

A G E N D A

REGULAR MEETING OF THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON MONDAY, JANUARY 8, 2024 AT 6:30 P.M., AT THE COMMUNITY RESOURCE CENTER (CRC), 825 MIDWAY DRIVE, WILLOWBROOK, IL, DUPAGE COUNTY, ILLINOIS

1. CALL TO ORDER
2. ROLL CALL
3. PLEDGE OF ALLEGIANCE
4. VISITORS' BUSINESS - Public Comment is Limited to Three Minutes Per Person
5. OMNIBUS VOTE AGENDA:
 - a. Waive Reading of Minutes (Approve)
 - b. Minutes - Board of Trustees Regular Meeting December 18, 2023 (APPROVE)
 - c. Warrants \$237,257.48
 - d. MOTION - MAYOR'S APPOINTMENT OF SAM LOUISE TO THE POLICE PENSION FUND BOARD (PASS)
 - e. RESOLUTION NO. _____ - A RESOLUTION TO ENDORSE THE LEGISLATIVE ACTION PROGRAM OF THE DUPAGE MAYORS AND MANAGERS CONFERENCE FOR THE 2024 LEGISLATIVE SESSION (ADOPT)

NEW BUSINESS

6. PRESENTATION - AUDIT - FISCAL YEAR 2022/2023
7. RESOLUTION NO. _____ - A RESOLUTION TO APPROVE AND AUTHORIZE THE EXECUTION OF A PROFESSIONAL SERVICES AGREEMENT BY AND BETWEEN MALLON AND ASSOCIATES, INC. AND THE VILLAGE OF WILLOWBROOK TO PROVIDE PROFESSIONAL DEVELOPMENT AND BROKERAGE SERVICES TO THE VILLAGE (ADOPT)

8. POLICE DEPARTMENT STAFFING

- a. ORDINANCE NO. _____ - AN ORDINANCE AMENDING SECTION 5-1-1 ENTITLED "CREATION AND COMPOSITION OF DEPARTMENT", OF CHAPTER 1, ENTITLED "POLICE DEPARTMENT", OF TITLE 5 ENTITLED "POLICE REGULATIONS", OF THE VILLAGE CODE OF ORDINANCES OF THE VILLAGE OF WILLOWBROOK, ILLINOIS (PASS)
- b. RESOLUTION NO. _____ - A RESOLUTION AUTHORIZING AND DIRECTING THE BOARD OF POLICE COMMISSIONERS (BOPC) OF THE VILLAGE OF WILLOWBROOK TO EFFECT THE ORIGINAL APPOINTMENT OF ONE (1) CANDIDATE TO FILL A VACANCY IN THE RANK OF SERGEANT WITHIN THE VILLAGE POLICE DEPARTMENT (ADOPT)

9. RESOLUTION NO. _____ - A RESOLUTION APPROVING AND AUTHORIZING THE MAYOR TO EXECUTE AND THE VILLAGE CLERK TO ATTEST TO A THREE (3) YEAR AGREEMENT WITH ADVANCE SWEEPING SERVICES, INC. TO PROVIDE STREET SWEEPING SERVICES IN THE VILLAGE OF WILLOWBROOK (ADOPT)

PRIOR BUSINESS

10. TRUSTEE REPORTS

11. ATTORNEY'S REPORT

12. CLERK'S REPORT

13. ADMINISTRATOR'S REPORT

14. MAYOR'S REPORT

15. EXECUTIVE SESSION

16. ADJOURNMENT

MINUTES OF THE REGULAR MEETING OF THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON MONDAY, DECEMBER 18, 2023, AT 6:30 P.M. AT THE COMMUNITY RESOURCE CENTER, 825 MIDWAY DRIVE, WILLOWBROOK, DUPAGE COUNTY, ILLINOIS.

1. CALL TO ORDER

The meeting was called to order at 6:30 P.M. Mayor Trilla.

2. ROLL CALL

Those physically present at roll call were, Mayor Frank Trilla, Village Clerk Deborah Hahn, Village Trustees Mark Astrella, Sue Berglund, Umberto Davi, Michael Mistele, Gayle Neal and Greg Ruffolo, Attorney Michael Durkin, Village Administrator Sean Halloran, Assistant to the Village Administrator Alex Arteaga, Director of Community Development Michael Krol, Chief Financial Officer Lora Flori, Director of Parks and Recreation Dustin Kleefisch, Chief Lauren Kaspar, Deputy Clerk Christine Mardegan, Public Works Director Rick Valent and Public Works Foreman AJ Passero.

ABSENT: Deputy Chief Benjamin Kadolph, Deputy Chief Gerard Wodka.

A QUORUM WAS DECLARED

3. PLEDGE OF ALLEGIANCE

Mayor Trills asked Director Valent to lead everyone in saying the Pledge of Allegiance.

Director Kleefisch was pleased to introduce Poppy, Penelope, and Aya who passed the testing to become Santa's elves for this year. They were photographed with the Board and congratulated.

4. VISITORS' BUSINESS

Resident Greg Szymczak, who resides at 755 Tanglewood Lane, located in the Lake Willow Way condominiums, thanked the Mayor and the Board for the opportunity to speak. He expressed his concerns with the garbage trucks and delivery drivers making their rounds and other deliveries at the Willowbrook Center too early in the morning.

Chief Kaspar assured Mr. Szymczak that the police department is aware of this ongoing problem. The police department has issued a citation to Michael's. The department maintains a specific watch on this area for this issue.

Director Krol has sent letters to every business in the area letting them know no deliveries are to be made before 6:00 a.m. The Village is actively trying to resolve this issue. One of the issues facing the

Police is the different companies and drivers violating the ordinance. The department is attempting to pinpoint a specific day and time of the violations to dispatch officers. Director Krol agreed to send another round of letters reminding the businesses and property management of the ordinance.

5. OMNIBUS VOTE AGENDA

Mayor Trilla read over each item in the Omnibus Vote Agenda for the record.

- a. Waive Reading of Minutes (Approve)
- b. Minutes - Board of Trustees Regular Meeting November 27, 2023 (APPROVE)
- c. Warrants \$2,020,153.45
- d. ORDINANCES RELATING TO THE ILLINOIS PAID LEAVE AMENDMENT
 - i. ORDINANCE NO. 23-O-23 - AN ORDINANCE OF THE VILLAGE OF WILLOWBROOK APPROVING AND ADOPTING THE VILLAGE OF WILLOWBROOK EMPLOYEE HANDBOOK (PASS)
 - ii. ORDINANCE NO. 23-O-24 - AN ORDINANCE EXCLUDING THE VILLAGE OF WILLOWBROOK AS A MUNICIPAL EMPLOYER FROM COVERAGE UNDER THE PAID LEAVE FOR ALL WORKERS ACT AND AMENDING THE VILLAGE CODE TO REQUIRE A FORM OF PAID LEAVE FOR VILLAGE EMPLOYEES (PASS)
- e. RESOLUTION NO. 23-R-83 - A RESOLUTION APPROVING AND AUTHORIZING THE EXECUTION OF AN AGREEMENT BY AND BETWEEN DROPCOUNTR, INC. AND THE VILLAGE OF WILLOWBROOK FOR A WATER UTILITY CUSTOMER PORTAL (ADOPT)
- f. ORDINANCE NO. 23-O-25 - AN ORDINANCE PROVIDING FOR THE LEVY OF TAXES FOR THE FISCAL YEAR COMMENCING ON MAY 1, 2023 AND ENDING APRIL 30, 2024, OF THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS (PASS)
- g. RESOLUTION NO. 23-R-84 - A RESOLUTION ADOPTING A RETIREMENT HEALTHCARE FUNDING PLAN (ADOPT)
- h. ORDINANCE NO. 23-O-26 - AN ORDINANCE AMENDING TITLE 1 ENTITLED "ADMINISTRATIVE" OF CHAPTER 2 ENTITLED "ADMINISTRATION" OF THE VILLAGE OF WILLOWBROOK MUNICIPAL CODE BY ADDING THERETO CHAPTER 15 ENTITLED "ADMINISTRATIVE ADJUDICATION OF MUNICIPAL ORDINANCE VIOLATIONS" (PASS)
- i. DUPAGE WATER COMMISSION & CITY OF CHICAGO WATER SUPPLY CONTRACTS
 - i. ORDINANCE NO. 23-O-27 - AN ORDINANCE APPROVING A WATER PURCHASE AND SALE CONTRACT BETWEEN THE DUPAGE WATER COMMISSION AND CONTRACT CUSTOMERS (PASS)

- ii. RESOLUTION NO. 23-R-85 - A RESOLUTION OF THE VILLAGE OF WILLOWBROOK APPROVING AN EXTENSION OF THE WATER SUPPLY CONTRACT BETWEEN THE DUPAGE WATER COMMISSION AND THE CITY OF CHICAGO (ADOPT)
- j. RESOLUTION NO. 23-R-86 - A RESOLUTION APPROVING AND AUTHORIZING THE EXECUTION OF A FIRST AMENDMENT TO A MASTER SOFTWARE LICENSE AGREEMENT BY AND BETWEEN DACRA TECH, LLC, AND THE VILLAGE OF WILLOWBROOK (ADOPT)
- k. RESOLUTION NO. 23-R-87 - A RESOLUTION OF THE VILLAGE OF WILLOWBROOK AUTHORIZING AND APPROVING A MEMORANDUM OF UNDERSTANDING WITH THE ILLINOIS FRATERNAL ORDER OF POLICE LABOR COUNCIL (ADOPT)
- l. ORDINANCE NO. 23-O-28 - AN ORDINANCE OF THE VILLAGE OF WILLOWBROOK DETERMINING THE LOWEST RESPONSIBLE BIDDER FOR THE EXECUTIVE DRIVE FLOOD CONTROL PROJECT AND AWARDING A CONTRACT TO MARTAM CONSTRUCTION, INC. (PASS)
- m. ORDINANCE NO. 23-O-29 - AN ORDINANCE AMENDING CHAPTER 6 ENTITLED "PUBLIC WAYS AND PROPERTY" OF TITLE 4 ENTITLED "MUNICIPAL SERVICES", OF THE VILLAGE CODE OF ORDINANCES OF THE VILLAGE OF WILLOWBROOK, BY ADDING THERETO SECTION 4-6-4 ENTITLED "REGULATIONS REGARDING PLANTING OF TREES ON PUBLIC WAYS" (ADOPT)
- n. ORDINANCES ABATING THE TAXES HERETOFORE LEVIED FOR THE YEAR 2023 TO PAY THE PRINCIPAL AND INTEREST ON THE FOLLOWING GENERAL OBLIGATION BONDS OF THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS
 - i. ORDINANCE NO. 23-O-30 - AN ORDINANCE ABATING THE TAXES HERETOFORE LEVIED FOR THE YEAR 2023 TO PAY THE PRINCIPAL AND INTEREST ON THE \$4,930,000 GENERAL OBLIGATION BONDS (ALTERNATE REVENUE SOURCE), SERIES 2015 OF THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS (PASS)
 - ii. ORDINANCE NO. 23-O-31 - AN ORDINANCE ABATING THE TAXES HERETOFORE LEVIED FOR THE YEAR 2023 TO PAY THE PRINCIPAL AND INTEREST ON THE \$8,920,000 GENERAL OBLIGATION BONDS (ALTERNATE REVENUE SOURCE), SERIES 2022A OF THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS (PASS)
 - iii. ORDINANCE NO. 23-O-32 - AN ORDINANCE ABATING THE TAXES HERETOFORE LEVIED FOR THE YEAR 2023 TO PAY THE PRINCIPAL AND INTEREST ON THE \$1,020,000 GENERAL OBLIGATION BONDS (ALTERNATE REVENUE SOURCE), SERIES 2022B OF THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS (PASS)

Mayor Trills asked the Board if there were any items to be removed from the Omnibus Vote Agenda.

MOTION: Made by Trustee Davi and seconded by Trustee Berglund to approve the Omnibus Vote Agenda as presented.

ROLL CALL VOTE: AYES: Trustees Astrella, Berglund, Davi, Mistele, Neal and Ruffolo. NAYS: None. ABSENT: None.

MOTION DECLARED CARRIED

NEW BUSINESS

6. ORDINANCE NO. 23-0-33 - AN ORDINANCE GRANTING A CERTAIN VARIATION FROM TITLE 9 OF THE VILLAGE OF WILLOWBROOK UNIFIED DEVELOPMENT ORDINANCE PC 638 67th STREET, WILLOWBROOK, ILLINOIS (PASS)

Director Kroll indicated that staff is seeking Village Board approval for the front yard setback variance from 40 feet to 33 feet 6 inches.

The property owners at 638 67th Place contacted Village staff regarding a second-floor addition, new attached garage, and a covered front porch project. During the approval process it was noted that the subject property was nonconforming with the setback regulations.

The home was originally constructed under DuPage County zoning regulations in 1958 which mandated a 30' setback at that time. The house was annexed into Willowbrook in 1981. Based on the plat of survey the house has a 39.45-foot setback. The proposed variance is to Section 9-3-01(A) of the UDO (Unified Development Ordinance) to reduce the front yard setback in R-2 district from 40-feet to 33' 6". A public hearing was held with the Planning Commission on Wednesday, December 13. The Commission voted unanimously to recommend approval of the variation.

MOTION: Made by Trustee Davi and seconded by Trustee Ruffolo to pass Ordinance No. 23-0-33 as presented.

ROLL CALL VOTE: AYES: Trustees Astrella, Berglund, Davi, Mistele, Neal, and Ruffolo. NAYS: None. ABSENT: None.

MOTION DECLARED CARRIED

7. ORDINANCE NO. 23-0-34 - AN ORDINANCE AMENDING SECTION 3-12-5 ENTITLED "CLASSIFICATIONS," AND SECTION 3-12-19 ENTITLED "HOURS" OF CHAPTER 12 ENTITLED "LIQUOR," OF TITLE 3 ENTITLED "BUSINESS REGULATIONS" OF THE VILLAGE CODE OF ORDINANCES OF THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS(PASS)

Mr. Arteaga indicated that the owner of Quick Mart requested an amendment to the business' Class R liquor license to allow the sale of single serve cans of beer and malt liquor, and the sale of spirits in

50ml, 200ml, and 375ml sizes. Quick Mart is the only business in the Village with a Class R liquor license.

Mayor Trilla asked each board member to provide their thoughts on passing this ordinance. The Mayor noted that although he is in favor of supporting local businesses, he is not in favor of this ordinance.

The main concerns were the following:

- We declined this request once before.
- Deep concerns due to the proximity of schools.
- Deep concerns due to the proximity of parks.
- Concerns on littering cast offs of one-shot bottles and individual cans of beer.
- Concerns that suddenly 75-100 people per month want this - who are these "customers", and why did it come up suddenly.
- Concerns of added problems for policing liquor that can be easily concealed or thrown out the window.

The Trustees' consensus was the ordinance should not be amended.

MOTION: No motion was made to pass Ordinance 23-0-34 as presented.

ROLL CALL VOTE: No roll call was taken.

MOTION DENIED

8. VILLAGE FEE AND FINE UPDATE ORDINANCES

- i. ORDINANCE NO. 23-0-35 - AN ORDINANCE OF THE VILLAGE OF WILLOWBROOK AMENDING SECTION 3-1A-1 ENTITLED "FEES ENUMERATED" OF CHAPTER 1A ENTITLED "LICENSE FEES" OF TITLE 3 ENTITLED "BUSINESS REGULATIONS AND SECTION 4-2-11 ENTITLED "PERMIT FEES" OF CHAPTER 2 ENTITLED "BUILDING CODE" OF TITLE 4 ENTITLED "MUNICIPAL SERVICES" OF THE VILLAGE CODE OF ORDINANCES OF THE VILLAGE OF WILLOWBROOK (PASS)

Administrator Halloran noted that this item was included as part of the agenda's New Business because, although the Permit Fee changes had been previously presented at the Committee of the Whole meeting, staff was seeking two additional items in these ordinances: 1) creation of a rental agreement for the Community Resource Center (CRC), and 2) changes to the penalties incurred for violations of the hotel ordinance.

Director Krol reviewed the updates to the permit fee schedule.

Section 4-2-11: At the November 27, 2023, Committee of the Whole meeting, the update to the Permit Fee structure for building permits

was presented and the Board unanimously approved staff's recommendation.

Changes include a percentage-based rate schedule of fees, a residential flat rate single-day approval permit fee that include reviews, inspections, and certificate of compliance, and a slight increase to the standard cubic foot permit fee cost for all residential, multi-family and non-residential addition, alteration, remodel, and buildout projects. Attached to the agenda packet is the permit fee code language, which was reviewed and edited for clarity.

MOTION: Made by Trustee Ruffolo and seconded by Trustee Davi to pass Ordinance No. 23-0-35 as presented.

ROLL CALL VOTE: AYES: Trustees Astrella, Berglund, Davi, Mistele, Neal, and Ruffolo. NAYS: None. ABSENT: None.

MOTION DECLARED CARRIED

ii. ORDINANCE NO. 23-0-36 - AN ORDINANCE AMENDING SECTION 3-9-18 ENTITLED "PENALTIES" OF CHAPTER 9 ENTITLED "HOTELS; ROOMING HOUSES" OF TITLE 3 ENTITLED "BUSINESS REGULATIONS" OF THE VILLAGE CODE OF ORDINANCES OF THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS (PASS)

MOTION: Made by Trustee Davi and seconded by Trustee Astrella to pass Ordinance No. 23-0-36 as presented.

ROLL CALL VOTE: AYES: Trustees Astrella, Berglund, Davi, Mistele, Neal, and Ruffolo. NAYS: None. ABSENT: None.

MOTION DECLARED CARRIED

PRIOR BUSINESS

9. TRUSTEE REPORTS

Trustee Neal had no report but wished everyone a Merry Christmas.

Trustee Ruffolo had no report.

Trustee Mistele had no report but wished everyone a Merry Christmas.

Trustee Berglund had no report.

Trustee Davi had no report but wished the Board and staff Happy Holidays.

Trustee Astrella had no report.

10. ATTORNEY'S REPORT

Attorney Durkin had no report.

11. CLERK'S REPORT

Clerk Hahn had no report but welcomed Director Valent to the Village and wished everyone a Happy Holiday.

12. ADMINISTRATOR'S REPORT

Administrator Halloran wanted to thank Trustee Neal for all the help she provided with IDOT (Illinois Department of Transportation) with a 10-year ongoing issue. In discussing the most pressing issues of concern to Willowbrook, IDOT agreed that Route 83 has the highest traffic volume of all DuPage County roads. The issues with Route 83 traffic is of concern to all our residents.

13. MAYOR'S REPORT

Mayor Trilla thanked Director Kleefisch, Public Works, and the Police Department for all their efforts with Light up the Night. Although the weather did not cooperate, it was a great evening. Thank you to all the Trustees that showed their support as well. It was great to see you there. What a great total team effort. He also welcomed Director Valent. He expressed pride and honor in working with everyone, great Board and great staff, and feels that Willowbrook is an example of what local government should be.

14. EXECUTIVE SESSION

There was no executive session this evening.

15. ADJOURNMENT

MOTION: Made by Trustee Mistele and seconded by Trustee Davi to adjourn the Regular Meeting at the hour of 7:04 p.m.

ROLL CALL VOTE: AYES: Trustees Astrella, Berglund, Davi, Mistele, Neal and Ruffolo. NAYS: None. ABSENT: None.

MOTION DECLARED CARRIED

PRESENTED, READ, and APPROVED.

_____, 2023.

Frank A. Trilla, Mayor

Minutes transcribed by Deputy Clerk Christine Mardegan.

W A R R A N T S

January 8, 2024

GENERAL CORPORATE FUND	-----	\$ 84,036.55
WATER FUND	-----	\$ 35,142.93
CAPITAL PROJECT FUND	-----	\$ 118,078.00
 TOTAL WARRANTS	-----	\$ 237,257.48

Lora Flori, Director of Finance

APPROVED:

Frank A. Trilla, Mayor

Check	Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 01 GENERAL FUND								
12/27/2023		APCH	350 (E)*#	WEX BANK	FUEL/MILEAGE/WASH	455-303	10	262.69
					FUEL/MILEAGE/WASH	630-303	30	5,520.65
					FUEL/MILEAGE/WASH	710-303	35	1,458.22
					FUEL/MILEAGE/WASH	810-303	40	2.00
					CHECK APCHK 350 (E) TOTAL FOR FUND 01:			7,243.56
01/08/2024		APCH	101253	ADODE SYSTEMS INC	EDP LICENSES	460-263	10	160.58
01/08/2024		APCH	101254	ARTISTIC ENGRAVING	EMPLOYEE RECOGNITION	630-309	30	360.00
					OPERATING EQUIPMENT	630-401	30	206.50
					CHECK APCHK 101254 TOTAL FOR FUND 01:			566.50
01/08/2024		APCH	101255	BRIGHTER ELECTRIC	CONTINGENCIES	490-799	10	5,200.00
01/08/2024		APCH	101256	BUTTREY RENTAL SERVICE, INC.	SPECIAL EVENTS	585-523	20	1,080.36
01/08/2024		APCH	101257#	COMED	ENERGY/COMED (835 MIDWAY)	466-240	10	1,469.91
					RED LIGHT - ADJUDICATOR	630-246	30	2.15
					RED LIGHT - ADJUDICATOR	630-246	30	44.16
					RED LIGHT - ADJUDICATOR	630-246	30	43.46
					ENERGY - STREET LIGHTS	745-207	35	525.49
					ENERGY - STREET LIGHTS	745-207	35	53.13
					ENERGY - STREET LIGHTS	745-207	35	370.01
					ENERGY - STREET LIGHTS	745-207	35	11.30
					CHECK APCHK 101257 TOTAL FOR FUND 01:			2,519.61
01/08/2024		APCH	101258	DUPAGE MAYORS AND MGRS. CONF.	SCHOOLS/CONFERENCES/TRAVEL	410-304	05	40.00
01/08/2024		APCH	101259	FIRESTONE COMPLETE AUTO CARE	MAINTENANCE - BUILDING	630-228	30	507.56
01/08/2024		APCH	101260	GATEWAY SRA	SPECIAL RECREATION ASSOC PROGRAM DUES	590-518	20	21,355.62
01/08/2024		APCH	101263	HEARTLAND BUSINESS SYSTEMS, LLC	TELEPHONES	710-201	35	300.00
01/08/2024		APCH	101264	HOLLY SINE-RAMSDELL	ACTIVE ADULT PROGRAM	590-517	20	350.00
01/08/2024		APCH	101265	ILLINOIS HOMICIDE INVESTIGATORS	SCHOOLS/CONFERENCES/TRAVEL	630-304	30	550.00
01/08/2024		APCH	101266	JOHN KELLA	ACTIVE ADULT PROGRAM	590-517	20	100.00
01/08/2024		APCH	101268*#	LAUTERBACH & AMEN LLP	FINANCIAL SERVICES	620-252	25	12,540.00
01/08/2024		APCH	101269	LAW OFFICES STORINO RAMELLO&DURK	FEES - VILLAGE ATTORNEY	470-239	10	12,355.98
					FEES - VILLAGE ATTORNEY	470-239	10	232.40

Check	Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 01 GENERAL FUND								
					FEES - VILLAGE ATTORNEY	470-239	10	2,937.00
					FEES - VILLAGE ATTORNEY	470-239	10	1,139.80
					FEES - SPECIAL ATTORNEY	470-241	10	301.40
					FEES - LABOR COUNSEL	470-242	10	110.00
					CHECK APCHK 101269 TOTAL FOR FUND 01:			17,076.58
01/08/2024	APCH	101271		MIDWEST LEADERSHIP INSTITUTE	SCHOOLS/CONFERENCES/TRAVEL	630-304	30	2,850.00
01/08/2024	APCH	101274		NOVOTNY ENGINEERING	OPERATING EQUIPMENT	630-401	30	3,517.50
01/08/2024	APCH	101276		ORBIS SOLUTIONS	OPERATING SUPPLIES & EQUIPMENT	710-401	35	2,880.00
01/08/2024	APCH	101277		ORKIN EXTERMINATING	MAINTENANCE - BUILDING	630-228	30	221.98
01/08/2024	APCH	101278		QUIK IMPRESSIONS GROUP	PRINTING & PUBLISHING	550-302	20	799.50
01/08/2024	APCH	101279#		READY REFRESH	WELLNESS	480-276	10	30.49
					OPERATING EQUIPMENT	630-401	30	100.71
					CHECK APCHK 101279 TOTAL FOR FUND 01:			131.20
01/08/2024	APCH	101280		RUTLEDGE PRINTING CO.	PRINTING & PUBLISHING	630-302	30	469.42
01/08/2024	APCH	101281		SIGNS NOW	OFFICE SUPPLIES	710-301	35	43.65
01/08/2024	APCH	101283#		STONE WHEEL, INC.	MAINTENANCE - BUILDING	466-228	10	150.31
					MAINTENANCE - BUILDING	466-228	10	(22.00)
					MAINTENANCE - BUILDING	630-228	30	55.80
					MAINTENANCE - BUILDING	630-228	30	64.80
					CHECK APCHK 101283 TOTAL FOR FUND 01:			248.91
01/08/2024	APCH	101284		SUBURBAN DOOR CHECK & LOCK SERVI	OPERATING EQUIPMENT	630-401	30	75.00
01/08/2024	APCH	101285*#		TAMELING INDUSTRIES	PARK LANDSCAPE SUPPLIES	565-341	20	117.76
01/08/2024	APCH	101286		ULINE	FURNITURE & OFFICE EQUIPMENT	710-405	35	1,574.45
01/08/2024	APCH	101287		UNDERGROUND PIPE & VALVE, CO.	STORM WATER IMPROVEMENTS MAINTENANCE	750-381	35	1,394.56
01/08/2024	APCH	101288*#		WILLOWBROOK FORD INC.	MAINTENANCE - BUILDING	630-228	30	87.25
01/08/2024	APCH	101289		WLBK BURR RIDGE CHAMBER OF COM	SCHOOLS/CONFERENCES/TRAVEL	455-304	10	35.00
					Total for fund 01 GENERAL FUND			84,036.55

Check	Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 02 WATER FUND								
12/27/2023		APCH	350(E)*#	WEX BANK	FUEL/MILEAGE/WASH	401-303	50	563.19
01/08/2024		APCH	101251	A&W TRAILER LLC	VEHICLE MAINTENANCE	401-350	50	359.98
01/08/2024		APCH	101252	ACI PAYMENTS, INC	FEES DUES SUBSCRIPTIONS	401-307	50	137.30
01/08/2024		APCH	101261	GRAINGER	OPERATING EQUIPMENT	430-401	50	335.49
					OPERATING EQUIPMENT	430-401	50	111.83
					CHECK APCHK 101261 TOTAL FOR FUND 02:			447.32
01/08/2024		APCH	101262	H AND R CONSTRUCTION INC.	STREET IMPROVEMENTS SERVICES	430-281	50	800.00
01/08/2024		APCH	101267	KLOEPFER CONSTRUCTION, INC.	WATER DISTRIBUTION REPAIRS/MAINTENANC	430-277	50	2,600.90
					WATER DISTRIBUTION REPAIRS/MAINTENANC	430-277	50	6,157.50
					WATER DISTRIBUTION REPAIRS/MAINTENANC	430-277	50	9,854.00
					CHECK APCHK 101267 TOTAL FOR FUND 02:			18,612.40
01/08/2024		APCH	101268*#	LAUTERBACH & AMEN LLP	FINANCIALS SERVICES	401-309	50	8,360.00
01/08/2024		APCH	101270	METROPOLITAN INDUSTRIES INC	PHONE - TELEPHONES	401-201	50	138.00
01/08/2024		APCH	101272	MONROE TRUCK EQUIPMENT INC	VEHICLE MAINTENANCE	401-350	50	729.84
01/08/2024		APCH	101273	NJ RYAN TREE & LANDSCAPE LLC	WATER DISTRIBUTION REPAIRS/MAINTENANC	430-277	50	4,335.00
01/08/2024		APCH	101285*#	TAMELING INDUSTRIES	STREET IMPROVEMENTS SERVICES	430-281	50	19.01
01/08/2024		APCH	101288*#	WILLOWBROOK FORD INC.	VEHICLE MAINTENANCE	401-350	50	640.89
					Total for fund 02 WATER FUND			35,142.93

Check	Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 10 CAPITAL PROJECT FUND								
01/08/2024		APCH	101275	NUTOYS LEISURE PRODUCTS	MIDWAY PARK UPGRADE	600-342	55	100,258.00
01/08/2024		APCH	101282	SPORT COURT MIDWEST	MIDWAY PARK UPGRADE	600-342	55	17,820.00
					Total for fund 10 CAPITAL PROJECT FUND			118,078.00
					TOTAL - ALL FUNDS			237,257.48

'*' - INDICATES CHECK DISTRIBUTED TO MORE THAN ONE FUND
'#' - INDICATES CHECK DISTRIBUTED TO MORE THAN ONE DEPARTMENT



Village of
WILLOWBROOK

[Return to Agenda](#)

**Village Administrator's
Office**

BOARD OF TRUSTEES MEETING

AGENDA ITEM NO: 5.d.

DATE: January 8, 2024

SUBJECT:

MOTION - Mayor's appointment of Sam Louise to the Police Pension Fund Board.

STAFF REPORT

TO: Mayor Trilla and Board of Trustees
FROM: Sean Halloran, Village Administrator
THROUGH: Sean Halloran, Village Administrator

PURPOSE AND ACTION REQUESTED

Motion to approve the Mayor's appointment to the Police Pension Fund Board.

BACKGROUND/SUMMARY

The Mayor makes appointments to Village Commissions with the advice and consent of the Board of Trustees. A position on the Police Pension Board has become available. It is the recommendation of the Mayor to have Sam Louise appointed as a member of the Village of Willowbrook Police Pension board.

Please consider the following appointment to fill a vacancy in the Police Pension Fund Board as follows:

Plan Commission – 4 Year Term (7 Members)

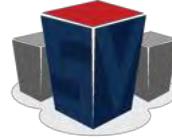
Candidate:	Appointment Status:	New Term Expires:
Sam Louise	Appointment	04/30/25

FINANCIAL IMPACT

No financial impact from this resolution.

RECOMMENDED ACTION:

Pass the motion to appoint Sam Louise to the Police Pension Fund Board.



STANDARD VALUATION
SERVICES

PROFESSIONAL QUALIFICATIONS

Salvatore Louise, MAI, ASA

Founder of Standard Valuation Services, LLC, a real estate appraisal and consulting firm.

EXPERIENCE:

- Active commercial real estate appraiser since 2005.
- Appraisal and consulting services for a wide array of properties including over 1,500 gas stations, hotels, apartment complexes, condominium residences, single family homes, regional malls, retail shopping centers, department stores, restaurants, corporate headquarters, office complexes, golf courses, petroleum refineries, baseball stadiums, and other special use properties.
- Appraisals, appraisal reviews, and evaluations of commercial, industrial, residential, and special purpose properties for mortgage, acquisition, leasing, insurance, ad valorem assessment, arbitration, condemnation, bankruptcy, estate, divorce, zoning, conservation easement, and various litigation purposes.
- Assignments performed in over 40 states across the country.

PROFESSIONAL DESIGNATIONS AND AFFILIATIONS:

MAI Designation, Awarded by Appraisal Institute May 2020

Accredited Senior Appraiser (ASA), Awarded by American Society of Appraisers July 2020

LICENSES:

CERTIFIED GENERAL REAL ESTATE APPRAISER

ILLINOIS LICENSE NO: [REDACTED]

CERTIFIED GENERAL REAL ESTATE APPRAISER

IOWA LICENSE NO: [REDACTED]

CERTIFIED GENERAL REAL ESTATE APPRAISER

INDIANA LICENSE NO: [REDACTED]

CERTIFIED GENERAL REAL ESTATE APPRAISER

MICHIGAN LICENSE NO: [REDACTED]

CERTIFIED GENERAL REAL ESTATE APPRAISER

MISSOURI LICENSE NO: [REDACTED]

CERTIFIED GENERAL REAL ESTATE APPRAISER

OHIO LICENSE NO: [REDACTED]

CERTIFIED GENERAL REAL ESTATE APPRAISER

TEXAS LICENSE NO: [REDACTED]

CERTIFIED GENERAL REAL ESTATE APPRAISER

WISCONSIN LICENSE NO: [REDACTED]

CERTIFIED GENERAL REAL ESTATE APPRAISER

ARIZONA LICENSE NO: [REDACTED]

CERTIFIED GENERAL REAL ESTATE APPRAISER

TENNESSEE LICENSE NO: [REDACTED]

CERTIFIED GENERAL REAL ESTATE APPRAISER

FLORIDA LICENSE NO: [REDACTED]

CERTIFIED GENERAL REAL ESTATE APPRAISER

MINNESOTA LICENSE NO: [REDACTED]

CERTIFIED GENERAL REAL ESTATE APPRAISER

KENTUCKY LICENSE NO: [REDACTED]

CERTIFIED GENERAL REAL ESTATE APPRAISER

COLORADO LICENSE NO: [REDACTED]

CERTIFIED GENERAL REAL ESTATE APPRAISER

MASSACHUSETTS LICENSE NO: [REDACTED]

EDUCATION:

- Millikin University
- The Appraisal Institute
- American Institute of Appraisal and Real Estate Education

APPRAISAL INSTITUTE EDUCATION:

- Course: I310 Basic Income Capitalization
- Course: 202C Residential Sales Comparison and Income Approaches
- Course: I320 General Applications
- Course: ILVII Non-Residential Report Writing
- Course: 810GE Computer-Enhanced Cash Flow Modeling
- Course: Online Business Practices and Ethics
- Course: Appraising the Appraisal: Appraisal Review-General
- Course: Appraising Distressed Commercial Real Estate: Here We Go Again
- Course: Analyzing Tenant Credit Risk and Commercial Lease Analysis
- Course: Fundamentals of Separating Real Property, Personal Property and Intangible Business Assets
- Course: Advanced Market Analysis and Highest & Best Use

AMERICAN SOCIETY OF APPRAISERS:

- Course: RP401- Allocating Components in Going Concerns Appraisals

AMERICAN INSTITUTE OF APPRAISAL EDUCATION:

- Course: IL I Uniform Standards of Professional Appraisal Practice
- Course: IL II Principles and Fundamental Concepts of Real Estate Appraisal
- Course: IL III Applications and Methods of Real Estate Appraisal
- Course: Appraisal Review
- Course: How to Analyze & Value Income Properties
- Course: Appraiser Liability

COMMON PROPERTY TYPES APPRAISED:

• Gas Stations	• Restaurants
• Industrial Buildings	• Shopping Centers
• Day Care Centers	• Funeral Homes
• Medical Buildings	• Houses of Worship
• Office Buildings	• Bowling Alleys
• Automobile Dealerships	• Fast Food Facilities
• Vacant Land	• Motels
• Mixed-Use Buildings	• Golf Courses
• Land Acquisitions	• Carwashes
• Truck Terminals	• Subdivision Analysis
• Apartment Buildings	• Salons/Spas
• Greenhouses	• Veterinary Clinics
• Banquet Facilities	



Village of
WILLOWBROOK

[Return to Agenda](#)

**Village Administrator's
Office**

BOARD OF TRUSTEES MEETING

AGENDA ITEM NO: 5.e.

DATE: January 8, 2024

SUBJECT:

A RESOLUTION TO ENDORSE THE LEGISLATIVE ACTION PROGRAM OF THE DUPAGE
MAYORS AND MANAGERS CONFERENCE FOR THE 2024 LEGISLATIVE SESSION

STAFF REPORT

TO: Mayor Trilla and Board of Trustees
FROM: Sean Halloran, Village Administrator
THROUGH: Sean Halloran, Village Administrator

PURPOSE AND ACTION REQUESTED

Resolution to support the 2024 Legislative Action Plan (LAP) of the DuPage Mayors and Managers Conference (DMMC).

BACKGROUND/SUMMARY

Annually, the DMMC adopts a Legislative Action Program (LAP). The Village is a long-standing member of the Conference and supports the comprehensive platform that protects and benefits the Village. The DMMC establishes positions on legislative issues that collectively benefit member municipalities. DMMC's Legislative Committee recommends these priorities. The Mayor and Village Administrator both serve on this Committee. The final priorities are approved and adopted by the DMMC Board of Directors. This year's Legislative Priorities are categorized as those initiatives aimed at:

1. Restore the Local Government Distributive Fund
2. Sustainable Public Pensions
3. Freedom of Information Act/Open Meetings Act

Once adopted by the Village Board, a signed and certified copy of the attached resolution will be forwarded to the DuPage Mayors and Managers Conference,

FINANCIAL IMPACT

No financial impact from this resolution.

RECOMMENDED ACTION:

Adopt the resolution to support the 2024 LAP of the DMMC.

RESOLUTION NO. 24-R-_____

**A RESOLUTION TO ENDORSE THE LEGISLATIVE ACTION PROGRAM OF THE
DUPAGE MAYORS AND MANAGERS CONFERENCE FOR THE
2024 LEGISLATIVE SESSION**

WHEREAS, the Village of Willowbrook is a member of the DuPage Mayors and Managers Conference; and

WHEREAS, the DuPage Mayors and Managers Conference develops its annual Legislative Action Program with the goal of establishing a comprehensive platform on legislative issues in order to further protect and benefit the interests of its member municipalities, residents and businesses in these municipalities, and the region generally; and

WHEREAS, on November 15, 2023 the DuPage Mayors and Managers Conference Membership voted unanimously to adopt its 2024 Legislative Action Program, attached hereto as Exhibit "A"; and

WHEREAS, the Village of Willowbrook, will be individually benefitted by formally establishing positions on legislative issues affecting municipalities, thereby giving clear direction to officials and employees of the Village of Willowbrook regarding legislative positions that may be presented in official capacity or on behalf of the municipality:

1. Restore the Local Government Distributive Fund
2. Sustainable Public Pensions; and
3. Freedom of Information Act/Open Meetings Act

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Board of Trustees of the Village of Willowbrook, DuPage County, Illinois, as follows:

SECTION 1: The facts and statements contained in the preamble clauses to this Resolution are found to be true and correct and are hereby adopted as part of this Resolution.

SECTION 2: The Village hereby adopts as its legislative positions and priorities for the 2024 Legislative Session the positions, goals, and principles of the DMMC's 2024 Legislative Action Program, a copy of which is attached hereto as Exhibit "A", and made a part hereof.

SECTION 3: This Resolution shall be in full force and effect upon its passage and approval, as required by law.

PASSED and APPROVED by the Mayor and Board of Trustees of the Village of Willowbrook this 8th day of January, 2024 by a ROLL CALL VOTE as follows:

AYES: _____

NAYS: _____

ABSTENTIONS: _____

ABSENT: _____

APPROVED:

Frank A. Trilla, Mayor

ATTEST:

Deborah A. Hahn, Village Clerk

EXHIBIT “A”
2024 LEGISLATIVE ACTION PROGRAM



DuPage Mayors & Managers Conference

2024 Legislative Action Program

A coalition of cities and villages working together, the Conference fosters collaboration and advocates for excellence in municipal government.

Restore the Local Government Distributive Fund

Restoration of the Local Government Distributive Fund to 10% will allow local elected and appointed officials to invest in their communities where it is needed most. This per capita funding benefits all municipalities, returning locally generated tax revenue to support critical community services without raising taxes on residents & businesses.

Roads, Bridges, & Sidewalks ♦ Public Safety ♦ Snow Removal
Pensions ♦ Social Services ♦ Forestry ♦ Stormwater Management
Police Training & Body Cameras ♦ Lead Service Line Replacement

Sustainable Public Pensions

The consolidation of public safety pension fund assets in 2019 fully addressed federal “safe harbor” requirements for downstate police and firefighters. Public pensions, and the taxpayers that fund them, must be protected by preventing further Tier 2 pension sweeteners for police, fire, and IMRF.

Freedom of Information Act/Open Meetings Act

Common-sense amendments to the Freedom of Information Act and Open Meetings Act will allow for transparency of government without costly and time-consuming misuse of the system.

- Permit public meetings to be held remotely at the discretion of local officials.
- Extend the response period for non-commercial FOIA requests, allow fees for producing electronic records, and clarify the definition of a recurrent requester.
- Add exemptions to FOIA disclosure for automatic license plate readers (LPRs).
- Clarify inconsistent language regarding attorney/client privilege during litigation.
- Address burdensome FOIA requests for police body camera footage of arrests.



Village of Willowbrook, Illinois
Annual Comprehensive Financial Report
For the Year Ended April 30, 2023

VILLAGE OF WILLOWBROOK, ILLINOIS

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

For the Year Ended
April 30, 2023

Prepared by Finance Department

Lora Flori
Director of Finance

VILLAGE OF WILLOWBROOK, ILLINOIS

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INTRODUCTORY SECTION

VILLAGE OF WILLOWBROOK, ILLINOIS

PRINCIPAL OFFICIALS

April 30, 2023

LEGISLATIVE

VILLAGE BOARD OF TRUSTEES

Frank A. Trilla, Mayor

Mark Astrella, Trustee

Sue Berglund, Trustee

Umberto Davi, Trustee

Michael Mistele, Trustee

Gayle Neal, Trustee

Gregory Ruffolo, Trustee

Deborah Hahn, Clerk

ADMINISTRATIVE

Sean Halloran, Village Administrator

Alex Arteaga, Assistant Village Administrator

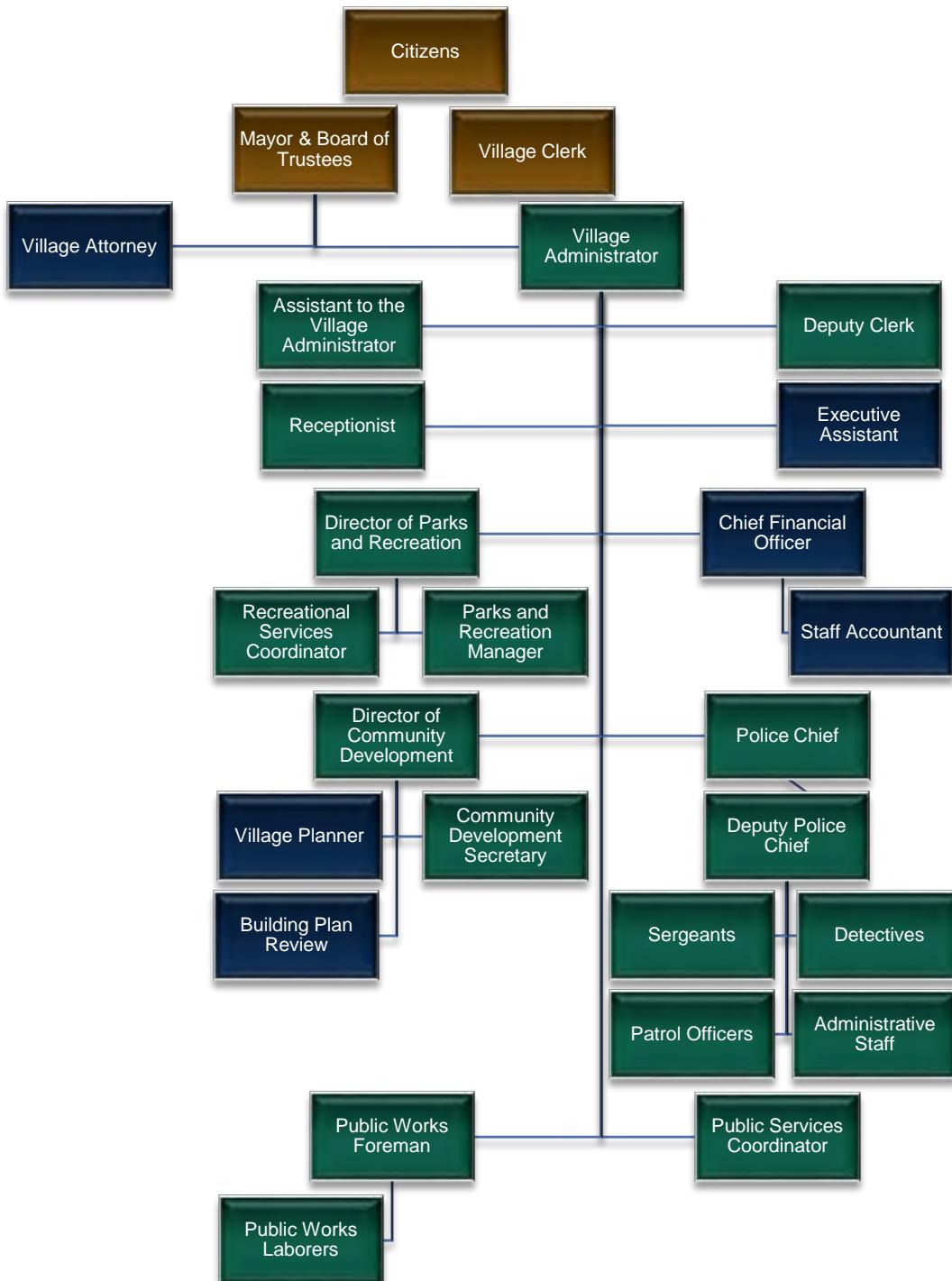
Lora Flori, Chief Financial Officer

Lauren Kaspar, Chief of Police



Village of **WILLOWBROOK**

ORGANIZATIONAL CHART



LEGEND:





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Village of Willowbrook
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

April 30, 2022

Christopher P. Monell

Executive Director/CEO



Village of WILLOWBROOK

Mayor

Frank A. Trilla

January 4, 2024

Village Clerk

Deborah Hahn

Village Trustees

Mark L. Astrella

Sue Berglund

Umberto Davi

Michael Mistele

Gayle Neal

Gregory Ruffolo

Village Administrator

Sean Halloran

Chief of Police

Lauren Kaspar



Proud Member of the
Illinois Route 66 Scenic Byway

Mayor Frank A. Trilla

Board of Trustees

Citizens of Willowbrook, Illinois

The *Annual Comprehensive Financial Report* (ACFR) of the Village of Willowbrook, Illinois (Village) for fiscal year ended April 30, 2023, is hereby presented. Village management has prepared the ACFR using the principles and standards for financial reporting, as set forth by the Government Accounting Standards Board. The ACFR has been audited by independent auditors.

Village management ensures that correct and adequate accounting data is compiled so that the financial statements are prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). Village management also ensures that the financial statements, which include all disclosures, are complete and presented fairly. To the best of my knowledge and belief, the data as presented in the financial statements is correct in all material respects, presents fairly the financial position and results of the Village's operations as measured by the financial activity of its funds, and offers the reader disclosures of the Village's activities.

Village management is accountable for implementing and supporting an internal control structure designed to ensure that Village assets are protected from loss, theft, and/or misuse. The internal control structure is designed to give reasonable, but not absolute, assurance that assets are protected from misappropriation. Reasonable assurance accepts that the cost of a control should not exceed its possible benefits, and that the valuation of cost/benefit is based upon management estimates and judgments.

To obtain reasonable assurance that the Village's financial statements are free from material misstatement, an independent audit, which includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, was performed. The independent auditor's report on the basic financial statements and supplemental statements and schedules, issued by the certified public accounting firm of Sikich, LLP, is included in the Financial Section of the *Annual Comprehensive Financial Report*. Sikich, LLP has issued an unmodified audit opinion on these basic financial statements.

As specified by GAAP, Village management has prepared a *Management's Discussion & Analysis Report* (MD&A). The MD&A, which follows the *Independent Auditors Report*, presents a narrative introduction, overview, and analysis of the Village's financial statements. The *Letter of Transmittal* is designed to complement and be read along with the MD&A.

Profile of the Village of Willowbrook

The Village of Willowbrook, a municipality in DuPage County, is approximately sixteen miles southwest of Chicago. The Village was founded in 1959 by the Ridgemoor Homeowners Association and incorporated in 1960 as one of Illinois' smallest villages. The Village has a land area of 2.6 square miles and a population of 9,236. The median household income in the Village is \$95,649.

The Village is a trustee-village form of government. In April 2019, the Village passed a local referendum to become a home rule municipality. Home rule status allows the Village to exercise any power and perform any functions, unless prohibited by the Illinois State Constitution. Its authority is exercised through a governing legislative body. The legislative body is a six-member Board of Trustees and a Village Clerk led by the Mayor. The Village Clerk has non-voting status. Village residents elect the Board of Trustees, Village Clerk and Mayor to serve a four-year staggered term. Three Trustees are elected every two years, while the Mayor and Village Clerk are elected for concurrent four-year terms.

The responsibilities of the Village Board include passing ordinances, adopting the annual budget, and instituting Village policies, among others. The Village Administrator, appointed by the Board, executes the policies and ordinances of the Board, and oversees the daily operations of the Village.

Village management has three primary responsibilities to its residential and commercial customers. These responsibilities are to protect its residents and property; construct and repair roads and infrastructure; and offer general government services. The General Fund and other Governmental Funds account for the general government service revenues and expenditures. The Village offers the following general government services: (a) building and property maintenance code compliance; (b) economic development; (c) zoning and (d) operating year-round recreation program and activities.

The Village of Willowbrook also has a Water Fund, which is accounted for as an Enterprise Fund in the financial statements. The Enterprise Fund accounts for water purchases from DuPage Water Commission and water distribution services to Village residents and businesses.

Related Financial Policies

The Village has implemented various financial policies related to (a) improving the well-being of the community; (b) continuing to meet immediate and long-term service goals and (3) enhancing the Village's financial goals.

- Annual Budget Process – The annual budget is the Village's foundation for its financial planning and system of financial control. The Village Board has statutory control over the annual budget at both the Fund and Department levels for all expense classifications, which are personnel; commodities; contractual services; and debt service, to ensure that expenditures do not exceed approved appropriations. Village management prepares a balanced budget for the General Fund's such that fiscal year revenues are equal to, or greater than total expenditures.

The annual budget emphasizes the Village's strategic goals – financial stability, technology advancement, public involvement in department services, and infrastructure needs. The General Fund has continued to achieve financial stability in FY2022-23 with total revenues of \$16.2 million and total expenditures, excluding transfers to other funds, of \$11.3 million, resulting in excess revenues over expenditures of \$4.9 million.

The General Fund transferred approximately \$4.5 million to other funds during the fiscal year and had proceeds of approximately \$0.1 million from the issuance of an installment contract from the purchase of Police Department cameras. The resulting fund balance increase of approximately \$0.5 million supports the Village's Fund Balance Policy, as noted below.

- Capital Improvement Program – The Village's Capital Improvement Program (CIP) is the Village's commitment to its capital asset planning and long-term investing in infrastructure. The CIP is a presentation of the Village's long range financial plan which summarizes all significant capital outlay expected over the next five years. The summary includes: (a) a description of each capital asset/project; (b) the short-term and long-term financial needs and (c) the sources of funding for each capital asset/project. The CIP supplements the annual budget, which presents the Village's short-term financial plan for funding its operations.
- Fund Balance Policy – Village management adopted a Fund Balance Policy for each of the following Funds to minimize the impact of any unexpected decline of revenues; maintain adequate cash flow; minimize the impact of any increase in expenditures; and supplement the annual budget during economic adversity.
 - General Fund – The target for the General Fund's unrestricted fund balance is between 40-50%, or between 146 and 183 days, of total expenditures. At April 30, 2023, the number of days of total expenditures in the General Fund's unrestricted fund balance was 362 days, an increase of 11 days from the prior fiscal year.

- Water Fund – The target for the Water Fund’s total cash and investment balance is between 25-35% of the prior fiscal year’s total expenditures, or a minimum reserve balance of 90 days. At April 30, 2023, the number of days of operating expenses in the Water Fund’s reserve balance was 450 days, which is a decrease of fourteen days from the prior fiscal year.
- Motor Fuel Tax (MFT) Fund – The Motor Fuel Tax Fund’s reserve balance is targeted to not be more than total motor fuel tax revenues received from the State of Illinois during the fiscal year. The MFT Fund reserve balance is \$310,269 at April 30, 2023, while total motor fuel tax revenues received from the State of Illinois for FY2022-23 were \$367,579.
- Other Financial Policies – The following are other Village financial policies that relate to (a) improving the overall well-being of the community; (b) continuing to meet immediate and long-term service goals and (3) enhancing the financial goals of the Village.
 - Investment Policy – The Village’s primary goals of its investment activities are (a) safety; (b) liquidity and (c) yield. Safety is the main goal of the Village’s investment program.
 - Procurement Policy – The primary goals of the Village’s procurement policy are to (a) deal fairly and equitably with all interested vendors; (b) maximize competition and (c) purchase goods and services from capable vendors at the lowest price that is consistent with the quality, performance, and delivery requirements.
 - Debt Service Policy – The debt service policy outlines Village management guidelines to consider, such as available financial resources, as decisions are made about using debt to finance capital needs.

Factors Impacting Financial Condition

While there are various internal and external factors that may potentially affect the Village’s financial condition, the following are factors that continually, and/or significantly, have an impact.

Local Economy – The Village entered FY2022-23 at a time when economic growth was steadily declining and ended the fiscal year when economic growth had resumed, despite growing inflation. The Federal Reserve raised interest rates seven times in 2022 and again in February 2023 to curb inflation, as year over year inflation was at 6.5% in December 2022.

Municipal sales tax, which has historically been the Village’s largest revenue source, has steadily increased each fiscal year from \$3.8 million in FY2016-17 to \$5.4 million in FY2022-23. Other consumption-related taxes – home rules sales tax, amusement tax, hotel/motel tax, food and beverage tax – were also higher than expected for the second year

in a row. Income tax revenues have also steadily increased each fiscal year from \$0.8 million in FY2018-19 to \$1.5 million in FY2022-23.

Total General Fund revenues of approximately \$16.2 million ended the fiscal year over budget by approximately \$1.0 million, or 6.9%, and \$1.9 million, or 12.9%, higher than FY2021-22.

The following are other factors related to the local economy that may affect the future financial condition of the Village:

- Equalized Assessed Value – The Equalized Assessed Value (EAV) of Village properties continues to grow. The Village's property tax base consists of (a) residential - 75%; (b) commercial - 17%; (c) industrial - 7%. The EAV for the 2022 tax levy year was approximately \$521.0 million, a 1.1% increase from the prior tax levy year. While the Village does not levy a property tax for general village services, it does levy a small property tax (approx. \$74,000), which is restricted to funding special recreation programs and handicap accessibility improvements at Willowbrook park facilities.
- Unemployment Rate – The Village's unemployment rate increased slightly from 2.9% in FY2022 to 3.5% in FY2022-23.
- Retail Occupancy rate – The current Village-wide retail occupancy rate is 92%, which is slightly above the target rate of 90%.

Economic Development – The Village created its first Tax Increment Financing (TIF) District in 1990 to promote a high-quality retail development, the Village Town Center. The development continues to have a positive impact on the Village through increased sales tax and places of eating tax revenues. In FY2016-17, the Village created its first Business District, which encompasses the Village Town Center and the adjacent property. The Business District is known as The Willows. The Business District had a fund balance of \$2.8 million at April 30, 2023.

Sales tax rebate agreements have a significant role in the Village's economic development strategy. A rebate agreement is an agreement to share, or rebate, any part of retailers' occupation taxes, including, but not limited to, the local share of the state retailer's occupation taxes, home rule, or business district taxes generated by retail sales of tangible personal property. As competition among local communities for new businesses can be challenging, sales tax rebate incentives often attract new business opportunities to a community. The Village had one outstanding sales tax rebate redevelopment note at April 30, 2023.

FY2022-23 Planning/Zoning and Economic Development Successes

- The Unified Development Ordinance allowed Village management to update the Village's zoning code to offer more clarity, improve overall functionality, and achieve greater sensitivity to the fabric and character of the Village.
- The Willowbrook Economic Development Partnership is the official agency for economic development within the Village. Not only is the agency responsible for the economic development of the Village, but it also aids in developing positive working relationships within the business community.
- Approval of the Willowbrook Redevelopment Corridor Redevelopment Plan and Project.

S&P Global Bond Rating – S&P Global reaffirmed the Village's AAA bond rating, the agency's highest rating, for the Village's General Obligation Bonds, Series 2015 issued to finance the renovation and expansion of the police station, as well as to partially advance refund the General Obligation Bonds, Series 2008. The Village's strong General Fund reserves and AAA bond rating allowed Village management to issue General Obligation Bonds, Series 2022 of \$9.9 million in FY2023 at the lowest possible cost. The bonds were issued to finance the costs of certain capital projects and economic development incentives.

Strategic Objectives

The Village's strong leadership allowed Village staff to meet its goals during FY2022-23. Many of these goals were based on one or more of the Village's four strategic goals, which are to (1) provide financial stability; (2) commit to advances in technology; (3) involve the public in various department services and (4) analyze and fund the needs of infrastructure. The following are some of the FY2023 accomplishments.

- Shared Service Contracts – In FY2023, Village management began collaborating with other local government units about multi-jurisdictional initiatives. Management is expecting to be partnering in several shared service contracts with neighboring communities in the upcoming year. Shared service contracts can potentially result in cost savings and a higher level of service.
- Implementation of Geographic Information System (GIS) software – The implementation of the Village's first GIS based software will increase customer service and streamline the mapping process for staff.
- Water Rate Restructuring – The Village restructured both its residential and commercial water rates effective January 9, 2023. The restructuring was primarily in response to DuPage Water Commission's 25% increase in its fees since 2015. The Village now bills all residential and commercial users monthly at a rate based on usage plus a fixed monthly fee.

- Opportunity Reserve Fund – Village management has begun to transfer any surplus funds in the General Fund to the Opportunity Reserve Fund (Reserve Fund). The funds are restricted to unexpected expenditures and Board approval is needed prior to spending.
- Intergovernmental Risk Management Agency (IRMA) – Village management began using the IRMA reserve fund to withhold its annual liability insurance premium. The balance in the IRMA Reserve Fund at April 30, 2023 was approximately \$1.3 million.
- Parks and Recreation Programs and Special Events – The Village contracted with Active Network to register patrons for the various programs and special events offered by the Parks and Recreation Department. As a result, the Parks and Recreation Department brought in more than 1,800 total registrations in FY2023.
- Forfeiture Funds – The Police Department organized a Drug Enforcement Agency Task Force within the department. As a result, it collected more forfeiture funds during FY2023 than compared to prior fiscal years.
- Capital Asset Projects – The Village completed the following capital asset projects in FY2023 underbudget by a total of approximately \$350,000.
 - a. Community Resource Center (CRC) – approximately 80%, or \$280,000, of the total savings was on the CRC project. The project was completed in February 2023 and will be used for Village, community, and department needs.
 - b. Ridgemoor Park Project – replacement of park equipment and site improvements.
 - c. Borse Park Lighting – upgrade of existing lighting.
 - d. Village Hall building and Police Department building window replacement.
 - e. Police Department concrete repairs.

Awards and Acknowledgments

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Village of Willowbrook with the following awards:

- A. Certificate of Achievement for Excellence in Financial Reporting - The Village of Willowbrook was awarded the Certificate of Achievement for Excellence in Financial Reporting (Certificate) for its “*Annual Comprehensive Financial Report*” for its Fiscal Year Ended April 30, 2022. It was the 34th consecutive year that the Village was awarded this Certificate. To be awarded, the Village’s “*Annual Comprehensive Financial Report*” must have all necessary information for the financial statement to be able to assess the Village’s financial health.
- B. Distinguished Budget Presentation Award – For the 21st consecutive year, the Village of Willowbrook was awarded the Distinguished Budget Presentation Award for its “*FY2023 Administrative Budget*”. To be presented with this award, the Village’s “*Administrative Budget*” must be of the highest quality reflecting both the guidelines set up by the National Advisory Council on State and Local Budgeting and the GFOA’s best practices.

C. Popular Annual Financial Reporting Award – The Village of Willowbrook was also awarded the GFOA’s Popular Annual Financial Reporting Award for its “*Popular Annual Financial Report*” for its Fiscal Year Ended April 30, 2022. The Village has been given this award each year since FY2020-21. For the Village to be presented this award, it must provide a high-quality “*Popular Annual Financial Report*” that has information extracted from its “*Annual Comprehensive Financial Report*” designed to be readily accessible and easily understandable to the public and other parties who do not have a background in public finance.

I believe that the Village’s FY2022-23 *Annual Comprehensive Financial Report*; FY2023-24 *Annual Budget* and FY2022-23 *Popular Annual Financial Report* will continue to meet the requirements of the GFOA’s Award Programs.

Acknowledgment

My sincere appreciation to Village staff and Sikich, LLP for their dedicated efforts to the annual audit of the Village of Willowbrook’s financial statements.

Thank you, Mayor Trilla and Board of Trustees for your continued leadership and commitment to the financial matters of the Village of Willowbrook, Illinois.

Respectfully,



Sean Halloran
Village Administrator

FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor
Members of the Board of Trustees
Village of Willowbrook, Illinois

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Willowbrook, Illinois (the Village), as of and for the year ended April 30, 2023, and the related notes to financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Willowbrook, Illinois as of April 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under these standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Village and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually, or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the Village's basic financial statements for the year ended April 30, 2022, which are not presented with the accompanying financial statements and we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements as a whole. The combining and individual fund financial statements and schedules related to the 2022 financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 actual comparative data are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 4, 2024 on our consideration of the Village's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.

Sikich LLP

Naperville, Illinois
January 4, 2024

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Mayor
Members of the Board of Trustees
Village of Willowbrook, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Willowbrook, Illinois (the Village), as of and for the year ended April 30, 2023, and the related notes to financial statements, which collectively comprise the Village's basic financial statements and have issued our report thereon dated January 4, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Village's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Village's financial statements will not be prevented, or detected and corrected on a timely basis.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as item 2023-001 to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The Village's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Village's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Village's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sikich LLP

Naperville, Illinois
January 4, 2024

VILLAGE OF WILLOWBROOK, ILLINOIS

SCHEDULE FINDINGS AND QUESTIONED COSTS

For the Year Ended April 30, 2023

Section I - Current Year Audit Findings

SIGNIFICANT DEFICIENCY

2023-1: Internal Control over Financial Reporting

Criteria/Specific Requirement: The Village's general ledger should support all information in the annual comprehensive financial report. It is the responsibility of management to record all transactions and adjustments necessary to generate financial statements and disclosures in accordance with generally accepted accounting principles. Generally accepted auditing standards emphasize that the external auditor cannot be part of an entity's internal control process over financial reporting.

Condition: During our audit, we proposed several audit adjustments, which management has reviewed and approved. Adjustments that were proposed were the result of errors relating to receivables, deposits, payables and government-wide conversion entries such as capital assets and long-term debt.

Cause and Effect: Management did not record all necessary financial statement adjustments, which caused the general ledger provided to be materially misstated during testing.

Recommendation: We recommend that procedures or checklists be adopted and followed to include all procedures that management determines need to be performed on a monthly or year-end basis to ensure general ledger accounts are properly adjusted.

Management's Response: A monthly checklist and accounting and closing procedures were in place during FY2022-23; however, prior staff did not consistently follow the procedures and ensure that all procedures had been completed.

General ledger account reviews, account analysis, external report filing, etc. had not been done for the majority of FY2022-23. While current staff made a conscious effort to review and/or analyze all general ledger accounts as of/at April 30, 2023, taking into consideration the work that needed to be done with the timing of staff replacement and the learning curve of current staff, not all general ledger accounts had been properly adjusted prior to the annual audit.

With continued efforts, Finance has been able to review and/or analyze general ledger accounts on a timelier basis. We are confident that all general ledger accounts will be properly adjusted prior to the start of the Village's FY2023-24 financial statement audit.

**GENERAL PURPOSE EXTERNAL
FINANCIAL STATEMENTS**

**Village of Willowbrook, Illinois
Management's Discussion and Analysis
For the Fiscal Year Ending April 30, 2023**

As management of the Village of Willowbrook, Illinois (Village), we offer readers of the Village's financial statements a narrative overview and financial statement analysis for fiscal year ending April 30, 2023. We encourage readers to consider the information presented here in conjunction with the transmittal letter, financial statements, and notes to the financial statements.

FINANCIAL HIGHLIGHTS

- Total Net Position for Governmental Activities and Business-Type Activities increased \$1.9 million, or 9.5%, to \$21.6 million at April 30, 2023. Despite the \$4.5 million increase in governmental activities expenses from the prior year, sales tax revenues continued to increase, while investment income and program revenues also increased. The other sources of general revenue either were consistent with, or slightly increased from, the prior year.
- The Village's total cash and cash equivalents at April 30, 2023 was \$10.9 million more than at the end of the prior fiscal year. The increase was the unspent bond proceeds received and the interest earned on the proceeds from the General Obligation Bonds, Series 2022, which were issued in FY2022-23. Total cash and investments in the General Obligation Bond, Series 2002 Fund was \$10.3 million at the end of the fiscal year.
- The Village's largest source of general revenues continued to be municipal and home rule sales taxes, which had a combined total of \$8.5 million for FY2022-23. Total sales taxes accounted for 56.0% of the Village's total general revenues.
- The Village's FY2022-23 total administrative budget, including transfers, was \$23.0 million, which was approximately \$3.9 million, or 20.1%, higher than the FY2021-22 total administrative budget. The General Fund budget of \$11.2 million accounted for 50.4% of the total administrative budget and was slightly lower than the FY2021-22 budget of \$12.7 million. Total actual General Fund revenues were approximately \$1.0 million higher than budget, while total General Fund expenditures were \$0.1 million, or 1.3%, more than budget.
- The Police Pension Plan's funded ratio was 63.64% as of April 30, 2023. The ratio decreased by 4.5% from the prior fiscal year due to changes in assumptions related to changes in the discount rate and bond rate.

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

This section is an introduction to the Village's basic financial statements. The reporting framework of the financial statements focuses on the Village as a whole (Government-Wide) and on the Village's individual funds. This framework provides (1) the reader an overview of the Village's finances, as it would for a private sector business; (2) answers to meaningful questions about the Village's financial position and activities and (3) an understanding of the relationship between the Village as a whole and the Village's individual funds.

**Village of Willowbrook, Illinois
Management's Discussion and Analysis
For the Fiscal Year Ending April 30, 2023**

The Village's basic financial statements consist of the following three sections.

1. Government – Wide Financial Statements
2. Fund Financial Statements
3. Notes to Financial Statements

In addition to the above, the *Annual Comprehensive Financial Report* includes Required Supplementary Information, Notes to Required Supplementary Information, Supplementary Information, and an (unaudited) Statistical Section.

Government - Wide Financial Statements

As mentioned above, the following Government – Wide Financial Statements are designed to provide the reader with an overview, as for a private sector business, of the Village's finances.

Statement of Net Position – The Statement of Net Position presents information on all Village assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. The change in net position is a useful measure for figuring out if the Village's financial position has improved or deteriorated over time. Non – financial factors, such as government rules and regulations and condition of the Village's capital assets, should also be considered when assessing the Village's overall financial health.

Statement of Activities – The Statement of Activities presents information on how the Village's net position changed during the fiscal year. All changes in net position are reported at the time the underlying event occurred without regard to the timing of the related cashflow; therefore, revenues and expenses may be reported in the statement for some transactions that provide cash flow only in future years, such as revenues for uncollected taxes, expenses for compensated absences that have been earned but not used, and expenses related to pension obligations.

The Government – Wide Financial Statements report the following activities and/or types of programs.

Primary Government

Governmental Activities – Most services provided by the Village are reported as governmental activities in the Government – Wide Financial Statements. The Village is accountable for the following types of services: a) public safety; b) highways and streets; c) economic development; d) health and welfare and e) culture and recreation.

General government functions and interest are also reported as governmental activities within the Government – Wide Financial Statements. Certain activities provided by these functions include managing Village facilities; processing building permits; inspecting buildings within Village boundaries; and issuing business licenses.

Business – Type Activities – The Water Division of the Village of Willowbrook is a business-type activity that was set up as an Enterprise Fund to account for user fees charged to customers for high-quality water services to its residential and commercial customers in the area. The fees cover a substantial part of the Water Division's operating costs.

Village of Willowbrook, Illinois
Management's Discussion and Analysis
For the Fiscal Year Ending April 30, 2023

Fund Financial Statements

The Fund Financial Statements are designed to report groupings of related accounts used to account for resources that have been segregated for specific activities or programs. The Village uses fund accounting to ensure and show that it is following budgetary and other financial – related legal requirements. All Village funds are categorized into one of the three following fund classifications: governmental, proprietary, or fiduciary.

Governmental Funds – Governmental funds account for primarily the same functions that are reported as governmental activities in the Government – Wide Financial Statements. Most services provided by the Village are reported in the Governmental Funds Financial Statements. The Governmental Funds Financial Statements focus on how cash and other financial assets may be readily converted into available resources to finance the County's short-term needs of its various programs and activities. These statements also focus on account balances at the fiscal year-end that may be used for either current or future spending.

As the focus of the Governmental Funds Financial Statements is more limited than the focus of the Government – Wide Financial Statements, the financial statements are more useful when comparing data and information for the governmental funds with similar data and information for governmental activities. This comparison allows the reader to understand the long-term impact of the Village's short-term financing decisions more fully. The Governmental Funds Balance Sheet and Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance gives a reconciliation making the comparison between the governmental funds and the governmental activities more straightforward.

The Village has set up certain individual governmental funds organized according to type: Special Revenue, Debt Service, Capital Projects, and Fiduciary. The General Fund, which is a major fund, is the primary operating fund that accounts for all general government financial resources, except those accounted for in another fund. The General Fund is presented separately in the Governmental Funds Balance Sheet and Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances.

The following are other major governmental funds that are reported separately in the Governmental Funds Financial Statements:

- Route 83/Plainfield Road Business District Tax Fund – The Route 83/Plainfield Road Business District Tax Fund is a Special Revenue Fund that accounts for a retailers' occupation tax and a service occupation tax restricted for the planning and implementation of the business district plan.
- Motor Fuel Tax Fund – The Motor Fuel Tax (MFT) Fund accounts for the local distribution of state motor fuel tax and construction cost reimbursements. The MFT Fund also accounts for expenses incurred for construction, repairs, and safety issues of roads and any engineering and land acquisition needs that are related to capital improvement projects.
- Capital Projects Fund – The Capital Projects Fund accounts for financial resources that are used for capital outlays. Capital outlays include the acquisition or construction costs of capital facilities, acquisition of capital equipment, and various other capital projects.
- General Obligation Bonds, Series 2022A&B Fund – The General Obligation Bonds, Series 2022A&B is a Debt Service Fund that accounts for the bond proceeds, bond issue costs, and capital project costs financed by the bond proceeds.

**Village of Willowbrook, Illinois
Management's Discussion and Analysis
For the Fiscal Year Ending April 30, 2023**

- American Rescue Plan Act Fund – The American Rescue Plan Act (ARPA) Fund accounts for the funds received from the U.S. Department of the Treasury that were distributed in response to the COVID-19 pandemic and the expenditures of those funds. The Village has received and obligated all ARPA funds. While the funds must be spent by April 30, 2026, the Village has plans to spend all funds by April 30, 2024.

Data from other governmental funds is combined and presented into a single column as Total Non-Major Governmental Funds. The data for each of the non-major governmental funds is provided in the Combining Balance Sheet; Combining Statement of Revenues, Expenditures, and Changes in Fund Balance; and Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual.

Proprietary Funds – Proprietary Funds account for activities like those of a private sector business where the determination of net income is necessary or useful to sound financial administration. Goods or services from these activities can be made available to outside parties (Enterprise Fund) or other departments or agencies primarily within the Village (Internal Service Fund). The data and information presented in the Proprietary Funds is like the data and information presented in the Government – Wide Financial Statements; however, the data and information are presented in more detail. The Water Fund is presented in the Governmental Funds Financial Statements as an Enterprise Fund that accounts for the operations of the Village of Willowbrook's Water Division.

Fiduciary Funds – Fiduciary Funds account for fiduciary activities (e.g., assets held on behalf of outside parties, which may include other governments). The Village set up a pension trust fund to account for assets that are held by the Village in a fiduciary capacity. The Village also set up a Custodial Fund to account for funds received that are restricted for debt service on the special service area (noncommitment) debt.

NOTES TO FINANCIAL STATEMENTS – The Notes to Financial Statements give other information to the reader to understand the data presented in the Government – Wide Financial Statements and Fund Financial Statements more fully.

REQUIRED SUPPLEMENTARY INFORMATION – In addition to the Basic Financial Statements and Notes to the Financial Statements, the Required Supplementary Information section presents certain historical information with respect to the funding of the Village's defined benefit plans – Regular Retirement Plan and the Sheriff's Law Enforcement Personnel Retirement Plan, both retirement plans are administered by the Illinois Municipal Retirement Fund (IMRF), a Fund created by the State of Illinois for the purpose of contributing retirement benefits to qualified employees, as well as the Police Pension Plan. This section includes information on the Village contributions made to the IMRF and Police Pension, net change in total pension liability, and change in the total OPEB liability.

The Budgetary Comparison Information Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual for the general fund and major special revenue funds are also presented in this section.

SUPPLEMENTARY INFORMATION – The Supplementary Information section is a more detailed presentation of information that is included in the financial statements for the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, and Fiduciary Funds.

Village of Willowbrook, Illinois
Management's Discussion and Analysis
For the Fiscal Year Ending April 30, 2023

(UNAUDITED) STATISTICAL SECTION – The (unaudited) Statistical Section presents operational, economic, and historical data that provides the reader with a framework for assessing the Village's economic condition.

GOVERNMENT – WIDE FINANCIAL ANALYSIS

Net Position

As noted in the Overview of the Basic Financial Statements section of this narrative, the change in net position is a useful measure for figuring out the Village's long-term financial health and fiscal sustainability. The Village's total assets and deferred outflows of resources exceeded total liabilities and deferred inflows of resources by approximately \$21.6 million at April 30, 2023, which was an increase of approximately \$1.9 million from the prior fiscal year. The historical trend of the Village's net position for the last ten fiscal years is at page 135 of the Statistical Section of the *Annual Comprehensive Financial Report*.

The following is a comparative Summary Statement of Net Position for the Village for FY2022-23 and FY2021-22.

Village of Willowbrook, Illinois Summary Statement of Net Position							
At April 30 <i>(in millions)</i>							
	Governmental Activities		Business-Type Activities		Total Primary Government		
	2023	2022	2023	2022	2023	2022	
ASSETS							
Current and Other Assets	\$ 29.3	\$ 19.2	2.7	\$ 2.7	\$ 32.0	\$ 21.9	
Capital Assets, net	16.2	13.4	3.5	3.7	19.7	17.1	
Total Assets	45.5	32.6	6.2	6.4	51.6	39.0	
Deferred Outflows of Resources	7.6	5.9	0.3	0.1	7.9	5.9	
Total Assets and Deferred Outflows	53.0	38.5	6.5	6.5	59.5	45.0	
LIABILITIES							
Current and Other Liabilities	2.4	1.7	0.4	0.4	2.8	2.1	
Long-term Liabilities	32.8	19.1	1.5	1.0	34.2	20.1	
Total Liabilities	35.1	20.8	1.9	1.4	37.1	22.2	
Deferred Inflows of Resources	0.8	2.7	-	0.3	0.8	3.0	
Total Liabilities and Deferred Inflows	35.9	23.5	2.0	1.7	37.9	25.2	
Net Position							
Net Investment in Capital Assets	12.9	10.0	2.6	2.8	15.5	12.8	
Restricted	3.4	3.7	-	-	3.4	3.7	
Unrestricted (Deficit)	0.8	1.2	1.9	2.0	2.7	3.2	
Total Net Position	\$ 17.1	\$ 14.9	\$ 4.5	\$ 4.8	\$ 21.6	\$ 19.8	

Columns/rows may not foot/cross-foot due to rounding.

Village of Willowbrook, Illinois
Management's Discussion and Analysis
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As noted in the Summary Statement of Net Position, the Village's net position is reported in the following three categories:

1. Net Investment in Capital Assets – Net investment in capital assets of \$15.5 million is the Village's investment in capital assets at depreciated cost less any outstanding debt used to buy and/or construct the capital assets, net of any unspent debt proceeds. The increase in the Village's net investment in capital assets of \$2.7 million was primarily due to the construction/renovation of the Community Resource Center (CRC).

As the Village's investment in capital assets is net of capital-related debt, and as the capital assets are not available for spending, resources for debt service payments must be provided from other revenue sources.

Other information on the Village's capital assets and long-term obligations can be found in Notes 4 and 5 to the Financial Statements.

2. Restricted Net Position – Restricted net position are those resources that are subject to substantive external restrictions as to how these resources are to be used. The Village's restricted net position at April 30, 2023 was \$3.4 million, or 15.9%, of total net position. Approximately \$2.8 million, or 82.6%, of the restricted balance is for economic development.
3. Unrestricted (Deficit) Net Position – The remaining balance of total net position at April 30, 2023 was \$2.7 million.

Village of Willowbrook, Illinois
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The following schedule of Revenues, Expenses, and Changes in Net Position is a comparative schedule for Governmental Activities and Business-Type Activities for FY2022-23 and FY2021-22.

Village of Willowbrook, Illinois
Revenues, Expenses and Changes in Net Position
For the Fiscal Year Ending April 30

(in millions)

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2023	2022	2023	2022	2023	2022
REVENUES						
<u>Program Revenues</u>						
Charges for Services	\$ 2.0	\$ 1.9	\$ 3.4	\$ 3.3	\$ 5.4	\$ 5.2
Operating Grants and Contributions	0.6	0.5	-	-	0.6	0.5
Capital Grants and Contributions	0.8	0.2	-	-	0.8	0.2
Total Program Revenues	<u>3.4</u>	<u>2.6</u>	<u>3.4</u>	<u>3.3</u>	<u>6.8</u>	<u>5.9</u>
<u>General Revenues</u>						
Taxes:						
Municipal Sales and Use Taxes	5.4	5.1	-	-	5.4	5.1
Home Rule Sales Taxes	3.1	2.8	-	-	3.1	2.8
Income Taxes	1.5	1.3	-	-	1.5	1.3
Utility Taxes	0.9	0.9	-	-	0.9	0.9
Places of Eating Taxes	0.6	0.6	-	-	0.6	0.6
Business District Taxes	0.6	0.6	-	-	0.6	0.6
Hotel / Motel Taxes	0.4	0.3	-	-	0.4	0.3
Property Taxes	0.2	0.2	-	-	0.2	0.2
Other Taxes	0.8	0.7	-	-	0.8	0.7
Total Tax Revenues	<u>13.6</u>	<u>12.6</u>	<u>-</u>	<u>-</u>	<u>13.6</u>	<u>12.6</u>
Other General Revenues:						
Investment Income	0.6	-	0.1	-	0.7	-
Miscellaneous	0.3	0.6	-	-	0.3	0.6
Total Other General Revenues	<u>0.9</u>	<u>0.6</u>	<u>0.1</u>	<u>-</u>	<u>1.0</u>	<u>0.6</u>
TOTAL REVENUES	18.1	15.8	3.5	3.3	21.5	19.1
EXPENSES						
<u>Governmental Activities</u>						
General Government	3.2	2.3	-	-	3.2	2.3
Public Safety	7.6	6.0	-	-	7.6	6.0
Highways and Streets	2.8	2.4	-	-	2.8	2.4
Economic Development	0.8	-	-	-	0.8	-
Health and Welfare	-	-	-	-	-	-
Culture and Recreation	0.9	0.6	-	-	0.9	0.6
Interest	0.6	0.1	-	-	0.6	0.1
<u>Business-Type Activities</u>						
Water Distribution System	-	-	3.7	3.8	3.7	3.8
TOTAL EXPENSES	16.0	11.4	3.7	3.8	19.6	15.2
Net Operating Income (Loss)	2.1	4.5	(0.2)	(0.5)	1.9	4.0
Transfers	0.1	-	(0.1)	-	-	-
Change in Net Position	2.2	4.5	(0.3)	(0.5)	1.9	4.0
Net Position - Beginning	14.9	10.5	4.8	5.3	19.8	15.8
Net Position - Ending	\$ 17.1	\$ 14.9	\$ 4.5	\$ 4.8	\$ 21.6	\$ 19.8

Columns/rows may not foot/cross-foot due to rounding.

Village of Willowbrook, Illinois
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CHANGE IN NET POSITION

Governmental Activities

Net position of governmental activities increased by \$2.2 million, or 14.4%, from the prior fiscal year to \$17.1 million at April 30, 2023. The increase in net position is attributed to a \$1.9 million increase in total program and general revenues primarily due to increased revenue from the following two sources:

- Sales taxes - \$0.6 million
- Investment income - \$0.6 million
- Program revenue - \$0.3 million

Business-Type Activities

Net position of governmental activities decreased by approximately \$0.3 million from the prior fiscal year as revenues and expenses stay relatively flat.

PROGRAM REVENUES

Program revenues consist of charges for services, program specific grants and contributions, and earnings on investments that must be spent on specific programs. These revenues originate from the program, and/or sources related to the program that are outside the Village's tax base. Program revenues reduce function/program costs that would otherwise need to be funded by the Village's general revenues.

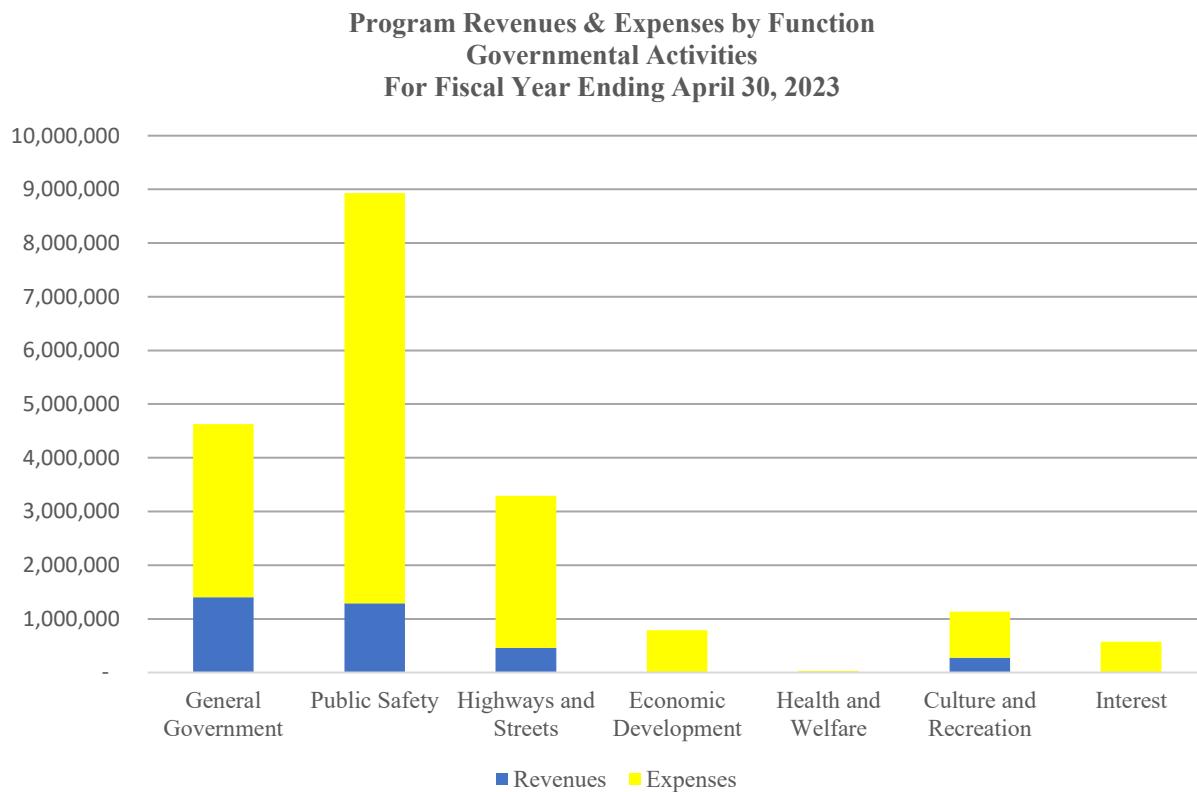
Governmental Activities

Program revenues increased by approximately \$0.3 million from the prior fiscal year. Charges for services, which include fees, fines, licenses, and permits, accounted for nearly 70% of total program revenues for FY2022-23.

During FY2022-23, the Illinois Department of Commerce and Economic Opportunity awarded the Village \$725,000 of state government reimbursements for its CRC project, which was included as program revenue for FY2022-23.

Village of Willowbrook, Illinois
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The following chart presents program revenues and expenses by function/program for governmental activities for fiscal year ending April 30, 2023.



The graph shows that all Village functions/programs for governmental activities are primarily funded by general revenues rather than by program revenues. Total expenses for governmental activities exceeded program revenues by approximately \$12.5 million for FY2022-23.

Business-Type Activities

Primarily all business-type activities revenue is program revenue, or charges for services. Program revenues for FY2022-23 increased \$0.1 million from FY2021-22. Charges for services revenue were approximately \$0.3 million less than total expenses for business-type activities of \$3.7 million.

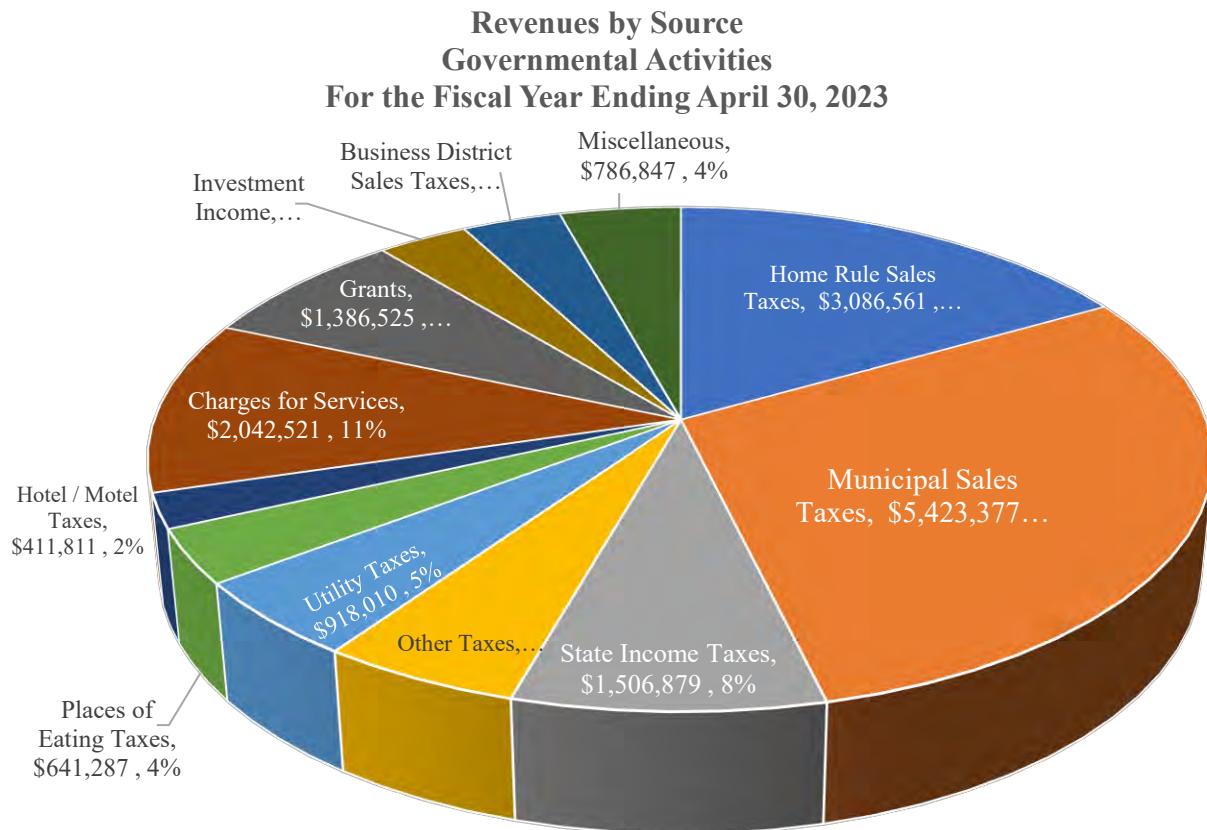
TOTAL REVENUES

Governmental Activities

Total revenues for FY2022-23 for governmental activities of \$18.1 million was \$2.2 million, or 13.7%, higher than FY2021-22 total revenues of \$15.9 million. Home rule sales taxes, municipal sales and use taxes, and program revenues all increased by approximately \$0.3 million, while investment income increased by \$0.6 million from the prior fiscal year.

Village of Willowbrook, Illinois
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The following chart presents the sources of revenues for governmental activities for the fiscal year ending April 30, 2023. Sales tax revenues account for almost one-half of total revenues, while the remaining revenues were from ten other sources.



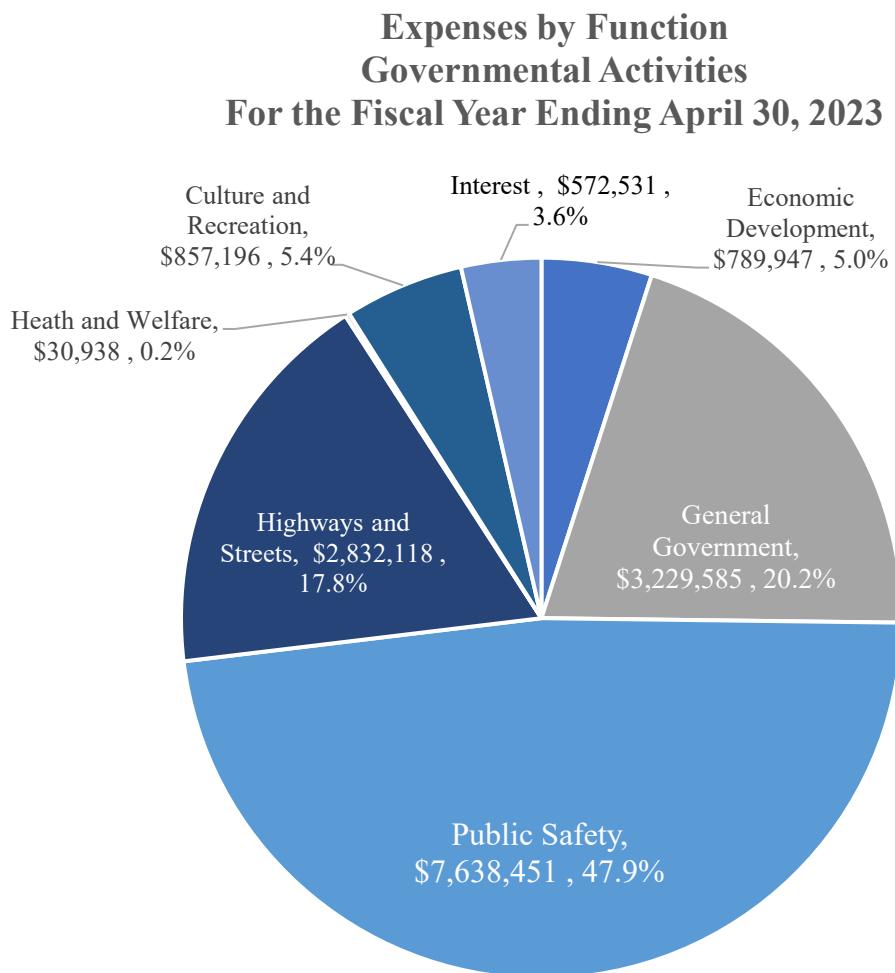
TOTAL EXPENSES

Total expenses for governmental activities for the fiscal year ending April 30, 2023 were approximately \$16.0 million, which was an increase of \$4.5 million from the prior fiscal year of \$11.4 million. The following three functions accounted for nearly 75% of the increase in expenses.

- Public Safety \$1.6 million
- General Government \$0.9 million
- Economic Development \$0.8 million

**Village of Willowbrook, Illinois
Management's Discussion and Analysis
For the Fiscal Year Ending April 30, 2023**

The following chart presents total expenses for governmental activities by functions/programs for the fiscal year ending April 30, 2023.



Nearly one-half of total expenses for governmental activities for the fiscal year ending April 30, 2023 were Public Safety expenses.

Business-Type Activities

The Village's business-type activity is the Water Division of the Village of Willowbrook, Illinois (Division). The Water Division ensures reliable delivery of high-quality water services to over 2,100 residential and commercial customers. These services include: (a) installing, repairing, and maintaining water meters and (b) operating and maintaining the water treatment and water distribution systems.

**Village of Willowbrook, Illinois
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The Water Division's net position decreased by \$0.3 million to \$4.5 million at April 30, 2023. While total operating revenues increased slightly due to the fixed monthly fee from the water rate restructuring, total operating revenues did not offset the Division's total operating expenses.

FINANCIAL ANALYSIS OF VILLAGE FUNDS

As noted in the Overview of the Basic Financial Statements section of this narrative, the Village uses fund accounting to ensure and show compliance with budgetary and other financial-related legal requirements.

Governmental Funds

The focus of the Village's governmental funds is to report information on current inflows, outflows, and resources available for spending that is useful for assessing the Village's financing needs. The unassigned fund balance at fiscal year-end measures net resources available for discretionary future spending.

At April 30, 2023, the Village's Governmental Funds reported a combined fund balance of \$24.9 million. The combined fund balance increased by \$10.0 million, or 67.1%, from the prior fiscal year. The significant increase is primarily due to the unspent bond proceeds from the General Obligation Bonds, Series 2022, and the interest earned on the proceeds, totaling approximately \$10.1 million.

The fund balance of the General Fund of \$11.8 million and the General Obligation Bonds, Series 2022 Fund of \$10.0 million together accounted for 87.6% of the total combined fund balance. Of the total combined fund balance, \$12.6 million is restricted; \$11.4 million is unassigned; \$.07 million is unrestricted; and \$.02 million is non-spendable. Almost all (97%) of the fund balance of the General Fund is unassigned.

Total revenues for all governmental funds for FY2022-23 increased by \$2.2 million, or 14.2%, from FY2021-22 to \$17.8 million. 91.4% of total revenues were reported in the General Fund, which increased 12.9% from the prior fiscal year.

Total expenditures for FY2022-23 for all governmental funds were \$18.2 million, an increase of \$5.9 million, or 48.7%, from FY2021-22. The increase is primarily due to planned capital expenditures.

The General Fund, the Village's main operating fund, accounts for all financial resources that are not accounted for in another fund. The fund balance of the General Fund increased \$0.5 million from the prior fiscal year to \$11.8 million at April 30, 2023. General Fund total revenues and total expenditures for FY2022-23 were \$16.2 million and \$11.3 million, respectively. Total revenues increased by \$1.9 million, while total expenditures were relatively consistent with the prior fiscal year at approximately \$11.3 million.

The following discusses the changes in revenues and expenditures of the Village's Governmental Funds as compared to FY2021-22.

**Village of Willowbrook, Illinois
Management's Discussion and Analysis
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General Fund

The following revenue sources contributed to the \$1.9 million increase in total General Fund revenues.

- a. Sales and use taxes, which, historically, have been the Village's largest tax revenue source, increased by \$0.6 million.
- b. Federal/state grants increased by \$0.3 million. The Illinois Department of Commerce awarded the Village \$725,000 of state grant reimbursements for the construction/renovation of the Community Resource Center (CRC). As the Village did not receive approximately \$297,000 of the grant reimbursement within 60 days of fiscal year end, this amount was recorded as deferred revenue in FY2022-23 and will be recognized as revenue in FY2023-24
- c. Parks and Recreation Special Events revenue increased \$0.3 million.

While total General Fund expenditures of \$11.3 million was relatively consistent with the prior year, the changes in total expenditures by function/program was as follows:

- General Government total expenditures increased by \$0.5 million.
- Highways and Streets total expenditures decreased by \$0.4 million.
- Public Safety total expenditures decreased by \$0.3 million.
- Culture and Recreation total expenditures increased by \$0.1 million.

Other Major Governmental Funds

- a. Motor Fuel Tax (MFT) Fund – The Motor Fuel Tax Fund fund balance decreased by \$0.6 million. While MFT total revenues of \$0.5 million were relatively consistent with the prior fiscal year, the MFT Fund funded various projects at a total cost of \$1.1 million. Street maintenance service expenses decreased by \$0.5 million from the prior fiscal year.
- b. Route 83/Plainfield Road Business District Tax Fund (Business District Tax Fund) – The Business District Tax Fund fund balance increased by \$0.1 million. While business district sales tax revenues of \$0.6 million remained relatively consistent with the prior fiscal year, total expenditures increased by \$0.5 million, primarily due to sales tax rebate expense of approximately \$0.4 million.
- c. General Obligation Bonds, Series 2022 Fund – The General Obligation Bonds, Series 2022 Fund was created in FY2022-23 when the Village issued \$9.9 million of general obligation bonds to fund certain capital projects. Total financing sources of \$10.9 and investment income revenue of \$0.3 million exceeded total expenditures of \$1.2 million for debt service payments and capital outlay resulting in a fund balance of \$10.0 million at April 30, 2023.
- d. American Rescue Plan Act (ARPA) Fund – The American Rescue Plan Act (ARPA) Fund was created in FY2022-23 when the Village spent a part of the approximately \$1.2 million of ARPA funding that it received from the Department of the Treasury in response to the COVID-19 pandemic. The Village has currently spent approximately \$77,000 of the ARPA funds and has plans to spend the remaining \$1.1 million in FY2023-24.
- e. Capital Projects Fund – The fund balance of the Capital Projects Fund decreased by approximately \$63,000, as total capital project expenses slightly exceeded transfers from other funds.

**Village of Willowbrook, Illinois
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Non-Major Governmental Funds

The Debt Service Fund was the only non-major governmental fund for FY2022-23. The transfer of funds from the General Fund for the debt service payments is the only activity in the fund. The fund balance of the Debt Service Fund did not change from the prior year.

Proprietary Funds

The Village's Proprietary Funds Statements report similar information as that found in the Governmentwide Business-Type Activities Financial Statements, although the information is in more detail.

The net position of the Water Fund (Water Division), which is reported as an Enterprise Fund, decreased \$4.8 million to \$4.5 million at April 30, 2023. The Water Fund's total fund balance is classified as either (a) net investment in capital assets or (b) unrestricted. At April 30, 2023, 57% of the total fund balance was classified as net investment in capital assets and the remaining 43% was classified as unrestricted.

While total operating revenues increased slightly, total operating revenues did not offset the Water Division's total operating expenses.

On September 26, 2022, the Village Board voted to amend the water billing structure and rates to offset DuPage Water Commission's 25% fee increase since 2015. The new rates became effective January 1, 2023.

GENERAL FUND BUDGET HIGHLIGHTS

On June 13, 2022, the Village Board adopted the *Village of Willowbrook, Illinois' FY2022-23 Annual Budget*. The Village's total operating budget for FY2022-23 was \$23.0 million, including transfers, which was approximately \$3.9 million higher than the FY2021-22 budget of \$19.1 million. The increase in the total operating budget for FY2022-23 was primarily due to planned capital expenditures.

The FY2022-23 General Fund budget of \$11.2 million accounted for 50.4% of the total operating budget and was \$1.1 million lower than the FY2021-22 budget. This decrease was primarily due to the outsourcing of certain positions and overall salary expense reductions due to reduced personnel.

REVENUES

Actual total revenue for the General Fund exceeded the budget by \$1.0 million. While federal and state grant revenue had an unfavorable variance of \$0.9 million, the unfavorable variance was offset by the following favorable variances.

Sales Taxes – Municipal sales tax and home rule sales tax revenues, which have historically been the Village's two largest revenue sources, continued to increase during FY2022-23 ending the fiscal year with a total favorable budget variance of \$0.6 million.

Illinois Income Taxes – Illinois income tax revenue continued to steadily increase as it has over the past six fiscal years from a monthly average of \$64,535 in FY2017-18 to \$125,573 in FY2022-23. Actual income tax revenue exceeded the budget by \$260,943.

Village of Willowbrook, Illinois
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Other Receipts – Other receipts revenue had a favorable budget variance of \$329,583, of which \$273,523 related to the IRMA excess credit surplus. Effective July 1, 2022, the Village joined a municipal risk sharing pool, known as the Intergovernmental Risk Management Association (IRMA).

Investment Income – Investment income exceeded the budget by approximately \$243,000, as interest savings account rates were higher than they have been in a while with rates in the 4%-5% range.

Hotel/Motel Taxes – Hotel / Motel tax revenue had a favorable budget variance of \$203,804, as the hotel industry continues to recover and grow. The positive variance is also attributed to hotels paying outstanding taxes owed.

EXPENDITURES

Actual General Fund expenditures for FY2022-23 exceeded the budget by \$140,958, or 1.3%. The following are the budget variances by expense classification.

Personnel – Total salaries and benefits were consistent with the budget, exceeding the budget by approximately \$3,300, which is less than 1% of the total budget for personnel expenses.

Contractual Services – Total contractual services had a favorable budget variance for FY2022-23 of approximately \$297,000. The variance is primarily attributed to the following contracts.

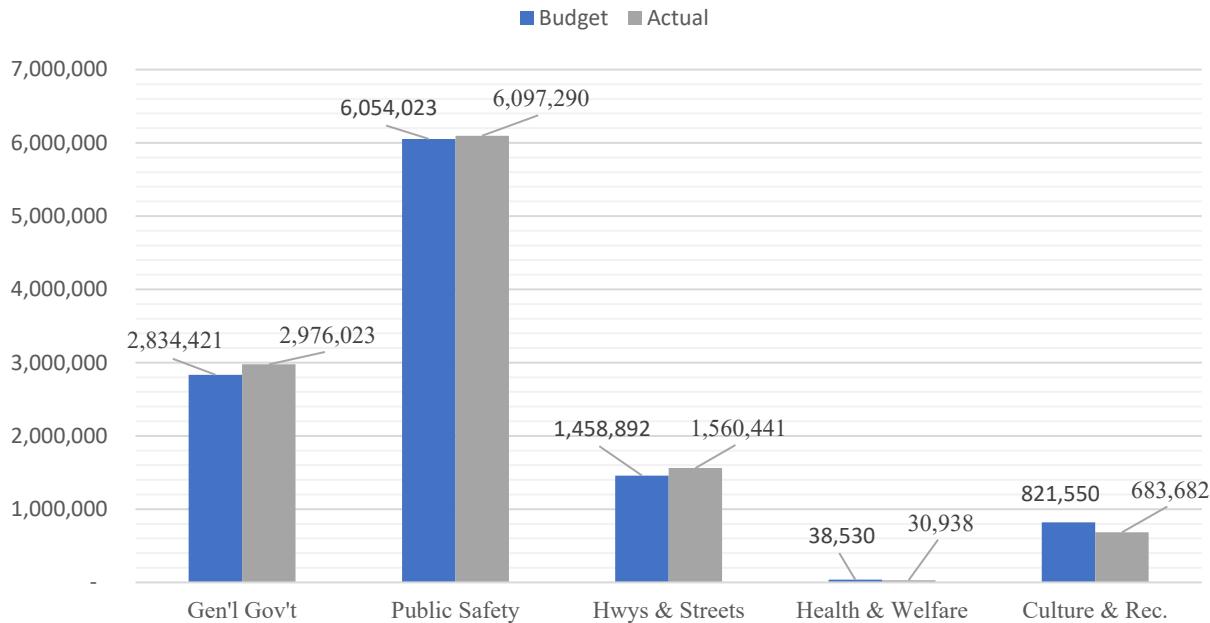
- a. Special engineering projects for Public Works were under budget by \$120,000.
- b. IT support services with Orbis Solutions had an unfavorable budget variance of \$90,000.
- c. The Route 83 beautification project was over budget by \$114,000.
- d. Landscaping maintenance service expenses for the Village parks had a favorable variance of \$91,000.
- e. Police Department building and vehicle maintenance expenses were under budget by \$86,000.
- f. The Village's snow removal and snow plowing contract had a favorable budget variance of \$85,000.
- g. The Active Adult Program are the programs that were previously managed by the Burr Ridge Park District. In December, 2021, the Village began managing the program. Expenses for the Active Adult Program for FY2022-23 were under budget by \$58,000.

Commodities – Total commodities expense had an unfavorable budget variance for FY2022-23 of approximately \$405,000 primarily due to (a) Police Department equipment expenses exceeding the budget by approximately \$209,000, which was primarily due to the costs of the body cameras of \$135,000 and (b) tree maintenance service expenses that had an unfavorable budget variance of \$105,000.

Village of Willowbrook, Illinois
Management's Discussion and Analysis
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The following graph highlights budget vs actual expenditures by function/program.

General Fund Expenditures
Budget vs Actual



The accompanying basic financial statements include a Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget vs. Actual. The Village's budgetary basis of accounting is discussed in the Notes to the Required Supplementary Information.

CAPITAL ASSETS

The Village uses its capital assets to support the services that it offers to its residents, therefore, long-term capital assets are not available for future spending.

Village of Willowbrook, Illinois
Management's Discussion and Analysis
For the Fiscal Year Ending April 30, 2023

The following schedule presents the changes in the Village's capital assets during FY2022-23.

Village of Willowbrook, Illinois
Changes in Capital Assets, net
At April 30
(in millions)

Capital Assets	Governmental Activities		Business-Type Activities		Total Primary Government		Increase (Decrease)
	2023	2022	2023	2022	2023	2022	
Land and Land Improvements	\$ 3.3	\$ 2.5	\$ -	\$ -	\$ 3.3	\$ 2.5	\$ 0.8
Distribution Systems	-	-	1.6	1.7	1.6	1.7	(0.1)
Buildings	10.4	8.7	1.6	1.7	12.0	10.4	1.6
Automotive Equipment	0.6	0.5	0.1	0.1	0.7	0.6	0.1
Machinery & Equipment	-	-	0.2	0.2	0.2	0.2	-
Other Equipment	0.2	0.2	-	-	0.2	0.2	-
Streets and Storm Sewers	1.5	1.5	-	-	1.5	1.5	-
Construction in Progress	-	-	-	-	-	-	-
Total Capital Assets, net of Accumulated Depreciation	\$ 16.2	\$ 13.4	3.5	\$ 3.7	\$ 19.5	\$ 17.1	\$ 2.4

Note: All amounts are net of accumulated depreciation.

Columns/rows may not foot/cross-foot due to rounding.

Total land and land improvements and buildings account for 78.1% of the Village's total net capital assets at April 30, 2023. The \$2.4 million increase in the Village's capital assets, net of accumulated depreciation during FY2022-23 was primarily for building and land improvement projects.

The construction/renovation of the Community Resource Center (CRC) accounted for approximately \$2.0 million of the increase in net capital assets. The Village received \$725,000 of state government reimbursements from the Illinois Department of Commerce and Economic Opportunity for the CRC project. As \$296,920 of these total state reimbursements were not received within 60 days of fiscal year ending April 30, 2023, the reimbursements were recorded as deferred revenue in the General Fund and will be recognized as revenue in FY2023-24.

The \$0.8 million increase in Land and Land Improvements during the year was from the Borse Park Lighting Project and Ridgemoor Park Improvement Project.

Other information on the Village's capital assets can be found in Note 4 to the Financial Statements.

LONG-TERM DEBT

The Village's general obligation bonds are issued as directed in the authorizing bond ordinance adopted by the Village Board. As the Village's governing body, the Board has the authority to issue bonds; however, the bonds are subject to voter approval. Each bond issue is sold to investors with the net sales proceeds used to finance engineering, construction, and improvement costs of long-term capital projects, or acquisition costs of capital equipment. All long-term capital projects are approved by the Board.

Village of Willowbrook, Illinois
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To meet the Village's needs for capital improvements and/or capital equipment, the Board balances the option of long-term financing with the burden debt may have on the property taxpayers if future ad valorem property taxes were resources for debt service payments.

The full faith and credit of the Village is pledged in exchange for prompt principal and interest payments. Pledged income taxes revenues and water operating income are used for the debt service payments on the General Obligation Alternate Revenue Source Bonds, Series 2015, however, the Village may use other lawfully available funds. Ad valorem property tax receipts are used for the debt service payments on the General Obligation Bonds, Series 2022A and 2022B, however, the Village may use other lawful sources of funds.

It should be noted that debt related to the IEPA Construction Loan of the Water Division (Business – Type Activities) are obligations of the Village (Governmental Activities).

The following schedule presents the changes in the Village's long-term debt during FY2022-23.

Description	Village of Willowbrook, Illinois											
	Changes in Long-Term Debt											
	At April 30				Total Primary				Increase			
	2023	2022			2023	2022			2023	2022		(Decrease)
General Obligation Bonds	\$ 12.6	\$ 3.4			\$ 0.3	\$ 0.3			\$ 12.9	\$ 3.7		\$ 9.2
Unamortized Bond Premium	0.3	0.1			-	-			0.3	0.1		0.2
IEPA Loan	-	-			0.6	0.7			0.6	0.7		(0.1)
Developer Note	1.7	1.8			-	-			1.7	1.8		(0.1)
Installment Contract	0.1	-			-	-			0.1	-		0.1
Compensated Absences	0.4	0.4			-	-			0.4	0.4		-
Severance Payable	-	-			-	-			-	-		-
Total OPEB Liability	0.9	1.0			-	-			0.9	1.0		(0.1)
Net Pension Liability - IMRF	1.9	-			0.6	-			2.5	-		2.5
Net Pension Liability - Police	14.8	12.3			-	-			14.8	12.3		2.5
TOTAL LONG-TERM DEBT	\$ 32.8	\$ 19.1			\$ 1.5	\$ 1.0			\$ 34.3	\$ 20.1		\$ 14.2
Amounts Due in One Year	(0.8)	(0.3)			-	-			(0.8)	(0.3)		(0.5)
Long-term Debt Due in More Than One Year	\$ 31.9	\$ 18.8			\$ 1.5	\$ 1.0			\$ 33.4	\$ 19.8		\$ 13.6

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**Village of Willowbrook, Illinois
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The Village of Willowbrook's total long-term debt increased by \$14.2 million from FY2021-2022 primarily due to the following:

- a. General Obligation Bonds increased \$9.2 million as the Village issued \$9.9 million of Non-Taxable and Taxable General Obligation Bonds, Series 2022A and 2022B to fund certain capital projects.
- b. The IMRF Net Pension Liability increased by \$2.5 million primarily due to the net difference between projected and actual earnings on pension plan investments.
- c. The Police Net Pension Liability also increased by \$2.5 million primarily due to the net difference between projected and actual earnings on pension plan investments.

Other information on the Village's long-term debt can be found in Note 5 to the Financial Statements.

ECONOMIC FACTORS AND BUDGET OUTLOOK

Economic Factors

The Village entered FY2022-23 when the economy was still struggling with increased inflation; high interest rates; effects of supply chain constraints; and geopolitical conflicts. Despite the economic uncertainty, the Village continued to experience a steady increase in local sales taxes collected from Village businesses. The Village's strong industrial and retail base continued to have a positive impact as sales tax revenues accounted for 56.1% of governmental activities general revenues. Village management continues to closely watch sales tax revenues, along with other revenue sources, and the General Fund cash balance to ensure that adequate resources are available to support the Village's functions/programs.

The Village also continued to experience growth in property values. Total taxable assessed property values increased from approximately \$375.1 million in tax levy year 2013 to approximately \$521.0 million in tax levy year 2022, which is a 38.9% increase over the last ten levy years. While the equalized assessed valuation (EAV) of taxable property is an indicator of economic strength, an increasing or declining EAV has minimal direct impact on Village finances, as the Village does not impose a general property tax.

Despite the above implied economic recovery factors, the Village's unemployment rate increased by approximately 1% during FY2022-23, although it stayed slightly lower than the Illinois unemployment rate. The Village also continued to face rising health care costs, with the average cost of annual health insurance premiums increasing by almost 7%. Continued rising health care costs motivated Village management to become a member of the Government Insurance Network to secure more competitive employee benefits at reasonable prices.

FY2023-2024 Budget

As noted in the economic factors section above, despite inflation and changes in how the nation lives in a post-pandemic era, the local and regional economies remained strong. The *Village of Willowbrook Administrative Budget May 1, 2023 – April 30, 2024 (FY2023-24 Budget)* reflects strong projections in consumption-related taxes, such as sales taxes, amusement taxes, and hotel/motel taxes. The *FY2023-24 Budget* also accounts for state and federal grants to fund various Village functions/programs and considers development opportunities to not only support, but also increase, the Village's sales tax base.

**Village of Willowbrook, Illinois
Management's Discussion and Analysis
For the Fiscal Year Ending April 30, 2023**

The significant factors driving expenditures in the *FY2023-24 Budget* are compensation and personnel costs and major capital projects/debt service. While Village management continues to see inflation's impact on the costs of goods and services it buys, it also sees a corresponding increase in sales tax revenues because of the increased costs that consumers are paying. While inflation has slowed, interest rates are expected to continue to rise in the rest of 2023. Consumers can expect to notice the cost of goods stabilizing in FY2023-24, although these costs will not decrease significantly.

REQUESTS FOR INFORMATION

The *Annual Comprehensive Financial Report* is structured to give the reader a general overview of the Village's financial position for those interested in the Village's finances. Questions and/or requests related to data and information in the *Annual Comprehensive Financial Report* may be directed to Finance; Village of Willowbrook; 835 Midway Road; Willowbrook, Illinois 60527. A complete *Annual Comprehensive Financial Report* is available on the Village's website at www.willowbrook.il.us.

BASIC FINANCIAL STATEMENTS

VILLAGE OF WILLOWBROOK, ILLINOIS

STATEMENT OF NET POSITION

April 30, 2023

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 19,715,929	\$ 4,976,226	\$ 24,692,155
Receivables (net of allowances for uncollectibles)			
Property taxes	205,864	-	205,864
Utility tax	105,997	-	105,997
Other taxes	1,329,650	-	1,329,650
Accounts, net	1,609,310	442,613	2,051,923
Franchise fee	37,362	-	37,362
Fines	9,900	-	9,900
Intergovernmental	2,254,111	-	2,254,111
Insurance deposit	62,164	-	62,164
Prepaid items	223,094	4,420	227,514
Inventories	1,163	-	1,163
Net pension asset - SLEP	157,765	-	157,765
Internal balances	2,746,139	(2,746,139)	-
Due from custodial fund	278,513	-	278,513
Due from pension trust fund	565,298	-	565,298
Capital assets			
Nondepreciable	1,415,512	-	1,415,512
Depreciable (net of accumulated depreciation)	14,740,430	3,506,532	18,246,962
Total assets	<u>45,458,201</u>	<u>6,183,652</u>	<u>51,641,853</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension items - IMRF	1,002,482	297,586	1,300,068
Pension items - SLEP	99,436	-	99,436
Pension items - Police Pension	6,400,553	-	6,400,553
Unamortized loss on refunding	66,451	-	66,451
Total deferred outflows of resources	<u>7,568,922</u>	<u>297,586</u>	<u>7,866,508</u>
Total assets and deferred outflows of resources	<u>53,027,123</u>	<u>6,481,238</u>	<u>59,508,361</u>

(This statement is continued on the following page.)

VILLAGE OF WILLOWBROOK, ILLINOIS

STATEMENT OF NET POSITION (Continued)

April 30, 2023

	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Accounts payable	\$ 727,709	\$ 418,655	\$ 1,146,364
Deposits payable	160,616	13,614	174,230
Accrued payroll	138,363	9,674	148,037
Accrued interest	151,516	6,229	157,745
Unearned revenue	1,183,032	-	1,183,032
Long-term liabilities			
Due within one year	842,312	55,983	898,295
Due in more than one year	31,930,948	1,445,406	33,376,354
 Total liabilities	 35,134,496	 1,949,561	 37,084,057
 DEFERRED INFLOWS OF RESOURCES			
Deferred property taxes	205,864	-	205,864
Pension items - IMRF	36,186	10,742	46,928
Pension items - Police Pension	552,101	-	552,101
 Total deferred inflows of resources	 794,151	 10,742	 804,893
 Total liabilities and deferred inflows of resources	 35,928,647	 1,960,303	 37,888,950
 NET POSITION			
Net investment in capital assets	\$ 12,928,562	\$ 2,575,777	\$ 15,504,339
Restricted for			
Highways and streets	310,269	-	310,269
Economic development	2,833,673	-	2,833,673
Special recreation	130,348	-	130,348
Net pension asset	157,765	-	157,765
Unrestricted	737,859	1,945,158	2,683,017
 TOTAL NET POSITION	 \$ 17,098,476	 \$ 4,520,935	 \$ 21,619,411

See accompanying notes to financial statements.

VILLAGE OF WILLOWBROOK, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended April 30, 2023

FUNCTIONS/PROGRAMS PRIMARY GOVERNMENT	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General government	\$ 3,229,585	\$ 675,235	\$ -	\$ 725,000
Public safety	7,638,451	1,090,282	200,143	-
Highways and streets	2,832,118	700	367,579	93,803
Economic development	789,947	-	-	-
Health and welfare	30,938	-	-	-
Culture and recreation	857,196	276,304	-	-
Interest	572,531	-	-	-
Total governmental activities	<u>15,950,766</u>	<u>2,042,521</u>	<u>567,722</u>	<u>818,803</u>
Business-Type Activities				
Water	3,677,948	3,357,775	-	-
Total business-type activities	<u>3,677,948</u>	<u>3,357,775</u>	<u>-</u>	<u>-</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 19,628,714</u>	<u>\$ 5,400,296</u>	<u>\$ 567,722</u>	<u>\$ 818,803</u>

Net (Expense) Revenue and Change in Net Position Primary Government				
Governmental Activities		Business-Type Activities		Total
	\$ (1,829,350)	\$ -	\$ (1,829,350)	
	(6,348,026)	-	(6,348,026)	
	(2,370,036)	-	(2,370,036)	
	(789,947)	-	(789,947)	
	(30,938)	-	(30,938)	
	(580,892)	-	(580,892)	
	(572,531)	-	(572,531)	
	(12,521,720)	-	(12,521,720)	
		- (320,173)	(320,173)	
		- (320,173)	(320,173)	
	(12,521,720)	(320,173)	(12,841,893)	
General Revenues				
Taxes				
Property	207,332	-	207,332	
Utility	918,010	-	918,010	
Places of eating	641,287	-	641,287	
Hotel/motel	411,811	-	411,811	
Business district	643,246	-	643,246	
Home rule sales	3,086,561	-	3,086,561	
Other taxes	757,177	-	757,177	
Intergovernmental - unrestricted				
Income tax	1,506,879	-	1,506,879	
Sales and use tax	5,423,377	-	5,423,377	
Replacement tax	6,912	-	6,912	
Grants	77,060	-	77,060	
Investment income	589,382	134,860	724,242	
Miscellaneous	303,016	3,272	306,288	
Transfers	100,724	(100,724)	-	
Total	14,672,774	37,408	14,710,182	
CHANGE IN NET POSITION	2,151,054	(282,765)	1,868,289	
NET POSITION, MAY 1	14,947,422	4,803,700	19,751,122	
NET POSITION, APRIL 30	\$ 17,098,476	\$ 4,520,935	\$ 21,619,411	

See accompanying notes to financial statements.

VILLAGE OF WILLOWSBROOK, ILLINOIS

GOVERNMENTAL FUNDS

BALANCE SHEET

April 30, 2023

	General	Motor Fuel Tax	Route 83/ Plainfield Rd. Business District Tax	2022 Bond	American Rescue Plan Act	Capital Projects	Nonmajor Governmental	Total Governmental
ASSETS								
Cash and investments	\$ 4,128,135	\$ 1,392,002	\$ 3,313,848	\$ 10,311,108	\$ 570,489	\$ 336	\$ 11	\$ 19,715,929
Receivables, net of allowances								
Property taxes	205,864	-	-	-	-	-	-	205,864
Utility tax	105,997	-	-	-	-	-	-	105,997
Other taxes	1,172,520	-	157,130	-	-	-	-	1,329,650
Accounts	1,576,496	32,814	-	-	-	-	-	1,609,310
Franchise fee	37,362	-	-	-	-	-	-	37,362
Fines	9,900	-	-	-	-	-	-	9,900
Intergovernmental	2,254,111	-	-	-	-	-	-	2,254,111
Insurance deposit	62,164	-	-	-	-	-	-	62,164
Prepaid items	223,094	-	-	-	-	-	-	223,094
Inventories	1,163	-	-	-	-	-	-	1,163
Due from custodial fund	278,513	-	-	-	-	-	-	278,513
Due from pension trust fund	565,298	-	-	-	-	-	-	565,298
Due from other funds	4,573,761	-	-	-	596,981	198,726	-	5,369,468
TOTAL ASSETS	\$ 15,194,378	\$ 1,424,816	\$ 3,470,978	\$ 10,311,108	\$ 1,167,470	\$ 199,062	\$ 11	\$ 31,767,823

	General	Motor Fuel Tax	Business District Tax	Route 83/ Plainfield Rd. 2022 Bond	American Rescue Plan Act	Capital Projects	Nonmajor Governmental	Total Governmental
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES								
LIABILITIES								
Accounts payable	\$ 329,160	-	\$ 84,460	\$ 51,523	\$ -	\$ 262,566	\$ -	\$ 727,709
Deposits payable	160,616	-	-	-	-	-	-	160,616
Accrued payroll	134,188	-	4,175	-	-	-	-	138,363
Unearned revenue	92,622	-	-	-	1,090,410	-	-	1,183,032
Due to other funds	630,406	1,114,547	548,670	252,646	77,060	-	-	2,623,329
Total liabilities	1,346,992	1,114,547	637,305	304,169	1,167,470	262,566	-	4,833,049
DEFERRED INFLOWS OF RESOURCES								
Unavailable property taxes	205,864	-	-	-	-	-	-	205,864
Unavailable revenue	1,860,069	-	-	-	-	-	-	1,860,069
Total deferred inflows of resources	2,065,933	-	-	-	-	-	-	2,065,933
Total liabilities and deferred inflows of resources	3,412,925	1,114,547	637,305	304,169	1,167,470	262,566	-	6,898,982
FUND BALANCES								
Nonspendable								
Prepaid items	223,094	-	-	-	-	-	-	223,094
Inventories	1,163	-	-	-	-	-	-	1,163
Restricted								
Highway and street maintenance	-	310,269	-	-	-	-	-	310,269
Economic development	-	-	2,833,673	-	-	-	-	2,833,673
Special recreation	130,348	-	-	-	-	-	-	130,348
Capital projects	-	-	-	9,702,567	-	-	-	9,702,567
Unrestricted								
Assigned								
Capital projects	-	-	-	304,372	-	-	-	304,372
Debt service	-	-	-	-	-	-	11	11
Unassigned	11,426,848	-	-	-	-	(63,504)	-	11,363,344
Total fund balances	11,781,453	310,269	2,833,673	10,006,939	-	(63,504)	11	24,868,841
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES								
	\$ 15,194,378	\$ 1,424,816	\$ 3,470,978	\$ 10,311,108	\$ 1,167,470	\$ 199,062	\$ 11	\$ 31,767,823

See accompanying notes to financial statements.

VILLAGE OF WILLOWBROOK, ILLINOIS

RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION

April 30, 2023

FUND BALANCES OF GOVERNMENTAL FUNDS \$ 24,868,841

Amounts reported for governmental activities in the statement of net position
are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	16,155,942
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds	
General obligation alternative revenue bonds	(3,151,629)
General obligation bonds	(9,435,000)
Developer note	(1,734,918)
Installment contracts	(101,400)
Unamortized premiums/discounts on bonds are reported as liabilities on the statement of net position	(308,369)
Unamortized loss on refundings are not due and payable in the current period, and therefore, are not reported in the governmental funds	66,451
Accrued interest on long-term liabilities is shown as a liability on the statement of net position	(151,516)
Compensated absences are not due and payable in the current period and, therefore, are not reported in governmental funds	(377,422)
Severance payable are not due and payable in the current period and, therefore, are not reported in governmental funds	(54,999)
Net pension asset for the following is shown as an asset on the statement of net position	
Sheriff's Law Enforcement Personnel Fund	157,765
Net pension liability for the following is shown as a liability on the statement of net position	
Illinois Municipal Retirement Fund	(1,870,100)
Police Pension	(14,794,303)
Differences between expected and actual experiences, assumption changes, net differences between projected and actual earnings are recognized as deferred outflows of resources and deferred inflows of resources on the statement of net position	
Illinois Municipal Retirement Fund	966,296
Sheriff's Law Enforcement Personnel Fund	99,436
Police Pension	5,848,452
The total OPEB liability is not due and payable in the current period and, therefore, are not reported in the governmental funds	(945,120)
Certain revenues are deferred at the fund level on the modified accrual basis of accounting but not at the entity-wide level	1,860,069
NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ 17,098,476

See accompanying notes to financial statements.

VILLAGE OF WILLOWSBROOK, ILLINOIS

GOVERNMENTAL FUNDS

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES**

For the Year Ended April 30, 2023

	General	MFT	Route 83/ Plainfield Rd. Business District Tax	2022 Bond	American Rescue Plan Act	Capital Projects	Nonmajor Governmental	Total Governmental
REVENUES								
Taxes	\$ 6,022,179	\$ -	\$ 643,246	\$ -	\$ -	\$ -	\$ -	\$ 6,665,425
Intergovernmental	7,378,480	461,382	-	-	77,060	-	-	7,916,922
Licenses and permits	461,040	-	-	-	-	-	-	461,040
Charges for services	491,766	-	-	-	-	-	-	491,766
Fines	1,074,077	-	-	-	-	-	-	1,074,077
Investment income	251,041	33,968	-	304,373	-	-	-	589,382
Miscellaneous	565,756	-	-	-	-	-	-	565,756
 Total revenues	 16,244,339	 495,350	 643,246	 304,373	 77,060	 -	 -	 17,764,368
EXPENDITURES								
Current								
General government	2,976,023	-	-	-	-	-	-	2,976,023
Public safety	6,097,290	-	-	-	-	-	-	6,097,290
Highways and streets	1,560,441	26,533	-	-	-	-	-	1,586,974
Economic development	-	-	485,332	-	-	-	-	485,332
Health and welfare	30,938	-	-	-	-	-	-	30,938
Culture and recreation	683,682	-	-	-	-	-	-	683,682
Capital outlay	-	-	-	301,406	-	4,745,616	-	5,047,022
Debt service								
Principal retirement	-	-	58,645	505,000	-	-	223,686	787,331
Interest and fiscal charges	-	-	-	367,901	-	689	99,023	467,613
 Total expenditures	 11,348,374	 26,533	 543,977	 1,174,307	 -	 4,746,305	 322,709	 18,162,205
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES								
	4,895,965	468,817	99,269	(869,934)	77,060	(4,746,305)	(322,709)	(397,837)

	General	MFT	Route 83/ Plainfield Rd. Business District Tax	2022 Bond	American Rescue Plan Act	Capital Projects	Nonmajor Governmental	Total Governmental
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	714,651	-	4,682,465	322,709	5,719,825
Transfers (out)	(4,485,540)	(1,053,541)	-	(2,960)	(77,060)	-	-	(5,619,101)
Bonds issued	-	-	-	9,940,000	-	-	-	9,940,000
Premium on bonds issued	-	-	-	225,182	-	-	-	225,182
Issuance of installment contracts	101,400	-	-	-	-	-	-	101,400
Sale of capital assets	15,431	-	-	-	-	-	-	15,431
Total other financing sources (uses)	(4,368,709)	(1,053,541)	-	10,876,873	(77,060)	4,682,465	322,709	10,382,737
NET CHANGE IN FUND BALANCES	527,256	(584,724)	99,269	10,006,939	-	(63,840)	-	9,984,900
FUND BALANCES, MAY 1	11,254,197	894,993	2,734,404	-	-	336	11	14,883,941
FUND BALANCES (DEFICIT), APRIL 30	\$ 11,781,453	\$ 310,269	\$ 2,833,673	\$ 10,006,939	\$ -	\$ (63,504)	\$ 11	\$ 24,868,841

See accompanying notes to financial statements.

VILLAGE OF WILLOWBROOK, ILLINOIS

**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES**

For the Year Ended April 30, 2023

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 9,984,900
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures; however, they are capitalized and depreciated in the statement of activities	3,474,965
Certain revenues are deferred in governmental funds but not in governmental activities	236,728
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported in governmental funds	
Amortization of bond premium	19,129
Change in loss on refunding	(5,538)
The issuance of long-term debt are other financing sources on the governmental funds, but are not reported on the statement of activities	
General obligation bonds	(9,940,000)
Premium on bonds	(225,182)
Installment contract	(101,400)
The repayment and refunding of the principal portion long-term debt is reported as an expenditures when due in governmental funds but as a reduction of principal outstanding in the statement of activities	
Principal repaid	787,331
The increase in accrued interest payable is shown as an addition to expense on the statement of activities	(118,509)
Some expenses in the statement of activities (e.g., depreciation and amortization) do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	
Depreciation	(736,788)
The change in the compensated absences liability is an expense on the statement of activities	29,334
The change in the severance payable liability is an expense on the statement of activities	23,242
The change in net other postemployment benefits obligations are reported only in the statement of activities	79,538
The change in the net pension liabilities and assets are reported only in the statement of activities	
Illinois Municipal Retirement Fund	(2,195,825)
Sheriff's Law Enforcement Personnel Fund	(298,614)
Police Pension	(2,479,458)
The change in deferred inflows and outflows of resources is reported only in the statement of activities	
Illinois Municipal Retirement Fund	2,142,353
Sheriff's Law Enforcement Personnel Fund	305,546
Police Pension	1,169,302
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 2,151,054</u>

See accompanying notes to financial statements.

VILLAGE OF WILLOWBROOK, ILLINOIS

PROPRIETARY FUNDS

STATEMENT OF NET POSITION

April 30, 2023

	Enterprise Water
CURRENT ASSETS	
Cash and investments	\$ 4,976,226
Receivables	
Accounts, net	442,613
Prepaid items	4,420
	<hr/>
Total current assets	5,423,259
NONCURRENT ASSETS	
Capital assets	
Capital assets being depreciated	10,347,993
Accumulated depreciation	<hr/> (6,841,461)
	<hr/>
Total noncurrent assets	3,506,532
	<hr/>
Total assets	8,929,791
DEFERRED OUTFLOWS OF RESOURCES	
Pension items - IMRF	<hr/> 297,586
	<hr/>
Total deferred outflows of resources	297,586
	<hr/>
Total assets and deferred outflows of resources	9,227,377
CURRENT LIABILITIES	
Accounts payable	418,655
Accrued wages payable	9,674
Deposits payable	13,614
Interest payable	6,229
Compensated absences - current	1,550
Due to other funds	2,746,139
Bonds payable - current	11,829
Loans payable - current	<hr/> 42,604
	<hr/>
Total current liabilities	3,250,294
LONG-TERM LIABILITIES	
Compensated absences	13,947
Bonds payable	271,542
Loans payable	604,780
Net pension liability - IMRF	<hr/> 555,137
	<hr/>
Total long-term liabilities	1,445,406
	<hr/>
Total liabilities	4,695,700
DEFERRED INFLOWS OF RESOURCES	
Pension items - IMRF	<hr/> 10,742
	<hr/>
Total deferred outflows of resources	10,742
	<hr/>
Total liabilities and deferred inflows of resources	4,706,442
NET POSITION	
Net investment in capital assets	2,575,777
Unrestricted	<hr/> 1,945,158
	<hr/>
TOTAL NET POSITION	<hr/> \$ 4,520,935

See accompanying notes to financial statements.

VILLAGE OF WILLOWSBROOK, ILLINOIS

PROPRIETARY FUNDS

**STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION**

For the Year Ended April 30, 2023

	Enterprise Water
OPERATING REVENUES	
Charges for services	<u>\$ 3,357,775</u>
Total operating revenues	<u>3,357,775</u>
OPERATING EXPENSES	
Administration	1,023,277
Operations	2,373,560
Depreciation	<u>259,834</u>
Total operating expenses	<u>3,656,671</u>
OPERATING INCOME (LOSS)	<u>(298,896)</u>
NON-OPERATING REVENUES (EXPENSES)	
Investment income	134,860
Water connection fees	2,531
Miscellaneous income	741
Interest expense	<u>(21,277)</u>
Total non-operating revenues (expenses)	<u>116,855</u>
NET INCOME (LOSS) BEFORE TRANSFERS	<u>(182,041)</u>
TRANSFERS	
Transfers (out)	<u>(100,724)</u>
Total transfers	<u>(100,724)</u>
CHANGE IN NET POSITION	<u>(282,765)</u>
NET POSITION, MAY 1	<u>4,803,700</u>
NET POSITION, APRIL 30	<u>\$ 4,520,935</u>

See accompanying notes to financial statements.

VILLAGE OF WILLOWSBROOK, ILLINOIS

PROPRIETARY FUNDS

STATEMENT OF CASH FLOWS

For the Year Ended April 30, 2023

	Enterprise Water
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 3,428,526
Payments to suppliers	(2,519,888)
Payments to employees	<u>(712,194)</u>
Net cash from operating activities	<u>196,444</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers (out)	(100,724)
Due to other funds	<u>2,746,139</u>
Net cash from noncapital financing activities	<u>2,645,415</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Capital assets purchased	(18,500)
IEPA loan principal payments	(41,823)
IEPA loan interest payments	(12,626)
Bond principal payments	(11,314)
Bond interest payments	<u>(8,727)</u>
Net cash from capital and related financing activities	<u>(92,990)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	<u>134,860</u>
Net cash from investing activities	<u>134,860</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	2,883,729
CASH AND CASH EQUIVALENTS, MAY 1	<u>2,092,497</u>
CASH AND CASH EQUIVALENTS, APRIL 30	<u>\$ 4,976,226</u>

(This statement is continued on the following page.)

VILLAGE OF WILLOWBROOK, ILLINOIS

PROPRIETARY FUNDS

STATEMENT OF CASH FLOWS (Continued)

For the Year Ended April 30, 2023

	<u>Enterprise</u> <u>Water</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES	
Operating income (loss)	
Adjustments to reconcile operating income (loss) to net cash from operating activities	
Depreciation and amortization	259,834
Water connection fees	2,531
Miscellaneous income	741
Changes in assets and liabilities	
Receivables	67,479
Prepaid expenses	(4,420)
Pension items - IMRF	(532,175)
Accounts payable	73,656
Accrued payroll	2,160
Deposits payable	(323)
Compensated absences	2,772
Net pension liability	<u>623,085</u>
NET CASH FROM OPERATING ACTIVITIES	<u>\$ 196,444</u>

See accompanying notes to financial statements.

VILLAGE OF WILLOWBROOK, ILLINOIS

STATEMENT OF FIDUCIARY NET POSITION

April 30, 2023

	Police Pension Trust Fund	SSA #1 Bond and Interest - Custodial Fund
ASSETS		
Cash and cash equivalents	\$ 448,400	\$ 311,399
Investments	26,015,643	-
IPOPIF Consolidated Pool		
Receivables	-	323,309
Property taxes	-	323,309
Prepaid items	3,336	-
	<hr/>	<hr/>
Total assets	26,467,379	634,708
LIABILITIES		
Accounts payable	3,863	-
Due to municipality	565,298	278,513
	<hr/>	<hr/>
Total liabilities	569,161	278,513
DEFERRED INFLOWS OF RESOURCES		
Deferred revenue	-	323,309
	<hr/>	<hr/>
Total deferred inflows of resources	-	323,309
	<hr/>	<hr/>
Total liabilities and deferred inflows of resources	569,161	601,822
NET POSITION		
Restricted	25,898,218	-
Pension benefits	-	32,886
Debt service	<hr/>	<hr/>
	<hr/>	<hr/>
TOTAL NET POSITION	\$ 25,898,218	\$ 32,886

See accompanying notes to financial statements.

VILLAGE OF WILLOWSBROOK, ILLINOIS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

For the Year Ended April 30, 2023

	Police Pension Trust Fund	SSA #1 Bond and Interest - Custodial Fund
ADDITIONS		
Contributions		
Employer contributions	\$ 1,208,511	\$ -
Employee contributions	276,500	-
Taxes		
Property	- -	326,700
Investment income	- -	4,407
	<hr/>	<hr/>
Total contributions	1,485,011	331,107
Investment income		
Net depreciation in fair value of investments	(547,973)	- -
Interest	664,529	-
	<hr/>	<hr/>
Total investment income	116,556	- -
Less investment expense	(48,011)	-
	<hr/>	<hr/>
Net investment income	68,545	- -
	<hr/>	<hr/>
Total additions	1,553,556	331,107
DEDUCTIONS		
Benefits and refunds	2,073,448	- -
Administration	42,342	-
Debt service		
Principal retirement	- -	205,000
Interest and fiscal charges	- -	118,425
	<hr/>	<hr/>
Total deductions	2,115,790	323,425
NET INCREASE (DECREASE)	(562,234)	7,682
NET POSITION		
May 1	<hr/>	26,460,452 25,204
April 30	<hr/>	\$ 25,898,218 \$ 32,886

See accompanying notes to financial statements.

VILLAGE OF WILLOWBROOK, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

April 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Village of Willowbrook, Illinois (the Village) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Village's accounting policies are described below.

a. Reporting Entity

The Village is a municipal corporation governed by an elected board. As required by GAAP, these financial statements present the Village (the primary government). The Police Pension Fund has been included as a fiduciary component unit reported as a Pension Trust Fund. The Police Pension Fund functions for the benefit of the Village's sworn police employees and is governed by a five-member pension board. Two members appointed by the Mayor, one elected pension beneficiary and two elected police officers constitute the pension board. The Village and the Police Pension Fund participants are obligated to fund all the Police Pension Fund costs based upon actuarial valuations, including administrative costs. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of the contribution levels. Accordingly, the Police Pension Fund is fiscally dependent on the Village. Separate financial statements are not available for the Police Pension Fund.

b. Fund Accounting

The accounts of the Village are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements.

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

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Fund Accounting (Continued)

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

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the Village (internal service funds). The Village has no internal service funds.

Fiduciary funds are used to account for fiduciary activities (e.g., assets held on behalf of outside parties, including other governments). The Village utilizes a pension trust fund which is generally used to account for assets that the Village holds in a fiduciary capacity. The Village utilizes custodial funds to account for funds received and restricted for debt service on the special service area (noncommitment) debt.

c. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Village. The effect of material interfund activity has been eliminated from these statements. Interfund services provided and used are not eliminated on these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and (2) grants and standard revenues that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Government-Wide and Fund Financial Statements (Continued)

The Village reports the following major governmental funds:

The General Fund is the Village's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The Route 83/Plainfield Road Business District Tax Fund, a special revenue fund accounts for a retailers' occupation tax and a service occupation tax restricted to be used for the planning, execution and implementation of the business district plan.

The Motor Fuel Tax (MFT) Fund accounts for the local distribution of state motor fuel tax and construction cost reimbursements. The MFT Fund also accounts for expenses incurred for construction, repairs, and safety issues of roads and any engineering and land acquisition needs that are related to capital improvement projects.

The Capital Project Fund accounts for financial resources that are used for capital outlays. These outlays include the acquisition or construction costs of capital facilities, acquisition of capital equipment, and various other capital projects.

The American Rescue Plan Act Fund accounts for the ARPA funds received from the U.S. Department of the Treasury in response to the COVID-19 pandemic and the expenditures of those funds. The Village has received and obligated all allocated ARPA funds. While the funds must be spent by April 30, 2026, the Village has plans to spend all the funds by April 30, 2024.

The 2022 Bond Fund accounts for the proceeds received from the bond issue and for the semi-annual debt service payments on the bonds. The bonds were issued to finance the cost of certain capital projects and various economic initiatives of the Village.

The Village reports the following major proprietary fund:

The Water Fund accounts for the activities of the water utility.

The Village reports the following fiduciary funds:

The Village reports a pension trust fund as a fiduciary fund to account for the Police Pension Fund. Custodial funds (Special Service Area #1) are used to account for special service area collection of taxes from benefited property owners for payment to the bondholders where the Village is acting in only an agent capacity.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Operating revenues/expenses include all revenues/expenses directly related to providing water services. Incidental revenues/expenses are reported as non-operating.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Village considers revenues to be available as they are collected within 60 days of the end of the current fiscal period except for sales tax and telecommunication taxes which are 90 days. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures are recorded only when payment is due.

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

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

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

e. Cash and Investments

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Village's proprietary funds consider all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

Investments

Investments with a maturity of less than one year when purchased, non-negotiable certificates of deposit and other nonparticipating investments are stated at cost or amortized cost. Investments with a maturity greater than one year when purchased and all investments of the pension trust funds are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

f. Interfund Receivables/Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Advances between funds, if any, when reported in the fund financial statements, are offset by nonspendable fund balance in applicable governmental funds fund financial statements to indicate that they are not available for appropriation and are not expendable available financial resources.

g. Inventories

Inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental inventories, if any, are recorded as expenditures when consumed rather than when purchased.

h. Prepaid Items/Expenses

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid items/expenses using the consumption method.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

i. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), on a prospective basis, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Village as assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlay for capital assets and improvements are capitalized as projects are constructed. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Land improvements	15-20
Buildings	20-45
Vehicles and automotive equipment	6-15
Other equipment	5-30
Streets/storm sewers	40-45
Distribution systems	6-45

j. Compensated Absences

In the fund financial statements, vested or accumulated employee leave balances (vacation, sick and compensatory time) are reported as an expenditure and a fund liability of the governmental fund that will pay it once retirement or separation has occurred (i.e., the liability has matured). Vested or accumulated employee leave balances (vacation, sick and compensatory time) of proprietary funds and in the government-wide financial statements is recorded as an expense and liability of those funds as the benefits accrue to employees.

k. Long-Term Obligations

In the government-wide financial statements and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund financial statements. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k. Long-Term Obligations (Continued)

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

l. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

m. Fund Balance/Net Position

Governmental funds equity is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed, assigned or unassigned. Nonspendable fund balance is reported for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities. Committed fund balance is constrained by formal actions of the Village Board of Trustees, which is considered the Village's highest level of decision-making authority. Formal actions include ordinances approved by the Village Board of Trustees. Assigned fund balance represents amounts constrained by the Village's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the Village Administrator through the approved fund balance policy of the Village. Any residual fund balance of the General Corporate Fund and any deficits in other funds, if any, is reported as unassigned.

The Village's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending the Village considers committed funds to be expended first followed by assigned and then unassigned funds.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

m. Fund Balance/Net Position (Continued)

The Village updated their fund balance policy to raise the fund balance for the General Fund from 33% to 50%. In addition to the change in fund balance policy, the Village created an additional reserve fund, called the Opportunity Reserve Fund. The Opportunity Reserve Fund will receive any surplus from the General Fund that is approved by the board. This reserve will add future budget flexibility as it will be available for potential capital projects, economic development, debt payments, or unforeseen events or need.

In the government-wide and proprietary fund financial statements, restricted net positions are legally restricted by outside parties for a specific purpose. None of the restricted net position or restricted fund balance results from enabling legislation adopted by the Village. Net investment in capital assets represents the Village's investment in the book value of capital assets, less any outstanding debt that was issued to construct or acquire the capital asset. Unrestricted net position consists of net positions that do not meet the definition of restricted or net investment in capital assets.

n. Interfund Transactions

Interfund services transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except interfund services transactions and reimbursements, are reported as transfers.

o. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities and deferred inflows and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS

The Village and pension funds categorize the fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The Village maintains a cash and investment pool that is available for use by all funds, except the pension trust fund. Each fund's portion of this pool is displayed on the financial statements as "cash and investments." In addition, investments are separately held by several of the Village's funds. The deposits and investments of the pension trust fund are held separately from those of other funds.

Permitted Deposits and Investments - The Village's investment policy allows for deposits/investments in any type of security allowed for in Illinois statutes, including insured commercial banks, obligations of the U.S. Treasury and U.S. agencies, short-term obligations of corporations organized in the United States subject to various limitations, The Illinois Funds and Illinois Metropolitan Investment Fund (IMET).

The Illinois Public Treasurers' Investment Pool, known as The Illinois Funds, operates as a qualified external investment pool in accordance with the criteria established in GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, and thus, reports all investments at amortized cost rather than fair value. The investment in The Illinois Funds by participants is also reported at amortized cost. The Illinois Funds does not have any limitations or restrictions on participant withdrawals. The Illinois Treasurer's Office issues a separate financial report for The Illinois Funds which may be obtained by contacting the Administrative Office at Illinois Business Center, 400 West Monroe Street, Suite 401, Springfield, Illinois 62704.

a. **Deposits**

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank failure, the Village's deposits may not be returned to it. To guard against custodial credit risk for deposits with financial institutions, the Village's investment policy requires that deposits with financial institutions in excess of FDIC be collateralized with collateral in an amount of 105% of the uninsured deposits with the collateral held by a third party acting as the agent of the Village.

b. **Investments**

Interest rate risk is the risk that change in interest rates will adversely affect the fair market value of an investment. In accordance with its investment policy, the Village limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed within a five-year period. The investment policy limits the maximum maturity lengths of investments to five years from date of purchase.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

b. Investments (Continued)

The Village limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in securities issued by agencies of the United States Government that are implicitly guaranteed by the United States Government. However, the Village's investment policy does not specifically limit the Village to these types of investments. At the end of the fiscal year, the Village's investments in The Illinois Funds were rated AAA by Standard and Poor's.

Concentration of credit risk is the risk that the Village has a high percentage of their investments invested in one type of investment. In order to limit its exposure to concentration of credit risk, the Village's investment policy requires diversification of the portfolio but does not contain specific targets/limitations.

For an investment, custodial risk is the risk that, in the event of the failure of the counterparty, the Village will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Village limits its exposure to custodial credit risk by utilizing an independent, third party institution, selected by the Village, to act as custodian for its securities and collateral. In addition, all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis. The Illinois Funds are not subject to custodial credit risk.

The Village investment policy does not prohibit the investment in derivatives; however, the Village did not invest funds in derivatives during the fiscal year.

3. RECEIVABLES

a. Property Taxes

Property taxes for 2022 attach as an enforceable lien on January 1, 2022, on property values assessed as of the same date. Taxes are levied by December of the current year (by passage of a Tax Levy Ordinance). Tax bills are prepared by DuPage County and issued on or about May 1, 2023 and August 1, 2023, and are payable in two installments, on or about June 1, 2023 and September 1, 2023. Property taxes which have been levied but are not due before the end of the fiscal year are recorded as receivable. The entire receivable is offset by deferred revenue as they are intended to finance the subsequent fiscal year. The allowance for uncollectible taxes has been stated at 1% of the tax levy, to reflect actual collection experience.

The 2023 tax levy, which attached as an enforceable lien on property as of January 1, 2023, has not been recorded as a receivable as of April 30, 2023, as the tax has not been levied by the Village and will not be levied until December 2023.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

3. RECEIVABLES (Continued)

b. Due From Other Governments

The following receivables are included in other taxes receivable on the statement of net position.

GOVERNMENTAL ACTIVITIES

Amusement tax	\$ 5,760
Places of eating tax	75,058
Water tax	282,801
Local gas tax	33,767
Self-storage tax	22,928
Hotel/motel tax	31,065
Home rule sales tax	721,141
Business district tax	<u>157,130</u>
 TOTAL GOVERNMENTAL ACTIVITIES	 <u>\$ 1,329,650</u>

The following receivables are included in accounts receivable, net on the statement of net position.

GOVERNMENTAL ACTIVITIES

IRMA excess surplus	\$ 1,504,931
Parking/compliance ticket	35,025
False alarm	810
Other, net	<u>68,544</u>
 TOTAL GOVERNMENTAL ACTIVITIES	 <u>\$ 1,609,310</u>

The following receivables are included in intergovernmental receivables on the statement of net position.

GOVERNMENTAL ACTIVITIES

Sales tax	\$ 1,306,151
Grants	916,817
Video gaming tax	<u>31,143</u>
 TOTAL GOVERNMENTAL ACTIVITIES	 <u>\$ 2,254,111</u>

VILLAGE OF WILLOWBROOK, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS

Capital asset activity for the year ended April 30, 2023 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 1,339,247	\$ -	\$ -	\$ 1,339,247
Construction in progress	83,346	76,265	83,346	76,265
Total capital assets not being depreciated	<u>1,422,593</u>	<u>76,265</u>	<u>83,346</u>	<u>1,415,512</u>
Capital assets being depreciated				
Land improvements	1,839,579	1,001,371	-	2,840,950
Buildings	11,574,939	2,044,930	-	13,619,869
Automotive equipment	1,083,121	317,511	230,023	1,170,609
Other equipment	673,900	118,234	-	792,134
Streets	1,934,404	-	-	1,934,404
Storm sewers	686,261	-	-	686,261
Total capital assets being depreciated	<u>17,792,204</u>	<u>3,482,046</u>	<u>230,023</u>	<u>21,044,227</u>
Less accumulated depreciation for				
Land improvements	727,414	154,780	-	882,194
Buildings	2,869,699	302,697	-	3,172,396
Automotive equipment	607,754	149,395	230,023	527,126
Other equipment	491,200	66,306	-	557,506
Streets	734,961	48,360	-	783,321
Storm sewers	366,004	15,250	-	381,254
Total accumulated depreciation	<u>5,797,032</u>	<u>736,788</u>	<u>230,023</u>	<u>6,303,797</u>
Total capital assets being depreciated, net	<u>11,995,172</u>	<u>2,745,258</u>	-	<u>14,740,430</u>
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 13,417,765	\$ 2,821,523	\$ 83,346	\$ 16,155,942

VILLAGE OF WILLOWBROOK, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

	Beginning Balances	Increases	Decreases	Ending Balances
BUSINESS-TYPE ACTIVITIES				
Capital assets being depreciated				
Buildings	\$ 3,349,533	\$ -	\$ -	\$ 3,349,533
Distribution systems	5,729,264	18,500	-	5,747,764
Machinery and equipment	857,198	-	-	857,198
Vehicles	393,498	-	-	393,498
Total capital assets being depreciated	<u>10,329,493</u>	<u>18,500</u>	-	<u>10,347,993</u>
Less accumulated depreciation for				
Buildings	1,638,984	96,237	-	1,735,221
Distribution systems	4,058,499	111,130	-	4,169,629
Machinery and equipment	627,501	28,773	-	656,274
Vehicles	256,643	23,694	-	280,337
Total accumulated depreciation	<u>6,581,627</u>	<u>259,834</u>	-	<u>6,841,461</u>
Total capital assets being depreciated, net	<u>3,747,866</u>	<u>(241,334)</u>	-	<u>3,506,532</u>
BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS, NET	\$ 3,747,866	\$ (241,334)	\$ -	\$ 3,506,532

Depreciation expense was charged to functions/programs of the primary government as follows:

GOVERNMENTAL ACTIVITIES

General government	\$ 193,056
Public safety	225,359
Highways and streets	157,196
Culture and recreation	<u>161,177</u>

**TOTAL DEPRECIATION EXPENSE -
GOVERNMENTAL ACTIVITIES**

\$ 736,788

VILLAGE OF WILLOWBROOK, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT

A summary of changes in long-term debt of the Village for the year ended April 30, 2023 is as follows:

a. Governmental Activities Long-Term Debt

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements/ Refunding	Balances April 30	Current Portion
General Obligation Alternate Revenue Source Bonds	Debt Service	\$ 3,375,315	\$ -	\$ 223,686	\$ 3,151,629	\$ 228,171
General Obligation Bonds	Debt Service	-	9,940,000	505,000	9,435,000	350,000
Unamortized bond premium		102,316	225,182	19,129	308,369	-
Developer notes	Business District					
	Tax	1,793,563	-	58,645	1,734,918	-
Installment contract	General	-	101,400	-	101,400	65,024
Compensated absences	General	406,756	11,342	40,676	377,422	143,385
Severance	General	78,241	54,999	78,241	54,999	-
Total OPEB liability	General	1,024,658	-	79,538	945,120	55,732
Net pension liability - IMRF	General	-	1,870,100	-	1,870,100	-
Net pension liability - Police	General	12,314,845	2,479,458	-	14,794,303	-
TOTAL GOVERNMENTAL LONG-TERM DEBT		\$ 19,095,694	\$ 14,682,481	\$ 1,004,915	\$ 32,773,260	\$ 842,312

General Obligation Alternate Revenue Source Bonds

The Village issued 2015 General Obligation Alternate Revenue Source Bonds, dated April 13, 2015, to fund certain capital projects, including the renovation, rehabilitation and expansion of the Village's police station, and to partially advance refund the Village's outstanding 2008 General Obligation Alternate Revenue Source Bonds. Principal is due each December 30 in annual amounts of \$20,000 to \$335,000 through December 30, 2034. Interest is payable each June 30 and December 30 at 2% to 3%. Interest and principal payments are paid from the Debt Service Fund for the Governmental Activities portion.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

a. Governmental Activities Long-Term Debt (Continued)

General Obligation Bonds

The Village issued 2022A General Obligation Bonds, dated June 8, 2022, to fund certain capital projects. Principal is due each December 30 in annual amounts of \$195,000 to \$685,000 through December 30, 2041. Interest is payable each June 30 and December 30 at 3.88%. Interest and principal payments are paid from the Debt Services Fund.

The Village issued 2022B Taxable General Obligation Bonds, dated June 8, 2022, to fund certain capital projects. Principal is due each December 30 in annual amounts of \$165,000 to \$505,000 through December 30, 2024. Interest is payable each June 30 and December 30 at 2.70%. Interest and principal payments are paid from the Debt Services Fund.

Installment Contract

The Village entered into an installment contract, dated June 2022, for the purchase of body cameras. Principal is due in each June in annual amounts of \$12,126 to \$52,898 through June 2026. The installment contract is interest free. Principal payments are paid from the General Fund.

Redevelopment Agreement Notes

The Village executed a redevelopment agreement with a developer in September 2018, wherein the Village will reimburse the developer for a portion of project costs in the form a developer note up to a maximum of \$2,000,000 or 20 years or expiration of the business district, whichever comes first. The note in the amount of \$2,000,000 was issued on May 1, 2019. The note is payable solely from the business district's sales taxes attributable to the project by April 30 of each year, based on project-generated business district sales tax collections through the prior December 31. The note does not bear interest and the Village may prepay it at any time. As the note is based on sales taxes generated, there is no debt service requirements to maturity to disclose.

VILLAGE OF WILLOWBROOK, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

b. Business-Type Activities Long-Term Debt

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements/ Refunding	Balances April 30	Current Portion
General Obligation Alternate Revenue Source Bonds	Water	\$ 294,685	\$ -	\$ 11,314	\$ 283,371	\$ 11,829
2017 IEPA loan	Water	689,207	-	41,823	647,384	42,604
Compensated absences	Water	12,725	4,045	1,273	15,497	1,550
Net pension liability - IMRF	Water	-	555,137	-	555,137	-
TOTAL GOVERNMENTAL LONG-TERM DEBT		\$ 996,617	\$ 559,182	\$ 54,410	\$ 1,501,389	\$ 55,983

General Obligation Alternate Revenue Source Bonds

The Village issued 2015 General Obligation Alternate Revenue Source Bonds, dated April 13, 2015, to fund certain capital projects, including the renovation, rehabilitation and expansion of the Village's police station, and to partially advance refund the Village's outstanding 2008 General Obligation Alternate Revenue Source Bonds. Principal is due each December 30 in annual amounts of \$20,000 to \$335,000 through December 30, 2034. Interest is payable each June 30 and December 30 at 2% to 3%. Interest and principal payments for the business-type activities portion are paid from the enterprise (Water) fund.

IEPA Loan

In January 2017, the Village borrowed funds, as part of the Public Water Supply Loan Program with the Illinois Environmental Protection Agency (IEPA) to fund the re-painting of the three million gallon potable water standpipe. Principal and interest are payable semiannually on January 31 and July 31 at 1.86%. The loan matures July 31, 2036.

VILLAGE OF WILLOWBROOK, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

c. Debt Service Requirements to Maturity

Annual debt service requirements to maturity are as follows:

Fiscal Year Ending April 30,	Governmental Activities				Business-Type Activities			
	2015 General Obligation		Alternate	Revenue	2015 General Obligation		Alternate	Revenue
	Principal	Interest	Total	Principal	Interest	Total	Principal	Total
2024	\$ 228,171	\$ 94,549	\$ 322,720	\$ 11,829	\$ 8,501	\$ 20,330		
2025	237,657	87,704	325,361	12,343	8,146	20,489		
2026	243,171	80,574	323,745	11,829	7,776	19,605		
2027	252,143	73,279	325,422	12,857	7,421	20,278		
2028	261,629	65,715	327,344	13,371	7,035	20,406		
2029	251,200	57,866	309,066	28,800	6,634	35,434		
2030	260,171	50,330	310,501	29,829	5,770	35,599		
2031	269,143	42,525	311,668	30,857	4,875	35,732		
2032	273,629	34,450	308,079	31,371	3,950	35,321		
2033	282,600	26,241	308,841	32,400	3,009	35,409		
2034	291,571	17,763	309,334	33,429	2,037	35,466		
2035	300,544	9,014	309,558	34,456	1,036	35,492		
TOTAL	\$ 3,151,629	\$ 640,010	\$ 3,791,639	\$ 283,371	\$ 66,190	\$ 349,561		

Fiscal Year Ending April 30,	Governmental Activities		
	Installment Contract		
	Principal	Interest	Total
2024	\$ 65,024	\$ -	\$ 65,024
2025	12,126	-	12,126
2026	12,125	-	12,125
2027	12,125	-	12,125
TOTAL	\$ 101,400	\$ -	\$ 101,400

VILLAGE OF WILLOWBROOK, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

c. Debt Service Requirements to Maturity (Continued)

Fiscal Year Ending April 30,	Governmental Activities			Governmental Activities		
	2022A General Obligation Bonds			2022B Taxable General Obligation Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2024	\$ -	\$ 346,096	\$ 346,096	\$ 350,000	\$ 13,905	\$ 363,905
2025	195,000	346,096	541,096	165,000	4,455	169,455
2026	370,000	338,530	708,530	-	-	-
2027	385,000	324,174	709,174	-	-	-
2028	400,000	309,236	709,236	-	-	-
2029	415,000	293,716	708,716	-	-	-
2030	435,000	277,614	712,614	-	-	-
2031	450,000	260,736	710,736	-	-	-
2032	470,000	243,276	713,276	-	-	-
2033	485,000	225,040	710,040	-	-	-
2034	505,000	206,222	711,222	-	-	-
2035	525,000	186,628	711,628	-	-	-
2036	545,000	166,258	711,258	-	-	-
2037	565,000	145,112	710,112	-	-	-
2038	585,000	123,190	708,190	-	-	-
2039	610,000	100,492	710,492	-	-	-
2040	635,000	76,824	711,824	-	-	-
2041	660,000	52,186	712,186	-	-	-
2042	685,000	26,578	711,578	-	-	-
TOTAL	\$ 8,920,000	\$ 4,048,004	\$ 12,968,004	\$ 515,000	\$ 18,360	\$ 533,360

Fiscal Year Ending April 30,	Business-Type Activities		
	2017 IEPA Loan		
	Principal	Interest	Total
2024	\$ 42,604	\$ 11,844	\$ 54,448
2025	43,400	11,048	54,448
2026	44,211	10,237	54,448
2027	45,037	9,411	54,448
2028	45,879	8,569	54,448
2029	46,736	7,712	54,448
2030	47,611	6,837	54,448
2031	48,499	5,949	54,448
2032	49,406	5,042	54,448
2033	50,329	4,119	54,448
2034	51,269	3,179	54,448
2035	52,227	2,221	54,448
2036	53,203	1,245	54,448
2037	26,973	251	27,224
TOTAL	\$ 647,384	\$ 87,664	\$ 735,048

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

d. Legal Debt Margin

Effective April 2019, the Village is a home rule municipality.

Chapter 65, Section 5/8-5-1 Illinois Compiled Statutes governs computation of the legal debt margin.

“The General Assembly may limit by law the amount and require referendum approval of debt to be incurred by home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentages of the assessed value of its taxable property ... (2) if its population is more than 25,000 and less than 500,000 an aggregate of one percent: ... indebtedness which is outstanding on the effective date (July 1, 1971) of this constitution or which is thereafter approved by referendum... shall not be included in the foregoing amounts.”

To date the General Assembly has set no limits for home rule municipalities.

e. No Commitment Debt - Special Service Area Bonds

The Village created Special Service Area #1 to provide for infrastructure improvements in the Town Center Tax Increment Financing District. Ordinance 07-O-38 authorized the issuance of \$3,540,000 Special Service Area Bonds, dated December 20, 2007. These bonds are payable by a tax levy from the SSA #1 only and are not Village obligations. SSA #1 Bonds outstanding at April 30, 2023 were \$1,530,000. These SSA #1 Bonds are treated as special service area no commitment debt without Village obligation. The Village acts only as an agent for the property owners in collecting property taxes and forwarding payments to the bond paying agent. The bonds are not reflected in long-term debt.

f. Pledged Revenue

The Village has pledged a portion of future income tax revenues and water operating income to repay the remaining principal and interest on the General Obligation Alternate Revenue Source Bonds issued in 2015. Proceeds from the bonds provided financing for certain capital improvements in the Village. The pledged revenues are projected to be sufficient to meet debt service requirements over the life of the bonds. Total principal and interest remaining on the bonds is \$4,141,200, payable through 2035. For the current year, principal and interest paid totaled \$342,750, while total income tax was \$1,506,879 and total water operating loss was \$298,896. The net available water revenue is \$99,070 at April 30, 2023.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. INDIVIDUAL FUND DISCLOSURES

Individual interfund transfers during the fiscal year ended April 30, 2023 were as follows:

	Transfers In	Transfers Out
General	\$ -	\$ 4,485,540
Water	-	100,724
Motor Fuel Tax	-	1,053,541
Capital Projects	4,682,465	-
American Rescue Plan Act	-	77,060
2022 Bond	714,651	2,960
Nonmajor Governmental	322,709	-
 TOTAL	 \$ 5,719,825	 \$ 5,719,825

Significant interfund transfers are as follows:

- \$322,709 transferred from the General and Water Funds to the Debt Service Fund (nonmajor governmental) to pay the debt service on the Series 2015 Bonds. The transfer will not be repaid.
- \$4,682,465 transferred from the General Fund, Water Fund, and Motor Fuel Tax Fund to the Capital Project Fund to fund various capital projects.
- \$77,060 transferred from the American Rescue Plan Act Fund to the Capital Projects Fund to fund various capital projects.
- \$714,651 transferred from the General Fund to the 2022 Bond to fund various capital projects.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. INDIVIDUAL FUND DISCLOSURES (Continued)

Individual due to/due from during the fiscal year ended April 30, 2023 were as follows:

	Due To	Due From
General	\$ 630,406	\$ 5,417,572
Police Pension	565,298	-
Motor Fuel Tax	1,114,547	-
Rt 83/Plainfield Rd	548,670	-
Capital Projects	-	198,726
2022 Bond	252,646	-
American Rescue Plan Act	77,060	596,981
Water	2,746,139	-
SSA #1 Bond and Interest	<u>278,513</u>	-
 TOTAL	 <u>\$ 6,213,279</u>	 <u>\$ 6,213,279</u>

Significant due to/due from amounts are as follows:

- \$565,298 due to the Police Pension Fund to the General Fund for benefit payments made on behalf of the pension fund. Amount will be repaid within one year.
- \$5,417,572 due from the General Fund to the Water Fund, Motor Fuel Tax Fund, SSA #1 Bond and Interest Fund, Capital Project Fund, RT 83/Plainfield Rd Fund, Series 2022 Bond Fund and American Rescue Plan Act Fund for short-term operational matters. Amount will be repaid within one year.
- \$630,406 due to the General Fund from the Capital Project Fund and American Rescue Plan Act Fund for short-term operational matters. Amount will be repaid within one year.
- \$1,114,547 due to the General Fund from the Motor Fuel Tax Fund for short-term operational matters. Amount will be repaid within one year.
- \$548,670 due to the General Fund from the RT 83/Plainfield Rd Fund for short-term operational matters. Amount will be repaid within one year.
- \$198,726 due from the Capital Project Fund to the Water Fund and General Fund for short-term operational matters. Amount will be repaid within one year.
- \$252,646 due to the 2022 Bond Fund from the General Fund for short-term operational matters. Amount will be repaid within one year.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. INDIVIDUAL FUND DISCLOSURES (Continued)

- \$596,981 due from the American Rescue Plan Act Fund from the General Fund for short-term operational matters. Amount will be repaid within one year.
- \$77,060 due to the American Rescue Plan Act Fund from the Capital Projects Fund for short-term operational matters. Amount will be repaid within one year.
- \$2,746,139 due to the General Fund from the Water Fund for short-term operational matters. Amount will be repaid within one year.
- \$278,513 due to the General Fund from the SSA #1 Bond and Interest Fund for debt service payments. Amount will be repaid within one year.

7. COMMITMENTS - DUPAGE WATER COMMISSION

The Village is a customer of the DuPage Water Commission (the Commission) and has executed a water supply contract (the Contract) with the Commission for a term ending in 2024. The Contract provides that the Village pays only the cost of the water actually purchased and delivered beginning May 1, 2015. These variable water costs are subject to adjustment on a continuing basis.

8. RISK MANAGEMENT

The Village is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters and injuries to the Village's employees. These risks along with medical claims for employees and retirees are provided through public entity risk pools. The Village currently reports all its risk management activities in its General Fund. Settled claims have not exceeded the coverages in the current year or two preceding years.

a. **Intergovernmental Personnel Benefit Cooperative**

The Village participates in the Intergovernmental Personnel Benefit Cooperative (IPBC). IPBC is a public entity risk pool established by certain units of local government in Illinois to administer most of the personnel benefit programs (primarily medical, dental and life insurance coverage) offered by these members to their officers and employees and to the officers and employees of certain other governmental, quasi-governmental and nonprofit public service entities.

IPBC receives, processes and pays such claims as may come within the benefit program of each member. Management consists of a Board of Directors comprised of one appointed representative from each member. The Village does not exercise any control over the activities of IPBC beyond its representation on the Board of Directors.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

8. RISK MANAGEMENT (Continued)

b. Intergovernmental Risk Management Agency

The Village participates in the Intergovernmental Risk Management Agency (IRMA). IRMA is an organization of municipalities and special districts in Northeastern Illinois that have formed an association under the Illinois Intergovernmental Cooperations Statute to pool their risk management needs. IRMA administers a mix of self-insurance and commercial insurance coverage; property/casualty and workers' compensation claim administration/litigation management services; unemployment claim administration; extensive risk management/loss control consulting and training programs; and a risk information system and financial reporting service for its members.

The Village's payments to IRMA are displayed on the financial statements as expenditures/expenses in appropriate funds. Each member assumes the first \$10,000 of each occurrence and IRMA has a mix of self-insurance and commercial insurance at various amounts above that level.

Each member appoints one delegate, along with an alternate delegate, to represent the member on the Board of Directors. The Village does not exercise any control over the activities of IRMA beyond its representation on the Board of Directors.

Initial contributions are determined each year based on the individual member's eligible revenue as defined in the by-laws of IRMA and experience modification factors based on past member loss experience. Members have a contractual obligation to fund any deficit of IRMA attributable to any membership year during which they were a member. Supplemental contributions may be required to fund these deficits.

9. CONTINGENT LIABILITIES

a. Litigation

The Village is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the Village's attorney that resolution of these matters will not have a material adverse effect on the financial condition of the Village.

b. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal Government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Village expects such amounts, if any, to be immaterial.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. CONTINGENT LIABILITIES (Continued)

c. DuPage Water Commission

The Village's water supply agreement with the Commission provides that each customer is liable for its proportionate share of any costs arising from defaults in payment obligations by other customers.

10. DEFINED BENEFIT PENSION PLANS

The Village contributes to three defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system; the Sheriff's Law Enforcement Personnel Fund (SLEP), an agent multiple-employer defined benefit plan, both of which are administered by IMRF, an agent multiple-employer public retirement system; and the Police Pension Plan which is a single-employer pension plan. The benefits, benefit levels, employee contributions and employer contributions for all plans are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly. The SLEP and the Police Pension Plan do not issue separate reports. However, IMRF does issue a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained from IMRF, 2211 York Road, Suite 500, Oak Brook, Illinois 60523 or at www.imrf.org.

The table below is a summary for all defined benefit pension plans as of and for the year ended April 30, 2023:

	IMRF	SLEP	Police Pension	Total
Net pension liability	\$ 2,425,237	\$ -	\$ 14,794,303	\$ 17,219,540
Net pension asset	-	157,765	-	157,765
Deferred outflows of resources	1,300,068	99,436	6,400,553	7,800,057
Deferred inflows of resources	46,928	-	552,101	599,029
Pension expense (income)	443,116	(6,932)	2,518,667	2,954,851

a. Plan Descriptions

Illinois Municipal Retirement Fund and Sheriff's Law Enforcement Personnel

Plan Administration

All employees (other than those covered by SLEP) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund and Sheriff's Law Enforcement Personnel
(Continued)

Plan Administration (Continued)

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Plan Membership

At December 31, 2022, IMRF and SLEP membership consisted of:

	Illinois Municipal Retirement	Sheriff's Law Enforcement Personnel
Inactive employees or their beneficiaries currently receiving benefits	31	1
Inactive employees entitled to but not yet receiving benefits	17	-
Active employees	18	-
 TOTAL	 66	 1

Benefits Provided

IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011 are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. Employees hired on or after January 1, 2011 are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund and Sheriff's Law Enforcement Personnel
(Continued)

Benefits Provided (Continued)

SLEP provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, having accumulated at least 20 years of SLEP service and terminating IMRF participation on or after January 1, 1988, may elect to retire at or after age 50 with no early retirement discount penalty. SLEP members meeting these two qualifications are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2.50% of their final rate of earnings, for each year of credited service up to 32 years or 80% of their final rate of earnings. For those SLEP members retiring with less than 20 years of SLEP service, the regular IMRF pension formula applies.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 50 (reduced benefits) or after age 55 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2.50% of their final rate of earnings, for each year of credited service up to 30 years of service to a maximum of 75%.

SLEP also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

Contributions

Participating members are required to contribute 4.50% and 6.50% of their annual covered salary to IMRF and SLEP, respectively. The Village is required to contribute the remaining amounts necessary to fund IMRF and SLEP as specified by statute. The employer contribution rate for the calendar year ended December 31, 2021, calendar year ended December 31, 2022, and fiscal year ended April 30, 2023 was 24.65%, 16.48% and 20.76% of covered payroll, respectively, for IMRF. The employer contribution rate for the calendar year ended December 31, 2022, calendar year ended December 31, 2022, and fiscal year ended April 30, 2023 was 0.00% of covered payroll for SLEP.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund and Sheriff's Law Enforcement Personnel
(Continued)

Actuarial Assumptions

The Village's net pension liability was measured as of December 31, 2022 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

	<u>Illinois Municipal Retirement</u>	<u>Sheriff's Law Enforcement Personnel</u>
Actuarial valuation date	December 31, 2022	December 31, 2022
Actuarial cost method	Entry-age normal	Entry-age normal
Assumptions		
Inflation	2.25%	2.25%
Salary increases	2.85% to 13.75%	2.85% to 13.75%
Interest rate	7.25%	7.25%
Cost of living adjustments	3.25%	3.25%
Asset valuation method	Fair value	Fair value

For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2020.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund and Sheriff's Law Enforcement Personnel
(Continued)

Discount Rate

The discount rate used to measure the total pension liability for IMRF was 7.25% at December 31, 2022 and 2021. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the Village contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments of 7.25% was applied to all periods of projected benefit payments used to determine the total pension liability.

The discount rate used to measure the total pension liability was 7.25% for SLEP at December 31, 2022 and 2021. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the Village contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, SLEP's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

VILLAGE OF WILLOWBROOK, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund and Sheriff's Law Enforcement Personnel
 (Continued)

Changes in the Net Pension Liability (Asset)

Illinois Municipal Retirement Fund

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability (Asset)
BALANCES AT JANUARY 1, 2022	<u>\$ 13,831,402</u>	<u>\$ 14,225,075</u>	<u>\$ (393,673)</u>
Changes for the period			
Service cost	118,309	-	118,309
Interest	977,938	-	977,938
Difference between expected and actual experience	292,151	-	292,151
Changes in assumptions	-	-	-
Employer contributions	-	302,338	(302,338)
Employee contributions	-	65,535	(65,535)
Net investment income	-	(1,849,089)	1,849,089
Benefit payments and refunds	(803,509)	(803,509)	-
Other (net transfer)	-	50,704	(50,704)
Net changes	<u>584,889</u>	<u>(2,234,021)</u>	<u>2,818,910</u>
BALANCES AT DECEMBER 31, 2022	<u>\$ 14,416,291</u>	<u>\$ 11,991,054</u>	<u>\$ 2,425,237</u>

VILLAGE OF WILLOWBROOK, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund and Sheriff's Law Enforcement Personnel
 (Continued)

Changes in the Net Pension Liability (Asset) (Continued)

Sheriff's Law Enforcement Personnel Fund

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability (Asset)
BALANCES AT JANUARY 1, 2022	<u>\$ 973,704</u>	<u>\$ 1,430,083</u>	<u>\$ (456,379)</u>
Changes for the period			
Service cost	-	-	-
Interest	67,186	-	67,186
Difference between expected and actual experience	15,476	-	15,476
Changes in assumptions	-	-	-
Employer contributions	-	-	-
Employee contributions	-	-	-
Net investment income	-	(225,487)	225,487
Benefit payments and refunds	(93,992)	(93,992)	-
Other (net transfer)	-	9,535	(9,535)
Net changes	<u>(11,330)</u>	<u>(309,944)</u>	<u>298,614</u>
BALANCES AT DECEMBER 31, 2022	<u>\$ 962,374</u>	<u>\$ 1,120,139</u>	<u>\$ (157,765)</u>

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund and Sheriff's Law Enforcement Personnel
(Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

Illinois Municipal Retirement Fund

For the year ended April 30, 2023, the Village recognized pension expense of \$443,116. At April 30, 2023, the Village reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 199,894	\$ 38,450
Changes in assumption	-	8,478
Net difference between projected and actual earnings on pension plan investments	1,022,025	-
Employer contributions after the measurement date	78,149	-
TOTAL	\$ 1,300,068	\$ 46,928

\$78,149 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ending April 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Fiscal Year Ending April 30,</u>	
2024	\$ 8,932
2025	247,661
2026	345,109
2027	573,289
2028	-
Thereafter	-
TOTAL	\$ 1,174,991

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund and Sheriff's Law Enforcement Personnel
(Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources (Continued)

Sheriff's Law Enforcement Personnel Fund

For the year ended April 30, 2023, the Village recognized pension income of \$6,932. At April 30, 2023, the Village reported deferred outflows of resources and deferred inflows of resources related to SLEP from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ -
Changes in assumption	-	-
Net difference between projected and actual earnings on pension plan investments	<u>99,436</u>	-
TOTAL	\$ 99,436	\$ -

Amounts reported as deferred outflows of resources and deferred inflows of resources related to SLEP will be recognized in pension expense as follows:

Fiscal Year
Ending
April 30,

2024	\$ (15,476)
2025	14,575
2026	35,115
2027	65,222
2028	-
Thereafter	<u>-</u>
TOTAL	\$ 99,436

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund and Sheriff's Law Enforcement Personnel
(Continued)

Discount Rate Sensitivity

Illinois Municipal Retirement Fund

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the Village calculated using the discount rate of 7.25% as well as what the Village's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability	\$ 3,881,620	\$ 2,425,237	\$ 1,303,882

Sheriff's Law Enforcement Personnel Fund

The following is a sensitive analysis of the net pension liability (asset) to changes in the discount rate. The table below presents the pension liability (asset) of the Village calculated using the discount rate of 7.25% as well as what the Village's net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ (83,771)	\$ (157,765)	\$ (222,934)

Police Pension Plan

Plan Administration

Police sworn personnel are covered by the Police Pension Plan. Although this is a single-employer pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. The Village accounts for the plan as a pension trust fund.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Plan Administration (Continued)

The plan is governed by a five-member Board of Trustees. Two members of the Board of Trustees are appointed by the Village's Mayor, one member is elected by pension beneficiaries and two members are elected by active police employees.

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Plan Membership

At April 30, 2023, the Police Pension Plan membership consisted of:

Inactive plan members receiving benefits	22
Inactive plan members entitled to benefits but not yet receiving benefits	1
Active plan members	<u>23</u>
 TOTAL	 <u>46</u>

Benefits Provided

The Police Pension Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits. Tier 1 employees (those hired prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least eight years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a police officer who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension and 3% compounded annually thereafter.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (CONTINUED)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Benefits Provided (Continued)

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten or more years of creditable service are entitled to receive an annual retirement benefit equal to the greater of the average monthly salary obtaining by dividing the total salary during the 48 consecutive months of service within the last of 60 months in which the total salary was the highest by the number of months in that period; or the average monthly salary obtained by dividing the total salary of the police officer during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Police officers' salary for pension purposes is capped at \$106,800, plus the lesser of $\frac{1}{2}$ of the annual change in the Consumer Price Index or 3% compounded. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., $\frac{1}{2}\%$ for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% or $\frac{1}{2}$ of the change in the Consumer Price Index for the proceeding calendar year. Benefits and refunds are recorded when due in accordance with the terms of the plan.

Contributions

Employees are required by ILCS to contribute 9.91% of their base salary to the Police Pension Plan. Contributions are recorded when due in accordance with statutory requirements. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. Benefits and refunds are recognized when due and payable in accordance with the terms of the Police Pension Plan. The costs of administering the Police Pension Plan are financed through investment earnings. The Village is required to contribute the remaining amounts necessary to finance the plan as actuarially determined by an enrolled actuary. Effective January 1, 2011, the Village has until the year 2040 to fund 90% of the past service cost for the Police Pension Plan. The Village has chosen a policy to fund 100% of the past service costs by 2040. For the year ended April 30, 2023, the Village's contribution was 50.20% of covered payroll.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Illinois Police Officers' Pension Investment Fund

The Illinois Police Officers' Pension Investment Fund (IPOPIF) is an investment trust fund responsible for the consolidation and fiduciary management of the pension assets of Illinois suburban and downstate police pension funds. IPOPIF was created by Public Act 101-0610 and codified within the Illinois Pension Code, becoming effective January 1, 2020, to streamline investments and eliminate unnecessary and redundant administrative costs, thereby ensuring assets are available to fund pension benefits for the beneficiaries of the participating pension funds as defined in 40 ILCS 5/ 22B-105. Participation in IPOPIF by Illinois suburban and downstate police pension funds is mandatory.

Deposits with Financial Institutions

The plan retains all of its available cash with two financial institutions. Available cash is determined to be that amount which is required for the current expenditures of the plan. The excess of available cash is required to be transferred to IPOPIF for purposes of the long-term investment for the plan.

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the plan's deposits may not be returned to it. The plan's investment policy requires pledging of collateral for all bank balances held in the plan's name in excess of federal depository insurance. Eligible collateral instruments are U.S. Government securities, obligations of federal agencies, obligations of the State of Illinois and/or local and municipal bonds rated A or better by Moody's. Collateral must be evidenced by a written agreement and held in safekeeping by a third party.

Investments

Investments of the plan are combined in a commingled external investment pool and held by IPOPIF. A schedule of investment expenses is included in IPOPIF's annual comprehensive financial report. For additional information on IPOPIF's investments, please refer to their annual comprehensive financial report. A copy of that report can be obtained from IPOPIF at 456 Fulton Street, Suite 402., Peoria, Illinois 61602 or at www.ipopif.org.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Fair Value Measurement

The plan categorizes fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The Plan held no investments subject to fair value measurement at April 30, 2023.

Net Asset Value

The net asset value (NAV) of the plan's pooled investment in IPOPIF was \$26,015,643 at April 30, 2023. The pooled investments consist of the investments as noted in the target allocation table. Investments in IPOPIF are valued at IPOPIF's share price, which is the price the investment could be sold. There are no unfunded commitments at April 30, 2023. The plan may redeem shares with a seven-calendar day notice. IPOPIF may, at its sole discretion and based on circumstances, process redemption requests with fewer than a seven-calendar day notice. Regular redemptions of the same amount on a particular day of the month may be arranged with IPOPIF.

Investment Policy

IPOPIF's investment policy was originally adopted by the Board of Trustees on December 17, 2021. IPOPIF has the authority to invest trust fund assets in any type of security subject to the requirements and restrictions set forth in the Illinois Pension Code and is not restricted by the Pension Code sections that pertain exclusively to the Article 3 participating police pension funds. IPOPIF shall be subject to the provisions of the Illinois Pension Code including, but not limited to, utilization of emerging investment managers and utilization of businesses owned by minorities, women and persons with disabilities.

Investment Rate of Return

For the year ended April 30, 2023, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 1.21%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation performed as of April 30, 2023 using the following actuarial methods and assumptions.

Actuarial valuation date	April 30, 2023
Actuarial cost method	Entry-age normal
Asset valuation method	Fair value
Assumptions	
Inflation	2.25%
Salary increases	3.75% to 7.78%
Investment rate of return	6.75%
Cost of living adjustments	3.25%

Active Mortality follows the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis. 65% of active Members who become disabled are assumed to be in the Line of Duty. 50% of active Member deaths are assumed to be in the Line of Duty. Retiree Mortality follows the L&A Assumption Study for Police 2020. These rates are experience weighted with the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study improved to 2017 using MP-2019 Improvement Rates. These rates are then improved fully generationally using MP-2019 Improvement Rates. Disabled Mortality follows the Sex Distinct Raw Rates as developed in the PubS-2010 Study for disabled participants. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis. Spouse Mortality follows the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study for contingent survivors. For all rates not provided there (ages 45 and younger) the PubG-2010 Study for general employees was used. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that village contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Police Pension Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments of 6.75% was applied to all periods of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the Village calculated using the discount rate of 6.75% as well as what the Village's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.75%) or 1 percentage point higher (7.75%) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Net pension liability	\$ 20,575,125	\$ 14,794,303	\$ 10,085,356

VILLAGE OF WILLOWBROOK, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT			
MAY 1, 2022	<u>\$ 38,775,297</u>	<u>\$ 26,460,452</u>	<u>\$ 12,314,845</u>
Changes for the period			
Service cost	593,107	-	593,107
Interest	2,549,101	-	2,549,101
Difference between expected and actual experience	869,425	-	869,425
Changes in assumptions	-	-	-
Changes in benefit terms	(20,961)	-	(20,961)
Employer contributions	-	1,208,511	(1,208,511)
Employee contributions	-	240,165	(240,165)
Other contributions	-	36,335	(36,335)
Net investment income	-	68,545	(68,545)
Benefit payments and refunds	(2,073,448)	(2,073,448)	-
Other	-	(42,342)	42,342
Net changes	<u>1,917,224</u>	<u>(562,234)</u>	<u>2,479,458</u>
BALANCES AT			
APRIL 30, 2023	<u>\$ 40,692,521</u>	<u>\$ 25,898,218</u>	<u>\$ 14,794,303</u>

The Police Pension Plan's funded ratio was 63.64% as of April 30, 2023.

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended April 30, 2023, the Village recognized pension expense of \$2,518,667. At April 30, 2023, the Village reported deferred outflows of resources and deferred inflows of resources related to the Police Pension Fund from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 1,558,195	\$ 552,101
Changes in assumption	2,615,872	-
Net difference between projected and actual earnings on pension plan investments	<u>2,226,486</u>	-
 TOTAL	 <u>\$ 6,400,553</u>	 <u>\$ 552,101</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to police pension will be recognized in pension expense as follows:

Year Ending <u>April 30,</u>	
2024	\$ 1,335,937
2025	1,044,608
2026	1,929,497
2027	962,543
2028	478,126
Thereafter	<u>97,741</u>
 TOTAL	 <u>\$ 5,848,452</u>

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. OTHER POSTEMPLOYMENT BENEFITS

a. Plan Description

In addition to providing the pension benefits described, the Village provides postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the Village and can be amended by the Village through its personnel manual and union contracts. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report. The activity of the plan is reported in the Village's governmental activities.

b. Benefits Provided

The Village provides OPEB to its retirees and certain disabled employees. To be eligible for benefits, an employee must qualify for retirement under one of the Village's retirement plans or meet COBRA requirements. All health care benefits are provided through the Village's insured health plan. The benefit levels are the same as those afforded to active employees. Benefits include general inpatient and outpatient medical services; mental, nervous and substance abuse care; vision care; dental care; and prescriptions. Once reaching Medicare age, retirees are covered by a Medicare supplement plan as opposed to the Village's active employee health plan. For certain disabled employees who qualify for health insurance benefits under the Public Safety Employee Benefits Act (PSEBA), the Village is required to pay 100% of the cost of basic health insurance for the employee and their dependents for their lifetime. All retirees contribute 100% of the actuarially determined premium to the plan to cover the cost of providing the benefits to the current members via the insured plan (pay-as-you-go) which results in an implicit subsidy to the Village.

c. Membership

At April 30, 2023 (most recent data available), membership consisted of:

Inactive plan members currently receiving benefits	12
Inactive members entitled to benefits by not yet receiving them	-
Active plan members	37
 TOTAL	 49
Participating employers	1

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

d. Total OPEB Liability

The Village's total OPEB liability of \$945,120 was measured as of April 30, 2023 and was determined by an actuarial valuation as of April 30, 2023.

e. Actuarial Assumptions and Other Inputs

The total OPEB liability at April 30, 2023, as determined by an actuarial valuation as of April 30, 2023 actuarial valuation, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Actuarial cost method	Entry-age normal
Actuarial value of assets	Not applicable
Inflation	2.50%
Salary increases	2.50%
Discount rate	4.14%
Healthcare cost trend rates	7.00% to 4.00% Ultimate

The discount rate was based on the index rate for tax-exempt general obligation municipal bonds rated AA or better at April 30, 2023. The discount rate at April 30, 2023 was 4.14%.

The actuarial assumptions used in the April 30, 2023 valuation are based on 35% participation assumed and 50% are assumed to elect spousal coverage.

VILLAGE OF WILLOWBROOK, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

f. Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
BALANCES AT MAY 1, 2022	<u>\$ 1,024,658</u>
Changes for the period	
Service cost	15,649
Interest	40,306
Differences between expected and actual experience	(91,971)
Changes in assumptions	12,210
Benefit payments	<u>(55,732)</u>
Net changes	<u>(79,538)</u>
BALANCES AT APRIL 30, 2023	<u>\$ 945,120</u>

Changes of assumptions related to a change in the discount rate from 3.98% to 4.14% and updates to health care costs and premiums.

g. Rate Sensitivity

The following is a sensitivity analysis of the total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the Village calculated using the discount rate of 4.14% as well as what the Village total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.14%) or 1 percentage point higher (5.14%) than the current rate:

	Current	1% Decrease (3.14%)	Discount Rate (4.14%)	1% Increase (5.14%)
Total OPEB liability	\$ 1,083,973	\$ 945,120	\$ 832,261	

VILLAGE OF WILLOWBROOK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

g. Rate Sensitivity (Continued)

The table below presents the total OPEB liability of the Village calculated using the healthcare rate of 4% to 7% as well as what the Village's total OPEB liability would be if it were calculated using a healthcare rate that is 1 percentage point lower (3% to 6%) or 1 percentage point higher (5% to 8%) than the current rate:

	1% Decrease	Current Healthcare Rate	1% Increase
Total OPEB liability	\$ 870,760	\$ 945,120	\$ 1,079,944

h. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended April 30, 2023, the Village recognized OPEB expense (income) of \$(79,538). At April 30, 2023, there are no deferred outflows of resources and deferred inflows of resources to report as the alternative measurement method has been used.

12. SALES TAX REBATES

The Village executed a redevelopment agreement with a developer in June 2018, wherein the Village will reimburse the developer for a portion of project costs up to a maximum of \$5,000,000 or 20 years or expiration of the business district, whichever comes first. The amounts are payable solely from the business district's sales taxes attributable to the project by April 30 of each year, based on project-generated business district sales tax collections through the prior December 31. The Village made a payment of \$357,722 during the year ended April 30, 2023.

REQUIRED SUPPLEMENTARY INFORMATION

VILLAGE OF WILLOWSBROOK, ILLINOIS

GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended April 30, 2023

	2023		
	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 5,291,465	\$ 5,291,465	\$ 6,022,179
Intergovernmental	7,703,821	7,703,821	7,378,480
Licenses and permits	585,500	585,500	461,040
Charges for services	422,887	422,887	491,766
Fines	955,377	955,377	1,074,077
Investment income	8,000	8,000	251,041
Miscellaneous	230,310	230,310	565,756
 Total revenues	 15,197,360	 15,197,360	 16,244,339
EXPENDITURES			
Current			
General government	2,431,755	2,834,421	2,976,023
Public safety	6,054,023	6,054,023	6,097,290
Highways and streets	1,458,892	1,458,892	1,560,441
Health and welfare	38,550	38,550	30,938
Culture and recreation	641,550	821,550	683,682
 Total expenditures	 10,624,770	 11,207,436	 11,348,374
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 4,572,590	 3,989,924	 4,895,965
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers (out)	(995,390)	(995,390)	(4,485,540)
Issuance of installment contracts	-	-	101,400
Sale of capital assets	-	-	15,431
 Total other financing sources (uses)	 (995,390)	 (995,390)	 (4,368,709)
 NET CHANGE IN FUND BALANCES	 \$ 3,577,200	 \$ 2,994,534	 527,256
 FUND BALANCE, MAY 1			 11,254,197
 FUND BALANCE, APRIL 30			 \$ 11,781,453

(See independent auditor's report.)

VILLAGE OF WILLOWBROOK, ILLINOIS

ROUTE 83/PLAINFIELD ROAD BUSINESS DISTRICT TAX FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended April 30, 2023

	2023		
	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Business district sales tax	\$ 631,250	\$ 631,250	\$ 643,246
Total revenues	631,250	631,250	643,246
EXPENDITURES			
Current			
Economic development			
Personal services	101,951	101,951	97,728
Contractual services			
Legal	5,000	5,000	23,528
Maintenance - traffic signals	3,141	3,141	6,354
Sales tax rebates	110,000	510,000	357,722
Debt service			
Principal	61,882	61,882	58,645
Total expenditures	281,974	681,974	543,977
NET CHANGE IN FUND BALANCE	\$ 349,276	\$ (50,724)	99,269
FUND BALANCE, MAY 1			2,734,404
FUND BALANCE, APRIL 30			\$ 2,833,673

(See independent auditor's report.)

VILLAGE OF WILLOWBROOK, ILLINOIS

MOTOR FUEL TAX FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended April 30, 2023

	2023		
	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Motor fuel tax allotments	\$ 341,732	\$ 341,732	\$ 367,579
Rebuild Illinois Fund allotments	93,803	93,803	93,803
Investment income	250	250	33,968
 Total revenues	 435,785	 435,785	 495,350
EXPENDITURES			
Current			
Highways and streets			
Contractual services			
Street maintenance			
 Total expenditures	 715,000	 715,000	 26,533
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 (279,215)	 (279,215)	 468,817
OTHER FINANCING SOURCES (USES)			
Transfers (out)	-	-	(1,053,541)
 Total other financing sources (uses)	 -	 -	 (1,053,541)
 NET CHANGE IN FUND BALANCE	 \$ (279,215)	 \$ (279,215)	 (584,724)
 FUND BALANCE, MAY 1			 894,993
 FUND BALANCE, APRIL 30			 \$ 310,269

(See independent auditor's report.)

VILLAGE OF WILLOWBROOK, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

April 30, 2023

1. BUDGETS AND BUDGETARY ACCOUNTING

Budgets are adopted on a basis consistent with GAAP except for the Enterprise Fund. Annual appropriated budgets are adopted for the General, Special Revenue, Capital Projects, Debt Service, Enterprise and Pension Trust Funds (except for the American Rescue Plan Act Fund). All annual appropriations lapse at fiscal year end.

All departments of the Village submit requests to the Village Administrator so that a budget may be prepared. The budget is prepared by fund, function and activity, and includes information on the past year, current year estimates and requested budget for the next fiscal year. The proposed budget is presented to the Village Board of Trustees for review. The Village Board of Trustees holds public hearings and may add to, subtract from or change budgeted amounts, but may not change the form of the budget.

Once the operating budget has been approved by the Village Board of Trustees, budgeted amounts are generally doubled to form the Village's appropriations.

Expenditures may not legally exceed the appropriations at the fund level, which is the legal level of budgetary control. During the year, two supplemental appropriations were necessary. In addition, during the year, one fund had expenditures that exceeded appropriations.

The Village Administrator is authorized to transfer appropriation amounts between departments within any fund; however, any revisions that alter the total appropriations of any fund must be approved by the Village Board of Trustees.

2. EXCESS OF ACTUAL EXPENDITURE/EXPENSES OVER BUDGET IN INDIVIDUAL FUNDS

The following fund had expenditures in excess of budget but less than appropriation:

Fund	Appropriation	Budget	Actual
General Fund	\$ 17,430,242	\$ 11,207,436	\$ 11,348,374
2022 Bond Fund	1,071,977	926,684	1,174,307

VILLAGE OF WILLOWBROOK, ILLINOIS

ILLINOIS MUNICIPAL RETIREMENT FUND

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Last Eight Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2016	2017	2018	2019	2020	2021	2022	2023
Actuarially determined contribution	\$ 204,022	\$ 201,512	\$ 190,178	\$ 183,645	\$ 179,525	\$ 234,088	\$ 308,001	\$ 298,734
Contributions in relation to the actuarially determined contribution	204,022	201,512	190,178	183,645	179,525	234,088	308,001	298,734
CONTRIBUTION DEFICIENCY (Excess)	\$ -							
Covered payroll	\$ 1,146,439	\$ 1,202,557	\$ 1,267,716	\$ 1,343,782	\$ 1,433,974	\$ 1,367,193	\$ 1,311,643	\$ 1,438,990
Contributions as a percentage of covered payroll	17.80%	16.76%	15.00%	13.67%	12.52%	17.12%	23.48%	20.76%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 21 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 2.85% to 13.75% compounded annually and inflation of 2.25%.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

VILLAGE OF WILLOWBROOK, ILLINOIS

SHERIFF'S LAW ENFORCEMENT PERSONNEL FUND

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Last Eight Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2016	2017	2018	2019	2020	2021	2022	2023
Actuarially determined contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the actuarially determined contribution	-	-	-	-	-	-	-	-
CONTRIBUTION DEFICIENCY (Excess)	\$ -							
Covered payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a percentage of covered payroll	N/A							

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 21 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 2.85% to 13.75% compounded annually and inflation of 2.25%.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

VILLAGE OF WILLOWSBROOK, ILLINOIS

POLICE PENSION FUND

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Last Nine Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2015	2016	2017	2018	2019	2020	2021	2022	2023
Actuarially determined contribution	\$ 519,915	\$ 614,530	\$ 805,810	\$ 871,363	\$ 871,084	\$ 986,858	\$ 1,074,713	\$ 1,190,994	\$ 1,208,511
Contribution in relation to the actuarially determined contribution	519,915	614,530	805,810	871,363	871,084	986,858	1,074,713	1,190,991	1,208,511
CONTRIBUTION DEFICIENCY (Excess)	\$ -	\$ 3	\$ -						
Covered payroll	\$ 1,987,441	\$ 2,003,690	\$ 2,033,854	\$ 1,876,308	\$ 2,077,747	\$ 1,946,525	\$ 2,370,406	\$ 3,359,448	\$ 2,407,175
Contributions as a percentage of covered payroll	26.16%	30.67%	39.62%	46.44%	41.92%	50.70%	45.34%	35.45%	50.20%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of May 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the remaining amortization period was 19 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return of 7.25% annually, projected salary increase assumption of 3.50% to 11.00% compounded annually, inflation rate of 2.50% and postretirement benefit increases of 3.00% compounded annually.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

VILLAGE OF WILLOWBROOK, ILLINOIS

ILLINOIS MUNICIPAL RETIREMENT FUND

**SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS**

Last Eight Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022
TOTAL PENSION LIABILITY								
Service cost	\$ 100,451	\$ 106,945	\$ 123,285	\$ 117,561	\$ 122,603	\$ 134,081	\$ 128,802	\$ 118,309
Interest	707,850	740,021	779,155	785,299	802,786	947,583	962,484	977,938
Changes of benefit terms	-	-	-	-	-	-	-	-
Differences between expected and actual experience	12,509	53,917	(57,907)	(53,015)	1,737,884	(48,600)	(87,959)	292,151
Changes of assumptions	13,207	(40,911)	(309,410)	319,659	-	(83,985)	-	-
Benefit payments, including refunds of member contributions	(405,184)	(382,666)	(389,292)	(511,399)	(628,129)	(715,502)	(766,325)	(803,509)
Net change in total pension liability	428,833	477,306	145,831	658,105	2,035,144	233,577	237,002	584,889
Total pension liability - beginning	9,615,604	10,044,437	10,521,743	10,667,574	11,325,679	13,360,823	13,594,400	13,831,402
TOTAL PENSION LIABILITY - ENDING	\$ 10,044,437	\$ 10,521,743	\$ 10,667,574	\$ 11,325,679	\$ 13,360,823	\$ 13,594,400	\$ 13,831,402	\$ 14,416,291
PLAN FIDUCIARY NET POSITION								
Contributions - employer	\$ 192,957	\$ 204,737	\$ 189,231	\$ 190,105	\$ 176,115	\$ 184,351	\$ 337,540	\$ 302,338
Contributions - member	48,320	52,798	55,187	58,037	151,010	61,863	61,620	65,535
Net investment income	41,201	580,763	1,519,035	(490,716)	1,711,964	1,638,954	2,108,231	(1,849,089)
Benefit payments, including refunds of member contributions	(405,184)	(382,666)	(389,292)	(511,399)	(628,129)	(715,502)	(766,325)	(803,509)
Administrative expense	106,932	14,857	(131,725)	235,120	322,890	42,356	37,616	50,704
Net change in plan fiduciary net position	(15,774)	470,489	1,242,436	(518,853)	1,733,850	1,212,022	1,778,682	(2,234,021)
Plan fiduciary net position - beginning	8,322,223	8,306,449	8,776,938	10,019,374	9,500,521	11,234,371	12,446,393	14,225,075
PLAN FIDUCIARY NET POSITION - ENDING	\$ 8,306,449	\$ 8,776,938	\$ 10,019,374	\$ 9,500,521	\$ 11,234,371	\$ 12,446,393	\$ 14,225,075	\$ 11,991,054
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ 1,737,988	\$ 1,744,805	\$ 648,200	\$ 1,825,158	\$ 2,126,452	\$ 1,148,007	\$ (393,673)	\$ 2,425,237

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022
Plan fiduciary net position as a percentage of the total pension liability (asset)	82.70%	83.42%	93.92%	83.88%	84.08%	91.56%	102.85%	83.18%
Covered payroll	\$ 1,073,776	\$ 1,173,282	\$ 1,226,381	\$ 1,289,719	\$ 1,440,024	\$ 1,374,737	\$ 1,369,333	\$ 1,456,348
Employer's net pension liability as a percentage of covered payroll	161.86%	148.71%	52.85%	141.52%	147.67%	83.51%	(28.75%)	166.53%

Measurement Date December 31, 2020 - There was a change with respect to actuarial assumptions. The price inflation assumption was changed from 2.50% to 2.25%, the salary increase assumption was changed from 3.35% - 14.25% to 2.85% - 13.75% and the retirement and mortality assumptions were updated.

Measurement Date December 31, 2018 - There was a change with respect to actuarial assumptions. The discount rate changed from 7.50% to 7.25%.

Measurement Date December 31, 2017 - There was a change with respect to actuarial assumptions. Certain demographic assumptions were changed, which impacted mortality rates, mortality improvement rates, retirement rates, disability rates and termination rates.

Measurement Date December 31, 2016 - There was a change with respect to actuarial assumptions related to the assumed rate on the discount rate. The rate was changed to 7.50%.

Measurement Date December 31, 2015 - There was a change with respect to actuarial assumptions related to the assumed rate on the discount rate. The rate was changed to 7.46%.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

VILLAGE OF WILLOWBROOK, ILLINOIS

SHERIFF'S LAW ENFORCEMENT PERSONNEL FUND

**SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS**

Last Eight Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022
TOTAL PENSION LIABILITY								
Service cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	72,610	72,562	72,442	70,074	68,796	68,286	67,967	67,186
Changes of benefit terms	-	-	-	-	-	-	-	-
Differences between expected and actual experience	10,330	10,971	11,572	12,908	14,120	15,139	14,446	15,476
Changes of assumptions	-	-	(28,884)	19,937	-	3,758	-	-
Benefit payments, including refunds of member contributions	(82,773)	(84,370)	(85,898)	(87,510)	(89,146)	(90,773)	(92,375)	(93,992)
Net change in total pension liability	167	(837)	(30,768)	15,409	(6,230)	(3,590)	(9,962)	(11,330)
Total pension liability - beginning	1,009,515	1,009,682	1,008,845	978,077	993,486	987,256	983,666	973,704
TOTAL PENSION LIABILITY - ENDING	\$ 1,009,682	\$ 1,008,845	\$ 978,077	\$ 993,486	\$ 987,256	\$ 983,666	\$ 973,704	\$ 962,374
PLAN FIDUCIARY NET POSITION								
Contributions - employer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions - member	-	-	-	-	-	-	-	-
Net investment income	5,301	73,351	214,734	(94,289)	221,541	184,517	239,977	(225,487)
Benefit payments, including refunds of member contributions	(82,773)	(84,370)	(85,898)	(87,510)	(89,146)	(90,773)	(92,375)	(93,992)
Administrative expense	43,702	9,822	(22,818)	32,486	8,824	18,933	5,193	9,535
Net change in plan fiduciary net position	(33,770)	(1,197)	106,018	(149,313)	141,219	112,677	152,795	(309,944)
Plan fiduciary net position - beginning	1,101,654	1,067,884	1,066,687	1,172,705	1,023,392	1,164,611	1,277,288	1,430,083
PLAN FIDUCIARY NET POSITION - ENDING	\$ 1,067,884	\$ 1,066,687	\$ 1,172,705	\$ 1,023,392	\$ 1,164,611	\$ 1,277,288	\$ 1,430,083	\$ 1,120,139
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ (58,202)	\$ (57,842)	\$ (194,628)	\$ (29,906)	\$ (177,355)	\$ (293,622)	\$ (456,379)	\$ (157,765)

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022
Plan fiduciary net position as a percentage of the total pension liability	105.76%	105.73%	119.90%	103.01%	117.96%	129.85%	146.87%	116.39%
Covered payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's net pension liability as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

For 2020, there was a change with respect to actuarial assumptions. Price inflation rates, salary increase rates, retirement rates and mortality rates were changed.

For 2018, there was a change with respect to actuarial assumptions. The discount rate changed from 7.50% to 7.25%.

For 2017, there was a change with respect to actuarial assumptions. Certain demographic assumptions were changed, which impacted mortality rates and retirement age.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

VILLAGE OF WILLOWSBROOK, ILLINOIS

POLICE PENSION FUND

**SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS**

Last Nine Fiscal Years

MEASUREMENT DATE APRIL 30,	2015	2016	2017	2018	2019	2020	2021	2022	2023
TOTAL PENSION LIABILITY									
Service cost	\$ 462,013	\$ 478,970	\$ 446,289	\$ 406,350	\$ 439,576	\$ 418,776	\$ 423,253	\$ 528,626	\$ 593,107
Interest	1,628,027	1,794,538	1,889,572	1,980,395	2,146,366	2,272,581	2,377,630	2,401,173	2,549,101
Changes of benefit terms	-	-	-	-	-	11,695	-	-	(20,961)
Differences between expected and actual experience	(352,860)	(30,105)	47,894	1,200,691	226,013	(1,582,976)	463,302	50,496	869,425
Changes of assumptions	1,337,694	-	-	-	-	1,862,827	-	2,714,827	-
Benefit payments, including refunds of member contributions	(718,067)	(849,215)	(1,031,109)	(1,249,109)	(1,356,181)	(1,510,460)	(1,566,394)	(1,772,461)	(2,073,448)
Net change in total pension liability	2,356,807	1,394,188	1,352,646	2,338,327	1,455,774	1,472,443	1,697,791	3,922,661	1,917,224
Total pension liability - beginning	22,784,660	25,141,467	26,535,655	27,888,301	30,226,628	31,682,402	33,154,845	34,852,636	38,775,297
TOTAL PENSION LIABILITY - ENDING	\$ 25,141,467	\$ 26,535,655	\$ 27,888,301	\$ 30,226,628	\$ 31,682,402	\$ 33,154,845	\$ 34,852,636	\$ 38,775,297	\$ 40,692,521
PLAN FIDUCIARY NET POSITION									
Contributions - employer	\$ 519,915	\$ 614,530	\$ 805,810	\$ 871,363	\$ 871,084	\$ 986,858	\$ 1,074,713	\$ 1,190,991	\$ 1,208,511
Contributions - member	199,522	205,772	196,680	199,121	204,412	201,130	228,013	249,861	240,165
Contributions - other	-	-	-	-	-	179	-	48,438	36,335
Net investment income	1,173,083	(244,291)	1,423,862	1,382,110	1,462,016	445,282	6,335,162	(2,098,914)	68,545
Benefit payments, including refunds of member contributions	(718,067)	(849,215)	(1,031,109)	(1,249,109)	(1,356,181)	(1,510,460)	(1,566,394)	(1,772,461)	(2,073,448)
Administrative expense	(13,572)	(19,269)	(19,954)	(24,828)	(44,510)	(20,580)	(22,124)	(21,218)	(42,342)
Net change in plan fiduciary net position	1,160,881	(292,473)	1,375,289	1,178,657	1,136,821	102,409	6,049,370	(2,403,303)	(562,234)
Plan fiduciary net position - beginning	18,152,801	19,313,682	19,021,209	20,396,498	21,575,155	22,711,976	22,814,385	28,863,755	26,460,452
PLAN FIDUCIARY NET POSITION - ENDING	\$ 19,313,682	\$ 19,021,209	\$ 20,396,498	\$ 21,575,155	\$ 22,711,976	\$ 22,814,385	\$ 28,863,755	\$ 26,460,452	\$ 25,898,218
EMPLOYER'S NET PENSION LIABILITY	\$ 5,827,785	\$ 7,514,446	\$ 7,491,803	\$ 8,651,473	\$ 8,970,426	\$ 10,340,460	\$ 5,988,881	\$ 12,314,845	\$ 14,794,303

MEASUREMENT DATE APRIL 30,	2015	2016	2017	2018	2019	2020	2021	2022	2023
Plan fiduciary net position as a percentage of the total pension liability	76.82%	71.68%	73.14%	71.38%	71.69%	68.81%	82.82%	68.24%	63.64%
Covered payroll	\$ 1,987,441	\$ 2,003,690	\$ 2,033,854	\$ 1,876,308	\$ 2,077,747	\$ 1,946,525	\$ 2,370,406	\$ 3,359,448	\$ 2,407,175
Employer's net pension liability as a percentage of covered payroll	293.23%	375.03%	368.36%	461.09%	431.74%	531.23%	252.65%	366.57%	614.59%

Year ended April 30, 2023 - There were changes relating to discount rates.

Year ended April 30, 2022 - There were changes relating to discount rates, salary rate increases, mortality rates, retirement rates, termination rates and disability rates.

Year Ended April 30, 2020 - There were changes relating to retirement, termination and disability rates, salary increase rates, inflation rates, cost-of-living adjustments and percentages of disabilities, deaths and marriage.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

VILLAGE OF WILLOWSBROOK, ILLINOIS

POLICE PENSION FUND

SCHEDULE OF INVESTMENT RETURNS

Last Nine Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2015	2016	2017	2018	2019	2020	2021	2022	2023
Annual money-weighted rate of return, net of investment expense	6.47%	(1.26%)	7.49%	6.77%	6.68%	1.88%	27.24%	(7.30%)	1.21%

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

VILLAGE OF WILLOWBROOK, ILLINOIS

OTHER POSTEMPLOYMENT BENEFIT PLAN

**SCHEDULE OF CHANGES IN THE EMPLOYER'S
TOTAL OPEB LIABILITY AND RELATED RATIOS**

Last Five Fiscal Years

MEASUREMENT DATE APRIL 30,	2019	2020	2021	2022	2023
TOTAL OPEB LIABILITY					
Service cost	\$ 15,902	\$ 17,605	\$ 19,275	\$ 22,829	\$ 15,649
Interest	47,605	45,574	43,224	25,468	40,306
Differences between expected and actual experience	-	-	68,583	-	(91,971)
Changes of benefit terms	-	-	-	-	-
Changes of assumptions	92,537	85,673	(205,625)	(366,312)	12,210
Benefit payments	(47,399)	(51,428)	(55,799)	(52,086)	(55,732)
Net change in total pension liability	108,645	97,424	(130,342)	(370,101)	(79,538)
Total OPEB liability - beginning	1,319,032	1,427,677	1,525,101	1,394,759	1,024,658
TOTAL OPEB LIABILITY - ENDING					
	<u>\$ 1,427,677</u>	<u>\$ 1,525,101</u>	<u>\$ 1,394,759</u>	<u>\$ 1,024,658</u>	<u>\$ 945,120</u>
Covered-employee payroll	\$ 2,959,339	\$ 3,033,322	\$ 3,619,890	\$ 3,710,387	\$ 3,403,410
Employer's total OPEB liability as a percentage of covered-employee payroll	48.24%	50.28%	38.53%	27.62%	27.77%

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Changes of assumptions related to a change in the discount rate and updated health care costs and premiums in 2023.

Change of assumptions related to a change in the discount rate in 2022.

Changes of assumptions related a change in the discount rate from 2.85% to 1.83%. Also reflected as assumption changes are updated mortality rates, updated health care costs and premiums and updated health care cost trend rates.

Changes of assumptions related to a change to the discount rate in 2019 and 2020.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES**

MAJOR GOVERNMENTAL FUNDS

General Corporate Fund - to account for all financial resources traditionally associated with governments which are not accounted for in another fund.

Motor Fuel Tax Fund - to account for the local distribution of State motor fuel tax and construction cost reimbursements. The MFT Fund also accounts for expenses incurred for construction, repairs and safety issues of roads and any engineering and land acquisition needs that are related to capital improvement projects.

Route 83/Plainfield Rd. Business District Tax Fund - to account for a retailers' occupation tax and a service occupation tax to be used for the planning, execution and implementation of the business district plan.

2022 Bond Fund - to account for the proceeds received from the bond issue and for the semi-annual debt service payments on the bonds. The bonds were issued to finance the cost of certain capital projects and various economic initiatives of the Village.

American Rescue Plan Act Fund – to account for the ARPA funds received from the U.S. Department of the Treasury in response to the COVID-19 pandemic and the expenditures of those funds. The Village has received and obligated all allocated ARPA funds. While the funds must be spent by April 30, 2026, the Village has plans to spend all the funds by April 30, 2024.

Capital Projects Fund - to account for financial resources that are used for capital outlays. These outlays include the acquisition or construction costs of capital facilities, acquisition of capital

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

BALANCE SHEET

April 30, 2023
(with comparative actual)

	2023	2022
ASSETS		
Cash and investments	\$ 4,128,135	\$ 8,126,230
Receivables, net of allowances		
Property taxes	205,864	207,890
Utility tax	105,997	115,144
Other taxes	1,172,520	919,709
Accounts	1,576,496	1,810,395
Franchise fee	37,362	38,870
Fines	9,900	9,900
Intergovernmental	2,254,111	1,253,860
Insurance deposit	62,164	764,794
Prepaid items	223,094	165,460
Inventories	1,163	4,184
Due from custodial fund	278,513	255,293
Due from pension trust fund	565,298	958,195
Due from other funds	4,573,761	-
TOTAL ASSETS	\$ 15,194,378	\$ 14,629,924
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
LIABILITIES		
Accounts payable	\$ 329,160	\$ 561,312
Deposits payable	160,616	190,616
Accrued payroll	134,188	161,323
Unearned revenue	92,622	631,245
Due to other funds	630,406	-
Total liabilities	1,346,992	1,544,496
DEFERRED INFLOWS OF RESOURCES		
Unavailable property taxes	205,864	207,890
Unavailable revenue	1,860,069	1,623,341
Total deferred inflows of resources	2,065,933	1,831,231
Total liabilities and deferred inflows of resources	3,412,925	3,375,727
FUND BALANCES		
Nonspendable		
Prepaid items	223,094	165,460
Inventories	1,163	4,184
Restricted		
Special recreation	130,348	106,102
Unrestricted		
Unassigned	11,426,848	10,978,451
Total fund balances	11,781,453	11,254,197
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
	\$ 15,194,378	\$ 14,629,924

(See independent auditor's report.)

VILLAGE OF WILLOWSBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended April 30, 2023
(with comparative actual)

	2023			2022	
	Original and Final Appropriations	Original Budget	Final Budget	Actual	Actual
REVENUES					
Taxes	\$ -	\$ 5,291,465	\$ 5,291,465	\$ 6,022,179	\$ 5,566,752
Intergovernmental	- -	7,703,821	7,703,821	7,378,480	6,551,730
Licenses and permits	- -	585,500	585,500	461,040	562,129
Charges for services	- -	422,887	422,887	491,766	145,783
Fines	- -	955,377	955,377	1,074,077	1,091,482
Investment income	- -	8,000	8,000	251,041	7,798
Miscellaneous	- -	230,310	230,310	565,756	465,254
 Total revenues	 - -	 15,197,360	 15,197,360	 16,244,339	 14,390,928
EXPENDITURES					
Current					
General government	5,283,969	2,431,755	2,834,421	2,976,023	2,493,329
Public safety	9,001,535	6,054,023	6,054,023	6,097,290	6,211,413
Highways and streets	2,171,163	1,458,892	1,458,892	1,560,441	1,962,358
Health and welfare	- -	38,550	38,550	30,938	44,163
Culture and recreation	973,575	641,550	821,550	683,682	551,966
 Total expenditures	 17,430,242	 10,624,770	 11,207,436	 11,348,374	 11,263,229
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 (17,430,242)	 4,572,590	 3,989,924	 4,895,965	 3,127,699
OTHER FINANCING SOURCES (USES)					
Transfers in	- -	- -	- -	- -	- -
Transfers (out)	- -	(995,390)	(995,390)	(4,485,540)	(328,666)
Issuance of installment contracts	- -	- -	- -	101,400	- -
Sale of capital assets	- -	- -	- -	15,431	- -
 Total other financing sources (uses)	 - -	 (995,390)	 (995,390)	 (4,368,709)	 (328,666)
NET CHANGE IN FUND BALANCES	 \$ (17,430,242)	 \$ 3,577,200	 \$ 2,994,534	 527,256	 2,799,033
FUND BALANCE, MAY 1				11,254,197	8,455,164
FUND BALANCE, APRIL 30				 \$ 11,781,453	 \$ 11,254,197

(See independent auditor's report.)

VILLAGE OF WILLOWSBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF REVENUES - BUDGET AND ACTUAL

For the Year Ended April 30, 2023
(with comparative actual)

	2023	2022	
	Original and Final Budget	Actual	Actual
TAXES			
Property taxes			
Current levy - special recreation	\$ 75,611	\$ 78,234	\$ 75,615
Current levy - road and bridge	117,995	129,099	122,958
	<hr/>	<hr/>	<hr/>
Total property taxes	193,606	207,333	198,573
Other taxes			
Amusement	60,462	67,267	72,130
Places of eating	650,982	641,287	619,882
Utility	809,289	918,010	870,877
Local gas	277,080	258,281	274,413
Water	167,039	163,694	163,816
Hotel/motel tax	208,007	411,811	326,539
Self-storage facility tax	175,000	267,935	219,910
Home rule sales tax	2,750,000	3,086,561	2,820,612
	<hr/>	<hr/>	<hr/>
Total other taxes	5,097,859	5,814,846	5,368,179
	<hr/>	<hr/>	<hr/>
Total taxes	5,291,465	6,022,179	5,566,752
INTERGOVERNMENTAL			
Municipal sales and local use tax	5,147,065	5,423,377	5,119,363
Illinois income tax	1,245,936	1,506,879	1,285,866
Replacement	2,071	6,912	3,849
Federal/state grants	1,308,749	441,312	140,053
Drug forfeiture - state	-	-	2,599
	<hr/>	<hr/>	<hr/>
Total intergovernmental	7,703,821	7,378,480	6,551,730
LICENSES AND PERMITS			
Licenses			
Liquor	65,000	74,839	52,975
Business	102,500	96,273	94,734
Video gaming	9,750	13,125	11,750
Vending machine	2,250	1,482	1,608
Scavenger	7,000	7,000	7,000
	<hr/>	<hr/>	<hr/>
Total licenses	186,500	192,719	168,067

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWSBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF REVENUES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2023
(with comparative actual)

	2023	2022
	Original and Final Budget	Actual
LICENSES AND PERMITS (Continued)		
Permits		
Building	\$ 385,000	\$ 257,176
Sign	12,000	7,320
Special hauling permits	2,000	3,750
Other	-	75
 Total permits	 399,000	 268,321
 Total licenses and permits	 585,500	 461,040
CHARGES FOR SERVICES		
Charges and fees		
Planning application fees	12,905	11,600
Public hearing fees	18,208	3,400
Planning review fees	333	500
Annexation fees	-	500
Accident report copies	2,500	2,700
Video gaming terminal income	90,000	175,815
Elevator inspection fees	16,208	20,650
False alarm fees	5,435	-
NSF fee	(8)	300
 Total charges and fees	 145,581	 215,165
Park and recreation		
Summer recreation fees	2,633	4,970
Winter recreation fees	-	48
Special events	262,110	263,503
Fall recreation fees	-	-
Holiday contribution	2,575	550
Park and recreation contribution	1,900	-
Park permit fees	2,101	1,630
Burr Ridge/Willowbrook baseball	5,987	5,900
 Total park and recreation	 277,306	 276,601
Total charges for services	422,887	491,766
	145,783	

(This schedule is continued on the following page.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF REVENUES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2023
(with comparative actual)

	2023	2022
	Original and Final Budget	Actual
FINES		
Circuit Court	\$ 95,606	\$ 75,289
Traffic	48,573	35,843
DUI	3,118	3,094
Overweight truck	8,080	2,728
Red light fines	800,000	957,123
	<hr/>	<hr/>
Total fines	955,377	1,074,077
	<hr/>	<hr/>
INVESTMENT INCOME		
	8,000	251,041
	<hr/>	<hr/>
MISCELLANEOUS		
Reimbursements		
Tree planting	-	700
IRMA	-	1,730
Police training	-	5,460
Police special detail	5,500	8,044
Public Works other	5,500	-
Red light energy	-	671
Park & rec memorial program	-	(297)
Other receipts	7,500	337,083
Other grants	-	-
Franchise payments	14,000	25,217
Cable T.V. franchise fees	197,810	187,819
	<hr/>	<hr/>
Total miscellaneous	230,310	565,756
	<hr/>	<hr/>
TOTAL REVENUES	\$ 15,197,360	\$ 16,244,339
	<hr/>	<hr/>
	\$ 14,390,928	

(See independent auditor's report.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

For the Year Ended April 30, 2023
(with comparative actual)

	2023	2022	
	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
Village Board and Clerk			
General management	\$ 76,872	\$ 76,872	\$ 93,569
Data processing	-	-	-
Community relations	88	88	-
	<hr/>	<hr/>	<hr/>
Total village board and clerk	<hr/>	<hr/>	<hr/>
	76,960	76,960	93,569
	<hr/>	<hr/>	<hr/>
Board of Police Commissioners			
General management	304	304	392
Administration	7,975	7,975	673
Other	16,500	16,500	12,240
	<hr/>	<hr/>	<hr/>
Total board of police commissioners	<hr/>	<hr/>	<hr/>
	24,779	24,779	13,305
	<hr/>	<hr/>	<hr/>
Administration			
General management	770,363	1,053,029	1,125,657
Data processing	116,770	116,770	235,675
Buildings	55,650	55,650	93,834
Legal services	165,000	165,000	271,334
Community relations	10,000	10,000	610
Risk management	161,060	161,060	274,711
Capital improvements	110,000	230,000	235,857
	<hr/>	<hr/>	<hr/>
Total administration	<hr/>	<hr/>	<hr/>
	1,388,843	1,791,509	2,237,678
	<hr/>	<hr/>	<hr/>
Planning and Economic Development			
General management	-	-	91,052
Data processing	-	-	1,000
Equipment	-	-	292
Engineering	128,355	128,355	2,690
	<hr/>	<hr/>	<hr/>
Total planning and economic development	<hr/>	<hr/>	<hr/>
	128,355	128,355	95,034
	<hr/>	<hr/>	<hr/>
Finance			
General management	145,070	145,070	183,161
Data processing	15,900	15,900	-
Financial audit	31,000	31,000	35,950
	<hr/>	<hr/>	<hr/>
Total finance	<hr/>	<hr/>	<hr/>
	191,970	191,970	219,111
	<hr/>	<hr/>	<hr/>

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2023
(with comparative actual)

	2023	2022	
	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Building and Zoning			
General management	\$ 532,223	\$ 532,223	\$ 264,592
Data processing	25,000	25,000	-
Engineering	52,500	52,500	40,412
Inspection services	11,125	11,125	9,322
	<hr/>	<hr/>	<hr/>
Total building and zoning	620,848	620,848	314,326
	<hr/>	<hr/>	<hr/>
Hotel/Motel			
Administration	-	-	3,000
	<hr/>	<hr/>	<hr/>
Total hotel/motel	-	-	3,000
	<hr/>	<hr/>	<hr/>
Total general government	2,431,755	2,834,421	2,976,023
	<hr/>	<hr/>	<hr/>
Less reimbursements from other funds	-	-	-
	<hr/>	<hr/>	<hr/>
Net general government	2,431,755	2,834,421	2,976,023
	<hr/>	<hr/>	<hr/>
PUBLIC SAFETY			
Police			
Administration	5,469,803	5,469,803	5,647,013
Data processing	75,220	75,220	47,969
Buildings	122,500	122,500	36,968
Risk management	-	-	2,900
Patrol services	7,000	7,000	341
Investigative services	2,000	2,000	-
Traffic safety	-	-	627
Crime prevention	5,000	5,000	823
Telecommunications	322,500	322,500	326,691
Capital improvements	-	-	36,858
Other professional services	50,000	50,000	-
	<hr/>	<hr/>	<hr/>
Total public safety	6,054,023	6,054,023	6,097,290
	<hr/>	<hr/>	<hr/>
Less reimbursements from other funds	-	-	-
	<hr/>	<hr/>	<hr/>
Net public safety	6,054,023	6,054,023	6,097,290
	<hr/>	<hr/>	<hr/>

(This schedule is continued on the following page.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2023
(with comparative actual)

	2023		2022	
	Original Budget	Final Budget	Actual	Actual
HIGHWAYS AND STREETS				
Public works				
Administration	\$ 278,924	\$ 278,924	\$ 339,567	\$ 283,783
Data processing	1,500	1,500	5,091	8,477
Engineering	160,000	160,000	16,153	82,310
Buildings	99,250	99,250	106,808	64,682
Equipment repair	-	-	4,431	49,971
Snow removal	146,313	146,313	61,167	169,309
Street lighting	28,578	28,578	47,320	55,289
Storm water improvements	341,590	341,590	497,840	845,056
Street maintenance	196,487	196,487	257,781	205,188
Capital improvements	206,250	206,250	224,283	232,814
	1,458,892	1,458,892	1,560,441	1,996,879
Total highways and streets	1,458,892	1,458,892	1,560,441	1,996,879
Less reimbursements from other funds	-	-	-	(34,521)
Net highways and streets	1,458,892	1,458,892	1,560,441	1,962,358
HEALTH AND WELFARE				
Pest control	38,550	38,550	30,938	44,163
Total health and welfare	38,550	38,550	30,938	44,163
CULTURE AND RECREATION				
Parks and recreation				
Administration	138,959	318,959	317,140	138,251
Data processing	25,480	25,480	15,498	258
Buildings	2,230	2,230	6,951	30
Maintenance	46,000	46,000	48,756	263,539
Summer program	205,895	205,895	151,832	7,575
Fall program	-	-	-	129
Winter/spring program	29,900	29,900	37,745	75
Special events	-	-	-	18,817
Special recreation services	42,586	42,586	47,287	90,841
Contractual Services	144,000	144,000	53,293	-
Commodities	6,500	6,500	5,180	-
Capital improvements	-	-	-	32,451
	641,550	821,550	683,682	551,966
Total culture and recreation	641,550	821,550	683,682	551,966
TOTAL EXPENDITURES				
	\$ 10,624,770	\$ 11,207,436	\$ 11,348,374	\$ 11,263,229

(See independent auditor's report.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL

For the Year Ended April 30, 2023
(with comparative actual)

	Original Budget	Final Budget	2023 Actual	2022 Actual
GENERAL GOVERNMENT				
Village Board and Clerk				
General management				
Personal services				
Salary - Mayor and Board	\$ 58,308	\$ 58,308	\$ 68,400	\$ 62,800
Salary - Village Clerk	7,200	7,200	8,400	7,800
Life insurance	890	890	1,261	911
Medicare	982	982	1,146	1,056
Social Security	4,200	4,200	4,900	4,517
Total personal services	71,580	71,580	84,107	77,084
Supplies and materials				
Office supplies	450	450	102	200
Printing and publishing	72	72	214	53
Gas, oil, wash and mileage	200	200	-	-
Schools, conferences and travel	1,599	1,599	2,233	2,611
Fees, dues and subscriptions	2,400	2,400	6,913	3,229
Total supplies and materials	4,721	4,721	9,462	6,093
Contractual services				
Telephone	571	571	-	315
Total contractual services	571	571	-	315
Total general management	76,872	76,872	93,569	83,492
Data processing				
EDP equipment and software	-	-	-	7,340
Total data processing	-	-	-	7,340
Community relations				
Contractual services				
Public relations	88	88	-	41
Total community relations	88	88	-	41
Total village board and clerk	76,960	76,960	93,569	90,873
General management				
Personal services				
Life insurance	228	228	381	206
Medicare	14	14	2	3
Social Security	62	62	9	12
Total general management	304	304	392	221

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWSBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2023
(with comparative actual)

	2023	2022	
	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Board of Police Commissioners			
Administration			
Contractual services	\$ 5,000	\$ 5,000	\$ -
Fees - BOPC attorney			
Total contractual services	5,000	5,000	-
Supplies and materials			
Office supplies	100	100	-
Printing and publishing	1,500	1,500	298
Schools, conferences and travel	1,000	1,000	-
Fees, dues and subscriptions	375	375	375
Total supplies and materials	2,975	2,975	673
Total administration	7,975	7,975	673
Other			
Exams - written	-	-	5,150
Exams - physical	16,500	16,500	2,796
Exams - psychological	-	-	3,934
Exams - polygraph	-	-	11,140
Total other	16,500	16,500	12,240
Total board of police commissioners	24,779	24,779	13,305
Administration			
General management			
Personal services			
Salaries - administrator	156,921	227,972	176,190
Salaries - assistant village administrator	103,750	150,750	220,520
Salaries - clerical	107,872	107,872	66,980
Overtime	2,500	2,500	4,171
Health/dental/life insurance	56,615	82,315	116,393
Administration			
Unemployment insurance	-	-	2,211
Medicare	5,413	5,413	6,903
Social Security	20,412	20,412	26,216
IMRF	74,883	108,798	88,926
Overtime	7,500	7,500	-
Total personal services	535,866	713,532	708,510

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2023
(with comparative actual)

	2023	2022	
	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Administration (Continued)			
General management (Continued)			
Contractual services			
Telephones	\$ 17,500	\$ 17,500	\$ 15,166
Codify ordinances	-	-	27,592
Consulting services	50,000	50,000	78,890
Personnel recruitment	1,250	1,250	3,846
Financial services	-	-	1,315
Consulting fees - clerical	95,000	95,000	18,876
Total contractual services	163,750	163,750	145,685
Supplies and materials			
Office supplies	5,500	5,500	12,836
Printing and publishing	2,500	2,500	2,304
Gas, oil, wash and mileage	750	750	3,044
Schools, conferences and travel	10,075	10,075	6,370
Fees, dues and subscriptions	11,189	11,189	28,609
Postage and meter rent	3,333	3,333	4,330
Copy service	2,400	2,400	1,350
Commissary provisions	10,000	10,000	5,677
Total supplies and materials	45,747	45,747	64,520
Other			
Contingencies	25,000	130,000	206,942
Total other	25,000	130,000	206,942
Total general management	770,363	1,053,029	1,125,657
Data processing			
Contractual services			
EDP equipment/software	-	-	-
Internet/website hosting	15,022	15,022	36,920
EDP licenses	16,748	16,748	19,419
Cyber disruption	-	-	51,159
Document storage/scanning	20,000	20,000	22,936
EDP personnel training	-	-	952
Consulting services - IT	65,000	65,000	155,448
Total contractual services	116,770	116,770	235,675
Total data processing	116,770	116,770	235,675
			204,812

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWSBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2023
(with comparative actual)

	2023	2022		
	Original Budget	Final Budget	Actual	Actual
GENERAL GOVERNMENT (Continued)				
Administration (Continued)				
Buildings				
Contractual services				
Maintenance - buildings	\$ 45,000	\$ 45,000	\$ 64,226	\$ 72,521
Nicor Gas - 835 Midway	1,500	1,500	3,118	3,019
Com Ed - 835 Midway	3,000	3,000	3,749	3,724
Sanitary - 835 Midway	650	650	560	730
Landscape - Village Hall	-	-	-	104
Total contractual services	50,150	50,150	71,653	80,098
Supplies and materials				
Building maintenance supplies	5,500	5,500	22,181	1,328
Total supplies and materials	5,500	5,500	22,181	1,328
Total buildings	55,650	55,650	93,834	81,426
Legal services				
Contractual services				
Fees - village attorney	125,000	125,000	236,736	136,105
Fees - special attorney	25,000	25,000	8,952	40,539
Fees - labor counsel	15,000	15,000	25,646	20,494
Total legal services	165,000	165,000	271,334	197,138
Community relations				
Contractual services				
Public relations	10,000	10,000	610	5,214
Crisis management	-	-	-	28,031
Total community relations	10,000	10,000	610	33,245
Risk management				
Contractual services				
Insurance - IRMA	140,060	140,060	244,963	246,510
Self-insurance - deductible	6,000	6,000	27,894	20,000
Wellness	15,000	15,000	1,854	-
Total risk management	161,060	161,060	274,711	266,510

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWSBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2023
(with comparative actual)

	2023	2022	
	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Administration (Continued)			
Capital improvements			
Capital outlay			
Building improvements	\$ 15,000	\$ 15,000	\$ 14,671
Furniture and office equipment	15,000	15,000	29,610
Village Hall signage	80,000	200,000	191,576
	<hr/>	<hr/>	<hr/>
Total capital improvement	110,000	230,000	235,857
	<hr/>	<hr/>	<hr/>
Total administration	1,388,843	1,791,509	2,237,678
	<hr/>	<hr/>	<hr/>
Planning and Economic Development			
General management			
Personal services			
Salaries - clerical	-	-	18,719
Salaries - permanent employees	-	-	53,731
Health/dental/life insurance	-	-	7,227
Plan commission life insurance	-	-	1,290
Unemployment insurance	-	-	701
Medicare	-	-	891
Social Security	-	-	3,812
IMRF	-	-	9,494
	<hr/>	<hr/>	<hr/>
Total personal services	-	-	88,638
	<hr/>	<hr/>	<hr/>
Planning and Economic Development			
General management			
Supplies and materials			
Office supplies	-	-	35
Printing and publishing	-	-	547
Postage and meter rent	-	-	2,414
	<hr/>	<hr/>	<hr/>
Total supplies and materials	-	-	2,414
	<hr/>	<hr/>	<hr/>
Total general management	-	-	91,052
	<hr/>	<hr/>	<hr/>
Data processing			
Contractual services			
EDP licenses	-	-	-
EDP personnel training	-	-	1,000
Consulting services	-	-	618
	<hr/>	<hr/>	<hr/>
Total data processing	-	-	1,000
	<hr/>	<hr/>	<hr/>
	1,630		

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2023
(with comparative actual)

	2023	2022	
	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Planning and Economic Development (Continued)			
Equipment			
Furniture and office equipment	\$ -	\$ -	\$ 259
Vehicles - new and other	- -	- -	33 -
Total equipment	- -	- -	292 -
Engineering			
Contractual services			
Fees - engineering	- -	- -	- 2,545
Fees - court reporter	3,355 -	3,355 -	2,240 1,797
Plan review - civil engineer	- -	- -	- 1,884
Plan review - planner	125,000 -	125,000 -	450 82,065
Plan review - traffic consultant	- -	- -	- 3,160
Total engineering	128,355 -	128,355 -	2,690 91,451
Total planning and economic development	128,355 -	128,355 -	95,034 138,832
Finance			
General management			
Personal services			
Salaries - management	- -	- -	3,692 225,305
Salaries - clerical	- -	- -	37,913 74,773
Health/dental/life insurance	- -	- -	- 38,936
Unemployment insurance	- -	- -	298 400
Medicare	- -	- -	614 4,395
Social Security	- -	- -	2,627 10,562
IMRF	- -	- -	9,201 35,098
Total personal services	- -	- -	54,345 389,469
Supplies and materials			
Telephones	- -	- -	- 350
Office supplies	- -	- -	953 379
Printing and publishing	- -	- -	1,064 900
Schools, conferences and travel	- -	- -	- 135
Fees, dues and subscriptions	350 -	350 -	1,055 2,558
Postage and meter rent	- -	- -	144 157
Total supplies and materials	350 -	350 -	3,216 4,479

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2023
(with comparative actual)

	2023	2022		
	Original Budget	Final Budget	Actual	
GENERAL GOVERNMENT (Continued)				
Finance (Continued)				
General management (Continued)				
Contractual services				
Financial services	\$ 144,720	\$ 144,720	\$ 125,600	\$ 124,180
Total financial audit	144,720	144,720	125,600	124,180
Total general management	145,070	145,070	183,161	518,128
Data processing				
Contractual services				
EDP equipment/software	-	-	-	1,661
EDP licenses	12,400	12,400	-	12,457
Document storage/scanning	3,500	3,500	-	-
IT consulting services	-	-	-	1,397
Total data processing	15,900	15,900	-	15,515
Financial audit				
Contractual services				
Audit services	31,000	31,000	35,950	27,610
Total financial audit	31,000	31,000	35,950	27,610
Total finance	191,970	191,970	219,111	561,253
Building and zoning				
General management				
Personal services				
Salaries - permanent employees	229,600	229,600	49,597	129,692
Salaries - clerical	-	-	14,775	27,070
Overtime	2,000	2,000	-	2,066
Health/dental/life insurance	39,010	39,010	54,646	22,482
Unemployment insurance	-	-	321	569
Medicare	3,489	3,489	973	2,271
Social Security	14,917	14,917	4,159	9,711
IMRF	52,315	52,315	13,096	27,188
Total personal services	341,331	341,331	137,567	221,049

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2023
(with comparative actual)

	2023	2022		
	Original Budget	Final Budget	Actual	Actual
GENERAL GOVERNMENT (Continued)				
Building and zoning (Continued)				
General management (Continued)				
Contractual services				
Telephone	\$ 1,107	\$ 1,107	\$ 430	\$ 561
Plan review - planner	- -	- -	- -	14,510
Building, plan review and inspection services	175,000	175,000	118,321	100
Total contractual services	<u>176,107</u>	<u>176,107</u>	<u>118,751</u>	<u>15,171</u>
Supplies and materials				
Office supplies	1,400	1,400	1,294	755
Printing and publishing	2,652	2,652	2,433	1,832
Gas, oil, wash and mileage	544	544	161	615
Schools, conferences and travel	2,500	2,500	60	50
Fees, dues and subscriptions	1,534	1,534	275	395
Postage and meter rent	1,670	1,670	133	143
Copy service	2,400	2,400	1,050	5,642
Uniforms	424	424	280	347
Total supplies and materials	<u>13,124</u>	<u>13,124</u>	<u>5,686</u>	<u>9,779</u>
Equipment				
Maintenance, vehicles	1,661	1,661	- -	570
Total equipment	<u>1,661</u>	<u>1,661</u>	<u>- -</u>	<u>570</u>
Commodities				
Contingencies	- -	- -	2,588	- -
Total commodities	<u>- -</u>	<u>- -</u>	<u>2,588</u>	<u>- -</u>
Total general management	<u>532,223</u>	<u>532,223</u>	<u>264,592</u>	<u>246,569</u>
Data processing				
Contractual services				
EDP licenses	- -	- -	- -	7,146
Document storage/scanning	25,000	25,000	- -	- -
Total data processing	<u>25,000</u>	<u>25,000</u>	<u>- -</u>	<u>7,146</u>

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2023
(with comparative actual)

	2023	2022	
	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Building and zoning (Continued)			
Engineering			
Contractual services	\$ -	\$ -	\$ 630
Consulting services	\$ -	\$ -	\$ 2,701
Plan review - civil engineer	\$ -	\$ -	\$ 20,389
Plan review - structural	\$ -	\$ -	\$ 18,320
Plan review - building code	\$ -	\$ -	\$ 119,838
Engineering services	\$ 45,000	\$ 45,000	\$ 35,261
Traffic engineering services	\$ 7,500	\$ 7,500	\$ 1,820
	<hr/>	<hr/>	<hr/>
Total engineering	\$ 52,500	\$ 52,500	\$ 40,412
	<hr/>	<hr/>	<hr/>
Inspection services			
Contractual services			
Part-time inspector	\$ -	\$ -	\$ -
Plumbing inspector	\$ -	\$ -	\$ -
Elevator inspector	\$ 4,625	\$ 4,625	\$ 4,271
Code enforcement	\$ 6,500	\$ 6,500	\$ 5,051
	<hr/>	<hr/>	<hr/>
Total inspection services	\$ 11,125	\$ 11,125	\$ 9,322
	<hr/>	<hr/>	<hr/>
Total building and zoning	\$ 620,848	\$ 620,848	\$ 314,326
	<hr/>	<hr/>	<hr/>
Hotel/motel			
Contractual services			
Advertising	\$ -	\$ -	\$ 8,750
Chamber directory	\$ -	\$ -	\$ 3,000
	<hr/>	<hr/>	<hr/>
Total contractual services	\$ -	\$ -	\$ 3,000
	<hr/>	<hr/>	<hr/>
Total hotel/motel	\$ -	\$ -	\$ 3,000
	<hr/>	<hr/>	<hr/>
Total general government	\$ 2,431,755	\$ 2,834,421	\$ 2,976,023
	<hr/>	<hr/>	<hr/>
Less reimbursements from other funds			\$ (460,769)
	<hr/>	<hr/>	<hr/>
Net general government	\$ 2,431,755	\$ 2,834,421	\$ 2,976,023
	<hr/>	<hr/>	<hr/>
	\$ 2,431,755	\$ 2,834,421	\$ 2,493,329

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2023
(with comparative actual)

	2023		2022	
	Original Budget	Final Budget	Actual	Actual
PUBLIC SAFETY				
Police				
Administration				
Personal services				
Salaries - permanent employees	\$ -	\$ -	\$ 2,334,051	\$ 2,441,642
Salaries - cops grant officers	- -	- -	132,429	237,339
Overtime	319,090	319,090	359,000	317,196
Overtime - special detail and grants	14,911	14,911	16,726	16,564
Salaries - clerical	2,831,721	2,831,721	128,143	183,288
Overtime - clerical	- -	- -	3,187	5,284
Part time - clerical	4,917	4,917	(485)	485
Accreditation manager	- -	- -	901	447
Health/dental/life insurance	379,149	379,149	508,392	396,404
Unemployment insurance	6,327	6,327	15,541	12,417
Medicare	31,730	31,730	42,212	45,904
Social Security	8,532	8,532	18,386	11,793
IMRF	31,780	31,780	26,114	44,390
PSEBA benefits	- -	- -	14,450	-
Police pension	1,148,085	1,148,085	1,186,432	1,190,991
Total personal services	4,776,242	4,776,242	4,785,479	4,904,144
Contractual services				
Personnel recruitment	- -	- -	522	-
Telephones	25,000	25,000	29,554	19,992
Accreditation	5,000	5,000	6,308	8,969
Fees, field court attorney	25,000	25,000	28,165	22,595
Firing range	5,000	5,000	6,815	5,451
Red light - adjudicator	318,000	318,000	1,958	4,598
Red light - camera fees	- -	- -	222,053	269,700
Red light - ComEd	- -	- -	(163)	10,424
Red light - administration fee	- -	- -	24,701	19,827
Total contractual services	378,000	378,000	319,913	361,556
Supplies and materials				
Office supplies	- -	- -	2,207	3,832
Printing and publishing	4,000	4,000	2,993	1,564
Gas, oil, wash and mileage	72,000	72,000	113,441	54,539
Schools, conferences and travel	35,206	35,206	16,060	23,527
Tuition reimbursement	18,000	18,000	590	-
Reimbursement personnel expenses	1,000	1,000	-	-
Fees, dues and subscriptions	61,055	61,055	86,758	40,835

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWSBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2023
(with comparative actual)

	2023	2022		
	Original Budget	Final Budget	Actual	Actual
PUBLIC SAFETY (Continued)				
Police (Continued)				
Administration Continued				
Supplies and materials				
Cadet program	\$ 500	\$ 500	\$ -	\$ -
Employee recognition	5,000	5,000	3,829	3,136
Postage and meter rent	4,200	4,200	3,098	3,126
Copy service	3,600	3,600	12,455	4,224
Uniforms	47,000	47,000	26,023	24,725
Ammunition	25,000	25,000	26,363	15,372
Building maintenance supplies	2,000	2,000	1,567	-
	278,561	278,561	295,384	174,880
Total supplies and materials	278,561	278,561	295,384	174,880
Equipment				
Operating equipment	37,000	37,000	46,845	36,058
Body cameras	-	-	134,472	65,353
Furniture and office equipment	-	-	25,755	-
Maintenance - vehicles	-	-	39,165	91,299
Maintenance - radio equipment	-	-	-	3,167
	37,000	37,000	246,237	195,877
Total equipment	37,000	37,000	246,237	195,877
Total administration	5,469,803	5,469,803	5,647,013	5,636,457
Data processing				
Contractual services				
EDP equipment/software	3,200	3,200	1,387	4,034
Internet/website hosting	24,000	24,000	24,997	4,800
EDP licenses	33,520	33,520	16,835	20,420
Document storage/scanning	5,000	5,000	-	-
Consulting	9,500	9,500	4,750	39,668
	75,220	75,220	47,969	68,922
Total data processing	75,220	75,220	47,969	68,922
Buildings				
Contractual services				
Building maintenance	116,500	116,500	29,695	33,715
Nicor Gas - 7760 Quincy	5,000	5,000	6,695	5,577
Sanitary - 7760 Quincy	1,000	1,000	578	796
	122,500	122,500	36,968	40,088
Total buildings	122,500	122,500	36,968	40,088

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2023
(with comparative actual)

	2023	2022	
	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Police (Continued)			
Risk management			
Contractual services	\$ -	\$ -	\$ -
Self-insurance - deductible			2,900
Total risk management	- - -		2,900
Patrol services			
Contractual services			
Animal control	- -		105 -
Total contractual services	- -		105 -
Supplies and materials			
Jail supplies	2,000	2,000	236 9,571
Drug forfeitures - state	- -		- 2,599
Drug forfeitures - federal	- -		- -
Contingencies	5,000	5,000	- 387
Total supplies and materials	7,000	7,000	236 12,557
Total patrol services	7,000	7,000	341 12,557
Investigative services			
Commodities	2,000	2,000	- -
Confidential funds	- -		
Total investigative services	2,000	2,000	- -
Traffic safety			
Personal services			
Part-time - crossing guards	- -		627 5,245
Total traffic safety	- -		627 5,245
Crime prevention			
Supplies and materials			
Commodities	5,000	5,000	823 1,385
Total crime prevention	5,000	5,000	823 1,385

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWSBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2023
(with comparative actual)

	2023	2022	
	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Police (Continued)			
Telecommunications			
Contractual services			
Radio dispatching	\$ 320,000	\$ 320,000	\$ 326,691
Equipment maintenance	2,500	2,500	-
Total telecommunications	322,500	322,500	326,691
			319,083
Capital improvements			
Capital outlay			
Furniture and office equipment	-	-	-
Bike program	-	-	1,335
Vehicles - new	-	-	15,693
Copy machine	-	-	19,830
Total capital improvements	-	-	36,858
			321,360
Contractual services			
Other professional services	50,000	50,000	-
Total contractual services	50,000	50,000	-
			-
Total public safety	6,054,023	6,054,023	6,097,290
Less reimbursement from other funds			(196,584)
Net public safety	6,054,023	6,054,023	6,097,290
			6,211,413
HIGHWAYS AND STREETS			
Public works			
Administration			
Personal services			
Salaries - permanent employees	147,313	147,313	97,292
Overtime	9,900	9,900	35,930
Part-time - labor	15,000	15,000	31,555
Salaries - clerical	-	-	23,445
Health/dental/life insurance	31,514	31,514	48,089
Unemployment insurance	-	-	1,586
Medicare	2,100	2,100	2,685
Social Security	8,963	8,963	11,480
IMRF	28,025	28,025	29,125
Total personal services	242,815	242,815	281,187
			255,415

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2023
(with comparative actual)

	2023	2022		
	Original Budget	Final Budget	Actual	Actual
HIGHWAYS AND STREETS (Continued)				
Public works (Continued)				
Administration (Continued)				
Contractual services				
Telephones	\$ 2,200	\$ 2,200	\$ 2,991	\$ 2,676
Total contractual services	2,200	2,200	2,991	2,676
Supplies and materials				
Office supplies	750	750	1,749	863
Printing and publishing	750	750	2,530	1,241
Gas, oil, wash and mileage	9,579	9,579	34,273	10,885
Schools, conferences and travel	5,610	5,610	180	2,715
Fees, dues and subscriptions	1,320	1,320	1,033	100
Postage and meter rent	1,500	1,500	-	766
Uniforms	1,900	1,900	2,409	2,805
Total supplies and materials	21,409	21,409	42,174	19,375
Equipment				
Operating supplies and equipment	12,000	12,000	13,215	5,862
Furniture and office equipment	500	500	-	455
Total equipment	12,500	12,500	13,215	6,317
Total administration	278,924	278,924	339,567	283,783
Data processing				
Contractual services				
EDP equipment/software	-	-	-	4,761
Internet/website hosting	1,500	1,500	5,091	1,452
EDP licenses	-	-	-	36
Consulting services	-	-	-	2,228
Total data processing	1,500	1,500	5,091	8,477
Engineering				
Contractual services				
Fees - engineering	25,000	25,000	1,598	82,310
Special projects	135,000	135,000	14,555	-
Plan review - engineering	-	-	-	-
Total engineering	160,000	160,000	16,153	82,310

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2023
(with comparative actual)

	2023	2022		
	Original Budget	Final Budget	Actual	Actual
HIGHWAYS AND STREETS (Continued)				
Public works (Continued)				
Buildings				
Contractual services				
Maintenance	\$ 96,000	\$ 96,000	\$ 101,348	\$ -
Maintenance - garage	-	-	3,333	17,087
Maintenance - salt bins	-	-	(3,000)	13,202
Nicor Gas	3,000	3,000	4,907	6,331
Sanitary user charge	250	250	220	91
Maintenance - public works building	-	-	-	27,971
Total buildings	99,250	99,250	106,808	64,682
Equipment repair				
Equipment				
Maintenance - vehicles	-	-	4,431	48,308
Maintenance - equipment	-	-	-	1,663
Total equipment repair	-	-	4,431	49,971
Snow removal				
Contractual services				
Street sweeping services	6,313	6,313	5,063	-
Snow removal contract	140,000	140,000	56,104	161,092
Total contractual services	146,313	146,313	61,167	161,092
Equipment				
Maintenance - equipment	-	-	-	8,217
Total equipment	-	-	-	8,217
Total snow removal	146,313	146,313	61,167	169,309
Street lighting				
Contractual services				
Energy	21,378	21,378	26,999	23,233
Maintenance - street lights	-	-	1,664	25,711
Maintenance - traffic signals	7,200	7,200	18,657	6,345
Total street lighting	28,578	28,578	47,320	55,289

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2023
(with comparative actual)

	2023	2022	
	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS (Continued)			
Public works (Continued)			
Storm water improvements			
Contractual services			
Jet cleaning culvert	\$ 23,530	\$ 23,530	\$ 29,543
Site improvements	-	-	-
Equipment rental	3,060	3,060	3,046
	<hr/>	<hr/>	<hr/>
Total contractual services	26,590	26,590	32,589
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Street and ROW maintenance	-	-	4,883
Tree maintenance	200,000	200,000	305,143
Maintenance - storm water improvements	115,000	115,000	155,225
	<hr/>	<hr/>	<hr/>
Total supplies and materials	315,000	315,000	465,251
	<hr/>	<hr/>	<hr/>
Total storm water improvements	341,590	341,590	497,840
	<hr/>	<hr/>	<hr/>
Street maintenance			
Contractual services			
Trash removal	-	-	-
Route 83 beautification	60,000	60,000	173,096
Reimbursed expenditures - brush pickup	37,400	37,400	34,320
Equipment rental	-	-	-
	<hr/>	<hr/>	<hr/>
Total contractual services	97,400	97,400	207,416
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Emergency equipment	1,500	1,500	600
Street and ROW maintenance	-	-	-
Operating supplies - salt	85,000	85,000	40,846
J.U.L.I.E.	2,587	2,587	1,313
Road signs	10,000	10,000	7,251
	<hr/>	<hr/>	<hr/>
Total supplies and materials	99,087	99,087	50,010
	<hr/>	<hr/>	<hr/>
Equipment			
Road signs	-	-	355
	<hr/>	<hr/>	<hr/>
Total equipment	-	-	355
	<hr/>	<hr/>	<hr/>
Total street maintenance	196,487	196,487	257,781
	<hr/>	<hr/>	<hr/>
	205,188		

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2023
(with comparative actual)

	2023	2022	
	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS (Continued)			
Public works (Continued)			
Capital improvements			
Capital outlay			
Vehicles	\$ -	\$ -	\$ 106,108
Equipment - other	- -	191	-
Village entry signs	- -	256	86,556
Street improvements	206,250	206,250	223,836
	<hr/>	<hr/>	<hr/>
Total capital improvements	206,250	206,250	224,283
	<hr/>	<hr/>	<hr/>
Total highways and streets	1,458,892	1,458,892	1,560,441
	<hr/>	<hr/>	<hr/>
Less reimbursements from other funds	- -	- -	(34,521)
	<hr/>	<hr/>	<hr/>
Net highways and streets	1,458,892	1,458,892	1,560,441
	<hr/>	<hr/>	<hr/>
	1,458,892	1,458,892	1,962,358
HEALTH AND WELFARE			
Pest control			
Contractual services			
Pest control	1,000	1,000	-
Mosquito abatement	37,550	37,550	30,938
	<hr/>	<hr/>	<hr/>
Total health and welfare	38,550	38,550	44,163
	<hr/>	<hr/>	<hr/>
CULTURE AND RECREATION			
Parks and recreation			
Administration			
Personal services			
Salaries - permanent employees	90,494	254,439	243,603
Unemployment insurance	- -	- -	1,546
Life insurance - commissioners	706	706	-
Medicare	1,312	2,372	3,580
Social Security	5,611	11,111	15,310
IMRF	18,786	28,281	35,374
	<hr/>	<hr/>	<hr/>
Total personal services	116,909	296,909	299,413
	<hr/>	<hr/>	<hr/>
Contractual services			
Consulting program hosting	- -	- -	22,755
Telephones	2,200	2,200	919
	<hr/>	<hr/>	<hr/>
Total contractual services	2,200	2,200	24,989
	<hr/>	<hr/>	<hr/>

(This schedule is continued on the following page.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2023
(with comparative actual)

	2023	2022	
	Original Budget	Final Budget	Actual
CULTURE AND RECREATION (Continued)			
Parks and recreation (Continued)			
Administration (Continued)			
Supplies and materials			
Office supplies	\$ 1,500	\$ 1,500	\$ 5,985
Printing and publishing	17,400	17,400	10,821
Fuel/mileage/wash	750	750	-
Postage and meter rent	200	200	2
	19,850	19,850	16,808
Total supplies and materials	19,850	19,850	7,737
Total administration	138,959	318,959	317,140
Data processing			
Contractual services			
EDP equipment/software	25,000	25,000	15,498
EDP licenses	480	480	-
	25,480	25,480	15,498
Total data processing	25,480	25,480	258
Buildings			
Contractual services			
Nicor Gas - 825 Midway	2,000	2,000	6,751
Sanitary - 825 Midway	230	230	200
	2,230	2,230	6,951
Total buildings	2,230	2,230	30
Maintenance			
Personal services			
Part time labor	-	-	1,307
Overtime	-	-	2,317
Health/dental/life insurance	7,500	7,500	10,870
	7,500	7,500	14,494
Total personal services	7,500	7,500	9,545
Contractual services			
Sanitary - parks	-	-	116
Ballfield maintenance	15,000	15,000	9,905
Contracted maintenance	-	-	960
	15,000	15,000	8,665
Total contractual services	15,000	15,000	239,562

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWSBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2023
(with comparative actual)

	2023	2022	
	Original Budget	Final Budget	Actual
CULTURE AND RECREATION (Continued)			
Parks and recreation (Continued)			
Maintenance (Continued)			
Supplies and materials			
Operating supplies	\$ 3,500	\$ 3,500	\$ 285
Fuel/mileage/wash	-	-	297
Reimb expenses - memorial program	-	-	323
Uniforms	-	-	614
	<hr/>	<hr/>	<hr/>
Total supplies and materials	3,500	3,500	1,519
	<hr/>	<hr/>	<hr/>
Equipment			
Maintenance - equipment	20,000	20,000	21,878
	<hr/>	<hr/>	<hr/>
Total equipment	20,000	20,000	21,878
	<hr/>	<hr/>	<hr/>
Total maintenance	46,000	46,000	48,756
	<hr/>	<hr/>	<hr/>
Summer program			
Contractual services			
Seniors program	-	-	2,049
Active adult program	205,895	205,895	145,563
	<hr/>	<hr/>	<hr/>
Total contractual services	205,895	205,895	147,612
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Summer program	-	-	4,220
	<hr/>	<hr/>	<hr/>
Total supplies and materials	-	-	4,220
	<hr/>	<hr/>	<hr/>
Total summer program	205,895	205,895	151,832
	<hr/>	<hr/>	<hr/>
Fall program			
Materials and services	-	-	-
	<hr/>	<hr/>	<hr/>
Total commodities	-	-	-
	<hr/>	<hr/>	<hr/>
Total fall program	-	-	-
	<hr/>	<hr/>	<hr/>
Winter/spring program			
Contractual services			
Winter program materials and services	-	-	-
Seniors program	-	-	37
Community events	23,000	23,000	15,896
Special events	6,900	6,900	21,849
	<hr/>	<hr/>	<hr/>
Total contractual services	29,900	29,900	37,745
	<hr/>	<hr/>	<hr/>
Total winter/spring program	29,900	29,900	37,745
	<hr/>	<hr/>	<hr/>

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWBROOK, ILLINOIS

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended April 30, 2023
(with comparative actual)

	2023	2022	
	Original Budget	Final Budget	Actual
CULTURE AND RECREATION (Continued)			
Parks and recreation (Continued)			
Special events			
Children's special events	\$ -	\$ -	\$ 1,698
Family special event - movie night	- -	- -	1,460
Family special event - tree lighting	- -	- -	7,911
Children's holiday party	- -	- -	7,748
Total special events	<hr/> - -	<hr/> - -	<hr/> 18,817
Special recreation services			
SRA program dues	39,311	39,311	41,683
ADA park maintenance	3,000	3,000	- 1,000
ADA recreation accommodations	275	275	5,604
ADA park improvements	- -	- -	50,223
Total special recreation services	<hr/> 42,586	<hr/> 42,586	<hr/> 47,287
Contractual services			
Landscape maintenance services	144,000	144,000	53,293
Total contractual services	<hr/> 144,000	<hr/> 144,000	<hr/> 53,293
Commodities			
Park landscape services	6,500	6,500	5,180
Total commodities	<hr/> 6,500	<hr/> 6,500	<hr/> 5,180
Capital improvements			
Capital outlay			
Pond improvements	- -	- -	254
Park improvements - neighborhood parks	- -	- -	32,197
Total capital improvements	<hr/> - -	<hr/> - -	<hr/> 32,451
Total culture and recreation	<hr/> 641,550	<hr/> 821,550	<hr/> 683,682
TOTAL EXPENDITURES	<hr/> \$ 10,624,770	<hr/> \$ 11,207,436	<hr/> \$ 11,348,374
			<hr/> \$ 11,263,229

(See independent auditor's report.)

VILLAGE OF WILLOWBROOK, ILLINOIS

ROUTE 83/PLAINFIELD ROAD BUSINESS DISTRICT TAX FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended April 30, 2023
(with comparative actual)

	2023	2022		
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Taxes				
Business district sales tax	\$ 631,250	\$ 631,250	\$ 643,246	\$ 630,963
Total revenues	<u>631,250</u>	<u>631,250</u>	<u>643,246</u>	<u>630,963</u>
EXPENDITURES				
Current				
Economic development				
Personal services	101,951	101,951	97,728	-
Contractual services				
Legal	5,000	5,000	23,528	1,518
Maintenance - traffic signals	3,141	3,141	6,354	3,267
Sales tax rebates	110,000	510,000	357,722	-
Debt service				
Principal	61,882	61,882	58,645	64,698
Total expenditures	<u>281,974</u>	<u>681,974</u>	<u>543,977</u>	<u>69,483</u>
NET CHANGE IN FUND BALANCE	<u>\$ 349,276</u>	<u>\$ (50,724)</u>	<u>99,269</u>	<u>561,480</u>
FUND BALANCE, MAY 1			<u>2,734,404</u>	<u>2,172,924</u>
FUND BALANCE, APRIL 30			<u>\$ 2,833,673</u>	<u>\$ 2,734,404</u>

(See independent auditor's report.)

VILLAGE OF WILLOWSBROOK, ILLINOIS

MOTOR FUEL TAX FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended April 30, 2023
(with comparative actual)

	2023	2022		
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Intergovernmental				
Motor fuel tax allotments	\$ 341,732	\$ 341,732	\$ 367,579	\$ 340,445
Rebuild Illinois Fund allotments	93,803	93,803	93,803	187,607
Investment income	250	250	33,968	1,161
Total revenues	435,785	435,785	495,350	529,213
EXPENDITURES				
Current				
Highways and streets				
Contractual services				
Street maintenance	715,000	715,000	26,533	489,305
Total expenditures	715,000	715,000	26,533	489,305
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	(279,215)	(279,215)	468,817	39,908
OTHER FINANCING SOURCES (USES)				
Transfers (out)	-	-	(1,053,541)	-
Total other financing sources (uses)	-	-	(1,053,541)	-
NET CHANGE IN FUND BALANCE	\$ (279,215)	\$ (279,215)	(584,724)	39,908
FUND BALANCE, MAY 1			894,993	855,085
FUND BALANCE, APRIL 30			\$ 310,269	\$ 894,993

(See independent auditor's report.)

VILLAGE OF WILLOWSBROOK, ILLINOIS

CAPITAL PROJECTS FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended April 30, 2023
(with comparative actual)

	2023	2022	
	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental	\$ 1,876,300	\$ 1,876,300	\$ -
Total revenues	<u>1,876,300</u>	<u>1,876,300</u>	<u>-</u>
EXPENDITURES			
Debt service			
Interest and fiscal charges	- -	- -	689 345
Capital outlay	6,384,200	5,984,700	4,745,616 -
Total expenditures	<u>6,384,200</u>	<u>5,984,700</u>	<u>4,746,305</u> 345
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(4,507,900)</u>	<u>(4,108,400)</u>	<u>(4,746,305)</u> (345)
OTHER FINANCING SOURCES (USES)			
Transfers in	4,507,900	4,507,900	4,682,465 -
Total other financing sources (uses)	<u>4,507,900</u>	<u>4,507,900</u>	<u>4,682,465</u> -
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ 399,500</u>	<u>\$ (63,840)</u> \$ (345)
FUND BALANCE, MAY 1			<u>336</u> 681
FUND BALANCE (DEFICIT), APRIL 30			<u>\$ (63,504)</u> \$ 336

(See independent auditor's report.)

VILLAGE OF WILLOWBROOK, ILLINOIS

2022 BOND FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended April 30, 2023

	2023		
	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ -	\$ -	\$ 304,373
Total revenues	-	-	304,373
EXPENDITURES			
Debt service			
Principal retirement	505,000	505,000	505,000
Interest and fiscal charges	209,651	367,901	367,901
Capital outlay	-	268,783	301,406
Total expenditures	714,651	1,141,684	1,174,307
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(714,651)</u>	<u>(1,141,684)</u>	<u>(869,934)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	714,651	714,651	714,651
Transfers (out)	-	-	(2,960)
Bonds issued	-	9,940,000	9,940,000
Premium on bonds issued	-	225,182	225,182
Total other financing sources (uses)	<u>714,651</u>	<u>10,879,833</u>	<u>10,876,873</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ 9,738,149</u>	<u>\$ 10,006,939</u>
FUND BALANCE, MAY 1			-
FUND BALANCE, APRIL 30			<u>\$ 10,006,939</u>

(See independent auditor's report.)

NONMAJOR GOVERNMENTAL FUNDS

DEBT SERVICE FUND

Debt Service Fund - to account for the repayment of principal and interest on the Series 2015 General Obligation Alternate Revenue Source bonds.

VILLAGE OF WILLOWSBROOK, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET

April 30, 2023

	Debt Service	Total Nonmajor Governmental Funds
ASSETS		
Cash and investments	\$ 11	\$ 11
TOTAL ASSETS	\$ 11	\$ 11
LIABILITIES		
None	\$ -	\$ -
Total liabilities	-	-
FUND BALANCES		
Unrestricted		
Assigned		
Debt service	11	11
Total fund balances	11	11
TOTAL LIABILITIES AND FUND BALANCES	\$ 11	\$ 11

(See independent auditor's report.)

VILLAGE OF WILLOWBROOK, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES**

For the Year Ended April 30, 2023

	Debt Service	Total Nonmajor Governmental Funds
REVENUES		
None	\$ -	\$ -
Total revenues	- -	- -
EXPENDITURES		
Debt service		
Principal retirement	223,686	223,686
Interest and fiscal charges	99,023	99,023
Total expenditures	322,709	322,709
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(322,709)	(322,709)
OTHER FINANCING SOURCES (USES)		
Transfers in	322,709	322,709
Total other financing sources (uses)	322,709	322,709
NET CHANGE IN FUND BALANCES	- -	- -
FUND BALANCES, MAY 1	11	11
FUND BALANCES, APRIL 30	\$ 11	\$ 11

(See independent auditor's report.)

VILLAGE OF WILLOWSBROOK, ILLINOIS

DEBT SERVICE FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended April 30, 2023
(with comparative actual)

	2023		2022	
	Original Budget	Final Budget	Actual	Actual
REVENUES				
None	\$ -	\$ -	\$ -	\$ -
Total revenues	- -	- -	- -	- -
EXPENDITURES				
Debt service				
Principal retirement	223,171	223,171	223,686	223,171
Interest and fiscal charges	103,486	103,486	99,023	103,486
Total expenditures	326,657	326,657	322,709	326,657
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(326,657)	(326,657)	(322,709)	(326,657)
OTHER FINANCING SOURCES (USES)				
Transfers in	326,657	326,657	322,709	326,657
Total other financing sources (uses)	326,657	326,657	322,709	326,657
NET CHANGE IN FUND BALANCE	\$ -	\$ -	- -	- -
FUND BALANCE, MAY 1			11	11
FUND BALANCE, APRIL 30	\$ 11	\$ 11		

(See independent auditor's report.)

ENTERPRISE FUND

Water Fund - to account for revenues and expenses relative to the operation of the water utility.

VILLAGE OF WILLOWBROOK, ILLINOIS

WATER FUND

SCHEDULE OF NET POSITION BY SUBFUND

For the Year April 30, 2023
(with comparative actual)

	2023	2022			
	Water Operating	Water Capital	Eliminations	Total	Total
ASSETS					
Current assets					
Cash and investments	\$ 4,078,048	\$ 898,178	\$ -	\$ 4,976,226	\$ 2,092,497
Receivables					
Accounts, net	442,613	-	-	442,613	510,092
Prepaid items	4,420	-	-	4,420	-
Total current assets	<u>4,525,081</u>	<u>898,178</u>	-	<u>5,423,259</u>	<u>2,602,589</u>
Noncurrent assets					
Net pension asset - IMRF	-	-	-	-	67,948
Capital assets being depreciated	10,347,993	-	-	10,347,993	10,329,493
Accumulated depreciation	(6,841,461)	-	-	(6,841,461)	(6,581,627)
Total noncurrent assets	<u>3,506,532</u>	<u>-</u>	-	<u>3,506,532</u>	<u>3,815,814</u>
Total assets	<u>8,031,613</u>	<u>898,178</u>	-	<u>8,929,791</u>	<u>6,418,403</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension items - IMRF	<u>297,586</u>	<u>-</u>	-	<u>297,586</u>	<u>57,204</u>
Total deferred outflows of resources	<u>297,586</u>	<u>-</u>	-	<u>297,586</u>	<u>57,204</u>
Total assets and deferred outflows of resources	<u>8,329,199</u>	<u>898,178</u>	-	<u>9,227,377</u>	<u>6,475,607</u>
LIABILITIES					
Current liabilities					
Accounts payable	418,655	-	-	418,655	344,999
Accrued wages payable	9,674	-	-	9,674	7,514
Deposits payable	13,614	-	-	13,614	13,937
Interest payable	6,229	-	-	6,229	6,305
Compensated absences - current	1,550	-	-	1,550	1,273
Due to other funds	2,699,939	46,200	-	2,746,139	-
Bonds payable - current	11,829	-	-	11,829	11,314
Loans payable - current	42,604	-	-	42,604	41,823
Total current liabilities	<u>3,204,094</u>	<u>46,200</u>	-	<u>3,250,294</u>	<u>427,165</u>
Long-term liabilities					
Compensated absences	13,947	-	-	13,947	11,452
Bonds payable	271,542	-	-	271,542	283,371
Loans payable	604,780	-	-	604,780	647,384
Net pension liability - IMRF	555,137	-	-	555,137	-
Total long-term liabilities	<u>1,445,406</u>	<u>-</u>	-	<u>1,445,406</u>	<u>942,207</u>
Total liabilities	<u>4,649,500</u>	<u>46,200</u>	-	<u>4,695,700</u>	<u>1,369,372</u>
DEFERRED INFLOWS OF RESOURCES					
Pension items - IMRF	<u>10,742</u>	<u>-</u>	-	<u>10,742</u>	<u>302,535</u>
Total deferred inflows of resources	<u>10,742</u>	<u>-</u>	-	<u>10,742</u>	<u>302,535</u>
Total liabilities and deferred inflows of resources	<u>4,660,242</u>	<u>46,200</u>	-	<u>4,706,442</u>	<u>1,671,907</u>
NET POSITION					
Net investment in capital assets	2,575,777	-	-	2,575,777	2,763,974
Unrestricted	1,093,180	851,978	-	1,945,158	2,039,726
TOTAL NET POSITION	<u>\$ 3,668,957</u>	<u>\$ 851,978</u>	-	<u>\$ 4,520,935</u>	<u>\$ 4,803,700</u>

(See independent auditor's report.)

VILLAGE OF WILLOWBROOK, ILLINOIS

WATER FUND

**SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION BY SUBFUND**

For the Year April 30, 2023
(with comparative actual)

	2023		2022	
	Water Operating	Water Capital	Eliminations	Total
OPERATING REVENUES				
Charges for services				
Water usage	\$ 3,263,412	\$ -	\$ -	\$ 3,263,412
Water meter sales	1,861	-	-	1,861
Water meter reading fees	6,271	-	-	6,271
Construction usage	400	-	-	400
Water penalties	15,974	-	-	15,974
Water shutoff/NSF fees	8,515	-	-	8,515
Fixed Monthly Fee	61,342	-	-	61,342
				-
Total operating revenues	3,357,775	-	-	3,357,775
				3,321,673
OPERATING EXPENSES				
Administration	1,023,277	-	-	1,023,277
Operations	2,373,560	-	-	2,373,560
Depreciation	259,834	-	-	259,834
				271,516
Total operating expenses	3,656,671	-	-	3,656,671
				3,766,615
OPERATING INCOME (LOSS)	(298,896)	-	-	(298,896)
				(444,942)
NON-OPERATING REVENUES (EXPENSES)				
Investment income	107,241	27,619	-	134,860
Water connection fees	2,531	-	-	2,531
Miscellaneous income	741	-	-	741
Interest expense	(21,277)	-	-	(21,277)
				(22,278)
Total non-operating revenues (expenses)	89,236	27,619	-	116,855
				(11,886)
NET INCOME (LOSS) BEFORE TRANSFERS	(209,660)	27,619	-	(182,041)
				(456,828)
TRANSFERS				
Transfers (out)	(87,192)	(13,532)	-	(100,724)
				(45,918)
Total transfers	(87,192)	(13,532)	-	(100,724)
				(45,918)
CHANGE IN NET POSITION	(296,852)	14,087	-	(282,765)
				(502,746)
NET POSITION, MAY 1	3,965,809	837,891	-	4,803,700
				5,306,446
NET POSITION, APRIL 30	\$ 3,668,957	\$ 851,978	\$ -	\$ 4,520,935
				\$ 4,803,700

(See independent auditor's report.)

VILLAGE OF WILLOWBROOK, ILLINOIS

WATER FUND

SCHEDULE OF CASH FLOWS BY SUBFUND

For the Year Ended April 30, 2023

	Water Operating	Water Capital	Eliminations	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 3,428,526	\$ -	\$ -	\$ 3,428,526
Payments to suppliers	(2,487,220)	(32,668)	- -	(2,519,888)
Payments to employees	(712,194)	- -	- -	(712,194)
Net cash from operating activities	<u>229,112</u>	<u>(32,668)</u>	- -	<u>196,444</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers (out)	(87,192)	(13,532)	- -	(100,724)
Due to other funds	<u>2,699,939</u>	<u>46,200</u>	- -	<u>2,746,139</u>
Net cash from noncapital financing activities	<u>2,612,747</u>	<u>32,668</u>	- -	<u>2,645,415</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital assets purchased	(18,500)	- -	- -	(18,500)
IEPA loan principal payments	(41,823)	- -	- -	(41,823)
IEPA loan interest payments	(12,626)	- -	- -	(12,626)
Bond principal payments	(11,314)	- -	- -	(11,314)
Bond interest payments	(8,727)	- -	- -	(8,727)
Net cash from capital and related financing activities	<u>(92,990)</u>	<u>- -</u>	- -	<u>(92,990)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	<u>107,241</u>	<u>27,619</u>	- -	<u>134,860</u>
Net cash from investing activities	<u>107,241</u>	<u>27,619</u>	- -	<u>134,860</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS				
	2,856,110	27,619	- -	2,883,729
CASH AND CASH EQUIVALENTS, MAY 1	<u>1,221,938</u>	<u>870,559</u>	- -	<u>2,092,497</u>
CASH AND CASH EQUIVALENTS, APRIL 30	<u>\$ 4,078,048</u>	<u>\$ 898,178</u>	<u>\$ -</u>	<u>\$ 4,976,226</u>

(This schedule is continued on the following page.)

VILLAGE OF WILLOWBROOK, ILLINOIS

WATER FUND

SCHEDULE OF CASH FLOWS BY SUBFUND (Continued)

For the Year Ended April 30, 2023

	Water Operating	Water Capital	Eliminations	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES				
Operating income (loss)				
\$ (298,896)	\$ -	\$ -	\$ (298,896)	
Adjustments to reconcile operating income (loss) to net cash from operating activities				
Depreciation and amortization	259,834	-	-	259,834
Water connection fees	2,531	-	-	2,531
Miscellaneous income	741	-	-	741
Changes in assets and liabilities				
Receivables	67,479	-	-	67,479
Prepaid expenses	(4,420)	-	-	(4,420)
Pension items - IMRF	(532,175)	-	-	(532,175)
Accounts payable	106,324	(32,668)	-	73,656
Accrued payroll	2,160	-	-	2,160
Deposits payable	(323)	-	-	(323)
Compensated absences	2,772	-	-	2,772
Net pension liability (asset)	623,085	-	-	623,085
NET CASH FROM OPERATING ACTIVITIES	\$ 229,112	\$ (32,668)	\$ -	\$ 196,444

(See independent auditor's report.)

VILLAGE OF WILLOWBROOK, ILLINOIS

WATER OPERATING SUBFUND

**SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL**

For the Year April 30, 2023
(with comparative actual)

	2023	2022		
	Original Budget	Final Budget	Actual	Actual
OPERATING REVENUES				
Charges for services				
Water usage	\$ 3,238,768	\$ 3,238,768	\$ 3,263,412	\$ 3,274,777
Water meter sales	-	-	1,861	2,062
Water meter reading fees	-	-	6,271	6,679
Construction usage	-	-	400	1,000
Water penalties	-	-	15,974	21,915
Water shutoff/NSF fees	-	-	8,515	15,240
Fixed Monthly Fee	-	-	61,342	-
Total operating revenues	<u>3,238,768</u>	<u>3,238,768</u>	<u>3,357,775</u>	<u>3,321,673</u>
OPERATING EXPENSES				
Administration	879,720	879,720	1,023,277	402,491
Operations	2,388,133	2,388,133	2,373,560	3,002,547
Depreciation	-	-	259,834	271,516
Total operating expenses	<u>3,267,853</u>	<u>3,267,853</u>	<u>3,656,671</u>	<u>3,676,554</u>
OPERATING INCOME (LOSS)	<u>(29,085)</u>	<u>(29,085)</u>	<u>(298,896)</u>	<u>(354,881)</u>
NON-OPERATING REVENUES (EXPENSES)				
Investment income	-	-	107,241	1,076
Water connection fees	-	-	2,531	3,300
Miscellaneous income	-	-	741	5,035
Principal retirement	(52,884)	(52,884)	-	-
Interest expense	(22,357)	(22,357)	(21,277)	(22,278)
Total non-operating revenues (expenses)	<u>(75,241)</u>	<u>(75,241)</u>	<u>89,236</u>	<u>(12,867)</u>
NET INCOME (LOSS) BEFORE TRANSFERS	<u>(104,326)</u>	<u>(104,326)</u>	<u>(209,660)</u>	<u>(367,748)</u>
TRANSFERS				
Transfers in	-	-	-	92,534
Transfers (out)	(45,918)	(45,918)	(87,192)	(45,918)
Total transfers	<u>(45,918)</u>	<u>(45,918)</u>	<u>(87,192)</u>	<u>46,616</u>
CHANGE IN NET POSITION	<u>\$ (150,244)</u>	<u>\$ (150,244)</u>	<u>(296,852)</u>	<u>(321,132)</u>
NET POSITION, MAY 1			<u>3,965,809</u>	<u>4,286,941</u>
NET POSITION, APRIL 30	<u>\$ 3,668,957</u>	<u>\$ 3,965,809</u>		

(See independent auditor's report.)

VILLAGE OF WILLOWBROOK, ILLINOIS

WATER OPERATING SUBFUND

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL

For the Year April 30, 2023
(with comparative actual)

	2023		2022	
	Original Budget	Final Budget	Actual	Actual
ADMINISTRATION				
Personal services				
Salaries - permanent employees	\$ 407,908	\$ 407,908	\$ 413,909	\$ 172,936
Overtime	31,879	31,879	56,132	36,092
Part-time - labor	-	-	19,387	8,537
Salaries - clerical	-	-	22,025	30,153
Health/dental/life insurance	73,095	73,095	105,259	41,899
Unemployment insurance	-	-	3,358	1,138
Medicare	5,380	5,380	7,482	3,464
Social Security	23,007	23,007	22,839	14,811
IMRF	46,198	46,198	157,645	47,810
	<hr/>	<hr/>	<hr/>	<hr/>
Total personal services	587,467	587,467	808,036	356,840
Contractual services				
Telephone	4,400	4,400	1,649	5,461
Financial services	96,480	96,480	112,560	-
Insurance - IRMA	93,373	93,373	-	-
Engineering	15,000	15,000	9,685	23,444
	<hr/>	<hr/>	<hr/>	<hr/>
Total contractual services	209,253	209,253	123,894	28,905
Supplies and materials				
Office supplies	2,200	2,200	1,589	203
Printing and publishing	5,500	5,500	4,844	5,161
Gas, oil, wash and mileage	12,000	12,000	1,794	5,421
Schools, conferences and travel	1,500	1,500	-	-
Fees, dues and subscriptions	1,400	1,400	9,086	847
Postage and meter rent	-	-	3,337	4,614
Uniforms	1,900	1,900	2,638	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total supplies and materials	24,500	24,500	23,288	16,246
Risk management				
Insurance deductible	4,000	4,000	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total risk management	4,000	4,000	-	-
Equipment				
Furniture and office equipment	500	500	-	500
Special projects	35,000	35,000	10,589	-
Vehicle Maintenance	19,000	19,000	57,470	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total equipment	54,500	54,500	68,059	500
Total administration	<hr/>	<hr/>	<hr/>	<hr/>
	879,720	879,720	1,023,277	402,491
OPERATIONS				
Administrative fees	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	2,708	691,875

(This schedule is continued on the following pages.)

VILLAGE OF WILLOWBROOK, ILLINOIS

WATER OPERATING SUBFUND

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)

For the Year April 30, 2023
(with comparative actual)

	2023		2022	
	Original Budget	Final Budget	Actual	Actual
OPERATIONS (Continued)				
Data processing				
EDP equipment/software	\$ -	\$ -	\$ 21,000	\$ 14,962
EDP licenses	16,200	16,200	5,912	2,052
IT Consulting	-	-	-	2,491
Total data processing	16,200	16,200	26,912	19,505
Water production				
Contractual services				
Energy - electric pump	18,000	18,000	3,750	18,592
Total contractual services	18,000	18,000	3,750	18,592
Supplies and materials				
Chemicals	1,000	1,000	160	1,958
Sampling analysis	5,200	5,200	2,035	1,535
Total supplies and materials	6,200	6,200	2,195	3,493
Equipment				
Maintenance standpipe	23,500	23,500	5,672	-
Total equipment	23,500	23,500	5,672	-
Other				
Purchases of water	1,601,157	1,601,157	1,579,019	1,597,231
Total other	1,601,157	1,601,157	1,579,019	1,597,231
Total water production	1,648,857	1,648,857	1,590,636	1,619,316
Water storage				
Equipment				
Well house repair and maintenance - L.H. V.	-	-	-	2,299
Well house repair and maintenance - W.E.P.	6,000	6,000	6,466	3,684
Materials and supplies - standpipe	8,900	8,900	8,428	5,176
Repair and maintenance - standpipe	-	-	811	13,334
Total equipment	14,900	14,900	15,705	24,493
Total water storage	14,900	14,900	15,705	24,493

(This schedule is continued on the following page.)

VILLAGE OF WILLOWBROOK, ILLINOIS

WATER OPERATING SUBFUND

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)

For the Year April 30, 2023
(with comparative actual)

	2023		2022	
	Original Budget	Final Budget	Actual	Actual
OPERATIONS (Continued)				
Transmission and distribution				
Contractual services				
Leak surveys	\$ 35,000	\$ 35,000	\$ 9,178	\$ 28,311
Water distribution repair and maintenance	260,000	260,000	327,994	515,210
Spoils hauling services	85,000	85,000	173,127	-
Street improvements services	68,750	68,750	104,327	-
Landscape - other	-	-	-	1,003
Total contractual services	448,750	448,750	614,626	544,524
Equipment				
Operating equipment	7,500	7,500	7,559	2,623
JULIE maintenance and supply	500	500	-	-
Materials and supplies distribution	55,000	55,000	83,482	74,571
Total equipment	63,000	63,000	91,041	77,194
Total transmission and distribution	511,750	511,750	705,667	621,718
Metering and billing				
Contractual services				
Meters flow testing	28,000	28,000	2,893	3,036
Total contractual services	28,000	28,000	2,893	3,036
Equipment				
Metering equipment, new	15,000	15,000	14,663	1,653
Meter replacement	18,000	18,000	8,324	785
Maintenance - meter equipment	-	-	-	26
Total equipment	33,000	33,000	22,987	2,464
Total metering and billing	61,000	61,000	25,880	5,500
Capital improvements				
Capital outlay				
Vehicles	-	-	-	106,109
Distribution system replacement	75,000	75,000	-	37,330
Total capital outlay	75,000	75,000	-	143,439
Total capital improvements	75,000	75,000	-	143,439
Less capital assets capitalized	-	-	(18,500)	(123,299)

(This schedule is continued on the following page.)

VILLAGE OF WILLOWBROOK, ILLINOIS

WATER OPERATING SUBFUND

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)

For the Year April 30, 2023
(with comparative actual)

	2023		2022	
	Original Budget	Final Budget	Actual	Actual
OPERATIONS (Continued)				
Other				
Contractual services	\$ -	\$ -	\$ 2,473	\$ -
Contingencies	\$ 60,426	\$ 60,426	\$ 22,079	\$ -
Police pension				
Total contractual services	60,426	60,426	24,552	-
Total operations	2,388,133	2,388,133	2,373,560	3,002,547
DEPRECIATION	-	-	259,834	271,516
TOTAL OPERATING EXPENSES	<u>\$ 3,267,853</u>	<u>\$ 3,267,853</u>	<u>\$ 3,656,671</u>	<u>\$ 3,676,554</u>

(See independent auditor's report.)

VILLAGE OF WILLOWBROOK, ILLINOIS

WATER CAPITAL SUBFUND

**SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL**

For the Year April 30, 2023
(with comparative actual)

	2023	2022		
	Original Budget	Final Budget	Actual	Actual
OPERATING REVENUES				
None	\$ -	\$ -	\$ -	\$ -
OPERATING EXPENSES				
Operations	-	-	-	182,595
Capital improvements				
Water system improvements	-	-	-	182,595
Total capital improvements	-	-	-	182,595
Less capital assets capitalized	-	-	-	(92,534)
Total operating expenses	-	-	-	90,061
OPERATING INCOME (LOSS)	-	-	-	(90,061)
NON-OPERATING REVENUES (EXPENSES)				
Investment income	-	-	27,619	981
Total non-operating revenues (expenses)	-	-	27,619	981
NET INCOME (LOSS) BEFORE TRANSFERS	-	-	27,619	(89,080)
TRANSFERS				
Transfers (out)	-	-	(13,532)	(92,534)
Total transfers	-	-	(13,532)	(92,534)
CHANGE IN NET POSITION	<u>\$ -</u>	<u>\$ -</u>	14,087	(181,614)
NET POSITION, MAY 1			<u>837,891</u>	<u>1,019,505</u>
NET POSITION, APRIL 30	<u>\$ 851,978</u>	<u>\$ 837,891</u>		

(See independent auditor's report.)

VILLAGE OF WILLOWBROOK, ILLINOIS

WATER OPERATING SUBFUND

SCHEDULE OF CAPITAL ASSETS AND ACCUMULATED DEPRECIATION

For the Year April 30, 2023

	Assets				
	Balances	Additions	Retirements	Balances	
	May 1			April 30	
Buildings	\$ 3,349,533	\$ -	\$ -	\$ 3,349,533	
Distribution system	5,729,264	18,500	- -	5,747,764	
Machinery and equipment	857,198	-	-	857,198	
Vehicles	393,498	-	-	393,498	
TOTAL ASSETS	\$ 10,329,493	\$ 18,500	\$ -	\$ 10,347,993	

	Accumulated Depreciation				
	Balances	Additions	Retirements	Balances	
	May 1			April 30	Book
Buildings	\$ 1,638,984	\$ 96,237	\$ -	\$ 1,735,221	\$ 1,614,312
Distribution system	4,058,499	111,130	- -	4,169,629	1,578,135
Machinery and equipment	627,501	28,773	- -	656,274	200,924
Vehicles	256,643	23,694	- -	280,337	113,161
TOTAL ACCUMULATED DEPRECIATION	\$ 6,581,627	\$ 259,834	\$ -	\$ 6,841,461	\$ 3,506,532

(See independent auditor's report.)

FIDUCIARY FUNDS

PENSION TRUST FUND

Police Pension Trust Fund - to account for the accumulation of resources to pay pension costs. Resources are contributed by police department members at fixed rates per state statutes and by the Village via transfers, in amounts that have been determined by an independent actuary.

CUSTODIAL FUND

SSA #1 Bond and Interest Fund - to account for the collection of taxes and remittance to bondholders for the Special Service Area #1 non-commitment bonds.

VILLAGE OF WILLOWSBROOK, ILLINOIS

POLICE PENSION TRUST FUND

STATEMENT OF FIDUCIARY NET POSITION
(with comparative actual)

April 30, 2023

	2023	2022
ASSETS		
Cash and cash equivalents	\$ 448,400	\$ 974,070
Investments		
U.S. agency obligations	-	5,782,416
U.S. Treasury obligations	-	1,131,992
Corporate bonds	-	1,722,009
State and local obligations	-	1,729,427
Negotiable certificates of deposit	-	366,031
Equity mutual funds	-	15,637,166
IPOPIF Consolidated Pool	26,015,643	-
Receivables		
Accrued interest	-	81,789
Prepaid expenses	3,336	530
 Total assets	 26,467,379	 27,425,430
LIABILITIES		
Accounts payable	3,863	6,783
Due to municipality	565,298	958,195
 Total liabilities	 569,161	 964,978
NET POSITION RESTRICTED FOR PENSION BENEFITS	 \$ 25,898,218	 \$ 26,460,452

(See independent auditor's report.)

VILLAGE OF WILLOWSBROOK, ILLINOIS

POLICE PENSION TRUST FUND

**SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION -
BUDGET AND ACTUAL
(with comparative actual)**

For the Year Ended April 30, 2023

	2023	2022		
	Original Budget	Final Budget	Actual	Actual
ADDITIONS				
Contributions				
Employer contributions	\$ 1,274,364	\$ 1,274,364	\$ 1,208,511	\$ 1,190,991
Employee contributions	275,631	275,631	276,500	298,299
Total contributions	<u>1,549,995</u>	<u>1,549,995</u>	<u>1,485,011</u>	<u>1,489,290</u>
Investment income				
Net appreciation (depreciation) in fair value of investments	-	-	(547,973)	(3,466,915)
Interest	500,000	500,000	664,529	1,407,295
Total investment income	<u>500,000</u>	<u>500,000</u>	<u>116,556</u>	<u>(2,059,620)</u>
Less investment expense	(35,000)	(35,000)	(48,011)	(39,294)
Net investment income	<u>465,000</u>	<u>465,000</u>	<u>68,545</u>	<u>(2,098,914)</u>
Total additions	<u>2,014,995</u>	<u>2,014,995</u>	<u>1,553,556</u>	<u>(609,624)</u>
DEDUCTIONS				
Benefits and refunds	1,611,443	1,611,443	2,073,448	1,772,461
Administration	25,303	25,303	42,342	21,218
Total deductions	<u>1,636,746</u>	<u>1,636,746</u>	<u>2,115,790</u>	<u>1,793,679</u>
NET INCREASE (DECREASE)	<u>\$ 378,249</u>	<u>\$ 378,249</u>	<u>(562,234)</u>	<u>(2,403,303)</u>
NET POSITION RESTRICTED FOR PENSIONS				
May 1			<u>26,460,452</u>	<u>28,863,755</u>
April 30			<u>\$ 25,898,218</u>	<u>\$ 26,460,452</u>

(See independent auditor's report.)

VILLAGE OF WILLOWBROOK, ILLINOIS

POLICE PENSION TRUST FUND

SCHEDULE OF DEDUCTIONS - BUDGET AND ACTUAL
 (with comparative actual)

For the Year Ended April 30, 2023

	2023		2022	
	Original Budget	Final Budget	Actual	Actual
DEDUCTIONS				
Benefits and refunds				
Pension benefits	\$ 1,380,356	\$ 1,380,356	\$ 1,716,468	\$ 1,447,739
Widow pension benefits	85,553	85,553	87,657	85,553
Disability benefits - non-duty	73,443	73,443	52,696	73,933
Disability benefits - duty	72,091	72,091	72,091	72,091
Separation refunds	-	-	70,763	40,900
Transfers to other pensions	-	-	73,773	52,245
	<hr/>	<hr/>	<hr/>	<hr/>
Total benefits and refunds	<hr/>	<hr/>	<hr/>	<hr/>
	1,611,443	1,611,443	2,073,448	1,772,461
 Administration				
Contractual services				
Legal fees	1,000	1,000	7,205	1,750
Audit	3,620	3,620	-	3,620
Actuary services	6,180	6,180	300	6,180
Fiduciary insurance	3,283	3,283	4,204	-
Accounting and bookkeeping services	-	-	13,415	-
Supplies and materials				
Meetings, travel and conferences	4,000	4,000	2,250	1,940
Fees, dues and subscriptions	795	795	795	265
Postage and meter rent	50	50	-	-
Other				
Filing fees	5,625	5,625	5,773	4,563
Court reporter	-	-	8,400	2,900
Exams - physical	750	750	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total administration	<hr/>	<hr/>	<hr/>	<hr/>
	25,303	25,303	42,342	21,218
TOTAL DEDUCTIONS	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 1,636,746	\$ 1,636,746	\$ 2,115,790	\$ 1,793,679

(See independent auditor's report.)

VILLAGE OF WILLOWSBROOK, ILLINOIS

SSA #1 BOND AND INTEREST FUND

**STATEMENT OF FIDUCIARY NET POSITION -
CUSTODIAL FUNDS**

For the Year Ended April 30, 2023
(with comparative actual)

	2023	2022
ASSETS		
Cash and investments	\$ 311,399	\$ 280,497
Property taxes receivable	<u>323,309</u>	<u>326,669</u>
 Total assets	 <u>634,708</u>	 <u>607,166</u>
LIABILITIES		
Due to other funds	278,513	255,293
DEFERRED INFLOWS OF RESOURCES		
Deferred revenue	<u>323,309</u>	<u>326,669</u>
 Total liabilities and deferred inflows of resources	 <u>601,822</u>	 <u>581,962</u>
NET POSITION RESTRICTED		
Restricted for debt service	<u>32,886</u>	<u>25,204</u>
TOTAL NET POSITION	<u><u>\$ 32,886</u></u>	<u><u>\$ 25,204</u></u>

(See independent auditor's report.)

VILLAGE OF WILLOWSBROOK, ILLINOIS

SSA #1 BOND AND INTEREST FUND

**SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION - BUDGET AND ACTUAL
CUSTODIAL FUNDS**

For the Year Ended April 30, 2023
(with comparative actual)

	2023	2022		
	Original Budget	Final Budget	Actual	Actual
ADDITIONS				
Taxes				
Property	\$ 326,669	\$ 326,669	\$ 326,700	\$ 323,801
Investment income	-	-	4,407	128
 Total contributions	 326,669	 326,669	 331,107	 323,929
DEDUCTIONS				
Debt service				
Principal retirement	190,000	190,000	205,000	190,000
Interest and fiscal charges	130,585	130,585	118,425	130,585
 Total deductions	 320,585	 320,585	 323,425	 320,585
 NET INCREASE	 \$ 6,084	 \$ 6,084	 7,682	 3,344
NET POSITION RESTRICTED				
May 1			25,204	21,860
April 30			\$ 32,886	\$ 25,204

(See independent auditor's report.)

STATISTICAL SECTION

This part of the Village of Willowbrook, Illinois' annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the Village's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the Village's financial performance and well-being have changed over time.	135-136
Revenue Capacity These schedules contain information to help the reader assess the Village's most significant local revenue source, the sales tax.	145-151
Debt Capacity These schedules present information to help the reader assess the affordability of the Village's current levels of outstanding debt and the Village's ability to issue additional debt in the future.	152-156
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the Village's financial activities take place.	157-158
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the Village's financial report relates to the services the Village provides and the activities it performs.	159-164

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

VILLAGE OF WILLOWBROOK, ILLINOIS

NET POSITION BY COMPONENT

Last Ten Fiscal Years

Fiscal Year	2014	2015	2016	2017
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	\$ 7,214,454	\$ 8,024,923	\$ 8,363,778	\$ 8,399,784
Restricted	542,007	457,565	725,914	681,450
Unrestricted	5,661,970	5,664,954	(1,707,911)	(1,109,203)
TOTAL GOVERNMENTAL ACTIVITIES	\$ 13,418,431	\$ 14,147,442	\$ 7,381,781	\$ 7,972,031
BUSINESS-TYPE ACTIVITIES				
Net investment in capital assets	\$ 3,609,593	\$ 3,433,566	\$ 3,275,124	\$ 3,228,303
Restricted	-	-	-	-
Unrestricted	1,336,957	1,363,748	1,868,299	1,968,263
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 4,946,550	\$ 4,797,314	\$ 5,143,423	\$ 5,196,566
PRIMARY GOVERNMENT				
Net investment in capital assets	\$ 10,824,047	\$ 11,458,489	\$ 11,638,902	\$ 11,628,087
Restricted	542,007	457,565	725,914	681,450
Unrestricted	6,998,927	7,028,702	160,388	859,060
TOTAL PRIMARY GOVERNMENT	\$ 18,364,981	\$ 18,944,756	\$ 12,525,204	\$ 13,168,597

*The Village implemented GASB Statement No. 68 for the fiscal year ended April 30, 2016.

Data Source

Audited Financial Statements

2018	2019	2020	2021	2022	2023
\$ 9,907,236	\$ 10,070,116	\$ 10,020,765	\$ 9,761,811	\$ 10,012,122	\$ 12,928,562
1,411,724	1,613,789	2,361,291	3,154,940	3,735,499	3,432,055
(2,544,020)	(3,680,857)	(5,992,416)	(2,457,599)	(14,351,305)	737,859
<u>\$ 8,774,940</u>	<u>\$ 8,003,048</u>	<u>\$ 6,389,640</u>	<u>\$ 10,459,152</u>	<u>\$ (603,684)</u>	<u>\$ 17,098,476</u>
\$ 3,336,693	\$ 3,118,824	\$ 2,948,071	\$ 2,766,773	\$ 2,763,974	\$ 2,575,777
-	-	-	-	-	-
1,806,013	2,091,061	2,378,236	2,539,673	2,039,726	1,945,158
<u>\$ 5,142,706</u>	<u>\$ 5,209,885</u>	<u>\$ 5,326,307</u>	<u>\$ 5,306,446</u>	<u>\$ 4,803,700</u>	<u>\$ 4,520,935</u>
\$ 13,243,929	\$ 13,188,940	\$ 12,968,836	\$ 12,528,584	\$ 12,776,096	\$ 15,504,339
1,411,724	1,613,789	2,361,291	3,154,940	3,735,499	3,432,055
(738,007)	(1,589,796)	(3,614,180)	82,074	(12,311,579)	2,683,017
<u>\$ 13,917,646</u>	<u>\$ 13,212,933</u>	<u>\$ 11,715,947</u>	<u>\$ 15,765,598</u>	<u>\$ 4,200,016</u>	<u>\$ 21,619,411</u>

VILLAGE OF WILLOWSBROOK, ILLINOIS

CHANGE IN NET POSITION

Last Ten Fiscal Years

Fiscal Year	2014	2015	2016	2017
EXPENSES				
Governmental activities				
General government	\$ 1,841,555	\$ 1,900,670	\$ 1,881,558	\$ 1,924,865
Public safety	4,328,867	4,255,941	4,908,296	5,117,341
Highways and streets	1,341,547	1,400,163	1,502,321	1,959,066
Economic development	305,157	978,200	-	37,717
Health and welfare	24,715	31,749	29,770	28,870
Culture and recreation	353,247	313,354	300,654	375,014
Interest	79,561	186,432	129,493	123,336
	<hr/>	<hr/>	<hr/>	<hr/>
Total governmental activities expenses	8,274,649	9,066,509	8,752,092	9,566,209
Business-type activities				
Water	2,707,392	3,130,338	2,924,596	3,105,883
	<hr/>	<hr/>	<hr/>	<hr/>
Total business-type activities expenses	2,707,392	3,130,338	2,924,596	3,105,883
TOTAL PRIMARY GOVERNMENT EXPENSES	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 10,982,041	\$ 12,196,847	\$ 11,676,688	\$ 12,672,092
PROGRAM REVENUES				
Governmental activities				
Charges for services				
General government	\$ 654,947	\$ 755,454	\$ 643,597	\$ 715,128
Public safety	961,076	820,825	525,474	910,371
Highways and streets	1,393	30,433	60,128	36,038
Culture and recreation	83,797	73,174	44,709	34,415
Operating grants and contributions	321,364	315,576	304,082	244,246
Capital grants and contributions	-	31,188	99,623	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total governmental activities program revenues	2,022,577	2,026,650	1,677,613	1,940,198
Business-type activities				
Charges for services				
Water	2,976,709	3,029,038	3,511,715	3,199,322
	<hr/>	<hr/>	<hr/>	<hr/>
Total business-type activities program revenues	2,976,709	3,029,038	3,511,715	3,199,322
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 4,999,286	\$ 5,055,688	\$ 5,189,328	\$ 5,139,520

	2018	2019	2020	2021	2022	2023
\$ 1,955,420	\$ 2,295,395	\$ 2,425,266	\$ 2,249,401	\$ 2,282,323	\$ 3,229,585	
5,411,704	5,693,137	5,939,510	4,908,104	6,045,991	7,638,451	
1,551,186	1,502,118	1,517,939	1,906,472	2,393,079	2,832,118	
13,208	24,447	2,007,106	10,813	4,785	789,947	
32,039	33,480	36,300	28,073	44,163	30,938	
429,249	449,727	456,437	378,631	565,699	857,196	
116,723	112,600	108,384	104,068	100,010	572,531	
9,509,529	10,110,904	12,490,942	9,585,562	11,436,050	15,950,766	
3,496,606	3,277,263	3,081,902	3,301,460	3,788,893	3,677,948	
3,496,606	3,277,263	3,081,902	3,301,460	3,788,893	3,677,948	
\$ 13,006,135	\$ 13,388,167	\$ 15,572,844	\$ 12,887,022	\$ 15,224,943	\$ 19,628,714	
\$ 809,185	\$ 1,036,133	\$ 1,019,303	\$ 623,377	\$ 791,471	\$ 675,235	
840,834	1,081,612	860,003	765,455	1,113,733	1,090,282	
9,954	16,774	36,008	78,988	6,465	700	
32,725	34,621	16,680	5,680	30,588	276,304	
224,530	229,154	390,280	832,606	495,137	567,722	
528,646	129,683	-	281,410	187,607	818,803	
2,445,874	2,527,977	2,322,274	2,587,516	2,625,001	3,429,046	
3,465,827	3,355,646	3,216,803	3,323,880	3,321,673	3,357,775	
3,465,827	3,355,646	3,216,803	3,323,880	3,321,673	3,357,775	
\$ 5,911,701	\$ 5,883,623	\$ 5,539,077	\$ 5,911,396	\$ 5,946,674	\$ 6,786,821	

VILLAGE OF WILLOWBROOK, ILLINOIS

CHANGE IN NET POSITION (Continued)

Last Ten Fiscal Years

Fiscal Year	2014	2015	2016	2017
NET (EXPENSES) REVENUES				
Governmental activities	\$ (6,252,072)	\$ (7,039,859)	\$ (7,074,479)	\$ (7,626,011)
Business-type activities	269,317	(101,300)	587,119	93,439
TOTAL PRIMARY GOVERNMENT NET (EXPENSES) REVENUES				
	<u>\$ (5,982,755)</u>	<u>\$ (7,141,159)</u>	<u>\$ (6,487,360)</u>	<u>\$ (7,532,572)</u>
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION				
Governmental activities				
Taxes				
Property	\$ 973,285	\$ 996,382	\$ 180,248	\$ 170,653
Utility	1,130,944	1,051,378	970,028	963,128
Places of eating	-	-	-	-
Hotel/motel	-	-	-	-
Business district	-	-	-	-
Home-rule sales tax	-	-	-	-
Other	806,443	779,038	1,011,814	967,692
Intergovernmental				
Sales taxes	3,627,099	3,669,365	3,816,610	3,927,986
Income taxes	832,190	836,361	910,129	807,242
Replacement tax	-	-	-	-
Grants	-	-	-	-
Investment income	4,041	(142)	9,311	33,331
Miscellaneous	141,754	386,262	362,791	437,996
Gain (loss) on sale of capital assets	-	-	28,606	17,689
Transfers in (out)	51,378	50,226	47,120	47,051
Total governmental activities	7,567,134	7,768,870	7,336,657	7,372,768
Business-type activities				
Investment income	1,055	1,415	2,620	5,655
Miscellaneous	1,450	875	1,500	1,100
Gain (loss) on sale of capital assets	-	-	-	-
Transfers in (out)	(51,378)	(50,226)	(47,120)	(47,051)
Total business-type activities	(48,873)	(47,936)	(43,000)	(40,296)
TOTAL PRIMARY GOVERNMENT	\$ 7,518,261	\$ 7,720,934	\$ 7,293,657	\$ 7,332,472
CHANGE IN NET POSITION				
Governmental activities	\$ 1,315,062	\$ 729,011	\$ 262,178	\$ (253,243)
Business-type activities	220,444	(149,236)	544,119	53,143
TOTAL PRIMARY GOVERNMENT CHANGE IN NET POSITION	\$ 1,535,506	\$ 579,775	\$ 806,297	\$ (200,100)

Data Source

Audited Financial Statements

2018	2019	2020	2021	2022	2023
\$ (7,063,655)	\$ (7,582,927)	\$ (10,168,668)	\$ (6,998,046)	\$ (8,811,049)	\$ (12,521,720)
(30,779)	78,383	134,901	22,420	(467,220)	(320,173)
<u>\$ (7,094,434)</u>	<u>\$ (7,504,544)</u>	<u>\$ (10,033,767)</u>	<u>\$ (6,975,626)</u>	<u>\$ (9,278,269)</u>	<u>\$ (12,841,893)</u>
\$ 181,033	\$ 187,616	\$ 188,908	\$ 191,538	\$ 198,574	\$ 207,332
932,667	903,954	835,251	798,163	870,877	918,010
-	-	517,440	480,243	619,882	641,287
-	-	233,284	176,381	326,539	411,811
-	-	627,684	605,330	630,963	643,246
-	-	-	755,233	2,820,612	3,086,561
985,816	1,016,174	364,352	605,903	730,269	757,177
4,431,963	4,772,278	4,390,134	4,645,953	5,119,363	5,423,377
774,423	829,140	926,999	985,983	1,285,866	1,506,879
-	-	-	1,656	3,849	6,912
-	-	-	-	-	77,060
47,001	104,509	106,547	12,978	8,959	589,382
460,197	269,795	297,818	731,609	637,648	303,016
6,119	-	19,372	5,652	-	-
47,345	46,601	47,471	46,695	45,918	100,724
7,866,564	8,130,067	8,555,260	10,043,317	13,299,319	14,672,774
12,315	30,082	28,992	3,089	2,057	134,860
11,949	5,315	-	1,325	8,335	3,272
-	-	-	-	-	-
(47,345)	(46,601)	(47,471)	(46,695)	(45,918)	(100,724)
(23,081)	(11,204)	(18,479)	(42,281)	(35,526)	37,408
\$ 7,843,483	\$ 8,118,863	\$ 8,536,781	\$ 10,001,036	\$ 13,263,793	\$ 14,710,182
\$ 802,909	\$ 547,140	\$ (1,613,408)	\$ 3,045,271	\$ 4,488,270	\$ 2,151,054
(53,860)	67,179	116,422	(19,861)	(502,746)	(282,765)
\$ 749,049	\$ 614,319	\$ (1,496,986)	\$ 3,025,410	\$ 3,985,524	\$ 1,868,289

VILLAGE OF WILLOWSBROOK, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2014	2015	2016	2017
GENERAL FUND				
Nonspendable	\$ 143,415	\$ 119,313	\$ 122,702	\$ 142,421
Restricted	23,140	49,455	79,959	88,026
Unrestricted				
Assigned for subsequent year's budget	-	-	-	-
Unassigned	4,448,662	5,501,469	5,837,708	5,925,276
TOTAL GENERAL FUND	\$ 4,615,217	\$ 5,670,237	\$ 6,040,369	\$ 6,155,723
ALL OTHER GOVERNMENTAL FUNDS				
Nonspendable	\$ -	\$ -	\$ -	\$ 3,000
Restricted	518,867	3,548,151	3,562,942	535,582
Unrestricted				
Assigned	1,139,246	86,616	85,605	290
Unassigned (deficit)	-	(51,042)	(22)	(32,149)
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 1,658,113	\$ 3,583,725	\$ 3,648,525	\$ 506,723

Data Source

Audited Financial Statements

	2018	2019	2020	2021	2022	2023
\$	137,963	\$ 153,806	\$ 179,650	\$ 198,454	\$ 169,644	\$ 224,257
	48,494	75,030	98,353	126,931	106,102	130,348
	-	-	-	812,412	-	-
	4,862,049	5,026,889	5,223,961	7,317,367	10,978,451	11,426,848
<u>\$</u>	<u>5,048,506</u>	<u>\$ 5,255,725</u>	<u>\$ 5,501,964</u>	<u>\$ 8,455,164</u>	<u>\$ 11,254,197</u>	<u>\$ 11,781,453</u>
\$	3,000	\$ -	\$ -	\$ -	\$ -	\$ -
	1,168,602	1,431,248	2,152,417	3,028,009	3,269,397	12,846,509
	11,870	517,333	736,818	19,061	347	304,383
	-	-	-	-	-	(63,504)
<u>\$</u>	<u>1,183,472</u>	<u>\$ 1,948,581</u>	<u>\$ 2,889,235</u>	<u>\$ 3,047,070</u>	<u>\$ 3,269,744</u>	<u>\$ 13,087,388</u>

VILLAGE OF WILLOWBROOK, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2014	2015	2016	2017
REVENUES				
Taxes	\$ 2,910,672	\$ 2,826,798	\$ 2,162,090	\$ 2,101,473
Intergovernmental	4,780,653	4,848,679	5,130,444	4,979,474
Licenses and permits	419,015	519,673	550,197	656,148
Charges for services	123,707	342,081	176,944	147,524
Fines	937,080	796,462	510,979	886,625
Investment income	4,041	(142)	9,311	33,331
Miscellaneous	301,157	364,876	417,339	375,792
 Total revenues	 9,476,325	 9,698,427	 8,957,304	 9,180,367
EXPENDITURES				
General government	1,734,766	1,681,912	1,884,225	1,816,254
Public safety	4,318,239	4,358,459	4,583,795	4,678,084
Highways and streets	1,264,000	1,292,391	1,404,133	1,947,202
Economic development	312,930	978,200	-	37,717
Health and welfare	24,715	31,749	29,770	28,870
Culture and recreation	304,392	311,148	255,937	417,799
Capital outlay	2,090,811	1,829,869	228,741	3,019,254
Debt service				
Principal	422,256	90,000	115,000	199,714
Interest and fiscal charges	87,542	200,031	96,497	126,661
 Total expenditures	 10,559,651	 10,773,759	 8,598,098	 12,271,555
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 (1,083,326)	 (1,075,332)	 359,206	 (3,091,188)
OTHER FINANCING SOURCES (USES)				
Transfers in	194,902	163,777	321,657	348,232
Transfers (out)	(143,524)	(113,551)	(274,537)	(301,181)
Bonds issued	-	4,570,000	-	-
Premium on bonds issued	-	157,408	-	-
Issuance of installment contracts	-	-	-	-
Payment to escrow agent	-	(1,455,070)	-	-
Sale of capital assets	15,000	733,500	28,606	17,689
 Total other financing sources (uses)	 66,378	 4,056,064	 75,726	 64,740
 NET CHANGE IN FUND BALANCES	 \$ (1,016,948)	 \$ 2,980,732	 \$ 434,932	 \$ (3,026,448)
 DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	 6.07%	 3.30%	 2.63%	 3.70%

Note: The Village implemented Home Rule sales tax effective January 1, 2021.

Data Source

Audited Financial Statements

	2018	2019	2020	2021	2022	2023
\$	2,099,516	\$ 2,696,606	\$ 2,766,919	\$ 3,612,791	\$ 6,197,715	\$ 6,665,425
5,959,562	5,362,031	5,703,413	6,744,210	7,079,782	7,916,922	
774,262	876,260	836,781	465,332	562,129	461,040	
133,447	160,200	124,212	142,215	145,783	491,766	
821,118	1,053,893	840,116	750,023	1,091,482	1,074,077	
47,001	104,509	106,547	12,978	8,959	589,382	
380,545	347,638	357,987	508,288	465,254	565,756	
10,215,451	10,601,137	10,735,975	12,235,837	15,551,104	17,764,368	
1,912,697	2,338,262	2,314,520	2,039,767	2,559,625	2,976,023	
4,948,286	4,827,592	5,039,190	5,266,333	6,211,413	6,097,290	
1,419,848	1,387,456	1,424,768	1,793,826	2,451,663	1,586,974	
13,208	24,447	86,963	10,813	4,785	485,332	
32,039	33,480	36,300	28,073	44,163	30,938	
1,273,358	362,021	381,440	281,275	551,966	683,682	
774,811	376,624	6,400	-	-	5,047,022	
204,714	209,200	214,200	280,568	287,869	787,331	
120,422	116,328	112,144	107,860	103,831	467,613	
10,699,383	9,675,410	9,615,925	9,808,515	12,215,315	18,162,205	
(483,932)	925,727	1,120,050	2,427,322	3,335,789	(397,837)	
1,142,924	690,711	351,113	1,044,304	374,584	5,719,825	
(1,095,579)	(644,110)	(303,642)	(997,609)	(328,666)	(5,619,101)	
-	-	-	-	-	9,940,000	
-	-	-	-	-	225,182	
-	-	-	-	-	101,400	
-	-	-	-	-	-	
6,119	-	19,372	5,652	-	15,431	
53,464	46,601	66,843	52,347	45,918	10,382,737	
\$ (430,468)	\$ 972,328	\$ 1,186,893	\$ 2,479,669	\$ 3,381,707	\$ 9,984,900	
3.72%	3.50%	4.97%	3.99%	3.38%	8.54%	

VILLAGE OF WILLOWBROOK, ILLINOIS

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

Levy Year	Residential Property	Commercial Property	Industrial Property	Farm Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Estimated Actual Taxable Value
2013	\$ 271,634,733	\$ 72,390,980	\$ 31,083,220	\$ 697	\$ 375,109,630	\$ 0.0192	\$ 1,125,328,890	33.333%
2014	267,439,709	81,164,580	31,799,250	766	380,404,305	0.0195	1,141,212,915	33.333%
2015	277,340,388	80,515,073	35,182,390	840	393,038,691	0.0192	1,179,116,073	33.333%
2016	297,109,467	85,345,360	37,018,620	924	419,474,371	0.0180	1,258,423,113	33.333%
2017	311,396,406	92,294,587	35,303,080	-	438,994,073	0.0181	1,316,982,219	33.333%
2018	327,515,747	95,943,129	36,616,440	-	438,994,073	0.0164	1,316,982,219	33.333%
2019	340,967,350	101,440,354	37,792,810	-	480,200,514	0.0154	1,440,601,542	33.333%
2020	356,373,801	104,611,079	40,303,540	-	501,288,420	0.0151	1,503,865,260	33.333%
2021	364,227,339	108,822,997	42,217,950	-	515,268,286	0.0152	1,545,804,858	33.333%
2022	370,316,685	108,952,490	41,774,400	-	521,043,575	0.0142	1,563,130,725	33.333%

Note : Property in the Village is reassessed each year. Property is assessed at 33% of actual value.

Data Source

Office of the County Clerk

VILLAGE OF WILLOWBROOK, ILLINOIS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Levy Years

Tax Levy Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Village of Willowbrook										
Special Recreation	0.0192	0.0195	0.0192	0.0180	0.0181	0.0164	0.0154	0.0151	0.0152	0.0142
Overlapping Rates										
DuPage County	0.2040	0.2057	0.1971	0.1848	0.1749	0.1673	0.1655	0.1609	0.1587	0.1428
DuPage County Forest Preserve District	0.1657	0.1691	0.1622	0.1514	0.1306	0.1278	0.1242	0.1205	0.1177	0.1130
DuPage Airport Authority	0.0178	0.0196	0.0188	0.0176	0.0166	0.0146	0.0141	0.0148	0.0144	0.0139
Downers Grove Township	0.0368	0.0368	0.0368	0.0345	0.0331	0.0318	0.0311	0.0309	0.0310	0.0316
Downers Grove Township Road District	0.0549	0.0524	0.0550	0.0524	0.0512	0.0510	0.0510	0.0507	0.0508	0.0526
Grade School District #60	3.1285	3.2133	3.2726	3.1078	3.0291	3.1443	3.0390	2.9922	2.9942	3.0754
Grade School District #61	3.3089	3.4342	3.3948	3.2342	3.1612	3.0961	2.9951	2.9491	2.9363	3.0318
Grade School District #62	1.9154	1.9551	1.9254	1.8487	1.8031	1.7768	1.7813	1.7624	1.7569	1.8201
Grade School District #181	2.8094	2.8455	2.7350	2.5828	2.5456	2.5401	2.5796	2.3641	2.3904	2.4831
High School District #86	1.5681	1.5921	1.5592	1.4731	1.4380	1.4415	1.6110	1.6142	1.6132	1.6639
College of DuPage #502	0.2956	0.2975	0.2786	0.2626	0.2431	0.2317	0.2112	0.2114	0.2037	0.1946
Tri-State Fire Protection District	0.7116	0.7389	0.7501	0.7160	0.7365	0.6467	0.6668	0.6678	0.6534	0.6953
Pleasantview Fire Protection District	0.8413	0.8327	0.8795	0.8279	0.7787	0.7655	0.8300	0.8406	0.6960	0.7689
Indian Prairie Library District	0.1848	0.1924	0.1892	0.1824	0.1777	0.1722	0.1734	0.1721	0.0169	0.1776
Tri-State Park District	0.0622	0.0659	0.0632	0.0598	0.0584	0.0578	0.0576	0.0572	0.0571	0.0594
Burr Ridge Park District	0.2171	0.2165	0.2139	0.2116	0.2071	0.1924	0.2018	0.2041	0.2047	0.2124
Clarendon Blackhawk Mosquito District	0.0047	0.0047	0.0045	0.0043	0.0041	0.0039	0.0041	0.0041	0.0043	0.0045

Data Source

Office of the County Clerk

VILLAGE OF WILLOWBROOK, ILLINOIS

PRINCIPAL PROPERTY TAX PAYERS

Current Year and Nine Years Ago

Taxpayer	2023			2014		
	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation
TGM Willowbrook, LLC (formerly AMLI of Willowbrook)	\$ 20,291,870	1	3.89%	\$ 11,427,820	1	2.90%
Harlem Irving Companies	10,036,820	2	1.93%	9,186,820	2	2.33%
Regency Centers, LP (Hinsdale Lake Commons)	5,969,850	3	1.15%	4,700,000	4	1.19%
A1 Hospitality (Delta Marriott. formerly Willowbrook-Hinsdale Inn (Holiday Inn))	4,020,350	4	0.77%	3,162,890	5	0.80%
Heartland Willowbrook, LLC (formerly Willowbrook Apartments)	4,002,550	5	0.77%	2,531,660	7	0.64%
Mc Naughton Builders (Woodland Park Office Center)	3,998,930	6	0.77%	2,961,020	6	0.75%
Bender Properties	3,909,640	7	0.75%	-		
Route 83 & Plainfield Road., LLC	2,863,160	8	0.55%	-		
PS Illinois Trust	2,829,930	9	0.54%	-		
7605-7645 Quincy Ave LLC	2,384,670	10	0.46%	-		
The Oaks at Knollwood	-			5,709,060	3	1.45%
ROC WBCS, LLC	-			2,325,460	8	0.59%
Target	-			2,291,580	9	0.58%
American National Bank (Borse Plastics)	-			2,187,390	10	0.55%
	<u>\$ 60,307,770</u>		<u>11.57%</u>	<u>\$ 46,483,700</u>		<u>11.78%</u>

Note: Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers contain multiple parcels, and it is possible that some parcels and their valuations have been overlooked.

Data Source

Office of the County Clerk

VILLAGE OF WILLOWBROOK, ILLINOIS

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Levy Years

Levy Year	Tax Levied	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount (1)	Percentage of Levy		Amount	Percentage of Levy
2013	\$ 72,021	\$ 71,823	99.73%	-	\$ 71,823	99.73%
2014	73,181	75,582	103.28%	-	75,582	103.28%
2015	74,620	66,497	89.11%	-	66,497	89.11%
2016	74,620	75,314	100.93%	-	75,314	100.93%
2017	78,341	79,410	101.36%	-	79,410	101.36%
2018	74,420	75,368	101.27%	-	75,368	101.27%
2019	72,750	73,767	101.40%	-	73,767	101.40%
2020	78,695	75,611	96.08%	-	75,611	96.08%
2021	78,321	78,234	99.89%	-	78,234	99.89%
2022	73,988	-	0.00%	-	-	0.00%

(1) Amounts greater than 100% are due to the County collecting taxes from prior levy years and transmitting them to the Village without providing levy year data.

Note: Property in the Village is reassessed each year. Property is assessed at 33% of actual value.

Data Source

Office of the County Clerk

VILLAGE OF WILLOWBROOK, ILLINOIS

TAXABLE SALES BY CATEGORY

Last Ten Calendar Years

Calendar Year	2013	2014	2015	2016
General merchandise	\$ 573,128	\$ 522,827	\$ 513,608	\$ 482,115
Food	660,859	441,364	463,212	488,745
Drinking and eating places	394,446	405,674	423,510	419,256
Apparel	4,492	-	4,546	-
Furniture and H.H. and radio	154,095	146,877	153,279	142,274
Lumber, building and hardware	109,575	154,968	171,721	184,374
Automobile and filling stations	688,808	796,954	776,063	775,475
Drugs and miscellaneous retail	538,202	554,420	567,081	575,746
Agriculture and all others	367,466	424,449	468,920	448,887
Manufacturers	47,418	43,915	44,092	41,848
TOTAL	\$ 3,538,489	\$ 3,491,448	\$ 3,586,032	\$ 3,558,720
Village Direct Sales Tax Rate	1.00%	1.00%	1.00%	1.00%
Village Home-Rule Sales Tax Rate	n/a	n/a	n/a	n/a

Note: The Village implemented Home Rule sales tax effective January 1, 2021; however, that revenue is not included in the totals above.

Data Source

Illinois Department of Revenue

2017	2018	2019	2020	2021	2022
\$ 477,706	\$ 520,481	\$ 556,423	\$ 523,337	\$ 577,512	\$ 651,278
513,352	607,855	796,815	840,194	853,711	917,775
453,295	466,003	467,571	401,992	487,212	521,080
-	1,751	6,172	7,229	16,582	20,620
126,966	124,964	124,142	88,106	100,685	101,749
181,675	154,585	162,832	194,870	194,157	156,785
901,142	912,454	964,270	909,520	1,004,234	1,022,277
533,212	609,528	666,148	694,495	1,022,258	1,055,499
438,985	360,062	376,878	380,059	381,375	465,068
45,614	53,499	29,013	16,300	20,405	17,962
\$ 3,671,947	\$ 3,811,182	\$ 4,150,264	\$ 4,056,102	\$ 4,658,131	\$ 4,930,092
1.00% n/a	1.00% n/a	1.00% n/a	1.00% n/a	1.00% 1.00%	1.00% 1.00%

VILLAGE OF WILLOWBROOK, ILLINOIS

DIRECT AND OVERLAPPING SALES TAX RATES

Last Ten Levy Years

Fiscal Year	Village Direct Rate	DuPage County	Dupage Water Commission	Regional Transportation Authority	State Rate	Total Sales Tax Rate	Home Rule Sales Tax Rate**	Village Business District*
2014	1.00%	0.25%	0.25%	0.75%	5.00%	7.25%	N/A	N/A
2015	1.00%	0.25%	0.25%	0.75%	5.00%	7.25%	N/A	N/A
2016	1.00%	0.25%	0.25%	0.75%	5.00%	7.25%	N/A	N/A
2017	1.00%	0.25%	0.00%	0.75%	5.00%	7.25%	N/A	N/A
2018	1.00%	0.25%	0.00%	0.75%	5.00%	7.00%	N/A	1.00%
2019	1.00%	0.25%	0.00%	0.75%	5.00%	7.00%	N/A	1.00%
2020	1.00%	0.25%	0.00%	0.75%	5.00%	7.00%	N/A	1.00%
2021	1.00%	0.25%	0.00%	0.75%	5.00%	7.00%	N/A	1.00%
2022	1.00%	0.25%	0.00%	0.75%	5.00%	7.00%	1.00%	1.00%
2023	1.00%	0.25%	0.00%	0.75%	5.00%	7.00%	1.00%	1.00%

N/A - Not applicable.

*The Business District tax was effective January 1, 2017.

**Home rule sales tax was effective January 1, 2021.

Data Source

Village Records and Illinois Department of Revenue

VILLAGE OF WILLOWBROOK, ILLINOIS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year Ended	Governmental Activities				Business-Type Activities						Percentage of Personal Income**	Per Capita**		
	Developer Notes	Installment Contract	General Obligation		General Obligation		Illinois Environmental Protection		Total Primary Government					
			Alternate Revenue Source Bonds*	General Obligation Bonds*	Alternate Revenue Source Bonds	Agency Loan								
2014	\$ -	\$ -	\$ 1,621,405	\$ -	\$ -	\$ -	\$ 1,621,405	0.50%	\$ 189.86					
2015	-	-	4,915,466	-	360,000	-	5,275,466	1.64%	617.74					
2016	-	-	4,793,567	-	360,000	-	5,153,567	1.60%	603.46					
2017	-	-	4,586,953	-	349,714	887,089	5,823,756	1.81%	681.94					
2018	-	-	4,374,369	-	339,428	848,964	5,562,761	1.73%	651.38					
2019	-	-	4,157,298	-	328,628	810,127	5,296,053	1.64%	620.15					
2020	1,920,143	-	3,935,228	-	317,828	770,564	6,943,763	2.16%	813.09					
2021	1,858,261	-	3,708,672	-	306,514	730,262	6,603,709	2.05%	773.27					
2022	1,793,563	-	3,477,631	-	294,685	689,207	6,255,086	1.94%	732.45					
2023	1,734,918	101,400	3,246,075	9,648,923	283,371	647,384	15,662,071	2.94%	1,833.97					

*Net of related discount/premium

**See the schedule of Demographic and Economic Information on page 157 for personal income and population data.

Note: Details of the Village's outstanding debt can be found in the notes to financial statements.

VILLAGE OF WILLOWSBROOK, ILLINOIS

SCHEDULE OF DIRECT AND OVERLAPPING BONDED DEBT

April 30, 2023

Governmental Unit	(1) Gross General Obligation Debt	(2) Percentage of Debt Applicable to Village	(3) Village's Share of Debt*
Village of Willowbrook	<u>\$ 13,178,369</u>	100.00%	<u>\$ 13,178,369</u>
Village of Willowbrook SSA 1	1,530,000	100.00%	1,530,000
DuPage County	96,510,000	1.17%	1,129,167
DuPage County Forest Preserve District	87,619,485	1.17%	1,025,148
DuPage Airport Authority	-	1.23%	-
DuPage Water Commission	-	1.29%	-
Township High School District #86	150,328,691	8.23%	12,372,051
Hinsdale School District #181	67,154,042	0.44%	295,478
Maercker School District #60	35,203,529	24.85%	8,748,077
Darien School District #61	6,406,489	1.30%	83,284
Gower School District #62	16,060,000	38.53%	6,187,918
Community College District No. 502	135,396,735	1.04%	1,408,126
Tri-State Fire Protection District	834,217	23.42%	195,374
Pleasant View Fire Protection District	-	34.21%	-
Flagg Creek Water Reclamation District	16,615,951	5.16%	857,383
Indian Prairie Library District	-	23.58%	-
Clarendon Blackhawk Mosquito Abatement District	-	1.65%	-
Burr Ridge Park District	3,660,000	0.46%	16,836
Tri-State Park District	-	2.93%	-
 Total Overlapping Debt	 <u>617,319,139</u>		 <u>33,848,842</u>
 Total Direct and Overlapping Debt	 <u>\$ 630,497,508</u>		 <u>\$ 47,027,211</u>

*Amount in column (2) multiplied by amount in column (1)

Note: Percentages based on 2021 EAV

Data Sources

Dupage County Clerk, Illinois Comptroller's Office, Illinois State Board of Education

VILLAGE OF WILLOWBROOK, ILLINOIS

LEGAL DEBT MARGIN

April 30, 2023

The Village of Willowbrook is a home rule municipality.

Article VII, Section 6(k) of the 1970 Illinois Constitution governs computation of the legal debt margin.

"The General Assembly may limit by law the amount and require referendum approval of debt to be incurred by home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentages of the assessed value of its taxable property.. (2) if its population is more than 25,000 and less than 500,000 an aggregate of one percent: ...indebtedness which is outstanding on the effective date (July 1, 1971) of this constitution or which is thereafter approved by referendum...shall not be included in the foregoing percentage amounts."

To date the General Assembly has set no limits for home rule municipalities.

VILLAGE OF WILLOWSBROOK, ILLINOIS

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Fiscal Year	General Obligation ARS Bonds (Net of Premium/ Discount)	General Obligation Bonds (Net of Premium/ Discount)	Less: Amounts Restricted for Repayment of Debt*	Total	Percentage of Estimated Actual Taxable Value of Property**	Per Capita
2014	\$ 1,621,405	\$ -	\$ -	\$ 1,621,405	0.43%	\$ 189.86
2015	5,275,466	-	-	5,275,466	1.39%	617.74
2016	5,153,567	-	-	5,153,567	1.31%	603.46
2017	4,936,667	-	-	4,936,667	1.18%	578.06
2018	4,713,797	-	-	4,713,797	1.07%	551.97
2019	4,485,926	-	-	4,485,926	0.98%	525.28
2020	4,253,056	-	-	4,253,056	0.89%	498.02
2021	4,015,186	-	-	4,015,186	0.80%	470.16
2022	3,772,316	-	-	3,772,316	0.73%	441.72
2023	3,529,446	9,648,923	-	13,178,369	2.53%	1,426.85

*The Village's debt issues are not repaid by externally restricted sources, but rather other sources pledged by the Village.

**See the schedule of Assessed Value and Actual Value of Taxable Property on page 145 for property value data.

Note: Details of the Village's outstanding debt can be found in the notes to the financial statements.

VILLAGE OF WILLOWSBROOK, ILLINOIS

PLEDGED REVENUE COVERAGE

Last Ten Fiscal Years

Fiscal Year	Water Charges and Other	Less Operating Expenses	Net Available Revenue	Income Tax	Debt Service		Coverage
					Principal	Interest	
2014*	\$ 2,979,214	\$ 2,496,389	\$ 482,825	\$ 832,190	\$ 90,000	\$ 70,556	8.19
2015*	3,031,328	2,919,761	111,567	836,361	90,000	66,956	6.04
2016* [^]	3,515,835	2,699,728	816,107	910,129	115,000	102,512	7.94
2017* [^]	3,378,101	2,829,380	548,721	807,242	210,000	136,350	3.92
2018 [^]	3,490,091	3,034,404	455,687	774,423	215,000	130,250	3.56
2019 [^]	3,391,043	2,984,777	406,266	829,140	220,000	125,950	3.57
2020 [^]	3,245,795	2,790,124	455,671	926,999	225,000	121,550	3.99
2021 [^]	3,328,294	3,006,029	322,265	985,983	230,000	117,050	3.77
2022 [^]	3,332,065	3,495,099	(163,034)	1,285,866	235,000	110,883	3.25
2023 [^]	3,495,907	3,396,837	99,070	1,506,879	235,000	107,750	4.69

* Relates to the Series 2008 General Obligation Alternate Revenue Source Bonds

[^] Relates to the Series 2015 General Obligation Alternate Revenue Source Bonds

Note: Details of the Village's outstanding debt can be found in the notes to financial statements. Water charges and other includes investment earnings, connection fees and other revenue. Operating expenses do not include interest or depreciation.

VILLAGE OF WILLOWBROOK, ILLINOIS

DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Years

Fiscal Year	Population*	Personal Income	Per Capita Personal Income	Unemployment** Rate
2014	8,540	\$ 322,086,100	\$ 37,715	7.4
2015	8,540	322,086,100	37,715	5.3
2016	8,540	322,086,100	37,715	4.4
2017	8,540	322,086,100	37,715	4.6
2018	8,540	322,086,100	37,715	3.9
2019	8,540	322,086,100	37,715	3.9
2020	8,540	322,086,100	37,715	2.7
2021	8,540	322,086,100	37,715	5.5
2022	8,540	322,086,100	37,715	2.9
2023	9,236	532,132,140	57,615	3.6

*Source: U.S. Department of Commerce, Bureau of the Census (2010 Census)

**Determined by averaging Woodridge, Lombard and Downers Grove unemployment rates; data available from the Illinois Department of Employment Security (LAUS Report)

VILLAGE OF WILLOWBROOK, ILLINOIS

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Employer	2023			2014		
	Rank	Number of Employees	% of Total Village Population	Rank	Number of Employees	% of Total Village Population
CG4S Secure Solutions (USA), Inc./G4S Secure Itergration, LLC	1	1,075	11.64%			
Meade Electric Co., Inc.	2	400	4.33%			
Trane US, Inc.	3	200	2.17%	4	166	1.94%
Healthcare Information Services, LLC	4	100	1.08%			
Interstate Electronics Co.	5	100	1.08%			
Midtronics, Inc.	6	100	1.08%			
Willowbrook Ford, Inc.	7	100	1.08%	6	131	1.53%
Morgan/Harbour Construction, LLC	8	65	0.70%			
Club Champion, LLC	9	50	0.54%			
Datamation Imaging Services Corp.	10	50	0.54%			
Target				1	193	2.26%
Chateau Village				2	177	2.07%
Whole Foods				3	170	1.99%
Portillos				5	154	1.80%
Midtown Athletic Club				7	130	1.52%
Espo Engineering				8	115	1.35%
Plastics Group				9	92	1.08%
Turtle Wax, Inc.				10	78	0.91%

Data Source

Village Records; Reference USA database

VILLAGE OF WILLOWBROOK, ILLINOIS

FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

Function/Program	2014	2015	2016	2017
GENERAL GOVERNMENT				
Administration	2.5	2.5	2.5	3.0
Finance	2.0	2.0	3.0	3.0
Community development	2.0	2.0	2.0	2.0
Parks and recreation	1.0	1.0	1.0	1.0
PUBLIC SAFETY				
Police				
Officers	22	23	23	23
Civilians	4.0	4.0	4.0	4.5
PUBLIC SERVICES				
Administration	0.5	0.5	0.5	0.5
Highways and streets	2.0	2.0	2.0	2.5
Water	2.0	2.0	2.0	2.5
TOTAL	38.0	39.0	40.0	42.0

Data Source

Village records

2018	2019	2020	2021	2022	2023
3.0	3.0	3.0	3.0	3.0	5.0
3.0	3.0	3.0	3.0	1.0	-
2.0	2.0	2.0	2.0	2.0	3.0
1.0	1.0	1.0	0.5	1.0	2.0
<hr/>					
23	23	23	26	27	27
4.5	3.0	3.0	3.0	2.0	2.0
<hr/>					
0.5	1.0	1.0	1.0	1.0	1.0
2.5	2.5	2.5	2.0	2.0	2.0
2.5	2.5	2.5	2.0	2.0	2.0
<hr/>					
42.0	41.0	41.0	42.5	41.0	44.0

VILLAGE OF WILLOWBROOK, ILLINOIS**OPERATING INDICATORS**

Last Ten Fiscal Years

Function/Program	2014	2015	2016	2017
PUBLIC SAFETY				
Police				
Physical arrests	141	151	211	168
DUI arrests	N/A	11	20	11
Parking, compromise and ordinance violations	1,044	1,315	1,118	1,282
Traffic violations	2,053	2,674	1,693	2,669
WATER				
Average daily consumption (in millions of gallons)	1.047	1.125	0.967	0.942
Peak daily consumption (in millions of gallons)	1.330	1.358	1.193	1.148

N/A = not available

Data Sources

Annual Police Report, LMO-2 Report, Village Pumpage Report

2018	2019	2020	2021	2022	2023
217	242	N/A	N/A	181	140
14	26	26	8	18	15
2,591	602	767	698	423	642
2,563	2,124	1,662	1,007	2,724	1,341
0.911	0.940	0.906	0.931	0.880	1.079
1.119	1.254	1.068	1.281	1.110	1.657

VILLAGE OF WILLOWBROOK, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	2014	2015	2016	2017
Public Safety				
Police				
Stations	1	1	1	1
Police Vehicles	16	14	14	16
Public Works				
Miles Streets	31	31	31	31
Water				
Water mains (miles)	43.4	43.4	43.4	43.4
Fire hydrants	637	637	637	637
Storage capacity (gallons)	4,000,000	4,000,000	4,000,000	4,000,000

Data Source

Various village departments

2018	2019	2020	2021	2022	2023
1 15	1 15	1 15	1 15	1 15	1 15
31	31	31	31	31	31
43.4 637 4,000,000	43.4 637 4,000,000	43.4 637 4,000,000	43.4 637 4,000,000	43.4 637 4,000,000	43.4 637 4,000,000



VILLAGE OF WILLOWBROOK, ILLINOIS

ILLINOIS GRANT ACCOUNTABILITY AND
TRANSPARENCY ACT - CONSOLIDATED YEAR END
FINANCIAL REPORT

For the Year Ended April 30, 2023

SIKICH.COM

**VILLAGE OF WILLOWBROOK
WILLOWBROOK, ILLINOIS
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CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

Members of American Institute of Certified Public Accountants

1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

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INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

The Honorable Mayor
Members of the Board of Trustees
Village of Willowbrook, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Willowbrook, Illinois (the Village) as of and for the year ended April 30, 2023 and the related notes to financial statements, which collectively comprise the Village's basic financial statements. We issued our report thereon dated January 4, 2024, which expressed unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The accompanying Consolidated Year-End Financial Report is presented for purposes of additional analysis, as required by the Illinois Grant Accountability and Transparency Act, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Sikich LLP

Naperville, Illinois
January 4, 2024

VILLAGE OF WILLOWBROOK, ILLINOIS
ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT
CONSOLIDATED YEAR END FINANCIAL REPORT

April 30, 2023

CSFA Number	Program Name	State	Federal	Other	Total
420-00-1758	Site Improvements	\$ 500,000	\$ -	\$ -	\$ 500,000
420-00-1785	Construction and/or Renovation to Buildings, Additions, or Structures	225,000	-	-	225,000
444-26-1565	Tobacco Enforcement Program	-	1,614	-	1,614
494-00-2356	Local REBUILD ILLINOIS Bond Program	508,464	-	-	508,464
494-10-0343	State and Community Highway Safety/ National Priority Safety Program	-	11,618	-	11,618
	Other grant programs and activities	-	263,971	-	263,971
	All other costs not allocated	-	-	18,118,047	18,118,047
TOTALS		\$ 1,233,464	\$ 277,203	\$ 18,118,047	\$ 19,628,714

(See independent auditor's report on supplementary information.)



VILLAGE OF WILLOWBROOK, ILLINOIS

AUDITOR'S COMMUNICATION TO THE
BOARD OF TRUSTEES

For the Year Ended April 30, 2023

SIKICH.COM

VILLAGE OF WILLOWBROOK, ILLINOIS
AUDITOR'S COMMUNICATION TO THE BOARD OF TRUSTEES
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1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

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January 4, 2024

The Honorable Mayor
Members of the Board of Trustees
Village of Willowbrook
835 Midway Drive
Willowbrook, Illinois 60527

Ladies and Gentlemen:

As part of our audit process we are required to have certain communications with those charged with governance at the beginning of our audit process and at the conclusion of the audit. Those communications include information related to the planned scope and timing of our audit, as well as other information required by auditing standards. Our communication at the beginning of our audit process along with our questionnaire regarding consideration of fraud in a financial statement audit was sent to you June 14, 2023.

In addition, auditing standards require the communication of internal control related matters to those charged with governance. Our communication to management, as well as a listing of future pronouncements that may affect the Village, are enclosed within this document.

This information is intended solely for the use of the Mayor, Board of Trustees and management of the Village of Willowbrook and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Sikich LLP

Sikich LLP
By: Thomas Siwicki, CPA
Director

1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

January 4, 2024

The Honorable Mayor
Members of the Board of Trustees
Village of Willowbrook, Illinois

Ladies and Gentlemen:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Willowbrook, Illinois (the Village) for the year ended April 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 28, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Village are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended April 30, 2023. We noted no transactions entered into by the Village during the year for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We noted no particularly sensitive estimates made by management during our audit of the financial statements except for the actuarial assumptions used to calculate the net pension liability and total other postemployment benefit liability. Management's estimate of the Village's net pension liabilities and total other postemployment benefit liability are based on various actuarially determined amounts, including estimated investment returns, dates of employee retirement, discount rates, healthcare trend rates, and mortality rates. We evaluated key factors and assumptions used to develop the management's estimates of the Village's net pension liabilities and total other postemployment benefit liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. We noted no particularly sensitive disclosures during the audit of your financial statements. The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually, and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole, except for AJE 03 and AJE 15.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 4, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Village's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Village's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information as listed in the table of contents, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund financial statements and schedules, which accompany the basic financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the basic financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the basic financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report. Our procedures did not identify any material inconsistencies with the basic financial statements.

Restriction on Use

The information is intended solely for the information and use of the Board of Trustees and management of the Village of Willowbrook and is not intended to be and should it be used by anyone other than these specified parties.

Sincerely,

Sikich LLP

Sikich LLP
By: Thomas Siwicki, CPA
Director

Village of Willowbrook

Year End: April 30, 2023

Adjusting Journal Entries

Date: 5/1/2022 To 4/30/2023

Account No: AJE 01 To AJE 17

Number	Date	Name	Account No	Debit	Credit
AJE 01	4/30/2023	FIXED ASSETS - VEHICLES	12-00-190-103 GFAAG-12		-42,907.44
AJE 01	4/30/2023	ACCUMULATED DEPRECIATION	12-00-190-901 GFAAG-12	42,907.44	
To record capital asset disposal					
AJE 02	4/30/2023	IL FUNDS - 5435	01-00-110-322 GF-01	11,890.00	
AJE 02	4/30/2023	DUE TO/FROM CAPITAL PROJECTS FUND	01-00-140-110 GF-01		-11,890.00
AJE 02	4/30/2023	DUE TO/FROM GENERAL FUND	10-00-140-101 CPF-10	11,890.00	
AJE 02	4/30/2023	RESURFACING	10-55-600-313 CPF-10		-11,890.00
AJE 02	4/30/2023	IL FUNDS - 5435	14-00-110-322 LAF-14		-11,890.00
AJE 02	4/30/2023	ACCOUNTS PAYABLE	14-00-210-101 LAF-14	11,890.00	
Entry to adjust Fund 14 as brought up by Sikich during preliminary analytics.					
AJE 03	4/30/2023	DEFERRED OUTFLOWS OF RESOURCES - POL PEN	13-00-180-105 GLTDAG-13	3,563,586.00	
AJE 03	4/30/2023	DEFERRED INFLOWS OF RESOURCES-POLICE PEN	13-00-220-122 GLTDAG-13	3,610,780.00	
AJE 03	4/30/2023	NET PENSION LIABILITY - POL PENSION	13-00-280-121 GLTDAG-13		-8,805,422.00
AJE 03	4/30/2023	FUND BALANCE	13-00-300-101 GLTDAG-13	320,900.00	
AJE 03	4/30/2023	NET PENSION EXPENSE - POL PENSION	13-73-815-902 GLTDAG-13	1,631,056.00	
AJE 03	4/30/2023	NET PENSION EXPENSE - POL PENSION	13-73-815-902 GLTDAG-13		-320,900.00
Entry to correct Police Pension actuarial activity.					
AJE 04	4/30/2023	DEFERRED OUTFLOWS OF RESOURCES - IMRF	02-00-180-104 WF-02	22,337.00	
AJE 04	4/30/2023	DEFERRED INFLOWS OF RESOURCES-IMRF	02-00-220-120 WF-02		-118,140.00
AJE 04	4/30/2023	NET PENSION LIABILITY - IMRF	02-00-280-120 WF-02	26,533.00	
AJE 04	4/30/2023	IMRF	02-50-400-151 WF-02	69,270.00	
AJE 04	4/30/2023	DEFERRED OUTFLOWS OF RESOURCES - IMRF	13-00-180-104 GLTDAG-13		-22,337.00
AJE 04	4/30/2023	DEFERRED INFLOWS OF RESOURCES-IMRF	13-00-220-120 GLTDAG-13	118,140.00	
AJE 04	4/30/2023	NET PENSION LIABILITY - IMRF	13-00-280-120 GLTDAG-13		-26,534.00
AJE 04	4/30/2023	NET PENSION EXPENSE - IMRF	13-73-815-901 GLTDAG-13		-69,269.00
Entry to correct IMRF actuarial activity.					
AJE 05	4/30/2023	DUE TO/FROM POLICE PENSION FUND	01-00-140-107 GF-01	53,159.14	
AJE 05	4/30/2023	DUE TO/FROM POLICE PENSION FUND	01-00-140-107 GF-01		-4,299.45
AJE 05	4/30/2023	OTHER RECEIPTS	01-00-310-913 GF-01		-53,159.14
AJE 05	4/30/2023	OTHER RECEIPTS	01-00-310-913 GF-01	4,299.45	
Entry to correct due from the Police Pension as brought up by Sikich.					
AJE 06	4/30/2023	BUSINESS LICENSE RECEIVABLE	01-00-130-103 GF-01		-22,900.00
AJE 06	4/30/2023	BUILDING PERMITS	01-00-310-401 GF-01	22,900.00	
Entry to correct business licenses as brought up by Sikich.					

Number	Date	Name	Account No	Debit	Credit
AJE 07	4/30/2023	IPBC TERM RESERVE DEPOSIT	01-00-130-102 GF-01	79,794.00	
AJE 07	4/30/2023	IPBC TERM RESERVE DEPOSIT	01-00-130-102 GF-01		-17,630.00
AJE 07	4/30/2023	OTHER RECEIPTS	01-00-310-913 GF-01		-79,794.00
AJE 07	4/30/2023	OTHER RECEIPTS	01-00-310-913 GF-01	17,630.00	
Entry to correct IPBC terminal reserve as brought up by Sikich.					
AJE 08	4/30/2023	EMP DED PAY- INSURANCE	01-00-210-204 GF-01		-40,429.60
AJE 08	4/30/2023	IMRF REPAY/BUY BACK	01-00-210-222 GF-01	40,429.60	
Entry to correct IMRF buy back as brought up by Sikich.					
AJE 09	4/30/2023	WAGE GARNISHMENT	01-00-210-225 GF-01		-14,450.40
AJE 09	4/30/2023	PSEBA BENEFITS	01-30-630-142 GF-01	14,450.40	
Entry to correct wage garnishment as brought up by Sikich.					
AJE 10	4/30/2023	EMP DED PAY - ILL	01-00-210-203 GF-01		-1,299.16
AJE 10	4/30/2023	EMP DED PAY - ILL	01-00-210-203 GF-01		-7,420.05
AJE 10	4/30/2023	CONTINGENCIES	01-00-430-799 GF-01	7,420.05	
AJE 10	4/30/2023	SUI - UNEMPLOYMENT	01-30-400-171 GF-01	1,299.16	
Entry to correct state payroll deductions as brought up by Sikich.					
AJE 11	4/30/2023	UNEMPLOYMENT COMP	01-00-210-208 GF-01	15,606.33	
AJE 11	4/30/2023	UNEMPLOYMENT COMP	01-00-210-208 GF-01		-6,917.09
AJE 11	4/30/2023	UNEMPLOYMENT COMP	01-00-210-208 GF-01		-4,068.90
AJE 11	4/30/2023	OTHER RECEIPTS	01-00-310-913 GF-01	6,917.09	
AJE 11	4/30/2023	SUI - UNEMPLOYMENT	01-30-400-171 GF-01		-15,606.33
AJE 11	4/30/2023	SUI - UNEMPLOYMENT	01-30-400-171 GF-01	4,068.90	
Entry to correct unemployment deductions as brought up by Sikich.					
AJE 12	4/30/2023	DEFERRED OUTFLOWS OF RESOURCES - IMRF	02-00-180-104 WF-02		-14,430.00
AJE 12	4/30/2023	DEFERRED INFLOWS OF RESOURCES-IMRF	02-00-220-120 WF-02	521.00	
AJE 12	4/30/2023	NET PENSION LIABILITY - IMRF	02-00-280-120 WF-02	26,920.00	
AJE 12	4/30/2023	IMRF	02-50-400-151 WF-02		-13,011.00
AJE 12	4/30/2023	DEFERRED OUTFLOWS OF RESOURCES - IMRF	13-00-180-104 GLTDAG-13	14,430.00	
AJE 12	4/30/2023	DEFERRED INFLOWS OF RESOURCES-IMRF	13-00-220-120 GLTDAG-13		-521.00
AJE 12	4/30/2023	NET PENSION LIABILITY - IMRF	13-00-280-120 GLTDAG-13		-26,920.00
AJE 12	4/30/2023	NET PENSION EXPENSE - IMRF	13-73-815-901 GLTDAG-13	13,011.00	
Entry to correct IMRF actuarial valuation to include the Business District Fund and the new economic development function.					

Number	Date	Name	Account No	Debit	Credit
AJE 13	4/30/2023	COMPENSATED ABSENCES - CURRENT	02-00-280-101 WF-02	1,036.00	
AJE 13	4/30/2023	COMPENSATED ABSENCES - LONG TERM	02-00-280-102 WF-02	9,325.00	
AJE 13	4/30/2023	SALARIES - PERMANENT EMPLOYEES	02-50-401-101 WF-02		-10,361.00
AJE 13	4/30/2023	COMPENSATED ABSENCES	13-00-280-102 GLTDAG-13	1,979.55	
AJE 13	4/30/2023	COMP ABSENCES - PARKS/REC	13-73-550-600 GLTDAG-13	2,215.00	
AJE 13	4/30/2023	COMP ABSENCES - PUBLIC WORKS	13-73-710-600 GLTDAG-13		-10,360.55
AJE 13	4/30/2023	COMP ABSENCES - BUILDING (GEN GOVT)	13-73-810-600 GLTDAG-13	6,166.00	
Entry to correct compensated absences to agree to the schedule.					
AJE 14	4/30/2023	IRMA OPTIONAL DEDUCTIBLE CREDIT	01-00-130-104 GF-01		-35,212.00
AJE 14	4/30/2023	IRMA EXCESS SURPLUS	01-00-130-110 GF-01	26,410.00	
AJE 14	4/30/2023	DEFERRED REVENUE	01-00-220-101 GF-01		-26,410.00
AJE 14	4/30/2023	OTHER RECEIPTS	01-00-310-913 GF-01	35,212.00	
AJE 14	4/30/2023	CONTRA DEFERRED REV - IRMA	13-00-190-100 GLTDAG-13		-520,616.00
AJE 14	4/30/2023	CHANGE IN EXCESS SURPLUS-IRMA	13-73-401-101 GLTDAG-13	520,616.00	
Entry to correct IRMA activity.					
AJE 15	4/30/2023	DEFERRED GRANT REVENUE	01-00-220-103 GF-01		-296,920.00
AJE 15	4/30/2023	FEDERAL/STATE GRANTS	01-00-310-922 GF-01	296,920.00	
To adjust grant amount to deferred revenue.					
AJE 16	4/30/2023	Installment Contract Proceeds	01-00-310-105 GF-01		-101,400.00
AJE 16	4/30/2023	BODY CAMERAS	01-30-630-402 GF-01	101,400.00	
AJE 16	4/30/2023	Equipment	12-00-190-109 GFAAG-12	101,400.00	
AJE 16	4/30/2023	ACCUMULATED DEPRECIATION	12-00-190-901 GFAAG-12		-20,280.00
AJE 16	4/30/2023	DEPRECIATION EXP - PUBLIC SAFETY	12-71-630-900 GFAAG-12	20,280.00	
AJE 16	4/30/2023	CAPITAL ADDITIONS- PUBLIC SAFETY	12-71-630-901 GFAAG-12		-101,400.00
AJE 16	4/30/2023	Installment Contract Proceeds	13-68-310-105 GLTDAG-13	101,400.00	
AJE 16	4/30/2023	Installment Contract Note Payable	13-73-401-108 GLTDAG-13		-101,400.00
Entry to record the installment contract.					
AJE 17	4/30/2023	CONTRA DEFERRED REVENUE	13-00-190-101 GLTDAG-13	186,910.79	
AJE 17	4/30/2023	CONTRA DEFERRED REVENUE	13-00-190-101 GLTDAG-13	225,000.00	
AJE 17	4/30/2023	CONTRA DEFERRED REVENUE	13-00-190-101 GLTDAG-13	71,920.00	
AJE 17	4/30/2023	CHANGE IN DEFERRED REVENUE	13-73-401-102 GLTDAG-13		-186,910.79
AJE 17	4/30/2023	CHANGE IN DEFERRED REVENUE	13-73-401-102 GLTDAG-13		-225,000.00
AJE 17	4/30/2023	CHANGE IN DEFERRED REVENUE	13-73-401-102 GLTDAG-13		-71,920.00
Entry to recognize deferred revenue that is earned at the government-wide level.					

VILLAGE OF WILLOWBROOK

(CLIENT)

Governmental Activities

(OPINION UNIT)

For the Year Ended

4/30/2023

All entries posted as Debit (Credit)

Description	Workpaper Reference	Assets	(Liabilities)	(Retained Earnings/Fund Balance)	(Profit) Loss
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period	None	\$ _____	\$ _____	\$ _____	\$ _____
Entry to record prior year effect on accounts payable recorded to FY22 after the audit	4004.2	-	-	91,236	(91,236)
Overaccrual of grant at April 30, 2023	3304.1	(69,653)	-	-	69,653
Totals		\$ (69,653)	\$ -	\$ 91,236	\$ (21,583)

PASSED ADJUSTMENTS

VILLAGE OF WILLOWBROOK

(CLIENT)

General Fund

(OPINION UNIT)

For the Year Ended

4/30/2023

All entries posted as Debit (Credit)

Description	Workpaper Reference	Assets	(Liabilities)	(Fund Balance)	Change in Fund Balance
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period	None	\$ -	\$ -	\$ -	\$ -
Entry to record prior year effect on accounts payable recorded to FY22 after the audit	4004.2	-	-	91,236	(91,236)
Overaccrual of grant at April 30, 2023	3304.1	(69,653)	69,653	-	-
Totals		\$ (69,653)	\$ 69,653	\$ 91,236	\$ (91,236)

VILLAGE OF WILLOWBROOK, ILLINOIS

**COMMUNICATION OF DEFICIENCIES
IN INTERNAL CONTROL AND
OTHER COMMENTS TO MANAGEMENT**

April 30, 2023

1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

The Honorable Mayor
Members of the Board of Trustees
Village of Willowbrook, Illinois

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Willowbrook, Illinois (the Village) as of and for the year ended April 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the Village's system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed in the Management Letter, we identified certain deficiencies in internal control that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

During our audit we also became aware of several matters that are opportunities for strengthening internal controls and operating efficiency that do not meet the definition of material weaknesses or significant deficiencies. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. In addition, we reviewed the status of the recommendations for the period ended April 30, 2022. The status of these recommendations is included in Appendix A. This letter does not affect our report dated January 4 2024, on the financial statements of the Village.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with the Finance Director, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This report is intended solely for the information and use of the Mayor, Board of Trustees and management of the Village and should not be used by anyone other than these specified parties.

Sikich LLP

Naperville, Illinois
January 4, 2024

DEFICIENCIES

1. Credit Card Testing

During our credit card testing, Sikich noted that several credit card purchases were approved with sales tax included in the receipt. Per Village policy for credit card transactions, purchases should be made with the exclusion of sales tax. Sikich recommends that the Village continuously remind all credit card users that purchases should not include the payment of sales tax in accordance with Village policy and tax-exempt status. Additionally, it was noted that support was not retained for two of the six credit card transactions tested. Sikich recommends that the Village is properly authorizing these transactions for maintaining receipts to determine the proper business use of credit cards.

Management Response: Finance will be putting a procedure in place to send quarterly reminders to all credit card users that purchases, in accordance with Village policy and its tax-exempt status, are not to include sales tax.

Finance will be more consistent with returning the credit card back to the user once receipts have been submitted to ensure that all credit cards are being used properly.

2. Significant Interfund Balances

During our testing, it was noted that the internal balances increased significantly over the prior year due to regular operating transfers not being made during the fiscal year due to turnover in the finance department. Sikich recommends that a monthly checklist and procedures are created to ensure monthly transactions, like transfers, are taking place regardless of the turnover.

Management Response: A monthly checklist and closing procedures were in place during FY2022-23; however, prior staff were not consistently following the procedures and ensuring that all procedures were completed. As certain outstanding transfers require cash to be transferred between two bank accounts, in addition to the timing of recent staff turnover, not all cash transfers were made prior to the fiscal year-end.

Finance has already begun the process of completing all transfers outstanding as of April 30, 2023. A month-end closing procedure has also been added to ensure that all Due to/Due from are cleared at the end of each month to ensure that interfund balances are kept at a minimum.

OTHER COMMENTS

1. Future Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has issued a number of pronouncements that may impact the Village in the future.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, was issued to address issues related to accounting and reporting for public-private and public-public partnership arrangements (PPPs). A PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which is defined in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. This Statement is effective for the fiscal year ending April 30, 2024.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. This Statement establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability, provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The requirements of this Statement are effective for fiscal year April 30, 2024.

OTHER COMMENTS (Continued)

1. Future Accounting Pronouncements (Continued)

GASB Statement No. 99, *Omnibus 2022*, addresses a variety of topics including: Classification and reporting of derivative instruments within the scope of Statement No. 53, Accounting and Financial Reporting for Derivative Instruments, that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument; clarification of provisions in Statement No. 87, Leases, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives; clarification of provisions in Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset; clarification of provisions in Statement No. 96, Subscription-Based Information Technology Arrangements, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short-term SBITA, and recognition and measurement of a subscription liability; extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt; accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP); disclosures related to nonmonetary transactions; pledges of future revenues when resources are not received by the pledging government; clarification of provisions in Statement No. 34, Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments, as amended, related to the focus of the government-wide financial statements; terminology updates related to certain provisions of Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position; and terminology used in Statement 53 to refer to resource flows statements. This statement is effective upon issuance for requirements related to the extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63. The effective date for the requirements related to leases, PPPs, and SBITAs is the fiscal year ending April 30, 2024. The effective date for the requirement related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 is the fiscal year ending April 30, 2025.

OTHER COMMENTS (Continued)

1. Future Accounting Pronouncements (Continued)

GASB Statement No. 100, *Accounting Changes and Error Corrections—an Amendment of GASB Statement No. 62*, enhances accounting and financial reporting requirement for accounting changes and error corrections. This Statement defines *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement also addresses corrections of errors in previously issued financial statements. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). This Statement is effective for the fiscal year ended April 30, 2025.

GASB Statement No. 101, *Compensated Absences*, requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used. This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources. This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences. This Statement is effective for the fiscal year ended April 30, 2025.

We will advise the Village of any progress made by GASB in developing this and other future pronouncements that may have an impact on the financial position and changes in financial position of the Village.

APPENDIX A

STATUS OF COMMENTS FROM APRIL 30, 2022

DEFICIENCIES

1. Community Development Bonds

During our review of the community development bonds, it was noted that there were many bonds that were of significant age. We recommend that the Village's Finance and Building Departments collaborate to determine the status of these projects, what the deposit was collected for and who it is owed to and return closed project balances to the contractor or to the State of Illinois (as appropriate). Additionally, we recommend the Village formalize a policy governing this process.

Status: Comment still applicable as of April 30, 2023.

Management Response: Finance will begin reviewing Community Development Bonds as part of its monthly procedures to identify those bonds that have been outstanding for a specific amount of time. Finance and Community Development will meet quarterly to discuss project status, purpose of deposit, and to whom the deposit is owed.

The procedure will ensure that all closed project balances are returned to the contractor or State of Illinois on a timely basis.

2. User Access

During our testing of user access to the accounting system, it was noted that former Village employees still have full user access capabilities within the accounting system. Sikich recommends that a policy be in place where this access is terminated upon separation from the Village.

Status: Comment considered implemented as of April 30, 2023.



VILLAGE OF WILLOWBROOK, ILLINOIS

MANAGEMENT LETTER

For the Year Ended April 30, 2023

SIKICH.COM

1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

The Honorable Mayor
Members of the Board of Trustees
Village of Willowbrook, Illinois

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Willowbrook, Illinois (the Village), as of and for the year ended April 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the Village's system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Village's financial statements will not be prevented, or detected and corrected on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency to be a significant deficiency.

This communication is intended solely for the information and use of the Mayor, Board of Trustees and management of the Village and should not be used by anyone other than these specified parties.

Sikich LLP

Naperville, Illinois
January 4, 2024

SIGNIFICANT DEFICIENCY

Internal Control over Financial Reporting

During our audit, we proposed several audit adjustments, which management has reviewed and approved. Adjustments that were proposed were the result of errors relating to receivables, deposits, payables, and government-wide conversion entries such as capital assets and long-term debt.

Generally accepted auditing standards emphasize that the external auditor cannot be part of an entity's internal control process over financial reporting. We recommend that procedures or checklists be adopted and followed to include all procedures that management determines need to be performed on a monthly or year-end basis to ensure general ledger accounts are properly adjusted.

Management Response: A monthly checklist and accounting and closing procedures were in place during FY2022-23; however, prior staff did not consistently follow the procedures and ensure that all procedures had been completed.

General ledger account reviews, account analysis, external report filing, etc. had not been done for the majority of FY2022-23. While current staff made a conscious effort to review and/or analyze all general ledger accounts as of/at April 30, 2023, taking into consideration the work that needed to be done with the timing of staff replacement and the learning curve of current staff, not all general ledger accounts had been properly adjusted prior to the annual audit.

With continued efforts, Finance has been able to review and/or analyze general ledger accounts on a timelier basis. We are confident that all general ledger accounts will be properly adjusted prior to the start of the Village's FY2023-24 financial statement audit.



BOARD OF TRUSTEES MEETING

AGENDA ITEM NO: 7.

DATE: January 8, 2024

SUBJECT:

A RESOLUTION TO APPROVE AND AUTHORIZE THE EXECUTION OF A PROFESSIONAL SERVICES AGREEMENT BY AND BETWEEN MALLON AND ASSOCIATES, INC. AND THE VILLAGE OF WILLOWBROOK TO PROVIDE PROFESSIONAL DEVELOPMENT AND BROKERAGE SERVICES TO THE VILLAGE

STAFF REPORT

TO: Mayor Trilla and Board of Trustees
FROM: Sean Halloran, Village Administrator
THROUGH: Sean Halloran, Village Administrator

PURPOSE AND ACTION REQUESTED

Resolution to approve an agreement with Mallon and Associates.

BACKGROUND/SUMMARY

In 2022, the Board approved an agreement with the Willowbrook Economic Development Partnership (“WEDP”). As part of that agreement, the WEDP was directed to recruit and retain business opportunities within Willowbrook. Since that time, the WEDP has met with several businesses within Willowbrook, created strategic partnerships and provided economic development direction. The strategies under implementation include the facilitation of conversations with property owners to determine their vision over the next decade for the Village.

In an effort for the Village to continue to take a proactive approach to economic development, Village staff began researching and contacting firms that provide retail analysis and business recruitment services, as well as other regional and local firms that specialize in development advisor and local brokerage services. Following an informal process to solicit business recruitment services, and numerous conversations with this consultant on development advisor services, Village staff has negotiated an agreement for Village Board consideration with Mallon and Associates, Inc. to provide Development Advisor and Business Recruitment Services (the “Services”) for the Village of Willowbrook.

PROJECT SCOPE:

Mike Mallon of Mallon and Associates, Inc. is a full-service retail real estate firm that specializes in investment management, property management, and development. Mallon and Associates offers a comprehensive set of skills to act as the Village’s development advisor to facilitate complicated development programs, evaluate public/private partnership agreement terms, review proformas, and successfully negotiate with tenants and property owners, in addition to being able to conduct market and demographic research, utilize wide-reaching business and retail connections within the regional market place to recruit new businesses to Willowbrook, and has a local understanding of issues having completed development projects in Willowbrook previously, as well as working with the Village on prior downtown development initiatives.



The primary objectives of providing the Services are to:

- Assess the Village to determine retail and restaurant opportunities that would be appropriate and successful given the overall demographics and competition;
- Meet and work with community stakeholders on identifying and attracting retail stores and restaurants to the Village; and
- Serve as a development agent and assist in identifying and facilitating redevelopment opportunities within the Village.

FINANCIAL IMPACT

Staff has not included this item in this fiscal year's budget. The overall cost to the Village will be \$5,000 a month and additional incentives will be provided for successful brokerage services. The ongoing cost will be funded through the Economic Development Fund that was approved by the Board through the General Obligation Bond. While the full funding was primarily for the WEDP, staff is recommending reducing the amount of funding to the WEDP to be redirected toward Mallon and Associates. There will be no increase to the General Fund for ongoing monthly services.

The only cost to the General Fund will come through incentives that include successful brokerage services that will largely be approved by the Board of Trustees.

RECOMMENDED ACTION:

Staff recommends adopting the resolution to approve an agreement with Mallon and Associates.

MALLON AND ASSOCIATES, INC.

A REAL ESTATE AND DEVELOPMENT COMPANY

Experience and Qualification Statement

Mallon and Associates, Inc. provides retail real estate development, brokerage, economic assistance, consulting and property management with the highest level of quality, integrity, creativity and customer focus. **Mallon and Associates, Inc.** combines Draper and Kramer's tradition and innovation in Property and Financial Services along with the retail experience and relationships of **Mallon and Associates, Inc.**

The firm which is based in Wheaton, Illinois, is able to serve clients and projects throughout the Midwest. **Mallon and Associates, Inc.** provides a wide variety of retail services to Corporate Clients, Municipalities, and Retailers.

Mallon and Associates, Inc. commitment to the success of our clients and developments is evident in any of our real estate endeavors. From the initial market analysis through the grand opening, our team works to ensure every step of the process is executed with skill and professionalism. The success of our projects stem from the strong relationships we have forged with our constituents – retailers, municipalities, architects, engineers, attorneys, contractors and others.

Mallon and Associates, Inc. understands that selecting the right site is only the first and perhaps the easiest part of building a successful retail development. Our team's diligence, hard work and attention to detail – combined with creativity and passion – result in successful retail venues that benefit retailers, shoppers and the community.

Mallon and Associates, Inc. has been involved in the analysis and development of over 6 million square feet of commercial space over the past forty years. The developments have included TJ Maxx, Walgreens, Culver's, Wildfire, Foot Locker, Home Run Inn, Jewel/Osco, Dominick's, DOM's Kitchen & Market, Kroger, Food 4less, ALDI, Hmart, Walmart, Meijer's, Food Lion, The Fresh Market, Strack and Van Til, Ultra, Leamington Foods, Fairplay Foods, Pete's Produce, Tony's Finer Foods, Caputa's, Whole Foods, Heinen's and Pick N'Save to name a few.

MALLON AND ASSOCIATES, INC.

A REAL ESTATE AND DEVELOPMENT COMPANY

Project Scope

It is essential that a “First Step” involve the market analysis of the Study Areas. The analysis will allow us to better understand the market potential and identify potential retail users and formats and allow for the implementation of the recommendations in the Village’s Economic Strategic Development Plan. Based on our experience the primary objectives of the assignment would be to:

- A) Assess the Project Study Areas to determine retail stores that would be appropriate and/or successful given the overall demographics and competition.
- B) Meet and work with Community Stakeholders on identifying and attracting retail stores to the Study Areas in Willowbrook.
- C) Promote the Study Areas in Willowbrook at various Real Estate Events including ICSC, CCIM and other real estate associations.
- D) Provide monthly retail updates on prospects and opportunities.
- E) Serve as a Development Advisor to assist in identifying and facilitating redevelopment in Willowbrook.
- F) Assist Willowbrook in assembling property within the Village in accordance with the Strategic Plan.
- G) Assist retailers and property owners with municipal financial assistance and seeking out participants for the Village’s business support programs.
- H) Assist retailers and property owners in their due diligence and entitlement.

MALLON AND ASSOCIATES, INC.

A REAL ESTATE AND DEVELOPMENT COMPANY

Approach to the Project

A solid understanding of Willowbrook's goals for the community and the overall objectives for the Study Areas will form the foundation for this project.

We will analyze the market to understand the viability for redevelopment. We will identify potential retailers and contact them to determine their interest.

Scope of Services

The following scope of services will be provided to achieve the identified primary objectives and priorities.

- Provide "One Stop Shopping" assistance to Willowbrook as a Development Advisor and Economic Recruiter throughout the Village.
- Meet with the Village staff and key stakeholders to understand the local and regional market and the history of Willowbrook.
- Conduct an in-depth field analysis of Willowbrook and the surrounding area, retail competition, and the area road network. One important result of this field research would be the definition of the relevant geographical trading area.
- Analyze the demographic characteristics and spending patterns of the population living within the estimated trading area.
- Based on our retail industry expertise, we would develop recommendations concerning the appropriateness, or otherwise, of differing store formats and sizes throughout the Study Areas, with particular attention for the IL Route 83 corridor.
- Identify and contact various retailers to determine their interest.
- Work with property owners on marketing, retail recruitment and financial assistance.

MALLON AND ASSOCIATES, INC.

A REAL ESTATE AND DEVELOPMENT COMPANY

Biography



Mike Mallon has a diverse background in commercial real estate with over 40 years' experience in the Chicagoland market. He worked as the Director of Planning and Zoning for Lombard before he became Vice President of Retail at Draper and Kramer. He was the Vice President-Real Estate for the Midwest Region for American Stores (Jewel/Osco) and Safeway (Dominick's). In 2005, he founded Mallon and Associates, Inc., a real estate, and development company. The company joined forces with Draper and Kramer in 2012. The privately held company provides a variety of retail services including development/redevelopment, leasing, property management and consulting. Mike has developed over 200 grocery/drug store projects throughout a twelve-state region. He is currently involved with Walmart, ALDI, Dom's Kitchen & Market, Goldfish Swim Schools, Jimmy John's, Dunkin Donut's, and Little Kitchen Academy on developing commercial projects in the Midwest.

Mike is a certified CSM, CLS, and was awarded the first Certified Real Estate Executive (CRX) designation with the International Council of Shopping Centers (ICSC) and a CCIM with the Commercial Investment Real Estate Institute. He has served as the State of Illinois Retail Chair, Operation's Chair, and the State Director for ICSC. He has been active with the Illinois Chapter of CCIM for years and has held numerous leadership positions including Chapter President and Advisor. Mike is the former President of the Ely Chapter of Lambda Alpha International and an advisory board member at John Marshall Law School. He serves on the Harold E. Eisenberg Foundation as a mentor and speaker. Mike serves as an adjunct professor at the University of Illinois and is on the Illini Real Estate Network Board. He is a frequent speaker and contributor on the subject of Commercial Real Estate throughout the Chicagoland. Mike is a graduate of Michigan State University and resides in Wheaton, IL.



MALLON AND ASSOCIATES, INC.

A REAL ESTATE AND DEVELOPMENT COMPANY

Project Experience

VILLAGE OF BROOKFIELD BROOKFIELD, ILLINOIS

Project Year: 2021 - 2022

Project Area: Congress Park and Seven Corners

Project: Grocery Feasibility & Implementation Plan

Mallon and Associates, Inc. was engaged by the Village of Brookfield to conduct a market analysis for a grocery store within the community. The analysis assessed the Brookfield market in order to determine what grocery store formats would be appropriate and successful given the overall demographics and competition. **Mallon and Associates, Inc.** evaluated the market and site potential for both the Congress Park Sub-Area and the Seven Corners Downtown Area. The analysis

included sales projections and sales transfers utilizing a computerized gravity model analysis of the competitive and demographic data. The final phase of the study includes identifying potential grocery store users and determining their interest in the potential sites.



MALLON AND ASSOCIATES, INC.

A REAL ESTATE AND DEVELOPMENT COMPANY

Project Experience

GOLDFISH SWIM SCHOOLS CHICAGOLAND MARKET

Project Year: 2016 - 2022

Project Area: Chicagoland Market

Project: Real Estate Analysis and Brokerage Representation

Mallon and Associates, Inc. was engaged by several franchise owners of Goldfish Schools to conduct a market analysis for potential locations throughout Chicagoland. Goldfish Swim Schools provides swim lessons to children from four months to 12 years old. The company began franchising in 2009 and now has over 110 locations in 30 states. **Mallon and Associates, Inc.** evaluated the overall Chicago market and site potential for Goldfish Swim Schools. The analysis included demographic analysis and site evaluation and negotiations for several schools including ground-up to lease locations. Goldfish Swim Schools operates 12 facilities including St. Charles, Naperville, Park Ridge, and Chicago to name a few.



MALLON AND ASSOCIATES, INC.

A REAL ESTATE AND DEVELOPMENT COMPANY

Project Experience

**VILLAGE OF GLENVIEW
NWC WAUKEGAN AND GLENVIEW ROAD
GLENVIEW, ILLINOIS**

Project Year: 2008 - 2011

Parcel Size: 3.09 acres

Building Area: 35,904 sqft. with 102 parking spaces

Development Costs: \$6,500,000

Mallon and Associates, Inc. was hired by the Village of Glenview on several occasions to assist them regarding the former Dominick's Grocery Store at 1020 Waukegan Road, Glenview, Illinois. The assignments included consulting and advising the Village in its acquisition and negotiations with Safeway/Dominick's regarding their leasehold of the former operating store. The other assignments included an undertaking a Grocery Store Demand and Market Analysis for the former Grocery Store. The study analyzed the overall trade area and market potential for another grocery store on the village owned property. The report also identified potential food users and a strategy for securing them as potential tenants for a proposed redevelopment of the property. The property was developed for Heinen's Fine Foods Grocery store.



MALLON AND ASSOCIATES, INC.

A REAL ESTATE AND DEVELOPMENT COMPANY

Project Experience

**PRESERVATION OF AFFORDABLE HOUSING, INC.
61ST – 63RD STREET ALONG SOUTH COTTAGE GROVE
CHICAGO, ILLINOIS**

Project Year: 2009

Parcel Size: 25 acres

Building Area: 48,000 sqft. with 150 parking spaces

Development Costs: \$55,500,000

Mallon and Associates, Inc. were hired in early 2009 by Preservation of Affordable Housing, Inc. (POAH) to evaluate and guide the retail component for the redevelopment of the Grove Parc Plaza Apartments. Grove Parc is a 504 – unit Section 8 housing project in the Woodlawn Community located between 61st Street and 63rd Street along South Cottage Grove on Chicago's Southside. The first study "Grove Parc Redevelopment Grocery Store Demand and Market Analysis" evaluated the market potential for a grocery store and identified potential grocery store users for the project.

After completion of the study, POAH commissioned MA to establish clear performance objectives for the overall retail leasing program for Grove Parc. The study resulted in the "Retail Leasing and Merchandizing Plan for the Grove Parc Redevelopment Site". This plan was the next logical step toward redevelopment of Grove Parc that included sustainable, mixed use/mixed income development with new housing, retail space and community amenities. The redevelopment of Grove Parc will help to stimulate revitalization of the broader Woodlawn Neighborhood. The plan was divided into several sections that examine the Merchandising Strategy, Business Development, Design/Development Concepts and the overall Marketing of the Retail Plan. The plan provided parameters to assist POAH in evaluating the proposed redevelopment and identify issues/challenges moving forward.



MALLON AND ASSOCIATES, INC.

A REAL ESTATE AND DEVELOPMENT COMPANY

In August, 2011 the U.S. Department of Housing and Urban Development awarded the first ever 'Choice Neighborhoods Initiative' grant to POAH for their comprehensive and integrated development and revitalization plan for Grove Parc. The \$30.5 million grant has assisted POAH in leveraging the funds into \$272 million which will result in total development in the Woodlawn area over the next three years. The 'first phase' of the transformation plan is the demolition of the existing, distressed apartment complex with 100% preservation of affordability through 1-for-1 unit replacement onsite or nearby in mixed income setting. The next phase is the creation of Woodlawn Park, a healthier mixed-use, mixed income community featuring 420 'green housing units and 95,000 square feet of retail and community space along the South Cottage Grove Avenue corridor. The plan and the funding have allowed POAH to start the redevelopment efforts. The plan resulted in a new Jewel-Osco being developed on the northwest corner of 61st Street and Cottage Grove in 2019. This full-service grocery store with drive-through pharmacy was the first grocery store in 40 years in the Woodlawn community.



MALLON AND ASSOCIATES, INC.

A REAL ESTATE AND DEVELOPMENT COMPANY

Project Experience

**VILLAGE OF MUNDELEIN
DOWNTOWN MUNDELEIN
MUNDELEIN, ILLINOIS**

Project Year: 2011-2012

Parcel Size: 17 acres

Development Costs: \$35,000,000

Mallon and Associates, Inc. and Farr and Associates recently teamed up to assist the Village of Mundelein on developing a Master Redevelopment Implementation Plan for 17 acres of Village-owned land within Mundelein's Downtown Area. The plan's goals were to:

- . Create a vibrant, urban place.
- Increase residential density.
- Provide needed infrastructure.
- Generate TIF increment to fund future improvements.
- Attract new businesses and create employment opportunities.

The project was approved by the Village of Mundelein and has resulted with a Public/Private partnership with Westin Solutions to develop the new Village Hall and Westin Solutions relocating its Vernon Hill's office to the Downtown Area.



MALLON AND ASSOCIATES, INC.

A REAL ESTATE AND DEVELOPMENT COMPANY

Project Experience

**VILLAGE OF LINCOLNSHIRE
NWC MILWAUKEE & HALF DAY ROAD
LINCOLNSHIRE, ILLINOIS**

Project Year: 2011-2022

Parcel Size: 14 acres

Building Area: 45,000 sqft. with 270 parking spaces

Development Costs: \$21,500,000

Mallon and Associates, Inc. was hired by the Village of Lincolnshire to develop and market 14 acres of Village-owned land within Lincolnshire's Downtown TIF Area. The plan was to identify and negotiate with a full-service grocery store to anchor the proposed development. **Mallon and Associates, Inc.** working with the Village staff designed and built a shopping center to accommodate the proposed grocery store. After extensive marketing and negotiating The Fresh Market opened in 2013. **Mallon and Associates, Inc.** sold the Fresh Market to Inland Real Estate in 2013.

In 2014, the Village thru a RFP process named **Mallon and Associates, Inc.** as the developer of the remaining property and in 2019 developed a Culver's restaurant on the northern outparcel of Lincolnshire MarketPlace.



MALLON AND ASSOCIATES, INC.

A REAL ESTATE AND DEVELOPMENT COMPANY

Project Experience

JIMMY JOHN'S MIDWEST MARKET

Project Year: 2021 - 2022

Mallon and Associates, Inc. was engaged by JS FORT GROUP, INC to work with their team on developing a Strategic Plan for Jimmy John's expansion and relocation plan for their Midwest Market. JS FORT GROUP, INC. is the largest Jimmy John's franchisee with over 110 stores. The analysis included customer intercept surveys, foot traffic analytics, identifying customer characteristics, demographic, and geographic data to access trade area viability, and surveying competition. A Strategic Plan was developed that prioritized the trade areas and potential expansion and relocation options. In addition, **Mallon and Associates, Inc.** provides brokerage and entitlement services. We are currently active in several communities including Lisle, Chicago, Naperville, Addison, Crestwood, and Countryside.



MALLON AND ASSOCIATES, INC.

A REAL ESTATE AND DEVELOPMENT COMPANY

Project Experience

DOM'S KITCHEN & MARKET
CHICAGO MARKET
CHICAGO, ILLINOIS



Project Year: 2021 - 2023

Mallon and Associates, Inc. was engaged by DOM's Kitchen & Market to work with their team on developing a Market Analysis and Strategic Plan for DOM's expansion for the Chicago Area. The analysis included interviews with Senior Management, market research and focus group findings, customer intercept surveys, foot traffic analytics, identifying customer characteristics, demographic, and geographic data to access trade area viability, and surveying grocery competition. A Strategic Plan was developed that prioritized the trade areas and provided projected sales estimates and potential trade areas.

DOM's opened their first Kitchen & Market in June, 2021 in Lincoln Park. The first store was wildly received, and the Market Analysis and Strategic Plan will assist them in their evaluation of potential sites and their expansion in Chicago and beyond.



MALLON AND ASSOCIATES, INC.

A REAL ESTATE AND DEVELOPMENT COMPANY

Project Experience

VILLAGE OF GLENVIEW GLENVIEW, ILLINOIS

Project Year: 2021 - 2023

Project: Development & Economic Advisor

Mallon and Associates, Inc. was hired by the Village of Glenview to assist in determining retail gaps in the Glenview market, consult on redevelopment proposals and the implementation of spark sites, review proformas, and the recruitment of new businesses. **Mallon and Associates, Inc** was instrumental in bringing Ballyhoo Hospitality to downtown Glenview. Ballyhoo hospitality will be developing the Jackman & Co. in 2024 along the Chicago River in downtown Glenview. Other significant projects have included the redevelopment of a former gas station along Waukegan Road with the Filling Stations. Both projects involved a significant amount of public/private partnerships.



RESOLUTION NO. 24-R-_____

**A RESOLUTION TO APPROVE AND AUTHORIZE THE EXECUTION
OF A PROFESSIONAL SERVICES AGREEMENT BY AND BETWEEN
MALLON AND ASSOCIATES, INC. AND THE VILLAGE OF WILLOWBROOK TO
PROVIDE PROFESSIONAL DEVELOPMENT AND BROKERAGE SERVICES TO
THE VILLAGE**

WHEREAS, the Village of Willowbrook (the “Willowbrook”) is a home-rule unit of local government under Article VII, Section 6 of the 1970 Illinois Constitution and, except as limited by such section, it may exercise any power and perform any function pertaining to its government and affairs; and

WHEREAS, in the opinion of a majority of the corporate authorities of the Village of Willowbrook, Illinois (hereinafter referred to as the “Village”), it is advisable, necessary and in the public interest that the Village contract to provide professional development and brokerage services for the Village; and

WHEREAS, Mallon and Associates, Inc. has submitted a satisfactory proposal to the Village and it is advisable and in the best interest of the Village that Mallon and Associates, Inc. be retained by the Village to provide professional development and brokerage services for the Village, upon the terms and conditions set forth in that certain agreement (“Agreement”), including Exhibits A, B and C attached to the Agreement, copies of which are attached hereto as Exhibit “A” and expressly made a part hereof.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and the Board of Trustees of the Village of Willowbrook, DuPage County, Illinois, as follows:

SECTION 1. That certain proposal for professional development and brokerage services submitted by Mallon and Associates, Inc., attached hereto as Exhibit “A”, including Exhibits A, B and C attached to the Agreement, and made a part hereof, is hereby accepted and approved.

SECTION 2. The Village Mayor be and is hereby authorized and directed to execute, on behalf of the Village, that certain Agreement by and between the Village of Willowbrook and Mallon and Associates, Inc. for the furnishing of professional development and brokerage services.

SECTION 3. This resolution shall be in full force and effect upon its passage and approval in accordance with law.

PASSED and APPROVED this 8th day of January, 2024, by a ROLL CALL VOTE as follows:

AYES: _____

NAYS: _____

ABSTENTIONS: _____

ABSENT: _____

APPROVED:

Frank A. Trilla, Mayor

ATTEST:

Deborah A. Hahn, Village Clerk

EXHIBIT "A"

**PROFESSIONAL DEVELOPMENT AND BROKERAGE SERVICES AGREEMENT BY
AND BETWEEN MALLON AND ASSOCIATES, INC. AND THE
VILLAGE OF WILLOWBROOK**

DEVELOPMENT AGENT AND BROKERAGE SERVICES AGREEMENT

This **DEVELOPMENT AGENT AND BROKERAGE SERVICES AGREEMENT** is dated as of January ____, 2024 ("Effective Date"), and is by and between **MALLON & ASSOCIATES, INC.**, an Illinois corporation with offices located at 105 Christina Circle, Wheaton, Illinois 60189 ("Firm"), and the **VILLAGE OF WILLOWBROOK**, an Illinois municipal corporation and home rule unit of local government with offices located at 835 Midway Drive, Willowbrook, Illinois 60010 ("Village") (collectively, Firm and the Village are the "Parties").

WHEREAS, Firm will be performing professional development agent business recruiting and real estate brokerage and work for the Village related to, and in conjunction with, the Willowbrook Economic Development Partnership ("WEDP"), as provided by **Exhibit A ("Scope of Services")**, which is attached hereto and incorporated herein, with the costs of the Scope of Services being in **Exhibit B**, which is attached hereto and incorporated herein, and as provided in the exclusive brokerage agreement in **Exhibit C ("Brokerage Agreement")**, which is attached hereto and incorporated herein; and

WHEREAS, the Scope of Services, together with this document and the exclusive brokerage agreement in **Exhibit C**, comprise the agreement of the Parties and are hereafter referred to as the "**Agreement**"; and

WHEREAS, Firm may, after Village approval, have subcontractors and one or more employees engaged in the performance of said work;

NOW, THEREFORE, in consideration of the mutual covenants and agreements herein contained, and other good and valuable consideration received and to be received, Firm hereby agrees to the following:

1. Firm shall comply with all applicable laws, regulations, and rules promulgated by any federal, state, county, municipal authorities and other governmental units or regulatory bodies in effect during the performance of the work. By way of example, the following are included within the scope of the laws, regulations and rules referred to in this paragraph, but in no way to operate as a limitation on the laws, regulations and rules with which Firm must comply: The Illinois Engineering Practice Act, all forms of Workers Compensation Laws, all terms of the Equal Employment Opportunity Clause of the Illinois Fair Employment Practices Commission, the Illinois Preference Act, the Social Security Act, statutes relating to contracts let by units of government, all applicable Civil Rights and Anti-Discrimination Laws and Regulations, and traffic and public utility regulations.

2. Firm agrees to, and does hereby, hold harmless, defend with counsel of the Village's choosing, and indemnify the Village, the Village's corporate authorities, all Village elected and appointed officials, officers, employees, agents, representatives, and attorneys, from any and all third-party claims that may, at any time, be asserted against any of those parties in connection with the performance by Firm of its obligations under this Agreement.

The Village agrees to, and does hereby, hold harmless, defend with counsel of Firm's choosing, and indemnify Firm, and all Firm officers, employees, agents, representatives, and attorneys, from any and all third-party claims that may, at any time, be asserted against any of

those parties in connection with the performance by the Village of its obligations under this Agreement.

The indemnification obligations under this Agreement shall not be limited in any way by any limitation on the amount or type of damages, compensation, or benefits payable by or for Firm or any subcontractor under Workers Compensation or Disability Benefit Acts or Employee Benefit Acts.

3. Firm shall keep in force, to the satisfaction of Village, at all times during the performance of any work referred to above, Workers Compensation and Employer's Liability Insurance, Commercial General Liability Insurance, Automobile Insurance, and Professional Liability Insurance in at least the type and amounts as follows:

A. Worker's Compensation and Employer's Liability with limits not less than:

(1) Worker's Compensation: Statutory;

State: Statutory

Applicable Federal (e.g. Longshoresmen's): Statutory

(2) Employer's Liability:

\$1,000,000 injury-per occurrence

\$1,000,000 disease-per employee

\$1,000,000 disease-policy limit

B. Comprehensive General

\$2,000,000 General Aggregate

\$1,000,000 Products Completed Operations Aggregate

\$1,000,000 Personal and Advertising Injury

\$1,000,000 Each Occurrence

\$50,000 Fire Damage (any one fire)

\$5,000 Medical Expenses (any one person)

C. Business Automobile Liability (including owned, non-owned and hired vehicles):

Bodily Injury:

\$1,000,000.00 Per Person

\$1,000,000.00 Per Accident

Property Damage

\$1,000,000.00 Per Occurrence

Umbrella Excess Liability:

\$2,000,000.00 over Primary Insurance

D. Professional Liability (Errors and Omissions) Insurance:

\$1,000,000 Per Occurrence

\$2,000,000 Aggregate

4. Firm shall have all policies of insurance purchased or maintained in fulfillment hereof name the Village of Willowbrook as an additional insured thereunder and Firm shall provide Village with a certificate(s) of insurance and applicable policy endorsement(s), executed by a duly authorized representative of each insurer, showing compliance with the insurance requirements set forth above. No such policy of insurance shall have a deductible or self-insurance retention amount in excess of \$5,000.00 per occurrence. All insurance shall be written on an "occurrence" basis rather than a "claims-made" basis. Failure of Village to demand any certificate, endorsement or other evidence of full compliance with these insurance requirements or failure of Village to identify a deficiency from the evidence that is provided shall not be construed as a waiver of the Firm's obligation to maintain such insurance. The firm agrees that the obligation to provide the insurance required by these documents is solely its responsibility and that this is a requirement which cannot be waived by any conduct, action, inaction or omission by the Village. Upon request, Firm will provide copies of any or all policies of insurance maintained in fulfillment hereof.

Failure to maintain the required insurance may result in termination of this Agreement at Village's option.

5. Firm shall cause each consultant employed by Firm to purchase and maintain insurance of the type specified above. When requested by the Village, Firm shall furnish copies of certificates of insurance evidencing coverage for each consultant.

6. For any claims related to or arising from this Agreement or a party's performance or failure to perform hereunder, Firm insurance coverage shall be primary insurance as respects the Village, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the Village, its officers, officials, employees, or volunteers shall be excess of Firm insurance and shall not contribute with it.

7. Nothing contained in this Agreement is to be construed as limiting the liability of Firm, the liability of any subcontractor or any tier or either of their respective insurance carriers. Village does not, in any way, represent that the coverages or limits of insurance specified is sufficient or adequate to protect Village, or Firm, but are merely minimums. The obligations of Firm to purchase insurance shall not, in any way, limit its obligations to Village in the event that Village should suffer an injury or loss in excess of the amount recoverable through insurance, or any loss or portion of a loss which is not covered by Firm's insurance.

8. In the event Firm fails to furnish and maintain the insurance required by this Agreement, the Village, upon seven days written notice, may purchase such insurance on behalf of Firm, and Firm shall pay the cost thereof to the Village upon demand or shall have such cost deducted from any payments due Firm. Firm agrees to furnish to the Village the information needed to obtain such insurance.

9. All insurance provided by Firm shall provide that the insurance shall apply separately to each insured against whom a claim is made or a suit is brought, except with respect to the limits of the insurer's liability.

10. All certificates shall provide for 30 days written notice to owner prior to the cancellation or material change of any insurance referred to therein written notice to Village shall be certified mail, return receipt requested.

11. Village reserves the right to modify these requirements herein, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstance.

12. To furnish any affidavit or Certificate in connection with the work covered by this Agreement as required by law.

13. As set forth in the Scope of Services, Village agrees that Firm will act as the Village's development agent to assist with identifying, recruiting, and negotiating potential retail and restaurant development opportunities with businesses and other property owners, as set forth in, and as limited by, the Scope of Services, and as otherwise described in **Exhibit A**. As set forth in the exclusive brokerage agreement in **Exhibit C**, which is hereby approved, the Village agrees that Firm will act as the Village's exclusive broker for real estate transactions related to potential retail and restaurant development. The Village agrees to pay Firm \$5,000.00 for development agent services rendered prior to the Effective Date. The term of this Agreement will begin on January 9, 2024 and continue through October 1, 2025 unless otherwise terminated in accordance with this Agreement.

14. Firm grants to Village, in perpetuity, a license to use the materials, specifications, and other work products of Firm and its consultants for its own purposes. Reuse of any of the materials, specifications or other work products of Firm and its consultants without the written consent of Firm, and/or the consultant, as the case may be, shall be at the risk of the Village and Village agrees to indemnify, defend and hold harmless Firm, and/or its consultant, as the case may be, from all claims, damages, and expenses, including attorneys' fees, arising out of such unauthorized reuse. Village shall endeavor to give Firm prior written notice of Village's intent to reuse any work products.

15. Either party may terminate this Agreement for cause upon 24 hours written notice of breach to the other party and for convenience and without cause upon not less than seven days' written notice to the other party. In the event of termination for other than cause, Firm shall be compensated for services performed prior to termination to which Firm is entitled, together with reimbursable expenses then due to which Firm is entitled. The Parties' obligations in Sections 2, 3, 6, 7, 14, and 16 will survive termination of this Agreement.

16. Firm agrees to maintain, without charge to the Village, all records and documents for projects of the Village in compliance with the Freedom of Information Act, 5 ILCS 140/1, et seq., In addition, Firm shall produce records which are responsive to a request received by the Village under the Freedom of Information Act so that the Village may provide records to those requesting them within the timeframe required. If additional time is necessary to compile records in response to a request, then Firm shall so notify the Village and if possible, the Village shall request an extension so as to comply with the Act. In the event that the Village is found to have not complied with the Freedom of Information Act due to Firm's failure to produce documents or otherwise appropriately respond to a request under the Act, then Firm shall indemnify and hold the Village harmless, and pay all amounts determined to be due including but not limited to fines, costs, attorneys' fees and penalties.

17. It is mutually agreed and understood that Firm shall have the full control of the ways and means of performing the work referred to above and that Firm or its employees, representatives or subcontractors are in no sense employees of Village, it being specifically agreed that Firm bears the relationship of an independent Firm to Village.

18. To the extent that the Prevailing Wage Act applies, Firm shall pay and require every subcontractor to pay prevailing wages as established by the Illinois Department of Labor for each craft or type of work needed to execute the contract in accordance with 820 ILCS 130/.01, et seq. ("Act"). Firm shall prominently post the current schedule of prevailing wages at the Contract site and shall notify immediately in writing all of its subcontractors, of all changes in the schedule of prevailing wages.

Any increases in costs to Firm due to changes in the prevailing rate of wage during the terms of any contract shall be at the expense of Firm and not at the expense of the Village. The change order shall be computed using the prevailing wage rates applicable at the time the change order work is scheduled to be performed. Firm shall be solely responsible to maintain accurate records as required by the Act and to obtain and furnish all such certified records to Village as required by the Act. Firm shall be solely liable for paying the difference between prevailing wages and any wages actually received by laborers, workmen and/or mechanics engaged in the work and in every way defend and indemnify Village against any claims arising under or related to the payment of wages in accordance with the Act. The Illinois Department of Labor publishes the prevailing wage rates on its website at: <https://www.illinois.gov/idol/Laws-Rules/CONMED/Pages/Rates.aspx>. Firm is advised that the Department revises the prevailing wage rates and Firm has an obligation to check the Department's web site for revisions.

19. All payments made by the Village to Firm for work or services rendered under this Agreement shall be made pursuant to the Local Government Prompt Payment Act, 50 ILCS 505/1, et seq.

20. This Agreement shall be in full force and effect from the Effective Date until such time as it is terminated by Village.

21. Any conflicts between the text of this document and its exhibits shall be resolved in favor of this Agreement. Capitalized terms in exhibits are those in this Agreement, unless specifically defined in an exhibit.

22. This Agreement's recitals and all exhibits attached to this Agreement are incorporated as though fully set forth in this Section.

IN WITNESS WHEREOF, the Village and Firm have caused this Agreement to be executed by their duly authorized representatives as of the Effective Date.

VILLAGE:

ATTEST:

VILLAGE OF WILLOWBROOK

Village Clerk

Mayor

FIRM:

MALLON & ASSOCIATES, INC.,
an Illinois corporation

By: _____

Its: _____

EXHIBIT A

SCOPE OF SERVICES

Firm will provide a comprehensive set of skills and act as the Village's economic development agent to facilitate complicated development programs, evaluate public/private partnership agreement terms, review *pro formas*, and successfully negotiate with tenants and property owners, in addition to conducting market and demographic research, utilize wide-reaching business and retail connections within the regional market place to recruit new businesses to the Village. The Village will compensate Firm for development services according to the schedule provided in **Exhibit B**. The Village will compensate Firm for brokerage services according to the exclusive brokerage agreement in **Exhibit C**.

The Village's primary goals and objectives for the Scope of Services are to have Firm:

- Assess the Village to determine retail and restaurant opportunities that would be appropriate and successful given the overall demographics and competition;
- Meet and work with community stakeholders on identifying and attracting retail stores and restaurants to in the Village; and
- Serve as a development agent and assist in identifying and facilitating redevelopment opportunities within the Village.

EXHIBIT B

PAYMENT

Scope of Services

For the Scope of Services, the Village will pay Firm a monthly flat fee of \$5,000.00, which includes 15 hours of work. The Village agrees to reimburse Firm for any pre-approved out-of-pocket expenses at a rate of 110% the cost of the expense. Any additional work required and pre-approved by the Village that exceeds the Scope of Services will be billed at a rate of \$350 per hour, plus expenses. Firm will submit invoices to the Village with the monthly flat fee and any pre-approved hourly work beyond the scope of the monthly flat fee.

Bonus for New Businesses

For each new sales tax generating businesses that Firm recruits to the Village, meaning that Firm provided material assistance and support in attracting the business to open in the Village (“**New Business**”), that opens for business during the term of the Agreement, the Village will pay Firm bonus payments as follows:

A. **One-Time Bonus.** The Village will pay the Firm a one-time bonus payment equal to 5% of the anticipated annual sales tax revenue to be collected by the Village in the first year of the New Business. The payment will be made when the agreement is finalized.

B. **Ongoing Bonus.** The Village will pay Firm five additional bonus payments equal to a percent share of the actual annual sales tax revenue collected by the Village on a declining scale from 5% to 1% over the first five-year period after the New Business opens. Each payment will be made within two months after the January 1 following each year.

C. **Sales Tax.** “Sales tax,” for purposes of this **Exhibit B**, means those taxes imposed and collected by the State of Illinois pursuant to the Retailer’s Occupation Tax Act, 35 ILCS 120/1 *et seq.*, as amended, the Service Occupation Tax Act, 35 ILCS 115/1 *et seq.*, as amended, the Home Rule Municipal Retailers’ Occupation Tax Act, 65 ILCS 5/8-11-1, as amended, and the Home Rule Municipal Service Occupation Tax Act, 65 ILCS 5/8-11-5, as amended, as actually collected by the Village.

D. **Summary.** The table below summarizes the bonus payments for each New Business:

Year	Rate
One-Time Bonus	5% of estimated annual sales tax revenue to be collected by Village
Year 1	5% of actual annual sales tax revenue collected by Village
Year 2	4% of actual annual sales tax revenue collected by Village
Year 3	3% of actual annual sales tax revenue collected by Village
Year 4	2% of actual annual sales tax revenue collected by Village
Year 5	1% of actual annual sales tax revenue collected by Village

EXHIBIT C

EXCLUSIVE BROKER AGREEMENT

(attached)

MALLON AND ASSOCIATES, INC.

A REAL ESTATE AND DEVELOPMENT COMPANY

Exclusive Customer Brokerage Agreement

1. PARTIES: Village of Willowbrook ("Village") hereby grants **Mallon and Associates, Inc.** ("Broker") the exclusive right to work with and assist Village in locating and negotiating the acquisition and leasing of suitable real property as described below. The term "acquire" or "acquisition" includes any purchase, option, exchange, lease or other acquisition of an ownership or equity interest in real property.

2. TERM: The term of this Agreement will begin on January 9, 2024, and will terminate on October 1, 2025 ("Termination Date"), unless Broker and Village are actively engaged in locating acceptable Property, in which case this Agreement will extend on a month-to-month basis. If Village enters into an agreement to acquire property that was presented by Broker prior to the Termination Date, this Agreement will continue in effect until that transaction has closed or otherwise concluded.

3. PROPERTY: Village is interested in acquiring or developing real property for retail and restaurant opportunities as follows or as otherwise acceptable to Village ("Property"):

Village of Willowbrook Municipal Boundaries

4. BROKER'S OBLIGATIONS:

- (a) Broker Assistance. Broker will use Broker's professional knowledge and skills; assist Village in determining Village's financial capability and financing options; discuss property requirements and assist Village in locating and viewing suitable properties; assist Village to contract for property; may engage real estate professionals from other firms to assist Broker in researching and/or acquiring property and will pay said other professionals from compensation below; cooperate with real estate licensees working with the seller or landlord, if any, to effect a transaction. Village understands that even if Broker is compensated by a seller or a real estate licensee who is working with a seller, such compensation does not compromise Broker's duties to Village.
- (b) Other Village. Village understands that Broker may work with other prospective Villages.
- (c) Indemnifying and holding Village harmless from and against all losses, damages, costs and expenses of any kind, including attorney's fees, and from liability Village incurs due to Broker's acts or omissions.

5. VILLAGE'S OBLIGATIONS: Village agrees to cooperate with Broker in accomplishing the objectives of this Agreement, including:

- (a) Conducting all negotiations and efforts to locate suitable property only through Broker and referring to Broker all inquiries of any kind from real estate licensees, property owners or any other source. If Village contacts or is contacted by a seller or a real estate licensee who is working with a seller or views a property unaccompanied by Broker, Village, will, at first opportunity, advise the seller or real estate licensee that Village is working with and represented exclusively by Broker.
- (b) Indemnifying and holding Broker harmless from and against all losses, damages, costs and expenses of any kind, including attorney's fees, and from liability Broker incurs acting on Village's behalf.
- (c) Consulting an appropriate professional for legal, tax, environmental, engineering, foreign reporting requirements and other specialized advice.

6. COMPENSATION: Broker's compensation is earned when, during the term of this Agreement or any renewal or extension, Village or any person acting for or on behalf of Village contracts to acquire real property as specified in this Agreement. **Village will be responsible for paying Broker the amount specified below but will be credited with any amount which Broker receives from a seller or landlord or their agent.**

- (a) Purchase or Exchange: Five (5%) percent of the total purchase price or other consideration for the acquired property, to be paid at closing.

MALLON AND ASSOCIATES, INC.

A REAL ESTATE AND DEVELOPMENT COMPANY

(b) Lease: Five (5%) percent of the gross lease value, to be paid when Village enters into a lease. If Village enters into a lease-purchase agreement, the amount of the leasing fee which Broker receives will be credited toward the amount due Broker for the purchase.

(c) In no instance shall the amount due Broker be less than Five Thousand Dollars (\$5,000.00).

7. PROTECTION PERIOD: 180 days after Termination Date.

8. EARLY TERMINATION: Village may terminate this Agreement at any time by written notice to Broker but will remain responsible for paying Broker's compensation if, from the Termination Date plus Protection Period, Village contracts to acquire any property which was presented to Village by Broker. Broker may terminate this Agreement at any time by written notice to Village, in which event Village will be released from all further obligations under this Agreement.

9. DISPUTE RESOLUTION: Any dispute between Village and Broker will be mediated. If a settlement is not reached in mediation, the matter will be submitted to binding arbitration in accordance with the rules of the American Arbitration Association or other mutually agreeable arbitrator.

10. ASSIGNMENT; PERSONS BOUND: Broker may assign this Agreement to another broker. This Agreement will bind and inure to Broker's and Village's heirs, personal representatives, successors, related persons or entities, and assigns.

11. BROKERAGE RELATIONSHIP: Village authorizes Broker to operate as a Transaction Broker. A transaction broker provides a limited form of representation to a buyer, a seller, or both in a real estate transaction but does not represent either in a fiduciary capacity or as a single agent. The duties of the real estate licensee in this limited form of representation include the following: (a) Dealing honestly and fairly; (b) Accounting for all funds; (c) Using skill, care, and diligence in the transaction; (d) Disclosing all known facts that materially affect the value of real property and are not readily observable to the buyer;

(e) Presenting all offers and counteroffers in a timely manner, unless a party has previously directed the licensee otherwise in writing; (f) Limited confidentiality, unless waived in writing by a party. This limited confidentiality will prevent disclosure that the seller will accept a price less than the asking or listed price, that the buyer will pay a price greater than the price submitted in a written offer, of the motivation of any party for selling or buying property, that a seller or buyer will agree to financing terms other than those offered, or of any other information requested by a party to remain confidential; and

(g) Any additional duties that are mutually agreed to with a party.

Date: January 8, 2024

Date: _____

Authorized Village Signatory:

Broker: _____

Title: Mayor

Title: Managing Partner

Phone: (630) 323-8215
Address: 835 Midway Drive
Willowbrook, IL 60127
E-mail: shalloran@willowbrook.il.us

Phone: (708) 897-1689

Notice Address:

Mallon and Associates, Inc.

105 Christina Circle

Wheaton, IL 60189

Attn: Michael Mallon

E-mail: mike.mallon@malloninc.com



BOARD OF TRUSTEES MEETING

AGENDA ITEM NO: 8.**DATE: January 8, 2024****SUBJECT:****POLICE DEPARTMENT STAFFING:**

- i. AN ORDINANCE AMENDING SECTION 5-1-1 ENTITLED "CREATION AND COMPOSITION OF DEPARTMENT", OF CHAPTER 1, ENTITLED "POLICE DEPARTMENT", OF TITLE 5 ENTITLED "POLICE REGULATIONS", OF THE VILLAGE CODE OF ORDINANCES OF THE VILLAGE OF WILLOWBROOK, ILLINOIS
- ii. A RESOLUTION AUTHORIZING AND DIRECTING THE BOARD OF POLICE COMMISSIONERS (BOPC) OF THE VILLAGE OF WILLOWBROOK TO EFFECT THE ORIGINAL APPOINTMENT OF ONE (1) CANDIDATE TO FILL A VACANCY IN THE RANK OF SERGEANT WITHIN THE VILLAGE POLICE DEPARTMENT

STAFF REPORT

TO: Mayor Trilla and Board of Trustees
FROM: Lauren Kaspar, Chief of Police
THROUGH: Sean Halloran, Village Administrator

PURPOSE AND ACTION REQUESTED

Staff is requesting passage of an ordinance to amend Section 5-1-1 of the Village Code of Ordinances to increase the number of Police Department sergeants from three to four and to additionally authorize the Board of Police Commissioners (BOPC) to promote one candidate to the rank of sergeant.

PREVIOUS ACTION TAKEN

On December 18, 2023, the Village Board approved a resolution adopting a Memorandum of Understanding (MOU) between the Village of Willowbrook and the Illinois Fraternal Order of Police Labor Council to conduct a trial period in which certain patrol officers and sergeants would be assigned to twelve (12) hour shifts, for calendar year 2024 (i.e., January 22, 2024, through January 19, 2025).

BACKGROUND/SUMMARY

In August of 2023, representatives of the Union requested discussing the possibility of implementing a trial period in which the patrol division would be assigned to work twelve (12) hour shifts. After several meetings with Village staff, to discuss the impacts of twelve (12) hour shifts, it was determined that exploring a twelve (12) hour shift trial period would be beneficial.

Village staff and legal counsel drafted options for an alternative twelve (12) hour work schedule that would provide both employees and administration with the benefits afforded by such a schedule. After the options were drafted, staff met with Union representatives and provided them with the information to bring back to the members of the Union.

On October 23, 2023, the members of the Union voted to accept the options as provided by Village staff and expressed their desire to draft a Memorandum of Understanding between the Village of Willowbrook and the Illinois Fraternal Order of Police Labor Council to conduct a trial period in which certain patrol officers and



sergeants would be assigned to twelve (12) hour shifts, for calendar year 2024 (i.e., January 22, 2024 through January 19, 2025).

On December 18, 2023, the Village Board approved a resolution adopting a Memorandum of Understanding (MOU) between the Village of Willowbrook and the Illinois Fraternal Order of Police Labor Council to conduct a trial period in which certain patrol officers and sergeants would be assigned to twelve (12) hour shifts, for calendar year 2024 (i.e., January 22, 2024, through January 19, 2025).

Currently, with the department manpower assigned 8-hours shifts, there are three patrol shifts with one sergeant assigned to each. With the transition to 12-hour shifts, there will be four patrol shifts and only three sergeants. Staff believes that it is prudent to have the fourth shift managed by a sergeant and not a designated officer in charge due to potential liability factors. For that reason staff is proposing the following change be made to amend section 5-1-1 entitled "Creation and Composition of Department", of Chapter 1, entitled "Police Department", of Title 5 entitled "Police Regulations", of the Village Code of Ordinances of the Village of Willowbrook, Illinois:

Current Language

5-1-1: CREATION AND COMPOSITION OF DEPARTMENT:

There is hereby created a Police Department, an executive department of the Village. The Police Department shall consist of one (1) Chief of Police, two (2) Deputy Chiefs, **three (3) Sergeants** and members in such numbers as may be provided from time to time by the Mayor and Board of Trustees for a total Department composition not to exceed twenty-seven (27) members. (Ord. 18-O-29, 11-12-2018; amd. Ord. 20-O-35, 8-17-2020; Ord. 21-O-54, 12-20-2021; Ord. 22-O-24, 6-13-2022)

Proposed Language

5-1-1: CREATION AND COMPOSITION OF DEPARTMENT:

There is hereby created a Police Department, an executive department of the Village. The Police Department shall consist of one (1) Chief of Police, two (2) Deputy Chiefs, **four (4) Sergeants** and members in such numbers as may be provided from time to time by the Mayor and Board of Trustees for a total Department composition not to exceed twenty-seven (27) members. (Ord. 18-O-29, 11-12-2018; amd. Ord. 20-O-35, 8-17-2020; Ord. 21-O-54, 12-20-2021; Ord. 22-O-24, 6-13-2022)

In the first part of this agenda item, the Village Board will vote on an Ordinance amending s Village Code of Ordinances of the Village of Willowbrook, Illinois in which a fourth sergeant position may be created within the department. The ensuing resolution will allow the BOPC to effect that promotion.

FINANCIAL IMPACT

With the proposed changes, staff will not be adding additional personnel to the Village, however there will be salary cost increases with promotion. Personnel costs associated with the promotion of a fourth sergeant to cover the extra squad would be the salary difference plus officer in charge stipend between the officer being promoted and the current sergeant salary. (Approximately \$16,000/year depending on the Board of Police Commissioners appointment).

RECOMMENDED ACTION:

Staff recommends passing the ordinance to increase the Police Department number of sergeants to four and adopt the resolution authorizing the BOPC to appoint one candidate to the rank of sergeant.

ORDINANCE NO. 24-O

AN ORDINANCE AMENDING SECTION 5-1-1 ENTITLED “CREATION AND COMPOSITION OF DEPARTMENT”, OF CHAPTER 1, ENTITLED “POLICE DEPARTMENT”, OF TITLE 5 ENTITLED “POLICE REGULATIONS”, OF THE VILLAGE CODE OF ORDINANCES OF THE VILLAGE OF WILLOWBROOK, ILLINOIS

BE IT ORDAINED by the Mayor and Board of Trustees of the Village of Willowbrook, DuPage County, Illinois, that Section 5-1-1 Entitled “Creation and Composition of Department”, of Chapter 1 entitled “Police Department”, of Title 5 Entitled “Police Regulations”, of the Village Code of Ordinances of the Village of Willowbrook, DuPage County, Illinois, as amended, is hereby further amended in its entirety to read as follows:

SECTION 1.

“5-1-1: Creation and Composition of Department:

There is hereby created a Police Department, an executive department of the Village. The Police Department shall consist of one (1) Chief of Police, two (2) Deputy Chiefs, four (4) Sergeants and members in such numbers as may be provided from time to time by the Mayor and Board of Trustees for a total Department composition not to exceed twenty-seven (27) members.”

SECTION 2. Any ordinance or portion of any ordinance in conflict with the provisions of this Ordinance is expressly repealed solely to the extent of said conflict.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

SECTION 3. This Ordinance shall be in full force and effect upon and after its passage, approval and publication in accordance with law.

PASSED and APPROVED this 8th day of January, 2024 by a ROLL CALL VOTE as follows:

AYES: _____

NAYS: _____

ABSTENTIONS: _____

ABSENT: _____

APPROVED:

Frank A. Trilla, Mayor

ATTEST:

Deborah A. Hahn, Village Clerk

RESOLUTION NO. 24-R-_____

**A RESOLUTION AUTHORIZING AND DIRECTING THE BOARD OF POLICE
COMMISSIONERS (BOPC) OF THE VILLAGE OF WILLOWBROOK TO EFFECT
THE ORIGINAL APPOINTMENT OF ONE (1) CANDIDATE TO FILL A VACANCY IN
THE RANK OF SERGEANT WITHIN THE VILLAGE POLICE DEPARTMENT**

BE IT RESOLVED by the Mayor and Board of Trustees of the Village of Willowbrook, DuPage County, Illinois, that the Board of Police Commissioners (BOPC) is hereby authorized and directed to effect the original appointment of one (1) candidate to fill a vacancy in the rank of Sergeant within the Willowbrook Police Department.

This Resolution shall be in full force and effect upon its passage and approval, as required by law.

PASSED and APPROVED this 8th day of January, 2024 by a ROLL CALL VOTE as follows:

AYES: _____

NAYS: _____

ABSTENTIONS: _____

ABSENT: _____

APPROVED:

Frank A. Trilla, Mayor

ATTEST:

Deborah A. Hahn, Village Clerk



BOARD OF TRUSTEES MEETING

AGENDA ITEM NO: 9.**DATE: January 8, 2024****SUBJECT:**

A RESOLUTION APPROVING AND AUTHORIZING THE MAYOR TO EXECUTE AND THE AND VILLAGE CLERK TO ATTEST TO A THREE (3) YEAR AGREEMENT WITH ADVANCE SWEEPING SERVICES, INC. TO PROVIDE STREET SWEEPING SERVICES IN THE VILLAGE OF WILLOWBROOK

STAFF REPORT

TO: Mayor Trilla and Board of Trustees
FROM: Rick Valent, Director of Public Works
THROUGH: Sean Halloran, Village Administrator

PURPOSE AND ACTION REQUESTED

Staff requests that the Village Board approve a multi-year agreement with Advance Sweeping Services, Inc. for street sweeping services.

BACKGROUND/SUMMARY

On November 13, 2023, Request for Bids (RFB) for street sweeping services was advertised to the public. The RFB process was a first for this service while being coordinated jointly with the Villages of Willowbrook, Burr Ridge and Clarendon Hills, and the City of West Chicago. The reason behind the multi-municipality RFB process is to present an economy of scale to potential bidders, providing them with opportunities for increased revenues as well as reduced costs, which the bidders will in turn extend in lower pricing. Each municipality would then have the right to review and independently approve or reject the bid award and execute their own agreement.

The structure of the agreement between the municipality and the contractor is for a term of three (3) years from the date of award. The municipality reserves the right to renew the agreement for two (2) additional one (1) year terms, subject to acceptable performance by the contractor. The contractor may seek an escalated percentage price after the initial term that must be submitted ninety (90) days in advance of the end of the annual contract period. At the end of the contract term, the municipality reserves the right to extend the agreement for a period of up to sixty (60) days in order to execute a new agreement.

One bid was received on December 7, 2023. The terms below were specific to the Village of Willowbrook.

Municipality	Estimated Quantity of Sweeps	Unit Cost	Extended Cost	Total Annual Cost
Willowbrook	5	\$2,391.40	\$11,957.00	\$11,957.00

FINANCIAL IMPACT

Staff budgeted \$7,000 for street sweeping services in the 2023-2024 and will remain under budget for this fiscal year. However, costs will increase based on the estimated quantity of sweeps in the next fiscal year.

RECOMMENDED ACTION:

Staff requests the Village Board approve a multi-year agreement with Advance Sweeping Services, Inc. for street sweeping services in the amount of \$11,957.00 annually.

Street Sweeping RFP

Municipality	Estimated Quantity of Sweeps	Unit Cost	Extended Cost	Total Annual Cost
Burr Ridge	6	\$5,652.40	\$33,914.40	\$33,914.40
West Chicago	24	\$12,065.70	\$289,576.80	\$289,576.80
Willowbrook	5	\$2,391.40	\$11,957.00	\$11,957.00

Clarendon Hills - CBD (A)	Cost
April	\$978.30
May	\$1,087.00
June	\$1,087.00
July	\$1,087.00
August	\$1,087.00
September	\$1,087.00
October	\$1,087.00
November	\$1,087.00
December	\$543.50

Clarendon Hills - Additional Streets (B)	Cost
May	\$543.50
June	\$543.50
July	\$543.50
August	\$543.50
September	\$543.50
October	\$543.50
November	\$543.50

Clarendon Hills - Metra (C)	Cost
June	\$543.50

Clarendon Hills - As Needed (D)	Cost (Hourly Rate)
Emergency	N/A

RESOLUTION NO. 23-R-_____

**A RESOLUTION APPROVING AND AUTHORIZING THE MAYOR TO EXECUTE
AND THE VILLAGE CLERK TO ATTEST TO A THREE (3) YEAR
AGREEMENT WITH ADVANCE SWEEPING SERVICES, INC. TO PROVIDE
STREET SWEEPING SERVICES IN THE VILLAGE OF WILLOWBROOK**

WHEREAS, the Village sought competitive bids in the Village of Willowbrook for street sweeping services (the “Project”); and

WHEREAS, the bids received were publicly opened and reviewed by Village staff on December 7, 2023 at 11:00 a.m.; and

WHEREAS, upon review of the bids received by the Village, the Village has determined that the lowest responsible bidder for the Project is Advance Sweeping Services, Inc; and

WHEREAS, the Village has determined that it is in the best interest of the Village to enter into a three (3) year agreement with Advance Sweeping Services, Inc. for street sweeping services at the costs, and utilizing the equipment and manpower, all as set forth in Advance Sweeping Services, Inc.’s Bid Response dated November 15, 2023.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Board of Trustees of the Village of Willowbrook, DuPage County, Illinois, that the Mayor is authorized to execute, and the Village Clerk is authorized to attest to, that certain Agreement with Advance Sweeping Services, Inc., all as set forth upon the costs and terms set forth in the attached Agreement and Response to Bid, attached hereto as Exhibit "A" and made a part hereof, which Agreement is hereby approved.

PASSED and APPROVED this 8th day of January, 2024, by a ROLL CALL VOTE as follows:

AYES: _____

NAYS: _____

ABSTENTIONS: _____

ABSENT: _____

APPROVED:

Frank A. Trilla, Mayor

ATTEST:

Deborah A. Hahn, Village Clerk

EXHIBIT “A”

Agreement and Response to Bid for Street Sweeping Services Between Advance Sweeping Services, Inc. and the Village of Willowbrook

**THREE (3) YEAR AGREEMENT FOR STREET SWEEPING SERVICES BETWEEN
ADVANCE SWEEPING SERVICES, INC. AND
THE VILLAGE OF WILLOWBROOK**

This Agreement, dated this ____ day of January, 2024, by and between ADVANCE SWEEPING SERVICES, INC. (the "CONTRACTOR"), and the VILLAGE OF WILLOWBROOK (the "VILLAGE") and in consideration of the mutual covenants contained herein, agree as follows:

RECITALS

WHEREAS, the VILLAGE sought competitive bids for street sweeping services; and

WHEREAS, CONTRACTOR has submitted a bid acceptable to the VILLAGE; and

WHEREAS, the VILLAGE desires to contract with CONTRACTOR and CONTRACTOR desires to contract with the VILLAGE for the purpose of providing said street sweeping services in the VILLAGE, as set forth in CONTRACTOR's Bid Response, including all schedules, exhibits and maps.

NOW THEREFORE, in consideration of the promises and the mutual covenants herein set forth, and other good and valuable consideration, the sufficiency of which is hereby mutually acknowledged, it is agreed as follows:

1. DURATION OF AGREEMENT

CONTRACTOR agrees to furnish and provide all labor and equipment designated necessary to provide street sweeping services for municipal roads and streets in the VILLAGE for five (5) cycles, in each year of the this three (3) year Agreement, with the option to extend for two (2) additional one (1) year terms, subject to acceptable performance by the contractor, commencing in May, 2024, all as set forth in CONTRACTOR's Bid Response, attached hereto as Exhibit "A" and expressly made a part hereof, as if each and every term and condition contained in CONTRACTOR's Bid Response was repeated verbatim herein.

2. CONTRACTOR CHARGE

The VILLAGE shall annually pay CONTRACTOR the total sum of \$11,957.00, payable at five (5) unit costs of \$2,391.40, as devoted in the Bid Pricing Tables for the Village, at the rate as set forth on Exhibit "A", attached hereto and made a part hereof, for all work performed, labor and equipment used. Payment shall be in accord with the provisions of the Illinois Local Government Prompt Payment Act (50 ILCS 505/1, *et seq.*).

3. SPECIFICATIONS FOR STREET SWEEPING SERVICES

A. CONTRACTOR shall perform street sweeping services in compliance and in accord with the specifications of the Village of Willowbrook and the scope of work and general conditions set forth and detailed on pages thirty-four (34) through thirty-nine (39), inclusive of CONTRACTOR's Response to Bid.

4. INDEMNIFICATION

A. To the fullest extent permitted by law, CONTRACTOR agrees to and shall indemnify and hold harmless the VILLAGE, its officers, officials, agents, volunteers, and employees from and against all injuries, death, claims, damages, losses, and expenses, including, but not limited to, attorneys' fees, which may accrue against the VILLAGE, arising out of or resulting from the services or performance of the work to be provided by CONTRACTOR to the VILLAGE, as detailed herein, provided that such claim, damage, loss or expense is attributable to bodily injury, sickness, disease or death, or the injury to or destruction of extent caused by negligent or willful acts or omissions of CONTRACTOR, subcontractor, or anyone directly or indirectly employed or contracted by CONTRACTOR. Such obligation shall not be construed to negate, abridge, or reduce other rights or obligations to indemnify, which would otherwise exist as to a party or person described in this paragraph. Sickness or injury to employees of CONTRACTOR that arise out of and in the course of the CONTRACTOR's employee's employment shall be subject to the provisions of the Illinois Workers Compensation Act and Occupational Diseases Act and shall be the sole responsibility of CONTRACTOR. CONTRACTOR shall, at its own expense, satisfy and discharge the same.

B. In claims against any person or entity indemnified under this paragraph by an employee or agent of CONTRACTOR or subcontractor, or anyone directly or indirectly employed by the CONTRACTOR or subcontractor, the indemnification obligation under this paragraph shall not be limited by a limitation on amount of type of damages, compensation or benefits payable by or for CONTRACTOR under the Workers' Compensation Act, disability benefits acts or other employee benefit acts.

C. CONTRACTOR understands and agrees that any insurance policies required by this Agreement, and/or as set forth in Exhibit "A" attached hereto, or otherwise provided by CONTRACTOR, shall in no way limit the responsibility to indemnify, keep and save harmless and defend the

VILLAGE, its officers, officials, agents, volunteers, and employees, as herein provided.

D. CONTRACTOR expressly understands and agrees that any performance bond or insurance policies provided by this Agreement, or otherwise provided by CONTRACTOR, shall in no way limit the responsibility to indemnify, keep and save harmless and defend the VILLAGE, its officials, employees, agents and volunteers, has herein provided.

5. INSURANCE

CONTRACTOR shall procure and maintain, for the duration of this Agreement, insurance, the minimum insurance coverages, against claims for injuries to persons or damage to property which may arise from or in connection with the performance of services provided by CONTRACTOR, its agents, representatives, employees or subcontractors, as set forth and detailed on pages twenty-nine (29) and thirty (30) of CONTRACTOR's Bid Response.

6. EMPLOYMENT PRACTICES

A. During the performance of the services contemplated by the Agreement, CONTRACTOR hereby agrees as follows:

1. CONTRACTOR shall not discriminate against any employee or applicant for employment because of race, color, religion, sex, marital status, national origin or ancestry, age, physical or mental handicap, unrelated to ability, or unfavorable discharge from military service; and, further, that it will examine all job classifications to determine if minority persons or women are underutilized and will take appropriate affirmative action to rectify any such underutilization.
2. If CONTRACTOR hires additional employees in order to perform this Agreement or any portion hereof, CONTRACTOR will determine the availability (in accordance with the Department's Rules and Regulations) of minorities and women in the area(s) from which it may reasonably recruit and it will hire for each job classification for which employees are hired in such a way that minorities and women are not underutilized.
3. In all solicitations or advertisements for employees placed by it or on its behalf, it will state that all applicants will be affected equal opportunity without discrimination because of race, color, religion, sex, marital status, national origin or ancestry, age, physical or mental handicap unrelated to ability, or an unfavorable discharge from military service.

4. CONTRACTOR shall send to each labor organization or representative of workers with which it has or is bound by a collective bargaining or other agreement or understanding, a notice advising such labor organization or representative of CONTRACTOR'S obligations under the Illinois Human Rights Act and the Department's Rules and Regulations. If any such labor organization or representative fails or refuses to cooperate with and comply with such Act and Rules and Regulations, CONTRACTOR will promptly so notify the Illinois Department of Human Rights and the contracting agency and will recruit employees from other sources when necessary to fulfill its obligations thereunder.
5. CONTRACTOR shall submit reports as required by the Illinois Department of Human Rights, Rules and Regulations, and furnish all relevant information as may, from time to time, be requested by the department or contracting agency, and in all respects comply with the Illinois Human Rights Act and the Department's Rule and Regulations.
6. CONTRACTOR shall not maintain or provide for its employees segregated facilities at any of its establishments, and shall not permit its employees to perform their services at any location, under its control, where segregated facilities are maintained. As used in this section, the term "segregated facilities" means any waiting rooms, work areas, restrooms and washrooms, restaurants and other eating areas, time clocks, locker rooms and other storage or dressing areas, parking lots, drinking fountains, recreation or entertainment areas, transportation, and housing facilities provided for employees which are segregated by explicit directive or are in fact segregated on the basis of race, creed, color, or national origin because of habit, location custom, or otherwise.

7. **DAMAGE TO PROPERTY**

CONTRACTOR shall promptly repair and/or replace, at its sole cost and expense, all private or public property damage caused or resulting from its wilful or negligent actions while performing any work under this Agreement. In addition, CONTRACTOR shall be responsible for the full value of replacing mailboxes that are knocked down due to CONTRACTOR's wilful or negligent act (i.e., driving off the road into the mailbox or backing into the mailbox).

Damaged mailboxes shall have immediate, temporary repair to assure mail delivery pending permanent repair.

CONTRACTOR shall repair or replace damaged property within ten (10) days of oral or written notification from the VILLAGE.

In the event CONTRACTOR fails to make any repairs in a timely manner, the VILLAGE shall have the right to have any damage corrected and deduct the cost of same from any payments due and owing CONTRACTOR under the terms of this Agreement.

8. DRUG-FREE WORKPLACE

CONTRACTOR shall provide a drug-free workplace by:

A. Publishing a statement:

1. Notifying employees that the unlawful manufacture, distribution, dispensation, possession or use of a controlled substance, including cannabis, is prohibited in CONTRACTOR'S workplace.
2. Specifying the actions that will be taken against employees for violations of such prohibition.
3. Notifying the employee that, as a condition of employment on this Agreement, the employee will:
 - a. Abide by the terms of the statement; and
 - b. Notify the employer of any criminal drug statute conviction for a violation occurring in the work place no later than five (5) days after such conviction.

B. Establishing a drug-free awareness program to inform employees about:

1. The dangers of drug abuse in the workplace;
2. CONTRACTOR'S policy of maintaining a drug-free workplace;
3. Any available drug counseling, rehabilitation, and employee assistance program; and
4. The penalties that may be imposed upon employees for drug violation.

C. Making it a requirement to give a copy of the statement required by Subparagraph 11 (A) to each employee engaged in the performance of the Agreement, and to post the statement in a prominent place in the workplace.

- D. Notifying the VILLAGE within ten (10) days after receiving notice under Subparagraph 12 (A) 3 (b) from an employee or otherwise receiving actual notice of such conviction.
- E. Imposing a sanction on, or requiring the satisfactory participation in a drug abuse assistance or rehabilitation program, by any employee who is convicted, as required by 30 ILCS 580/5.
- F. Assisting employees in selecting a course of action, in the event drug counseling treatment and rehabilitation is required, and indicating that trained referral team is in place.
- G. Making a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

9. CERTIFICATIONS

- A. CONTRACTOR shall submit to the VILLAGE a certification that:
 - 1. CONTRACTOR is not delinquent in the payment of taxes to the Illinois Department of Revenue in accordance with 65 ILCS 5/11-42.1-1;
 - 2. CONTRACTOR is not barred from contracting as a result of a violation of either section 33D-3 (bid-rigging) or 33E-4 (bid-totaling) of the Criminal Code of 1961 (720 ILCS 5/33 E-3 and 5/33 E-4);
 - 3. CONTRACTOR maintains and will maintain a drug-free workplace in accordance with the Drug Free Workplace Act (30 ILCS 580/1, *et seq.*)
 - 4. CONTRACTOR provides equal employment opportunities in accordance with the Illinois Human Rights Act (775 ILCS 580/1, *et seq.*); and

10. NON-PERFORMANCE

In the event CONTRACTOR breaches any term of this Agreement or fails to perform its obligations under the terms of this Agreement in a timely and good workman-like manner, the VILLAGE reserves the right to receive the services of a replacement contractor, and Advance Sweeping Services, Inc. shall be liable to the VILLAGE for any and all increased costs for street sweeping services in excess of the rates set forth on Exhibit "A", attached hereto and made part hereof.

11. NOTICE

Any notice or statement by any party shall be deemed to be sufficiently given (unless otherwise stated) if delivered in person, sent by United States registered or certified mail, postage prepaid, return receipt requested, or sent by overnight delivery service (*e.g.*, Federal Express) to the notified party at its address as set forth herein:

If to Contractor: Advance Sweeping Services, Inc.
577 N. King Muir Road
Lake Forest, Illinois 60045
Attn: Scott Bloom

These addresses shall remain in effect unless another address is substituted by written notice.

12. SOLE AGREEMENT

This Agreement, Exhibit "A", CONTRACTOR's Proposal and Bid Response (including Village Street Cleaning Location Map), attached hereto and made a part hereof, as if fully recited herein, shall constitute the sole agreement of the parties relating to street sweeping in the VILLAGE. Neither party will be bound by any statements, warranties, or promises, oral or written, unless such statements, warranties, or promises are set forth specially in this Agreement.

13. SEVERABILITY

This Agreement shall be governed in all respects by the laws of the State of Illinois. If any word, clause, phrase, provision, or portion of this Agreement or the application thereof to any person or circumstances shall be invalid or enforceable under applicable law, such event shall not affect, impair or render invalid or unenforceable the remainder of this Agreement nor any other clause, phrase, provision, or portion hereof to other persons or circumstances.

14. WAIVER OF BREACH

No term of this Agreement shall be deemed waived, nor shall any breach be deemed excused unless the waiver is in writing and signed by the party claimed to have waived. Furthermore, any consent to or waiver of a breach will not constitute consent to or waiver of or excuse of any other different or subsequent breach.

15. ENFORCEMENT

The parties expressly agree that any action brought to enforce the terms of this Agreement, or arising out of the parties' relationship, shall be brought in the Circuit Court of DuPage County, Illinois, and hereby waive any arguments concerning jurisdiction or forum non-convenience.

16. ASSIGNMENT

This Agreement shall be binding on the parties and their respective successors and assigns. Neither party shall assign this Agreement without the prior written consent of the other party.

17. AMENDMENT

This Agreement shall not be amended or modified other than in writing signed by both parties.

18. SECTION HEADINGS

The section headings contained in this Agreement are for reference purposes only and do not in any way affect the meaning or interpretation of this Agreement.

19. EFFECTIVE DATE

For purposes of this Agreement, the effective date shall be the date this Agreement is executed by the VILLAGE.

ACCEPTED:
ADVANCE SWEEPING SERVICES, INC.

By: _____
Scott Bloom, its President and
duly authorized agent

Date: _____

EXECUTED by CONTRACTOR in
presence of:

Witness: _____

ACCEPTED:
VILLAGE OF WILLOWBROOK

By: _____
Frank A. Trilla, Mayor

Date: _____

ATTEST:

Deborah A. Hahn, Village Clerk

EXHIBIT “A”

ADVANCE SWEEPING SERVICES, INC.
BID RESPONSE

EXHIBIT “A”

ADVANCE SWEEPING SERVICES, INC.
BID RESPONSE

Advance Sweeping Services, Inc.

577 N. King Muir Rd.
Lake Forest, IL 60045

Proposal Submission in Response to:

RFB Number 003
REQUEST FOR BIDS
FOR STREET SWEEPING SERVICES
FOR THE MUNICIPALITIES OF:
BURR RIDGE, CLARENDON HILLS, WEST CHICAGO, & WILLOWBROOK

Due: December 7, 2023, 11:00 a.m.

Advance Sweeping Services, Inc.

577 N. King Muir Rd.

Lake Forest, IL 60045

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Overview

Advance Sweeping Services, Inc. has been providing street sweeping services since 1985 for private and public sector customers across the greater Chicago area and surrounding municipalities. We currently perform similar sweeping services for customers including the Village of Downers Grove, Village of Oak Park, Metropolitan Water Reclamation District of Greater Chicago (MWRD), and Village of Roselle.

Key Services: Advance Sweeping Services specializes in comprehensive street sweeping solutions tailored to the unique needs of municipal and construction clients. The company's core services include:

Municipal Street Sweeping:

- Advance Sweeping Services is a preferred choice for municipalities looking to maintain clean and debris-free streets. The company employs state-of-the-art mechanical broom and regenerative air CDL-sized street sweepers to ensure thorough cleaning and debris removal.

Construction Street Sweeping:

- Recognizing the importance of clean construction sites, Advance Sweeping Services offers specialized street sweeping services for construction projects. This helps mitigate dust and debris, promoting a safer and more environmentally friendly work environment.

Snow Removal Services:

- In addition to street sweeping, Advance Sweeping Services extends its expertise to snow removal services. Equipped with the necessary resources and experience, the company ensures prompt and effective snow removal to maintain safe and accessible roadways during winter weather conditions.

Fleet Overview: Advance Sweeping Services boasts a modern and diverse fleet of street sweepers, including both mechanical broom and regenerative air CDL-sized machines. The company's fleet is meticulously maintained to ensure peak performance and efficiency. This versatile fleet enables them to handle various types of sweeping and snow removal jobs with precision.

Experience and Expertise: With more than 10 years in the industry, Advance Sweeping Services has honed its expertise in street sweeping and snow removal. The company's experienced team understands the unique challenges associated with municipal and construction sweeping, as well as the importance of maintaining clear roadways during winter months.

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Lake Forest, IL 60045

Commitment to Sustainability: Advance Sweeping Services is committed to environmentally responsible practices. The regenerative air street sweepers in their fleet contribute to reduced dust and particulate matter in the air, aligning with the company's dedication to sustainability.

Client Satisfaction: The company takes pride in its reputation for reliability and customer satisfaction. By consistently exceeding client expectations, Advance Sweeping Services has built lasting relationships with municipalities and construction firms throughout Illinois.

Conclusion: Advance Sweeping Services stands as a leading street sweeping and snow removal provider in Illinois, offering a comprehensive range of services backed by a decade of industry experience. With a modern fleet, a commitment to sustainability, and a focus on client satisfaction, the company continues to be a trusted partner for municipalities, construction projects, and winter weather challenges in the region.

B. Required Submittals: 1. Services Provided

Rating will be based on an assessment of the Contractors' knowledge and understanding of the scope of services and familiarity with the specifications. Provide a narrative demonstrating the exact type and nature of the proposed services and how your firm will accomplish the objectives of the project as outlined in the specifications. This would include a backup plan in the event of an employee's absence. The municipalities Proposal Review Team will evaluate the completeness and reasonableness of the Contractors proposed plan for completing the proposed services. Finally, the Team shall evaluate the Contractors submission of proposed methodologies for meeting the requirements of this proposal.

B.1.1 Knowledge and Understanding of the Scope of Services and Specifications

We understand the street sweeping needs of Willowbrook, Burr Ridge, Clarendon Hills, and West Chicago to be completed on a scheduled basis, once to four times per month depending upon the Village. We also understand the need to sweep some municipal sweeping lots in addition to the residential, arterial, and collector streets as well as alleyways. We did not see any indication of the time of day the sweeping is preferred to occur, typically we recommend sweeping during the nights to limit traffic delays as well as the cars parked on the streets, especially in the downtown business areas. We also understand that disposal responsibilities vary between the Villages, from our review of the scope of work we understand that Burr Ridge and Willowbrook will rely on the Contractor to handle all debris related costs. Clarendon Hills, and West Chicago we believe will be covering the costs of debris disposal.

The challenges involved in sweeping the municipal streets in the greater Chicago area are adverse weather causing delays, heavy debris during the first sweeps after the winter, and delays caused by leaves during the fall. Weather delays are overcome by dispatching additional equipment to catch up on weather delays. Heavy debris during the initial spring cleanup is mitigated by utilizing a mechanical broom sweeper as the lead truck which is effective at breaking up caked on roadways debris, followed by a regenerative air sweeper to pick up the finer particles. Slow downs caused by leaves in the falls are best mitigated by effective communication between us, and the people at each Village responsible for the yearly leaf pickup programs. This helps to ensure that street sweeping can occur as close as possible to the leaf crews servicing an area.

Communication Strategy: Advance Sweeping Services understands the importance of transparent and efficient communication with its municipal clients. To ensure seamless collaboration with the Village of Willowbrook, Burr Ridge, Clarendon Hills, and West Chicago, the company has implemented a robust communication strategy. Regular updates on scheduling, service details, and any relevant information are shared through a dedicated communication channel established with each municipality. Additionally, a designated account manager is assigned to address any immediate concerns and act as a direct point of contact for municipal representatives.

Scheduling and Frequency: The sweeping schedule is meticulously tailored to meet the unique needs of each municipality. Understanding that arterial, collector, alleys, and residential streets require different frequencies of cleaning, Advance Sweeping Services has developed a customized scheduling system. The company coordinates with municipal authorities to establish a sweeping calendar that ensures optimal cleanliness for all types of streets. This includes once to four times per month, depending on the specific requirements of the Village of Willowbrook, Burr Ridge, Clarendon Hills, and West Chicago.

Street Sweeping Execution: Advance Sweeping Services employs a fleet of modern mechanical broom and regenerative air CDL-sized street sweepers to execute the sweeping tasks efficiently. The operational team follows a systematic approach, commencing with arterial streets and progressing through collector streets, alleys, and residential areas. This strategy ensures a thorough and comprehensive cleaning process, leaving no street overlooked. The team adheres to a predefined route and timeline to minimize disruptions and complete the sweeping work within the specified schedule.

Handling Complaints and Feedback: Recognizing the importance of customer satisfaction, Advance Sweeping Services has implemented a structured process for handling complaints and feedback. Municipalities and residents in the Village of Willowbrook, Burr Ridge, Clarendon Hills, and West Chicago can contact us via email or phone to discuss their concerns. The company's customer service team promptly addresses complaints, investigates the issues, and takes corrective action as needed. This proactive approach reflects Advance Sweeping Services' commitment to continuous improvement and ensuring a positive experience for its municipal clients and residents.

Conclusion: In executing its street sweeping services for the Village of Willowbrook, Burr Ridge, Clarendon Hills, and West Chicago, Advance Sweeping Services prioritizes effective communication, tailored scheduling, meticulous execution, and responsive complaint resolution. By aligning its operational plan with the specific needs of each municipality, the company aims to foster strong partnerships, deliver high-quality services, and maintain the cleanliness of arterial, collector, alleys, and residential streets in the communities it serves.

B.2.2 Type and Nature of Proposed Services

B.2.2.1 Accomplishing Project Objectives

The main project objectives are focused on ensuring each Village gets their roads swept to their satisfaction in line with their project schedules. We understand some communication may be needed between the Villages and residents to make them aware that street sweeping will be commencing during a specific time with the goal of reducing parked cars on the roadways. Our goals are to have sufficient labor and equipment to ensure we meet each Villages sweeping scheduled irrespective of weather-related delays. Our typical work crew would involve sending two sweeper trucks to any sweeping requirement, if events occur that indicate our weeks schedule is falling behind and that our sweeping deadline is in jeopardy, we will allocate additional sweeping equipment to the project to catch up and meet the sweeping deadline. Our general strategy is to

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Lake Forest, IL 60045

send more equipment than necessarily needed to complete a job as our priority is to complete each sweeping schedule early so the equipment can be freed up to complete other projects, as well as to mitigate any unforeseen delays.

B.2.2.2 Backup Plan

To ensure all of the sweeping schedules can be met, it is important to have a backup plan in place.

1. Identify Potential Risks: At the start of the project we will identify any potential risks that would lead to schedule delays. These are typically focused on understanding traffic patterns, when vehicles are allowed to park on the street, dealing with adverse weather events, allocating additional equipment for the initial spring cleanup sweeps, and dealing with leaves in the Fall. Potential risks that are internally relevant to Advance sweeping would be equipment failures, and labor disruptions.
2. Contingency Measures for the risks identified above are as follows:
 - a. Traffic flows: schedule sweeping when traffic is at a minimum and when vehicles are least likely to be parked on the roadways. This typically means residential areas are swept during the day, and all downtown, arterial, and commercial areas are swept away during the night.
 - b. Equipment Breakdown: Maintain a backup fleet of street sweeping equipment to quickly replace any malfunctioning machines. Regularly inspect and maintain the equipment to prevent breakdowns.
 - c. Inclement Weather: Monitor weather forecasts and reschedule sweeping operations if severe weather conditions are expected. Allocate additional resources or extend working hours on other days to make up for lost time.
 - d. Labor Disruptions: We are not a unionized company which helps to overcome labor disruptions. We compensate our employees well and offer Health benefits in order to retain staff.
 - d. Unforeseen Circumstances: Establish a communication protocol to promptly address any unforeseen circumstances that may arise during the sweeping process. This may include coordinating with relevant authorities, such as traffic control or emergency services, to ensure smooth operations.
3. Communication and Coordination: Maintain open lines of communication with the Villages and relevant stakeholders to keep them informed about any changes or delays in the sweeping schedules. This will help manage expectations and minimize disruptions.

B. Required Submittals: 2. Qualifications and Experience of Firm

B.2.1 Key Personnel

Provide a narrative describing the role of and introducing each key individual or department in your firm's organization that will be actively involved in the performance of the services requested herein.

Scott Bloom, President: Scott has over 20 years of experience in the street sweeping business and is actively involved in the day-to-day operations of the company. Scott is the single point of contact between any related city officials and Advance Sweeping. Given the importance of this account, Scott would be dealing with each respective Contracting Authorities representative on a day-to-day basis, ensuring the work is completed.

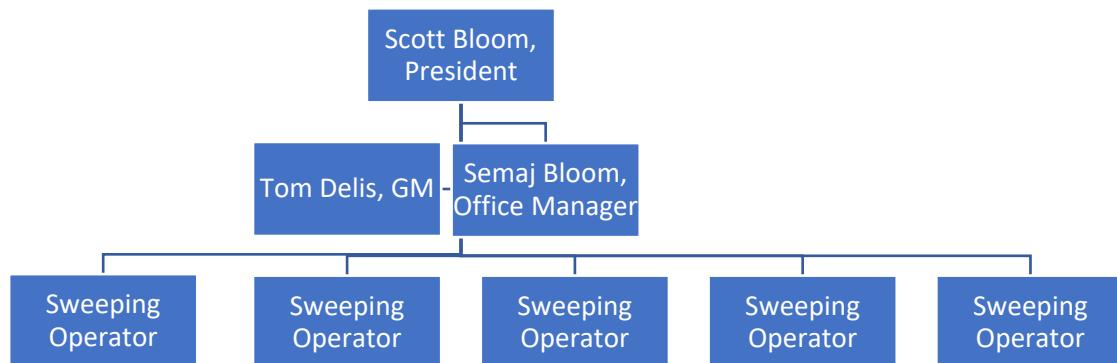
Tom Delis, General Manager: 10 years' experience of street sweeping experience. Tom manages the day to day sweeping operations in the field and is the main point of contact between the president and the sweeping operators.

Semaj Bloom, Office Manager: Semaj has over 10 years' experience as an office manager. She helps coordinate with the drivers on the ground. Semaj also handles all accounts payables, receivables, and internal office paperwork.

Sweeper Operations: We have 10 drivers on staff that can operate our CDL street sweeping trucks, each of which have a minimum of 5 years of experience operating the equipment.

B.2.2 Organization Chart

Provide an organization chart showing functional relationships between the Contractor, sub-contractors (if any), and the Village. Show the lines of communication, authority, and assigned responsibility.



B.2.3 Corporate Experience Statement

Firm shall have a minimum of five (5) years of experience with projects of similar size and scope. Contractor shall describe experience on all projects and contracts of similar size and scope, including scope, tasks performed, and related information. Firm should specifically describe significant implementation challenges and the implemented solutions. Additional points will be given up to the maximum allotted for this item for substantial experience on the same type of project and outstanding performance on previous projects. Little or no experience with the type of project will receive fewer points.

Advance Sweeping has been providing sweeping since 1985, below are our most recent clients in the greater Chicago area that we have been providing similar services.

Project 1: Municipal Street Sweeping for the City of Indianapolis

Sweeping 800 curb miles of arterial, residential, and business district streets. The streets were swept once a month. The majority of the sweeping is done at night. The contract was from 2015 – 2018.

Significant Implementation Challenge and Implemented Solution:

The challenges associated with this contract were managing the size of the city, and proper coordination between the four sweeping trucks which were on the streets each night. The challenges were mitigated by utilizing GPS in our sweeper vehicles that could be tracked in real time by our office, and coordinating with the drivers in real time to ensure schedules were met, and that areas were not double swept.

Project 2: Municipal Street Sweeping for the Village of Oak Park, IL

Sweeping 210 curb miles of arterial, residential, and business district streets. The arterial sections and business district are done twice per month, the residential streets are done once per month. The majority of the sweeping is done at night. Debris is disposed of at dumpers located in the Village maintenance yard. This client has been services since 2022.

Significant Implementation Challenge and Implemented Solution:

The challenges associated with this contract occur between October and November due to the heavy number of leaves. To overcome this, we send in a leaf pickup machine ahead of the sweeper truck to deal with heavy leaves found in Cul de sacs and other residential streets.

Project 3: Municipal Street Sweeping for the Village of Roselle, IL

Sweeping approximately 225 curb miles of village streets 16 times per year. The work includes curbed, non-curbed streets, commuter parking lots, as well as sweeping the wastewater treatment plant parking lot. This client has been serviced since 2021.

Significant Implementation Challenge and Implemented Solution:

The challenges associated with this contract are the strict schedules which are set up for different sections of the village. The sweeping schedules are closely coordinated with the village parking

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Lake Forest, IL 60045

enforcement as vehicles are not permitted to park on certain sections of streets when those streets are scheduled to be swept. Occasionally adverse weather can delay the street sweeping schedules for each week, this is overcome by assigning additional equipment to catch up for any lost days.

Project 4: Street Sweeping for Downers Grove IL

Sweeping 240 curb miles of curbed, and 100 curb miles of non-curbed streets, 12 cycles per year. The business district is 16 curb miles and gets swept 22 times per year. The Village provides a disposal site with dumpsters for our trucks to dispose the debris. The majority of the work is done at night; however the residential areas are done during the day. This client has been serviced since 2022.

Significant Implementation Challenge and Implemented Solution:

Challenges associated with Downers Grove include heavy leaves in the fall which are mitigated using a leaf collection vehicle, as well as assigning additional hand labor to clean up especially dirty sections of the village. Emergency sweeping requests can also be a challenge as the village requires a 2-hour response time, this is mitigated by ensuring we have 24 hours answering service to handle any emergency requests, and we service these requests by re-routing available equipment that are working on other projects to deal with the emergency. Luckily these events are rare, and we are typically working within a close radius to the emergency through our nighttime parking lot cleaning operations and other municipal contracts.

Advance Sweeping Services, Inc.

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Lake Forest, IL 60045

B. Required Submittals: 3. References of the Firm

Please provide a list of all similar projects completed since January 1, 2017. The Contractor shall furnish at a minimum five (5) project references with contact names, titles, telephone numbers, e-mail, and mailing addresses. The Contractor shall also include the name of the project manager/lead that was responsible for each of the referenced clients. Additional points will be given up to the maximum allotted for this item for substantial experience on the same type of projects/contracts and outstanding performance on previous projects. Little or no experience of this type of project will receive fewer points.

*See References on Page 44 of the Bid Submission.

REQUEST FOR BIDS

FOR STREET SWEEPING SERVICES

FOR

THE MUNICIPALITIES OF:

BURR RIDGE, CLARENDON HILLS, WEST CHICAGO, &
WILLOWBROOK



Advertised: November 13, 2023

Due: December 7, 2023, 11:00 a.m.

LEGAL NOTICE

Official notice is hereby given that separate sealed proposals will be received at Village Hall, Village of Willowbrook, 835 Midway Drive., Willowbrook, IL 60527 until 11:00 a.m. local time on December 7, 2023, and then at said office publicly opened and read aloud for the following:

RFB NO: 003

RFB ON: STREET SWEEPING SERVICES

The municipalities of Burr Ridge, Clarendon Hills, West Chicago, and Willowbrook seek assistance from a highly qualified firm to provide Street Sweeping services as described in this Request for Bids (RFB).

Sealed proposals must be received at Village Hall, 835 Midway Drive, Willowbrook, IL, **before December 7, 2023 at 11:00 a.m.** per the requirements stated in the RFP. No late, faxed, or electronic proposals will be accepted.

The municipalities reserve the right to reject or accept any or all proposals and to waive any informalities as deemed in the best interest of the municipalities.

Questions pertaining to the project may be directed to Alex Arteaga at purchasing@willowbrook.il.us no later than November 28, 2023, by 5:00 p.m.

Alex Arteaga

Assistant to the Village Administrator

Village of Willowbrook

Bid Pricing Tables

Base Bid Item #2 – Village of Burr Ridge (see specifications)

Pricing					
	Item	Unit of Measure	Estimated Quantity	Unit Cost	Extended Cost
1	All areas as Noted on Map	Cycle	6	\$ 5652.40	\$ 33,914.40
2	Total Annual Cost	\$ 33,914.40			

Base Bid Item #4 – Village of Clarendon Hills (see specifications)

See pages 27-28 of this RFB.

Base Bid Item #5 – City of West Chicago (see specifications)

Pricing					
	Item	Unit of Measure	Estimated Quantity	Unit Cost	Extended Cost
1	All areas as Noted on Map	Cycle	24	\$ 12,065.70	\$ 289,576.80
2	Total Annual Cost	\$ 289,576.80			

Base Bid Item #6 – Village of Willowbrook (see specifications)

Pricing					
	Item	Unit of Measure	Estimated Quantity	Unit Cost	Extended Cost
1	All streets as Noted on Map	Cycle	5	\$ 2,391.40	\$ 11,957.00
2	Total Annual Cost	\$ 11,957.00			



SUBMISSION INFORMATION

Village of Willowbrook

835 Midway Dr

Willowbrook, IL 60527

INVITATION:

#003

BID OPENING DATE:

December 7, 2023

TIME:

11:00 A.M. Local Time

LOCATION:

Village Hall

COPIES: One (1) original, one (1) copy, and one (1) electronic (USB)

REQUEST FOR PROPOSAL INFORMATION

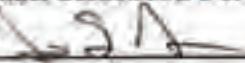
Company Name: Advance Sweeping Services, Inc.

Address: 557 N. King Muir Rd.

City, State, Zip Code: Lake Forest, 60045

THE SECTION BELOW MUST BE COMPLETED IN FULL AND SIGNED

The undersigned hereby certifies that they have read and understand the contents of this solicitation and agree to furnish at the prices shown any or all of the items above, subject to all instructions, conditions, specifications and attachments hereto. Failure to have read all the provisions of this solicitation shall not be cause to alter any resulting contract or to accept any request for additional compensation. By signing this proposal document, the Contractor hereby certifies that they are not barred from proposing on this contract as a result of a violation of either Section 33E-3 or 33E-4 of the Illinois Criminal Code of 1961, as amended.

Authorized Signature:  Company Name: Advance Sweeping Services, Inc.

Typed/Printed Name: Scott Bloom Date: November 15, 2023

Title: President Telephone Number: 219-398-7520

E-mail: scott@advancegroupilc.net Fax Number: _____

PROJECT SPECIFICATIONS

1. INTENT

It is the intent of the Village of Burr Ridge (“Burr Ridge”), the Village of Clarendon Hills (“Clarendon Hills”), the City of West Chicago (“West Chicago”) and the Village of Willowbrook (“Willowbrook”), (collectively the “Municipalities”) to enter into an agreement with a reputable firm (“Contractor”) for non-construction, street sweeping services (“Services”).

Through this joint bid process, the Municipalities are presenting an economy of scale to potential bidders, providing them with opportunities for increased revenues as well as reduced costs, which the bidders will in turn extend to the Municipalities via lower pricing. Willowbrook is conducting the bidding process on behalf of the Municipalities. Each City and Village’s municipal manager or board of trustees/city council as the case may be, will have the right to review and independently approve or reject the bid award and execute the Agreement Acceptance.

2. PROPOSAL PRICE

The Municipalities are requesting pricing for street sweeping with various items for each Municipality. Pricing shall be provided on a per cycle or hour basis. A cycle is defined as complete street sweeping operations within the defined area within the designated timeframe as indicated within the Specifications.

Bidders are required to submit pricing for all base bid items. Bidders must provide pricing for all Municipalities. Failure to provide pricing for all Municipalities could result in disqualification and no further consideration for an award. All pricing is not-to-exceed pricing and includes all labor, transportation costs and equipment necessary to perform the Services. No allowances shall be made for transportation or mobilization costs and routine/standard equipment. The Contractor must provide a completed copy of pages 3 and 27-28 of this RFB.

3. AWARD

Award shall be made on a total lump sum of the base bid for each municipality. Award shall be made to the lowest responsive and responsible bidder who best meets the specifications including financial capacity to perform, experience and qualifications performing similar work, and scheduling based upon the evaluation criteria specified herein.

The Municipalities reserve the right to award the base bid, to award in part or in whole, or not to award, whatever is deemed to be in the best interest of the Municipalities.

No work shall be awarded to a bidder that is in arrears or is in default to any Municipality for any debt or contract, or that has defaulted, as surety or otherwise, upon any obligation to a Municipality, or that has failed to perform satisfactorily any previous contract with, or work for, a Municipality.

4. TERM OF AGREEMENT

The Agreement shall be in effect for three (3) years from date of award. The Municipalities reserve the right to renew the Agreement for two (2) additional one (1) year terms, subject to acceptable performance by the Contractor. At the end of any contract term, the Municipalities

reserve the right to extend this contract for a period of up to sixty (60) days for the purpose of getting a new contract in place.

5. ESCALATION

Written requests for price revisions after the initial term shall be submitted at least ninety (90) days in advance of the annual contract period. Requests must be based upon and include documentation of the actual change in the cost of the components involved in the contract and shall not include overhead, or profit and pursuant to the CPI-All Urban Consumers, Chicago or 2% whichever is less. CPI will be based upon the average of the previous twelve months, non-seasonal adjusted.

6. SPECIFICATIONS/SCOPE OF WORK

See pages 19-34.

7. INVOICES AND PAYMENTS

The Contractor shall submit invoices to each municipality detailing the services provided on a monthly basis. All services shall be invoiced based on unit pricing and quantities used. The Municipality shall only pay for quantities used or ordered. Quantities may be adjusted up or down based on the needs of the Municipality. Payment shall be made in accordance with the Local Government Prompt Payment Act.

Invoices shall be delivered to:

- Burr Ridge: accountspayable@burr-ridge.gov
- Clarendon Hills: Village Manager's Office: Village of Clarendon Hills. 1 N. Prospect Avenue, Clarendon Hills, Illinois 60514.
- West Chicago: City of West Chicago, Attn: Mehul T. Patel, P.E., 475 Main St, West Chicago, IL 60185
- Willowbrook: Village of Willowbrook, Attn AJ Passero, 835 Midway Dr. Willowbrook, IL 60527.

8. CALENDAR OF EVENTS (TENTATIVE AND SUBJECT TO CHANGE)

DATE	ACTIVITY
November 13, 2023	Request for Bids are advertised on the municipal websites.
November 28, 2023	Last day to submit questions and requests for clarification.
December 7, 2023	<i>Deadline for Bid Submission. Bids received after the date and time identified will be returned unopened.</i>

	<p>Submit One (1) original, one (1) copy, and one (1) electronic (USB) copy of the complete/signed proposal by December 7th, 2023 before 11:00 A.M. CST, to:</p> <p>Village of Willowbrook</p> <p>835 Midway Dr, Willowbrook IL 60527</p> <p>RFB # 003</p> <p>RFB ON: STREET SWEEPING SERVICES</p>
TBD	Services Start Date, no earlier than 01/01/2024.

9. ADDITIONAL INFORMATION

Should the Bidder require additional information about this request for bids, submit questions via email to: purchasing@willowbrook.il.us. Questions are required no later than 5:00 P.M. on November 28, 2023.

ANY and ALL changes to these specifications are valid only if they are included by written Addendum from the Village of Willowbrook to All Bidders. No interpretation of the meaning of the plans, specifications or other contract documents will be made orally. Failure of any bidder to receive any such addendum or interpretation shall not relieve the bidder from obligation under this bid as submitted. All addenda so issued shall become part of the bid documents. Failure to request an interpretation constitutes a waiver to later claim that ambiguities or misunderstandings caused a bidder to improperly submit a bid.

The Municipalities recognize that in some cases the information conveyed in this RFB may provide an insufficient basis for performing a complete analysis of the RFB requirements. Prospective bidders are, therefore, requested to make the best possible use of the information provided, without the expectation that the Municipalities will be able to answer every request for further information or that the schedule for receipt and evaluation of bids will be modified to accommodate such request.

INSTRUCTIONS FOR SUBMISSION OF PROPOSAL

1. ADDITIONAL INFORMATION

- A. Definition: The Request for Bids (RFB) process is a method of procurement permitting discussions with responsible contractors and revisions to proposals prior to award of a contract. Proposal openings will occur publicly; however, proposals will be evaluated comprehensively by Village staff. The award will be based on the criteria set forth herein.
- B. Examination of Documents: Prior to submitting a proposal, Contractors are advised to carefully examine the contract documents, project scope and work tasks to be accomplished, specifications, insurance requirements and required affidavits; becoming thoroughly familiar with all conditions, instructions and specifications governing this proposal. If a proposal is accepted, the Contractor shall be responsible for, and the Village will make no allowance for, any errors in the proposal resulting from the Contractors failure or neglect to comply with these instructions.
- C. Form of Proposal: Proposals shall be made in accordance with these instructions. Proposals shall be submitted on the forms provided by the Village. Additional information, as requested by the Village, shall be submitted in accordance with instructions contained within these documents. Failure to execute proposals as required may, at the sole discretion of the Village, be cause for rejection.
- D. Execution of Proposal: Proposals shall be signed by an authorized officer or Manager of the Contractor. If the Contractor is a corporation, the proposal shall bear the name of the corporation, and be signed by the president and secretary of the corporation. Should the proposal be signed by an officer(s) other than the president and secretary of the corporation, the proposal must be accompanied by an affidavit authorizing such officer(s) to bind the corporation.
- E. Incurred Costs: The Village will not be liable in any way for any costs incurred by the Contractor in replying to this Request for Proposal.

2. SUBMISSION OF PROPOSAL

All proposals shall be submitted in a sealed envelope to the Village Administrator's Office, Village of Willowbrook, 835 Midway Dr, Illinois, 60527, by the specified closing time for receipt of the proposals. The sealed envelope shall carry the following information on the face: Contractor's name, address, subject matter of the proposal, proposal number, and date and hour designated for the closing of receipt of proposals as shown in the notice.

Where proposals are sent by mail or courier service, the Contractor shall be responsible for their delivery to the Village Administrator's Office prior to the designated date and hour for opening. If delivery is delayed beyond the date and hour set for the opening, proposals thus delayed will not be considered and will be returned unopened.

The municipalities will not accept proposals transmitted by facsimile (fax) or e-mail.

The municipalities shall not be held responsible for the premature opening or non-opening of a proposal not properly addressed and identified in accordance with these instructions, except as otherwise provided by law.

3. WITHDRAWL OF PROPOSAL

Proposals may be withdrawn before the time designated for the closing of receipt of proposals by written request. However, no proposal shall be withdrawn within the ninety (90) calendar day period after the time set for the closing. Contractors withdrawing their proposal prior to the time and date set for closing of receipt of proposals may still submit another proposal if done in accordance with these instructions.

4. EVALUATION PROCESS

The municipalities will apply the evaluation criteria specified herein in determining whether the Contractor deemed to be the most advantageous and best qualified to perform in accordance with the terms and conditions of the Agreement.

- A. The municipalities will receive written proposals as follows: One (1) original, one (1) copy, and one (1) electronic (USB or compact disc) copy of the Proposal shall be submitted. The proposals should include the resume of the firm, location of the firm, references from past and present clients, descriptions of projects of similar scope and experience, the names and background of project personnel and any other submittals requested within the proposal document.
- B. The municipalities will review and evaluate the proposals based on the established selection criteria and a comparison of all proposals. If necessary, the municipalities may request a meeting with one or more offerors to clarify and/or expand on the Proposal. In accordance with the requirements of the Proposal, the municipalities may negotiate terms, conditions, and fees with one or more offerors.
 - a. All offerors are advised that in the event of receipt of an adequate number of proposals, which in the opinion of the municipalities require no clarification and/or supplementary information, such proposals may be evaluated without discussion. Hence, proposals should be initially submitted on the most complete and favorable terms which offerors are capable of offering to the municipalities.
 - b. The municipalities may conduct discussions with any offeror who submits an acceptable or potentially acceptable proposal. Offerors shall be accorded fair and equal treatment with respect to any opportunity for discussion and revision of proposals. During the course of such discussions, the municipalities shall not disclose any information derived from one Bid to any other offeror. The municipalities reserve the right to request the offeror to provide additional information during this process

During discussions, the offeror shall be prepared to cover the following topics:

- i. The specific services to be provided;

- ii. Qualifications of the offeror, including work on projects of similar scope and experience, the background of project personnel, etc., and;
- iii. The working relationship to be established between the Village and the Contractor, including, but not limited to, what each party should expect from the other.

c. The municipalities reserve the right to negotiate specifications, terms, and conditions that may be necessary or appropriate to accomplish the purpose of this RFP. The municipalities may require the RFB and the offeror's entire Bid to be made an integral part of the resulting contract. This implies that the municipalities will hold all responses, supplemental information, and other submissions provided by the offeror during discussions or negotiations as contractually binding on the successful offeror. When the municipalities determines an offeror's Bid I to be unacceptable, such offeror shall not be afforded an additional opportunity to supplement its Bid.

C. The municipalities will select the Bid, which appears to be the most advantageous based on the ability to meet the criteria. The municipalities municipal manager/administrator or board of trustees/city council, as the case may be, will have the right to execute an agreement with the Contractor who is deemed to be the most advantageous and who is best qualified to perform in accordance with the terms and conditions of the Agreement. The municipalities reserve the right to reject any or all bids.

5. EVALUATION CONSIDERATION

A. Responsiveness with Request for Proposals

This evaluation refers to the adherence to all conditions and requirements of the Request for Proposal.

B. Required Submittals

Qualified firms interested in providing the services described are invited to submit a complete Proposal for consideration. The Proposal shall address the items listed below. Failure to provide all requested items may be sufficient cause for the non-acceptance of the Proposal.

The Contractor may provide information in addition to the information requested; however, the additional information shall be placed at the end of the Contractor's submittal in a section separated from the remainder of the Proposal.

C. Acceptability of Proposals

This refers to the adherence to all conditions and requirements of the Request for Proposals. The offer shall be evaluated solely in accordance with the criteria set forth herein. The proposals shall be categorized as follows:

- i. Acceptable;

ii. Unacceptable

Grading Criteria Value
1. Services Provided
2. Qualifications and Experience of Firm
3. References of Firm
4. Proposal Pricing

1. Services Provided

Rating will be based on an assessment of the Contractors' knowledge and understanding of the scope of services and familiarity with the specifications. Provide a narrative demonstrating the exact type and nature of the proposed services and how your firm will accomplish the objectives of the project as outlined in the specifications. This would include a backup plan in the event of an employee's absence. The municipalities Proposal Review Team will evaluate the completeness and reasonableness of the Contractors proposed plan for completing the proposed services. Finally, the Team shall evaluate the Contractors submission of proposed methodologies for meeting the requirements of this proposal.

2. Qualifications and Experience of Firm

Provide a narrative describing the role of and introducing each key individual or department in your firm's organization that will be actively involved in the performance of the services requested herein. Provide an organization chart showing functional relationships between the Contractor, sub-contractors (if any), and the Village. Show the lines of communication, authority, and assigned responsibility.

The firm shall have a minimum of five (5) years of experience with projects of similar size and scope. The Contractor shall describe experience on all projects and contracts of similar size and scope, including scope, tasks performed, and related information. In documenting the experience, the firm should specifically describe significant implementation challenges and the implemented solutions.

Additional points will be given up to the maximum allotted for this item for substantial experience on the same type of project and outstanding performance on previous projects. Little or no experience with the type of project will receive fewer points.

3. References of the Firm

Please provide a list of all similar projects completed since January 1, 2017. The Contractor shall furnish at a minimum five (5) project references with contact names, titles, telephone

numbers, e-mail, and mailing addresses. The Contractor shall also include the name of the project manager/lead that was responsible for each of the referenced clients.

Additional points will be given up to the maximum allotted for this item for substantial experience on the same type of projects/contracts and outstanding performance on previous projects. Little or no experience of this type of project will receive fewer points.

4. Proposal Pricing

This refers to the rate of pay for the various daily, weekly, monthly, quarterly, and annual services combined with total number of labor hours.

GENERAL TERMS AND CONDITIONS

1. CONTRACTOR QUALIFICATIONS

All Contractors must be qualified Consultants and demonstrate the capability to provide services required in accordance with the proposal specifications. Proposals shall be evaluated using the aforementioned Evaluation Considerations. Firms meeting the mandatory criteria will have their proposals evaluated for both technical qualifications and price. The following represent the principal selection criteria that will be considered during the evaluation process (not listed in order of priority):

- Services Provided
- Qualifications and Experience of Firm
- References of the Firm
- Proposal Pricing

2. ADDITIONS/DELETIONS

The volumes identified herein are estimated quantities. The municipalities do not guarantee any specific quantities and shall not be held responsible for any deviation. This contract shall cover the municipalities requirements whether more or less than the estimated amount.

The municipalities reserve the right to increase and/or decrease quantities, increase/decrease locations, and add a Municipality during the term of the Agreement, whatever is deemed to be in the best interest of the municipalities. Any new product's price will be subsequently negotiated with the winning Contractor(s).

In the event awarded Contractor(s) is unavailable, the municipalities reserve the right to use whatever Contractor is available to minimize and/or mitigate the damages to the municipalities.

3. DOCUMENT OBTAINED FROM OTHER SOURCES

The included municipalities are the only official source for proposal packages and supporting materials. Registration with the municipalities is the only way to ensure Contractors receive all addenda and other notices concerning this project. The municipalities cannot ensure that Contractors who obtain proposal packages from sources other than the municipalities will receive addenda and other notices. All Contractors are advised that proposals that do not conform to the requirements of this proposal package, including compliance with and attachment of all addenda and other notices, may, at the municipalities discretion, be rejected as non-responsive and/or their proposal disqualified. **In such cases, the municipalities will NOT re-release the project absent extraordinary circumstances.**

4. CONTACT WITH MUNICIPAL PERSONNEL

All Contractors are prohibited from making any contact with the Village's Administrator, Trustees, or any other official or employee of the municipalities with regard to the request for proposals, other than in the manner and to the person(s) designated herein. The municipalities reserve the right to disqualify any Contractor found to have contacted municipal Personnel in any manner with regard to the request for proposals. Additionally, if the municipalities determine

that the contact with municipal Personnel was in violation of any provision of 720 ILCS 5/33E, the matter will be turned over to the DuPage County State's Attorney for review and prosecution.

5. DISCLOSURE OF POTENTIAL OR ACTUAL CONFLICT OF INTEREST

The Village of Willowbrook's Code of Ethics prohibits public officials or employees from performing or participating in an official act or action with regard to a transaction in which he has or knows he will thereafter acquire an interest in profit, without full public disclosure of such interest. This disclosure requirement extends to the spouse, children and grandchildren, and their spouses, parents and the parents of a spouse, and brothers and sisters and their spouses.

To ensure full and fair consideration of all proposals, the municipalities require all Offerors including owners or employees to investigate whether a potential or actual conflict of interest exists between the Offeror and any municipality, their officials, and/or employees. If the Offeror discovers a potential or actual conflict of interest, the Offeror must disclose the conflict of interest in its proposal, identifying the name of the municipal official or employee with whom the conflict may exist, the nature of the conflict of interest, and any other relevant information. The existence of a potential or actual conflict of interest does NOT, on its own, disqualify the disclosing Offeror from consideration. Information provided by Offerors in this regard will allow the municipalities to take appropriate measures to ensure the fairness of the proposal process.

The municipalities require all Offerors to submit a certification, enclosed with this proposal packet, that the Offeror has conducted the appropriate investigation and disclosed all potential or actual conflicts of interest.

By submitting a proposal, all Offerors acknowledge and accept that if any municipalities discover an undisclosed potential or actual conflict of interest, that municipality may disqualify the Offeror and/or refer the matter to the appropriate authorities for investigation and prosecution.

6. SILENCE OF SPECIFICATIONS

The apparent silence of specifications as to any detail or apparent omission from a detailed description concerning any portion of this request for proposals shall be interpreted as meaning that only the best practice shall prevail.

7. HOLD HARMLESS

The CONTRACTOR shall indemnify, defend, and hold harmless the municipalities and the municipalities elected and appointed officials, employees, agents, and representatives from all claims, liabilities, losses, damages, demands, penalties, causes of action, costs, and expenses, including court costs and reasonable attorneys' fees, which may arise or which may have been alleged to have arisen out of, or in connection with, the Contractor's performance of the Services. The obligations of the Contractor under this Section 11 shall not be limited by any applicable insurance required of the Contractor. Notwithstanding any other contrary provision contained herein, the Contractor's obligations under this Section 11 shall survive the expiration or termination of this Agreement.

8. RESERVATION OF RIGHTS

The municipalities reserve the right to accept the Bid that is, in their judgment, the best and most favorable to the interests of the Village and the public; to reject the low Price Bid; to accept any item to any Bid; to reject any and all Bids; to accept and incorporate corrections, clarifications or modifications following the opening of the Bids when to do so would not, in the municipalities opinion, prejudice the proposal process or create any improper advantage to any Contractor; and to waive irregularities and informalities in the proposal process or in any Proposal submitted; provided, however, that the waiver of any prior defect or informality shall not be considered a waiver of any future or similar defects or informalities, and Contractors should not rely upon, or anticipate, such waivers in submitting the Proposals. The enforcement of this Reservation of Rights by the municipalities shall not be considered an alteration of the proposals.

9. CHANGE IN STATUS

The successful Contractor shall notify the municipalities immediately of any change in its status resulting from any of the following: (a) Contractor is acquired by another party; (b) change in greater than 5% ownership interest; (c) Contractor becomes insolvent; (d) Contractor, voluntarily or by operation law, becomes subject to the provisions of any chapter of the Bankruptcy Act; (d) Contractor ceases to conduct its operations in normal course of business. The municipalities shall have the option to terminate its agreement with the Contractor immediately on written notice based on any such change in status.

10. SUBCONTRACTORS

If the Contractor intends on subcontracting out all or any portion of the engagement, the Contractor must identify any subcontractors on the attached form. Verify that all subcontractors have completed a pre-employment background check.

11. PRECEDENCE

Where there appears to be variances or conflicts, the following order of precedence shall prevail: The municipalities Project Specifications; The Request for Proposals General Terms & Conditions and Special Terms & Conditions, and the successful Contractor's Proposal Response.

12. JURISDICTION, VENUE, CHOICE OF LAW

This agreement has been made in and shall be construed and enforced in accordance with the laws of the State of Illinois. The parties agree that the sole jurisdiction and venue for any action arising hereunder will be the Circuit Court of DuPage County, Illinois.

13. NON-ENFORCEMENT BY THE VILLAGE

The Contractor shall not be excused from complying with any of the requirements of the Contract because of any failure on the part of the municipalities, on any one or more occasions, to insist on the Contractor's performance or to seek the Contractor's compliance with any one or more of said terms or conditions.

14. INDEPENDENT CONTRACTOR

The Contractor is an independent Contractor, and no employee or agent of the Contractor shall be deemed for any reason to be an employee or agent of the municipalities.

Employees or Divisions of the contractor may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the municipalities. However, in either case, the municipalities retain the right to approve or reject personnel assigned or their replacements.

The contractors and firm specialists mentioned in response to this request for proposals can only be changed with the express prior written permission of the municipalities, which retains the right to approve or reject replacements.

Other personnel may be changed at the discretion of the Contractor provided that replacements have substantially the same or better qualifications or experience.

15. TERMINATION

The municipalities reserve the right to terminate their respective portion of their agreement, or any part thereof, upon thirty (30) days written notice. In case of such termination, the Contractor shall be entitled to receive payment from the municipalities for work completed to date in accordance with the terms and conditions of their agreement. In the event that an agreement is terminated due to Contractor's default, the municipalities shall be entitled to purchase services elsewhere and charge the Contractor with any or all losses incurred, including attorney's fees and expenses.

16. NON-APPROPRIATIONS

The municipalities reserve the right to terminate the whole or any part of this agreement or to reject proposals, in the event that municipal elected officials do not appropriate sufficient funds for its completion.

17. PROPERTY OF THE MUNICIPALITIES

All documents, findings and work products produced as a result of these services shall become the property of the municipalities.

18. EQUAL EMPLOYMENT OPPORTUNITY

The successful Contractor shall comply with the Illinois Human Rights Act, 775 ILCS 5/1-101 et seq., as amended, and any rules and regulations promulgated in accordance therewith, including, but not limited to the Equal Employment Opportunity Clause, Illinois Administrative Code, Title 44, Part 750 (Appendix A), which is incorporated herein by reference. Additionally, the Contractor shall comply with any Fair Employment Ordinance that has been adopted by the municipalities.

19. ILLINOIS HUMAN RIGHTS ACT (775 ILCS 5/)

In the event the Contractor's non-compliance with the provision of the Equal Employment Opportunity Clause, the Illinois Human Rights Act or the Applicable Rules and Regulations of the Illinois Department of Human Rights ("Department"), the Contractor may be declared ineligible for future contracts or subcontracts with the State of Illinois or any of its political subdivisions or municipal corporations, and the contract may be cancelled or voided in whole or part, and such other sanctions or penalties may be imposed or remedies invoked as provided by statute or regulation.

20. AUDIT/ACCESS TO RECORDS

A. The Contractor shall maintain books, records, documents and other evidence directly pertinent to performance of the work under this agreement consistent with generally accepted accounting standards in accordance with the American Institute of Certified Public Accountants Professional Standards. The Contractor shall also maintain the financial information and data used by the Contractor in the preparation or support of any cost submissions required under this subsection, (Negotiation of contract amendments, change orders) and a copy of the cost summary submitted to the Municipality. The Auditor General, the Municipality, or any government agency or any of their duly authorized representatives shall have access to the books, records, documents, and other evidence for purposes of inspection, audit, and copying. The Contractor will provide facilities for such access and inspection.

B. Audits conducted pursuant to this provision shall be consistent with generally accepted auditing standards in accordance with the American Institute of Public Accountants Professional Standards.

C. The Contractor agrees to the disclosure of all information and reports resulting from access to records pursuant to the subsection above. Where the audit concerns a Contractor, the auditing agency will afford the Contractor an opportunity for an audit exit conference and an opportunity to comment on the pertinent portions of the draft audit report. The final audit report will include the written comments, if any, of the audited parties.

D. Records under the subsections above shall be maintained and made available during performance of the work under this agreement and for three years from the date of final audit for the project. In addition, those records which relate to any dispute or litigation or the settlement of claims arising out of such performance, costs or items to which an audit exception has been taken, shall be maintained and made available for three years after the date of resolution of such dispute, appeal, litigation, claim or exception.

21. PROTEST PROCEDURE

The full context of Protest Procedures can be found in the Village of Willowbrook Procurement Policy. An overview of the procedures is included below.

Any Contractor wishing to file a protest regarding the proposal process may do so by giving written notice to the office of the Village of Willowbrook Village Administrator within three (3) business days of award. This notice should include the title of the requirement, the request for proposal number, the closing date and the nature of the protest.

In the event that the protest cannot be resolved by mutual agreement, the Village Administrator's Office shall refer the protest to the Village Administrator or his/her designee within five (5) business days after the protest meeting with a recommendation, in writing, for resolution of the protest. The Village Administrator may conduct an evidentiary hearing at his or her sole option and may designate a representative to preside at such hearing. The Village Administrator will conduct a review and make an attempt to resolve the issue in a manner amicable to all parties within ten (10) business days after receipt of the recommendation, date of the hearing, or the review, whichever is later.

22. CONFIDENTIALITY

Consideration will be given to requests to maintain confidentiality for certain proprietary or confidential information provided in this proposal. If the Contractor desires to maintain confidentiality for specific information, the pages containing the information should be clearly marked on the proposal as "Proprietary and Confidential." In no event should all pages of the proposal be so marked. The proposal should include a separate written request clearly evidencing the need for confidentiality. The Village's Purchasing Manager shall examine the proposals to determine the validity of any written requests for nondisclosure of trade secrets and other proprietary data identified. After award of the agreement, all responses, documents, and materials submitted by the Contractor pertaining to this RFB will be considered public information and will be made available for inspection, unless otherwise determined by the Village's Purchasing Manager. All data, documentation and innovations developed as a result of these contractual services shall become the property of the Village. Based upon the public nature of these RFB's, a Contractor must inform the municipalities, of the exact materials in the offer that the Contractor believes should not be made a part of the public record in accordance with the Illinois Freedom of Information Act.

23. RESPONSIBILITY OF CONTRACTOR

No agreement will be awarded to any person, firm or corporation that is in whole or in part, in an unsatisfactory manner, in any agreement with the municipalities, or who is a defaulter as to surety or otherwise upon any obligation to the municipalities.

24. EXCEPTIONS TO SPECIFICATIONS

Any exceptions to these specifications shall be listed and fully explained on a separate page entitled "Exceptions to Specifications", prepared by the Contractor on its firm's letterhead, to be attached to and submitted with these documents at the time of submission of the proposal.

Each exception must refer to the page number and paragraph to which it pertains. The nature of each exception shall be fully explained. Contractors are cautioned that any exceptions to these specifications may be cause for rejection of the proposal.

Should a Contractor submit a proposal where any exception is not clearly marked, described and explained, the municipalities will consider the proposal to be in strict compliance with these specifications. If then awarded an agreement, the successful Contractor shall comply with all requirements in accordance with these specifications.

25. NON-EXCLUSIVITY

Nothing herein is intended nor shall be construed as creating any exclusive arrangement with the Contractor(s). This Contract shall not restrict the municipalities from acquiring similar, equal or like goods and/or services from other entities or sources if deemed to be in the best interest of the municipalities.

26. COMPETENCY OF CONTRACTOR

If requested in writing by the municipalities, the Contractor must present within three (3) working days, satisfactory evidence of its ability and possession of the necessary facilities, experience, financial resources and adequate insurance to comply with the terms of the Contract Documents.

SPECIFICATIONS: SCOPE OF WORK – ALL MUNICIPALITIES

1. SCOPE OF WORK

The Municipalities are seeking a Contractor to perform street sweeping services on state and county roadways within their Municipal boundaries, Municipal-owned parking lots and areas, and Municipal-owned arterial, collector, and residential roadways and other areas as described in this proposal.

2. SCHEDULE OF WORK

2.1 Cycle sweeping schedules will be developed by each Municipality individually. The provided dates & frequency of sweeps are tentative and are intended for planning purposes only. Additional sweeping cycles may be scheduled at the discretion of the Municipality's representative. If needed, dates for cycle sweeps may be requested earlier, later, or not at all depending on weather and conditions of the roadways.

2.2 All work shall be scheduled with the Municipalities representative, or his/her designee. While working for the Municipality during regularly scheduled street sweeping cycles, the Contractor's sweeping employees or route supervisor shall speak with the Municipality's representative on a daily basis at or before 7:15 AM. At that time the Contractor shall be instructed where to begin. If an early morning sweep is scheduled (earlier than 7:00 AM), then the Contractor's employees or route supervisor should contact the Municipality's representative one working day prior to the scheduled sweep.

2.3 In the event the Contractor fails to complete an assigned task or assigned area with the day, the task shall be completed the following day at no additional cost to the Municipality. In the event the Contractor completes a task or assigned area in less than an eight (8) hour period, the Contractor shall contact the Municipality for additional tasks.

2.4 During a scheduled cycle, the Contractor shall have, at a minimum, one (1) sweeper working in the Municipality.

2.5 In the event a street rehabilitation or improvement project is under construction or will be under construction where cleaning is scheduled, that portion of a cleaning cycle will be eliminated from the sweeping cycle. The section(s) of streets eliminated may be re-entered at the first scheduled cycle of the rehabilitation. Prior to re-entering any such street into cycle, a field inspection shall be made by the Municipality and the Contractor to determine what cleaning will be required by others. In no event will the Contractor be allowed additional compensation by the Municipality for initial cleaning of re-entered street following rehabilitation or construction unless directed to do so by the Municipality.

2.6 Newly annexed areas – streets in areas annexed after the contract is in effect shall be cleaned under the same requirements for all other streets. Compensation for new streets will be made solely at the discretion of each Municipality.

3. EMERGENCY SWEEPING

3.1 The Contractor shall provide emergency response street sweeping services for vehicle accidents, material spills, water main breaks, or other emergency as determined by the Municipality that would occur outside of normal street sweeping service or hours.

3.2 The Contractor must respond and begin sweeping within ninety (90) minutes of notification from the Municipality.

3.3 The Contractor shall be paid on a per hour basis with a two (2) hour minimum. This does not include travel time from the Contractor's place of business to emergency sweeping site(s). No additional compensation will be allowed for work performed on overtime, weekends, or holidays.

3.4 If the Municipality indicates the sweeping does not need to be completed within the 2-hour timeframe, the sweeping shall be charged as a Special Request Sweeping.

3.5 The Contractor shall provide a separate invoice for these services.

4. SPECIAL REQUEST SWEEPING

4.1 The Municipality may require the Contractor to provide special request sweeping for various community events or incidents not requiring a ninety (90) minute response time. These events include non-emergency events, parades, carnivals, tree trimming clean- up, and other instances as requested by the Municipality that would occur outside of the normal sweeping schedule.

4.2 The Contractor must complete the sweeping within twenty-four (24) hours of notification from the Municipality.

4.3 The Municipality's representative will give as much advance notification as possible for scheduled events.

4.4 The Contractor shall be paid on a per hour basis with a two (2) hour minimum. This does not include travel time from the Contractor's place of business to sweeping site(s). No additional compensation will be allowed for work performed on overtime, weekends, or holidays.

4.5 The Contractor shall provide a separate invoice for these services.

5. COLLECTION OF DEBRIS

5.1 Collection of debris is defined as the satisfactorily removal of all sand, stone, glass, debris, refuse, dirt, leaves, and other similar materials which may be accumulated on the entire width of roadway (centerline of road to curb) and/or parking areas described as designated to be cleaned. Areas where curbline does not exist shall be swept from centerline of road to the edge of pavement.

5.2 All storm water inlets shall be cleared of all debris.

5.3 Upon completion of any street sweeping assigned, all roadways and/or parking areas must present an appearance that is completely satisfactory to the Municipality's representative.

5.4 The Municipality will be the sole determiner of what is considered to be satisfactory.

5.5 If at any time during the term of this Agreement the Municipality deems a sweep or service to be unsatisfactory, the Contractor shall perform the additional service at no additional cost to the Municipality.

5.6 Repetitive callbacks could be considered as a default and result in the termination of this Agreement.

6. SWEEPING PROCEDURES

6.1 Direction of Operation: All street sweeping, to the greatest extent possible, including parking lots, shall travel in the same direction as traffic.

6.2 Hours of Operation (unless directed otherwise by Municipality):

6.2.1 Business Districts: Sweeping should occur between 5:00 AM to 7:00 AM

6.2.2 Parking Lots: Sweeping should occur between 3:00 AM and 7:00 AM. Where parking areas are adjacent to residential areas, the Contractor shall make all reasonable efforts to reduce noise from sweeping operations.

6.2.3 Arterial Streets: Sweeping should occur between 9:00 AM and 3:00 PM

6.2.4 Residential Streets: Sweeping should occur between 7:00 AM and 5:00 PM

6.3 24-Hour Availability: The Contractor shall provide a telephone number for emergency and special request services to the Municipality.

6.4 Public Safety: The Contractor shall perform all work in a manner that minimizes road hazards to the public.

6.4.1 All sweeping equipment must be fitted with an approved yellow safety flasher light or rotating beacon which is functional at all times of operation and is D.O.T. compliant.

6.4.2 An illuminated directional arrow shall be functioning during all sweeping operations.

6.4.3 The Contractor shall take measures to avoid slippery conditions due to excessive water on pavement.

6.4.4 All portions of street shall be kept open during street sweeping procedures unless otherwise directed by Municipality.

6.5 Dust Control: The Contractor shall use a sufficient amount of water during sweeping operations to provide adequate dust control.

6.6 Protection of Property: All reasonable precautions shall be taken to protect public and private property from undue damage. This would include: pavements, sidewalks, lawns, fences, bushes, trees, shrubs, and buildings. If the Municipality's representative determines the Contractor has unnecessarily damaged or destroyed property, it shall be repaired or replaced to the satisfaction of Municipality at the Contractor's expense.

6.7 Accident Reporting: All on the job accidents that damage public or private property, result in injuries to workers or others persons, or damage to utilities shall be immediately reported to the Municipality's representative.

6.8 Water Supply: The Municipality shall furnish water for sweeping operations at no cost to the Contractor. Water shall be obtained from designated hydrants and only through a meter obtained from the Municipality. The Contractor is responsible for any damage to Municipal owned property or meters due to water collection. The Contractor is also responsible for any deposits required by the Municipality for obtaining a water meter.

6.9 Equipment Storage: The Municipality does not allow parking or storage of the Contractor's sweeping equipment on Municipal property.

7. SWEEPING EQUIPMENT

7.1 The Contractor shall use either mechanical type sweepers or vacuum type sweepers, as specified by the Municipality's representative, at any time during any sweeping cycle, depending on sweeping and/or weather conditions. The Municipality's representative may require more than one sweeper per day as necessary to complete sweeping assignments. The Municipality prefers the Contractor to use the same operators for these units from day to day to encourage greater efficiency, productivity, and continuity.

7.2 Each sweeper unit must be fitted with an approved yellow safety flasher light or rotating beacon which shall function at all times of operation and per I.D.O.T. standards.

7.3 Each sweeper unit must be equipped with an illuminated directional arrow which shall function during sweeping operations.

7.4 **THE CONTRACTOR MUST SUBMIT A LIST OF THEIR EQUIPMENT WITH THEIR BID.** Please define the equipment to be used on this project on the Pricing Sheet. Additionally, please provide specification sheets for the equipment identified on the pricing sheet.

Failure to provide a list of equipment will result in the bid being considered non-responsive.

8. PROGRESS REPORTING/INSPECTIONS

8.1 The Contractor will be required to maintain and keep adequate records at all times on each day's work to track progress, including the number of curb miles swept. Progress sheets, including equipment breakdowns, shall be turned in daily to the Municipality's representative. The sheets shall indicate which streets and/or parking lots or areas were cleaned, and the approximate time the area was cleaned. In addition, the Contractor shall call in at the beginning and the end of the sweeping shift. At the end of each shift, the operator must advise the Municipality's representative which streets were completed and the number of actual sweeping miles completed. The Municipality's representative will inspect the work the next day. Anything not swept to the Municipality's satisfaction will be re-swept by the Contractor within 24 hours at no additional cost to the Municipality.

SPECIFICATIONS – VILLAGE OF BURR RIDGE

Below find specifications in addition to, or different from, previously described specifications.

Section	Approximate Mileage (Per Cycle)	Estimated Frequency (Per Year)
Street Cleaning Cycle	84.5	5
December Cycle Sweeping	84.5	1

1. SCOPE OF WORK

- 1.1. The successful bidder (“Contractor”) shall furnish all labor, materials, supplies, and equipment, necessary to complete street sweeping services on 84.5 CURB-MILES of roadways and 10,900 SQ YD municipally-owned parking lots located within the corporate limits of the Village of Burr Ridge, and collect and dispose of all street sweeping debris, in accordance with these Contract Terms, Conditions and Special Provisions. The bid proposal shall provide costs for all street sweeping services described herein as Base Bid, December Cycle Sweeping, Special Request Sweeping, and Emergency Response Call-Out.
- 1.2. The Contractor shall become fully acquainted with the nature of the work, all sites at which work is to be accomplished, and the conditions affecting the cost and performance of work at these locations within the corporate limits of the Village of Burr Ridge, which limits are in Cook and DuPage Counties, Illinois. Streets and parking lots to be cleaned under this contract are shown on the Village map included in Appendix A.
- 1.3. The term “street” shall mean only those paved areas of streets having curbs on ONE SIDE, BOTH SIDES, or INCLUDES MEDIAN as denoted on the Village map included in Appendix A. This term does not include paths, sidewalks, or areas adjacent to the roadway.
- 1.4. The Contractor will be responsible for the liability and the cost of the storage and disposal of material collected during street sweeping services as provided herein. The Contractor shall provide a roll-off container or dump truck, and the Village will provide a suitable site for this equipment in which to accumulate collected sweeping debris.
- 1.5. The Contractor shall accept the roadways and parking lots in their current condition. No compensation will be allowed for modifications or repairs to meet Contractor’s requirements. Under no circumstances will any facility’s components be upgraded, enhanced, or improved, after the bid has been awarded, to the Contractor’s specifications or for the benefit of the Contractor.

2. NOTIFICATION OF WORK AND VILLAGE SCHEDULES

- 2.1. Allowable operating hours for sweeping Village streets will be weekdays from 7:00 AM to 7:00 PM and Saturdays from 8 AM to 5 PM, with 24-hours operation permitted on County Line Road and business park roadways (west of Madison Street north of 83rd Street, and along Grant Street north of 79th Street). No work will be allowed on Sundays without prior Village approval.
- 2.2. Supervision: This contract will be under the direct supervision of the Director of Public Works and detailed supervision provided by the Public Works Operations Supervisor. Any alterations, modifications, or claims for any extra work to be performed under this contract shall be made only by written agreement between the Contractor and the Director and shall be made prior to commencement of such changes.

- 2.3. Prior to starting a contract term, the Contractor shall furnish to the Public Works Operations Supervisor with a 7-month sweeping schedule, together with a mapped, approximated route showing the streets or zones to be cleaned each day per cycle. Should the Contractor need to modify the schedule, the Contractor shall give not less than 48-hours' notice. The Village reserves the right to request route modifications during one or more cycles.
- 2.4. At the start of each day in which the Contractor is performing work, the Contractor shall notify the Public Works Operations Supervisor of starting time, equipment, and work force.

3. CONTRACTOR'S PERSONNEL

- 3.1. The Contractor shall provide a Manager as the Village's point-of-contact on work performed by the Contractor's crew(s). At all times that crews are working in the Village, the Manager shall be available by telephone and be able to contact crews working. The Manager will schedule and coordinate all services and functions as required by the contract. It is not necessary for the Manager to be on site.
- 3.2. To ensure competent and safe performance of the work, all employees shall be bonded under the Contractor's company, and the Contractor shall provide appropriate training to employees prior to the beginning of service under this Contract. The Contractor is responsible for any theft or tampering by his workers or during the period the workers are in the building.
- 3.3. It is understood and mutually agreed that contractual street sweeping services represent a service to the Village, its residents, and its businesses. The Contractor and any employee(s) of the Contractor shall act in a courteous and professional manner at all times.
- 3.4. Any employee(s) of the Contractor whom the Village deems careless, incompetent, or discourteous will be prohibited from continuing to perform work in the Village under this contract. The Contractor shall be required to provide alternate employee(s) to complete the work required.

4. STREET SWEEPING SERVICES SPECIFICATIONS

- 4.1. Large items that cannot be picked up by the street sweeper shall be moved into the parkway for pick up by the Public Works Department. Contractor shall notify the Operation Supervisor immediately where large items have been moved into the parkway.
- 4.2. The Contractor will be responsible for removing debris or material left behind the sweeper on the pavement. The sweeper shall avoid tracking mud during its operation. Correction of these items shall be done at no additional cost to the Village.
- 4.3. A Street Cleaning Cycle is defined as the Contractor cleaning all curbs, gutters, storm sewer grates in gutters, and median curbs, on those streets having curbs on ONE SIDE, BOTH SIDES, or INCLUDES MEDIAN and three (3) municipal parking lots as denoted on the Village map included in Appendix A. The Village has estimated this quantity to be 84.5 CURB-MILES on Village and County streets and 10,900 SQ YD in parking lots (Village Hall is 3,700 SQ YD, Police Department is 3,400 SQ YD, and Public Works is 3,800 SQ YD). Each Street Cleaning Cycle shall be completed within 8 business days, weather permitting.
- 4.4. The Contractor shall provide street sweeping services and pricing for the following service levels:
 - 4.4.1. Street Cleaning Cycle: The Base Bid shall include a total of five (5) Street Cleaning Cycles scheduled as one each in May, July, October, and two cycles in November.
 - 4.4.2. December Cycle Sweeping: If favorable weather conditions within the first two weeks

of December are forecast to permit completion of one (1) Street Cleaning Cycle which may be completed without using water, and if so requested by the Village, the work shall be scheduled mutually between the Village and Contractor. At such time when this work is scheduled, this work will be paid at the contract price for the December Cycle.

- 4.4.3. Special Request Sweeping: Street sweeping services shall be provided by special request for various events such as parades, races, block parties, and other festivals. The Village will provide the Contractor with notice of such event at least three (3) business days before services must be completed. At such time when these special services are needed, this work will be paid at the Special Request Sweeping hourly rate for all hours worked in the Village with a two (2) hour minimum.
- 4.4.4. Emergency Response Call-Out: Street sweeping services may be required on any day and time for emergencies outside of a normal sweeping cycle. The Contractor shall respond and begin sweeping within two (2) hours of a phone call notification. When these special services are needed, emergency work will be paid at the Emergency Response hourly rate for all hours worked in the Village with a two (2) hour minimum.
- 4.5. One (1) hydrant only will be used to obtain water for the Contractor's equipment at the Public Works Administration Office at 451 Commerce Street. The Contractor shall record daily water usage.
- 4.6. Inspections & Corrections: Periodic inspections by the Village will assess the Contractor's performance in meeting these standards. The Contractor and the Village shall jointly establish a system whereby the Village can give notice to the Contractor indicating problems, complaints and other discrepancies. The Contractor shall formally respond to these requests and notices. Any deficiencies noted in any inspection shall be corrected within twenty-four (24) hours, or by such time mutually agreed to by the Village.
- 4.7. The Contractor shall be solely responsible for observing all applicable State and Federal safety regulations and laws associated with the work required herein.
- 4.8. SWEEPING EQUIPMENT:
 - 4.8.1. Sweepers must dump onto pavement at locations designated by the Village or directly into trucks or containers provided by the Contractor.
 - 4.8.2. All vehicles and equipment must be clearly marked to properly identify the street sweeping company, including phone number and must be visible at all times.
 - 4.8.3. All equipment and vehicles used by the Contractor shall have a valid insurance, State of Illinois registration, and State of Illinois vehicle safety sticker.
 - 4.8.4. In the event of equipment failure, the Contractor shall provide a replacement sweeper unit within 48 hours at no additional charge to the Village.
 - 4.8.5. Contractor shall have a supply of spare brooms and other parts on hand to ensure timely fulfillment of the contract. Worn brushes and brooms shall be replaced and adjusted to insure maximum efficiency. The determination of when a brush or broom shall be replaced shall be based on the effectiveness of all the brushes and brooms.
 - 4.8.6. Sweepers shall present a clean appearance and be regularly washed.

4.9. MISCELLANEOUS SWEEPING PROCEDURES & RESTRICTIONS:

- 4.9.1. Privately-contracted sweeping within Burr Ridge by the Contractor's same personnel or equipment will be prohibited while the Contractor is performing any sweeping services for the Village.
- 4.9.2. Direction of Operation – When traveling in lanes open to the public traffic, the Contractor's vehicles shall always move with the flow of traffic. Vehicles shall not park or stop except within designated parking areas. Unless otherwise provided herein, all portions of streets shall be kept open to traffic.
- 4.9.3. Speed Limit – Sweeping operations shall be performed at a maximum speed of six (6) miles per hour, which speed may only be increased if Contractor shows that equipment can perform effective cleaning and operate safely at a higher speed.
- 4.9.4. Sweeping operations shall not be performed during a rainfall having runoff water flowing in all curbs, unless Contractor shows that equipment can perform effective cleaning and operate safely in such conditions.
- 4.9.5. The safety of the public, protection of Contractor's employees and the convenience of traffic shall be regarded as prime importance. The Contractor shall take all reasonable precautions for the safety and reasonable and other persons and property to prevent damage, injury or loss to same. The Village will disallow payment for any work performed unsafely.
- 4.9.6. All vehicle crashes occurring during the course of work, or any accident that injures workers or other persons, or damages any utilities, shall be IMMEDIATELY REPORTED TO THE POLICE DEPARTMENT by calling 9-1-1.

4.10. DEBRIS DISPOSAL:

- 4.10.1. The Contractor shall provide dumpsters, roll-off containers, or dump trucks for the safe and legal collection, transportation, and disposal of accumulated debris generated by street sweeping services.
- 4.10.2. Containers for storage of debris shall be placed at designated locations on Village property. Containers must be removed within 72 hours of completion of a Street Cleaning Cycle. The Village properties are not secured, and the Contractor would be responsible for any debris or fly-dumping placed in these containers.
- 4.10.3. Street sweeping debris may be dumped onto pavement only at locations designated by the Village. Upon request of the Contractor, Village forces are available for loading debris into the dumpster, container, or truck that has been provided by the Contractor.
- 4.10.4. This item of work will not be paid for separately, but shall be included in the costs per cycle and costs per hour of the sweeping services required.
- 4.10.5. For information purposes only, the Village waste disposal franchise is currently under contract with Groot Industries: (847) 734-8775.

SPECIFICATIONS – VILLAGE OF CLARENDON HILLS

The Village of Clarendon Hills is issuing this Invitation to Bid (BID) for the sweeping of up to approximately 10.4 curb miles of Village streets on a specified schedule or on an as-needed basis. The scope of the contract includes street sweeping services for the Central Business District, additional streets and cul-de-sacs, one (1) Metra commuter parking lots, and special events and other special projects as determined by the Village. The following is included in the Scope of Work:

A. Central Business District

1. First Week of April	Cost <u>\$978.30</u>
2. First and Third Week of May	Cost <u>\$1087.00</u>
3. First and Third Week of June	Cost <u>\$1087.00</u>
4. First and Third Week of July	Cost <u>\$1087.00</u>
5. First and Third Week of August	Cost <u>\$1087.00</u>
6. First and Third Week of September	Cost <u>\$1087.00</u>
7. First and Third Week of October	Cost <u>\$1087.00</u>
8. First and Third week of November	Cost <u>\$1087.00</u>
9. First week of December	Cost <u>\$543.50</u>

B. Additional Streets

1. Third Week of May	Cost <u>\$543.50</u>
3. Third Week of June	Cost <u>\$543.50</u>
4. Third Week of July	Cost <u>\$543.50</u>
5. Third Week of August	Cost <u>\$543.50</u>
6. Third Week of September	Cost <u>\$543.50</u>
7. Third Week of October	Cost <u>\$543.50</u>
8. Third week of November	Cost <u>\$543.50</u>

C. Metra Commuter Parking Lots - One (1)

~ One (1) complete sweep the first week of June Cost \$543.50

D. As-Needed Sweeping (TBD)

- ~ Emergency sweeping needs, special events or construction clean-up on an hourly rate.

All curb miles are approximations. It is the contractor's responsibility to verify all conditions and length before submitting a bid. Village staff shall have the right to modify, reduce or delete the amount of sweeping schedules, routes, frequency, phases, standards and days of sweeping with prior notice to Contractor. Village staff also has the right to accept only portion of the proposed work as acceptable to Contractor.

WORK ASSIGNMENTS AND SCHEDULE

The Contractor shall be provided sweeper routes and maps by the Village ("Exhibit A"). The Contractor shall submit a written sweeping schedule to the Director of Public Works or designee within fifteen (15) days of the effective date of an executed agreement. This schedule shall clearly identify the sweeping tasks required by this agreement and days they are scheduled to be performed in each particular area. Contractor shall have ability to review and propose sweeping route modifications to the City for review as efforts to improve sweeping program efficiency.

Each round of sweepings shall take no longer than a business day to complete. Sufficient resources shall be assigned to the project to ensure that this timeframe is able to be met. If it is necessary to make periodic revisions to this maintenance schedule, a modified schedule must be submitted for review to the Director of Public Works or designee for approval prior to the date the changes are to take effect, but not less than 48-hours. Otherwise, it is intended that the Contractor will develop a permanent schedule utilizing the information, route schedule and any other information provided by the Village, which will allow the Village to monitor the Contractor's progress.

Failure to notify of a change and/or failure to perform an item of work on a scheduled day may result in deduction of payment for that date or week based on curb miles not swept. The Contractor shall adjust his/her schedule to compensate for all holidays and rainy days.

WORKING HOURS

Sweeping operations should be completed between the hours of 2:30AM and 5:30AM, Monday through Friday. Approval and deviation of Contractor schedule will be at the sole discretion of the Village.

PROTECTION OF THE PUBLIC AND DAMAGES TO EXISTING STRUCTURES

1. The Contractor shall exercise caution at all times for the protection of persons and property. All fines, penalties and/or repair charges resulting from the Contractor's actions shall be the sole responsibility of the Contractor.
2. The Contractor shall not permit placing or use equipment in such a manner as to block vehicle traffic lanes or create safety hazards. The Contractor shall be responsible for the use of all appropriate warning traffic safety devices when deemed necessary.

3. Methods proposed by the Contractor and approved by the Village shall not harm, deface or damage the streets being swept, street trees, sidewalks or street curbs. In the event that damage to Village right-of-way has occurred in the course of work, the Contractor shall be solely responsible for its repair or replacement.

DEBRIS DISPOSAL

Contractor shall legally dispose of all waste material generated through street sweeping operations on Village property as directed by the Village Representative.

SPILLS

1. The Contractor shall make additional passes on a street route to pick up any spillage of sweeping materials debris dropped during turns or crossings of cross gutters, prior to moving to the next area.
2. The equipment operator shall immediately stop in the event of equipment spillage such as a spillage of gasoline, diesel, motor oil, or hydraulic oil. A call for assistance must be made and the area cleaned within two hours. Failure to affect a proper cleanup will result in the Village responding with Fire and Public Works crews, and costs will be deducted from the following invoice to be paid. The quality of spill clean-ups shall be to the satisfaction of the Village representative or designee.

INSURANCE

The Contractor shall procure and maintain for the duration of the Contract, the following minimum insurance coverage:

- Workers' Compensation Insurance as prescribed by the laws of the State of Illinois.
- Employers' Liability Insurance, with limits of not less than two million dollars (\$2,000,000) per occurrence.
- Commercial General Liability Insurance: two million (\$2,000,000) combined single limit per occurrence for bodily injury, personal injury and property damage. Minimum General Aggregate shall be no less than four million (\$4,000,000) or a project/contract specific aggregate of two million (\$2,000,000).

- Commercial Automobile Liability Insurance with a limit of not less than two million dollars (\$2,000,000) for bodily injury and property damage per occurrence.
- Umbrella Excess Liability Insurance with a limit of not less than five million dollars (\$5,000,000) for bodily injury, property damage, and personal injury per occurrence.
- The Contractor shall include the Village, its officers, employees, and agents as additional named insured on the foregoing policies, except Workers' Compensation. The Contractor's insurance policies shall be primary to the Village's insurance policies with regards to claims arising out of work performed in accordance with these specifications and provisions. The Contractor shall be solely responsible for satisfying any deductible required under the insurance policies. The Contractor shall also furnish the Village a Certificate of Insurance naming the Village of Clarendon Hills as an additional insured, attesting to the respective insurance coverage for the full term of the contract. The Village shall receive written notice of cancellation or reduction in coverage on any insurance policy at least ninety (90) days prior to the effective date of cancellation or reduction.

NOTIFICATION

All notices or communications provided for herein shall be in writing and shall be delivered to the VILLAGE or CONTRACTOR either in person or by United States mail, via certified mail, return receipt requested, postage prepaid, address to the VILLAGE as follows:

Village Manager's Office
 Village of Clarendon Hills
 1 N. Prospect Avenue
 Clarendon Hills, Illinois 60514

SPECIFICATIONS – CITY OF WEST CHICAGO

SCOPE OF WORK

The Contractor shall provide street sweeping services for the streets, cul-de-sacs, medians, alleys, and parking lots shown in the attachments and special events as determined by the City of West Chicago (City). These services aid in keeping the streets clean and operable, and help the City comply with NPDES and other local, State, and Federal regulations. The City has:

- Approximately 87 curbed miles
- Approximately 7 miles of alleys
- Commuter parking lots and City parking lots (9 total lots include Metra Commuter lot, City Hall, Police Department, Water Treatment Plant, Streets Division, Facilities Division, Fremont Tower, Turner Ct, and Wilson/Conde lot)

MATERIALS, EQUIPMENT AND LABOR

The City requires the use of a Regenerative Air Sweeper/Vacuum Sweeper, which is more environmentally friendly by not emitting particles and polluted air back into the environment.

The City of West Chicago reserves the right to determine that the Bidder/Contractor's resources, and experiences are more than enough to meet and/or exceed the performance standard set forth in this Contract/Proposal.

The Contractor will not be paid for sweepings that are not listed on the annual sweeping schedule or request for sweepings that are NOT called in by the City of West Chicago.

The Contractor shall sweep each street as many times as necessary until clean, except in the case of adverse weather conditions such as heavy rains, extreme cold and snow and other inclement weather as designated by the City.

The City will provide water and a dumpster at the City Facility located at 135 W Grand Lake Boulevard, West Chicago, Illinois. The Contractor must first have their equipment inspected and tested by personnel from the City's Public Works Department. The Contractor's equipment must have a fixed air gap in order to pass City inspection. The Public Works Utility Division must be contacted at 630-293-2255 in order to schedule an air gap inspection. **Drivers must submit to the Public Works Department, upon completion of their routes, a ticket with the date the routes were completed, and the number of gallons of water used.**

EMERGENCY PROCEDURES

The Contractor shall provide at least two emergency contact names and numbers for street sweeping work. In the event the emergency contact is notified of an emergency or a situation that requires attention after normal work hours; the Contractor shall be on site within one hour. **Contractor must complete the Emergency Contact Information below.**

Emergency Contact Name	Office Telephone Number	Cell Phone Number	E-Mail Address
Scott Bloom	219-398-7520	219-405-4186	scott@advancegroupllc.net
Tom Delis	219-398-7520	708-250-0253	tom@advancegroupllc.net
Kristian Laughlin	332-216-3555	613-292-0420	kristian@niagaraconsulting.net

WORK SITES AND ROUTES

See Exhibit B for maps of street sweeping Work Sites. Unless specified in TIMING section below, the City will not dictate to the Contractor which day of the designated sweeping week a particular Route or Work Site must be completed. It is up to the Contractor to decide logically what works best for their operation.

PRECAUTIONS

Caution shall be exercised when sweeping to avoid damaging parked vehicles, traffic signals, mailboxes, traffic signage, garbage cans, sod, etc. Costs to repair damages caused by the Contractor will be the responsibility of the Contractor.

TIMING

It is expected that street sweeping will be completed in a very timely manner. On the first day of each scheduled visit for sweeping, the Contractor is **required** to be on-site at 4:30 a.m. to address the downtown commercial area and commuter and other parking lots before parking becomes an issue. The Contractor is required to adjust his/her schedule to avoid scheduling sweeping on the same days as garbage pickup which varies depending the location of the City.

All work shall be done Monday through Friday, maximum weekly frequency in the months of April, May, October and November. All work shall be done Monday through Friday, maximum bi-weekly frequency in the months of June, July, August and September and no work shall be allowed on Saturday and Sunday without approval from the City. The Contractor is expected to finish all Work Sites and Routes in the week called-out below.

STREET SWEEPING SCHEDULE

Month:	Curbed Streets (No. of Sweeps)	Non-curbed Streets (No. of Sweeps)	Alleys (No. of Sweeps)	Commuter & Parking Lots (No. of Sweeps)
April	4	4	4	4
May	4	4	4	4
June	2	2	2	2
July	2	2	2	2
August	2	2	2	2
September	2	2	2	2
October	4	4	4	4
November	4	4	4	4
Total number of sweeps:	24	24	24	24

Additional Exhibits

- See Exhibit C for West Chicago's Insurance Requirements
- See Exhibit D for West Chicago's Indemnity Hold Harmless Provision.

SPECIFICATIONS – VILLAGE OF WILLOWBROOK

1. PROJECT DELIVERABLES

The Contractor shall provide all labor and equipment necessary to provide street sweeping services to the specifications and estimated quantities identified herein. Village of Willowbrook street cleaning location map is attached as Exhibit E.

Village of Willowbrook

Street Sweeping Deliverables (all quantities estimated)

Section	Approximate Mileage (Per Cycle)	Estimated Frequency (Per Year)
Street Cleaning Route	26	5

2. TECHNICAL SPECIFICATIONS

Street Cleaning Route sweeping cycles shall be completed within five (5) business days of the scheduled start date, unless otherwise approved by the Director or his/her designated representative.

-Streets included in this category (including islands, medians, cul-de-sacs and dead ends) total approximately 26 curb miles. Village of Willowbrook roads shall be swept during a cycle. All curbed streets should be swept a minimum of 5 times per year.

Exact dates shall be coordinated with and approved by the Public Works Foreman. The 5 sweeping cycles shall be paid for on a per cycle basis as shown on the proposal pages.

2.1 Equipment

Regenerative air sweepers must be used for all Village sweeps (except on pervious concrete). Vacuum and mechanical sweepers may also be requested by the Municipality for certain circumstances and the Contractor must own or lease these sweeping units.

2.2 Disposal of Debris

Collection of debris is defined as the satisfactorily removal of all sand, stone, glass, debris, refuse, dirt, leaves, and other similar materials which may be accumulated on the entire width of roadway and/or parking areas described as designated to be cleaned.

All storm water inlets shall be cleared of all debris. Upon completion of any street sweeping assigned, all roadways and/or parking areas must present an appearance that is completely satisfactory to the Municipality's representative.

The Municipality will be the sole determiner of what is considered to be satisfactory. If at any time during the term of this Agreement the Municipality deems a sweep or service to be unsatisfactory, the Contractor shall perform the additional service at no additional cost to the Municipality.

Repetitive callbacks could be considered as a default and result in the termination of this Agreement.

SPECIAL TERMS & CONDITIONS

1. INSURANCE

The Contractor shall be required to purchase and maintain during the life of the Agreement, the following required insurance with limits of not less than set forth below:

A. COMMERCIAL GENERAL LIABILITY INSURANCE

Coverage on an occurrence basis that insures against claims for bodily injury (including death), property damage and personal and advertising injury arising out of or in connection with any Services under the Agreement, whether such operations or services are by the Contractor or a subcontractor. The minimum limits of liability for this insurance is as follows:

- a) \$1,000,000 bodily injury and property damage, combined single limit each occurrence
- b) \$1,000,000 personal and advertising injury;
- c) \$2,000,000 general aggregate; and
- d) \$1,000,000 products/completed operations aggregate.

This insurance shall include coverage for all of the following:

- a) When the following box is checked - any general aggregate limit shall apply per project;
- b) Liability arising from premises and operations;
- c) Liability arising from the actions of independent Contractors;
- d) When the following box is checked - liability arising from the explosion, collapse and underground hazards;
- e) Liability arising from products and completed operations with such coverage to be maintained for two (2) years after termination of the Agreement;
- f) Contractual liability including protection for the Contractor from bodily injury (including death) and property damage claims arising out of liability assumed under any resulting Agreement; and

On all Commercial General Liability Insurance policies, the Village, its elected and appointed officials and its employees shall be named as additional insureds, on a primary and non-contributory basis. The endorsements evidencing the additional insured status required herein shall accompany the certificates of insurance furnished to the Village under this Section.

B. BUSINESS AUTO LIABILITY INSURANCE

At least \$1,000,000 combined single limit each accident, covering bodily injury (including death) and property damage claims arising out of the ownership, maintenance or use of owned, non-owned, and hired autos.

C. WORKERS' COMPENSATION INSURANCE

Statutory benefits as required by Illinois law, including Employers' Liability Insurance with limits of at least \$1,000,000 each accident/\$1,000,000 each employee disease/\$1,000,000 disease policy limit. The minimum employers' liability limits may be satisfied with a combination of employers' liability and umbrella excess liability insurance.

D. UMBRELLA EXCESS LIABILITY or EXCESS LIABILITY INSURANCE

Umbrella Excess Liability or Excess Liability insurance with minimum limits of:

- a) \$5,000,000 bodily injury and property damage, combined single limit - each occurrence;
- b) \$5,000,000 general aggregate other than products/completed operations and auto liability; and
- c) \$5,000,000 products/completed operations aggregate.

This insurance shall include all of the following coverages on the applicable schedule of underlying insurance

- a) Commercial general liability;
- b) Business auto liability; and
- c) Employers' liability,

The insurance shall follow form with the coverage provisions required for underlying insurance. If the insurance does not follow form, then the Village, its elected and appointed officials and its employees shall be named as additional insureds, on a primary and non-contributory basis. The endorsements evidencing the additional insured status required herein shall accompany the certificates of insurance furnished to the Village under this Section.

The Contractor shall not commence services under the Agreement until it has obtained, at its own expense, all required insurance and such insurance has been approved by the Village; nor shall the Contractor allow any subcontractor to commence operations or services on any subcontract until all insurance required of the subcontractor has been so obtained and approved by the Contractor. Approval of the Contractor's required insurance will be granted only after submission to the Village of original certificates of insurance and any required endorsements evidencing the required insurance, signed by authorized representatives of the insurers, to the Village via e-mail to aarteaga@willowbrook.il.us.

1. The Contractor shall require all subcontractors to maintain during the term of the Agreement, commercial general liability insurance, business auto liability insurance and workers' compensation and employers' liability insurance to the same extent required of the Contractor in 1.1., 1.2., 1.3. and 1.5. (when required) herein. The Contractor shall

furnish subcontractor's certificates of insurance to the Village immediately upon the Village's request.

2. Providing any insurance required herein does not relieve the Contractor of any of the responsibilities or obligations assumed by the Contractor in the Agreement or for which the Contractor may be liable by law or otherwise.
3. Failure to provide and continue in force insurance as required herein may be deemed a material breach of the Agreement and shall be grounds for immediate termination of the Agreement by the Village, in the Village's sole discretion.
4. Failure of the Village to receive from Contractor certificates or other evidence of full compliance with these insurance requirements or failure of the Village to identify a deficiency in these requirements from such certificates or other evidence provided shall not be construed as a waiver of Contractor's obligation to maintain required insurance.
5. By requiring insurance and insurance limits herein, the Village does not represent that coverage and limits will necessarily be adequate to protect Contractor.
6. The Contractor shall advise the Village via email to aarteaga@willowbrook.il.us and by certified mail, return receipt requested, within two (2) business days after Contractor's receipt of any notice of cancellation, non-renewal, or other termination of, or any substantive change to any insurance policy providing or represented as providing the coverages mandated herein. Failure to do so may be construed as a material breach of the Agreement.
7. The Contractor's and all subcontractor's insurers must be lawfully authorized to do business in the State of Illinois and must be acceptable to the Village, in their sole discretion. All such insurers must have a Best's Financial Strength Rating of "A" or better, and a Financial Size Category of "Class VII" or better in the latest evaluation by the A. M. Best Company, unless the Village grants specific prior written approval for an exception.
8. Any deductibles or retentions of \$5,000 or greater (\$10,000 for umbrella excess liability) for any policies required hereunder shall be disclosed by the Contractor, and are subject to the Village's prior written approval. Any deductible or retention amounts elected by the Contractor or its subcontractor or imposed by Contractor's or its subcontractor's insurer(s) shall be the sole responsibility of Contractor or its subcontractors and are not chargeable to the Village as expenses.
9. If any required insurance purchased by the Contractor or its subcontractors has been issued on a "claims made" basis, the Contractor must comply with the following additional conditions. The limits of liability and the extensions to be included remain the same. Contractor or its subcontractor must either:
 - a. Agree to provide certificates of insurance to the Village evidencing the above coverages for a period of two (2) years after termination. Such certificates shall evidence a retroactive date no later than the beginning of the Services under the Agreement, or;

Purchase an extended (minimum two (2) years) reporting period endorsement for each such "claims made" policy in force as of the date of termination and evidence the purchase of this extended reporting period endorsement by means of a certificate of insurance and a copy of the endorsement itself. Such certificates and copy of the endorsement shall evidence a retroactive date no later than the beginning of the Services under the Agreement

2. AFFIDAVITS

The following affidavits included in these agreement documents must be executed and submitted with the proposal:

- A. References
- B. Disqualification of Certain Contractor
- C. Affidavit/Anti-collusion
- D. Tax Compliance
- E. Identification of Subcontractors
- F. Conflict of Interest Form

3. NEW PARTS AND MATERIALS

Equipment and materials must be of the current date (latest model or supply) and meet specifications. This provision excludes the use of surplus, re-manufactured or used products, whether in part or in whole, except where specifications explicitly provide, therefore. Further, the contractor guarantees that it has lien free title to all equipment, supplies, or materials purchased under the terms of this contract.

4. WAIVER OF WORKERS COMPENSATION/OCCUPATIONAL DISEASE EXPENSE REIMBURSEMENT

The Contractor agrees to waive any and all rights to reimbursement of workers' compensation expenses under Section 1(a)(4) of the Illinois Workers' Compensation Act (820 ILCS 305), and as amended; and the Contractor agrees to waive any and all rights to reimbursement of occupational disease expenses under Section 1(a)(3) of the Illinois Occupational Diseases Act (820 ILCS 310), and as amended.

5. SUBSTANCE ABUSE PREVENTION ON PUBLIC WORKS PROJECTS ACT (820 ILCS 265/1. Et seq.)

Contractor shall comply with all provisions of 820 ILCS 265/1, et seq. including having in place, and providing to the Village, a written substance abuse program for the prevention of substance abuse among employees PRIOR to commencement of work on a Village project. Contractor shall be responsible for ensuring its substance abuse program meets or exceeds the standards set forth in the Substance Abuse Prevention on Public Works Projects Act. If a collective bargaining agreement is in effect that fulfills the aforementioned requirements, Contractor shall provide the Village with a copy of the relevant sections of said agreement in lieu of the written substance abuse program.

6. TOXIC SUBSTANCES DISCLOSURES

All contractors must comply with the requirements of the Toxic Substance Disclosure to Employees Act, for any materials, supplies, and covered by said Act.

REFERENCES

List below other organizations (users of similar size and structure to the Village of Willowbrook preferred) for which these or other similar services have been provided since January 1, 2017.

Municipality/Agency: _____

Address: _____

City, State, Zip Code: _____

Contact Person/Telephone Number: _____

Dates of Service/Award Amount: _____

Municipality/Agency: _____

Address: _____

City, State, Zip Code: _____

Contact Person/Telephone Number: _____

Dates of Service/Award Amount: _____

Municipality/Agency: _____

Address: _____

City, State, Zip Code: _____

Contact Person/Telephone Number: _____

Dates of Service/Award Amount: _____

Municipality/Agency: _____

Address: _____

City, State, Zip Code: _____

Contact Person/Telephone Number: _____

Dates of Service/Award Amount: _____

Municipality/Agency: _____

Address: _____

City, State, Zip Code: _____

Contact Person/Telephone Number: _____

Dates of Service/Award Amount: _____

DISQUALIFICATION OF CERTAIN CONTRACTORS

PERSONS AND ENTITIES SUBJECT TO DISQUALIFICATION

No person or business entity shall be awarded an agreement or sub agreement, for a stated period of time, from the date of conviction or entry of a plea or admission of guilt, if the person or business entity:

- A. Has been convicted of an act committed, within the State of Illinois or any state within the United States, of bribery or attempting to bribe an officer or employee in the State of Illinois, or any State in the United States in that officer's or employee's official capacity;
- B. Has been convicted of an act committed, within the State of Illinois or any state within the United States, of proposal rigging or attempting to rig proposals as defined in the Sherman Anti-Trust Act and Clayton Act 15 U.S.C.;
- C. Has been convicted of proposal rigging or attempting to rig proposals under the laws of the State of Illinois, or any state in the United States;
- D. Has been convicted of an act committed, within the State of Illinois or any state in the United States, of price-fixing or attempting to fix prices as defined by the Sherman Anti-Trust Act and Clayton Act 15 U.S.C. Sec. 1 et sig.;
- E. Has been convicted of price-fixing or attempting to fix prices under the laws of the State of Illinois, or any state in the United States;
- F. Has been convicted of defrauding or attempting to defraud any unit of state or local government or school district within the State of Illinois or in any state in the United States;
- G. Has made an admission of guilt of such conduct as set forth in subsection (A) through (F) above which admission is a matter of record, whether or not such person or business entity was subject to prosecution for the offense or offenses admitted to;
- H. Has entered a plea of nolo contendere to charges of bribery, price fixing, proposal rigging, proposal rotating, or fraud, as set forth in subparagraphs (A) through (F) above

Business entity, as used herein, means a corporation, partnership, trust, association, unincorporated business or individually owned business.

By signing this document, the Contractor hereby certifies that they are not barred from proposing on this contract as a result of a violation of either Section 33E-3 or 33E-4 of the Illinois Criminal Code of 1961, as amended.



(Signature of Contractor if the Contractor is an Individual)

(Signature of Partner if the Contractor is a Partnership)

(Signature of Officer if the Contractor is a Corporation)

The above statements must be subscribed and sworn to before a notary public.

Subscribed and sworn to this 14 day of November 2022, 2023
Sue Clegg
S Notary Public

Failure to complete and return this form may be considered sufficient reason for rejection of the proposal.

ANTI-COLLUSION AFFIDAVIT AND CERTIFICATION

Scott Bloom _____, being first duly sworn, deposes and says that
he is President

(Partner, Officer, Owner, Etc.)

Of Advance Sweeping Services, Inc.

(Contractor)

The party making the foregoing proposal or proposal, that such proposal is genuine and not collusive, or sham; that said Contractor has not colluded, conspired, connived or agreed, directly or indirectly, with any Contractor or person, to put in a sham proposal or to refrain from proposing, and has not in any manner, directly or indirectly, sought by agreement or collusion, or communication or conference with any person; to fix the proposal price element of said proposal, or of that of any other Contractor, or to secure any advantage against any other Contractor or any person interested in the proposed agreement.

The undersigned certifies that he is not barred from proposing on this contract as a result of a conviction for the violation of State laws prohibiting proposal-rigging or proposal-rotating.



(Name of Contractor if the Contractor is an Individual)

(Name of Partner if the Contractor is a Partnership)

(Name of Officer if the Contractor is a Corporation)

The above statements must be subscribed and sworn to before a notary public.

Subscribed and sworn to this 14 day of November, 2022, 2023

Sue Cruz
Notary Public

Failure to complete and return this form may be considered sufficient reason for rejection of the proposal.

TAX COMPLIANCE AFFIDAVIT

Scott Bloom _____, being first duly sworn, deposes and says that
he is _____ President _____

(Partner, Officer, Owner, Etc.)

Or Advance Sweeping Services, Inc.
(Contractor)

The individual or entity making the foregoing proposal or proposal certifies that he is not barred from contracting with the Village because of any delinquency in the payment of any tax administered by the Department of Revenue unless the individual or entity is contesting, in accordance with the procedures established by the appropriate revenue act. The individual or entity making the proposal or proposal understands that making a false statement regarding delinquency in taxes is a Class A Misdemeanor and, in addition, voids the agreement and allows the Village to recover all amounts paid to the individual or entity under the agreement in civil action.



(Name of Contractor if the Contractor is an Individual)

(Name of Partner if the Contractor is a Partnership)

(Name of Officer if the Contractor is a Corporation)

The above statements must be subscribed and sworn to before a notary public.

Subscribed and sworn to this 14 day of November, 2022, 2023

Sue Cruz

Notary Public

Failure to complete and return this form may be considered sufficient reason for rejection of the proposal.

SUB-CONTRACTOR INFORMATION

(ATTACH ADDITIONAL PAGES AS NEEDED)

n/a no subcontractors

Name: _____ # of Years in Business: _____

Address: _____ # Years used by Contractor: _____

Services Provided by Sub-Contractor:

Name: _____ # of Years in Business: _____

Address: _____ # Years used by Contractor: _____

Services Provided by Sub-Contractor:

Name: _____ # of Years in Business: _____

Address: _____ # Years used by Contractor: _____

Services Provided by Sub-Contractor:

Name: _____ # of Years in Business: _____

Address: _____ # Years used by Contractor: _____

Services Provided by Sub-Contractor:

CONFLICT OF INTEREST

Scott Bloom, hereby certifies that it has conducted an investigation into whether an actual or potential conflict of interest exists between the Contractor, its owners and employees and any official or employee of the Village as identified herein.

Contractor further certifies that it has disclosed any such actual or potential conflict of interest and acknowledges if Contractor has not disclosed any actual or potential conflict of interest, the Village may disqualify the proposal or may void any award and acceptance that the Village has made.



(Name of Contractor if the Contractor is an Individual)

(Name of Partner if the Contractor is a Partnership)

(Name of Officer if the Contractor is a Corporation)

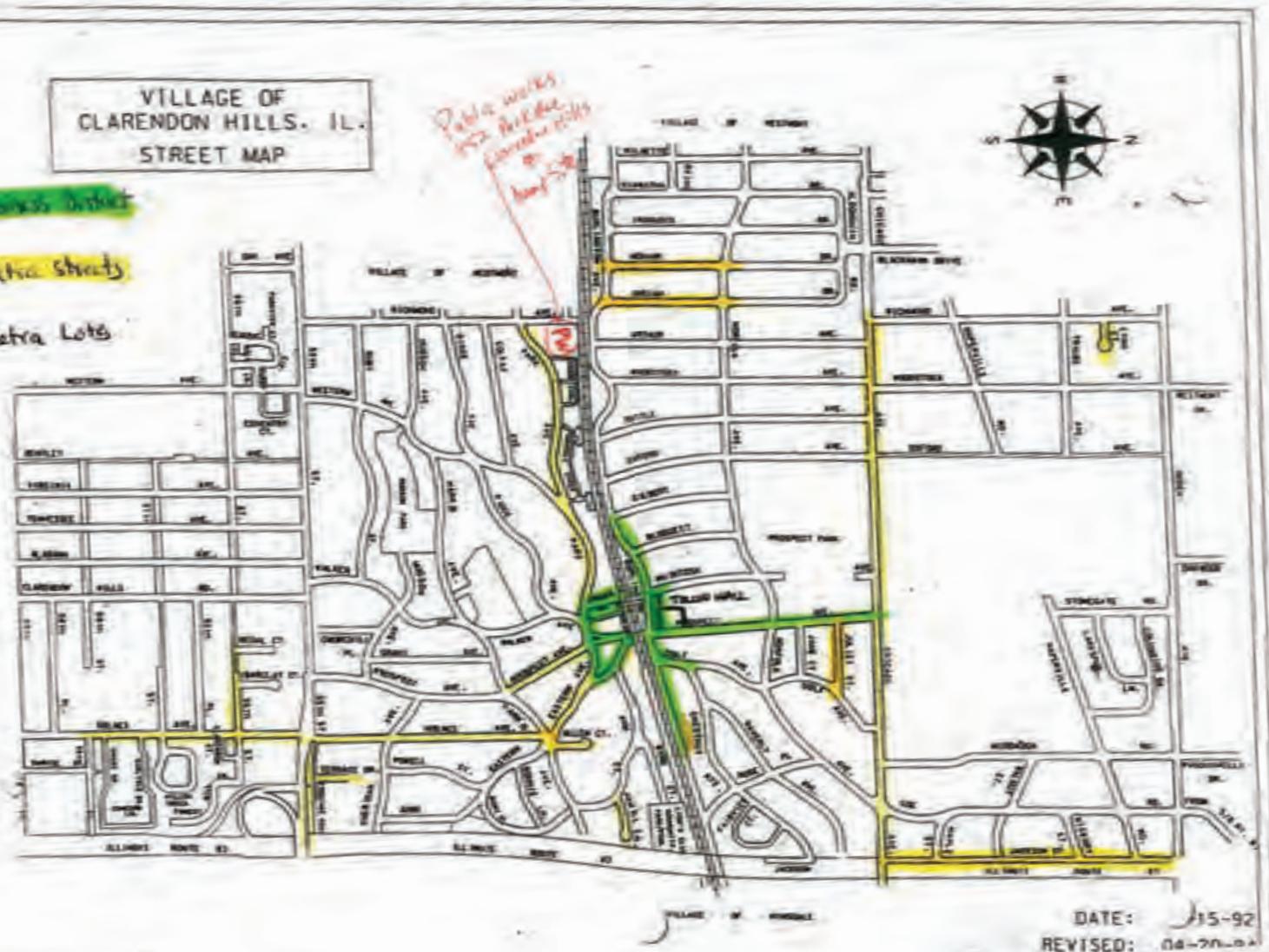
The above statements must be subscribed and sworn to before a notary public.

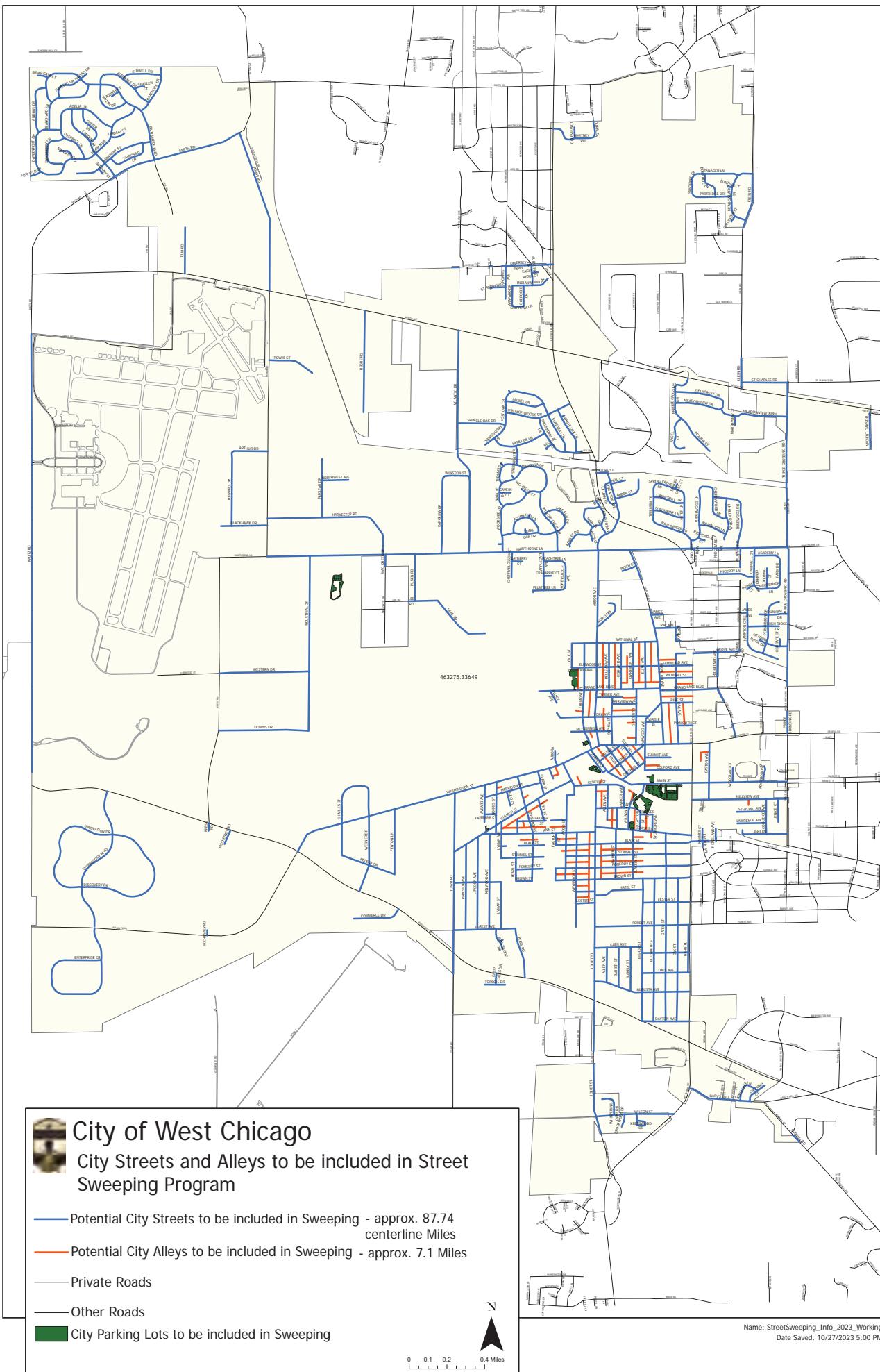
Subscribed and sworn to this 14 day of November 2022 2023

Notary Public

Failure to complete and return this form may be considered sufficient reason for rejection of the proposal.

Exhibit A





INSURANCE

Successful Bidder shall procure and maintain, for the duration of the project, insurance against claims for injuries to persons or damages to property that may arise from or in connection with the performance of the work hereunder by the Successful Bidder, his agents, representatives, employees, or sub-contractor(s).

A. Minimum Scope of Insurance

Coverage shall be at least as broad as:

1. Insurance Services Office Commercial General Liability Occurrence form number CG 0001 with the City named as additional insured, on a primary and non-contributory basis. This primary, non-contributory additional insured coverage shall be confirmed through the following required policy endorsements: ISO Additional Insured Endorsement CG 20 10 (Exhibit A) or CG 20 26 (Exhibit B), and CG 20 01 (Exhibit C).

Endorsement CG 20 37 – Completed Operations (Exhibit D) required if box is checked ; and

2. Owners and Contractors Protective Liability (OCP) policy with the City as insured
Required if box is checked ; and
3. Insurance Services Office Business Auto Liability coverage form number CA 0001, Symbol 01 “Any Auto”; and
4. Worker’s Compensation as required by the Worker's Compensation Act of the State of Illinois and Employers’ Liability Insurance.

Additional coverage required for employee exposure to lead, if box is checked ; and

5. Builders Risk Property Coverage with City as loss payee.
Required if box is checked ; and
6. Environmental Impairment/Pollution Liability Coverage for pollution incidents as a result of a claim for bodily injury, property damage or remediation costs from an incident at, on or migrating beyond the contracted work site. Coverage shall be extended to Non-Owned Disposal sites resulting from a pollution incident at, on or mitigating beyond the site; and also provide coverage for incidents occurring during transportation of pollutants.
Required if box is checked ; and

B. Minimum Limits of Insurance

Successful Bidder shall maintain limits NO LESS than:

1. Commercial General Liability: \$1,000,000 combined single limit per occurrence for bodily injury, personal injury and property damage. The general aggregate shall be twice the required occurrence limit. Minimum General Aggregate shall be no less than \$2,000,000 or a project specific aggregate of \$1,000,000.
2. Owners and Contractor Protective Liability (OCP): \$1,000,000 combined single limit per occurrence for bodily injury and property damage.
3. Business Automobile Liability: \$1,000,000 combined single limit per accident for bodily injury and property damage.
4. Workers' Compensation and Employers' Liability: Workers' Compensation coverage with statutory limits and Employers' Liability limits of \$500,000 per accident.
5. Builder's Risk: Shall insure against "All Risk" of physical damage, including water damage (flood and hydrostatic pressure not excluded), on a completed replacement cost basis.
6. Environmental Impairment/Pollution Liability: \$1,000,000 combined single limit per occurrence for bodily injury, property damage and remediation costs.

C. Deductibles and Self-Insured Retentions

Any deductibles or self-insured retentions must be declared to and approved by the City. At the option of the City, either: the insurer shall reduce or eliminate such deductibles or self-insured retentions as respects the City, its officials, employees, agents, and volunteers; or the Successful Bidder shall procure a bond guaranteeing payment or losses and related investigation, claim administration and defense expenses.

D. The policies are to contain, or be endorsed to contain the following provisions.

1. General Liability and Automobile Liability Coverages
 - a. The City, its officials, employees, agents, and volunteers are to be covered as additional insureds as respects: liability arising out of the Successful Bidder's work, including activities performed by or on behalf of the Successful Bidder; products and completed operations of the Successful Bidder; premises owned, leased or used by the Successful Bidder; or automobiles owned, leased, hired or borrowed by the Successful Bidder. The coverage shall contain no special limitations on the scope of protection afforded to the City, its officials, agents, employees, and volunteers.
 - b. The Successful Bidder's insurance coverage shall be primary and non-contributory as respects the City, its officials, employees, agents, and

volunteers. Any insurance or self-insurance maintained by the City, its officials, employees, agents, and volunteers shall be excess of Successful Bidder's insurance and shall not contribute with it.

- c. Any failure to comply with reporting provisions of the policies shall not affect coverage provided to the City, its officials, agents, employees, or volunteers.
- d. The Successful Bidder's insurance shall contain a Severability of Interests/Cross Liability clause or language stating that Successful Bidder's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.
- e. If any commercial general liability insurance is being provided under an excess or umbrella liability policy that does not "follow form", then the Successful Bidder shall be required to name the City, its officials, employees, agents, and volunteers as additional insured.
- f. All general liability coverages shall be provided on an occurrence policy form, Claims-made general liability policies will not be acceptable.
- g. The Successful Bidder and all sub-contractors hereby agree to any limitation as to the amount of contribution recoverable against them by the City. This specifically includes any limitation imposed by any state statute, regulation, or case law including any Workers' Compensation Act provision that applies a limitation to the amount recoverable in contribution such as Kotecki v. Cyclops Welding.

2. Workers' Compensation and Employers' Liability Coverage

The insurer shall agree to waive all rights of subrogation against the City, its officials, employees, agents, and volunteers for losses arising from work performed by Successful Bidder for the City. Waiver of Subrogation policy endorsement must be provided (CG 75 55 (Exhibit F) or CG 24 04 (Exhibit G)).

3. Professional Liability (architect, engineer, surveyor, consultant **Required if box is checked** ;

- a. Professional liability insurance with limits not less than \$1,000,000 each claim with respect to negligent acts, errors and omissions in connection with professional services to be provided under the contract, with a deductible not-to-exceed \$50,000 without prior written approval.
- b. If the policy is written on a claims-made form, the retroactive date must be equal to or preceding the effective date of the contract. In the event the policy is cancelled, non-renewed or switched to an occurrence form, the Successful Bidder shall be required to purchase supplemental extending reporting period

coverage for a period of not less than three (3) years.

- c. Provide a certified copy of actual policy for review.
- d. Professional liability insurance that provides indemnification and defense for injury or damage arising out of acts, errors, or omissions in providing the following professional services, but not limited to the following:
 - i. Preparing, approving or failure to prepare or approve maps, drawings, opinions, report, surveys, change orders, designs or specifications;
 - ii. Providing direction, instruction, supervision, inspection, engineering services or failing to provide them, if that is the primary cause of injury or damage

4. All Coverages

No Waiver. Under no circumstances shall the City be deemed to have waived any of the insurance requirements of this Contract by any act or omission, including, but not limited to:

- (a) Allowing work by Successful Bidder or any sub-contractor(s) to start before receipt of Certificates of Insurance and Additional Insured Endorsements.
- (b) Failure to examine, or to demand correction of any deficiency of any Certificate of Insurance and Additional Insured Endorsement received.

Each insurance policy required shall have the City expressly endorsed onto the policy as a Cancellation Notice Recipient. Should any of the policies be cancelled before the expiration date thereof, notice will be delivered in accordance with the policy provisions.

E. Endorsements, OCP policy, or General Liability policy shall not exclude supervisory or inspection services.

F. Acceptability of Insurers

Insurance is to be placed with insurers with a Best's rating of no less than A-,VII and licensed to do business in the State of Illinois.

G. Verification of Coverage

Successful Bidder shall furnish the City with certificates of insurance naming the City, its officials, employees, agents, and volunteers as an additional insureds (Exhibit E), and with original endorsements affecting coverage required by this clause. The certificates and endorsement for each insurance policy are to be signed by a person authorized by that insurer to bind coverage on its behalf. The certificates and endorsements are to be received and approved by the City before work commences. The following additional

insured endorsements may be utilized: ISO Additional Insured Endorsement CG 20 10 (Exhibit A) or CG 20 26 (Exhibit B), CG 20 01 (Exhibit C), CG 20 37 - Completed Operations (Exhibit D), and CG 75 55 (Exhibit F) or CG 24 04 (Exhibit G), where required. The City reserves the right to request full-certified copies of the insurance policies and endorsements.

H. Sub-contractors

Successful Bidder shall include all sub-contractors as insured under its policies or shall furnish separate certificates and endorsements for each sub-contractor. All coverages for sub-contractors shall be subject to all of the requirements stated herein.

I. Assumption of Liability

The Successful Bidder assumes liability for all injury to or death of any person or persons including employees of the Successful Bidder, any sub-contractor(s), any supplier or any other person and assumes liability for all damage to property sustained by any person or persons occasioned by or in any way arising out of any work performed pursuant to this project and/or Agreement.

INDEMNITY HOLD HARMLESS PROVISION

To the fullest extent permitted by law, the CONTRACTOR hereby agrees to defend, indemnify and hold harmless the City, its officials, employees, agents, and volunteers against all injuries, deaths, loss, damages, claims, patent claims, suits, liabilities, judgments, cost and expenses, which may in anyway accrue against the City, its officials, employees, agents, and volunteers, arising in whole or in part or in consequence of the performance of this work by the CONTRACTOR, its employees, or sub-contractor(s), or which may in anyway result therefore, except that arising out of the sole legal cause of the City, its officials, employees, agents, and volunteers, the CONTRACTOR shall, at its own expense, appear, defend and pay all the charges of attorneys and all costs and other expenses arising therefore or incurred in connection therewith, and, if any judgment shall be rendered against the City, its officials, employees, agents, and volunteers, in any such action, the CONTRACTOR shall, at its own expense, satisfy and discharge the same.

CONTRACTOR expressly understands and agrees that any performance bond or insurance policies required by this Contract, or otherwise provided by the CONTRACTOR, shall in no way limit the responsibility to indemnify, keep and save harmless and defend the City, its officials, employees, agents, and volunteers, as herein provided.

The CONTRACTOR further agrees that to the extent that money is due the CONTRACTOR by virtue of this Contract, as shall be considered necessary in the judgement of the City, may be retained by the City to protect itself against said loss until such claims, suits, or judgements shall have been settled or discharged and/or evidence to that effect shall have been furnished to the satisfaction of the City.

VILLAGE OF WILLOWBROOK

STREET CLEANING LOCATION MAP

1 inch = 500 feet
SOUTH BOUNDARY OF WILLOWBROOK