SPECIAL SERVICE AREA #1-SEVEN BRIDGES</u></b>						
	Beginning Balance	\$564,894	\$604,026	\$647,226	\$647,226	\$706,726	9.2%
	Revenues	40,731	44,800	52,433	62,000	63,150	20.4%
	Expenses	1,600	1,600	2,500	2,500	2,500	0.0%
	Difference	39,131	43,200	49,933	59,500	60,650	21.5%
	Ending Balance	\$604,026	\$647,226	\$697,159	\$706,726	\$767,376	10.1%
	<b><u>SPECIAL SERVICE AREA #3-RICHFIELD PLACE</u></b>						
	Beginning Balance	\$61,465	\$66,655	\$72,227	\$72,227	\$78,227	8.3%
	Revenues	7,146	7,525	8,132	8,200	10,134	24.6%
	Expenses	1,955	1,954	6,200	2,200	6,200	0.0%
	Difference	5,191	5,571	1,932	6,000	3,934	103.6%
	Ending Balance	\$66,655	\$72,227	\$74,159	\$78,227	\$82,161	5.0%
	<b><u>SPECIAL SERVICE AREA #5-TIMBERS EDGE</u></b>						
	Beginning Balance	\$19,175	\$23,717	\$31,303	\$31,303	\$35,373	13.0%
	Revenues	8,308	8,464	8,991	7,870	9,796	9.0%
	Expenses	3,767	878	2,000	3,800	3,800	90.0%
	Difference	4,541	7,586	6,991	4,070	5,996	-14.2%
	Ending Balance	\$23,717	\$31,303	\$38,294	\$35,373	\$41,369	8.0%

						%	%
						Change	Budget
						in Budget	2024
						2023 to	to Projected
						2024	2023
Fund	Actual 2021	Actual 2022	Revised Budget 2023	Projected Year End 2023	Budget 2024		
DEBT SERVICE	<b>DEBT SERVICE</b>						
	Beginning Balance	\$285,592	\$285,234	\$284,735	\$284,735	\$285,335	0.2%
	Revenues	2,399,502	2,408,629	2,377,214	2,379,514	2,388,742	0.5%
	Expenses	2,399,860	2,409,128	2,378,914	2,378,914	2,388,242	0.4%
	Difference	(358)	(499)	(1,700)	600	500	-129.4%
	Ending Balance	\$285,234	\$284,735	\$283,035	\$285,335	\$285,835	1.0%
ENTERPRISE FUNDS	<b>WATER &amp; SEWER</b>						
	Beginning Balance	\$8,243,313	\$9,712,238	\$9,333,031	\$9,333,031	\$2,818,936	-69.8%
	Revenues	10,927,326	10,712,810	12,262,542	12,277,918	10,045,542	-18.1%
	Expenses	9,458,400	11,092,017	16,377,849	14,820,018	9,452,960	-42.3%
	Difference	1,468,926	(379,207)	(4,115,307)	(2,542,100)	592,582	-114.4%
	Ending Balance*	\$9,712,238	\$9,333,031	\$5,217,724	\$6,790,931	\$1,569,211	69.9%
	<b>WATER &amp; SEWER VEHICLE &amp; EQUIPMENT REPLACEMENT</b>						
	Beginning Balance	\$1,340,276	\$1,583,912	\$5,700,421	\$5,700,421	\$3,538,847	-37.9%
	Revenues	244,477	4,116,509	233,426	393,426	413,017	76.9%
	Expenses	841	0	4,146,904	2,555,000	1,813,904	-56.3%
	Difference	243,636	4,116,509	(3,913,478)	(2,161,574)	(1,400,887)	-64.2%
	Ending Balance	\$1,583,912	\$5,700,421	\$1,786,943	\$3,538,847	\$2,137,960	19.6%
	* (Adjusted to cash basis- Ending Balance=Net Current Assets)						
	<b>WATER &amp; SEWER CAPITAL</b>						
	Beginning Balance	\$0	\$0	\$0	\$0	\$4,387,486	n/a
	Revenues	0	0	0	0	1,876,340	n/a
	Expenses	0	0	0	0	6,620,500	n/a
	Difference	0	0	0	0	(4,744,160)	n/a
	Ending Balance*	\$0	\$0	\$0	\$0	\$1,485,633	n/a
INTERNAL SERVICE	<b>MUNICIPAL GARAGE</b>						
	Beginning Balance	\$309,393	\$251,558	\$157,838	\$157,838	\$238,489	51.1%
	Revenues	768,665	891,422	1,121,484	1,123,449	1,186,184	5.8%
	Expenses	826,500	985,142	1,104,061	1,042,798	1,174,568	6.4%
	Difference	(57,835)	(93,720)	17,423	80,651	11,616	-33.3%
	Ending Balance	\$251,558	\$157,838	\$175,261	\$238,489	\$250,106	42.7%
FIDUCIARY FUND	<b>POLICE PENSION</b>						
	Beginning Balance	\$45,868,605	\$54,175,734	\$47,536,669	\$47,536,669	\$52,539,188	10.5%
	Revenues	12,198,744	(2,490,646)	9,600,486	9,582,486	9,600,009	0.0%
	Expenses	3,891,615	4,148,418	4,223,224	4,579,967	4,698,889	11.3%
	Difference	8,307,129	(6,639,064)	5,377,262	5,002,519	4,901,120	-8.9%
	Ending Balance	\$54,175,734	\$47,536,669	\$52,913,931	\$52,539,188	\$57,440,308	8.6%
	<b>TOTAL ALL FUNDS</b>						
	BEGINNING FUND BALANCES	\$98,493,790	\$127,188,794	\$117,074,307	\$117,074,307	\$103,965,022	-11.2%
	TOTAL REVENUES	\$76,293,300	\$52,618,016	\$70,086,036	\$60,564,789	\$59,664,362	-14.9%
	TOTAL EXPENSES	\$47,598,296	\$62,732,504	\$80,674,294	\$73,674,074	\$66,615,129	-17.4%
	DIFFERENCE	\$28,695,004	(\$10,114,487)	(\$10,588,258)	(\$13,109,285)	(\$6,950,767)	-34.4%
	ENDING FUND BALANCES	\$127,188,794	\$117,074,307	\$106,486,049	\$103,965,022	\$97,014,255	-8.9%

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET TOTAL REVENUES



Property Taxes	\$3,677,580
Sales Taxes	11,799,000
Utility Taxes	2,660,800
Other Taxes	1,152,000
Licenses & Permits	1,429,300
Intergovernmental Revenue	9,742,718
Charges for Services	12,059,965
Fines & Forfeits	204,000
Interest	6,658,900
Other	1,313,200
Transfers	<u>8,966,899</u>
<b>Total Revenues</b>	<b>\$59,664,362</b>

# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

## REVENUE SUMMARY COMPARISON

FUND NAME	ACCOUNT #	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YEAR-END EST.	2024 BUDGET
<b>GENERAL FUND</b>						
General	101	22,934,989	28,617,211	26,611,669	27,130,031	26,694,529
Charitable Contributions	206	1,500	1,000	745	10,000	10,000
<b>TOTAL GENERAL FUND</b>		<b>\$22,936,489</b>	<b>\$28,618,211</b>	<b>\$26,612,414</b>	<b>\$27,140,031</b>	<b>\$26,704,529</b>
<b>SPECIAL REVENUE FUNDS</b>						
State Drug Enforcement Fund*	201	54,708	15,201	14,813	50,000	20,000
Federal Drug Enforcement Fund*	202	346	178,184	10,000	40,000	10,000
Motor Fuel Tax	210	2,570,326	2,581,510	2,073,836	2,075,100	2,105,903
Special Service Area #1 - Seven Bridges	240	40,731	44,800	52,433	62,000	63,150
Special Service Area #3 - Richfield Place	241	7,146	7,525	8,132	8,200	10,134
Special Service Area #5 - Timbers Edge	242	8,308	8,464	8,991	7,870	9,796
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>\$2,681,566</b>	<b>\$2,835,684</b>	<b>\$2,168,205</b>	<b>\$2,243,170</b>	<b>\$2,218,983</b>
<b>CAPITAL PROJECTS FUNDS</b>						
Capital Projects Fund	301	23,835,726	5,201,645	15,239,196	4,918,717	4,677,429
Equipment Replacement	302	300,815	324,751	471,078	506,078	553,587
<b>TOTAL CAPITAL PROJECTS FUNDS</b>		<b>\$24,136,541</b>	<b>\$5,526,396</b>	<b>\$15,710,274</b>	<b>\$5,424,795</b>	<b>\$5,231,016</b>
<b>DEBT FUNDS</b>						
Debt Service	401	2,399,502	2,408,629	2,377,214	2,379,514	2,388,742
<b>TOTAL DEBT FUNDS</b>		<b>\$2,399,502</b>	<b>\$2,408,629</b>	<b>\$2,377,214</b>	<b>\$2,379,514</b>	<b>\$2,388,742</b>
<b>ENTERPRISE FUNDS</b>						
Water & Sewer Fund	501	10,927,326	10,712,810	12,262,542	12,277,918	10,045,542
Water & Sewer-Equipment Replacement	502	244,477	4,116,509	233,426	393,426	413,017
Water & Sewer Capital Fund	503	0	0	0	0	1,876,340
<b>TOTAL ENTERPRISE FUNDS</b>		<b>\$11,171,802</b>	<b>\$14,829,318</b>	<b>\$12,495,968</b>	<b>\$12,671,344</b>	<b>\$12,334,899</b>
<b>INTERNAL SERVICE FUND</b>						
Municipal Garage	601	768,665	891,422	1,121,484	1,123,449	1,186,184
<b>TOTAL INTERNAL SERVICE FUND</b>		<b>\$768,665</b>	<b>\$891,422</b>	<b>\$1,121,484</b>	<b>\$1,123,449</b>	<b>\$1,186,184</b>
<b>FIDUCIARY FUND</b>						
Police Pension Benefits	701	12,198,744	(2,490,646)	9,600,486	9,582,486	9,600,009
<b>TOTAL FIDUCIARY FUND</b>		<b>\$12,198,744</b>	<b>(\$2,490,646)</b>	<b>\$9,600,486</b>	<b>\$9,582,486</b>	<b>\$9,600,009</b>
<b>GRAND TOTALS</b>		<b>\$76,293,300</b>	<b>\$52,619,016</b>	<b>\$70,086,036</b>	<b>\$60,564,789</b>	<b>\$59,664,362</b>

**Total Revenues by Element**

	Property Taxes	Sales Tax	Utility Tax	Other Taxes	Licenses & Permits	Intergovernmental	Charges for Services	Fines	Interest	Misc	Transfers	Totals
General Fund	3,618,000	9,238,000	2,660,800	677,000	1,429,300	6,725,386	280,083	204,000	550,000	686,700	625,260	26,694,529
State Drug Fund									20,000			20,000
Federal Drug Fund									10,000			10,000
Charitable Contributions Fund									10,000			10,000
Motor Fuel Tax Fund				475,000		1,500,903	30,000		100,000			2,105,903
Special Service Area 1	43,150								20,000			63,150
Special Service Area 3	7,634								2,500			10,134
Special Service Area 5	8,796								1,000			9,796
Capital Projects Fund		2,561,000				1,516,429			600,000			4,677,429
Vehicle & Equipment Fund										60,000	493,587	553,587
Debt Service Fund									2,400		2,386,342	2,388,742
Water & Sewer Fund							9,873,542		157,000	15,000		10,045,542
Water & Sewer Capital Fund							1,876,340					1,876,340
Water & Sewer V&E Fund									175,000		238,017	413,017
Municipal Garage Fund									11,000		1,175,184	1,186,184
Police Pension Fund									5,000,000	551,500	4,048,509	9,600,009
FY2024 Budget	3,677,580	11,799,000	2,660,800	1,152,000	1,429,300	9,742,718	12,059,965	204,000	6,658,900	1,313,200	8,966,899	59,664,362
FY2023 YE Projection	3,545,242	10,511,950	2,896,900	1,179,400	1,450,850	11,676,446	11,392,444	212,000	6,769,000	1,392,462	9,538,095	60,564,789
FY2022 Actual	3,519,400	10,483,556	2,831,442	1,196,152	1,641,687	12,677,801	11,134,931	615,302	(6,811,364)	2,052,213	13,278,899	52,619,016
FY2021 Actual	3,529,072	9,341,430	2,566,113	1,338,657	1,594,087	8,664,262	11,228,655	338,377	7,181,548	21,786,165	8,724,940	76,293,300

REVENUE CLASSIFICATION	Fiscal Year 2021 ACTUAL	Percent Change 0%	Fiscal Year 2022 ACTUAL	Percent Change 0%	Fiscal Year 2023 ESTIMATE	Percent Change 0%	Fiscal Year 2024 BUDGET
Taxes	\$23,754,882	11%	\$ 26,325,143	0%	\$ 26,439,801	6%	\$ 27,983,958
Licenses & Permits	1,594,087	3%	\$ 1,641,687	-12%	\$ 1,450,850	-1%	\$ 1,429,300
Other Intergovernmental Revenue	1,684,652	160%	\$ 4,383,208	-23%	\$ 3,370,137	-69%	\$ 1,048,140
Charges for Services	11,228,655	-1%	\$ 11,134,931	2%	\$ 11,392,444	6%	\$ 12,059,965
Fines & Forfeits	338,377	82%	\$ 615,302	-66%	\$ 212,000	-4%	\$ 204,000
Investment Income	7,181,548	-195%	\$ (6,811,364)	-199%	\$ 6,769,000	-2%	\$ 6,658,900
Other Revenue	21,254,660	-93%	\$ 1,525,415	-45%	\$ 840,962	-9%	\$ 761,700
Employee Contributions	531,505	-1%	\$ 526,798	5%	\$ 551,500	0%	\$ 551,500
Transfers	8,724,940	0%	\$ 13,278,899	0%	\$ 9,538,095	0%	\$ 8,966,899
TOTAL	76,293,300	-31%	\$ 52,619,016	15%	\$ 60,564,789	-1%	\$ 59,664,362

# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

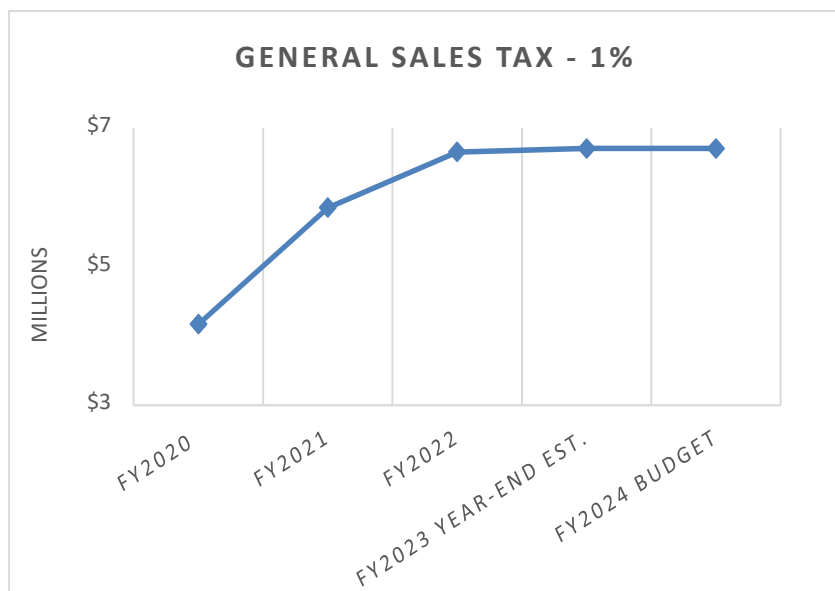
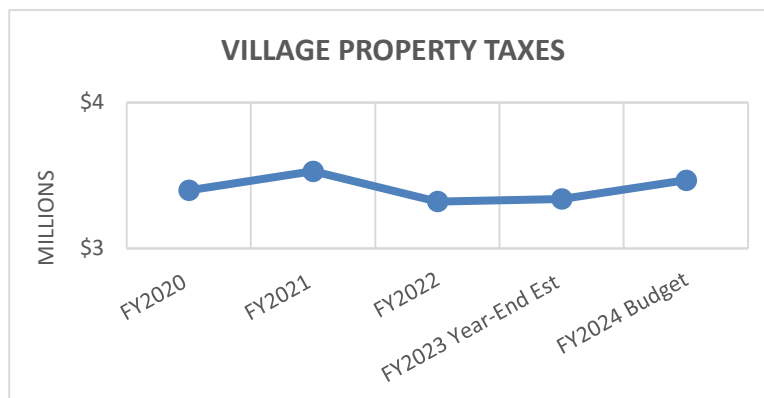
## Revenue Assumptions

### General Fund

#### Property Taxes

The Village's total assessed value has increased from \$1,013,247,129 in tax year 2014 to \$1,422,002,134 in tax year 2022. This is an increase of \$408,755,005 and 40.3% over 8 years. When comparing the 2014 property tax levied to the 2022 levy, the increase is \$120,342 or 3.7%. For the last several years, 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 the prior year.

For the 2023 tax levy, staff presented several scenarios to the Board, from 3.8% to 10% increases in the levy. The Village Board has determined the 2023 tax levy to be \$3,468,000, a 3.8% increase over last year's approved levy. The total 2023 Village tax levy will be \$5,863,541. This amount includes levies for debt service on the Village's bond issues; however, the Village will abate the amounts for debt service, reducing the property tax levy to \$3,468,000. This is a 3.8% increase over last year, although the approved Village tax rate to the individual property owner will remain the same on the approved levy at \$78.30 per \$100,000 of property value. Based on current EAV projections, for every \$100,000 in property value, for example, a resident will pay around \$78.30 to the Village. This is a \$0 reduction in taxes compared to last year. Of the Village's total 2023 levy amount, the entire \$3,468,000 is levied for Police Pensions.



#### Sales Tax

Municipalities in the State of Illinois receive taxes based on 1% of all sales collected in the community. The increase in recent years is due to the implementation of on-line sales tax.

The Village of Woodridge, as a Home Rule municipality, has enacted a Home Rule Sales Tax increase to address the structural deficit in the General Fund. The Village Board approved a 0.50% increase, effective April 1, 2024.

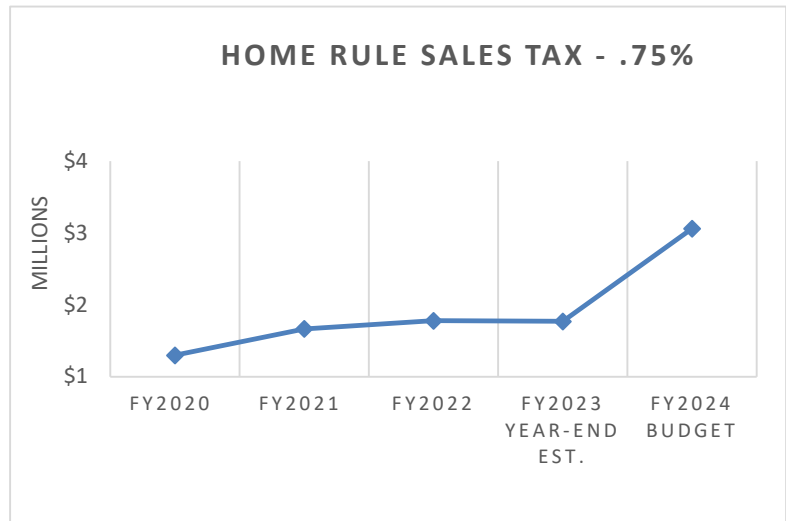


# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

## Revenue Assumptions

Home Rule Sales Tax is split between the General Fund and the Capital Projects fund and in the General Fund is used mainly for Storm Water Maintenance, but is available for other expenditures as needed. In the Capital Projects Fund, the tax funds reinvestment opportunities.

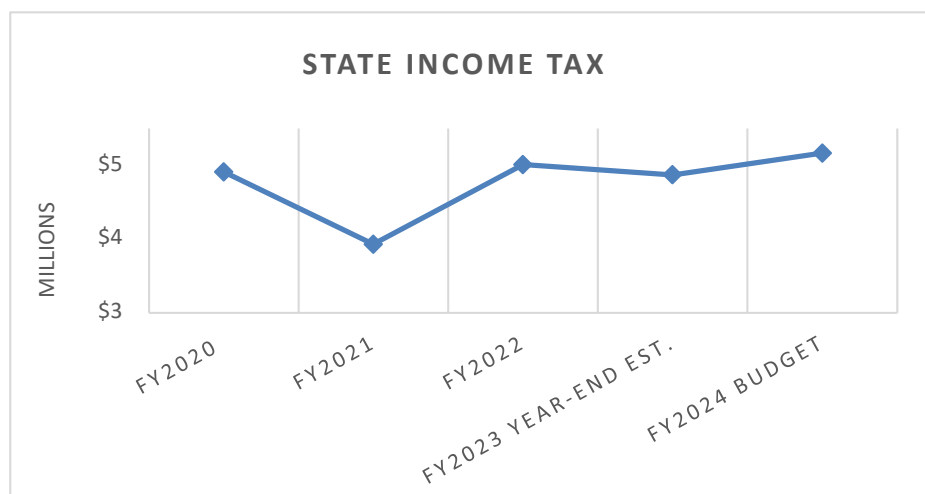
The State of Illinois now collects a 1.5% collection fee on all locally imposed sales taxes that are administered by the Illinois Department of Revenue. For the Village of Woodridge; as a result, staff has budgeted \$39,000 in estimated fees to be collected by the State.



### 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.

FY2024 Budget reflects the IML estimate of \$168.00 per capita. Of the total amount distributed, 90% stays in the General Fund and 10% is allocated to the Capital Projects Fund. Future years project one percent growth for this revenue source.



# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

## Revenue Assumptions

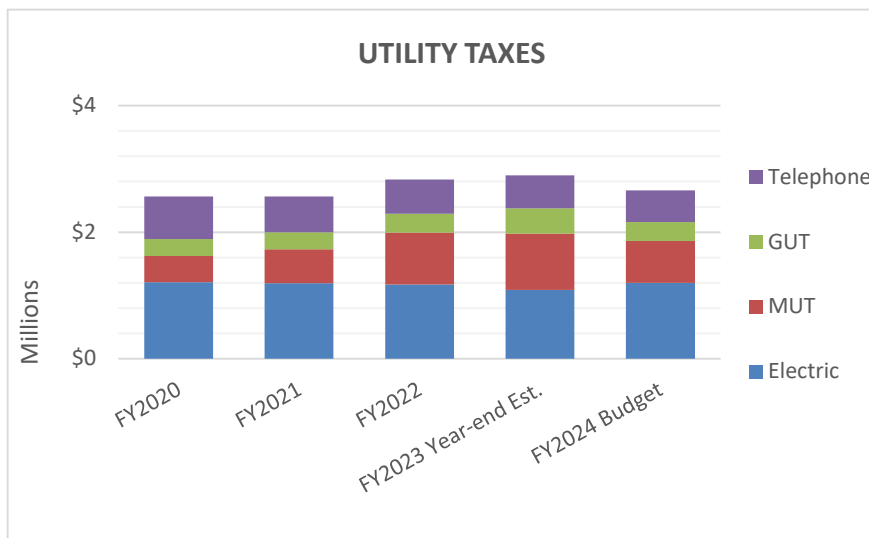
### Utility Taxes

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.

*Electric Utility Tax* - The FY2024 Budget uses a three-year average to estimate Electric Utility tax revenues.

*Natural Gas Utility Tax*- The FY2024 Budget uses a three-year average to estimate Natural Gas Utility tax revenues.

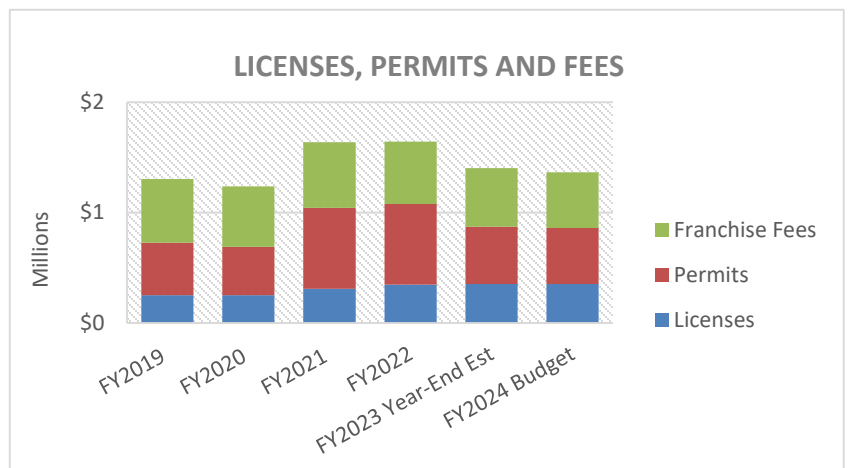
*Gas Use Tax* - The FY2024 Budget uses a three-year average to estimate Natural Gas Utility tax revenues.



*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 about 4% each year which we can only speculate is a result of technological changes and switching from land lines to cell service and a lack of taxation of the data plans which accompany these shifts.

### Licenses, Permits and Fees

This revenue category includes business, liquor and tobacco licenses, as well as building permits and franchise fees. Revenue from licenses and franchise fees is relatively consistent from year to year. We expect building permit revenues to stay consistent following a construction boom in 2021 and 2022 due to the 2021 Tornado and post-pandemic projects.

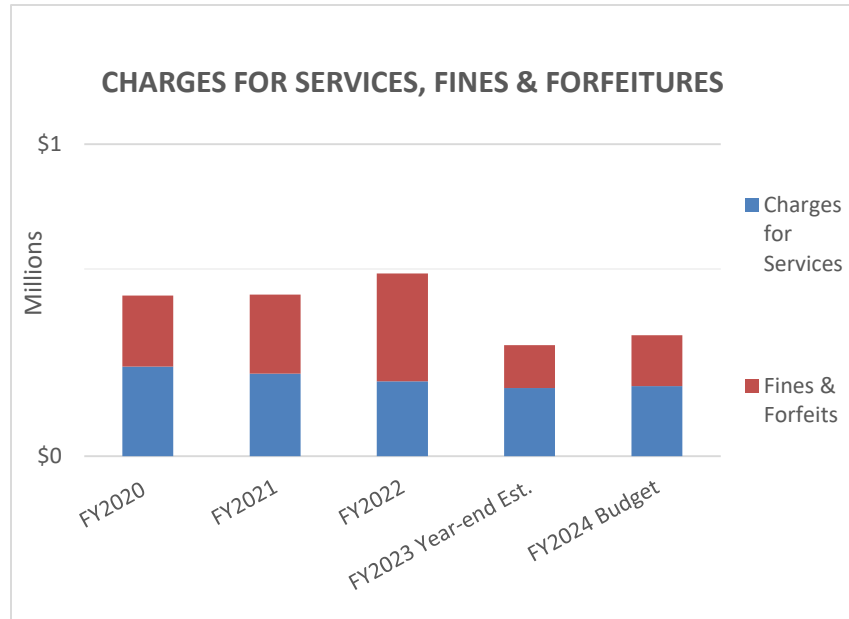


# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

## Revenue Assumptions

### ***Charges for Services, Fines and Forfeits***

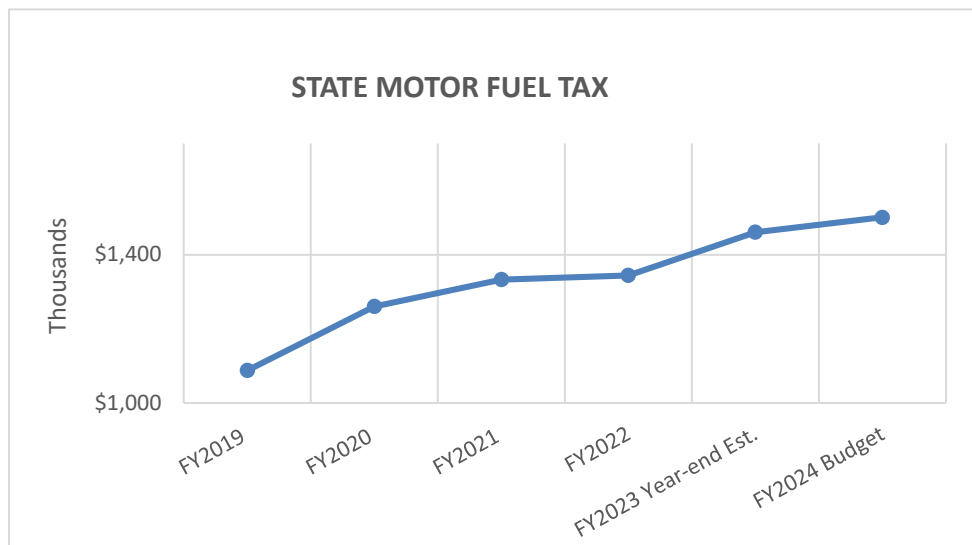
Charges for Services include various charges including engineering and legal charges billed to developers and certain landscaping and maintenance charges billed to the library and county. Also included are the special detail revenues for police officers' services. Fines and Forfeits include court fines and village fines for parking tickets. A decrease is expected in year-end 2023 due to the decrease in alarm bills caused by the payment of many overdue alarms accounts in 2022.



### **Motor Fuel Tax Fund**

#### ***State Motor Fuel Tax***

Like Income Taxes, the State of Illinois distributes a portion of Motor Fuel Taxes (MFT) collected from petroleum sales throughout the state on a per capita basis. Effective July 1, 2019, the Motor Fuel Tax doubled from \$0.19 to \$0.38 per gallon, which is deposited in the Transportation Renewal Fund (TRF) and distributed to municipalities on a per capita basis. In 2024, the Village has applied IML's estimate of \$23.44 per capita for Motor Fuel Tax and \$20.50 per capita for Transportation Renewal Fund.

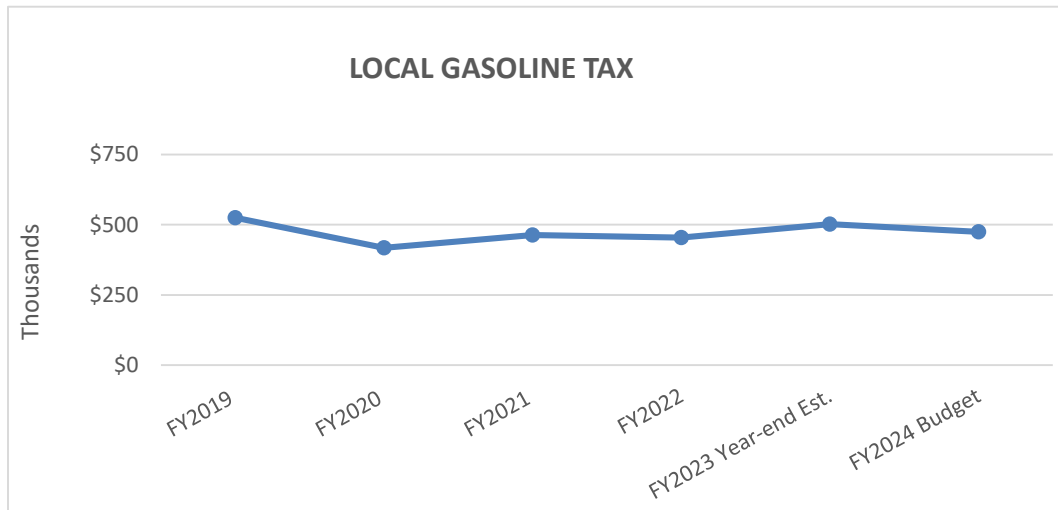


# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

## Revenue Assumptions

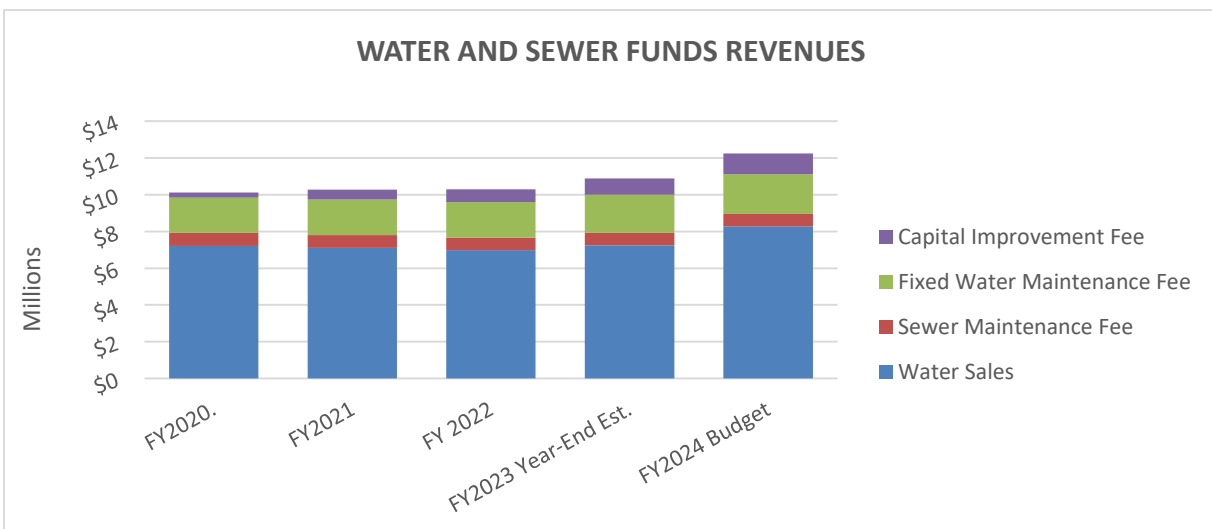
### Local Gasoline Tax

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. Fluctuations in revenue are due to changes in gas prices.



### Water & Sewer/Water & Sewer Capital Funds

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



## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Revenue Assumptions

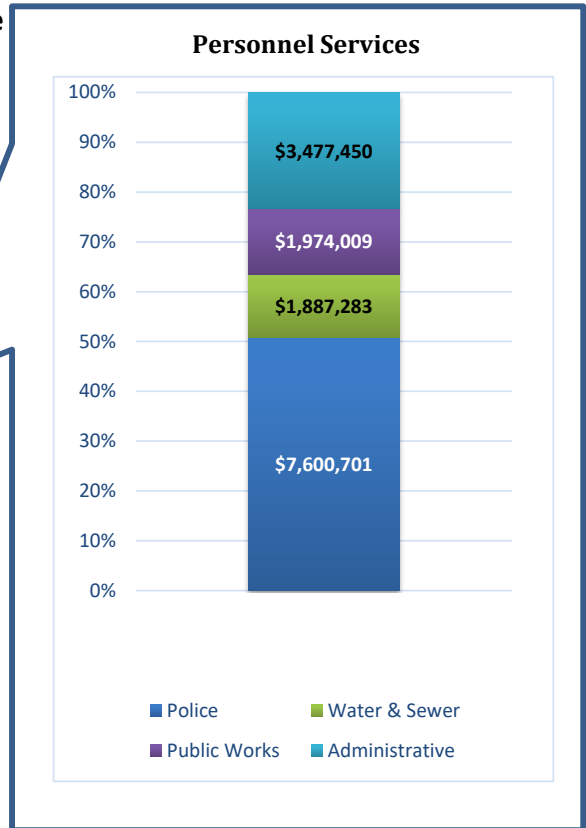
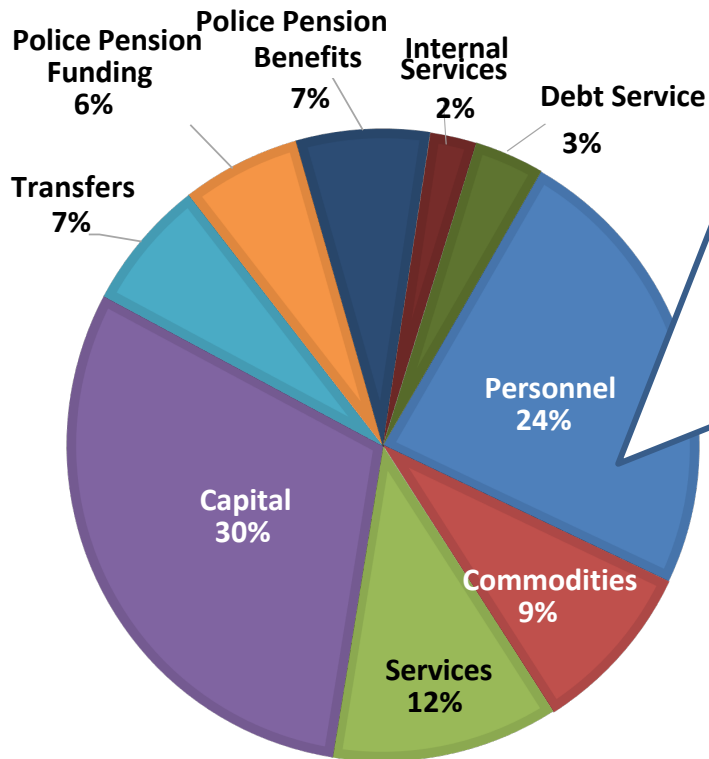
**Water Sales** are the main source of revenue and represent 63% of the total in the FY2024 Budget. The water charge is based on usage and charged at a rate per 1,000 gallons. The Village purchases water from the DuPage Water Commission (DWC) who in turn purchases the Lake Michigan water from the City of Chicago. In recent years, the City of Chicago has increased their water rate by applying the previous year's rate of inflation based on the Consumer Price Index. Therefore, the Village Board has approved an automatic pass-through rate increase in the event that the DuPage Water Commission increases the cost for the Village to purchase water.

**Fixed Water Maintenance Fee** is the second highest revenue, at 16% in 2024. 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 FY2024.

**Sewer Maintenance Fee** is the next highest revenue at 5% of the total. This fee is \$0.90 per 1,000 gallons. This fee is for maintaining the sewer lines within the Village, which transport the waste to a county facility. There was no increase to the sewer maintenance fee in the FY2024 Budget

**Capital Improvement Fee** was approved by the Village Board with the FY2020 Budget to address funding for the Village's water and sewer infrastructure projects, including water main replacements. The Village Board approved a \$.30 increase to the Capital Improvement Fee in 2024, increasing the rate to \$1.40 per 1,000 gallons. This revenue source equates to 9% of total Water and Sewer Fund revenues.

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET TOTAL EXPENDITURES



Personnel	\$15,807,462
Commodities	5,908,993
Services	7,740,462
Capital	20,158,952
Transfers	4,469,193
Police Pension Funding	4,048,509
Police Pension Benefits	4,525,124
Internal Services	1,570,092
Debt Service	<u>2,386,342</u>
<b>Total Expenditures</b>	<b>\$66,615,129</b>

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET EXPENDITURE SUMMARY COMPARISON

FUND NAME	FUND #	2021 ACTUAL EXPENDITURES	2022 ACTUAL EXPENDITURES	2023 BUDGET	2023 YEAR-END EST.	2024 BUDGET
<b>GENERAL FUND</b>						
General Operating	101	23,484,147	27,259,950	25,452,381	24,545,852	25,898,958
Charitable Contributions	206	0	0	3,500	2,000	3,500
<b>TOTAL GENERAL FUND</b>		<b>\$23,484,147</b>	<b>\$27,259,950</b>	<b>\$25,455,881</b>	<b>\$24,547,852</b>	<b>\$25,902,458</b>
<b>SPECIAL REVENUE FUNDS</b>						
State Drug Enforcement	201	1,077	2,224	3,500	89,200	79,168
Federal Drug Enforcement	202	20,770	539,876	75,600	75,600	66,100
Motor Fuel Tax	210	1,730,489	1,788,640	3,741,455	3,175,958	3,115,655
Special Service Area #1 - Seven Bridges	240	1,600	1,600	2,500	2,500	2,500
Special Service Area #3 - Richfield Place	241	1,955	1,954	6,200	2,200	6,200
Special Service Area #5 - Timbers Edge	242	3,767	878	2,000	3,800	3,800
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>\$1,759,658</b>	<b>\$2,335,171</b>	<b>\$3,831,255</b>	<b>\$3,349,258</b>	<b>\$3,273,423</b>
<b>CAPITAL PROJECTS FUNDS</b>						
Capital Projects Fund	301	5,200,695	13,927,409	22,729,205	19,905,266	10,829,342
Equipment Replacement	302	576,574	575,273	427,000	495,000	460,843
<b>TOTAL CAPITAL PROJECTS FUND</b>		<b>\$5,777,269</b>	<b>\$14,502,682</b>	<b>\$23,156,205</b>	<b>\$20,400,266</b>	<b>\$11,290,185</b>
<b>DEBT FUNDS</b>						
Debt Service	401	2,399,860	2,409,128	2,378,914	2,378,914	2,388,242
<b>TOTAL DEBT FUNDS</b>		<b>\$2,399,860</b>	<b>\$2,409,128</b>	<b>\$2,378,914</b>	<b>\$2,378,914</b>	<b>\$2,388,242</b>
<b>ENTERPRISE FUNDS</b>						
Water & Sewer Fund	501	9,458,400	11,092,017	16,377,849	14,820,018	9,452,960
Water & Sewer-Equipment Replacement	502	841	0	4,146,904	2,555,000	1,813,904
Water & Sewer Capital Fund	503	0	0	0	0	6,620,500
<b>TOTAL ENTERPRISE FUNDS</b>		<b>\$9,459,241</b>	<b>\$11,092,017</b>	<b>\$20,524,753</b>	<b>\$17,375,018</b>	<b>\$17,887,364</b>
<b>INTERNAL SERVICE FUND</b>						
Municipal Garage	601	826,500	985,142	1,104,061	1,042,798	1,174,568
<b>TOTAL INTERNAL SERVICE FUND</b>		<b>\$826,500</b>	<b>\$985,142</b>	<b>\$1,104,061</b>	<b>\$1,042,798</b>	<b>\$1,174,568</b>
<b>FIDUCIARY FUND</b>						
Police Pension Benefits	701	3,891,615	4,148,418	4,223,224	4,579,967	4,698,889
<b>TOTAL FIDUCIARY FUND</b>		<b>\$3,891,615</b>	<b>\$4,148,418</b>	<b>\$4,223,224</b>	<b>\$4,579,967</b>	<b>\$4,698,889</b>
<b>GRAND TOTALS</b>		<b>\$47,598,296</b>	<b>\$62,732,504</b>	<b>\$80,674,294</b>	<b>\$73,674,074</b>	<b>\$66,615,129</b>

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET EXPENDITURE SUMMARY COMPARISON

FUND NAME	FUND #	2021 ACTUAL EXPENDITURES	2022 ACTUAL EXPENDITURES	2023 BUDGET	2023 YEAR-END ESTIMATE	2024 BUDGET
General	101	23,484,147	27,259,950	25,452,381	24,545,852	25,898,958
Charitable Contributions	206	0	0	3,500	2,000	3,500
State Drug Enforcement	201	1,077	2,224	3,500	89,200	79,168
Federal Drug Enforcment	202	20,770	539,876	75,600	75,600	66,100
Motor Fuel Tax	210	1,730,489	1,788,640	3,741,455	3,175,958	3,115,655
Special Service Area #1 - Seven Bridges	240	1,600	1,600	2,500	2,500	2,500
Special Service Area #3 - Richfield Place	241	1,955	1,954	6,200	2,200	6,200
Special Service Area #5 - Timbers Edge	242	3,767	878	2,000	3,800	3,800
Capital Projects Fund	301	5,200,695	13,927,409	22,729,205	19,905,266	10,829,342
Equipment Replacement	302	576,574	575,273	427,000	495,000	460,843
Debt Service	401	2,399,860	2,409,128	2,378,914	2,378,914	2,388,242
Water & Sewer Fund	501	9,458,400	11,092,017	16,377,849	14,820,018	9,452,960
Water & Sewer-Equipment Replacement	502	841	0	4,146,904	2,555,000	1,813,904
Water & Sewer Capital Fund	510	0	0	0	0	6,620,500
Municipal Garage	601	826,500	985,142	1,104,061	1,042,798	1,174,568
Police Pension Benefits	701	3,891,615	4,148,418	4,223,224	4,579,967	4,698,889
<b>GRAND TOTALS</b>		<b>\$47,598,290</b>	<b>\$62,732,508</b>	<b>\$80,674,294</b>	<b>\$73,674,073</b>	<b>\$66,615,128</b>



## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET COST CENTER EXPENDITURE SUMMARY COMPARISON

FUND DEPARTMENT COST CENTER	2021 ACTUAL EXPENDITURES	2022 ACTUAL EXPENDITURES	2023 BUDGET	2023 YEAR-END EST.	2024 BUDGET
<b>GENERAL FUND - #101</b>					
<b>Legislative Department</b>					
Mayor & Board of Trustees	130,926	121,337	170,199	147,410	200,238
<b>TOTAL</b>	<b>\$130,926</b>	<b>\$121,337</b>	<b>\$170,199</b>	<b>\$147,410</b>	<b>\$200,238</b>
<b>Administration Departments</b>					
Administration	839,216	785,980	954,268	875,953	1,039,485
Human Resources	242,852	238,102	239,603	252,104	340,245
Technology	917,808	981,843	1,084,357	1,169,234	1,116,024
Legal & Liability	862,137	896,875	919,900	981,250	970,750
<b>TOTAL</b>	<b>\$2,862,013</b>	<b>\$2,902,800</b>	<b>\$3,198,128</b>	<b>\$3,278,541</b>	<b>\$3,466,504</b>
<b>Community Development Department</b>	<b>\$964,401</b>	<b>\$1,072,288</b>	<b>\$1,318,557</b>	<b>\$1,125,011</b>	<b>\$1,489,948</b>
<b>Customer Service</b>	<b>\$218,361</b>	<b>\$199,046</b>	<b>\$201,468</b>	<b>\$191,121</b>	<b>\$231,439</b>
<b>Finance Department</b>	<b>\$800,109</b>	<b>\$831,442</b>	<b>\$759,582</b>	<b>\$745,736</b>	<b>\$839,578</b>
<b>Police Department</b>					
Administration	1,396,620	1,317,753	1,485,524	1,392,242	1,747,653
Patrol	4,885,807	5,108,690	5,459,463	5,262,850	5,325,855
Detective Unit	691,321	697,421	748,527	666,012	650,967
Tactical Unit	707,012	680,442	729,583	868,333	933,801
Community Outreach	369,672	352,465	437,586	314,649	485,909
Community Services	186,725	191,797	284,356	233,175	391,376
Records Section	302,164	326,579	314,912	278,949	407,472
Training	33,097	56,880	71,585	79,085	83,585
<b>TOTAL</b>	<b>\$8,572,419</b>	<b>\$8,732,027</b>	<b>\$9,531,536</b>	<b>\$9,095,295</b>	<b>\$10,026,618</b>
<b>Department of Public Works</b>					
Engineering & Inspection	679,066	499,507	569,552	548,788	638,882
Facilities Maintenance	460,956	468,778	531,129	472,886	743,570
Road Maintenance	1,308,539	1,578,966	1,783,548	1,763,505	1,805,586
Traffic Control	516,080	503,239	599,205	550,358	633,847
Forestry Services	990,090	428,246	474,745	447,019	538,576
Storm Water Management	588,104	532,424	738,747	649,196	735,664
<b>TOTAL</b>	<b>\$4,542,834</b>	<b>\$4,011,160</b>	<b>\$4,696,926</b>	<b>\$4,431,752</b>	<b>\$5,096,124</b>
<b>Rebates, Transfers and Debt</b>					
Rebates	309,321	399,564	545,000	500,000	500,000
Police Pension - Transfer	5,083,769	8,990,288	5,030,986	5,030,986	4,048,509
Debt Service/Other Fund Transfers	0	0	0	0	0
<b>TOTAL</b>	<b>\$5,393,090</b>	<b>\$9,389,852</b>	<b>\$5,575,986</b>	<b>\$5,530,986</b>	<b>\$4,548,509</b>
<b>FUND TOTALS</b>	<b>\$23,484,154</b>	<b>\$27,259,952</b>	<b>\$25,452,382</b>	<b>\$24,545,852</b>	<b>\$25,898,958</b>

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET COST CENTER EXPENDITURE SUMMARY COMPARISON

FUND DEPARTMENT COST CENTER	2021 ACTUAL EXPENDITURES	2022 ACTUAL EXPENDITURES	2023 BUDGET	2023 YEAR-END ESTIMATE	2024 BUDGET
STATE DRUG ENFORCEMENT FUND - #201	\$1,077	\$2,224	\$3,500	\$89,200	\$79,168
FEDERAL DRUG ENFORCEMENT FUND - #202	\$20,770	\$539,876	\$75,600	\$75,600	\$66,100
CHARITABLE CONTRIBUTIONS FUND - #206	\$0	\$0	\$3,500	\$2,000	\$3,500
MOTOR FUEL TAX FUND - #210	\$1,730,489	\$1,788,640	\$3,741,455	\$3,175,958	\$3,115,655
SPECIAL SERVICE AREA #1 - SEVEN BRIDGES - #240	\$1,600	\$1,600	\$2,500	\$2,500	\$2,500
SPECIAL SERVICE AREA #3 - RICHFIELD PLACE - #241	\$1,955	\$1,954	\$6,200	\$2,200	\$6,200
SPECIAL SERVICE AREA #5 - TIMBER'S EDGE	\$3,767	\$0	\$4,485	\$3,800	\$3,800
CAPITAL PROJECTS FUND - #301	\$5,200,695	\$13,927,409	\$22,729,205	\$19,905,266	\$10,829,342
EQUIPMENT REPLACEMENT FUND - #302	\$576,574	\$575,273	\$427,000	\$495,000	\$460,843
DEBT SERVICE FUND - #401	\$2,399,860	\$2,409,128	\$2,378,914	\$2,378,914	\$2,388,242

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET COST CENTER EXPENDITURE SUMMARY COMPARISON

FUND DEPARTMENT COST CENTER	2021 ACTUAL EXPENDITURES	2022 ACTUAL EXPENDITURES	2023 BUDGET	2023 ACTUAL ESTIMATE	2024 BUDGET
<b>WATER &amp; SEWER FUND - #501</b>					
<b>Department of Public Works</b>					
Administration	1,087,018	905,768	1,020,501	986,190	1,570,801
Water Services	7,181,262	8,874,365	11,008,205	11,695,798	7,096,586
Sewer Services	1,135,510	1,157,186	3,523,643	1,260,630	732,073
Lift Station Maintenance	54,610	154,698	825,500	877,400	53,500
<b>TOTAL</b>	<b>\$9,458,400</b>	<b>\$11,092,017</b>	<b>\$16,377,849</b>	<b>\$14,820,018</b>	<b>\$9,452,960</b>
<b>WATER &amp; SEWER-EQUIPMENT REPLACEMENT FUND - #502</b>	<b>\$841</b>	<b>\$0</b>	<b>\$4,146,904</b>	<b>\$2,555,000</b>	<b>\$1,813,904</b>
<b>WATER &amp; SEWER CAPITAL FUND - #503</b>					
<b>Department of Public Works</b>					
Administration	0	0	0	0	0
Water Services	0	0	0	0	2,212,000
Sewer Services	0	0	0	0	3,313,500
Lift Station Maintenance	0	0	0	0	1,095,000
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,620,500</b>
<b>MUNICIPAL GARAGE FUND - #601.</b>					
Municipal Garage	594,544	664,207	685,356	695,317	778,210
Fuel Services	231,956	320,935	418,705	347,481	396,358
Municipal Garage - Equipment Replacement			0	0	0
<b>TOTAL</b>	<b>\$826,500</b>	<b>\$985,142</b>	<b>\$1,104,061</b>	<b>\$1,042,798</b>	<b>\$1,174,568</b>
<b>POLICE PENSION BENEFITS FUND - #701</b>	<b>\$3,891,615</b>	<b>\$4,148,418</b>	<b>\$4,223,224</b>	<b>\$4,579,967</b>	<b>\$4,698,889</b>
<b>GRAND TOTAL ALL FUNDS</b>	<b>\$47,598,296</b>	<b>\$62,732,504</b>	<b>\$80,674,294</b>	<b>\$73,674,074</b>	<b>\$66,615,129</b>

Total Expenses by Element
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	Personnel	Commodities	Services	Capital	Transfers	Police Pension Funding	Police Pension Benefits	Internal Services	Debt Service	Total
General Fund	13,205,170	672,400	5,973,932	147,550	993,587	4,048,509		857,810		25,898,958
State Drug Fund		1,000	3,168	75,000						79,168
Federal Drug Fund		6,600	500	50,500				8,500		66,100
Charitable Contributions Fund			3,500							3,500
Motor Fuel Tax Fund				3,115,655						3,115,655
Special Service Area 1			2,500							2,500
Special Service Area 3			2,700	2,000	1,500					6,200
Special Service Area 5			3,800							3,800
Capital Projects Fund			420,000	8,023,000	2,386,342					10,829,342
Vehicle & Equipment Fund				460,843						460,843
Debt Service Fund			1,900						2,386,342	2,388,242
Water & Sewer Fund	2,131,506	5,228,893	1,004,797		1,087,764					9,452,960
Water & Sewer V&E Fund				1,813,904						1,813,904
Water & Sewer Capital Fund			150,000	6,470,500						6,620,500
Municipal Garage Fund	470,786							703,782		1,174,568
Police Pension Fund		100	173,665				4,525,124			4,698,889
FY2024 Budget	15,807,462	5,908,993	7,740,462	20,158,952	4,469,193	4,048,509	4,525,124	1,570,092	2,386,342	66,615,129
FY2023 YE Projection	14,014,395	5,570,566	6,593,133	29,835,773	4,720,694	5,030,986	4,425,350	1,106,163	2,377,014	73,674,074
FY2022 Actual	13,711,624	5,726,320	5,683,978	16,936,989	1,859,201	8,990,288	3,969,331	640,088	5,214,680	62,732,504
FY2021 Actual	13,887,509	5,930,590	6,715,737	6,015,271	3,184,685	4,783,791	3,734,428	791,829	2,554,452	47,598,294

EXPENDITURE CLASSIFICATION	Fiscal Year 2021 ACTUAL	Percent Change	Fiscal Year 2022 ACTUAL	Percent Change	Fiscal Year 2023 ESTIMATE	Percent Change	Fiscal Year 2024 BUDGET
Personnel	\$ 13,887,509	-1%	\$ 13,711,624	2%	\$ 14,014,395	13%	\$ 15,807,462
Commodities	\$ 5,930,590	-3%	\$ 5,726,320	-3%	\$ 5,570,566	6%	\$ 5,908,993
Services	\$ 6,715,737	-15%	\$ 5,683,978	16%	\$ 6,593,133	17%	\$ 7,740,462
Capital	\$ 6,015,271	182%	\$ 16,936,989	76%	\$ 29,835,773	-32%	\$ 20,158,952
Transfers	\$ 3,184,685	-42%	\$ 1,859,201	154%	\$ 4,720,694	-5%	\$ 4,469,193
Police Pension Funding	\$ 4,783,791	88%	\$ 8,990,288	-44%	\$ 5,030,986	-20%	\$ 4,048,509
Police Pension Benefits	\$ 3,734,428	6%	\$ 3,969,331	11%	\$ 4,425,350	2%	\$ 4,525,124
Internal Services	\$ 791,829	-19%	\$ 640,088	73%	\$ 1,106,163	42%	\$ 1,570,092
Debt Service	\$ 2,554,452	104%	\$ 5,214,680	-54%	\$ 2,377,014	0%	\$ 2,386,342
Total Expenditures	\$ 47,598,292	32%	\$ 62,732,504	17%	\$ 73,674,074	-10%	\$ 66,615,129



## **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 Projections
- General Fund Revenues
- General Fund Expense
- 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**

	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Adopted 2024</b>
<b>Fund Balance, January 1</b>	<b>\$ 20,810,651</b>	<b>\$ 20,261,492</b>	<b>\$ 21,617,753</b>	<b>\$ 24,201,932</b>
<b>Revenues</b>				
Taxes	\$ 15,376,243	\$ 16,553,308	\$ 16,469,862	\$ 17,648,931
Licenses & Permits	\$ 1,594,086	\$ 1,641,687	\$ 1,450,850	\$ 1,429,300
Intergovernmental	\$ 4,320,029	\$ 7,845,530	\$ 7,302,632	\$ 5,270,255
Charges for Services	\$ 331,079	\$ 299,894	\$ 273,283	\$ 280,083
Fines and Forfeits	\$ 316,610	\$ 432,185	\$ 172,000	\$ 204,000
Interest	\$ 188,098	\$ 355,314	\$ 530,000	\$ 550,000
Miscellaneous	\$ 572,174	\$ 1,244,582	\$ 578,262	\$ 686,700
<b>Total Revenues</b>	<b>\$ 22,698,319</b>	<b>\$ 28,372,500</b>	<b>\$ 26,776,889</b>	<b>\$ 26,069,269</b>
<b>Expenditures</b>				
General Government	\$ 6,425,153	\$ 6,494,762	\$ 5,887,303	\$ 6,626,341
Public Safety	\$ 8,572,419	\$ 8,732,027	\$ 8,956,150	\$ 9,850,726
Highways and Streets	\$ 3,402,813	\$ 3,042,875	\$ 4,225,336	\$ 4,879,795
<b>Total Expenditures</b>	<b>\$ 18,400,385</b>	<b>\$ 18,269,664</b>	<b>\$ 19,068,789</b>	<b>\$ 21,356,862</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 4,297,934</b>	<b>\$ 10,102,836</b>	<b>\$ 7,708,100</b>	<b>\$ 4,712,407</b>
<b>Other Financing Sources / Uses</b>				
<b>Transfers In</b>				
Water & Sewer	\$ 235,169	\$ 241,911	\$ 351,642	\$ 623,760
Motor Fuel Tax Fund	\$ -	\$ -	\$ -	\$ -
TIF Fund	\$ -	\$ -	\$ -	\$ -
SSA #3	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
VERP Fund	\$ -	\$ -	\$ -	\$ -
Seven Bridges Golf Course	\$ -	\$ -	\$ -	\$ -
Proceeds From Fixed Assets	\$ -	\$ -	\$ -	\$ -
Proceeds From Debt	\$ -	\$ -	\$ -	\$ -
Proceeds From Insurance	\$ -	\$ -	\$ -	\$ -
<b>Transfers Out</b>				
Streets and Alleys Fund				
TIF #2 Fund				
Transfer to MFT	\$ -	\$ -	\$ -	\$ -
Police Pension Fund	\$ (4,783,791)	\$ (4,900,933)	\$ (4,030,986)	\$ (4,048,509)
Capital Projects	\$ -	\$ -	\$ -	\$ -
Equipment Replacement Fund	\$ (299,978)	\$ (289,355)	\$ (446,077)	\$ (493,587)
Water Meter Replacement	\$ -	\$ (3,800,000)	\$ -	\$ -
Water and Sewer Fund	\$ -	\$ -	\$ (1,000,000)	\$ -
Debt Service Fund	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources / Uses</b>	<b>\$ (4,847,100)</b>	<b>\$ (8,746,877)</b>	<b>\$ (5,123,921)</b>	<b>\$ (3,916,836)</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>\$ (549,166)</b>	<b>\$ 1,355,959</b>	<b>\$ 2,584,179</b>	<b>\$ 795,571</b>
<b>Fund Balance, December 31</b>	<b>\$ 20,261,492</b>	<b>\$ 21,617,753</b>	<b>\$ 24,201,932</b>	<b>\$ 24,997,503</b>

### ***General Fund Five-Year Projections***

	Actual 2021	Actual 2022	Budget 2023	Year-End Est 2023	Budget 2024	2025	2026	2027	2028
<b>Beginning Balance</b>	\$ 20,810,651	\$ 20,261,492	\$ 21,617,753	\$ 21,617,753	\$ 24,201,931	\$ 24,997,503	\$ 27,811,235	\$ 30,194,628	\$ 32,132,374
<b>Revenues</b>	22,934,988	28,616,211	26,611,669	27,130,031	26,694,529	29,386,179	29,650,381	29,919,292	30,192,901
<b>Operating Expenses</b>	18,239,360	18,115,661	19,732,395	18,708,155	21,202,899	21,834,862	22,488,513	23,161,773	23,855,232
<b>Rebates, Debt Service &amp; Transfers</b>	5,093,112	9,100,497	5,575,986	5,710,836	4,548,509	4,633,994	4,674,884	4,716,183	4,757,895
<b>Capital Expenses</b>	151,675	43,791	144,000	126,862	147,550	103,590	103,590	103,590	103,590
<b>Surplus/Deficit</b>	(549,160)	1,356,262	1,159,288	2,584,178	795,572	2,813,732	2,383,393	1,937,746	1,476,185
<b>Total Fund Balances</b>	<b>\$ 20,261,492</b>	<b>\$ 21,617,753</b>	<b>\$ 22,777,041</b>	<b>\$ 24,201,931</b>	<b>\$ 24,997,503</b>	<b>\$ 27,811,235</b>	<b>\$ 30,194,628</b>	<b>\$ 32,132,374</b>	<b>\$ 33,608,558</b>
<b>Ending Balance/Next Year Operating Expense</b>	<b>72.70%</b>	<b>88.07%</b>	<b>87.95%</b>	<b>91.08%</b>	<b>91.68%</b>	<b>99.39%</b>	<b>105.15%</b>	<b>104.77%</b>	<b>109.58%</b>



**GENERAL FUND**  
**Five Year Projections**  
**Revenues**

<i>Revenue Source</i>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>Year-End Est 2023</b>	<b>Budget 2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Property Tax - Village Levy	\$ 99	\$ 6,482	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Property Tax - Police Pension	3,334,449	3,321,891	3,340,000	3,340,000	3,468,000	3,502,680	3,537,707	3,573,084	3,608,815
Property Tax - Township	139,305	134,289	150,672	150,672	150,000	151,500	153,015	154,545	156,091
General Sales Tax	5,847,697	6,649,568	6,500,000	6,700,000	6,677,000	6,743,770	6,811,208	6,879,320	6,948,113
Home Rule Sales Tax*	1,164,578	1,277,996	1,270,650	1,270,650	2,561,000	2,586,610	2,612,476	2,638,601	2,664,987
Electric Utility Tax	1,194,167	1,172,498	1,500,000	1,085,400	1,200,000	1,212,000	1,224,120	1,236,361	1,248,725
Telephone Utility Tax	569,884	540,495	484,100	520,800	500,800	475,760	451,972	429,373	407,905
Natural Gas Utility Tax	534,119	817,806	790,000	892,300	660,000	666,600	673,266	679,999	686,799
Gas Use Tax	267,943	300,643	300,000	398,400	300,000	303,000	306,030	309,090	312,181
Video Gaming Tax	167,716	205,619	200,000	225,000	250,000	253,750	257,556	261,420	265,341
Real Estate Transfer Tax	874,799	741,662	677,000	677,000	677,000	687,155	697,462	707,924	718,543
Licenses	309,591	348,368	345,850	351,950	351,700	351,700	351,700	351,700	351,700
Permits	731,997	730,421	518,050	520,500	508,000	508,000	508,000	508,000	508,000
Franchise Fees	552,498	562,898	554,000	578,400	503,400	510,951	518,615	526,394	534,290
Income Tax	3,927,813	5,009,357	4,642,072	4,869,872	5,164,690	5,216,337	5,268,500	5,321,185	5,374,397
State Use Tax	1,281,487	1,384,360	1,332,162	1,434,640	1,455,131	1,455,131	1,455,131	1,455,131	1,455,131
State Cannabis Tax	50,987	54,161	85,395	52,945	56,019	57,139	58,282	59,448	60,637
Personal PPTY Repl Tax	35,812	72,428	62,978	66,300	46,547	30,400	30,400	30,400	30,400
Grants	51,204	2,299,882	2,295,105	2,333,177	122,700	22,000	22,000	22,000	22,000
Reimbursements Intergov'l	254,213	409,700	272,000	333,600	317,000	317,000	317,000	317,000	317,000
Charges for Service	331,079	450,156	350,833	273,283	280,083	280,083	280,083	280,083	280,083
Fines and Forfeits	316,610	281,923	193,000	172,000	270,200	270,200	270,200	270,200	270,200
Other Income	760,272	1,511,961	394,660	530,000	550,000	555,500	561,055	566,666	572,332
Transfers	236,669	331,646	353,142	353,142	365,260	368,913	372,602	376,328	380,091
Water Meter Loan Interest					260,000	260,000	260,000	260,000	260,000
<b>Total Revenue</b>	<b>\$ 22,934,988</b>	<b>\$ 28,616,211</b>	<b>\$ 26,611,669</b>	<b>\$ 27,130,031</b>	<b>\$ 26,694,529</b>	<b>\$ 26,786,179</b>	<b>\$ 26,998,381</b>	<b>\$ 27,214,252</b>	<b>\$ 27,433,760</b>
<b>Percent Change to Prior Year</b>	<b>14.33%</b>	<b>24.77%</b>	<b>-7.00%</b>	<b>1.95%</b>	<b>-1.61%</b>	<b>0.34%</b>	<b>0.79%</b>	<b>0.80%</b>	<b>0.81%</b>

**Notes:**

- Years 2025 and beyond
- Home Rule Sales Tax is
- 2022 and 2023 y/e estimate

# GENERAL FUND

## Five Year Projections

<i>Cost Center</i>	<i>Actual 2021</i>	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>Year-End Est. 2023</i>	<i>Budget 2024</i>	<i>2025</i>	<i>2026</i>	<i>2027</i>	<i>2028</i>
Legislative	\$ 130,926	\$ 121,340	\$ 170,199	\$ 147,410	\$ 197,738	\$ 202,275	\$ 206,948	\$ 211,762	\$ 216,719
Administration	843,117	789,877	954,268	875,954	1,043,438	1,074,741	1,106,983	1,140,193	1,174,399
Human Resources	242,851	238,101	239,603	252,104	326,598	336,867	346,959	357,353	368,060
Information Technology	922,076	981,844	1,084,357	1,169,234	1,115,640	1,177,780	1,212,145	1,247,541	1,283,999
Legal and Liability	862,136	896,874	919,900	981,250	970,750	1,000,512	1,030,508	1,061,404	1,093,227
Community Development	967,349	1,075,608	1,318,557	1,125,011	1,569,463	1,616,547	1,665,043	1,714,994	1,766,444
Customer Service	218,363	199,046	201,468	191,121	230,121	237,025	244,135	251,459	259,003
Finance Admin	800,110	831,443	759,582	745,736	871,635	892,634	919,413	946,995	975,405
Police Administration	1,401,142	1,324,948	1,485,524	1,392,242	1,745,182	1,798,409	1,852,335	1,907,879	1,965,089
Police - Patrol	4,989,783	5,208,698	5,459,463	5,262,850	5,215,670	5,353,371	5,513,537	5,678,508	5,848,428
Police - Detective Unit	699,126	705,226	748,527	666,012	751,536	774,082	797,304	821,223	845,860
Police - Tactical Unit	707,011	680,442	729,583	868,333	912,761	940,144	968,348	997,399	1,027,321
Police - Community Outreach	369,670	352,463	437,586	314,649	483,587	498,095	513,037	528,429	544,281
Police - Community Svc	200,822	210,481	284,356	233,175	381,634	393,083	404,876	417,022	429,532
Police - Records Section	302,164	326,578	314,912	278,949	392,123	403,887	416,003	428,483	441,338
Police - Training	33,097	56,880	71,585	79,085	83,585	86,093	88,675	91,336	94,076
PW - Engineering	682,083	504,880	569,552	548,788	606,573	612,410	630,782	649,706	669,197
PW - Facilities Maintenance	464,533	472,354	531,129	472,886	733,457	723,499	744,649	766,433	788,871
PW - Road Maintenance	1,398,694	1,659,625	1,783,548	1,763,505	1,816,190	1,853,615	1,908,808	1,965,658	2,024,212
PW - Traffic Control	547,875	520,643	599,205	550,358	629,422	656,518	675,828	695,717	716,203
PW - Forestry	992,674	441,549	474,745	447,020	538,244	544,879	561,164	577,936	595,212
PW - Storm Water Management	610,976	560,554	738,747	649,196	732,454	761,730	784,363	807,675	831,686
Transfers & Rebates	5,093,112	9,100,497	5,575,986	5,530,986	4,548,509	4,633,994	4,674,884	4,716,183	4,757,895
<b>TOTAL</b>	<b>\$ 23,479,691</b>	<b>\$ 27,259,950</b>	<b>\$ 25,452,381</b>	<b>\$ 24,545,853</b>	<b>\$ 25,896,309</b>	<b>\$ 26,572,188</b>	<b>\$ 27,266,729</b>	<b>\$ 27,981,288</b>	<b>\$ 28,716,458</b>
<b>Percent Change to Prior Year</b>	<b>9.31%</b>	<b>16.10%</b>	<b>-6.63%</b>	<b>-9.96%</b>	<b>5.50%</b>	<b>2.61%</b>	<b>2.61%</b>	<b>2.62%</b>	<b>2.63%</b>

### Assumptions:

3% growth in future years expecting inflation to decline.

**GENERAL FUND**  
**Five Year Projections**

**Total Operating Expenses by Cost Center**

<b>Cost Center</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>Year-End Est. 2023</b>	<b>Budget 2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Legislative	\$ 130,926	\$ 121,340	\$ 170,199	\$ 147,410	\$ 197,738	\$ 202,275	\$ 206,948	\$ 211,762	\$ 216,719
Administration	843,117	789,877	954,268	875,954	1,043,438	1,074,741	1,106,983	1,140,193	1,174,399
Human Resources	242,851	238,101	223,603	252,104	326,598	336,396	346,488	356,882	367,589
Information Technology	869,198	975,306	1,050,857	1,135,734	1,112,140	1,145,504	1,179,869	1,215,265	1,251,723
Legal and Liability	862,136	896,874	919,900	981,250	970,750	999,873	1,029,869	1,060,765	1,092,588
Community Development	967,349	1,075,608	1,318,557	1,125,011	1,569,463	1,616,547	1,665,043	1,714,994	1,766,444
Customer Service	218,363	199,046	201,468	191,121	230,121	237,025	244,135	251,459	259,003
Finance Admin	800,110	831,443	754,582	745,736	866,635	892,634	919,413	946,995	975,405
Police Administration	1,401,142	1,324,948	1,484,024	1,389,380	1,745,182	1,797,537	1,851,463	1,907,007	1,964,217
Police - Patrol	4,969,652	5,187,194	5,407,463	5,210,850	5,183,370	5,338,871	5,499,038	5,664,009	5,833,929
Police - Detective Unit	699,126	705,226	748,527	666,012	751,536	774,082	797,304	821,223	845,860
Police - Tactical Unit	707,011	680,442	729,583	868,333	912,761	940,144	968,348	997,399	1,027,321
Police - Community Outreach	374,126	352,463	437,586	314,649	483,587	498,095	513,037	528,429	544,281
Police - Community Svc	200,822	210,481	284,356	233,175	381,634	393,083	404,876	417,022	429,532
Police - Records Section	302,164	326,578	314,912	278,949	392,123	403,887	416,003	428,483	441,338
Police - Training	33,097	56,880	71,585	79,085	83,585	86,093	88,675	91,336	94,076
PW - Engineering	682,083	504,880	562,052	542,788	594,573	612,410	630,782	649,706	669,197
PW - Facilities Maintenance	409,302	463,745	531,129	466,886	684,457	704,991	726,140	747,925	770,362
PW - Road Maintenance	1,398,694	1,655,347	1,759,548	1,739,505	1,786,190	1,839,776	1,894,969	1,951,818	2,010,373
PW - Traffic Control	547,875	517,781	594,705	547,858	624,922	643,670	662,980	682,869	703,355
PW - Forestry	992,674	441,549	474,745	447,020	526,994	542,803	559,087	575,860	593,136
PW - Storm Water Management	587,541	560,554	738,747	649,196	732,454	754,428	777,060	800,372	824,383
<b>TOTAL</b>	<b>\$ 18,239,360</b>	<b>\$ 18,115,661</b>	<b>\$ 19,732,395</b>	<b>\$ 18,888,005</b>	<b>\$ 21,200,250</b>	<b>\$ 21,834,862</b>	<b>\$ 22,488,513</b>	<b>\$ 23,161,773</b>	<b>\$ 23,855,232</b>
<b>Percent Change to Prior Year</b>	<b>2.60%</b>	<b>-0.68%</b>	<b>8.92%</b>	<b>4.26%</b>	<b>12.24%</b>	<b>2.99%</b>	<b>2.99%</b>	<b>2.99%</b>	<b>2.99%</b>

**Assumptions:**

3% growth in future years expecting inflation to decline

**GENERAL FUND**  
**Five Year Projections**  
**Non-Personnel Operating Expenses**

<b>Cost Center</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>Year-End Est. 2023</b>	<b>Budget 2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Legislative	\$ 84,421	\$ 74,835	\$ 123,695	\$ 100,906	\$ 151,234	\$ 155,771	\$ 160,444	\$ 165,258	\$ 170,215
Administration	114,609	85,826	98,550	122,276	136,445	140,538	144,754	149,097	153,570
Human Resources	68,080	60,065	59,636	94,345	184,264	189,792	195,486	201,350	207,391
Information Technology	664,078	809,517	886,890	982,309	942,973	971,262	1,000,400	1,030,412	1,061,324
Legal & Liability	862,136	896,874	919,900	981,250	970,750	999,873	1,029,869	1,060,765	1,092,588
Community Development	226,999	295,406	387,095	287,778	526,297	542,086	558,348	575,099	592,352
Customer Service	28,671	46,663	1,613	2,013	1,613	1,661	1,711	1,763	1,815
Finance Department	115,301	101,230	88,917	111,768	143,240	147,537	151,963	156,522	161,218
Police Administration	872,829	798,918	934,188	934,188	1,024,664	1,055,404	1,087,066	1,119,678	1,153,268
Police - Patrol	394,445	419,726	562,236	562,236	585,469	603,033	621,124	639,758	658,951
Police - Detectives	55,255	60,823	78,316	82,323	79,098	81,471	83,915	86,432	89,025
Police - Tactical	31,721	34,518	48,812	49,912	61,818	63,673	65,583	67,550	69,577
Police - Community Outreach	10,084	46,516	90,945	90,970	96,115	98,998	101,968	105,027	108,178
Police - Community Svc	51,678	57,206	62,478	66,278	65,579	67,546	69,573	71,660	73,810
Police - Records Section	14,884	20,105	28,775	28,300	29,130	30,004	30,904	31,831	32,786
Police - Training	33,097	56,880	71,585	79,085	83,585	86,093	88,675	91,336	94,076
PW - Engineering	435,772	230,685	279,180	272,280	298,495	307,450	316,673	326,174	335,959
PW - Facilities Maintenance	269,040	294,698	363,689	310,122	512,712	528,093	543,936	560,254	577,062
PW - Road Maintenance	733,042	985,141	1,115,170	1,114,663	1,112,924	1,146,312	1,180,701	1,216,122	1,252,606
PW - Traffic Control	283,417	243,217	318,253	287,553	332,098	342,061	352,323	362,892	373,779
PW - Forestry	826,476	278,174	309,118	292,618	356,320	367,009	378,019	389,360	401,041
PW - Storm Water Management	197,636	170,055	292,072	263,521	312,038	321,399	331,041	340,972	351,202
<b>TOTAL</b>	<b>\$ 6,373,671</b>	<b>\$ 6,067,077</b>	<b>\$ 7,121,112</b>	<b>\$ 7,116,693</b>	<b>\$ 8,006,860</b>	<b>\$ 8,247,066</b>	<b>\$ 8,494,478</b>	<b>\$ 8,749,312</b>	<b>\$ 9,011,792</b>
<b>Percent Change to Prior Year</b>	<b>10.50%</b>	<b>-4.81%</b>	<b>17.37%</b>	<b>17.30%</b>	<b>12.51%</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>

**Assumptions:**

3% growth in future years expecting inflation to decline.

**GENERAL FUND**  
**Five Year Projections**  
**Personnel Expenses - Salaries**

<i>Cost Center</i>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>Year-End Est. 2023</b>	<b>Budget 2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Legislative	\$ 46,505	\$ 46,505	\$ 46,504	\$ 46,504	\$ 46,504	\$ 46,504	\$ 46,504	\$ 46,504	\$ 46,504
Administration	643,304	633,767	794,001	712,907	838,734	863,896	889,813	916,507	944,003
Human Resources	153,485	154,334	153,673	147,194	131,400	135,342	139,402	143,584	147,892
Information Technology	194,274	154,925	153,673	144,042	158,233	162,980	167,869	172,905	178,093
Community Development	661,659	709,584	841,015	763,815	944,334	972,664	1,001,844	1,031,899	1,062,856
Customer Service	172,271	136,997	179,884	169,400	207,261	213,479	219,883	226,480	233,274
Finance Department	619,776	677,866	626,952	604,317	693,032	713,823	735,238	757,295	780,014
Police Administration	495,986	496,029	521,391	438,320	679,366	699,747	720,739	742,362	764,632
Police - Patrol	4,116,891	4,379,108	4,492,806	4,334,454	4,248,199	4,375,645	4,506,914	4,642,122	4,781,385
Police - Detectives	547,789	556,271	588,386	527,653	585,527	603,093	621,186	639,821	659,016
Police - Tactical	609,266	592,426	641,956	768,281	790,716	814,437	838,871	864,037	889,958
Police - Community Outreach	312,163	266,973	305,645	202,604	360,045	370,846	381,972	393,431	405,234
Police - Community Svc	136,569	141,252	201,176	153,412	280,524	288,940	297,608	306,536	315,732
Police - Records Section	248,167	273,481	257,794	231,749	330,006	339,906	350,103	360,606	371,425
PW - Engineering	240,904	263,579	266,081	254,033	278,241	286,588	295,186	304,041	313,163
PW - Facilities Maintenance	119,197	150,497	149,557	140,448	152,751	157,334	162,054	166,915	171,923
PW - Road Maintenance	618,860	628,856	607,683	590,070	634,283	653,311	672,911	693,098	713,891
PW - Traffic Control	223,272	236,775	239,297	226,684	253,446	261,049	268,881	276,947	285,256
PW - Forestry	145,134	144,853	147,720	138,069	151,654	156,204	160,890	165,716	170,688
PW - Storm Water Management	363,173	363,037	411,441	356,906	388,281	399,929	411,927	424,285	437,014
<b>TOTAL</b>	<b>\$ 10,668,644</b>	<b>\$ 11,007,115</b>	<b>\$ 11,626,635</b>	<b>\$ 10,950,862</b>	<b>\$ 12,152,537</b>	<b>\$ 12,515,718</b>	<b>\$ 12,889,794</b>	<b>\$ 13,275,093</b>	<b>\$ 13,671,951</b>
<b>Percent Change to Prior Year</b>	<b>-1.60%</b>	<b>3.17%</b>	<b>5.63%</b>	<b>-0.51%</b>	<b>10.97%</b>	<b>2.99%</b>	<b>2.99%</b>	<b>2.99%</b>	<b>2.99%</b>

**Assumptions:**

- Salaries pool 3%
- Social Security: 6.2%
- Medicare: 1.45%
- FY2024 IMRF Rate 6.61%

**GENERAL FUND**  
**Five Year Projections**  
**Personnel Expenses - Insurance**

<b>Cost Center</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>Year-end Est. 2023</b>	<b>Budget 2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	85,204	70,285	61,717	40,771	68,259	70,307	72,416	74,588	76,826
Human Resources	21,287	23,702	10,294	10,565	10,934	11,262	11,600	11,948	12,306
Information Technology	10,845	10,864	10,294	9,383	10,934	11,262	11,600	11,948	12,306
Community Development	78,690	70,618	90,447	73,418	98,832	101,797	104,851	107,996	111,236
Customer Service	17,421	15,386	19,971	19,708	21,247	21,884	22,541	23,217	23,914
Finance Admin	65,033	52,347	38,713	29,651	30,363	31,274	32,212	33,178	34,174
Police Administration	32,327	30,000	28,445	16,872	41,152	42,387	43,658	44,968	46,317
Police - Patrol	458,316	388,359	352,421	314,160	349,702	360,193	370,999	382,129	393,593
Police - Detectives	96,082	88,132	81,825	56,036	86,911	89,518	92,204	94,970	97,819
Police - Tactical	66,024	53,498	38,815	50,140	60,227	62,034	63,895	65,812	67,786
Police - Community Outreach	47,423	38,974	40,996	21,075	27,427	28,250	29,097	29,970	30,869
Police - Community Svc	12,575	12,024	20,702	13,485	35,531	36,597	37,695	38,826	39,990
Police - Records Section	39,114	32,992	28,343	18,900	32,987	33,977	34,996	36,046	37,127
PW - Engineering	5,408	10,616	16,791	16,475	17,837	18,372	18,923	19,491	20,076
PW - Facilities Maintenance	21,064	18,550	17,883	16,316	18,994	19,564	20,151	20,755	21,378
PW - Road Maintenance	46,793	41,350	36,695	34,772	38,983	40,152	41,357	42,598	43,876
PW - Traffic Control	41,186	37,789	37,155	33,621	39,378	40,559	41,776	43,029	44,320
PW - Forestry	21,065	18,522	17,907	16,333	19,020	19,591	20,178	20,784	21,407
PW - Storm Water Management	26,732	27,462	35,234	28,769	32,135	33,099	34,092	35,115	36,168
<b>TOTAL</b>	<b>\$ 1,192,589</b>	<b>\$ 1,041,469</b>	<b>\$ 984,648</b>	<b>\$ 820,450</b>	<b>\$ 1,040,853</b>	<b>\$ 1,072,079</b>	<b>\$ 1,104,241</b>	<b>\$ 1,137,368</b>	<b>\$ 1,171,489</b>
<b>Percent Change to Prior Year</b>	<b>2.31%</b>	<b>-12.67%</b>	<b>-5.46%</b>	<b>-21.22%</b>	<b>26.86%</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>

**Assumptions:**

- Insurance - 3% assumption used in 2025-2028

**GENERAL FUND**  
**Five Year Projections**  
**Capital Requests by Cost Center**

<b>Cost Center</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>Year-End Est. 2023</b>	<b>Budget 2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	-	-	-	-	-	258	258	258	258
Human Resources	-	-	16,000	-	-	471	471	471	471
Information Technology	52,878	6,538	33,500	33,500	3,500	32,276	32,276	32,276	32,276
Legal and Liability	-	-	-	-	-	639	639	639	639
Community Development	-	-	-	-	-	-	-	-	-
Customer Service	-	-	-	-	-	-	-	-	-
Finance Admin	-	-	5,000	-	5,000	-	-	-	-
Police Administration	-	-	1,500	2,862	-	871	871	871	871
Police - Patrol	20,131	21,504	52,000	52,000	32,300	14,499	14,499	14,499	14,499
Police - Detective Unit	-	-	-	-	-	-	-	-	-
Police - Tactical Unit	-	-	-	-	-	-	-	-	-
Police - Community Outreach	-	-	-	-	-	-	-	-	-
Police - Community Svc	-	-	-	-	-	-	-	-	-
Police - Records Section	-	-	-	-	-	-	-	-	-
Police - Training	-	-	-	-	-	-	-	-	-
PW - Engineering	-	-	7,500	6,000	12,000	-	-	-	-
PW - Facilities Maintenance	55,232	8,609	-	6,000	49,000	18,509	18,509	18,509	18,509
PW - Road Maintenance	-	4,277	24,000	24,000	30,000	13,839	13,839	13,839	13,839
PW - Traffic Control	-	2,863	4,500	2,500	4,500	12,848	12,848	12,848	12,848
PW - Forestry	-	-	-	-	11,250	2,076	2,076	2,076	2,076
PW - Storm Water Management	23,435	-	-	-	-	7,303	7,303	7,303	7,303
<b>TOTAL</b>	<b>\$ 151,675</b>	<b>\$ 43,791</b>	<b>\$ 144,000</b>	<b>\$ 126,862</b>	<b>\$ 147,550</b>	<b>\$ 103,590</b>	<b>\$ 103,590</b>	<b>\$ 103,590</b>	<b>\$ 103,590</b>
<b>Percent Change to Prior Year</b>	<b>33.43%</b>	<b>-71.13%</b>	<b>228.83%</b>	<b>189.70%</b>	<b>16.31%</b>	<b>-29.79%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

**Notes:**

- Capital Projects over \$20,000 are budgeted for in the Capital Projects Fund
- Years 2025 and beyond assume capital requests based on prior year averages

**GENERAL FUND**  
**Five Year Projections**  
**Transfers & Rebates**

	2007-08	Actual 2021	Actual 2022	Budget 2023	Year-End Est. 2023	Budget 2024	2025	2026	2027	2028	2029	2030	2031											
<b>Transfers</b>																								
Police Pension Transfer (1)	\$	4,783,791	\$	4,900,933	\$	4,030,986	\$	4,030,986	\$	4,048,509	\$	4,088,994	\$	4,129,884	\$	4,171,183	\$	4,212,895	\$	4,255,024	\$	4,297,574	\$	4,340,550
<b>Rebates</b>																								
Economic Devel Rebates (2)	\$	309,321	\$	399,564	\$	545,000	\$	500,000	\$	500,000	\$	545,000	\$	545,000	\$	545,000	\$	545,000	\$	545,000	\$	545,000	\$	545,000
Water Meter Replacement Transfer	\$	-	\$	3,800,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Transfer to Water/Sewer Fund	\$	-	\$	-	\$	1,000,000	\$	1,000,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
<b>TOTAL</b>	\$	5,093,112	\$	9,100,497	\$	5,575,986	\$	5,530,986	\$	4,548,509	\$	4,633,994	\$	4,674,884	\$	4,716,183	\$	4,757,895	\$	4,800,024	\$	4,842,574	\$	4,885,550

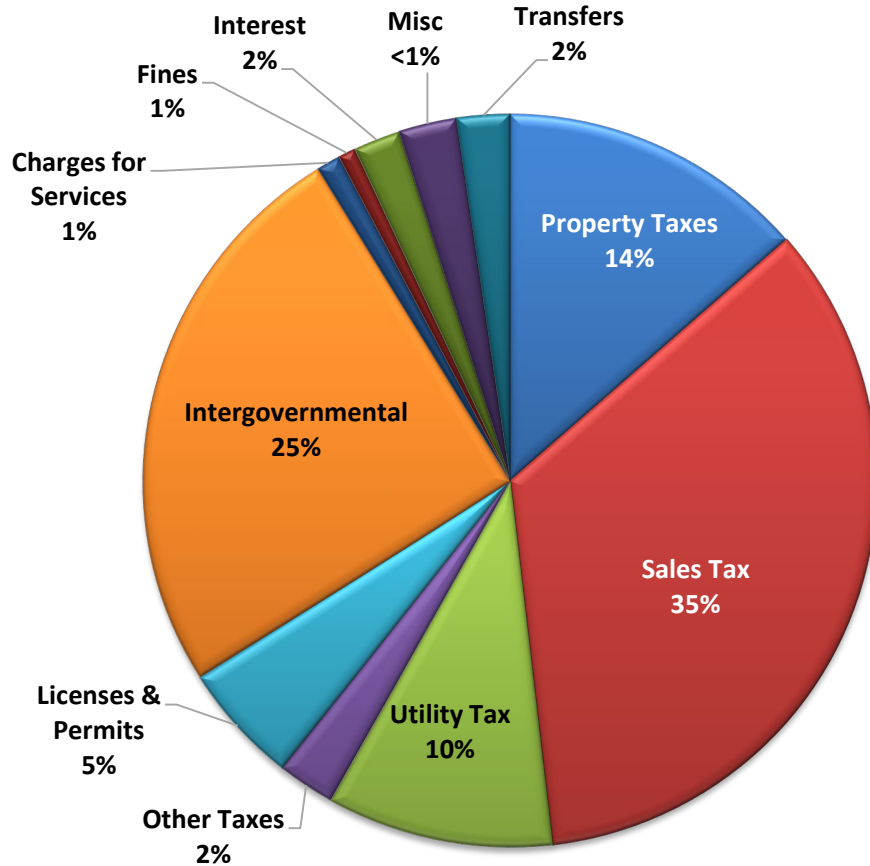
**Assumption:**

1) Need 2024 Actuarial Estimate. According to last year's information, the pension contribution would decrease slightly in 2024 and then start to level off compared to prior years. 1% increase used in future years.

2) Edward Don rebate is 50% through 2028, then 25% in 2029.

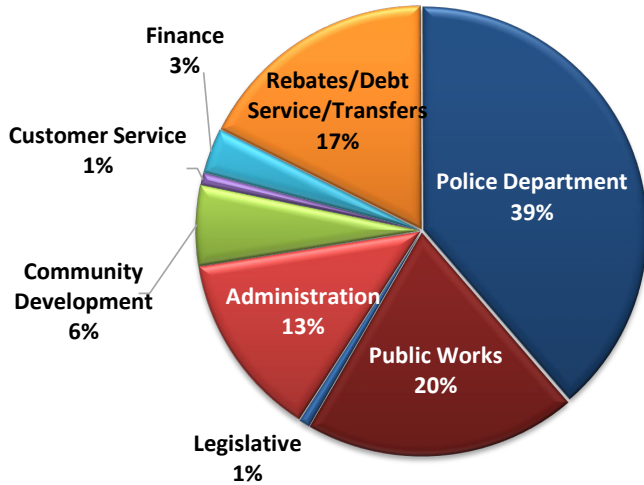


## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET GENERAL FUND REVENUES

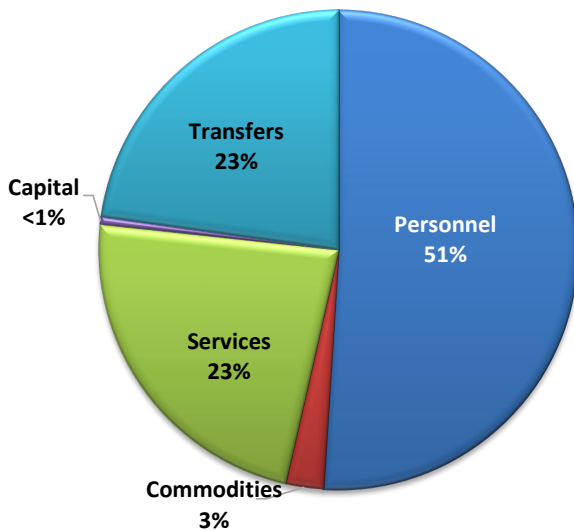


Property Taxes	\$3,618,000
Sales Taxes	9,238,000
Utility Taxes	2,660,800
Other Taxes	677,000
Licenses & Permits	1,429,300
Intergovernmental Revenue	6,725,386
Charges for Services	280,083
Fines & Forfeits	204,000
Interest	550,000
Other	686,700
Transfers	625,260
<b>Total Revenues</b>	<b>\$26,694,529</b>

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET GENERAL FUND EXPENDITURES



Legislative	\$200,238
Administration	3,466,504
Community Development	1,489,948
Customer Service	231,439
Finance	839,578
Rebates/Debt Service/Transfers	4,548,509
Police Department	10,026,618
Public Works	<u>5,096,124</u>
<b>Total General Fund Expenditures</b>	<b>\$25,898,958</b>



Personnel	\$13,205,170.00
Commodities	672,400
Services	5,973,932
Capital	147,550
Transfers	<u>5,899,906</u>
<b>Total General Fund Expenditures</b>	<b>\$25,898,958</b>

# LEGISLATIVE

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Legislative

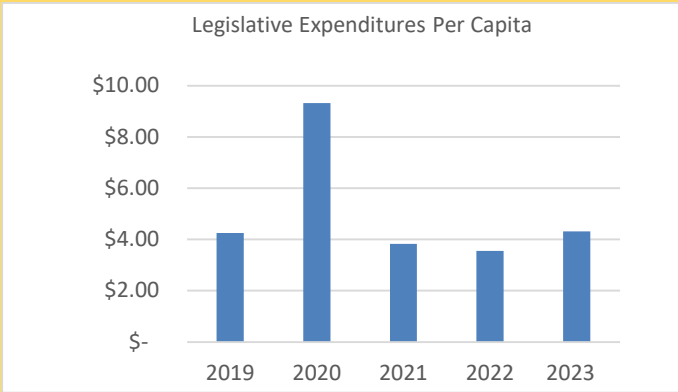
# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

## Legislative Department Summary

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

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

Cost Centers	2024 Budget
Mayor & Board of Trustees	\$200,238
<b>Total Departmental Budget</b>	<b>\$ 200,238</b>



## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Legislative Department

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



#### Cost Center Summary

	<i>Actual 2021</i>	<i>Actual 2022</i>	<i>Revised Budget 2023</i>	<i>Year-End Estimate 2023</i>	<i>Adopted Budget 2024</i>
Personnel	\$46,505	\$46,504	\$46,504	\$46,504	\$46,504
Commodities	357	620	1,200	1,300	1,600
Services/Charge:	84,064	74,213	122,495	99,606	152,134
Capital	0	0	0	0	0
<b>Total</b>	<b>\$130,926</b>	<b>\$121,337</b>	<b>\$170,199</b>	<b>\$147,410</b>	<b>\$200,238</b>

#### Personnel Summary

	<i>Actual 2021</i>	<i>Actual 2022</i>	<i>Revised Budget 2023</i>	<i>Year-End Estimate 2023</i>	<i>Adopted Budget 2024</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
<b>Total Elected</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Legislative Department

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**Goals and Objectives for 2024:**

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.

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**Accomplishments:**

Managed local election process, disseminated absentee voting precinct location, and other voter-related information to the public.

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

Conducted analysis of all business licenses in comparison to state records of sales tax producing businesses to ensure compliance.

Received, processed, and coordinated the response to approximately 250 Freedom of Information Act (FOIA) requests submitted during the 2023 calendar year.

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

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## **ADMINISTRATION**

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



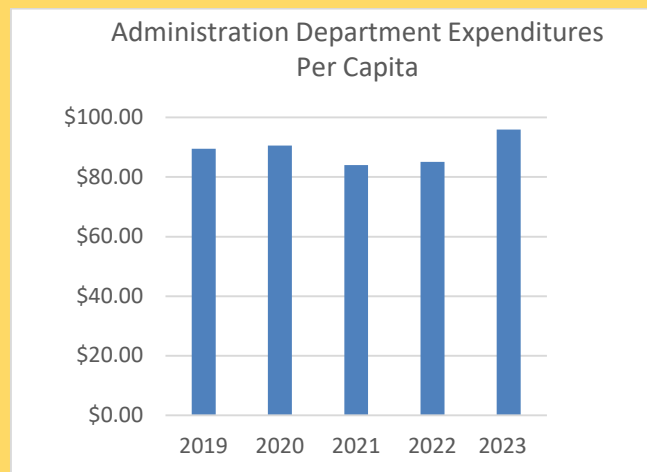
## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Administration Department Summary

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

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

<b>Cost Centers</b>	<b><u>2024 Budget</u></b>
Administration	\$1,039,485
Human Resources	\$340,245
Technology	\$1,116,024
Legal & Liability	\$970,750
<b>Total Departmental Budget</b>	<b><u>\$ 3,466,504</u></b>



## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Administration Department Summary

#### Core Goals of the Administration Department:

Support the Mayor and Village Board, including the coordination, development, and distribution of Village Board meeting agendas

Support strategic management efforts for the purpose of community building and long-range planning

Encourage active and meaningful community involvement between residents, stakeholders and the Village

Acquire and maintain appropriate technology, provide user support, and strategically plan technological advances to support the needs of the organization and community

Manage the Village in expanding and supporting the Geographical Information System

Maintain a safe workplace, healthy workforce, and minimize Village liability through employee training and implementation of appropriate policies and procedures

Attract and retain qualified public employees, manage labor contracts, recruit and hire police officers

Maintain and ensure compliance with current personnel rules, regulations, and policies

Manage Village risk, including workers compensation and liability through workplace training, implementing best practices, and obtaining legal consultation

Foster internal communication through employee newsletters and other outreach efforts

Communicate with the public using several outreach platforms including printed, online, and social media resources

Manage WCTV Channel 6, providing programming/community information and maintaining the equipment necessary for video capture, production and distribution

Manage utility franchise agreements and compliance with contract provisions

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

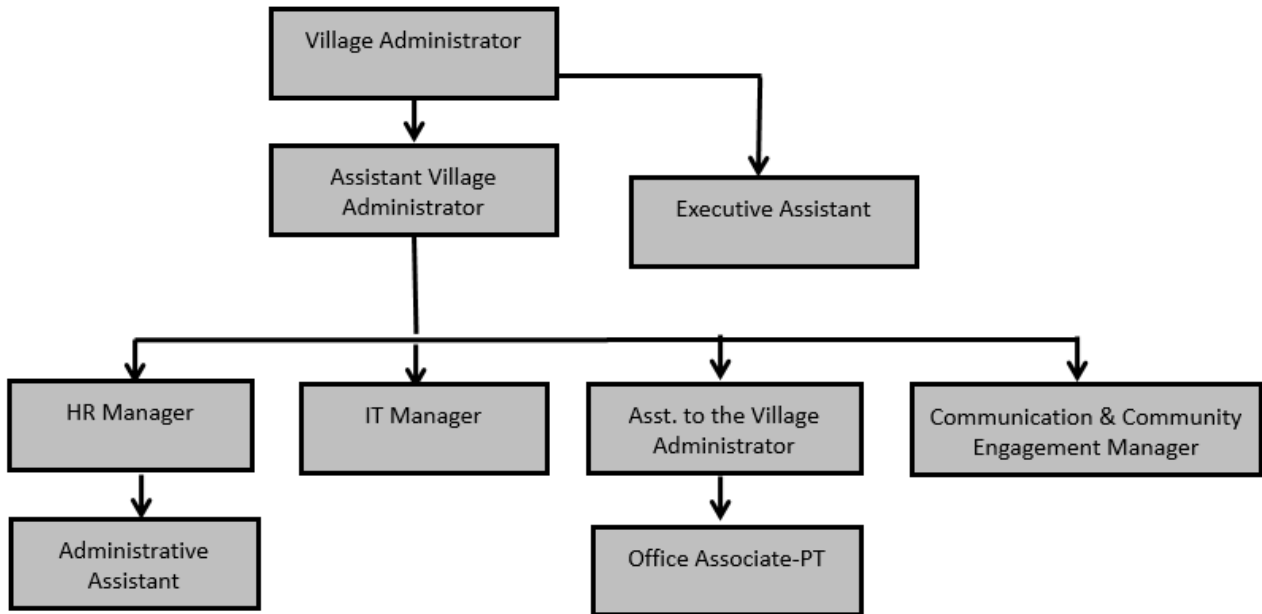
Process applications and issue various licenses and permits

Ensure compliance with the Open Meetings Act and the Freedom of Information Act

# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

## Administration Department Summary

### ADMINISTRATION DEPARTMENT ORGANIZATIONAL CHART



## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Administration Cost Center

The Administration budget of the Village of Woodridge supports the Village Board, Village communication efforts to keep residents informed about topics pertinent to their lives in Woodridge, Village Board meetings, refuse & recycling contract management, franchise management, community engagement, special events management, records management, Village Code updates, voter services, licensing, organizational improvement efforts, and providing operational support and oversight to the entire organization.



#### Cost Center Summary

	<i>Actual 2021</i>	<i>Actual 2022</i>	<i>Revised Budget 2023</i>	<i>Year-End Estimate 2023</i>	<i>Adopted Budget 2024</i>
Personnel	\$728,508	\$704,053	\$855,718	753,678	\$900,265
Commodities	4,968	5,218	4,720	4,720	4,720
Services/Charges	101,364	71,855	83,429	107,155	122,986
Capital Outlay	0	0	0	0	0
Internal Services/Other	8,277	8,754	10,401	10,400	11,514
<b>Total</b>	<b>\$843,117</b>	<b>\$789,880</b>	<b>\$954,268</b>	<b>\$875,953</b>	<b>\$1,039,485</b>

#### Personnel Summary

	<i>Actual 2021</i>	<i>Actual 2022</i>	<i>Revised Budget 2023</i>	<i>Year-End Estimate 2023</i>	<i>Adopted Budget 2024</i>
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 Admin.	0.00	0.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Communication & Com. Engmnt Mngr.	0.00	0.00	0.00	1.00	1.00
Admin. Assistant	1.00	1.00	1.00	1.00	1.00
Office Associate	0.63	0.63	0.63	0.63	0.75
<b>Grand Total - FT Equivalents</b>	<b>4.63</b>	<b>4.63</b>	<b>5.63</b>	<b>6.63</b>	<b>6.75</b>

1) The Assistant to the Village Administrator position was vacant at the end of 2021, filled in 2022.

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

3) The Communication and Community Engagement Manager position was created in 2023.

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Administration Cost Center

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**Goals and Objectives  
Calendar Year  
2024**

Continue to support the Human Relations Advisory Committee.

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Facilitate the Citizen's Leadership Academy

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Oversee the creation of a Communication Plan

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Introduce vendor self-service for business license renewals

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Oversee the implementation of a new Refuse & Recycling services contract

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**Accomplishments:**

HRAC hosted successful public programming events and continues to plan for future events.

---

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

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

---

Facilitated the Citizen's Leadership Academy.

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Oversaw organization wide Culture of Service Training

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On-boarded and cross-train new Communications & Community Engagement Manager.

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## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Human Resources Cost Center

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



#### Cost Center Summary

	<i>Actual 2021</i>	<i>Actual 2022</i>	<i>Revised Budget 2023</i>	<i>Year-End Estimate 2023</i>	<i>Adopted Budget 2024</i>
Personnel	\$174,772	\$178,036	\$163,967	\$157,759	\$155,981
Commodities	0	0	0	0	0
Services/Charges	68,080	60,066	59,636	94,345	184,264
Capital Outlay	0	0	16,000	0	0
<b>Total</b>	<b>\$242,852</b>	<b>\$238,102</b>	<b>\$239,603</b>	<b>\$252,104</b>	<b>\$340,245</b>

#### Personnel Summary

	<i>Actual 2021</i>	<i>Actual 2022</i>	<i>Revised Budget 2023</i>	<i>Year-End Estimate 2023</i>	<i>Adopted Budget 2024</i>
HR Manager	1.00	1.00	1.00	1.00	1.00
<b>Grand Total - FT Equival</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Human Resources Cost Center

**Goals and Objectives**  
**Calendar Year 2024:** 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.

Conduct sergeant promotional testing process for promotional eligibility list.

Conduct police entry level testing process.

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

Staff liaison for Board of Police Commission

Conduct compensation and benefits study.

**Accomplishments:** Conducted entry-level police officer recruitment and testing process.

Conducted entry-level police officer interviews and hiring.

Reviewed and updated/revised Board of Police Commissioner Rules in conjunction with testing processes.

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.

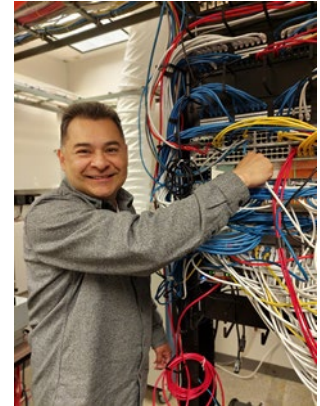
Continued expansion of use of maintenance of human resources and payroll functions in Munis.

Provide administrative and organizational support for employee-related committees, including Employee Recognition, Safety and Wellness.

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 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 resource system, Government Access Channel WCTV, servers, desktops, laptops, tablets, copiers, telephone system, hand-held devices, facility camera systems, PD squad car laptops and camera systems.



#### Cost Center Summary

	<i>Actual</i> <u>2021</u>	<i>Actual</i> <u>2022</u>	<i>Revised</i> <i>Budget</i> <u>2023</u>	<i>Year-End</i> <i>Estimate</i> <u>2023</u>	<i>Adopted</i> <i>Budget</i> <u>2024</u>
Personnel	\$205,120	\$165,788	\$163,967	\$153,425	\$169,551
Commodities	9,142	7,903	5,000	7,000	7,980
Services/Charges	650,667	801,614	788,106	881,524	841,208
Capital Outlay	52,879	6,538	33,500	33,500	3,500
Internal Services/Other	4,269	0	93,785	93,785	93,785
<b>Total</b>	<b>\$922,077</b>	<b>\$981,843</b>	<b>\$1,084,357</b>	<b>\$1,169,234</b>	<b>\$1,116,024</b>

#### Personnel Summary

	<i>Actual</i> <u>2021</u>	<i>Actual</i> <u>2022</u>	<i>Revised</i> <i>Budget</i> <u>2023</u>	<i>Year-End</i> <i>Estimate</i> <u>2023</u>	<i>Adopted</i> <i>Budget</i> <u>2024</u>
IT Manager	1.00	1.00	1.00	1.00	1.00
<b>Grand Total - FT Equival</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>1.00</b>	<b>1.00</b>



## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Technology Cost Center

<b>Goals and Objectives Calendar Year 2024:</b>	Monitor the technology for the new Police facility.
	Upgrade the backend Cisco Firewalls, Switches, and VPN at new and existing facilities.
	Provide technical assistance and user support to Village staff to ensure the continuity of business processes.
	Continue to develop Tyler Munis in-house support expertise and train new staff.
	Support the Village's Enterprise Resource Planning (ERP) software.
	Support GIS Specialist in meeting the Village's GIS team's goals.
	Support members of the WCTV cable crew through technical support, monthly meetings, and an annual video production training class.
<b>Accomplishments:</b>	Implemented the technology plan to support the new Police facility.
	Supported the Munis upgrade to v2021.8.
	Upgraded the backend Cisco Firewalls, Switches, and VPN at new and existing facilities.
	Constructed a redundant fiber ring to connect the Police Facility to the existing campus.
	Supported the technology for the remote water meter reader project.
	Rollout of Verizon's free iPhone upgrades for our Village staff.
	Continued upgrades of the Village Board room technology.
	On-boarded contract IT assistance through the GAD Group.

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 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 74 local municipalities that have joined together to manage and fund their property, casualty, and worker's compensation claims. The Village is involved in comprehensive risk management and wellness programs to work towards the goal of stabilizing future and annual liability costs.



#### Cost Center Summary

	<i>Actual</i> <u>2021</u>	<i>Actual</i> <u>2022</u>	<i>Revised</i> <i>Budget</i> <u>2023</u>	<i>Year-End</i> <i>Estimate</i> <u>2023</u>	<i>Adopted</i> <i>Budget</i> <u>2024</u>
Commodities	\$19	\$12	\$100	\$100	\$100
Services/Charges	862,118	896,862	919,800	981,150	970,650
Capital Outlay	0	0	0	0	0
<b>Total</b>	<u>\$862,137</u>	<u>\$896,874</u>	<u>\$919,900</u>	<u>\$981,250</u>	<u>\$970,750</u>

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Legal and Liability Cost Center

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**Goals and Objectives  
Calendar Year 2024:**

Support all general counsel activity as well as specialized projects such as labor negotiation and prosecution of Village violations through outside counsel.

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General legal support including interpretations of Village Code, preparation for violation hearings, contract review and other activities.

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Manage unemployment and liability costs.

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Support a risk prevention program.

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Support a wellness program for Village employees.

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Support safety in the workplace; use incentives such as safety days off to promote workplace safety.

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Work to reduce liability and health care costs.

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**Accomplishments:**

Wellness Committee accomplishments include expanded availability of fitness equipment and other programming and events offered during the course of the year to support employee wellness.

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Organizational Wide training was provided for anti-harassment and workplace respect.

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# **COMMUNITY DEVELOPMENT**

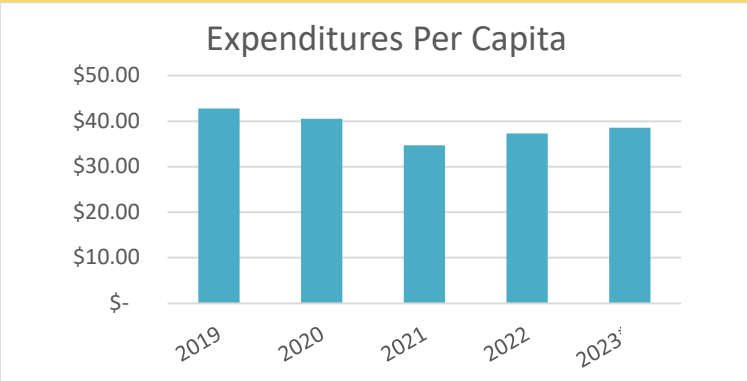
- 1011310                      Community Development

# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

## Community Development Summary

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

	2024 Budget
Cost Centers	Cost Center
	Total:
Community Development	\$1,489,948
Customer Service	231,439
<b>Total</b>	<b>\$1,721,387</b>



## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Community Development Summary

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**Core Goals of the  
Community Development  
Department:**

Provide Plan Commission support

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Coordinate Village-wide code enforcement efforts

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Encourage housing diversity and quality

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Implement the policies outlined in Village adopted plans

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Encourage balanced growth and strategic annexations

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Ensure quality construction of all developments

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Coordinate the building permit and development review process  
and ensure timely reviews

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

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Provide support to local businesses and encourage business  
expansion

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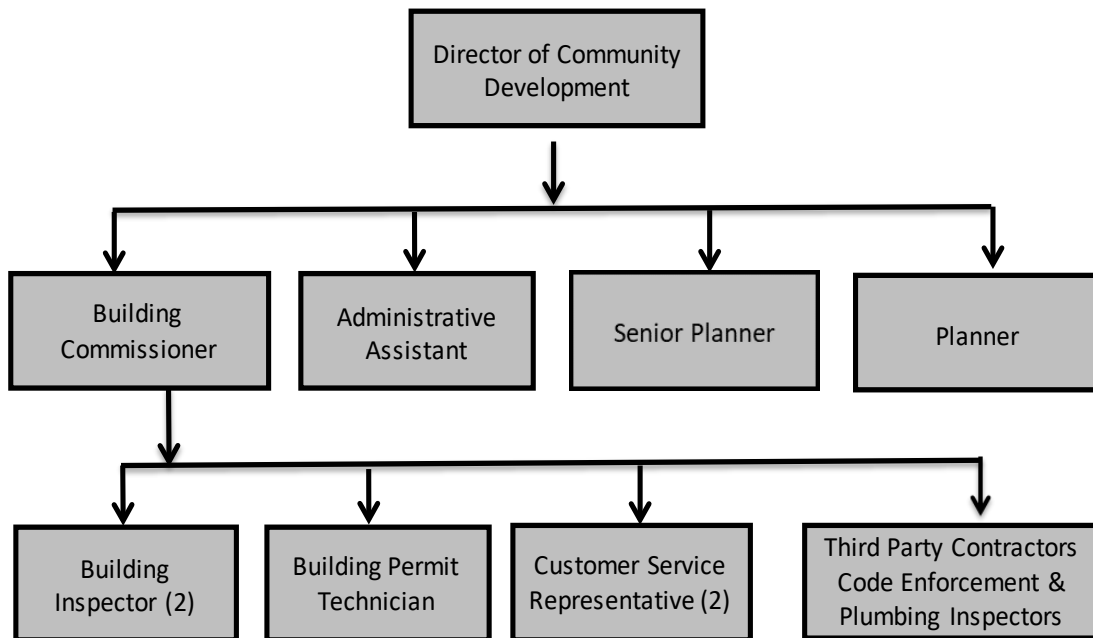
Conduct business attraction and economic development efforts

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# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

## Community Development Summary

### COMMUNITY DEVELOPMENT ORGANIZATIONAL CHART



## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Community Development Department

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



#### Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2023</u>	<u>2023</u>	<u>2024</u>
Personnel	\$740,351	\$ 780,202	\$ 931,462	\$ 837,233	\$ 963,651
Commodities	4,814	16,391	2,300	2,200	2,200
Services/Charges	213,564	270,777	375,108	275,891	512,385
Transfers/Non-Operating	8,621	8,237	9,687	9,687	11,712
<b>Total</b>	<b>\$967,350</b>	<b>\$1,075,607</b>	<b>\$1,318,557</b>	<b>\$1,125,011</b>	<b>\$1,489,948</b>

#### Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2023</u>	<u>2023</u>	<u>2024</u>
Director (CD)	1	1	1	1	1
Building Commissioner	0.75	0.75	0.75	0.75	0.75
Senior Planner	0	1	0	1	1
Planner	1	0	1	0	1
Building Inspector	1	2	2	2	2
Building Permit Technician	1	1	1	1	0.75
Admin. Assistant	1	1	1	1	1
<b>Total - FT Equivalents</b>	<b>5.75</b>	<b>6.75</b>	<b>7.75</b>	<b>6.75</b>	<b>7.50</b>



## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Community Development Department

#### Goals and Objectives for Calendar Year 2024:

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

Start process for a Comprehensive Plan Update

Complete and publish an Economic Development Strategy

Guide development and redevelopment of land uses in the Village to maintain and enhance the high quality of life and encourage reinvestment in business, industrial and residential properties

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

#### Accomplishments:

The department issued 17 new single-family building permits worth approximately \$12 million dollars. Oversaw \$106 million in commercial/multifamily construction and over \$19.7 million in residential reinvestment.

In 2022, 1,627 building permits were received by the Community Development Department. This ranks 5<sup>th</sup> in total number of permits issued per year.

The department processed over 80 multifamily rental licenses and performed over 900 unit inspections.

In an effort to maintain a high quality of life in the Village, the department entered and followed up on 851 property maintenance cases. This resulted in 1900 code enforcement actions and inspections. As part of the annual windshield survey, every residential street in the Village was driven. The survey generated 564 notice of violation letters to residents and 40 property maintenance cases for commercial properties.

The department facilitated reinstituting the Shopping Center Façade & Site Grant Program and expanded eligible expenses to include fire suppression systems for the Small Business Grant Program.

The department was successful in its recruitment efforts for an open Senior Planner position and Community Development Director. The Planner was successfully on boarded in July and the Director in September.

# **CUSTOMER SERVICE**

➤ 1011410

Customer Service

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Customer Service Cost Center

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



#### Cost Center Summary

	<i>Actual 2021</i>	<i>Actual 2022</i>	<i>Revised Budget 2023</i>	<i>Year-End Estimate 2023</i>	<i>Adopted Budget 2024</i>
Personnel	\$189,692	\$152,383	\$199,855	\$189,108	\$229,826
Commodities	99	96	400	400	400
Services/Charges	28,572	46,567	1,213	1,613	1,213
<b>Total</b>	<b>\$218,363</b>	<b>\$199,046</b>	<b>\$201,468</b>	<b>\$191,121</b>	<b>\$231,439</b>

#### Personnel Summary

	<i>Actual 2021</i>	<i>Actual 2022</i>	<i>Revised Budget 2023</i>	<i>Year-End Estimate 2023</i>	<i>Adopted Budget 2024</i>
Office Associate	2.13	2.00	2.00	2.00	2.00
Building Commissioner	0.25	0.25	0.25	0.25	0.25
Building Permit Technician	0.00	0.00	0.00	0.00	0.25
<b>Grand Total - FT Equivalents</b>	<b>2.38</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>	<b>2.50</b>

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Customer Service Cost Center

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**Goals and Objectives for Calendar Year 2024:**

Continue and expand culture of great customer service, through an expanded Village wide customer service meeting to help to provide a cohesive message through all of our front line customer service representatives.

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Provide timely response to all questions received at Village Hall

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**Accomplishments:**

Successfully hired a new permit technician.

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Continued to provide outstanding customer service at Village Hall

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Customer Service staff scheduled over 4860 building inspections in 2022

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Over 22,000 financial transactions occurred at the front counter in 2022

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Processed over 1620 building permits in 2022

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# **FINANCE**

➤ 1011510

Finance

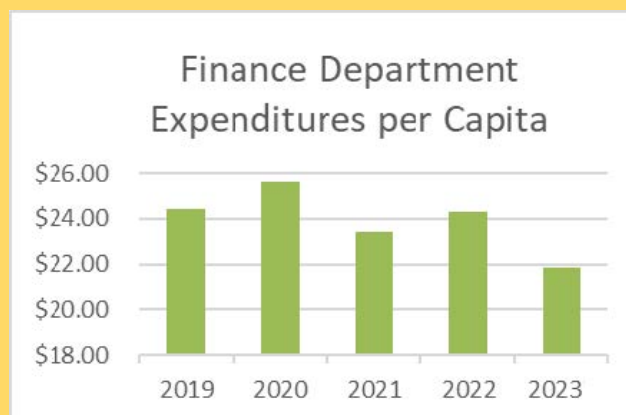
## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Finance Department Summary

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



Cost Center	2024 Budget
Finance	\$ 839,578
	\$ 839,578



## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Finance Department Summary

**Core Goals of the Finance Department:**

Foster government transparency by reporting the Village financial condition through various outlets

Provide regular reports on the financial condition of the Village in a timely and accurate manner

Receive the Certificate of Achievement for Excellence in Financial Reporting presented by the Government Finance Officers Association (GFOA)

Receive the Distinguished Budget Presentation Award presented by GFOA

Receive the Popular Annual Financial Report (PAFR) presented by GFOA

Manage cash effectively by monitoring revenue sources and maximizing investment returns

Monitor departmental purchasing to ensure fiscal responsibility

Offer excellent customer service to residents and customers

Provide timely and accurate payroll services to employees

Provide timely and accurate accounts receivable services to departments and customers

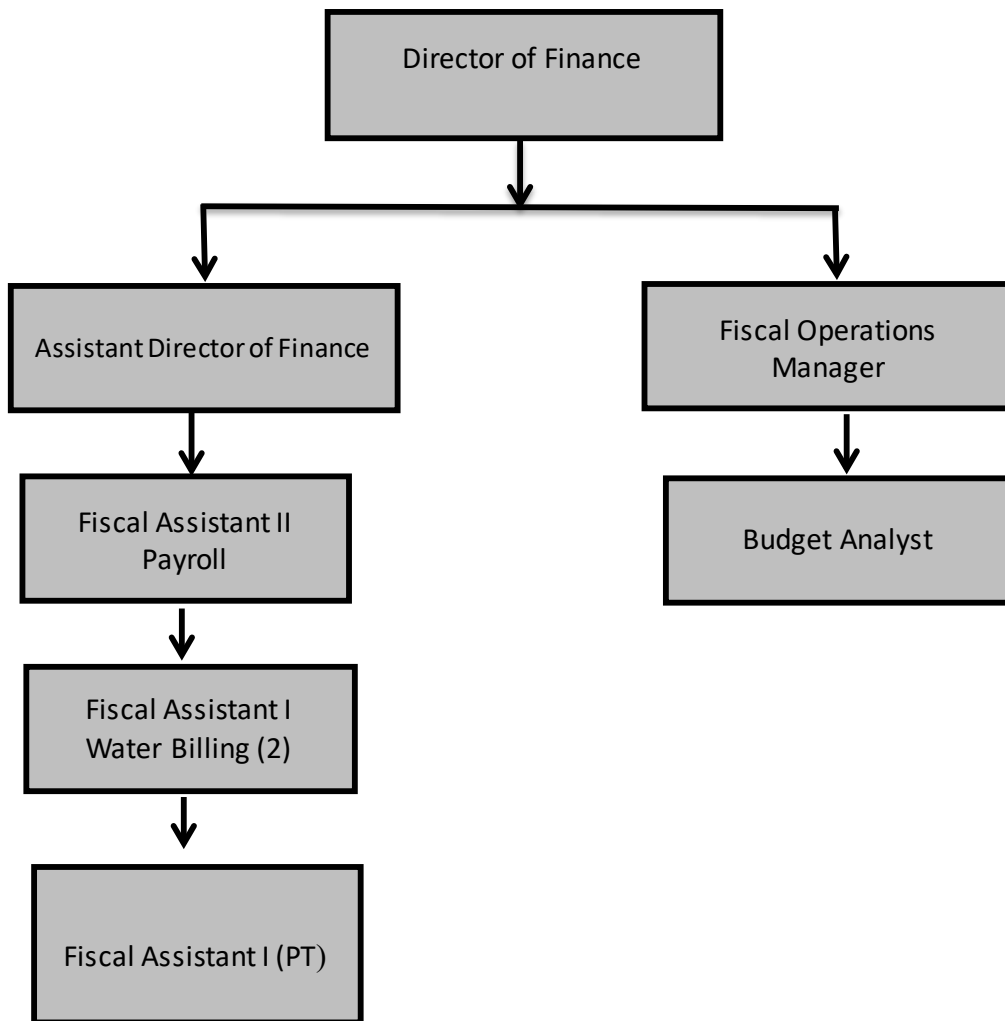
Provide timely and accurate accounts payable services to departments and vendors



# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 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 2024 BUDGET

### Finance Department Cost Center

The Finance Department is responsible for all financial transactions and recordkeeping for the Village. These include: budget management, payroll, accounting, utility billing, accounts payable and receivable, fixed asset management, investing, debt management, cash management and financial reporting. The department prepares various financial reports including the Annual Comprehensive Financial Report (ACFR) and the Popular Annual Financial Report (PAFR). The Director of Finance serves as the Chief Financial Officer of the Village, Treasurer of the Woodridge Police Pension Fund, and Treasurer of the Northern Will County Water Agency.



#### Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2023</u>	<u>2023</u>	<u>2024</u>
Personnel	\$684,809	\$730,213	\$665,665	\$633,968	\$691,338
Commodities	3,396	5,394	5,160	4,900	9,190
Services/Charges	111,904	95,836	83,757	106,768	134,050
Capital Outlay	0	0	5,000	0	5,000
<b>Total</b>	<b>\$800,109</b>	<b>\$831,443</b>	<b>\$759,582</b>	<b>\$745,636</b>	<b>\$839,578</b>

#### Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2023</u>	<u>2023</u>	<u>2024</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	1.00	1.00	1.00	1.00
Accounting Manager*	0.75	0.00	0.00	0.00	0.00
Budget Analyst**	0.00	1.00	1.00	1.00	1.00
Financial Analyst	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	2.00	2.00	2.00	2.00
Fiscal Assistant I (PT)***	0.00	0.00	0.00	0.55	0.55
<b>Grand Total - FT Equivalents</b>	<b>5.75</b>	<b>7.00</b>	<b>7.00</b>	<b>7.55</b>	<b>7.55</b>

\*The Financial Analyst was promoted to Fiscal Operations Manager upon the retirement of the Accounting Manager.

\*\*A Budget Analyst position was created to replace the Financial Analyst.

\*\*\*The Part-time Office Associate retired in 2021, and was replaced by a (PT) Fiscal Assistant I in 2023

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Finance Department Cost Center

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**Goals and Objectives  
for Fiscal Year 2024:**

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

---

Implement a record retention system that will digitalize records within the Finance Department, including water billing, transfer stamps, general billing, contracts, etc.

---

Continue to promote the ACH payment option to vendors in order to reduce the Village's exposure to potential fraud and reduce transaction costs.

---

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

---

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

---

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

---

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Finance Department Cost Center

---

**Accomplishments:**

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

---

Launched a new ACH payment option to vendors, decreasing the Village's exposure to potential fraud, the time it takes to pay vendors, and the cost.

---

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

- 
1. "Distinguished Budget Presentation" award for the 9<sup>th</sup> consecutive year,
  2. "Certificate of Excellence in Financial Reporting" award for the 16<sup>th</sup> consecutive year, and
  3. "Outstanding Achievement in Popular Annual Financial Reporting" award for the 8<sup>th</sup> consecutive year
- 

Successfully completed the 2022 financial audit with a clean opinion and no management comments from the audit firm.

---

Added a part-time utility billing position to improve customer service to residents and internal processes within the Finance Department.

---

Hired a new Finance Director.

---



## **POLICE**

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

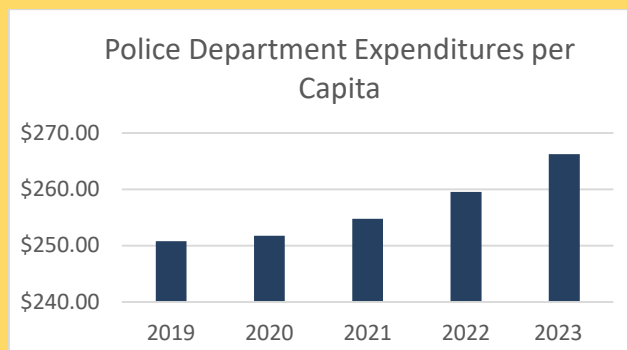
## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### 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, seven 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.



<b>Cost Centers</b>	<b>2024 Budget</b>
Administration	\$1,747,653
Patrol	5,325,855
Detective Unit	650,967
Tactical Unit	933,801
Community Outreach	485,909
Community Services	391,376
Records Section	407,472
Training	83,585
<b>Total Departmental Budget</b>	<b>\$10,026,618</b>



## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Police Department Summary

---

**Core Goals of the  
Police  
Department:**

Provide continued professional and proactive police services to the community.

---

Develop a data-driven approach to crime reduction with an emphasis on interagency collaboration by utilizing crime trends as a guide.

---

Assist with the Police Department / Public Works facility needs.

---

Enhance recruitment efforts and efforts to retain dedicated police officers.

---

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

---

Actively train officers for Police Department succession planning, including filling open specialty positions

---

Continue to 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.

---

Continue to utilize and improve the use of technology and technological advancement to benefit the Police Department.

---

Continue to send staff to Leadership related training classes such as Staff and Command.

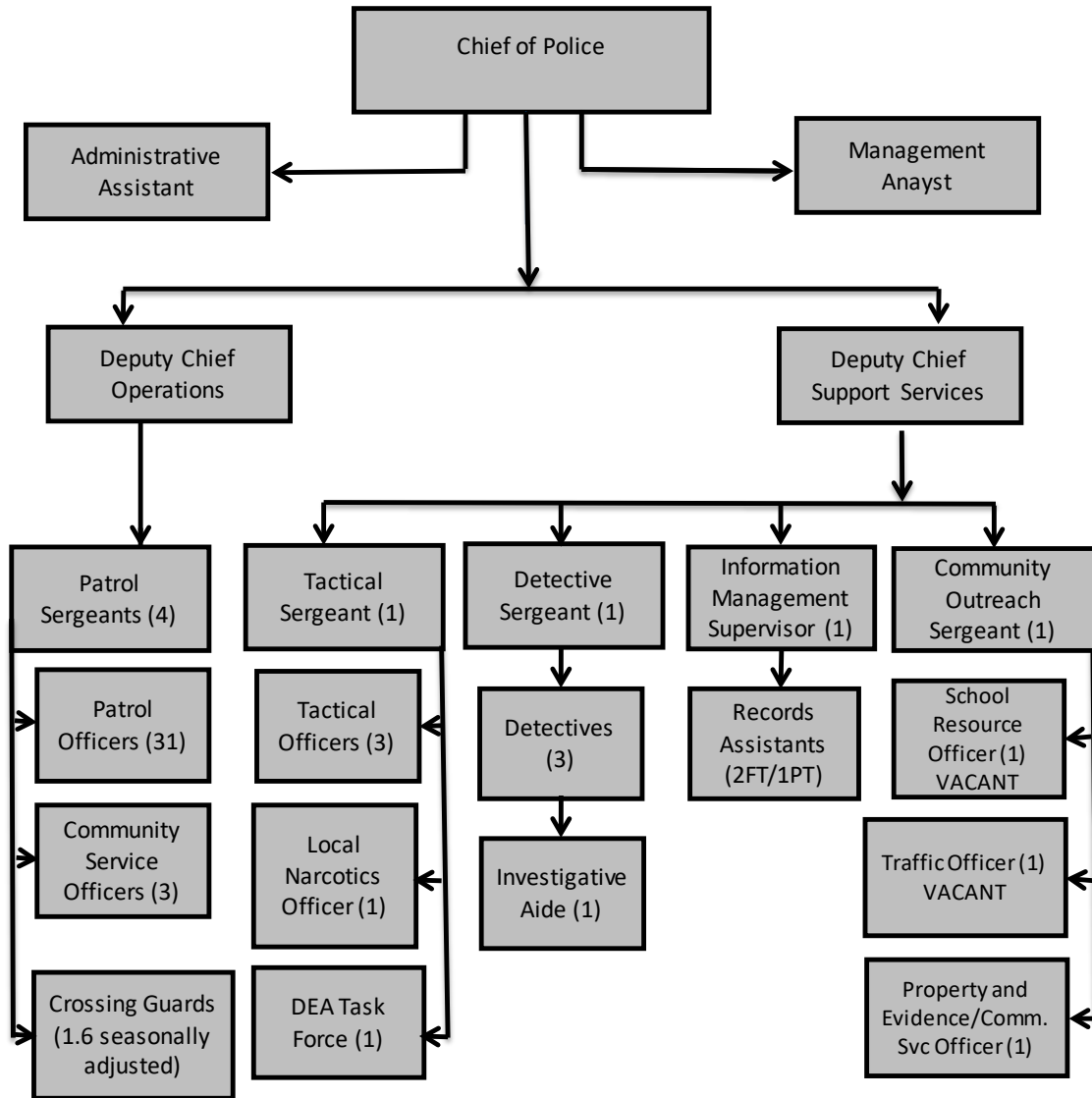
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# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

## Police Department Summary

POLICE DEPARTMENT ORGANIZATIONAL CHART



## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Police Department Administration Cost Center

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



#### Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
Personnel	\$528,312	\$526,029	\$549,836	\$455,192	\$722,989
Commodities	9,712	8,594	10,800	10,800	10,975
Services/Charges	839,360	761,756	882,920	882,920	968,845
Capital Outlay	0	0	1,500	2,862	0
Non-Operating	23,758	28,568	40,468	40,468	44,844
<b>Total</b>	<b>\$1,401,142</b>	<b>\$1,324,948</b>	<b>\$1,485,524</b>	<b>\$1,392,242</b>	<b>\$1,747,653</b>

#### Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
Chief of Police	1.00	1.00	1.00	1.00	1.00
Deputy Chief*	1.00	1.00	1.00	1.00	2.00
Admin Assistant	1.00	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00	1.00
<b>Grand Total - FT Equivalents</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>5.00</b>

\* Prior to 2024 Budget, one of the Deputy Chief positions was budgeted in Patrol

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Police Department Administration Cost Center

#### Goals and Objectives for Calendar Year 2024:

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

Implement the License Plate Reader hardware and software purchased through the Organized Retail Theft Grant.

Continue utilizing grants when available for the department.

Complete the move into the new Police facility.

Continue to expand the Community Roll Call events.

Expand the Department's role in MERIT.

#### Accomplishments:

We have transitioned from a part-time social worker to a full-time social worker position. The program has expanded and will continue to grow in 2024. this will include working with seniors and going to secure scenes.

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

Rescue taskforce training for all sworn personnel.

Finalize the duty weapon evaluation.

Hired a new Management Analyst

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Patrol Cost Center

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



#### Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
Personnel Services	\$4,575,208	\$4,767,466	\$4,845,227	\$4,648,614	\$4,708,086
Commodities	59,166	64,750	83,625	83,625	73,000
Services & Charges	15,375	14,105	37,100	37,100	37,100
Capital Outlay	20,131	21,504	52,000	52,000	32,300
Non-operating	319,904	340,870	441,510	441,511	475,369
<b>Total</b>	<b>\$4,989,784</b>	<b>\$5,208,695</b>	<b>\$5,459,462</b>	<b>\$5,262,850</b>	<b>\$5,325,855</b>

#### Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
Deputy Chief*	1.00	1.00	1.00	1.00	0.00
Sergeant	4.00	4.00	4.00	4.00	4.00
Officer	33.00	33.00	35.00	33.00	31.00
<b>Total Full-Time</b>	<b>38.00</b>	<b>38.00</b>	<b>40.00</b>	<b>38.00</b>	<b>35.00</b>
Crossing Guards	1.60	1.60	1.60	1.60	1.60
<b>Total Part-Time</b>	<b>1.60</b>	<b>1.60</b>	<b>1.60</b>	<b>1.60</b>	<b>1.60</b>
<b>Grand Total - FT Equivalents</b>	<b>39.60</b>	<b>39.60</b>	<b>41.60</b>	<b>39.60</b>	<b>36.60</b>

\*Allocation changed to Admin for 2024 Budget.

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Patrol Cost Center

---

**Goals and Objectives  
for Calendar Year  
2024:**

Expand the Woodridge drone team with a goal of ten operators.

---

Continue replacing and updating breaching equipment.

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Increase traffic safety and DUI enforcement.

---

Proactive enforcement of state and local laws and ordinances.

---

Continue the hiring of new and lateral police officers.

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---

**Accomplishments:**

Created the Woodridge Drone Team.

---

Began the replacement of old breaching equipment.

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Implemented the MdE software for the management of the field training program.

---

Continued training of tire deflation devices to be deployed within the Patrol unit.

---

Updated the ballistic shields.

---

Continued to build a civilian emergency response unit to assist with logistics and operations documentation.

---

Hired a total of four new officers.

---

**VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET**  
**Patrol Cost Center**

<b>2022</b>	
<b>Extra Patrol Type</b>	<b>Number of Extra Patrols</b>
Business/Building Checks	2,643
Residential Patrol	2,521
Park District Checks	78
Foot Patrol	61
<b>Total</b>	<b>5,303</b>

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Detective Unit Cost Center

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



#### Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2023</u>			<u>2023</u>	<u>2024</u>
Personnel	\$643,871	\$644,403	\$670,211	\$583,689	\$571,869
Commodities	6,385	6,687	8,375	10,775	7,700
Services/Charges	18,622	21,394	20,275	21,882	19,382
Capital Outlay	0	0	0	0	0
Non-Operating	30,248	32,742	49,666	49,666	52,016
<b>Total</b>	<b>\$699,126</b>	<b>\$705,226</b>	<b>\$748,527</b>	<b>\$666,012</b>	<b>\$650,967</b>

#### Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2023</u>			<u>2023</u>	<u>2024</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	0.00
<b>Grand Total FT Equivalents</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>4.00</b>

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Detective Unit Cost Center

---

**Goals and Objectives for Calendar Year 2024:**

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

---

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

---

Expand LPR software and other available software in all investigations when applicable.

---

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

---

Streamline information gathering involving runaways from interventions.

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**Accomplishments:**

Opened 332 new investigations in 2022.

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Closed 320 investigations in 2022.

---

They closed 11 cases by Felony arrests.

---

Completed and resolved 30 missing person/runaway incidents.

---

Detectives assisted with MERIT callouts.

---

Selected a new Detective Sergeant.

---

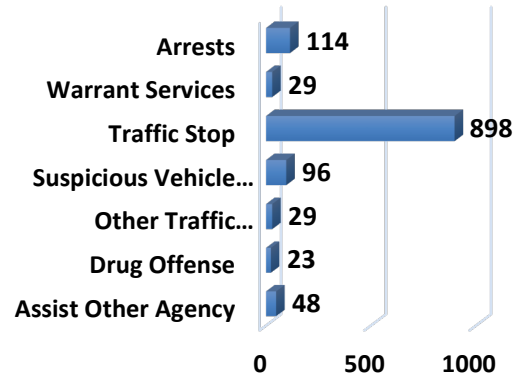


## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Tactical Unit Cost Center

The Tactical Unit is an operational unit supervised by the Deputy Chief of Support Services. The unit comprises of one Tactical Sergeant, three officers, one DuPage Metropolitan Enforcement Group (DuMeg) Task Force Member, and one DEA Task Force member. This unit targets gang and drug activity throughout the community by regularly conducting proactive covert patrols. The tactical unit also performs alcohol and tobacco enforcement and assists other agencies, such as the DuPage County Sheriff's Department, the DEA, and other municipal police departments in the area. In addition, the unit has two specialty positions: a local narcotics officer assigned to DuMeg and a DEA Task Force officer.

#### 2022 Tactical Unit Activity



#### Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2023</u>	<u>2023</u>	<u>2024</u>
Personnel Services	\$675,290	\$645,924	\$680,771	\$818,421	\$871,983
Commodities	6,072	6,019	8,750	9,850	11,350
Services & Charges	0	0	300	300	300
Capital Outlay	0	0	0	0	0
Non-Operating	25,649	28,499	39,762	39,762	50,168
<b>Total</b>	<b>\$707,011</b>	<b>\$680,442</b>	<b>\$729,583</b>	<b>\$868,333</b>	<b>\$933,801</b>

#### Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2023</u>	<u>2023</u>	<u>2024</u>
Tactical Sergeant	1.00	1.00	1.00	1.00	1.00
Tactical Officer	4.00	4.00	4.00	5.00	5.00
<b>Grand Total - FT Equivalents</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Tactical Unit Cost Center

#### Goals and Objectives for Calendar Year 2024:

Investigate and suppress drug and gang activity within Woodridge.

Complete alcohol and tobacco license checks to ensure businesses holding tobacco and liquor licenses are not selling these products to underage individuals.

File seized money, vehicles, and property cases with courts and tracked the items through their settlement.

Update the department's Automatic License Plate Reader program through Flock Safety utilizing the Retail Crime Grant.

Continue to expand our community member-based volunteer group that the department administers.

Conduct more Retail Theft Saturation Patrols to reduce the amount of Retail Thefts in town.

#### Accomplishments:

Unit activity is included in the above chart for 2022. The 2023 Unit Activity will be available in January 2024.

Rolled out the department's new Automatic License Plate Reader program.

Conducted tobacco law compliance checks following the Illinois Tobacco Grant.

Participated in the department's Retail Theft grant saturation patrols.

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

We purchased two new Tac Unit vehicles.

One of our members of DuMeg was promoted to Deputy Director.

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Community Outreach Unit Cost Center

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

In the 2023-2024 school year, the police department hopes to re-implement the GRIT educational program using in-person and virtual methods. Those with GRIT possess a unique combination of passion and persistence to overcome challenges and succeed. The program combines many elements of current youth issues, such as social media, peer pressure, and bullying. GRIT also focuses on educating parents regarding the current issues facing our youth.



#### Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2023</u>			<u>2023</u>	<u>2024</u>
Personnel Services*	\$359,587	\$305,946	\$346,641	\$223,679	\$389,794
Commodities	2,593	2,079	2,475	2,500	4,475
Services & Charges	4,286	40,876	83,500	83,500	86,500
Transfers/ Non-Operating	3,206	3,562	4,970	4,970	5,140
<b>Total</b>	<b>\$369,672</b>	<b>\$352,463</b>	<b>\$437,586</b>	<b>\$314,649</b>	<b>\$485,909</b>

#### Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2023</u>			<u>2023</u>	<u>2024</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
<b>Grand Total - FT Equivalents</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Community Outreach Unit Cost Center

---

**Goals and Objectives  
for Calendar Year  
2024:**

Continue to provide active shooter, security assessments, and ALICE training for local Woodridge businesses.

---

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

---

Increase crime prevention outreach to the older adult population.

---

Continue safety awareness drills in area schools, senior living centers, and community gathering points as needed.

---

Continue implementing and improving the neighborhood safety program in collaboration with multi-family housing units.

---

Continue to expand and improve our National Night Out and other community events.

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---

**Accomplishments:**

The Woodridge Police Department hosted National Night Out on August 1 at the Woodridge ARC Pavilion. Several hundred residents attended the event this year.

---

Participated in several statewide IDOT funded awareness and traffic enforcement campaigns throughout the year.

---

Continued to conduct active shooter training and security assessment for area businesses and Village of Woodridge civilian staff.

---

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

---

The Woodridge Police Department received third place for our Illinois Traffic Safety Challenge submission.

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## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Community Services Cost Center

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



#### Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
Personnel Services	\$149,144	\$153,276	\$221,878	\$166,897	\$325,797
Commodities	5,377	2,686	7,180	10,480	7,180
Services/Charges	6,555	7,336	4,000	4,500	4,500
Capital Outlay	0	0	0	0	0
Transfers/ Non-Operating	39,746	47,184	51,298	51,298	53,899
<b>Total</b>	<u>\$200,822</u>	<u>\$210,481</u>	<u>\$284,356</u>	<u>\$233,175</u>	<u>\$391,376</u>

#### Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
CSO	2.00	2.00	3.00	3.00	4.00
<b>Grand Total - FT Equivalents</b>	<u>2.00</u>	<u>2.00</u>	<u>3.00</u>	<u>3.00</u>	<u>4.00</u>

# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

## Community Services Cost Center

### Goals and Objectives for Calendar Year 2024:

Assist patrol officers by responding to many types of non-emergency calls, including parking violations, traffic control, vehicle lock-outs, and animal services functions.

Assist with daily calls for service to allow sworn officers to focus on priority policing initiatives; provide essential non-emergency assistance to the Police Department and Village Hall.

Assist Community Development with property code enforcement.

### Accomplishments:

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

Filled the two vacancies with new CSOs.



**VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET**  
**Community Services Cost Center**

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Parking Complaints	80	74	38	56
Animal Calls	190	194	128	179
Vehicle lock-outs	139	157	121	167
Property Damage Accidents	56	66	67	73
Vehicle Lockouts	139	157	121	167
Fingerprinting	77	96	24	111
Disabled Vehicles	89	106	61	109

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Records Unit Cost Center

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



#### Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i>2021</i>	<i>2022</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
Personnel Services	\$287,280	\$306,474	\$286,137	\$250,649	\$378,342
Commodities	1,365	1,881	2,975	2,500	3,230
Services/Charges	13,519	18,224	25,800	25,800	25,900
Capital Outlay	0	0	0	0	0
<b>Total</b>	<b>\$302,164</b>	<b>\$326,579</b>	<b>\$314,912</b>	<b>\$278,949</b>	<b>\$407,472</b>

#### Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i>2021</i>	<i>2022</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
Records Supervisor	1.00	1.00	1.00	1.00	1.00
Records Assistant	2.00	2.00	2.00	2.00	3.00
<b>Total Full-Time</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>



## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Records Unit Cost Center

---

**Goals and Objectives for Calendar Year 2024:**

Hire a Records Clerk to fill the existing vacancy.

---

Navigate the continuing issues regarding the challenging transition to DuPage County's records management system upgrade, known as the DuPage County Justice Information System (DUJIS).

---

Implement a new ticketing software program.

---

Ensure compliance regarding mental health and response to resistance reporting.

---

Ensure expungement compliance relating to juvenile arrests.

---

Continue to process expungements per state statute.

---

---

**Accomplishments:**

Onboard the new Records supervisor.

---

Maintained high efficiency despite reduced staffing levels due to retirement through shared responsibilities.

---

Completed preparation for transferring records from the current police facility to the future police facility.

---

Completed the transition to NIBRS (National Incident Based Reporting System), which is a new way of capturing and reporting Uniform Crime Statistics to the FBI.

---

**VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET**  
**Records Unit Cost Center**

<b>Documents Processed</b>				
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Reports	4,394	2,584	3,488	2,414
Illinois Vehicle Code Tickets	4,447	4,254	4,011	5,077
Parking Tickets	1,393	1,398	1,745	2,057
<b>Total</b>	<b>9,293</b>	<b>6,875</b>	<b>7,206</b>	<b>9,548</b>

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Training Cost Center

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



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

#### Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2023</u>	<u>2023</u>	<u>2024</u>
Commodities	\$10,233	\$10,155	\$18,000	\$18,000	\$20,000
Services & Charges	22,864	46,725	53,585	61,085	63,585
Capital Outlay	0	0	0	0	0
<b>Total</b>	<b>\$33,097</b>	<b>\$56,880</b>	<b>\$71,585</b>	<b>\$79,085</b>	<b>\$83,585</b>

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Training Cost Center

#### Goals and Objectives for Calendar Year 2024:

Meet all ILETSB standards outlined in the new SAFE-T Act (ongoing).

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

Add drone operator training for department and MERIT use.

Conduct active shooter drills for businesses and schools.

Continue officer wellness and crisis intervention training.

Continue to offer varied training to employees of the Police Department.

Continue to send staff to Leadership related training classes such as Staff and Command.

#### Accomplishments:

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

Added instructors for defensive tactics, wellness, and firearms.

Conducted School Lock Down Drills with all schools, both public and private.

Hired new officers who attended the Police Academy.

Conducted active shooter training for several industrial businesses.

Utilized an unused property to create a temporary training dojo for officers.



## **PUBLIC WORKS**

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

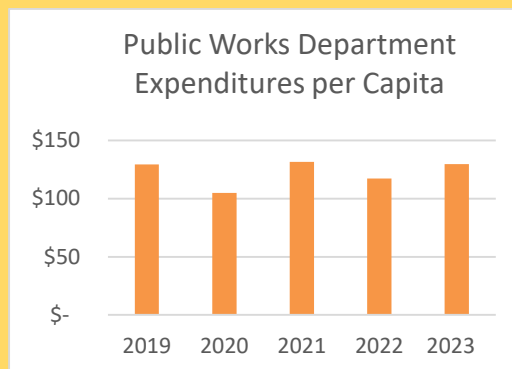
## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Public Works Department Summary

The Public Works Department is headed by the Director of Public Works. The department consists of 33.65 (regularly scheduled full time equivalents) employees along with part-time seasonal employees during the summer months and auxiliary part time seasonal snow plow drivers in the winter months. The department oversees operations under four (4) separate funds each with distinct funding sources which include the General Fund (cost centers listed below), the Water and Sewer Enterprise Fund, the Motor Fuel Tax Fund, and the Municipal Garage Fund (internal service fund).

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

<b>Cost Centers</b>	<b>2024 Budget</b>
	<b>Cost Center Total:</b>
Engineering & Inspection	\$638,882
Facilities Maintenance	743,570
Road Maintenance	1,805,586
Traffic Control	633,847
Forestry Services	538,576
Storm Water Management	735,664
<b>Total Departmental Budget</b>	<b><u>\$5,096,124</u></b>



## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Public Works Department Summary

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**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).

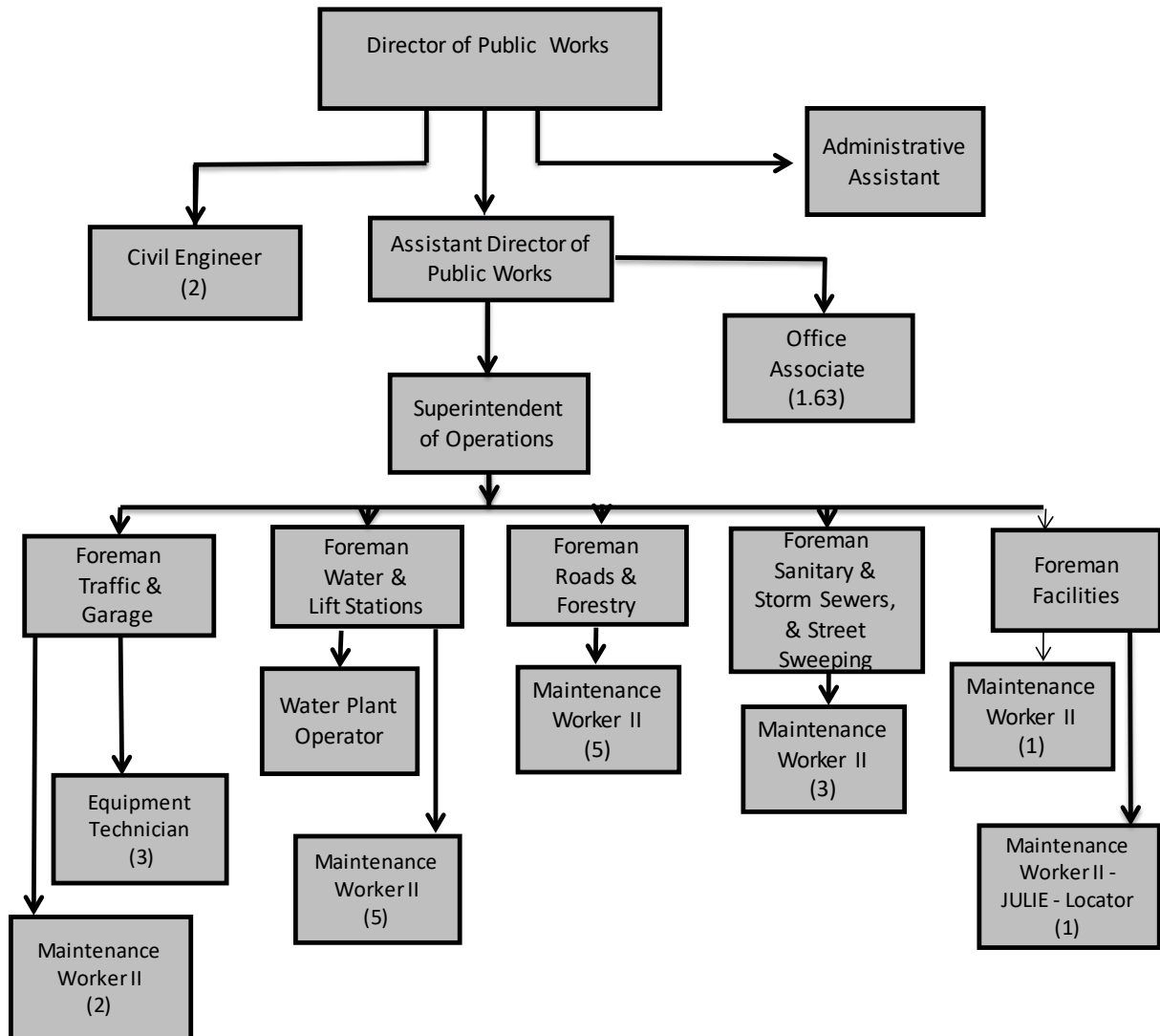
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# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

## Public Works Department Summary

### PUBLIC WORKS DEPARTMENT ORGANIZATIONAL CHART

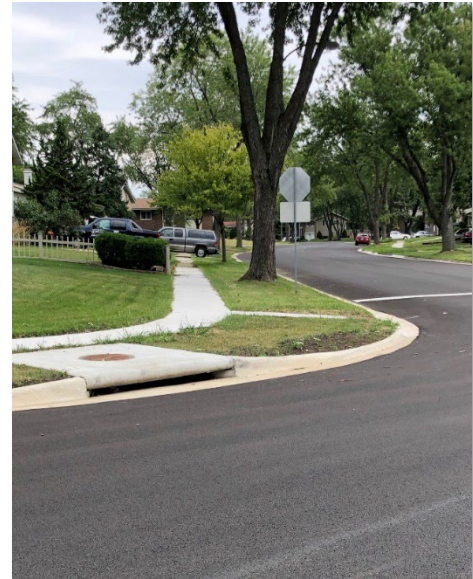


## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Engineering and Inspection Cost Center

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

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



#### Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2023</u>			<u>2023</u>	<u>2024</u>
Personnel	\$246,312	\$274,196	\$282,872	\$270,508	\$328,387
Commodities	1,353	1,067	2,300	1,400	2,300
Services/Charges	420,615	211,862	254,655	248,655	272,790
Capital Outlay	0	0	7,500	6,000	12,000
Transfers/ Non-Operating	13,805	17,756	22,225	22,225	23,405
<b>Total</b>	<b>\$682,085</b>	<b>\$504,881</b>	<b>\$569,552</b>	<b>\$548,788</b>	<b>\$638,882</b>

#### Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2023</u>			<u>2023</u>	<u>2024</u>
Director of Public Works	0.50	0.50	0.50	0.50	0.50
Civil Engineer	0.50	1.50	1.50	1.50	1.50
<b>Grand Total - FT Equivalents</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Engineering and Inspection Cost Center

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**Goals and Objectives for Calendar Year 2024:**

Design and construction engineering of the Calendar 2024 Resurfacing Projects and the Janes Avenue (75th Street to Spring Street) STP Road Resurfacing Project.

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Design review and assistance for Sanitary and Water System Improvement Capital Project

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Design Engineering for various storm water management projects.

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Construction engineering for various subdivision developments.

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**Accomplishments:**

Design and construction engineering of the Calendar 2023 MFT and STP Resurfacing Projects.

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Engineering review of private subdivision and commercial developments.

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

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## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Facilities Maintenance Cost Center

Facility Maintenance is responsible for cleaning, repairs, improvements and compliance requirements for the buildings and grounds for the Plaza Drive Municipal Campus including the Village Hall and Public Works as well as the Janes Avenue Municipal Campus and Police Department. Work is completed by in-house staff and through contractors.

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



#### Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
Personnel	\$140,260	\$169,048	\$167,440	\$156,764	\$181,858
Commodities	48,207	46,102	48,575	36,100	73,975
Services/Charges	210,999	237,835	301,992	260,900	422,950
Capital Outlay	55,232	8,609	0	6,000	49,000
Non-Operating	9,834	10,760	13,122	13,122	15,787
<b>Total</b>	<b>\$464,532</b>	<b>\$472,354</b>	<b>\$531,129</b>	<b>\$472,886</b>	<b>\$743,570</b>

#### Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
Foreman*	0.00	0.00	0.00	1.00	1.00
Facilities Technician	1.00	1.00	1.00	0.00	0.00
Maintenance Worker	0.00	0.00	0.00	1.00	1.00
<b>Total - Full Time</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>
Seasonal (1 Employee)	0.00	0.00	0.23	0.23	0.23
<b>Total - Part Time</b>	<b>0.00</b>	<b>0.00</b>	<b>0.23</b>	<b>0.23</b>	<b>0.23</b>
<b>Grand Total - FT Equivalents</b>	<b>1.00</b>	<b>1.00</b>	<b>1.23</b>	<b>2.23</b>	<b>2.23</b>

*\*The Facilities Foreman position was created in 2023 as the new police station will require additional staffing to maintain the facility.*

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Facilities Maintenance Cost Center

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**Goals and Objectives  
for Calendar Year  
2024:**

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

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

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Complete the design for the Phase II improvements for the current Public Works Building.

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**Accomplishments:**

Completed the rehab of the large vehicle lift in the Public Works Maintenance Garage.

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Completed the replacement of the pedestal lights on the Plaza Drive Municipal Campus.

---

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

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## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Road Maintenance Cost Center

The Public Works Roads Maintenance operations are responsible for 96 center lane miles of roads, 12.5 miles of bike path, and 140 miles of sidewalks throughout the Village.

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

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



#### Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
Personnel	\$665,653	\$670,206	\$644,378	\$624,842	\$677,068
Commodities	134,777	436,189	284,249	259,325	287,325
Services/Charges	363,159	300,068	536,027	560,444	498,050
Capital Outlay	0	4,277	24,000	24,000	30,000
Non-Operating	235,107	248,560	294,894	294,894	313,143
<b>Total</b>	<b>\$1,398,696</b>	<b>\$1,659,625</b>	<b>\$1,783,548</b>	<b>\$1,763,505</b>	<b>\$1,805,586</b>

#### Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
Supt of Operations	0.75	0.75	0.75	0.75	0.75
Foreman	0.75	0.75	0.75	0.75	0.75
Office Associate	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	2.00	2.00	2.00	2.00	2.00
<b>Total - Full Time</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>
Seasonal (3 Employees)	0.69	0.69	0.69	0.69	0.69
<b>Total - Part Time</b>	<b>0.69</b>	<b>0.69</b>	<b>0.69</b>	<b>0.69</b>	<b>0.69</b>
<b>Grand Total - FT Equivalents</b>	<b>5.19</b>	<b>5.19</b>	<b>5.19</b>	<b>5.19</b>	<b>5.19</b>

# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

## Road Maintenance Cost Center

### Goals and Objectives for Calendar Year 2024:

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 and the development of the annual Bikepath Improvement Program.

### Accomplishments:

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



## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Traffic Control Cost Center

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



#### Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
Personnel	\$264,458	\$274,564	\$276,452	\$260,305	\$297,249
Commodities	56,539	72,210	64,825	64,725	67,825
Services/Charges	169,958	124,759	169,700	139,100	183,500
Capital Outlay	0	2,863	4,500	2,500	4,500
Non-Operating	56,918	46,249	83,727	83,728	80,773
<b>Total</b>	<b>\$547,873</b>	<b>\$520,645</b>	<b>\$599,204</b>	<b>\$550,358</b>	<b>\$633,847</b>

#### Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2024</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
<b>Total - Full Time</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>
Seasonal (1 Employee)	0.00	0.23	0.23	0.23	0.23
<b>Total - Part Time</b>	<b>0.00</b>	<b>0.23</b>	<b>0.23</b>	<b>0.23</b>	<b>0.23</b>
<b>Grand Total - FT Equivalents</b>	<b>2.25</b>	<b>2.48</b>	<b>2.48</b>	<b>2.48</b>	<b>2.48</b>



**VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET**  
**Traffic Control Cost Center**

**Goals and Objectives for Calendar Year 2024:**

Continuation of the Roadway Street Name Sign Replacement Program to meet the MUTCD Retro- reflectivity Requirements.

Continuation of LED Streetlight enhancements and meter tracking.

Continuation of the streetlight maintenance and replacement program.

**Accomplishments:**

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

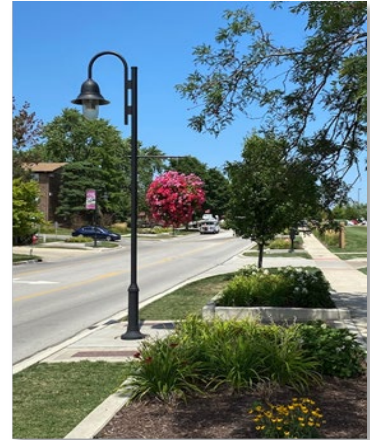
**Sign Program Improvements:**

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

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Forestry Services Cost Center

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



#### Cost Center Summary

	<i>Actual</i> <u>2021</u>	<i>Actual</i> <u>2022</u>	<i>Revised</i> <i>Budget</i> <u>2023</u>	<i>Year-End</i> <i>Estimate</i> <u>2023</u>	<i>Adopted</i> <i>Budget</i> <u>2024</u>
Personnel	\$166,199	\$163,375	\$165,627	\$154,402	\$171,006
Commodities	97,957	24,916	24,438	22,938	35,838
Services/Charges	710,878	222,671	234,500	219,500	266,540
Capital Outlay	0	0	0	0	11,250
Non-Operating	22,096	30,586	50,180	50,180	53,942
<b>Total</b>	<b>\$997,130</b>	<b>\$441,548</b>	<b>\$474,745</b>	<b>\$447,020</b>	<b>\$538,576</b>

#### Personnel Summary

	<i>Actual</i> <u>2021</u>	<i>Actual</i> <u>2022</u>	<i>Revised</i> <i>Budget</i> <u>2023</u>	<i>Year-End</i> <i>Estimate</i> <u>2023</u>	<i>Adopted</i> <i>Budget</i> <u>2024</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
<b>Grand Total - FT Equivalents</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Forestry Services Cost Center

#### Goals and Objectives for Calendar Year 2024:

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.

Monitor the health and establishmet of the newly planted landscape and trees on the Janes Avenue Municipal Campus.

#### Accomplishments:

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

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Stormwater Management Cost Center

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

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



#### Cost Center Summary

	<i>Actual</i> <u>2021</u>	<i>Actual</i> <u>2022</u>	<i>Revised</i> <i>Budget</i> <u>2023</u>	<i>Year-End</i> <i>Estimate</i> <u>2023</u>	<i>Adopted</i> <i>Budget</i> <u>2024</u>
Personnel	\$389,905	\$390,499	\$446,675	\$385,675	\$423,626
Commodities	27,993	30,819	41,038	37,250	41,038
Services/Charges	128,840	90,582	196,237	171,474	205,100
Capital Outlay	23,434	0	0	0	0
Non-Operating	40,750	48,654	54,797	54,797	65,900
<b>Total</b>	<b>\$610,976</b>	<b>\$560,554</b>	<b>\$738,747</b>	<b>\$649,196</b>	<b>\$735,664</b>

#### Personnel Summary

	<i>Actual</i> <u>2021</u>	<i>Actual</i> <u>2022</u>	<i>Revised</i> <i>Budget</i> <u>2023</u>	<i>Year-End</i> <i>Estimate</i> <u>2023</u>	<i>Adopted</i> <i>Budget</i> <u>2024</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
<b>Total - Full Time</b>	<b>3.25</b>	<b>3.25</b>	<b>3.25</b>	<b>3.25</b>	<b>3.25</b>
Seasonal (1 Employee)	0.00	0.23	0.23	0.23	0.23
<b>Total - Part Time</b>	<b>0.00</b>	<b>0.23</b>	<b>0.23</b>	<b>0.23</b>	<b>0.23</b>
<b>Grand Total - FT Equivalents</b>	<b>3.25</b>	<b>3.48</b>	<b>3.48</b>	<b>3.48</b>	<b>3.48</b>

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Stormwater Management Cost Center

**Goals and Objectives for Calendar Year 2024:**

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

Televise and line various sections of CMP storm sewer main.

Annual roadway catch basin cleaning program to remove debris and improve storm water intake systems (approximately 6 to 8 years to complete full cycle of catch basins).

Continuous upkeep and inspections to assure storm water holding facilities (Retention / Detention / Storm Sewer) and waterways are functioning during rain events.

Identify and support capital improvements such as stream bank stabilization and creek improvements and storm sewer repairs with Grant Funding.

**Accomplishments:**

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

## **DEBT SERVICE, REBATES & INTERFUND TRANSFERS**

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

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Transfers/Rebates Cost Center



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

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

#### Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2023</u>	<u>2023</u>	<u>2024</u>
Rebates	\$309,321	\$399,564	\$545,000	\$500,000	\$500,000
Debt Service	0	0	0	0	0
Transfers - Police Pension	5,083,769	5,190,288	4,030,986	4,030,986	4,048,509
Transfers- Water/Sewer	0	3,800,000	1,000,000	1,000,000	0
<b>Total</b>	<u>\$5,393,090</u>	<u>\$9,389,852</u>	<u>\$5,575,986</u>	<u>\$5,530,986</u>	<u>\$4,548,509</u>

## **STATE DRUG ENFORCEMENT FUND - #201**

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

- Fund Summary
- Expense Summary



**Village of Woodridge  
State Drug Enforcement Fund #201  
Fund Summary**

	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Adopted 2024</b>
<b>Fund Balance, January 1</b>	<b>\$ 519,774</b>	<b>\$ 573,403</b>	<b>\$ 586,380</b>	<b>\$ 547,180</b>
<b>Revenues</b>				
State Drug Enforcement	\$ 7,256	\$ 160	\$ 4,500	\$ -
DUI Fines	\$ 7,256	\$ 2,220	\$ 5,500	\$ -
Seizures	\$ 7,256	\$ 8,666	\$ -	\$ -
Interest	\$ 229	\$ 4,155	\$ 20,000	\$ 20,000
Miscellaneous	\$ 32,710	\$ -	\$ 20,000	\$ -
<b>Total Revenues*</b>	<b>\$ 54,706</b>	<b>\$ 15,201</b>	<b>\$ 50,000</b>	<b>\$ 20,000</b>
<b>Expenditures</b>				
Public Safety	\$ 1,077	\$ 2,224	\$ 89,200	\$ 79,168
<b>Total Expenditures</b>	<b>\$ 1,077</b>	<b>\$ 2,224</b>	<b>\$ 89,200</b>	<b>\$ 79,168</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 53,629</b>	<b>\$ 12,977</b>	<b>\$ (39,200)</b>	<b>\$ (59,168)</b>
Transfer Fund Balance to new Federal Fund 202	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance, December 31</b>	<b>\$ 573,403</b>	<b>\$ 586,380</b>	<b>\$ 547,180</b>	<b>\$ 488,012</b>

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### State Drug Enforcement Fund

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



#### Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2023</u>	<u>2023</u>	<u>2024</u>
Commodities	\$0	\$693	\$1,000	\$1,000	\$1,000
Services & Charges	1,077	1,531	2,500	3,200	\$3,168
Capital Outlay	0	0	0	85,000	75,000
Internal Services/Other	0	0	0	0	0
<b>Total</b>	<b>\$1,077</b>	<b>\$2,224</b>	<b>\$3,500</b>	<b>\$89,200</b>	<b>\$79,168</b>

#### Goals and Objectives for Calendar Year 2024:

Continue proactive and educational initiatives combating gangs and drugs (ongoing).

Aggressively investigate federal, state, and local narcotics violations (ongoing).

Seize assets resulting from criminal investigations and arrests (ongoing).

Enforce DUI-related offenses (ongoing).

#### Accomplishments:

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

Successfully investigated and prosecuted multiple narcotics and gang-related offenses.

Participated in numerous DUI enforcement and traffic safety campaigns.

Conducted tobacco, liquor, and synthetic cannabis inspections and awareness to retailers.



## **FEDERAL DRUG ENFORCEMENT FUND - #202**

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

- Fund Summary
- Expense Summary

**Village of Woodridge**  
**Federal Drug Enforcement Fund #202**  
**Fund Summary**

	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Adopted 2024</b>
<b>Fund Balance, January 1</b>	<b>\$ 670,002</b>	<b>\$ 649,578</b>	<b>\$ 287,887</b>	<b>\$ 252,287</b>
<b>Revenues</b>				
Seizures	\$ -	\$ 172,071	\$ 30,000	\$ -
Interest	\$ 346	\$ 6,113	\$ 10,000	\$ 10,000
Miscellaneous	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues*</b>	<b>\$ 346</b>	<b>\$ 178,184</b>	<b>\$ 40,000</b>	<b>\$ 10,000</b>
<b>Expenditures</b>				
Public Safety	\$ 20,770	\$ 539,875	\$ 75,600	\$ 66,100
<b>Total Expenditures</b>	<b>\$ 20,770</b>	<b>\$ 539,875</b>	<b>\$ 75,600</b>	<b>\$ 66,100</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (20,424)</b>	<b>\$ (361,691)</b>	<b>\$ (35,600)</b>	<b>\$ (56,100)</b>
Transfer to Capital Projects Fund	\$ -	\$ (500,000)	\$ -	\$ -
<b>Fund Balance, December 31</b>	<b>\$ 649,578</b>	<b>\$ 287,887</b>	<b>\$ 252,287</b>	<b>\$ 196,187</b>

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Federal Drug Enforcement Fund

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



#### Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2023</u>	<u>2023</u>	<u>2024</u>
Commodities	\$519	\$290	\$6,600	\$6,600	\$6,600
Services & Charges	0	0	500	500	500
Capital Outlay	11,751	31,085	60,000	60,000	50,500
Internal Services/Other	8,500	508,500	8,500	8,500	8,500
<b>Total</b>	<b>\$20,770</b>	<b>\$539,876</b>	<b>\$75,600</b>	<b>\$75,600</b>	<b>\$66,100</b>

#### Goals and Objectives for Calendar Year 2024:

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

#### Accomplishments:

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

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

Successfully investigated and prosecuted numerous narcotics and gang-related offenses.



## **CHARITABLE CONTRIBUTIONS FUND - #206**

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

- Fund Summary
- Expense Summary



**Village of Woodridge**  
**Charitable Contributions Fund #206**  
**Fund Summary**

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Estimated 2023</u>	<u>Adopted 2024</u>
<b>Fund Balance, January 1</b>	<b>\$ 310,754</b>	<b>\$ 311,521</b>	<b>\$ 312,935</b>	<b>\$ 320,935</b>
<b>Revenues</b>				
Interest	\$ 767	\$ 1,414	\$ 10,000	\$ 10,000
Miscellaneous	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 767</b>	<b>\$ 1,414</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>Expenditures</b>				
General Government	\$ -	\$ -	\$ 2,000	\$ 3,500
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 3,500</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 767</b>	<b>\$ 1,414</b>	<b>\$ 8,000</b>	<b>\$ 6,500</b>
<b>Fund Balance, December 31</b>	<b>\$ 311,521</b>	<b>\$ 312,935</b>	<b>\$ 320,935</b>	<b>\$ 327,435</b>

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 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.



#### Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
	<u>2023</u>			<u>2023</u>	<u>2024</u>
Non-Operating	\$0	\$0	\$3,500	\$2,000	\$3,500
<b>Total</b>	<u>\$0</u>	<u>\$0</u>	<u>\$3,500</u>	<u>\$2,000</u>	<u>\$3,500</u>

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**Accomplishments:**      Provided college scholarships to youth residents

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Provided grants to support community groups

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**Goals and Objectives:**      Provide financial support through college scholarships awarded to youth residents that are pursuing higher education

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Promote civic involvement through providing grants of support to community groups

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## **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
- Expense Summary

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

	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Adopted 2024</b>
<b>Fund Balance, January 1</b>	<b>\$ 2,089,552</b>	<b>\$ 2,929,389</b>	<b>\$ 3,722,259</b>	<b>\$ 2,621,401</b>
<b>Revenues</b>				
Local Gasoline Tax	\$ 463,858	\$ 454,491	\$ 502,400	\$ 475,000
Intergovernmental	\$ 2,058,193	\$ 2,068,587	\$ 1,460,700	\$ 1,500,903
Interest	\$ 15,656	\$ 44,021	\$ 100,000	\$ 100,000
Miscellaneous	\$ 32,619	\$ 14,411	\$ 12,000	\$ 30,000
<b>Total Revenues</b>	<b>\$ 2,570,326</b>	<b>\$ 2,581,510</b>	<b>\$ 2,075,100</b>	<b>\$ 2,105,903</b>
<b>Expenditures</b>				
Street Salt Purchase		\$ -	\$ -	\$ -
Highways & Streets	\$ 1,730,489	\$ 1,788,640	\$ 3,175,958	\$ 3,115,655
<b>Total Expenditures</b>	<b>\$ 1,730,489</b>	<b>\$ 1,788,640</b>	<b>\$ 3,175,958</b>	<b>\$ 3,115,655</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 839,837</b>	<b>\$ 792,870</b>	<b>\$ (1,100,858)</b>	<b>\$ (1,009,752)</b>
<b>Other Financing Sources</b>				
<b>Operating Transfers In</b>				
General Fund - 1 cent Local Gas Tax	\$ -	\$ -	\$ -	\$ -
General Fund	\$ -	\$ -	\$ -	\$ -
<b>Operating Transfers Out</b>				
General Fund	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>\$ 839,837</b>	<b>\$ 792,870</b>	<b>\$ (1,100,858)</b>	<b>\$ (1,009,752)</b>
<b>Fund Balance, December 31</b>	<b>\$ 2,929,389</b>	<b>\$ 3,722,259</b>	<b>\$ 2,621,401</b>	<b>\$ 1,611,649</b>

**MOTOR FUEL TAX FUND**  
**Five Year Projections**  
**Summary**

	Actual 2021	Actual 2022	Budget 2023	Year-End 2023	Budget 2024	2025	2026	2027	2028
<b>Beginning Balance</b>	\$ 2,089,549	\$ 2,929,389	\$ 3,722,257	\$ 3,722,257	\$ 2,621,399	\$ 1,611,647	\$ 1,146,061	\$ 1,280,946	\$ 1,416,317
<b>Revenues</b>									
Motor Fuel Tax	\$ 780,036	\$ 772,155	\$ 868,642	\$ 794,600	\$ 800,664	\$ 788,654	\$ 776,824	\$ 765,171	\$ 753,694
Transportation Renewal Allocation	553,851	572,125	649,002	666,100	700,239	689,735	679,389	669,199	659,161
Local Gas Tax	463,858	454,491	500,000	502,400	475,000	500,000	500,000	500,000	540,500
IL Capital Bill - Rebuild IL (DCEO)	724,306	724,306	-	-	0	0	0	0	0
Grants	0	-	-	-	0	0	0	0	0
BNSF/IDOT Woodward	0	-	-	-	0	0	0	0	0
Interest/Other Revenue	15,656	44,021	26,192	100,000	100,000	101,000	102,010	103,030	104,060
83rd St/Darien Contribution	0	-	-	-	0	0	0	0	0
Reimbursement- Lisle Township	\$ -	\$ -	\$ -	\$ -	0	0	0	0	0
TIF Reimbursement for 83rd St Resurfacing	\$ -	\$ -	\$ -	\$ -	0	0	0	0	0
Resident Participation	32,620	14,411	30,000	12,000	30,000	30,000	30,000	30,000	30,000
<b>Total Revenues</b>	\$ 2,570,327	\$ 2,581,509	\$ 2,073,836	\$ 2,075,100	\$ 2,105,903	\$ 2,109,389	\$ 2,088,223	\$ 2,067,400	\$ 2,087,415
<b>Capital Expenses</b>									
MFT Resurfacing (Full and Minor Depth Resurface)	\$ -	\$ -	\$ -	\$ -	\$ 1,351,631	\$ 1,681,760	\$ 1,923,338	\$ 1,902,029	\$ 1,881,044
Alternate Work - Annual MFT Contract	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -
2023 MFT Resurfacing-Prior year Carry-over	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
2022 MFT Resurfacing - Prior Year Carry-over	\$ -	\$ 1,499,859	\$ 186,327	\$ 186,327	\$ -	\$ -	\$ -	\$ -	\$ -
2021 MFT Resurfacing - Prior Year Carry-over	\$ 1,412,384	\$ 14,233	\$ 173,820	\$ 173,820	\$ -	\$ -	\$ -	\$ -	\$ -
MFT Resurfacing - Rollover	\$ 14,426	\$ 14,408	\$ 14,408	\$ 14,408	\$ -	\$ -	\$ -	\$ -	\$ -
Rebuild IL Project	\$ -	\$ -	\$ 2,672,917	\$ 2,522,385	\$ 286,000	\$ -	\$ -	\$ -	\$ -
Resident Participation	\$ -	\$ -	\$ 30,000	\$ 12,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
General Fund Surplus Usage Allotment	\$ -	\$ -	\$ 167,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Traffic Signal Interconnect: Center &amp; Plaza, Janes, 71st</b> FY13: \$ (STP \$350,000, Local \$150,000) (partial rollover)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>83rd St LAFO (I355 to Lemont) Woodridge/Darien</b> Construction (STP 855,634; Woodridge 260,357; Darien 106,343)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Woodward STP-LAPP</b> Design Engineering in 101-3420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$1,093,413 (STP-\$765,389 + Local Share-\$328,024) (Re-Budget)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waiting for State - Rollover									
71st Street Bridge over I355 (STP-\$164,339 + Local Share-\$70,431) moved to #301 in 2013-14	\$ -	\$ -	\$ 52,946	\$ 52,946	\$ -	\$ -	\$ -	\$ -	\$ -
<b>71st Street LAFO (Janes Ave to Woodward) (partial rollover)</b> (STP-\$268,200 + Local Share-\$114,943)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Janeswood Drive LAPP (I55 to Internationale)</b> Local Construction (Does not include Grant to date)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Route 53 Pat Sidewalk Construction</b> North Segment	\$ -	\$ -	\$ 48,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Woodward Avenue LAFO (I55 to International)</b> (STP-\$567,858 + Local Share-\$243,369)	\$ -	\$ -	\$ 55,819	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Woodward Avenue LAFO (Wheeler- 75th St)</b> (STP \$672,252, Local Share \$288,108)	\$ -	\$ -	\$ -	\$ 32,515	\$ 23,305	\$ -	\$ -	\$ -	\$ -
<b>Woodridge Drive (Center Drive to 75th)</b> (STP-\$367,263 + Local Share-\$157,398)	\$ -	\$ 48,456	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Woodridge Drive (Hobson Road to Center Drive)</b> (STP \$1,211,000 + Local Share \$519,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 863,215	\$ -	\$ -	\$ -
<b>Internationale Parkway LAFO (Beaudin - Woodward) HPP Patching Bill:</b> Total Construction = 1,046,802 Construction ( Woodridge 314,040; STP 655,010; HPP 77,752)	\$ -	\$ -	\$ 114,400	\$ 114,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>83rd Street STP (Rt. 53 to Janes Avenue)</b> (STP \$280,236; Local \$256,448)	\$ -	\$ -	\$ 148,194	\$ -	\$ 24,340	\$ -	\$ -	\$ -	\$ -
<b>83rd Street Bridge Deck</b>	\$ -	\$ -	\$ 50,452	\$ 50,452	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Janes Avenue (Center Drive to 75th)</b> STP Project: Total \$495,000; STP \$321,750; Local \$173,250)	\$ -	\$ -	\$ 27,172	\$ 17,105	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Janes Avenue (75th to Waterbury)</b> (STP \$1,253,000; Local Share 537,000)	\$ -	\$ -	\$ -	\$ -	\$ 900,379	\$ -	\$ -	\$ -	\$ -
Salt Purchase	\$ 318,087	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Audit Entries</b>	\$ (14,407)	\$ 211,685	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Purchases</b>	\$ 1,730,490	\$ 1,788,640	\$ 3,741,455	\$ 3,175,958	\$ 3,115,655	\$ 2,574,975	\$ 1,953,338	\$ 1,932,029	\$ 1,911,044
<b>Surplus/Deficit</b>	\$ 839,837	\$ 792,869	\$ (1,667,619)	\$ (1,100,858)	\$ (1,009,752)	\$ (465,586)	\$ 134,885	\$ 135,371	\$ 176,371
<b>ENDING BALANCE</b>	\$ 2,929,389	\$ 3,722,257	\$ 2,054,638	\$ 2,621,399	\$ 1,611,647	\$ 1,146,061	\$ 1,280,946	\$ 1,416,317	\$ 1,592,687

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Motor Fuel Tax Fund

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



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

#### Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2023</u>	<u>2023</u>	<u>2024</u>
Commodities	\$0	\$0	\$0	\$0	\$0
Capital Outlay	1,730,489	1,788,640	3,741,455	3,175,958	3,115,655
Non-Operating	0	0	0	0	0
<b>Total</b>	<u>\$1,730,489</u>	<u>\$1,788,640</u>	<u>\$3,741,455</u>	<u>\$3,175,958</u>	<u>\$3,115,655</u>

#### Goals and Objectives for Calendar Year 2024:

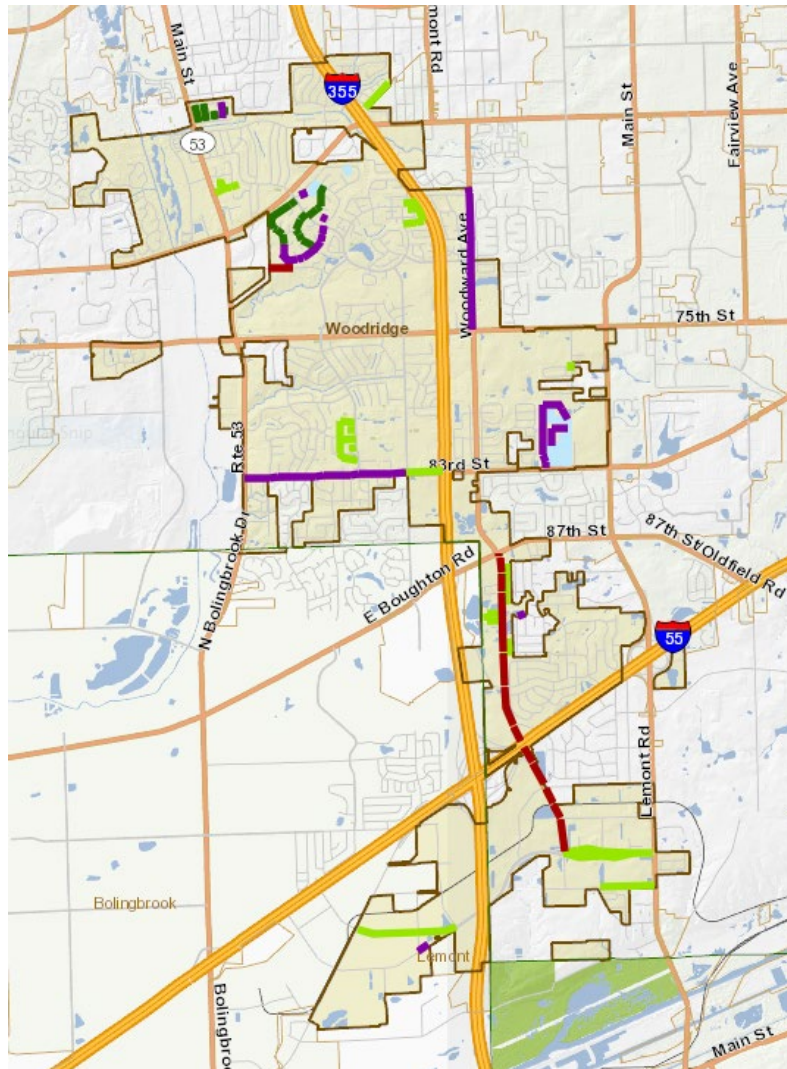
Continue ongoing evaluation and modification to types of treatments and cycle of treatments to assure continued fiscal stability of the MFT fund and appropriate level of service to the Village's roads.

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

# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

## Motor Fuel Tax Fund

### 2023: Completed Roadway Projects



#### Capital Improvement Projects

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





## **SPECIAL SERVICE AREA #1 FUND - #240**

### **Seven Bridges**

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

- Fund Summary
- Expense Summary

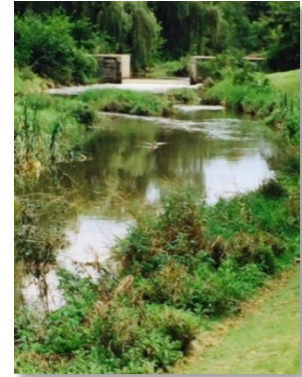
**Village of Woodridge**  
**Special Service Area #1 Fund #240**  
**Fund Summary**

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Estimated 2023</u>	<u>Adopted 2024</u>
<b>Fund Balance, January 1</b>	<b>\$ 564,894</b>	<b>\$ 604,025</b>	<b>\$ 647,226</b>	<b>\$ 706,726</b>
<b>Revenues</b>				
Taxes	\$ 39,821	\$ 41,091	\$ 42,000	\$ 43,150
Interest	\$ 910	\$ 3,710	\$ 20,000	\$ 20,000
<b>Total Revenues</b>	<b>\$ 40,731</b>	<b>\$ 44,801</b>	<b>\$ 62,000</b>	<b>\$ 63,150</b>
<b>Expenditures</b>				
General Government	\$ 1,600	\$ 1,600	\$ 2,500	\$ 2,500
<b>Total Expenditures</b>	<b>\$ 1,600</b>	<b>\$ 1,600</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 39,131</b>	<b>\$ 43,201</b>	<b>\$ 59,500</b>	<b>\$ 60,650</b>
<b>Fund Balance, December 31</b>	<b>\$ 604,025</b>	<b>\$ 647,226</b>	<b>\$ 706,726</b>	<b>\$ 767,376</b>

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Special Service Area #1 – Seven Bridges

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



#### Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2023</u>	<u>2023</u>	<u>2024</u>
Services/Charges	\$1,600	\$1,600	\$2,500	\$2,500	\$2,500
Capital Outlay	0	0	0	0	0
<b>Total</b>	<u>\$1,600</u>	<u>\$1,600</u>	<u>\$2,500</u>	<u>\$2,500</u>	<u>\$2,500</u>

#### Goals and Objectives for Calendar Year 2024:

Conduct regular inspections

Remove any vegetation growing through the gabion baskets

Repair concrete as needed

#### Accomplishments:

Conducted regular inspections



## **SPECIAL SERVICE AREA #3 FUND - #241**

### **Richfield Place**

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

- Fund Summary
- Expense Summary

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

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Estimated 2023</u>	<u>Adopted 2024</u>
<b>Fund Balance, January 1</b>	<u><b>\$ 61,465</b></u>	<u><b>\$ 66,656</b></u>	<u><b>\$ 72,227</b></u>	<u><b>\$ 78,227</b></u>
<b>Revenues</b>				
Taxes	\$ 7,104	\$ 7,270	\$ 5,700	\$ 7,634
Interest	\$ 42	\$ 255	\$ 2,500	\$ 2,500
<b>Total Revenues</b>	<u><b>\$ 7,146</b></u>	<u><b>\$ 7,525</b></u>	<u><b>\$ 8,200</b></u>	<u><b>\$ 10,134</b></u>
<b>Expenditures</b>				
General Government	\$ 455	\$ 454	\$ 700	\$ 4,700
<b>Total Expenditures</b>	<u><b>\$ 455</b></u>	<u><b>\$ 454</b></u>	<u><b>\$ 700</b></u>	<u><b>\$ 4,700</b></u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u><b>\$ 6,691</b></u>	<u><b>\$ 7,071</b></u>	<u><b>\$ 7,500</b></u>	<u><b>\$ 5,434</b></u>
<b>Other Financing Sources</b>				
<b>Operating Transfers Out</b>				
General Fund	\$ (1,500)	\$ (1,500)	\$ (1,500)	\$ (1,500)
<b>Total Other Financing Sources</b>	<u><b>\$ (1,500)</b></u>	<u><b>\$ (1,500)</b></u>	<u><b>\$ (1,500)</b></u>	<u><b>\$ (1,500)</b></u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<u><b>\$ 5,191</b></u>	<u><b>\$ 5,571</b></u>	<u><b>\$ 6,000</b></u>	<u><b>\$ 3,934</b></u>
<b>Fund Balance, December 31</b>	<u><u><b>\$ 66,656</b></u></u>	<u><u><b>\$ 72,227</b></u></u>	<u><u><b>\$ 78,227</b></u></u>	<u><u><b>\$ 82,161</b></u></u>

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Special Service Area #3 – Richfield Place

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



#### Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2023</u>	<u>2023</u>	<u>2024</u>
Services/Charges	\$455	\$454	\$2,700	\$700	\$2,700
Capital Outlay	0	0	2,000	0	2,000
Non-Operating Transfer	1,500	1,500	1,500	1,500	1,500
<b>Total</b>	<u>\$1,955</u>	<u>\$1,954</u>	<u>\$6,200</u>	<u>\$2,200</u>	<u>\$6,200</u>

#### Goals and Objectives for Calendar Year 2024:

Regular inspection

Maintenance

Pull and repair pumps as needed

#### Accomplishments:

Regular system inspection

Maintenance





## **SPECIAL SERVICE AREA #5 FUND - #242**

### **Timbers Edge**

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

- Fund Summary
- Expense Summary

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

	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Adopted 2024</b>
<b>Fund Balance, January 1</b>	<b>\$ 19,174</b>	<b>\$ 23,715</b>	<b>\$ 31,301</b>	<b>\$ 35,371</b>
<b>Revenues</b>				
Taxes	\$8,293	\$8,377	\$6,870	\$8,796
Interest	\$15	\$87	\$1,000	\$1,000
<b>Total Revenues</b>	<b>\$ 8,308</b>	<b>\$ 8,464</b>	<b>\$ 7,870</b>	<b>\$ 9,796</b>
<b>Expenditures</b>				
General Government	\$3,767	\$878	\$3,800	\$3,800
<b>Total Expenditures</b>	<b>\$ 3,767</b>	<b>\$ 878</b>	<b>\$ 3,800</b>	<b>\$ 3,800</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 4,541</b>	<b>\$ 7,586</b>	<b>\$ 4,070</b>	<b>\$ 5,996</b>
<b>Other Financing Sources</b>				
<b>Operating Transfers Out</b>				
General Fund				
<b>Total Other Financing Sources</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>\$ 4,541</b>	<b>\$ 7,586</b>	<b>\$ 4,070</b>	<b>\$ 5,996</b>
<b>Fund Balance, December 31</b>	<b>\$ 23,715</b>	<b>\$ 31,301</b>	<b>\$ 35,371</b>	<b>\$ 41,367</b>

VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET
Special Service Area #5 – Timbers Edge

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

Fund Summary					
	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<i>2021</i>	<i>2022</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
Services/Charges	\$3,767	\$878	\$2,000	\$3,800	\$3,800
Capital Outlay	0	0	0	0	0
Non-Operating Transfer	0	0	0	0	0
<b>Total</b>	<u>\$3,767</u>	<u>\$878</u>	<u>\$2,000</u>	<u>\$3,800</u>	<u>\$3,800</u>

Goals and Objectives for Calendar Year 2024:	Conduct regular inspection (ongoing)
	Storm water detention pond maintenance (ongoing)



## **CAPITAL PROJECTS FUND - #301**

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

- Fund Summary
- Five Year Projections
- Expense Summary

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

	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Adopted 2024</b>
<b>Fund Balance, January 1</b>	<b>\$ 14,495,391</b>	<b>\$ 33,130,422</b>	<b>\$ 24,404,658</b>	<b>\$ 9,418,109</b>
<b>Revenues</b>				
Reinvestment Sales Tax	\$ 1,164,578	\$ 1,277,995	\$ 1,270,650	\$ 1,280,500
Space Needs Sales Tax	\$ 1,164,578	\$ 1,277,995	\$ 1,270,650	\$ 1,280,500
Grant Revenue	\$ 6,229	\$ 140,500	\$ 115,977	\$ 20,000
Intergovernmental	\$ 1,310,061	\$ 1,478,378	\$ 1,531,440	\$ 1,496,429
Charges for Services	\$ 1,243	\$ -	\$ -	\$ -
Interest	\$ 31,712	\$ 526,777	\$ 730,000	\$ 600,000
Miscellaneous	\$ 157,327	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 3,835,727</b>	<b>\$ 4,701,645</b>	<b>\$ 4,918,717</b>	<b>\$ 4,677,429</b>
<b>Expenditures</b>				
Services & Charges (includes rebates)	\$ 493,427	\$ 369,892	\$ 482,799	\$ 420,000
Capital Expenditures	\$ 2,307,891	\$ 11,149,630	\$ 17,045,453	\$ 8,023,000
<b>Total Expenditures</b>	<b>\$ 2,801,318</b>	<b>\$ 11,519,522</b>	<b>\$ 17,528,252</b>	<b>\$ 8,443,000</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 1,034,409</b>	<b>\$ (6,817,877.00)</b>	<b>\$ (12,609,535.00)</b>	<b>\$ (3,765,571.00)</b>
<b>Other Financing Sources</b>				
<b>Transfers In</b>				
General Fund	\$ -	\$ 500,000	\$ -	\$ -
Garage Fund	\$ -	\$ -	\$ -	\$ -
Bond Proceeds/Premium	\$ 20,000,000		\$ -	\$ -
<b>Transfers Out</b>				
Debt Service Fund	\$ (2,399,379)	\$ (2,407,887)	\$ (2,377,014)	\$ (2,386,342)
<b>Total Other Financing Sources</b>	<b>\$ 17,600,621</b>	<b>\$ (1,907,887)</b>	<b>\$ (2,377,014)</b>	<b>\$ (2,386,342)</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>\$ 18,635,030</b>	<b>\$ (8,725,764)</b>	<b>\$ (14,986,549)</b>	<b>\$ (6,151,913)</b>
<b>Fund Balance, December 31</b>	<b>\$ 33,130,422</b>	<b>\$ 24,404,658</b>	<b>\$ 9,418,109</b>	<b>\$ 3,266,196</b>

# **CAPITAL PROJECTS FUND**

## **Five Year Projections**

	Actual 2021	Actual 2022	Budget 2023	Year- End 2023	Budget 2024	2025	2026	2027	2028
<b>Beginning Balance</b>	14,495,391	\$33,130,423	\$24,404,659	\$24,404,659	\$9,418,110	\$3,266,197	\$3,054,752	\$2,850,138	\$3,726,079
<b>Revenues</b>	23,835,727	5,201,645	15,218,796	4,918,717	4,677,429	4,728,038	4,808,866	4,935,917	5,018,532
<b>Capital Expenses</b>	2,548,733	11,403,484	20,213,664	17,389,725	8,343,000	1,339,500	1,405,000	450,000	1,060,000
<b>Debt Service, Rebate:</b>	2,651,962	2,523,925	2,515,541	2,515,541	2,486,342	3,599,982	3,608,480	3,609,976	3,618,723
<b>Surplus/Deficit</b>	\$18,635,032	(\$8,725,764)	(\$7,510,410)	(\$14,986,549)	(\$6,151,913)	(\$211,444)	(\$204,614)	\$875,941	\$339,809
<b>ENDING BALANCE</b>	<b>\$33,130,423</b>	<b>\$24,404,659</b>	<b>\$16,894,249</b>	<b>\$9,418,110</b>	<b>\$3,266,197</b>	<b>\$3,054,752</b>	<b>\$2,850,138</b>	<b>\$3,726,079</b>	<b>\$4,065,888</b>



**CAPITAL PROJECTS FUND**  
**Five Year Projections**  
**Revenues**

<b>Revenue Source</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>Year-End 2023</b>	<b>Budget 2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Income Tax	\$436,424	\$556,595	\$515,786	\$541,097	\$573,854	\$579,593	\$585,388	\$591,242	\$597,155
Home Rule Sales Tax-Reinvestment	1,182,381	1,297,416	1,325,000	1,290,000	1,300,000	1,326,000	1,352,520	1,379,570	1,407,162
Home Rule Sales Tax-Facilities	1,182,381	1,297,416	1,325,000	1,290,000	1,300,000	1,326,000	1,352,520	1,379,570	1,407,162
Less: Home Rule Sales Tax Fee - State of IL	(35,607)	(38,842)	(39,750)	(38,700)	(39,000)	(39,780)	(40,576)	(41,387)	(42,215)
Tower Rental	311,737	237,811	301,985	240,000	245,000	249,900	254,898	259,996	265,196
Interest Income	31,712	526,777	222,600	730,000	600,000	612,000	624,240	636,725	649,459
Reimbursement-Darien	-	-	-	-	-	5,500	5,500	5,500	5,500
Reimbursements - Residents	1,243	1,243	-	1,243	-	-	-	-	-
Reimbursment-75th/Frontage Rd Resurfacing	-	-	-	-	-	-	-	-	-
Reimbursement-Town Centre Parking Lot	-	-	-	-	-	-	-	-	-
Reimbursement-Pk District Share of Bond	561,900	563,713	568,175	568,175	672,575	668,825	674,375	724,700	729,113
Reimbursements - Other	-	119,016	-	13,225	5,000	-	-	-	-
Miscellaneous Grants	-	500	-	-	-	-	-	-	-
State Grants	6,229	140,000	-	115,977	20,000	-	-	-	-
Developer Contributions	-	-	-	167,700	-	-	-	-	-
Transfer from Garage Fund for Facility Needs	-	-	-	-	-	-	-	-	-
Transfer from Federal Drug Enf. For Facilities	-	500,000	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-
Janes Ave. TIF Disbursement	-	-	-	-	-	-	-	-	-
2019 Bond Proceeds - Facility Improvement Project	-	-	-	-	-	-	-	-	-
2021 Bond Proceeds - Facility Improvement Project	20,157,327	-	-	-	-	-	-	-	-
2023 Bond Proceeds - Facility Improvement Project	-	-	11,000,000	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$23,835,727</b>	<b>\$5,201,645</b>	<b>\$15,218,796</b>	<b>\$4,918,717</b>	<b>\$4,677,429</b>	<b>\$4,728,038</b>	<b>\$4,808,866</b>	<b>\$4,935,917</b>	<b>\$5,018,532</b>

**CAPITAL PROJECTS FUND**  
**Five Year Projections**  
**Expenses**

Project	Actual 2021	Actual 2022	Budget 2023	Year-End Estimate 2023	Budget 2024	2025	2026	2027	2028
63rd Street Regrading/Stabilization									
63rd Street Storm Water Project									
75th Street Frontage Road (Janes to Westview) Resurfacing					500,000				
83rd St. Bridge Improvements – Design & Construction Engineering	602								
83rd St. Bridge Improvements – Construction				50,453					
83rd St. Resurfacing – Design Eng.									
AMAG Advent Panel Upgrades			30,000						30,000
Annual Police Vehicle Changeover			50,000		35,000	35,000	35,000	35,000	35,000
Arc Inventory & Electric Mitigation									
Asphalt Patching									
Bikepath Replacement Program					25,000	100,000	100,000	100,000	100,000
Black Partridge Creek	4,019								
Boughton and Woodward Sidewalk Extension									
Board Room AV Replacement	106,568								150,000
Bridge Repairs (17 Locations)			100,000	55,000	100,000				
Campus Sidewalk Replacement			90,000		225,000				
CIPP Sanitary Sewer Lining									
Cisco Switch Hubs									150,000
Cobb Drive Street Pavement/ Stormwater Improvements	32,487	136,479							
Comprehensive Plan					150,000				
Crabtree Creek Access Lot Improvements	3,500								
Crabtree Creek Erosion Control									
Everglade Drainage Improvements	8,492	138,716							
Electronic Message Board			40,000		156,000				
Facilities – 1 Plaza Fence Replacement	600	7,360	60,000						
Facilities – 1 Plaza Renovations Phase 1	32,294	21,595							
Facilities – 1 Plaza Renovations Phase 2			1,936,945		2,000,000				
Facilities – PD/PW New facility Construction		9,070,813	16,000,000	16,700,000	2,700,000				
Facility Improvements-1 Plaza Roof	506,900								
Facility Improvements-5 Plaza Dr Roof			450,000	30,000	500,000				
Facility Improvements-5 Plaza Dr, Carpet Replacement						100,000			
Facility Improvements – 1 Plaza Generator Replacement			150,000		150,000				
Facility Improvements- 5 Plaza Generator Replacement			200,000		30,000	250,000			
Facility Improvements-HVAC Replacement	330,114	83,483			550,000				
Facility Improvement – Masonry	91,793								
Facility Improvement – Garage Bay Door Replacement						200,000			
Facility Improvement – Police and Public Works New Facility	1,167,755								
Forestry – Reforest 2021 Impacted Area									
Forest Glen Sidewalk			30,000						
Forest Glen Storm Sewer							25,000	200,000	
Forestry – Grant Replacement Trees (2021 Impacted Area)									
Highland Storm Sewer (Larchwood Lane)							150,000		
Hillcrest Woodward Traffic Signal	6,334	363,153							
Hobson Road (at Lamond) Sidewalk Extension				45,000					
Internationale Parkway Design Engineer									
Jackson Drive Storm Channel						100,000			
Janes & Crabtree Traffic Signal	21,715	275,019							
Janes Avenue (75th St. to Spring/Waterbury)-Construction Engineering					170,000				
Janes Ave. Monument Sign									
LED Streetlight Improvements			32,000		32,000	32,000			
Livescan Printer			28,000						
License Plate Readers			20,000		45,000				
Luzern & Bern Improvement	7,264								

**CAPITAL PROJECTS FUND**  
**Five Year Projections**  
**Expenses**

Project	Actual 2021	Actual 2022	Budget 2023	Year-End Estimate 2023	Budget 2024	2025	2026	2027	2028
Mendingwall Storm Sewer (Mendingwall & Frost)					30,000				
Mondo Board	66,398								
North Creek Storm Sewer Outfall			25,000		200,000				
Police Firearms									
Prentiss Creek Stabilization Project	2,493	3,908	3,000						
Radios									
Rebuild IL Road Improvements – Design Engineering									
Rebuild IL Road Improvements – Construction Engineering		222,780							
Roberts Drive/Court Storm Sewer									
Roberts Drive/Court Storm Sewer Phase 2							420,000		
Route 53 Path Sidewalk Design Engineering (North Segment)	4,209								
Route 53 Path Sidewalk Construction Engineering (North Segment)									
Route 53 Path Sidewalk Construction (North Segment)		61,433							
Sidewalk Replacement Program			90,000	90,000	95,000	95,000	95,000	95,000	95,000
Storm Sewer Lining			100,000		100,000		100,000		100,000
Storm Lining 71st Street & Jonquil			200,000			240,000			
Storm Sewer Rehab/Stabilization			100,000		100,000		100,000		100,000
Town Center Parking Lot Expansion	150,253	53,955							
Tree Replacement / Tornado Area + Annual Program	21,150	64,878							
Unmanned Ariel System			20,000					20,000	
Vehicle Lift Replacement/ Relocate Bay			50,000						
Vernon Court Stormwater Improvement			20,000		200,000				
VH Cameras & PD Recorder Upgrade							380,000		
Village Hall Lobby Remodel		8,850	200,000						
VMWare Virtual Server & Storage Area Network									300,000
Woodridge Drive (Hobson Dr to Center Dr)–Phase I – Design Engineering				75,000					
Woodridge Drive (Hobson Dr to Center Dr)–Construction Engineering						187,500			
Woodridge Drive/Crabtree Box Culvert					50,000				
Woodridge Drive to Jonquil Storm Inlet					150,000				
Woodview Storm Sewer Extension	55,700				50,000				
Woodward Ave LAFO(75th to Wheeler)– Construction Engineering	4,942								
Professional Services			188,719	344,272					
Zoning Code Update	30,319								
Audit Entries	94,836	637,208							
Subtotal Capital Projects	\$2,548,733	11,403,484	20,213,664	17,389,725	8,343,000	\$1,339,500	\$1,405,000	\$450,000	1,060,000
	2,750,737								
Transfer to Debt Service – 2010 GO Bond	670,393	-		-	-				
Transfer to Debt Service – 2014 GO Bond	382,725	381,975	1,101,400	1,101,400	1,110,200	1,102,700	1,113,800	887,900	209,200
Transfer to Debt Service – 2017 GO Bond	741,075	745,450	34,950	34,950	34,950	34,950	34,950	261,500	949,025
Transfer to Debt Service – 2019 GO Bond	605,186	606,060	606,761	606,761	607,289	607,645	602,827	602,923	602,845
Transfer to Debt Service – 2021 GO Bond		674,402	633,903	633,903	633,903	633,903	633,903	633,903	633,903
Transfer to Debt Service – 2023 GO Bond	-			-		1,140,500	1,143,000	1,143,750	1,143,750
Bond Issuance Costs	155,621	-				-	-	-	
Sales Tax Rebate	96,962	116,038	138,527	138,527	100,000	80,284	80,000	80,000	80,000
Subtotal Debt Service, Tax Rebates	\$ 2,651,962	\$ 2,523,925	\$ 2,515,541	\$ 2,515,541	\$ 2,486,342	3,599,982	3,608,480	3,609,976	3,618,723
<b>Total</b>	<b>\$5,200,695</b>	<b>13,927,409</b>	<b>22,729,205</b>	<b>19,905,266</b>	<b>\$10,829,342</b>	<b>4,939,482</b>	<b>5,013,480</b>	<b>4,059,976</b>	<b>4,678,723</b>

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Capital Projects Fund

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

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



#### Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2023</u>	<u>2023</u>	<u>2024</u>
Services/Charges	\$240,843	\$369,892	\$327,246	\$482,799	\$420,000
Capital Outlay	2,307,891	11,149,630	20,024,945	17,045,453	8,023,000
Debt Service/Non-Operati	2,651,962	2,407,887	2,377,014	2,377,014	2,386,342
<b>Total</b>	<u>\$5,200,696</u>	<u>\$13,927,409</u>	<u>\$22,729,205</u>	<u>\$19,905,266</u>	<u>\$10,829,342</u>

#### Goals and Objectives for Calendar Year 2024:

Construction of the renovations of the Woodridge Public Works Building (1 Plaza Drive)

Completion of the 75th Street Roadway Reconstructon Project.

Engineering design of various road projects.

Installation of two (2) public information/municipal events Electronic Message Board digital signs.

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



## **VEHICLE & EQUIPMENT REPLACEMENT FUND - #302**

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

- Fund Summary
- Expense Summary

**Village of Woodridge**  
**Equipment Replacement Fund #302**  
**Fund Summary**

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Estimated 2023</u>	<u>Adopted 2024</u>
<b>Fund Balance, January 1</b>	<b>\$ 2,505,200</b>	<b>\$ 2,229,442</b>	<b>\$ 1,978,920</b>	<b>\$ 1,989,998</b>
<b>Operating Transfers In</b>				
General Fund	\$ 299,978	\$ 289,355	\$ 446,078	\$ 493,587
Streets & Forestry	\$ -	\$ -	\$ -	\$ -
Interest/Miscellaneous	\$ 838	\$ 35,396	\$ 60,000	\$ 60,000
<b>Total Revenues</b>	<b>\$ 300,816</b>	<b>\$ 324,751</b>	<b>\$ 506,078</b>	<b>\$ 553,587</b>
<b>Operating Expense</b>				
Capital Outlay	\$ 576,574	\$ 575,273	\$ 495,000	\$ 460,843
Transfer Out	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 576,574</b>	<b>\$ 575,273</b>	<b>\$ 495,000</b>	<b>\$ 460,843</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (275,758)</b>	<b>\$ (250,522)</b>	<b>\$ 11,078</b>	<b>\$ 92,744</b>
<b>Fund Balance, December 31</b>	<b>\$ 2,229,442</b>	<b>\$ 1,978,920</b>	<b>\$ 1,989,998</b>	<b>\$ 2,082,742</b>

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Vehicle and Equipment Replacement Fund

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



#### Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2023</u>	<u>2023</u>	<u>2024</u>
Capital Outlay	\$576,574	\$575,273	\$427,000	\$495,000	\$460,843
Non-Operating	0	0	0	0	0
<b>Total</b>	<u>\$576,574</u>	<u>\$575,273</u>	<u>\$427,000</u>	<u>\$495,000</u>	<u>\$460,843</u>

#### Goals and Objectives for Fiscal Year 2024:

Evaluate the optimal useful life of vehicles based on usage and maintenance costs (ongoing)

Establish a current market value, which is tied to an inflationary rate, for each vehicle (ongoing)

Review annual contribution levels for over/under appropriation of funds (ongoing)

Sell vehicles (equipment) via auction, eBay, or otherwise, and apply the gains against the replacement vehicle to offset the annual contribution (ongoing)

Establish an effective asset management program to maintain a quality fleet and level off budgetary contributions to minimize temporary spikes in expenses (ongoing)

Expand VERP to include IT Equipment and other assets through-out the Village for easier replacement and to reduce budget spiking from year to year (ongoing)





## **DEBT SERVICE FUND - #401**

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

- Fund Summary
- Expense Summary

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

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Estimated 2023</u>	<u>Adopted 2024</u>
<b>Fund Balance, January 1</b>	<b>\$ 285,593</b>	<b>\$ 285,235</b>	<b>\$ 284,735</b>	<b>\$ 285,535</b>
<b>Revenues</b>				
Bond Proceeds	\$ -	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Interest	\$ 123	\$ 742	\$ 2,500	\$ 2,400
Miscellaneous	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 123</b>	<b>\$ 742</b>	<b>\$ 2,500</b>	<b>\$ 2,400</b>
<b>Expenditures</b>				
Principal Retirement	\$ 1,880,000	\$ 1,260,000	\$ -	\$ -
Interest	\$ 519,860	\$ 1,147,229	\$ 2,377,014	\$ 2,386,342
Bond Issuance Costs	\$ -	\$ -	\$ -	\$ -
Miscellaneous Charges	\$ -	\$ 1,900	\$ 1,900	\$ 1,900
Bond Proceeds	\$ -	\$ -	\$ -	\$ -
Bond Premiums	\$ -	\$ -	\$ -	\$ -
Bond Payment to Escrow Agent	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 2,399,860</b>	<b>\$ 2,409,129</b>	<b>\$ 2,378,914</b>	<b>\$ 2,388,242</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (2,399,737)</b>	<b>\$ (2,408,387)</b>	<b>\$ (2,376,414)</b>	<b>\$ (2,385,842)</b>
<b>Other Financing Sources</b>				
<b>Operating Transfers In</b>				
General Fund	\$ -	\$ -	\$ -	\$ -
Capital Projects Fund	\$ 2,399,379	\$ 2,407,887	\$ 2,377,214	\$ 2,386,342
<b>Transfers Out</b>				
Issuance of Refunding Bonds	\$ -	\$ -	\$ -	\$ -
Premium on Refunding Bonds	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources</b>	<b>\$ 2,399,379</b>	<b>\$ 2,407,887</b>	<b>\$ 2,377,214</b>	<b>\$ 2,386,342</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Use</b>	<b>\$ (358)</b>	<b>\$ (500)</b>	<b>\$ 800</b>	<b>\$ 500</b>
<b>Fund Balance, December 31</b>	<b>\$ 285,235</b>	<b>\$ 284,735</b>	<b>\$ 285,535</b>	<b>\$ 286,035</b>

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Debt Service Fund

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

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

#### Fund Summary

		<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
		<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
				<u>2023</u>	<u>2023</u>	<u>2024</u>
Services	2010	\$79	\$0	\$0	\$0	\$0
Services	2014 (2008 partial refund)	475	477	475	475	475
Services	2017 (2008 partial refund)	475	477	475	475	475
Services	2019	0	0	475	475	475
Services	2021	0	479	475	475	475
Debt Service	2010	670,393	0	0	0	0
Debt Service	2014 (2008 partial refund)	382,725	381,975	1,101,400	1,101,400	1,110,200
Debt Service	2017 (2008 partial refund)	741,075	745,450	34,950	34,950	34,950
Debt Service	2019	604,638	605,869	606,761	606,761	607,289
Debt Service	2021	0	674,402	633,903	633,903	633,903
<b>Total</b>		<u>\$2,399,860</u>	<u>\$2,409,128</u>	<u>\$2,378,914</u>	<u>\$2,378,914</u>	<u>\$2,388,242</u>

#### Goals and Objectives for Fiscal Year 2024:

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

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



## **WATER & SEWER FUND - #501**

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

- Fund Summary
- Five Year Projection
- Revenue Summary
- Expense Summary
- 5013110                      Administration
- 5013146                      Water Service
- 5013147                      Sewer Service
- 5013148                      Lift Station Maintenance

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

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Estimated 2023</u>	<u>Adopted 2024</u>
<b>Net Assets, January 1</b>	<b><u>\$ 19,651,050</u></b>	<b><u>\$ 22,959,086</u></b>	<b><u>\$ 23,371,852</u></b>	<b><u>\$ 21,789,888</u></b>
<b>Operating Revenues</b>				
Water Sales	\$ 7,100,907	\$ 6,984,510	\$ 7,247,940	\$ 6,821,235
Sewer Services	\$ 698,963	\$ 675,418	\$ 672,459	\$ 682,825
Water Bill Penalties	\$ 113,276	\$ 136,189	\$ 130,000	\$ 131,300
Fixed Water Maintenance Fee	\$ 1,926,938	\$ 1,937,927	\$ 2,075,809	\$ 2,144,182
Capital Improvement Fee	\$ 546,100	\$ 685,308	\$ 885,710	\$ -
Connection Fees	\$ 126,850	\$ 70,500	\$ 65,000	\$ 65,000
Meters & Rental	\$ 21,209	\$ 13,588	\$ 20,000	\$ 20,000
Other Charges for Services	\$ 1,375	\$ 11,564	\$ 9,000	\$ 9,000
Miscellaneous	\$ 16,359	\$ 66,068	\$ 15,000	\$ 15,000
<b>Total Operating Revenues</b>	<b><u>\$ 10,551,977</u></b>	<b><u>\$ 10,581,072</u></b>	<b><u>\$ 11,120,918</u></b>	<b><u>\$ 9,888,542</u></b>
<b>Operating Expenses</b>				
Administration	\$ 633,953	\$ 245,856	717,487	\$ 1,012,620
Operations	\$ 7,229,403	\$ 9,333,174	\$ 13,622,463	\$ 7,648,563
<b>Total Operating Expenses</b>	<b><u>\$ 7,863,356</u></b>	<b><u>\$ 9,579,030</u></b>	<b><u>\$ 14,339,950</u></b>	<b><u>\$ 8,661,183</u></b>
<b>Operating Income (Loss)</b>	<b><u>\$ 1,337,441</u></b>	<b><u>\$ (235,033)</u></b>	<b><u>\$ (3,219,032)</u></b>	<b><u>\$ 1,227,359</u></b>
<b>Non-Operating Revenues (Expenses)</b>				
Depreciation & Amortization	\$ 1,116,655	\$ 997,127	\$ -	\$ -
Additions to Capital Assets	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenue/Grants	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 54,729	\$ 131,741	\$ 157,000	\$ 157,000
<b>Total Non-Operating Revenues (Expenses)</b>	<b><u>\$ 1,171,384</u></b>	<b><u>\$ 1,128,868</u></b>	<b><u>\$ 157,000</u></b>	<b><u>\$ 157,000</u></b>
<b>Income (Loss) Before Contributions and Transfers</b>	<b><u>\$ 2,508,825</u></b>	<b><u>\$ (103,292)</u></b>	<b><u>\$ (3,062,032)</u></b>	<b><u>\$ 1,384,359</u></b>
Capital Contributions	\$ 320,620	\$ -	\$ -	\$ -
Operating Transfers In	\$ -	\$ -	\$ 1,000,000	\$ -
Operating Transfers Out	\$ 234,727	\$ 240,146	\$ 261,642	\$ \$2,396,067
Intrafund Transfer to VERP	\$ 243,864	\$ 275,912	\$ 218,426	\$ 238,016
<b>Total Contributions and Transfer In / (Out)</b>	<b><u>\$ 799,211</u></b>	<b><u>\$ 516,058</u></b>	<b><u>\$ 1,480,068</u></b>	<b><u>\$ 2,634,083</u></b>
<b>Net Income (Loss)</b>	<b><u>\$ 3,308,036</u></b>	<b><u>\$ 412,766</u></b>	<b><u>\$ (1,581,964)</u></b>	<b><u>\$ 4,018,442</u></b>
<b>Change in Net Assets</b>	<b><u>\$ 3,308,036</u></b>	<b><u>\$ 412,766</u></b>	<b><u>\$ (1,581,964)</u></b>	<b><u>\$ 4,018,422</u></b>
Prior Period Adjustment				
Change in Accounting Principle	\$ -	\$ -	\$ -	\$ -
<b>Net Assets, December 31</b>	<b><u>\$ 22,959,086</u></b>	<b><u>\$ 23,371,852</u></b>	<b><u>\$ 21,789,888</u></b>	<b><u>\$ 25,808,330</u></b>

**Water & Sewer Fund**  
**Five Year Projections**  
**FY 2024 Budget**

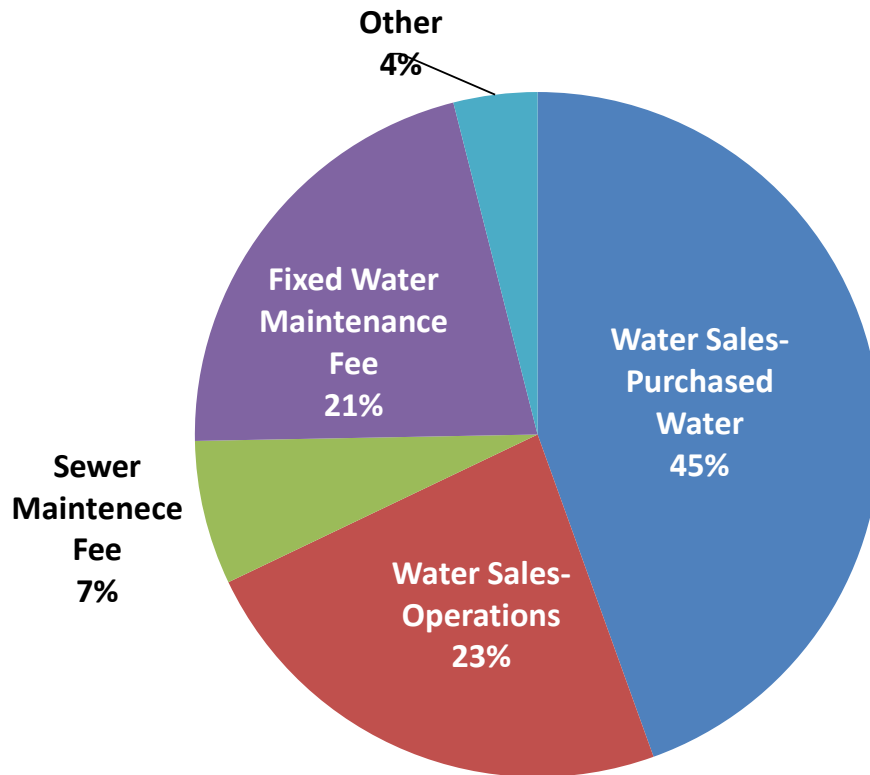
*Scenario #2b - \$0.15 2024 Water Rate Increase, \$0.30 Capital Improvement Fee Annual Increase (2 funds)*

	Actual 2022	Year-End Est. 2023	Budget 2024	2025	2026	2027	2028
<b>OPERATING</b>							
<b>Beginning Operating Balance - January 1</b>	\$ 2,531,932	\$ 2,437,131	\$ 2,818,936	\$ 2,069,793	\$ 2,236,520	\$ 2,411,166	\$ 2,289,597
<u><b>Operating Revenues</b></u>							
Water Sales - for purchase of water	\$ 4,327,185	\$ 4,748,650	\$ 4,470,585	\$ 4,437,137	\$ 4,403,239	\$ 4,368,922	\$ 4,334,217
Water Sales - for cost of operations	\$ 1,934,790	\$ 1,749,503	\$ 2,350,653	\$ 2,303,640	\$ 2,257,568	\$ 2,212,416	\$ 2,168,168
Sewer Maintenance Fee	\$ 675,418	\$ 672,459	\$ 682,825	\$ 669,168	\$ 655,785	\$ 642,669	\$ 629,816
Fixed Water Maintenance Fee	\$ 1,937,927	\$ 2,075,809	\$ 2,144,151	\$ 2,144,151	\$ 2,144,151	\$ 2,144,151	\$ 2,144,151
<b>Subtotal:</b>	\$ 8,863,700	\$ 9,246,421	\$ 9,648,214	\$ 9,554,097	\$ 9,460,742	\$ 9,368,158	\$ 9,276,351
<u><b>Other Revenues</b></u>							
Water Connection Fee	\$ 28,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Sewer Connection Fee	\$ 42,500	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Other Revenue	\$ 359,147	\$ 331,000	\$ 332,300	\$ 333,613	\$ 334,939	\$ 336,279	\$ 337,631
<b>Subtotal:</b>	\$ 429,647	\$ 396,000	\$ 397,300	\$ 398,613	\$ 399,939	\$ 401,279	\$ 402,631
<b>Total Operating Revenues</b>	\$ 9,293,347	\$ 9,642,421	\$ 10,045,514	\$ 9,952,710	\$ 9,860,681	\$ 9,769,437	\$ 9,678,982
<b>Total Operating Expenses</b>	\$ 7,503,343	\$ 8,309,092	\$ 8,952,349	\$ 9,448,061	\$ 9,666,673	\$ 9,891,005	\$ 10,121,248
<b>Net Income (Loss) - Operating</b>	\$ 1,790,004	\$ 1,333,329	\$ 1,093,164	\$ 504,649	\$ 194,008	\$ (121,569)	\$ (442,266)
<i>Plus Amount from (to) Capital</i>	<i>\$ (2,184,481)</i>	<i>\$ (951,524)</i>	<i>\$ (1,842,307)</i>	<i>\$ (337,922)</i>	<i>\$ (19,362)</i>	<i>\$ -</i>	<i>\$ -</i>
<b>Ending Operating Balance - December 31</b>	\$ 2,137,455	\$ 2,818,936	\$ 2,069,793	\$ 2,236,520	\$ 2,411,166	\$ 2,289,597	\$ 1,847,331
<b>Operating Fund Balance %</b>			22%	23%	24%	23%	18%
<b>CAPITAL</b>							
<b>Beginning Capital Balance - January 1</b>	\$ 7,595,795	\$ 7,311,392	\$ 4,387,486	\$ 985,024	\$ 1,413,789	\$ (714,760)	\$ (681,616)
Capital Improvement Fee	\$ 685,308	\$ 885,710	\$ 1,142,120	\$ 1,359,123	\$ 1,566,989	\$ 1,765,997	\$ 1,956,417
Water Rate - Capital	\$ 722,536	\$ 749,787	\$ 734,220	\$ 719,536	\$ 705,145	\$ 691,042	\$ 677,221
Capital Transfer from General Fund		\$ 1,000,000					
<b>Total Capital Revenues</b>	\$ 1,419,462	\$ 2,635,497	\$ 1,876,340	\$ 2,078,659	\$ 2,272,134	\$ 2,457,039	\$ 2,633,639
<u><b>Capital Expenses</b></u>							
Capital Expenses (not itemized below)	\$ 3,312,760	\$ 2,492,500	\$ 6,470,500	\$ 485,000	\$ 2,875,000	\$ 835,000	\$ 1,660,000
Capital-Water Main Replacement		\$ 3,800,000	\$ 150,000	\$ 1,000,000	\$ 1,040,000	\$ 1,081,600	\$ 1,124,864
VERP Transfers Out to 502	\$ 275,912	\$ 218,426	\$ 220,610	\$ 222,816	\$ 225,045	\$ 227,295	\$ 229,568
Water Meter Replacement Loan (ends 2034)			\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000
<b>Total Capital Expenses</b>	\$ 3,588,672	\$ 6,510,926	\$ 7,121,110	\$ 1,987,816	\$ 4,420,045	\$ 2,423,895	\$ 3,294,432
<b>Net Income (Loss) - Capital</b>	\$ (2,169,210)	\$ (3,875,429)	\$ (5,244,770)	\$ 90,843	\$ (2,147,910)	\$ 33,144	\$ (660,793)
<i>Plus Amount from (to) Operating</i>	<i>\$ 2,184,481</i>	<i>\$ 951,524</i>	<i>\$ 1,842,307</i>	<i>\$ 337,922</i>	<i>\$ 19,362</i>	<i>\$ -</i>	<i>\$ -</i>
<b>Ending Capital Balance - December 31</b>	\$ 7,611,067	\$ 4,387,486	\$ 985,024	\$ 1,413,789	\$ (714,760)	\$ (681,616)	\$ (1,342,409)



## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET WATER & SEWER FUND REVENUES

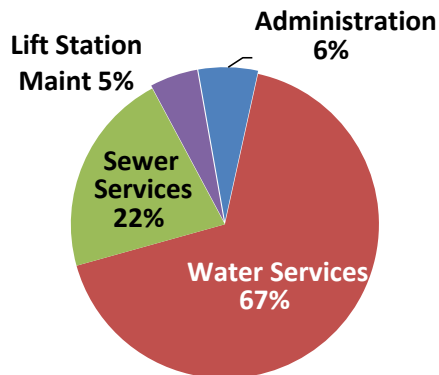
### Water & Sewer Fund Revenues 2024 Budget



Water Sales- Purchased Water	\$4,470,585
Sewer Sales	682,825
Fixed Water Maintenance Fee	2,144,151
Other	397,300
Water Sales Operations	<u>2,350,653</u>
<b>Total Water &amp; Sewer Fund Revenues</b>	<b>\$10,045,514</b>

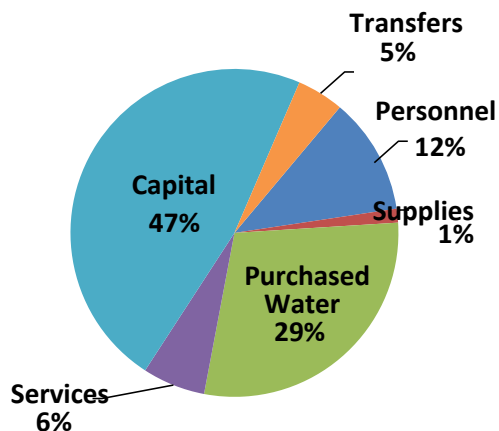
## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET WATER & SEWER FUND EXPENDITURES

**Expenditures by Cost  
Center 2024 Budget**



Administration	\$1,570,801
Water Services	7,096,586
Sewer Services	732,073
Lift Station Maintenance	<u>53,500</u>
<b>Total Water and Sewer Expenses</b>	<b>\$9,452,960</b>

**Expenditures by  
Element 2024 Budget**



Personnel	\$2,131,506
Supplies	217,200
Purchased Water	5,011,693
Services	1,004,797
Transfers	<u>1,087,764</u>
<b>Total Water and Sewer Expenses</b>	<b>\$9,452,960</b>

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Water and Sewer Fund

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



#### Fund Summary

	<i>Actual 2021</i>	<i>Actual 2022</i>	<i>Revised Budget 2023</i>	<i>Year-End Estimate 2023</i>	<i>Adopted Budget 2024</i>
Water Administration	\$1,087,017	\$905,768	\$1,020,501	\$986,190	\$1,570,801
Water Services	7,181,262	8,874,365	11,008,205	11,695,798	7,096,586
Sewer Services	1,135,510	1,157,186	3,523,643	1,260,630	732,073
Lift Station Maintenance	54,610	154,698	825,500	877,400	53,500
<b>Total</b>	<b>\$9,458,399</b>	<b>\$11,092,017</b>	<b>\$16,377,849</b>	<b>\$14,820,018</b>	<b>\$9,452,960</b>

#### 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.

Complete the design for next planned watermain replacement project.

Complete the improvements of the sanitary sewer main in Basin B along Crabtree Avenue and Crabtree Creek.

Collect and deliver sanitary sewage from the Village Sanitary

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

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Water and Sewer Administration Cost Center

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



#### Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2023</u>	<u>2023</u>	<u>2024</u>
Personnel	\$486,639	\$309,401	\$472,663	\$443,852	\$633,958
Commodities	2,036	2,948	3,550	3,300	3,550
Services/Charges	263,561	273,842	264,500	259,250	363,272
Capital Outlay	0	0	0	0	0
Non-Operating	271,612	256,407	279,788	279,788	570,021
Other	63,170	63,170	0	0	0
<b>Total</b>	<b>\$1,087,017</b>	<b>\$905,768</b>	<b>\$1,020,501</b>	<b>\$986,190</b>	<b>\$1,570,801</b>

#### Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2023</u>	<u>2023</u>	<u>2024</u>
Full Time Employees:					
Director	0.50	0.50	0.50	0.50	0.50
Assistant Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Fiscal Assistant I *	0.00	0.00	0.00	0.00	0.00
Office Associate	1.00	1.00	0.63	1.00	0.63
<b>Grand Total - FT Equival</b>	<b>3.50</b>	<b>3.50</b>	<b>3.13</b>	<b>3.50</b>	<b>3.13</b>

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

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Water and Sewer Administration Cost Center

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**Goals and Objectives  
for Calendar Year  
2024:**

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.

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Promote online bill pay, auto draft payments, and paperless E-notification system for water customers.

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Complete the Water System AMI Upgrade and Meter Replacement Program.

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Continue to promote water conservation among system customers.

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**Accomplishments:**

Completion and delivery of the 2022 Water Quality Report to customers and transition to future website based reporting

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Completion of the Sanitary Basins A, Basin F and Thornberry Woods Subdivision Televising and Heavy Cleaning.

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Commencement of the Crabtree Sanitary Interceptor Sewer Improvement Project Construction project.

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## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 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, witness chlorination activities and locates utilities for JULIE and other requests.

#### Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2023</u>	<u>2023</u>	<u>2024</u>
Personnel	\$894,702	\$748,314	\$1,021,619	\$1,020,585	\$1,080,030
Commodities	4,696,986	4,698,432	4,932,420	4,941,247	5,191,993
Services/Charges	390,823	611,045	632,760	608,560	520,100
Capital Outlay	289,721	1,934,097	4,150,000	4,854,000	0
Non-Operating	239,456	301,925	271,406	271,406	304,463
Other	669,574	580,552	0	0	0
<b>Total</b>	<b>\$7,181,262</b>	<b>\$8,874,365</b>	<b>\$11,008,205</b>	<b>\$11,695,798</b>	<b>\$7,096,586</b>

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Water Services Cost Center

#### Personnel Summary

	<i>Actual</i> <u>2021</u>	<i>Actual</i> <u>2022</u>	<i>Revised</i> <i>Budget</i> <u>2023</u>	<i>Year-End</i> <i>Estimate</i> <u>2023</u>	<i>Adopted</i> <i>Budget</i> <u>2024</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	7.00	7.00
<b>Total - Full Time</b>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>9.00</u>	<u>9.00</u>
Part Time Employees					
Seasonal (4 Employees)*	0.92	0.92	0.69	0.69	0.69
<b>Total - Part Time</b>	<u>0.92</u>	<u>0.92</u>	<u>0.69</u>	<u>0.69</u>	<u>0.69</u>
<b>Grand Total - FT Equivalents</b>	<u>8.92</u>	<u>8.92</u>	<u>8.69</u>	<u>9.69</u>	<u>9.69</u>

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

#### Goals and Objectives for Calendar Year 2024:

Comply with all state and federal regulatory and compliance issues including but not limited to, Chlorine, lead & copper sampling, stage 2 disinfection by-product sampling, and Tier II reporting requirements.

Maintain a complete and effective Back Flow Program for all water customers.

Continue to identify sources of water loss to minimize the water purchased to sold ratio.

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

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

Complete the Altitude Valve and system improvements for one stsyse water tower.

Design for the repainting of the Village Greens Water Tower on 75<sup>th</sup> Street.

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Water Services Cost Center

#### Accomplishments:

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

*Estimated\**



## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Sanitary Sewer Services Cost Center

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

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



#### Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2023</u>	<u>2023</u>	<u>2024</u>
Personnel	\$315,513	\$260,267	\$393,001	\$355,598	\$417,518
Commodities	22,450	18,184	27,050	23,440	27,350
Services/Charges	47,438	39,112	72,595	63,595	73,925
Capital Outlay	197,698	271,114	2,825,000	612,000	0
Non-Operating	168,500	187,743	205,997	205,997	213,280
Other	383,911	380,766	0	0	0
<b>Total</b>	<b>\$1,135,510</b>	<b>\$1,157,186</b>	<b>\$3,523,643</b>	<b>\$1,260,630</b>	<b>\$732,073</b>

#### Personnel Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2023</u>	<u>2023</u>	<u>2024</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
<b>Total - Full Time</b>	<b>4.50</b>	<b>4.50</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>
Part Time Employees					
Seasonal (3 Employees)*	0.69	0.69	0.69	0.69	0.69
<b>Total - Part Time</b>	<b>0.69</b>	<b>0.69</b>	<b>0.69</b>	<b>0.69</b>	<b>0.69</b>
<b>Grand Total - FT Equivale</b>	<b>5.19</b>	<b>5.19</b>	<b>4.19</b>	<b>4.19</b>	<b>4.19</b>

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

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Sanitary Sewer Services Cost Center

#### Goals and Objectives for Calendar Year 2024:

Continue upkeep on infrastructure by televising, flushing and root cutting sewer mains, and manhole repairs.

Continue capital infrastructure rehabilitation program by lining or replacing aging sewer pipe and rebuilding manholes to reduce I&I.

Reduce the number of sewer backups by targeting trouble areas and implementing long-term solutions such as lining or replacement.

Implement new strategies to reduce residential inflow and infiltration of storm water into the sanitary system.

Complete the Crabtree Sanitary Interceptor Sewer Replacement Project.

#### Accomplishments:

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

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Lift Station Maintenance Cost Center

There are five wet well sanitary lift stations on the Woodridge Sanitary Collection System. A lift station essentially is a facility to move sanitary flow, which flows by gravity, from a low point to a point of higher elevation or where the topography prevents downhill gravity flow. Special no clogging pumps that handle the raw sewage are installed in vault structures called lift stations. A wet-well installation has a single chamber or tank to receive and hold the sewage until it is pumped out to the higher point in the system.

The Village's five wet well lift stations are located at 71st Street Lift Station; 75th Street Lift Station; Mending Wall Lift Station; Normadale Lift Station; and Wheeler Lift Station. The major areas of maintenance on these stations relate to the system controls, pumps, housing, and backup generators. The Water Crew oversees the operation, monitoring and maintenance of these stations.



#### Cost Center Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2023</u>	<u>2023</u>	<u>2024</u>
Commodities	\$2,310	\$1,289	\$6,000	\$4,500	\$6,000
Services/Charges	32,425	34,538	44,500	46,400	47,500
Capital Outlay	19,875	118,871	775,000	826,500	0
<b>Total</b>	<b>\$54,610</b>	<b>\$154,698</b>	<b>\$825,500</b>	<b>\$877,400</b>	<b>\$53,500</b>

#### Goals and Objectives for Calendar Year 2024:

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 71<sup>st</sup> Street, 75<sup>th</sup> Street, and Wheeler Lift Stations based on the 2023 Mendingwall Lift Station Rehabilitation.

Monitor station activity and flow levels to isolate problems in the system. Track the stress on the various components of the system to prioritize and schedule repairs.

Monitor the need for additional or refined training and/or safety measures to ensure safe practices for staff based on operations and equipment.

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

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

- Fund Summary
- Expense Summary

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

	Actual 2021	Actual 2022	Estimated 2023	Adopted 2024
<b>Fund Balance, January 1</b>	<u>\$ 1,554,677</u>	<u>\$ 1,798,311</u>	<u>\$ 5,914,820</u>	<u>\$ 3,753,246</u>
<b>Revenues</b>				
Interest/Miscellaneous	\$ 611	\$ 40,597	\$ 175,000	\$ 175,000
<b>Total Revenues</b>	<u>\$ 611</u>	<u>\$ 40,597</u>	<u>\$ 175,000</u>	<u>\$ 175,000</u>
<b>Operating Expense</b>				
Capital Outlay	\$ 841	\$ -	\$ 2,555,000	\$ 1,813,904
<b>Total Expenditures</b>	<u>\$ 841</u>	<u>\$ -</u>	<u>\$ 2,555,000</u>	<u>\$ 1,813,904</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ (230)</u>	<u>\$ 40,597</u>	<u>\$ (2,380,000)</u>	<u>\$ (1,638,904)</u>
<b>Other Finance Sources</b>				
<b>Transfers In</b>				
Water & Sewer - from Departments	\$ 243,864	\$ 4,075,912	\$ 218,426	\$ 238,017
General Fund	\$ -	\$ -	\$ -	\$ -
<b>Transfers Out</b>				
Water and Sewer Fund	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	<u>\$ 243,864</u>	<u>\$ 4,075,912</u>	<u>\$ 218,426</u>	<u>\$ 238,017</u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<u><u>\$ 1,798,311</u></u>	<u><u>\$ 5,914,820</u></u>	<u><u>\$ 3,753,246</u></u>	<u><u>\$ 2,352,359</u></u>
<b>Fund Balance, December 31</b>	<u>\$ 1,798,311</u>	<u>\$ 5,914,820</u>	<u>\$ 3,753,246</u>	<u>\$ 2,352,359</u>

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Vehicle and Equipment Replacement Fund

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



#### Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2023</u>	<u>2023</u>	<u>2024</u>
Capital Outlay	\$841	\$0	\$4,146,904	\$2,555,000	\$1,813,904
Non-Operating	0	0	0	0	0
<b>Total</b>	<u>\$841</u>	<u>\$0</u>	<u>\$4,146,904</u>	<u>\$2,555,000</u>	<u>\$1,813,904</u>

#### Goals and Objectives for Fiscal Year 2024:

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)



## **WATER & SEWER FUND - #503**

The Waterworks and Sewerage Capital Fund will serve as the Villages funding source for all large-scale repairs and replacements of water and sewer infrastructure.

- Fund Summary
- Revenue Summary
- Expense Summary
- 5033110 Administration
- 5033146 Water Service
- 5033147 Sewer Service
- 5033148 Lift Station Maintenance



**Village of Woodridge Water  
Sewer Capital Fund #503  
Fund Summary**

	<b>Adopted 2024</b>
<b>Net Assets, January 1</b>	<b>\$ 4,387,486</b>
 <b>Operating Revenues</b>	
Water Rate	\$ 734,220
Capital Improvement Fee	\$ 1,142,120
Other Charges for Services	\$ -
Miscellaneous	\$ -
<b>Total Operating Revenues</b>	<b>\$ 1,876,340</b>
 <b>Operating Expenses</b>	
Administration	\$ -
Operations	\$ 6,620,500
<b>Total Operating Expenses</b>	<b>\$ 6,620,500</b>
 <b>Operating Income (Loss)</b>	<b>\$ (4,744,160)</b>
 <b>Non-Operating Revenues (Expenses)</b>	
Depreciation & Amortization	\$ -
Additions to Capital Assets	\$ -
Intergovernmental Revenue/Grants	\$ -
Interest Income	\$ -
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ -</b>
 <b>Income (Loss) Before Contributions and Transfers</b>	<b>\$ (4,744,160)</b>
 Capital Contributions	\$ -
Operating Transfers In	\$ 1,842,307
Operating Transfers Out	\$ -
Intrafund Transfer to VERP	\$ -
<b>Total Contributions and Transfer In / (Out)</b>	<b>\$ 1,842,307</b>
 <b>Net Income (Loss)</b>	<b>\$ (2,901,853)</b>
 <b>Change in Net Assets</b>	<b>\$ (2,901,853)</b>
 Prior Period Adjustment	
Change in Accounting Principle	\$ -
 <b>Net Assets, December 31</b>	<b>\$ 1,485,633</b>

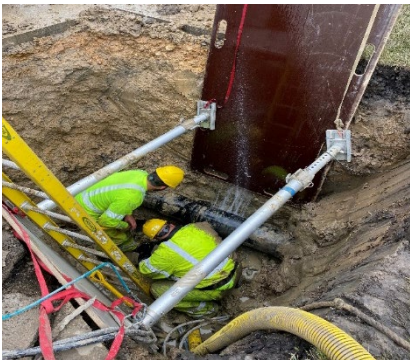
\* Water Capital Fund was created with the adoption of the FY2024 Budget

# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

## Water & Sewer Capital Fund Cost Center

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.

The water and sewer Capital fund was established with the FY 2024 Budget and will serve as the Villages funding source for all large-scale repairs and replacements of water and sewer infrastructure.

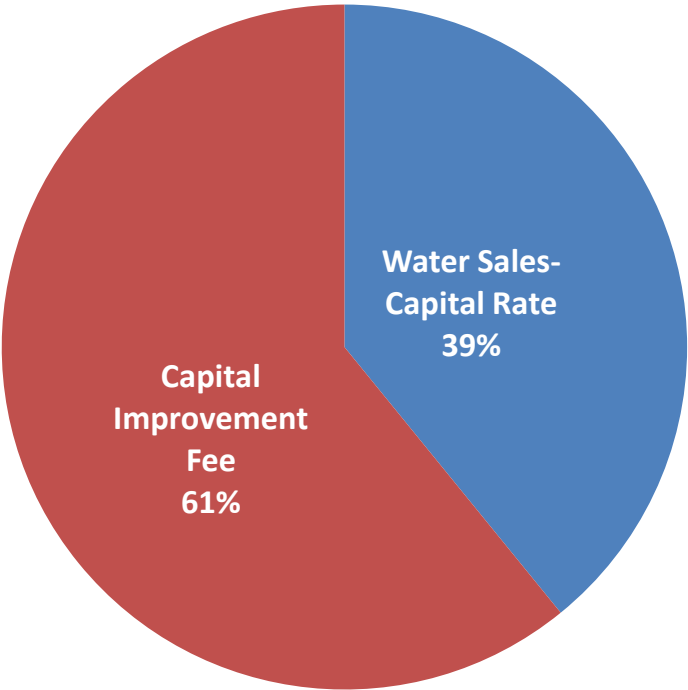


Cost Center Summary	
	<i>Adopted Budget 2024</i>
Services/Charges	\$150,000
Capital Outlay	6,470,500
Debt Service/Non-Operating	0
Other	0
<b>Total</b>	<u><u>\$6,620,500</u></u>

Goals and Objectives for Calendar year 2024:	Complete projects begun in 2023 such as watermain repairs, water meter replacement, Crabtree Intereceptor
	Complete Mendingwall Station Rebuild
	Complete Cabinet Replacement
	Hydrant and Valve Exercising

VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET  
WATER & SEWER CAPITAL FUND REVENUES

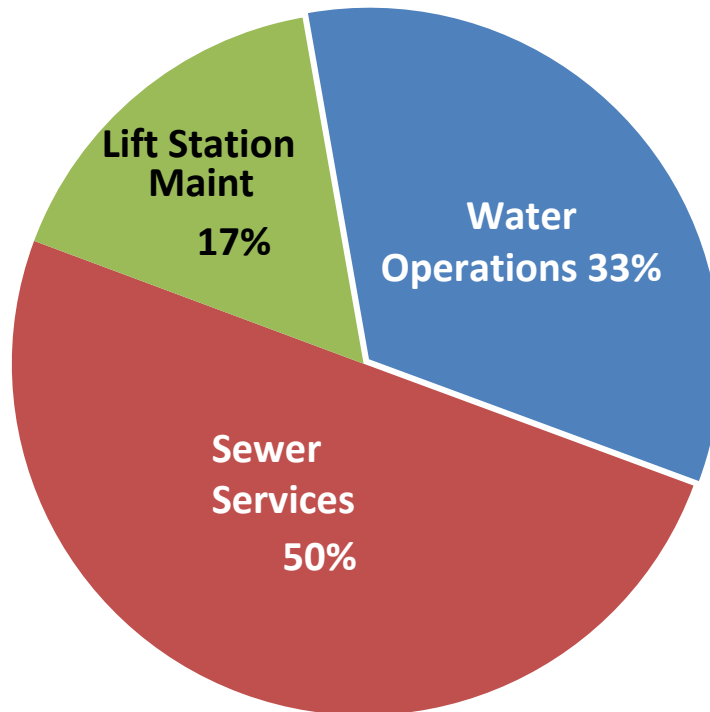
Water & Sewer Capital Fund Revenues  
2024 Budget



Water Sales- Capital Rate	\$734,204
Capital Improvement Fee	<u>1,142,120</u>
Total Water & Sewer Fund Capital Revenues	\$1,876,324

**VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET**  
**WATER & SEWER CAPITAL FUND EXPENDITURES**

**Water and Sewer Capital Fund Expenditures**  
**2024 Budget**



Water Operations	2,212,000
Sewer Services	3,313,500
Lift Station Maintenance	<u>1,095,000</u>
Total Water and Sewer Expenses	\$6,620,500



## **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
- Expense Summary
- 6013160 Municipal Garage
- 6013161 Fuel Services

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

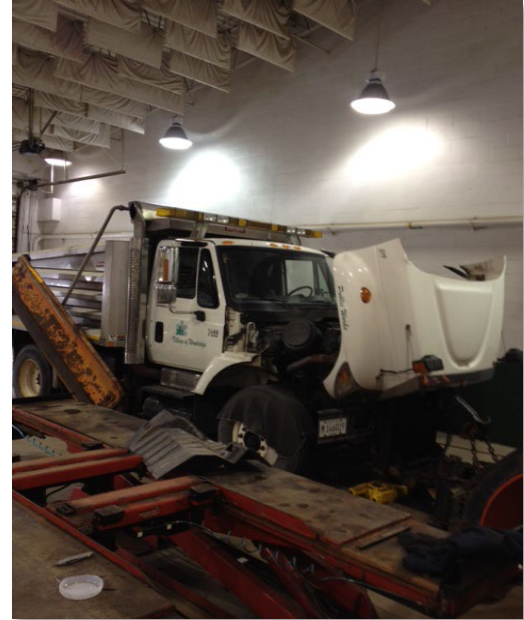
	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Estimated 2023</u>	<u>Adopted 2024</u>
<b>Net Assets, January 1</b>	<b>\$ 309,393</b>	<b>\$ 251,556</b>	<b>\$ 157,836</b>	<b>\$ 238,487</b>
<b>Revenues</b>				
Charges for Services	\$ 761,259	\$ 861,401	\$ 1,112,449	\$ 1,175,184
Interest Income	\$ 7,406	\$ 30,021	\$ 11,000	\$ 11,000
<b>Total Revenues</b>	<b>\$ 768,665</b>	<b>\$ 891,422</b>	<b>\$ 1,123,449</b>	<b>\$ 1,186,184</b>
<b>Expenditures</b>				
Operations	\$ 816,931	\$ 931,287	\$ 1,005,389	\$ 1,125,686
Capital Outlay	\$ -	42,597	25,000	36,000
Other	\$ 9,571	\$ 11,258	\$ 12,409	\$ 12,882
<b>Total Expenditures</b>	<b>\$ 826,502</b>	<b>\$ 985,142</b>	<b>\$ 1,042,798</b>	<b>\$ 1,174,568</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (57,837)</b>	<b>\$ (93,720)</b>	<b>\$ 80,651</b>	<b>\$ 11,616</b>
<b>Other Income (Expense)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfers Out</b>				
Capital Projects Fund	\$ -	\$ -	\$ -	\$ -
<b>Change in Net Assets</b>	<b>\$ (57,837)</b>	<b>\$ (93,720)</b>	<b>\$ 80,651</b>	<b>\$ 11,616</b>
Prior Period Adjustment				
Change in Accounting Principle	\$ -	\$ -	\$ -	\$ -
<b>Net Assets, December 31</b>	<b>\$ 251,556</b>	<b>\$ 157,836</b>	<b>\$ 238,487</b>	<b>\$ 250,103</b>

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Municipal Garage and Fuel Fund

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

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



#### Fund Summary

	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Year-End</i>	<i>Adopted</i>
	<u>2021</u>	<u>2022</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
			<u>2023</u>	<u>2023</u>	<u>2024</u>
Personnel	\$329,419	\$345,054	\$440,877	\$423,049	\$470,786
Commodities	401,185	491,311	568,975	498,175	572,400
Services/Charges	86,325	94,922	66,800	84,165	82,500
Capital Outlay	0	42,597	15,000	25,000	36,000
Internal Services	9,571	11,258	12,409	12,409	12,882
<b>Total</b>	<u>\$826,500</u>	<u>\$985,142</u>	<u>\$1,104,061</u>	<u>\$1,042,798</u>	<u>\$1,174,568</u>



## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### Municipal Garage and Fuel Fund

#### Personnel Summary

	<i>Actual</i> <u>2021</u>	<i>Actual</i> <u>2022</u>	<i>Revised</i> <i>Budget</i> <u>2023</u>	<i>Year-End</i> <i>Estimate</i> <u>2023</u>	<i>Adopted</i> <i>Budget</i> <u>2024</u>
<b><u>Municipal Garage</u></b>					
Full Time Employees:					
Foreman	0.70	0.70	0.70	0.70	0.70
Equipment Technician	2.00	3.00	3.00	3.00	3.00
<b>Total - Full Time</b>	<u>2.70</u>	<u>3.70</u>	<u>3.70</u>	<u>3.70</u>	<u>3.70</u>
Part Time Employees:					
PT Equipment Technician*	0	0	0	0.00	0.00
<b>Total - Part Time</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total - Garage</b>	<u>2.70</u>	<u>3.70</u>	<u>3.70</u>	<u>3.70</u>	<u>3.70</u>
<b><u>Municipal Fuel</u></b>					
Full Time Employees:					
Foreman	0.05	0.05	0.05	0.05	0.05
Part Time Employees:					
Office Associate	0.00	0.00	0.00	0.00	0.00
<b>Total - Fuel</b>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>
<b>Grand Total - FT Equivalent</b>	<u>2.75</u>	<u>3.75</u>	<u>3.75</u>	<u>3.75</u>	<u>3.75</u>

#### Goals and Objectives for Calendar Year 2024:

Operate an efficient and cost effective fleet maintenance garage to meet the operational and emergency needs of all Village departments. (ongoing)

Determine and assess optimal vehicle maintenance service time intervals for all Village owned equipment. (ongoing)

Track vehicle history on a vehicle by vehicle basis and report same to each department for review of trends with maintenance, operations, and fuel usage. (ongoing)

## **POLICE PENSION FUND - #701**

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

- Fund Summary
- Expense Summary

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

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Estimated 2023</u>	<u>Adopted 2024</u>
<b>Fund Balance, January 1</b>	<b>\$ 45,868,604</b>	<b>\$ 54,175,734</b>	<b>\$ 47,536,670</b>	<b>\$ 52,539,189</b>
<b>Revenues</b>				
Employer Contributions	\$ 4,783,791	\$ 4,900,933	\$ 4,030,986	\$ 4,048,509
Investment Income	\$ 6,883,449	\$ (7,924,579)	\$ 5,000,000	\$ 5,000,000
Employee Contributions	\$ 530,199	\$ 526,798	\$ 551,500	\$ 551,500
Former Pension Participant	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 1,306	\$ 6,202	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 12,198,745</b>	<b>\$ (2,490,646)</b>	<b>\$ 9,582,486</b>	<b>\$ 9,600,009</b>
<b>Expenditures</b>				
Administration	\$ 157,187	\$ 179,087	\$ 154,617	\$ 173,665
Benefits	\$ 3,734,428	\$ 3,969,331	\$ 4,425,350	\$ 4,525,124
<b>Total Expenditures</b>	<b>\$ 3,891,615</b>	<b>\$ 4,148,418</b>	<b>\$ 4,579,967</b>	<b>\$ 4,698,789</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 8,307,130</b>	<b>\$ (6,639,064)</b>	<b>\$ 5,002,519</b>	<b>\$ 4,901,220</b>
<b>Fund Balance, December 31</b>	<b>\$ 54,175,734</b>	<b>\$ 47,536,670</b>	<b>\$ 52,539,189</b>	<b>\$ 57,440,409</b>

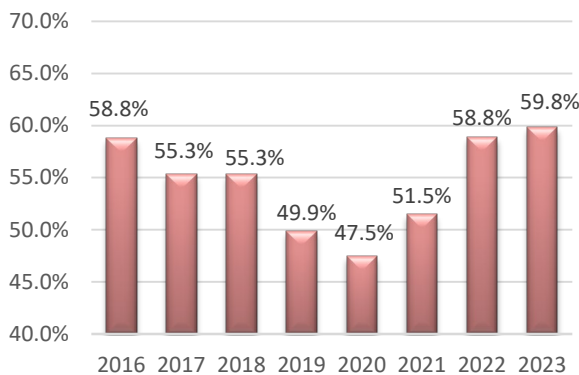
## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

### 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



#### Police Pension Fund Value of Fund Assets



#### Fund Summary

	<i>Actual 2021</i>	<i>Actual 2022</i>	<i>Revised Budget 2023</i>	<i>Year-End Estimate 2023</i>	<i>Adopted Budget 2024</i>
Commodities	\$0	\$0	\$500	\$0	\$100
Services/Charges	157,187	179,087	73,380	154,617	173,665
Pension Payments	3,734,428	3,969,331	4,149,344	4,425,350	4,525,124
<b>Total</b>	<b>\$3,891,615</b>	<b>\$4,148,418</b>	<b>\$4,223,224</b>	<b>\$4,579,967</b>	<b>\$4,698,889</b>



**VILLAGE OF WOODRIDGE**

**PROPOSED**

**CAPITAL IMPROVEMENT PROGRAM**

**FOR THE YEAR ENDING DECEMBER 31, 2024**



FISCAL YEAR 2024-2028 PROPOSED CAPITAL IMPROVEMENT PLAN SUMMARY								
	PROJECT DESCRIPTION	Project	2024	2025	2026	2027	2028	TOTAL
Capital Projects	Board Room Audio Visual Replacement	1	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
	VMWare Virtual Servers & Storage Area	2	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000
	Cisco Switches	3	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
	AMAG Advent Panel Upgrade	4	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000
	License Plate Readers	5	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000
	Video Recording Devices	6	\$ -	\$ -	\$ 380,000	\$ -	\$ -	\$ 380,000
	Unmanned Ariel System	7	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
	Police Vehicle Changeovers	9	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 175,000
	Electronic Message Board	12	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
	Forest Glen Storm Sewer	13	\$ -	\$ -	\$ 25,000	\$ 200,000	\$ -	\$ 225,000
	Sidewalk Replacement Program	14	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 475,000
	Bikepath Replacement Program	15	\$ 25,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 425,000
	Municipal Bridge Repairs	16	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
	Storm Sewer Lining	17	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 300,000
	71st & Jonquil Storm Sewer Repair/Lining	18	\$ -	\$ 240,000	\$ -	\$ -	\$ -	\$ 240,000
	Jackson Drive Storm Channel Repair	19	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
	Roberts Drive Storm Sewer- Phase II	20	\$ -	\$ -	\$ 420,000	\$ -	\$ -	\$ 420,000
	Storm Sewer Outfall & Main Improvements	21	\$ 280,000	\$ -	\$ -	\$ -	\$ -	\$ 280,000
	Storm System Rehab/ Stabilization	22	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 300,000
	North Creek Storm Sewer	23	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
	Vernon Court Storm Sewer	24	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
	Highland Storm Sewer	25	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
	LED Streetlight Improvements	26	\$ 32,000	\$ 32,000	\$ -	\$ -	\$ -	\$ 64,000
	Woodridge Drive Roadway Rehab (CP Share)	27	\$ -	\$ 176,000	\$ -	\$ -	\$ -	\$ 176,000
	Janes Avenue Roadway Rehab (CP Share)	28	\$ 176,500	\$ -	\$ -	\$ -	\$ -	\$ 176,500
	75th Street Frontage Road Resurfacing	29	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
	Municipal Facility Improvements	30	\$ 3,230,000	\$ 550,000	\$ -	\$ -	\$ -	\$ 3,780,000
	Campus Sidewalk Replacement	31	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 225,000
	<b>Total Capital Projects Fund</b>		<b>\$ 5,493,500</b>	<b>\$ 1,328,000</b>	<b>\$ 1,405,000</b>	<b>\$ 450,000</b>	<b>\$ 1,060,000</b>	<b>\$ 9,811,500</b>
DEA	Firearms	8	\$ 18,000	\$ 30,000	\$ -	\$ -	\$ -	\$ 48,000
	Conducted Energy Devices	11	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ 50,000
	Virtual Reality Training	10	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
	Police Dashboard Cameras	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Federal Drug Enforcement Fund</b>		<b>\$ 93,000</b>	<b>\$ 55,000</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 173,000</b>
VERP	Vehicle & Equipment Replacement	41	\$ 460,843	\$ 529,839	\$ 643,793	\$ 526,668	\$ 100,252	\$ 2,261,395
	<b>Total VERP Fund</b>		<b>\$ 460,843</b>	<b>\$ 529,839</b>	<b>\$ 643,793</b>	<b>\$ 526,668</b>	<b>\$ 100,252</b>	<b>\$ 2,261,395</b>
MFT	Roadway Improvements	32	\$ 3,096,947	\$ 2,459,491	\$ 2,038,698	\$ 2,018,243	\$ 1,998,120	\$ 11,611,499
	Woodridge Drive Roadway Rehab (MFT Share)	27	\$ -	\$ 863,215	\$ -	\$ -	\$ -	\$ 863,215
	<b>Total MFT Fund</b>		<b>\$ 3,096,947</b>	<b>\$ 3,322,706</b>	<b>\$ 2,038,698</b>	<b>\$ 2,018,243</b>	<b>\$ 1,998,120</b>	<b>\$ 12,474,714</b>
Water & Sewer Capital Fund	Valve, Hydrant, & System Improvements	33	\$ 500,000	\$ 140,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 1,120,000
	System Improvements	34	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
	SCADA Telemetry Communication	35	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
	Water Tower Repainting	36	\$ -	\$ 100,000	\$ 2,000,000	\$ -	\$ -	\$ 2,100,000
	Emergency Well System-Well Rehab	37	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
	Watermain Replacement	38	\$ 150,000	\$ 1,500,000	\$ -	\$ 50,000	\$ 1,500,000	\$ 3,200,000
	Sanitary Sewer Rehab and Improvements	39	\$ 1,420,000	\$ 115,000	\$ 540,000	\$ 625,000	\$ 650,000	\$ 3,350,000
	Lift Station Cabinet Replacement	40	\$ 1,053,500	\$ 30,000	\$ -	\$ -	\$ -	\$ 1,083,500
	Unplanned County Projects		\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
	<b>Total Water &amp; Sewer Fund</b>		<b>\$ 3,773,500</b>	<b>\$ 1,985,000</b>	<b>\$ 2,800,000</b>	<b>\$ 935,000</b>	<b>\$ 2,410,000</b>	<b>\$ 11,903,500</b>
Water VERP	Vehicle & Equipment Replacement	42	\$ 293,904	\$ 238,270	\$ 381,057	\$ 230,231	\$ 270,430	\$ 1,413,892
	Water Meter Replacement	43	\$ 1,800,000	\$ -	\$ -	\$ -	\$ -	\$ 1,800,000
	<b>Total Water &amp; Sewer Fund VERP</b>		<b>\$ 2,093,904</b>	<b>\$ 238,270</b>	<b>\$ 381,057</b>	<b>\$ 230,231</b>	<b>\$ 270,430</b>	<b>\$ 3,213,892</b>
<b>Grand Total All Funds</b>			<b>\$ 15,011,694</b>	<b>\$ 7,458,815</b>	<b>\$ 7,293,548</b>	<b>\$ 4,160,142</b>	<b>\$ 5,838,802</b>	<b>\$ 39,838,001</b>

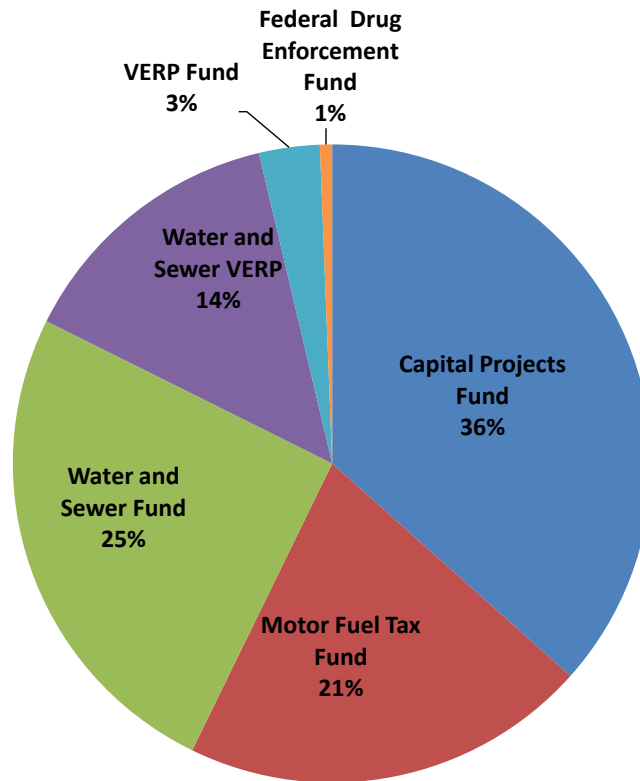
# Village of Woodridge Capital Improvement Plan

Projects \$20,000 and Higher

## Summary- By Fund

Fund	Fund Number	2024	2025	2026	2027	2028	2024-2028 Total Cost
Federal Drug Enforcement Fund	202	\$ 93,000	\$ 55,000	\$ 25,000	\$ -	\$ -	\$ 173,000
Motor Fuel Tax Fund	210	\$ 3,096,947	\$ 3,322,706	\$ 2,038,698	\$ 2,018,243	\$ 1,998,120	\$ 12,474,714
Capital Projects Fund	301	\$ 5,493,500	\$ 1,328,000	\$ 1,405,000	\$ 450,000	\$ 1,060,000	\$ 9,811,500
Vehicle & Equipment Replacement Fund	302	\$ 460,843	\$ 529,839	\$ 643,793	\$ 526,668	\$ 100,252	\$ 2,261,395
Water and Sewer Capital Fund	503	\$ 3,773,500	\$ 1,985,000	\$ 2,800,000	\$ 935,000	\$ 2,410,000	\$ 11,903,500
Water & Sewer VERP	502	\$ 2,093,904	\$ 238,270	\$ 381,057	\$ 230,231	\$ 270,430	\$ 3,213,892
Garage and Fuel Fund	601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>		\$ 15,011,694	\$ 7,458,815	\$ 7,293,548	\$ 4,160,142	\$ 5,838,802	\$ 39,838,001

## FISCAL YEAR 2024 PROPOSED CAPITAL PLAN





**Project: 1**  
**Board Room Audio Visual Replacement**

**Managing Department:** Administration

**Estimated Useful Life:** 7 years

**Change from Previous CIP:** None



**Description:** This is a comprehensive replacement of AV equipment including Microphones, Audio Mixer, Video Control Board, two Cameras, two Projectors, four Wireless HD Transmitters, Podium Laptop, Docking Station, Dais Monitors, Wall Monitor, and any associated installation and setup costs.

Cost Estimates	Five Year Capital Plan					Total Project
	2024	2025	2026	2027	2028	
<b>Total Cost</b>	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
<b>Funding Sources</b>						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
<b>Total Funding</b>	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
<b>Annual Operating Impacts</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total Project</b>
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
<b>Total (Costs)/Savings</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Project: 2**  
**VMWare Virtual Servers & Storage Area Network**

**Managing Department:** Administration

**Estimated Useful Life:** 5 Years

**Change from Previous CIP:** Change in year and cost

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

Cost Estimates	Five Year Capital Plan					Total Project
	2024	2025	2026	2027	2028	
	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000
<b>Total Cost</b>	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000
<b>Funding Sources</b>						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
<b>Total Funding</b>	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000
<b>Annual Operating Impacts</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total Project</b>
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
<b>Total (Costs)/Savings</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Project: 3  
Cisco Switches**

**Managing Department:** Administration

**Estimated Useful Life:** 5 Years

**Change from Previous CIP:** Change in year and cost

**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					Total Project
	2024	2025	2026	2027	2028	
<b>Total Cost</b>	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
<b>Funding Sources</b>						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
<b>Total Funding</b>	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
<b>Annual Operating Impacts</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total Project</b>
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
<b>Total (Costs)/Savings</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**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					Total Project
	2024	2025	2026	2027	2028	
<b>Total Cost</b>	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000
<b>Funding Sources</b>						
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						\$ -
<b>Total Funding</b>	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000
<b>Annual Operating Impacts</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total Project</b>
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
<b>Total (Costs)/Savings</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Project: 5**  
**License Plate Readers**

**Managing Department:** Police

**Estimated Useful Life:** Ongoing

**Change from Previous CIP:** Change in Price



**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					Total Project
	2024	2025	2026	2027	2028	
	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000
<b>Total Cost</b>	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000
<b>Funding Sources</b>						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Funds						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
<b>Total Funding</b>	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000
<b>Annual Operating Impacts</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total Project</b>
New Revenue						
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)	\$ -	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 240,000
<b>Total Costs/(Savings)</b>	\$ -	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 240,000

**Project: 6**  
**Video Recording Devices**

**Managing Department:** Police

**Estimated Useful Life:** 3 - 5 Yrs.

**Change from Previous CIP:** Combined with other CIP  
New Project



**Description:** The Police Department utilizes both in-car and body-worn cameras to record traffic stops and other public interactions for evidence purposes and increase transparency. The useful life of the cameras is three to five years. The Police Department purchased dashboard cameras in 2019, and body worn cameras in 2020. Since these two systems integrate, the Police Department is combining both the dashboard and body worn cameras into a single capital improvement project. The annual operating costs includes ongoing video storage costs and the increased staff time to download videos and monitor video storage requirements. The Police Department intends to replace the cameras in 2025 or 2026, depending on the condition of the equipment and the Police Department's contract. A placeholder was moved from 2025 to 2026 for both body and in car cameras.

Cost Estimates	Five Year Capital Plan					
	2024	2025	2026	2027	2028	Total Project
	\$ -	\$ -	\$ 380,000	\$ -	\$ -	\$ 380,000
<b>Total Cost</b>	\$ -	\$ -	\$ 380,000	\$ -	\$ -	\$ 380,000
<b>Funding Sources</b>						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Funds						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ -	\$ -	\$ 380,000	\$ -	\$ -	\$ 380,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						
Grant Funding						\$ -
<b>Total Funding</b>	\$ -	\$ -	\$ 380,000	\$ -	\$ -	\$ 380,000
<b>Annual Operating Impacts</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total Project</b>
New Revenue						
Staffing Costs (Savings)						
Facility Costs (Savings)						
Program Costs (Savings)	\$ 26,000	\$ 26,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 160,000
<b>Total (Costs)/Savings</b>	\$ 26,000	\$ 26,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 160,000

**Project: 7**  
**Unmanned Arial System**

**Managing Department:** Police

**Estimated Useful Life:** 5 years

**Change from Previous CIP:** Change in Year

**Description:** Unmanned Arial Systems (UAVs) area a valuable tool for police operations by providing overhead views with HD cameras that can live-stream video and thermal images. UAVs limit the risk of exposer to officers in tense situations and can assist with emergency situations. UAVs can take-off from almost anyway or keep hovering for an extended period of time.

Cost Estimates	Five Year Capital Plan					
	2024	2025	2026	2027	2028	Total Project
	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
<b>Total</b>	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
<b>Funding Sources</b>						
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						\$ -
Grant Funding						\$ -
<b>Total Funding</b>	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
<b>Annual Operating Impacts</b>						
New Revenue						
Staffing Costs (Savings)						
Facility Costs (Savings)						
Program Costs (Savings)	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
<b>Total Costs/(Savings)</b>	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000

**Project: 8  
Firearms**

**Managing Department:** Police

**Estimated Useful Life:** 10 years

**Change from Previous CIP:** None

**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
	2024	2025	2026	2027	2028	
	\$ 18,000	\$ 30,000	\$ -	\$ -	\$ -	\$ 48,000
<b>Total</b>	\$ 18,000	\$ 30,000	\$ -	\$ -	\$ -	\$ 48,000
<b>Funding Sources</b>						
State and Federal Drug Funds	\$ 18,000	\$ 30,000	\$ -	\$ -	\$ -	\$ 48,000
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						\$ -
<b>Total Funding</b>	\$ 18,000	\$ 30,000	\$ -	\$ -	\$ -	\$ 48,000
<b>Annual Operating Impacts</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total Project</b>
New Revenue						
Staffing Costs (Savings)						
Facility Costs (Savings)						
Program Costs (Savings)						
<b>Total Costs/(Savings)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



**Project: 9**  
**Police Vehicle Changeovers**

**Managing Department:** Police Department

**Estimated Useful Life:** 3 Years

**Change from Previous CIP:** None



**Description:** Each year the Police Department purchases and customizes vehicles to be used as patrol cars. This process is known as a vehicle changeover, which consists of wrapping the vehicle with the Department's logo installing light bars and siren technology, as well as outfitting the interior with prisoner seats, radios, in-car computers and video systems. The ordering process has changed and the amount we can purchase yearly may vary.

Five Year Capital Plan						
Cost Estimates	2024	2025	2026	2027	2028	Total Project
	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 175,000
<b>Total</b>	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 175,000
Funding Sources						
State and Federal Drug Funds						
Motor Fuel Tax Fund						
TIF #2 Fund						
SSA #1,3,5 Funds						
Capital Projects Fund	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 175,000
Vehicle Equipment Replacement (VERP) Fund						
Water & Sewer Fund						
Water & Sewer VERP Fund						
Garage and Fuel Fund						
Grant Funding						
<b>Total Funding</b>	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 175,000
Annual Operating Impacts	2024	2025	2026	2027	2028	Total Project
New Revenue						
Staffing Costs (Savings)						
Facility Costs (Savings)						
Program Costs (Savings)						
<b>Total Costs/(Savings)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Project:10**  
**Virtual Reality Training System**

**Managing Department:** Police Department

**Estimated Useful Life:** 5-7 Years

**Change from Previous CIP:** New Project



**Description:** The Police Department is looking to incorporate a Virtual Reality Training system. Virtual training simulators have been proven to improve speed, accuracy, judgment in the use of force, and overall combat ability while reducing training time, logistics, and cost. In almost every single citizen encounter, police officers are striving towards de escalation adverse or demanding circumstances. Whether they are issuing a traffic citation or calming down a frantic parent who has lost their child or loved one, police officers are constantly engaging in de-escalation.

The use of a de-escalation training simulator has been shown to be effective in helping police officers learn how

Cost Estimates	Five Year Capital Plan					
	2024	2025	2026	2027	2028	Total Project
	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
<b>Total</b>	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
<b>Funding Sources</b>						
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						
<b>Total Funding</b>	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
<b>Annual Operating Impacts</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total Project</b>
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)	\$ -	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 36,000
<b>Total Costs/(Savings)</b>	\$ -	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 36,000

**Project: 11**  
**Conducted Energy Device**

**Managing Department:** Police

**Estimated Useful Life:** 5-7 years

**Change from Previous CIP:** New Project



**Description:** To replace the existing department inventory of the conducted energy devices (i.e., Tasers). These devices are typically replaced every five years. Conducted energy devices incapacitate targets via shocks that temporarily impair the target's physical function to a level that allows them to be approached and handled in an unresisting, and thus, safe manner. The future of the Taser program may be impacted by current Illinois legislation.

Cost Estimates	Five Year Capital Plan					
	2024	2025	2026	2027	2028	Total Project
<b>Total Cost</b>	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ 50,000
<b>Funding Sources</b>	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ 50,000
State and Federal Drug Funds	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ 50,000
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						\$ -
<b>Total Funding</b>	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ 50,000
<b>Annual Operating Impacts</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total Project</b>
New Revenue						
Staffing Costs (Savings)						
Facility Costs (Savings)						
Program Costs (Savings)						\$ -
<b>Total Costs/(Savings)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Project: 12**  
**Electronic Message Board - 2 Locations**

**Managing Department:** Administration/Public Works

**Estimated Useful Life:** 30

**Change from Previous CIP:** Change in Year



**Description:** This project includes the installation of a new Electronic Message Board (EMB) at the Woodridge Plaza Drive Campus and an EMB to replace the sign board at the Village Greens Community Sign. Each sign is estimated at \$70,000 for a total of \$140,000 plus an additional allowance of \$10,000 for electrician services.

Cost Estimates	Five Year Capital Plan					
	2024	2025	2026	2027	2028	Total Project
	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
<b>Total</b>	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
<b>Funding Sources</b>						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Funds						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Grant Funding						\$ -
<b>Total Funding</b>	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
<b>Annual Operating Impacts</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total Project</b>
New Revenue						
Staffing Costs (Savings)						
Facility Costs (Savings)						
Program Costs (Savings)						
<b>Total-Net Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Project: 13**  
**Forest Glen Storm Sewer**

**Managing Department:** Public Works

**Estimated Useful Life:** 25 Years

**Change from Previous CIP:** New Project



**Description:** The Village has worked with the residents in the area of Forest Glen Parkway related to drainage issues. This project includes the extension of the existing storm sewer with stubs for connection points for residents to attach to at their own cost.

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

**Project:14**  
**Sidewalk Replacement Program**

**Managing Department:** Public Works

**Estimated Useful Life:** 20 Years

**Change from Previous CIP:** Change in Cost



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

Cost Estimates	Five Year Capital Plan					Total Project
	2024	2025	2026	2027	2028	
<b>Total Cost</b>	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 475,000
<b>Funding Sources</b>						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 475,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
<b>Total Funding</b>	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 475,000
<b>Annual Operating Impacts</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total Project</b>
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
<b>Total (Costs)/Savings</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Project: 15**  
**Bikepath Replacement Program**

**Managing Department:** Public Works

**Estimated Useful Life:** 20 Years

**Change from Previous CII** Change in Cost



**Description:** The Village of Woodridge maintains approximately 12.5 miles of bikepaths in the Village. This program includes the design of a Bikepath replacement program in 2024 followed by an annual project at approximately \$100,000 per year beginning in FY2025. Additionally, with the age of the community and addition of residential subdivisions, the demands on this program continue to grow. The program will include the resurfacing of sections of bikepath and will be further programmed in the FY2024 program design development.

Cost Estimates	Five Year Capital Plan					
	2024	2025	2026	2027	2028	Total Project
	\$ 25,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
<b>Total Cost</b>	\$ 25,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
<b>Funding Sources</b>						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 25,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
<b>Total Funding</b>	\$ 25,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 425,000
<b>Annual Operating Impacts</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total Project</b>
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
<b>Total (Costs)/Savings</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



**Project: 16**  
**Municipal Bridges: Repairs/Improvements**

**Managing Department:** Public Works

**Estimated Useful Life:** 15 Years

**Change from Previous CIP:** New Project



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

Cost Estimates	Five Year Capital Plan					
	2024	2025	2026	2027	2028	Total Project
	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
<b>Total</b>	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
<b>Funding Sources</b>						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Funds						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Grant Funding						\$ -
<b>Total Funding</b>	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
<b>Annual Operating Impacts</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total Project</b>
New Revenue						
Staffing Costs (Savings)						\$ 100,000
Facility Costs (Savings)						\$ 200,000
Program Costs (Savings)						\$ 300,000
<b>Total-Net Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000



**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					Total Project
	2024	2025	2026	2027	2028	
	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 300,000
<b>Total Cost</b>	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 300,000
<b>Funding Sources</b>						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 300,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
<b>Total Funding</b>	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 300,000
<b>Annual Operating Impacts</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total Project</b>
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
<b>Total (Costs)/Savings</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**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 \$200,000.

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

Cost Estimates	Five Year Capital Plan					Total Project
	2023	2024	2025	2026	2027	
<b>Total Cost</b>	\$ -	\$ 240,000	\$ -	\$ -	\$ -	\$ 240,000
<b>Funding Sources</b>						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ -	\$ 240,000	\$ -	\$ -	\$ -	\$ 240,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
<b>Total Funding</b>	\$ -	\$ 240,000	\$ -	\$ -	\$ -	\$ 240,000
<b>Annual Operating Impacts</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>Total Project</b>
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
<b>Total (Costs)/Savings</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**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 \$100,000.

Cost Estimates	Five Year Capital Plan					Total Project
	2024	2025	2026	2027	2028	
	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
<b>Total Cost</b>	\$ -	\$ 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						\$ -
<b>Total Funding</b>	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
Annual Operating Impacts						
	2024	2025	2026	2027	2028	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
<b>Total (Costs)/Savings</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Project: 20**  
**Roberts Drive Storm Sewer - Phase II**

**Managing Department:** Public Works

**Estimated Useful Life:** 50 Years

**Change from Previous CIP:** No Change



**Description:** The Village completed Phase I of the Roberts Drive Storm Sewer Improvements in 2020. The project included the up-sizing of the Roberts Court Storm Sewer, installation of a parallel storm sewer on Roberts Drive and the installation of high volume inlets along the path at a cost of approximately \$300,000. Phase II is being reviewed based on Phase 1 and would include upsizing of the storm sewer system along 71st from Roberts west toward the egress at the Girl Scouts of America property. The estimated cost including design and construction engineering is \$420,000.

Cost Estimates	Five Year Capital Plan					Total Project
	2024	2025	2026	2027	2028	
<b>Total Cost</b>	\$ -	\$ -	\$ 420,000	\$ -	\$ -	\$ 420,000
<b>Funding Sources</b>						
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						\$ -
<b>Total Funding</b>	\$ -	\$ -	\$ 420,000	\$ -	\$ -	\$ 420,000
<b>Annual Operating Impacts</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total Project</b>
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
<b>Total (Costs)/Savings</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Project: 21**  
**Storm Sewer Outfall & Main Improvements**

**Managing Department:** Public Works

**Estimated Useful Life:** 20 Years

**Change from Previous CIP:** No Change



**Description:** Public Works continues to monitor creek outfall, drainage issues due to storm run-off through out the community. Staff reviews the concerns to determine the cause and when determined to require a capital improvement remedy, develop a design for the project. The following projects are being monitored for design or planned for repair:

Woodridge Drive/Crabtree Creek Outfall: \$50,000 in FY2024

Woodridge Drive (Jonquil): \$150,000 in FY2024

Woodview/Butternut: \$50,000 in FY2024

Cost Estimates	Five Year Capital Plan					
	2024	2025	2026	2027	2028	Total Project
	\$ 280,000	\$ -	\$ -	\$ -	\$ -	\$ 280,000
<b>Total Cost</b>	\$ 280,000	\$ -	\$ -	\$ -	\$ -	\$ 280,000
<b>Funding Sources</b>						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 280,000	\$ -	\$ -	\$ -	\$ -	\$ 280,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
<b>Total Funding</b>	\$ 280,000	\$ -	\$ -	\$ -	\$ -	\$ 280,000
<b>Annual Operating Impacts</b>						
	2024	2025	2026	2027	2028	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
<b>Total (Costs)/Savings</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**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					Total Project
	2024	2025	2026	2027	2028	
	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 300,000
<b>Total Cost</b>	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 300,000
<b>Funding Sources</b>						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 300,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
<b>Total Funding</b>	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 300,000
<b>Annual Operating Impacts</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>		<b>2028</b>	<b>Total Project</b>
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
<b>Total (Costs)/Savings</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



**Project: 23**  
**North Creek Storm Sewer**

**Managing Department:** Public Works

**Estimated Useful Life:** 25 Years

**Change from Previous CIP:** No Change



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

Cost Estimates	Five Year Capital Plan					
	2024	2025	2026	2027	2028	Total Project
<b>Total Cost</b>	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
<b>Funding Sources</b>						
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						\$ -
<b>Total Funding</b>	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
<b>Annual Operating Impacts</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>		<b>2028</b>	<b>Total Project</b>
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
<b>Total (Costs)/Savings</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Project: 24**  
**Vernon Court Storm Sewer**

**Managing Department:** Public Works

**Estimated Useful Life:** 25 Years

**Change from Previous CIP:** No Change



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

Cost Estimates	Five Year Capital Plan					
	2024	2025	2026	2027	2028	Total Project
	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
<b>Total Cost</b>	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
<b>Funding Sources</b>						
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						\$ -
<b>Total Funding</b>	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
<b>Annual Operating Impacts</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total Project</b>
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
<b>Total (Costs)/Savings</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

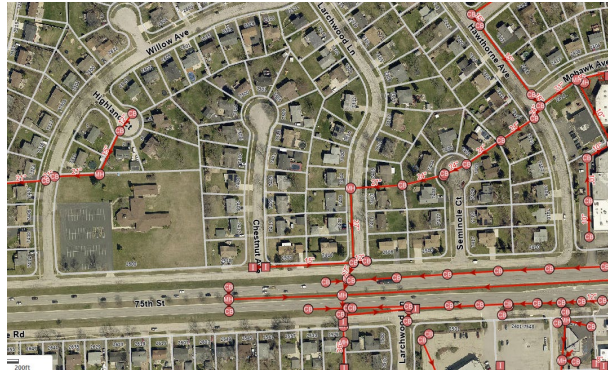


**Project: 25**  
**Highland Storm Sewer (Larchwood Lane)**

**Managing Department:** Public Works

**Estimated Useful Life:** 25 Years

**Change from Previous CIP:** New Project



**Description:** The Village has worked with the residents in the area of Larchwood Lane related to drainage issues. This project includes the extension of the existing storm sewer with stubs for connection points for residents to attach to at their own cost.

Cost Estimates	Five Year Capital Plan					
	2024	2025	2026	2027	2028	Total Project
	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
<b>Total Cost</b>	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
<b>Funding Sources</b>						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
<b>Total Funding</b>	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
<b>Annual Operating Impacts</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>		<b>2028</b>	<b>Total Project</b>
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
<b>Total (Costs)/Savings</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**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					
	2024	2025	2026	2027	2028	Total Project
	\$ 32,000	\$ 32,000	\$ -	\$ -	\$ -	\$ 64,000
<b>Total Cost</b>	\$ 32,000	\$ 32,000	\$ -	\$ -	\$ -	\$ 64,000
<b>Funding Sources</b>						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 24,000	\$ 24,000	\$ -	\$ -	\$ -	\$ 48,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding	\$ 8,000	\$ 8,000	\$ -	\$ -	\$ -	\$ 16,000
<b>Total Funding</b>	\$ 32,000	\$ 32,000	\$ -	\$ -	\$ -	\$ 64,000
<b>Annual Operating Impacts</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total Project</b>
Reimbursement (grant)						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
<b>Total (Costs)/Savings</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Project: 27**  
**Woodridge Drive Roadway Rehab**

**Managing Department:** Public Works  
**Estimated Useful Life:** 16 Years  
**Change from Previous CIP:** Change in Year



**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 (\$176,000) in the Capital Projects Fund. This project is anticipated to be let by the State of Illinois in spring of 2025.

Cost Estimates	Five Year Capital Plan					Total Project
	2024	2025	2026	2027	2028	
<b>Total Cost</b>	\$ -	\$ 2,118,798	\$ -	\$ -	\$ -	\$ 2,118,798
<b>Funding Sources</b>						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund	\$ -	\$ 863,215	\$ -	\$ -	\$ -	\$ 863,215
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ -	\$ 176,000	\$ -	\$ -	\$ -	\$ 176,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding	\$ -	\$ 1,255,583	\$ -	\$ -	\$ -	\$ 1,255,583
<b>Total Funding</b>	\$ -	\$ 2,294,798	\$ -	\$ -	\$ -	\$ 2,294,798
<b>Annual Operating Impacts</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total Project</b>
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
<b>Total (Costs)/Savings</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Project: 27**  
**Janes Avenue Roadway Rehab**

**Managing Department:** Public Works  
**Estimated Useful Life:** 16 Years  
**Change from Previous CIP:** Change in Year



**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 (\$176,500) in the Capital Projects Fund. This project is anticipated to be let by the State of Illinois in spring of 2024.

	Five Year Capital Plan					
Cost Estimates	2024	2025	2026	2027	2028	Total Project
	\$ 2,204,069		\$ -	\$ -	\$ -	\$ 2,204,069
<b>Total Cost</b>	\$ 2,204,069	\$ -	\$ -	\$ -	\$ -	\$ 2,204,069
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	\$ 176,500	\$ -	\$ -	\$ -	\$ -	\$ 176,500
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding	\$ 1,303,690	\$ -	\$ -	\$ -	\$ -	\$ 1,303,690
<b>Total Funding</b>	\$ 2,380,569	\$ -	\$ -	\$ -	\$ -	\$ 2,380,569
Annual Operating Impacts	2024	2025	2026	2027	2028	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
<b>Total (Costs)/Savings</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Project: 29**  
**75th Street - Frontage Road Resurfacing Project**

**Managing Department:** Public Works

**Estimated Useful Life:** 16 Years

**Change from Previous CIP:** Change in Year



**Description:** There has been an informal shared partnership between the Village and DuPage County regarding the maintenance and repair of the existing North/South Frontage Road along 75<sup>th</sup> 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 75<sup>th</sup> Street. These frontage roads are reaching the point in their life cycle where rehabilitation work is required. Given that the roadway primarily benefits Woodridge residents, DuPage County and Woodridge have discussed a 50/50 cost sharing arrangement to complete these roadway improvements and then transferring them to the Village as a future Woodridge responsibility. The total project is estimated at \$1,000,000 with a split of \$500,000 to both parties with the Village to contract and reimbursement

Cost Estimates	Five Year Capital Plan					Total Project
	2024	2025	2026	2027	2028	
<b>Total Cost</b>	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
<b>Funding Sources</b>						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Outside / Grant Funding	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
<b>Total Funding</b>	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
<b>Annual Operating Impacts</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total Project</b>
New Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
<b>Total (Costs)/Savings</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Project: 30**  
**Municipal Facility Improvements - 5 Plaza Village Hall**

**Managing Department:** Police/Public Works

**Estimated Useful Life:** 30 Years

**Change from Previous CIP:** Change in Year



**Description:** In an effort to maintain the facility at 5 Plaza - Village Hall, multiple projects will be necessary over the course of the next few years. The projects include the following capital improvements:

Roof Replacement at 5 Plaza (Flat Roof): \$500,000 in FY2024

Carpet Replacement at 5 Plaza: \$100,000 in FY2025

Generator Replacement at 5 Plaza: Design \$30,000 in FY2024 and Construction at \$250,000 in FY2025

HVAC/Chiller Replacement at 5 Plaza: \$550,000 in FY2024

PW Renovations - Phase 2: \$2,000,000 (FY2024); and Generator \$150,000 (FY2024)

Five Year Capital Plan						
Cost Estimates	2024	2025	2026	2027	2028	Total Project
	\$ 3,230,000	\$ 550,000	\$ -	\$ -	\$ -	\$ 3,780,000
<b>Total Cost</b>	\$ 3,230,000	\$ 550,000	\$ -	\$ -	\$ -	\$ 3,780,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 3,080,000	\$ 550,000	\$ -	\$ -	\$ -	\$ 3,630,000
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
<b>Total Funding</b>	\$ 3,080,000	\$ 550,000	\$ -	\$ -	\$ -	\$ 3,630,000
Annual Operating Impacts	2024	2025	2026	2027	2028	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
<b>Total (Costs)/Savings</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



**Project: 31**  
**Town Center Campus Sidewalk Replacement**

**Managing Department:** Public Works

**Estimated Useful Life:** 20 years

**Change from Previous CIP:** Change in Cost & Year



**Description:** This project is a rehabilitation of the existing Village Hall and Library Town Center Campus paver block and brick paver pedestrian walk area and sitting areas. The cost includes the removal and replacement of the brick and block along with concrete work through the central pedestrian area of the Town Center Campus. The program is estimated at \$225,000 to be

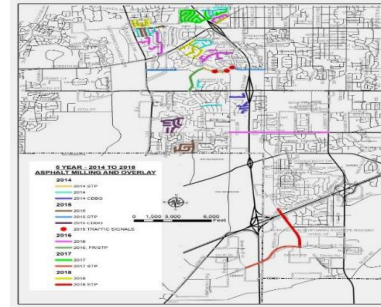
Cost Estimates	Five Year Capital Plan					Total Project
	2024	2025	2026	2027	2028	
	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 225,000
<b>Total Cost</b>	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 225,000
<b>Funding Sources</b>						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 225,000
Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
<b>Total Funding</b>	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 225,000
<b>Annual Operating Impacts</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total Project</b>
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
<b>Total (Costs)/Savings</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Project: 32**  
**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 FY2024 - FY2028 the Village will complete many major road programs including the annual Woodridge MFT resurfacing projects and Surface Transportation Program funded roadway projects which include the Woodridge Drive Resurfacing (Hobson to Center) and the Janes Avenue (75th Street to Spring Street) project. Additionally, the Village continues the Resident Participation Program annually which is reimbursed by the residents that choose to add on to our project.

Cost Estimates	Five Year Capital Plan					Total Project
	2024	2025	2026	2027	2028	
	\$ 3,096,947	\$ 2,459,491	\$ 2,038,698	\$ 2,018,243	\$ 1,998,120	\$11,611,499
<b>Total Cost</b>	\$ 3,096,947	\$ 2,459,491	\$ 2,038,698	\$ 2,018,243	\$ 1,998,120	\$11,611,499
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund	\$ 3,096,947	\$ 2,459,491	\$ 2,038,698	\$ 2,018,243	\$ 1,998,120	\$11,611,499
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						\$ -
<b>Total Funding</b>	\$ 3,096,947	\$ 2,459,491	\$ 2,038,698	\$ 2,018,243	\$ 1,998,120	\$11,611,499
Annual Operating Impacts						
	2024	2025	2026		2028	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
<b>Total (Costs)/Savings</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



**Project: 33**  
**Valve, Hydrant and System Improvements**

**Managing Department:** Public Works

**Estimated Useful Life:** 50-75 Years

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



**Description:** The Village's Water System has approximately 1,750 valves and 2,100 fire hydrants all at different ages typically tied to the date of the original build-out of the particular subdivision. The Valve & Hydrant Program accounts for the annual purchase of new valves and hydrants that to date have been installed by Village staff. The addition of the System Improvement program (pumps, piping, etc.) dollars to this program represents additional dollars allocated toward the replacement of additional valves, hydrants or large meters, in addition to those other items, all aimed at improving the overall function and tightness of the system, as well as the improved ability to shut down valves for system repairs.

Cost Estimates	Five Year Capital Plan					Total Project
	2024	2025	2026	2027	2028	
<b>Total Cost</b>	\$ 500,000	\$ 140,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 1,120,000
<b>Funding Sources</b>						
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	\$ 140,000	\$ 140,000	\$ -	\$ 160,000	\$ 160,000	\$ 600,000
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
<b>Total Funding</b>	\$ 140,000	\$ 140,000	\$ -	\$ 160,000	\$ 160,000	\$ 600,000
<b>Annual Operating Impacts</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total Project</b>
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
<b>Total (Costs)/Savings</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Project: 34**  
**System Improvement**

**Managing Department:** Public Works

**Estimated Useful Life:** 15 Years

**Change from Previous CIP:** No Change



**Description:** The Water and Sewer Fund includes an annual allocation of \$50,000 for unplanned repairs during the year. These improvements are often the infrastructure purchases (hydrants, valves, SCADA or telemetry equipment) or a combination of the infrastructure and labor for emergency repairs.

Cost Estimates	Five Year Capital Plan					
	2023	2024	2025	2026	2027	Total Project
	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
<b>Total Cost</b>	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
<b>Funding Sources</b>						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund						\$ -
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
<b>Total Funding</b>	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
<b>Annual Operating Impacts</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>Total Project</b>
New Revenue						
Staffing Costs (Savings)						
Facility Costs (Savings)						
Program Costs (Savings)						
<b>Total (Costs)/Savings</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Project: 35**  
**SCADA Telemetry Communication - Phase 2**

**Managing Department:** Public Works

**Estimated Useful Life:** 15 Years

**Change from Previous CIP:** Change in Year/Cost

**Description:** The Woodridge Water System and Sanitary Lift Stations are operated, controlled and monitored through a Supervisory Control and Data Acquisition (SCADA) computer system. The system is programmed and controlled through PLCs (programmable logic controller) that have reached their useful life and the specific make used in Woodridge is no longer manufactured which will make parts and service on the system increasing model difficult in the future. This project is a replacement of the PLCs and respective SCADA equipment set in Phase 1 in years 2022 and 2023 (\$300,000) and Phase 2 in year 2024 (\$200,000) .

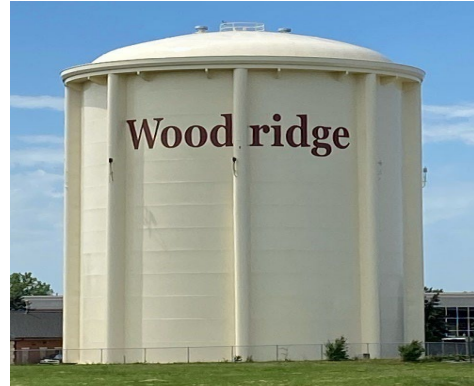
Cost Estimates	Five Year Capital Plan					Total Project
	2024	2025	2026	2027	2028	
<b>Total Cost</b>	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
<b>Funding Sources</b>						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund						\$ -
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
<b>Total Funding</b>	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
<b>Annual Operating Impacts</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total Project</b>
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
<b>Total (Costs)/Savings</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Project: 36**  
**Paint Water Towers**

**Managing Department:** Public Works

**Estimated Useful Life:** 20 Years

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



**Description:** This 2025/2026 project consists of the engineering design and inspection for the Water Tower located at Village Greens Golf Course on 75th Street that will be repainted, both interior and exterior, in 2026. Repainting adds life to the water tower by protecting the structural steel. The maintenance cycles of each of the four water towers were reviewed and programmed in the Water System Evaluation that was completed in 2012 and reevaluated in 2021.

Five Year Capital Plan						
Cost Estimates	2024	2025	2026	2027	2028	Total Project
	\$ -	\$ 100,000	\$ 2,000,000	\$ -	\$ -	\$ 2,100,000
<b>Total Cost</b>	\$ -	\$ 100,000	\$ 2,000,000	\$ -	\$ -	\$ 2,100,000
Funding Sources						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund						\$ -
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund	\$ -	\$ 100,000	\$ 2,000,000	\$ -	\$ -	\$ 2,100,000
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
<b>Total Funding</b>	\$ -	\$ 100,000	\$ 2,000,000	\$ -	\$ -	\$ 2,100,000
Annual Operating Impacts	2024	2025	2026	2027	2028	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
<b>Total (Costs)/Savings</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Project :37**  
**Emergency Well System - Well Rehab**

**Managing Department:** Public Works

**Estimated Useful Life:** 20 Years

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



**Description:** The Village operates three (3) back-up wells in the Village of Woodridge. These wells pull from the groundwater aquifers, and were the source of water in Woodridge prior to connecting to DuPage Water Commission to purchase Lake Michigan Water. The well system is strictly back-up for an emergency in which Lake Water became unavailable; the sources are never mixed. This project includes pulling each of the three wells, inspection and repair.

Cost Estimates	Five Year Capital Plan					Total Project
	2024	2025	2026	2027	2028	
<b>Total Cost</b>	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
<b>Funding Sources</b>						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund						\$ -
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
<b>Total Funding</b>	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
<b>Annual Operating Impacts</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total Project</b>
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
<b>Total (Costs)/Savings</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Project: 38**  
**Watermain Replacement**

**Managing Department:** Public Works

**Estimated Useful Life:** 20 Years

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



**Description:** The Village's Water System has approximately 135 miles of watermain that ranges in age from new installation in the new subdivisions of Timbers Edge and Farmingdale Unit 26, to 60 year old main. Similar to the replacement of the Mitchell Drive watermain in 2013, this program recognizes the need to plan for and replace this infrastructure based on high problem sections, age, poor soil conditions, etc. Following the 2022/2023 75th Street Frontage Road Main replacement, the five-year budget includes (2) additional replacement for a \$1,500,000 project in 2025 and 2028, along with \$50,000 for Engineering Design Review the year before replacement, to target a section of watermain with high numbers of breaks and valves in need of replacement.

Cost Estimates	Five Year Capital Plan					
	2024	2025	2026	2027	2028	Total Project
	\$ 150,000	\$ 1,500,000	\$ -	\$ 50,000	\$ 1,500,000	\$ 3,200,000
<b>Total Cost</b>	\$ 150,000	\$ 1,500,000	\$ -	\$ 50,000	\$ 1,500,000	\$ 3,200,000
<b>Funding Sources</b>						
State and Federal Drug Funds						\$ -
Motor Fuel Tax Fund						\$ -
TIF #2 Fund						\$ -
SSA #1,3,5 Funds						\$ -
Capital Projects Fund						\$ -
Vehicle Equipment Replacement (VERP) Fund						\$ -
Water & Sewer Fund	\$ 150,000	\$ 1,500,000	\$ -	\$ 50,000	\$ 1,500,000	\$ 3,200,000
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
<b>Total Funding</b>	\$ 150,000	\$ 1,500,000	\$ -	\$ 50,000	\$ 1,500,000	\$ 3,200,000
<b>Annual Operating Impacts</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total Project</b>
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
<b>Total (Costs)/Savings</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Project: 39**  
**Sanitary Sewer Rehab and Improvement Programs**

<b>Managing Department:</b>	Public Works	<b>Sewer Services</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
		Lining	400,000	300,000		400,000	
<b>Estimated Useful Life:</b>	50 Years	Main Cleaning	120,000	115,000	225,000	225,000	115,000
		355 Sewer Inspect / Manhole Rehab	200,000				
		Crabtree Interceptor	700,000		75,000		75,000
<b>Change from Previous CIP:</b>	Change in Year/Price	<b>Total</b>	<b>1,420,000</b>	<b>415,000</b>	<b>300,000</b>	<b>625,000</b>	<b>190,000</b>

**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.

		Five Year Capital Plan				
Cost Estimates	2023	2024	2025	2026	2027	Total Project
	1,420,000	115,000	540,000	625,000	650,000	\$ 3,350,000
<b>Total Cost</b>	<b>\$ 1,420,000</b>	<b>\$ 115,000</b>	<b>\$ 540,000</b>	<b>\$ 625,000</b>	<b>\$ 650,000</b>	<b>\$ 3,350,000</b>
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	\$1,420,000	\$115,000	\$540,000	\$625,000	\$650,000	\$ 3,350,000
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
<b>Total Funding</b>	<b>\$ 1,420,000</b>	<b>\$ 115,000</b>	<b>\$ 540,000</b>	<b>\$ 625,000</b>	<b>\$ 650,000</b>	<b>\$ 3,350,000</b>
Annual Operating Impacts	2023	2024	2025	2026	2027	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
<b>Total (Costs)/Savings</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Project: 40**  
**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 was replaced with the full system rehab in 2023 for approximately \$800,000.

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.

Additionally, replacement of the pumps for the three stations are planned for 2024 (\$1,045,000) and 2025

Cost Estimates	Five Year Capital Plan					Total Project
	2024	2025	2026	2027	2028	
	\$ 1,053,500	\$ 30,000	\$ -	\$ -	\$ -	\$ 1,083,500
<b>Total Cost</b>	\$ 1,053,500	\$ 30,000	\$ -	\$ -	\$ -	\$ 1,083,500
<b>Funding Sources</b>						
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	\$ 1,053,500	\$ 30,000	\$ -	\$ -	\$ -	\$ 1,083,500
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
<b>Total Funding</b>	\$ 1,053,500	\$ 30,000	\$ -	\$ -	\$ -	\$ 1,083,500
<b>Annual Operating Impacts</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total Project</b>
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
<b>Total (Costs)/Savings</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



**Project: 41**  
**Vehicle & Equipment Replacement Program**

**Managing Department:** All Departments

**Estimated Useful Life:** N/A

**Change from Previous CIP:** No Change



**Description:** The Village of Woodridge operates an internal service fund, the Vehicle and Equipment Replacement Program Fund (VERP), to plan for and fund the replacement of all vehicles in the Village Fleet (Police, Public Works, Water and Sewer, and Garage Operations), and large equipment including computer and phone hardware, traffic signals, police response equipment, trailers and lift station generators. The Water and Sewer Fund has a separate VERP that is listed as Project 43 in the Capital Improvement Program. The respective cost center responsible for the asset transfers an annual contribution equal to the replacement cost of the item divided by its useful life. Trade in or sales of the assets are credited to the individualized item in the year following the sale. The program is evaluated on an annual basis with updates to planned vehicle replacements based on current fleet performance and changes in operations. The VERP is maintained at approximately 45 - 50% funded.

Five Year Capital Plan						
Cost Estimates	2023	2024	2025	2026	2027	Total Project
	\$ 460,843	\$ 529,839	\$ 643,793	\$ 526,668	\$ 100,252	\$ 2,261,395
<b>Total Cost</b>	\$ 460,843	\$ 529,839	\$ 643,793	\$ 526,668	\$ 100,252	\$ 2,261,395
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	\$ 460,843	\$ 529,839	\$ 643,793	\$ 526,668	\$ 100,252	\$ 2,261,395
Water & Sewer Fund						\$ -
Water & Sewer VERP Fund						\$ -
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
<b>Total Funding</b>	\$ 460,843	\$ 529,839	\$ 643,793	\$ 526,668	\$ 100,252	\$ 2,261,395
Annual Operating Impacts	2023	2024	2025	2026	2027	Total Project
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
<b>Total (Costs)/Savings</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Project: 42**  
**Water & Sewer Vehicle & Equipment Replacement Program**

**Managing Department:** Public Works

**Estimated Useful Life:** N/A

**Change from Previous CIP:** No Change



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

Cost Estimates	Five Year Capital Plan					
	2024	2025	2026	2027	2028	Total Project
	\$ 293,904	\$ 238,270	\$ 381,057	\$ 230,231	\$ 270,430	\$ 1,413,892
<b>Total Cost</b>	\$ 293,904	\$ 238,270	\$ 381,057	\$ 230,231	\$ 270,430	\$ 1,413,892
<b>Funding Sources</b>						
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	\$ 293,904	\$ 238,270	\$ 381,057	\$ 230,231	\$ 270,430	\$ 1,413,892
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
<b>Total Funding</b>	\$ 293,904	\$ 238,270	\$ 381,057	\$ 230,231	\$ 270,430	\$ 1,413,892
<b>Annual Operating Impacts</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total Project</b>
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
<b>Total (Costs)/Savings</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Project: 43**  
**Water Meter Replacement Program**

**Managing Department:** Public Works

**Estimated Useful Life:** 16 Years

**Change from Previous CIP:** New Project



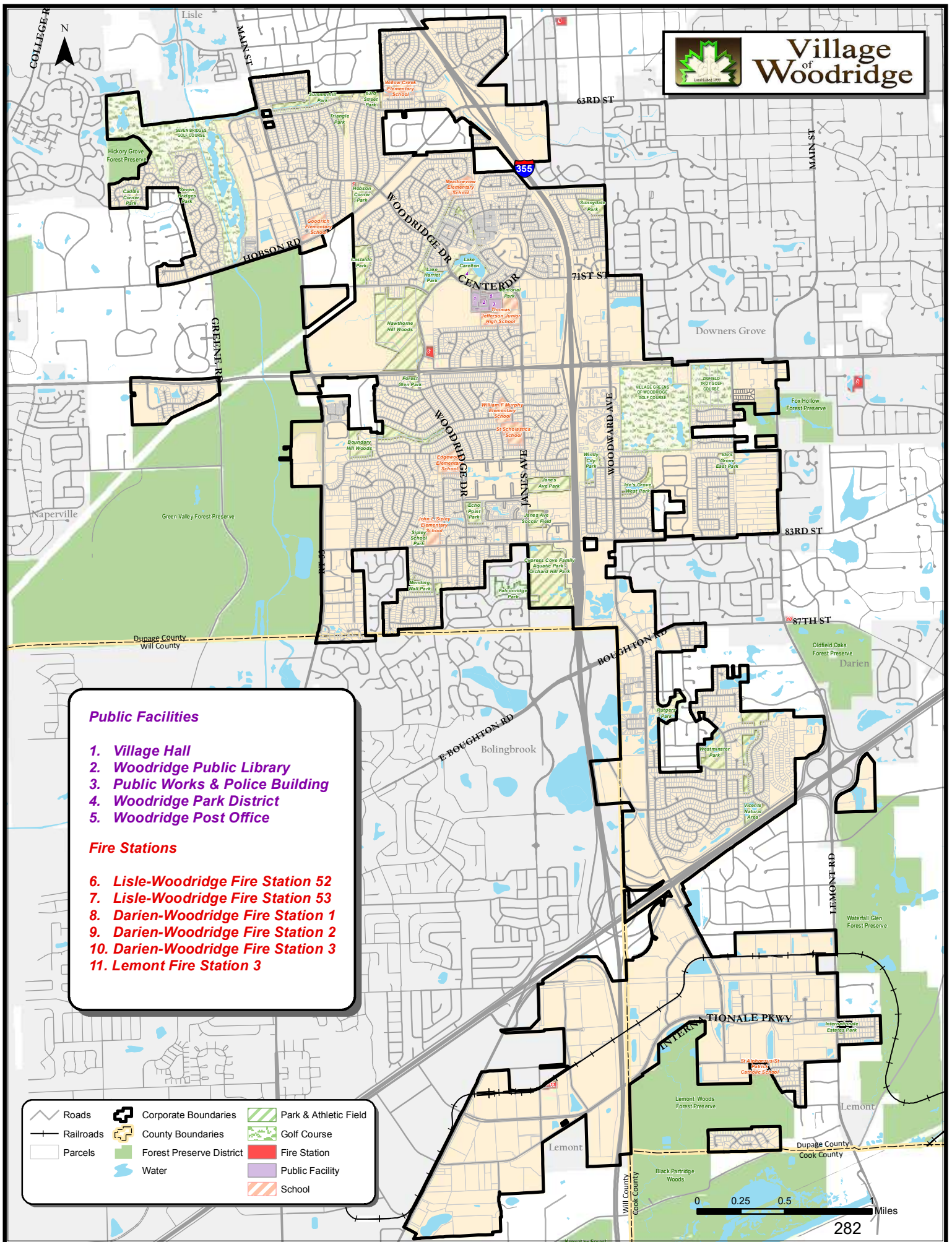
**Description:** The Water Meter Replacement project consists of replacing approximately 9,700 customer water meters throughout the Village along with installation of radio remote reads along antennae mounted remote radio read system located on two water towers. This system will allow for real time reads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

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

Cost Estimates	Five Year Capital Plan					Total Project
	2024	2025	2026	2027	2028	
	\$ 1,800,000	\$ -	\$ -	\$ -	\$ -	\$ 1,800,000
<b>Total Cost</b>	\$ 1,800,000	\$ -	\$ -	\$ -	\$ -	\$ 1,800,000
<b>Funding Sources</b>						
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	\$ 1,800,000	\$ -	\$ -	\$ -	\$ -	\$ 1,800,000
Garage and Fuel Fund						\$ -
Grant Funding						\$ -
<b>Total Funding</b>	\$ 1,800,000	\$ -	\$ -	\$ -	\$ -	\$ 1,800,000
<b>Annual Operating Impacts</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total Project</b>
New Revenue						\$ -
Staffing Costs (Savings)						\$ -
Facility Costs (Savings)						\$ -
Program Costs (Savings)						\$ -
<b>Total (Costs)/Savings</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## **SUPPLEMENTAL INFORMATION**

- Street Map
- Zoning Map
- Equalized Assessed Valuations
- Principal Property Tax Payers
- Principal Employers
- Debt Schedule





### Zoning

<b>R-1</b>	Residential	<b>B-2</b>	Community Shopping
<b>R-2</b>	Residential	<b>B-3</b>	Highway and Service Business
<b>R-3</b>	Residential	<b>OSB</b>	Office and Service Business
<b>A-1</b>	Residential	<b>ORI</b>	Office Research and Light Industrial
<b>A-2</b>	Residential	<b>M-1</b>	Manufacturing
<b>B-1</b>	Neighborhood Shopping	<b>RBC</b>	Regional Business Center

Revision Date
3/26/1998
3/11/1999
2/14/2000
2/22/2001
2/28/2008
3/13/2003
3/4/2004
3/3/2005
3/2/2006
3/15/2007
3/20/2008
3/19/2009
3/18/2010
3/24/2011
3/22/2012
3/28/2013
3/27/2014
3/19/2015
3/19/2016
3/19/2017
3/19/2018
3/21/2019

The map displays the town of Bolingbrook, Illinois, with its street grid and existing parks. Proposed zoning changes are indicated by color-coded overlays:

- R-1 (Yellow):** Located along the western edge near Glenfield Rd.
- M-1 (Purple):** Located in the southern part of the town, near the intersection of 107th St and Daney Ave.
- ORI (Pink):** Several parcels are designated as ORI, primarily along the eastern boundary near the I-55 corridor.
- Other Zones (Light Blue/Cyan):** These include areas like the one near parcel 82 and another near parcel 101.

Key features include major roads like I-55 running diagonally through the center-right, and local streets such as North Avenue, Westchester Ct, and Falconridge Way. Parks are shown in green, and water bodies in blue.



# VILLAGE OF WOODRIDGE, ILLINOIS

## Assessed Value and Actual Value of Taxable Property - Last Ten Tax Levy Years December 31, 2022 (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	
2013	\$	672,295,662	\$	15,651	\$	183,510,723	\$	157,515,852	\$	1,013,337,888	\$	66,928	\$	1,013,404,816		0.7134	\$	3,040,214,448		33.33%	
2014		662,626,899		10,881		184,863,228		165,678,410		1,013,179,418		67,711		1,013,247,129		0.6713		3,039,741,387		33.33%	
2015		681,574,317		11,453		188,725,376		178,236,937		1,048,548,083		70,523		1,048,618,606		0.6515		3,145,855,818		33.33%	
2016		729,909,348		32,718		197,785,266		185,518,704		1,113,246,036		79,775		1,113,325,811		0.6159		3,339,977,433		33.33%	
2017		764,777,369		33,976		202,677,079		197,203,899		1,164,692,323		88,628		1,164,780,951		0.5953		3,494,342,853		33.33%	
2018		800,947,763		35,361		212,925,773		207,436,013		1,221,344,910		95,026		1,221,439,936		0.5770		3,664,319,808		33.33%	
2019		864,615,971		35,686		217,710,352		212,220,772		1,294,582,781		109,897		1,294,692,678		0.5538		3,884,078,034		33.33%	
2020		910,901,116		36,951		222,120,946		215,126,331		1,348,185,344		132,545		1,348,317,889		0.5356		4,044,953,667		33.33%	
2021		931,413,808		38,344		226,925,857		219,322,571		1,377,700,580		157,890		1,377,858,470		0.5258		4,133,575,410		33.33%	
2022		967,421,699		39,875		231,182,158		223,181,542		1,421,825,274		176,860		1,422,002,134		0.5231		4,266,006,402		33.33%	

Note: TIF valuation not included.

Data Source: Office of the County Clerk

## VILLAGE OF WOODRIDGE, ILLINOIS

### Principal Property Tax Payers - Current Tax Levy Year and Nine Tax Levy Years Ago December 31, 2022 (Unaudited)

Taxpayer	December 31, 2022			December 31, 2013		
	2021 Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Value	2012 Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Value
Prologis/Catellus	\$ 66,173,211	1	4.80%	\$ 14,885,010	2	1.39%
Amli Residential	21,047,630	2	1.53%	18,270,730	1	1.71%
Windsor Lakes	19,199,860	3	1.39%			
BCH Westwood LLC	14,265,070	4	1.04%	10,683,860	5	1.00%
UBS Realty Investors	10,838,210	5	0.79%	8,912,140	8	0.83%
Northern Wood Hill Group	10,716,598	6	0.78%	9,275,913	7	0.87%
Reep MF Woodridge, IL LLC	10,055,660	7	0.73%	8,119,200	9	0.76%
LRE Chicago	9,801,544	8	0.71%			
BCH Emerald	9,536,830	9	0.69%			
TGA Bridge Point	8,652,470	10	0.63%			
Crane and Norcross				12,576,300	3	1.18%
El AD Windsor Lakes				11,225,990	4	1.05%
Sumitomo Bk Leasing				9,369,700	6	0.88%
Equity Fund Advisors				7,390,830	10	0.69%
	<u>180,287,083</u>		<u>13.09%</u>	<u>110,709,673</u>		<u>10.36%</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 2021 totaled \$180,287,083 which was 13.09% 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, 2022 (Unaudited)

Employer	2022			2013		
	Employees	Rank	Percentage of Total Village Employment	Employees	Rank	Percentage of Total Village Employment
Woodridge School District 68	424	1	2.13%	428	3	3.66%
Edward Don	407	2	2.05%	350	5	2.99%
MPS Chicago Inc.	350	3	1.76%			
Eaton Corporation	350	4	1.76%			
Senior Midwest Direct Inc.	300	5	1.51%			
Orbus	263	6	1.32%			
Champion Packaging & Distribution I	259	7	1.30%	180	10	1.54%
Parker Hannifin Corporation	235	8	1.18%			
The Morey Corporation	231	9	1.16%	450	2	3.84%
Hendrickson	230	10	1.16%			
Comcast				460	1	3.93%
Wilton Industries, Inc.				393	4	3.36%
Follet Educational Services				310	6	2.65%
Allstate Insurance Company (Heritage Pkwy)				303	7	2.59%
Greencore				250	8	2.14%
Edward Health & Fitness Center				215	9	1.84%
	<u>3,049</u>		<u>15.35%</u>	<u>3,339</u>		<u>28.52%</u>

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

# VILLAGE OF WOODRIDGE | FY 2024 BUDGET

## Debt Schedule

### DEBT MANAGEMENT

The Village will confine long-term borrowing to capital improvements or one-time obligations that cannot be financed from current revenues or reserves. The Village will target long-term borrowing for long-lived capital assets only and financing shall not exceed the expected useful life of the asset. Every project proposed for financing through general obligation debt should be accompanied by a full analysis of the future operating and maintenance costs associated with the project. The Village will take advantage of every opportunity to refinance current debt if it results in savings.

As a home-rule municipality, the Village has no legal debt limit and can issue debt without referendum. Currently all of the Village's outstanding debt is paid from revenue sources other than property taxes; therefore the tax levies are abated each year. Recently, Fitch and Moody's affirmed the Village's AAA and AA+ bond ratings, respectively, each citing the Village's low debt burden as a contributing factor in their assessment.

#### PAYMENTS DUE IN 2024:

Bond Issue	Interest	Principal	Total 2024
2014	310,200	800,000	1,110,200
2017	34,950	0	34,950
2019	52,289	555,000	607,289
2021	633,903	0	633,903
<b>Grand Total</b>			<b>2,386,342</b>

#### BREAKDOWN OF PAYMENTS:

Bond Issue	Paid By:	Amount
2014	General & Capital Projects Funds and Park District	1,110,200
2017	General & Capital Projects Funds and Park District	34,950
2019	General & Capital Projects Funds	607,289
2021	General & Capital Projects Funds	633,903
<b>Grand Total</b>		<b>2,386,342</b>

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
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
<b>TOTAL</b>	<b>8,155,000</b>	<b>1,737,300.00</b>	<b>9,892,300.00</b>

2017 General Obligation Refunding Bonds			
Partial Refund of 2008 GO Bond for purchase of 44 acres			
Paid from General Revenues in 401 Debt Svc Fund with 50% reimbursed by Park District			
Issued: December 19, 2017 Maturity: February 1, 2028 Amount: \$3,810,000 Interest Rate: 2.00% to 3.00%			
	Principal	Interest	Total
-		34,950.00	34,950.00
-		34,950.00	34,950.00
-		34,950.00	34,950.00
230,000		31,500.00	261,500.00
935,000		14,025.00	949,025.00
1,165,000		150,375.00	1,315,375.00

2019 General Obligation Refunding Bonds			
Police/Public Works Facility Project			
Paid from General Revenues in Debt Service Fund			
Issued: October 17, 2019 Maturity: February 1, 2029 Amount: \$5,000,000 Interest Rate: 1.73%			
Year End 12/31	Principal	Interest	Total
2024	555,000	52,289.00	607,289.00
2025	565,000	42,645.00	607,645.00
2026	570,000	32,827.00	602,827.00
2027	580,000	22,923.00	602,923.00
2028	590,000	12,845.00	602,845.00
2029	300,000	2,595.00	302,595.00
<b>TOTAL</b>	<b>3,160,000</b>	<b>166,124.00</b>	<b>3,326,124.00</b>

2021 General Obligation Refunding Bonds			
Police/Public Works Facility Project			
Paid from General Revenues in Debt Service Fund			
Issued: October 17, 2019 Maturity: February 1, 2029 Amount: \$5,000,000 Interest Rate: 1.73%			
Year End 12/31	Principal	Interest	Total
2024		633,902.50	633,902.50
2025		633,902.50	633,902.50
2026		633,902.50	633,902.50
2027		633,902.50	633,902.50
2028		633,902.50	633,902.50
2029		633,902.50	633,902.50
2030		633,902.50	633,902.50
2031		633,902.50	633,902.50
2032		633,902.50	633,902.50
2033	-	633,902.50	633,902.50
2034	1,120,000	611,502.50	1,731,502.50
2035	1,165,000	565,802.50	1,730,802.50
2036	1,210,000	518,302.50	1,728,302.50
2037	1,260,000	468,902.50	1,728,902.50
2038	1,310,000	417,502.50	1,727,502.50
2039	1,360,000	375,322.50	1,735,322.50
2040	1,395,000	342,602.50	1,737,602.50
2041	1,425,000	308,406.25	1,733,406.25
2042	1,460,000	261,750.00	1,721,750.00
2043	1,520,000	202,150.00	1,722,150.00
2044	1,580,000	140,150.00	1,720,150.00
2045	1,645,000	75,650.00	1,720,650.00
2046	1,710,000	21,375.00	1,731,375.00
2046	1,710,000	10,648.444	1,720,648.444
<b>18,160,000</b>		<b>28,808,443.75</b>	



## **EXPENSE ACCOUNT DESCRIPTIONS**

# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

## Expense Account Descriptions

### **PERSONNEL SERVICES (OBJECT CODES 410100-410230)**

<b>410100</b>	<b>PERMANENT WAGES</b> All full-time salaries paid for a 40-hour workweek.
<b>410110</b>	<b>PART-TIME WAGES</b> All salaries paid to employees who are classified other than at a full-time status.
<b>410120</b>	<b>OVER-TIME WAGES - FULL-TIME</b> Salaries paid to non-exempt full-time employees in all classifications who work in excess of 40 hours per week.
<b>410130</b>	<b>OVER-TIME WAGES - PART-TIME</b> Salaries paid to non-exempt part-time employees in all classifications who work in excess of 40 hours per week.
<b>410150</b>	<b>OVER-TIME - SPECIAL DETAIL</b> Over-time wages paid to Police Department personnel for special detail duties.
<b>410200</b>	<b>HEALTH &amp; LIFE INSURANCE</b> Medical insurance premiums paid by the municipality on behalf of participating employees.
<b>410210</b>	<b>EMPLOYER - FICA</b> Employer Pension Contributions - FICA.
<b>410220</b>	<b>EMPLOYER - MEDICARE</b> Employer Pension Contributions - Medicare
<b>410230</b>	<b>EMPLOYER - IMRF</b> Employer pension contributions - IMRF.

### **COMMODITIES (OBJECT CODES 420200-420250)**

<b>420200</b>	<b>OFFICE SUPPLIES</b> For general office supplies such as: stationery, paper clips, pencils, scotch tape, staples, letter trays, adding machines, calculators, etc.
<b>420210</b>	<b>OPERATING SUPPLIES</b>

# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 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 2024 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 2024 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 2024 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 2024 BUDGET**

### **Expense Account Descriptions**

<b>490900</b>	<b>TRANSFER TO GENERAL FUND</b>
<b>490910</b>	<b>TRANSFER TO MOTOR FUEL TAX FUND</b>
<b>490920</b>	<b>TRANSFER TO CAPITAL PROJECTS FUND</b>
<b>490930</b>	<b>TRANSFER TO EQUIPMENT/VEHICLE REPLACEMENT FUND</b>
<b>490940</b>	<b>TRANSFER TO DEBT SERVICE FUND</b>
<b>490950</b>	<b>TRANSFER TO WATER &amp; SEWER FUND</b>
<b>490955</b>	<b>TRANSFER TO WATER &amp; SEWER VERP FUND</b>
<b>490960</b>	<b>TRANSFER TO GARAGE &amp; FUEL FUND</b>
<b>490970</b>	<b>TRANSFER TO POLICE PENSION FUND</b>



## **ACRONYMS & GLOSSARY**

## VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET ACRONYMS

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

# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

## Glossary

### **ABATEMENT**

A complete or partial cancellation of a property tax levy.

### **ACCRUAL ACCOUNTING**

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

### **ACTUARIAL EVALUATION**

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

### **ACTUARY**

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

### **AD VALOREM TAX**

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

### **ADVANCE REFUNDING**

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

### **AMORTIZATION**

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

### **ANNUAL OPERATING BUDGET**

A budget applicable to a single fiscal year

# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

## Glossary

### **APPROPRIATION**

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

### **ARBITRAGE**

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

### **ASSESSED VALUATION**

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

### **ASSETS**

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

### **BALANCE SHEET**

A financial statement that discloses the assets, liabilities, reserves, and balances of a specific fund at a specific period in time.

### **BALANCED BUDGET**

A budget in which there are sufficient funds by way of revenues or the use of reserves to match the amount of expenditures for the year.

### **BASIS OF BUDGETING**

A term used when revenues, expenditures, transfer, and related assets and liabilities are recognized in the accounts and reported in the financial statements and maintained in the Village's accounting system on the same basis as the budget.

### **BASIS POINT**

Is a unit of measure used in finance to describe the percentage change in the value or rate of a financial instrument and is equal to one hundredth of one percent (.01 of 1)

# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

## Glossary

### **BOND**

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

### **BOND COUNSEL**

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

### **BOND RATING**

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

### **BUDGET**

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

### **BUDGET AMENDMENT**

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

### **BUDGET OFFICER ACT**

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

### **BUDGET CALENDAR**

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

### **BUDGET PROCESS**

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



# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

## Glossary

### **BUDGET MESSAGE**

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

### **BUDGET SUMMARIES**

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

### **BUDGETARY CONTROL**

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

### **CAPITAL BUDGET**

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

### **CAPITAL IMPROVEMENT PLAN (CIP)**

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

### **CAPITAL LEASE**

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

### **CAPITAL PROJECT**

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

### **CASH BASIS**

Transactions that are recorded when cash is received or disbursed.

# VILLAGE OF WOODRIDGE | FISCAL YEAR 2023 BUDGET

## Glossary

### **CASH MANAGEMENT**

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

### **CERTIFICATE OF DEPOSIT**

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

### **COMMODITIES**

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

### **COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**

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

### **COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)**

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

### **CONNECTION FEES**

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

### **CONTINGENCY FUNDS**

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

### **CONTINUING DISCLOSURE**

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

# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

## Glossary

### **CONTRACTUAL SERVICES**

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

### **COST-BENEFIT ANALYSIS**

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

### **DEBT LIMIT**

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

### **DEBT SERVICE**

Payments of principal and interest on borrowed funds.

### **DEFICIT**

The excess of expenses over revenues.

### **DEPARTMENT**

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

### **DEPRECIATION**

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

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

Program developed to educate students on drug and alcohol abuse.

### **DUPAGE COMMUNICATIONS (DUCOMM)**

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

# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

## Glossary

### **DUPAGE WATER COMMISSION (DWC)**

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

### **EFFICIENCY MEASURE**

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

### **ENCUMBRANCE**

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

### **ENTERPRISE FUNDS**

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

### **EQUALIZED ASSESSED VALUATION (EAV)**

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

### **FEES AND CHARGES**

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

### **FINES**

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

### **FISCAL YEAR (FY)**

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

# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

## Glossary

### **FIXED ASSETS**

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

### **FREEDOM OF INFORMATION ACT (FOIA)**

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

### **FULL FAITH AND CREDIT**

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

### **FULL-TIME EQUIVALENT (FTE)**

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

### **FUND**

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

### **FUND BALANCE**

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

### **GENERAL FUND**

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

### **GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)**

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

# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 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.

### **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.

# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

## Glossary

### **ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)**

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

### **INCOME TAX**

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

### **INTERGOVERNMENTAL AGREEMENTS (IGR)**

Agreements for the payment of services between cooperating agencies.

### **INTERGOVERNMENTAL RISK MANAGEMENT AGENCY (IRMA)**

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

### **INTERNAL SERVICE FUND**

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

### **INVESTMENT POLICY**

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

### **ISSUANCE COSTS**

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

### **JOINT UTILITY LOCATING INFORMATION FOR EXCAVATORS (JULIE)**

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

### **LEASE PURCHASE AGREEMENT**

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

# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

## Glossary

### **LEVEL DEBT SERVICE**

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

### **LEVY**

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

### **LICENSES AND PERMITS**

Revenues collected from licensing and permitting requirements set forth in the Village code. Includes building permits, business licenses, and contractor registration.

### **LINE ITEM**

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

### **LINE ITEM BUDGET**

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

### **MANDATES**

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

### **MATURITY**

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

### **METRA**

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



## Glossary

### **MODIFIED ACCRUAL ACCOUNTING**

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

### **MOTOR FUEL TAX (MFT)**

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

### **MUNICIPAL SECURITIES RULEMAKING BOARD (MSRB)**

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

### **NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (NPDES)**

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

### **NET ASSETS**

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

### **NON-HOME RULE COMMUNITY**

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

# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

## Glossary

### **OFFICIAL STATEMENT**

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

### **OPERATING EXPENDITURES**

Expenditures relating specifically to the operation of the Village.

### **OPERATING REVENUES**

Revenues relating specifically to the operation of the Village.

### **ORGANIZATIONAL CHART (ORG CHART)**

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

### **OUTCOME MEASURE**

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

### **PER CAPITA**

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

### **PERFORMANCE MEASURE**

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

### **PRINCIPAL**

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

### **PRIVATE/DIRECT PLACEMENT**

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

# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

## Glossary

### **PROPERTY TAX LEVY**

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

### **PUBLIC COMPETITIVE SALE**

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

### **PUBLIC NEGOTIATED SALE**

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

### **PUBLIC HEARING**

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

### **REFUNDING DEBT**

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

### **REVENUE BONDS**

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

### **SECONDARY MARKET**

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

# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

## Glossary

### **SPECIAL REVENUE FUNDS**

Funds which are legally restricted for a particular purpose.

### **SPECIAL SERVICE AREA BONDS**

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

### **STATE INCOME TAX**

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

### **STATE SALES TAX**

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

### **STATE SHARED REVENUES**

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

### **STRATEGIC PLAN**

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

### **SURPLUS**

Revenues exceed expenditures creating a positive cash balance.

### **TAX-EXEMPT DEBT**

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

# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

## Glossary

### **TAX INCREMENT FINANCING (TIF)**

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

### **TAX LEVY**

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

### **TAX RATE**

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

### **TRANSFERS**

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

### **TRUE INTEREST COST (TIC)**

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

### **TRUST AND AGENCY FUNDS**

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

### **UNDERWRITER**

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

### **USER CHARGES**

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

### **UTILITY TAX**

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

# VILLAGE OF WOODRIDGE | FISCAL YEAR 2024 BUDGET

## Glossary

### **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.