

**VILLAGE OF WILLOWBROOK, ILLINOIS
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FISCAL YEAR 2007/08 ANNUAL BUDGET

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Village of Willowbrook, Illinois

Principal Officers

May 1, 2007

LEGISLATIVE

VILLAGE BOARD OF TRUSTEES

Gary Pretzer, President

Robert Napoli

Michael Brown

Timothy McMahon

Michael Mistele

Paul Schoenbeck

Dennis Baker

Leroy Hansen, Clerk

ADMINISTRATIVE

Phillip Modaff, Village Administrator

Sue Stanish, Director of Finance

Timothy Halik, Director of Municipal Services

Edward Konstanty, Chief of Police



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Village of Willowbrook

Illinois

For the Fiscal Year Beginning

May 1, 2006

President

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, 2007 is hereby submitted.

This budget, in the amount of \$10,185,567 includes all of the Village of Willowbrook funds except the Special Tax Allocation Fund and the Police Pension Fund. This operating budget represents a 12.2% increase from the previous year's operating budget. The fiscal year (FY) 2007-08 budget is funded by operating revenues, state and federal grants and debt instruments. The Hotel/Motel Tax Fund, Motor Fuel Tax Fund, and Capital Projects Fund will utilize designated fund balance reserves to accomplish certain projects. The General Fund, Water Fund and Water Capital Improvements Fund all project surpluses for the FY 2007-08 budget year.

Pursuant to state law, the draft budget document was made conveniently available for public inspection on February 19, 2007 a public hearing and a first reading of the appropriation ordinance was held on March 1, 2007. The budget was adopted on April 9, 2007.

Overview of FY 2007-08 Budget

All Funds

- Total revenues for the FY 2007-08 are estimated at \$10,868,990, an increase of about 19.1% from FY 2006-07 budgeted revenues. The budgeted revenues for FY 2007-08 are about 17.4% above the FY 2006-07 estimated actual revenues of \$9,261,128.
- Total budgeted expenditures for FY 2007-08 are \$10,185,567 a 12.5% increase compared to the actual projected expenditures for FY 2006-07 of \$9,055,256.

General Fund

- General fund budgeted revenues for FY 2007-08 are projected to come in about 7.4% or \$501,946 greater than the budgeted revenues in FY 2006-07. There have been no new revenue sources included in the FY 2007-08 budget. The projected increase can be attributed to an increase in sales tax from existing businesses and the Town Center Development. The Village anticipates a positive economic outlook with increases in sales, income taxes and the places of eating tax. A detailed explanation of Village revenues can be found on pages 37-44.

- The general fund budgeted expenditures are projected to be \$7,183,015 which is 7.6% or \$509,965 above the FY 2006-07 budget of \$6,673,050. The increase of \$509,965 includes funding for operating expenditures, capital improvements and an increase in spending on technology.

The general fund is projected to produce a surplus of \$137,189.

Water Fund

- FY 2007-08 water fund revenues budgeted at \$2,378,980 are projected to come in \$571,123 or 35.8% higher than the FY 2006-07 budget of \$1,751,689. The significant increase is the result of a \$572,250 rebate from the DuPage Water Commission. Water Consumption is also expected to increase based on the Town Center Development.
- Fiscal year 2007-08 budgeted water fund expenditures of \$2,321,192, are \$571,123 or 32.6% greater than the FY 2006-07 budget. The primary reason is the \$572,250 water commission rebate that will be transferred to the Water Capital Improvements Fund.

The water fund is projected to produce a surplus of \$57,789.

Hotel Motel Tax Fund

- Hotel motel tax revenues have remained fairly consistent since last year. There are four hotels that reside within the Village's boundaries. The revenues projected at \$89,700 are generated from a 1.0% hotel motel tax that is locally assessed by the Village.
- Fiscal year 2007-08 hotel/motel tax fund expenditures budgeted at \$95,000 represent an 8.0% or \$7,030 increase over the amount budgeted amount in FY 2006-07. The increase in expenditures will go towards the advertising budget to promote tourism in the Village.

With a growing fund balance from the prior year, the hotel motel tax fund is planning to utilize \$5,300 in reserves for the FY 2007-08 advertising program.

Motor Fuel Tax Fund

- Motor fuel tax revenues of \$256,656 are consistent with the amounts budgeted and collected for in FY 2006-07.
- The motor fuel tax fund was restructured to only include the street maintenance program. Other expenditures such as street light maintenance and the purchase of rock salt were moved to the public services budget in the general fund. Not only was the fund restructured but the street maintenance program was revised to utilize more frequent and different maintenance methods that will extend the life of Village streets by 50%.

The motor fuel tax fund is expected to drawdown \$33,344 in reserves.

Water Capital Improvement Fund

- The water capital improvement fund was established during FY 2005-06. The fund

was initially established to account for the .20-cent rate reduction the Village receives on each thousand gallons of water purchased from the DuPage Water Commission.

- Effective May 1, 2007 an additional .20-cent rate reduction is planned to occur. At this time the Village Board has committed to utilizing the amounts generated from the rate reductions to fund water capital improvements. Revenues in the fund will come through a transfer from the Village's water fund. The amount transferred will be .40-cents per each thousand gallons billed for a total estimated amount of \$163,200. A \$572,250 rebate from the Water Commission will also be transferred to the water capital improvements fund from the water fund. The rebate will also be used for capital projects.
- Expenditures totaling \$75,000 are budgeted for architectural services for a new Municipal Services facility, which includes the water operations.

Based on the \$572,250 rebate and the .40-cent rate reduction, the water capital improvements fund is expected to have a surplus of \$694,922.

Capital Projects Fund

- Capital project fund budgeted revenues for FY 2007-08 are projected to come in at \$83,000. The primary source of revenue is a transfer from the general fund for architectural services for a new Municipal Services facility.
- Expenditures in the capital projects fund total \$221,361. Funds are included for the final debt service payments for land purchased on Willowbrook Centre Parkway and architectural services as noted above.

The capital projects fund is expected to drawdown \$138,361 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 42 full time employees including 27 sworn Police Department personnel.

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

Local Economic Condition and Outlook

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

After several years of negotiations and planning the Village's Town Center has been approved and site preparation and grading are underway. The center is located in the Village's Tax Increment Financing District (TIF) (Plainfield and Route 83) that was established in 1990 to promote a high quality retail development and Village Town Center. A focus group comprised of residents, business owners, and Village staff met and developed a plan that has been utilized to formulate the development plan for the Town Center.

The current plan includes retail stores, restaurants, a bank and gathering places for patrons to enjoy. Examples of retailers committed to the project are Michaels, Sports Authority, Staples and Bed Bath and Beyond. Restaurants include Portillos, Granite City Steakhouse, Chipotle Grill, Panera Bread and Starbucks. This project will also include over \$2,000,000 in developer funded public improvements some of which are included in the Village's capital plan. From a revenue perspective once fully developed the center will provide over \$450,000 in sales and places of eating taxes annually for the Village. For FY 2007-08 revenues have been included for a three month period.

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 2007-08 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. On the downward trend are the Village's Utility Tax receipts specifically telecommunication taxes. Although it is too early to confirm, this may be a statewide trend due to the new technologies available for communication services.

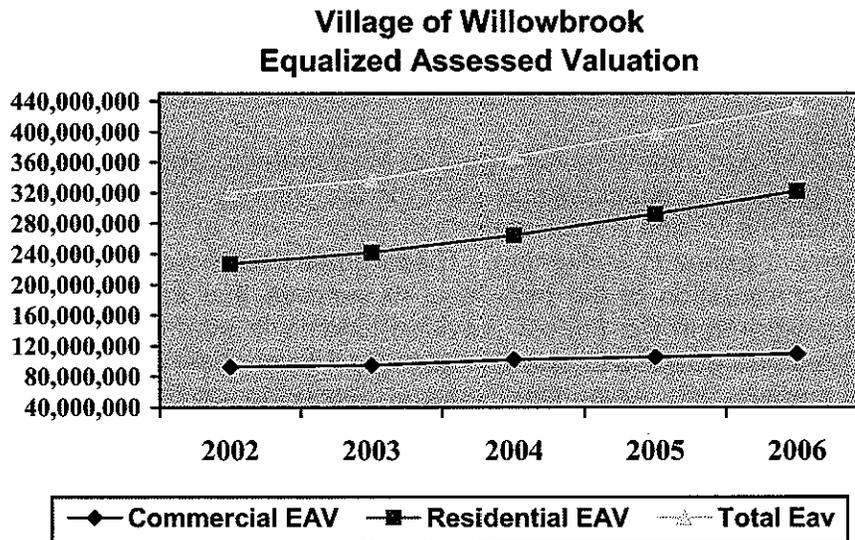
Financial Condition

Based on the estimated operating results from FY 2006-07 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 \$194,236 is estimated to occur. This surplus is expected as a result of increased sales tax revenues, income tax receipts, and building permit revenues. The deferral of a new park restroom facility from FY 2006-07 to FY 2007-08 also contributed to the estimated surplus. 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 2007-08 were held to a conservative amount of \$300,000. Teardowns of existing residential properties will continue to occur in FY 2007-08.

In the past, the Village maintained a targeted fund balance of 90 days operating expenses in the general fund to cushion the impact of economic downturns or emergencies. During FY 2005-06 the Village Board increased the targeted fund balance of 120 days operating expense in the general fund. Based on the FY 2007-08 budget the number of days operating expense in fund balance are projected to be 123 days.

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

The Village has experienced steady growth in equalized assessed valuation in the last five years that increased 35 percent between 2002 and 2006 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 Comprehensive Annual Financial Report has received seventeen 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 fifth time for the FY 2006-07, which exemplifies the President, Village Board and Administrator's goal of planning and performing at the highest standards of excellence. The FY 2007-08 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 (installment contracts) and the other through the water fund (Alternate Revenue Bonds) for system improvements. Pages 29

and 30 describe these issues in more detail.

The Village'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 1.9% of general fund revenues and the total debt is less than 1% of the 2006 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. In FY 2007-08 the Village will be conducting a Community Needs Survey. This will guide the Village Board and staff on priorities for the next strategic plan workshop.

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

- Investigate and pursue long-term policy and financial objectives such as non-home rule sales tax, home rule status and or the institution of a property tax
- Maintain the current high level of services in all operating departments
- Continue a course in fiscal policy that provides financial stability in revenues, budgeting and reserves
- Maintain a financial statement that permits us to continue to operate all Village functions
- 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, Water/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 2007-08 budget.

Staffing Initiatives

- This year's budget anticipates the addition of one new patrol officer. The staffing increase has become a necessity for shift coverage and to allow participation in other

policing programs. With the addition of one patrol officer the department will be fully staffed for the next several years.

Technology Initiatives

Investment in technology enhancements has been identified as a priority for the 2007-08 budget. Spending on technology was held to a minimum over the past several years during the economic downturn. Improvements will include a computer lease program that will standardize equipment, stabilize costs and upgrade performance capabilities. New servers will be purchased that will allow for remote access to the Village's network. Software purchases will expand in-house publishing capabilities for the village's newsletter, website, e-news, mapping and building an interface between computers and the phone system.

Development Initiatives

- As noted earlier the Village has spent the past five 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 retail shops, dining establishments and a public gathering place. We are very excited that the development is under way with the first store opening planned for summer 2007.
- 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

- The cost to build a restroom/concession facility in Community Park has been included in the FY 2007-08 budget. Architectural plans have been completed this year and construction of the facility will begin in summer 2007. 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 Burr Ridge Willowbrook Girls Fast Pitch Association will be funding \$66,000 or 37% of the facility costs.
- Several years ago the Village purchased a 3 acre site for a new Village Hall and community center for which architectural and space need plans were prepared. The Board and staff have revisited the plan and determined that a new public works/water facility and a seized vehicle storage area are a priority. Funds have been budgeted in FY 2007-08 to update the architectural plans.
- The Village continues to commit to maintaining the highest quality of infrastructure for Village roadways. For FY 2007-08 a new road maintenance program has been designed and approved. By introducing more frequent use of minor treatments such as crack-filling and patching the life of most streets will be extended by 50%. Based on the new repair methods the motor fuel tax fund can absorb 100% of the street maintenance costs without a contribution from the general fund. This is significant as over the next five years the General Fund will realize a net benefit of \$450,000.

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
- 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
- Upgrades to the Village water system and ancillary components
- Maintain advertising showcasing local hotels and motels
- Continued participation in the DEA taskforce

Significant Budget/Financial Trends

Like many communities across the United States, the Village of Willowbrook is experiencing the challenge of providing new and improved services to residents while facing expanded federal and state mandates. 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 9.8% or \$69,900.

As the Village relies heavily on sales tax receipts (42%), we are very pleased that sales tax revenues have experienced increases over the last three years. For FY 2007-08 it is expected that sales tax receipts will exceed the FY 2006-07 estimated amount by 8.5%. The estimated increase is based on growth from existing retailers of 3% and receipts generated from new retail sales in town.

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 to 120 days. For both FY 2006-07 and the budget for FY 2007-08 it is anticipated that reserves will be 123 days.

Intergovernmental Efforts

Whether in a strong or weak economic environment, the Village strives to work with other municipalities, taxing bodies, volunteers, social service organizations and private industry to enhance the sense of community, more efficiently use resources, and to connect those needing assistance with the appropriate organizations. This philosophy is evidenced by the inclusion in the budget of funds for the Chamber of Commerce, contributions to the

DuPage Senior Center for the Meals-On-Wheels Program, a contribution to the Special Recreation Association, The Senior Citizen Taxi Program and a contribution to the DuPage Children's Center.

Another trend affecting the nation as a whole is the increase in health care costs. The Village participates in the Intergovernmental Personnel Benefit Cooperative (IPBC), an association of municipalities who have pooled resources and claims history in order to control the significant upward trend in health costs. For the FY 2007-08 plan year the Village's health insurance premium will increase by 4.1% increase. This low increase was based on excellent claim activity for the HMO plan. The average increase has been about 10% which has been below the national average of 15%-20% increases. The Village instituted a health insurance buy-back program that compensates employees who forgo Village insurance if covered under a spouse's policy. The program is saving the Village approximately \$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. A new grant will be applied for to complete the last phase of the construction of Willowbrook Centre Parkway.

Future Issues

The Village will continue to carefully evaluate development opportunities that will support and increase the sales tax base. Maintaining diversity in the sales tax base will continue to be a future consideration especially in light of the Board's current 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 public works and water facility. 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 and Fifteen Year Long-Range Plan, a Five Year Street Maintenance Program, a Five Year Water Fund Analysis and Capital Projects Plan as tools to identify and plan for future capital expenditures. This, as well as other planning

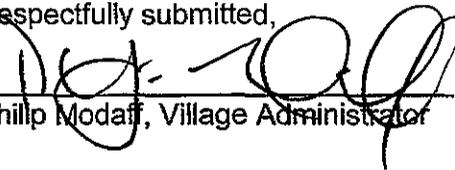
sessions throughout the year, reflects the Village's commitment to implementing the Comprehensive Plan recommendations and maintaining the Village's infrastructure. Equally important are the following:

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

Acknowledgments

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

Respectfully submitted,


Philip Modaff, 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 was necessary to meet operating and capital needs. Providing a stable source of revenue in changing economic conditions is an issue that continues to be a Village Board and staff priority. The Village has a current policy to provide the highest quality municipal services without levying a property tax. This policy may be revisited in the future.

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

LONG TERM FINANCIAL ISSUES

Under the leadership of a new Village Administrator, strategic planning has been considered a priority and was stressed throughout the budget process. In an effort to identify the needs of Village residents a Community Needs Survey will be conducted in FY 2007-08. This survey will serve as a basis for development of a strategic plan and will be performed annually. The management team utilized a new approach by preparing not only the FY 2007-08 budget, but also a five and fifteen year budget that were presented during budget workshops. This approach proved to be effective as the Board could understand and contemplate how current decisions would impact future years.

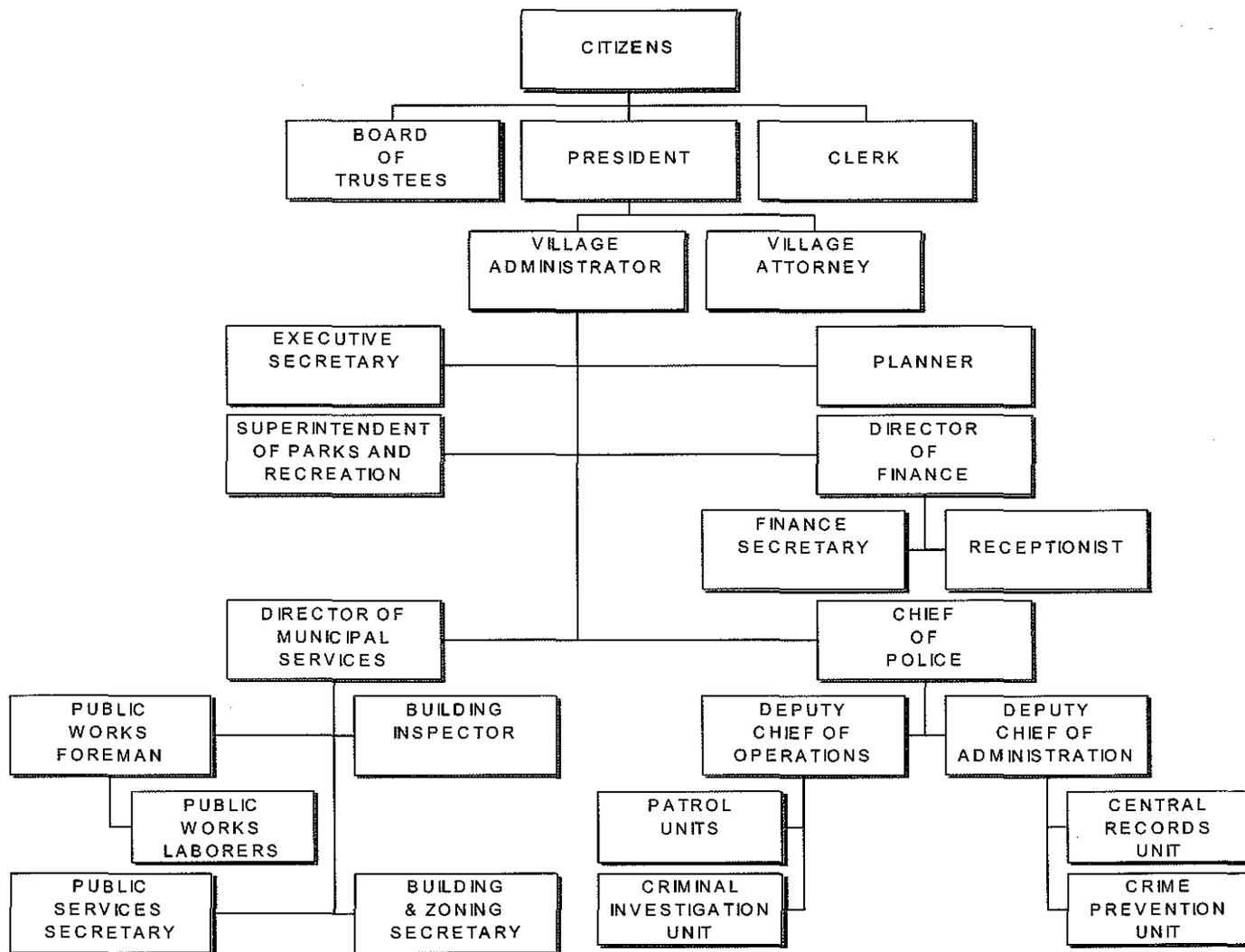
Fifteen year financial models were prepared and preliminary discussions have been held regarding enhancements to the Village's revenue base. This included discussions on revenues that require referenda approval and those that the Village has the authority to impose. Expenditure assumptions such as inflation for insurance and pensions and capital spending were developed.

NEW VILLAGE FACILITIES

Several years ago the Village purchased land in anticipation of building a new Village Hall complex. A space needs analysis was prepared but the project was set aside as a result of financial constraints. The proposed complex includes a Village Hall, Police Station, Public Works Facility and a Recreation Center. Utilizing a phased in approach the Village has determined that the Public Works/Water Facility is a priority and is expected to be built in the next two years. The other facilities will continue to be evaluated in conjunction with the five and fifteen year plans.

Debt service assumptions for the facility were modeled in conjunction with revenue enhancements. Based on the Village Five Year Plan it is anticipated that the Village will need additional revenue sources in the next year or two to continue providing the current level of services and to build new facilities.

VILLAGE OF WILLOWBROOK ORGANIZATIONAL CHART



This organizational chart reflects a new Planner and Foreman position.

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.

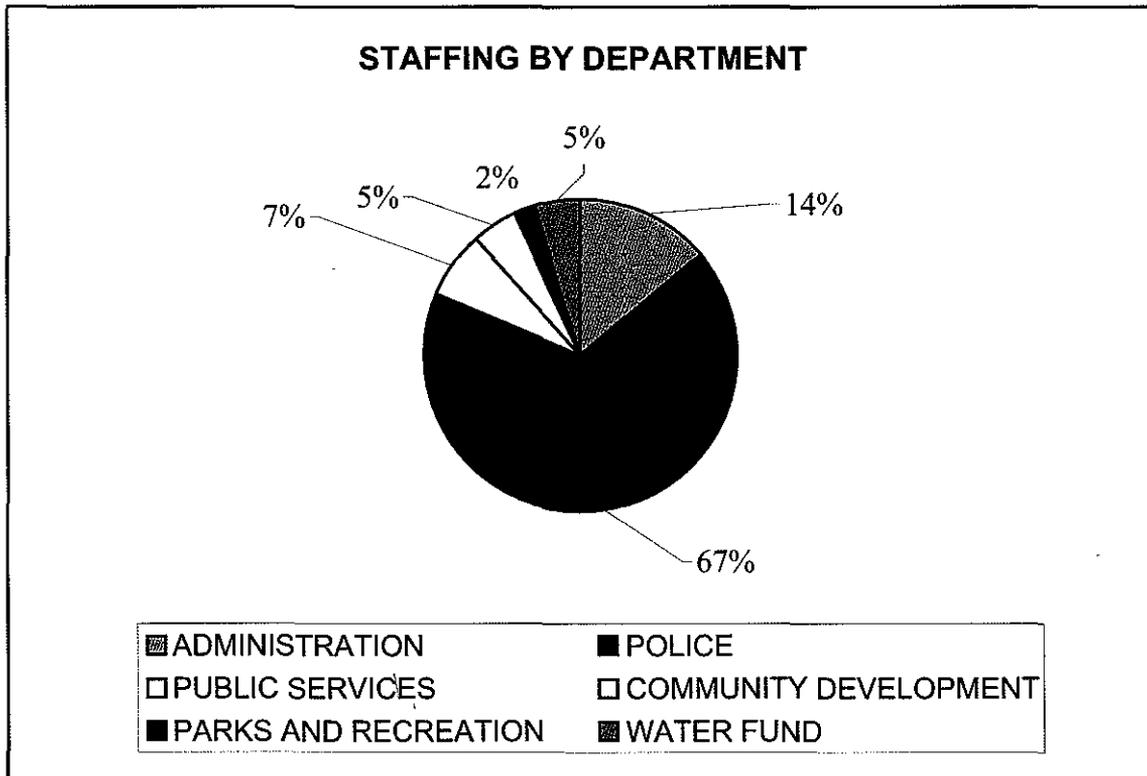
Strategic Financial Objectives

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 Equivalents)

DEPARTMENT	2005-06	2006-07	2007-08
ADMINISTRATION	4	4	6
POLICE	28	29	29
PUBLIC SERVICES	3	3	3
COMMUNITY DEVELOPMENT	3	3	2
PARKS AND RECREATION	1	1	1
WATER FUND	2	2	2
TOTAL	41	42	43



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 \$10,000 are capitalized as fixed assets on the balance sheet and are not expensed.

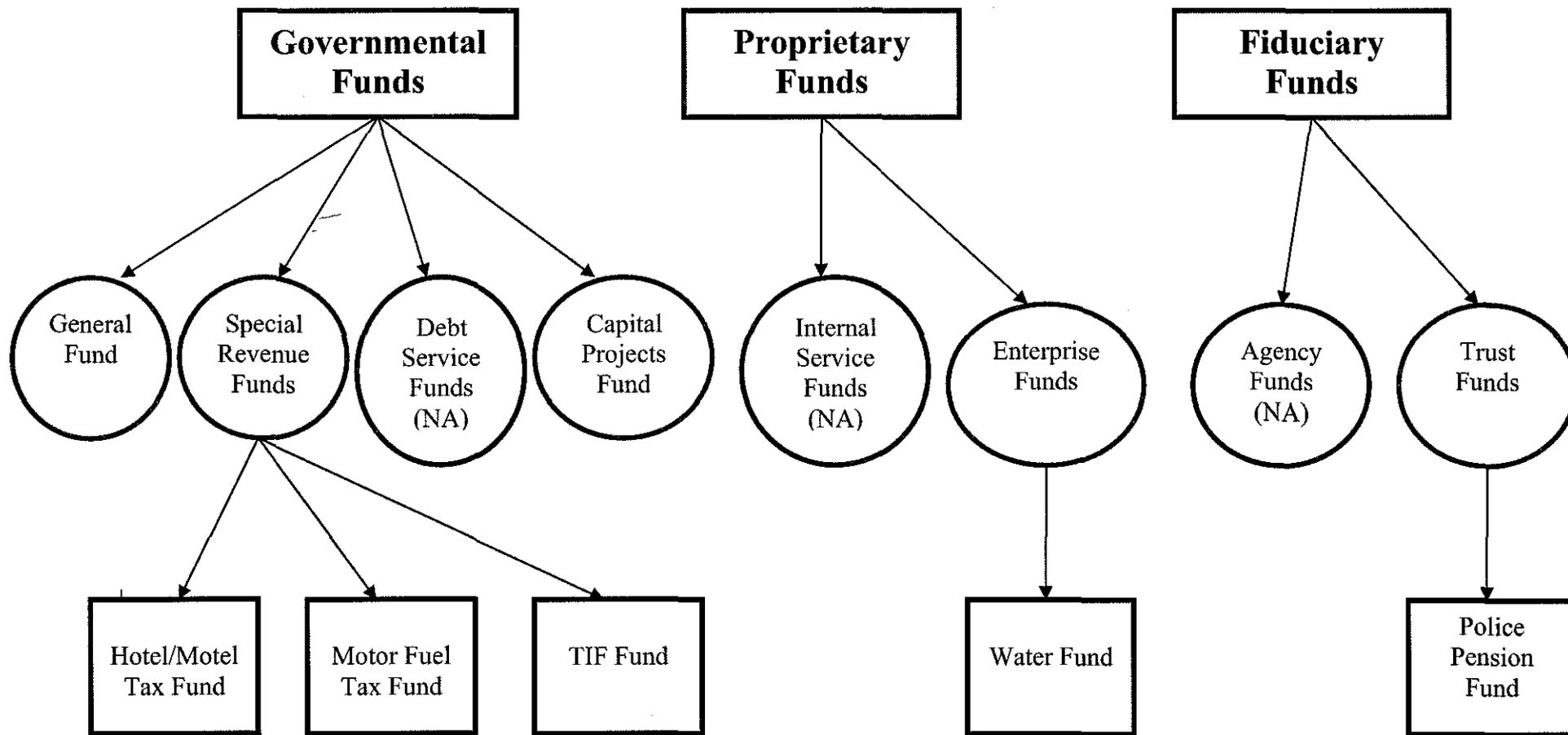
The matrix below illustrates the connection of the functional departments of the Village and how they relate to the fund structure of the Village.

Village Departments	Village Funds						
	General Fund	Hotel/Motel Tax Fund	Motor Fuel Tax Fund	Capital Projects Fund	Police Pension Fund	Water Fund	Water Cap Imprpv 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 five employees work in the public services department and in the water department.

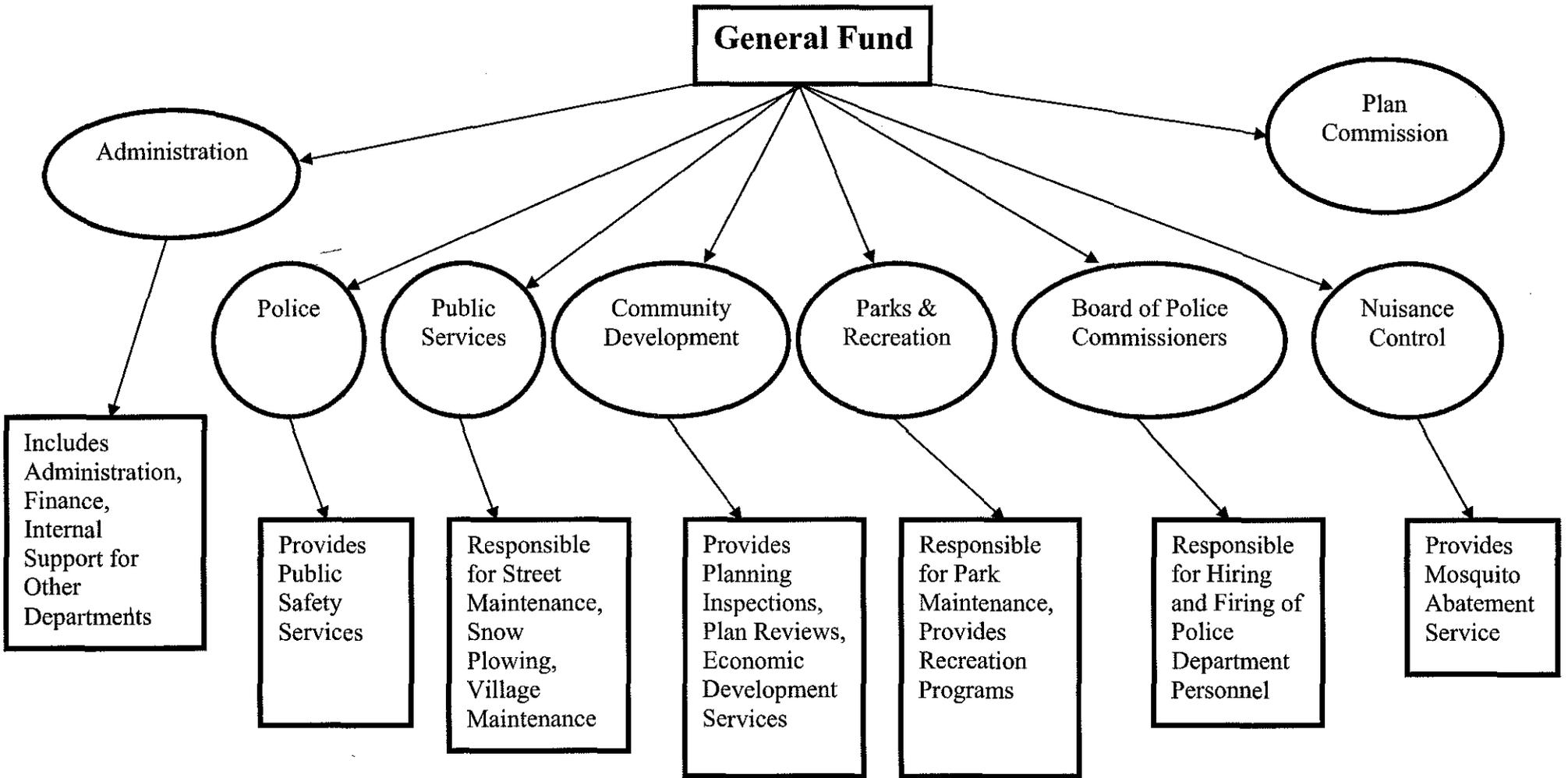
** The two employees that work in community development are responsible for coordinating and working with the Village's Plan Commission.

Village of Willowbrook
Fund Structure

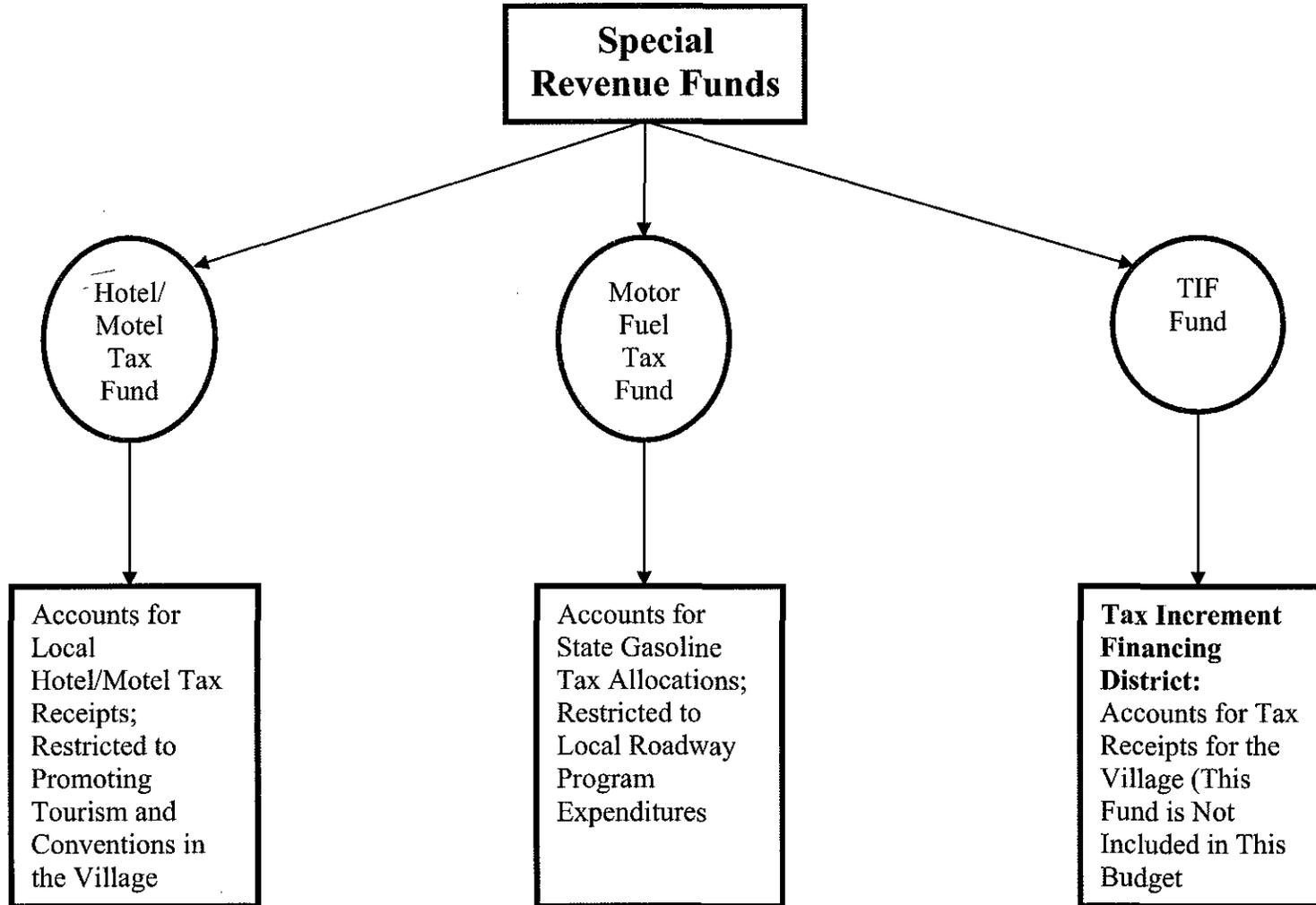


* The Village does not have funds noted above in red.

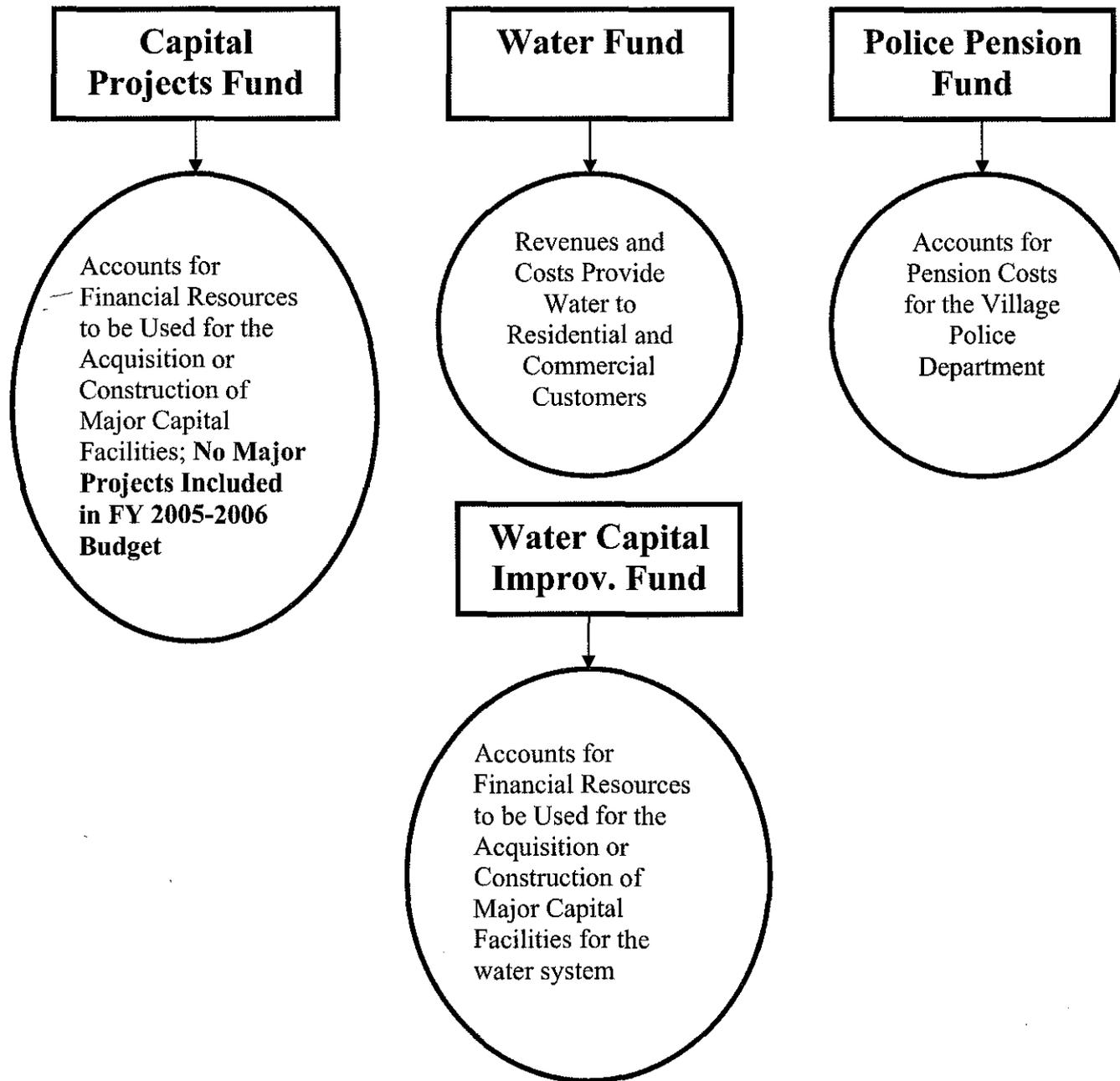
Village of Willowbrook
General Fund



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 2003-2006.

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.
 - A budget preview is presented to the Village Board which includes an update to the current fiscal year and five year outlook along with indicators/trends that will impact proposed revenue and expenditure options.
- B. Budget Workshop - Staff
 - Between November and January, the Finance Director incorporates all departmental budget requests into a preliminary draft budget document.
 - A budget workshop is held on a staff level whereby department heads present requests to the Village Administrator and the Finance Director. Direction is given by the Village Administrator on amounts to be cut prior to Committee review and the Village Board workshop. It is left to the Department Head's discretion on what projects or line items will be reduced.
- C. Committee Reviews:
 - The Village Board committees and park and recreation commission review the overall goals and priority for the entire Village and then review their respective departmental budgets.
 - The draft budget is finalized and a presentation is prepared for the budget workshop.
- D. Village Board Budget Workshops - March
 - An overview of the draft budget and upcoming priorities are presented along with a presentation by each department of their proposed budget. A final workshop is held to review any changes made from the prior workshop before final adoption in the month of April.
 - The Draft Budget is made available for public inspection for at least 10 days prior to the passage of the budget. A public hearing notice is published announcing the date and time of the hearing to obtain any comments from residents. The public hearing for the appropriation ordinance is held on the same evening as the budget workshop.
- E. Final Budget - April
 - The final budget is prepared by the Finance Director and presented to the Board by the Village Administrator for final approval.
 - The appropriation ordinance is required to be passed by the first quarter after the start of the Village's fiscal year. The appropriation ordinance is passed in the month of May.

The following is a budget timetable detailing the significant timeframes.

Village of Willowbrook
Budget Timetable
Fiscal Year 2007-08

- November 13 – Budget Overview
- Week of December 18 – Budget team to meet with department heads
- Week of January 1st - Staff review
- January 8th – Committee review of budgets
- February 19th – Budget workshop
- March 1st– Budget workshop
- March 26th – Budget Workshop
- April 9th – Budget Approved!!!!

Village of Willowbrook
Fund Policies

A. General Fund

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

B. Water Fund

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

C. Hotel Motel/ Tax Fund

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

D. Motor Fuel Tax Fund

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

E. Water Capital Improvement Fund

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

F. Capital Projects Fund

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

VILLAGE OF WILLOWBROOK DEBT SERVICE POLICY & SUMMARY

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

DEBT ISSUANCE GUIDELINES

- A Capital Improvements Plan Inventory will be prepared and updated annually to estimate costs and provide a basis for project prioritization.
- A Five and Fifteen Year Long Term Financial Plan will be prepared to plan for future funding needs.
- 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 none of which fall under the 8.625% limitation of the Village's Equalized Assessed Valuation.

1. In June 2000, the Village issued \$1,300,000 in General Obligation Bonds (Combined Alternate Revenue Source) Series 2000 bonds for a new water meter reading system, the painting of two water towers and the 79th Street Water Main Extension project. Debt service on the ten-year bonds will be paid by water sale revenues. These bonds are Alternate Revenue Source Bonds and do not fall under the 8.625% bonded debt limitation of the Village's Equalized Assessed Valuation.
2. In 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 Pmt	Interest Pmt	Total Payment
Alternate Water – 2000	4.7-5.3%	June 2010	\$600,000	\$130,000	\$34,683	\$164,683
Land Debt Cert – 2003	3.75%	Dec 2007	\$141,000	\$135,000	\$10,494	\$145,494

Description	Original Principal	Principal Paydown	Principal Outstanding
Alternate Water Bonds	\$1,300,000	\$700,000	\$600,000
Land Debt Certificates	\$664,000	\$523,000	\$141,000
Total	\$1,964,000	\$1,223,000	\$741,000

SCHEDULE OF FUTURE DEBT

Year Ending April 30	Water	Land Installment	Total	Principal	Interest
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	\$664,940	\$146,361	\$811,301	\$741,000	\$70,301

LEGAL DEBT LIMIT

Equalized Assessed Valuation EAV(2005)	\$398,492,806
Bond Debt Limit 8.625% of EAV	\$34,370,045
Amount Applicable to Debt Limit	\$0
Legal Debt Margin @ 4/30/06	\$34,370,045

Village of Willowbrook
Fund Balance Analysis Fiscal Years 2006-07 & 2007-08

	General Corporate Fund	Water Fund	Hotel/Motel Tax Fund	Motor Fuel Tax Fund	Water Capital Improv Fund	Capital Projects Fund	All Funds Total
ESTIMATED							
Fiscal Year 2006-07							
Fund Balance 5/1/06	\$1,944,754	\$435,787	\$12,575	\$39,350	\$78,554	\$181,268	\$2,692,288
Estimated Revenues	\$6,842,866	\$1,755,789	\$89,680	\$260,200	\$84,100	\$228,493	\$9,261,128
Estimated Operating Expense	6,321,920	1,614,528	\$86,978	\$63,400	\$0	\$0	\$8,086,826
Estimated Capital Expense	326,710	138,500	\$0	\$190,421	\$133,182	\$179,617	\$968,430
Estimated Fund Balance 4/30/07	<u>\$2,138,990</u>	<u>\$438,548</u>	<u>\$15,277</u>	<u>\$45,729</u>	<u>\$29,472</u>	<u>\$230,144</u>	<u>\$2,898,160</u>
Days Operating Expense	123						
	General Corporate Fund	Water Fund	Hotel/Motel Tax Fund	Motor Fuel Tax Fund	Water Capital Improv Fund	Capital Projects Fund	All Funds Total
ESTIMATED							
Fiscal Year 2007-08							
Estimated Fund Balance 5/1/07	\$2,138,990	\$438,548	\$15,277	\$45,729	\$29,472	\$230,144	\$2,898,160
Estimated Revenues	\$7,320,204	\$2,378,980	\$89,700	\$256,656	\$740,450	\$83,000	\$10,868,990
Estimated Operating Expense	6,745,356	2,270,623	\$95,000	\$0	\$0	\$0	\$9,110,979
Estimated Capital Expense	\$437,659	\$50,569	\$0	\$290,000	\$75,000	\$221,361	\$1,074,589
Estimated Fund Balance 4/30/08	<u>\$2,276,179</u>	<u>\$496,336</u>	<u>\$9,977</u>	<u>\$12,385</u>	<u>\$694,922</u>	<u>\$91,783</u>	<u>\$3,581,582</u>
Days Operating Expense	123						

**Village of Willowbrook
All Funds Combined**

	Actual 04-05	Actual 05-06	Budget 06-07	Estimated 06-07	Proposed 07-08
Revenues	\$8,579,523	\$9,278,973	\$9,123,357	\$9,261,128	\$10,868,990
Operating Expense	\$7,423,156	\$7,710,667	\$8,051,479	\$8,086,826	\$9,110,979
Operating Surplus	<u>\$1,156,366</u>	<u>\$1,568,305</u>	<u>\$1,071,878</u>	<u>\$1,174,302</u>	<u>\$1,758,012</u>
Capital Budget	\$637,598	\$758,580	\$1,025,504	\$968,430	\$1,074,589
Net Surplus	<u><u>\$518,769</u></u>	<u><u>\$809,725</u></u>	<u><u>\$46,374</u></u>	<u><u>\$205,872</u></u>	<u><u>\$683,423</u></u>

**Village of Willowbrook
All Funds Combined**

	Actual 04-05	Actual 05-06	Budget 06-07	Estimated 06-07	Proposed 07-08
REVENUE					
General Corporate Fund	\$6,253,277	\$6,547,858	\$6,818,258	\$6,842,866	\$7,320,204
Water Fund	\$1,740,892	\$1,914,979	\$1,751,689	\$1,755,789	\$2,378,980
Hotel/Motel Tax Fund	\$85,234	\$83,886	\$88,850	\$89,680	\$89,700
Motor Fuel Tax Fund	\$264,660	\$260,879	\$256,460	\$260,200	\$256,656
Water Capital Improv Fund	\$0	\$78,554	\$84,100	\$84,100	\$740,450
Capital Projects Fund	\$235,459	\$392,817	\$124,000	\$228,493	\$83,000
Total	\$8,579,523	\$9,278,973	\$9,123,357	\$9,261,128	\$10,868,990
EXPENDITURES					
General Corporate Fund	\$5,714,665	\$5,979,993	\$6,673,050	\$6,648,630	\$7,183,015
Water Fund	\$1,726,091	\$1,799,823	\$1,750,069	\$1,753,028	\$2,321,192
Hotel/Motel Tax Fund	\$57,715	\$69,384	\$87,970	\$86,978	\$95,000
Motor Fuel Tax Fund	\$258,991	\$228,356	\$270,400	\$253,821	\$290,000
Water Capital Improv Fund	\$0	\$0	\$150,000	\$133,182	\$75,000
Capital Projects Fund	\$303,292	\$391,692	\$145,494	\$179,617	\$221,361
Total	\$8,060,754	\$8,469,247	\$9,076,982	\$9,055,256	\$10,185,567
Surplus (Deficit)	\$518,769	\$809,725	\$46,374	\$205,872	\$683,423

	MAJOR FUND General Fund			MAJOR FUND Water & Water Cap Improv. Fund			NON-MAJOR FUNDS (Hotel/Motel-Motor Fuel Tax & Cap Proj)		
	Actual 05-06	Est		Actual 05-06	Est		Actual 05-06	Est	
		Actual 06-07	Proposed 07-08		Actual 06-07	Proposed 07-08		Actual 06-07	Proposed 07-08
GENERAL FUND									
REVENUES									
Taxes	5,131,805	5,344,123	5,717,593	0	0	0	83,481	89,000	89,000
Licenses and permits	394,784	484,350	414,550	0	0	0	0	0	0
Intergovernmental	397,871	434,060	468,355	0	81,600	735,450	259,709	256,200	256,456
Charges for Services	83,317	73,440	79,720	1,851,232	1,740,689	2,366,380	0	0	0
Fines and forfeits	207,175	190,000	190,000	0	0	0	0	0	0
Investment Income	37,415	57,500	58,000	12,821	17,600	17,600	6,889	12,680	8,900
Miscellaneous	277,194	244,393	362,286	0	0	0	312,003	100,493	0
Total	6,529,561	6,827,866	7,290,504	1,864,053	1,839,889	3,119,430	662,082	458,373	354,356
EXPENDITURES									
General Government	1,519,044	1,774,765	1,846,790	0	0	0	69,384	92,278	95,000
Public safety	3,479,336	3,840,178	4,150,669	0	0	0	0	0	0
Highways and streets	621,916	629,795	651,816	0	0	0	473,572	282,644	365,000
Health and welfare	30,048	36,400	30,400	0	0	0	0	0	0
Culture and recreation	225,259	247,492	428,340	0	0	0	0	0	0
Water Service	0	0	0	1,557,736	1,721,527	2,228,429	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0
Principal retirement	0	0	0	125,000	130,000	140,000	131,000	135,000	141,000
Interest and fiscal charges	0	0	0	38,795	34,683	27,763	15,475	10,494	5,361
Total	5,875,603	6,528,630	7,108,015	1,721,531	1,886,210	2,396,192	689,431	520,416	606,361
Net surplus (Deficient)	653,958	299,236	182,489	142,522	(46,321)	723,238	(27,349)	(62,043)	(252,005)
Other Financing Sources (uses)									
Transfer debt service	(50,000)	(120,000)	(75,000)	0	0	0	75,500	120,000	75,000
Transfer to TIF Fund	(4,389)	0	0	0	0	0	0	0	0
Sale of Capital Assets	18,296	15,000	29,700	0	0	0	0	0	0
Total Other Financing Sources (uses)	(36,093)	(105,000)	(45,300)	0	0	0	75,500	120,000	75,000
Est Fund Bal 5/1	1,376,889	1,944,754	2,138,990	371,819	514,341	468,020	185,040	233,191	291,148
Est Fund Bal 4/30	1,994,754	2,138,990	2,276,179	514,341	468,020	1,191,258	233,191	291,148	114,143

	General Fund	Water Fund	Hotel Motel Tax Fund	Motor Fuel Tax Fund	Water Capital Impr Fund	Capital Projects Fund	All Funds Total
REVENUES							
Taxes	5,717,593						5,717,593
Licenses and permits	414,550						414,550
Intergovernmental	468,355	572,250		256,456			1,297,061
Charges for Services	79,720	1,794,130	89,000		163,200		2,126,050
Fines and forfeits	190,000						190,000
Investment Income	58,000	12,600	700	200	5,000	8,000	84,500
Miscellaneous	362,286						362,286
Total Revenues	\$7,290,504	\$2,378,980	\$89,700	\$256,656	\$168,200	\$8,000	\$10,192,040
EXPENDITURES							
General Government	1,846,790		95,000				1,941,790
Public safety	4,150,669						4,150,669
Highways and streets	651,816			290,000		75,000	1,016,816
Health and welfare	30,400						30,400
Culture and recreation	428,340						428,340
Water Service		1,581,179			75,000		1,656,179
Debt Service							0
Principal retirement		140,000				141,000	281,000
Interest and fiscal charges		27,763				5,361	33,124
Total Expenditures	7,108,015	1,748,942	95,000	290,000	75,000	221,361	9,538,318
Net surplus (Deficient)	182,489	630,038	(5,300)	(33,344)	93,200	(213,361)	653,722
Other Financing Sources (uses)							
Transfer to other fund	(75,000)	(572,250)			572,250	75,000	0
Transfer to TIF Fund	0						0
Sale of Capital Assets	29,700						29,700
Total Other Financing Sources (uses)	(45,300)	(572,250)	0	0	572,250	75,000	29,700
Est Fund Bal 5/1/07	2,138,990	438,548	15,277	45,729	29,472	230,144	2,898,160
Est Fund Bal 4/30/08	2,276,179	496,336	9,977	12,385	694,922	91,783	3,581,582

SALARIES

Salaries include full and part time employees but do not include overtime costs.
The Village Board approved an increase of 4.0% for non-union employees.

	FY 2006-07 Budgeted Salaries	FY 2007-08 Budgeted Salaries	Salaries Dollar Change	% Change
GENERAL FUND				
Administration	593,870	618,905	25,035	4.2%
¹ Police	2,075,350	2,253,385	178,035	8.6%
²⁻³ Public Services	127,700	148,005	20,305	15.9%
Community Dev	88,210	91,575	3,365	3.8%
Parks & Recreation	13,850	14,420	570	4.1%
Plan Commission	8,090	8,430	340	4.2%
³ WATER FUND	<u>119,400</u>	<u>147,705</u>	<u>28,305</u>	<u>23.7%</u>
TOTAL	3,026,470	3,282,425	255,955	

BENEFITS

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

	FY 2006-07 Budgeted Benefits	FY 2007-08 Budgeted Benefits	Benefits Dollar Change	% Change
Administration	188,354	190,870	2,516	1.3%
Police	661,932	739,949	78,017	11.8%
Public Services	82,630	102,264	19,634	23.8%
Community Dev	43,665	47,689	4,024	9.2%
Parks & Recreation	3,475	3,525	50	1.4%
Plan Commission	1,690	1,672	(18)	-1.1%
WATER FUND	<u>42,190</u>	<u>42,190</u>	<u>-</u>	<u>0.0%</u>
TOTAL	1,023,936	1,128,159	104,223	

¹ FY 07-08 includes one additional patrol officer

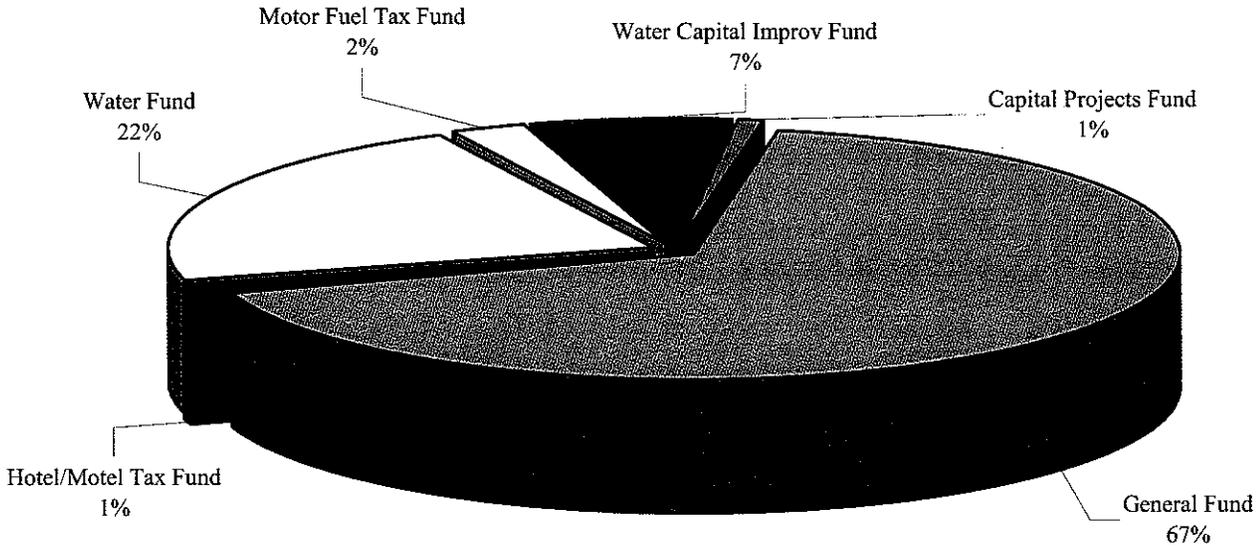
² Reorganization that includes a newly created foreman position and one new maintenance worker

³ Increase based on reorganization and new maintenance worker who is allocated 50% public services and 50% water

MAJOR REVENUE SOURCES BY FUND

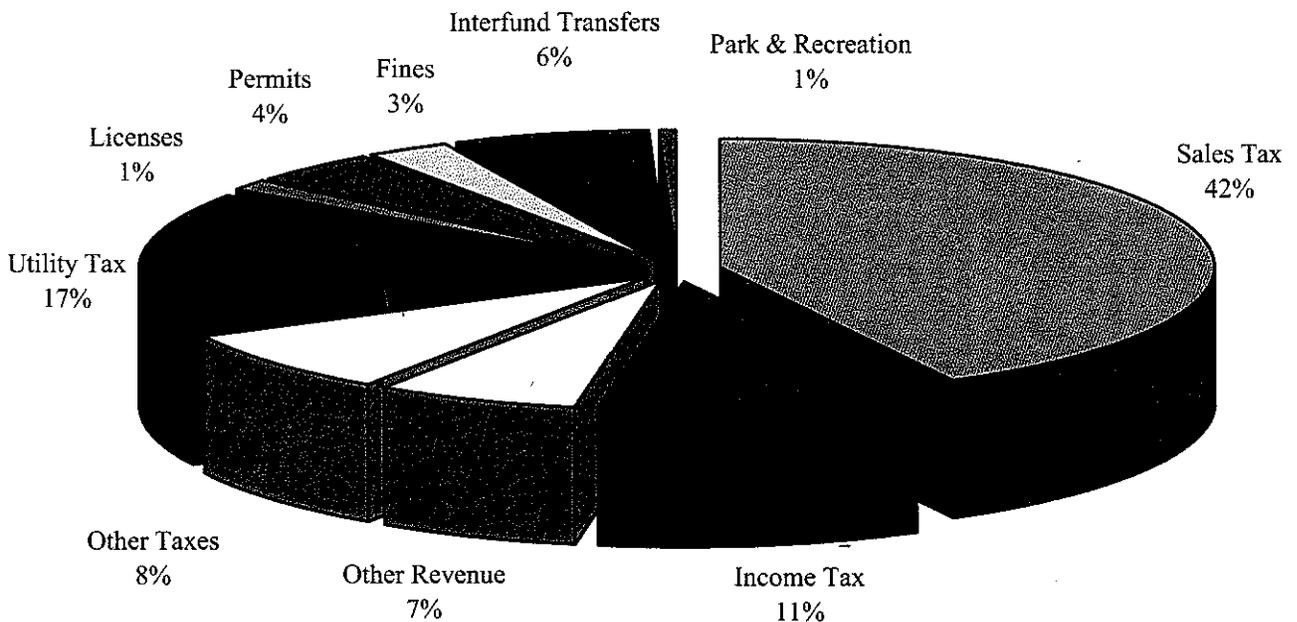
The principal revenue sources for FY 2007-08 for the Village of Willowbrook continues to be the Village's portion of the State sales tax on retail sales within the Village, water sales and the Village's utility tax.

All Funds Revenue \$10,868,990



General Corporate Fund Revenues By Source \$7,320,204

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



GENERAL FUND

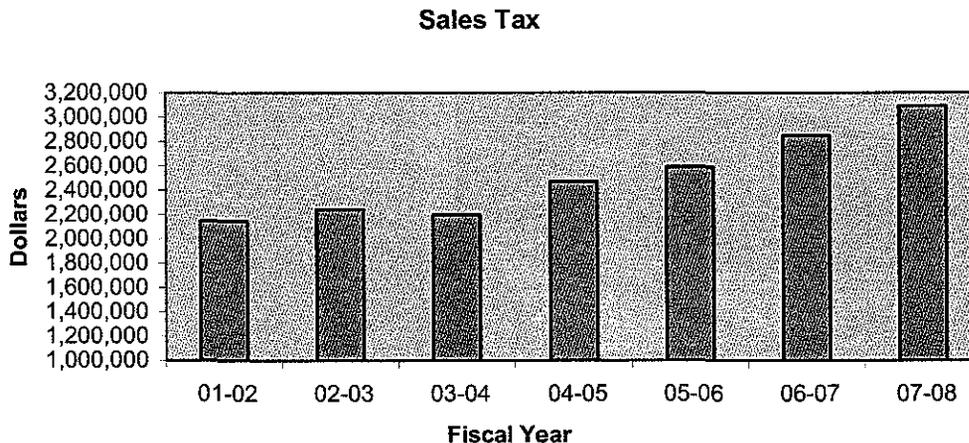
Sales Tax - \$3,091,500 (42%)

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 2006-07 revenues and the projections for FY 2007-08. The FY 2006-07 estimate is about \$147,500 or 5.5% greater than the budgeted amount. This is a result of an increase in the existing retail sales base. During the FY 2007-08 budget process a 3.0% inflation factor was utilized for sales tax. Both Target and 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 makes an effort to analyze sales tax trends. Meetings between village staff, officials, and major business owners are conducted throughout the year to discuss revenue projections and to gain an understanding of the particular business climate. However, being a non-home rule community and not having access to sales information from the Illinois Department of Revenue, Willowbrook is at a disadvantage for budgeting purposes.

The following assumptions were made to develop the FY 2007-08 sales tax projection. The revenue base for FY 2006-07 estimated at \$2,850,000 is expected to remain relatively stable and was used as a starting point for FY 2007/08. 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. We are extremely pleased that the town center development is under construction. This project spanning over the past five years is the largest development project the Village has experienced in many years. Retailers include Michaels, Sports Authority, Bed Bath & Beyond, and Staples. Restaurants in the center include Portillo's, Longhorn Steakhouse, Panera Bread, and Starbucks. It is estimated that the Village will receive three months of sales tax relating to the center in FY 2007-08. Sales tax estimates for the site were based on a report generated by the Village's development consultants.

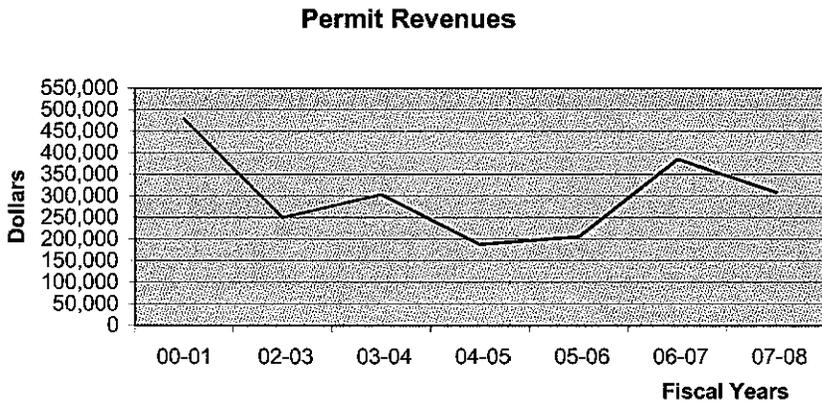
As noted on the graph below since FY 2004-05 an upward trend of sales tax collections has continued.



Permit Revenues - \$309,000 (4%)

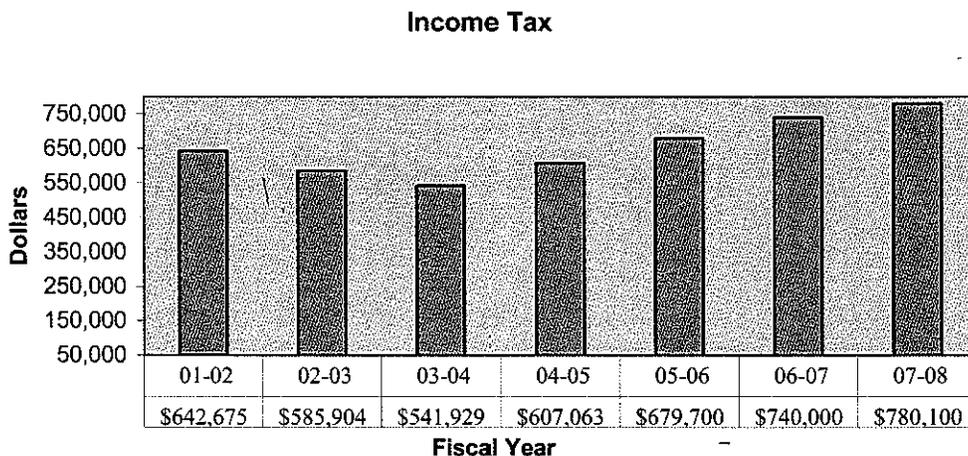
The Village is permitted by law to charge permit fees for certain activities. Examples include building and sign permits. The \$309,000 projection is based on permit fees for the normal permit required activities that occur throughout the year and the Town Center Development. Of the \$309,000 it is estimated that Town Center permits will total \$60,000. After an annual review of the permit fee schedule, there are no increases planned for FY 2007-08. 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 2006-07 and a projection for FY 2007-08. The Fiscal Year 2006-07 permit revenues also include Town Center permit fees.



▪ **State Income Tax - \$780,100 (11%)**

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 \$87.00 for FY 2007-08, up from \$79.20 in FY 2006-07. The anticipated increase over the prior year receipts is very positive. 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.



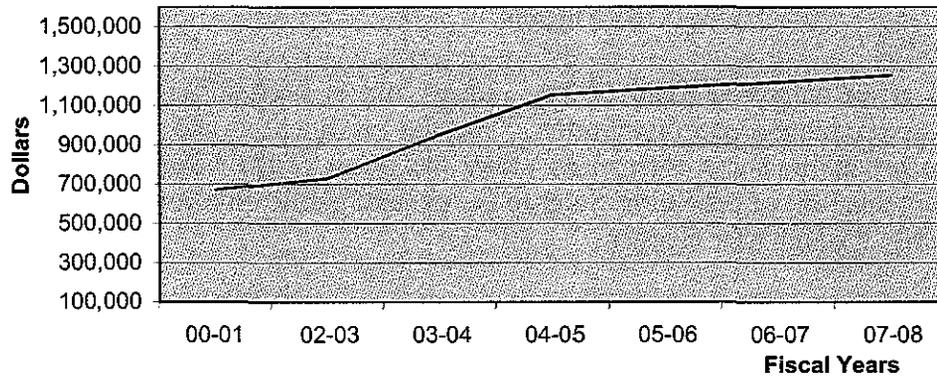
Other Taxes - \$683,238 (8%)

- **Township Road & Bridge Tax - \$83,050** That portion of the Road and Bridge Tax imposed by Downers Grove Township that is returned to the Village.
- **Special Recreation Tax Levy - \$63,725** 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 - \$91,200** 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 - \$24,433** 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 2007-08 will be the eleventh year of the agreement.
- **Places of Eating Tax - \$330,100** 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 30 establishments that are assessed this tax.

Utility Tax - \$1,252,485 (17%)

A 5.00% Utility Tax on gross electricity, natural gas and telecommunication transmissions in the Village continues to generate substantial revenue. Also included in Utility Tax is the 6.00% Simplified Municipal Telecommunication Tax the State of Illinois now administers. The Utility Tax rate was raised from 3.75% to 5.00% and the Simplified Municipal Telecommunication tax was raised from 4.75% to 6.00% in FY 2004-05. The budgeted amount of utility tax revenues were decreased from the prior year's budget based on actual collections in FY 2006-07. It is expected the Utility taxes will slightly increase based on the Town Center Development. The Village is in the process of conducting an audit of utility tax providers to ensure the correct taxes are being remitted to the Village.

UTILITY TAX REVENUES



▪ Utility Tax – Water System –

Of the \$1,282,455 in utility taxes \$89,730 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 - \$105,550 (1%) Includes liquor licenses, business licenses, vending licenses and scavenger licenses.

Fines - \$190,000 (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 2007/08.

Interfund Transfer - \$468,355 (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 - \$46,070 (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 - \$483,636 (7%)

- 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.

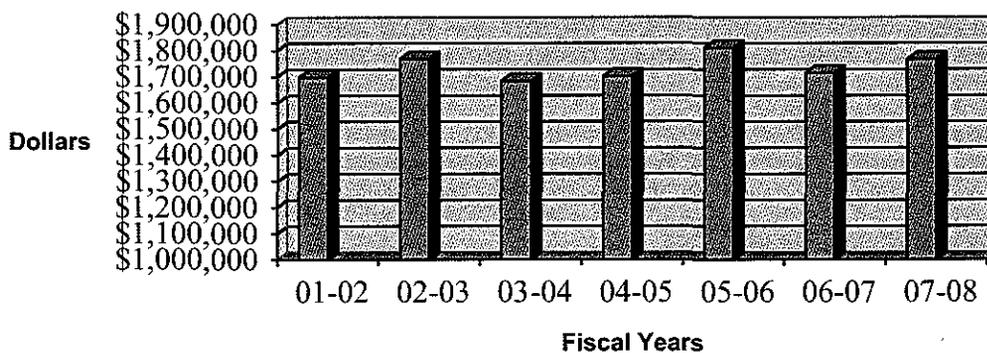
WATER FUND
\$1,751,689

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 - \$1,766,130 (74%)

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 is paying 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 2006/07 and projected amounts for FY 2007-08.

WATER FUND SALES



DuPage Water Commission Rebate - \$572,250 (24%)

As a charter member of the DuPage Water Commission the Village will receive a one time rebate totaling \$572,250. These funds will be transferred to the Water Capital Improvement Fund.

Other - \$40,600 (2%)

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

HOTEL/MOTEL TAX FUND

\$89,700

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

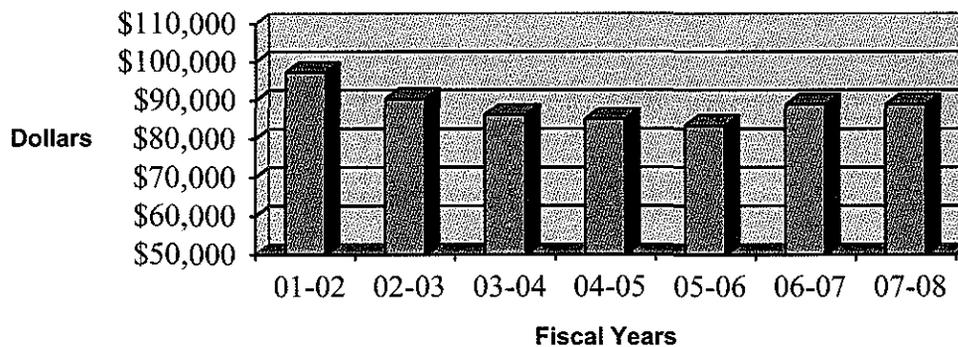
Hotel/Motel Tax - \$89,000 (99.2%)

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

Interest Income - \$700 - (.8%)

Investment revenue expected to be earned.

HOTEL/MOTEL TAX REVENUES



MOTOR FUEL TAX FUND

\$256,656

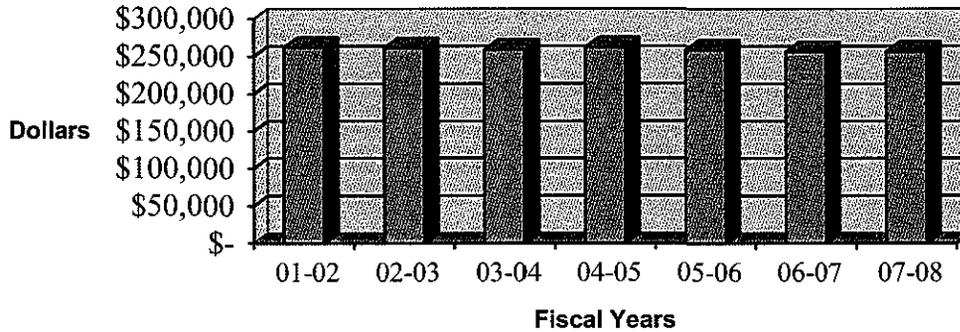
MFT Allotments - \$255,456 (99.6%)

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 2007-08 the IML is projecting zero growth in receipts. The projection remains at \$28.50 per capita for FY 2007-08.

Interest Income - \$200 (.02%)

Investment revenue expected to be earned.

MOTOR FUEL TAX REVENUES



WATER CAPITAL IMPROVEMENTS FUND

\$740,450

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 .40-cent rate reduction. In addition the one time rebate (\$572,250) from the DuPage Water Commission will be transferred from the Water Fund to the Water Capital Improvements Fund.

CAPITAL PROJECTS FUND

\$83,000

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 - \$75,000 (90%)

The General Fund will transfer \$75,000 to the Capital Projects Fund to pay 50% of the architectural fees for a new public works/water facility.

Interest Income - \$8,000 (10%)

Investment revenue expected to be earned.

**Village of Willowbrook
Revenue Summary**

Description	FY 04-05 Actual	FY 05-06 Actual	FY 06-07 Budget	FY 06-07 Estimated Actual	FY 07-08 Proposed Budget
General Corporate Fund	\$6,253,277	\$6,547,858	\$6,818,258	\$6,842,866	\$7,320,204
Water Fund	\$1,740,892	\$1,914,979	\$1,751,689	\$1,755,789	\$2,378,980
Hotel/Motel/Tax Fund	\$85,234	\$83,886	\$88,850	\$89,680	\$89,700
Motor Fuel Tax Fund	\$264,660	\$260,879	\$256,460	\$260,200	\$256,656
Water Capital Improvements Fund	\$0	\$78,554	\$84,100	\$84,100	\$740,450
Capital Projects Fund	\$235,459	\$392,817	\$124,000	\$228,493	\$83,000
Total Revenues	\$8,579,523	\$9,278,973	\$9,123,357	\$9,261,128	\$10,868,990

Difference from Budget 05-06 to Proposed 06-07: 19.13%

Difference from Budget 05-06 to Estimated 05-06: 1.51%

Difference from Estimated 05-06 to Proposed 06-07: 17.36%

**Village of Willowbrook
General Fund
Revenue Budget 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
	General Corporate Fund					
	Operating Revenue					
01-310-101	Property Tax Levy-SRA	30,707	32,626	63,000	63,725	63,725
01-310-102	Property Tax Levy-Rd & Bridge	73,853	76,600	80,628	80,628	83,050
01-310-103	Prior Year Tax Collected	-	-	-	-	-
* TOTAL	Property Taxes	104,560	109,226	143,628	144,353	146,775
	Other Taxes					
01-310-201	Municipal Sales Tax	2,479,546	2,584,934	2,702,443	2,850,000	3,091,500
01-310-202	Illinois Income Tax	607,063	685,188	710,200	740,000	780,100
01-310-203	Amusement Tax	101,622	95,925	110,854	91,200	91,200
01-310-204	Replacement Tax	1,036	1,337	1,000	1,000	1,000
01-310-205	Utility Tax	1,210,482	1,284,245	1,470,000	1,130,000	1,162,755
01-310-207	Telecommunication Lease	21,107	22,162	23,270	23,270	24,433
01-310-208	Places of Eating Tax	243,372	255,217	271,920	274,900	330,100
01-310-209	Utility Tax-Water System	84,571	92,923	88,000	88,700	89,030
01-310-210	Utility Tax-Water System	-	648	700	700	700
* TOTAL	Other Taxes	4,748,799	5,022,579	5,378,387	5,199,770	5,570,818
	Licenses					
01-310-301	Vehicle Licenses					
01-310-302	Liquor Licenses	44,000	44,176	49,000	49,000	54,000
01-310-303	Business Licenses	34,413	38,045	36,000	36,000	37,200
01-310-305	Vending Machine	2,113	1,980	2,350	2,350	2,350
01-310-306	Scavenger Licenses	10,000	10,000	12,000	12,000	12,000
* TOTAL	Licenses	90,526	94,201	99,350	99,350	105,550
	Permits					
01-310-401	Building Permits	312,921	293,973	200,000	380,000	300,000
01-310-402	Sign Permits	4,445	5,429	5,000	4,000	8,000
01-310-403	Other Permits	482	1,182	1,000	1,000	1,000
* TOTAL	Permits	317,848	300,583	206,000	385,000	309,000
	Fines					
01-310-501	Circuit Court Fines	120,796	143,281	150,000	130,000	150,000
01-310-502	Traffic Fines	56,479	63,895	35,000	60,000	40,000
* TOTAL	Fines	177,275	207,175	185,000	190,000	190,000
	Transfers-Other Funds					
01-310-601	Administrative Support Reimb.-Water Fund	423,700	397,871	428,760	428,760	468,355
01-310-605	Transfer From TIF	-	-	-	-	-
01-310-610	Transfer From Capital Project Fund	-	-	-	5,300	-
* TOTAL	Transfer Other Funds	423,700	397,871	428,760	434,060	468,355
	Charges & Fees					
01-310-701	Public Hearing Fees	18,850	6,100	4,000	4,000	4,000
01-310-702	Plat Fees	29,750	5,500	8,000	8,000	8,000
01-310-703	Annexation Fees	-	-	-	2,500	2,500
01-310-704	Accident Report Copies	2,205	2,255	2,000	2,000	2,000
01-310-706	Copies-Ordinances & Maps	1,052	825	2,000	1,000	2,000
01-310-723	Elevator Inspection Fees	4,625	5,450	5,150	5,150	5,150
01-310-724	Burglar Alarm Fees	8,370	7,310	10,000	10,000	10,000
* TOTAL	Charges & Fees	64,852	27,440	31,150	32,650	33,650
	Park & Recreation Revenue					

**Village of Willowbrook
General Fund
Revenue Budget 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
	General Corporate Fund					
	Operating Revenue					
01-310-814	Park Permit Fees	3,040	3,739	1,750	2,300	2,500
01-310-815	Summer Recreation Fees	15,801	16,625	13,900	13,500	12,450
01-310-816	Winter Recreation Fees	13,308	12,550	10,040	9,800	9,000
01-310-817	Special Events	250	560	200	450	2,500
01-310-818	Fall Recreation Fees	6,802	7,427	7,200	5,600	6,210
01-310-819	Burr Ridge/Willowbrook Baseball Reimb.	11,229	12,903	11,000	6,800	6,800
01-310-820	Holiday Contribution	1,755	2,045	2,000	2,330	-
01-310-821	Check Processing Fee	4	28	10	10	10
01-310-822	BR/WB Baseball Reimb for Facility	-	-	-	-	6,600
* TOTAL	Park & Recreation Revenue	52,189	55,877	46,100	40,790	46,070
	Other Revenue					
01-310-901	Reimbursements - IRMA	30,866	10,220	5,000	5,000	5,000
01-310-902	Waster Sticker Fee	6,869	10,115	12,000	12,000	12,000
01-310-903	Reimbursements - Police Training	563	-	-	-	-
01-310-905	Arc Bins	196	(336)	200	100	200
01-310-907	Bid Proposal Deposit	225	330	1,000	1,000	1,000
01-310-909	Sale - Fixed Assets	10,880	18,296	15,000	15,000	29,700
01-310-910	Reimbursements - Tree Planting	3,046	768	2,500	1,000	2,500
01-310-911	Other Reimbursements-Refunds	1,339	3,682	5,000	2,000	5,000
01-310-912	Reimbursements-Brush Pick-Up	5,000	-	-	-	-
01-310-913	Other Receipts	2,589	1,047	10,000	2,000	5,000
01-310-914	Reimbursements - Park & Rec Memorial Progr	-	-	1,000	1,000	1,000
01-310-915	Reimbursements-Police Special Detail	43,661	52,647	60,683	40,683	56,570
01-310-916	DARE Contributions	1,000	969	500	500	500
01-310-917	Reimbursements - PW Other	8,592	9,205	8,000	1,000	8,000
01-310-919	Reimbursements - CD Engineering	3,955	-	2,000	1,000	2,000
01-310-920	Reimbursements - PW Engineering	-	274	2,000	1,000	2,000
01-310-921	Reimbursements - PW Construction	1,878	750	5,000	1,000	2,500
01-310-922	Federal/State Grants	17,866	36,302	25,000	35,000	32,016
01-310-923	Reimbursements - Attorney Fees	5,178	1,280	5,000	2,000	5,000
01-310-925	Nicor Gas Annual Payment	17,044	21,984	21,000	21,000	21,600
01-310-926	Cable Franchise Fees	97,446	106,317	100,000	116,110	119,400
01-310-928	Drug Forfeitures - State	-	15,228	500	500	500
01-310-929	Drug Forfeitures - Federal	8,744	6,413	500	500	80,500
* TOTAL	Other Revenue	266,937	295,490	281,883	259,393	391,986
** TOTAL	Operating Revenue	6,246,686	6,510,443	6,800,258	6,785,366	7,262,204
	Non-Operating Revenue					
01-320-108	Interest Income	2,638	28,816	18,000	57,500	58,000
01-320-109	Changes In Market Value	3,953	8,599	-	-	-
** TOTAL	Non-Operating Revenue	6,591	37,415	18,000	57,500	58,000
*** TOTAL	General Corporate Fund	6,253,277	6,547,858	6,818,258	6,842,866	7,320,204

Difference from Budget 06-07 to Proposed 07-08: 7.36%

Difference from Budget 06-07 to Estimated 06-07: 0.36%

Difference from Estimated 06-07 to Proposed 07-08: 6.98%

**Village of Willowbrook
Water Fund
Revenue Budget 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
WATER FUND REVENUES						
Operating Revenue						
Charges & Fees						
02-310-712	Water Sales	1,701,529	1,811,228	1,714,689	1,714,689	1,766,130
02-310-714	Water Meter Sales	7,631	9,981	2,000	2,000	6,000
02-310-716	Water Meter Read Sales	4,590	5,452	4,000	4,000	4,000
02-310-717	Other Revenue	70	8,571	-	-	572,250
02-310-719	Transfer From Capital Project Fund	-	-	-	-	-
* TOTAL	Charges & Fees	<u>1,713,819</u>	<u>1,835,231</u>	<u>1,720,689</u>	<u>1,720,689</u>	<u>2,348,380</u>
** TOTAL	Operating Revenue	<u>1,713,819</u>	<u>1,835,231</u>	<u>1,720,689</u>	<u>1,720,689</u>	<u>2,348,380</u>
Non-Operating Revenue						
02-320-108	Interest Income	2,195	12,561	11,000	15,100	12,600
02-320-109	Changes In Market Value	-	-	-	-	-
02-320-112	Contributed Revenues	-	51,187	-	-	-
* TOTAL	Other Income	<u>2,195</u>	<u>63,748</u>	<u>11,000</u>	<u>15,100</u>	<u>12,600</u>
Charges & Fees						
02-320-713	Water Connection Fees	24,878	16,000	20,000	20,000	18,000
* TOTAL	Charges & Fees	<u>24,878</u>	<u>16,000</u>	<u>20,000</u>	<u>20,000</u>	<u>18,000</u>
** TOTAL	Non-Operating Revenue	<u>27,073</u>	<u>79,748</u>	<u>31,000</u>	<u>35,100</u>	<u>30,600</u>
*** TOTAL	Water Fund Revenues	<u>1,740,892</u>	<u>1,914,979</u>	<u>1,751,689</u>	<u>1,755,789</u>	<u>2,378,980</u>

Difference from Budget 06-07 to Proposed 07-08: 35.81%

Difference from Budget 06-07 to Estimated 06-07: 0.23%

Difference from Estimated 06-07 to Proposed 07-08: 35.49%

**Village of Willowbrook
Hotel Motel Tax Fund
Revenue Budget 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
	Hotel/Motel Tax Fund					
	REVENUES					
	Operating Revenue					
	Other Taxes					
03-310-205	Hotel/Motel Tax	85,180	83,481	88,800	89,000	89,000
* TOTAL	Other Taxes	85,180	83,481	88,800	89,000	89,000
	Charges And Fees					
03-310-725	Registration Fees	-	-	-	-	-
* TOTAL	Charges And Fees	-	-	-	-	-
	Other Revenue					
03-310-913	Other Receipts	50	50	-	-	-
03-310-922	Federal/State Grants	-	-	-	-	-
* TOTAL	Other Revenue	50	50	-	-	-
** TOTAL	Operating Revenue	85,230	83,531	88,800	89,000	89,000
	Non-Operating Revenue					
	Other Income					
03-320-108	Interest Income	4	355	50	680	700
03-320-109	Changes In Market Value	-	-	-	-	-
* TOTAL	Other Income	4	355	50	680	700
03-320-999	Equity Transfer From General Fund	-	-	-	-	-
* TOTAL	Transfers	-	-	-	-	-
** TOTAL	Non-Operating Revenue	4	355	50	680	700
*** TOTAL	Hotel/Motel/Tax Fund	85,234	83,886	88,850	89,680	89,700

Difference from Budget 06-07 to Proposed 07-08: 0.96%

Difference from Budget 06-07 to Estimated 06-07: 0.93%

Difference from Estimated 06-07 to Proposed 07-08: 0.02%

**Village of Willowbrook
Motor Fuel Tax Fund
Revenue Budget 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
	Motor Fuel Tax Fund					
	REVENUES					
	Operating Revenue					
	Other Taxes					
04-310-216	M F T Receipts	262,167	258,529	255,560	256,200	256,456
04-310-217	High Growth Cities Program Receipts	2,359	1,180	-	-	-
* TOTAL	Other Taxes	<u>264,526</u>	<u>259,709</u>	<u>255,560</u>	<u>256,200</u>	<u>256,456</u>
** TOTAL	Operating Revenue	<u>264,526</u>	<u>259,709</u>	<u>255,560</u>	<u>256,200</u>	<u>256,456</u>
	Non-Operating Revenue					
04-320-108	Interest Income	134	1,170	900	4,000	200
* TOTAL	Other Income	<u>134</u>	<u>1,170</u>	<u>900</u>	<u>4,000</u>	<u>200</u>
** TOTAL	Non-Operating Revenue	134	1,170	900	4,000	200
*** TOTAL	Motor Fuel Tax Fund Revenues	<u>264,660</u>	<u>260,879</u>	<u>256,460</u>	<u>260,200</u>	<u>256,656</u>

Difference from Budget 06-07 to Proposed 07-08: 0.08%

Difference from Budget 06-07 to Estimated 06-07: 1.46%

Difference from Estimated 06-07 to Proposed 07-08: -1.36%

**Village of Willowbrook
Water Capital Improvements Fund
Revenue Budget 2007-2008**

NUMBER NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
	Water Capital Improvements Fund					
	REVENUES					
	Operating Revenues					
09-310-605	Transfer From Water Fund	-	78,294	81,600	81,600	163,200
09-310-606	DWC Rebate	-	-	-	-	572,250
09-310-920	Developer Contributions	-	-	-	-	-
	Operating Revenues	-	78,294	81,600	81,600	735,450
	Non-Operating Revenue					
09-320-108	Interest Income	-	260	2,500	2,500	5,000
09-320-109	Changes In Market Value					
* TOTAL	Non-Operating Revenue		260	2,500	2,500	5,000
*** TOTAL	Water Capital Improvements Fund		78,554	84,100	84,100	740,450

Difference from Budget 06-07 to Proposed 07-08: 780.44%

Difference from Budget 06-07 to Estimated 06-07: 0.00%

Difference from Estimated 06-07 to Proposed 07-08: 780.44%

**Village of Willowbrook
Capital Projects Fund
Revenue Budget 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
	Capital Projects Fund					
	REVENUES					
	Operating Revenues					
10-310-605	Transfer From Water Fund	-	-	-	-	-
10-310-606	Transfer From General Fund	75,500	75,500	120,000	120,000	75,000
10-310-610	Grants	-	-	-	-	-
10-310-611	Grants - 75Th Street	36,991	59,803	-	100,493	-
10-310-612	Reim - Other	-	233,446	-	-	-
10-310-920	Developer Contributions	115,725	6,780	-	-	-
* TOTAL	Operating Revenues	<u>228,216</u>	<u>375,529</u>	<u>120,000</u>	<u>220,493</u>	<u>75,000</u>
	Non-Operating Revenue					
10-320-108	Interest Income	3,955	5,364	4,000	8,000	8,000
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	3,289	11,924	-	-	-
* TOTAL	Non-Operating Revenue	<u>7,243</u>	<u>17,288</u>	<u>4,000</u>	<u>8,000</u>	<u>8,000</u>
*** TOTAL	Capital Projects Fund Revenue	<u><u>235,459</u></u>	<u><u>392,817</u></u>	<u><u>124,000</u></u>	<u><u>228,493</u></u>	<u><u>83,000</u></u>

Difference from Budget 06-07 to Proposed 07-08: -33.06%

Difference from Budget 06-07 to Estimated 06-07: 84.27%

Difference from Estimated 06-07 to Proposed 07-08: -63.68%

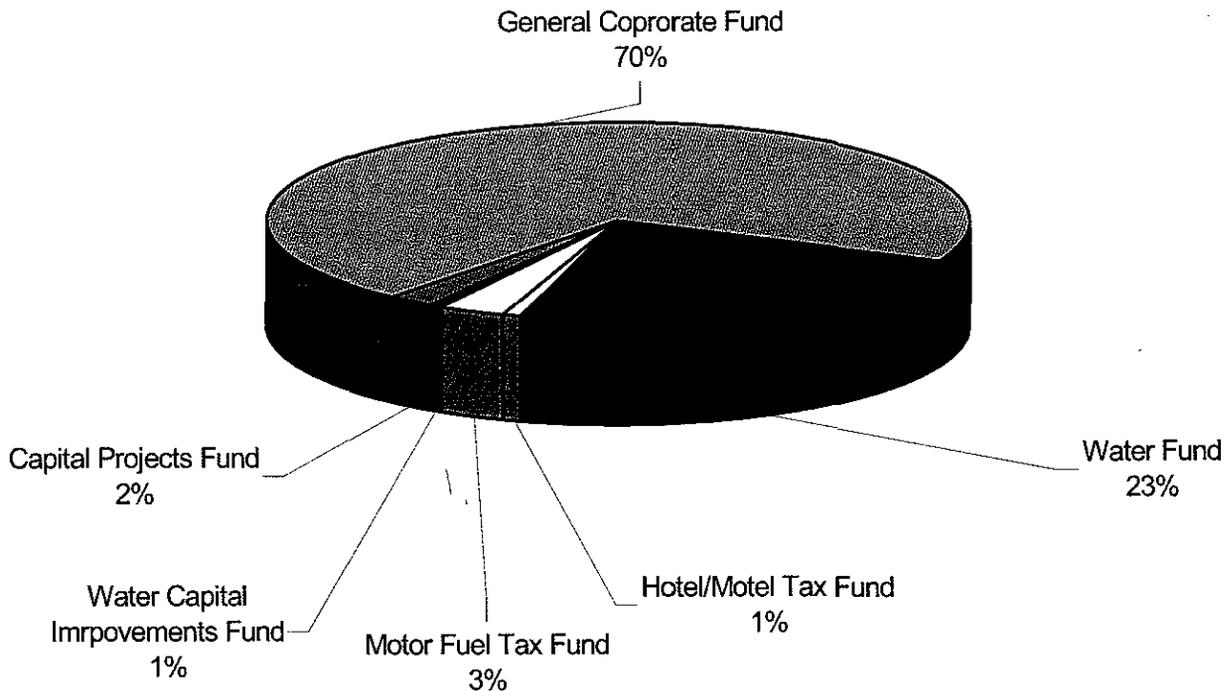
TOTAL EXPENDITURES BY FUND

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 - \$10,185,567



Expenditure Narratives – By Fund

General Fund

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

Administration Department - \$1,562,428

The administration department budget realized a 2.0% increase or \$30,279 compared to the FY 2006-07 budget. Highlights are as follows:

- Initiation of a three year computer lease program. This will standardize equipment and upgrade performance capabilities.
- Various technology upgrades including graphics software, unified messaging, website enhancement, E-news and upgrades to the ticket processing software.
- Funding has been included for the development, distribution and analysis of a Community Needs Survey.
- Salaries for the administrative staff increased by 4.0%.
- Health insurance premiums were increased by 10%.

See the Administration Department tab for line item detail.

Police Department - \$4,150,669

The police department budget realized a 10.7% increase or \$402,527 compared to the FY 2006-07 budget. Highlights are as follows:

- The addition of one patrol officer has been approved and budgeted for in FY 2007-08. Capital improvements include the replacement of vehicles, equipment and a new copy machine.
- For the first time the department will be purchasing tasers. The use of tasers should reduce the risk and injury to officers in confrontational situations.

See the Police Department tab for line item detail.

Public Services Department - \$651,816

The public services department budget realized a 3.8% or \$23,581 increase compared to the FY 2006-07 budget. Highlights are as follows:

- A third maintenance worker was approved and hired
- The motor fuel tax fund was restructured so that the annual contribution from the public services department for street maintenance was eliminated. In return operating expenses from the motor fuel tax fund were moved to the public services department budget. With this change and a change in maintenance and repair methods the department/general fund will save \$469,000 over a five year period.
- Program funding for storm sewer repairs and replacement was increased by 30%.

See the Public Services tab for line item detail.

Community Development Department - \$280,110

The community development department budget realized a 12.4% or \$30,800 increase compared to the FY 2006-07 budget. Highlights are as follows:

- With the Town Center Development in progress building inspector time and consultant fees were increased. These additional costs will be offset by building and inspection fee revenues.

See the Community Development Department tab for line item detail.

Parks and Recreation Department - \$428,340

The parks and recreation department budget realized a 16.7% increase compared to the FY 2006-07 budget.

- 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 - \$53,502

The plan commission's budget realized a 46.3% or \$46,078 decrease compared to the FY 2006-07 budget.

- The decrease relates to \$45,000 that was allocated in FY 2006-07 to rewrite the Village's zoning ordinance. The project was deferred and will be completed in house rather than using consultants.

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

Board of Police Commissioners - \$25,750

The board of police commissioner's budget realized an increase of 111% or \$13,600 compared to the FY 2006-07 budget. Funds have been allocated for a police officers test that was not required in FY 2006-07.

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

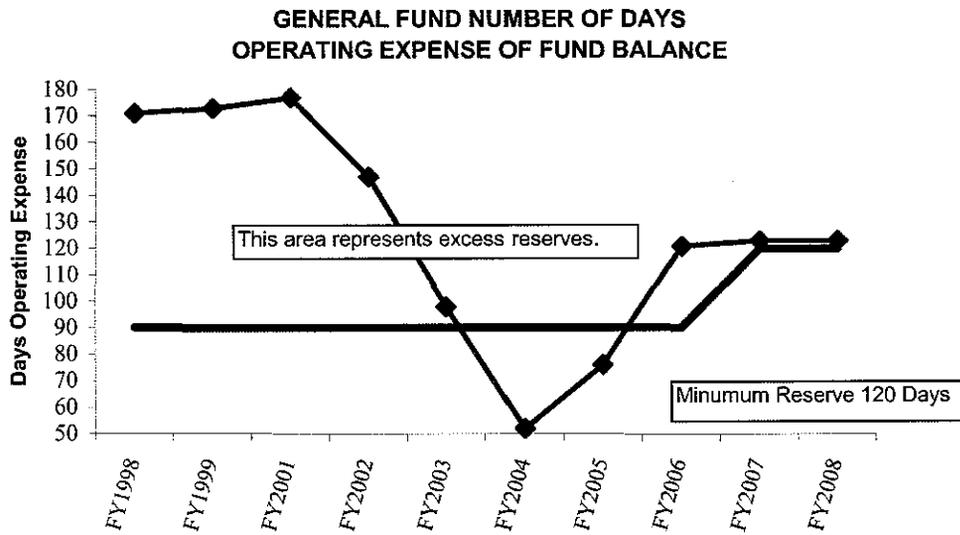
Nuisance Control - \$30,400

The nuisance control for FY 2007-08 came in 16.5% or \$6,000 lower compared to the FY 2006-07 budget. The reduction in costs came from improved mosquito abatement materials and renegotiation of contract costs.

See the Nuisance Control tab for line item detail.

General Fund Balance

The general fund balance is estimated to be \$2,138,990 on April 30, 2007 and \$2,276,179 by April 30, 2008. 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 4/30/07 is 123 days. The projected number of days operating expense of fund balance at 4/30/08 is also 123 days. As the chart below illustrates since 1998 through 2003 the Village has maintained reserves to provide services during economic downturns or emergencies. While the 120 day goal has been achieved over the past several years, staff and the Board are looking at options to further increase the number of days in reserves.



Water Fund

The water fund accounts for the costs associated with purchasing water from the DuPage Water Commission and distributing to all customers within the Village. This includes, maintaining and improving the water distribution system, storage facilities and providing for the reading, installation, and testing of water meters. The water fund budget realized an increase of 32.6% or \$571,123 as compared to the FY 2006-07 budget. The large increase represents a rebate from the DuPage Water Commission that will be deposited in the water fund and then transferred to the water capital improvement fund. Effective May 1, 2007 the Commission authorized an additional rate reduction for 20-cents. The total rate reduction that will be transferred to the water capital fund will be 40-cents for each thousand gallons billed.

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 \$439,608 at 4/30/07. The Water Fund's working cash balance is estimated to be \$497,396 at 4/30/08. 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. The FY 2007-08 hotel motel tax fund budget is consistent with the amount budgeted in FY 2006-07. See the Hotel/Motel fund tab for line item detail.

Fund Balance

The fund balance is projected to be \$15,277 at 4/30/07. The fund balance at 4/30/08 is projected to be \$9,977.

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 \$290,000 for FY 2007-08 is 7.3% or \$16,600 greater than the FY 2006-07 budget.

As noted in the public services department section, the items spent from the motor fuel tax fund were restructured so that only street maintenance costs will be spent from this fund. Operating items such as salt purchases or street light maintenance were moved to the general fund in the public works budget. The other major initiative was a change in the frequency and method of maintaining Village streets. It is estimated that under the new plan the Village will realize savings of approximately \$470,000 over a five-year period. See the Motor Fuel Tax Fund tab for line item detail.

Fund Balance

The fund balance is projected to be \$45,729 at 4/30/07. The fund balance at 4/30/08 is projected to be \$12,385.

Water Capital Improvements Fund

- During FY 2006-07 the Water Capital Improvements Fund was created. The fund was established to account for the 20-cent rate reduction the Village receives on each thousand gallons of water purchased from the DuPage Water Commission. Effective May 1, 2007 an additional 20-cent reduction was authorized. The Village Board has committed to utilizing the amounts generated from the rate reduction to fund water system capital improvements

An amount of \$75,000 has been budgeted for architectural fees for a new public services/water facility.

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

Capital Projects Fund

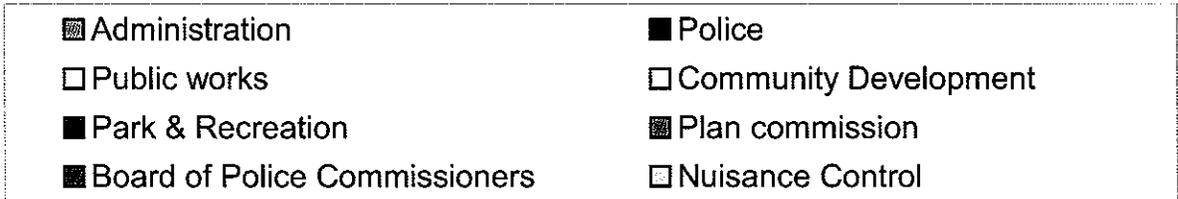
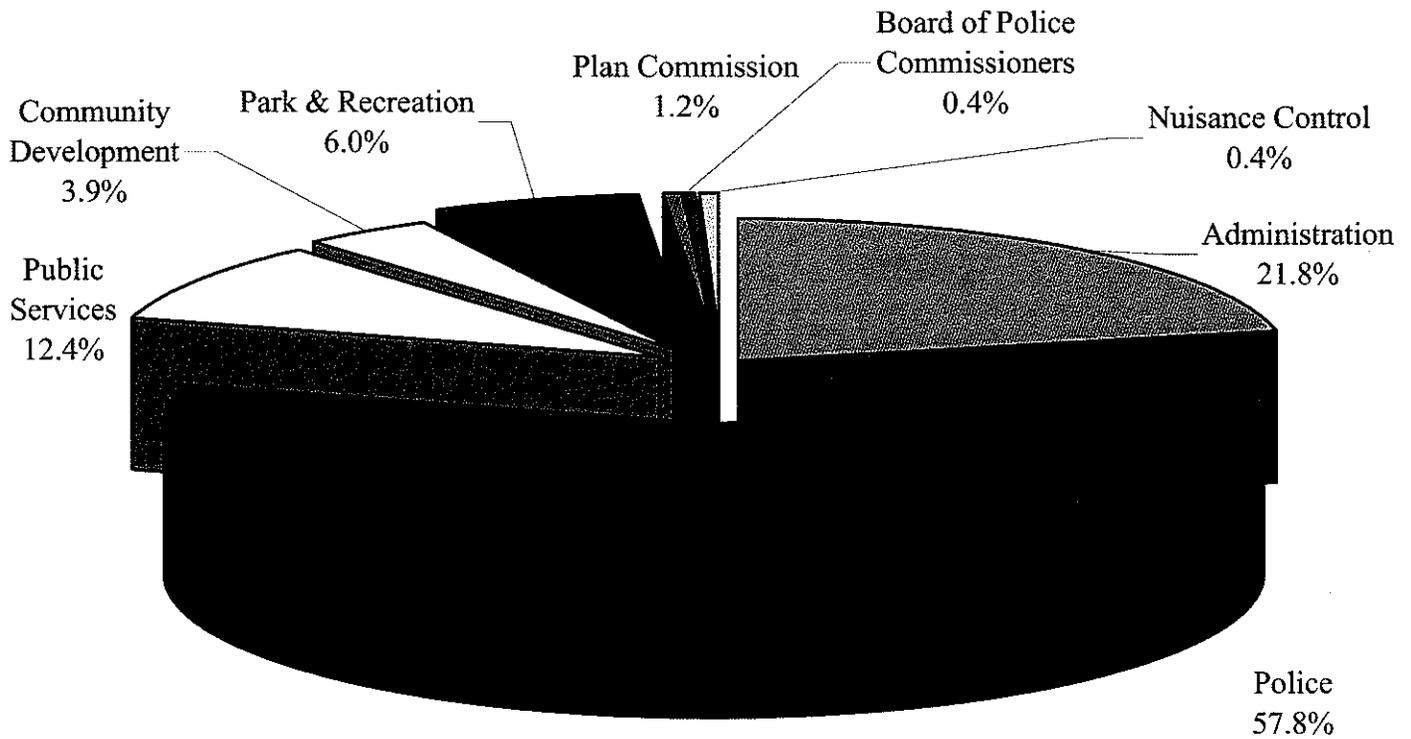
Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. In addition, Capital Project Funds are used when a capital acquisition is financed by several funds or over several accounting periods. The Village has one Capital Projects Fund. Funds have been budgeted for the final payment on the 3.5 acre land parcel on Willowbrook Centre Parkway. In addition an amount of \$75,000 has been allocated for architectural fees for the new public services/water facility.

See the Capital Projects Fund tab for line item detail.

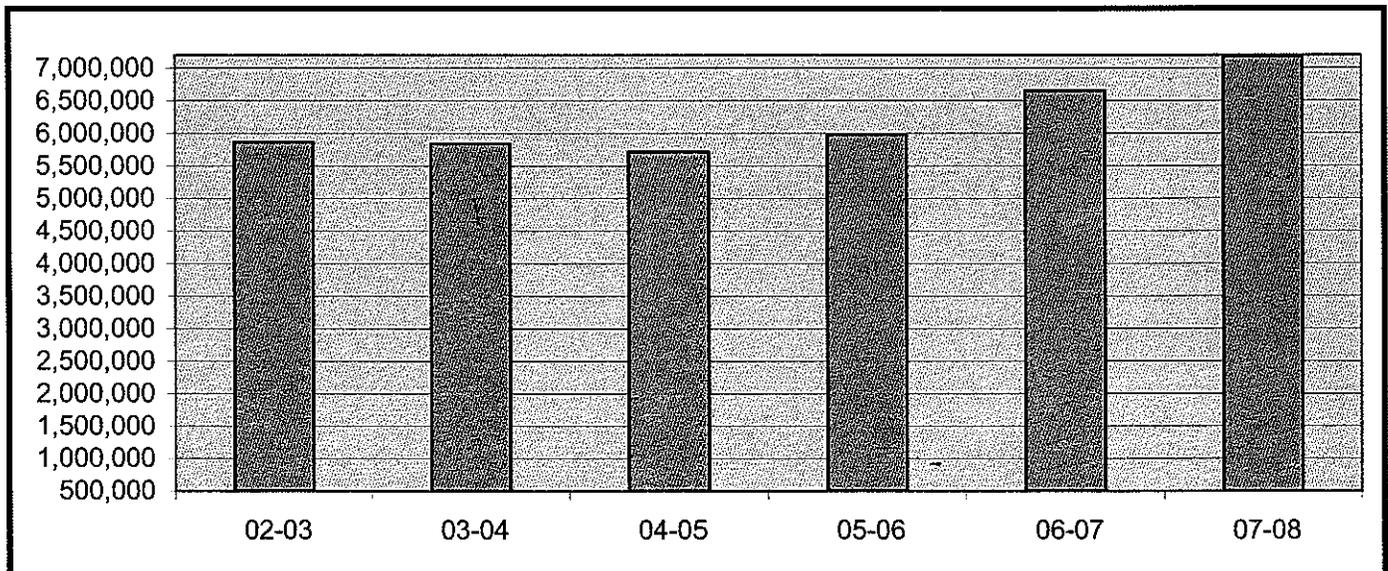
Fund Balance

The fund balance in the Capital Projects Fund is maintained based on projects or improvements approved by the Village Board. The fund balance at 4/30/07 is projected to be \$230,144 and \$91,783 at 4/30/08.

GENERAL FUND EXPENDITURE SUMMARY \$7,183,015



GENERAL FUND EXPENDITURE HISTORY



**Village of Willowbrook
General Fund**

	Actual 04-05	Actual 05-06	Budget 06-07	Estimated 06-07	Proposed 07-08
Beg Fund Bal	838,277	\$1,376,889	\$1,929,019	\$1,944,754	\$2,138,990
Revenues	6,253,277	6,547,858	6,818,258	6,842,866	7,320,204
Expenditures	5,714,665	5,979,993	6,673,050	6,648,630	7,183,015
Surplus (Deficit)	\$538,612	\$567,865	\$145,208	\$194,236	\$137,189
Ending Fund Bal	\$1,376,889	\$1,944,754	\$2,074,227	\$2,138,990	\$2,276,179

General Fund

	Actual 04-05	Actual 05-06	Budget 06-07	Estimated 06-07	Proposed 07-08
Beg Fund Bal	838,277	1,376,889	1,929,019	1,944,754	2,138,990
Revenues	6,253,277	6,547,858	6,818,258	6,842,866	7,320,204
Operating Expense	5,597,259	5,790,525	6,288,540	6,321,920	6,745,356
Operating Surplus	656,018	757,332	529,718	520,946	574,848
Capital Budget	117,406	189,467	384,510	326,710	437,659
Net Surplus	538,612	567,865	145,208	194,236	137,189
Ending Fund Bal	1,376,889	1,944,754	2,074,227	2,138,990	2,276,179

**Village of Willowbrook
General Corporate Fund**

	Actual 04-05	Actual 05-06	Budget 06-07	Estimated 06-07	Proposed 07-08
Revenues	6,253,277	6,547,858	6,818,258	6,842,866	7,320,204
Operating Expense	5,597,259	5,790,525	6,288,540	6,321,920	6,745,356
Operating Surplus	\$656,018	\$757,332	\$529,718	\$520,946	\$574,848
Capital Budget	117,406	189,467	384,510	326,710	437,659
Net Surplus	\$538,612	\$567,865	\$145,208	\$194,236	\$137,189

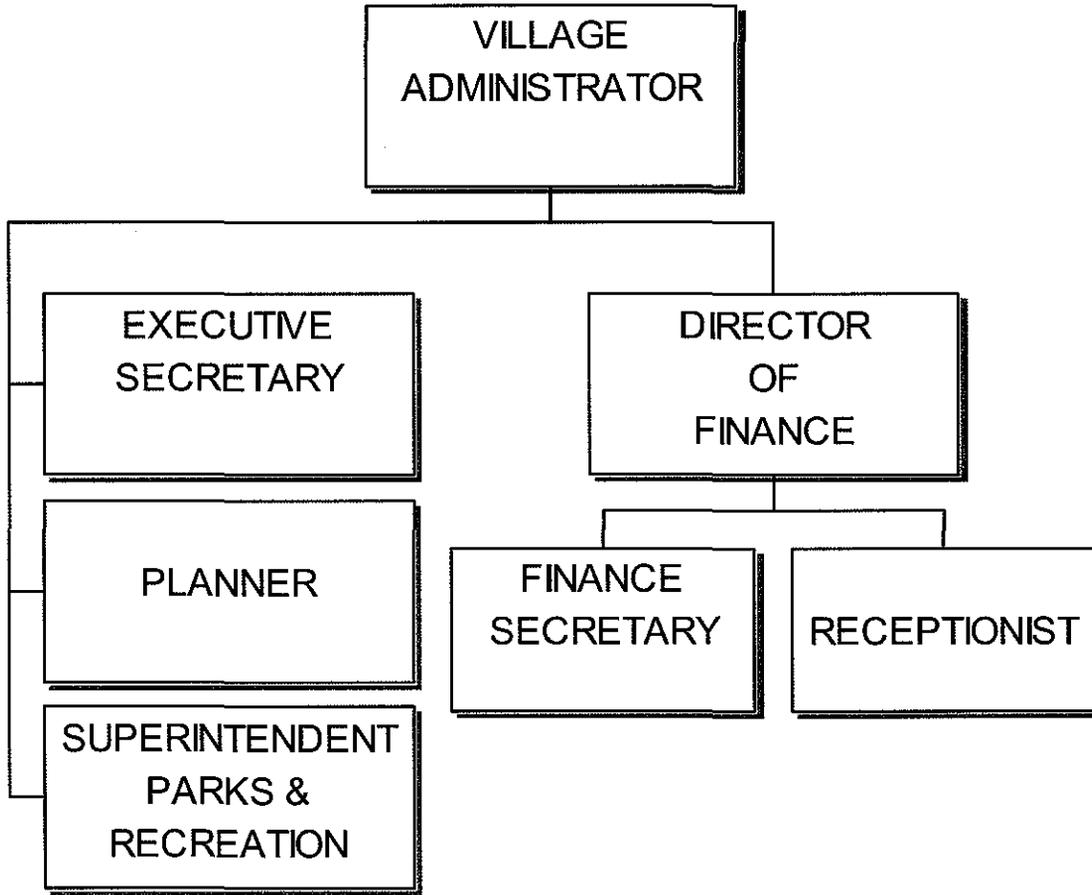
General Corporate Fund

	Actual 04-05	Actual 05-06	Budget 06-07	Estimated 06-07	Proposed 07-08
Revenues	\$6,253,277	\$6,547,858	\$6,818,258	\$6,842,866	\$7,320,204
Expenditures					
Administration	\$1,301,940	\$1,304,713	\$1,486,149	\$1,436,470	\$1,522,118
Police	\$3,283,219	\$3,418,691	\$3,622,132	\$3,673,168	\$3,954,937
Public Works	\$508,781	\$532,363	\$550,735	\$552,295	\$650,770
Community Development	\$234,370	\$226,331	\$249,275	\$288,565	\$279,064
Parks and Recreation	\$186,952	\$199,759	\$232,119	\$211,292	\$228,815
Plan Commission	\$50,998	\$67,969	\$99,580	\$111,580	\$53,502
Board of Police Comm	\$2,606	\$10,651	\$12,150	\$12,150	\$25,750
Nuisance Control	\$28,393	\$30,048	\$36,400	\$36,400	\$30,400
Capital	117,406	189,467	384,510	326,710	437,659
Total Expenses	\$5,714,665	\$5,979,993	\$6,673,050	\$6,648,630	\$7,183,015
Surplus (Deficit)	\$538,612	\$567,865	\$145,208	\$194,236	\$137,189

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			8,750	72,050					80,800
Buildings	64,270		5,000						69,270
Data Processing	53,894	7,500	2,900	2,800					67,094
Legislative Support	39,380								39,380
General Management	1,041,939	3,659,787	301,249	170,714	34,995	15,502	6,250		5,230,436
Legal Services	78,500								78,500
Financial Audit	24,910								24,910
Community Relations	21,425								21,425
Risk Management	197,800	12,500	2,500	2,500	2,500				217,800
Capital Improvements	40,310	195,732	1,046	1,046	199,525				437,659
Police-Patrol Service		4,400							4,400
Police-Investigative Services		2,000							2,000
Police-Traffic Safety		4,700							4,700
Police-E S D A Coordinator		750							750
Police-Crime Prevention		8,600							8,600
Police-Telecommunications		254,200							254,200
Equipment Repair		500	14,000						14,500
Snow Removal			48,630						48,630
Street Lighting			31,596						31,596
Storm Water Improvements			119,370						119,370
Street Maintenance			116,775						116,775
Inspection Services				31,000					31,000
Landscaping					71,950				71,950
Maintenance					53,170				53,170
Recreation Programs					36,625				36,625
Special Recreation Services					29,575				29,575
Hearings						33,500	19,500		53,000
Plan Commission-Planning						4,500			4,500
Health-Mosquito Abatement								30,400	30,400
Total	1,562,428	4,150,669	651,816	280,110	428,340	53,502	25,750	30,400	7,183,015

VILLAGE OF WILLOWBROOK
ADMINISTRATION

ORGANIZATIONAL CHART 2007



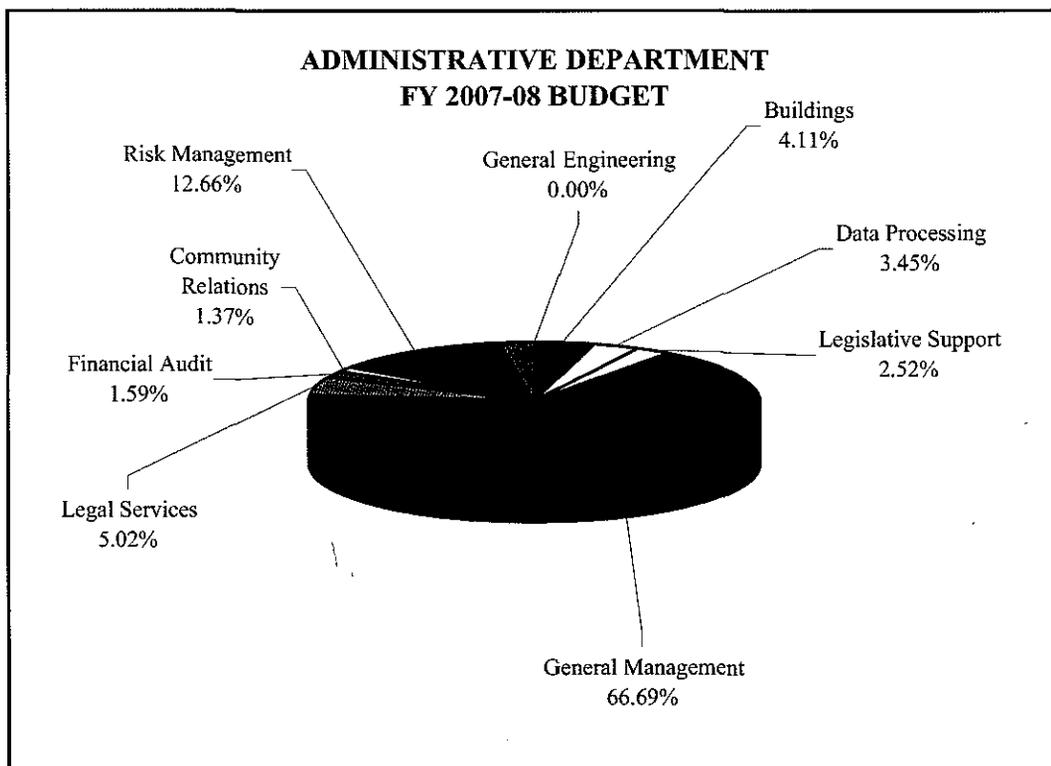
The Village Administrator provides overall direction and administration of policies and procedures established by the President and Board of Trustees. The Administrator coordinates the activities of all Village departments, and formulates policies, goals and objectives in conjunction with the department 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 2007-2008**

<u>Program</u>	<u>Description</u>	<u>FY 2006-07 Budget</u>	<u>FY 2007-08 Budget</u>
401	General Engineering	\$4,500	\$0
405	Buildings	\$66,500	\$64,270
410	Data Processing	\$26,000	\$53,894
415	Legislative Support	\$28,900	\$39,380
420	General Management	\$1,058,274	\$1,041,939
425	Legal Services	\$70,000	\$78,500
430	Financial Audit	\$21,200	\$24,910
435	Community Relations	\$23,275	\$21,425
440	Risk Management	\$187,500	\$197,800
445	Capital Improvements	\$46,000	\$40,310
449	Contingencies	-	-
	Total	<u>\$1,532,149</u>	<u>\$1,562,428</u>

Percent Difference

1.98%



**ADMINISTRATION DEPARTMENT
ADMINISTRATOR'S OFFICE
FY 2007-08 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
 - Develop a new employee compensation plan
 - Develop a financial plan that includes funding for a new public services/water facility

2. Identify and present opportunities to enhance the quality of life in the community
 - Maintain network with local officials and business leaders to increase efficient use of community resources
 - Conduct a Community Needs Survey
 - Continue administration of the 75th Street extension to Madison Street
 - Manage the completion of the Town Center Development
 - Explore the feasibility of consolidating police services and facilities with a neighboring community

3. Identify and implement a long-term financial plan and direction for the Village of Willowbrook
 - Seek alternate revenue sources
 - Assure that resources are allocated in the most efficient manner
 - Develop financial policy statements to guide the Village President and Board in decision making
 - Preparation of a Fifteen Year Long-Range Plan

Fiscal Year 2006-2007 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 and IRMA
 - Approved and support legislative initiatives including participation in annual legislative drive down to the State's Capital
 - Restructuring of Village departments by adding a new maintenance worker position and a newly created planner and foreman position

2. Identify and present opportunities to enhance the quality of life in the community
 - The Village is active in Kiwanis and the local Chamber of Commerce
 - The Town Center Development is under construction with store openings planned for the fall 2007
 - The construction of the 75th Street extension was deferred pending the outcome of a new grant application.

**Fiscal Year 2006-2007
Goals and Accomplishments Continued**

3. Identify and implement a long-term financial plan and direction for the Village of Willowbrook
 - Produced a balanced budget in all operating department for the FY 2007-08 Budget
 - Prepared a fifteen year long –range plan and financial models for planning future revenue enhancements
 - Developed annexation strategy plan and priorities for the Village

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 2007-08 Goals and Objectives

1. Perform oversight of financial agreements and pro-forma for the Town Center Development
2. Provide oversight of technology improvements such as the new computer leasing program and network server upgrades.

3. Provide groundwork for financial models that include a plan for new revenue enhancements and building of a new public services/water facility.
4. Restructuring of the accounting system and the FY 2008-09 budget to reflect a change in departmental structures.
5. Continued participation in professional associations

Fiscal Year 2006-07 Goals and Accomplishments

1. Provide support for the TIF Town Center negotiations – The development and economic incentive agreements were completed.
2. Provide oversight for analysis & implementation of new Village-wide phone system – The phone system was successfully implemented.
3. Continue upgrading of accounting software – Upgrades were completed for the Villages virus protection and spam control software.
4. Oversight of technology improvements to the Village's network platform and e-mail system. – The Village migrated to a windows network platform and installed a new firewall and e-mail server
5. 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.
6. 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.
7. Continued participation in professional associations – In FY 2006-07 the Finance Director was again elected to the Illinois Municipal Investment Fund (IMET) Board. IMET is a \$375 Million investment pool. The Finance Director was also elected to the Illinois Governmental Finance Officers Association Executive Board.
8. Provide support for development of long-term financial direction for the Village – Fifteen year financial models have been prepared to assist the Village Board for planning revenue enhancements and building improvements in the future.

**Village of Willowbrook
Administration Budget
Fiscal Year 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
GENERAL CORPORATE FUND EXPENDITURES						
Administration-General Engineering						
Contractual Services						
01-401-243	Fees - Traffic Consultant	-	-	500	-	-
01-401-245	Fees - Engineering	14,838	4,370	3,000	-	-
01-401-246	Fees - Architect	-	-	1,000	-	-
* TOTAL	Contractual Services	14,838	4,370	4,500	-	-
** TOTAL	Administration-General Engineering	14,838	4,370	4,500	-	-
Administration-Buildings						
Contractual Services						
01-405-228	Maintenance - Building	37,086	40,410	42,000	42,000	40,000
01-405-235	Nicor Gas	5,598	6,123	4,000	4,000	5,500
01-405-293	Landscape - Village Hall	3,873	1,744	10,000	10,000	8,000
* TOTAL	Contractual Services	46,557	48,277	56,000	56,000	53,500
Supplies & Materials						
01-405-351	Building Maintenance Supplies	9,673	12,390	10,000	10,000	10,000
01-405-385	Sanitary User Charge	460	431	500	500	770
* TOTAL	Supplies & Materials	10,133	12,821	10,500	10,500	10,770
Equipment						
01-405-408	Maintenance - Gas Tanks	-	-	-	-	-
* TOTAL	Equipment Office	-	-	-	-	-
** TOTAL	Administration-Buildings	56,690	61,098	66,500	66,500	64,270
Administration-Data Processing						
Contractual Services						
01-410-212	E.D.P. Software	12,657	10,509	12,000	12,000	30,994
01-410-263	Maintenance - Office Machines	174	-	-	-	-
* TOTAL	Contractual Services	12,831	10,509	12,000	12,000	30,994
Supplies & Materials						
01-410-305	Personnel Training	794	500	1,500	1,500	1,500
01-410-306	Consulting Services	12,500	10,000	12,000	12,000	20,900
01-410-331	Operating Supplies	358	405	500	500	500
* TOTAL	Supplies & Materials	13,652	10,905	14,000	14,000	22,900
** TOTAL	Administration-Data Processing	26,483	21,414	26,000	26,000	53,894
Administration-Legislative Support						
Personnel Services						
01-415-116	Salary - President & Board Of Trustees	19,200	20,100	20,000	20,000	20,000
01-415-122	Salary - Village Clerk	3,750	2,250	3,900	3,900	3,750
* TOTAL	Personnel Services	22,950	22,350	23,900	23,900	23,750

**Village of Willowbrook
Administration Budget
Fiscal Year 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
	Contractual Services					
01-415-261	Codify Ordinances	2,272	3,292	5,000	9,000	15,630
01-415-262	Document Storage	-	-	-	-	-
* TOTAL	Contractual Services	2,272	3,292	5,000	9,000	15,630
** TOTAL	Administration-Legislative Support	25,222	25,642	28,900	32,900	39,380
	Administration-General Management					
	Personnel Services					
01-420-102	Overtime	3,840	2,310	2,000	1,500	2,000
01-420-104	Part Time - Clerical	3,817	5,751	5,000	6,000	5,000
01-420-106	Intern	13,996	18,098	16,560	16,560	17,200
01-420-125	Salaries - Management Staff	400,448	430,506	428,350	397,400	442,385
01-420-126	Salaries - Clerical	130,982	135,931	143,960	143,960	154,320
01-420-131	Personal Recruitment	-	1,704	-	-	-
01-420-141	Employee Benefit - Medical Insurance	43,707	38,245	46,100	41,000	61,830
01-420-144	Employee Benefit - Unemployment Insurance	1,002	1,079	860	860	975
01-420-147	Employee Benefit - Medicare	7,040	7,367	8,640	8,640	9,000
01-420-151	I M R F	47,023	60,243	78,230	61,000	61,280
01-420-155	SLEP Pension	19,428	20,349	21,474	21,474	22,200
01-420-161	Social Security FICA	29,440	30,939	33,050	28,800	35,585
* TOTAL	Personnel Services	700,723	752,522	784,224	727,194	811,775
	Contractual Services					
01-420-201	Phone - Telephones	20,425	16,783	23,000	19,000	17,574
01-420-225	Maintenance - Radio	-	-	-	-	-
01-420-231	Rent - Storage	24,079	18,720	22,000	22,000	22,250
01-420-265	Census	-	-	-	-	-
* TOTAL	Contractual Services	44,504	35,503	45,000	41,000	39,824
	Supplies & Materials					
01-420-301	Office Supplies	13,810	15,949	12,000	12,000	13,500
01-420-302	Printing & Publish	1,643	3,698	1,800	3,000	4,460
01-420-303	Gas-Oil-Wash-Mileage	2,121	2,952	1,200	2,600	2,700
01-420-304	Schools-Conference Travel	12,634	7,971	16,000	11,000	17,850
01-420-305	Strategic Planning	-	-	-	-	-
01-420-307	Fees Dues Subscriptions	15,566	18,790	16,000	16,000	17,800
01-420-311	Postage & Meter Rent	3,404	3,507	3,300	3,300	3,470
01-420-315	Copy Service	2,603	2,429	2,500	2,500	2,700
01-420-355	Commissary Provision	760	972	700	700	700
* TOTAL	Supplies & Materials	52,541	56,268	53,500	51,100	63,180
	Equipment-Office					
01-420-409	Maintenance - Vehicles	519	408	750	1,100	900

**Village of Willowbrook
Administration Budget
Fiscal Year 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05	FY 05-06	FY 06-07	FY 06-07	FY 07-08
		ACTUAL	ACTUAL	PROPOSED BUDGET	ESTIMATED ACTUAL	PROPOSED BUDGET
01-420-411	Maintenance - Equipment	1,956	1,132	1,800	1,800	1,260
* TOTAL	Equipment-Office	2,475	1,540	2,550	2,900	2,160
	Other Expenditures					
01-420-505	Cash - Over Or Short	(85)	47	-	-	-
01-420-510	Contribution To TIF	3,842	4,389	3,000	-	-
01-420-511	Transfer to Capital Projects Fund	50,000	50,000	120,000	120,000	75,000
01-420-512	Sales Tax Rebate	71,667	50,000	50,000	50,000	50,000
* TOTAL	Other Expenditures	125,424	104,436	173,000	170,000	125,000
** TOTAL	Administration-General Management	925,667	950,268	1,058,274	992,194	1,041,939
	Administration-Legal Services					
	Contractual Services					
01-425-239	Fees - Village Attorney	67,897	74,637	60,000	70,000	71,000
01-425-241	Fees - Special Attorney	44,970	436	-	4,500	-
01-425-242	Fees - Labor Counsel	1,405	20,655	10,000	15,000	7,500
* TOTAL	Contractual Services	114,272	95,728	70,000	89,500	78,500
** TOTAL	Administration-Legal Services	114,272	95,728	70,000	89,500	78,500
	Administration-Financial Audit					
	Contractual Services					
01-430-251	Audit Services	16,736	21,955	20,200	20,200	22,410
01-430-252	Financial Services	550	-	1,000	1,000	2,500
* TOTAL	Contractual Services	17,286	21,955	21,200	21,200	24,910
** TOTAL	Administration-Financial Audit	17,286	21,955	21,200	21,200	24,910
	Administration-Community Relations					
	Supplies & Materials					
01-435-365	Public Relations	5,115	6,473	4,000	5,500	5,000
01-435-366	Newsletter	-	10,011	12,400	11,400	10,850
01-435-367	Appreciation Dinners	-	-	3,000	3,000	3,200
01-435-368	Dinner Dance	-	-	-	-	-
01-435-369	Home Page	-	-	-	901	-
01-435-370	Meals-On-Wheels	875	-	875	875	875
01-435-372	Senior Citizen Taxi Program	750	750	3,000	1,500	1,500
* TOTAL	Supplies & Materials	6,740	17,234	23,275	23,176	21,425

**Village of Willowbrook
Administration Budget
Fiscal Year 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED	FY 07-08 PROPOSED BUDGET
** TOTAL	Administration-Community Relations	6,740	17,234	23,275	23,176	21,425
	Administration-Risk Management					
	Contractual Services					
01-440-272	Insurance - IRMA	98,685	104,786	175,000	175,000	187,800
01-440-273	Self Insurance - Deductible	2,875	10	2,500	2,500	2,500
01-440-274	Claims Expense	10,578	36	-	-	-
01-440-275	Bonds - Self Insurance	-	-	-	-	-
01-440-276	Wellness	2,604	2,173	5,000	2,500	2,500
01-440-277	Reimb. Exp. - IRMA Claims	-	-	5,000	5,000	5,000
* TOTAL	Contractual Services	114,742	107,005	187,500	185,000	197,800
** TOTAL	Administration-Risk Management	114,742	107,005	187,500	185,000	197,800
	Administration-Capital Improvement					
	Capital Expenditures					
01-445-602	Building Improvements	10,000	7,996	10,000	10,000	18,500
01-445-611	Furniture & Office Equipment	-	750	30,000	30,000	6,300
01-445-625	Vehicles - New & Other	-	-	-	-	-
01-445-641	E D P Equipment	1,967	1,381	6,000	6,000	15,510
* TOTAL	Capital Expenditures	11,967	10,127	46,000	46,000	40,310
** TOTAL	Administration-Capital Improvement	11,967	10,127	46,000	46,000	40,310
	Administration Contingencies					
01-449-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	Administration-Contingencies	-	-	-	-	-
*** TOTAL	Total-Administration	1,313,907	1,314,840	1,532,149	1,482,470	1,562,428

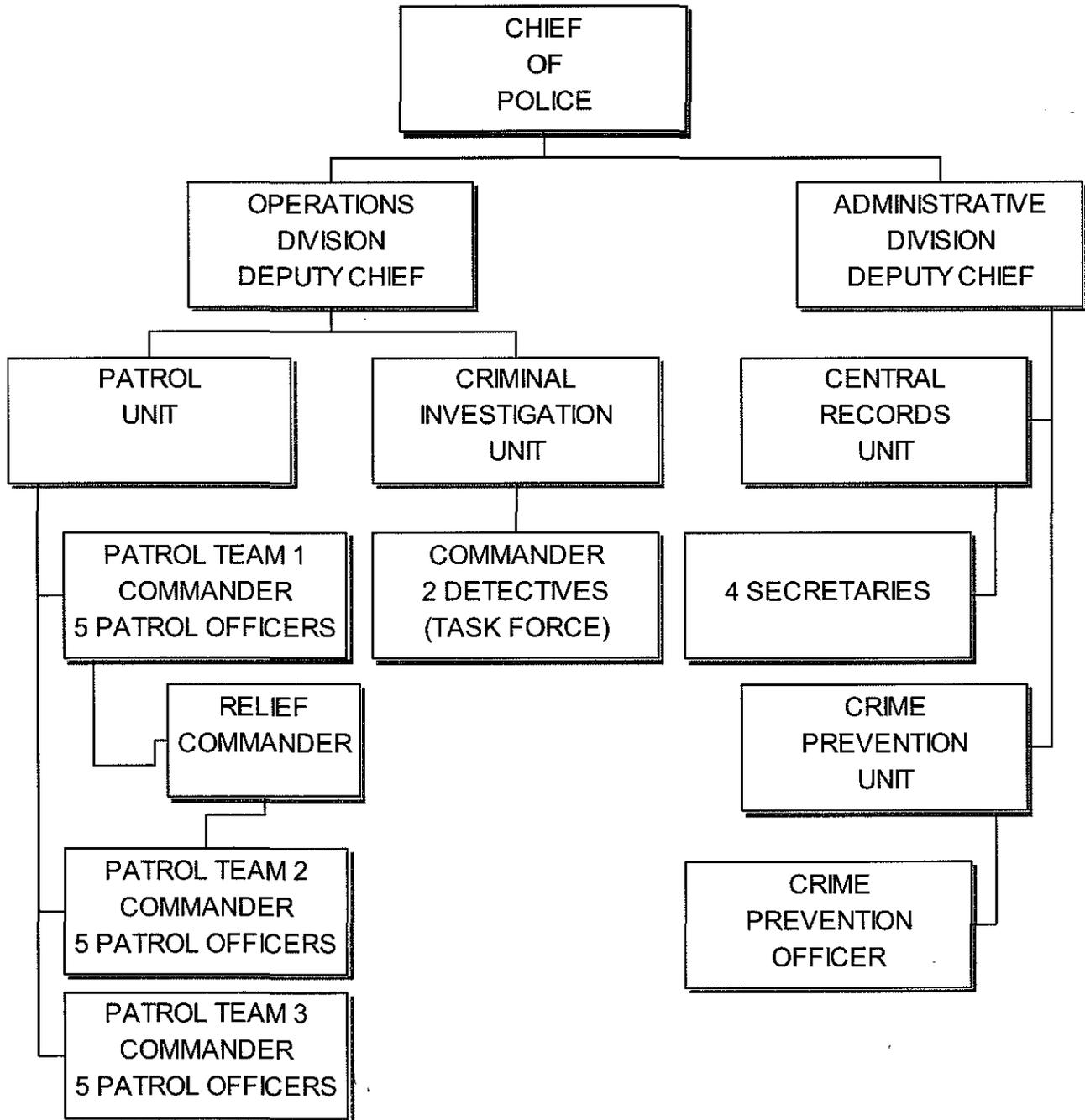
Difference from Budget 06-07 to Proposed 07-08: 1.98%

Difference from Budget 06-07 to Estimated 06-07: -3.24%

Difference from Estimated 06-07 to Proposed 07-08: 5.39%

VILLAGE OF WILLOWBROOK
POLICE DEPARTMENT

ORGANIZATIONAL CHART 2007



WILLOWBROOK POLICE DEPARTMENT

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

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

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

MISSION STATEMENT

The Village of WILLOWBROOK
POLICE DEPARTMENT

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

We value our community.

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

We value service to our citizens.

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

We value our professionalism.

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

We value our commitment to improvement.

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

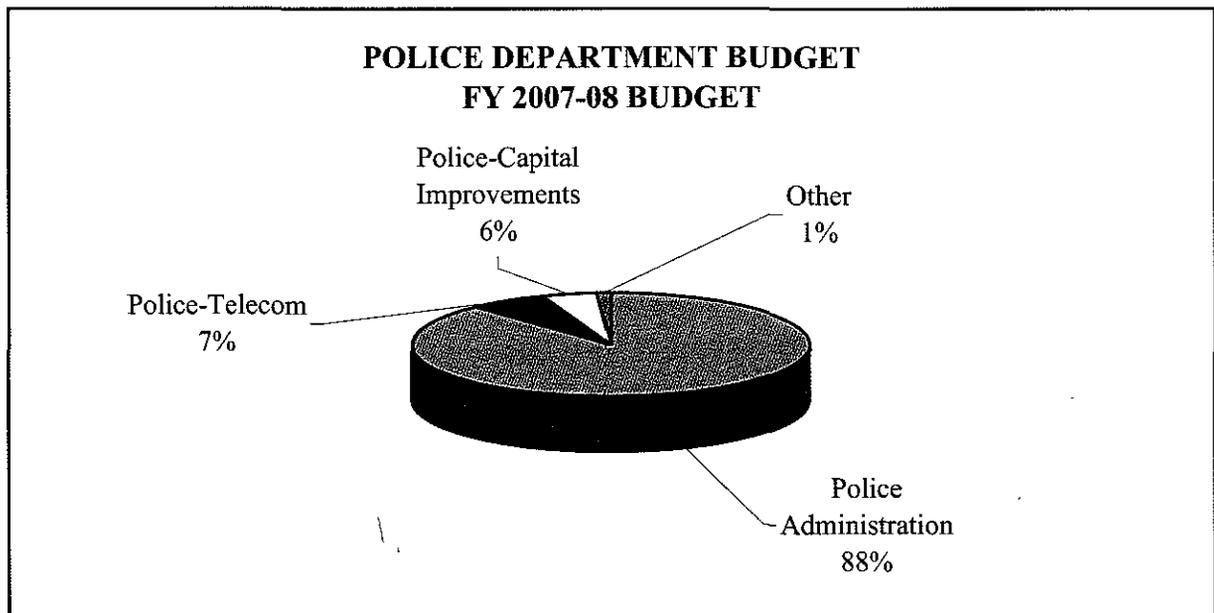
We value our employees.

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

POLICING THROUGH COMMUNITY PARTNERSHIPS

**Police Department Budget
Fiscal Year 2007-2008**

<u>Program</u>	<u>Description</u>	<u>FY 2006-07 Budget</u>	<u>FY 2007-08 Budget</u>
451	Police Administration	\$3,338,402	\$3,659,787
455	Police-Bldg Construction-Remodeling	\$0	\$0
457	Police-Data Processing	\$9,000	\$7,500
460	Police-Risk Management	\$13,150	\$12,500
465	Police-Patrol Service	\$6,400	\$4,400
470	Police-Investigative Services	\$3,000	\$2,000
475	Police-Traffic Safety	\$4,500	\$4,700
480	Police-E S D A Coordinator	\$750	\$750
482	Police-Crime Prevention	\$8,600	\$8,600
483	Police-Telecommunications	\$238,330	\$254,700
485	Police-Cap Improvements	\$126,010	\$195,732
489	Police Contingencies	\$0	\$0
	Total	\$3,748,142	\$4,150,669
	Percent Difference		10.74%



**Police Department
FY 2007-08 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.

**Police Department
FY 2007-08 Administrative Division
Goals and Objectives**

1. Complete transition to the 5th edition of CALEA accreditation standards and prepare for an on-site this fiscal year.
2. Complete the testing process for entry level hire and promotion.
3. Re-enforce the 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 and incidents.

**Fiscal year 2006-07
Goals and Accomplishments
Operations Division**

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

The department continues to closely monitor the data for this collection system. The department is within accepted recommendation and there is no indication of issues relating to racial profiling.

2. Improve communications between command staff and supervisors.

To increase the open communication between staff and supervisors, meetings are held twice a month. In addition to the meetings, summaries of these meetings are distributed to both the supervisors and command staff.

3. Renew and revised training program for efficiency and effectiveness

The department has established measures to increase accountability. Overall activity, incidents, personnel issues are regularly reviewed and addressed. A reviewed emphasis on accountability is routinely discussed during staff meetings.

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

Traffic accidents decreased as compared to last year with 622 traffic accidents. Illinois Vehicle Citations (IVC) and Driving Under the Influence of Alcohol (DUI) arrest has also decreased. However, compromise citations, which include seat belt violations, have increased significantly.

5. Renew emphasis on proactive patrol

An emphasis on proactive patrol has been made with officers responsible for patrolling streets on an increased basis. The use of the automated vehicle locators in each squad and discussion with patrol officers has resulted in an increase of police presence within the village.

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

The open case average has met this requirement. With the assignment of a commander to investigations, closer supervision has made this function more efficient.

7. Maintain an Open Case Day average of 14 days

The Investigative Unit had an OCD average of 12 days for 2006.

**Fiscal year 2006-07
Goals and Accomplishments
Administrative Division**

1. Have a successful re-accreditation.

The department is completing the transition to the 5th edition of CALEA standards. This transition will be completed in the near future. The department anticipates an on-site assessment sometime during the calendar year of 2008.

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

The department is currently researching this issue and it is anticipated that a supervisor test will be forth-coming.

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

All civilian staff are currently being cross trained in job functions.

4. Department Sponsored Programs

The department continues to be active in community outreach programs such as the Willowbrook/Burr Ridge Chamber of Commerce and Industry, and the Willowbrook/Burr Ridge Kiwanis Club. The department has presented various programs at local businesses, schools, or fire districts to continue the positive communication.

5. High Risk Policies and Incidents

The Use of Force policy was updated and is in effect. The Pursuit policy was updated and is currently being reviewed.

**Village of Willowbrook
Police Budget
Fiscal Year 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
	Police Administration					
	Personnel Services					
01-451-101	Salaries - Permanent Employees	1,702,229	1,766,634	1,883,000	1,884,000	2,059,140
01-451-102	Overtime	292,234	262,416	204,700	261,500	249,361
01-451-103	Overtime - Special Detail & Grants	-	-	85,690	75,000	87,385
01-451-104	Part Time Clerical	-	-	-	-	-
01-451-106	Intern	-	-	-	-	-
01-451-126	Salaries - Clerical	179,225	186,102	192,350	192,350	189,545
01-451-127	Over-Time - Clerical	9,612	11,163	12,000	12,000	15,182
01-451-141	Employee Benefit - Medical Insurance	244,412	250,096	269,270	269,270	314,879
01-451-144	Employee Benefit - Unemployment Ins	3,707	3,588	3,240	3,240	3,240
01-451-147	Employee Benefit - Medicare	21,988	22,077	26,020	25,000	28,864
01-451-151	I M R F	19,943	24,195	27,060	27,060	25,060
01-451-155	Police Pension	308,418	312,381	323,672	323,672	355,206
01-451-161	Social Security FICA	11,743	12,171	12,670	12,670	12,700
* TOTAL	Personnel Services	2,793,511	2,850,823	3,039,672	3,085,762	3,340,562
	Contractual Services					
01-451-201	Phone - Telephones	24,346	25,470	18,500	24,000	33,560
01-451-202	Accreditation	2,925	12,181	6,000	6,000	3,500
01-451-231	Storage Space	-	-	-	-	-
01-451-236	Radio Paging Systems	837	307	1,500	1,500	-
01-451-238	FIAT	2,000	2,000	2,000	2,500	3,000
01-451-241	Fees - Special Attorney	9,134	9,582	10,050	10,050	10,600
01-451-242	DuPage Children's Center	2,500	3,000	3,000	3,000	3,000
01-451-243	Dumeg Contributions	13,000	13,000	13,000	13,000	15,000
01-451-245	Firing Range	2,000	2,000	2,000	2,000	3,000
* TOTAL	Contractual Services	56,742	67,540	56,050	62,050	71,660
	Supplies & Materials					
01-451-301	Office Supplies	4,057	3,545	4,500	4,500	4,750
01-451-302	Printing & Publishing	5,752	5,448	5,000	5,000	5,250
01-451-303	Gas-Oil-Wash-Mileage	51,111	65,593	55,000	70,000	73,000
01-451-304	Schools-Conference Travel	20,190	23,447	28,000	28,000	28,525
01-451-305	Tuition Reimbursement	721	600	7,500	3,700	5,000
01-451-306	Reimb Personal Expenses	-	-	-	-	-
01-451-307	Fees-Dues-Subscriptions	5,683	6,556	4,200	4,200	7,850
01-451-311	Postage & Meter Rent	4,336	3,427	4,000	4,000	4,500
01-451-315	Copy Service	868	1,003	2,100	2,100	1,500
01-451-331	Operating Supplies	2,160	3,640	2,000	2,000	2,000
01-451-345	Uniforms	17,595	24,955	30,700	30,700	28,700
01-451-346	Ammunition	3,741	5,287	4,000	4,000	8,790
* TOTAL	Supplies & Materials	116,214	143,502	147,000	158,200	169,865
	Equipment Office					
01-451-401	Operating Equipment	18,253	30,903	40,500	40,500	26,520
01-451-405	Furniture & Office Equipment	472	6,266	5,000	5,000	1,000
01-451-409	Maintenance - Vehicles	43,780	43,902	44,000	44,000	44,000
01-451-421	Maintenance - Radio Equipment	5,357	3,521	6,180	6,180	6,180
* TOTAL	Equipment-Office	67,862	84,592	95,680	95,680	77,700
** TOTAL	Police Administration	3,034,329	3,146,456	3,338,402	3,401,692	3,659,787

**Village of Willowbrook
Police Budget
Fiscal Year 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 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	3,699	3,499	6,000	6,000	4,500
01-457-263	EDP-Eqp. Maintenance	401	-	1,000	1,000	1,000
* TOTAL	Contractual Services	4,100	3,499	7,000	7,000	5,500
	Supplies & Maintenance					
01-457-305	EDP-Personal Training	-	-	-	-	-
01-457-306	Consulting Services	2,000	-	2,000	2,000	2,000
* TOTAL	Supplies & Materials	2,000	-	2,000	2,000	2,000
	Operating Equipment					
01-457-401	EDP-Operating Equipment	-	-	-	-	-
* TOTAL	Equipment Office	-	-	-	-	-
** TOTAL	Police-Data Processing	6,100	3,499	9,000	9,000	7,500
	Police-Risk Management					
	Contractual Services					
01-460-273	Self Ins - Deductible	13,276	3,760	12,500	12,500	12,500
01-460-275	Bonds-Self Insurance	-	-	650	650	-
* TOTAL	Contractual Services	13,276	3,760	13,150	13,150	12,500
** TOTAL	Police-Risk Management	13,276	3,760	13,150	13,150	12,500
	Police-Patrol Service					
	Personnel Services					
* TOTAL	Personnel Services	1,504	1,619	3,000	3,000	-
	Contractual Services					
01-465-268	Animal Control	598	738	750	750	750
* TOTAL	Contractual Services	598	738	750	750	750
	Supplies & Materials					
01-465-342	Liquor Violations	151	-	500	500	500
01-465-343	Jail Supplies	191	286	650	650	1,650
01-465-345	Uniforms	-	-	-	-	-
01-465-346	DUI Draw/Lab	-	-	500	500	500
01-465-348	Drug Forfeiture Exp. - State	-	15,228	500	500	500
01-465-349	Drug Forfeiture Exp. - Federal	4,869	6,413	500	500	500
* TOTAL	Supplies & Materials	5,211	21,927	2,650	2,650	3,650
	Equipment-Office					
01-465-401	Operating Equipment	-	-	-	-	-
* TOTAL	Equipment-Office	-	-	-	-	-

**Village of Willowbrook
Police Budget
Fiscal Year 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
** TOTAL	Police-Patrol Service	7,313	24,284	6,400	6,400	4,400
	Police-Investigative Services					
	Contractual Services					
01-470-236	Radio Paging Systems	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-
	Supplies & Materials					
01-470-335	Camera Supplies	78	1,001	2,000	2,000	1,000
01-470-339	Confidential Funds	-	-	1,000	1,000	1,000
01-470-345	Uniforms	-	-	-	-	-
01-470-347	Subpoena Fees	12	-	-	-	-
* TOTAL	Supplies & Materials	90	1,001	3,000	3,000	2,000
	Equipment-Office					
01-470-401	Operating Equipment	-	-	-	-	-
01-470-405	Furniture & Office Equipment	-	-	-	-	-
* TOTAL	Equipment-Office	-	-	-	-	-
** TOTAL	Police-Investigative Services	90	1,001	3,000	3,000	2,000
	Police-Traffic Safety					
	Personnel Services					
01-475-105	Part Time - Crossing Guard	4,255	3,795	4,500	4,500	4,700
* TOTAL	Personnel Services	4,255	3,795	4,500	4,500	4,700
	Supplies & Materials					
01-475-345	Uniforms	-	-	-	-	-
* TOTAL	Supplies & Materials	-	-	-	-	-
	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	225	1,600	1,600	1,600
01-482-331	Commodities	6,338	16,102	7,000	7,000	7,000
* TOTAL	Supplies & Materials	6,990	16,326	8,600	8,600	8,600
** TOTAL	Police-Crime Prevention	6,990	16,326	8,600	8,600	8,600
	Police Telecommunications					
	Contractual Services					
01-483-235	Radio Dispatching	210,341	218,614	236,330	224,076	254,200
01-483-263	Equipment Maintenance	-	-	-	-	-
* TOTAL	Contractual Services	210,341	218,614	236,330	224,076	254,200
	Operating Equipment					
01-483-401	Operating Equipment	-	431	2,000	2,000	500
* TOTAL	Operating Equipment	-	431	2,000	2,000	500

**Village of Willowbrook
Police Budget
Fiscal Year 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
** TOTAL	Police-Telecommunications	210,341	219,045	238,330	226,076	254,700
	Police-Capital Improvements Capital Expenditures					
01-485-611	Furniture & Office Equipment	-	1,094	28,300	28,300	29,175
01-485-622	Radio Equipment	1,420	13,045	13,210	13,210	16,508
01-485-625	New Vehicles	20,017	30,912	80,000	121,000	107,690
01-485-641	EDP New Equipment	1,611	15,595	4,500	4,500	17,359
01-485-642	Copy Machine	-	-	-	-	25,000
* TOTAL	Capital Expenditures	23,048	60,646	126,010	167,010	195,732
** TOTAL	Police-Cap Improvements	23,048	60,646	126,010	167,010	195,732
	Police Contingencies Contingencies					
01-489-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	Police Contingencies	-	-	-	-	-
*** TOTAL	Police Department	3,306,267	3,479,336	3,748,142	3,840,178	4,150,669

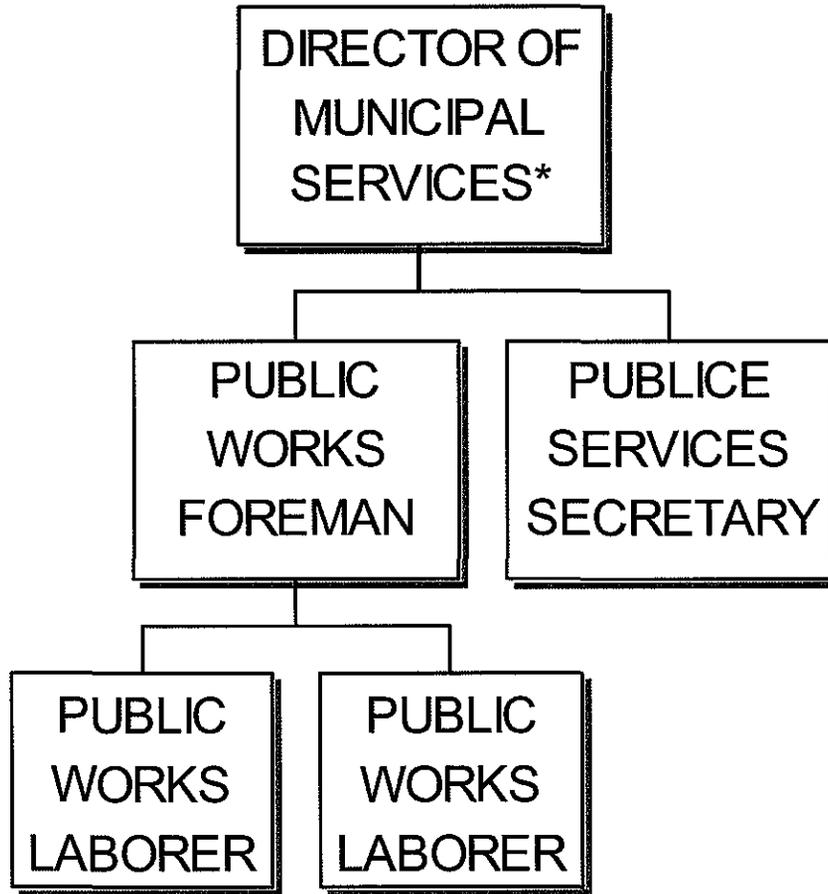
Difference from Budget 06-07 to Proposed 07-08: 10.74%

Difference from Budget 06-07 to Estimated 06-07: 2.46%

Difference from Estimated 06-07 to Proposed 07-08: 8.09%

VILLAGE OF WILLOWBROOK
PUBLIC SERVICES

ORGANIZATIONAL CHART 2007

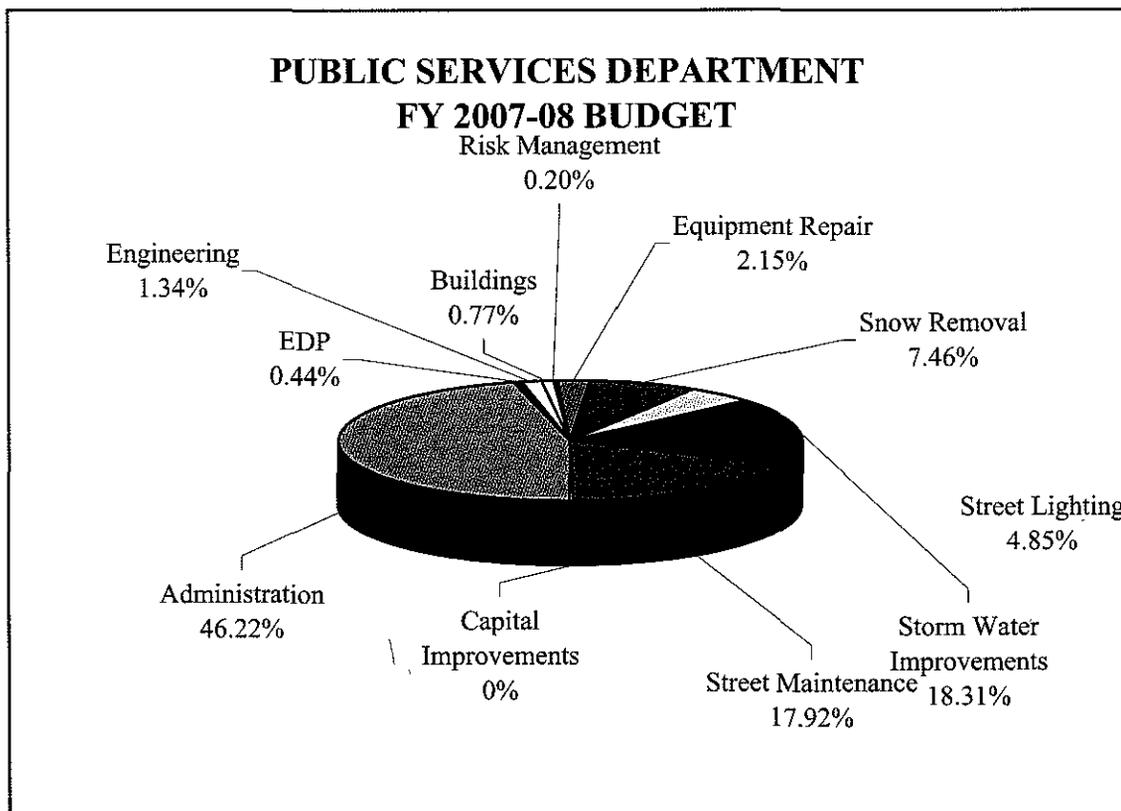


*Oversees the Community Development Department and Public Services Department.

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 2007-2008**

<u>Program</u>	<u>Description</u>	<u>FY 2006-07 Budget</u>	<u>FY 2007-08 Budget</u>
501	Administration	\$272,130	\$301,249
503	EDP	\$2,900	\$2,900
505	Engineering	\$7,750	\$8,750
510	Buildings	\$5,400	\$5,000
515	Risk management	\$2,500	\$2,500
520	Equipment Repair	\$14,500	\$14,000
525	Snow Removal	\$32,480	\$48,630
530	Street Lighting	\$9,000	\$31,596
535	Storm Water Improvements	\$105,775	\$119,370
540	Street Maintenance	\$98,300	\$116,775
545	Capital Improvements	\$77,500	\$1,046
549	Contingencies	\$0	\$0
Total		\$628,235	\$651,816
Percent Difference			3.75%



**Public Services Department
FY 07-08 Goals and Objectives**

1. Storm System Maintenance Program
 - Enclose select areas of street ditch along Clarendon Hills Road in conjunction with the DuPage County Bike Path Project.
 - Perform maintenance improvements to Saw Mill Creek (trimming and rip-rap)
 - 30% increase in program funding for repair and replacement of aging stormwater drainage infrastructure
 - Map all storm sewer outfall locations in accordance with Federal NPDES Phase II requirements.
 - Explore the feasibility of a stormwater utility fee program once DuPage County forms a position/direction.
2. Maintenance of Parkway Trees – As part of the comprehensive tree trimming program, the next area to be trimmed will be the Waterford Subdivision.
3. Continue the Village 50/50 Parking Tree Planting Program for right-of-way. The Spring program will be postponed until fall as a result of the emergence of the 17-year cicada.
4. Provide brush collection services for residents
 - Implement both a spring and fall brush collection program.
5. Road Maintenance Program
 - Complete a crack-sealing and patching program for all Village roadways.
 - Continue roadway sign program (remove and replace)
6. Buildings and Grounds
 - Remove and replace one (1) outdated Village Hall RTU.
 - Restore landscaping in police department temporary vehicle storage area once ceased vehicles are removed.
7. Snow Removal
 - Cross train new building inspector to provide greater efficiencies in snow and ice control program.
 - Continue to coordinate program with contractual snow plow companies.

FY 06-07 Goals and Accomplishments

1. Preserve open ditch drainage system – The last leg of the Ridgemoor West subdivision was reditched and restored. The area was also top-dressed and over-seeded in the Spring of 2007.
2. Maintain Public Services Fleet – Municipal Services vehicles #71, #73, and #75 were replaced in accordance with the vehicle replacement program.

3. Sustain Maintenance program for parkway trees – Parkway trees were trimmed in the Farmingdale Subdivision, along Brookbank Road, 79th Street, Midway Drive, and Clarendon Hills Road
4. The 2006 - 50/50 Parkway Tree Trimming Program was completed.
5. The Village Road Maintenance Program was restructured allowing greater time intervals between major maintenance improvement work. This extended the projected lifespan of the road, thereby maximizing the funds expended.
6. Both a spring and a fall 2006 Brush Collection Program was conducted.
7. The Village Street Sign Maintenance Program continued.
8. Snow plow cross-training was provided for the Building Inspector, and the employee did participate in the Village Snow and Ice Control Program during the 2006-2007 Winter season.

**Village of Willowbrook
Public Services Budget
Fiscal Year 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
	Public Works-Administration					
	Personnel Services					
01-501-101	Salaries - Permanent Employees	72,276	91,977	86,240	96,650	119,920
01-501-102	Overtime	22,223	15,826	35,000	25,000	26,000
01-501-103	Part Time - Labor	13,673	19,356	16,500	20,400	5,300
01-501-126	Salaries - Clerical	23,363	24,151	24,960	24,960	22,785
01-501-141	Employee Benefits - Medical	26,174	25,747	18,200	15,000	32,884
01-501-144	Employee Benefits - Unemployment	579	808	540	540	756
01-501-147	Employee Benefits - Medicare	3,807	3,733	4,640	4,640	5,114
01-501-151	I M R F	27,451	32,171	39,400	37,000	41,640
01-501-161	Social Security FICA	15,679	15,960	19,850	19,850	21,870
* TOTAL	Personnel Services	205,225	229,729	245,330	244,040	276,269
	Contractual Services					
01-501-201	Telephones	1,810	1,812	2,000	2,000	2,000
01-501-236	Radio Paging Systems	222	198	200	-	-
* TOTAL	Contractual Services	2,032	2,010	2,200	2,000	2,000
	Supplies & Materials					
01-501-301	Office Supplies	394	652	800	500	480
01-501-302	Printing & Publishing	639	240	1,500	500	1,500
01-501-303	Gas-Oil-Wash-Mileage	10,932	11,571	12,000	12,000	12,000
01-501-304	Schools Conference Travel	703	587	4,000	2,000	4,000
01-501-306	Reimb Personal Expense	269	280	400	400	300
01-501-307	Fees Dues Subscriptions	149	103	800	800	400
01-501-311	Postage & Meter Rent	495	226	500	500	500
01-501-335	Camera Supplies	167	46	300	300	300
01-501-345	Uniforms	2,796	2,597	2,900	2,900	3,000
* TOTAL	Supplies & Materials	16,544	16,302	23,200	19,900	22,480
	Equipment-Office					
01-501-405	Furniture & Office Equipment	1,000	-	1,000	1,000	500
01-501-421	Maintenance - Telephone Equipment	-	-	400	-	-
* TOTAL	Equipment-Office	1,000	-	1,400	1,000	500
** TOTAL	Public Works Administration	224,801	248,041	272,130	266,940	301,249
	Electronic Data Processing					
	Contractual Services					
01-503-212	Software	-	-	-	-	-
01-503-263	Equipment Maintenance	-	-	400	400	400
* TOTAL	Contractual Services	-	-	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 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
01-503-401	Equipment & Supplies Operating Supplies & Equipment	653	1,061	1,000	1,000	1,000
* TOTAL	Equipment & Supplies	653	1,061	1,000	1,000	1,000
** TOTAL	Public Works - EDP	1,653	1,061	2,900	2,900	2,900
Public Works-Engineering Contractual Services						
01-505-245	Fees - Engineering	8,166	10,311	6,000	6,000	8,000
01-505-247	Reimb. Exp. -Engineering	-	-	1,000	1,000	-
01-505-254	Plan Review - Engineer	-	2,619	750	750	750
* TOTAL	Contractual Services	8,166	12,929	7,750	7,750	8,750
** TOTAL	Public Works Engineering	8,166	12,929	7,750	7,750	8,750
Public Works-Building Equipment-Office						
01-510-412	Maintenance - Gas Tanks And Pumps	2,537	3,745	2,400	2,400	2,000
01-510-413	Maintenance - Garage	1,114	1,741	2,000	2,000	2,000
01-510-414	Maintenance - Salt Bins	1,415	1,264	1,000	1,000	1,000
* TOTAL	Equipment-Office	5,066	6,750	5,400	5,400	5,000
** TOTAL	Public Works-Building	5,066	6,750	5,400	5,400	5,000
Public Works-Risk Management Contractual Services						
01-515-272	Self Ins - Deductible	7,170	4,234	2,500	2,500	2,500
* TOTAL	Contractual Services	7,170	4,234	2,500	2,500	2,500
** TOTAL	Public Works-Risk Management	7,170	4,234	2,500	2,500	2,500
Public Works-Equipment Repair Equipment-Office						
01-520-409	Maintenance - Vehicles	8,593	11,351	12,000	12,000	12,000
01-520-411	Maintenance - Equipment	931	1,523	2,500	2,500	2,000
01-520-421	Maintenance - Radio Equipment	-	-	-	-	-
* TOTAL	Equipment-Office	9,524	12,874	14,500	14,500	14,000
** TOTAL	Public Works-Equipment Repair	9,524	12,874	14,500	14,500	14,000
Public Works-Snow Removal Contractual Services						
01-525-287	Snow Removal Contract	24,480	9,560	22,680	22,680	40,355
01-525-411	Maintenance - Equipment	6,411	2,429	9,500	9,500	8,075
* TOTAL	Contractual Services	30,891	11,989	32,180	32,180	48,430

**Village of Willowbrook
Public Services Budget
Fiscal Year 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
	Material & Supplies					
01-525-306	Reim Personal Expenses	20	-	300	300	200
* TOTAL	Supplies & Materials	20	-	300	300	200
** TOTAL	Public Works-Snow Removal	30,911	11,989	32,480	32,480	48,630
	Public Works-Street Lighting					
	Contractual Services					
01-530-207	Energy - Street Light	2,380	4,936	4,000	4,000	15,860
01-530-223	Maintenance - Street Lights	12,135	7,934	5,000	5,000	13,390
01-530-224	Maintenance - Traffic Signals	-	-	-	-	2,346
* TOTAL	Contractual Services	14,515	12,870	9,000	9,000	31,596
** TOTAL	Public Works-Street Lighting	14,515	12,870	9,000	9,000	31,596
	Public Works-Storm Water Improvements					
	Contractual Services					
01-535-286	Jet Cleaning Culvert	9,654	21,913	12,000	15,000	15,000
01-535-289	Site Improvements - Ditching	11,099	27,814	15,000	15,000	19,950
01-535-290	Equipment Rental	-	-	500	500	-
* TOTAL	Contractual Services	20,753	49,727	27,500	30,500	34,950
	Supplies & Materials					
01-535-328	Street & Row Maintenance	30,841	43,114	26,250	30,000	32,395
01-535-329	Maintenance - Saw Mill Creek	1,924	4,342	2,500	2,500	2,500
01-535-338	Tree Maintenance	46,480	38,881	42,025	42,025	42,025
01-535-381	Storm Water Improvements Mat	3,136	21,832	7,500	7,500	7,500
* TOTAL	Supplies & Materials	82,381	108,168	78,275	82,025	84,420
** TOTAL	Public Works-Storm Water Improvements	103,134	157,895	105,775	112,525	119,370
	Public Works-Street Maintenance					
	Contractual Services					
01-540-279	Trash Removal	6,249	2,159	2,500	2,500	2,500
01-540-281	Route 83 Beautification	38,325	26,287	30,000	30,000	30,000
01-540-282	Reimb. Exp. - Construction	319	340	5,000	5,000	2,000
01-540-283	Reimb. Exp. - Other	25,776	5,823	8,000	8,000	8,000
01-540-284	Reimb. Exp. - Brush Pick-Up	5,000	12,000	24,000	24,000	26,400
01-540-290	Equipment Rental	328	-	1,500	1,500	1,500
* TOTAL	Contractual Services	75,997	46,609	71,000	71,000	70,400
	Supplies & Materials					
01-540-328	St & Row Maintenance Other	21,828	11,808	18,000	18,000	19,800
01-540-331	Operating Supplies - Rock Salt	3,618	981	3,500	3,500	19,000
01-540-332	J.U.L.I.E.	936	1,016	800	800	960
01-540-333	Road Signs	-	-	-	-	5,665
* TOTAL	Supplies & Materials	26,382	13,805	22,300	22,300	45,425

**Village of Willowbrook
Public Services Budget
Fiscal Year 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
01-540-401	Equipment					
	Operating Equipment	1,462	3,307	5,000	5,000	950
* TOTAL	Equipment Office	1,462	3,307	5,000	5,000	950
** TOTAL	Public Works-Street Maintenance	103,841	63,721	98,300	98,300	116,775
	Public Works-Capital Improvements					
	Capital Expenditures					
01-545-625	Vehicles - New & Other	21,447	9,418	77,500	77,500	-
01-545-626	Equipment - Loader	-	-	-	-	-
01-545-641	EDP Equipment	159	1,361	-	-	1,046
01-545-642	Furniture & Office Equipment	-	-	-	-	-
01-545-684	Street Maintenance Contract	29,295	78,775	-	-	-
01-545-685	Street Improvements	-	-	-	-	-
* TOTAL	Capital Expenditures	50,901	89,553	77,500	77,500	1,046
** TOTAL	Public Works-Capital Improvements	50,901	89,553	77,500	77,500	1,046
	Public Works Contingencies					
	Contingencies	-	-	-	-	-
01-549-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	Public Works Contingencies	-	-	-	-	-
*** TOTAL	Total - Public Works	559,682	621,916	628,235	629,795	651,816

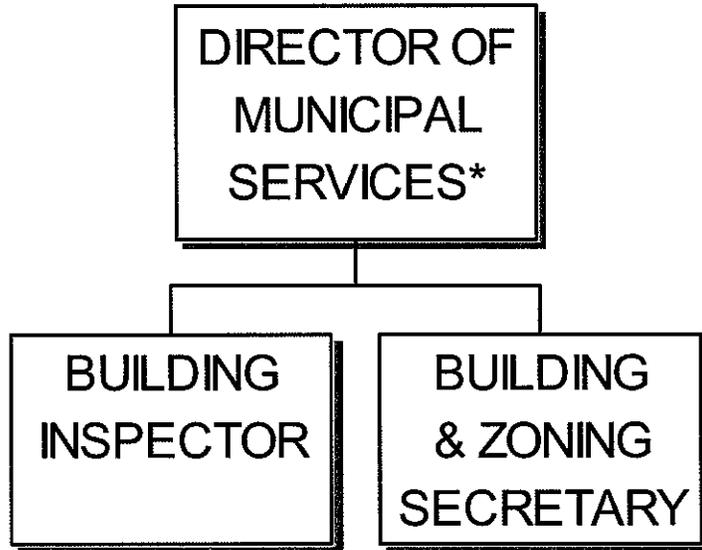
Difference from Budget 06-07 to Proposed 07-08: 3.75%

Difference from Budget 06-07 to Estimated 06-07: 0.25%

Difference from Estimated 06-07 to Proposed 07-08: 3.50%

**VILLAGE OF WILLOWBROOK
COMMUNITY DEVELOPMENT**

ORGANIZATIONAL CHART 2007

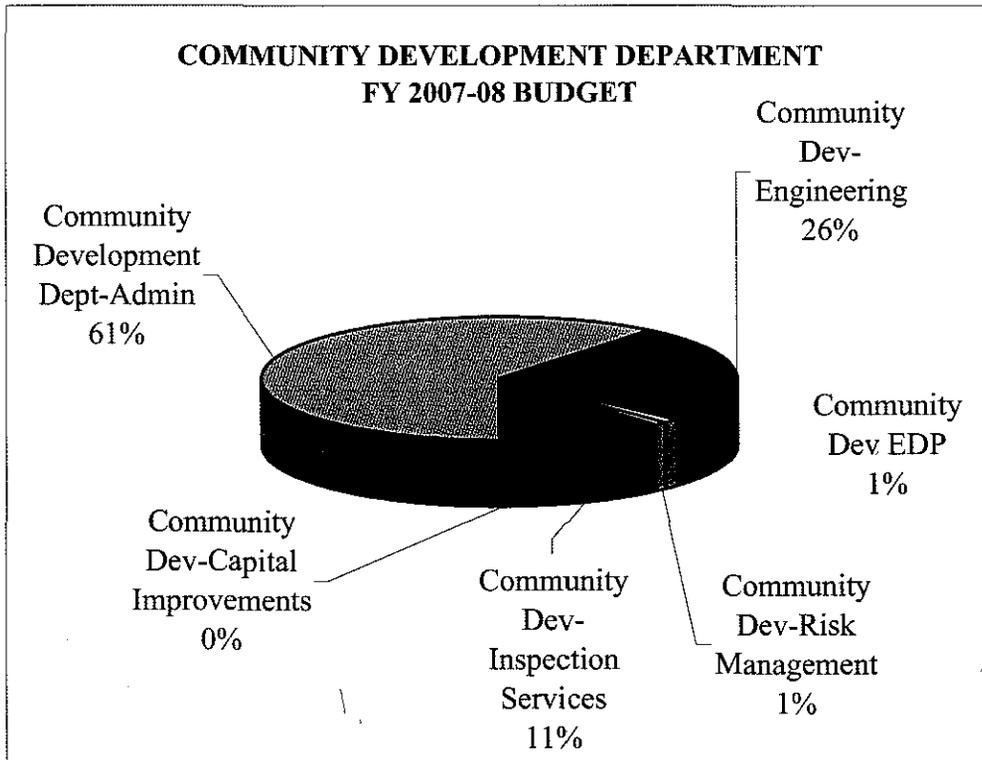


*Oversees the Community Development Department and Public Services Department.

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 2007-2008**

<u>Program</u>	<u>Description</u>	<u>FY 2006-07 Budget</u>	<u>FY 2007-08 Budget</u>
551	Community Development Dept-Admin	\$156,225	\$170,714
555	Community Dev-Engineering	\$62,500	\$72,050
557	Community Dev EDP	\$3,050	\$2,800
560	Community Dev-Risk Management	\$2,500	\$2,500
565	Community Dev-Inspection Services	\$25,000	\$31,000
570	Community Dev-Capital Improvements	-	1,046
599	Community Dev-Contingencies	-	-
Total		\$249,275	\$280,110
Percent Difference			12.37%



**Community Development Department
FY 2007-08 Goals and Objectives**

1. Economic Development
 - Present Economic Development plan and obtain buy-in from Village Board.
 - Work with Harlem Irving to market and fill available spaces in Town Center.
 - Prioritize annexation areas and obtain buy-in from Village Board.
 - Work towards annexation of Joliet Road triangle.
 - Catalogue commercial and retail space with the specifications and contact information for each.
 - Improve development review process to facilitate business growth.
 - Meet with major retailers and employers to establish a working relationship with the Village.
2. Land Planning and Zoning
 - Update Zoning Ordinance.
 - Rewrite land use applications and update review process.
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
 - Enclose portions of the Clarendon Hills Road right-of-way ditch in conjunction with the DuPage County Bike Path Project.
 - Inspect all storm water structures for proper operation.
 - Complete ISO 5-year Cycle Visit under DHS/FEMA's Community Rating System (CRS)

FY 06-07 Goals and Accomplishments

1. Economic Development
 - Worked with the Harlem Irving Company to obtain development approvals of the Willowbrook Town Center retail project.
 - Identified opportunities for annexation of the Joliet Road triangle.
 - Prepared draft Annexation Strategy Report.
 - Prepared draft Economic Development Plan.
 - Through Chamber of Commerce events and activities, made contacts and established relationships with local businesses.
2. Land Planning and Zoning
 - Identified and initiated land use application process improvements.
 - Completed long-standing development projects – Willowbrook Town Center and Yasmeen.

FY 06-07 Goals and Accomplishments Continued

3. Building Code Enforcement - To enhance the built environment of the Village through the construction of safe and aesthetically pleasing buildings and facilities.
 - Completed the merging of the Community Development and Public Services Departments to gain operational efficiencies.
 - Revised various forms and submittal checklists related to the building permit review process.
4. Village Building Inspector attended numerous training opportunities pertaining to Plan Review, Accessibility, Energy Conservation Code, and Electrical Installations.
5. Met the inspection and plan review needs of the Village Town Center Development.

**Village of Willowbrook
Community Development Budget
Fiscal Year 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
	Community Development					
	Personnel Services					
01-551-101	Salaries - Permanent Employees	65,123	35,892	54,860	75,815	57,855
01-551-102	Overtime	18,795	3,971	5,000	5,000	15,600
01-551-104	Part Time Clerical	-	-	-	-	-
01-551-126	Salaries - Clerical	27,252	28,920	33,350	33,350	33,720
01-551-141	Employee Benefits - Medical	11,367	11,406	23,865	22,500	26,251
01-551-144	Employee Benefits - Unemployment	237	261	200	200	216
01-551-147	Employee Benefits - Medicare	1,585	1,148	1,400	1,400	1,545
01-551-151	I M R F	11,657	9,816	12,200	14,300	13,032
01-551-161	Social Security FICA	6,775	4,907	6,000	6,800	6,645
* TOTAL	Personnel Services	142,791	96,321	136,875	159,365	154,864
	Contractual Services					
01-551-201	Telephones	1,514	1,796	2,100	2,100	2,100
01-551-231	Rental - Storage	-	-	-	-	-
01-551-236	Radio Paging Systems	-	-	-	-	-
* TOTAL	Contractual Services	1,514	1,796	2,100	2,100	2,100
	Supplies & Materials					
01-551-301	Office Supplies	1,202	1,151	1,200	1,500	1,000
01-551-302	Printing & Publishing	1,161	1,011	2,000	1,000	1,500
01-551-303	Gas-Oil-Wash-Mileage	3,318	3,430	3,650	3,650	3,650
01-551-304	Schools Conference Travel	2,269	3,665	5,500	5,500	3,000
01-551-307	Fees Dues Subscriptions	1,353	1,686	1,500	1,500	1,500
01-551-311	Postage & Meter Rent	1,302	814	1,100	1,100	1,000
01-551-335	Camera Supplies	-	-	-	-	300
* TOTAL	Supplies & Materials	10,605	11,757	14,950	14,250	11,950
	Equipment-Office					
01-551-401	Operating Equipment	453	324	300	300	300
01-551-409	Maintenance - Vehicles	613	2,456	2,000	2,000	1,500
01-551-411	Maintenance - Radio Equip	-	-	-	-	-
* TOTAL	Equipment-Office	1,066	2,781	2,300	2,300	1,800
** TOTAL	Community Development Dept-Admin	155,976	112,655	156,225	178,015	170,714

**Village of Willowbrook
Community Development Budget
Fiscal Year 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
	Community Dev Engineering					
	Contractual Services					
01-555-245	Fees - Engineering	13,914	10,112	8,000	8,000	10,000
01-555-246	Fees - Drainage Engineer	14,302	12,092	15,000	15,000	12,000
01-555-247	Reimb. Exp. - Engineering	1,223	590	3,000	3,000	4,950
01-555-254	Plan Review - Engineer	17,101	10,351	6,000	6,000	7,800
01-555-255	Plan Review - Structural	-	6,676	3,000	3,000	4,800
01-555-257	Plan Review - Planner	2,455	1,730	5,000	5,000	5,000
01-555-258	Plan Review - Building Code	3,628	17,882	7,500	25,000	12,500
01-555-259	Plan Review - Drainage Engineer	14,263	19,060	15,000	15,000	15,000
* TOTAL	Contractual Services	66,886	78,493	62,500	80,000	72,050
** TOTAL	Community Dev-Engineering	66,886	78,493	62,500	80,000	72,050
	Community Dev EDP					
	Contractual Services					
01-557-212	EDP Software	-	-	500	500	750
01-557-263	EDP Equipment Maintenance	-	-	250	250	250
* TOTAL	Contractual Services	-	-	750	750	1,000
	Supplies & Materials					
01-557-305	EDP Personal Training	-	-	300	300	300
01-557-306	Consulting Services	1,500	-	1,500	1,500	1,000
* TOTAL	Supplies & Materials	1,500	-	1,800	1,800	1,300
	Equipment					
01-557-401	EDP Operating Equipment	159	564	500	500	500
* TOTAL	Operating Equipment	159	564	500	500	500
** TOTAL	Community Dev EDP	1,659	564	3,050	3,050	2,800
	Community Dev Risk Management					
	Contractual Services					
01-560-273	Self Insurance - Deductible	-	-	2,500	2,500	2,500
* TOTAL	Contractual Services	-	-	2,500	2,500	2,500
** TOTAL	Community Dev-Risk Management	-	-	2,500	2,500	2,500

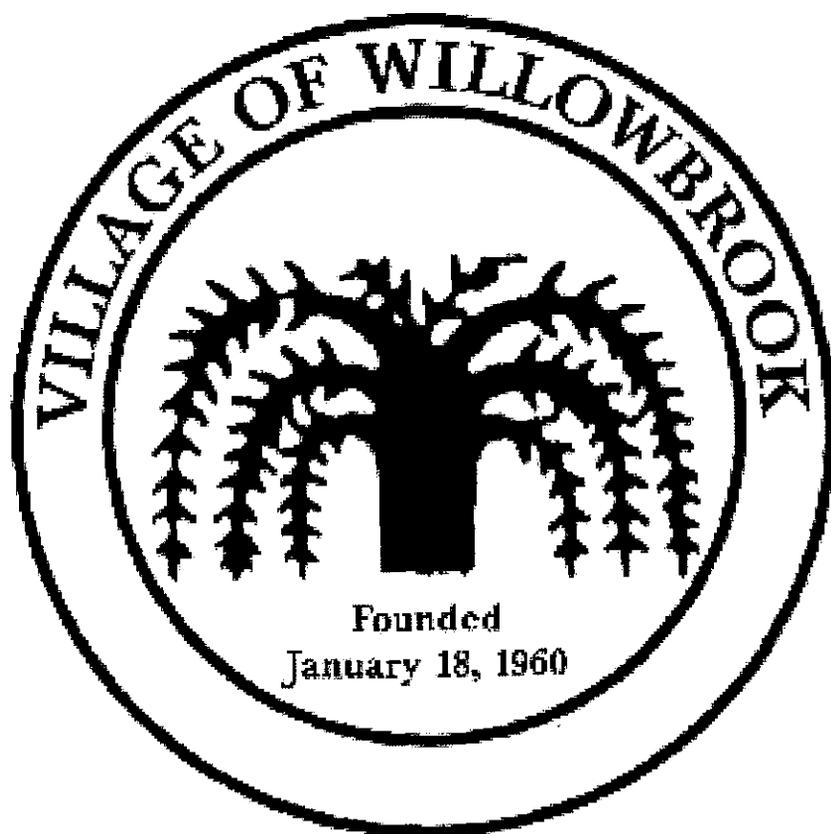
**Village of Willowbrook
Community Development Budget
Fiscal Year 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
	Community Dev Inspection Services					
	Personnel Services					
01-565-109	Part Time Inspector	-	11,955	10,000	10,000	15,000
01-565-115	Plumbing Inspection	2,100	6,240	4,000	4,000	5,000
01-565-117	Elevator Inspection	3,764	4,394	4,000	4,000	4,000
01-565-119	Code Enforcement Inspection	3,985	12,030	7,000	7,000	7,000
* TOTAL	Personnel Services	9,849	34,619	25,000	25,000	31,000
** TOTAL	Community Dev-Inspection Services	9,849	34,619	25,000	25,000	31,000
	Community Dev Capital Improvements					
	Capital Expenditures					
01-570-611	Furniture & Office Equipment	-	3,130	-	-	-
01-570-625	Vehicles - New & Other	-	-	-	-	-
01-570-641	EDP New Equipment	-	511	-	-	1,046
* TOTAL	Capital Expenditures	-	3,642	-	-	1,046
** TOTAL	Community Dev-Capital Improvements	-	3,642	-	-	1,046
	Community Dev Contingencies					
	Contingencies					
01-599-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	Community Dev-Contingencies	-	-	-	-	-
*** TOTAL	Total- Community Development	234,370	229,973	249,275	288,565	280,110

Difference from Budget 06-07 to Proposed 07-08: 12.37%

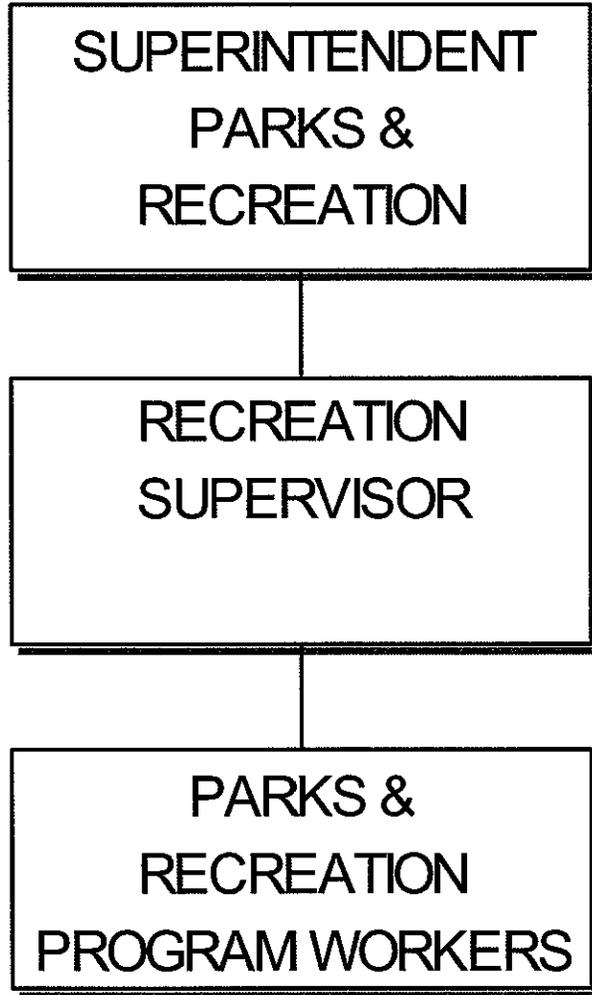
Difference from Budget 06-07 to Estimated 06-07: 15.76%

Difference from Estimated 06-07 to Proposed 07-08: -2.93%



**VILLAGE OF WILLOWBROOK
PARKS AND RECREATION DEPARTMENT**

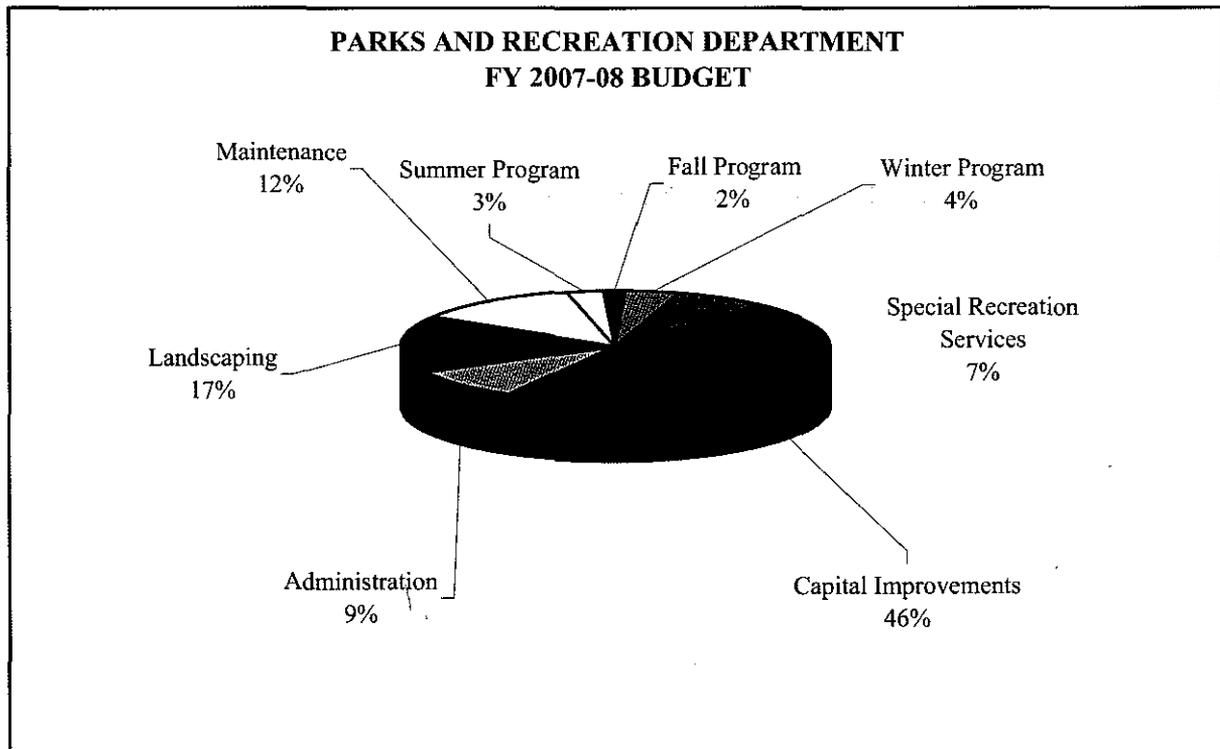
ORGANIZATIONAL CHART 2007



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 2007-2008**

<u>Program</u>	<u>Description</u>	<u>FY 2006-07 Budget</u>	<u>FY 2007-08 Budget</u>
601 & 605	Administration	\$36,664	\$37,495
610	Landscaping	\$59,255	\$71,950
615	Maintenance	\$67,900	\$53,170
620	Summer Program	\$14,400	\$11,925
622	Fall Program	\$6,700	\$7,800
625	Winter Program	\$18,200	\$16,900
630	Special Recreation Services	\$29,000	\$29,575
642	Community Park	\$0	\$0
645	Capital Improvements	\$135,000	\$199,525
649	Contingencies	\$0	\$0
Total		\$367,119	\$428,340
Percent Difference			16.68%



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 2007-08 Goals and Objectives

Goal: Optimize recreation opportunities for Village residents

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

Goal: Work Cooperatively with Municipal Services to maintain Village parks

- Schedule personnel for playground and general park maintenance
- Supervise the work of contractors who perform mowing, landscaping and other services in the maintenance of park facilities
- Provide the necessary planning for completion of projects

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

- Prepare annual and five-year budgets for park services and facilities
- Provide input in the development of various park capital improvement projects
- Complete the capital improvement budget as authorized by the Village Board
- Assist the Commission in its recommendations for long-range planning

Fiscal Year 2006-07 Goals and Accomplishments

1. Optimize recreation opportunities for Village residents

- Completion of the handicapped-accessible pier at Willow Pond
- Completion of an increase in participation in recreational opportunities through the extensive co-operative programming with other agencies
- Establishment of several partnerships in increasing recreational opportunities

2. Maintain and improve Village park that are safe and attractive to visitors

- Implementation of a new program for park and playground inspections
- Development of a playground accessibility improvement plan
- Expansion of the Special Recreation Tax to achieve a stable funding source for accessibility improvements

**Village of Willowbrook
Parks and Recreation Budget
Fiscal Year 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05	FY 05-06	PROPOSED	FY 06-07	FY 07-08
		ACTUAL	ACTUAL	BUDGET	ESTIMATED ACTUAL	PROPOSED BUDGET
	Parks & Recreation -Administration					
	Personnel Services					
01-601-101	Salaries - Permanent Employees	8,410	8,901	13,850	13,850	14,420
01-601-104	Part Time Clerical	-	-	-	-	-
01-601-141	Employee Benefits - Medical	802	864	830	830	805
01-601-142	Employee Benefits - Disability	-	-	-	-	-
01-601-144	Employee Benefits - Unemployment	207	198	110	110	110
01-601-147	Employee Benefits - Medicare	298	291	260	260	270
01-601-151	I M R F	205	391	575	575	600
01-601-161	Social Security FICA	1,276	1,244	1,700	1,700	1,740
* TOTAL	Personnel Services	11,198	11,889	17,325	17,325	17,945
	Supplies & Materials					
01-601-201	Emergency Telephone Line	-	-	180	180	200
01-601-301	Office Supplies	276	196	180	180	200
01-601-302	Printing & Publishing	10,805	10,785	10,879	10,700	10,700
01-601-303	Gas-Oil-Wash-Mileage	-	-	200	200	100
01-601-304	Schools-Conferences-Travel	-	128	250	500	500
01-601-306	Reimburse Personal Expenses	-	46	100	100	100
01-601-307	Fees Dues Subscript	183	180	150	150	150
01-601-311	Postage & Meter Rent	4,625	4,668	4,900	4,900	5,100
* TOTAL	Supplies & Materials	15,889	16,003	16,839	16,910	17,050
** TOTAL	Parks & Recreation-Administration	27,087	27,892	34,164	34,235	34,995
	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	-	-	500	500	750
* TOTAL	Contractual Services	-	-	500	500	750
	Supplies & Materials					
01-610-341	Park Landscape Supplies	5,609	10,496	9,755	8,300	18,200
01-610-342	Landscape Maintenance Services	47,091	37,174	48,000	47,000	52,000
01-610-352	Memorial Program Reimb Expenses	-	-	1,000	1,000	1,000
* TOTAL	Supplies & Materials	52,700	47,669	58,755	56,300	71,200
** TOTAL	Parks & Recreation-Landscaping	52,700	47,669	59,255	56,800	71,950

**Village of Willowbrook
Parks and Recreation Budget
Fiscal Year 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	PROPOSEE BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
	Parks & Recreation-Maintenance					
	Personnel Services					
01-615-102	Overtime	2,176	3,304	4,000	4,000	4,000
01-615-103	Part Time Labor	-	-	600	600	600
* TOTAL	Personnel Services	2,176	3,304	4,600	4,600	4,600
	Contractual Services					
01-615-232	Engineering	-	-	200	200	200
01-615-234	Rent - Equipment	194	95	300	200	200
01-615-279	Trash Removal	-	-	600	300	600
01-615-281	Contracted Maintenance	41,152	38,572	46,500	37,000	40,000
* TOTAL	Contractual Services	41,346	38,667	47,600	37,700	41,000
	Supplies & Materials					
01-615-331	Maintenance Supplies	1,927	19,180	15,400	10,000	7,050
01-615-345	Uniforms	-	-	200	-	520
* TOTAL	Supplies & Materials	1,927	19,180	15,600	10,000	7,570
	Equipment					
01-615-411	Maintenance - Equipment	-	-	100	400	-
* TOTAL	Equipment Maintenance	-	-	100	400	-
** TOTAL	Parks & Recreation-Maintenance	45,449	61,151	67,900	52,700	53,170
	Parks & Recreation-Summer Program					
	Personnel Services					
01-620-111	Recreation Instructors	4,453	3,247	3,600	2,147	2,575
01-620-119	Summer Program Materials & Services	8,222	7,871	7,800	7,120	6,350
* TOTAL	Personnel Services	12,675	11,118	11,400	9,267	8,925
	Contractual Services					
01-620-232	Rent - Facility	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-
	Other Expenditures					
01-620-517	Seniors Program	2,000	2,000	3,000	3,000	3,000
* TOTAL	Other Expenditures	2,000	2,000	3,000	3,000	3,000
** TOTAL	Parks & Recreation-Summer Program	14,675	13,118	14,400	12,267	11,925
	Parks & Recreation-Fall Program					
	Personnel Services					
01-622-111	Recreation Instructors	3,382	2,947	1,200	1,100	3,300
01-622-118	Fall Program Materials & Services	2,419	3,768	2,100	2,100	1,200
* TOTAL	Personnel Services	5,801	6,715	3,300	3,200	4,500
	Contractual Services					
01-622-232	Facility Rental	305	-	400	355	300
* TOTAL	Contractual Services	305	-	400	355	300

**Village of Willowbrook
Parks and Recreation Budget
Fiscal Year 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	PROPOSED BUDGET	FY 06-07	FY 07-08
					ESTIMATED ACTUAL	PROPOSED BUDGET
	Other Expenditures					
01-622-517	Seniors	2,000	2,000	3,000	3,000	3,000
* TOTAL	Other Expenditures	2,000	2,000	3,000	3,000	3,000
** TOTAL	Parks & Recreation-Fall Program	8,106	8,715	6,700	6,555	7,800
	Parks & Recreation-Winter Program					
	Personnel Services					
01-625-112	Recreation Instructors	2,127	1,890	2,600	2,400	3,000
01-625-121	Winter Program Materials & Services	5,170	7,296	7,500	7,000	4,000
01-625-150	Childrens Special Events	1,989	2,358	4,200	4,200	5,850
* TOTAL	Personnel Services	9,286	11,544	14,300	13,600	12,850
	Contractual Services					
01-625-232	Rent - Facility	750	-	400	400	550
* TOTAL	Contractual Services	750	-	400	400	550
	Other Expenditures					
01-625-517	Seniors Program	2,500	2,500	3,500	3,500	3,500
* TOTAL	Other Expenditures	2,500	2,500	3,500	3,500	3,500
** TOTAL	Parks & Recreation-Winter Program	12,536	14,044	18,200	17,500	16,900
	Special Recreation Services					
	Other Expenditures					
01-630-518	Special Rec Assoc Program Dues	26,399	27,170	28,250	27,985	28,825
01-630-520	ADA Recreation Accommodations	-	-	750	750	750
* TOTAL	Other Expenditures	26,399	27,170	29,000	28,735	29,575
** TOTAL	Special Recreation Services	26,399	27,170	29,000	28,735	29,575
	Community Park					
	Contractual Services					
01-642-245	Consulting Engineer	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-
	Supplies & Materials					
* TOTAL	Supplies & Materials	-	-	-	-	-
** TOTAL	Community Park	-	-	-	-	-

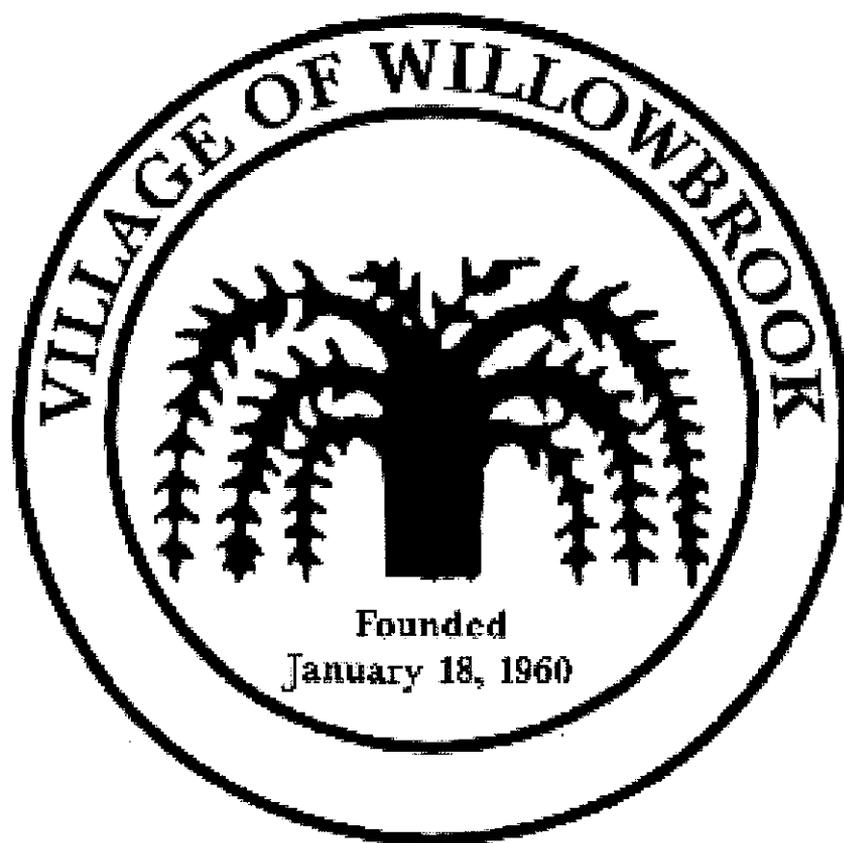
**Village of Willowbrook
Parks and Recreation Budget
Fiscal Year 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
	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	5,990	-	15,000	16,925	38,800
01-645-696	Community Park Development	25,500	25,500	120,000	19,275	160,725
* TOTAL	Capital Expenditures	31,490	25,500	135,000	36,200	199,525
** TOTAL	Parks & Recreation Capital Improvements	31,490	25,500	135,000	36,200	199,525
	Parks & Recreation Contingencies					
	Contingencies					
01-649-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	Parks & Recreation Contingencies	-	-	-	-	-
*** TOTAL	Total - Parks & Recreation	218,442	225,259	367,119	247,492	428,340

Difference from Budget 06-07 to Proposed 07-08: 16.68%

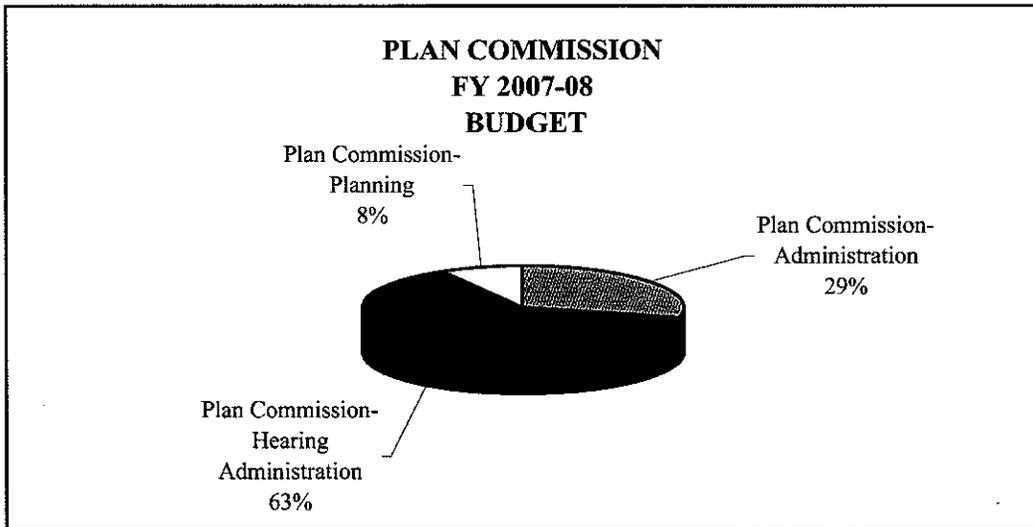
Difference from Budget 06-07 to Estimated 06-07: -32.59%

Difference from Estimated 06-07 to Proposed 07-08: 73.07%



**Plan Commission Budget
Fiscal Year 2007-2008**

Program	Description	FY 2006-07 Budget	FY 2007-08 Budget
701	Plan Commission-Administration	\$15,480	\$15,502
705	Plan Commission-Hearing Administration	\$33,600	\$33,500
710	Plan Commission-Planning	\$50,500	\$4,500
719	Plan Commission Contingencies	-	-
Total		\$99,580	\$53,502
Percent Difference			-46.27%



**Village of Willowbrook
Plan Commission Budget
Fiscal Year 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
	Plan Commission-Administration					
	Personnel Services					
01-701-104	Part Time - Clerical	-	-	-	-	-
01-701-106	Intern	-	-	-	-	-
01-701-118	Compensation - Plan Commission	-	125	-	-	-
01-701-126	Salaries - Clerical	8,624	9,640	8,090	8,090	8,430
01-701-144	Employee Benefits - Unemployment	-	-	-	-	-
01-701-147	Employee Benefits - Medicare	119	134	120	120	122
01-701-151	I M R F	899	1,173	1,070	1,070	1,025
01-701-161	Social Security FICA	511	572	500	500	525
* TOTAL	Personnel Services	10,153	11,644	9,780	9,780	10,102
	Contractual Services					
01-701-247	Fees - Planner	-	766	2,000	2,000	2,000
* TOTAL	Contractual Totals	-	766	2,000	2,000	2,000
	Supplies & Materials					
01-701-301	Office Supplies	29	-	200	200	200
01-701-304	Schools Conferences Travel	1,419	774	2,500	2,500	2,500
01-701-307	Fees Dues Subscriptions	817	1,019	1,000	1,000	700
* TOTAL	Supplies & Materials	2,265	1,793	3,700	3,700	3,400
** TOTAL	Plan Commission-Administration	12,418	14,203	15,480	15,480	15,502
	Plan Commission-Hearing Administration					
	Contractual Services					
01-705-229	Rent - Meeting Room	39	168	100	100	100
01-705-243	Fees - Traffic Consultant	1,181	1,201	4,000	4,000	4,000
01-705-245	Fees - Engineering	19,360	25,721	15,000	20,000	15,000
01-705-247	Fees-Planner-Hearing	5,403	6,610	8,000	15,000	8,000
01-705-248	Fees - Court Report	2,933	2,903	2,000	2,000	2,000
* TOTAL	Contractual Services	28,916	36,604	29,100	41,100	29,100
	Supplies & Materials					
01-705-302	Printing & Publishing	6,129	6,162	4,000	4,000	4,000
01-705-311	Postage & Meter Rent	115	258	500	500	400
* TOTAL	Supplies & Materials	6,244	6,420	4,500	4,500	4,400
** TOTAL	Plan Commission-Hearing Administration	35,160	43,024	33,600	45,600	33,500

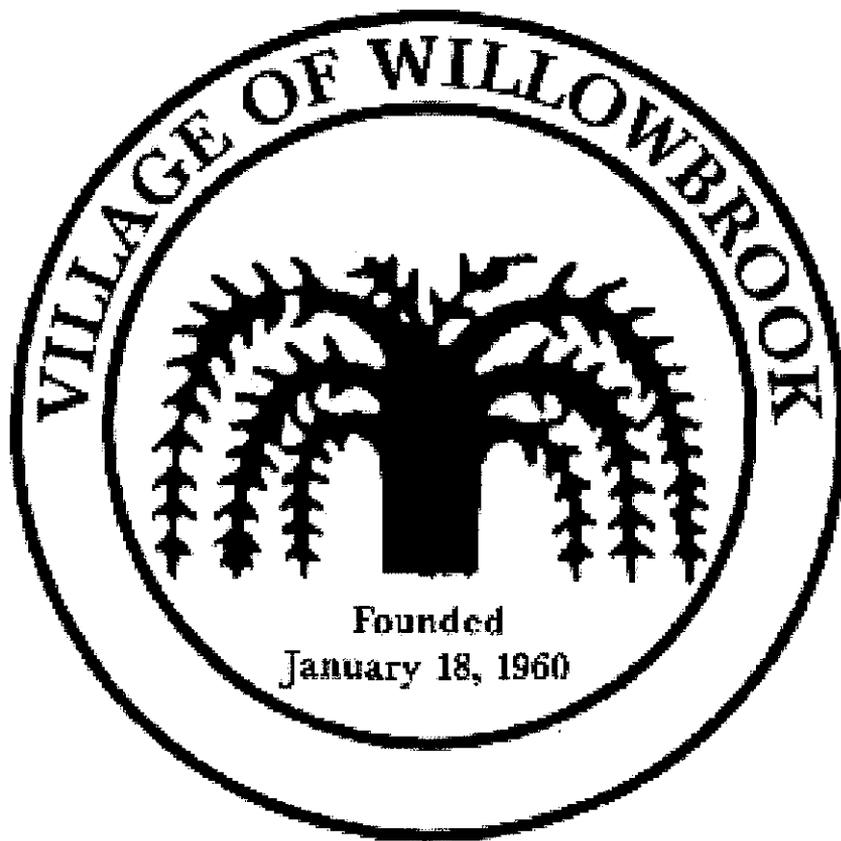
**Village of Willowbrook
Plan Commission Budget
Fiscal Year 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
	Plan Commission-Planning					
	Contractual Services Planning					
01-710-243	Fees - Traffic Consultant	-	897	1,000	1,000	1,000
01-710-245	Fees - Engineering	982	7,333	500	500	500
01-710-247	Fees - Planner	2,438	2,512	49,000	49,000	3,000
* TOTAL	Contractual Services	3,420	10,742	50,500	50,500	4,500
** TOTAL	Plan Commission-Planning	3,420	10,742	50,500	50,500	4,500
	Plan Commission Contingencies					
	Contingencies					
01-719-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	Plan Commission Contingencies	-	-	-	-	-
*** TOTAL	Total - Plan Commission	50,998	67,969	99,580	111,580	53,502

Difference from Budget 06-07 to Proposed 07-08: -46.27%

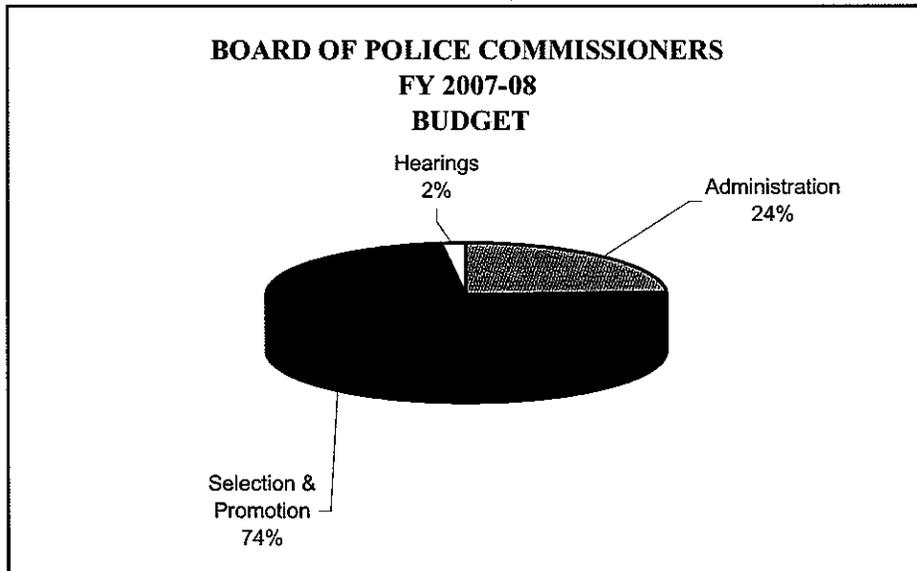
Difference from Budget 06-07 to Estimated 06-07: 12.05%

Difference from Estimated 06-07 to Proposed 07-08: -52.05%



**Board of Police Commissioners Budget
Fiscal Year 2007-2008**

<u>Program</u>	<u>Description</u>	<u>FY 2006-07 Budget</u>	<u>FY 2007-08 Budget</u>
740	Administration	\$3,750	\$6,250
745	Selection & Promotion	8,000	\$19,000
750	Hearings	400	\$500
759	Contingencies	-	-
	Total	\$12,150	\$25,750
	Percent Difference		111.93%



**Village of Willowbrook
Board of Police Commissioners Budget
Fiscal Year 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
	Board of Police Commissioners-Adm					
	Contractual Services					
01-740-239	Fees - Village Attorney	2,229	4,450	2,500	2,500	5,000
* TOTAL	Contractual Services	2,229	4,450	2,500	2,500	5,000
	Supplies & Materials					
01-740-301	Office Supplies	-	-	100	100	100
01-740-304	Schools Conference Travel	-	112	300	300	300
01-740-307	Fees Dues Subscriptions	375	513	350	350	350
01-740-311	Postage & Meter Rent	2	-	500	500	500
* TOTAL	Supplies & Materials	377	625	1,250	1,250	1,250
** TOTAL	Board of Police Commissioners-Adm	2,606	5,074	3,750	3,750	6,250
	BOPC-Select & Promote					
	Contractual Services					
01-745-239	Fees - Village Attorney	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-
	Supplies & Materials					
01-745-302	Printing & Publishing	-	1,219	-	-	6,000
* TOTAL	Supplies & Materials	-	1,219	-	-	6,000
	Other Expenditures					
01-745-541	Exams - Physical Agility	-	-	-	-	-
01-745-542	Exams - Written	-	4,077	4,000	4,000	8,000
01-745-543	Exams - Physical	-	-	-	-	1,000
01-745-544	Exams-Psychological	-	-	2,000	2,000	2,000
01-745-545	Exams - Polygraph	-	280	2,000	2,000	2,000
* TOTAL	Other Expenditures	-	4,357	8,000	8,000	13,000
** TOTAL	BOPC-Select & Promote	-	5,577	8,000	8,000	19,000
	BOPC. - Hearings Administration					
	P S - Hearings					
01-750-104	Part Time - Clerical	-	-	400	400	500
* TOTAL	Personal Services	-	-	400	400	500
	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	-	-	-	-	-
** TOTAL	BOPC. - Hearings Administration	-	-	400	400	500

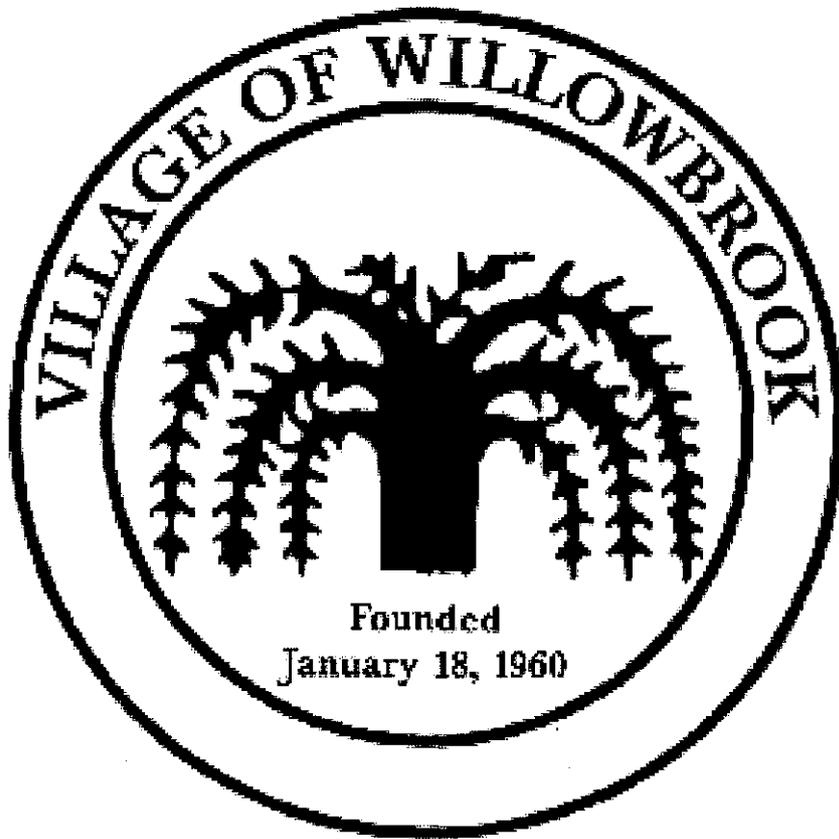
**Village of Willowbrook
Board of Police Commissioners Budget
Fiscal Year 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05	FY 05-06	FY 06-07	FY 06-07	FY 07-08
		ACTUAL	ACTUAL	PROPOSED BUDGET	ESTIMATED ACTUAL	PROPOSED BUDGET
	BOPC. - Contingencies					
	Contingencies					
01-759-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	BOPC. - Contingencies	-	-	-	-	-
*** TOTAL	Total Board of Police Commission	2,606	10,651	12,150	12,150	25,750

Difference from Budget 06-07 to Proposed 07-08: 111.93%

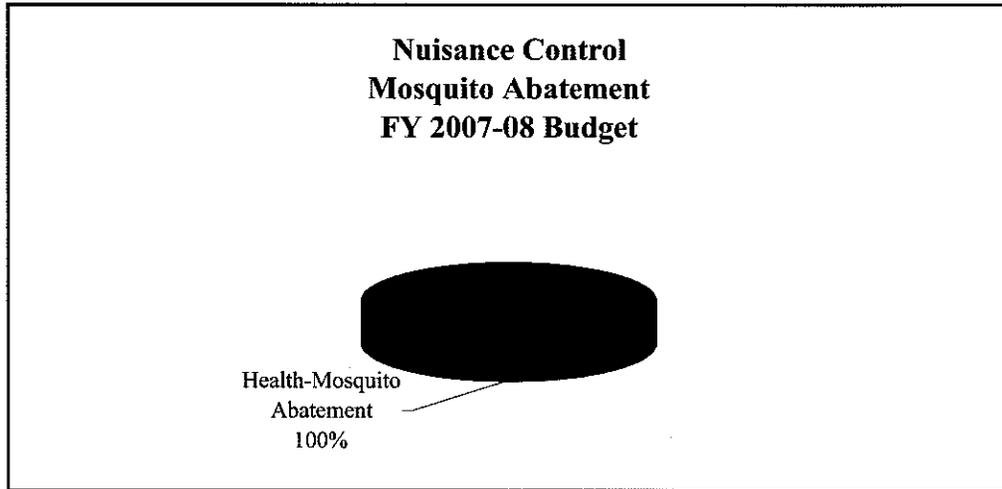
Difference from Budget 06-07 to Estimated 06-07: 0.00%

Difference from Estimated 06-07 to Proposed 07-08: 111.93%



**Nuisance Control Budget
Fiscal Year 2007-2008**

<u>Program Description</u>	<u>FY 2006-07 Budget</u>	<u>FY 2007-08 Budget</u>
770 Health-Nuisance Control	\$0	\$0
775 Health-Mosquito Abatement	\$36,400	\$30,400
779 Health Contingencies	-	-
Total	<u>\$36,400</u>	<u>\$30,400</u>
Percent Difference		-16.48%



**Village of Willowbrook
Nuisance Control Budget
Fiscal Year 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
	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	28,393	30,048	36,400	36,400	30,400
* TOTAL	Contractual Services	28,393	30,048	36,400	36,400	30,400
** TOTAL	Health-Mosquito Abatement	28,393	30,048	36,400	36,400	30,400
	Health Contingencies					
	Contingencies					
01-779-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	Health Contingencies	-	-	-	-	-
*** TOTAL	Total Nuisance Control	28,393	30,048	36,400	36,400	30,400

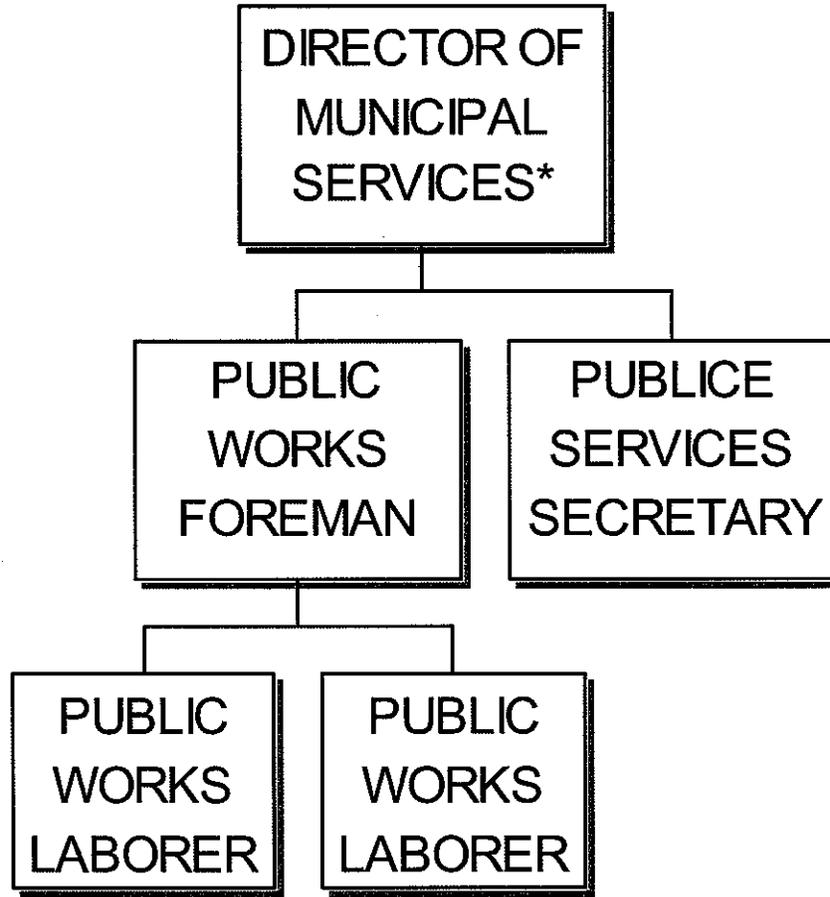
Difference from Budget 06-07 to Proposed 07-08: -16.48%

Difference from Budget 06-07 to Estimated 06-07: 0.00%

Difference from Estimated 06-07 to Proposed 07-08: -16.48%

VILLAGE OF WILLOWBROOK
WATER FUND

ORGANIZATIONAL CHART 2007

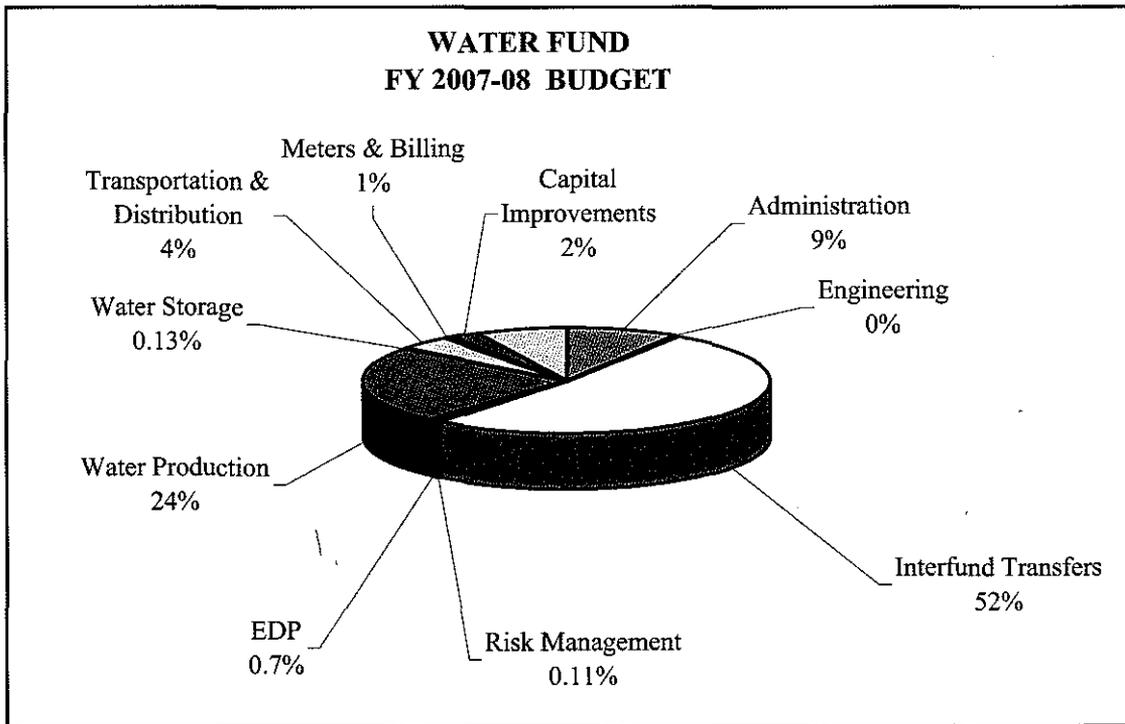


*Oversees the Community Development Department and Public Services Department.

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**

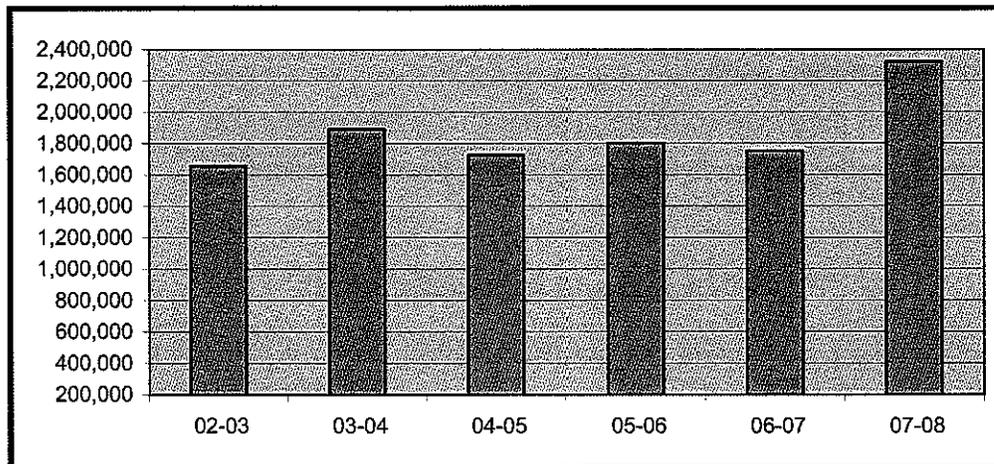
<u>Program</u>	<u>Description</u>	<u>FY 2006-07 Budget</u>	<u>FY 2007-08 Budget</u>
401	Administration	\$180,950	\$203,377
405	Engineering	\$7,500	\$7,500
410	Interfund Transfers	\$510,360	\$1,203,805
415	Risk Management	\$2,500	\$2,500
417	EDP	\$14,000	\$17,000
420	Water Production	\$610,300	\$548,303
425	Water Storage	\$4,651	\$3,000
430	Transportation & Distribution	\$97,375	\$95,625
435	Meters & Billing	\$19,250	\$21,750
440	Capital Improvements	\$138,500	\$50,569
449	Contingencies-Debt Service	\$164,683	\$167,763
Total	Water Fund	\$1,750,069	\$2,321,192
	Percent Difference		32.63%



WATER FUND

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

WATER FUND EXPENDITURE HISTORY



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

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 07-08 Goals and Objectives**

1. Replace twelve (12) obsolete Traverse City fire hydrants with new East Jordan models.
2. Conduct a Village-wide leak detection survey.
3. Conduct a Village-wide water valve exercising and identification program.
4. Power wash 3 million gallon standpipe in accordance with long-range plan.
5. Prioritize previously identified areas and develop a plan to extend the Village's water system to those areas not currently served.
6. Revise annual Consumer Confidence Report, distribute to all water users, and post on Village Web page.
7. Research and purchase software upgrades for water distribution SCADA System to expand alerting methods thereby reducing overtime callouts.

FY 06-07 Goals and Accomplishments

1. Completed the replacement of eight (8) outdated Traverse City fire hydrants with new East Jordan models.
2. Assistant Director completed water operators training at Triton College – Jan. thru May, 2006.
3. Assistant Director successfully obtained IEPA Class "C" Water Operators Certificate on May 17, 2006.
4. Water main extension project was completed within the 64th Street & Thurlow Street area.
5. A study was performed to identify all areas, including northwest Willowbrook, in which the Village's water system could be extended to serve residents.
6. The 2005 CCR (2006 monitoring year) was updated and distributed to all water users.
7. The procedure for the completion of water plant checks was restructured to gain greater operational efficiencies and a reduction in overtime costs.
8. Manually controlled access gates and landscape improvements were completed at the main pump house for security and aesthetic purposes.

**Village of Willowbrook
Water Fund**

	Actual 04-05	Actual 05-06	Budget 06-07	Estimated 06-07	Proposed 07-08
Revenues	1,740,892	1,914,979	1,751,689	1,755,789	2,378,980
Expenditures	1,726,091	1,799,823	1,750,069	1,753,028	2,321,192
Surplus (Deficit)	\$14,801	\$115,156	\$1,621	\$2,761	\$57,789

Water Fund

	Actual 04-05	Actual 05-06	Budget 06-07	Estimated 06-07	Proposed 07-08
Revenues	1,740,892	1,914,979	1,751,689	1,755,789	2,378,980
Operating Expense	1,706,174	1,790,573	1,611,569	1,614,528	2,270,623
Operating Surplus	\$34,719	\$124,406	\$140,121	\$141,261	\$108,358
Capital Budget	19,918	9,250	138,500	138,500	50,569
Net Surplus	\$14,801	\$115,156	\$1,621	\$2,761	\$57,789

**Village of Willowbrook
Water Fund
Revenue Budget 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
WATER FUND						
R E V E N U E S						
Operating Revenue						
Charges & Fees						
02-310-712	Water Sales	1,701,529	1,811,228	1,714,689	1,714,689	1,766,130
02-310-714	Water Meter Sales	7,631	9,981	2,000	2,000	6,000
02-310-716	Water Meter Read Sales	4,590	5,452	4,000	4,000	4,000
02-310-717	Other Revenue	70	8,571	-	-	572,250
02-310-719	Transfer From Capital Project Fund	-	-	-	-	-
* TOTAL	Charges & Fees	<u>1,713,819</u>	<u>1,835,231</u>	<u>1,720,689</u>	<u>1,720,689</u>	<u>2,348,380</u>
** TOTAL	Operating Revenue	<u>1,713,819</u>	<u>1,835,231</u>	<u>1,720,689</u>	<u>1,720,689</u>	<u>2,348,380</u>
Non-Operating Revenue						
02-320-108	Interest Income	2,195	12,561	11,000	15,100	12,600
02-320-109	Changes In Market Value	-	-	-	-	-
02-320-112	Contributed Revenues	-	51,187	-	-	-
* TOTAL	Other Income	<u>2,195</u>	<u>63,748</u>	<u>11,000</u>	<u>15,100</u>	<u>12,600</u>
Charges & Fees						
02-320-713	Water Connection Fees	24,878	16,000	20,000	20,000	18,000
* TOTAL	Charges & Fees	<u>24,878</u>	<u>16,000</u>	<u>20,000</u>	<u>20,000</u>	<u>18,000</u>
** TOTAL	Non-Operating Revenue	<u>27,073</u>	<u>79,748</u>	<u>31,000</u>	<u>35,100</u>	<u>30,600</u>
*** TOTAL	Water Fund Revenues	<u>1,740,892</u>	<u>1,914,979</u>	<u>1,751,689</u>	<u>1,755,789</u>	<u>2,378,980</u>

Difference from Budget 06-07 to Proposed 07-08: 35.81%

Difference from Budget 06-07 to Estimated 06-07: 0.23%

Difference from Estimated 06-07 to Proposed 07-08: 35.49%

**Village of Willowbrook
Water Fund Budget
2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
	Water Fund EXPENSES					
	Personal Services					
02-401-101	Salaries - Permanent Employees	78,727	95,154	86,240	86,240	119,920
02-401-102	Overtime	46,889	28,402	38,000	30,000	31,000
02-401-103	Part Time - Labor	2,495	8,178	8,200	8,200	5,000
02-401-126	Salaries - Clerical	21,871	25,222	24,960	24,960	22,785
* TOTAL	Personal Services	149,981	156,955	157,400	149,400	178,705
	Contractual Services					
02-401-201	Phone - Telephones	5,355	5,924	6,000	6,000	6,672
02-401-239	Fees - Village Attorney	-	-	1,500	1,500	1,500
* TOTAL	Contractual Services	5,355	5,924	7,500	7,500	8,172
	Supplies & Materials					
02-401-301	Office Supplies	1,320	400	850	500	850
02-401-302	Printing & Publishing	1,474	2,467	2,000	2,000	2,500
02-401-303	Gas-Oil-Wash-Mileage	-	1,722	4,500	4,500	4,500
02-401-304	Schools Conference Travel	1,502	781	2,500	2,500	2,500
02-401-306	Reimburse Personal Expenses	-	83	150	150	150
02-401-307	Fees Dues Subscriptions	1,508	877	800	800	1,000
02-401-311	Postage & Meter Rent	4,224	4,512	4,500	4,500	4,500
* TOTAL	Supplies & Materials	10,029	10,841	15,300	14,950	16,000
	Equipment-Office					
02-401-405	Furniture & Office Equipment	413	-	750	750	500
* TOTAL	Equipment Office	413	-	750	750	500
** TOTAL	Water Fund-Administration	165,778	173,720	180,950	172,600	203,377
	Water Fund-Engineering					
	Contractual Services					
02-405-245	Fees - Engineering	5,536	19,615	7,500	8,560	7,500
* TOTAL	Contractual Services	5,536	19,615	7,500	8,560	7,500
** TOTAL	Water Fund-Engineering	5,536	19,615	7,500	8,560	7,500
	Water Fund-Interfund Transfers					
	Other Expenditures					
02-410-501	Reimburse General Corporate Fund	423,700	397,871	428,760	428,760	468,355
02-410-505	Transfer To Capital Project Fund	-	-	-	-	-
02-410-506	Transfer to Water Capital Improvement Fund	-	78,294	81,600	81,600	735,450
* TOTAL	Other Expenditures	423,700	476,165	510,360	510,360	1,203,805
** TOTAL	Water Fund-Interfund Transfers	423,700	476,165	510,360	510,360	1,203,805
	Water Fund-Risk Management					
	Contractual Services					
02-415-273	Self Insurance - Deductible	-	-	2,500	2,500	2,500
* TOTAL	Contractual Services	-	-	2,500	2,500	2,500

**Village of Willowbrook
Water Fund Budget
2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
** TOTAL	Water Fund-Risk Management	-	-	2,500	2,500	2,500
	Water Fund EDP					
	Contractual Services					
02-417-212	EDP Software	1,565	6,000	8,000	8,000	10,000
02-417-263	EDP Equipment Maintenance	5,236	2,704	3,000	3,000	3,000
* TOTAL	Contractual Services	6,801	8,704	11,000	11,000	13,000
	Supplies & Materials					
02-417-305	EDP Personal Training	-	808	500	500	1,500
* TOTAL	Supplies & Materials	-	808	500	500	1,500
	Equipment					
02-417-401	EDP Operating Equipment	2,135	2,526	2,500	2,500	2,500
* TOTAL	Operating Equipment	2,135	2,526	2,500	2,500	2,500
** TOTAL	Water Fund EDP	8,936	12,038	14,000	14,000	17,000
	Water Fund-Water Production					
	Contractual Services					
02-420-206	Energy - Electric Pump	13,738	13,951	10,000	10,000	12,200
02-420-294	Landscape - Well 1&3	1,013	-	-	-	-
02-420-297	Landscaping-Standpipe	-	1,033	1,500	2,000	1,950
* TOTAL	Contractual Services	14,751	14,984	11,500	12,000	14,150
	Supplies & Materials					
02-420-361	Chemicals	1,621	2,714	2,700	2,700	2,430
02-420-362	Sampling Analysis	1,998	2,315	3,500	3,500	2,975
* TOTAL	Supplies & Materials	3,618	5,029	6,200	6,200	5,405
	Equipment-Office					
02-420-488	Maintenance - Pumps & Well 3	645	423	1,000	1,000	500
02-420-491	Pump Inspection Repair Maintain Standpipe	2,268	1,305	-	-	500
* TOTAL	Equipment-Office	2,913	1,728	1,000	1,000	1,000
	Other Expenditures					
02-420-575	Purchase Of Water	707,097	677,158	591,600	591,600	527,748
* TOTAL	Other Expenditures	707,097	677,158	591,600	591,600	527,748
** TOTAL	Water Fund-Water Production	728,380	698,899	610,300	610,800	548,303
	Water Fund-Water Storage					
	Equipment-Office					
02-425-471	Material & Supplies - L.H.V.	-	-	-	-	-
02-425-472	Mat&Sup - Willowbrook Executive Plaza	-	-	1,500	1,500	-
02-425-473	W H R&M - L.H.V.	150	1,435	600	600	500
02-425-474	W H R&M - Willowbrook Executive Plaza	375	648	1,000	1,000	500
02-425-475	Materials, Supplies, Standpipe, Pumphouse	1,148	1,271	1,000	1,000	1,000
02-425-485	Repair, Maintenance-Standpipe, Pumphouse	1,934	632	551	551	1,000
* TOTAL	Equipment-Office	3,606	3,986	4,651	4,651	3,000

**Village of Willowbrook
Water Fund Budget
2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
** TOTAL	Water Fund-Water Storage	3,606	3,986	4,651	4,651	3,000
	Water Fund-Transportation & Distribution					
	Contractual Services					
02-430-276	Leak Surveys	1,248	2,002	5,000	5,000	4,250
02-430-277	Water Distribution Repair-Maintenance	65,309	89,604	75,000	75,000	75,000
02-430-299	Landscape - Other	5,883	5,382	5,000	5,000	6,000
* TOTAL	Contractual Services	72,440	96,988	85,000	85,000	85,250
	Capital Equipment					
02-430-401	Operating Equipment	3,100	2,315	3,750	3,750	1,850
02-430-425	J. U. L. I. E. Maintenance & Supply	142	-	600	600	500
02-430-435	Equipment Rental	214	-	525	525	525
02-430-476	Material & Supplies - Distribution System	9,714	17,357	7,500	7,500	7,500
* TOTAL	Equipment-Office	13,169	19,672	12,375	12,375	10,375
** TOTAL	Water Fund-Transportation & Distributor	85,610	116,660	97,375	97,375	95,625
	Water Fund-Meters & Billing					
	Contractual Services					
02-435-278	Meters Flow Testing	-	4,776	1,000	1,000	1,000
* TOTAL	Contractual Services	-	4,776	1,000	1,000	1,000
	Equipment-Office					
02-435-461	New - Metering Equipment	16,326	15,502	5,250	15,000	15,750
02-435-462	Meter Replacement	1,665	6,913	8,000	8,000	2,000
02-435-463	Maintenance - Meter Equipment	1,412	640	5,000	5,000	3,000
* TOTAL	Equipment-Office	19,403	23,054	18,250	28,000	20,750
** TOTAL	Water Fund-Meters & Billing	19,403	27,830	19,250	29,000	21,750
	Water Fund-Capital Improvements					
	Capital Expenditures					
02-440-626	Vehicles - New & Other	-	-	77,500	77,500	-
02-440-643	Painting - Tank Washing	-	-	11,000	11,000	3,000
02-440-692	Pressure Adjusting Station-PUMP REP	10,000	-	-	-	-
02-440-694	Distribution System Replacement	9,918	9,250	50,000	50,000	46,000
02-440-695	EDP	-	-	-	-	1,569
02-440-696	Water Main Extension	-	-	-	-	-
* TOTAL	Capital Expenditures	19,918	9,250	138,500	138,500	50,569
** TOTAL	Water Fund-Capital Improvements	19,918	9,250	138,500	138,500	50,569

**Village of Willowbrook
Water Fund Budget
2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
	Water Fund Contingencies					
	Contingencies					
02-449-101	Depreciation Expense	217,985	220,692	-	-	-
02-449-102	Interest Expense	45,068	38,795	34,683	34,683	27,763
02-449-103	Bond Issuance Costs	2,172	2,172	-	-	-
02-449-104	Bond Principal Expense	-	-	130,000	130,000	140,000
02-449-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	<u>265,225</u>	<u>261,659</u>	<u>164,683</u>	<u>164,683</u>	<u>167,763</u>
** TOTAL	Water Fund Contingencies	<u>265,225</u>	<u>261,659</u>	<u>164,683</u>	<u>164,683</u>	<u>167,763</u>
*** TOTAL	Total Water Fund	1,726,091	1,799,823	1,750,069	1,753,028	2,321,192

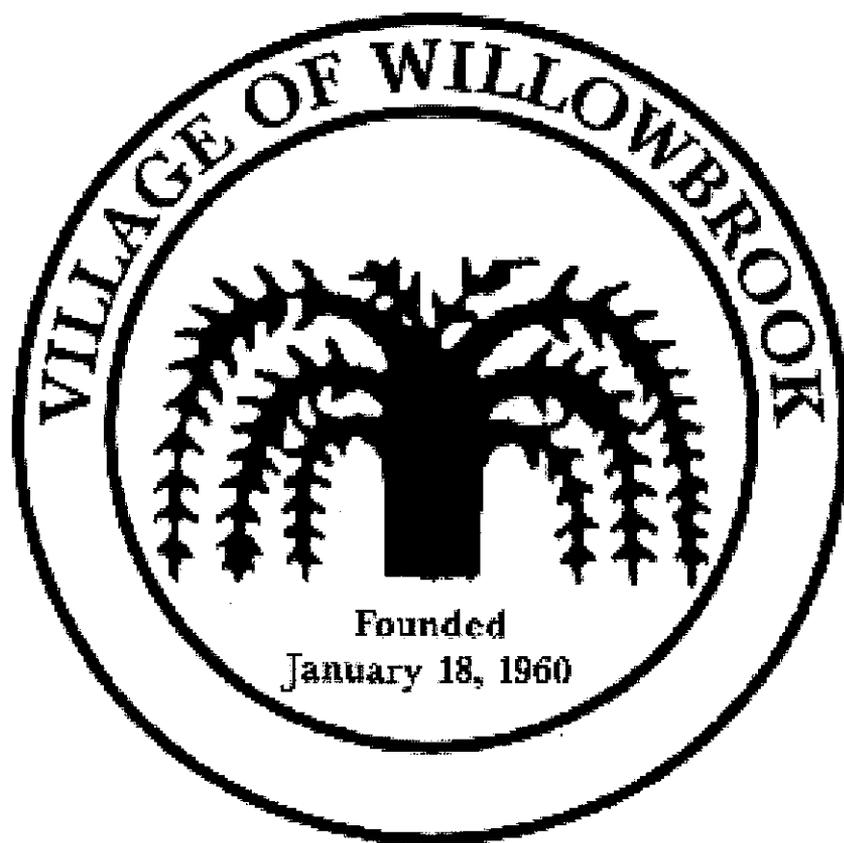
Difference from Budget 06-07 to Proposed 07-08: 32.63%

Difference from Budget 06-07 to Estimated 06-07: 0.17%

Difference from Estimated 06-07 to Proposed 07-08: 32.41%

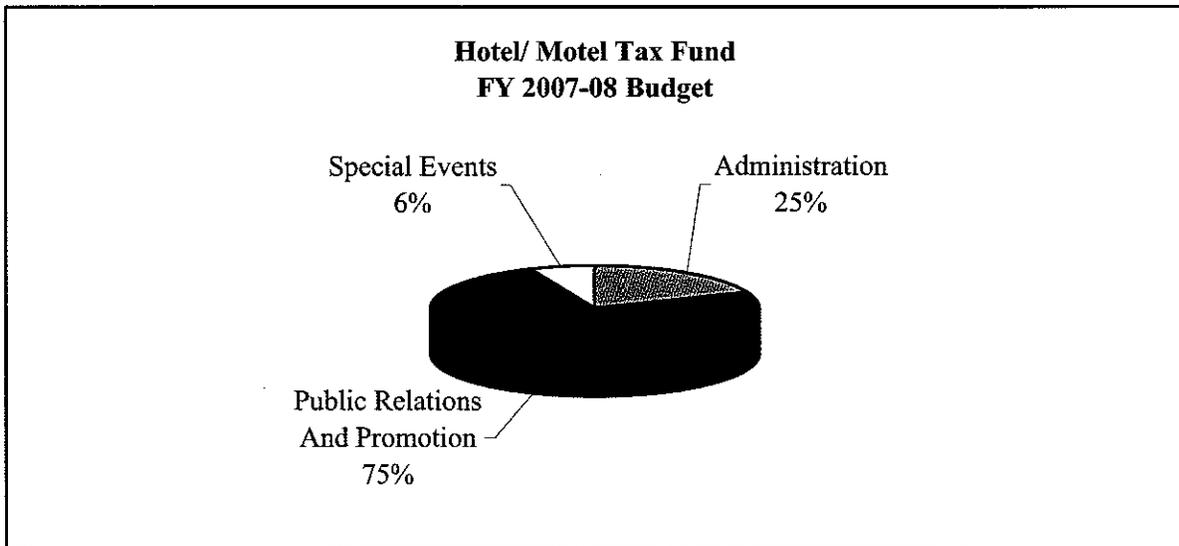
02-410-501
GENERAL FUND REIMBURSEMENT
FOR SERVICES FISCAL YEAR 2007-08

ACCOUNT #	DESCRIPTION	TOTAL	%	PROPOSED
405-228	BUILDING MAINTENANCE SERVICE	40,000	10	4,000
405-235	NICOR	5,500	10	550
405-293	LANDSCAPE - VILLAGE HALL	8,000	10	800
405-351,385 & 408	BUILDING MAINTENANCE SUPPLIES	10,770	10	1,077
410-212	EDP SOFTWARE	29,940	10	2,994
415-116 & 122	SALARIES - PRESIDENT & TRUSTEES	23,750	10	2,375
415-261	CODIFICATION OF ORDINANCES	15,630	10	1,563
420-126	REGULAR SALARIES	154,320	10	15,432
420-125	ADMIN DEPART HEAD SALARIES	442,385	25	110,596
420-141-151 & 161	EMPLOYEE BENEFITS	190,870	25	47,718
420-201	TELEPHONE	17,574	10	1,757
420-225	RADIO MAINTENANCE	0	40	0
420-231	RENT	22,250	10	2,225
420-301	OFFICE SUPPLIES	13,500	10	1,350
420-302	PRINTING & PUBLISHING	4,460	10	446
420-303	GAS, OIL, WASH, MILEAGE	2,700	10	270
420-304	SCHOOLS, CONVENTIONS, MEETINGS	17,850	10	1,785
420-307	FEES, DUES, SUBSCRIPTIONS	17,800	10	1,780
420-311	POSTAGE & METER RENTAL	3,470	10	347
420-315	COPY SERVICE & MAINTENANCE	2,700	10	270
420-355	COMMISSARY PROVISION	700	10	70
420-411	EQUIPMENT REPAIR & MAINTENANCE	1,260	20	252
425-239	VILLAGE ATTORNEY	71,000	15	10,650
430-251	POST AUDIT	22,410	20	4,482
440-272-277	GENERAL INSURANCE, BONDS	187,800	40	75,120
445-602	BLDG IMPROVEMENTS	18,500	10	1,850
451-101	REGULAR SALARIES	2,059,140	4	82,366
451-141,144, 147	EMPLOYEE BENEFITS	739,949	4	29,598
501-141-161	EMPLOYEE BENEFITS	102,264	50	51,132
501-303	GAS, OIL, WASH, MILEAGE	12,000	50	6,000
501-345	UNIFORMS	3,000	50	1,500
510-412	MAINTENANCE - GAS PUMPS	2,000	50	1,000
520-409	VEHICLE MAINTENANCE	12,000	50	6,000
520-411	MAINTENANCE-EQUIPMENT	2,000	50	1,000
	TOTAL			<u>468,355</u>



**Village of Willowbrook
Hotel Motel Tax Fund**

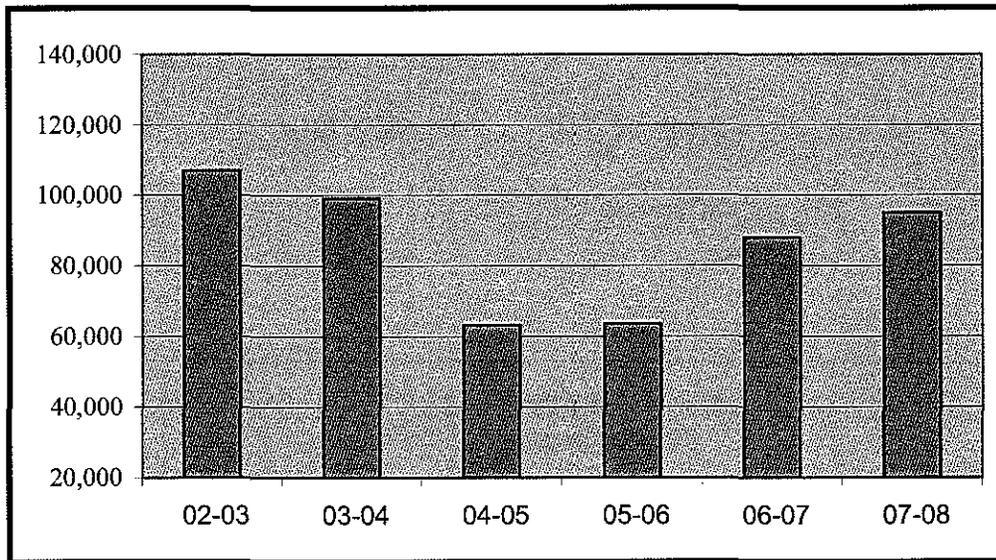
Program	Description	FY 2006-07	FY 2007-08
		<u>Budget</u>	<u>Budget</u>
401	Administration	\$18,100	\$17,900
435	Public Relations And Promotion	\$63,870	\$71,100
436	Special Events	\$6,000	\$6,000
449	Contingencies	\$0	\$0
Total		\$87,970	\$95,000
Percent Difference			7.99%



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 illustrates budgeted expenditures for FY 2007-08 were increased close to the level spent in FY 2003-04. Based on tax revenues collected in the prior year and projections for FY 2007-08 the advertising budget was increased 12.5%. If Hotel/Motel tax receipts do not come in an expected the advertising budget will be adjusted accordingly.

Fiscal Year 2007/08 Goals and Objectives

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

Fiscal Year 2006/07 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 has been completely redesigned.
4. Continue advertising program that will be administered through the DuPage Convention and Visitors Bureau. The Bureau did an excellent job for the Village's hotels.
5. Provide support and funding for the chamber of commerce through participation in events and programs. The Village provided funding for the Chamber's Home for the Holidays and Garden Show. A contribution was also given to the Chamber for upgrading of their website.

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

	Actual 04-05	Actual 05-06	Budget 06-07	Estimated 06-07	Proposed 07-08
Beg. Fund Bal	(\$29,446)	(\$1,927)	\$18,120	\$12,575	\$15,277
Revenues	\$85,234	\$83,886	\$88,850	\$89,680	\$89,700
Expenditures	\$57,715	\$69,384	\$87,970	\$86,978	\$95,000
Surplus (Deficit)	\$27,519	\$14,502	\$880	\$2,702	(\$5,300)
Due to Gen Fund	\$0	\$0	\$0	\$0	\$0
Ending Fund Bal	(\$1,927)	\$12,575	\$19,000	\$15,277	\$9,977

Hotel/Motel Tax Fund

	Actual 04-05	Actual 05-06	Budget 06-07	Estimated 06-07	Proposed 07-08
Beg. Fund Bal	(\$29,446)	(\$1,927)	\$18,120	\$12,575	\$15,277
Revenues	\$85,234	\$83,886	\$88,850	\$89,680	\$89,700
Operating Expense	\$57,715	\$69,384	\$87,970	\$86,978	\$95,000
Operating Surplus	\$27,519	\$14,502	\$880	\$2,702	(\$5,300)
Capital Budget	\$0	-	-	-	-
Net Surplus (Deficit)	\$27,519	\$14,502	\$880	\$2,702	(\$5,300)
Due to Gen Fund	\$0	\$0	\$0	\$0	\$0
Ending Fund Bal	(\$1,927)	\$12,575	\$19,000	\$15,277	\$9,977

**Village of Willowbrook
Hotel Motel Tax Fund
Revenue Budget 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
	Hotel/Motel Tax Fund					
	REVENUES					
	Operating Revenue					
	Other Taxes					
03-310-205	Hotel/Motel Tax	85,180	83,481	88,800	89,000	89,000
* TOTAL	Other Taxes	85,180	83,481	88,800	89,000	89,000
	Charges And Fees					
03-310-725	Registration Fees	-	-	-	-	-
* TOTAL	Charges And Fees	-	-	-	-	-
	Other Revenue					
03-310-913	Other Receipts	50	50	-	-	-
03-310-922	Federal/State Grants	-	-	-	-	-
* TOTAL	Other Revenue	50	50	-	-	-
** TOTAL	Operating Revenue	85,230	83,531	88,800	89,000	89,000
	Non-Operating Revenue					
	Other Income					
03-320-108	Interest Income	4	355	50	680	700
03-320-109	Changes In Market Value	-	-	-	-	-
* TOTAL	Other Income	4	355	50	680	700
03-320-999	Equity Transfer From General Fund	-	-	-	-	-
* TOTAL	Transfers	-	-	-	-	-
** TOTAL	Non-Operating Revenue	4	355	50	680	700
*** TOTAL	Hotel/Motel/Tax Fund	85,234	83,886	88,850	89,680	89,700

Difference from Budget 06-07 to Proposed 07-08: 0.96%

Difference from Budget 06-07 to Estimated 06-07: 0.93%

Difference from Estimated 06-07 to Proposed 07-08: 0.02%

**Village of Willowbrook
Hotel Motel Tax Fund Budget
2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 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	-	-	60	-
03-401-306	Reimburse Personal Expenses	-	-	-	-	-
03-401-307	Fees-Dues-Subscriptions	18,100	18,000	18,000	17,760	17,800
03-401-311	Postage	26	44	100	-	100
* TOTAL	Commodities	18,186	18,044	18,100	17,820	17,900
	Equipment					
03-401-401	Operating Equipment	-	-	-	-	-
* TOTAL	Equipment	-	-	-	-	-
** TOTAL	Administration	18,186	18,044	18,100	17,820	17,900
	Public Relations And Promotion					
	Commodities					
03-435-302	Printing	-	-	-	-	-
03-435-316	Landscape Beautification	-	-	3,205	3,205	3,200
03-435-317	Advertising	32,575	43,644	57,665	57,665	64,900
03-435-318	Community Slogan	-	-	-	-	-
03-435-319	Chamber Directory	3,000	3,000	3,000	3,000	3,000
* TOTAL	Commodities	35,575	46,644	63,870	63,870	71,100
** TOTAL	Public Relations And Promotion	35,575	46,644	63,870	63,870	71,100

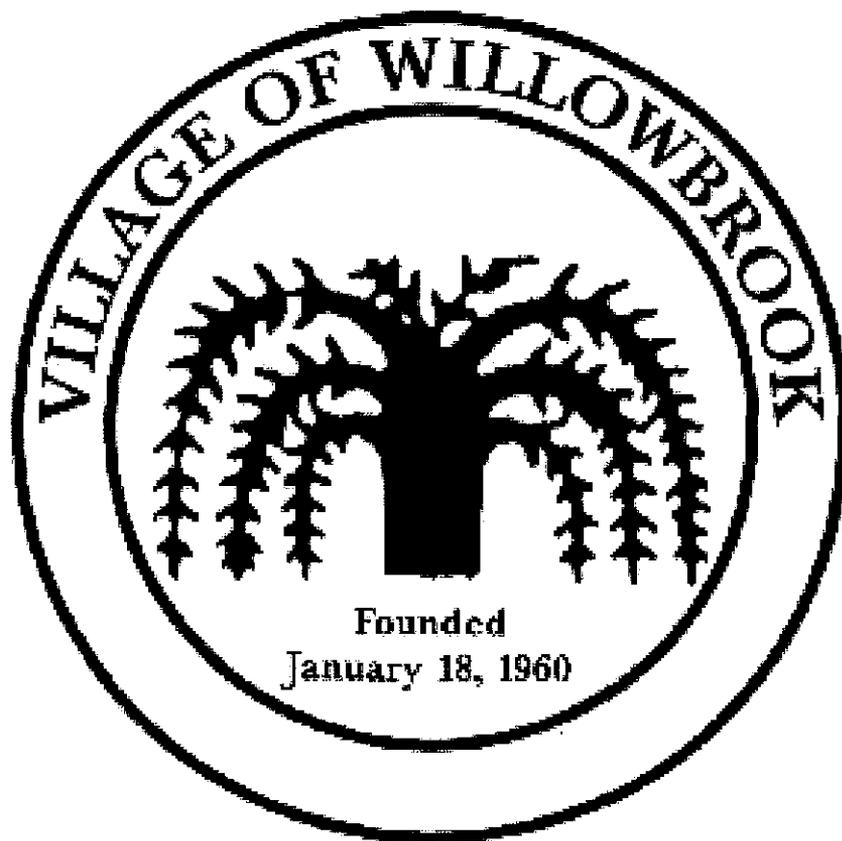
**Village of Willowbrook
Hotel Motel Tax Fund Budget
2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
	Special Events					
	Commodities					
03-436-378	Wine & Dine Intelligently	1,454	1,388	2,000	1,288	2,000
03-436-379	Special Promotional Events	2,500	3,308	4,000	4,000	4,000
03-436-380	Familiarization Tours	-	-	-	-	-
* TOTAL	Commodities	3,954	4,696	6,000	5,288	6,000
** TOTAL	Special Events	3,954	4,696	6,000	5,288	6,000
	Contingencies					
	Hotel/Motel Contingencies					
03-449-799	Contingencies	-	-	-	-	-
* TOTAL	Hotel/Motel Contingencies	-	-	-	-	-
** TOTAL	Contingencies	-	-	-	-	-
**** TOTAL	Hotel/Motel Tax Fund	57,715	69,384	87,970	86,978	95,000

Difference from Budget 06-07 to Proposed 07-08: 7.99%

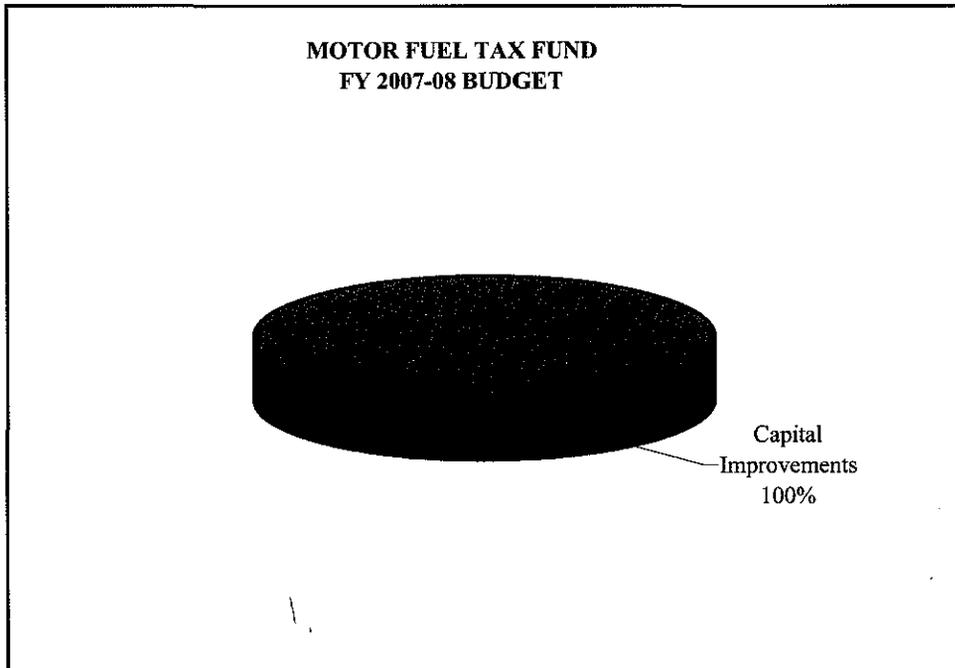
Difference from Budget 06-07 to Estimated 06-07: -1.13%

Difference from Estimated 06-07 to Proposed 07-08: 9.22%



**Village of Willowbrook
Motor Fuel Tax Fund**

<u>Program</u>	<u>Description</u>	<u>FY 2006-07 Budget</u>	<u>FY 2007-08 Budget</u>
401	Pavement Markings	\$0	\$0
405	Road Signs	\$5,500	\$0
410	Snow Removal	\$34,000	\$0
415	Street Lighting	\$17,000	\$0
420	Traffic Signals	\$1,700	\$0
425	Street Maintenance	\$5,200	\$0
430	Capital Improvements	\$207,000	\$290,000
439	Contingencies	\$0	\$0
Total	Motor Fuel Tax Fund	\$270,400	\$290,000
	Percent Difference		7.25%

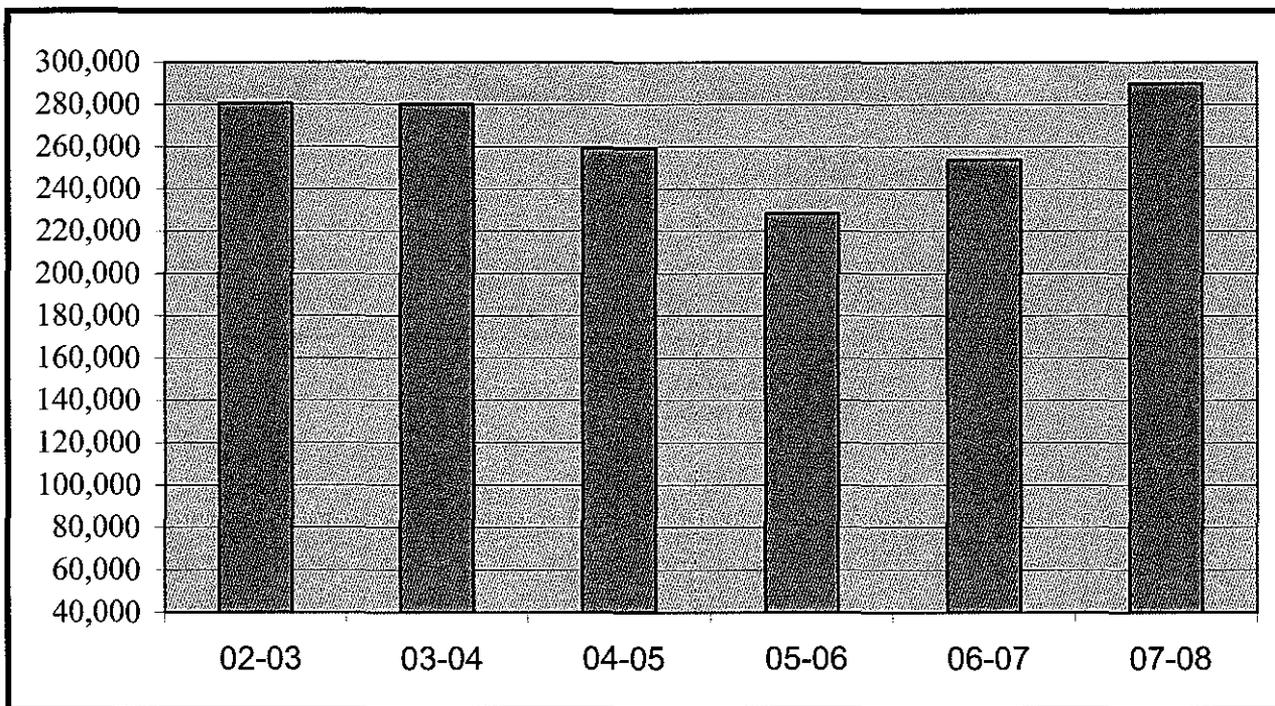


MOTOR FUEL TAX FUND

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

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

MOTOR FUEL TAX FUND EXPENDITURE HISTORY



RESTRUCTURING OF THE MOTOR FUEL TAX FUND

A major restructuring of the fund occurred in for FY 2007-08. A new program was developed that will run through FY 2012-13. The following are highlights of the goals and benefits.

- The maintenance methods were changed and increased which will extend the life of Village streets from eight to twelve years. This will be accomplished through effective use of crack-sealing and pavement patching.

MOTOR FUEL TAX FUND EXPENDITURES

- The plan provides for routine sidewalk and curb/gutter replacements at the time the scheduled street is being resurfaced.
- All minor operational expenses such as street sings, road salt, etc. have been moved from the Motor Fuel Tax Fund and into the General Fund. The General Fund used to make a contribution to the Motor Fuel Tax Fund for street maintenance. This contribution has been completed eliminated in FY 2007-08 and years forward.
- With the new maintenance methods for street repair and the re-directing of the operational expenditures out of the Motor Fuel Tax Fund, the Motor Fuel Tax Fund will fund 100% of street maintenance repairs.

**Motor Fuel Tax Fund
FY 2007-08 Goals and Objectives**

1. Coordinate the completion of the DuPage County Clarendon Hills Road Bike Path Project to include the total grind, base repair, surface overlay and widening for bike lanes on Clarendon Hills Road between 59th Street and 67th Street.
2. As part of the restructuring of the Village Road Program, a cracksealing and patching program will take place upon Village roadways within the 2007 construction season.

FY 2006-07 Goals and Accomplishments

1. Adopted an Intergovernmental Agreement (IGA) with DuPage County for the completion of the Clarendon Hills Road Bike Path Project.
2. Village Funds were expended to increase the quantity of concrete curb and gutter installations between 63rd Street and 59th Street occurring as part of the Clarendon Hills Road Bike Path Project.
3. A sidewalk replacement program was completed within the Farmingdale Subdivision which included the removal and replacement of 5000 square feet of defective sidewalk.
4. The continuation of the streetlight maintenance program was performed.
5. The continuation of the Village street sign maintenance program was performed.
6. The purchase of bulk rock salt as part of the Village's snow and ice control program was performed.

**Village of Willowbrook
Motor Fuel Tax Fund**

	Actual 04-05	Actual 05-06	Budget 06-07	Estimated 06-07	Proposed 07-08
Beg. Fund Bal	\$1,157	\$6,826	\$34,286	\$39,350	\$45,729
Revenues	\$264,660	\$260,879	\$256,460	\$260,200	\$256,656
Expenditures	\$258,991	\$228,356	\$270,400	\$253,821	\$290,000
Surplus (Deficit)	\$5,669	\$32,524	-\$13,941	\$6,379	-\$33,344
Ending Fund Bal	\$6,826	\$39,350	\$20,346	\$45,729	\$12,385

Motor Fuel Tax Fund

	Actual 04-05	Actual 05-06	Budget 06-07	Estimated 06-07	Proposed 07-08
Beg. Fund Bal	\$1,157	\$6,826	\$34,286	\$39,350	\$45,729
Revenues	\$264,660	\$260,879	\$256,460	\$260,200	\$256,656
Operating Expense	\$62,009	\$60,185	\$63,400	\$63,400	\$0
Operating Surplus	\$202,651	\$200,694	\$193,060	\$196,800	\$256,656
Capital Budget	\$196,982	\$168,171	\$207,000	\$190,421	\$290,000
Net Surplus (Deficit)	\$5,669	\$32,524	-\$13,941	\$6,379	-\$33,344
Ending Fund Bal	\$6,826	\$39,350	\$20,346	\$45,729	\$12,385

**Village of Willowbrook
Motor Fuel Tax Fund
Revenue Budget 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
	Motor Fuel Tax Fund					
	REVENUES					
	Operating Revenue					
	Other Taxes					
04-310-216	M F T Receipts	262,167	258,529	255,560	256,200	256,456
04-310-217	High Growth Cities Program Receipts	2,359	1,180	-	-	-
* TOTAL	Other Taxes	<u>264,526</u>	<u>259,709</u>	<u>255,560</u>	<u>256,200</u>	<u>256,456</u>
** TOTAL	Operating Revenue	<u>264,526</u>	<u>259,709</u>	<u>255,560</u>	<u>256,200</u>	<u>256,456</u>
	Non-Operating Revenue					
04-320-108	Interest Income	134	1,170	900	4,000	200
* TOTAL	Other Income	<u>134</u>	<u>1,170</u>	<u>900</u>	<u>4,000</u>	<u>200</u>
** TOTAL	Non-Operating Revenue	134	1,170	900	4,000	200
*** TOTAL	Motor Fuel Tax Fund Revenues	<u>264,660</u>	<u>260,879</u>	<u>256,460</u>	<u>260,200</u>	<u>256,656</u>

Difference from Budget 06-07 to Proposed 07-08: 0.08%

Difference from Budget 06-07 to Estimated 06-07: 1.46%

Difference from Estimated 06-07 to Proposed 07-08: -1.36%

**Village of Willowbrook
Motor Fuel Tax Fund
Budget 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
	Motor Fuel Tax Fund					
	EXPENSES					
	Motor Fuel Tax-Pavement Marking					
	Contractual Services					
04-401-285	Pavement Marking	-	3,141	-	-	-
04-401-286	Pavement Marking	-	-	-	-	-
* TOTAL	Contractual Services	-	3,141	-	-	-
	Supplies & Materials					
04-401-325	Pavement Mark Paint	-	-	-	-	-
* TOTAL	Supplies & Materials	-	-	-	-	-
** TOTAL	Motor Fuel Tax-Pavement Marking	-	3,141	-	-	-
	Motor Fuel Tax-Road Signs					
	Supplies & Materials					
04-405-321	Traffic Signs	5,577	4,679	5,500	5,500	-
04-405-323	Traffic Sign Nuts & Bolts	62	-	-	-	-
* TOTAL	Supplies & Materials	5,639	4,679	5,500	5,500	-
** TOTAL	Motor Fuel Tax-Road Signs	5,639	4,679	5,500	5,500	-
	Motor Fuel Tax-Snow Removal					
	Contractual Services					
04-410-288	Snow Remove Contract	24,323	16,580	16,500	16,500	-
* TOTAL	Contractual Services	24,323	16,580	16,500	16,500	-
	Supplies & Materials					
04-410-371	Rock Salt	9,672	17,965	17,500	17,500	-
* TOTAL	Supplies & Materials	9,672	17,965	17,500	17,500	-
** TOTAL	Motor Fuel Tax-Snow Removal	33,994	34,545	34,000	34,000	-
	Motor Fuel Tax-Street Lighting					
	Contractual Services					
04-415-207	Energy - Street Lights	10,374	7,943	9,000	9,000	-

**Village of Willowbrook
Motor Fuel Tax Fund
Budget 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
04-415-223	Maintenance - Street Lights	8,043	7,928	8,000	8,000	-
* TOTAL	Contractual Services	18,416	15,871	17,000	17,000	-
** TOTAL	Motor Fuel Tax-Street Lighting	18,416	15,871	17,000	17,000	-
	Motor Fuel Tax-Traffic Signals Contractual Services					
04-420-221	Maintenance - Traffic Signals	-	875	1,700	1,700	-
* TOTAL	Contractual Services	-	875	1,700	1,700	-
** TOTAL	Motor Fuel Tax-Traffic Signals	-	875	1,700	1,700	-
	Motor Fuel Tax-Street Maintenance Supplies & Materials					
04-425-323	Aggregate Materials	3,817	1,074	4,700	4,700	-
04-425-325	Bitum Patch Material	142	-	500	500	-
* TOTAL	Supplies & Materials	3,959	1,074	5,200	5,200	-
** TOTAL	Motor Fuel Tax-Street Maintenance	3,959	1,074	5,200	5,200	-
	Motor Fuel Tax Capital Improvements Capital Improvements					
04-430-684	Street Maintenance Contract	196,982	168,171	207,000	190,421	290,000
* TOTAL	Capital Expenditures	196,982	168,171	207,000	190,421	290,000
** TOTAL	Motor Fuel Tax Capital Improvements	196,982	168,171	207,000	190,421	290,000
	Motor Fuel Tax Contingencies Contingencies					
04-439-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	Motor Fuel Tax Contingencies	-	-	-	-	-
**** TOTAL	Motor Fuel Tax Fund	258,991	228,356	270,400	253,821	290,000

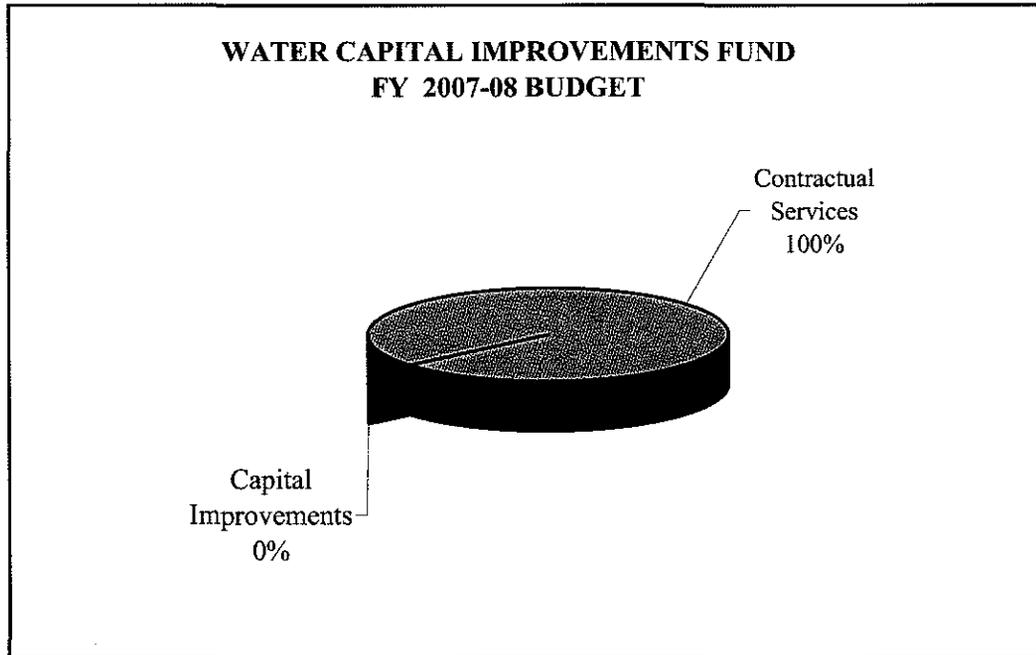
Difference from Budget 06-07 to Proposed 07-08: 7.25%

Difference from Budget 06-07 to Estimated 06-07: -6.13%

Difference from Estimated 06-07 to Proposed 07-08: 14.25%

**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	\$75,000
410	Interfund Transfers	\$0	\$0
440	Capital Improvements	<u>\$0</u>	<u>\$0</u>
Total		\$0	\$75,000



Water Capital Improvements Fund

The purpose of the water capital improvements fund is to set aside funds for capital improvements to the Village's water system. Revenues flowing into the fund come from the .20-cent rate reduction on the cost 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.

Water Capital Improvements Fund FY 07-08 Goals and Objectives

1. Prioritize previously identified areas of town not currently served by the Village water system and develop a plan to extend water mains to those areas not currently served. A total of \$75,000 has been budgeted for architect fees for a new Municipal Services Facility. Construction of the facility is not anticipated to take place in FY 2007-08.

Water Capital Improvements Fund FY 06-07 Goals and Accomplishments

1. The Thurlow Street and 64th Street water main extension project was completed.

**Village of Willowbrook
Water Capital Improvements Fund**

	Actual 04-05	Actual 05-06	Budget 06-07	Estimated 06-07	Proposed 07-08
Beg. Fund Bal	\$0	\$0	\$70,000	\$78,554	\$29,472
Revenues	\$0	\$78,554	\$84,100	\$84,100	740,450
Expenditures	\$0	\$0	150,000	133,182	75,000
Surplus (Deficit)	\$0	\$78,554	(\$65,900)	(\$49,082)	\$665,450
Ending Fund Bal	\$0	\$78,554	\$4,100	\$29,472	\$694,922

Water Capital Improvements Fund

	Actual 04-05	Actual 05-06	Budget 06-07	Estimated 06-07	Proposed 07-08
Beg. Fund Bal	\$0	\$0	\$70,000	\$78,554	\$29,472
Revenues	\$0	\$78,554	\$84,100	\$84,100	\$740,450
Operating Expense	\$0	\$0	20,000	\$0	-
Operating Surplus	\$0	\$78,554	\$64,100	\$84,100	\$740,450
Capital Budget	\$0	\$0	130,000	133,182	75,000
Net Surplus	\$0	\$78,554	(\$65,900)	(\$49,082)	\$665,450
Ending Fund Bal	\$0	\$78,554	\$4,100	\$29,472	\$694,922

**Village of Willowbrook
Water Capital Improvements Fund
Revenue Budget 2007-2008**

NUMBER NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
	Water Capital Improvements Fund					
	REVENUES					
	Operating Revenues					
09-310-605	Transfer From Water Fund	-	78,294	81,600	81,600	163,200
09-310-606	DWC Rebate	-	-	-	-	572,250
09-310-920	Developer Contributions	-	-	-	-	-
	Operating Revenues	-	78,294	81,600	81,600	735,450
	Non-Operating Revenue					
09-320-108	Interest Income	-	260	2,500	2,500	5,000
09-320-109	Changes In Market Value					
* TOTAL	Non-Operating Revenue		260	2,500	2,500	5,000
*** TOTAL	Water Capital Improvements Fund		78,554	84,100	84,100	740,450

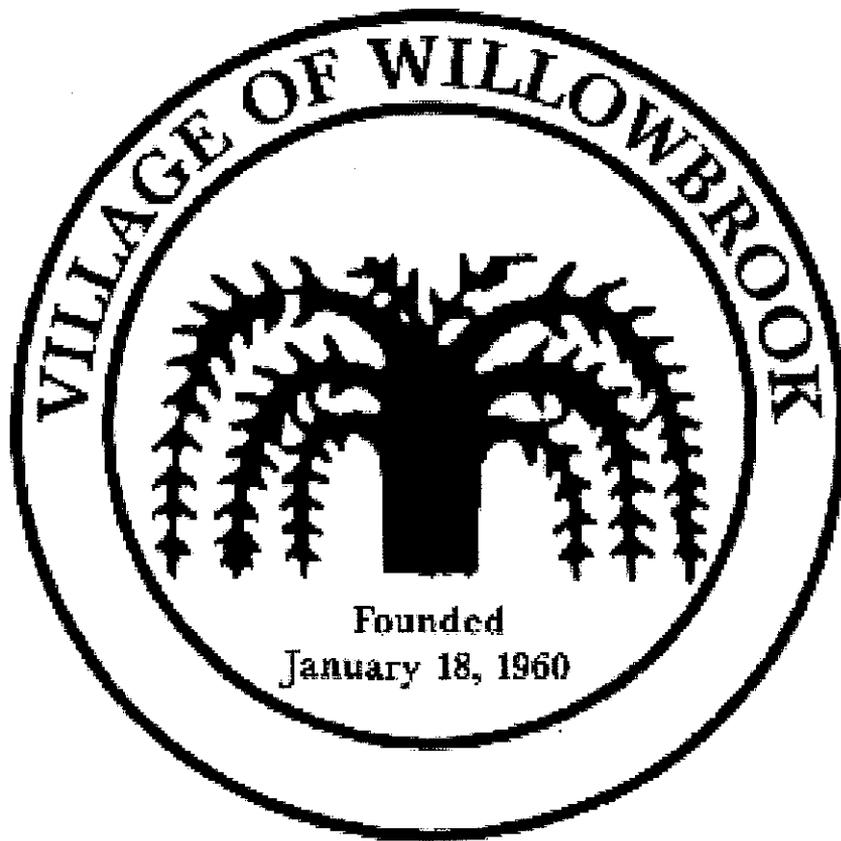
Difference from Budget 06-07 to Proposed 07-08: 780.44%

Difference from Budget 06-07 to Estimated 06-07: 0.00%

Difference from Estimated 06-07 to Proposed 07-08: 780.44%

**Village of Willowbrook
Water Capital Improvements Fund
Budget 2007-2008**

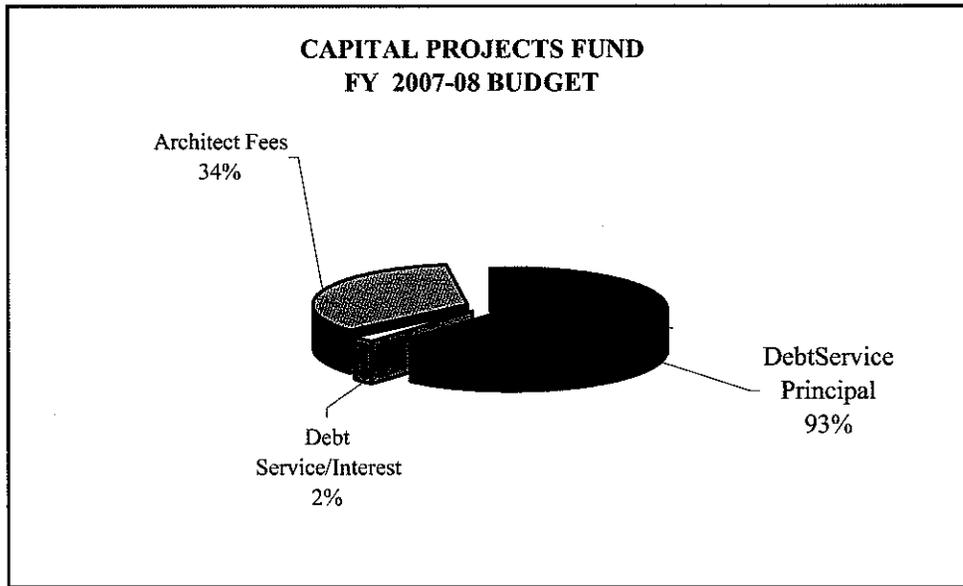
ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
	Water Capital Improv Fund-Contractual Services					
	Contractual Services					
09-405-245	Fees - Village Attorney	-	-	5,000	-	-
09-405-246	Fees - Engineering	-	-	15,000	-	-
09-405-247	Architectural Fees	-	-	-	-	75,000
* TOTAL	Contractual Services	-	-	20,000	-	75,000
** TOTAL	Water Capital Improv Fund-Contractual Services	-	-	20,000	-	75,000
	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	133,182	-
* TOTAL	Capital Expenditures	-	-	130,000	133,182	-
** TOTAL	Water Capital Improvements Fund	-	-	150,000	133,182	75,000
	Difference from Budget 06-07 to Proposed 07-08:					-50.00%
	Difference from Budget 06-07 to Estimated 06-07:					-11.21%
	Difference from Estimated 06-07 to Proposed 07-08:					-43.69%



**Village of Willowbrook
Capital Projects Fund**

Program	Description	FY 2006-07 <u>Budget</u>	FY 2007-08 <u>Budget</u>
540	Architect Fees	\$0	\$75,000
550	Debt Service/Principal	\$135,000	\$141,000
550	Debt Service/Interest	<u>\$10,494</u>	<u>\$5,361</u>
Total		\$145,494	\$221,361

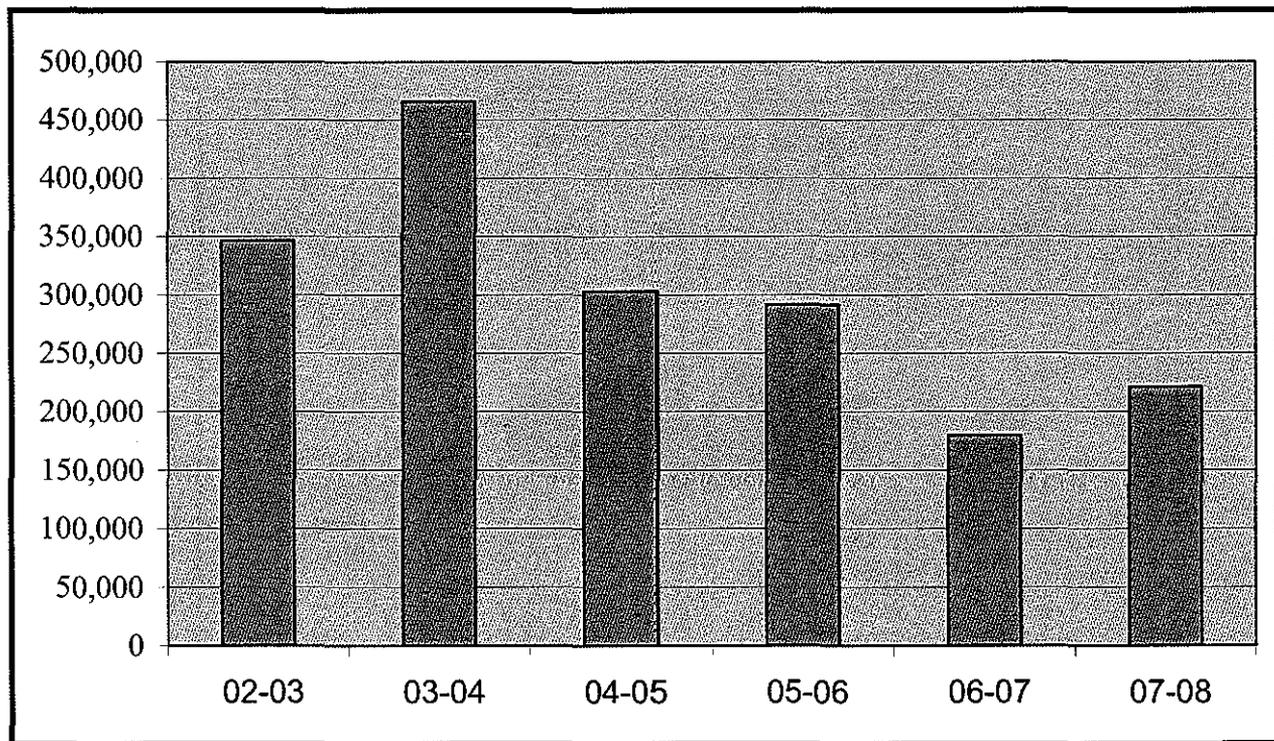
Percent Difference 52.14%



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 2006-07 and 2007-08 are for debt service payments for the land purchased on Willowbrook Centre Parkway. The only other project in FY 2007-08 is \$75,000 for architect fees for a new public services/water facility. 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 2007-2008 Highlights

- Make the final debt service payments for the 3.5-acre land parcel on Willowbrook Centre parkway.
- Complete an architectural plan for a new public services/ water facility

Fiscal Year 2006-07 Goals and Accomplishments

- 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 04-05	Actual 05-06	Budget 06-07	Estimated 06-07	Proposed 07-08
Beg. Fund Bal	\$247,976	\$180,143	\$28,655	\$181,268	\$230,144
Revenues	235,459	392,817	124,000	228,493	83,000
Expenditures	303,292	391,692	145,494	179,617	221,361
Surplus (Deficit)	(\$67,833)	\$1,126	(\$21,494)	\$48,876	(\$138,361)
Ending Fund Bal	\$180,143	\$181,268	\$7,161	\$230,144	\$91,783

Capital Projects Fund

	Actual 04-05	Actual 05-06	Budget 06-07	Estimated 06-07	Proposed 07-08
Beg. Fund Bal	\$247,976	\$180,143	\$28,655	\$181,268	\$230,144
Revenues	235,459	392,817	124,000	228,493	83,000
Operating Expense	\$0	\$0	\$0	\$0	\$0
Operating Surplus	\$235,459	\$392,817	\$124,000	\$228,493	\$83,000
Capital Budget	303,292	391,692	145,494	179,617	221,361
Net Surplus	(\$67,833)	\$1,126	(\$21,494)	\$48,876	(\$138,361)
Ending Fund Bal	\$180,143	\$181,268	\$7,161	\$230,144	\$91,783

**Village of Willowbrook
Capital Projects Fund
Revenue Budget 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
	Capital Projects Fund					
	REVENUES					
	Operating Revenues					
10-310-605	Transfer From Water Fund	-	-	-	-	-
10-310-606	Transfer From General Fund	75,500	75,500	120,000	120,000	75,000
10-310-610	Grants	-	-	-	-	-
10-310-611	Grants - 75Th Street	36,991	59,803	-	100,493	-
10-310-612	Reim - Other	-	233,446	-	-	-
10-310-920	Developer Contributions	115,725	6,780	-	-	-
* TOTAL	Operating Revenues	<u>228,216</u>	<u>375,529</u>	<u>120,000</u>	<u>220,493</u>	<u>75,000</u>
	Non-Operating Revenue					
10-320-108	Interest Income	3,955	5,364	4,000	8,000	8,000
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	3,289	11,924	-	-	-
* TOTAL	Non-Operating Revenue	<u>7,243</u>	<u>17,288</u>	<u>4,000</u>	<u>8,000</u>	<u>8,000</u>
*** TOTAL	Capital Projects Fund Revenue	<u><u>235,459</u></u>	<u><u>392,817</u></u>	<u><u>124,000</u></u>	<u><u>228,493</u></u>	<u><u>83,000</u></u>

Difference from Budget 06-07 to Proposed 07-08: -33.06%

Difference from Budget 06-07 to Estimated 06-07: 84.27%

Difference from Estimated 06-07 to Proposed 07-08: -63.68%

**Village of Willowbrook
Capital Projects Fund
Budget 2007-2008**

ACCOUNT NUMBER	General Corporate Fund	FY 04-05 ACTUAL	FY 05-06 ACTUAL	PROPOSED BUDGET	FY 06-07 ESTIMATED ACTUAL	FY 07-08 PROPOSED BUDGET
	Capital Projects Fund					
	EXPENSES					
	Expenditures					
10-430-401	Transfer To General Fund	-	-	-	5,300	-
10-430-402	Transfer To Water Fund	-	-	-	-	-
10-430-501	Drainage Improvements	-	-	-	-	-
10-430-510	Water Main Extensions	-	-	-	-	-
10-540-410	Clarendon Hills Rd Sidewalks	-	-	-	-	-
10-540-412	Midway Drive Sidewalks	-	-	-	-	-
10-540-413	Eleanor Street Sidewalks	-	-	-	-	-
10-540-414	59th Street Sidewalks	-	185,413	-	-	-
10-540-420	Adams Street Sidewalks	-	-	-	-	-
10-540-422	Borse Community Park Improvements	-	-	-	-	-
10-540-423	Traffic Signal-Plainfield & Garfield Road	40,559	-	-	-	-
10-540-408	Architect Fees	1,943	-	-	-	75,000
10-545-409	Land Acquisition	-	-	-	-	-
10-545-410	Lane Court Bridge Project	-	-	-	-	-
10-545-411	75Th Street Extension	36,991	59,803	-	28,823	-
10-545-412	Ridgemoor Park Drainage Imp.	-	-	-	-	-
10-545-413	Midway Drive/Quincy Target	41,962	-	-	-	-
10-550-401	Debt Service/Principal	126,000	131,000	135,000	135,000	141,000
10-550-402	Debt Service/Interest	20,334	15,475	10,494	10,494	5,361
10-550-403	Reimbursement Developer Contributions	35,503	-	-	-	-
*** TOTAL	Capital Projects Fund	303,292	391,692	145,494	179,617	221,361
	Difference from Budget 06-07 to Proposed 07-08:		52.14%			
	Difference from Budget 06-07 to Estimated 06-07:		23.45%			
	Difference from Estimated 06-07 to Proposed 07-08:		23.24%			

VILLAGE OF WILLOWBROOK CAPITAL IMPROVEMENTS BUDGET

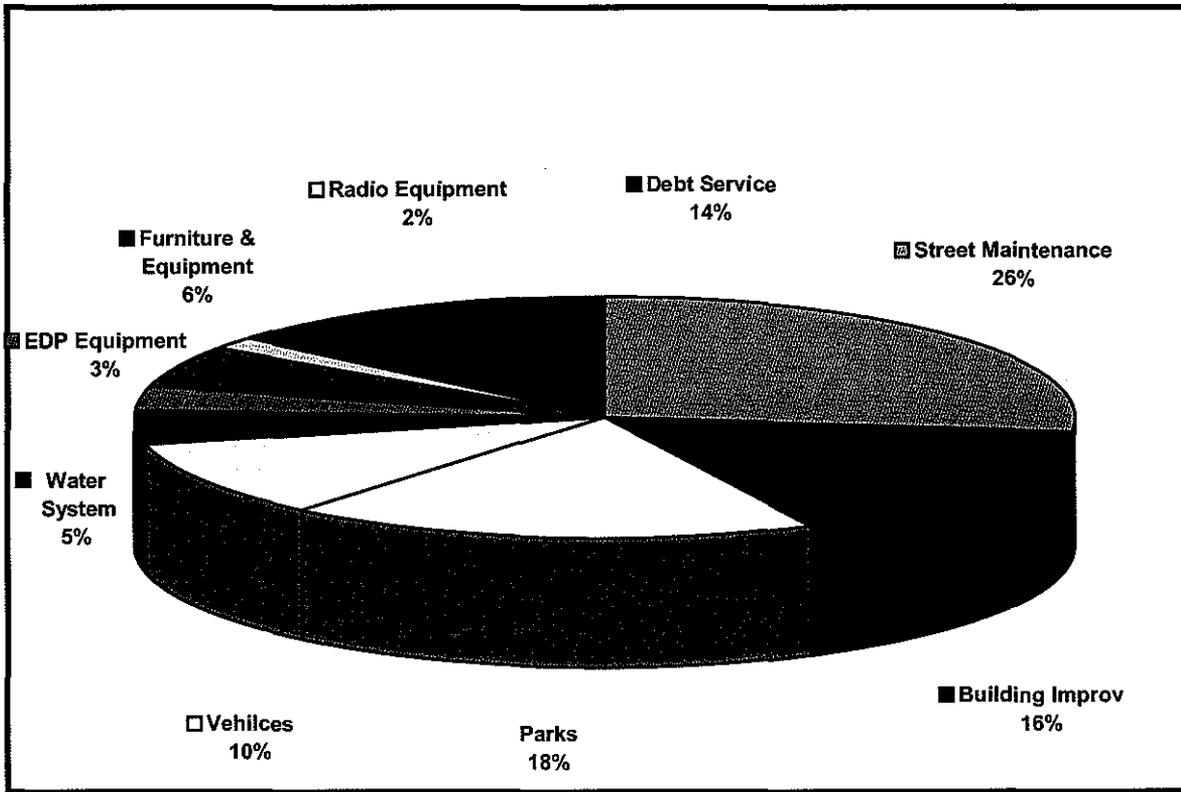
THE PROCESS

Annually, the Village prepares a five-year long-range plan that encompasses both the operating and capital needs of all Village Departments. In conjunction with the Long-Range plan a Capital Improvement Replacement Plan is prepared. The items contained in this document will be funded by operating revenues from the general fund, motor fuel tax fund, and the water fund. Categories include such items as building improvements, furniture & office equipment, vehicles and EDP equipment. See pages 166-174 for a copy of the FY 2007-08 plan.

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

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

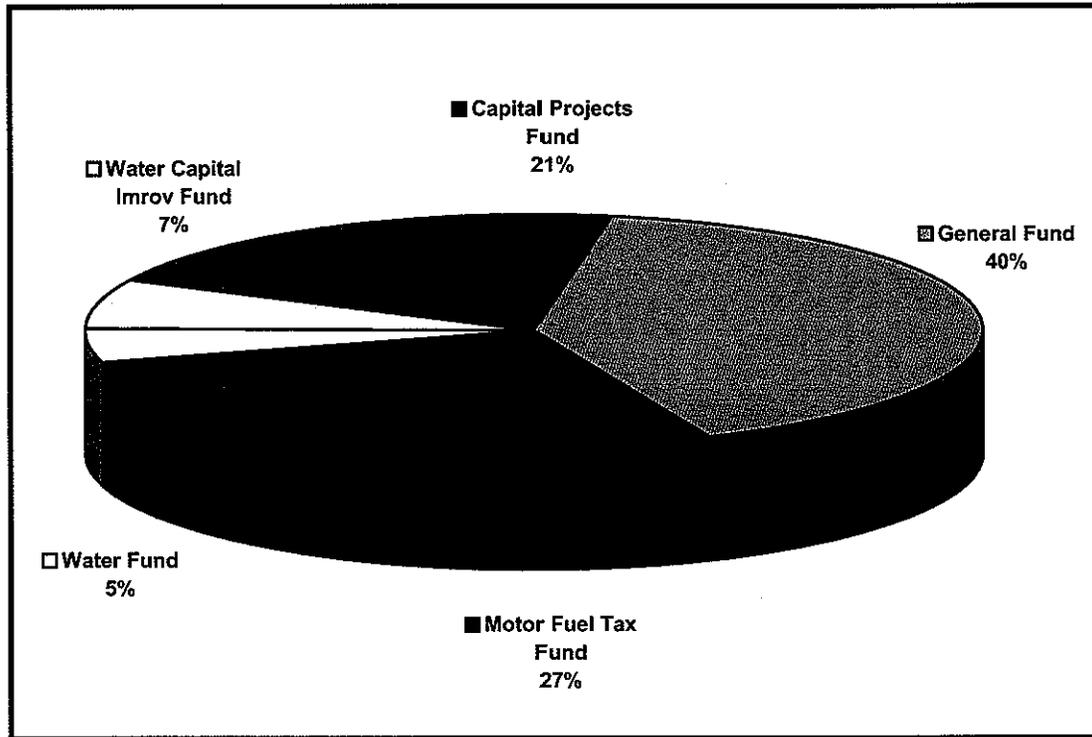
FISCAL YEAR 2007-08 CAPITAL EXPENDITURES BY TYPE
\$1,074,589



CAPITAL EXPENDITURES

<u>FUND</u>	<u>DOLLAR AMOUNT</u>	<u>PERCENT</u>
STREET MAINTENANCE	\$290,000	26%
BUILDING IMPROVEMENTS	\$168,500	16%
PARK IMPROVEMENTS	\$199,525	18%
VEHICLES	\$107,690	10%
WATER DIST. SYSTEM	49,000	5%
EDP EQUIPMENT	\$36,530	3%
FURNITURE & EQUIPMENT	\$60,475	6%
RADIO EQUIPMENT	\$13,210	2%
DEBT SERVICE	\$146,361	14%
TOTAL	\$1,074,589	100%

FISCAL YEAR 2007-08 FUNDING FOR CAPITAL EXPENDITURES
\$1,074,589



<u>FUND</u>	<u>DOLLAR AMOUNT</u>	<u>PERCENT</u>
BUILDING IMPROVEMENTS	\$18,500	
PARK IMPROVEMENTS	\$199,525	
EDP EQUIPMENT	\$34,961	
FURNITURE & EQUIPMENT	\$60,475	
RADIO EQUIPMENT	\$16,508	
VEHICLES	\$107,690	
GENERAL FUND	\$437,659	40%
MOTOR FUEL TAX FUND	\$290,000	27%
EDP EQUIPMENT \	\$1,569	
WATER DIST. SYSTEM	\$49,000	
WATER FUND	\$50,569	5%
WATER CAP IMPROV FUND	\$75,000	7%
CAPITAL PROJECTS FUND		
	\$221,361	21%
TOTAL	\$1,074,589	100%

**Village of Willowbrook
Capital Improvement Expenditures**

<u>NUMBER</u>	<u>General Corporate Fund</u> General Corporate Fund	<u>FY 04-05</u>	<u>FY 05-06</u>	<u>PROPOSED</u>	<u>FY 06-07</u>	<u>FY 07-08</u>
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>PROPOSED</u>
					<u>ACTUAL</u>	<u>BUDGET</u>
Administration-Capital Improvement						
01-445-602	Building Improvements	10,000	7,996	10,000	10,000	18,500
01-445-611	Furniture & Office Equipment	-	750	30,000	30,000	6,300
01-445-641	E D P Equipment	1,967	1,381	6,000	6,000	15,510
* TOTAL	Capital Expenditures	11,967	10,127	46,000	46,000	40,310
Police-Capital Improvements						
01-485-611	Furniture & Office Equipment	-	1,094	28,300	28,300	29,175
01-485-622	Radio Equipment	1,420	13,045	13,210	13,210	16,508
01-485-625	New Vehicles	20,017	30,912	80,000	121,000	107,690
01-485-641	EDP New Equipment	1,611	15,595	4,500	4,500	17,359
01-485-642	Copy Machine	-	-	-	-	25,000
* TOTAL	Capital Expenditures	23,048	60,646	126,010	167,010	195,732
Public Works-Capital Improvements						
01-545-625	Vehicles - New & Other	21,447	9,418	77,500	77,500	-
01-545-626	Equipment - Loader	-	-	-	-	-
01-545-641	EDP Equipment	159	1,361	-	-	1,046
01-545-642	Furniture & Office Equipment	-	-	-	-	-
01-545-684	Street Maintenance Contract	29,295	78,775	-	-	-
01-545-685	Street Improvements	-	-	-	-	-
* TOTAL	Capital Expenditures	50,901	89,553	77,500	77,500	1,046
Community Dev Capital Improvements						
01-570-611	Furniture & Office Equipment	-	3,130	-	-	-
01-570-625	Vehicles - New & Other	-	-	-	-	-
01-570-641	EDP New Equipment	-	511	-	-	1,046
* TOTAL	Capital Expenditures	-	3,642	-	-	1,046
Parks & Recreation Capital Improvements						
01-645-695	Park Improvements-Neighborhood Parks	5,990	-	15,000	16,925	38,800
01-645-696	Community Park Development	25,500	25,500	120,000	19,275	160,725
* TOTAL	Capital Expenditures	31,490	25,500	135,000	36,200	199,525
**TOTAL	General Corporate Fund	117,406	189,467	384,510	326,710	437,659

Water Fund

Water Fund-Capital Improvements						
02-440-626	Vehicles - New & Other	-	-	77,500	77,500	-
02-440-643	Painting - Tank Washing	-	-	11,000	11,000	3,000
02-440-692	Pressure Adjusting Station-PUMP REP	10,000	-	-	-	-
02-440-694	Distribution System Replacement	9,918	9,250	50,000	50,000	46,000
02-440-695	EDP	-	-	-	-	1,569
02-440-696	Water Main Extension	-	-	-	-	-
* TOTAL	Water Fund	19,918	9,250	138,500	138,500	50,569

**Village of Willowbrook
Capital Improvement Expenditures**

<u>NUMBER</u>	<u>General Corporate Fund</u>	<u>FY 04-05</u> <u>ACTUAL</u>	<u>FY 05-06</u> <u>ACTUAL</u>	<u>PROPOSED</u> <u>BUDGET</u>	<u>FY 06-07</u> <u>ESTIMATED</u> <u>ACTUAL</u>	<u>FY 07-08</u> <u>PROPOSED</u> <u>BUDGET</u>
<hr/>						
** TOTAL	Hotel/Motel Tax Fund	-	-	-	-	-
<hr/>						
Motor Fuel Tax Fund						
04-430-684	Street Maintenance Contract	196,982	168,171	207,000	190,421	290,000
** TOTAL	Motor Fuel Tax Fund	196,982	168,171	207,000	190,421	290,000
<hr/>						
Water Capital Improvements Fund						
09-405-247	Architectural Fees	-	-	-	-	75,000
09-440-600	Water System Improvements	-	-	-	-	-
09-440-601	Water Main Extensions	-	-	130,000	133,182	-
* TOTAL	Water Capital Improvements Fund	-	-	130,000	133,182	75,000
<hr/>						
Capital Projects Fund						
10-430-401	Transfer To General Fund	-	-	-	5,300	-
10-540-414	59th Street Sidewalks	-	185,413	-	-	-
10-540-423	Traffic Signal-Plainfield & Garfield Road	40,559	-	-	-	-
10-540-408	Architect Fees	1,943	-	-	-	75,000
10-545-411	75Th Street Extension	36,991	59,803	-	28,823	-
10-545-413	Midway Drive/Quincy Target	41,962	-	-	-	-
10-550-401	Debt Service/Principal	126,000	131,000	135,000	135,000	141,000
10-550-402	Debt Service/Interest	20,334	15,475	10,494	10,494	5,361
10-550-403	Reimbursement Developer Contributions	35,503	-	-	-	-
* TOTAL	Capital Projects Fund	303,292	391,692	145,494	179,617	221,361
TOTAL		637,598	758,580	1,005,504	968,430	1,074,589

CAPITAL IMPROVEMENTS - DESCRIPTIONS AND IMPACTS ON OPERATING BUDGET

The FY 2007-08 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 following is a description of the FY 2007-08 Capital Expenditures and the impact to the operating budget.

Administration Department

Building Improvements 01-445-602 \$18,500

- A total of \$6,845 has been included for the replacement of one HVAC system 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. All review and maintenance work on the HVAC system is contracted out.
- A total of \$6,655 is budgeted for seal coating of the Village Hall parking lot. The work will be supervised by the public services department and will not have an impact on the operating budget.
- A total of \$5,000 has been budgeted for painting of the inside of the Village Hall. This project will be completed by Village staff in the normal course of business.

Furniture & Office Equipment 01-445-611 \$6,300

A total of \$6,300 has been budgeted for new office furniture for the Village Planner and a new office chair for the Village Administrator.

EDP Equipment 01-445-641 \$15,510

- One replacement server has been budgeted for a total of \$10,000. 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.
- The Village will be leasing all desktop computers. For administration the cost to lease ten computers is \$5,510. The impact on the operating budget is the install costs for the new computers of approximately \$80 per computer for a total of \$800. The lease program should increase efficiencies as all computers will have the same operating system and software platforms.

Police Department

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

- A total of \$7,580 has been budgeted for 4 AED defibrillators that will be installed in patrol vehicles. The installation of defibrillators in police vehicles is being phased in over a three-year period. FY 2007-08 is the second of the three year phase in period.
- The remaining \$20,720 is for furniture in the patrol, storage and interview rooms. There is no impact on the operating budget.

Radio Equipment 01-485-622 \$16,508

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 \$107,690

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

EDP Equipment 01-485-641 \$17,359

- One replacement server has been budgeted for a total of \$10,000. This includes the hardware and required software. The impact on the operating budget is the install costs for the new server of approximately \$500.
- The remaining \$7,359 is the lease cost for thirteen computers. The impact on the operating budget is the install costs for the new computers of approximately \$1,040. There should be an increase in efficiencies based on the increased processing power of the new PC's.

Copy Machine 01-485-642 \$25,000

A total of \$25,000 has been budgeted for a new copy machine. This purchase has no impact on the operating budget.

Public Services Department

EDP Equipment 01-545-641 \$1,046

A total of \$1,046 has been budgeted for the lease of two computers. The impact on the operating budget is the install costs for the new computer of approximately \$160.

Community Development Department

EDP Equipment 01-750-641 \$1,046

A total of \$1,046 has been budgeted for the lease of two computers. The impact on the operating budget is the install costs for the new computer of approximately \$160.

Parks and Recreation Department

Neighborhood Park Improvements \$38,800 01-645-695

- A total of \$10,000 has been budgeted for the installation of rip rap at Willow Pond. There should not be any significant costs that will impact the operating budget.
- A total of \$15,000 has been budgeted for the purchase and installation of a tot lot playground. There should not be any significant costs that will impact the operating budget.
- The remaining \$13,800 is for general park improvements. These improvements will mainly be completed by the Village's public works staff during normal working hours. As a result there should not be an impact on the operating budget.

Community Park Development \$160,725 01-645-696

The Village is planning to build a new toilet facility/concession stand and storage facility at the Village's Community Park. This project was deferred from the prior year. 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

Water Towers 02-440-643 \$3,000

A total of \$3,000 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 \$46,000

An amount of \$46,000 was budgeted for hydrant replacement program. The old fire hydrants are obsolete and replacement parts are getting difficult to find. This is the second year of a five-year replacement program. Over time there should be a savings in maintenance costs.

EDP Equipment 02-440-695 \$1,569

A total of \$1,569 has been budgeted for the lease of three computers. The impact on the operating budget is the install costs for the new computers of approximately \$240.

Motor Fuel Tax Fund

Street Maintenance Contract 04-430-684 \$290,000

The Village conducts a yearly Street Maintenance Program using revenue from the Motor Fuel Tax Fund. Included in the Street Maintenance Program are road overlay and base repair, road crack filling, and sidewalk/curb/gutter replacement. The specific areas included in the annual program are based upon the 15-year MFT plan that has been developed by Village staff. This 15-year plan is updated annually and presented to the Public Services Committee and the Village Board for review. Estimates for the FY 2007-08 Street Maintenance Program total \$290,000.

Capital Projects Fund

A total of \$75,000 has been budgeted for architectural fees for a new public services/water facility. It is anticipated construction of the facility will take place in the next fiscal year. The other expenditures are the final debt service payments for a 3.5-acre of land tract.

Water Capital Improvements Fund

A total of \$75,000 was budgeted for architectural fees for a new public services/water facility. It is anticipated construction of the facility will take place in the next fiscal year. Village. The architectural fees have been split between the capital projects fund and water capital improvements fund.

Summary

The capital projects in the FY 2007-08 do not require additional personnel. There will be an increase in cleaning and maintenance costs for the new facility at Community Park that will be contracted out.

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

For several years the capital spending has been scaled back for basic replacement items. In FY 2007-08 increased spending on new equipment, technology and the facility to be built in Community Park are evidence of the improved financial condition of the Village.

Village of Willowbrook Capital Improvement Plan

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

ADMINISTRATION							
EDP							
Computers 01-445-641							
Receptionist - Jackie	2007	\$523	\$523	\$523	\$523	\$523	
Executive Secretary - Mary	2007	\$523	\$523	\$523	\$523	\$523	
Village Administrator - Phil	2007	\$523	\$523	\$523	\$523	\$523	
Administrative Intern - Jake	2007	\$523	\$523	\$523	\$523	\$523	
Finance Secretary - Janet	2007	\$523	\$523	\$523	\$523	\$523	
Director of Finance - Sue	2007	\$523	\$523	\$523	\$523	\$523	
Supr. Of Parks - Wally	2007	\$523	\$523	\$523	\$523	\$523	
Planner - Sara	2007	\$663	\$663	\$663	\$663	\$663	
General Administrative (notebook)	2007	\$663	\$663	\$663	\$663	\$663	
Parks and Rec Supervisor -George	2007	\$523	\$523	\$523	\$523	\$523	
File Server 01-445-641	2007	\$10,000					
COMPUTER SUBTOTAL		\$15,510	\$5,510	\$5,510	\$5,510	\$5,510	\$37,550
Technology							
Copier 01-445-611	2002			\$25,000			
Keypad System 01-445-611			\$0			\$5,000	
Telephones 01-445-611	2006				\$0		
Fax Machine 01-445-611	2001	\$700					
GIS						\$0	
Document Imaging					\$50,000		
Community Access Computer	2005						
TECHNOLOGY SUBTOTAL		\$700	\$0	\$25,000	\$50,000	\$5,000	\$80,700
ADMINISTRATIVE EDP TOTAL		\$16,210	\$5,510	\$30,510	\$55,510	\$10,510	\$118,250
Furniture							
Planner 01-445-611	2007	\$5,000					
Administaror	2007	\$600					
FURNITURE SUBTOTAL		\$5,600	\$0	\$0	\$0	\$0	\$5,600
Vehicles							
Administrator's Vehicle (#76) (6 Year Replacement)	2002		\$25,000				
01-445-625							
VEHICLE SUBTOTAL		\$0	\$25,000	\$0	\$0	\$0	\$25,000
Other							
HVAC Replacement 01-445-602	2006	\$6,845	\$8,000				

	Year Purchased	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	Totals
Village Hall Seal Coating	2007	\$6,655					
Village Hall Painting		\$5,000					
Village Hall General Building Improv 01-645-611				\$10,000	\$10,000	\$10,000	
OTHER SUBTOTAL		\$18,500	\$8,000	\$10,000	\$10,000	\$10,000	\$56,500
ADMINISTRATION TOTAL		\$40,610	\$38,510	\$40,510	\$65,510	\$20,510	\$205,350

POLICE DEPARTMENT

Equipment - AED 01-485-611							
Squad 51	2006						
Squad 52	2006						
Squad 53	2006						
Squad 54	2006						
Squad 55	2006						
Squad 56		\$1,895					
Squad 57		\$1,895					
Squad 58		\$1,895					
Squad 59		\$1,895					
Squad 66			\$1,967				
Front Office							
Lock-up							
Village Hall							
EQUIPMENT - AED SUBTOTAL		\$7,580	\$1,967	\$0	\$0	\$0	\$9,547

Car Radios 01-485-622							
50	1997					\$4,326	
51	1997		\$3,962				
52	2005						
53	2006						
54	2006						
55	1997	\$3,847					
56	1997	\$3,847					
57	1997			\$4,081			
58	2005						
59	1997		\$3,962				
60	2005						
61	1997			\$4,081			
62	1997		\$3,962				
63	2006						
64	1997		\$3,962				
65	2006						
66 K-9	2006						

	Year Purchased	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	Totals
CAR RADIO SUBTOTAL		\$7,694	\$15,848	\$8,162	\$0	\$4,326	\$36,030
EDP							
<u>Computers 01-485-641</u>							
General Office (535) - Cindy	2006				\$523	\$523	
General Office (536)	2007	\$523	\$523	\$523	\$523	\$523	
General Office (537)	2007	\$523	\$523	\$523	\$523	\$523	
General Office (538)	2007	\$523	\$523	\$523	\$523	\$523	
Chief	2007	\$523	\$523	\$523	\$523	\$523	
Ops (notebook)	2007	\$663	\$663	\$663	\$663	\$663	
Admin	2007	\$523	\$523	\$523	\$523	\$523	
Det1 (notebook)	2007	\$663	\$663	\$663	\$663	\$663	
Det2 (notebook)	2007	\$663	\$663	\$663	\$663	\$663	
Cmdr Det (notebook)	2007	\$663	\$663	\$663	\$663	\$663	
Lockup	2007	\$523	\$523	\$523	\$523	\$523	
Patrol1	2007	\$523	\$523	\$523	\$523	\$523	
Patrol2	2007	\$523	\$523	\$523	\$523	\$523	
Patrol3	2007	\$523	\$523	\$523	\$523	\$523	
Commander Office	2006				\$523	\$523	
COMPUTER SUBTOTAL		\$7,359	\$7,359	\$7,359	\$8,405	\$8,405	\$38,887
<u>Printers</u>							
General Office (535)dm							
General Office (535)	2003		\$1,000				
General Office (536)	2003		\$1,000				
General Office (537)	2003		\$1,000				
General Office (538)	2006						
Det1	2006						
Cmdr	2002						
Lockup	2005			\$500			
Patrol1	2002		\$1,000				
Color Laser	2002						
PRINTER SUBTOTAL		\$0	\$4,000	\$500	\$0	\$0	\$4,500
<u>Servers & Gateways</u>							
Network	2003	\$10,000					
SWCD	2003						
CJIS	2003						
SERVERS & GATEWAYS SUBTOTAL		\$10,000	\$0	\$0	\$0	\$0	\$10,000
<u>Other Hardware</u>							
Routers							

	Year Purchased	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	Totals
Modems							
OTHER HARDWARE SUBTOTAL		\$0	\$0	\$0	\$0	\$0	\$0
<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						
SOFTWARE SUBTOTAL		\$0	\$0	\$0	\$0	\$0	\$0
TOTAL FDE COSTS		\$32,693	\$29,174	\$16,021	\$8,405	\$12,741	\$98,964
<u>Equipment - Administrative</u>							
<u>General Office</u>							
AV Monitors	99 (rebuilt 2003)						
Keypad System	1990					\$10,000	
Card Reader System	1990					\$15,000	
Fax Machine (4YR LC) 01-485-611	2003	\$725					
Copier 01-485-642	2000	\$24,800					
Copier Storage Area	1990	\$200					
Base Radios 01-485-622	2006						
Typewriter	2001						
<u>Chief</u>							
Fax Machine 01-485-611	2005					\$500	
<u>Patrol</u>							
Typewriter	2003						
<u>Lock Up</u>							
Video Camera	1990						
<u>Parking Lot</u>							
Video Camera	99 (rebuilt 2003)						
Bicycle1 01-485-625	2000						
Bicycle2 01-485-625	2000		\$1,297				
Bicycle3 01-485-625	2003			\$1,336			
Crowd Control Launcher	2003						
Internal/External Video/Audio Monitoring System With Recording Capability			\$15,000		\$30,000		
TOTAL ADMIN. EQUIPMENT COSTS		\$25,725	\$16,297	\$1,336	\$30,000	\$25,500	\$98,858

Furniture	Year	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	Totals
	Purchased						
General Office	2003						
Chief 01-485-611	2005						
Ops/Admin.	Various						
Detectives	2000						
Lunch Room	Various						
Interview 1 01-485-611	2005	\$3,855					
Interview 2 01-451-405	2005						
Cmdr. Office	1999						
Lock Up 01-485-611	1990		\$2,000				
Evidence	1990		relam floors			\$20,000	
		SPACE EFFICIENT SHELVING					
Patrol 01-485-611	1999		\$6,000				
Locker Room1	1990	\$7,975				\$20,000	
Locker Room2	1990					\$20,000	
Storage Room	1990	\$16,585					
TOTAL FURNITURE COSTS		\$28,415	\$8,000	\$0	\$0	\$60,000	\$96,415
Portable Radios 01-485-622							
500	2000					\$3,000	
501	2006					\$3,000	
502	2006					\$3,000	
503	2006					\$3,000	
504	2004					\$3,000	
505	2005					\$3,000	
506	2005					\$3,000	
507	2006					\$3,000	
510	1995					\$3,000	
511	2005					\$3,000	
512	2006					\$3,000	
513	2006					\$3,000	
514	2006					\$3,000	
515	2006					\$3,000	
516	2006					\$3,000	
517	2006					\$3,000	
518	2006					\$3,000	
519	1997	\$1,469					
520	2006						
521	1998	\$1,469					
522	2006						

	Year Purchased	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	Totals
523	1999	\$1,469					
524	1999	\$1,469					
525	1999	\$1,469					
526	2006						
527	2000						
528	2006						
530	2006						
spare	2000	\$1,469					
PORTABLE RADIOS SUBTOTAL		\$8,814	\$0	\$0	\$0	\$48,000	\$56,814
VEHICLES 01-485-625							
Chief (#50) (6 Year Replacement) 2002	02/03		\$32,131				
Patrol (#51) (4 Year Replacement) 2004	04/05		\$32,131				
Patrol (#52) (4 Year Replacement) 2006	06/07			\$33,095			
Patrol (#53) (4 Year Replacement) 2006	06/07				\$34,087		
Patrol (#54) (4 Year Replacement) 2002	02/03	\$41,378				\$50,523	
Patrol (#55) (4 Year Replacement) 2004	03/04	\$31,196				\$42,139	
Patrol (#56) (4 Year Replacement) 2003	04/05	\$35,116				\$42,095	
Patrol (#57) (4 Year Replacement) 2005	05/06			\$33,095			
Patrol (#58) (4 Year Replacement) 2006	06/07				\$34,087		
Patrol (#59) (4 Year Replacement) 2004	04/05		\$32,131				
Deputy Chief (#60) (6 Year Replacement) 2005	05/06					\$42,139	
Detective (#61) (6 Year Replacement) 2006	06/07						
Deputy Chief (#62) (6 Year Replacement) 2003	03/04			\$33,095			
Detective (#63) (6 Year Replacement) 2006	06/07						
Detective Comdr. (#64) (6 Year Replacement) 2002	Siezed		\$32,131				
Court Car (#65) DO NOT REPLACE	03/04						
K-9 (#66) 2005	Donated		\$6,000		\$34,087		
DEA Task Force (#67) 2002	02/03						
VEHICLE SUBTOTAL		\$107,690	\$134,524	\$99,285	\$102,261	\$176,896	\$620,656
VIDEO CAMERA 01-485-611							
50							
51	2003						
52	2006						
53	2000						
54	2005						
55 (included in new car price)	2006						
56 (included in new car price)	1996						
57	2005						
58	2006						
59	2005						
60							

	Year Purchased	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	Totals
61							
62							
63							
64							
65							
66							
67		\$4,245					
VIDEO CAMERA TOTAL		\$4,245	\$0	\$0	\$0	\$0	\$4,245
POLICE DEPARTMENT TOTAL		\$207,522	\$187,095	\$116,642	\$140,666	\$32,177	\$975,952

MUNICIPAL SERVICES

Vehicles							
2002 Chevy 1/2 Ton (new hire) 5 Year Replacement	2002		\$15,000				
2006 Ford F-350 (#71) Jim (5 Year Replac)	2006					\$15,000	
2006 Ford Explorer (#75) - Tim (6 Year Replacement)	2006					\$15,000	
2005 Building Inspector (6 Year Replac)	2005					\$27,500	
2004 Ford F250 (#72) Don (5 Year Replacement)	2004			\$15,000			
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	
2006 Int'l Pickup 7400 4x2 (#73) (12 Year Replacement)	2006						
VEHICLE SUBTOTAL		\$0	\$15,000	\$15,000	\$0	\$107,500	\$137,500
COMPUTERS							
Director Of Municipal Services - Tim (01-545-641)	2007	\$523	\$523	\$523	\$523	\$523	
Foreman - Don (01-545-641)	2007	\$523	\$523	\$523	\$523	\$523	
Chief Building Inspector - Roy (01-570-641)	2007	\$523	\$523	\$523	\$523	\$523	
Municipal Services Secretary - Joanne (01-570-641)	2007	\$523	\$523	\$523	\$523	\$523	
COMPUTER SUBTOTAL		\$2,092	\$2,092	\$2,092	\$2,092	\$2,092	\$10,460
Equipment/Services							
Salt Bins							
Street Maintenance - GENERAL FUND		\$0	\$0	\$0	\$0	\$0	
EQUIPMENT/SERVICE SUBTOTAL		\$0	\$0	\$0	\$0	\$0	\$0
FURNITURE							
Director Municipal Services 01-570-611	2005						
FURNITURE SUBTOTAL		\$0	\$0	\$0	\$0	\$0	\$0
MUNICIPAL SERVICES TOTAL		\$2,092	\$17,092	\$17,092	\$2,092	\$109,592	\$147,960

PARKS & RECREATION

PROJECTS							
New Rip Rap (Willow Pond)		\$10,000					

	Year Purchased	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	Totals
Neighborhood Park Gazebos/Shelters					\$36,000	\$36,000	
Community Park Ball Field Lighting					\$81,000		
Community Park Parking Lot Expansion					\$40,000		
Court Improvements-Community Park			\$80,000				
Community Park Tot Lot		\$15,000					
Community Park Toilet/Concession/Storage Building		\$160,725					
Park Improvements		\$13,800					
Playground Equipment-Waterford				\$84,000			
Playground Equipment-Ridgemoor							
PARKS & RECREATION TOTAL		\$199,525	\$80,000	\$84,000	\$157,000	\$36,000	\$556,525
Total General Fund Expenditures		\$449,449	\$323,597	\$258,244	\$365,268	\$489,229	\$1,885,787
Total Water Fund Expenditures		\$50,569	\$66,569	\$88,569	\$51,569	\$81,569	\$338,845
Total MFT Fund Expenditures		\$290,000	\$250,000	\$20,000	\$200,000	\$0	\$760,000

WATER FUND EXPENDITURES

Computers 02-440-695							
Public Works Secretary - Pam	2007	\$523	\$523	\$523	\$523	\$523	
Public Works Pump House	2007	\$523	\$523	\$523	\$523	\$523	
Public Works Garage	2007	\$523	\$523	\$523	\$523	\$523	
Computer Subtotal		\$1,569	\$1,569	\$1,569	\$1,569	\$1,569	\$7,845
Vehicles							
2004 Int'l 7400 (#74) (12 Year Replacement)	2004						
2002 Caterpillar Backhoe (9 Year Replacement)	2002					\$50,000	
2006 Ford F-350 (#71) Jim (5 Year Replac)	2006					\$15,000	
2006 Ford Explorer (#75) - Tim (6 Year Replacement)	2006					\$15,000	
2002 Chevy Half Ton 1500 (#71) (5 Year Replacement)	2002		\$15,000				
2004 Ford F250 (#72) Don (5 Year Replacement)	2004			\$15,000			
2006 Int'l Pickup 4900 (#73) (12 Year Replacement)	2006						
Vehicle Subtotal		\$0	\$15,000	\$15,000	\$0	\$80,000	\$110,000
Tank Washing - 67th Street	2005			\$11,000			
Tank Washing-Executive				\$11,000			
Tank Washing-Standpipe							
Hydrant Replacements		\$46,000	\$50,000	\$50,000	\$50,000		
Water Pumps	2004						
Tank Painting	1999-2002						
Pump House - Painting		\$3,000					
Other Subtotal		\$49,000	\$50,000	\$72,000	\$50,000	\$0	\$221,000
WATER FUND TOTAL		\$50,569	\$66,569	\$88,569	\$51,569	\$81,569	\$338,845

	Year Purchased	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	Totals
MFT EXPENDITURES							
Street Maintenance		\$290,000	\$250,000	\$20,000	\$200,000	\$400,000	
MFT TOTAL		\$290,000	\$250,000	\$20,000	\$200,000	\$400,000	\$760,000



HOW THE VILLAGE OF WILLOWBROOK GOT ITS START

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

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

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

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

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

Taxpayer	2007			1998		
	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation
Archstone Communities (AMLI of Willowbrook)	\$ 14,088,470.00	1	3.26%	\$ 9,152,150	1	3.60%
The Oaks at Knollwood	\$ 5,789,570.00	2	1.34%			
Regency Centers, LP (Hinsdale Lake Commons)	\$ 5,289,370.00	3	1.22%			
Willowbrook Hinsdale Inn (Holiday Inn)	\$ 3,407,810.00	4	0.79%	2,663,200	4	1.05%
Mc Naughton Builders (Woodland Park Office Center)	\$ 3,199,220.00	5	0.74%			
American National Bank and Trust (Borse Plastics)	\$ 3,135,910.00	6	0.73%			
Target	\$ 2,933,780.00	7	0.68%			
Kmart	\$ 2,567,360.00	8	0.59%			
Alamprese, Frank	\$ 2,261,660.00	9	0.52%	1,707,880	9	0.67%
Hinsbrook Bank & Trust	\$ 2,090,440.00	10	0.48%			
Gateway IL Properties				3,868,520	2	1.52%
Lincoln National Life				3,851,830	3	1.52%
1st Illinois Bank and Trust				2,571,190	5	1.01%
Willowbrook Realty Investment				2,195,570	6	0.86%
MFI Partnership/Caryle Group				1,888,440	7	0.74%
South Holland Trust and Savings				1,721,460	8	0.68%
Mount Greenwood Bank				1,475,680	10	0.58%
	<u>\$ 44,763,590</u>		<u>10.36%</u>	<u>\$ 31,095,920</u>		<u>12.23%</u>

NOTE:

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

Data Source

Office of the County Clerk

Village of Willowbrook
Principal Employers
Current Year and Nine Years Ago

Employer	2006			1997		
	Number of Employees	Rank	% of Total City Population	Number of Employees	Rank	% of Total City Population
Turtle Wax Inc	400	1	4.46%			
Espo Engineering	225	2	2.51%	200	1	2.30%
Holiday Inn	180	3	2.01%	160	3	1.84%
Target	170	4	1.90%			
Chateau Village	150	5	1.67%	145	5	1.67%
Ashton Place/Marie's Catering	150	6	1.67%	150	4	1.72%
Midtown Athletic Club	150	7	1.67%	170	2	1.95%
Dominicks	145	8	1.62%	145	6	1.67%
Plastics Group	140	9	1.56%	140	7	1.61%
Trane	140	10	1.56%			
Willowbrook Ford	115	11	1.28%	135	9	1.55%
Kmart	110	12	1.23%	140	8	1.61%

Source: Reference USA database

Village of Willowbrook
Demographic and Economic Information
Last Ten Fiscal Years

Fiscal Year	Population*	Personal Income	Per Capita Personal Income	Unemployment** Rate
2007	8,967	338,190,405	37,715	4.7
2006	8,967	338,190,405	37,715	3.4
2005	8,967	338,190,405	37,715	4.6
2004	8,967	338,190,405	37,715	5.0
2003	8,967	338,190,405	37,715	5.3
2002	8,967	338,190,405	37,715	5.4
2001	8,967	338,190,405	37,715	4.6
2000	8,967	338,190,405	37,715	3.5
1999	9,100	260,187,200	28,592	4.2
1998	9,100	260,187,200	28,592	4.2

*Source: U.S. Department of Commerce, Bureau of the Census; 1998 Certified Special Census

**Determined by averaging Woodridge, Lombard, and Downers Grove unemployment rates; Data available from the Illinois Department of Employment Security; 2007 numbers based on first 6 months unemployment rates for the metropolitan area

VILLAGE OF WILLOWBROOK, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	2003	2004	2005	2006	2007
Public Safety					
Police					
Physical arrests	266	201	222	176	160
Parking, Compromise, and Illinois Vehicle Code Violations	689	580	507	1,165	1565
Traffic violations	3,087	2,926	3,257	2,735	2420
Water					
Average daily consumption	1.054	1.213	1.114	1.185	1.076
Peak daily consumption	NA	1.737	1.348	1.375	1.749

Data Source

Annual Police Report, LMO-2, Village Pumpage Report

*Past data not available

VILLAGE OF WILLOWBROOK, ILLINOIS

CAPITAL ASSET STATISTICS

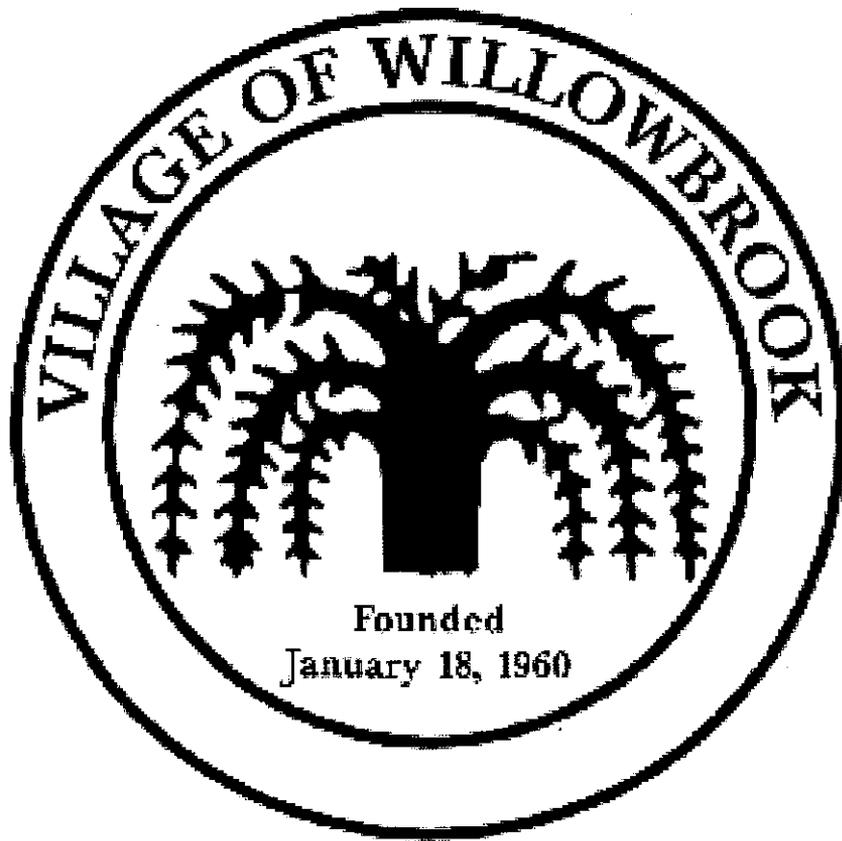
Last Ten Fiscal Years

Function/Program	2003	2004	2005	2006	2007
Public Safety					
Police					
Stations	1	1	1	1	1
Police Vehicles	15	15	15	15	19
Public Works					
Miles Streets	19	19	19	19	19
Streetlights					
Traffic signals					
Water					
Water mains (miles)	40.5	40.5	40.5	40.5	40.5
Fire hydrants	630	630	630	630	630
Storage capacity (gallons)	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000

Data Source

Various village departments

Taxing District	Tax Rate
DuPage County	0.1713
DuPage County Forest Preserve	0.1303
DuPage Airport Authority	0.0183
DuPage Water Commission	0.0000
Downers Grove Township	0.0268
Downers Grove Township Road District	0.0401
School District #62	1.3860
School District #86	1.1418
School District #502	0.1929
Village of Willowbrook - Special Rec Tax	0.0148
Tri-State Fire District	0.5079
Indian Prairie Library District	0.1456
TOTAL	3.7758



Glossary

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

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

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

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

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

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

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

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

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

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

BONDED DEBT: Portion of indebtedness represented by outstanding bonds.

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

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

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

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

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

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

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

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

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FEMA: Federal Emergency Management Agency.

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

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

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

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

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

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

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

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

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

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

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

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

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

GFOA: Government Finance Officers Association.

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

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

IDOT: Illinois Department of Transportation.

IDPH: Illinois Department of Public Health.

IEPA: Illinois Environmental Protection Agency.

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

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

INFRASTRUCTURE: The underlying permanent foundation or basic framework.

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

INTERFUND TRANSFER: Amounts transferred from one fund to another.

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

another department on a cost reimbursement basis.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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