



Village of Willowbrook

DuPage County
Illinois

Administrative Budget

May 1, 2011 - April 30, 2012

VILLAGE OF WILLOWBROOK, ILLINOIS
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INTRODUCTION



THE VILLAGE OF
WILLOWBROOK

Village of Willowbrook, Illinois

Principal Officers

May 1, 2011

LEGISLATIVE

VILLAGE BOARD OF TRUSTEES

Robert A. Napoli, President

Dennis Baker

Sue Berglund

Umberto Davi

Terrence Kelly

Michael Mistele

Frank Trilla

Leroy R. Hansen, Clerk

ADMINISTRATIVE

Village Administrator/Director of Municipal Services, Timothy Halik

Interim Director of Finance, Carrie Dittman

Chief of Police, Mark Shelton



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Village of Willowbrook

Illinois

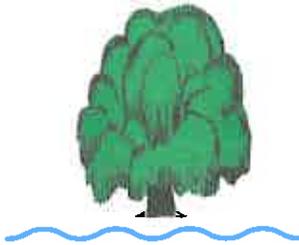
For the Fiscal Year Beginning

May 1, 2010



President

Executive Director



Village of Willowbrook

7760 Quincy Street
Willowbrook, IL 60527-5594

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

Village President

Robert A. Napoli

The Honorable Robert Napoli, 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, 2011 is hereby submitted.

Village Clerk

Leroy R. Hansen

This budget, in the amount of \$13,542,342 (inclusive of transfers between funds), includes all funds of the Village of Willowbrook except the Special Tax Allocation (TIF) Fund and the Police Pension Fund. The budget exclusive of transfers between funds is \$9,939,038, which represents a 2.5% decrease from the previous year's operating budget. The decrease is a result of a reduction in staffing, operating and capital expenditures in an effort to live within our means. The fiscal year (FY) 2011-12 budget is funded by operating revenues, state and federal grants and debt instruments.

Before transfers out, and exclusive of transfers in, the General Fund, Water Fund and Capital Projects Fund all have balanced budgets and even project surpluses for the year. Willowbrook defines a balanced budget as the current year budgeted revenues will equal or exceed the current year expenditures. In the funds noted above current year revenues are anticipated to be greater than current year expenditures producing a surplus of funds on hand at the end the FY.

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

The 2008 Bond Fund is projected to break even as debt service payments out will be covered by equivalent transfers in from other funds. Likewise, the debt payments out of the SSA Bond Fund (an agency fund) will be made to the extent SSA property taxes are collected.

The Land Acquisition, Facility Expansion and Renovation Fund is a new fund that will be created in FY 2011-12 via a transfer of reserves from the General Fund.

Pursuant to state law, the draft budget document was made conveniently available for public inspection on March 18, 2011. The budget was adopted on April 25, 2011.

Overview of FY 2011-12 Budget

All Funds

- Total revenues, including transfers in from other funds, for the FY 2011-12 are estimated at \$13,808,649. Total revenues excluding transfers are estimated at \$10,205,345, a decrease of about 1% from FY 2010-11 budgeted revenues. This minor decrease results from anticipated flat growth or slight declines in tax revenues such as income tax and hotel/motel tax.
- Total budgeted expenditures, including transfers out to other funds, for FY 2011-12 are \$13,542,342. Total expenditures excluding transfers are estimated at \$9,939,038 a 2.5% decrease compared to the projected expenditures for FY 2010-11 of \$10,193,219.



"A Place of American History"

General Fund

- General Fund budgeted revenues of \$7,735,231 for FY 2011-12 are projected to come in about 3% lower than FY 2010-11 budgeted revenues. The most significant impact to revenues Village is a sustained negative economic outlook with decreases in income taxes and utility taxes. A detailed explanation of Village revenues can be found on pages 30-40.
- The General Fund budgeted expenditures (exclusive of transfers) are projected to be \$7,294,280 compared to \$7,309,734 in FY 10-11. The decrease of about \$15,000 or .2% occurred as a result of holding operating expenses steady, limiting capital spending and recognizing a full year's effect of personnel reorganizing accomplished in the prior year.

The General Fund is projected to produce a surplus of \$210,730.

Water Fund

- FY 2011-12 Water Fund revenues budgeted at \$1,850,342 are projected to be about \$103,000 or 5.6% lower than the FY 2010-11 budget of \$1,953,105. No water rate increase was done for FY 11-12 unlike the prior year.
- FY 2011-12 budgeted Water Fund expenditures (exclusive of transfers) of \$1,590,756 are 16.7% less than the FY 2010-11 budgeted amounts. The final payment on the 2000 general obligation alternate revenue source bonds was made in FY 2010-11. This debt service savings combined with personnel restructuring achieved the reduction in costs, which allowed the Village to budget for transfers to other funds to fund future capital projects.

The Water Fund is projected to produce a surplus of \$259,586.

Hotel/Motel Tax Fund

- Hotel/motel tax revenues continue to decline compared with prior years. There are four hotels that reside within the Village's boundaries. The revenues projected at \$61,010 are generated from a 1.0% hotel motel tax that is locally assessed by the Village.
- FY 2011-12 Hotel/Motel Tax Fund expenditures budgeted at \$63,220 represents a 12% or \$8,800 decrease below the amount budgeted in FY 2010-11. The expenditure decline is based on a decline in the tax revenue that will be collected.

The fund balance is estimated be about \$5,518 at the end of the FY 2012.

Motor Fuel Tax Fund

- Motor fuel tax revenues of \$227,065 are 5.7% higher than budgeted in FY 2010-11.
- The Motor Fuel Tax Fund was restructured several years ago to only include the street maintenance program. The fifteen year street maintenance program has been adjusted based on declining motor fuel taxes.
- The Motor Fuel Tax Fund balance is expected to be \$67,887 at the end of FY 2012 following a planned drawdown of reserves. This amount will be carried forward and used for next year's program.

Water Capital Improvement Fund

- The Water Capital Improvement Fund was established during FY 2005-06. The fund was initially established to account for the .20-cent rate reduction the Village received on each thousand gallons of water purchased from the DuPage Water Commission. Effective May 1, 2007 an additional .20-cent rate reduction occurred bringing the total rate reduction to .40 cents per thousand gallons. The Village Board committed to utilizing the amounts generated from the rate reductions to fund water capital improvements rather than reducing the Village's water rates.
- The City of Chicago has increased the cost of purchased water to the DuPage Water Commission by 45% over a three year period. The Village's cost for purchased water increased by .20 cents October 1, 2008 and another .20 cents on May 1, 2009. As a result the rate reduction program has been discontinued.
- The Village's water rates charged to customers were increased for FY 10-11 to coincide with the DuPage Water Commission's 17% rate increase, however no rate increase was considered necessary for FY 2011-12. The Village Board approved a long term plan for the water and water capital plan. In anticipation of painting 3 water towers in approximately the next 8 years the Village will be setting rates so that funds will be on hand for painting of the towers. Based on this plan, the Village will not be issuing debt for painting of the towers as was done in the past.
- A transfer of \$281,560 from the Water Fund to the Water Capital Improvement Fund is also budgeted to begin accumulating resources for the water tower painting project.
- Expenditures totaling \$137,000 include funding for a valve insertion program and system improvements.

The Water Capital Improvements Fund is expected to have \$297,987 in fund balance at the end of FY 2012.

Capital Projects Fund

- Capital Projects Fund budgeted revenues for FY 2011-12 are projected to come in at \$1,000 for interest earnings.
- Expenditures in the Capital Projects Fund total \$450, plus a \$60,000 transfer out to the 2008 Bond Fund for debt service.

Land Acquisition, Facility Expansion and Renovation Fund

- Due to the budgeted FY 2011-12 surplus in the General Fund and excess reserves, a transfer out of the General Fund of \$3,165,000 has been budgeted for FY 2011-12 to establish this new capital projects fund.
- No expenditures are planned for FY 2011-12 from the fund.

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 2010 Census show the Village's population has decreased to 8,540.

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 37 full time employees including 24 sworn Police Department personnel.

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

Local Economic Condition and Outlook

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

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

The Village is extremely pleased that approximately 91.5% of the center is open for business. Retailers include: Staples, Sports Authority, Bed Bath and Beyond, Michael's, Sprint and Bella Cosa jewelers. Restaurants include Portillos, Panera Bread, Chipotle Grill, Starbucks, Jamba Juice, Buffalo Wild Wings and Lassek Market & Deli. New restaurant establishments include PeiWei Asian Diner and Meatheads. This project also included over \$2,000,000 in developer funded public improvements, some of which are included in the Village's capital plan. From a revenue perspective once fully developed the center will provide over \$450,000 in sales and places of eating taxes annually for the Village.

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

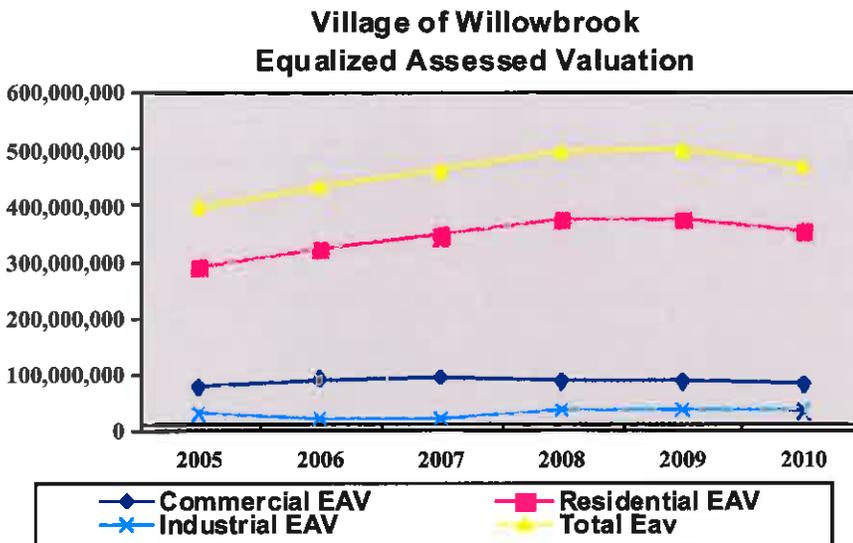
Financial Condition – General Fund

Based on the estimated operating results from FY 2010-11 the Village will have increased reserves by \$779,000. Throughout the year the staff and board closely monitored spending and deferred several operating and capital purchases. Higher actual revenues than budgeted revenues for red light camera violations contributed to this, however long term sustainability of this unpredictable revenue source is uncertain.

In the past, the Village maintained a targeted fund balance of 90 days operating expenses in the General Fund to cushion the impact of economic downturns or emergencies. During FY 2005-06 the Village Board increased the targeted fund balance of 120 days operating expense in the General Fund. Based on the estimated operating results from FY 2010-11 and the proposed FY 2011-12 budget, the number of days operating expense in fund balance (after transfers out) are projected to be 94 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 had experienced steady growth in equalized assessed valuation (EAV) in the five years from 2005 until 2010 with a 25% increase during that period. In 2011, the EAV decreased 6% ending at \$469,822,326. Following is a graph of the total increase in the residential industrial and commercial portions of the equalized assessed valuation for the past six levy 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 Village's Comprehensive Annual Financial Report has received twenty-two 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 ninth time for the FY 2010-11, which exemplifies the President, Village Board and Administrator's goal of planning and performing at the highest standards of excellence. The FY 2011-12 annual Budget will continue the standards established and be submitted to the GFOA's Distinguished Budget Award Program.

Debt Management

Debt management is an important component of the Village's fiscal planning. Before issuing debt the Village Board weighs the value and necessity of a project, considers the availability of funds and evaluates the equity of having those residents who benefit from the improvement share in the cost. Traditionally, the majority of public improvements have been funded through developer contributions. As such, the issuance of debt has been very minimal throughout the history of the Village. Since 1960 to date, there have been four debt instruments issued by the Village. In 1977 residents approved the issuance of general obligation (G.O.) bonds to bring Lake Michigan water to the Village. These bonds were paid off in December 1998. In recent years there were three debt instruments issued by the Village, one being funded through the general fund (installment contracts) and the other through the water fund (Alternate Revenue Bonds) for system improvements. As of May 1, 2011, only one issue is outstanding. Pages 20-21 describe these issues in more detail.

The Village continues to observe a very conservative debt policy as the guidelines dictate that the annual (G.O.) debt payments will not exceed 10% of the general fund revenues and that the total G.O. debt liability will not exceed 5% of the current EAV. With debt service for the newest issue the annual G.O. debt service payments represent 1.5% of general fund revenues and the total debt is less than .4% of the

2010 EAV. Also noted in the financial policies is the preference to place debt locally through the Village's depository bank if it financially benefits the Village.

Strategic Planning

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

The Vision Statement and Organizational Goals of the President and Village Board for the Village are on page 2. Many of these goals are ongoing year after year and subsequently will be directed by the Village Administrator's Office. Some examples of the Strategic Financial Objectives are as follows:

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

During FY 09-10 the Village Board hired management consultants to conduct an organizational report and to serve as a part-time Interim Village Administrator. The report includes recommendations to improve efficiencies, many of which were implemented in FY 10-11. The Village Board will continue to evaluate the recommendations in FY 11-12. These may or may not have a budgetary impact.

Below are some of the more significant initiatives proposed for the coming year identified within the FY 2011-12 budget.

Staffing Initiatives

A voluntary separation program was developed to encourage employees with over 10 years of service to leave Village employment. Based on the current workload and challenging financial times one layoff occurred and two vacant position were not filled. In addition, the Police Department's commander rank is being eliminated in FY 11-12 with the retirement of 4 sworn officers.

Technology Initiatives

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

Park Improvements

Significant repairs are planned to replace softball field backstops in FY 11-12, and grant opportunities were applied for.

Development Initiatives

- J & H Décor LLC is opening in FY 11-12 in the Town Center Development.

- Ongoing discussions with the owner of a closed business in the Village about possible renovation and construction of additional outlot spaces have been underway.

Village Water Rates

As noted earlier the Village purchases water through the DuPage Water Commission (DWC). Effective May 1, 2010 the DWC increased the Village's cost to purchase water by 17%. As a result, the village increased its water rates to offset the cost of this increase on May 1, 2010, however no additional rate increase is contemplated for FY 11-12.

Capital Improvements

The Village continues to commit to maintaining the highest quality of infrastructure for Village roadways. For FY 2011-12 the road maintenance program includes replacement via overlay of approximately 2 miles of roadways.

Other initiatives are as follows:

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

Significant Budget/Financial Trends

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

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

The 2000 Census decreased the share of state shared revenues as the Village's population decreased by 1.5% while the increase in the total state population increased by 5.6%. In prior years the Village experienced a significant downswing in income tax receipts. These trends are expected to continue into FY 2011-12 with the reduction in population from the 2010 Census and ongoing reductions in income taxes.

As the Village relies heavily on sales tax receipts (42%), we took a very conservation approach and anticipated a 2% growth on existing sales from the prior year. While there may be some new developments on the horizon, only minor revenue increases were included in the FY 2011-12 budget.

One of the goals established by the Board in FY 2005-06, was to present a General Fund balanced budget that also included a rebuilding of the number of days in reserves to 120 days. For FY 2011-12 it is anticipated that general fund reserves will be about 94 days after accounting for the transfer out. If necessary, the transfer amount can be reduced.

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 2011-12 plan year the Village's health insurance premium will increase by about 6%. Over the past several years the average increase has been about 8% which has been below the national average of 15%-20% increases. The Village instituted a health insurance buy-back program that compensates employees who forgo Village insurance if covered under a spouse's policy. The program is saving the Village approximately \$30,000 annually.

Future Issues

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

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

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

Acknowledgments

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

Respectfully submitted,



Carrie Dittman, Interim Director of Finance

HISTORY OF THE VILLAGE OF WILLOWBROOK

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 8,500 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, as well as the new Town Center development. 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 Parks 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

VISION STATEMENT AND ORGANIZATIONAL GOALS

Introduction

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

- Develop a Visionary Statement
- Develop Strategic Financial Objectives

Visionary Statement

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

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

Strategic Financial Objectives

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

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

LONG TERM FINANCIAL OVERVIEW

Financial Sustainability

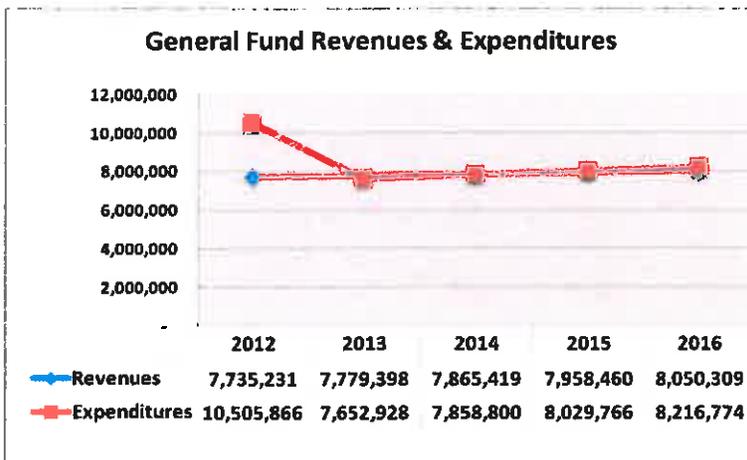
In August 2009, the Village hired management consultants from Sikich LLP to evaluate the organizational structure and efficiencies for the Village. An important aspect of the review was the financial sustainability under the revenue and expenditure structures in place at that time.

The team from Sikich validated the structural problem with its finances the Village Board and staff have been discussing for the past years. As with many other communities, Willowbrook's expenditures are growing at a greater pace than revenues. Using the results of the organizational study, the Village began implementing expenditure reducing measures while continuing to look for ways to increase revenues in order to maintain all existing services and programs.

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

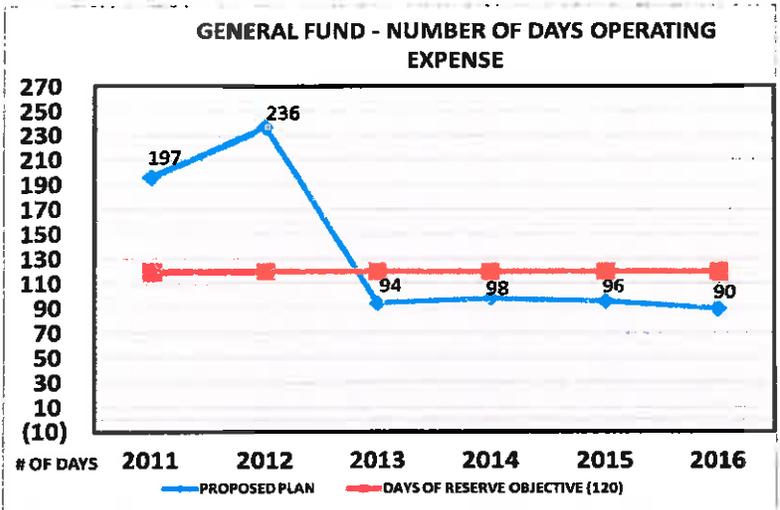
The Village has begun to take steps to address the long term financing challenges by reducing staffing levels and capital spending. While this has provided a short term solution, discussions on new revenue sources for long term sustainability as well as revenue sources (such as grants) to fund specific projects are planned in the near future. Recommendations the Board will be working on to maintain financial sustainability include the following:

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



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

The increase in expenditure for fiscal year 2012 represents a one-time transfer to establish the Land Acquisition, Facility Expansion and Renovation Fund.



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

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

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

Due to conservative planning and spending, the Village been able to afford to set aside funds in fiscal year 2011-12 to establish a new Land Acquisition, Facility Expansion and Renovation Fund. While this draws fund balance reserves below the targeted 120 days, it still maintains a level at or greater than 90 days through fiscal year 2014-16. A balanced budget was achieved again in fiscal year 2011-12 which is quite an achievement in the current environment. Looking forward, the Village will plan today for the future expansion of the revenue base or expenditure reductions if needed.

VILLAGE OF WILLOWBROOK, ILLINOIS

FULL-TIME EQUIVALENT EMPLOYEES

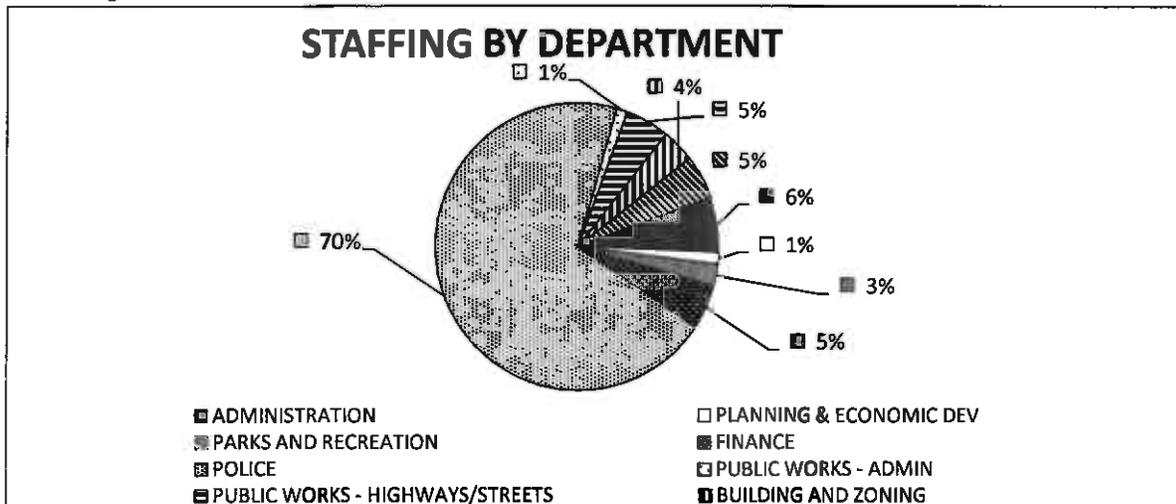
Function/Program	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Budgeted 2012
General Government					
Administration (2)	2.0	2.5	1.5	2.5	2.5
Finance (1) (3)	3.0	3.0	3.0	3.0	2.0
Community Development					
Building and Zoning	2.0	2.0	1.0	1.0	1.0
Planning & Economic Devel.	1.0	1.0	1.0	1.0	1.0
Parks and Recreation	1.0	1.0	1.0	1.0	1.0
Public Safety					
Police					
Officers	27	25	25	24	24
Civilians	4.0	4.0	4.0	4.0	4.0
Public Services					
Administration (2)	1.0	1.0	1.0	0.5	0.5
Highways and Streets (2)	2.0	2.0	2.0	2.0	2.0
Water (2)	2.0	2.0	2.0	2.0	2.0

Major changes that are expected from FY 2010-11 to FY 2011-12 are as follows:

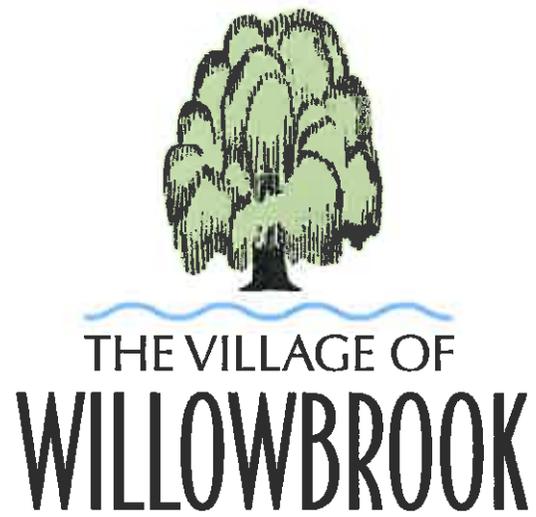
- (1) Director of Finance position is outsourced to a part-time Interim Director of Finance.

Other changes that occurred in the FY 2010-11 year:

- (2) Village Administrator position was filled, but cost savings were achieved as the previous Director of Municipal Services assumed this role and now is split 50% Administration, 25% to Highways and Streets and 25% to Water.
- (3) Upon the retirement of the front counter receptionist, 2 part-time employees were hired to fill this position.



FINANCIAL AND BUDGETARY POLICIES



VILLAGE OF WILLOWBROOK

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Accounting Entity and Basis of Presentation

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

A. Financial Reporting Entity and Services

The Village is a municipal corporation governed by an elected board which consists of the Village President and six trustees. The Village also has a blended component unit, the Police Pension Employees Retirement System, which is governed by its own five member board and is reported as a pension trust fund.

The Village 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 Village uses funds to report on its financial position and changes in its financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a set of self-balancing accounts that is comprised of assets, liabilities, fund balance/net assets, revenues, and expenditures or expenses as appropriate. Funds are classified into the following categories: governmental, proprietary and fiduciary.

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 balance or working cash and revenue projections, and approved expenditure appropriations by line item.

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

2. Governmental Funds

Governmental funds are used to account for all or most of the Village’s general activities and include the General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds.

A. **General Fund:** The general fund, a major 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 Tax Fund and the Motor Fuel Tax Fund. The Village has a third special revenue fund, the Special Tax Allocation Fund, which is not budgeted.

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 has one debt service fund that is budgeted for, the 2008 Bond Fund.

D. **Capital Projects Funds:** Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, special assessment funds, and trust funds). In addition, capital project funds are used when a capital acquisition is financed by several funds or over several accounting periods. The Village has three capital projects funds that are budgeted for: the Capital Projects Fund, which is a major fund of the Village, the Special Service Area #1 Projects Fund and the Land Acquisition, Facility Expansion and Renovation Fund. The Land Acquisition, Facility Expansion and Renovation Fund is a new fund created during fiscal year 2011-12.

3. Proprietary Funds

Proprietary funds are used to account for activities similar to those found in the private sector and consist of Enterprise Funds and Internal Service Funds.

A. **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, a major fund, is the Village's only enterprise fund and consists of the Water Operating and Water Capital Improvements sub-funds. The Water Fund is budgeted for annually.

B. **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

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments or on behalf of other funds within the Village. The Village's fiduciary funds consist of a pension trust fund and an agency fund.

A. Pension Trust Fund: Pension trust funds are used to account for assets held by the Village under the terms of a formal trust agreement and are accounted for in essentially the same manner as proprietary funds. The Police Pension Fund is the only trust fund within the Village, and it is not budgeted for.

B. Agency Funds: Agency funds are used to account for assets held by the Village as an agent for individuals, private organizations, other governments, and/or other funds. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The Village has one agency fund that is not budgeted for, the Special Service Area #1 Fund.

5. Basis of Accounting

Basis of accounting refers to when the revenues and expenditures/expenses are recognized in the accounts and reported in the annual audit. Governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, generally 60 days except for certain revenues collected and remitted by the state (e.g., sales and telecommunications taxes) which use a 90-day period. Due to the State of Illinois' fiscal difficulties the availability for income taxes was extended to include 12 months worth of collections. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as expenditures when due.

Those revenues susceptible to accrual are property taxes, franchise taxes, utility taxes, interest revenue and charges for services. Sales tax and telecommunication tax owed to the state at year end on behalf of the Village are also recognized as revenue. Locally adjudicated fines and permits revenues are not susceptible to accrual because generally they are not "measurable" until received in cash.

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 fiscal 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.

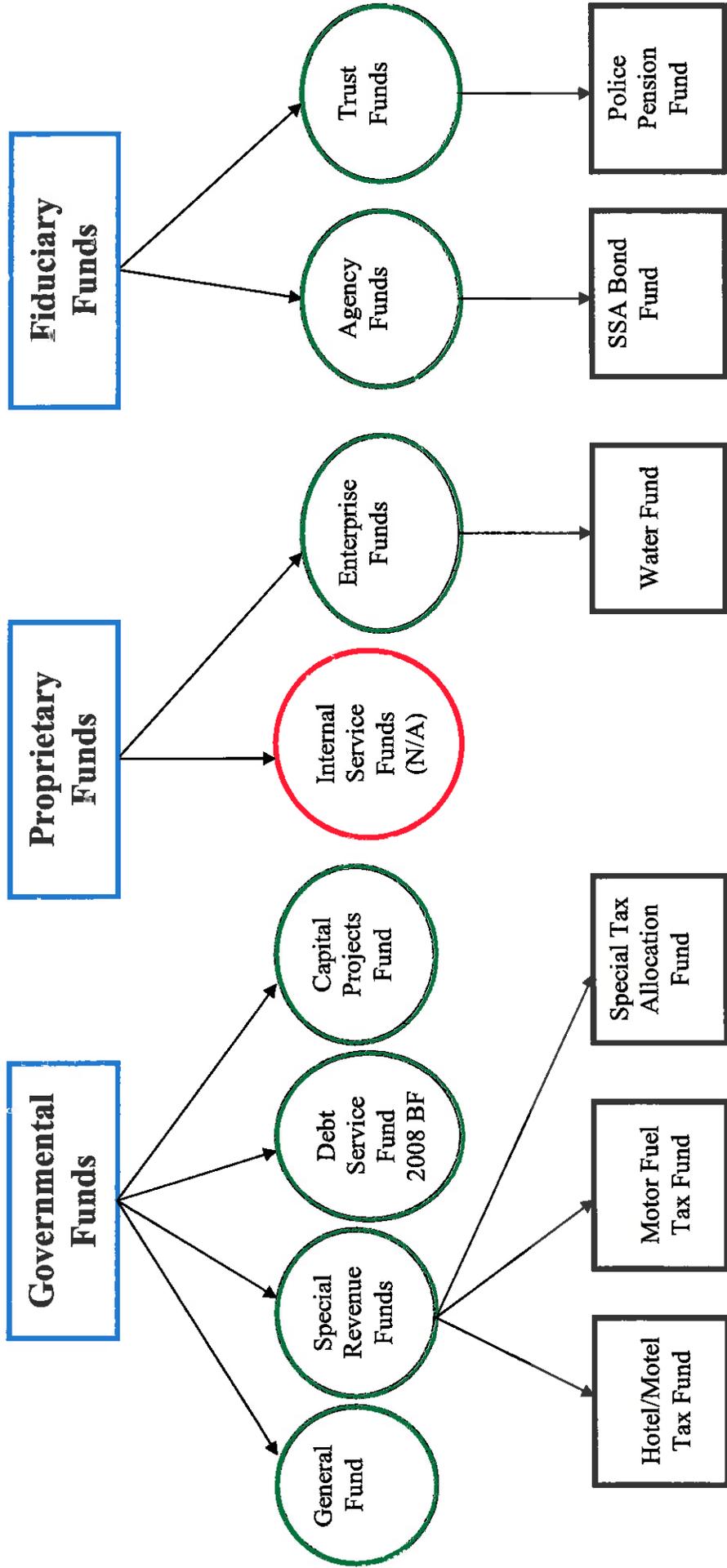
Matrix of Village Funds and Village Departments

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

Village Departments	Village Funds											
	General Fund	Hotel/Motel Tax Fund	Motor Fuel Tax Fund	Special Tax Allocation Fund	Capital Projects Fund	SSA#1 Project Fund	Land Acquisition, Facility Expansion & Renovation Fund	2008 Bond Fund	Water Fund	Water Cap Impr Fund	Police Pension Fund	SSA#1 Agency Fund
Village Board & Clerk	x	x										
Board of Police Commissioners	x											
Administration	x	x		x		x	x			x	x	
Planning	x											
Parks & Rec	x				x							
Finance	x											
Police	x									x		
Public Works *	x		x		x			x	x	x		
Building & Inspection	x											
Parks & Rec	x				x							
Water Department*								x	x	x		

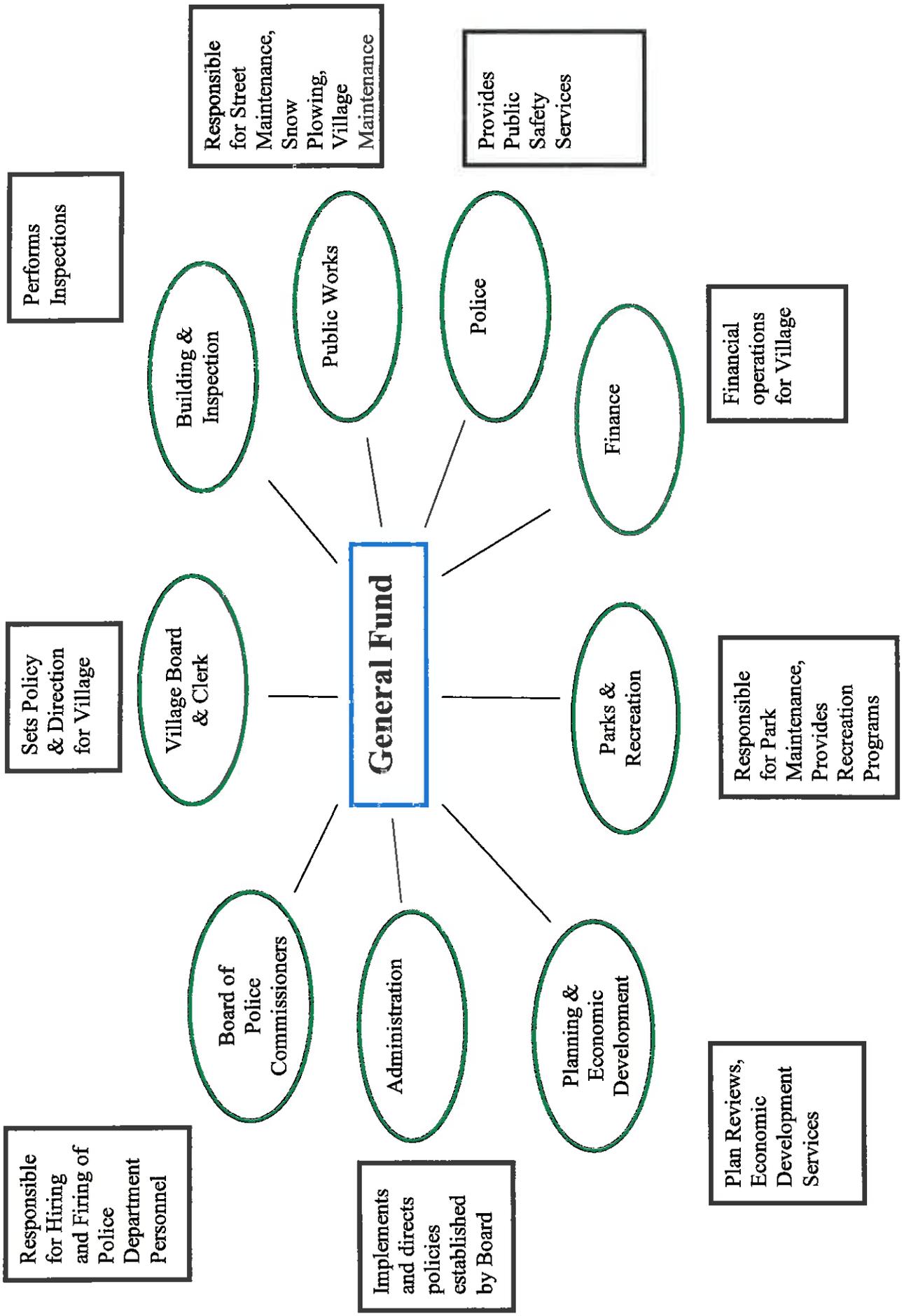
* From a staffing perspective the same five employees work in the public works department and in the water department.

**Village of Willowbrook
Fund Structure – All Funds**



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

Village of Willowbrook – General Fund



Responsible for Hiring and Firing of Police Department Personnel

Sets Policy & Direction for Village

Performs Inspections

Board of Police Commissioners

Village Board & Clerk

Building & Inspection

Public Works

Responsible for Street Maintenance, Snow Plowing, Village Maintenance

Administration

Implements and directs policies established by Board

Police

Provides Public Safety Services

Planning & Economic Development

Plan Reviews, Economic Development Services

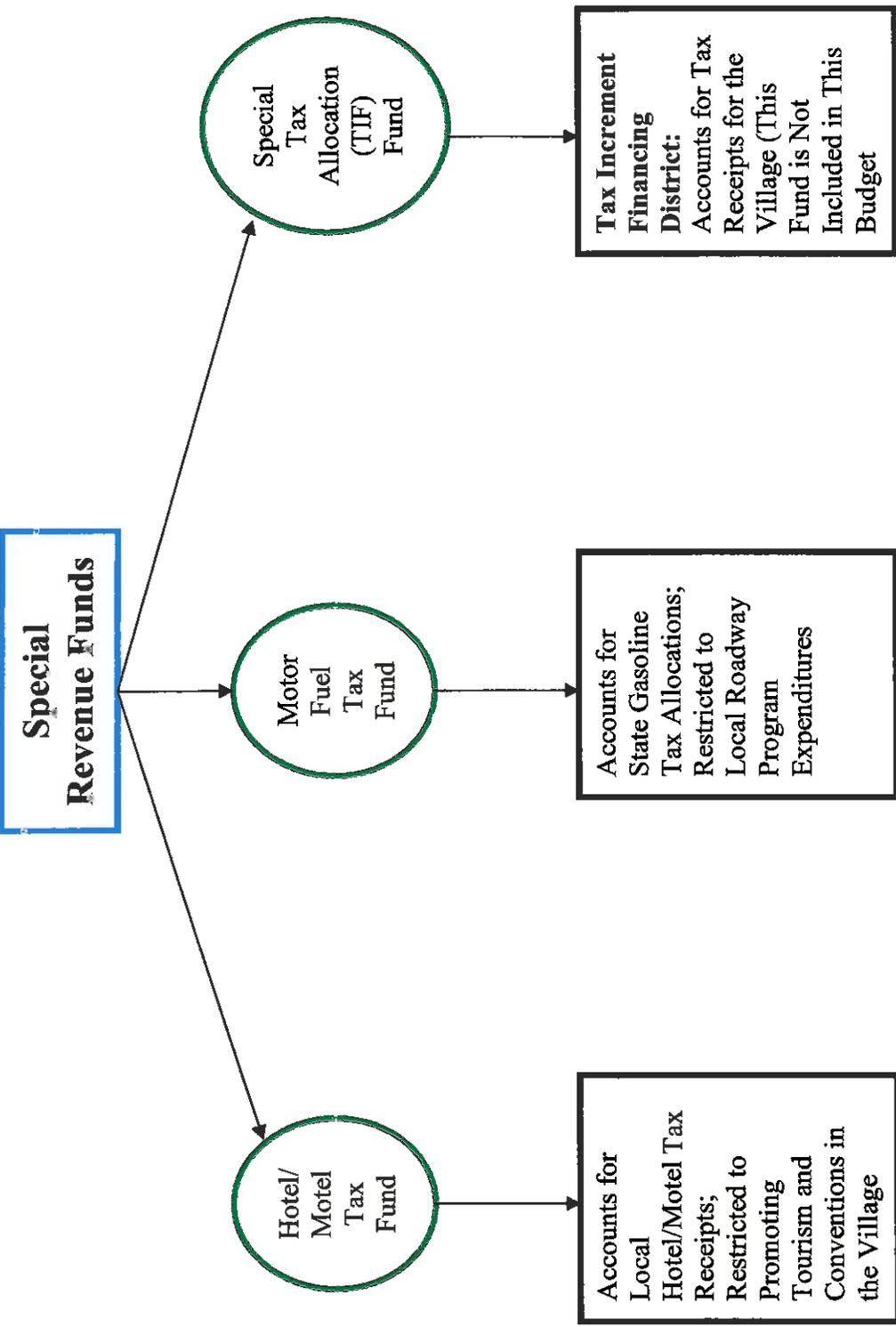
Parks & Recreation

Responsible for Park Maintenance, Provides Recreation Programs

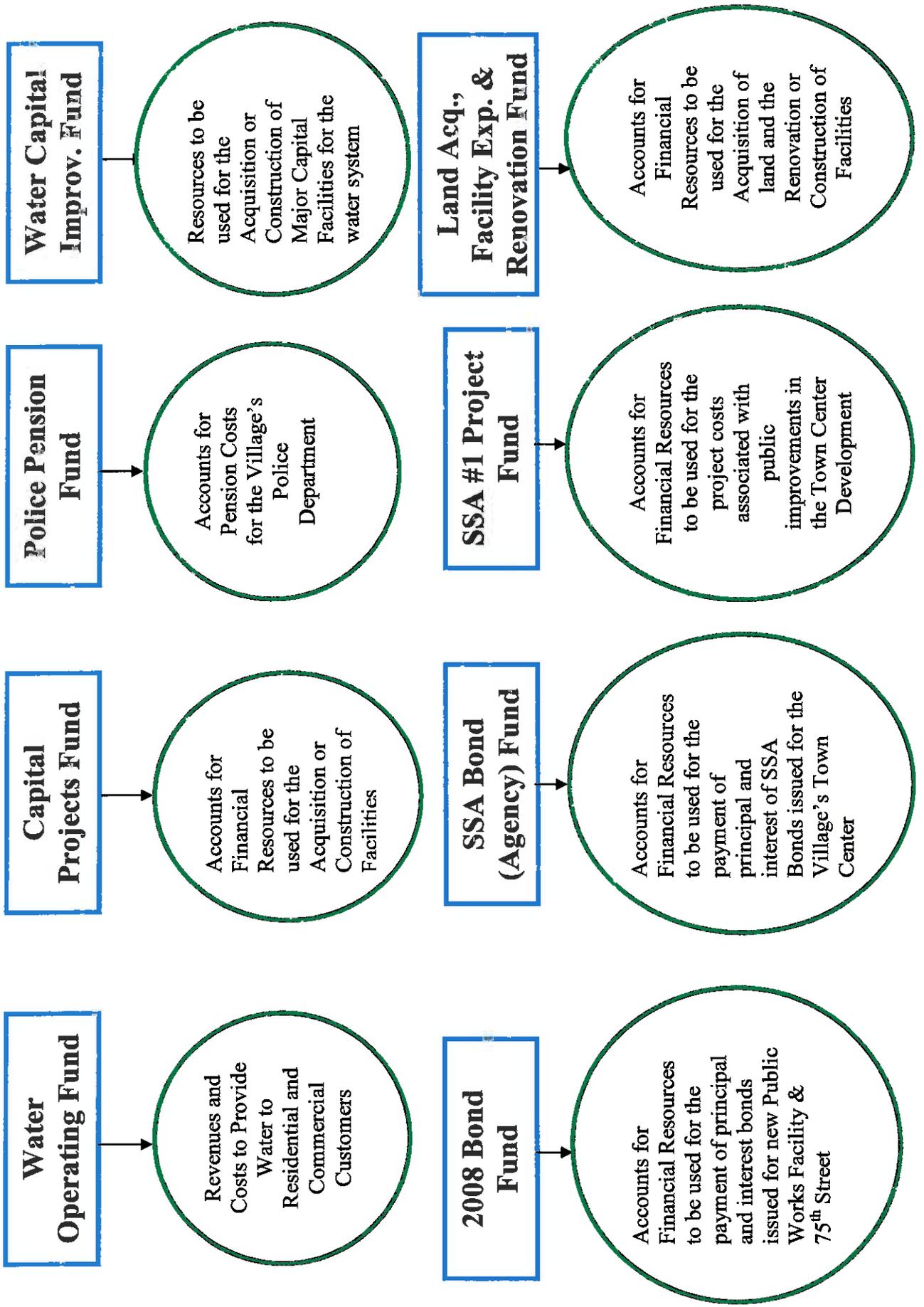
Finance

Financial operations for Village

**Village of Willowbrook
Special Revenue Funds**



**Village of Willowbrook
Other Funds**



Village of Willowbrook Budget Policies

I. Significant Budget Policies

- A. The operating budget is essentially prepared on the cash basis of accounting, which is not consistent with generally accepted accounting principles (GAAP). The more significant differences are noted below:
 - a. In accordance with GAAP, the Village records changes in market value for the applicable Village investments on its financial statements. However, changes in market values are not included in the Village's operating budget.
 - b. Principal payments on long term debt of enterprise funds are included in the operating budget, whereas principal paid is shown as a reduction of debt payable on the enterprise fund's financial statements.
 - c. Capital outlay expense in enterprise funds is included in the operating budget, whereas purchases of items such as land, buildings, equipment, etc. are included in the capital assets on the enterprise fund's balance sheet.
 - d. Depreciation expense is reported on the proprietary funds' financial statements but is not budgeted.

- B. 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.

- C. 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.

- D. 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.

II. Budget Preparation Policies

- A. Produce an annual budget that is within the Village's ability to pay. Annually, the Village will produce a balanced General Fund budget. *A balanced budget is defined as "revenues reported in the fiscal year will be equal to or greater than total expenditures in the fiscal year."* 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 fiscal year 2011-12 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 including 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 2003-2010.

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

A. September/October – Senior Staff Workshop

- The Village Administrator conducts a session with the senior staff to review current initiatives and identify new initiatives for the next budget year. It is during this session that the plan for the budget preview workshop for the Village Board is developed.

B. October - Board Budget Preview

- A budget preview is presented to the Village Board by the Administrator which includes an update to the current fiscal year and five year outlook along with indicators/trends that will impact proposed revenue and expenditure options.
- The Finance Director and Village Administrator prepare an estimate of beginning fund balance and the majority of revenue projections for the budget. A strategy for the upcoming budget year is developed to provide Department Heads with guidelines for preparing their budget requests.

C. Budget Workshop – Staff

- Between November and January, the Finance Director incorporates all departmental budget requests into a preliminary draft budget document.
- A budget session is held on a staff level whereby department heads present requests to the Village Administrator and the Finance Director. Direction is given by the Village Administrator on amounts to be cut prior to Committee review and the Village Board workshop. It is left to the Department Head's discretion on what projects or line items will be reduced.

D. Committee Reviews

- The Village Board committees and park and recreation commission review the overall goals and priority for the entire Village and then review their respective departmental budgets.
- The draft budget is finalized and a presentation is prepared for the budget workshop.

E. Village Board Budget Workshops – February/March

- An overview of the draft budget and upcoming priorities are presented along with a presentation by each department of their proposed budget. A final workshop is held to review any changes made from the prior workshop before final adoption in the month of April.
- The Draft Budget is made available for public inspection for at least 10 days prior to the passage of the budget. A public hearing notice is published announcing the date and time of the hearing to obtain any comments from residents. The public hearing for the appropriation ordinance is held in accordance with statutory requirements.

F. Final Budget – April

- The final budget is prepared by the Finance Director and presented to the Board for final approval.
- The appropriation ordinance is required to be passed by the first quarter after the start of the Village's fiscal year. The appropriation ordinance is passed in the month of May.

G. Budget Amendment Process

- Historically the Village does not make budget amendments. However amendments are possible and require an ordinance and Village Board approval.

Budget Schedule -- FY 2012

Description	Date
Senior Staff Workshop Review current FY Initiatives and assess progress Identify initiatives that will carry over to next FY Identify any new initiatives/eliminate if needed Plan for "Budget Preview" Workshop	Oct. 6
Board "Budget Preview" Workshop Preview of budget (same format as last year) Seek board feedback/input as we begin preparation of budget	Oct. 25
Staff Budget Kick-off Meeting Review "preview" materials Review Board feedback Present budget overview -- status of revenues, to-date expenditures, reserve, etc. Present budget workbook (including increase guidelines) to staff	Oct. 28
Department Budget Submittals Due to Finance Director	Dec. 1
Individual Department Budget Review Meetings w/Fin Dir & Village Admnstr	Dec. 13 - 17
Final Staff Budget Meeting and "Adjustments"	Jan. 3
Presentation to Committees (special Committee meeting)	Feb 1
Publish Notice Appropriation Ordinance Hearing	TBD
Board Budget Workshop I	Mar. 7
Board Budget Workshop II (if needed)	Mar. 21 or 28
Final Approval of Budget	Apr. 25

Village of Willowbrook
Fund/Financial Policies

A. General Fund

The General Fund balance is currently targeted to be maintained at 33% or 120 days of estimated operating expenditures. The reserve was created to provide the capacity to offset unexpected downturns in general fund revenues, provide sufficient daily cash flow, offset unexpected general fund expenditure increases and to supplement the budget during times of economic downturns. 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.

Excesses of targeted fund balance may be transferred out of the General Fund to other funds to fund future capital projects, fund shortfalls in other funds due to temporarily unstable revenue streams or unexpected expenditures or to pay principal and interest on long term debt in lieu of levying property taxes to pay debt service.

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, which is being accomplished through transfers to the Water Capital Improvements Fund.

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 expenses intended for this fund are for major water system improvements such as water main extensions. One-time revenues should be placed in this fund. Under the Village's long range capital improvement plan, this fund will receive an annual transfer from the Water Fund in order to accumulate enough resources to fund such improvements.

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 and Summary

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

DEBT ISSUANCE GUIDELINES

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

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

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

1. In July 2008, the village issued \$2,050,000 in General Obligation Bonds (Alternate Revenue Source) Series 2008 for the construction of a new Public Works Facility and the completion of the 75th Street Road extension project. The Public Works Facility will house both the public works function and the water department. Debt service on the 20 year bonds will be paid from general fund and water sales revenues.

No Commitment Debt

2. The Village created Special Service Area #1 to provide for infrastructure improvements in the Town Center Tax Increment Financing District. The \$3,540,000 Special Service Area Bonds, dated December 20, 2007, are paid solely from special service area taxes levied on benefited properties. The amount of debt outstanding as of April 30, 2011 was \$3,330,000.

TOTAL OUTSTANDING DEBT AND CURRENT DEBT PAYMENTS

	Balances May 1, 2010	Additions	Reductions	Balances April 30, 2011	Fiscal Year Interest Paid
\$2,050,000 General Obligation Alternate Revenue Source Bonds, Series 2008, due December 30,2027 with interest at 3.75%-4.25%	\$ 1,970,000	\$ -	\$ 80,000	\$ 1,890,000	\$ 79,744
TOTAL	\$ 1,970,000	\$ -	\$ 80,000	\$ 1,890,000	\$ 79,744

SCHEDULE OF FUTURE DEBT

General Obligation Alternate Revenue Source Bonds, Series 2008

Fiscal Year Ending <u>April 30</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2012	\$156,744	\$ 80,000	\$76,744
2013	158,744	85,000	73,744
2014	160,556	90,000	70,556
2015	156,956	90,000	66,956
2016	158,356	95,000	63,356
2017	154,556	95,000	59,556
2018	155,756	100,000	55,756
2019	156,756	105,000	51,756
2020	157,556	110,000	47,556
2021	158,156	115,000	43,156
2022	153,556	115,000	38,556
2023	153,956	120,000	33,956
2024	154,006	125,000	29,006
2025	153,850	130,000	23,850
2026	158,487	140,000	18,487
2027	157,537	145,000	12,537
<u>2028</u>	<u>156,375</u>	<u>150,000</u>	<u>6,375</u>
Total	\$2,661,903	\$1,890,000	\$771,903

LEGAL DEBT LIMIT

Equalized Assessed Valuation EAV (2010)	\$469,822,326
Bond Debt Limit 8.625% of EAV	\$40,522,176
Amount Applicable to Debt Limit	-
Legal Debt Margin @ 4/30/11	<u>\$40,522,176</u>

FINANCIAL SUMMARY



THE VILLAGE OF
WILLOWBROOK

Village of Willowbrook

Fund Balance Analysis Fiscal Years 2010-11 & 2011-12

	General Corporate Fund (1)	Water Fund (1)	Hotels/Motel Tax Fund (1)	Motor Fuel Tax Fund (1)	SSA Bond Fund (Agency) (2)	SSA Project Fund	Water Capital Improvement Fund (1)	Capital Projects Fund (1)	2008 Bond Fund	Land Acquisition, Facility Expansion & Renovation Fund (1)	All Funds Total
ESTIMATED											
Fiscal Year 2010-11											
Estimated Fund Balance 5/1/10	\$ 3,827,541	\$ 509,813	\$ 16,413	\$ 119,692	N/A	\$ 51,438	\$ 147,022	\$ 312,536	\$ -	\$ -	\$ 4,984,455
Estimated Revenues	8,021,803	1,850,040	61,035	264,130	319,140	100	13,353	1,000	159,744	-	10,690,345
Estimated Operating Expense	7,123,409	1,757,664	69,720	-	319,040	-	-	-	159,744	-	9,429,577
Estimated Capital Expense	114,958	26,500	-	218,000	-	-	8,000	119,054	-	-	486,512
Estimated Fund Balance 4/30/11	\$ 4,610,977	\$ 575,689	\$ 7,728	\$ 165,822	N/A	\$ 51,538	\$ 152,375	\$ 194,482	\$ -	\$ -	\$ 5,758,711
Days Operating Expense	236										
ESTIMATED											
Fiscal Year 2011-12											
Estimated Fund Balance 5/1/11	\$ 4,610,977	\$ 575,689	\$ 7,728	\$ 165,822	N/A	\$ 51,538	\$ 152,375	\$ 194,482	\$ -	\$ -	\$ 5,758,611
Estimated Revenues	7,735,231	1,850,342	61,010	227,065	320,050	100	1,052	1,000	-	9,495	10,205,345
Estimated Operating Expense	7,134,000	1,528,425	63,220	-	320,050	51,538	-	-	156,744	-	9,253,977
Estimated Capital Expense	160,280	62,331	-	325,000	-	-	137,000	450	-	-	685,061
Estimated Transfers In (Out)	(3,211,586)	(331,718)	-	-	-	-	281,560	(60,000)	156,744	3,165,000	-
Estimated Fund Balance 4/30/12	\$ 1,840,342	\$ 503,557	\$ 5,518	\$ 67,887	N/A	\$ 100	\$ 297,987	\$ 135,032	\$ -	\$ 3,174,495	\$ 6,024,918
Days Operating Expense	94										
% Change in Fund Balance	-60%	-13%	-29%	-59%	N/A	-100%	96%	-31%	N/A	100%	

(1) Refer to the following narrative for a discussion on the decline/increase in fund balance.

(2) This is an agency fund and does not report fund balance.

Village of Willowbrook Fund Balance Analysis

As noted in the preceding schedule, several funds are anticipated to experience changes in fund balance of greater than 10%.

General Fund – The decline in fund balance is due to the budgeted transfer of \$3,165,000 to establish the Land Acquisition, Facility Expansion and Renovation Fund to accumulate resources to be used as part of the Village’s long range capital plan. The amount is unrestricted and may be transferred back to the General Fund in whole or in part if needed for revenue shortfalls or unanticipated expenditures.

Water Fund – The decline in fund balance is due to the budgeted transfer of \$281,560 to the Water Capital Improvement Fund, which is a varying annual transfer that was determined as part of an eight year plan to accumulate resources to repaint the Village’s water towers rather than issue long term debt.

Hotel/Motel Tax Fund – The decline in fund balance is due to the effect of flat revenue streams.

Motor Fuel Tax Fund – The decline in fund balance is due to the planned drawdown of reserves to pay for street improvements that had been previously deferred.

SSA Project Fund – The decline in fund balance is due to a final planned capital item in the Town Center Development, after which the fund will be closed.

Water Capital Improvement Fund – The increase in fund balance is due to the budgeted transfer in from the Water Fund to begin to accumulate resources for the water tower painting project.

Capital Projects Fund – The decline in fund balance is due to the budgeted transfer out of excess bond proceeds that will be used to pay the debt service on the 2008 Bond Series. Once the funds are depleted, the fund will be closed.

Land Acquisition, Facility Expansion and Renovation Fund - The increase in fund balance is due to the budgeted transfer in from the General Fund to begin to accumulate resources for future capital projects.

**Village of Willowbrook
Budget Summary - All Funds Combined**

	<u>Actual 08-09</u>	<u>Actual 09-10</u>	<u>Budget 10-11</u>	<u>Estimated Actual 10-11</u>	<u>Proposed 11-12</u>
Revenues (1)	\$ 12,489,856	\$ 9,744,107	\$ 10,274,004	\$ 10,690,345	\$ 13,808,649
Operating Expense (1)	<u>9,115,281</u>	<u>9,062,972</u>	<u>9,679,023</u>	<u>9,429,577</u>	<u>12,797,281</u>
Operating Surplus	3,374,576	681,135	594,981	1,260,768	1,011,368
Capital Budget	<u>3,221,432</u>	<u>1,281,545</u>	<u>514,196</u>	<u>486,512</u>	<u>745,061</u>
Net Surplus	<u>\$ 153,144</u>	<u>\$ (600,410)</u>	<u>\$ 80,785</u>	<u>\$ 774,256</u>	<u>\$ 266,307</u>

(1) Includes transfers to/from other funds

**Village of Willowbrook
Budget Summary - All Village Funds**

	Actual 08-09	Actual 09-10	Budget 10-11	Estimated Actual 10-11	Proposed 11-12
REVENUE (1)					
General Corporate Fund	\$ 7,654,790	\$ 7,469,889	\$ 7,516,455	\$ 8,021,803	\$ 7,735,231
Water Fund	1,718,515	1,693,643	1,953,105	1,850,040	1,850,342
Hotel/Motel Tax Fund	71,678	66,650	72,010	61,035	61,010
Motor Fuel Tax Fund	235,045	226,356	214,900	264,130	227,065
SSA Bond & Interest Fund	1,610	-	319,040	319,140	320,050
SSA Project Fund	3,905	282	250	100	100
Water Capital Improv Fund	100,940	292	34,500	13,353	282,612
Capital Projects Fund	2,703,374	89,545	4,000	1,000	1,000
2008 Bond Fund	-	197,450	159,744	159,744	156,744
Land Acq, Fac Exp & Renov Fund	-	-	-	-	3,174,495
Total	\$ 12,489,856	\$ 9,744,107	\$ 10,274,004	\$ 10,690,345	\$ 13,808,649
EXPENDITURE (2)					
General Corporate Fund	\$ 7,364,629	\$ 7,251,256	\$ 7,309,734	\$ 7,238,367	\$ 10,505,866
Water Fund	1,746,712	1,725,637	1,909,418	1,784,164	1,922,474
Hotel/Motel Tax Fund	96,854	46,335	72,000	69,720	63,220
Motor Fuel Tax Fund	347,523	101,239	218,000	218,000	325,000
SSA Bond & Interest Fund	224,584	-	319,040	319,040	320,050
SSA Project Fund	127,297	-	51,657	-	51,538
Water Capital Improv Fund	636,057	118,612	35,000	8,000	137,000
Capital Projects Fund	1,793,057	903,988	118,626	119,054	60,450
2008 Bond Fund	-	197,450	159,744	159,744	156,744
Land Acq, Fac Exp & Renov Fund	-	-	-	-	-
Total	\$ 12,336,712	\$ 10,344,517	\$ 10,193,219	\$ 9,916,089	\$ 13,542,342
Surplus (Deficit)	\$ 153,144	\$ (600,410)	\$ 80,785	\$ 774,256	\$ 266,307

(1) Includes transfers in from other funds

(2) Includes transfers out to other funds

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

	MAJOR FUND General Fund			MAJOR FUND Water & Water Capital Improv. Fund			NON-MAJOR FUNDS (Hotel/Motel, MFT, Cap Proj & Land Acq)		
	Actual	Estimated	Proposed	Actual	Estimated	Proposed	Actual	Estimated	Proposed
	09-10	Actual 10-11	11-12	09-10	Actual 10-11	11-12	09-10	Actual 10-11	11-12
REVENUES									
Taxes	\$ 5,759,900	\$ 5,982,776	\$ 5,906,769	\$ -	\$ -	\$ -	\$ 292,942	\$ 324,955	\$ 287,865
Licenses and permits	273,955	283,370	254,500	-	-	-	-	-	-
Intergovernmental	427,282	411,820	395,115	-	-	-	-	-	-
Charges for Services	98,744	91,078	92,387	1,680,517	1,841,440	1,842,294	-	-	-
Fines and forfeits	431,607	784,400	711,000	-	-	-	-	-	-
Investment Income	40,774	30,000	30,000	7,819	6,400	6,700	3,100	1,210	10,705
Miscellaneous	429,724	434,249	345,460	5,600	2,400	2,400	86,510	-	-
Total Revenues	\$ 7,461,986	\$ 8,017,693	\$ 7,735,231	\$ 1,693,936	\$ 1,850,240	\$ 1,851,394	\$ 382,552	\$ 326,165	\$ 298,570
EXPENDITURES/EXPENSES									
General Government	1,774,033	1,694,008	1,748,550	-	-	-	670,502	79,720	63,220
Public Safety	4,347,899	4,484,148	4,453,307	-	-	-	-	-	-
Highways and Streets	769,185	723,031	777,940	-	-	-	116,123	218,000	325,000
Health and Welfare	-	-	-	-	-	-	-	-	-
Culture and Recreation	360,139	337,180	314,483	-	-	-	-	-	-
Water Service	-	-	-	1,770,527	1,563,653	1,727,756	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	160,000	-	-	-	-
Interest and fiscal charges	-	-	-	9,508	4,240	-	428	428	450
Total Expenditures/Expenses	\$ 7,251,256	\$ 7,238,367	\$ 7,294,280	\$ 1,780,035	\$ 1,727,893	\$ 1,727,756	\$ 787,053	\$ 298,148	\$ 388,670
Net Surplus (Deficit)	\$ 210,730	\$ 779,326	\$ 440,951	\$ (86,099)	\$ 122,347	\$ 123,638	\$ (404,501)	\$ 28,017	\$ (90,100)
Other Financing Sources (Uses)									
Transfer to Other Funds	-	-	(3,211,586)	(64,214)	(51,118)	(331,718)	(133,236)	(108,626)	(60,000)
Transfer from Other Funds	-	-	-	-	-	281,560	-	-	3,165,000
Sale of Capital Assets	7,903	4,110	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 7,903	\$ 4,110	\$ (3,211,586)	\$ (64,214)	\$ (51,118)	\$ (50,158)	\$ (133,236)	\$ (108,626)	\$ 3,105,000
Estimated Fund Balance, May 1	3,608,908	3,827,541	4,610,977	807,148	656,835	728,064	986,378	448,641	368,032
Estimated Fund Balance, April 30	\$ 3,827,541	\$ 4,610,977	\$ 1,840,342	\$ 656,835	\$ 728,064	\$ 801,544	\$ 448,641	\$ 368,032	\$ 3,382,932

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

NON-MAJOR FUNDS SSA Bond (Agency) Fund			NON-MAJOR FUNDS 2008 Bond Fund & SSA Project Fund			TOTAL All Funds		
Actual 09-10	Estimated Actual 10-11	Proposed 11-12	Actual 09-10	Estimated Actual 10-11	Proposed 11-12	Actual 09-10	Estimated Actual 10-11	Proposed 11-12
\$ 326,154	\$ 319,040	\$ 320,050	\$ -	\$ -	\$ -	\$ 6,378,996	\$ 6,626,771	\$ 6,514,684
-	-	-	-	-	-	273,955	283,370	254,500
-	-	-	-	-	-	427,282	411,820	395,115
-	-	-	-	-	-	1,779,261	1,932,518	1,934,681
463	100	-	282	100	100	431,607	784,400	711,000
-	-	-	-	-	-	52,438	37,810	47,505
-	-	-	-	-	-	521,834	436,649	347,860
\$ 326,617	\$ 319,140	\$ 320,050	\$ 282	\$ 100	\$ 100	\$ 9,865,373	\$ 10,513,338	\$ 10,205,345
-	-	-	-	-	51,538	2,444,535	1,773,728	1,863,308
-	-	-	-	-	-	4,347,899	4,484,148	4,453,307
-	-	-	-	-	-	885,308	941,031	1,102,940
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	360,139	337,180	314,483
-	-	-	-	-	-	1,770,527	1,563,653	1,727,756
105,000	105,000	110,000	80,000	80,000	80,000	185,000	345,000	190,000
217,925	214,040	210,050	117,450	79,744	76,744	345,311	298,452	287,244
\$ 322,925	\$ 319,040	\$ 320,050	\$ 197,450	\$ 159,744	\$ 208,282	\$ 10,338,719	\$ 9,743,192	\$ 9,939,038
\$ 3,692	\$ 100	\$ -	\$ (197,168)	\$ (159,644)	\$ (208,182)	\$ (473,346)	\$ 770,146	\$ 266,307
-	-	-	-	-	-	(197,450)	(159,744)	(3,603,304)
-	-	-	197,450	159,744	156,744	197,450	159,744	3,603,304
-	-	-	-	-	-	7,903	4,110	-
\$ -	\$ -	\$ -	\$ 197,450	\$ 159,744	\$ 156,744	\$ 7,903	\$ 4,110	\$ -
-	-	-	51,156	51,438	51,538	5,453,590	4,984,455	5,758,611
-	-	-	\$ 51,438	\$ 51,538	\$ 100	\$ 4,988,147	\$ 5,758,711	\$ 6,024,918

VILLAGE OF WILLOWBROOK
SUMMARY OF FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
PROPOSED FY 2011-12

	General Fund	Water Fund	Water Capital Impr Fund	Hotel Motel Tax Fund	Motor Fuel Tax Fund	Capital Projects Fund	Land Acquisition, Facility Expansion & Renovation Fund	SSA Bond & Project Funds	2008 Bond Fund	All Funds Total
REVENUES										
Taxes	\$ 5,906,769	\$ -	\$ -	\$ 61,000	\$ 226,865	\$ -	\$ -	\$ 320,050	\$ -	\$ 6,514,684
Licenses and permits	254,500	-	-	-	-	-	-	-	-	254,500
Intergovernmental	395,115	-	-	-	-	-	-	-	-	395,115
Charges for Services	92,387	1,841,442	852	-	-	-	-	-	-	1,934,681
Fines and forfeits	711,000	-	-	-	-	-	-	-	-	711,000
Investment Income	30,000	6,700	-	10	200	1,000	9,495	-	100	47,505
Miscellaneous	345,460	2,200	200	-	-	-	-	-	-	347,860
Total Revenues	7,735,231	1,850,342	1,052	61,010	227,065	1,000	9,495	320,050	100	10,205,245
EXPENDITURES/EXPENSES										
General Government	1,748,550	-	-	63,220	-	-	-	-	51,538	1,863,308
Public Safety	4,453,307	-	-	-	-	-	-	-	-	4,453,307
Highways and Streets	777,940	-	-	-	325,000	-	-	-	-	1,102,940
Planning & Economic Dev	-	-	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	314,483	-	-	-	-	-	-	-	-	314,483
Water Service	-	1,590,756	137,000	-	-	-	-	-	-	1,727,756
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal Retirement	-	-	-	-	-	-	-	110,000	80,000	190,000
Interest and Fiscal Charges	-	-	-	-	-	450	-	210,050	76,744	287,244
Total Expenditures/Expenses	7,294,280	1,590,756	137,000	63,220	325,000	450	-	320,050	208,282	9,939,038
Net Surplus (Deficit)	440,951	259,586	(135,948)	(2,210)	(97,935)	550	9,495	-	(208,182)	266,307
Other Financing Sources (Uses)										
Transfer to Other Funds	(3,211,586)	(331,718)	-	-	-	(60,000)	-	-	-	(3,603,304)
Transfer from Other Funds	-	-	281,560	-	-	-	3,165,000	-	156,744	3,603,304
Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(3,211,586)	(331,718)	281,560	-	-	(60,000)	3,165,000	-	156,744	-
Estimated Fund Balance, May 1	4,610,977	575,689	152,375	7,728	165,822	194,482	-	-	51,538	5,758,611
Estimated Fund Balance, April 30	\$ 1,840,342	\$ 503,557	\$ 297,987	\$ 5,518	\$ 67,887	\$ 135,032	\$ 3,174,495	\$ -	\$ 100	\$ 6,024,918

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

Salaries include full and part time employees

Fund	FY 2009-10	FY 2010-11	FY 2011-12	Salaries	Salaries2
	Budgeted	Budgeted	Budgeted	Dollar	%
	Salaries	Salaries	Salaries	Change	Change
GENERAL FUND					
Village Board & Clerk	25,550	25,550	27,250	1,700	6.7%
¹ Administration	230,477	84,075	177,005	92,930	110.5%
² Planning & Economic Dev	87,530	24,755	25,347	592	2.4%
Parks & Recreation	62,791	62,791	34,300	(28,491)	-45.4%
Finance	196,667	196,667	81,100	(115,567)	-58.8%
³ Police	2,733,525	2,440,176	2,556,700	116,524	4.8%
Public Works	192,410	189,290	167,082	(22,208)	-11.7%
Building & Zoning	96,381	92,407	94,592	2,185	2.4%
WATER FUND	191,510	191,510	169,302	(22,208)	-11.6%
TOTAL	3,816,841	3,307,221	3,332,678	25,457	0.8%

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

Fund	FY 2009-10	FY 2010-11	FY 2011-12	Benefits	Benefits2
	Budgeted	Budgeted	Budgeted	Dollar	%
	Benefits	Benefits	Benefits	Change	Change
GENERAL FUND					
Village Board & Clerk	1,954	1,954	2,100	146	7.5%
Administration	102,065	110,636	101,079	(9,557)	-8.6%
Planning & Economic Dev	32,075	15,238	14,582	(656)	-4.3%
Parks & Recreation	13,795	15,319	6,870	(8,449)	-55.2%
Finance	58,055	65,295	33,779	(31,516)	-48.3%
Police	857,599	996,633	931,819	(64,814)	-6.5%
Public Works	51,173	64,058	58,267	(5,791)	-9.0%
Building & Zoning	43,054	47,400	48,619	1,219	2.6%
WATER FUND	52,121	65,693	60,465	(5,228)	-8.0%
TOTAL	1,211,891	1,382,226	1,257,580	(124,646)	-9.0%

¹ Outsourcing of Village Administrator position

² Elimination of Planner position

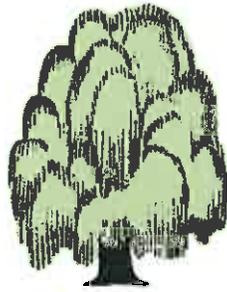
³ Elimination of one Deputy Chief position

% of Salaries & Benefits of General Fund Expenditures (1) 63%

% of Salaries & Benefits of Water Fund Expenses(1) 14%

(1) Transfers out have been excluded from total expenditures/expenses

REVENUE SUMMARY

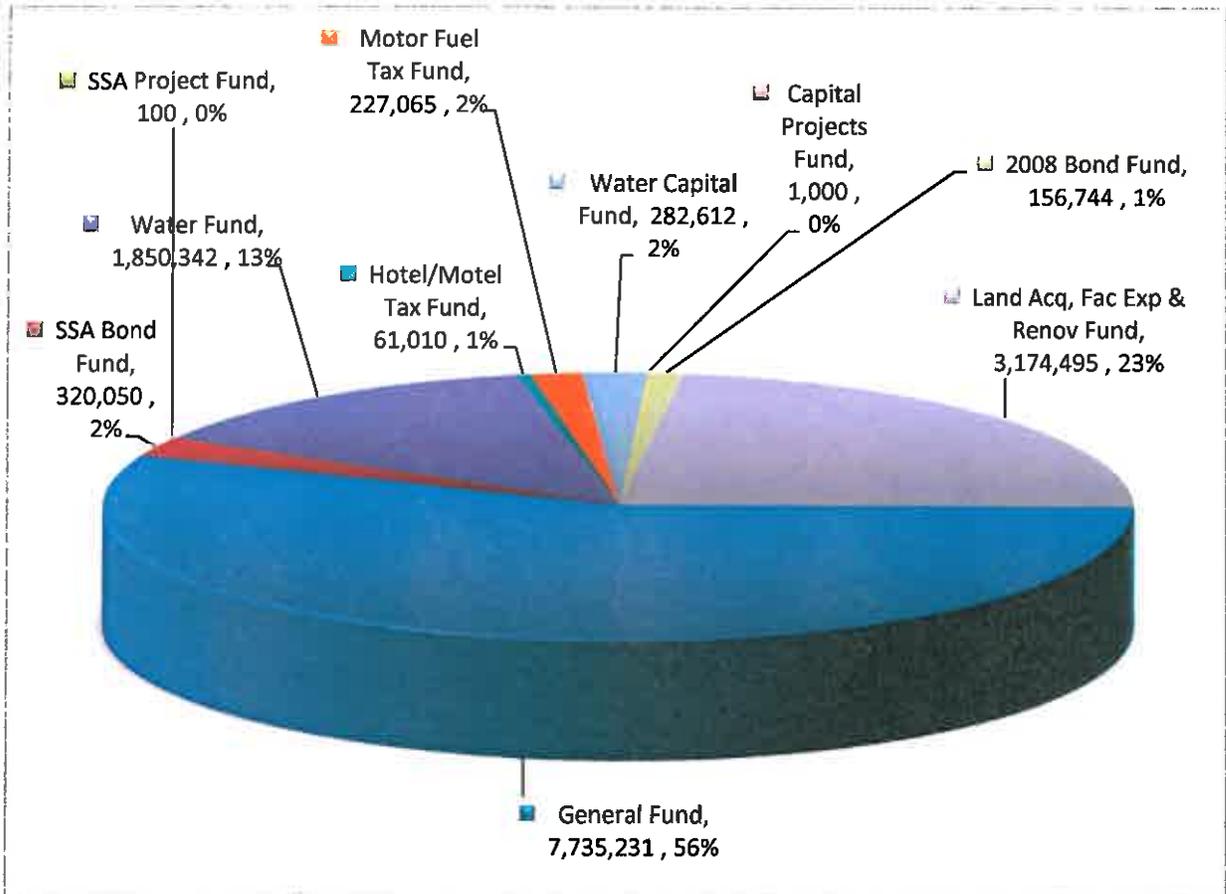


THE VILLAGE OF
WILLOWBROOK

MAJOR REVENUE SOURCES BY FUND

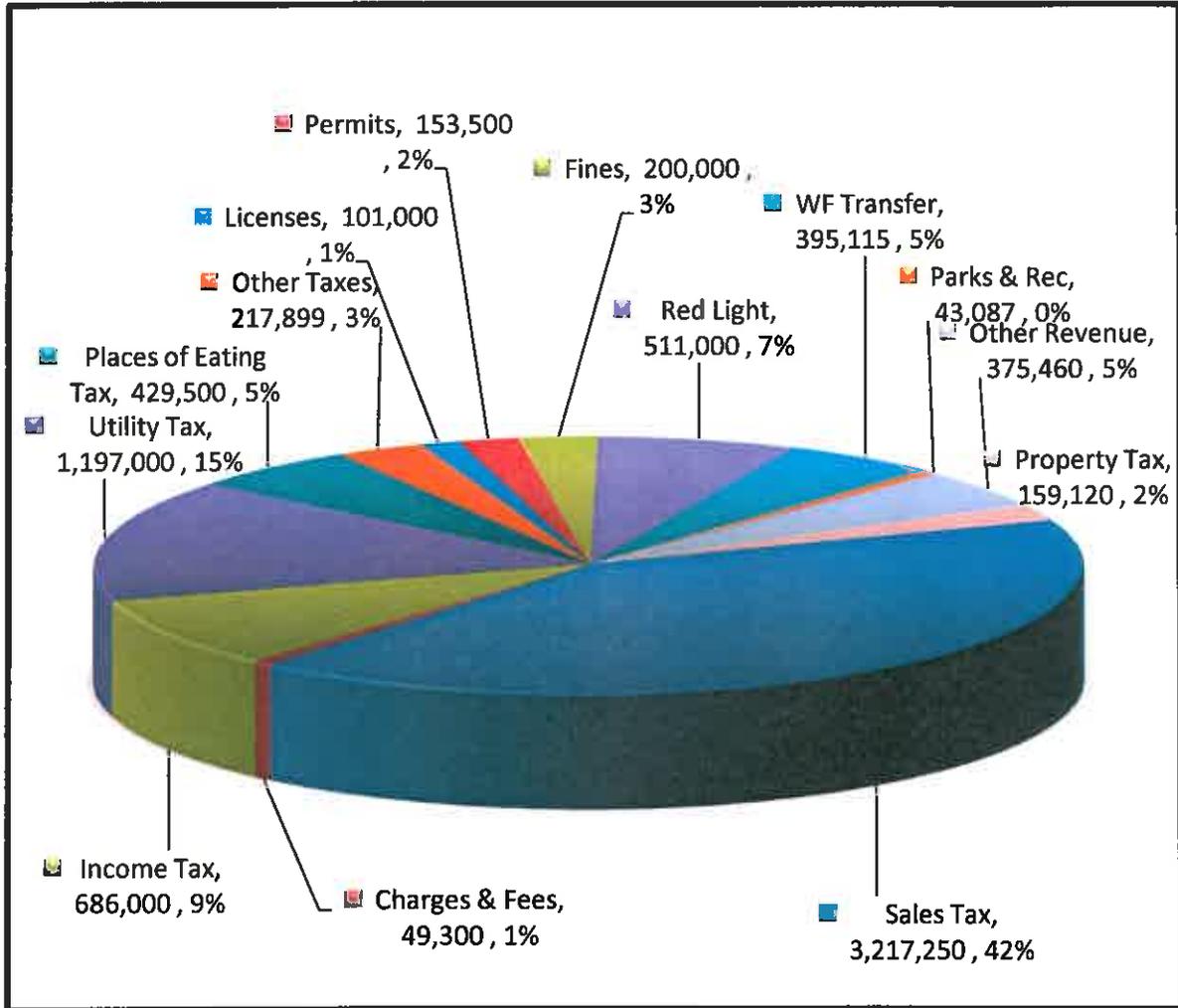
The principal revenue source for FY 2011-12 continues to be the Village's portion of the State sales tax on retail sales within the Village, utility taxes and water sales.

All Funds Revenue - \$13,808,649



General Corporate Fund Revenues By Source \$7,735,231

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

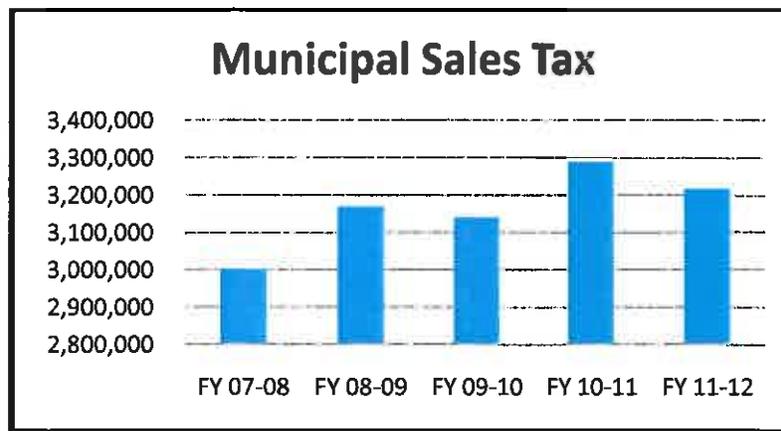
Sales Tax - \$3,217,250 (42%)

General purchase of goods in the Village generates a 7.25% sales tax to the State. The municipality where the tax is collected receives 1% of the revenues collected. Included in the sales tax figures are the Village's share of auto rental tax and local use tax. The accompanying chart illustrates actual collections for FY 07-08, FY 08-09 and FY 09-10 combined with an estimate of FY 2010-11 revenues and the projections for FY 2011-12. The FY 2010-11 actual is expected to come in \$168,750 or 5% above the budgeted amount. In the FY 2010-11 year, budgeted sales tax revenues were increased by a conservative 2% over the prior budget. Based on the diversified mix of sales tax producers, which include a car dealership, retail shopping with a new town center, a large industrial base and grocery stores the economic downturn has impacted revenues but not to the extent originally expected.

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

The following assumptions were made to develop the FY 2011-12 sales tax projection: estimated revenues from FY 2010-11 of approximately \$3,200,000 were used as a starting point, and a projection of \$20,000 was added to the existing base for new establishments that experienced a full year of business in FY 10-11 (Buffalo Wild Wings), as well as establishments that opened during FY 10-11 (Lassek Market & Deli, a Goodwill retail store, Meatheads, Sprint, and PeiWei Asian Diner).

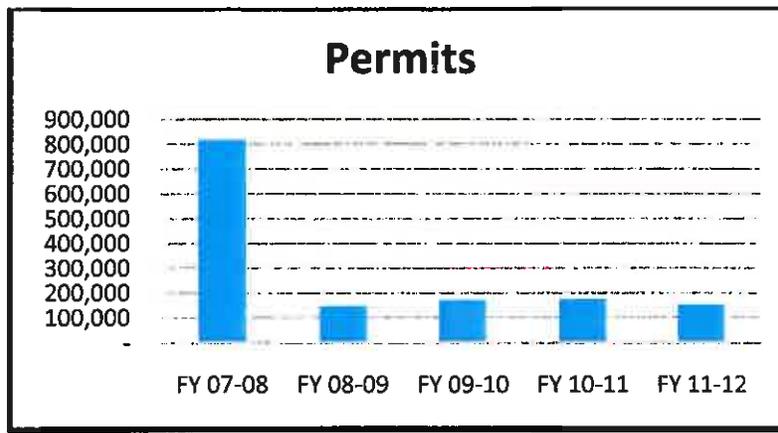
While the general economy has been on the decline, the Village has been fortunate to have the Town Center Development up and running. Retailers and restaurants such as Michael's, Sports Authority, Bed Bath & Beyond, Staples, Portillo's, Panera Bread, Starbucks, Chipotle and Jamba Juice have all fared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



Permit Revenues - \$153,500 (2%)

The Village is permitted by law to charge permit fees for certain activities. Examples include building and sign permits. The \$153,500 projection is based on permit fees for the normal permit required activities that occur throughout the year. The Village did not include any permit revenues for new development. After an annual review of the permit fee schedule, there are no increases planned for FY 2011-12. The Village continues to take a conservative approach to budgeting revenue sources such as permit fees that are volatile in nature.

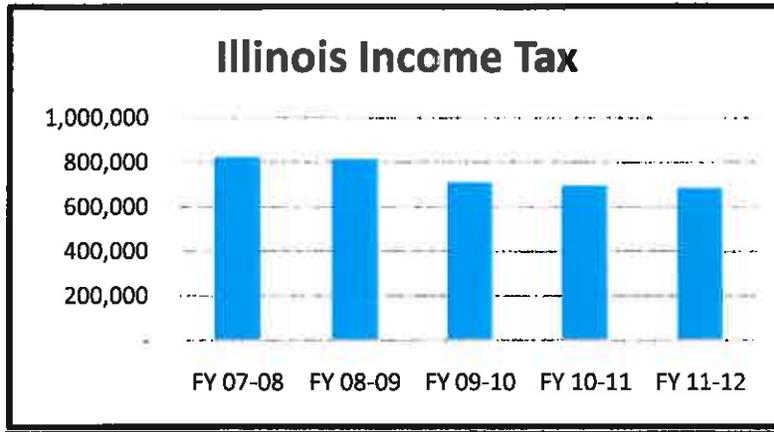
The chart below illustrates actual collections for FY 07-08, FY 08-09 and FY 09-10 combined with an estimate of FY 2010-11 revenues and the projections for FY 2011-12. The Fiscal Year 2007-08 numbers includes the majority of Town Center permit fees. The past three fiscal years saw the lowest permit fees collected in many years which coincides with the general burst of the housing market bubble felt throughout the State.



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

The Village receives a portion of State income tax receipts on a per-capita basis. Based on information from the Illinois Municipal League, the Village is estimating a per-capita distribution of \$76.50 for FY 2011-12, which is consistent with FY 2010-11. In prior years per capita income tax receipts were as high as \$92.00. The census figures from the 2010 census had not yet been released during the revenue estimation process, however population figures recently released show a drop in the Village's population from 8,967 to 8,540. The Village will do all it can to protect the share of income tax revenues received from the State of Illinois. There has been legislation introduced that would reduce the municipal share of income tax receipts by 30%. This could mean a loss of over \$200,000 annually for the Village of Willowbrook.

The following chart illustrates actual collections for FY 07-08, FY 08-09 and FY 09-10 combined with an estimate of FY 2010-11 revenues and the projections for FY 2011-12.



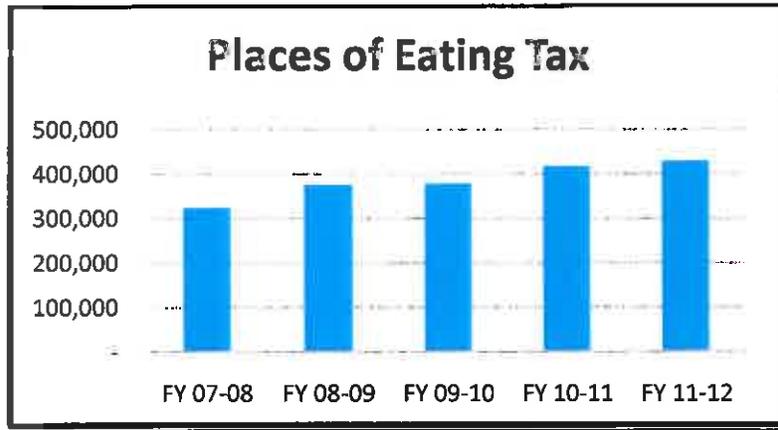
Other Taxes - \$217,899 (3%)

- Township Road & Bridge Tax - \$91,000 - That portion of the Road and Bridge Tax imposed by Downers Grove Township that is returned to the Village.
- Special Recreation Tax Levy - \$68,120 - This tax will be levied for the specific purpose of providing special recreation opportunities for participants in the Village's park and recreation programs. The tax levy will provide revenues to pay for the Village's membership in the Gateway Association and other park improvements.
- Amusement Tax - \$90,000 - The Village imposes an amusement tax equal to 6% of the gross receipts collected in the form of fees or charges for amusement purposes. The primary entities remitting amusement tax are a bowling alley and athletic clubs that are located in the Village.
- Personal Property Replacement Tax - \$1,000 - In accordance with 30 ILCS 115/12, Personal Property Taxes are paid by the state to all local taxing units that previously levied a tax on personal property. Taxation on personal property by local taxing units has been abolished.
- Telecommunication Lease - \$29,699 - The Village entered into an agreement with US Cellular whereby US Cellular is leasing the Village's water tower for a term of 5 years with the right to extend for (4) successive (5) year periods. FY 2011-12 will be the fifteenth year of the agreement.

Places of Eating Tax – \$429,500 (5%)

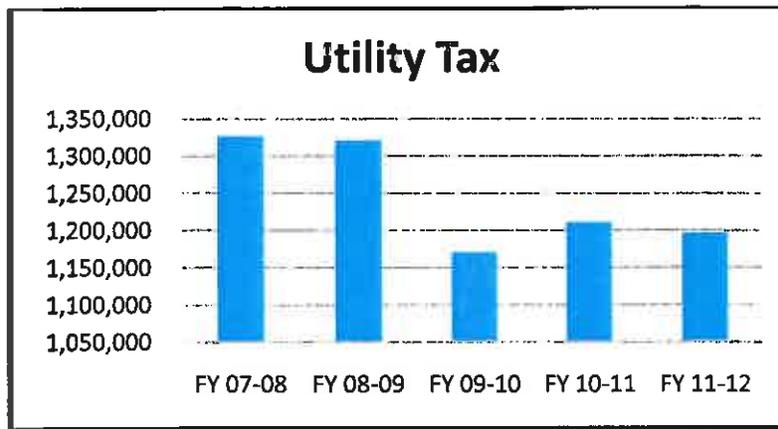
A 1.0% Places of Eating tax has been assessed to businesses in the Village that sell food and beverages at retail and contain indoor seating on the premises. The 1.0% tax is passed onto the consumer and is charged on the gross receipts charged. There are currently 37 establishments that are assessed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

The following chart illustrates actual collections for FY 07-08, FY 08-09 and FY 09-10 combined with an estimate of FY 2010-11 revenues and the projections for FY 2011-12.



Utility Tax - \$1,197,000 (15%)

A 5.00% Utility Tax on gross electricity, natural gas and telecommunication transmissions in the Village continues to generate substantial revenue. Also included in Utility Tax is the 6.00% Simplified Municipal Telecommunication Tax the State of Illinois now administers. The Utility Tax rate was raised from 3.75% to 5.00% and the Simplified Municipal Telecommunication tax was raised from 4.75% to 6.00% in FY 2004-05. The budgeted amount of utility tax revenues were based on actual collections in FY 2010-11 with a built in decrease for the economic conditions.



▪ **Utility Tax – Water System**

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

Licenses - \$101,100 (1%)

Includes liquor licenses, business licenses, vending licenses and scavenger licenses.

Fines - \$711,000 (10%)

Fine income received by the Village for local ordinance violations and traffic court fines. The Village implemented red light cameras in July 2009. It is estimated that revenues of \$511,000 will be generated from red light violations, although predictability is difficult as frequent drivers have become aware of the cameras, however many users of the roadways where the cameras are placed are not every day commuters.

Interfund Transfer - \$395,115 (5%)

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

Park and Recreation Revenue - \$43,087 (0%)

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

Other Revenue - \$424,760 (6%)

- Other sources of revenue include, but are not limited to, reimbursements for engineering and construction fees, federal and state grants, the sale of fixed assets and franchise fees.
- Charges and fees include public hearing fees, plat fees, copies of accident reports, ordinances, maps, elevator inspections and burglar alarms. Except for public hearing and plat fees, which may vary based on the development activity within a year, the remaining fees are fairly consistent from year to year.
- Interest Income – The Treasurer of the Village (Director of Finance) is directed by State statute to invest the idle funds of the Village to offset revenue requirements of the Village. Investment vehicles utilized include participation in the Illinois Funds, an investment pool administered by the State Treasurer, money market funds with the Community Bank of Willowbrook, and IMET, the Illinois Metropolitan Investment Fund.

**WATER FUND
\$1,850,342**

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.

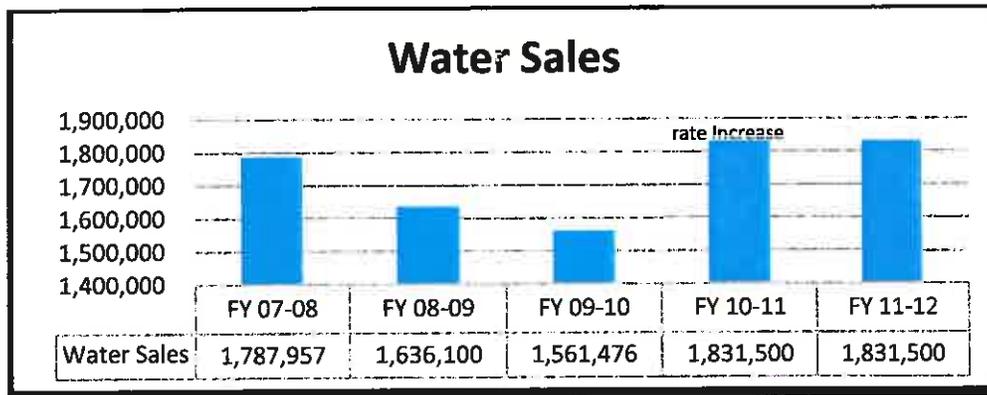
Sale of Water - \$1,831,500 (99%)

Effective May 1, 2010, the Village water rates increased by 20% to \$4.79 for residential and \$5.52 for commercial usage per thousand gallons. Prior to this, the last rate increases occurred in 2001 and 2000, and before that time 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.

The FY 10-11 rate increase was necessary to offset the increased cost of purchased water from the DuPage Water Commission of 17%. The additional 3% in the rate increase has been earmarked for maintenance of the Village's water system. Long term planning for the water fund begins with staff and the Municipal Services/Finance Administration Committees who prepare a five-year operating and capital plan for water fund revenues and expenditures. That plan is used as the basis for estimating water usage and revenues on an annual basis.

The Village board approved a policy to increase water rates every year as needed to set aside funds for painting of the three Village water towers in ten years versus issuing bonds, however no increase was implemented for FY 11-12.

The following chart illustrates actual collections for FY 07-08, FY 08-09 and FY 09-10 combined with an estimate of FY 2010-11 revenues and the projections for FY 2011-12.



Other - \$18,842 (1%)

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

**HOTEL/MOTEL TAX FUND
\$61,010**

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

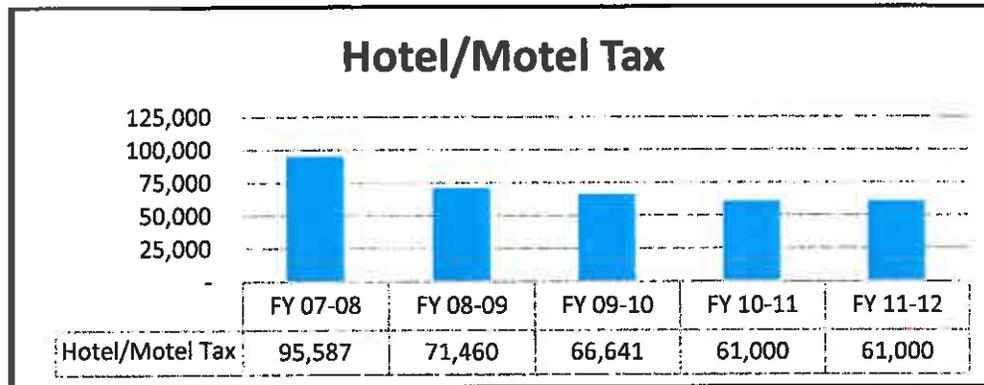
Hotel /Motel Tax - \$61,000 (99.9%)

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

Interest Income - \$10 - (.01%)

Investment revenue expected to be earned.

The following chart illustrates actual collections for FY 07-08, FY 08-09 and FY 09-10 combined with an estimate of FY 2010-11 revenues and the projections for FY 2011-12.



**MOTOR FUEL TAX FUND
\$227,065**

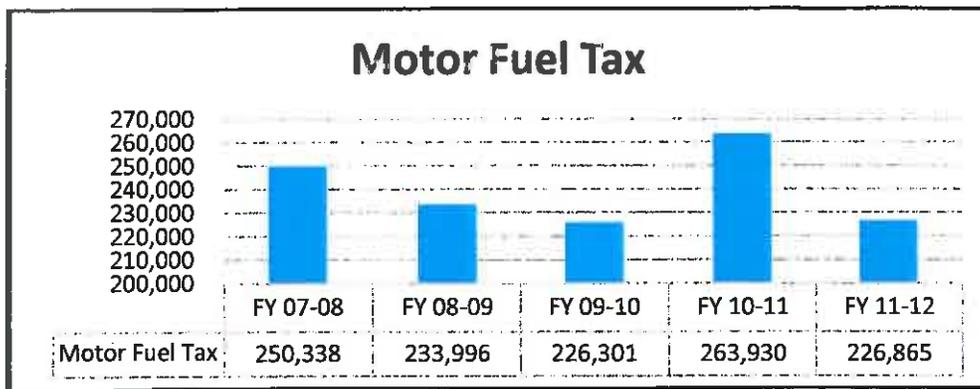
MFT Allotments - \$226,865 (99.9%)

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 2011-12 the IML is projecting a decrease in receipts. The projection decreased from \$25.30 per capita for FY 2010-11 to \$23.75 for FY 2011-12.

Interest Income - \$200 (.01%)

Investment revenue expected to be earned.

The following chart illustrates actual collections for FY 07-08, FY 08-09 and FY 09-10 combined with an estimate of FY 2010-11 revenues and the projections for FY 2011-12.



SPECIAL SERVICE AREA ONE BOND FUND \$320,050

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

Property Taxes - \$320,050 (100%)

Property taxes levied solely on the benefitted properties in the SSA.

SPECIAL SERVICE AREA ONE PROJECT FUND \$100

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

Interest Income - \$100 (100%)

Investment revenue expected to be earned.

WATER CAPITAL IMPROVEMENTS FUND \$282,612

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

CAPITAL PROJECTS FUND

\$1,000

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

Interest Income - \$1,000 (100%)

Investment revenue expected to be earned.

2008 BOND FUND

\$156,744

The 2008 Bond Fund (Debt Service Fund) is used to account for the funding and payment of the 20 year 2008 General Obligation Alternate Revenue Source Bonds. The 2008 Bonds were issued to pay for a portion of the new Public Works Facility and the completion of the 75th Extension Project. Funding for the debt service payments will come from the water and general fund revenues. In addition, excess bond proceeds remaining in the Capital Projects Fund will be transferred here in FY 11-12 to repay principal.

LAND ACQUISITION, FACILITY EXPANSION & RENOVATION FUND

\$3,174,495

This fund was created in FY 11-12 to account for the collection of funds to be used for major future land purchases, expansion of Village facilities and renovation of Village facilities. The amount of revenue budgeted in FY 11-12 consists of a transfer of \$3,165,000 from the General Fund and \$9,495 of interest income.

**Village of Willowbrook
Revenue Summary**

Description	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Estimated Actual	FY 11-12 Proposed Budget
General Corporate Fund	7,564,790	7,469,889	7,516,455	8,021,803	7,735,231
Water Fund	1,718,515	1,693,643	1,953,105	1,850,040	1,850,342
Hotel/Motel/Tax Fund	71,678	66,650	72,010	61,035	61,010
Motor Fuel Tax Fund	235,045	226,356	214,900	264,130	227,065
SSA Bond Fund	1,610	326,618	319,040	319,140	320,050
SSA Project Fund	3,905	282	250	100	100
Water Capital Improvements Fund	100,940	292	34,500	13,353	282,612
Capital Projects Fund	2,703,374	89,545	4,000	1,000	1,000
2008 Bond Fund	-	197,450	159,744	159,744	156,744
Land Acquisition, Facility Expansion & Renovation Fund	-	-	-	-	3,174,495
Total Revenues	\$ 12,399,857	\$ 10,070,726	\$ 10,274,004	\$ 10,690,345	\$ 13,808,649

Difference from Budget 10-11 to Proposed 11-12: 34.40%

Difference from Budget 10-11 to Estimated Actual 10-11: 4.05%

Difference from Estimated Actual 10-11 to Proposed 11-12: 29.17%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	General Corporate Fund					
	REVENUES					
	Operating Revenue					
01-310-101	Property Tax Levy-SRA	63,806	66,394	65,300	66,465	68,120
01-310-102	Property Tax Levy-Rd & Bridge	84,040	88,658	88,900	91,035	91,000
01-310-103	Prior Year Tax Collected	-	-	-	-	-
* TOTAL	Property Taxes	147,845	155,052	154,200	157,500	159,120
	Other Taxes					
01-310-201	Municipal Sales Tax	3,170,121	3,141,134	3,121,250	3,290,000	3,217,250
01-310-202	Illinois Income Tax	817,027	712,194	686,000	697,000	686,000
01-310-203	Amusement Tax	96,026	95,075	90,000	84,600	90,000
01-310-204	Replacement Tax	1,517	1,343	1,000	1,135	1,000
01-310-205	Utility Tax	1,321,423	1,170,665	1,150,000	1,211,000	1,197,000
01-310-207	Telecommunication Lease	25,655	26,938	28,285	28,285	29,699
01-310-208	Places of Eating Tax	376,310	379,498	404,500	418,000	429,500
01-310-209	Utility Tax-Water System	80,717	77,581	96,500	94,556	96,500
01-310-210	Utility Tax-Water System	734	421	700	700	700
* TOTAL	Other Taxes	5,889,531	5,604,848	5,578,235	5,825,276	5,747,649
	Licenses					
01-310-301	Vehicle Licenses	-	-	-	-	-
01-310-302	Liquor Licenses	46,500	56,675	51,500	60,015	53,500
01-310-303	Business Licenses	42,340	37,447	40,770	40,770	40,000
01-310-305	Vending Machine	1,920	2,440	2,500	2,500	2,500
01-310-306	Scavenger Licenses	6,000	6,000	5,000	5,000	5,000
* TOTAL	Licenses	96,760	102,562	99,770	108,285	101,000
	Permits					
01-310-401	Building Permits	141,913	167,920	100,000	171,555	150,000
01-310-402	Sign Permits	5,980	3,160	3,000	3,000	3,000
01-310-403	Other Permits	720	312	500	530	500
* TOTAL	Permits	148,612	171,393	103,500	175,085	153,500
	Fines					
01-310-501	Circuit Court Fines	144,807	151,391	150,000	150,000	150,000
01-310-502	Traffic Fines	69,182	52,021	50,000	50,000	50,000
01-310-503	Red Light Fines	-	228,195	484,400	584,400	511,000
* TOTAL	Fines	213,989	431,607	684,400	784,400	711,000
	Transfers-Other Funds					
01-310-601	Administrative Support Reimb.-Water Fund	407,000	427,282	411,820	411,820	395,115
01-310-605	Transfer From TIF	-	-	-	-	-
01-310-610	Transfer From Capital Project Fund	-	-	-	-	-
* TOTAL	Transfer Other Funds	407,000	427,282	411,820	411,820	395,115
	Charges & Fees					
01-310-700	Planning Application Fees	10,800	11,000	10,000	14,467	10,000
01-310-701	Public Hearing Fees	850	4,900	2,550	2,550	2,550
01-310-702	Planning Review Fees	12,000	8,278	8,000	13,000	8,000
01-310-703	Annexation Fees	2,200	-	500	500	500
01-310-704	Accident Report Copies	2,185	1,885	2,000	2,000	2,000
01-310-706	Copies-Ordinances & Maps	305	209	2,000	1,000	1,000
01-310-723	Elevator Inspection Fees	3,750	7,050	5,150	3,000	5,150
01-310-724	Burglar Alarm Fees	14,470	21,665	20,000	5,000	20,000
01-310-726	NSF Fee	-	50	100	100	100
* TOTAL	Charges & Fees	46,560	55,037	50,300	41,617	49,300

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	Park & Recreation Revenue					
01-310-813	Park & Rec Contribution	280	-	-	-	-
01-310-814	Park Permit Fees	6,252	2,003	2,000	2,600	2,600
01-310-815	Summer Recreation Fees	11,405	12,013	14,131	14,930	10,774
01-310-816	Winter Recreation Fees	6,842	8,454	4,108	5,000	8,709
01-310-817	Special Events	2,100	2,437	1,500	3,300	1,900
01-310-818	Fall Recreation Fees	3,552	4,811	4,200	8,145	4,504
01-310-819	Burr Ridge/Willowbrook Baseball Reimb.	8,396	7,390	8,000	7,836	7,000
01-310-820	Holiday Contribution	-	-	-	-	-
01-310-821	Check Processing Fee	4	-	50	50	-
01-310-822	BR/WB Baseball Reimb for Facility	6,600	6,600	7,600	7,600	7,600
* TOTAL	Park & Recreation Revenue	45,431	43,707	41,589	49,461	43,087
	Other Revenue					
01-310-901	Reimbursements - IRMA	37,586	10,464	5,000	15,265	5,000
01-310-902	Waster Sticker Fee	13,651	10,927	12,000	12,000	12,000
01-310-903	Reimbursements - Police Training	-	-	-	-	-
01-310-904	50th Anniversary	-	8,514	-	8,331	-
01-310-905	Arc Bins	-	-	-	-	-
01-310-907	Bid Proposal Deposit	400	300	1,000	1,000	1,000
01-310-909	Sale - Fixed Assets	21,477	7,903	8,000	4,110	-
01-310-910	Reimbursements - Tree Planting	975	525	2,500	2,500	1,000
01-310-911	Other Reimbursements-Refunds	13,075	13,757	6,500	17,839	10,000
01-310-912	Reimbursements-Brush Pick-Up	-	-	-	-	-
01-310-913	Other Receipts	5,691	22,268	5,000	1,000	5,000
01-310-914	Reimbursements - Park & Rec Memorial Program	-	500	1,000	1,000	1,000
01-310-915	Reimbursements-Police Special Detail	54,274	10,570	16,250	16,250	17,550
01-310-916	Donations	-	-	-	958	500
01-310-917	Reimbursements - PW Other	12,150	3,192	8,000	2,000	8,000
01-310-919	Reimbursements - CD Engineering	-	12,500	2,000	2,000	2,000
01-310-920	Reimbursements - PW Engineering	-	15,366	2,000	2,000	2,000
01-310-921	Reimbursements - PW Construction	-	-	2,500	2,500	2,500
01-310-922	Federal/State Grants	45,581	34,163	31,632	69,816	1,000
01-310-923	Reimbursements - Attorney Fees	-	-	2,000	2,000	2,000
01-310-925	Nicor Gas Annual Payment	24,160	22,753	24,000	24,000	24,720
01-310-926	Cable Franchise Fees	138,658	145,491	140,760	152,291	153,000
01-310-928	Drug Forfeitures - State	-	-	500	3,000	500
01-310-929	Drug Forfeitures - Federal	-	-	500	7,000	500
01-310-930	Drug Forfeitures - Dea	148,853	118,433	91,499	91,499	96,190
* TOTAL	Other Revenue	516,530	437,627	362,641	438,359	345,460
** TOTAL	Operating Revenue	7,512,259	7,429,115	7,486,455	7,991,803	7,705,231
	Non-Operating Revenue					
01-320-108	Interest Income	32,252	32,054	30,000	30,000	30,000
01-320-109	Changes In Market Value	20,279	8,721	-	-	-
** TOTAL	Non-Operating Revenue	52,531	40,775	30,000	30,000	30,000
*** TOTAL	General Corporate Fund	7,564,790	7,469,889	7,516,455	8,021,803	7,735,231

Difference from Budget 10-11 to Proposed 11-12:

2.91%

Difference from Budget 10-11 to Estimated 10-11:

6.72%

Difference from Estimated 10-11 to Proposed 11-12:

-3.57%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	WATER FUND					
	REVENUES					
	Operating Revenue					
	Charges & Fees					
02-310-712	Water Sales	1,636,100	1,561,476	1,931,868	1,831,500	1,831,500
02-310-714	Water Meter Sales	1,963	3,177	1,100	2,500	2,500
02-310-716	Water Meter Read Sales	5,509	6,926	6,588	6,588	6,590
02-310-717	Other Revenue	1,128	626	852	852	852
02-310-719	Transfer From Capital Project Fund	-	-	-	-	-
02-310-720	Transfer From Water Cap Fund	63,194	108,312	-	-	-
* TOTAL	Charges & Fees	1,707,893	1,680,517	1,940,408	1,841,440	1,841,442
** TOTAL	Operating Revenue	1,707,893	1,680,517	1,940,408	1,841,440	1,841,442
	Non-Operating Revenue					
02-320-108	Interest Income	7,622	7,526	11,197	6,200	6,500
02-320-109	Changes In Market Value	-	-	-	-	-
02-320-112	Contributed Revenues	-	-	-	-	-
* TOTAL	Other Income	7,622	7,526	11,197	6,200	6,500
	Charges & Fees					
02-320-713	Water Connection Fees	3,000	5,600	1,500	2,400	2,400
* TOTAL	Charges & Fees	3,000	5,600	1,500	2,400	2,400
** TOTAL	Non-Operating Revenue	10,622	13,126	12,697	8,600	8,900
*** TOTAL	Water Fund Revenues	1,718,515	1,693,643	1,953,105	1,850,040	1,850,342
	Difference from Budget 10-11 to Proposed 11-12:				-5.26%	
	Difference from Budget 10-11 to Estimated 10-11:				-5.28%	
	Difference from Estimated 10-11 to Proposed 11-12:				0.02%	

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	Hotel/Motel Tax Fund					
	REVENUES					
	Operating Revenue					
	Other Taxes					
03-310-205	Hotel/Motel Tax	71,460	66,641	72,000	61,000	61,000
* TOTAL	Other Taxes	71,460	66,641	72,000	61,000	61,000
	Charges And Fees					
03-310-725	Registration Fees	-	-	-	-	-
* TOTAL	Charges And Fees	-	-	-	-	-
	Other Revenue					
03-310-913	Other Receipts	25	-	-	25	-
03-310-922	Federal/State Grants	-	-	-	-	-
* TOTAL	Other Revenue	25	-	-	25	-
** TOTAL	Operating Revenue	71,485	66,641	72,000	61,025	61,000
	Non-Operating Revenue					
	Other Income					
03-320-108	Interest Income	192	9	10	10	10
03-320-109	Changes In Market Value	-	-	-	-	-
* TOTAL	Other Income	192	9	10	10	10
03-320-999	Equity Transfer From General Fund	-	-	-	-	-
* TOTAL	Transfers	-	-	-	-	-
** TOTAL	Non-Operating Revenue	192	9	10	10	10
*** TOTAL	Hotel/Motel/Tax Fund	71,678	66,650	72,010	61,035	61,010
	Difference from Budget 10-11 to Proposed 11-12:				-15.28%	
	Difference from Budget 10-11 to Estimated 10-11:				-15.24%	
	Difference from Estimated 10-11 to Proposed 11-12:				-0.04%	

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	Motor Fuel Tax Fund					
	REVENUES					
	Operating Revenue					
	Other Taxes					
04-310-216	M F T Receipts	233,996	226,301	214,800	263,930	226,865
04-310-217	High Growth Cities Program Receipts	-	-	-	-	-
* TOTAL	Other Taxes	233,996	226,301	214,800	263,930	226,865
** TOTAL	Operating Revenue	233,996	226,301	214,800	263,930	226,865
	Non-Operating Revenue					
04-320-108	Interest Income	1,049	55	100	200	200
* TOTAL	Other Income	1,049	55	100	200	200
** TOTAL	Non-Operating Revenue	1,049	55	100	200	200
*** TOTAL	Motor Fuel Tax Fund Revenues	235,045	226,356	214,900	264,130	227,065
	Difference from Budget 10-11 to Proposed 11-12:				5.66%	
	Difference from Budget 10-11 to Estimated 10-11:				22.91%	
	Difference from Estimated 10-11 to Proposed 11-12:				-14.03%	

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	SSA Bond & Interest Fund					
	REVENUES					
	Operating Revenues					
06-310-101	Property Tax Receipts	-	326,154	319,040	319,040	320,050
06-310-102	Bond Proceeds	-	-	-	-	-
06-310-103	Transfer from TIF Fund	-	-	-	-	-
* TOTAL	Operating Revenues	-	326,154	319,040	319,040	320,050
	Non-Operating Revenue					
06-320-108	Interest Income	1,610	463	-	100	-
* TOTAL	Non-Operating Revenue	1,610	463	-	100	-
*** TOTAL	SSA Bond & Interest Fund	1,610	326,618	319,040	319,140	320,050

Difference from Budget 10-11 to Proposed 11-12: 0.32%

Difference from Budget 10-11 to Estimated 10-11: 0.03%

Difference from Estimated 10-11 to Proposed 11-12: 0.29%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	SSA One Project Fund					
	REVENUES					
	Operating Revenues					
08-310-101	Bond Proceeds	-	-	-	-	-
* TOTAL	Operating Revenues	-	-	-	-	-
	Non-Operating Revenue					
08-320-108	Interest Income	3,905	282	250	100	100
* TOTAL	Non-Operating Revenue	3,905	282	250	100	100
*** TOTAL	SSA One Project Fund	3,905	282	250	100	100

Difference from Budget 10-11 to Proposed 11-12: -60.00%

Difference from Budget 10-11 to Estimated 10-11: -60.00%

Difference from Estimated 10-11 to Proposed 11-12: 0.00%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	Water Capital Improvements Fund					
	R E V E N U E S					
	Operating Revenues					
09-310-605	Transfer From Water Fund	93,221	-	34,100	13,153	282,412
09-310-606	DWC Robate	-	-	-	-	-
09-310-920	Developer Contributions	-	-	-	-	-
* TOTAL	Operating Revenues	93,221	-	34,100	13,153	282,412
	Non-Operating Revenue					
09-320-108	Interest Income	7,719	292	400	200	200
09-320-109	Changes In Market Value	-	-	-	-	-
* TOTAL	Non-Operating Revenue	7,719	292	400	200	200
*** TOTAL	Water Capital Improvements Fund	100,940	292	34,500	13,353	282,612

Difference from Budget 10-11 to Proposed 11-12:

719.17%

Difference from Budget 10-11 to Estimated 10-11:

-61.30%

Difference from Estimated 10-11 to Proposed 11-12:

2016.47%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	Capital Projects Fund					
	REVENUES					
	Operating Revenues					
10-310-604	Transfer From Water Cap Fund-DS	500,000	-	-	-	-
10-310-605	Transfer From Water Fund	-	-	-	-	-
10-310-606	Transfer From General Fund	45,000	-	-	-	-
10-310-607	Transfer From General Fund - DS	-	-	-	-	-
10-310-610	Grants	-	-	-	-	-
10-310-611	Grants - 75Th Street	-	-	-	-	-
10-310-612	Reimburse - Other	-	-	-	-	-
10-310-920	Developer Contributions	111,076	86,510	-	-	-
* TOTAL	Operating Revenues	656,076	86,510	-	-	-
	Non-Operating Revenue					
10-320-108	Interest Income	15,748	3,035	4,000	1,000	1,000
10-320-109	Changes In Market Value	-	-	-	-	-
10-320-110	Debt Certificates - Land Purchase	-	-	-	-	-
10-320-111	Bond Proceeds	2,050,000	-	-	-	-
10-320-112	Bond Discount	(18,450)	-	-	-	-
10-310-912	Annexation Fees	-	-	-	-	-
10-320-920	Little League Contributions	-	-	-	-	-
10-320-921	Residents Contributions	-	-	-	-	-
* TOTAL	Non-Operating Revenue	2,047,298	3,035	4,000	1,000	1,000
*** TOTAL	Capital Projects Fund Revenue	2,703,374	89,545	4,000	1,000	1,000

Difference from Budget 10-11 to Proposed 11-12: -75.00%

Difference from Budget 10-11 to Estimated 10-11: -75.00%

Difference from Estimated 10-11 to Proposed 11-12: 0.00%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	2008 Bond Fund					
	REVENUES					
	Operating Revenues					
11-310-111	Bond Proceeds	-	-	-	-	-
* TOTAL	Operating Revenues	-	-	-	-	-
	Non-Operating Revenue					
11-310-101	Transfer from General Fund	-	-	-	-	46,586
11-310-102	Transfer from Water Fund	-	64,214	51,118	51,118	50,158
11-310-109	Transfer from Capital Fund	-	-	108,626	108,626	60,000
11-320-108	Interest Income	-	133,236	-	-	-
* TOTAL	Non-Operating Revenue	-	197,450	159,744	159,744	156,744
*** TOTAL	2008 Bond Fund	-	197,450	159,744	159,744	156,744

Difference from Budget 10-11 to Proposed 11-12: -1.88%

Difference from Budget 10-11 to Estimated 10-11: 0.00%

Difference from Estimated 10-11 to Proposed 11-12: -1.88%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

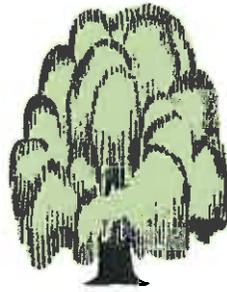
ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	Land Acquisition, Facility Expansion & Renovation Fund					
	REVENUES					
	Operating Revenues					
	None	-	-	-	-	-
* TOTAL	Operating Revenues	-	-	-	-	-
	Non-Operating Revenue					
14-310-101	Transfer from General Fund	-	-	-	-	3,165,000
14-320-108	Interest Income	-	-	-	-	9,495
* TOTAL	Non-Operating Revenue	-	-	-	-	3,174,495
*** TOTAL	Land Acquisition, Facility Expansion & Renovation Fund	-	-	-	-	3,174,495

Difference from Budget 10-11 to Proposed 11-12: N/A

Difference from Budget 10-11 to Estimated 10-11: N/A

Difference from Estimated 10-11 to Proposed 11-12: N/A

EXPENDITURE SUMMARY



THE VILLAGE OF
WILLOWBROOK

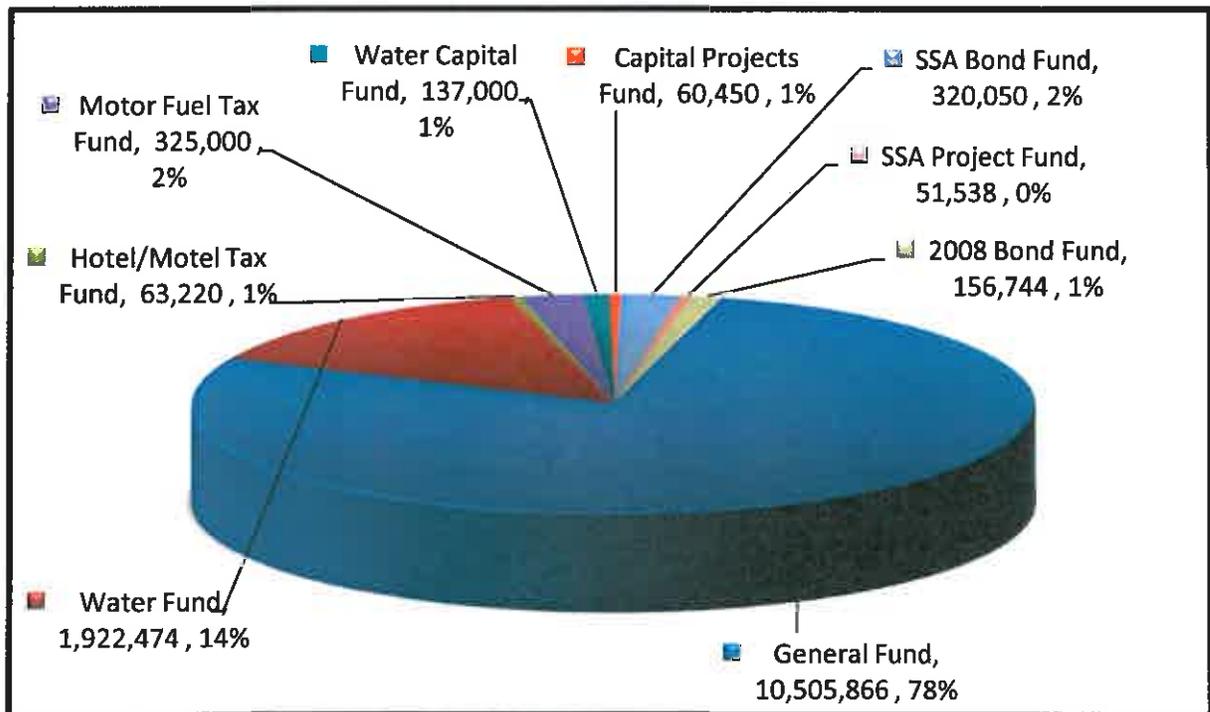
TOTAL EXPENDITURES BY FUND

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

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

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

Total Village Expenditures – All Funds - \$13,542,342



Expenditure Narratives – By Fund

General Fund

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

Village Board & Clerk - \$38,995

The village board & clerk budget realized a 2% decrease as a result of funds allocated in the prior years for the Village's 50th anniversary celebration, which concluded in FY 10-11. Highlights include:

- Includes salaries and benefits for elected officials.
- Funding for office supplies and local conferences.
- Funding for public relations.

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

Board of Police Commissioners - \$23,250

The board of police commissioner's budget remained at the same level as FY 10-11. See the Police Commissioner's tab for line item detail.

Administration Department – \$4,278,617

The administration department budget realized a 339% increase compared to the FY 2010-11 budget because of the budgeted \$3,165,000 transfer to establish the Land Acquisition, Facility Expansion and Renovation Fund and the budgeted \$46,586 transfer to the 2008 Bond Fund. Excluding the effect of these transfers, the budget increased approximately 9.6%. Two primary reasons for the increase relate to the additional personnel costs in re-establishing a full time Village Administrator and the cost increase resulting from the change from the management intern position to a management analyst. Additional costs will be incurred related to the economic incentive agreement the Village has with a local developer, however this is directly correlated to sales tax earned on the subject property.

Highlights are as follows:

- Costs have been reduced where possible, including steep reductions in consulting fees as the Village Administrator position was brought back in-house, and also decreases in pension costs.

See the Administration Department tab for line item detail.

Planning and Economic Development - \$141,550

The planning budget realized a 23% or \$26,000 increase due to the outsourcing of the planning function, which was not budgeted in this department in FY 10-11. A total of \$25,000 has been allocated for the planning consultant. See the Planning & Economic tab for line item detail.

Parks and Recreation - \$314,483

The parks and recreation department budget realized a 10.8% or \$38,000 decrease compared to the FY 2010-11 budget.

- The decrease is primarily due to a reduction in personnel costs due to the retirement of the long-time Superintendent of Parks.
- Funding for capital improvements include repair/replacement of ball field backstops.

See the Parks and Recreation tab for line item detail.

Finance Department - \$270,747

A reduction of about 17% or \$55,000 was achieved compared to the FY 2010-11 budget through the outsourcing of the Director of Finance position and related salary and benefits savings. Also, the retirement of the long-time cashier/receptionist and replacement with part-time employees also contributed to the personnel cost savings.

Highlights are as follows:

- Includes salaries and benefits for the Financial Analyst and two part-time receptionists.
- Includes contractual fees for the Interim Director of Finance.
- Technology improvements include upgrade of software modules.

See the Finance tab for line item detail.

Police Department - \$4,430,057

The police department budget realized a 2.5% decrease or \$113,000 compared to the FY 2010-11 budget. Highlights are as follows:

- One full-time secretary position was replaced with two part-time secretaries.
- Police pension costs decreased \$47,000
- No new vehicles are budgeted for FY 11-12, although a radio replacement program is planned.
- Dispatching costs decreased slightly.

See the Police Department tab for line item detail.

Public Works - \$777,940

The public works department budget realized a 9% or \$67,000 increase compared to the FY 2010-11 budget. Highlights are as follows:

- Personnel costs were decreased as a result of the merging of the Director of Municipal Services and Village Administrator positions.
- Engineering fees decreased \$16,500 due to the completion of the Route 83 lighting project.
- Rock salt was increased \$38,160 due to rising salt costs.
- The contract for mosquito abatement was locked in in the prior year with no price increase through FY 11-12.
- \$35,000 is budgeted for the replacement of the Village's backhoe (half is budgeted here and half in the Water Fund).

See the Public Works tab for line item detail.

Building & Zoning - \$230,227

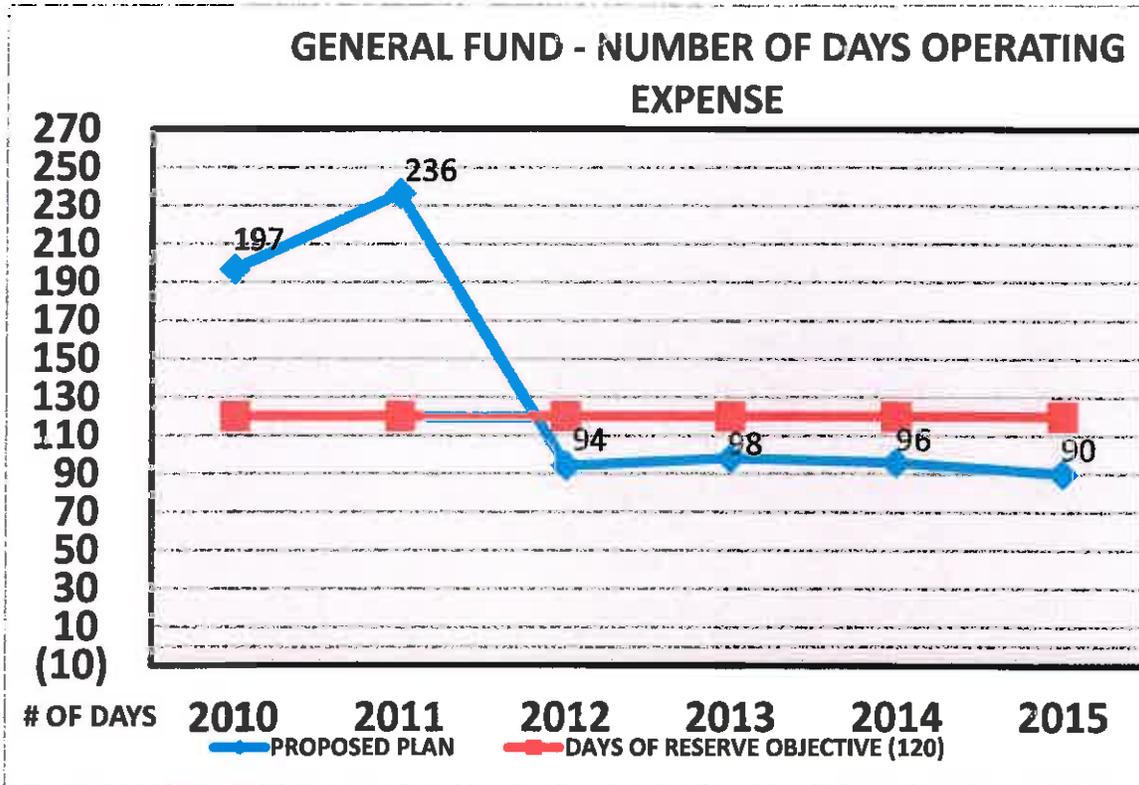
The building & zoning department budget realized a 2% increase compared to the FY 2010-11 budget. Highlights are as follows:

- A minor increase in personnel salaries and benefits accounts for the increase.

See the Building & Zoning tab for line item detail.

General Fund Balance

The general fund balance is estimated to be \$4,610,977 at April 30, 2011 and \$1,840,342 at April 30, 2012. 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 4/30/11 is 236 days. The projected number of days operating expense of fund balance at 4/30/12 is 256 days before the transfer to the Land Acquisition, Facility Expansion and Renovation Fund (94 days after the transfer). The improved financial position of the general fund is a result of staff reductions and other expenditures. The Village cannot continue on this trend and the Village's 5- year plan indicates deficit spending. The Board will be investigating options for new revenue sources to fund future operations.



Water Fund

The water fund accounts for the costs associated with purchasing water from the DuPage Water Commission and distributing to all customers within the Village. This includes maintaining and improving the water distribution system, storage facilities and providing for the reading, installation, and testing of water meters. The water fund budget is less than 1% greater than the prior year.

The final payment on the water fund bonds was made in FY 10-11. The resulting savings will be transferred over to the Water Capital Improvement Fund annually over the next several years to fund the painting of Village water towers in about ten years.

See the Water Fund tab for line item detail.

Working Cash Balance

The working cash balance or the difference between the current assets and current liabilities is an indicator of liquidity and therefore, more comparable to a governmental fund balance than retained earnings. The Water Fund's working cash balance is estimated to be \$575,689 at 4/30/11. The Water Fund's working cash balance is estimated to be \$503,557 at 4/30/12.

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 2010-11 hotel motel tax fund budget is decreased by 12% or \$8,800 reflecting a decrease in the revenues generated from the tax. The decrease occurred in the advertising line item. See the Hotel/Motel fund tab for line item detail.

Fund Balance

The fund balance is projected to be \$7,728 at 4/30/11. The fund balance at 4/30/12 is projected to be \$5,518.

Motor Fuel Tax Fund

The Motor Fuel Tax Fund is established in accordance with State Law as a means of accounting for maintenance and construction costs for street, road and transportation projects, subject to approval by the Illinois Department of Transportation. Based on the street maintenance plan adopted last year, the motor fuel fund budget of \$325,000 will be used for crack filling and patching for various roads throughout the Village.

Fund Balance

The fund balance is projected to be \$165,822 at 4/30/11. The fund balance at 4/30/12 is projected to be \$67,887.

Special Service Area Funds

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

- Expenditures include debt service of \$320,050.

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 received on each thousand gallons of water purchased from the DuPage Water Commission. Effective May 1, 2009 the rate reduction program was eliminated.

Over the next eight years or so, an annual transfer will be made from the Water Fund to the

Water Capital Improvements Fund to accumulate monies to paint the Village's water towers. This pay as you go method was approved by the Village Board rather than issuing debt in the future. 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. Funds have been budgeted for one item:

- Transfer to the 2008 bond fund to pay debt service totaling \$60,000

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 4/30/11 is projected to be \$194,482 and \$135,032 at 4/30/12.

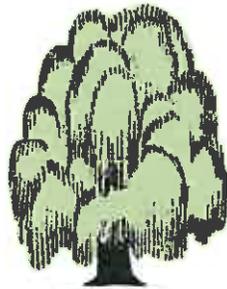
Land Acquisition, Facility Expansion and Renovation Fund

The Village's second capital projects fund is the Land Acquisition, Facility Expansion and Renovation Fund. This is a new fund that is being created in FY 11-12 via a transfer of funds from the General Fund. As there are no immediate plans to use these funds, this fund has no budgeted expenditures in FY 11-12.

2008 Bond Fund

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

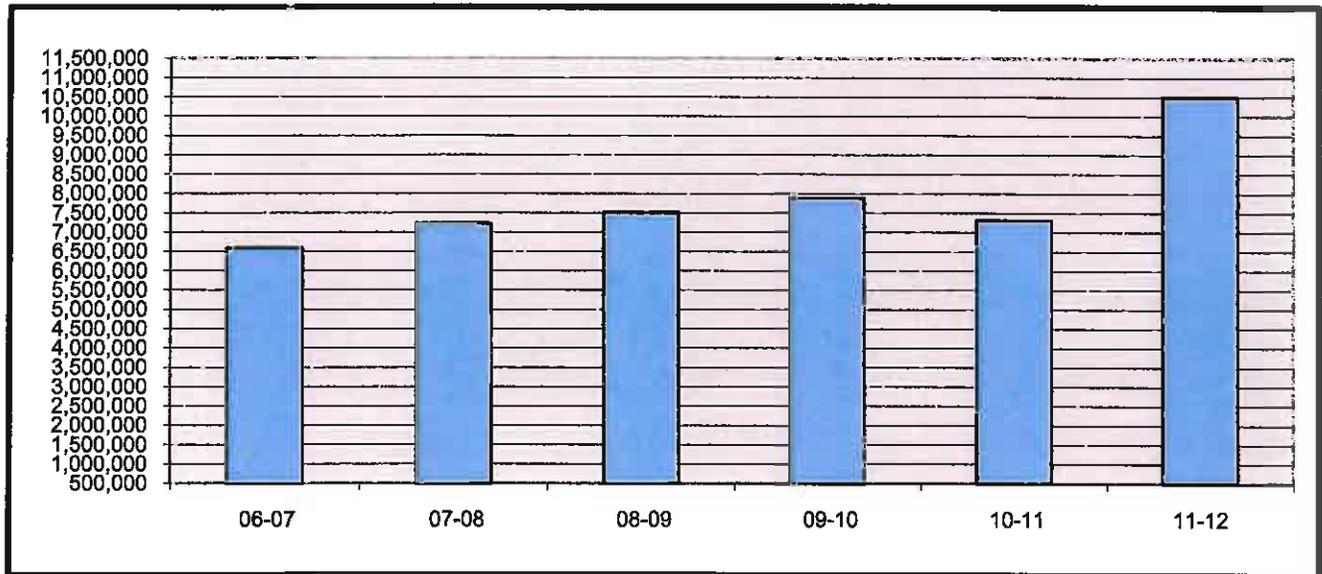
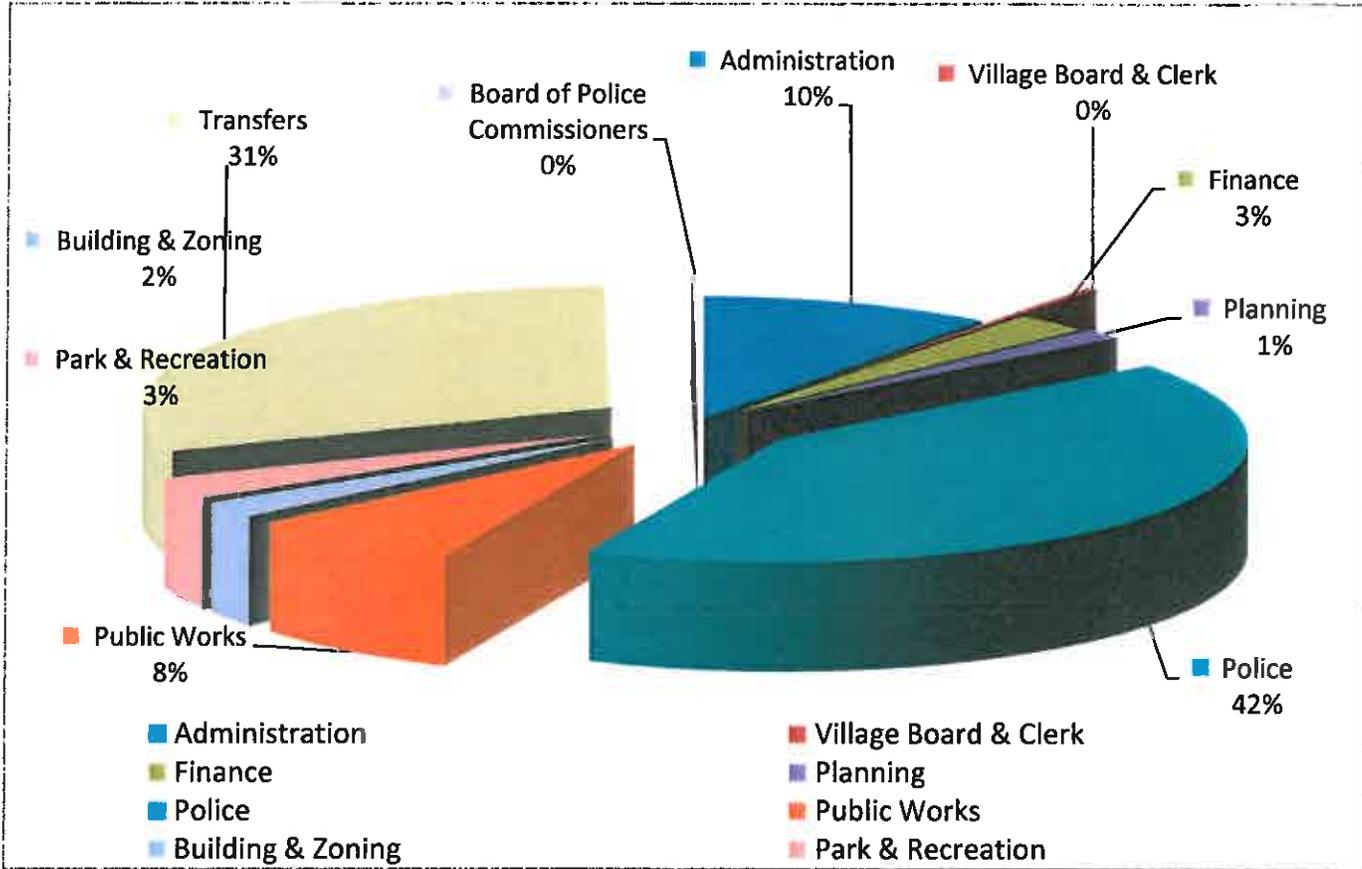
GENERAL FUND



THE VILLAGE OF
WILLOWBROOK

GENERAL FUND EXPENDITURE SUMMARY

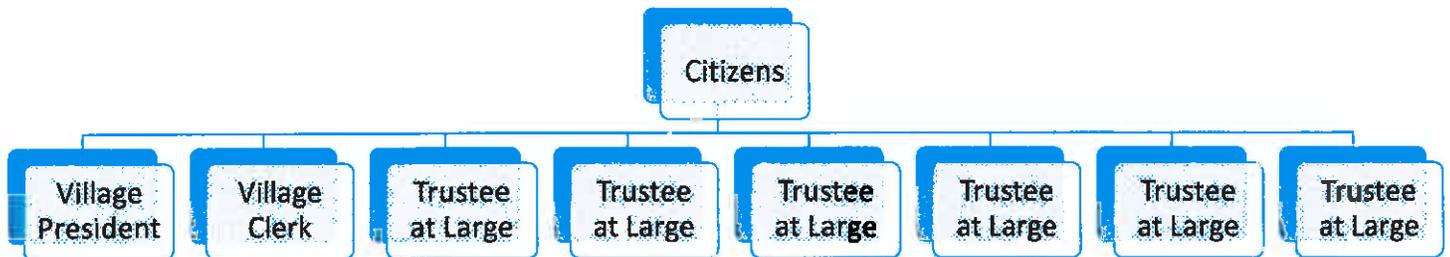
\$10,505,866



**GENERAL FUND EXPENDITURES
BY DEPARTMENT
FISCAL YEAR 2011-12**

EXPENDITURE CATEGORIES	Village Board & Clerk	Board of Police Comm	Admin Depart	Planning & Econ Develop	Parks & Rec	Finance	Police	Public Works	Building & Zoning	Total
Buildings	\$ -	\$ -	\$ 51,020	\$ -	\$ -	\$ -	\$ -	\$ 11,436	\$ -	\$ 62,456
Data Processing	-	-	5,650	2,500	-	33,450	7,000	4,000	2,200	54,800
General Management	37,995	12,750	567,079	67,484	59,170	125,764	4,112,739	251,814	151,061	5,385,856
Legal Services	-	-	162,333	-	-	-	-	-	-	162,333
Financial Audit	-	-	11,750	-	-	110,900	-	-	-	122,650
Community Relations	1,000	-	5,310	-	-	-	-	-	-	6,310
Risk Management	-	-	216,325	2,500	-	-	12,500	-	-	231,325
Capital Improvements	-	-	47,564	166	46,222	633	30,252	35,277	166	160,280
Engineering	-	-	-	68,900	-	-	-	31,000	51,000	150,900
Police-Patrol Service	-	-	-	-	-	-	3,732	-	-	3,732
Police-Investigative Services	-	-	-	-	-	-	1,350	-	-	1,350
Police-Traffic Safety	-	-	-	-	-	-	4,524	-	-	4,524
Police-E S D A Coordinator	-	-	-	-	-	-	560	-	-	560
Police-Crime Prevention	-	-	-	-	-	-	5,500	-	-	5,500
Police-Telecommunications	-	-	-	-	-	-	251,900	-	-	251,900
Equipment Repair	-	-	-	-	-	-	-	16,450	-	16,450
Snow Removal	-	-	-	-	-	-	-	53,160	-	53,160
Street Lighting	-	-	-	-	-	-	-	28,900	-	28,900
Storm Water Improvements	-	-	-	-	-	-	-	148,954	-	148,954
Street Maintenance	-	-	-	-	-	-	-	165,718	-	165,718
Inspection Services	-	-	-	-	-	-	-	-	25,800	25,800
Landscaping	-	-	-	-	75,500	-	-	-	-	75,500
Maintenance	-	-	-	-	36,994	-	-	-	-	36,994
Recreation Programs	-	-	-	-	42,754	-	-	-	-	42,754
Special Recreation Services	-	-	-	-	53,843	-	-	-	-	53,843
Hearings	-	10,500	-	-	-	-	-	-	-	10,500
Health-Mosquito Abatement	-	-	-	-	-	-	-	31,231	-	31,231
Transfers to Other Funds	-	-	3,211,586	-	-	-	-	-	-	3,211,586
Total	\$ 38,995	\$ 23,250	\$ 4,278,617	\$ 141,550	\$ 314,483	\$ 270,747	\$ 4,430,057	\$ 777,940	\$ 230,227	\$ 10,505,866

Village of Willowbrook
Village Board & Clerk
Organizational Chart 2011



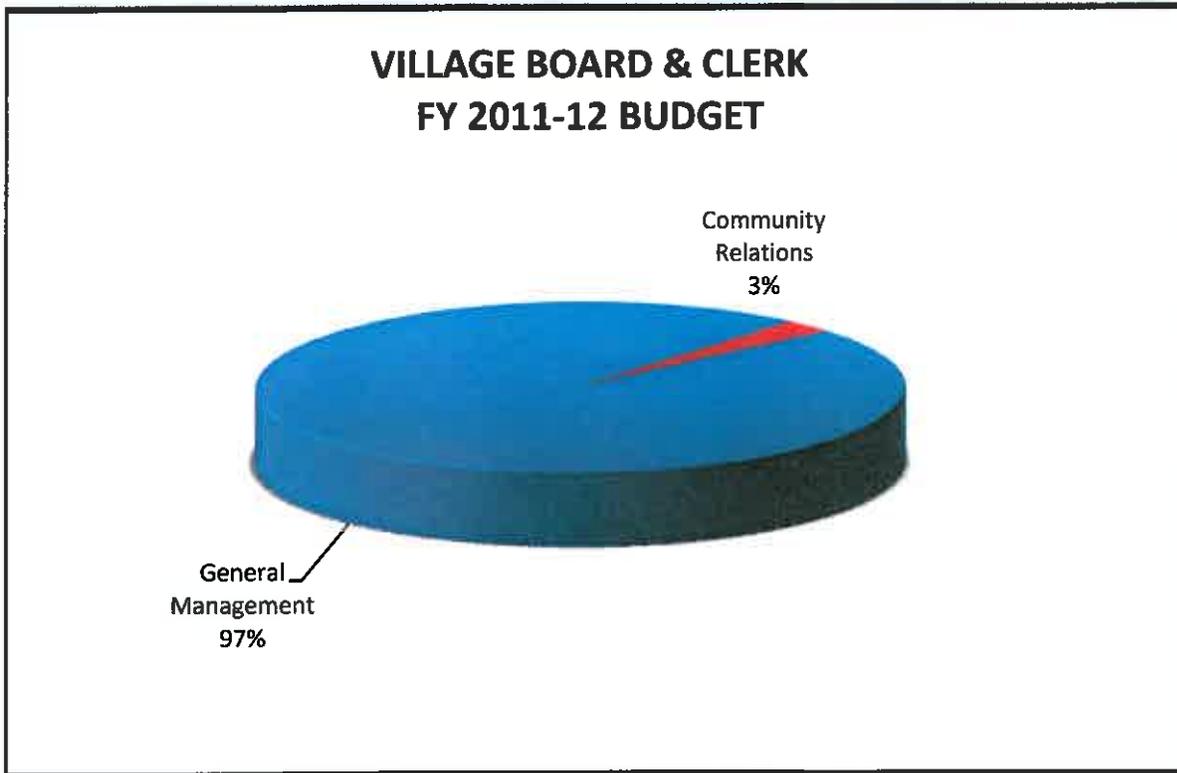
The Village Board establishes policies and procedures for the Village and is responsible for all legislative matters of the Village. The President serves as the chairperson at Board meetings and appoints various Committee Members. The six member Board of Trustees are elected at large on a staggered four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

**Village Board and Clerk Budget
Fiscal Year 2011-2012**

<u>Program</u>	<u>Description</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Budget</u>
410	General Management	\$ 39,304	\$ 37,995
420	Community Relations	500	1,000
425	Capital Improvements	-	-
430	Contingencies	-	-
	Total	\$ 39,804	\$ 38,995

Percent Difference

-2.03%

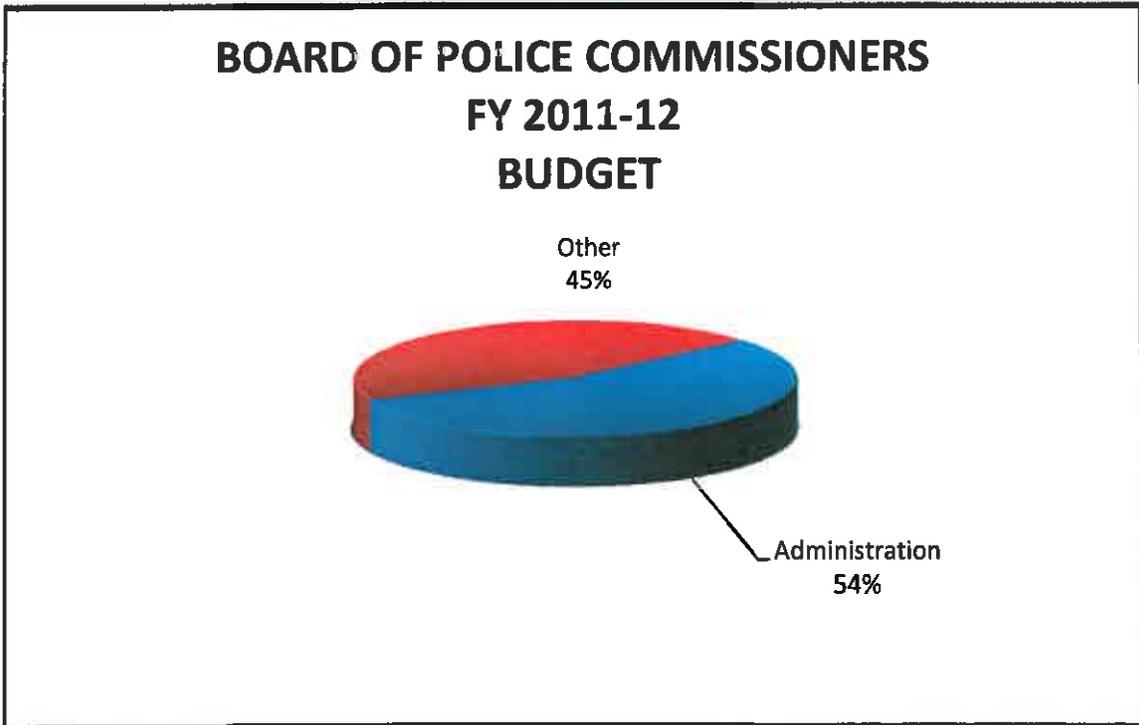


**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
GENERAL CORPORATE FUND EXPENDITURES						
Village Board and Clerk-General Management Personnel Services						
01-05-410-101	Salaries President & Village Board	20,650	21,150	21,500	21,500	22,900
01-05-410-125	Salary - Village Clerk	4,200	4,200	4,050	4,050	4,350
01-05-410-147	Employee Benefit - Medicare	360	368	370	370	400
01-05-410-161	Social Security FICA	1,541	1,575	1,584	1,584	1,700
* TOTAL	Personnel Services	<u>26,751</u>	<u>27,293</u>	<u>27,504</u>	<u>27,504</u>	<u>29,350</u>
Supplies & Materials						
01-05-410-201	Phone - Telephones	-	424	700	500	500
01-05-410-301	Office Supplies	317	515	700	945	1,400
01-05-410-302	Printing & Publish	-	-	-	27	50
01-05-410-303	Gas-Oil-Wash-Mileage	167	23	100	100	100
01-05-410-304	Schools-Conference Travel	4,709	2,789	3,000	3,000	4,120
01-05-410-305	Strategic Planning	-	-	5,000	5,000	-
01-05-410-307	Fees Dues Subscriptions	1,439	471	2,300	2,300	2,475
01-05-410-311	Postage & Meter Rent	-	0	0	-	-
01-05-410-315	Copy Service	-	-	-	-	-
* TOTAL	Supplies & Materials	<u>6,631</u>	<u>4,222</u>	<u>11,800</u>	<u>11,872</u>	<u>8,645</u>
** TOTAL	Village Board & Clerk-General Management	<u>33,382</u>	<u>31,516</u>	<u>39,304</u>	<u>39,376</u>	<u>37,995</u>
Village Board & Clerk-Community Relations Supplies & Materials						
01-05-420-365	Public Relations	731	1,318	500	650	1,000
01-05-420-367	Appreciation Dinners	2,050	-	-	-	-
01-05-420-368	Village Anniversary Celebration	-	13,705	-	8,580	-
* TOTAL	Supplies & Materials	<u>2,781</u>	<u>15,022</u>	<u>500</u>	<u>9,230</u>	<u>1,000</u>
** TOTAL	Village Board & Clerk-Community Relations	<u>2,781</u>	<u>15,022</u>	<u>500</u>	<u>9,230</u>	<u>1,000</u>
Village Board & Clerk-Capital Improvements Capital Expenditures						
01-05-425-611	Furniture & Office Equipment	-	-	-	-	-
01-05-425-641	E D P Equipment	5,132	-	-	-	-
* TOTAL	Capital Expenditures	<u>5,132</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
** TOTAL	Village Board & Clerk-Capital Improvement	<u>5,132</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Village Board & Clerk Contingencies						
01-05-430-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
** TOTAL	Village Board & Clerk Contingencies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
*** TOTAL	Total-Village Board & Clerk	<u>41,295</u>	<u>46,538</u>	<u>39,804</u>	<u>48,606</u>	<u>38,995</u>
Difference from Budget 10-11 to Proposed 11-12:				-2.03%		
Difference from Budget 10-11 to Estimated 10-11:				22.11%		
Difference from Estimated 10-11 to Proposed 11-12:				-19.77%		

**Board of Police Commissioners Budget
Fiscal Year 2011-2012**

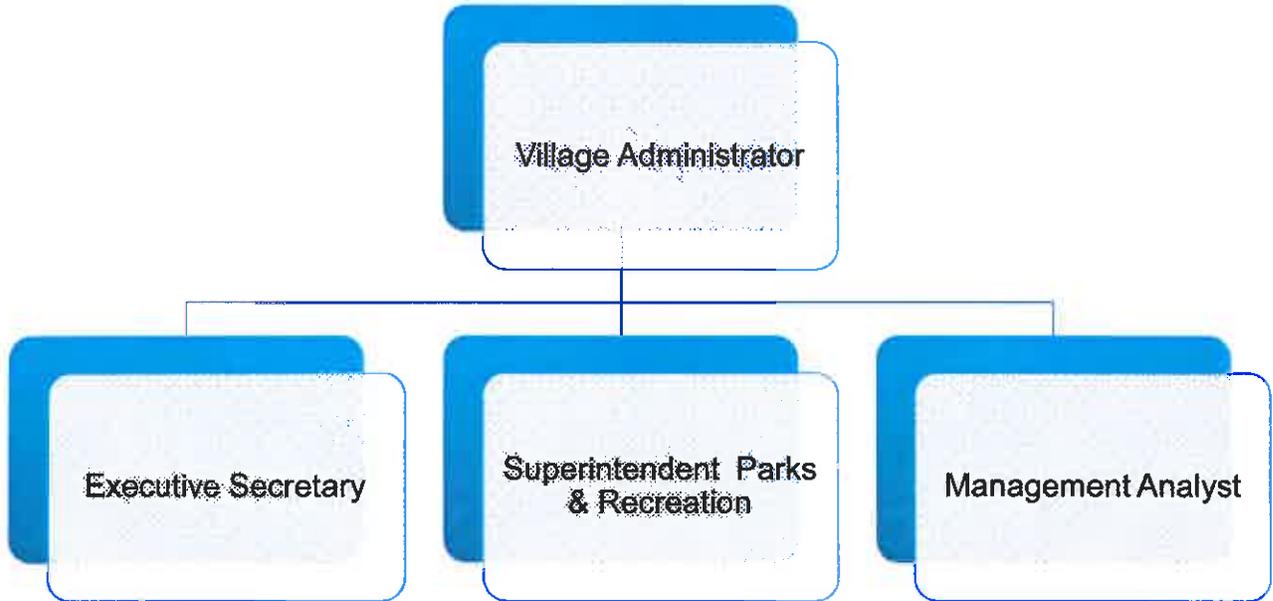
<u>Program</u>	<u>Description</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Budget</u>
435	Administration	\$ 12,750	\$ 12,750
440	Other	10,500	10,500
445	Contingencies	-	-
	Total	\$ 23,250	\$ 23,250
	Percent Difference		0.00%



**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	Board of Police Commissioners-Adm					
	Contractual Services					
01-07-435-104	Part Time - Clerical	-	-	500	-	500
01-07-435-239	Fees - Village Attorney	10,348	776	10,000	182	10,000
* TOTAL	Contractual Services	10,348	776	10,500	182	10,500
	Supplies & Materials					
	Office Supplies	193	-	100	265	100
01-07-435-302	Printing & Publishing	690	-	1,000	762	1,000
01-07-435-304	Schools Conference Travel	33	-	300	1,500	300
01-07-435-307	Fees Dues Subscriptions	-	375	350	-	350
01-07-435-311	Postage & Meter Rent	45	-	500	160	500
* TOTAL	Supplies & Materials	962	375	2,250	2,687	2,250
** TOTAL	Board of Police Commissioners-Adm	11,310	1,151	12,750	2,869	12,750
	Other Expenditures					
	Exams - Physical Agility	-	-	-	-	-
01-07-440-542	Exams - Written	4,160	-	8,000	8,975	8,000
01-07-440-543	Exams - Physical	367	-	500	-	500
01-07-440-544	Exams-Psychological	3,265	-	1,000	-	1,000
01-07-440-545	Exams - Polygraph	850	-	1,000	-	1,000
* TOTAL	Other Expenditures	8,642	-	10,500	8,975	10,500
** TOTAL	Other Expenditures	8,642	-	10,500	8,975	10,500
	BOPC. - Contingencies					
	Contingencies					
01-07-445-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	BOPC. - Contingencies	-	-	-	-	-
*** TOTAL	Total Board of Police Commission	19,952	1,151	23,250	11,844	23,250
	Difference from Budget 10-11 to Proposed 11-12:				0.00%	
	Difference from Budget 10-11 to Estimated 10-11:				-49.06%	
	Difference from Estimated 10-11 to Proposed 11-12:				96.30%	

Village of Willowbrook
Administration
Organizational Chart 2011



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

FY 2011-12 Goals and Objectives

1. Support and advance the initiatives of the Village Mayor and Board of Trustees
 - Provide direction to the Village Board as efforts continue to implement cost savings measures, such as personnel reductions.
 - Participate in professional organizations and related initiatives as time permits.
 - Pursue Village legislative initiatives through membership in various professional organizations and representation at the state capital in Springfield.
 - Continue to improve and enhance personnel functions through the use of an HR consultant
 - Continue the process of updating employee job descriptions, performance evaluation tool, and personnel manual.

2. Identify and present opportunities to enhance the quality of life in the community
 - Maintain a working network with local officials and business leaders to increase the efficient use of community resources and seek opportunities to reduce expenses.
 - Conduct another annual Community Needs Survey to continue to engage the community and receive feedback on the level of service provided.
 - Manage the completion of the Town Center Development.

3. Identify and implement a long-term financial plan and direction for the Village of Willowbrook to achieve financial stability.
 - Seek alternate revenue sources / consider a referendum initiative.
 - Continue to ensure that resources are allocated in the most efficient manner.
 - Continue to consider appropriate financial planning as the Village seeks to achieve long-term financial stability.

ADMINISTRATION DEPARTMENT

Fiscal Year 2010-2011 Goals and Accomplishments

1. Supported and advanced the initiatives of the Village Board of Trustees
 - Provided direction in the implementation of various staffing reductions to obtain significant cost savings.
 - Actively participated in various professional organizations (e.g., DMMC, District 3 Meetings, IML, and Metro Mayors Caucus).
 - Pursued Village legislative initiatives to oppose unfunded state mandates.
 - Continue to improve and enhance personnel functions.
 - Initiated a HR consultant's review of the employee personnel manual.

2. Identified and presented opportunities to enhance the quality of life in the community
 - Maintained a working network with local officials and business leaders to increase efficient use of community resources.
 - Re-implemented the annual Community Needs Survey.
 - The Village remained active in the local Chamber of Commerce.
 - The Town Center Development is now approximately 90% occupied. Ongoing work continues on the last outlot continues to achieve full occupancy.

3. Continued to identify and implement a long-term financial plan and provide direction for the Village of Willowbrook
 - Discussions continue aimed at seeking alternate revenue sources to achieve long-term financial stability.
 - Continued to ensure that resources are allocated in the most efficient manner.
 - Prepared a fifteen year long-range plan and financial models for planning future revenue enhancements.

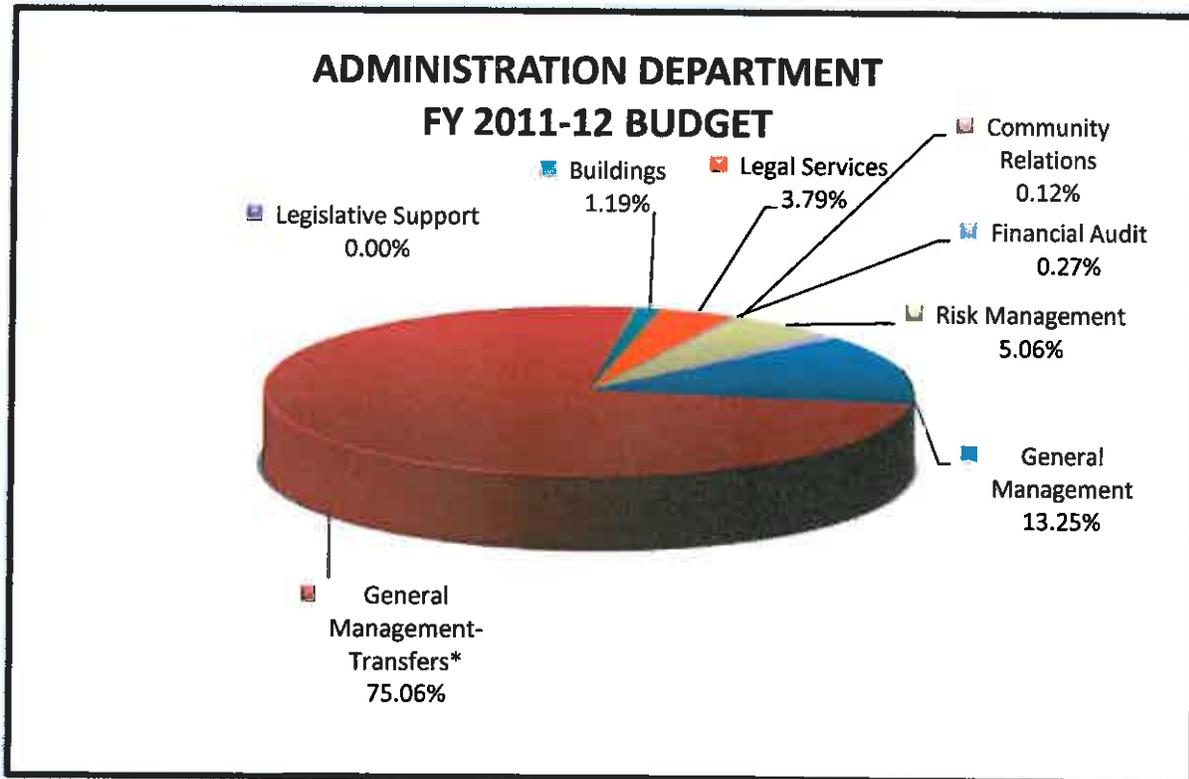
**Administration Department Budget
Fiscal Year 2011-2012**

<u>Program</u>	<u>Description</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Budget</u>
455	General Management	\$ 445,256	\$ 567,079
455	General Management-Transfers*	-	3,211,586
460	Data Processing	3,900	5,650
461	Legislative Support	-	-
466	Buildings	46,880	51,020
470	Legal Services	150,000	162,333
471	Financial Audit	110,000	11,750
475	Community Relations	5,260	5,310
480	Risk Management	204,762	216,325
485	Capital Improvements	7,475	47,564
490	Contingencies	-	-
	Total	\$ 973,533	\$ 4,278,617

* Includes transfers to other funds

Percent Difference

339.49%



**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	Administration-General Management					
	Personnel Services					
01-10-455-101	Salaries	133,423	97,258			58,939
01-10-455-102	Overtime	3,077	(109)	1,000	3,665	5,000
01-10-455-104	Part Time - Clerical	4,779	2,162	2,000	-	-
01-10-455-106	Management Analyst	13,467	14,352	14,000	15,185	48,492
01-10-455-126	Salaries - Clerical	67,409	65,896	67,075	107,973	64,574
01-10-455-131	Personal Recruitment				2,135	
01-10-455-141	Employee Benefit - Medical Insurance	33,440	34,431	32,900	25,900	27,252
01-10-455-144	Employee Benefit - Unemployment Insurance	279	169	220	220	325
01-10-455-147	Employee Benefit - Medicare	3,684	3,191	1,220	2,400	2,567
01-10-455-151	I M R F	31,290	26,549	13,685	18,920	28,433
01-10-455-155	SLEP Pension	20,965	21,260	57,396	57,396	31,528
01-10-455-161	Social Security FICA	12,807	10,084	5,215	9,000	10,974
* TOTAL	Personnel Services	324,622	275,243	194,711	242,794	278,084
	Contractual Services					
01-10-455-201	Phone - Telephones	15,263	12,253	11,100	11,100	13,900
01-10-455-225	Maintenance - Radio					
01-10-455-231	Rent - Storage	23,036	7,088			
01-10-455-265	Census					
01-10-455-266	Codify Ordinances	4,554	954	5,000	5,000	3,000
01-10-455-267	Document Storage					
* TOTAL	Contractual Services	42,853	20,295	16,100	16,100	16,900
	Supplies & Materials					
01-10-455-301	Office Supplies	11,061	11,708	10,900	10,900	10,900
01-10-455-302	Printing & Publish	1,144	2,010	1,350	1,350	1,650
01-10-455-303	Gas-Oil-Wash-Mileage	3,079	524	2,340		2,340
01-10-455-304	Schools-Conference Travel	4,377	1,571	2,040	2,000	2,040
01-10-455-305	Strategic Organizational Planning					
01-10-455-307	Fees Dues Subscriptions	13,591	16,518	15,315	15,315	15,010
01-10-455-311	Postage & Meter Rent	4,294	3,746	3,300	3,300	4,455
01-10-455-315	Copy Service	2,325	3,309	3,200	3,200	3,200
01-10-455-355	Commissary Provision	634	656	1,000	1,000	1,000
* TOTAL	Supplies & Materials	40,503	40,041	39,445	37,065	40,595
	Equipment-Office					
01-10-455-409	Maintenance - Vehicles	1,230	89	500	500	500
01-10-455-410	Maintenance - Vehicles Engines	6,194	5,162			
01-10-455-411	Maintenance - Equipment	413		500	1,015	1,000
* TOTAL	Equipment-Office	7,838	5,252	1,000	1,515	1,500
	Other Expenditures					
01-10-455-505	Cash - Over Or Short	73	7			
01-10-455-506	Transfer to 2008 Bond Fund - DS					46,586
01-10-455-507	Transfer to Land Acq, Facility Exp & Renovation Fund					3,165,000
01-10-455-510	Contribution To TIF					
01-10-455-511	Transfer to Capital Projects Fund	45,000				
01-10-455-512	Sales Tax Rebate	50,000				
01-10-455-513	Sales Tax Rebate- Town Center	226,951	190,990	194,000	213,937	230,000
* TOTAL	Other Expenditures	322,024	190,997	194,000	213,937	3,441,586
** TOTAL	Administration-General Management	737,839	531,827	445,256	511,411	3,778,665
	Administration-Data Processing					
	Contractual Services:					
01-10-460-212	E.D.P. Software	1,632	1,774	450	1,350	1,450
01-10-460-213	GIS					
01-10-460-263	Maintenance - Office Machines			250		250
* TOTAL	Contractual Services	1,632	1,774	700	1,350	1,700

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	Supplies & Materials					
01-10-460-305	Personnel Training	-	-	250	250	250
01-10-460-306	Consulting Services	-	20,000	2,700	3,210	3,200
01-10-460-331	Operating Supplies	137	176	250	250	500
* TOTAL	Supplies & Materials	137	20,176	3,200	3,710	3,950
** TOTAL	Administration-Data Processing	1,770	21,950	3,900	5,060	5,650
	Administration-Legislative Support					
	Personnel Services					
01-10-461-116	Salary - President & Board Of Trustees	(100)	-	-	-	-
01-10-461-122	Salary - Village Clerk	-	-	-	-	-
* TOTAL	Personnel Services	(100)	-	-	-	-
** TOTAL	Administration-Legislative Support	(100)	-	-	-	-
	Administration-Buildings					
	Contractual Services					
01-10-466-228	Maintenance - Building	40,426	36,008	32,980	32,980	35,620
01-10-466-235	Nicor Gas	5,722	5,264	3,500	3,500	3,500
01-10-466-293	Landscape - Village Hall	5,775	1,870	4,000	4,000	4,000
* TOTAL	Contractual Services	51,923	43,142	40,480	40,480	43,120
	Supplies & Materials					
01-10-466-351	Building Maintenance Supplies	8,397	10,510	6,000	6,360	7,600
01-10-466-385	Sanitary User Charge	319	322	400	400	300
* TOTAL	Supplies & Materials	8,716	10,832	6,400	6,760	7,900
** TOTAL	Administration-Buildings	60,639	53,974	46,880	47,240	51,020
	Administration-Legal Services					
	Contractual Services					
01-10-470-239	Fees - Village Attorney	95,330	90,766	100,000	90,000	100,000
01-10-470-241	Fees - Special Attorney	-	-	-	2,265	2,333
01-10-470-242	Fees - Labor Counsel	7,845	43,981	50,000	30,000	60,000
* TOTAL	Contractual Services	103,175	134,747	150,000	122,265	162,333
** TOTAL	Administration-Legal Services	103,175	134,747	150,000	122,265	162,333
	Administration-Financial Audit					
	Contractual Services					
01-10-471-251	Audit Services	-	-	-	-	-
01-10-471-252	Financial Services	-	-	-	-	1,750
01-10-471-253	Consulting Fees	1,750	102,426	110,000	55,000	10,000
* TOTAL	Contractual Services	1,750	102,426	110,000	55,000	11,750
** TOTAL	Administration-Financial Audit	1,750	102,426	110,000	55,000	11,750
	Administration-Community Relations					
	Supplies & Materials					
01-10-475-365	Public Relations	5,758	2,494	2,760	3,500	2,810
01-10-475-366	Newsletter	8,042	6,886	-	-	-
01-10-475-367	Appreciation Dinners	-	-	-	-	-
01-10-475-368	Dinner Dance	-	-	-	-	-
01-10-475-369	Home Page	-	-	-	-	-
01-10-475-370	Meals-On-Wheels	875	1,500	1,500	1,500	1,500
01-10-475-372	Senior Citizen Taxi Program	500	750	1,000	1,000	1,000
01-10-475-373	Community Events	-	-	-	-	-
* TOTAL	Supplies & Materials	15,175	11,630	5,260	6,000	5,310
** TOTAL	Administration-Community Relations	15,175	11,630	5,260	6,000	5,310

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	Administration-Risk Management					
	Contractual Services					
01-10-480-272	Insurance - IRMA	189,146	174,002	201,262	205,672	211,325
01-10-480-273	Self Insurance - Deductible	-	-	2,500	527	2,500
01-10-480-274	Claims Expense	-	-	-	-	-
01-10-480-275	Bonds - Self Insurance	-	-	-	-	-
01-10-480-276	Wellness	3,334	2,807	1,000	1,673	2,500
01-10-480-277	Reimb. Exp. - IRMA Claims	-	-	-	-	-
* TOTAL	Contractual Services	192,480	176,808	204,762	207,872	216,325
** TOTAL	Administration-Risk Management	192,480	176,808	204,762	207,872	216,325
	Administration-Capital Improvement					
	Capital Expenditures					
01-10-485-602	Building Improvements	17,722	10,612	6,000	6,000	22,120
01-10-485-611	Furniture & Office Equipment	-	-	-	-	25,000
01-10-485-625	Vehicles - New & Other	23,475	-	-	-	-
01-10-485-641	E D P Equipment	2,167	1,690	1,475	1,665	444
01-10-485-651	Land Acquisition	-	-	-	-	-
* TOTAL	Capital Expenditures	43,364	12,303	7,475	7,665	47,564
** TOTAL	Administration-Capital Improvement	43,364	12,303	7,475	7,665	47,564
	Administration Contingencies					
01-10-490-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	Administration-Contingencies	-	-	-	-	-
*** TOTAL	Total-Administration	1,156,091	1,045,665	973,533	962,513	4,278,617

Difference from Budget 10-11 to Proposed 11-12:

339.49%

Difference from Budget 10-11 to Estimated 10-11:

-1.13%

Difference from Estimated 10-11 to Proposed 11-12:

344.53%

Village of Willowbrook
Planning & Economic Development
Organizational Chart 2011



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

Planning & Economic Development

FY 2011-12 Goals and Objectives

1. Economic Development

- Expand Village's Business Outreach program by contacting and meeting with at least five existing businesses to evaluate business climate, identify business needs.
- Continue to update the Willowbrook Retail Inventory as a means to promote local retail and fill vacancies
- Reduce retail vacancies from July 2011 rate of 8.55% to 7.5% in 2012
- Work with the Harlem Irving Company to obtain approval for development of the last outlot parcel in the Town Center Shopping Center.
- Complete approval process for the redevelopment of the K-Mart property at 6200 Kingery Highway.
- Work with Village's Hotel/Motel Tax Committee and the DuPage Convention and Visitors Bureau to promote Willowbrook's hotels and retail opportunities.

2. Land Planning and Zoning

- Finalize and obtain approval for code updates that will promote sound planning and land development and an enhanced community landscape.
- Create more efficient zoning processes through on-going code amendments.
- Continue to work with local and regional planning and economic development agencies and improve land planning and economic development in Willowbrook.
- Promote and complete remaining annexations in the northwest part of the community.
- Evaluate needs for possible revisions to existing boundary agreements.
- Pursue acquisitions and projects that expand Willowbrook's park land in compliance with established policies.
- Identify and promote possible redevelopment opportunities within the community.

FY 2010-11 Goals and Accomplishments

1. **Economic Development**
 - Completed updates to the website to publicize development and retail opportunities.
 - Retail vacancies were reduced from a peak of 14.85 in November 2009 to 8.55% in July 2011.
 - Worked with the Harlem Irving Company on Site Planning alternatives in an effort to identify a user for the last outlot in the Town Center Shopping Center.
 - Began negotiations with Sears Holding Company on the redevelopment of the K-Mart property
 - Assisted Portillos Restaurant and The Patio Restaurant in obtaining approvals for redesigning their parking lots for improved circulation.
 - Assisted Stonewheel and Sterigenics in obtaining approvals for their expansion projects.

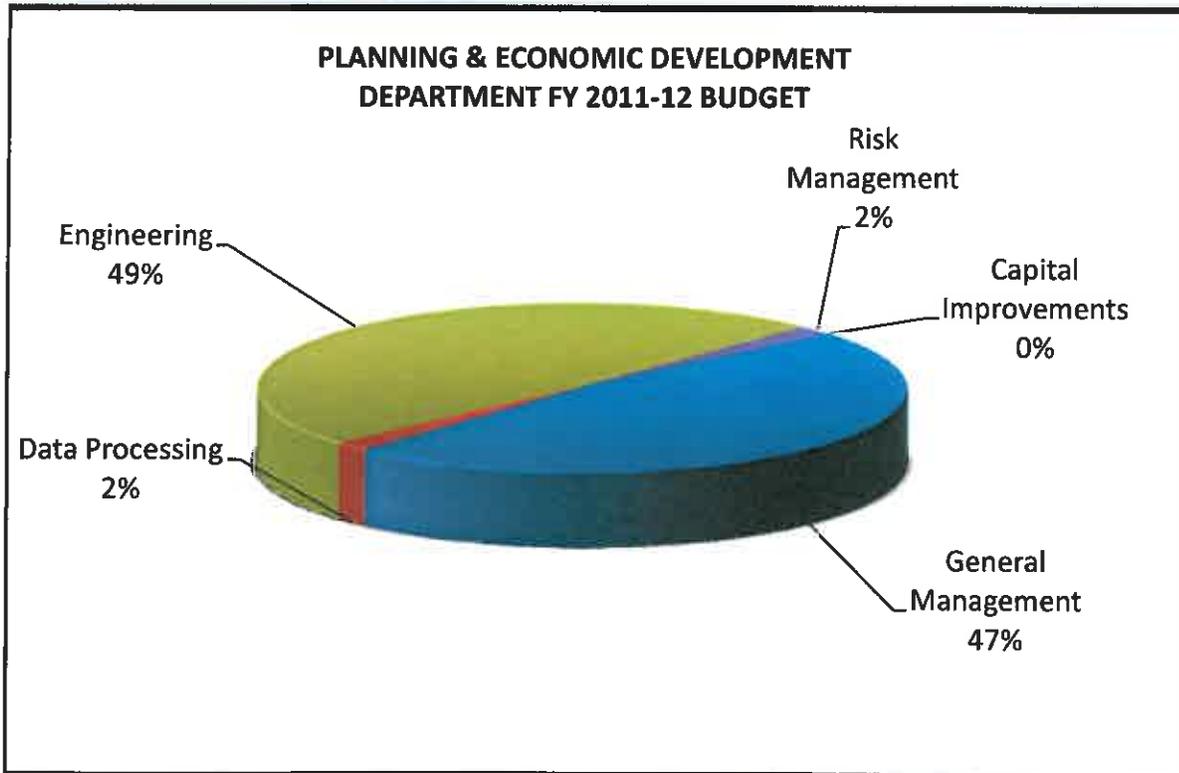
2. **Land Planning and Zoning**
 - Coordinated review and provided comments on significant zoning case in unincorporated DuPage County which resulted in improvements designed to minimize impacts on local residents.
 - Performed extensive analysis of feasibility of annexing areas south of the existing municipal boundaries.
 - Completed hearings and secured Village Board approval of a comprehensive update to the Village's Sign Ordinance.
 - Completed annexations of five properties to the community.
 - Assisted School District 86 in securing space and conditional use approval for Vocational Program in local shopping center property.

**Planning & Economic Development Department Budget
Fiscal Year 2011-2012**

<u>Program</u>	<u>Description</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Budget</u>
510	General Management	\$ 44,048	\$ 67,484
515	Data Processing	2,500	2,500
520	Engineering	65,500	68,900
535	Risk Management	2,500	2,500
540	Capital Improvements	513	166
544	Contingencies	-	-
	Total	\$ 115,061	\$ 141,550

Percent Difference

23.02%



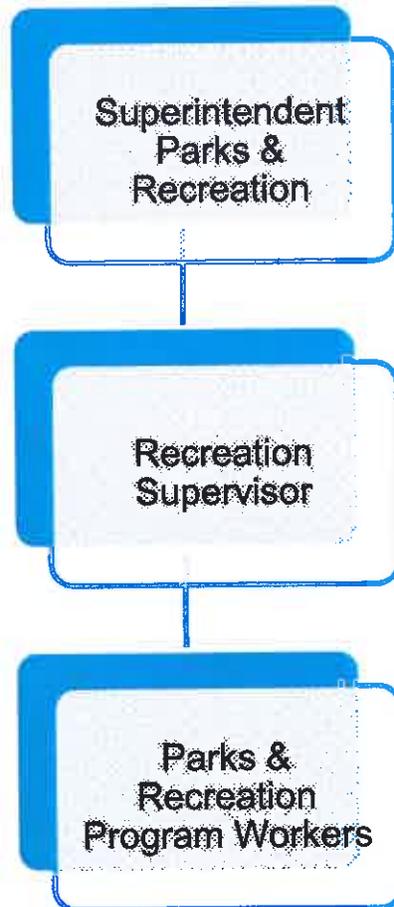
**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	Planning & Dev-General Management					
	Personnel Services					
01-15-510-101	Salaries - Permanent Employees	63,168	61,604	-	-	-
01-15-510-102	Overtime	-	120	1,050	500	1,050
01-15-510-104	Part Time Clerical	-	-	-	-	-
01-15-510-126	Salaries - Clerical	23,205	23,796	23,705	23,705	24,297
01-15-510-141	Employee Benefits - Medical	11,744	13,007	9,213	9,213	8,516
01-15-510-144	Employee Benefits - Unemployment	114	117	-	-	54
01-15-510-147	Employee Benefits - Medicare	1,224	1,225	360	360	368
01-15-510-151	I M R F	11,131	11,771	4,130	4,130	4,072
01-15-510-161	Social Security FICA	5,233	5,238	1,535	1,535	1,572
* TOTAL	Personnel Services	115,818	116,879	39,993	39,443	39,929
	Contractual Services					
01-15-510-201	Telephones	-	-	-	-	-
01-15-510-231	Rental - Storage	-	-	-	-	-
01-15-510-232	Consultants-Design & Other	-	-	-	-	25,000
* TOTAL	Contractual Services	-	-	-	-	25,000
	Supplies & Materials					
01-15-510-301	Office Supplies	432	225	200	200	200
01-15-510-302	Printing & Publishing	887	2,751	1,300	1,540	1,300
01-15-510-303	Gas-Oil-Wash-Mileage	190	82	200	-	-
01-15-510-304	Schools Conference Travel	3,595	3,277	800	-	-
01-15-510-307	Fees Dues Subscriptions	901	424	905	450	405
01-15-510-311	Postage & Meter Rent	399	493	250	260	250
01-15-510-335	Camera Supplies	180	-	-	-	-
01-15-510-340	Plan Commission Compensation	-	-	400	400	400
* TOTAL	Supplies & Materials	6,585	7,252	4,055	2,850	2,555
	Equipment-Office					
01-15-510-401	Operating Equipment	426	-	-	-	-
01-15-510-409	Maintenance - Vehicles	-	-	-	-	-
01-15-510-411	Maintenance - Radio Equip	-	-	-	-	-
* TOTAL	Equipment-Office	426	-	-	-	-
** TOTAL	Planning & Dev-General Management	122,829	124,131	44,048	42,293	67,484
	Planning & Dev Data Processing					
	Contractual Services					
01-15-515-212	EDP Software	-	-	-	-	-
01-15-515-263	EDP Equipment Maintenance	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-
	Supplies & Materials					
01-15-515-305	EDP Personal Training	-	-	500	500	500
01-15-515-306	Consulting Services	1,886	2,000	2,000	2,425	2,000
* TOTAL	Supplies & Materials	1,886	2,000	2,500	2,925	2,500
	Equipment					
01-15-515-401	EDP Operating Equipment	-	-	-	-	-
* TOTAL	Operating Equipment	-	-	-	-	-
** TOTAL	Planning & Dev Data Processing	1,886	2,000	2,500	2,925	2,500

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	Planning & Dev Engineering					
	Contractual Services					
01-15-520-229	Rent - Meeting Room	-	-	100	100	100
01-15-520-245	Fees - Engineering	3,638	1,636	3,000	3,000	3,000
01-15-520-246	Fees - Court Reporter	785	2,041	900	2,270	1,800
01-15-520-247	Reimb. Exp. - Engineering	-	-	-	1,050	-
01-15-520-254	Plan Review - Engineer	18,634	7,218	10,000	10,000	10,000
01-15-520-255	Plan Review - Structural	-	-	-	-	-
01-15-520-257	Plan Review - Planner	-	5,740	49,500	49,500	50,000
01-15-520-258	Plan Review - Traffic Consultant	1,451	585	2,000	10,000	4,000
* TOTAL	Contractual Services	24,508	17,220	65,500	75,920	68,900
** TOTAL	Planning & Dev Engineering	24,508	17,220	65,500	75,920	68,900
	Planning & Dev Risk Management					
	Contractual Services					
01-15-535-273	Self Insurance - Deductible	-	-	2,500	-	2,500
* TOTAL	Contractual Services	-	-	2,500	-	2,500
** TOTAL	Planning & Dev Risk Management	-	-	2,500	-	2,500
	Planning & Dev Capital Improvements					
	Capital Expenditures					
01-15-540-611	Furniture & Office Equipment	-	-	-	-	-
01-15-540-625	Vehicles - New & Other	-	-	-	-	-
01-15-540-641	EDP New Equipment	1,531	591	513	622	166
* TOTAL	Capital Expenditures	1,531	591	513	622	166
** TOTAL	Planning & Dev Capital Improvements	1,531	591	513	622	166
	Planning & Dev Contingencies					
	Contingencies					
01-15-544-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	Planning & Dev Contingencies	-	-	-	-	-
*** TOTAL	Total- Planning & Development	150,755	143,942	115,061	121,760	141,550
	Difference from Budget 10-11 to Proposed 11-12:					23.02%
	Difference from Budget 10-11 to Estimated 10-11:					5.82%
	Difference from Estimated 10-11 to Proposed 11-12:					16.25%

Village of Willowbrook
Parks and Recreation
Organizational Chart 2011



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 & RECREATION DEPARTMENT

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

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

Fiscal Year 2011-12 Goals and Objectives

Goal: To optimize recreational opportunities for Village residents.

- Continue working with nearby recreation agencies, school districts and youth groups to serve Village residents.
- Offer at least 2 new programs per season (winter/spring, summer and fall).
- Publicize the recreational opportunities that are available to Willowbrook residents by sending out 3 seasonal fun guides, distributing flyers as needed and posting banners about upcoming special events.
- Coordinate park facility use by community youth organizations and the general public.
- Re-organize Superintendent of Parks and Recreation position.
- Submit grant proposal for Parks and Recreation related projects.

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

- Meet with public works department on a continual basis to discuss the completion of playground and park related maintenance tasks.
- Assist in the supervision of contractors who perform maintenance services tasks in park facilities.
- Coordinate completion of capital improvement projects.

Goal: To 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.
- Obtain resident input about Parks and Recreation Department through Village wide survey.

Fiscal Year 2010-11 Goals and Accomplishments

Optimized recreational opportunities for Village residents

- Continued strong cooperative relationships in promoting participation in recreational opportunities through extensive co-operative programming with Hinsdale, Burr Ridge and Pleasantdale Park Districts; Gower PTO; Kiwanis Club and private recreational service vendors.
- Continued the facilitation and scheduling with local youth softball, football and soccer organizations in their use of Willowbrook park facilities.
- Provided continued assistance to the Garden Club, Chess Club, Gateway and SWAC programs.
- Restructured the former Recreation Supervisor position to that of a Recreation Program Specialist in providing more consistent and comprehensive recreation program planning.
- Provided assistance to the 50th Anniversary Committee in conducting a successful Family Fun Day at Willow Pond – June 2010
- Completed Waterford Park tennis court renovation - July 2010

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

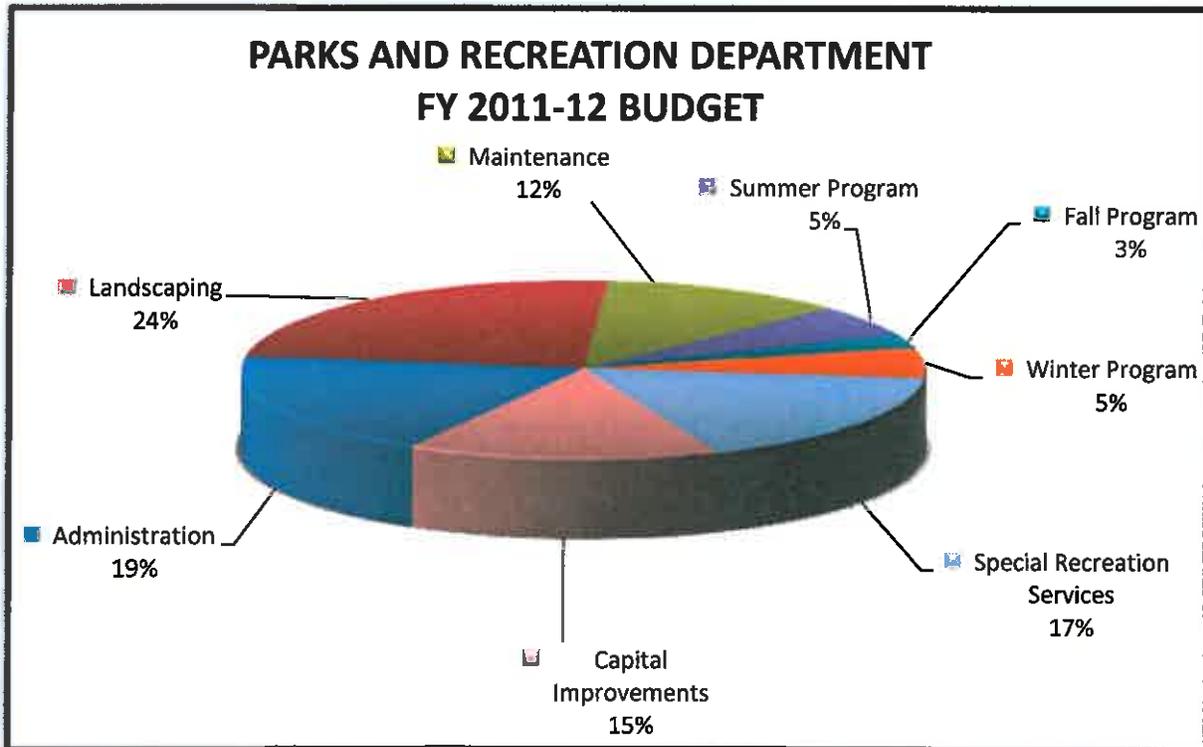
- Completion of the fourth year of implementing ADA-compliant playground improvements – completed October 2010

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

- Prepared annual and five-year budgets for park services and facilities – completed December 2010

**Parks and Recreation Budget
Fiscal Year 2011-2012**

<u>Program</u>	<u>Description</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Budget</u>
550 & 560	Administration	\$ 95,235	\$ 59,170
565	Landscaping	79,365	75,500
570	Maintenance	35,185	36,994
575	Summer Program	16,698	17,466
580	Fall Program	7,700	8,474
585	Winter Program	12,360	16,814
590	Special Recreation Services	49,500	53,843
595	Capital Improvements	56,650	46,222
599	Contingencies	-	-
	Total	\$ 352,693	\$ 314,483
	Percent Difference		-10.83%



**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	Parks & Recreation -Administration					
	Personnel Services					
01-20-550-101	Salaries - Permanent Employees	59,009	59,902	62,791	58,000	34,300
01-20-550-104	Part Time Clerical	-	-	-	-	-
01-20-550-141	Employee Benefits - Medical	850	850	850	850	-
01-20-550-144	Employee Benefits - Unemployment	183	163	220	220	140
01-20-550-147	Employee Benefits - Medicare	972	987	1,000	1,000	500
01-20-550-151	I M R F	6,827	6,971	8,949	8,949	4,100
01-20-550-161	Social Security FICA	4,158	4,222	4,300	4,300	2,130
* TOTAL	Personnel Services	71,999	73,095	78,110	73,319	41,170
	Supplies & Materials					
01-20-550-201	Emergency Telephone Line	-	-	100	-	100
01-20-550-301	Office Supplies	122	259	200	200	200
01-20-550-302	Printing & Publishing	10,442	9,030	8,200	8,200	9,000
01-20-550-303	Gas-Oil-Wash-Mileage	207	189	250	150	225
01-20-550-304	Schools-Conferences-Travel	-	-	-	10	100
01-20-550-306	Reimburse Personal Expenses	-	-	-	-	-
01-20-550-307	Fees Dues Subscript	254	239	275	244	275
01-20-550-311	Postage & Meter Rent	6,034	7,544	5,600	5,600	5,600
* TOTAL	Supplies & Materials	17,059	17,262	14,625	14,404	15,500
** TOTAL	Parks & Recreation-Administration	89,058	90,357	92,735	87,723	56,670
	Parks & Recreation-Data Processing					
	Contractual Services					
01-20-555-212	E.D.P. Software	-	-	-	-	-
01-20-555-263	Maintenance - Office Machines	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-
	Supplies & Materials					
01-20-555-305	Personnel Training	-	-	-	-	-
01-20-555-306	Consulting Services	-	-	-	-	-
01-20-555-331	Operating Supplies	-	-	-	-	-
* TOTAL	Supplies & Materials	-	-	-	-	-
** TOTAL	Parks & Recreation-Data Processing	-	-	-	-	-
	Parks & Recreation-Risk Management					
	Contractual Services					
01-20-560-273	Self Insurance - Deductible	263	-	2,500	2,500	2,500
* TOTAL	Contractual Services	263	-	2,500	2,500	2,500
** TOTAL	Parks & Recreation-Risk Management	263	-	2,500	2,500	2,500
	Parks & Recreation-Landscaping					
	Contractual Services					
01-20-565-245	Fees - Engineering	2,409	1,870	1,000	-	1,000
* TOTAL	Contractual Services	2,409	1,870	1,000	-	1,000
	Supplies & Materials					
01-20-565-341	Park Landscape Supplies	20,349	17,776	19,365	18,000	17,100
01-20-565-342	Landscape Maintenance Services	65,086	57,409	55,500	53,000	53,900
01-20-565-352	Memorial Program Reimb Expenses	-	-	3,500	1,200	3,500
* TOTAL	Supplies & Materials	85,436	75,185	78,365	72,200	74,500
** TOTAL	Parks & Recreation-Landscaping	87,845	77,055	79,365	72,200	75,500

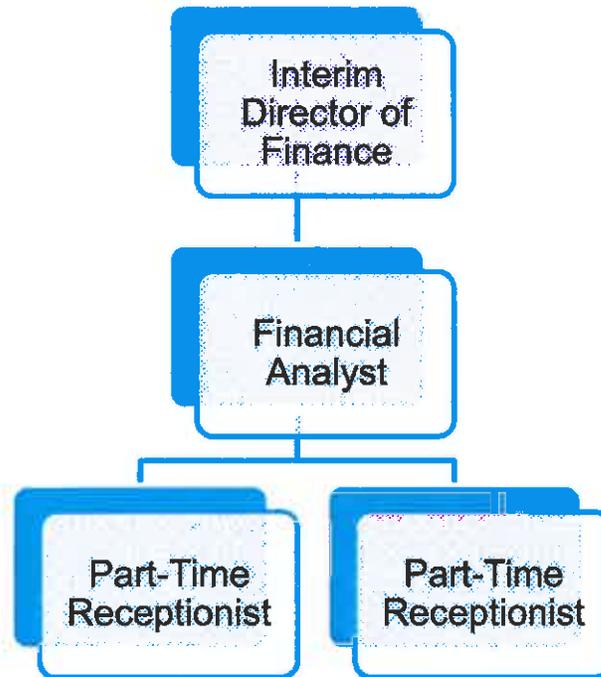
**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
Parks & Recreation-Maintenance						
Personnel Services						
01-20-570-102	Overtime	5,474	3,701	6,400	6,000	6,400
01-20-570-103	Part Time Labor	-	-	-	-	-
* TOTAL	Personnel Services	5,474	3,701	6,400	6,000	6,400
Contractual Services						
01-20-570-232	Engineering	-	-	-	-	-
01-20-570-234	Rent - Equipment	-	1,627	750	690	1,100
01-20-570-279	Trash Removal	-	-	150	150	150
01-20-570-281	Contracted Maintenance	24,554	24,493	21,485	21,485	22,344
* TOTAL	Contractual Services	24,554	26,120	22,385	22,325	23,594
Supplies & Materials						
01-20-570-331	Maintenance Supplies	1,139	2,430	6,400	5,000	6,850
01-20-570-345	Uniforms	101	-	-	-	150
* TOTAL	Supplies & Materials	1,240	2,430	6,400	5,000	7,000
Equipment						
01-20-570-411	Maintenance - Equipment	-	468	-	113	-
* TOTAL	Equipment Maintenance	-	468	-	113	-
** TOTAL	Parks & Recreation-Maintenance	31,268	32,719	35,185	33,438	36,994
Parks & Recreation-Summer Program						
Personnel Services						
01-20-575-111	Recreation Instructors	1,700	1,358	2,818	1,800	2,666
01-20-575-119	Summer Program Materials & Services	7,268	7,446	9,880	9,000	10,600
* TOTAL	Personnel Services	8,968	8,803	12,698	10,800	13,266
Contractual Services						
01-20-575-232	Rent - Facility	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-
Other Expenditures						
01-20-575-517	Seniors Program	3,000	4,000	4,000	4,000	4,200
* TOTAL	Other Expenditures	3,000	4,000	4,000	4,000	4,200
** TOTAL	Parks & Recreation-Summer Program	11,968	12,803	16,698	14,800	17,466
Parks & Recreation-Fall Program						
Personnel Services						
01-20-580-111	Recreation Instructors	77	743	1,165	800	1,500
01-20-580-118	Fall Program Materials & Services	2,243	6,725	2,535	5,600	2,774
* TOTAL	Personnel Services	2,320	7,468	3,700	6,400	4,274
Contractual Services						
01-20-580-232	Facility Rental	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-
Other Expenditures						
01-20-580-517	Seniors	3,000	4,000	4,000	4,000	4,200
* TOTAL	Other Expenditures	3,000	4,000	4,000	4,000	4,200
** TOTAL	Parks & Recreation-Fall Program	5,320	11,468	7,700	10,400	8,474

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	Parks & Recreation-Winter Program					
	Personnel Services					
01-20-585-112	Recreation Instructors	216	1,799	1,920	500	2,208
01-20-585-121	Winter Program Materials & Services	5,701	6,360	3,040	3,000	3,981
01-20-585-150	Children's Special Events	3,996	4,006	2,750	3,400	5,575
* TOTAL	Personnel Services	9,913	12,165	7,710	6,900	11,764
	Contractual Services					
01-20-585-232	Rent - Facility	510	-	650	700	850
* TOTAL	Contractual Services	510	-	650	700	850
	Other Expenditures					
01-20-585-517	Seniors Program	3,500	4,000	4,000	4,000	4,200
* TOTAL	Other Expenditures	3,500	4,000	4,000	4,000	4,200
** TOTAL	Parks & Recreation-Winter Program	13,923	16,165	12,360	11,600	16,814
	Special Recreation Services					
	Other Expenditures					
01-20-590-518	Special Rec Assoc Program Dues	30,196	31,781	33,500	33,530	36,043
01-20-590-520	ADA Recreation Accommodations	12,504	14,166	16,000	14,000	17,800
* TOTAL	Other Expenditures	42,700	45,947	49,500	47,530	53,843
** TOTAL	Special Recreation Services	42,700	45,947	49,500	47,530	53,843
	Parks & Recreation Capital Improvements					
	Capital Expenditures					
01-20-595-641	EDP Equipment	865	865	550	700	222
01-20-595-643	Pond Improvements	7,007	417	-	-	-
01-20-595-691	Recreation Equipment	-	67,281	-	-	-
01-20-595-692	Landscaping	-	1,193	-	-	-
01-20-595-693	Court Improvements	61,987	-	56,100	56,100	-
01-20-595-694	Maintenance Equipment	10,113	-	-	-	-
01-20-595-695	Park Improvements-Neighborhood Parks	53,531	3,870	-	189	46,000
01-20-595-696	Community Park Development	-	-	-	-	-
* TOTAL	Capital Expenditures	133,503	73,625	56,650	56,989	46,222
** TOTAL	Parks & Recreation Capital Improvements	133,503	73,625	56,650	56,989	46,222
	Parks & Recreation Contingencies					
	Contingencies					
01-20-599-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	Parks & Recreation Contingencies	-	-	-	-	-
*** TOTAL	Total - Parks & Recreation	415,847	360,139	352,693	337,180	314,483
	Difference from Budget 10-11 to Proposed 11-12:				-10.83%	
	Difference from Budget 10-11 to Estimated 10-11:				-4.40%	
	Difference from Estimated 10-11 to Proposed 11-12:				-6.73%	

VILLAGE OF WILLOWBROOK
Finance
ORGANIZATION CHART 2011



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.

Finance Department

FY 2011-12 Goals and Objectives

1. Maintain public confidence in financial stability and transparency of the Village of Willowbrook
 - Continue to achieve the GFOA Certificate of Excellence in Financial Reporting Award
 - Annually update the 5 Year Long Range Plan and Capital Improvement Plan
 - Continue to receive an unqualified audit opinion and minimal management letter comments
 - Continue to achieve the GFOA Distinguished Budget Presentation Award
 - Assistance with providing timely and accurate responses to FOIA requests
2. Provide financial and personnel support for Village Board and staff
 - Provide accurate and relevant reports monthly and quarterly
 - Assist in timely, objective and legal resolution to personnel related matters
 - Coordinate document processing with IPBC and the Village's 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
4. Review and propose enhancements to existing Village policies to ensure the timely implementation of new accounting pronouncements and to modernize existing policies.

Fiscal Year 2010-11 Goals and Accomplishments

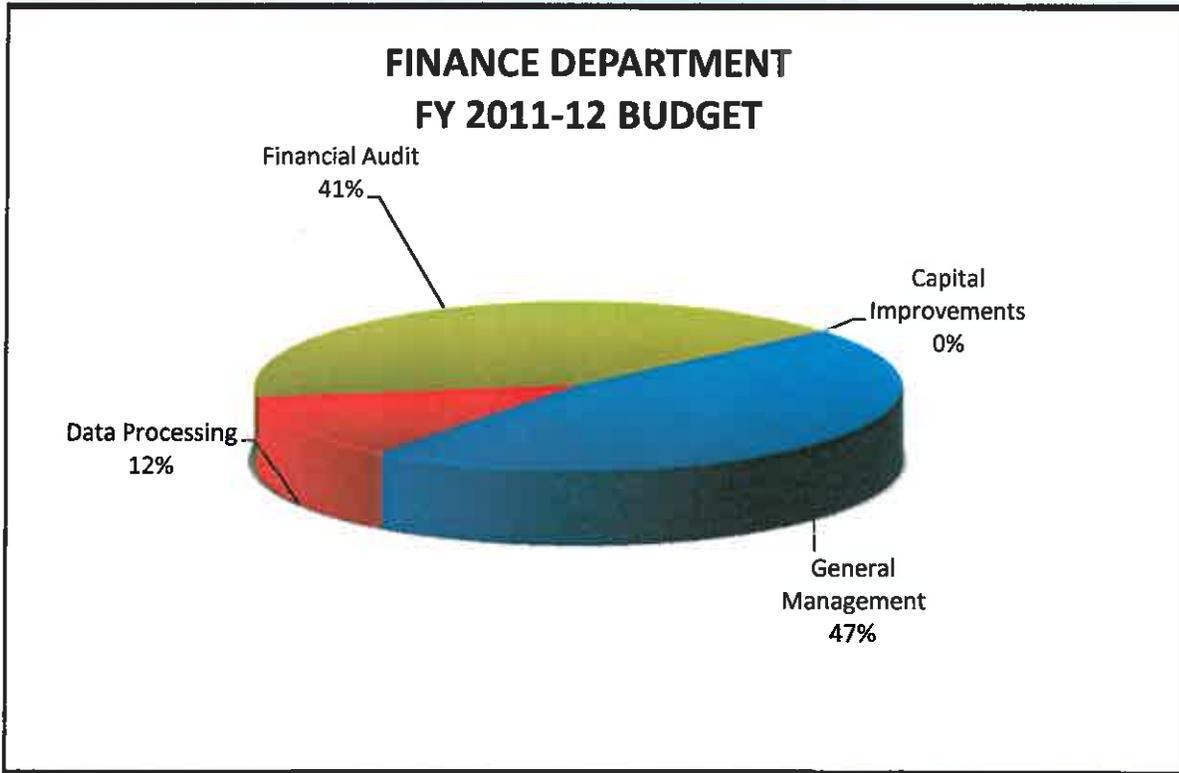
1. Administered financial agreements for the Town Center Development – agreements have been followed and monitored.
2. Provided oversight of technology improvements including network administration and server upgrade.
3. Conducted strategic planning session to identify revenue enhancements.
4. Obtained the GFOA Certificate in Excellence in Financial Reporting Award for the fiscal year ending April 30, 2010 and the GFOA Distinguished Budget Presentation Award for the May 1, 2010 budget period.
5. Continued participation in professional associations – Interim Director of Finance is a member of various organizations integral in furthering the accounting profession such as the Illinois Institute of Certified Public Accountants and the Illinois Government Finance Officers Association.

**Finance Department Budget
Fiscal Year 2011-2012**

<u>Program</u>	<u>Description</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Budget</u>
610	General Management	\$ 272,642	\$ 125,764
615	Data Processing	28,760	33,450
620	Financial Audit	23,800	110,900
625	Capital Improvements	885	633
629	Contingencies	-	-
	Total	<u>\$ 326,087</u>	<u>\$ 270,747</u>

Percent Difference

-16.97%



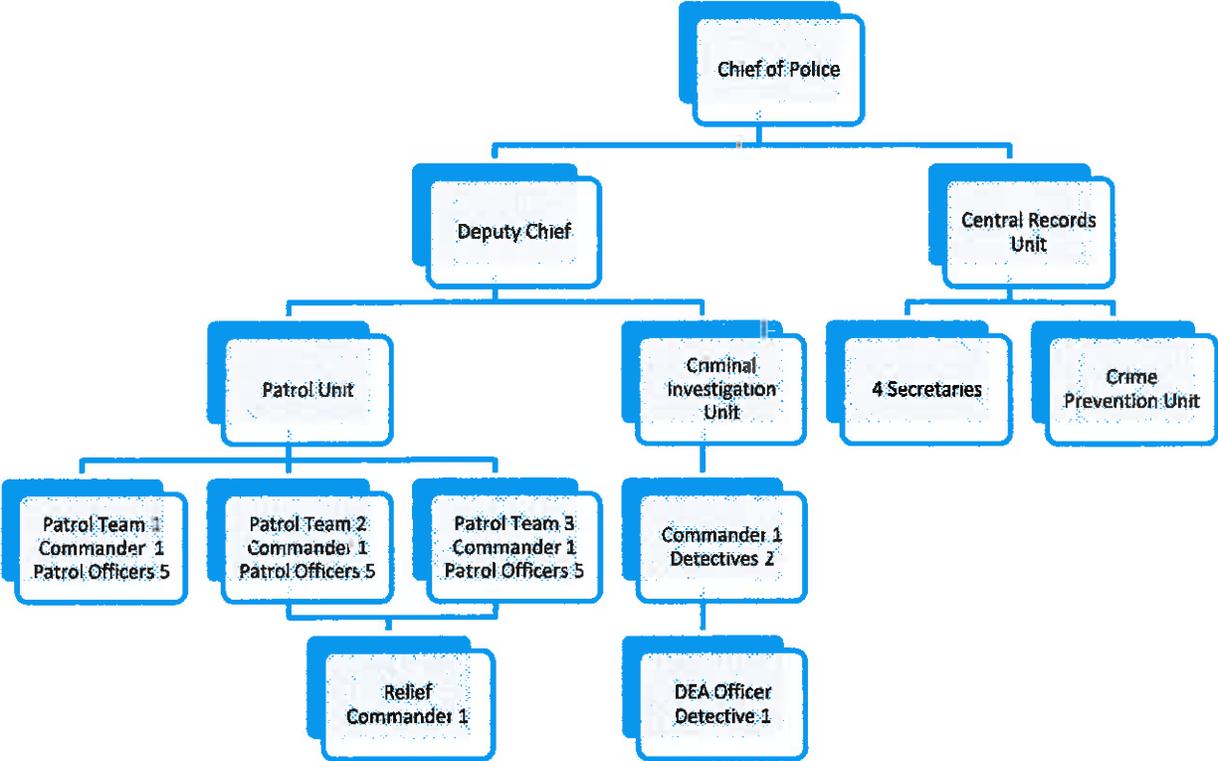
**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	Finance-General Management					
	Personnel Services					
01-25-610-101	Salaries	103,573	102,452	102,059	103,835	-
01-25-610-102	Overtime	-	-	-	-	-
01-25-610-104	Part Time - Clerical	-	-	-	-	19,500
01-25-610-126	Salaries - Financial Analyst	92,992	96,409	94,608	92,250	61,600
01-25-610-141	Employee Benefit - Medical Insurance	14,048	15,523	17,134	16,000	17,356
01-25-610-144	Employee Benefit - Unemployment Insurance	227	230	325	325	324
01-25-610-147	Employee Benefit - Medicare	2,792	2,778	2,852	2,852	1,176
01-25-610-151	I M R F	25,602	27,024	32,791	28,000	9,895
01-25-610-161	Social Security FICA	11,867	11,821	12,193	12,000	5,028
* TOTAL	Personnel Services	251,101	256,237	261,962	255,262	114,879
	Contractual Services					
01-25-610-201	Phone - Telephones	881	816	800	800	600
01-25-610-231	Rent - Storage	-	-	-	-	-
* TOTAL	Contractual Services	881	816	800	800	600
	Supplies & Materials					
01-25-610-301	Office Supplies	3,047	2,370	3,950	3,950	3,950
01-25-610-302	Printing & Publish	956	1,872	1,745	1,745	1,800
01-25-610-303	Gas-Oil-Wash-Mileage	276	147	100	175	200
01-25-610-304	Schools-Conference Travel	2,210	989	1,000	1,000	1,000
01-25-610-307	Fees Dues Subscriptions	3,630	2,885	2,750	2,750	3,000
01-25-610-311	Postage & Meter Rent	145	184	250	250	250
01-25-610-315	Copy Service	-	84	85	85	85
* TOTAL	Supplies & Materials	10,264	8,531	9,880	9,955	10,285
	Equipment-Office					
01-25-610-409	Maintenance - Vehicles	-	-	-	-	-
01-25-610-411	Maintenance - Equipment	-	-	-	-	-
* TOTAL	Equipment-Office	-	-	-	-	-
** TOTAL	Finance-General Management	262,246	265,583	272,642	266,017	125,764
	Finance-Data Processing					
	Contractual Services					
01-25-615-212	E.D.P. Software	16,385	12,956	12,400	12,400	15,000
01-25-615-263	Maintenance - Office Machines	398	729	860	1,575	450
* TOTAL	Contractual Services	16,783	13,685	13,260	13,975	15,450
	Supplies & Materials					
01-25-615-305	Personnel Training	-	-	-	-	500
01-25-615-306	Consulting Services	11,700	15,000	15,000	15,000	17,000
01-25-615-331	Operating Supplies	-	717	500	500	500
* TOTAL	Supplies & Materials	11,700	15,717	15,500	15,500	18,000
** TOTAL	Finance-Data Processing	28,483	29,402	28,760	29,475	33,450
	Finance-Financial Audit					
	Contractual Services					
01-25-620-251	Audit Services	19,965	19,591	23,800	20,500	20,900
01-25-620-252	Financial Services	-	-	-	-	90,000
* TOTAL	Contractual Services	19,965	19,591	23,800	20,500	110,900
** TOTAL	Finance-Financial Audit	19,965	19,591	23,800	20,500	110,900

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	Finance-Capital Improvement					
	Capital Expenditures					
01-25-625-602	Building Improvements	-	-	-	-	-
01-25-625-611	Furniture & Office Equipment	-	-	-	-	300
01-25-625-625	Vehicles - New & Other	-	-	-	-	-
01-25-625-641	E D P Equipment	1,545	1,874	885	1,055	333
* TOTAL	Finance-Capital Improvement	1,545	1,874	885	1,055	633
** TOTAL	Finance-Capital Improvement	1,545	1,874	885	1,055	633
	Finance Contingencies					
01-25-629-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	Finance Contingencies	-	-	-	-	-
*** TOTAL	Total-Finance	312,240	316,450	326,087	317,047	270,747
	Difference from Budget 10-11 to Proposed 11-12:			-16.97%		
	Difference from Budget 10-11 to Estimated 10-11:			-2.77%		
	Difference from Estimated 10-11 to Proposed 11-12:			-14.60%		

Village Of Willowbrook
Police
Organization Chart 2011



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

Willowbrook Police Department

FY 2011-12 Goals and Objectives

1. Preparation and completion of CALEA on-site.
2. Establish a more production information exchange with community groups and residential sub-divisions.
3. Continue to build intra-departmental communication.
4. Further construct a new patrol supervisory approach and implementation method.
5. Enhance further investigative direction related to vice crimes, develop confidential informants within our hotel/motel area and multi-family locations throughout our jurisdiction.
6. Economically provide police department employees with the best possible equipment and working conditions.
7. Continue with Traffic Car assignment and track results.
8. Actively have department personnel participate in career days.

FY 2010-11 Goals and Accomplishments

1. Maintain and update compliance requirements for CALEA accreditation.
 - a. To have all applicable standards in compliance by year end.
2. Complete analysis of selected programs for compliance and effectiveness.
 - a. Accountability Program
 - b. Traffic Stop Statistical Study
 - c. Canine Unit

Goal Achieved: CALEA compliance was almost complete by year end; with the change in Administration because of retirements, some files were completed later, but everything was kept to its high standards.

Goal Partially Achieved: The Accountability Program was discontinued because the purpose was not the focus, but simply completing the report. Traffic study was completed with a very similar result as last year. The Canine Unit needs much improvement in activity and results and is great public relations but not cost effective.

FY 2010-11 Goals and Accomplishments (Continued)

3. Ensure accurate and timely approval of expenditures of no more than 5 days from receipt.

Goal Achieved: All expenditures were completed in a timely manner.

4. Conduct reviews of high risk/high exposure incidents as they occur.

Goal Achieved: Completed high risk overview.

5. Formalize training program for identified high risk/low occurrence policies and procedures.

- a. Identify high risk/low occurrence policies and procedures
- b. Develop lesson plans
- c. Beta test
- d. Implement

Goal Not Achieved: Not completed.

6. Continue cross training program for administrative staff.

- a. Identify needs
- b. Develop plan of action
- c. Implement plan

Goal Achieved: With the hiring of two (2) part-time clerks, training has been a constant daily objective. The training has been responded to very well by all non-sworn staff.

7. Maintain open communication with Department and Village staff.

Goal Achieved: Communication continues to improve with dissemination of information in areas where it lacked in the past.

8. Coordinate with the Chief of Police and the Deputy Chief of Operations on the focus of the Department.

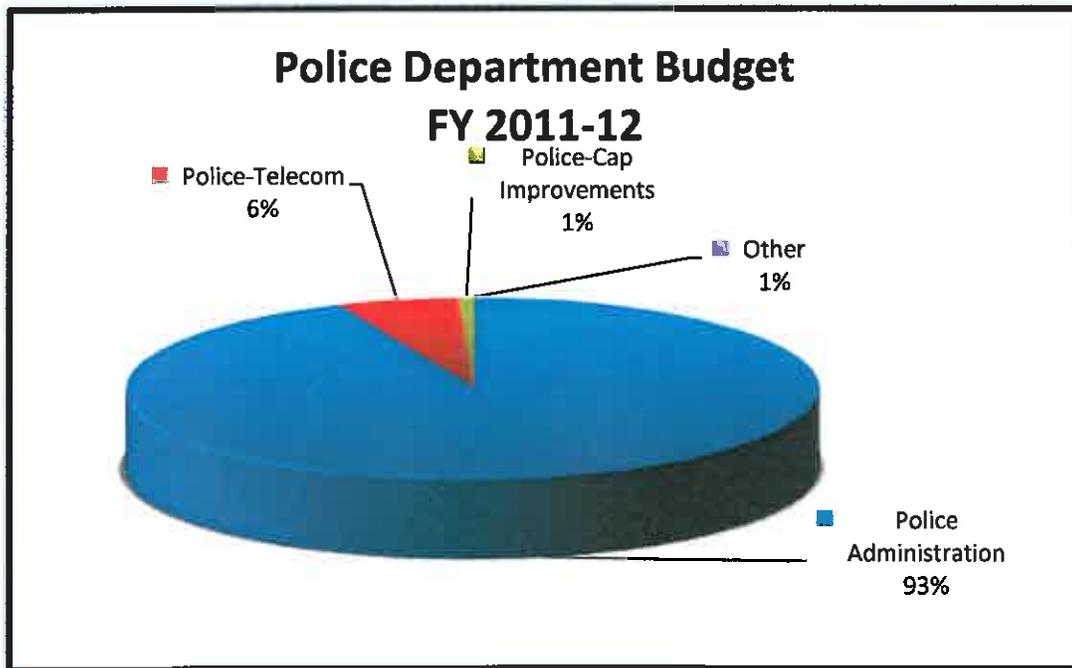
- a. Meet regularly with both to discuss, plan, organize, monitor, Department activities in a unified manner.

Goal Achieved: Daily meetings, very open discussion and positive outcomes.

**Police Department Budget
Fiscal Year 2011-2012**

<u>Program</u>	<u>Description</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Budget</u>
630	Police Administration	\$ 4,205,256	\$ 4,112,739
635	Police-Bldg Construction-Remodeling	-	-
640	Police-Data Processing	7,000	7,000
645	Police-Risk Management	12,500	12,500
650	Police-Patrol Service	3,500	3,732
655	Police-Investigative Services	1,250	1,350
660	Police-Traffic Safety	4,515	4,524
665	Police-E S D A Coordinator	556	560
670	Police-Crime Prevention	5,500	5,500
675	Police-Telecommunications	256,001	251,900
680	Police-Cap Improvements	47,242	30,252
685	Police Contingencies	-	-
	Total	\$ 4,543,320	\$ 4,430,057

Percent Difference -2.49%



**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	Police Administration					
	Personnel Services					
01-30-630-101	Salaries - Permanent Employees	2,204,555	2,315,323	2,149,679	2,137,041	2,122,593
01-30-630-102	Overtime	234,097	199,326	227,715	227,715	227,225
01-30-630-103	Overtime - Special Detail & Grants	73,744	43,328	62,782	52,782	31,165
01-30-630-104	Part Time - Clerical	-	-	-	-	24,180
01-30-630-106	Intern	-	-	-	-	-
01-30-630-126	Salaries - Clerical	201,113	190,106	188,409	162,698	137,137
01-30-630-127	Over-Time - Clerical	15,649	7,208	13,478	10,978	14,400
01-30-630-141	Employee Benefit - Medical Insurance	291,186	326,784	365,554	358,250	359,342
01-30-630-144	Employee Benefit - Unemployment Ins	2,340	2,443	3,240	3,240	3,135
01-30-630-147	Employee Benefit - Medicare	26,888	27,469	29,105	29,105	28,680
01-30-630-151	I M R F	28,309	26,976	33,965	23,000	24,342
01-30-630-155	Police Pension	354,370	420,551	552,139	552,139	505,426
01-30-630-161	Social Security FICA	13,325	11,878	12,630	12,000	10,894
* TOTAL	Personnel Services	3,445,576	3,571,394	3,638,696	3,568,948	3,488,519
	Contractual Services					
01-30-630-201	Phone - Telephones	25,387	24,095	23,592	23,592	23,560
01-30-630-202	Accreditation	10,281	280	-	4,363	12,400
01-30-630-231	Storage Space	-	-	-	-	-
01-30-630-236	Radio Paging Systems	-	-	-	-	-
01-30-630-238	FIAT	3,000	3,500	3,500	3,500	3,500
01-30-630-241	Fees - Special Attorney	10,697	11,528	11,464	11,464	11,470
01-30-630-242	DuPage Children's Center	3,000	3,000	3,000	3,000	3,000
01-30-630-243	Dumeg Contributions	13,520	13,520	13,520	-	-
01-30-630-245	Firing Range	2,020	2,878	3,000	2,000	3,000
01-30-630-246	Red Light Adjudicator	-	5,675	10,800	8,000	10,800
01-30-630-247	Red light Camera Fees	-	128,557	256,215	269,700	269,700
01-30-630-248	Red light Camera Fees Com Ed	-	854	768	2,080	2,400
01-30-630-249	Red light Camera Credit Card Fees	-	1,905	600	7,000	7,000
* TOTAL	Contractual Services	67,906	195,792	326,459	334,699	346,830
	Supplies & Materials					
01-30-630-301	Office Supplies	5,432	4,979	3,800	4,300	5,600
01-30-630-302	Printing & Publishing	6,267	4,985	5,731	5,731	5,450
01-30-630-303	Gas-Oil-Wash-Mileage	81,443	68,894	67,220	67,220	72,500
01-30-630-304	Schools-Conference Travel	28,531	20,386	13,100	13,100	19,990
01-30-630-305	Tuition Reimbursement	2,130	2,945	6,750	-	6,750
01-30-630-306	Reimburse Personal Expenses	-	-	-	-	-
01-30-630-307	Fees-Dues-Subscriptions	10,174	7,317	8,650	8,650	10,000
01-30-630-311	Postage & Meter Rent	3,901	4,090	4,500	2,600	4,500
01-30-630-315	Copy Service	2,724	2,824	3,000	3,000	3,000
01-30-630-331	Operating Supplies	4,382	5,082	4,000	5,000	4,500
01-30-630-345	Uniforms	26,489	23,583	26,650	26,650	28,400
01-30-630-346	Ammunition	10,313	10,280	10,000	10,017	20,000
* TOTAL	Supplies & Materials	181,786	155,367	153,401	146,268	180,690
	Equipment Office					
01-30-630-401	Operating Equipment	21,353	17,319	17,900	17,900	17,900
01-30-630-405	Furniture & Office Equipment	916	459	500	500	500
01-30-630-409	Maintenance - Vehicles	51,487	51,962	62,000	62,000	72,000
01-30-630-421	Maintenance - Radio Equipment	6,710	6,431	6,300	4,000	6,300
* TOTAL	Equipment-Office	80,466	76,171	86,700	84,400	96,700
** TOTAL	Police Administration	3,775,734	3,998,724	4,205,256	4,134,315	4,112,739
	Police-Bldg Construction-Remodeling					
01-30-635-288	Contractual Services	-	-	-	-	-
* TOTAL	Bldg Construction-Remodeling	-	-	-	-	-
** TOTAL	Police-Bldg Construction-Remodeling	-	-	-	-	-

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	Police-Data Processing					
	Police Contractual Services					
01-30-640-212	EDP-Software	3,877	3,450	4,000	4,000	4,000
01-30-640-263	EDP-Eqp. Maintenance	142	-	1,000	1,000	1,000
* TOTAL	Contractual Services	4,018	3,450	5,000	5,000	5,000
	Supplies & Maintenance					
01-30-640-305	EDP-Personal Training	-	-	-	-	-
01-30-640-306	Consulting Services	2,000	1,667	2,000	-	2,000
* TOTAL	Supplies & Materials	2,000	1,667	2,000	-	2,000
	Operating Equipment					
01-30-640-401	EDP-Operating Equipment	-	-	-	-	-
* TOTAL	Equipment Office	-	-	-	-	-
** TOTAL	Police-Data Processing	6,018	5,117	7,000	5,000	7,000
	Police-Risk Management					
	Contractual Services					
01-30-645-273	Self Ins - Deductible	15,119	1,744	12,500	7,700	12,500
01-30-645-275	Bonds-Self Insurance	-	-	-	-	-
* TOTAL	Contractual Services	15,119	1,744	12,500	7,700	12,500
** TOTAL	Police-Risk Management	15,119	1,744	12,500	7,700	12,500
	Police-Patrol Service					
	Personnel Services					
01-30-650-107	Part Time - Matron	(190)	-	-	-	-
* TOTAL	Personnel Services	(190)	-	-	-	-
	Contractual Services					
01-30-650-268	Animal Control	519	640	750	-	750
* TOTAL	Contractual Services	519	640	750	-	750
	Supplies & Materials					
01-30-650-342	Liquor Violations	19	-	500	-	500
01-30-650-343	Jail Supplies	506	856	750	750	750
01-30-650-345	Uniforms	-	-	-	225	232
01-30-650-346	DUI Draw/Lab	-	-	500	-	500
01-30-650-348	Drug Forfeiture Exp. - State	-	-	500	3,000	500
01-30-650-349	Drug Forfeiture Exp. - Federal	-	-	500	7,000	500
* TOTAL	Supplies & Materials	525	856	2,750	10,975	2,982
	Equipment-Office					
01-30-650-401	Operating Equipment	-	-	-	-	-
* TOTAL	Equipment-Office	-	-	-	-	-
** TOTAL	Police-Patrol Service	854	1,496	3,500	10,975	3,732

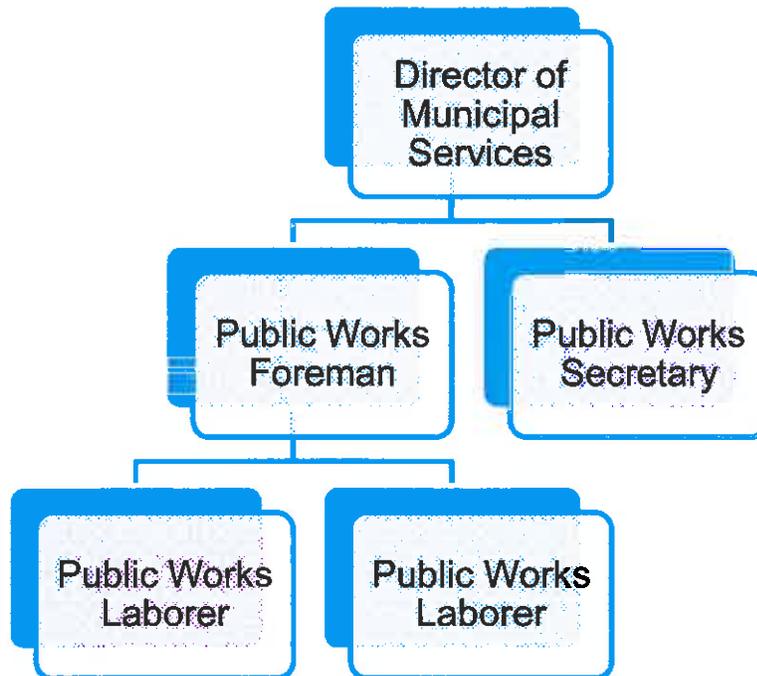
**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	Police-Investigative Services					
	Contractual Services					
01-30-655-236	Radio Paging Systems	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-
	Supplies & Materials					
01-30-655-335	Camera Supplies	156	76	250	250	350
01-30-655-339	Confidential Funds	40	-	1,000	250	1,000
01-30-655-345	Uniforms	-	-	-	-	-
01-30-655-347	Subpoena Fees	-	-	-	-	-
* TOTAL	Supplies & Materials	196	76	1,250	500	1,350
	Equipment-Office					
01-30-655-401	Operating Equipment	-	-	-	-	-
01-30-655-405	Furniture & Office Equipment	-	-	-	-	-
* TOTAL	Equipment-Office	-	-	-	-	-
** TOTAL	Police-Investigative Services	196	76	1,250	500	1,350
	Police-Traffic Safety					
	Personnel Services					
01-30-660-105	Part Time - Crossing Guard	4,473	4,264	4,515	4,515	4,524
* TOTAL	Personnel Services	4,473	4,264	4,515	4,515	4,524
	Supplies & Materials					
01-30-660-345	Uniforms	-	-	-	-	-
* TOTAL	Supplies & Materials	-	-	-	-	-
** TOTAL	Police-Traffic Safety	4,473	4,264	4,515	4,515	4,524
	Police-E S D A Coordinator					
01-30-665-263	Siren Maintenance	525	541	556	556	560
* TOTAL	Supplies & Materials	525	541	556	556	560
** TOTAL	Police-E S D A Coordinator	525	541	556	556	560
	Police - Crime Prevention					
	Supplies & Materials					
01-30-670-302	Printing	1,359	37	1,000	1,000	1,000
01-30-670-331	Commodities	7,626	6,978	4,500	4,500	4,500
* TOTAL	Supplies & Materials	8,985	7,014	5,500	5,500	5,500
** TOTAL	Police-Crime Prevention	8,985	7,014	5,500	5,500	5,500
	Police Telecommunications					
	Contractual Services					
01-30-675-235	Radio Dispatching	251,536	259,748	256,001	256,001	251,900
01-30-675-263	Equipment Maintenance	-	-	-	-	-
* TOTAL	Contractual Services	251,536	259,748	256,001	256,001	251,900
	Operating Equipment					
01-30-675-401	Operating Equipment	-	-	-	-	-
* TOTAL	Operating Equipment	-	-	-	-	-
** TOTAL	Police-Telecommunications	251,536	259,748	256,001	256,001	251,900

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	Police-Capital Improvements					
	Capital Expenditures					
01-30-680-611	Furniture & Office Equipment	14,855	28,867	6,000	6,000	4,000
01-30-680-622	Radio Equipment	8,523	-	-	-	24,252
01-30-680-625	New Vehicles	114,465	33,317	35,922	35,922	-
01-30-680-641	EDP New Equipment	8,328	5,841	5,320	5,320	2,000
01-30-680-642	Copy Machine	-	-	-	-	-
* TOTAL	Capital Expenditures	<u>146,171</u>	<u>68,025</u>	<u>47,242</u>	<u>47,242</u>	<u>30,252</u>
** TOTAL	Police-Cap Improvements	<u>146,171</u>	<u>68,025</u>	<u>47,242</u>	<u>47,242</u>	<u>30,252</u>
	Police Contingencies					
	Contingencies					
01-30-685-799	Contingencies	-	-	-	-	-
	Contingencies	-	-	-	-	-
** TOTAL	Police Contingencies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
*** TOTAL	Police Department	<u>4,209,610</u>	<u>4,346,749</u>	<u>4,543,320</u>	<u>4,472,304</u>	<u>4,430,057</u>
	Difference from Budget 10-11 to Proposed 11-12:				-2.49%	
	Difference from Budget 10-11 to Estimated 10-11:				-1.56%	
	Difference from Estimated 10-11 to Proposed 11-12:				-0.94%	

VILLAGE OF WILLOWBROOK
Public Works
ORGANIZATION CHART 2011



*Oversees Public Works and Building & Zoning

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

Public Works Department

FY 2011-12 Goals and Objectives

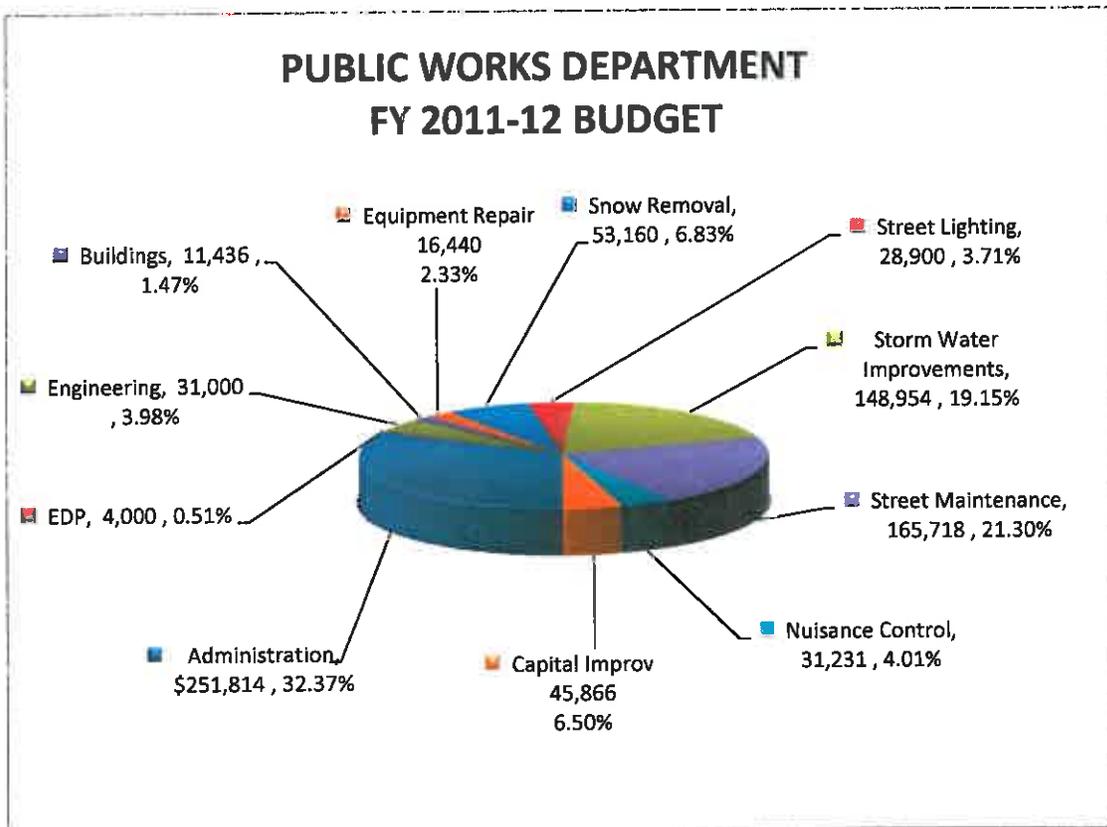
1. Capital Replacement Program: Complete the scheduled replacement of the Village's backhoe/loader. Obtain competitive bids and order replacement machinery.
2. Continuation of the Village Storm Sewer Maintenance Program to ensure no blockages occur so storm water can drain down expeditiously.
3. Continue to provide a brush collection program for single-family residential areas twice a year to aid in the proper maintenance of their yards. A slight alteration of this program will enable a supply of usable mulch to be made available to residents.
4. Continue to further the Village Snow and Ice control program during the winter months to ensure that roadways are safe for vehicular travel.
5. Continue to solicit participation in the Village's Tree Planting and Replacement Program.
6. Complete a Tree Inventory of all public owned trees as required to develop an Emerald Ash Borer (EAB) abatement program.
7. Complete a Regulatory Sign Inventory as required by recent changes to the FHWA Manual for Uniform Traffic Control Devices (MUTCD). Phase-in regulatory sign replacements to signage with higher reflectivity, as required by the law.

FY 2010-11 Goals and Accomplishments

1. Two (2) American Recovery and Reinvestment Act (ARRA) 2010 projects were completed and accepted by IDOT.
2. The continuation of the Village Storm Sewer Maintenance Program was accomplished and proved to be successful in handling larger rainstorm events.
3. The Village Brush Collection Program was completed once in the Spring and once in the Fall to help residents maintain their yards.
4. The Snow and Ice Control Program was completed to keep roadways safe for travel throughout the Winter season.

**Public Works Budget
Fiscal Year 2011-2012**

<u>Program</u>	<u>Description</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Budget</u>
710	Administration	\$ 273,965	\$ 251,814
715	EDP	3,220	4,000
720	Engineering	46,750	31,000
725	Buildings	4,000	11,436
730	Risk management	-	-
735	Equipment Repair	16,450	16,450
740	Snow Removal	51,160	53,160
745	Street Lighting	27,888	28,900
750	Storm Water Improvements	132,359	148,954
755	Street Maintenance	124,384	165,718
760	Nuisance Control	30,231	31,231
765	Capital Improvements	620	35,277
770	Contingencies	-	-
	Total	\$ 711,027	\$ 777,940
	Percent Difference		9.41%



**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	Public Works-Administration					
	Personnel Services					
01-35-710-101	Salaries - Permanent Employees	132,558	130,652	130,640	135,895	107,807
01-35-710-102	Overtime	36,646	21,266	17,680	22,243	17,680
01-35-710-103	Part Time - Labor	7,058	15,301	16,000	16,000	16,000
01-35-710-126	Salaries - Clerical	24,086	25,092	24,970	24,970	25,595
01-35-710-141	Employee Benefits - Medical	15,426	12,279	20,175	20,175	21,000
01-35-710-144	Employee Benefits - Unemployment	265	280	270	270	216
01-35-710-147	Employee Benefits - Medicare	2,871	2,770	2,790	2,870	2,423
01-35-710-151	I M R F	26,387	24,340	28,893	26,695	24,269
01-35-710-161	Social Security FICA	12,272	11,776	11,930	12,240	10,359
* TOTAL	Personnel Services	257,568	243,757	253,348	261,358	225,349
	Contractual Services					
01-35-710-201	Telephones	1,911	2,287	1,800	1,800	2,160
01-35-710-236	Radio Paging Systems	-	-	-	-	-
* TOTAL	Contractual Services	1,911	2,287	1,800	1,800	2,160
	Supplies & Materials					
01-35-710-301	Office Supplies	667	455	384	885	500
01-35-710-302	Printing & Publishing	1,378	2,520	1,960	1,960	2,058
01-35-710-303	Gas-Oil-Wash-Mileage	20,451	17,281	10,098	10,098	15,147
01-35-710-304	Schools Conference Travel	253	72	1,500	1,500	1,500
01-35-710-306	Reimburse Personal Expense	302	526	300	300	300
01-35-710-307	Fees Dues Subscriptions	60	50	300	300	300
01-35-710-311	Postage & Meter Rent	1,245	1,728	975	975	1,200
01-35-710-335	Camera Supplies	317	-	-	-	-
01-35-710-345	Uniforms	2,025	2,221	3,000	3,000	3,000
* TOTAL	Supplies & Materials	26,699	24,854	18,517	19,018	24,005
	Equipment-Office					
01-35-710-405	Furniture & Office Equipment	170	159	300	580	300
01-35-710-421	Maintenance - Telephone Equipment	-	-	-	-	-
* TOTAL	Equipment-Office	170	159	300	580	300
** TOTAL	Public Works Administration	286,347	271,056	273,965	282,756	251,814
	Electronic Data Processing					
	Contractual Services					
01-35-715-212	Software	-	-	-	-	-
01-35-715-263	Equipment Maintenance	-	225	300	640	500
* TOTAL	Contractual Services	-	225	300	640	500
	Supplies & Materials					
01-35-715-305	Personal Training	-	-	500	500	500
01-35-715-306	Consulting Services	-	1,000	500	500	500
* TOTAL	Supplies & Materials	-	1,000	1,000	1,000	1,000
	Equipment & Supplies					
01-35-715-401	Operating Supplies & Equipment	1,424	1,831	1,920	2,500	2,500
* TOTAL	Equipment & Supplies	1,424	1,831	1,920	2,500	2,500
** TOTAL	Public Works - EDP	1,424	3,056	3,220	4,140	4,000
	Public Works-Engineering					
	Contractual Services					
01-35-720-245	Fees - Engineering	10,229	68,600	46,000	46,000	29,500
01-35-720-247	Reimburse Expense -Engineering	-	1,024	-	-	-
01-35-720-254	Plan Review - Engineer	650	1,534	750	750	1,500
* TOTAL	Contractual Services	10,879	71,158	46,750	46,750	31,000
** TOTAL	Public Works Engineering	10,879	71,158	46,750	46,750	31,000

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	Public Works-Building					
	Contractual Services					
01-35-725-412	Maintenance - Gas Tanks And Pumps	2,626	3,011	2,000	2,305	2,000
01-35-725-413	Maintenance - Garage	965	1,730	1,500	1,500	1,500
01-35-725-414	Maintenance - Salt Bins	3,044	-	500	500	500
01-35-725-415	Nicor Gas	-	4,459	-	720	4,000
01-35-725-416	Energy	-	-	-	-	-
01-35-725-417	Sanitary User Charge	-	222	-	45	236
01-35-725-418	Maintenance - PW Building	-	225	-	3,130	3,200
* TOTAL	Contractual Services	6,634	9,647	4,000	8,200	11,436
** TOTAL	Public Works-Building	6,634	9,647	4,000	8,200	11,436
	Public Works-Risk Management					
	Contractual Services					
01-35-730-272	Self Ins - Deductible	2,520	7,500	-	-	-
* TOTAL	Contractual Services	2,520	7,500	-	-	-
** TOTAL	Public Works-Risk Management	2,520	7,500	-	-	-
	Public Works-Equipment Repair					
	Equipment-Office					
01-35-735-409	Maintenance - Vehicles	16,458	12,832	14,950	14,950	14,950
01-35-735-411	Maintenance - Equipment	1,105	1,514	1,500	1,500	1,500
01-35-735-421	Maintenance - Radio Equipment	-	-	-	-	-
* TOTAL	Equipment-Office	17,563	14,347	16,450	16,450	16,450
** TOTAL	Public Works-Equipment Repair	17,563	14,347	16,450	16,450	16,450
	Public Works-Snow Removal					
	Contractual Services					
01-35-740-287	Snow Removal Contract	75,971	53,727	44,500	64,500	46,500
01-35-740-411	Maintenance - Equipment	5,713	6,238	6,460	6,460	6,460
* TOTAL	Contractual Services	81,684	59,965	50,960	70,960	52,960
	Material & Supplies					
01-35-740-306	Reimburse Personal Expenses	-	-	200	200	200
* TOTAL	Supplies & Materials	-	-	200	200	200
** TOTAL	Public Works-Snow Removal	81,684	59,965	51,160	71,160	53,160
	Public Works-Street Lighting					
	Contractual Services					
01-35-745-207	Energy - Street Light	17,400	18,201	14,988	14,988	16,000
01-35-745-223	Maintenance - Street Lights	17,117	7,758	9,972	9,972	9,972
01-35-745-224	Maintenance - Traffic Signals	1,454	1,454	2,928	2,928	2,928
* TOTAL	Contractual Services	35,971	27,413	27,888	27,888	28,900
** TOTAL	Public Works-Street Lighting	35,971	27,413	27,888	27,888	28,900

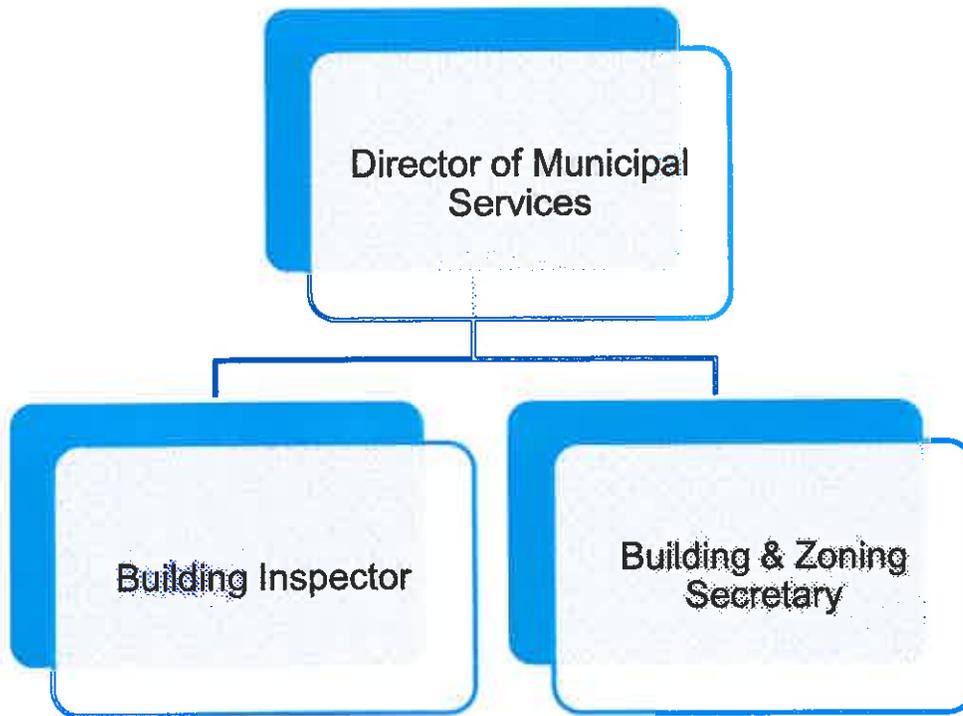
**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	Public Works-Storm Water Improvements					
	Contractual Services					
01-35-750-286	Jet Cleaning Culvert	21,537	5,092	7,500	5,625	5,625
01-35-750-289	Site Improvements - Ditching	9,259	10,145	20,000	10,191	20,000
01-35-750-290	Equipment Rental	718	-	1,000	1,000	750
* TOTAL	Contractual Services	31,514	15,236	28,500	16,816	26,375
	Supplies & Materials					
01-35-750-328	Street & Row Maintenance	42,837	58,871	48,600	48,600	58,320
01-35-750-329	Maintenance - Saw Mill Creek		-	500	500	500
01-35-750-338	Tree Maintenance	36,229	17,894	45,009	35,000	54,009
01-35-750-381	Storm Water Improvements Mat	6,127	9,857	9,750	10,520	9,750
* TOTAL	Supplies & Materials	85,193	86,622	103,859	94,620	122,579
** TOTAL	Public Works-Storm Water Improvements	116,706	101,859	132,359	111,436	148,954
	Public Works-Street Maintenance					
	Contractual Services					
01-35-755-279	Trash Removal	2,208	951	2,125	2,125	2,125
01-35-755-281	Route 83 Beautification	27,195	27,148	28,206	28,206	29,335
01-35-755-282	Reimb. Exp. - Construction	-	-	1,000	1,000	1,000
01-35-755-283	Reimb. Exp. - Other	11,569	3,415	5,120	5,120	3,415
01-35-755-284	Reimb. Exp. - Brush Pick-Up	20,729	16,480	22,000	19,908	22,000
01-35-755-290	Equipment Rental	184	-	1,000	1,000	750
* TOTAL	Contractual Services	61,884	47,993	59,451	57,359	58,625
	Supplies & Materials					
01-35-755-328	St & Row Maintenance Other	19,955	25,814	20,800	21,175	20,800
01-35-755-331	Operating Supplies - Rock Salt	99,228	95,867	36,000	36,000	74,160
01-35-755-332	J.U.L.I.E.	1,021	1,118	1,125	1,125	1,125
01-35-755-333	Road Signs	6,381	2,952	5,508	5,508	9,508
* TOTAL	Supplies & Materials	126,585	125,751	63,433	63,808	105,593
	Equipment					
01-35-755-401	Operating Equipment	1,626	1,297	1,500	2,000	1,500
* TOTAL	Equipment Office	1,626	1,297	1,500	2,000	1,500
** TOTAL	Public Works-Street Maintenance	190,095	175,042	124,384	123,167	165,718
	Nuisance Control					
	Contractual Services					
01-35-760-258	Pest Control	-	-	-	-	1,000
* TOTAL	Contractual Services	-	-	-	-	1,000
** TOTAL	Health-Nuisance Control	-	-	-	-	1,000
	Health-Mosquito Abatement					
	Contractual Services					
01-35-760-259	Mosquito Abatement	28,642	27,278	30,231	30,324	30,231
* TOTAL	Contractual Services	28,642	27,278	30,231	30,324	30,231
** TOTAL	Health-Mosquito Abatement	28,642	27,278	30,231	30,324	30,231
*** TOTAL	Total Nuisance Control	28,642	27,278	30,231	30,324	31,231

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	Public Works-Capital Improvements					
	Capital Expenditures					
01-35-765-625	Vehicles - New & Other	23,761	-	-	-	35,000
01-35-765-626	Equipment - Loader	-	-	-	-	-
01-35-765-640	Village Entry Signs	-	-	-	-	-
01-35-765-641	EDP Equipment	865	865	620	760	277
01-35-765-642	Furniture & Office Equipment	-	-	-	-	-
01-35-765-684	Street Maintenance Contract	-	-	-	-	-
01-35-765-685	Street Improvements	24,553	-	-	-	-
* TOTAL	Capital Expenditures	<u>49,178</u>	865	620	760	35,277
** TOTAL	Public Works-Capital Improvements	<u>49,178</u>	865	620	760	35,277
	Public Works Contingencies					
	Contingencies					
01-35-770-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	Public Works Contingencies	-	-	-	-	-
*** TOTAL	Total - Public Works	<u>827,645</u>	<u>769,185</u>	<u>711,027</u>	<u>723,031</u>	<u>777,940</u>
	Difference from Budget 10-11 to Proposed 11-12:				9.41%	
	Difference from Budget 10-11 to Estimated 10-11:				1.69%	
	Difference from Estimated 10-11 to Proposed 11-12:				7.59%	

VILLAGE OF WILLOWBROOK
Building & Zoning
ORGANIZATION CHART 2011



*Oversees Public Works and Building & Zoning

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

Building & Zoning Department

FY 2011-12 Goals and Objectives

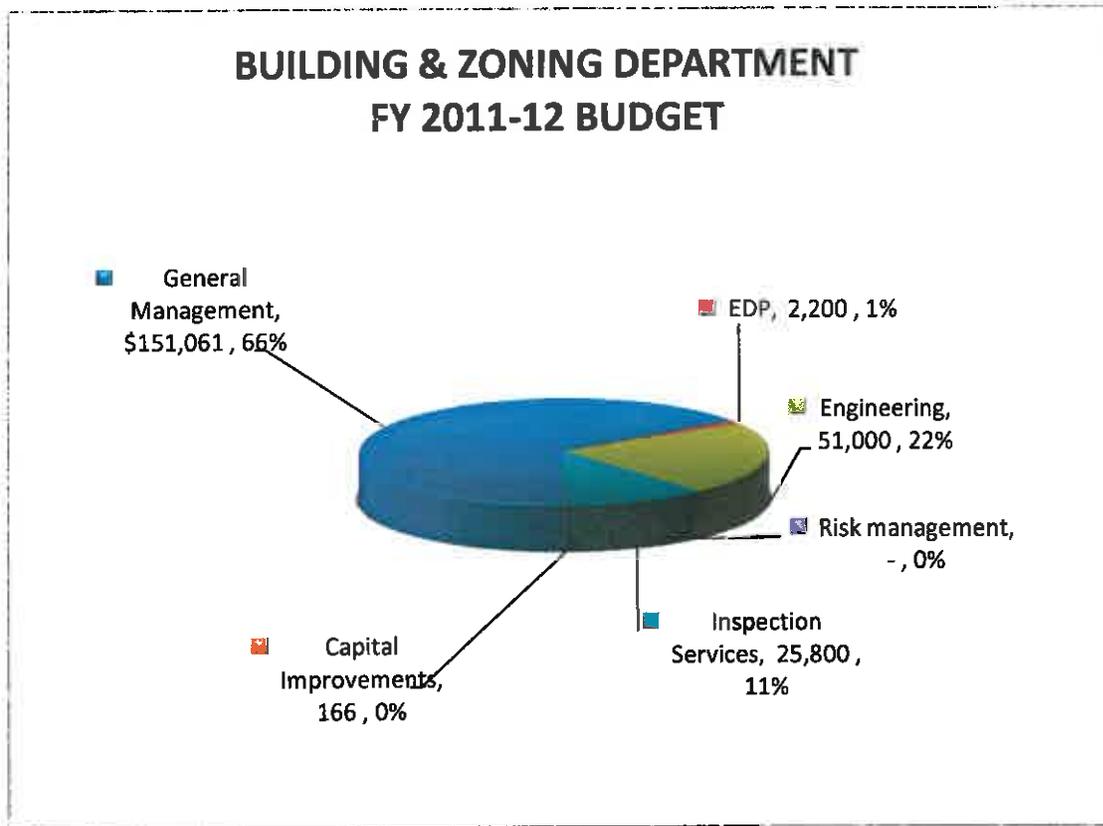
1. Complete Comprehensive Update of the Village Building Code:
 - Complete drafting local amendments to the International Building Code/2009 Edition.
 - Adopt new Building Code using ICC/2009 model code prior to the 2011 construction season
2. Continue to utilize a third-party Building Code Consulting firm to complete building permit plan reviews and provide field inspection support when necessary. Identify cost savings efficiencies.
3. Cross-train building & zoning department employees with other municipal services employees (e.g., public works employees) to ensure adequate coverage of duties when other employees are not available or are on leave.

FY 2010-11 Goals and Accomplishments

1. Substantial progress was made on drafting local amendments to the model code. Revised goal is to have the new Building Code adopted prior to the start of the 2011 construction season
2. The Village staff continues to work closely with a third-party Building Code Consulting firm to ensure the completion of our plan review and inspection process
3. The Village has executed an Agreement with the State of Illinois Office of the State Fire Marshall, as required by current law, to continue a local conveyance program.

**Building & Zoning Budget
Fiscal Year 2011-2012**

<u>Program</u>	<u>Description</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Budget</u>
810	General Management	\$ 148,397	\$ 151,061
815	EDP	2,550	2,200
820	Engineering	47,500	51,000
825	Risk management	-	-
830	Inspection Services	26,000	25,800
835	Capital Improvements	513	166
840	Contingencies	-	-
	Total	\$ 224,960	\$ 230,227
	Percent Difference		2.34%



**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	Building & Zoning-General Management					
	Personnel Services					
01-40-810-101	Salaries - Permanent Employees	62,277	64,077	63,702	63,702	65,295
01-40-810-102	Overtime	2,237	2,811	5,000	7,985	5,000
01-40-810-104	Part Time Clerical	-	-	-	-	-
01-40-810-126	Salaries - Clerical	22,719	23,796	23,705	23,705	24,297
01-40-810-141	Employee Benefits - Medical	19,407	21,903	24,457	24,457	26,025
01-40-810-144	Employee Benefits - Unemployment	114	117	162	162	162
01-40-810-147	Employee Benefits - Medicare	1,239	1,254	1,398	1,398	1,372
01-40-810-151	I M R F	11,536	12,353	15,407	15,407	15,195
01-40-810-161	Social Security FICA	5,300	5,359	5,976	5,976	5,865
* TOTAL	Personnel Services	124,828	131,670	139,807	142,792	143,211
	Contractual Services					
01-40-810-201	Telephones	1,830	939	1,890	1,890	1,500
01-40-810-231	Rental - Storage	-	-	-	-	-
01-40-810-236	Radio Paging Systems	-	-	-	-	-
* TOTAL	Contractual Services	1,830	939	1,890	1,890	1,500
	Supplies & Materials					
01-40-810-301	Office Supplies	791	421	500	750	500
01-40-810-302	Printing & Publishing	511	956	500	500	500
01-40-810-303	Gas-Oil-Wash-Mileage	1,025	1,041	1,000	1,000	1,500
01-40-810-304	Schools Conference Travel	3,400	3,271	2,500	2,000	2,000
01-40-810-307	Fees Dues Subscriptions	415	601	500	500	400
01-40-810-311	Postage & Meter Rent	401	410	400	460	400
01-40-810-335	Camera Supplies	42	-	-	-	-
* TOTAL	Supplies & Materials	6,585	6,700	5,400	5,210	5,300
	Equipment-Office					
01-40-810-401	Operating Equipment	676	5	300	300	300
01-40-810-409	Maintenance - Vehicles	26	142	1,000	1,000	750
01-40-810-411	Maintenance - Radio Equip	-	-	-	-	-
* TOTAL	Equipment-Office	702	147	1,300	1,300	1,050
** TOTAL	Building & Zoning-General Management	133,946	139,456	148,397	151,192	151,061
	Building & Zoning EDP					
	Contractual Services					
01-40-815-212	EDP Software	-	-	500	500	500
01-40-815-263	EDP Equipment Maintenance	-	-	250	250	250
* TOTAL	Contractual Services	-	-	750	750	750
	Supplies & Materials					
01-40-815-305	EDP Personal Training	-	-	500	500	400
01-40-815-306	Consulting Services	-	1,000	1,000	1,000	750
* TOTAL	Supplies & Materials	-	1,000	1,500	1,500	1,150
	Equipment					
01-40-815-401	EDP Operating Equipment	291	-	300	300	300
* TOTAL	Operating Equipment	291	-	300	300	300
** TOTAL	Building & Zoning EDP	291	1,000	2,550	2,550	2,200

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	Building & Zoning Engineering					
	Contractual Services					
01-40-820-245	Fees - Engineering	1,580	-	8,000	8,000	4,000
01-40-820-246	Fees - Drainage Engineer	7,297	5,578	8,000	8,000	6,000
01-40-820-247	Reimburse Exp. - Engineering	1,445	6,405	2,000	2,000	1,500
01-40-820-254	Plan Review - Engineer	7,437	4,442	6,000	6,000	4,500
01-40-820-255	Plan Review - Structural	10,230	-	5,000	5,000	5,000
01-40-820-257	Plan Review - Planner	-	-	-	-	-
01-40-820-258	Plan Review - Building Code	14,588	23,444	12,500	25,035	20,000
01-40-820-259	Plan Review - Drainage Engineer	17,658	13,210	6,000	9,045	10,000
* TOTAL	Contractual Services	60,234	53,079	47,500	63,080	51,000
** TOTAL	Building & Zoning Engineering	60,234	53,079	47,500	63,080	51,000
	Building & Zoning Risk Management					
	Contractual Services					
01-40-825-273	Self Insurance - Deductible	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-
** TOTAL	Building & Zoning Risk Management	-	-	-	-	-
	Building & Zoning Inspection Services					
	Personnel Services					
01-40-830-109	Part Time Inspector	17,142	10,110	10,000	10,000	10,000
01-40-830-115	Plumbing Inspection	8,640	6,671	4,000	4,635	4,800
01-40-830-117	Elevator Inspection	5,207	6,792	7,000	7,000	7,000
01-40-830-119	Code Enforcement Inspection	4,852	3,448	5,000	5,000	4,000
* TOTAL	Personnel Services	35,841	27,021	26,000	26,635	25,800
** TOTAL	Building & Zoning Inspection Services	35,841	27,021	26,000	26,635	25,800
	Building & Zoning Capital Improvements					
	Capital Expenditures					
01-40-835-611	Furniture & Office Equipment	-	-	-	-	-
01-40-835-625	Vehicles - New & Other	-	-	-	-	-
01-40-835-641	EDP New Equipment	883	883	513	625	166
* TOTAL	Capital Expenditures	883	883	513	625	166
** TOTAL	Building & Zoning Capital Improvements	883	883	513	625	166
	Building & Zoning Contingencies					
	Contingencies					
01-40-840-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	Building & Zoning Contingencies	-	-	-	-	-
*** TOTAL	Total- Building & Zoning	231,195	221,438	224,960	244,082	230,227

Difference from Budget 10-11 to Proposed 11-12: 2.34%

Difference from Budget 10-11 to Estimated 10-11: 8.50%

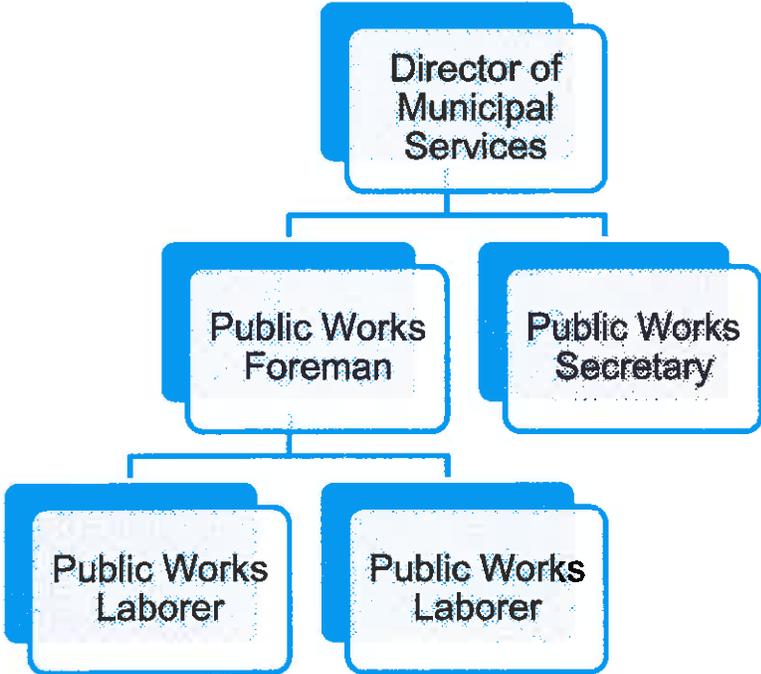
Difference from Estimated 10-11 to Proposed 11-12: -5.68%

OTHER FUNDS



THE VILLAGE OF
WILLOWBROOK

Village of Willowbrook
Water Department
ORGANIZATION CHART 2011



*Oversees Public Works and Building & Zoning

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

Water Fund

FY 2011-12 Goals and Objectives

1. Design and publish the 2011 (2010 Monitoring year) Water Quality Report and mail to all water consumers prior to July 1, 2011, as required by the USEPA.
2. Replace six (6) obsolete Traverse City brand fire hydrants with new East Jordan models.
3. Complete repairs to the Village water distribution system as required.
4. Capital Replacement Program: Complete the scheduled replacement of the Village's backhoe/loader. Obtain competitive bids and order replacement machinery.
5. Wash and disinfect three (3) above grade water tanks as a preventative maintenance program to remove mildew.

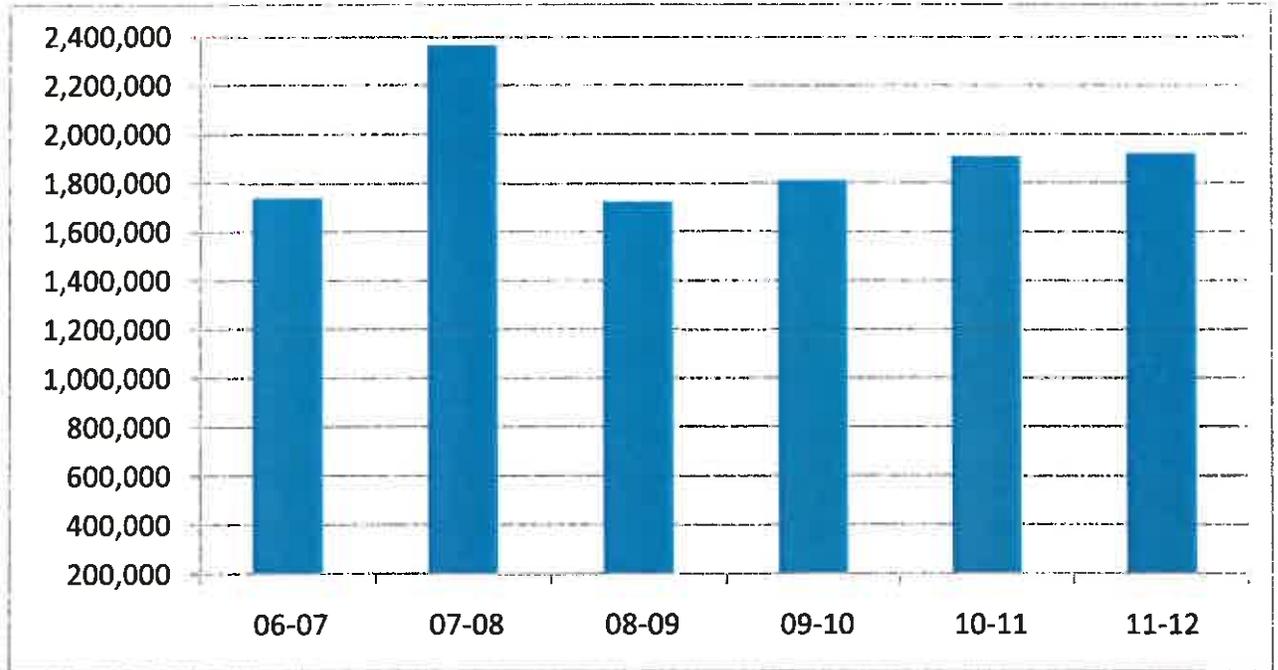
FY 2010-2011 Goals and Accomplishments

1. Replaced five (5) obsolete Traverse City brand fire hydrants with new East Jordan models to ensure their proper operation.
2. Revised the Consumer Confidence Report (CCR), using a new presentation format, and mailed hardcopies to all water consumers prior to the USEPA deadline.
3. Completed necessary repairs the Village water distribution system as required to ensure the continued proper operation of the system in accordance with IEPA requirements.

WATER FUND

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

WATER FUND EXPENDITURE HISTORY

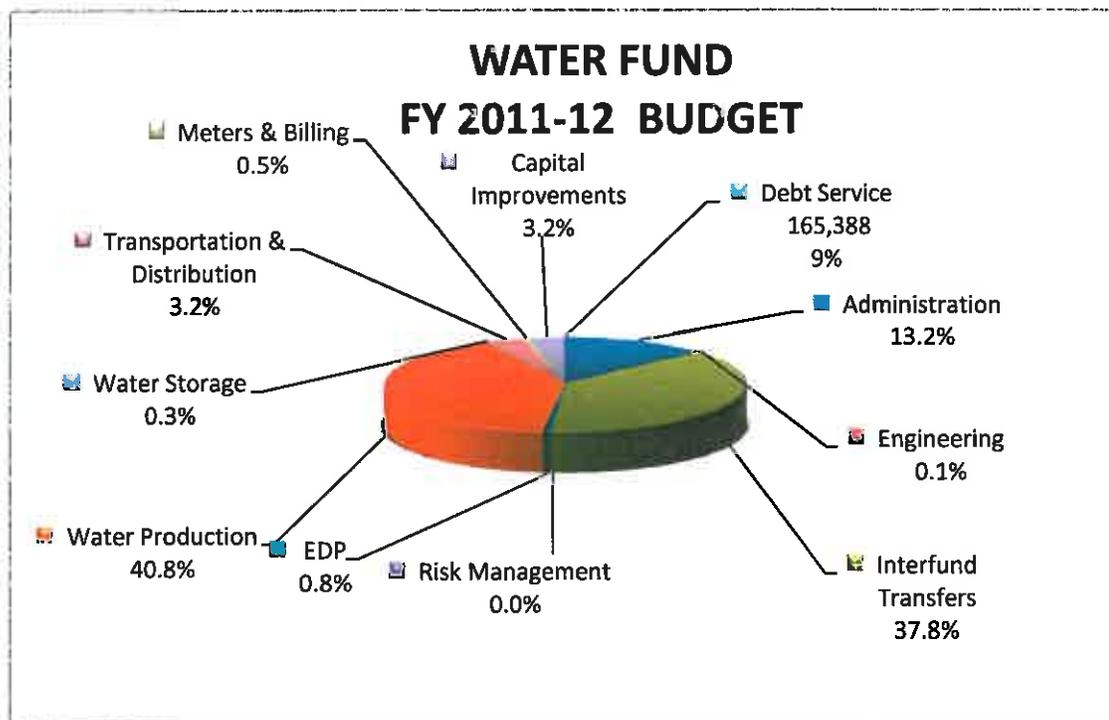


The chart above illustrates the consistency of expenditures in the Village's Water Fund. Generally any increases of magnitude relate to capital improvements of the system. In Fiscal Year 2007-08 the large increase was the result of a \$572,250 transfer to the Water Capital Improvements Fund. The transfer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

The increase in expenditures in FY 10-11 is a result of a 17% increase in cost of purchased water supplied by the DuPage Water Commission.

**Water Fund
Fiscal Year 2011-12**

<u>Program</u>	<u>Description</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Budget</u>
401	Administration	\$ 282,594	\$ 254,317
405	Engineering	5,150	2,575
410	Interfund Transfers	501,636	726,833
415	Risk Management	-	-
417	EDP	14,650	14,525
420	Water Production	826,478	784,878
425	Water Storage	5,750	5,750
430	Transportation & Distribution	62,005	62,005
435	Meters & Billing	17,110	9,260
440	Capital Improvements	29,805	62,331
449	Contingencies-Debt Service	164,240	-
Total	Water Fund	\$ 1,909,418	\$ 1,922,474
	Percent Difference		0.68%



**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	Water Fund EXPENSES					
	Personal Services					
02-50-401-101	Salaries - Permanent Employees	132,446	132,866	130,640	130,640	107,807
02-50-401-102	Overtime	24,847	27,906	27,900	27,900	27,900
02-50-401-103	Part Time - Labor	6,723	13,297	8,000	8,000	8,000
02-50-401-126	Salaries - Clerical	25,635	25,986	24,970	24,970	25,595
02-50-401-141	Employee Benefits - Medical	16,588	12,703	20,175	20,175	21,225
02-50-401-144	Employee Benefits - Unemployment	265	265	270	270	378
02-50-401-147	Employee Benefits - Medicare	2,634	2,806	2,777	2,777	2,455
02-50-401-151	I M R F	24,296	24,957	30,597	30,597	25,910
02-50-401-161	Social Security FICA	11,264	11,912	11,874	11,874	10,497
* TOTAL	Personal Services	244,698	252,698	257,203	257,203	229,767
	Contractual Services					
02-50-401-201	Phone - Telephones	9,808	9,167	9,341	8,000	8,000
02-50-401-239	Fees - Village Attorney	414	-	1,000	1,000	1,000
* TOTAL	Contractual Services	10,222	9,167	10,341	9,000	9,000
	Supplies & Materials					
02-50-401-301	Office Supplies	483	2,416	1,490	1,490	1,490
02-50-401-302	Printing & Publishing	2,709	2,977	2,000	2,500	2,500
02-50-401-303	Gas-Oil-Wash-Mileage	4,988	3,335	3,060	3,060	3,060
02-50-401-304	Schools Conference Travel	227	156	1,500	1,500	1,500
02-50-401-306	Reimburse Personal Expenses	29	-	150	150	150
02-50-401-307	Fees Dues Subscriptions	1,298	1,357	750	750	750
02-50-401-311	Postage & Meter Rent	6,191	5,220	5,600	5,600	5,600
* TOTAL	Supplies & Materials	15,924	15,460	14,550	15,050	15,050
	Equipment-Office					
02-50-401-405	Furniture & Office Equipment	-	-	500	500	500
* TOTAL	Equipment Office	-	-	500	500	500
** TOTAL	Water Fund-Administration	270,844	277,326	282,594	281,753	254,317
	Water Fund-Engineering					
	Contractual Services					
02-50-405-245	Fees - Engineering	5,017	1,594	5,150	2,500	2,575
* TOTAL	Contractual Services	5,017	1,594	5,150	2,500	2,575
** TOTAL	Water Fund-Engineering	5,017	1,594	5,150	2,500	2,575
	Water Fund-Interfund Transfers					
	Other Expenditures					
02-50-410-501	Reimburse General Corporate Fund	407,000	427,282	416,418	416,418	395,115
02-50-410-505	Transfer To Capital Project Fund	-	-	-	-	-
02-50-410-506	Transfer To Water Capital Improvement Fund	93,221	-	34,100	13,153	281,560
02-50-410-507	Transfer To 2008 Bond Fund	-	64,214	51,118	51,118	50,158
* TOTAL	Other Expenditures	500,221	491,496	501,636	480,689	726,833
** TOTAL	Water Fund-Interfund Transfers	500,221	491,496	501,636	480,689	726,833
	Water Fund-Risk Management					
	Contractual Services					
02-50-415-273	Self Insurance - Deductible	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-
** TOTAL	Water Fund-Risk Management	-	-	-	-	-

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
Water Fund EDP						
Contractual Services						
02-50-417-212	EDP Software	4,500	8,721	10,150	10,150	10,150
02-50-417-263	EDP Equipment Maintenance	604	2,227	1,500	1,500	1,500
* TOTAL	Contractual Services	5,104	10,948	11,650	11,650	11,650
Supplies & Materials						
02-50-417-305	EDP Personal Training	225	-	1,000	1,000	1,000
* TOTAL	Supplies & Materials	225	-	1,000	1,000	1,000
Equipment						
02-50-417-401	EDP Operating Equipment	515	328	2,000	1,875	1,875
* TOTAL	Operating Equipment	515	328	2,000	1,875	1,875
** TOTAL	Water Fund EDP	5,844	11,276	14,650	14,525	14,525
Water Fund-Water Production						
Contractual Services						
02-50-420-206	Energy - Electric Pump	19,642	12,143	20,000	20,000	20,000
02-50-420-294	Landscape - Well 1&3	-	-	500	500	500
02-50-420-297	Landscaping-Standpipe	1,163	1,082	500	1,000	500
* TOTAL	Contractual Services	20,805	13,225	21,000	21,500	21,000
Supplies & Materials						
02-50-420-361	Chemicals	1,417	1,389	1,000	920	1,000
02-50-420-362	Sampling Analysis	3,282	3,084	2,678	1,350	2,678
* TOTAL	Supplies & Materials	4,699	4,473	3,678	2,270	3,678
Equipment-Office						
02-50-420-488	Maintenance - Pumps & Well 3	-	-	500	500	500
02-50-420-491	Pump Inspection Repair Maintain Standpipe	585	43	500	500	500
* TOTAL	Equipment-Office	585	43	1,000	1,000	1,000
Other Expenditures						
02-50-420-575	Purchase Of Water	531,930	637,070	800,800	710,000	759,200
* TOTAL	Other Expenditures	531,930	637,070	800,800	710,000	759,200
** TOTAL	Water Fund-Water Production	558,019	654,810	826,478	734,770	784,878
Water Fund-Water Storage						
Equipment-Office						
02-50-425-471	Material & Supplies - L.H.V.	-	-	-	-	-
02-50-425-472	Mat&Sup - Willowbrook Executive Plaza	-	-	-	-	-
02-50-425-473	W H R&M - L.H.V.	2,755	1,039	500	500	500
02-50-425-474	W H R&M - Willowbrook Executive Plaza	2,505	560	500	500	500
02-50-425-475	Materials, Supplies, Standpipe, Pumphouse	1,702	2,058	1,750	1,750	1,750
02-50-425-485	Repair, Maintenance-Standpipe, Pumphouse	5,059	2,262	3,000	3,000	3,000
* TOTAL	Equipment-Office	12,021	5,919	5,750	5,750	5,750
** TOTAL	Water Fund-Water Storage	12,021	5,919	5,750	5,750	5,750

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
Water Fund-Transportation & Distribution						
Contractual Services						
02-50-430-276	Leak Surveys	2,555	2,400	3,000	3,000	3,000
02-50-430-277	Water Distribution Repair-Maintenance	62,399	38,288	50,000	50,000	50,000
02-50-430-299	Landscape - Other	-	1,761	3,500	3,500	3,500
* TOTAL	Contractual Services	64,954	42,449	56,500	56,500	56,500
Capital Equipment						
02-50-430-401	Operating Equipment	23	560	1,480	1,480	1,480
02-50-430-425	J. U. L. I. E. Maintenance & Supply	-	-	500	500	500
02-50-430-435	Equipment Rental	-	-	525	525	525
02-50-430-476	Material & Supplies - Distribution System	869	166	3,000	3,000	3,000
* TOTAL	Equipment-Office	892	726	5,505	5,505	5,505
** TOTAL	Water Fund-Transportation & Distribution	65,846	43,175	62,005	62,005	62,005
Water Fund-Meters & Billing						
Contractual Services						
02-50-435-278	Meters Flow Testing	327	-	500	1,000	1,000
* TOTAL	Contractual Services	327	-	500	1,000	1,000
Equipment-Office						
02-50-435-461	New - Metering Equipment	2,523	14,639	12,600	6,000	6,000
02-50-435-462	Meter Replacement	-	32	2,000	250	250
02-50-435-463	Maintenance - Meter Equipment	-	-	2,010	2,010	2,010
* TOTAL	Equipment-Office	2,523	14,671	16,610	8,260	8,260
** TOTAL	Water Fund-Meters & Billing	2,850	14,671	17,110	9,260	9,260
Water Fund-Capital Improvements						
Capital Expenditures						
02-50-440-626	Vehicles - New & Other	-	-	-	-	35,000
02-50-440-643	Painting - Tank Washing/Hydrants	40,000	-	-	-	12,000
02-50-440-692	Pressure Adjusting Station-Door Replacement	-	-	4,000	-	-
02-50-440-694	Distribution System Replacement	27,332	-	25,000	25,000	15,000
02-50-440-695	EDP	1,288	1,288	805	1,500	331
02-50-440-696	Water Main Extension	-	-	-	-	-
* TOTAL	Capital Expenditures	68,620	1,288	29,805	26,500	62,331
** TOTAL	Water Fund-Capital Improvements	68,620	1,288	29,805	26,500	62,331
Water Fund Contingencies						
Contingencies						
02-50-449-101	Depreciation Expense	237,688	212,401	-	-	-
02-50-449-102	Interest Expense	17,570	9,508	4,240	4,240	-
02-50-449-103	Bond Issuance Costs	2,172	2,172	-	2,172	-
02-50-449-104	Bond Principal Expense	-	-	160,000	160,000	-
02-50-449-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	257,430	224,081	164,240	166,412	-
** TOTAL	Water Fund Contingencies	257,430	224,081	164,240	166,412	-
*** TOTAL	Total Water Fund	1,746,712	1,725,637	1,909,418	1,784,164	1,922,474

Difference from Budget 10-11 to Proposed 11-12:

0.68%

Difference from Budget 10-11 to Estimated 10-11:

-6.56%

Difference from Estimated 10-11 to Proposed 11-12:

7.75%

VILLAGE OF WILLOWBROOK
 ADMINISTRATIVE SERVICES CHARGEBACK
 ACCOUNT 02-410-501
 FOR SERVICES FISCAL YEAR 2011-12

ACCOUNT #	DESCRIPTION	TOTAL	%	PROPOSED
VILLAGE BOARD & CLERK				
01-05-410 (101-161)	SALARIES - BOARD & CLERK	\$ 29,350	10	\$ 2,937
ADMINISTRATION				
01-10-455-101-161	SALARIES & BENEFITS ADMIN	193,763	25	48,441
01-10-455-201	TELEPHONE	13,900	10	1,390
01-10-455-231	RENT	0	10	0
01-10-455-266	CODIFICATION OF ORDINANCES	3,000	10	300
01-10-455-301	OFFICE SUPPLIES	10,900	10	1,090
01-10-455-302	PRINTING & PUBLISHING	1,650	10	165
01-10-455-303	GAS, OIL, WASH, MILEAGE	2,340	10	234
01-10-455-304	SCHOOLS, CONVENTIONS, MEETINGS	2,040	10	204
01-10-455-305	STRATEGIC PLANNING	0	10	0
01-10-455-307	FEES, DUES, SUBSCRIPTIONS	15,010	10	1,501
01-10-455-311	POSTAGE & METER RENTAL	4,455	10	446
01-10-455-315	COPY SERVICE & MAINTENANCE	3,200	10	320
01-10-455-355	COMMISSARY PROVISION	1,000	10	100
01-10-455-409-411	EQUIPMENT REPAIR & MAINTENANCE	1,000	20	200
01-10-460-306	EDP CONSULTING SERVICE	3,200	10	320
01-10-466-228	BUILDING MAINTENANCE SERVICE	35,620	10	3,562
01-10-466-235	NICOR	3,500	10	350
01-10-466-293	LANDSCAPE - VILLAGE HALL	4,000	10	400
01-10-466-351	BUILDING MAINTENANCE SUPPLIES	7,600	10	760
01-10-470-239	VILLAGE ATTORNEY	100,000	15	15,000
01-10-471-252	FINANCIAL SERVICES	0	10	0
01-10-471-253	CONSULTING FEES	10,000	25	2,500
01-10-475-365	PUBLIC RELATIONS	2,810	10	281
01-10-475-366	NEWSLETTER	0	10	0
01-10-480-272	GENERAL INSURANCE, BONDS	211,325	40	84,530
01-10-485-602	BLDG IMPROVEMENTS	7,120	10	712
01-10-485-611	FURNITURE & OFFICE EQUIP - COPIER	25,000	20	5,000
FINANCE				
01-25-610 101-161	SALARIES & BENEFITS- FINANCE	233,391	25	58,348
01-25-610-304	SCHOOLS, CONVENTIONS, MEETINGS	1,000	10	100
01-10-460-212	EDP SOFTWARE- ACCT/PAYROLL/CR	15,000	25	3,750
01-25-615-306	IT CONSUTLING FEES	17,000	25	4,250
01-25-620-251-252	AUDIT	20,900	20	4,180
				241,370
POLICE				
01-30-630-101-161	SALARIES & BENEFITS- PD	3,457,543	4	138,302
PUBLIC WORKS				
01-35-710-345	UNIFORMS	3,000	50	1,500
01-35-725-412-414	MAINTENANCE - GAS PUMPS-GARAGE	4,000	50	2,000
01-35-725-415 -417	NICOR GAS & MAINTENANCE	7,436	50	3,718
01-35-735-409	VEHICLE MAINTENANCE	14,950	50	7,475
01-35-735-411	MAINTENANCE-EQUIPMENT	1,500	50	750
				15,443
	TOTAL			\$ 395,115

Hotel Motel Tax Fund

Fiscal Year 2011-12 Goals and Objectives

1. Continue advertising campaign including brochures, the Internet, promotional advertisements and billboards.
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.

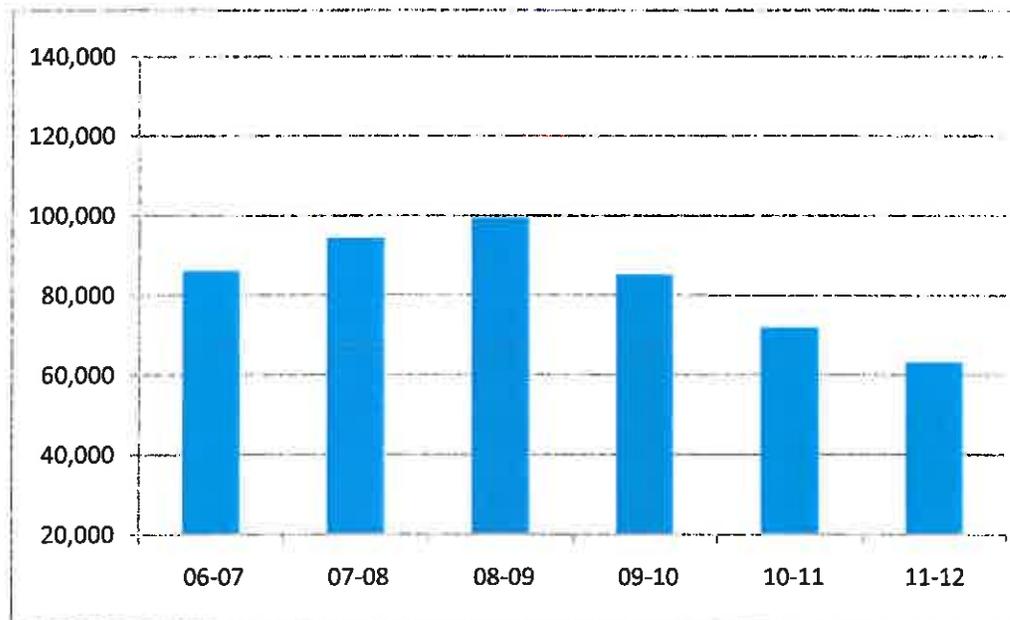
Fiscal Year 2010-11 Goals and Accomplishments

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

HOTEL/MOTEL TAX FUND

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

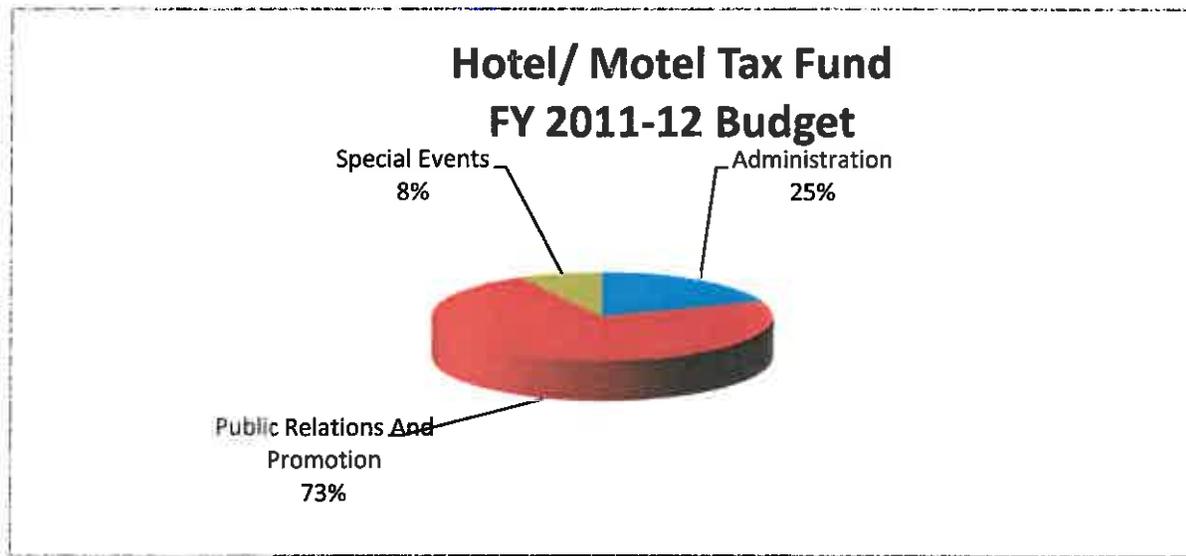
HOTEL/MOTEL FUND EXPENDITURE HISTORY



Based on tax revenues collected in the prior year and projections for FY 2010-11, if Hotel/Motel tax receipts do not come in an expected the advertising budget will be adjusted accordingly.

**Hotel Motel Tax Fund
Fiscal Year 2011-12**

Program	Description	FY 2010-11 <u>Budget</u>	FY 2011-12 <u>Budget</u>
401	Administration	\$ 14,500	\$ 12,220
435	Public Relations And Promotion	53,000	46,000
436	Special Events	4,500	5,000
449	Contingencies	<u>\$0</u>	<u>-</u>
Total		\$ 72,000	\$ 63,220
	Percent Difference		-12.19%



**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	Hotel/Motel Tax Fund					
	EXPENDITURES					
	Administration					
	Personal Services					
03-53-401-126	Salaries - Clerical	-	-	-	-	-
* TOTAL	Personal Services	-	-	-	-	-
	Contractual Services					
03-53-401-253	Public Relation Consultant Fees	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-
	Commodities					
03-53-401-303	Gas-Wash-Oil-Mileage	-	-	-	-	-
03-53-401-304	Schools-Conference-Travel	30	-	-	-	-
03-53-401-306	Reimburse Personal Expenses	-	-	-	-	-
03-53-401-307	Fees-Dues-Subscriptions	18,400	11,000	14,400	12,200	12,200
03-53-401-311	Postage	8	21	100	20	20
* TOTAL	Commodities	18,438	11,021	14,500	12,220	12,220
	Equipment					
03-53-401-401	Operating Equipment	-	-	-	-	-
* TOTAL	Equipment	-	-	-	-	-
** TOTAL	Administration	18,438	11,021	14,500	12,220	12,220
	Public Relations And Promotion					
	Commodities					
03-53-435-302	Printing	-	-	-	-	-
03-53-435-316	Landscape Beautification	1,483	916	3,000	3,000	3,000
03-53-435-317	Advertising	69,300	27,446	47,000	47,000	40,000
03-53-435-318	Community Slogan	-	-	-	-	-
03-53-435-319	Chamber Directory	3,000	3,000	3,000	3,000	3,000
* TOTAL	Commodities	73,783	31,362	53,000	53,000	46,000
** TOTAL	Public Relations And Promotion	73,783	31,362	53,000	53,000	46,000
	Special Events					
	Commodities					
03-53-436-378	Wine & Dine Intelligently	1,632	1,452	2,000	2,000	2,000
03-53-436-379	Special Promotional Events	3,000	2,500	2,500	2,500	3,000
03-53-436-380	Familiarization Tours	-	-	-	-	-
* TOTAL	Commodities	4,632	3,952	4,500	4,500	5,000
** TOTAL	Special Events	4,632	3,952	4,500	4,500	5,000
	Contingencies					
	Hotel/Motel Contingencies					
03-53-449-799	Contingencies	-	-	-	-	-
* TOTAL	Hotel/Motel Contingencies	-	-	-	-	-
** TOTAL	Contingencies	-	-	-	-	-
**** TOTAL	Hotel/Motel Tax Fund	96,854	46,335	72,000	69,720	63,220
	Difference from Budget 10-11 to Proposed 11-12:				-12.19%	
	Difference from Budget 10-11 to Estimated 10-11:				-3.17%	
	Difference from Estimated 10-11 to Proposed 11-12:				-9.32%	

Motor Fuel Tax Fund

FY 2011-12 Goals and Objectives

1. The 2011 MFT Roadway Maintenance Program will consist of the milling and overlay of 2.03 miles of streets located in 15 separate areas of town. After IDOT approval is obtained, the work should begin in Spring of 2011.

FY 2010-11 Goals and Accomplishments

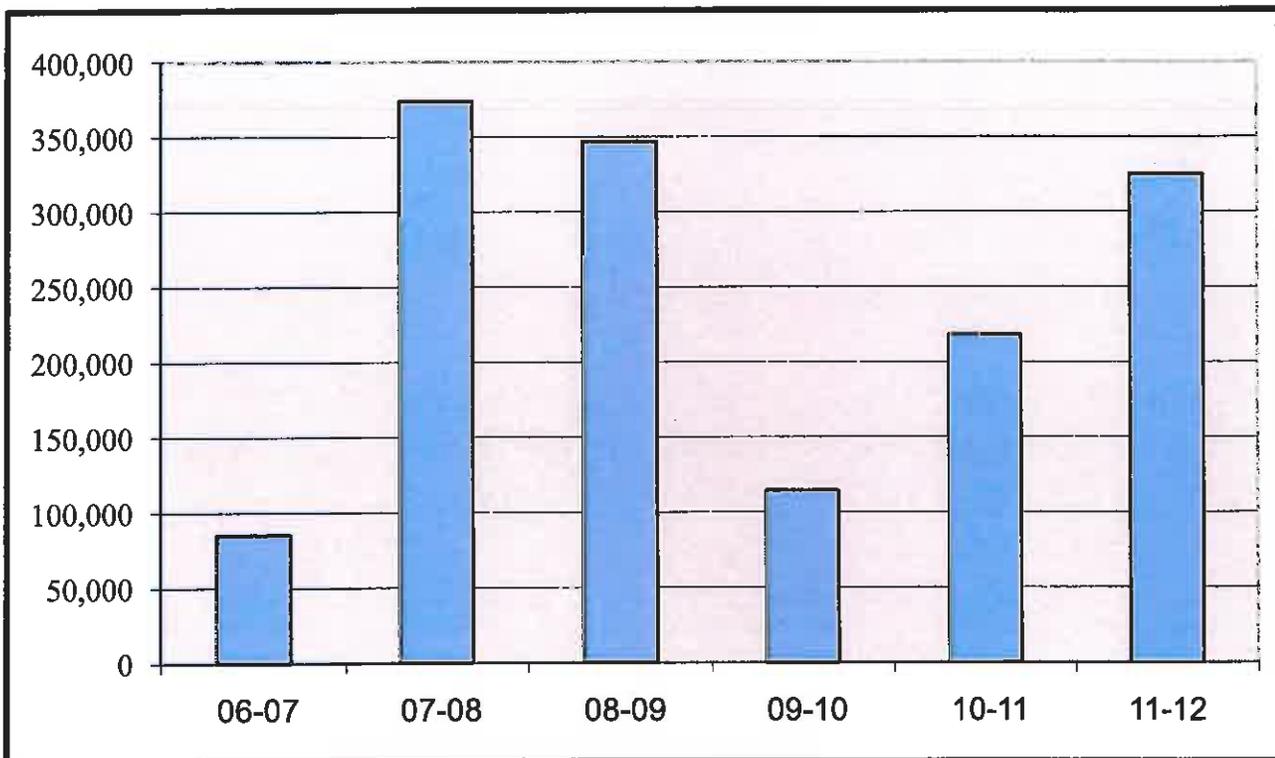
1. The 2010 MFT Roadway Maintenance Program was completed in the Fall of 2010, which consisted of full-depth patching, milling, asphalt overlay, and restriping of approximately 2 miles of streets located within the Village's northwest quadrant.

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. Its primary source of revenue is the Village's pro-rata share of the State's Motor Fuel Tax.

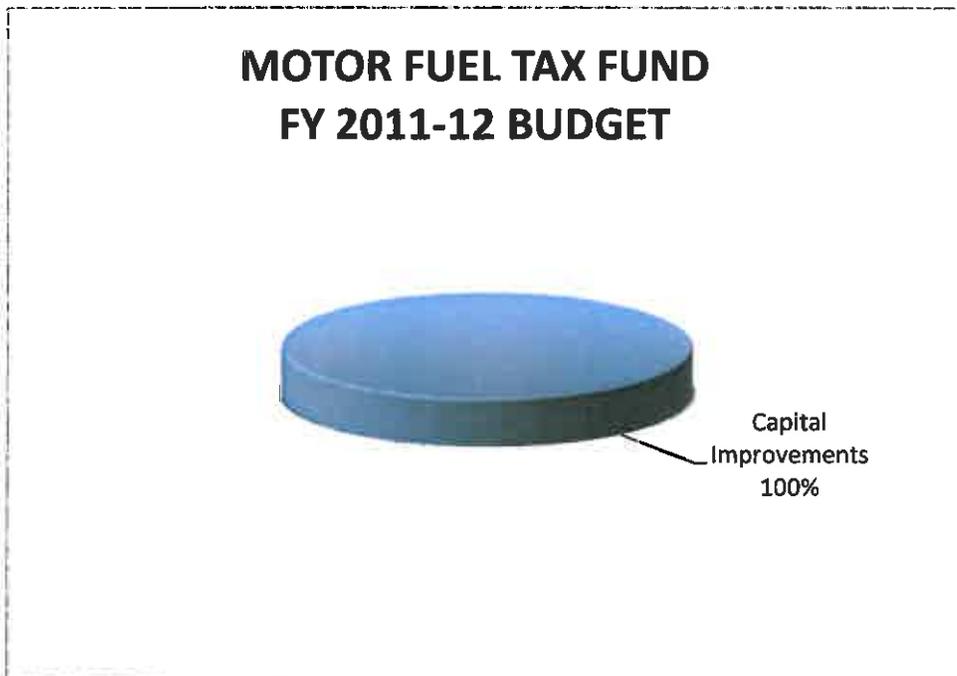
The purpose of this fund is to provide essential maintenance operations and capital improvement of the Village's public street system and related infrastructure. Project management of this Fund is provided by the Director of Public Services.

MOTOR FUEL TAX FUND EXPENDITURE HISTORY



**Motor Fuel Tax Fund
Fiscal Year 2011-12**

<u>Program</u>	<u>Description</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Budget</u>
401	Pavement Markings	\$ -	\$ -
405	Road Signs	-	-
410	Snow Removal	-	-
415	Street Lighting	-	-
420	Traffic Signals	-	-
425	Street Maintenance	-	-
430	Capital Improvements	218,000	325,000
439	Contingencies	-	-
Total	Motor Fuel Tax Fund	\$ 218,000	\$ 325,000
	Percent Difference		49.08%



**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	Motor Fuel Tax Fund					
	EXPENDITURES					
	Motor Fuel Tax-Pavement Marking					
	Contractual Services					
04-56-401-285	Pavement Marking	-	-	-	-	-
04-56-401-286	Pavement Marking	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-
	Supplies & Materials					
04-56-401-325	Pavement Mark Paint	-	-	-	-	-
* TOTAL	Supplies & Materials	-	-	-	-	-
** TOTAL	Motor Fuel Tax-Pavement Marking	-	-	-	-	-
	Motor Fuel Tax-Road Signs					
	Supplies & Materials					
04-56-405-321	Traffic Signs	-	-	-	-	-
04-56-405-323	Traffic Sign Nuts & Bolts	-	-	-	-	-
* TOTAL	Supplies & Materials	-	-	-	-	-
** TOTAL	Motor Fuel Tax-Road Signs	-	-	-	-	-
	Motor Fuel Tax-Snow Removal					
	Contractual Services					
04-56-410-288	Snow Remove Contract	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-
	Supplies & Materials					
04-56-410-371	Rock Salt	-	-	-	-	-
* TOTAL	Supplies & Materials	-	-	-	-	-
** TOTAL	Motor Fuel Tax-Snow Removal	-	-	-	-	-
	Motor Fuel Tax-Street Lighting					
	Contractual Services					
04-56-415-207	Energy - Street Lights	-	-	-	-	-
04-56-415-223	Maintenance - Street Lights	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-
** TOTAL	Motor Fuel Tax-Street Lighting	-	-	-	-	-
	Motor Fuel Tax-Traffic Signals					
	Contractual Services					
04-56-420-221	Maintenance - Traffic Signals	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-
** TOTAL	Motor Fuel Tax-Traffic Signals	-	-	-	-	-
	Motor Fuel Tax-Street Maintenance					
	Supplies & Materials					
04-56-425-323	Aggregate Materials	-	-	-	-	-
04-56-425-325	Bitum Patch Material	-	-	-	-	-
* TOTAL	Supplies & Materials	-	-	-	-	-
** TOTAL	Motor Fuel Tax-Street Maintenance	-	-	-	-	-

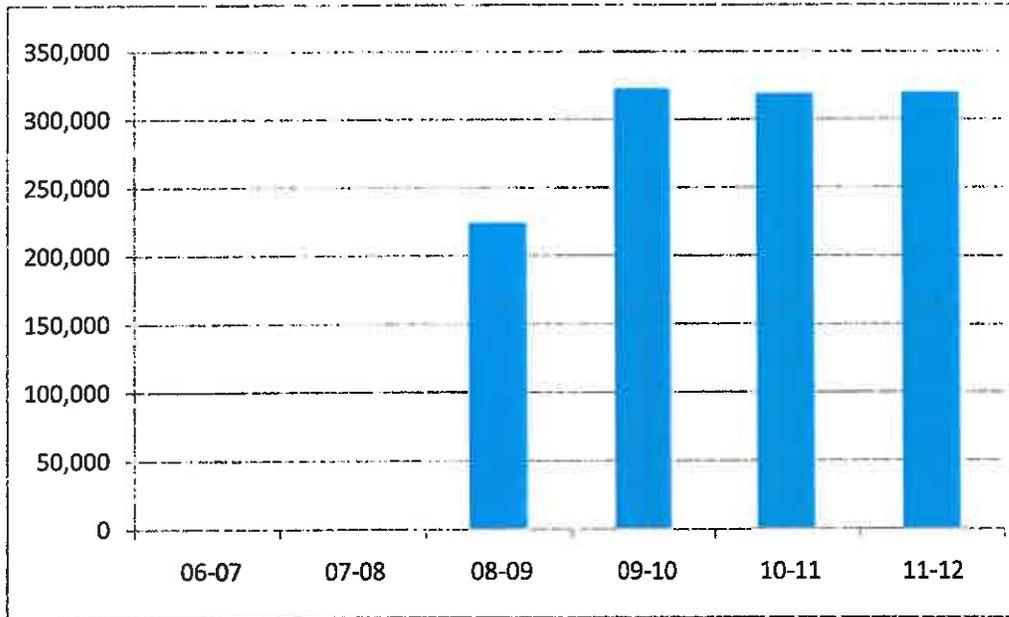
**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	Motor Fuel Tax Capital Improvements					
	Capital Improvements					
04-56-430-684	Street Maintenance Contract	347,523	91,278	200,000	200,000	325,000
04-56-430-685	LAPP Project	-	9,961	18,000	18,000	-
* TOTAL	Capital Expenditures	347,523	101,239	218,000	218,000	325,000
** TOTAL	Motor Fuel Tax Capital Improvements	347,523	101,239	218,000	218,000	325,000
	Motor Fuel Tax Contingencies					
	Contingencies					
04-56-439-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	Motor Fuel Tax Contingencies	-	-	-	-	-
**** TOTAL	Motor Fuel Tax Fund	347,523	101,239	218,000	218,000	325,000
	Difference from Budget 10-11 to Proposed 11-12:			49.08%		
	Difference from Budget 10-11 to Estimated 10-11:			0.00%		
	Difference from Estimated 10-11 to Proposed 11-12:			49.08%		

SPECIAL SERVICE AREA BOND FUND

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

SSA BOND FUND EXPENDITURE HISTORY



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

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	SSA Bond & Interest Fund EXPENDITURES					
06-60-550-401	Bond Principal Expense	-	105,000	105,000	105,000	110,000
06-60-550-402	Bond Interest Expense	224,584	217,925	214,040	214,040	210,050
** TOTAL	SSA Bond & Interest Fund	224,584	322,925	319,040	319,040	320,050
	SSA Bond & Interest Fund Contingencies					
06-60-555-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
**** TOTAL	SSA Bond & Interest Fund	224,584	322,925	319,040	319,040	320,050

Difference from Budget 10-11 to Proposed 11-12: 0.32%

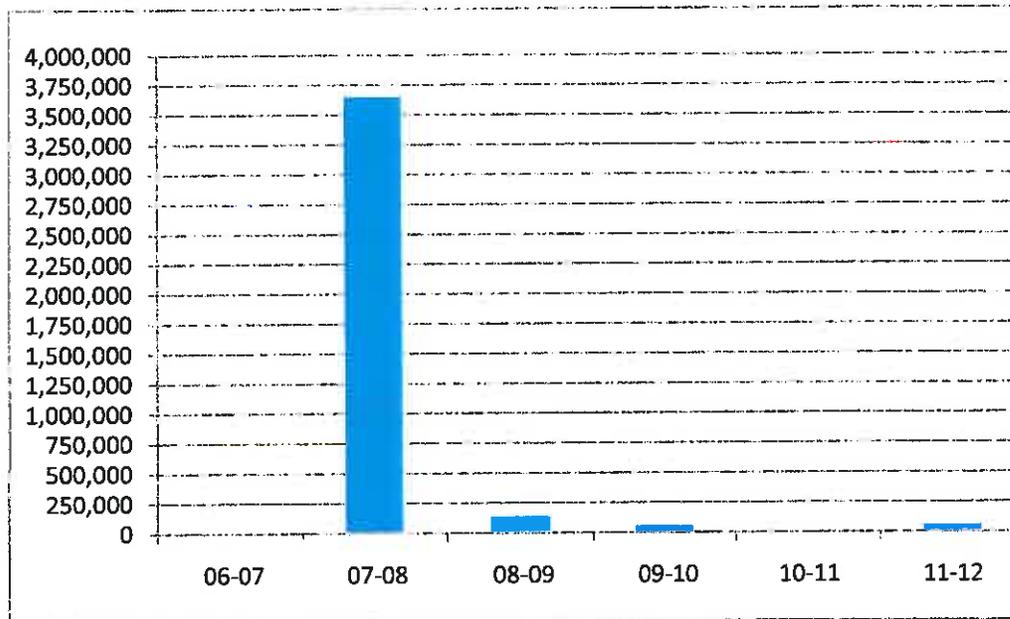
Difference from Budget 10-11 to Estimated 10-11: 0.00%

Difference from Estimated 10-11 to Proposed 11-12: 0.32%

SPECIAL SERVICE AREA PROJECT FUND

The Special Service Area Project Fund was created to account for the public improvement costs for the Village's Town Center Development.

SSA PROJECT FUND EXPENDITURE HISTORY



The majority of public improvements were completed in FY 2007-08. A total of \$51,538 remains to be spent in FY 2011-12.

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	SSA One Project Fund					
	EXPENDITURES					
08-63-401-903	Issuance Costs	-	-	-	-	-
08-63-445-601	Project Expense	127,297	-	51,657	-	51,538
** TOTAL	SSA Bond & Interest Fund	127,297	-	51,657	-	51,538
	SSA One Project Fund					
	Contingencies					
08-63-555-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
**** TOTAL	SSA One Project Fund	127,297	-	51,657	-	51,538
	Difference from Budget 10-11 to Proposed 11-12:			-0.23%		
	Difference from Budget 10-11 to Estimated 10-11:			-100.00%		
	Difference from Estimated 10-11 to Proposed 11-12:			100.00%		

Water Capital Improvements Fund

FY 2011-12 Goals and Objectives

1. \$12,000 was budgeted to complete a water valve insertion program to enable sections of water transmission mains to be further isolated to reduce the impact to the community during the repair of a main break.
2. \$15,000 was budgeted to complete a valve exercising program to ensure the continued proper operation of our water system distribution valves. As this project is being completed, it is also our desire to GPS locate each valve for future use.

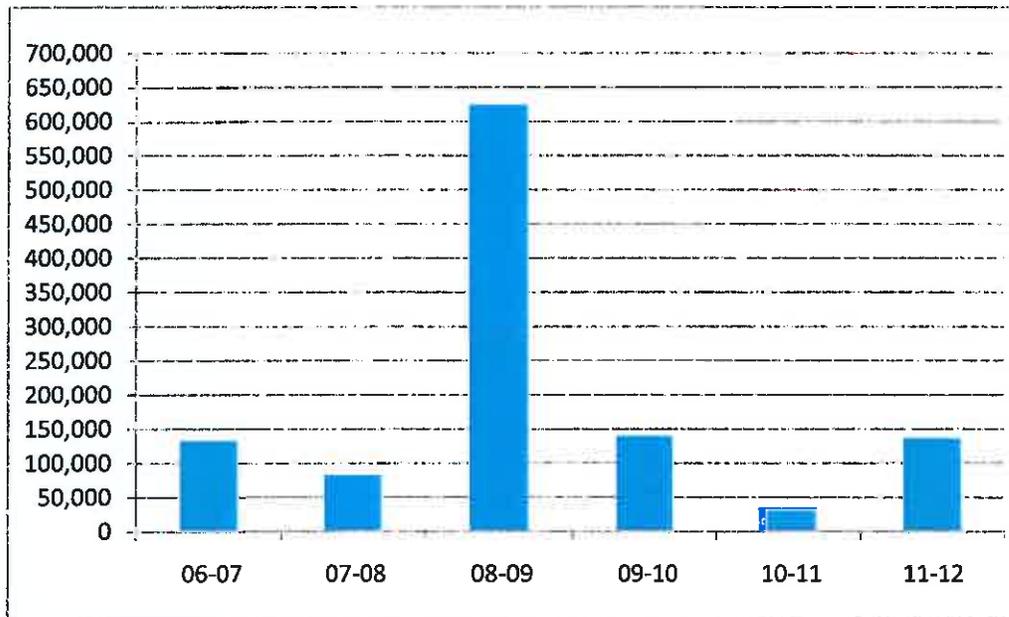
FY 2010-11 Goals and Accomplishments

1. \$8,000 was expended on the installation of new insertion valves in existing transmission lines in the water distribution system.
2. The completion of a valve exercising program was delayed due to time constraints, but was budgeted for again in FY 2011/12.

WATER CAPITAL FUND

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

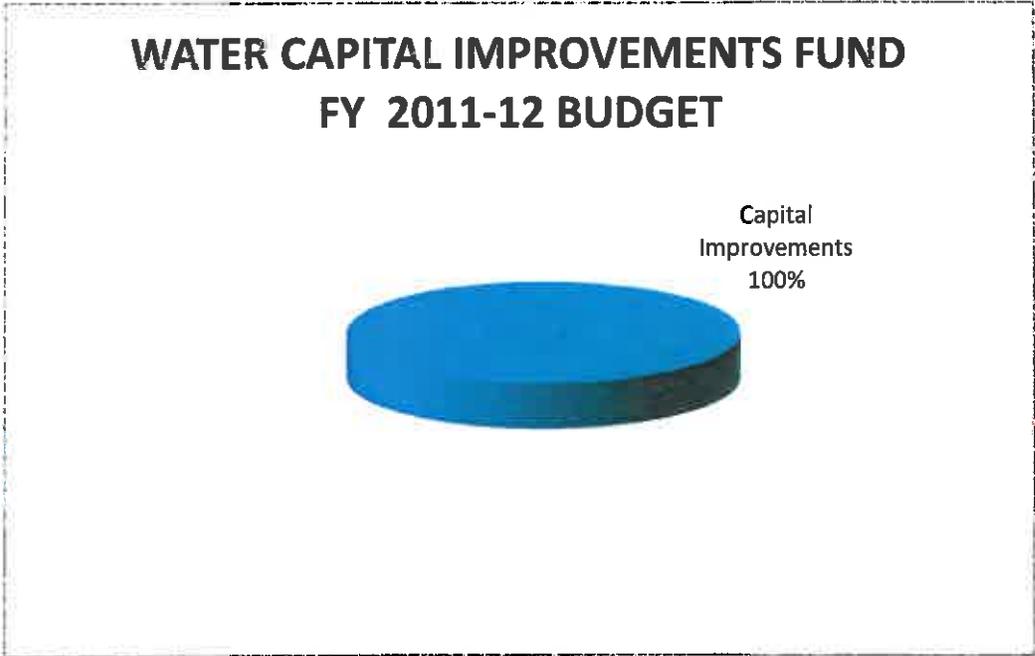
WATER CAPITAL FUND EXPENDITURE HISTORY



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

**Water Capital Improvements Fund
Fiscal Year 2011-12**

Program	Description	FY 2010-11 <u>Budget</u>	FY 2011-12 <u>Budget</u>
405	Contractual Services	\$ -	\$ -
410	Interfund Transfers	-	-
440	Capital Improvements	<u>35,000</u>	<u>137,000</u>
Total		\$ 35,000	\$ 137,000
		Percent Difference	291.43%



**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	Water Capital Improvements Fund EXPENDITURES					
	Water Capital Improve Fund-Contractual Services Contractual Services					
09-65-405-245	Fees - Village Attorney	-	-	-	-	-
09-65-405-246	Fees - Engineering	-	-	-	-	-
09-65-405-247	Architectural Fees	59,464	7,599	-	-	-
* TOTAL	Contractual Services	59,464	7,599	-	-	-
** TOTAL	Water Capital Improve Fund-Contractual Services	59,464	7,599	-	-	-
	Water Capital Improve Fund-Interfund Transfers Other Expenditures					
09-65-410-501	Transfer To Water Fund	63,194	108,312	-	-	-
09-65-410-502	Transfer To CIP Fund - Debt Service	500,000	-	-	-	-
* TOTAL	Other Expenditures	563,194	108,312	-	-	-
** TOTAL	Water Capital Improve Fund-Interfund Transfers	563,194	108,312	-	-	-
	Water Capital Improvements Fund Capital Expenditures					
09-65-440-600	Water System Improvements	-	-	15,000	-	15,000
09-65-440-601	Water Main Extensions	63,194	-	-	-	110,000
09-65-440-603	Valve Insertion Program	13,400	2,700	20,000	8,000	12,000
09-65-440-604	Water Tank Repairs	-	108,313	-	-	-
09-65-440-605	F/A Capitalized	(63,194)	(108,312)	-	-	-
* TOTAL	Capital Expenditures	13,400	2,701	35,000	8,000	137,000
** TOTAL	Water Capital Improvements Fund	636,057	118,612	35,000	8,000	137,000
	Difference from Budget 10-11 to Proposed 11-12:				291.43%	
	Difference from Budget 10-11 to Estimated 10-11:				-77.14%	
	Difference from Estimated 10-11 to Proposed 11-12:				1612.50%	

Capital Projects Fund

FY 2011-12 Goals and Objectives

1. Complete rehabilitation construction on the Village Hall storage building roof.
2. The remaining funds from the 2008 bond issue used to build the public works facility and the 75th street extension will be used to pay down the debt service.

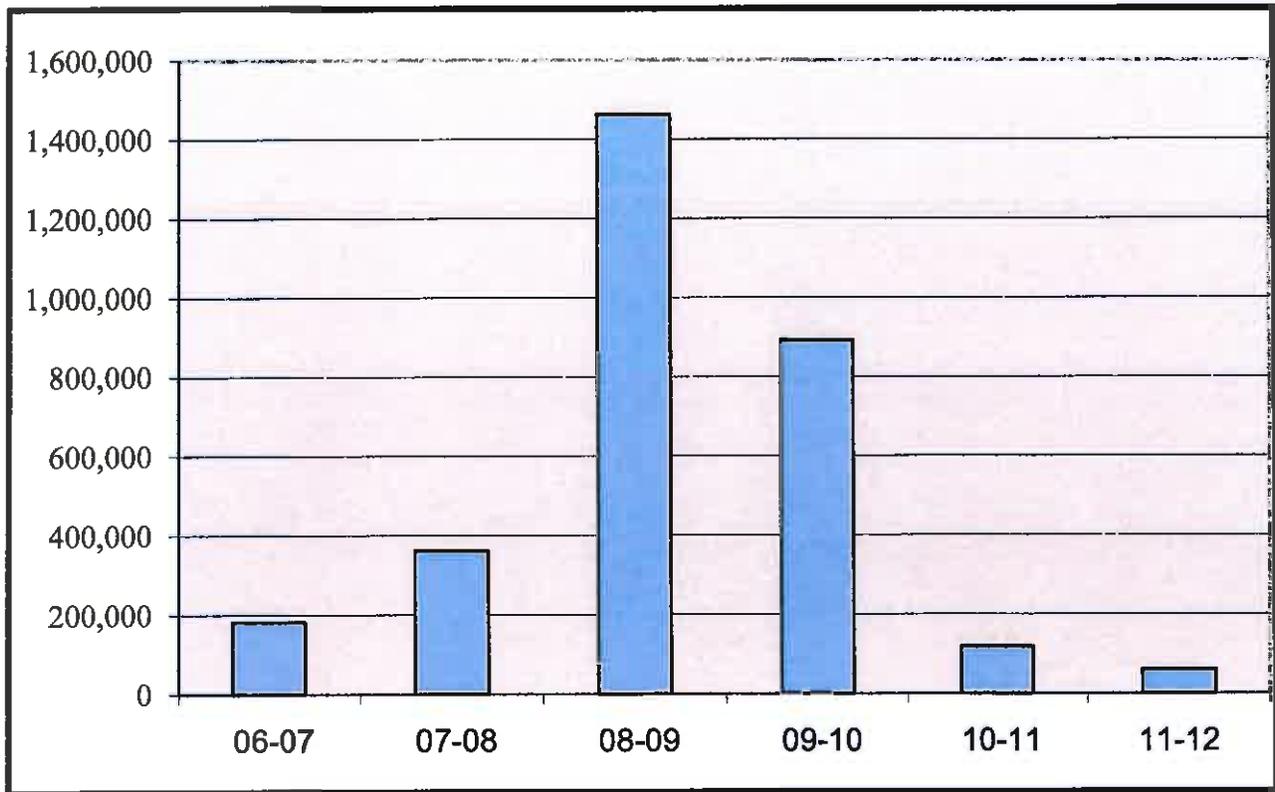
FY 2010-11 Goals and Accomplishments

1. Funds from the 2008 bond issue were used to pay down the debt service.

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.

CAPITAL PROJECTS FUND EXPENDITURE HISTORY

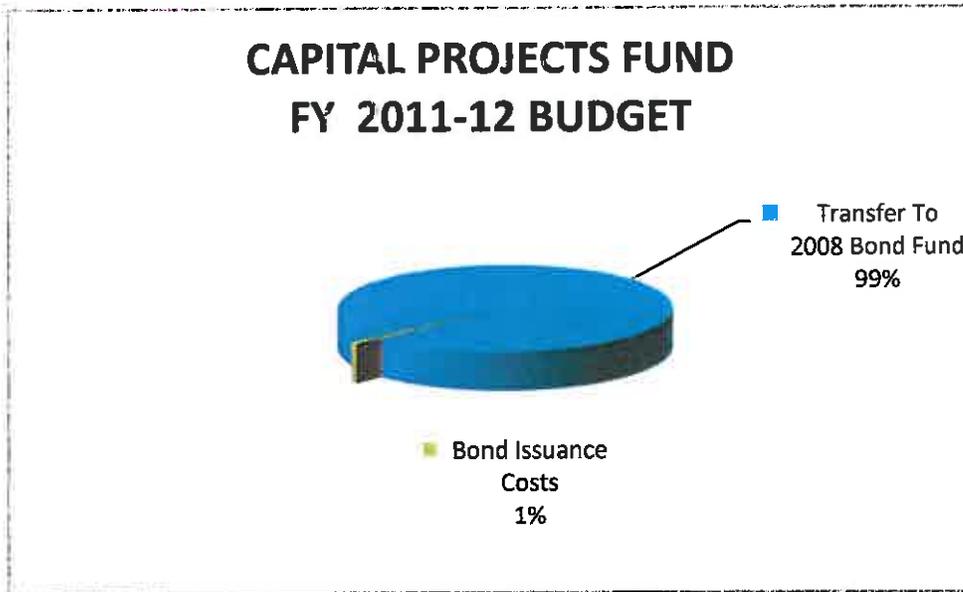


The chart above denotes the amount of funds spent out of the Capital Projects Fund. Amounts allocated in FY 2008-09 and 2009-10 were for the new public works facility and completion of the 75th Street Extension.

**Capital Projects Fund
Fiscal Year 2011-12**

Program	Description	FY 2010-11 <u>Budget</u>	FY 2011-12 <u>Budget</u>
430	Transfer To 2008 Bond Fund	\$ 108,626	\$ 60,000
540	Garage Renovation	10,000	-
545	Bond Issuance Costs	-	450
550	Debt Service/Principal	-	-
550	Debt Service/Interest	-	-
Total		\$ 118,626	\$ 60,450

Percent Difference -49.04%



**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	Capital Projects Fund					
	EXPENDITURES					
10-68-430-401	Transfer To General Fund	-	-	-	-	-
10-68-430-402	Transfer To Water Fund	-	-	-	-	-
10-68-430-403	Transfer To 2008 Bond Fund	-	133,236	108,626	108,626	60,000
10-68-430-501	Drainage Improvements	-	-	-	-	-
10-68-430-510	Water Main Extensions	-	-	-	-	-
10-68-540-408	Architect Fees	75,599	7,599	-	-	-
10-68-540-410	Clarendon Hills Rd Sidewalks	-	-	-	-	-
10-68-540-412	Midway Drive Sidewalks	-	-	-	-	-
10-68-540-413	Eleanor Street Sidewalks	-	-	-	-	-
10-68-540-414	59th Street Sidewalks	-	-	-	-	-
10-68-540-415	Public Works Facility	1,417,941	735,400	-	-	-
10-68-540-416	Village Hall Garage Renovation	-	12,441	10,000	10,000	-
10-68-540-420	Adams Street Sidewalks	-	-	-	-	-
10-68-540-422	Borse Community Park Improvements	-	-	-	-	-
10-68-540-423	Traffic Signal-Plainfield & Garfield Road	-	-	-	-	-
10-68-545-409	Land Acquisition	-	-	-	-	-
10-68-545-410	Lane Court Bridge Project	-	-	-	-	-
10-68-545-411	75Th Street Extension	264,866	14,884	-	-	-
10-68-545-412	Ridgemoor Park Drainage Imp.	-	-	-	-	-
10-68-545-413	Midway Drive/Quincy Target	-	-	-	-	-
10-68-545-414	Bond Issuance Costs	34,650	428	-	428	450
10-68-550-401	Debt Service/Principal	-	-	-	-	-
10-68-550-402	Debt Service/Interest	-	-	-	-	-
10-68-550-403	Reimbursement Developer Contributions	-	-	-	-	-
*** TOTAL	Capital Projects Fund	1,793,057	903,988	118,626	119,054	60,450

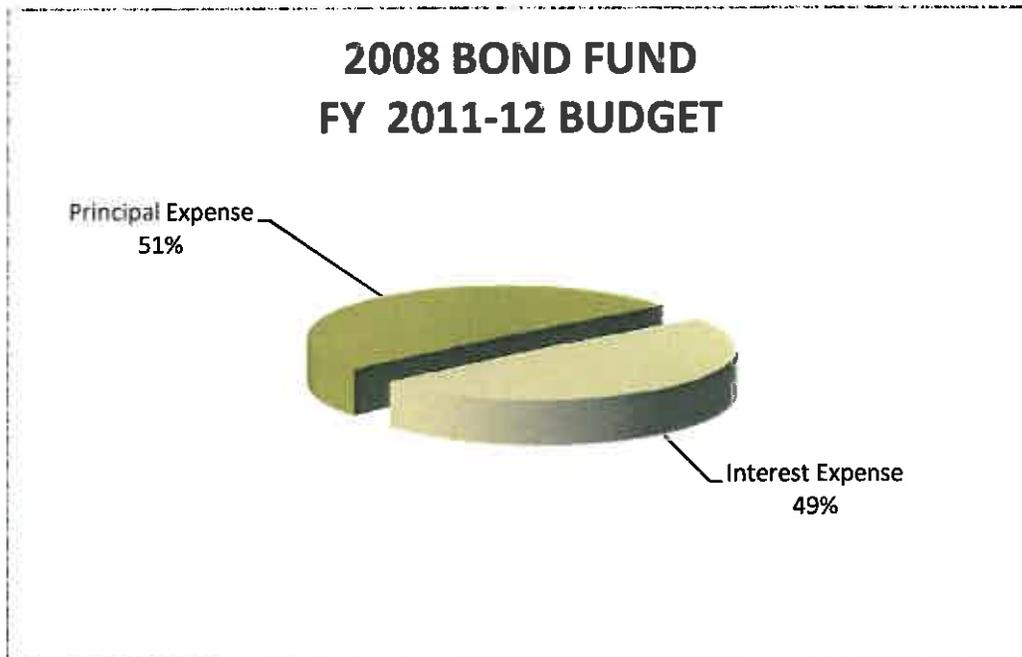
Difference from Budget 10-11 to Proposed 11-12: -49.04%

Difference from Budget 10-11 to Estimated 10-11: 0.36%

Difference from Estimated 10-11 to Proposed 11-12: -49.22%

**2008 Bond Fund
Fiscal Year 2011-12**

Program	Description	FY 2010-11 <u>Budget</u>	FY 2011-12 <u>Budget</u>
550	Principal Expense	\$ 80,000	\$ 80,000
410	Interest Expense	<u>79,744</u>	<u>76,744</u>
Total		\$ 159,744	\$ 156,744
		Percent Difference	-1.88%



**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	2008 Bond Fund					
	EXPENDITURES					
11-70-550-401	Bond Principal Expense	-	80,000	80,000	80,000	80,000
11-70-550-402	Bond Interest Expense	-	117,450	79,744	79,744	76,744
** TOTAL	2008 Bond Fund	-	197,450	159,744	159,744	156,744
**** TOTAL	2008 Bond Fund	-	197,450	159,744	159,744	156,744

Difference from Budget 10-11 to Proposed 11-12: -1.88%

Difference from Budget 10-11 to Estimated 10-11: 0.00%

Difference from Estimated 10-11 to Proposed 11-12: -1.88%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2011 - APRIL 30, 2012**

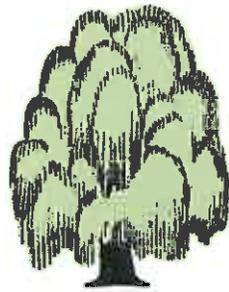
ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	Land Acquisition, Facility Expansion & Renovation Fund					
	EXPENDITURES					
14-75-910-409	Land Acquisition	-	-	-	-	-
14-75-920-245	Engineering	-	-	-	-	-
14-75-930-415	Facilities	-	-	-	-	-
** TOTAL	Land Acquisition, Facility Expansion & Renovation Fund	-	-	-	-	-
**** TOTAL	Land Acquisition, Facility Expansion & Renovation Fund	-	-	-	-	-

Difference from Budget 10-11 to Proposed 11-12: N/A

Difference from Budget 10-11 to Estimated 10-11: N/A

Difference from Estimated 10-11 to Proposed 11-12: N/A

CAPITAL BUDGET



THE VILLAGE OF
WILLOWBROOK

VILLAGE OF WILLOWBROOK CAPITAL IMPROVEMENTS BUDGET

THE PROCESS

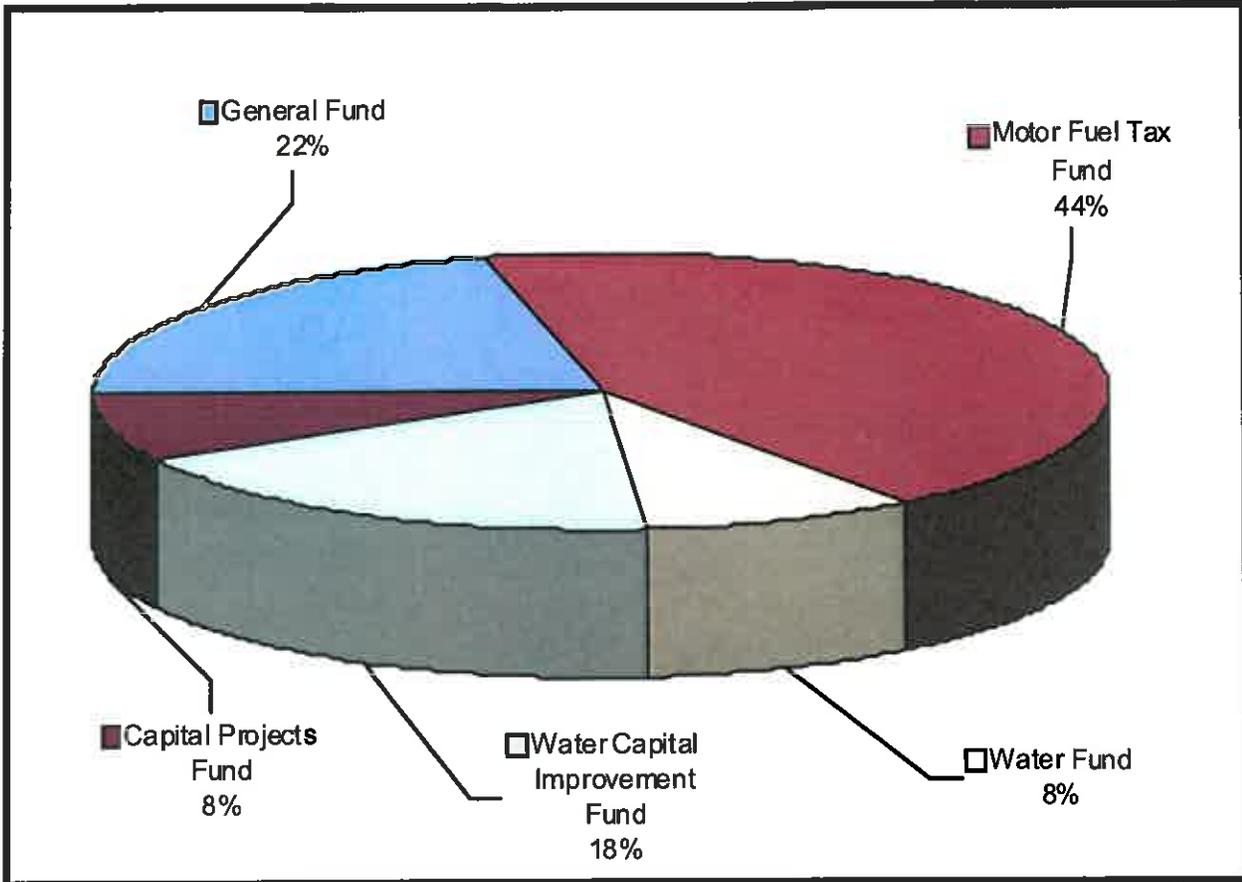
Annually, the Village prepares a five-year long-range plan that encompasses both the operating and capital needs of all Village Departments. In conjunction with the Long-Range plan a Capital Improvement Replacement Plan is prepared. The items contained in this document will be funded by operating revenues from the General Fund, Motor Fuel Tax Fund and Water Fund. Categories include such items as building improvements, furniture & office equipment, vehicles and EDP equipment. See pages 155-165 for a copy of the 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 unfunded to date 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 and building improvements are typical capital items.

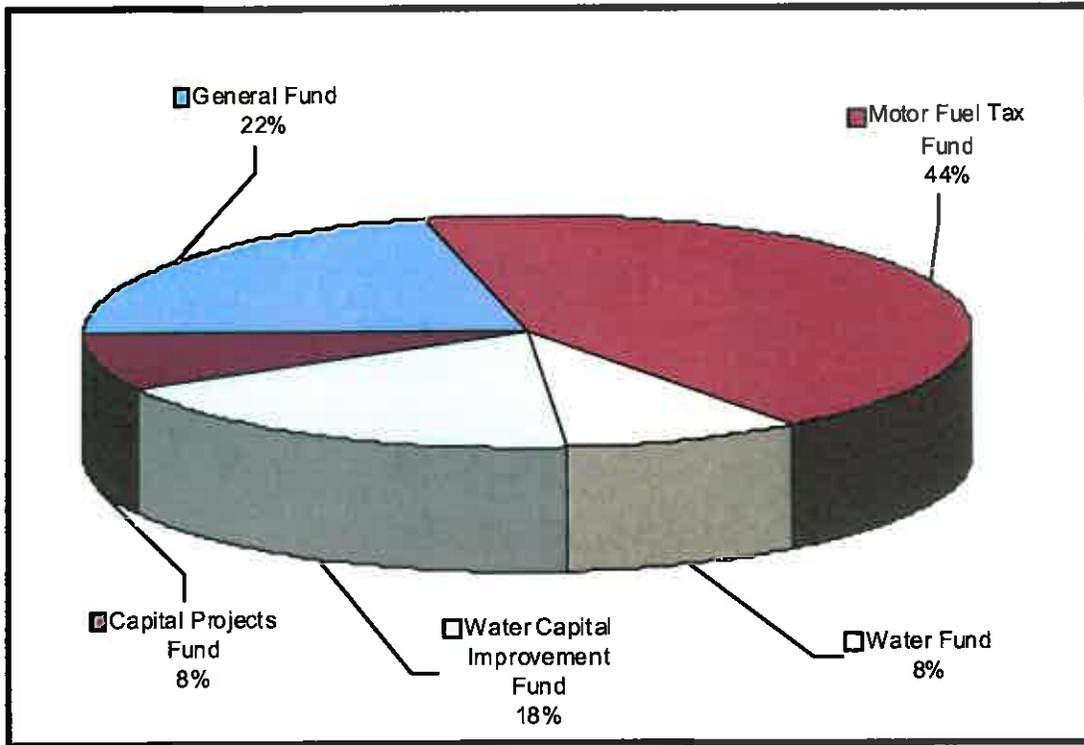
FISCAL YEAR 2011-12 CAPITAL EXPENDITURES BY TYPE
\$745,061

CAPITAL EXPENDITURES



<u>DESCRIPTION</u>	<u>DOLLAR AMOUNT</u>	<u>PERCENT</u>
STREETS	\$325,000	44%
BUILDING IMPROV& NEW	\$22,120	3%
PARK IMPROVEMENTS	\$46,000	6%
VEHICLES	\$70,000	9%
WATER DIST. SYSTEM	\$164,000	22%
EDP EQUIPMENT	\$3,939	1%
FURNITURE & EQUIPMENT	\$29,300	4%
RADIO EQUIPMENT	\$24,252	3%
DEBT SERVICE	\$60,450	8%
TOTAL	\$745,061	100%

**FISCAL YEAR 2011-12 FUNDING FOR CAPITAL EXPENDITURES
\$745,061**



GENERAL FUND	\$160,280	22%
MOTOR FUEL TAX FUND	\$325,000	44%
WATER FUND	\$62,331	8%
WATER CAP IMPROV FUND	\$137,000	18%
CAPITAL PROJECTS FUND	\$60,450	8%
TOTAL	\$745,061	100%

**Village of Willowbrook
Capital Improvement Expenditures**

<u>NUMBER</u>	<u>General Corporate Fund</u>	<u>FY 08-09 ACTUAL</u>	<u>FY 09-10 ACTUAL</u>	<u>FY 10-11 BUDGET</u>	<u>FY 10-11 ESTIMATED ACTUAL</u>	<u>FY 11-12 PROPOSED BUDGET</u>
VB & Clerk-Capital Improvements						
01-05-425-641	E D P Equipment	-	-	-	-	-
* TOTAL	Capital Expenditures	-	-	-	-	-
Administration-Capital Improvement						
01-10-485-602	Building Improvements	17,722	10,612	6,000	6,000	22,120
01-10-485-611	Furniture & Office Equipment	-	-	-	-	25,000
01-10-485-625	Vehicles	23,475	-	-	-	-
01-10-485-641	E D P Equipment	2,167	1,690	1,475	1,665	444
* TOTAL	Capital Expenditures	43,364	16,695	7,475	7,665	47,564
Planning & Dev -Capital Improvements						
01-15-540-641	EDP New Equipment	1,531	591	513	622	166
* TOTAL	Capital Expenditures	1,531	592	513	622	166
Parks & Recreation Capital Improvements						
01-20-595-641	EDP Equipment	865	865	550	700	222
01-20-595-643	Pond Improvements	7,007	417	-	-	-
01-20-595-691	Recreation Equipment	-	67,281	-	-	-
01-20-595-693	Court Improvements	61,987	1,193	-	-	-
01-20-595-694	Maintenance Equipment	10,113	-	56,100	56,100	-
01-20-595-695	Park Improvements-Neighborhood Park	53,531	-	-	-	46,000
01-20-595-696	Community Park Development	-	3,870	-	189	-
* TOTAL	Capital Expenditures	133,503	73,626	56,650	56,989	46,222
Finance -Capital Improvements						
01-25-625-611	Furniture & Office Equipment	-	-	-	-	300
01-25-625-641	E D P Equipment	1,545	1,874	885	1,055	333
* TOTAL	Capital Expenditures	1,545	1,326	885	1,055	633
Police-Capital Improvements						
01-30-680-611	Furniture & Office Equipment	14,855	28,867	6,000	6,000	4,000
01-30-680-622	Radio Equipment	8,523	-	-	-	24,252
01-30-680-625	New Vehicles	114,465	33,317	35,922	35,922	-
01-30-680-641	EDP New Equipment	8,328	5,841	5,320	5,320	2,000
01-30-680-642	Copy Machine	-	-	-	-	-
* TOTAL	Capital Expenditures	146,171	144,342	47,242	47,242	30,252
Public Works-Capital Improvements						
01-35-765-625	Vehicles - New & Other	23,761	-	-	-	35,000
01-35-765-640	Village Entry Signs	-	-	-	-	-
01-35-765-641	EDP Equipment	865	865	620	760	277
01-35-765-684	Street Maintenance Contract	-	-	-	-	-
01-35-765-685	Street Improvements	24,553	-	-	-	-
* TOTAL	Capital Expenditures	49,179	865	620	760	35,277

**Village of Willowbrook
Capital Improvement Expenditures**

<u>NUMBER</u>	<u>General Corporate Fund</u>	<u>FY 08-09 ACTUAL</u>	<u>FY 09-10 ACTUAL</u>	<u>FY 10-11 BUDGET</u>	<u>FY 10-11 ESTIMATED ACTUAL</u>	<u>FY 11-12 PROPOSED BUDGET</u>
Bldg & Zoning - Capital Improvements						
01-40-835-611	Furniture & Office Equipment	-	-	-	-	-
01-40-835-641	EDP New Equipment	883	883	513	625	166
* TOTAL	Capital Expenditures	883	863	513	625	166
**TOTAL	General Corporate Fund	376,176	314,649	113,898	114,958	160,280
<hr/>						
Water Fund						
Water Fund-Capital Improvements						
02-50-440-626	Vehicles - New & Other	-	-	-	-	35,000
02-50-440-643	Painting - Tank Washing/Hydrants	40,000	-	-	-	12,000
02-50-440-692	Pressure Adjusting - Door Replacment	-	-	4,000	-	-
02-50-440-694	Distribution System Replacement	27,332	-	25,000	25,000	15,000
02-50-440-695	EDP	1,288	1,288	805	1,500	331
* TOTAL	Water Fund	68,620	37,790	29,805	26,500	62,331
** TOTAL	Hotel/Motel Tax Fund	-	-	-	-	-
<hr/>						
Motor Fuel Tax Fund						
04-56-430-684	Street Maintenance Contract	347,523	91,278	200,000	200,000	325,000
04-56-430-685	LAAP Project	-	9,961	18,000	18,000	-
** TOTAL	Motor Fuel Tax Fund	347,523	101,239	218,000	218,000	325,000
<hr/>						
Water Capital Improvements Fund						
09-65-405-247	Architectural Fees	59,464	7,599	-	-	-
09-65-410-501	Transfer To Water Fund	-	108,312	-	-	-
09-65-410-502	Transfer To CIP Fund - Debt Service	500,000	-	-	-	-
09-65-440-600	Water System Improvements	-	-	15,000	-	15,000
09-65-440-601	Water Main Extensions	63,194	-	-	-	110,000
09-65-440-603	Valve Insertion Program	13,400	2,700	20,000	8,000	12,000
09-65-440-604	Water Tank Repairs	-	-	-	-	-
09-65-440-605	F/A Capitalized	-	-	-	-	-
* TOTAL	Water Capital Improvements Fund	636,058	140,000	35,000	8,000	137,000

**Village of Willowbrook
Capital Improvement Expenditures**

<u>NUMBER</u>	<u>General Corporate Fund</u>	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET
	Capital Projects Fund					
10-68-430-401	Transfer To General Fund	-	-	-	-	-
10-68-430-403	Transfer to 2008 Bond Fund	-	133,236	108,626	108,626	60,000
10-68-540-414	59th Street Sidewalks	-	-	-	-	-
10-68-540-415	Public Works Facility	1,417,941	735,400	-	-	-
10-68-540-408	Architect Fees	75,599	7,599	-	-	-
10-68-540-416	Village Hall Garage Renovation	-	12,441	10,000	10,000	-
10-68-545-411	75Th Street Extension	264,866	14,884	-	-	-
10-68-545-414	Bond Issuance Costs	34,650	428	-	428	450
10-68-550-401	Debt Service/Principal	-	-	-	-	-
10-68-550-402	Debt Service/Interest	-	-	-	-	-
10-550-403	Reimbursement Developer Contributions	-	-	-	-	-
* TOTAL	Capital Projects Fund	1,793,056	903,988	118,626	119,054	60,450
TOTAL		3,221,433	1,742,940	515,329	486,512	745,061

CAPITAL IMPROVEMENTS - DESCRIPTIONS AND IMPACTS ON OPERATING BUDGET

The FY 2011-12 Operating Budget contains the following items, which are considered "Capital Improvements". Normally the nature of capital expenditures are replacement items such as vehicles, furniture and equipment. The following is a description of the FY 2011-12 Capital Expenditures and the impact to the operating budget.

Administration Department

Building Improvements 01-10-485-602 \$22,160

- A total of \$22,160 has been included for the repair of the severely deteriorated roof of the storage building located on the Village Hall property.

Furniture & Office Equip 01-10-485-611 \$25,000

- The Village budgeted \$25,000 for the replacement of the Village Hall copy machine. Over time there should be a savings on copier maintenance.

EDP Equipment 01-10-485-641 \$444

- A total of \$444 has been budgeted for general computer repairs. There should be no impact on the operating budget.

Planning & Economic Development

EDP Equipment 01-15-540-641 \$166

- A total of \$166 has been budgeted for general computer repairs. There should be no impact on the operating budget.

Parks and Recreation Department

EDP Equipment 01-20-595-641 \$222

- A total of \$222 has been budgeted for general computer repairs. There should be no impact on the operating budget.

Park Improvements 01-20-595-695 \$46,000

- A total of \$46,000 has been budgeted for the replacement of the three backstops at Borse Community Park. There should be no impact on the operating budget.

Finance Department

Furniture & Office Equipment 01-25-625-611 \$300

- A total of \$300 has been budgeted for general office equipment and furniture. There should be no impact on the operating budget.

EDP Equipment 01-25-625-641 \$333

- A total of \$333 has been budgeted for general computer repairs. There should be no impact on the operating budget.

Police Department

Furniture & Office Equipment 01-30-680-611 \$4,000

- A total of \$4,000 has been budgeted for the purchase of an ammunition storage vault.

Radio Equipment 01-30 680-622 \$24,252

- A total of \$24,252 has been budgeted for the purchase of four (4) portable radios as part of the DuPage County ETSB Program. There should be no impact on the operating budget.

EDP Equipment 01-30-680-641 \$2,000

- A total of \$2,000 has been budgeted for general computer repairs. There should be no impact on the operating budget.

Public Works

Vehicles 01-35-765-625 \$35,000

- A total of \$70,000 has been budgeted for the purchase of a new backhoe/loader. The cost of backhoe/loader will be split (50/50) between Public Works & the Water Fund. Public Works has budgeted \$35,000 toward the backhoe/loader. The backhoe/loader is a non-recurring expenditure, as replacement should occur only about every ten years. Due to the outside storage and exposure to salt, the Village has incurred deterioration costs as well as routine maintenance costs. The Village expects to see a reduction in maintenance costs of about \$21,000 over the next 5 years.

EDP Equipment 01-35-765-641 \$277

- A total of \$277 has been budgeted for general computer repairs. There should be no impact on the operating budget.

Building & Zoning

EDP Equipment 01-40-835-641 \$166

- A total of \$35,000 has been budgeted for the purchase of a new backhoe/loader. The cost of backhoe/loader will be split (50/50) between Public Works & the Water Fund.

Water Fund

Vehicles 02-50-440-626 \$35,000

- A total of \$70,000 has been budgeted for the purchase of a new backhoe/loader. The cost of backhoe/loader will be split (50/50) between Public Works & the Water Fund. The Water Fund has budgeted \$35,000 toward the backhoe/loader. The Village should see a reduction in maintenance costs as noted above.

Painting – Tank Washing/Hydrants 02-50-440-643 \$12,000

- \$12,000 has been budgeted to wash and disinfect the above grade water tanks. This is a preventative maintenance item performed to remove mildew that develops on the tanks and ultimately attacks the paint coating.

Distribution System Replacement 02-50-440-694 \$15,000

- An amount of \$15,000 was budgeted for hydrant replacement program. The old fire hydrants are obsolete and replacement parts are getting difficult to find. Over time there should be a savings in maintenance costs.

EDP Equipment 02-60-440-695 \$331

- A total of \$331 has been budgeted for general computer repairs. There should be no impact on the operating budget.

Motor Fuel Tax Fund

Street Maintenance Contract 04-56-430-684 \$325,000

- The Village conducts a Street Maintenance Program using revenue from the Motor Fuel Tax Fund. Included in the Street Maintenance Program are road overlay and base repair, road crack filling, and sidewalk/curb/gutter replacement. The specific areas included in the annual program are based upon the 15-year MFT plan that has been developed by Village staff. This 15-year plan is updated annually and presented to the Public Services Committee and the Village Board for review. Estimates for the FY 2011-12 Street Maintenance Program total \$325,000.

Water Capital Improvements Fund

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

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

Water Main Extensions 09-65-440-601 \$110,000

- A total of \$110,000 has been budgeted for potential water main extensions.

Valve Insertion Program 09-65-440-603 \$12,000

- \$12,000 for a valve insertion program to enable sections of water transmission mains to be further isolated to reduce the impact to the community during the repair of a main break. This should reduce staff overtime costs and contractor fees as main breaks will be easier to isolate.

Capital Projects Fund

Transfer to 2008 Bond Fund 10-68-430-403 \$60,000

- A total of \$60,000 will be transferred to the 2008 bond fund to pay debt service for bonds issued to complete 75th street and the new public works facility.

Bond Issuance Costs 10-68-545-414 \$450

- Fiscal charges paid to bond paying agent. There should be no impact on the operating budget.

Summary

The capital projects in the FY 2011-12 plan are largely recurring in nature do not require additional personnel.

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

Village of Willowbrook Capital Improvement Plan

Year
Purchased 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016 Totals

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

ADMINISTRATION						
BUILDING IMPROVEMENTS - 01-10-485-602						
HVAC Replacement	2008					
Village Hall Canopy (x3) Vinyl Soffit Improvement	2011	\$3,120				
Village Hall Tuck pointing	2009					
Village Hall Seal Coating	2007	\$4,000				
Village Hall Painting						
Village Hall General Building Improv						
Keypad System						
TOTAL BUILDING IMPROVEMENTS		\$7,120	\$0	\$0	\$0	\$7,120
FURNITURE & OFFICE EQUIPMENT						
Administrator- Furniture	2007					
Copier	2002	\$25,000				
Telephones	2006					
Fax Machine	2007					
GIS						
Document Imaging						
Community Access Computer	2005					
TOTAL FURNITURE & EQUIPMENT		\$25,000	\$0	\$0	\$0	\$25,000
Vehicles 01-10-485-625						
Administrator's Vehicle (#76) (6 Year Replacement)	2008					
VEHICLES TOTAL		\$0	\$0	\$0	\$0	\$0

Year
Purchased

Totals

	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	Totals
EDP						
Computers 01-10-485-641						
Executive Secretary - Debbie	2007	\$275	\$275	\$275	\$275	
Village Administrator - Tim	2007	\$111	\$275	\$275	\$275	
Administrative Intern	2007	\$111	\$275	\$275	\$275	
General Administrative (notebook)	2007	\$111	\$353	\$353	\$353	
File Server	2007					
Printer	2008					
EDP TOTAL		\$1,176	\$1,176	\$1,176	\$1,176	\$5,149
ADMINISTRATION TOTAL		\$32,564	\$1,176	\$1,176	\$1,176	\$37,269

PLANNING & ECONOMIC DEVELOPMENT DEPARTMENT

FURNITURE & OFFICE EQUIPMENT						
Planner 01-15-540-611 - Furniture	2007	\$0	\$0	\$0	\$0	\$0
GIS		\$0	\$0	\$0	\$0	\$0
TOTAL FURNITURE & EQUIPMENT		\$0	\$0	\$0	\$0	\$0
EDP						
Computers 01-15-540-641						
Joann- 1/2 Planning - 1/2 Building	2007	\$55	\$137	\$137	\$137	
Planner	2007	\$111	\$275	\$275	\$275	
Printer	2008					
EDP TOTAL		\$166	\$412	\$412	\$412	\$1,814
PLANNING & ECONOMIC DEV TOTAL		\$166	\$412	\$412	\$412	\$1,814

PARKS & RECREATION

EDP						
Computers 01-20-595-641						
Supr. Of Parks - Wally	2007	\$111	\$275	\$275	\$275	
Parks and Rec Supervisor - Debbie	2007	\$111	\$275	\$275	\$275	
EDP TOTAL		\$222	\$549	\$549	\$549	\$2,418
POND IMPROVEMENTS 01-20-595-643						\$0
RECREATIONAL EQUIPMENT 01-20-595-691						
Playground Equipment-Creekside					\$93,000	
Playground Equipment-Lake Hinsdale				\$88,000		
Playground Equipment-Willow Pond			\$85,000			
Playground Equipment-Ridgemoor		\$82,000				
TOTAL RECREATION EQUIPMENT		\$0	\$85,000	\$88,000	\$93,000	\$348,000

	Year Purchased	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	Totals
COURT IMPROVEMENTS - 01-20-595-693							
Court Improvements-Community Park	2008						
Court Improvements-Waterford Park							
TOTAL COURT IMPROVEMENTS		\$0	\$0	\$0	\$0	\$0	\$0
PARK IMPROVEMENTS							
Park Improvements - Security Lighting							
Neighborhood Park Gazebos/Shelters			\$21,000	\$23,500	\$26,000		
Community Park Ball Field Lighting							
Community Park Tot Lot	2008						
Park Improvements - Backstops		\$25,500					
Park Improvements - Entrance Signs			\$21,000				
TOTAL PARK IMPROVEMENTS		\$25,500	\$42,000	\$23,500	\$26,000	\$0	\$117,000
MAINTENANCE EQUIPMENT 01-20-595-694							
Ball Field Tractor	2008						
TOTAL MAINTENANCE EQUIPMENT		\$0	\$0	\$0	\$0	\$0	\$0
COMMUNITY PARK 01-20-595-696							
Community Park Parking Lot Expansion							
Community Park Toilet/Concession/Bldg							
TOTAL COMMUNITY PARK IMPROVEMENTS		\$0	\$0	\$0	\$0	\$0	\$0
TOTAL IMPROVEMENTS LESS EDP		\$25,500	\$124,000	\$108,500	\$114,000	\$93,000	\$465,000
PARKS & RECREATION TOTAL		\$25,722	\$124,549	\$109,049	\$114,549	\$93,549	\$467,418
FINANCE DEPARTMENT							
FURNITURE & OFFICE EQUIPMENT							
Furniture & Equipment		\$300	\$0	\$0	\$0	\$0	\$300
EDP							
Computers 01-25-625-641							
Receptionist	2007	\$111	\$275	\$275	\$275	\$275	
Finance Secretary - Janet	2007	\$111	\$275	\$275	\$275	\$275	
Director of Finance - Sue	2007	\$111	\$275	\$275	\$275	\$275	
Printers - Receptionist-Janet							
EDP TOTAL		\$332	\$824	\$824	\$824	\$824	\$3,627
FINANCE DEPARTMENT TOTAL		\$632	\$824	\$824	\$824	\$824	\$3,927
POLICE DEPARTMENT							
Equipment - AED 01-30-680-611							
Squad 51	2006						
Squad 52	2006						
Squad 53	2006						
Squad 54	2006						

	Year Purchased						Totals
	2006	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	
Squad 55	2006						
Squad 56	1999			\$2,500			
Squad 57	1999			\$2,500			
Squad 58	1999			\$2,500			
Squad 59	2008						
Squad 66							
Front Office							
Lock-up	2008						
Village Hall	2008						
FURNITURE & EQUIPMENT - AED SUBTOTAL		\$0	\$0	\$7,500	\$0	\$0	\$7,500
Equipment - Administrative							
<u>General Office</u>							
AV Monitors	99 (rebuild 2003)						
Keypad System	1990						
Card Reader System	1990	\$0					
Fax Machine (4YR LC)	2003						
Copier Storage Area	1990						
Typewriter	2001						
Fax Machine	2005						
Typewriter	2003						
Video Camera	1990						
Video Camera	99 (rebuild 2003)						
Crowd Control Launcher	2003						
Internal/External Video/Audio Monitoring System With Recording Capability							

	Year Purchased						Totals
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016		
TOTAL ADMIN. EQUIPMENT COSTS - SUBTOTAL	\$0	\$0	\$0	\$0	\$0	\$0	
VIDEO CAMERAS							
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							
61							
62							
63							
64							
65							
66							
67							
VIDEO CAMERAS SUBTOTAL	\$0	\$0	\$0	\$0	\$0	\$0	
Furniture							
General Office	2003						
Chief	2005						
Ops/Admin.	Various						
Detectives	2000						
Lunch Room	Various						
Interview 1	2005						
Interview 2	2005						
Cmdr. Office	1999						
Lock Up	1990						
Red Light Upgrade	2009						
Evidence	1990	\$0					
Patrol - reserve ammo safe	2011	\$4,000					
Locker Room1	1990	\$0					
Locker Room2	1990	\$0					
Storage Room	1990						
FURNITURE SUBTOTAL	\$4,000	\$0	\$0	\$0	\$0	\$4,000	

Year

	Purchased	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	Totals
TOTAL FURNITURE & EQUIPMENT 01-30-680-611		\$4,000	\$0	\$7,500	\$0	\$0	\$11,500
Base Radios 01-485-622 - General Office	2006						
Car Radios 01-30-680-622							
50	1997						
51	2008						
52	2005						
53	2006						
54	2006						
55	2008						
56	2008						
57	1997						
58	2005						
59	2008						
60	2005						
61	2004						
62	2004						
63	2006						
64	2004						
65	2006						
66 K-9	2006	\$0	\$0	\$0	\$0	\$0	\$0
CAR RADIO SUBTOTAL							
Portable Radios 01-30-680-622							
500	2000	\$6,063	\$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				
509	2006	\$6,063	\$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						
519	1997						
520	2006						
521	1998						
522	2006						
523	1999						
524	1999						

	Year		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	Totals
	Purchased							
525	1999							
526	2006							
527	2000							
528	2006	\$6,063						
530	2006	\$6,063						
spare	2000							
		\$24,252	\$48,000	\$0	\$0	\$0	\$0	\$72,252
PORTABLE RADIOS SUBTOTAL								
		\$24,252	\$48,000	\$0	\$0	\$0	\$0	\$72,252
RADIO EQUIPMENT TOTAL 01-30-680-622								
BIKES 01-30-680-625								
Bicycle1	2000							
Bicycle2	2000							
Bicycle3	2003							
		\$0	\$0	\$0	\$0	\$0	\$0	\$0
BIKES SUBTOTAL 01-30-680-625								
VEHICLES 01-30-680-625								
Chief (#50)	08-09							
Patrol (#51)	08-09				\$30,122			
Patrol (#52)	06/07		\$38,403					
Patrol (#53)	06/07							
Patrol (#54)	02/03							
Patrol (#55)	03/04			\$31,958				
Patrol (#56)	04/05				\$30,122			
Patrol (#57)	05/06							
Patrol (#58)	06/07		\$38,403					
Patrol (#59)	08/09			\$31,958				
Deputy Chief (#60)	05/06							
Deputy Chief (#61)	06/07							
Deputy Chief (#62)	03/04							
Detective (#63)	06/07							
Detective Comdr. (#64)	08-09							
Court Car (#65)	03/04							
K-9 (#66)	Donated						\$38,400	
DEA Task Force (#67)	02/03	\$0	\$76,806	\$63,916	\$60,244			\$239,366
VEHICLE SUBTOTAL								
		\$0	\$76,806	\$63,916	\$60,244		\$38,400	\$239,366
VEHICLE TOTAL - 01-30-680-625								

Year

	Purchased	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	Totals
EDP							
Computers 01-30-680-641							
General Office (535) - Cindy	2006	\$111	\$275	\$275	\$275	\$275	
General Office (536)	2006	\$111	\$275	\$275	\$275	\$275	
General Office (537)	2007	\$111	\$275	\$275	\$275	\$275	
General Office (538)	2007	\$111	\$275	\$275	\$275	\$275	
Chief	2007	\$111	\$275	\$275	\$275	\$275	
Ops (notebook)	2007	\$149	\$353	\$353	\$353	\$353	
Admin	2007	\$111	\$275	\$275	\$275	\$275	
Det1 (notebook)	2007	\$149	\$353	\$353	\$353	\$353	
Det2 (notebook)	2007	\$149	\$353	\$353	\$353	\$353	
Cmndr-Det (notebook)	2007	\$149	\$353	\$353	\$353	\$353	
Lockup	2007	\$111	\$275	\$275	\$275	\$275	
Patrol1	2007	\$111	\$275	\$275	\$275	\$275	
Patrol2	2007	\$111	\$275	\$275	\$275	\$275	
Patrol3	2007	\$111	\$275	\$275	\$275	\$275	
Commander Office	2007	\$111	\$275	\$275	\$275	\$275	
COMPUTER SUBTOTAL		\$1,813	\$4,430	\$4,430	\$4,430	\$4,430	\$19,534
Printers							
General Office (535)dm	2008						
General Office (535)	2008						
General Office (536)	2008						
General Office (537)	2008						
General Office (538)	2006						
Det1	2006						
Cmndr	2002						
Lockup	2005						
Patrol1	2008						
Color Laser	2002	\$0	\$0	\$0	\$0	\$0	\$0
PRINTER SUBTOTAL		\$0	\$0	\$0	\$0	\$0	\$0
Servers & Gateways							
Network	2003						
SW/CD	2003						
CJIS	2003						
SERVERS & GATEWAYS SUBTOTAL		\$0	\$0	\$0	\$0	\$0	\$0
Other Hardware							
Routers							
Modems							
OTHER HARDWARE SUBTOTAL		\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EDP COSTS - 01-30-680-641		\$1,813	\$4,430	\$4,430	\$4,430	\$4,430	\$19,534
Copier 01-485-642	2000						
POLICE DEPARTMENT TOTAL		\$30,065	\$129,236	\$75,846	\$64,674	\$42,830	\$342,652

Year Purchased 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016 Totals

MUNICIPAL SERVICES - PUBLIC WORKS

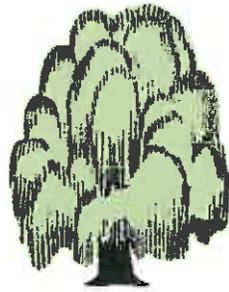
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	Totals
FURNITURE & EQUIPMENT 01-35-765-642						
Director Municipal Services - Furniture	2005					
Salt Bins						
TOTAL FURNITURE & EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0
Village Entry Signs 01-35-765-640						
Vehicles 01-35-765-625						
2008 Ford F-350 XL - Tony (5 year replacement)	2008		\$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				
2004 Ford F250 (#72) Don (5 Year Replacement)	2004			\$12,500		
2005 Ford F550 - 1 Ton Dump (#81) (8 Year Replac)	2005		\$20,000			
2004 Int'l 7400 (#74) (12 Year Replacement)	2004					
2002 Caterpillar Backhoe (9 Year Replacement)	2002	\$35,000				
2006 Int'l Pickup 7400 4x2 (#73) (12 Year Replacement)	2006	\$35,000	\$30,000	\$35,000	\$12,500	\$112,500
VEHICLE TOTAL		\$35,000	\$30,000	\$35,000	\$0	\$112,500
EDP						
COMPUTERS - 01-35-765-641						
Director Of Municipal Services - Tim (01-545-641) - 50%	2007	\$55	\$137	\$137	\$137	\$137
Foreman Don - 50%	2007	\$55	\$137	\$137	\$137	\$137
Public Services Secretary - Pam - 50%	2007	\$55	\$137	\$137	\$137	\$137
Public Works Garage - 50%	2007	\$55	\$137	\$137	\$137	\$137
Public Works Garage 2 - 50%	2007	\$55	\$137	\$137	\$137	\$137
COMPUTERS TOTAL		\$277	\$549	\$549	\$549	\$2,473
STREET IMPROVEMENTS 01-35-465-685						
TOTAL PUBLIC WORKS		\$35,277	\$30,549	\$35,549	\$13,049	\$549
						\$114,973

MUNICIPAL SERVICES - BUILDING & INSPECTION

Vehicles 01-40-835-625						
2006 Ford F-150 P/U - Roy (6 Year Replacement)	2006	\$25,000				
VEHICLE TOTAL		\$0	\$25,000	\$0	\$0	\$25,000
EDP						
COMPUTERS - 01-40-835-641						
Chief Building Inspector - Roy	2007	\$111	\$275	\$275	\$275	\$275
Municipal Services Secretary - Joanne 50%	2007	\$55	\$137	\$137	\$137	\$137
Printer	2008					
COMPUTERS TOTAL		\$166	\$412	\$412	\$412	\$412
TOTAL BUILDING & INSPECTION		\$166	\$25,412	\$412	\$412	\$26,814
TOTAL GENERAL FUND		\$124,592	\$312,158	\$228,468	\$195,096	\$1,000,067

Year Purchased	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	Totals
	CAPITAL PROJECTS FUND EXPENDITURES					
Public Works Facility						
Public Works Facility - Architect Fees						
Garage Renovation						
Debt Service	\$60,000					
Total	\$60,000	\$0	\$0	\$0	\$0	\$0
CAPITAL PROJECTS FUND TOTAL	\$60,000	\$0	\$0	\$0	\$0	\$60,000

MISCELLANEOUS STATISTICS



THE VILLAGE OF
WILLOWBROOK

VILLAGE OF WILLOWBROOK, ILLINOIS

PRINCIPAL PROPERTY TAX PAYERS

CURRENT YEAR AND NINE YEARS AGO

Taxpayer	2011			2002		
	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)	\$ 12,718,350.00	1	2.71%	\$ 10,132,180	1	3.43%
Harlem Irving Companies	\$ 9,650,810.00	2	2.05%			
The Oaks at Knollwood	\$ 6,123,650.00	3	1.30%	4,277,780	3	1.45%
Regency Centers, LP (Hinsdale Lake Commons)	\$ 5,283,310.00	4	1.12%	4,818,570	2	1.63%
Willowbrook Hinsdale Inn (Holiday Inn)	\$ 3,520,080.00	5	0.75%	2,944,950	5	1.00%
Mc Naughton Builders (Woodland Park Office Center)	\$ 3,295,400.00	6	0.70%			
American National Bank and Trust (Borse Plastics)	\$ 3,128,650.00	7	0.67%	2,978,110	4	1.01%
Servco Inc.	\$ 2,933,380.00	8	0.62%			
Willowbrook Apartments	\$ 2,817,560.00	9	0.60%	1,896,960	8	0.64%
Target	\$ 2,719,460.00	10	0.58%			
Hinsbrook Bank & Trust	\$ 2,089,760.00	11	0.44%			
US Equities Assest Management (Donnelly)				2,631,270	6	0.89%
MFI Partnership (Fairfield Inn)				2,088,240	7	0.71%
K-Mart				1,888,580	9	0.64%
Sunrise Senior Living				1,748,240	10	0.59%
	<u>\$ 54,280,410</u>		<u>11.55%</u>	<u>\$ 35,404,880</u>		<u>11.99%</u>

NOTE:

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

Data Source

Office of the County Clerk

VILLAGE OF WILLOWBROOK, ILLINOIS

TAXABLE SALES BY CATEGORY

Last Ten Calendar Years

Fiscal Year	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General Merchandise	\$ 177,021	\$ 167,959	\$ 155,326	\$ 381,220	\$ 440,821	\$ 483,761	\$ 520,126	\$ 520,801	\$ 522,569	\$ 563,182
Food	293,561	344,797	470,798	485,431	530,157	568,354	616,735	625,158	587,105	616,918
Drinking and Eating Places	145,868	170,938	166,230	174,842	181,859	181,509	215,876	298,940	299,160	338,578
Apparel	-	-	-	10,638	12,734	-	6,817	6,363	7,145	7,529
Furniture & H.H. & Radio	171,417	139,271	64,062	75,503	77,872	55,171	71,982	134,029	137,012	147,836
Lumber, Building Hardware	31,834	88,751	135,390	145,139	196,275	175,541	158,570	174,971	122,596	101,917
Automobile and Filling Stations	602,165	549,547	479,314	443,434	389,311	471,043	424,824	423,927	533,147	578,903
Drugs and Miscellaneous Retail	336,324	301,073	296,560	300,623	292,430	308,254	343,337	441,063	467,226	491,188
Agriculture and All Others	270,761	315,672	239,703	266,618	313,437	365,549	367,461	386,977	260,890	275,630
Manufacturers	27,259	24,562	21,310	31,113	31,915	34,523	42,103	60,927	59,907	47,476
TOTAL	\$ 2,056,210	\$ 2,102,570	\$ 2,028,693	\$ 2,314,561	\$ 2,466,811	\$ 2,643,705	\$ 2,767,832	\$ 3,073,155	\$ 2,996,757	\$ 3,169,157
Village direct sales tax rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

Source: Illinois Department of Revenue

Village of Willowbrook
Demographic and Economic Information
Last Ten Fiscal Years

Fiscal Year	Population*	Personal Income	Per Capita Personal Income	Unemployment** Rate
2011	8,540	\$ 322,086,100	\$ 37,715	8.8
2010	8,967	338,190,405	37,715	8.8
2009	8,967	338,190,405	37,715	7.3
2008	8,967	338,190,405	37,715	4.1
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

*Source: U.S. Department of Commerce, Bureau of the Census; 1998 Certified Special Census; 2010 Census

**Determined by averaging Woodridge, Lombard, and Downers Grove unemployment rates; data available from the Illinois Department of Employment Security (LAUS Report); 2011 rate is estimated

Village of Willowbrook
Principal Employers
Current Year and Nine Years Ago

Employer	2011			2002 (**)		
	Number of Employees	Rank	% of Total City Population	Number of Employees	Rank	% of Total City Population
Target	230	1	2.69%			
Chateau Village	183	2	2.14%	200	1	2.23%
Whole Foods	175	3	2.05%	165	3	1.84%
Portillos	167	4	1.96%			
Espo Engineering (*)	150	5	1.76%	200	1	2.23%
Trane (*)	150	5	1.76%	155	5	1.73%
Midtown Athletic Club (*)	140	7	1.64%	145	7	1.62%
Turtle Wax Inc (*)	120	8	1.41%			
Dominick's	109	9	1.28%	150	6	1.67%
Plastics Group	105	10	1.23%	160	4	1.78%
Willowbrook Ford	105	10	1.23%	135	9	1.51%
Ashton Place/Catering	75	12	0.88%	140	8	1.56%

Source: Village Records

(*) Denotes 2010 Number of Employees Figure, 2011 not available

(**) Estimated, actual number of employees not available

VILLAGE OF WILLOWBROOK, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Public Safety										
Police										
Physical arrests	273	266	201	222	176	160	177	186	153	137
Parking, Compromise, and Ordinance Violations	675	689	580	507	1,165	1,565	2,474	2,779	2,025	1,289
Traffic violations	3,113	3,087	2,926	3,257	2,735	2,420	2,269	2,850	3,427	2,958
Water										
Average daily consumption (in millions of gallons)	1.159	1.054	1.213	1.114	1.185	1.076	1.127	1.055	1.005	1.016
Peak daily consumption (in millions of gallons)	N/A	N/A	1.737	1.348	1.375	1.749	1.438	1.388	1.243	1.240

Data Source

Annual Police Report, LMO-2, Village Pumpage Report

N/A - Past data not available

VILLAGE OF WILLOWBROOK, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Public Safety										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Police Vehicles	15	15	15	15	15	19	19	18	18	17
Public Works										
Miles Streets	19	19	19	19	19	19	19	29	31	31
Water										
Water mains (miles)	39.9	40.5	40.5	40.5	40.5	40.5	40.5	43.4	43.4	43.4
Fire hydrants	630	630	630	630	630	630	630	637	637	637
Storage capacity (gallons)	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000

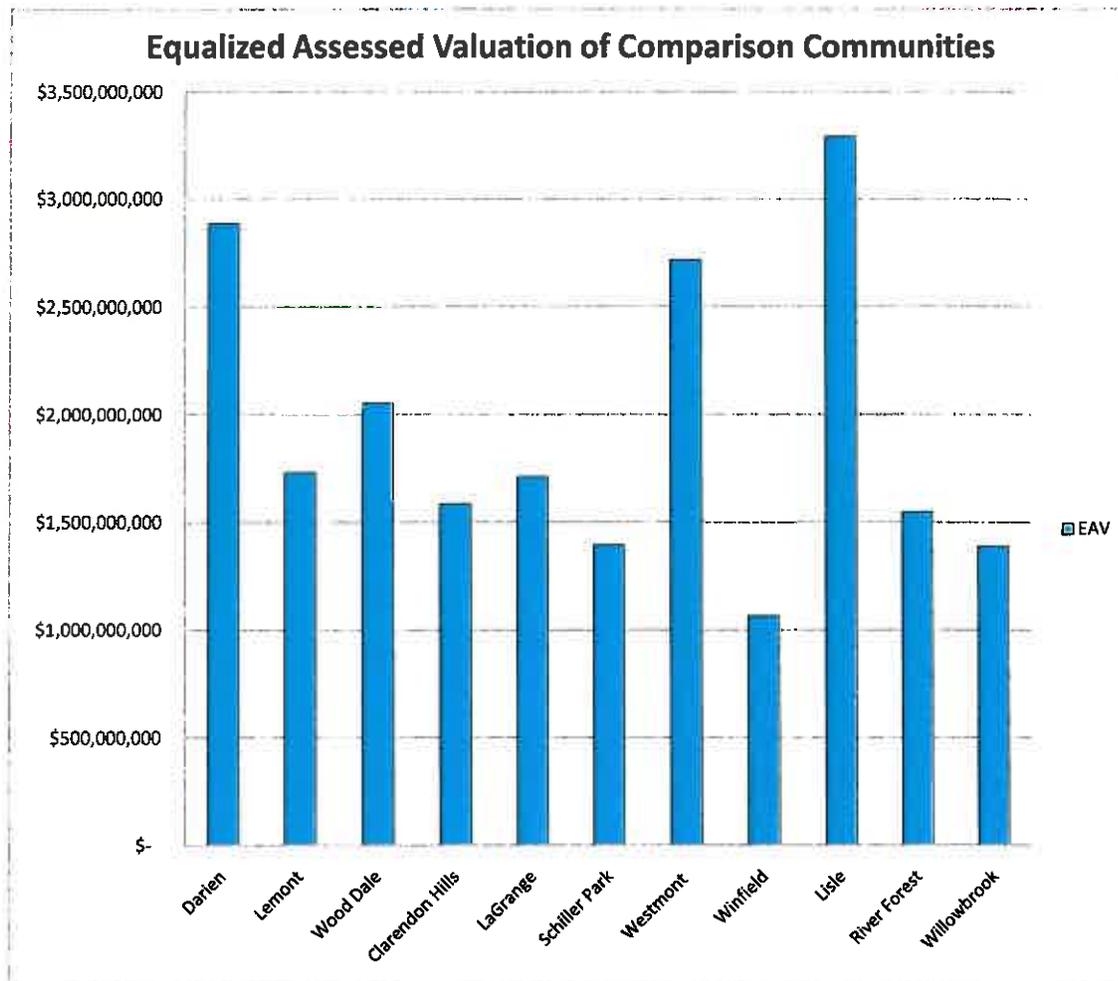
Data Source

Various village departments

VILLAGE OF WILLOWBROOK, ILLINOIS

COMMUNITY COMPARISON (PART 1)

Community	Population	Total Market Value of All Property	Square Miles	Employees		Full Time Employees Per 1,000 Residents
				Full Time	Part Time	
Darien	22,370	\$ 2,888,362,944	9.5	85	12	3.8
Lemont	16,176	1,729,789,478	8.0	72	44	4.5
Wood Dale	13,855	2,052,404,193	4.7	100	5	7.2
Clarendon Hills	8,582	1,584,396,540	1.9	35	5	4.1
LaGrange	15,244	1,709,904,567	2.5	99	26	6.5
Schiller Park	11,573	1,393,095,234	2.8	95	35	8.2
Westmont	24,979	2,717,492,940	7.0	117	95	4.7
Winfield	9,984	1,064,265,312	3.0	36	14	3.6
Lisle	23,135	3,291,928,326	7.0	117	24	5.1
River Forest	11,176	1,546,997,778	2.5	74.0	18.0	6.6
Willowbrook	8,540	\$ 1,387,075,206	2.3	42	7	4.9
Median	13,855	\$ 1,709,904,567	3.0	85	18	4.9
Average	15,056	\$ 1,942,337,502	4.7	79	26	5.4

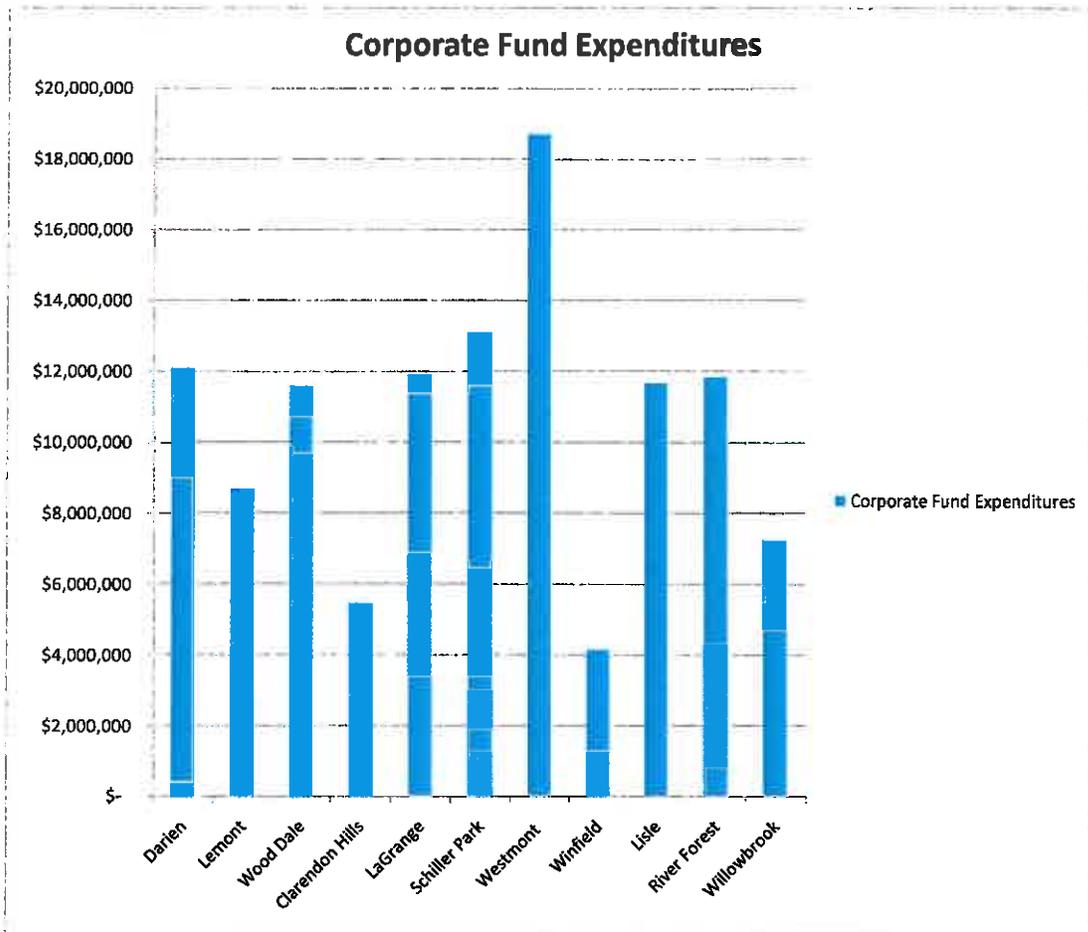


VILLAGE OF WILLOWBROOK, ILLINOIS

COMMUNITY COMPARISON (PART 2)

Community	Corporate Fund Expenditures	Assistant City Manager/ Administrator	Municipal Parks Department	Tax per \$ 300,000 of Market	Home Rule
Darien	\$ 12,105,362	Yes	No	\$ 221	Yes
Lemont	8,703,044	Yes	No	367	No
Wood Dale	11,600,000	No	No	361	No
Clarendon Hills	5,474,582	Yes	No	537	No
LaGrange	11,900,000	Yes	No	799	No
Schiller Park	13,100,000	Yes	No	1,311	Yes
Westmont	18,706,160	No	Yes	443	Yes
Winfield	4,147,343	No	No	219	No
Lisle	11,679,820	No	No	357	No
River Forest	11,850,679	No	No	831	No
Willowbrook	\$ 7,238,367	No	Yes	\$ 14	No
Median	\$ 11,679,820			\$ 367	
Average	\$ 10,591,396			\$ 496	

*Expenditures are estimated actual as of April 30, 2011.

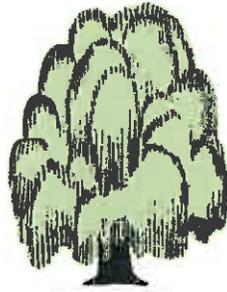


VILLAGE OF WILLOWBROOK, ILLINOIS

TAX RATES - OVERLAPPING GOVERNMENTS

Taxing District	Tax Rate
DuPage County	0.1659
DuPage County Forest Preserve	0.1321
DuPage Airport Authority	0.0158
DuPage Water Commission	0.0000
Downers Grove Township	0.0281
Downers Grove Township Road District	0.0420
School District #62	1.4852
School District #86	1.2011
School District #502	0.2349
Village of Willowbrook - Special Rec Tax	0.0147
Willowbrook SSA 1	2.9100
Tri-State Fire District	0.5323
Indian Prairie Library District	0.1606
TOTAL	6.9227

GLOSSARY



THE VILLAGE OF
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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.

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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 hands.

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 PRESENTATION 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

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been received. When paid, the encumbrance is liquidated.

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.

GENERALLY 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 OBLIGATION 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 an 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.

Glossary

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

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

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

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