

VILLAGE OF WILLOWBROOK, ILLINOIS
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Village of Willowbrook, Illinois

Principal Officers

May 1, 2006

LEGISLATIVE

VILLAGE BOARD OF TRUSTEES

Gary Pretzer, President

Robert Napoli

Michael Brown

Timothy McMahon

Michael Mistele

Paul Schoenbeck

Dennis Baker

Leroy Hansen, Clerk

ADMINISTRATIVE

Alan Zordan, Interim Village Administrator

Sue Stanish, Director of Finance

Edward Konstanty, Chief of Police

Alan Zordan, Director of Municipal Services
(Community Development and Public Services)



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Village of Willowbrook

Illinois

For the Fiscal Year Beginning

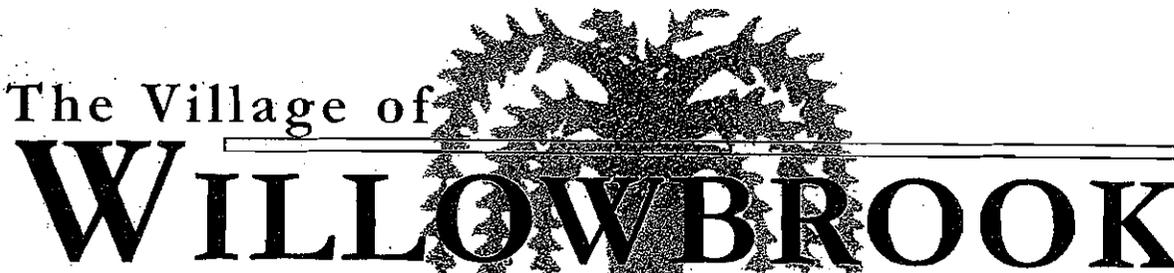
May 1, 2005

Nancy Zjell

President

Jeffrey R. Evans

Executive Director



The Village of
WILLOWBROOK

7760 Quincy Street • Willowbrook, Illinois 60527-5594 • Phone: (630) 323-8215 • Fax: (630) 323-0787

Village President
Gary Pretzer

Village Clerk
Leroy R. Hansen

Village Trustees
Dennis Baker
Michael Brown
Michael Mistele
Timothy McMahon
Robert Napoli
Paul Schoenbeck

The Honorable Gary Pretzer, Village President
Members of the Board of Trustees
Village of Willowbrook, Illinois

The Annual Budget of the Village of Willowbrook, Illinois for the fiscal year commencing May 1, 2006 is hereby submitted.

This budget, in the amount of \$9,076,982 includes all of the Village of Willowbrook funds except the Special Tax Allocation Fund and the Police Pension Fund. This operating budget represents a 12.4% increase from the previous year's operating budget. The fiscal year (FY) 2006-07 budget is funded by operating revenues, state and federal grants and debt instruments. The Motor Fuel Tax Fund, Water Capital Improvements Fund and Capital Projects Fund will utilize designated fund balance reserves to accomplish certain projects. The General Fund, Water Fund and Hotel Motel Tax Fund all project surpluses for the FY 2006-07 budget year.

Pursuant to state law, the draft budget document was made conveniently available for public inspection on January 20, 2006 a public hearing and a first reading of the appropriation ordinance was held on February 6, 2006. The budget was adopted on April 10, 2006.

Overview of FY 2006-07 Budget

All Funds

- Total Revenues for the FY 2006-07 are estimated at \$9,123,357, an increase of about 7.2% from FY 2005-06 budgeted revenues. The budgeted revenues for FY 2006-07 are about 2.6% above the FY 2005-06 estimated actual revenues of \$8,892,380.
- Total budgeted expenditures for FY 2006-07 are \$9,076,982 a 9.2% increase compared to the actual projected expenditures for FY 2005-06 of \$8,309,684.

General Fund

- General fund budgeted revenues for FY 2006-07 are projected to come in about 3.6% or \$235,223 greater than the projected actual revenues in FY 2005-06. There have been no new revenue sources included in the FY 2006-07 budget. The Village anticipates a positive economic outlook with increases in sales and utility taxes. Funding for special recreation needs in the Village's park and recreation programs were expanded through an increase in the special recreation tax levied. A detailed explanation of Village revenues can be found on pages 41-48.

- The general fund budgeted expenditures are projected to be \$6,673,050 which is 10.5% or \$642,145 above the FY 2005-06 projected actual expenditures of \$6,030,905. In the past few years' departmental budgets were significantly reduced. The increase of \$642,145 includes funding for capital improvements and an increase in operational expenditures.

The general fund is projected to produce a \$145,208 surplus.

Water Fund

- Water fund budgeted revenues for FY 2006-07 are projected to come in lower than the estimated amounts for FY 2005-06 by 3.5%. Water sales in the amount of \$1,714,689 have been projected for FY 2006-07. The projection assumes that water and consumption rates will remain relatively the same.
- Fiscal year 2006-07 budgeted water fund expenditures are \$1,750,069, which is consistent with FY 2005-06, estimated expenditures.

The water fund is projected to produce a \$1,621 surplus.

Hotel Motel Tax Fund

- Hotel motel tax revenues have remained fairly consistent since the prior year. There are four hotels that reside within the Village's boundaries. The revenues projected at \$88,800 are generated from a 1.0% hotel motel tax that is locally assessed by the Village.
- Fiscal year 2006-07 budgeted hotel/motel tax fund expenditures of \$87,970 represents a 31.4% or \$20,997 increase over the amount budgeted and expended in FY 2005-06. With the lagging economy in the past years the fund has been running a deficit with amounts owed to the Village's general fund. In order to reimburse the general fund for FY 2005-06 the advertising budget was reduced by \$30,000. The debt to the general fund has been paid off and the advertising program will again be fully funded.

The hotel motel tax fund is expected to produce an \$880 surplus.

Motor Fuel Tax Fund

- Motor fuel tax revenues of \$256,460 are consistent with the amounts budgeted and collected for in FY 2005-06.
- The major item funded through the motor fuel tax fund is the annual street maintenance program. For FY 2006-07 funding for the street maintenance program totals \$207,000. Other items included in the budget include the purchase of rock salt, energy for streetlights, snow plowing and various maintenance items.

The motor fuel tax fund is expected to drawdown \$13,940 in reserves.

Water Capital Improvement Fund

- The water capital improvement fund was established during FY 2005-06. 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. The Village Board has committed to utilizing the amounts generated from the rate

reduction to fund water system capital improvements. Revenues in the fund will come through a transfer from the Village's water fund. The amount transferred will be .20-cents per each thousand gallons billed for a total estimated amount of \$81,600.

- The funds are to be set aside and used for capital improvements to the Village's water system. The FY 2006 budget includes \$150,000 for a water main extension project

The water capital improvements fund is expected to draw down \$65,900 in reserves.

Capital Projects Fund

- Capital project fund budgeted revenues for FY 2006-07 are projected to come in at \$124,000. The primary source of revenue is a transfer from the general fund for debt service payments on the 3-acre land purchase located on Willowbrook Centre Parkway.
- Expenditures in the capital projects fund total \$145,494. This is for debt service payments for the Village's purchase of land on Willowbrook Centre Parkway.

The capital projects fund is expected to drawdown \$21,494 in reserves.

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 41 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.

New developments include Adolph's Funeral Home and Potbellies Sandwich Shop. The Village is still in the planning and negotiating stage for an up scale town center development described below.

The Village has one 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. A focus group comprised of residents, business owners, and Village staff met and developed a plan that is currently being utilized to formulate a development plan for the

Plainfield TIF. Although the development plan is currently in the negotiation phase, it is worth mentioning here, as the 22-acre development would have a significant positive financial impact on the Village if approved. The current plan includes retail stores, restaurants, a bank and gathering places for patrons to enjoy. This project would also include over \$2,000,000 in developer funded public improvements some of which are included in the Village's capital plan. The land in the TIF is vacant except for one home and a bowling alley. The project is currently at the plan commission and if approved the development should get under way by fall, 2006.

As with much of the county, the local economy felt the affects of the 2001 recession that lasted several years. It appears the Village will continue to rebound as sales and income taxes are on the rise. The Village is predicting an increase in sales tax revenues for the FY 2006-07 budget year of 3.0% based on current economic forecasts for the Chicago Metro region. Income tax receipts have been on the rebound evidencing growth in the state's economy. While the Village increased the Utility Tax rate from 3.75% to 5.0% and telecommunications tax from 3.75% to 6.0% last year the actual receipts far exceeded expectations. At the time this budget was prepared revenues and expenditures relating to the Town Center Development were not included as the project was in the Village's plan review process.

Financial Condition

Based on the estimated operating results from FY 2005-06 the Village will be in a better financial condition than originally expected. Not only was the goal achieved to produce a balanced budget but also a surplus of \$552,130 is estimated to occur. This large surplus is expected as a result of increased utility tax revenues, income tax receipts, and building permit revenues. It is understood that building permit fees are a one-time revenue source and can fluctuate greatly depending on building activity. As a result building permit revenues for FY 2006-07 were held to a conservative amount of \$200,000. Teardowns of existing residential properties will continue to increase in FY 2006-07.

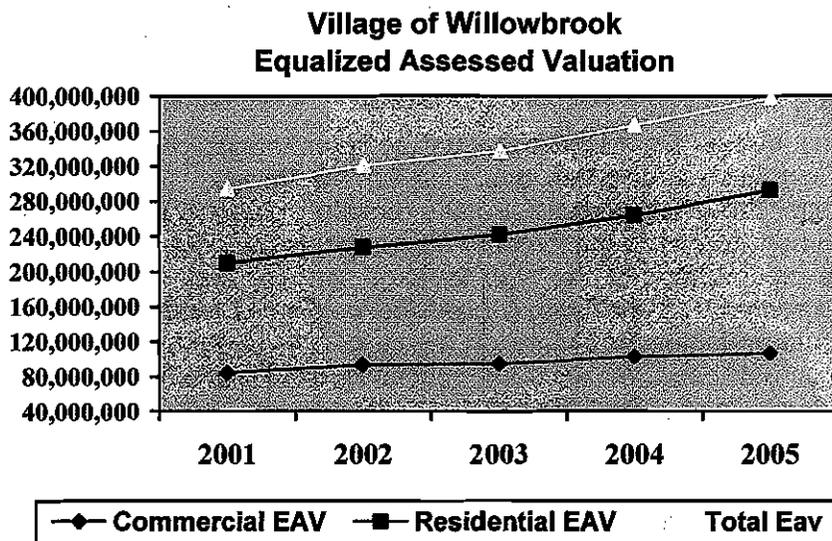
In the past, the Village maintained a targeted fund balance of 90 days operating expenses in the general fund to cushion the impact of economic downturns or emergencies. Five years ago the number of days operating expense averaged 146 days, which surpassed the 90-day target. However, in the past three years the Village has utilized the excess fund balance to offset decreasing revenues and increased expenses to provide the same level of core services to Village residents and businesses. During FY 2005-06 the Village Board increased the targeted fund balance of 120 days operating expense in the general fund. Based on the FY 2006-07 budget the number of days operating expenses in fund balance for the general fund is 120 days. The rebuilding of reserves was accomplished by reducing staff and by increasing locally imposed taxes.

The Village Board and staff carefully weighed the benefits of the amount of reserves needed 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 and long term financial plan to achieve the reserve goal while continuing to provide exceptional services.

With an improved financial condition discussions regarding new revenue sources such as a non-home rule sales tax or pursuing home-rule status have been tabled. For future years, continuing to produce a balanced budget, building reserves and catching up on

deferred capital projects are all Village Board priorities.

The Village has experienced steady growth in equalized assessed valuation in the last five years that increased 35 percent between 2001 and 2005 with 8.4 percent growth last year alone for a total of \$398,492,806. Shown below is a graph of the total increase in the residential and commercial portions of the equalized assessed valuation for the past five years.



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 audited Comprehensive Annual Financial Report has received sixteen 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 fourth time for the FY 2005-06, which exemplifies the President, Village Board and Administrator's goal of planning and performing at the highest standards of excellence. The FY 2006-07 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 three 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 two debt instruments issued by the Village one being funded through the general fund (G.O. Debt) and the other through the water fund (Alternate Revenue Bonds) for system improvements. Pages 32 and 33 describe these issues in more detail.

The Village's debt service policy dictates the term of the issue. 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. The annual G.O. debt service payments represent 2.2% of general fund revenues and the total debt is less than 1% of the 2005 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. In both recent debt issues, Hinsbrook Bank & Trust, purchased the debt instruments with favorable interest rates and significant savings to the Village on attorney, financial advisory, bond council, and underwriting fees.

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 without levying a property tax. An annual Financial Health Monitoring Report is prepared and analyzed by the Village Board to identify financial trends through a variety of ratios. The most recent strategic planning session was held in June 2001. The Village's executive management team has been short staffed and in transition in the past year. As a result the strategic planning session that was to be held in FY 05-06 has been put on hold.

The Vision Statement and Organizational Goals of the President and Village Board for the Village are on page 15. Many of these goals are on going 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
- Work aggressively toward the completion of the Willowbrook Town Center consistent with the Community Master Plan while adding substantially to the Village's tax base
- Provide adequate funding to purchase land and begin the planning process for a new Community Center Campus to include: Village Hall, Police Department, Public Works facility and Indoor Community Recreation Facility

Below are some of the more significant initiatives proposed for the coming year identified within the FY 2006-07 budget.

Staffing Initiatives

- The Village has operated with the same number of patrol officers over the past several years. This year's budget anticipates the addition of one new patrol officer to be hired

mid-way through the fiscal year. The staffing increase has become a necessity for shift coverage and to allow participation in community policing programs.

- The newest member of the department is four legged with a nose for identifying narcotics. For the first time, the Village has a k-nine unit. The k-nine outfitted vehicle will be donated by a local car dealership along with a donation from the Chamber of commerce for the bulletproof dog vest. The dog will also be used for public relations at community events and will be able to assist neighboring police departments.
- The reorganization in the Police Department resulted in two commanders being promoted to the newly created rank of Deputy Chief. Having two Deputy Chiefs will increase operating effectiveness and provide for succession planning.

Development Initiatives

- The Village has spent the past four years in conversations with the Harlem Irving Development Group relating to the Village's "Town Center" TIF development. Route 83 and Plainfield Road border the Town Center Site encompassing about 22 acres. The development plan consists of a mix of up-scale retail shops, dining establishments and a public gathering place. If the development plan moves forward the Village can look forward to a Town Center gathering place that will also enhance sales tax revenues.
- The original 1960 zoning code ordinance is in need of updating. Current trends in zoning regulation and administration, such as the use of land use matrixes to depict permitted land uses, would greatly improve the code. Proposed improvements to the code include: placing all landscape regulations into one easy to understand section; creating a new zoning district for our older residential neighborhoods; updating the sign code; updating the Planned Unit Development regulations; creating architectural overlay regulations and updating the public hearing section just to name a few.

Capital Improvements

- In accordance with the long-range plan, the estimated cost to build a toilet facility/concession stand/storage building in the Community Park has been included. The improvements address the need for full service toilet facilities and the desire of the Burr Ridge/Willowbrook Softball program for the past several years to have better facilities to serve concessions. The storage areas in the building would be used to store BRW's and the Parks and Recreation Department athletic equipment.
- An amount of \$30,000 has been included for the purchase of a new phone system for the entire Village Hall facility. The system will include the software and hardware components necessary to upgrade the system. It is anticipated that a cost savings will be realized over time as communication technologies have improved significantly over the past 20 years.
- The Village continues to commit to maintaining the highest quality of infrastructure for Village roadways. In FY 2006-07 amounts have been included in the motor fuel tax fund budget for road maintenance. Based on the Village's aggressive replacement and maintenance schedule in the past, the FY 2006-07 program can be funded 100% from motor fuel tax receipts without the need of funding from the general fund.
- Vehicle replacements in the general and water fund continue to be a priority. The

Village is planning on replacing three police vehicles and three public works/water vehicles.

Several other initiatives are as follows:

- Continue to work with DuPage County to plan, engineer and implement a comprehensive Stormwater Improvement Plan for the Sawmill Creek Watershed
- Investigate processes and programs to accept payments via the Internet
- Initiate program to replace signs throughout the Village
- 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.
- Continuation of 50/50 resident cost share tree planting program
- Continued planning with Parks & Recreation Commission for a Willowbrook Community Recreation Center
- Upgrades to the Village water system and ancillary components
- Maintain advertising showcasing local hotels and motels

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. Although the overall economic outlook for the Village is improving, the Village is still facing the challenge of providing quality services with increasing costs.

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%. On a positive note, if the current trend continues, the Village can expect income tax receipts to rebound compared prior year receipts. The Illinois Municipal League (IML) prepares estimates of State shared revenues that the Village has relied on for budgeting and cash flow purposes. Income tax revenues for the Village of Willowbrook are expected to rise 4.5% or \$30,500.

As the Village relies heavily on sales tax receipts (42%); we are very pleased that sales tax revenues have experienced increases over the last two years. For FY 2005-06 it is expected that sales tax receipts will meet the budgeted amount of \$2,589,750. Without including new potential growth such as the town center development, sales tax revenues have been projected to increase by 3.0% for FY 2006-07.

One of the goals established by the Board in FY 2004-05, was to present a general fund balanced budget that also included a rebuilding of the number of days in reserves. For both FY 2005-06 and the budget for FY 2006-07 this has been achieved. With an increased revenue base projected for FY 2006-07 the Village Board has approved programs that had been eliminated in the past based on financial constraints. These major items are listed below:

- The reinstatement of a second brush-pickup program to be held in the Spring
- Reinstatement out-of state travel for senior management staff
- Reinstatement of the annual Village appreciation dinner
- Accelerated the vehicle replacement program
- Additional advertising through the Hotel/Motel Tax Fund along with a landscaping budget

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 2006-07 plan year the Village's health insurance premium will increase by 11.5% increase. For several years now, the Village's increase 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 \$10,000 annually.

Water Fund

The Village's Water Fund is in a healthy condition. The cash reserves in the fund are beginning to accumulate after several years of drawing down reserves. The last water rate increase was in year 2001. Based on the five-year financial forecast water rates should remain the same.

Road Development – Growth Challenges

In the late 80s, the Village Board and Plan Commission recognized an emerging problem. Significant non-residential growth was occurring in the southeast quadrant of the Village and significant new development was on the horizon. This southeast quadrant generally bordered by Route 83, Plainfield Road, Madison Street and I-55 had its access to the Interstate system through already overburdened local streets.

An "industrial collector" was envisioned in the Village's Comprehensive Plan and the 75th Street corridor was judged to be the best option for meeting this new demand. During FY01, a second phase of this improvement was designed and constructed. The second phase now known as Willowbrook Centre Parkway was constructed from Madison Street to the Tameling parcel. The project totaling almost \$1 million, including engineering and construction was shared by CenterPoint Realty Services, the developer, State and County economic development grants. The last phase of the construction of Willowbrook Centre Parkway is scheduled for FY 2006-07. Engineering on the project has begun in the Spring 2006.

Future Issues

The Village will continue to carefully evaluate development opportunities such as the Town Center development 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 policy of not levying a property tax for village services. Over the past several years there have been discussions of the need for a new Community Center/Village Hall. If the project does come to fruition, it will be a major undertaking for the Village and exciting addition for the Community. 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-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 and
- ❖ Retaining a skilled and motivated workforce
- ❖ Complying with federal and state mandates,
- ❖ Maintaining fund balances that are prudent financial management

The Five Year Long Range Plan and Capital Improvements Plan identify some projects that do not have specific funding and will require the consideration of alternative methods of financing such as grants, the issuance of long term debt or developer contributions.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) has presented and awarded the Village of Willowbrook a Certificate of Achievement for Excellence in Financial Reporting for our Comprehensive Annual Financial Report for the fiscal year ended April 30, 2005. This certificate is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management. This is the 16th consecutive year the Village has received this award.

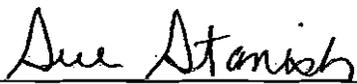
The Government Finance Officers Association of the United States and Canada (GFOA) has presented and awarded the Village of Willowbrook a Distinguished Budget Presentation Award for our fiscal year ended April 30, 2006 budget. This award represents a significant achievement for the Village. It reflects the commitment of the Village Board and staff to meeting the highest principles of governmental budgeting.

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 our sincere appreciation for the contributions made for the preparation of accurate and meaningful information vital to the Village's operation.

Respectfully submitted


Alan Zordan, Interim Village Administrator


Sue Stanish, Director of Finance

LONG TERM FINANCIAL OVERVIEW

The last several years the Village has been able to produce a balanced budget in the general fund. However during the recession that began in 2001, the use of fund balance reserves for several years were necessary to meet operating and capital needs. Providing a stable source of revenue in changing economic conditions is an issue that has been contemplated by the Board. The Village has a policy to provide the highest quality municipal services without levying a property tax. This policy may be revisited in the future.

The Village has experienced turnover in the position of Village Administrator. Working through the reorganization and the transition in leadership, the strategic planning session was put on hold. The plan is to hold a session in FY 2006-07 once a new Village Administrator is on board.

LONG TERM FINANCIAL ISSUES

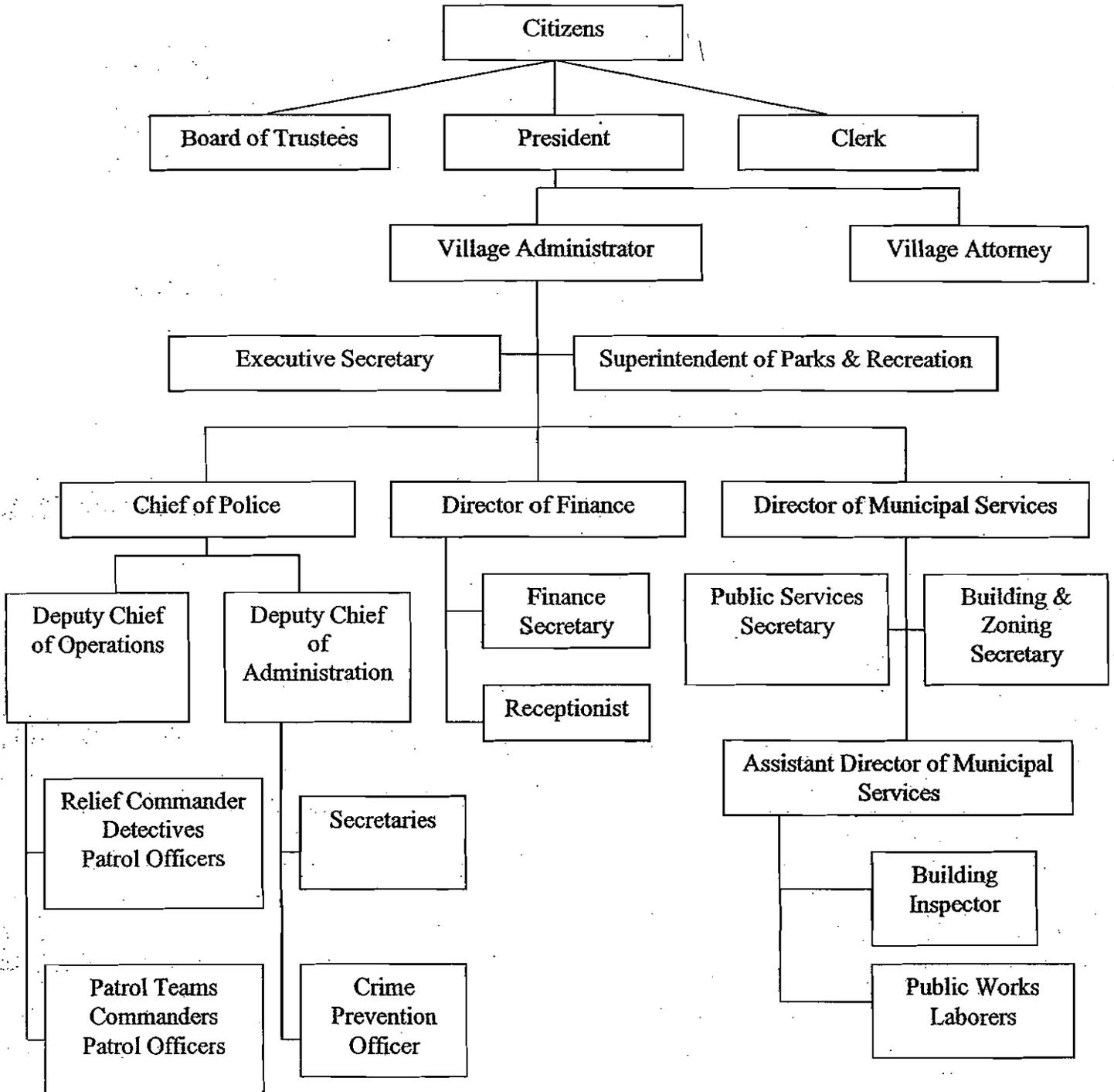
The Village of Willowbrook is only one in four communities in DuPage County that does not levy a significant property tax to fund essential village services. Of these four communities the Village of Willowbrook is the only non-home rule community. A non-home rule community does not have the same taxing authority as a home-rule community.

Preliminary discussions have been held regarding options such as a non-home rule sales tax or home-rule status. Both of these options would require referendum approval from Willowbrook residents. In either scenario a significant amount of revenues would be generated that would be used to fund operations, capital improvements and to rebuild fund balance reserves.

The Finance Committee held a special workshop to perform a detailed review and analysis of the Village's Long-Range Plan and different revenue generating options for the Village. Expenditure assumptions such as inflation for insurance and pensions were developed and approved by the Committee. The annual amount of capital spending was also addressed. The Committee recommended that a consistent amount of capital spending (about \$400,000) be planned for each of the next five years. A revised capital and equipment replacement schedule was developed and included in the Long-Range plan to meet that objective. See pages 172-188 for the plan.

With the economic downturn in the past several years, the State of Illinois financial crisis and unfunded mandates, it has been challenging to provide services with fewer resources. To address this, a reorganization occurred that reduced management staff. The Community Development and Public Services Departments were combined to form the Municipal Services Department. While the financial condition of the Village has improved the risk of relying on sales tax revenues for 40% of general fund revenues remains.

VILLAGE OF WILLOWBROOK ORGANIZATIONAL CHART



This organizational chart reflects changes in the departmental structure for the Village of Willowbrook. The Superintendents of Public Services and Building and Zoning were eliminated while the position of Assistant Director of Municipal Services was created. Additionally, the Operations and Administrative Commanders were eliminated and two Deputy Chief positions were created.

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.
- Finding a formula to establish, manage and facilitate a "town center" that reflects a sense of community and the Village's high desirability as a location to live in or locate a business within.
- 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.

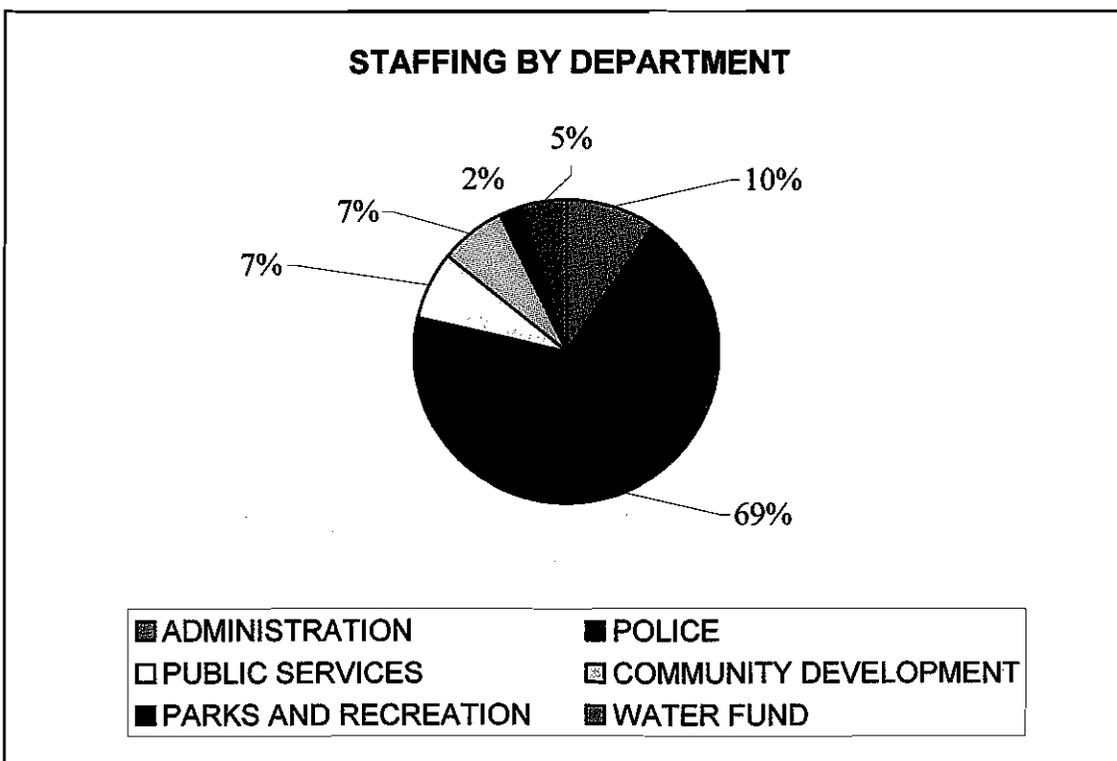
Strategic Financial Objectives

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

- Provide adequate financing to purchase land and begin the planning process for a new Community Center Campus to include: Village Hall, Police Department, Public Works facility and Indoor Community Recreation facility.
- Maintain a financial statement that permits us to continue to operate all Village functions without the Village levying a property tax.
- 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.
- Work aggressively toward the completion of the Willowbrook Town Center consistent with the Community Master Plan while adding substantially to the Village's tax base.

Village of Willowbrook
 Personnel Requirements
 (Full Time Equivalent)

| DEPARTMENT | 2004-05 | 2005-06 | 2006-07 |
|-----------------------|-----------|-----------|-----------|
| ADMINISTRATION | 5 | 4 | 4 |
| POLICE | 28 | 28 | 29 |
| PUBLIC SERVICES | 3 | 3 | 3 |
| COMMUNITY DEVELOPMENT | 3 | 3 | 3 |
| PARKS AND RECREATION | 1 | 1 | 1 |
| WATER FUND | 2 | 2 | 2 |
| TOTAL | 42 | 41 | 42 |



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 and Water Capital Improvements Fund. Budgets have not been adopted for the Special TIF 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.

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 does not have any debt service funds.

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 fund is the Village's only enterprise fund.

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 since capital maintenance is critical. 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 does not have any agency 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 \$1,000 are capitalized as fixed assets on the balance sheet and are not expensed.

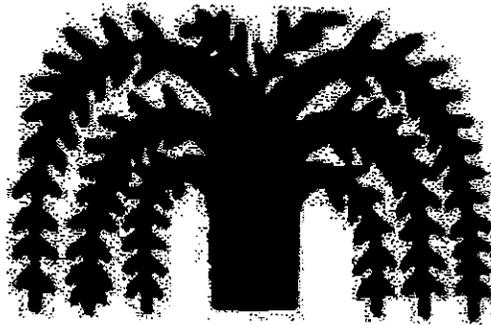
Village of Willowbrook
Village Funds and the Related Village Departments

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

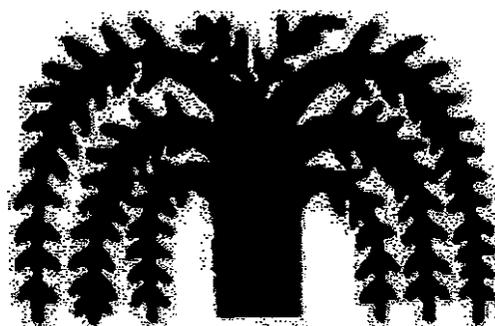
| Village Departments | Village Funds | | | | | | |
|-------------------------------|---------------|----------------------|---------------------|-----------------------|---------------------|------------|---------------------|
| | General Fund | Hotel/Motel Tax Fund | Motor Fuel Tax Fund | Capital Projects Fund | Police Pension Fund | Water Fund | Water Cap Impr Fund |
| Administration | x | x | | | x | | |
| Police | x | | | | x | | |
| Public Services * | x | | x | x | | x | x |
| Community Dev.** | x | | | | | | |
| Parks & Rec | x | | | x | | | |
| Plan Comm.** | x | | | | | | |
| Board of Police Commissioners | x | | | | | | |
| Nuisance Control | x | | | | | | |
| Water Department* | | | | | | x | x |

* From a staffing perspective the same four employees work in the public services department and in the water department.

** The three employees that work in community development are responsible for coordinating and working with the Village's Plan Commission.

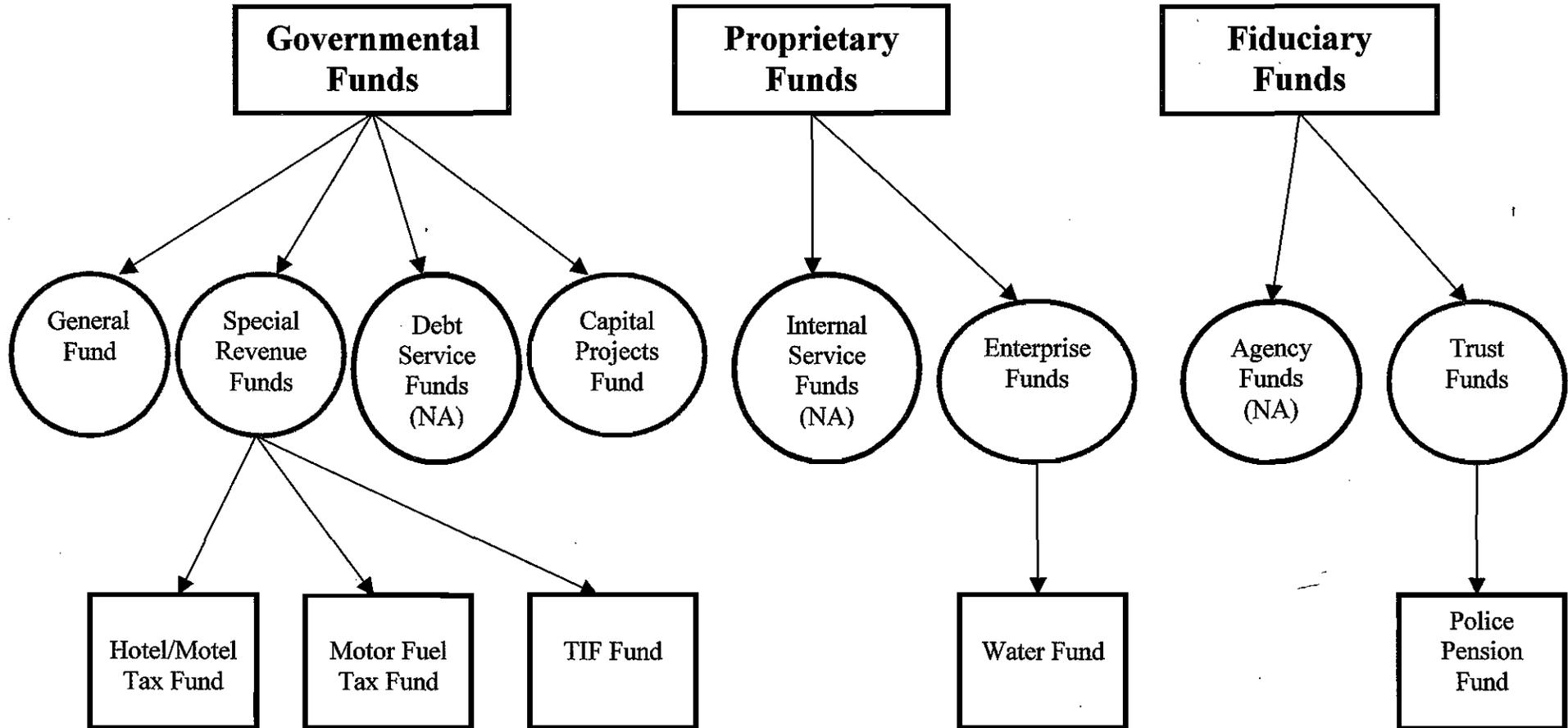


The Village of Willowbrook



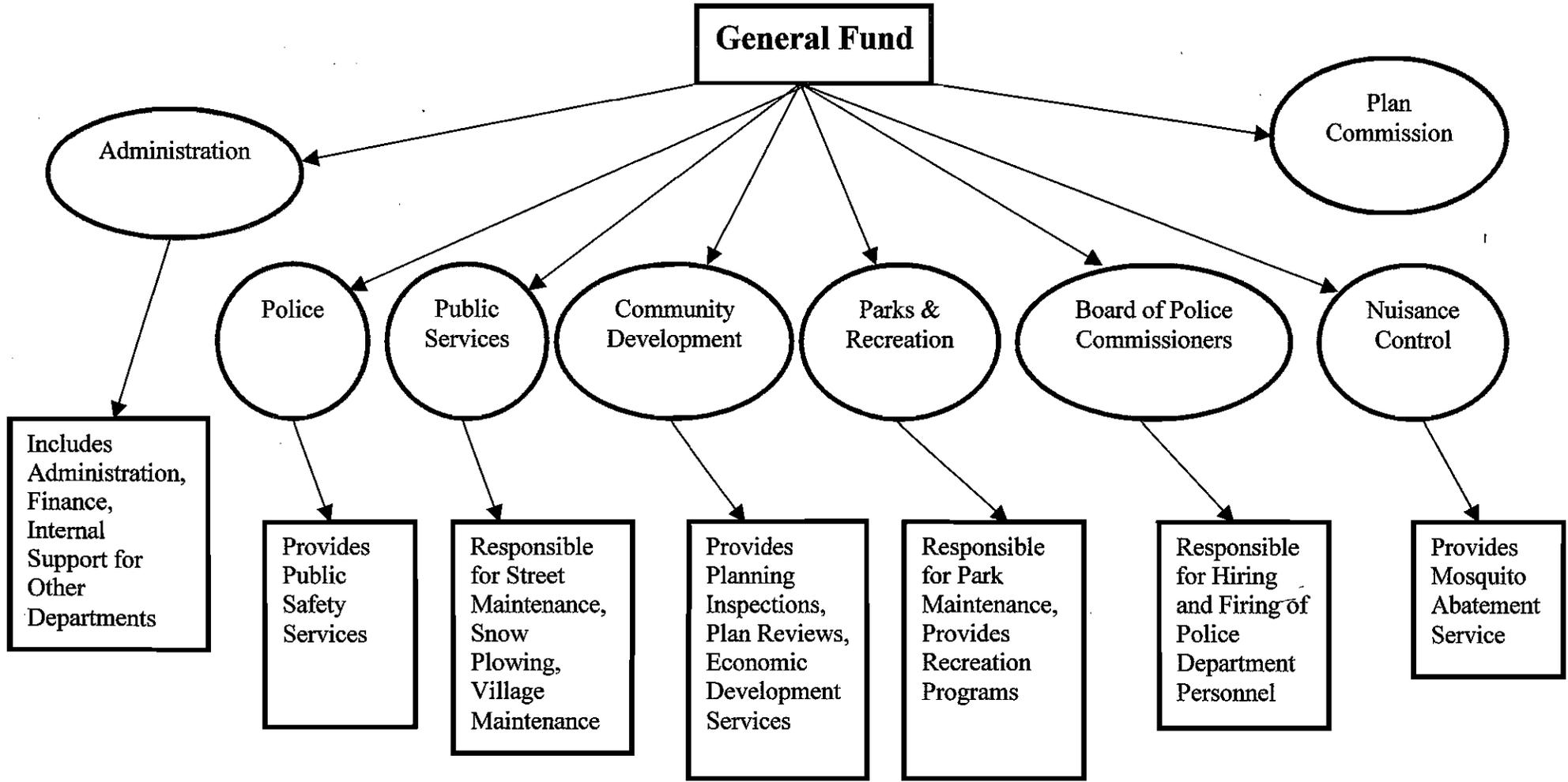
The Village of Willowbrook

Village of Willowbrook
Fund Structure

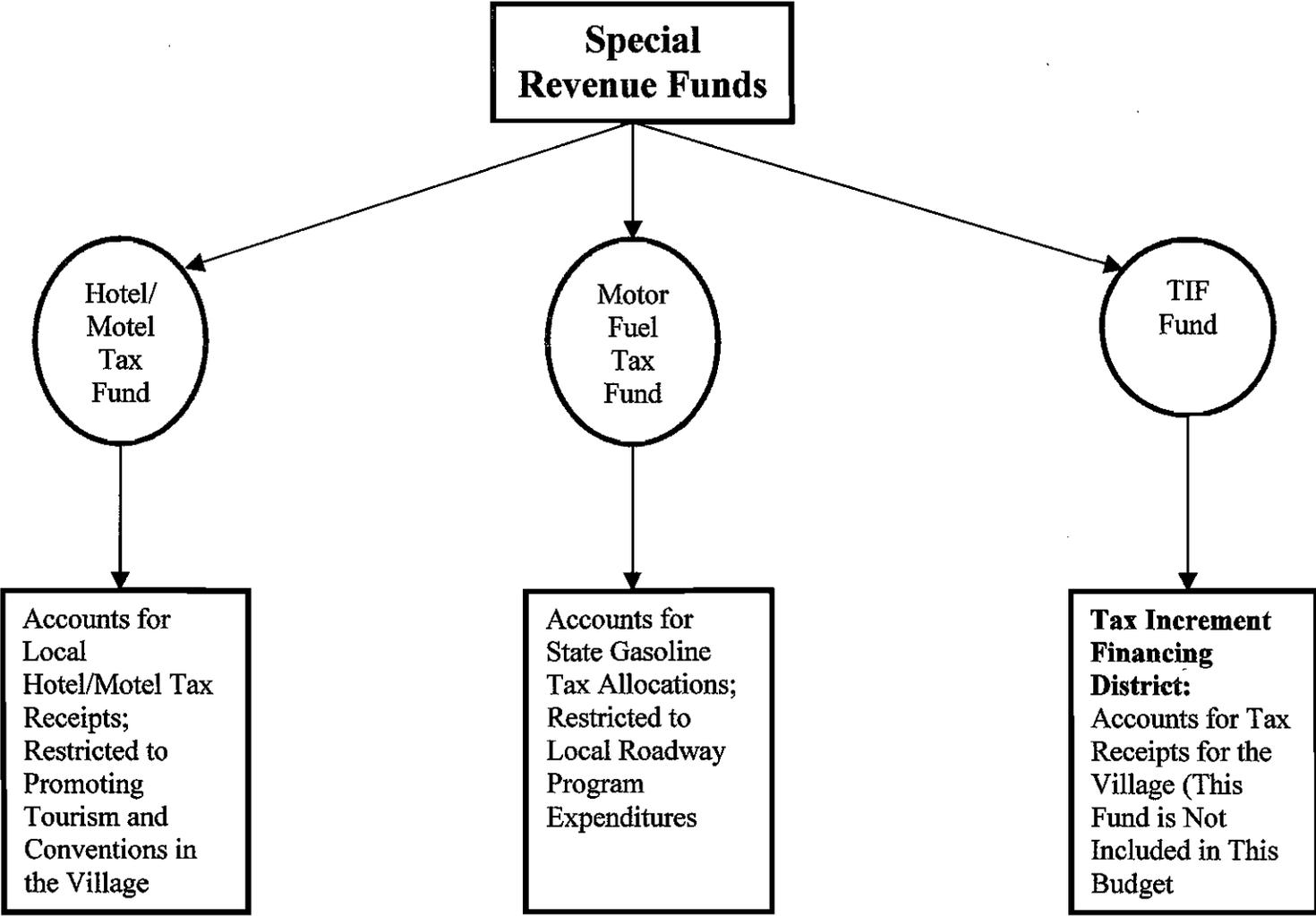


* The Village does not have funds noted above in red.

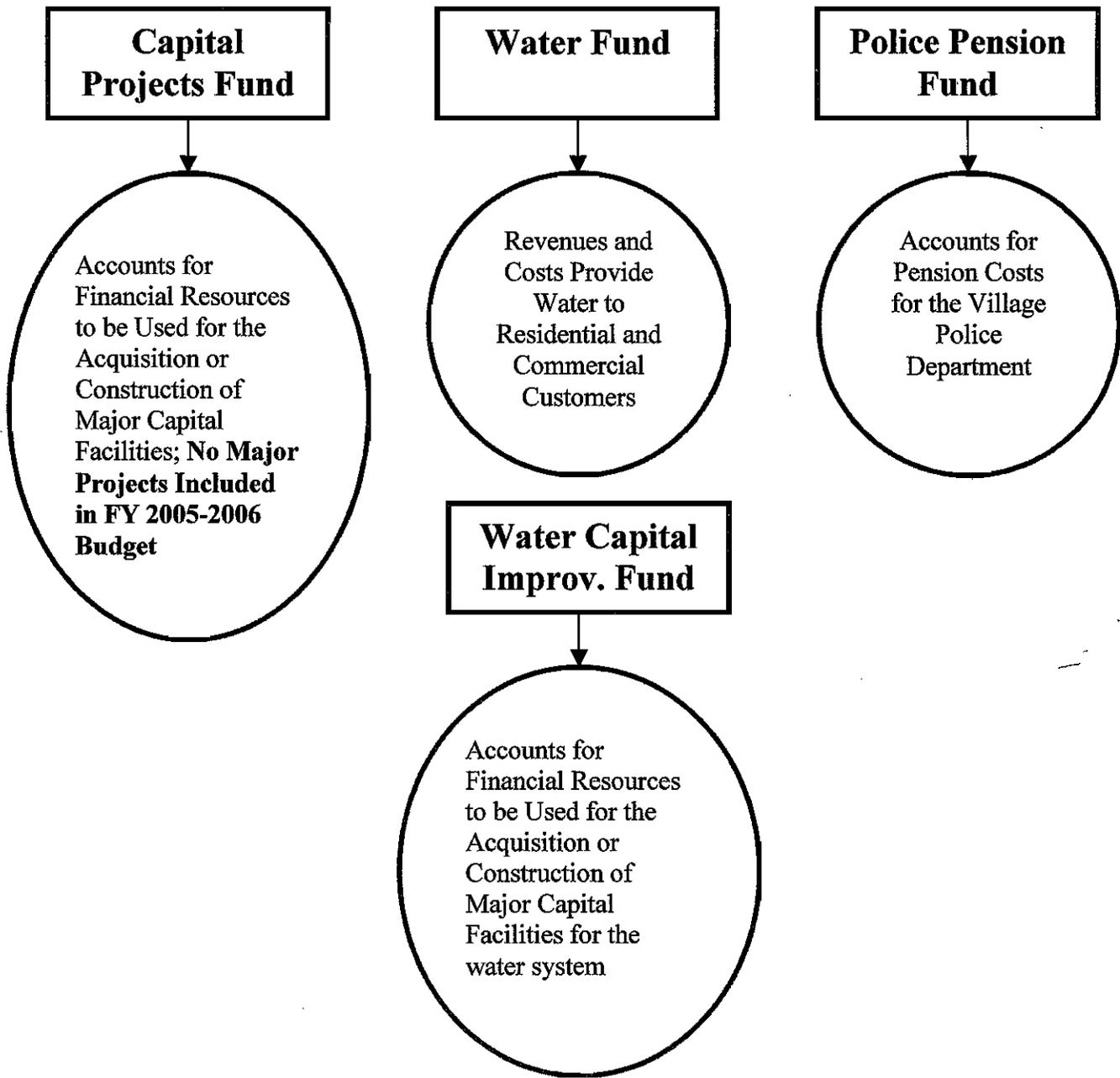
Village of Willowbrook
General Fund



Village of Willowbrook
Special Revenue Funds



Village of Willowbrook
Capital Projects, Water, & Police Pension 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. 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. 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 2006-07 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 2003-2005.

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

- A. Mid Year - November
 - 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.
- B. Budget Workshop - Staff
 - Between November and January, the Finance Director incorporates all departmental budget requests into a preliminary draft budget document. This draft does not include salary increases for non-union personnel.
 - A budget workshop is held on a staff level whereby department heads present requests to the Village Administrator and the Finance Director. Discretionary projects and operating costs are discussed. Discretionary projects are listed in a separate document for the Village Board to discuss during the budget workshop. Discretionary projects are defined as items that have not appeared in the past, are not a contractual obligation of the Village and are not usually reoccurring in nature.
- C. Committee Reviews:
 - The Village Board committees and park and recreation commission review their respective departmental budgets.
 - The draft budget is finalized incorporating any committee recommendations.
- D. Village Board Budget Workshop - February
 - The draft budget is presented to the Village Board during the budget workshop held in the month of February. Discretionary projects are discussed and approved during the budget workshop.
 - 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 on the same evening as the budget workshop.
- E. Final Budget - April
 - The final budget is prepared by the Finance Director incorporating discretionary projects and any other changes approved by the Board of Trustees. The Village Board approves the final budget in the month of April.
 - 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.

The following is a budget timetable detailing the significant timeframes.

The Village of
WILLOWBROOK

7760 Quincy Street • Willowbrook, Illinois 60527-5594 • Phone: (630) 323-8215 • Fax: (630) 323-0787

Village President
Gary Pretzer

Village Clerk
Patrick Spatafore

Village Trustees
Dennis Baker
Michael Brown
Stephen Landsman
Timothy McMahon
Robert Napoli
Paul Schoenbeck

November 8, 2005

MEMO TO: President and Board of Trustees

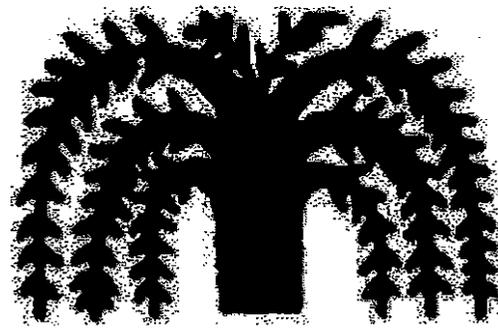
FROM: Carl Goldsmith, Village Administrator *CJ*

SUBJECT: Budget Adoption Timetable - Fiscal Year 2006-07

I hereby recommend the Board's adoption of the following timetable in relation to the 2006-07 Budget:

| | |
|------------|--|
| January 20 | Deadline for posting Notice of Budget Workshop and Public Hearing relative to the proposed Appropriation Ordinance |
| February 6 | Budget Workshop: Public Hearing for Appropriation Ordinance Discussion of Preliminary Budget |
| April 10 | Adoption of Budget |
| May 8 | Pass Appropriation Ordinance |
| July | Approve Long Range Financial Plan and Capital Improvements Plan |

Thank you for your consideration of this matter.



The Village of Willowbrook

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 Year Long Term Financial Plan will be prepared to plan for future funding needs.
- A Financial Health Monitoring Report will be prepared annually to develop and monitor trend data on Village revenues and expenses.
- 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 EAV.

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 two debt instruments currently outstanding one of which falls 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 October 2000, the Village approved an Installment Purchase Agreement for the purpose of paying the cost of a municipal land acquisition, and authorizing and providing for the issue of \$1,042,000 General Obligation Limited Tax Debt Certificates, Series 2000. The 3.5 acre land parcel may one day be used for a new Village Hall, Police Department, Recreation Center and Public Works facility. The debt service will be paid from the General and Capital Projects Fund. In 2003 the 2000 installment contracts were refinanced with Hinsbrook Bank & Trust. The principal balance of \$664,000 will be payable over a five year term at a fixed interest rate of 3.75%. The fees to refinance were minimal and the new deal improves the Village's cash flow for the next three years by \$100,000 per year. As a result of the lower interest rate

(3.75% compared to 5.5%), extending the remaining 3 years on the original contract to a new 5 year contract did not increase the overall cost.

TOTAL OUTSTANDING DEBT AND CURRENT DEBT PAYMENTS

| Purpose/Year | Rate | Retirement Date | Principal Outstanding | Principal Payment | Interest Payment | Total Payment |
|-------------------------|----------|-----------------|-----------------------|-------------------|------------------|---------------|
| Alternate Water -- 2000 | 4.7-5.3% | June 2010 | \$730,000 | \$125,000 | \$41,154 | \$166,154 |
| Land Debt Cert -- 2003 | 3.75% | Dec 2007 | \$276,000 | \$131,000 | \$15,475 | \$146,475 |

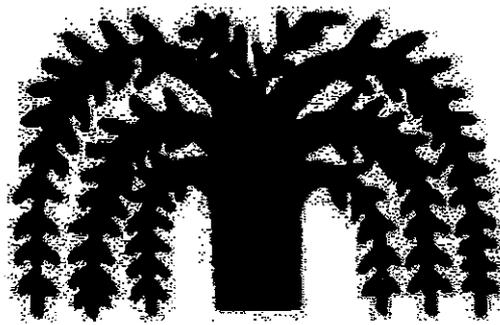
| Description | Original Principal | Principal Paydown | Principal Outstanding |
|------------------------|--------------------|-------------------|-----------------------|
| Alternate Water Bonds | \$1,300,000 | \$570,000 | \$730,000 |
| Land Debt Certificates | \$664,000 | \$388,000 | \$276,000 |
| Total | \$1,964,000 | \$958,000 | \$1,006,000 |

SCHEDULE OF FUTURE DEBT

| Year Ending April 30 | Water | Land Installment | Total | Principal | Interest |
|----------------------|------------------|------------------|--------------------|--------------------|------------------|
| 2007 | \$164,683 | \$145,494 | \$310,177 | \$265,000 | \$45,177 |
| 2008 | \$167,763 | \$146,361 | \$314,124 | \$281,000 | \$33,124 |
| 2009 | \$165,388 | | \$165,388 | \$145,000 | \$20,388 |
| 2010 | \$167,549 | | \$167,549 | \$155,000 | \$12,549 |
| 2011 | \$164,240 | | \$164,240 | \$160,000 | \$4,240 |
| Total | \$829,623 | \$291,855 | \$1,121,478 | \$1,006,000 | \$115,478 |

LEGAL DEBT LIMIT

| | |
|--|---------------|
| Equalized Assessed Valuation EAV(2004) | \$367,454,470 |
| Bond Debt Limit 8.625% of EAV | \$31,692,948 |
| Amount Applicable to Debt Limit | \$291,855 |
| Legal Debt Margin @ 4/30/06 | \$31,401,094 |



The Village of Willowbrook

Village of Willowbrook
Fund Balance Analysis Fiscal Years 2005-06 & 2006-07

| | General Corporate Fund | Water Fund | Hotel/Motel Tax Fund | Motor Fuel Tax Fund | Water Capital Improv Fund | Capital Projects Fund | All Funds Total |
|--------------------------------|------------------------------|------------------|-------------------------|---------------------------|------------------------------------|-----------------------------|--------------------|
| Fiscal Year 2005-06 | | | | | | | |
| Fund Balance 5/1/05 | \$1,376,889 | \$270,753 | (\$1,927) | \$6,827 | \$0 | \$180,143 | \$1,832,685 |
| Estimated Revenues | \$6,583,035 | \$1,814,900 | \$87,020 | \$257,625 | \$70,000 | \$79,800 | \$8,892,380 |
| Estimated Operating Expense | 5,800,499 | 1,725,352 | \$66,973 | \$66,556 | \$0 | \$231,288 | \$7,890,668 |
| Estimated Capital Expense | 230,406 | 25,000 | \$0 | \$163,610 | \$0 | \$0 | \$419,016 |
| Estimated Fund Balance 4/30/06 | <u>\$1,929,019</u> | <u>\$335,301</u> | <u>\$18,120</u> | <u>\$34,286</u> | <u>\$70,000</u> | <u>\$28,655</u> | <u>\$2,415,381</u> |
| Days Operating Expense | 121 | | | | | | |

| | General Corporate Fund | Water Fund | Hotel/Motel Tax Fund | Motor Fuel Tax Fund | Water Capital Improv Fund | Capital Projects Fund | All Funds Total |
|--------------------------------|------------------------------|------------------|-------------------------|---------------------------|------------------------------------|-----------------------------|--------------------|
| Fiscal Year 2006-07 | | | | | | | |
| Estimated Fund Balance 5/1/06 | \$1,929,019 | \$335,301 | \$18,120 | \$34,286 | \$70,000 | \$28,655 | \$2,415,381 |
| Estimated Revenues | \$6,818,258 | \$1,751,689 | \$88,850 | \$256,460 | \$84,100 | \$124,000 | \$9,123,357 |
| Estimated Operating Expense | 6,288,540 | 1,611,569 | \$87,970 | \$63,400 | \$0 | \$145,494 | \$8,196,972 |
| Estimated Capital Expense | \$384,510 | \$138,500 | \$0 | \$207,000 | 150,000 | \$0 | \$880,010 |
| Estimated Fund Balance 4/30/07 | <u>\$2,074,227</u> | <u>\$336,922</u> | <u>\$19,000</u> | <u>\$20,345</u> | <u>\$4,100</u> | <u>\$7,161</u> | <u>\$2,461,755</u> |
| Days Operating Expense | 120 | | | | | | |

**Village of Willowbrook
All Funds Combined**

| | Actual 03-04 | Actual 04-05 | Budget 05-06 | Estimated 05-06 | Proposed 06-07 |
|-------------------|-----------------|-----------------|-----------------|--------------------|-------------------|
| Revenues | \$8,495,710 | \$8,579,523 | \$8,513,416 | \$8,892,380 | \$9,123,357 |
| Operating Expense | \$8,871,603 | \$7,726,449 | \$7,629,396 | \$7,890,668 | \$8,346,972 |
| Operating Surplus | (\$375,893) | \$853,074 | \$884,020 | \$1,001,712 | \$776,384 |
| Capital Budget | \$368,937 | \$334,305 | \$443,610 | \$419,016 | \$730,010 |
| Net Surplus | (\$744,830) | \$518,769 | \$440,410 | \$582,696 | \$46,374 |

**Village of Willowbrook
All Funds Combined**

| | Actual 03-04 | Actual 04-05 | Budget 05-06 | Estimated 05-06 | Proposed 06-07 |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| REVENUE | | | | | |
| General Corporate Fund | \$5,248,422 | \$6,253,277 | \$6,156,366 | \$6,583,035 | \$6,818,258 |
| Water Fund | \$1,702,323 | \$1,740,892 | \$1,935,200 | \$1,814,900 | \$1,751,689 |
| Hotel/Motel Tax Fund | \$86,253 | \$85,234 | \$87,000 | \$87,020 | \$88,850 |
| Motor Fuel Tax Fund | \$258,719 | \$264,660 | \$255,050 | \$257,625 | \$256,460 |
| Water Capital Improv Fund | \$0 | \$0 | \$0 | \$70,000 | \$84,100 |
| Capital Projects Fund | \$1,199,993 | \$235,459 | \$79,800 | \$79,800 | \$124,000 |
| Total | \$8,495,710 | \$8,579,523 | \$8,513,416 | \$8,892,380 | \$9,123,357 |
| EXPENDITURES | | | | | |
| General Corporate Fund | \$5,844,452 | \$5,714,665 | \$6,017,202 | \$6,030,905 | \$6,673,050 |
| Water Fund | \$1,570,233 | \$1,726,091 | \$1,590,592 | \$1,750,352 | \$1,750,069 |
| Hotel/Motel Tax Fund | \$92,782 | \$57,715 | \$63,600 | \$66,973 | \$87,970 |
| Motor Fuel Tax Fund | \$279,053 | \$258,991 | \$255,324 | \$230,166 | \$270,400 |
| Water Capital Improv Fund | \$0 | \$0 | \$0 | \$0 | \$150,000 |
| Capital Projects Fund | \$1,454,020 | \$303,292 | \$146,288 | \$231,288 | \$145,494 |
| Total | \$9,240,540 | \$8,060,754 | \$8,073,006 | \$8,309,684 | \$9,076,982 |
| Surplus (Deficit) | (\$744,830) | \$518,769 | \$440,410 | \$582,696 | \$46,374 |

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 04-05 | Est | | Actual 04-05 | Est | | Actual 04-05 | Est | |
| | | Actual 05-06 | Proposed 06-07 | | Actual 05-06 | Proposed 06-07 | | Actual 05-06 | Proposed 06-07 |
| GENERAL FUND | | | | | | | | | |
| REVENUES | | | | | | | | | |
| Taxes | 4,853,359 | 5,262,099 | 5,522,015 | 0 | 0 | 0 | 85,180 | 87,000 | 88,800 |
| Licenses and permits | 408,374 | 348,350 | 305,350 | 0 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 423,700 | 397,871 | 428,760 | 0 | 0 | 0 | 264,526 | 256,740 | 255,560 |
| Charges for Services | 117,041 | 77,299 | 77,250 | 1,738,697 | 1,876,900 | 1,822,289 | 0 | 0 | 0 |
| Fines and forfeits | 177,275 | 185,000 | 185,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Investment Income | 6,591 | 16,000 | 18,000 | 2,195 | 8,000 | 13,500 | 4,093 | 5,205 | 4,950 |
| Miscellaneous | 256,057 | 278,120 | 266,883 | 0 | 0 | 0 | 156,055 | 0 | 0 |
| Total | 6,242,397 | 6,564,739 | 6,803,258 | 1,740,892 | 1,884,900 | 1,835,789 | 509,854 | 348,945 | 349,310 |
| EXPENDITURES | | | | | | | | | |
| General Government | 1,545,433 | 1,529,769 | 1,758,004 | 0 | 0 | 0 | 59,658 | 66,973 | 87,970 |
| Public safety | 3,308,873 | 3,553,158 | 3,760,292 | 0 | 0 | 0 | 0 | 0 | 0 |
| Highways and streets | 559,682 | 628,892 | 628,235 | 0 | 0 | 0 | 414,906 | 315,166 | 270,400 |
| Health and welfare | 28,393 | 30,048 | 36,400 | 0 | 0 | 0 | 0 | 0 | 0 |
| Culture and recreation | 218,442 | 234,649 | 367,119 | 0 | 0 | 0 | 0 | 0 | 0 |
| Water Service | 0 | 0 | 0 | 1,726,091 | 1,584,198 | 1,735,386 | 0 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Principal retirement | 0 | 0 | 0 | 0 | 125,000 | 130,000 | 126,000 | 131,000 | 135,000 |
| Interest and fiscal charges | 0 | 0 | 0 | 0 | 41,154 | 34,683 | 20,334 | 15,288 | 10,494 |
| Total | 5,660,823 | 5,976,516 | 6,550,050 | 1,726,091 | 1,750,352 | 1,900,069 | 619,998 | 528,427 | 503,864 |
| Net surplus (Deficient) | 581,574 | 588,223 | 253,208 | 14,801 | 134,548 | (64,280) | (110,144) | (179,482) | (154,554) |
| Other Financing Sources (uses) | | | | | | | | | |
| Transfer debt service | (50,000) | (50,000) | (120,000) | 0 | 0 | 0 | 75,500 | 75,500 | 120,000 |
| Transfer to TIF Fund | (3,842) | (4,389) | (3,000) | 0 | 0 | 0 | 0 | 0 | 0 |
| Sale of Capital Assets | 10,880 | 18,296 | 15,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other Financing Sources (uses) | (42,962) | (36,093) | (108,000) | 0 | 0 | 0 | 75,500 | 75,500 | 120,000 |
| Est Fund Bal 5/1 | 838,276 | 1,376,889 | 1,929,019 | 255,772 | 270,753 | 405,301 | 219,685 | 185,041 | 81,059 |
| Est Fund Bal 4/30 | 1,376,889 | 1,929,019 | 2,074,227 | 270,573 | 405,301 | 341,021 | 185,041 | 81,059 | 46,505 |

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 | Water Capital Impr Fund | Capital Projects Fund | All Funds Total |
|---|--------------------|--------------------|----------------------|---------------------|-------------------------|-----------------------|--------------------|
| REVENUES | | | | | | | |
| Taxes | 5,522,015 | | | | | | 5,522,015 |
| Licenses and permits | 305,350 | | | | | | 305,350 |
| Intergovernmental | 428,760 | | | 255,560 | | | 684,320 |
| Charges for Services | 77,250 | 1,740,689 | 88,800 | | 81,600 | | 1,988,339 |
| Fines and forfeits | 185,000 | | | | | | 185,000 |
| Investment Income | 18,000 | 11,000 | 50 | 900 | 2,500 | 4,000 | 36,450 |
| Miscellaneous | 266,883 | | | | | | 266,883 |
| Total Revenues | \$6,803,258 | \$1,751,689 | \$88,850 | \$256,460 | \$84,100 | \$4,000 | \$8,988,357 |
| EXPENDITURES | | | | | | | |
| General Government | 1,770,154 | | 87,970 | | | | 1,858,124 |
| Public safety | 3,748,142 | | | | | | 3,748,142 |
| Highways and streets | 628,235 | | | 270,400 | | | 898,635 |
| Health and welfare | 36,400 | | | | | | 36,400 |
| Culture and recreation | 367,119 | | | | | | 367,119 |
| Water Service | | 1,585,386 | | | 150,000 | | 1,735,386 |
| Debt Service | | | | | | | 0 |
| Principal retirement | | 130,000 | | | | 135,000 | 265,000 |
| Interest and fiscal charges | | 34,683 | | | | 10,494 | 45,177 |
| Total Expenditures | 6,550,050 | 1,750,069 | 87,970 | 270,400 | 150,000 | 145,494 | 8,953,983 |
| Net surplus (Deficient) | 253,208 | 1,620 | 880 | (13,940) | (65,900) | (141,494) | 34,374 |
| Other Financing Sources (uses) | | | | | | | |
| Transfer for debt service | (120,000) | | | | | 120,000 | 0 |
| Transfer to TIF Fund | (3,000) | | | | | | (3,000) |
| Sale of Capital Assets | 15,000 | | | | | | 15,000 |
| Total Other Financing Sources (uses) | (108,000) | 0 | 0 | 0 | 0 | 120,000 | 12,000 |
| Est Fund Bal 5/1/06 | 1,929,019 | 335,301 | 18,120 | 34,286 | 70,000 | 28,655 | 2,415,381 |
| Est Fund Bal 4/30/07 | 2,074,227 | 336,921 | 19,000 | 20,346 | 4,100 | 7,161 | 2,461,755 |

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

SALARIES

Salaries include full and part time employees but do not include overtime costs.

The Village Board approved an increase of 3.75% for non-union employees.

Wage increases for police officers not included in budget numbers due to contract negotiations.

| | FY 2005-06 Budgeted Salaries | FY 2006-07 Budgeted Salaries | Salaries Dollar Change | % Change | |
|---------------------|------------------------------------|------------------------------------|------------------------------|--------------|----------------------------------|
| GENERAL FUND | | | | | |
| Administration | 573,945 | 593,870 | 19,925 | 3.5% | |
| Police | 1,967,939 | 2,075,350 | 107,411 | 5.5% | |
| Public Services | 115,356 | 127,700 | 12,344 | 10.7% | Increase based on reorganization |
| Community Dev | 96,790 | 88,210 | (8,580) | -8.9% | Decrease based on reorganization |
| Parks & Recreation | 13,365 | 13,850 | 485 | 3.6% | |
| Plan Commission | 7,415 | 8,090 | 675 | 9.1% | |
| WATER FUND | 107,103 | 119,400 | 12,297 | 11.5% | |
| TOTAL | 2,881,913 | 3,026,470 | 144,557 | | |

BENEFITS

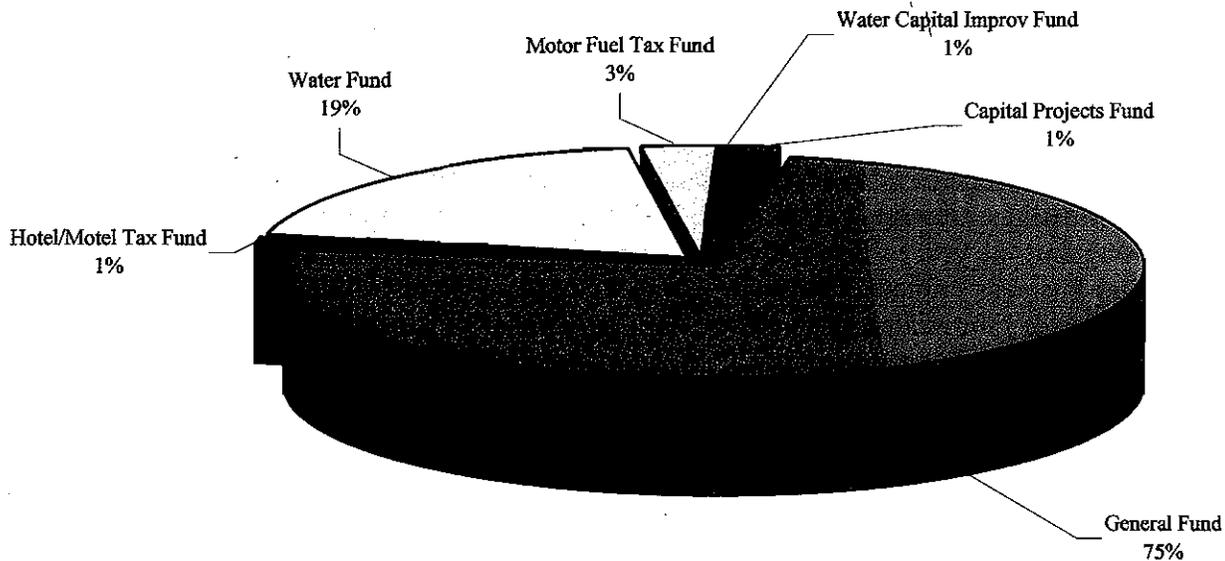
Benefits include health and dental insurance, pension costs and related payroll taxes.

| | FY 2005-06 Budgeted Benefits | FY 2006-07 Budgeted Benefits | Benefits Dollar Change | % Change | |
|--------------------|------------------------------------|------------------------------------|------------------------------|-------------|----------------------------|
| Administration | 169,360 | 188,354 | 18,994 | 11.2% | |
| Police | 613,441 | 661,932 | 48,491 | 7.9% | |
| Public Services | 40,440 | 42,190 | 1,750 | 4.3% | |
| Community Dev | 36,357 | 43,665 | 7,308 | 20.1% | Additional family coverage |
| Parks & Recreation | 3,325 | 3,475 | 150 | 4.5% | |
| Plan Commission | 1,494 | 1,690 | 196 | 13.1% | |
| WATER FUND | 40,440 | 42,190 | 1,750 | 4.3% | |
| TOTAL | 904,857 | 983,496 | 78,639 | | |

MAJOR REVENUE SOURCES BY FUND

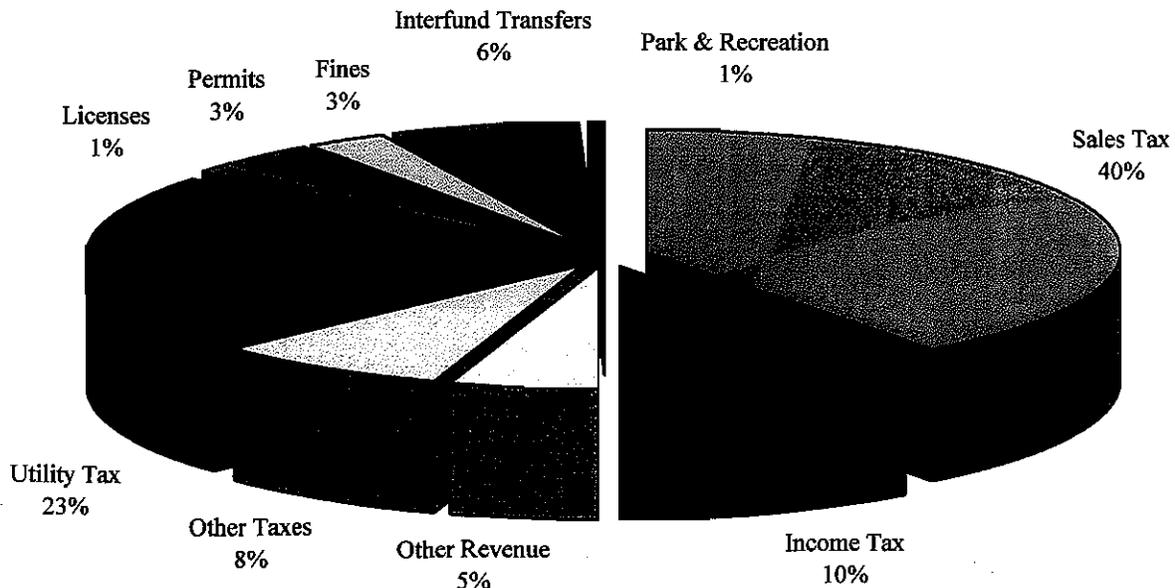
The principal revenue sources for FY 2006-07 for the Village of Willowbrook continues to be the Village's portion of the State sales tax on retail sales within the Village, water sales and the Village's utility tax.

All Funds Revenue \$9,123,357



General Corporate Fund Revenues By Source \$6,818,258

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

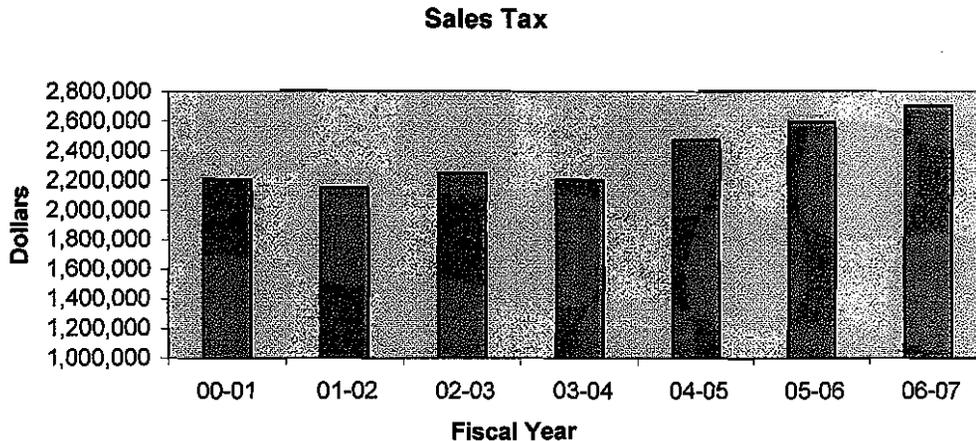
Sales Tax - \$2,702,443 (40%)

General purchase of goods in the Village generate a 6.75% 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 2005-06 revenues and the projections for FY 2006-07. The FY 2005-06 estimate is right on target to hit the budgeted amount. During the FY 2006-07 budget process a 3.0% inflation factor was utilized for sales tax. While one of the major sales tax generators in town remains flat both the Target Store and the Whole Foods Market exceeded initial projections. Willowbrook has a well-diversified mix of sales tax producers, which include a car dealership, retail shopping, a large industrial base and grocery stores.

Annually, the Village prepares a long-range sales tax analysis to trend and budget for sales tax revenues. 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 2006-07 sales tax projection. The revenue base for FY 2005-06 estimated at \$2,589,750 is expected to remain relatively stable and was used as a starting point for FY 2006/07. The Village maintained the same inflation rate to 3.0% based on current and expected economic conditions. The Village continues to be optimistic but with a conservative approach to new growth on existing businesses. It is anticipated that a couple new establishments will develop and open in FY 2006-07. Most notable is the expansion of an existing liquor store, which anticipates an additional \$35,000 in sales tax revenues. Over the past four years negotiations have been taking place regarding the development of the Village Town Center. While the project continues to move forward, the financial impact to the Village's revenue base is too significant to include at this time.

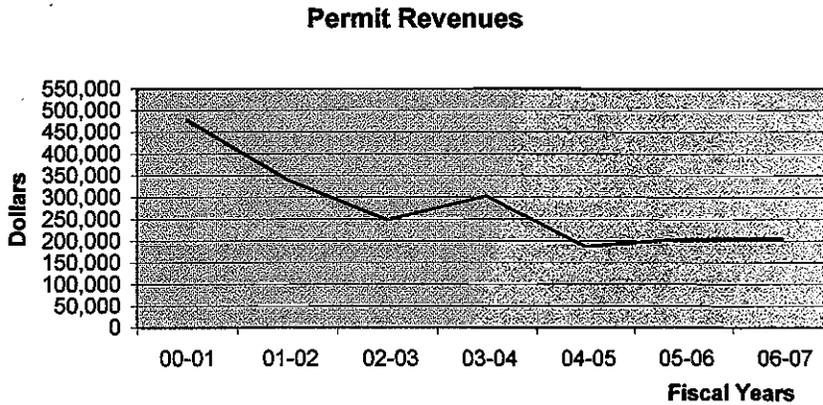
As noted on the graph below since FY 2003-04 an upward trend of sales tax collections has continued.



Permit Revenues - \$206,000 (3%)

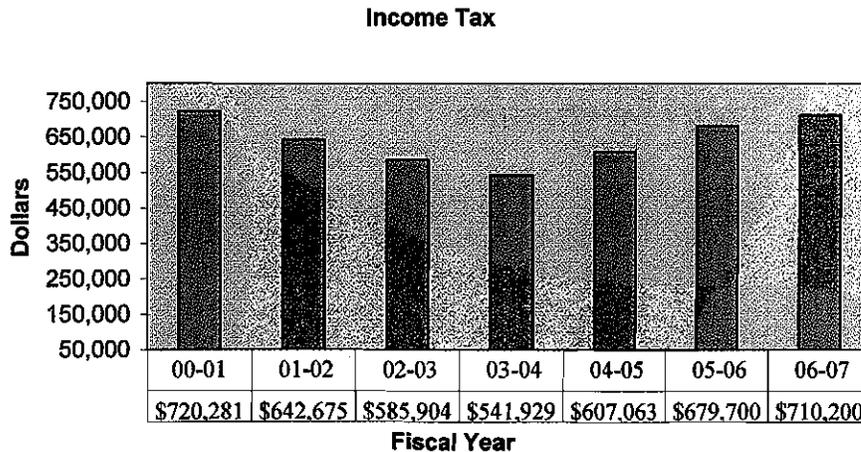
The Village is permitted by law to charge permit fees for certain activities. Examples include building and sign permits. The \$206,000 projection is based on permit fees for the normal permit required activities that occur throughout the year. As noted above if the Town Center Development were to occur the amount of permit revenues could increase by 40%. After an annual review of the permit fee schedule, there are no increases planned for FY 2006-07. The last increase occurred in FY 2002-03. 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 2005-06 and a projection for FY 2006-07.



▪ **State Income Tax - \$710,200 (10%)**

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 \$79.20 for FY 2006-07, up from \$68.77 in FY 2005-06. The anticipated increase over the prior year receipts is positive. However, in past years the income tax distribution has been as high as \$720,300. The Village will do all it can to protect the share of income tax revenues received from the State of Illinois. There is always a possibility that the state will enact legislation changing the distribution formula for income tax receipts from one-tenth to one-eleventh of net collections for municipalities.



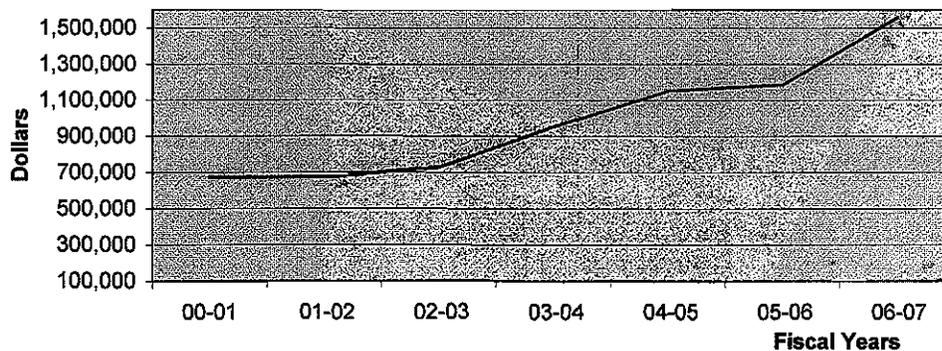
Other Taxes - \$550,672 (8%)

- **Township Road & Bridge Tax - \$80,628** That portion of the Road and Bridge Tax imposed by Downers Grove Township that is returned to the Village.
- **Special Recreation Tax Levy - \$63,000** 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 - \$110,854** 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 - \$23,270** 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 2006-07 will be the tenth year of the agreement.
- **Places of Eating Tax - \$271,920** 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 31 establishments that are assessed this tax.

Utility Tax - \$1,558,700 (23%)

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. Approximately \$120,000 of utility tax revenues will be transferred to the capital projects fund to pay a portion of the debt service for the 3-acre land parcel the Village purchased.

UTILITY TAX REVENUES



▪ Utility Tax – Water System –

Of the \$1,558,700 in utility taxes \$88,700 relates to a 5.00% tax is imposed on the Village's water system. -FY 2004/05 was the first year this tax was imposed.

Licenses - \$96,350 (1%) Includes licenses or liquor licenses, business licenses, vending licenses and scavenger licenses.

Fines - \$185,000 (3%) Fine income received by the Village for local ordinance violations and traffic court fines. There have been no proposed fee increases for local ordinance violations for FY 2006/07.

Interfund Transfer - \$428,760 (6%) 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 - \$46,100 (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. The program fee structure is designed to aim at recapturing 80%-90% of the cost of recreation instructors, materials and services.

Other Revenue - \$331,033 (5%)

- 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

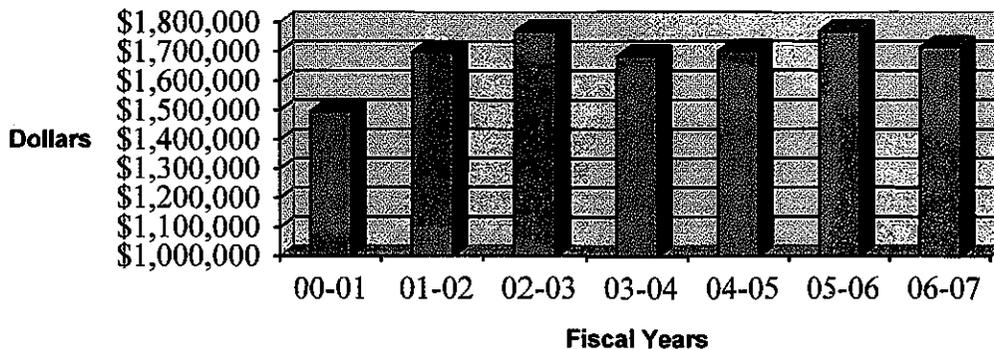
\$1,751,689

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 - \$1,714,689 (98%)

In FY 2006-07 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. The increase paid for the debt service for the following projects: a new water meter billing system, the painting of two water towers and construction of the 79th street water main. All four projects were successfully completed. Another purpose of the last rate increase was to again build up reserves in the water fund. 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. Long term planning for the water fund begins with staff and the Municipal Services Committee 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. In accordance with the five-year water rate analysis, there are no water rate increases planned in the next five years. The following chart indicates the history of water sales over the past five years plus estimates for FY 2005/06 and projected amounts for FY 2006-07.

WATER FUND SALES



Other - \$37,000 (2%)

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

HOTEL/MOTEL TAX FUND

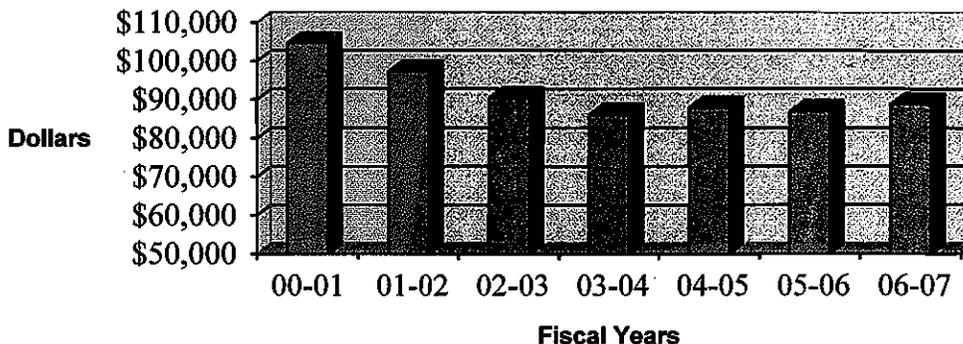
\$88,850

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. In prior years this fund has been impacted by the lagging economy. The revenue projection for FY 2006-07 has been increased by 2%.

Hotel/Motel Tax - \$88,800

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.

HOTEL/MOTEL TAX REVENUES



MOTOR FUEL TAX FUND

\$256,460

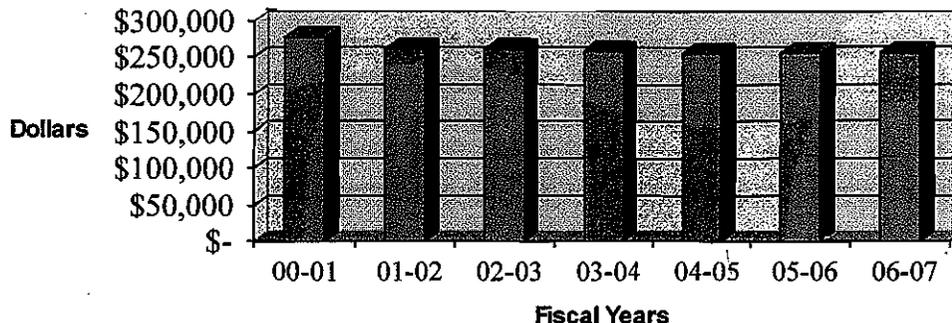
MFT Allotments - \$255,560 (99.6%)

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 2006/07 the IML is projecting zero growth in receipts. The projection remains at \$28.50 per capita for FY 2006/07.

Interest Income - \$900 (.02%)

Investment revenue expected to be earned.

MOTOR FUEL TAX REVENUES



WATER CAPITAL IMPROVEMENTS FUND

\$84,100

The Water Capital Improvements Fund is a new fund to account for financial resources to be used for the acquisition or construction of capital facilities for the Village's water system. The estimated revenue is a result of a decrease in water rates charged to the Village by the DuPage Water Commission. A transfer will be made from the Village's water fund to the water capital improvements fund for the .20-cent rate reduction.

CAPITAL PROJECTS FUND

\$124,000

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

Transfer from the General Fund - \$120,000 (97%)

The General Fund will transfer \$120,000 to the Capital Projects Fund to pay a portion of the debt service for the purchase of the three-acre parcel of land on Willowbrook Centre Parkway. The final debt service payment will be made in FY 2007-08.

Interest Income - \$4,000 (3%)

Investment revenue expected to be earned.

**Village of Willowbrook
Revenue Summary**

| Description | FY 03-04 Actual | FY 04-05 Actual | FY 05-06 Budget | FY 05-06 Estimated Actual | FY 06-07 Proposed Budget |
|---------------------------------|----------------------------|----------------------------|----------------------------|--|---|
| General Corporate Fund | \$5,248,422 | \$6,253,277 | \$6,156,366 | \$6,583,035 | \$6,818,258 |
| Water Fund | \$1,702,323 | \$1,740,892 | \$1,935,200 | \$1,814,900 | \$1,751,689 |
| Hotel/Motel/Tax Fund | \$86,253 | \$85,234 | \$87,000 | \$87,020 | \$88,850 |
| Motor Fuel Tax Fund | \$258,719 | \$264,660 | \$255,050 | \$257,625 | \$256,460 |
| Water Capital Improvements Fund | \$0 | \$0 | \$0 | \$70,000 | \$84,100 |
| Capital Projects Fund | \$1,199,993 | \$235,459 | \$79,800 | \$79,800 | \$124,000 |
| Total Revenues | \$8,495,710 | \$8,579,523 | \$8,513,416 | \$8,892,380 | \$9,123,357 |

Difference from Budget 05-06 to Proposed 06-07: 7.16%

Difference from Budget 05-06 to Estimated 05-06: 4.45%

Difference from Estimated 05-06 to Proposed 06-07: 2.60%

**Village of Willowbrook
General Fund
Revenue Budget 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 ACTUAL | FY 04-05 ACTUAL | FY 05-06 BUDGET | ESTIMATED FY 05-06 ACTUAL | FY 06-07 PROPOSED BUDGET |
|----------------|--|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| | General Corporate Fund | | | | | |
| | Operating Revenue | | | | | |
| 01-310-101 | Property Tax Levy-SRA | - | 30,707 | 31,207 | 31,757 | 63,000 |
| 01-310-102 | Property Tax Levy-Rd & Bridge | 73,469 | 73,853 | 78,280 | 78,280 | 80,628 |
| 01-310-103 | Prior Year Tax Collected | - | - | - | - | - |
| * TOTAL | Property Taxes | 73,469 | 104,560 | 109,487 | 110,037 | 143,628 |
| 01-310-201 | Municipal Sales Tax | 2,168,525 | 2,479,546 | 2,589,750 | 2,589,750 | 2,702,443 |
| 01-310-202 | Illinois Income Tax | 541,929 | 607,063 | 616,682 | 679,700 | 710,200 |
| 01-310-203 | Amusement Tax | 97,875 | 101,622 | 107,625 | 107,625 | 110,854 |
| 01-310-204 | Replacement Tax | 909 | 1,036 | 1,000 | 1,000 | 1,000 |
| 01-310-205 | Utility Tax | 933,484 | 1,210,482 | 1,102,100 | 1,400,000 | 1,470,000 |
| 01-310-207 | Telecommunication Lease | 20,101 | 21,107 | 22,162 | 22,162 | 23,270 |
| 01-310-208 | Places of Eating Tax | 36,559 | 243,372 | 264,000 | 264,000 | 271,920 |
| 01-310-209 | Utility Tax-Water System | 20,394 | 84,571 | 87,125 | 87,125 | 88,000 |
| 01-310-210 | Utility Tax-Water System | - | - | - | 700 | 700 |
| * TOTAL | Other Taxes | 3,819,776 | 4,748,799 | 4,790,444 | 5,152,062 | 5,378,387 |
| | Licenses | | | | | |
| 01-310-301 | Vehicle Licenses | - | - | - | - | - |
| 01-310-302 | Liquor Licenses | 42,500 | 44,000 | 49,000 | 49,000 | 49,000 |
| 01-310-303 | Business Licenses | 36,667 | 34,413 | 36,000 | 36,000 | 36,000 |
| 01-310-305 | Vending Machine | 1,985 | 2,113 | 2,350 | 2,350 | 2,350 |
| 01-310-306 | Scavenger Licenses | 12,000 | 10,000 | 9,000 | 9,000 | 12,000 |
| * TOTAL | Licenses | 93,152 | 90,526 | 96,350 | 96,350 | 99,350 |
| | Permits | | | | | |
| 01-310-401 | Building Permits | 306,854 | 312,921 | 200,000 | 246,000 | 200,000 |
| 01-310-402 | Sign Permits | 6,820 | 4,445 | 5,000 | 5,000 | 5,000 |
| 01-310-403 | Other Permits | 734 | 482 | 1,000 | 1,000 | 1,000 |
| * TOTAL | Permits | 314,408 | 317,848 | 206,000 | 252,000 | 206,000 |
| | Fines | | | | | |
| 01-310-501 | Circuit Court Fines | 185,961 | 120,796 | 150,000 | 150,000 | 150,000 |
| 01-310-502 | Traffic Fines | 27,228 | 56,479 | 35,000 | 35,000 | 35,000 |
| * TOTAL | Fines | 213,190 | 177,275 | 185,000 | 185,000 | 185,000 |
| | Transfers-Other Funds | | | | | |
| 01-310-601 | Administrative Support Reimb.-Water Fund | 401,200 | 423,700 | 397,871 | 397,871 | 428,760 |
| 01-310-605 | Transfer From TIF | - | - | - | - | - |
| 01-310-610 | Transfer From Capital Project Fund | - | - | - | - | - |
| * TOTAL | Transfer Other Funds | 401,200 | 423,700 | 397,871 | 397,871 | 428,760 |
| | Charges & Fees | | | | | |
| 01-310-701 | Public Hearing Fees | 21,539 | 18,850 | 4,000 | 4,000 | 4,000 |
| 01-310-702 | Plat Fees | 5,000 | 29,750 | 8,000 | 8,000 | 8,000 |
| 01-310-704 | Accident Report Copies | 1,825 | 2,205 | 2,000 | 2,000 | 2,000 |
| 01-310-706 | Copies-Ordinances & Maps | 1,386 | 1,052 | 2,000 | 2,000 | 2,000 |
| 01-310-723 | Elevator Inspection Fees | 5,550 | 4,625 | 5,150 | 5,150 | 5,150 |
| 01-310-724 | Burglar Alarm Fees | 5,520 | 8,370 | 10,000 | 10,000 | 10,000 |
| * TOTAL | Charges & Fees | 40,820 | 64,852 | 31,150 | 31,150 | 31,150 |

**Village of Willowbrook
General Fund
Revenue Budget 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 ACTUAL | FY 04-05 ACTUAL | FY 05-06 BUDGET | ESTIMATED FY 05-06 ACTUAL | FY 06-07 PROPOSED BUDGET |
|----------------|---|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| | General Corporate Fund Operating Revenue | | | | | |
| | Park & Recreation Revenue | | | | | |
| 01-310-814 | Park Permit Fees | 2,464 | 3,040 | 1,751 | 1,750 | 1,750 |
| 01-310-815 | Summer Recreation Fees | 14,198 | 15,801 | 13,905 | 13,905 | 13,900 |
| 01-310-816 | Winter Recreation Fees | 10,533 | 13,308 | 10,043 | 10,043 | 10,040 |
| 01-310-817 | Special Events | - | 250 | 200 | 200 | 200 |
| 01-310-818 | Fall Recreation Fees | 5,842 | 6,802 | 7,006 | 7,216 | 7,200 |
| 01-310-819 | Burr Ridge/Willowbrook Baseball Reimb. | 11,851 | 11,229 | 11,007 | 11,000 | 11,000 |
| 01-310-820 | Holiday Contribution | 1,710 | 1,755 | 1,236 | 2,025 | 2,000 |
| 01-310-821 | Check Processing Fee | - | 4 | - | 10 | 10 |
| * TOTAL | Park & Recreation Revenue | 46,598 | 52,189 | 45,148 | 46,149 | 46,100 |
| | Other Revenue | | | | | |
| 01-310-901 | Reimbursements - IRMA | 6,962 | 30,866 | 5,000 | 5,000 | 5,000 |
| 01-310-902 | Waster Sticker Fee | - | 6,869 | 12,000 | 12,000 | 12,000 |
| 01-310-903 | Reimbursements - Police Training | 833 | 563 | - | - | - |
| 01-310-905 | Arc Bins | - | 196 | 200 | 200 | 200 |
| 01-310-907 | Bid Proposal Deposit | 735 | 225 | 1,000 | 1,000 | 1,000 |
| 01-310-909 | Sale - Fixed Assets | 9,775 | 10,880 | 33,000 | 33,000 | 15,000 |
| 01-310-910 | Reimbursements - Tree Planting | 1,481 | 3,046 | 2,500 | 2,500 | 2,500 |
| 01-310-911 | Other Reimbursements-Refunds | 15,441 | 1,339 | 5,000 | 5,000 | 5,000 |
| 01-310-912 | Reimbursements-Brush Pick-Up | 10,000 | 5,000 | - | - | - |
| 01-310-913 | Other Receipts | 996 | 2,589 | 10,000 | 5,000 | 10,000 |
| 01-310-914 | Reimbursements - Park & Rec Memorial Progr | 500 | - | 1,000 | 1,000 | 1,000 |
| 01-310-915 | Reimbursements-Police Special Detail | 42,213 | 43,661 | 58,916 | 58,916 | 60,683 |
| 01-310-916 | DARE Contributions | - | 1,000 | 500 | 500 | 500 |
| 01-310-917 | Reimbursements - PW Other | 5,678 | 8,592 | 8,000 | 8,000 | 8,000 |
| 01-310-919 | Reimbursements - CD Engineering | 3,278 | 3,955 | 2,000 | 2,000 | 2,000 |
| 01-310-920 | Reimbursements - PW Engineering | - | - | 2,000 | 2,000 | 2,000 |
| 01-310-921 | Reimbursements - PW Construction | 11,635 | 1,878 | 5,000 | 5,000 | 5,000 |
| 01-310-922 | Federal/State Grants | 2,582 | 17,866 | 20,000 | 20,000 | 25,000 |
| 01-310-923 | Reimbursements - Attorney Fees | - | 5,178 | 5,000 | 5,000 | 5,000 |
| 01-310-925 | Nicor Gas Annual Payment | 15,385 | 17,044 | 20,000 | 20,000 | 21,000 |
| 01-310-926 | Cable Franchise Fees | 92,122 | 97,446 | 97,800 | 97,800 | 100,000 |
| 01-310-928 | Drug Forfeitures - State | 13,200 | - | 500 | 12,000 | 500 |
| 01-310-929 | Drug Forfeitures - Federal | 4,590 | 8,744 | 500 | 500 | 500 |
| * TOTAL | Other Revenue | 237,407 | 266,937 | 289,916 | 296,416 | 281,883 |
| ** TOTAL | Operating Revenue | 5,240,019 | 6,246,686 | 6,151,366 | 6,567,035 | 6,800,258 |
| | Non-Operating Revenue | | | | | |
| 01-320-108 | Interest Income | 4,425 | 2,638 | 5,000 | 16,000 | 18,000 |
| 01-320-109 | Changes In Market Value | 3,979 | 3,953 | - | - | - |
| ** TOTAL | Non-Operating Revenue | 8,403 | 6,591 | 5,000 | 16,000 | 18,000 |
| *** TOTAL | General Corporate Fund | 5,248,422 | 6,253,277 | 6,156,366 | 6,583,035 | 6,818,258 |

Difference from Budget 05-06 to Proposed 06-07: 10.75%

Difference from Budget 05-06 to Estimated 05-06: 6.93%

Difference from Estimated 05-06 to Proposed 06-07: 3.57%

**Village of Willowbrook
Water Fund
Revenue Budget 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 ACTUAL | FY 04-05 ACTUAL | FY 05-06 BUDGET | ESTIMATED FY 05-06 ACTUAL | FY 06-07 PROPOSED BUDGET |
|--------------------------------|------------------------------------|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| WATER FUND REVENUES | | | | | | |
| Operating Revenue | | | | | | |
| Charges & Fees | | | | | | |
| 02-310-712 | Water Sales | 1,684,018 | 1,701,529 | 1,917,700 | 1,770,000 | 1,714,689 |
| 02-310-714 | Water Meter Sales | 9,331 | 7,631 | 2,000 | 7,500 | 2,000 |
| 02-310-716 | Water Meter Read Sales | 5,281 | 4,590 | 4,000 | 4,000 | 4,000 |
| 02-310-717 | Other Revenue | 211 | 70 | - | 900 | - |
| 02-310-719 | Transfer From Capital Project Fund | - | - | - | - | - |
| * TOTAL | Charges & Fees | 1,698,840 | 1,713,819 | 1,923,700 | 1,782,400 | 1,720,689 |
| ** TOTAL | Operating Revenue | 1,698,840 | 1,713,819 | 1,923,700 | 1,782,400 | 1,720,689 |
| Non-Operating Revenue | | | | | | |
| 02-320-108 | Interest Income | 3,483 | 2,195 | 2,500 | 8,000 | 11,000 |
| 02-320-109 | Changes In Market Value | - | - | - | - | - |
| * TOTAL | Other Income | 3,483 | 2,195 | 2,500 | 8,000 | 11,000 |
| Charges & Fees | | | | | | |
| 02-320-713 | Water Connection Fees | - | 24,878 | 9,000 | 24,500 | 20,000 |
| * TOTAL | Charges & Fees | - | 24,878 | 9,000 | 24,500 | 20,000 |
| ** TOTAL | Non-Operating Revenue | 3,483 | 27,073 | 11,500 | 32,500 | 31,000 |
| *** TOTAL | Water Fund Revenues | 1,702,323 | 1,740,892 | 1,935,200 | 1,814,900 | 1,751,689 |

Difference from Budget 05-06 to Proposed 06-07: -9.48%

Difference from Budget 05-06 to Estimated 05-06: -6.22%

Difference from Estimated 05-06 to Proposed 06-07: -3.48%

**Village of Willowbrook
Hotel Motel Tax Fund
Revenue Budget 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 ACTUAL | FY 04-05 ACTUAL | FY 05-06 BUDGET | ESTIMATED FY 05-06 ACTUAL | FY 06-07 PROPOSED BUDGET |
|----------------|--|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| | Hotel/Motel Tax Fund | | | | | |
| | REVENUES | | | | | |
| | Operating Revenue | | | | | |
| | Other Taxes | | | | | |
| 03-310-205 | Hotel/Motel Tax | 86,251 | 85,180 | 87,000 | 87,000 | 88,800 |
| * TOTAL | Other Taxes | 86,251 | 85,180 | 87,000 | 87,000 | 88,800 |
| | Charges And Fees | | | | | |
| 03-310-725 | Registration Fees | - | - | - | - | - |
| * TOTAL | Charges And Fees | - | - | - | - | - |
| | Other Revenue | | | | | |
| 03-310-913 | Other Receipts | - | 50 | - | - | - |
| 03-310-922 | Federal/State Grants | - | - | - | - | - |
| * TOTAL | Other Revenue | - | 50 | - | - | - |
| ** TOTAL | Operating Revenue | 86,251 | 85,230 | 87,000 | 87,000 | 88,800 |
| | Non-Operating Revenue | | | | | |
| | Other Income | | | | | |
| 03-320-108 | Interest Income | 2 | 4 | - | 20 | 50 |
| 03-320-109 | Changes In Market Value | - | - | - | - | - |
| * TOTAL | Other Income | 2 | 4 | - | 20 | 50 |
| 03-320-999 | Equity Transfer From General Fund | | | | | |
| * TOTAL | Transfers | - | - | - | - | - |
| ** TOTAL | Non-Operating Revenue | 2 | 4 | - | 20 | 50 |
| *** TOTAL | Hotel/Motel/Tax Fund | 86,253 | 85,234 | 87,000 | 87,020 | 88,850 |
| | Difference from Budget 05-06 to Proposed 06-07: | | | | 2.13% | |
| | Difference from Budget 05-06 to Estimated 05-06: | | | | 0.02% | |
| | Difference from Estimated 05-06 to Proposed 06-07: | | | | 2.10% | |

**Village of Willowbrook
Motor Fuel Tax Fund
Revenue Budget 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 ACTUAL | FY 04-05 ACTUAL | FY 05-06 BUDGET | ESTIMATED FY 05-06 ACTUAL | FY 06-07 PROPOSED BUDGET |
|----------------|-------------------------------------|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| | Motor Fuel Tax Fund | | | | | |
| | REVENUES | | | | | |
| | Operating Revenue | | | | | |
| | Other Taxes | | | | | |
| 04-310-216 | MFT Receipts | 255,065 | 262,167 | 254,250 | 255,560 | 255,560 |
| 04-310-217 | High Growth Cities Program Receipts | 3,468 | 2,359 | - | 1,180 | - |
| * TOTAL | Other Taxes | 258,533 | 264,526 | 254,250 | 256,740 | 255,560 |
| ** TOTAL | Operating Revenue | 258,533 | 264,526 | 254,250 | 256,740 | 255,560 |
| | Non-Operating Revenue | | | | | |
| 04-320-108 | Interest Income | 186 | 134 | 800 | 885 | 900 |
| * TOTAL | Other Income | 186 | 134 | 800 | 885 | 900 |
| ** TOTAL | Non-Operating Revenue | 186 | 134 | 800 | 885 | 900 |
| *** TOTAL | Motor Fuel Tax Fund Revenues | 258,719 | 264,660 | 255,050 | 257,625 | 256,460 |

Difference from Budget 05-06 to Proposed 06-07: 0.55%

Difference from Budget 05-06 to Estimated 05-06: 1.01%

Difference from Estimated 05-06 to Proposed 06-07: -0.45%

**Village of Willowbrook
Water Capital Improvements Fund
Revenue Budget 2006-2007**

| NUMBER NUMBER | General Corporate Fund | FY 03-04 | FY 04-05 | FY 05-06 | ESTIMATED FY 05-06 | FY 06-07 PROPOSED |
|------------------|---------------------------------|----------|----------|----------|-----------------------|----------------------|
| | | ACTUAL | ACTUAL | BUDGET | ACTUAL | BUDGET |
| | Water Capital Improvements Fund | | | | | |
| | REVENUES | | | | | |
| | Operating Revenues | - | - | - | - | - |
| 09-310-605 | Transfer From Water Fund | - | - | - | 70,000 | 81,600 |
| 09-310-920 | Developer Contributions | - | - | - | - | - |
| * TOTAL | Operating Revenues | - | - | - | 70,000 | 81,600 |
| | Non-Operating Revenue | | | | | |
| 09-320-108 | Interest Income | - | - | - | - | 2,500 |
| 09-320-109 | Changes In Market Value | - | - | - | - | - |
| * TOTAL | Non-Operating Revenue | - | - | - | - | 2,500 |
| *** TOTAL | Water Capital Improvements Fund | - | - | - | 70,000 | 84,100 |

Difference from Budget 05-06 to Proposed 06-07: 0.00%

Difference from Budget 05-06 to Estimated 05-06: 0.00%

Difference from Estimated 05-06 to Proposed 06-07: 20.14%

**Village of Willowbrook
Capital Projects Fund
Revenue Budget 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 ACTUAL | FY 04-05 ACTUAL | FY 05-06 BUDGET | ESTIMATED FY 05-06 ACTUAL | FY 06-07 PROPOSED BUDGET |
|----------------|-----------------------------------|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| | Capital Projects Fund | | | | | |
| | REVENUES | | | | | |
| | Operating Revenues | - | - | - | - | - |
| 10-310-605 | Transfer From Water Fund | - | - | - | - | - |
| 10-310-606 | Transfer From General Fund | 50,000 | 75,500 | 75,500 | 75,500 | 120,000 |
| 10-310-610 | Grants | 421,366 | - | - | - | - |
| 10-310-611 | Grants - 75Th Street | - | 36,991 | - | - | - |
| 10-310-920 | Developer Contributions | 643,548 | 115,725 | - | - | - |
| * TOTAL | Operating Revenues | 1,114,914 | 228,216 | 75,500 | 75,500 | 120,000 |
| | Non-Operating Revenue | - | - | - | - | - |
| 10-320-108 | Interest Income | 10,239 | 3,955 | 4,300 | 4,300 | 4,000 |
| 10-320-109 | Changes In Market Value | - | - | - | - | - |
| 10-320-110 | Debt Certificates - Land Purchase | - | - | - | - | - |
| 10-310-912 | Annexation Fees | - | - | - | - | - |
| 10-320-920 | Little League Contributions | - | - | - | - | - |
| 10-320-921 | Residents Contributions | 74,841 | 3,289 | - | - | - |
| * TOTAL | Non-Operating Revenue | 85,080 | 7,243 | 4,300 | 4,300 | 4,000 |
| *** TOTAL | Capital Projects Fund Revenue | 1,199,993 | 235,459 | 79,800 | 79,800 | 124,000 |

Difference from Budget 05-06 to Proposed 06-07: 55.39%

Difference from Budget 05-06 to Estimated 05-06: 0.00%

Difference from Estimated 05-06 to Proposed 06-07: 55.39%

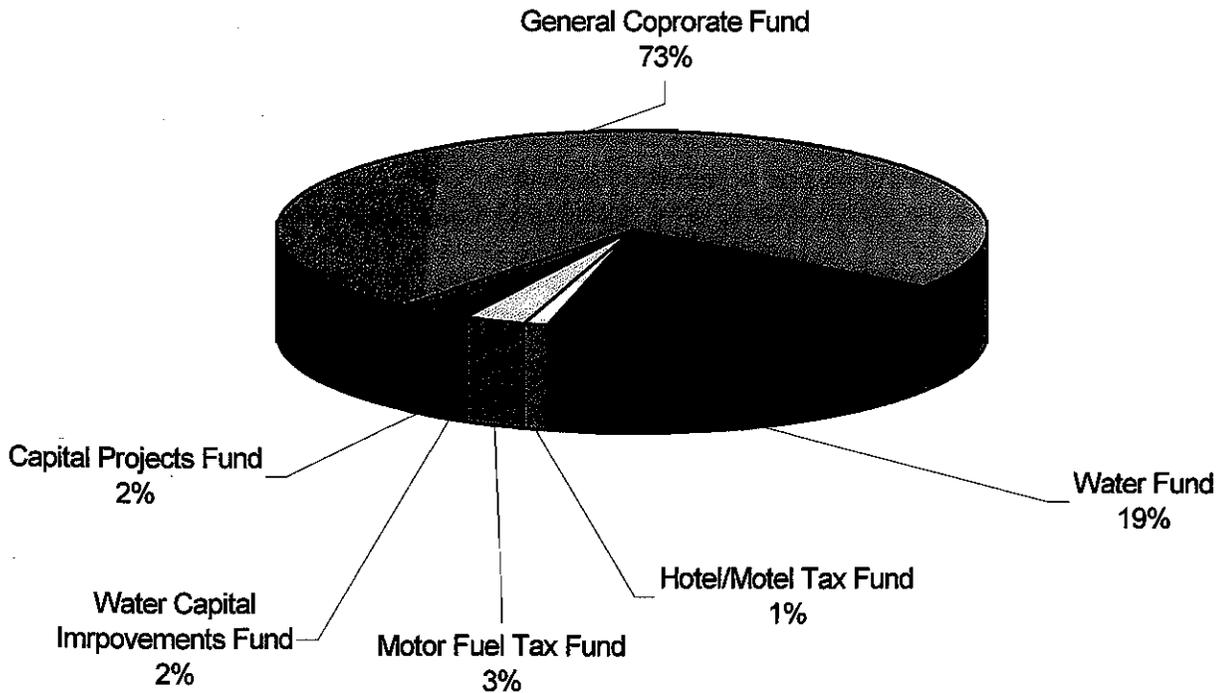
TOTAL EXPENDITURES BY FUND

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

- Administration
- Police
- Public Works
- Community Development
- Park & Recreation
- Plan Commission
- Board of Police Commissioners
- Nuisance Control

The Finance Department falls within Administration. 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 - \$9,076,982



General Fund Expenditures

The general fund accounts for all of the expenditures for the operating departments including administration, police department, public services department, community development department, parks and recreation department, plan commission, board of police commissioners, and nuisance control.

Administration - \$1,532,149

Overall the administration department budget realized a 17.5% increase or \$227,903 compared with the 2005-06 estimated actual amounts. Highlights are as follows:

- Landscaping for the south side of the Village Hall.
- A decrease in codification costs of \$20,000. This brings codification costs to the normal amount of \$5,000. The amount was increased last year for the reorganization.
- Transfer to the Capital Projects fund for debt service on the land purchase was increased from \$50,000 to \$120,000.
- Funds have been budgeted for the continuation of police department union negotiations.
- Funds have been included for a Village appreciation dinner.
- Salaries for the administrative staff increased by 3.75%.
- Health insurance premiums were increased by 10%.

See the Administration Department tab for line item detail.

Police Department - \$3,748,142

Overall the police department budget realized a 6.1% increase or \$214,504 compared with the 2005-06 estimated actual amounts. Highlights are as follows:

- The addition of one patrol officer has been approved and budgeted for in FY 2006-07. The start date of the new officer is anticipated to be mid-year. The budget includes all the necessary items such as salary and benefits for ½ year and all training, uniforms and equipment. An amount of \$35,000 was included for the new officer. An additional patrol vehicle was not required.
- The increase for commanders and administrative staff is 3.75%.
- Salary increases for the patrol officers have not been included as contract negotiations are in progress.
- On the capital side an increase of \$28,300 was included for the purchase of operating equipment such as AED devices and camera equipment.

See the Police Department tab for line item detail.

Public Services Department - \$628,235

Overall the public services department budget realized a .10% decrease compared with the 2005-06 estimated actual amounts. Highlights are as follows:

- A second brush pick-up was put back into the budget. The fall pick up was eliminated in the past couple of years due to financial constraints.
- Three trucks are scheduled for replacement and are being funded in part from the public services budget. The general fund is funding 50% and the water fund the other 50%.

See the Public Services tab for line item detail.

Community Development Department - \$249,275

The community development department FY 2006-07 budget came in 9.5% or \$21,599 greater than the estimated actual expenditures in FY 2005-06.

- In FY 2005-06 the position of building inspector was vacant for over half the year. Compared with the FY 2005-06 budget, the personnel budget for FY 2006-07 has decreased by 15% due to the reorganization that occurred in FY 2005-06.

See the Community Development Department tab for line item detail.

Parks and Recreation Department - \$367,119

Overall the parks and recreation department budget realized a 56.5% increase compared with the 2005-06 estimated actual amounts.

- The increase is primarily due to the building of a new toilet/concession/storage building in Community Park.

See the Parks and Recreation Department tab for line item detail.

Plan Commission - \$99,580

Overall the plan commission's budget realized a 91% or \$47,344 increase for FY 2006-07 compared with the 2005-06 estimated actual amounts.

- The large increase relates to the rewrite of the Village's zoning ordinance. A total of \$45,000 has been budgeted for this project.

See the Plan Commission's tab for line item detail.

Board of Police Commissioners Budget - \$12,150

Overall the police commissioner's budget realized a decrease of 37.8% or \$7,370 compared to the FY 2005-06 estimated actual amounts. A police officers test that was required in FY 2005-06 that was not required in FY 2006-07.

See the Police Commissioner's tab for line item detail.

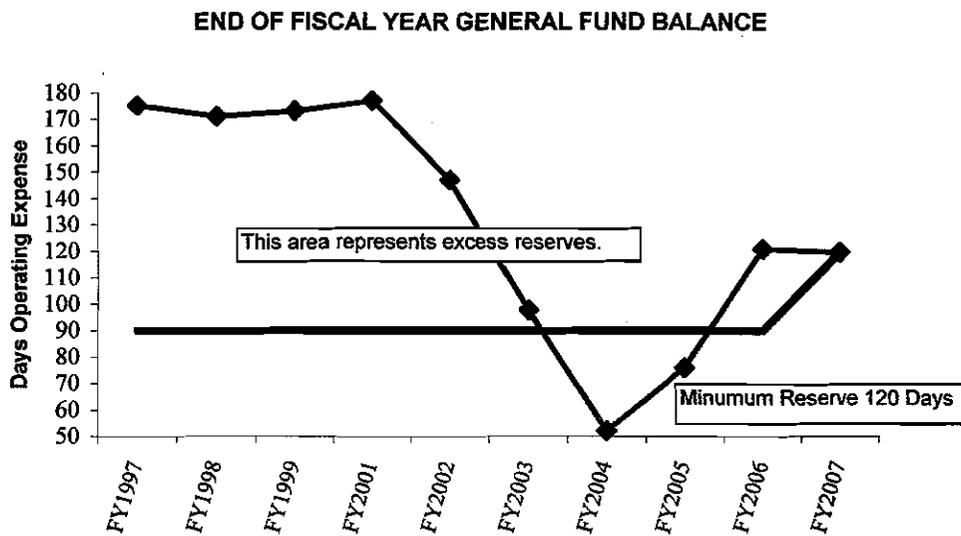
Nuisance Control - \$36,400

Overall nuisance control for FY 2006-07 came in 21.1% or \$6,352 higher the estimated actual expenditures in FY 2005-06. The additional funds were included in the event that additional treatments are needed to combat the West Nile Virus.

See the Nuisance Control tab for line item detail.

General Fund Balance

The general fund balance is estimated to be \$1,929,019 on April 30, 2006 and \$2,074,227 by April 30, 2007. 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 4/30/06 is 121 days. The projected number of days operating expense of fund balance at 4/30/07 is 120 days. As the chart below shows, since 1997 through 2003 the Village has maintained reserves to provide services during economic downturns or emergencies. Looking forward the Village may be pursuing long-term policy and financial opportunities such as non-home rule sales tax and or home rule status.



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. Overall the water fund budget realized a decrease of less than 1/2% as compared with the FY 2005-06 estimated actual amounts. The cost to purchase water has remained the same as in FY 2005-06 and the general maintenance costs of the system are consistent with FY 2005-06.

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 \$358,000 at 4/30/06. The Water Fund's working cash balance is estimated to be \$360,000 at 4/30/07. The working cash balance has remained consistent with the prior year as amounts were set aside for the replacement of 3 vehicles. The Village Board still has the same unofficial policy to build up reserves in the Water Fund for future capital improvements without increasing water rates in the next five years.

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. Overall the hotel motel tax fund budget realized a 31.4% increase or a \$20,997 compared with the FY 2005-06 estimated actual amounts.

The increase will bring the advertising budget back to the normal funding amount of about \$58,000. In the past two years the advertising budget was decreased so the hotel/motel fund could pay back the general fund for amounts owed.

See the Hotel/Motel fund tab for line item detail.

Fund Balance

The fund balance is projected to be \$18,120 at 4/30/06. The fund balance at 4/30/07 is projected to be \$19,000.

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. The motor fuel fund budget of \$270,400 for FY 2006-07 is 17.5% or \$40,234 greater than FY 2005-06 estimates. For FY 2005-06 the street maintenance contract was estimated at \$163,610. The FY 2006-07 budget anticipates spending \$207,000 on street maintenance.

See the Motor Fuel Tax Fund tab for line item detail.

Fund Balance

The Motor Fuel Tax Fund balance is projected to have a fund balance that utilizes all available funds.

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. The Village Board has committed to utilizing the amounts generated from the rate reduction to fund water system capital improvements. Revenues in the fund will come through a transfer from the Village's water fund. The amount transferred will be 20-cents per each thousand gallons billed for a total estimated amount of \$81,600.

An amount of \$150,000 has been budgeted for engineering and construction of the Thurlow Street water main project. This fund is structured to act as a revolving loan fund as residents will reimburse the Village as they connect to the water main.

See the Water Capital Improvements Fund tab for line item detail.

Capital Projects Fund

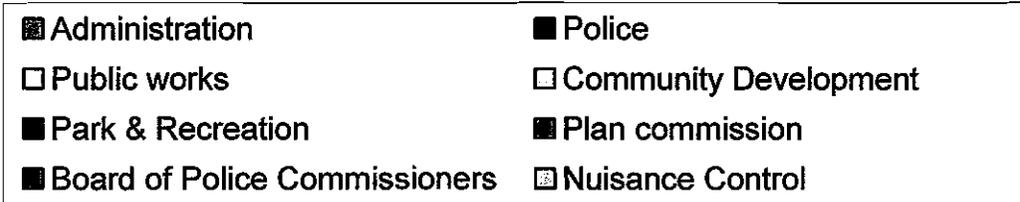
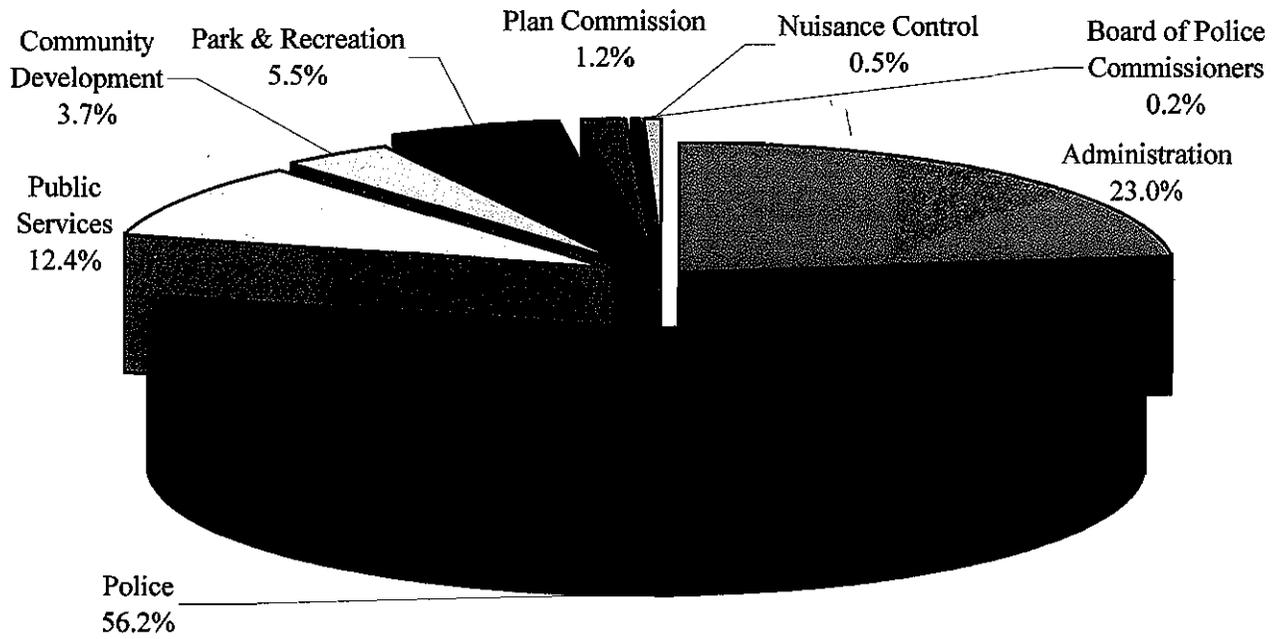
Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. In addition, Capital Projects Funds are used when a capital acquisition is financed by several funds or over several accounting periods. The Village has one Capital Projects Fund. The only budgeted expenditure is annual debt service payments for the land purchase installment contract.

See the Capital Projects Fund tab for line item detail.

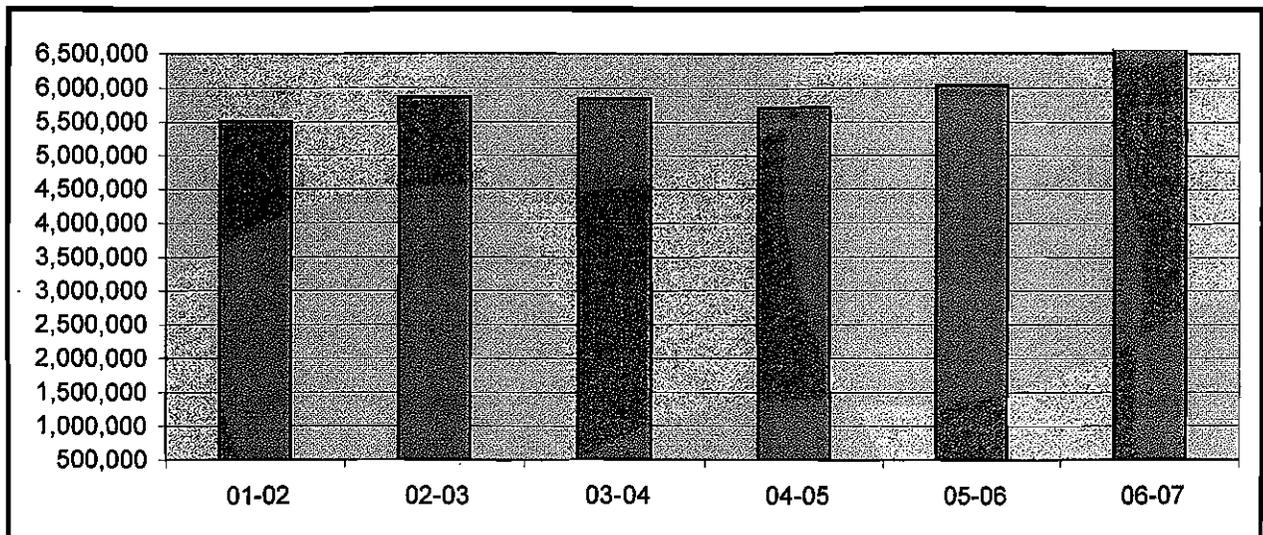
Fund Balance

The fund balance in the Capital Projects Fund is maintained based on projects or improvements approved by the Village Board. The fund balance at 4/30/06 is projected to be \$28,655 and \$7,161 at 4/30/07.

GENERAL FUND EXPENDITURE SUMMARY \$6,673,050



GENERAL FUND EXPENDITURE HISTORY



**Village of Willowbrook
General Fund**

| | Actual 03-04 | Actual 04-05 | Budget 05-06 | Estimated 05-06 | Proposed 06-07 |
|-------------------|-----------------|-----------------|-----------------|--------------------|-------------------|
| Beg Fund Bal | 1,434,307 | \$838,277 | \$1,181,760 | \$1,376,889 | \$1,929,019 |
| Revenues | 5,248,422 | 6,253,277 | 6,156,366 | 6,583,035 | 6,818,258 |
| Expenditures | 5,844,452 | 5,714,665 | 6,017,202 | 6,030,905 | 6,673,050 |
| Surplus (Deficit) | (\$596,030) | \$538,612 | \$139,164 | \$552,130 | \$145,208 |
| Ending Fund Bal | \$838,277 | \$1,376,889 | \$1,320,924 | \$1,929,019 | \$2,074,227 |

General Fund

| | Actual 03-04 | Actual 04-05 | Budget 05-06 | Estimated 05-06 | Proposed 06-07 |
|-------------------|-----------------|-----------------|-----------------|--------------------|-------------------|
| Beg Fund Bal | 1,434,307 | 838,277 | 1,181,760 | 1,376,889 | 1,929,019 |
| Revenues | 5,248,422 | 6,253,277 | 6,156,366 | 6,583,035 | 6,818,258 |
| Operating Expense | 5,687,778 | 5,597,259 | 5,790,702 | 5,800,499 | 6,288,540 |
| Operating Surplus | (439,356) | 656,018 | 365,664 | 782,536 | 529,718 |
| Capital Budget | 156,674 | 117,406 | 226,500 | 230,406 | 384,510 |
| Net Surplus | (596,030) | 538,612 | 139,164 | 552,130 | 145,208 |
| Ending Fund Bal | 838,277 | 1,376,889 | 1,320,924 | 1,929,019 | 2,074,227 |

**Village of Willowbrook
General Corporate Fund**

| | Actual 03-04 | Actual 04-05 | Budget 05-06 | Estimated 05-06 | Proposed 06-07 |
|-------------------|-----------------|-----------------|-----------------|--------------------|-------------------|
| Revenues | 5,248,422 | 6,253,277 | 6,156,366 | 6,583,035 | 6,818,258 |
| Operating Expense | 5,687,778 | 5,597,259 | 5,790,702 | 5,800,499 | 6,288,540 |
| Operating Surplus | (\$439,356) | \$656,018 | \$365,664 | \$782,536 | \$529,718 |
| Capital Budget | 156,674 | 117,406 | 226,500 | 230,406 | 384,510 |
| Net Surplus | (\$596,030) | \$538,612 | \$139,164 | \$552,130 | \$145,208 |

General Corporate Fund

| | Actual 03-04 | Actual 04-05 | Budget 05-06 | Estimated 05-06 | Proposed 06-07 |
|-----------------------|-----------------|-----------------|-----------------|--------------------|-------------------|
| Revenues | \$5,248,422 | \$6,253,277 | \$6,156,366 | \$6,583,035 | \$6,818,258 |
| Expenditures | | | | | |
| Administration | \$1,583,609 | \$1,301,940 | \$1,313,350 | \$1,294,746 | \$1,486,149 |
| Police | \$3,085,949 | \$3,085,949 | \$3,283,219 | \$3,396,838 | \$3,622,132 |
| Public Works | \$521,344 | \$508,781 | \$516,441 | \$537,892 | \$550,735 |
| Community Development | \$200,334 | \$234,370 | \$250,328 | \$223,270 | \$249,275 |
| Parks and Recreation | \$210,319 | \$186,952 | \$211,949 | \$209,149 | \$232,119 |
| Plan Commission | \$46,786 | \$50,998 | \$51,996 | \$52,236 | \$99,580 |
| Board of Police Comm | \$12,349 | \$2,606 | \$18,300 | \$19,520 | \$12,150 |
| Nuisance Control | \$27,089 | \$28,393 | \$31,500 | \$30,048 | \$36,400 |
| Capital | 156,674 | 117,406 | 226,500 | 230,406 | 384,510 |
| Total Expenses | \$5,844,452 | \$5,517,395 | \$5,903,583 | \$5,994,105 | \$6,673,050 |
| Surplus (Deficit) | (\$596,030) | \$735,883 | \$252,783 | \$588,930 | \$145,208 |

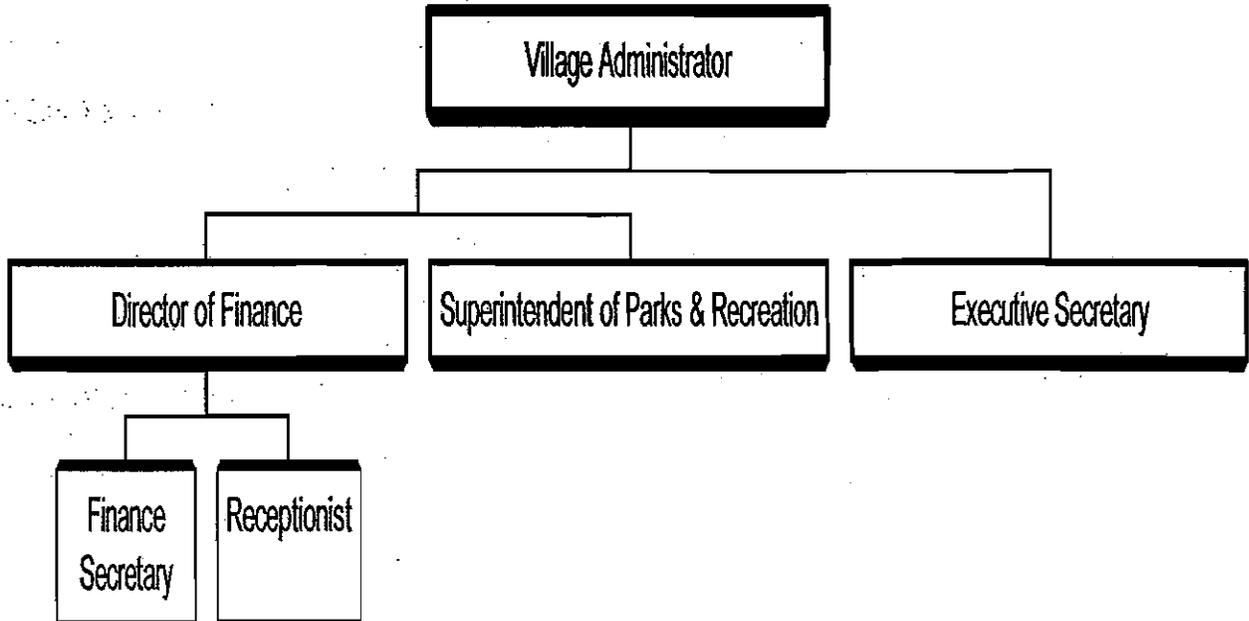
GENERAL FUND EXPENDITURES BY
DEPARTMENT
FISCAL YEAR 2006-07

| EXPENDITURE CATEGORIES | Admin Department | Police Department | Public Services Department | Community Dev Department | Parks & Recreation Department | Plan Comm | Board of Police Comm | Nuisance Control | Total |
|-------------------------------|---------------------|----------------------|----------------------------------|--------------------------------|-------------------------------------|---------------|----------------------------|---------------------|------------------|
| General Engineering | 4,500 | | 7,750 | 62,500 | | | | | 74,750 |
| Buildings | 66,500 | | 5,400 | | | | | | 71,900 |
| Data Processing | 26,000 | 9,000 | 2,900 | 3,050 | | | | | 40,950 |
| Legislative Support | 28,900 | | | | | | | | 28,900 |
| General Management | 1,058,274 | 3,338,402 | 272,130 | 156,225 | 34,164 | 15,480 | 3,750 | | 4,878,425 |
| Legal Services | 70,000 | | | | | | | | 70,000 |
| Financial Audit | 21,200 | | | | | | | | 21,200 |
| Community Relations | 23,275 | | | | | | | | 23,275 |
| Risk Management | 187,500 | 13,150 | 2,500 | 2,500 | 2,500 | | | | 208,150 |
| Capital Improvements | 46,000 | 126,010 | 77,500 | 0 | 135,000 | | | | 384,510 |
| Police-Patrol Service | | 6,400 | | | | | | | 6,400 |
| Police-Investigative Services | | 3,000 | | | | | | | 3,000 |
| Police-Traffic Safety | | 4,500 | | | | | | | 4,500 |
| Police-E S D A Coordinator | | 750 | | | | | | | 750 |
| Police-Crime Prevention | | 8,600 | | | | | | | 8,600 |
| Police-Telecommunications | | 238,330 | | | | | | | 238,330 |
| Equipment Repair | | | 14,500 | | | | | | 14,500 |
| Snow Removal | | | 32,480 | | | | | | 32,480 |
| Street Lighting | | | 9,000 | | | | | | 9,000 |
| Storm Water Improvements | | | 105,775 | | | | | | 105,775 |
| Street Maintenance | | | 98,300 | | | | | | 98,300 |
| Inspection Services | | | | 25,000 | | | | | 25,000 |
| Landscaping | | | | | 59,255 | | | | 59,255 |
| Maintenance | | | | | 67,900 | | | | 67,900 |
| Recreation Programs | | | | | 39,300 | | | | 39,300 |
| Special Recreation Services | | | | | 29,000 | | | | 29,000 |
| Hearings | | | | | | 33,600 | 8,400 | | 42,000 |
| Plan Commission-Planning | | | | | | 50,500 | | | 50,500 |
| Health-Mosquito Abatement | | | | | | | | 36,400 | 36,400 |
| Total | 1,532,149 | 3,748,142 | 628,235 | 249,275 | 367,119 | 99,580 | 12,150 | 36,400 | 6,673,050 |

VILLAGE OF WILLOWBROOK

Administration

ORGANIZATIONAL CHART - 2006



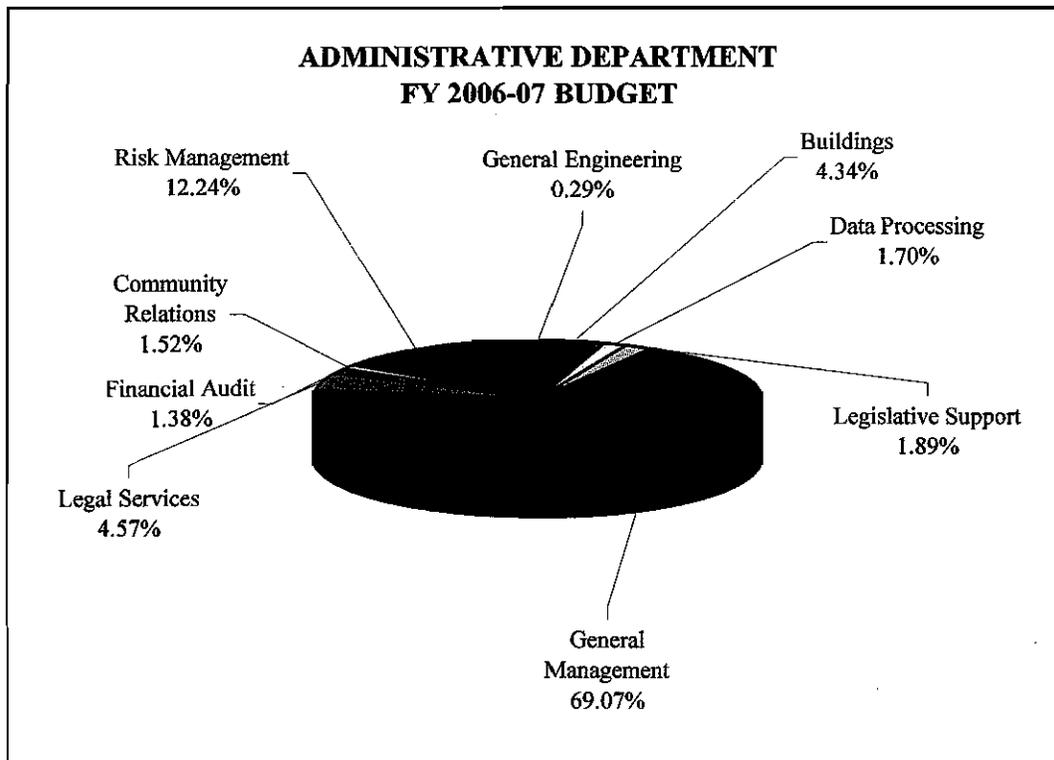
The Village Administrator provides overall direction and administration of policies and procedures established by the President and Board of Trustees. The Administrator coordinates the activities of all Village departments, and formulates policies, goals and objectives in conjunction with the department 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 2006-2007**

| <u>Program</u> | <u>Description</u> | <u>FY 2005-06 Est. Actual</u> | <u>FY 2006-07 Budget</u> |
|----------------|----------------------|-----------------------------------|------------------------------|
| 401 | General Engineering | \$4,500 | \$4,500 |
| 405 | Buildings | \$51,086 | \$66,500 |
| 410 | Data Processing | \$26,000 | \$26,000 |
| 415 | Legislative Support | \$48,900 | \$28,900 |
| 420 | General Management | \$942,055 | \$1,058,274 |
| 425 | Legal Services | \$85,000 | \$70,000 |
| 430 | Financial Audit | \$20,830 | \$21,200 |
| 435 | Community Relations | \$20,875 | \$23,275 |
| 440 | Risk Management | \$95,500 | \$187,500 |
| 445 | Capital Improvements | \$9,500 | \$46,000 |
| 449 | Contingencies | - | - |
| Total | | \$1,304,246 | \$1,532,149 |

Percent Difference

17.47%



**ADMINISTRATION DEPARTMENT
ADMINISTRATOR'S OFFICE
FY 2006-07 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
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
 - Continue negotiations relating to the TIF Town Center Development
 - Continue administration of the 75th Street extension to Madison Street
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

Fiscal Year 2005-2006 Goals and Accomplishments

1. Support and advance the initiatives of the Village Board of Trustees
 - Involved in Committees and training in Illinois City Managers Association
 - Approved and support legislative initiatives including participation in annual legislative drive down to the State's Capital.
 - Continued restructuring of public services and community development Departments. Created the position of assistant director in the municipal services department.
2. Identify and present opportunities to enhance the quality of life in the community
 - The Village is active in the Rotary Club, Kiwanis and the Chamber of Commerce.
 - Negotiations and plan reviews continue to move forward on the Town Center Development. It is anticipated the development will be approved by summer, 2006.
 - Engineering on the 75th street extension to Madison Street is complete. Construction is scheduled to occur in the next year.

Fiscal Year 2005-2006
Goals and Accomplishments Continued

- Negotiated a Collective Bargaining Agreement with the Patrol Officers that is fair and equitable and ensures a continuation of effective police protection.
3. Identify and implement a long-term financial plan and direction for the Village of Willowbrook
- The Village was able to increase the special recreation tax levy to provide funding for ada-qualified improvements.
 - Produced a balanced budget in all operating funds for the FY 2006-07 Budget.
 - The Village reviewed and created new policy statements regarding revenues, expenditures and fund balance reserves.

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
 - Annually prepare the Financial Health Monitoring Program
 - 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 2006-07 Goals and Objectives

1. Provide support for the TIF Town Center negotiations and management of financial terms in the development agreement
2. Provide oversight for analysis & implementation of new Village-wide phone system
3. Continue upgrading of accounting software

Fiscal Year 2006-07 Goals and Objectives Continued

4. Oversight of technology improvements to the Village's network platform and e-mail system.
5. Continue to provide comprehensive medical and dental insurance
6. Submission of CAFR and Annual Budget for the GFOA award Programs
7. Continued participation in professional associations
8. Provide support for development of long term financial direction for the Village

Fiscal Year 2005-06 Goals and Accomplishments

1. Provide support for the TIF Town Center negotiations – Negotiations will be completed in Summer 2006.
2. Conduct audit of amusement tax revenues – The amusement tax audits were successfully completed.
3. Continue development of park & recreation software – Funding for software improvements were directed the Village's payroll software as upgrades were needed to the time-off and leave module.
4. Continue to provide comprehensive medical and dental insurance – The Village was able to keep the employee's contribution percent for insurance at the same level for another year.
5. Submission of CAFR and Annual Budget for the GFOA award Programs – Both the CAFR and Annual budget was submitted to the GFOA for the award programs.
6. Continued participation in professional associations – In FY 2005-06 the Finance Director was elected to the Illinois Municipal Investment Fund (IMET) Board. IMET is a \$320 Million investment pool. The Finance Director also serves as the Chairperson for the Illinois Governmental Finance Officers Association Career Development Committee.
7. Provide support for development of long-term financial direction for the Village – Although a strategic planning session did not occur during the FY 2005-06, the Finance Department prepared materials in anticipation of a long range planning session.
8. Implement program to accept payments on line – The demand for an on-line payment option does not yet warrant to cost to implement a program.

**Village of Willowbrook
Administration Budget
Fiscal Year 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 ACTUAL | FY 04-05 ACTUAL | FY 05-06 BUDGET | ESTIMATED FY 05-06 ACTUAL | FY 06-07 PROPOSED BUDGET |
|--|---|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| GENERAL CORPORATE FUND EXPENDITURES | | | | | | |
| Administration-General Engineering | | | | | | |
| Contractual Services | | | | | | |
| 01-401-243 | Fees - Traffic Consultant | 755 | - | 500 | 500 | 500 |
| 01-401-245 | Fees - Engineering | - | 14,838 | 3,000 | 3,000 | 3,000 |
| | Fees - Architect | - | - | 1,000 | 1,000 | 1,000 |
| * TOTAL | Contractual Services | 755 | 14,838 | 4,500 | 4,500 | 4,500 |
| ** TOTAL | Administration-General Engineering | 755 | 14,838 | 4,500 | 4,500 | 4,500 |
| Administration-Buildings | | | | | | |
| Contractual Services | | | | | | |
| 01-405-228 | Maintenance - Building | 32,394 | 37,086 | 35,000 | 35,000 | 42,000 |
| 01-405-235 | Nicor Gas | 5,664 | 5,598 | 4,000 | 4,000 | 4,000 |
| 01-405-293 | Landscape - Village Hall | 2,080 | 3,873 | - | 1,586 | 10,000 |
| * TOTAL | Contractual Services | 40,138 | 46,557 | 39,000 | 40,586 | 56,000 |
| Supplies & Materials | | | | | | |
| 01-405-351 | Building Maintenance Supplies | 8,173 | 9,673 | 10,000 | 10,000 | 10,000 |
| 01-405-385 | Sanitary User Charge | 477 | 460 | 500 | 500 | 500 |
| * TOTAL | Supplies & Materials | 8,650 | 10,133 | 10,500 | 10,500 | 10,500 |
| Equipment | | | | | | |
| 01-405-408 | Maintenance - Gas Tanks | - | - | - | - | - |
| * TOTAL | Equipment Office | - | - | - | - | - |
| ** TOTAL | Administration-Buildings | 48,788 | 56,690 | 49,500 | 51,086 | 66,500 |
| Administration-Data Processing | | | | | | |
| Contractual Services | | | | | | |
| 01-410-212 | E.D.P. Software | 16,033 | 12,657 | 12,000 | 12,000 | 12,000 |
| 01-410-263 | Maintenance - Office Machines | - | 174 | - | - | - |
| * TOTAL | Contractual Services | 16,033 | 12,831 | 12,000 | 12,000 | 12,000 |
| Supplies & Materials | | | | | | |
| 01-410-305 | Personnel Training | 878 | 794 | 1,500 | 1,500 | 1,500 |
| 01-410-306 | Consulting Services | 12,172 | 12,500 | 12,000 | 12,000 | 12,000 |
| 01-410-331 | Operating Supplies | 867 | 358 | 500 | 500 | 500 |
| * TOTAL | Supplies & Materials | 13,917 | 13,652 | 14,000 | 14,000 | 14,000 |
| ** TOTAL | Administration-Data Processing | 29,951 | 26,483 | 26,000 | 26,000 | 26,000 |
| Administration-Legislative Support | | | | | | |
| Personnel Services | | | | | | |
| 01-415-116 | Salary - President & Board Of Trustees | 20,100 | 19,200 | 20,000 | 20,000 | 20,000 |
| 01-415-122 | Salary - Village Clerk | 3,300 | 3,750 | 3,900 | 3,900 | 3,900 |
| * TOTAL | Personnel Services | 23,400 | 22,950 | 23,900 | 23,900 | 23,900 |

**Village of Willowbrook
Administration Budget
Fiscal Year 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 | FY 04-05 | FY 05-06 | ESTIMATED | FY 06-07 |
|----------------|---|-----------|----------|----------|--------------------|--------------------|
| | | ACTUAL | ACTUAL | BUDGET | FY 05-06 ACTUAL | PROPOSED BUDGET |
| | Contractual Services | | | | | |
| 01-415-261 | Codify Ordinances | 5,681 | 2,272 | 25,000 | 25,000 | 5,000 |
| 01-415-262 | Document Storage | - | - | - | - | - |
| * TOTAL | Contractual Services | 5,681 | 2,272 | 25,000 | 25,000 | 5,000 |
| ** TOTAL | Administration-Legislative Support | 29,081 | 25,222 | 48,900 | 48,900 | 28,900 |
| | Administration-General Management | | | | | |
| | Personnel Services | | | | | |
| 01-420-102 | Overtime | 5,166 | 3,840 | 5,000 | 2,000 | 2,000 |
| 01-420-104 | Part Time - Clerical | 5,465 | 3,817 | 5,000 | 5,000 | 5,000 |
| 01-420-106 | Intern | 15,081 | 13,996 | 16,000 | 16,000 | 16,560 |
| 01-420-125 | Salaries - Management Staff | 688,203 | 400,448 | 413,845 | 413,845 | 428,350 |
| 01-420-126 | Salaries - Clerical | 126,941 | 130,982 | 139,100 | 139,100 | 143,960 |
| 01-420-131 | Personal Recruitment | 1,240 | - | - | - | - |
| 01-420-141 | Employee Benefit - Medical Insurance | 53,318 | 43,707 | 42,400 | 42,400 | 46,100 |
| 01-420-144 | Employee Benefit - Unemployment Insurance | 976 | 1,002 | 490 | 490 | 860 |
| 01-420-147 | Employee Benefit - Medicare | 10,558 | 7,040 | 8,380 | 8,380 | 8,640 |
| 01-420-151 | I M R F | 69,499 | 47,023 | 66,520 | 66,520 | 78,230 |
| 01-420-155 | SLEP Pension | 23,732 | 19,428 | 19,250 | 19,250 | 21,474 |
| 01-420-161 | Social Security FICA | 35,679 | 29,440 | 32,320 | 32,320 | 33,050 |
| * TOTAL | Personnel Services | 1,035,856 | 700,723 | 748,305 | 745,305 | 784,224 |
| | Contractual Services | | | | | |
| 01-420-201 | Phone - Telephones | 25,295 | 20,425 | 23,000 | 23,000 | 23,000 |
| 01-420-225 | Maintenance - Radio | - | - | - | - | - |
| 01-420-231 | Rent - Storage | 21,069 | 24,079 | 21,000 | 21,000 | 22,000 |
| 01-420-265 | Census | - | - | - | - | - |
| * TOTAL | Contractual Services | 46,364 | 44,504 | 44,000 | 44,000 | 45,000 |
| | Supplies & Materials | | | | | |
| 01-420-301 | Office Supplies | 14,071 | 13,810 | 12,000 | 12,000 | 12,000 |
| 01-420-302 | Printing & Publish | 2,729 | 1,643 | 1,800 | 1,800 | 1,800 |
| 01-420-303 | Gas-Oil-Wash-Mileage | 1,301 | 2,121 | 1,200 | 1,200 | 1,200 |
| 01-420-304 | Schools-Conference Travel | 8,535 | 12,634 | 10,000 | 10,000 | 16,000 |
| 01-420-305 | Strategic Planning | - | - | - | - | - |
| 01-420-307 | Fees Dues Subscriptions | 17,199 | 15,566 | 16,000 | 16,000 | 16,000 |
| 01-420-311 | Postage & Meter Rent | 3,970 | 3,404 | 3,000 | 3,000 | 3,300 |
| 01-420-315 | Copy Service | 2,185 | 2,603 | 2,500 | 2,500 | 2,500 |
| 01-420-355 | Commissary Provision | 1,067 | 760 | 700 | 700 | 700 |
| * TOTAL | Supplies & Materials | 51,057 | 52,541 | 47,200 | 47,200 | 53,500 |
| | Equipment-Office | | | | | |
| 01-420-409 | Maintenance - Vehicles | 319 | 519 | 750 | 750 | 750 |
| 01-420-411 | Maintenance - Equipment | 1,125 | 1,956 | 1,800 | 1,800 | 1,800 |
| * TOTAL | Equipment-Office | 1,444 | 2,475 | 2,550 | 2,550 | 2,550 |

**Village of Willowbrook
Administration Budget
Fiscal Year 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 ACTUAL | FY 04-05 ACTUAL | FY 05-06 BUDGET | ESTIMATED FY 05-06 ACTUAL | FY 06-07 PROPOSED BUDGET |
|----------------|------------------------------------|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| | Other Expenditures | | | | | |
| 01-420-505 | Cash - Over Or Short | 78 | (85) | - | - | - |
| 01-420-510 | Contribution To TIF | 3,276 | 3,842 | 3,000 | 3,000 | 3,000 |
| 01-420-511 | Transfer to Capital Projects Fund | 50,000 | 50,000 | 50,000 | 50,000 | 120,000 |
| 01-420-512 | Sales Tax Rebate | 21,667 | 71,667 | 50,000 | 50,000 | 50,000 |
| * TOTAL | Other Expenditures | 75,021 | 125,424 | 103,000 | 103,000 | 173,000 |
| ** TOTAL | Administration-General Management | 1,209,742 | 925,667 | 945,055 | 942,055 | 1,058,274 |
| | Administration-Legal Services | | | | | |
| | Contractual Services | | | | | |
| 01-425-239 | Fees - Village Attorney | 80,156 | 67,897 | 80,000 | 60,000 | 60,000 |
| 01-425-241 | Fees - Special Attorney | 33,959 | 44,970 | - | - | - |
| 01-425-242 | Fees - Labor Counsel | - | 1,405 | 25,000 | 25,000 | 10,000 |
| * TOTAL | Contractual Services | 114,116 | 114,272 | 105,000 | 85,000 | 70,000 |
| ** TOTAL | Administration-Legal Services | 114,116 | 114,272 | 105,000 | 85,000 | 70,000 |
| | Administration-Financial Audit | | | | | |
| | Contractual Services | | | | | |
| 01-430-251 | Audit Services | 16,280 | 16,736 | 19,570 | 19,570 | 20,200 |
| 01-430-252 | Financial Services | 4,180 | 550 | 950 | 1,260 | 1,000 |
| * TOTAL | Contractual Services | 20,460 | 17,286 | 20,520 | 20,830 | 21,200 |
| ** TOTAL | Administration-Financial Audit | 20,460 | 17,286 | 20,520 | 20,830 | 21,200 |
| | Administration-Community Relations | | | | | |
| | Supplies & Materials | | | | | |
| 01-435-365 | Public Relations | 3,702 | 5,115 | 4,000 | 4,000 | 4,000 |
| 01-435-366 | Newsletter | 12,931 | - | 12,000 | 12,000 | 12,400 |
| 01-435-367 | Appreciation Dinners | - | - | - | 3,000 | 3,000 |
| 01-435-368 | Dinner Dance | - | - | - | - | - |
| 01-435-369 | Home Page | - | - | - | - | - |
| 01-435-370 | Meals-On-Wheels | 875 | 875 | 875 | 875 | 875 |
| 01-435-372 | Senior Citizen Taxi Program | 1,500 | 750 | 1,500 | 1,000 | 3,000 |
| * TOTAL | Supplies & Materials | 19,009 | 6,740 | 18,375 | 20,875 | 23,275 |
| ** TOTAL | Administration-Community Relations | 19,009 | 6,740 | 18,375 | 20,875 | 23,275 |

**Village of Willowbrook
Administration Budget
Fiscal Year 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 ACTUAL | FY 04-05 ACTUAL | FY 05-06 BUDGET | ESTIMATED FY 05-06 ACTUAL | FY 06-07 PROPOSED BUDGET |
|----------------|------------------------------------|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| | Administration-Risk Management | | | | | |
| | Contractual Services | | | | | |
| 01-440-272 | Insurance - IRMA | 97,943 | 98,685 | 83,000 | 83,000 | 175,000 |
| 01-440-273 | Self Insurance - Deductible | 36 | 2,875 | 2,500 | 2,500 | 2,500 |
| 01-440-274 | Claims Expense | - | 10,578 | - | - | - |
| 01-440-275 | Bonds - Self Insurance | - | - | - | - | - |
| 01-440-276 | Wellness | 13,730 | 2,604 | 5,000 | 5,000 | 5,000 |
| 01-440-277 | Reimb. Exp. - IRMA Claims | - | - | 5,000 | 5,000 | 5,000 |
| * TOTAL | Contractual Services | 111,709 | 114,742 | 95,500 | 95,500 | 187,500 |
| ** TOTAL | Administration-Risk Management | 111,709 | 114,742 | 95,500 | 95,500 | 187,500 |
| | Administration-Capital Improvement | | | | | |
| | Capital Expenditures | | | | | |
| 01-445-602 | Building Improvements | (3,335) | 10,000 | 7,000 | 7,000 | 10,000 |
| 01-445-611 | Furniture & Office Equipment | - | - | 1,500 | 1,500 | 30,000 |
| 01-445-625 | Vehicles - New & Other | - | - | - | - | - |
| 01-445-641 | E D P Equipment | 2,407 | 1,967 | 1,000 | 1,000 | 6,000 |
| * TOTAL | Capital Expenditures | (927) | 11,967 | 9,500 | 9,500 | 46,000 |
| ** TOTAL | Administration-Capital Improvement | (927) | 11,967 | 9,500 | 9,500 | 46,000 |
| | Administration Contingencies | | | | | |
| 01-449-799 | Contingencies | - | - | - | - | - |
| * TOTAL | Contingencies | - | - | - | - | - |
| ** TOTAL | Administration-Contingencies | - | - | - | - | - |
| *** TOTAL | Total-Administration | 1,582,682 | 1,313,907 | 1,322,850 | 1,304,246 | 1,532,149 |

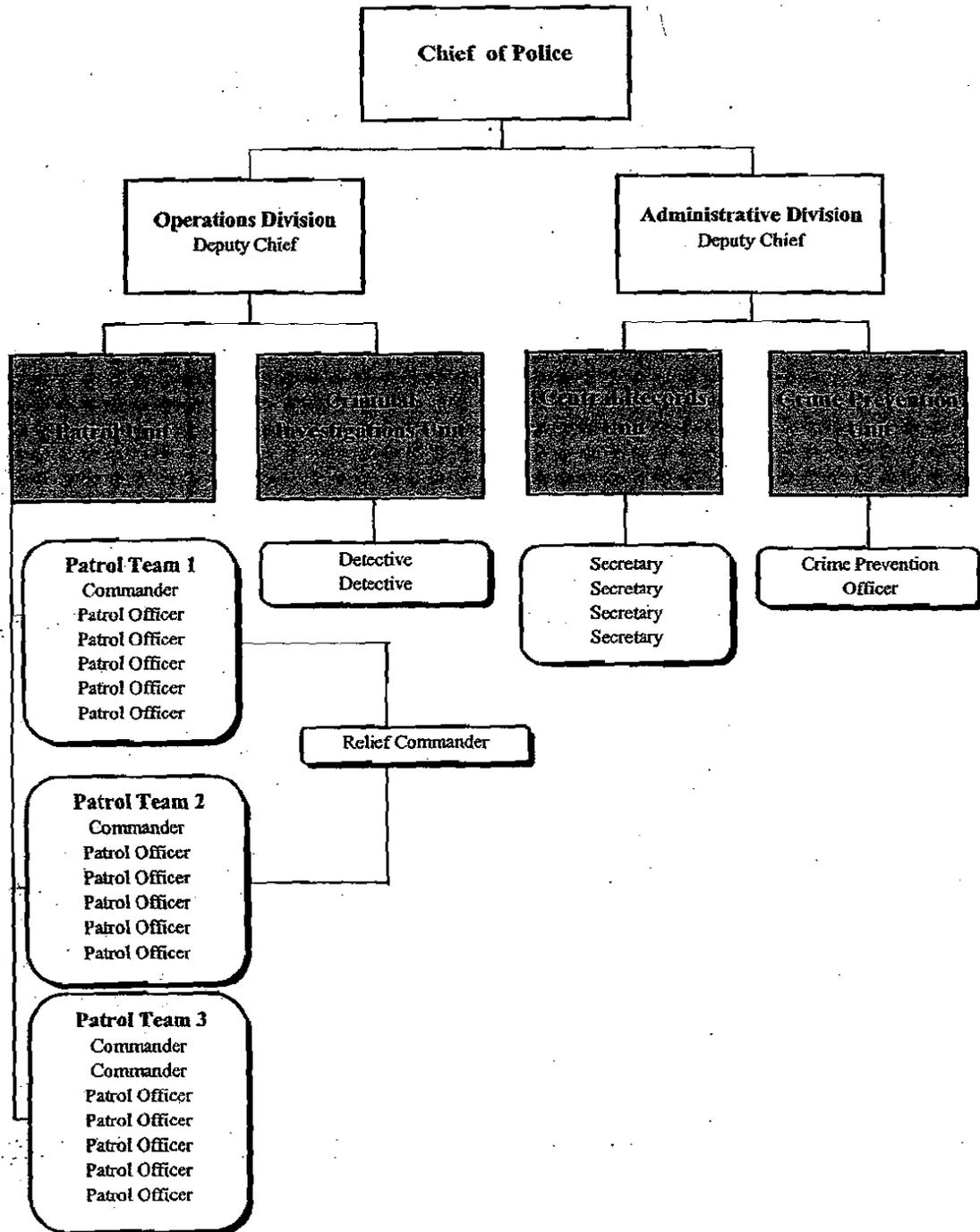
Difference from Budget 05-06 to Proposed 06-07: 15.82%

Difference from Budget 05-06 to Estimated 05-06: -1.41%

Difference from Estimated 05-06 to Proposed 06-07: 17.47%

WILLOWBROOK POLICE DEPARTMENT

ORGANIZATIONAL CHART - 2006



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.

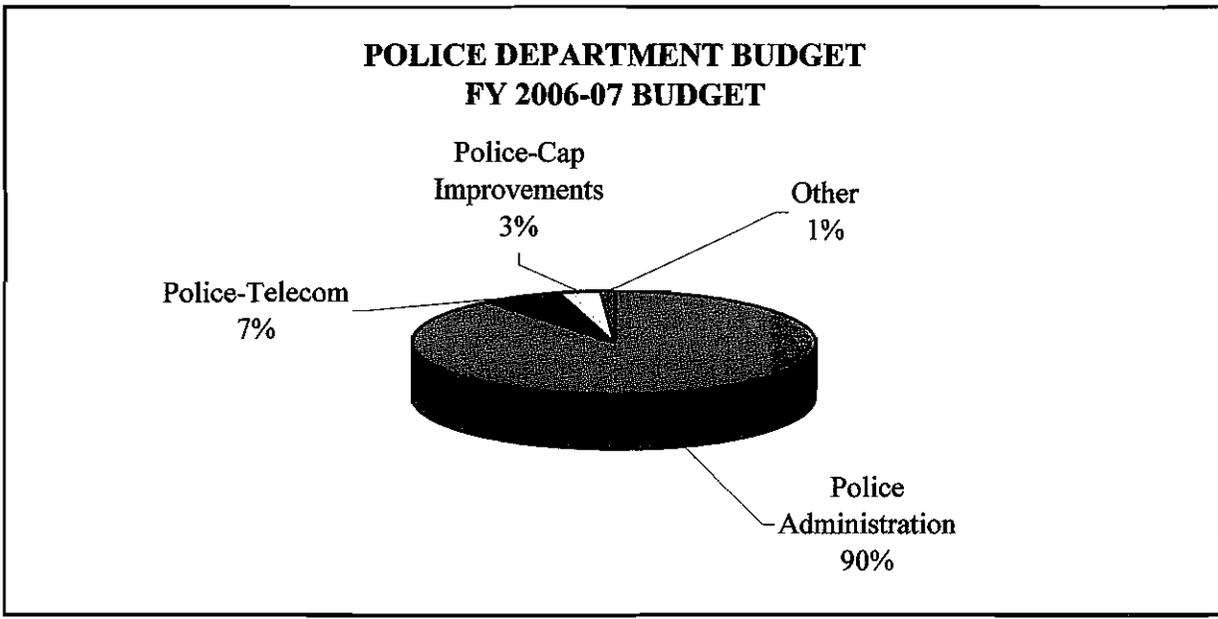
We value our employees.

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 Budget
Fiscal Year 2006-2007**

| <u>Program</u> | <u>Description</u> | <u>FY 2005-06 Est. Actual</u> | <u>FY 2006-07 Budget</u> |
|--------------------|-------------------------------------|-----------------------------------|------------------------------|
| 451 | Police Administration | \$3,158,660 | \$3,338,402 |
| 455 | Police-Bldg Construction-Remodeling | \$0 | \$0 |
| 457 | Police-Data Processing | \$11,500 | \$9,000 |
| 460 | Police-Risk Management | \$13,150 | \$13,150 |
| 465 | Police-Patrol Service | \$6,400 | \$6,400 |
| 470 | Police-Investigative Services | \$3,000 | \$3,000 |
| 475 | Police-Traffic Safety | \$4,500 | \$4,500 |
| 480 | Police-E S D A Coordinator | \$750 | \$750 |
| 482 | Police-Crime Prevention | \$8,600 | \$8,600 |
| 483 | Police-Telecommunications | \$227,078 | \$238,330 |
| 485 | Police-Cap Improvements | \$100,000 | \$126,010 |
| 489 | Police Contingencies | \$0 | \$0 |
| Total | | \$3,533,638 | \$3,748,142 |
| Percent Difference | | | 6.07% |



**Police Department
FY 2006-07 Operation Division
Goals and Objectives**

1. Continue to monitor Traffic Stop Study Data Collection System.
2. Continue to have open communications between command staff and supervisors.
3. Establish increased accountability.
4. Continue to emphasize enforcement action for hazardous and risk taking driving behaviors.
5. Continue emphasis on proactive patrol.
6. Maintain an Open Case Day average of 14 days.

**Police Department
FY 2006-07 Administrative Division
Goals and Objectives**

1. Complete transition to the 5th edition of CALEA accreditation standards.
2. Conduct and facilitate the testing process for the rank of sergeant.
3. Continue with cross training of administrative staff.
4. Continue emphasis of positive communication between the Department and community through various Department sponsored programs.
5. Conduct reviews of critical high-risk policies.

**Fiscal year 2005-06
Goals and Accomplishments
Operations Division**

1. Continue to monitor Traffic Stop Study Data Collection System.

It was found that there was very little fluctuation in the demographics of 2005 traffic stops as compared to 2004 data. Results were consistent with what was found in 2004.

2. Improve communications between command staff and supervisors.

The implementation of monthly staff meetings has result in increased information exchange. In addition attendance at roll call by command staff is almost a weekday daily occurrence.

3. Renew and revised training program for efficiency and effectiveness

Restructuring of firearms program into full training days has lead to significant cost savings while providing for quality instruction. Prescheduling all required training onto these training days has lead to increased efficiency. Assigned specialty training has been assigned according to career development requests as well as department need.

4. Renew emphasis on enforcement action for hazardous and risk taking driving behaviors

Enforcement actions decreased as compared to 2004 data. Appears normal traffic enforcement has been supplanted by specialty enforcement of the Safety Team as well as enforcement during grant periods. DUI enforcement was significantly reduced from 2004. Issue has been addressed with the shift supervisors for immediate correction, however strategies are being developed to reemphasize the importance of this activity. Safety Team continues to perform well even at reduced staffing.

5. Renew emphasis on proactive patrol

Concerns have arisen as a result of AVL patrol pattern study. Issue has been addressed with the shift supervisors for immediate correction, however strategies are being developed to reemphasize the importance of this activity for 2006. Afternoon officers have been very aggressive in this area, coming up with several good arrests as a result of proactive patrol in the hotel area.

6. Maintain and investigative clearance rate of 80% of cases assigned.

2005 investigative clearance rate 82% of assigned cases.

7. Maintain an Open Case Day average of 14 days

The Investigative Unit had an OCD average of 12 days for 2005.

**Fiscal year 2005-06
Goals and Accomplishments
Administrative Division**

1. Have a successful re-accreditation.

The re-accreditation process culminated from August 13-17, 2005 and went very well. The assessors for the team were very positive and impressed with the files and police department overall. The team had only one (1) file maintenance issue and zero (0) applied discretions. Many favorable comments were related and the exit interview was attended by many of the trustees and village staff. The Willowbrook Police Department was chosen by CALEA to be a FLAGSHIP department. This is a recognition given to a select number of departments who exemplify the CALEA process. The department was asked by our CALEA program manager to be a participant at the conference in holding an information booth. The department was granted re-accreditation in November at the Nashville, TN conference.

2. Conduct and facilitate the testing process for patrol officers.

In October, a patrol test was conducted to establish a new eligibility list for patrol officers. The department used several new approaches for reaching and receiving qualified applicants. The department allowed for certified mailing of the applications back to the Village and advertised on various websites and publications, which had not been used in the past. The department also allowed the application and forms to be downloaded from the Internet from the Willowbrook Police Department's website. There were seventy-two (72) police applications returned to the Village. Of these, sixty-one (61) persons were present for the actual exam and orientation. Fifty-eight (58) persons were actually allowed to be administered the patrol test. The department was able to establish a list of twenty-five (25) persons for the final eligibility list. Of those on the list, twenty-six (26) percent of these were in the protected class! The department surpassed its goal in the recruiting process. This testing process very successful in attracting qualified and educated applicants for the position of patrol officer.

3. Secretarial staff to be educated in all functions of position with clerical duties.

The secretarial staff did become more acquainted with each other's basic job tasks and functions. They were able to assist in many functions they normally do not work on during their regular workday because of sick days and vacations scheduling. Secretary Marianne Koerfer continues to be a liaison to many agencies throughout the county in respect to the CJIS program. She also has become well acquainted with the sex offender registration procedures. Secretary Debbie Hahn and Secretary Cindy Stuchl continued with their individual certifications in child restraint procedures and installed a record number of seats here at the Village alone. Secretary Pam Phillips has become quite familiar with the records division and more efficient with the input and new DuPage system.

4. Advance computer skills.

Deputy Chief Mark Shelton has begun to improve some of the familiarization with various computer applications which he was not familiar with in the past. Deputy Chief Shelton has been scheduled to attend different Excel classes and other technology classes as they become available but the scheduling has been difficult. Deputy Chief Shelton has applied himself to the IRMA program and has improved in the various areas for the Risk Management position.

5. Reading Program

The department has contacted the school administration at Gower School and has not been able to schedule a time with the teachers to read with the First grade classes. The department is hoping to have three months of reading completed in the months of March, April, and May. The interaction and information exchanged during this time with the students is invaluable. The police department is also able to speak briefly on crime prevention areas and possibly answer some of the questions the children have. The positive presentation to the children and relationship established is what makes the program worthwhile.

**Village of Willowbrook
Police Budget
Fiscal Year 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 | FY 04-05 | FY 05-06 | ESTIMATED FY 05-06 | FY 06-07 PROPOSED |
|-------------------------------|---|-----------|-----------|-----------|-----------------------|----------------------|
| | | ACTUAL | ACTUAL | BUDGET | ACTUAL | BUDGET |
| GENERAL CORPORATE FUND | | | | | | |
| Police Administration | | | | | | |
| Personnel Services | | | | | | |
| 01-451-101 | Salaries - Permanent Employees | 1,651,476 | 1,702,229 | 1,784,149 | 1,784,149 | 1,883,000 |
| 01-451-102 | Overtime | 235,098 | 292,234 | 283,200 | 303,000 | 204,700 |
| 01-451-103 | Overtime - Special Detail & Grants | - | - | - | - | 85,690 |
| 01-451-104 | Part Time Clerical | - | - | - | - | - |
| 01-451-106 | Intern | - | - | - | - | - |
| 01-451-126 | Salaries - Clerical | 177,021 | 179,225 | 183,790 | 183,790 | 192,350 |
| 01-451-127 | Over-Time - Clerical | 8,858 | 9,612 | 10,000 | 10,000 | 12,000 |
| 01-451-141 | Employee Benefit - Medical Insurance | 212,851 | 244,412 | 240,795 | 240,795 | 269,270 |
| 01-451-144 | Employee Benefit - Unemployment Insurance | 3,146 | 3,707 | 1,520 | 1,520 | 3,240 |
| 01-451-147 | Employee Benefit - Medicare | 21,667 | 21,988 | 24,245 | 24,245 | 26,020 |
| 01-451-151 | I M R F | 17,173 | 19,943 | 22,485 | 22,485 | 27,060 |
| 01-451-155 | Police Pension | 279,431 | 308,418 | 312,381 | 312,381 | 323,672 |
| 01-451-161 | Social Security FICA | 12,026 | 11,743 | 12,015 | 12,015 | 12,670 |
| * TOTAL | Personnel Services | 2,618,746 | 2,793,511 | 2,874,580 | 2,894,380 | 3,039,672 |
| Contractual Services | | | | | | |
| 01-451-201 | Phone - Telephones | 18,396 | 24,346 | 18,500 | 20,000 | 18,500 |
| 01-451-202 | Accreditation | 5,628 | 2,925 | 12,000 | 12,000 | 6,000 |
| 01-451-231 | Storage Space | - | - | - | - | - |
| 01-451-236 | Radio Paging Systems | 1,939 | 837 | 1,500 | 1,500 | 1,500 |
| 01-451-238 | FIAT | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-451-241 | Fees - Special Attorney | 9,357 | 9,134 | 10,050 | 10,050 | 10,050 |
| 01-451-242 | DuPage Children's Center | 2,500 | 2,500 | 3,000 | 3,000 | 3,000 |
| 01-451-243 | Dumeg Contributions | 13,200 | 13,000 | 13,000 | 13,000 | 13,000 |
| 01-451-245 | Firing Range | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| * TOTAL | Contractual Services | 55,019 | 56,742 | 62,050 | 63,550 | 56,050 |
| Supplies & Materials | | | | | | |
| 01-451-301 | Office Supplies | 4,820 | 4,057 | 4,250 | 4,250 | 4,500 |
| 01-451-302 | Printing & Publishing | 5,128 | 5,752 | 4,500 | 4,500 | 5,000 |
| 01-451-303 | Gas-Oil-Wash-Mileage | 44,886 | 51,111 | 41,200 | 41,200 | 55,000 |
| 01-451-304 | Schools-Conference Travel | 22,026 | 20,190 | 22,000 | 22,000 | 28,000 |
| 01-451-305 | Tuition Reimbursement | 1,939 | 721 | 7,500 | 7,500 | 7,500 |
| 01-451-306 | Reimb Personal Expenses | 111 | - | - | - | - |
| 01-451-307 | Fees-Dues-Subscriptions | 4,686 | 5,683 | 4,000 | 4,000 | 4,200 |
| 01-451-311 | Postage & Meter Rent | 3,294 | 4,336 | 4,000 | 4,000 | 4,000 |
| 01-451-315 | Copy Service | 2,037 | 868 | 2,100 | 2,100 | 2,100 |
| 01-451-331 | Operating Supplies | 1,955 | 2,160 | 2,000 | 2,000 | 2,000 |
| 01-451-345 | Uniforms | 22,735 | 17,595 | 22,500 | 25,500 | 30,700 |
| 01-451-346 | Ammunition | 2,630 | 3,741 | 4,000 | 4,000 | 4,000 |
| * TOTAL | Supplies & Materials | 116,246 | 116,214 | 118,050 | 121,050 | 147,000 |
| Equipment Office | | | | | | |
| 01-451-401 | Operating Equipment | 16,669 | 18,253 | 20,000 | 27,000 | 40,500 |
| 01-451-405 | Furniture & Office Equipment | 688 | 472 | 1,000 | 1,000 | 5,000 |
| 01-451-409 | Maintenance - Vehicles | 34,922 | 43,780 | 40,000 | 45,500 | 44,000 |
| 01-451-421 | Maintenance - Radio Equipment | 4,153 | 5,357 | 6,180 | 6,180 | 6,180 |
| * TOTAL | Equipment-Office | 56,432 | 67,862 | 67,180 | 79,680 | 95,680 |
| ** TOTAL | Police Administration | 2,846,444 | 3,034,329 | 3,121,860 | 3,158,660 | 3,338,402 |

**Village of Willowbrook
Police Budget
Fiscal Year 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 | FY 04-05 | FY 05-06 | ESTIMATED | FY 06-07 |
|----------------|-------------------------------------|----------|----------|----------|--------------------|--------------------|
| | | ACTUAL | ACTUAL | BUDGET | FY 05-06 ACTUAL | PROPOSED BUDGET |
| | Police-Bldg Construction-Remodeling | | | | | |
| | Contractual Services | | | | | |
| 01-455-288 | Bldg Construction-Remodeling | - | - | - | - | - |
| * TOTAL | Contractual Services | - | - | - | - | - |
| ** TOTAL | Police-Bldg Construction-Remodeling | - | - | - | - | - |
| | Police-Data Processing | | | | | |
| | Police Contractual Services | | | | | |
| 01-457-212 | EDP-Software | 8,831 | 3,699 | 8,500 | 8,500 | 6,000 |
| 01-457-263 | EDP-Eqp. Maintenance | 346 | 401 | 1,000 | 1,000 | 1,000 |
| * TOTAL | Contractual Services | 9,177 | 4,100 | 9,500 | 9,500 | 7,000 |
| | Supplies & Maintenance | | | | | |
| 01-457-305 | EDP-Personal Training | | | | | |
| 01-457-306 | Consulting Services | 1,767 | 2,000 | 2,000 | 2,000 | 2,000 |
| * TOTAL | Supplies & Materials | 1,767 | 2,000 | 2,000 | 2,000 | 2,000 |
| | Operating Equipment | | | | | |
| 01-457-401 | EDP-Operating Equipment | 35 | - | - | - | - |
| * TOTAL | Equipment Office | 35 | - | - | - | - |
| ** TOTAL | Police-Data Processing | 10,979 | 6,100 | 11,500 | 11,500 | 9,000 |
| | Police-Risk Management | | | | | |
| | Contractual Services | | | | | |
| 01-460-273 | Self Ins - Deductible | 7,538 | 13,276 | 12,500 | 12,500 | 12,500 |
| 01-460-275 | Bonds-Self Insurance | - | - | 650 | 650 | 650 |
| * TOTAL | Contractual Services | 7,538 | 13,276 | 13,150 | 13,150 | 13,150 |
| ** TOTAL | Police-Risk Management | 7,538 | 13,276 | 13,150 | 13,150 | 13,150 |
| | Police-Patrol Service | | | | | |
| | Personnel Services | | | | | |
| 01-465-107 | Part Time - Matron | 365 | 1,504 | 3,000 | 3,000 | 3,000 |
| * TOTAL | Personnel Services | 365 | 1,504 | 3,000 | 3,000 | 3,000 |
| | Contractual Services | | | | | |
| 01-465-268 | Animal Control | 562 | 598 | 750 | 750 | 750 |
| * TOTAL | Contractual Services | 562 | 598 | 750 | 750 | 750 |
| | Supplies & Materials | | | | | |
| 01-465-342 | Liquor Violations | - | 151 | 500 | 500 | 500 |
| 01-465-343 | Jail Supplies | 322 | 191 | 650 | 650 | 650 |
| 01-465-345 | Uniforms | 13 | - | - | - | - |
| 01-465-346 | DUI Draw/Lab | - | - | 500 | 500 | 500 |
| 01-465-348 | Drug Forfeiture Exp. - State | - | - | 500 | 500 | 500 |
| 01-465-349 | Drug Forfeiture Exp. - Federal | 3,965 | 4,869 | 500 | 500 | 500 |
| * TOTAL | Supplies & Materials | 4,300 | 5,211 | 2,650 | 2,650 | 2,650 |
| | Equipment-Office | | | | | |
| 01-465-401 | Operating Equipment | - | - | - | - | - |
| * TOTAL | Equipment-Office | - | - | - | - | - |
| ** TOTAL | Police-Patrol Service | 5,227 | 7,313 | 6,400 | 6,400 | 6,400 |

**Village of Willowbrook
Police Budget
Fiscal Year 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 ACTUAL | FY 04-05 ACTUAL | FY 05-06 BUDGET | ESTIMATED FY 05-06 ACTUAL | FY 06-07 PROPOSED BUDGET |
|----------------|-------------------------------|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| | Police-Investigative Services | | | | | |
| | Contractual Services | | | | | |
| 01-470-236 | Radio Paging Systems | - | - | - | - | - |
| * TOTAL | Contractual Services | - | - | - | - | - |
| | Supplies & Materials | | | | | |
| 01-470-335 | Camera Supplies | 1,023 | 78 | 2,000 | 2,000 | 2,000 |
| 01-470-339 | Confidential Funds | 555 | - | 1,000 | 1,000 | 1,000 |
| 01-470-345 | Uniforms | - | - | - | - | - |
| 01-470-347 | Subpoena Fees | - | 12 | - | - | - |
| * TOTAL | Supplies & Materials | 1,578 | 90 | 3,000 | 3,000 | 3,000 |
| | Equipment-Office | | | | | |
| 01-470-401 | Operating Equipment | - | - | - | - | - |
| 01-470-405 | Furniture & Office Equipment | - | - | - | - | - |
| * TOTAL | Equipment-Office | - | - | - | - | - |
| ** TOTAL | Police-Investigative Services | 1,578 | 90 | 3,000 | 3,000 | 3,000 |
| | Police-Traffic Safety | | | | | |
| | Personnel Services | | | | | |
| 01-475-105 | Part Time - Crossing Guard | 4,468 | 4,255 | 4,500 | 4,500 | 4,500 |
| * TOTAL | Personnel Services | 4,468 | 4,255 | 4,500 | 4,500 | 4,500 |
| | Supplies & Materials | | | | | |
| 01-475-345 | Uniforms | - | - | - | - | - |
| * TOTAL | Supplies & Materials | - | - | - | - | - |
| ** TOTAL | Police-Traffic Safety | 4,468 | 4,255 | 4,500 | 4,500 | 4,500 |
| | Police-E S D A Coordinator | | | | | |
| 01-480-263 | Siren Maintenance | 525 | 525 | 750 | 750 | 750 |
| * TOTAL | Supplies & Materials | 525 | 525 | 750 | 750 | 750 |
| ** TOTAL | Police-E S D A Coordinator | 525 | 525 | 750 | 750 | 750 |
| | Police - Crime Prevention | | | | | |
| | Supplies & Materials | | | | | |
| 01-482-302 | Printing | - | 652 | 1,600 | 1,600 | 1,600 |
| 01-482-331 | Commodities | 4,627 | 6,338 | 7,000 | 7,000 | 7,000 |
| * TOTAL | Supplies & Materials | 4,627 | 6,990 | 8,600 | 8,600 | 8,600 |
| ** TOTAL | Police-Crime Prevention | 4,627 | 6,990 | 8,600 | 8,600 | 8,600 |
| | Police Telecommunications | | | | | |

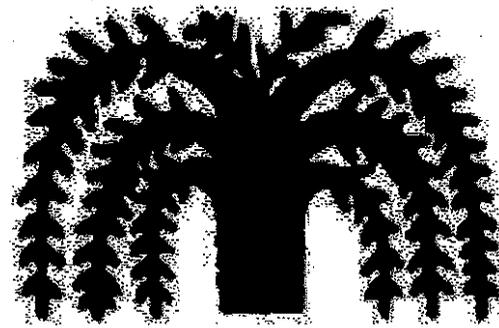
**Village of Willowbrook
Police Budget
Fiscal Year 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 ACTUAL | FY 04-05 ACTUAL | FY 05-06 BUDGET | ESTIMATED FY 05-06 ACTUAL | FY 06-07 PROPOSED BUDGET |
|----------------|------------------------------|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| | Contractual Services | | | | | |
| 01-483-235 | Radio Dispatching | 204,164 | 210,341 | 225,078 | 225,078 | 236,330 |
| 01-483-263 | Equipment Maintenance | - | - | - | - | - |
| * TOTAL | Contractual Services | 204,164 | 210,341 | 225,078 | 225,078 | 236,330 |
| | Operating Equipment | | | | | |
| 01-483-401 | Operating Equipment | 399 | - | 2,000 | 2,000 | 2,000 |
| * TOTAL | Operating Equipment | 399 | - | 2,000 | 2,000 | 2,000 |
| ** TOTAL | Police-Telecommunications | 204,563 | 210,341 | 227,078 | 227,078 | 238,330 |
| | Police-Capital Improvements | | | | | |
| | Capital Expenditures | | | | | |
| 01-485-611 | Furniture & Office Equipment | 1,797 | - | 5,500 | 5,500 | 28,300 |
| 01-485-622 | Radio Equipment | 563 | 1,420 | 13,000 | 15,000 | 13,210 |
| 01-485-625 | New Vehicles | 63,332 | 20,017 | 72,000 | 72,000 | 80,000 |
| 01-485-641 | EDP New Equipment | 449 | 1,611 | 7,500 | 7,500 | 4,500 |
| 01-485-642 | Copy Machine | - | - | - | - | - |
| * TOTAL | Capital Expenditures | 66,140 | 23,048 | 98,000 | 100,000 | 126,010 |
| ** TOTAL | Police-Cap Improvements | 66,140 | 23,048 | 98,000 | 100,000 | 126,010 |
| | Police Contingencies | | | | | |
| | Contingencies | | | | | |
| 01-489-799 | Contingencies | - | - | - | - | - |
| * TOTAL | Contingencies | - | - | - | - | - |
| ** TOTAL | Police Contingencies | - | - | - | - | - |
| *** TOTAL | Police Department | 3,152,089 | 3,306,267 | 3,494,838 | 3,533,638 | 3,748,142 |

Difference from Budget 05-06 to Proposed 06-07: 7.25%

Difference from Budget 05-06 to Estimated 05-06: 1.11%

Difference from Estimated 05-06 to Proposed 06-07: 6.07%

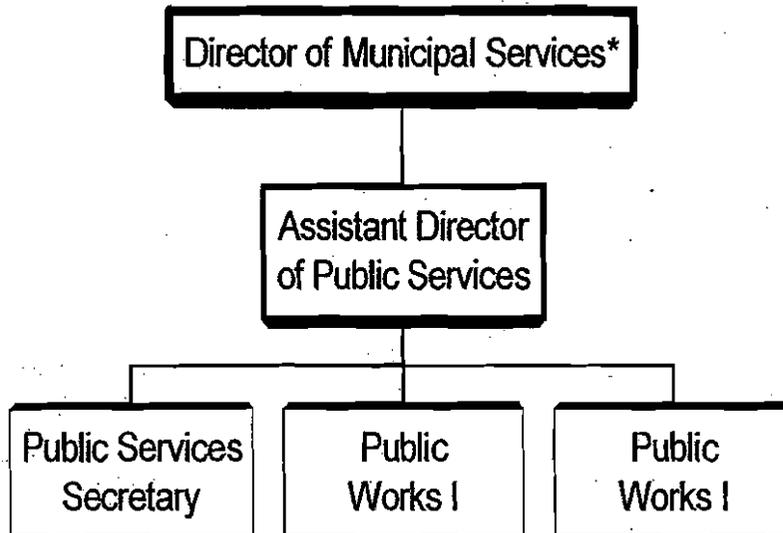


The Village of Willowbrook

VILLAGE OF WILLOWBROOK

Public Services

ORGANIZATIONAL CHART - 2006



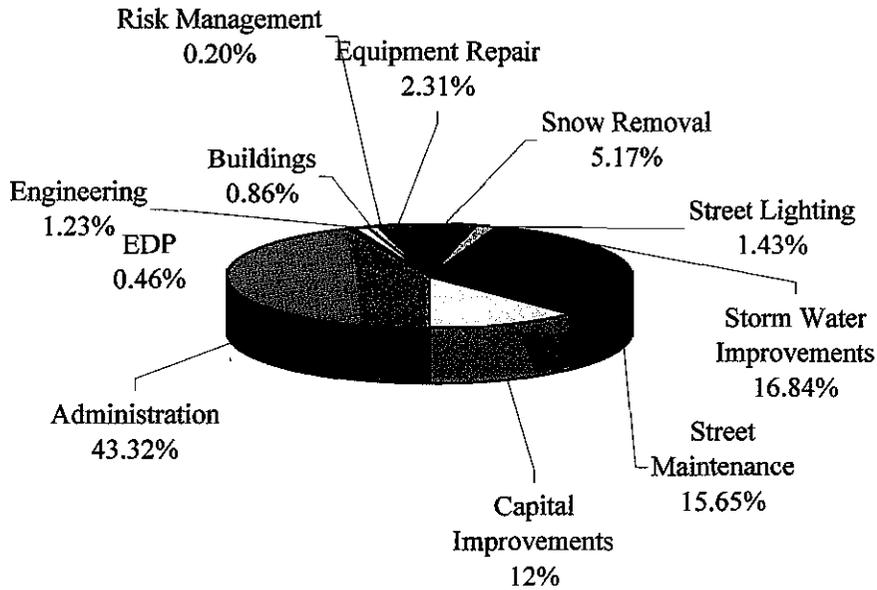
* Oversees the Public Services and Community Development Divisions

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 Services Budget
Fiscal Year 2006-2007**

| <u>Program</u> | <u>Description</u> | <u>FY 2005-06 Est. Actual</u> | <u>FY 2006-07 Budget</u> |
|--------------------|--------------------------|-----------------------------------|------------------------------|
| 501 | Administration | \$269,287 | \$272,130 |
| 503 | EDP | \$2,900 | \$2,900 |
| 505 | Engineering | \$7,750 | \$7,750 |
| 510 | Buildings | \$5,400 | \$5,400 |
| 515 | Risk management | \$2,500 | \$2,500 |
| 520 | Equipment Repair | \$14,500 | \$14,500 |
| 525 | Snow Removal | \$32,480 | \$32,480 |
| 530 | Street Lighting | \$9,000 | \$9,000 |
| 535 | Storm Water Improvements | \$107,775 | \$105,775 |
| 540 | Street Maintenance | \$86,300 | \$98,300 |
| 545 | Capital Improvements | \$91,000 | \$77,500 |
| 549 | Contingencies | \$0 | \$0 |
| Total | | \$628,892 | \$628,235 |
| Percent Difference | | | -0.10% |

**PUBLIC SERVICES DEPARTMENT
FY 2006-07 BUDGET**



**Public Services Department
FY 06-07 Goals and Objectives**

1. Preserve open ditch drainage system
 - Conduct re-ditching in select areas of the Ridgemoor West subdivision.
 - Perform improvements to Saw Mill Creek.
2. Maintain Public Services Fleet
 - Replace vehicles #71 and #75 in accordance with the Capital replacement program.
 - Replace large truck #73.
3. Maintain Parkway Trees
 - Create an ongoing program for tree trimming.
 - Conduct 50/50 tree program for right-of-way trees.
4. Provide Brush collection services for residents
 - Implement both a spring and fall brush collection program.
5. Road Maintenance
 - Re-work roadway maintenance program after re-evaluation of condition of all streets.
 - Implement Rt.83 corridor landscape beautification project starting at 67th and Kingery.
 - Continue roadway sign program (remove and replace)
6. Buildings and Grounds
 - Remove and replace Village Hall RTU.
 - Provide landscape improvements to police department parking area and temporary vehicle storage area.
7. Snow Removal
 - Cross train new building inspector to provide greater efficiencies in snow and ice control program.

FY 05-06 Goals and Accomplishments

1. Preserve open ditch drainage system – The stormwater system on Adams street was improved with a section of storm sewer and ditch regarding
2. Maintain Public Services Fleet – Fleet vehicle #70 was utilized throughout most of the year with replacement coming in the final month of the budget
3. Sustain Maintenance program for parkway trees – Parkway trees were trimmed in the Waterford and Rogers Farm subdivisions.

**Village of Willowbrook
Public Services Budget
Fiscal Year 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 | FY 04-05 | FY 05-06 | ESTIMATED | FY 06-07 |
|-------------------------------|-----------------------------------|----------|----------|----------|--------------------|--------------------|
| | | ACTUAL | ACTUAL | BUDGET | FY 05-06 ACTUAL | PROPOSED BUDGET |
| GENERAL CORPORATE FUND | | | | | | |
| Public Works-Administration | | | | | | |
| Personnel Services | | | | | | |
| 01-501-101 | Salaries - Permanent Employees | 70,128 | 72,276 | 74,740 | 92,191 | 86,240 |
| 01-501-102 | Overtime | 28,313 | 22,223 | 35,000 | 35,000 | 35,000 |
| 01-501-103 | Part Time - Labor | 15,735 | 13,673 | 16,500 | 16,500 | 16,500 |
| 01-501-126 | Salaries - Clerical | 24,810 | 23,363 | 24,116 | 24,116 | 24,960 |
| 01-501-141 | Employee Benefits - Medical | 22,648 | 26,174 | 26,580 | 26,580 | 18,200 |
| 01-501-144 | Employee Benefits - Unemployment | 561 | 579 | 325 | 325 | 540 |
| 01-501-147 | Employee Benefits - Medicare | 4,269 | 3,807 | 4,285 | 4,285 | 4,640 |
| 01-501-151 | I M R F | 24,642 | 27,451 | 31,375 | 31,375 | 39,400 |
| 01-501-161 | Social Security FICA | 17,158 | 15,679 | 18,315 | 18,315 | 19,850 |
| * TOTAL | Personnel Services | 208,264 | 205,225 | 231,236 | 248,687 | 245,330 |
| Contractual Services | | | | | | |
| 01-501-201 | Telephones | 2,457 | 1,810 | 3,000 | 3,000 | 2,000 |
| 01-501-236 | Radio Paging Systems | 214 | 222 | - | - | 200 |
| * TOTAL | Contractual Services | 2,670 | 2,032 | 3,000 | 3,000 | 2,200 |
| Supplies & Materials | | | | | | |
| 01-501-301 | Office Supplies | 193 | 394 | 800 | 800 | 800 |
| 01-501-302 | Printing & Publishing | 646 | 639 | 1,500 | 1,500 | 1,500 |
| 01-501-303 | Gas-Oil-Wash-Mileage | 9,703 | 10,932 | 8,000 | 8,000 | 12,000 |
| 01-501-304 | Schools Conference Travel | 765 | 703 | 1,000 | 1,000 | 4,000 |
| 01-501-306 | Reimb Personal Expense | 314 | 269 | 400 | 400 | 400 |
| 01-501-307 | Fees Dues Subscriptions | 1,159 | 149 | 800 | 800 | 800 |
| 01-501-311 | Postage & Meter Rent | 567 | 495 | 500 | 500 | 500 |
| 01-501-335 | Camera Supplies | 168 | 167 | 300 | 300 | 300 |
| 01-501-345 | Uniforms | 3,037 | 2,796 | 2,900 | 2,900 | 2,900 |
| * TOTAL | Supplies & Materials | 16,553 | 16,544 | 16,200 | 16,200 | 23,200 |
| Equipment-Office | | | | | | |
| 01-501-405 | Furniture & Office Equipment | 49 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-501-421 | Maintenance - Telephone Equipment | 20 | - | 400 | 400 | 400 |
| * TOTAL | Equipment-Office | 69 | 1,000 | 1,400 | 1,400 | 1,400 |
| ** TOTAL | Public Works Administration | 227,556 | 224,801 | 251,836 | 269,287 | 272,130 |
| Electronic Data Processing | | | | | | |
| Contractual Services | | | | | | |
| 01-503-212 | Software | - | - | - | - | - |
| 01-503-263 | Equipment Maintenance | 356 | - | 400 | 400 | 400 |
| * TOTAL | Contractual Services | 356 | - | 400 | 400 | 400 |
| Supplies & Materials | | | | | | |
| 01-503-305 | Personal Training | - | - | 500 | 500 | 500 |
| 01-503-306 | Consulting Services | - | 1,000 | 1,000 | 1,000 | 1,000 |
| * TOTAL | Supplies & Materials | - | 1,000 | 1,500 | 1,500 | 1,500 |

**Village of Willowbrook
Public Services Budget
Fiscal Year 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 | FY 04-05 | FY 05-06 | ESTIMATED | FY 06-07 |
|-------------------------------|-----------------------------------|----------|----------|----------|--------------------|--------------------|
| | | ACTUAL | ACTUAL | BUDGET | FY 05-06 ACTUAL | PROPOSED BUDGET |
| GENERAL CORPORATE FUND | | | | | | |
| | Equipment & Supplies | | | | | |
| 01-503-401 | Operating Supplies & Equipment | 950 | 653 | 1,000 | 1,000 | 1,000 |
| * TOTAL | Equipment & Supplies | 950 | 653 | 1,000 | 1,000 | 1,000 |
| ** TOTAL | Public Works - EDP | 1,306 | 1,653 | 2,900 | 2,900 | 2,900 |
| | Public Works-Engineering | | | | | |
| | Contractual Services | | | | | |
| 01-505-245 | Fees - Engineering | - | 8,166 | 4,000 | 6,000 | 6,000 |
| 01-505-247 | Reimb. Exp. -Engineering | - | - | 1,000 | 1,000 | 1,000 |
| 01-505-254 | Plan Review - Engineer | - | - | 750 | 750 | 750 |
| * TOTAL | Contractual Services | - | 8,166 | 5,750 | 7,750 | 7,750 |
| ** TOTAL | Public Works Engineering | - | 8,166 | 5,750 | 7,750 | 7,750 |
| | Public Works-Building | | | | | |
| | Equipment-Office | | | | | |
| 01-510-412 | Maintenance - Gas Tanks And Pumps | 3,979 | 2,537 | 2,400 | 2,400 | 2,400 |
| 01-510-413 | Maintenance - Garage | 1,837 | 1,114 | 2,000 | 2,000 | 2,000 |
| 01-510-414 | Maintenance - Salt Bins | - | 1,415 | 1,000 | 1,000 | 1,000 |
| * TOTAL | Equipment-Office | 5,816 | 5,066 | 5,400 | 5,400 | 5,400 |
| ** TOTAL | Public Works-Building | 5,816 | 5,066 | 5,400 | 5,400 | 5,400 |
| | Public Works-Risk Management | | | | | |
| | Contractual Services | | | | | |
| 01-515-272 | Self Ins - Deductible | 3,316 | 7,170 | 2,500 | 2,500 | 2,500 |
| * TOTAL | Contractual Services | 3,316 | 7,170 | 2,500 | 2,500 | 2,500 |
| ** TOTAL | Public Works-Risk Management | 3,316 | 7,170 | 2,500 | 2,500 | 2,500 |
| | Public Works-Equipment Repair | | | | | |
| | Equipment-Office | | | | | |
| 01-520-409 | Maintenance - Vehicles | 14,571 | 8,593 | 12,000 | 12,000 | 12,000 |
| 01-520-411 | Maintenance - Equipment | 3,221 | 931 | 2,500 | 2,500 | 2,500 |
| 01-520-421 | Maintenance - Radio Equipment | - | - | - | - | - |
| * TOTAL | Equipment-Office | 17,792 | 9,524 | 14,500 | 14,500 | 14,500 |
| ** TOTAL | Public Works-Equipment Repair | 17,792 | 9,524 | 14,500 | 14,500 | 14,500 |
| | Public Works-Snow Removal | | | | | |
| | Contractual Services | | | | | |
| 01-525-287 | Snow Removal Contract | 10,712 | 24,480 | 22,680 | 22,680 | 22,680 |
| 01-525-411 | Maintenance - Equipment | 6,331 | 6,411 | 9,500 | 9,500 | 9,500 |
| * TOTAL | Contractual Services | 17,044 | 30,891 | 32,180 | 32,180 | 32,180 |

**Village of Willowbrook
Public Services Budget
Fiscal Year 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 | FY 04-05 | FY 05-06 | ESTIMATED FY 05-06 | FY 06-07 PROPOSED |
|---------------------------------------|---------------------------------------|----------|----------|----------|-----------------------|----------------------|
| | | ACTUAL | ACTUAL | BUDGET | ACTUAL | BUDGET |
| GENERAL CORPORATE FUND | | | | | | |
| Material & Supplies | | | | | | |
| 01-525-306 | Reim Personal Expenses | - | 20 | 300 | 300 | 300 |
| * TOTAL | Supplies & Materials | - | 20 | 300 | 300 | 300 |
| ** TOTAL | Public Works-Snow Removal | 17,044 | 30,911 | 32,480 | 32,480 | 32,480 |
| Public Works-Street Lighting | | | | | | |
| Contractual Services | | | | | | |
| 01-530-207 | Energy - Street Light | 1,193 | 2,380 | 4,000 | 4,000 | 4,000 |
| 01-530-223 | Maintenance - Street Lights | 4,712 | 12,135 | 5,000 | 5,000 | 5,000 |
| * TOTAL | Contractual Services | 5,905 | 14,515 | 9,000 | 9,000 | 9,000 |
| ** TOTAL | Public Works-Street Lighting | 5,905 | 14,515 | 9,000 | 9,000 | 9,000 |
| Public Works-Storm Water Improvements | | | | | | |
| Contractual Services | | | | | | |
| 01-535-286 | Jet Cleaning Culvert | 20,569 | 9,654 | 12,000 | 12,000 | 12,000 |
| 01-535-289 | Site Improvements | 34,014 | 11,099 | 15,000 | 15,000 | 15,000 |
| 01-535-290 | Equipment Rental | 583 | - | 500 | 500 | 500 |
| * TOTAL | Contractual Services | 55,165 | 20,753 | 27,500 | 27,500 | 27,500 |
| Supplies & Materials | | | | | | |
| 01-535-328 | Street & Row Maintenance | 24,552 | 30,841 | 26,250 | 26,250 | 26,250 |
| 01-535-329 | Maintenance - Saw Mill Creek | 1,875 | 1,924 | 2,500 | 4,500 | 2,500 |
| 01-535-338 | Tree Maintenance | 52,569 | 46,480 | 42,025 | 42,025 | 42,025 |
| 01-535-381 | Storm Water Improvements Mat | 4,551 | 3,136 | 7,500 | 7,500 | 7,500 |
| * TOTAL | Supplies & Materials | 83,547 | 82,381 | 78,275 | 80,275 | 78,275 |
| ** TOTAL | Public Works-Storm Water Improvements | 138,712 | 103,134 | 105,775 | 107,775 | 105,775 |
| Public Works-Street Maintenance | | | | | | |
| Contractual Services | | | | | | |
| 01-540-279 | Trash Removal | 4,000 | 6,249 | 2,500 | 2,500 | 2,500 |
| 01-540-281 | Route 83 Beautification | 32,415 | 38,325 | 30,000 | 30,000 | 30,000 |
| 01-540-282 | Reimb. Exp. - Construction | 9,887 | 319 | 5,000 | 5,000 | 5,000 |
| 01-540-283 | Reimb. Exp. - Other | 13,891 | 25,776 | 8,000 | 8,000 | 8,000 |
| 01-540-284 | Reimb. Exp. - Brush Pick-Up | 18,744 | 5,000 | 12,000 | 12,000 | 24,000 |
| 01-540-290 | Equipment Rental | 378 | 328 | 1,500 | 1,500 | 1,500 |
| * TOTAL | Contractual Services | 79,316 | 75,997 | 59,000 | 59,000 | 71,000 |
| Supplies & Materials | | | | | | |
| 01-540-328 | St & Row Maintenance Other | 20,132 | 21,828 | 18,000 | 18,000 | 18,000 |
| 01-540-331 | Operating Supplies | 1,539 | 3,618 | 3,500 | 3,500 | 3,500 |
| 01-540-332 | J.U.L.I.E. | 1,153 | 936 | 800 | 800 | 800 |
| * TOTAL | Supplies & Materials | 22,824 | 26,382 | 22,300 | 22,300 | 22,300 |

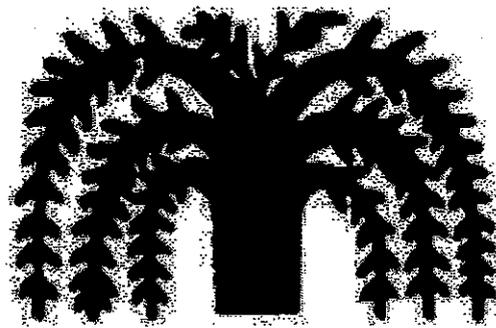
**Village of Willowbrook
Public Services Budget
Fiscal Year 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 ACTUAL | FY 04-05 ACTUAL | FY 05-06 BUDGET | ESTIMATED FY 05-06 ACTUAL | FY 06-07 PROPOSED BUDGET |
|-------------------------------|-----------------------------------|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| GENERAL CORPORATE FUND | | | | | | |
| | Equipment | | | | | |
| 01-540-401 | Operating Equipment | 1,758 | 1,462 | 5,000 | 5,000 | 5,000 |
| * TOTAL | Equipment Office | 1,758 | 1,462 | 5,000 | 5,000 | 5,000 |
| ** TOTAL | Public Works-Street Maintenance | 103,898 | 103,841 | 86,300 | 86,300 | 98,300 |
| | Public Works-Capital Improvements | | | | | |
| | Capital Expenditures | | | | | |
| 01-545-625 | Vehicles - New & Other | 50,378 | 21,447 | 15,000 | 15,000 | 77,500 |
| 01-545-626 | Equipment - Loader | 300 | - | - | - | - |
| 01-545-641 | EDP Equipment | - | 159 | 1,000 | 1,000 | - |
| 01-545-642 | Furniture & Office Equipment | - | - | - | - | - |
| 01-545-684 | Street Maintenance Contract | 14,160 | 29,295 | 75,000 | 75,000 | - |
| 01-545-685 | Street Improvements | - | - | - | - | - |
| * TOTAL | Capital Expenditures | 64,838 | 50,901 | 91,000 | 91,000 | 77,500 |
| ** TOTAL | Public Works-Capital Improvements | 64,838 | 50,901 | 91,000 | 91,000 | 77,500 |
| | Public Works Contingencies | | | | | |
| | Contingencies | | | | | |
| 01-549-799 | Contingencies | - | - | - | - | - |
| * TOTAL | Contingencies | - | - | - | - | - |
| ** TOTAL | Public Works Contingencies | - | - | - | - | - |
| *** TOTAL | Total - Public Works | 586,182 | 559,682 | 607,441 | 628,892 | 628,235 |

Difference from Budget 05-06 to Proposed 06-07: 3.42%

Difference from Budget 05-06 to Estimated 05-06: 3.53%

Difference from Estimated 05-06 to Proposed 06-07: -0.10%

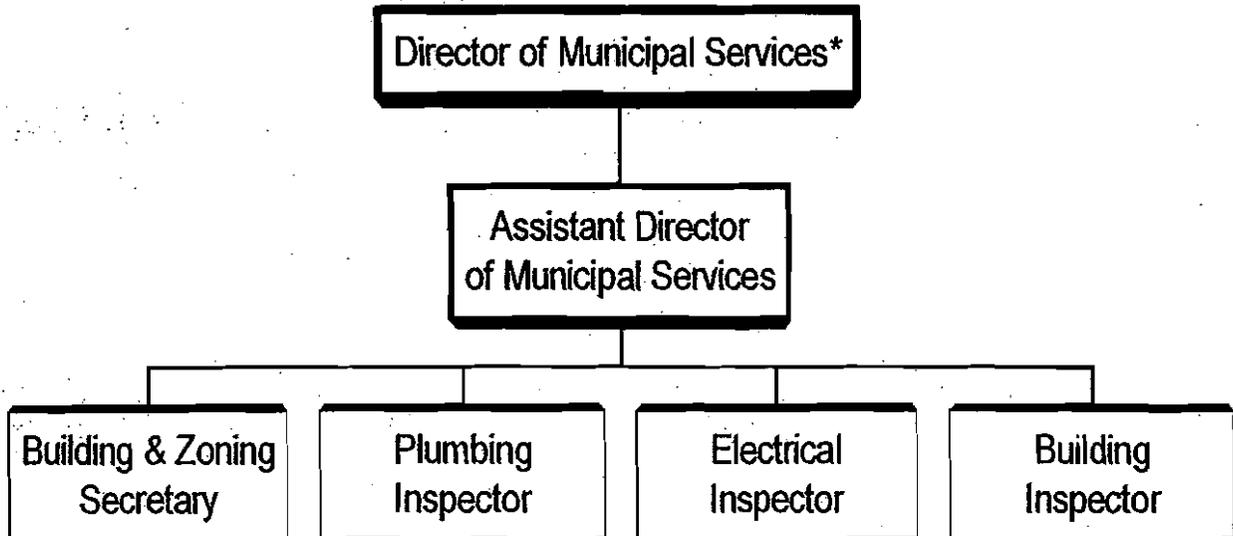


The Village of Willowbrook

VILLAGE OF WILLOWBROOK

Community Development

ORGANIZATIONAL CHART - 2006

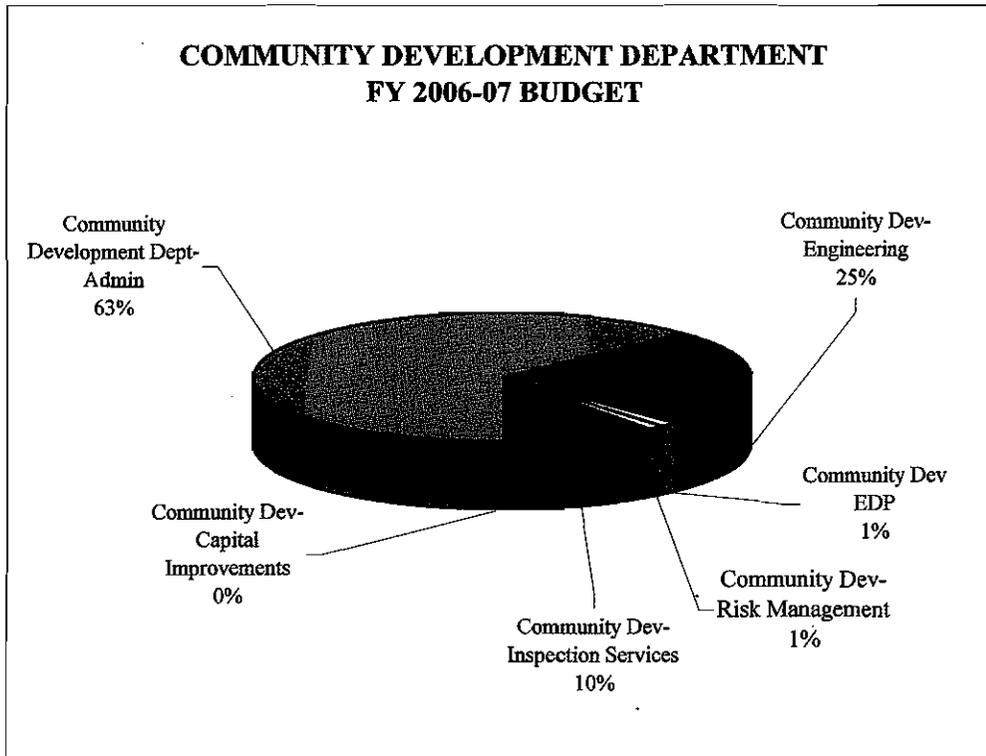


*Oversees the Community Development and Public Services Divisions

The mission of the Community Development Department is to provide the highest level of service to residents of the Village, the local business community and the general public.

**Community Development Budget
Fiscal Year 2006-2007**

| <u>Program</u> | <u>Description</u> | <u>FY 2005-06 Est. Actual</u> | <u>FY 2006-07 Budget</u> |
|--------------------|------------------------------------|-----------------------------------|------------------------------|
| 551 | Community Development Dept-Admin | \$127,720 | \$156,225 |
| 555 | Community Dev-Engineering | \$60,000 | \$62,500 |
| 557 | Community Dev EDP | \$3,050 | \$3,050 |
| 560 | Community Dev-Risk Management | \$2,500 | \$2,500 |
| 565 | Community Dev-Inspection Services | \$30,000 | \$25,000 |
| 570 | Community Dev-Capital Improvements | 4,406 | - |
| 599 | Community Dev-Contingencies | - | - |
| Total | | <u>\$227,676</u> | <u>\$249,275</u> |
| Percent Difference | | | 9.49% |



**Community Development Department
FY 2006-07 Goals and Objectives**

1. **Economic Development**
 - Work with the Harlem Irving Company to facilitate development of the Willowbrook Town Center retail project.
 - Continue negotiations with property owners in the Soper Triangle and other key areas regarding annexation.
 - Create a list of available properties and the specifications and contact information for each.
 - Meet with major retailers and employers to establish a working relationship with the Village.
2. **Land Planning and Zoning**
 - Facilitate the rewriting of the Zoning Ordinance.
 - Continue to process all land use applications in a timely fashion.
 - Complete the educational Guide to Land Use and Zoning.
3. **Building Code Enforcement**
 - Review the ICC model codes for potential adoption.
 - Review Title 4 – construction regulations for potential updating.
 - Continue training opportunities for new building inspector.
 - Review and update all handout materials and forms.
4. **Flood Prevention Program**
 - Work with DuPage County regarding the revalidation of LOMAs for Breton Lakes and other areas of town.
 - Re-ditch north right-of-way of West Ridgemoor Drive.
 - Obtain easements for the improvement of Executive Pond.
 - Inspect all storm water structures for condition and function.

FY 05-06 Goals and Accomplishments

1. **Economic Development - Promote the long-range fiscal and economic stability of the Village through the encouragement of high quality development.**
 - Joined the International Council of Shopping Centers providing a larger array of economic development information and networking opportunities.
 - Annexed two key properties located in the Soper Triangle area owned by Pete Tamling.
 - Completed the redevelopment of the Marathon Gas Station at 75th Street and Rt. 83 into a restaurant.
 - Continued to work diligently on the development of the Town center project.

FY 05-06 Goals and Accomplishments Continued

2. **Land Planning and Zoning - To provide for the development of the Village in a planned and orderly manner.**
 - **Facilitated several amendments to the text of the Zoning Ordinance.**
 - **Created a draft Guide to Land Use and Zoning to better educate applicants on the Village's land use process.**
 - **Completed a comprehensive rewriting of the Subdivision regulations.**

3. **Building Code Enforcement - To enhance the built environment of the Village through the construction of safe and aesthetically pleasing buildings and facilities.**
 - **Implemented the merging of the Community Development and Public Services Department.**
 - **Hired new building inspector and provided intensive training program.**
 - **Revised several forms related to the building permit process.**

4. **Flood Prevention – New goal established during the FY 2005-06**
 - **Implemented the new FIRM maps prepared by DuPage County and FEMA.**
 - **Completed an expansion of the educational component of the Flood Prevention Program.**
 - **Began publishing Flood Prevention Guidelines in the Village Newsletter.**

**Village of Willowbrook
Community Development Budget
Fiscal Year 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 ACTUAL | FY 04-05 ACTUAL | FY 05-06 BUDGET | ESTIMATED FY 05-06 ACTUAL | FY 06-07 PROPOSED BUDGET |
|----------------|----------------------------------|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| | General Corporate Fund | | | | | |
| | Community Development | | | | | |
| | Personnel Services | | | | | |
| 01-551-101 | Salaries - Permanent Employees | 62,996 | 65,123 | 67,140 | 36,250 | 54,860 |
| 01-551-102 | Overtime | 24,705 | 18,795 | 27,890 | 8,000 | 5,000 |
| 01-551-104 | Part Time Clerical | - | - | - | - | - |
| 01-551-126 | Salaries - Clerical | 19,789 | 27,252 | 29,650 | 29,650 | 33,350 |
| 01-551-141 | Employee Benefits - Medical | 9,929 | 11,367 | 10,860 | 10,860 | 23,865 |
| 01-551-144 | Employee Benefits - Unemployment | 289 | 237 | 142 | 142 | 200 |
| 01-551-147 | Employee Benefits - Medicare | 1,682 | 1,585 | 1,895 | 1,895 | 1,400 |
| 01-551-151 | I M R F | 9,894 | 11,657 | 15,310 | 15,310 | 12,200 |
| 01-551-161 | Social Security FICA | 7,098 | 6,775 | 8,150 | 8,150 | 6,000 |
| * TOTAL | Personnel Services | 136,381 | 142,791 | 161,037 | 110,257 | 136,875 |
| | Contractual Services | | | | | |
| 01-551-201 | Telephones | 2,610 | 1,514 | 2,100 | 2,100 | 2,100 |
| 01-551-231 | Rental - Storage | - | - | - | - | - |
| 01-551-236 | Radio Paging Systems | - | - | - | - | - |
| * TOTAL | Contractual Services | 2,610 | 1,514 | 2,100 | 2,100 | 2,100 |
| | Supplies & Materials | | | | | |
| 01-551-301 | Office Supplies | 927 | 1,202 | 1,200 | 1,200 | 1,200 |
| 01-551-302 | Printing & Publishing | 1,019 | 1,161 | 2,000 | 2,000 | 2,000 |
| 01-551-303 | Gas-Oil-Wash-Mileage | 2,425 | 3,318 | 2,840 | 3,650 | 3,650 |
| 01-551-304 | Schools Conference Travel | 3,414 | 2,269 | 5,500 | 3,000 | 5,500 |
| 01-551-307 | Fees Dues Subscriptions | 1,293 | 1,353 | 1,413 | 1,413 | 1,500 |
| 01-551-311 | Postage & Meter Rent | 826 | 1,302 | 1,100 | 1,100 | 1,100 |
| 01-551-335 | Camera Supplies | - | - | - | - | - |
| * TOTAL | Supplies & Materials | 9,903 | 10,605 | 14,053 | 12,363 | 14,950 |
| | Equipment-Office | | | | | |
| 01-551-401 | Operating Equipment | 331 | 453 | 300 | 300 | 300 |
| 01-551-409 | Maintenance - Vehicles | 2,864 | 613 | 2,010 | 2,700 | 2,000 |
| 01-551-411 | Maintenance - Radio Equip | - | - | - | - | - |
| * TOTAL | Equipment-Office | 3,195 | 1,066 | 2,310 | 3,000 | 2,300 |
| ** TOTAL | Community Development Dept-Admin | 152,089 | 155,976 | 179,500 | 127,720 | 156,225 |

**Village of Willowbrook
Community Development Budget
Fiscal Year 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 | FY 04-05 | FY 05-06 | ESTIMATED | FY 06-07 |
|----------------|---------------------------------|----------|----------|----------|-----------|-----------------|
| | | ACTUAL | ACTUAL | BUDGET | FY 05-06 | PROPOSED BUDGET |
| | General Corporate Fund | | | | | |
| | Community Dev Engineering | | | | | |
| | Contractual Services | | | | | |
| 01-555-245 | Fees - Engineering | 10,586 | 13,914 | 4,000 | 4,000 | 8,000 |
| 01-555-246 | Fees - Drainage Engineer | 8,535 | 14,302 | 7,128 | 15,000 | 15,000 |
| 01-555-247 | Reimb. Exp. - Engineering | (1,093) | 1,223 | 3,000 | 3,000 | 3,000 |
| 01-555-254 | Plan Review - Engineer | 4,164 | 17,101 | 5,000 | 6,000 | 6,000 |
| 01-555-255 | Plan Review - Structural | 551 | - | 3,000 | 4,000 | 3,000 |
| 01-555-257 | Plan Review - Planner | 5,150 | 2,455 | 5,150 | 3,000 | 5,000 |
| 01-555-258 | Plan Review - Building Code | - | 3,628 | 5,000 | 10,000 | 7,500 |
| 01-555-259 | Plan Review - Drainage Engineer | 4,430 | 14,263 | 8,000 | 15,000 | 15,000 |
| * TOTAL | Contractual Services | 32,323 | 66,886 | 40,278 | 60,000 | 62,500 |
| ** TOTAL | Community Dev-Engineering | 32,323 | 66,886 | 40,278 | 60,000 | 62,500 |
| | Community Dev EDP | | | | | |
| | Contractual Services | | | | | |
| 01-557-212 | EDP Software | 500 | - | 500 | 500 | 500 |
| 01-557-263 | EDP Equipment Maintenance | 6 | - | 250 | 250 | 250 |
| * TOTAL | Contractual Services | 506 | - | 750 | 750 | 750 |
| | Supplies & Materials | | | | | |
| 01-557-305 | EDP Personal Training | - | - | 300 | 300 | 300 |
| 01-557-306 | Consulting Services | - | 1,500 | 1,500 | 1,500 | 1,500 |
| * TOTAL | Supplies & Materials | - | 1,500 | 1,800 | 1,800 | 1,800 |
| | Equipment | | | | | |
| 01-557-401 | EDP Operating Equipment | 88 | 159 | 500 | 500 | 500 |
| * TOTAL | Operating Equipment | 88 | 159 | 500 | 500 | 500 |
| ** TOTAL | Community Dev EDP | 594 | 1,659 | 3,050 | 3,050 | 3,050 |
| | Community Dev Risk Management | | | | | |
| | Contractual Services | | | | | |
| 01-560-273 | Self Insurance - Deductible | 36 | - | 2,500 | 2,500 | 2,500 |
| * TOTAL | Contractual Services | 36 | - | 2,500 | 2,500 | 2,500 |
| ** TOTAL | Community Dev-Risk Management | 36 | - | 2,500 | 2,500 | 2,500 |

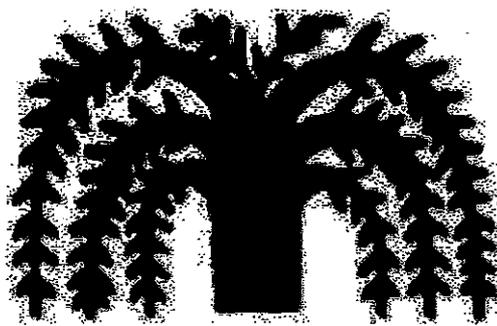
**Village of Willowbrook
Community Development Budget
Fiscal Year 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 | FY 04-05 | FY 05-06 | ESTIMATED | FY 06-07 |
|------------------------------------|------------------------------------|----------|----------|----------|-----------|----------|
| | | ACTUAL | ACTUAL | BUDGET | FY 05-06 | PROPOSED |
| | | | | | ACTUAL | BUDGET |
| General Corporate Fund | | | | | | |
| Community Dev Inspection Services | | | | | | |
| Personnel Services | | | | | | |
| 01-565-109 | Part Time Inspector | 5,003 | - | 10,000 | 18,000 | 10,000 |
| 01-565-115 | Plumbing Inspection | 1,780 | 2,100 | 2,000 | 4,000 | 4,000 |
| 01-565-117 | Elevator Inspection | 3,762 | 3,764 | 4,000 | 4,000 | 4,000 |
| 01-565-119 | Code Enforcement Inspection | 4,748 | 3,985 | 9,000 | 4,000 | 7,000 |
| * TOTAL | Personnel Services | 15,292 | 9,849 | 25,000 | 30,000 | 25,000 |
| ** TOTAL | Community Dev-Inspection Services | 15,292 | 9,849 | 25,000 | 30,000 | 25,000 |
| Community Dev Capital Improvements | | | | | | |
| Capital Expenditures | | | | | | |
| 01-570-611 | Furniture & Office Equipment | - | - | 2,500 | 3,895 | - |
| 01-570-625 | Vehicles - New & Other | - | - | - | - | - |
| 01-570-641 | EDP New Equipment | - | - | - | 511 | - |
| * TOTAL | Capital Expenditures | - | - | 2,500 | 4,406 | - |
| ** TOTAL | Community Dev-Capital Improvements | - | - | 2,500 | 4,406 | - |
| Community Dev Contingencies | | | | | | |
| Contingencies | | | | | | |
| 01-599-799 | Contingencies | - | - | - | - | - |
| * TOTAL | Contingencies | - | - | - | - | - |
| ** TOTAL | Community Dev-Contingencies | - | - | - | - | - |
| *** TOTAL | Total- Community Development | 200,334 | 234,370 | 252,828 | 227,676 | 249,275 |

Difference from Budget 05-06 to Proposed 06-07: -1.41%

Difference from Budget 05-06 to Estimated 05-06: -9.95%

Difference from Estimated 05-06 to Proposed 06-07: 9.49%

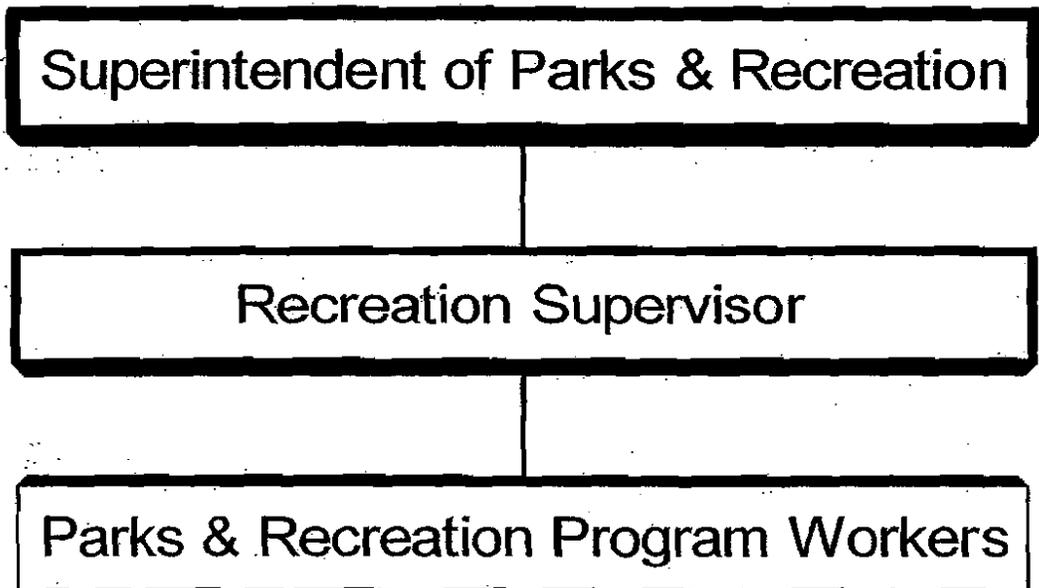


The Village of Willowbrook

VILLAGE OF WILLOWBROOK

Parks & Recreation

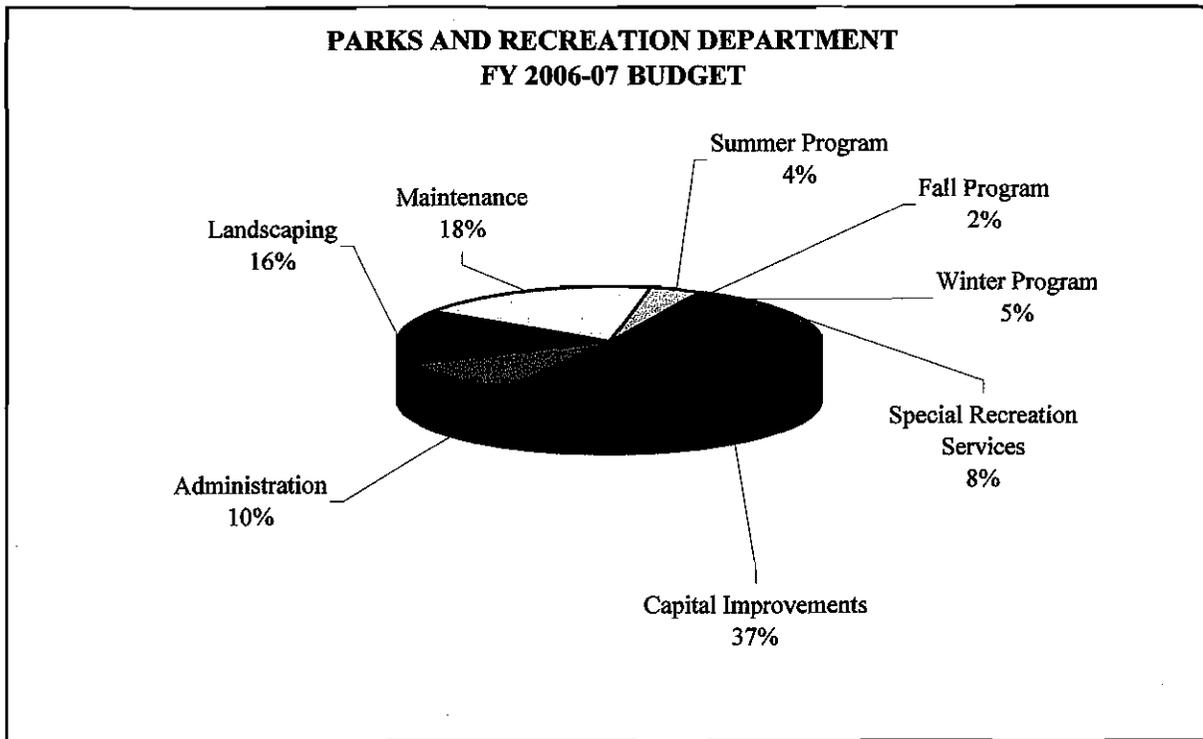
ORGANIZATIONAL CHART - 2006



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 2006-2007**

| <u>Program</u> | <u>Description</u> | <u>FY 2005-06 Est. Actual</u> | <u>FY 2006-07 Budget</u> |
|--------------------|-----------------------------|-----------------------------------|------------------------------|
| 601 & 605 | Administration | \$35,354 | \$36,664 |
| 610 | Landscaping | \$49,000 | \$59,255 |
| 615 | Maintenance | \$63,250 | \$67,900 |
| 620 | Summer Program | \$12,800 | \$14,400 |
| 622 | Fall Program | \$5,500 | \$6,700 |
| 625 | Winter Program | \$15,200 | \$18,200 |
| 630 | Special Recreation Services | \$28,045 | \$29,000 |
| 642 | Community Park | \$0 | \$0 |
| 645 | Capital Improvements | \$25,500 | \$135,000 |
| 649 | Contingencies | \$0 | \$0 |
| Total | | \$234,649 | \$367,119 |
| Percent Difference | | | 56.45% |



PARKS & RECREATION DEPARTMENT

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. 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 and renovating existing facilities
- 7) Coordinates and monitors the use of park facilities for use by community groups and the general public
- 8) Maintains records relating to the recreation program, maintenance of park facilities and long-range planning
- 9) Helps coordinate the long-range planning for future facilities and services

Fiscal Year 2006-07 Goals and Objectives

Goal: Optimize recreation opportunities for Village residents

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

Goal: Work Cooperatively with Municipal Services to maintain Village parks

- Schedules personnel for playground and general park maintenance
- Supervises the work of contractors who perform mowing, landscaping and other services in the maintenance of park facilities

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

- Prepares annual and five-year budgets for park services and facilities
- Provides input in the development of various park capital improvement projects
- Completes the capital improvement budget as authorized by the Village Board
- Assists the Commission in its recommendations for long-range park planning

Fiscal Year 2005-06 Goals and Accomplishments

1. Optimize recreation opportunities for Village residents -

- Improvement of accessibility into several Village parks was accomplished.
- Creation of new Chess and Garden clubs

2. Maintain Village parks that are safe and attractive to visitors

- Expansion of Special Recreation Tax components to achieve a stable funding source for future accessibility improvements in playgrounds.
- Accelerated efforts in replacing outdated park site furnishings (benches, tables, etc.)
- Protection of Community Park light control panels with installation of bollards

**Village of Willowbrook
Parks and Recreation Budget
Fiscal Year 2006-2007**

| ACCOUNT NUMBER | | FY 03-04 ACTUAL | FY 04-05 ACTUAL | FY 05-06 BUDGET | ESTIMATED FY 05-06 ACTUAL | FY 06-07 PROPOSED BUDGET |
|------------------------------------|--------------------------------------|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| General Corporate Fund | | | | | | |
| General Corporate Fund | | | | | | |
| Parks & Recreation -Administration | | | | | | |
| Personnel Services | | | | | | |
| 01-601-101 | Salaries - Permanent Employees | 10,711 | 8,410 | 13,365 | 13,365 | 13,850 |
| 01-601-104 | Part Time Clerical | - | - | - | - | - |
| 01-601-141 | Employee Benefits - Medical | 802 | 802 | 828 | 828 | 830 |
| 01-601-142 | Employee Benefits - Disability | - | - | - | - | - |
| 01-601-144 | Employee Benefits - Unemployment | 107 | 207 | 110 | 110 | 110 |
| 01-601-147 | Employee Benefits - Medicare | 318 | 298 | 259 | 259 | 260 |
| 01-601-151 | I M R F | 287 | 205 | 575 | 575 | 575 |
| 01-601-161 | Social Security FICA | 1,352 | 1,276 | 1,553 | 1,553 | 1,700 |
| * TOTAL | Personnel Services | 13,576 | 11,198 | 16,690 | 16,690 | 17,325 |
| Supplies & Materials | | | | | | |
| 01-601-201 | Emergency Telephone Line | 193 | - | 180 | 180 | 180 |
| 01-601-301 | Office Supplies | 109 | 276 | 180 | 180 | 180 |
| 01-601-302 | Printing & Publishing | 10,066 | 10,805 | 10,879 | 10,879 | 10,879 |
| 01-601-303 | Gas-Oil-Wash-Mileage | - | - | 25 | 25 | 200 |
| 01-601-304 | Schools-Conferences-Travel | 212 | - | 250 | 250 | 250 |
| 01-601-306 | Reimburse Personal Expenses | - | - | 100 | 100 | 100 |
| 01-601-307 | Fees Dues Subscript | 178 | 183 | 50 | 50 | 150 |
| 01-601-311 | Postage & Meter Rent | 7,057 | 4,625 | 4,500 | 4,500 | 4,900 |
| * TOTAL | Supplies & Materials | 17,816 | 15,889 | 16,164 | 16,164 | 16,839 |
| ** TOTAL | Parks & Recreation-Administration | 31,392 | 27,087 | 32,854 | 32,854 | 34,164 |
| Parks & Recreation-Risk Management | | | | | | |
| Contractual Services | | | | | | |
| 01-605-273 | Self Insurance - Deductible | - | - | 2,500 | 2,500 | 2,500 |
| * TOTAL | Contractual Services | - | - | 2,500 | 2,500 | 2,500 |
| ** TOTAL | Parks & Recreation-Risk Management | - | - | 2,500 | 2,500 | 2,500 |
| Parks & Recreation-Landscaping | | | | | | |
| Contractual Services | | | | | | |
| 01-610-245 | Fees - Engineering | 478 | - | 500 | - | 500 |
| * TOTAL | Contractual Services | 478 | - | 500 | - | 500 |
| Supplies & Materials | | | | | | |
| 01-610-341 | Park Landscape Supplies | 12,344 | 5,609 | 8,500 | 8,000 | 9,755 |
| 01-610-342 | Landscape Maintenance Services | 46,242 | 47,091 | 41,500 | 40,000 | 48,000 |
| 01-610-350 | BrWillbrk Reimb Expenses - Materials | - | - | - | - | - |
| 01-610-351 | BrWillbrk Reimb Expenses - Labor | - | - | - | - | - |
| 01-610-352 | Memorial Program Reimb Expenses | 655 | - | 1,000 | 1,000 | 1,000 |
| * TOTAL | Supplies & Materials | 59,241 | 52,700 | 51,000 | 49,000 | 58,755 |

**Village of Willowbrook
Parks and Recreation Budget
Fiscal Year 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 ACTUAL | FY 04-05 ACTUAL | FY 05-06 BUDGET | ESTIMATED FY 05-06 ACTUAL | FY 06-07 PROPOSED BUDGET |
|--|--|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| General Corporate Fund | | | | | | |
| ** TOTAL | Parks & Recreation-Landscaping | 59,719 | 52,700 | 51,500 | 49,000 | 59,255 |
| Parks & Recreation-Maintenance | | | | | | |
| Personnel Services | | | | | | |
| 01-615-102 | Overtime | 3,096 | 2,176 | 4,000 | 4,000 | 4,000 |
| 01-615-103 | Part Time Labor | - | - | 600 | 600 | 600 |
| * TOTAL | Personnel Services | 3,096 | 2,176 | 4,600 | 4,600 | 4,600 |
| Contractual Services | | | | | | |
| 01-615-232 | Engineering | - | - | 150 | 150 | 200 |
| 01-615-234 | Rent - Equipment | - | 194 | 300 | 300 | 300 |
| 01-615-279 | Trash Removal | 2,520 | - | 600 | 600 | 600 |
| 01-615-281 | Contracted Maintenance | 48,574 | 41,152 | 41,500 | 41,500 | 46,500 |
| * TOTAL | Contractual Services | 51,094 | 41,346 | 42,550 | 42,550 | 47,600 |
| Supplies & Materials | | | | | | |
| 01-615-331 | Maintenance Supplies | 3,990 | 1,927 | 17,000 | 16,000 | 15,400 |
| 01-615-345 | Uniforms | 231 | - | - | - | 200 |
| * TOTAL | Supplies & Materials | 4,221 | 1,927 | 17,000 | 16,000 | 15,600 |
| Equipment | | | | | | |
| 01-615-411 | Maintenance - Equipment | 839 | - | 100 | 100 | 100 |
| * TOTAL | Equipment Maintenance | 839 | - | 100 | 100 | 100 |
| ** TOTAL | Parks & Recreation-Maintenance | 59,251 | 45,449 | 64,250 | 63,250 | 67,900 |
| Parks & Recreation-Summer Program | | | | | | |
| Personnel Services | | | | | | |
| 01-620-111 | Recreation Instructors | 3,381 | 4,453 | 3,100 | 3,300 | 3,600 |
| 01-620-119 | Summer Program Materials & Services | 7,298 | 8,222 | 7,000 | 7,500 | 7,800 |
| * TOTAL | Personnel Services | 10,679 | 12,675 | 10,100 | 10,800 | 11,400 |
| Contractual Services | | | | | | |
| 01-620-232 | Rent - Facility | - | - | - | - | - |
| * TOTAL | Contractual Services | - | - | - | - | - |
| Other Expenditures | | | | | | |
| 01-620-517 | Seniors Program | 3,000 | 2,000 | 2,000 | 2,000 | 3,000 |
| * TOTAL | Other Expenditures | 3,000 | 2,000 | 2,000 | 2,000 | 3,000 |
| ** TOTAL | Parks & Recreation-Summer Program | 13,679 | 14,675 | 12,100 | 12,800 | 14,400 |
| Parks & Recreation-Fall Program | | | | | | |
| Personnel Services | | | | | | |
| 01-622-111 | Recreation Instructors | 3,134 | 3,382 | 1,200 | 1,200 | 1,200 |
| 01-622-118 | Fall Program Materials & Services | 911 | 2,419 | 2,100 | 2,100 | 2,100 |
| * TOTAL | Personnel Services | 4,045 | 5,801 | 3,300 | 3,300 | 3,300 |

**Village of Willowbrook
Parks and Recreation Budget
Fiscal Year 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 | FY 04-05 | FY 05-06 | ESTIMATED FY 05-06 | FY 06-07 PROPOSED |
|-------------------|-------------------------------------|----------|----------|----------|-----------------------|----------------------|
| | | ACTUAL | ACTUAL | BUDGET | ACTUAL | BUDGET |
| | General Corporate Fund | | | | | |
| | Contractual Services | | | | | |
| 01-622-232 | Facility Rental | - | 305 | 200 | 200 | 400 |
| * TOTAL | Contractual Services | - | 305 | 200 | 200 | 400 |
| | Other Expenditures | | | | | |
| 01-622-517 | Seniors | 3,000 | 2,000 | 2,000 | 2,000 | 3,000 |
| * TOTAL | Other Expenditures | 3,000 | 2,000 | 2,000 | 2,000 | 3,000 |
| ** TOTAL | Parks & Recreation-Fall Program | 7,045 | 8,106 | 5,500 | 5,500 | 6,700 |
| | Parks & Recreation-Winter Program | | | | | |
| | Personnel Services | | | | | |
| 01-625-112 | Recreation Instructors | 1,180 | 2,127 | 2,600 | 2,600 | 2,600 |
| 01-625-121 | Winter Program Materials & Services | 5,224 | 5,170 | 7,500 | 7,500 | 7,500 |
| 01-625-150 | Childrens Special Events | 2,929 | 1,989 | 2,200 | 2,200 | 4,200 |
| * TOTAL | Personnel Services | 9,334 | 9,286 | 12,300 | 12,300 | 14,300 |
| | Contractual Services | | | | | |
| 01-625-232 | Rent - Facility | - | 750 | 400 | 400 | 400 |
| * TOTAL | Contractual Services | - | 750 | 400 | 400 | 400 |
| | Other Expenditures | | | | | |
| 01-625-517 | Seniors Program | 3,500 | 2,500 | 2,500 | 2,500 | 3,500 |
| * TOTAL | Other Expenditures | 3,500 | 2,500 | 2,500 | 2,500 | 3,500 |
| ** TOTAL | Parks & Recreation-Winter Program | 12,834 | 12,536 | 15,200 | 15,200 | 18,200 |
| | Special Recreation Services | | | | | |
| | Other Expenditures | | | | | |
| 01-630-518 | Special Rec Assoc Program Dues | 26,399 | 26,399 | 27,295 | 27,295 | 28,250 |
| 01-630-520 | ADA Recreation Accommodations | - | - | 750 | 750 | 750 |
| * TOTAL | Other Expenditures | 26,399 | 26,399 | 28,045 | 28,045 | 29,000 |
| ** TOTAL | Special Recreation Services | 26,399 | 26,399 | 28,045 | 28,045 | 29,000 |

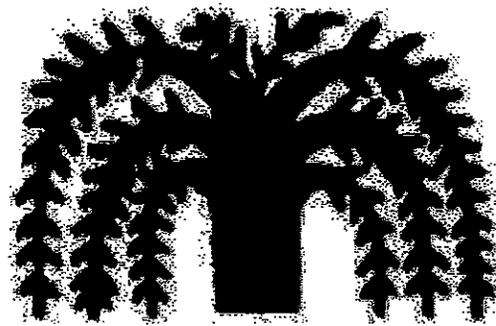
**Village of Willowbrook
Parks and Recreation Budget
Fiscal Year 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 ACTUAL | FY 04-05 ACTUAL | FY 05-06 BUDGET | ESTIMATED FY 05-06 ACTUAL | FY 06-07 PROPOSED BUDGET |
|----------------|---|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| | General Corporate Fund | | | | | |
| | Community Park | | | | | |
| | Contractual Services | | | | | |
| 01-642-245 | Consulting Engineer | - | - | - | - | - |
| * TOTAL | Contractual Services | - | - | - | - | - |
| | Supplies & Materials | | | | | |
| * TOTAL | Supplies & Materials | - | - | - | - | - |
| ** TOTAL | Community Park | - | - | - | - | - |
| | Parks & Recreation Capital Improvements | | | | | |
| | Capital Expenditures | | | | | |
| 01-645-691 | Recreation Equipment | - | - | - | - | - |
| 01-645-692 | Landscaping | - | - | - | - | - |
| 01-645-693 | Court Improvements | - | - | - | - | - |
| 01-645-694 | Maintenance Equipment | - | - | - | - | - |
| 01-645-695 | Park Improvements-Neighborhood Parks | 1,123 | 5,990 | - | - | 15,000 |
| 01-645-696 | Community Park Development | 25,500 | 25,500 | 25,500 | 25,500 | 120,000 |
| * TOTAL | Capital Expenditures | 26,623 | 31,490 | 25,500 | 25,500 | 135,000 |
| ** TOTAL | Parks & Recreation Capital Improvements | 26,623 | 31,490 | 25,500 | 25,500 | 135,000 |
| | Parks & Recreation Contingencies | | | | | |
| | Contingencies | | | | | |
| 01-649-799 | Contingencies | - | - | - | - | - |
| * TOTAL | Contingencies | - | - | - | - | - |
| ** TOTAL | Parks & Recreation Contingencies | - | - | - | - | - |
| *** TOTAL | Total - Parks & Recreation | 236,942 | 218,442 | 237,449 | 234,649 | 367,119 |

Difference from Budget 04-05 to Proposed 05-06: 54.61%

Difference from Budget 04-05 to Estimated 04-05: -1.18%

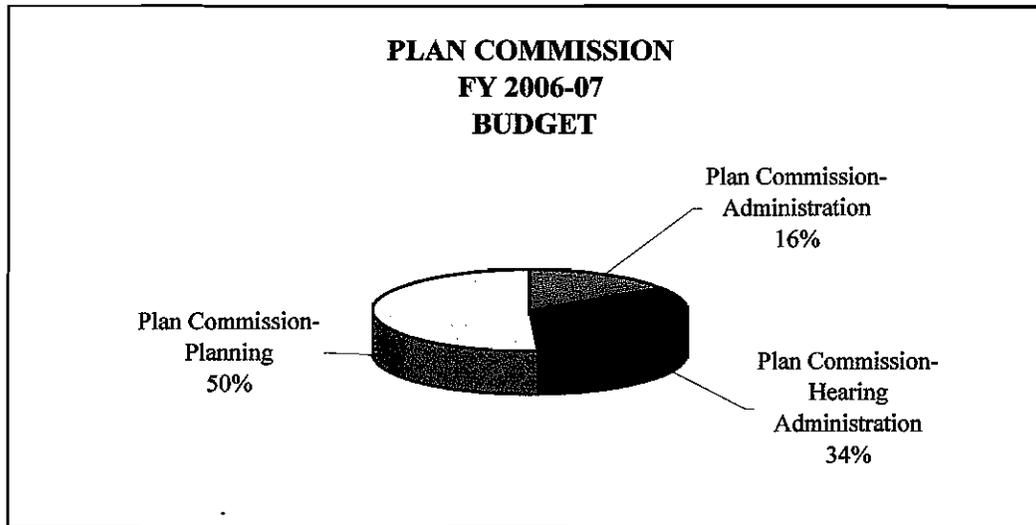
Difference from Estimated 04-05 to Proposed 05-06: 56.45%



The Village of Willowbrook

**Plan Commission Budget
Fiscal Year 2006-2007**

| Program | Description | FY 2005-06 Est. Actual | FY 2006-07 Budget |
|---------------------------|--|-----------------------------------|------------------------------|
| 701 | Plan Commission-Administration | \$13,136 | \$15,480 |
| 705 | Plan Commission-Hearing Administration | \$35,600 | \$33,600 |
| 710 | Plan Commission-Planning | \$3,500 | \$50,500 |
| 719 | Plan Commission Contingencies | - | - |
| Total | | \$52,236 | \$99,580 |
| Percent Difference | | | 90.63% |



**Village of Willowbrook
Plan Commission Budget
Fiscal Year 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 ACTUAL | FY 04-05 ACTUAL | FY 05-06 BUDGET | ESTIMATED FY 05-06 ACTUAL | FY 06-07 PROPOSED BUDGET |
|--|--|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| Plan Commission-Administration | | | | | | |
| Personnel Services | | | | | | |
| 01-701-104 | Part Time - Clerical | | | | | |
| 01-701-106 | Intern | - | - | - | - | - |
| 01-701-118 | Compensation - Plan Commission | - | - | - | - | - |
| 01-701-126 | Salaries - Clerical | 6,596 | 8,624 | 7,415 | 7,415 | 8,090 |
| 01-701-144 | Employee Benefits - Unemployment | - | - | 67 | 67 | - |
| 01-701-147 | Employee Benefits - Medicare | 92 | 119 | 107 | 107 | 120 |
| 01-701-151 | I M R F | 607 | 899 | 860 | 860 | 1,070 |
| 01-701-161 | Social Security FICA | 393 | 511 | 460 | 460 | 500 |
| * TOTAL | Personnel Services | 7,688 | 10,153 | 8,909 | 8,909 | 9,780 |
| Contractual Services | | | | | | |
| 01-701-247 | Fees - Planner | 1,254 | - | 2,000 | 2,000 | 2,000 |
| * TOTAL | Contractual Totals | 1,254 | - | 2,000 | 2,000 | 2,000 |
| Supplies & Materials | | | | | | |
| 01-701-301 | Office Supplies | - | 29 | 200 | 200 | 200 |
| 01-701-304 | Schools Conferences Travel | 848 | 1,419 | 2,500 | 1,000 | 2,500 |
| 01-701-307 | Fees Dues Subscriptions | - | 817 | 1,027 | 1,027 | 1,000 |
| * TOTAL | Supplies & Materials | 848 | 2,265 | 3,727 | 2,227 | 3,700 |
| ** TOTAL | Plan Commission-Administration | 9,790 | 12,418 | 14,636 | 13,136 | 15,480 |
| Plan Commission-Hearing Administration | | | | | | |
| Contractual Services | | | | | | |
| 01-705-229 | Rent - Meeting Room | 30 | 39 | 100 | 100 | 100 |
| 01-705-243 | Fees - Traffic Consultant | 3,247 | 1,181 | 4,000 | 4,000 | 4,000 |
| 01-705-245 | Fees - Engineering | 15,351 | 19,360 | 13,000 | 20,000 | 15,000 |
| 01-705-247 | Fees-Planner-Hearing | 5,711 | 5,403 | 8,000 | 5,000 | 8,000 |
| 01-705-248 | Fees - Court Report | 2,096 | 2,933 | 2,000 | 2,000 | 2,000 |
| * TOTAL | Contractual Services | 26,435 | 28,916 | 27,100 | 31,100 | 29,100 |
| Supplies & Materials | | | | | | |
| 01-705-302 | Printing & Publishing | 4,643 | 6,129 | 4,000 | 4,000 | 4,000 |
| 01-705-311 | Postage & Meter Rent | 107 | 115 | 500 | 500 | 500 |
| * TOTAL | Supplies & Materials | 4,750 | 6,244 | 4,500 | 4,500 | 4,500 |
| ** TOTAL | Plan Commission-Hearing Administration | 31,185 | 35,160 | 31,600 | 35,600 | 33,600 |

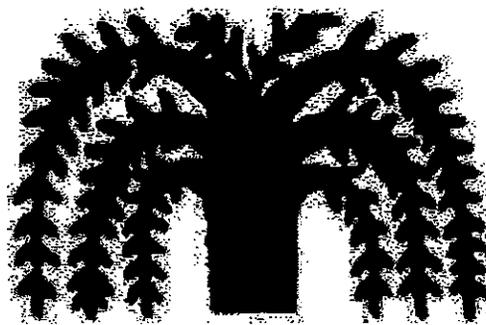
**Village of Willowbrook
Plan Commission Budget
Fiscal Year 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 ACTUAL | FY 04-05 ACTUAL | FY 05-06 BUDGET | ESTIMATED FY 05-06 ACTUAL | FY 06-07 PROPOSED BUDGET |
|-------------------|-------------------------------|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| | Plan Commission-Planning | | | | | |
| | Contractual Services Planning | | | | | |
| 01-710-243 | Fees - Traffic Consultant | 381 | - | 1,000 | 1,000 | 1,000 |
| 01-710-245 | Fees - Engineering | 1,776 | 982 | 500 | 500 | 500 |
| 01-710-247 | Fees - Planner | 3,653 | 2,438 | 4,260 | 2,000 | 49,000 |
| * TOTAL | Contractual Services | 5,811 | 3,420 | 5,760 | 3,500 | 50,500 |
| ** TOTAL | Plan Commission-Planning | 5,811 | 3,420 | 5,760 | 3,500 | 50,500 |
| | Plan Commission Contingencies | | | | | |
| | Contingencies | | | | | |
| 01-719-799 | Contingencies | - | - | - | - | - |
| * TOTAL | Contingencies | - | - | - | - | - |
| ** TOTAL | Plan Commission Contingencies | - | - | - | - | - |
| *** TOTAL | Total - Plan Commission | 46,786 | 50,998 | 51,996 | 52,236 | 99,580 |

Difference from Budget 05-06 to Proposed 06-07: 91.51%

Difference from Budget 05-06 to Estimated 05-06: 0.46%

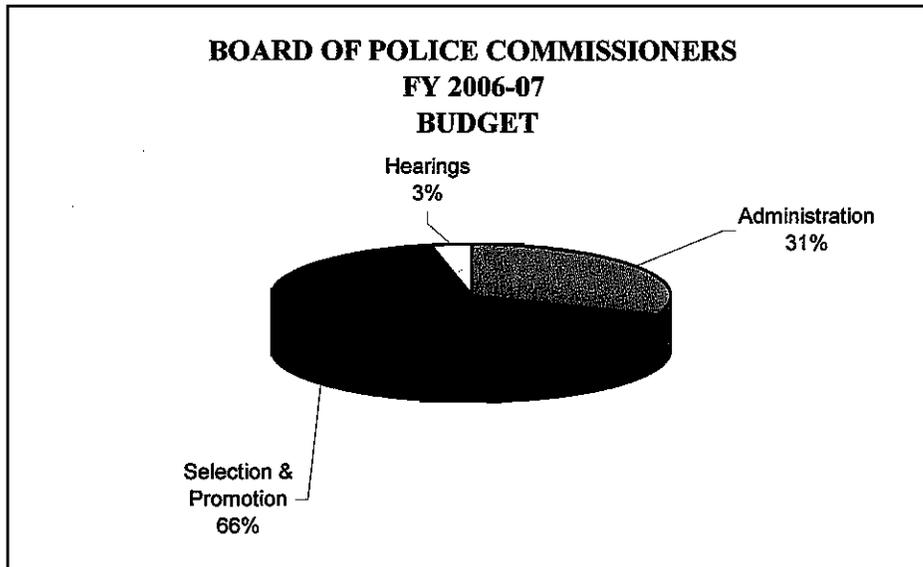
Difference from Estimated 05-06 to Proposed 06-07: 90.63%



The Village of Willowbrook

**Board of Police Commissioners Budget
Fiscal Year 2006-2007**

| <u>Program</u> | <u>Description</u> | <u>FY 2005-06 Est. Actual</u> | <u>FY 2006-07 Budget</u> |
|---------------------------|-----------------------|-----------------------------------|------------------------------|
| 740 | Administration | \$5,900 | \$3,750 |
| 745 | Selection & Promotion | 13,220 | \$8,000 |
| 750 | Hearings | 400 | \$400 |
| 759 | Contingencies | - | - |
| Total | | \$19,520 | \$12,150 |
| Percent Difference | | | -37.76% |



**Village of Willowbrook
Board of Police Commissioners Budget
Fiscal Year 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 | FY 04-05 | FY 05-06 | ESTIMATED | FY 06-07 |
|----------------|-----------------------------------|----------|----------|----------|--------------------|--------------------|
| | | ACTUAL | ACTUAL | BUDGET | FY 05-06 ACTUAL | PROPOSED BUDGET |
| | General Corporate Fund | | | | | |
| | Board of Police Commissioners-Adm | | | | | |
| | Contractual Services | | | | | |
| 01-740-239 | Fees - Village Attorney | 1,977 | 2,229 | 4,250 | 4,250 | 2,500 |
| * TOTAL | Contractual Services | 1,977 | 2,229 | 4,250 | 4,250 | 2,500 |
| | Supplies & Materials | | | | | |
| 01-740-301 | Office Supplies | 73 | - | 500 | 500 | 100 |
| 01-740-304 | Schools Conference Travel | 1,692 | - | 300 | 300 | 300 |
| 01-740-307 | Fees Dues Subscriptions | 340 | 375 | 350 | 350 | 350 |
| 01-740-311 | Postage & Meter Rent | 69 | 2 | 500 | 500 | 500 |
| * TOTAL | Supplies & Materials | 2,174 | 377 | 1,650 | 1,650 | 1,250 |
| ** TOTAL | Board of Police Commissioners-Adm | 4,151 | 2,606 | 5,900 | 5,900 | 3,750 |
| | BOPC-Select & Promote | | | | | |
| | Contractual Services | | | | | |
| 01-745-239 | Fees - Village Attorney | - | - | - | - | - |
| * TOTAL | Contractual Services | - | - | - | - | - |
| | Supplies & Materials | | | | | |
| 01-745-302 | Printing & Publishing | 1,472 | - | - | 1,220 | - |
| * TOTAL | Supplies & Materials | 1,472 | - | - | 1,220 | - |
| | Other Expenditures | | | | | |
| 01-745-541 | Exams - Physical Agility | - | - | - | - | - |
| 01-745-542 | Exams - Written | 6,726 | - | 8,000 | 8,000 | 4,000 |
| 01-745-543 | Exams - Physical | - | - | - | - | - |
| 01-745-544 | Exams-Psychological | - | - | 2,000 | 2,000 | 2,000 |
| 01-745-545 | Exams - Polygraph | - | - | 2,000 | 2,000 | 2,000 |
| * TOTAL | Other Expenditures | 6,726 | - | 12,000 | 12,000 | 8,000 |
| ** TOTAL | BOPC-Select & Promote | 8,198 | - | 12,000 | 13,220 | 8,000 |
| | BOPC - Hearings Administration | | | | | |
| | P S - Hearings | | | | | |
| 01-750-104 | Part Time - Clerical | - | - | 400 | 400 | 400 |
| * TOTAL | Personal Services | - | - | 400 | 400 | 400 |
| | Contractual Services | | | | | |
| 01-750-239 | Fees - Village Attorney | - | - | - | - | - |
| 01-750-248 | Fees - Court Report | - | - | - | - | - |
| * TOTAL | Contractual Services | - | - | - | - | - |
| | Supplies & Materials | | | | | |
| 01-750-302 | Printing & Publish | - | - | - | - | - |
| * TOTAL | Supplies & Materials | - | - | - | - | - |

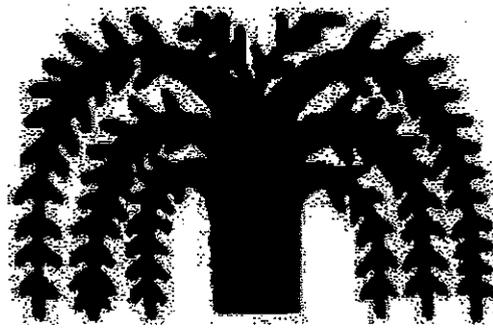
**Village of Willowbrook
Board of Police Commissioners Budget
Fiscal Year 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 ACTUAL | FY 04-05 ACTUAL | FY 05-06 BUDGET | ESTIMATED FY 05-06 ACTUAL | FY 06-07 PROPOSED BUDGET |
|------------------|----------------------------------|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| ** TOTAL | BOPC. - Hearings Administration | - | - | 400 | 400 | 400 |
| | BOPC. - Contingencies | | | | | |
| 01-759-799 | Contingencies | - | - | - | - | - |
| * TOTAL | Contingencies | - | - | - | - | - |
| ** TOTAL | BOPC. - Contingencies | - | - | - | - | - |
| *** TOTAL | Total Board of Police Commission | 12,349 | 2,606 | 18,300 | 19,520 | 12,150 |

Difference from Budget 05-06 to Proposed 06-07: -33.61%

Difference from Budget 05-06 to Estimated 05-06: 6.67%

Difference from Estimated 05-06 to Proposed 06-07: -37.76%

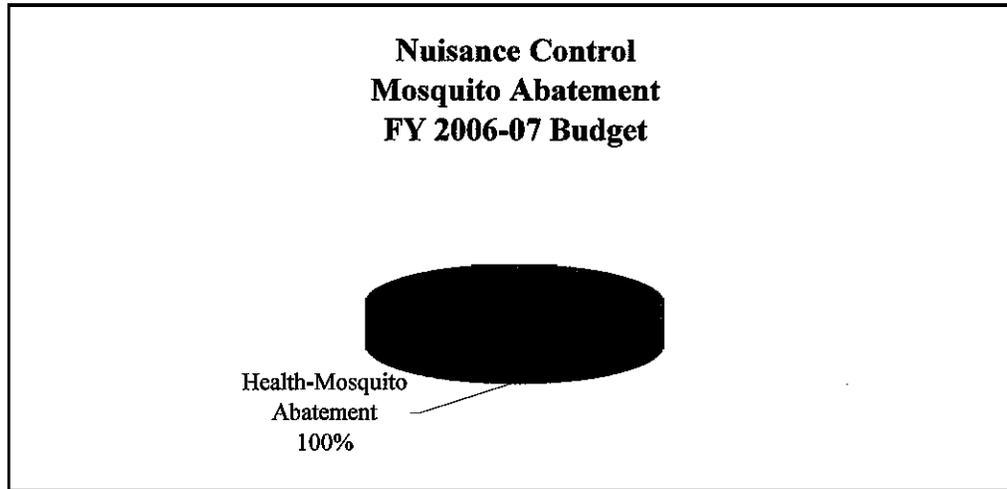


The Village of Willowbrook

**Nuisance Control Budget
Fiscal Year 2006-2007**

| <u>Program Description</u> | <u>FY 2005-06 Est. Actual</u> | <u>FY 2006-07 Budget</u> |
|-------------------------------|-----------------------------------|------------------------------|
| 770 Health-Nuisance Control | \$0 | \$0 |
| 775 Health-Mosquito Abatement | \$30,048 | \$36,400 |
| 779 Health Contingencies | - | - |
| Total | \$30,048 | \$36,400 |

Percent Difference 21.14%



**Village of Willowbrook
Nuisance Control Budget
Fiscal Year 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 ACTUAL | FY 04-05 ACTUAL | FY 05-06 BUDGET | ESTIMATED FY 05-06 ACTUAL | FY 06-07 PROPOSED BUDGET |
|-------------------|---------------------------|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| | General Corporate Fund | | | | | |
| | Nuisance Control | | | | | |
| | Contractual Services | | | | | |
| 01-770-258 | Pest Control | - | - | - | - | - |
| * TOTAL | Contractual Services | - | - | - | - | - |
| ** TOTAL | Health-Nuisance Control | - | - | - | - | - |
| | Health-Mosquito Abatement | | | | | |
| | Contractual Services | | | | | |
| 01-775-259 | Mosquito Abatement | 27,089 | 28,393 | 31,500 | 30,048 | 36,400 |
| * TOTAL | Contractual Services | 27,089 | 28,393 | 31,500 | 30,048 | 36,400 |
| ** TOTAL | Health-Mosquito Abatement | 27,089 | 28,393 | 31,500 | 30,048 | 36,400 |
| | Health Contingencies | | | | | |
| | Contingencies | | | | | |
| 01-779-799 | Contingencies | - | - | - | - | - |
| * TOTAL | Contingencies | - | - | - | - | - |
| ** TOTAL | Health Contingencies | - | - | - | - | - |
| *** TOTAL | Total Nuisance Control | 27,089 | 28,393 | 31,500 | 30,048 | 36,400 |

Difference from Budget 05-06 to Proposed 06-07: 15.56%

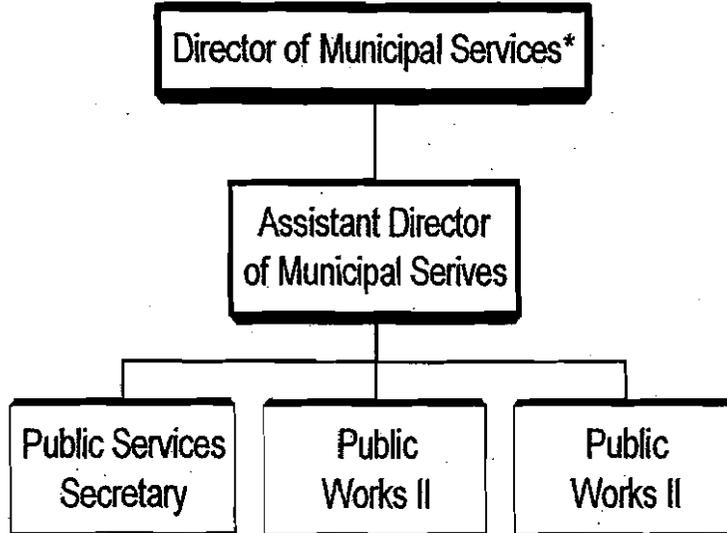
Difference from Budget 05-06 to Estimated 05-06: -4.61%

Difference from Estimated 05-06 to Proposed 06-07: 21.14%

VILLAGE OF WILLOWBROOK

Water Fund

ORGANIZATIONAL CHART - 2006

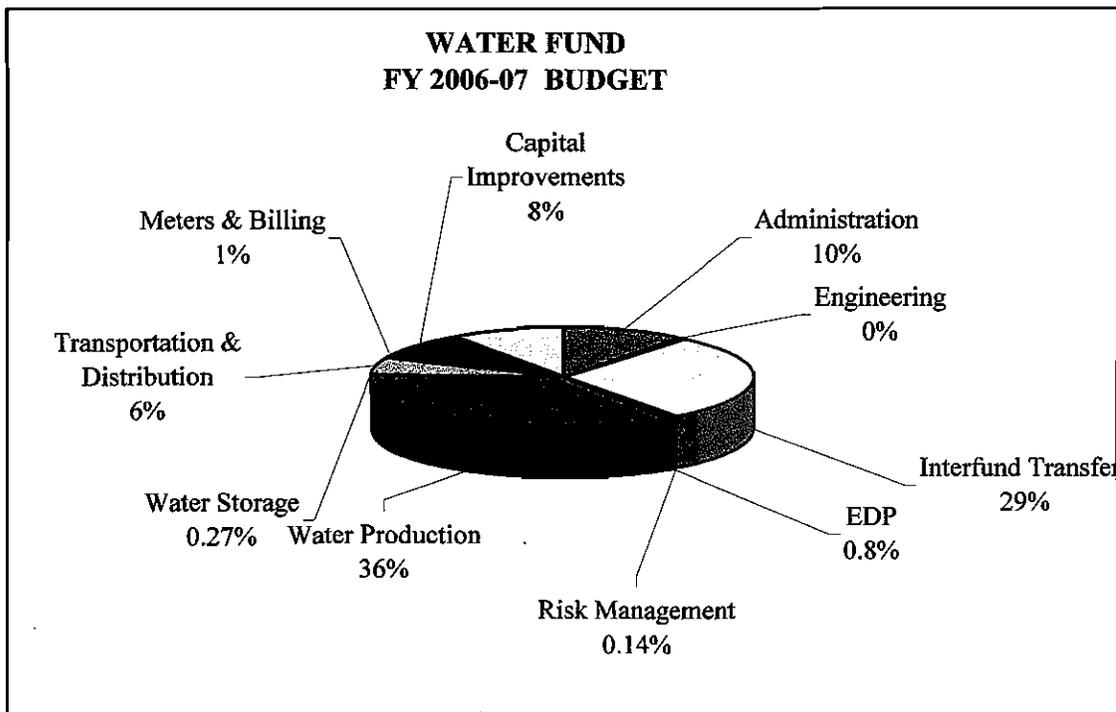


* Oversees the Public Services and Community Development Divisions

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**

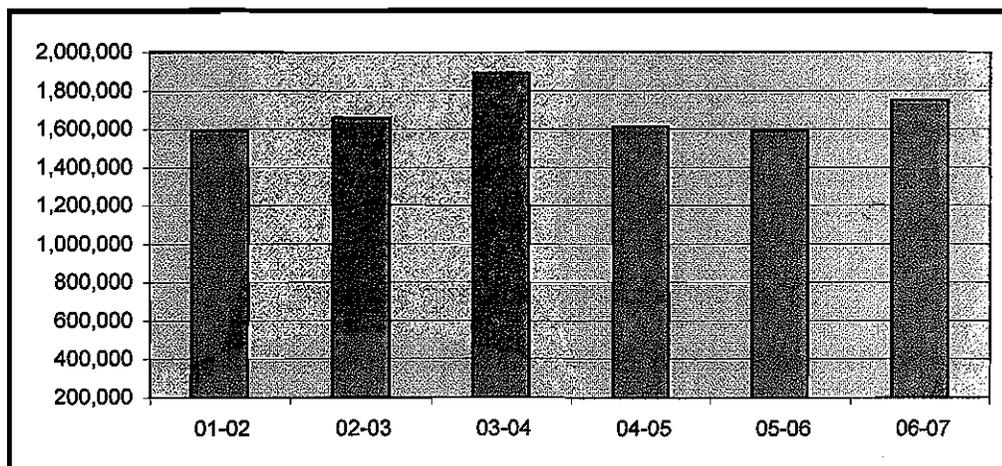
| <u>Program</u> | <u>Description</u> | <u>FY 2005-06 Est. Actual</u> | <u>FY 2006-07 Budget</u> |
|----------------|-------------------------------|-----------------------------------|------------------------------|
| 401 | Administration | \$180,605 | \$180,950 |
| 405 | Engineering | \$7,500 | \$7,500 |
| 410 | Interfund Transfers | \$467,871 | \$510,360 |
| 415 | Risk Management | \$2,500 | \$2,500 |
| 417 | EDP | \$11,308 | \$14,000 |
| 420 | Water Production | \$722,739 | \$610,300 |
| 425 | Water Storage | \$3,625 | \$4,651 |
| 430 | Transportation & Distribution | \$140,875 | \$97,375 |
| 435 | Meters & Billing | \$22,175 | \$19,250 |
| 440 | Capital Improvements | \$25,000 | \$138,500 |
| 449 | Contingencies-Debt Service | \$166,154 | \$164,683 |
| Total | Water Fund | \$1,750,352 | \$1,750,069 |
| | Percent Difference | | -0.02% |



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 2003-04 a water pump was replaced that cost approximately \$95,000. The majority of system improvements have been funded through amounts on hand. Significant improvements such as the painting of the water towers were funded through the issuance of bonds.

**Water Fund
FY 06-07 Goals and Objectives**

1. Replace 15 obsolete hydrants with new East Jordan Models.
2. Conduct a leak survey.
3. Conduct a water valve exercising program.
4. Complete water operators training for Assistant Director
5. Assistant Director to obtain water operators license from IEPA.
6. Power wash large standpipe per long-range plan.
7. Oversee water main extension project for Thurlow Street neighborhood
8. Research and discuss with residents water main extension projects in northwest Willowbrook.
9. Revise annual Consumer Confidence Report and post of Village Web page.
10. Improve access control and overall aesthetic of main pump house site.

FY 05-06 Goals and Accomplishments

1. Completed the replacement of five outdated hydrants with new East Jordan models.
2. Installed two new major water transmission line valves on Clarendon Hills Road.
3. Restructured water plant checks to gain greater operational efficiencies and reduction in overtime costs.
4. Utilized a new underground contractor for repairs to the water distribution system resulting in a cost savings to the Village.

**Village of Willowbrook
Water Fund**

| | Actual 03-04 | Actual 04-05 | Budget 05-06 | Estimated 05-06 | Proposed 06-07 |
|-------------------|-----------------|-----------------|-----------------|--------------------|-------------------|
| Revenues | 1,702,323 | 1,740,892 | 1,935,200 | 1,814,900 | 1,751,689 |
| Expenditures | 1,570,233 | 1,726,091 | 1,590,592 | 1,750,352 | 1,750,069 |
| Surplus (Deficit) | \$132,090 | \$14,801 | \$344,608 | \$64,548 | \$1,621 |

Water Fund

| | Actual 03-04 | Actual 04-05 | Budget 05-06 | Estimated 05-06 | Proposed 06-07 |
|-------------------|-----------------|-----------------|-----------------|--------------------|-------------------|
| Revenues | 1,702,323 | 1,740,892 | 1,935,200 | 1,814,900 | 1,751,689 |
| Operating Expense | 1,560,618 | 1,706,174 | 1,565,592 | 1,725,352 | 1,611,569 |
| Operating Surplus | \$141,705 | \$34,719 | \$369,608 | \$89,548 | \$140,121 |
| Capital Budget | 9,615 | 19,918 | 25,000 | 25,000 | 138,500 |
| Net Surplus | \$132,090 | \$14,801 | \$344,608 | \$64,548 | \$1,621 |

**Village of Willowbrook
Water Fund
Revenue Budget 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 ACTUAL | FY 04-05 ACTUAL | FY 05-06 BUDGET | ESTIMATED FY 05-06 ACTUAL | FY 06-07 PROPOSED BUDGET |
|-------------------|------------------------------------|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| | WATER FUND REVENUES | | | | | |
| | Operating Revenue | | | | | |
| | Charges & Fees | | | | | |
| 02-310-712 | Water Sales | 1,684,018 | 1,701,529 | 1,917,700 | 1,770,000 | 1,714,689 |
| 02-310-714 | Water Meter Sales | 9,331 | 7,631 | 2,000 | 7,500 | 2,000 |
| 02-310-716 | Water Meter Read Sales | 5,281 | 4,590 | 4,000 | 4,000 | 4,000 |
| 02-310-717 | Other Revenue | 211 | 70 | - | 900 | - |
| 02-310-719 | Transfer From Capital Project Fund | - | - | - | - | - |
| * TOTAL | Charges & Fees | 1,698,840 | 1,713,819 | 1,923,700 | 1,782,400 | 1,720,689 |
| ** TOTAL | Operating Revenue | 1,698,840 | 1,713,819 | 1,923,700 | 1,782,400 | 1,720,689 |
| | Non-Operating Revenue | | | | | |
| 02-320-108 | Interest Income | 3,483 | 2,195 | 2,500 | 8,000 | 11,000 |
| 02-320-109 | Changes In Market Value | - | - | - | - | - |
| * TOTAL | Other Income | 3,483 | 2,195 | 2,500 | 8,000 | 11,000 |
| | Charges & Fees | | | | | |
| 02-320-713 | Water Connection Fees | - | 24,878 | 9,000 | 24,500 | 20,000 |
| * TOTAL | Charges & Fees | - | 24,878 | 9,000 | 24,500 | 20,000 |
| ** TOTAL | Non-Operating Revenue | 3,483 | 27,073 | 11,500 | 32,500 | 31,000 |
| *** TOTAL | Water Fund Revenues | 1,702,323 | 1,740,892 | 1,935,200 | 1,814,900 | 1,751,689 |

Difference from Budget 05-06 to Proposed 06-07: -9.48%

Difference from Budget 05-06 to Estimated 05-06: -6.22%

Difference from Estimated 05-06 to Proposed 06-07: -3.48%

**Village of Willowbrook
Water Fund Budget
2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 ACTUAL | FY 04-05 ACTUAL | FY 05-06 BUDGET | ESTIMATED FY 05-06 ACTUAL | FY 06-07 PROPOSED BUDGET |
|----------------|--|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| | Water Fund EXPENSES | | | | | |
| | Personal Services | | | | | |
| 02-401-101 | Salaries - Permanent Employees | 71,399 | 78,727 | 74,740 | 90,800 | 86,240 |
| 02-401-102 | Overtime | 48,699 | 46,889 | 38,000 | 38,000 | 38,000 |
| 02-401-103 | Part Time - Labor | 4,828 | 2,495 | 8,200 | 8,200 | 8,200 |
| 02-401-126 | Salaries - Clerical | 25,338 | 21,871 | 24,163 | 24,163 | 24,960 |
| * TOTAL | Personal Services | <u>150,265</u> | <u>149,981</u> | <u>145,103</u> | <u>161,163</u> | <u>157,400</u> |
| | Contractual Services | | | | | |
| 02-401-201 | Phone - Telephones | 6,621 | 5,355 | 6,000 | 6,000 | 6,000 |
| 02-401-239 | Fees - Village Attorney | 6,863 | - | 1,500 | 1,500 | 1,500 |
| * TOTAL | Contractual Services | <u>13,484</u> | <u>5,355</u> | <u>7,500</u> | <u>7,500</u> | <u>7,500</u> |
| | Supplies & Materials | | | | | |
| 02-401-301 | Office Supplies | 490 | 1,320 | 850 | 850 | 850 |
| 02-401-302 | Printing & Publishing | - | 1,474 | 1,680 | 2,467 | 2,000 |
| 02-401-303 | Gas-Oil-Wash-Mileage | - | - | 525 | 525 | 4,500 |
| 02-401-304 | Schools Conference Travel | 394 | 1,502 | 2,500 | 2,500 | 2,500 |
| 02-401-306 | Reimburse Personal Expenses | - | - | 150 | 150 | 150 |
| 02-401-307 | Fees Dues Subscriptions | 286 | 1,508 | 500 | 700 | 800 |
| 02-401-311 | Postage & Meter Rent | 4,066 | 4,224 | 3,500 | 4,000 | 4,500 |
| * TOTAL | Supplies & Materials | <u>5,236</u> | <u>10,029</u> | <u>9,705</u> | <u>11,192</u> | <u>15,300</u> |
| | Equipment-Office | | | | | |
| 02-401-405 | Furniture & Office Equipment | - | 413 | 750 | 750 | 750 |
| * TOTAL | Equipment Office | <u>-</u> | <u>413</u> | <u>750</u> | <u>750</u> | <u>750</u> |
| ** TOTAL | Water Fund-Administration | <u>168,985</u> | <u>165,778</u> | <u>163,058</u> | <u>180,605</u> | <u>180,950</u> |
| | Water Fund-Engineering | | | | | |
| | Contractual Services | | | | | |
| 02-405-245 | Fees - Engineering | 28 | 5,536 | 7,500 | 7,500 | 7,500 |
| * TOTAL | Contractual Services | <u>28</u> | <u>5,536</u> | <u>7,500</u> | <u>7,500</u> | <u>7,500</u> |
| ** TOTAL | Water Fund-Engineering | <u>28</u> | <u>5,536</u> | <u>7,500</u> | <u>7,500</u> | <u>7,500</u> |
| | Water Fund-Interfund Transfers | | | | | |
| | Other Expenditures | | | | | |
| 02-410-501 | Reimburse General Corporate Fund | 401,200 | 423,700 | 397,871 | 397,871 | 428,760 |
| 02-410-505 | Transfer To Capital Project Fund | - | - | - | - | - |
| 02-410-506 | Transfer to Water Capital Improvement Fund | - | - | - | 70,000 | 81,600 |
| * TOTAL | Other Expenditures | <u>401,200</u> | <u>423,700</u> | <u>397,871</u> | <u>467,871</u> | <u>510,360</u> |
| ** TOTAL | Water Fund-Interfund Transfers | <u>401,200</u> | <u>423,700</u> | <u>397,871</u> | <u>467,871</u> | <u>510,360</u> |
| | Water Fund-Risk Management | | | | | |
| | Contractual Services | | | | | |
| 02-415-273 | Self Insurance - Deductible | 1,000 | - | 2,500 | 2,500 | 2,500 |
| * TOTAL | Contractual Services | <u>1,000</u> | <u>-</u> | <u>2,500</u> | <u>2,500</u> | <u>2,500</u> |
| ** TOTAL | Water Fund-Risk Management | <u>1,000</u> | <u>-</u> | <u>2,500</u> | <u>2,500</u> | <u>2,500</u> |

**Village of Willowbrook
Water Fund Budget
2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 ACTUAL | FY 04-05 ACTUAL | FY 05-06 BUDGET | ESTIMATED FY 05-06 ACTUAL | FY 06-07 PROPOSED BUDGET |
|----------------|---|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| | Water Fund - EDP | | | | | |
| | Contractual Services | | | | | |
| 02-417-212 | EDP Software | 3,098 | 1,565 | 6,000 | 6,000 | 8,000 |
| 02-417-263 | EDP Equipment Maintenance | 4,763 | 5,236 | 2,000 | 2,000 | 3,000 |
| * TOTAL | Contractual Services | 7,861 | 6,801 | 8,000 | 8,000 | 11,000 |
| | Supplies & Materials | | | | | |
| 02-417-305 | EDP Personal Training | - | - | 400 | 808 | 500 |
| * TOTAL | Supplies & Materials | - | - | 400 | 808 | 500 |
| | Equipment | | | | | |
| 02-417-401 | EDP Operating Equipment | 1,977 | 2,135 | 2,500 | 2,500 | 2,500 |
| * TOTAL | Operating Equipment | 1,977 | 2,135 | 2,500 | 2,500 | 2,500 |
| ** TOTAL | Water Fund EDP | 9,837 | 8,936 | 10,900 | 11,308 | 14,000 |
| | Water Fund-Water Production | | | | | |
| | Contractual Services | | | | | |
| 02-420-206 | Energy - Electric Pump | 18,721 | 13,738 | 16,500 | 10,000 | 10,000 |
| 02-420-294 | Landscape - Well 1&3 | 125 | 1,013 | - | - | - |
| 02-420-297 | Landscaping-Standpipe | 890 | - | 750 | 750 | 1,500 |
| * TOTAL | Contractual Services | 19,736 | 14,751 | 17,250 | 10,750 | 11,500 |
| | Supplies & Materials | | | | | |
| 02-420-361 | Chemicals | 890 | 1,621 | 3,350 | 3,350 | 2,700 |
| 02-420-362 | Sampling Analysis | 1,450 | 1,998 | 2,520 | 2,520 | 3,500 |
| * TOTAL | Supplies & Materials | 2,340 | 3,618 | 5,870 | 5,870 | 6,200 |
| | Equipment-Office | | | | | |
| 02-420-488 | Maintenance - Pumps & Well 3 | - | 645 | 1,000 | 1,000 | 1,000 |
| 02-420-491 | Pump Inspection Repair Maintain Standpipe | 5,945 | 2,268 | - | 1,305 | - |
| * TOTAL | Equipment-Office | 5,945 | 2,913 | 1,000 | 2,305 | 1,000 |
| | Other Expenditures | | | | | |
| 02-420-575 | Purchase Of Water | 699,464 | 707,097 | 703,814 | 703,814 | 591,600 |
| * TOTAL | Other Expenditures | 699,464 | 707,097 | 703,814 | 703,814 | 591,600 |
| ** TOTAL | Water Fund-Water Production | 727,485 | 728,380 | 727,934 | 722,739 | 610,300 |

**Village of Willowbrook
Water Fund Budget
2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 ACTUAL | FY 04-05 ACTUAL | FY 05-06 BUDGET | ESTIMATED FY 05-06 ACTUAL | FY 06-07 PROPOSED BUDGET |
|---|---|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| Water Fund-Water Storage | | | | | | |
| Equipment-Office | | | | | | |
| 02-425-471 | Material & Supplies - L.H.V. | - | - | - | - | - |
| 02-425-472 | Mat&Sup - Willowbrook Executive Plaza | - | - | - | - | 1,500 |
| 02-425-473 | W H R&M - L.H.V. | 1,201 | 150 | 1,500 | 1,500 | 600 |
| 02-425-474 | W H R&M - Willowbrook Executive Plaza | - | 375 | 600 | 600 | 1,000 |
| 02-425-475 | Materials, Supplies, Standpipe, Pumphouse | 1,250 | 1,148 | 1,000 | 1,000 | 1,000 |
| 02-425-485 | Repair, Maintenance-Standpipe, Pumphouse | - | 1,934 | 525 | 525 | 551 |
| * TOTAL | Equipment-Office | 2,452 | 3,606 | 3,625 | 3,625 | 4,651 |
| ** TOTAL | Water Fund-Water Storage | 2,452 | 3,606 | 3,625 | 3,625 | 4,651 |
| Water Fund-Transportation & Distribution | | | | | | |
| Contractual Services | | | | | | |
| 02-430-276 | Leak Surveys | 5,456 | 1,248 | 5,000 | 5,000 | 5,000 |
| 02-430-277 | Water Distribution Repair-Maintenance | 75,576 | 65,309 | 50,000 | 100,000 | 75,000 |
| 02-430-299 | Landscape - Other | 5,134 | 5,883 | 5,000 | 10,000 | 5,000 |
| * TOTAL | Contractual Services | 86,166 | 72,440 | 60,000 | 115,000 | 85,000 |
| Capital Equipment | | | | | | |
| 02-430-401 | Operating Equipment | 3,510 | 3,100 | 3,750 | 3,750 | 3,750 |
| 02-430-425 | J. U. L. E. Maintenance & Supply | 71 | 142 | 600 | 600 | 600 |
| 02-430-435 | Equipment Rental | 518 | 214 | 525 | 525 | 525 |
| 02-430-476 | Material & Supplies - Distribution System | 9,490 | 9,714 | 6,500 | 21,000 | 7,500 |
| * TOTAL | Equipment-Office | 13,588 | 13,169 | 11,375 | 25,875 | 12,375 |
| ** TOTAL | Water Fund-Transportation & Distribution | 99,754 | 85,610 | 71,375 | 140,875 | 97,375 |
| Water Fund-Meters & Billing | | | | | | |
| Contractual Services | | | | | | |
| 02-435-278 | Meters Flow Testing | - | - | 3,675 | 3,675 | 1,000 |
| * TOTAL | Contractual Services | - | - | 3,675 | 3,675 | 1,000 |
| Equipment-Office | | | | | | |
| 02-435-461 | New - Metering Equipment | 12,631 | 16,326 | 5,000 | 12,500 | 5,250 |
| 02-435-462 | Meter Replacement | (967) | 1,665 | 5,000 | 5,000 | 8,000 |
| 02-435-463 | Maintenance - Meter Equipment | 834 | 1,412 | 1,000 | 1,000 | 5,000 |
| * TOTAL | Equipment-Office | 12,498 | 19,403 | 11,000 | 18,500 | 18,250 |
| ** TOTAL | Water Fund-Meters & Billing | 12,498 | 19,403 | 14,675 | 22,175 | 19,250 |

**Village of Willowbrook
Water Fund Budget
2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 ACTUAL | FY 04-05 ACTUAL | FY 05-06 BUDGET | ESTIMATED FY 05-06 ACTUAL | FY 06-07 PROPOSED BUDGET |
|----------------|-------------------------------------|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| | Water Fund-Capital Improvements | | | | | |
| | Capital Expenditures | | | | | |
| 02-440-626 | Vehicles - New & Other | - | - | 15,000 | 15,000 | 77,500 |
| 02-440-643 | Painting - Water Towers | - | - | - | - | 11,000 |
| 02-440-692 | Pressure Adjusting Station-PUMP REP | 2,243 | 10,000 | - | - | - |
| 02-440-694 | Distribution System Replacement | 7,372 | 9,918 | 10,000 | 10,000 | 50,000 |
| 02-440-695 | Well & Facility Removals | - | - | - | - | - |
| 02-440-696 | Water Main Extension | - | - | - | - | - |
| * TOTAL | Capital Expenditures | 9,615 | 19,918 | 25,000 | 25,000 | 138,500 |
| ** TOTAL | Water Fund-Capital Improvements | 9,615 | 19,918 | 25,000 | 25,000 | 138,500 |
| | Water Fund Contingencies | | | | | |
| | Contingencies | | | | | |
| 02-449-101 | Depreciation Expense | 84,256 | 217,985 | - | - | - |
| 02-449-102 | Interest Expense | 50,952 | 45,068 | 41,154 | 41,154 | 34,683 |
| 02-449-103 | Bond Issuance Costs | 2,172 | 2,172 | - | - | - |
| 02-449-104 | Bond Principal Expense | - | - | 125,000 | 125,000 | 130,000 |
| 02-449-799 | Contingencies | - | - | - | - | - |
| * TOTAL | Contingencies | 137,380 | 265,225 | 166,154 | 166,154 | 164,683 |
| ** TOTAL | Water Fund Contingencies | 137,380 | 265,225 | 166,154 | 166,154 | 164,683 |
| *** TOTAL | Total Water Fund | 1,570,233 | 1,726,091 | 1,590,592 | 1,750,352 | 1,750,069 |

Difference from Budget 05-06 to Proposed 06-07: 10.03%

Difference from Budget 05-06 to Estimated 05-06: 10.04%

Difference from Estimated 05-06 to Proposed 06-07: -0.02%

02-410-501
GENERAL FUND REIMBURSEMENT FOR SERVICES
FISCAL YEAR 2006-07
BUDGET

| ACCOUNT # | DESCRIPTION | TOTAL | % | PROPOSED |
|-------------------|---------------------------------|-----------|----|----------|
| 405-228 | BUILDING MAINTENANCE SERVICE | 42,000 | 10 | 4,200 |
| 405-235 | NICOR | 4,000 | 10 | 400 |
| 405-293 | LANDSCAPE - VILLAGE HALL | 10,000 | 10 | 1,000 |
| 405-351,385 & 408 | BUILDING MAINTENANCE SUPPLIES | 10,500 | 10 | 1,050 |
| 410-212 | EDP SOFTWARE | 12,000 | 10 | 1,200 |
| 415-116 & 122 | SALARIES - PRESIDENT & TRUSTEES | 23,900 | 10 | 2,390 |
| 415-261 | CODIFICATION OF ORDINANCES | 5,000 | 10 | 500 |
| 420-126 | REGULAR SALARIES | 143,960 | 10 | 14,396 |
| 420-125 | ADMIN DEPART HEAD SALARIES | 428,350 | 25 | 107,088 |
| 420-141-151 & 161 | EMPLOYEE BENEFITS | 166,880 | 25 | 41,720 |
| 420-201 | TELEPHONE | 23,000 | 10 | 2,300 |
| 420-225 | RADIO MAINTENANCE | 0 | 40 | 0 |
| 420-231 | RENT | 22,000 | 10 | 2,200 |
| 420-301 | OFFICE SUPPLIES | 12,000 | 10 | 1,200 |
| 420-302 | PRINTING & PUBLISHING | 1,800 | 10 | 180 |
| 420-303 | GAS, OIL, WASH, MILEAGE | 1,200 | 10 | 120 |
| 420-304 | SCHOOLS, CONVENTIONS, MEETINGS | 16,000 | 10 | 1,600 |
| 420-307 | FEES, DUES, SUBSCRIPTIONS | 16,000 | 10 | 1,600 |
| 420-311 | POSTAGE & METER RENTAL | 3,300 | 10 | 330 |
| 420-315 | COPY SERVICE & MAINTENANCE | 2,500 | 10 | 250 |
| 420-355 | COMMISSARY PROVISION | 700 | 10 | 70 |
| 420-411 | EQUIPMENT REPAIR & MAINTENANCE | 1,800 | 20 | 360 |
| 425-239 | VILLAGE ATTORNEY | 60,000 | 15 | 9,000 |
| 430-251 | POST AUDIT | 20,200 | 20 | 4,040 |
| 440-272-277 | GENERAL INSURANCE, BONDS | 175,000 | 40 | 70,000 |
| 445-602 | BLDG IMPROVEMENTS | 10,000 | 10 | 1,000 |
| 445-611 | OFFICE EQUIP - PHONE SYSTEM | 30,000 | 10 | 3,000 |
| 451-101 | REGULAR SALARIES | 1,883,000 | 4 | 75,319 |
| 451-141,144, 147 | EMPLOYEE BENEFITS | 661,932 | 4 | 26,477 |
| 501-141-161 | EMPLOYEE BENEFITS | 82,630 | 50 | 41,315 |
| 501-303 | GAS, OIL, WASH, MILEAGE | 12,000 | 50 | 6,000 |
| 501-345 | UNIFORMS | 2,900 | 50 | 1,450 |
| 510-412 | MAINTENANCE - GAS PUMPS | 2,400 | 50 | 1,200 |
| 520-409 | VEHICLE MAINTENANCE | 12,000 | 40 | 4,800 |
| 520-411 | MAINTENANCE-EQUIPMENT | 2,500 | 40 | 1,000 |
| | TOTAL | | | 428,755 |

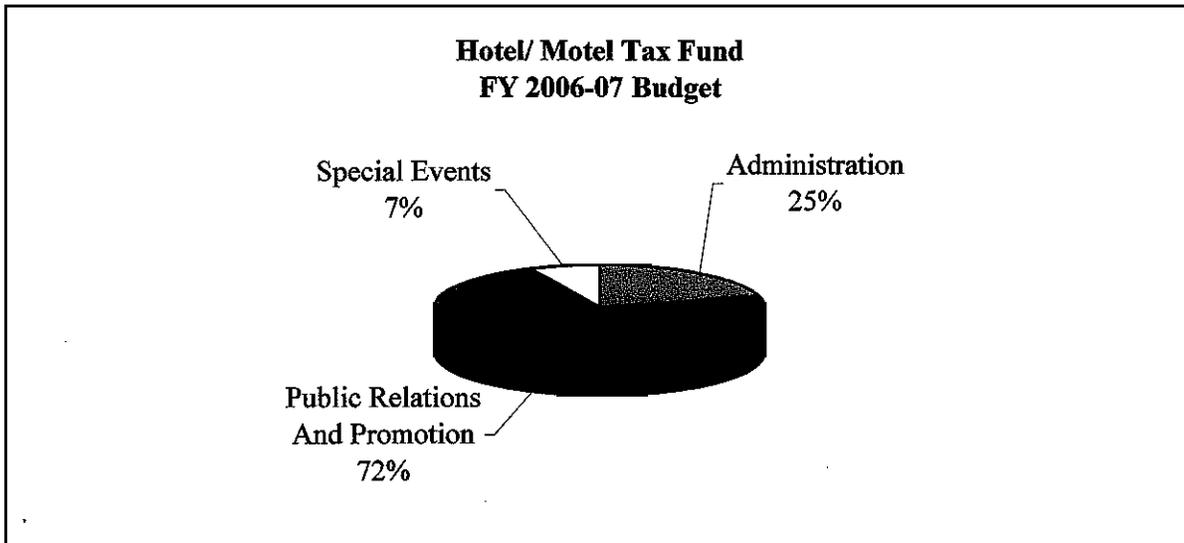


The Village of Willowbrook

**Village of Willowbrook
Hotel Motel Tax Fund**

| Program | Description | FY 2005-06 | FY 2006-07 |
|----------------|--------------------------------|---------------------------|----------------------|
| | | <u>Est. Actual</u> | <u>Budget</u> |
| 401 | Administration | \$18,000 | \$18,100 |
| 435 | Public Relations And Promotion | \$42,085 | \$63,870 |
| 436 | Special Events | \$6,888 | \$6,000 |
| 449 | Contingencies | \$0 | \$0 |
| Total | | \$66,973 | \$87,970 |

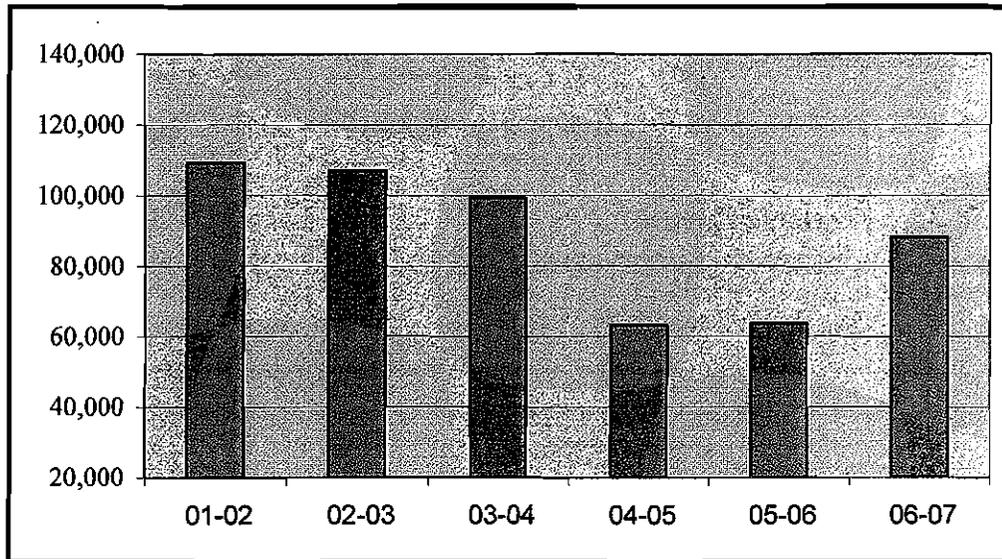
Percent Difference 31.35%



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



As the chart above notes budgeted expenditures for FY 2006-07 were increased compared to the prior two fiscal years. The hotel/motel tax fund owed approximately \$35,000 to the general fund from FY 2003-04. The Village Board set a goal to have the amount paid off by the end of FY 2005-06. This was accomplished by reducing the advertising budget for two years until the debt was paid off. During FY 2005-06 the debt to the general fund was paid off and as a result the advertising budget was increased by about \$30,000.

Fiscal Year 2006/07 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 events and programs.

Fiscal Year 2005/06 Goals and Accomplishments

1. Continue advertising campaign including brochures, trade shows, the Internet and promotional advertisements. A direct mail program for the Chicagoland and Route 66 Speedway was completed.
2. Host "Wine and Dine Intelligently" program for businesses in the Village serving alcohol. There were a total of 12 attendees at the Serving Alcohol, Responsible server program.
3. Continued development of Willowbrook hotel/motel web site. The website was update for pay per click management and a search engine optimization program was installed.
4. Reimburse the remaining amount due to the general fund. The amount due to general fund was completely paid off.

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

| | Actual 03-04 | Actual 04-05 | Budget 05-06 | Estimated 05-06 | Proposed 06-07 |
|-------------------|-----------------|-----------------|-----------------|--------------------|-------------------|
| Beg. Fund Bal | (\$22,917) | (\$29,446) | (\$1,927) | (\$1,927) | \$18,120 |
| Revenues | \$86,253 | \$85,234 | \$87,000 | \$87,020 | \$88,850 |
| Expenditures | \$92,782 | \$57,715 | \$63,600 | \$66,973 | \$87,970 |
| Surplus (Deficit) | (\$6,529) | \$27,519 | \$23,400 | \$20,047 | \$880 |
| Due to Gen Fund | \$0 | \$0 | (\$14,000) | \$0 | \$0 |
| Ending Fund Bal | (\$29,446) | (\$1,927) | \$7,473 | \$18,120 | \$19,000 |

Hotel/Motel Tax Fund

| | Actual 03-04 | Actual 04-05 | Budget 05-06 | Estimated 05-06 | Proposed 06-07 |
|-----------------------|-----------------|-----------------|-----------------|--------------------|-------------------|
| Beg. Fund Bal | (\$22,917) | (\$29,446) | (\$1,927) | (\$1,927) | \$18,120 |
| Revenues | \$86,253 | \$85,234 | \$87,000 | \$87,020 | \$88,850 |
| Operating Expense | \$92,782 | \$57,715 | \$63,600 | \$66,973 | \$87,970 |
| Operating Surplus | (\$6,529) | \$27,519 | \$23,400 | \$20,047 | \$880 |
| Capital Budget | \$0 | - | - | - | - |
| Net Surplus (Deficit) | (\$6,529) | \$27,519 | \$23,400 | \$20,047 | \$880 |
| Due to Gen Fund | \$0 | \$0 | (\$14,000) | \$0 | \$0 |
| Ending Fund Bal | (\$29,446) | (\$1,927) | \$7,473 | \$18,120 | \$19,000 |

**Village of Willowbrook
Hotel Motel Tax Fund
Revenue Budget 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 ACTUAL | FY 04-05 ACTUAL | FY 05-06 BUDGET | ESTIMATED FY 05-06 ACTUAL | FY 06-07 PROPOSED BUDGET |
|----------------|-----------------------------------|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| | Hotel/Motel Tax Fund REVENUES | | | | | |
| | Operating Revenue | | | | | |
| | Other Taxes | | | | | |
| 03-310-205 | Hotel/Motel Tax | 86,251 | 85,180 | 87,000 | 87,000 | 88,800 |
| * TOTAL | Other Taxes | 86,251 | 85,180 | 87,000 | 87,000 | 88,800 |
| | Charges And Fees | | | | | |
| 03-310-725 | Registration Fees | - | - | - | - | - |
| * TOTAL | Charges And Fees | - | - | - | - | - |
| | Other Revenue | | | | | |
| 03-310-913 | Other Receipts | - | 50 | - | - | - |
| 03-310-922 | Federal/State Grants | - | - | - | - | - |
| * TOTAL | Other Revenue | - | 50 | - | - | - |
| ** TOTAL | Operating Revenue | 86,251 | 85,230 | 87,000 | 87,000 | 88,800 |
| | Non-Operating Revenue | | | | | |
| | Other Income | | | | | |
| 03-320-108 | Interest Income | 2 | 4 | - | 20 | 50 |
| 03-320-109 | Changes In Market Value | - | - | - | - | - |
| * TOTAL | Other Income | 2 | 4 | - | 20 | 50 |
| 03-320-999 | Equity Transfer From General Fund | | | | | |
| * TOTAL | Transfers | - | - | - | - | - |
| ** TOTAL | Non-Operating Revenue | 2 | 4 | - | 20 | 50 |
| *** TOTAL | Hotel/Motel/Tax Fund | 86,253 | 85,234 | 87,000 | 87,020 | 88,850 |

Difference from Budget 05-06 to Proposed 06-07: 2.13%

Difference from Budget 05-06 to Estimated 05-06: 0.02%

Difference from Estimated 05-06 to Proposed 06-07: 2.10%

Village of Willowbrook
Hotel Motel Tax Fund Budget
2006-2007

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 ACTUAL | FY 04-05 ACTUAL | FY 05-06 BUDGET | ESTIMATED FY 05-06 ACTUAL | FY 06-07 PROPOSED BUDGET |
|----------------|---------------------------------|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| | Hotel/Motel Tax Fund | | | | | |
| | EXPENSES | | | | | |
| | Administration | | | | | |
| | Personal Services | | | | | |
| 03-401-126 | Salaries - Clerical | - | - | - | - | - |
| * TOTAL | Personal Services | - | - | - | - | - |
| | Contractual Services | | | | | |
| 03-401-253 | Public Relation Consultant Fees | - | - | - | - | - |
| * TOTAL | Contractual Services | - | - | - | - | - |
| | Commodities | | | | | |
| 03-401-303 | Gas-Wash-Oil-Mileage | - | - | - | - | - |
| 03-401-304 | Schools-Conference-Travel | - | 60 | - | - | - |
| 03-401-306 | Reimburse Personal Expenses | - | - | - | - | - |
| 03-401-307 | Fees-Dues-Subscriptions | 22,000 | 18,100 | 18,000 | 18,000 | 18,000 |
| 03-401-311 | Postage | 103 | 26 | 100 | - | 100 |
| * TOTAL | Commodities | 22,103 | 18,186 | 18,100 | 18,000 | 18,100 |
| | Equipment | | | | | |
| 03-401-401 | Operating Equipment | - | - | - | - | - |
| * TOTAL | Equipment | - | - | - | - | - |
| ** TOTAL | Administration | 22,103 | 18,186 | 18,100 | 18,000 | 18,100 |
| | Commodities | | | | | |
| 03-435-302 | Printing | - | - | - | - | - |
| 03-435-316 | Landscape Beautification | - | - | - | - | 3,205 |
| 03-435-317 | Advertising | 58,058 | 32,575 | 35,000 | 39,085 | 57,665 |
| 03-435-318 | Community Slogan | - | - | - | - | - |
| 03-435-319 | Chamber Directory | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| * TOTAL | Commodities | 61,058 | 35,575 | 38,000 | 42,085 | 63,870 |
| ** TOTAL | Public Relations And Promotion | 61,058 | 35,575 | 38,000 | 42,085 | 63,870 |

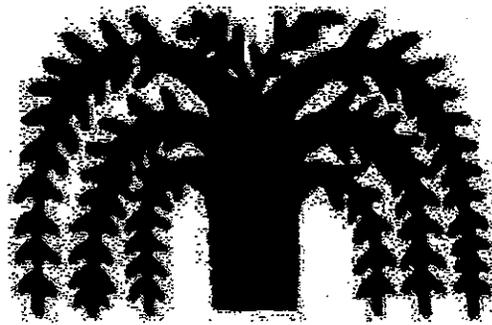
**Village of Willowbrook
Hotel Motel Tax Fund Budget
2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 ACTUAL | FY 04-05 ACTUAL | FY 05-06 BUDGET | ESTIMATED FY 05-06 ACTUAL | FY 06-07 PROPOSED BUDGET |
|----------------|----------------------------|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| | Special Events | | | | | |
| | Commodities | | | | | |
| 03-436-378 | Wine & Dine Intelligently | 1,038 | 1,454 | 2,000 | 1,388 | 2,000 |
| 03-436-379 | Special Promotional Events | 4,739 | 2,500 | 5,500 | 5,500 | 4,000 |
| 03-436-380 | Familiarization Tours | - | - | - | - | - |
| * TOTAL | Commodities | <u>5,777</u> | <u>3,954</u> | <u>7,500</u> | <u>6,888</u> | <u>6,000</u> |
| ** TOTAL | Special Events | <u>5,777</u> | <u>3,954</u> | <u>7,500</u> | <u>6,888</u> | <u>6,000</u> |
| | Contingencies | | | | | |
| | Hotel/Motel Contingencies | | | | | |
| 03-449-799 | Contingencies | 3,844 | - | - | - | - |
| * TOTAL | Hotel/Motel Contingencies | <u>3,844</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| ** TOTAL | Contingencies | <u>3,844</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| **** TOTAL | Hotel/Motel Tax Fund | <u>92,782</u> | <u>57,715</u> | <u>63,600</u> | <u>66,973</u> | <u>87,970</u> |

Difference from Budget 05-06 to Proposed 06-07: 38.32%

Difference from Budget 05-06 to Estimated 05-06: 5.30%

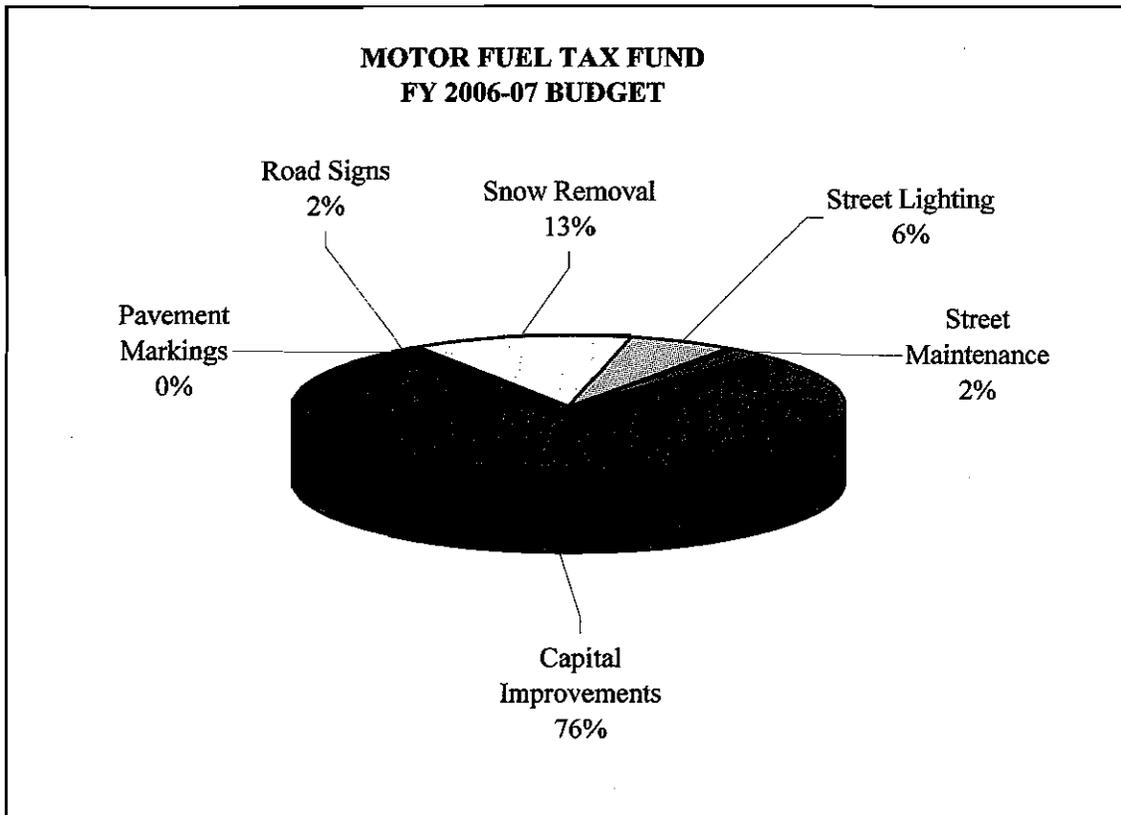
Difference from Estimated 05-06 to Proposed 06-07: 31.35%



The Village of Willowbrook

- Village of Willowbrook
Motor Fuel Tax Fund

| <u>Program</u> | <u>Description</u> | <u>FY 2005-06</u> <u>Est. Actual</u> | <u>FY 2006-07</u> <u>Budget</u> |
|----------------|----------------------------|---|------------------------------------|
| 401 | Pavement Markings | \$3,142 | \$0 |
| 405 | Road Signs | \$5,500 | \$5,500 |
| 410 | Snow Removal | \$34,000 | \$34,000 |
| 415 | Street Lighting | \$17,000 | \$17,000 |
| 420 | Traffic Signals | \$1,700 | \$1,700 |
| 425 | Street Maintenance | \$5,214 | \$5,200 |
| 430 | Capital Improvements | \$163,610 | \$207,000 |
| 439 | Contingencies | \$0 | \$0 |
| Total | Motor Fuel Tax Fund | \$230,166 | \$270,400 |
| | Percent Difference | | 17.48% |

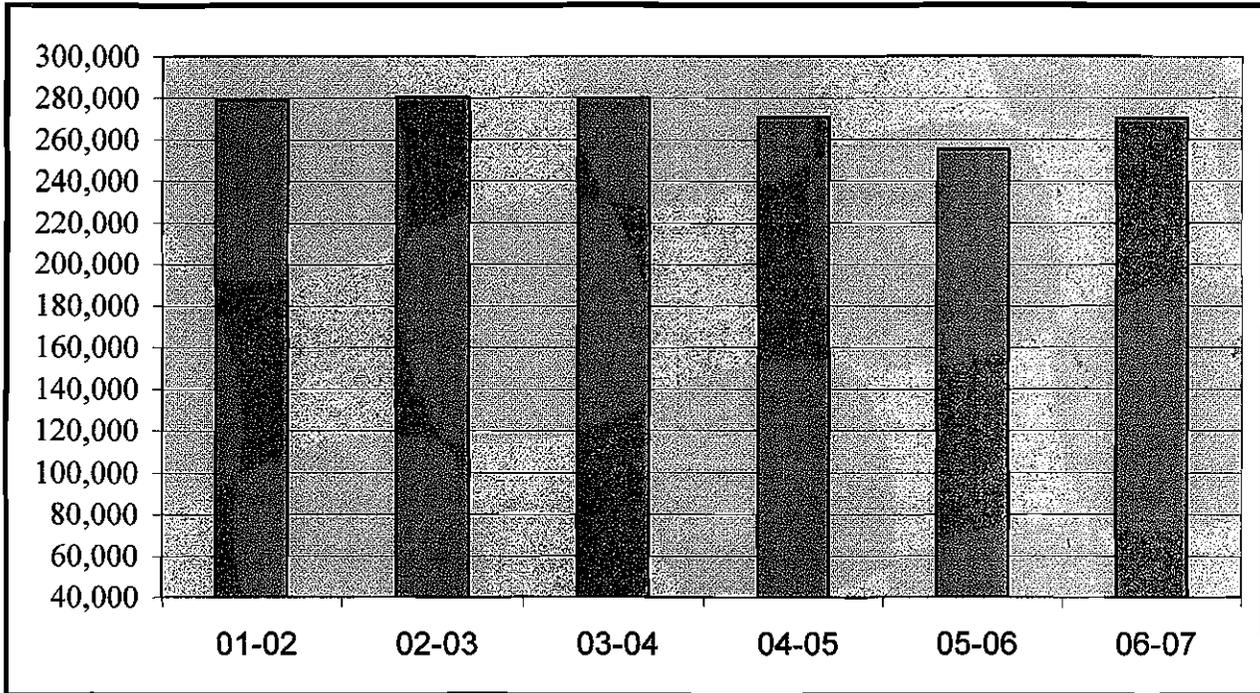


MOTOR FUEL TAX FUND

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 Village Board has determined that funds from the General fund will be used to supplement the MFT Fund to maintain the Village Streets if needed.

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

MOTOR FUEL TAX FUND EXPENDITURE HISTORY



Fiscal Year 2005-06 Highlights

The following roadways are slated to undergo improvements as part of the MFT program for Fiscal Year 2005-06.

Arlene Avenue - Total Grind, Base Repair, Over Lay Surface
Virginia Street - Total Grind, Base Repair, Over Lay Surface
Virginia Court - Total Grind, Base Repair, Over Lay Surface
59th Street - Total Grind, Base Repair, Over Lay Surface
601st Street - Total Grind, Base Repair, Over Lay Surface

There are various base repair, curb and gutter and sidewalk replacements to be completed in FY 2005-06.

Fiscal Year 2004-05 Accomplishments

The following three roadways were improved as part of the MFT program for Fiscal Year 2004-05

Quincy Street – Total Grind, Base Repair, Over Lay Surface
Executive Drive - - Total Grind, Base Repair, Over Lay Surface
Clarendon Hills Road - Total Grind, Base Repair, Over Lay Surface

There were various base repair, curb and gutter and sidewalk replacements completed in FY 04-05.

**Village of Willowbrook
Motor Fuel Tax Fund**

| | Actual 03-04 | Actual 04-05 | Budget 05-06 | Estimated 05-06 | Proposed 06-07 |
|-------------------|-----------------|-----------------|-----------------|--------------------|-------------------|
| Beg. Fund Bal | 21,491 | 1,157 | 309 | 6,827 | 34,286 |
| Revenues | 258,719 | 264,660 | 255,050 | 257,625 | 256,460 |
| Expenditures | 279,053 | 258,991 | 255,324 | 230,166 | 270,400 |
| Surplus (Deficit) | (\$20,334) | \$5,669 | (\$274) | \$27,459 | (\$13,941) |
| Ending Fund Bal | \$1,157 | \$6,827 | \$35 | \$34,286 | \$20,345 |

Motor Fuel Tax Fund

| | Actual 03-04 | Actual 04-05 | Budget 05-06 | Estimated 05-06 | Proposed 06-07 |
|-----------------------|-----------------|-----------------|-----------------|--------------------|-------------------|
| Beg. Fund Bal | 21,491 | 1,157 | 309 | 6,827 | 34,286 |
| Revenues | 258,719 | 264,660 | 255,050 | 257,625 | 256,460 |
| Operating Expense | 76,405 | 62,009 | 63,214 | 66,556 | 63,400 |
| Operating Surplus | \$182,314 | \$202,651 | \$191,836 | \$191,069 | \$193,060 |
| Capital Budget | 202,648 | 196,982 | 192,110 | 163,610 | 207,000 |
| Net Surplus (Deficit) | (\$20,334) | \$5,669 | (\$274) | \$27,459 | (\$13,941) |
| Ending Fund Bal | \$1,157 | \$6,827 | \$35 | \$34,286 | \$20,345 |

**Village of Willowbrook
Motor Fuel Tax Fund
Revenue Budget 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 ACTUAL | FY 04-05 ACTUAL | FY 05-06 BUDGET | ESTIMATED FY 05-06 ACTUAL | FY 06-07 PROPOSED BUDGET |
|----------------|-------------------------------------|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| | Motor Fuel Tax Fund REVENUES | | | | | |
| | Operating Revenue | | | | | |
| | Other Taxes | | | | | |
| 04-310-216 | MFT Receipts | 255,065 | 262,167 | 254,250 | 255,560 | 255,560 |
| 04-310-217 | High Growth Cities Program Receipts | 3,468 | 2,359 | - | 1,180 | - |
| * TOTAL | Other Taxes | 258,533 | 264,526 | 254,250 | 256,740 | 255,560 |
| ** TOTAL | Operating Revenue | 258,533 | 264,526 | 254,250 | 256,740 | 255,560 |
| | Non-Operating Revenue | | | | | |
| 04-320-108 | Interest Income | 186 | 134 | 800 | 885 | 900 |
| * TOTAL | Other Income | 186 | 134 | 800 | 885 | 900 |
| ** TOTAL | Non-Operating Revenue | 186 | 134 | 800 | 885 | 900 |
| *** TOTAL | Motor Fuel Tax Fund Revenues | 258,719 | 264,660 | 255,050 | 257,625 | 256,460 |

Difference from Budget 05-06 to Proposed 06-07: 0.55%

Difference from Budget 05-06 to Estimated 05-06: 1.01%

Difference from Estimated 05-06 to Proposed 06-07: -0.45%

**Village of Willowbrook
Motor Fuel Tax Fund
Budget 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 ACTUAL | FY 04-05 ACTUAL | FY 05-06 BUDGET | ESTIMATED FY 05-06 ACTUAL | FY 06-07 PROPOSED BUDGET |
|-------------------|--|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| | Motor Fuel Tax Fund E X P E N S E S | | | | | |
| | Motor Fuel Tax-Pavement Marking | | | | | |
| | Contractual Services | | | | | |
| 04-401-285 | Pavement Marking | 947 | - | - | 3,142 | - |
| 04-401-286 | Pavement Marking | - | - | - | - | - |
| * TOTAL | Contractual Services | 947 | - | - | 3,142 | - |
| | Supplies & Materials | | | | | |
| 04-401-325 | Pavement Mark Paint | - | - | - | - | - |
| * TOTAL | Supplies & Materials | - | - | - | - | - |
| ** TOTAL | Motor Fuel Tax-Pavement Marking | 947 | - | - | 3,142 | - |
| | Motor Fuel Tax-Road Signs | | | | | |
| | Supplies & Materials | | | | | |
| 04-405-321 | Traffic Signs | 8,270 | 5,577 | 5,500 | 5,500 | 5,500 |
| 04-405-323 | Traffic Sign Nuts & Bolts | - | 62 | - | - | - |
| * TOTAL | Supplies & Materials | 8,270 | 5,639 | 5,500 | 5,500 | 5,500 |
| ** TOTAL | Motor Fuel Tax-Road Signs | 8,270 | 5,639 | 5,500 | 5,500 | 5,500 |
| | Motor Fuel Tax-Snow Removal | | | | | |
| | Contractual Services | | | | | |
| 04-410-288 | Snow Remove Contract | 15,185 | 24,323 | 16,500 | 16,500 | 16,500 |
| * TOTAL | Contractual Services | 15,185 | 24,323 | 16,500 | 16,500 | 16,500 |
| | Supplies & Materials | | | | | |
| 04-410-371 | Rock Salt | 27,529 | 9,672 | 17,500 | 17,500 | 17,500 |
| * TOTAL | Supplies & Materials | 27,529 | 9,672 | 17,500 | 17,500 | 17,500 |
| ** TOTAL | Motor Fuel Tax-Snow Removal | 42,714 | 33,994 | 34,000 | 34,000 | 34,000 |
| | Motor Fuel Tax-Street Lighting | | | | | |
| | Contractual Services | | | | | |
| 04-415-207 | Energy - Street Lights | 11,107 | 10,374 | 9,000 | 9,000 | 9,000 |
| 04-415-223 | Maintenance - Street Lights | 9,810 | 8,043 | 8,000 | 8,000 | 8,000 |
| * TOTAL | Contractual Services | 20,917 | 18,416 | 17,000 | 17,000 | 17,000 |

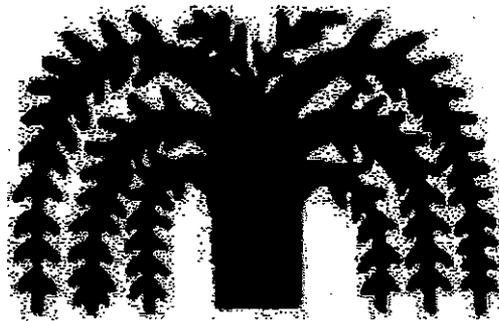
**Village of Willowbrook
Motor Fuel Tax Fund
Budget 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 | FY 04-05 | FY 05-06 | ESTIMATED | FY 06-07 |
|----------------|-------------------------------------|----------|----------|----------|--------------------|--------------------|
| | | ACTUAL | ACTUAL | BUDGET | FY 05-06 ACTUAL | PROPOSED BUDGET |
| ** TOTAL | Motor Fuel Tax-Street Lighting | 20,917 | 18,416 | 17,000 | 17,000 | 17,000 |
| | Motor Fuel Tax-Traffic Signals | | | | | - |
| | Contractual Services | | | | | - |
| 04-420-221 | Maintenance - Traffic Signals | - | - | 1,500 | 1,700 | 1,700 |
| * TOTAL | Contractual Services | - | - | 1,500 | 1,700 | 1,700 |
| ** TOTAL | Motor Fuel Tax-Traffic Signals | - | - | 1,500 | 1,700 | 1,700 |
| | Motor Fuel Tax-Street Maintenance | | | | | |
| | Supplies & Materials | | | | | |
| 04-425-323 | Aggregate Materials | 3,525 | 3,817 | 4,700 | 4,700 | 4,700 |
| 04-425-325 | Bitum Patch Material | 32 | 142 | 514 | 514 | 500 |
| * TOTAL | Supplies & Materials | 3,557 | 3,959 | 5,214 | 5,214 | 5,200 |
| ** TOTAL | Motor Fuel Tax-Street Maintenance | 3,557 | 3,959 | 5,214 | 5,214 | 5,200 |
| | Motor Fuel Tax Capital Improvements | | | | | |
| | Capital Improvements | | | | | |
| 04-430-684 | Street Maintenance Contract | 202,648 | 196,982 | 192,110 | 163,610 | 207,000 |
| * TOTAL | Capital Expenditures | 202,648 | 196,982 | 192,110 | 163,610 | 207,000 |
| ** TOTAL | Motor Fuel Tax Capital Improvements | 202,648 | 196,982 | 192,110 | 163,610 | 207,000 |
| | Motor Fuel Tax Contingencies | | | | | |
| | Contingencies | | | | | |
| 04-439-799 | Contingencies | - | - | - | - | - |
| * TOTAL | Contingencies | - | - | - | - | - |
| ** TOTAL | Motor Fuel Tax Contingencies | - | - | - | - | - |
| **** TOTAL | Motor Fuel Tax Fund | 279,053 | 258,991 | 255,324 | 230,166 | 270,400 |

Difference from Budget 05-06 to Proposed 06-07: 5.90%

Difference from Budget 05-06 to Estimated 05-06: -9.85%

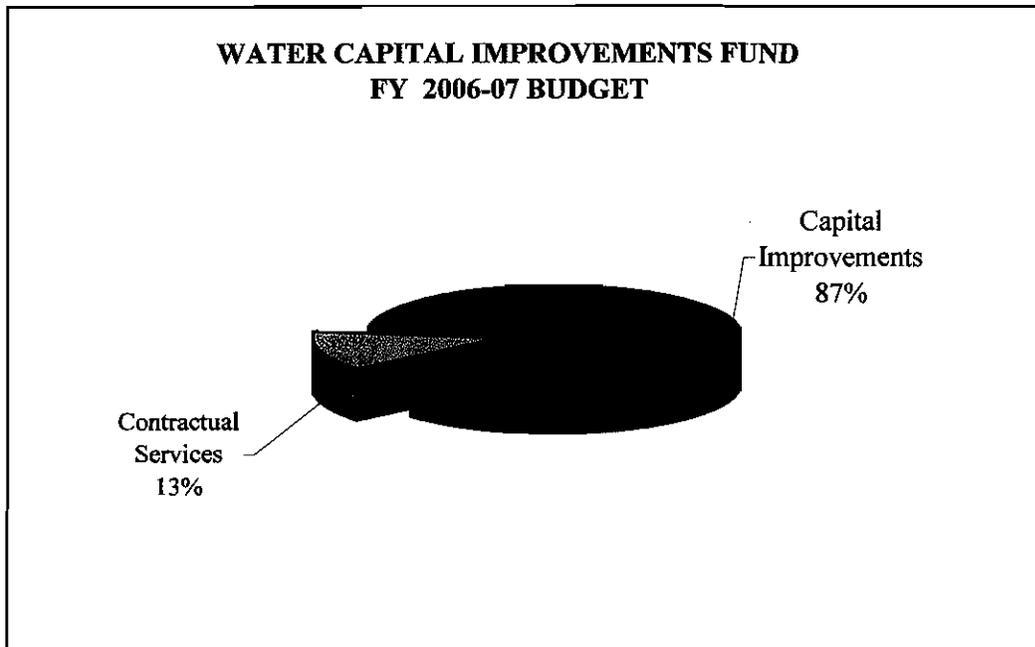
Difference from Estimated 05-06 to Proposed 06-07: 17.48%



The Village of Willowbrook

**Village of Willowbrook
Water Capital Improvements Fund**

| Program | Description | FY 2005-06 <u>Est. Actual</u> | FY 2006-07 <u>Budget</u> |
|----------------|----------------------|--|-------------------------------------|
| 405 | Contractual Services | \$0 | \$20,000 |
| 410 | Interfund Transfers | \$0 | \$0 |
| 440 | Capital Improvements | \$0 | \$130,000 |
| Total | | \$0 | \$150,000 |



**Water Capital Improvements Fund
FY 06-07 Goals and Objectives**

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 to purchase water from the DuPage Water Commission. It is anticipated that the rate reduction will last through 2009. For FY 2006-07 one water system improvement project has been budgeted.

1. Extension of the Thurlow Street water main.

**Village of Willowbrook
Water Capital Improvements Fund**

| | Actual 03-04 | Actual 04-05 | Budget 05-06 | Estimated 05-06 | Proposed 06-07 |
|-------------------|-----------------|-----------------|-----------------|--------------------|-------------------|
| Beg. Fund Bal | \$0 | \$0 | \$0 | \$0 | \$70,000 |
| Revenues | \$0 | \$0 | \$0 | \$70,000 | 84,100 |
| Expenditures | \$0 | \$0 | \$0 | \$0 | 150,000 |
| Surplus (Deficit) | \$0 | \$0 | \$0 | \$70,000 | (\$65,900) |
| Ending Fund Bal | \$0 | \$0 | \$0 | \$70,000 | \$4,100 |

Water Capital Improvements Fund

| | Actual 03-04 | Actual 04-05 | Budget 05-06 | Estimated 05-06 | Proposed 06-07 |
|-------------------|-----------------|-----------------|-----------------|--------------------|-------------------|
| Beg. Fund Bal | \$0 | \$0 | \$0 | \$0 | \$70,000 |
| Revenues | \$0 | \$0 | \$0 | \$70,000 | \$84,100 |
| Operating Expense | \$0 | \$0 | \$0 | \$0 | \$20,000 |
| Operating Surplus | \$0 | \$0 | \$0 | \$70,000 | \$64,100 |
| Capital Budget | \$0 | \$0 | \$0 | \$0 | \$150,000 |
| Net Surplus | \$0 | \$0 | \$0 | \$70,000 | (\$85,900) |
| Ending Fund Bal | \$0 | \$0 | \$0 | \$70,000 | \$4,100 |

**Village of Willowbrook
Water Capital Improvements Fund
Revenue Budget 2006-2007**

| NUMBER NUMBER | General Corporate Fund | FY 03-04 ACTUAL | FY 04-05 ACTUAL | FY 05-06 BUDGET | ESTIMATED FY 05-06 ACTUAL | FY 06-07 PROPOSED BUDGET |
|------------------|---------------------------------|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| | Water Capital Improvements Fund | | | | | |
| | REVENUES | | | | | |
| | Operating Revenues | - | - | - | - | - |
| 09-310-605 | Transfer From Water Fund | - | - | - | 70,000 | 81,600 |
| 09-310-920 | Developer Contributions | - | - | - | - | - |
| * TOTAL | Operating Revenues | - | - | - | 70,000 | 81,600 |
| | Non-Operating Revenue | | | | | |
| 09-320-108 | Interest Income | - | - | - | - | 2,500 |
| 09-320-109 | Changes In Market Value | - | - | - | - | - |
| * TOTAL | Non-Operating Revenue | - | - | - | - | 2,500 |
| *** TOTAL | Water Capital Improvements Fund | - | - | - | 70,000 | 84,100 |

Difference from Budget 05-06 to Proposed 06-07: 0.00%

Difference from Budget 05-06 to Estimated 05-06: 0.00%

Difference from Estimated 05-06 to Proposed 06-07: 20.14%

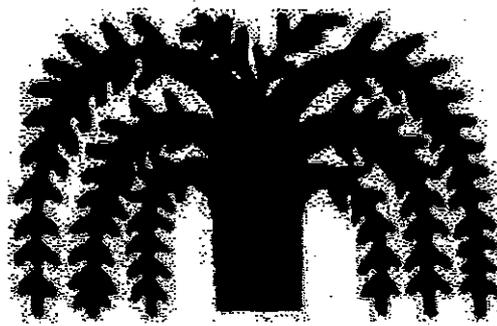
**Village of Willowbrook
Water Capital Improvements Fund
Budget 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 | FY 04-05 | FY 05-06 | ESTIMATED FY 05-06 | FY 06-07 PROPOSED |
|---|---|----------|----------|----------|-----------------------|----------------------|
| | | ACTUAL | ACTUAL | BUDGET | ACTUAL | BUDGET |
| Water Capital Improv Fund-Contractual Services | | | | | | |
| Contractual Services | | | | | | |
| 09-405-245 | Fees - Village Attorney | - | - | - | - | 5,000 |
| 09-405-246 | Fees - Engineering | - | - | - | - | 15,000 |
| | Contractual Services | - | - | - | - | 20,000 |
| ** TOTAL | Water Capital Improv Fund-Contractual Services | - | - | - | - | 20,000 |
| Water Capital Improv Fund-Interfund Transfers | | | | | | |
| Other Expenditures | | | | | | |
| 09-410-501 | Transfer To Water Fund | - | - | - | - | - |
| * TOTAL | Other Expenditures | - | - | - | - | - |
| ** TOTAL | Water Capital Improv Fund-Interfund Transfers | - | - | - | - | - |
| Water Capital Improvements Fund | | | | | | |
| Capital Expenditures | | | | | | |
| 09-440-600 | Water System Improvements | - | - | - | - | - |
| 09-440-601 | Water Main Extensions | - | - | - | - | 130,000 |
| * TOTAL | Capital Expenditures | - | - | - | - | 130,000 |
| ** TOTAL | Water Capital Improvements Fund | - | - | - | - | 150,000 |

Difference from Budget 05-06 to Proposed 06-07: 0.00%

Difference from Budget 05-06 to Estimated 05-06: 0.00%

Difference from Estimated 05-06 to Proposed 06-07: 0.00%

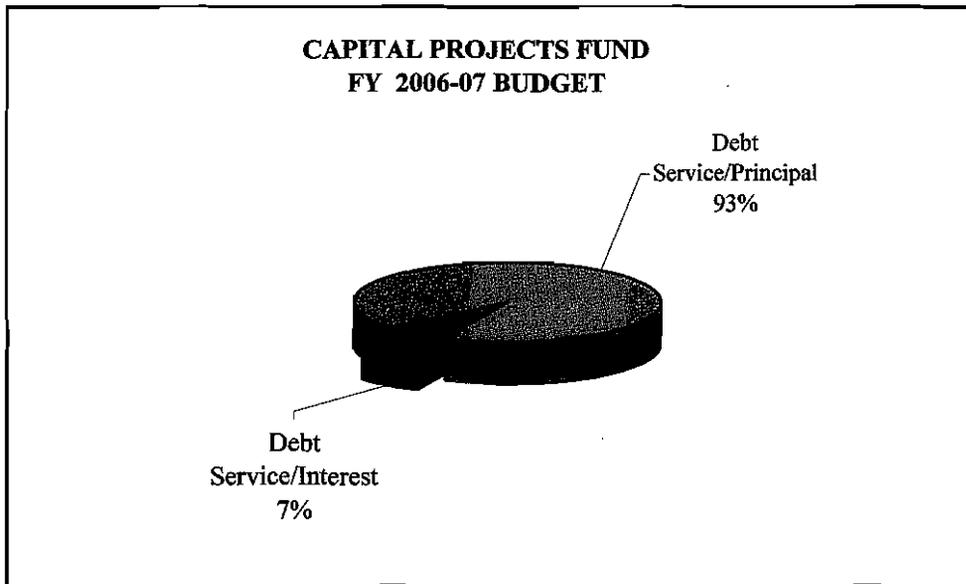


The Village of Willowbrook

**Village of Willowbrook
Capital Projects Fund**

| Program | Description | FY 2005-06 <u>Est. Actual</u> | FY 2006-07 <u>Budget</u> |
|----------------|---------------------------------------|--|-------------------------------------|
| 430 | Transfer To General Fund | \$0 | \$0 |
| 540 | Transfer To Water Fund | \$0 | \$0 |
| 540 | Water Main Extensions | \$0 | \$0 |
| 540 | Architect Fees | \$0 | \$0 |
| 540 | 59th Street Sidewalks | \$0 | \$0 |
| 545 | 75Th Street Extension | \$85,000 | \$0 |
| 550 | Debt Service/Principal | \$131,000 | \$135,000 |
| 550 | Debt Service/Interest | \$15,288 | \$10,494 |
| 550 | Reimbursement Developer Contributions | \$0 | \$0 |
| Total | | \$231,288 | \$145,494 |

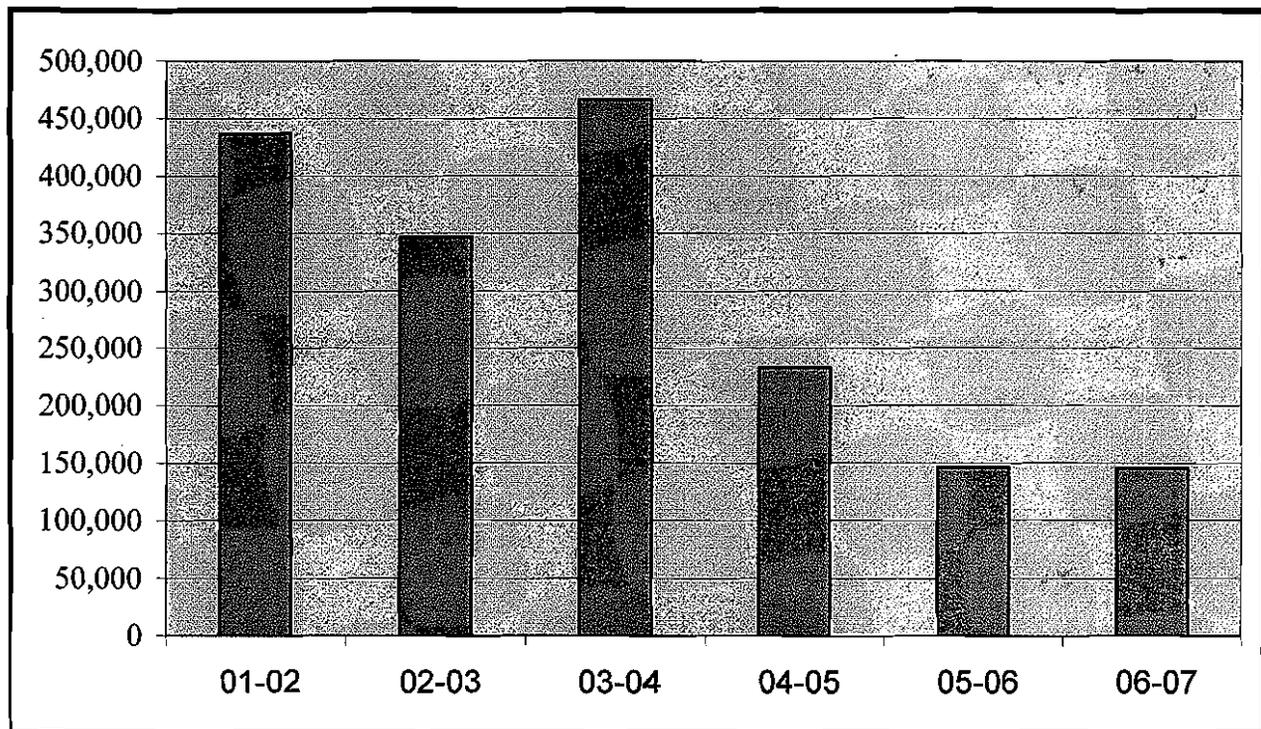
Percent Difference -37.09%



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 2005-06 and 2006-07 are for debt service payments for the land purchased on Willowbrook Centre Parkway. Currently this fund does not have a steady stream of revenues flowing in and the only expenditures for FY 06-07 are debt service payments. Many of the routine capital purchases are funded through the departmental budgets in the general fund. Examples are furniture, EDP equipment and vehicles.

Fiscal Year 2006-2007 Highlights

- Make timely debt service payments for the 3.5-acre land parcel on Willowbrook Centre parkway.

Fiscal Year 2005-06 Goals and Accomplishments

- Begin engineering for Phase 2 of the 75th Street extension. Engineering for Phase 2 of the 75th Street extension has been completed.
- Make timely debt service payments for the 3.5-acre land parcel on Willowbrook Centre parkway. – The debt service payments were made in accordance with the debt service schedule.

**Village of Willowbrook
Capital Projects Fund**

| | Actual 03-04 | Actual 04-05 | Budget 05-06 | Estimated 05-06 | Proposed 06-07 |
|-------------------|-----------------|-----------------|-----------------|--------------------|-------------------|
| Beg. Fund Bal | \$502,003 | \$247,976 | \$264,773 | \$180,143 | \$28,655 |
| Revenues | 1,199,993 | 235,459 | 79,800 | 79,800 | 124,000 |
| Expenditures | 1,454,020 | 303,292 | 146,288 | 231,288 | 145,494 |
| Surplus (Deficit) | (\$254,027) | (\$67,833) | (\$66,488) | (\$151,488) | (\$21,494) |
| Ending Fund Bal | \$247,976 | \$180,143 | \$198,285 | \$28,655 | \$7,161 |

Capital Projects Fund

| | Actual 03-04 | Actual 04-05 | Budget 05-06 | Estimated 05-06 | Proposed 06-07 |
|-------------------|-----------------|-----------------|-----------------|--------------------|-------------------|
| Beg. Fund Bal | \$502,003 | \$247,976 | \$264,773 | \$180,143 | \$28,655 |
| Revenues | 1,199,993 | 235,459 | 79,800 | 79,800 | 124,000 |
| Operating Expense | 160,964 | 146,334 | 146,288 | 146,288 | 145,494 |
| Operating Surplus | \$1,039,029 | \$89,125 | (\$66,488) | (\$66,488) | (\$21,494) |
| Capital Budget | 1,293,056 | 156,958 | - | 85,000 | - |
| Net Surplus | (\$254,027) | (\$67,833) | (\$66,488) | (\$151,488) | (\$21,494) |
| Ending Fund Bal | \$247,976 | \$180,143 | \$198,285 | \$28,655 | \$7,161 |

**Village of Willowbrook
Capital Projects Fund
Revenue Budget 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 ACTUAL | FY 04-05 ACTUAL | FY 05-06 BUDGET | ESTIMATED FY 05-06 ACTUAL | FY 06-07 PROPOSED BUDGET |
|-------------------|-----------------------------------|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| | Capital Projects Fund | | | | | |
| | REVENUES | | | | | |
| | Operating Revenues | | | | | |
| 10-310-605 | Transfer From Water Fund | - | - | - | - | - |
| 10-310-606 | Transfer From General Fund | 50,000 | 75,500 | 75,500 | 75,500 | 120,000 |
| 10-310-610 | Grants | 421,366 | - | - | - | - |
| 10-310-611 | Grants - 75Th Street | - | 36,991 | - | - | - |
| 10-310-920 | Developer Contributions | 643,548 | 115,725 | - | - | - |
| * TOTAL | Operating Revenues | 1,114,914 | 228,216 | 75,500 | 75,500 | 120,000 |
| | Non-Operating Revenue | | | | | |
| 10-320-108 | Interest Income | 10,239 | 3,955 | 4,300 | 4,300 | 4,000 |
| 10-320-109 | Changes In Market Value | - | - | - | - | - |
| 10-320-110 | Debt Certificates - Land Purchase | - | - | - | - | - |
| 10-310-912 | Annexation Fees | - | - | - | - | - |
| 10-320-920 | Little League Contributions | - | - | - | - | - |
| 10-320-921 | Residents Contributions | 74,841 | 3,289 | - | - | - |
| * TOTAL | Non-Operating Revenue | 85,080 | 7,243 | 4,300 | 4,300 | 4,000 |
| *** TOTAL | Capital Projects Fund Revenue | 1,199,993 | 235,459 | 79,800 | 79,800 | 124,000 |

Difference from Budget 05-06 to Proposed 06-07: 55.39%

Difference from Budget 05-06 to Estimated 05-06: 0.00%

Difference from Estimated 05-06 to Proposed 06-07: 55.39%

**Village of Willowbrook
Capital Projects Fund
Budget 2006-2007**

| ACCOUNT NUMBER | General Corporate Fund | FY 03-04 | FY 04-05 | FY 05-06 | ESTIMATED | FY 06-07 |
|-------------------|---|-----------|----------|----------|--------------------|--------------------|
| | | ACTUAL | ACTUAL | BUDGET | FY 05-06 ACTUAL | PROPOSED BUDGET |
| | Capital Projects Fund | | | | | |
| | EXPENSES | | | | | |
| 10-430-401 | Transfer To General Fund | - | - | - | - | - |
| 10-430-402 | Transfer To Water Fund | - | - | - | - | - |
| 10-430-501 | Drainage Improvements | - | - | - | - | - |
| 10-430-510 | Water Main Extensions | 134,024 | - | - | - | - |
| 10-540-410 | Clarendon Hills Rd Sidewalks | 13,934 | - | - | - | - |
| 10-540-412 | Midway Drive Sidewalks | - | - | - | - | - |
| 10-540-413 | Eleanor Street Sidewalks | - | - | - | - | - |
| 10-540-414 | 59th Street Sidewalks | 71,531 | - | - | - | - |
| 10-540-420 | Adams Street Sidewalks | - | - | - | - | - |
| 10-540-422 | Borse Community Park Improvements | 57,318 | - | - | - | - |
| 10-540-423 | Traffic Signal-Plainfield & Garfield Road | 25,000 | 40,559 | - | - | - |
| 10-540-408 | Architect Fees | - | 1,943 | - | - | - |
| 10-545-409 | Land Acquisition | - | - | - | - | - |
| 10-545-410 | Lane Court Bridge Project | - | - | - | - | - |
| 10-545-411 | 75Th Street Extension | - | 36,991 | - | 85,000 | - |
| 10-545-412 | Ridgemoor Park Drainage Imp. | - | - | - | - | - |
| 10-545-413 | Midway Drive/Quincy Target | 991,249 | 41,962 | - | - | - |
| 10-550-401 | Debt Service/Principal | 131,000 | 126,000 | 131,000 | 131,000 | 135,000 |
| 10-550-402 | Debt Service/Interest | 29,964 | 20,334 | 15,288 | 15,288 | 10,494 |
| 10-550-403 | Reimbursement Developer Contributions | - | 35,503 | - | - | - |
| *** TOTAL | Capital Projects Fund | 1,454,020 | 303,292 | 146,288 | 231,288 | 145,494 |

Difference from Budget 05-06 to Proposed 06-07: -0.54%

Difference from Budget 05-06 to Estimated 05-06: 58.10%

Difference from Estimated 05-06 to Proposed 06-07: -37.09%

**VILLAGE OF WILLOWBROOK
CAPITAL IMPROVEMENTS BUDGET**

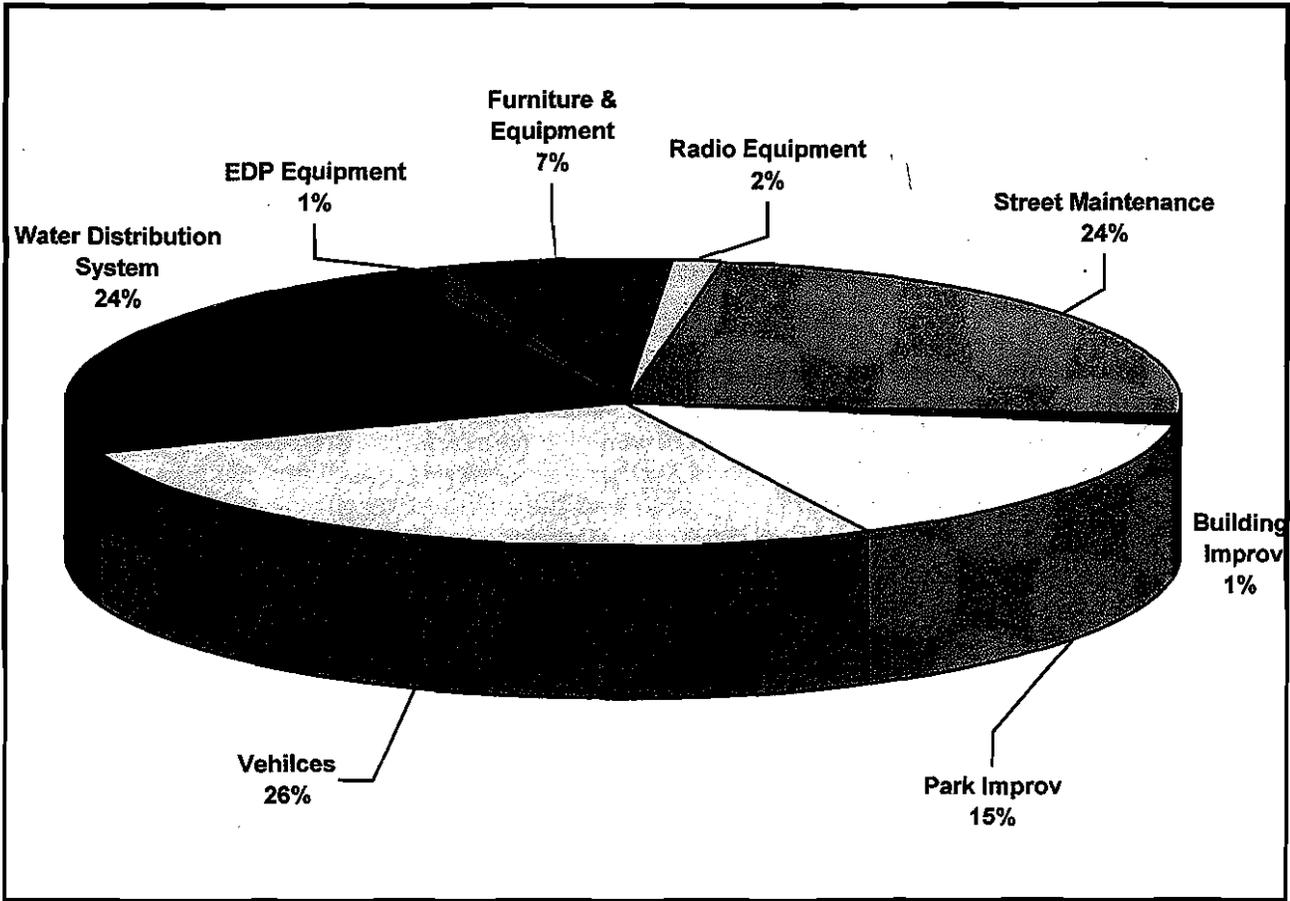
THE PROCESS

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 page 172 for a copy of the FY.2006-07 plan.

A separate document called the Capital Projects Inventory Plan is also prepared annually. 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 rank each project, methods of financing such as grants, developer participation or the issuance of debt is determined. The ranking of capital projects is based on ten categories within the following groups: Streets, Village Hall, Parks, Drainage Improvements, Water and Sidewalks. Further detail on the ranking process is included in this document. See page 189 for the Capital Improvements Selection Criteria.

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.

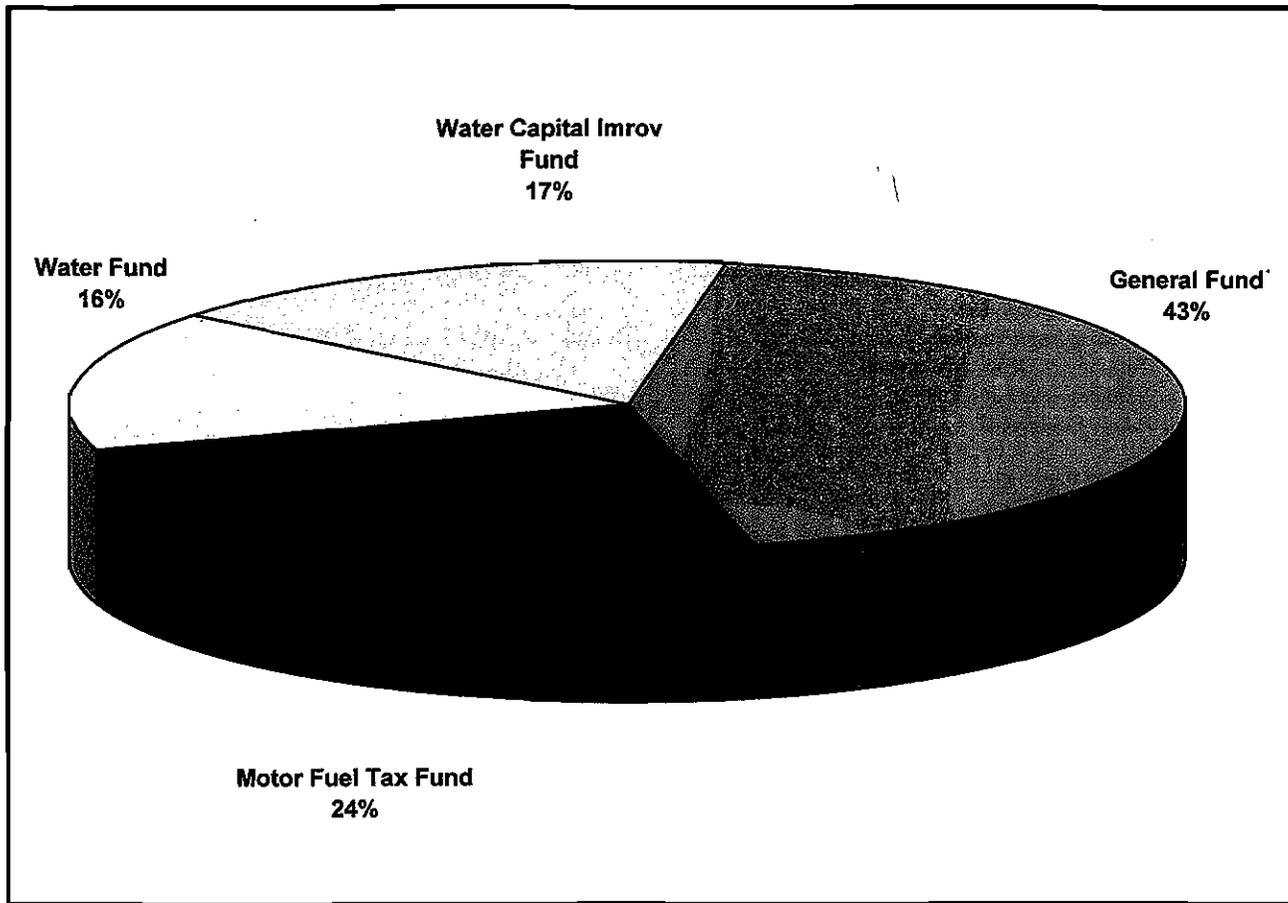
FISCAL YEAR 2006-07 CAPITAL EXPENDITURES BY TYPE
\$880,010



CAPITAL EXPENDITURES

| <u>FUND</u> | <u>DOLLAR AMOUNT</u> | <u>PERCENT</u> |
|-----------------------|----------------------|----------------|
| STREET MAINTENANCE | \$207,000 | 24% |
| BUILDING IMPROVEMENTS | \$10,000 | 1% |
| PARK IMPROVEMENTS | \$135,000 | 16% |
| VEHICLES | \$235,000 | 27% |
| WATER DIST. SYSTEM | 211,000 | 22% |
| EDP EQUIPMENT | \$10,500 | 1% |
| FURNITURE & EQUIPMENT | \$58,300 | 7% |
| RADIO EQUIPMENT | \$13,210 | 2% |
| TOTAL | \$880,010 | 100% |

**FISCAL YEAR 2006-07 FUNDING FOR CAPITAL EXPENDITURES
\$880,010**



| <u>FUND</u> | <u>DOLLAR AMOUNT</u> | <u>PERCENT</u> |
|------------------------------|----------------------|----------------|
| BUILDING IMPROVEMENTS | \$10,000 | |
| PARK IMPROVEMENTS | \$135,000 | 16% |
| EDP EQUIPMENT | \$10,500 | 1% |
| FURNITURE & EQUIPMENT | \$58,300 | |
| RADIO EQUIPMENT | \$13,210 | |
| VEHICLES | \$157,500 | |
| | | |
| GENERAL FUND | \$384,510 | 44% |
| | | |
| MOTOR FUEL TAX FUND | \$207,000 | 24% |
| | | |
| VEHICLES | \$77,500 | |
| WATER DIST. SYSTEM | \$61,000 | |
| WATER FUND | \$138,500 | 16% |
| | | |
| WATER CAP IMPROV FUND | \$150,000 | 16% |
| TOTAL | \$880,010 | 100% |

**Village of Willowbrook
Capital Improvement Expenditures**

| NUMBER | General Corporate Fund General Corporate Fund Administration | FY 03-04 | FY 04-05 | FY 05-06 | ESTIMATED | FY 06-07 |
|------------|--|----------|----------|----------|--------------------|--------------------|
| | | ACTUAL | ACTUAL | BUDGET | FY 05-06 ACTUAL | PROPOSED BUDGET |
| | Administration-Capital Improvement Capital Expenditures | | | | | |
| 01-445-602 | Building Improvements | (3,335) | 10,000 | 7,000 | 7,000 | 10,000 |
| 01-445-611 | Furniture & Office Equipment | - | - | 1,500 | 1,500 | 30,000 |
| 01-445-625 | Vehicles - New & Other | - | - | - | - | - |
| 01-445-641 | EDP Equipment | 2,407 | 1,967 | 1,000 | 1,000 | 6,000 |
| | <hr/> | | | | | |
| * TOTAL | Capital Expenditures | (927) | 11,967 | 9,500 | 9,500 | 46,000 |
| | Police | | | | | |
| | Police-Capital Improvements Capital Expenditures | | | | | |
| 01-485-611 | Furniture & Office Equipment | 1,797 | - | 5,500 | 5,500 | 28,300 |
| 01-485-622 | Radio Equipment | 563 | 1,420 | 13,000 | 15,000 | 13,210 |
| 01-485-625 | New Vehicles | 63,332 | 20,017 | 72,000 | 72,000 | 80,000 |
| 01-485-641 | EDP New Equipment | 449 | 1,611 | 7,500 | 7,500 | 4,500 |
| 01-485-642 | Copy Machine | - | - | - | - | - |
| | <hr/> | | | | | |
| * TOTAL | Capital Expenditures | 66,140 | 23,048 | 98,000 | 100,000 | 126,010 |
| | Public Works-Capital Improvements Capital Expenditures | | | | | |
| 01-545-625 | Vehicles - New & Other | 50,378 | 21,447 | 15,000 | 15,000 | 77,500 |
| 01-545-626 | Equipment - Loader | 300 | - | - | - | - |
| 01-545-641 | EDP Equipment | - | 159 | 1,000 | 1,000 | - |
| 01-545-642 | Furniture & Office Equipment | - | - | - | - | - |
| 01-545-684 | Street Maintenance Contract | 14,160 | 29,295 | 75,000 | 75,000 | - |
| 01-545-685 | Street Improvements | - | - | - | - | - |
| | <hr/> | | | | | |
| * TOTAL | Capital Expenditures | 64,838 | 50,901 | 91,000 | 91,000 | 77,500 |
| | Community Dev Capital Improvements Capital Expenditures | | | | | |
| 01-570-611 | Furniture & Office Equipment | - | - | 2,500 | 3,895 | - |
| 01-570-625 | Vehicles - New & Other | - | - | - | - | - |
| 01-570-641 | EDP New Equipment | - | - | - | 511 | - |
| | <hr/> | | | | | |
| * TOTAL | Capital Expenditures | - | - | 2,500 | 4,406 | - |
| | Parks & Recreation Capital Improvements Capital Expenditures | | | | | |
| 01-645-691 | Recreation Equipment | - | - | - | - | - |
| 01-645-692 | Landscaping | - | - | - | - | - |
| 01-645-693 | Court Improvements | - | - | - | - | - |
| 01-645-694 | Maintenance Equipment | - | - | - | - | - |
| 01-645-695 | Park Improvements-Neighborhood Parks | 1,123 | 5,990 | - | - | 15,000 |
| 01-645-696 | Community Park Development | 25,500 | 25,500 | 25,500 | 25,500 | 120,000 |
| | <hr/> | | | | | |
| * TOTAL | Capital Expenditures | 26,623 | 31,490 | 25,500 | 25,500 | 135,000 |

**Village of Willowbrook
Capital Improvement Expenditures**

| <u>NUMBER</u> | <u>General Corporate Fund</u> | FY 03-04 | FY 04-05 | FY 05-06 | ESTIMATED | FY 06-07 |
|------------------|--|----------|----------|----------|-----------|----------|
| | | ACTUAL | ACTUAL | BUDGET | FY 05-06 | PROPOSED |
| | | | | | ACTUAL | BUDGET |
| **TOTAL | General Corporate Fund | 156,674 | 117,406 | 226,500 | 230,406 | 384,510 |
| <hr/> | | | | | | |
| | Water Fund | | | | | |
| | Water Fund-Capital Improvements | | | | | |
| | Capital Expenditures | - | - | - | - | - |
| 02-440-626 | Vehicles - New & Other | - | - | 15,000 | 15,000 | 77,500 |
| 02-440-643 | Painting - Water Towers | - | - | - | - | 11,000 |
| 02-440-692 | Pressure Adjusting Station-PUMP REP | 2,243 | 10,000 | - | - | - |
| 02-440-694 | Distribution System Replacement | 7,372 | 9,918 | 10,000 | 10,000 | 50,000 |
| 02-440-695 | Well & Facility Removals | - | - | - | - | - |
| 02-440-696 | Water Main Extension | - | - | - | - | - |
| ** TOTAL | Capital Expenditures | 9,615 | 19,918 | 25,000 | 25,000 | 138,500 |
| <hr/> | | | | | | |
| ** TOTAL | Hotel/Motel Tax Fund | - | - | - | - | - |
| <hr/> | | | | | | |
| | Motor Fuel Tax Fund | | | | | |
| | Motor Fuel Tax-Street Maintenance | | | | | |
| | Motor Fuel Tax Capital Improvements | | | | | |
| | Street Maintenance Contract | | | | | |
| 04-430-684 | Street Maintenance Contract | 202,648 | 196,982 | 192,110 | 163,610 | 207,000 |
| ** TOTAL | Motor Fuel Tax Fund | 202,648 | 196,982 | 192,110 | 163,610 | 207,000 |
| <hr/> | | | | | | |
| | Water Capital Improvements Fund | | | | | |
| | Capital Expenditures | | | | | |
| 09-405-245 | Fees - Village Attorney | - | - | - | - | 5,000 |
| 09-405-246 | Fees - Engineering | - | - | - | - | 15,000 |
| 09-440-601 | Water Main Extensions | - | - | - | - | 130,000 |
| ** TOTAL | Water Capital Improvements Fund | - | - | - | - | 150,000 |
| <hr/> | | | | | | |
| ** TOTAL | Capital Projects Fund | - | - | - | - | - |
| <hr/> | | | | | | |
| *** TOTAL | Capital | | | | | 880,010 |

CAPITAL IMPROVEMENTS - DESCRIPTIONS AND IMPACTS ON OPERATING BUDGET

The FY 2006-07 Operating Budget contains the following items, which are considered "Capital Improvements". The nature of the capital expenditures are items to be replaced such as vehicles furniture and equipment. There are a few projects that require contract administration, which have a minimal impact on staff labor costs and the operating budget. The Village does not have any major capital spending planned in FY 2006-07. Due to the fiscal constraints of funds available the majority of spending will be to replace routine items such as vehicles and computer equipment. The following is a description of the FY 2006-07 Capital Expenditures and the impact to the operating budget.

Administration Department

Building Improvements 01-445-602 \$10,000

A total of \$10,000 has been included for the replacement of the largest HVAC systems in the Village Hall. This is necessary as the existing system has outlived its useful life and repair parts are costly and hard to obtain. The other HVAC unit at the Village Hall was replace in the prior year. The administrative costs to spec the unit will be absorbed in the Assistant Director of Municipal Services salary. All review and maintenance work on the HVAC system is contracted out.

Furniture & Office Equipment 01-445-611 \$30,000

A total of \$30,000 has been budgeted for a new phone system at the Village Hall. The new system purchased will be a digital system and not a VOIP (voice over internet) system. The Village chose this system, as there are no requirements for an internal IT staff or upgrades to the Village's current servers. Once installed the Finance Secretary will maintain the system. It is estimated that the new system will save the Village \$5,000 on an annual basis. Savings arise from lower line charges and the elimination of the voicemail system rental.

EDP Equipment 01-445-641 \$6,000

One replacement server has been budgeted for a total of \$6,000. This includes the hardware and required software. The impact on the operating budget is the install costs for the new server of approximately \$500. There should be an increase in efficiencies based on the increased processing power of the new server.

Police Department

Furniture & Office Equipment 01-485-611 \$28,300

A total of \$10,300 has been budgeted for 5 AED defibulators that will be installed in patrol vehicles. The installation of difbulators in police vehicles is being phased in over a three-year period. Training for all officers has already occurred for the difbualtors that are located in the Village Hall.

A total of three video cameras will be installed in the police department interview room. Other than the purchase there should not be any additional impacts on the operating budget.

Radio Equipment 01-485-622 \$13,210

The Village has a well-maintained set of police radios that are now in need of replacement. The radios purchased will replace existing radios. There should be a reduction in radio maintenance costs.

Vehicles 01-485-625 \$80,000

In accordance with the vehicle replacement schedule, two unmarked investigative vehicles and one patrol vehicle 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 01-485-641 \$4,500

Five replacement computers that total \$4,500 have been budgeted. The impact on the operating budget is the install costs for the new computer of approximately \$200. There should be an increase in efficiencies based on the increased processing power of the new PC's.

Public Services Department

Vehicles 01-545-625 \$77,500

The capital replacement program provides for the replacement of the three public service vehicles. Staff in the public services and water department will use the vehicles. The cost of the vehicle will be funded 50% (\$77,500) by the General Fund and 50% (\$77,500) by the Water Fund. There will be a decrease in maintenance costs estimated at 10% or \$7,750.

Parks and Recreation Department

Neighborhood Park Improvements \$15,000 01-645-695

A total of \$15,000 has been budgeted for the installation of a handicapped fishing pier at Willow Pond. The Village received donations for the pier totaling \$5,300. The remainder of the funding came for the Special Recreation Tax Levy. The public services staff will perform any required maintenance on the pier. There should not be any significant costs that will impact the operating budget.

Community Park Development \$120,000 01-645-696

The Village is planning to build a new toilet facility/concession stand and storage facility at the Village's Community Park. The concession stand will be managed and run by the Willowbrook/Burr Ridge Little League organization. Maintenance and cleaning of the facility will be the Village's responsibility. The Village's public services staff maintains the current toilet facilities. This facility will require additional cleaning and maintenance. The impact to the operating budget will be the cost to contract out for cleaning services and maintenance, which is estimated at \$5,000 annually.

Water Fund

Vehicles 02-440-626 \$77,500

The capital replacement program provides for the replacement of the three public service vehicles. Staff in the public services and water department will use the vehicles. The cost of the vehicle will be funded 50% (\$77,500) by the General Fund and 50% (\$77,500) by the Water Fund. There will be a decrease in maintenance costs estimated at 10% or \$7,750.

Water Towers 02-440-643 \$11,000

A total of \$11,000 has been budgeted for the power washing of the water storage standpipe. There is no additional impact to the operating budget.

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

An amount of \$50,000 was budgeted for hydrant replacement program. The old fire hydrants are obsolete and replacement parts are getting difficult to find. This is the first year of a five-year replacement program. Over time there should be a savings in maintenance costs.

Motor Fuel Tax Fund

Street Maintenance Contract 04-430-684 \$207,000

The Village conducts an annual Street Maintenance Program using revenue from the General Fund and 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 5-year MFT plan that has been developed by Tim Halik Assistant Director of Municipal Services. This 5-year plan is updated annually and presented to the Public Works Committee for review. Estimates for the FY 2007 Street Maintenance Program total \$207,000. This year's program is 100% funded through the MFT Fund. No impact on the operating budget.

Capital Projects Fund

There are no projects included in the capital projects fund for FY 2005-06. The only planned expenditures are debt service payments for a 3.5-acres of land tract.

Water Capital Improvements Fund

A total of \$150,000 was budgeted for the Thurlow Street water main extension project. The Village will recapture the majority of this amount as residents connect to the water main. As the 12-15 households connect to the main they also must annex into the Village. As a result net revenues will be generated from the various utility taxes assessed by the Village. These annexations will not require any additional staffing or services from the Village.

Summary

The capital projects in the FY 2006-07 do not require additional personnel. There will be an increase in cleaning and maintenance costs for the new facility at Community Park.

The street maintenance program is the largest single ongoing program that is administered by the Assistant 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.

The majority of capital expenditures are replacements for existing capital items. As compared with prior years the number and amount spent on capital programs has decreased. The items noted above provide the capital projects or items needed to provide core services to Village residents and businesses. As the Village's financial condition improves additional capital spending can occur.

**CAPITAL IMPROVEMENTS PLAN
FY 2006-2007 THROUGH FY 2011-2012**

This capital and equipment replacement schedule has been incorporated in the Village's Five-Year Long Range Plan. Throughout the year there were several workshops conducted to develop the long-range plan and to prioritize capital spending.

The Village Board directed staff to present various capital spending options that would be limited to \$500,000 in FY 2006-07 and \$400,000 for years 2007-08 through 2010-11. After this was accomplished the projects that had been deferred or eliminated throughout the plan were placed in the 2011-2012 "bubble year column". These projects would have been funded in the five-year plan if funding was available. The reason for including a sixth year on the plan spreadsheet is to illustrate the compounding costs of playing catch up with projects that were deferred in the five-year plan. The challenge facing the Village is how to fund the "bubble year" projects while still producing a balanced budget and rebuilding operating reserves in the general fund.

While the amounts included in FY 2011-2012 (the bubble year) are not realistic based on the projected revenues, it does illustrate the need for the Village to continue pursuing additional revenue sources. One of the priorities for the Village Board is to determine if a new revenue source such as a non-home rule sales tax or property tax will be pursued in the future. See the budget transmittal letter for more details on the Village's future financial plans.

Village of Willowbrook Capital Improvement Plan

| | Year Purchased | 2006-2007 | 2007-2008 | 2008-2009 | 2009-2010 | 2010-2011 | Totals | 2011-2012 |
|--|-------------------|-----------------|------------------|-----------------|-----------------|-----------------|------------------|-----------------|
| ADMINISTRATION | | | | | | | | |
| EDP | | | | | | | | |
| Computers 01-445-641 | | | | | | | | |
| Receptionist - Jackie | 2003 | | \$1,000 | | | | | |
| Executive Secretary - Mary | 2005 | | | | \$1,000 | | | |
| Village Administrator - Carl | 2004 | | | \$1,000 | | | | |
| Administrative Intern - Ben | 2005 | | | | \$1,000 | | | |
| Finance Secretary - Janet | 2003 | | \$1,000 | | | | | |
| Director of Finance - Sue | 2004 | | | \$1,000 | | | | |
| Supr. Of Parks - Wally | 2004 | | | \$1,000 | | | | |
| COMPUTER SUBTOTAL | | \$0 | \$2,000 | \$3,000 | \$2,000 | \$0 | \$7,000 | \$0 |
| Technology | | | | | | | | |
| Copier 01-445-611 | 2002 | | | | \$25,000 | | | |
| Keypad System | | | | \$0 | | | | \$5,000 |
| Telephones 01-445-611 | | \$30,000 | | | | \$1,000 | | |
| Fax Machine 01-445-611 | 2001 | | \$1,500 | | | | | |
| GIS | | | | | | | | \$50,000 |
| E-Packet | | | | | | | | \$10,000 |
| Document Imaging | | \$0 | | | | \$50,000 | | |
| File Server 01-445-641 | | \$4,500 | | | | | | |
| Community Access Computer | 2005 | | | | | | | |
| Village Wide Internet Access | | | \$100,000 | | | | | |
| TECHNOLOGY SUBTOTAL | | \$34,500 | \$101,500 | \$0 | \$25,000 | \$51,000 | \$212,000 | \$65,000 |
| ADMINISTRATIVE DEPT TOTAL | | \$34,500 | \$103,500 | \$3,000 | \$27,000 | \$51,000 | \$219,000 | \$65,000 |
| Furniture | | | | | | | | |
| Administrative Intern 01-445-611 | 2005 | | | | | | | |
| FURNITURE SUBTOTAL | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Vehicles | | | | | | | | |
| Administrator's Vehicle (#76) (6 Year Replacement) 01-445-625 | 2002 | | | \$25,000 | | | | |
| VEHICLE SUBTOTAL | | \$0 | \$0 | \$25,000 | \$0 | \$0 | \$25,000 | \$0 |

| | Year | | | | | | Totals | 2011-2012 |
|---------------------------------|-----------|-----------------|------------------|-----------------|-----------------|-----------------|------------------|-----------------|
| | Purchased | 2006-2007 | 2007-2008 | 2008-2009 | 2009-2010 | 2010-2011 | | |
| Other Equipment | | | | | | | | |
| HVAC Replacement 01-445-602 | | \$8,000 | \$8,000 | \$8,000 | | | | |
| Village Hall Painting | | \$2,000 | \$10,000 | | | | | |
| OTHER EQUIPMENT SUBTOTAL | | \$10,000 | \$18,000 | \$8,000 | \$0 | \$0 | \$36,000 | \$0 |
| ADMINISTRATION TOTAL | | \$44,500 | \$121,500 | \$26,000 | \$27,000 | \$51,000 | \$280,000 | \$65,000 |

| | Year | 2006-2007 | 2007-2008 | 2008-2009 | 2009-2010 | 2010-2011 | Totals | 2011-2012 |
|------------------------------------|-----------|-----------------|----------------|----------------|------------|------------|-----------------|------------|
| | Purchased | | | | | | | |
| POLICE DEPARTMENT | | | | | | | | |
| Equipment - AED 01-485-611 | | | | | | | | |
| AED54 | | \$2,060 | | | | | | |
| AED59 | | \$2,060 | | | | | | |
| AEDFRT | | \$2,060 | | | | | | |
| AED51 | | \$2,060 | | | | | | |
| AED52 | | \$2,060 | | | | | | |
| AED53 | | | \$2,122 | | | | | |
| AED55 | | | \$2,122 | | | | | |
| AED56 | | | \$2,122 | | | | | |
| AED57 | | | \$2,122 | | | | | |
| AED58 | | | | \$2,252 | | | | |
| AED59 | | | | \$2,252 | | | | |
| AED60 | | | | | | | | |
| AED61 | | | | | | | | |
| AED62 | | | | | | | | |
| AED63 | | | | | | | | |
| AEDLCKUP | | | | \$2,252 | | | | |
| EQUIPMENT AED SUBTOTAL | | \$10,800 | \$8,488 | \$6,756 | \$0 | \$0 | \$25,544 | \$0 |
| Camera Equipment 01-451-401 | | | | | | | | |
| Camera - Canon 32MM | 2005 | | | | | | | |
| Digital Camera - Olympus 35MM | 2005 | | | | | | | |
| Camera - Polaroid Spectra | 1990 | | | | | | | |
| Camera - Polaroid SX70 | 1980 | | | | | | | |
| Video Camera - Panasonic VHS | 2005 | | | | | | | |
| Camera - Nikon Digital (ET) | 2001 | | | | | | | |
| Camera - Nikon Digital (INV) | 2002 | \$600 | | | | | | |
| Camera - Kodak Digital | 2005 | | | | | | | |
| Camera - Polaroid Portrait | 1998 | | | \$2,000 | | | | |
| VCR | 2005 | | | | | | | |
| CAMERA EQUIPMENT SUBTOTAL | | \$600 | \$0 | \$2,000 | \$0 | \$0 | \$2,600 | \$0 |
| Car Radios 01-485-622 | | | | | | | | |
| 50 | 1997 | | | | | | | \$7,500 |
| 51 | 1997 | | | | | | | |
| 52 | 2005 | | | | | | | |

| | Year | 2006-2007 | 2007-2008 | 2008-2009 | 2009-2010 | 2010-2011 | Totals | 2011-2012 |
|-----------------------------|-----------|-----------|-----------|-----------|-----------|-----------|---------|-----------|
| | Purchased | | | | | | | |
| 53 | 1997 | \$1,000 | | | | | | |
| 54 | 1997 | \$1,000 | | | | | | |
| 55 | 1997 | | \$1,000 | | | | | |
| 56 | 1997 | \$1,000 | | | | | | |
| 57 | 2005 | | | | | | | |
| 58 | 2005 | | | | | | | |
| 59 | 1997 | | \$1,000 | | | | | |
| 50 | 2005 | | | | | | | |
| 51 | 2005 | | | | | | | |
| 52 | 2005 | | | | | | | |
| 53 | 1997 | | \$1,000 | | | | | |
| CARRADIO SUBTOTAL | | \$1,000 | \$5,000 | \$0 | \$0 | \$0 | \$6,000 | \$7,500 |
| EDP | | | | | | | | |
| <u>Computers 01-485-641</u> | | | | | | | | |
| General Office (535) | 2003 | | \$1,000 | | | | | \$1,000 |
| General Office (535) VLG | | \$1,000 | | | | \$1,000 | | |
| General Office (536) | 2004 | | | \$1,000 | | | | |
| General Office (537) | 2004 | | | \$1,000 | | | | |
| General Office (538) | 2003 | | \$1,000 | \$1,000 | | | | \$1,000 |
| Chief | 2004 | | | \$1,000 | | | | |
| Dps | 2005 | | | | \$1,000 | | | |
| Admin | 2004 | | | | | | | |
| Det1 | 2005 | | | | \$1,000 | | | |
| Det2 | 2005 | | | | \$1,000 | | | |
| Cmdr Det | 2005 | | | | \$1,000 | | | |
| Lockup | 2001 | \$1,000 | | | | \$1,000 | | |
| Patrol1 | 2005 | | | | \$1,000 | | | |
| Patrol2 | 2005 | | | | \$1,000 | | | |
| Patrol3 | 2005 | | | | \$1,000 | | | |
| Commander Office | 2002 | \$1,000 | | | | \$1,000 | | |
| Printers | | | | | | | | |
| General Office (535)dm | | | | | | | | |
| General Office (535) | 2003 | | | \$1,000 | | | | |
| General Office (536) | 2003 | | | \$1,000 | | | | |
| General Office (537) | 2003 | | | \$1,000 | | | | |

| | Year | 2006-2007 | 2007-2008 | 2008-2009 | 2009-2010 | 2010-2011 | Totals | 2011-2012 |
|-----------------------------------|-------------------|----------------|-----------------|----------------|----------------|----------------|-----------------|----------------|
| General Office (538) | 2001 | \$1,000 | | | | | | |
| Det1 | 2001 | \$500 | | | | | | |
| Cmdr | 2002 | | \$500 | | | | | |
| Lockup | 2005 | | | | \$500 | | | |
| Patroll | 2002 | | \$1,000 | \$1,000 | | | | |
| Color Laser | 2002 | | \$2,000 | | | | | |
| <u>Servers & Gateways</u> | | | | | | | | |
| Network | 2003 | | \$3,000 | | | | | |
| SWCD | 2003 | | | | | | | |
| CJIS | 2003 | | | | | | | |
| <u>Other Hardware</u> | | | | | | | | |
| Routers | | | | | | | | |
| Modems | | | | | | | | |
| <u>Software</u> | | | | | | | | |
| Network | | | | | | | | |
| Connectivity1 (DuPage) | | | | | | | | |
| Connectivity2 (SWCD) | | | | | | | | |
| Operating System 01-457-212 | 2005 | | | | | | | |
| Office Product 01-457-212 | 2005 | | | | | | | |
| Incident Reporting 01-457-263 | 2005 | | | | | | | |
| TOTAL HDP COSTS | | \$1,500 | \$13,000 | \$8,000 | \$7,500 | \$3,000 | \$36,000 | \$2,000 |
| <u>Equipment - Administrative</u> | | | | | | | | |
| <u>General Office</u> | | | | | | | | |
| AV Monitors | 99 (rebuilt 2003) | | | | | | | |
| Keypad System | 1990 | \$0 | | | | | | \$10,000 |
| Card Reader System | 1990 | | | | | | | \$15,000 |
| Fax Machine (4YR LC) 01-485-611 | 2003 | | \$500 | | | | | |
| Copier 01-485-642 | 2000 | | \$25,000 | | | | | |
| Base Radios 01-485-622 | 1995 | \$3,000 | \$3,000 | | | | | |
| Typewriter | 2001 | | | | | | | |
| <u>Chief</u> | | | | | | | | |
| Fax Machine 01-485-611 | 2005 | | | | | | | \$500 |

| | Year Purchased | 2006-2007 | 2007-2008 | 2008-2009 | 2009-2010 | 2010-2011 | Totals | 2011-2012 |
|---|-------------------|-----------|--------------------------|-----------|-----------|-----------|----------|-----------|
| Patrol | | | | | | | | |
| Typewriter | 2003 | | | | | | | |
| Lock Up | | | | | | | | |
| Video Camera | 1990 | | | | | | | |
| Parking Lot | | | | | | | | |
| Video Camera | 99 (rebuilt 2003) | | | | | | | |
| Bicycle1 01-485-611 | 2000 | | | \$1,000 | | | | |
| Bicycle2 01-485-611 | 2000 | | | \$1,000 | | | | |
| Bicycle3 01-485-611 | 2003 | | | | \$1,000 | | | |
| Crowd Control Launcher | 2003 | | | | | | | |
| Internal/External Video/Audio Monitoring System With Recording Capability | | | \$15,000 | | | \$30,000 | | |
| TOTAL ADMIN EQUIPMENT COSTS | | \$3,000 | \$43,500 | \$2,000 | \$1,000 | \$30,000 | \$79,500 | \$25,500 |
| Furniture | | | | | | | | |
| General Office | 2003 | | | | | | | |
| Chief 01-485-611 | 2005 | | | | | | | |
| Ops/Admin. | Various | | | | | | | |
| Detectives | 2000 | | | | | | | |
| Lunch Room | Various | | | \$1,500 | | | | |
| Interview 1 01-451-405 | 2005 | | | | | | | |
| Interview 2 01-451-405 | 2005 | | | | | | | |
| Cmdr. Office | 1999 | | | | | | | |
| Lock Up 01-485-611 | 1990 | | \$2,000 | | | | | |
| | | | RELAM FLOORS | | | | | |
| Evidence | 1990 | \$0 | | | | | | \$20,000 |
| | | | SPACE EFFICIENT SHELVING | | | | | |
| Patrol 01-485-611 | 1999 | | | \$5,400 | | | | |
| Locker Room 1 | 1990 | | | | | | | \$10,000 |
| Locker Room 2 | 1990 | | | | | | | \$10,000 |
| TOTAL FURNITURE COSTS | | \$0 | \$2,000 | \$1,900 | \$0 | \$0 | \$8,900 | \$40,000 |

| | Year Purchased | 2006-2007 | 2007-2008 | 2008-2009 | 2009-2010 | 2010-2011 | Totals | 2011-2012 |
|--------------------------------------|----------------|-----------|-----------|-----------|-----------|-----------|--------|-----------|
| Ballistic Protection | | | | | | | | |
| SHIELD1 | 2003 | | | | | | | |
| SHIELD2 | 2002 | | | | | | | |
| SHIELD3 | 2002 | | | | | | | |
| SHIELD4 | 2002 | | | | | | | |
| HELMET 1 | 2002 | | | | | | | |
| HELMET 2 | 2002 | | | | | | | |
| HELMET 3 | 2003 | | | | | | | |
| HELMET 4 | 2002 | | | | | | | |
| BALLISTIC PROTECTION SUBTOTAL | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ballistic Vest 01-451-345 | | | | | | | | |
| 500 | 2002 | | \$656 | | | | | |
| 501 | 2002 | | \$656 | | | | | |
| 502 | 1999 | | | | \$696 | | | |
| 503 | 2005 | | | | | | | |
| 504 | 2001 | \$637 | | | | | | |
| 505 | 2003 | | | | | | | |
| 506 | 1999 | | | | \$696 | | | |
| 507 | 2001 | \$637 | | | | | | |
| 510 | 2005 | | | | | | | |
| 511 | 1999 | | | | \$696 | | | |
| 512 | 2001 | \$637 | | | | | | |
| 513 | 2001 | \$637 | | | | | | |
| 514 | 1999 | | | | \$696 | | | |
| 515 | 2002 | | | \$675 | | | | |
| 516 | 2005 | | | | | | | |
| 517 | 2002 | | \$656 | | | | | |
| 518 | 2003 | | | \$675 | | | | |
| 520 | 2005 | | | | | | | |
| 522 | 2005 | | | | | | | |
| 523 | 2002 | | \$656 | | | | | |
| 524 | 2003 | | | \$675 | | | | |
| 525 | 2003 | | | \$675 | | | | |
| 526 | 1999 | | | | \$696 | | | |
| 528 | 2002 | | \$656 | | | | | |
| 530 | 2005 | | | | | | | |

Year
Purchased 2006-2007 2007-2008 2008-2009 2009-2010 2010-2011 Totals 2011-2012

| BALDWIN WEST SUBTOTAL | | \$ 548 | \$ 80 | \$ 200 | \$ 480 | \$ 50 | \$12,008 | \$ 80 |
|-----------------------------|------|--------|-------|----------|----------|-------|----------|---------|
| Gas Masks 01-451-345 | | | | | | | | |
| 500 | 2004 | | | \$350 | | | | |
| 501 | 2004 | | | \$350 | | | | |
| 502 | 2004 | | | \$350 | | | | |
| 503 | 2004 | | | \$350 | | | | |
| 504 | 2004 | | | \$350 | | | | |
| 505 | 2004 | | | \$350 | | | | |
| 506 | 2004 | | | \$350 | | | | |
| 507 | 2004 | | | \$350 | | | | |
| 510 | 2004 | | | \$350 | | | | |
| 511 | 2004 | | | \$350 | | | | |
| 512 | 2004 | | | | \$361 | | | |
| 513 | 2004 | | | | \$361 | | | |
| 514 | 2004 | | | | \$361 | | | |
| 515 | 2004 | | | | \$361 | | | |
| 516 | 2004 | | | | \$361 | | | |
| 517 | 2004 | | | | \$361 | | | |
| 518 | 2004 | | | | \$361 | | | |
| 520 | 2004 | | | | \$361 | | | |
| 522 | 2004 | | | | \$361 | | | |
| 523 | 2004 | | | | \$361 | | | |
| 524 | 2004 | | | | | | | |
| 525 | 2004 | | | | | | | |
| 526 | 2004 | | | | | | | |
| 528 | 2004 | | | | | | | |
| 530 | 2004 | | | | | | | |
| 525 | 2004 | | | | | | | |
| 536 | 2004 | | | | | | | |
| 537 | 2004 | | | | | | | |
| 538 | 2004 | | | | | | | |
| GAS MASK SUBTOTAL | | \$ 80 | \$ 80 | \$ 1,500 | \$ 1,610 | \$ 80 | \$7,110 | \$ 80 |
| Handguns 01-451-401 | | | | | | | | |
| 500 | 1998 | | | | | | | \$1,200 |
| 501 | 1998 | | | | | | | \$1,200 |
| 502 | 1998 | | | | | | | \$1,200 |

| | Year | 2006-2007 | 2007-2008 | 2008-2009 | 2009-2010 | 2010-2011 | Totals | 2011-2012 |
|-----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|--------|-----------|
| | Purchased | | | | | | | |
| 503 | 1998 | | | | | | | \$1,200 |
| 504 | 1998 | | | | | | | \$1,200 |
| 505 | 1998 | | | | | | | \$1,200 |
| 506 | 1998 | | | | | | | \$1,200 |
| 507 | 1998 | | | | | | | \$1,200 |
| 510 | 1998 | | | | | | | \$1,200 |
| 511 | 1998 | | | | | | | \$1,200 |
| 512 | 1998 | | | | | | | \$1,200 |
| 513 | 1998 | | | | | | | \$1,200 |
| 514 | 1998 | | | | | | | \$1,200 |
| 515 | 1998 | | | | | | | \$1,200 |
| 516 | 1998 | | | | | | | \$1,200 |
| 517 | 1998 | | | | | | | \$1,200 |
| 518 | 1998 | | | | | | | \$1,200 |
| 520 | 1998 | | | | | | | \$1,200 |
| 522 | 1998 | | | | | | | \$1,200 |
| 523 | 1998 | | | | | | | \$1,200 |
| 524 | 1998 | | | | | | | \$1,200 |
| 525 | 1998 | | | | | | | \$1,200 |
| 526 | 1998 | | | | | | | \$1,200 |
| 528 | 1998 | | | | | | | \$1,200 |
| 530 | 1998 | | | | | | | \$1,200 |
| SPARE | 1998 | | | | | | | \$1,200 |
| HANDGUN SUBTOTAL | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0,000 |
| Portable Radios 01-485-622 | | | | | | | | |
| 402TZN1353Z (Assigned 501) | 2005 | | | | | | | |
| 402TZN1339Z (Assigned 507) | 2005 | | | | | | | |
| 402TZN8135Z (Assigned 512) | 2005 | | | | | | | |
| 402TZN1330Z (Assigned 514) | 2005 | | | | | | | |
| 402TZN1351Z (Assigned 517) | 2005 | | | | | | | |
| 402TZN2344Z (Assigned 518) | 2005 | | | | | | | |
| 402TZN2363Z (Assigned 522) | 2005 | | | | | | | |
| 402TZN2355Z (Assigned 526) | 2005 | | | | | | | |
| 402TZN1361Z (Assigned 530) | 2005 | | | | | | | |
| 402TZN1358Z (Assigned CADET) | 2005 | | | | | | | |
| 402AVEB069Z (Assigned 502) | 1995 | \$1,030 | | | | | | |

| | Year Purchased | 2006-2007 | 2007-2008 | 2008-2009 | 2009-2010 | 2010-2011 | Totals | 2011-2012 |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|------------|-----------------|------------|
| 402AVYB652Z (Assigned 503) | 1995 | \$1,030 | | | | | | |
| 402AVEB068Z (Assigned 504) | 1995 | \$1,030 | | | | | | |
| 402AVC6573Z (Assigned 505) | 1995 | \$1,030 | | | | | | |
| 402AVY3669Z (Assigned 506) | 1995 | \$1,030 | | | | | | |
| 402AVY5667Z (Assigned 510) | 1995 | \$1,030 | | | | | | |
| 402AVG8336Z (Assigned 516) | 1995 | \$1,030 | | | | | | |
| 402AXEC537Z (Assigned 520) | 1997 | | \$1,061 | | | | | |
| 402AXY0660Z (Assigned 528) | 1997 | | \$1,061 | | | | | |
| 402AXY3835Z (Assigned 511) | 1998 | | | \$1,093 | | | | |
| 402AXY3826Z (Assigned 515) | 1998 | | | \$1,093 | | | | |
| 402TZA0881Z (Assigned 513) | 1999 | | | | \$1,125 | | | |
| 402TZA0834Z (Assigned 523) | 1999 | | | | \$1,125 | | | |
| 402TZA0831Z (Assigned 524) | 1999 | | | | \$1,125 | | | |
| 402TZA0830Z (Assigned 525) | 1999 | | | | \$1,125 | | | |
| 749TAG8005 (Assigned 500) | 2000 | | | | | | | |
| 749APY1974B (Assigned SPARE) | 2000 | | | | | | | |
| PORTABLE RADIOS SUBTOTAL | | \$7,250 | \$2,122 | \$2,186 | \$2,500 | \$0 | \$16,018 | \$0 |
| Radar Units 01-451-401 | | | | | | | | |
| 51-KUSTOM (AA5329) | 1992 | \$2,575 | | | | | | |
| 53-DECATUR (18493) | 1999 | | | | \$2,575 | | | |
| 54-DECATUR (10703) | 1996 | | \$2,575 | | | | | |
| 55-DECATUR (11474A) | 1997 | | \$2,575 | | | | | |
| 56-KUSTOM (T4264) | 2003 | | | | | | | |
| 57-DECATUR (6147) | 1995 | \$2,575 | | | | | | |
| 58-DECATUR (1073C) | 1993 | | | | | | | |
| 59-DECATUR (59) | 2004 | | | | | | | |
| KUSTOM (SPARE) | 1990 | | | | | | | |
| KUSTOM (SPARE) | 1990 | | | | | | | |
| RADAR UNITS SUBTOTAL | | \$5,150 | \$5,150 | \$0 | \$2,575 | \$0 | \$12,875 | \$0 |
| Riot Helmets | | | | | | | | |
| 500 | 2002 | | | | | | | |
| 501 | 2002 | | | | | | | |
| 502 | 2002 | | | | | | | |
| 503 | 2002 | | | | | | | |
| 504 | 2002 | | | | | | | |
| 505 | 2002 | | | | | | | |

| | Year | 2006-2007 | 2007-2008 | 2008-2009 | 2009-2010 | 2010-2011 | Totals | 2011-2012 |
|---|------|-----------|-----------|-----------|-----------|-----------|----------|-----------|
| 506 | 2002 | | | | | | | |
| 507 | 2002 | | | | | | | |
| 510 | 2002 | | | | | | | |
| 511 | 2002 | | | | | | | |
| 512 | 2002 | | | | | | | |
| 513 | 2002 | | | | | | | |
| 514 | 2002 | | | | | | | |
| 515 | 2002 | | | | | | | |
| 516 | 2002 | | | | | | | |
| 517 | 2002 | | | | | | | |
| 518 | 2002 | | | | | | | |
| 520 | 2002 | | | | | | | |
| 522 | 2002 | | | | | | | |
| 523 | 2002 | | | | | | | |
| 524 | 2002 | | | | | | | |
| 525 | 2002 | | | | | | | |
| 526 | 2002 | | | | | | | |
| 528 | 2002 | | | | | | | |
| 530 | 2002 | | | | | | | |
| PIRROT HELMETS SUBTOTAL | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| RIFLES | | | | | | | | |
| 1 | 1995 | | | | | | | |
| 2 | 1995 | | | | | | | |
| 3 | 1995 | | | | | | | |
| 4 | 1995 | | | | | | | |
| 5 | 1995 | | | | | | | |
| RIFLES SUBTOTAL | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| VEHICLES 01-485-625 | | | | | | | | |
| Operations Coordinator (#50) (6 Year Replacement) | 2005 | | | | | | | |
| Patrol (#51) (4 Year Replacement) | 2004 | | | \$28,000 | | | | |
| Patrol (#52) (4 Year Replacement) | 2005 | | | | \$29,000 | | | |
| Patrol (#53) (4 Year Replacement) | 2003 | | \$27,400 | | | | \$30,000 | |
| Patrol (#54) (4 Year Replacement) | 2003 | | \$27,400 | | | | \$30,000 | |
| Patrol (#55) (4 Year Replacement) | 2000 | \$26,666 | | | | | \$30,000 | |
| Patrol (#56) (4 Year Replacement) | 2003 | | \$27,400 | | | | \$30,000 | |
| Patrol (#57) (4 Year Replacement) | 2004 | | | | \$29,000 | | | |

| | Year Purchased | 2006-2007 | 2007-2008 | 2008-2009 | 2009-2010 | 2010-2011 | Totals | 2011-2012 |
|---|----------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Patrol (#58) (4 Year Replacement) | 2005 | | | | \$29,000 | | | |
| Patrol (#59) (4 Year Replacement) | 2004 | | | \$28,000 | | | | |
| Chief (#60) (6 Year Replacement) | 2002 | | | \$28,000 | | | | |
| Detective (#61) (6 Year Replacement) | 2001 | \$26,667 | | | | | | |
| Detective (#62) (6 Year Replacement) | 2001 | \$26,667 | | | | | | |
| Administrative Vehicle (#63) (6 Year Replacement) | 2003 | | | | \$27,000 | | | |
| VEHICLE SUBTOTAL | | \$80,000 | \$32,200 | \$44,000 | \$102,000 | \$0 | \$360,200 | \$120,000 |
| VIDEO CAMERA 01-485-611 | | | | | | | | |
| 50 | | | | | | | | |
| 51 | 2003 | | | | | | | |
| 52 | 1998 | \$6,000 | | | | | | |
| 53 | 2000 | | \$6,180 | | | | | |
| 54 | 2005 | | | | | | | |
| 55 | | \$6,000 | | | | | | |
| 56 | 1996 | | \$6,180 | | | | | |
| 57 | 2005 | | | | | | | |
| 58 | 1998 | \$6,000 | | | | | | |
| 59 | 2005 | | | | | | | |
| 60 | | | | | | | | |
| 61 | | | | | | | | |
| 62 | | | | | | | | |
| 63 | | | | | | | | |
| VIDEO CAMERA TOTAL | | \$15,000 | \$12,360 | \$0 | \$0 | \$0 | \$30,360 | \$0 |
| WARNING LIGHTS | | | | | | | | |
| 50 | 1995 | | | | | | | |
| 51 | 1991 | | | | | | | |
| 52 | 1999 | | | | | | | |
| 53 | 2003 | | | | | | | |
| 54 | 1994 | | | | | | | |
| 55 | 1998 | | | | | | | |
| 56 | 2000 | | | | | | | |
| 57 | 1994 | | | | | | | |
| 58 | 1998 | | | | | | | |
| 59 | 2003 | | | | | | | |
| 60 | 2003 | | | | | | | |
| 61 | 2002 | | | | | | | |

| | Year Purchased | 2006-2007 | 2007-2008 | 2008-2009 | 2009-2010 | 2010-2011 | Totals | 2011-2012 |
|----|-------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 62 | 2003 | | | | | | | |
| 63 | 2002 | | | | | | | |
| | WARNING LIGHTS SUBTOTAL | \$0 | \$0 | \$0 | \$3,300 | \$0 | \$0 | \$0 |
| | POLICE DEPARTMENT TOTAL | \$134,308 | \$175,000 | \$118,842 | \$136,665 | \$33,000 | \$597,115 | \$225,000 |

| | Year Purchased | 2006-2007 | 2007-2008 | 2008-2009 | 2009-2010 | 2010-2011 | Totals | 2011-2012 |
|---|----------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| MUNICIPAL SERVICES | | | | | | | | |
| Vehicles | | | | | | | | |
| 2002 Chevy Half Ton 1500 (#71) Jim (5 Year Replac) | 2002 | \$12,500 | | | | | | |
| 2001 Ford Taurus (#79)- Alan (6 Year Replacement) | 2001 | | \$25,000 | | | | | |
| 1999 Ford Explorer (#75) - Tim (6 Year Replacement) | 1999 | \$15,000 | | | | | | |
| 2005 Building Inspector (6 Year Replac) | 2005 | | | | | | | \$27,500 |
| 2004 Ford F250 (#72) Don (5 Year Replacement) | 2004 | | | \$13,285 | | | | |
| 2005 Ford F550 - 1 Ton Dump (#81) (8 Year Replac) | 2005 | | | | | | | |
| 2004 Int'l 7400 (#74) (12 Year Replacement) | 2004 | | | | | | | |
| 2002 Caterpillar Backhoe (9 Year Replacement) | 2002 | | | | | | | \$50,000 |
| 1995 Int'l Pickup 4900 (#73) (12 Year Replacement) | 1995 | \$50,000 | | | | | | |
| VEHICLE TOTAL | | \$77,500 | \$25,000 | \$13,285 | \$0 | \$0 | \$115,785 | \$77,500 |
| COMPUTERS | | | | | | | | |
| Chief Building Inspector - 01-570-641 | 2003 | | \$1,000 | | | | | \$1,000 |
| Director Of Municipal Services - Alan 01-570-641 | 2004 | | | \$1,000 | | | | |
| Municipal Services Secretary - Joanne 01-570-641 | 2003 | | \$1,000 | | | | | \$1,000 |
| Public Works Garage 01-545-641 | 2003 | | \$1,000 | | | | | \$1,000 |
| COMPUTER TOTAL | | \$0 | \$3,000 | \$1,000 | \$0 | \$0 | \$4,000 | \$3,000 |
| Equipment/Services | | | | | | | | |
| VH Seal Coating 01-445-602 | 2004 | | \$6,000 | | | | | |
| Salt Bins | | | | | | | | |
| Street Maintenance - GENERAL FUND | | \$177,000 | \$108,761 | \$121,300 | \$166,800 | \$170,000 | | \$270,000 |
| EQUIPMENT/SERVICE TOTAL | | \$177,000 | \$114,761 | \$121,300 | \$166,800 | \$170,000 | \$749,861 | \$270,000 |
| FURNITURE | | | | | | | | |
| Assist Director Municipal Services 01-570-611 | 2005 | | | | | | | |
| FURNITURE TOTAL | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| MUNICIPAL SERVICES TOTAL | | \$254,500 | \$142,761 | \$135,585 | \$166,800 | \$170,000 | \$869,646 | \$350,500 |

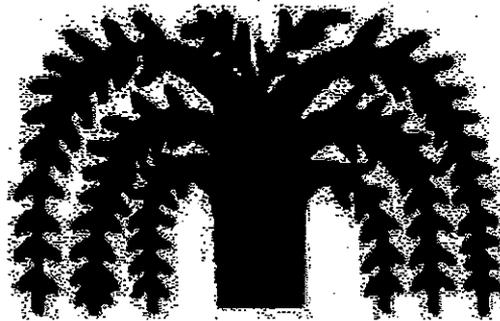
| | Year Purchased | 2006-2007 | 2007-2008 | 2008-2009 | 2009-2010 | 2010-2011 | Totals | 2011-2012 |
|--|----------------|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|
| PARKS & RECREATION PROJECTS | | | | | | | | |
| New Rip Rap (Willow Pond) | | | \$5,500 | \$4,500 | | | | |
| Neighborhood Park Gazebos/Shelters | | \$0 | \$0 | \$0 | \$0 | \$36,000 | | \$36,000 |
| Community Park Ball Field Lighting | | \$0 | \$0 | \$0 | | \$81,000 | | |
| Community Park Parking Lot Expansion | | \$0 | | | | \$40,000 | | |
| Court Improvements-Community Park | | | | \$80,000 | | | | |
| Handicapped Accessible Fishing Platform(s) | | \$15,000 | | \$0 | \$0 | | | |
| Community Park Toilet/Concession/Storage Building | | \$120,000 | | | | \$60,000 | | |
| Playground Equipment-Ridgemoor | | | | | \$70,000 | | | |
| Playground Equipment-Waterford | | | \$0 | \$0 | | | | \$84,000 |
| PARKS & RECREATION TOTAL | | \$135,000 | \$5,500 | \$84,500 | \$70,000 | \$217,000 | \$512,000 | \$120,000 |
| Total General Fund Expenditures | | \$568,308 | \$444,861 | \$374,127 | \$400,465 | \$471,000 | \$2,258,761 | \$760,500 |
| Total Water Fund Expenditures | | \$138,500 | \$57,000 | \$75,285 | \$72,000 | \$50,000 | \$392,785 | \$261,000 |
| Total MFT Fund Expenditures | | \$207,000 | \$211,900 | \$217,000 | \$222,400 | \$225,000 | \$1,083,300 | \$0 |
| WATER FUND EXPENDITURES | | | | | | | | |
| Public Works Secretary - Rose | 2004 | | | \$1,000 | | | \$1,000 | |
| Assist Director Municipal Services - Tim | 2003 | | \$1,000 | | | | \$1,000 | |
| Public Works Pump House | 2003 | | \$1,000 | | | | \$1,000 | |
| SCADA System | 2003 | | \$2,000 | | | | \$2,000 | |
| Water Pumps | 2004 | | | | | | \$0 | |
| Tank Painting | 2000-2001 | | | | | | \$0 | \$200,000 |
| 1995 Int'l Pickup 4900 (#73) (12 Year Replacement) | 1995 | \$50,000 | | | | | \$50,000 | \$50,000 |

| | Year Purchased | 2006-2007 | 2007-2008 | 2008-2009 | 2009-2010 | 2010-2011 | Totals | 2011-2012 |
|---|----------------|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|
| 1999 Ford Explorer (#75) - Tim (6 Year Replacement) | 1999 | \$15,000 | | | | | | |
| 2002 Chevy Half Ton 1500 (#71) (5 Year Replacement) | 2002 | \$12,500 | | | | | | |
| 2004 Ford F250 (#72) Don (5 Year Replacement) | 2004 | | | \$13,285 | | | | |
| Tank Washing - 67th Street | 2005 | | | \$11,000 | | | \$11,000 | \$11,000 |
| Tank Washing-Executive | | | | | \$11,000 | | \$11,000 | |
| Tank Washing-Standpipe | | \$11,000 | | | \$11,000 | | | |
| Hydrant Replacements | | \$50,000 | \$50,000 | \$50,000 | \$50,000 | \$50,000 | \$250,000 | |
| Pump House - Painting | | | \$3,000 | | | | \$3,000 | |
| WATER FUND TOTAL | | \$138,500 | \$57,000 | \$75,285 | \$72,000 | \$50,000 | \$392,785 | \$261,000 |
| MFT EXPENDITURES | | | | | | | | |
| Street Maintenance | | \$207,000 | \$211,900 | \$217,000 | \$222,400 | \$225,000 | | |
| MFT TOTAL | | \$207,000 | \$211,900 | \$217,000 | \$222,400 | \$225,000 | \$1,083,300 | |

CAPITAL IMPROVEMENT PROGRAM SELECTION CRITERIA

As part of the long term planning process staff and the Village Board annually rank all the major capital projects for the Village. In some instances there are funding sources available and in others there are not. The following Criteria help provide an objective way to evaluate the merits of different capital projects. Each category provides a score from 1 to 5 based on a ranking outline. A different weight may be assigned to categories due to the category priority. The maximum score of each project is 100 points. The Capital Improvements Plan is a separate document that is not included in the operating budget.

| <u>Project Criteria</u> | <u>Project Criteria Description</u> |
|--------------------------------|--|
| Public Health and Safety | Is the project necessary to alleviate an existing health or safety hazard? Weight - 3 |
| Relation to Adopted Plan | Is the project included in a formal plan that has been adopted by the Village? Weight - 2 |
| Participatory Financing | Is the project eligible for grants or other participatory financing? Weight - 3 |
| Potential Utilization | Will the project be utilized year-round by a large segment of the community? Weight - 2 |
| Compliance Required | Is project required for compliance with a law or regulation? Weight - 1 |
| Budget Impact | What impact does the project have on the operations budget? Weight - 2 |
| Economic Development | Will the project promote economic development activities in Resident or Business districts? Weight 2 |
| Protect Public Property | Does the project eliminate damage to public property? Weight - 1 |
| Protect Private Property | Does the project eliminate damage to private property? Weight - 2 |
| Village Cost | Is Village revenue available to complete the project? Weight - 2 |



The Village of Willowbrook

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

MISCELLANEOUS STATISTICS

April 30, 2005

| | |
|-----------------------|--|
| Date of Incorporation | January 18, 1960 |
| Form of Government | Mayor-Council |
| Geographic Location | 16 miles southwest of Downtown Chicago and located in southeast DuPage County |
| Area | 2.4 Square Miles |
| <u>Population</u> | |
| 2000 | 8,967 |
| 1997 | 9,100 |
| 1991 | 8,701 |
| 1984 | 6,250 |
| 1981 | 4,953 |

Municipal Services and Facilities

| | | |
|---|-------|---------------|
| Number of Full-Time Employees | 40 | |
| Miles of Streets | 19 | |
| Miles of Alleys | None | |
| Miles of Sewers | *None | |
| <u>Building Inspection</u> | | |
| Number of Permits Issued | | |
| | 2005 | 303 |
| | 2004 | 275 |
| | 2003 | 275 |
| | 2002 | 300 |
| | 2001 | 333 |
| | 2000 | 314 |
| | 1999 | 249 |
| | 1998 | 266 |
| | 1997 | 259 |
| | 1996 | 263 |
| | 1995 | 228 |
| <u>Value of Construction Authorized</u> | | |
| | 2005 | \$ 11,459,740 |
| | 2004 | 7,022,070 |
| | 2003 | 2,922,070 |
| | 2002 | 17,529,923 |
| | 2001 | 16,298,021 |
| | 2000 | 20,533,375 |
| | 1999 | 13,464,076 |
| | 1998 | 8,497,877 |
| | 1997 | 4,855,284 |
| | 1996 | 11,936,537 |
| | 1995 | 10,641,380 |

*Sewers are handled by DuPage County or the Hinsdale Sanitary District.

VILLAGE OF WILLOWBROOK, ILLINOIS

MISCELLANEOUS STATISTICS

April 30, 2005

Municipal Services and Facilities (Continued)

| | |
|---|-----------|
| Police Protection | |
| Number of Police Officers | 25 |
| Number of Crossing Guards | 1 |
| Number of Squad Cars | 15 |
| Recreation Facilities | |
| Number of Parks and Playgrounds | 10 |
| Park Area in Acres | 56.64 |
| Municipal Water Utility | |
| Population Served | 8,967 |
| Rated Daily Pumping Capacity | 2,700,000 |
| Average Daily Pumpage | 1,200,000 |
| Miles of Water Mains | 40.5 |
| Number of Metered Accounts | 2047 |
| Elections | |
| Number of Registered Voters | 5800 |
| Number of Votes Cast in Last Municipal Election | 796 |
| Percentage of Registered Voters Voting in Last Municipal Election | 13.72% |

Data Source

Village Records

**VILLAGE OF WILLOWBROOK
2005 PROPERTY TAX RATES**

| Taxing District | Tax Rate |
|--|---------------|
| DuPage County | 0.1850 |
| DuPage County Forest Preserve | 0.1358 |
| DuPage Airport Authority | 0.0213 |
| DuPage Water Commission | 0.0000 |
| Downers Grove Township | 0.0290 |
| Downers Grove Township Road District | 0.0434 |
| School District #62 | 1.4958 |
| School District #86 | 1.2310 |
| School District #502 | 0.1972 |
| Village of Willowbrook - Special Rec Tax | 0.0089 |
| Tri-State Fire District | 0.5524 |
| Indian Prairie Library District | 0.1675 |
| TOTAL | 4.0673 |

VILLAGE OF WILLOWBROOK, ILLINOIS

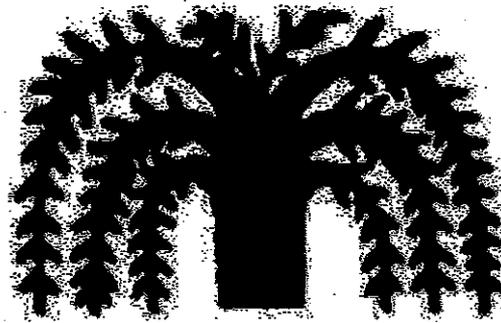
PRINCIPAL TAXPAYERS

April 30, 2004

| Taxpayers | Type of Business | 2004 Assessed Valuation | Percentage of Total Assessed Valuation |
|---|------------------|-------------------------|--|
| Archstone Communities (AMLI of Willowbrook) | Apartments | \$11,899,600 | 3.24% |
| Regency Centers, LP (Hinsdale Lake Commons) | Retail | 5,659,090 | 1.54% |
| The Oaks at Knollwood | Apartments | 5,023,970 | 1.37% |
| Alamprese, Frank | Office Park | 3,312,510 | 0.90% |
| American National Bank and Trust (Borse Plastics) | Light Industrial | 3,147,850 | 0.86% |
| Willowbrook Hinsdale Inn (Holiday Inn) | Retail | 3,112,800 | 0.85% |
| McNaughton BLDRS. (Woodland Park Office Center) | Office | 2,922,270 | 0.80% |
| Willowbrook Apartments | Apartments | 2,227,860 | 0.61% |
| Hinsbrook Bank & Trust | Bank | 2,122,780 | 0.58% |
| Sunrise Willowbrook Assisted | Nursing Home | 1,893,570 | 0.52% |
| TOTAL | | \$41,322,300 | 11.25% |

Data Source

Office of the County Clerk



The Village of Willowbrook

Village of Willowbrook

Glossary

ACCRAUAL 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.

Village of Willowbrook

Glossary

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.

Village of Willowbrook

Glossary

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

Village of Willowbrook

Glossary

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.

Village of Willowbrook

Glossary

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.