



Village of Willowbrook

DuPage County
Illinois

Administrative Budget
May 1, 2012 – April 30, 2013

**VILLAGE OF WILLOWBROOK, ILLINOIS
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INTRODUCTION



THE VILLAGE OF
WILLOWBROOK

The Honorable Robert Napoli, Mayor
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, 2012 is hereby submitted.

This budget, in the amount of \$11,074,250 (inclusive of transfers between funds), includes all funds of the Village of Willowbrook except the Police Pension Fund. The budget exclusive of transfers between funds is \$10,033,815, which represents a 0.95% increase from the previous year's operating budget. The increase is due to the Village first budgeting for the Special Tax Allocation (TIF) Fund in fiscal year (FY) 2012-13 (\$423,722 exclusive of transfers), which is offset by further reductions in staffing, operating and capital expenditures in an effort to live within our means. The FY 2012-13 budget is funded by operating revenues and state and federal grants.

Inclusive of transfers in and out, the General Fund, Water Fund, Motor Fuel Tax Fund, Special Tax Allocation (TIF) Fund, Water Capital Improvements Fund and Land Acquisition, Facility Expansion and Renovation Fund project balanced budgets or even 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 of the fiscal year.

As planned, the Hotel/Motel Tax Fund and Capital Projects Fund will utilize a portion of 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.

Pursuant to state law, the draft budget document was made conveniently available for public inspection on March 9, 2012. The budget was adopted on April 23, 2012.

Overview of FY 2012-13 Budget

All Funds

- Total revenues, including transfers in from other funds, for the FY 2012-13 are estimated at \$11,867,305. Total revenues excluding transfers are estimated at \$10,826,870, an increase of about 6% from FY 2011-12 budgeted revenues. The increase is a result from the inclusion of the Special Tax Allocation (TIF) Fund in FY 2012-13's budget for the first time.
- Total budgeted expenditures, including transfers out to other funds, for FY 2012-13 are \$11,074,250. As noted above, total expenditures excluding transfers are estimated at \$10,033,815.

General Fund

- General Fund budgeted revenues of \$7,852,784 for FY 2012-13 are projected to come in about 1.5% higher than FY 2011-12 budgeted revenues. Increases in sales tax revenue offsets the sustained negative economic outlook from decreases in income taxes and utility taxes. A detailed explanation of Village revenues can be found on pages 40-50.
- The General Fund budgeted expenditures (exclusive of transfers) are projected to be \$7,074,045 compared to \$7,294,280 in FY 11-12. The decrease of about \$220,000 or 3% occurred as a result of holding operating expenses steady, limiting capital spending and additional personnel reorganizing accomplished in FY 11-12.

The General Fund is projected to produce a surplus of \$670,793.

Water Fund

- FY 2012-13 Water Fund revenues budgeted at \$2,332,332 are projected to be about \$387,000 or 20% higher than the FY 2011-12 estimated actual revenues of \$1,945,405. A water rate increase was effective in March 2012 due to a rate increase passed along by the DuPage Water Commission effective January 1, 2012.
- FY 2012-13 budgeted Water Fund expenses (exclusive of transfers) of \$1,641,975 are 3.2% higher than the FY 2011-12 budgeted amounts. Transfers of \$575,181, excluded from the amount above, includes \$134,960 budgeted to transfer to the Water Capital Improvement Fund to fund future capital projects.

The Water Fund is projected to produce a surplus of \$115,176.

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 \$62,230 are generated from a 1.0% hotel motel tax that is locally assessed by the Village.
- FY 2012-13 Hotel/Motel Tax Fund expenditures budgeted at \$82,969 represents a 31% or \$19,749 increase above the amount budgeted in FY 2011-12. The increase in expenditure is for a planned marketing campaign that was deferred for several years.

The fund balance is estimated be about \$7,500 at the end of the FY 2013.

Motor Fuel Tax Fund

- Motor Fuel Tax revenues of \$222,536 are 2.0% lower than budgeted in FY 2011-12.
- 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 \$302,569 at the end of FY 2013. 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. As of January 1, 2012, the Commission raised rates to the Village an additional 30%; the Village increased rates in March 2012 by only 20% in response to their increase.
- The Village Board approved a long term plan for the water and water capital plan. In anticipation of painting three water towers in approximately the next seven 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 \$134,960 from the Water Fund to the Water Capital Improvement Fund is also budgeted to continue accumulating resources for the water tower painting project.
- Expenditures totaling \$145,100 include funding for a valve insertion program and system improvements/extensions.

The Water Capital Improvements Fund is expected to have \$347,658 in fund balance at the end of FY 2013.

Capital Projects Fund

- Capital Projects Fund budgeted revenues for FY 2012-13 are projected to come in at \$200 for interest earnings.
- Expenditures in the Capital Projects Fund total \$450, plus a \$53,016 transfer out to the Water Capital Improvements Fund to accumulate resources for future projects.

Land Acquisition, Facility Expansion and Renovation Fund

- This fund was established in FY 2011-12 with a transfer out of the General Fund of \$3,165,000. Only interest income of \$791 has been budgeted for FY 2012-13.
- No expenditures are planned for FY 2012-13 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 Mayor 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 33 full time employees including 20 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, 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, J & H Décor, Gamestop and Bella Cosa Jewelers. Restaurants include Portillo's/Barney's, Panera Bread, Chipotle Grill, Starbucks, Jamba Juice, Buffalo Wild Wings, Lassek Market & Deli, PeiWei Asian Diner and Meatheads. A final restaurant is planned to open during FY 2012-13. 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 country, 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 sales tax revenues have actually increased in FY 2010-11 and FY 2011-12. The budget for FY 2012-13 is 8.5% higher than the budget (but about 2.0% lower than actual receipts) of FY 2011-12. 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

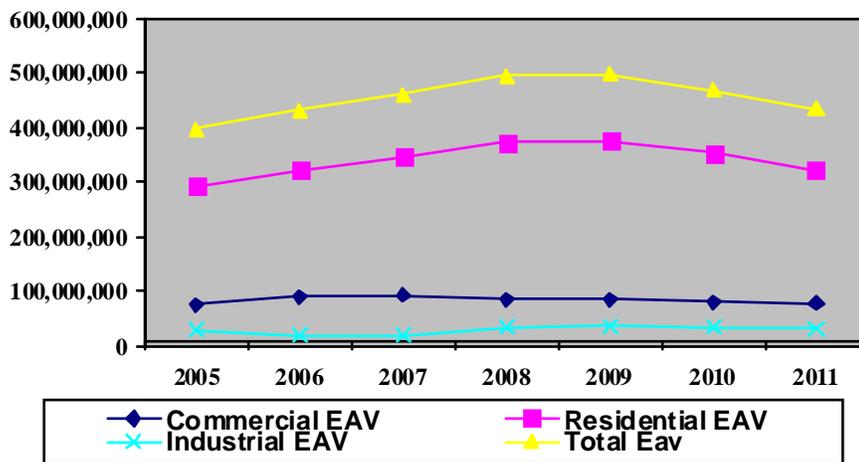
Based on the estimated operating results from FY 2011-12 and after including the large budgeted transfer out to establish the Land Acquisition, Facility Expansion and Renovation Fund, the Village will have decreased General Fund reserves by about \$2,221,000. Excluding the transfer, the General Fund reserves increased an estimated \$943,000. Throughout the year the staff and board closely monitored spending and deferred several capital purchases. Higher actual revenues than budgeted revenues for sales taxes, as well as 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 to 120 days operating expenditures in the General Fund. Based on the estimated operating results from FY 2011-12 and the proposed FY 2012-13 budget, the number of days operating expenditure in fund balance (after transfers out) at April 30, 2013 is projected to be 134 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. In 2012, the EAV declined an additional 7% to \$434,766,214. Following is a graph of the total increase in the residential industrial and commercial portions of the equalized assessed valuation for the past seven levy years.

**Village of Willowbrook
Equalized Assessed Valuation**



Reporting Guidelines and Village-Wide Goals

The Mayor 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-three 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 tenth time for the FY 2011-12, which exemplifies the Mayor, Village Board and Administrator's goal of planning and performing at the highest standards of excellence. The FY 2012-13 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, 2012, only one issue is outstanding. Pages 24-25 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 2.2% of general fund revenues and the total debt is less approximately .4% of the 2011 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 Mayor 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 Mayor 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 Mayor 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 and FY 11-12. The Village Board will continue to evaluate the recommendations in FY 12-13. 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 2012-13 budget:

Staffing Initiatives

The Village continues to explore methods to reduce personnel expenses through outsourcing, replacing full-time staff with part-time staff, and combining position duties. Such changes would likely be implemented in the future through attrition as current employees retire or leave the organization. The Village Board has made clear that no reduction in services or programs is desired at this time. Changes are merely under consideration to increase staff efficiency.

Technology Initiatives

The FY 2012-13 budget includes funding to complete a significant technology project. The replacement of all employee computer workstations, upgrading the operational software (to Windows 7 with Outlook 2010), and replacement of three (3) of the main Village servers is budgeted. In total, 26 new computers

will be installed along with the servers.

Park Improvements

In FY 2011-12, as the result of a prior grant application, the Village received funding from the Illinois Department of Commerce and Economic Opportunity (DCEO) to replace three (3) existing ball field backstops at Community Park. This project was completed in FY 2011-12 under budget with \$12,100 in available funding remaining. For FY 2012-13, additional funds were budgeted, along with the remaining grant funding, to complete a ball field dugout canopy project. All six (6) dugouts will be completed.

Development Initiatives

- A new restaurant is anticipated to open in FY 2012-13 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. Rates were increased an additional 30% by DWC on January 1, 2012, and the Village passed on only a 20% increase to its customers. Additional rate increases from DWC are anticipated, however no additional rate increase by the Village to its customers has been determined for FY 12-13.

Capital Improvements

The Village continues to commit to maintaining the highest quality of infrastructure for Village roadways. For FY 2012-13 the road maintenance program includes replacement via overlay of approximately 2.2 miles of roadways, sealcoating and re-striping of four (4) municipal owned parking facilities, and the replacement of worn pavement markings on select Village streets.

Other initiatives are as follows:

- Continuation in the FEMA National Flood Insurance Program (NFIP) to improve the Village's stormwater management system.
- Continue to work with the Illinois Department of Transportation and DuPage County on the planning and design of infrastructure maintenance projects on state and county roads within Willowbrook's jurisdiction.
- 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 2012-13 with the reduction in population from the 2010 Census and ongoing reductions in income

taxes.

As the Village relies heavily on sales tax receipts (about 42%), we took a very conservation approach and anticipated a 2% decline on existing sales from the prior year actual receipts. While there may be some new developments on the horizon, these are not included in the FY 2012-13 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 2012-13, it is anticipated that General Fund reserves will be about 134 days.

Intergovernmental Efforts

Whether in a strong or weak economic environment, the Village strives to work with other municipalities, taxing bodies, volunteers, social service organizations and private industry to enhance the sense of community, more efficiently use resources, and to connect those needing assistance with the appropriate organizations. This philosophy is evidenced by the inclusion in the budget of funds for the Willowbrook/Burr Ridge 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 2012-13 plan year, the Village's health insurance premium will increase by about 3.6%. 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 Improvement 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

Carrie Dittman, Interim Director of Finance

Village of Willowbrook, Illinois

Principal Officers

May 1, 2012

LEGISLATIVE

VILLAGE BOARD OF TRUSTEES

Robert A. Napoli, Mayor

Dennis Baker

Sue Berglund

Umberto Davi

Terrence Kelly

Michael Mistele

Frank Trilla

Leroy R. Hansen, Clerk

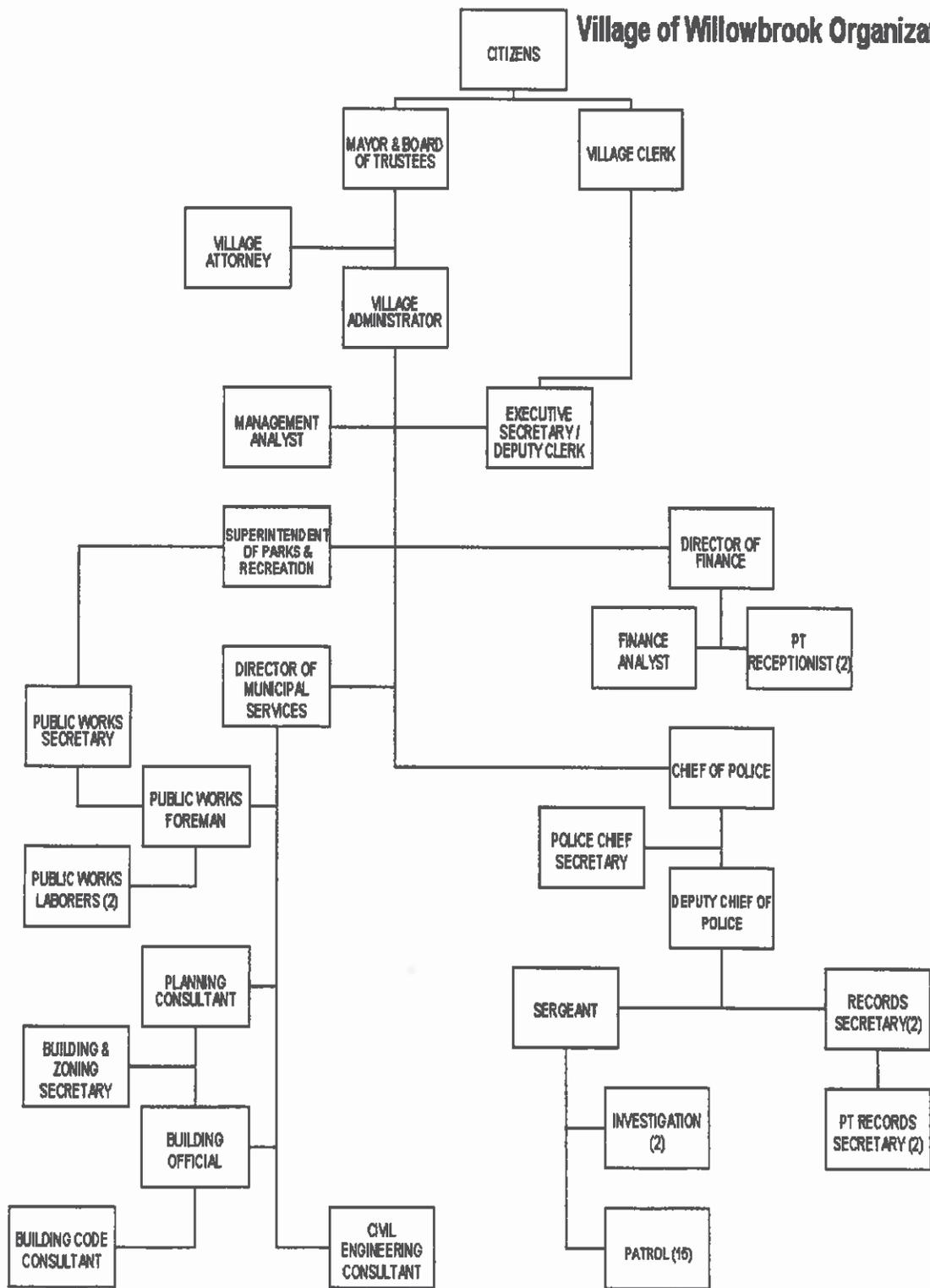
ADMINISTRATIVE

Village Administrator/Director of Municipal Services, Timothy Halik

Interim Director of Finance, Carrie Dittman

Chief of Police, Mark Shelton

Village of Willowbrook Organization Chart





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Willowbrook
Illinois**

For the Fiscal Year Beginning

May 1, 2011

Linda C. Dandson Jeffrey R. Emery

President

Executive Director

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 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 four 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 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

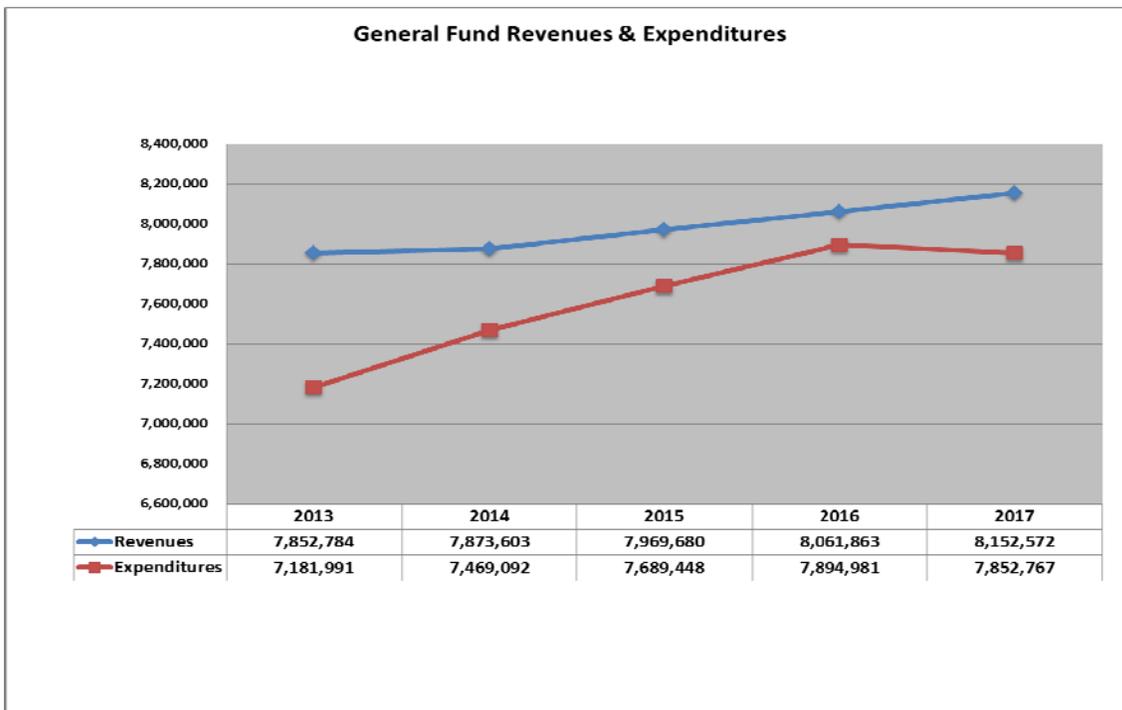
In August 2009, the Village hired management consultants from Sikich LLP to evaluate the organizational structure and efficiencies for the Village. An important aspect of the review was the financial sustainability under the revenue and expenditure structures in place at that time.

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.

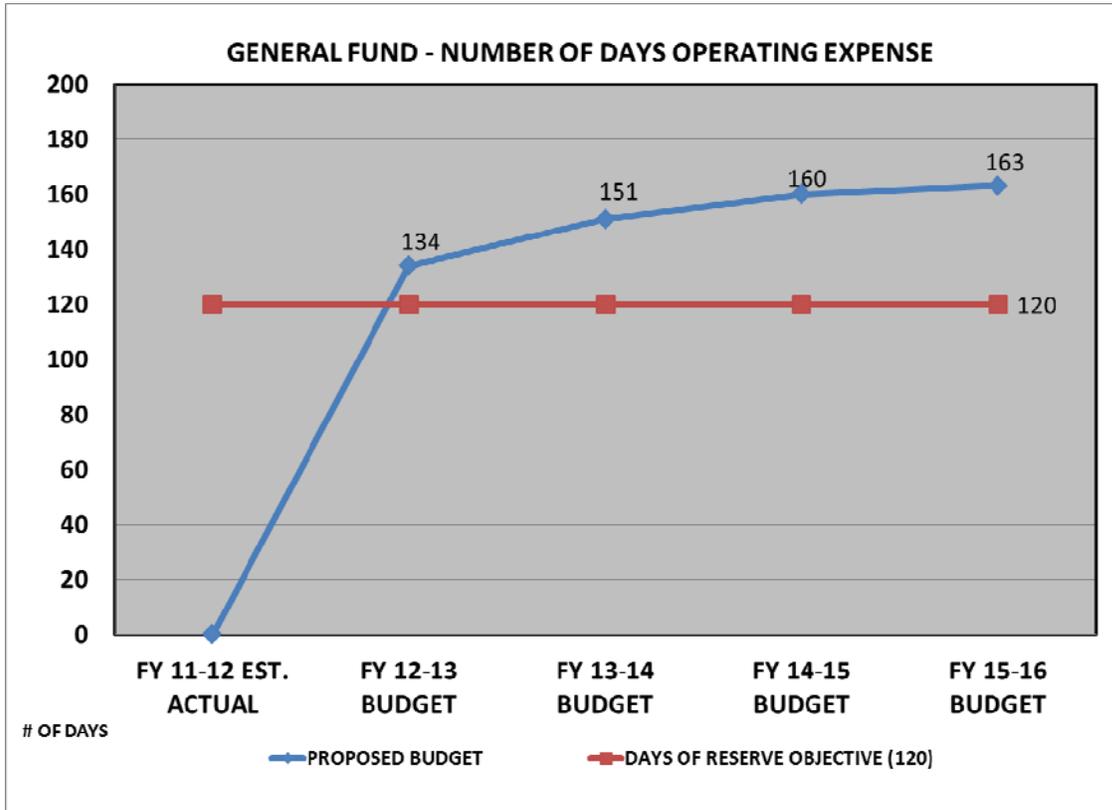
The Village of Willowbrook is only one in four communities in DuPage County that does not levy a significant property tax to fund Village services. Of these four communities, the Village of Willowbrook is one of two non-home rule communities. The Village does not have a local sales tax and relies heavily 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 taken 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



The graph above 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 1.0% and expenditure growth of about 3.0%.



The graph above depicts the future state of reserves in the General Fund. The measure is the number of days of operating expenditures in fund balance. The Village's current policy is to maintain 120 days of operating expenditures in reserves. In the fiscal year 2012-2013 budget and following, the Village will exceed the benchmark.

The Village Board has stabilized the former downward trend in the financial condition as much as possible by continuing to reduce staff and by deferring or eliminating operating and capital spending. However, the Board recognizes that expenditures cannot be reduced further without significant service reductions. Each year the Village Board re-visits possible revenue enhancements that may or may not require a referendum. The amount of reserves required in the General Fund is also addressed annually.

The Village will be developing a contingency plan 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.

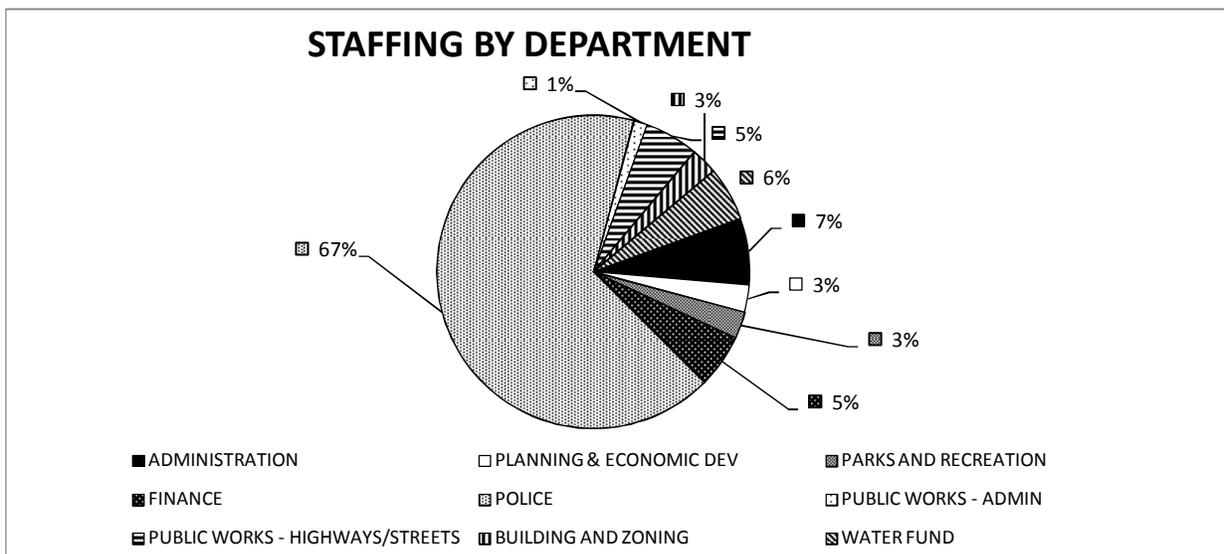
VILLAGE OF WILLOWBROOK, ILLINOIS

FULL-TIME EQUIVALENT EMPLOYEES

Function/Program	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013
General Government						
Administration	2.0	2.5	1.5	2.5	2.5	2.5
Finance	3.0	3.0	3.0	3.0	2.0	2.0
Community Development						
Building and Zoning	2.0	2.0	1.0	1.0	1.0	1.0
Planning & Economic Devel.	1.0	1.0	1.0	1.0	1.0	1.0
Parks and Recreation	1.0	1.0	1.0	1.0	1.0	1.0
Public Safety						
Police						
Officers (1)	27	25	25	24	20	20
Civilians	4.0	4.0	4.0	4.0	4.0	4.0
Public Services						
Administration	1.0	1.0	1.0	0.5	0.5	0.5
Highways and Streets	2.0	2.0	2.0	2.0	2.0	2.0
Water	2.0	2.0	2.0	2.0	2.0	2.0
Total	45.0	43.5	41.5	41.0	36.0	36.0

Major changes that are expected from FY 2011-12 to FY 2012-13 are as follows:

- (1) 4 Commanders in the police department retired during FY 2011-12 and will not be replaced.



FINANCIAL AND BUDGETARY POLICIES



THE VILLAGE OF
WILLOWBROOK

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 Mayor 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. Restrictions of fund balance and non-spendable fund balance are deducted to result in unrestricted 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 three special revenue funds that are budgeted for: the Hotel/Motel Tax Fund, the Motor Fuel Tax Fund and the Special Tax Allocation (TIF) Fund.

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

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 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.

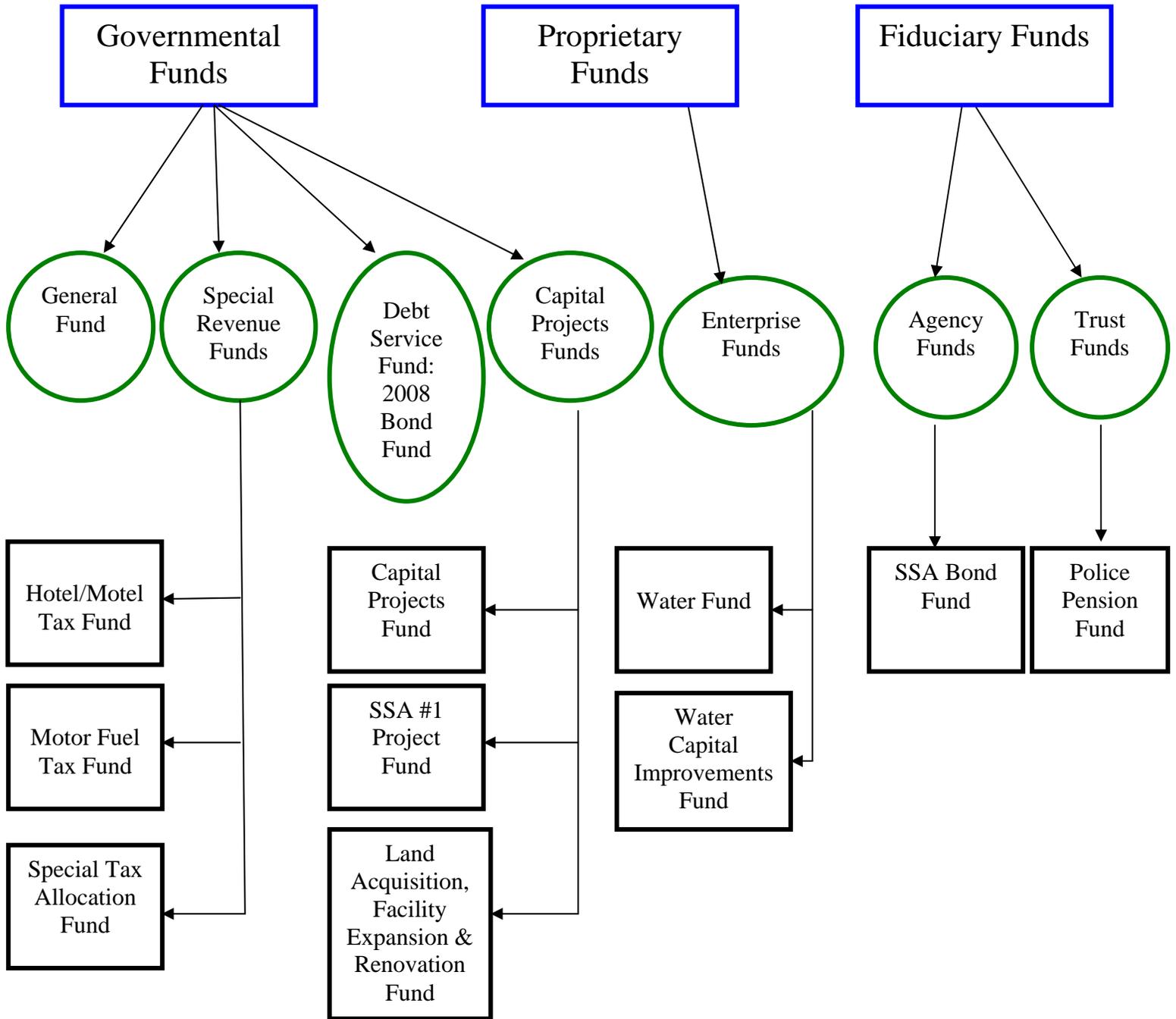
Village of Willowbrook
Matrix of Village Funds and Village Departments

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

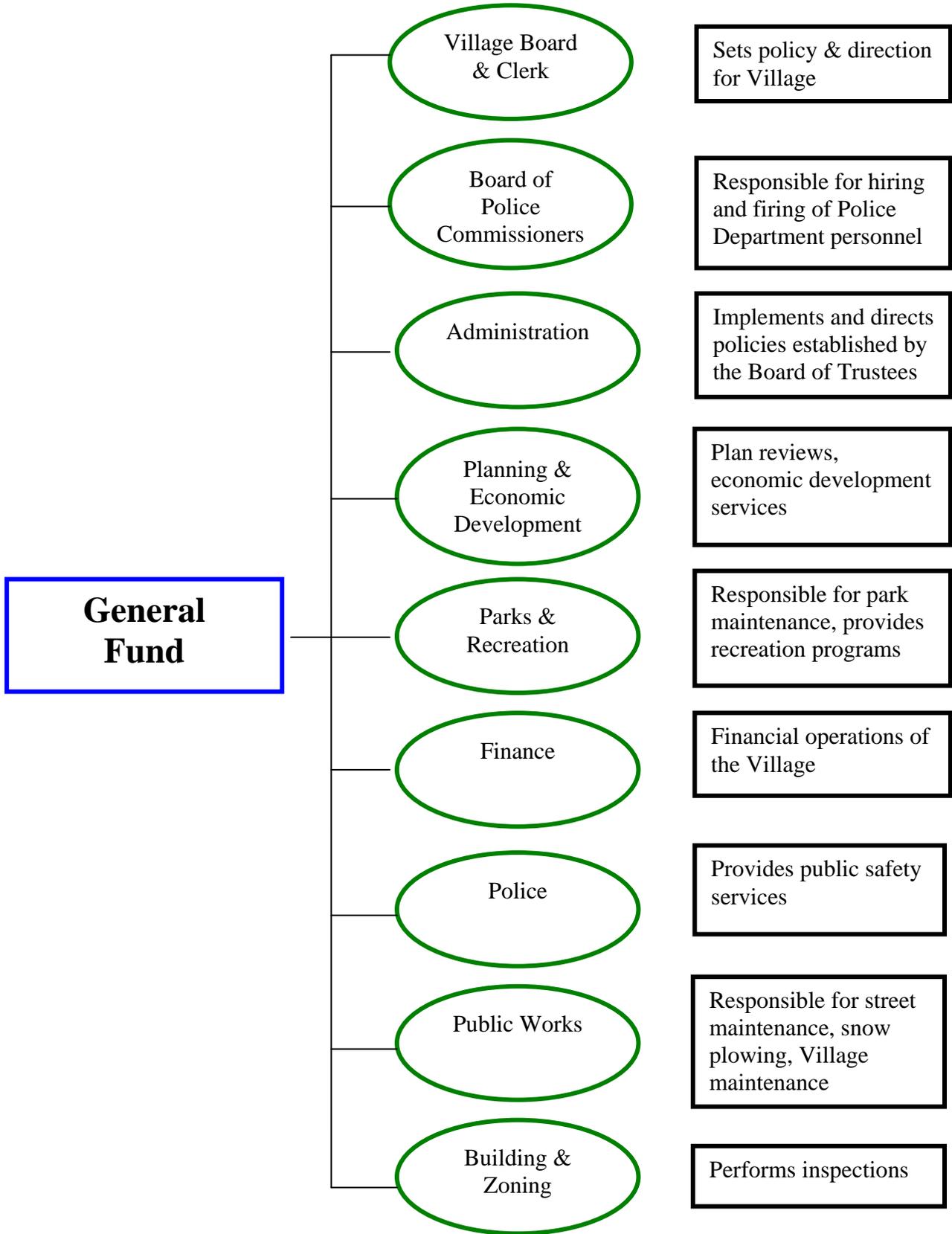
Village Departments	Village Funds											
	General Fund	Hotel/Motel Tax Fund	Motor Fuel Tax Fund	Special Tax Allocation Fund	Capital Projects Fund	SSA#1 Project Fund	Land Acquisition, Facility Expansion & Renovation Fund	2008 Bond Fund	Water Fund	Water Capital Improvements Fund	Police Pension Fund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

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

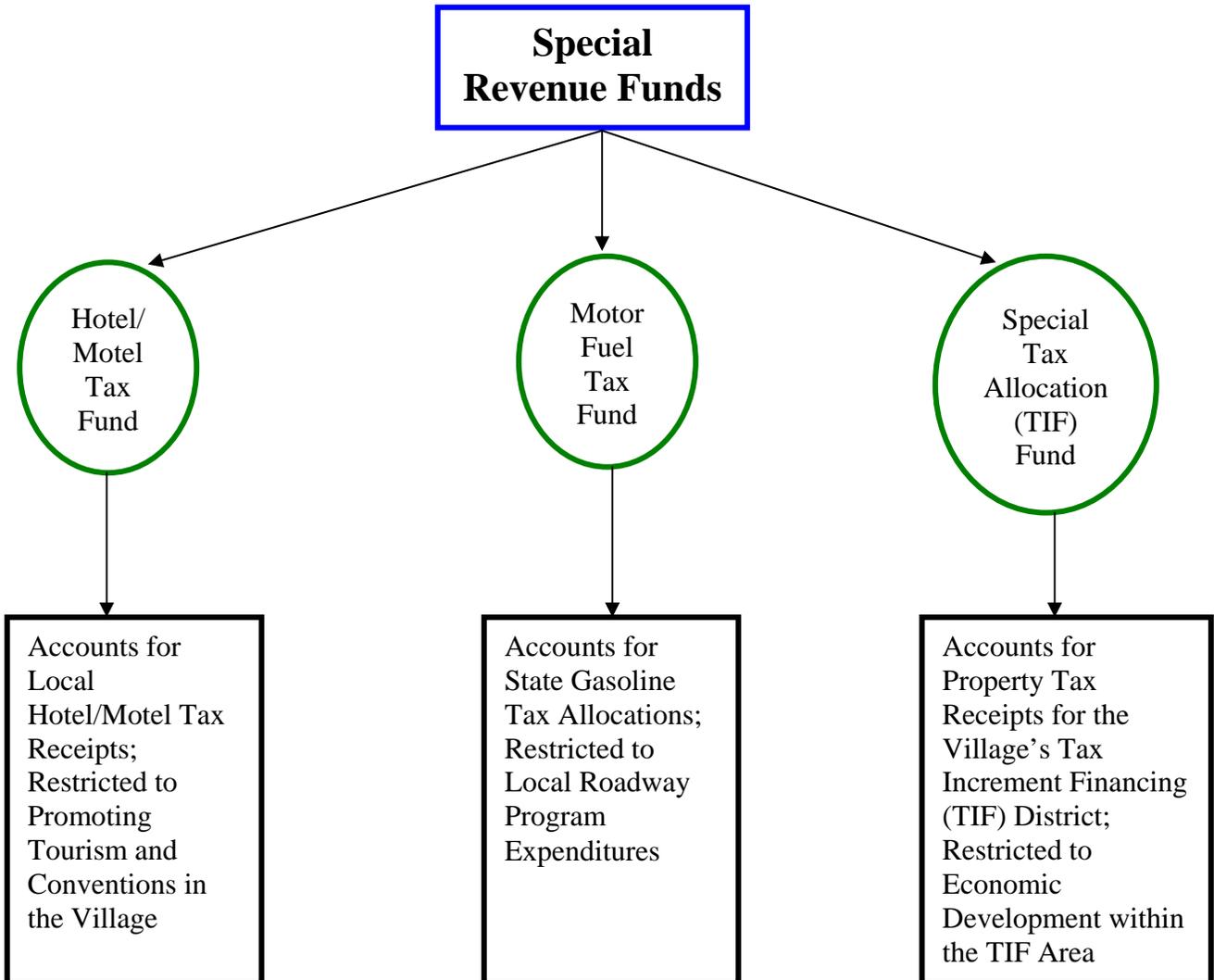
Fund Structure – All Funds



General Fund Departments



Special Revenue Funds



Other Funds

Capital Projects Fund

Accounts for the resources to be used for the acquisition or construction of facilities

2008 Bond Fund

Accounts for the resources to be used for the payment of principal and interest on bonds issued for the Public Works facility & 75th Street

Police Pension Fund

Accounts for pension costs for the Village's Police Department

SSA #1 Project Fund

Accounts for resources to be used for the project costs associated with public improvements in the Town Center Development

Water Operating Fund

Revenues and costs to provide water to residential and commercial customers

SSA #1 Bond (Agency) Fund

Accounts for the resources to be used for the payment of principal and interest of SSA bonds issued for the Town Center development

Land Acq., Facility Exp. & Renovation Fund

Accounts for resources to be used for the acquisition of land and the renovation or construction of facilities

Water Capital Improvements Fund

Accounts for the resources to be used for the acquisition or construction of major capital facilities for the water system

Village of Willowbrook
Budgetary Policies

I. Significant Budgetary 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 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 2012-13 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 2003-2011.
- III. Budget Procedures - The Village Board of Trustees and Village staff follow these procedures in establishing the budgetary data contained herein:
- A. Current and Long Range Plans
- Throughout the year, factors that impact future budgets are captured and analyzed in spreadsheets, such as future salary increases (as specified in union contracts), health insurance and other benefits, pension payments, water purchase costs, scheduled debt service payments, infrastructure condition and capital needs.
 - The Village's capital needs for each of the next five years are specifically outlined in the Village's Capital Improvement Plan, which is updated annually as part of the budget process and included later in this document.
 - Other spreadsheets and databases which feed into the Capital Improvement Plan are maintained, such as the Village's street inventory and capital asset inventories. The age and condition of Village capital assets are assessed using these tools, which determine annually and for subsequent years which assets will need to be repaired or replaced.
 - These long range capital and operating costs are included in the annual operating budget, which presents actual revenues and expenditures for the past three years, budgeted amounts and estimated actual amounts for the current fiscal year, and projections of the revenues and expenditures for the next 15 years. Graphs projecting ending fund balance for the General Fund for the next five years and next 15 years are compiled for the governing board from this data, however the line item data for those future years (although utilized by staff) is not printed in the final budget document.

- Summaries by fund including actual amounts for the past three years, budgeted amounts and estimated actual amounts for the current fiscal year, and projections of the revenues and expenditures for the next five years are compiled for the governing board and included in the budget document.

B. Senior Staff Workshop - October

- 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.

C. Board Budget Preview - October/November

- A budget preview is presented to the Village Board by the Village Administrator and Finance Director 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 Village Administrator and Finance Director 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.

D. Departmental Budget Preparation - November to January

- Between November and January, department heads prepare individual budgets for their departments. 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.

E. Committee Reviews - February

- The Village Board committees and Parks 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.

F. Village Board Budget Workshops - March/April

- 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.

G. Final Budget Adoption - 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.

H. Budget Amendment Process

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

Village of Willowbrook
 Budget Schedule
 For the Fiscal Year May 1, 2012 - April 30, 2013

Event	Date
Senior Staff Workshop Review current fiscal year initiatives and assess progress Identify initiatives that will carry over to next fiscal year Identify any new initiatives/eliminate if needed Plan for "Budget Preview" Workshop	Oct. 18
Board "Budget Preview" Workshop Preview of budget (same format as last year) Seek Board feedback/input as we begin preparation of budget	Nov. 28
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	Nov. 30
Department Budget Submittals Due to Finance Director	Jan. 6
Individual Department Budget Review Meetings w/Fin Dir & Village Admnstr	Jan. 16 - 20
Final Staff Budget Meeting and "Adjustments"	Jan. 24
Presentation to Committees (special Committee meeting)	Feb. 13
Publish Notice Appropriation Ordinance Hearing	TBD
Board Budget Workshop I	March 19
Board Budget Workshop II (if needed)	April 9
Final Approval of Budget	April 23

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 the previous year's 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 minimum 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. Special Tax Allocation Fund

Property taxes assessed on parcels within the Village's TIF District are deposited into this fund, and expenditures are restricted to economic development within the TIF District and related expenditures.

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.

G. 2008 Bond Fund

The expenditures in this fund are to be used for retiring debt service on the 2008 General Obligation Alternate Revenue Source Bonds. Instead of property taxes being levied, other Village revenues are utilized to make the principal and interest payments and are transferred into this fund.

H. Special Service Area #1 Fund

The remaining monies in this fund will be used for any additional Town Center development costs; the Town Center was completed in a prior year.

I. Land Acquisition, Facility Expansion & Renovation Fund

The Village has transferred funds generated from prior General Fund surpluses to this fund for future land acquisition and other major capital endeavors. Funds deposited here are unrestricted and could be transferred back to the General Fund to cover shortfalls in subsequent years.

J. Water Capital Improvement Fund

The expenses intended for this fund are for major water system improvements such as water main extensions and water tower painting. 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.

Village of Willowbrook
Debt Service Policy and Long Term Debt 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 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 revenues 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, 2012 was \$3,220,000.

TOTAL OUTSTANDING DEBT AND CURRENT DEBT PAYMENTS

	Balances May 1, 2011	Additions	Reductions	Balances April 30, 2012	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%	\$ 1,890,000	\$ -	\$ 80,000	\$ 1,810,000	\$ 76,743
TOTAL	\$ 1,890,000	\$ -	\$ 80,000	\$ 1,810,000	\$ 76,743

SCHEDULE OF FUTURE DEBT

General Obligation Alternate Revenue Source Bonds, Series 2008

Fiscal Year Ending April 30,	Principal	Interest	Total
2013	\$ 85,000	\$ 73,743	\$ 158,743
2014	90,000	70,556	160,556
2015	90,000	66,956	156,956
2016	95,000	63,356	158,356
2017	95,000	59,556	154,556
2018	100,000	55,756	155,756
2019	105,000	51,756	156,756
2020	110,000	47,556	157,556
2021	115,000	43,156	158,156
2022	115,000	38,556	153,556
2023	120,000	33,956	153,956
2024	125,000	29,006	154,006
2025	130,000	23,850	153,850
2026	140,000	18,488	158,488
2027	145,000	12,538	157,538
2028	150,000	6,375	156,375
Total	\$ 1,810,000	\$ 695,160	\$ 2,505,160

LEGAL DEBT LIMIT

Equalized Assessed Valuation EAV (2011)	\$434,766,214
Bond Debt Limit 8.625% of EAV	\$37,498,586
Amount Applicable to Debt Limit	-
Legal Debt Margin @ 4/30/12	\$37,498,586

VILLAGE OF WILLOWBROOK
FUND BALANCE POLICY

1.00 **Fund Balance Policy**

1.01 Statement of Purpose

The purpose of this policy is to establish fund balance classifications that establish a hierarchy based on the extent to which the Village must observe constraints imposed upon use of the resources that are reported by the governmental funds. More detailed fund balance financial reporting and the increased disclosures will aid the user of the financial statements in understanding the availability of resources.

The fund balance will be composed of three primary categories: 1) Nonspendable Fund Balance, 2) Restricted Fund Balance and 3) Unrestricted Fund Balance with unrestricted fund balance further segregated into committed, assigned and unassigned components.

1.02 Definitions

Governmental Funds – are used to account for all or most of a Village’s general activities, including the collection and disbursement of restricted or committed monies (special revenue funds), the funds committed, restricted or assigned for the acquisition or construction of capital assets (capital projects funds), the funds committed, restricted or assigned for the servicing of long-term debt (debt service funds) and the management of funds held in trust where the interest earnings can be used for governmental services (permanent fund). The General Fund is used to account for all activities of the general government not accounted for in some other fund.

Fund Balance – the difference between assets and liabilities in a Governmental Fund.

Nonspendable Fund Balance – the portion of a Governmental Fund’s fund balances that are not available to be spent, either short-term or long-term, in either form or through legal restrictions (e.g., inventories, prepaid items, land held for resale and endowments).

Restricted Fund Balance – the portion of a Governmental Fund’s fund balances that are subject to external enforceable legal restrictions (e.g., grantor, contributors and property tax levies) or through enabling legislation adopted by the Village.

Unrestricted Fund Balance is made up of three components:

Committed Fund Balance – the portion of a Governmental Fund’s fund balances with self-imposed constraints or limitations that have been placed by the highest level of decision making.

Assigned Fund Balance – the portion of a Governmental Fund’s fund balances to denote an intended use of resources.

Unassigned Fund Balance – available expendable financial resources in a governmental fund that are not the object of tentative management plan (i.e. assignments). Positive amounts of unassigned fund balance can only be reported in the General Fund. Fund balance in other governmental funds is at a minimum assumed to be assigned for the purposes of the fund.

1.03 Fund Balance Philosophy

It is the Village’s philosophy to support long-term financial strategies, where fiscal sustainability is its first priority, while also building funds for future growth. It is essential to maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. Fund balance levels are also a crucial consideration in long-term financial planning.

1.04 Scope

This policy establishes the hierarchy of fund balance and provides for the minimum amount of fund balance each governmental fund should maintain. Credit rating agencies carefully monitor levels of fund balance and unassigned fund balance in the General Fund to evaluate the Village’s continued creditworthiness.

1.05 Minimum Unrestricted Fund Balance Levels

This policy applies to the Village’s governmental funds as follows:

- A. General Fund – The General Fund is a major fund and the general operating fund of the Village. It is used to account for administration, public safety, highways and streets, parks and recreation and all financial resources except those that are accounted for in another fund.
 - 1. Each year a portion of the spendable fund balance will be determined as follows:
 - a. Committed – A portion of the fund balance may be committed through formal action of the Board of Trustees either through a resolution or ordinance.
 - b. Unassigned – The unassigned fund balance will be reviewed annually during the budget process.
- B. Special Revenue Funds – Special revenue funds are used to account for and report the proceeds of specific revenue sources that are legally restricted or committed to expenditure for specified purposes other than debt service or capital projects. Financing for most special revenue funds is provided by a specific tax stream (hotel/motel tax, motor fuel tax, and annual TIF property tax levy). Fund balances in special revenue funds are derived from taxes and are therefore legally restricted to the purpose of the fund.

1. Hotel/Motel Tax Fund – This fund is used exclusively for promoting tourism and conventions in the Village. Financing is provided from hotel/motel taxes collected from the hotels/motels located in the Village. Any accumulation of fund balance is considered attributable to hotel/motel taxes, except for interest income.

Each year a portion of the spendable fund balance will be determined as follows:

- a. Restricted – the unspent taxes will be reported as restricted for tourism in accordance with ILCS.
 - b. The remaining fund balance for this fund derived from unrestricted sources will be assigned to future promotion of tourism.
2. Motor Fuel Tax Fund – This fund was established to account for revenues derived from the state gasoline tax allocation and expenditures of these monies on local roadway program expenditures. Any fund balance is restricted for highway and street maintenance.
 3. Special Tax Allocation (TIF) Fund – This fund accounts for the expenditures related to the Village’s Tax Increment Financing (TIF) district. Financing is provided from a property tax levy, the proceeds of which can only be used for this purpose. Fund balances in this fund are derived from property taxes and are therefore legally restricted to the purpose of the fund, economic development.
- C. Debt Service Fund – The 2008 Bond Fund was established to account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest on the 2008 General Obligation Alternate Revenue Source bonds.

The Village annually abates the property tax levy for the debt and funds the expenditure of principal and interest with other Village sources. Thus, any interest income earned or fund balance remaining in the 2008 Bond Fund is assigned for debt service.

- D. Capital Projects Funds – These funds are established to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets, excluding those types of capital related outflows financed by proprietary funds. These fund’s fund balances will be considered restricted, committed, or assigned depending on the source of the funds.

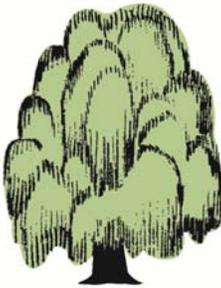
1.06 Flow Assumptions

Some projects (funds) are funded by a variety of resources, including both restricted and unrestricted (committed, assigned and unassigned). When restricted funds exist, those funds are used first, then unrestricted. For unrestricted funds, committed funds are used first, then assigned, then unassigned.

1.07 Authority

- A. Committed Fund Balance – A self-imposed constraint on spending the fund balance must be approved by ordinance or resolution of the Board of Trustees. Any modifications or removal of the self-imposed constraint must use the same action used to commit the fund balance. Formal action to commit fund balance must occur before the end of the fiscal year (April 30). The dollar amount of the commitment can be determined after year end.
- B. Assigned Fund Balance – A self-imposed constraint on spending the fund balance based on the Village’s intent to use fund balance for a specific purpose. The authority may be delegated to the Village Administrator.

FINANCIAL SUMMARY



THE VILLAGE OF
WILLOWBROOK

Village of Willowbrook

Fund Balance Analysis

Fiscal Years 2011-12 & 2012-13

	General Corporate Fund (1)	Water Fund	Hotel/Motel Tax Fund (1)	Motor Fuel Tax Fund (1)	Special Tax Allocation Fund (2)	SSA Bond Fund (Agency) (3)
ESTIMATED Fiscal Year 2011-12						
Estimated Fund Balance 5/1/11	\$ 4,656,015	\$ 4,723,869	\$ 30,449	\$ 363,968	\$ -	N/A
Estimated Revenues	7,735,231	1,850,342	61,010	227,065	-	320,050
Estimated Operating Expense	7,134,000	1,528,425	63,220	-	-	320,050
Estimated Capital Expense	160,280	62,331	-	325,000	-	-
Estimated Transfers In (Out)	(3,211,586)	(331,718)	-	-	-	-
Estimated Fund Balance 4/30/12	<u>\$ 1,885,380</u>	<u>\$ 4,651,737</u>	<u>\$ 28,239</u>	<u>\$ 266,033</u>	<u>\$ -</u>	N/A
Days Operating Expense	96					
ESTIMATED Fiscal Year 2012-13						
Estimated Fund Balance 5/1/12	\$ 1,885,380	\$ 4,651,737	\$ 28,239	\$ 266,033	\$ -	N/A
Estimated Revenues	7,463,361	2,332,332	62,230	222,536	728,752	16,468
Estimated Transfers In	389,423	-	-	-	-	304,292
Estimated Operating Expense	6,947,616	1,616,975	82,969	-	423,772	320,760
Estimated Capital Expense	126,429	25,000	-	186,000	-	-
Estimated Transfers Out	107,946	575,181	-	-	304,292	-
Estimated Fund Balance 4/30/13	<u>\$ 2,556,173</u>	<u>\$ 4,766,913</u>	<u>\$ 7,500</u>	<u>\$ 302,569</u>	<u>\$ 688</u>	N/A
Days Operating Expense	134					
% Change in Fund Balance	36%	2%	-73%	14%	N/A	N/A

(1) Refer to the following narrative for a discussion on the decline/increase in fund balance of >10%

(2) This fund was not budgeted for in FY 2011-12.

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

General Fund - The increase in fund balance is due to a projected surplus for the 2012-13 fiscal year based on increases in certain revenue streams and the results of prior staffing reductions and other operating costs.

Hotel/Motel Tax Fund - The decline in fund balance is due to the planned drawdown of fund balance to fund a previously deferred marking plan.

Motor Fuel Tax Fund - The increase in fund balance is due to conservative spending on the 2012-13 street improvements program, which is planned based on available cash expected at the start of the summer of 2012.

Water Capital Improvement Fund - The increase in fund balance is due to the budgeted transfers in from the Water Fund and Capital Projects Fund to continue 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 prior developer contributions to fund expenses paid for by the Water Capital Improvement Fund. Once the funds are depleted, the fund will be closed.

SSA Project Fund	Water Capital Improvement Fund (1)	Capital Projects Fund (1)	2008 Bond Fund	Land Acquisition, Facility Expansion & Renovation Fund	All Funds Total
\$ 51,574	\$ 158,970	\$ 243,921	\$ 159	\$ -	\$ 10,228,925
100	1,052	1,000	-	9,495	10,205,345
51,538	-	-	156,744	-	9,253,977
-	137,000	450	-	-	685,061
-	281,560	(60,000)	156,744	3,165,000	-
<u>\$ 136</u>	<u>\$ 304,582</u>	<u>\$ 184,471</u>	<u>\$ 159</u>	<u>\$ 3,174,495</u>	<u>\$ 10,495,232</u>

\$ 136	\$ 304,582	\$ 184,471	\$ 159	\$ 3,174,495	\$ 10,495,232
-	200	200	-	791	10,826,870
-	187,976	-	158,744	-	1,040,435
-	-	-	158,744	-	9,550,836
-	145,100	450	-	-	482,979
-	-	53,016	-	-	1,040,435
<u>\$ 136</u>	<u>\$ 347,658</u>	<u>\$ 131,205</u>	<u>\$ 159</u>	<u>\$ 3,175,286</u>	<u>\$ 11,288,287</u>

0% 14% -29% 0% 0%

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

Description	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Budget	FY 11-12 Estimated Actual	FY 12-13 Proposed Budget
Revenues (1)	\$ 12,495,887	\$ 10,436,158	\$ 11,581,541	\$ 13,808,649	\$ 14,934,059	\$ 11,867,305
Operating Expenditures (1)	9,213,758	9,740,820	10,289,793	12,797,281	13,421,578	10,538,255
Operating Surplus	3,282,129	695,338	1,291,748	1,011,368	1,512,481	1,329,050
Capital Expenditures	3,221,432	1,281,545	486,512	745,061	614,560	535,995
Net Surplus	<u>\$ 60,697</u>	<u>\$ (586,207)</u>	<u>\$ 805,236</u>	<u>\$ 266,307</u>	<u>\$ 897,921</u>	<u>\$ 793,055</u>

(1) Includes transfers to/from other funds

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

Description	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 11-12	FY 12-13
	Actual	Actual	Actual	Budget	Estimated Actual	Proposed Budget
General Corporate Fund	\$ 7,564,791	\$ 7,469,890	\$ 8,167,338	\$ 7,735,231	\$ 7,965,593	\$ 7,852,784
Water Fund	1,718,516	1,693,643	1,842,503	1,850,342	1,945,405	2,332,332
Hotel/Motel/Tax Fund	71,677	66,650	61,493	61,010	71,450	62,230
Motor Fuel Tax Fund	235,045	226,357	274,893	227,065	253,701	222,536
Tax Increment Financing Fund	96,029	365,432	722,222	n/a	728,752	728,752
SSA Bond Fund	1,610	326,617	312,138	320,050	320,210	320,760
SSA Project Fund	3,905	282	156	100	80	-
Water Capital Improvements Fund	100,940	292	34,295	282,612	282,432	188,176
Capital Projects Fund	2,703,374	89,545	6,600	1,000	44,692	200
2008 Bond Fund	-	197,450	159,903	156,744	156,744	158,744
Land Acquisition, Facility Expansion & Renovation Fund	-	-	-	3,174,495	3,165,000	791
Total Revenues	\$ 12,495,887	\$ 10,436,158	\$ 11,581,541	\$ 13,808,649	\$ 14,934,059	\$ 11,867,305

Difference from Budget 11-12 to Proposed 12-13: -14.06%

Difference from Budget 11-12 to Estimated Actual 11-12: 8.15%

Difference from Estimated Actual 11-12 to Proposed 12-13: -20.54%

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

Description	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Budget	FY 11-12 Estimated Actual	FY 12-13 Proposed Budget
General Corporate Fund	\$ 7,364,633	\$ 7,251,256	\$ 7,240,914	\$ 10,505,866	\$ 10,209,908	\$ 7,181,991
Water Fund	1,746,712	1,725,638	1,940,375	1,922,474	2,039,904	2,217,156
Hotel/Motel/Tax Fund	96,853	46,335	57,896	63,220	63,220	82,969
Motor Fuel Tax Fund	347,523	101,239	196,254	325,000	267,524	186,000
Tax Increment Financing Fund	98,474	354,922	721,007	-	729,800	728,064
SSA Bond Fund	224,584	322,925	319,040	320,050	320,050	320,760
SSA Project Fund	127,297	-	-	51,538	51,538	-
Water Capital Improvements Fund	636,058	118,612	22,167	137,000	137,000	145,100
Capital Projects Fund	1,793,056	903,988	118,908	60,450	60,450	53,466
2008 Bond Fund	-	197,450	159,744	156,744	156,744	158,744
Land Acquisition, Facility Expansion & Renovation Fund	-	-	-	-	-	-
Total Expenditures	\$ 12,435,190	\$ 11,022,365	\$ 10,776,305	\$ 13,542,342	\$ 14,036,138	\$ 11,074,250
Surplus (Deficit)	\$ 60,697	\$ (586,207)	\$ 805,236	\$ 266,307	\$ 897,921	\$ 793,055
Difference from Budget 11-12 to Proposed 12-13:						-18.23%
Difference from Budget 11-12 to Estimated Actual 11-12:						3.65%
Difference from Estimated Actual 11-12 to Proposed 12-13:						-21.10%

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

	MAJOR FUND General Fund			MAJOR ENTERPRISE FUND Water & Water Capital Improv. Fund			NON-MAJOR SPECIAL REVENUE FUNDS Hotel/Motel, MFT & TIF		
	Estimated		Proposed 12-13	Estimated		Proposed 12-13	Estimated		Proposed 12-13
	Actual 10-11	Actual 11-12		Actual 10-11	Actual 11-12		Actual 10-11	Actual 11-12	
REVENUES									
Taxes	\$ 6,078,180	\$ 6,200,983	\$ 6,103,706	\$ -	\$ -	\$ -	\$ 783,524	\$ 800,189	\$ 790,964
Licenses and permits	335,495	258,745	208,870	-	-	-	-	-	-
Intergovernmental	123,354	101,568	102,975	-	-	-	274,683	253,666	222,328
Charges for Services	107,407	70,168	91,634	1,835,799	1,942,001	2,327,832	-	-	-
Fines and forfeits	805,386	695,718	700,000	-	-	-	-	-	-
Investment Income	28,462	13,880	9,176	3,400	1,024	3,200	402	48	226
Miscellaneous	268,526	229,416	247,000	3,500	2,400	1,500	-	-	-
Total Revenues	\$ 7,746,810	\$ 7,570,478	\$ 7,463,361	\$ 1,842,699	\$ 1,945,425	\$ 2,332,532	\$ 1,058,609	\$ 1,053,903	\$ 1,013,518
EXPENDITURES/EXPENSES									
General Government	1,502,387	1,761,885	1,764,283	-	-	-	57,897	63,220	82,969
Public Safety	4,237,025	4,370,851	4,161,940	-	-	-	-	-	-
Highways and Streets	725,987	587,735	782,942	-	-	-	196,254	267,524	186,000
Economic Development	-	-	-	-	-	-	297,862	1,200	1,200
Health and Welfare	30,324	27,278	31,231	-	-	-	-	-	-
Culture and Recreation	328,766	250,573	333,649	-	-	-	-	-	-
Water Service	-	-	-	1,876,252	1,313,071	1,641,975	-	-	-
Capital Outlay	-	-	-	-	137,000	145,100	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	326,386	345,488	375,115
Interest and fiscal charges	-	-	-	1,072	-	-	96,759	78,820	47,457
Total Expenditures/Expenses	\$ 6,824,489	\$ 6,998,322	\$ 7,074,045	\$ 1,877,324	\$ 1,450,071	\$ 1,787,075	\$ 975,158	\$ 756,252	\$ 692,741
Net Surplus (Deficit)	\$ 922,321	\$ 572,156	\$ 389,316	\$ (34,625)	\$ 495,354	\$ 545,457	\$ 83,451	\$ 297,651	\$ 320,777
Other Financing Sources (Uses)									
Transfer to Other Funds (1)	-	(3,211,586)	(107,946)	(51,118)	(726,833)	(575,181)	-	(304,292)	(304,292)
Transfer from Other Funds (1)	-	395,115	389,423	-	282,412	187,976	-	-	-
Sale of Capital Assets	4,110	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 4,110	\$ (2,816,471)	\$ 281,477	\$ (51,118)	\$ (444,421)	\$ (387,205)	\$ -	\$ (304,292)	\$ (304,292)
Estimated Fund Balance, May 1	3,827,541	4,129,695	1,885,380	4,991,130	4,905,386	4,956,319	144,238	300,913	294,272
Estimated Fund Balance, April 30	\$ 4,753,972	\$ 1,885,380	\$ 2,556,173	\$ 4,905,387	\$ 4,956,319	\$ 5,114,571	\$ 227,689	\$ 294,272	\$ 310,757

(1) The Water Fund administrative reimbursement to the General Fund is budgeted as a transfer in, but is reported in actual (audited) numbers as a reduction of expenditures.

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

NON-MAJOR SSA FUNDS 2008 Bond (Debt Service), SSA Bond (Agency)			NON-MAJOR CAPITAL PROJECT FUNDS SSA Project Fund, Cap Proj & Land Acq			TOTAL All Funds		
Actual 10-11	Estimated Actual 11-12	Proposed 12-13	Actual 10-11	Estimated Actual 11-12	Proposed 12-13	Actual 10-11	Estimated Actual 11-12	Proposed 12-13
\$ 15,376	\$ 15,916	\$ 16,468	\$ -	\$ -	\$ -	\$ 6,877,080	\$ 7,017,088	\$ 6,911,138
-	-	-	-	-	-	335,495	258,745	208,870
-	-	-	-	44,500	-	398,037	399,734	325,303
-	-	-	-	-	-	1,943,206	2,012,169	2,419,466
-	-	-	-	-	-	805,386	695,718	700,000
259	1	-	941	272	991	33,464	15,225	13,593
-	-	-	5,816	-	-	277,842	231,816	248,500
<u>\$ 15,635</u>	<u>\$ 15,917</u>	<u>\$ 16,468</u>	<u>\$ 6,757</u>	<u>\$ 44,772</u>	<u>\$ 991</u>	<u>\$ 10,670,510</u>	<u>\$ 10,630,495</u>	<u>\$ 10,826,870</u>
-	-	-	-	-	-	1,560,284	1,825,105	1,847,252
-	-	-	-	-	-	4,237,025	4,370,851	4,161,940
-	-	-	-	-	-	922,241	855,259	968,942
-	-	-	-	-	-	297,862	1,200	1,200
-	-	-	-	-	-	30,324	27,278	31,231
-	-	-	-	-	-	328,766	250,573	333,649
-	-	-	-	-	-	1,876,252	1,313,071	1,641,975
-	-	-	10,282	51,538	-	10,282	188,538	145,100
185,000	190,000	200,000	-	-	-	511,386	535,488	575,115
286,882	286,794	279,504	-	450	450	384,713	366,064	327,411
<u>\$ 471,882</u>	<u>\$ 476,794</u>	<u>\$ 479,504</u>	<u>\$ 10,282</u>	<u>\$ 51,988</u>	<u>\$ 450</u>	<u>\$ 10,159,135</u>	<u>\$ 9,733,427</u>	<u>\$ 10,033,815</u>
<u>\$ (456,247)</u>	<u>\$ (460,877)</u>	<u>\$ (463,036)</u>	<u>\$ (3,525)</u>	<u>\$ (7,216)</u>	<u>\$ 541</u>	<u>\$ 511,375</u>	<u>\$ 897,068</u>	<u>\$ 793,055</u>
-	-	-	-	(60,000)	(53,016)	(51,118)	(4,302,711)	(1,040,435)
456,406	461,036	463,036	-	3,165,000	-	456,406	4,303,563	1,040,435
-	-	-	-	-	-	4,110	-	-
<u>\$ 456,406</u>	<u>\$ 461,036</u>	<u>\$ 463,036</u>	<u>\$ -</u>	<u>\$ 3,105,000</u>	<u>\$ (53,016)</u>	<u>\$ 409,398</u>	<u>\$ 852</u>	<u>\$ -</u>
-	-	159	251,667	261,318	3,359,102	9,214,576	9,597,312	10,495,232
<u>\$ 159</u>	<u>\$ 159</u>	<u>\$ 159</u>	<u>\$ 248,142</u>	<u>\$ 3,359,102</u>	<u>\$ 3,306,627</u>	<u>\$ 10,135,349</u>	<u>\$ 10,495,232</u>	<u>\$ 11,288,287</u>

Village of Willowbrook
Summary of Fund Revenues, Expenditures and Changes in Fund Balance
Proposed FY 2012-13

	General Fund	Water Fund	Water Capital Impr Fund	Hotel Motel Tax Fund	Motor Fuel Tax Fund	Special Tax Allocation (TIF) Fund
REVENUES						
Taxes	\$ 6,103,706	\$ -	\$ -	\$ 62,220	\$ -	\$ 728,744
Licenses and permits	208,870	-	-	-	-	-
Intergovernmental	102,975	-	-	-	222,328	-
Charges for Services	91,634	2,327,832	-	-	-	-
Fines and forfeits	700,000	-	-	-	-	-
Investment Income	9,176	3,200	-	10	208	8
Miscellaneous	247,000	1,300	200	-	-	-
Total Revenues	7,463,361	2,332,332	200	62,230	222,536	728,752
EXPENDITURES/EXPENSES						
General Government	1,764,283	-	-	82,969	-	-
Public Safety	4,161,940	-	-	-	-	-
Highways and Streets	782,942	-	-	-	186,000	-
Economic Development	-	-	-	-	-	1,200
Health and Welfare	31,231	-	-	-	-	-
Culture and Recreation	333,649	-	-	-	-	-
Water Service	-	1,641,975	-	-	-	-
Capital Outlay	-	-	145,100	-	-	-
Debt Service						
Principal Retirement	-	-	-	-	-	375,115
Interest and Fiscal Charges	-	-	-	-	-	47,457
Total Expenditures/Expenses	7,074,045	1,641,975	145,100	82,969	186,000	423,772
Net Surplus (Deficit)	389,316	690,357	(144,900)	(20,739)	36,536	304,980
Other Financing Sources (Uses)						
Transfer to Other Funds	(107,946)	(575,181)	-	-	-	(304,292)
Transfer from Other Funds	389,423	-	187,976	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	281,477	(575,181)	187,976	-	-	(304,292)
Estimated Fund Balance, May 1	1,885,380	4,651,737	304,582	28,239	266,033	-
Estimated Fund Balance, April 30	\$ 2,556,173	\$ 4,766,913	\$ 347,658	\$ 7,500	\$ 302,569	\$ 688

2008 Bond Fund	SSA Bond Fund	Capital Projects Fund	Land Acquisition, Facility Expansion & Renovation Fun	SSA Project Fund	All Funds Total
\$ -	\$ 16,468	\$ -	\$ -	\$ -	\$ 6,911,138
-	-	-	-	-	208,870
-	-	-	-	-	325,303
-	-	-	-	-	2,419,466
-	-	-	-	-	700,000
-	-	200	791	-	13,593
-	-	-	-	-	248,500
-	16,468	200	791	-	10,826,870
-	-	-	-	-	1,847,252
-	-	-	-	-	4,161,940
-	-	-	-	-	968,942
-	-	-	-	-	1,200
-	-	-	-	-	31,231
-	-	-	-	-	333,649
-	-	-	-	-	1,641,975
-	-	-	-	-	145,100
85,000	115,000	-	-	-	575,115
73,744	205,760	450	-	-	327,411
158,744	320,760	450	-	-	10,033,815
(158,744)	(304,292)	(250)	791	-	793,055
-	-	(53,016)	-	-	(1,040,435)
158,744	304,292	-	-	-	1,040,435
-	-	-	-	-	-
158,744	304,292	(53,016)	-	-	-
159	-	184,471	3,174,495	136	10,495,232
\$ 159	\$ -	\$ 131,205	\$ 3,175,286	\$ 136	\$ 11,288,287

**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	FY 2012-13	Salaries	Salaries2
	Budgeted	Budgeted	Budgeted	Budgeted	Dollar	%
	Salaries	Salaries	Salaries	Salaries	Change	Change
GENERAL FUND						
Village Board & Clerk	25,550	25,550	27,250	27,250	-	0.0%
Administration	230,477	84,075	177,005	192,058	15,053	8.5%
Planning & Economic Dev	87,530	24,755	25,347	25,833	486	1.9%
¹ Parks & Recreation	62,791	62,791	34,300	41,120	6,820	19.9%
Finance	196,667	196,667	81,100	82,722	1,622	2.0%
² Police	2,733,525	2,440,176	2,556,700	2,241,977	(314,723)	-12.3%
Public Works	192,410	189,290	167,082	177,143	10,061	6.0%
Building & Zoning	96,381	92,407	94,592	96,384	1,792	1.9%
WATER FUND	191,510	191,510	169,302	179,363	10,061	5.9%
TOTAL	3,816,841	3,307,221	3,332,678	3,063,850	(268,828)	-8.1%

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

Fund	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	Benefits	Benefits2
	Budgeted	Budgeted	Budgeted	Budgeted	Dollar	%
	Benefits	Benefits	Benefits	Benefits	Change	Change
GENERAL FUND						
Village Board & Clerk	1,954	1,954	2,100	2,100	-	0.0%
³ Administration	102,065	110,636	101,079	75,177	(25,902)	-25.6%
Planning & Economic Dev	32,075	15,238	14,582	15,601	1,019	7.0%
¹ Parks & Recreation	13,795	15,319	6,870	8,244	1,374	20.0%
Finance	58,055	65,295	33,779	36,168	2,389	7.1%
^{2,3} Police	857,599	996,633	931,819	1,008,626	76,807	8.2%
Public Works	51,173	64,058	58,267	65,019	6,752	11.6%
Building & Zoning	43,054	47,400	48,619	52,191	3,572	7.3%
WATER FUND	52,121	65,693	60,465	67,446	6,981	11.5%
TOTAL	1,211,891	1,382,226	1,257,580	1,330,572	72,992	5.3%

¹ Prior year budget was reduced due to retirement of former Supt. of Parks and reduction of one PT position

² Elimination of four Commander positions

³ SLEP pension cost moved from Administration to police department

% of Salaries & Benefits of General Fund Expenditures 58%

% of Salaries & Benefits of Water Fund Expenses 11%

REVENUE SUMMARY

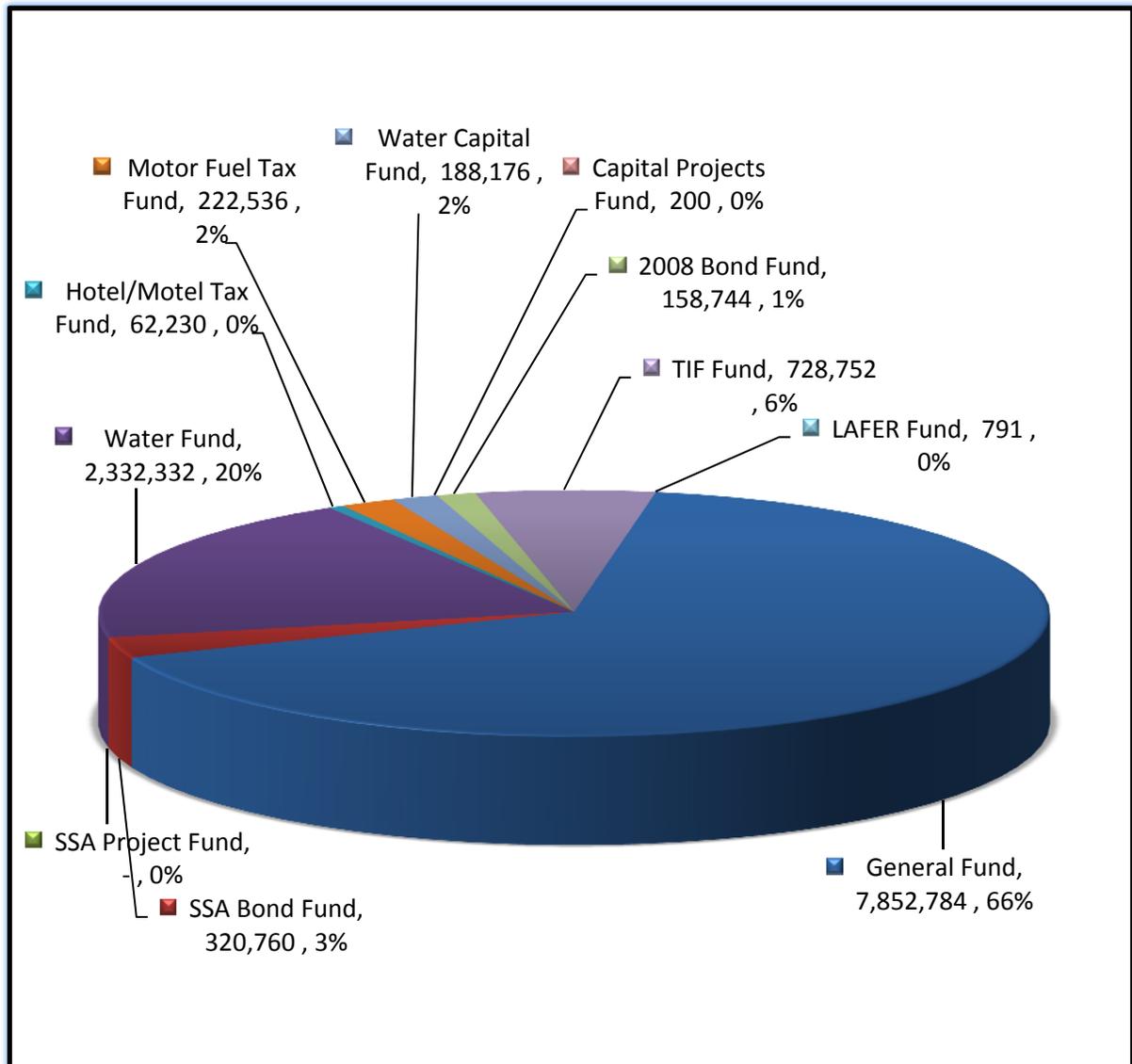


THE VILLAGE OF
WILLOWBROOK

MAJOR REVENUE SOURCES BY FUND

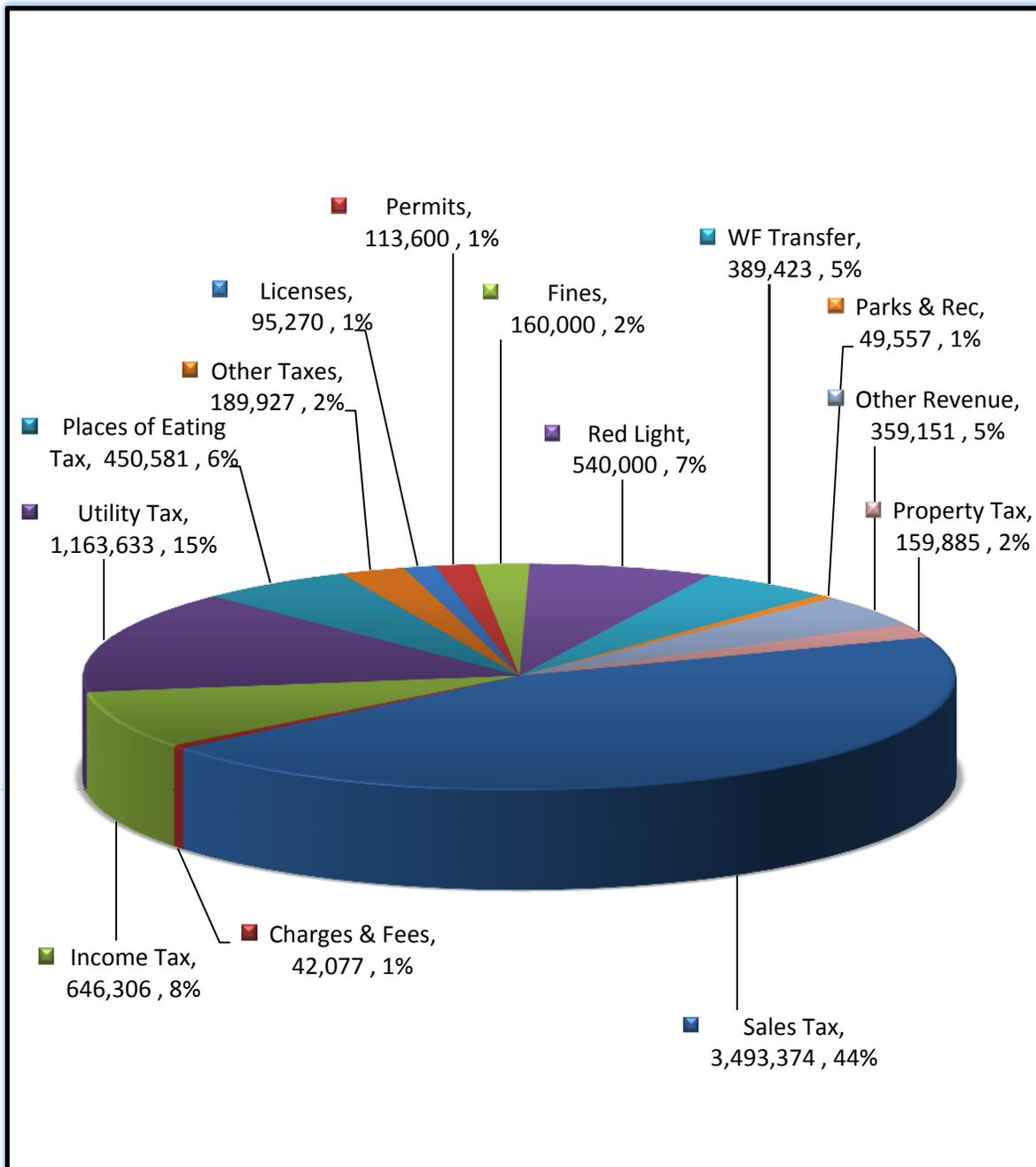
The principal revenue source for FY 2012-13 continues to be the Village's portion of the State sales tax on retail sales within the Village, utility taxes and water sales.

All Funds Revenue - \$11,867,305



General Corporate Fund Revenues By Source \$7,852,784

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

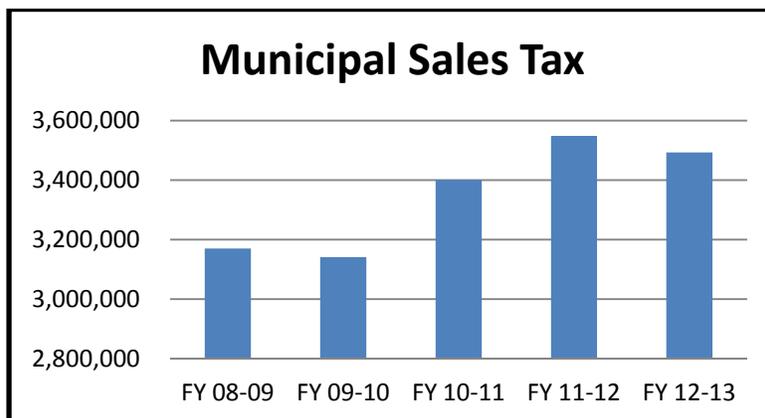
Sales Tax - \$3,493,374 (44%)

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 08-09, FY 09-10 and FY 10-11 combined with an estimate of FY 2011-12 revenues and the projections for FY 2012-13. The FY 2011-12 actual is expected to come in \$331,761 or 10% above the budgeted amount. In the FY 2011-12 year, budgeted sales tax revenues were increased by a conservative 3% 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 2012-13 sales tax projection: estimated revenues from FY 2011-12 of approximately \$3,549,000 were used as a starting point. Several new establishments experienced a full year of business in FY 11-12 (Meatheads, Sprint, and PeiWei Asian Diner) that contributed to the increase. Several others opened during FY 11-12 (Massage Luxe, GNC, J & H Décor, and Gamestop), and will see a full year of business during FY 12-13. The FY 12-13 budget was increased over the FY 11-12 budget to account for these businesses, however the FY 12-13 budget is still a conservative 2% less than FY 11-12 estimated actual receipts.

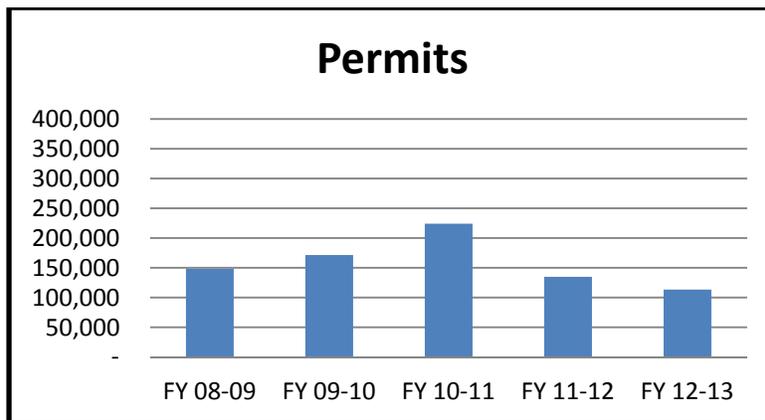
While the general economy has been on the decline, the Village has been fortunate to have the Town Center Development up and running. Retailers and restaurants such as Michael's, Sports Authority, Bed Bath & Beyond, Staples, Portillo's, Panera Bread, Starbucks, Chipotle and Jamba Juice have all fared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



Permit Revenues - \$113,600 (1%)

The Village is permitted by law to charge permit fees for certain activities. Examples include building and sign permits. The \$113,600 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 2012-13. The Village continues to take a conservative approach to budgeting revenue sources such as permit fees that are volatile in nature.

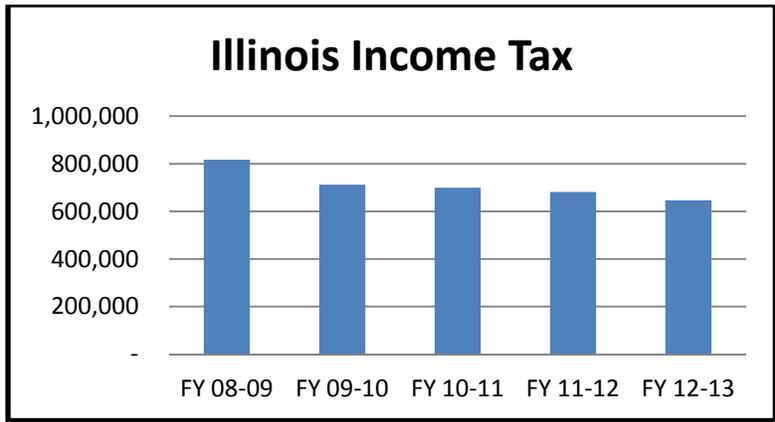
The chart below illustrates actual collections for FY 08-09, FY 09-10 and FY 10-11 combined with an estimate of FY 2011-12 revenues and the projections for FY 2012-13. The past three fiscal years saw the lowest permit fees collected in many years which coincides with the general burst of the housing market bubble felt throughout the State.



State Income Tax - \$646,306 (8%)

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 \$80.20 for FY 2012-13, which is 3% higher than FY 2011-12. However, the overall budget has decreased due to a reduction in the Village’s population. The census figures from the 2010 census 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.

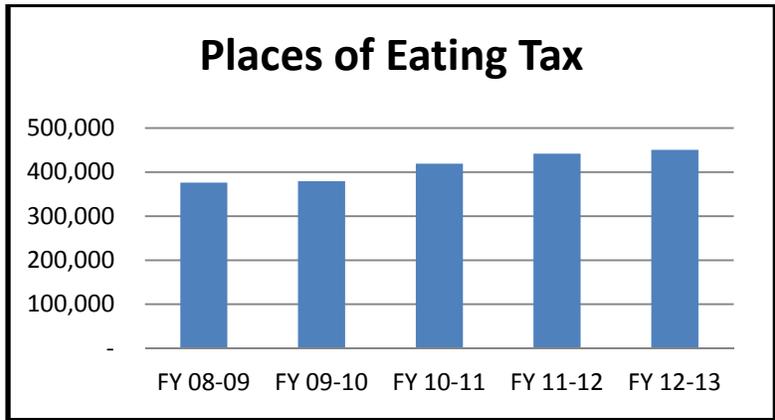
The following chart illustrates actual collections for FY 08-09, FY 09-10 and FY 10-11 combined with an estimate of FY 2011-12 revenues and the projections for FY 2012-13.



Places of Eating Tax – \$450,581 (6%)

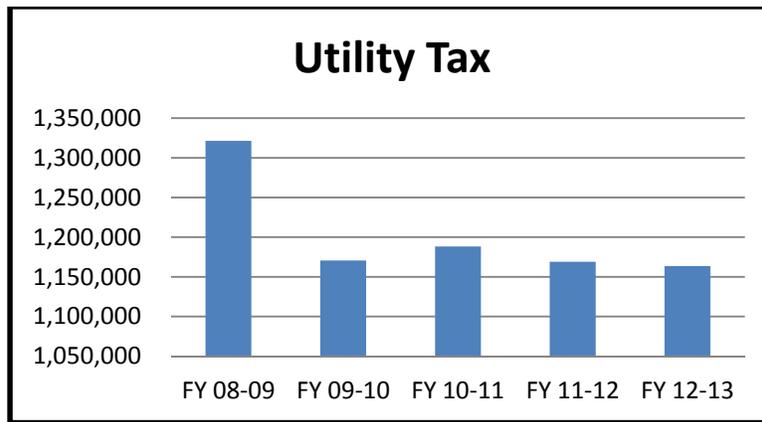
A 1.0% Places of Eating tax has been assessed to businesses in the Village that sell food and beverages at retail and contain indoor seating on the premises. The 1.0% tax is passed onto the consumer and is charged on the gross receipts charged. There are currently 39 establishments that are assessed this tax. The revenue has grown slightly each year due to the addition of new restaurants, primarily in the Town Center development, however this is expected to level off in FY 2012-13.

The following chart illustrates actual collections for FY 08-09, FY 09-10 and FY 10-11 combined with an estimate of FY 2011-12 revenues and the projections for FY 2012-13.



Utility Tax - \$1,163,633 (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 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 2011-12 with a built in decrease for the economic conditions.



Property Taxes - \$159,885 (2%)

- Township Road & Bridge Tax - \$91,638 - That portion of the Road and Bridge Tax imposed by Downers Grove Township that is returned to the Village.
- Special Recreation Tax Levy - \$68,247 - 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.

Other Taxes - \$189,927 (2%)

- Amusement Tax - \$42,083 - 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 - \$1,533 - 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 five years with the right to extend for four successive five year periods. FY 2012-13 will be the sixteenth year of the agreement.
- Utility Tax – Water System - \$116,912 - In addition to the utility taxes described above, \$116,612 is budgeted for the 5.00% tax imposed on the Village's water system. This tax was first imposed in FY 2004-05.

Licenses - \$95,270 (1%)

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

Fines - \$700,000 (9%)

Fine income is received by the Village for local ordinance violations and traffic court fines. The Village implemented red light cameras in September 2009. It is estimated that revenues of \$540,000 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 - \$389,423 (5%)

A fund transfer from the Water Fund to the General Fund is budgeted annually to offset administrative and general building maintenance costs incurred by the General Fund's 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's section of this budget.

Park and Recreation Revenue - \$49,557 (1%)

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

Other Revenue - \$359,151 (5%)

- Other sources of revenue include, but are not limited to, reimbursements for engineering and construction fees, reimbursements for police special details, 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
\$2,332,332**

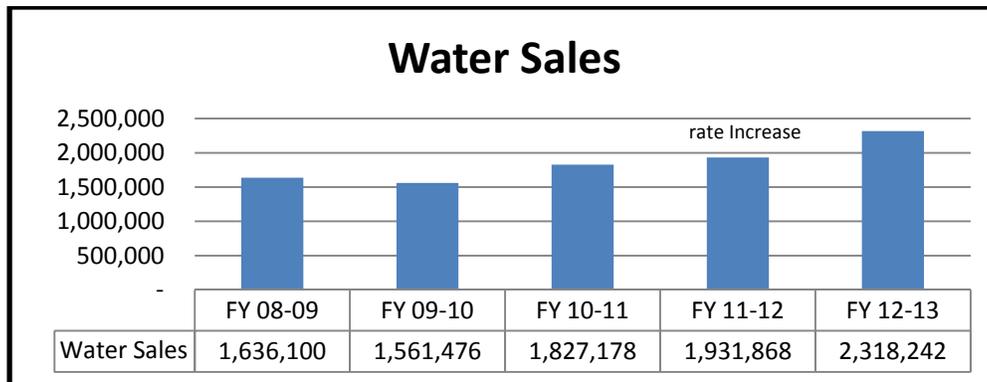
The Water Fund is an enterprise fund of the Village and is used to account for the operations of water production and distribution. The fund is financed and operated in a manner similar to private business enterprises where the intent of the Village is that the cost (including depreciation) of providing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

Sale of Water - \$2,327,832 (99%)

Effective March 1, 2012, the Village increased water rates by 20% to \$5.75 for residential and \$6.62 for commercial usage per thousand gallons. Prior to this, the last rate increases occurred in May 2010, in FY 2001 and FY 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 11-12 and FY 10-11 rate increases was necessary to offset the increased cost of purchased water from the DuPage Water Commission of 30% and 17%, respectively. Even though the latest increase to the Village's customers is less than that passed on by the DuPage Water Commission, the rate increase includes funds that are earmarked for maintenance of the Village's water system. Long term planning for the water fund begins with staff and the Municipal Services and 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 about seven years versus issuing bonds.

The following chart illustrates actual collections for FY 08-09, FY 09-10 and FY 10-11 combined with an estimate of FY 2011-12 revenues and the projections for FY 2012-13.



Other - \$14,090 (1%)

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

**HOTEL/MOTEL TAX FUND
\$62,230**

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.

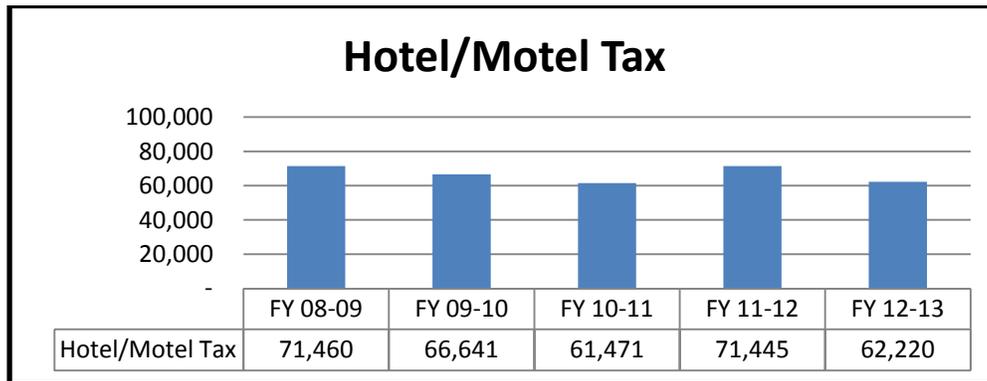
Hotel /Motel Tax - \$62,220 (99.9%)

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. Bi-annual 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 08-09, FY 09-10 and FY 10-11 combined with an estimate of FY 2011-12 revenues and the projections for FY 2012-13.



**MOTOR FUEL TAX FUND
\$222,536**

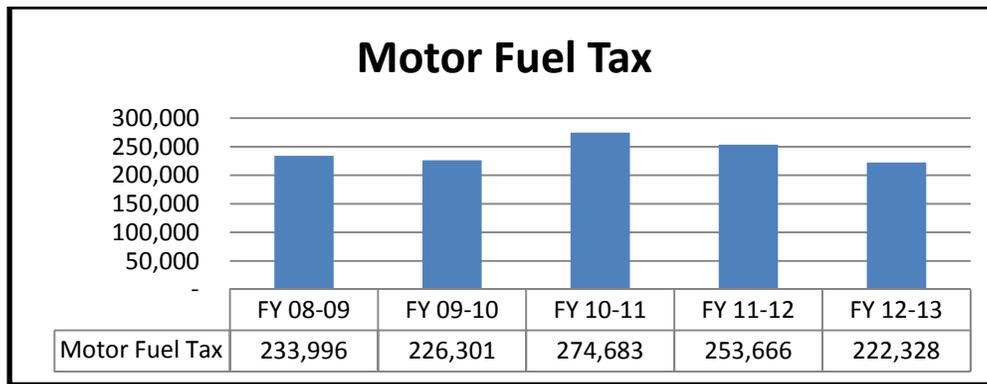
MFT Allotments - \$222,328 (99.9%)

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 2012-13, the IML is projecting a decrease in receipts. The projection decreased from \$24.90 per capita for FY 2011-12 to \$24.10 for FY 2012-13.

Interest Income - \$208 (.01%)

Investment revenue expected to be earned.

The following chart illustrates actual collections for FY 08-09, FY 09-10 and FY 10-11 combined with an estimate of FY 2011-12 revenues and the projections for FY 2012-13.



SPECIAL TAX ALLOCATION (TIF) FUND
\$728,752

The Special Tax Allocation (TIF) Fund accounts for the property tax receipts on parcels within the TIF District and expenditures on economic development within the TIF.

Property Taxes - \$728,744 (100%)

Property taxes levied solely on the benefitted properties in the TIF District.

SPECIAL SERVICE AREA ONE BOND FUND
\$320,760

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/Transfer In - \$320,760 (100%)

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

WATER CAPITAL IMPROVEMENTS FUND
\$188,176

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 seven years.

CAPITAL PROJECTS FUND

\$200

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 - \$200 (100%)

Investment revenue expected to be earned.

2008 BOND FUND

\$158,744

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 Funds' revenues.

LAND ACQUISITION, FACILITY EXPANSION & RENOVATION FUND

\$791

This fund was created in FY 11-12 from a transfer from the General Fund 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 2012-13 consists of interest income.

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

		YEAR 1					
ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
General Corporate Fund							
R E V E N U E S							
Operating Revenue							
01-310-101	Property Tax Levy-SRA	63,806	66,394	66,452	68,120	68,779	68,247
01-310-102	Property Tax Levy-Rd & Bridge	84,040	88,658	91,229	91,000	92,237	91,638
01-310-103	Prior Year Tax Collected	-	-	-	-	-	-
* TOTAL	Property Taxes	147,846	155,052	157,681	159,120	161,016	159,885
Other Taxes							
01-310-201	Municipal Sales Tax	3,170,121	3,141,134	3,401,417	3,217,250	3,549,011	3,493,374
01-310-202	Illinois Income Tax	817,027	712,194	699,127	686,000	681,699	646,306
01-310-203	Amusement Tax	96,026	95,075	91,636	90,000	75,537	42,083
01-310-204	Replacement Tax	1,517	1,343	1,493	1,000	1,000	1,533
01-310-205	Utility Tax	1,321,423	1,170,665	1,188,217	1,197,000	1,168,986	1,163,633
01-310-207	Telecommunication Lease	25,655	26,938	28,285	29,699	29,699	29,699
01-310-208	Places of Eating Tax	376,310	379,498	418,981	429,500	441,929	450,581
01-310-209	Utility Tax-Water System	80,717	77,581	90,477	96,500	91,466	115,912
01-310-210	Utility Tax-Water - Clarendon Water Co	734	421	866	700	640	700
* TOTAL	Other Taxes	5,889,530	5,604,849	5,920,499	5,747,649	6,039,967	5,943,821
Licenses							
01-310-301	Vehicle Licenses	-	-	-	-	-	-
01-310-302	Liquor Licenses	46,500	56,675	49,000	53,500	54,000	51,500
01-310-303	Business Licenses	42,340	37,447	61,188	40,000	61,525	40,770
01-310-305	Vending Machine	1,920	2,440	1,265	2,500	2,220	2,000
01-310-306	Scavenger Licenses	6,000	6,000	-	5,000	6,000	1,000
* TOTAL	Licenses	96,760	102,562	111,453	101,000	123,745	95,270
Permits							
01-310-401	Building Permits	141,913	167,920	220,161	150,000	129,223	110,000
01-310-402	Sign Permits	5,980	3,160	3,293	3,000	5,075	3,000
01-310-403	Other Permits	720	312	588	500	702	600
* TOTAL	Permits	148,613	171,392	224,042	153,500	135,000	113,600
Fines							
01-310-501	Circuit Court Fines	144,807	151,391	148,886	150,000	116,385	130,000
01-310-502	Traffic Fines	69,182	52,021	37,257	50,000	39,500	30,000
01-310-503	Red Light Fines	-	228,195	619,243	511,000	539,833	540,000
* TOTAL	Fines	213,989	431,607	805,386	711,000	695,718	700,000
Transfers-Other Funds							
01-310-601	Administrative Support Reimb.-Water Fu	407,000	427,282	416,418	395,115	395,115	389,423
01-310-605	Transfer From TIF	-	-	-	-	-	-
01-310-610	Transfer From Capital Project Fund	-	-	-	-	-	-
* TOTAL	Transfer Other Funds	407,000	427,282	416,418	395,115	395,115	389,423
Charges & Fees							
01-310-700	Planning Application Fees	10,800	11,000	10,376	10,000	7,805	7,500
01-310-701	Public Hearing Fees	850	4,900	2,550	2,550	-	2,627
01-310-702	Planning Review Fees	12,000	8,278	12,450	8,000	-	6,000
01-310-703	Annexation Fees	2,200	-	500	500	-	500
01-310-704	Accident Report Copies	2,185	1,885	1,735	2,000	1,560	2,000
01-310-706	Copies-Ordinances & Maps	305	209	394	1,000	340	350
01-310-723	Elevator Inspection Fees	3,750	7,050	5,450	5,150	700	5,000
01-310-724	Burglar Alarm Fees	14,470	21,665	16,005	20,000	18,030	18,000
01-310-726	NSF Fee	-	50	25	100	100	100
* TOTAL	Charges & Fees	46,560	55,037	49,485	49,300	28,535	42,077
Park & Recreation Revenue							
01-310-813	Park & Rec Contribution	280	-	1,150	-	-	-
01-310-814	Park Permit Fees	6,252	2,003	3,757	2,600	5,515	3,000
01-310-815	Summer Recreation Fees	11,405	12,013	17,296	10,774	10,774	15,582
01-310-816	Winter Recreation Fees	6,842	8,454	9,814	8,709	8,709	9,042
01-310-817	Special Events	2,100	2,437	3,349	1,900	1,573	1,900
01-310-818	Fall Recreation Fees	3,552	4,811	8,145	4,504	8,971	5,433
01-310-819	Burr Ridge/Willowbrook Baseball Reimb	8,396	7,390	7,836	7,000	6,091	7,000
01-310-820	Holiday Contribution	-	-	-	-	-	-
01-310-821	Check Processing Fee	4	-	-	-	-	-
01-310-822	BR/WB Baseball Reimb for Facility	6,600	6,600	6,600	7,600	-	7,600
* TOTAL	Park & Recreation Revenue	45,431	43,708	57,947	43,087	41,633	49,557

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
	Other Revenue						
01-310-901	Reimbursements - IRMA	37,586	10,464	21,371	5,000	12,402	7,500
01-310-902	Waste Sticker Fee	13,651	10,927	11,457	12,000	11,272	12,360
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	270	1,000	-	500
01-310-909	Sale - Fixed Assets	21,477	7,903	4,110	-	3,655	5,000
01-310-910	Reimbursements - Tree Planting	975	525	375	1,000	525	500
01-310-911	Other Reimbursements-Refunds	13,075	13,757	24,411	10,000	13,190	10,000
01-310-912	Reimbursements-Brush Pick-Up	-	-	-	-	-	-
01-310-913	Other Receipts	5,691	22,268	385	5,000	400	5,000
01-310-914	Reimbursements - Park & Rec Memorial	-	500	500	1,000	1,000	1,000
01-310-915	Reimbursements-Police Special Detail	54,274	10,570	10,757	17,550	9,580	17,550
01-310-916	Donations	-	-	-	500	-	-
01-310-917	Reimbursements - PW Other	12,150	3,192	2,329	8,000	2,288	3,000
01-310-919	Reimbursements - CD Engineering	-	12,500	-	2,000	4,000	2,000
01-310-920	Reimbursements - PW Engineering	-	15,366	1,500	2,000	-	1,500
01-310-921	Reimbursements - PW Construction	-	-	-	2,500	-	1,500
01-310-922	Federal/State Grants	45,581	34,163	99,316	1,000	67,119	2,000
01-310-923	Reimbursements - Attorney Fees	-	-	-	2,000	-	1,000
01-310-925	Nicor Gas Annual Payment	24,160	22,753	20,564	24,720	-	21,000
01-310-926	Cable Franchise Fees	138,658	145,491	166,251	153,000	171,104	157,590
01-310-928	Drug Forfeitures - State	-	-	2,763	500	8,240	500
01-310-929	Drug Forfeitures - Federal	-	-	6,132	500	24,585	500
01-310-930	Drug Forfeitures - DEA	148,853	118,433	15,143	96,190	1,624	99,975
* TOTAL	Other Revenue	516,531	437,626	395,965	345,460	330,984	349,975
** TOTAL	Operating Revenue	7,512,260	7,429,115	8,138,876	7,705,231	7,951,713	7,843,608
	Non-Operating Revenue						
01-320-108	Interest Income	32,252	32,054	19,640	30,000	10,911	9,176
01-320-109	Changes In Market Value	20,279	8,721	8,822	-	2,969	-
** TOTAL	Non-Operating Revenue	52,531	40,775	28,462	30,000	13,880	9,176
*** TOTAL	General Corporate Fund	7,564,791	7,469,890	8,167,338	7,735,231	7,965,593	7,852,784

Difference from Budget 11-12 to Proposed 12-13:

1.52%

Difference from Budget 11-12 to Estimated Actual 11-12:

2.98%

Difference from Estimated Actual 11-12 to Proposed 12-13:

-1.42%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
	WATER FUND						
	REVENUES						
	Operating Revenue						
	Charges & Fees						
02-310-712	Water Sales	1,636,100	1,561,476	1,827,178	1,831,500	1,931,868	2,318,242
02-310-714	Water Meter Sales	1,963	3,177	1,983	2,500	2,500	2,000
02-310-716	Water Meter Read Sales	5,509	6,926	6,638	6,590	6,590	6,590
02-310-717	Other Revenue	1,128	626	500	852	1,043	1,000
02-310-719	Transfer From Capital Project Fund	-	-	-	-	-	-
02-310-720	Transfer From Water Cap Fund	63,194	108,312	-	-	-	-
* TOTAL	Charges & Fees	<u>1,707,894</u>	<u>1,680,517</u>	<u>1,836,299</u>	<u>1,841,442</u>	<u>1,942,001</u>	<u>2,327,832</u>
** TOTAL	Operating Revenue	<u>1,707,894</u>	<u>1,680,517</u>	<u>1,836,299</u>	<u>1,841,442</u>	<u>1,942,001</u>	<u>2,327,832</u>
	Non-Operating Revenue						
02-320-108	Interest Income	7,622	7,526	3,204	6,500	1,004	3,000
02-320-109	Changes In Market Value	-	-	-	-	-	-
02-320-112	Contributed Revenues	-	-	-	-	-	-
* TOTAL	Other Income	<u>7,622</u>	<u>7,526</u>	<u>3,204</u>	<u>6,500</u>	<u>1,004</u>	<u>3,000</u>
	Charges & Fees						
02-320-713	Water Connection Fees	3,000	5,600	3,000	2,400	2,400	1,500
* TOTAL	Charges & Fees	<u>3,000</u>	<u>5,600</u>	<u>3,000</u>	<u>2,400</u>	<u>2,400</u>	<u>1,500</u>
** TOTAL	Non-Operating Revenue	<u>10,622</u>	<u>13,126</u>	<u>6,204</u>	<u>8,900</u>	<u>3,404</u>	<u>4,500</u>
*** TOTAL	Water Fund Revenues	<u>1,718,516</u>	<u>1,693,643</u>	<u>1,842,503</u>	<u>1,850,342</u>	<u>1,945,405</u>	<u>2,332,332</u>
	Difference from Budget 11-12 to Proposed 12-13:					\$ 481,990	26.05%
	Difference from Budget 11-12 to Estimated Actual 11-12:					\$ 95,063	5.14%
	Difference from Estimated Actual 11-12 to Proposed 12-13:					\$ 386,927	19.89%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
	Hotel/Motel Tax Fund R E V E N U E S Operating Revenue Other Taxes						
03-310-205	Hotel/Motel Tax	71,460	66,641	61,471	61,000	71,445	62,220
* TOTAL	Other Taxes	71,460	66,641	61,471	61,000	71,445	62,220
	Charges And Fees Registration Fees						
03-310-725	Registration Fees	-	-	-	-	-	-
* TOTAL	Charges And Fees	-	-	-	-	-	-
	Other Revenue Other Receipts						
03-310-913	Other Receipts	25	-	-	-	-	-
03-310-922	Federal/State Grants	-	-	-	-	-	-
* TOTAL	Other Revenue	25	-	-	-	-	-
** TOTAL	Operating Revenue	71,485	66,641	61,471	61,000	71,445	62,220
	Non-Operating Revenue Other Income						
03-320-108	Interest Income	192	9	22	10	5	10
03-320-109	Changes In Market Value	-	-	-	-	-	-
* TOTAL	Other Income	192	9	22	10	5	10
	Equity Transfer From General Fund Transfers						
03-320-999	Equity Transfer From General Fund	-	-	-	-	-	-
* TOTAL	Transfers	-	-	-	-	-	-
** TOTAL	Non-Operating Revenue	192	9	22	10	5	10
*** TOTAL	Hotel/Motel/Tax Fund	71,677	66,650	61,493	61,010	71,450	62,230
	Difference from Budget 11-12 to Proposed 12-13:					\$ 1,220	2.00%
	Difference from Budget 11-12 to Estimated Actual 11-12:					\$ 10,440	17.11%
	Difference from Estimated Actual 11-12 to Proposed 12-13:					\$ (9,220)	-12.90%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
	Motor Fuel Tax Fund R E V E N U E S						
	Operating Revenue						
	Other Taxes						
04-310-216	M F T Receipts	233,996	226,301	274,683	226,865	253,666	222,328
04-310-217	High Growth Cities Program Receipts	-	-	-	-	-	-
* TOTAL	Other Taxes	233,996	226,301	274,683	226,865	253,666	222,328
** TOTAL	Operating Revenue	233,996	226,301	274,683	226,865	253,666	222,328
	Non-Operating Revenue						
04-320-108	Interest Income	1,049	56	210	200	35	208
* TOTAL	Other Income	1,049	56	210	200	35	208
** TOTAL	Non-Operating Revenue	1,049	56	210	200	35	208
*** TOTAL	Motor Fuel Tax Fund Revenues	235,045	226,357	274,893	227,065	253,701	222,536
	Difference from Budget 11-12 to Proposed 12-13:					\$ (4,529)	-1.99%
	Difference from Budget 11-12 to Estimated Actual 11-12:					\$ 26,636	11.73%
	Difference from Estimated Actual 11-12 to Proposed 12-13:					\$ (31,165)	-12.28%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
	TIF SPECIAL REVENUE FUND						
	REVENUES						
	Operating Revenue						
05-310-102	Current Taxes - TIF	95,756	365,361	722,053	-	728,744	728,744
05-310-705	Reimburse General Fund	-	-	-	-	-	-
05-310-706	Issuance of TIF Note	-	-	-	-	-	-
**TOTAL	Operating Revenue	<u>95,756</u>	<u>365,361</u>	<u>722,053</u>	<u>-</u>	<u>728,744</u>	<u>728,744</u>
	Non-Operating Revenue						
	Other Income						
05-320-108	Interest Income	273	71	169	-	8	8
*TOTAL	Other Income	<u>273</u>	<u>71</u>	<u>169</u>	<u>-</u>	<u>8</u>	<u>8</u>
**TOTAL	Non-Operating Revenue	<u>273</u>	<u>71</u>	<u>169</u>	<u>-</u>	<u>8</u>	<u>8</u>
***TOTAL	TIF Special Revenue Fund	<u>96,029</u>	<u>365,432</u>	<u>722,222</u>	<u>-</u>	<u>728,752</u>	<u>728,752</u>

Difference from Budget 11-12 to Proposed 12-13:

n/a n/a

Difference from Budget 11-12 to Estimated Actual 11-12:

n/a n/a

Difference from Estimated Actual 11-12 to Proposed 12-13:

\$ - 0.00%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
	SSA Bond & Interest Fund						
	REVENUES						
	Operating Revenues						
06-310-101	Property Tax Receipts	-	326,154	15,376	320,050	15,916	16,468
06-310-102	Bond Proceeds	-	-	-	-		-
06-310-103	Transfer from TIF Fund			296,662	-	304,292	304,292
* TOTAL	Operating Revenues	-	326,154	312,038	320,050	320,208	320,760
	Non-Operating Revenue						
06-320-108	Interest Income	1,610	463	100	-	2	-
* TOTAL	Non-Operating Revenue	1,610	463	100	-	2	-
*** TOTAL	SSA Bond & Interest Fund	1,610	326,617	312,138	320,050	320,210	320,760
	Difference from Budget 11-12 to Proposed 12-13:					\$ 710	0.22%
	Difference from Budget 11-12 to Estimated Actual 11-12:					\$ 160	0.05%
	Difference from Estimated Actual 11-12 to Proposed 12-13:					\$ 550	0.17%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 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	156	100	80	-
* TOTAL	Non-Operating Revenue	3,905	282	156	100	80	-
*** TOTAL	SSA One Project Fund	3,905	282	156	100	80	-
	Difference from Budget 11-12 to Proposed 12-13:					\$ (100)	-100.00%
	Difference from Budget 11-12 to Estimated Actual 11-12:					\$ (20)	-20.00%
	Difference from Estimated Actual 11-12 to Proposed 12-13:					\$ (80)	-100.00%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
	Water Capital Improvements Fund						
	REVENUES						
	Operating Revenues						
09-310-604	Transfer From Capital Projects Fund	-	-	-	-	-	53,016
09-310-605	Transfer From Water Fund	93,221	-	34,100	282,412	282,412	134,960
09-310-606	DWC Rebate	-	-	-	-	-	-
09-310-920	Developer Contributions	-	-	-	-	-	-
* TOTAL	Operating Revenues	93,221	-	34,100	282,412	282,412	187,976
	Non-Operating Revenue						
09-320-108	Interest Income	7,719	292	195	200	20	200
09-320-109	Changes In Market Value	-	-	-	-	-	-
* TOTAL	Non-Operating Revenue	7,719	292	195	200	20	200
*** TOTAL	Water Capital Improvements Fund	100,940	292	34,295	282,612	282,432	188,176
	Difference from Budget 11-12 to Proposed 12-13:					\$ (94,436)	-33.42%
	Difference from Budget 11-12 to Estimated Actual 11-12:					\$ (180)	-0.06%
	Difference from Estimated Actual 11-12 to Proposed 12-13:					\$ (94,256)	-33.37%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 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	-	-	-	-	44,500	-
10-310-611	Grants - 75Th Street	-	-	-	-	-	-
10-310-612	Reimburse - Other	-	-	-	-	-	-
10-310-920	Developer Contributions	111,076	86,510	-	-	-	-
10-310-922	Other Revenue	-	-	5,815	-	-	-
* TOTAL	Operating Revenues	656,076	86,510	5,815	-	44,500	-
	Non-Operating Revenue						
10-320-108	Interest Income	15,748	3,035	785	1,000	192	200
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	785	1,000	192	200
*** TOTAL	Capital Projects Fund Revenue	2,703,374	89,545	6,600	1,000	44,692	200

Difference from Budget 11-12 to Proposed 12-13:	\$	(800)	-80.00%
Difference from Budget 11-12 to Estimated Actual 11-12:	\$	43,692	4369.20%
Difference from Estimated Actual 11-12 to Proposed 12-13:	\$	(44,492)	-99.55%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 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	46,586	107,946
11-310-102	Transfer from Water Fund	-	64,214	51,118	50,158	50,158	50,798
11-310-109	Transfer from Capital Fund	-	-	108,626	60,000	60,000	-
11-310-110	Transfer from CIP Fund	-	-	-	-	-	-
11-320-108	Interest Income	-	133,236	159	-	-	-
* TOTAL	Non-Operating Revenue	-	197,450	159,903	156,744	156,744	158,744
*** TOTAL	2008 Bond Fund	-	197,450	159,903	156,744	156,744	158,744

Difference from Budget 11-12 to Proposed 12-13:	\$	2,000	1.28%
Difference from Budget 11-12 to Estimated Actual 11-12:	\$	-	0.00%
Difference from Estimated Actual 11-12 to Proposed 12-13:	\$	2,000	1.28%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 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	3,165,000	-
14-320-108	Interest Income	-	-	-	9,495	-	791
* TOTAL	Non-Operating Revenue	-	-	-	3,174,495	3,165,000	791
*** TOTAL	Land Acquisition, Facility Expansion & F	-	-	-	3,174,495	3,165,000	791
	Difference from Budget 11-12 to Proposed 12-13:					\$ (3,173,704)	-99.98%
	Difference from Budget 11-12 to Estimated Actual 11-12:					\$ (9,495)	-0.30%
	Difference from Estimated Actual 11-12 to Proposed 12-13:					\$ (3,164,209)	-99.98%

EXPENDITURE SUMMARY



THE VILLAGE OF
WILLOWBROOK

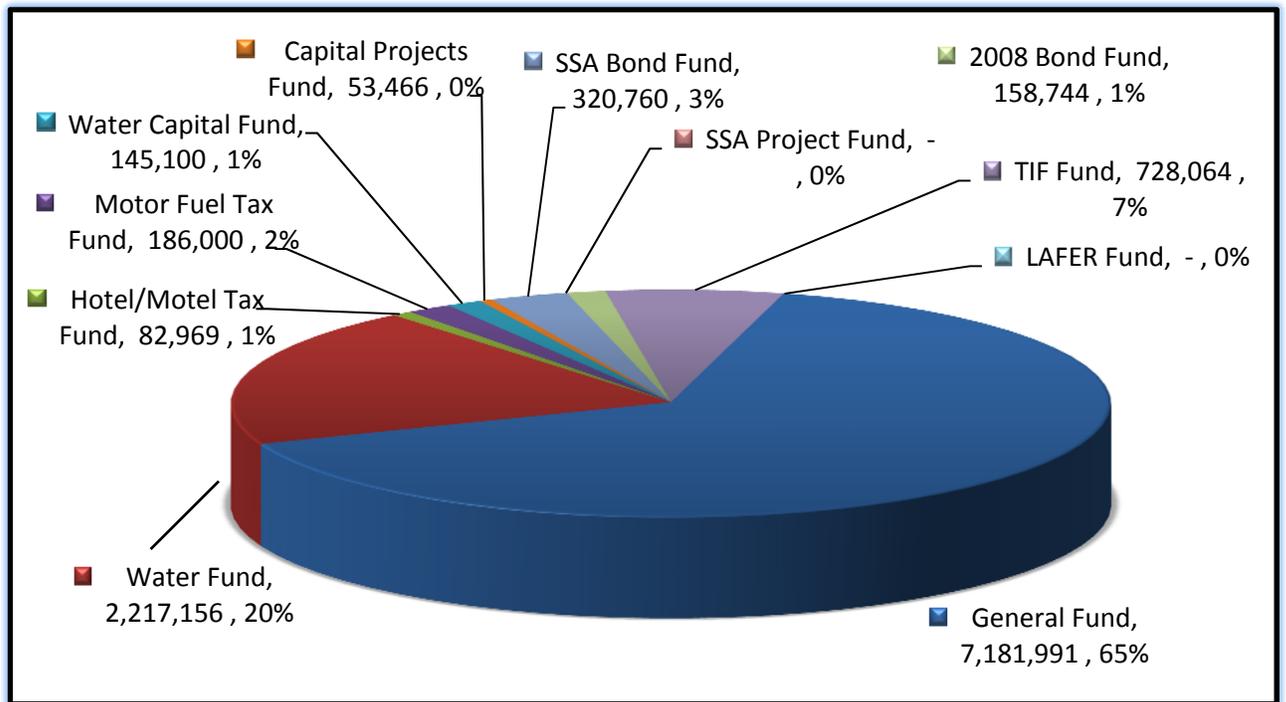
EXPENDITURES BY FUND

Included in this budget document are the Village’s General Corporate Fund, Water Fund, Hotel/Motel Tax Fund, Motor Fuel Tax Fund, Special Tax Allocation (TIF) 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 three fiscal years prior to that.

Total Village Expenditures – All Funds – \$11,074,250



General Corporate 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 – \$39,013

The Village Board & Clerk budget realized a .05% increase. 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 – \$23,275

The Board of Police Commissioner's budget includes a .11% increase. See the Police Commissioner's tab for line item detail.

Administration Department – \$1,038,095

Exclusive of transfers, the Administration Department budget realized a 2.71% decrease compared to the FY 2011-12 budget. Salary and benefit increases were offset by moving the annual SLEP pension contribution for a retired police chief to the police department. The FY 11-12 budgeted \$3,165,000 transfer to establish the Land Acquisition, Facility Expansion and Renovation Fund was not repeated. The annual budgeted transfer to the 2008 Bond Fund for principal and interest payments on the 2008 GO ARS bonds was \$107,946 in FY 12-13.

See the Administration Department tab for line item detail.

Planning and Economic Development – \$128,168

The Planning budget realized a 9.45% or \$13,000 decrease due to a decrease in use of outside consultants. See the Planning & Economic tab for line item detail.

Parks and Recreation – \$333,649

The Parks and Recreation Department budget realized a 6.09% or \$19,000 increase compared to the FY 2011-12 budget.

- A master park plan is included in the budget, which is a critical component to grant applications to obtain state/federal funding for future capital improvements.
- Current capital improvements include replacement of six ball field dugout canopies.

See the Parks and Recreation tab for line item detail.

Finance Department – \$298,462

An increase of about 10.24% or \$27,700 is expected compared to the FY 2011-12 budget due to an increase in usage of outsourced computer consulting for the Village, which is all captured in this department. In addition, financial software updates are expected.

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 – \$4,161,940

The Police Department budget realized a 6.0% decrease or \$268,000 compared to the FY 2011-12 budget. Highlights are as follows:

- Four commander positions retired and will not be replaced, and related benefits will be reduced.
- Police pension costs increased about \$76,500.
- The SLEP pension (\$45,680) previously reported in the Administrative Department is now reported here.
- Fuel costs are expected to increase.
- One new squad car is budgeted for FY 2012-13.
- Dispatching costs decreased \$36,700 as they are based on number of officers.

See the Police Department tab for line item detail.

Public Works – \$814,173

The Public Works Department budget realized a 4.7% or \$36,000 increase compared to the FY 2011-12 budget. Highlights are as follows:

- Personnel costs were increased as the combined Village Administrator/Municipal Services Director position is partially budgeted here (25%).
- Tree maintenance costs are expected to be lower than previously budgeted.
- Rock salt was increased \$11,140 due to rising salt costs.
- \$28,000 is budgeted for the replacement of Village entry signage throughout the Village.
- \$9,735 is budgeted for a handheld GPS device that is expected to be useful to other departments as well.

See the Public Works tab for line item detail.

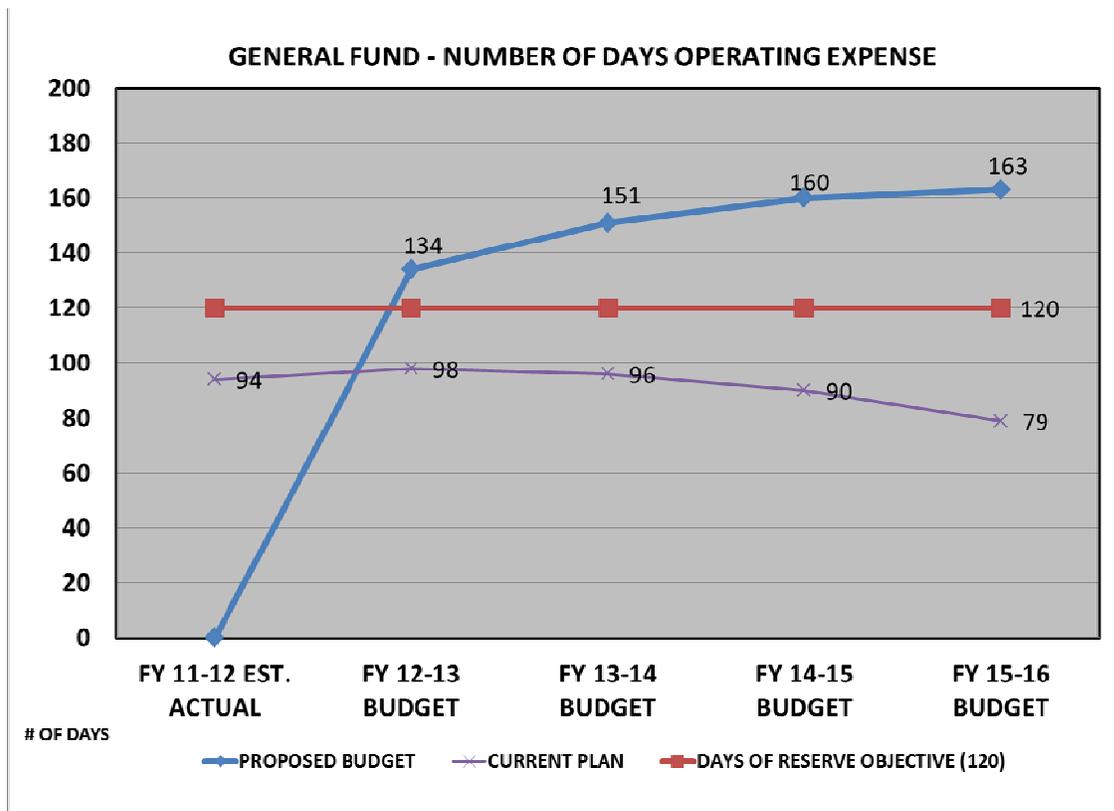
Building & Zoning – \$237,270

The Building & Zoning Department budget realized a 3% increase compared to the FY 2011-12 budget. 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’s fund balance is estimated to be \$1,885,380 at April 30, 2012 and \$2,556,173 at April 30, 2013. As noted throughout the budget document, 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 April 30, 2012 is 94 days. The projected number of days operating expenditures of fund balance at April 30, 2013 is 134 days. The improved financial position of the General Fund is a result of staff reductions and other expenditure reductions. The Village cannot continue on this trend and the Village’s long range year plan indicates deficit spending within about seven years. 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's budget is about 15% greater than the prior year due to the 30% increase in water purchase costs from the DuPage Water Commission.

A prior debt issue was paid off in FY 2010-11. In lieu of issuing debt for the next time the water towers must be painted, the Village is accumulating resources and annually transferring funds over to the Water Capital Improvement Fund for the several years to fund the painting of Village water towers in about seven 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 \$540,127 at April 30, 2012 and \$675,259 at April 30, 2013.

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 2012-13 Hotel/Motel tax fund budget was increased by 31% or \$19,700 to account for a planned drawdown of fund balance to fund a previously deferred marketing campaign.

Fund Balance

The fund balance is projected to be \$7,500 at April 30, 2013.

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

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 \$186,000 will be used for crack filling and patching for various roads throughout the Village.

Fund Balance

The fund balance is projected to be \$302,569 at April 30, 2013.

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

Special Tax Allocation (TIF) Fund

The Special Tax Allocation (TIF) Fund was created to account for public improvements in the Town Center development. Funds to cover the cost of the redevelopment will come directly from an ad valorem tax levied on the property owners of the development.

- Expenditures include debt service of \$375,115.
- A transfer of \$304,292 to the Special Service Area Fund is also budgeted as the taxing districts are overlapping.

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 \$320,760.

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 seven 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

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. In addition, the Capital Projects Fund is 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 Water Capital Improvements Fund to reimburse the fund for prior project costs.

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 is projected to be \$131,205 at April 30, 2013.

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. Future funding will come from transfers from the General Fund and Water Fund.

Land Acquisition, Facility Expansion and Renovation Fund

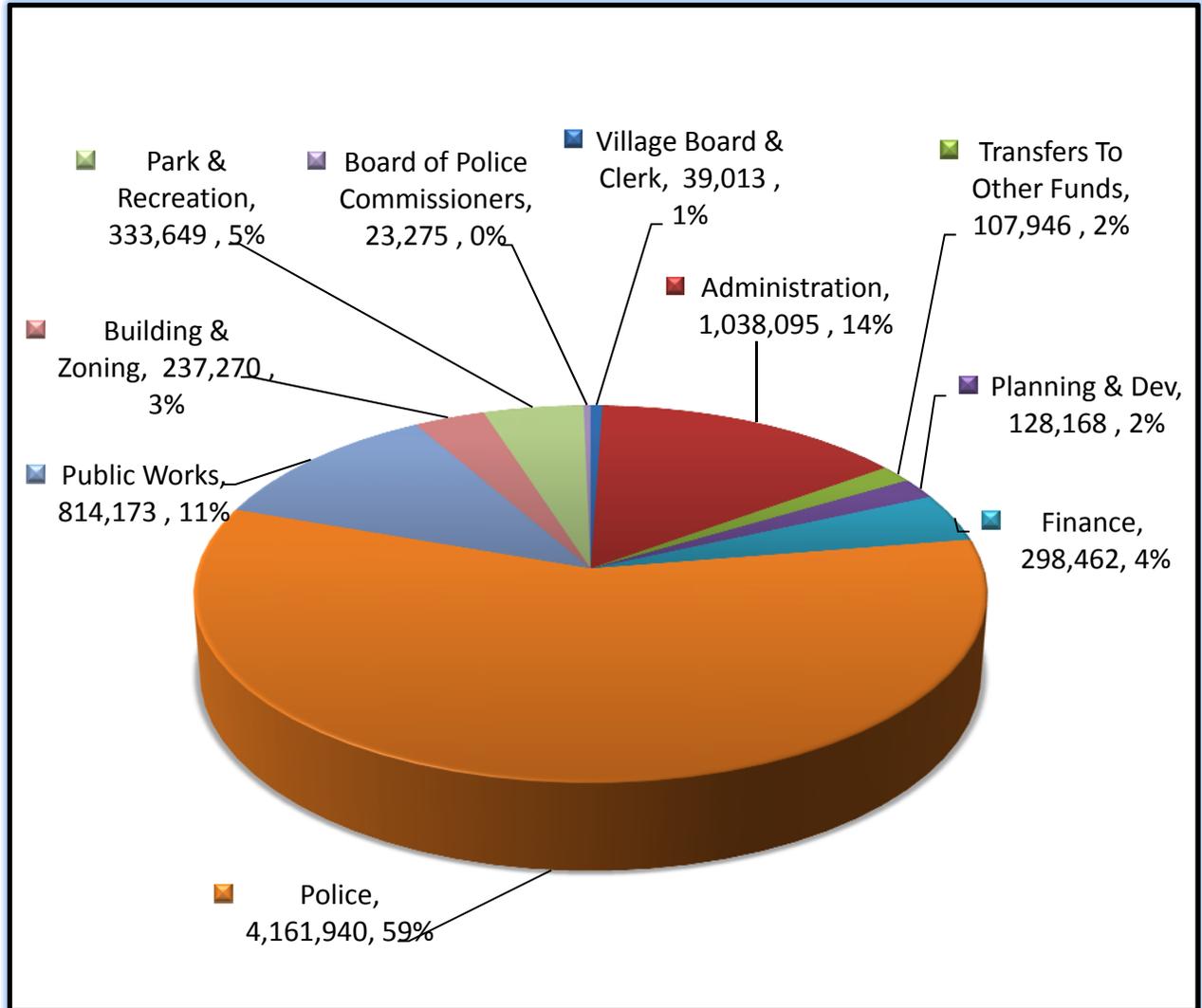
The Village's second capital projects fund is the Land Acquisition, Facility Expansion and Renovation Fund. This fund was created in FY 11-12 via a transfer of funds from the General Fund. As there are no immediate plans to use these funds, this fund has no budgeted expenditures in FY 2012-13.

GENERAL FUND



THE VILLAGE OF
WILLOWBROOK

GENERAL FUND EXPENDITURE SUMMARY
\$7,181,991



**Village of Willowbrook
Expenditure Summary by Department - General Fund**

	<u>FY 11-12 Budget</u>	<u>FY 12-13 Budget</u>	<u>% Change</u>	<u>\$ Change</u>
Revenues:				
General Fund - All	\$ 7,735,231	\$ 7,852,784	1.52%	\$ 117,553
<u>Expenditures by Department:</u>				
Village Board & Clerk	\$ 38,995	\$ 39,013	0.05%	\$ 18
Board of Police Commissioners	23,250	23,275	0.11%	25
Administration	1,067,031	1,038,095	-2.71%	(28,936)
Planning & Econ. Development	141,550	128,168	-9.45%	(13,382)
Parks & Recreation	314,483	333,649	6.09%	19,166
Finance	270,747	298,462	10.24%	27,715
Police	4,430,057	4,161,940	-6.05%	(268,117)
Public Works	777,940	814,173	4.66%	36,233
Building & Zoning	230,227	237,270	3.06%	7,043
Fund Transfers * #	46,586	107,946	131.71%	61,360
Total All Departments	<u>\$ 7,340,866</u>	<u>\$ 7,181,991</u>		<u>\$ (158,875)</u>
Revenues less Expenditures (i.e. Budget Surplus)		\$ 670,793		

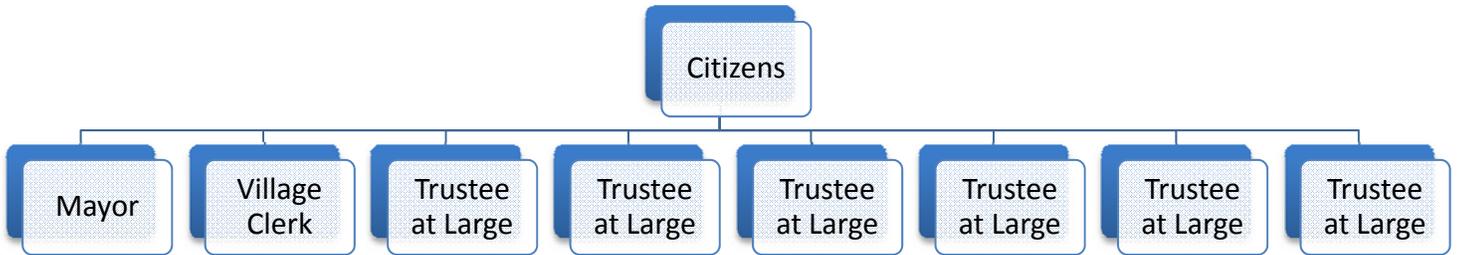
*excludes \$3,165,000 LAFER transfer in FY 11-12

included in Administration Department in departmental section

**FINANCIAL SUMMARY - FY 2012-13
GENERAL FUND
5 YEAR FORECAST**

	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 EST. ACTUAL	Year 1 FY 12-13 BUDGET PROPOSED	Year 2		Year 3		Year 4		Year 5	
							FY 13-14 BUDGET PROPOSED	FY 14-15 BUDGET PROPOSED	FY 15-16 BUDGET PROPOSED	FY 16-17 BUDGET PROPOSED				
FUND BALANCE	\$ 3,408,820	\$ 3,608,905	\$ 3,827,539	\$ 4,106,795	\$ 4,106,795	\$ 1,885,380	\$ 2,556,173	\$ 2,960,684	\$ 3,240,916	\$ 3,407,798				
REVENUES-BASE	7,564,718	7,469,890	8,167,347	7,735,231	7,965,593	7,852,784	7,873,603	7,969,680	8,061,863	8,152,572				
% REVENUE INCREASE	4.71%	-1.25%	9.34%	-5.29%	-2.47%	-1.42%	0.27%	1.22%	1.16%	1.13%				
OPERATING EXPENSES-BASE	6,943,457	7,094,838	7,109,366	7,169,443	6,888,167	6,947,616	7,156,060	7,380,964	7,628,290	7,533,630				
CAPITAL EXPENSES-BASE	376,176	156,418	131,548	124,837	87,255	126,429	203,854	201,754	159,008	214,039				
TRANSFERS TO OTHER FUNDS	45,000	-	-	3,211,586	3,211,586	107,946	109,178	106,730	107,683	105,098				
TOTAL EXPENSE	7,364,633	7,251,256	7,240,914	10,505,866	10,187,008	7,181,991	7,469,092	7,689,448	7,894,981	7,852,767				
%EXPENSE INCREASE	4.64%	-1.54%	-0.14%	45.09%	40.69%	-29.50%	4.00%	2.95%	2.67%	-0.53%				
NET SURPLUS (DEFICIT)	200,085	218,634	926,433	(2,770,635)	(2,221,415)	670,793	404,511	280,232	166,882	299,805				
FUND BALANCE	3,608,905	3,827,539	4,753,972	1,336,160	1,885,380	2,556,173	2,960,684	3,240,916	3,407,798	3,707,603				
DAYS OPERATING EXP - PROPOSED PLAN	n/a	n/a	n/a	n/a	n/a	134	151	160	163	180				
DAYS OPERATING EXP - CURRENT PLAN	n/a	n/a	n/a	101	94	98	96	90	79	77				
RESERVE OBJECTIVE	120	120	120	120	120	120	120	120	120	120				

Village of Willowbrook
Village Board & Clerk
Organizational Chart



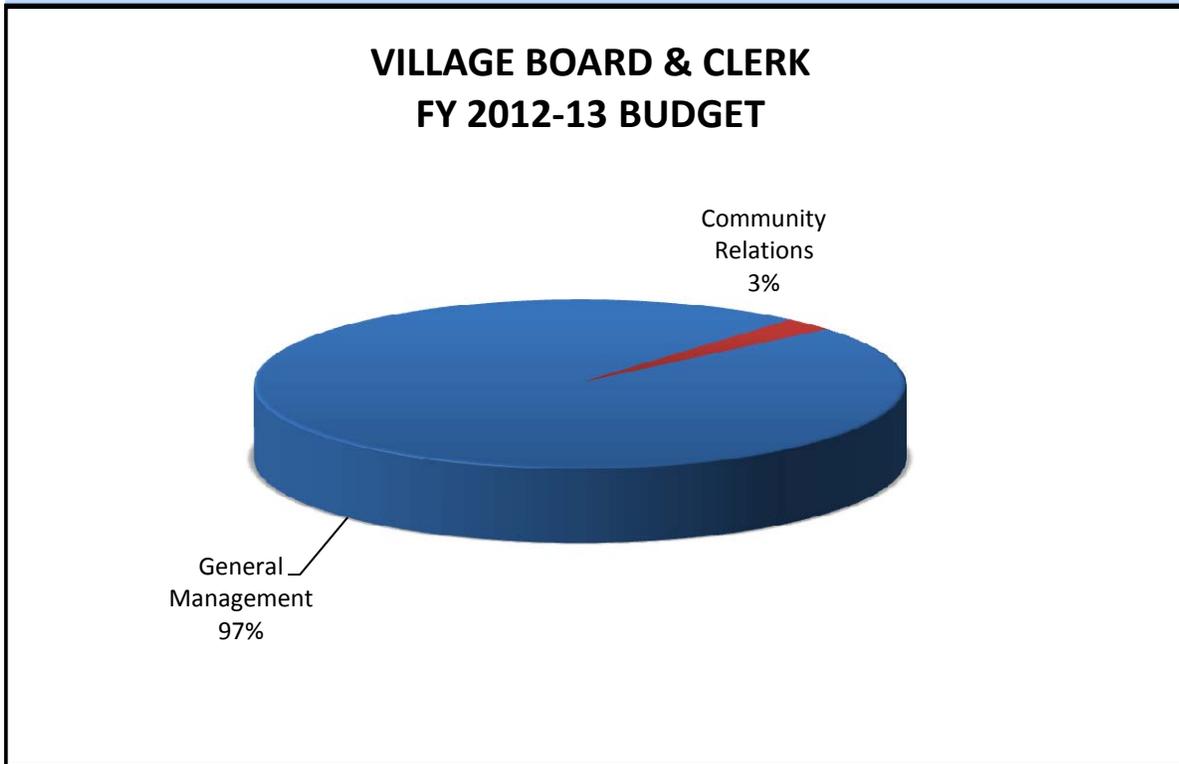
The Village Board establishes policies and procedures for the Village and is responsible for all legislative matters of the Village. The Mayor serves as the chairperson at Board meetings and appoints various Committee Members. The six member Board of Trustees are elected at large on a staggered four-year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

**Village Board and Clerk Budget
Fiscal Year 2012-13**

<u>Program</u>	<u>Description</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Budget</u>
410	General Management	\$ 37,995	\$ 38,013
420	Community Relations	1,000	1,000
425	Capital Improvements	-	-
430	Contingencies	-	-
	Total	<u>\$ 38,995</u>	<u>\$ 39,013</u>

Percent Difference

0.05%

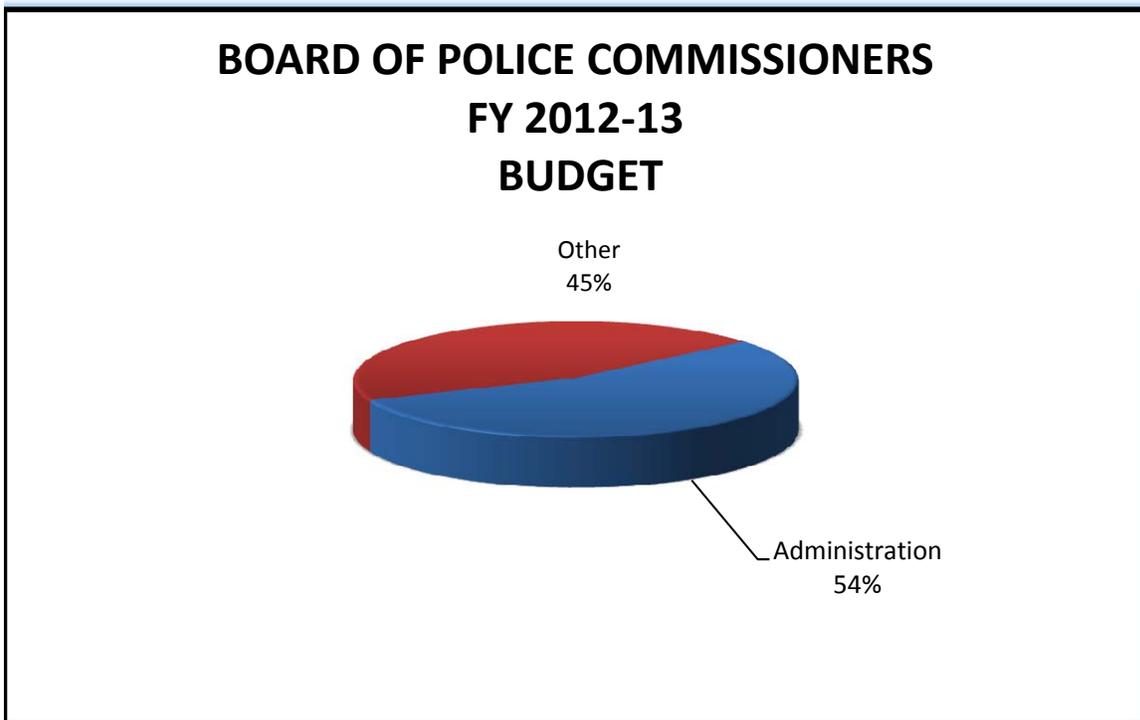


**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 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	18,850	22,900	17,200	22,900	
01-05-410-125	Salary - Village Clerk	4,200	4,200	3,450	4,350	3,250	4,350	
01-05-410-147	Employee Benefit - Medicare	360	368	323	400	289	400	
01-05-410-161	Social Security FICA	1,541	1,575	1,380	1,700	1,214	1,700	
* TOTAL	Personnel Services	26,751	27,293	24,003	29,350	21,953	29,350	
Supplies & Materials								
01-05-410-201	Phone - Telephones	-	424	543	500	459	500	
01-05-410-301	Office Supplies	317	515	1,074	1,400	407	1,400	
01-05-410-302	Printing & Publish	-	-	27	50	-	50	
01-05-410-303	Gas-Oil-Wash-Mileage	167	23	34	100	48	118	
01-05-410-304	Schools-Conference Travel	4,709	2,789	2,988	4,120	2,055	4,120	
01-05-410-305	Strategic Planning	-	-	2,993	-	-	-	
01-05-410-307	Fees Dues Subscriptions	1,439	471	621	2,475	1,240	2,475	
01-05-410-311	Postage & Meter Rent	-	-	-	-	-	-	
01-05-410-315	Copy Service	-	-	-	-	-	-	
* TOTAL	Supplies & Materials	6,632	4,222	8,280	8,645	4,209	8,663	
** TOTAL	Village Board & Clerk-General Managen	33,383	31,515	32,283	37,995	26,162	38,013	
Village Board & Clerk-Community Relations								
Supplies & Materials								
01-05-420-365	Public Relations	731	1,318	640	1,000	-	1,000	
01-05-420-367	Appreciation Dinners	2,050	-	-	-	-	-	
01-05-420-368	Village Anniversary Celebration	-	13,705	8,580	-	355	-	
* TOTAL	Supplies & Materials	2,781	15,023	9,220	1,000	355	1,000	
** TOTAL	Village Board & Clerk-Community Relat	2,781	15,023	9,220	1,000	355	1,000	
Village Board & Clerk-Capital Improvements								
Capital Expenditures								
01-05-425-611	Furniture & Office Equipment	-	-	-	-	-	-	
01-05-425-641	E D P Equipment	5,132	-	-	-	-	-	
* TOTAL	Capital Expenditures	5,132	-	-	-	-	-	
** TOTAL	Village Board & Clerk-Capital Improver	5,132	-	-	-	-	-	
Village Board & Clerk Contingencies								
01-05-430-799	Contingencies	-	-	-	-	-	-	
* TOTAL	Contingencies	-	-	-	-	-	-	
** TOTAL	Village Board & Clerk Contingencies	-	-	-	-	-	-	
*** TOTAL	Total-Village Board & Clerk	41,296	46,538	41,503	38,995	26,517	39,013	
Difference from Budget 11-12 to Proposed 12-13:						\$	18.00	0.05%
Difference from Budget 11-12 to Estimated Actual 11-12:						\$	(12,478.00)	-32.0%
Difference from Estimated Actual 11-12 to Proposed 12-13:						\$	12,496.00	47.1%

**Board of Police Commissioners Budget
Fiscal Year 2012-13**

<u>Program</u>	<u>Description</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Budget</u>
435	Administration	\$ 12,750	\$ 12,775
440	Other	10,500	10,500
445	Contingencies	-	-
	Total	\$ 23,250	\$ 23,275
	Percent Difference		0.11%

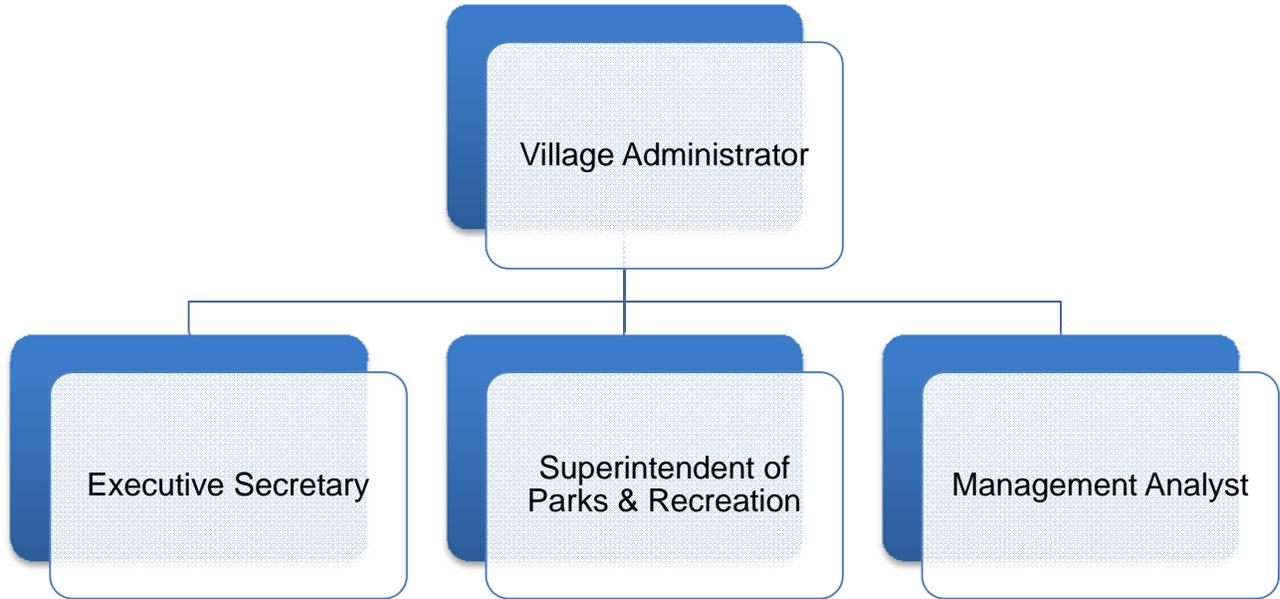


**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
	Board of Police Commissioners-Adm						
	Contractual Services						
01-07-435-104	Part Time - Clerical	-	-	-	500	500	500
01-07-435-239	Fees - Village Attorney	10,348	776	182	10,000	10,000	10,000
* TOTAL	Contractual Services	10,348	776	182	10,500	10,500	10,500
	Supplies & Materials						
01-07-435-301	Office Supplies	193	-	262	100	100	100
01-07-435-302	Printing & Publishing	690	-	761	1,000	1,000	1,000
01-07-435-304	Schools Conference Travel	33	-	1,500	300	300	300
01-07-435-307	Fees Dues Subscriptions	-	375	375	350	375	375
01-07-435-311	Postage & Meter Rent	45	-	252	500	500	500
* TOTAL	Supplies & Materials	961	375	3,150	2,250	2,275	2,275
** TOTAL	Board of Police Commissioners-Adm	11,309	1,151	3,332	12,750	12,775	12,775
	Other Expenditures						
01-07-440-541	Exams - Physical Agility	-	-	-	-	-	-
01-07-440-542	Exams - Written	4,160	-	8,972	8,000	8,000	8,000
01-07-440-543	Exams - Physical	367	-	-	500	500	500
01-07-440-544	Exams-Psychological	3,265	-	-	1,000	1,000	1,000
01-07-440-545	Exams - Polygraph	850	-	-	1,000	1,000	1,000
* TOTAL	Other Expenditures	8,642	-	8,972	10,500	10,500	10,500
** TOTAL	Other Expenditures	8,642	-	8,972	10,500	10,500	10,500
	BOPC - Contingencies						
	Contingencies						
01-07-445-799	Contingencies	-	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-	-
** TOTAL	BOPC - Contingencies	-	-	-	-	-	-
*** TOTAL	Total Board of Police Commission	19,951	1,151	12,304	23,250	23,275	23,275

Difference from Budget 11-12 to Proposed 12-13:	\$ 25	0.11%
Difference from Budget 11-12 to Estimated Actual 11-12:	\$ 25	0.11%
Difference from Estimated Actual 11-12 to Proposed 12-13:	\$ -	0.00%

Village of Willowbrook
Administration
Organizational Chart



The Village Administrator provides overall direction and administration of policies and procedures established by the Mayor 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 2012-13 Goals and Objectives

1. Support and advance the initiatives of the Village Mayor and Board of Trustees
 - Provide direction to the Village Board to further explore cost savings measures, such as outsourcing.
 - Participate in professional organizations and related initiatives as time permits.
 - Pursue Village legislative initiatives through membership in DuPage Mayors and Managers Conference Legislative Action Program (LAP) and representation at the state capital in Springfield.
 - Complete revision of Employee Job Descriptions and Employee Performance Evaluation Forms through the use of an HR consultant.
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 the annual Community Needs Survey to continue to engage the community and receive feedback on the level of service provided.
3. Continue to discuss with the Village Board options in achieving a long-term financial plan towards financial stability.
4. Capital Improvement Projects:
 - Replace deteriorated canopy soffits on the Village Hall building
 - Replace cabinet and countertops throughout the Village Hall
 - Replace the worn-out window treatments in the Village Hall Council Chambers

ADMINISTRATION DEPARTMENT

Fiscal Year 2011-2012 Goals and Accomplishments

1. Supported and advanced the initiatives of the Village Board of Trustees:
 - Provided research and direction in the implementation of various staffing reductions to obtain significant cost savings, including the evaluation of outsourcing opportunities and the redistribution of duties among existing employees.
 - Select staff and elected officials actively participated in various professional organizations (e.g., DMMC, IML, and the Metropolitan Mayors Caucus).
 - Pursued Village legislative initiatives to oppose unfunded state mandates through participation in lobbying efforts and involvement with the DuPage Mayors and Managers Conference Legislative Action Program.
 - The continued use of an HR Consultant has proved to be a benefit in the handling of various personnel issues in a timely manner.
 - Adopted a revised Employee Personnel Manual to continue to improve and enhance personnel functions. Work on updating employee job descriptions and the performance evaluation form continues.

2. Identified and presented opportunities to enhance the quality of life in the community
 - Attended quarterly meetings of the DuPage County District 3 Group in order to maintain a working network with local officials and business leaders to increase efficient use of community resources.
 - The 2011 Community Needs Survey was sent out to 1,000 random residential locations in July with responses to be received by September. The results of the survey were shared with the Village Board during the FY12/13 Budget Workshop.
 - The Village remained active in the local Chamber of Commerce with the Chief of Police joining the organization as a new Board member.
 - The Town Center Development is now in its final completion stage. The Village recently received an application for a new restaurant which will occupy the last remaining outlot parcel. After construction, the development will be 100% occupied.

3. Continued discussions with the Village Board to identify a long-term financial plan and provide direction for the Village of Willowbrook
 - Current community leaders (i.e., elected officials) are hesitant to seek new revenues sources at this time given the state of the economy. Although discussions continue, their current approach to the matter is to reduce personnel

expenses and seek grant revenue to reduce operational expenses.

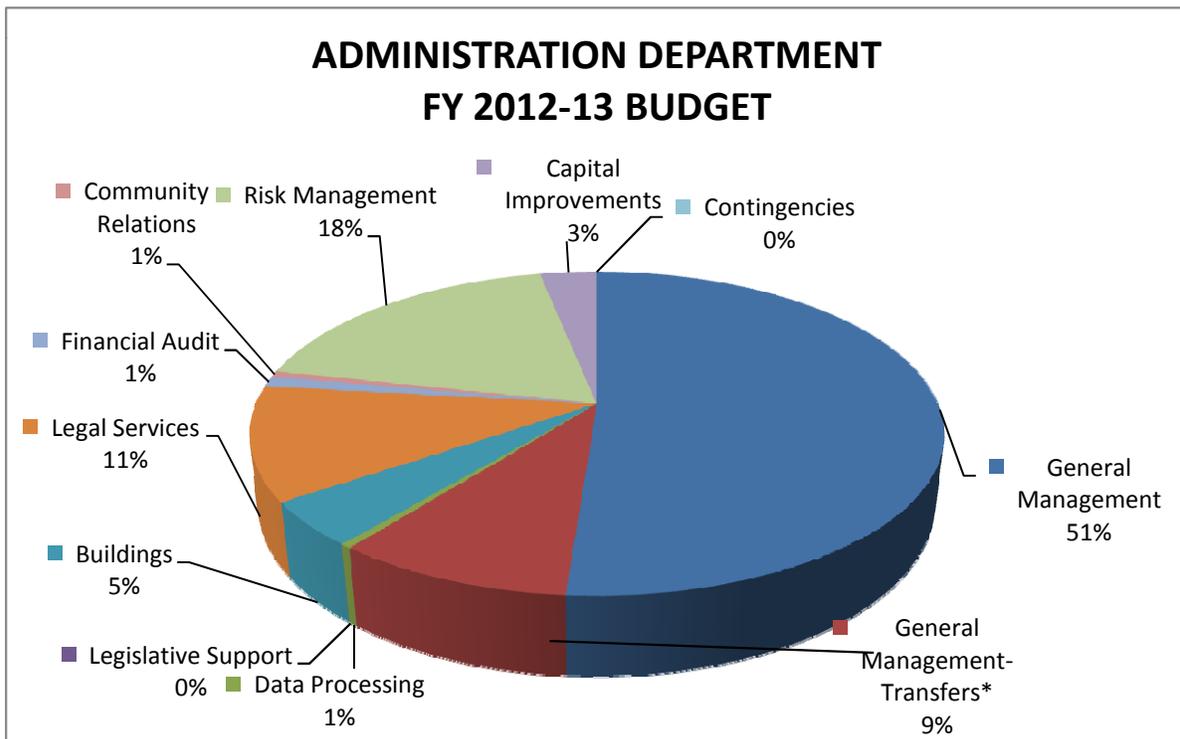
- The Village Board remains very involved to ensure that resources are allocated in the most efficient manner.
- As part of the FY12/13 Budget preparation, both a five and fifteen year long-range plan and financial models were generated to assist in planning possible future revenue enhancements.

**Administration Department Budget
Fiscal Year 2012-13**

<u>Program</u>	<u>Description</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Budget</u>
455	General Management	\$ 567,079	\$ 586,201
455	General Management-Transfers*	3,211,586	107,946
460	Data Processing	5,650	5,000
461	Legislative Support	-	-
466	Buildings	51,020	51,020
470	Legal Services	162,333	130,000
471	Financial Audit	11,750	11,750
475	Community Relations	5,310	6,810
480	Risk Management	216,325	211,209
485	Capital Improvements	47,564	36,105
490	Contingencies	-	-
Total		\$ 4,278,617	\$ 1,146,041

* Includes transfers to other funds

Percent Difference	-73.21%
Percent Difference (excluding LAFER transfer)	0.76%



**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
	Administration-General Management						
	Personnel Services						
01-10-455-101	Salaries	133,423	97,258	-	58,939	66,312	70,000
01-10-455-102	Overtime	3,077	(109)	3,661	5,000	5,000	5,000
01-10-455-104	Part Time - Clerical	4,779	2,162	-	-	-	-
01-10-455-106	Management Analyst	13,467	14,352	20,307	48,492	48,492	51,193
01-10-455-126	Salaries - Clerical	67,409	65,896	107,896	64,574	64,574	65,865
01-10-455-131	Personal Recruitment	-	-	2,135	-	-	-
01-10-455-141	Employee Benefit - Medical Insurance	33,440	34,431	33,257	27,252	40,752	25,110
01-10-455-144	Employee Benefit - Unemployment Insur	279	169	397	325	325	325
01-10-455-147	Employee Benefit - Medicare	3,684	3,191	2,301	2,567	3,029	2,785
01-10-455-151	I M R F	31,290	26,549	22,436	28,433	32,111	35,049
01-10-455-155	SLEP Pension (moved to Police)	20,965	21,260	60,362	31,528	31,528	-
01-10-455-161	Social Security FICA	12,807	10,084	8,955	10,974	11,431	11,908
* TOTAL	Personnel Services	324,620	275,243	261,707	278,084	303,554	267,235
	Contractual Services						
01-10-455-201	Phone - Telephones	15,263	12,253	13,512	13,900	13,900	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	3,274	3,000	5,511	3,000
01-10-455-267	Document Storage	-	-	-	-	-	-
* TOTAL	Contractual Services	42,853	20,295	16,786	16,900	19,411	16,900
	Supplies & Materials						
01-10-455-301	Office Supplies	11,061	11,708	9,667	10,900	12,013	10,900
01-10-455-302	Printing & Publish	1,144	2,010	610	1,650	1,650	1,650
01-10-455-303	Gas-Oil-Wash-Mileage	3,079	524	1,330	2,340	2,340	2,761
01-10-455-304	Schools-Conference Travel	4,377	1,571	1,654	2,040	2,040	2,040
01-10-455-305	Strategic Organizational Planning	-	-	-	-	-	-
01-10-455-307	Fees Dues Subscriptions	13,591	16,518	14,454	15,010	15,010	15,010
01-10-455-311	Postage & Meter Rent	4,294	3,746	3,261	4,455	4,455	4,455
01-10-455-315	Copy Service	2,325	3,309	3,530	3,200	3,200	3,200
01-10-455-355	Commissary Provision	634	656	1,274	1,000	1,490	1,000
* TOTAL	Supplies & Materials	40,505	40,042	35,780	40,595	42,198	41,016
	Equipment-Office						
01-10-455-409	Maintenance - Vehicles	1,230	89	80	500	500	500
01-10-455-410	Maintenance - Vehicles Engines	6,194	5,162	-	-	-	-
01-10-455-411	Maintenance - Equipment	413	-	1,014	1,000	1,000	1,000
* TOTAL	Equipment-Office	7,837	5,251	1,094	1,500	1,500	1,500
	Other Expenditures						
01-10-455-505	Cash - Over Or Short	73	7	78	-	(1)	-
01-10-455-506	Transfer to 2008 Bond Fund - DS	-	-	-	46,586	46,586	107,946
01-10-455-507	Transfer to Land Acq. Facility Exp & Rei	-	-	-	3,165,000	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	265,977	230,000	256,453	259,550
* TOTAL	Other Expenditures	322,024	190,997	266,055	3,441,586	3,468,038	367,496
** TOTAL	Administration-General Management	737,839	531,828	581,422	3,778,665	3,834,701	694,147
	Administration-Data Processing						
	Contractual Services						
01-10-460-212	E.D.P. Software	1,632	1,774	1,998	1,450	1,500	800
01-10-460-213	GIS	-	-	-	-	-	-
01-10-460-263	Maintenance - Office Machines	-	-	-	250	-	250
* TOTAL	Contractual Services	1,632	1,774	1,998	1,700	1,500	1,050
	Supplies & Materials						
01-10-460-305	Personnel Training	-	-	250	250	-	250
01-10-460-306	Consulting Services	-	20,000	3,206	3,200	2,846	3,200
01-10-460-331	Operating Supplies	137	176	358	500	500	500
* TOTAL	Supplies & Materials	137	20,176	3,814	3,950	3,346	3,950
** TOTAL	Administration-Data Processing	1,769	21,950	5,812	5,650	4,846	5,000

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

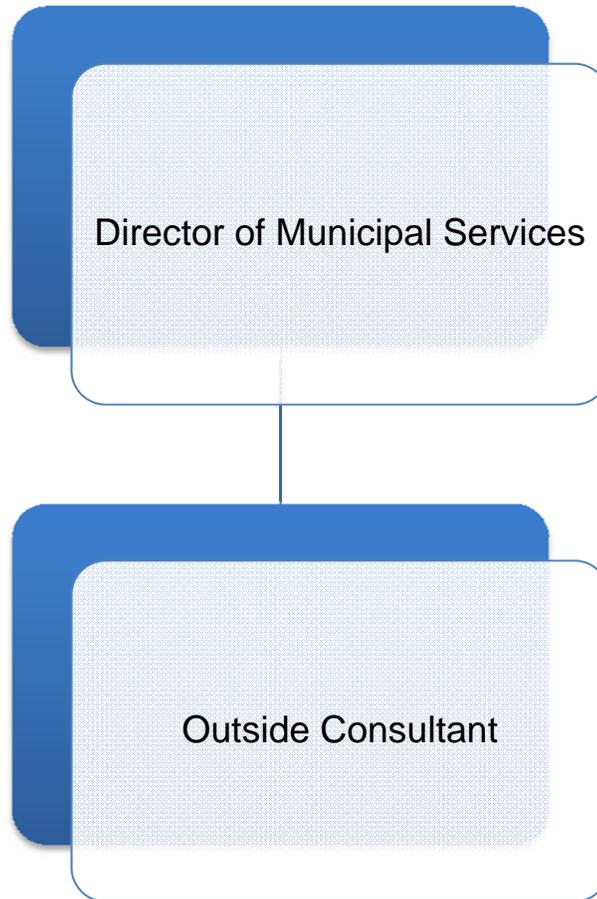
ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
	Administration-Legislative Support						
	Personnel Services						
01-10-461-116	Salary - President & Board Of Trustees	(100)	-	-	-	-	-
01-10-461-122	Salary - 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	41,356	35,620	35,632	35,620
01-10-466-235	Nicor Gas	5,722	5,264	4,771	3,500	3,500	3,500
01-10-466-293	Landscape - Village Hall	5,775	1,870	3,003	4,000	4,083	4,000
* TOTAL	Contractual Services	51,923	43,142	49,130	43,120	43,215	43,120
	Supplies & Materials						
01-10-466-351	Building Maintenance Supplies	8,397	10,510	7,713	7,600	7,600	7,600
01-10-466-385	Sanitary User Charge	319	322	335	300	300	300
* TOTAL	Supplies & Materials	8,716	10,832	8,048	7,900	7,900	7,900
** TOTAL	Administration-Buildings	60,639	53,974	57,178	51,020	51,115	51,020
	Administration-Legal Services						
	Contractual Services						
01-10-470-239	Fees - Village Attorney	95,330	90,766	84,938	100,000	130,442	100,000
01-10-470-241	Fees - Special Attorney	-	-	6,692	2,333	1,355	5,000
01-10-470-242	Fees - Labor Counsel	7,845	43,981	20,409	60,000	41,632	25,000
* TOTAL	Contractual Services	103,175	134,747	112,039	162,333	173,429	130,000
** TOTAL	Administration-Legal Services	103,175	134,747	112,039	162,333	173,429	130,000
	Administration-Financial Audit						
	Contractual Services						
01-10-471-251	Audit Services	-	-	-	-	-	-
01-10-471-252	Financial Services	-	-	-	1,750	1,750	1,750
01-10-471-253	Consulting Fees	1,750	102,426	58,109	10,000	5,999	10,000
* TOTAL	Contractual Services	1,750	102,426	58,109	11,750	7,749	11,750
** TOTAL	Administration-Financial Audit	1,750	102,426	58,109	11,750	7,749	11,750
	Administration-Community Relations						
	Supplies & Materials						
01-10-475-365	Public Relations	5,758	2,494	4,155	2,810	4,756	2,810
01-10-475-366	Newsletter	8,042	6,886	-	-	45	-
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	3,000	3,000
01-10-475-372	Senior Citizen Taxi Program	500	750	750	1,000	500	1,000
01-10-475-373	Community Events	-	-	-	-	-	-
* TOTAL	Supplies & Materials	15,175	11,630	6,405	5,310	8,301	6,810
** TOTAL	Administration-Community Relations	15,175	11,630	6,405	5,310	8,301	6,810
	Administration-Risk Management						
	Contractual Services						
01-10-480-272	Insurance - IRMA	189,146	174,002	195,478	211,325	211,555	205,709
01-10-480-273	Self Insurance - Deductible	-	-	-	2,500	-	2,500
01-10-480-274	Claims Expense	-	-	-	-	-	-
01-10-480-275	Bonds - Self Insurance	-	-	-	-	-	-
01-10-480-276	Wellness	3,334	2,807	2,843	2,500	484	3,000
01-10-480-277	Reimb. Exp. - IRMA Claims	-	-	-	-	-	-
* TOTAL	Contractual Services	192,480	176,809	198,321	216,325	212,039	211,209
** TOTAL	Administration-Risk Management	192,480	176,809	198,321	216,325	212,039	211,209
	Administration-Capital Improvement						
	Capital Expenditures						
01-10-485-602	Building Improvements	17,722	10,612	1,800	22,120	9,925	31,500

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
01-10-485-611	Furniture & Office Equipment	-	-	-	25,000	21,549	500
01-10-485-625	Vehicles - New & Other	23,475	-	-	-	-	-
01-10-485-641	EDP Operating Equipment	2,167	1,690	2,590	444	134	4,105
01-10-485-651	Land Acquisition	-	-	-	-	-	-
* TOTAL	Capital Expenditures	43,364	12,302	4,390	47,564	31,608	36,105
** TOTAL	Administration-Capital Improvement	43,364	12,302	4,390	47,564	31,608	36,105
	Administration Contingencies						
01-10-490-799	Contingencies	-	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-	-
** TOTAL	Administration-Contingencies	-	-	-	-	-	-
*** TOTAL	Total-Administration	1,156,091	1,045,666	1,023,676	4,278,617	4,323,788	1,146,041

Difference from Budget 11-12 to Proposed 12-13:	\$	(3,132,576)	-73.2%
Difference from Budget 11-12 to Estimated Actual 11-12:	\$	45,171	1.1%
Difference from Estimated Actual 11-12 to Proposed 12-13:	\$	(3,177,747)	-73.5%

Village of Willowbrook
Planning & Economic Development
Organizational Chart



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 2012-13 Goals and Objectives

1. Economic Development

- Maintain Village's Business Outreach program by assisting the Mayor in contacting and meeting existing businesses to evaluate business climate and identify business needs.
- Continue to update the Willowbrook Retail Inventory as a tool to promote local retail and fill vacancies.
- Monitor retail vacancies and strive to maintain the Village-wide retail occupancy rate above 90%.
- Continue to work towards the re-development of the existing the K-Mart property located at 840 Plainfield Road.
- Continue to work with Village's Hotel/Motel Tax Committee and the DuPage Convention and Visitors Bureau (DCVB) to promote Willowbrook's hotels and retail opportunities. Consider additional promotional and advertising opportunities.

2. Land Planning and Zoning

- Complete a comprehensive update to Title 9 (Zoning) of the Village Code of Ordinances to promote sound planning and land development and an enhanced community landscape.
- Consider and process code amendments as needed to create a more efficient zoning process.
- Continue to network with local and regional planning and economic development agencies and improve land planning and economic development in Willowbrook.
- Process voluntary annexation requests within the southeast northwest part of the community (i.e., Soper Triangle area).
- Pursue land acquisitions to expand Willowbrook's park land in compliance with established policies. Consider available grants for funding of acquisition and development of such properties.
- Identify and promote possible redevelopment opportunities within the community.

FY 2011-12 Goals and Accomplishments

1. Economic Development

- The Mayor has become very involved in the Village's Business Outreach Program and routinely visits local businesses to identify business needs. An effort has also been made to recognize long-standing businesses via a Board adopted proclamation and article in the local newspaper.
- The Management Analyst position within the Administration Department is responsible for the routine updating of the Willowbrook Retail Inventory. The Inventory is updated quarterly and posted on the Village website.
- Retail vacancies were reduced from a peak of 8.55% in July 2011 to 7.7% in April 2012.
- An application for a new Chick-fil-A Restaurant was submitted by Harlem Irving Company to occupy the last remaining outlot within the Town Center Shopping Center. Once zoning approval is obtained and permits issued, the Town Center Shopping Center will be 100% occupied.
- Staff continues negotiations with Sears Holding Company on the redevelopment of the K-Mart property. Re-development of the parcel will require the installation of public improvements in order to properly handle the increased traffic volumes. Methods to fund this large expense are being considered.
- Staff continues to work very closely with the Village Hotel/Motel Tax Committee and the DuPage Convention and Visitors Bureau to promote Willowbrook's hotels and retail opportunities. Most recently, an ad promoting the Village was included in the published edition of the DuPage County Hospitality Guide in anticipation of the 2012 Ryder Cup event at Medinah.

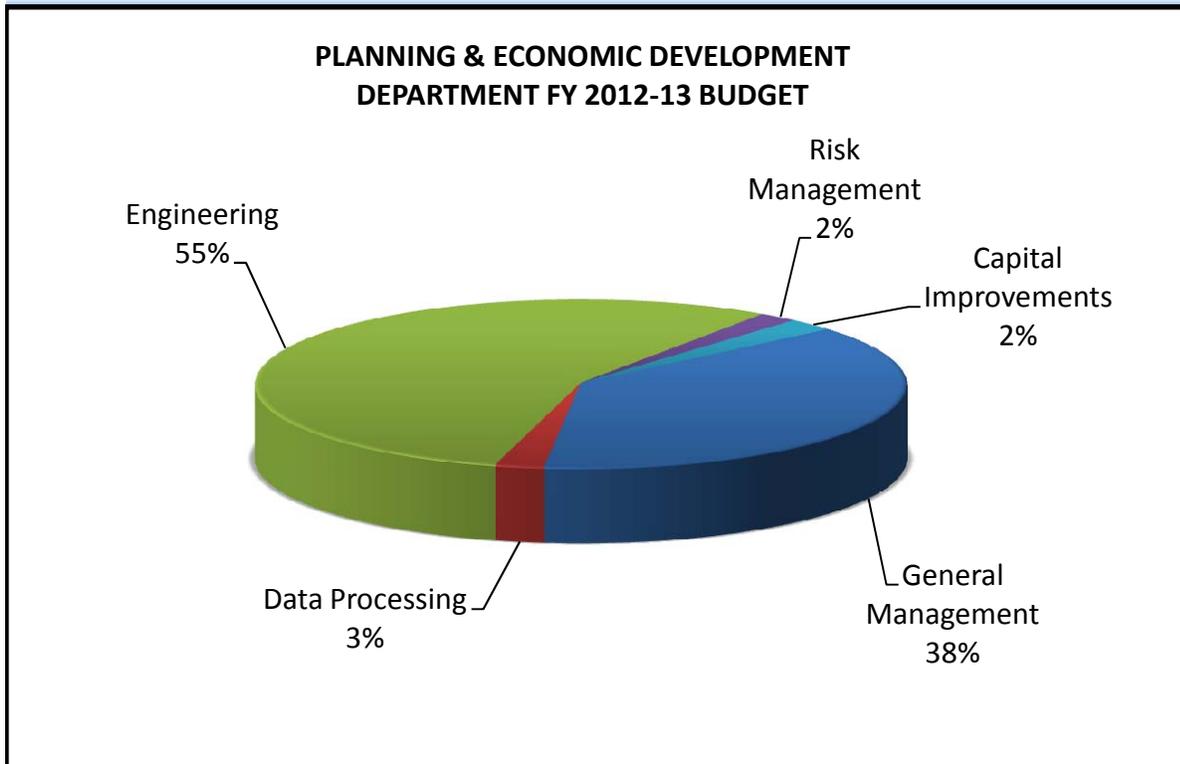
2. Land Planning and Zoning

- The Village utilizes the services of a Planning Consultant to coordinate the review and provide comments on significant zoning cases within unincorporated DuPage County. This process has resulted in improved designs aimed at minimizing impacts on local residents.
- Both staff and the Village Planning Consultant continue to work on comprehensive revisions to the Village Zoning Ordinance. As sections are revised, they are presented to the Village Plan Commission for feedback. Currently, there have been three (3) meetings in which the Plan Commission has reviewed language proposals.

- Village staff continues to work with local agencies to improve planning, remove development obstacles, and streamline the land entitlement process. Most recently, staff has met with representatives of the Flag Creek Water Reclamation District to address perceived development issues created by that organization.
- The Village continues to consider annexation of available unincorporated properties. In 2011, petitions for annexation of five (5) properties located within the Soper Triangle area were received. Staff is currently in negotiations with the property owner as part of an Annexation Agreement.
- Village staff has completed a review of our existing Boundary Agreements with neighboring towns. No revisions are needed at this time.
- The Village Board has hired an appraisal company to appraise seven (7) residential properties located west of Community Park. After appraisals are received, discussions will take place with those affected property owners to identify whether acquisition of those properties could eventually be achieved.
- Village staff continues to work with the owners of the K-Mart parcel in town towards a re-development of the site to increase tax revenues to the Village.

**Planning & Economic Development Department Budget
Fiscal Year 2012-13**

<u>Program</u>	<u>Description</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Budget</u>
510	General Management	\$ 67,484	\$ 48,589
515	Data Processing	2,500	3,100
520	Engineering	68,900	70,900
535	Risk Management	2,500	2,500
540	Capital Improvements	166	3,079
544	Contingencies	-	-
	Total	<u>\$ 141,550</u>	<u>\$ 128,168</u>
	 Percent Difference		-9.45%



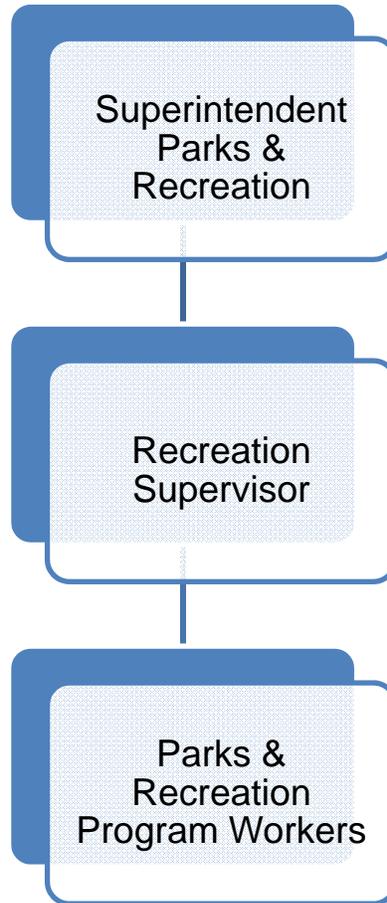
**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
	Planning & Dev-General Management						
	Personnel Services						
01-15-510-101	Salaries - Permanent Employees	63,168	61,604	(357)	-	-	-
01-15-510-102	Overtime	-	120	240	1,050	-	1,050
01-15-510-104	Part Time Clerical	-	-	-	-	-	-
01-15-510-126	Salaries - Clerical	23,205	23,796	23,705	24,297	24,297	24,783
01-15-510-141	Employee Benefits - Medical	11,744	13,007	8,928	8,516	8,516	8,856
01-15-510-144	Employee Benefits - Unemployment	114	117	105	54	54	54
01-15-510-147	Employee Benefits - Medicare	1,224	1,225	330	368	352	375
01-15-510-151	I M R F	11,131	11,771	3,755	4,072	4,072	4,714
01-15-510-161	Social Security FICA	5,233	5,238	1,410	1,572	1,506	1,602
* TOTAL	Personnel Services	115,819	116,878	38,116	39,929	38,797	41,434
	Contractual Services						
01-15-510-201	Telephones	-	-	-	-	-	-
01-15-510-231	Rental - Storage	-	-	-	-	-	-
01-15-510-232	Consultants-Design & Other	-	-	-	25,000	-	5,000
* TOTAL	Contractual Services	-	-	-	25,000	-	5,000
	Supplies & Materials						
01-15-510-301	Office Supplies	432	225	16	200	624	200
01-15-510-302	Printing & Publishing	887	2,751	1,763	1,300	1,300	1,300
01-15-510-303	Gas-Oil-Wash-Mileage	190	82	-	-	23	-
01-15-510-304	Schools Conference Travel	3,595	3,277	-	-	37	-
01-15-510-307	Fees Dues Subscriptions	901	424	314	405	405	405
01-15-510-311	Postage & Meter Rent	399	493	333	250	250	250
01-15-510-335	Camera Supplies	180	-	-	-	-	-
01-15-510-340	Plan Commission Compensation	-	-	-	400	400	-
* TOTAL	Supplies & Materials	6,584	7,252	2,426	2,555	3,039	2,155
	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	124,130	40,542	67,484	41,836	48,589
	Planning & Dev Data Processing						
	Contractual Services						
01-15-515-212	EDP Software	-	-	-	-	-	600
01-15-515-263	EDP Equipment Maintenance	-	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-	600
	Supplies & Materials						
01-15-515-305	EDP Personal Training	-	-	-	500	-	500
01-15-515-306	Consulting Services	1,886	2,000	2,425	2,000	-	2,000
* TOTAL	Supplies & Materials	1,886	2,000	2,425	2,500	-	2,500
	Equipment						
01-15-515-401	EDP Operating Equipment	-	-	-	-	-	-
* TOTAL	Operating Equipment	-	-	-	-	-	-
** TOTAL	Planning & Dev Data Processing	1,886	2,000	2,425	2,500	-	3,100
	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	1,155	3,000	3,000	3,000
01-15-520-246	Fees - Court Reporter	785	2,041	2,266	1,800	1,800	1,800
01-15-520-247	Reimb. Exp. - Engineering	-	-	1,398	-	-	-
01-15-520-254	Plan Review - Engineer	18,634	7,218	6,828	10,000	16,631	10,000
01-15-520-255	Plan Review - Structural	-	-	-	-	-	-
01-15-520-257	Plan Review - Planner	-	5,740	57,245	50,000	50,000	50,000
01-15-520-258	Plan Review - Traffic Consultant	1,451	585	10,252	4,000	6,759	6,000
* TOTAL	Contractual Services	24,508	17,220	79,144	68,900	78,290	70,900
** TOTAL	Planning & Dev Engineering	24,508	17,220	79,144	68,900	78,290	70,900
	Planning & Dev Risk Management						
	Contractual Services						

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
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	622	166	-	3,079
* TOTAL	Capital Expenditures	1,531	591	622	166	-	3,079
** TOTAL	Planning & Dev Capital Improvements	1,531	591	622	166	-	3,079
	Planning & Dev Contingencies						
	Contingencies						
01-15-544-799	Contingencies	-	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-	-
** TOTAL	Planning & Dev Contingencies	-	-	-	-	-	-
*** TOTAL	Total- Planning & Development	150,754	143,941	122,733	141,550	120,126	128,168
	Difference from Budget 11-12 to Proposed 12-13:				\$ (13,382)		-9.5%
	Difference from Budget 11-12 to Estimated Actual 11-12:				\$ (21,424)		-15.1%
	Difference from Estimated Actual 11-12 to Proposed 12-13:				\$ 8,042		6.7%

Village of Willowbrook
Parks and Recreation
Organizational Chart



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 recreation programs 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 2012-13 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 two new programs per season (winter/spring, summer and fall).
- Publicize the recreational opportunities that are available to Willowbrook residents by sending out three 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.
- Submit at least one grant proposal for a Parks and Recreation related project.
- Secure sponsorships for Parks and Recreation related events to help offset direct, operating costs.

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.
- Get resident input about Parks and Recreation Department through Village wide survey.

Fiscal Year 2011-12 Goals and Accomplishments

Goal: To optimize recreational opportunities for Village residents.

- Continue working with nearby recreation agencies, school districts and youth groups to serve Village residents. The Village continues to work with several local recreation agencies to provide programs to Village residents.
- Offer at least two new programs per season (winter/spring, summer and fall). Five new programs were offered in summer 2011, twelve in fall of 2011 and five in Winter/Spring of 2012.
- Publicize the recreational opportunities that are available to Willowbrook residents by sending out three seasonal fun guides, distributing flyers as needed and posting banners about upcoming special events. In addition to the three fun guides which are included in the Village newsletter, information was posted on the Gower and Maereker School district websites and the bulletin board at the Indian Prairie Public Library. Banners were also created and hung at two of our more visible parks for the Annual Holiday Party and for the Easter Egg Hunt.
- Coordinate park facility use by community youth organizations and the general public. There were 37 park permits issued in the Winter/Spring and summer of 2011. Fees were revised to distinguish resident and non-resident fees for users of the Village's athletic fields. Some of the athletic field fees were increased overall. The Village continues to provide field space for BRW girls' softball, Our Lady of Peace football and added the American Youth Soccer Organization (AYSO) to its list of permit holders.
- Re-organize Superintendent of Parks and Recreation position. This has been done.
- Submit grant proposal for Parks and Recreation related projects. The Parks & Recreation Department was the beneficiary of an Illinois Capital grant from the Illinois Department of Commerce and Economic Opportunity to replace the backstops on three softball fields.

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. Meetings are held on a regular basis to go over park related issues.
- Assist in the supervision of contractors who perform maintenance services tasks in park facilities. Done
- Coordinate completion of capital improvement projects. The Superintendent of Parks & Recreation worked closely with the Public Works Director on the backstop project. The Public Works Department also installed new park signs and painted the old posts.

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. Completed in April 2012.
- Provide input in the development of various park capital improvement projects. The Parks and Recreation Commission has met with two recreation consultants who may assist the Department in developing a comprehensive master plan in FY 12/13.
- Complete the capital improvement budget as authorized by the Village Board. Completed in April 2012.
- Get resident input about Parks and Recreation Department through Village wide survey. A village wide survey containing park and recreation related questions was completed in the summer of 2012.

Additional Fiscal Year 2011-12 Goals and Accomplishments

Optimized recreational opportunities for Village residents

- Secured sponsorships from Dell Rhea's Chicken Basket for the Easter Egg Hunt; Kiwanis Club of Burr Ridge/Willowbrook for the Gower Halloween Party, Annual Holiday Party and Easter Egg Hunt; Meatheads of Willowbrook for the Summer Movie Series and Walgreen's in Willowbrook for the Annual Holiday Party, Christmas Tree Lighting and the Easter Egg Hunt.

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

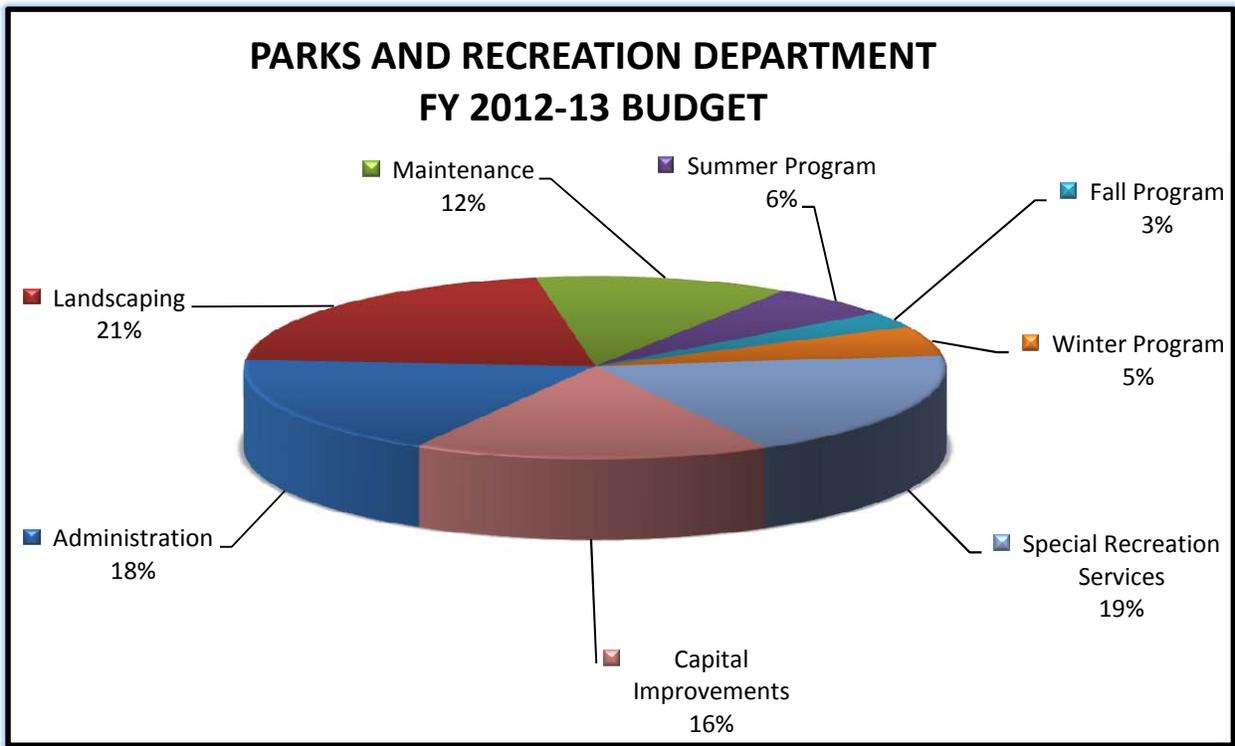
- Completion of the fifth year of implementing ADA-compliant playground improvements.
- Secured SWAP (DuPage County Sheriff's Work Alternative Program) to assist the Public Works Department in Village parks by clearing brush, dead branches and weeds and painting shelters and park storage buildings.

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.

**Parks and Recreation Budget
Fiscal Year 2012-13**

<u>Program</u>	<u>Description</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Budget</u>
550, 555, 560	Administration	\$ 59,170	\$ 59,165
565	Landscaping	75,500	70,677
570	Maintenance	36,994	39,700
575	Summer Program	17,466	19,284
580	Fall Program	8,474	9,575
585	Winter Program	16,814	17,798
590	Special Recreation Services	53,843	63,047
595	Capital Improvements	46,222	54,403
599	Contingencies	-	-
	Total	\$ 314,483	\$ 333,649
	Percent Difference		6.09%



**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
	Parks & Recreation -Administration						
	Personnel Services						
01-20-550-101	Salaries - Permanent Employees	59,009	59,902	60,062	34,300	32,687	41,120
01-20-550-102	Overtime	-	-	-	-	-	-
01-20-550-104	Part Time Clerical	-	-	-	-	-	-
01-20-550-141	Employee Benefits - Medical	850	850	850	-	-	-
01-20-550-144	Employee Benefits - Unemployment	183	163	336	140	415	281
01-20-550-147	Employee Benefits - Medicare	972	987	946	500	548	596
01-20-550-151	I M R F	6,827	6,971	8,096	4,100	5,523	4,818
01-20-550-161	Social Security FICA	4,158	4,222	4,046	2,130	2,343	2,549
* TOTAL	Personnel Services	71,999	73,095	74,336	41,170	41,516	49,364
	Supplies & Materials						
01-20-550-201	Emergency Telephone Line	-	-	-	100	-	100
01-20-550-301	Office Supplies	122	259	134	200	200	200
01-20-550-302	Printing & Publishing	10,442	9,030	8,988	9,000	4,764	360
01-20-550-303	Gas-Oil-Wash-Mileage	207	189	197	225	225	266
01-20-550-304	Schools-Conferences-Travel	-	-	10	100	100	100
01-20-550-306	Reimburse Personal Expenses	-	-	-	-	-	-
01-20-550-307	Fees Dues Subscript	254	239	244	275	275	275
01-20-550-311	Postage & Meter Rent	6,034	7,544	5,525	5,600	3,391	5,600
* TOTAL	Supplies & Materials	17,059	17,261	15,098	15,500	8,955	6,901
** TOTAL	Parks & Recreation-Administration	89,058	90,356	89,434	56,670	50,471	56,265
	Parks & Recreation-Data Processing						
	Contractual Services						
01-20-555-212	E.D.P. Software	-	-	-	-	-	400
01-20-555-263	Maintenance - Office Machines	-	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-	400
	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	-	-	-	-	-	400
	Parks & Recreation-Risk Management						
	Contractual Services						
01-20-560-273	Self Insurance - Deductible	263	-	-	2,500	-	2,500
* TOTAL	Contractual Services	263	-	-	2,500	-	2,500
** TOTAL	Parks & Recreation-Risk Management	263	-	-	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	13,769	17,100	8,361	15,100
01-20-565-342	Landscape Maintenance Services	65,086	57,409	53,911	53,900	34,468	51,077
01-20-565-352	Memorial Program Reimb Expenses	-	-	1,153	3,500	1,835	3,500
* TOTAL	Supplies & Materials	85,435	75,185	68,833	74,500	44,664	69,677
** TOTAL	Parks & Recreation-Landscaping	87,844	77,055	68,833	75,500	44,664	70,677
	Parks & Recreation-Maintenance						
	Personnel Services						
01-20-570-102	Overtime	5,474	3,701	5,026	6,400	6,287	6,287
01-20-570-103	Part Time Labor	-	-	-	-	-	-
* TOTAL	Personnel Services	5,474	3,701	5,026	6,400	6,287	6,287
	Contractual Services						
01-20-570-232	Engineering	-	-	-	-	-	-
01-20-570-234	Rent - Equipment	-	1,627	1,330	1,100	1,052	925
01-20-570-279	Trash Removal	-	-	-	150	-	150
01-20-570-281	Contracted Maintenance	24,554	24,493	21,675	22,344	24,918	23,238

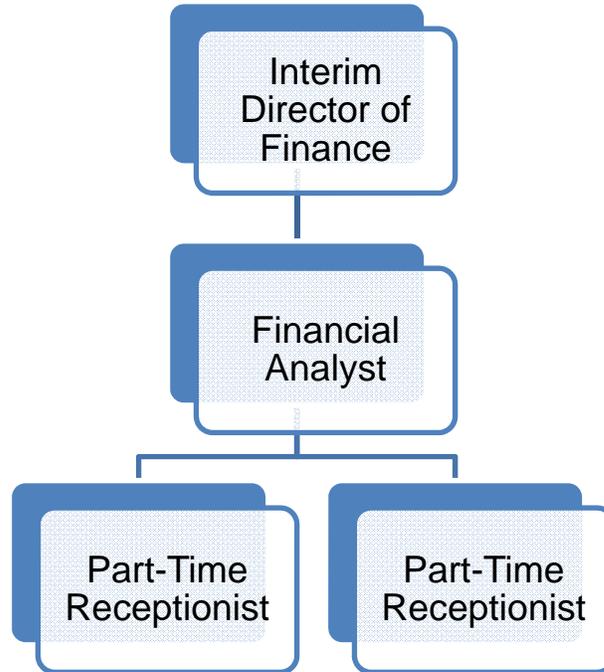
**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
* TOTAL	Contractual Services	24,554	26,120	23,005	23,594	25,970	24,313
	Supplies & Materials						
01-20-570-331	Maintenance Supplies	1,139	2,430	3,172	6,850	6,128	8,950
01-20-570-345	Uniforms	101	-	-	150	100	150
* TOTAL	Supplies & Materials	1,240	2,430	3,172	7,000	6,228	9,100
	Equipment						
01-20-570-411	Maintenance - Equipment	-	468	113	-	-	-
* TOTAL	Equipment Maintenance	-	468	113	-	-	-
** TOTAL	Parks & Recreation-Maintenance	31,268	32,719	31,316	36,994	38,485	39,700
	Parks & Recreation-Summer Program						
	Personnel Services						
01-20-575-111	Recreation Instructors	1,700	1,358	1,393	2,666	1,644	2,603
01-20-575-119	Summer Program Materials & Services	7,268	7,446	8,537	10,600	11,081	12,271
* TOTAL	Personnel Services	8,968	8,804	9,930	13,266	12,725	14,874
	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	4,200	-	4,410
* TOTAL	Other Expenditures	3,000	4,000	4,000	4,200	-	4,410
** TOTAL	Parks & Recreation-Summer Program	11,968	12,804	13,930	17,466	12,725	19,284
	Parks & Recreation-Fall Program						
	Personnel Services						
01-20-580-111	Recreation Instructors	77	743	86	1,500	47	560
01-20-580-118	Fall Program Materials & Services	2,243	6,725	6,818	2,774	4,353	4,495
* TOTAL	Personnel Services	2,320	7,468	6,904	4,274	4,400	5,055
	Contractual Services						
01-20-580-232	Facility Rental	-	-	-	-	-	110
* TOTAL	Contractual Services	-	-	-	-	-	110
	Other Expenditures						
01-20-580-517	Seniors	3,000	4,000	4,000	4,200	-	4,410
* TOTAL	Other Expenditures	3,000	4,000	4,000	4,200	-	4,410
** TOTAL	Parks & Recreation-Fall Program	5,320	11,468	10,904	8,474	4,400	9,575
	Parks & Recreation-Winter Program						
	Personnel Services						
01-20-585-112	Recreation Instructors	216	1,799	102	2,208	267	210
01-20-585-121	Winter Program Materials & Services	5,701	6,360	8,310	3,981	7,264	7,783
01-20-585-150	Children's Special Events	3,996	4,006	3,275	5,575	4,523	5,175
* TOTAL	Personnel Services	9,913	12,165	11,687	11,764	12,054	13,168
	Contractual Services						
01-20-585-232	Rent - Facility	510	-	650	850	170	220
* TOTAL	Contractual Services	510	-	650	850	170	220
	Other Expenditures						
01-20-585-517	Seniors Program	3,500	4,000	4,000	4,200	-	4,410
* TOTAL	Other Expenditures	3,500	4,000	4,000	4,200	-	4,410
** TOTAL	Parks & Recreation-Winter Program	13,923	16,165	16,337	16,814	12,224	17,798
	Special Recreation Services						
	Other Expenditures						
01-20-590-518	Special Rec Assoc Program Dues	30,196	31,781	33,530	36,043	35,207	37,672
01-20-590-520	ADA Recreation Accommodations	12,504	14,166	7,532	17,800	-	13,575
01-20-590-521	ADA Park Improvements	-	-	-	-	-	11,800
* TOTAL	Other Expenditures	42,700	45,947	41,062	53,843	35,207	63,047
** TOTAL	Special Recreation Services	42,700	45,947	41,062	53,843	35,207	63,047

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
	Parks & Recreation Capital Improvements						
	Capital Expenditures						
01-20-595-641	EDP Equipment	865	865	661	222	-	2,053
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	-	-	-
01-20-595-694	Maintenance - Parking Facilities	10,113	-	-	-	-	18,500
01-20-595-695	Park Improvements-Neighborhood Parks	53,531	3,870	189	46,000	51,707	33,850
01-20-595-696	Community Park Development	-	-	-	-	690	-
* TOTAL	Capital Expenditures	133,503	73,626	56,950	46,222	52,397	54,403
** TOTAL	Parks & Recreation Capital Improvement	133,503	73,626	56,950	46,222	52,397	54,403
	Parks & Recreation Contingencies						
	Contingencies						
01-20-599-799	Contingencies	-	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-	-
** TOTAL	Parks & Recreation Contingencies	-	-	-	-	-	-
*** TOTAL	Total - Parks & Recreation	415,847	360,140	328,766	314,483	250,573	333,649
	Difference from Budget 11-12 to Proposed 12-13:					\$ 19,166	6.09%
	Difference from Budget 11-12 to Estimated Actual 11-12:					\$ (63,910)	-25.51%
	Difference from Estimated Actual 11-12 to Proposed 12-13:					\$ 83,076	33.15%

VILLAGE OF WILLOWBROOK
Finance
ORGANIZATION CHART



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 coordinates the annual independent audit.

Finance Department

FY 2012-13 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 2011-12 Goals and Accomplishments

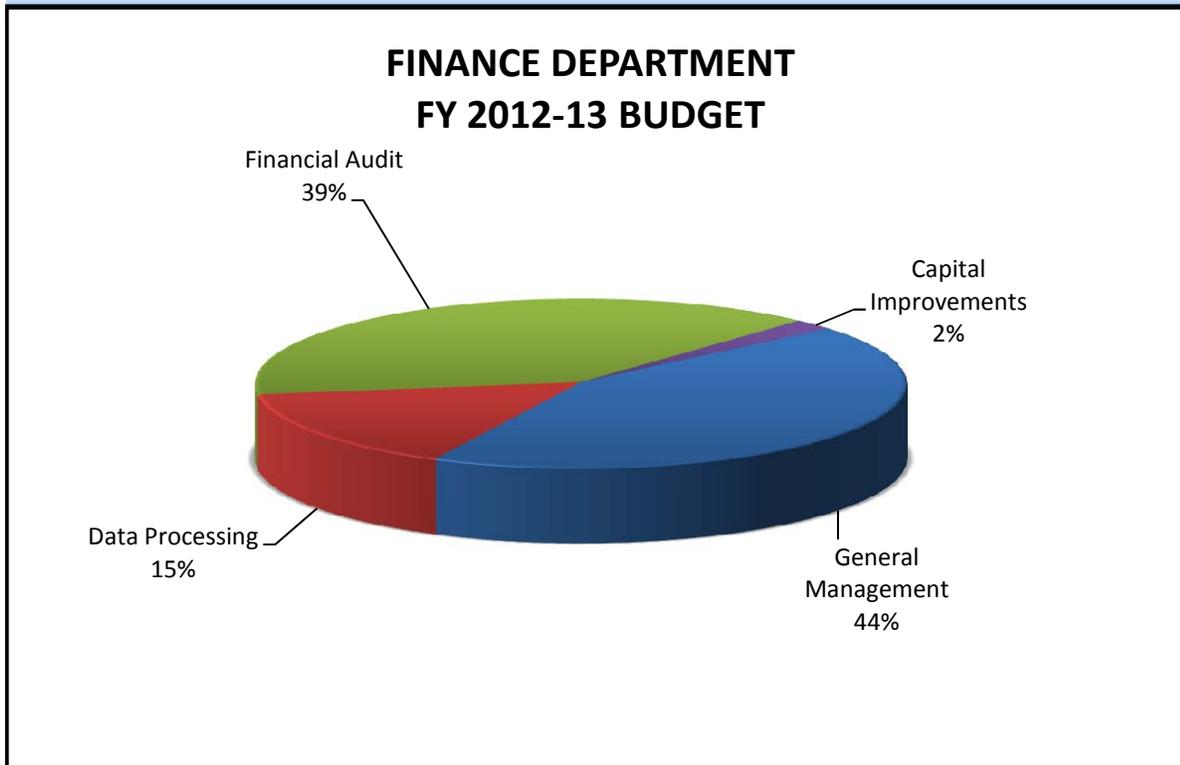
1. Administered financial agreements for the Town Center Development – agreements have been followed and monitored.
2. Provided oversight of technology improvements including network administration and server upgrade.
3. Conducted strategic planning session to identify revenue enhancements.
4. Obtained the GFOA Certificate in Excellence in Financial Reporting Award for the fiscal year ending April 30, 2011 and the GFOA Distinguished Budget Presentation Award for the May 1, 2011 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 2012-13**

<u>Program</u>	<u>Description</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Budget</u>
610	General Management	\$ 125,764	\$ 129,575
615	Data Processing	33,450	45,929
620	Financial Audit	110,900	116,800
625	Capital Improvements	633	6,158
629	Contingencies	-	-
	Total	<u>\$ 270,747</u>	<u>\$ 298,462</u>

Percent Difference

10.24%



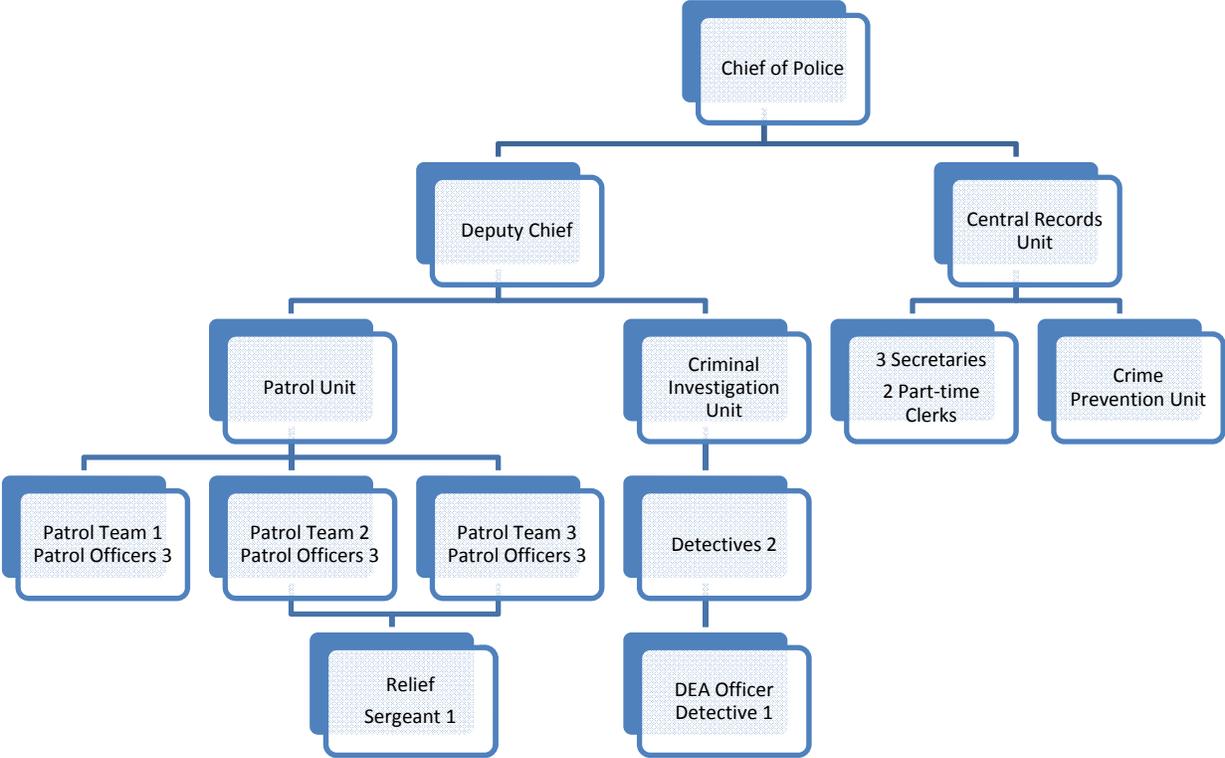
**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
	Finance-General Management						
	Personnel Services						
01-25-610-101	Salaries	103,573	102,452	101,799	-	-	-
01-25-610-102	Overtime	-	-	465	-	-	-
01-25-610-104	Part Time - Clerical	-	-	9,916	19,500	19,500	19,890
01-25-610-126	Salaries - Financial Analyst	92,992	96,409	77,673	61,600	61,600	62,832
01-25-610-141	Employee Benefit - Medical Insurance	14,048	15,523	16,234	17,356	17,356	18,050
01-25-610-144	Employee Benefit - Unemployment Insur	227	230	347	324	324	324
01-25-610-147	Employee Benefit - Medicare	2,792	2,778	2,715	1,176	1,176	1,199
01-25-610-151	I M R F	25,602	27,024	28,645	9,895	9,895	11,466
01-25-610-161	Social Security FICA	11,867	11,821	9,759	5,028	4,718	5,129
* TOTAL	Personnel Services	251,101	256,237	247,553	114,879	114,569	118,890
	Contractual Services						
01-25-610-201	Phone - Telephones	881	816	362	600	-	600
01-25-610-231	Rent - Storage	-	-	-	-	-	-
* TOTAL	Contractual Services	881	816	362	600	-	600
	Supplies & Materials						
01-25-610-301	Office Supplies	3,047	2,370	1,724	3,950	2,352	3,950
01-25-610-302	Printing & Publish	956	1,872	1,916	1,800	711	1,800
01-25-610-303	Gas-Oil-Wash-Mileage	276	147	174	200	-	-
01-25-610-304	Schools-Conference Travel	2,210	989	452	1,000	-	1,000
01-25-610-307	Fees Dues Subscriptions	3,630	2,885	3,102	3,000	1,923	3,000
01-25-610-311	Postage & Meter Rent	145	184	269	250	173	250
01-25-610-315	Copy Service	-	84	-	85	-	85
* TOTAL	Supplies & Materials	10,264	8,531	7,637	10,285	5,159	10,085
	Equipment-Office						
01-25-610-409	Maintenance - Vehicles	-	-	-	-	-	-
01-25-610-411	Maintenance - Equipment	-	-	-	-	-	-
* TOTAL	Equipment-Office	-	-	-	-	-	-
** TOTAL	Finance-General Management	262,246	265,584	255,552	125,764	119,728	129,575
	Finance-Data Processing						
	Contractual Services						
01-25-615-212	E.D.P. Software	16,385	12,956	11,511	15,000	10,132	22,479
01-25-615-263	Maintenance - Office Machines	398	729	1,571	450	450	450
* TOTAL	Contractual Services	16,783	13,685	13,082	15,450	10,582	22,929
	Supplies & Materials						
01-25-615-305	Personnel Training	-	-	-	500	-	500
01-25-615-306	Consulting Services	11,700	15,000	25,000	17,000	19,560	22,000
01-25-615-331	Operating Supplies	-	717	318	500	500	500
* TOTAL	Supplies & Materials	11,700	15,717	25,318	18,000	20,060	23,000
** TOTAL	Finance-Data Processing	28,483	29,402	38,400	33,450	30,642	45,929
	Finance-Financial Audit						
	Contractual Services						
01-25-620-251	Audit Services	19,965	19,591	20,500	20,900	25,800	24,100
01-25-620-252	Financial Services	-	-	-	90,000	82,247	92,700
* TOTAL	Contractual Services	19,965	19,591	20,500	110,900	108,047	116,800
** TOTAL	Finance-Financial Audit	19,965	19,591	20,500	110,900	108,047	116,800
	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	1,052	333	-	6,158
* TOTAL	Finance-Capital Improvement	1,545	1,874	1,052	633	-	6,158
** TOTAL	Finance-Capital Improvement	1,545	1,874	1,052	633	-	6,158
	Finance Contingencies						
01-25-629-799	Contingencies	-	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-	-

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
** TOTAL	Finance Contingencies	-	-	-	-	-	-
*** TOTAL	Total-Finance	312,239	316,451	315,504	270,747	258,417	298,462
	Difference from Budget 11-12 to Proposed 12-13:					\$ 27,715	10.24%
	Difference from Budget 11-12 to Estimated Actual 11-12:					\$ (12,330)	-4.55%
	Difference from Estimated Actual 11-12 to Proposed 12-13:					\$ 40,045	15.50%

Village Of Willowbrook
Police
Organization Chart



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 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 Parks & Recreation Christmas party, and throughout the year the Pleasantview Fire Protection District and the Tri-State Fire Protection District's Open Houses. Additionally, members of the Willowbrook Police Department present information to various organizations on department programs.

MISSION STATEMENT

The Village of WILLOWBROOK POLICE DEPARTMENT

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

We value our community.

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

We value service to our citizens.

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

We value our professionalism.

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

We value our commitment to improvement.

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

We value our employees.

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

POLICING THROUGH COMMUNITY PARTNERSHIPS

Police Department

FY 2012-13 Goals and Objectives

1. Complete renovations within the Police Department.
2. Update computers and computer programs.
3. Maximize efficiency in scheduling for training and extra duty assignments.
4. Continue with information and communication flow to all officers.
5. Range and training dates utilized for required training along with canine training and familiarization with canine training.
6. Monitor and schedule training for OIC and supervisory personnel.

FY 2011-12 Goals and Accomplishments

1. Preparation and completion of CALEA on-site.

Goal Achieved: On-site re-accreditation occurred in August 2011. The assessing report was very favorable. There were no applied discretion or non-compliance issues and only seven files needed additional proofs. Assessors found all files to be in compliance with CALEA standards.

2. Establish a more production information exchange with community groups and residential sub-divisions.

Goal Achieved: Administrative staff met with Homeowners Association members and attended quarterly meetings. Staff met with individual business owners to discuss concerns and relay safety information. These efforts will be a continuing process with staff. Staff met with hotel representatives and further cultivated the ongoing information exchange relationship.

3. Continue to build intra-departmental communication.

Goal Achieved: Administrative staff initiated staff meetings to include Officer-in-Charge (OICs) each month. Additionally, staff meeting minutes were distributed to patrol for further information exchange. The memo board in the patrol room was used extensively to provide information exchange and officer safety information.

4. Further construct a new patrol supervisory approach and implementation method.

Goal Achieved: Department structure was changed through Village Board decisions, re-organization structure, and retirements occurred. OICs are utilized much more and

are held more accountable to the already established General Orders. Supervisors were instructed to be more accessible and responsive to daily activities.

5. Enhance further investigative direction related to vice crimes, develop confidential informants within our hotel/motel area and multi-family locations throughout our jurisdiction.

Goal Achieved: Detectives were able to establish several informants and establish relationships with local hotel employees. Multi-family location owners were also introduced to investigative personnel so information can be more efficiently distributed. This tool held true with business owners and being on a first name basis with many business owners.

6. Economically provide police department employees with the best possible equipment and working conditions.

Goal Achieved: In progress. The department is renovating the patrol and front office areas. New flooring throughout the patrol area will be completed by April 2013. A new fingerprint system is being implemented. SWAP will do some of the work at no cost to the Village.

7. Continue with traffic car assignment and track results.

Goal Achieved: Traffic car assignments are continuing. Officer Long and Officer Kaspar were leaders in the department with traffic enforcement and assignment has improved. Additionally, morale has improved with additional officers being assigned to the traffic car, as schedules allow.

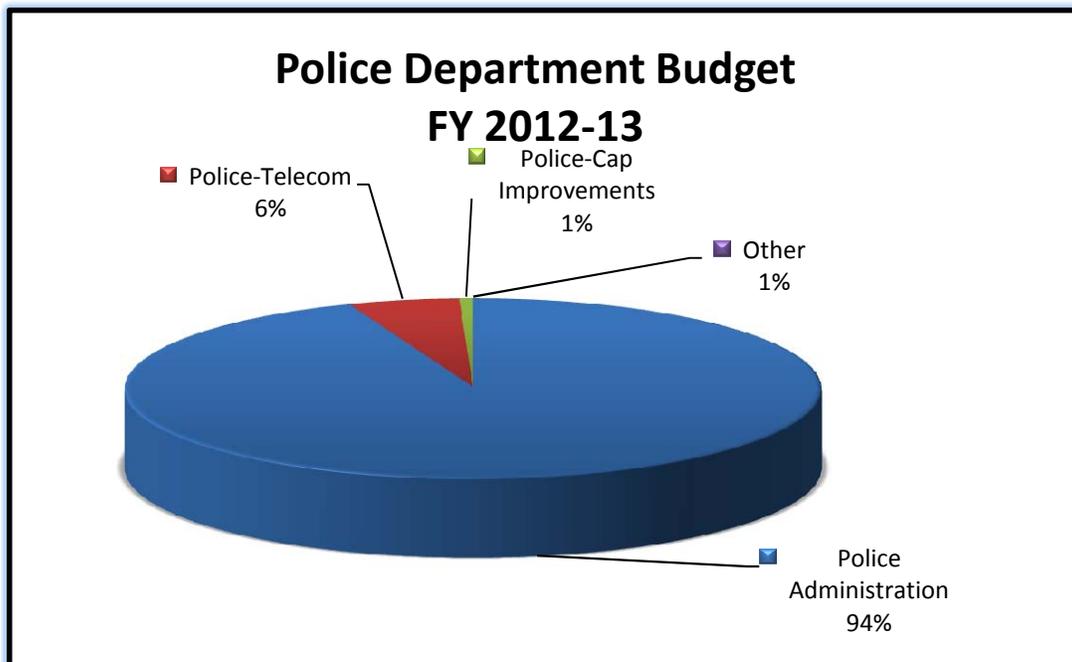
8. Actively have department personnel participate in career days.

Goal Achieved: Officers are assigned to Career Days at universities and career day locations. Scheduling and manpower have always been a factor when considering and allocating an officer for the day. The department strives to recruit the highest quality applicant and offer the best fit for the department.

**Police Department Budget
Fiscal Year 2012-13**

<u>Program</u>	<u>Description</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Budget</u>
630	Police Administration	\$ 4,112,739	\$ 3,883,063
635	Police-Bldg Construction-Remodeling	-	-
640	Police-Data Processing	7,000	8,200
645	Police-Risk Management	12,500	12,500
650	Police-Patrol Service	3,732	3,750
655	Police-Investigative Services	1,350	1,350
660	Police-Traffic Safety	4,524	4,624
665	Police-E S D A Coordinator	560	600
670	Police-Crime Prevention	5,500	5,500
675	Police-Telecommunications	251,900	215,669
680	Police-Cap Improvements	30,252	26,684
685	Police Contingencies	-	-
	Total	\$ 4,430,057	\$ 4,161,940

Percent Difference -6.05%



**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
	Police Administration						
	Personnel Services						
01-30-630-101	Salaries - Permanent Employees	2,204,555	2,315,323	2,146,052	2,122,593	2,122,593	1,798,333
01-30-630-102	Overtime	234,097	199,326	173,713	227,225	227,225	231,100
01-30-630-103	Overtime - Special Detail & Grants	73,744	43,328	36,199	31,165	31,165	34,427
01-30-630-104	Part Time - Clerical	-	-	14,886	24,180	24,180	22,834
01-30-630-106	Intern	-	-	-	-	-	-
01-30-630-126	Salaries - Clerical	201,113	190,106	136,504	137,137	137,137	140,883
01-30-630-127	Over-Time - Clerical	15,649	7,208	8,721	14,400	14,400	14,400
01-30-630-141	Employee Benefit - Medical Insurance	291,186	326,784	353,971	359,342	352,893	312,070
01-30-630-144	Employee Benefit - Unemployment Ins	2,340	2,443	6,544	3,135	577	2,700
01-30-630-147	Employee Benefit - Medicare	26,888	27,469	27,129	28,680	28,680	26,807
01-30-630-151	I M R F	28,309	26,976	23,843	24,342	24,342	28,338
01-30-630-155	Police Pension	354,370	420,551	552,139	505,426	505,426	581,988
01-30-630-156	SLEP Pension	-	-	-	-	-	45,680
01-30-630-161	Social Security FICA	13,325	11,878	9,842	10,894	10,894	11,043
* TOTAL	Personnel Services	3,445,576	3,571,392	3,489,543	3,488,519	3,479,512	3,250,603
	Contractual Services						
01-30-630-201	Phone - Telephones	25,387	24,095	23,048	23,560	23,560	23,556
01-30-630-202	Accreditation	10,281	280	4,363	12,400	6,282	4,250
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	3,500
01-30-630-241	Fees - Special Attorney	10,697	11,528	11,682	11,470	11,470	11,464
01-30-630-242	DuPage Children's Center	3,000	3,000	3,000	3,000	3,000	3,000
01-30-630-243	Dumeg Contributions	13,520	13,520	-	-	-	-
01-30-630-245	Firing Range	2,020	2,878	275	3,000	3,453	3,000
01-30-630-246	Red Light Adjudicator	-	5,675	6,008	10,800	4,575	8,000
01-30-630-247	Red light Camera Fees	-	128,557	234,954	269,700	269,700	269,700
01-30-630-248	Red light Camera Fees Com Ed	-	854	2,089	2,400	2,400	2,400
01-30-630-249	Red light Camera Credit Card Fees	-	1,905	7,117	7,000	7,000	7,000
* TOTAL	Contractual Services	67,905	195,792	296,036	346,830	334,940	335,870
	Supplies & Materials						
01-30-630-301	Office Supplies	5,432	4,979	4,657	5,600	5,600	6,800
01-30-630-302	Printing & Publishing	6,267	4,985	5,721	5,450	5,450	5,450
01-30-630-303	Gas-Oil-Wash-Mileage	81,443	68,894	75,150	72,500	72,500	85,700
01-30-630-304	Schools-Conference Travel	28,531	20,386	13,484	19,990	12,000	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	7,712	10,000	10,713	9,400
01-30-630-311	Postage & Meter Rent	3,901	4,090	2,652	4,500	1,500	4,500
01-30-630-315	Copy Service	2,724	2,824	4,404	3,000	2,500	4,000
01-30-630-331	Operating Supplies	4,382	5,082	5,638	4,500	3,500	6,000
01-30-630-345	Uniforms	26,489	23,583	26,512	28,400	28,400	27,200
01-30-630-346	Ammunition	10,313	10,280	9,808	20,000	20,000	20,000
* TOTAL	Supplies & Materials	181,786	155,365	155,738	180,690	162,163	195,790
	Equipment Office						
01-30-630-401	Operating Equipment	21,353	17,319	12,421	17,900	11,000	22,000
01-30-630-405	Furniture & Office Equipment	916	459	436	500	527	500
01-30-630-409	Maintenance - Vehicles	51,487	51,962	69,045	72,000	72,000	72,000
01-30-630-421	Maintenance - Radio Equipment	6,710	6,431	2,335	6,300	2,200	6,300
* TOTAL	Equipment-Office	80,466	76,171	84,237	96,700	85,727	100,800
** TOTAL	Police Administration	3,775,733	3,998,720	4,025,554	4,112,739	4,062,342	3,883,063
	Police-Bldg Construction-Remodeling						
01-30-635-288	Contractual Services	-	-	-	-	-	-
* TOTAL	Bldg Construction-Remodeling	-	-	-	-	-	-
** TOTAL	Police-Bldg Construction-Remodeling	-	-	-	-	-	-
	Police-Data Processing						
01-30-640-212	Police Contractual Services						
01-30-640-263	EDP-Software	3,877	3,450	3,500	4,000	3,699	5,200
* TOTAL	EDP-Eqp. Maintenance	142	-	910	1,000	1,000	1,000
* TOTAL	Contractual Services	4,019	3,450	4,410	5,000	4,699	6,200
	Supplies & Maintenance						

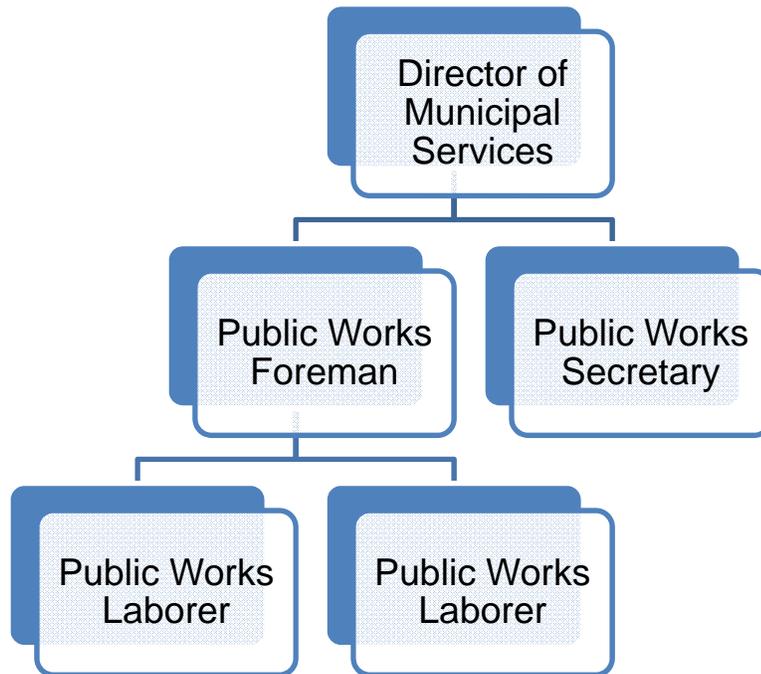
**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
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
01-30-640-401	Operating Equipment	-	-	-	-	-	-
* TOTAL	EDP-Operating Equipment Equipment Office	-	-	-	-	-	-
** TOTAL	Police-Data Processing	6,019	5,117	4,410	7,000	4,699	8,200
Police-Risk Management							
Contractual Services							
01-30-645-273	Self Ins - Deductible	15,119	1,744	8,043	12,500	5,858	12,500
01-30-645-275	Bonds-Self Insurance	-	-	-	-	-	-
* TOTAL	Contractual Services	15,119	1,744	8,043	12,500	5,858	12,500
** TOTAL	Police-Risk Management	15,119	1,744	8,043	12,500	5,858	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	575	750
* TOTAL	Contractual Services	519	640	-	750	575	750
Supplies & Materials							
01-30-650-342	Liquor Violations	19	-	-	500	-	500
01-30-650-343	Jail Supplies	506	856	694	750	297	1,000
01-30-650-345	Uniforms	-	-	224	232	-	-
01-30-650-346	DUI Draw/Lab	-	-	-	500	-	500
01-30-650-348	Drug Forfeiture Exp. - State	-	-	2,763	500	8,240	500
01-30-650-349	Drug Forfeiture Exp. - Federal	-	-	6,132	500	24,585	500
* TOTAL	Supplies & Materials	525	856	9,813	2,982	33,122	3,000
Equipment-Office							
01-30-650-401	Operating Equipment	-	-	-	-	-	-
* TOTAL	Equipment-Office	-	-	-	-	-	-
** TOTAL	Police-Patrol Service	854	1,496	9,813	3,732	33,697	3,750
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	244	350	-	350
01-30-655-339	Confidential Funds	40	-	250	1,000	250	1,000
01-30-655-345	Uniforms	-	-	-	-	-	-
01-30-655-347	Subpoena Fees	-	-	-	-	-	-
* TOTAL	Supplies & Materials	196	76	494	1,350	250	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	494	1,350	250	1,350
Police-Traffic Safety							
Personnel Services							
01-30-660-105	Part Time - Crossing Guard	4,473	4,264	4,365	4,524	4,516	4,624
* TOTAL	Personnel Services	4,473	4,264	4,365	4,524	4,516	4,624
Supplies & Materials							
01-30-660-345	Uniforms	-	-	-	-	-	-
* TOTAL	Supplies & Materials	-	-	-	-	-	-
** TOTAL	Police-Traffic Safety	4,473	4,264	4,365	4,524	4,516	4,624

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
01-30-665-263	Police-E S D A Coordinator						
	Siren Maintenance	525	541	541	560	541	600
* TOTAL	Supplies & Materials	525	541	541	560	541	600
** TOTAL	Police-E S D A Coordinator	525	541	541	560	541	600
	Police - Crime Prevention						
	Supplies & Materials						
01-30-670-302	Printing	1,359	37	336	1,000	-	1,000
01-30-670-331	Commodities	7,626	6,978	4,482	4,500	3,793	4,500
* TOTAL	Supplies & Materials	8,985	7,015	4,818	5,500	3,793	5,500
** TOTAL	Police-Crime Prevention	8,985	7,015	4,818	5,500	3,793	5,500
	Police Telecommunications						
	Contractual Services						
01-30-675-235	Radio Dispatching	251,536	259,748	256,001	251,900	251,905	215,169
01-30-675-263	Equipment Maintenance	-	-	-	-	-	-
* TOTAL	Contractual Services	251,536	259,748	256,001	251,900	251,905	215,169
	Operating Equipment						
01-30-675-401	Operating Equipment	-	-	-	-	-	500
* TOTAL	Operating Equipment	-	-	-	-	-	500
** TOTAL	Police-Telecommunications	251,536	259,748	256,001	251,900	251,905	215,669
	Police-Capital Improvements						
	Capital Expenditures						
01-30-680-611	Furniture & Office Equipment	14,855	28,867	5,875	4,000	249	-
01-30-680-622	Radio Equipment	8,523	-	-	24,252	-	-
01-30-680-625	New Vehicles	114,465	33,317	57,913	-	986	-
01-30-680-641	EDP New Equipment	8,328	5,841	4,746	2,000	2,015	26,684
01-30-680-642	Copy Machine	-	-	-	-	-	-
* TOTAL	Capital Expenditures	146,171	68,025	68,534	30,252	3,250	26,684
** TOTAL	Police-Cap Improvements	146,171	68,025	68,534	30,252	3,250	26,684
	Police Contingencies						
	Contingencies						
01-30-685-799	Contingencies	-	-	-	-	-	-
	Contingencies	-	-	-	-	-	-
** TOTAL	Police Contingencies	-	-	-	-	-	-
*** TOTAL	Police Department	4,209,611	4,346,746	4,382,573	4,430,057	4,370,851	4,161,940
	Difference from Budget 11-12 to Proposed 12-13:					\$ (268,117)	-6.05%
	Difference from Budget 11-12 to Estimated Actual 11-12:					\$ (59,206)	-1.34%
	Difference from Estimated Actual 11-12 to Proposed 12-13:					\$ (208,911)	-4.78%

VILLAGE OF WILLOWBROOK
Public Works
ORGANIZATION CHART



*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 2012-13 Goals and Objectives

1. Capital Improvement Program: solicit proposals for the purchase of a handheld GPS device and associated operational software for use in infrastructure repair and installation projects
2. Continue all aspects of the FEMA National Flood Insurance Program (NFIP) Community Rating System (CRS). Complete the required 5-year cycle visit with ISO to maintain the Village's current Class 6 rating in the program which will enable a 20% discount on flood insurance within Village limits.
3. Continue to provide a brush collection program for single-family residential areas twice a year to aid in the proper maintenance of residential properties.
4. Continue the Village Snow and Ice Control Program during the winter months to ensure that roadways are safe for vehicular travel.
5. Continue to solicit public participation in the Village's Tree Planting and Replacement Program. Strive to expand participation in the program through increased notice via website, etc.
6. Receive the results of the commissioned Tree Inventory of all public owned trees and complete the development of an Emerald Ash Borer (EAB) management plan.
7. Continue the Village Mosquito Abatement Program to control and reduce mosquito populations during the season thereby reducing the threat of West Nile Virus (WNV).

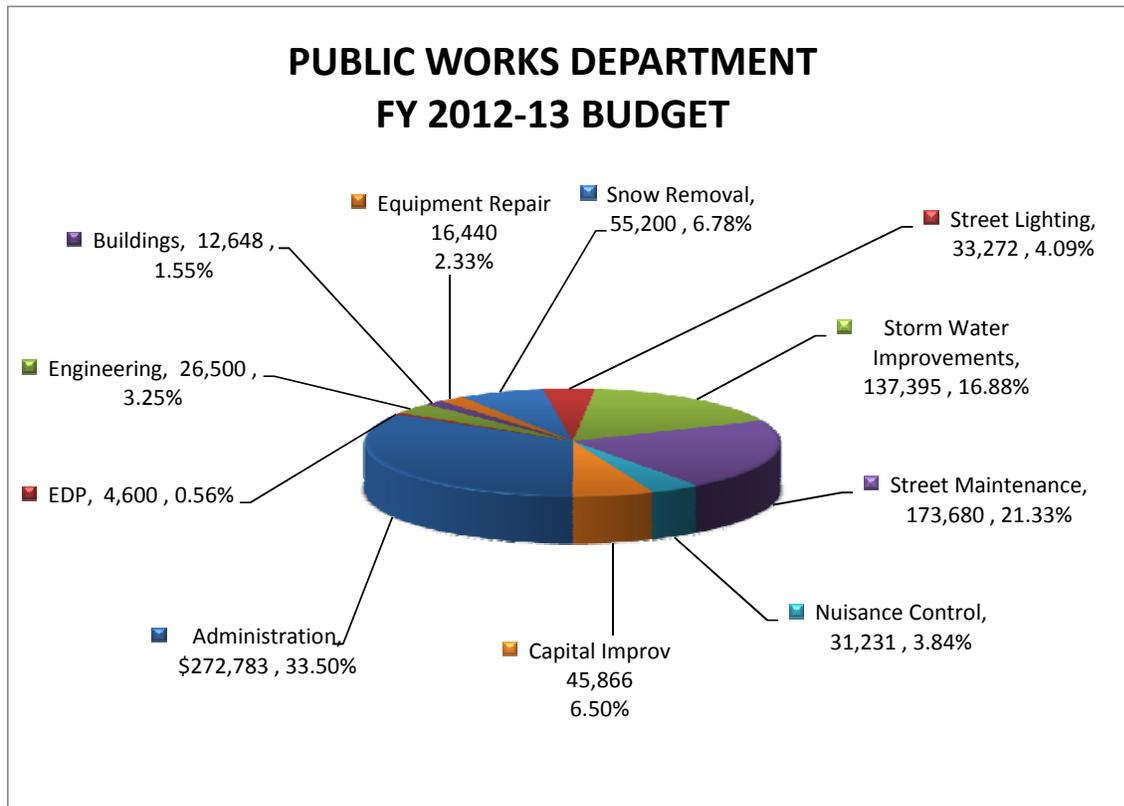
FY 2011-12 Goals and Accomplishments

1. Capital Replacement Program: After proposals were received, the low proposal for the replacement of the Village's backhoe/loader was accepted. The old piece of equipment was traded-in towards the new one.
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.
5. Resident notice of the Village's Spring and Fall Tree Planting Program was provided through the Village website. Applications were processed and tree planting arranged as required.

6. The Village Board accepted a proposal from a forestry consultant to perform a Village-wide (public property only) tree inventory. The results of the tree inventory will be used to develop an Emerald Ash Borer (EAB) management plan for future implementation.
7. A proposal from Christopher B. Burke Engineering, Ltd. was accepted to perform a Village-wide regulatory sign inventory. Although the inventory is now complete and the Village has received a database of collected information, the Federal deadline to replace signs as previously required was eliminated.

**Municipal Services/Public Works Budget
Fiscal Year 2012-13**

<u>Program</u>	<u>Description</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Budget</u>
710	Administration	\$ 251,814	\$ 272,783
715	EDP	4,000	4,600
720	Engineering	31,000	26,500
725	Buildings	11,436	12,648
730	Risk Management	-	-
735	Equipment Repair	16,450	16,450
740	Snow Removal	53,160	55,200
745	Street Lighting	28,900	33,272
750	Storm Water Improvements	148,954	137,395
755	Street Maintenance	165,718	173,680
760	Nuisance Control	31,231	31,231
765	Capital Improvements	35,277	50,414
770	Contingencies	-	-
Total		\$ 777,940	\$ 814,173
Percent Difference			4.66%



**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
	Public Works-Administration						
	Personnel Services						
01-35-710-101	Salaries - Permanent Employees	132,558	130,652	137,726	107,807	110,872	117,357
01-35-710-102	Overtime	36,646	21,266	32,628	17,680	17,680	17,680
01-35-710-103	Part Time - Labor	7,058	15,301	8,370	16,000	16,000	16,000
01-35-710-126	Salaries - Clerical	24,086	25,092	24,850	25,595	25,595	26,106
01-35-710-141	Employee Benefits - Medical	15,426	12,279	18,198	21,000	21,000	21,844
01-35-710-144	Employee Benefits - Unemployment	265	280	684	216	216	216
01-35-710-147	Employee Benefits - Medicare	2,871	2,770	2,899	2,423	2,467	2,569
01-35-710-151	I M R F	26,387	24,340	30,611	24,269	24,269	29,407
01-35-710-161	Social Security FICA	12,272	11,776	11,953	10,359	10,549	10,983
* TOTAL	Personnel Services	257,569	243,756	267,919	225,349	228,648	242,162
	Contractual Services						
01-35-710-201	Telephones	1,911	2,287	1,895	2,160	2,160	3,240
01-35-710-236	Radio Paging Systems	-	-	-	-	-	-
* TOTAL	Contractual Services	1,911	2,287	1,895	2,160	2,160	3,240
	Supplies & Materials						
01-35-710-301	Office Supplies	667	455	883	500	2,079	550
01-35-710-302	Printing & Publishing	1,378	2,520	955	2,058	2,058	2,058
01-35-710-303	Gas-Oil-Wash-Mileage	20,451	17,281	16,374	15,147	15,147	17,873
01-35-710-304	Schools Conference Travel	253	72	520	1,500	1,500	1,500
01-35-710-306	Reimburse Personal Expense	302	526	424	300	300	300
01-35-710-307	Fees Dues Subscriptions	60	50	205	300	328	300
01-35-710-311	Postage & Meter Rent	1,245	1,728	1,194	1,200	1,200	1,500
01-35-710-335	Camera Supplies	317	-	-	-	-	-
01-35-710-345	Uniforms	2,025	2,221	1,933	3,000	3,321	3,000
* TOTAL	Supplies & Materials	26,698	24,853	22,488	24,005	25,933	27,081
	Equipment-Office						
01-35-710-405	Furniture & Office Equipment	170	159	579	300	300	300
01-35-710-421	Maintenance - Telephone Equipment	-	-	-	-	-	-
* TOTAL	Equipment-Office	170	159	579	300	300	300
** TOTAL	Public Works Administration	286,348	271,055	292,881	251,814	257,041	272,783
	Electronic Data Processing						
	Contractual Services						
01-35-715-212	Software	-	-	-	-	-	600
01-35-715-263	Equipment Maintenance	-	225	1,153	500	315	500
* TOTAL	Contractual Services	-	225	1,153	500	315	1,100
	Supplies & Materials						
01-35-715-305	Personal Training	-	-	72	500	-	500
01-35-715-306	Consulting Services	-	1,000	-	500	-	500
* TOTAL	Supplies & Materials	-	1,000	72	1,000	-	1,000
	Equipment & Supplies						
01-35-715-401	Operating Supplies & Equipment	1,424	1,831	2,413	2,500	2,219	2,500
* TOTAL	Equipment & Supplies	1,424	1,831	2,413	2,500	2,219	2,500
** TOTAL	Public Works - EDP	1,424	3,056	3,638	4,000	2,534	4,600
	Public Works-Engineering						
	Contractual Services						
01-35-720-245	Fees - Engineering	10,229	68,600	47,415	29,500	32,320	25,000
01-35-720-247	Reimburse Expense -Engineering	-	1,024	-	-	-	-
01-35-720-254	Plan Review - Engineer	650	1,534	275	1,500	-	1,500
* TOTAL	Contractual Services	10,879	71,158	47,690	31,000	32,320	26,500
** TOTAL	Public Works Engineering	10,879	71,158	47,690	31,000	32,320	26,500
	Public Works-Building						
	Contractual Services						
01-35-725-412	Maintenance - Gas Tanks And Pumps	2,626	3,011	2,798	2,000	2,069	3,000
01-35-725-413	Maintenance - Garage	965	1,730	1,026	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	4,430	4,000	4,000	4,000
01-35-725-416	Energy	-	-	-	-	-	-

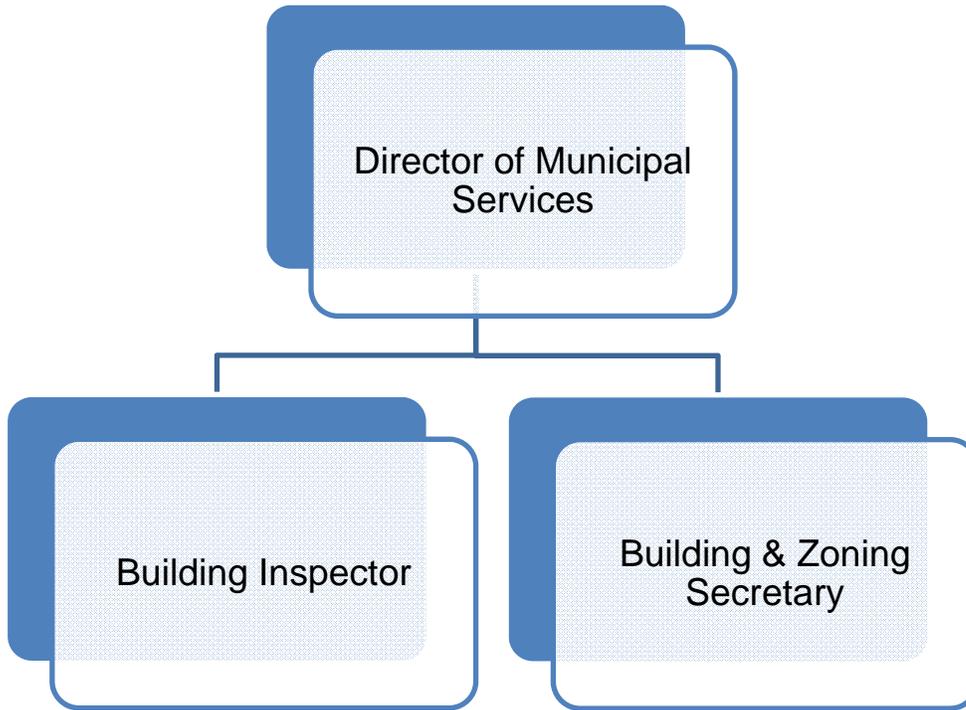
**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
01-35-725-417	Sanitary User Charge	-	222	109	236	236	236
01-35-725-418	Maintenance - PW Building	-	225	4,583	3,200	8,940	3,412
* TOTAL	Contractual Services	6,635	9,647	12,946	11,436	17,245	12,648
** TOTAL	Public Works-Building	6,635	9,647	12,946	11,436	17,245	12,648
	Public Works-Risk Management						
	Contractual Services						
01-35-730-272	Self Ins - Deductible	2,520	7,500	65	-	1,751	-
* TOTAL	Contractual Services	2,520	7,500	65	-	1,751	-
** TOTAL	Public Works-Risk Management	2,520	7,500	65	-	1,751	-
	Public Works-Equipment Repair						
	Equipment-Office						
01-35-735-409	Maintenance - Vehicles	16,458	12,832	21,495	14,950	18,297	14,950
01-35-735-411	Maintenance - Equipment	1,105	1,514	1,426	1,500	1,449	1,500
01-35-735-421	Maintenance - Radio Equipment	-	-	-	-	-	-
* TOTAL	Equipment-Office	17,563	14,346	22,921	16,450	19,746	16,450
** TOTAL	Public Works-Equipment Repair	17,563	14,346	22,921	16,450	19,746	16,450
	Public Works-Snow Removal						
	Contractual Services						
01-35-740-287	Snow Removal Contract	75,971	53,727	65,450	46,500	18,982	50,000
01-35-740-411	Maintenance - Equipment	5,713	6,238	2,630	6,460	3,102	5,000
* TOTAL	Contractual Services	81,684	59,965	68,080	52,960	22,084	55,000
	Material & Supplies						
	Reimburse Personal Expenses	-	-	-	200	-	200
* TOTAL	Supplies & Materials	-	-	-	200	-	200
** TOTAL	Public Works-Snow Removal	81,684	59,965	68,080	53,160	22,084	55,200
	Public Works-Street Lighting						
	Contractual Services						
01-35-745-207	Energy - Street Light	17,400	18,201	23,598	16,000	24,731	16,000
01-35-745-223	Maintenance - Street Lights	17,117	7,758	8,923	9,972	9,972	9,972
01-35-745-224	Maintenance - Traffic Signals	1,454	1,454	1,734	2,928	4,494	7,300
* TOTAL	Contractual Services	35,971	27,413	34,255	28,900	39,197	33,272
** TOTAL	Public Works-Street Lighting	35,971	27,413	34,255	28,900	39,197	33,272
	Public Works-Storm Water Improvements						
	Contractual Services						
01-35-750-286	Jet Cleaning Culvert	21,537	5,092	5,362	5,625	4,985	5,625
01-35-750-289	Site Improvements - Ditching	9,259	10,145	11,091	20,000	6,921	15,000
01-35-750-290	Equipment Rental	718	-	-	750	225	750
* TOTAL	Contractual Services	31,514	15,237	16,453	26,375	12,131	21,375
	Supplies & Materials						
01-35-750-328	Street & Row Maintenance	42,837	58,871	41,145	58,320	23,535	58,320
01-35-750-329	Maintenance - Saw Mill Creek	-	-	-	500	-	500
01-35-750-338	Tree Maintenance	36,229	17,894	31,576	54,009	29,018	45,000
01-35-750-381	Storm Water Improvements Mat	6,127	9,857	21,929	9,750	7,125	12,200
* TOTAL	Supplies & Materials	85,193	86,622	94,650	122,579	59,678	116,020
** TOTAL	Public Works-Storm Water Improvement	116,707	101,859	111,103	148,954	71,809	137,395
	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	30,083	29,335	29,335	29,920
01-35-755-282	Reimb. Exp. - Construction	-	-	-	1,000	1,000	500
01-35-755-283	Reimb. Exp. - Other	11,569	3,415	1,044	3,415	3,415	3,415
01-35-755-284	Reimb. Exp. - Brush Pick-Up	20,729	16,480	19,908	22,000	21,551	20,000
01-35-755-290	Equipment Rental	184	-	401	750	-	750
* TOTAL	Contractual Services	61,885	47,994	51,436	58,625	57,426	56,710
	Supplies & Materials						
01-35-755-328	St & Row Maintenance Other	19,955	25,814	24,684	20,800	20,800	23,920

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
01-35-755-331	Operating Supplies - Rock Salt	99,228	95,867	59,277	74,160	8,750	85,300
01-35-755-332	J.U.L.I.E.	1,021	1,118	1,874	1,125	963	1,250
01-35-755-333	Road Signs	6,381	2,952	5,257	9,508	6,459	5,000
* TOTAL	Supplies & Materials	126,585	125,751	91,092	105,593	36,972	115,470
	Equipment						
01-35-755-401	Operating Equipment	1,626	1,297	1,098	1,500	235	1,500
* TOTAL	Equipment Office	1,626	1,297	1,098	1,500	235	1,500
** TOTAL	Public Works-Street Maintenance	190,096	175,042	143,626	165,718	94,633	173,680
	Nuisance Control						
	Contractual Services						
01-35-760-258	Pest Control	-	-	-	1,000	-	1,000
* TOTAL	Contractual Services	-	-	-	1,000	-	1,000
** TOTAL	Health-Nuisance Control	-	-	-	1,000	-	1,000
	Health-Mosquito Abatement						
	Contractual Services						
01-35-760-259	Mosquito Abatement	28,642	27,278	30,324	30,231	27,278	30,231
* TOTAL	Contractual Services	28,642	27,278	30,324	30,231	27,278	30,231
** TOTAL	Health-Mosquito Abatement	28,642	27,278	30,324	30,231	27,278	30,231
*** TOTAL	Total Nuisance Control	28,642	27,278	30,324	31,231	27,278	31,231
	Public Works-Capital Improvements						
	Capital Expenditures						
01-35-765-625	Vehicles - New & Other	23,761	-	-	35,000	29,375	-
01-35-765-626	Equipment - Snow	-	-	-	-	-	4,600
01-35-765-640	Village Entry Signs	-	-	-	-	-	28,000
01-35-765-641	EDP Equipment	865	865	757	277	-	12,814
01-35-765-642	Furniture & Office Equipment	-	-	-	-	-	-
01-35-765-684	Street Maintenance Contract	-	-	-	-	-	5,000
01-35-765-685	Street Improvements	24,553	-	-	-	-	-
* TOTAL	Capital Expenditures	49,179	865	757	35,277	29,375	50,414
** TOTAL	Public Works-Capital Improvements	49,179	865	757	35,277	29,375	50,414
	Public Works Contingencies						
	Contingencies						
01-35-770-799	Contingencies	-	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-	-
** TOTAL	Public Works Contingencies	-	-	-	-	-	-
*** TOTAL	Total - Public Works	827,648	769,184	768,286	777,940	615,013	814,173
	Difference from Budget 11-12 to Proposed 12-13:					\$ 36,233	4.66%
	Difference from Budget 11-12 to Estimated Actual 11-12:					\$ (162,927)	-20.94%
	Difference from Estimated Actual 11-12 to Proposed 12-13:					\$ 199,160	32.38%

VILLAGE OF WILLOWBROOK
Building & Zoning
ORGANIZATION CHART



*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 2012-13 Goals and Objectives

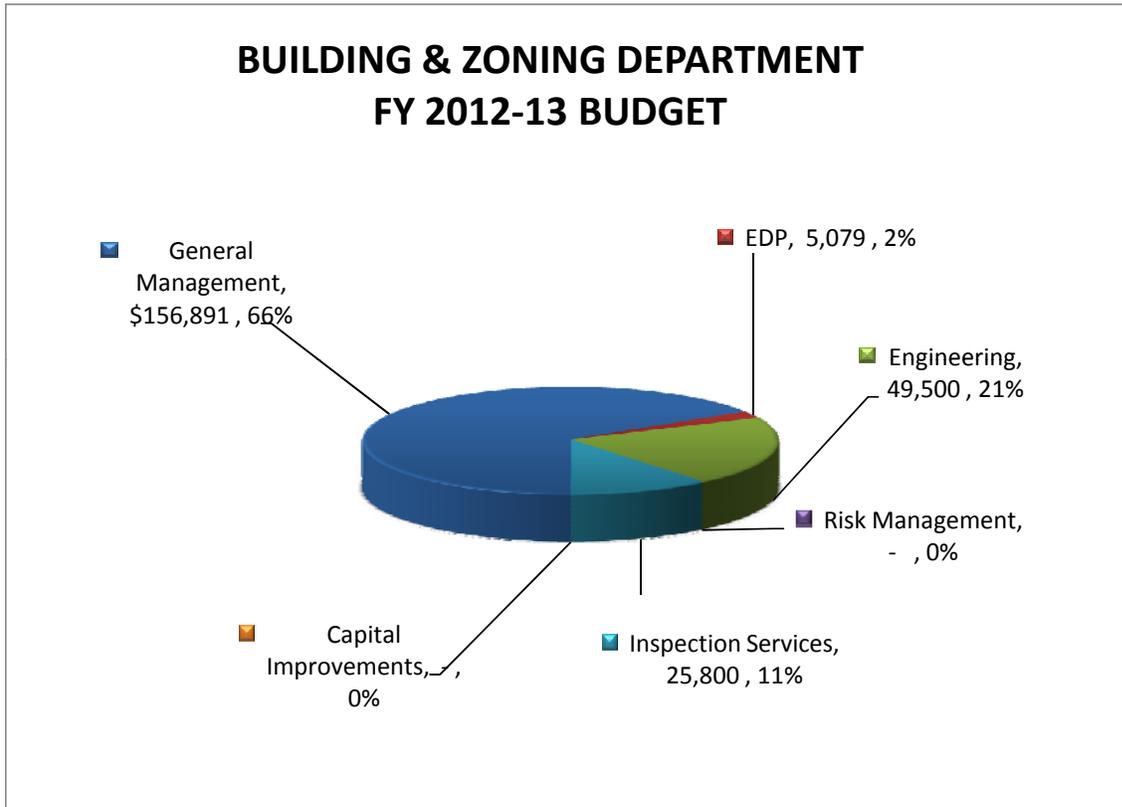
1. Process applications for building and zoning permits in a timely manner.
2. Continue to seek efficiencies with utilizing a third-party Building Code Consulting firm to complete building permit plan reviews and provide field inspection support when necessary.
3. Cross-train building & zoning department employees with other municipal services employees (e.g., public works employees, planning staff) to ensure adequate coverage of duties when other employees are not available such as when they are on leave.
4. Train Building Inspector to also receive and process utility permit applications as required.

FY 2011-12 Goals and Accomplishments

1. Work on a comprehensive revision to the Village's Building Code was completed and approved by the Village Board. The new codes were adopted via Ordinance effective July 21, 2011.
2. The Village staff continues to work closely with a third-party Building Code Consulting firm (T.P.I., Inc.) to ensure the completion of our plan review and inspection process. Our relationship with TPI was also expanded to include in-house plan review services which allows faster turn-around times on permits at reduced costs.
3. Various cross-training between Public Works, Building & Zoning, and Planning staff has occurred enabling staff to cover routine duties of other departments and divisions when needed during the vacation season, etc.

**Municipal Services/Building & Zoning Budget
Fiscal Year 2012-2013**

<u>Program</u>	<u>Description</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Budget</u>
810	General Management	\$ 151,061	\$ 156,891
815	EDP	2,200	5,079
820	Engineering	51,000	49,500
825	Risk Management	-	-
830	Inspection Services	25,800	25,800
835	Capital Improvements	166	-
840	Contingencies	-	-
	Total	\$ 230,227	\$ 237,270
	Percent Difference		3.06%



**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
	Building & Zoning-General Management						
	Personnel Services						
01-40-810-101	Salaries - Permanent Employees	62,277	64,077	62,417	65,295	65,295	66,601
01-40-810-102	Overtime	2,237	2,811	8,053	5,000	6,694	5,000
01-40-810-104	Part Time Clerical	-	-	-	-	-	-
01-40-810-126	Salaries - Clerical	22,719	23,796	23,705	24,297	24,297	24,783
01-40-810-141	Employee Benefits - Medical	19,407	21,903	24,053	26,025	26,025	27,066
01-40-810-144	Employee Benefits - Unemployment	114	117	347	162	162	162
01-40-810-147	Employee Benefits - Medicare	1,239	1,254	1,307	1,372	1,396	1,398
01-40-810-151	I M R F	11,536	12,353	15,028	15,195	15,195	17,589
01-40-810-161	Social Security FICA	5,300	5,359	5,592	5,865	5,970	5,976
* TOTAL	Personnel Services	124,829	131,670	140,502	143,211	145,034	148,575
	Contractual Services						
01-40-810-201	Telephones	1,830	939	882	1,500	1,500	1,500
01-40-810-231	Rental - Storage	-	-	-	-	-	-
01-40-810-236	Radio Paging Systems	-	-	-	-	-	-
* TOTAL	Contractual Services	1,830	939	882	1,500	1,500	1,500
	Supplies & Materials						
01-40-810-301	Office Supplies	791	421	1,113	500	744	500
01-40-810-302	Printing & Publishing	511	956	190	500	500	500
01-40-810-303	Gas-Oil-Wash-Mileage	1,025	1,041	1,217	1,500	1,500	1,770
01-40-810-304	Schools Conference Travel	3,400	3,271	1,099	2,000	2,000	2,000
01-40-810-307	Fees Dues Subscriptions	415	601	345	400	779	489
01-40-810-311	Postage & Meter Rent	401	410	623	400	302	400
01-40-810-335	Camera Supplies	42	-	-	-	-	-
* TOTAL	Supplies & Materials	6,585	6,700	4,587	5,300	5,825	5,659
	Equipment-Office						
01-40-810-401	Operating Equipment	676	5	210	300	300	300
01-40-810-409	Maintenance - Vehicles	26	142	628	750	857	857
01-40-810-411	Maintenance - Radio Equip	-	-	-	-	-	-
* TOTAL	Equipment-Office	702	147	838	1,050	1,157	1,157
** TOTAL	Building & Zoning-General Management	133,946	139,456	146,809	151,061	153,516	156,891
	Building & Zoning EDP						
	Contractual Services						
01-40-815-212	EDP Software	-	-	-	500	-	600
01-40-815-263	EDP Equipment Maintenance	-	-	295	250	-	250
* TOTAL	Contractual Services	-	-	295	750	-	850
	Supplies & Materials						
01-40-815-305	EDP Personal Training	-	-	18	400	-	400
01-40-815-306	Consulting Services	-	1,000	-	750	-	750
* TOTAL	Supplies & Materials	-	1,000	18	1,150	-	1,150
	Equipment						
01-40-815-401	EDP Operating Equipment	291	-	-	300	-	3,079
* TOTAL	Operating Equipment	291	-	-	300	-	3,079
** TOTAL	Building & Zoning EDP	291	1,000	313	2,200	-	5,079
	Building & Zoning Engineering						
	Contractual Services						
01-40-820-245	Fees - Engineering	1,580	-	935	4,000	330	3,000
01-40-820-246	Fees - Drainage Engineer	7,297	5,578	8,427	6,000	4,043	6,000
01-40-820-247	Reimburse Exp. - Engineering	1,445	6,405	-	1,500	-	1,000
01-40-820-254	Plan Review - Engineer	7,437	4,442	2,758	4,500	2,976	4,500
01-40-820-255	Plan Review - Structural	10,230	-	4,600	5,000	5,089	5,000
01-40-820-257	Plan Review - Planner	-	-	-	-	-	-
01-40-820-258	Plan Review - Building Code	14,588	23,444	40,098	20,000	18,250	20,000
01-40-820-259	Plan Review - Drainage Engineer	17,658	13,210	11,126	10,000	10,000	10,000
* TOTAL	Contractual Services	60,235	53,079	67,944	51,000	40,688	49,500
** TOTAL	Building & Zoning Engineering	60,235	53,079	67,944	51,000	40,688	49,500
	Building & Zoning Risk Management						
	Contractual Services						

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
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	11,970	10,000	11,344	10,000
01-40-830-115	Plumbing Inspection	8,640	6,671	6,435	4,800	4,800	4,800
01-40-830-117	Elevator Inspection	5,207	6,792	6,704	7,000	7,000	7,000
01-40-830-119	Code Enforcement Inspection	4,852	3,448	4,772	4,000	4,000	4,000
* TOTAL	Personnel Services	35,841	27,021	29,881	25,800	27,144	25,800
** TOTAL	Building & Zoning Inspection Services	35,841	27,021	29,881	25,800	27,144	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	622	166	-	-
* TOTAL	Capital Expenditures	883	883	622	166	-	-
** TOTAL	Building & Zoning Capital Improvements	883	883	622	166	-	-
	Building & Zoning Contingencies						
	Contingencies						
01-40-840-799	Contingencies	-	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-	-
** TOTAL	Building & Zoning Contingencies	-	-	-	-	-	-
*** TOTAL	Total- Building & Zoning	231,196	221,439	245,569	230,227	221,348	237,270
	Difference from Budget 11-12 to Proposed 12-13:					\$ 7,043	3.06%
	Difference from Budget 11-12 to Estimated Actual 11-12:					\$ (8,879)	-3.86%
	Difference from Estimated Actual 11-12 to Proposed 12-13:					\$ 15,922	7.19%

OTHER FUNDS



THE VILLAGE OF
WILLOWBROOK

**FINANCIAL SUMMARY - FY 2012-13
WATER FUND**

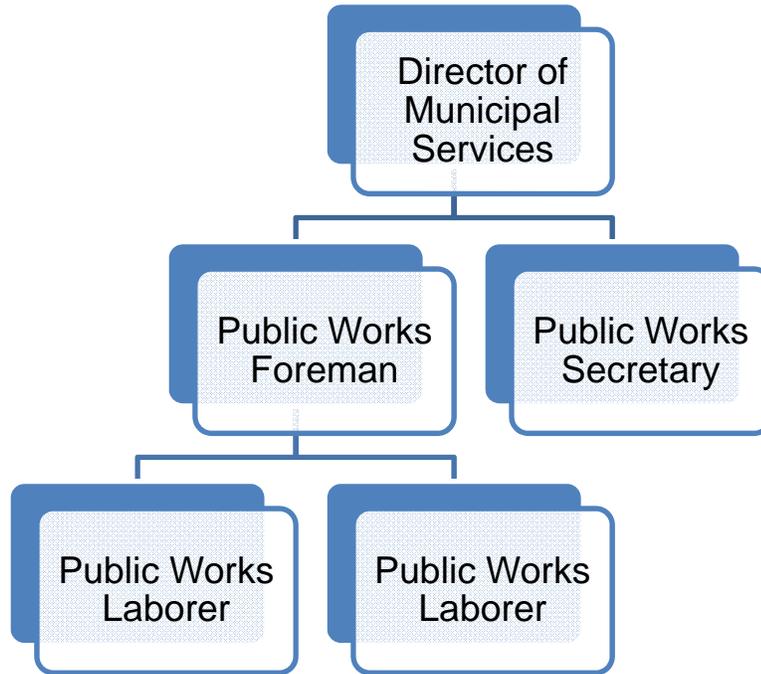
	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	Year 1 FY 12-13 PROPOSED BUDGET	Year 2		Year 3		Year 4		Year 5	
							PROPOSED BUDGET							
TOTAL NET ASSETS	\$ 4,904,299	\$ 4,876,103	\$ 4,844,108	\$ 4,746,236	\$ 4,746,236	\$ 4,651,737	\$ 4,766,913	\$ 4,561,825	\$ 4,125,541	\$ 3,534,624				
REVENUES-BASE	1,718,516	1,693,643	1,842,503	1,850,342	1,945,405	2,332,332	2,332,242	2,332,242	2,332,242	2,332,242				
OPERATING EXPENSES-BASE	1,678,092	1,724,350	1,922,264	1,860,143	1,977,573	2,192,156	2,491,506	2,733,202	2,897,335	2,928,220				
CAPITAL EXPENSES-BASE	68,620	1,288	18,111	62,331	62,331	25,000	45,824	35,324	25,824	55,000				
TOTAL EXPENSES	1,746,712	1,725,638	1,940,375	1,922,474	2,039,904	2,217,156	2,537,330	2,768,526	2,923,159	2,983,220				
NET SURPLUS (DEFICIT)	(28,196)	(31,995)	(97,872)	(72,132)	(94,499)	115,176	(205,088)	(436,284)	(590,917)	(650,978)				
TOTAL NET ASSETS	\$ 4,876,103	\$ 4,844,108	\$ 4,746,236	\$ 4,674,104	\$ 4,651,737	\$ 4,766,913	\$ 4,561,825	\$ 4,125,541	\$ 3,534,624	\$ 2,883,646				
NET ASSETS - INVESTED IN CAPITAL ASSETS	4,157,378	4,208,288	4,158,510	4,158,510	4,158,510	4,158,510	4,158,510	4,158,510	4,158,510	4,158,510				
UNRESTRICTED NET ASSETS*	718,725	635,820	587,726	515,594	493,227	608,403	403,315	(32,969)	(623,886)	(1,274,864)				
	4,876,103	4,844,108	4,746,236	4,674,104	4,651,737	4,766,913	4,561,825	4,125,541	3,534,624	2,883,646				
DAYS OPERATING EXPENSE**	156	135	112	101	91	101	59	(4)	(79)	(159)				
COST PER DAY TO OPERATE WATER FUND	\$ 4,598	\$ 4,724	\$ 5,266	\$ 5,096	\$ 5,418	\$ 6,006	\$ 6,826	\$ 7,488	\$ 7,938	\$ 8,023				

**UNRESTRICTED NET ASSETS IS THE AMOUNT AVAILABLE TO SPEND

**CALCULATED AS UNRESTRICTED (SPENDABLE) NET ASSETS DIVIDED BY DAILY COST TO OPERATE WATER FUND

***REVENUES DO NOT INCLUDE ANY RATE INCREASES

Village of Willowbrook
Water Department
ORGANIZATION CHART



*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 2012-13 Goals and Objectives

1. Design and publish the 2012 (2011 Monitoring year) Water Quality Report and mail to all water consumers prior to July 1, 2012, as required by the USEPA. Consider outsourcing this work to a specialized publication company familiar with the CCR requirements
2. Replace eight (8) obsolete Traverse City brand fire hydrants with new East Jordan models (continuation of multi-year program).
3. Complete repairs to the Village water distribution system as required. Purchase a handheld GPS device to assist in locating water valves to facilitate the quick repair of leaks and breaks.
4. Consider necessary software upgrades to the water billing system (i.e., Aclara) to ensure water readings are obtained when necessary without delaying the billing cycle.
5. Provide sufficient training on the Village water system to assist in having public works employees successfully obtain their IEPA Class “C” Operators Certificate.

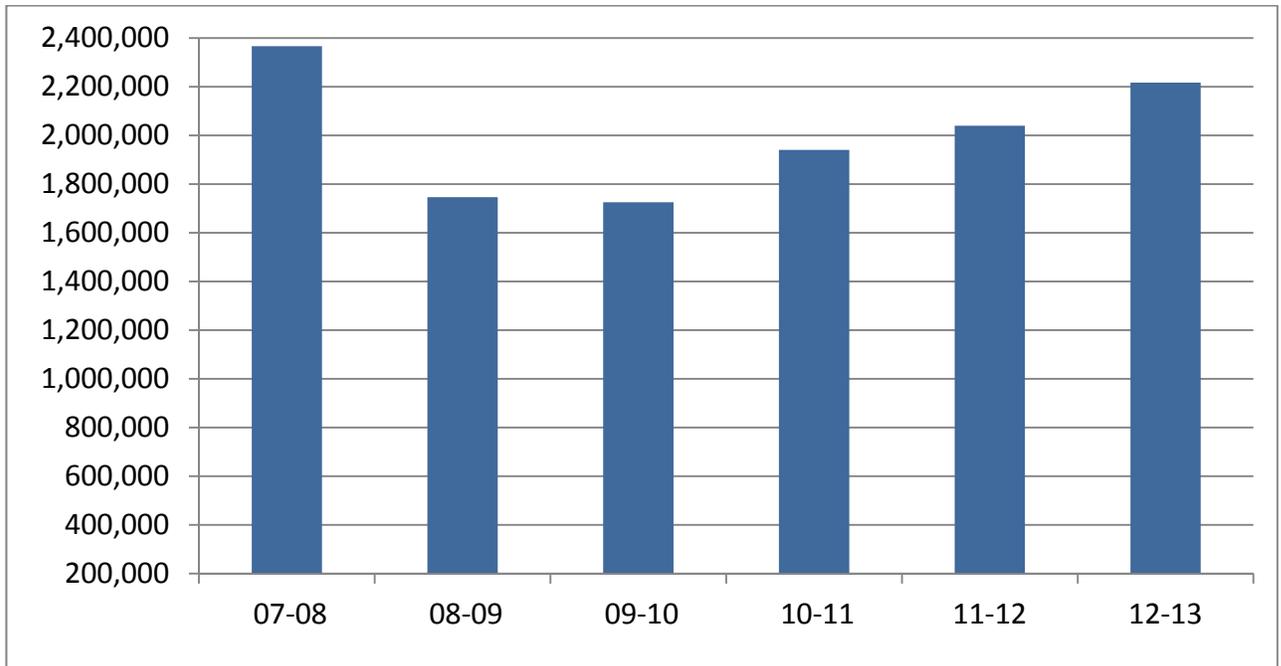
FY 2011-2012 Goals and Accomplishments

1. Revised the Consumer Confidence Report (CCR), using a similar tri-fold publication format, and mailed hardcopies to all water consumers prior to the USEPA deadline.
2. Eight (8) obsolete Traverse City brand fire hydrants were replaced with new East Jordan models.
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.
4. Capital Replacement Program: After proposals were received, the low proposal for the replacement of the Village’s backhoe/loader was accepted. The old piece of equipment was traded-in towards the new one.
5. All three (3) above ground water storage tanks were cleaned and disinfected by a hired tank cleaning consulting firm.

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

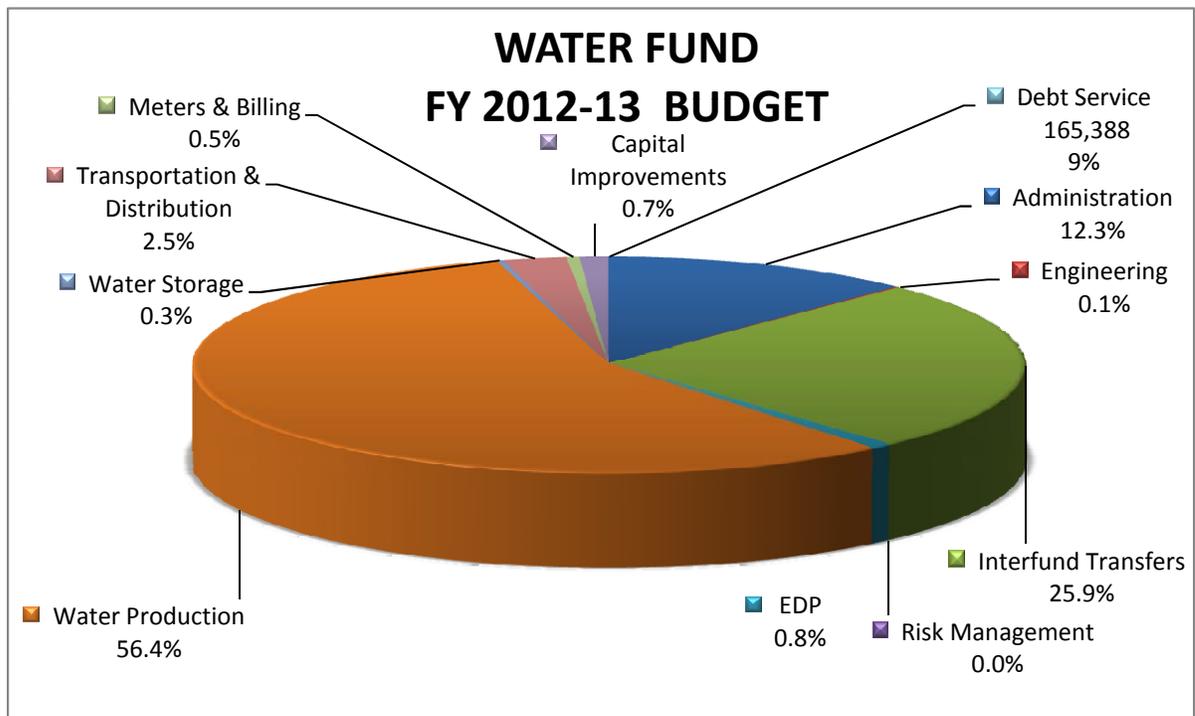


The chart above illustrates the consistency of expenditures in the Village's Water Fund. Generally any increases of magnitude relate to capital improvements of the system. In Fiscal Year 2007-08 the large increase was the result of a \$572,250 transfer to the Water Capital Improvements Fund. The transfer 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 2012-13 is a result of a 20% increase in cost of purchased water supplied by the DuPage Water Commission.

**Water Fund
Fiscal Year 2012-13**

<u>Program</u>	<u>Description</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Budget</u>
401	Administration	\$ 254,317	\$ 272,072
405	Engineering	2,575	2,575
410	Interfund Transfers	726,833	575,181
415	Risk Management	-	-
417	EDP	14,525	18,782
420	Water Production	784,878	1,251,171
425	Water Storage	5,750	6,090
430	Transportation & Distribution	62,005	55,025
435	Meters & Billing	9,260	11,260
440	Capital Improvements	62,331	25,000
449	Contingencies-Debt Service	-	-
Total	Water Fund	\$ 1,922,474	\$ 2,217,156
	Percent Difference		15.33%



**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
	Water Fund						
	EXPENSES						
	Personal Services						
02-50-401-101	Salaries - Permanent Employees	132,446	132,866	145,966	107,807	107,807	117,357
02-50-401-102	Overtime	24,847	27,906	29,147	27,900	27,900	27,900
02-50-401-103	Part Time - Labor	6,723	13,297	7,946	8,000	8,000	8,000
02-50-401-126	Salaries - Clerical	25,635	25,986	27,053	25,595	25,595	26,106
02-50-401-141	Employee Benefits - Medical	16,588	12,703	18,768	21,225	21,225	22,074
02-50-401-144	Employee Benefits - Unemployment	265	265	684	378	378	378
02-50-401-147	Employee Benefits - Medicare	2,634	2,806	2,846	2,455	2,455	2,601
02-50-401-151	I M R F	24,296	24,957	29,987	25,910	25,910	31,272
02-50-401-161	Social Security FICA	11,264	11,912	11,753	10,497	10,497	11,121
* TOTAL	Personal Services	244,698	252,698	274,150	229,767	229,767	246,809
	Contractual Services						
02-50-401-201	Phone - Telephones	9,808	9,167	9,068	8,000	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	9,068	9,000	9,000	9,000
	Supplies & Materials						
02-50-401-301	Office Supplies	483	2,416	1,244	1,490	1,490	1,490
02-50-401-302	Printing & Publishing	2,709	2,977	1,604	2,500	2,662	2,662
02-50-401-303	Gas-Oil-Wash-Mileage	4,988	3,335	2,384	3,060	3,060	3,611
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	325	750	750	750
02-50-401-311	Postage & Meter Rent	6,191	5,220	5,758	5,600	5,600	5,600
* TOTAL	Supplies & Materials	15,925	15,461	11,315	15,050	15,212	15,763
	Equipment-Office						
02-50-401-405	Furniture & Office Equipment	-	-	-	500	500	500
* TOTAL	Equipment Office	-	-	-	500	500	500
** TOTAL	Water Fund-Administration	270,845	277,326	294,533	254,317	254,479	272,072
	Water Fund-Engineering						
	Contractual Services						
02-50-405-245	Fees - Engineering	5,017	1,594	1,218	2,575	2,575	2,575
* TOTAL	Contractual Services	5,017	1,594	1,218	2,575	2,575	2,575
** TOTAL	Water Fund-Engineering	5,017	1,594	1,218	2,575	2,575	2,575
	Water Fund-Interfund Transfers						
	Other Expenditures						
02-50-410-501	Reimburse General Corporate Fund	407,000	427,282	416,418	395,115	395,115	389,423
02-50-410-505	Transfer To Capital Project Fund	-	-	-	-	-	-
02-50-410-506	Transfer To Water Capital Improvement	93,221	-	34,100	281,560	281,560	134,960
02-50-410-507	Transfer To 2008 Bond Fund	-	64,214	51,118	50,158	50,158	50,798
* TOTAL	Other Expenditures	500,221	491,496	501,636	726,833	726,833	575,181
** TOTAL	Water Fund-Interfund Transfers	500,221	491,496	501,636	726,833	726,833	575,181
	Water Fund-Risk Management						
	Contractual Services						
02-50-415-273	Self Insurance - Deductible	-	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-	-
** TOTAL	Water Fund-Risk Management	-	-	-	-	-	-
	Water Fund EDP						
	Contractual Services						
02-50-417-212	EDP Software	4,500	8,721	9,408	10,150	10,150	11,150
02-50-417-263	EDP Equipment Maintenance	604	2,227	1,771	1,500	1,500	2,000
* TOTAL	Contractual Services	5,104	10,948	11,179	11,650	11,650	13,150
	Supplies & Materials						
02-50-417-305	EDP Personal Training	225	-	-	1,000	1,000	500
* TOTAL	Supplies & Materials	225	-	-	1,000	1,000	500
	Equipment						

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
02-50-417-401	EDP Operating Equipment	515	328	49	1,875	1,875	5,132
* TOTAL	Operating Equipment	515	328	49	1,875	1,875	5,132
** TOTAL	Water Fund EDP	5,844	11,276	11,228	14,525	14,525	18,782
	Water Fund-Water Production						
	Contractual Services						
02-50-420-206	Energy - Electric Pump	19,642	12,143	15,809	20,000	20,000	17,000
02-50-420-294	Landscape - Well 1&3	-	-	-	500	500	500
02-50-420-297	Landscaping-Standpipe	1,163	1,082	1,068	500	995	1,000
* TOTAL	Contractual Services	20,805	13,225	16,877	21,000	21,495	18,500
	Supplies & Materials						
02-50-420-361	Chemicals	1,417	1,389	1,136	1,000	1,000	1,100
02-50-420-362	Sampling Analysis	3,282	3,084	3,570	2,678	2,678	2,678
* TOTAL	Supplies & Materials	4,699	4,473	4,706	3,678	3,678	3,778
	Equipment-Office						
02-50-420-488	Maintenance - Pumps & Well 3	-	-	35	500	500	500
02-50-420-491	Pump Inspection Repair Maintain Standp	585	43	-	500	500	500
* TOTAL	Equipment-Office	585	43	35	1,000	1,000	1,000
	Other Expenditures						
02-50-420-575	Purchase Of Water	531,930	637,070	781,900	759,200	875,750	1,227,893
* TOTAL	Other Expenditures	531,930	637,070	781,900	759,200	875,750	1,227,893
** TOTAL	Water Fund-Water Production	558,019	654,811	803,518	784,878	901,923	1,251,171
	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	834	500	633	1,000
02-50-425-474	W H R&M - Willowbrook Executive Plaza	2,505	560	590	500	590	590
02-50-425-475	Materials, Supplies, Standpipe, Pumphou	1,702	2,058	539	1,750	1,750	1,500
02-50-425-485	Repair, Maintenance-Standpipe, Pumphou	5,059	2,262	4,180	3,000	3,000	3,000
* TOTAL	Equipment-Office	12,021	5,919	6,143	5,750	5,973	6,090
** TOTAL	Water Fund-Water Storage	12,021	5,919	6,143	5,750	5,973	6,090
	Water Fund-Transportation & Distribution						
	Contractual Services						
02-50-430-276	Leak Surveys	2,555	2,400	4,295	3,000	3,000	3,000
02-50-430-277	Water Distribution Repair-Maintenance	62,399	38,288	78,676	50,000	50,000	45,000
02-50-430-299	Landscape - Other	-	1,761	(786)	3,500	3,500	2,000
* TOTAL	Contractual Services	64,954	42,449	82,185	56,500	56,500	50,000
	Capital Equipment						
02-50-430-401	Operating Equipment	23	560	-	1,480	1,480	1,000
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	4,402	3,000	3,000	3,000
* TOTAL	Equipment-Office	892	726	4,402	5,505	5,505	5,025
** TOTAL	Water Fund-Transportation & Distributio	65,846	43,175	86,587	62,005	62,005	55,025
	Water Fund-Meters & Billing						
	Contractual Services						
02-50-435-278	Meters Flow Testing	327	-	1,784	1,000	1,000	1,000
* TOTAL	Contractual Services	327	-	1,784	1,000	1,000	1,000
	Equipment-Office						
02-50-435-461	New - Metering Equipment	2,523	14,639	2,299	6,000	6,000	8,000
02-50-435-462	Meter Replacement	-	32	-	250	250	250
02-50-435-463	Maintenance - Meter Equipment	-	-	297	2,010	2,010	2,010
* TOTAL	Equipment-Office	2,523	14,671	2,596	8,260	8,260	10,260
** TOTAL	Water Fund-Meters & Billing	2,850	14,671	4,380	9,260	9,260	11,260
	Water Fund-Capital Improvements						
	Capital Expenditures						

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
02-50-440-626	Vehicles - New & Other	-	-	-	35,000	35,000	-
02-50-440-643	Painting - Tank Washing/Hydrants	40,000	-	-	12,000	12,000	-
02-50-440-692	Pressure Adjusting Station-Door Replace:	-	-	3,700	-	-	-
02-50-440-694	Distribution System Replacement	27,332	-	13,439	15,000	15,000	25,000
02-50-440-695	EDP	1,288	1,288	972	331	331	-
02-50-440-696	Water Main Extension	-	-	-	-	-	-
* TOTAL	Capital Expenditures	68,620	1,288	18,111	62,331	62,331	25,000
** TOTAL	Water Fund-Capital Improvements	68,620	1,288	18,111	62,331	62,331	25,000
	Water Fund Contingencies						
	Contingencies						
02-50-449-101	Depreciation Expense	237,687	212,402	209,777	-	-	-
02-50-449-102	Interest Expense	17,570	9,508	1,072	-	-	-
02-50-449-103	Bond Issuance Costs	2,172	2,172	2,172	-	-	-
02-50-449-104	Bond Principal Expense	-	-	-	-	-	-
02-50-449-799	Contingencies	-	-	-	-	-	-
* TOTAL	Contingencies	257,429	224,082	213,021	-	-	-
** TOTAL	Water Fund Contingencies	257,429	224,082	213,021	-	-	-
*** TOTAL	Total Water Fund	1,746,712	1,725,638	1,940,375	1,922,474	2,039,904	2,217,156
	Difference from Budget 11-12 to Proposed 12-13:					\$ 294,682	15.33%
	Difference from Budget 11-12 to Estimated Actual 11-12:					\$ 117,430	6.11%
	Difference from Estimated Actual 11-12 to Proposed 12-13:					\$ 177,252	8.69%

VILLAGE OF WILLOWBROOK
 ADMINISTRATIVE SERVICES CHARGEBACK
 ACCOUNT 02-410-501
 FOR SERVICES FISCAL YEAR 2012-13

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	252,955	25	63,239	
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	1,500	20	300	
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	1,750	10	175	
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	205,709	40	82,284	
01-10-485-602	BLDG IMPROVEMENTS	18,000	10	1,800	
01-10-485-611	FURNITURE & OFFICE EQUIP - COPIER	500	20	100	
FINANCE					
01-25-610 (101-161)	SALARIES & BENEFITS- FINANCE	117,961	25	29,490	
01-25-610-304	SCHOOLS, CONVENTIONS, MEETINGS	1,000	10	100	
01-25-615-212	EDP SOFTWARE- ACCT/PAYROLL/CR	21,279	25	5,320	
01-25-615-306	IT CONSULTING FEES	22,000	25	5,500	
01-25-620-251	AUDIT	24,100	20	4,820	
01-25-620-252	FINANCIAL SERVICES	92,700	20	<u>18,540</u>	
TOTAL GENERAL GOVERNMENT				<u><u>243,527</u></u>	62.5%
POLICE					
01-30-630 (101-161)	SALARIES & BENEFITS- PD	3,258,691	4	<u>130,348</u>	
TOTAL PUBLIC SAFETY				<u><u>130,348</u></u>	33.5%
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 (415-418)	NICOR GAS & MAINTENANCE	7,648	50	3,824	
01-35-735-409	VEHICLE MAINTENANCE	14,950	50	7,475	
01-35-735-411	MAINTENANCE-EQUIPMENT	1,500	50	<u>750</u>	
TOTAL HIGHWAYS AND STREETS				<u><u>15,549</u></u>	4.0%
TOTAL ADMINISTRATIVE OVERHEAD CHARGEBACK				<u><u>\$ 389,423</u></u>	100.0%

Hotel Motel Tax Fund

Fiscal Year 2012-13 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 Willowbrook/Burr Ridge Chamber of Commerce through participation in events and programs.

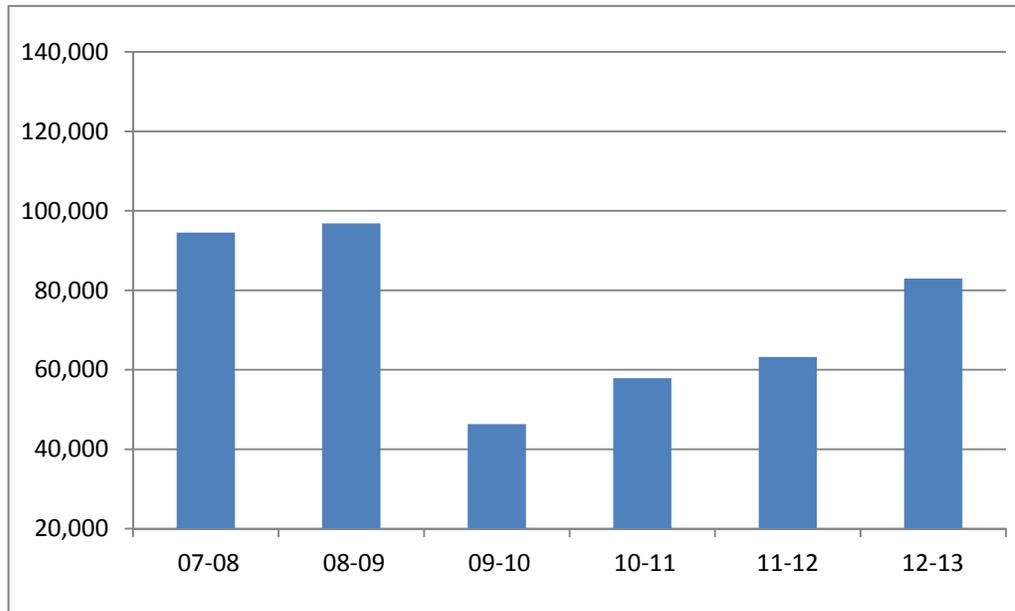
Fiscal Year 2011-12 Goals and Accomplishments

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 Willowbrook/Burr Ridge 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.

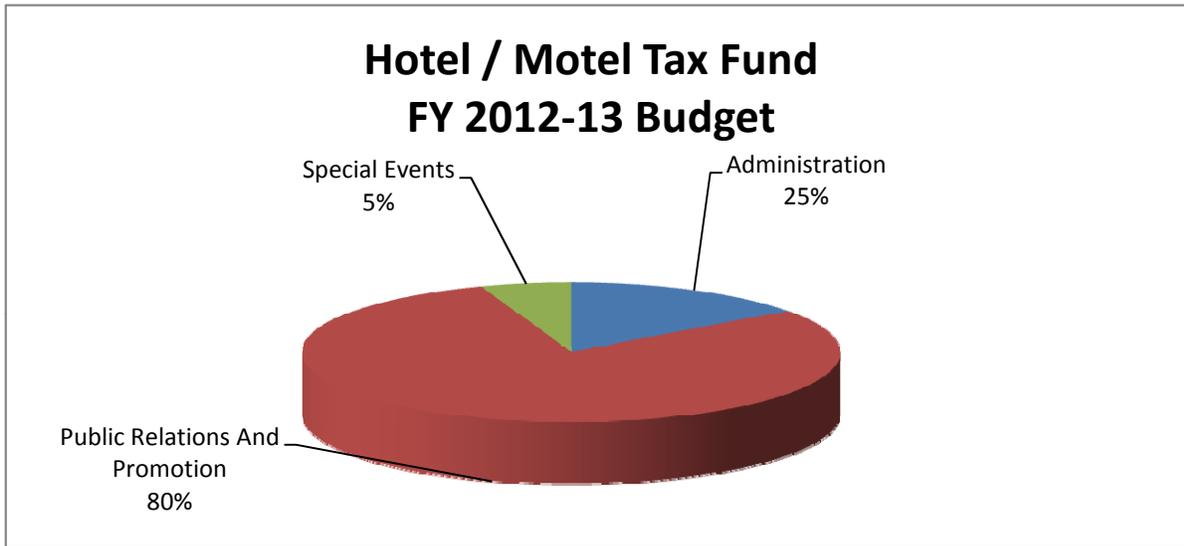
HOTEL/MOTEL FUND EXPENDITURE HISTORY



Based on tax revenues collected in the prior year and projections for FY 2011-12, if hotel/motel tax receipts do not come in as expected the advertising budget will be adjusted accordingly.

**Hotel Motel Tax Fund
Fiscal Year 2012-13**

Program	Description	FY 2011-12 <u>Budget</u>	FY 2012-13 <u>Budget</u>
401	Administration	\$ 12,220	\$ 12,464
435	Public Relations And Promotion	46,000	66,005
436	Special Events	5,000	4,500
449	Contingencies	\$0	-
Total		\$ 63,220	\$ 82,969
Percent Difference			31.24%



**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 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	11,889	12,200	12,200	12,444
03-53-401-311	Postage	8	21	20	20	20	20
* TOTAL	Commodities	18,438	11,021	11,909	12,220	12,220	12,464
	Equipment						
03-53-401-401	Operating Equipment	-	-	-	-	-	-
* TOTAL	Equipment	-	-	-	-	-	-
** TOTAL	Administration	18,438	11,021	11,909	12,220	12,220	12,464
	Public Relations And Promotion						
	Commodities						
03-53-435-302	Printing	-	-	-	-	-	-
03-53-435-316	Landscape Beautification	1,483	916	528	3,000	3,000	3,000
03-53-435-317	Advertising	69,300	27,446	38,313	40,000	40,000	60,005
03-53-435-318	Community Slogan	-	-	-	-	-	-
03-53-435-319	Chamber Directory	3,000	3,000	3,000	3,000	3,000	3,000
* TOTAL	Commodities	73,783	31,362	41,841	46,000	46,000	66,005
** TOTAL	Public Relations And Promotion	73,783	31,362	41,841	46,000	46,000	66,005
	Special Events						
	Commodities						
03-53-436-378	Wine & Dine Intelligently	1,632	1,452	1,646	2,000	2,000	2,000
03-53-436-379	Special Promotional Events	3,000	2,500	2,500	3,000	3,000	2,500
03-53-436-380	Familiarization Tours	-	-	-	-	-	-
* TOTAL	Commodities	4,632	3,952	4,146	5,000	5,000	4,500
** TOTAL	Special Events	4,632	3,952	4,146	5,000	5,000	4,500
	Contingencies						
	Hotel/Motel Contingencies						
03-53-449-799	Contingencies	-	-	-	-	-	-
* TOTAL	Hotel/Motel Contingencies	-	-	-	-	-	-
** TOTAL	Contingencies	-	-	-	-	-	-
**** TOTAL	Hotel/Motel Tax Fund	96,853	46,335	57,896	63,220	63,220	82,969

Difference from Budget 11-12 to Proposed 12-13:	\$	19,749	31.24%
Difference from Budget 11-12 to Estimated Actual 11-12:	\$	-	0.00%
Difference from Estimated Actual 11-12 to Proposed 12-13:	\$	19,749	31.24%

Motor Fuel Tax Fund

FY 2012-13 Goals and Objectives

1. The 2012 MFT Roadway Maintenance Program will consist of the milling and overlay of 2.2 miles of streets located within the northeast quadrant of town. In addition, four (4) individual parking facilities owned by the Village will be sealcoated and restriped as part of the program. Worn pavement markings on four (4) other sections of streets will also be replaced.

FY 2011-12 Goals and Accomplishments

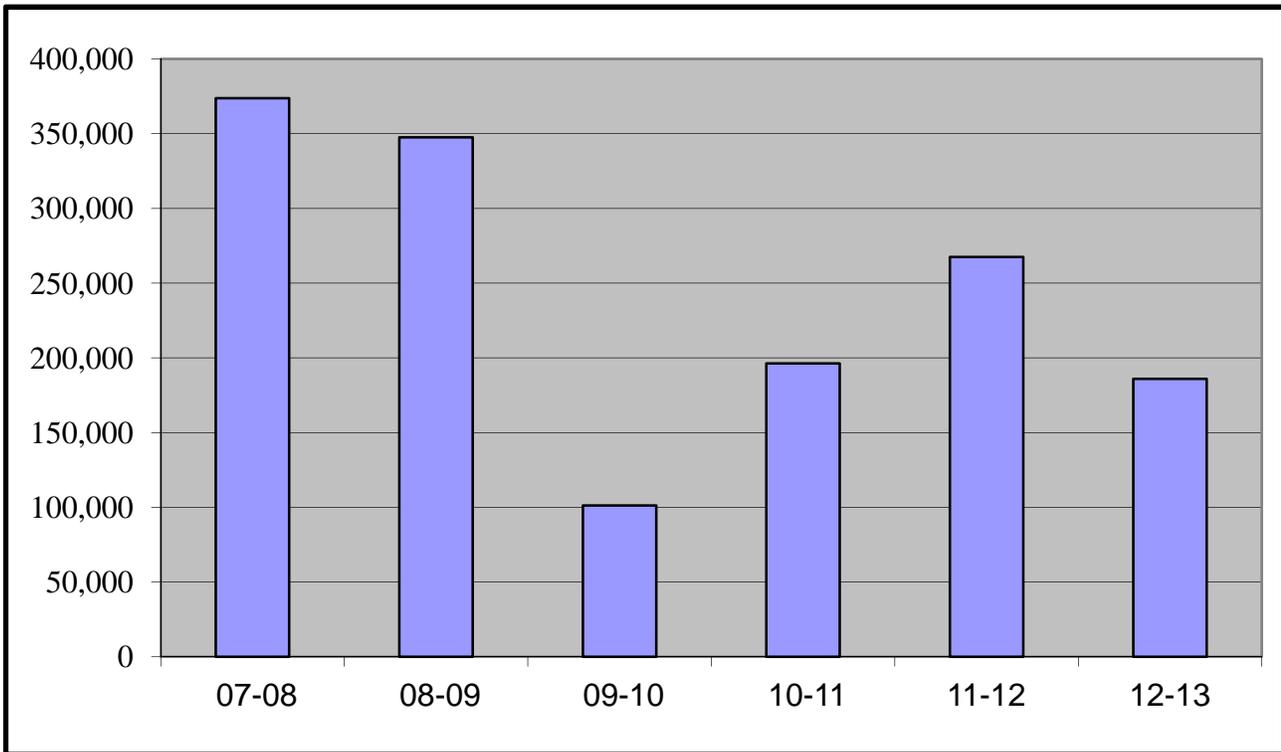
1. The 2011 MFT Roadway Maintenance Program was completed in the Fall of 2011. The program included full-depth patching, milling, asphalt overlay, and restriping of approximately two miles of streets located in various areas of town. Final approval was received from IDOT.

MOTOR FUEL TAX FUND

The Motor Fuel Tax Fund was 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.

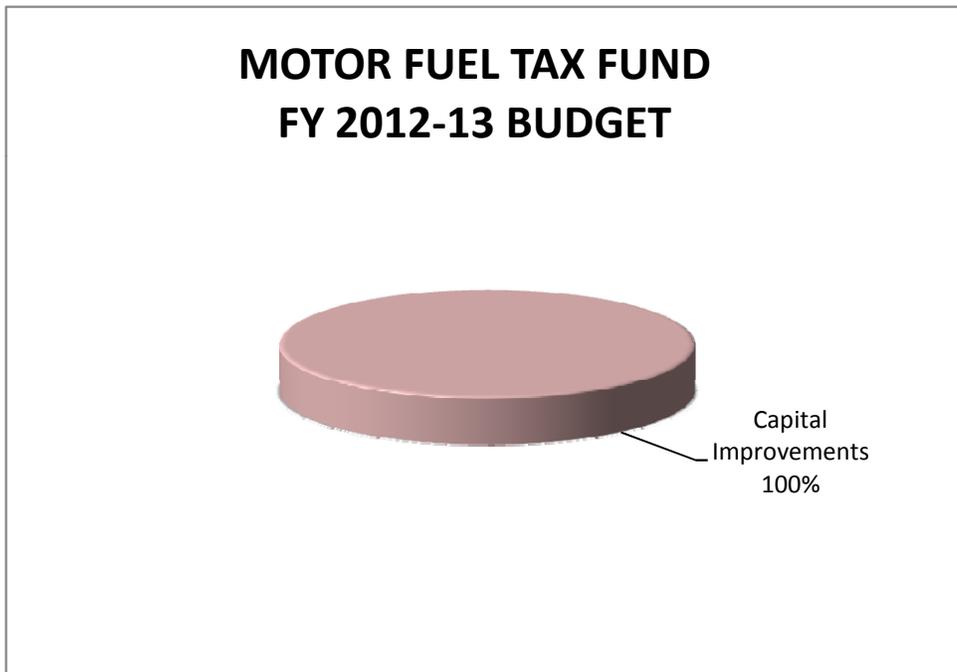
The purpose of this fund is to provide essential maintenance operations and capital improvement of the Village's public street system and related infrastructure. Project management of this Fund is provided by the Director of Municipal Services.

MOTOR FUEL TAX FUND EXPENDITURE HISTORY



**Motor Fuel Tax Fund
Fiscal Year 2012-13**

<u>Program</u>	<u>Description</u>	<u>FY 2011-12 Budget</u>	<u>FY 2012-13 Budget</u>
401	Pavement Markings	\$ -	\$ -
405	Road Signs	-	-
410	Snow Removal	-	-
415	Street Lighting	-	-
420	Traffic Signals	-	-
425	Street Maintenance	-	-
430	Capital Improvements	325,000	186,000
439	Contingencies	-	-
Total	Motor Fuel Tax Fund	\$ 325,000	\$ 186,000
	Percent Difference		-42.77%



**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

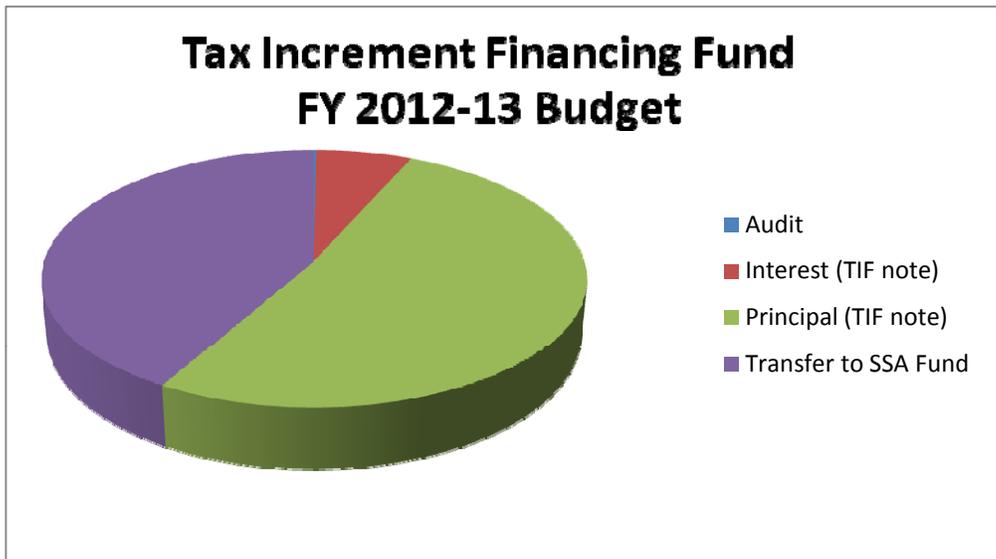
ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
	Motor Fuel Tax Fund EXPENDITURES						
	Motor Fuel Tax-Pavement Marking						
	Contractual Services						
04-56-401-285	Pavement Marking	-	-	-	-	-	-
04-56-401-286	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	-	-	-	-	-	-
	Motor Fuel Tax Capital Improvements						
	Capital Improvements						
04-56-430-684	Street Maintenance Contract	347,523	91,278	181,509	325,000	267,524	186,000
04-56-430-685	LAPP Project	-	9,961	14,745	-	-	-
* TOTAL	Capital Expenditures	347,523	101,239	196,254	325,000	267,524	186,000
** TOTAL	Motor Fuel Tax Capital Improvements	347,523	101,239	196,254	325,000	267,524	186,000

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
	Motor Fuel Tax Contingencies						
04-56-439-799	Contingencies	-	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-	-
** TOTAL	Motor Fuel Tax Contingencies	-	-	-	-	-	-
**** TOTAL	Motor Fuel Tax Fund	347,523	101,239	196,254	325,000	267,524	186,000
	Difference from Budget 11-12 to Proposed 12-13:					\$ (139,000)	-42.77%
	Difference from Budget 11-12 to Estimated Actual 11-12:					\$ (57,476)	-17.68%
	Difference from Estimated Actual 11-12 to Proposed 12-13:					\$ (81,524)	-30.47%

**Tax Increment Financing Fund
Fiscal Year 2012-13**

Program	Description	FY 2011-12 <u>Est. Actual</u>	FY 2012-13 <u>Budget</u>
401	Audit	\$ 1,200	\$ 1,200
401	Interest (TIF note)	78,820	47,457
410	Principal (TIF note)	345,488	375,115
410	Transfer to SSA Fund	<u>\$304,292</u>	<u>304,292</u>
Total		<u>\$ 729,800</u>	<u>\$ 728,064</u>
Percent Difference			-0.24%



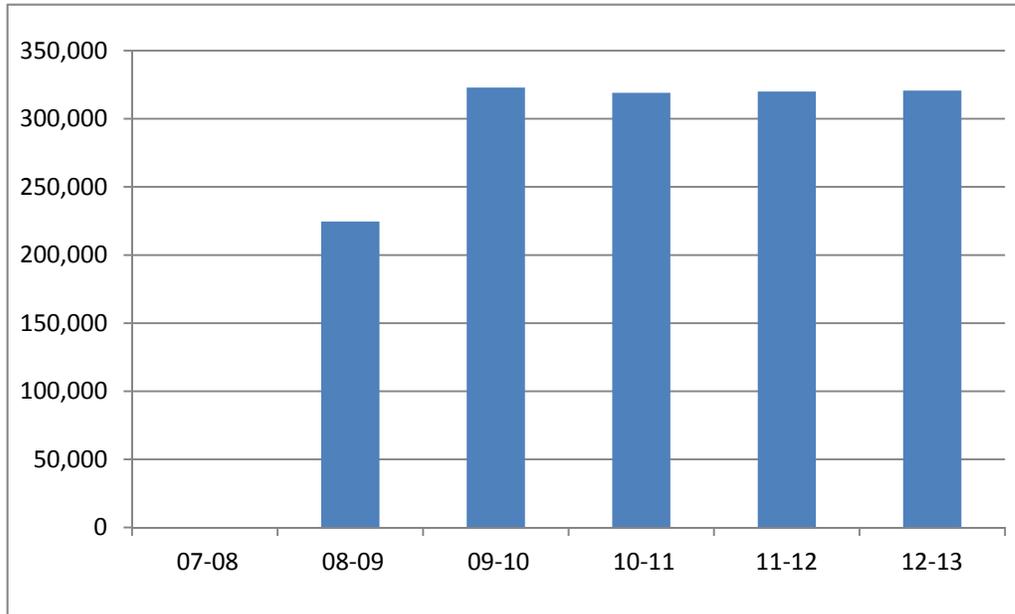
**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
	TIF Special Revenue Fund						
	EXPENDITURES						
	Administration - General						
	Contractual Services						
05-59-401-205	Engineering	850	-	-	-	-	-
05-59-401-245	Audit Fees	-	850	1,200	-	1,200	1,200
05-59-401-302	Printing & Publish	-	-	-	-	-	-
05-59-401-304	Reimb Redevelopment Costs	-	-	-	-	-	-
05-59-401-305	Interest Expense (TIF note)	92,500	114,601	96,759	-	78,820	47,457
*TOTAL	Contractual Services	93,350	115,451	97,959	-	80,020	48,657
**TOTAL	Administration - General	93,350	115,451	97,959	-	80,020	48,657
	Principal Expense						
	Contractual Services						
05-59-410-306	Principal Expense (TIF note)	-	238,421	326,386	-	345,488	375,115
05-59-410-504	Reimb General Fund	-	-	-	-	-	-
05-59-410-505	Transfer to SSA Fund	-	-	296,662	-	304,292	304,292
*TOTAL	Contractual Services	-	238,421	623,048	-	649,780	679,407
**TOTAL	Principal Expense	-	238,421	623,048	-	649,780	679,407
	Attorney Fees						
	Contractual Services						
05-59-425-239	Fees - Village Attorney	5,124	1,050	-	-	-	-
*TOTAL	Contractual Services	5,124	1,050	-	-	-	-
**TOTAL	Attorney Fees	5,124	1,050	-	-	-	-
***TOTAL	TIF Special Revenue Fund	98,474	354,922	721,007	-	729,800	728,064
	Difference from Budget 11-12 to Proposed 12-13:					n/a	n/a
	Difference from Budget 11-12 to Estimated Actual 11-12:					n/a	n/a
	Difference from Estimated Actual 11-12 to Proposed 12-13:					\$ (1,736)	-0.24%

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.

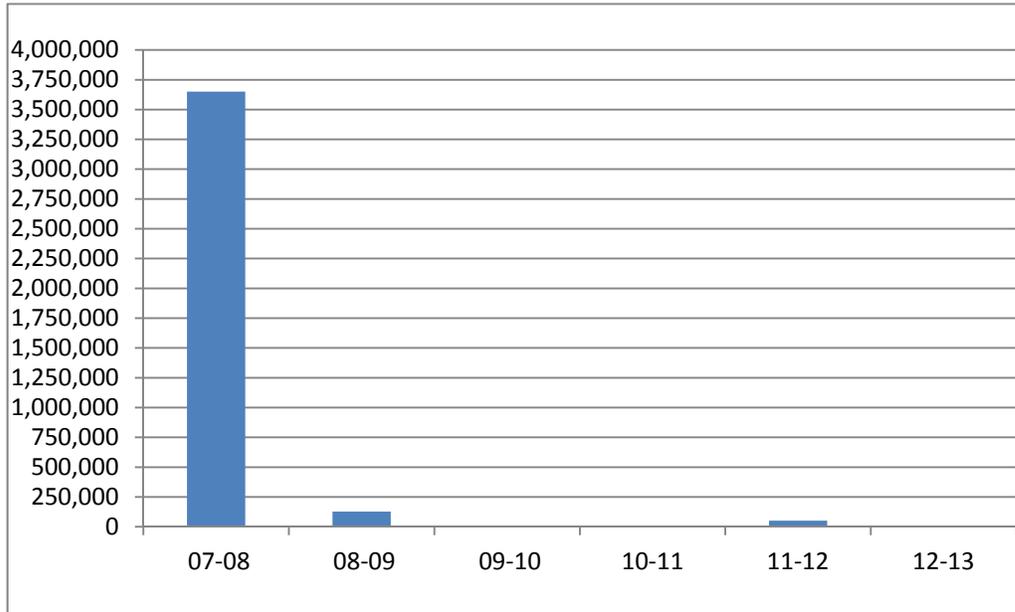
**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
	SSA Bond & Interest Fund						
	EXPENDITURES						
06-60-550-401	Bond Principal Expense	-	105,000	105,000	110,000	110,000	115,000
06-60-550-402	Bond Interest Expense	224,584	217,925	214,040	210,050	210,050	205,760
** TOTAL	SSA Bond & Interest Fund	224,584	322,925	319,040	320,050	320,050	320,760
	SSA Bond & Interest Fund						
	Contingencies						
06-60-555-799	Contingencies	-	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-	-
**** TOTAL	SSA Bond & Interest Fund	224,584	322,925	319,040	320,050	320,050	320,760
	Difference from Budget 11-12 to Proposed 12-13:					\$ 710	0.22%
	Difference from Budget 11-12 to Estimated Actual 11-12:					\$ -	0.00%
	Difference from Estimated Actual 11-12 to Proposed 12-13:					\$ 710	0.22%

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 is expected to be spent in FY 2011-12, after which time the fund will be closed.

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
	SSA One Project Fund						
	EXPENDITURES						
08-63-401-903	Issuance Costs	-	-	-	-	-	-
08-63-445-601	Project Expense	127,297	-	-	51,538	51,538	-
** TOTAL	SSA Bond & Interest Fund	127,297	-	-	51,538	51,538	-
	SSA One Project Fund						
	Contingencies						
08-63-555-799	Contingencies	-	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-	-
**** TOTAL	SSA One Project Fund	127,297	-	-	51,538	51,538	-
	Difference from Budget 11-12 to Proposed 12-13:					\$ (51,538)	-100.00%
	Difference from Budget 11-12 to Estimated Actual 11-12:					\$ -	0.00%
	Difference from Estimated Actual 11-12 to Proposed 12-13:					\$ (51,538)	-100.00%

Water Capital Improvements Fund

FY 2012-13 Goals and Objectives

1. An additional \$12,000 was budgeted to complete the installation of water main insertion valves. This is part of a continuing program to enable smaller sections of water transmission mains to be isolated to reduce the impact to the community during the repair of a main break.
2. \$23,100 was budgeted to complete a hydrant valve exercising program to ensure the continued proper operation of our fire hydrants' valves. As this project is being completed, it is also our desire to GPS locate each hydrant valve for future use.

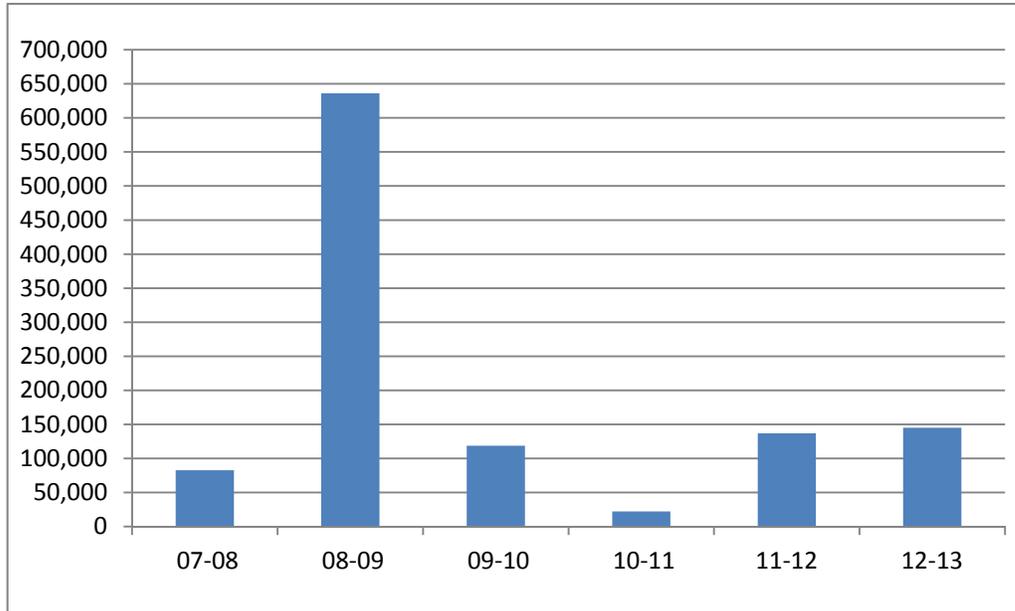
FY 2011-12 Goals and Accomplishments

1. \$4,000 was expended on the installation of new insertion valves in the existing water transmission main along Kingery Highway. This will enable smaller sections of the main to be turned off to repair a break, thereby impacting fewer customers.
2. After a competitive bidding process, the Village Board awarded a contract to R&M Service Solutions to exercise and GPS locate all water valves in the distribution system. This work is now completed and the Village maintains a database of information.

WATER CAPITAL IMPROVEMENTS FUND

The Water Capital Improvements Fund was created to account for improvements to the Village's water system.

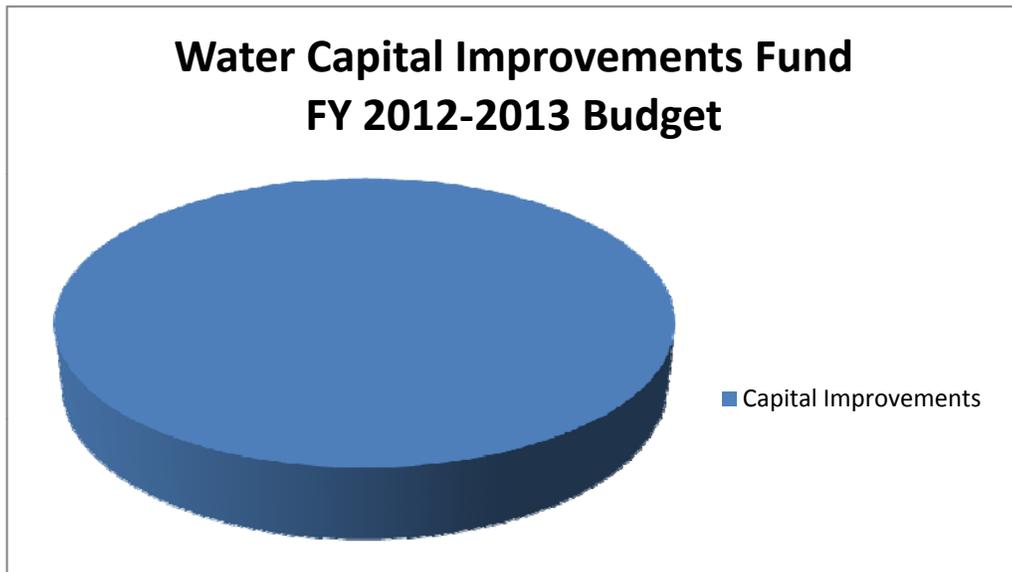
WATER CAPITAL IMPROVEMENTS FUND EXPENDITURE HISTORY



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 funds.

**Water Capital Improvements Fund
Fiscal Year 2012-13**

Program	Description	FY 2011-12 <u>Budget</u>	FY 2012-13 <u>Budget</u>
405	Contractual Services	\$ -	\$ -
410	Interfund Transfers	-	-
440	Capital Improvements	<u>137,000</u>	<u>145,100</u>
Total		<u>\$ 137,000</u>	<u>\$ 145,100</u>
		Percent Difference	5.91%



**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 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	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 Ti	563,194	108,312	-	-	-	-
	Water Capital Improvements Fund Capital Expenditures						
09-65-440-600	Water System Improvements	-	-	5,000	15,000	15,000	23,100
09-65-440-601	Water Main Extensions	63,194	-	-	110,000	110,000	110,000
09-65-440-603	Valve Insertion Program	13,400	2,700	17,167	12,000	12,000	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	22,167	137,000	137,000	145,100
** TOTAL	Water Capital Improvements Fund	636,058	118,612	22,167	137,000	137,000	145,100
	Difference from Budget 11-12 to Proposed 12-13:					\$ 8,100	5.91%
	Difference from Budget 11-12 to Estimated Actual 11-12:					\$ -	0.00%
	Difference from Estimated Actual 11-12 to Proposed 12-13:					\$ 8,100	5.91%

Capital Projects Fund

FY 2012-13 Goals and Objectives

(No planned new projects or expenditures
in the Capital Projects Fund for FY 2012-13)

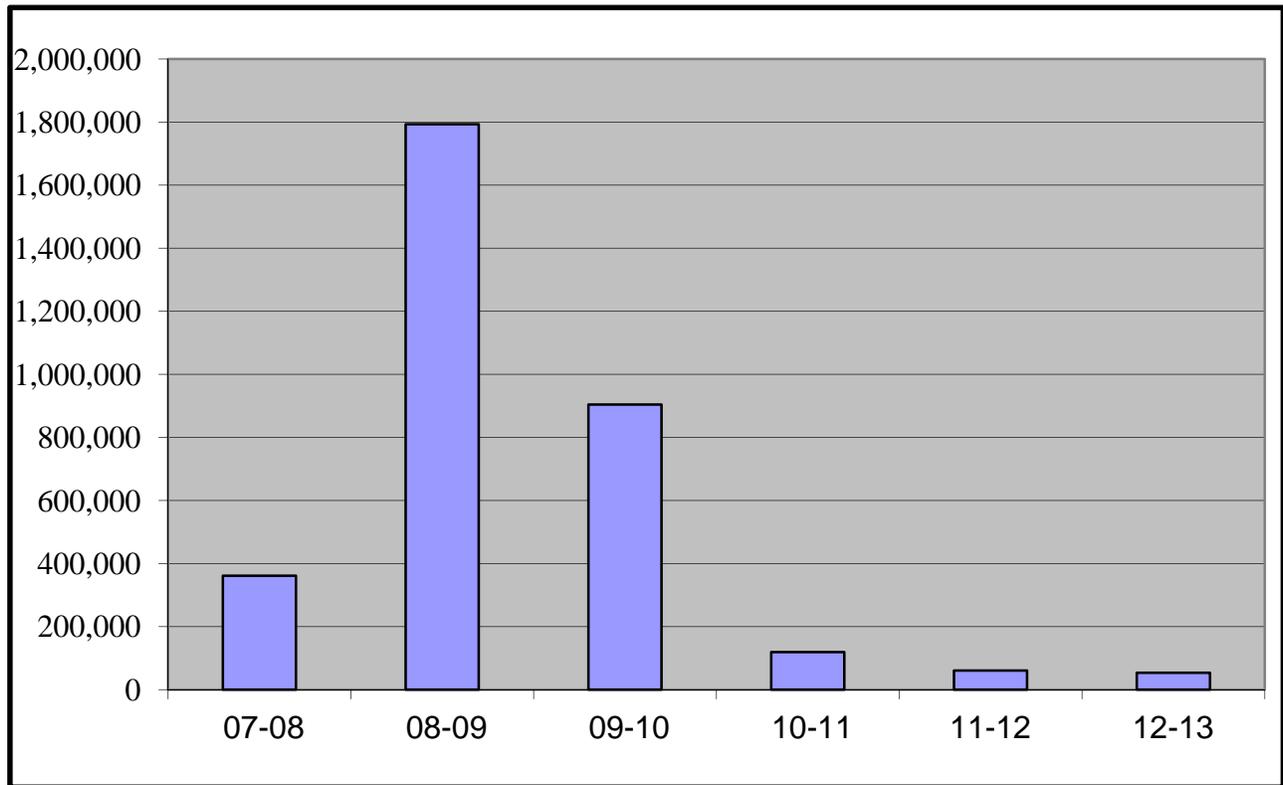
FY 2011-12 Goals and Accomplishments

1. The roof of the accessory storage building on the Village Hall property was removed and replaced as planned. The project was awarded by the Village Board via an adopted resolution and was completed on-time at the anticipated cost.
2. The remaining bond proceeds from the bond issue used to construct the public works facility and complete the 75th Street extension were used to pay down the debt service on the bonds as planned.

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

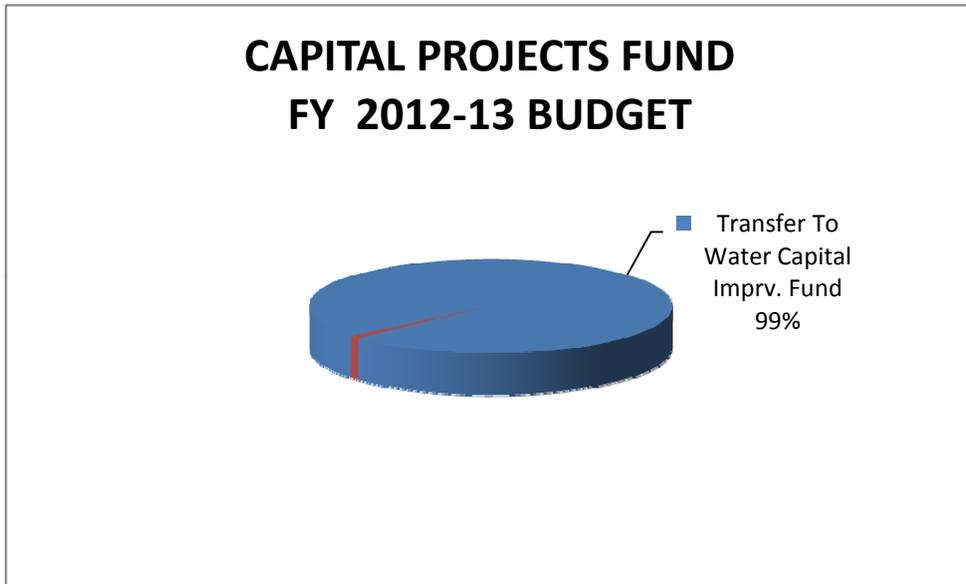


The chart above denotes the amount of funds spent out of the Capital Projects Fund. Amounts allocated in FY 2008-09 and 2009-10 were for the new Public Works facility and completion of the 75th Street Extension.

**Capital Projects Fund
Fiscal Year 2012-13**

Program	Description	FY 2011-12 <u>Budget</u>	FY 2012-13 <u>Budget</u>
430	Transfer To 2008 Bond Fund	\$ 60,000	\$ -
430	Transfer To Water Capital Imprv. Fund	-	53,016
545	Bond Issuance Costs	450	450
550	Debt Service/Principal	-	-
550	Debt Service/Interest	-	-
Total		\$ 60,450	\$ 53,466

Percent Difference -11.55%

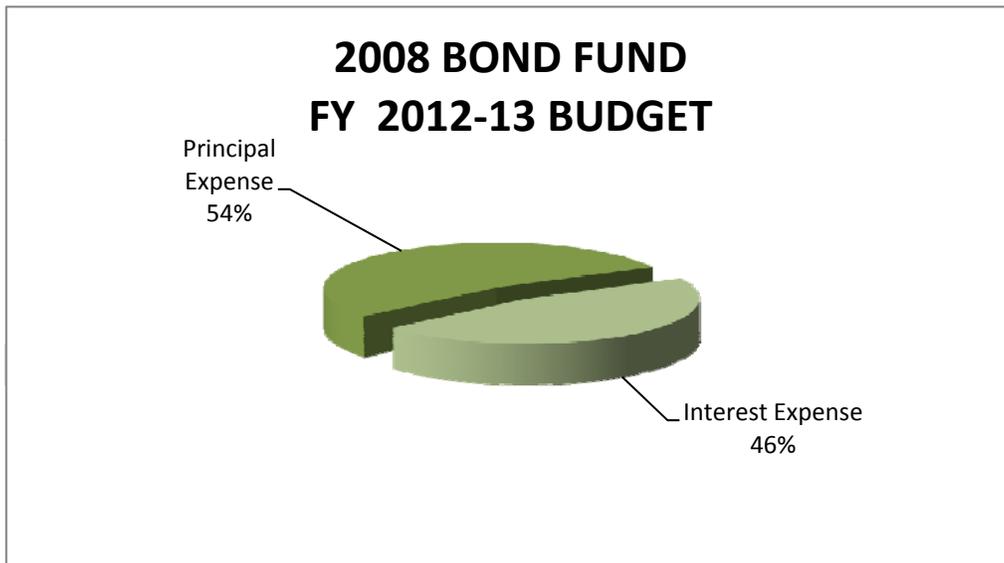


**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 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	60,000	60,000	-
10-68-430-404	Transfer To Water Capital Fund	-	-	-	-	-	53,016
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 Renovator	-	12,441	9,854	-	-	-
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	450	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	<u>1,793,056</u>	<u>903,988</u>	<u>118,908</u>	<u>60,450</u>	<u>60,450</u>	<u>53,466</u>
	Difference from Budget 11-12 to Proposed 12-13:					\$ (6,984)	-11.55%
	Difference from Budget 11-12 to Estimated Actual 11-12:					\$ -	0.00%
	Difference from Estimated Actual 11-12 to Proposed 12-13:					\$ (6,984)	-11.55%

**2008 Bond Fund
Fiscal Year 2012-13**

Program	Description	FY 2011-12 <u>Budget</u>	FY 2012-13 <u>Budget</u>
550	Principal Expense	\$ 80,000	\$ 85,000
410	Interest Expense	<u>76,744</u>	<u>73,744</u>
Total		<u>\$ 156,744</u>	<u>\$ 158,744</u>
		Percent Difference	1.28%



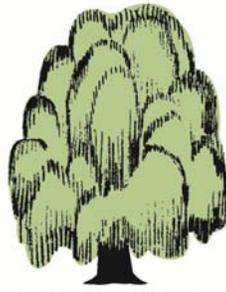
**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
	2008 Bond Fund						
	EXPENDITURES						
11-70-550-401	Bond Principal Expense	-	80,000	80,000	80,000	80,000	85,000
11-70-550-402	Bond Interest Expense	-	117,450	79,744	76,744	76,744	73,744
** TOTAL	2008 Bond Fund	-	197,450	159,744	156,744	156,744	158,744
**** TOTAL	2008 Bond Fund	-	197,450	159,744	156,744	156,744	158,744
	Difference from Budget 11-12 to Proposed 12-13:					\$ 2,000	1.28%
	Difference from Budget 11-12 to Estimated Actual 11-12:					\$ -	0.00%
	Difference from Estimated Actual 11-12 to Proposed 12-13:					\$ 2,000	1.28%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2012 - APRIL 30, 2013**

ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 ESTIMATED ACTUAL	FY 12-13 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 & F	-	-	-	-	-	-
**** TOTAL	Land Acquisition, Facility Expansion & F	-	-	-	-	-	-
	Difference from Budget 11-12 to Proposed 12-13:					\$ -	
	Difference from Budget 11-12 to Estimated Actual 11-12:					\$ -	
	Difference from Estimated Actual 11-12 to Proposed 12-13:					\$ -	

CAPITAL BUDGET



THE VILLAGE OF
WILLOWBROOK

VILLAGE OF WILLOWBROOK CAPITAL IMPROVEMENTS BUDGET

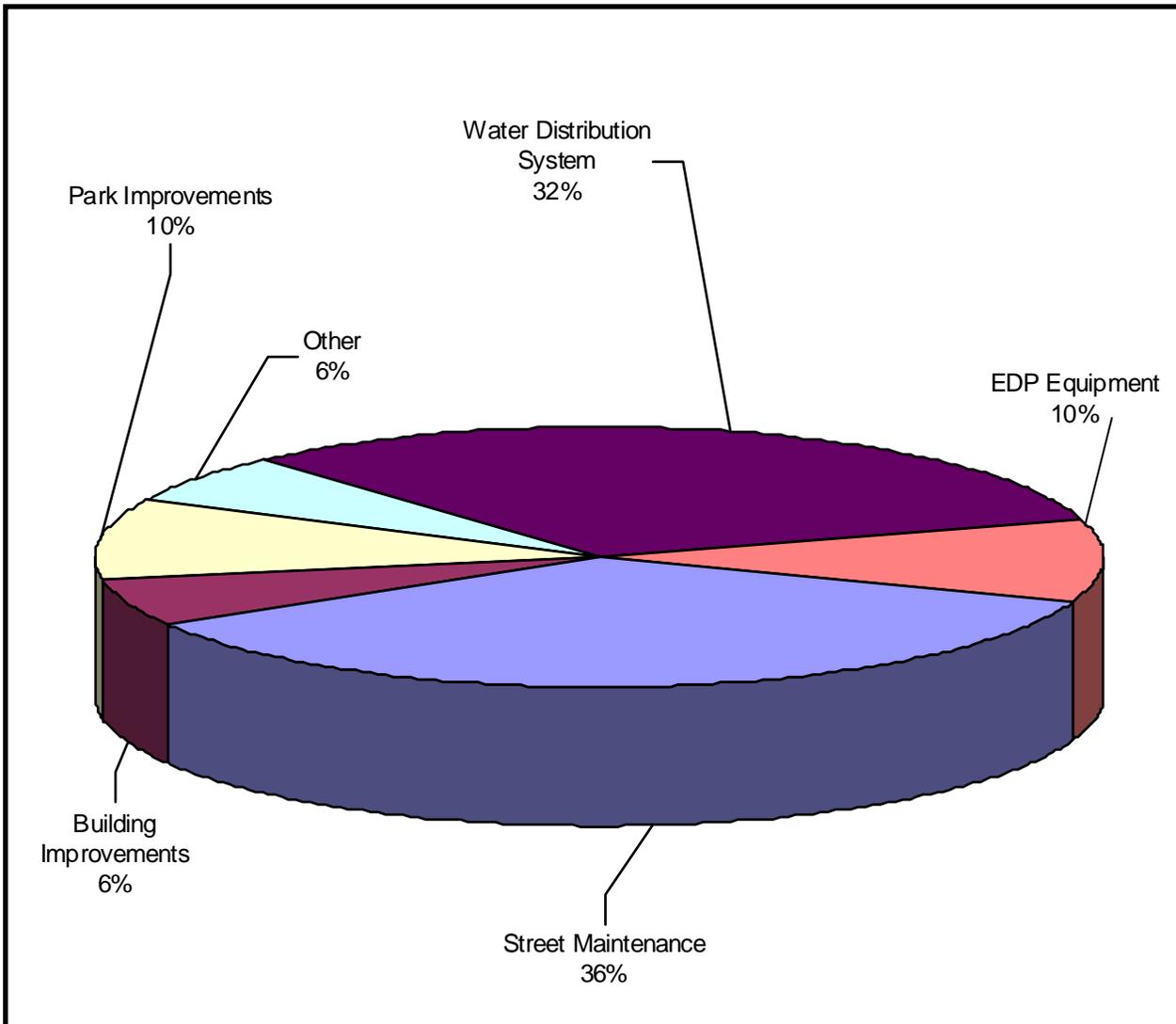
THE PROCESS

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 the following pages 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.

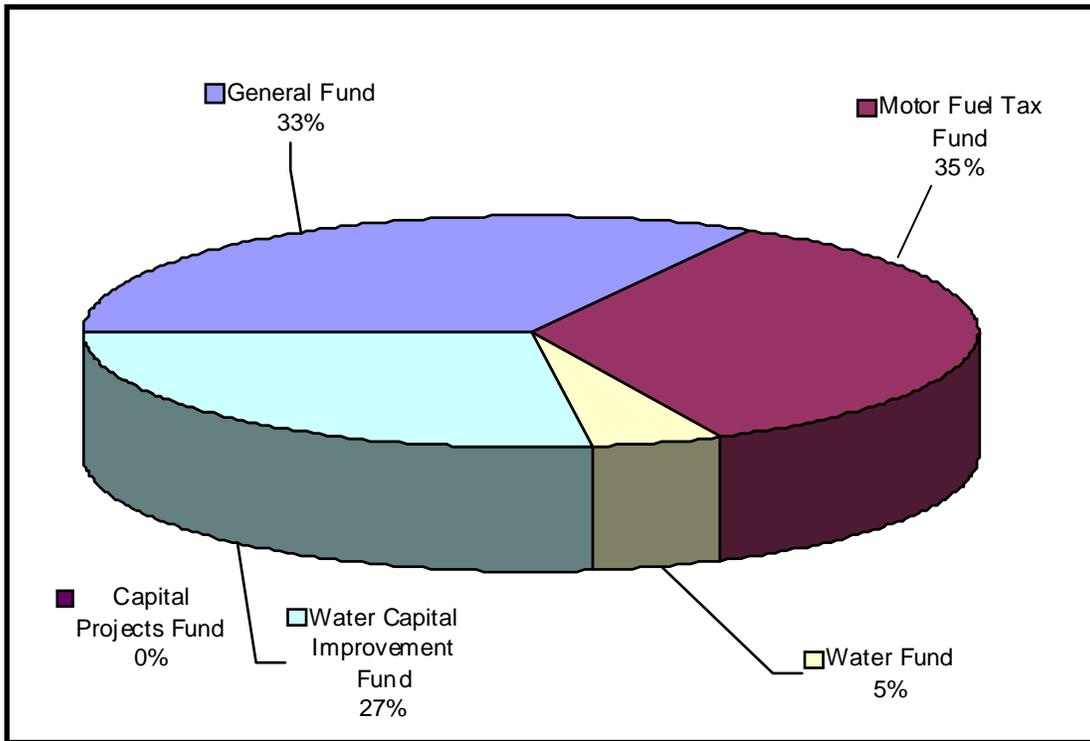
For budgeting purposes, capital equipment and improvement projects are defined as those expenditures that exceed \$10,000 and have a useful life of more than one year. Usually vehicles, machinery, equipment, infrastructure improvements and additions and building improvements are typical capital items.

**CAPITAL EXPENDITURES BY TYPE
FISCAL YEAR 2012-13**



<u>DESCRIPTION</u>	<u>DOLLAR AMOUNT</u>	<u>PERCENT</u>
STREETS	\$191,000	35.8%
BUILDING IMPROVEMENTS	\$31,500	5.9%
PARK IMPROVEMENTS	\$52,350	9.8%
WATER DIST. SYSTEM	\$170,100	31.9%
EDP EQUIPMENT	\$54,893	10.3%
FURNITURE & EQUIPMENT	\$500	0.1%
OTHER	\$33,050	6.2%
TOTAL	\$533,393	100%

**FUNDING SOURCES FOR CAPITAL EXPENDITURES
FISCAL YEAR 2012-13**



GENERAL FUND	\$176,843	33.2%
MOTOR FUEL TAX FUND	\$186,000	34.9%
WATER FUND	\$25,000	4.7%
WATER CAP IMPROV FUND	\$145,100	27.2%
CAPITAL PROJECTS FUND	\$450	0.1%
TOTAL	\$533,393	100%

**Village of Willowbrook
Capital Improvement Expenditures**

ACCOUNT	FUND	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
<u>General Corporate Fund</u>						
Village Board & Clerk - Capital Improvements						
01-05-425-641	E D P Equipment	-	-	-	-	-
* TOTAL	Capital Expenditures	-	-	-	-	-
Administration - Capital Improvements						
01-10-485-602	Building Improvements	17,722	10,612	1,800	9,925	31,500
01-10-485-611	Furniture & Office Equipment	-	-	-	21,549	500
01-10-485-625	Vehicles	23,475	-	-	-	-
01-10-485-641	E D P Equipment	2,167	1,690	2,590	134	4,105
* TOTAL	Capital Expenditures	43,364	12,302	4,390	31,608	36,105
Planning & Development - Capital Improvements						
01-15-540-641	EDP New Equipment	1,531	591	622	-	3,079
* TOTAL	Capital Expenditures	1,531	591	622	-	3,079
Parks & Recreation - Capital Improvements						
01-20-595-641	EDP Equipment	865	865	661	-	2,053
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	-	-
01-20-595-694	Maintenance - Parking Facilities	10,113	-	-	-	18,500
01-20-595-695	Park Improvements-Neighborhood Parks	53,531	3,870	189	51,707	33,850
01-20-595-696	Community Park Development	-	-	-	690	-
* TOTAL	Capital Expenditures	133,503	73,626	56,950	52,397	54,403
Finance - Capital Improvements						
01-25-625-611	Furniture & Office Equipment	-	-	-	-	-
01-25-625-641	E D P Equipment	1,545	1,874	1,052	-	6,158
* TOTAL	Capital Expenditures	1,545	1,874	1,052	-	6,158
Police - Capital Improvements						
01-30-680-611	Furniture & Office Equipment	14,855	28,867	5,875	249	-
01-30-680-622	Radio Equipment	8,523	-	-	-	-
01-30-680-625	New Vehicles	114,465	33,317	57,913	986	-
01-30-680-641	EDP New Equipment	8,328	5,841	4,746	2,015	26,684
01-30-680-642	Copy Machine	-	-	-	-	-
* TOTAL	Capital Expenditures	146,171	68,025	68,534	3,250	26,684
Public Works - Capital Improvements						
01-35-765-625	Vehicles - New & Other	23,761	-	-	29,375	-
01-35-765-626	Equipment - Snow	-	-	-	-	4,600
01-35-765-640	Village Entry Signs	-	-	-	-	28,000
01-35-765-641	EDP Equipment	865	865	757	-	12,814
01-35-765-684	Street Maintenance Contract	-	-	-	-	5,000
01-35-765-685	Street Improvements	24,553	-	-	-	-
* TOTAL	Capital Expenditures	49,179	865	757	29,375	50,414
Building & Zoning - Capital Improvements						
01-40-835-611	Furniture & Office Equipment	-	-	-	-	-
01-40-835-641	EDP New Equipment	883	883	622	-	-
* TOTAL	Capital Expenditures	883	883	622	-	-
**TOTAL	General Corporate Fund	376,176	158,166	132,927	116,630	176,843

**Village of Willowbrook
Capital Improvement Expenditures**

ACCOUNT	FUND	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ESTIMATED ACTUAL	FY 12-13 PROPOSED BUDGET
<u>Water Fund</u>						
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 Replacement	-	-	3,700	-	-
02-50-440-694	Distribution System Replacement	27,332	-	13,439	15,000	25,000
02-50-440-695	EDP	1,288	1,288	972	331	-
* TOTAL	Water Fund	68,620	1,288	18,111	62,331	25,000
<u>Motor Fuel Tax Fund</u>						
04-56-430-684	Street Maintenance Contract	347,523	91,278	181,509	267,524	186,000
04-56-430-685	LAAP Project	-	9,961	14,745	-	-
** TOTAL	Motor Fuel Tax Fund	347,523	101,239	196,254	267,524	186,000
<u>Water Capital Improvements Fund</u>						
09-65-440-600	Water System Improvements	-	-	5,000	15,000	23,100
09-65-440-601	Water Main Extensions	63,194	-	-	110,000	110,000
09-65-440-603	Valve Insertion Program	13,400	2,700	17,167	12,000	12,000
09-65-440-604	Water Tank Repairs	-	108,313	-	-	-
* TOTAL	Water Capital Improvements Fund	76,594	111,013	22,167	137,000	145,100
<u>Capital Projects Fund</u>						
10-68-540-408	Architect Fees	75,599	7,599	-	-	-
10-68-540-415	Public Works Facility	1,417,941	735,400	-	-	-
10-68-540-416	Village Hall Garage Renovation	-	12,441	9,854	-	-
10-68-545-411	75th Street Extension	264,866	14,884	-	-	-
10-68-545-414	Bond Issuance Costs	34,650	428	428	450	450
* TOTAL	Capital Projects Fund	1,793,056	770,752	10,282	450	450
TOTAL		\$ 2,661,969	\$ 1,142,458	\$ 379,741	\$ 583,935	\$ 533,393

Motor Fuel Tax Fund

Street Maintenance Contract 04-56-430-684 \$186,000

- 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 2012-13 Street Maintenance Program total \$186,000.

Water Capital Improvements Fund

Water System Improvements 09-65-440-600 \$23,100

- A total of \$23,100 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.

Summary

The capital projects in the FY 2012-13 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 2012-2013 2013-2014 2014-2015 2015-2016 2016-2017 Totals

VILLAGE BOARD & CLERK							
EDP							
01-05-425-641							
8 LAPTOPS	2008		\$5,200	\$0	\$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						\$0
Village Hall Canopy (x3) Vinyl Soffit Improvement	2012	\$4,000					\$4,000
Village Hall Tuck pointing	2009						\$0
Village Hall Seal Coating	2007	\$9,000			\$4,000		\$13,000
Village Hall Painting							\$0
Village Hall Cabinet & Countertop Replacement	2012	\$15,000					\$15,000
Village Hall Council Chambers Window Treatments		\$3,500					\$3,500
Keypad System							\$0
TOTAL BUILDING IMPROVEMENTS			\$31,500	\$0	\$0	\$4,000	\$35,500
FURNITURE & OFFICE EQUIPMENT							
Administrator- Furniture	2007						\$0
Copier	2011						\$0
Telephones	2006						\$0
Fax Machine	2007						\$0
GIS							\$0
Document Imaging							\$0
Community Access Computer	2005						\$0
TOTAL FURNITURE & EQUIPMENT			\$0	\$0	\$0	\$0	\$0
Vehicles 01-10-485-625							
Administrator's Vehicle (#76) (6 Year Replacement)	2008			\$30,000			\$30,000
VEHICLES TOTAL			\$0	\$0	\$30,000	\$0	\$30,000
EDP							
Computers 01-10-485-641							
Executive Secretary - Cindy	2011?						\$0
Village Administrator - Tim	2007	\$687	\$367	\$367			\$1,421
Management Analyst - Garrett	2007	\$687	\$367	\$367			\$1,421
General Administrative (notebook)	2007						\$0
File Server (Admin share)	2007	\$1,792					\$1,792
Printer	2008						\$0
EDP TOTAL			\$3,165	\$734	\$734	\$0	\$4,633
ADMINISTRATION TOTAL			\$34,665	\$734	\$30,734	\$4,000	\$70,133

PLANNING & ECONOMIC DEVELOPMENT DEPARTMENT							
FURNITURE & OFFICE EQUIPMENT							
Planner 01-15-540-611 - Furniture	2007						\$0
GIS							\$0
TOTAL FURNITURE & EQUIPMENT			\$0	\$0	\$0	\$0	\$0
EDP							
Computers 01-15-540-641							
Joann- 1/2 Planning - 1/2 Building	2007	\$343	\$183	\$183			\$709
Planner	2007	\$687	\$550	\$550			\$1,787
File Server (Planning share)	2007	\$1,344					\$1,344
Printer	2008						\$0
EDP TOTAL			\$2,374	\$733	\$733	\$0	\$3,840
PLANNING & ECONOMIC DEV TOTAL			\$2,374	\$733	\$733	\$0	\$3,840

PARKS & RECREATION							
EDP							
Computers 01-20-595-641							
Supr. Of Parks - Kristin	2007	\$1,583	\$367	\$367			\$2,317
Parks and Rec Supervisor - n/a	2007						\$0
EDP TOTAL			\$1,583	\$367	\$367	\$0	\$2,317

	Year Purchased	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	Totals
POND IMPROVEMENTS 01-20-595-643							
							\$0
RECREATIONAL EQUIPMENT 01-20-595-691							
Playground Equipment-Creekside					\$93,000		\$93,000
Playground Equipment-Lake Hinsdale				\$88,000			\$88,000
Playground Equipment-Willow Pond			\$51,100				\$51,100
Playground Equipment-Ridgemoor			\$85,000				\$85,000
Playground Equipment-Community Park						\$96,000	\$96,000
TOTAL RECREATION EQUIPMENT		\$0	\$136,100	\$88,000	\$93,000	\$96,000	\$413,100
COURT IMPROVEMENTS - 01-20-595-693							
Court Improvements-Community Park	2008						\$0
Court Improvements-Waterford Park							\$0
TOTAL COURT IMPROVEMENTS		\$0	\$0	\$0	\$0	\$0	\$0
PARK IMPROVEMENTS							
Park Improvements - Security Lighting							\$0
Neighborhood Park Gazebos/Shelters		\$14,000	\$23,500	\$26,000			\$63,500
Community Park Ball Field Lighting							\$0
Community Park Tot Lot	2008						\$0
Park Improvements - Backstops	2011	\$0					\$0
Park Improvements - Entrance Signs	2011						\$0
TOTAL PARK IMPROVEMENTS		\$14,000	\$23,500	\$26,000	\$0	\$0	\$63,500
MAINTENANCE EQUIPMENT 01-20-595-694							
Parking Facilities		\$10,000					\$10,000
Ball Field Tractor	2008						\$0
TOTAL MAINTENANCE EQUIPMENT		\$10,000	\$0	\$0	\$0	\$0	\$10,000
COMMUNITY PARK 01-20-595-696							
Community Park Parking Lot Expansion							\$0
Community Park Toilet/Concession/Bldg	2007						\$0
TOTAL COMMUNITY PARK IMPROVEMENTS		\$0	\$0	\$0	\$0	\$0	\$0
TOTAL IMPROVEMENTS LESS EDP		\$24,000	\$159,600	\$114,000	\$93,000	\$96,000	\$486,600
PARKS & RECREATION TOTAL		\$25,583	\$159,967	\$114,367	\$93,000	\$96,000	\$488,917
FINANCE DEPARTMENT							
FURNITURE & OFFICE EQUIPMENT							
Furniture & Equipment		\$0	\$0	\$0	\$0	\$0	\$0
EDP							
Computers 01-25-625-641							
Receptionist	2007	\$687	\$367	\$367			\$1,421
Financial Analyst - Janet	2007	\$687	\$367	\$367			\$1,421
Director of Finance -	2007	\$687	\$367	\$367			\$1,421
File Server (Finance share)		\$2,687					
Printers - Receptionist-Janet							\$0
EDP TOTAL		\$4,748	\$1,101	\$1,101	\$0	\$0	\$4,263
FINANCE DEPARTMENT TOTAL		\$4,748	\$1,101	\$1,101	\$0	\$0	\$4,263
POLICE DEPARTMENT							
Equipment - AED 01-30-680-611							
Squad 51	2006						\$0
Squad 52	2006						\$0
Squad 53	2006						\$0
Squad 54	2006						\$0
Squad 55	2006						\$0
Squad 56	1999		\$2,500				\$2,500
Squad 57	1999		\$2,500				\$2,500
Squad 58	1999		\$2,500				\$2,500
Squad 59	2008						\$0
Squad 66							\$0
Front Office							\$0
Lock-up	2008						\$0
Village Hall	2008						\$0
FURNITURE & EQUIPMENT - AED SUBTOTAL		\$0	\$7,500	\$0	\$0	\$0	\$7,500
Equipment - Administrative							
General Office							
AV Monitors	1999 (rebuilt 2003)						\$0

	Year Purchased	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	Totals
Keypad System	1990						\$0
Card Reader System	1990						\$0
Fax Machine (4YR LC)	2003						\$0
Copier Storage Area	1990						\$0
Typewriter	2001						\$0
<u>Chief</u>							
Fax Machine	2005						\$0
<u>Patrol</u>							
Typewriter	2003						\$0
<u>Lock Up</u>							
Video Camera	1990						\$0
<u>Parking Lot</u>							
Video Camera	1999 (rebuilt 2003)						\$0
Crowd Control Launcher	2003						\$0
Internal/External Video/Audio Monitoring System With Recording Capability							\$0
TOTAL ADMIN. EQUIPMENT COSTS - SUBTOTAL		\$0	\$0	\$0	\$0	\$0	\$0
IN-CAR VIDEO CAMERAS							
50				\$10,000			\$10,000
51	2003			\$10,000			\$10,000
52	2006			\$10,000			\$10,000
53	2000			\$10,000			\$10,000
54	2005			\$10,000			\$10,000
55 (included in new car price)	2006						\$0
56 (included in new car price)	1996						\$0
57	2005						\$0
58	2006						\$0
59	2005						\$0
60							\$0
61							\$0
62							\$0
63							\$0
64							\$0
65							\$0
66							\$0
67							\$0
VIDEO CAMERAS SUBTOTAL		\$0	\$0	\$50,000	\$0	\$0	\$50,000
Furniture							
General Office	2003						\$0
Chief	2005						\$0
Ops/Admin.	Various						\$0
Detectives	2000						\$0
Lunch Room	Various						\$0
Interview 1	2005						\$0
Interview 2	2005						\$0
Cmdr. Office	1999						\$0
Lock Up	1990						\$0
Red Light Upgrade	2009						\$0
Evidence	1990						\$0
Patrol - reserve ammo safe	2011						\$0
Locker Room1	1990						\$0
Locker Room2	1990						\$0
Storage Room	1990						\$0
FURNITURE SUBTOTAL		\$0	\$0	\$0	\$0	\$0	\$0
TOTAL FURNITURE & EQUIPMENT 01-30-680-611		\$0	\$7,500	\$50,000	\$0	\$0	\$57,500
Base Radios 01-485-622 - General Office	2006						\$0
Car Radios 01-30-680-622							
50	1997						\$0
51	2008						\$0
52	2005						\$0
53	2006						\$0

	Year Purchased	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	Totals
54	2006						\$0
55	2008						\$0
56	2008						\$0
57	1997						\$0
58	2005						\$0
59	2008						\$0
60	2005						\$0
61	2004						\$0
62	2004						\$0
63	2006						\$0
64	2004						\$0
65	2006						\$0
66 K-9	2006						\$0
CAR RADIO SUBTOTAL		\$0	\$0	\$0	\$0	\$0	\$0
Portable Radios 01-30-680-622							
500	2000		\$3,000				\$3,000
501	2006		\$3,000				\$3,000
502	2006		\$3,000				\$3,000
503	2006		\$3,000				\$3,000
504	2004		\$3,000				\$3,000
505	2005		\$3,000				\$3,000
506	2005		\$3,000				\$3,000
509	2006		\$3,000				\$3,000
510	1995		\$3,000				\$3,000
511	2005		\$3,000				\$3,000
512	2006		\$3,000				\$3,000
513	2006		\$3,000				\$3,000
514	2006		\$3,000				\$3,000
515	2006		\$3,000				\$3,000
516	2006		\$3,000				\$3,000
517	2006		\$3,000				\$3,000
518	2006						\$0
519	1997						\$0
520	2006						\$0
521	1998						\$0
522	2006						\$0
523	1999						\$0
524	1999						\$0
525	1999						\$0
526	2006						\$0
527	2000						\$0
528	2006						\$0
530	2006						\$0
spare	2000						\$0
PORTABLE RADIOS SUBTOTAL		\$0	\$48,000	\$0	\$0	\$0	\$48,000
RADIO EQUIPMENT TOTAL 01-30-680-622		\$0	\$48,000	\$0	\$0		\$48,000
BIKES 01-30-680-625							
Bicycle1 01-485-625	2000						\$0
Bicycle2 01-485-625	2000						\$0
Bicycle3 01-485-625	2003						\$0
BIKES SUBTOITAL 01-30-680-625		\$0	\$0	\$0	\$0	\$0	\$0
VEHICLES 01-30-680-625							
Chief (#50) (6 Year Replacement) 2002	08-09						\$0
Patrol (#51) (4 Year Replacement) 2004	08-09			\$30,122			\$30,122
Patrol (#52) (4 Year Replacement) 3/2012	11/12						\$0
Patrol (#53) (4 Year Replacement) 2006	06/07						\$0
Patrol (#54) (4 Year Replacement) 2002	02/03						\$0
Patrol (#55) (4 Year Replacement) 2004	03/04		\$31,958				\$31,958
Patrol (#56) (4 Year Replacement) 2003	04/05			\$30,122			\$30,122
Patrol (#57) (4 Year Replacement) 2005	05/06						\$0
Patrol (#58) (4 Year Replacement) 2006	12/13						\$0
Patrol (#59) (4 Year Replacement) 2004	08/09		\$31,958				\$31,958
Deputy Chief (#60) (6 Year Replacement) 2005	05/06						\$0
Detective (#61) (6 Year Replacement) 2006	06/07						\$0
Deputy Chief (#62) (6 Year Replacement) 2003	03/04						\$0
Detective (#63) (6 Year Replacement) 2006	06/07						\$0
Detective Comdr. (#64) (6 Year Replacement) 2008	08-09						\$0
Court Car (#65) DO NOT REPLACE	03/04						\$0
K-9 (#66) 2005	Donated				\$38,400		\$38,400
DEA Task Force (#67) 2002	02/03						\$0

	Year Purchased	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	Totals
VEHICLE SUBTOTAL		\$0	\$63,916	\$60,244	\$38,400	\$0	\$162,560
VEHICLE TOTAL - 01-30-680-625		\$0	\$63,916	\$60,244	\$38,400		\$162,560
EDP							
<u>Computers 01-30-680-641</u>							
General Office (535) - Debbie	2006	\$687	\$367	\$367			\$1,421
General Office (536) - Laurie	2006	\$687	\$367	\$367			\$1,421
General Office (537) - Lori	2007	\$687	\$367	\$367			\$1,421
General Office (538) - General	2007	\$687	\$367	\$367			\$1,421
Chief	2007	\$687	\$367	\$367			\$1,421
Deputy Chief		\$687	\$367	\$367			\$1,421
Ops (notebook)	2007						\$0
Admin	2007						\$0
Detectives 1	2007	\$687	\$367	\$367			\$1,421
Detectives 2 (notebook)	2007						\$0
Cmdr Det (notebook)	2007						\$0
Commander 1	2007	\$687	\$367	\$367			\$1,421
Commander 2	n/a	\$687	\$367	\$367			\$1,421
Lockup	2007	\$687	\$367	\$367			\$1,421
Roll Call Rm 1	2007	\$687	\$367	\$367			\$1,421
Roll Call Rm 2	2007	\$687	\$367	\$367			\$1,421
Roll Call Rm 3	new	\$687	\$367	\$367			\$1,421
COMPUTER SUBTOTAL		\$8,931	\$4,404	\$4,404	\$0	\$0	\$18,473
<u>Printers</u>							
General Office (535)dm							\$0
General Office (535)	2008						\$0
General Office (536)	2008						\$0
General Office (537)	2008						\$0
General Office (538)	2006						\$0
Det1	2006						\$0
Cmdr	2002						\$0
Lockup	2005						\$0
Patroll	2008						\$0
Color Laser	2002						\$0
PRINTER SUBTOTAL		\$0	\$0	\$0	\$0	\$0	\$0
<u>Servers & Gateways</u>							
Network (PD server & share of email server)	2003	\$10,748					\$10,748
SWCD	2003						\$0
CJIS	2003		\$5,000				\$5,000
SERVERS & GATEWAYS SUBTOTAL		\$10,748	\$5,000	\$0	\$0	\$0	\$15,748
<u>Other Hardware</u>							
Routers							\$0
Modems							\$0
OTHER HARDWARE SUBTOTAL		\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EDP COSTS - 01-30-680-641		\$19,679	\$9,404	\$4,404	\$0	\$0	\$34,221
Copier 01-485-642	2000						\$0
POLICE DEPARTMENT TOTAL		\$19,679	\$128,820	\$114,648	\$38,400	\$0	\$302,281
MUNICIPAL SERVICES - PUBLIC WORKS							
FURNITURE & EQUIPMENT 01-35-765-642							
Director Municipal Services - Furniture	2005						\$0
Salt Bins							\$0
TOTAL FURNITURE & EQUIPMENT		\$0	\$0	\$0	\$0	\$0	\$0
Village Entry Signs 01-35-765-640							\$0
Vehicles 01-35-765-625 (also see 02-50-440-626)							
2008 Ford F-350 XL - Tony (5 year replacement)	2008			\$15,000			\$15,000
2006 Ford F-350 (#71) Jim (5 Year Replac)	2006		\$15,000				\$15,000
2006 Ford Explorer (#75) - Tim (6 Year Replacement)	2006			\$15,000			\$15,000
2004 Ford F250 (#72) Don (5 Year Replacement)	2004			\$12,500			\$12,500
2005 Ford F550 - 1 Ton Dump (#81) (8 Year Replac)	2005		\$20,000				\$20,000
2004 Int'l 7400 (#74) (12 Year Replacement)	2004					\$45,000	\$45,000
2002 Caterpillar Backhoe (9 Year Replacement)	2002						\$0
2006 Int'l Pickup 7400 4x2 (#73) (12 Year Replacement)	2006						\$0
VEHICLE TOTAL		\$0	\$35,000	\$42,500	\$0	\$45,000	\$122,500
EQUIPMENT - OTHER - 01-35-765-626							
Snow Equipment		\$4,600					\$4,600

	Year Purchased	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	Totals
OTHER EQUIPMENT TOTAL		\$4,600	\$0	\$0	\$0	\$0	\$4,600
EDP							
COMPUTERS - 01-35-765-641							
Director Of Municipal Services - Tim (01-545-641) - 50%	2007						\$0
Foreman Don - 50%	2007						\$0
Public Services Secretary - Pam - 50%	2007	\$343	\$183	\$183			\$709
Public Works Garage - 50%	2007	\$343	\$183	\$183			\$709
Public Works Garage Kitchen - 50%	2007	\$343	\$183	\$183			\$709
File Server (PW share)		\$1,345					\$1,345
COMPUTERS TOTAL		\$2,374	\$549	\$549	\$0	\$0	\$3,472
STREET MAINTENANCE CONTRACT 01-35-465-684		\$5,000					\$5,000
STREET IMPROVEMENTS 01-35-465-685							
TOTAL PUBLIC WORKS		\$11,974	\$35,549	\$43,049	\$0	\$45,000	\$135,572
MUNICIPAL SERVICES - BUILDING & INSPECTION							

Vehicles 01-40-835-625							
2006 Ford F-150 P/U - Roy (6 Year Replacement)	2006		\$25,000				\$25,000
VEHICLE TOTAL		\$0	\$25,000	\$0	\$0	\$0	\$25,000

EDP							
COMPUTERS - 01-40-815-401							
Chief Building Inspector - Roy	2007	\$687	\$367	\$367			\$1,421
Municipal Services Secretary - Joanne 50%	2007	\$343	\$184	\$184			\$711
File Server (Building share)		\$1,344					\$1,344
Printer	2008						\$0
COMPUTERS TOTAL		\$2,374	\$551	\$551	\$0	\$0	\$3,476
TOTAL BUILDING & INSPECTION		\$2,374	\$25,551	\$551	\$0	\$0	\$28,476

TOTAL GENERAL FUND		\$101,397	\$357,655	\$305,183	\$135,400	\$141,000	\$1,038,682
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WATER FUND EXPENDITURES							
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EDP							
Computers 02-50-417-401							
Director Of Municipal Services - Tim (01-545-641) 50%	2007						\$0
Foreman Don - 50%	2007						\$0
Public Works Garage - 50%	2007	\$343	\$184	\$184			\$711
Public Works Garage Kitchen - 50%		\$343	\$184	\$184			\$711
Public Services Secretary - Pam 50%	2007	\$343	\$184	\$184			\$711
Public Works Pump House - 100%	2007	\$687	\$367	\$367			\$1,421
File Server (Water Fund share)		\$2,241					\$2,241
COMPUTERS TOTAL		\$3,957	\$919	\$919	\$0	\$0	\$5,795
Vehicles - 02-50-440-626 (also see 01-35-765-625)							
2008 Ford F-350 XL - Tony (5 year replacement)	2008			\$15,000			\$15,000
2006 Ford F-350 (#71) Jim (5 Year Replac)	2006		\$15,000				\$15,000
2006 Ford Explorer (#75) - Tim (6 Year Replacement)	2006			\$15,000			\$15,000
2004 Ford F250 (#72) Don (5 Year Replacement)	2004			\$12,500			\$12,500
2005 Ford F550 - 1 Ton Dump (#81) (8 Year Replac)	2005		\$20,000				\$20,000
2004 Int'l 7400 (#74) (12 Year Replacement)	2004					\$45,000	\$45,000
2002 Caterpillar Backhoe (9 Year Replacement)	2002						\$0
2006 Int'l Pickup 7400 4x2 (#73) (12 Year Replacement)	2006						\$0
VEHICLE TOTAL - 02-50-440-626		\$0	\$35,000	\$42,500	\$0	\$45,000	\$122,500
OTHER PROJECTS							
Tank Washing - 67th Street	2011			\$4,000			\$4,000
Tank Washing-Executive	2011			\$4,000			\$4,000
Tank Washing-Standpipe	2011			\$4,000			\$4,000
Pressure Adjusting- Door Replacement	2010						\$0
Water Pumps	2004						\$0
Tank Painting Standpipe	1999-2002						\$0
Distribution System (Obsolete Hydrant R/R)		\$15,000	\$15,000	\$12,500	\$10,000	\$10,000	\$62,500
Pump House - Painting							\$0
OTHER PROJECTS TOTAL		\$15,000	\$15,000	\$24,500	\$10,000	\$10,000	\$74,500
WATER FUND TOTAL		\$18,957	\$50,919	\$67,919	\$10,000	\$55,000	\$202,795

WATER CAPITAL FUND EXPENDITURES							
Valve Insertion Program	2011	\$12,000					\$12,000
Water Valve Exercising Program	2011	\$23,100					\$23,100
Water Main Extension 75th Street							\$0
Public Works Facility - Architect Fees							\$0
Tank Repairs							\$0

	Year Purchased	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	Totals
Public Works Facility - Transfer to CIP Fund							\$0
Total		\$35,100	\$0	\$0	\$0	\$0	\$35,100
WATER CAPITAL FUND TOTAL		\$35,100	\$0	\$0	\$0	\$0	\$35,100
MFT EXPENDITURES							
Street Maintenance Contract		\$186,000	\$200,000	\$267,000	\$250,000		\$903,000
Lapp Project							\$0
MFT TOTAL		\$186,000	\$200,000	\$267,000	\$250,000	\$0	\$903,000
CAPITAL PROJECTS FUND EXPENDITURES							
Public Works Facility							\$0
Public Works Facility - Architect Fees							\$0
Garage Renovation							\$0
Debt Service							\$0
Total		\$0	\$0	\$0	\$0	\$0	\$0
CAPITAL PROJECTS FUND TOTAL		\$0	\$0	\$0	\$0	\$0	\$0

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Merchandise	\$ 167,959	\$ 155,326	\$ 381,220	\$ 440,821	\$ 483,761	\$ 520,126	\$ 520,801	\$ 522,569	\$ 563,182	\$ 592,793
Food	344,797	470,798	485,431	530,157	568,354	616,735	625,158	587,105	616,918	645,320
Drinking and Eating Places	170,938	166,230	174,842	181,859	181,509	215,876	298,940	299,160	338,578	370,437
Apparel	-	-	10,638	12,734	-	6,817	6,363	7,145	7,529	8,506
Furniture & H.H. & Radio	139,271	64,062	75,503	77,872	55,171	71,982	134,029	137,012	147,836	143,326
Lumber, Building Hardware	88,751	135,390	145,139	196,275	175,541	158,570	174,971	122,596	101,917	95,991
Automobile and Filling Stations	549,547	479,314	443,434	389,311	471,043	424,824	423,927	533,147	578,903	663,250
Drugs and Miscellaneous Retail	301,073	296,560	300,623	292,430	308,254	343,337	441,063	467,226	491,188	502,066
Agriculture and All Others	315,672	239,703	266,618	313,437	365,549	367,461	386,977	260,890	275,630	327,079
Manufacturers	24,562	21,310	31,113	31,915	34,523	42,103	60,927	59,907	47,476	62,468
TOTAL	\$ 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	\$ 3,411,235
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

Year	Population*	Personal Income	Per Capita Personal Income	Unemployment** Rate
2011	8,540	\$ 322,086,100	\$ 37,715	8.1
2010	8,540	322,086,100	37,715	8.8
2009	8,967	338,190,405	37,715	8.8
2008	8,967	338,190,405	37,715	7.3
2007	8,967	338,190,405	37,715	4.1
2006	8,967	338,190,405	37,715	4.7
2005	8,967	338,190,405	37,715	3.4
2004	8,967	338,190,405	37,715	4.6
2003	8,967	338,190,405	37,715	5.0
2002	8,967	338,190,405	37,715	5.3

*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); 2010 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

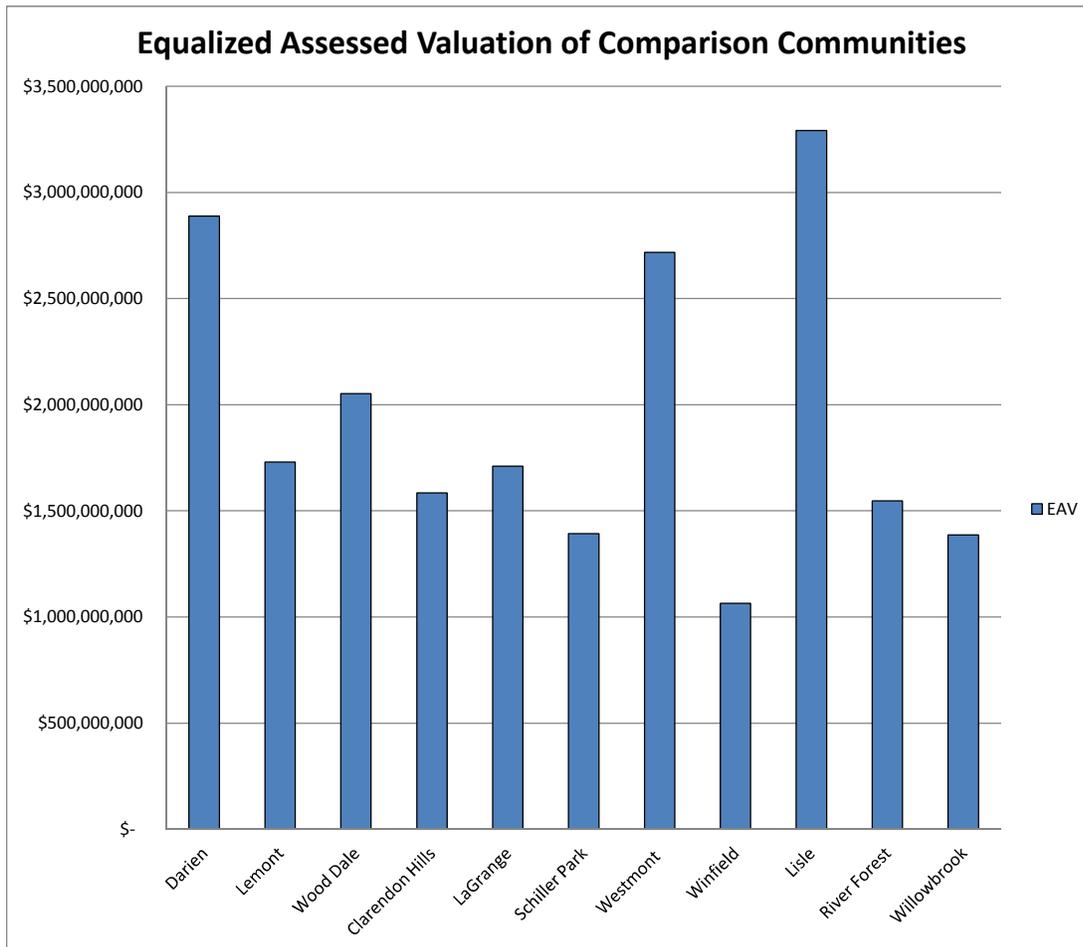
(*) Denotes 2010 Number of Employees Figure, 2011 not available

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

VILLAGE OF WILLOWBROOK, ILLINOIS

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

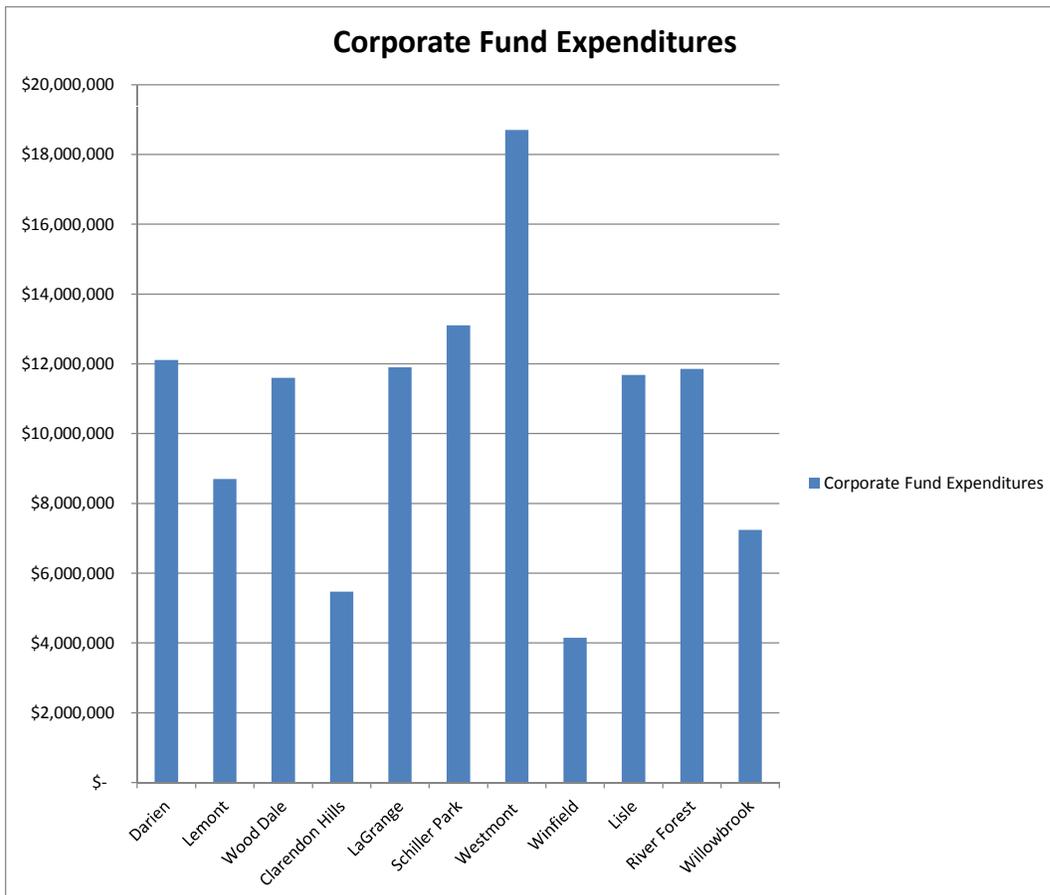


VILLAGE OF WILLOWBROOK, ILLINOIS

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	0.1773
DuPage County Forest Preserve	0.1414
DuPage Airport Authority	0.0169
DuPage Water Commission	0.0000
Downers Grove Township	0.0307
Downers Grove Township Road District	0.0459
School District #62	1.6074
School District #86	1.3362
School District #502	0.2495
Village of Willowbrook - Special Rec Tax	0.0159
Willowbrook SSA 1	2.8378
Tri-State Fire District	0.5856
Indian Prairie Library District	0.1760
TOTAL	7.2206

VILLAGE OF WILLOWBROOK, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Public Safety										
Police										
Physical arrests	266	201	222	176	160	177	186	153	137	265
Parking, Compromise, and Ordinance Violations	689	580	507	1,165	1,565	2,474	2,779	2,025	1,289	1,137
Traffic violations	3,087	2,926	3,257	2,735	2,420	2,269	2,850	3,427	2,958	2,593
Water										
Average daily consumption (in millions of gallons)	1.054	1.213	1.114	1.185	1.076	1.127	1.055	1.005	1.016	1.005
Peak daily consumption (in millions of gallons)	N/A	1.737	1.348	1.375	1.749	1.438	1.388	1.243	1.240	1.336

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	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Public Safety										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Police Vehicles	15	15	15	15	19	19	18	18	17	17
Public Works										
Miles Streets	19	19	19	19	19	19	29	31	31	31
Water										
Water mains (miles)	40.5	40.5	40.5	40.5	40.5	40.5	43.4	43.4	43.4	43.4
Fire hydrants	630	630	630	630	630	630	637	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

GLOSSARY



THE VILLAGE OF
WILLOWBROOK

Village of Willowbrook

Glossary

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

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

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.

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

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

BONDED DEBT: Portion of indebtedness represented by outstanding bonds.

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

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

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

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

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

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

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

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

Village of Willowbrook

Glossary

CAPITAL OUTLAY/EXPENDITURE:

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 one year or more and belong to the classes of property commonly considered as capital 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 Mayor 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.

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 capital asset that cannot or will not be restored by repair and will be replaced. The cost of the loss of usefulness of a capital 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

Village of Willowbrook

Glossary

assistance to the fiscal officers preparing them.

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

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.

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 (CAPITAL) 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, such as cable television franchise fees.

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.

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

GENERAL FUND: The largest fund within the Village, 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 police protection, parks and recreation, public works, building and zoning, 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

Village of Willowbrook

Glossary

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.

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.

IEPA: Illinois Environmental Protection Agency.

IMRF: Illinois Municipal Retirement Fund, a pension plan for employees of units of local government 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 capital 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

Village of Willowbrook

Glossary

(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 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 8,540 estimated population provided by the 2010 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.

RESTRICTION: 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 restriction 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.

Village of Willowbrook

Glossary

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

SLEP: Sherriff's Law Enforcement Personnel; a pension plan that the Village's former police chief is part of.

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.

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 water 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.