

VILLAGE OF WILLOWBROOK, ILLINOIS
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Village of Willowbrook, Illinois

Principal Officers

May 1, 2010

LEGISLATIVE

VILLAGE BOARD OF TRUSTEES

Robert A. Napoli, President

Terrence Kelly

Sandra O'Connor

Michael Mistele

Paul Schoenbeck

Dennis Baker

Vacant Trustee Position

Leroy R. Hansen, Clerk

ADMINISTRATIVE

Village Administrator, Unknown

Director of Finance, Sue Stanish

Director of Municipal Services, Timothy Halik,

Chief of Police, Mark Shelton



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

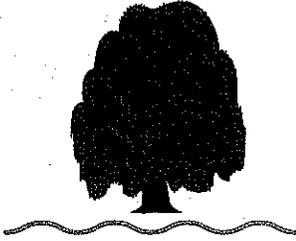
**Village of Willowbrook
Illinois**

For the Fiscal Year Beginning

May 1, 2009

President

Executive Director



Village of Willowbrook

7760 Quincy Street
Willowbrook, IL 60527-5594

Phone: (630) 323-8215 • Fax: (630) 323-0787 • www.willowbrookil.org

The Honorable Robert Napoli, Village President
Members of the Board of Trustees
Village of Willowbrook, Illinois

Village President

Robert A. Napoli

The Annual Budget of the Village of Willowbrook, Illinois for the fiscal year commencing May 1, 2010 is hereby submitted.

Village Clerk

Leroy R. Hansen

This budget, in the amount of \$10,193,218 includes all of the Village of Willowbrook funds except the Special Tax Allocation Fund and the Police Pension Fund. This operating budget represents a 13% decrease from the previous year's operating budget. The significant decrease is a result of a reduction in staffing, operating and capital expenditures in an effort to live within our means. The fiscal year (FY) 2010-11 budget is funded by operating revenues, state and federal grants and debt instruments.

Village Trustees

Dennis Baker

Terrence Kelly

Michael Mistele

Sandra O'Connor

Paul Schoenbeck

The General Fund, Water Fund, Hotel/Motel Tax Fund, SSA Bond Fund and 2008 Bond Fund all have balanced budgets and even project surpluses for the year. Willowbrook defines a balanced budget as the current year budgeted revenues will equal or exceed the current year expenditures. In the funds noted above current year revenues are anticipated to be greater than current year expenditures producing a surplus of funds on hand at the end the FY.

As planned, the Motor Fuel Tax Fund, SSA Project Fund, Water Capital Fund and Capital Projects Fund will utilize designated fund balance reserves to accomplish certain projects.

Pursuant to state law, the draft budget document was made conveniently available for public inspection on March 1, 2010. The budget was adopted on May 24, 2010.

Overview of FY 2010-11 Budget

All Funds

- Total revenues for the FY 2010-11 are estimated at \$10,274,004, a decrease of about 3% from FY 2009-10 budgeted revenues. This decrease results from lower than anticipated tax revenues such as telecommunications tax, hotel motel and motor fuel taxes.
- Total budgeted expenditures for FY 2010-11 are \$10,193,218 a 6% decrease compared to the actual projected expenditures for FY 2009-10 of \$10,821,536.

General Fund

- General fund budgeted revenues of \$7,516,455 for FY 2010-11 are projected to come in about 5% lower than FY 2009-10 budgeted revenues. The most significant impact to revenues Village is a negative economic outlook with decreases in income taxes and utility taxes. A detailed explanation of Village revenues can be found on pages 41-49.

- The general fund budgeted expenditures are projected to be \$7,309,734 compared to \$7,880,828 in FY 09-10. The significant decrease of about \$571,000 or 7% occurred as a result of a decrease in operating expenses, capital spending and personnel (a total of two positions were eliminated). The Village's FOP contract is still under negotiations and final salary numbers will impact the general fund bottom line.

The general fund is projected to produce a surplus of \$206,721.

Water Fund

- FY 2010-11 water fund revenues budgeted at \$1,953,105 are projected to be \$128,000 or 7% above the the FY 2009-10 budget of \$1,825,240. The increase in revenues is the result of an increase in the Village's water rates. Due to a 17% increase in the cost to purchase water from the DuPage Water Commission, the Village had to raise rates to its customers. There will be a corresponding increase in expenditures to purchase water from the DWC.
- FY 2010-11 budgeted water fund expenditures of \$1,909,418 are 5% greater than the FY 2009-10 budgeted amounts. The net increase is a result of higher costs to purchase water.

The water fund is projected to produce a surplus of \$43,687.

Hotel Motel Tax Fund

- Hotel motel tax revenues continue to decline compared with prior years. There are four hotels that reside within the Village's boundaries. The revenues projected at \$72,000 are generated from a 1.0% hotel motel tax that is locally assessed by the Village.
- FY 2010-11 hotel/motel tax fund expenditures budgeted at \$72,000 represents a 16% or \$13,300 decrease below the amount budgeted amount in FY 2009-10. The expenditure decline is based on a decline in the tax revenue that will be collected.

The fund balance is estimated be about \$5,800 at the end of the FY 2011.

Motor Fuel Tax Fund

- Motor fuel tax revenues of \$214,900 are 11% lower than budgeted in FY 2009-10.
- The motor fuel tax fund was restructured several years ago to only include the street maintenance program. The fifteen year street maintenance program has been adjusted based on declining motor fuel taxes.
- The motor fuel tax fund balance is expected to be \$112,373. This amount will be carried forward and used for next year's program.

Water Capital Improvement Fund

- The water capital improvement fund was established during FY 2005-06. The fund was initially established to account for the .20-cent rate reduction the Village received on each thousand gallons of water purchased from the DuPage Water Commission. Effective May 1, 2007 an additional .20-cent rate reduction occurred bringing the total rate reduction to .40 cents per thousand gallons. The Village Board committed to utilizing the amounts generated from the rate reductions to fund water capital improvements rather than reducing the Village's water rates.

- The City of Chicago has increased the cost of purchased water to the DuPage Water Commission by 60% over a three year period. The Village's cost for purchased water increased by .20 cents October 1, 2008 and another .20 cents on May 1, 2009. As a result the rate reduction program has been discontinued.
- In conjunction with the increase in water rates for FY 10-11 the Village Board approved a long term plan for the water and water capital plan. In anticipation of painting 3 water towers in the next 10 years the Village will be setting rates so that funds will be on hand for painting of the towers. Based on this plan, the Village will not be issuing debt for painting of the towers as done in the past.
- Expenditures totaling \$35,000 include funding for a valve insertion program and system improvements.

The water capital improvements is expected to have \$149,667 in fund balance at the end of FY 2011.

Capital Projects Fund

- Capital project fund budgeted revenues for FY 2010-11 are projected to come in at \$4,000 for interest earnings.
- Expenditures in the capital projects fund total \$118,626. The main project will be the completion of Village Hall garage renovation and a transfer to the 2008 bond fund for debt service.

Governmental Structure

The Village of Willowbrook was incorporated in 1960. It is a non-home rule community as defined by the Illinois Constitution. Willowbrook is located 16 miles southwest of downtown Chicago in DuPage County and has a land area of 2.3 square miles. The 2000 Census certified the Village's population at 8,967 residents.

The governing board of the Village is composed of 6 Village Trustees, the Village President and Clerk. The Village has operated under the Mayor/Council form of government with the Village Administrator responsible for management of the daily operations. The Village has 40 full time employees including 25 sworn Police Department personnel.

The Village of Willowbrook receives one hundred percent (100%) of its daily potable water supply from Lake Michigan. As a member of the DuPage Water Commission, the Village has been receiving an average of approximately 1 million gallons of water per day since January 1, 1992.

Local Economic Condition and Outlook

The Village has within its boundaries 4,586 residential dwellings of which 1,491 are single-family detached homes. A strong industrial and retail base is evident with businesses such as Target, Whole Foods, Dominick's, Willowbrook Ford, Trane, Midtronics, Ace Hardware, Walgreen's and Exclusive Windows.

After several years of negotiations and planning the Village's Town Center has opened for business. The center is located in the Village's Tax Increment Financing District (TIF) (Plainfield and Route 83) that was established in 1990 to promote a high quality retail development and Village Town Center.

The Village is extremely pleased that approximately 80% of the center is open for business. Retailers include: Staples, Sports Authority, Bed Bath and Beyond, Michaels and Bella Cosa jewelers. Restaurants include Portillos, Panera Bread, Chipotle Grill, Starbucks and Jamba Juice. New establishments include Buffalo Wild Wings and Lassek Market & Deli. This project also included over \$2,000,000 in developer funded public improvements some of which are included in the Village's capital plan. From a revenue perspective once fully developed the center will provide over \$450,000 in sales and places of eating taxes annually for the Village.

As with much of the county, the Village is and has been in a recessionary period with negative impacts to many of our taxes. On a positive note based on the location of Willowbrook and our retail mix the decline in sales tax revenues have only been about 3%. This is significantly lower than the average loss of sales tax revenues in the surrounding communities. Based on the uncertainty and conflicting economic forecasts, the Village continues to take a conservative approach and reduced revenues in the majority of Village funds.

Financial Condition – General Fund

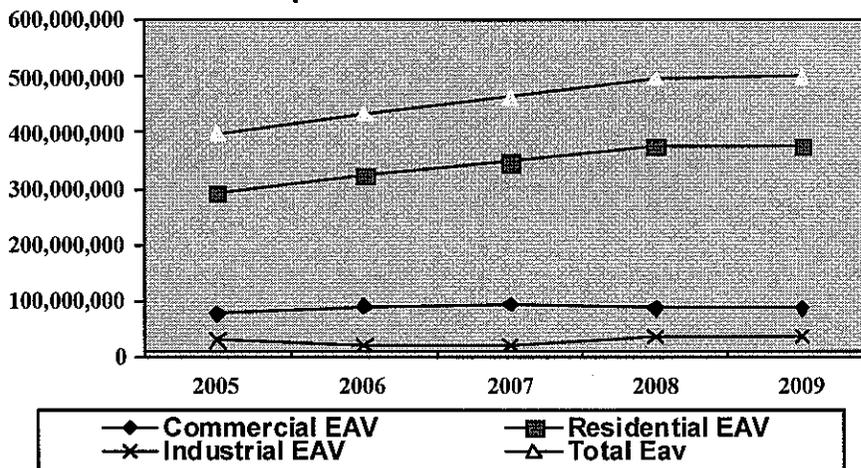
Based on the estimated operating results from FY 2009-10 the Village will have used \$110,500 in reserves. Throughout the year the staff and board closely monitored spending and deferred several operating and capital purchases.

In the past, the Village maintained a targeted fund balance of 90 days operating expenses in the general fund to cushion the impact of economic downturns or emergencies. During FY 2005-06 the Village Board increased the targeted fund balance of 120 days operating expense in the general fund. Based on the estimated operating results from FY 2009-10 and the proposed FY 2010-11 budget the number of days operating expense in fund balance are projected to be over 160 days.

The Village Board and staff carefully weighed the benefits of the amount in reserves and the need to maintain the Village's infrastructure and services at the high levels historically provided to the community. Discussions will continue to be held regarding the amount that should be in reserves. The Village Board is committed to formalizing the reserve requirements and to develop a long term financial plan to achieve the reserve goal while continuing to provide exceptional services.

The Village has experienced steady growth in equalized assessed valuation in the last five years that increased 25 percent between 2005 and 2009 with .6 percent growth last year for a total of \$499,088,712. Following is a graph of the total increase in the residential industrial and commercial portions of the equalized assessed valuation for the past five years.

Village of Willowbrook Equalized Assessed Valuation



Reporting Guidelines and Village-Wide Goals

The President and Village Board together with the Village Administrator have always encouraged and insisted upon complying with the highest standards of excellence in planning and conducting the financial operations of the Village. The Comprehensive Annual Financial Report has received twenty-first consecutive Certificates of Achievement for Excellence in Financial Reporting from the Government Finance Officer's Association (GFOA). In addition the Village received the GFOA's Distinguished Budget award for the eighth time for the FY 2009-10, which exemplifies the President, Village Board and Administrator's goal of planning and performing at the highest standards of excellence. The FY 2010-11 annual Budget will continue the standards established and be submitted to the GFOA's Distinguished Budget Award Program.

Debt Management

Debt management is an important component of the Village's fiscal planning. Before issuing debt the Village Board weighs the value and necessity of a project, considers the availability of funds and evaluates the equity of having those residents who benefit from the improvement share in the cost. Traditionally, the majority of public improvements have been funded through developer contributions. As such, the issuance of debt has been very minimal throughout the history of the Village. Since 1960 to date, there have been four debt instruments issued by the Village. In 1977 residents approved the issuance of GO bonds to bring Lake Michigan water to the Village. These bonds were paid off in December 1998. In recent years there were three debt instruments issued by the Village, one being funded through the general fund (installment contracts) and the other through the water fund (Alternate Revenue Bonds) for system improvements. Pages 29 and 30 describe these issues in more detail.

The Village continues to observe a very conservative debt policy as the guidelines dictate that the annual (G.O.) debt payments will not exceed 10% of the general fund revenues and that the total G.O. debt liability will not exceed 5% of the current EAV. With debt service for the new issue the annual G.O. debt service payments represent 1.5% of general fund revenues and the total debt is less than .05% of the 2009 EAV. Also noted in the financial policies is the preference to place debt locally through the Village's depository bank if it financially benefits the Village.

Strategic Planning

The President and Village Board have a goal setting/strategic planning session every several years to establish a direction and plan for the Village. These goals are then prioritized, and under the Village Administrator's direction, given to respective department heads or management teams to implement. These goals become part of the budget as evidenced by the continuation of the high level of services that are provided, and the inclusion of new programs in the budget provided funding is available. The overriding goal of the President and Board is to provide the highest level of services to the residents while living within our means. The most recent strategic planning session was held in June 2001. Due to financial constraints the Village suspended conducting a Community Needs Survey. Once the financial condition improves the survey will again be conducted.

The Vision Statement and Organizational Goals of the President and Village Board for the Village are on page 15. Many of these goals are ongoing year after year and subsequently will be directed by the Village Administrator's Office. Some examples of the Strategic Financial Objectives are as follows:

- Investigate and pursue long-term policy and financial objectives such as non-home rule sales tax, home rule status and or the institution of a property tax
- Maintain the current high level of services in all operating departments
- Continue a course in fiscal policy that provides financial stability in revenues, budgeting and reserves
- Maintain a financial statement that permits us to continue to operate all Village functions

During FY 09-10 the Village Board hired management consultants to conduct an organizational report and to serve as a part-time Interim Village Administrator. The report includes recommendations to improve efficiencies. The Village Board will continue to evaluate the recommendations in FY 10-11. These may or may not have a budgetary impact.

Below are some of the more significant initiatives proposed for the coming year identified within the FY 2010-11 budget.

Staffing Initiatives

A voluntary separation program was developed to encourage employees with over 10 years of service to leave Village employment. Based on the current workload and challenging financial times one layoff occurred and two vacant position were not filled.

Technology Initiatives

While funds are not available for new technologies, funding has been allocated to adequately maintaining existing systems. Three years ago the Village entered into a computer lease program for all Village computers. In an effort to save funds, the buy option will be exercised on the current lease rather than contracting for new computers through a new lease program.

Park Improvements

The Village's only tennis courts are located in the Waterford subdivision. Significant repairs are planned to overlay the courts in FY 10-11.

Development Initiatives

- Goodwill Industries will be opening up a retail store in the Hinsdale Lake Commons

Shopping Center. The Village is very excited to have this long time vacant space filled and to have Goodwill in the Village.

- The Village is also very pleased to have Lassek Market & Deli opening in FY 10-11 in the Town Center Development. The ethnic deli will be specializing in Polish packaged and prepared foods.

Village Water Rates

As noted earlier the Village purchases water through the DuPage Water Commission (DWC). Effective May 1, 2010 the DWC increased the Village's cost to purchase water by 17%. As a result, the village will need to increase its water rates to offset the cost of this increase. The last Village water rates increase was in 2001.

Capital Improvements

The Village continues to commit to maintaining the highest quality of infrastructure for Village roadways. For FY 2010-11 the road maintenance program includes crack filling and seal coating of various roadways.

Other initiatives are as follows:

- Continue to improve the Village's open drainage system
- Continue to work with the Illinois Department of Transportation on planning and design considerations related to the widening of Illinois Route 83.
- Continued participation in the DEA taskforce

Significant Budget/Financial Trends

Like many communities across the United States, the Village of Willowbrook is experiencing the challenge of providing new and improved services to residents while facing expanded federal and state mandates in a declining revenue environment.

The Village Board and staff were able to produce a balanced general fund budget that still advances the goals and objectives of the Village Board and is responsible to the Village's residents. A balanced budget was achieved by a careful prioritization of the vital services and programs necessary to meet the expectations of the Village residents and business.

The 2000 Census decreased the share of state shared revenues as the Village's population decreased by 1.5% while the increase in the total state population increased by 5.6%. In the prior year the Village experienced a significant downswing in income tax receipts. This trend is expected to continue into FY 2010-11

As the Village relies heavily on sales tax receipts (42%), we took a very conservation approach and anticipated a 0% growth on existing sales from the prior year. While there may be some new developments on the horizon any revenues generated were not included in the FY 2010-11 budget.

One of the goals established by the Board in FY 2005-06, was to present a general fund balanced budget that also included a rebuilding of the number of days in reserves to 120 days. For FY 2009-10 it is anticipated that general fund reserves will be 179 days.

Intergovernmental Efforts

Whether in a strong or weak economic environment, the Village strives to work with other municipalities, taxing bodies, volunteers, social service organizations and private industry to enhance the sense of community, more efficiently use resources, and to connect those needing assistance with the appropriate organizations. This philosophy is evidenced by the inclusion in the budget of funds for the Chamber of Commerce, contributions to the DuPage Senior Center for the Meals-On-Wheels Program, a contribution to the Special Recreation Association, The Senior Citizen Taxi Program and a contribution to the DuPage Children's Center.

Another trend affecting the nation as a whole is the increase in health care costs. The Village participates in the Intergovernmental Personnel Benefit Cooperative (IPBC), an association of municipalities who have pooled resources and claims history in order to control the significant upward trend in health costs. For the FY 2010-11 plan year the Village's health insurance premium will increase by 10%. Over the past several years the average increase has been about 8% which has been below the national average of 15%-20% increases. The Village instituted a health insurance buy-back program that compensates employees who forgo Village insurance if covered under a spouse's policy. The program is saving the Village approximately \$30,000 annually.

Future Issues

The Village will continue to carefully evaluate development opportunities that will support and increase the sales tax base. Maintaining diversity in the sales tax base will continue to be a future consideration especially in light of the Board's inability to levy a property tax for village services. With a new public works facility complete the Board will be focusing on a long-term revenue strategy. Developing a plan for a long-term solution for the stability and diversity of the Village's financial position will continue to be a priority for the Board.

The Village prepares a Five and Fifteen Year Long-Range Plan, a Five Year Street Maintenance Program, a Five Year Water Fund Analysis and Capital Projects Plan as tools to identify and plan for future capital expenditures. This, as well as other planning sessions throughout the year, reflects the Village's commitment to implementing the Comprehensive Plan recommendations and maintaining the Village's infrastructure. Equally important are the following:

- ❖ Adequately funding health insurance and retirement plans
- ❖ Retaining a skilled and motivated workforce
- ❖ Complying with federal and state mandates
- ❖ Maintaining fund balances that are prudent financial management

Acknowledgments

Without the support, coordination and ability of the Village staff and the Finance Committee of the Village Board, this budget document would not be possible. The Village staff has my sincere appreciation for the contributions made for the preparation of accurate and meaningful information vital to the Village's operation.

Respectfully submitted,



Sue Stanish, Director of Finance

LONG TERM FINANCIAL OVERVIEW

Financial Sustainability

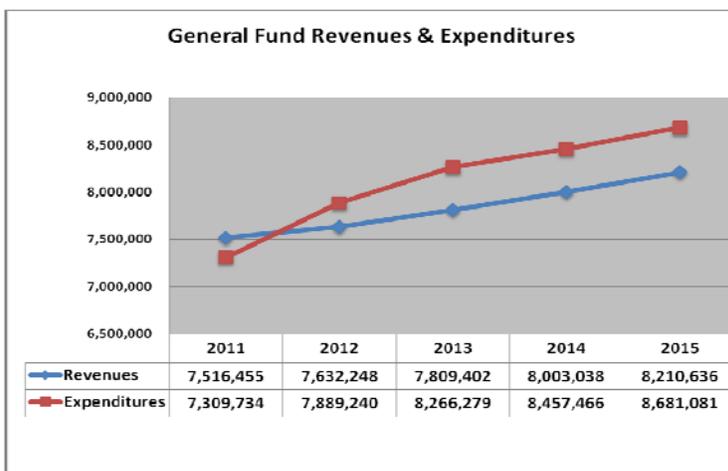
In August, 2009 the Village hired management consultants from Sikich LLP to evaluate the organizational structure and efficiencies for the Village. An important aspect of the review is the financial sustainability under the current revenue and expenditure structures.

The team from Sikich validated the structural problem with its finances the Village Board and staff have been discussing for the past years. As with many other communities, Willowbrook's expenditures are growing at a greater pace than revenues. With the organizational study complete the next project will be to look for ways to increase revenues, reduce expenditures, or a combination of both.

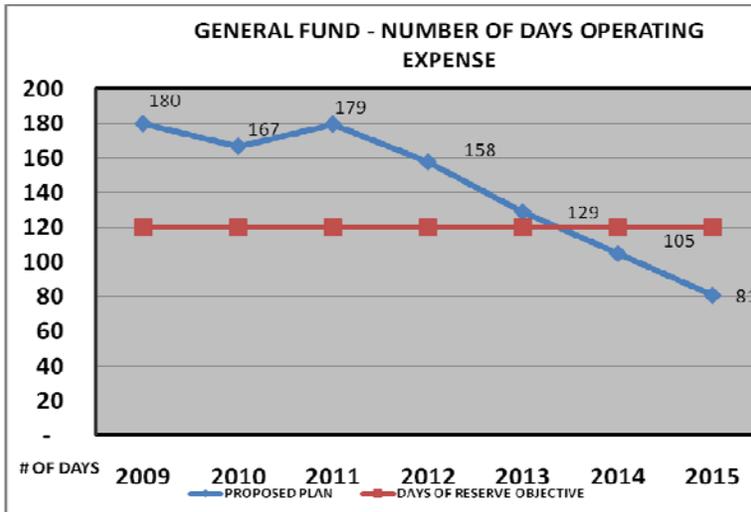
The Village of Willowbrook is only one in four communities in DuPage County that does not levy a significant property tax to fund village services. Of these four communities the Village of Willowbrook is one of the two non-home rule communities. The Village does not have a local sales tax and relies heavily on the 1% tax distributed by the State of Illinois. The Village is at a disadvantage compared to home-rule communities that have greater oversight and taxing authority.

The Village has begun to take steps to address the long term financing challenges by reducing staffing levels and capital spending. While this has provided a short term solution, discussions on new revenue sources for long term sustainability are planned in the near future. Funds have been allocated in FY 10-11 to evaluate obtaining home-rule status and options for new revenue sources. Recommendations the Board will be working on to maintain financial sustainability include the following:

- Evaluate revenue structure to ensure long-term financial health
- Monitor financial policies
- Continue to demonstrate excellence through financial award programs
- Evaluate fees and charges annually
- Increase available reserves



This graph depicts the Village's 5-year outlook. As common with many organizations expenditures are growing at a faster rate than revenues. On average the village anticipates revenue growth of 2.5% and expenditure growth of 2.5%-6%.



The graph on the left depicts the future state of reserves in the general fund. The measure is the number of days of operating expenses in fund balance. As noted the Village will need to draw down reserves to fund operations at the current level. The current policy is to maintain 120 days of operating expenses in reserves.

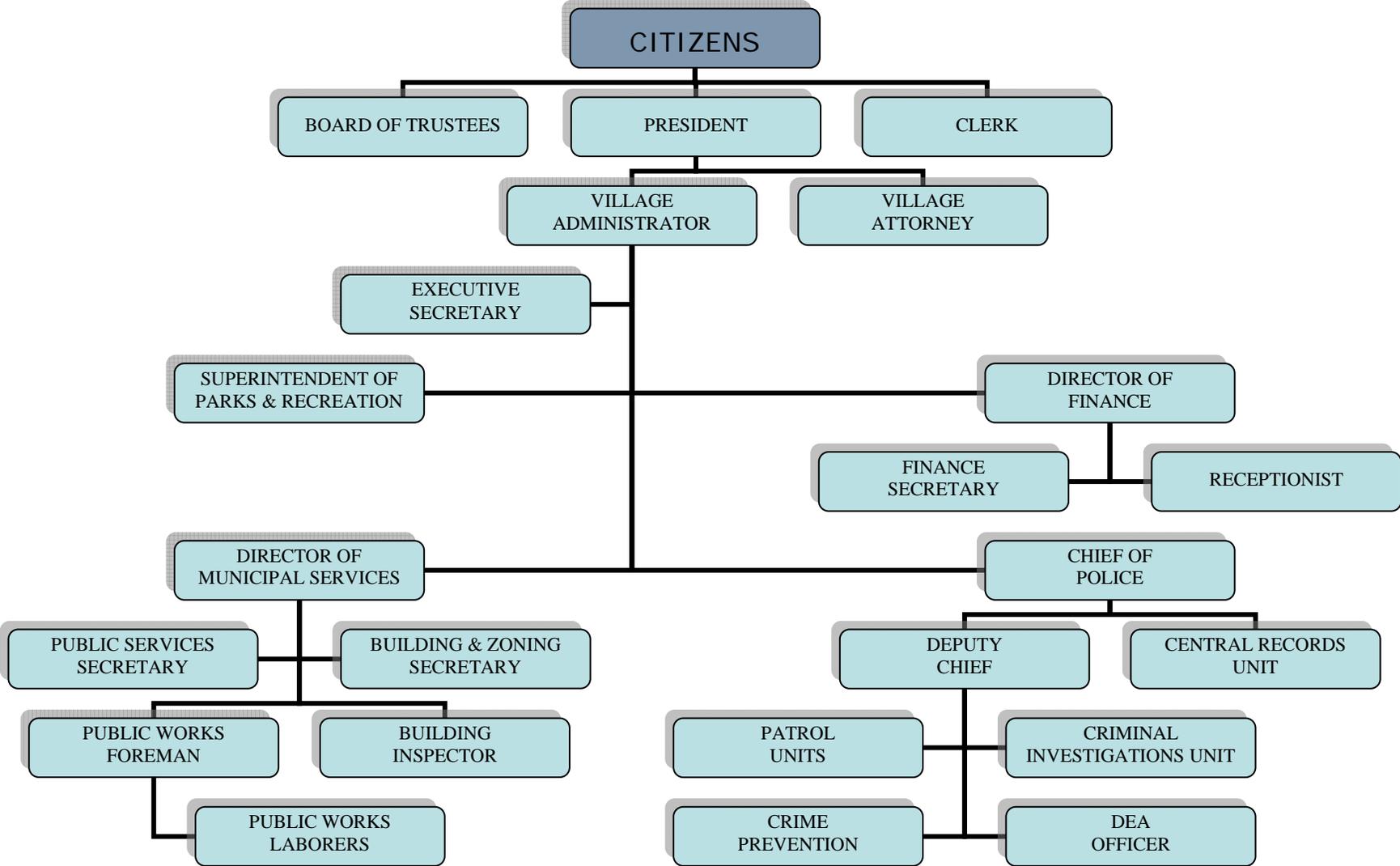
The Village Board has addressed this downward trend in the financial condition as much as possible by reducing staff and deferring or eliminating operating and capital spending. While this approach as worked the past couple of years the Board recognizes that expenditures cannot be reduced further without significant service reductions. In June the Village Board will be discussing possible revenue enhancements that may or may not require a referendum. The amount of reserves required in the general fund will also be addressed.

At the same time the Village will be developing a contingency plans in the event a referendum is not approved. This will be necessary to educate citizens of service reductions that will be necessary for the Village to live within its means.

Conservative planning and spending has put the Village in a unique situation that reserves sit over 165 days are greater than the required 120 days. A balance budget was achieved in FY 10-11 which is quite an achievement in the current environment. Looking forward, the Village will plan today for the future expansion of the revenue base or expenditure reductions if needed.

VILLAGE OF WILLOWBROOK

ORGANIZATIONAL CHART



VILLAGE OF WILLOWBROOK

VISION STATEMENT AND ORGANIZATIONAL GOALS

Introduction

During the summer of 2001, the President, Village Board and Management Staff conducted a Strategic Planning Session facilitated by Strategic Management Consultants, Inc. The purpose of this session was twofold:

- Develop a Visionary Statement
- Develop Strategic Financial Objectives

Visionary Statement

The Strategic Planning Session developed key themes and issues of significance, including:

- Maintaining, preserving and enhancing the high quality of life residents now enjoy in the community.
- Maintaining a significant presence of open space in the community.
- Creating a government that reflects the community's progressive, educated and quality-oriented citizenry where high expectations are the norm-not the exception.
- Maintaining a "small-town" feel while facing the realities of traffic management needs, infrastructure needs and public safety needs that accompany an ever-stretching population within and beyond Willowbrook's borders.
- Taking advantage of and protecting the community's assets.
- Plan an active role in accomplishing Legislative Action Program objectives.

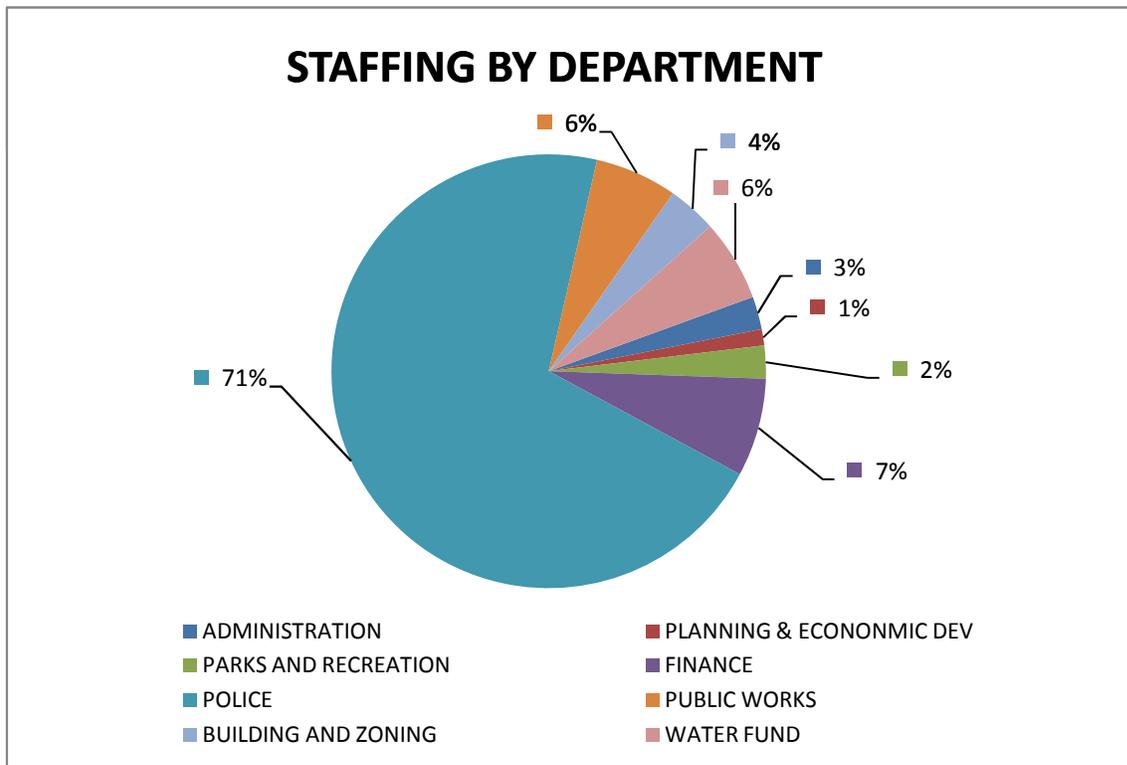
Strategic Financial Objectives

To address these visionary themes, the Willowbrook team developed the following strategic financial objectives:

- Maintain a financial statement that permits us to continue to operate all Village functions.
- Begin the process of planning for a Northwest Willowbrook neighborhood park.
- Provide the financial resources to develop a virtual Village Hall, paperless Board meetings and information services.
- Provide the funding to resolve the balance of stormwater problems within the community.
- Develop a strategy for negotiating Union contracts that are fair, while affordable.
- Maintain current high level of services in all operating departments.
- Continue a course in fiscal policy that provides financial stability in revenues, budgeting and reserves.

Village of Willowbrook
 Personnel Requirements
 (Full Time Equivalent)

| DEPARTMENT | 2008-09 | 2009-10 | 2010-11 |
|--------------------------|-----------|-----------|-----------|
| ADMINISTRATION | 2 | 2 | 1 |
| PLANNING & ECONONMIC DEV | 1.5 | 1.5 | 0.5 |
| PARKS AND RECREATION | 1 | 1 | 1 |
| FINANCE | 3 | 3 | 3 |
| POLICE | 29 | 29 | 29 |
| PUBLIC WORKS | 3 | 3 | 2.5 |
| BUILDING AND ZONING | 1.5 | 1.5 | 1.5 |
| WATER FUND | 2 | 2 | 2.5 |
| TOTAL | 43 | 43 | 41 |





VILLAGE OF WILLOWBROOK

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Accounting Entity and Polices

The accounting policies of the Village of Willowbrook, Illinois conform to generally accepted accounting principals as applicable to government units. The following is a summary of the more significant accounting policies and information on the reporting entity.

A. Reporting Entity and Services

Budgets have been adopted for the General, Special Revenue, Capital Projects, Water Fund, Water Capital Improvements Fund, Special Service Area Funds and the 2008 Bond Fund. Budgets have not been adopted for the Tax Increment Financing Fund and the Police Pension Fund.

The Village operates under a Mayor/Council form of government and provides the following services to its residents and businesses: public safety, highways and street maintenance, engineering, building and zoning, water distribution, sewer maintenance, waste disposal, and administrative services.

B. Basis of Presentation – Fund Accounting

The Accounts for the Village are organized on the basis of funds, each of which is considered a separate set of self-balancing accounts that comprise assets, liabilities, fund equity or retained earnings, revenues, and expenditures or expenses as appropriate. Government resources are allocated to and are accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled. The budget document includes fund equity or working cash and revenue projections, and approved expenditure appropriations by line item.

Fund Balance which is described throughout the document is defined as the assets of a fund less liabilities as determined at the end of each fiscal year. Any reservation of fund balance are deducted to result in an “unreserved fund Balance”.

2. Governmental Funds

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

B. Special Revenue Funds: Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are legally restricted to expenditures for specified purposes. The Village has two special revenue funds that are budgeted for; the Hotel/Motel and Motor Fuel Tax Fund.

C. Debt Service Funds: Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The Village of Willowbrook has one debt service fund, the 2008 Bond Fund.

D. Capital Projects Funds: Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, special assessment funds, and trust funds). In addition, capital project funds are used when a capital acquisition is financed by several funds or over several accounting periods. The Village has one capital projects fund.

3. Proprietary Funds

Enterprise Funds: Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises -where the intent of the governing body is that the costs (expenses, including depreciation) of providing the goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The water and water capital funds are the Village's only enterprise funds.

Internal Service Funds: Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the Village, or to other governments on a cost-reimbursement basis. The Village does not have any internal service funds.

4. Fiduciary Funds

A. Trust Funds: Trust funds are used to account for assets held by the Village in a trustee capacity. Pension trust funds are accounted for in essentially the same manner as proprietary funds. The police pension fund is the only trust fund within the Village.

B. Agency Funds: Agency funds are used to account for assets held by the Village as an agent for individuals, private organizations, other governments, and/or other funds. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The Village has two agency funds, Special Service Area One Bond and Project Funds.

5. Basis of Accounting

Basis of accounting refers to when the revenues and expenditures or expenses are recognized in the accounts and reported in the annual audit.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. The Village's share of State-assessed income taxes, gross receipts, and sales taxes are considered "measurable" when in the hands of the intermediary collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

All proprietary funds and pension trust funds are accounted for using the accrual basis of accounting except for budgeting purposes. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred. Unbilled water utility receivables are recorded at year-end in the water fund. However, the water fund budget includes capital improvements and equipment as expenses. For accounting purposes capital improvements in excess of \$10,000 are capitalized as fixed assets on the balance sheet and are not expensed.

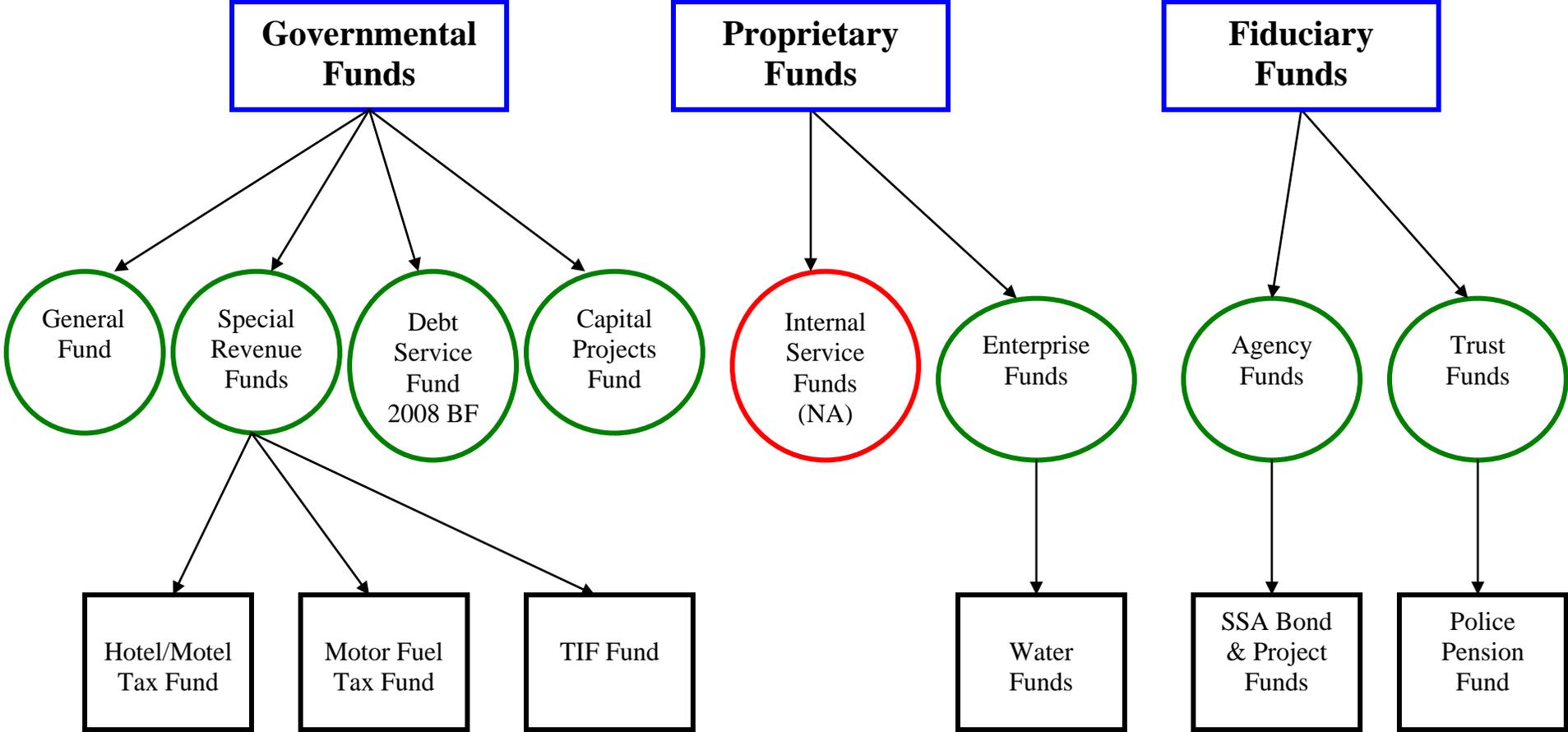
Village of Willowbrook
Village Funds and the Related Village Departments

The matrix below illustrates the connection of the functional departments of the Village and how they relate to the fund structure of the Village.

| | Village Funds | | | | | | | | | |
|-------------------------------|---------------|----------------------|---------------------|-----------------------|---------------------|---------------|------------------|------------|---------------------|----------------|
| | General Fund | Hotel/Motel Tax Fund | Motor Fuel Tax Fund | Capital Projects Fund | Police Pension Fund | SSA Bond Fund | Ssa Project Fund | Water Fund | Water Cap Impr Fund | 2008 Bond Fund |
| Village Departments | | | | | | | | | | |
| Village Board & Clerk | x | x | | | | | | | | |
| Board of Police Commissioners | x | | | | | | | | | |
| Administration | x | x | | | x | x | x | | | |
| Planning | x | | | | | | | | | |
| Parks & Rec | x | | | x | | | | | | |
| Finance | x | | | | | | | | | |
| Police | x | | | | x | | | | | |
| Public Works * | x | | x | x | | | | x | x | x |
| Building & Inspection | x | | | | | | | | | |
| Parks & Rec | x | | | x | | | | | | |
| Water Department* | | | | | | | | x | x | x |

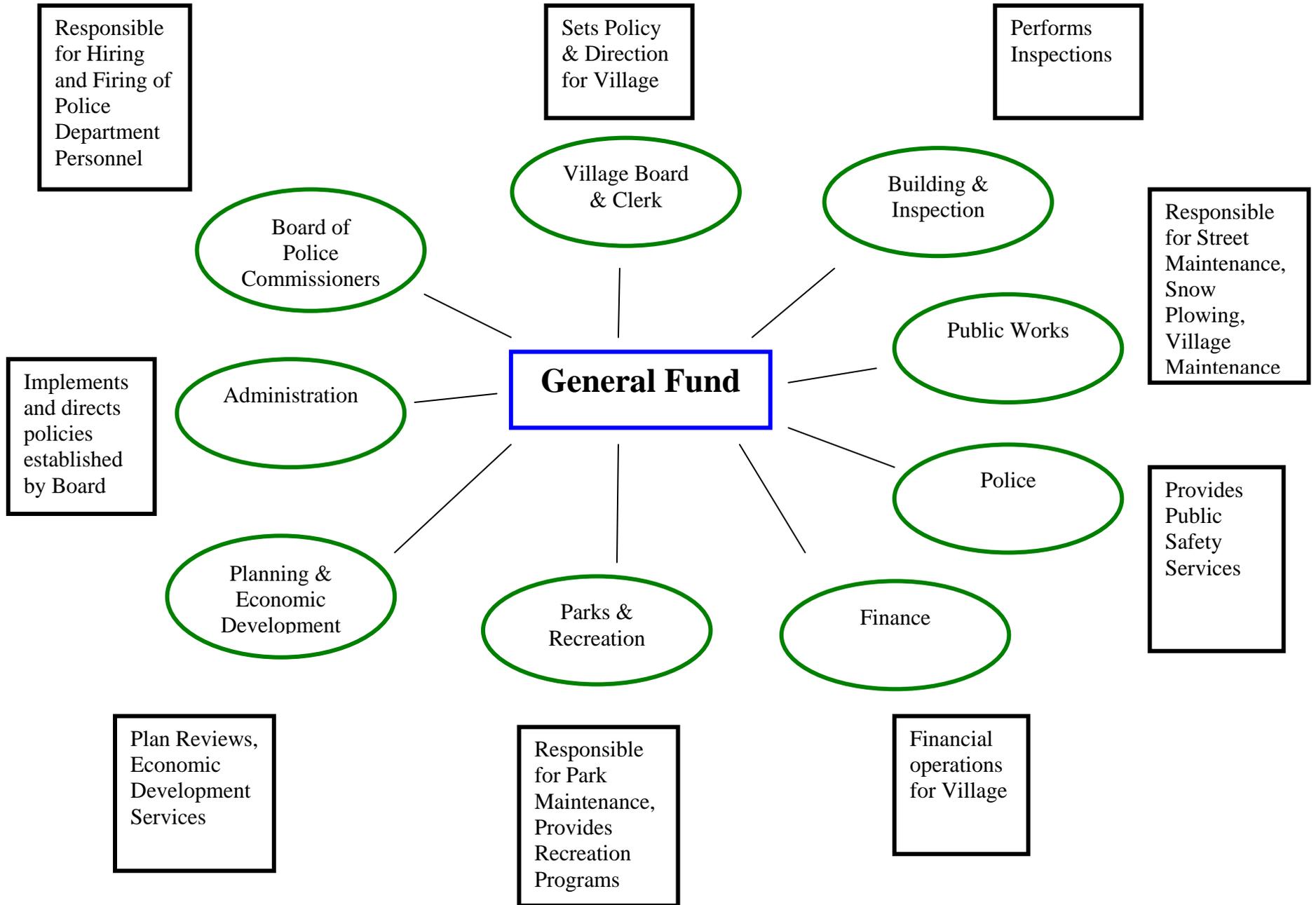
* From a staffing perspective the same five employees work in the public works department and in the water department.

Village of Willowbrook
Fund Structure

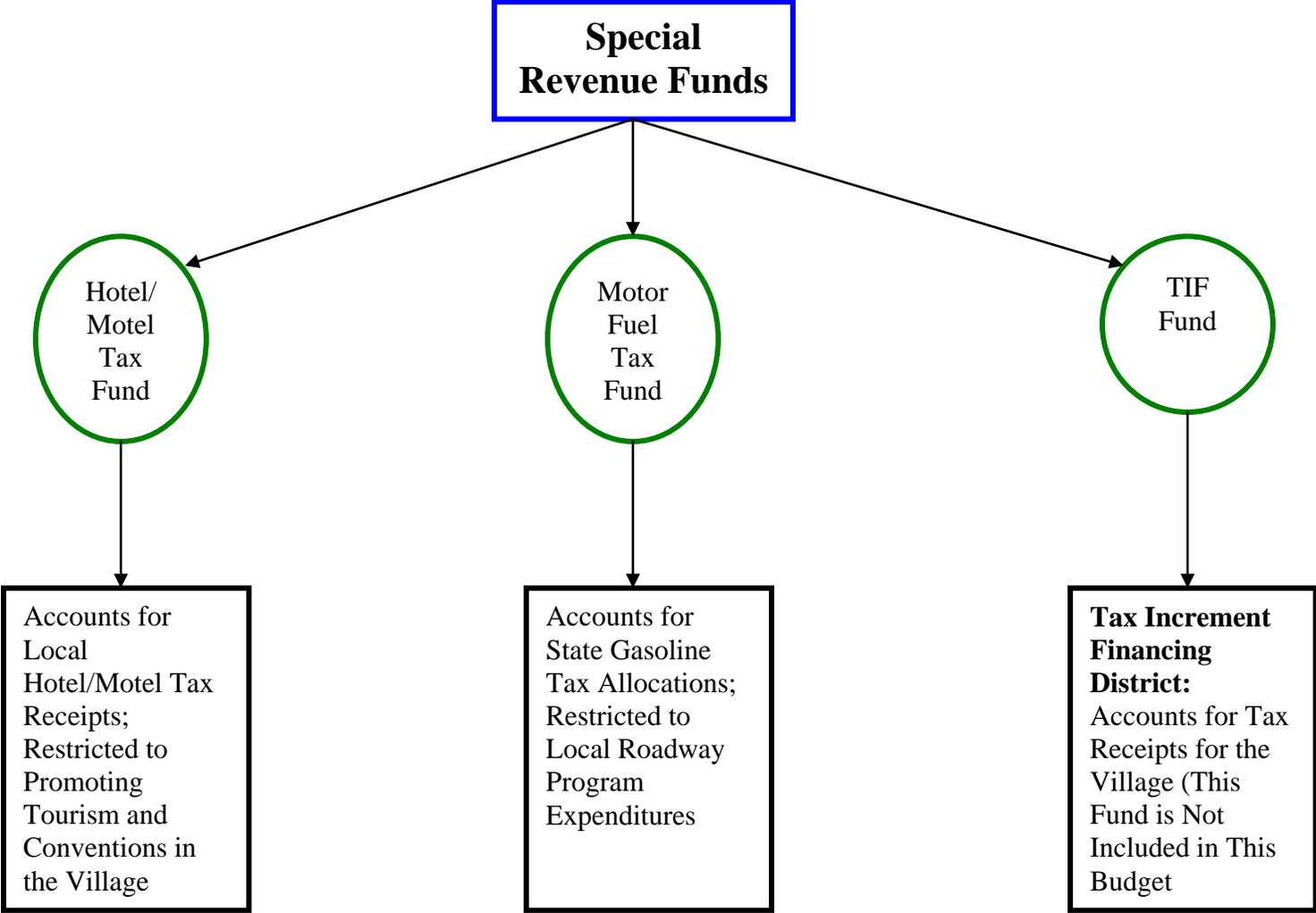


* The Village does not have any Internal Service Funds as noted above in red.

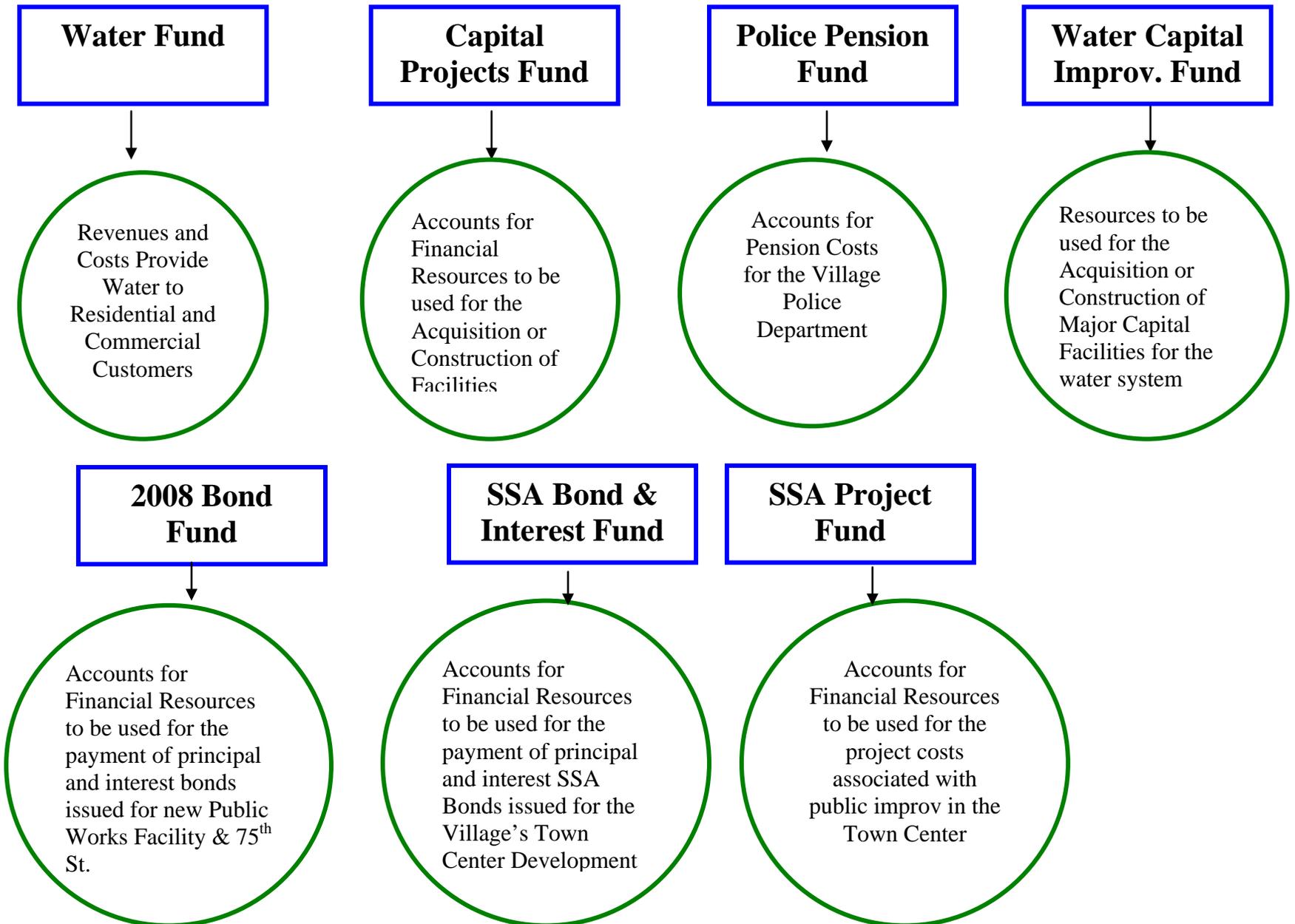
Village of Willowbrook – General Fund



Village of Willowbrook
Special Revenue Funds



Village of Willowbrook
Capital Projects, Water, Police Pension Fund & Special 2008 Bond Funds & Service Area Funds



Village of Willowbrook Budget Policies

I. Significant Budget Policies

A. The budget is not prepared on a basis consistent with generally accepted accounting principles (GAAP). Budget appropriations lapse at year-end and encumbrance accounting is not used by the Village; therefore expenditures that are not substantially incurred by the end of the fiscal year must be reappropriated in the next fiscal year budget. The Village has an April 30 Fiscal Year-End.

The General Fund balance reserve is targeted to be 120 days operating expense or 33% of operating expenditures (***this policy will be reevaluated in FY 10-11***). The Special Revenue Funds are targeted to be at a level consistent with future expenditure expectations.

B. Expenditures may not legally exceed the appropriated amounts at the fund level. Budget transfers between line items are not normally performed. Purchases greater than \$2,500 are approved by the Village Board for consulting services and \$5,000 for goods. The Village Board of Trustees has the ability to approve additional appropriations throughout the year.

C. In accordance with Generally Accepted Accounting Principals, the Village records changes in market value for the applicable Village investments. However, changes in market values are not included in the Village's operating budget.

II. Budget Preparation Policies

A. Produce an annual budget that is within the Village's ability to pay. Annually, the Village will produce a balanced general fund budget. *A balanced budget is defined as revenues reported in the FY will be equal or be greater than total expenditures in the FY.* In the case of an unforeseen event, the use of fund balance reserves may be utilized to maintain existing service levels. A plan to replenish reserves will be developed and implemented within the year following the planned drawdown of reserves. The FY 2010-11 general fund budget is balanced.

B. Encourage Intergovernmental Cooperation – The Village has significantly improved services to the community and controlled costs by cooperating with other governmental agencies. The DuPage Water Commission; Intergovernmental Personnel Benefit Cooperative (IPBC); Intergovernmental Risk Management Agency (IRMA); the Illinois Metropolitan Investment Fund (IMET); Southwest Central Dispatch; FIAT, and DUMEG. Additional initiatives continue to be explored.

C. Prepare a budget that provides meaningful and understandable information to interested citizens as well as the Village Board and staff. The Village has been the recipient of the Government Finance Officers' Association (GFOA) Distinguished Budget Presentation Award for 2003-2009.

III. Budget Procedures - The Village Board of Trustees and Village staff follow these procedures in establishing the budgetary data contained herein:

- A. September – Senior Staff Workshop
 - The Village Administrator conducts a session with the senior staff to review current initiatives and identify new initiatives for the next budget year. It is during this session that the plan for the budget preview workshop for the Village Board is developed.
- B. October - Board Budget Preview
 - A budget preview is presented to the Village Board by the Administrator which includes an update to the current fiscal year and five year outlook along with indicators/trends that will impact proposed revenue and expenditure options.
 - The Finance Director and Village Administrator prepare an estimate of beginning fund balance and the majority of revenue projections for the budget. A strategy for the upcoming budget year is developed to provide Department Heads with guidelines for preparing their budget requests.
- C. Budget Workshop - Staff
 - Between November and January, the Finance Director incorporates all departmental budget requests into a preliminary draft budget document.
 - A budget session is held on a staff level whereby department heads present requests to the Village Administrator and the Finance Director. Direction is given by the Village Administrator on amounts to be cut prior to Committee review and the Village Board workshop. It is left to the Department Head's discretion on what projects or line items will be reduced.
- D. Committee Reviews:
 - The Village Board committees and park and recreation commission review the overall goals and priority for the entire Village and then review their respective departmental budgets.
 - The draft budget is finalized and a presentation is prepared for the budget workshop.
- E. Village Board Budget Workshops – February/March
 - An overview of the draft budget and upcoming priorities are presented along with a presentation by each department of their proposed budget. A final workshop is held to review any changes made from the prior workshop before final adoption in the month of April.
 - The Draft Budget is made available for public inspection for at least 10 days prior to the passage of the budget. A public hearing notice is published announcing the date and time of the hearing to obtain any comments from residents. The public hearing for the appropriation ordinance is held in accordance with statutory requirements.
- F. Final Budget - April
 - The final budget is prepared by the Finance Director and presented to the Board for final approval.
 - The appropriation ordinance is required to be passed by the first quarter after the start of the Village's fiscal year. The appropriation ordinance is passed in the month of May.
- G. Budget Amendment Process
 - Historically the Village does not make budget amendments. However amendments are possible and require an ordinance and Village Board approval.
 -

The following is a budget timetable detailing the significant timeframes.

Budget Schedule -- FY2011

| Description | Date |
|--|--------------|
| Senior Staff Workshop | Sept. 28 |
| Review current FY Initiatives and assess progress | |
| Identify initiatives that will carry over to next FY | |
| Identify any new initiatives/eliminate if needed | |
| Plan for "Budget Preview" Workshop | |
| | |
| Board "Budget Preview" Workshop | Oct. 26 |
| Preview of budget (same format as last year) | |
| Seek board feedback/input as we begin preparation of budget | |
| | |
| Staff Budget Kick-off Meeting | Oct. 29 |
| Review "preview" materials | |
| Review Board feedback | |
| Present budget overview -- status or revenues, to-date expenditures, reserve, etc. | |
| Present budget workbook (including increase guidelines) to staff | |
| | |
| Department Budget Submittals Due to Sue | Dec. 1 |
| | |
| Individual Department Budget Review Meetings w/Sue and Ed | Dec. 15 - 17 |
| | |
| Final Staff Budget Meeting and "Adjustments" | Jan. 5 |
| | |
| Presentation to Committees (special Committee meeting) | Feb 1 |
| | |
| Board Budget Workshop I | Mar. 1 |
| | |
| Board Budget Workshop II (if needed) | Mar. 22 |
| | |
| Final Approval of Budget | 26-Apr |

Village of Willowbrook
Fund Policies

A. General Fund

The general fund balance should be maintained at 33% or 120 days of estimated operating expenditures. If the unreserved balance falls below the minimum, a plan will be developed to return the minimum balance within a reasonable period of time. One-time revenues shall not be used to fund current operations.

B. Water Fund

This is an enterprise fund and as such is expected to be self-sufficient. Rates should be maintained at sufficient levels to meet the costs of water programs, fund depreciation, and build reserves for future capital needs. Water rates for Village consumers will be reviewed on an annual basis. The water fund cash and investment balance should be maintained at a minimum level of (25%-35%) of previous years expenses. If the balances fall below the minimum, rates will be adjusted so as to gradually return to the minimum within two to three years. If the balances exceed the maximum, the overage will be used to keep future rate increases lower or fund capital projects for the water system.

C. Hotel Motel/ Tax Fund

This is a special revenue fund that accounts for the Village's 1% hotel/motel tax. The expenditures generated from this tax must be used to promote tourism within the Village. Expenditures should not exceed projected hotel tax revenues. A fund balance of \$5,000 should be maintained in order to account for unforeseen revenue drops. If the fund balance falls below \$5,000 a plan will be developed in the following year to return the fund balance to \$5,000.

D. Motor Fuel Tax Fund

The expenditures intended for motor fuel tax revenues must not exceed the amount of funds available from the State of Illinois motor fuel tax fund. These revenues should be used only for street improvements and repair, as allowed by the State of Illinois Law.

E. Water Capital Improvement Fund

The expenditures intended for this fund are for major water system improvements such as water main extensions. One-time revenues should be placed in this fund.

F. Capital Projects Fund

The expenditures in this fund are to be used for retiring debt service and for capital expenditures. One-time revenues should be placed in this fund.

VILLAGE OF WILLOWBROOK DEBT SERVICE POLICY & SUMMARY

Decisions regarding the use of debt are based on a number of factors including, but not limited to, the long-term needs of the Village and the amount of resources available to repay the debt.

DEBT ISSUANCE GUIDELINES

- A Capital Improvements Plan Inventory will be prepared and updated annually to estimate costs and provide a basis for project prioritization.
- A Five and Fifteen Year Long Term Financial Plan will be prepared to plan for future funding needs.
- Capital Projects financed through the issuance of bonded debt will be financed for a period not to exceed their useful life.
- Both private placement and the public sale of debt will be evaluated for the most cost effective solution.
- Pay as you go financing will be an integral part of the Village's Capital Improvements Program.
- Annual G.O. Debt should not exceed 10% of General Fund revenues.
- Total G.O. Debt should not exceed 5% of the current Equalized Assessed Valuation.

The Village's legal debt limit and authority to issue bonds is granted by State Statute. Although the limit is 8.625% of the Equalized Assessed Valuation, the Village is precluded from issuing general obligation debt in excess of the Property Tax Limitation Act without voter referendum. There are specific laws that limit the Village's borrowing power by imposing backdoor referendums or petitions to provide for public interaction.

The Village has debt instruments currently outstanding that do not fall under the 8.625% limitation of the Village's Equalized Assessed Valuation.

1. In June 2000, the Village issued \$1,300,000 in General Obligation Bonds (Combined Alternate Revenue Source) Series 2000 bonds for a new water meter reading system, the painting of two water towers and the 79th Street Water Main Extension project. Debt service on the ten-year bonds will be paid by water sale revenues. These bonds are Alternate Revenue Source Bonds and do not fall under the 8.625% bonded debt limitation of the Village's Equalized Assessed Valuation.
2. In July, 2008, the village issued \$2,050,000 in General Obligation Bonds (Alternate Revenue Source) Series 2008 for the construction of a new Public Works Facility and the completion of the 75th Street Road extension project. The Public Works Facility will house both the public works function and the water department. Debt service on the 20 year bonds will be paid from general fund and water sales revenues.

No Commitment Debt

3. The Village created Special Service Area #1 to provide for infrastructure improvements in the Town Center Tax Increment Financing District. The Bonds are paid solely from special service area taxes levied on benefited properties. The amount of debt outstanding as of April 30, 2010 was \$3,435,000.

TOTAL OUTSTANDING DEBT AND CURRENT DEBT PAYMENTS

| Purpose/Year | Rate | Retirement Date | Principal Outstanding | Principal Pmt | Interest Pmt | Total Payment |
|------------------------|------------|-----------------|-----------------------|---------------|--------------|---------------|
| Alternate Water – 2000 | 4.7-5.3% | June 2010 | \$160,000 | \$160,000 | \$4,240 | \$164,240 |
| G.O. Bonds 2008 | 3.75-4.25% | Dec 2027 | \$1,970,000 | \$80,000 | \$120,6770 | \$200,668 |

| Description | Original Principal | Principal Paydown | Principal Outstanding |
|-----------------------|--------------------|--------------------|-----------------------|
| Alternate Water Bonds | \$1,300,000 | \$1,140,000 | \$160,000 |
| 2008 G.O. Bonds | <u>\$2,050,000</u> | <u>\$80,000</u> | <u>\$1,970,000</u> |
| Total | \$3,350,000 | \$1,220,000 | \$2,130,000 |

SCHEDULE OF FUTURE DEBT

| Year Ending | <u>Water</u> | <u>Principal</u> | <u>Interest</u> |
|---------------|--------------|------------------|-----------------|
| April 30 2011 | \$164,240 | \$160,000 | \$4,240 |

| Year Ending | <u>2008 G.O.</u> | <u>Principal</u> | <u>Interest</u> |
|---------------|--------------------|--------------------|------------------|
| April 30 2010 | 200,668 | 80,000 | 120,668 |
| 2011 | 159,744 | 80,000 | 79,744 |
| 2012 | 156,744 | 80,000 | 76,744 |
| 2013 | 158,744 | 85,000 | 73,744 |
| 2014 | 160,556 | 90,000 | 70,556 |
| 2015 | 156,956 | 90,000 | 66,956 |
| 2016 | 158,356 | 95,000 | 63,356 |
| 2017 | 154,556 | 95,000 | 59,556 |
| 2018 | 155,756 | 100,000 | 55,756 |
| 2019 | 156,756 | 105,000 | 51,756 |
| 2020 | 157,556 | 110,000 | 47,556 |
| 2021 | 158,156 | 115,000 | 43,156 |
| 2022 | 153,556 | 115,000 | 38,556 |
| 2023 | 153,956 | 120,000 | 33,956 |
| 2024 | 154,006 | 125,000 | 29,006 |
| 2025 | 153,850 | 130,000 | 23,850 |
| 2026 | 158,487 | 140,000 | 18,487 |
| 2027 | 157,537 | 145,000 | 12,537 |
| 2028 | 156,375 | 150,000 | 6,375 |
| Total | \$2,821,650 | \$1,970,000 | \$851,650 |

LEGAL DEBT LIMIT

| | |
|--|---------------|
| Equalized Assessed Valuation EAV(2009) | \$499,088,712 |
| Bond Debt Limit 8.625% of EAV | \$43,046,401 |
| Amount Applicable to Debt Limit | <u>\$0</u> |
| Legal Debt Margin @ 4/30/10 | \$43,046,401 |

Village of Willowbrook
Fund Balance Analysis Fiscal Years 2009-10 & 2010-11

| | General Corporate Fund | Water Fund | Hotel/Motel Tax Fund | Motor Fuel Tax Fund | SSA Bond & Interest Fund | SSA Project Fund | Water Capital Improv Fund | Capital Projects Fund | 2008 Bond Fund | All Funds Total |
|--------------------------------------|------------------------|------------------|----------------------|---------------------|--------------------------|------------------|---------------------------|-----------------------|----------------|--------------------|
| ESTIMATED Fiscal Year 2009-10 | | | | | | | | | | |
| Fund Balance 5/1/09 | \$3,438,907 | 584,492 | (\$3,903) | (\$5,423) | \$3,250 | \$51,157 | \$265,343 | \$995,705 | \$0 | \$5,329,528 |
| Estimated Revenues | 7,347,655 | \$1,651,190 | \$71,490 | \$214,900 | \$323,325 | \$250 | \$400 | \$201,706 | \$200,668 | \$10,011,584 |
| Estimated Operating Expense | 7,287,996 | 1,649,319 | \$61,790 | \$0 | \$322,925 | \$0 | \$0 | \$0 | \$200,668 | \$9,522,698 |
| Estimated Capital Expense | 170,243 | 26,500 | \$0 | \$94,004 | \$0 | \$0 | \$115,576 | \$892,515 | \$0 | \$1,298,838 |
| Estimated Fund Balance 4/30/10 | <u>\$3,328,323</u> | <u>\$559,863</u> | <u>\$5,797</u> | <u>\$115,473</u> | <u>\$3,650</u> | <u>\$51,407</u> | <u>\$150,167</u> | <u>\$304,895</u> | <u>\$0</u> | <u>\$4,519,575</u> |
| Days Operating Expense | 167 | | | | | | | | | |
| | General Corporate Fund | Water Fund | Hotel/Motel Tax Fund | Motor Fuel Tax Fund | SSA Bond & Interest Fund | SSA Project Fund | Capital Improv Fund | Capital Projects Fund | 2008 Bond Fund | All Funds Total |
| ESTIMATED Fiscal Year 2010-11 | | | | | | | | | | |
| Estimated Fund Balance 5/1/10 | \$3,328,323 | \$559,863 | \$5,797 | \$115,473 | \$3,650 | \$51,407 | \$150,167 | \$304,895 | \$0 | \$4,519,575 |
| Estimated Revenues | \$7,516,455 | \$1,953,105 | \$72,010 | \$214,900 | \$319,040 | \$250 | \$34,500 | \$4,000 | \$159,744 | \$10,274,004 |
| Estimated Operating Expense | 7,195,837 | 1,879,613 | \$72,000 | \$0 | \$319,040 | \$51,657 | \$0 | \$0 | \$159,744 | \$9,677,891 |
| Estimated Capital Expense | \$113,897 | \$29,805 | \$0 | \$218,000 | \$0 | \$0 | \$35,000 | \$118,626 | \$0 | \$515,328 |
| Estimated Fund Balance 4/30/11 | <u>\$3,535,044</u> | <u>\$603,550</u> | <u>\$5,807</u> | <u>\$112,373</u> | <u>\$3,650</u> | <u>\$0</u> | <u>\$149,667</u> | <u>\$190,269</u> | <u>\$0</u> | <u>\$4,600,361</u> |
| Days Operating Expense | 179 | | | | | | | | | |

**Village of Willowbrook
All Funds Combined**

| | Actual 07-08 | Actual 08-09 | Budget 09-10 | Estimated 09-10 | Proposed 10-11 |
|-------------------|---------------------------|-------------------------|-----------------------------|---------------------------|------------------------|
| Revenues | \$15,504,308 | \$12,489,856 | \$10,566,525 | \$10,011,584 | \$10,274,004 |
| Operating Expense | 12,880,427 | 9,115,281 | 9,999,631 | \$9,522,698 | \$9,677,891 |
| Operating Surplus | <u>\$2,623,881</u> | <u>\$3,374,576</u> | <u>\$566,894</u> | <u>\$488,886</u> | <u>\$596,113</u> |
| Capital Budget | 1,274,735 | 3,221,432 | 1,742,940 | \$1,298,838 | \$515,328 |
| Net Surplus | <u><u>\$1,349,146</u></u> | <u><u>\$153,144</u></u> | <u><u>(\$1,176,046)</u></u> | <u><u>(\$809,952)</u></u> | <u><u>\$80,786</u></u> |

**Village of Willowbrook
All Funds Combined**

| | Actual 07-08 | Actual 08-09 | Budget 09-10 | Estimated 09-10 | Proposed 10-11 |
|---------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| REVENUE | | | | | |
| General Corporate Fund | 8,070,164 | 7,654,790 | 7,891,677 | 7,347,655 | 7,516,455 |
| Water Fund | 2,075,061 | 1,718,515 | 1,825,240 | 1,651,190 | 1,953,105 |
| Hotel/Motel Tax Fund | 96,467 | 71,678 | 80,300 | 71,490 | 72,010 |
| Motor Fuel Tax Fund | 259,991 | 235,045 | 240,816 | 214,900 | 214,900 |
| SSA Bond & Interest Fund | \$226,224 | \$1,610 | \$324,425 | \$323,325 | \$319,040 |
| SSA Project Fund | \$3,825,419 | \$3,905 | \$840 | \$250 | \$250 |
| Water Capital Improv Fund | 737,589 | 100,940 | 1,560 | 400 | 34,500 |
| Capital Projects Fund | 213,393 | 2,703,374 | 1,000 | 201,706 | 4,000 |
| 2008 Bond Fund | \$0 | \$0 | \$200,668 | \$200,668 | \$159,744 |
| Total | <u>\$15,504,308</u> | <u>\$12,489,856</u> | <u>\$10,566,525</u> | <u>\$10,011,584</u> | <u>\$10,274,004</u> |
| EXPENDITURES | | | | | |
| General Corporate Fund | 7,225,114 | 7,364,629 | 7,880,828 | 7,458,239 | 7,309,734 |
| Water Fund | 2,366,904 | 1,746,712 | 1,811,149 | 1,675,819 | 1,909,418 |
| Hotel/Motel Tax Fund | 94,503 | 96,854 | 85,300 | 61,790 | 72,000 |
| Motor Fuel Tax Fund | 373,742 | 347,523 | 114,500 | 94,004 | 218,000 |
| SSA Bond & Interest Fund | \$0 | \$224,584 | \$322,925 | \$322,925 | \$319,040 |
| SSA Project Fund | \$3,650,870 | \$127,297 | \$51,200 | \$0 | \$51,657 |
| Water Capital Improv Fund | \$82,771 | \$636,057 | \$140,000 | \$115,576 | \$35,000 |
| Capital Projects Fund | 361,259 | 1,793,057 | 1,136,001 | 892,515 | 118,626 |
| 2008 Bond Fund | \$0 | \$0 | \$200,668 | \$200,668 | \$159,744 |
| Total | <u>\$14,155,162</u> | <u>\$12,336,712</u> | <u>\$11,742,571</u> | <u>\$10,821,536</u> | <u>\$10,193,218</u> |
| Surplus (Deficit) | <u>\$1,349,146</u> | <u>\$153,144</u> | <u>(\$1,176,046)</u> | <u>(\$809,952)</u> | <u>\$80,786</u> |

**VILLAGE OF WILLOWBROOK
SUMMARY OF FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
MAJOR/NON-MAJOR FUNDS**

| | MAJOR FUND General Fund | | | MAJOR FUND Water & Water Cap Improv. Fund | | | NON-MAJOR FUNDS (Hotel/Motel-Motor Fuel Tax & Cap Proj) | | |
|---------------------------------------|----------------------------|------------------|------------------|--|------------------|------------------|--|------------------|------------------|
| | Actual | Est. Actual | Proposed | Actual | Est. Actual | Proposed | Actual | Est. Actual | Proposed |
| | 08-09 | 09-10 | 10-11 | 08-09 | 09-10 | 10-11 | 08-09 | 09-10 | 10-11 |
| GENERAL FUND | | | | | | | | | |
| REVENUES | | | | | | | | | |
| Taxes | 6,037,376 | 5,670,954 | 5,732,435 | 0 | 0 | 0 | 71,460 | 71,460 | 72,000 |
| Licenses and permits | 245,372 | 250,850 | 203,270 | 0 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 407,000 | 427,282 | 411,820 | 93,221 | 0 | | 233,996 | 214,800 | 214,800 |
| Charges for Services | 91,991 | 93,089 | 91,889 | 1,707,893 | 1,643,790 | 1,940,408 | 0 | 0 | 0 |
| Fines and forfeits | 213,989 | 437,000 | 684,400 | 0 | 0 | 0 | 0 | 0 | 0 |
| Investment Income | 52,531 | 36,000 | 30,000 | 15,341 | 6,600 | 11,597 | 16,989 | 4,225 | 4,110 |
| Miscellaneous | 495,053 | 424,257 | 354,641 | 3,000 | 1,200 | 1,500 | 111,076 | 197,611 | 0 |
| Total | 7,543,312 | 7,339,432 | 7,508,455 | 1,819,455 | 1,651,590 | 1,953,505 | 433,521 | 488,096 | 290,910 |
| EXPENDITURES | | | | | | | | | |
| General Government | 1,891,576 | 1,841,474 | 1,679,445 | 0 | 0 | 0 | 1,590,394 | 805,730 | 82,000 |
| Public safety | 4,229,562 | 4,488,460 | 4,566,570 | 0 | 0 | 0 | | | |
| Highways and streets | 827,645 | 765,044 | 711,027 | 0 | 0 | 0 | 612,389 | 108,888 | 218,000 |
| Health and welfare | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Culture and recreation | 415,847 | 363,261 | 352,693 | 0 | 0 | 0 | 0 | 0 | 0 |
| Water Service | 0 | 0 | 0 | 1,819,576 | 1,623,846 | 1,780,178 | 0 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Principal retirement | 0 | 0 | 0 | 0 | 155,000 | 160,000 | | 0 | 0 |
| Interest and fiscal charges | 0 | 0 | 0 | 0 | 12,549 | 4,240 | 34,650 | 428 | 0 |
| Total | 7,364,630 | 7,458,239 | 7,309,735 | 1,819,576 | 1,791,395 | 1,944,418 | 2,237,433 | 915,046 | 300,000 |
| Net surplus (Deficient) | 178,682 | (118,807) | 198,720 | (121) | (139,805) | 9,087 | (1,803,912) | (426,950) | (9,090) |
| Other Fin Sources (uses) | | | | | | | | | |
| Transfer to Other Funds | | | | (563,194) | | | | (133,263) | (108,626) |
| Transfer from Other Funds | | 0 | 0 | 0 | 0 | 34,100 | 545,000 | 0 | 0 |
| Bond Proceeds | 0 | 0 | 0 | 0 | 0 | 0 | 2,031,550 | 0 | 0 |
| Sale of Capital Assets | 21,477 | 8,223 | 8,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other Fin Sources (uses) | 21,477 | 8,223 | 8,000 | (563,194) | 0 | 34,100 | 2,576,550 | (133,263) | (108,626) |
| Est. Fund Bal 5/1 | 3,238,747 | 3,438,906 | 3,328,322 | 1,413,149 | 849,835 | 710,030 | 213,716 | 986,379 | 426,166 |
| Est. Fund Bal 4/30 | 3,438,906 | 3,328,322 | 3,535,042 | 849,834 | 710,030 | 753,217 | 986,354 | 426,166 | 308,450 |

**VILLAGE OF WILLOWBROOK
SUMMARY OF FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
MAJOR/NON-MAJOR FUNDS**

| NON-MAJOR FUNDS (SSA Bond & Project Funds) | | | NON-MAJOR FUNDS 2008 Bond Fund | | | TOTAL All Funds | | |
|---|-------------------------|-------------------|-----------------------------------|-------------------------|-------------------|--------------------|-------------------------|-------------------|
| Actual 08-09 | Est. Actual 09-10 | Proposed 10-11 | Actual 08-09 | Est. Actual 09-10 | Proposed 10-11 | Actual 08-09 | Est. Actual 09-10 | Proposed 10-11 |
| 0 | 322,925 | 319,040 | 0 | 0 | 0 | 6,108,836 | 6,065,339 | 6,123,475 |
| 0 | 0 | 0 | 0 | 0 | 0 | 245,372 | 250,850 | 203,270 |
| 0 | 0 | 0 | 0 | 0 | 0 | 734,217 | 642,082 | 626,620 |
| 0 | 0 | 0 | 0 | 0 | 0 | 1,799,884 | 1,736,879 | 2,032,297 |
| 0 | 0 | 0 | 0 | 0 | 0 | 213,989 | 437,000 | 684,400 |
| 5,515 | 650 | 250 | 0 | 0 | 0 | 90,376 | 47,475 | 45,957 |
| 0 | 0 | 0 | 0 | 0 | 0 | 609,129 | 623,068 | 356,141 |
| <u>5,515</u> | <u>323,575</u> | <u>319,290</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>9,801,803</u> | <u>9,802,693</u> | <u>10,072,160</u> |
| 127,297 | 0 | 51,657 | 0 | 0 | 0 | 3,609,267 | 2,647,204 | 1,813,102 |
| 0 | 0 | 0 | 0 | 0 | 0 | 4,229,562 | 4,488,460 | 4,566,570 |
| 0 | 0 | 0 | 0 | 0 | 0 | 1,440,034 | 873,932 | 929,027 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 415,847 | 363,261 | 352,693 |
| 0 | 0 | 0 | 0 | 0 | 0 | 1,819,576 | 1,623,846 | 1,780,178 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 105,000 | 105,000 | 0 | 80,000 | 80,000 | 0 | 340,000 | 345,000 |
| 224,584 | 217,925 | 214,040 | 0 | 120,668 | 79,744 | 259,234 | 351,570 | 298,024 |
| <u>351,881</u> | <u>322,925</u> | <u>370,697</u> | <u>0</u> | <u>200,668</u> | <u>159,744</u> | <u>11,773,520</u> | <u>10,688,273</u> | <u>10,084,594</u> |
| <u>(346,366)</u> | <u>650</u> | <u>(51,407)</u> | <u>0</u> | <u>(200,668)</u> | <u>(159,744)</u> | <u>(1,971,717)</u> | <u>(885,580)</u> | <u>(12,434)</u> |
| 0 | 0 | 0 | 0 | 200,668 | 159,744 | (563,194) | (133,263) | (108,626) |
| 0 | 0 | 0 | 0 | 0 | 0 | 545,000 | 200,668 | 193,844 |
| 0 | 0 | 0 | 0 | 0 | 0 | 2,031,550 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 21,477 | 8,223 | 8,000 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>200,668</u> | <u>159,744</u> | <u>2,034,833</u> | <u>75,628</u> | <u>93,218</u> |
| 400,773 | 54,407 | 55,057 | 0 | 0 | 0 | 5,266,385 | 5,329,527 | 4,519,575 |
| <u>54,407</u> | <u>55,057</u> | <u>3,650</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>5,329,501</u> | <u>4,519,575</u> | <u>4,600,359</u> |

VILLAGE OF WILLOWBROOK
SUMMARY OF FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

| | General Fund | Water Fund | Hotel Motel Tax Fund | Motor Fuel Tax Fund | SSA Funds | Water Capital Impr Fund | Capital Projects Fund | 2008 Bond Fund | All Funds Total |
|---------------------------------------|------------------|------------------|----------------------|---------------------|-----------------|-------------------------|-----------------------|------------------|-------------------|
| REVENUES | | | | | | | | | |
| Taxes | 5,732,435 | | 72,000 | | 319,040 | | | | 6,123,475 |
| Licenses and permits | 203,270 | | | | | | | | 203,270 |
| Intergovernmental | 411,820 | | | 214,800 | | | | | 626,620 |
| Charges for Services | 91,889 | 1,931,868 | | | | | | | 2,023,757 |
| Fines and forfeits | 684,400 | | | | | | | | 684,400 |
| Investment Income | 30,000 | 11,197 | 10 | 100 | 250 | 400 | 4,000 | | 45,957 |
| Miscellaneous | 354,641 | 10,040 | | | | | | | 364,681 |
| Total Revenues | 7,508,455 | 1,953,105 | 72,010 | 214,900 | 319,290 | 400 | 4,000 | 0 | 10,072,160 |
| EXPENDITURES | | | | | | | | | |
| General Government | 1,564,384 | | 72,000 | | | | 10,000 | | 1,646,384 |
| Public safety | 4,566,570 | | | | | | | | 4,566,570 |
| Highways and streets | 711,027 | | | 218,000 | | | | | 929,027 |
| Planning & Economic Dev | 115,061 | | | | 51,657 | | | | 166,718 |
| Health and welfare | | | | | | | | | 0 |
| Culture and recreation | 352,693 | | | | | | | | 352,693 |
| Water Service | | 1,711,078 | | | | 35,000 | | | 1,746,078 |
| Debt Service | | | | | | | | | 0 |
| Principal retirement | | 160,000 | | | 105,000 | | 80,000 | | 345,000 |
| Interest and fiscal charges | | 4,240 | | | 214,040 | | 79,744 | | 298,024 |
| Total Expenditures | 7,309,735 | 1,875,318 | 72,000 | 218,000 | 370,697 | 35,000 | 10,000 | 159,744 | 10,050,494 |
| Net surplus (Deficient) | 198,720 | 77,787 | 10 | (3,100) | (51,407) | (34,600) | (6,000) | (159,744) | 21,666 |
| Other Financing Sources (uses) | | | | | | | | | |
| Transfer to other funds | 0 | (34,100) | | | | | (108,626) | | -142,726 |
| Transfer from other funds | | | | | | 34,100 | | 159,744 | 193,844 |
| Transfer to TIF Fund | 0 | | | | | | | | 0 |
| Bond Proceeds | | | | | | | | | 0 |
| Sale of Capital Assets | 8,000 | | | | | | | | 8,000 |
| Total Other Financing Sources | 8,000 | (34,100) | 0 | 0 | 0 | 34,100 | (108,626) | 159,744 | 59,118 |
| Est Fund Bal 5/1/10 | 3,317,059 | 559,863 | 5,797 | 115,473 | 55,057 | 150,167 | 304,895 | 0 | 4,508,311 |
| Est Fund Bal 4/30/11 | 3,523,779 | 603,550 | 5,807 | 112,373 | 3,650 | 149,667 | 190,269 | 0 | 4,589,095 |

**VILLAGE OF WILLOWBROOK
PERSONNEL SUMMARY
SALARIES AND BENEFITS**

Salaries include full and part time employees

| Fund | FY 2009-10 | FY 2010-11 | Salaries | Salaries2 |
|--------------------------------------|-------------------|-------------------|------------------|------------------|
| | Budgeted | Budgeted | Dollar | % |
| | Salaries | Salaries | Change | Change |
| GENERAL FUND | | | | |
| Village Board & Clerk | 25,550 | 25,550 | - | 0.0% |
| ¹ Administration | 230,477 | 84,075 | (146,402) | -63.5% |
| ² Planning & Economic Dev | 87,530 | 24,755 | (62,775) | -71.7% |
| Parks & Recreation | 62,791 | 62,791 | - | 0.0% |
| Finance | 196,667 | 196,667 | - | 0.0% |
| ³ Police | 2,733,525 | 2,440,176 | (293,349) | -10.7% |
| Public Works | 192,410 | 189,290 | (3,120) | -1.6% |
| Building & Zoning | 96,381 | 92,407 | (3,974) | -4.1% |
| WATER FUND | 191,510 | 191,510 | - | 0.0% |
| TOTAL | 3,816,841 | 3,307,221 | (509,620) | -13.4% |

BENEFITS

Benefits include health and dental insurance, pension costs and related payroll taxes.

| Fund | FY 2009-10 | FY 2010-11 | Benefits | Benefits2 |
|-------------------------|-------------------|-------------------|-----------------|------------------|
| | Budgeted | Budgeted | Dollar | % |
| | Benefits | Benefits | Change | Change |
| GENERAL FUND | | | | |
| Village Board & Clerk | 1,954 | 1,954 | - | 0.0% |
| Administration | 102,065 | 110,636 | 8,571 | 8.4% |
| Planning & Economic Dev | 32,075 | 15,238 | (16,837) | -52.5% |
| Parks & Recreation | 13,795 | 15,319 | 1,524 | 11.0% |
| Finance | 58,055 | 65,295 | 7,240 | 12.5% |
| Police | 857,599 | 996,633 | 139,034 | 16.2% |
| Public Works | 51,173 | 64,058 | 12,885 | 25.2% |
| Building & Zoning | 43,054 | 47,400 | 4,346 | 10.1% |
| WATER FUND | 52,121 | 65,693 | 13,572 | 26.0% |
| TOTAL | 1,211,891 | 1,382,226 | 170,335 | 14.1% |

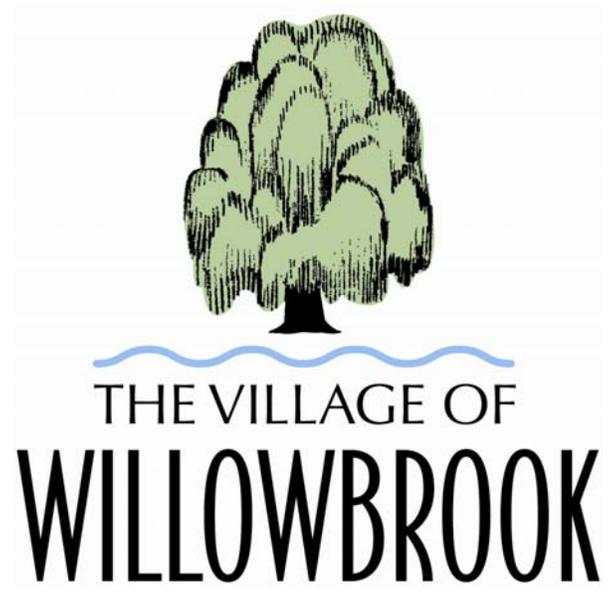
¹ Outsourcing of Village Administrator position

² Elimination of Planner position

³ Elimination of one Deputy Chief position

% of Salaries & Benefits in General Fund 64%

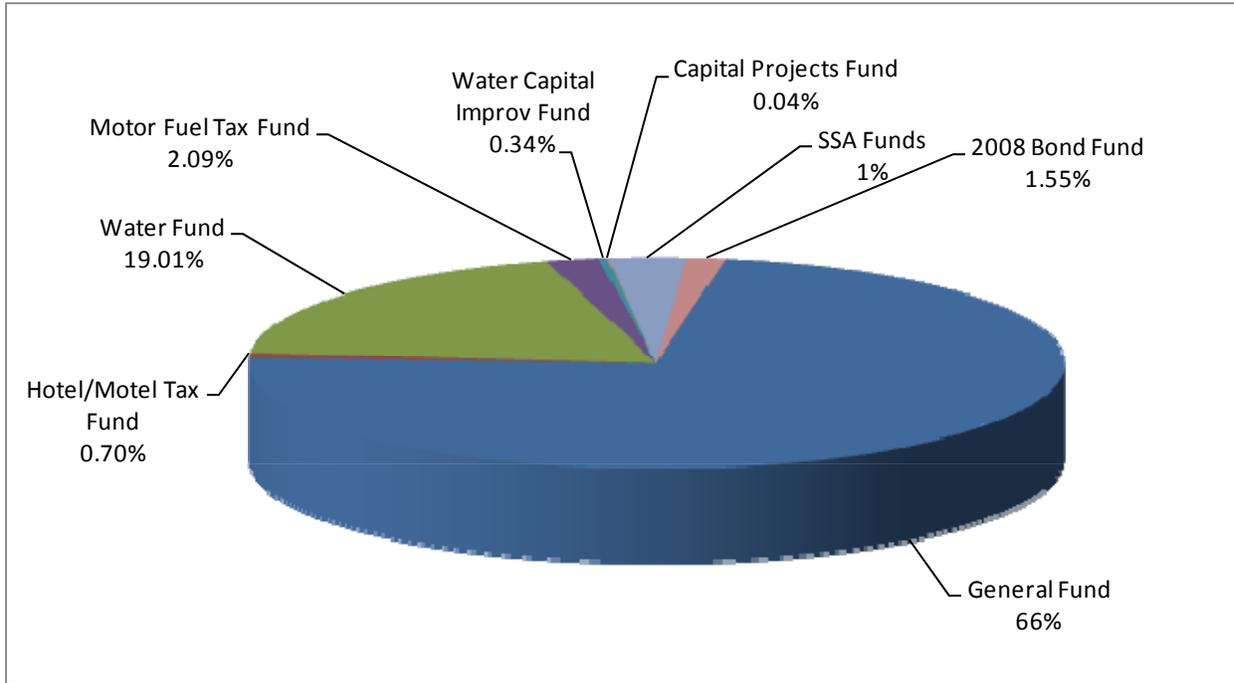
% of Salaries & Benefits Water Fund 14%



MAJOR REVENUE SOURCES BY FUND

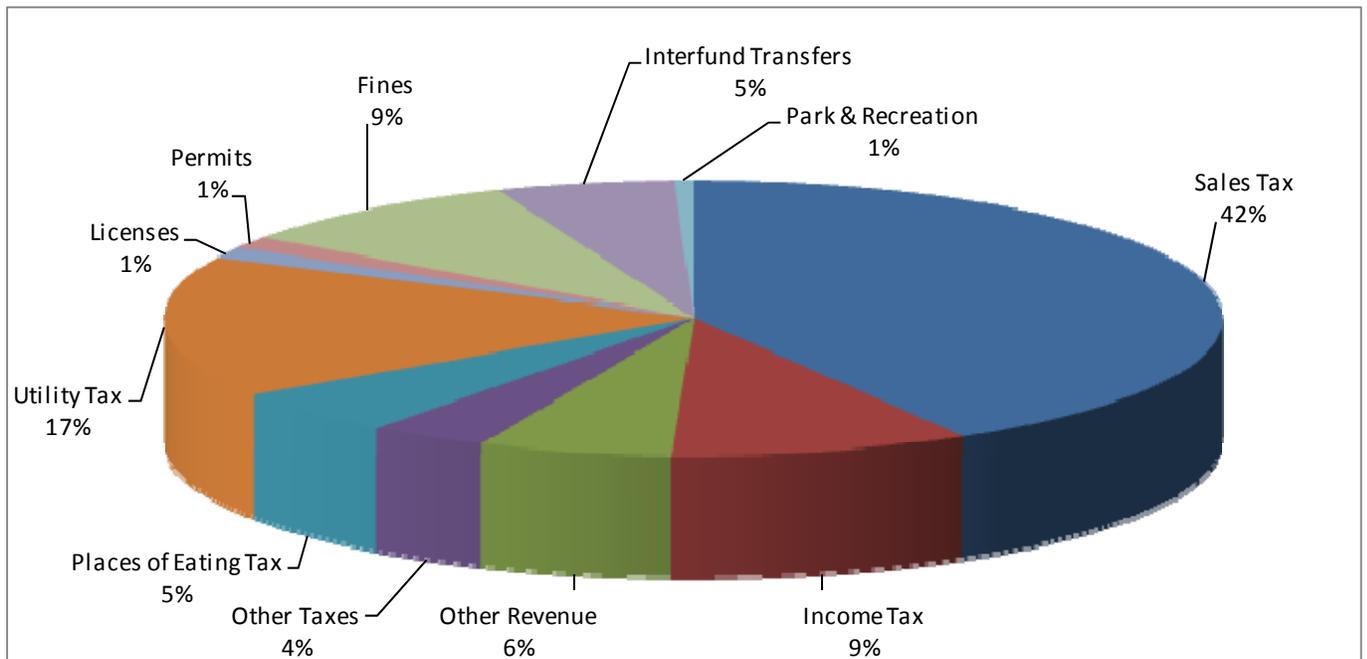
The principal revenue source for FY 2010-11 continues to be the Village's portion of the State sales tax on retail sales within the Village, utility taxes and water sales.

All Funds Revenue \$10,274,004



General Corporate Fund Revenues By Source \$7,516,455

The General Corporate Fund is the general operating fund of the village. It is used to account for all financial resources except those required to be accounted for in another fund. This fund has the most diverse sources of revenue. The primary sources of revenue are sales tax, utility tax, income tax and various other taxes.



GENERAL FUND

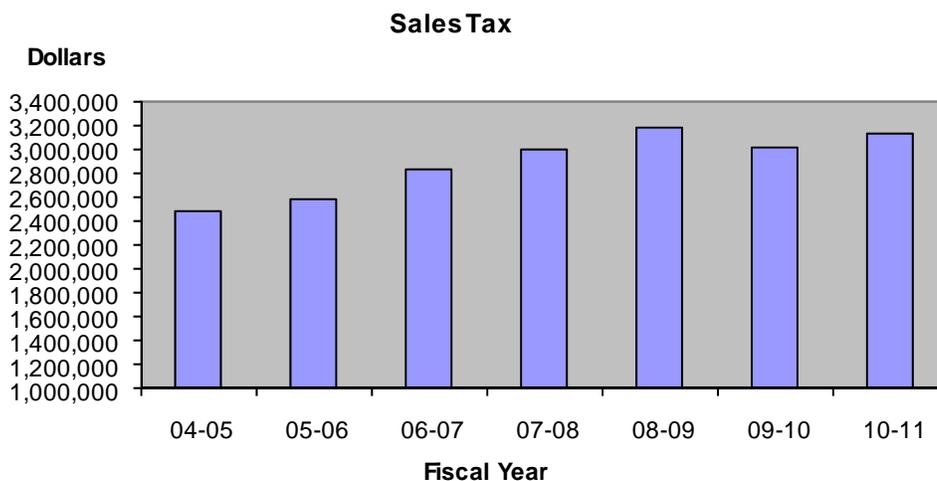
Sales Tax - \$3,121,250 (42%)

General purchase of goods in the Village generates a 7.25% sales tax to the State. The municipality where the tax is collected receives 1% of the revenues collected. Included in the sales tax figures are the Village's share of auto rental tax, and local use tax. The accompanying chart illustrates actual collections for the past 5 years combined with an estimate of FY 2009-10 revenues and the projections for FY 2010-11. The FY 2009-10 estimate is expected to come \$36,666 or 1% above the budgeted amount. In the prior year budgeted sales tax revenues were reduced by 5%. Based on the diversified mix of sales tax producers, which include a car dealership, retail shopping with a new town center, a large industrial base and grocery stores the economic downturn has impacted revenues but not to the extent originally expected.

Annually, the Village makes an effort to analyze sales tax trends. Meetings between village staff, officials, and major business owners are conducted throughout the year to discuss revenue projections and to gain an understanding of the particular business climate. However, being a non-home rule community and not having access to sales information from the Illinois Department of Revenue, Willowbrook is at a disadvantage for budgeting purposes.

The following assumptions were made to develop the FY 2010-11 sales tax projection. Estimated revenues from FY 2009-10 totaling \$3,055,416 were used as a starting point. A total of \$65,000 was added to the existing base for new establishments that opened towards the end of FY 09-10 or will open in FY 10-11. These establishments includes Buffalo Wild Wings, Lassek Market & Deli and a Goodwill Retail Store.

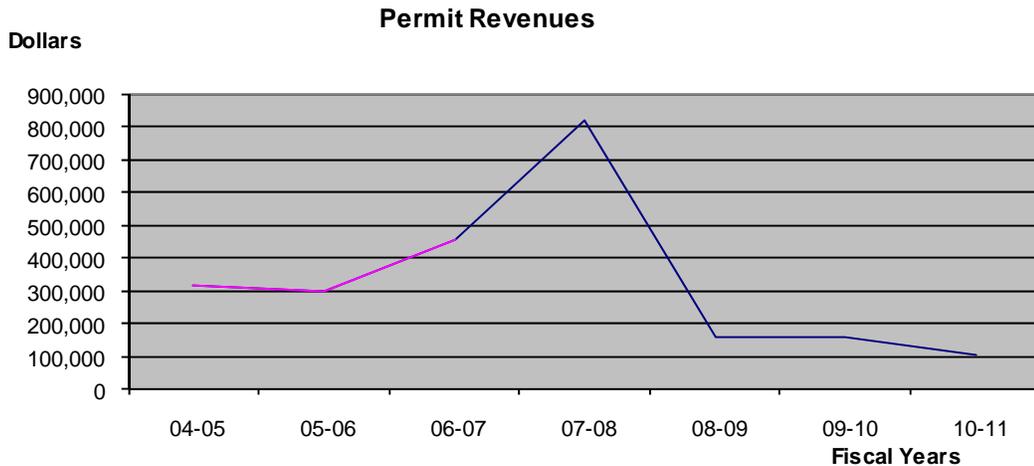
While the economy has been on the decline the Village has been fortunate to have the Town Center Development up and running. Retailers and restaurants such as Michaels, Sports Authority, Bed Bath & Beyond, and Staples, Portillo's, Panera Bread, Starbucks, Chipotle and Jamba Juice have all fared well compared to luxury retailers. Target has also been a stable sales tax base for the Village



Permit Revenues - \$103,500 (1%)

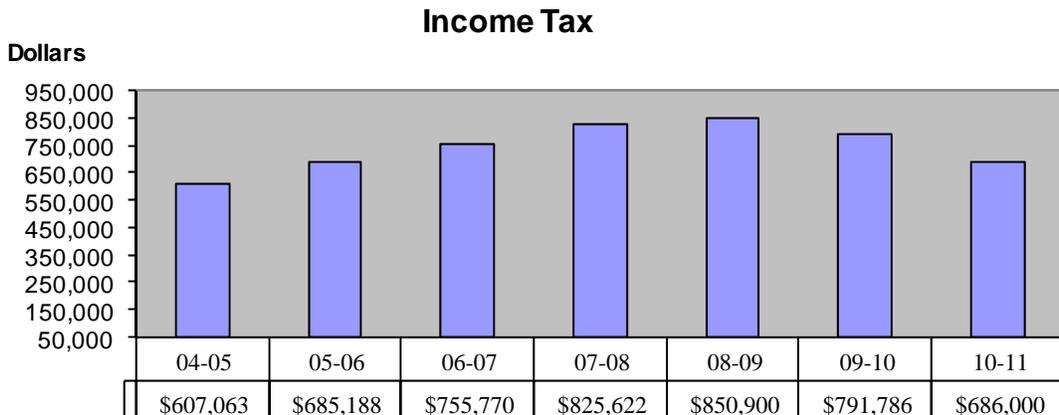
The Village is permitted by law to charge permit fees for certain activities. Examples include building and sign permits. The \$103,500 projection is based on permit fees for the normal permit required activities that occur throughout the year. The Village did not include any permit revenues for new development. After an annual review of the permit fee schedule, there are no increases planned for FY 2010-11. The Village continues to take a conservative approach to budgeting revenue sources such as permit fees that are volatile in nature.

The chart below illustrates actual permit revenues collected over 5 fiscal years combined with an estimate of FY 2009-10 and a projection for FY 2010-11. The Fiscal Year 2007-08 numbers includes the majority of Town Center permit fees. The past fiscal year saw the lowest permit fees collected in many years.



▪ **State Income Tax - \$686,000 (9%)**

The Village receives a portion of State income tax receipts on a per-capita basis. Based on information from the Illinois Municipal League, the Village is estimating a per-capita distribution of \$76.50 for FY 2010-11, which is consistent with FY 2009-10. In prior year years per capita income tax receipts were as high as \$92.00. The Village will do all it can to protect the share of income tax revenues received from the State of Illinois. There has been legislation introduced that would reduce the municipal share of income tax receipts by 30%. This could mean a loss of over \$200,000 annually for the Village of Willowbrook.



Other Taxes - \$273,485 (4%)

- Township Road & Bridge Tax - \$88,900 That portion of the Road and Bridge Tax imposed by Downers Grove Township that is returned to the Village.
- Special Recreation Tax Levy - \$65,300 This tax will be levied for the specific purpose of providing special recreation opportunities for participants in the Village's park and recreation programs. The tax levy will provide revenues to pay for the Village's membership in the Gateway Association and other park improvements.
- Amusement Tax - \$90,000 The Village imposes an amusement tax equal to 6% of the gross receipts collected in the form of fees or charges for amusement purposes. The primary entities remitting amusement tax are a bowling alley and athletic clubs that are located in the Village.
- Personal Property Replacement Tax - \$1,000 In accordance with 30 ILCS 115/12, Personal Property Taxes are paid by the state to all local taxing units that previously levied a tax on personal property. Taxation on personal property by local taxing units has been abolished.
- Telecommunication lease - \$28,285 The Village entered into an agreement with US Cellular whereby US Cellular is leasing on the Village's Water Tower for a term of 5 years with the right to extend for (4) successive (5) year periods. FY 2010-11 will be the fourteenth year of the agreement.

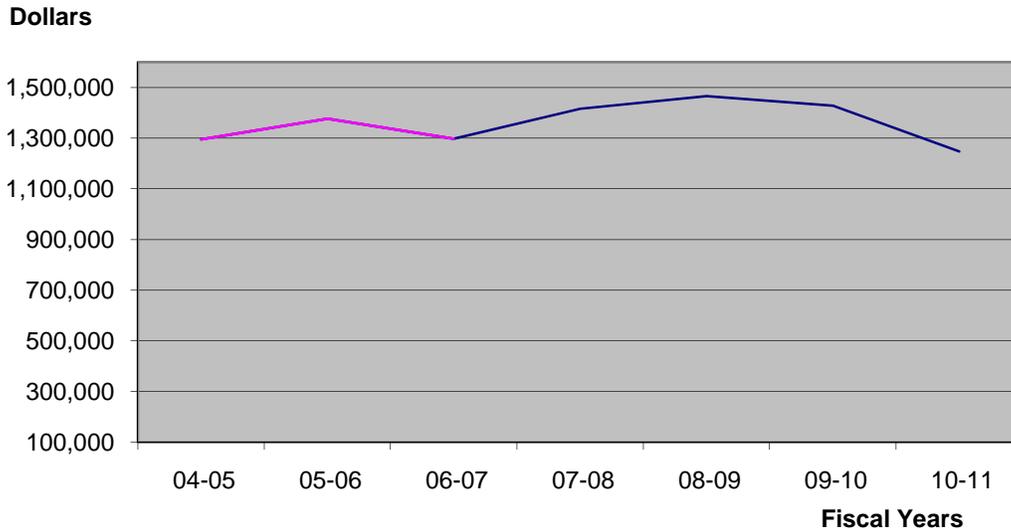
Places of Eating Tax – \$404,500 (5%)

A 1.0% Places of Eating tax has been assessed to businesses in the Village that sell food and beverages at retail and contain indoor seating on the premises. The 1.0% tax is passed onto the consumer and is charged on the gross receipts charged. There are currently 37 establishments that are assessed this tax.

Utility Tax - \$1,247,200 (17%)

A 5.00% Utility Tax on gross electricity, natural gas and telecommunication transmissions in the Village continues to generate substantial revenue. Also included in Utility Tax is the 6.00% Simplified Municipal Telecommunication Tax the State of Illinois now administers. The Utility Tax rate was raised from 3.75% to 5.00% and the Simplified Municipal Telecommunication tax was raised from 4.75% to 6.00% in FY 2004-05. The budgeted amount of utility tax revenues were based on actual collections in FY 2009-10 with a built in decrease for the economic conditions.

UTILITY TAX REVENUES



- Utility Tax – Water System –

Of the \$1,428,200 in utility taxes \$97,200 relates to a 5.00% tax imposed on the Village’s water system. This tax was first imposed in FY 2004-05.

Licenses - \$99,770 (1%) Includes liquor licenses, business licenses, vending licenses and scavenger licenses.

Fines - \$684,400 (9%) Fine income received by the Village for local ordinance violations and traffic court fines. The Village implemented red light camera in July 2009. It is estimated that revenues of \$484,400 will be generated.

Interfund Transfer - \$411,820 (5%) A fund transfer from the water fund to the general fund to offset administrative and general building maintenance costs incurred by the general fund departments to service the fund. Services provided include police services, equipment, payroll personnel, accounting, legal, insurance, engineering, and data processing. A detailed breakdown of the transfer amount is included in the water fund section of this budget.

Park and Recreation Revenue - \$41,589 (1%)

The Village’s park and recreation programs are structured as a department within the Village and not a park district taxing body. Revenues are comprised of park permit fees and fees for winter, summer and fall programs. The department also provides several programs for senior members of the Community.

Other Revenue - \$442,941 (6%)

- Other sources of revenue include, but are not limited to, reimbursements for engineering and construction fees, federal and state grants, the sale of fixed assets and franchise fees.
- Charges and fees include public hearing fees, plat fees, copies of accident reports, ordinances, maps, elevator inspections and burglar alarms. Except for public hearing and plat fees, which may vary, based on the development activity within a year, the remaining fees are fairly consistent from year to year.

- Interest Income – The Treasurer of the Village (Director of Finance) is directed by State statute to invest the idle funds of the Village to offset revenue requirements of the Village. Investment vehicles utilized include participation in the Illinois Funds, an investment pool administered by the State Treasurer, Money Market Funds with Hinsbrook Bank, and IMET, The Illinois Metropolitan Investment Fund.

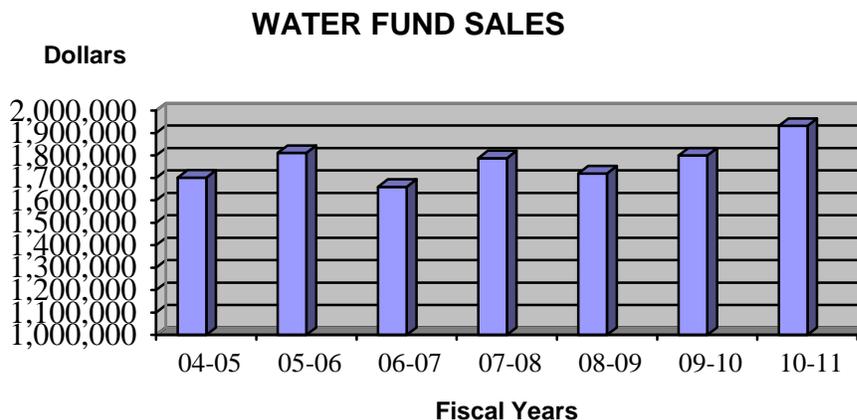
WATER FUND
\$1,953,105

The Water Fund is an enterprise fund of the Village and is used to account for the operations of water production and distribution. The fund is financed and operated in a manner similar to private business enterprises where the intent of the Village is that the cost (including depreciation) of providing water to the general public on a continuing basis be financed primarily through user charges.

Sale of Water - \$1,931,868 (99%)

In FY 2009-10 fees were derived from water sales at a rate of \$3.99 for residential and \$4.60 for commercial usage per thousand gallons. The last water rate increase took place in FY 2001. Prior to the water rate increases in FY 2000 and 2001, water rates had not been increased since the early 1980’s. This was possible due to healthy reserves in the water fund. Strategic drawdowns of retained earnings were used to fund the escalating cost of providing water service to Village residents and businesses.

Effective May 1, 2010 Village water rates will be increasing by 20%. The rate increase is necessary to offset the increased cost of purchased water from the DuPage Water Commission of 17%. The additional 3% in the rate increase will go towards maintaining the Village’s water system. Long term planning for the water fund begins with staff and the Municipal Services/Finance Administration Committees who prepare a five-year operating and capital plan for water fund revenues and expenditures. That plan is used as the basis for estimating water usage and revenues on an annual basis. The Village board approved a policy to increase water rates every year to set aside funds for painting of the three Village water towers in ten years versus issuing bonds.



Other - \$21,237 (1%)

Includes water meter sales, water connection fees and interest income.

HOTEL/MOTEL TAX FUND

\$72,010

The Hotel/Motel Tax Fund is a special revenue fund, which is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The Village's 1% Hotel/Motel Tax is used for promoting tourism and conventions in the Village.

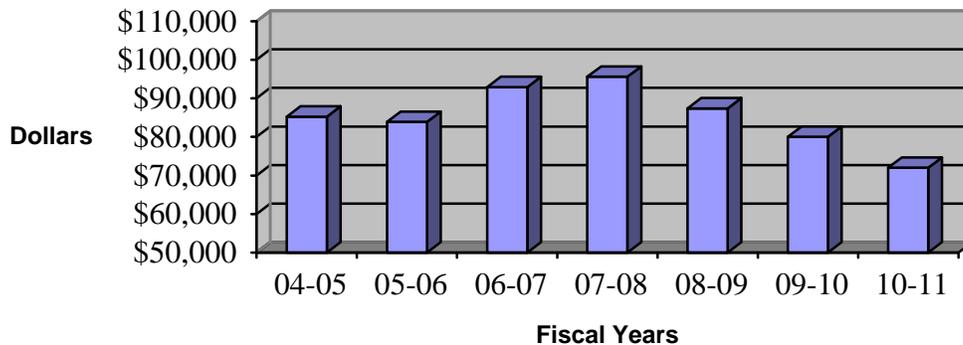
Hotel /Motel Tax - \$72,000 (99.8%)

There are a total of 4 motels located in the Village. The Hotel/Motel Tax Committee (comprised of a Village Trustee and representatives from each hotel) and staff work together to develop revenue projections on an annual basis. Quarterly meetings include a financial update of the status of revenues compared to budgeted numbers.

Interest Income - \$10 – (.02%)

Investment revenue expected to be earned.

HOTEL/MOTEL TAX REVENUES



MOTOR FUEL TAX FUND

\$214,900

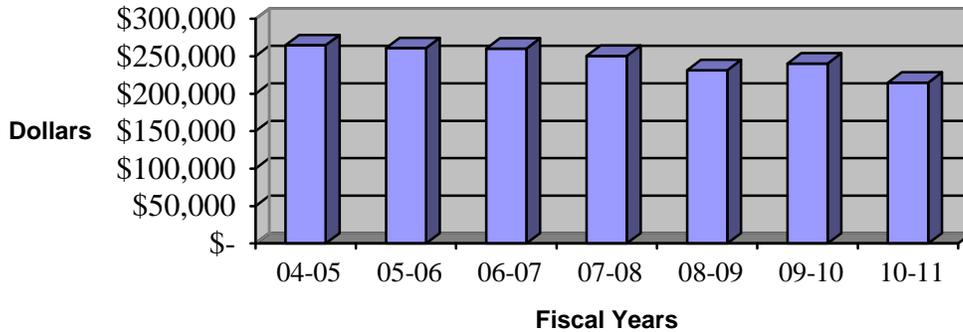
MFT Allotments - \$214,800 (98.5%)

The Motor Fuel Tax Fund is a Special Revenue Fund. Illinois Motor Fuel Tax funds are derived from a tax-based consumption of motor fuel, on the operation of motor vehicles upon public highways and the operation of recreational watercraft upon the water of the State. The Illinois Department of Transportation (IDOT) allocates these monies according to the appropriate statutes and initiates the process for distribution of motor fuel tax to municipalities. The Village uses estimates of motor fuel tax distributions based on the projections by the Illinois Municipal League (IML). For FY 2010-11 the IML is projecting a decrease growth in receipts. The projection decreased from \$26.80 per capita for FY 2009-10 to \$23.95 for FY 2010-11.

Interest Income - \$100 (.05%)

Investment revenue expected to be earned.

MOTOR FUEL TAX REVENUES



SPECIAL SERVICE AREA ONE BOND FUND

\$319,040

The Special Service Area (SSA) Bond Fund is to account for the principal and interest payments for the \$3,540,000 bonds that were issued for public improvements for the Town Center Development.

Interest Income - \$0

Investment revenue expected to be earned.

SPECIAL SERVICE AREA ONE PROJECT FUND

\$250

The SSA Project fund is to account for the project costs of the public improvements in the Town Center Development. The bond proceeds were received in FY 2007-08.

Interest Income - \$250 (100%)

Investment revenue expected to be earned.

WATER CAPITAL IMPROVEMENTS FUND

\$34,500

The Water Capital Improvements Fund accounts for financial resources to be used for the acquisition or construction of capital facilities for the Village's water system. For the past several years' revenues in this fund came from a decrease in water rates charged to the Village by the DuPage Water Commission. Effective May 1, 2009 the rebate program was discontinued. The revenues coming into this fund will be an annual transfer from the water fund to pay for painting of the Village water towers in ten years.

CAPITAL PROJECTS FUND

\$4,000

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Interest Income - \$4,000 (100%)

Investment revenue expected to be earned.

2008 BOND FUND

\$159,744

The 2008 Bond Fund (Debt Service Fund) is used to account for the funding and payment of the 20 year 2008 General Obligation Alternate Revenue Source Bonds. The 2008 Bonds were issued to pay for a portion of the new Public Works Facility and the completion of the 75th Extension Project. Funding for the debt service payments will come from the water and general fund revenues.

**Village of Willowbrook
Revenue Summary**

| Description | FY 07-08 Actual | FY 08-09 Budget | FY 09-10 PROPOSED BUDGET | FY 09-10 Estimated Actual | FY 10-11 Proposed Budget |
|---------------------------------|----------------------------|----------------------------|---|--|---|
| General Corporate Fund | 8,070,237 | 7,564,790 | 7,891,677 | 7,347,655 | 7,516,455 |
| Water Fund | 2,075,061 | 1,718,515 | 1,825,240 | 1,651,190 | 1,953,105 |
| Hotel/Motel/Tax Fund | 96,467 | 71,678 | 80,300 | 71,490 | 72,010 |
| Motor Fuel Tax Fund | 259,991 | 235,045 | 240,816 | 214,900 | 214,900 |
| SSA Bond Fund | 226,224 | 1,610 | 324,425 | 323,325 | 319,040 |
| SSA Project Fund | 3,825,419 | 3,905 | 840 | 250 | 250 |
| Water Capital Improvements Fund | 737,589 | 100,940 | 1,560 | 400 | 34,500 |
| Capital Projects Fund | 213,393 | 2,703,374 | 1,000 | 201,706 | 4,000 |
| 2008 Bond Fund | - | - | 200,668 | 200,668 | 159,744 |
| Total Revenues | \$15,504,381 | \$12,399,857 | \$10,566,525 | \$10,011,584 | \$10,274,004 |

Difference from Budget 09-10 to Proposed 10-11: -2.77%

Difference from Budget 09-10 to Estimated 09-10: -5.25%

Difference from Estimated 09-10 to Proposed 10-11: 2.62%

VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|--|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | General Corporate Fund | | | | | |
| | REVENUES | | | | | |
| | Operating Revenue | | | | | |
| 01-310-101 | Property Tax Levy-SRA | 63,964 | 63,806 | 66,000 | 66,500 | 65,300 |
| 01-310-102 | Property Tax Levy-Rd & Bridge | 81,710 | 84,040 | 83,200 | 88,900 | 88,900 |
| 01-310-103 | Prior Year Tax Collected | - | - | - | - | - |
| * TOTAL | Property Taxes | 145,674 | 147,845 | 149,200 | 155,400 | 154,200 |
| | Other Taxes | | | | | |
| 01-310-201 | Municipal Sales Tax | 3,001,978 | 3,170,121 | 3,018,750 | 3,055,416 | 3,121,250 |
| 01-310-202 | Illinois Income Tax | 825,622 | 817,027 | 791,786 | 686,000 | 686,000 |
| 01-310-203 | Amusement Tax | 102,217 | 96,026 | 90,000 | 90,000 | 90,000 |
| 01-310-204 | Replacement Tax | 1,657 | 1,517 | 1,000 | 1,000 | 1,000 |
| 01-310-205 | Utility Tax | 1,327,296 | 1,321,423 | 1,337,500 | 1,200,000 | 1,150,000 |
| 01-310-207 | Telecommunication Lease | 24,433 | 25,655 | 26,938 | 26,938 | 28,285 |
| 01-310-208 | Places of Eating Tax | 324,682 | 376,310 | 380,000 | 370,000 | 404,500 |
| 01-310-209 | Utility Tax-Water System | 88,556 | 80,717 | 90,000 | 85,500 | 96,500 |
| 01-310-210 | Utility Tax-Water System | 476 | 734 | 700 | 700 | 700 |
| * TOTAL | Other Taxes | 5,696,917 | 5,889,531 | 5,736,674 | 5,515,554 | 5,578,235 |
| | Licenses | | | | | |
| 01-310-301 | Vehicle Licenses | - | - | - | - | - |
| 01-310-302 | Liquor Licenses | 56,250 | 46,500 | 57,500 | 50,000 | 51,500 |
| 01-310-303 | Business Licenses | 35,683 | 42,340 | 40,000 | 40,000 | 40,770 |
| 01-310-305 | Vending Machine | 2,490 | 1,920 | 2,350 | 2,350 | 2,500 |
| 01-310-306 | Scavenger Licenses | 7,000 | 6,000 | 9,000 | 5,000 | 5,000 |
| * TOTAL | Licenses | 101,423 | 96,760 | 108,850 | 97,350 | 99,770 |
| | Permits | | | | | |
| 01-310-401 | Building Permits | 800,432 | 141,913 | 150,000 | 150,000 | 100,000 |
| 01-310-402 | Sign Permits | 18,151 | 5,980 | 6,000 | 3,000 | 3,000 |
| 01-310-403 | Other Permits | 746 | 720 | 1,000 | 500 | 500 |
| * TOTAL | Permits | 819,329 | 148,612 | 157,000 | 153,500 | 103,500 |
| | Fines | | | | | |
| 01-310-501 | Circuit Court Fines | 128,574 | 144,807 | 150,000 | 150,000 | 150,000 |
| 01-310-502 | Traffic Fines | 59,875 | 69,182 | 50,000 | 50,000 | 50,000 |
| 01-310-503 | Red Light Fines | - | - | 587,160 | 237,000 | 484,400 |
| * TOTAL | Fines | 188,449 | 213,989 | 787,160 | 437,000 | 684,400 |
| | Transfers-Other Funds | | | | | |
| 01-310-601 | Administrative Support Reimb.-Water Fund | 468,355 | 407,000 | 427,282 | 427,282 | 411,820 |
| 01-310-605 | Transfer From TIF | - | - | - | - | - |
| 01-310-610 | Transfer From Capital Project Fund | - | - | - | - | - |
| * TOTAL | Transfer Other Funds | 468,355 | 407,000 | 427,282 | 427,282 | 411,820 |
| | Charges & Fees | | | | | |
| 01-310-700 | Planning Application Fees | - | 10,800 | 12,000 | 10,000 | 10,000 |
| 01-310-701 | Public Hearing Fees | - | 850 | 4,250 | 2,550 | 2,550 |
| 01-310-702 | Planning Reviw Fees | 53,346 | 12,000 | 10,000 | 8,000 | 8,000 |
| 01-310-703 | Annexation Fees | 9,092 | 2,200 | 1,500 | 500 | 500 |
| 01-310-704 | Accident Report Copies | 2,560 | 2,185 | 2,000 | 2,000 | 2,000 |
| 01-310-706 | Copies-Ordinances & Maps | 427 | 305 | 2,000 | 2,000 | 2,000 |
| 01-310-723 | Elevator Inspection Fees | 5,050 | 3,750 | 5,150 | 5,150 | 5,150 |
| 01-310-724 | Burglar Alarm Fees | 5,990 | 14,470 | 9,000 | 20,000 | 20,000 |
| 01-310-726 | NSF Fee | - | - | - | 100 | 100 |
| * TOTAL | Charges & Fees | 76,465 | 46,560 | 45,900 | 50,300 | 50,300 |
| | Park & Recreation Revenue | | | | | |
| 01-310-813 | Park & Rec Contribtuion | - | 280 | - | - | - |
| 01-310-814 | Park Permit Fees | 3,882 | 6,252 | 3,500 | 1,600 | 2,000 |
| 01-310-815 | Summer Recreation Fees | 14,572 | 11,405 | 6,680 | 11,965 | 14,131 |

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|--|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| 01-310-816 | Winter Recreation Fees | 7,111 | 6,842 | 3,625 | 7,998 | 4,108 |
| 01-310-817 | Special Events | 1,725 | 2,100 | 1,250 | 2,436 | 1,500 |
| 01-310-818 | Fall Recreation Fees | 4,450 | 3,552 | 1,950 | 4,800 | 4,200 |
| 01-310-819 | Burr Ridge/Willowbrook Baseball Reimb. | 8,063 | 8,396 | 7,400 | 7,390 | 8,000 |
| 01-310-820 | Holiday Contribution | - | - | - | - | - |
| 01-310-821 | Check Processing Fee | (20) | 4 | 50 | - | 50 |
| 01-310-822 | BR/WB Baseball Reimb for Facility | 6,600 | 6,600 | 7,600 | 6,600 | 7,600 |
| * TOTAL | Park & Recreation Revenue | 46,383 | 45,431 | 32,055 | 42,789 | 41,589 |
| | Other Revenue | | | | | |
| 01-310-901 | Reimbursements - IRMA | 23,581 | 37,586 | 5,000 | 11,519 | 5,000 |
| 01-310-902 | Waster Sticker Fee | 4,691 | 13,651 | 12,000 | 11,000 | 12,000 |
| 01-310-903 | Reimbursements - Police Training | - | - | - | - | - |
| 01-310-904 | 50th Anniversary | - | - | - | 16,550 | - |
| 01-310-905 | Arc Bins | - | - | - | - | - |
| 01-310-907 | Bid Proposal Deposit | 510 | 400 | 200 | 200 | 1,000 |
| 01-310-909 | Sale - Fixed Assets | 25,342 | 21,477 | 5,000 | 8,223 | 8,000 |
| 01-310-910 | Reimbursements - Tree Planting | - | 975 | - | 375 | 2,500 |
| 01-310-911 | Other Reimbursements-Refunds | 12,885 | 13,075 | 5,000 | 9,807 | 6,500 |
| 01-310-912 | Reimbursements-Brush Pick-Up | - | - | - | - | - |
| 01-310-913 | Other Receipts | 10,691 | 5,691 | 26,000 | 26,000 | 5,000 |
| 01-310-914 | Reimbursements - Park & Rec Memorial Program | 4,200 | - | 1,000 | 1,000 | 1,000 |
| 01-310-915 | Reimbursements-Police Special Detail | 72,557 | 54,274 | 64,600 | 12,115 | 16,250 |
| 01-310-916 | DARE Contributions | - | - | - | - | - |
| 01-310-917 | Reimbursements - PW Other | 11,507 | 12,150 | 8,000 | 8,000 | 8,000 |
| 01-310-919 | Reimbursements - CD Engineering | - | - | 2,000 | 15,000 | 2,000 |
| 01-310-920 | Reimbursements - PW Engineering | - | - | 2,000 | 15,500 | 2,000 |
| 01-310-921 | Reimbursements - PW Construction | - | - | 2,000 | - | 2,500 |
| 01-310-922 | Federal/State Grants | 29,035 | 45,581 | 31,978 | 34,163 | 31,632 |
| 01-310-923 | Reimbursements - Attorney Fees | - | - | 2,000 | - | 2,000 |
| 01-310-925 | Nicor Gas Annual Payment | 23,097 | 24,160 | 22,250 | 24,000 | 24,000 |
| 01-310-926 | Cable Franchise Fees | 130,292 | 138,658 | 136,750 | 145,000 | 140,760 |
| 01-310-928 | Drug Forfeitures - State | - | - | 500 | 500 | 500 |
| 01-310-929 | Drug Forfeitures - Federal | - | - | 500 | 500 | 500 |
| 01-310-930 | Drug Forfeitures - Dea | 79,544 | 148,853 | 93,028 | 93,028 | 91,499 |
| * TOTAL | Other Revenue | 427,932 | 516,530 | 419,806 | 432,480 | 362,641 |
| ** TOTAL | Operating Revenue | 7,970,927 | 7,512,259 | 7,863,927 | 7,311,655 | 7,486,455 |
| | Non-Operating Revenue | | | | | |
| 01-320-108 | Interest Income | 70,252 | 32,252 | 27,750 | 28,000 | 30,000 |
| 01-320-109 | Changes In Market Value | 29,058 | 20,279 | - | 8,000 | - |
| ** TOTAL | Non-Operating Revenue | 99,310 | 52,531 | 27,750 | 36,000 | 30,000 |
| *** TOTAL | General Corporate Fund | 8,070,237 | 7,564,790 | 7,891,677 | 7,347,655 | 7,516,455 |

Difference from Budget 09-10 to Proposed 10-11: -4.75%

Difference from Budget 09-10 to Estimated 09-10: -6.89%

Difference from Estimated 09-10 to Proposed 10-11: 2.30%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|------------------------------------|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | WATER FUND | | | | | |
| | REVENUES | | | | | |
| | Operating Revenue | | | | | |
| | Charges & Fees | | | | | |
| 02-310-712 | Water Sales | 1,787,957 | 1,636,100 | 1,800,000 | 1,635,300 | 1,931,868 |
| 02-310-714 | Water Meter Sales | 16,021 | 1,963 | 3,900 | 1,050 | 1,100 |
| 02-310-716 | Water Meter Read Sales | 4,750 | 5,509 | 5,000 | 6,588 | 6,588 |
| 02-310-717 | Other Revenue | 153,448 | 1,128 | 1,340 | 852 | 852 |
| 02-310-719 | Transfer From Capital Project Fund | - | - | - | - | - |
| 02-310-720 | Transfer From Water Cap Fund | 55,509 | 63,194 | - | - | - |
| * TOTAL | Charges & Fees | <u>2,017,685</u> | <u>1,707,893</u> | <u>1,810,240</u> | <u>1,643,790</u> | <u>1,940,408</u> |
| ** TOTAL | Operating Revenue | <u>2,017,685</u> | <u>1,707,893</u> | <u>1,810,240</u> | <u>1,643,790</u> | <u>1,940,408</u> |
| | Non-Operating Revenue | | | | | |
| 02-320-108 | Interest Income | 25,500 | 7,622 | 8,700 | 6,200 | 11,197 |
| 02-320-109 | Changes In Market Value | - | - | - | - | - |
| 02-320-112 | Contributed Revenues | - | - | - | - | - |
| * TOTAL | Other Income | <u>25,500</u> | <u>7,622</u> | <u>8,700</u> | <u>6,200</u> | <u>11,197</u> |
| | Charges & Fees | | | | | |
| 02-320-713 | Water Connection Fees | 31,875 | 3,000 | 6,300 | 1,200 | 1,500 |
| * TOTAL | Charges & Fees | <u>31,875</u> | <u>3,000</u> | <u>6,300</u> | <u>1,200</u> | <u>1,500</u> |
| ** TOTAL | Non-Operating Revenue | <u>57,375</u> | <u>10,622</u> | <u>15,000</u> | <u>7,400</u> | <u>12,697</u> |
| *** TOTAL | Water Fund Revenues | <u>2,075,061</u> | <u>1,718,515</u> | <u>1,825,240</u> | <u>1,651,190</u> | <u>1,953,105</u> |

Difference from Budget 09-10 to Proposed 10-11: 7.01%

Difference from Budget 09-10 to Estimated 09-10: -9.54%

Difference from Estimated 09-10 to Proposed 10-11: 18.28%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|-----------------------------------|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | Hotel/Motel Tax Fund | | | | | |
| | REVENUES | | | | | |
| | Operating Revenue | | | | | |
| | Other Taxes | | | | | |
| 03-310-205 | Hotel/Motel Tax | 95,587 | 71,460 | 80,000 | 71,460 | 72,000 |
| * TOTAL | Other Taxes | 95,587 | 71,460 | 80,000 | 71,460 | 72,000 |
| | Charges And Fees | | | | | |
| 03-310-725 | Registration Fees | - | - | - | - | - |
| * TOTAL | Charges And Fees | - | - | - | - | - |
| | Other Revenue | | | | | |
| 03-310-913 | Other Receipts | | 25 | | 25 | |
| 03-310-922 | Federal/State Grants | - | - | - | - | - |
| * TOTAL | Other Revenue | - | 25 | - | 25 | - |
| ** TOTAL | Operating Revenue | 95,587 | 71,485 | 80,000 | 71,485 | 72,000 |
| | Non-Operating Revenue | | | | | |
| | Other Income | | | | | |
| 03-320-108 | Interest Income | 880 | 192 | 300 | 5 | 10 |
| 03-320-109 | Changes In Market Value | - | - | - | - | - |
| * TOTAL | Other Income | 880 | 192 | 300 | 5 | 10 |
| 03-320-999 | Equity Transfer From General Fund | - | - | - | - | - |
| * TOTAL | Transfers | - | - | - | - | - |
| ** TOTAL | Non-Operating Revenue | 880 | 192 | 300 | 5 | 10 |
| *** TOTAL | Hotel/Motel/Tax Fund | 96,467 | 71,678 | 80,300 | 71,490 | 72,010 |

Difference from Budget 09-10 to Proposed 10-11: -10.32%

Difference from Budget 09-10 to Estimated 09-10: -10.97%

Difference from Estimated 09-10 to Proposed 10-11: 0.73%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|-------------------------------------|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | Motor Fuel Tax Fund | | | | | |
| | REVENUES | | | | | |
| | Operating Revenue | | | | | |
| | Other Taxes | | | | | |
| 04-310-216 | M F T Receipts | 250,338 | 233,996 | 240,316 | 214,800 | 214,800 |
| 04-310-217 | High Growth Cities Program Receipts | - | - | - | - | - |
| * TOTAL | Other Taxes | 250,338 | 233,996 | 240,316 | 214,800 | 214,800 |
| ** TOTAL | Operating Revenue | 250,338 | 233,996 | 240,316 | 214,800 | 214,800 |
| | Non-Operating Revenue | | | | | |
| 04-320-108 | Interest Income | 9,652 | 1,049 | 500 | 100 | 100 |
| * TOTAL | Other Income | 9,652 | 1,049 | 500 | 100 | 100 |
| ** TOTAL | Non-Operating Revenue | 9,652 | 1,049 | 500 | 100 | 100 |
| *** TOTAL | Motor Fuel Tax Fund Revenues | 259,991 | 235,045 | 240,816 | 214,900 | 214,900 |

Difference from Budget 09-10 to Proposed 10-11: -10.76%

Difference from Budget 09-10 to Estimated 09-10: -10.76%

Difference from Estimated 09-10 to Proposed 10-11: 0.00%

VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|--------------------------|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | SSA Bond & Interest Fund | | | | | |
| | R E V E N U E S | | | | | |
| | Operating Revenues | | | | | |
| 06-310-101 | Property Tax Receipts | - | - | 322,925 | 322,925 | 319,040 |
| 06-310-102 | Bond Proceeds | 224,584 | - | - | - | - |
| * TOTAL | Operating Revenues | 224,584 | - | 322,925 | 322,925 | 319,040 |
| | Non-Operating Revenue | | | | | |
| 06-320-108 | Interest Income | 1,640 | 1,610 | 1,500 | 400 | - |
| * TOTAL | Non-Operating Revenue | 1,640 | 1,610 | 1,500 | 400 | - |
| *** TOTAL | SSA Bond & Interest Fund | 226,224 | 1,610 | 324,425 | 323,325 | 319,040 |

Difference from Budget 09-10 to Proposed 10-11: -1.66%

Difference from Budget 09-10 to Estimated 09-10: -0.34%

Difference from Estimated 09-10 to Proposed 10-11: -1.33%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|-----------------------|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | SSA One Project Fund | | | | | |
| | REVENUES | | | | | |
| | Operating Revenues | | | | | |
| 08-310-101 | Bond Proceeds | 3,781,830 | - | - | - | - |
| * TOTAL | Operating Revenues | 3,781,830 | - | - | - | - |
| | Non-Operating Revenue | | | | | |
| 08-320-108 | Interest Income | 43,589 | 3,905 | 840 | 250 | 250 |
| * TOTAL | Non-Operating Revenue | 43,589 | 3,905 | 840 | 250 | 250 |
| *** TOTAL | SSA One Project Fund | 3,825,419 | 3,905 | 840 | 250 | 250 |

Difference from Budget 09-10 to Proposed 10-11: -70.24%

Difference from Budget 09-10 to Estimated 09-10: -70.24%

Difference from Estimated 09-10 to Proposed 10-11: 0.00%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|---------------------------------|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | Water Capital Improvements Fund | | | | | |
| | REVENUES | | | | | |
| | Operating Revenues | | | | | |
| 09-310-605 | Transfer From Water Fund | 143,968 | 93,221 | - | - | 34,100 |
| 09-310-606 | DWC Rebate | 572,250 | - | - | - | - |
| 09-310-920 | Developer Contributions | - | - | - | - | - |
| * TOTAL | Operating Revenues | 716,218 | 93,221 | - | - | 34,100 |
| | Non-Operating Revenue | | | | | |
| 09-320-108 | Interest Income | 21,371 | 7,719 | 1,560 | 400 | 400 |
| 09-320-109 | Changes In Market Value | - | - | - | - | - |
| * TOTAL | Non-Operating Revenue | 21,371 | 7,719 | 1,560 | 400 | 400 |
| *** TOTAL | Water Capital Improvements Fund | 737,589 | 100,940 | 1,560 | 400 | 34,500 |

Difference from Budget 09-10 to Proposed 10-11: 2111.54%

Difference from Budget 09-10 to Estimated 09-10: -74.36%

Difference from Estimated 09-10 to Proposed 10-11: 8525.00%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|-----------------------------------|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | Capital Projects Fund | | | | | |
| | REVENUES | | | | | |
| | Operating Revenues | | | | | |
| 10-310-604 | Transfer From Water Cap Fund-DS | - | 500,000 | - | - | - |
| 10-310-605 | Transfer From Water Fund | - | - | - | - | - |
| 10-310-606 | Transfer From General Fund | 200,000 | 45,000 | - | - | - |
| 10-310-607 | Transfer From General Fund - DS | - | - | - | - | - |
| 10-310-610 | Grants | - | - | - | - | - |
| 10-310-611 | Grants - 75Th Street | 3,031 | - | - | - | - |
| 10-310-612 | Reim - Other | - | - | - | - | - |
| 10-310-920 | Developer Contributions | - | 111,076 | - | 197,586 | - |
| * TOTAL | Operating Revenues | 203,031 | 656,076 | - | 197,586 | - |
| | Non-Operating Revenue | | | | | |
| 10-320-108 | Interest Income | 10,362 | 15,748 | 1,000 | 4,120 | 4,000 |
| 10-320-109 | Changes In Market Value | - | - | - | - | - |
| 10-320-110 | Debt Certificates - Land Purchase | - | - | - | - | - |
| 10-320-111 | Bond Proceeds | - | 2,050,000 | - | - | - |
| 10-320-112 | Bond Discount | - | (18,450) | - | - | - |
| 10-310-912 | Annexation Fees | - | - | - | - | - |
| 10-320-920 | Little League Contributions | - | - | - | - | - |
| 10-320-921 | Residents Contributions | - | - | - | - | - |
| * TOTAL | Non-Operating Revenue | 10,362 | 2,047,298 | 1,000 | 4,120 | 4,000 |
| *** TOTAL | Capital Projects Fund Revenue | 213,393 | 2,703,374 | 1,000 | 201,706 | 4,000 |

Difference from Budget 09-10 to Proposed 10-11: 300.00%

Difference from Budget 09-10 to Estimated 09-10: 20070.56%

Difference from Estimated 09-10 to Proposed 10-11: -98.02%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|----------------------------|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | 2008 Bond Fund | | | | | |
| | REVENUES | | | | | |
| | Operating Revenues | | | | | |
| 11-310-111 | Bond Proceeds | - | - | - | - | - |
| * TOTAL | Operating Revenues | - | - | - | - | - |
| | Non-Operating Revenue | | | | | |
| 11-310-101 | Transfer from General Fund | - | - | - | - | - |
| 11-310-102 | Transfer from Water Fund | - | - | 64,214 | 64,214 | 51,118 |
| 11-310-109 | Transfer from Capital Fund | - | - | 136,454 | 136,454 | 108,626 |
| 11-320-108 | Interest Income | - | - | - | - | - |
| * TOTAL | Non-Operating Revenue | - | - | 200,668 | 200,668 | 159,744 |
| *** TOTAL | 2008 Bond Fund | - | - | 200,668 | 200,668 | 159,744 |

Difference from Budget 09-10 to Proposed 10-11: -20.39%

Difference from Budget 09-10 to Estimated 09-10: 0.00%

Difference from Estimated 09-10 to Proposed 10-11: -20.39%

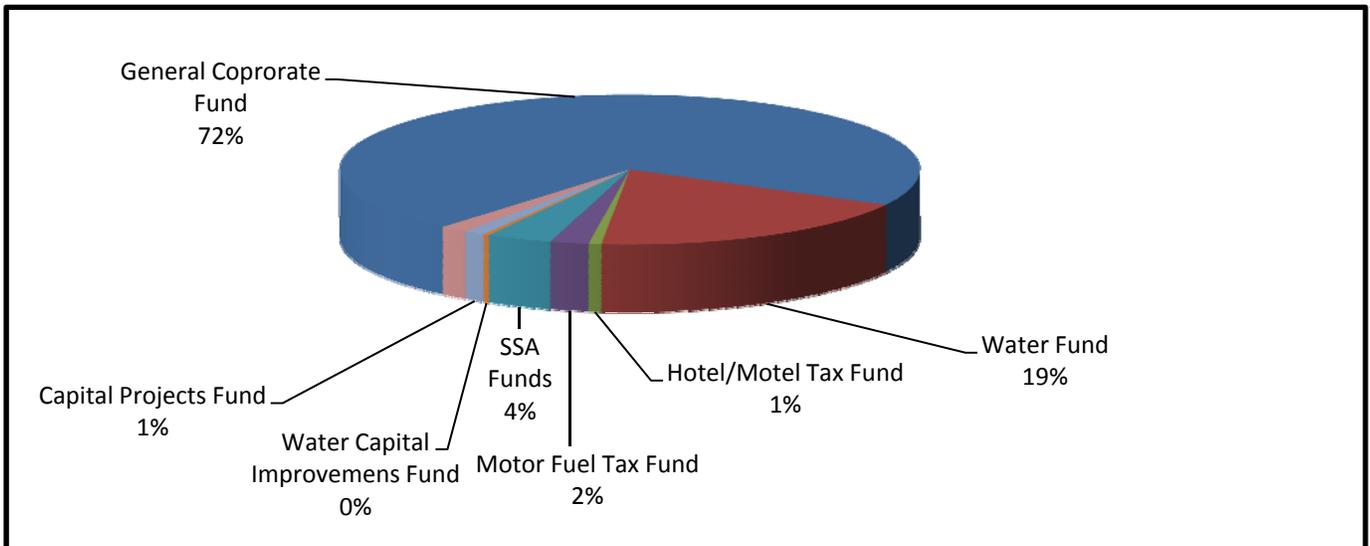
TOTAL EXPENDITURES BY FUND

Included in this budget document are the Village's General Corporate Fund, Water Fund, Hotel/Motel Tax Fund, Motor Fuel Tax Fund, SSA Bond Fund, SSA Project Fund, Water Capital Improvements Fund, Capital Projects Fund and the 2008 Bond Fund. Within the General Corporate Fund the budget is broken down into following departments, commissions or areas:

- Village Board & Clerk
- Board of Police Commissioners
- Administration
- Planning & Economic Development
- Parks & Recreation
- Finance
- Police
- Public Works
- Building and Zoning

At the beginning of each department and/or fund is a narrative section which includes a mission statement/purpose, accomplishments of the previous year and the goals and objectives for the upcoming year. Included in this section are line item budgeted expenditures for each account. These are compared with budgeted and estimated expenditures for the prior year and actual figures for one fiscal year prior to that.

Total Expenditures - \$10,193,218



Expenditure Narratives – By Fund

General Fund

The general fund accounts for the expenditures for the operating departments including administration, police, public services, building & zoning, parks and recreation, board of police commissioners.

Village Board & Clerk - \$39,804

The village board & clerk budget realized a 30% decrease as a result of funds allocated in FY 09-10 for the Village's 50th anniversary celebration. Highlights include:

- Includes salaries and benefits for elected officials.
- Funding for office supplies and local conferences.
- Funding for financial strategic planning.

See the Village Board & Clerk tab for line item detail.

Board of Police Commissioners - \$23,250

The board of police commissioner's budget realized an increase of 34% or \$6,000 compared to the FY 2009-10 budget. Testing costs increased by \$6,000
See the Police Commissioner's tab for line item detail.

Administration Department – \$973,533

The administration department budget realized a 7% decrease or \$74,271 compared to the FY 2009-10 budget. One primary reason for the decrease a reduction in personnel costs from a full to part time Village Administrator.

Highlights are as follows:

- Costs have been reduced where possible that include elimination of hard-copy Village newsletter and community survey. Reductions also occurred in training, dues and subscriptions.

See the Administration Department tab for line item detail.

Planning and Economic Development - \$115,061

The planning budget realized a 30% or \$50,000 decrease due to the outsourcing of the planning function. In the prior year the Village had a full-time planner on staff. A total of \$49,500 has been allocated for the planning consultant.

- See the Planning & Economic tab for line item detail.

Parks and Recreation - \$352,693

The parks and recreation department budget realized an 8.5% or \$32,423 decrease compared to the FY 2009-10 budget.

- The decrease is primarily due to a larger number of capital improvements occurring in FY 2009-10.
- Funding for capital improvements include renovating the Waterford tennis courts.

See the Parks and Recreation tab for line item detail.

Finance Department - \$326,729

Highlights are as follows:

- Includes salaries and benefits for the Director of Finance, Finance Secretary and Receptionist.
- Technology improvements include upgrade of software modules.

Police Department - \$4,543,320

The police department budget realized a 4.5% decrease or \$211,664 compared to the FY 2009-10 budget. Highlights are as follows:

- A significant portion of the decrease in expenditures is based on the elimination of one of the two deputy chief positions.
- Offsetting the decrease below is an increase in pension costs.
- Spending on equipment has decreased and improvements to the evidence and locker rooms have been deferred.
- Includes funding for two replacement vehicles.

See the Police Department tab for line item detail.

Public Works - \$711,027

The public works department budget realized a 17% or \$142,726 decrease compared to the FY 2009-10 budget. Highlights are as follows:

- Engineering fees were decreased by about \$16,000 based on funding from DuPage County for the Rte 83 & Plainfield lighting project.
- The prior year included \$70,000 for new Village entry signs that were not purchased nor included in the current year budget.
- The contract for mosquito abatement was locked in with no price increase for the next two years.

See the Public Services tab for line item detail.

Building & Zoning - \$224,960

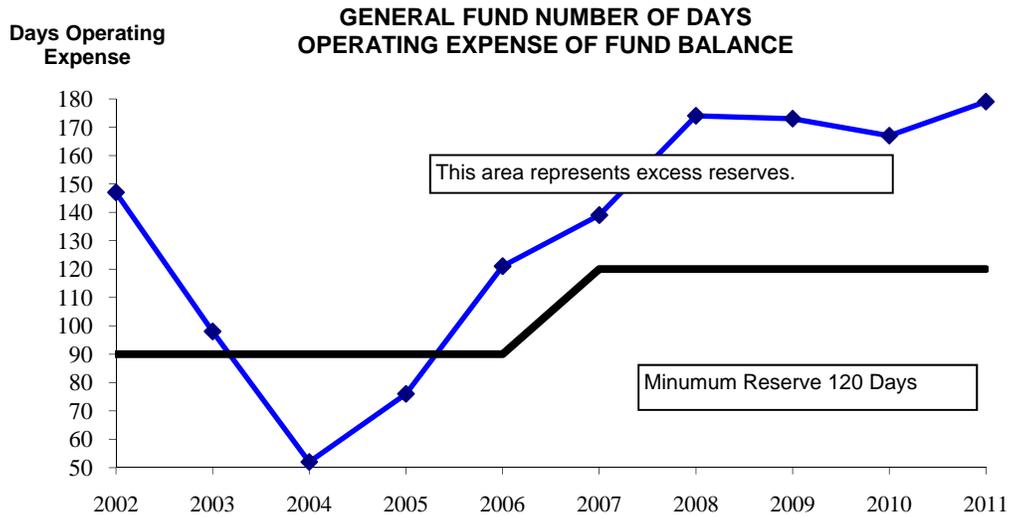
The building & zoning department budget realized a 17% decrease or \$45,427 compared to the FY 2009-10 budget. Highlights are as follows:

- The reduction is based on diminished work needed for third-party building code plan reviews and engineering inspection fees.

See the Building & Zoning tab for line item detail.

General Fund Balance

The general fund balance is estimated to be \$3,328,323 at April 30, 2010 and \$3,535,044 at April 30, 2011. As noted earlier, the Village's targeted fund balance reserve is 120 days of operating expenses. The projected number of days of operating expense of fund balance at 4/30/10 is 167 days. The projected number of days operating expense of fund balance at 4/30/11 is 179 days. The improved financial position of the general fund is a result of staff reductions and other expenditures. The Village cannot continue on this trend and the Village's 5- year plan indicates deficit spending. The Board will be investigating options for new revenue sources to fund future operations.



Water Fund

The water fund accounts for the costs associated with purchasing water from the DuPage Water Commission and distributing to all customers within the Village. This includes, maintaining and improving the water distribution system, storage facilities and providing for the reading, installation, and testing of water meters. The water fund budget is about 5.5% greater than the prior year as a result of a 17% increase in the cost of purchased water passed on from the DuPage Water Commission.

For the first time since 2001, the Village will be increasing water rates May 1, 2010. The Village Board approved a plan to increase water rates over the next several years to cover the cost of purchased water and to fund the painting of Village water towers in eight years.

See the Water Fund tab for line item detail.

Working Cash Balance

The working cash balance or the difference between the current assets and current liabilities is an indicator of liquidity and therefore, more comparable to a governmental fund balance than retained earnings. The Water Fund's working cash balance is estimated to be \$559,863 at 4/30/10. The Water Fund's working cash balance is estimated to be \$603,550 at 4/30/11.

Hotel/Motel Tax Fund

The Hotel/Motel Tax Fund was created to account for local hotel/motel tax receipts restricted for promoting tourism and conventions in the Village. The purpose of the fund is to establish awareness as to the benefits of using the Village's hotels, motels and restaurants through the promotion of various events. The FY 2009-10 hotel motel tax

fund budget is decreased by 15.5% or \$13,300 reflecting a decrease in the revenues generated from the tax. The decrease occurred in the advertising line item. See the Hotel/Motel fund tab for line item detail.

Fund Balance

The fund balance is projected to be \$5,797 at 4/30/10. The fund balance at 4/30/11 is projected to be \$5,807.

Motor Fuel Tax Fund

The Motor Fuel Tax Fund is established in accordance with State Law as a means of accounting for maintenance and construction costs for street, road and transportation projects; subject to approval by the Illinois Department of transportation. Based on the street maintenance plan adopted last year, the motor fuel fund budget of \$218,000 will be used for crack filling and patching for various roads throughout the Village.

Fund Balance

The fund balance is projected to be \$115,473 at 4/30/10. The fund balance at 4/30/11 is projected to be \$112,373.

SPECIAL SERVICE AREA FUNDS

The Special Service Area (SSA) Funds were created to account for special service area public improvements and the debt service to fund those improvements in the Town Center development. Funds to repay the SSA bonds will come directly from an ad valorem tax levied on the property owners of the development.

- Expenditures include debt service of \$319,040.

Water Capital Improvements Fund

During FY 2006-07 the Water Capital Improvements Fund was created. The fund was established to account for the 20-cent rate reduction the Village receives on each thousand gallons of water purchased from the DuPage Water Commission. Effective May 1, 2009 the rate reduction program was eliminated.

Over the next eight years, an annual transfer will be made from the water fund to the water capital to accumulate monies to paint the Village's water towers. This pay as you go method was approved by the Village Board rather than issuing debt in eight years. See the Water Capital Improvements Fund tab for line item detail.

Capital Projects Fund

Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. In addition, Capital Project Funds are used when a capital acquisition is financed by several funds or over several accounting periods. The Village has one Capital Projects Fund. Funds have been budgeted for two items.

- Remaining renovation of Village garage - \$10,000
- Transfer to the 2008 bond fund to pay debt service totaling \$108,626

See the Capital Projects Fund tab for line item detail.

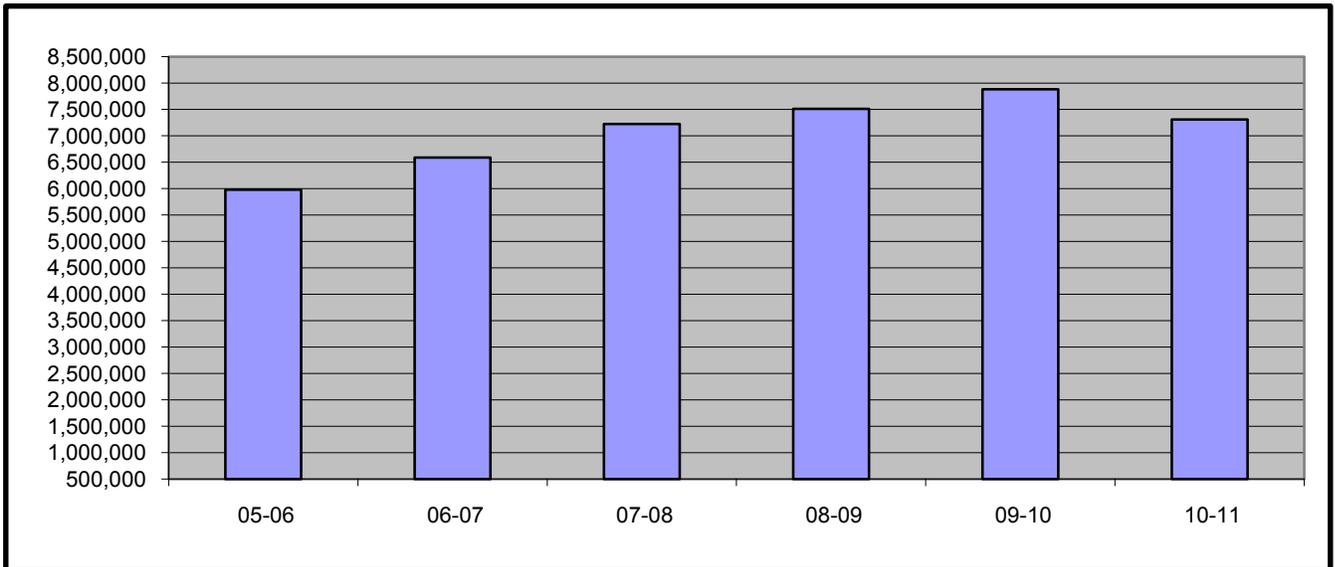
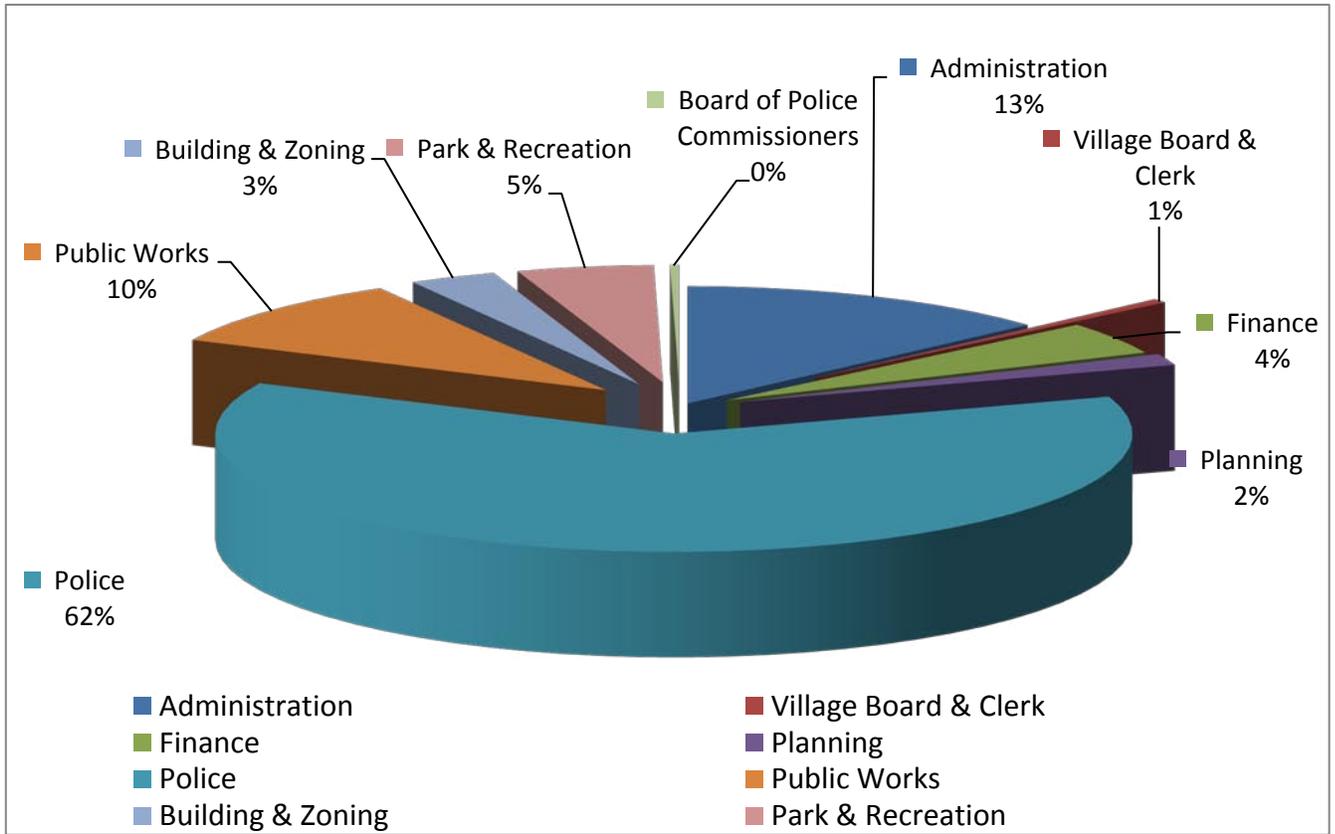
Fund Balance

The fund balance in the Capital Projects Fund is maintained based on projects or improvements approved by the Village Board. The fund balance at 4/30/10 is projected to be \$304,895 and \$190,269 at 4/30/11.

2008 Bond Fund

The 2008 bond fund is a new debt service fund that is used to pay the principal and interest on the 2008 Alternate General Obligation Bonds issued in July 2008, to pay for the new Public Works Facility and the completion of the 75th Street Extension Project. Funding will come from transfers from the capital projects and water funds.

GENERAL FUND EXPENDITURE SUMMARY \$7,309,734



**Village of Willowbrook
General Fund**

| | Actual 07-08 | Actual 08-09 | Budget 09-10 | Estimated 09-10 | Proposed 10-11 |
|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Beg Fund Bal | 2,393,697 | 3,238,747 | 3,368,553 | 3,438,908 | 3,328,324 |
| Revenues | 8,070,164 | 7,564,790 | 7,891,677 | 7,347,655 | 7,516,455 |
| Expenditures | 7,225,114 | 7,364,629 | 7,880,828 | 7,458,239 | 7,309,734 |
| Surplus (Deficit) | \$845,050 | \$200,161 | \$10,849 | (\$110,584) | \$206,721 |
| Ending Fund Bal | <u>\$3,238,747</u> | <u>\$3,438,908</u> | <u>\$3,379,402</u> | <u>\$3,328,324</u> | <u>\$3,535,045</u> |

General Fund

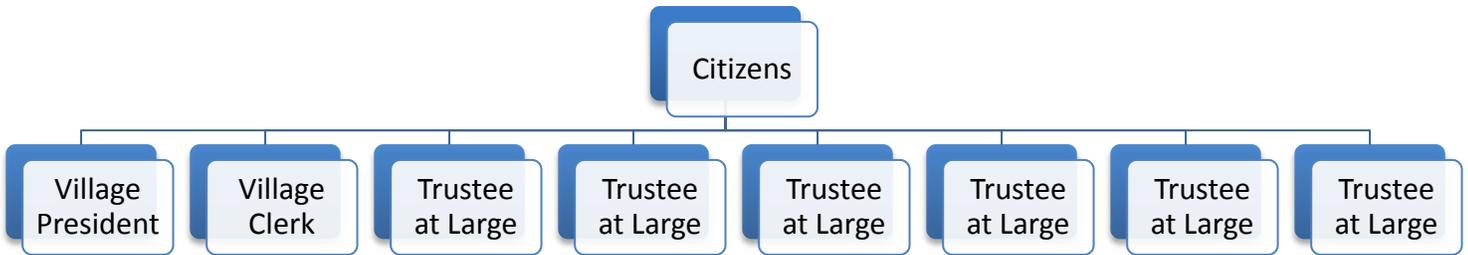
| | Actual 07-08 | Actual 08-09 | Budget 09-10 | Estimated 09-10 | Proposed 10-11 |
|-------------------|------------------|------------------|------------------|--------------------|-------------------|
| Beg Fund Bal | 2,393,697 | 3,238,747 | 3,368,553 | 3,438,908 | 3,328,324 |
| Revenues | 8,070,164 | 7,564,790 | 7,891,677 | 7,347,655 | 7,516,455 |
| Operating Expense | 6,805,054 | 6,988,455 | 7,566,179 | 7,287,996 | 7,195,837 |
| Operating Surplus | 1,265,110 | 576,335 | 325,498 | 59,659 | 320,618 |
| Capital Budget | 420,060 | 376,175 | 314,649 | 170,243 | 113,897 |
| Net Surplus | 845,050 | 200,161 | 10,849 | (110,584) | 206,721 |
| Ending Fund Bal | <u>3,238,747</u> | <u>3,438,908</u> | <u>3,379,402</u> | <u>3,328,324</u> | <u>3,535,045</u> |

GENERAL FUND EXPENDITURES
BY DEPARTMENT
FISCAL YEAR 2010-11

| EXPENDITURE CATEGORIES | Village Board & Clerk | Board of Police Comm | Admin Depart | Planning & Econ Develop | Parks & Rec | Finance | Police | Public Works | Building & Zoning | Total |
|-------------------------------|-----------------------|----------------------|----------------|-------------------------|----------------|----------------|------------------|----------------|-------------------|------------------|
| Buildings | | | 46,880 | | | | | 4,000 | | 50,880 |
| Data Processing | | | 3,900 | 2,500 | | 28,760 | 7,000 | 3,220 | 2,550 | 47,930 |
| General Management | 39,304 | 12,750 | 445,256 | 44,048 | 95,235 | 272,642 | 4,205,256 | 273,965 | 148,397 | 5,536,853 |
| Legal Services | | | 150,000 | | | | | | | 150,000 |
| Financial Audit | | | 110,000 | | | 23,800 | | | | 133,800 |
| Community Relations | 500 | | 5,260 | | | | | | | 5,760 |
| Risk Management | | | 204,762 | 2,500 | | | 12,500 | | | 219,762 |
| Capital Improvements | | | 7,475 | 513 | 56,650 | 885 | 47,242 | 620 | 513 | 113,898 |
| Engineering | | | | 65,500 | | | | 46,750 | 47,500 | 159,750 |
| Police-Patrol Service | | | | | | | 3,500 | | | 3,500 |
| Police-Investigative Services | | | | | | | 1,250 | | | 1,250 |
| Police-Traffic Safety | | | | | | | 4,515 | | | 4,515 |
| Police-E S D A Coordinator | | | | | | | 556 | | | 556 |
| Police-Crime Prevention | | | | | | | 5,500 | | | 5,500 |
| Police-Telecommunications | | | | | | | 256,001 | | | 256,001 |
| Equipment Repair | | | | | | | | 16,450 | | 16,450 |
| Snow Removal | | | | | | | | 51,160 | | 51,160 |
| Street Lighting | | | | | | | | 27,888 | | 27,888 |
| Storm Water Improvements | | | | | | | | 132,359 | | 132,359 |
| Street Maintenance | | | | | | | | 124,384 | | 124,384 |
| Inspection Services | | | | | | | | | 26,000 | 26,000 |
| Landscaping | | | | | 79,365 | | | | | 79,365 |
| Maintenance | | | | | 35,185 | | | | | 35,185 |
| Recreation Programs | | | | | 36,758 | | | | | 36,758 |
| Special Recreation Services | | | | | 49,500 | | | | | 49,500 |
| Hearings | | 10,500 | | | | | | | | 10,500 |
| Health-Mosquito Abatement | | | | | | | | 30,231 | | 30,231 |
| Total | 39,804 | 23,250 | 973,533 | 115,061 | 352,693 | 326,087 | 4,543,320 | 711,027 | 224,960 | 7,309,735 |



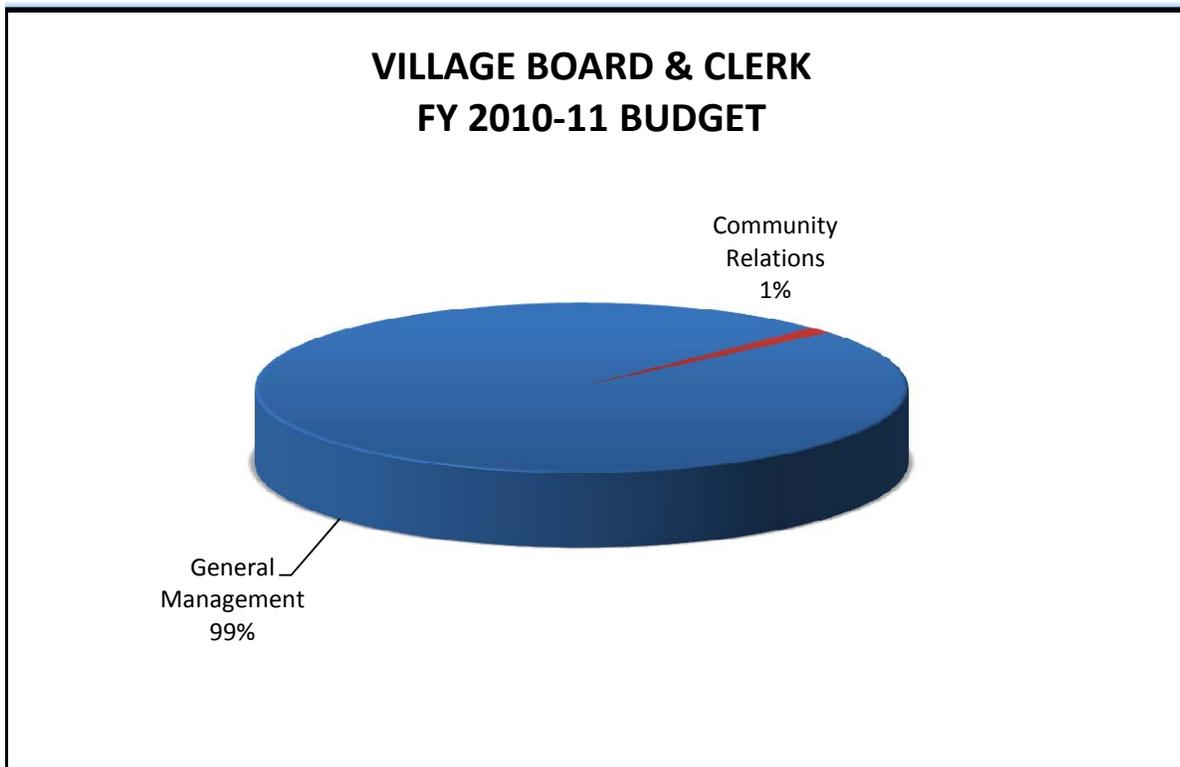
Village of Willowbrook
Village Board & Clerk
Organizational Chart 2010



The Village Board establishes policies and procedures for the Village and is responsible for all legislative matters of the Village. The President serves as the chairperson at Board meetings and appoints various Committee Members. The six member Board of Trustees are elected at large on a staggered four year term. The Village Clerk is an elected position that is responsible for maintaining records for the Village

**Village Board and Clerk Budget
Fiscal Year 2010-2011**

| <u>Program</u> | <u>Description</u> | <u>FY 2009-10 Budget</u> | <u>FY 2010-11 Budget</u> |
|----------------|------------------------|------------------------------|------------------------------|
| 410 | General Management | 42,154 | 39,304 |
| 420 | Community Relations | 14,500 | 500 |
| 425 | Capital Improvements | - | - |
| 430 | Contingencies | - | - |
| | Total | \$56,654 | \$39,804 |
| | Percent Difference | | -29.74% |



**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--|---|-----------------|-----------------|--------------------------|---------------------------|--------------------------|
| GENERAL CORPORATE FUND EXPENDITURES | | | | | | |
| Village Board and Clerk-General Management | | | | | | |
| Personnel Services | | | | | | |
| 01-05-410-101 | Salaries President & Village Board | - | 20,650 | 21,500 | 21,500 | 21,500 |
| 01-05-410-125 | Salary - Village Clerk | - | 4,200 | 4,050 | 4,050 | 4,050 |
| 01-05-410-147 | Employee Benefit - Medicare | - | 360 | 370 | 370 | 370 |
| 01-05-410-161 | Social Security FICA | - | 1,541 | 1,584 | 1,584 | 1,584 |
| * TOTAL | Personnel Services | - | 26,751 | 27,504 | 27,504 | 27,504 |
| Supplies & Materials | | | | | | |
| 01-05-410-201 | Phone - Telephones | - | - | 600 | 500 | 700 |
| 01-05-410-301 | Office Supplies | - | 317 | 500 | 700 | 700 |
| 01-05-410-302 | Printing & Publish | - | - | - | - | - |
| 01-05-410-303 | Gas-Oil-Wash-Mileage | - | 167 | 250 | 100 | 100 |
| 01-05-410-304 | Schools-Conference Travel | - | 4,709 | 6,000 | 4,000 | 3,000 |
| 01-05-410-305 | Strategic Planning | - | - | 5,000 | 5,000 | 5,000 |
| 01-05-410-307 | Fees Dues Subscriptions | - | 1,439 | 2,300 | 2,300 | 2,300 |
| 01-05-410-311 | Postage & Meter Rent | - | - | - | - | - |
| 01-05-410-315 | Copy Service | - | - | - | - | - |
| * TOTAL | Supplies & Materials | - | 6,631 | 14,650 | 12,600 | 11,800 |
| ** TOTAL | Village Board & Clerk-General Management | - | 33,382 | 42,154 | 40,104 | 39,304 |
| Village Board & Clerk-Community Relations | | | | | | |
| Supplies & Materials | | | | | | |
| 01-05-420-365 | Public Relations | - | 731 | 1,500 | 1,800 | 500 |
| 01-05-420-367 | Appreciation Dinners | - | 2,050 | 3,000 | - | - |
| 01-05-420-368 | Village Anniversary Celebration | - | - | 10,000 | 5,252 | - |
| * TOTAL | Supplies & Materials | - | 2,781 | 14,500 | 7,052 | 500 |
| ** TOTAL | Village Board & Clerk-Community Relations | - | 2,781 | 14,500 | 7,052 | 500 |
| Village Board & Clerk-Capital Improvements | | | | | | |
| Capital Expenditures | | | | | | |
| 01-05-425-611 | Furniture & Office Equipment | - | - | - | - | - |
| 01-05-425-641 | E D P Equipment | - | 5,132 | - | - | - |
| * TOTAL | Capital Expenditures | - | 5,132 | - | - | - |
| ** TOTAL | Village Board & Clerk-Capital Improvement | - | 5,132 | - | - | - |
| Village Board & Clerk Contingencies | | | | | | |
| 01-05-430-799 | Contingencies | - | - | - | - | - |
| * TOTAL | Contingencies | - | - | - | - | - |
| ** TOTAL | Village Board & Clerk Contingencies | - | - | - | - | - |
| *** TOTAL | Total-Village Board & Clerk | - | 41,295 | 56,654 | 47,156 | 39,804 |

Difference from Budget 09-10 to Proposed 10-11: -29.74%

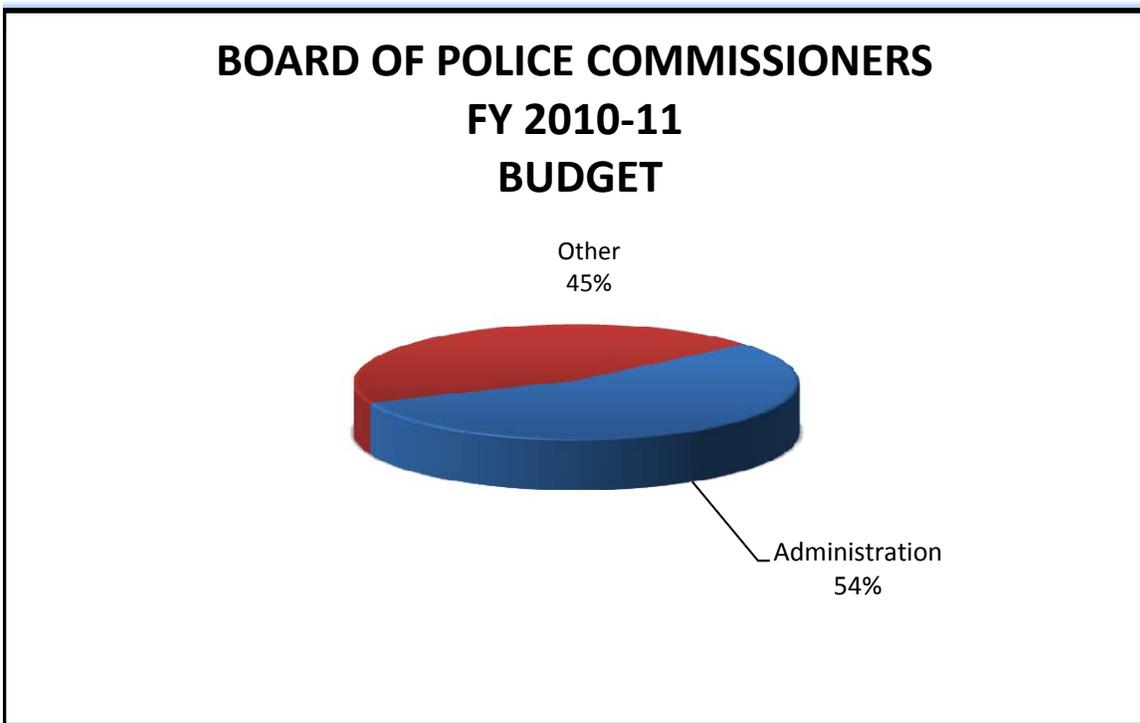
Difference from Budget 09-10 to Estimated 09-10: -16.76%

Difference from Estimated 09-10 to Proposed 10-11: -15.59%



**Board of Police Commissioners Budget
Fiscal Year 2010-2011**

| <u>Program</u> | <u>Description</u> | <u>FY 2009-10 Budget</u> | <u>FY 2010-11 Budget</u> |
|----------------|--------------------|------------------------------|------------------------------|
| 435 | Administration | 12,750 | 12,750 |
| 440 | Other | 4,500 | 10,500 |
| 445 | Contingencies | - | - |
| | Total | \$17,250 | \$23,250 |
| | Percent Difference | | 34.78% |



**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

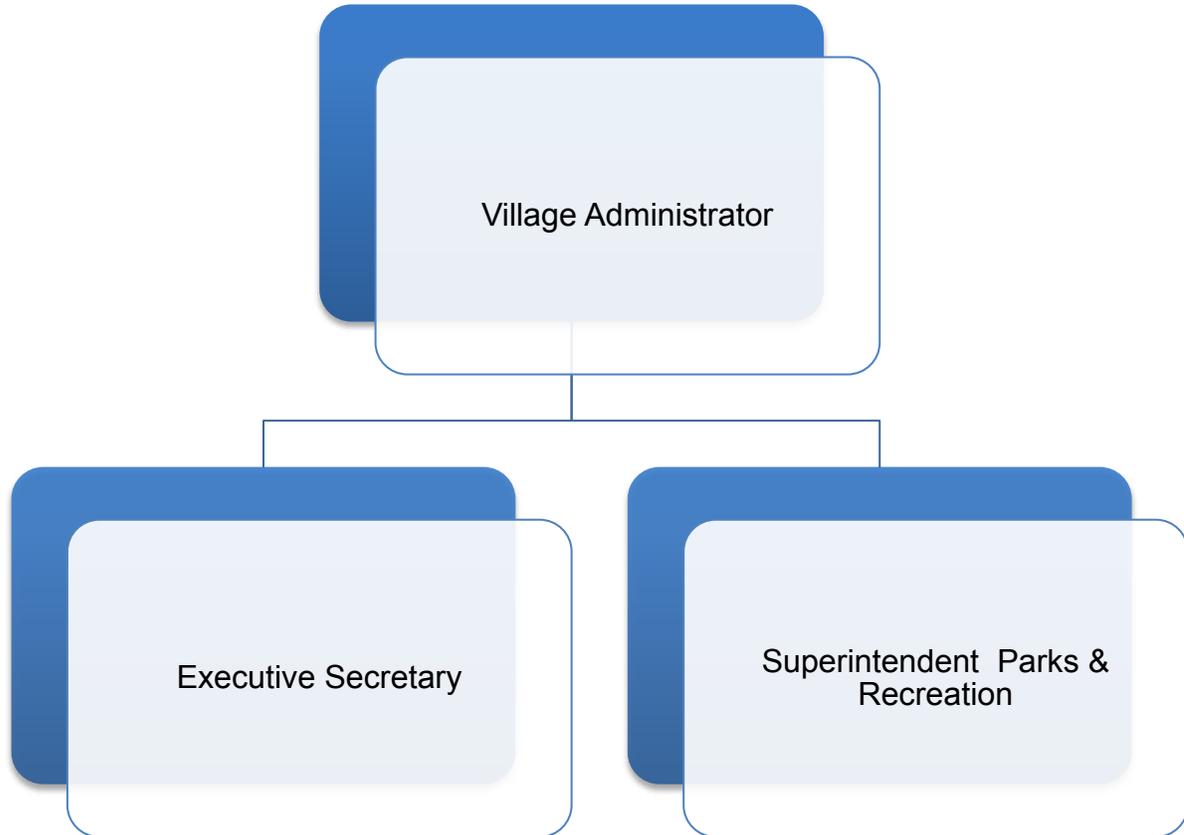
| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|-----------------------------------|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | Board of Police Commissioners-Adm | | | | | |
| | Contractual Services | | | | | |
| 01-07-435-104 | Part Time - Clerical | - | - | 500 | 500 | 500 |
| 01-07-435-239 | Fees - Village Attorney | 3,990 | 10,348 | 10,000 | 10,000 | 10,000 |
| * TOTAL | Contractual Services | 3,990 | 10,348 | 10,500 | 10,500 | 10,500 |
| | Supplies & Materials | | | | | |
| 01-07-435-301 | Office Supplies | - | 193 | 100 | 100 | 100 |
| 01-07-435-302 | Printing & Publishing | 1,882 | 690 | 1,000 | 1,000 | 1,000 |
| 01-07-435-304 | Schools Conference Travel | 30 | 33 | 300 | 300 | 300 |
| 01-07-435-307 | Fees Dues Subscriptions | 615 | - | 350 | 350 | 350 |
| 01-07-435-311 | Postage & Meter Rent | 136 | 45 | 500 | 500 | 500 |
| * TOTAL | Supplies & Materials | 2,663 | 962 | 2,250 | 2,250 | 2,250 |
| ** TOTAL | Board of Police Commissioners-Adm | 6,653 | 11,310 | 12,750 | 12,750 | 12,750 |
| | Other Expenditures | | | | | |
| 01-07-440-541 | Exams - Physical Agility | - | - | - | - | - |
| 01-07-440-542 | Exams - Written | 4,470 | 4,160 | 2,000 | - | 8,000 |
| 01-07-440-543 | Exams - Physical | 205 | 367 | 500 | - | 500 |
| 01-07-440-544 | Exams-Psychological | 1,015 | 3,265 | 1,000 | - | 1,000 |
| 01-07-440-545 | Exams - Polygraph | 560 | 850 | 1,000 | - | 1,000 |
| * TOTAL | Other Expenditures | 6,250 | 8,642 | 4,500 | - | 10,500 |
| ** TOTAL | Other Expenditures | 6,250 | 8,642 | 4,500 | - | 10,500 |
| | BOPC. - Contingencies | | | | | |
| | Contingencies | | | | | |
| 01-07-445-799 | Contingencies | - | - | - | - | - |
| * TOTAL | Contingencies | - | - | - | - | - |
| ** TOTAL | BOPC. - Contingencies | - | - | - | - | - |
| *** TOTAL | Total Board of Police Commission | 12,903 | 19,952 | 17,250 | 12,750 | 23,250 |

Difference from Budget 09-10 to Proposed 10-11: 34.78%

Difference from Budget 09-10 to Estimated 09-10: -26.09%

Difference from Estimated 09-10 to Proposed 10-11: 82.35%

Village of Willowbrook
Administration
Organizational Chart 2010



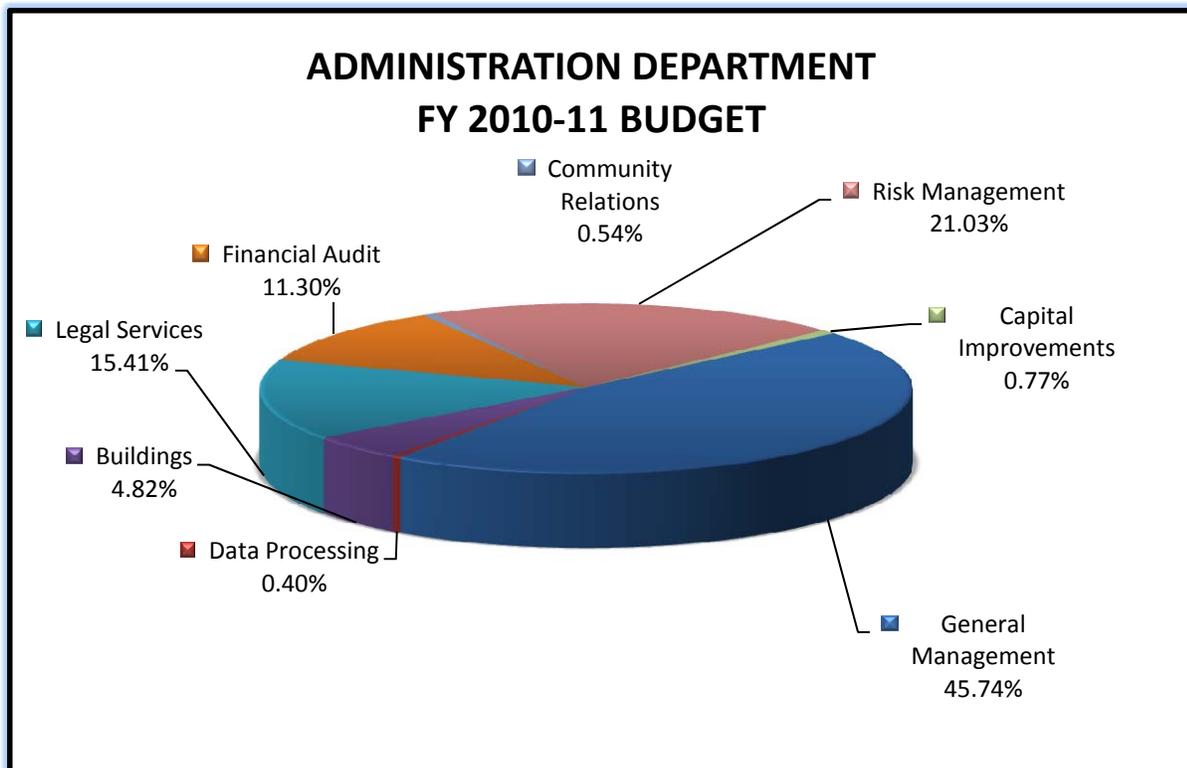
The Village Administrator provides overall direction and administration of policies and procedures established by the President and Board of Trustees. The Administrator coordinates the activities of all Village departments, and formulates policies, goals and objectives in conjunction with the department directors. Services provided include: executing Board policies and objectives, agendas, research, and intergovernmental relations; formulating, monitoring, and coordinating communication programs; responding to citizens requests for information and assistance; developing programs that increase employee morale, motivation, and productivity and; preparing the annual operating budget and five year long range plan.

**Administration Department Budget
Fiscal Year 2010-2011**

| <u>Program</u> | <u>Description</u> | <u>FY 2009-10 Budget</u> | <u>FY 2010-11 Budget</u> |
|----------------|----------------------|------------------------------|------------------------------|
| 455 | General Management | 592,284 | 445,256 |
| 460 | Data Processing | 25,300 | 3,900 |
| 461 | Legislative Support | - | - |
| 466 | Buildings | 56,455 | 46,880 |
| 470 | Legal Services | 125,750 | 150,000 |
| 471 | Financial Audit | 1,750 | 110,000 |
| 475 | Community Relations | 24,670 | 5,260 |
| 480 | Risk Management | 204,900 | 204,762 |
| 485 | Capital Improvements | 16,695 | 7,475 |
| 490 | Contingencies | - | - |
| | Total | \$1,047,804 | \$973,533 |

Percent Difference

-7.09%



**ADMINISTRATION DEPARTMENT
ADMINISTRATOR'S OFFICE
FY 2010-11 Goals and Objectives**

1. Support and advance the initiatives of the Village Board of Trustees
 - Provide direction and empower the department directors to meet their goals
 - Actively participate in professional organizations
 - Pursue Village legislative initiatives
 - Continue to improve and enhance personnel functions
 - Complete update of job classifications and evaluation plan

2. Identify and present opportunities to enhance the quality of life in the community
 - Maintain network with local officials and business leaders to increase efficient use of community resources
 - Conduct a second Community Needs Survey
 - Manage the completion of the Town Center Development

3. Identify and implement a long-term financial plan and direction for the Village of Willowbrook
 - Seek alternate revenue sources
 - Assure that resources are allocated in the most efficient manner
 - Develop financial policy statements to guide the Village President and Board in decision making
 - Coordinate financial strategic planning session

Fiscal Year 2009-2010 Goals and Accomplishments

1. Support and advance the initiatives of the Village Board of Trustees

Goal

1. Support and advance the initiatives of the Village Board of Trustees
 - Provide direction and empower the department directors to meet their goals
 - Actively participate in professional organizations
 - Pursue Village legislative initiatives
 - Continue to improve and enhance personnel functions
 - Complete update of the employee personnel manual
 - Develop a financial plan that includes funding for a new or remodeled Village Hall/Police Station/Recreation programs

Accomplishments

- Involved in Committees and training in Illinois City Managers Association and IRMA
- Village Administrator position reduced from full to part time
- Organizational study complete

Goal

2. Identify and present opportunities to enhance the quality of life in the community

- Maintain network with local officials and business leaders to increase efficient use of community resources
- Conduct a second Community Needs Survey
- Manage the completion of the Town Center Development

Accomplishments

- The Village is active in Kiwanis and the local Chamber of Commerce
- The 75th Street Extension project has been completed
- The Town Center Development is continues to be 80% occupied. Ongoing work continues to achieve full occupancy.
- Base on financial constraints the community needs survey was deferred

Goal

3. Identify and implement a long-term financial plan and direction for the Village of Willowbrook

- Seek alternate revenue sources
- Assure that resources are allocated in the most efficient manner
- Develop financial policy statements to guide the Village President and Board in decision making
- Preparation of a Fifteen Year Long-Range Plan

Accomplishments

- Produced a balanced budget in all operating departments for the FY 2010-11 Budget
- Prepared a fifteen year long –range plan and financial models for planning future revenue enhancements

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|---|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | Administration-General Management | | | | | |
| | Personnel Services | | | | | |
| 01-10-455-101 | Salaries | 446,008 | 133,423 | 136,502 | 99,358 | - |
| 01-10-455-102 | Overtime | 2,149 | 3,077 | 2,000 | 1,000 | 1,000 |
| 01-10-455-104 | Part Time - Clerical | 6,686 | 4,779 | 7,000 | 2,266 | 2,000 |
| 01-10-455-106 | Intern | 11,403 | 13,467 | 17,900 | 14,000 | 14,000 |
| 01-10-455-126 | Salaries - Clerical | 154,511 | 67,409 | 67,075 | 67,075 | 67,075 |
| 01-10-455-131 | Personal Recruitment | - | - | - | - | - |
| 01-10-455-141 | Employee Benefit - Medical Insurance | 58,994 | 33,440 | 32,866 | 32,866 | 32,900 |
| 01-10-455-144 | Employee Benefit - Unemployment Insurance | 763 | 279 | 325 | 325 | 220 |
| 01-10-455-147 | Employee Benefit - Medicare | 7,798 | 3,684 | 3,350 | 2,800 | 1,220 |
| 01-10-455-151 | I M R F | 64,473 | 31,290 | 30,743 | 25,800 | 13,685 |
| 01-10-455-155 | SLEP Pension | 21,854 | 20,965 | 22,631 | 36,105 | 57,396 |
| 01-10-455-161 | Social Security FICA | 30,598 | 12,807 | 12,150 | 10,200 | 5,215 |
| * TOTAL | Personnel Services | 805,237 | 324,622 | 332,542 | 291,795 | 194,711 |
| | Contractual Services | | | | | |
| 01-10-455-201 | Phone - Telephones | 16,279 | 15,263 | 12,960 | 11,500 | 11,100 |
| 01-10-455-225 | Maintenance - Radio | - | - | - | - | - |
| 01-10-455-231 | Rent - Storage | 20,248 | 23,036 | 7,442 | 7,088 | - |
| 01-10-455-265 | Census | - | - | - | - | - |
| 01-10-455-266 | Codify Ordinances | 1,551 | 4,554 | 12,130 | 11,500 | 5,000 |
| 01-10-455-267 | Document Storage | - | - | - | - | - |
| * TOTAL | Contractual Services | 38,078 | 42,853 | 32,532 | 30,088 | 16,100 |
| | Supplies & Materials | | | | | |
| 01-10-455-301 | Office Supplies | 15,899 | 11,061 | 10,900 | 10,900 | 10,900 |
| 01-10-455-302 | Printing & Publish | 4,379 | 1,144 | 2,100 | 1,350 | 1,350 |
| 01-10-455-303 | Gas-Oil-Wash-Mileage | 2,925 | 3,079 | 3,000 | 500 | 2,340 |
| 01-10-455-304 | Schools-Conference Travel | 11,392 | 4,377 | 6,600 | 2,000 | 2,040 |
| 01-10-455-305 | Strategic Organizational Planning | 14,761 | - | 10,000 | - | - |
| 01-10-455-307 | Fees Dues Subscriptions | 17,851 | 13,591 | 15,400 | 15,400 | 15,315 |
| 01-10-455-311 | Postage & Meter Rent | 5,359 | 4,294 | 3,500 | 3,300 | 3,300 |
| 01-10-455-315 | Copy Service | 3,037 | 2,325 | 2,700 | 3,100 | 3,200 |
| 01-10-455-355 | Commissary Provision | 636 | 634 | 1,000 | 1,000 | 1,000 |
| * TOTAL | Supplies & Materials | 76,239 | 40,503 | 55,200 | 37,550 | 39,445 |
| | Equipment-Office | | | | | |
| 01-10-455-409 | Maintenance - Vehicles | 1,947 | 1,230 | 900 | 500 | 500 |
| 01-10-455-410 | Maintenance - Vehicles Engines | - | 6,194 | - | 5,136 | - |
| 01-10-455-411 | Maintenance - Equipment | 592 | 413 | 1,110 | 500 | 500 |
| * TOTAL | Equipment-Office | 2,539 | 7,838 | 2,010 | 6,136 | 1,000 |
| | Other Expenditures | | | | | |
| 01-10-455-505 | Cash - Over Or Short | (6) | 73 | - | - | - |
| 01-10-455-506 | Transfer to 2008 Bond Fund - DS | - | - | - | - | - |
| 01-10-455-510 | Contribution To TIF | - | - | - | - | - |
| 01-10-455-511 | Transfer to Capital Projects Fund | 200,000 | 45,000 | - | - | - |
| 01-10-455-512 | Sales Tax Rebate | 50,000 | 50,000 | - | - | - |
| 01-10-455-513 | Sales Tax Rebate- Town Center | - | 226,951 | 170,000 | 172,785 | 194,000 |
| * TOTAL | Other Expenditures | 249,994 | 322,024 | 170,000 | 172,785 | 194,000 |
| ** TOTAL | Administration-General Management | 1,172,087 | 737,839 | 592,284 | 538,354 | 445,256 |
| | Administration-Data Processing | | | | | |
| | Contractual Services | | | | | |
| 01-10-460-212 | E.D.P. Software | 30,821 | 1,632 | 2,800 | 500 | 450 |
| 01-10-460-213 | GIS | - | - | - | - | - |
| 01-10-460-263 | Maintenance - Office Machines | - | - | 500 | - | 250 |
| * TOTAL | Contractual Services | 30,821 | 1,632 | 3,300 | 500 | 700 |

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|--|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | Supplies & Materials | | | | | |
| 01-10-460-305 | Personnel Training | 1,495 | - | 1,500 | 500 | 250 |
| 01-10-460-306 | Consulting Services | 20,000 | - | 20,000 | 18,825 | 2,700 |
| 01-10-460-331 | Operating Supplies | 765 | 137 | 500 | 250 | 250 |
| * TOTAL | Supplies & Materials | 22,260 | 137 | 22,000 | 19,575 | 3,200 |
| ** TOTAL | Administration-Data Processing | 53,081 | 1,770 | 25,300 | 20,075 | 3,900 |
| | Administration-Legislative Support | | | | | |
| | Personnel Services | | | | | |
| 01-10-461-116 | Salary - President & Board Of Trustees | 19,300 | (100) | - | - | - |
| 01-10-461-122 | Salary - Village Clerk | 3,600 | - | - | - | - |
| * TOTAL | Personnel Services | 22,900 | (100) | - | - | - |
| ** TOTAL | Administration-Legislative Support | 22,900 | (100) | - | - | - |
| | Administration-General Engineering | | | | | |
| | Contractual Services | | | | | |
| 01-10-465-243 | Fees - Traffic Consultant | - | - | - | - | - |
| 01-10-465-245 | Fees - Engineering | - | - | - | - | - |
| 01-10-465-246 | Fees - Architect | - | - | - | - | - |
| * TOTAL | Contractual Services | - | - | - | - | - |
| ** TOTAL | Administration-General Engineering | - | - | - | - | - |
| | Administration-Buildings | | | | | |
| | Contractual Services | | | | | |
| 01-10-466-228 | Maintenance - Building | 47,056 | 40,426 | 38,800 | 32,980 | 32,980 |
| 01-10-466-235 | Nicor Gas | 7,543 | 5,722 | 5,500 | 3,500 | 3,500 |
| 01-10-466-293 | Landscape - Village Hall | 3,089 | 5,775 | 5,000 | 4,000 | 4,000 |
| * TOTAL | Contractual Services | 57,688 | 51,923 | 49,300 | 40,480 | 40,480 |
| | Supplies & Materials | | | | | |
| 01-10-466-351 | Building Maintenance Supplies | 10,624 | 8,397 | 6,000 | 6,000 | 6,000 |
| 01-10-466-385 | Sanitary User Charge | 2,858 | 319 | 1,155 | 400 | 400 |
| * TOTAL | Supplies & Materials | 13,482 | 8,716 | 7,155 | 6,400 | 6,400 |
| ** TOTAL | Administration-Buildings | 71,170 | 60,639 | 56,455 | 46,880 | 46,880 |
| | Administration-Legal Services | | | | | |
| | Contractual Services | | | | | |
| 01-10-470-239 | Fees - Village Attorney | 98,520 | 95,330 | 90,750 | 105,000 | 100,000 |
| 01-10-470-241 | Fees - Special Attorney | - | - | - | - | - |
| 01-10-470-242 | Fees - Labor Counsel | 9,898 | 7,845 | 35,000 | 80,000 | 50,000 |
| * TOTAL | Contractual Services | 108,418 | 103,175 | 125,750 | 185,000 | 150,000 |
| ** TOTAL | Administration-Legal Services | 108,418 | 103,175 | 125,750 | 185,000 | 150,000 |
| | Administration-Financial Audit | | | | | |
| | Contractual Services | | | | | |
| 01-10-471-251 | Audit Services | 20,210 | - | - | - | - |
| 01-10-471-252 | Financial Services | - | - | 1,750 | - | - |
| 01-10-471-253 | Consulting Fees | 8,740 | 1,750 | - | 86,000 | 110,000 |
| * TOTAL | Contractual Services | 28,950 | 1,750 | 1,750 | 86,000 | 110,000 |
| ** TOTAL | Administration-Financial Audit | 28,950 | 1,750 | 1,750 | 86,000 | 110,000 |

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|------------------------------------|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | Administration-Community Relations | | | | | |
| | Supplies & Materials | | | | | |
| 01-10-475-365 | Public Relations | 3,788 | 5,758 | 5,670 | 4,000 | 2,760 |
| 01-10-475-366 | Newsletter | 10,059 | 8,042 | 11,500 | 5,880 | - |
| 01-10-475-367 | Appreciation Dinners | - | - | - | - | - |
| 01-10-475-368 | Dinner Dance | - | - | - | - | - |
| 01-10-475-369 | Home Page | - | - | - | - | - |
| 01-10-475-370 | Meals-On-Wheels | 875 | 875 | 1,500 | 1,500 | 1,500 |
| 01-10-475-372 | Senior Citizen Taxi Program | 500 | 500 | 1,000 | 500 | 1,000 |
| 01-10-475-373 | Community Events | - | - | 5,000 | - | - |
| * TOTAL | Supplies & Materials | 15,222 | 15,175 | 24,670 | 11,880 | 5,260 |
| ** TOTAL | Administration-Community Relations | 15,222 | 15,175 | 24,670 | 11,880 | 5,260 |
| | Administration-Risk Management | | | | | |
| | Contractual Services | | | | | |
| 01-10-480-272 | Insurance - IRMA | 181,987 | 189,146 | 195,400 | 195,400 | 201,262 |
| 01-10-480-273 | Self Insurance - Deductible | 80 | - | 2,500 | - | 2,500 |
| 01-10-480-274 | Claims Expense | - | - | - | - | - |
| 01-10-480-275 | Bonds - Self Insurance | - | - | - | - | - |
| 01-10-480-276 | Wellness | 2,775 | 3,334 | 2,000 | 1,000 | 1,000 |
| 01-10-480-277 | Reimb. Exp. - IRMA Claims | - | - | 5,000 | - | - |
| * TOTAL | Contractual Services | 184,842 | 192,480 | 204,900 | 196,400 | 204,762 |
| ** TOTAL | Administration-Risk Management | 184,842 | 192,480 | 204,900 | 196,400 | 204,762 |
| | Administration-Capital Improvement | | | | | |
| | Capital Expenditures | | | | | |
| 01-10-485-602 | Building Improvements | 11,830 | 17,722 | 15,000 | 15,000 | 6,000 |
| 01-10-485-611 | Furniture & Office Equipment | 7,022 | - | - | - | - |
| 01-10-485-625 | Vehicles - New & Other | - | 23,475 | - | - | - |
| 01-10-485-641 | E D P Equipment | 13,638 | 2,167 | 1,695 | 1,695 | 1,475 |
| 01-10-485-651 | Land Aquisition | - | - | - | - | - |
| * TOTAL | Capital Expenditures | 32,490 | 43,364 | 16,695 | 16,695 | 7,475 |
| ** TOTAL | Administration-Capital Improvement | 32,490 | 43,364 | 16,695 | 16,695 | 7,475 |
| | Administration Contingencies | | | | | |
| 01-10-490-799 | Contingencies | - | - | - | - | - |
| * TOTAL | Contingencies | - | - | - | - | - |
| ** TOTAL | Administration-Contingencies | - | - | - | - | - |
| *** TOTAL | Total-Administration | 1,689,160 | 1,156,091 | 1,047,804 | 1,101,284 | 973,533 |

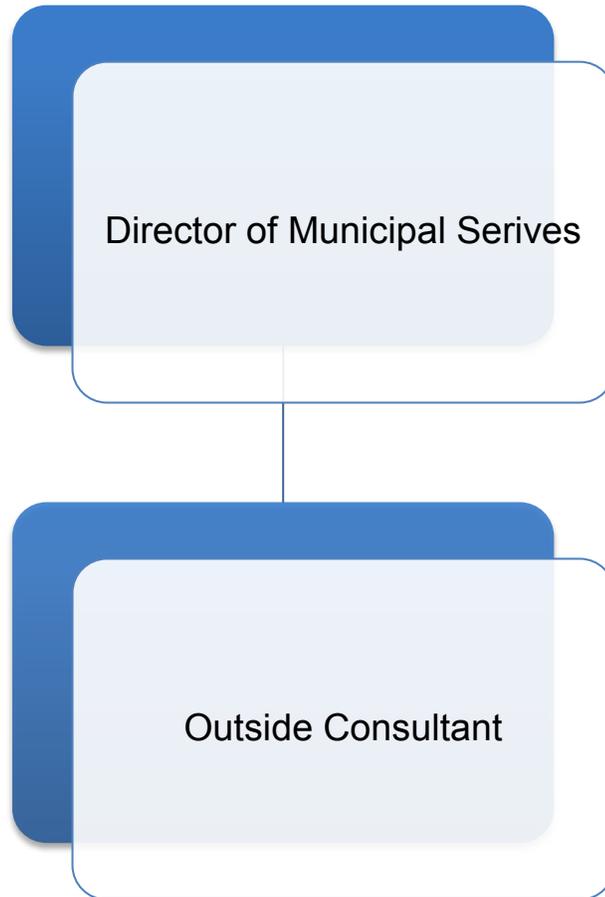
Difference from Budget 09-10 to Proposed 10-11: -7.09%

Difference from Budget 09-10 to Estimated 09-10: 5.10%

Difference from Estimated 09-10 to Proposed 10-11: -11.60%



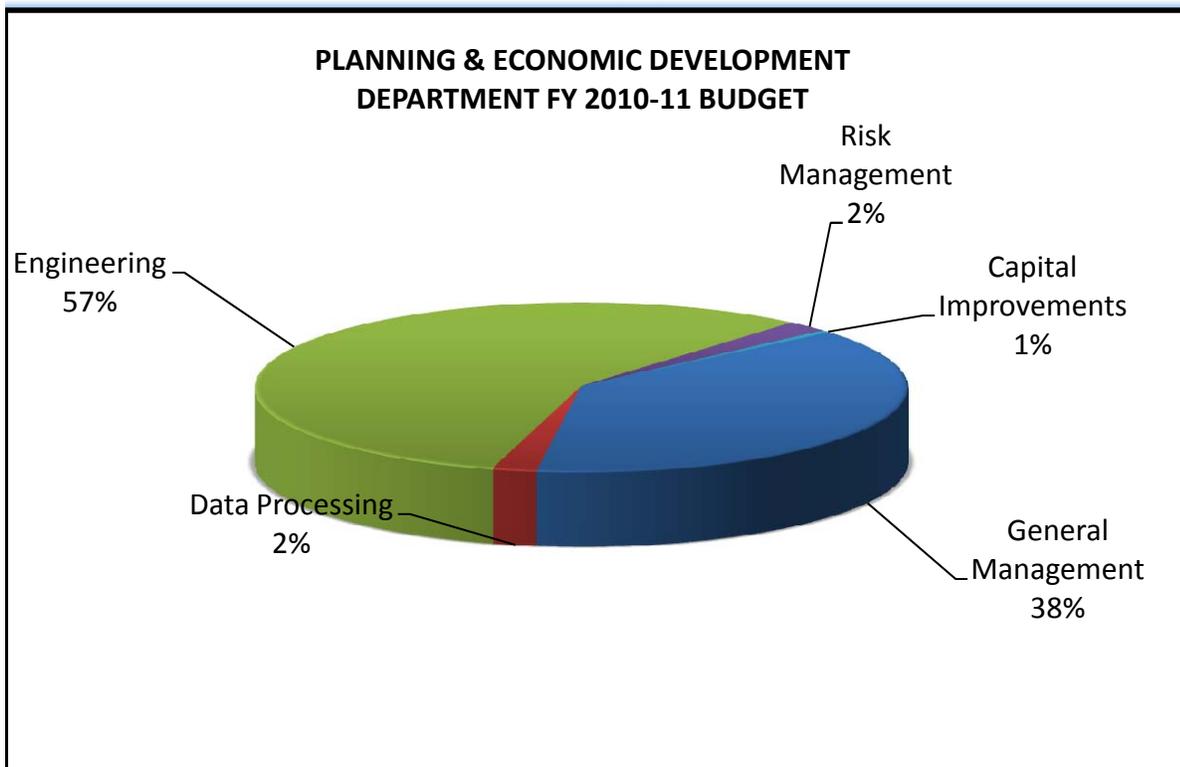
Village of Willowbrook
Planning & Economic Development
Organizational Chart 2010



The Planning & Development Division is responsible for the economic development of the Village as well as coordinating land use, zoning and development activities, ensuring that they enhance the quality of life of the residents, preserve Village character and maintain consistency with the Village's Comprehensive Plan. Planning staff serve as the liaison to the Plan Commission and a resource for elected and appointed officials, local businesses and the community at-large.

**Planning & Economic Development Department Budget
Fiscal Year 2010-2011**

| <u>Program</u> | <u>Description</u> | <u>FY 2009-10 Budget</u> | <u>FY 2010-11 Budget</u> |
|----------------|----------------------|------------------------------|------------------------------|
| 510 | General Management | 131,109 | 44,048 |
| 515 | Data Processing | 2,500 | 2,500 |
| 520 | Engineering | 28,450 | 65,500 |
| 535 | Risk Management | 2,500 | 2,500 |
| 540 | Capital Improvements | 592 | 513 |
| 544 | Contingencies | - | - |
| | Total | <u>\$165,151</u> | <u>\$115,061</u> |
| | Percent Difference | | -30.33% |



Planning & Economic Development

FY 2010-11 Goals and Objectives

1. Economic Development
 - Continue building the Village's Business Outreach program to further establish relationships with the Village's major retailers and employers.
 - Utilize new website and technology to communicate with the public regarding planning and development activities and promote the Village and its businesses.
 - Reduce retail vacancies from current (October 2009) level of 14.85% to 14.0% in 2010.
 - Work with the Harlem Irving Company to fill remaining vacant tenant space and construct outlot buildings in the Town Center.
 - Promote redevelopment of underutilized sites such as Kmart and the vacant parcel at 6200 Kingery Highway.
 - Promote the Village through the DuPage Convention and Visitors Bureau.
 - Continue to participate in the 50th Anniversary Committee to promote the community and its businesses.

2. Land Planning and Zoning
 - Finalize and obtain approval for code updates that will promote sound planning and land development and an enhanced community landscape.
 - Create more efficient zoning processes through code amendments.
 - Continue to work with local and regional planning and economic development agencies and improve land planning and economic development in Willowbrook.
 - Advocate for the use of green building techniques in Willowbrook developments.

FY 2009-10 Goals and Accomplishments

1. Economic Development
 - Built upon the Village's Business Outreach program with business retention visits.
 - Utilized website and digital software to publicize development and retail opportunities.
 - Led Village website redesign to create strong Village identity and improve business resources and opportunities for promoting the Village and its businesses.
 - Reduced retail vacancies from a peak of 15.44% in June to 14.85% in November 2009.
 - Worked with the Harlem Irving Company to fill 16,500 square feet of available space in the Town Center.
 - Helped organize 50th Anniversary Events to promote the Willowbrook community.
 - Assisted the Chicken Basket in obtaining funding for an Illinois Route 66 Scenic Byway grant for a roadside exhibit.
 - Assisted other departments in promoting their programs and the Village.
 - Working with the US Census Bureau to promote resident participation in the 2010 Decennial Census.

2. Land Planning and Zoning

- Negotiated and obtained Village Board approval of renewed Boundary Line Agreements with Darien and Clarendon Hills.
- Responded to US Census Bureau regarding review of LUCA submissions to secure a full count of Willowbrook residents in Census 2010.
- Held multiple Sign Code workshops and Plan Commission meetings to update Sign Code. Anticipate approval in first quarter 2010.
- Processed zoning applications for rezoning of Vis-O-Graphics, the Willowbrook Town Center, and Sunrise Assisted Living.

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|-----------------------------------|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | Planning & Dev-General Management | | | | | |
| | Personnel Services | | | | | |
| 01-15-510-101 | Salaries - Permanent Employees | - | 63,168 | 63,800 | 62,573 | - |
| 01-15-510-102 | Overtime | - | - | 1,050 | 1,050 | 1,050 |
| 01-15-510-104 | Part Time Clerical | - | - | - | - | - |
| 01-15-510-126 | Salaries - Clerical | - | 23,205 | 22,680 | 23,705 | 23,705 |
| 01-15-510-141 | Employee Benefits - Medical | - | 11,744 | 13,340 | 13,340 | 9,213 |
| 01-15-510-144 | Employee Benefits - Unemployment | - | 114 | - | - | - |
| 01-15-510-147 | Employee Benefits - Medicare | - | 1,224 | 1,270 | 1,270 | 360 |
| 01-15-510-151 | I M R F | - | 11,131 | 12,040 | 12,040 | 4,130 |
| 01-15-510-161 | Social Security FICA | - | 5,233 | 5,425 | 5,425 | 1,535 |
| * TOTAL | Personnel Services | - | 115,818 | 119,605 | 119,403 | 39,993 |
| | Contractual Services | - | - | - | - | - |
| 01-15-510-201 | Telephones | - | - | - | - | - |
| 01-15-510-231 | Rental - Storage | - | - | - | - | - |
| 01-15-510-232 | Consultants-Design & Other | - | - | - | - | - |
| * TOTAL | Contractual Services | - | - | - | - | - |
| | Supplies & Materials | | | | | |
| 01-15-510-301 | Office Supplies | - | 432 | 400 | 200 | 200 |
| 01-15-510-302 | Printing & Publishing | - | 887 | 4,250 | 3,550 | 1,300 |
| 01-15-510-303 | Gas-Oil-Wash-Mileage | - | 190 | 200 | 200 | 200 |
| 01-15-510-304 | Schools Conference Travel | - | 3,595 | 4,204 | 3,804 | 800 |
| 01-15-510-307 | Fees Dues Subscriptions | - | 901 | 900 | 750 | 905 |
| 01-15-510-311 | Postage & Meter Rent | - | 399 | 1,450 | 1,450 | 250 |
| 01-15-510-335 | Camera Supplies | - | 180 | 100 | 50 | - |
| 01-15-510-340 | Plan Commission Compensation | - | - | - | - | 400 |
| * TOTAL | Supplies & Materials | - | 6,585 | 11,504 | 10,004 | 4,055 |
| | Equipment-Office | | | | | |
| 01-15-510-401 | Operating Equipment | - | 426 | - | - | - |
| 01-15-510-409 | Maintenance - Vehicles | - | - | - | - | - |
| 01-15-510-411 | Maintenance - Radio Equip | - | - | - | - | - |
| * TOTAL | Equipment-Office | - | 426 | - | - | - |
| ** TOTAL | Planning & Dev-General Management | - | 122,829 | 131,109 | 129,407 | 44,048 |
| | Planning & Dev Data Processing | | | | | |
| | Contractual Services | | | | | |
| 01-15-515-212 | EDP Software | - | - | - | - | - |
| 01-15-515-263 | EDP Equipment Maintenance | - | - | - | - | - |
| * TOTAL | Contractual Services | - | - | - | - | - |
| | Supplies & Materials | | | | | |
| 01-15-515-305 | EDP Personal Training | - | - | 500 | 500 | 500 |
| 01-15-515-306 | Consulting Services | - | 1,886 | 2,000 | 2,000 | 2,000 |
| * TOTAL | Supplies & Materials | - | 1,886 | 2,500 | 2,500 | 2,500 |
| | Equipment | | | | | |
| 01-15-515-401 | EDP Operating Equipment | - | - | - | - | - |
| * TOTAL | Operating Equipment | - | - | - | - | - |
| ** TOTAL | Planning & Dev Data Processing | - | 1,886 | 2,500 | 2,500 | 2,500 |

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

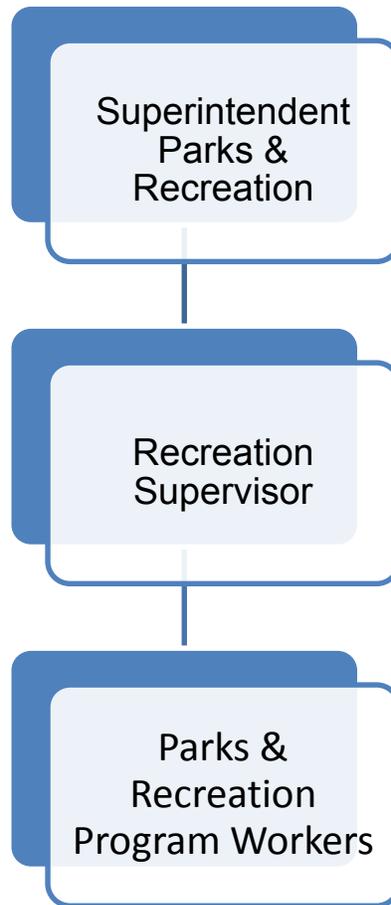
| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|-------------------------------------|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | Planning & Dev Engineering | | | | | |
| | Contractual Services | | | | | |
| 01-15-520-229 | Rent - Meeting Room | - | - | 100 | 100 | 100 |
| 01-15-520-245 | Fees - Engineering | - | 3,638 | 3,000 | 3,000 | 3,000 |
| 01-15-520-246 | Fees - Court Reporter | - | 785 | 1,350 | 900 | 900 |
| 01-15-520-247 | Reimb. Exp. - Engineering | - | - | - | - | - |
| 01-15-520-254 | Plan Review - Engineer | - | 18,634 | 20,000 | 10,000 | 10,000 |
| 01-15-520-255 | Plan Review - Structural | - | - | - | - | - |
| 01-15-520-257 | Plan Review - Planner | - | - | 2,000 | 400 | 49,500 |
| 01-15-520-258 | Plan Review - Traffic Consultant | - | 1,451 | 2,000 | 2,000 | 2,000 |
| * TOTAL | Contractual Services | - | 24,508 | 28,450 | 16,400 | 65,500 |
| ** TOTAL | Planning & Dev Engineering | - | 24,508 | 28,450 | 16,400 | 65,500 |
| | Planning & Dev Risk Management | | | | | |
| | Contractual Services | | | | | |
| 01-15-535-273 | Self Insurance - Deductible | - | - | 2,500 | 2,500 | 2,500 |
| * TOTAL | Contractual Services | - | - | 2,500 | 2,500 | 2,500 |
| ** TOTAL | Planning & Dev Risk Management | - | - | 2,500 | 2,500 | 2,500 |
| | Planning & Dev Capital Improvements | | | | | |
| | Capital Expenditures | | | | | |
| 01-15-540-611 | Furniture & Office Equipment | - | - | - | - | - |
| 01-15-540-625 | Vehicles - New & Other | - | - | - | - | - |
| 01-15-540-641 | EDP New Equipment | - | 1,531 | 592 | 592 | 513 |
| * TOTAL | Capital Expenditures | - | 1,531 | 592 | 592 | 513 |
| ** TOTAL | Planning & Dev Capital Improvements | - | 1,531 | 592 | 592 | 513 |
| | Planning & Dev Contingencies | | | | | |
| | Contingencies | | | | | |
| 01-15-544-799 | Contingencies | - | - | - | - | - |
| * TOTAL | Contingencies | - | - | - | - | - |
| ** TOTAL | Planning & Dev Contingencies | - | - | - | - | - |
| *** TOTAL | Total- Planning & Development | - | 150,755 | 165,151 | 151,399 | 115,061 |

Difference from Budget 09-10 to Proposed 10-11: -30.33%

Difference from Budget 09-10 to Estimated 09-10: -8.33%

Difference from Estimated 09-10 to Proposed 10-11: -24.00%

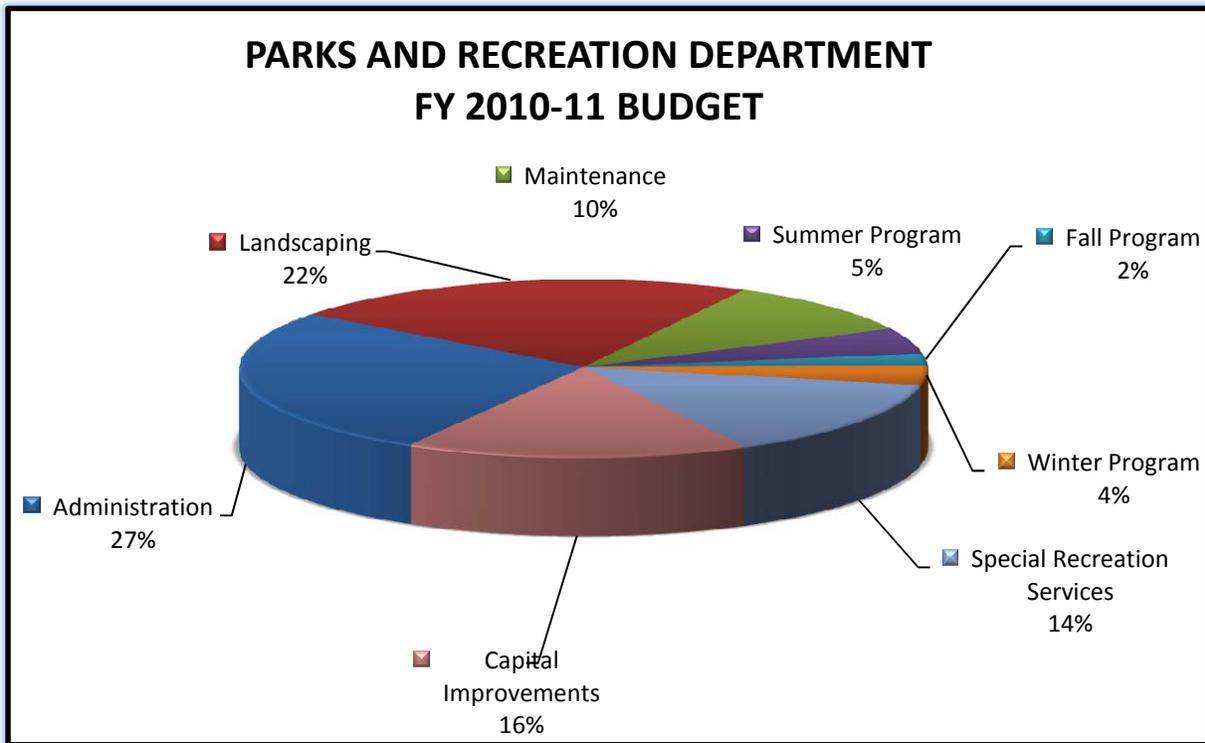
Village of Willowbrook
Parks and Recreation
Organizational Chart 2010



The Parks & Recreation Department is responsible for the administration of the recreational activities offered by the Village of Willowbrook, the coordination of maintenance of the Village park facilities and for the planning of future recreational facilities and services.

**Parks and Recreation Budget
Fiscal Year 2010-2011**

| <u>Program</u> | <u>Description</u> | <u>FY 2009-10 Budget</u> | <u>FY 2010-11 Budget</u> |
|----------------|-----------------------------|------------------------------|------------------------------|
| 550 & 560 | Administration | 98,036 | 95,235 |
| 565 | Landscaping | 87,035 | 79,365 |
| 570 | Maintenance | 37,085 | 35,185 |
| 575 | Summer Program | 15,170 | 16,698 |
| 580 | Fall Program | 7,325 | 7,700 |
| 585 | Winter Program | 16,580 | 12,360 |
| 590 | Special Recreation Services | 43,920 | 49,500 |
| 595 | Capital Improvements | 79,965 | 56,650 |
| 599 | Contingencies | - | - |
| | Total | \$385,116 | \$352,693 |
| | Percent Difference | | -8.42% |



PARKS & RECREATION DEPARTMENT

The Parks & Recreation Department is responsible for the administration of the recreational activities offered by the Village, the coordination of maintenance of the park facilities and the planning of future recreational facilities and services. With the assistance of the Parks & Recreation Commission, the Department:

- 1) Develops a recreation program that attempts to meet the needs of all age groups
- 2) Provides promotional material through the three seasonal brochures, the Village web page, Village newsletters, flyers and press releases
- 3) Optimizes recreational opportunities through partnerships with other agencies
- 4) Provides professional support to the Gateway Special Recreation Association
- 5) Coordinates projects with Village Staff and independent contractors
- 6) Develops plans for upgrading existing facilities
- 7) Coordinates and monitors the use of park facilities by community groups and the general public
- 8) Maintains records for recreation programming, park maintenance and long-range planning

Fiscal Year 2010-11 Goals and Objectives

Goal: To optimize recreational opportunities for Village residents

- Maintains good working relationships with nearby recreation agencies, school districts and youth groups serving Village residents **ONGOING**
- Develops a recreation program that attempts to meet the needs of all residents **ONGOING**
- Publicizes the recreational opportunities that are available **ONGOING**
- Coordinate park facility uses by community youth organizations and the general public **ONGOING**

Goal: To work cooperatively with the Municipal Services Department to maintain Village parks

- Develops scheduling for playground and general park maintenance **ONGOING**
- Coordinates supervision of the work of contractors who perform services in the maintenance of park facilities **ONGOING**
- Provides the necessary planning for completion of projects **ONGOING**

Goal: To assist the Parks & Recreation Commission in the development of meeting the long-range recreational needs of Village residents

- Completes Waterford Park tennis court needs survey **COMPLETED 6/09**
- Provides input in the prioritization of the Department's five-year capital improvement plan **COMPLETED 7/09**
- Prepares annual and five-year budgets for park services and facilities **COMPLETED 12/09**
- Provides input in the development of various park capital improvement projects **ONGOING**
- Completes the capital improvement budget as authorized by the Village Board **ONGOING**

Fiscal Year 2009-10 Goals and Accomplishments

Optimized recreational opportunities for Village residents

- Administered a successful *Recreation Stimulus Program* **ONGOING**
- Continued strong cooperative relationships in promoting participation in recreational opportunities through extensive co-operative programming with other public agencies, Gower PTO, Kiwanis Club and private recreational service vendors **ONGOING**
- Continued the facilitation and scheduling with local youth softball, football and soccer organizations in their use of Willowbrook park facilities **ONGOING**
- Provided continued assistance to the Garden Club, Chess Club, Gateway and SWAC programs **ONGOING**

Maintained and improved Village parks that are safe, accessible and attractive to visitors

- Completion of additional security lighting at the Community Park **COMPLETED 6/09**
- Construction of the Waterford Park playground renovation **COMPLETED 7/09**
- Completion of the third year of implementing ADA-compliant playground improvements **COMPLETED 10/09**
- Completion of resealing Community Park and Willow Pond parking lots **COMPLETED 10/09**

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|------------------------------------|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | Parks & Recreation -Administration | | | | | |
| | Personnel Services | | | | | |
| 01-20-550-101 | Salaries - Permanent Employees | 11,189 | 59,009 | 62,791 | 62,791 | 62,791 |
| 01-20-550-104 | Part Time Clerical | - | - | - | - | - |
| 01-20-550-141 | Employee Benefits - Medical | 824 | 850 | 850 | 850 | 850 |
| 01-20-550-144 | Employee Benefits - Unemployment | 172 | 183 | 220 | 220 | 220 |
| 01-20-550-147 | Employee Benefits - Medicare | 316 | 972 | 1,000 | 1,000 | 1,000 |
| 01-20-550-151 | I M R F | 607 | 6,827 | 7,425 | 7,425 | 8,949 |
| 01-20-550-161 | Social Security FICA | 1,352 | 4,158 | 4,300 | 4,300 | 4,300 |
| * TOTAL | Personnel Services | 14,460 | 71,999 | 76,586 | 76,586 | 78,110 |
| | Supplies & Materials | | | | | |
| 01-20-550-201 | Emergency Telephone Line | - | - | 200 | - | 100 |
| 01-20-550-301 | Office Supplies | 259 | 122 | 200 | 200 | 200 |
| 01-20-550-302 | Printing & Publishing | 10,567 | 10,442 | 11,200 | 9,100 | 8,200 |
| 01-20-550-303 | Gas-Oil-Wash-Mileage | 158 | 207 | 300 | 200 | 250 |
| 01-20-550-304 | Schools-Conferences-Travel | 26 | - | 500 | - | - |
| 01-20-550-306 | Reimburse Personal Expenses | - | - | 100 | 100 | - |
| 01-20-550-307 | Fees Dues Subscript | 235 | 254 | 250 | 250 | 275 |
| 01-20-550-311 | Postage & Meter Rent | 4,141 | 6,034 | 6,200 | 6,000 | 5,600 |
| * TOTAL | Supplies & Materials | 15,386 | 17,059 | 18,950 | 15,850 | 14,625 |
| ** TOTAL | Parks & Recreation-Administration | 29,846 | 89,058 | 95,536 | 92,436 | 92,735 |
| | Parks & Recreation-Data Processing | | | | | |
| | Contractual Services | | | | | |
| 01-20-555-212 | E.D.P. Software | - | - | - | - | - |
| 01-20-555-263 | Maintenance - Office Machines | - | - | - | - | - |
| * TOTAL | Contractual Services | - | - | - | - | - |
| | Supplies & Materials | | | | | |
| 01-20-555-305 | Personnel Training | - | - | - | - | - |
| 01-20-555-306 | Consulting Services | - | - | - | - | - |
| 01-20-555-331 | Operating Supplies | - | - | - | - | - |
| * TOTAL | Supplies & Materials | - | - | - | - | - |
| ** TOTAL | Parks & Recreation-Data Processing | - | - | - | - | - |
| | Parks & Recreation-Risk Management | | | | | |
| | Contractual Services | | | | | |
| 01-20-560-273 | Self Insurance - Deductible | - | 263 | 2,500 | 2,500 | 2,500 |
| * TOTAL | Contractual Services | - | 263 | 2,500 | 2,500 | 2,500 |
| ** TOTAL | Parks & Recreation-Risk Management | - | 263 | 2,500 | 2,500 | 2,500 |
| | Parks & Recreation-Landscaping | | | | | |
| | Contractual Services | | | | | |
| 01-20-565-245 | Fees - Engineering | 1,730 | 2,409 | 3,000 | 1,375 | 1,000 |
| * TOTAL | Contractual Services | 1,730 | 2,409 | 3,000 | 1,375 | 1,000 |
| | Supplies & Materials | | | | | |
| 01-20-565-341 | Park Landscape Supplies | 15,400 | 20,349 | 24,135 | 22,000 | 19,365 |
| 01-20-565-342 | Landscape Maintenance Services | 59,895 | 65,086 | 58,800 | 58,800 | 55,500 |
| 01-20-565-352 | Memorial Program Reimb Expenses | - | - | 1,100 | 500 | 3,500 |
| * TOTAL | Supplies & Materials | 75,295 | 85,436 | 84,035 | 81,300 | 78,365 |
| ** TOTAL | Parks & Recreation-Landscaping | 77,025 | 87,845 | 87,035 | 82,675 | 79,365 |

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|-------------------------------------|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | Parks & Recreation-Maintenance | | | | | |
| | Personnel Services | | | | | |
| 01-20-570-102 | Overtime | 4,990 | 5,474 | 6,700 | 5,700 | 6,400 |
| 01-20-570-103 | Part Time Labor | - | - | - | - | - |
| * TOTAL | Personnel Services | 4,990 | 5,474 | 6,700 | 5,700 | 6,400 |
| | Contractual Services | | | | | |
| 01-20-570-232 | Engineering | 970 | - | - | - | - |
| 01-20-570-234 | Rent - Equipment | 202 | - | 2,100 | 1,300 | 750 |
| 01-20-570-279 | Trash Removal | 350 | - | 250 | - | 150 |
| 01-20-570-281 | Contracted Maintenance | 28,562 | 24,554 | 21,485 | 21,485 | 21,485 |
| * TOTAL | Contractual Services | 30,084 | 24,554 | 23,835 | 22,785 | 22,385 |
| | Supplies & Materials | | | | | |
| 01-20-570-331 | Maintenance Supplies | 7,757 | 1,139 | 6,400 | 4,900 | 6,400 |
| 01-20-570-345 | Uniforms | 410 | 101 | 150 | - | - |
| * TOTAL | Supplies & Materials | 8,167 | 1,240 | 6,550 | 4,900 | 6,400 |
| | Equipment | | | | | |
| 01-20-570-411 | Maintenance - Equipment | - | - | - | - | - |
| * TOTAL | Equipment Maintenance | - | - | - | - | - |
| ** TOTAL | Parks & Recreation-Maintenance | 43,241 | 31,268 | 37,085 | 33,385 | 35,185 |
| | Parks & Recreation-Summer Program | | | | | |
| | Personnel Services | | | | | |
| 01-20-575-111 | Recreation Instructors | 2,404 | 1,700 | 2,635 | 2,000 | 2,818 |
| 01-20-575-119 | Summer Program Materials & Services | 7,770 | 7,268 | 8,435 | 7,000 | 9,880 |
| * TOTAL | Personnel Services | 10,174 | 8,968 | 11,070 | 9,000 | 12,698 |
| | Contractual Services | | | | | |
| 01-20-575-232 | Rent - Facility | - | - | 100 | - | - |
| * TOTAL | Contractual Services | - | - | 100 | - | - |
| | Other Expenditures | | | | | |
| 01-20-575-517 | Seniors Program | 3,000 | 3,000 | 4,000 | 4,000 | 4,000 |
| * TOTAL | Other Expenditures | 3,000 | 3,000 | 4,000 | 4,000 | 4,000 |
| ** TOTAL | Parks & Recreation-Summer Program | 13,174 | 11,968 | 15,170 | 13,000 | 16,698 |
| | Parks & Recreation-Fall Program | | | | | |
| | Personnel Services | | | | | |
| 01-20-580-111 | Recreation Instructors | 2,041 | 77 | 1,200 | 1,000 | 1,165 |
| 01-20-580-118 | Fall Program Materials & Services | 1,266 | 2,243 | 1,975 | 4,000 | 2,535 |
| * TOTAL | Personnel Services | 3,307 | 2,320 | 3,175 | 5,000 | 3,700 |
| | Contractual Services | | | | | |
| 01-20-580-232 | Facility Rental | - | - | 150 | - | - |
| * TOTAL | Contractual Services | - | - | 150 | - | - |
| | Other Expenditures | | | | | |
| 01-20-580-517 | Seniors | 3,000 | 3,000 | 4,000 | 4,000 | 4,000 |
| * TOTAL | Other Expenditures | 3,000 | 3,000 | 4,000 | 4,000 | 4,000 |
| ** TOTAL | Parks & Recreation-Fall Program | 6,307 | 5,320 | 7,325 | 9,000 | 7,700 |

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

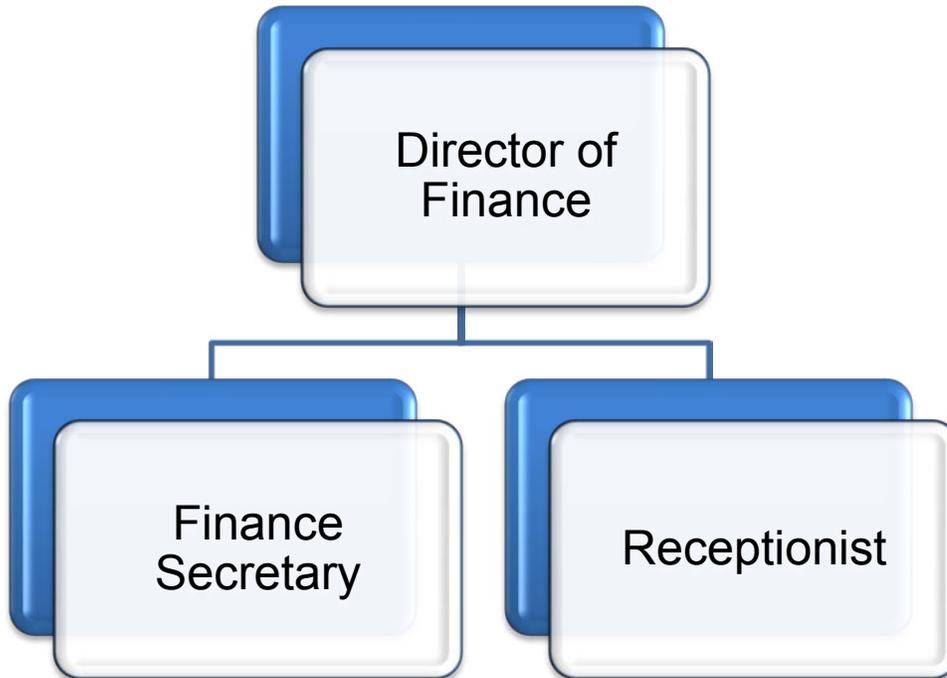
| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|---|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | Parks & Recreation-Winter Program | | | | | |
| | Personnel Services | | | | | |
| 01-20-585-112 | Recreation Instructors | 451 | 216 | 1,000 | 1,000 | 1,920 |
| 01-20-585-121 | Winter Program Materials & Services | 5,655 | 5,701 | 5,030 | 6,500 | 3,040 |
| 01-20-585-150 | Childrens Special Events | 3,375 | 3,996 | 5,900 | 3,900 | 2,750 |
| * TOTAL | Personnel Services | 9,481 | 9,913 | 11,930 | 11,400 | 7,710 |
| | Contractual Services | | | | | |
| 01-20-585-232 | Rent - Facility | 1,073 | 510 | 650 | 650 | 650 |
| * TOTAL | Contractual Services | 1,073 | 510 | 650 | 650 | 650 |
| | Other Expenditures | | | | | |
| 01-20-585-517 | Seniors Program | 3,500 | 3,500 | 4,000 | 4,000 | 4,000 |
| * TOTAL | Other Expenditures | 3,500 | 3,500 | 4,000 | 4,000 | 4,000 |
| ** TOTAL | Parks & Recreation-Winter Program | 14,054 | 13,923 | 16,580 | 16,050 | 12,360 |
| | Special Recreation Services | | | | | |
| | Other Expenditures | | | | | |
| 01-20-590-518 | Special Rec Assoc Program Dues | 28,966 | 30,196 | 31,920 | 30,200 | 33,500 |
| 01-20-590-520 | ADA Recreation Accommodations | 2,689 | 12,504 | 12,000 | 12,000 | 16,000 |
| * TOTAL | Other Expenditures | 31,655 | 42,700 | 43,920 | 42,200 | 49,500 |
| ** TOTAL | Special Recreation Services | 31,655 | 42,700 | 43,920 | 42,200 | 49,500 |
| | Parks & Recreation Capital Improvements | | | | | |
| | Capital Expenditures | | | | | |
| 01-20-595-641 | EDP Equipment | - | 865 | 865 | 865 | 550 |
| 01-20-595-643 | Pond Improvements | - | 7,007 | - | - | - |
| 01-20-595-691 | Recreation Equipment | - | - | 74,000 | 67,280 | - |
| 01-20-595-692 | Landscaping | - | - | - | - | - |
| 01-20-595-693 | Court Improvements | - | 61,987 | - | - | 56,100 |
| 01-20-595-694 | Maintenance Equipment | - | 10,113 | - | - | - |
| 01-20-595-695 | Park Improvements-Neighborhood Parks | 40,310 | 53,531 | 5,100 | 3,870 | - |
| 01-20-595-696 | Community Park Development | 188,859 | - | - | - | - |
| * TOTAL | Capital Expenditures | 229,169 | 133,503 | 79,965 | 72,015 | 56,650 |
| ** TOTAL | Parks & Recreation Capital Improvements | 229,169 | 133,503 | 79,965 | 72,015 | 56,650 |
| | Parks & Recreation Contingencies | | | | | |
| | Contingencies | | | | | |
| 01-20-599-799 | Contingencies | - | - | - | - | - |
| * TOTAL | Contingencies | - | - | - | - | - |
| ** TOTAL | Parks & Recreation Contingencies | - | - | - | - | - |
| *** TOTAL | Total - Parks & Recreation | 444,471 | 415,847 | 385,116 | 363,261 | 352,693 |

Difference from Budget 09-10 to Proposed 10-11: -8.42%

Difference from Budget 09-10 to Estimated 09-10: -5.67%

Difference from Estimated 09-10 to Proposed 10-11: -2.91%

Village of Willowbrook
Finance
Organization Chart 2010



The Finance Department is responsible for coordinating and directing the financial activities of the Village including: maintaining the accounting system and the related financial controls, managing revenue collections, miscellaneous billings, accounts payable, payroll, cash management and investing funds, financial reporting, and establishing and maintaining proper internal controls to safeguard Village assets. In addition, the finance department is responsible for the computer network administration.

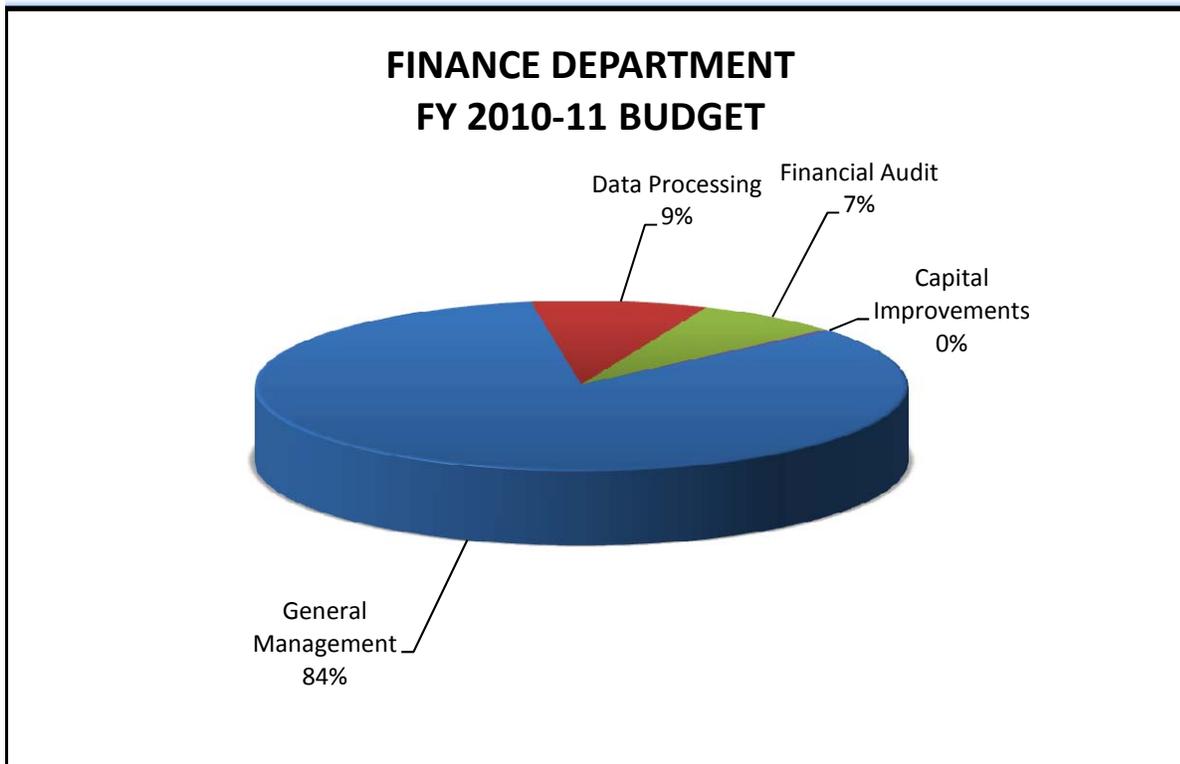
The Finance Director prepares, with the assistance of the Village Administrator and all Department Directors, the annual budget, the long-range plan and the coordination of the annual independent audit. The Finance Director is the Village's benefits coordinator, serves as an IPBC delegate, and is the Police Pension Board Treasurer.

**Finance Department Budget
Fiscal Year 2010-2011**

| <u>Program</u> | <u>Description</u> | <u>FY 2009-10 Budget</u> | <u>FY 2010-11 Budget</u> |
|----------------|----------------------|------------------------------|------------------------------|
| 610 | General Management | 270,322 | 272,642 |
| 615 | Data Processing | 36,640 | 28,760 |
| 620 | Financial Audit | 21,441 | 23,800 |
| 625 | Capital Improvements | 1,326 | 885 |
| 629 | Contingencies | - | - |
| | Total | <u>\$329,729</u> | <u>\$326,087</u> |

Percent Difference

-1.10%



FINANCE DEPARTMENT

The Finance Department is responsible for coordinating and directing the financial activities of the Village including: maintaining the accounting system and the related financial controls, managing revenue collections, miscellaneous billings, accounts payable, payroll, cash management and investing funds, financial reporting, and establishing and maintaining proper internal controls to safeguard Village assets. In addition, the finance department is responsible for the computer network administration.

The Finance Director prepares, with the assistance of the Village Administrator and all Department Directors, the annual budget, the long-range plan and the coordination of the annual independent audit. The Finance Director is the Village's benefits coordinator, serves as an IPBC delegate, and is the Police Pension Board Treasurer.

Goals and Objectives

1. Maintain public confidence in financial stability of the Village of Willowbrook
 - Continue to achieve the GFOA Excellence in Financial Reporting Award
 - Annual update the 5 Year Long Range Plan and Capital Improvement Plan
 - Continue to receive an unqualified audit opinion and minimal management letter comments
2. Provide Financial, and personnel support for Village Board and staff
 - Provide accurate and relevant reports
 - Assist in timely, objective and legal resolution to personnel related matters
 - Coordinate document processing with IPBC and the Village Insurance Plans
3. Maintain information technology software and hardware appropriate to the Village's needs
 - Coordinate efforts of contractual network administrator
 - Coordinate continued upgrades of Village software and hardware

FINANCE DEPARTMENT

Fiscal Year 2010-11 Goals and Objectives

1. Administer financial agreements for the Town Center Development.
2. Provide oversight of technology improvements such that includes network administration.
3. Provide groundwork for financial models that include a plan for new revenue enhancements.
4. Continue to achieve the GFOA Excellence in Financial Reporting Award and Budget Presentation Award.
5. Continued participation in professional associations

Fiscal Year 2009-10 Goals and Accomplishments

1. Administer financial agreements for the Town Center Development – Agreements have been followed and monitored.
2. Provide oversight of technology improvements such that includes network administration – The Village's network continues to be stable with improvements such as integration of blackberry's into the Village network.
3. Provide groundwork for financial models that include a plan for new revenue enhancements – Funding has been allocation in the FY 10-11 budget for a financial strategic planning session.
4. Upgrade of new accounting software module – The upgrade was completed.
5. Continued participation in professional associations - The Director of Finance currently serves as the Secretary on the IGFOA Executive Board and the Secretary on the IMET Board.

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|---|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | Finance-General Management | | | | | |
| | Personnel Services | | | | | |
| 01-25-610-101 | Salaries | - | 103,573 | 102,059 | 102,059 | 102,059 |
| 01-25-610-102 | Overtime | - | - | - | - | - |
| 01-25-610-104 | Part Time - Clerical | - | - | - | - | - |
| 01-25-610-126 | Salaries - Clerical | - | 92,992 | 94,608 | 94,608 | 94,608 |
| 01-25-610-141 | Employee Benefit - Medical Insurance | - | 14,048 | 15,630 | 15,630 | 17,134 |
| 01-25-610-144 | Employee Benefit - Unemployment Insurance | - | 227 | 325 | 325 | 325 |
| 01-25-610-147 | Employee Benefit - Medicare | - | 2,792 | 2,852 | 2,852 | 2,852 |
| 01-25-610-151 | I M R F | - | 25,602 | 27,055 | 25,200 | 32,791 |
| 01-25-610-161 | Social Security FICA | - | 11,867 | 12,193 | 12,193 | 12,193 |
| * TOTAL | Personnel Services | - | 251,101 | 254,722 | 252,867 | 261,962 |
| | Contractual Services | | | | | |
| 01-25-610-201 | Phone - Telephones | - | 881 | 800 | 800 | 800 |
| 01-25-610-231 | Rent - Storage | - | - | - | - | - |
| * TOTAL | Contractual Services | - | 881 | 800 | 800 | 800 |
| | Supplies & Materials | | | | | |
| 01-25-610-301 | Office Supplies | - | 3,047 | 4,450 | 3,350 | 3,950 |
| 01-25-610-302 | Printing & Publish | - | 956 | 3,600 | 2,600 | 1,745 |
| 01-25-610-303 | Gas-Oil-Wash-Mileage | - | 276 | 300 | 150 | 100 |
| 01-25-610-304 | Schools-Conference Travel | - | 2,210 | 2,800 | 1,500 | 1,000 |
| 01-25-610-307 | Fees Dues Subscriptions | - | 3,630 | 3,400 | 2,495 | 2,750 |
| 01-25-610-311 | Postage & Meter Rent | - | 145 | 250 | 250 | 250 |
| 01-25-610-315 | Copy Service | - | - | - | 85 | 85 |
| * TOTAL | Supplies & Materials | - | 10,264 | 14,800 | 10,430 | 9,880 |
| | Equipment-Office | | | | | |
| 01-25-610-409 | Maintenance - Vehicles | - | - | - | - | - |
| 01-25-610-411 | Maintenance - Equipment | - | - | - | - | - |
| * TOTAL | Equipment-Office | - | - | - | - | - |
| ** TOTAL | Finance-General Management | - | 262,246 | 270,322 | 264,097 | 272,642 |
| | Finance-Data Processing | | | | | |
| | Contractual Services | | | | | |
| 01-25-615-212 | E.D.P. Software | - | 16,385 | 19,640 | 17,045 | 12,400 |
| 01-25-615-263 | Maintenance - Office Machines | - | 398 | 500 | 700 | 860 |
| * TOTAL | Contractual Services | - | 16,783 | 20,140 | 17,745 | 13,260 |
| | Supplies & Materials | | | | | |
| 01-25-615-305 | Personnel Training | - | - | 1,000 | 750 | - |
| 01-25-615-306 | Consulting Services | - | 11,700 | 15,000 | 14,000 | 15,000 |
| 01-25-615-331 | Operating Supplies | - | - | 500 | 718 | 500 |
| * TOTAL | Supplies & Materials | - | 11,700 | 16,500 | 15,468 | 15,500 |
| ** TOTAL | Finance-Data Processing | - | 28,483 | 36,640 | 33,213 | 28,760 |
| | Finance-Financial Audit | | | | | |
| | Contractual Services | | | | | |
| 01-25-620-251 | Audit Services | - | 19,965 | 20,441 | 20,441 | 23,800 |
| 01-25-620-252 | Financial Services | - | - | 1,000 | - | - |
| * TOTAL | Contractual Services | - | 19,965 | 21,441 | 20,441 | 23,800 |
| ** TOTAL | Finance-Financial Audit | - | 19,965 | 21,441 | 20,441 | 23,800 |

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

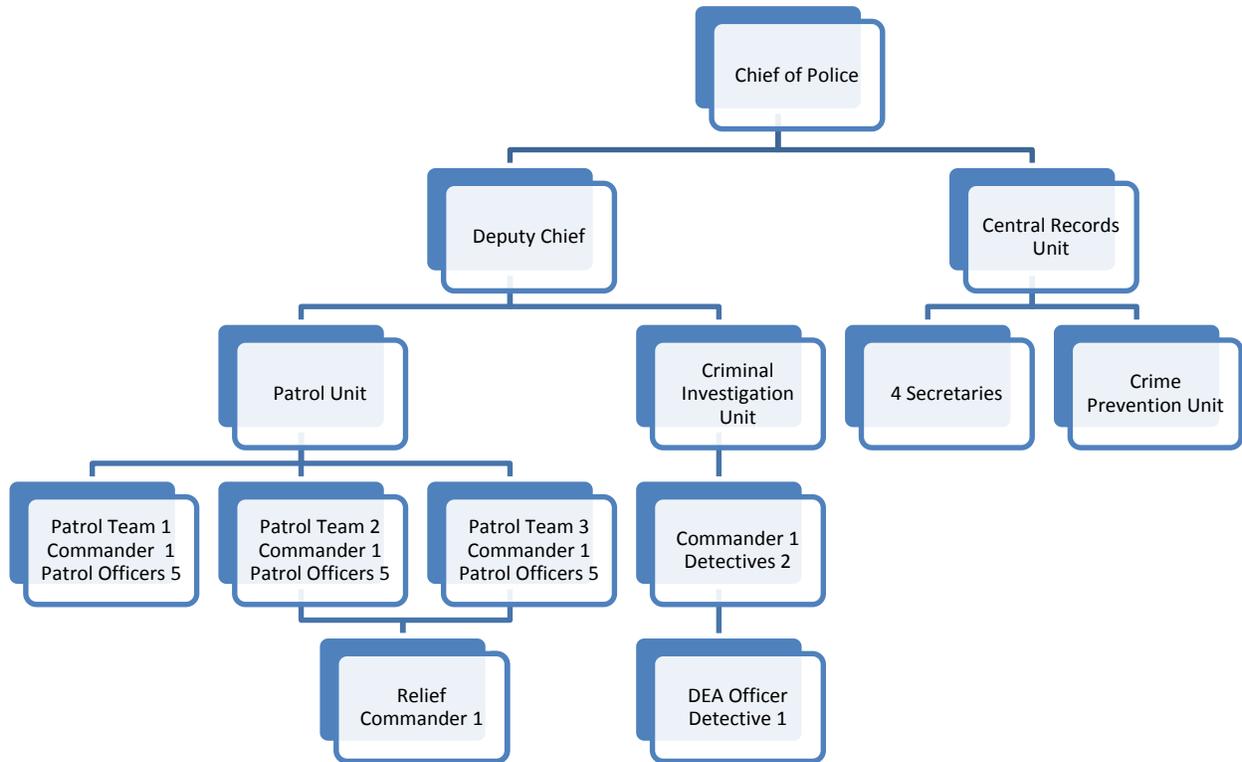
| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|------------------------------|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | Finance-Capital Improvement | | | | | |
| | Capital Expenditures | | | | | |
| 01-25-625-602 | Building Improvements | - | - | - | - | - |
| 01-25-625-611 | Furniture & Office Equipment | - | - | - | - | - |
| 01-25-625-625 | Vehicles - New & Other | - | - | - | - | - |
| 01-25-625-641 | E D P Equipment | - | 1,545 | 1,326 | 1,870 | 885 |
| * TOTAL | Finance-Capital Improvement | - | 1,545 | 1,326 | 1,870 | 885 |
| ** TOTAL | Finance-Capital Improvement | - | 1,545 | 1,326 | 1,870 | 885 |
| | Finance Contingencies | | | | | |
| 01-25-629-799 | Contingencies | - | - | - | - | - |
| * TOTAL | Contingencies | - | - | - | - | - |
| ** TOTAL | Finance Contingencies | - | - | - | - | - |
| *** TOTAL | Total-Finance | - | 312,240 | 329,729 | 319,621 | 326,087 |

Difference from Budget 09-10 to Proposed 10-11: -1.10%

Difference from Budget 09-10 to Estimated 09-10: -3.07%

Difference from Estimated 09-10 to Proposed 10-11: 2.02%

Village Of Willowbrook Police Organization Chart 2010



WILLOWBROOK POLICE DEPARTMENT

The purpose of the Willowbrook Police Department is to provide law enforcement services to the citizens and visitors of the Village of Willowbrook. The Willowbrook Police Department provides these services both through the enforcement of local, state, and federal laws, along with the education of citizens on law enforcement issues.

The Department is accredited by the Commission on Accreditation for Law Enforcement Agencies (CALEA) and will continue to remain in compliance with all applicable standards, along with the maintenance and preparation of administrative and operative reports.

The positive communication along with the cooperation between the community and the Willowbrook Police Department is evident by the Department being involved in community activities and organizations. Members of the Willowbrook Police Department participate in a number of community functions including the Willowbrook/Burr Ridge Chamber of Commerce and Industry Business Expo, the Village of Willowbrook Park & Recreation Christmas party, and throughout the year the Pleasantview Fire Protection District and the Tri-State Fire Protection District's Open Houses. Additionally, members of the Willowbrook Police Department present information to various organizations on department programs.

MISSION STATEMENT

The Village of WILLOWBROOK POLICE DEPARTMENT

**This is our mission.
These are our values.**

We value our community.

We will work in partnership with our community to ensure that the Village of Willowbrook continues to be a safe and pleasant place to live and work.

We value service to our citizens.

We will serve to reassure our citizens of their personal safety and the safety of their property; to provide an exceptional level of assistance for all matters; and to otherwise positively enhance the overall quality of life within the Village. We will work to resolve the concerns of our citizens the first time, every time.

We value our professionalism.

We will conduct ourselves with respect, courtesy, sincerity, and the utmost professionalism during all interactions with the community and amongst ourselves.

We value our commitment to improvement.

We will continually review our work product to insure that our level service is of unmatched quality and constantly to seek new and innovative methods of improvement.

We value our employees.

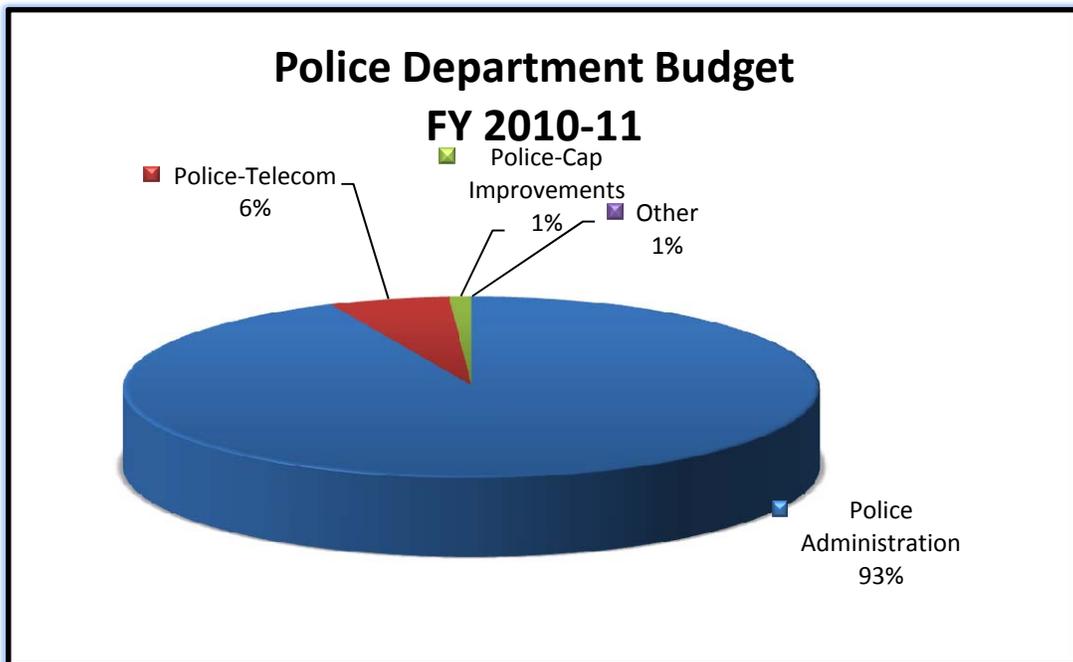
We will, in order to engage in the process of continual and innovative improvement, strive to maximize the professional skills and potential of each employee through the development and retention of our members, by affording educational, training, and unique, advanced career opportunities.

POLICING THROUGH COMMUNITY PARTNERSHIPS

**Police Department Budget
Fiscal Year 2010-2011**

| <u>Program</u> | <u>Description</u> | <u>FY 2009-10 Budget</u> | <u>FY 2010-11 Budget</u> |
|----------------|-------------------------------------|------------------------------|------------------------------|
| 630 | Police Administration | \$4,309,372 | \$4,205,256 |
| 635 | Police-Bldg Construction-Remodeling | \$0 | \$0 |
| 640 | Police-Data Processing | \$9,000 | \$7,000 |
| 645 | Police-Risk Management | \$12,500 | \$12,500 |
| 650 | Police-Patrol Service | \$3,750 | \$3,500 |
| 655 | Police-Investigative Services | \$1,250 | \$1,250 |
| 660 | Police-Traffic Safety | \$5,145 | \$4,515 |
| 665 | Police-E S D A Coordinator | \$525 | \$556 |
| 670 | Police-Crime Prevention | \$8,600 | \$5,500 |
| 675 | Police-Telecommunications | \$260,500 | \$256,001 |
| 680 | Police-Cap Improvements | \$144,342 | \$47,242 |
| 685 | Police Contingencies | \$0 | \$0 |
| | Total | \$4,754,984 | \$4,543,320 |

Percent Difference -4.45%



**Willowbrook Police Department
Administrative Division
Goals and Objectives
FY 2010/11**

1. Maintain and update compliance requirements for CALEA accreditation.
 - a. To have all applicable standards in compliance by year's end.
2. Complete analysis of selected programs for compliance and effectiveness.
 - a. Accountability Program
 - b. Traffic Stop Statistical Study
 - c. Canine Unit
3. Ensure accurate and timely approval of expenditures.
 - a. No more than 5 days from receipt.
4. Conduct reviews of high risk/high exposure incidents.
 - a. As occur
5. Formalize training program for identified high risk/low occurrence policies and procedures.
 - a. Identify high risk/low occurrence policies and procedures
 - b. Develop lesson plans
 - c. Beta test
 - d. Implement
6. Continue cross training program for administrative staff.
 - a. Identify needs
 - b. Develop plan of action
 - c. Implement plan
7. Maintain open communication with Department and Village staff.
8. Coordinate with the Chief of Police and the Deputy Chief of Operations on the focus of the Department.
 - a. Meet regularly with both to discuss, plan, organize, monitor, Department activities in a unified manner.

**Willowbrook Police Department
Operation Division
Goals and Objectives
FY 2010/11**

1. Maintain three months of schedule postings for shifts.
2. Administer and facilitate Redlight Camera Enforcement Program efficiently.
3. Increase patrol activities and traffic enforcement.
4. Coordinate with supervisors to assign officers to special enforcement details on shifts.
5. Continue to adhere to accountability program and address areas of concern.
6. Monitor and maintain training needs of the Department.
7. Improve communications between ranks.

**Willowbrook Police Department
Administrative Division
FY 2009-10**

Goals and Objectives Results

1. Continue with the Victim Contact Program
Goal and objective met – Feedback from customers has been predominantly positive.

2. Initiate Resident Information System email.
Goal and objective was not met – Technological and logistical issues have caused cancellation of this proposal.

3. Conduct reviews of high risk policies and procedures.
Goal and objective met. Reviews were conducted of the:
 - *Pursuit policy*
 - *Use of force policy*
 - *Bereavement/Emergency Leave procedures*
 - *Sick leave policy.*

4. Civilian staff completely cross-trained.
Goal and objective partially met – Goal partially achieved. Records function has completed cross training, however, training in parking ticket duties still has to be accomplished.

5. Initiate member service policies suggested by IRMA
Goal and objective met – The following polices were adopted:
 - *Trip/Don't trip*
 - *Playground*
 - *Safety committee*
 - *Light duty task listing*

**Willowbrook Police Department
Operations Division
FY 2009-10**

Goals and Objectives Results

1. Continue to provide adequate information flow between all levels of the department.
Goal and objective met – Both Deputy Chiefs meet regularly with the Chief of Police. Information is disseminated by attendance at roll call, memorandums or emails.
2. Continue to hold all employees accountable for their actions and performances.
Goal and objective met – The past year, supervisors have addressed issues within the department and recognized performances of subordinates. All phases of accountability were addressed.
3. Continue to emphasize proactive patrol.
Goal and objective met – The addressing of crime and safety issues is addressed at staff meetings. Officers are regularly assigned to areas to address proactive patrol goals.
4. Continue to designate and utilize available resources to address specific identified issues that come to the attention of the department.
Goal and objective met – The department utilizes its resources to address and identified issues such as narcotic activity in hotels (DEA Task Force, K-9 unit), speeding autos, (Manpower, speed trailer) and prostitution (DuMEG, manpower).
5. Continue to nurture and develop the “Prevent a Tragedy” program that targets risk-taking behaviors during targeted holiday and special event seasons.
Goal and objective met – The “Prevent a Tragedy” program has resulted in a number of DUI arrests and citations for risk-taking driving behaviors. The higher patrol visibility during holidays has been noticed by the public.
6. Participate in state wide traffic enforcement programs that focus on seatbelt usage and risk-taking driving behaviors.
Goal and objective met – The department continues to meet the state requirements for participations in risk-taking and seatbelt enforcement grants.
7. Prioritize DUI enforcement.
Goal and objective met – Overall DUI enforcement has been increasing, with to date totals exceeding last year’s DUI totals.

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|--------------------------------------|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | Police Administration | | | | | |
| | Personnel Services | | | | | |
| 01-30-630-101 | Salaries - Permanent Employees | 2,022,788 | 2,204,555 | 2,317,106 | 2,339,189 | 2,149,679 |
| 01-30-630-102 | Overtime | 215,803 | 234,097 | 267,936 | 221,298 | 227,715 |
| 01-30-630-103 | Overtime - Special Detail & Grants | 91,879 | 73,744 | 111,578 | 56,978 | 62,782 |
| 01-30-630-104 | Part Time - Video Reviewer | - | - | 13,200 | - | - |
| 01-30-630-106 | Intern | - | - | - | - | - |
| 01-30-630-126 | Salaries - Clerical | 190,591 | 201,113 | 188,409 | 188,409 | 188,409 |
| 01-30-630-127 | Over-Time - Clerical | 16,924 | 15,649 | 15,296 | 10,000 | 13,478 |
| 01-30-630-141 | Employee Benefit - Medical Insurance | 281,404 | 291,186 | 345,384 | 330,730 | 365,554 |
| 01-30-630-144 | Employee Benefit - Unemployment Ins | 3,038 | 2,340 | 3,450 | 3,450 | 3,240 |
| 01-30-630-147 | Employee Benefit - Medicare | 25,614 | 26,888 | 31,389 | 30,600 | 29,105 |
| 01-30-630-151 | I M R F | 26,035 | 28,309 | 28,071 | 28,071 | 33,965 |
| 01-30-630-155 | Police Pension | 355,206 | 354,370 | 420,551 | 420,551 | 552,139 |
| 01-30-630-161 | Social Security FICA | 12,767 | 13,325 | 13,458 | 13,458 | 12,630 |
| * TOTAL | Personnel Services | 3,242,049 | 3,445,576 | 3,755,828 | 3,642,734 | 3,638,696 |
| | Contractual Services | | | | | |
| 01-30-630-201 | Phone - Telephones | 22,966 | 25,387 | 26,144 | 26,144 | 23,592 |
| 01-30-630-202 | Accreditation | 3,500 | 10,281 | 2,500 | 280 | - |
| 01-30-630-231 | Storage Space | - | - | - | - | - |
| 01-30-630-236 | Radio Paging Systems | - | - | - | - | - |
| 01-30-630-238 | FIAT | 3,000 | 3,000 | 3,500 | 3,500 | 3,500 |
| 01-30-630-241 | Fees - Special Attorney | 12,196 | 10,697 | 11,130 | 11,130 | 11,464 |
| 01-30-630-242 | DuPage Children's Center | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-30-630-243 | Dumeg Contributions | 14,040 | 13,520 | 15,000 | 15,000 | 13,520 |
| 01-30-630-245 | Firing Range | 1,261 | 2,020 | 3,000 | 3,000 | 3,000 |
| 01-30-630-246 | Red Light Adjudicator | - | - | 18,000 | 6,300 | 10,800 |
| 01-30-630-247 | Redlight Camera Fees | - | - | 206,770 | 132,752 | 256,215 |
| 01-30-630-248 | Redlight Camera Fees Com Ed | - | - | - | 587 | 768 |
| 01-30-630-249 | Redlight Camera Misc Fees | - | - | - | 419 | 600 |
| * TOTAL | Contractual Services | 59,963 | 67,906 | 289,044 | 202,112 | 326,459 |
| | Supplies & Materials | | | | | |
| 01-30-630-301 | Office Supplies | 4,355 | 5,432 | 5,300 | 4,400 | 3,800 |
| 01-30-630-302 | Printing & Publishing | 3,245 | 6,267 | 5,500 | 5,500 | 5,731 |
| 01-30-630-303 | Gas-Oil-Wash-Mileage | 87,687 | 81,443 | 73,500 | 73,500 | 67,220 |
| 01-30-630-304 | Schools-Conference Travel | 28,123 | 28,531 | 28,900 | 24,402 | 13,100 |
| 01-30-630-305 | Tuition Reimbursement | 238 | 2,130 | 1,500 | 3,000 | 6,750 |
| 01-30-630-306 | Reimb Personal Expenses | - | - | - | - | - |
| 01-30-630-307 | Fees-Dues-Subscriptions | 10,653 | 10,174 | 7,350 | 7,350 | 8,650 |
| 01-30-630-311 | Postage & Meter Rent | 3,348 | 3,901 | 4,500 | 4,500 | 4,500 |
| 01-30-630-315 | Copy Service | 509 | 2,724 | 3,000 | 3,000 | 3,000 |
| 01-30-630-331 | Operating Supplies | 5,078 | 4,382 | 4,000 | 4,000 | 4,000 |
| 01-30-630-345 | Uniforms | 23,118 | 26,489 | 35,050 | 29,700 | 26,650 |
| 01-30-630-346 | Ammunition | 10,590 | 10,313 | 11,600 | 11,600 | 10,000 |
| * TOTAL | Supplies & Materials | 176,944 | 181,786 | 180,200 | 170,952 | 153,401 |
| | Equipment Office | | | | | |
| 01-30-630-401 | Operating Equipment | 28,278 | 21,353 | 26,000 | 25,000 | 17,900 |
| 01-30-630-405 | Furniture & Office Equipment | 1,505 | 916 | - | - | 500 |
| 01-30-630-409 | Maintenance - Vehicles | 49,079 | 51,487 | 52,000 | 52,000 | 62,000 |
| 01-30-630-421 | Maintenance - Radio Equipment | 6,876 | 6,710 | 6,300 | 6,300 | 6,300 |
| * TOTAL | Equipment-Office | 85,738 | 80,466 | 84,300 | 83,300 | 86,700 |
| ** TOTAL | Police Administration | 3,564,694 | 3,775,734 | 4,309,372 | 4,099,098 | 4,205,256 |
| | Police-Bldg Construction-Remodeling | | | | | |
| | Contractual Services | | | | | |
| 01-30-635-288 | Bldg Construction-Remodeling | - | - | - | - | - |
| * TOTAL | Contractual Services | - | - | - | - | - |

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|-------------------------------------|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| ** TOTAL | Police-Bldg Construction-Remodeling | - | - | - | - | - |
| | Police-Data Processing | | | | | |
| | Police Contractual Services | | | | | |
| 01-30-640-212 | EDP-Software | 4,693 | 3,877 | 6,000 | 4,000 | 4,000 |
| 01-30-640-263 | EDP-Eqp. Maintenance | 536 | 142 | 1,000 | 1,000 | 1,000 |
| * TOTAL | Contractual Services | 5,229 | 4,018 | 7,000 | 5,000 | 5,000 |
| | Supplies & Maintenance | | | | | |
| 01-30-640-305 | EDP-Personal Training | | - | | | |
| 01-30-640-306 | Consulting Services | 1,990 | 2,000 | 2,000 | 2,000 | 2,000 |
| * TOTAL | Supplies & Materials | 1,990 | 2,000 | 2,000 | 2,000 | 2,000 |
| | Operating Equipment | | | | | |
| 01-30-640-401 | EDP-Operating Equipment | | - | - | - | - |
| * TOTAL | Equipment Office | - | - | - | - | - |
| ** TOTAL | Police-Data Processing | 7,219 | 6,018 | 9,000 | 7,000 | 7,000 |
| | Police-Risk Management | | | | | |
| | Contractual Services | | | | | |
| 01-30-645-273 | Self Ins - Deductible | 9,101 | 15,119 | 12,500 | 12,500 | 12,500 |
| 01-30-645-275 | Bonds-Self Insurance | - | - | - | - | - |
| * TOTAL | Contractual Services | 9,101 | 15,119 | 12,500 | 12,500 | 12,500 |
| ** TOTAL | Police-Risk Management | 9,101 | 15,119 | 12,500 | 12,500 | 12,500 |
| | Police-Patrol Service | | | | | |
| | Personnel Services | | | | | |
| 01-30-650-107 | Part Time - Matron | (20) | (190) | - | - | - |
| * TOTAL | Personnel Services | (20) | (190) | - | - | - |
| | Contractual Services | | | | | |
| 01-30-650-268 | Animal Control | 479 | 519 | 750 | 750 | 750 |
| * TOTAL | Contractual Services | 479 | 519 | 750 | 750 | 750 |
| | Supplies & Materials | | | | | |
| 01-30-650-342 | Liquor Violations | - | 19 | 500 | 500 | 500 |
| 01-30-650-343 | Jail Supplies | 1,691 | 506 | 1,000 | 1,000 | 750 |
| 01-30-650-345 | Uniforms | - | - | - | - | - |
| 01-30-650-346 | DUI Draw/Lab | 200 | - | 500 | 500 | 500 |
| 01-30-650-348 | Drug Forfeiture Exp. - State | - | - | 500 | 500 | 500 |
| 01-30-650-349 | Drug Forfeiture Exp. - Federal | - | - | 500 | 500 | 500 |
| * TOTAL | Supplies & Materials | 1,891 | 525 | 3,000 | 3,000 | 2,750 |
| | Equipment-Office | | | | | |
| 01-30-650-401 | Operating Equipment | - | - | - | - | - |
| * TOTAL | Equipment-Office | - | - | - | - | - |
| ** TOTAL | Police-Patrol Service | 2,350 | 854 | 3,750 | 3,750 | 3,500 |
| | Police-Investigative Services | | | | | |
| | Contractual Services | | | | | |
| 01-30-655-236 | Radio Paging Systems | - | - | - | - | - |
| * TOTAL | Contractual Services | - | - | - | - | - |
| | Supplies & Materials | | | | | |
| 01-30-655-335 | Camera Supplies | 462 | 156 | 250 | 250 | 250 |
| 01-30-655-339 | Confidential Funds | 100 | 40 | 1,000 | 1,000 | 1,000 |
| 01-30-655-345 | Uniforms | - | - | - | - | - |
| 01-30-655-347 | Subpoena Fees | - | - | - | - | - |
| * TOTAL | Supplies & Materials | 562 | 196 | 1,250 | 1,250 | 1,250 |

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|---|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| 01-30-655-401 | Equipment-Office Operating Equipment | | - | | | |
| 01-30-655-405 | Furniture & Office Equipment | - | - | - | - | - |
| * TOTAL | Equipment-Office | - | - | - | - | - |
| ** TOTAL | Police-Investigative Services | 562 | 196 | 1,250 | 1,250 | 1,250 |
| | Police-Traffic Safety Personnel Services | | | | | |
| 01-30-660-105 | Part Time - Crossing Guard | 4,125 | 4,473 | 5,145 | 5,145 | 4,515 |
| * TOTAL | Personnel Services | 4,125 | 4,473 | 5,145 | 5,145 | 4,515 |
| | Supplies & Materials | | | | | |
| 01-30-660-345 | Uniforms | - | - | - | - | - |
| * TOTAL | Supplies & Materials | - | - | - | - | - |
| ** TOTAL | Police-Traffic Safety | 4,125 | 4,473 | 5,145 | 5,145 | 4,515 |
| | Police-E S D A Coordinator Siren Maintenance | | | | | |
| 01-30-665-263 | Siren Maintenance | 525 | 525 | 525 | 525 | 556 |
| * TOTAL | Supplies & Materials | 525 | 525 | 525 | 525 | 556 |
| ** TOTAL | Police-E S D A Coordinator | 525 | 525 | 525 | 525 | 556 |
| | Police - Crime Prevention Supplies & Materials | | | | | |
| 01-30-670-302 | Printing | 1,569 | 1,359 | 1,600 | 1,600 | 1,000 |
| 01-30-670-331 | Commodities | 6,990 | 7,626 | 7,000 | 7,000 | 4,500 |
| * TOTAL | Supplies & Materials | 8,559 | 8,985 | 8,600 | 8,600 | 5,500 |
| ** TOTAL | Police-Crime Prevention | 8,559 | 8,985 | 8,600 | 8,600 | 5,500 |
| | Police Telecommunications Contractual Services | | | | | |
| 01-30-675-235 | Radio Dispatching | 233,759 | 251,536 | 260,000 | 260,000 | 256,001 |
| 01-30-675-263 | Equipment Maintenance | - | - | - | - | - |
| * TOTAL | Contractual Services | 233,759 | 251,536 | 260,000 | 260,000 | 256,001 |
| | Operating Equipment | | | | | |
| 01-30-675-401 | Operating Equipment | - | - | 500 | 500 | - |
| * TOTAL | Operating Equipment | - | - | 500 | 500 | - |
| ** TOTAL | Police-Telecommunications | 233,759 | 251,536 | 260,500 | 260,500 | 256,001 |
| | Police-Capital Improvements Capital Expenditures | | | | | |
| 01-30-680-611 | Furniture & Office Equipment | 14,803 | 14,855 | 30,000 | 30,000 | 6,000 |
| 01-30-680-622 | Radio Equipment | 16,596 | 8,523 | 4,000 | 4,000 | - |
| 01-30-680-625 | New Vehicles | 92,493 | 114,465 | 104,500 | 37,500 | 35,922 |
| 01-30-680-641 | EDP New Equipment | 14,211 | 8,328 | 5,842 | 5,842 | 5,320 |
| 01-30-680-642 | Copy Machine | 18,551 | - | - | - | - |
| * TOTAL | Capital Expenditures | 156,654 | 146,171 | 144,342 | 77,342 | 47,242 |
| ** TOTAL | Police-Cap Improvements | 156,654 | 146,171 | 144,342 | 77,342 | 47,242 |

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|----------------------|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | Police Contingencies | | | | | |
| | Contingencies | | | | | |
| 01-30-685-799 | Contingencies | - | - | - | - | - |
| | Contingencies | - | - | - | - | - |
| ** TOTAL | Police Contingencies | - | - | - | - | - |
| *** TOTAL | Police Department | 3,987,548 | 4,209,610 | 4,754,984 | 4,475,710 | 4,543,320 |

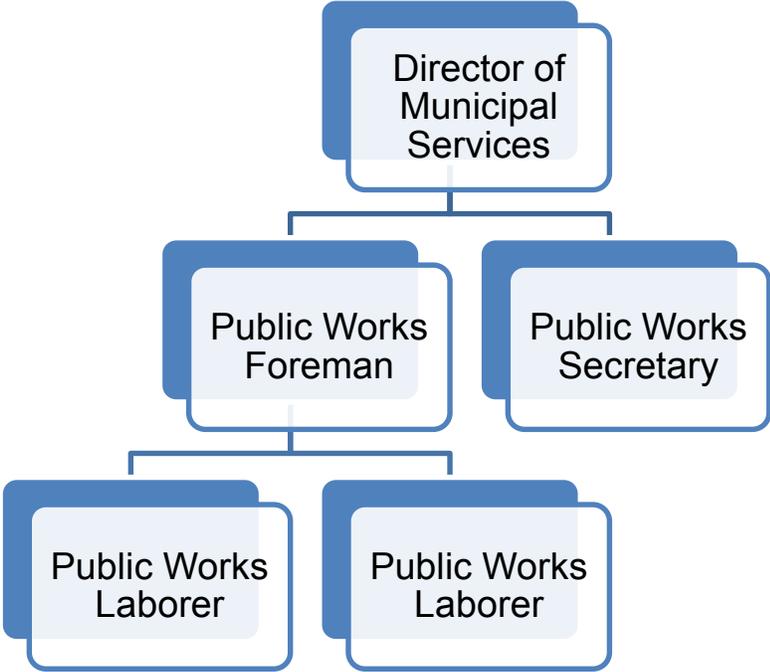
Difference from Budget 09-10 to Proposed 10-11: -4.45%

Difference from Budget 09-10 to Estimated 09-10: -5.87%

Difference from Estimated 09-10 to Proposed 10-11: 1.51%



VILLAGE OF WILLOWBROOK
Public Works
ORGANIZATION CHART 2010

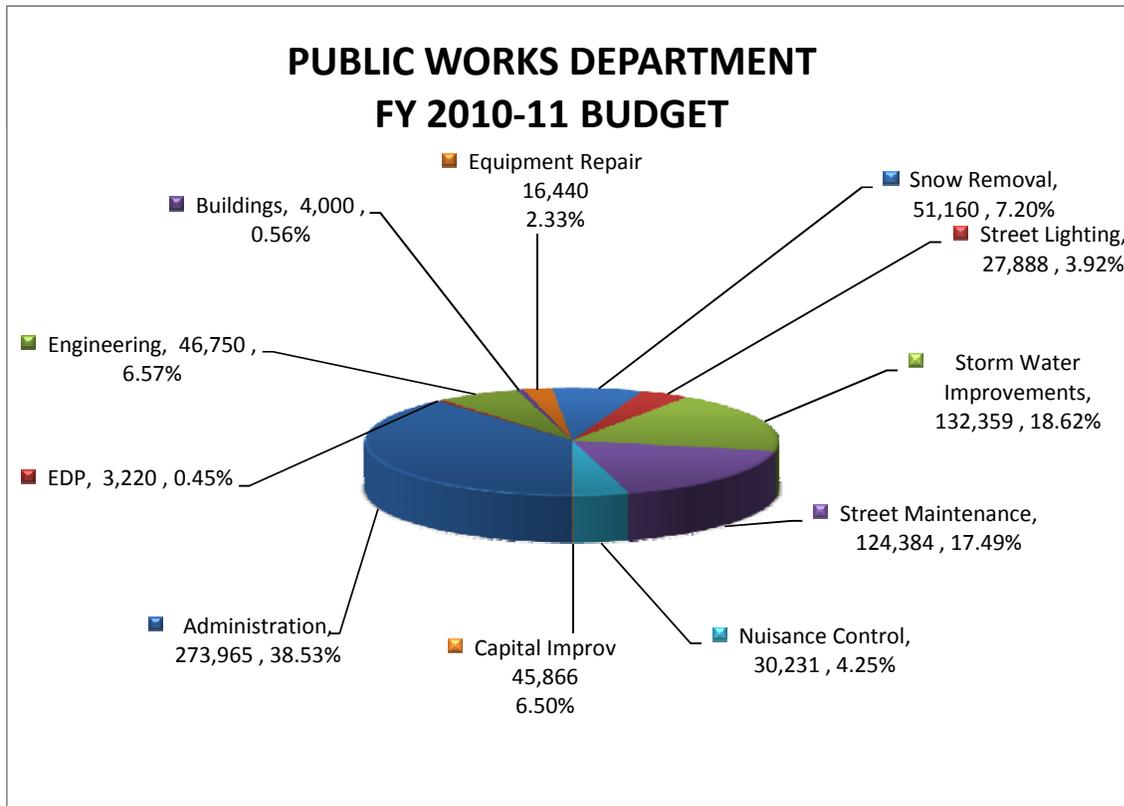


*Oversees Public Works and Building & Zoning

The mission statement of the Public Works Division of the Public Services Department is to effectively and efficiently deliver public works services to residents and businesses in order to enhance the living and working environment of the community. This mission is met by the construction, planning, ongoing maintenance, and supervision of all public property including streets, parks, parkways, trees and plantings, sidewalks, municipal buildings, vehicles and equipment, public drainage systems, collection and disposal of garbage and refuse.

**Public Works Budget
Fiscal Year 2010-2011**

| <u>Program</u> | <u>Description</u> | <u>FY 2009-10 Budget</u> | <u>FY 2010-11 Budget</u> |
|--------------------|--------------------------|------------------------------|------------------------------|
| 710 | Administration | 267,197 | 273,965 |
| 715 | EDP | 3,820 | 3,220 |
| 720 | Engineering | 63,405 | 46,750 |
| 725 | Buildings | 5,000 | 4,000 |
| 730 | Risk management | - | - |
| 735 | Equipment Repair | 18,606 | 16,450 |
| 740 | Snow Removal | 51,160 | 51,160 |
| 745 | Street Lighting | 26,908 | 27,888 |
| 750 | Storm Water Improvements | 158,302 | 132,359 |
| 755 | Street Maintenance | 158,258 | 124,384 |
| 760 | Nuisance Control | 30,231 | 30,231 |
| 765 | Capital Improvements | 70,866 | 620 |
| 770 | Contingencies | - | - |
| Total | | \$853,753 | \$711,027 |
| Percent Difference | | | -16.72% |



Public Works Department

FY 2010-11 Goals and Objectives

1. Completion of two (2) American Recovery and Reinvestment Act (ARRA) projects that were accepted for 100% project funding:
 - A milling and overlay of Clarendon Hills Road from 75th Street to 79th Street.
 - An intersection and approach lighting project at Kingery Hwy. and Plainfield Road.
2. Continuation of the Village Storm Sewer Maintenance Program to ensure no blockages occur so storm water can drain down expeditiously.
3. Continue to provide a brush collection program for single-family residential areas twice a year to aid in the proper maintenance of their yards. A slight alteration of this program will enable a supply of usable mulch to be made available to residents.
4. Continue to further the Village Snow and Ice control program during the winter months to ensure that roadways are safe for vehicular travel.

FY 2009-10 Goals and Accomplishments

1. The Villages' Storm System Maintenance Program was completed ensuring no flooding damage due to obstructions in the storm sewer system
2. The construction of the new \$1.8 million public works facility built to house the Village Public Works Department was completed in June of 2009.
3. The Village Brush Collection Program was completed once in the Spring and once in the Fall to help residents maintain their yards.
4. The Snow and Ice Control Program was completed to keep roadways safe for travel throughout the Winter season.

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|-----------------------------------|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | Public Works-Administration | | | | | |
| | Personnel Services | | | | | |
| 01-35-710-101 | Salaries - Permanent Employees | 126,914 | 132,558 | 130,640 | 130,640 | 130,640 |
| 01-35-710-102 | Overtime | 39,708 | 36,646 | 20,800 | 20,800 | 17,680 |
| 01-35-710-103 | Part Time - Labor | 2,893 | 7,058 | 16,000 | 12,000 | 16,000 |
| 01-35-710-126 | Salaries - Clerical | 22,840 | 24,086 | 24,970 | 24,970 | 24,970 |
| 01-35-710-141 | Employee Benefits - Medical | 21,783 | 15,426 | 11,915 | 11,915 | 20,175 |
| 01-35-710-144 | Employee Benefits - Unemployment | 677 | 265 | 270 | 270 | 270 |
| 01-35-710-147 | Employee Benefits - Medicare | 5,216 | 2,871 | 2,790 | 2,790 | 2,790 |
| 01-35-710-151 | I M R F | 47,843 | 26,387 | 24,268 | 24,268 | 28,893 |
| 01-35-710-161 | Social Security FICA | 22,289 | 12,272 | 11,930 | 11,930 | 11,930 |
| * TOTAL | Personnel Services | 290,163 | 257,568 | 243,583 | 239,583 | 253,348 |
| | Contractual Services | | | | | |
| 01-35-710-201 | Telephones | 1,579 | 1,911 | 1,800 | 1,800 | 1,800 |
| 01-35-710-236 | Radio Paging Systems | - | - | - | - | - |
| * TOTAL | Contractual Services | 1,579 | 1,911 | 1,800 | 1,800 | 1,800 |
| | Supplies & Materials | | | | | |
| 01-35-710-301 | Office Supplies | 263 | 667 | 384 | 384 | 384 |
| 01-35-710-302 | Printing & Publishing | 579 | 1,378 | 1,960 | 1,960 | 1,960 |
| 01-35-710-303 | Gas-Oil-Wash-Mileage | 20,555 | 20,451 | 11,220 | 11,220 | 10,098 |
| 01-35-710-304 | Schools Conference Travel | 314 | 253 | 3,000 | 3,000 | 1,500 |
| 01-35-710-306 | Reimb Personal Expense | 339 | 302 | 300 | 300 | 300 |
| 01-35-710-307 | Fees Dues Subscriptions | - | 60 | 600 | 600 | 300 |
| 01-35-710-311 | Postage & Meter Rent | 220 | 1,245 | 750 | 750 | 975 |
| 01-35-710-335 | Camera Supplies | 165 | 317 | 100 | 100 | - |
| 01-35-710-345 | Uniforms | 3,310 | 2,025 | 3,000 | 3,000 | 3,000 |
| * TOTAL | Supplies & Materials | 25,745 | 26,699 | 21,314 | 21,314 | 18,517 |
| | Equipment-Office | | | | | |
| 01-35-710-405 | Furniture & Office Equipment | - | 170 | 500 | 500 | 300 |
| 01-35-710-421 | Maintenance - Telephone Equipment | - | - | - | - | - |
| * TOTAL | Equipment-Office | - | 170 | 500 | 500 | 300 |
| ** TOTAL | Public Works Administration | 317,487 | 286,347 | 267,197 | 263,197 | 273,965 |
| | Electronic Data Processing | | | | | |
| | Contractual Services | | | | | |
| 01-35-715-212 | Software | - | - | - | - | - |
| 01-35-715-263 | Equipment Maintenance | - | - | 400 | 400 | 300 |
| * TOTAL | Contractual Services | - | - | 400 | 400 | 300 |
| | Supplies & Materials | | | | | |
| 01-35-715-305 | Personal Training | 250 | - | 500 | 500 | 500 |
| 01-35-715-306 | Consulting Services | - | - | 1,000 | 1,000 | 500 |
| * TOTAL | Supplies & Materials | 250 | - | 1,500 | 1,500 | 1,000 |
| | Equipment & Supplies | | | | | |
| 01-35-715-401 | Operating Supplies & Equipment | 1,474 | 1,424 | 1,920 | 1,920 | 1,920 |
| * TOTAL | Equipment & Supplies | 1,474 | 1,424 | 1,920 | 1,920 | 1,920 |
| ** TOTAL | Public Works - EDP | 1,724 | 1,424 | 3,820 | 3,820 | 3,220 |
| | Public Works-Engineering | | | | | |
| | Contractual Services | | | | | |
| 01-35-720-245 | Fees - Engineering | 8,202 | 10,229 | 62,655 | 62,655 | 46,000 |
| 01-35-720-247 | Reimb. Exp. -Engineering | - | - | - | - | - |
| 01-35-720-254 | Plan Review - Engineer | 679 | 650 | 750 | 1,554 | 750 |
| * TOTAL | Contractual Services | 8,881 | 10,879 | 63,405 | 64,209 | 46,750 |

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|---|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| ** TOTAL | Public Works Engineering | 8,881 | 10,879 | 63,405 | 64,209 | 46,750 |
| | Public Works-Building Equipment-Office | | | | | |
| 01-35-725-412 | Maintenance - Gas Tanks And Pumps | 3,296 | 2,626 | 2,000 | 2,000 | 2,000 |
| 01-35-725-413 | Maintenance - Garage | 2,929 | 965 | 2,000 | 2,000 | 1,500 |
| 01-35-725-414 | Maintenance - Salt Bins | - | 3,044 | 1,000 | 1,000 | 500 |
| * TOTAL | Equipment-Office | 6,225 | 6,634 | 5,000 | 5,000 | 4,000 |
| ** TOTAL | Public Works-Building | 6,225 | 6,634 | 5,000 | 5,000 | 4,000 |
| | Public Works-Risk Management Contractual Services | | | | | |
| 01-35-730-272 | Self Ins - Deductible | 11,547 | 2,520 | - | - | - |
| * TOTAL | Contractual Services | 11,547 | 2,520 | - | - | - |
| ** TOTAL | Public Works-Risk Management | 11,547 | 2,520 | - | - | - |
| | Public Works-Equipment Repair Equipment-Office | | | | | |
| 01-35-735-409 | Maintenance - Vehicles | 13,612 | 16,458 | 16,606 | 16,606 | 14,950 |
| 01-35-735-411 | Maintenance - Equipment | 941 | 1,105 | 2,000 | 1,500 | 1,500 |
| 01-35-735-421 | Maintenance - Radio Equipment | - | - | - | - | - |
| * TOTAL | Equipment-Office | 14,553 | 17,563 | 18,606 | 18,106 | 16,450 |
| ** TOTAL | Public Works-Equipment Repair | 14,553 | 17,563 | 18,606 | 18,106 | 16,450 |
| | Public Works-Snow Removal Contractual Services | | | | | |
| 01-35-740-287 | Snow Removal Contract | 43,780 | 75,971 | 44,500 | 44,500 | 44,500 |
| 01-35-740-411 | Maintenance - Equipment | 2,996 | 5,713 | 6,460 | 6,460 | 6,460 |
| * TOTAL | Contractual Services | 46,777 | 81,684 | 50,960 | 50,960 | 50,960 |
| | Material & Supplies | | | | | |
| 01-35-740-306 | Reim Personal Expenses | - | - | 200 | 200 | 200 |
| * TOTAL | Supplies & Materials | - | - | 200 | 200 | 200 |
| ** TOTAL | Public Works-Snow Removal | 46,777 | 81,684 | 51,160 | 51,160 | 51,160 |
| | Public Works-Street Lighting Contractual Services | | | | | |
| 01-35-745-207 | Energy - Street Light | 17,024 | 17,400 | 14,274 | 14,274 | 14,988 |
| 01-35-745-223 | Maintenance - Street Lights | 12,024 | 17,117 | 9,972 | 9,972 | 9,972 |
| 01-35-745-224 | Maintenance - Traffic Signals | 1,168 | 1,454 | 2,662 | 2,662 | 2,928 |
| * TOTAL | Contractual Services | 30,216 | 35,971 | 26,908 | 26,908 | 27,888 |
| ** TOTAL | Public Works-Street Lighting | 30,216 | 35,971 | 26,908 | 26,908 | 27,888 |
| | Public Works-Storm Water Improvements Contractual Services | | | | | |
| 01-35-750-286 | Jet Cleaning Culvert | 6,816 | 21,537 | 15,000 | 7,500 | 7,500 |
| 01-35-750-289 | Site Improvements - Ditching | 9,300 | 9,259 | 30,000 | 20,000 | 20,000 |
| 01-35-750-290 | Equipment Rental | - | 718 | 1,000 | 1,000 | 1,000 |
| * TOTAL | Contractual Services | 16,116 | 31,514 | 46,000 | 28,500 | 28,500 |

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------|---------------------------------------|-----------------|-----------------|--------------------------|---------------------------|--------------------------|
| | Supplies & Materials | | | | | |
| 01-35-750-328 | Street & Row Maintenance | 26,129 | 42,837 | 48,600 | 48,600 | 48,600 |
| 01-35-750-329 | Maintenance - Saw Mill Creek | - | - | 1,000 | 500 | 500 |
| 01-35-750-338 | Tree Maintenance | 28,686 | 36,229 | 52,952 | 32,952 | 45,009 |
| 01-35-750-381 | Storm Water Improvements Mat | 7,481 | 6,127 | 9,750 | 9,750 | 9,750 |
| * TOTAL | Supplies & Materials | 62,296 | 85,193 | 112,302 | 91,802 | 103,859 |
| ** TOTAL | Public Works-Storm Water Improvements | 78,412 | 116,706 | 158,302 | 120,302 | 132,359 |
| | E X P E N S E S | | | | | |
| | Public Works-Street Maintenance | | | | | |
| | Contractual Services | | | | | |
| 01-35-755-279 | Trash Removal | 2,711 | 2,208 | 2,500 | 2,500 | 2,125 |
| 01-35-755-281 | Route 83 Beautification | 27,304 | 27,195 | 28,206 | 28,206 | 28,206 |
| 01-35-755-282 | Reimb. Exp. - Construction | 750 | - | 1,000 | 1,000 | 1,000 |
| 01-35-755-283 | Reimb. Exp. - Other | 9,954 | 11,569 | 5,120 | 5,120 | 5,120 |
| 01-35-755-284 | Reimb. Exp. - Brush Pick-Up | 16,819 | 20,729 | 22,440 | 16,380 | 22,000 |
| 01-35-755-290 | Equipment Rental | 1,814 | 184 | 1,500 | 1,500 | 1,000 |
| * TOTAL | Contractual Services | 59,352 | 61,884 | 60,766 | 54,706 | 59,451 |
| | Supplies & Materials | | | | | |
| 01-35-755-328 | St & Row Maintenance Other | 10,393 | 19,955 | 20,800 | 20,800 | 20,800 |
| 01-35-755-331 | Operating Supplies - Rock Salt | 44,428 | 99,228 | 68,000 | 100,000 | 36,000 |
| 01-35-755-332 | J.U.L.I.E. | 1,354 | 1,021 | 1,072 | 1,072 | 1,125 |
| 01-35-755-333 | Road Signs | 5,687 | 6,381 | 6,120 | 6,120 | 5,508 |
| * TOTAL | Supplies & Materials | 61,861 | 126,585 | 95,992 | 127,992 | 63,433 |
| | Equipment | | | | | |
| 01-35-755-401 | Operating Equipment | 979 | 1,626 | 1,500 | 1,500 | 1,500 |
| * TOTAL | Equipment Office | 979 | 1,626 | 1,500 | 1,500 | 1,500 |
| ** TOTAL | Public Works-Street Maintenance | 122,192 | 190,095 | 158,258 | 184,198 | 124,384 |
| | Nuisance Control | | | | | |
| | Contractual Services | | | | | |
| 01-35-760-258 | Pest Control | - | - | - | - | - |
| * TOTAL | Contractual Services | - | - | - | - | - |
| ** TOTAL | Health-Nuisance Control | - | - | - | - | - |
| | Health-Mosquito Abatement | | | | | |
| | Contractual Services | | | | | |
| 01-35-760-259 | Mosquito Abatement | 27,278 | 28,642 | 30,231 | 27,278 | 30,231 |
| * TOTAL | Contractual Services | 27,278 | 28,642 | 30,231 | 27,278 | 30,231 |
| ** TOTAL | Health-Mosquito Abatement | 27,278 | 28,642 | 30,231 | 27,278 | 30,231 |
| *** TOTAL | Total Nuisance Control | 27,278 | 28,642 | 30,231 | 27,278 | 30,231 |
| | Public Works-Capital Improvements | | | | | |
| | Capital Expenditures | | | | | |
| 01-35-765-625 | Vehicles - New & Other | - | 23,761 | - | - | - |
| 01-35-765-626 | Equipment - Loader | - | - | - | - | - |
| 01-35-765-640 | Village Entry Signs | - | - | 70,000 | - | - |
| 01-35-765-641 | EDP Equipment | 865 | 865 | 866 | 866 | 620 |
| 01-35-765-642 | Furniture & Office Equipment | - | - | - | - | - |
| 01-35-765-684 | Street Maintenance Contract | - | - | - | - | - |
| 01-35-765-685 | Street Improvements | - | 24,553 | - | - | - |
| * TOTAL | Capital Expenditures | 865 | 49,178 | 70,866 | 866 | 620 |
| ** TOTAL | Public Works-Capital Improvements | 865 | 49,178 | 70,866 | 866 | 620 |

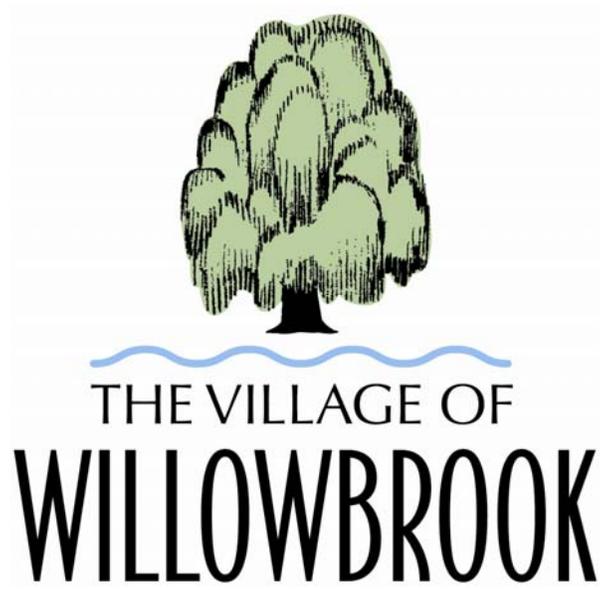
**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|----------------------------|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | Public Works Contingencies | | | | | |
| | Contingencies | | | | | |
| 01-35-770-799 | Contingencies | - | - | - | - | - |
| * TOTAL | Contingencies | - | - | - | - | - |
| ** TOTAL | Public Works Contingencies | - | - | - | - | - |
| *** TOTAL | Total - Public Works | 666,158 | 827,645 | 853,753 | 765,044 | 711,027 |

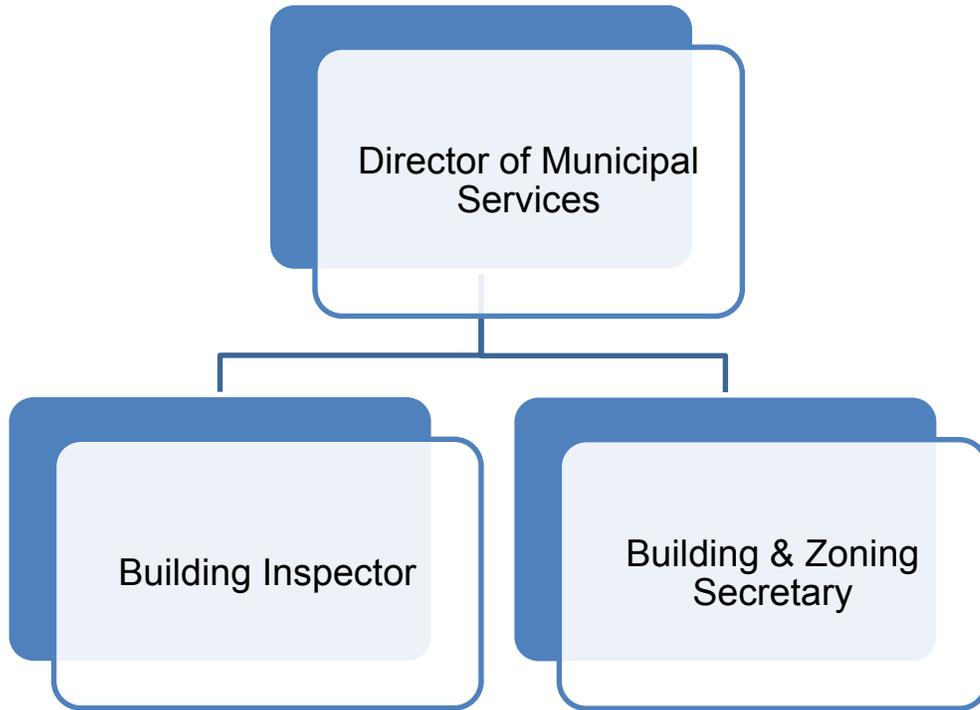
Difference from Budget 09-10 to Proposed 10-11: -16.72%

Difference from Budget 09-10 to Estimated 09-10: -10.39%

Difference from Estimated 09-10 to Proposed 10-11: -7.06%



VILLAGE OF WILLOWBROOK
Building & Zoning
ORGANIZATION CHART 2010



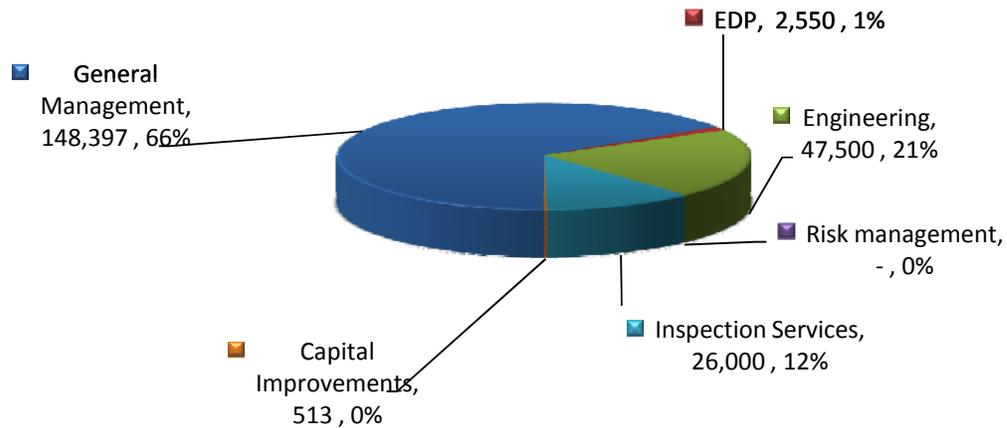
*Oversees Public Works and Building & Zoning

The mission statement of the Public Works Division of the Public Services Department is to effectively and efficiently deliver public works services to residents and businesses in order to enhance the living and working environment of the community. This mission is met by the construction, planning, ongoing maintenance, and supervision of all public property including streets, parks, parkways, trees and plantings, sidewalks, municipal buildings, vehicles and equipment, public drainage systems, collection and disposal of garbage and refuse.

**Building & Zoning Budget
Fiscal Year 2010-2011**

| <u>Program</u> | <u>Description</u> | <u>FY 2009-10 Budget</u> | <u>FY 2010-11 Budget</u> |
|----------------|---------------------------|------------------------------|------------------------------|
| 810 | General Management | 152,590 | 148,397 |
| 815 | EDP | 2,800 | 2,550 |
| 820 | Engineering | 76,821 | 47,500 |
| 825 | Risk management | - | - |
| 830 | Inspection Services | 37,313 | 26,000 |
| 835 | Capital Improvements | 863 | 513 |
| 840 | Contingencies | - | - |
| | Total | \$270,387 | \$224,960 |
| | Percent Difference | | -16.80% |

**BUILDING & ZONING DEPARTMENT
FY 2010-11 BUDGET**



Building & Zoning Department

FY 2010-11 Goals and Objectives

1. Comprehensive Update of the Village Building Code:
 - Complete drafting local amendments to the International Building Code/2009 Edition.
 - Adopt new Building Code using ICC/2009 model code
2. Continue to utilize a third-party Building Code Consulting firm to complete building permit plan reviews and provide field inspection support when necessary.
3. Transition to the new Illinois OSFM elevator inspection program as a result of passage of the Illinois Elevator Safety Act.

FY 2009-10 Goals and Accomplishments

1. Substantial progress was made on drafting local amendments to the model code.
2. National Flood Insurance Program (NFIP) Community Rating System (CRS) program was continued. Village received a Class 8 rating as a result of an ISO audit of the program.
4. The Village Code Enforcement Program was completed.

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|--------------------------------------|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | Building & Zoning-General Management | | | | | |
| | Personnel Services | | | | | |
| 01-40-810-101 | Salaries - Permanent Employees | 57,866 | 62,277 | 63,702 | 63,702 | 63,702 |
| 01-40-810-102 | Overtime | 22,132 | 2,237 | 10,000 | 5,000 | 5,000 |
| 01-40-810-104 | Part Time Clerical | - | - | - | - | - |
| 01-40-810-126 | Salaries - Clerical | 31,932 | 22,719 | 22,679 | 23,705 | 23,705 |
| 01-40-810-141 | Employee Benefits - Medical | 24,883 | 19,407 | 22,258 | 22,258 | 24,457 |
| 01-40-810-144 | Employee Benefits - Unemployment | 287 | 114 | 162 | 162 | 162 |
| 01-40-810-147 | Employee Benefits - Medicare | 1,587 | 1,239 | 1,398 | 1,398 | 1,398 |
| 01-40-810-151 | I M R F | 13,937 | 11,536 | 13,260 | 13,260 | 15,407 |
| 01-40-810-161 | Social Security FICA | 6,788 | 5,300 | 5,976 | 5,976 | 5,976 |
| * TOTAL | Personnel Services | 159,413 | 124,828 | 139,435 | 135,461 | 139,807 |
| | Contractual Services | | | | | |
| 01-40-810-201 | Telephones | 2,294 | 1,830 | 2,520 | 1,890 | 1,890 |
| 01-40-810-231 | Rental - Storage | - | - | - | - | - |
| 01-40-810-236 | Radio Paging Systems | - | - | - | - | - |
| * TOTAL | Contractual Services | 2,294 | 1,830 | 2,520 | 1,890 | 1,890 |
| | Supplies & Materials | | | | | |
| 01-40-810-301 | Office Supplies | 782 | 791 | 910 | 500 | 500 |
| 01-40-810-302 | Printing & Publishing | 1,470 | 511 | 1,000 | 500 | 500 |
| 01-40-810-303 | Gas-Oil-Wash-Mileage | 1,530 | 1,025 | 1,825 | 1,000 | 1,000 |
| 01-40-810-304 | Schools Conference Travel | 3,242 | 3,400 | 3,000 | 3,000 | 2,500 |
| 01-40-810-307 | Fees Dues Subscriptions | 378 | 415 | 1,000 | 500 | 500 |
| 01-40-810-311 | Postage & Meter Rent | 771 | 401 | 800 | 400 | 400 |
| 01-40-810-335 | Camera Supplies | 11 | 42 | 100 | 100 | - |
| * TOTAL | Supplies & Materials | 8,183 | 6,585 | 8,635 | 6,000 | 5,400 |
| | Equipment-Office | | | | | |
| 01-40-810-401 | Operating Equipment | 147 | 676 | 500 | 500 | 300 |
| 01-40-810-409 | Maintenance - Vehicles | 566 | 26 | 1,500 | 1,000 | 1,000 |
| 01-40-810-411 | Maintenance - Radio Equip | - | - | - | - | - |
| * TOTAL | Equipment-Office | 713 | 702 | 2,000 | 1,500 | 1,300 |
| ** TOTAL | Building & Zoning-General Management | 170,603 | 133,946 | 152,590 | 144,851 | 148,397 |
| | Building & Zoning EDP | | | | | |
| | Contractual Services | | | | | |
| 01-40-815-212 | EDP Software | - | - | 750 | 750 | 500 |
| 01-40-815-263 | EDP Equipment Maintenance | 72 | - | 250 | 250 | 250 |
| * TOTAL | Contractual Services | 72 | - | 1,000 | 1,000 | 750 |
| | Supplies & Materials | | | | | |
| 01-40-815-305 | EDP Personal Training | - | - | 300 | 300 | 500 |
| 01-40-815-306 | Consulting Services | - | - | 1,000 | 1,000 | 1,000 |
| * TOTAL | Supplies & Materials | - | - | 1,300 | 1,300 | 1,500 |
| | Equipment | | | | | |
| 01-40-815-401 | EDP Operating Equipment | 190 | 291 | 500 | 500 | 300 |
| * TOTAL | Operating Equipment | 190 | 291 | 500 | 500 | 300 |
| ** TOTAL | Building & Zoning EDP | 261 | 291 | 2,800 | 2,800 | 2,550 |

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|--|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | Building & Zoning Engineering Contractual Services | | | | | |
| 01-40-820-245 | Fees - Engineering | 20,890 | 1,580 | 12,000 | 8,000 | 8,000 |
| 01-40-820-246 | Fees - Drainage Engineer | 10,244 | 7,297 | 12,000 | 8,000 | 8,000 |
| 01-40-820-247 | Reimb. Exp. - Engineering | - | 1,445 | 3,960 | 2,000 | 2,000 |
| 01-40-820-254 | Plan Review - Engineer | 14,428 | 7,437 | 11,661 | 6,000 | 6,000 |
| 01-40-820-255 | Plan Review - Structural | 2,592 | 10,230 | 7,200 | 5,000 | 5,000 |
| 01-40-820-257 | Plan Review - Planner | 5,180 | - | - | - | - |
| 01-40-820-258 | Plan Review - Building Code | 72,244 | 14,588 | 15,000 | 12,500 | 12,500 |
| 01-40-820-259 | Plan Review - Drainage Engineer | 15,178 | 17,658 | 15,000 | 6,000 | 6,000 |
| * TOTAL | Contractual Services | 140,757 | 60,234 | 76,821 | 47,500 | 47,500 |
| ** TOTAL | Building & Zoning Engineering | 140,757 | 60,234 | 76,821 | 47,500 | 47,500 |
| | Building & Zoning Risk Management Contractual Services | | | | | |
| 01-40-825-273 | Self Insurance - Deductible | - | - | - | - | - |
| * TOTAL | Contractual Services | - | - | - | - | - |
| ** TOTAL | Building & Zoning Risk Management | - | - | - | - | - |
| | Building & Zoning Inspection Services Personnel Services | | | | | |
| 01-40-830-109 | Part Time Inspector | 34,597 | 17,142 | 18,750 | 10,000 | 10,000 |
| 01-40-830-115 | Plumbing Inspection | 15,880 | 8,640 | 6,563 | 4,000 | 4,000 |
| 01-40-830-117 | Elevator Inspection | 6,330 | 5,207 | 5,000 | 7,000 | 7,000 |
| 01-40-830-119 | Code Enforcement Inspection | 12,151 | 4,852 | 7,000 | 5,000 | 5,000 |
| * TOTAL | Personnel Services | 68,958 | 35,841 | 37,313 | 26,000 | 26,000 |
| ** TOTAL | Building & Zoning Inspection Services | 68,958 | 35,841 | 37,313 | 26,000 | 26,000 |
| | Building & Zoning Capital Improvements Capital Expenditures | | | | | |
| 01-40-835-611 | Furniture & Office Equipment | - | - | - | - | - |
| 01-40-835-625 | Vehicles - New & Other | - | - | - | - | - |
| 01-40-835-641 | EDP New Equipment | 883 | 883 | 863 | 863 | 513 |
| * TOTAL | Capital Expenditures | 883 | 883 | 863 | 863 | 513 |
| ** TOTAL | Building & Zoning Capital Improvements | 883 | 883 | 863 | 863 | 513 |
| | Building & Zoning Contingencies Contingencies | | | | | |
| 01-40-840-799 | Contingencies | - | - | - | - | - |
| * TOTAL | Contingencies | - | - | - | - | - |
| ** TOTAL | Building & Zoning Contingencies | - | - | - | - | - |
| *** TOTAL | Total- Building & Zoning | 381,462 | 231,195 | 270,387 | 222,014 | 224,960 |

Difference from Budget 09-10 to Proposed 10-11: -16.80%

Difference from Budget 09-10 to Estimated 09-10: -17.89%

Difference from Estimated 09-10 to Proposed 10-11: 1.33%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

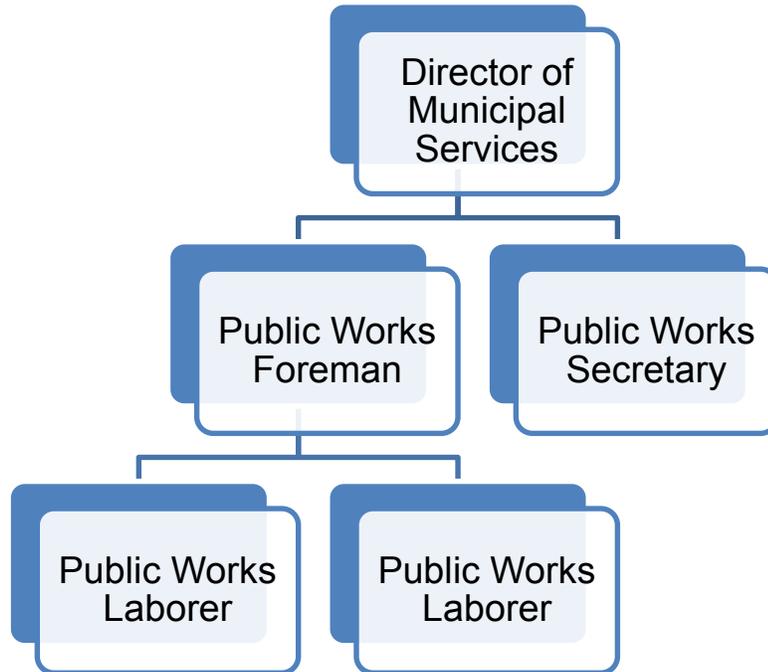
| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|--|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | Plan Commission-Administration | | | | | |
| | Personnel Services | | | | | |
| 01-45-845-104 | Part Time - Clerical | - | - | - | - | - |
| 01-45-845-106 | Intern | - | - | - | - | - |
| 01-45-845-118 | Compensation - Plan Commission | - | - | - | - | - |
| 01-45-845-126 | Salaries - Clerical | 11,343 | - | - | - | - |
| 01-45-845-144 | Employee Benefits - Unemployment | - | - | - | - | - |
| 01-45-845-147 | Employee Benefits - Medicare | 157 | - | - | - | - |
| 01-45-845-151 | I M R F | 1,410 | - | - | - | - |
| 01-45-845-161 | Social Security FICA | 673 | - | - | - | - |
| * TOTAL | Personnel Services | 13,583 | - | - | - | - |
| | Contractual Services | | | | | |
| 01-45-846-247 | Fees - Planner | - | - | - | - | - |
| * TOTAL | Contractual Totals | - | - | - | - | - |
| | Supplies & Materials | | | | | |
| 01-45-846-301 | Office Supplies | 97 | - | - | - | - |
| 01-45-846-304 | Schools Conferences Travel | 2,336 | - | - | - | - |
| 01-45-846-307 | Fees Dues Subscriptions | 690 | - | - | - | - |
| * TOTAL | Supplies & Materials | 3,123 | - | - | - | - |
| ** TOTAL | Plan Commission-Administration | 16,706 | - | - | - | - |
| | Plan Commission-Hearing Administration | | | | | |
| | Contractual Services | | | | | |
| 01-45-847-229 | Rent - Meeting Room | - | - | - | - | - |
| 01-45-847-243 | Fees - Traffic Consultant | 1,926 | - | - | - | - |
| 01-45-847-245 | Fees - Engineering | 16,979 | - | - | - | - |
| 01-45-847-247 | Fees-Planner-Hearing | - | - | - | - | - |
| 01-45-847-248 | Fees - Court Report | 1,915 | - | - | - | - |
| * TOTAL | Contractual Services | 20,819 | - | - | - | - |
| | Supplies & Materials | | | | | |
| 01-45-847-302 | Printing & Publishing | 3,632 | - | - | - | - |
| 01-45-847-311 | Postage & Meter Rent | 906 | - | - | - | - |
| * TOTAL | Supplies & Materials | 4,537 | - | - | - | - |
| ** TOTAL | Plan Commission-Hearing Administration | 25,356 | - | - | - | - |
| | Plan Commission-Planning | | | | | |
| | Contractual Services Planning | | | | | |
| 01-45-848-243 | Fees - Traffic Consultant | 409 | - | - | - | - |
| 01-45-848-245 | Fees - Engineering | 942 | - | - | - | - |
| 01-45-848-247 | Fees - Planner | - | - | - | - | - |
| * TOTAL | Contractual Services | 1,350 | - | - | - | - |
| ** TOTAL | Plan Commission-Planning | 1,350 | - | - | - | - |
| | Plan Commission Contingencies | | | | | |
| | Contingencies | | | | | |
| 01-45-849-799 | Contingencies | - | - | - | - | - |
| * TOTAL | Contingencies | - | - | - | - | - |
| ** TOTAL | Plan Commission Contingencies | - | - | - | - | - |
| *** TOTAL | Total - Plan Commission | 43,412 | - | - | - | - |

Difference from Budget 09-10 to Proposed 10-11: #DIV/0!

Difference from Budget 09-10 to Estimated 09-10: #DIV/0!

Difference from Estimated 09-10 to Proposed 10-11: #DIV/0!

Village of Willowbrook
Water Department
ORGANIZATION CHART 2010

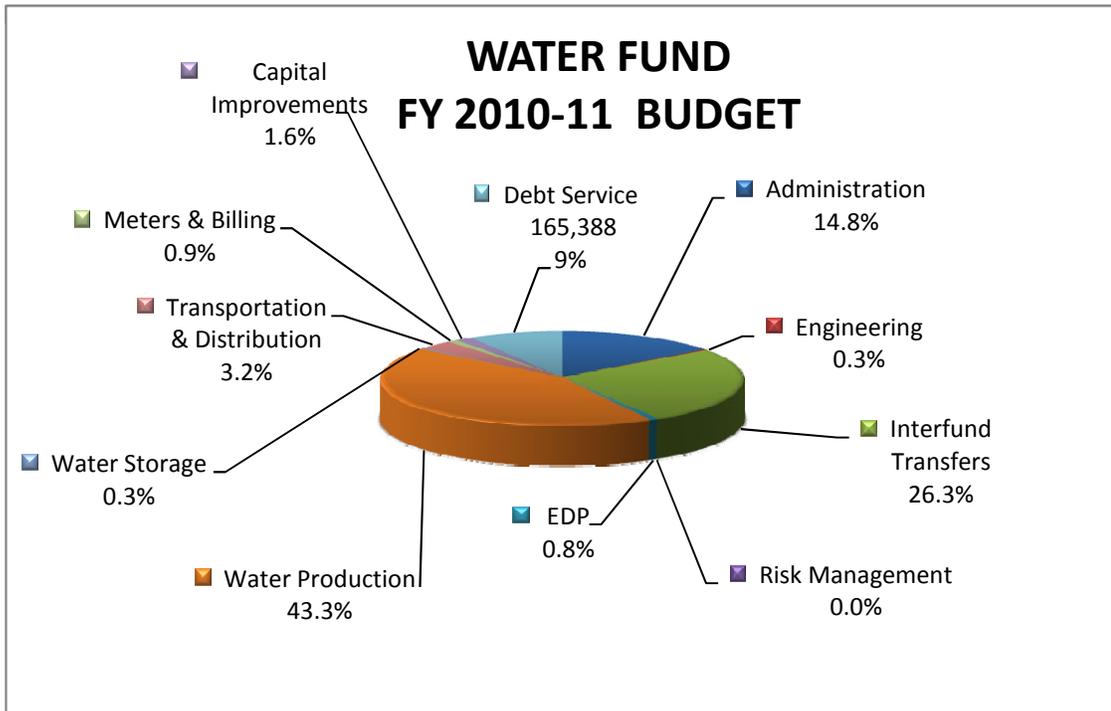


*Oversees Public Works and Building & Zoning

The mission statement of the Water Division of the Public Services Department is to effectively and efficiently deliver public works services to residents and businesses in order to enhance the living and working environment of the community. This mission is met by the construction, planning, ongoing maintenance, and supervision of all public property for the water distribution system.

**Village of Willowbrook
Water Fund
Fiscal Year 2010-11**

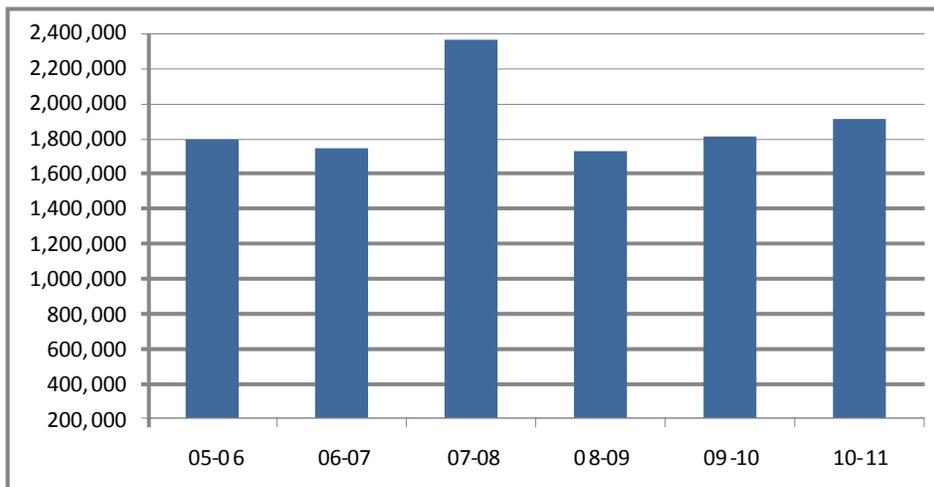
| <u>Program</u> | <u>Description</u> | <u>FY 2009-10 Budget</u> | <u>FY 2010-11 Budget</u> |
|----------------|-------------------------------|------------------------------|------------------------------|
| 401 | Administration | 274,716 | 282,594 |
| 405 | Engineering | 5,150 | 5,150 |
| 410 | Interfund Transfers | 491,496 | 501,636 |
| 415 | Risk Management | - | - |
| 417 | EDP | 15,375 | 14,650 |
| 420 | Water Production | 713,408 | 826,478 |
| 425 | Water Storage | 4,300 | 5,750 |
| 430 | Transportation & Distribution | 83,755 | 62,005 |
| 435 | Meters & Billing | 17,610 | 17,110 |
| 440 | Capital Improvements | 37,790 | 29,805 |
| 449 | Contingencies-Debt Service | 167,549 | 164,240 |
| Total | Water Fund | 1,811,149 | \$1,909,418 |
| | Percent Difference | | 5.43% |



WATER FUND

The Water Fund accounts for the costs associated with purchasing water from the DuPage Water Commission and distributing to all customers within the Village, maintaining and improving water distribution system and storage facilities and providing for the reading, installation, and testing of water meters.

WATER FUND EXPENDITURE HISTORY



The chart above illustrates the consistency of expenditures in the Village's Water Fund. Generally any increases of magnitude relate to capital improvements of the system. In Fiscal Year 2007-08 the large increase was the result of a \$572,250 transfer to the Water Capital Improvements Fund. The transfer was a rebate from the DuPage Water Commission that was deposited in the Water Fund and then transferred to the Water Capital Improvements Fund.

The increase in expenditures is a result of a 17% increase in cost of purchased water supplied by the DuPage Water Commission. For the first time since 2001 the Village will be increasing its own water rates to cover the cost of the price increase and to continue to maintain the system. The Village water rates will increase 20% effective May 1, 2010.

Water Fund

FY 2010-11 Goals and Objectives

1. Design and publish the 2010 (2009 Monitoring year) Consumer Confidence Report (CCR) and mail to all water consumers prior to July 1, 2010, as required by the USEPA.
2. Replace six (6) obsolete Traverse City brand fire hydrants with new East Jordan models.
3. Complete repairs to the Village water distribution system as required.

FY 2009-2010 Goals and Accomplishments

1. Replaced four (4) obsolete Traverse City brand fire hydrants with new East Jordan models to ensure their proper operation.
2. Revised the Consumer Confidence Report (CCR) and mailed hardcopies to all water consumers prior to the USEPA deadline.
3. Finalized the construction of the new public works facility and made all required payments of associated invoices, after punchlist items were completed, to close out the project.
4. Completed the construction of the new \$1.8 million public works facility. Construction began in Fall of 2008, and was completed in June of 2009.

**Village of Willowbrook
Water Fund**

| | Actual 07-08 | Actual 08-09 | Budget 09-10 | Estimated 09-10 | Proposed 10-11 |
|-------------------|-----------------|-----------------|-----------------|--------------------|-------------------|
| Revenues | 2,075,061 | 1,718,515 | 1,825,240 | 1,651,190 | 1,953,105 |
| Expenditures | 2,366,904 | 1,746,712 | 1,811,149 | 1,675,819 | 1,909,418 |
| Surplus (Deficit) | (\$291,844) | (\$28,196) | \$14,091 | (\$24,629) | \$43,687 |

Water Fund

| | Actual 07-08 | Actual 08-09 | Budget 09-10 | Estimated 09-10 | Proposed 10-11 |
|-------------------|-----------------|-----------------|-----------------|--------------------|-------------------|
| Revenues | 2,075,061 | 1,718,515 | 1,825,240 | 1,651,190 | 1,953,105 |
| Operating Expense | 2,330,001 | 1,678,091 | 1,773,359 | 1,649,319 | 1,879,613 |
| Operating Surplus | (\$254,941) | \$40,424 | \$51,881 | \$1,871 | \$73,492 |
| Capital Budget | 36,903 | 68,620 | 37,790 | 26,500 | 29,805 |
| Net Surplus | (\$291,844) | (\$28,196) | \$14,091 | (\$24,629) | \$43,687 |

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|------------------------------------|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | WATER FUND | | | | | |
| | REVENUES | | | | | |
| | Operating Revenue | | | | | |
| | Charges & Fees | | | | | |
| 02-310-712 | Water Sales | 1,787,957 | 1,636,100 | 1,800,000 | 1,635,300 | 1,931,868 |
| 02-310-714 | Water Meter Sales | 16,021 | 1,963 | 3,900 | 1,050 | 1,100 |
| 02-310-716 | Water Meter Read Sales | 4,750 | 5,509 | 5,000 | 6,588 | 6,588 |
| 02-310-717 | Other Revenue | 153,448 | 1,128 | 1,340 | 852 | 852 |
| 02-310-719 | Transfer From Capital Project Fund | - | - | - | - | - |
| 02-310-720 | Transfer From Water Cap Fund | 55,509 | 63,194 | - | - | - |
| * TOTAL | Charges & Fees | 2,017,685 | 1,707,893 | 1,810,240 | 1,643,790 | 1,940,408 |
| ** TOTAL | Operating Revenue | 2,017,685 | 1,707,893 | 1,810,240 | 1,643,790 | 1,940,408 |
| | Non-Operating Revenue | | | | | |
| 02-320-108 | Interest Income | 25,500 | 7,622 | 8,700 | 6,200 | 11,197 |
| 02-320-109 | Changes In Market Value | - | - | - | - | - |
| 02-320-112 | Contributed Revenues | - | - | - | - | - |
| * TOTAL | Other Income | 25,500 | 7,622 | 8,700 | 6,200 | 11,197 |
| | Charges & Fees | | | | | |
| 02-320-713 | Water Connection Fees | 31,875 | 3,000 | 6,300 | 1,200 | 1,500 |
| * TOTAL | Charges & Fees | 31,875 | 3,000 | 6,300 | 1,200 | 1,500 |
| ** TOTAL | Non-Operating Revenue | 57,375 | 10,622 | 15,000 | 7,400 | 12,697 |
| *** TOTAL | Water Fund Revenues | 2,075,061 | 1,718,515 | 1,825,240 | 1,651,190 | 1,953,105 |

Difference from Budget 09-10 to Proposed 10-11: 7.01%

Difference from Budget 09-10 to Estimated 09-10: -9.54%

Difference from Estimated 09-10 to Proposed 10-11: 18.28%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|--|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | Water Fund | | | | | |
| | EXPENSES | | | | | |
| | Personal Services | | | | | |
| 02-50-401-101 | Salaries - Permanent Employees | 127,493 | 132,446 | 130,640 | 130,640 | 130,640 |
| 02-50-401-102 | Overtime | 26,797 | 24,847 | 27,900 | 27,900 | 27,900 |
| 02-50-401-103 | Part Time - Labor | 2,894 | 6,723 | 8,000 | 8,000 | 8,000 |
| 02-50-401-126 | Salaries - Clerical | 22,971 | 25,635 | 24,970 | 24,970 | 24,970 |
| 02-50-401-141 | Employee Benefits - Medical | - | 16,588 | 11,955 | 11,955 | 20,175 |
| 02-50-401-144 | Employee Benefits - Unemployment | - | 265 | 270 | 270 | 270 |
| 02-50-401-147 | Employee Benefits - Medicare | - | 2,634 | 2,777 | 2,777 | 2,777 |
| 02-50-401-151 | I M R F | - | 24,296 | 25,245 | 25,245 | 30,597 |
| 02-50-401-161 | Social Security FICA | - | 11,264 | 11,874 | 11,874 | 11,874 |
| * TOTAL | Personal Services | 180,155 | 244,698 | 243,631 | 243,631 | 257,203 |
| | Contractual Services | | | | | |
| 02-50-401-201 | Phone - Telephones | 10,625 | 9,808 | 9,341 | 9,341 | 9,341 |
| 02-50-401-239 | Fees - Village Attorney | - | 414 | 1,500 | 1,000 | 1,000 |
| * TOTAL | Contractual Services | 10,625 | 10,222 | 10,841 | 10,341 | 10,341 |
| | Supplies & Materials | | | | | |
| 02-50-401-301 | Office Supplies | 307 | 483 | 1,490 | 2,200 | 1,490 |
| 02-50-401-302 | Printing & Publishing | 1,438 | 2,709 | 2,000 | 2,000 | 2,000 |
| 02-50-401-303 | Gas-Oil-Wash-Mileage | 6,251 | 4,988 | 3,060 | 3,320 | 3,060 |
| 02-50-401-304 | Schools Conference Travel | 1,085 | 227 | 2,500 | 1,500 | 1,500 |
| 02-50-401-306 | Reimburse Personal Expenses | 70 | 29 | 150 | 150 | 150 |
| 02-50-401-307 | Fees Dues Subscriptions | 1,186 | 1,298 | 1,000 | 750 | 750 |
| 02-50-401-311 | Postage & Meter Rent | 4,361 | 6,191 | 6,224 | 5,600 | 5,600 |
| * TOTAL | Supplies & Materials | 14,699 | 15,924 | 16,424 | 15,520 | 14,550 |
| | Equipment-Office | | | | | |
| 02-50-401-405 | Furniture & Office Equipment | 469 | - | 3,820 | - | 500 |
| * TOTAL | Equipment Office | 469 | - | 3,820 | - | 500 |
| ** TOTAL | Water Fund-Administration | 205,947 | 270,844 | 274,716 | 269,492 | 282,594 |
| | Water Fund-Engineering | | | | | |
| | Contractual Services | | | | | |
| 02-50-405-245 | Fees - Engineering | 6,062 | 5,017 | 5,150 | 5,150 | 5,150 |
| * TOTAL | Contractual Services | 6,062 | 5,017 | 5,150 | 5,150 | 5,150 |
| ** TOTAL | Water Fund-Engineering | 6,062 | 5,017 | 5,150 | 5,150 | 5,150 |
| | Water Fund-Interfund Transfers | | | | | |
| | Other Expenditures | | | | | |
| 02-50-410-501 | Reimburse General Corporate Fund | 468,355 | 407,000 | 427,282 | 427,282 | 416,418 |
| 02-50-410-505 | Transfer To Capital Project Fund | - | - | - | - | - |
| 02-50-410-506 | Transfer To Water Capital Improvement Fund | 716,218 | 93,221 | - | - | 34,100 |
| 02-50-410-507 | Transfer To 2008 Bond Fund | - | - | 64,214 | 62,214 | 51,118 |
| * TOTAL | Other Expenditures | 1,184,573 | 500,221 | 491,496 | 489,496 | 501,636 |
| ** TOTAL | Water Fund-Interfund Transfers | 1,184,573 | 500,221 | 491,496 | 489,496 | 501,636 |
| | Water Fund-Risk Management | | | | | |
| | Contractual Services | | | | | |
| 02-50-415-273 | Self Insurance - Deductible | 3,281 | - | - | - | - |
| * TOTAL | Contractual Services | 3,281 | - | - | - | - |
| ** TOTAL | Water Fund-Risk Management | 3,281 | - | - | - | - |
| | Water Fund EDP | | | | | |
| | Contractual Services | | | | | |
| 02-50-417-212 | EDP Software | 6,093 | 4,500 | 9,000 | 10,150 | 10,150 |

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|---|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| 02-50-417-263 | EDP Equipment Maintenance | 281 | 604 | 3,000 | 1,500 | 1,500 |
| * TOTAL | Contractual Services | 6,374 | 5,104 | 12,000 | 11,650 | 11,650 |
| | Supplies & Materials | | | | | |
| 02-50-417-305 | EDP Personal Training | 250 | 225 | 1,500 | 1,000 | 1,000 |
| * TOTAL | Supplies & Materials | 250 | 225 | 1,500 | 1,000 | 1,000 |
| | Equipment | | | | | |
| 02-50-417-401 | EDP Operating Equipment | 136 | 515 | 1,875 | 1,875 | 2,000 |
| * TOTAL | Operating Equipment | 136 | 515 | 1,875 | 1,875 | 2,000 |
| ** TOTAL | Water Fund EDP | 6,760 | 5,844 | 15,375 | 14,525 | 14,650 |
| | Water Fund-Water Production | | | | | |
| | Contractual Services | | | | | |
| 02-50-420-206 | Energy - Electric Pump | 16,008 | 19,642 | 8,540 | 20,000 | 20,000 |
| 02-50-420-294 | Landscape - Well 1&3 | - | - | - | - | 500 |
| 02-50-420-297 | Landscaping-Standpipe | 2,268 | 1,163 | 1,560 | 1,000 | 500 |
| * TOTAL | Contractual Services | 18,276 | 20,805 | 10,100 | 21,000 | 21,000 |
| | Supplies & Materials | | | | | |
| 02-50-420-361 | Chemicals | 1,065 | 1,417 | 2,430 | 920 | 1,000 |
| 02-50-420-362 | Sampling Analysis | 2,668 | 3,282 | 2,678 | 1,350 | 2,678 |
| * TOTAL | Supplies & Materials | 3,733 | 4,699 | 5,108 | 2,270 | 3,678 |
| | Equipment-Office | | | | | |
| 02-50-420-488 | Maintenance - Pumps & Well 3 | - | - | 500 | 500 | 500 |
| 02-50-420-491 | Pump Inspection Repair Maintain Standpipe | - | 585 | 500 | 500 | 500 |
| * TOTAL | Equipment-Office | - | 585 | 1,000 | 1,000 | 1,000 |
| | Other Expenditures | | | | | |
| 02-50-420-575 | Purchase Of Water | 532,687 | 531,930 | 697,200 | 591,800 | 800,800 |
| * TOTAL | Other Expenditures | 532,687 | 531,930 | 697,200 | 591,800 | 800,800 |
| ** TOTAL | Water Fund-Water Production | 554,695 | 558,019 | 713,408 | 616,070 | 826,478 |
| | Water Fund-Water Storage | | | | | |
| | Equipment-Office | | | | | |
| 02-50-425-471 | Material & Supplies - L.H.V. | - | - | - | - | - |
| 02-50-425-472 | Mat&Sup - Willowbrook Executive Plaza | 625 | - | - | - | - |
| 02-50-425-473 | W H R&M - L.H.V. | 99 | 2,755 | 500 | 500 | 500 |
| 02-50-425-474 | W H R&M - Willowbrook Executive Plaza | 625 | 2,505 | 500 | 500 | 500 |
| 02-50-425-475 | Materials, Supplies, Standpipe, Pumphouse | 1,341 | 1,702 | 1,500 | 1,750 | 1,750 |
| 02-50-425-485 | Repair, Maintenance-Standpipe, Pumphouse | 2,623 | 5,059 | 1,800 | 3,000 | 3,000 |
| * TOTAL | Equipment-Office | 5,312 | 12,021 | 4,300 | 5,750 | 5,750 |
| ** TOTAL | Water Fund-Water Storage | 5,312 | 12,021 | 4,300 | 5,750 | 5,750 |
| | Water Fund-Transportation & Distribution | | | | | |
| | Contractual Services | | | | | |
| 02-50-430-276 | Leak Surveys | 3,665 | 2,555 | 4,250 | 3,000 | 3,000 |
| 02-50-430-277 | Water Distribution Repair-Maintenance | 62,549 | 62,399 | 67,500 | 50,000 | 50,000 |
| 02-50-430-299 | Landscape - Other | 1,736 | - | 3,500 | 3,500 | 3,500 |
| * TOTAL | Contractual Services | 67,950 | 64,954 | 75,250 | 56,500 | 56,500 |
| | Capital Equipment | | | | | |
| 02-50-430-401 | Operating Equipment | - | 23 | 1,480 | 1,480 | 1,480 |
| 02-50-430-425 | J. U. L. I. E. Maintenance & Supply | - | - | 500 | 500 | 500 |
| 02-50-430-435 | Equipment Rental | - | - | 525 | 525 | 525 |
| 02-50-430-476 | Material & Supplies - Distribution System | 199 | 869 | 6,000 | 3,000 | 3,000 |
| * TOTAL | Equipment-Office | 199 | 892 | 8,505 | 5,505 | 5,505 |

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|--|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| ** TOTAL | Water Fund-Transportation & Distribution | 68,149 | 65,846 | 83,755 | 62,005 | 62,005 |
| | Water Fund-Meters & Billing | | | | | |
| | Contractual Services | | | | | |
| 02-50-435-278 | Meters Flow Testing | 218 | 327 | 1,000 | 500 | 500 |
| * TOTAL | Contractual Services | 218 | 327 | 1,000 | 500 | 500 |
| | Equipment-Office | | | | | |
| 02-50-435-461 | New - Metering Equipment | 36,549 | 2,523 | 12,600 | 12,600 | 12,600 |
| 02-50-435-462 | Meter Replacement | - | - | 2,000 | 2,000 | 2,000 |
| 02-50-435-463 | Maintenance - Meter Equipment | - | - | 2,010 | 2,010 | 2,010 |
| * TOTAL | Equipment-Office | 36,549 | 2,523 | 16,610 | 16,610 | 16,610 |
| ** TOTAL | Water Fund-Meters & Billing | 36,767 | 2,850 | 17,610 | 17,110 | 17,110 |
| | Water Fund-Capital Improvements | | | | | |
| | Capital Expenditures | | | | | |
| 02-50-440-626 | Vehicles - New & Other | - | - | - | - | - |
| 02-50-440-643 | Painting - Tank Washing/Hydrants | - | 40,000 | - | - | - |
| 02-50-440-692 | Pressure Adjusting Station-Door Replacemnt | - | - | - | - | 4,000 |
| 02-50-440-694 | Distribution System Replacement | 35,615 | 27,332 | 35,000 | 25,000 | 25,000 |
| 02-50-440-695 | EDP | 1,288 | 1,288 | 2,790 | 1,500 | 805 |
| 02-50-440-696 | Water Main Extension | - | - | - | - | - |
| * TOTAL | Capital Expenditures | 36,903 | 68,620 | 37,790 | 26,500 | 29,805 |
| ** TOTAL | Water Fund-Capital Improvements | 36,903 | 68,620 | 37,790 | 26,500 | 29,805 |
| | Water Fund Contingencies | | | | | |
| | Contingencies | | | | | |
| 02-50-449-101 | Depreciation Expense | 231,214 | 237,688 | - | - | - |
| 02-50-449-102 | Interest Expense | 25,069 | 17,570 | 12,549 | 12,549 | 4,240 |
| 02-50-449-103 | Bond Issuance Costs | 2,172 | 2,172 | - | 2,172 | - |
| 02-50-449-104 | Bond Principal Expense | - | - | 155,000 | 155,000 | 160,000 |
| 02-50-449-799 | Contingencies | - | - | - | - | - |
| * TOTAL | Contingencies | 258,455 | 257,430 | 167,549 | 169,721 | 164,240 |
| ** TOTAL | Water Fund Contingencies | 258,455 | 257,430 | 167,549 | 169,721 | 164,240 |
| *** TOTAL | Total Water Fund | 2,366,904 | 1,746,712 | 1,811,149 | 1,675,819 | 1,909,418 |

Difference from Budget 09-10 to Proposed 10-11: 5.43%

Difference from Budget 09-10 to Estimated 09-10: -7.47%

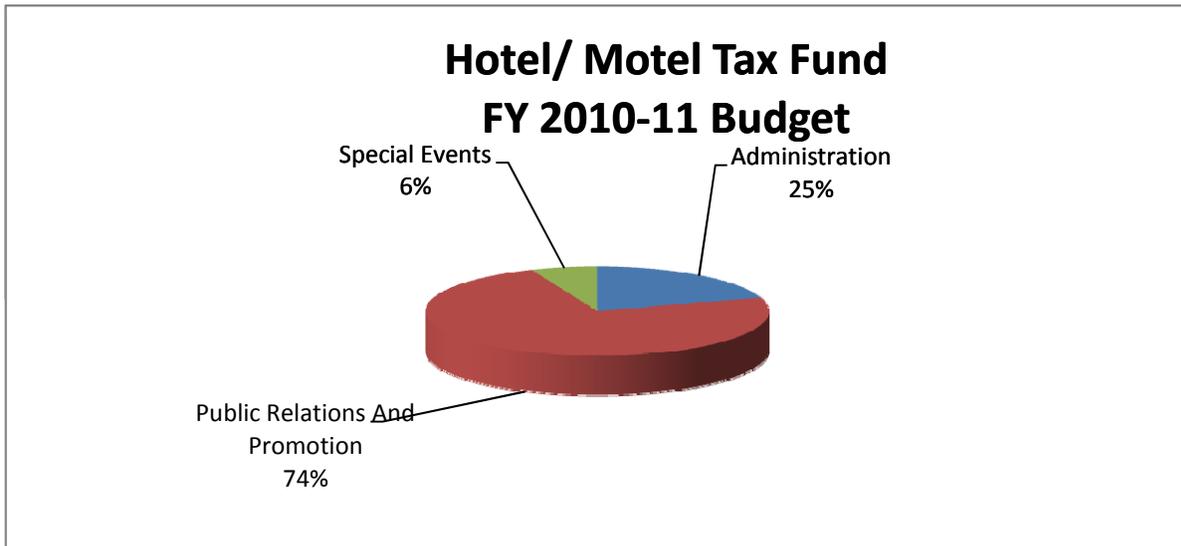
Difference from Estimated 09-10 to Proposed 10-11: 13.94%

02-410-501
FOR SERVICES FISCAL YEAR 2010-11

| ACCOUNT # | DESCRIPTION | TOTAL | % | PROPOSED |
|----------------------------------|-----------------------------------|-----------|----|----------|
| VILLAGE BOARD & CLERK | | | | |
| 01-05-410 (101-161) | SALARIES - BOARD & CLERK | 27,504 | 10 | 2,750 |
| ADMINISTRATION | | | | |
| 01-10-455-101-161 | SALARIES & BENEFITS ADMIN | 195,246 | 25 | 48,812 |
| 01-10-455-201 | TELEPHONE | 11,100 | 10 | 1,110 |
| 01-10-455-231 | RENT | 0 | 10 | 0 |
| 01-10-455-266 | CODIFICATION OF ORDINANCES | 5,000 | 10 | 500 |
| 01-10-455-301 | OFFICE SUPPLIES | 10,900 | 10 | 1,090 |
| 01-10-455-302 | PRINTING & PUBLISHING | 1,350 | 10 | 135 |
| 01-10-455-303 | GAS, OIL, WASH, MILEAGE | 2,340 | 10 | 234 |
| 01-10-455-304 | SCHOOLS, CONVENTIONS, MEETINGS | 2,040 | 10 | 204 |
| 01-10-455-305 | STRATEGIC PLANNING | 5,000 | 10 | 500 |
| 01-10-455-307 | FEES, DUES, SUBSCRIPTIONS | 15,010 | 10 | 1,501 |
| 01-10-455-311 | POSTAGE & METER RENTAL | 3,300 | 10 | 330 |
| 01-10-455-315 | COPY SERVICE & MAINTENANCE | 3,200 | 10 | 320 |
| 01-10-455-355 | COMMISSARY PROVISION | 1,000 | 10 | 100 |
| 01-10-455-409-411 | EQUIPMENT REPAIR & MAINTENANCE | 1,000 | 20 | 200 |
| 01-10-460-306 | EDP CONSULTING SERVICE | 5,000 | 10 | 500 |
| 01-10-466-228 | BUILDING MAINTENANCE SERVICE | 32,980 | 10 | 3,298 |
| 01-10-466-235 | NICOR | 3,500 | 10 | 350 |
| 01-10-466-293 | LANDSCAPE - VILLAGE HALL | 4,000 | 10 | 400 |
| 01-10-466-351 | BUILDING MAINTENANCE SUPPLIES | 6,400 | 10 | 640 |
| 01-10-470-239 | VILLAGE ATTORNEY | 100,000 | 15 | 15,000 |
| 01-10-471-252 | FINANCIAL SERVICES | 0 | 10 | 0 |
| 01-10-471-253 | CONSULTING FEES | 110,000 | 25 | 27,500 |
| 01-10-475-365 | PUBLIC RELATIONS | 2,760 | 10 | 276 |
| 01-10-475-366 | NEWSLETTER | 0 | 10 | 0 |
| 01-10-480-272 | GENERAL INSURANCE, BONDS | 201,262 | 40 | 80,505 |
| 01-10-485-602 | BLDG IMPROVEMENTS | 0 | 10 | 0 |
| 01-10-485-611 | FURNITURE & OFFICE EQUIP - COPIER | 0 | 20 | 0 |
| FINANCE | | | | |
| 01-25-610 101-161 | SALARIES & BENEFITS- FINANCE | 254,722 | 25 | 63,681 |
| 01-25-610-304 | SCHOOLS, CONVENTIONS, MEETINGS | 1,000 | 10 | 100 |
| 01-10-460-212 | EDP SOFTWARE- ACCT/PAYROLL/CR | 12,400 | 25 | 3,100 |
| 01-25-615-306 | IT CONSUTLING FEES | 15,000 | 25 | 3,750 |
| 01-25-620-251-252 | AUDIT | 23,800 | 20 | 4,760 |
| POLICE | | | | |
| 01-30-630-101-161 | SALARIES & BENEFITS- PD | 3,638,696 | 4 | 145,548 |
| PUBLIC WORKS | | | | |
| 01-35-710-345 | UNIFORMS | 3,000 | 50 | 1,500 |
| 01-35-725-412-414 | MAINTENANCE - GAS PUMPS-GARAGE | 4,500 | 50 | 2,250 |
| 01-35-735-409 | VEHICLE MAINTENANCE | 14,950 | 50 | 7,475 |
| 01-35-735-411 | MAINTENANCE-EQUIPMENT | 1,500 | 50 | 750 |
| | TOTAL | | | 416,418 |

**Village of Willowbrook
Hotel Motel Tax Fund
Fiscal Year 2010-11**

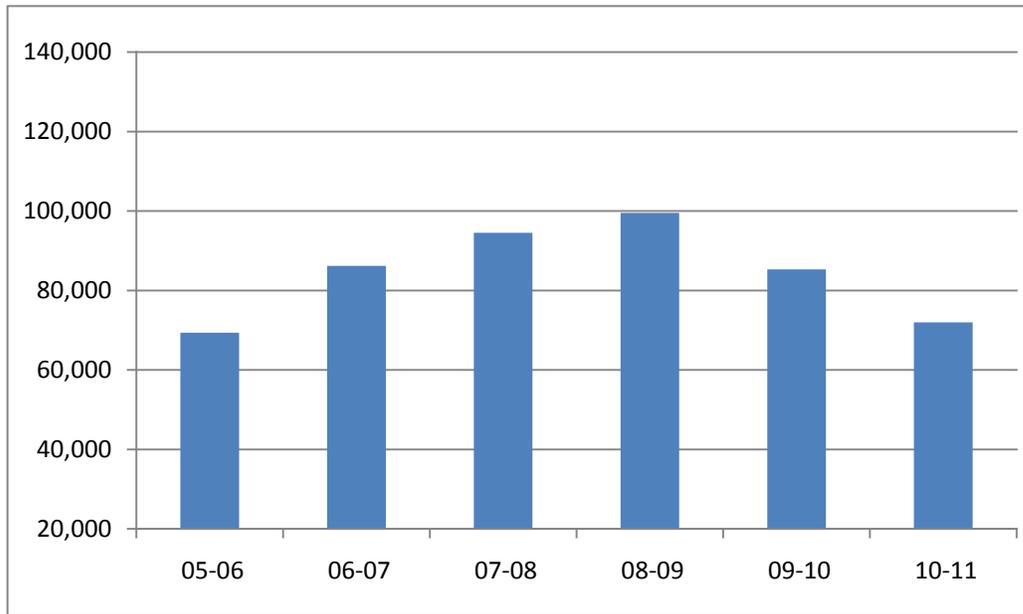
| Program | Description | FY 2009-10 <u>Budget</u> | FY 2010-11 <u>Budget</u> |
|--------------------|--------------------------------|-------------------------------------|-------------------------------------|
| 401 | Administration | 16,100 | 14,500 |
| 435 | Public Relations And Promotion | 63,200 | 53,000 |
| 436 | Special Events | 6,000 | 4,500 |
| 449 | Contingencies | \$0 | \$0 |
| Total | | \$85,300 | \$72,000 |
| Percent Difference | | | -15.59% |



HOTEL/MOTEL TAX FUND

The hotel/motel tax fund was created to account for local hotel/motel tax receipts restricted for promoting tourism and conventions in the Village. The purpose of the fund is to establish awareness as to the benefits of using the Village's hotels, motels and restaurants through the promotion of various events.

HOTEL/MOTEL FUND EXPENDITURE HISTORY



Based on tax revenues collected in the prior year and projections for FY 2009-10. If Hotel/Motel tax receipts do not come in an expected the advertising budget will be adjusted accordingly.

**Hotel Motel Tax Fund
Fiscal Year 2010/11 Goals and Objectives**

1. Continue advertising campaign including brochures, the Internet and promotional advertisements.
2. Host "Wine and Dine Intelligently" program for businesses in the Village serving alcohol.
3. Continued development of Willowbrook hotel/motel web site.
4. Continue advertising program that will be administered through the DuPage Convention and Visitors Bureau.
5. Provide support and funding for the chamber of commerce through participation in events and programs.

Fiscal Year 2009/10 Goals and Accomplishments

1. Continue advertising campaign including brochures, trade shows, the Internet and promotional advertisements. There were several advertising campaigns completed throughout the year.
2. Host "Wine and Dine Intelligently" program for businesses in the Village serving alcohol. There were a total of 21 attendees at the Serving Alcohol, Responsible Server Program.
3. Continued development of Willowbrook hotel/motel web site. Improvements to the website continue with the input of the local hotels and the DuPage Convention and Visitors Bureau.
4. Continue advertising program that will be administered through the DuPage Convention and Visitors Bureau. The Bureau did an excellent job for the Village's hotels.
5. Provide support and funding for the chamber of commerce through participation in events and programs. The Village provided funding for the Business Expo and other events.

**Village of Willowbrook
Hotel/Motel Tax Fund**

| | Actual 07-08 | Actual 08-09 | Budget 09-10 | Estimated 09-10 | Proposed 10-11 |
|-------------------|-----------------|-----------------|-----------------|--------------------|-------------------|
| Beg. Fund Bal | \$19,309 | \$21,274 | \$17,209 | (\$3,903) | \$5,797 |
| Revenues | 96,467 | 71,678 | 80,300 | 71,490 | 72,010 |
| Expenditures | 94,503 | 96,854 | 85,300 | 61,790 | 72,000 |
| Surplus (Deficit) | \$1,965 | (\$25,176) | (\$5,000) | \$9,700 | \$10 |
| Ending Fund Bal | \$21,274 | (\$3,903) | \$12,209 | \$5,797 | \$5,807 |

Hotel/Motel Tax Fund

| | Actual 07-08 | Actual 08-09 | Budget 09-10 | Estimated 09-10 | Proposed 10-11 |
|-----------------------|-----------------|-----------------|-----------------|--------------------|-------------------|
| Beg. Fund Bal | \$19,309 | \$21,274 | \$17,209 | (\$3,903) | \$5,797 |
| Revenues | \$96,467 | \$71,678 | \$80,300 | \$71,490 | \$72,010 |
| Operating Expense | \$94,503 | \$96,854 | \$85,300 | \$61,790 | \$72,000 |
| Operating Surplus | \$1,965 | (\$25,176) | (\$5,000) | \$9,700 | \$10 |
| Capital Budget | \$0 | \$0 | \$0 | \$0 | \$0 |
| Net Surplus (Deficit) | \$1,965 | (\$25,176) | (\$5,000) | \$9,700 | \$10 |
| Ending Fund Bal | \$21,274 | (\$3,903) | \$12,209 | \$5,797 | \$5,807 |

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|-----------------------------------|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | Hotel/Motel Tax Fund | | | | | |
| | REVENUES | | | | | |
| | Operating Revenue | | | | | |
| | Other Taxes | | | | | |
| 03-310-205 | Hotel/Motel Tax | 95,587 | 71,460 | 80,000 | 71,460 | 72,000 |
| * TOTAL | Other Taxes | 95,587 | 71,460 | 80,000 | 71,460 | 72,000 |
| | Charges And Fees | | | | | |
| 03-310-725 | Registration Fees | - | - | - | - | - |
| * TOTAL | Charges And Fees | - | - | - | - | - |
| | Other Revenue | | | | | |
| 03-310-913 | Other Receipts | | 25 | | 25 | |
| 03-310-922 | Federal/State Grants | - | - | - | - | - |
| * TOTAL | Other Revenue | - | 25 | - | 25 | - |
| ** TOTAL | Operating Revenue | 95,587 | 71,485 | 80,000 | 71,485 | 72,000 |
| | Non-Operating Revenue | | | | | |
| | Other Income | | | | | |
| 03-320-108 | Interest Income | 880 | 192 | 300 | 5 | 10 |
| 03-320-109 | Changes In Market Value | - | - | - | - | - |
| * TOTAL | Other Income | 880 | 192 | 300 | 5 | 10 |
| 03-320-999 | Equity Transfer From General Fund | - | - | - | - | - |
| * TOTAL | Transfers | - | - | - | - | - |
| ** TOTAL | Non-Operating Revenue | 880 | 192 | 300 | 5 | 10 |
| *** TOTAL | Hotel/Motel/Tax Fund | 96,467 | 71,678 | 80,300 | 71,490 | 72,010 |

Difference from Budget 09-10 to Proposed 10-11: -10.32%

Difference from Budget 09-10 to Estimated 09-10: -10.97%

Difference from Estimated 09-10 to Proposed 10-11: 0.73%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|---------------------------------|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | Hotel/Motel Tax Fund | | | | | |
| | EXPENSES | | | | | |
| | Administration | | | | | |
| | Personal Services | | | | | |
| 03-53-401-126 | Salaries - Clerical | - | - | - | - | - |
| * TOTAL | Personal Services | - | - | - | - | - |
| | Contractual Services | | | | | |
| 03-53-401-253 | Public Relation Consultant Fees | - | - | - | - | - |
| * TOTAL | Contractual Services | - | - | - | - | - |
| | Commodities | | | | | |
| 03-53-401-303 | Gas-Wash-Oil-Mileage | - | - | - | - | - |
| 03-53-401-304 | Schools-Conference-Travel | - | 30 | - | 30 | - |
| 03-53-401-306 | Reimburse Personal Expenses | - | - | - | - | - |
| 03-53-401-307 | Fees-Dues-Subscriptions | 17,800 | 18,400 | 16,000 | 14,300 | 14,400 |
| 03-53-401-311 | Postage | 15 | 8 | 100 | 8 | 100 |
| * TOTAL | Commodities | 17,815 | 18,438 | 16,100 | 14,338 | 14,500 |
| | Equipment | | | | | |
| 03-53-401-401 | Operating Equipment | - | - | - | - | - |
| * TOTAL | Equipment | - | - | - | - | - |
| ** TOTAL | Administration | 17,815 | 18,438 | 16,100 | 14,338 | 14,500 |
| | Public Relations And Promotion | | | | | |
| | Commodities | | | | | |
| 03-53-435-302 | Printing | - | - | - | - | - |
| 03-53-435-316 | Landscape Beautification | 1,710 | 1,483 | 3,200 | 1,500 | 3,000 |
| 03-53-435-317 | Advertising | 67,397 | 69,300 | 57,000 | 39,000 | 47,000 |
| 03-53-435-318 | Community Slogan | - | - | - | - | - |
| 03-53-435-319 | Chamber Directory | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| * TOTAL | Commodities | 72,107 | 73,783 | 63,200 | 43,500 | 53,000 |
| ** TOTAL | Public Relations And Promotion | 72,107 | 73,783 | 63,200 | 43,500 | 53,000 |
| | Special Events | | | | | |
| | Commodities | | | | | |
| 03-53-436-378 | Wine & Dine Intelligently | 1,220 | 1,632 | 2,000 | 1,452 | 2,000 |
| 03-53-436-379 | Special Promotional Events | 3,360 | 3,000 | 4,000 | 2,500 | 2,500 |
| 03-53-436-380 | Familiarization Tours | - | - | - | - | - |
| * TOTAL | Commodities | 4,580 | 4,632 | 6,000 | 3,952 | 4,500 |
| ** TOTAL | Special Events | 4,580 | 4,632 | 6,000 | 3,952 | 4,500 |
| | Contingencies | | | | | |
| | Hotel/Motel Contingencies | | | | | |
| 03-53-449-799 | Contingencies | - | - | - | - | - |
| * TOTAL | Hotel/Motel Contingencies | - | - | - | - | - |
| ** TOTAL | Contingencies | - | - | - | - | - |
| **** TOTAL | Hotel/Motel Tax Fund | 94,503 | 96,854 | 85,300 | 61,790 | 72,000 |

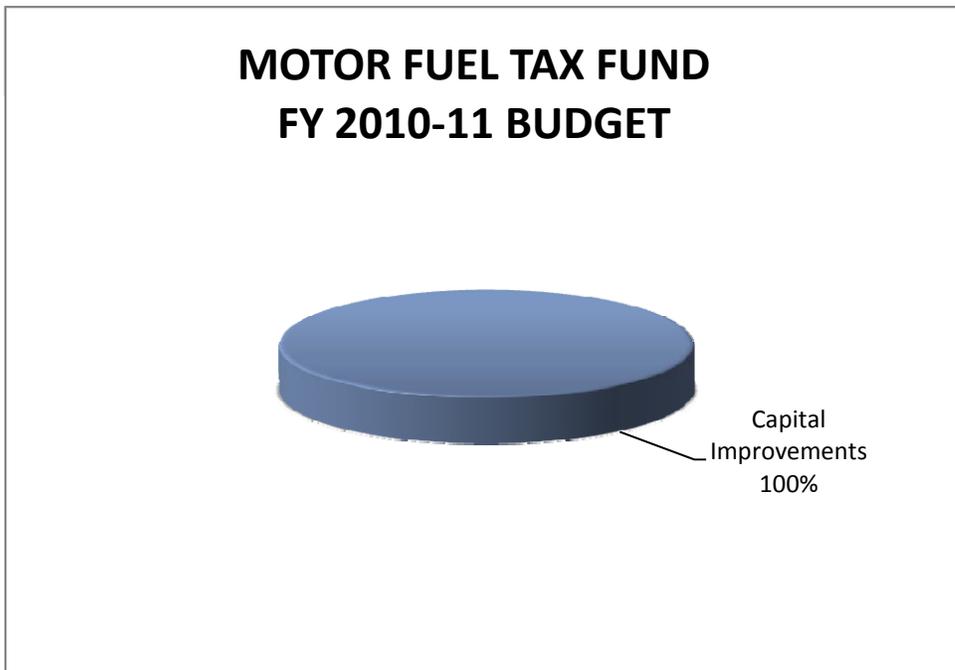
Difference from Budget 09-10 to Proposed 10-11: -15.59%

Difference from Budget 09-10 to Estimated 09-10: -27.56%

Difference from Estimated 09-10 to Proposed 10-11: 16.52%

**Village of Willowbrook
Motor Fuel Tax Fund
Fiscal Year 2010-11**

| <u>Program</u> | <u>Description</u> | <u>FY 2009-10 Budget</u> | <u>FY 2010-11 Budget</u> |
|----------------|----------------------|------------------------------|------------------------------|
| 401 | Pavement Markings | \$0 | \$0 |
| 405 | Road Signs | \$0 | \$0 |
| 410 | Snow Removal | \$0 | \$0 |
| 415 | Street Lighting | \$0 | \$0 |
| 420 | Traffic Signals | \$0 | \$0 |
| 425 | Street Maintenance | \$0 | \$0 |
| 430 | Capital Improvements | 114,500 | 218,000 |
| 439 | Contingencies | \$0 | \$0 |
| Total | Motor Fuel Tax Fund | \$114,500 | \$218,000 |
| | Percent Difference | | 90.39% |

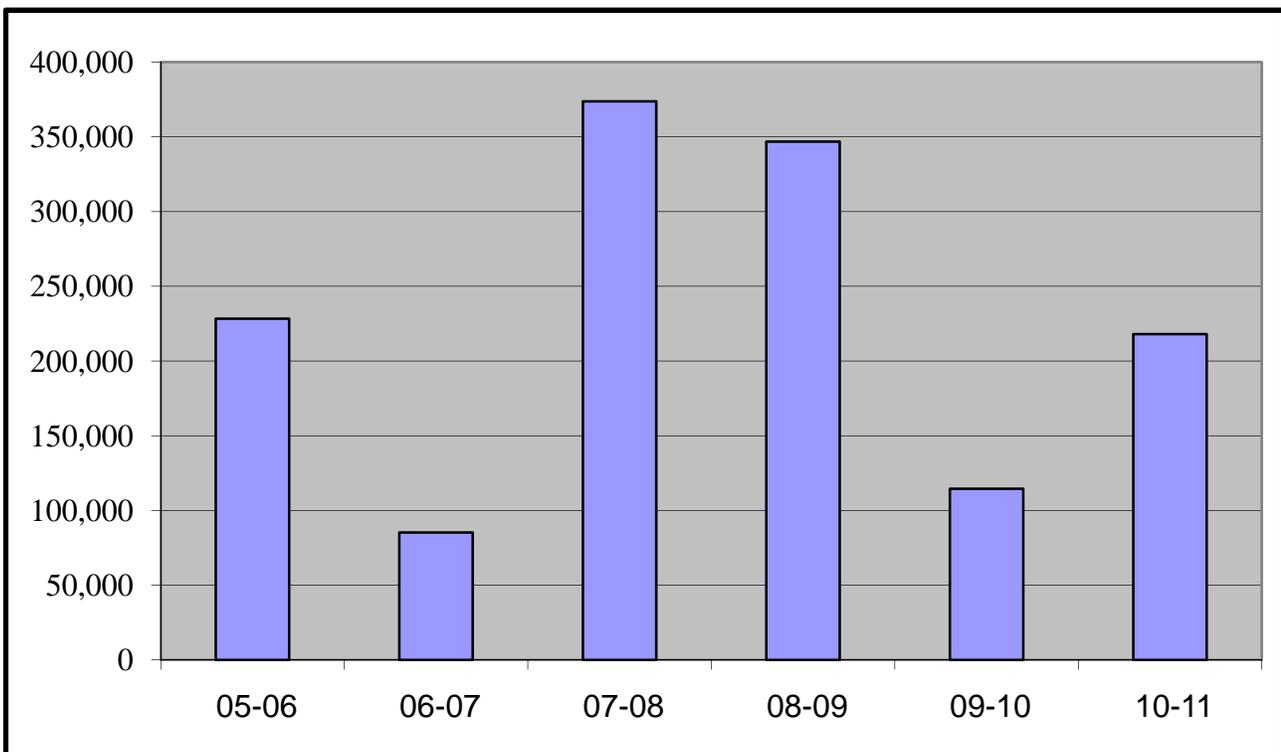


MOTOR FUEL TAX FUND

The Motor Fuel Tax Fund is established in accordance with State Law as a means of accounting for maintenance and construction costs for street, road and transportation projects; subject to approval by the Illinois Department of transportation. It's primary source of revenue is the Village's pro-rata share of the State's Motor Fuel Tax.

The purpose of this fund is to provide essential maintenance operations and capital improvement of the Village's public street system and related infrastructure. Project management of this Fund is provided by the Director of Public Services.

MOTOR FUEL TAX FUND EXPENDITURE HISTORY



Motor Fuel Tax Fund

FY 2010-11 Goals and Objectives

1. The 2010 MFT Program will consist of the milling and overlay of various rural streets located in the northwest quadrant of town. After IDOT approval is obtained, the work should begin in June 2010.

FY 2009-10 Goals and Accomplishments

1. The 2009 MFT Program was completed in the Fall, which consisted of crack sealing, full-depth patching, seal coating of Village parking facilities, and restriping.

**Village of Willowbrook
Motor Fuel Tax Fund**

| | Actual 07-08 | Actual 08-09 | Budget 09-10 | Estimated 09-10 | Proposed 10-11 |
|-------------------|-----------------|-----------------|-----------------|--------------------|-------------------|
| Beg. Fund Bal | \$220,806 | \$107,055 | -\$7,349 | -\$5,423 | \$115,473 |
| Revenues | \$259,991 | \$235,045 | \$240,816 | \$214,900 | \$214,900 |
| Expenditures | \$373,742 | \$347,523 | \$114,500 | \$94,004 | \$218,000 |
| Surplus (Deficit) | -\$113,751 | -\$112,478 | \$126,316 | \$120,896 | -\$3,100 |
| Ending Fund Bal | \$107,055 | -\$5,423 | \$118,967 | \$115,473 | \$112,373 |

Motor Fuel Tax Fund

| | Actual 07-08 | Actual 08-09 | Budget 09-10 | Estimated 09-10 | Proposed 10-11 |
|-----------------------|-----------------|-----------------|-----------------|--------------------|-------------------|
| Beg. Fund Bal | \$220,806 | \$107,055 | -\$7,349 | -\$5,423 | \$115,473 |
| Revenues | \$259,991 | \$235,045 | \$240,816 | \$214,900 | \$214,900 |
| Operating Expense | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating Surplus | \$259,991 | \$235,045 | \$240,816 | \$214,900 | \$214,900 |
| Capital Budget | \$373,742 | \$347,523 | \$114,500 | \$94,004 | \$218,000 |
| Net Surplus (Deficit) | -\$113,751 | -\$112,478 | \$126,316 | \$120,896 | -\$3,100 |
| Ending Fund Bal | \$107,055 | -\$5,423 | \$118,967 | \$115,473 | \$112,373 |

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|-------------------------------------|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | Motor Fuel Tax Fund | | | | | |
| | REVENUES | | | | | |
| | Operating Revenue | | | | | |
| | Other Taxes | | | | | |
| 04-310-216 | M F T Receipts | 250,338 | 233,996 | 240,316 | 214,800 | 214,800 |
| 04-310-217 | High Growth Cities Program Receipts | - | - | - | - | - |
| * TOTAL | Other Taxes | 250,338 | 233,996 | 240,316 | 214,800 | 214,800 |
| ** TOTAL | Operating Revenue | 250,338 | 233,996 | 240,316 | 214,800 | 214,800 |
| | Non-Operating Revenue | | | | | |
| 04-320-108 | Interest Income | 9,652 | 1,049 | 500 | 100 | 100 |
| * TOTAL | Other Income | 9,652 | 1,049 | 500 | 100 | 100 |
| ** TOTAL | Non-Operating Revenue | 9,652 | 1,049 | 500 | 100 | 100 |
| *** TOTAL | Motor Fuel Tax Fund Revenues | 259,991 | 235,045 | 240,816 | 214,900 | 214,900 |

Difference from Budget 09-10 to Proposed 10-11: -10.76%

Difference from Budget 09-10 to Estimated 09-10: -10.76%

Difference from Estimated 09-10 to Proposed 10-11: 0.00%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|-----------------------------------|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | Motor Fuel Tax Fund | | | | | |
| | EXPENSES | | | | | |
| | Motor Fuel Tax-Pavement Marking | | | | | |
| | Contractual Services | | | | | |
| 04-56-401-285 | Pavement Marking | - | - | - | - | - |
| 04-56-401-286 | Pavement Marking | - | - | - | - | - |
| * TOTAL | Contractual Services | - | - | - | - | - |
| | Supplies & Materials | | | | | |
| 04-56-401-325 | Pavement Mark Paint | - | - | - | - | - |
| * TOTAL | Supplies & Materials | - | - | - | - | - |
| ** TOTAL | Motor Fuel Tax-Pavement Marking | - | - | - | - | - |
| | Motor Fuel Tax-Road Signs | | | | | |
| | Supplies & Materials | | | | | |
| 04-56-405-321 | Traffic Signs | - | - | - | - | - |
| 04-56-405-323 | Traffic Sign Nuts & Bolts | - | - | - | - | - |
| * TOTAL | Supplies & Materials | - | - | - | - | - |
| ** TOTAL | Motor Fuel Tax-Road Signs | - | - | - | - | - |
| | Motor Fuel Tax-Snow Removal | | | | | |
| | Contractual Services | | | | | |
| 04-56-410-288 | Snow Remove Contract | - | - | - | - | - |
| * TOTAL | Contractual Services | - | - | - | - | - |
| | Supplies & Materials | | | | | |
| 04-56-410-371 | Rock Salt | - | - | - | - | - |
| * TOTAL | Supplies & Materials | - | - | - | - | - |
| ** TOTAL | Motor Fuel Tax-Snow Removal | - | - | - | - | - |
| | Motor Fuel Tax-Street Lighting | | | | | |
| | Contractual Services | | | | | |
| 04-56-415-207 | Energy - Street Lights | - | - | - | - | - |
| 04-56-415-223 | Maintenance - Street Lights | - | - | - | - | - |
| * TOTAL | Contractual Services | - | - | - | - | - |
| ** TOTAL | Motor Fuel Tax-Street Lighting | - | - | - | - | - |
| | Motor Fuel Tax-Traffic Signals | | | | | |
| | Contractual Services | | | | | |
| 04-56-420-221 | Maintenance - Traffic Signals | - | - | - | - | - |
| * TOTAL | Contractual Services | - | - | - | - | - |
| ** TOTAL | Motor Fuel Tax-Traffic Signals | - | - | - | - | - |
| | Motor Fuel Tax-Street Maintenance | | | | | |
| | Supplies & Materials | | | | | |
| 04-56-425-323 | Aggregate Materials | - | - | - | - | - |
| 04-56-425-325 | Bitum Patch Material | - | - | - | - | - |
| * TOTAL | Supplies & Materials | - | - | - | - | - |
| ** TOTAL | Motor Fuel Tax-Street Maintenance | - | - | - | - | - |

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|-------------------------------------|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | Motor Fuel Tax Capital Improvements | | | | | |
| | Capital Improvements | | | | | |
| 04-56-430-684 | Street Maintenance Contract | 373,742 | 347,523 | 90,000 | 90,000 | 200,000 |
| 04-56-430-685 | LAPP Project | - | - | 24,500 | 4,004 | 18,000 |
| * TOTAL | Capital Expenditures | 373,742 | 347,523 | 114,500 | 94,004 | 218,000 |
| ** TOTAL | Motor Fuel Tax Capital Improvements | 373,742 | 347,523 | 114,500 | 94,004 | 218,000 |
| | Motor Fuel Tax Contingencies | | | | | |
| | Contingencies | | | | | |
| 04-56-439-799 | Contingencies | - | - | - | - | - |
| * TOTAL | Contingencies | - | - | - | - | - |
| ** TOTAL | Motor Fuel Tax Contingencies | - | - | - | - | - |
| **** TOTAL | Motor Fuel Tax Fund | 373,742 | 347,523 | 114,500 | 94,004 | 218,000 |

Difference from Budget 09-10 to Proposed 10-11: 90.39%

Difference from Budget 09-10 to Estimated 09-10: -17.90%

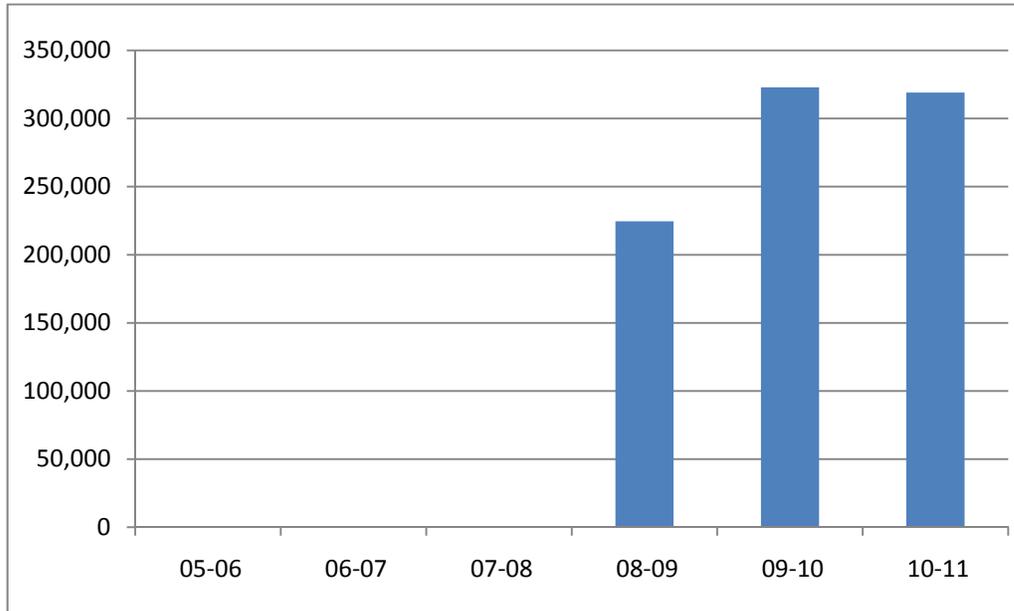
Difference from Estimated 09-10 to Proposed 10-11: 131.91%



SPECIAL SERVICE AREA BOND FUND

The Special Service Area Bond Fund was created to account for principal and interest for the 20 Year Special Service Area bonds issued for public improvements for the Village's Town Center Development.

SSA BOND FUND EXPENDITURE HISTORY



The principal and interest payments will come from an ad valorem tax levied on the property tax bills of the property owners within the special service area.

**Village of Willowbrook
Special Service Area One Bond Fund**

| | Actual 07-08 | Actual 08-09 | Budget 09-10 | Estimated 09-10 | Proposed 10-11 |
|-------------------|-----------------|-----------------|-----------------|--------------------|-------------------|
| Beg. Fund Bal | \$0 | \$226,224 | \$3,250 | \$3,250 | \$3,650 |
| Revenues | \$0 | \$1,610 | \$324,425 | \$323,325 | \$319,040 |
| Expenditures | \$0 | \$224,584 | \$322,925 | \$322,925 | \$319,040 |
| Surplus (Deficit) | \$0 | (\$222,974) | \$1,500 | \$400 | \$0 |
| Ending Fund Bal | \$0 | \$3,250 | \$4,750 | \$3,650 | \$3,650 |

Special Service Area One Bond Fund

| | Actual 07-08 | Actual 08-09 | Budget 09-10 | Estimated 09-10 | Proposed 10-11 |
|-------------------|-----------------|-----------------|-----------------|--------------------|-------------------|
| Beg. Fund Bal | \$0 | \$226,224 | \$3,250 | \$3,250 | \$3,650 |
| Revenues | \$0 | \$1,610 | \$324,425 | \$323,325 | \$319,040 |
| Operating Expense | \$0 | \$224,584 | \$322,925 | \$322,925 | \$319,040 |
| Operating Surplus | \$0 | (\$222,974) | \$1,500 | \$400 | \$0 |
| Capital Budget | \$0 | \$0 | \$0 | \$0 | \$0 |
| Net Surplus | \$0 | (\$222,974) | \$1,500 | \$400 | \$0 |
| Ending Fund Bal | \$0 | \$3,250 | \$4,750 | \$3,650 | \$3,650 |

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|--------------------------|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | SSA Bond & Interest Fund | | | | | |
| | REVENUES | | | | | |
| | Operating Revenues | | | | | |
| 06-310-101 | Property Tax Receipts | - | - | 322,925 | 322,925 | 319,040 |
| 06-310-102 | Bond Proceeds | 224,584 | - | - | - | - |
| * TOTAL | Operating Revenues | 224,584 | - | 322,925 | 322,925 | 319,040 |
| | Non-Operating Revenue | | | | | |
| 06-320-108 | Interest Income | 1,640 | 1,610 | 1,500 | 400 | - |
| * TOTAL | Non-Operating Revenue | 1,640 | 1,610 | 1,500 | 400 | - |
| *** TOTAL | SSA Bond & Interest Fund | 226,224 | 1,610 | 324,425 | 323,325 | 319,040 |

Difference from Budget 09-10 to Proposed 10-11: -1.66%

Difference from Budget 09-10 to Estimated 09-10: -0.34%

Difference from Estimated 09-10 to Proposed 10-11: -1.33%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|--------------------------|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | SSA Bond & Interest Fund | | | | | |
| | EXPENDITURES | | | | | |
| 06-60-550-401 | Bond Pricipal Expense | - | - | 105,000 | 105,000 | 105,000 |
| 06-60-550-402 | Bond Interest Expense | - | 224,584 | 217,925 | 217,925 | 214,040 |
| ** TOTAL | SSA Bond & Interest Fund | - | 224,584 | 322,925 | 322,925 | 319,040 |
| | SSA Bond & Interest Fund | | | | | |
| | Contingencies | | | | | |
| 06-60-555-799 | Contingencies | - | - | - | - | - |
| * TOTAL | Contingencies | - | - | - | - | - |
| **** TOTAL | SSA Bond & Interest Fund | - | 224,584 | 322,925 | 322,925 | 319,040 |

Difference from Budget 09-10 to Proposed 10-11: -1.20%

Difference from Budget 09-10 to Estimated 09-10: 0.00%

Difference from Estimated 09-10 to Proposed 10-11: -1.20%

**Village of Willowbrook
Special Service Area One Project Fund**

| | Actual 07-08 | Actual 08-09 | Budget 09-10 | Estimated 09-10 | Proposed 10-11 |
|-------------------|-----------------|-----------------|-----------------|--------------------|-------------------|
| Beg. Fund Bal | \$0 | \$174,549 | \$0 | \$51,157 | \$51,407 |
| Revenues | \$3,825,419 | \$3,905 | \$840 | \$250 | \$250 |
| Expenditures | \$3,650,870 | \$127,297 | \$51,200 | \$0 | \$51,657 |
| Surplus (Deficit) | \$174,549 | (\$123,392) | (\$50,360) | \$250 | (\$51,407) |
| Ending Fund Bal | \$174,549 | \$51,157 | (\$50,360) | \$51,407 | \$0 |

Special Service Area One Project Fund

| | Actual 07-08 | Actual 08-09 | Budget 09-10 | Estimated 09-10 | Proposed 10-11 |
|-------------------|-----------------|-----------------|-----------------|--------------------|-------------------|
| Beg. Fund Bal | \$0 | \$174,549 | \$0 | \$51,157 | \$51,407 |
| Revenues | \$3,825,419 | \$3,905 | \$840 | \$250 | \$250 |
| Operating Expense | \$3,650,870 | \$127,297 | \$51,200 | \$0 | \$51,657 |
| Operating Surplus | \$174,549 | (\$123,392) | (\$50,360) | \$250 | (\$51,407) |
| Capital Budget | \$0 | \$0 | \$0 | \$0 | \$0 |
| Net Surplus | \$174,549 | (\$123,392) | (\$50,360) | \$250 | (\$51,407) |
| Ending Fund Bal | \$174,549 | \$51,157 | (\$50,360) | \$51,407 | \$0 |

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|-----------------------|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | SSA One Project Fund | | | | | |
| | REVENUES | | | | | |
| | Operating Revenues | | | | | |
| 08-310-101 | Bond Proceeds | 3,781,830 | - | - | - | - |
| * TOTAL | Operating Revenues | 3,781,830 | - | - | - | - |
| | Non-Operating Revenue | | | | | |
| 08-320-108 | Interest Income | 43,589 | 3,905 | 840 | 250 | 250 |
| * TOTAL | Non-Operating Revenue | 43,589 | 3,905 | 840 | 250 | 250 |
| *** TOTAL | SSA One Project Fund | 3,825,419 | 3,905 | 840 | 250 | 250 |

Difference from Budget 09-10 to Proposed 10-11: -70.24%

Difference from Budget 09-10 to Estimated 09-10: -70.24%

Difference from Estimated 09-10 to Proposed 10-11: 0.00%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|--------------------------|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | SSA One Project Fund | | | | | |
| | EXPENDITURES | | | | | |
| 08-63-401-903 | Issuance Costs | 56,320 | - | - | - | - |
| 08-63-445-601 | Project Expense | 3,594,549 | 127,297 | 51,200 | - | 51,657 |
| ** TOTAL | SSA Bond & Interest Fund | 3,650,870 | 127,297 | 51,200 | - | 51,657 |
| | SSA One Project Fund | | | | | |
| | Contingencies | | | | | |
| 08-63-555-799 | Contingencies | - | - | - | - | - |
| * TOTAL | Contingencies | - | - | - | - | - |
| **** TOTAL | SSA One Project Fund | 3,650,870 | 127,297 | 51,200 | - | 51,657 |

Difference from Budget 09-10 to Proposed 10-11: 0.89%

Difference from Budget 09-10 to Estimated 09-10: -100.00%

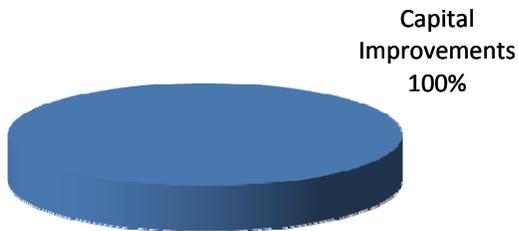
Difference from Estimated 09-10 to Proposed 10-11: 100.00%



**Village of Willowbrook
Water Capital Improvements Fund
Fiscal Year 2010-11**

| Program | Description | FY 2009-10 <u>Budget</u> | FY 2010-11 <u>Budget</u> |
|----------------|----------------------|-------------------------------------|-------------------------------------|
| 405 | Contractual Services | \$0 | \$0 |
| 410 | Interfund Transfers | \$0 | \$0 |
| 440 | Capital Improvements | <u>\$140,000</u> | <u>\$35,000</u> |
| Total | | \$140,000 | \$35,000 |
| | | Percent Difference | -75.00% |

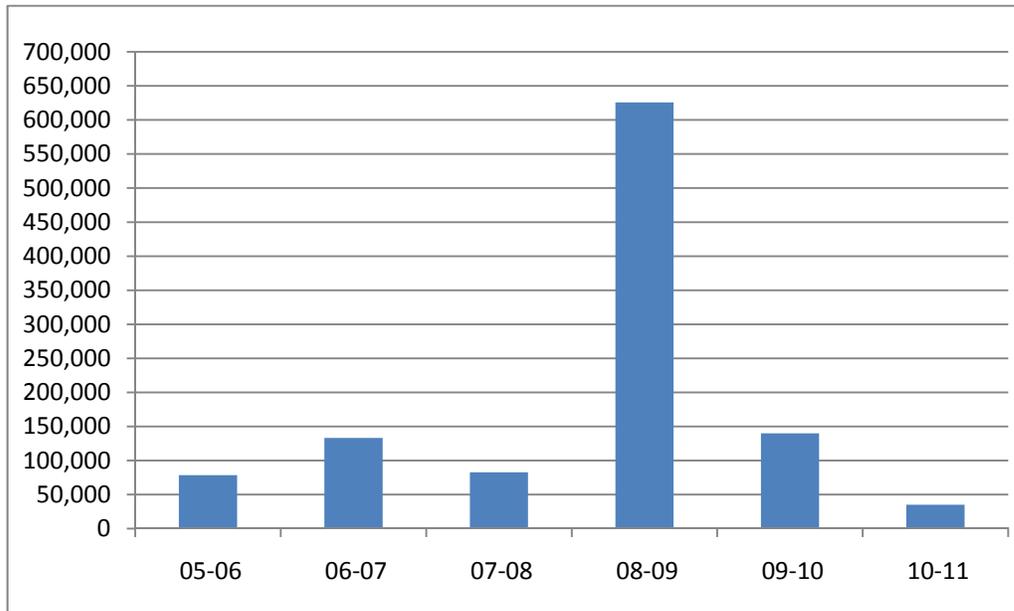
**WATER CAPITAL IMPROVEMENTS FUND
FY 2010-11 BUDGET**



WATER CAPITAL FUND

The water capital fund was created to account for improvements to the Village's water system.

WATER CAPITAL FUND EXPENDITURE HISTORY



The large expenditure in FY 2008-09 was for the construction of a new public works facility. The project was funded jointly between the general and water fund.

Water Capital Improvements Fund

The purpose of the water capital improvements fund is to set aside funds for capital improvements to the Village's water system. Revenues flowing into the fund come from the .20-cent rate reduction on the cost of purchasing water from the DuPage Water Commission. Given the DuPage Water Commission has again raised water rates (due to the City of Chicago raising their rates), no additional funds will be received within this Fund.

Water Capital Improvements Fund

FY 2010-11 Goals and Objectives

1. \$20,000 was budgeted to complete a water valve insertion program to enable sections of water transmission mains to be further isolated to reduce the impact to the community during the repair of a main break.
2. \$15,000 was budgeted to complete a valve exercising program to ensure the continued proper operation of our water system distribution valves. As this project is being completed, it is also our desire to GPS locate each valve for future use.

FY 2009-10 Goals and Accomplishments

1. A Water Storage Tank Rehabilitation Project was performed to complete miscellaneous repairs that were needed to all three (3) of the Village's above ground water storage structures.

**Village of Willowbrook
Water Capital Improvements Fund**

| | Actual 07-08 | Actual 08-09 | Budget 09-10 | Estimated 09-10 | Proposed 10-11 |
|-------------------|-----------------|-----------------|-----------------|--------------------|-------------------|
| Beg. Fund Bal | \$145,642 | \$800,461 | \$265,787 | \$265,343 | \$150,167 |
| Revenues | \$737,589 | \$100,940 | \$1,560 | \$400 | \$34,500 |
| Expenditures | \$82,771 | \$636,057 | \$140,000 | \$115,576 | \$35,000 |
| Surplus (Deficit) | \$654,819 | (\$535,118) | (\$138,440) | (\$115,176) | (\$500) |
| Ending Fund Bal | \$800,461 | \$265,343 | \$127,347 | \$150,167 | \$149,667 |

Water Capital Improvements Fund

| | Actual 07-08 | Actual 08-09 | Budget 09-10 | Estimated 09-10 | Proposed 10-11 |
|-------------------|-----------------|-----------------|-----------------|--------------------|-------------------|
| Beg. Fund Bal | \$145,642 | \$800,461 | \$265,787 | \$265,343 | \$150,167 |
| Revenues | \$737,589 | \$100,940 | \$1,560 | \$400 | \$34,500 |
| Operating Expense | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating Surplus | \$737,589 | \$100,940 | \$1,560 | \$400 | \$34,500 |
| Capital Budget | \$82,771 | \$636,057 | \$140,000 | \$115,576 | \$35,000 |
| Net Surplus | \$654,819 | (\$535,118) | (\$138,440) | (\$115,176) | (\$500) |
| Ending Fund Bal | \$800,461 | \$265,343 | \$127,347 | \$150,167 | \$149,667 |

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|---------------------------------|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | Water Capital Improvements Fund | | | | | |
| | REVENUES | | | | | |
| | Operating Revenues | | | | | |
| 09-310-605 | Transfer From Water Fund | 143,968 | 93,221 | - | - | 34,100 |
| 09-310-606 | DWC Rebate | 572,250 | - | - | - | - |
| 09-310-920 | Developer Contributions | - | - | - | - | - |
| * TOTAL | Operating Revenues | 716,218 | 93,221 | - | - | 34,100 |
| | Non-Operating Revenue | | | | | |
| 09-320-108 | Interest Income | 21,371 | 7,719 | 1,560 | 400 | 400 |
| 09-320-109 | Changes In Market Value | - | - | - | - | - |
| * TOTAL | Non-Operating Revenue | 21,371 | 7,719 | 1,560 | 400 | 400 |
| *** TOTAL | Water Capital Improvements Fund | 737,589 | 100,940 | 1,560 | 400 | 34,500 |

Difference from Budget 09-10 to Proposed 10-11: 2111.54%

Difference from Budget 09-10 to Estimated 09-10: -74.36%

Difference from Estimated 09-10 to Proposed 10-11: 8525.00%

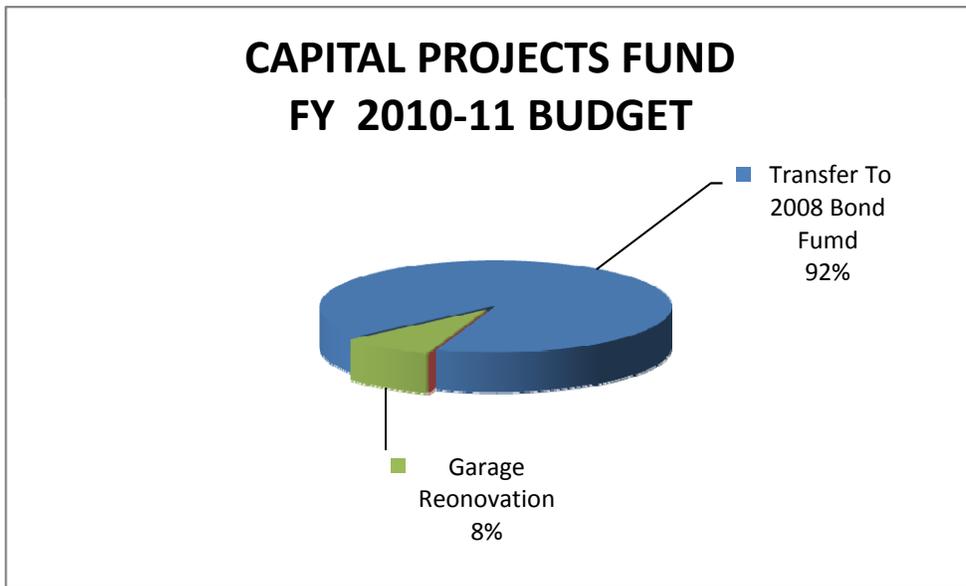
**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|--|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | Water Capital Improvements Fund EXPENDITURES | | | | | |
| | Water Capital Improv Fund-Contractual Services | | | | | |
| | Contractual Services | | | | | |
| 09-65-405-245 | Fees - Village Attorney | - | - | - | - | - |
| 09-65-405-246 | Fees - Engineering | - | - | - | - | - |
| 09-65-405-247 | Architectural Fees | 27,262 | 59,464 | - | 7,599 | - |
| * TOTAL | Contractual Services | 27,262 | 59,464 | - | 7,599 | - |
| ** TOTAL | Water Capital Improv Fund-Contractual Services | 27,262 | 59,464 | - | 7,599 | - |
| | Water Capital Improv Fund-Interfund Transfers | | | | | |
| | Other Expenditures | | | | | |
| 09-65-410-501 | Transfer To Water Fund | 55,509 | 63,194 | - | - | - |
| 09-65-410-502 | Transfer To CIP Fund - Debt Service | - | 500,000 | - | - | - |
| * TOTAL | Other Expenditures | 55,509 | 563,194 | - | - | - |
| ** TOTAL | Water Capital Improv Fund-Interfund Transfers | 55,509 | 563,194 | - | - | - |
| | Water Capital Improvements Fund | | | | | |
| | Capital Expenditures | | | | | |
| 09-65-440-600 | Water System Improvements | - | - | 15,000 | - | 15,000 |
| 09-65-440-601 | Water Main Extensions | 55,509 | 63,194 | - | - | - |
| 09-65-440-603 | Valve Insertion Program | - | 13,400 | 20,000 | - | 20,000 |
| 09-65-440-604 | Water Tank Repairs | - | - | 105,000 | 107,977 | - |
| 09-65-440-605 | F/A Capitalized | (55,509) | (63,194) | - | - | - |
| * TOTAL | Capital Expenditures | - | 13,400 | 140,000 | 107,977 | 35,000 |
| ** TOTAL | Water Capital Improvements Fund | 82,771 | 636,057 | 140,000 | 115,576 | 35,000 |
| | Difference from Budget 09-10 to Proposed 10-11: | | | -75.00% | | |
| | Difference from Budget 09-10 to Estimated 09-10: | | | -17.45% | | |
| | Difference from Estimated 09-10 to Proposed 10-11: | | | -69.72% | | |

**Village of Willowbrook
Capital Projects Fund
Fiscal Year 2010-11**

| Program | Description | FY 2009-10 <u>Budget</u> | FY 2010-11 <u>Budget</u> |
|----------------|-------------------------------|-------------------------------------|-------------------------------------|
| 430 | Transfer To 2008 Bond Fund | 136,454 | 108,626 |
| 540 | Public Works Facility | 951,047 | - |
| 540 | Garage Reonovation | 48,500 | 10,000 |
| 540 | Architect Fees | - | - |
| 545 | 75th Street Extension Project | - | - |
| 545 | Bond Issuance Costs | - | - |
| 550 | Debt Service/Principal | - | - |
| 550 | Debt Service/Interest | - | - |
| Total | | \$1,136,001 | 118,626 |

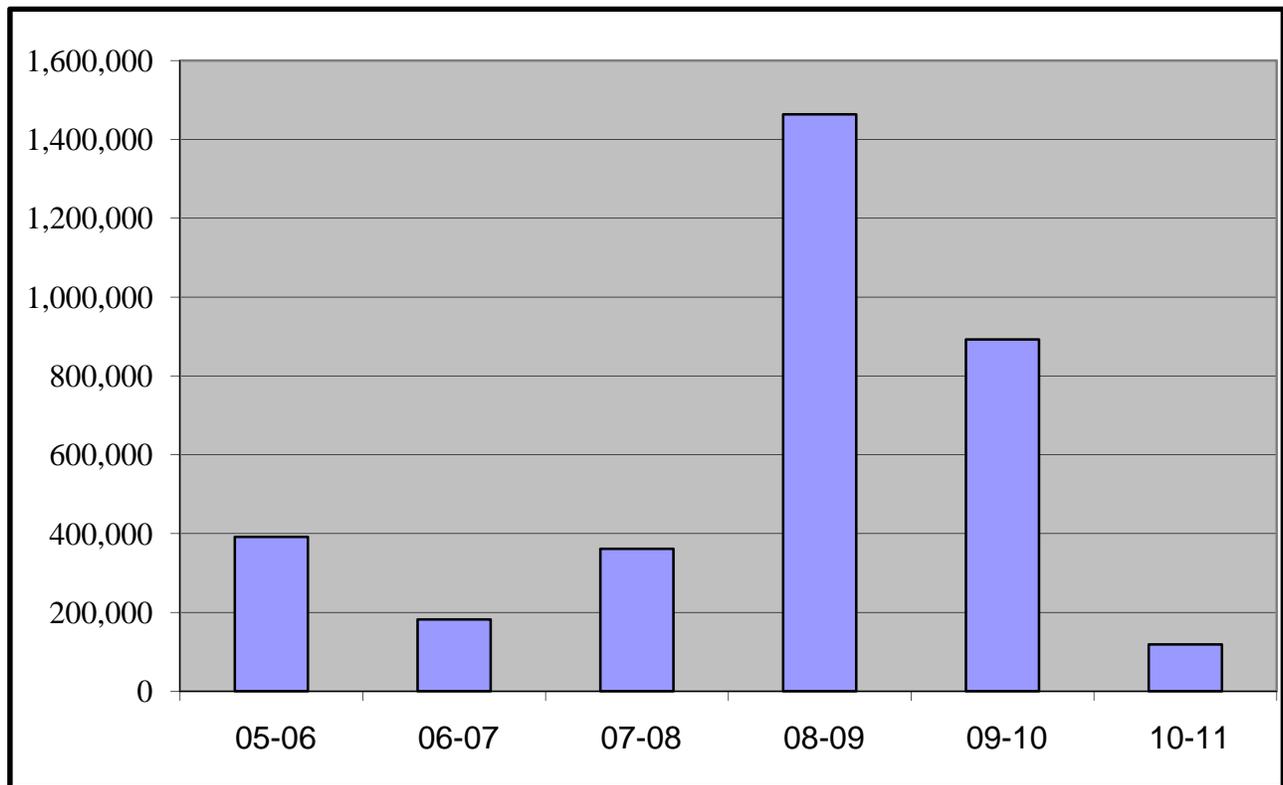
Percent Difference -89.56%



CAPITAL PROJECTS FUND

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, special assessment funds, and trust funds). Examples include land acquisitions, sidewalk improvements, drainage improvements and playground renovations. In addition, capital project funds are used when a capital acquisition is financed by several funds or over several accounting periods. The Village has one capital projects fund.

CAPITAL PROJECTS FUND EXPENDITURE HISTORY



The chart above denotes the amount of funds spent out of the Capital Projects Fund. Amounts allocated in FY 2008-09 and 2009-10 were for the new public works facility and completion of the 75th Street Extension.

Fiscal Year 2010-2011 Highlights

- The remaining funds from the 2008 bond issue used to build the public works facility and the 75th street extension will be used to pay down the debt service.

Fiscal Year 2009-10 Goals and Accomplishments

- Construct a new Public Works Facility – The facility was completed in FY 2009-10
- Complete the extension of 75th Street – 75th was completed

**Village of Willowbrook
Capital Projects Fund**

| | Actual 07-08 | Actual 08-09 | Budget 09-10 | Estimated 09-10 | Proposed 10-11 |
|-------------------|-----------------|-----------------|-----------------|--------------------|-------------------|
| Beg. Fund Bal | \$233,253 | \$85,387 | \$230,144 | \$995,705 | \$304,895 |
| Revenues | 213,393 | 2,703,374 | 1,000 | 201,706 | 4,000 |
| Expenditures | 361,259 | 1,793,057 | 1,136,001 | 892,515 | 118,626 |
| Surplus (Deficit) | (\$147,866) | \$910,317 | (\$1,135,001) | (\$690,809) | (\$114,626) |
| Ending Fund Bal | \$85,387 | \$995,705 | (\$904,857) | \$304,895 | \$190,269 |

Capital Projects Fund

| | Actual 07-08 | Actual 08-09 | Budget 09-10 | Estimated 09-10 | Proposed 10-11 |
|-------------------|-----------------|-----------------|-----------------|--------------------|-------------------|
| Beg. Fund Bal | \$233,253 | \$85,387 | \$230,144 | \$995,705 | \$304,895 |
| Revenues | 213,393 | 2,703,374 | 1,000 | 201,706 | 4,000 |
| Operating Expense | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating Surplus | \$213,393 | \$2,703,374 | \$1,000 | \$201,706 | \$4,000 |
| Capital Budget | 361,259 | 1,793,057 | 1,136,001 | 892,515 | 118,626 |
| Net Surplus | (\$147,866) | \$910,317 | (\$1,135,001) | (\$690,809) | (\$114,626) |
| Ending Fund Bal | \$85,387 | \$995,705 | (\$904,857) | \$304,895 | \$190,269 |

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|-----------------------------------|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | Capital Projects Fund | | | | | |
| | REVENUES | | | | | |
| | Operating Revenues | | | | | |
| 10-310-604 | Transfer From Water Cap Fund-DS | - | 500,000 | - | - | - |
| 10-310-605 | Transfer From Water Fund | - | - | - | - | - |
| 10-310-606 | Transfer From General Fund | 200,000 | 45,000 | - | - | - |
| 10-310-607 | Transfer From General Fund - DS | - | - | - | - | - |
| 10-310-610 | Grants | - | - | - | - | - |
| 10-310-611 | Grants - 75Th Street | 3,031 | - | - | - | - |
| 10-310-612 | Reim - Other | - | - | - | - | - |
| 10-310-920 | Developer Contributions | - | 111,076 | - | 197,586 | - |
| * TOTAL | Operating Revenues | 203,031 | 656,076 | - | 197,586 | - |
| | Non-Operating Revenue | | | | | |
| 10-320-108 | Interest Income | 10,362 | 15,748 | 1,000 | 4,120 | 4,000 |
| 10-320-109 | Changes In Market Value | - | - | - | - | - |
| 10-320-110 | Debt Certificates - Land Purchase | - | - | - | - | - |
| 10-320-111 | Bond Proceeds | - | 2,050,000 | - | - | - |
| 10-320-112 | Bond Discount | - | (18,450) | - | - | - |
| 10-310-912 | Annexation Fees | - | - | - | - | - |
| 10-320-920 | Little League Contributions | - | - | - | - | - |
| 10-320-921 | Residents Contributions | - | - | - | - | - |
| * TOTAL | Non-Operating Revenue | 10,362 | 2,047,298 | 1,000 | 4,120 | 4,000 |
| *** TOTAL | Capital Projects Fund Revenue | 213,393 | 2,703,374 | 1,000 | 201,706 | 4,000 |

Difference from Budget 09-10 to Proposed 10-11: 300.00%

Difference from Budget 09-10 to Estimated 09-10: 20070.56%

Difference from Estimated 09-10 to Proposed 10-11: -98.02%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|---|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | Capital Projects Fund | | | | | |
| | EXPENSES | | | | | |
| | Expenditures | | | | | |
| 10-68-430-401 | Transfer To General Fund | - | - | - | - | - |
| 10-68-430-402 | Transfer To Water Fund | - | - | - | - | - |
| 10-68-430-403 | Transfer To 2008 Bond Fund | - | - | 136,454 | 133,263 | 108,626 |
| 10-68-430-501 | Drainage Improvements | - | - | - | - | - |
| 10-68-430-510 | Water Main Extensions | - | - | - | - | - |
| 10-68-540-408 | Architect Fees | 27,262 | 75,599 | - | 7,599 | - |
| 10-68-540-410 | Clarendon Hills Rd Sidewalks | - | - | - | - | - |
| 10-68-540-412 | Midway Drive Sidewalks | - | - | - | - | - |
| 10-68-540-413 | Eleanor Street Sidewalks | - | - | - | - | - |
| 10-68-540-414 | 59th Street Sidewalks | - | - | - | - | - |
| 10-68-540-415 | Public Works Facility | - | 1,417,941 | 951,047 | 726,325 | - |
| 10-68-540-416 | Village Hall Garage Renovation | - | - | 48,500 | 10,016 | 10,000 |
| 10-68-540-420 | Adams Street Sidewalks | - | - | - | - | - |
| 10-68-540-422 | Borse Community Park Improvements | - | - | - | - | - |
| 10-68-540-423 | Traffic Signal-Plainfield & Garfield Road | - | - | - | - | - |
| 10-68-545-409 | Land Acquisition | - | - | - | - | - |
| 10-68-545-410 | Lane Court Bridge Project | - | - | - | - | - |
| 10-68-545-411 | 75Th Street Extension | 187,664 | 264,866 | - | 14,884 | - |
| 10-68-545-412 | Ridgemoor Park Drainage Imp. | - | - | - | - | - |
| 10-68-545-413 | Midway Drive/Quincy Target | - | - | - | - | - |
| 10-68-545-414 | Bond Issuance Costs | - | 34,650 | - | 428 | - |
| 10-68-550-401 | Debt Service/Principal | 141,000 | - | - | - | - |
| 10-68-550-402 | Debt Service/Interest | 5,333 | - | - | - | - |
| 10-68-550-403 | Reimbursement Developer Contributions | - | - | - | - | - |
| *** TOTAL | Capital Projects Fund | 361,259 | 1,793,057 | 1,136,001 | 892,515 | 118,626 |

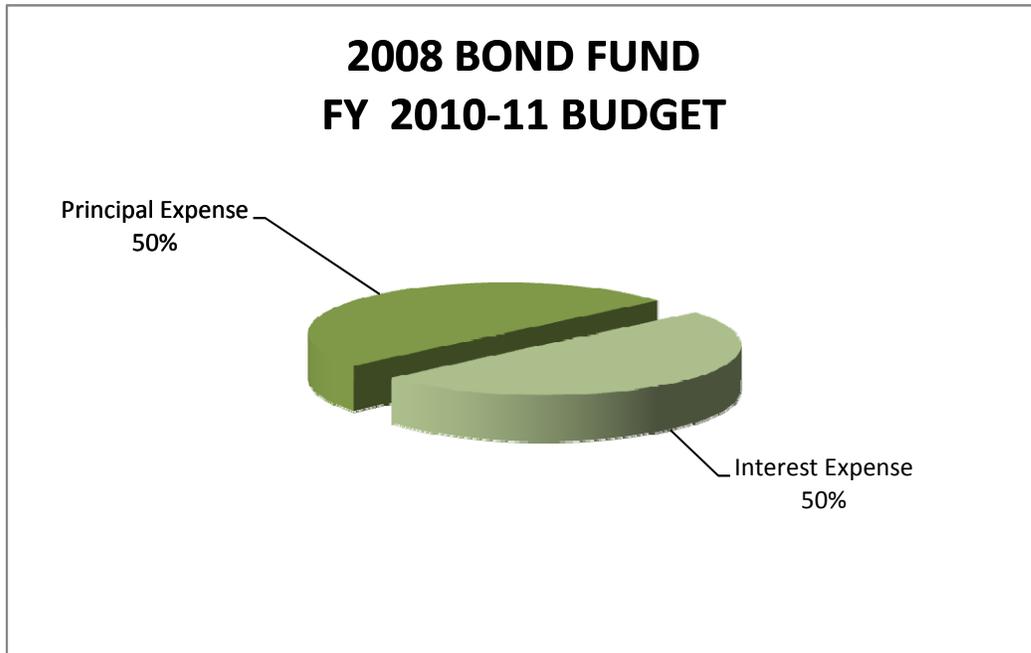
Difference from Budget 09-10 to Proposed 10-11: -89.56%

Difference from Budget 09-10 to Estimated 09-10: -21.43%

Difference from Estimated 09-10 to Proposed 10-11: -86.71%

**Village of Willowbrook
2008 Bond Fund
Fiscal Year 2010-11**

| Program | Description | FY 2009-10 <u>Budget</u> | FY 2010-11 <u>Budget</u> |
|----------------|--------------------|-------------------------------------|-------------------------------------|
| 550 | Principal Expense | \$80,000 | \$80,000 |
| 410 | Interest Expense | <u>\$120,668</u> | <u>\$79,744</u> |
| Total | | \$200,668 | \$159,744 |
| | | Percent Difference | -20.39% |



**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|----------------------------|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | 2008 Bond Fund | | | | | |
| | REVENUES | | | | | |
| | Operating Revenues | | | | | |
| 11-310-111 | Bond Proceeds | - | - | - | - | - |
| * TOTAL | Operating Revenues | - | - | - | - | - |
| | Non-Operating Revenue | | | | | |
| 11-310-101 | Transfer from General Fund | - | - | - | - | - |
| 11-310-102 | Transfer from Water Fund | - | - | 64,214 | 64,214 | 51,118 |
| 11-310-109 | Transfer from Capital Fund | - | - | 136,454 | 136,454 | 108,626 |
| 11-320-108 | Interest Income | - | - | - | - | - |
| * TOTAL | Non-Operating Revenue | - | - | 200,668 | 200,668 | 159,744 |
| *** TOTAL | 2008 Bond Fund | - | - | 200,668 | 200,668 | 159,744 |

Difference from Budget 09-10 to Proposed 10-11: -20.39%

Difference from Budget 09-10 to Estimated 09-10: 0.00%

Difference from Estimated 09-10 to Proposed 10-11: -20.39%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2010 - APRIL 30, 2011**

| NEW ACCOUNT NUMBER | DESCRIPTION | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 PROPOSED BUDGET | FY 09-10 ESTIMATED ACTUAL | FY 10-11 PROPOSED BUDGET |
|--------------------------|--------------------------------|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------------|
| | 2008 Bond Fund EXPENDITURES | | | | | |
| 11-70-550-401 | Bond Pricipal Expense | - | - | 80,000 | 80,000 | 80,000 |
| 11-70-550-402 | Bond Interest Expense | - | - | 120,668 | 120,668 | 79,744 |
| ** TOTAL | 2008 Bond Fund | - | - | 200,668 | 200,668 | 159,744 |
| **** TOTAL | 2008 Bond Fund | - | - | 200,668 | 200,668 | 159,744 |

Difference from Budget 09-10 to Proposed 10-11: -20.39%

Difference from Budget 09-10 to Estimated 09-10: 0.00%

Difference from Estimated 09-10 to Proposed 10-11: -20.39%



VILLAGE OF WILLOWBROOK CAPITAL IMPROVEMENTS BUDGET

THE PROCESS

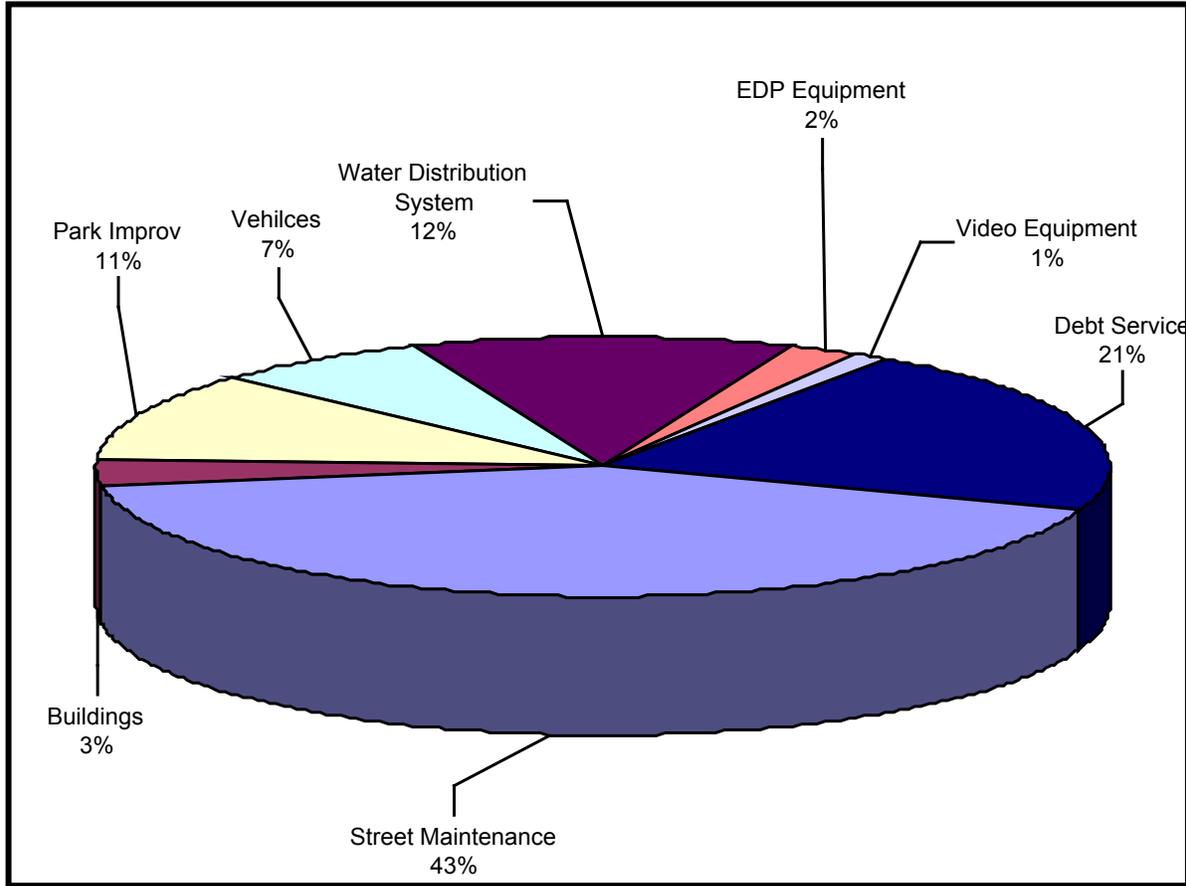
Annually, the Village prepares a five-year long-range plan that encompasses both the operating and capital needs of all Village Departments. In conjunction with the Long-Range plan a Capital Improvement Replacement Plan is prepared. The items contained in this document will be funded by operating revenues from the general fund, motor fuel tax fund, and the water fund. Categories include such items as building improvements, furniture & office equipment, vehicles and EDP equipment. See pages 183-196 for a copy of the FY 2009-10 plan.

A separate document called the Capital Projects Inventory Plan is also prepared every several years. The majority of projects contained in the Capital Projects Inventory Plan are to date unfunded and have not been included in either the Village's Operating Budget nor the Long Range Financial Plan. These projects are typically costly in nature and would not be funded by annual operating revenues. As staff and the Village Board evaluate each project, methods of financing such as grants, developer participation or the issuance of debt is determined.

For budgeting purposes, capital equipment and improvement projects are defined as those expenditures that exceed \$1,000 and have a useful life of 3 years or more. Usually vehicles, machinery, equipment, infrastructure improvements and additions, building improvements are typical capital items.

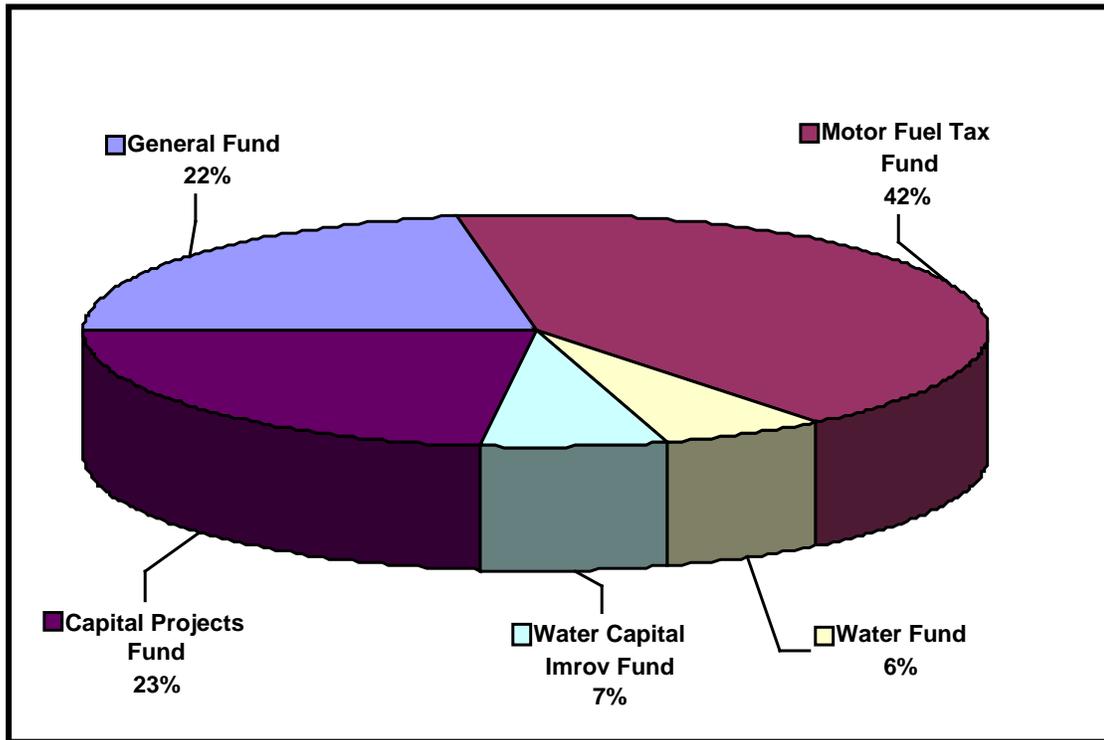
FISCAL YEAR 2010-11 CAPITAL EXPENDITURES BY TYPE
\$515,329

CAPITAL EXPENDITURES



| <u>DESCRIPTION</u> | <u>DOLLAR AMOUNT</u> | <u>PERCENT</u> |
|----------------------------------|----------------------|----------------|
| STREETS | \$218000 | 43% |
| BUILDING IMPROV & NEW | \$16,000 | 3% |
| PARK IMPROVEMENTS | \$56,100 | 11% |
| VEHICLES | \$35,922 | 7% |
| WATER DIST. SYSTEM | \$64,000 | 12% |
| EDP EQUIPMENT | \$10,681 | 2% |
| FURNITURE & EQUIPMENT | \$0 | 0% |
| VIDEO EQUIPMENT | \$6,000 | 1% |
| DEBT SERVICE | \$108,626 | 21% |
| TOTAL | \$515,329 | 100% |

FISCAL YEAR 2010-11 FUNDING FOR CAPITAL EXPENDITURES
\$515,329



| <u>FUND</u> | <u>DOLLAR AMOUNT</u> | <u>PERCENT</u> |
|------------------------------|----------------------|----------------|
| BUILDING IMPROVEMENTS | \$6,000 | |
| PARK IMPROVEMENTS | \$56,100 | |
| EDP EQUIPMENT | \$9,876 | |
| FURNITURE & EQUIPMENT | \$0 | |
| VIDEO EQUIPMENT | \$6,000 | |
| VEHICLES | \$35,922 | |
| GENERAL FUND | \$113,898 | 22% |
| MOTOR FUEL TAX FUND | \$218,000 | 42% |
| EDP EQUIPMENT | \$805 | |
| VEHICLES | \$0 | |
| WATER DIST. SYSTEM | \$29,000 | |
| WATER FUND | \$29,805 | 6% |
| WATER CAP IMPROV FUND | \$35,000 | 7% |
| CAPITAL PROJECTS FUND | \$118,626 | 23% |
| TOTAL | \$515,329 | 100% |

**Village of Willowbrook
Capital Improvement Expenditures**

| <u>NUMBER</u> | <u>General Corporate Fund</u> General Corporate Fund | FY 07-08 | FY 08-09 | FY 09-10 | FY 09-10 | FY 10-11 |
|--|---|----------|----------|----------|-----------|----------|
| | | ACTUAL | ACTUAL | BUDGET | ESTIMATED | PROPOSED |
| VB & Clerk-Capital Improvements | | | | | | |
| 01-05-425-641 | E D P Equipment | - | - | - | - | - |
| * TOTAL | Capital Expenditures | - | - | - | - | - |
| Administration-Capital Improvement | | | | | | |
| 01-10-485-602 | Building Improvements | 11,830 | 17,722 | 15,000 | 15,000 | 6,000 |
| 01-10-485-611 | Furniture & Office Equipment | 7,022 | - | - | - | - |
| 01-10-485-625 | Vehicles | - | 23,475 | - | - | - |
| 01-10-485-641 | E D P Equipment | 13,638 | 2,167 | 1,695 | 1,695 | 1,475 |
| * TOTAL | Capital Expenditures | 32,490 | 43,364 | 16,695 | 16,695 | 7,475 |
| Planning & Dev -Capital Improvements | | | | | | |
| 01-15-540-641 | EDP New Equipment | - | 1,531 | 592 | 592 | 513 |
| * TOTAL | Capital Expenditures | - | 1,531 | 592 | 592 | 513 |
| Parks & Recreation Capital Improvements | | | | | | |
| 01-20-595-641 | EDP Equipment | - | 865 | 865 | 865 | 550 |
| 01-20-595-643 | Pond Improvements | - | 7,007 | - | - | - |
| 01-20-595-691 | Recreation Equipment | - | - | 74,000 | 67,280 | - |
| 01-20-595-693 | Court Improvements | - | 61,987 | - | - | 56,100 |
| 01-20-595-694 | Maintenance Equipment | - | 10,113 | - | - | - |
| 01-20-595-695 | Park Improvements-Neighborhood Parks | 43,310 | 53,531 | 5,100 | 3,870 | - |
| 01-20-595-696 | Community Park Development | 188,859 | - | - | - | - |
| * TOTAL | Capital Expenditures | 232,169 | 133,503 | 79,965 | 72,015 | 56,650 |
| Finance -Capital Improvements | | | | | | |
| 01-25-625-641 | E D P Equipment | - | 1,545 | 1,326 | 1,870 | 885 |
| * TOTAL | Capital Expenditures | - | 1,545 | 1,326 | 1,870 | 885 |
| Police-Capital Improvements | | | | | | |
| 01-30-680-611 | Furniture & Office Equipment | 14,803 | 14,855 | 30,000 | 30,000 | 6,000 |
| 01-30-680-622 | Radio Equipment | 15,596 | 8,523 | 4,000 | 4,000 | - |
| 01-30-680-625 | New Vehicles | 92,493 | 114,465 | 104,500 | 37,500 | 35,922 |
| 01-30-680-641 | EDP New Equipment | 14,211 | 8,328 | 5,842 | 5,842 | 5,320 |
| 01-30-680-642 | Copy Machine | 18,551 | - | - | - | - |
| * TOTAL | Capital Expenditures | 155,654 | 146,171 | 144,342 | 77,342 | 47,242 |
| Public Works-Capital Improvements | | | | | | |
| 01-35-765-625 | Vehicles - New & Other | - | 23,761 | - | - | - |
| 01-35-765-640 | Village Entry Signs | - | - | 70,000 | - | - |
| 01-35-765-641 | EDP Equipment | 865 | 865 | 866 | 866 | 620 |
| 01-35-765-684 | Street Maintenance Contract | - | - | - | - | - |
| 01-35-765-685 | Street Improvements | - | 24,553 | - | - | - |
| * TOTAL | Capital Expenditures | 865 | 49,179 | 70,866 | 866 | 620 |

**Village of Willowbrook
Capital Improvement Expenditures**

| <u>NUMBER</u> | <u>General Corporate Fund</u> | <u>FY 07-08</u> <u>ACTUAL</u> | <u>FY 08-09</u> <u>ACTUAL</u> | <u>FY 09-10</u> <u>BUDGET</u> | <u>FY 09-10</u> <u>ESTIMATED</u> <u>ACTUAL</u> | <u>FY 10-11</u> <u>PROPOSED</u> <u>BUDGET</u> |
|-----------------|---|----------------------------------|----------------------------------|----------------------------------|--|---|
| | Bldg & Zoning - Capital Improvements | | | | | |
| 01-40-835-611 | Furniture & Office Equipment | - | - | - | - | - |
| 01-40-835-641 | EDP New Equipment | 883 | 883 | 863 | 863 | 513 |
| * TOTAL | Capital Expenditures | 883 | 883 | 863 | 863 | 513 |
| **TOTAL | General Corporate Fund | 422,061 | 376,176 | 314,649 | 170,243 | 113,898 |
| <hr/> | | | | | | |
| | Water Fund | | | | | |
| | Water Fund-Capital Improvements | | | | | |
| 02-50-440-626 | Vehicles - New & Other | - | - | - | - | - |
| 02-50-440-643 | Painting - Tank Washing/Hydrants | - | 40,000 | - | - | - |
| 02-50-440-629 | Pressure Adjusting - Door Replacment | - | - | - | - | 4,000 |
| 02-50-440-694 | Distribution System Replacement | 35,615 | 27,332 | 35,000 | 25,000 | 25,000 |
| 02-50-440-695 | EDP | 1,288 | 1,288 | 2,790 | 1,500 | 805 |
| * TOTAL | Water Fund | 36,903 | 68,620 | 37,790 | 26,500 | 29,805 |
| ** TOTAL | Hotel/Motel Tax Fund | - | - | - | - | - |
| <hr/> | | | | | | |
| | Motor Fuel Tax Fund | | | | | |
| 04-56-430-684 | Street Maintenance Contract | 373,742 | 347,523 | 90,000 | 90,000 | 200,000 |
| 04-56-430-685 | LAAP Project | - | - | 24,500 | 4,004 | 18,000 |
| ** TOTAL | Motor Fuel Tax Fund | 373,742 | 347,523 | 114,500 | 94,004 | 218,000 |
| <hr/> | | | | | | |
| | Water Capital Improvements Fund | | | | | |
| 09-65-405-247 | Architectural Fees | - | 59,464 | - | - | - |
| 09-65-410-501 | Transfer To Water Fund | 55,509 | - | - | - | - |
| 09-65-410-502 | Transfer To CIP Fund - Debt Service | - | 500,000 | - | - | - |
| 09-65-440-600 | Water System Improvements | - | - | 15,000 | - | 15,000 |
| 09-65-440-601 | Water Main Extensions | 55,509 | 63,194 | - | - | - |
| 09-65-440-602 | Water Tank Repairs | - | - | 105,000 | 107,977 | - |
| 09-65-440-603 | Valve Insertion Program | - | 13,400 | 20,000 | - | 20,000 |
| 09-65-440-605 | F/A Capitalized | (55,509) | - | - | - | - |
| * TOTAL | Water Capital Improvements Fund | 55,509 | 636,058 | 140,000 | 107,977 | 35,000 |

**Village of Willowbrook
Capital Improvement Expenditures**

| <u>NUMBER</u> | <u>General Corporate Fund</u> | FY 07-08 | FY 08-09 | FY 09-10 | FY 09-10 | FY 10-11 |
|----------------|---------------------------------------|------------------|------------------|------------------|------------------|-----------------|
| | | ACTUAL | ACTUAL | BUDGET | ESTIMATED | PROPOSED |
| | | | | | ACTUAL | BUDGET |
| | Capital Projects Fund | | | | | |
| 10-68-430-401 | Transfer To General Fund | - | - | - | - | - |
| 10-68-430-403 | Transfer to 2008 Bond Fund | - | - | 136,454 | 133,263 | 108,626 |
| 10-68-540-414 | 59th Street Sidewalks | - | - | - | - | - |
| 10-68-540-415 | Public Works Facility | - | 1,417,941 | 951,047 | 726,325 | - |
| 10-68-540-408 | Architect Fees | 27,262 | 75,599 | - | 7,599 | - |
| 10-68-540-416 | Village Hall Garage Renovation | - | - | 48,500 | 10,016 | 10,000 |
| 10-68-545-411 | 75Th Street Extension | 187,664 | 264,866 | - | 14,884 | - |
| 10-68-545-414 | Bond Issuance Costs | - | 34,650 | - | 428 | - |
| 10-68-550-401 | Debt Service/Principal | 141,000 | - | - | - | - |
| 10-68-550-402 | Debt Service/Interest | 5,333 | - | - | - | - |
| 10-550-403 | Reimbursement Developer Contributions | - | - | - | - | - |
| * TOTAL | Capital Projects Fund | 361,259 | 1,793,056 | 1,136,001 | 892,515 | 118,626 |
| TOTAL | | 1,249,474 | 3,221,433 | 1,742,940 | 1,291,239 | 515,329 |

CAPITAL IMPROVEMENTS - DESCRIPTIONS AND IMPACTS ON OPERATING BUDGET

The FY 2010-11 Operating Budget contains the following items, which are considered "Capital Improvements". Normally the nature of capital expenditures are replacement items such as vehicles, furniture and equipment. The following is a description of the FY 2010-11 Capital Expenditures and the impact to the operating budget.

Administration Department

Building Improvements 01-10-485-602 \$6,000

- A total of \$6,000 has been included for general building improvements.

EDP Equipment 01-10-485-641 \$1,175

- The Village entered into a three year lease program for computers that expires July, 2010. For administration the cost to buy the four computers is \$1,475. There should be no impact on the operating budget.

Planning & Economic Development

EDP Equipment 01-15-540-641 \$513

- The Village entered into a three year lease program for computers that expires July, 2010. The buy-out costs of \$513 are for the planner and half the cost of the building secretary. There should be no impact on the operating budget.

Parks and Recreation Department

EDP Equipment 01-20-595-641 \$550

- The Village entered into a three year lease program for computers that expires July, 2010. The buy-out cost of \$550 are for the superintendent of parks & recreation and the recreation supervisor. There should be no impact on the operating budget.

Court Improvements 01-20-595-693 \$56,100

- A total of \$56,100 has been budgeted for the tennis court renovation at Waterford Park. Installation of a new court and fencing is included in the cost. There should be no impact on the operating budget.

Finance Department

EDP Equipment 01-25-625-641 \$885

- The Village entered into a three year lease program for computers that expires July, 2010. The buy-out cost of \$885 are for three computers. There should be no impact on the operating budget.

Police Department

Furniture & Office Equipment 01-30-680-611 \$6,000

- A total of \$6,000 has been budgeted for 1 video camera.

Vehicles 01-30 680-625 \$35,922

- In accordance with the vehicle replacement schedule, two patrol vehicles will be purchased. No impact on the operating budget however a reduction of approximately 15% or \$5,000 in vehicle maintenance costs will occur as the old vehicles have over 70,000 miles.

EDP Equipment 01-30-680-641 \$5,320

- A total of \$5,320 is the buy-out cost for thirteen computers. There should be no impact on the operating budget.

Public Works

EDP Equipment 01-35-765-641 \$620

- A total of \$620 has been budgeted for the buy-out of two computers. There should be no impact on the operating budget.

Building & Zoning

EDP Equipment 01-40-835-641 513

- A total of \$513 has been budgeted for the buy-out of one computer. There should be no impact on the operating budget.

Water Fund

Door Replacement 02-50-440-629 \$4,000

- A total of \$4,000 has been included for the replacement of the pump house door.

Distribution System Replacement 02-50-440-694 \$25,000

- An amount of \$25,000 was budgeted for hydrant replacement program. The old fire hydrants are obsolete and replacement parts are getting difficult to find. This is the fifth year of a five-year replacement program. Over time there should be a savings in maintenance costs.

EDP Equipment 02-60-440-695 \$805

- A total of \$805 has been budgeted for the buy-out of three computers. There should be no impact on the operating budget.

Motor Fuel Tax Fund

Street Maintenance Contract 04-56-430-684 \$200,000

- The Village conducts a Street Maintenance Program using revenue from the Motor Fuel Tax Fund. Included in the Street Maintenance Program are road overlay and base repair, road crack filling, and sidewalk/curb/gutter replacement. The specific areas included in the annual program are based upon the 15-year MFT plan that has been developed by Village staff. This 15-year plan is updated annually and presented to the Public Services Committee and the Village Board for review. Estimates for the FY 2010-11 Street Maintenance Program total \$200,000.

LAAP Project 04-56-430-685 \$18,000

- Includes \$16,000 for construction oversight and \$2,000 for material testing services for the Clarendon Hills Road ARRA project.

Water Capital Improvements Fund

Water System Improvements 09-65-440-600 \$15,000

- A total of \$15,000 has been budgeted for a valve exercising program that will ensure proper operation at the times they are needed. There will be no immediate impact on the operating budget but future maintenance costs may be reduced as a result of the valves working properly.

Valve Insertion Program 09-65-440-603 \$20,000

- This is the first year of a two year program to strategically insert valves in the water main system that will enable sections to be further isolated to reduce the impact to the community during the repair of a main break. This should reduce staff overtime costs and contractor fees as main breaks will be easier to isolate.

Capital Projects Fund

Transfer to 2008 Bond Fund 10-68-430-403 \$108,626

- A total of \$108,626 will be transferred to the 2008 bond fund to pay debt service for bonds issued to complete 75th street and the new public works facility.

Village Hall Garage Renovation 10-68-540-408 \$10,000

- A total of \$10,000 has been budgeted to complete renovate the old public works garage into a file storage facility. The Village currently rents storage space so there will be a cost savings in rental costs once the renovation is complete.

Summary

The capital projects in the FY 2010-11 do not require additional personnel.

The street maintenance program is the largest single ongoing program that is administered by the Director of Municipal Services. With the continued commitment to the Village infrastructure, Village streets are in good shape and well maintained. We would not anticipate ever having to issue debt to rebuild or repair the Village's existing streets.

Village of Willowbrook Capital Improvement Plan

Year
Purchased 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 Totals

| VILLAGE BOARD & CLERK | | | | | | | |
|--|------|------------|------------|------------|----------------|------------|----------------|
| EDP | | | | | | | |
| 01-05-425-641 | | | | | | | |
| 8 LAPTOPS | 2008 | | | | \$5,200 | \$0 | |
| EDP TOTAL | | \$0 | \$0 | \$0 | \$5,200 | \$0 | \$5,200 |
| VILLAGE BOARD & CLERK TOTAL | | \$0 | \$0 | \$0 | \$5,200 | \$0 | \$5,200 |

| ADMINISTRATION | | | | | | | |
|--|------|----------------|-----------------|------------|------------|------------|-----------------|
| BUILDING IMPROVEMENTS - 01-10-485-602 | | | | | | | |
| HVAC Replacement | 2008 | | | | | | |
| Village Hall Canopy (x3) Vinyl Soffit Improvement | | | | | | | |
| Village Hall Tuck pointing | | | | | | | |
| Village Hall Seal Coating | 2007 | | | | | | |
| Village Hall Painting | | | | | | | |
| Village Hall General Building Improv | | \$6,000 | | | | | |
| Keypad System | | | | | | | |
| TOTAL BUILDING IMPROVEMENTS | | \$6,000 | \$0 | \$0 | \$0 | \$0 | \$6,000 |
| FURNITURE & OFFICE EQUIPMENT | | | | | | | |
| Administrator- Furniture | 2007 | | | | | | |
| Copier | 2002 | | \$25,000 | | | | |
| Telephones | 2006 | | | | | | |
| Fax Machine | 2007 | | | | | | |
| GIS | | | | | | | |
| Document Imaging | | | | | | | |
| Community Access Computer | 2005 | | | | | | |
| TOTAL FURNITURE & EQUIPMENT | | \$0 | \$25,000 | \$0 | \$0 | \$0 | \$25,000 |
| Vehicles 01-10-485-625 | | | | | | | |
| Administrator's Vehicle (#76) (6 Year Replacement) | 2008 | | | | | | |
| VEHICLES TOTAL | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| EDP | | | | | | | |
| Computers 01-10-485-641 | | | | | | | |
| Executive Secretary - Mary | 2007 | \$369 | \$424 | \$424 | \$424 | \$424 | |

| | Year | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | 2014-2015 | Totals |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|
| | Purchased | | | | | | |
| Village Administrator - Phil | 2007 | \$369 | \$424 | \$424 | \$424 | \$424 | |
| Administrative Intern | 2007 | \$369 | \$424 | \$424 | \$424 | \$424 | |
| General Administrative (notebook) | 2007 | \$368 | \$424 | \$424 | \$424 | \$424 | |
| File Server | 2007 | | | | | | |
| Printer | 2008 | | | | | | |
| EDP TOTAL | | \$1,475 | \$1,695 | \$1,695 | \$1,695 | \$1,695 | \$8,255 |
| | | | | | | | |
| ADMINISTRATION TOTAL | | \$7,475 | \$26,695 | \$1,695 | \$1,695 | \$1,695 | \$39,255 |

| | Year Purchased | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | 2014-2015 | Totals |
|---|-------------------|--------------|--------------|--------------|--------------|--------------|----------------|
| PLANNING & ECONOMIC DEVELOPMENT DEPARTMENT | | | | | | | |
| FURNITURE & OFFICE EQUIPMENT | | | | | | | |
| Planner 01-15-540-611 - Furniture | 2007 | | | | | | |
| GLS | | | | \$0 | \$0 | \$0 | |
| TOTAL FURNITURE & EQUIPMENT | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| EDP | | | | | | | |
| Computers 01-15-540-641 | | | | | | | |
| Joann- 1/2 Planning - 1/2 Building | 2007 | \$212 | \$212 | \$212 | \$212 | \$212 | |
| Planner - Sara | 2007 | \$301 | \$380 | \$380 | \$380 | \$380 | |
| Printer | 2008 | | | | | | |
| EDP TOTAL | | \$513 | \$592 | \$592 | \$592 | \$592 | \$2,881 |
| PLANNING & ECONOMIC DEV TOTAL | | \$513 | \$592 | \$592 | \$592 | \$592 | \$2,881 |

Year
Purchased 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 Totals

| PARKS & RECREATION | | | | | | | |
|---|------|-----------------|-----------------|------------------|------------------|-----------------|------------------|
| EDP | | | | | | | |
| Computers 01-20-595-641 | | | | | | | |
| Supr. Of Parks - Wally | 2007 | \$275 | \$442 | \$442 | \$442 | \$442 | |
| Parks and Rec Supervisor -George | 2007 | \$275 | \$442 | \$442 | \$442 | \$442 | |
| EDP TOTAL | | \$550 | \$884 | \$884 | \$884 | \$884 | \$4,086 |
| POND IMPROVEMENTS 01-20-595-643 | | | | | | | |
| RECREATIONAL EQUIPMENT 01-20-595-691 | | | | | | | |
| Playground Equipment-Waterford | | | | | | | |
| Playground Equipment-Willow Pond | | | | | \$85,000 | | |
| Playground Equipment-Ridgemoor | | | | \$82,000 | | | |
| TOTAL RECREATION EQUIPMENT | | \$0 | \$0 | \$82,000 | \$85,000 | \$0 | \$167,000 |
| COURT IMPROVEMENTS - 01-20-595-693 | | | | | | | |
| Court Improvements-Community Park | 2008 | | | | | | |
| Court Improvements-Waterford Park | | \$56,100 | | | | | |
| TOTAL COURT IMPROVEMENTS | | \$56,100 | \$0 | \$0 | \$0 | \$0 | \$56,100 |
| PARK IMPROVEMENTS | | | | | | | |
| Park Improvements - Security Lighting | | | | | | | |
| Neighborhood Park Gazebos/Shelters | | | \$25,500 | \$21,000 | \$23,500 | \$26,000 | |
| Community Park Ball Field Lighting | | \$0 | | | | | |
| Community Park Tot Lot | 2008 | | | | | | |
| Park Improvements - Backstops | | \$0 | | | | | |
| TOTAL PARK IMPROVEMENTS | | \$0 | \$25,500 | \$21,000 | \$23,500 | \$26,000 | \$96,000 |
| MAINTENANCE EQUIPMENT 01-20-595-694 | | | | | | | |
| Ball Field Tractor | 2008 | | | | | | |
| TOTAL MAINTENACE EQUIPMENT | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| COMMUNITY PARK 01-20-595-696 | | | | | | | |
| Community Park Parking Lot Expansion | | \$0 | | | | | |
| Community Park Toilet/Concession/Bldg | | | | | | | |
| TOTAL COMMUNITY PARK IMPROVENMENTS | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL IMRPOVEMENTS LESS EDP | | \$56,100 | \$25,500 | \$103,000 | \$108,500 | \$26,000 | \$319,100 |
| PARKS & RECREATION TOTAL | | \$56,650 | \$26,384 | \$103,884 | \$109,384 | \$26,884 | \$323,186 |

Year
Purchased 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 Totals

| FINANCE DEPARTMENT | | | | | | | |
|---|------|--------------|--------------|--------------|--------------|--------------|----------------|
| FURNITURE & OFFICE EQUIPMENT | | | | | | | |
| Furniture & Equipment | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| EDP | | | | | | | |
| Computers 01-25-625-641 | | | | | | | |
| Receptionist - Jackie | 2007 | \$295 | \$295 | \$295 | \$295 | \$295 | |
| Finance Secretary - Janet | 2007 | \$295 | \$295 | \$295 | \$295 | \$295 | |
| Director of Finance - Sue | 2007 | \$295 | \$295 | \$295 | \$295 | \$295 | |
| Printers - Jackie-Janet | | | | | | | |
| EDP TOTAL | | \$885 | \$885 | \$885 | \$885 | \$885 | \$4,425 |
| FINANCE DEPARTMENT TOTAL | | | | | | | |
| | | \$885 | \$885 | \$885 | \$885 | \$885 | \$4,425 |

Year
Purchased 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 Totals

| POLICE DEPARTMENT | | | | | | | |
|---|-------------------|-----|----------|-----|---------|-----|---------|
| Equipment - AED 01-30-680-611 | | | | | | | |
| Squad 51 | 2006 | | | | | | |
| Squad 52 | 2006 | | | | | | |
| Squad 53 | 2006 | | | | | | |
| Squad 54 | 2006 | | | | | | |
| Squad 55 | 2006 | | | | | | |
| Squad 56 | 1999 | | | | \$2,500 | | |
| Squad 57 | 1999 | | | | \$2,500 | | |
| Squad 58 | 1999 | | | | \$2,500 | | |
| Squad 59 | 2008 | | | | | | |
| Squad 66 | | | | | | | |
| Front Office | | | | | | | |
| Lock-up | 2008 | | | | | | |
| Village Hall | 2008 | | | | | | |
| | | | | | | | |
| FURNITURE & EQUIPMENT - AED SUBTOTAL | | \$0 | \$0 | \$0 | \$7,500 | \$0 | \$7,500 |
| | | | | | | | |
| Equipment - Administrative | | | | | | | |
| <u>General Office</u> | | | | | | | |
| AV Monitors | 99 (rebuilt 2003) | | | | | | |
| Keypad System | 1990 | | | | | | |
| Card Reader System | 1990 | | \$15,000 | | | | |
| Fax Machine (4YR LC) | 2003 | | | | | | |
| Copier Storage Area | 1990 | | | | | | |
| Typewriter | 2001 | | | | | | |
| | | | | | | | |
| <u>Chief</u> | | | | | | | |
| Fax Machine | 2005 | | | | | | |
| | | | | | | | |
| <u>Patrol</u> | | | | | | | |
| Typewriter | 2003 | | | | | | |
| | | | | | | | |
| <u>Lock Up</u> | | | | | | | |
| Video Camera | 1990 | | | | | | |
| | | | | | | | |

| | Year Purchased | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | 2014-2015 | Totals |
|---|-------------------|----------------|-----------------|------------|------------|------------|-----------------|
| <u>Parking Lot</u> | | | | | | | |
| Video Camera | 99 (rebuilt 2003) | | | | | | |
| Crowd Control Launcher | 2003 | | | | | | |
| Internal/External Video/Audio Monitoring System With Recording Capability | | | | | | | |
| TOTAL ADMIN. EQUIPMENT COSTS - SUBTOTAL | | \$0 | \$15,000 | \$0 | \$0 | \$0 | \$15,000 |
| VIDEO CAMERAS | | | | | | | |
| 50 | | | | | | | |
| 51 | 2003 | \$6,000 | | | | | |
| 52 | 2006 | | | | | | |
| 53 | 2000 | | | | | | |
| 54 | 2005 | | | | | | |
| 55 (included in new car price) | 2006 | | | | | | |
| 56 (included in new car price) | 1996 | | | | | | |
| 57 | 2005 | | | | | | |
| 58 | 2006 | | | | | | |
| 59 | 2005 | | | | | | |
| 60 | | | | | | | |
| 61 | | | | | | | |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 | | | | | | | |
| 65 | | | | | | | |
| 66 | | | | | | | |
| 67 | | | | | | | |
| VIDEO CAMERAS SUBTOTAL | | \$6,000 | \$0 | \$0 | \$0 | \$0 | \$6,000 |
| Furniture | | | | | | | |
| General Office | 2003 | | | | | | |
| Chief | 2005 | | | | | | |
| Ops/Admin. | Various | | | | | | |
| Detectives | 2000 | | | | | | |
| Lunch Room | Various | | | | | | |
| Interview 1 | 2005 | | | | | | |
| Interview 2 | 2005 | | | | | | |
| Cmdr. Office | 1999 | | | | | | |
| Lock Up | 1990 | | | | | | |
| Red Light Upgrade | 2009 | | | | | | |

| | Year Purchased | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | 2014-2015 | Totals |
|--|-------------------|----------------|-----------------|------------|----------------|------------|-----------------|
| Evidence | 1990 | | \$20,000 | | | | |
| Patrol | 2008 | | | | | | |
| Locker Room1 | 1990 | | \$20,000 | | | | |
| Locker Room2 | 1990 | | \$20,000 | | | | |
| Storage Room | 1990 | | | | | | |
| FURNITURE SUBTOTAL | | \$0 | \$60,000 | \$0 | \$0 | \$0 | \$60,000 |
| TOTAL FURNITURE & EQUIPMENT 01-30-680-611 | | \$6,000 | \$75,000 | \$0 | \$7,500 | \$0 | \$88,500 |
| Base Radios 01-485-622 - General Office | 2006 | | | | | | |
| Car Radios 01-30-680-622 | | | | | | | |
| 50 | 1997 | | | | | | |
| 51 | 2008 | | | | | | |
| 52 | 2005 | | | | | | |
| 53 | 2006 | | | | | | |
| 54 | 2006 | | | | | | |
| 55 | 2008 | | | | | | |
| 56 | 2008 | | | | | | |
| 57 | 1997 | | | | | | |
| 58 | 2005 | | | | | | |
| 59 | 2008 | | | | | | |
| 60 | 2005 | | | | | | |
| 61 | 2004 | | | | | | |
| 62 | 2004 | | | | | | |
| 63 | 2006 | | | | | | |
| 64 | 2004 | | | | | | |
| 65 | 2006 | | | | | | |
| 66 K-9 | 2006 | | | | | | |
| CAR RADIO SUBTOTAL | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Portable Radios 01-30-680-622 | | | | | | | |
| 500 | 2000 | | \$3,000 | | | | |
| 501 | 2006 | | \$3,000 | | | | |
| 502 | 2006 | | \$3,000 | | | | |
| 503 | 2006 | | \$3,000 | | | | |
| 504 | 2004 | | \$3,000 | | | | |

| | Year Purchased | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | 2014-2015 | Totals | |
|--|-------------------|-----------|------------|-----------------|-----------------|------------|------------|-----------------|
| 505 | 2005 | | \$3,000 | | | | | |
| 506 | 2005 | | \$3,000 | | | | | |
| 507 | 2006 | | \$3,000 | | | | | |
| 510 | 1995 | | \$3,000 | | | | | |
| 511 | 2005 | | \$3,000 | | | | | |
| 512 | 2006 | | \$3,000 | | | | | |
| 513 | 2006 | | \$3,000 | | | | | |
| 514 | 2006 | | \$3,000 | | | | | |
| 515 | 2006 | | \$3,000 | | | | | |
| 516 | 2006 | | \$3,000 | | | | | |
| 517 | 2006 | | \$3,000 | | | | | |
| 518 | 2006 | | | \$3,000 | | | | |
| 519 | 1997 | | | \$3,000 | | | | |
| 520 | 2006 | | | \$3,000 | | | | |
| 521 | 1998 | | | \$3,000 | | | | |
| 522 | 2006 | | | \$3,000 | | | | |
| 523 | 1999 | | | \$3,000 | | | | |
| 524 | 1999 | | | \$3,000 | | | | |
| 525 | 1999 | | | \$3,000 | | | | |
| 526 | 2006 | | | \$3,000 | | | | |
| 527 | 2000 | | | \$3,000 | | | | |
| 528 | 2006 | | | \$3,000 | | | | |
| 530 | 2006 | | | \$3,000 | | | | |
| spare | 2000 | | | \$3,000 | | | | |
| PORTABLE RADIOS SUBTOTAL | | | \$0 | \$48,000 | \$39,000 | \$0 | \$0 | \$87,000 |
| RADIO EQUIPMENT TOTAL 01-30-680-622 | | | \$0 | \$48,000 | \$39,000 | \$0 | \$0 | \$87,000 |
| BIKES 01-30-680-625 | | | | | | | | |
| Bicycle1 01-485-625 | 2000 | | | | | | | |
| Bicycle2 01-485-625 | 2000 | | | | | | | |
| Bicycle3 01-485-625 | 2003 | | | | | | | |
| BIKES SUBTOITAL 01-30-680-625 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| VEHICLES 01-30-680-625 | | | | | | | | |
| Chief (#50) (6 Year Replacement) 2002 | 08-09 | | | | | | | |
| Patrol (#51) (4 Year Replacement) 2004 | 08-09 | | | | | \$30,122 | | |
| Patrol (#52) (4 Year Replacement) 2006 | 06/07 | | | \$38,403 | | | | |
| Patrol (#53) (4 Year Replacement) 2006 | 06/07 | \$35,922 | | | | | | |
| Patrol (#54) (4 Year Replacement) 2002 | 02/03 | | | | | | | |

| | Year Purchased | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | 2014-2015 | Totals |
|--|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Patrol (#55) (4 Year Replacement) 2004 | 03/04 | | | | \$31,958 | | |
| Patrol (#56) (4 Year Replacement) 2003 | 04/05 | | | | | \$30,122 | |
| Patrol (#57) (4 Year Replacement) 2005 | 05/06 | | | | | | |
| Patrol (#58) (4 Year Replacement) 2006 | 06/07 | | | \$38,403 | | | |
| Patrol (#59) (4 Year Replacement) 2004 | 08/09 | | | | \$31,958 | | |
| Deputy Chief (#60) (6 Year Replacement) 2005 | 05/06 | | \$25,634 | | | | |
| Detective (#61) (6 Year Replacement) 2006 | 06/07 | | \$24,991 | | | | |
| Deputy Chief (#62) (6 Year Replacement) 2003 | 03/04 | | | | | | |
| Detective (#63) (6 Year Replacement) 2006 | 06/07 | | | | | | |
| Detective Comdr. (#64) (6 Year Replacement) 2008 | 08-09 | | | | | | |
| Court Car (#65) DO NOT REPLACE | 03/04 | | | | | | |
| K-9 (#66) 2005 | Donated | | | | | | |
| DEA Task Force (#67) 2002 | 02/03 | | | | | | |
| VEHICLE SUBTOTAL | | \$35,922 | \$50,625 | \$76,806 | \$63,916 | \$60,244 | \$287,513 |
| VEHICLE TOTAL - 01-30-680-625 | | \$35,922 | \$50,625 | \$76,806 | \$63,916 | \$60,244 | \$287,513 |
| EDP | | | | | | | |
| <u>Computers 01-30-680-641</u> | | | | | | | |
| General Office (535) - Cindy | 2006 | \$355 | \$442 | \$442 | \$442 | \$441 | |
| General Office (536) | 2007 | \$355 | \$442 | \$442 | \$442 | \$442 | |
| General Office (537) | 2007 | \$355 | \$449 | \$449 | \$449 | \$449 | |
| General Office (538) | 2007 | \$355 | \$449 | \$449 | \$449 | \$449 | |
| Chief | 2007 | \$355 | \$449 | \$449 | \$449 | \$449 | |
| Ops (notebook) | 2007 | \$355 | \$599 | \$599 | \$599 | \$599 | |
| Admin | 2007 | \$355 | \$449 | \$449 | \$449 | \$449 | |
| Det1 (notebook) | 2007 | \$355 | \$599 | \$599 | \$599 | \$599 | |
| Det2 (notebook) | 2007 | \$355 | \$599 | \$599 | \$599 | \$599 | |
| Cmdr Det (notebook) | 2007 | \$355 | \$449 | \$449 | \$449 | \$449 | |
| Lockup | 2007 | \$354 | \$449 | \$449 | \$449 | \$449 | |
| Patrol1 | 2007 | \$354 | \$449 | \$449 | \$449 | \$449 | |
| Patrol2 | 2007 | \$354 | \$449 | \$449 | \$449 | \$449 | |
| Patrol3 | 2007 | \$354 | \$453 | \$453 | \$453 | \$453 | |
| Commander Office | 2006 | \$354 | \$442 | \$442 | \$442 | \$443 | |
| COMPUTER SUBTOTAL | | \$5,320 | \$7,168 | \$7,168 | \$7,168 | \$7,168 | \$33,992 |
| <u>Printers</u> | | | | | | | |
| General Office (535)dm | | | | | | | |
| General Office (535) | 2008 | | | | | | |
| General Office (536) | 2008 | | | | | | |
| General Office (537) | 2008 | | | | | | |
| General Office (538) | 2006 | | | | | | |

| | Year Purchased | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | 2014-2015 | Totals |
|--|-------------------|-----------------|------------------|------------------|-----------------|-----------------|------------------|
| Det1 | 2006 | | | | | | |
| Cmdr | 2002 | | | | | | |
| Lockup | 2005 | | | | | | |
| Patrol1 | 2008 | | | | | | |
| Color Laser | 2002 | | | | | | |
| PRINTER SUBTOTAL | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | | | | | |
| <u>Servers & Gateways</u> | | | | | | | |
| Network | 2003 | | | | | | |
| SWCD | 2003 | | | | | | |
| CJIS | 2003 | | | | | | |
| SERVERS & GATEWAYS SUBTOTAL | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | | | | | |
| <u>Other Hardware</u> | | | | | | | |
| Routers | | | | | | | |
| Modems | | | | | | | |
| OTHER HARDWARE SUBTOTAL | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | | | | | |
| TOTAL EDP COSTS - 01-30-680-641 | | \$5,320 | \$7,168 | \$7,168 | \$7,168 | \$7,168 | \$33,992 |
| | | | | | | | |
| Copier 01-485-642 | 2000 | | | | | | |
| | | | | | | | |
| POLICE DEPARTMENT TOTAL | | \$47,242 | \$180,793 | \$122,974 | \$78,584 | \$67,412 | \$497,005 |
| | | | | | | | |

Year
Purchased 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 Totals

| MUNICIPAL SERVICES - PUBLIC WORKS | | | | | | | |
|--|------|--------------|-----------------|-----------------|-----------------|-----------------|------------------|
| FURNITURE & EQUIPMENT 01-35-765-642 | | | | | | | |
| Director Municipal Services - Furniture | 2005 | | | | | | |
| Salt Bins | | | | | | | |
| TOTAL FURNITURE & EQUIPMENT | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Village Entry Signs 01-35-765-640 | | | | | | | |
| Vehicles 01-35-765-625 | | | | | | | |
| 2002 Chevy 1/2 Ton Jake 5 Year Replacement) | 2008 | | | | | | |
| 2006 Ford F-350 (#71) Jim (5 Year Replac) | 2006 | | \$15,000 | | | | |
| 2006 Ford Explorer (#75) - Tim (6 Year Replacement) | 2006 | | | \$15,000 | | | |
| 2004 Ford F250 (#72) Don (5 Year Replacement) | 2004 | | | | | \$12,500 | |
| 2005 Ford F550 - 1 Ton Dump (#81) (8 Year Replac) | 2005 | | | | \$25,000 | | |
| 2004 Int'l 7400 (#74) (12 Year Replacement) | 2004 | | | | | | |
| 2002 Caterpillar Backhoe (9 Year Replacement) | 2002 | | \$50,000 | | | | |
| 2006 Int'l Pickup 7400 4x2 (#73) (12 Year Replacement) | 2006 | | | | | | |
| VEHICLE TOTAL | | \$0 | \$65,000 | \$15,000 | \$25,000 | \$12,500 | \$117,500 |
| EDP | | | | | | | |
| COMPUTERS - 01-35-765-641 | | | | | | | |
| Director Of Municipal Services - Tim (01-545-641) | 2007 | \$155 | \$221 | \$221 | \$221 | \$221 | |
| Foreman Don | 2007 | \$155 | \$212 | \$212 | \$212 | \$212 | |
| Public Services Secretary - Pam | 2007 | \$155 | \$221 | \$221 | \$221 | \$221 | |
| Public Works Garage | 2007 | \$155 | \$212 | \$212 | \$212 | \$212 | |
| COMPUTERS TOTAL | | \$620 | \$866 | \$866 | \$866 | \$866 | \$4,084 |
| STREET IMPROVEMENTS 01-35-465-685 | | | | | | | |
| TOTAL PUBLIC WORKS | | \$620 | \$65,866 | \$15,866 | \$25,866 | \$13,366 | \$121,584 |

MUNICIPAL SERVICES - BUILDING & INSPECTION

| | | | | | | | |
|---|------|------------|------------|-----------------|------------|------------|-----------------|
| Vehicles 01-40-835-625 | | | | | | | |
| 2005 Building Inspector (6 Year Replac) | 2005 | | | \$25,000 | | | |
| VEHICLE TOTAL | | \$0 | \$0 | \$25,000 | \$0 | \$0 | \$25,000 |
| EDP | | | | | | | |
| COMPUTERS - 01-40-835-641 | | | | | | | |
| Chief Building Inspector - Roy | 2007 | \$301 | \$442 | \$442 | \$442 | | |

| | Year Purchased | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | 2014-2015 | Totals |
|---|----------------|--------------|--------------|-----------------|--------------|------------|-----------------|
| Municipal Services Secretary - Joanne 50% | 2007 | \$212 | \$221 | \$221 | \$221 | | |
| Printer | 2008 | | | | | | |
| COMPUTERS TOTAL | | \$513 | \$663 | \$663 | \$663 | \$0 | \$2,502 |
| TOTAL BUILDING & INSPECTION | | \$513 | \$663 | \$25,663 | \$663 | \$0 | \$27,502 |

| | | | | | | | |
|---------------------------|--|------------------|------------------|------------------|------------------|------------------|--------------------|
| TOTAL GENERAL FUND | | \$113,898 | \$301,878 | \$271,559 | \$222,869 | \$110,834 | \$1,021,038 |
|---------------------------|--|------------------|------------------|------------------|------------------|------------------|--------------------|

WATER FUND EXPENDITURES

EDP

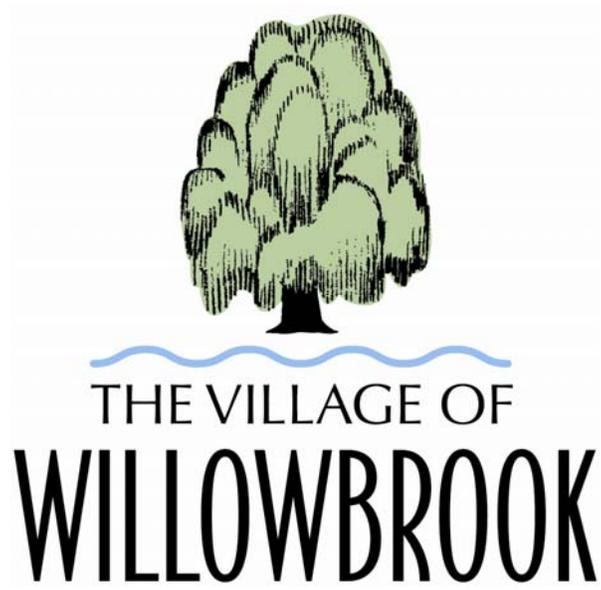
| Computers 02-50-440-695 | | | | | | | |
|--|-----------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Director Of Municipal Services - Tim (01-545-641) 50% | 2007 | \$161 | \$221 | \$221 | \$221 | \$220 | |
| Foreman Don - 50% | 2007 | \$161 | \$212 | \$212 | \$212 | \$212 | |
| Public Works Garage - 50% | 2007 | \$161 | \$212 | \$212 | \$212 | \$212 | |
| Public Services Secretary - Pam 50% | 2007 | \$161 | \$221 | \$221 | \$221 | \$221 | |
| Public Works Pump House - 100% | 2007 | \$161 | \$424 | \$424 | \$424 | \$425 | |
| Upgrade | | | | | | | |
| COMPUTERS TOTAL | | \$805 | \$1,290 | \$1,290 | \$1,290 | \$1,290 | \$5,965 |
| Vehicles - 02-50-440-626 | | | | | | | |
| 2002 Chevy 1/2 Ton Jake 5 Year Replacement) | 2008 | | | | | | |
| 2006 Ford F-350 (#71) Jim (5 Year Replac) | 2006 | | \$15,000 | | | | |
| 2006 Ford Explorer (#75) - Tim (6 Year Replacement) | 2006 | | | \$15,000 | | | |
| 2004 Ford F250 (#72) Don (5 Year Replacement) | 2004 | | | | | \$12,500 | |
| 2005 Ford F550 - 1 Ton Dump (#81) (8 Year Replac) | 2005 | | | | \$25,000 | | |
| 2004 Int'l 7400 (#74) (12 Year Replacement) | 2004 | | | | | | |
| 2002 Caterpillar Backhoe (9 Year Replacement) | 2002 | | \$50,000 | | | | |
| 2006 Int'l Pickup 7400 4x2 (#73) (12 Year Replacement) | 2006 | | | | | | |
| VEHICLE TOTAL - 02-50-440-626 | | \$0 | \$65,000 | \$15,000 | \$25,000 | \$12,500 | \$117,500 |
| OTHER PROJECTS | | | | | | | |
| Tank Washing - 67th Street | 2005 | | \$4,000 | | | \$4,000 | |
| Tank Washing-Executive | | | \$4,000 | | | \$4,000 | |
| Tank Washing-Standpipe | | | \$4,000 | | | \$4,000 | |
| Pressure Adjusting- Door Replacement | | \$4,000 | | | | | |
| Water Pumps | 2004 | | | | | | |
| Tank Painting Standpipe | 1999-2002 | | | | | | |
| Distribution System | | \$25,000 | | | | | |
| Pump House - Painting | | | | | | | |
| OTHER PROJECTS TOTAL | | \$29,000 | \$12,000 | \$0 | \$0 | \$12,000 | \$53,000 |
| WATER FUND TOTAL | | \$29,805 | \$78,290 | \$16,290 | \$26,290 | \$25,790 | \$176,465 |

WATER CAPITAL FUND EXPENDITURES

| | Year Purchased | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | 2014-2015 | Totals |
|--|----------------|-----------------|------------|------------|------------|------------|-----------------|
| Valve Insertion Program | | \$20,000 | | | | | |
| Water Main Exercising Program | | \$15,000 | | | | | |
| Water Main Extension 75th Street | | | | | | | |
| Public Works Facility - Architect Fees | | | | | | | |
| Tank Repairs | | | | | | | |
| Public Works Facility - Transfer to CIP Fund | | | | | | | |
| Total | | \$35,000 | \$0 | \$0 | \$0 | \$0 | |
| WATER CAPITAL FUND TOTAL | | \$35,000 | \$0 | \$0 | \$0 | \$0 | \$35,000 |

| MFT EXPENDITURES | | | | | | | |
|-----------------------------|--|------------------|------------------|------------------|------------------|------------------|--------------------|
| Street Maintenance Contract | | \$200,000 | \$325,000 | \$200,000 | \$200,000 | \$267,000 | |
| Lapp Project | | \$18,000 | | | | | |
| MFT TOTAL | | \$218,000 | \$325,000 | \$200,000 | \$200,000 | \$267,000 | \$1,210,000 |

| CAPITAL PROJECTS FUND EXPENDITURES | | | | | | | |
|--|--|------------------|-----------------|------------|------------|------------|------------------|
| Public Works Facility | | | | | | | |
| Public Works Facility - Architect Fees | | | | | | | |
| Garage Renovation | | \$10,000 | | | | | |
| Debt Service | | \$108,626 | \$60,000 | | | | |
| Total | | \$118,626 | \$60,000 | \$0 | \$0 | \$0 | |
| CAPITAL PROJECTS FUND TOTAL | | \$118,626 | \$60,000 | \$0 | \$0 | \$0 | \$178,626 |



HOW THE VILLAGE OF WILLOWBROOK GOT ITS START

In 1959, a homeowner's group called the Ridgemoor Homeowners Association decided to incorporate as a village in order to be able to guide the development of farmland which surrounded their homes. Changes in the law scheduled to become effective January 1, 1960, which would require a population of 400 for incorporation, caused this group of 167 people to expedite its request to be made a Village. In fact, while the case for incorporation was before court, the attorney for the homeowners association called the president, Anton Borse, frantically asking for a name for the new Village. Borse looked out his window and saw the willow trees along the creek at the back of his property and promptly gave the village its name. Willowbrook became one of the state's smallest villages on January 18, 1960.

Today Willowbrook is home to about 9,000 residents with a strong commercial and industrial base. The Village is very fortunate to have retail businesses such as Willowbrook Ford, Walgreen's Whole Foods, Target, and Dominick's. The Village also hosts a large industrial park with business such as Borse plastics, Exclusive Windows and the Trane Corporation. There are 4 major hotels located in Willowbrook along with a variety of food establishments.

Recreational opportunities for residents and non-residents are provided through the Village's Park and Recreation Department. The Village also belongs to and supports the Gateway Association that provides recreational opportunities for disabled persons.

The Village continues to change and grow with new and exciting developments on the horizon.

VILLAGE OF WILLOWBROOK, ILLINOIS
 PRINCIPAL PROPERTY TAX PAYERS
 CURRENT YEAR AND NINE YEARS AGO

| Taxpayer | 2009 | | | 2000 | | |
|--|------------------------|------|--|------------------------|------|--|
| | Taxable Assessed Value | Rank | Percentage of Total Village Taxable Assessed Valuation | Taxable Assessed Value | Rank | Percentage of Total Village Taxable Assessed Valuation |
| Archstone Communities (AML of Willowbrook) | \$ 14,296,970.00 | 1 | 3.09% | \$ 9,484,040 | 1 | 3.62% |
| Harlem Irving Companies | \$ 9,580,430.00 | 2 | | | | |
| The Oaks at Knollwood | \$ 6,744,270.00 | 3 | 1.46% | 4,008,850 | 2 | |
| Regency Centers, LP (Hinsdale Lake Commons) | \$ 5,681,540.00 | 4 | 1.23% | 3,991,570 | 3 | 1.52% |
| Willowbrook Hinsdale Inn (Holiday Inn) | \$ 3,608,870.00 | 5 | 0.78% | | | |
| Mc Naughton Builders (Woodland Park Office Center) | \$ 3,387,970.00 | 6 | 0.73% | | | |
| American National Bank and Trust (Borse Plastics) | \$ 3,320,930.00 | 7 | 0.72% | 3,572,450 | 4 | 1.36% |
| Target | \$ 3,186,760.00 | 8 | 0.69% | | | |
| Alamprese, Frank | \$ 3,043,260.00 | 9 | 0.66% | | | |
| Willowbrook Apartments | \$ 2,990,720.00 | 10 | 0.65% | | | |
| Hinsbrook Bank & Trust | \$ 2,211,000.00 | 11 | 0.48% | | | |
| Anvan Midwest Realty | | | | 2,759,810 | 5 | 1.05% |
| Willowbrook Realty Investment | | | | 2,275,220 | 6 | 0.87% |
| MFI Partnership/Caryle Group | | | | 1,956,950 | 7 | 0.75% |
| K-Mart | | | | 1,769,840 | 8 | 0.67% |
| Chateau Village | | | | 1,449,270 | 9 | 0.55% |
| Centerpoint Properties | | | | 1,374,160 | 10 | |
| | <u>\$ 58,052,720</u> | | <u>10.48%</u> | <u>\$ 32,642,160</u> | | <u>10.39%</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
Principal Employers
Current Year and Nine Years Ago

| Employer | 2008 | | | 1999 | | |
|-----------------------|---------------------|------|----------------------------|---------------------|------|----------------------------|
| | Number of Employees | Rank | % of Total City Population | Number of Employees | Rank | % of Total City Population |
| Target | 250 | 1 | 2.79% | | | |
| Chateau Village | 170 | 2 | 1.90% | 200 | 1 | 2.30% |
| Whole Foods | 154 | 3 | 1.72% | 160 | 4 | 1.84% |
| Trane | 151 | 4 | 1.68% | | | |
| Espo Engineering | 150 | 5 | 1.67% | 199 | 2 | 2.29% |
| Dominicks | 150 | 6 | 1.67% | 150 | 5 | 1.72% |
| Plastics Group | 150 | 7 | 1.67% | 170 | 3 | 1.95% |
| Holiday Inn | 135 | 8 | 1.51% | 145 | 6 | 1.67% |
| Midtown Athletic Club | 121 | 9 | 1.35% | 140 | 7 | 1.61% |
| Turtle Wax | 120 | 10 | 1.34% | | | |
| Willowbrook Ford | 115 | 11 | 1.28% | 135 | 9 | 1.55% |
| Ashton Place/Catering | 110 | 12 | 1.23% | 139 | 8 | 1.60% |
| Portillos | 85 | 13 | 0.95% | | | |

Source: Village Records

VILLAGE OF WILLOWBROOK, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

| Function/Program | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Public Safety | | | | | | | | | | |
| Police | | | | | | | | | | |
| Physical arrests | 391 | 253 | 273 | 266 | 201 | 222 | 176 | 160 | 177 | 186 |
| Parking, Compromise, and Ordinance Violations | 1,561 | 534 | 675 | 689 | 580 | 507 | 1,165 | 1,565 | 2,474 | 2,779 |
| Traffic violations | 3,487 | 3,584 | 3,113 | 3,087 | 2,926 | 3,257 | 2,735 | 2,420 | 2,269 | 2,850 |
| Water | | | | | | | | | | |
| Average daily consumption | NA | 1.166 | 1.159 | 1.054 | 1.213 | 1.114 | 1.185 | 1.076 | 1.127 | 1.055 |
| Peak daily consumption | NA | NA | NA | NA | 1.737 | 1.348 | 1.375 | 1.749 | 1.438 | 1.388 |

Data Source

Annual Police Report, LMO-2, Village Pumpage Report

*Past data not available

VILLAGE OF ANYWHERE, ILLINOIS

TAXABLE SALES BY CATEGORY

Last Ten Fiscal Years

| Fiscal Year | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| General Merchandise | \$ 167,168 | \$ 169,432 | \$ 177,021 | \$ 167,959 | \$ 155,326 | \$ 381,220 | \$ 440,821 | \$ 483,761 | \$ 520,126 | \$ 520,801 |
| Food | 348,927 | 299,531 | 293,561 | 344,797 | 470,798 | 485,431 | 530,157 | 568,354 | 616,735 | 625,158 |
| Drinking and Eating Places | 177,149 | 155,078 | 145,868 | 170,938 | 166,230 | 174,842 | 181,859 | 181,509 | 215,876 | 298,940 |
| Apparel | - | - | - | - | - | 10,638 | 12,734 | - | 6,817 | 6,363 |
| Furniture & H.H. & Radio | 163,008 | 166,493 | 171,417 | 139,271 | 64,062 | 75,503 | 77,872 | 55,171 | 71,982 | 134,029 |
| Lumber, Building Hardware | 18,014 | 15,863 | 31,834 | 88,751 | 135,390 | 145,139 | 196,275 | 175,541 | 158,570 | 174,971 |
| Automobile and Filling Stations | 644,524 | 625,412 | 602,165 | 549,547 | 479,314 | 443,434 | 389,311 | 471,043 | 424,824 | 423,927 |
| Drugs and Miscellaneous Retail | 247,084 | 273,375 | 336,324 | 301,073 | 296,560 | 300,623 | 292,430 | 308,254 | 343,337 | 441,063 |
| Agriculture and All Others | 467,830 | 329,430 | 270,761 | 315,672 | 239,703 | 266,618 | 313,437 | 365,549 | 367,461 | 386,977 |
| Manufacturers | 36,178 | 31,071 | 27,259 | 24,562 | 21,310 | 31,113 | 31,915 | 34,523 | 42,103 | 60,927 |
| TOTAL | \$ 2,269,882 | \$ 2,065,685 | \$ 2,056,210 | \$ 2,102,570 | \$ 2,028,693 | \$ 2,314,561 | \$ 2,466,811 | \$ 2,643,705 | \$ 2,767,832 | \$ 3,073,155 |
| Village direct sales tax rate | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% |

Source: Illinois Department of Revenue

VILLAGE OF WILLOWBROOK, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

| Function/Program | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
|----------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Public Safety | | | | | | | | | | |
| Police | | | | | | | | | | |
| Stations | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Police Vehicles | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 19 | 19 | 18 |
| Public Works | | | | | | | | | | |
| Miles Streets | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 31 |
| Streetlights | | | | | | | | | | |
| Traffic signals | | | | | | | | | | |
| Water | | | | | | | | | | |
| Water mains (miles) | 37.0 | 39.9 | 39.9 | 40.5 | 40.5 | 40.5 | 40.5 | 40.5 | 40.5 | 43.4 |
| Fire hydrants | 630 | 630 | 630 | 630 | 630 | 630 | 630 | 630 | 630 | 637 |
| Storage capacity (gallons) | 4,000,000 | 4,000,000 | 4,000,000 | 4,000,000 | 4,000,000 | 4,000,000 | 4,000,000 | 4,000,000 | 4,000,000 | 4,000,000 |

Data Source

Various village departments

**VILLAGE OF WILLOWBROOK
2009 PROPERTY TAX RATES**

| Taxing District | Tax Rate |
|--|-----------------|
| DuPage County | 0.1554 |
| DuPage County Forest Preserve | 0.1217 |
| DuPage Airport Authority | 0.0148 |
| DuPage Water Commission | 0.0000 |
| Downers Grove Township | 0.0256 |
| Downers Grove Township Road District | 0.0382 |
| School District #62 | 1.3523 |
| School District #86 | 1.0948 |
| School District #502 | 0.2127 |
| Village of Willowbrook - Special Rec Tax | 0.0133 |
| Willowbrook SSA 1 | 0.1271 |
| Tri-State Fire District | 0.4865 |
| Indian Prairie Library District | 0.0196 |
| TOTAL | 3.6620 |



Village of Willowbrook

Glossary

ACCRUAL BASIS: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of estimated cash flows.

ACCRUED EXPENSES: Expenses incurred but not due until a later date.

ACTIVITY: A specified and distinguishable line of work performed by a Division.

APPROPRIATION: A legal authorization granted by the Village Board to make expenditures and incur obligations for specific purposes. The Board appropriates funds annually by department, agency, or project, at the beginning of each fiscal year based upon the adopted Annual Fiscal Plan. Additional appropriations may be approved by the Board during the fiscal year by amending the Annual Fiscal Plan and appropriating the funds for expenditure.

ASSESSED VALUATION: A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the Downers Grove Township Assessors Office.)

AUDIT: An examination of an organizations' financial statements and the utilization of resources.

BOCA: Building Officials and Code Administrators International, an organization that writes the guidelines for basic community building codes.

BOND: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future, called the maturity date, together with periodic interest at a specified rate.

BOND RATING: An assessment of the likelihood that a bond issuer will pay the interest on its debt on time. Bond ratings are assigned by independent agencies, such as Moody's Investors Service and Standard & Poor's. Ratings range from AAA or Aaa (highest) to D (in default). Bonds rated below B are not investment grade and are called high-yield or junk bonds. Since the

likelihood of default is greater on such bonds, issues are forced to pay higher interest rates to attract investors.

BONDED DEBT: Portion of indebtedness represented by outstanding bonds.

BUDGET: A fiscal plan showing estimated expenditures, revenue, and service levels for a specific fiscal year.

BUDGET ADJUSTMENT: Legal procedure utilized by the Village staff and Board to revise a budget appropriation.

BUDGET CALENDAR: The schedule of key dates or milestones, which the Village departments follow in the preparation, adoption and administration of the budget.

BUDGET DOCUMENT: Instrument used by the budget-making authority to present a comprehensive financial plan of operations to the Village Board.

BUDGET MESSAGE: The opening section of the budget document, which provides the Village Board and the public with a general summary of the most important aspects of the budget, including current and previous fiscal years, and the views and recommendations of the Village Administrator.

BUDGETARY CONTROL: The control or management of a governmental or enterprise fund in accordance with an approved budget to keep expenditures within the limitations of available appropriations of revenue.

CAPITAL IMPROVEMENT PROGRAM (CIP): A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.

CAPITAL IMPROVEMENT PROGRAM BUDGET: A capital Improvement Program (CIP) budget is a separate budget from the operating budget. Items in the CIP are usually construction projects designed to improve the value of government assets.

Village of Willowbrook

Glossary

CAPITAL OUTLAY: Refers to the purchase of land, buildings and other improvements and also the purchase of machinery and equipment items which have an estimated useful life of three years or more and belong to the classes of property commonly considered as fixed assets.

CAPITAL PROJECT: A specific identifiable improvement or purpose for which expenditures are proposed within the capital budget or capital improvement program. Examples of capital improvement projects include new roads, sewer lines, buildings, operating systems, recreational facilities, and large scale remodeling.

CAPITAL PROJECT FUND: A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

CASH BASIS: A basis of accounting under which transactions are recognized only when cash changes hand.

VILLAGE BOARD: The President and six (6) Trustees collectively acting as the legislative and policy making body of the Village.

COMMODITIES: All expenditures for materials, parts, supplies and commodities, except those incidentally used by outside firms performing contractual services for the Village.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG): Federal funds made available to municipalities specifically for community revitalization.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): A governmental unit's official annual report prepared and published as a matter of public record, according to governmental accounting standards.

CONTINGENCY: A budgetary reserve, set aside for emergencies or unforeseen expenditures not otherwise budgeted.

CONTRACTUAL SERVICES: Expenditures for services which are obtained by an express or implied contract. Major types of

contractual services are: (1) advertising and printing; (2) maintenance and repair services; (3) public utility services; and (4) travel and training.

DEBT SERVICE: The Village's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

DEBT SERVICE FUND: A fund established to account for the accumulation of resources for the payment of principal and interest on long term debt.

DEFICIT: The excess of the liabilities of a fund over its assets; or the excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

DEPARTMENT: Administrative subsection of the Village that indicates management responsibility for an operation.

DEPRECIATION: That portion of the cost of a capital asset that is charged as an expense during a particular period. This is a process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the loss of usefulness of a fixed asset is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

DISTINGUISHED BUDGET RESENTATION AWARD: A voluntary program administered by the Government Finance Officers Association to encourage governments to publish well organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

ENCUMBRANCE: Obligations in the form of purchase orders and contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved because the goods or services have not been received. When paid, the encumbrance is liquidated.

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ENTERPRISE FUND: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

EXPENDITURES: This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained, regardless of when the expense is actually paid. Note: An encumbrance is not expenditure. An encumbrance reserves funds to be expended for a future date.

EXPENSES: A decrease in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

FEMA: Federal Emergency Management Agency.

FICA: Federal Insurance Contribution Act, the name of the piece of federal legislation that established the Social Security payroll tax. The current FICA tax rate is 15%, half of which is paid by the employer and half by the employee.

FISCAL YEAR (FY): The time period designating the beginning and ending period for recording financial transactions. The Village of Willowbrook uses May 1 to April 30 as its fiscal year.

FIXED ASSETS: Assets of a long term character which are intended to continue to be held or used, such as land, buildings, machinery and equipment.

FRANCHISE FEE: The fee paid by public service businesses for use of Village streets, alleys and property in providing their services to the citizens of a community. Services requiring franchises include cable television.

FULL ACCRUAL BASIS: The basis of accounting under which transactions are

recognized when they occur, regardless of the timing of estimated cash flows.

FUND: An accounting entity with a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance, revenues and expenditures.

FUND ACCOUNTING: A governmental accounting system that is organized and operated on a fund basis.

FUND BALANCE: The assets of a fund less liabilities, as determined at the end of each fiscal year. Any reservations of fund balance are deducted to result in an “unreserved fund balance.”

FUND TYPE: In governmental accounting, all funds are classified into eight fund types: General, Special Revenue, Debt Services, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

GENERAL FUND: The largest fund within the City, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services such as fire and police protection, parks/forestry and recreation, libraries, public works, health and human services, community development, and general administration.

GENERAL ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standard of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. They encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. They provide a standard by which to measure financial presentations.

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GENERAL OBLIGATIO BONDS: Bonds that finance public projects such as streets, municipal facilities, and park improvements. The repayment of these bonds is made from property taxes, and these bonds are backed by the full faith and credit of the issuing government.

GFOA: Government Finance Officers Association.

GPS: Global Positioning System, equipment that has the ability to survey the location of an object.

GRANT: A contribution by a government or other organization to support a particular function. Typically, these contributions are made to local governments from the state and federal governments.

IDOT: Illinois Department of Transportation.

IDPH: Illinois Department of Public Health.

IEPA: Illinois Environmental Protection Agency.

IMRF: Illinois Municipal Retirement Fund, a pension plan for employees of member cities within the State of Illinois.

INCOME: A term used in proprietary fund type accounting to represent revenues, or the excess of revenues over expenses.

INFRASTRUCTURE: The underlying permanent foundation or basic framework.

INTEREST EARNINGS: The earnings from available funds invested during the year in U.S. Treasury Bonds, Government agencies, and Certificates of Deposits.

INTERFUND TRANSFER: Amounts transferred from one fund to another.

INTERNAL SERVICE FUND: Fund used to account for the financing of goods or services provided by one department to

another department on a cost reimbursement basis.

INVESTMENTS: Securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

LEVY: To impose taxes, special assessments, or service charges for the support of Village services.

LIABILITIES: Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

LONG TERM DEBT: Debt with a maturity of more than one year after the date of issuance.

MAINTENANCE: All materials or contract expenditures covering repair and upkeep of Village buildings, machinery and equipment, systems, and land.

MFT: Motor Fuel Tax, represents revenues for the Village's share of gasoline taxes, allotted by the state for street improvements.

MODIFIED ACCRUAL BASIS: The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger than normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if offset by interest earnings on special assessment levies; and (5) principal and

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interest on long-term debt which are generally recognized when due.

INVESTMENT RATING SERVICE: An independent agency that analyzes the financial credit ratings of organizations.

MUNICIPAL: Of or pertaining to a Village or its government.

OBJECTIVES: The objectives in the performance area of the budget are statements of one-time projects. These statements are intended to address either a new service or project, or a significant change in focus or priority in response to a special community need or Village effort to improve productivity. Objectives are generally limited to one fiscal year.

OPERATING BUDGET: A financial plan outlining the estimated revenues and expenditures, and other information for a specific period (usually a fiscal year). The "proposed budget" is the financial plan presented by the Village Administrator for consideration by the Village Board and the "adopted budget" is the financial plan ultimately approved and authorized by the Village Board.

OPERATING EXPENSES: Proprietary fund expenses that are directly related to the fund's primary service activities.

OPERATING INCOME: The excess of proprietary fund operating revenues over operating expenses.

OPERATING REVENUES: Proprietary fund revenues that are directly related to the fund's primary service activities. They consist primarily of user charges for services.

PER CAPITA COSTS: The cost of service per person. Per capita costs in Willowbrook are based on a 8,967 estimated population provided by the 2000 Census.

PROPERTY TAXES: Used to describe all revenues received in a period from current taxes, delinquent taxes, penalties and interest on delinquent taxes.

PUBLIC HEARING: The portions of open meetings held to present evidence and provide information on both sides of an issue.

RESERVE: An account used to indicate that a portion of fund balance is restricted for a specific purpose. An account used to earmark a portion of fund balance to indicate that it is not appropriate for expenditure. A reserve may also be an account used to earmark a portion of fund equity as legally segregated for a specific future use.

REVENUES: All amounts of money earned or received by the Village from external sources. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

REVENUE BONDS: Bonds whose principal and interest are payable exclusively from a revenue source pledged as the payment source before issuance.

ROI: Return on investment, a method to assist management decision making by evaluating the return on various investment alternatives.

SALES TAXES: The Village receives 1% in sales taxes.

TAX BASE: The total value of all real and personal property in the Village as of January 1 of each year, as certified. The tax base represents net value after all exemptions.

TAX LEVY: The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

TAX RATE: A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation.

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TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. The term does not include charges for services rendered only to those paying such charges, for example sewer service charges.

TIF: Tax Increment Financing or the act of capturing the amount of property taxes levied by a taxing unit for the year on the appraised value of real property located within a defined investment zone. The tax increments are paid into the TIF fund and used to pay project costs within the zone, including debt service obligations.

TRUST AND AGENCY FUNDS: Funds created to account for assets held by the Village in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include pension trust funds and agency funds.

USER CHARGES: The payment of a fee for direct receipt of a public service by the party benefiting from the service.