

Village of Willowbrook, Illinois

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May 1, 2008

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

The Annual Budget of the Village of Willowbrook, Illinois for the fiscal year commencing May 1, 2008 is hereby submitted.

This budget, in the amount of \$14,739,895 includes all of the Village of Willowbrook funds except the Special Tax Allocation Fund and the Police Pension Fund. This operating budget represents a 45% increase from the previous year's operating budget. The significant increase is a result of construction of a new public works facility and completion of the 75th Street extension project. The fiscal year (FY) 2008-09 budget is funded by operating revenues, state and federal grants and debt instruments. The Hotel/Motel Tax Fund, Motor Fuel Tax Fund, SSA Funds, Water Capital Fund and Capital Projects Fund will utilize designated fund balance reserves to accomplish certain projects. The General and Water Fund project surpluses for the FY 2008-09 budget year.

Pursuant to state law, the draft budget document was made conveniently available for public inspection on February 19, 2008 a public hearing and a first reading of the appropriation ordinance was held on March 10, 2008. The budget was adopted on April 14, 2008.

Overview of FY 2008-09 Budget

All Funds

- Total revenues for the FY 2008-09 are estimated at \$13,852,210, an increase of about 27% from FY 2007-08 budgeted revenues. This increase is a result of bond proceeds and a federal grant to construct the public works facility and the 75th Street Extension project.
- Total budgeted expenditures for FY 2008-09 are \$14,739,895 a 3% increase compared to the actual projected expenditures for FY 2007-08 of \$14,305,640.

General Fund

- For FY 2008-09 departments within the general fund were restructured to reflect the current organizational chart. New departments include the following: village board & clerk, planning & economic development and finance. The plan commission and nuisance budgets were eliminated and rolled into the planning and public works budgets.

- General fund budgeted revenues of \$7,862,181 for FY 2008-09 are projected to come in about 7.4% or \$541,977 greater than the budgeted revenues in FY 2007-08. There has been no new revenue sources included in the FY 2008-09 budget. The projected increase can be attributed to an increase in sales and place of eating taxes from existing businesses and the Town Center Development. The Village anticipates a positive economic outlook with increases in income taxes and utility taxes. A detailed explanation of Village revenues can be found on pages 37-45.
- The general fund budgeted expenditures are projected to be \$7,850,404 which is 9.3% or \$667,389 above the FY 2007-08 budget of \$7,183,015. The increase of \$667,389 includes funding for operating expenditures, capital improvements and a transfer to the Capital Projects Fund for debt service (pw facility and 75th street).

The general fund is projected to produce a surplus of \$11,777.

Water Fund

- FY 2008-09 water fund revenues budgeted at \$1,847,650 are projected to be \$531,330 or 22.3% lower than the FY 2007-08 budget of \$2,378,980. The significant decrease is the result of a \$572,250 rebate from the DuPage Water Commission that was received in FY 2007-08. Water consumption is expected to increase based on the Town Center Development.
- FY 2008-09 budgeted water fund expenditures of \$1,795,811, are \$525,381 or 22.6% lower than the FY 2007-08 budgeted amounts. The primary reason is the \$572,250 water commission rebate that was transferred to the Water Capital Improvements Fund in FY 2007-08.

The water fund is projected to produce a surplus of \$51,840.

Hotel Motel Tax Fund

- Hotel motel tax revenues have remained fairly consistent since last year. There are four hotels that reside within the Village's boundaries. The revenues projected at \$92,000 are generated from a 1.0% hotel motel tax that is locally assessed by the Village.
- FY 2008-09 hotel/motel tax fund expenditures budgeted at \$100,000 represents a 5.3% or \$5,000 increase over the amount budgeted amount in FY 2007-08. The increase in expenditures will go towards the advertising budget to promote tourism in the Village.

With a growing fund balance from the prior year, the hotel motel tax fund is planning to utilize \$7,100 in reserves for the FY 2008-09 advertising program.

Motor Fuel Tax Fund

- Motor fuel tax revenues of \$263,150 are fairly consistent with the amounts budgeted and collected for in FY 2007-08.
- The motor fuel tax fund was restructured last year to only include the street maintenance program. Other expenditures such as street light maintenance and the purchase of rock salt were moved to the public works budget in the general fund. Not

only was the fund restructured but the street maintenance program was revised to utilize more frequent and different maintenance methods that will extend the life of Village streets by 50%. For the first year the program has been effective.

The motor fuel tax fund is expected to drawdown \$121,850 in reserves.

Water Capital Improvement Fund

- The water capital improvement fund was established during FY 2005-06. The fund was initially established to account for the .20-cent rate reduction the Village receives on each thousand gallons of water purchased from the DuPage Water Commission. Effective May 1, 2007 an additional .20-cent rate reduction 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.
- Recently the Village learned City of Chicago will be increasing the cost of purchased water to the DuPage Water Commission by 60% over a three year period. The Village's cost for purchased water will increase by .20 cents effective October 1, 2008. As a result only a .20-cent rate reduction will be transferred into the water capital improvements fund for half of the fiscal year.
- Revenues in the fund will come through a transfer from the Village's water fund. The amount transferred will be .20-cents per each thousand gallons billed for a total estimated amount of \$83,000.
- Expenditures totaling \$669,901 include funding for a new public works/water facility and improvements to the distribution system.

The water capital improvements fund is budgeted to draw down \$535,201 in reserves.

Capital Projects Fund

- Capital project fund budgeted revenues for FY 2008-09 are projected to come in at \$3,645,279. The primary sources of revenue are bond proceeds and transfers from the water capital fund and the general fund for the construction of a new public works facility. Other sources include a Federal grant and developer contributions for the completion of 75th Street.
- Expenditures in the capital projects fund total \$3,706,316. Funds are included for the 75th Street Extension project, construction of a new public works facility and architectural fees for a new village/police/recreation facility.

The capital projects fund is expected to drawdown \$61,037 in reserves.

Governmental Structure

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

The governing board of the Village is composed of 6 Village Trustees, the Village President and Clerk. The Village has operated under the Mayor/Council form of

government with the Village Administrator responsible for management of the daily operations. The Village has 43 full time employees including 27 sworn Police Department personnel.

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

Local Economic Condition and Outlook

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

After several years of negotiations and planning the Village's Town Center has 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 75% of the center is open for business. Retailers include: Staples, Sports Authority, Bed Bath and Beyond, Michaels and Bella Cosa jewelers. Restaurants include Portillos, Panera Bread, Chipotle Grill, Starbucks and Jamba Juice. This project also included over \$2,000,000 in developer funded public improvements some of which are included in the Village's capital plan. From a revenue perspective once fully developed the center will provide over \$450,000 in sales and places of eating taxes annually for the Village.

As with much of the county, the Village is monitoring the local economy to determine if a recessionary period will occur in the next fiscal year. Based on the uncertainty and conflicting economic forecasts the Village took a conservative approach on revenue growth in the upcoming year.

Financial Condition – General Fund

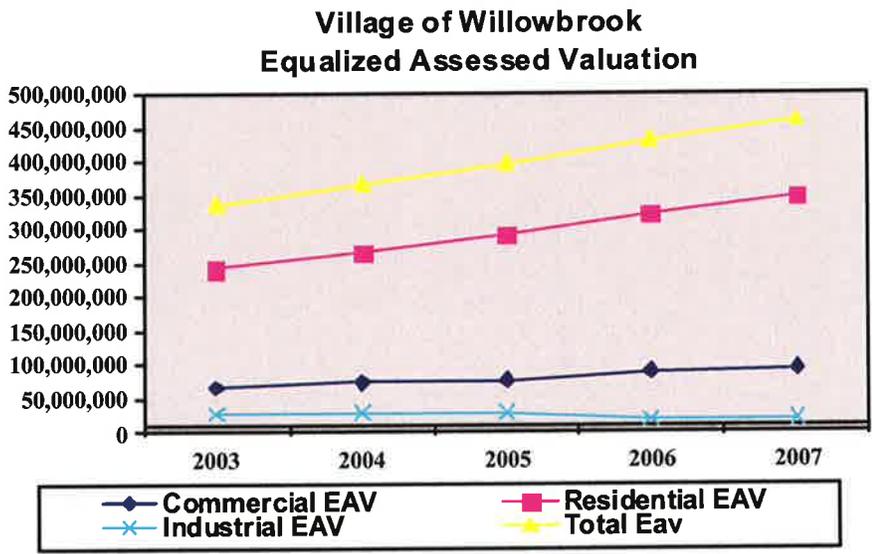
Based on the estimated operating results from FY 2007-08 the Village will be in a better financial condition than originally expected. Not only was the goal achieved to produce a balanced general fund budget but a surplus of \$683,815 is estimated to occur. This surplus is expected as a result of increased building permit revenues from the Town Center Development. It is understood that building permit fees are a one-time revenue source and will fluctuate greatly depending on building activity. As a result building permit revenues for FY 2008-09 were held to a conservative amount of \$375,000 compared to the estimated receipts in FY 2007-08 of \$800,000.

In the past, the Village maintained a targeted fund balance of 90 days operating expenses in the general fund to cushion the impact of economic downturns or emergencies. During FY 2005-06 the Village Board increased the targeted fund balance of 120 days operating expense in the general fund. Based on the estimated operating results from FY 2007-08 and the proposed FY 2008-09 budget the number of days operating expense in fund balance are projected to be 151 days.

The Village Board and staff carefully weighed the benefits of the amount in reserves and

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

The Village has experienced steady growth in equalized assessed valuation in the last five years that increased 35 percent between 2003 and 2007 with 7.0 percent growth last year alone for a total of \$462,358,304. Shown below is a graph of the total increase in the residential industrial and commercial portions of the equalized assessed valuation for the past five years.



Reporting Guidelines and Village-Wide Goals

The President and Village Board together with the Village Administrator have always encouraged and insisted upon complying with the highest standards of excellence in planning and conducting the financial operations of the Village. The Comprehensive Annual Financial Report has received eighteen 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 sixth time for the FY 2007-08, which exemplifies the President, Village Board and Administrator's goal of planning and performing at the highest standards of excellence. The FY 2008-09 annual Budget will continue the standards established and be submitted to the GFOA's Distinguished Budget Award Program.

Debt Management

Debt management is an important component of the Village's fiscal planning. Before issuing debt the Village Board weighs the value and necessity of a project, considers the availability of funds and evaluates the equity of having those residents who benefit from the improvement share in the cost. Traditionally, the majority of public improvements have been funded through developer contributions. As such, the issuance of debt has been very minimal throughout the history of the Village. Since 1960 to date, there have

been three debt instruments issued by the Village. In 1977 residents approved the issuance of GO bonds to bring Lake Michigan water to the Village. These bonds were paid off in December 1998. In recent years there were two debt instruments issued by the Village one being funded through the general fund (installment contracts) and the other through the water fund (Alternate Revenue Bonds) for system improvements. Pages 29 and 30 describe these issues in more detail.

The Village is planning to issue \$2,050,000 in 20 year General Obligation Bonds (Alternate Revenue Source) for the construction of a public works facility and the completion of the 75th Street Extension. The bonds will be issued in spring 2008 through a competitive sale. The bonds will be paid from the general and water capital fund.

The Village's debt service policy dictates the term of the issue. The Village continues to observe a very conservative debt policy as the guidelines dictate that the annual (G.O.) debt payments will not exceed 10% of the general fund revenues and that the total G.O. debt liability will not exceed 5% of the current EAV. With debt service estimates for the new issue the annual G.O. debt service payments represent 1.4% of general fund revenues and the total debt is less than .05% of the 2007 EAV. Also noted in the financial policies is the preference to place debt locally through the Village's depository bank if it financially benefits the Village. In both recent debt issues, Hinsbrook Bank & Trust purchased the debt instruments with favorable interest rates and significant savings to the Village on attorney, financial advisory, bond council, and underwriting fees. As noted earlier the 2008 bond issue will be placed through a competitive sale.

Strategic Planning

The President and Village Board have a goal setting/strategic planning session every several years to establish a direction and plan for the Village. These goals are then prioritized, and under the Village Administrator's direction, given to respective department heads or management teams to implement. These goals become part of the budget as evidenced by the continuation of the high level of services that are provided, and the inclusion of new programs in the budget provided funding is available. The overriding goal of the President and Board is to provide the highest level of services to the residents without levying a property tax. The most recent strategic planning session was held in June 2001. In FY 2008-09 the Village will for the second year be conducting a Community Needs Survey. This will guide the Village Board and staff on priorities for this budget and future strategic priorities.

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

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

- with the Community Master Plan while adding substantially to the Village's tax base
- Provide adequate funding to purchase land and begin the planning process for a new Community Center Campus to include: Village Hall, Police Department, Water/Public Works facility and Indoor Community Recreation Facility

Below are some of the more significant initiatives proposed for the coming year identified within the FY 2008-09 budget.

Staffing Initiatives

This year's budget anticipates filling the vacant patrol officer position. Maintaining authorized staffing is a necessity for shift coverage and to allow participation in other policing programs. With the filling of this vacancy, the department will be fully staffed for the next several years.

Technology Initiatives

Investment in technology continues to be identified as a priority for the 2008-09 budget. While significant improvements were completed in FY 2007-08 such as a computer lease program, new network servers and a new phone system, FY 2008-09 will see an entire revamping of the Village's website. The goal is to make the website more interactive and friendly to use.

Tree Planting Initiative

The Village's current tree planting program has been completely revised to ensure the stock of parkway trees within the Village are maintained and increased. Under the new plan the Village will absorb the entire cost of parkway trees in cases of tree death or removal due to disease. Planting of additional parkway trees will be offered to residents at a flat fee of \$75 per tree.

Development Initiatives

- As noted earlier approximately 75% of the Village Town Center is completed. In the upcoming year staff will be working with the Harlem Irving Development Group to complete the other 25% of the Center.
- FY 2008-2009 Economic Development initiatives include establishing a Business Retention Outreach program, building relationships with regional and state economic development organizations, and developing a "Shop Local" campaign to educate the public on the benefits of shopping locally.
- The original 1960 zoning code ordinance is in need of updating. Current trends in zoning regulation and administration, such as the use of land use matrixes to depict permitted land uses, would greatly improve the code. Proposed improvements to the code include: placing all landscape regulations into one easy to understand section; updating the sign code; updating the Planned Unit Development regulations; add new definitions and update the current ones; and update the special use provisions, just to name a few.

Water System Improvements

- Continuation of the fire hydrant replacement program which includes the removal and replacement of obsolete hydrants. This program has been in effect the past two years and will continue until all the obsolete hydrants have been replaced.

- The fire hydrants not being replaced will be painted. The Village has a total of 660 hydrants that were last painted in 1999.
- One important upgrade to the system is a valve insertion program that will begin in FY 2008-09 and will continue into 2009-10. This program will enable sections of water main to be isolated to reduce the impact to the community during the repair of a main break.

Capital Improvements

- The cost to build a new public works facility has been included in the FY 2008-09 budget. Architectural plans are under way and construction of the facility will begin in fall 2008. The facility will be located on Willowbrook Centre Parkway and will include public works and water system functions, an area for Village file storage and seized vehicle storage.
- After several years of preparation the 75th Street Extension project will be completed in FY 2008-09. The extension project was on hold for several years while the necessary soil compression of the unfinished road was completed.
- The Village continues to commit to maintaining the highest quality of infrastructure for Village roadways. For FY 2008-09 the road maintenance program includes the replacement of roadways within the Farmingdale subdivision.

Other initiatives are as follows:

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

Significant Budget/Financial Trends

Like many communities across the United States, the Village of Willowbrook is experiencing the challenge of providing new and improved services to residents while facing expanded federal and state mandates. Although the overall economic outlook for the Village is improving, the Village is still facing the challenge of providing quality services with increasing costs.

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

The 2000 Census decreased the share of state shared revenues as the Village's population decreased by 1.5% while the increase in the total state population increased by 5.6%. On a positive note, if the current trend continues, the Village can expect income tax receipts to increase compared to the prior year receipts. The Illinois Municipal League (IML) prepares estimates of State shared revenues that the Village has relied on for budgeting and cash flow purposes. Income tax revenues for the Village of Willowbrook are expected to rise 6.0% or \$47,100.

As the Village relies heavily on sales tax receipts (42%), we are very pleased that sales tax revenues have experienced increases over the last three years. For FY 2008-09 it is expected that sales tax receipts will exceed the FY 2007-08 budget by \$236,130 or 7.6%. The estimated increase is primarily based on the new sales tax revenues from the Town Center Development.

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 2007-08 it is anticipated that reserves will be 166 days and 151 days for FY 2008-09.

Intergovernmental Efforts

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

Another trend affecting the nation as a whole is the increase in health care costs. The Village participates in the Intergovernmental Personnel Benefit Cooperative (IPBC), an association of municipalities who have pooled resources and claims history in order to control the significant upward trend in health costs. For the FY 2008-09 plan year the Village's health insurance premium will increase by 5.4%. 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 \$15,000 annually.

Water Fund

The Village's Water Fund is in a healthy condition. The cash reserves in the fund are beginning to accumulate after several years of drawing down reserves. The last water rate increase was in year 2001. Based on the five-year financial forecast water rates should remain the same. This holds true even with the 60% increase in the Village's cost to purchase water over the next three years.

Road Development – Growth Challenges

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

An "industrial collector" was envisioned in the Village's Comprehensive Plan and the 75th Street corridor was judged to be the best option for meeting this new demand. During FY01, a second phase of this improvement was designed and constructed. The second phase now known as Willowbrook Centre Parkway was constructed from Madison Street to the Tameling parcel. The project totaling almost \$1 million, including engineering and

construction was shared by CenterPoint Realty Services, the developer, State and County economic development grants. As noted above phase III of the 75th Street road extension will be completed in FY 2008-09.

Future Issues

The Village will continue to carefully evaluate development opportunities that will support and increase the sales tax base. Maintaining diversity in the sales tax base will continue to be a future consideration especially in light of the Board's current policy of not levying a property tax for village services. With a new public works facility on the way the next the Board will be focusing next on a new Village Hall/Police Station/Recreation facility. Funds have been included in the FY 2008-09 for architectural fees to determine the feasibility of remodeling the current Village Hall facility or to build a new facility on Willowbrook Centre Parkway. Developing a plan for a long-term solution for the stability and diversity of the Village's financial position will continue to be a priority for the Board.

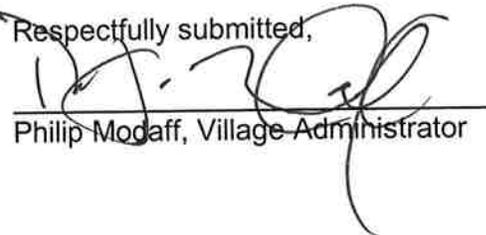
The Village prepares a Five and Fifteen Year Long-Range Plan, a Five Year Street Maintenance Program, a Five Year Water Fund Analysis and Capital Projects Plan as tools to identify and plan for future capital expenditures. This, as well as other planning sessions throughout the year, reflects the Village's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

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

Acknowledgments

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

Respectfully submitted,



Philip Modaff, Village Administrator



Sue Stanish, Director of Finance

LONG TERM FINANCIAL OVERVIEW

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

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

LONG TERM FINANCIAL ISSUES

Strategic planning has been considered a priority and was stressed throughout the budget process. In an effort to identify the needs of Village residents a Community Needs Survey was conducted in FY 2007-08 and a second survey is planned in FY 2008-09. This survey will serve as a basis for development of a strategic plan that will be performed annually. The management team utilized a new approach by not only preparing the FY 2008-09 budget, but also a five and fifteen year budget that were presented during budget workshops. This approach proved to be effective as the Board could understand and contemplate how current decisions will impact future years.

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

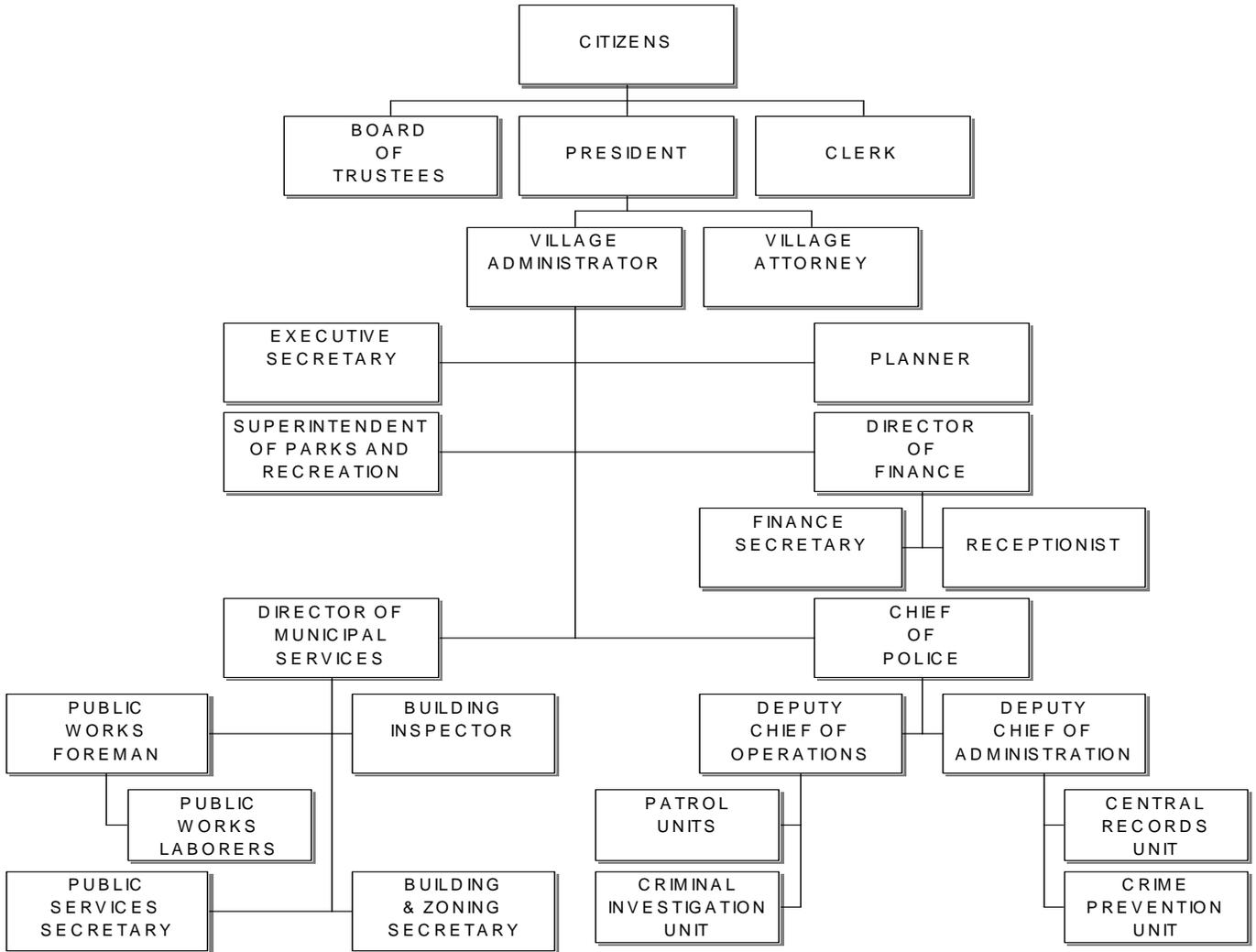
NEW VILLAGE FACILITIES

Several years ago the Village purchased land in anticipation of building a new Village Hall complex. A space needs analysis was prepared but the project was set aside as a result of financial constraints. The proposed complex includes a Village Hall, Police Station, Public Works Facility and a Recreation Center. Utilizing a phased in approach the Village has determined that the Public Works/Water Facility is a priority and will be built in FY 2008-09. The facility will be funded in part by the issuance of twenty year bonds paid by water and general fund revenues.

The next priority is to examine options for a Village Hall/Police Station/Recreation Facility. In FY 2008-09 a total of \$250,000 has budgeted for architectural fees to conduct a feasibility study and prepare detailed design specifics of the facility.

Based on the Village Five Year Plan it is anticipated that the Village will need additional revenue sources in the next four to five years to continue providing the current level of services and to build new facilities.

VILLAGE OF WILLOWBROOK ORGANIZATIONAL CHART



VILLAGE OF WILLOWBROOK VISION STATEMENT AND ORGANIZATIONAL GOALS

Introduction

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

- Develop a Visionary Statement
- Develop Strategic Financial Objectives

Visionary Statement

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

- Maintaining, preserving and enhancing the high quality of life residents now enjoy in the community.
- Maintaining a significant presence of open space in the community.
- Finding a formula to establish, manage and facilitate a “town center” that reflects a sense of community and the Village’s high desirability as a location to live in or locate a business within.
- Creating a government that reflects the community’s progressive, educated and quality-oriented citizenry where high expectations are the norm-not the exception.
- Maintaining a “small-town” feel while facing the realities of traffic management needs, infrastructure needs and public safety needs that accompany an ever-stretching population within and beyond Willowbrook’s borders.
- Taking advantage of and protecting the community’s assets.
- Plan an active role in accomplishing Legislative Action Program objectives.

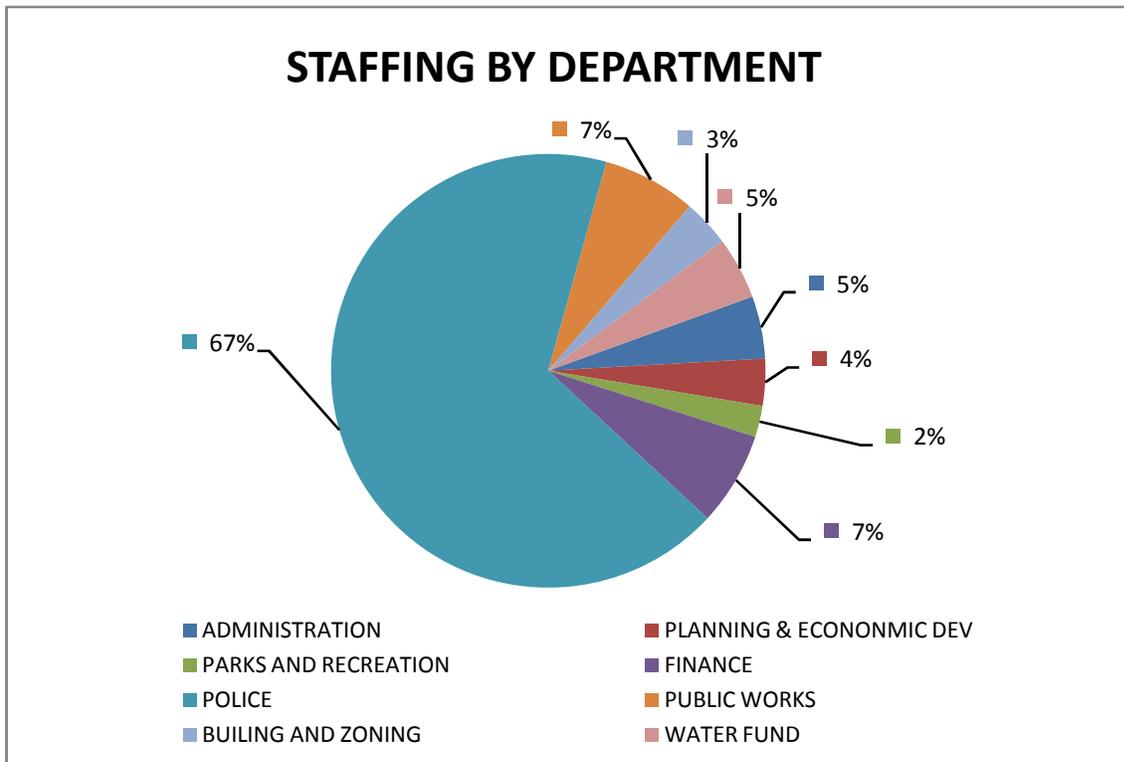
Strategic Financial Objectives

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

- Provide adequate financing to purchase land and begin the planning process for a new Community Center Campus to include: Village Hall, Police Department, Public Works facility and Indoor Community Recreation facility.
- Maintain a financial statement that permits us to continue to operate all Village functions without the Village levying a property tax.
- Begin the process of planning for a Northwest Willowbrook neighborhood park.
- Provide the financial resources to develop a virtual Village Hall, paperless Board meetings and information services.
- Provide the funding to resolve the balance of stormwater problems within the community.
- Develop a strategy for negotiating Union contracts that are fair, while affordable.
- Maintain current high level of services in all operating departments.
- Continue a course in fiscal policy that provides financial stability in revenues, budgeting and reserves.
- Work aggressively toward the completion of the Willowbrook Town Center consistent with the Community Master Plan while adding substantially to the Village’s tax base.

Village of Willowbrook
 Personnel Requirements
 (Full Time Equivalent)

DEPARTMENT	2006-07	2007-08	2008-09
ADMINISTRATION	4	6	2
PLANNING & ECONONMIC DEV	0	0	1.5
PARKS AND RECREATION	1	1	1
FINANCE	0	0	3
POLICE	28	29	29
PUBLIC WORKS	3	3	3
BUILING AND ZONING	3	2	1.5
WATER FUND	2	2	2
TOTAL	41	43	43



VILLAGE OF WILLOWBROOK

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Accounting Entity and Polices

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

A. Reporting Entity and Services

Budgets have been adopted for the General, Special Revenue, Capital Projects, Water Fund, Water Capital Improvements Fund and Special Service Area Funds. Budgets have not been adopted for the Special TIF Fund and the Police Pension Fund.

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

B. Basis of Presentation – Fund Accounting

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

2. Governmental Funds

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

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

C. Debt Service Funds: Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The Village of Willowbrook does not have any debt service funds.

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

3. Proprietary Funds

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

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

4. Fiduciary Funds

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

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

5. Basis of Accounting

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

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

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

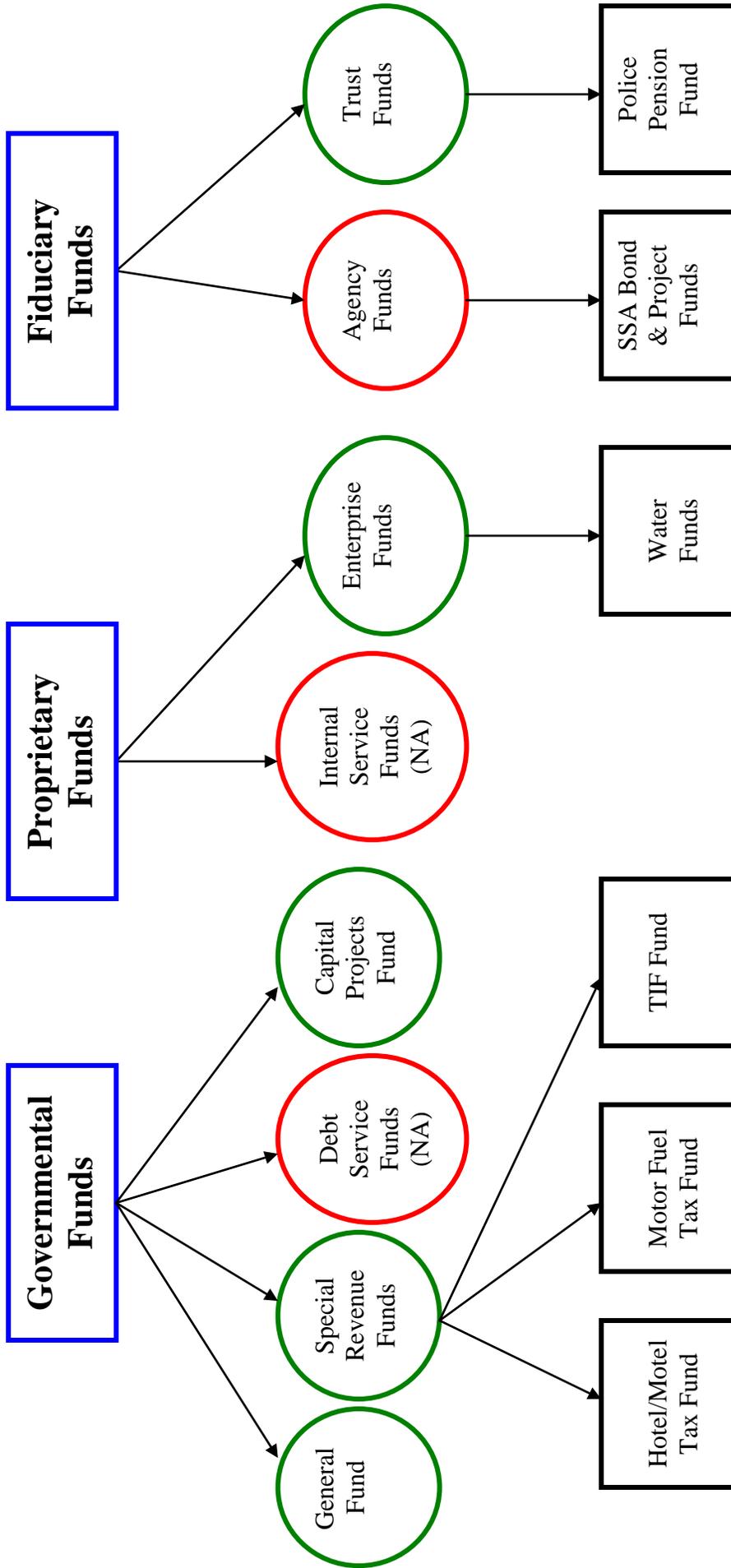
The matrix below illustrates the connection of the functional departments of the Village and how they relate to the fund structure of the Village.

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

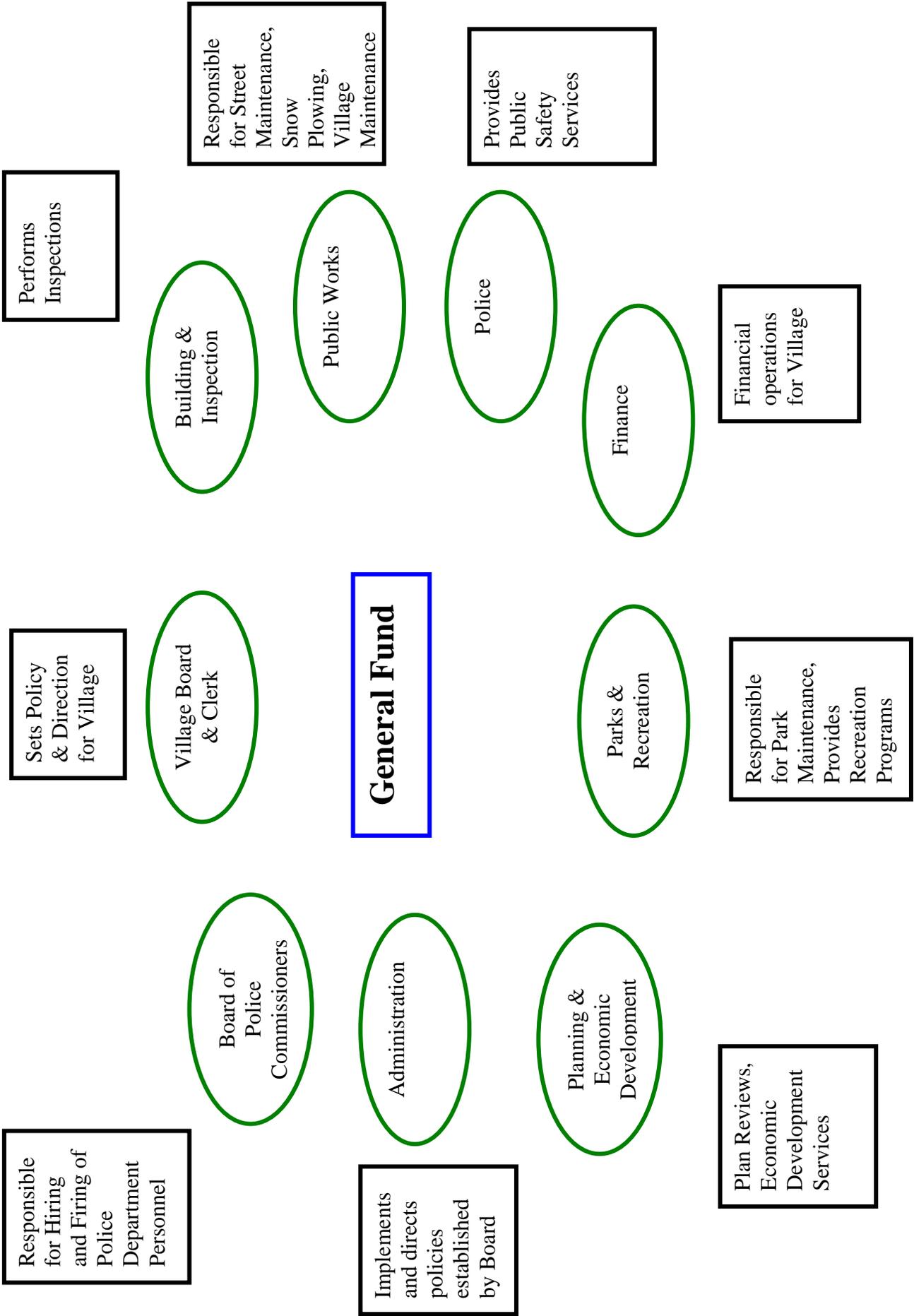
* From a staffing perspective the same five employees work in the public works department and in the water department.

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

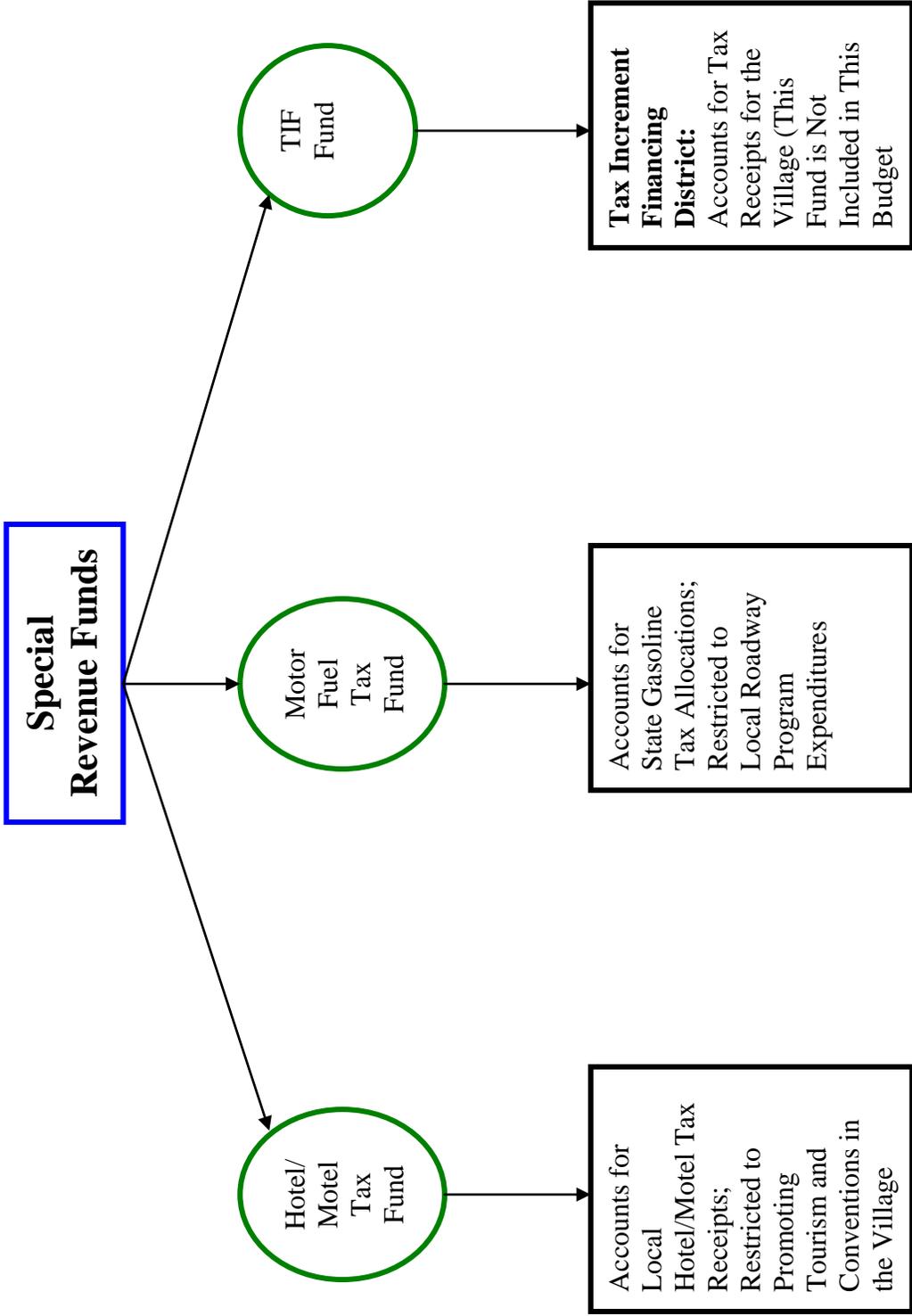
Village of Willowbrook
Fund Structure



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

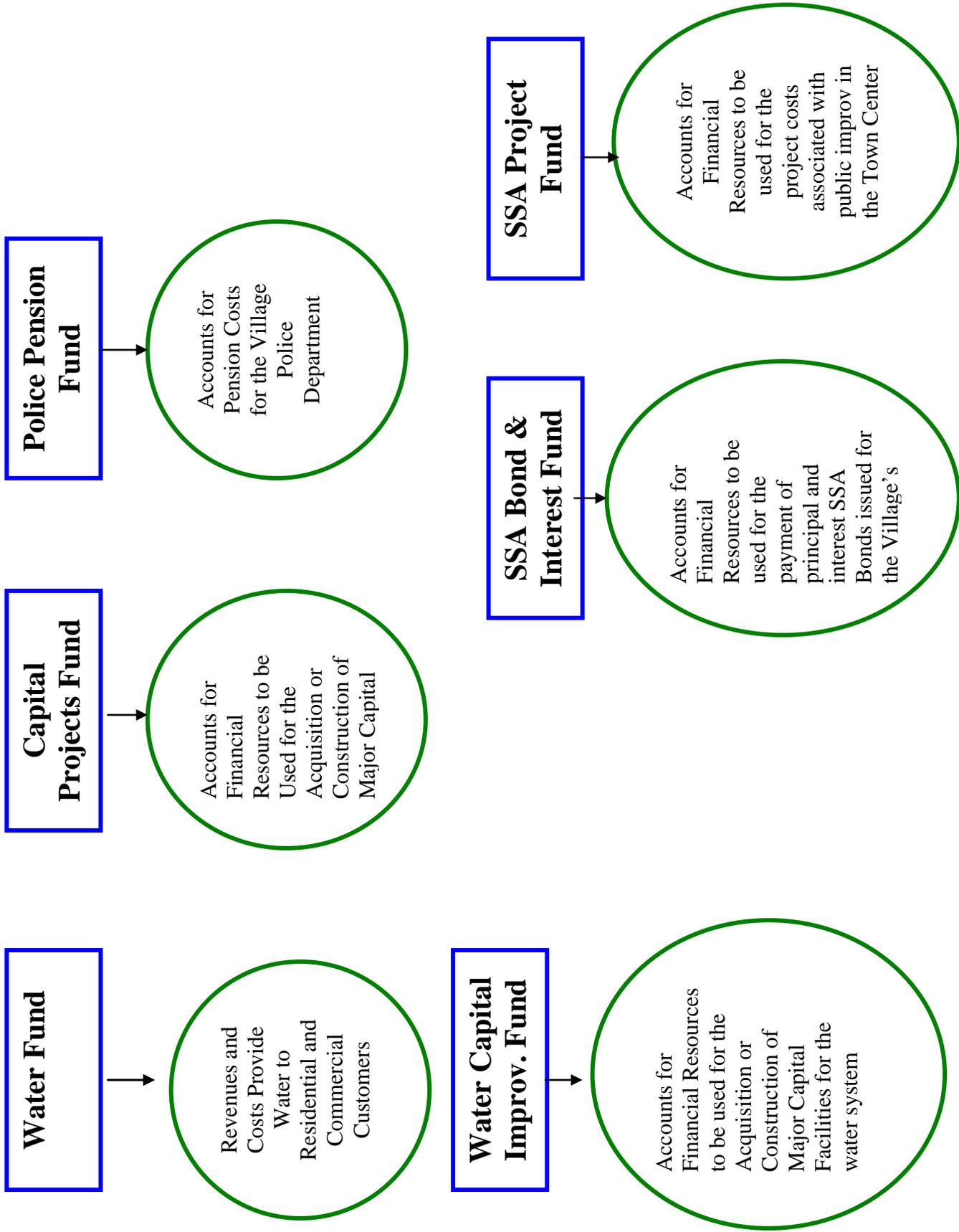


Village of Willowbrook
Special Revenue Funds



Village of Willowbrook

Capital Projects, Water, Police Pension Fund & Special Service Area Funds



Village of Willowbrook Budget Policies

I. Significant Budget Policies

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

The General Fund balance reserve is targeted to be 120 days operating expense or 33% of operating expenditures. The Special Revenue Funds are targeted to be at a level consistent with future expenditure expectations.

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

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

II. Budget Preparation Policies

A. Produce an annual budget that is within the Village's ability to pay. Annually, the Village will produce a balanced general fund budget. In the case of an unforeseen event, the use of fund balance reserves may be utilized to maintain existing service levels. A plan to replenish reserves will be developed and implemented within the year following the planned drawdown of reserves. The FY 2008-09 general fund budget is balanced.

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

C. Prepare a budget that provides meaningful and understandable information to interested citizens as well as the Village Board and staff. The Village has been the recipient of the Government Finance Officers' Association (GFOA) Distinguished Budget Presentation Award for 2003-2007.

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

- A. Mid Year - November
 - The Finance Director and Village Administrator prepare an estimate of beginning fund balance and the majority of revenue projections for the budget. A strategy for the upcoming budget year is developed to provide Department Heads with guidelines for preparing their budget requests.
 - A budget preview is presented to the Village Board which includes an update to the current fiscal year and five year outlook along with indicators/trends that will impact proposed revenue and expenditure options.
- B. Budget Workshop - Staff
 - Between November and January, the Finance Director incorporates all departmental budget requests into a preliminary draft budget document.
 - A budget workshop is held on a staff level whereby department heads present requests to the Village Administrator and the Finance Director. Direction is given by the Village Administrator on amounts to be cut prior to Committee review and the Village Board workshop. It is left to the Department Head's discretion on what projects or line items will be reduced.
- C. Committee Reviews:
 - The Village Board committees and park and recreation commission review the overall goals and priority for the entire Village and then review their respective departmental budgets.
 - The draft budget is finalized and a presentation is prepared for the budget workshop.
- D. Village Board Budget Workshops - February
 - 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.
- E. Final Budget - April
 - The final budget is prepared by the Finance Director and presented to the Board by the Village Administrator for final approval.
 - The appropriation ordinance is required to be passed by the first quarter after the start of the Village's fiscal year. The appropriation ordinance is passed in the month of May.

The following is a budget timetable detailing the significant timeframes.

	Date
Senior Staff Workshop	Sept. 13
Review preliminary Citizen Survey Results	
Identify accomplishments	
Acknowledge disappointments/shortcomings	
Identify issues/challenges for coming year	
Plan for "Budget Preview" Workshop	
Board "Budget Preview" Workshop	Oct. 22
Review Citizen Survey Results	
Preview of budget	
Seek board feedback/input as we begin preparation of budget	
Staff Budget Kick-off Meeting	Oct. 30
Review "preview" materials	
Review Citizen Survey results	
Review Board feedback	
Present budget overview - status of revenues, to-date expenditures, reserve, etc.	
Present budget workbook (including increase guidelines) to staff	
Department Budget Submittals Due to Finance	Nov. 28
Dept Budget Review Meetings with Administrator & Finance Dir	Week of 12/17
Final Staff Budget Meeting and "Adjustments"	Jan. 15
Presentation to Committees	Jan. 28
Board Budget Workshop I	Feb 19
Board Budget Workshop II (if needed)	Mar. 24
Final Approval of Budget	April 14

Village of Willowbrook
Fund Policies

A. General Fund

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

B. Water Fund

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

C. Hotel Motel/ Tax Fund

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

D. Motor Fuel Tax Fund

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

E. Water Capital Improvement Fund

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

F. Capital Projects Fund

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

VILLAGE OF WILLOWBROOK DEBT SERVICE POLICY & SUMMARY

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

DEBT ISSUANCE GUIDELINES

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

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

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

1. In June 2000, the Village issued \$1,300,000 in General Obligation Bonds (Combined Alternate Revenue Source) Series 2000 bonds for a new water meter reading system, the painting of two water towers and the 79th Street Water Main Extension project. Debt service on the ten-year bonds will be paid by water sale revenues. These bonds are Alternate Revenue Source Bonds and do not fall under the 8.625% bonded debt limitation of the Village's Equalized Assessed Valuation.

TOTAL OUTSTANDING DEBT AND CURRENT DEBT PAYMENTS

Purpose/Year	Rate	Retirement Date	Principal Outstanding	Principal Pmt	Interest Pmt	Total Payment
Alternate Water – 2000	4.7-5.3%	June 2010	\$600,000	\$130,000	\$34,683	\$164,683

Description	Original Principal	Principal Paydown	Principal Outstanding
Alternate Water Bonds	\$1,300,000	\$840,000	\$460,000
Total	\$1,300,000	\$840,000	\$460,000

SCHEDULE OF FUTURE DEBT

Year Ending	Water	Principal	Interest
April 30 2009	\$165,388	\$145,000	\$20,388
2010	\$167,549	\$155,000	\$12,549
2011	\$164,240	\$160,000	\$4,240
Total	\$497,177	\$460,000	\$37,177

LEGAL DEBT LIMIT

Equalized Assessed Valuation EAV(2006)	\$432,089,467
Bond Debt Limit 8.625% of EAV	\$37,335,153
Amount Applicable to Debt Limit	<u>\$0</u>
Legal Debt Margin @ 4/30/07	\$34,370,045

**Village of Willowbrook
Fund Balance Analysis Fiscal Years 2007-08 & 2008-09**

	ESTIMATED Fiscal Year 2007-08							All Funds Total	
	General Corporate Fund	Water Fund	Hotel/Motel Tax Fund	Motor Fuel Tax Fund	SSA Bond & Interest Fund	SSA Project Fund	Water Capital Improv Fund		Capital Projects Fund
Fund Balance 5/1/07	\$2,393,697	\$650,733	\$19,309	\$220,805	\$0	\$0	\$145,642	\$233,253	\$3,663,439
Estimated Revenues	7,956,481	\$2,423,330	\$92,900	\$268,456	\$227,184	\$3,783,830	\$754,250	\$210,000	\$15,716,431
Estimated Operating Expense	6,775,088	2,297,078	\$95,000	\$0	\$0	\$3,776,400	\$0	\$0	\$12,943,566
Estimated Capital Expense	497,578	40,700	\$0	\$363,576	\$0	\$0	\$78,304	\$381,916	\$1,362,074
Estimated Fund Balance 4/30/08	\$3,077,512	\$736,285	\$17,209	\$125,686	\$227,184	\$7,430	\$821,588	\$61,337	\$5,074,230
Days Operating Expense	166								

	ESTIMATED Fiscal Year 2008-09							All Funds Total	
	General Corporate Fund	Water Fund	Hotel/Motel Tax Fund	Motor Fuel Tax Fund	SSA Bond & Interest Fund	SSA Project Fund	Water Capital Improv Fund		Capital Projects Fund
Estimated Fund Balance 5/1/08	\$3,077,512	\$736,285	\$17,209	\$125,686	\$227,184	\$7,430	\$821,588	\$61,337	\$5,074,230
Estimated Revenues	\$7,862,181	\$1,847,650	\$92,900	\$263,150	\$5,900	\$450	\$134,700	\$3,645,279	\$13,852,210
Estimated Operating Expense	7,458,187	1,693,521	\$100,000	\$0	\$224,584	\$7,880	\$0	\$0	\$9,484,171
Estimated Capital Expense	\$392,217	\$102,290	\$0	\$385,000	\$0	\$0	\$669,901	\$3,706,316	\$5,255,724
Estimated Fund Balance 4/30/09	\$3,089,289	\$788,124	\$10,109	\$3,836	\$8,500	\$0	\$286,387	\$300	\$4,186,545
Days Operating Expense	151								

**Village of Willowbrook
All Funds Combined**

	<u>Actual 05-06</u>	<u>Actual 06-07</u>	<u>Budget 07-08</u>	<u>Estimated 07-08</u>	<u>Proposed 08-09</u>
Revenues	\$9,278,973	\$9,671,166	\$10,868,990	\$15,716,431	\$13,852,210
Operating Expense	7,710,667	8,155,928	9,110,979	12,943,566	9,484,171
Operating Surplus	<u>\$1,568,305</u>	<u>\$1,515,238</u>	<u>\$1,758,012</u>	<u>\$2,772,865</u>	<u>\$4,368,039</u>
Capital Budget	758,580	659,242	1,074,589	1,362,074	5,255,724
Net Surplus	<u><u>\$809,725</u></u>	<u><u>\$855,996</u></u>	<u><u>\$683,423</u></u>	<u><u>\$1,410,791</u></u>	<u><u>(\$887,685)</u></u>

**Village of Willowbrook
All Funds Combined**

	Actual 05-06	Actual 06-07	Budget 07-08	Estimated 07-08	Proposed 08-09
REVENUE					
General Corporate Fund	6,547,858	7,038,063	7,320,204	7,956,481	7,862,181
Water Fund	1,914,979	1,839,155	2,378,980	2,423,330	1,847,650
Hotel/Motel Tax Fund	83,886	92,925	89,700	92,900	92,900
Motor Fuel Tax Fund	260,879	266,782	256,656	268,456	263,150
SSA Bond & Interest Fund	\$0	\$0	\$0	227,184	5,900
SSA Project Fund	\$0	\$0	\$0	3,783,830	450
Water Capital Improv Fund	78,554	200,270	740,450	754,250	134,700
Capital Projects Fund	392,817	233,972	83,000	210,000	3,645,279
Total	<u>\$9,278,973</u>	<u>\$9,671,166</u>	<u>\$10,868,990</u>	<u>\$15,716,431</u>	<u>\$13,852,210</u>
EXPENDITURES					
General Corporate Fund	5,979,993	6,589,120	7,183,015	7,272,666	7,850,404
Water Fund	1,799,823	1,739,364	2,321,192	2,337,778	1,795,811
Hotel/Motel Tax Fund	69,384	86,190	95,000	95,000	100,000
Motor Fuel Tax Fund	228,356	85,326	290,000	363,576	385,000
SSA Bond & Interest Fund	\$0	\$0	\$0	\$0	224,584
SSA Project Fund	\$0	\$0	\$0	3,776,400	7,880
Water Capital Improv Fund	\$0	\$133,182	\$75,000	78,304	669,901
Capital Projects Fund	391,692	181,988	221,361	381,916	3,706,316
Total	<u>\$8,469,247</u>	<u>\$8,815,170</u>	<u>\$10,185,567</u>	<u>\$14,305,640</u>	<u>\$14,739,895</u>
Surplus (Deficit)	<u>\$809,725</u>	<u>\$855,996</u>	<u>\$683,423</u>	<u>\$1,410,791</u>	<u>(\$887,685)</u>

MAJOR/NON-MAJOR FUNDS

	MAJOR FUND General Fund			MAJOR FUND Water & Water Cap Improv. Fund			NON-MAJOR FUNDS (Hotel/Motel-Motor Fuel Tax & Cap Proj)			NON-MAJOR FUNDS (SSA Bond & Project Funds)		
	Actual 06-07	Est. Actual 07-08	Proposed 08-09	Actual 06-07	Est. Actual 07-08	Proposed 08-09	Actual 06-07	Est. Actual 07-08	Proposed 08-09	Actual 06-07	Est. Actual 07-08	Proposed 08-09
GENERAL FUND												
REVENUES												
Taxes	5,409,380	5,813,298	6,187,885	0	0	0	92,017	92,000	92,000	0	0	0
Licenses and permits	546,770	918,550	490,850	0	0	0	0	0	0	0	0	0
Intergovernmental	434,060	468,355	407,000	0	575,200	0	360,674	256,456	853,750	0	0	0
Charges for Services	65,440	103,350	106,800	1,686,889	1,814,130	1,825,400	0	0	0	0	0	0
Fines and forfeits	203,852	190,000	190,000	0	0	0	0	0	0	0	0	0
Investment Income	83,357	83,000	83,250	22,225	52,800	29,250	15,688	22,900	6,363	0	4,600	6,350
Miscellaneous	286,654	354,586	369,896	1,588	0	44,700	5,300	0	89,570	0	0	0
Total	7,029,513	7,931,139	7,835,681	1,710,702	2,442,130	1,899,350	473,679	371,356	1,041,683	0	4,600	6,350
EXPENDITURES												
General Government	1,752,338	1,888,221	1,915,924	0	0	0	86,190	95,000	100,000	0	3,776,400	7,880
Public safety	3,833,385	4,052,176	4,452,598	0	0	0	0	0	0	0	0	0
Highways and streets	653,967	657,921	705,991	0	0	0	116,547	599,131	3,931,670	0	0	0
Health and welfare	0	0	0	0	0	0	0	0	0	0	0	0
Culture and recreation	229,431	474,348	410,946	0	0	0	0	0	0	0	0	0
Water Service	0	0	0	1,673,801	1,512,869	1,672,623	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0
Principal retirement	0	0	0	125,000	140,000	145,000	135,000	141,000	95,000	0	0	0
Interest and fiscal charges	0	0	0	32,205	27,763	20,388	10,466	5,361	64,646	0	0	224,584
Total	6,469,121	7,072,666	7,485,459	1,831,006	1,680,632	1,838,011	348,203	840,492	4,191,316	0	3,776,400	232,464
Net surplus (Deficient)	560,392	858,473	350,222	(120,304)	761,498	61,339	125,476	(469,136)	(3,149,633)	0	(3,771,800)	(226,114)
Other Fin Sources (uses)												
Transfer Other Funds	(120,000)	(200,000)	(364,945)	0	0	(544,701)	114,700	200,000	909,646	0	0	0
Bond Proceeds	0	0	0	0	0	0	0	0	2,050,000	0	4,006,414	0
Sale of Capital Assets	8,551	25,341	26,500	0	0	0	0	0	0	0	0	0
Total Other Fin Sources (uses)	(111,449)	(174,659)	(338,445)	0	0	(544,701)	114,700	200,000	2,959,646	0	4,006,414	0
Est. Fund Bal 5/1	1,944,752	2,393,695	3,077,509	771,037	796,375	1,557,873	233,192	473,368	204,232	0	0	234,614
Est. Fund Bal 4/30	2,393,695	3,077,509	3,089,286	650,733	1,557,873	1,074,511	473,368	204,232	14,245	0	234,614	8,500

	General Fund	Water Fund	Hotel Motel Tax Fund	Motor Fuel Tax Fund	SSA Funds	Water Capital Impr Fund	Capital Projects Fund	All Funds Total
REVENUES								
Taxes	6,187,885		92,000					6,279,885
Licenses and permits	490,850							490,850
Intergovernmental	407,000			259,150			594,600	1,260,750
Charges for Services	106,800	1,812,800						1,919,600
Fines and forfeits	190,000							190,000
Investment Income	83,250	20,250	900	4,000	6,350	9,000	1,463	125,213
Miscellaneous	369,896	14,600				42,700	89,570	516,766
Total Revenues	7,835,681	1,847,650	92,900	263,150	6,350	51,700	685,633	10,783,064
EXPENDITURES								
General Government	1,754,057		100,000		7,880		312,500	2,174,437
Public safety	4,452,598							4,452,598
Highways and streets	705,991			385,000			3,234,170	4,325,161
Planning & Economic Dev	161,867							
Health and welfare								0
Culture and recreation	410,946							410,946
Water Service		1,547,423				125,200		1,672,623
Debt Service								0
Principal retirement		145,000					95,000	240,000
Interest and fiscal charges		20,388			224,584		64,646	309,618
								0
Total Expenditures	7,485,459	1,712,811	100,000	385,000	232,464	125,200	3,706,316	13,747,250
Net surplus (Deficient)	350,222	134,839	(7,100)	(121,850)	(226,114)	(73,500)	(3,020,683)	-2,964,186
Other Financing Sources (uses)								
Transfer to other fund	(364,945)	(83,000)				(461,701)	909,646	0
Transfer to TIF Fund	0							0
Bond Proceeds							2,050,000	2,050,000
Sale of Capital Assets	26,500							26,500
Total Other Financing Source	(338,445)	(83,000)	0	0		(461,701)	2,959,646	2,076,500
Est Fund Bal 5/1/08	3,077,509	736,285	17,209	125,686	234,614	821,588	61,337	5,074,228
Est Fund Bal 4/30/09	3,089,286	788,124	10,109	3,836	8,500	286,387	300	4,186,542

**PERSONNEL SUMMARY
SALARIES AND BENEFITS**

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

Fund	FY 2007-08	FY 2008-09	Salaries	Salaries2
	Budgeted	Budgeted	Dollar	%
	Salaries	Salaries	Change	Change
GENERAL FUND				
¹ Village Board & Clerk	-	23,750	23,750	100.0%
¹ Administration	618,905	227,702	(391,203)	-63.2%
¹ Planning & Economic Dev	-	83,566	83,566	100.0%
¹ Parks & Recreation	14,420	60,676	46,256	320.8%
¹ Finance	-	193,987	193,987	100.0%
² Police	2,253,385	2,484,276	230,891	10.2%
⁴ Public Works	148,005	165,115	17,110	11.6%
Building & Zoning	91,575	91,390	(185)	-0.2%
³ Plan Commission	8,430	-	(8,430)	-100.0%
⁴ WATER FUND	147,705	165,615	17,910	12.1%
TOTAL	3,282,425	3,496,077	213,652	6.5%

BENEFITS

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

Fund	FY 2007-08	FY 2008-09	Benefits	Benefits2
	Budgeted	Budgeted	Dollar	%
	Benefits	Benefits	Change	Change
GENERAL FUND				
¹ Village Board & Clerk	-	5,600	5,600	100.0%
¹ Administration	190,870	97,108	(93,762)	-49.1%
¹ Planning & Economic Dev	-	29,748	29,748	100.0%
¹ Parks & Recreation	3,525	13,210	9,685	274.8%
¹ Finance	-	55,727	55,727	100.0%
² Police	739,949	771,848	31,899	4.3%
⁴ Public Works	102,264	57,134	(45,130)	-44.1%
Building & Zoning	47,689	40,119	(7,570)	-15.9%
³ Plan Commission	1,672	-	(1,672)	-100.0%
⁴ WATER FUND	42,190	58,604	16,414	38.9%
TOTAL	1,128,159	1,129,098	939	0.1%

¹ New Departments (cost centers) previously included in Administration - Parks & Rec Superintendent's salary & benefits moved from Admin to Parks budget

² In FY 2008-09 pro-rated salary & benefits for new officer. In FY 2008-09 100% salary & benefits budgeted

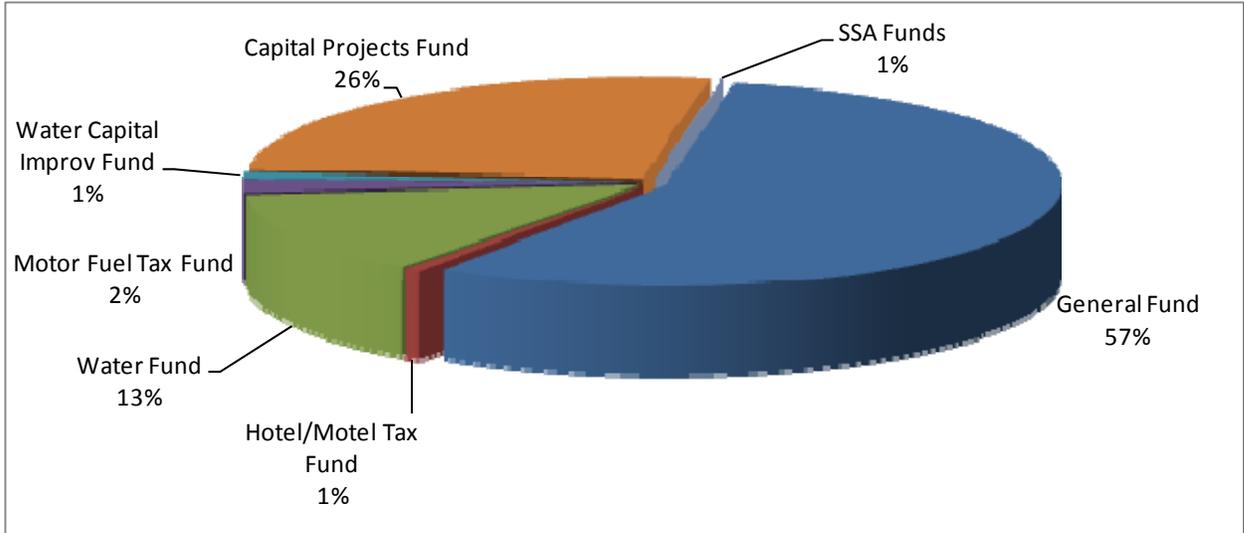
³ Plan Commission budget rolled into the Planning & Economic Development Budget

⁴ Water fund salaries & benefits charged directly to water fund and not to the public works department.
Increase related to differential pay for employee called to active duty.

MAJOR REVENUE SOURCES BY FUND

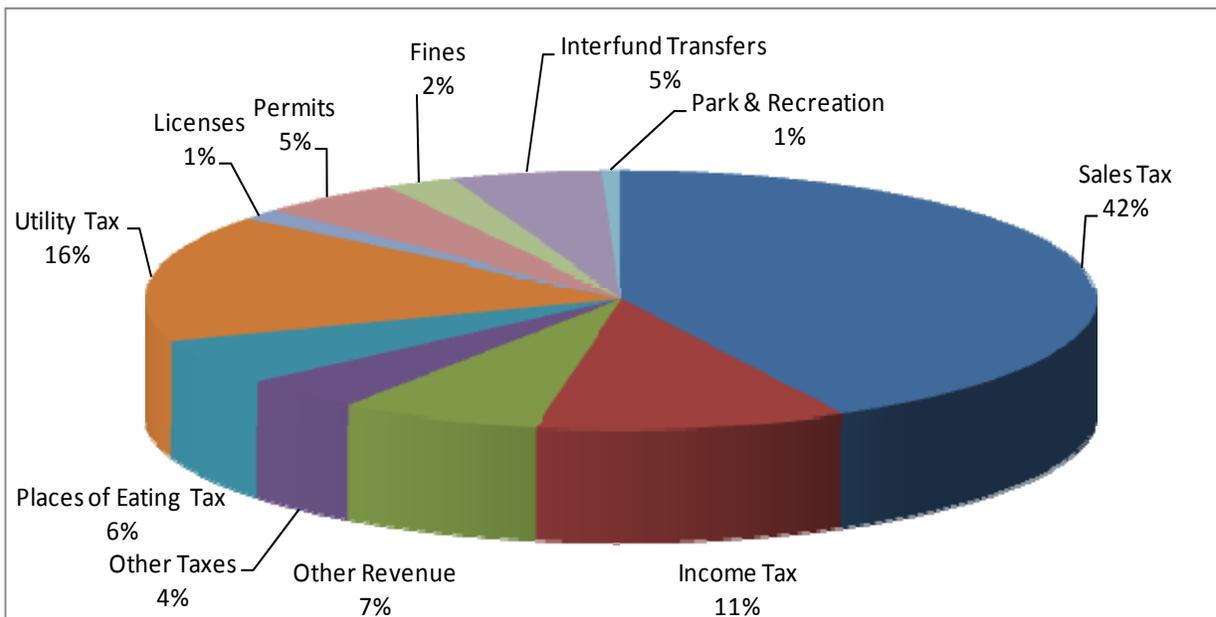
The principal revenue source for FY 2008-09 continues to be the Village's portion of the State sales tax on retail sales within the Village, utility taxes and water sales.

All Funds Revenue \$13,852,210



General Corporate Fund Revenues By Source \$7,862,181

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 - \$3,327,630 (42%)

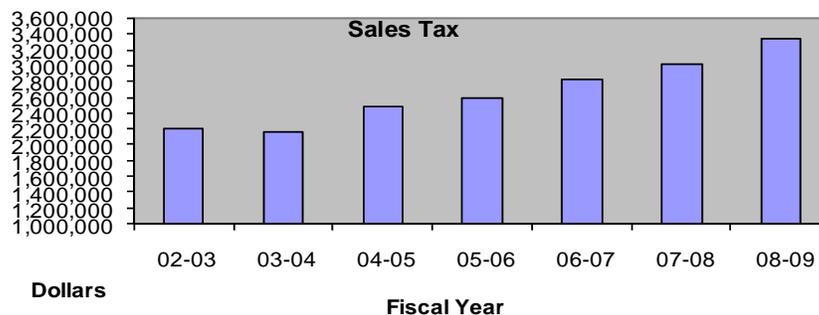
General purchase of goods in the Village generates a 6.75% sales tax to the State. The municipality where the tax is collected receives 1% of the revenues collected. Included in the sales tax figures are the Village's share of auto rental tax, and local use tax. The accompanying chart illustrates actual collections for the past 5 years combined with an estimate of FY 2007-08 revenues and the projections for FY 2008-09. The FY 2007-08 estimate is expected to come in at the budgeted amount. Willowbrook has a well-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.

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

The following assumptions were made to develop the FY 2008-09 sales tax projection. The estimated revenue base of \$2,800,000 (prior to new sales from the Town Center Development) is expected to remain relatively stable and was used as a starting point for an existing sales tax base for FY 2008-09. Based on the uncertainty of the economic environment, a growth rate of 2.5% was used rather than a 3.0%-3.5% rate as in the past.

Beginning December 2007, the Town Center began generating new sales tax dollars for the Village. Based on the development proforma the Village is anticipating collecting new revenues of \$369,800. The Village will remit 50% of the new sales tax generated from the Town Center to the developer until a \$1,670,000 note is paid off or until 12/31/2016 (whichever comes first). As such the new sales tax dollars to the Village are estimated at \$184,900. The Village also annexed in several businesses that are expected to generate about \$90,000 in new sales tax dollars. We are extremely pleased that the town center development is 75% complete. This project spanning over the past five years is the largest development project the Village has experienced in many years. Retailers currently open for business include Michaels, Sports Authority, Bed Bath & Beyond, and Staples. Restaurants now open include Portillo's, Panera Bread, Starbucks, Chipotle and Jamba Juice.

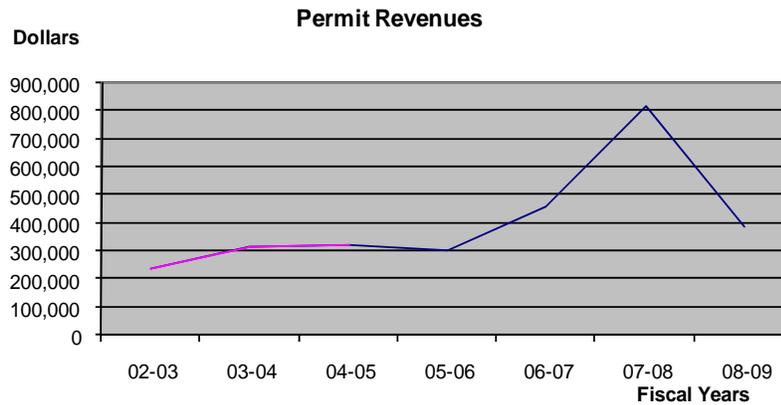
As noted on the graph below since FY 2004-05 an upward trend of sales tax collections has continued.



Permit Revenues - \$382,000 (5%)

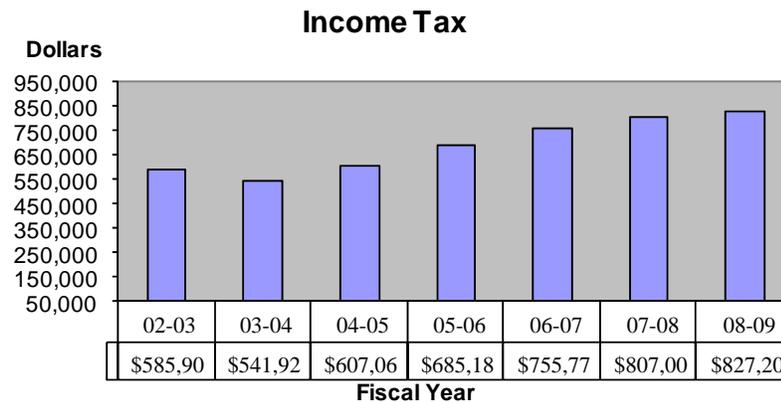
The Village is permitted by law to charge permit fees for certain activities. Examples include building and sign permits. The \$382,000 projection is based on permit fees for the normal permit required activities that occur throughout the year and a few remaining permits for the Town Center Development. After an annual review of the permit fee schedule, there are no increases planned for FY 2008-09. The last increase occurred in FY 2002-03. The Village continues to take a conservative approach to budgeting revenue sources such as permit fees that are volatile in nature.

The chart below illustrates actual permit revenues collected over 5 fiscal years combined with an estimate of FY 2007-08 and a projection for FY 2008-09. The Fiscal Year 2007-08 numbers includes the majority of Town Center permit fees.



▪ **State Income Tax - \$827,200 (11%)**

The Village receives a portion of State income tax receipts on a per-capita basis. Based on information from the Illinois Municipal League, the Village is estimating a per-capita distribution of \$92.25 for FY 2008-09, up from \$87.00 in FY 2007-08. The anticipated increase over the prior year receipts is very positive. The Village will do all it can to protect the share of income tax revenues received from the State of Illinois. There is always a possibility that the state will enact legislation changing the distribution formula for income tax receipts from one-tenth to one-eleventh of net collections for municipalities.



Other Taxes - \$785,555 (4%)

- Township Road & Bridge Tax - \$83,200 That portion of the Road and Bridge Tax imposed by Downers Grove Township that is returned to the Village.
- Special Recreation Tax Levy - \$63,900 This tax will be levied for the specific purpose of providing special recreation opportunities for participants in the Village's park and recreation programs. The tax levy will provide revenues to pay for the Village's membership in the Gateway Association and other park improvements.
- Amusement Tax - \$62,200 The Village imposes an amusement tax equal to 6% of the gross receipts collected in the form of fees or charges for amusement purposes. The primary entities remitting amusement tax are a bowling alley and athletic clubs that are located in the Village.
- Personal Property Replacement Tax - \$1,000 In accordance with 30 ILCS 115/12, Personal Property Taxes are paid by the state to all local taxing units that previously levied a tax on personal property. Taxation on personal property by local taxing units has been abolished.
- Telecommunication lease - \$25,655 The Village entered into an agreement with US Cellular whereby US Cellular is leasing on the Village's Water Tower for a term of 5 years with the right to extend for (4) successive (5) year periods. FY 2008-09 will be the twelfth year of the agreement.

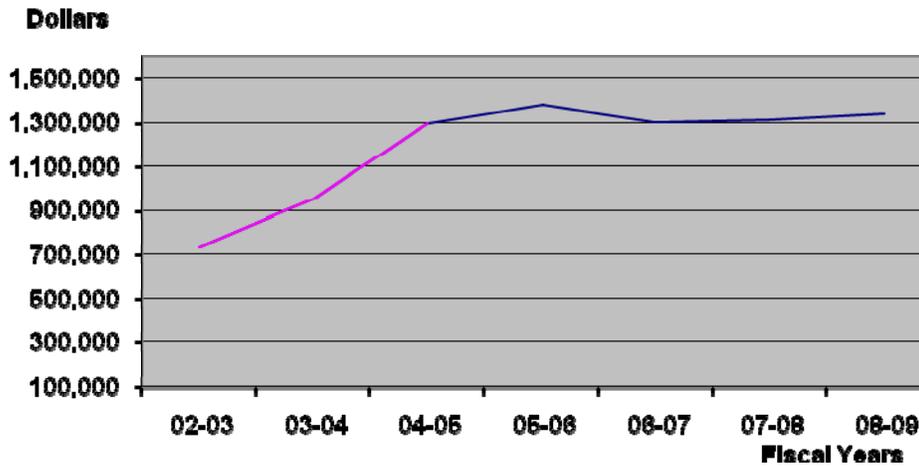
Places of Eating Tax – \$455,900 (6%)

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 35 establishments that are assessed this tax.

Utility Tax - \$1,247,500 (16%)

A 5.00% Utility Tax on gross electricity, natural gas and telecommunication transmissions in the Village continues to generate substantial revenue. Also included in Utility Tax is the 6.00% Simplified Municipal Telecommunication Tax the State of Illinois now administers. The Utility Tax rate was raised from 3.75% to 5.00% and the Simplified Municipal Telecommunication tax was raised from 4.75% to 6.00% in FY 2004-05. The budgeted amount of utility tax revenues were increase from the prior year's budget based on actual collections in FY 2007-08 and the new Town Center Development. The Village is in the process of conducting an audit of utility tax providers to ensure the correct taxes are being remitted to the Village.

UTILITY TAX REVENUES



▪ Utility Tax – Water System –

Of the \$1,341,200 in utility taxes \$93,700 relates to a 5.00% tax imposed on the Village's water system. This tax was first imposed in FY 2004-05.

Licenses - \$108,850 (1%) Includes liquor licenses, business licenses, vending licenses and scavenger licenses.

Fines - \$190,000 (2%) Fine income received by the Village for local ordinance violations and traffic court fines. There have been no proposed fee increases for local ordinance violations for FY 2008-09.

Interfund Transfer - \$407,000 (5%) A fund transfer from the water fund to the general fund to offset administrative and general building maintenance costs incurred by the general fund departments to service the fund. Services provided include police services, equipment, payroll personnel, accounting, legal, insurance, engineering, and data processing. A detailed breakdown of the transfer amount is included in the water fund section of this budget.

Park and Recreation Revenue - \$46,950 (1%)

The Village's park and recreation programs are structured as a department within the Village and not a park district taxing body. Revenues are comprised of park permit fees and fees for winter, summer and fall programs. The department also provides several programs for senior members of the Community. The program fee structure is designed to aim at recapturing 80%-90% of the cost of recreation instructors, materials and services.

Other Revenue - \$539,496 (7%)

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

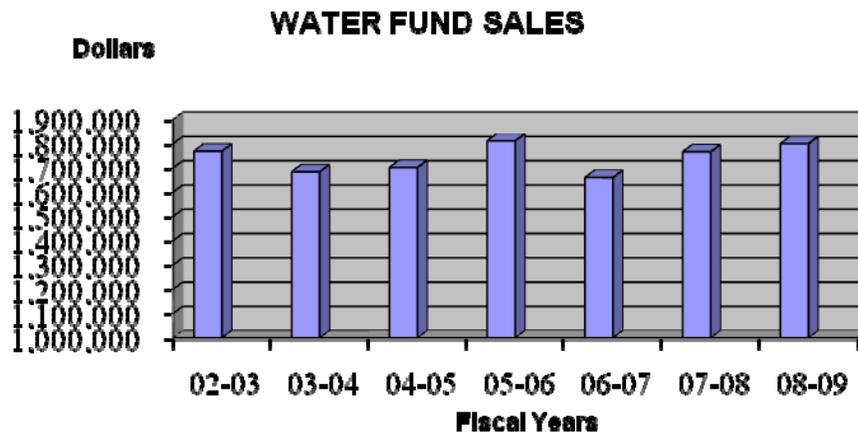
- Interest Income – The Treasurer of the Village (Director of Finance) is directed by State statute to invest the idle funds of the Village to offset revenue requirements of the Village. Investment vehicles utilized include participation in the Illinois Funds, an investment pool administered by the State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

WATER FUND
\$1,847,650

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

Sale of Water - \$1,800,000 (97%)

In FY 2007-08 fees were derived from water sales at a rate of \$3.99 for residential and \$4.60 for commercial usage per thousand gallons. The last water rate increase took place in FY 2001. The increase is paying for the debt service for the following projects: a new water meter billing system, the painting of two water towers and construction of the 79th street water main. All four projects were successfully completed. Another purpose of the last rate increase was to again build up reserves in the water fund. Prior to the water rate increases in FY 2000 and 2001, water rates had not been increased since the early 1980's. This was possible due to healthy reserves in the water fund. Strategic drawdowns of retained earnings were used to fund the escalating cost of providing water service to Village residents and businesses. Long term planning for the water fund begins with staff and the Municipal Services Committee who prepare a five-year operating and capital plan for water fund revenues and expenditures. That plan is used as the basis for estimating water usage and revenues on an annual basis. In accordance with the five-year water rate analysis, there are no water rate increases planned in the next five years. The following chart indicates the history of water sales over the past five years plus estimates for FY 2007-08 and projected amounts for FY 2008-09.



Other - \$47,650 (3%)

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

HOTEL/MOTEL TAX FUND
\$92,900

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.

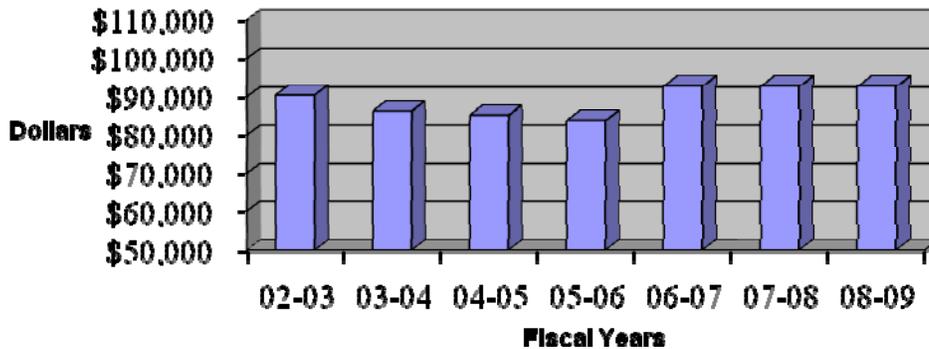
Hotel /Motel Tax - \$92,000 (99%)

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

Interest Income - \$900 – (1%)

Investment revenue expected to be earned.

HOTEL/MOTEL TAX REVENUES



MOTOR FUEL TAX FUND
\$263,150

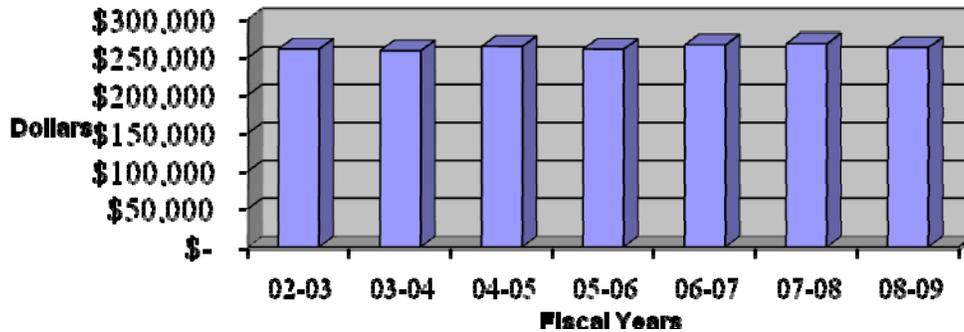
MFT Allotments - \$259,150 (98.5%)

The Motor Fuel Tax Fund is a Special Revenue Fund. Illinois Motor Fuel Tax funds are derived from a tax-based consumption of motor fuel, on the operation of motor vehicles upon public highways and the operation of recreational watercraft upon the water of the State. The Illinois Department of Transportation (IDOT) allocates these monies according to the appropriate statutes and initiates the process for distribution of motor fuel tax to municipalities. The Village uses estimates of motor fuel tax distributions based on the projections by the Illinois Municipal League (IML). For FY 2008-09 the IML is projecting zero growth in receipts. The projection remains at \$28.90 per capita for FY 2008-09.

Interest Income - \$4,000 (.05%)

Investment revenue expected to be earned.

MOTOR FUEL TAX REVENUES



SPECIAL SERVICE AREA ONE BOND FUND

\$5,900

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

Interest Income - \$5,900 (100%)

Investment revenue expected to be earned.

SPECIAL SERVICE AREA ONE PROJECT FUND

\$450

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

Interest Income - \$450 (100%)

Investment revenue expected to be earned.

WATER CAPITAL IMPROVEMENTS FUND

\$134,700

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. The estimated revenue is a result of a decrease in water rates charged to the Village by the DuPage Water Commission. A transfer will be made from the Village's Water Fund to the Water Capital Improvements Fund for the .20-cent rate reduction

CAPITAL PROJECTS FUND
\$3,645,279

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. A new public works facility will be constructed and accounted for in the Capital Projects Fund. The facility will be funded 50% from water revenues and 50% from general fund revenues. Transfers will come from both funds to pay annual debt service for the facility. The second project is completion of the 75th Street Extension project. Funding will come from grants, developer contributions and bond proceeds for the local match.

Transfer from the Water Capital Fund - \$544,701 (15%)

A total of \$500,000 will be transferred from the Water Capital Improvements Fund to the Capital Projects Fund for the public works facility. An additional \$44,701 will be transferred for the water fund's portion of annual debt service.

Transfer from the General Fund - \$250,000 (7%)

The General Fund will transfer \$250,000 to the capital projects fund for architectural fees for the analysis and design of a new or remodeled Village Hall/Police Station/Recreation Center.

Transfer from the General Fund - \$114,945 (3%)

The transfer of \$114,945 will be for the General Fund's portion of debt service for the public works facility.

Grants – 75th Street \$594,600 (16%)

Federal grant to complete the 75th Street Extension Project

Developer Contributions - \$89,570 (2%)

Funds from Center Point Development for completion of a watermain and a small piece of roadway improvement on 75th Street.

Bond Proceeds - \$2,050,000 – (56%)

Bonds will be issued for two projects in FY 2008-09 - Public Works facility \$1,650,000 and the 75th Street Extension - \$450,000.

Interest Income - \$1,463 (1%)

Investment revenue expected to be earned.

**Village of Willowbrook
Revenue Summary**

Description	FY 05-06 Actual	FY 06-07 Budget	FY 07-08 Proposed Budget	FY 07-08 Estimated Actual	FY 08-09 Proposed Budget
General Corporate Fund	6,547,858	7,038,063	7,320,204	7,956,481	7,862,181
Water Fund	1,914,979	1,839,155	2,378,980	2,423,330	1,847,650
Hotel/Motel/Tax Fund	83,886	92,925	89,700	92,900	92,900
Motor Fuel Tax Fund	260,879	266,782	256,656	268,456	263,150
SSA Bond Fund	-	-	-	227,184	5,900
SSA Project Fund	-	-	-	3,783,830	450
Water Capital Improvements Fund	78,554	200,270	740,450	754,250	134,700
Capital Projects Fund	392,817	233,972	83,000	210,000	3,645,279
Total Revenues	\$9,278,973	\$9,671,166	\$10,868,990	\$15,716,431	\$13,852,210

Difference from Budget 07-08 to Proposed 08-09: 27.45%

Difference from Budget 07-08 to Estimated 07-08: 44.60%

Difference from Estimated 07-08 to Proposed 08-09: -11.86%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	General Corporate Fund					
	REVENUES					
	Operating Revenue					
01-310-101	Property Tax Levy-SRA	32,626	63,725	63,725	63,900	63,900
01-310-102	Property Tax Levy-Rd & Bridge	76,600	80,412	83,050	81,565	83,200
01-310-103	Prior Year Tax Collected	-	-	-	-	-
* TOTAL	Property Taxes	109,226	144,137	146,775	145,465	147,100
	Other Taxes					
01-310-201	Municipal Sales Tax	2,584,934	2,831,902	3,091,500	3,091,500	3,327,630
01-310-202	Illinois Income Tax	685,188	755,770	780,100	807,000	827,200
01-310-203	Amusement Tax	95,925	92,273	91,200	93,200	62,200
01-310-204	Replacement Tax	1,337	1,453	1,000	1,000	1,000
01-310-205	Utility Tax	1,284,245	1,214,339	1,162,755	1,220,000	1,247,500
01-310-207	Telecommunication Lease	22,162	23,270	24,433	24,433	25,655
01-310-208	Places of Eating Tax	255,217	263,384	330,100	340,000	455,900
01-310-209	Utility Tax-Water System	92,923	82,242	89,030	90,000	93,000
01-310-210	Utility Tax-Water System	648	611	700	700	700
* TOTAL	Other Taxes	5,022,579	5,265,243	5,570,818	5,667,833	6,040,785
	Licenses					
01-310-301	Vehicle Licenses	-	-	-	-	-
01-310-302	Liquor Licenses	44,176	41,500	54,000	54,000	57,500
01-310-303	Business Licenses	38,045	36,604	37,200	37,200	40,000
01-310-305	Vending Machine	1,980	2,415	2,350	2,350	2,350
01-310-306	Scavenger Licenses	10,000	9,000	12,000	9,000	9,000
* TOTAL	Licenses	94,201	89,519	105,550	102,550	108,850
	Permits					
01-310-401	Building Permits	293,973	453,147	300,000	800,000	375,000
01-310-402	Sign Permits	5,429	2,918	8,000	15,000	6,000
01-310-403	Other Permits	1,182	1,186	1,000	1,000	1,000
* TOTAL	Permits	300,583	457,251	309,000	816,000	382,000
	Fines					
01-310-501	Circuit Court Fines	143,281	125,856	150,000	150,000	150,000
01-310-502	Traffic Fines	63,895	77,996	40,000	40,000	40,000
* TOTAL	Fines	207,175	203,852	190,000	190,000	190,000
	Transfers-Other Funds					
01-310-601	Administrative Support Reimb.-Water Fund	397,871	428,760	468,355	468,355	407,000
01-310-605	Transfer From TIF	-	-	-	-	-
01-310-610	Transfer From Capital Project Fund	-	5,300	-	-	-
* TOTAL	Transfer Other Funds	397,871	434,060	468,355	468,355	407,000
	Charges & Fees					
01-310-700	Planning Application Fees	-	-	-	-	12,000
01-310-701	Public Hearing Fees	6,100	2,550	4,000	1,600	10,200
01-310-702	Planning Review Fees	5,500	-	8,000	45,000	18,000
01-310-703	Annexation Fees	-	2,000	2,500	1,000	1,500
01-310-704	Accident Report Copies	2,255	2,320	2,000	2,250	2,000
01-310-706	Copies-Ordinances & Maps	825	681	2,000	2,000	2,000
01-310-723	Elevator Inspection Fees	5,450	5,250	5,150	5,150	5,150
01-310-724	Burglar Alarm Fees	7,310	7,360	10,000	8,000	9,000
* TOTAL	Charges & Fees	27,440	20,161	33,650	65,000	59,850

VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Park & Recreation Revenue					
01-310-814	Park Permit Fees	3,739	2,713	2,500	3,200	3,400
01-310-815	Summer Recreation Fees	16,625	15,859	12,450	12,500	13,300
01-310-816	Winter Recreation Fees	12,550	11,686	9,000	9,000	9,200
01-310-817	Special Events	560	450	2,500	1,200	1,200
01-310-818	Fall Recreation Fees	7,427	5,470	6,210	5,300	5,000
01-310-819	Burr Ridge/Willowbrook Baseball Reimb.	12,903	6,771	6,800	7,100	7,200
01-310-820	Holiday Contribution	2,045	2,330	-	-	-
01-310-821	Check Processing Fee	28	-	10	50	50
01-310-822	BR/WB Baseball Reimb for Facility	-	-	6,600	-	7,600
* TOTAL	Park & Recreation Revenue	55,877	45,279	46,070	38,350	46,950
	Other Revenue					
01-310-901	Reimbursements - IRMA	10,220	11,666	5,000	17,000	5,000
01-310-902	Waster Sticker Fee	10,115	10,010	12,000	12,000	12,000
01-310-903	Reimbursements - Police Training	-	-	-	-	-
01-310-905	Arc Bins	(336)	-	200	-	-
01-310-907	Bid Proposal Deposit	330	120	1,000	500	500
01-310-909	Sale - Fixed Assets	18,296	8,550	29,700	25,342	26,500
01-310-910	Reimbursements - Tree Planting	768	392	2,500	-	-
01-310-911	Other Reimbursements-Refunds	3,682	17,055	5,000	5,900	5,000
01-310-912	Reimbursements-Brush Pick-Up	-	-	-	-	-
01-310-913	Other Receipts	1,047	998	5,000	5,000	5,000
01-310-914	Reimbursements - Park & Rec Memorial Pro.	-	-	1,000	4,200	1,000
01-310-915	Reimbursements-Police Special Detail	52,647	45,096	56,570	56,570	52,114
01-310-916	DARE Contributions	969	-	500	-	-
01-310-917	Reimbursements - PW Other	9,205	7	8,000	8,000	8,000
01-310-919	Reimbursements - CD Engineering	-	-	2,000	-	2,000
01-310-920	Reimbursements - PW Engineering	274	-	2,000	-	2,000
01-310-921	Reimbursements - PW Construction	750	-	2,500	-	2,000
01-310-922	Federal/State Grants	36,302	50,202	32,016	32,016	34,032
01-310-923	Reimbursements - Attorney Fees	1,280	675	5,000	-	2,000
01-310-925	Nicor Gas Annual Payment	21,984	22,177	21,600	21,600	22,250
01-310-926	Cable Franchise Fees	106,317	118,839	119,400	121,800	125,500
01-310-928	Drug Forfeitures - State	15,228	404	500	-	500
01-310-929	Drug Forfeitures - Federal	6,413	9,015	80,500	-	500
01-310-929	Drug Forfeitures - Dea	-	-	-	70,000	90,500
* TOTAL	Other Revenue	295,490	295,204	391,986	379,928	396,396
** TOTAL	Operating Revenue	6,510,443	6,954,706	7,262,204	7,873,481	7,778,931
	Non-Operating Revenue					
01-320-108	Interest Income	28,816	62,873	58,000	83,000	83,250
01-320-109	Changes In Market Value	8,599	20,484	-	-	-
** TOTAL	Non-Operating Revenue	37,415	83,357	58,000	83,000	83,250
*** TOTAL	General Corporate Fund	6,547,858	7,038,063	7,320,204	7,956,481	7,862,181

Difference from Budget 07-08 to Proposed 08-09: 7.40%

Difference from Budget 07-08 to Estimated 07-08: 8.69%

Difference from Estimated 07-08 to Proposed 08-09: -1.19%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Water Fund					
	REVENUES					
	Operating Revenue					
	Charges & Fees					
02-310-712	Water Sales	1,811,228	1,660,504	1,766,130	1,766,130	1,800,000
02-310-714	Water Meter Sales	9,981	8,234	6,000	13,000	7,800
02-310-716	Water Meter Read Sales	5,452	5,063	4,000	5,000	5,000
02-310-717	Other Revenue	8,571	1,588	572,250	575,200	2,000
02-310-719	Transfer From Capital Project Fund	-	-	-	-	-
02-310-720	Transfer From Water Cap Fund	-	133,182	-	-	-
* TOTAL	Charges & Fees	1,835,231	1,808,571	2,348,380	2,359,330	1,814,800
** TOTAL	Operating Revenue	1,835,231	1,808,571	2,348,380	2,359,330	1,814,800
	Non-Operating Revenue					
02-320-108	Interest Income	12,561	17,330	12,600	34,000	20,250
02-320-109	Changes In Market Value		166	-	-	-
02-320-112	Contributed Revenues	51,187	-	-	-	-
* TOTAL	Other Income	63,748	17,496	12,600	34,000	20,250
	Charges & Fees					
02-320-713	Water Connection Fees	16,000	13,088	18,000	30,000	12,600
* TOTAL	Charges & Fees	16,000	13,088	18,000	30,000	12,600
** TOTAL	Non-Operating Revenue	79,748	30,584	30,600	64,000	32,850
*** TOTAL	Water Fund Revenues	1,914,979	1,839,155	2,378,980	2,423,330	1,847,650

Difference from Budget 07-08 to Proposed 08-09: -22.33%

Difference from Budget 07-08 to Estimated 07-08: 1.86%

Difference from Estimated 07-08 to Proposed 08-09: -23.76%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Hotel/Motel Tax Fund					
	REVENUES					
	Operating Revenue					
	Other Taxes					
03-310-205	Hotel/Motel Tax	83,481	92,017	89,000	92,000	92,000
* TOTAL	Other Taxes	83,481	92,017	89,000	92,000	92,000
	Charges And Fees					
03-310-725	Registration Fees	-	-	-	-	-
* TOTAL	Charges And Fees	-	-	-	-	-
	Other Revenue					
03-310-913	Other Receipts	50	-	-	-	-
03-310-922	Federal/State Grants	-	-	-	-	-
* TOTAL	Other Revenue	50	-	-	-	-
** TOTAL	Operating Revenue	83,531	92,017	89,000	92,000	92,000
	Non-Operating Revenue					
	Other Income					
03-320-108	Interest Income	355	908	700	900	900
03-320-109	Changes In Market Value	-	-	-	-	-
* TOTAL	Other Income	355	908	700	900	900
03-320-999	Equity Transfer From General Fund	-	-	-	-	-
* TOTAL	Transfers	-	-	-	-	-
** TOTAL	Non-Operating Revenue	355	908	700	900	900
*** TOTAL	Hotel/Motel/Tax Fund	83,886	92,925	89,700	92,900	92,900

Difference from Budget 07-08 to Proposed 08-09: 3.57%

Difference from Budget 07-08 to Estimated 07-08: 3.57%

Difference from Estimated 07-08 to Proposed 08-09: 0.00%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Motor Fuel Tax Fund					
	REVENUES					
	Operating Revenue					
	Other Taxes					
04-310-216	MFT Receipts	258,529	260,181	256,456	256,456	259,150
04-310-217	High Growth Cities Program Receipts	1,180	-	-	-	-
* TOTAL	Other Taxes	259,709	260,181	256,456	256,456	259,150
** TOTAL	Operating Revenue	259,709	260,181	256,456	256,456	259,150
	Non-Operating Revenue					
04-320-108	Interest Income	1,170	6,601	200	12,000	4,000
* TOTAL	Other Income	1,170	6,601	200	12,000	4,000
** TOTAL	Non-Operating Revenue	1,170	6,601	200	12,000	4,000
*** TOTAL	Motor Fuel Tax Fund Revenues	260,879	266,782	256,656	268,456	263,150

Difference from Budget 07-08 to Proposed 08-09: 2.53%

Difference from Budget 07-08 to Estimated 07-08: 4.60%

Difference from Estimated 07-08 to Proposed 08-09: -1.98%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	SSA Bond & Interest Fund					
	R E V E N U E S					
	Operating Revenues					
06-310-101	Property Tax Receipts	-	-	-	-	-
06-310-102	Bond Proceeds	-	-	-	224,584	-
* TOTAL	Operating Revenues	-	-	-	224,584	-
	Non-Operating Revenue					
06-320-108	Interest Income	-	-	-	2,600	5,900
* TOTAL	Non-Operating Revenue	-	-	-	2,600	5,900
*** TOTAL	SSA Bond & Interest Fund	-	-	-	227,184	5,900

Difference from Budget 07-08 to Proposed 08-09: 100.00%

Difference from Budget 07-08 to Estimated 07-08: 100.00%

Difference from Estimated 07-08 to Proposed 08-09: -97.40%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	SSA One Project Fund					
	REVENUES					
	Operating Revenues					
08-310-101	Bond Proceeds	-	-	-	3,781,830	-
* TOTAL	Operating Revenues	-	-	-	3,781,830	-
	Non-Operating Revenue					
08-320-108	Interest Income	-	-	-	2,000	450
* TOTAL	Non-Operating Revenue	-	-	-	2,000	450
*** TOTAL	SSA One Project Fund	-	-	-	3,783,830	450

Difference from Budget 07-08 to Proposed 08-09: 100.00%

Difference from Budget 07-08 to Estimated 07-08: 100.00%

Difference from Estimated 07-08 to Proposed 08-09: -99.99%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Water Capital Improvements Fund					
	REVENUES					
	Operating Revenues					
09-310-605	Transfer From Water Fund	78,294	73,462	163,200	163,200	83,000
09-310-606	DWC Rebate	-	-	572,250	572,250	-
09-310-920	Developer Contributions	-	122,084	-	-	42,700
* TOTAL	Operating Revenues	78,294	195,546	735,450	735,450	125,700
	Non-Operating Revenue					
09-320-108	Interest Income	260	4,724	5,000	18,800	9,000
09-320-109	Changes In Market Value	-	-	-	-	-
* TOTAL	Non-Operating Revenue	260	4,724	5,000	18,800	9,000
*** TOTAL	Water Capital Improvements Fund	78,554	200,270	740,450	754,250	134,700

Difference from Budget 07-08 to Proposed 08-09: -81.81%

Difference from Budget 07-08 to Estimated 07-08: 1.86%

Difference from Estimated 07-08 to Proposed 08-09: -82.14%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

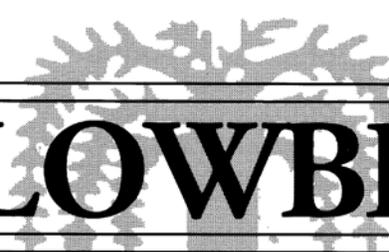
NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Capital Projects Fund					
	REVENUES					
	Operating Revenues					
10-310-604	Transfer From Water Cap Fund-DS	-	-	-	-	544,701
10-310-605	Transfer From Water Fund	-	-	-	-	-
10-310-606	Transfer From General Fund	75,500	120,000	75,000	200,000	250,000
10-310-607	Transfer From General Fund - DS	-	-	-	-	114,945
10-310-610	Grants	-	-	-	-	-
10-310-611	Grants - 75Th Street	59,803	100,493	-	-	594,600
10-310-612	Reim - Other	233,446	-	-	-	-
10-310-920	Developer Contributions	6,780	-	-	-	89,570
* TOTAL	Operating Revenues	375,529	220,493	75,000	200,000	1,593,816
	Non-Operating Revenue					
10-320-108	Interest Income	5,364	8,179	8,000	10,000	1,463
10-320-109	Changes In Market Value	-	-	-	-	-
10-320-110	Debt Certificates - Land Purchase	-	-	-	-	-
10-320-111	Bond Proceeds	-	-	-	-	2,050,000
10-310-912	Annexation Fees	-	-	-	-	-
10-320-920	Little League Contributions	-	5,300	-	-	-
10-320-921	Residents Contributions	11,924	-	-	-	-
* TOTAL	Non-Operating Revenue	17,288	13,479	8,000	10,000	2,051,463
*** TOTAL	Capital Projects Fund Revenue	392,817	233,972	83,000	210,000	3,645,279

Difference from Budget 07-08 to Proposed 08-09: 4291.90%

Difference from Budget 07-08 to Estimated 07-08: 153.01%

Difference from Estimated 07-08 to Proposed 08-09: 1635.85%

The Village of



WILLOWBROOK

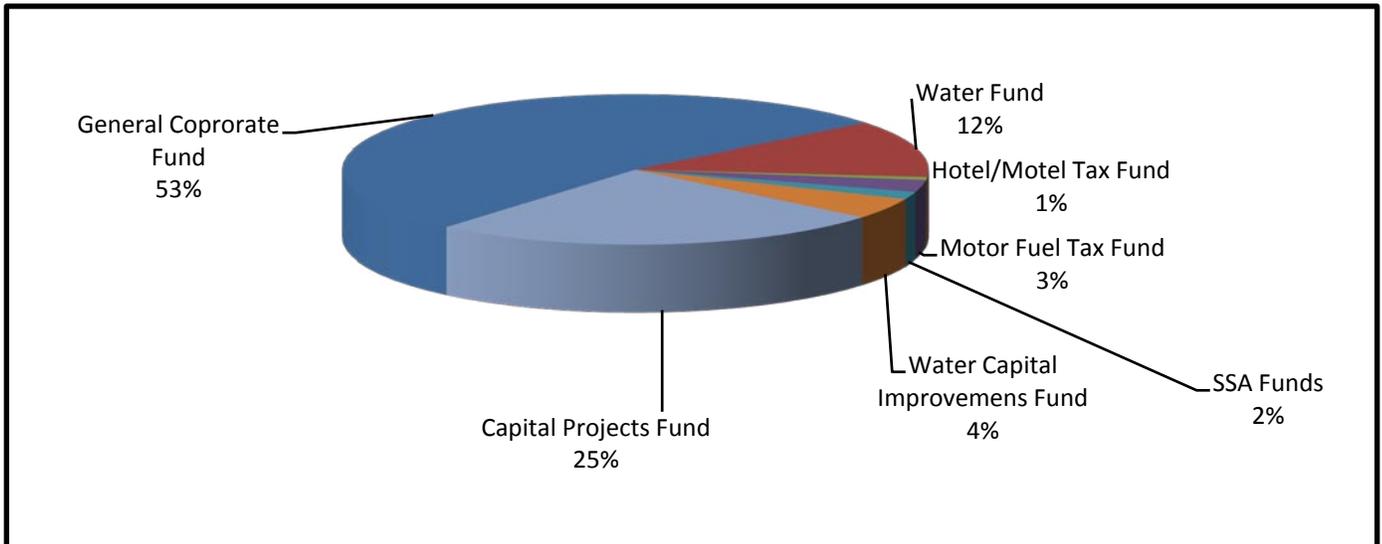
TOTAL EXPENDITURES BY FUND

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

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

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

Total Expenditures - \$14,739,895



Expenditure Narratives – By Fund

General Fund

The general fund accounts for the expenditures for the operating departments including administration, police, public services, building & zoning, parks and recreation, board of police commissioners. There were several new departments/cost centers created for FY 2008-09 that include village board & clerk, finance and planning & development. These new departments/cost centers were previously included in the administration budget.

Village Board & Clerk - \$43,350

This newly created cost center was previously included in administration. Highlights are as follows:

- Includes salaries and benefits for elected officials.
- Funding for office supplies and local conferences.
- Funding for laptops for new e-packet program. Elected officials will receive board and committee packets electronically rather than hardcopy documents.

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

Board of Police Commissioners - \$14,250

The board of police commissioner's budget realized a decrease of 44.6% or \$11,500 compared to the FY 2007-08 budget. Funds were included for a police officer's test in FY 2007-08 that is not required in FY 2008-09.

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

Administration Department – \$1,475,665

The administration department budget realized a 5.8% decrease or \$91,763 compared to the FY 2007-08 budget. Highlights are as follows:

- Restructuring of Department – Management salaries & benefits move to departmental budgets. Village Board & Clerk, Finance and Planning & Economic Development moved to new departments.
- Funding for the complete rebuilding of the Village's website to be user friendly and interactive.
- Funding has been allocated for the distribution and analysis of a Community Needs Survey.
- A total of \$250,000 will be transferred to the Capital Projects Fund for architectural fees to examine opportunities and design of space needs for a Village Hall/Police Station/Recreation Facility.
- For the first year funds have been included to pay a sales tax rebate to Harlem Irving Companies in accordance with the economic incentive agreement for the Town Center Development.

See the Administration Department tab for line item detail.

Planning and Economic Development - \$161,867

This is a newly created cost center that was previously included in administration. Highlights are as follows:

- Includes salaries and benefits for planner and 50% of building and zoning secretary.
- Economic development initiatives include establishing a Business Retention Outreach Program, building relationships with regional and state economic development organizations, and developing a “Shop Local” campaign.
- The former Plan Commission budget has been rolled into this new cost center.
- See the Planning & Economic tab for line item detail.

Parks and Recreation - \$410,946

The parks and recreation department budget realized a 4% decrease compared to the FY 2007-08 budget.

- The decrease is primarily due to the building of a new toilet/concession/storage building in Community Park in FY 2007-08.
- Funding for capital improvements include reconstruction of the Community Park basketball court and purchase of a yard tractor for ball field maintenance.

See the Parks and Recreation tab for line item detail.

Finance Department - \$335,540

This is a newly created department that was previously included in administration. Highlights are as follows:

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

Police Department - \$4,438,348

The police department budget realized a 6.9% increase or \$287,679 compared to the FY 2007-08 budget. Highlights are as follows:

- Funding has been included for a C.A.L.E.A on-site and a hearing in March 2009.
- Funding for a patrol room monitor and department security cameras for the parking lot and detention area.

See the Police Department tab for line item detail.

Public Works - \$705,991

The public works department budget realized a 3.5% or \$23,775 increase compared to the FY 2007-08 budget. Highlights are as follows:

- A reduction in overtime of 20% is anticipated due to the addition of a third maintenance worker in FY 2007-08.
- The Nuisance control budget for mosquito abatement was eliminated and rolled into the public works department.
- A restructured Parkway Tree Planting Program will be implemented in FY 2008-09 that will ensure parkway trees are well maintained and increased.

See the Public Services tab for line item detail.

Building & Zoning - \$264,447

The building & zoning department budget realized a 5.6% or \$15,633 decrease compared to the FY 2007-08 budget. Highlights are as follows:

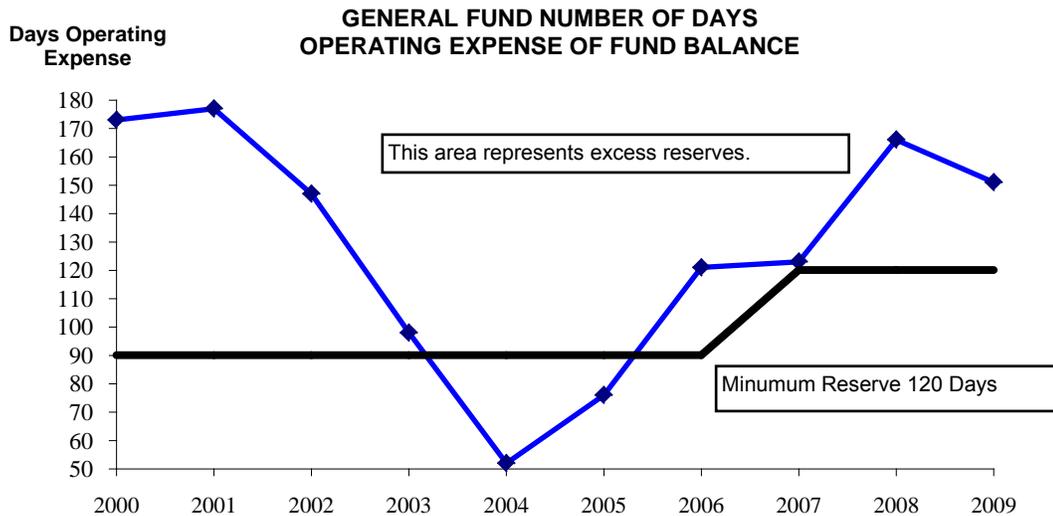
- A portion of the FY 2007-08 budget was moved to the newly created planning department.

- Overtime expenses are anticipated to decrease by 20% given the Town Center development is substantially complete.
- Increase funding for third-party building code plan reviews and engineering inspection fees.

See the Building & Zoning tab for line item detail.

General Fund Balance

The general fund balance is estimated to be \$3,077,512 on April 30, 2008 and \$3,089,289 by April 30, 2009. As noted earlier, the Village’s targeted fund balance reserve is 120 days of operating expenses. The projected number of days of operating expense of fund balance at 4/30/08 is 166 days. The projected number of days operating expense of fund balance at 4/30/09 is 151 days. While the 120 day goal has been achieved over the past several years, staff and the Board are looking at options to further increase the number of days in reserves.



Water Fund

The water fund accounts for the costs associated with purchasing water from the DuPage Water Commission and distributing to all customers within the Village. This includes, maintaining and improving the water distribution system, storage facilities and providing for the reading, installation, and testing of water meters. The water fund budget realized a decrease of 22.6% or \$525,381 as compared to the FY 2007-08 budget. The large decrease represents a rebate from the DuPage Water Commission that was received in FY 2007-08 and transferred to the Water Capital Improvements Fund. Effective October 1, 2008 the Commission authorized a rate increase of .20-cents per thousand gallons purchased in response to an increase for purchased water charged by the City of Chicago.

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 \$736,285 at 4/30/08. The Water Fund's working cash balance is estimated to be \$788,124 at 4/30/09. The Village Board still has the same unofficial policy to build up reserves in the Water Fund for future capital improvements without increasing water rates in the next five years.

Hotel/Motel Tax Fund

The Hotel/Motel Tax Fund was created to account for local hotel/motel tax receipts restricted for promoting tourism and conventions in the Village. The purpose of the fund is to establish awareness as to the benefits of using the Village's hotels, motels and restaurants through the promotion of various events. The FY 2008-09 hotel motel tax fund budget is increased by \$5,000 for a total of \$100,000 reflecting an increase in the revenues generated from the tax.

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

Fund Balance

The fund balance is projected to be \$17,209 at 4/30/08. The fund balance at 4/30/09 is projected to be \$10,109.

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 \$385,000 will be used to replace roadways within the Farmingdale Subdivision.

Fund Balance

The fund balance is projected to be \$125,686 at 4/30/08. The fund balance at 4/30/09 is projected to be \$3,836.

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 interest expense of \$224,584. The public improvements for the project were completed in FY 2007-08.

Water Capital Improvements Fund

During FY 2006-07 the Water Capital Improvements Fund was created. The fund was established to account for the 20-cent rate reduction the Village receives on each thousand gallons of water purchased from the DuPage Water Commission. Effective May 1, 2007 an additional 20-cent reduction was authorized. Effective October 1, 2008 the cost of purchased water will increase by 20-cents leaving a net reduction in purchased water costs of 20-cents. The Village Board has committed to utilizing the amounts generated from the rate reduction to fund water system capital improvements including a public works facility that will be constructed in FY 2008-09. The facility will be funded through a combination of cash on hand and the issuance of twenty year bonds.

- A total of \$544,701 will be transferred to the Capital Projects Fund for construction of the new public works facility.

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

Capital Projects Fund

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

- Construction of the public works facility – \$2,100,000
- Completion of the 75th Street Extension - \$1,084,170
- \$250,000 for architectural fees to examine opportunities and design of space needs for a Village Hall/Police Station and recreation programs.

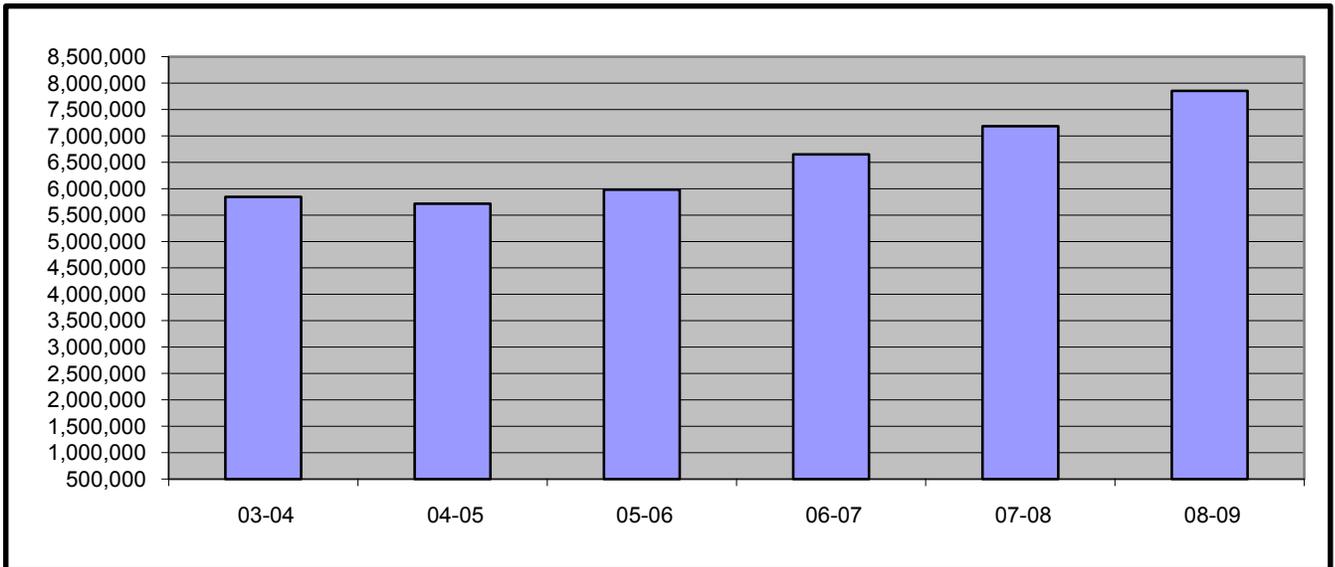
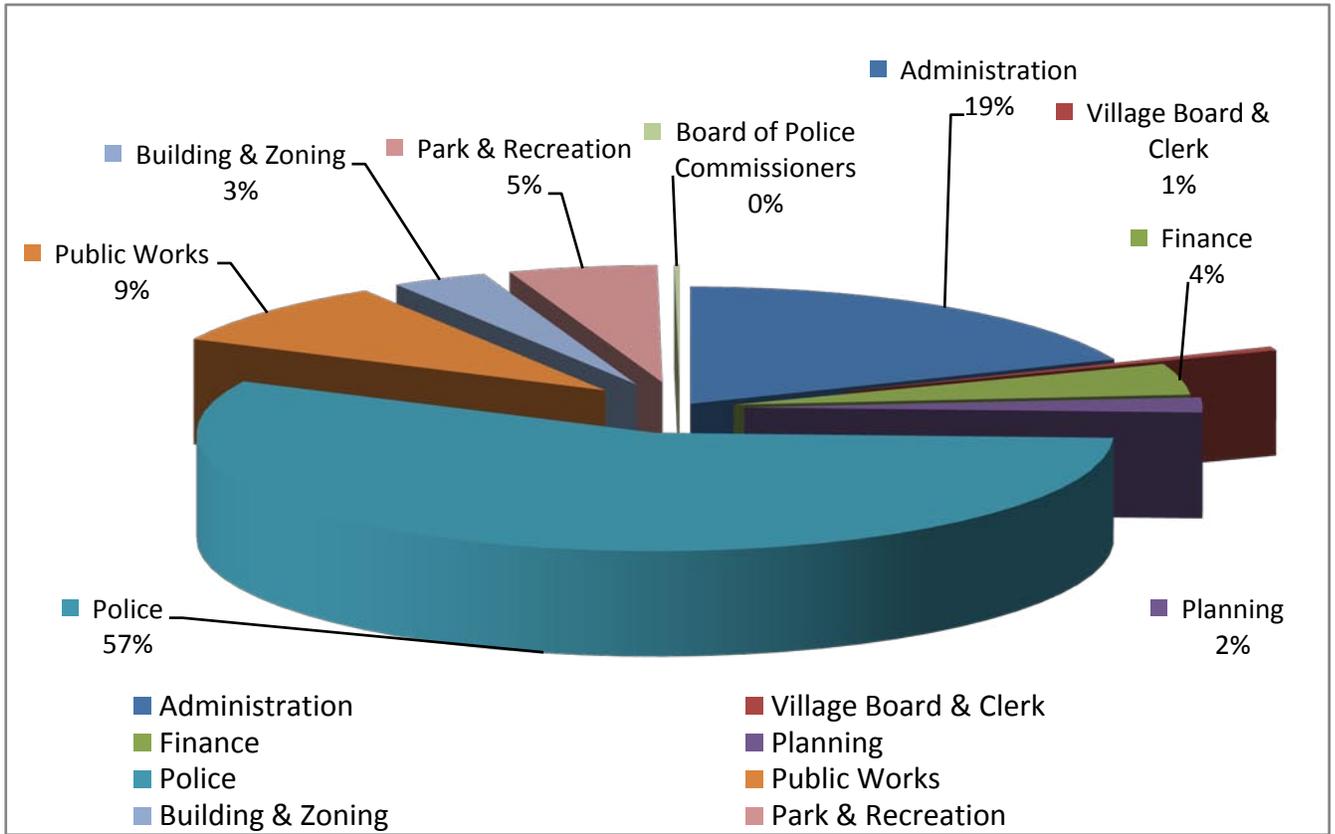
See the Capital Projects Fund tab for line item detail.

Fund Balance

The fund balance in the Capital Projects Fund is maintained based on projects or improvements approved by the Village Board. The fund balance at 4/30/07 is projected to be \$61,337 and \$300 at 4/30/09.

GENERAL FUND EXPENDITURE SUMMARY

\$7,850,404



**Village of Willowbrook
General Fund**

	Actual 05-06	Actual 06-07	Budget 07-08	Estimated 07-08	Proposed 08-09
Beg Fund Bal	1,376,887	1,944,752	2,138,990	2,393,695	3,077,509
Revenues	6,547,858	7,038,063	7,320,204	7,956,481	7,862,181
Expenditures	5,979,993	6,589,120	7,183,015	7,272,666	7,850,404
Surplus (Deficit)	\$567,865	\$448,943	\$137,189	\$683,815	\$11,777
Ending Fund Bal	<u>\$1,944,752</u>	<u>\$2,393,695</u>	<u>\$2,276,179</u>	<u>\$3,077,509</u>	<u>\$3,089,286</u>

General Fund

	Actual 05-06	Actual 06-07	Budget 07-08	Estimated 07-08	Proposed 08-09
Beg Fund Bal	1,376,887	1,944,752	2,138,990	2,393,695	3,077,509
Revenues	6,547,858	7,038,063	7,320,204	7,956,481	7,862,181
Operating Expense	5,790,525	6,289,199	6,745,356	6,775,088	7,458,187
Operating Surplus	757,332	748,864	574,848	1,181,393	403,994
Capital Budget	189,467	299,921	437,659	497,578	392,217
Net Surplus	567,865	448,943	137,189	683,815	11,777
Ending Fund Bal	<u>1,944,752</u>	<u>2,393,695</u>	<u>2,276,179</u>	<u>3,077,509</u>	<u>3,089,286</u>

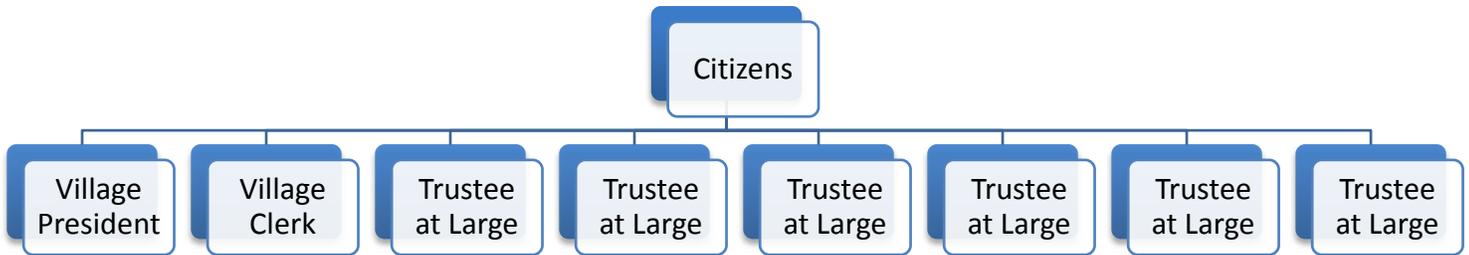
**Village of Willowbrook
General Corporate Fund**

	Actual 05-06	Actual 06-07	Budget 07-08	Estimated 07-08	Proposed 08-09
Revenues	6,547,858	7,038,063	7,320,204	7,956,481	7,862,181
Expenditures					
Village Board & Clerk	-	-	-	-	43,350
Board of Police Comm	10,651	6,234	25,750	25,750	14,250
Administration	1,314,840	1,431,035	1,562,428	1,673,292	1,475,665
Planning & Economic Dev	-	-	-	-	161,867
Parks and Recreation	225,259	229,431	428,340	474,348	410,946
Finance	-	-	-	-	335,540
Police	3,479,336	3,827,151	4,150,669	4,026,426	4,438,348
Public Works	651,964	653,967	682,216	657,921	705,991
Building & Zoning	229,973	314,834	280,110	372,597	264,447
Plan Commission	67,969	126,469	53,502	42,332	-
Total Expenses	5,979,993	6,589,120	7,183,015	7,272,666	7,850,404
Surplus (Deficit)	\$567,865	\$448,943	\$137,189	\$683,815	\$11,777

GENERAL FUND EXPENDITURES
BY DEPARTMENT
FISCAL YEAR 2008-09

EXPENDITURE CATEGORIES	Village Board & Clerk	Board of Police Comm	Admin Depart	Planning & Econ Develop	Parks & Rec	Finance	Police	Public Works	Building & Zoning	Total
Buildings			59,155					5,000		64,155
Data Processing			23,500	2,700		40,400	7,000	3,100	2,800	79,500
General Management	33,650	7,750	1,023,815	126,878	92,336	269,039	3,964,725	268,633	148,334	5,935,160
Legal Services			95,800							95,800
Financial Audit			1,000			24,025				25,025
Community Relations	4,700		17,925							22,625
Risk Management			201,550	2,500	2,500		12,500		2,500	221,550
Capital Improvements	5,000		52,920	1,664	111,265	2,076	171,763	45,866	1,663	392,217
Engineering				28,125				8,750	75,900	112,775
Police-Patrol Service							4,400			4,400
Police-Investigative Services							2,000			2,000
Police-Traffic Safety							4,900			4,900
Police-E S D A Coordinator							750			750
Police-Crime Prevention							8,600			8,600
Police-Telecommunications							261,210			261,210
Equipment Repair							500			500
Snow Removal								16,440		16,440
Street Lighting								49,040		49,040
Storm Water Improvements								26,067		26,067
Street Maintenance								139,575		139,575
Inspection Services								111,600		111,600
Landscaping									33,250	33,250
Maintenance					90,930					90,930
Recreation Programs					39,660					39,660
Special Recreation Services					37,420					37,420
Hearings					36,835					36,835
Health-Mosquito Abatement		6,500								6,500
Total	43,350	14,250	1,475,665	161,867	410,946	335,540	4,438,348	705,991	264,447	7,850,404

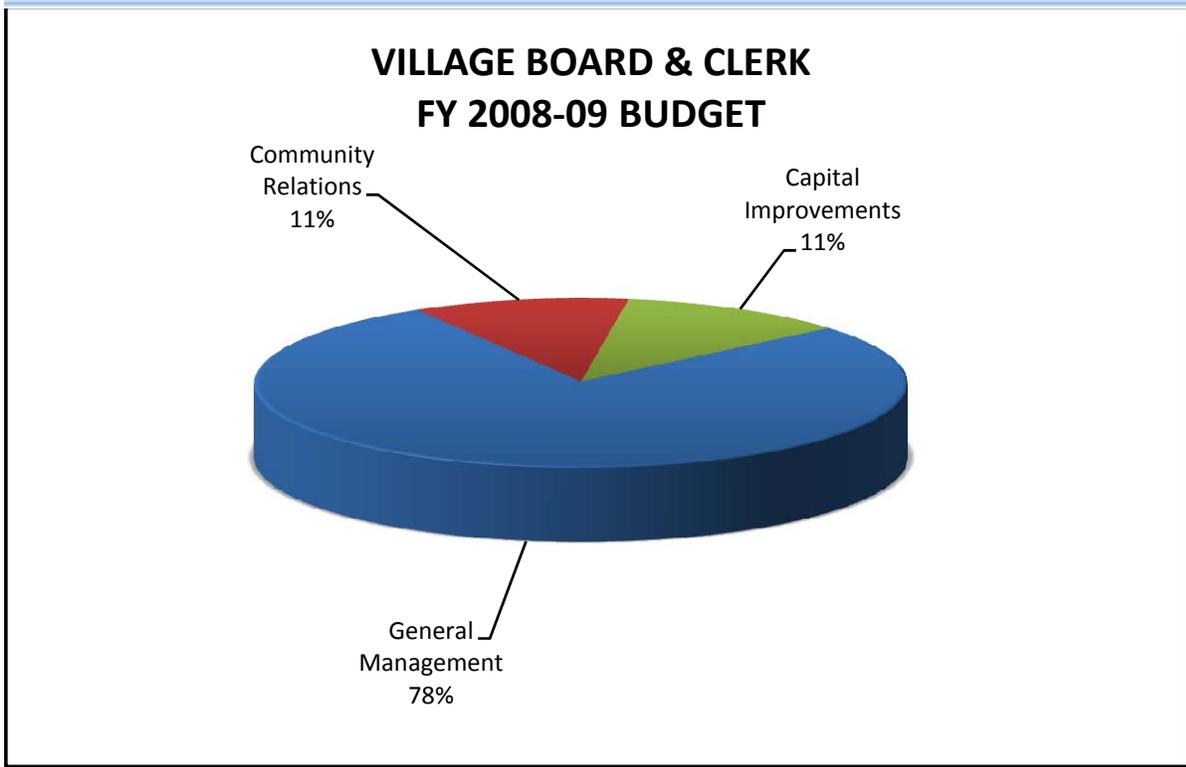
Village of Willowbrook
Village Board & Clerk
Organizational Chart 2008



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

**Village Board and Clerk Budget
Fiscal Year 2008-2009**

<u>Program</u>	<u>Description</u>	<u>FY 2007-08 Budget</u>	<u>FY 2008-09 Budget</u>
410	General Management	-	33,650
420	Community Relations	-	4,700
425	Capital Improvements	-	5,000
430	Contingencies	-	-
	Total	<u>\$0</u>	<u>\$43,350</u>
	Percent Difference		100.00%



**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Village Board and Clerk-General Management					
	Personnel Services					
01-05-410-101	Salaries President & Village Board	-	-	-	-	20,000
01-05-410-125	Salary - Village Clerk	-	-	-	-	3,750
01-05-410-147	Employee Benefit - Medicare	-	-	-	-	350
01-05-410-161	Social Security FICA	-	-	-	-	1,500
* TOTAL	Personnel Services	-	-	-	-	25,600
	Supplies & Materials					
01-05-410-301	Office Supplies	-	-	-	-	500
01-05-410-302	Printing & Publish	-	-	-	-	-
01-05-410-303	Gas-Oil-Wash-Mileage	-	-	-	-	250
01-05-410-304	Schools-Conference Travel	-	-	-	-	5,000
01-05-410-305	Strategic Planning	-	-	-	-	-
01-05-410-307	Fees Dues Subscriptions	-	-	-	-	2,300
01-05-410-311	Postage & Meter Rent	-	-	-	-	-
01-05-410-315	Copy Service	-	-	-	-	-
* TOTAL	Supplies & Materials	-	-	-	-	8,050
** TOTAL	Village Board & Clerk-General Management	-	-	-	-	33,650
	Village Board & Clerk-Community Relations					
	Supplies & Materials					
01-05-420-365	Public Relations	-	-	-	-	1,500
01-05-420-367	Appreciation Dinners	-	-	-	-	3,200
* TOTAL	Supplies & Materials	-	-	-	-	4,700
** TOTAL	Village Board & Clerk-Community Relations	-	-	-	-	4,700
	Village Board & Clerk-Capital Improvements					
	Capital Expenditures					
01-05-425-611	Furniture & Office Equipment	-	-	-	-	-
01-05-425-641	E D P Equipment	-	-	-	-	5,000
* TOTAL	Capital Expenditures	-	-	-	-	5,000
** TOTAL	Village Board & Clerk-Capital Improvement	-	-	-	-	5,000
	Village Board & Clerk Contingencies					
01-05-430-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	Village Board & Clerk Contingencies	-	-	-	-	-
*** TOTAL	Total-Village Board & Clerk	-	-	-	-	43,350

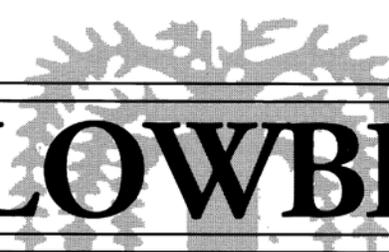
Difference from Budget 07-08 to Proposed 08-09: 100.00%

Difference from Budget 07-08 to Estimated 07-08: 0.00%

Difference from Estimated 07-08 to Proposed 08-09: 100.00%

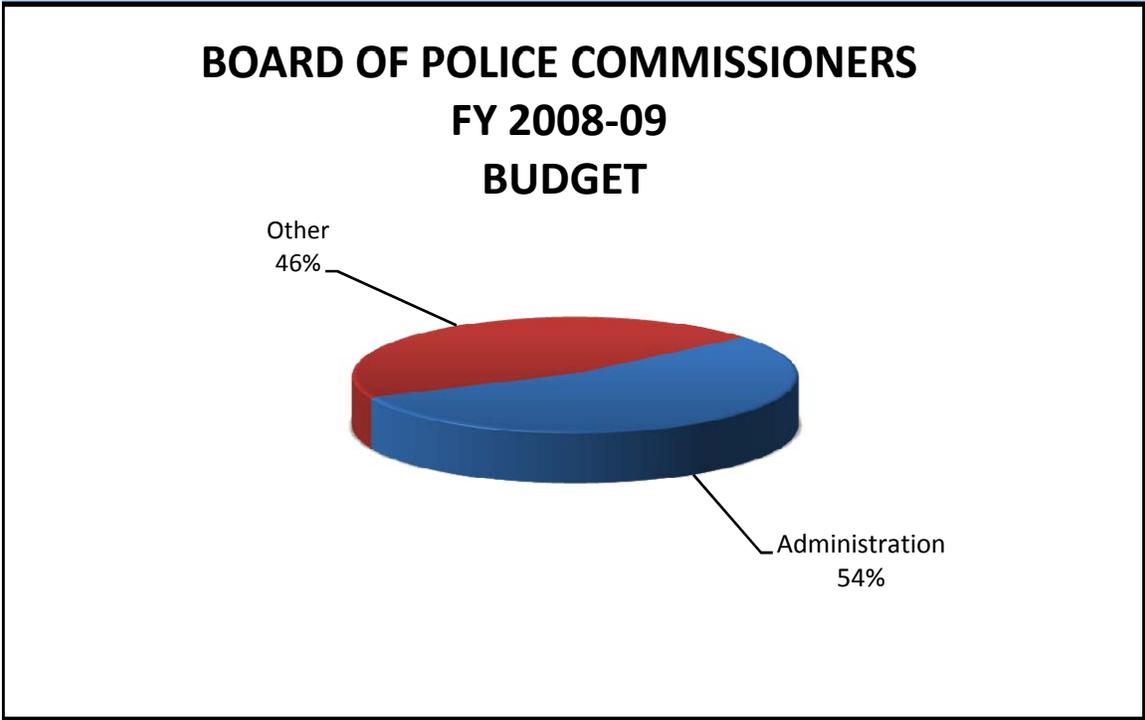
The Village of

WILLOWBROOK



**Board of Police Commissioners Budget
Fiscal Year 2008-2009**

<u>Program</u>	<u>Description</u>	<u>FY 2007-08 Budget</u>	<u>FY 2008-09 Budget</u>
435	Administration	12,750	7,750
440	Other	13,000	6,500
445	Contingencies	-	-
	Total	\$25,750	\$14,250
	Percent Difference		-44.66%



**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

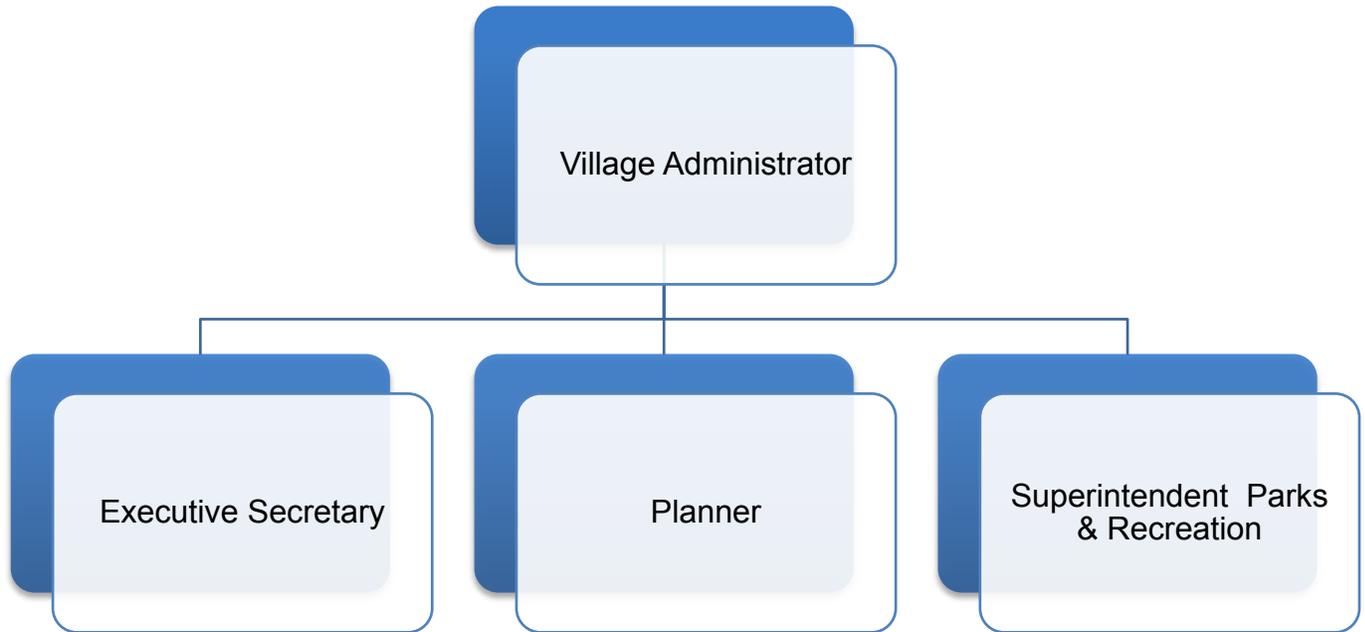
NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Board of Police Commissioners-Adm Contractual Services					
01-07-435-104	Part Time - Clerical	-	-	500	500	500
01-07-435-239	Fees - Village Attorney	4,450	1,989	5,000	5,000	5,000
* TOTAL	Contractual Services	4,450	1,989	5,500	5,500	5,500
	Supplies & Materials					
01-07-435-301	Office Supplies	-	-	100	100	100
01-07-435-302	Printing & Publishing	1,219	-	6,000	6,000	1,000
01-07-435-304	Schools Conference Travel	112	-	300	300	300
01-07-435-307	Fees Dues Subscriptions	513	375	350	350	350
01-07-435-311	Postage & Meter Rent	-	1	500	500	500
* TOTAL	Supplies & Materials	1,844	376	7,250	7,250	2,250
** TOTAL	Board of Police Commissioners-Adm	6,294	2,365	12,750	12,750	7,750
	Other Expenditures					
01-07-440-541	Exams - Physical Agility	-	-	-	-	-
01-07-440-542	Exams - Written	4,077	-	8,000	8,000	4,000
01-07-440-543	Exams - Physical	-	233	1,000	1,000	500
01-07-440-544	Exams-Psychological	-	2,516	2,000	2,000	1,000
01-07-440-545	Exams - Polygraph	280	1,120	2,000	2,000	1,000
* TOTAL	Other Expenditures	4,357	3,869	13,000	13,000	6,500
** TOTAL	Other Expenditures	4,357	3,869	13,000	13,000	6,500
	BOPC. - Contingencies					
01-07-445-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	BOPC. - Contingencies	-	-	-	-	-
*** TOTAL	Total Board of Police Commission	10,651	6,234	25,750	25,750	14,250

Difference from Budget 07-08 to Proposed 08-09: -44.66%

Difference from Budget 07-08 to Estimated 07-08: 0.00%

Difference from Estimated 07-08 to Proposed 08-09: -44.66%

Village of Willowbrook
Administration
Organizational Chart 2008



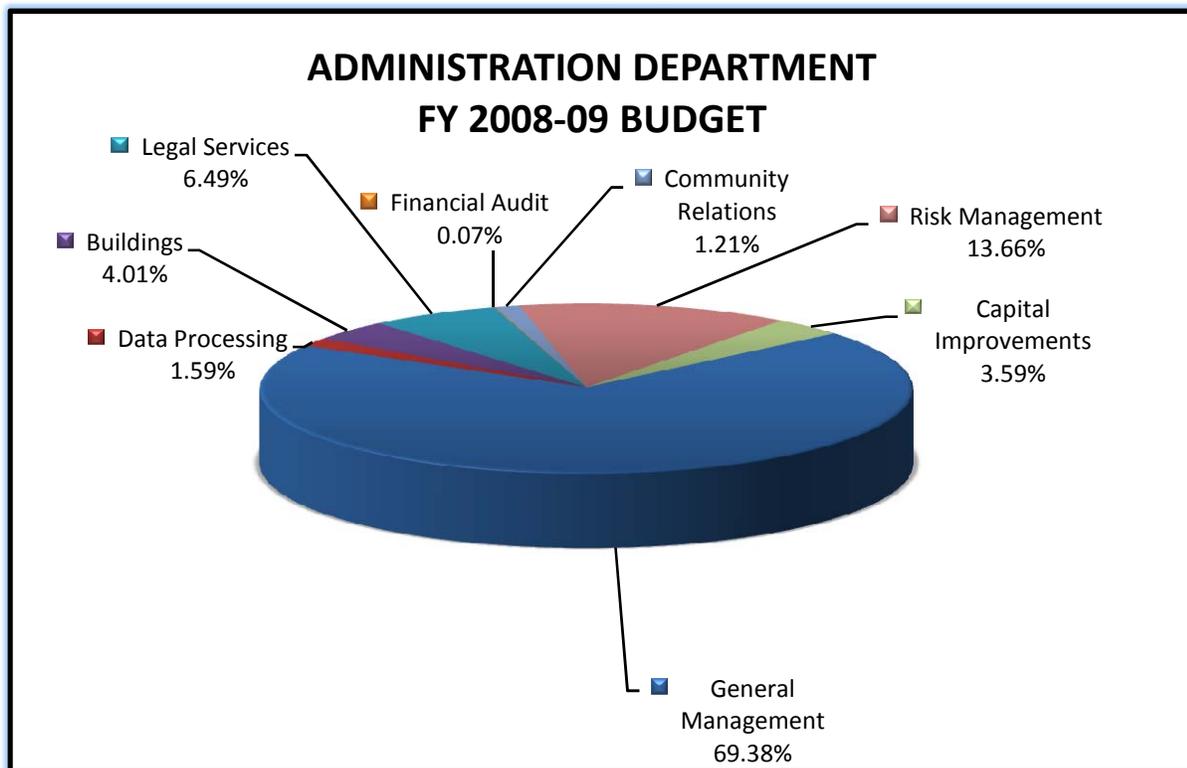
The Village Administrator provides overall direction and administration of policies and procedures established by the President and Board of Trustees. The Administrator coordinates the activities of all Village departments, and formulates policies, goals and objectives in conjunction with the department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

**Administration Department Budget
Fiscal Year 2008-2009**

<u>Program</u>	<u>Description</u>	<u>FY 2007-08 Budget</u>	<u>FY 2008-09 Budget</u>
455	General Management	1,057,569	1,023,815
460	Data Processing	53,894	23,500
461	Legislative Support	23,750	-
466	Buildings	64,270	59,155
470	Legal Services	78,500	95,800
471	Financial Audit	24,910	1,000
475	Community Relations	21,425	17,925
480	Risk Management	197,800	201,550
485	Capital Improvements	40,310	52,920
490	Contingencies	-	-
	Total	<u>\$1,562,428</u>	<u>\$1,475,665</u>

Percent Difference

-5.55%



**ADMINISTRATION DEPARTMENT
ADMINISTRATOR'S OFFICE
FY 2008-09 Goals and Objectives**

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

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

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

Fiscal Year 2007-2008 Goals and Accomplishments

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

Goal

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

Accomplishments

- Involved in Committees and training in Illinois City Managers Association and IRMA
- Serves as Deputy Director of the DuPage Mayors and Managers Transportation Technical Committee.

- Approved and support legislative initiatives including participation in annual legislative drive down to the State's Capital
- New employee compensation plan developed
- New public works facility to be built in spring 2008.
- Completed annexation of several unincorporated businesses

Goal

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

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

Accomplishments

- The Village is active in Kiwanis and the local Chamber of Commerce
- The first Community Needs survey was successfully completed
- Funding for the 75th Street Extension has been secured – Project will begin in spring 2008
- The Town Center Development is 75% complete
- A comprehensive study was performed to evaluate the feasibility of consolidating police services with a neighboring community. The other community determined consolidation was not in their best interest.

Goal

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

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

Accomplishments

- Produced a balanced budget in all operating department for the FY 2008-09 Budget
- Prepared a fifteen year long –range plan and financial models for planning future revenue enhancements
- Completed the first economic development plan for the Village

VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Administration-General Management					
	Personnel Services					
01-10-455-101	Salaries	430,506	398,745	442,385	442,385	135,202
01-10-455-102	Overtime	2,310	1,349	2,000	2,000	2,000
01-10-455-104	Part Time - Clerical	5,751	6,140	5,000	8,500	7,000
01-10-455-106	Intern	18,098	15,433	17,200	17,200	17,900
01-10-455-126	Salaries - Clerical	135,931	144,620	154,320	154,320	67,600
01-10-455-131	Personal Recruitment	1,704	2,617	-	-	-
01-10-455-141	Employee Benefit - Medical Insurance	38,245	38,966	61,830	59,000	31,140
01-10-455-144	Employee Benefit - Unemployment Ins	1,079	1,049	975	975	325
01-10-455-147	Employee Benefit - Medicare	7,367	6,995	9,000	9,000	3,330
01-10-455-151	I M R F	60,243	60,341	61,280	61,280	28,970
01-10-455-155	SLEP Pension	20,349	21,716	22,200	22,200	21,161
01-10-455-161	Social Security FICA	30,939	28,840	35,585	35,585	12,182
* TOTAL	Personnel Services	752,522	726,812	811,775	812,445	326,810
	Contractual Services					
01-10-455-201	Phone - Telephones	16,783	15,383	17,574	14,500	15,900
01-10-455-225	Maintenance - Radio	-	-	-	-	-
01-10-455-231	Rent - Storage	18,720	19,469	22,250	22,250	22,270
01-10-455-265	Census	-	-	-	-	-
01-10-455-266	Codify Ordinances	3,292	9,244	15,630	15,630	12,630
01-10-455-267	Document Storage	-	-	-	-	-
* TOTAL	Contractual Services	38,795	44,096	55,454	52,380	50,800
	Supplies & Materials					
01-10-455-301	Office Supplies	15,949	15,552	13,500	13,500	10,100
01-10-455-302	Printing & Publish	3,698	3,216	4,460	4,460	2,100
01-10-455-303	Gas-Oil-Wash-Mileage	2,952	2,961	2,700	2,700	3,000
01-10-455-304	Schools-Conference Travel	7,971	10,230	17,850	11,000	9,100
01-10-455-305	Strategic Planning	-	-	-	-	-
01-10-455-307	Fees Dues Subscriptions	18,790	17,645	17,800	17,800	13,000
01-10-455-311	Postage & Meter Rent	3,507	4,040	3,470	3,470	3,500
01-10-455-315	Copy Service	2,429	2,887	2,700	2,700	2,700
01-10-455-355	Commissary Provision	972	769	700	700	1,000
* TOTAL	Supplies & Materials	56,268	57,300	63,180	56,330	44,500
	Equipment-Office					
01-10-455-409	Maintenance - Vehicles	408	1,120	900	900	750
01-10-455-411	Maintenance - Equipment	1,132	1,333	1,260	1,000	1,110
* TOTAL	Equipment-Office	1,540	2,454	2,160	1,900	1,860
	Other Expenditures					
01-10-455-505	Cash - Over Or Short	47	1	-	-	-
01-10-455-506	Transfer to Capital Projects Fund - DS	-	-	-	-	114,945
01-10-455-510	Contribution To TIF	4,389	-	-	-	-
01-10-455-511	Transfer to Capital Projects Fund	50,000	120,000	75,000	200,000	250,000
01-10-455-512	Sales Tax Rebate	50,000	50,000	50,000	50,000	50,000
01-10-455-513	Sales Tax Rebate- Town Center	-	-	-	-	184,900
* TOTAL	Other Expenditures	104,436	170,001	125,000	250,000	599,845
** TOTAL	Administration-General Management	953,560	1,000,663	1,057,569	1,173,055	1,023,815

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Administration-Data Processing					
	Contractual Services					
01-10-460-212	E.D.P. Software	10,509	12,560	30,994	30,994	2,000
01-10-460-213	GIS	-	-	-	-	-
01-10-460-263	Maintenance - Office Machines	-	481	-	-	500
* TOTAL	Contractual Services	10,509	13,041	30,994	30,994	2,500
	Supplies & Materials					
01-10-460-305	Personnel Training	500	1,525	1,500	1,500	1,500
01-10-460-306	Consulting Services	10,000	12,000	20,900	20,900	19,000
01-10-460-331	Operating Supplies	405	508	500	558	500
* TOTAL	Supplies & Materials	10,905	14,033	22,900	22,958	21,000
** TOTAL	Administration-Data Processing	21,414	27,074	53,894	53,952	23,500
	Administration-Legislative Support					
	Personnel Services					
01-10-461-116	Salary - President & Board Of Trustees	20,100	18,500	20,000	20,000	-
01-10-461-122	Salary - Village Clerk	2,250	3,450	3,750	2,750	-
* TOTAL	Personnel Services	22,350	21,950	23,750	22,750	-
** TOTAL	Administration-Legislative Support	22,350	21,950	23,750	22,750	-
	Administration-General Engineering					
	Contractual Services					
01-10-465-243	Fees - Traffic Consultant	-	-	-	-	-
01-10-465-245	Fees - Engineering	4,370	4,401	-	-	-
01-10-465-246	Fees - Architect	-	-	-	-	-
* TOTAL	Contractual Services	4,370	4,401	-	-	-
** TOTAL	Administration-General Engineering	4,370	4,401	-	-	-
	Administration-Buildings					
	Contractual Services					
01-10-466-228	Maintenance - Building	40,410	24,156	40,000	40,000	40,000
01-10-466-235	Nicor Gas	6,123	5,482	5,500	5,500	5,500
01-10-466-293	Landscape - Village Hall	1,744	8,128	8,000	5,000	5,000
* TOTAL	Contractual Services	48,277	37,766	53,500	50,500	50,500
	Supplies & Materials					
01-10-466-351	Building Maintenance Supplies	12,390	11,037	10,000	7,200	7,500
01-10-466-385	Sanitary User Charge	431	701	770	3,300	1,155
* TOTAL	Supplies & Materials	12,821	11,738	10,770	10,500	8,655
** TOTAL	Administration-Buildings	61,098	49,504	64,270	61,000	59,155
	Administration-Legal Services					
	Contractual Services					
01-10-470-239	Fees - Village Attorney	74,637	92,496	71,000	85,000	85,800
01-10-470-241	Fees - Special Attorney	436	6,713	-	-	-
01-10-470-242	Fees - Labor Counsel	20,655	16,115	7,500	7,500	10,000
* TOTAL	Contractual Services	95,728	115,324	78,500	92,500	95,800
** TOTAL	Administration-Legal Services	95,728	115,324	78,500	92,500	95,800

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

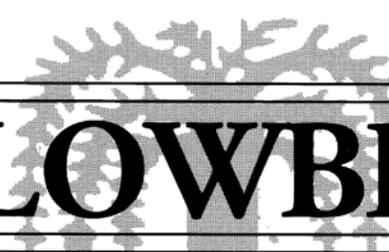
NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Administration-Financial Audit					
	Contractual Services					
01-10-471-251	Audit Services	21,955	19,313	22,410	20,210	-
01-10-471-252	Financial Services	-	-	2,500	1,750	1,000
* TOTAL	Contractual Services	21,955	19,313	24,910	21,960	1,000
** TOTAL	Administration-Financial Audit	21,955	19,313	24,910	21,960	1,000
	Administration-Community Relations					
	Supplies & Materials					
01-10-475-365	Public Relations	6,473	7,196	5,000	5,000	4,900
01-10-475-366	Newsletter	10,011	9,835	10,850	10,200	10,650
01-10-475-367	Appreciation Dinners	-	1,375	3,200	-	-
01-10-475-368	Dinner Dance	-	-	-	-	-
01-10-475-369	Home Page	-	-	-	-	-
01-10-475-370	Meals-On-Wheels	-	875	875	875	875
01-10-475-372	Senior Citizen Taxi Program	750	1,250	1,500	1,500	1,500
* TOTAL	Supplies & Materials	17,234	20,531	21,425	17,575	17,925
** TOTAL	Administration-Community Relations	17,234	20,531	21,425	17,575	17,925
	Administration-Risk Management					
	Contractual Services					
01-10-480-272	Insurance - IRMA	104,786	136,258	187,800	187,800	191,550
01-10-480-273	Self Insurance - Deductible	10	-	2,500	-	2,500
01-10-480-274	Claims Expense	36	-	-	-	-
01-10-480-275	Bonds - Self Insurance	-	-	-	-	-
01-10-480-276	Wellness	2,173	2,197	2,500	1,500	2,500
01-10-480-277	Reimb. Exp. - IRMA Claims	-	-	5,000	5,000	5,000
* TOTAL	Contractual Services	107,005	138,455	197,800	194,300	201,550
** TOTAL	Administration-Risk Management	107,005	138,455	197,800	194,300	201,550
	Administration-Capital Improvement					
	Capital Expenditures					
01-10-485-602	Building Improvements	7,996	-	18,500	16,000	25,000
01-10-485-611	Furniture & Office Equipment	750	27,818	6,300	6,300	-
01-10-485-625	Vehicles - New & Other	-	-	-	-	25,000
01-10-485-641	E D P Equipment	1,381	6,002	15,510	13,900	2,920
01-10-485-651	Land Aquisition	-	-	-	-	-
* TOTAL	Capital Expenditures	10,127	33,820	40,310	36,200	52,920
** TOTAL	Administration-Capital Improvement	10,127	33,820	40,310	36,200	52,920
	Administration Contingencies					
01-10-490-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	Administration-Contingencies	-	-	-	-	-
*** TOTAL	Total-Administration	1,314,840	1,431,035	1,562,428	1,673,292	1,475,665

Difference from Budget 07-08 to Proposed 08-09: -5.55%

Difference from Budget 07-08 to Estimated 07-08: 7.10%

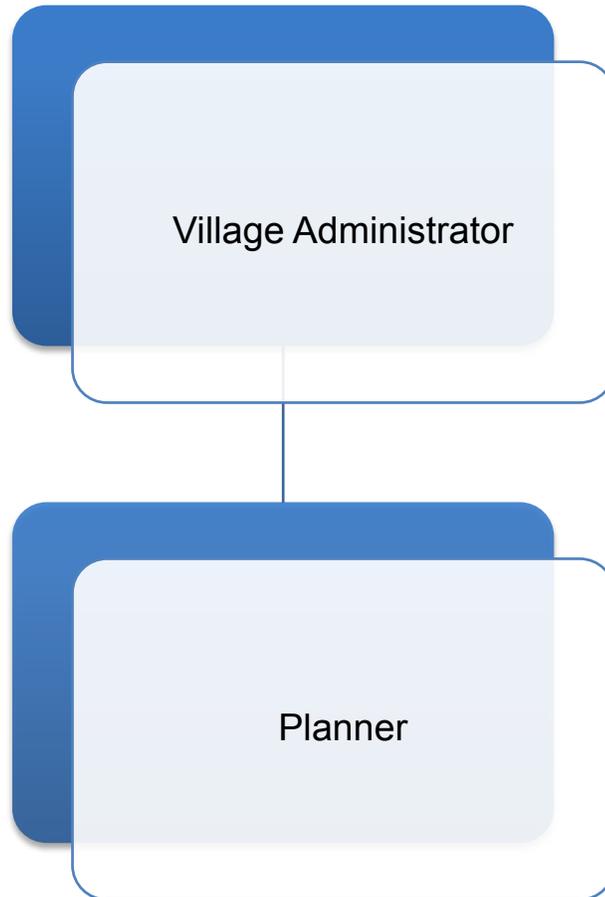
Difference from Estimated 07-08 to Proposed 08-09: -11.81%

The Village of



WILLOWBROOK

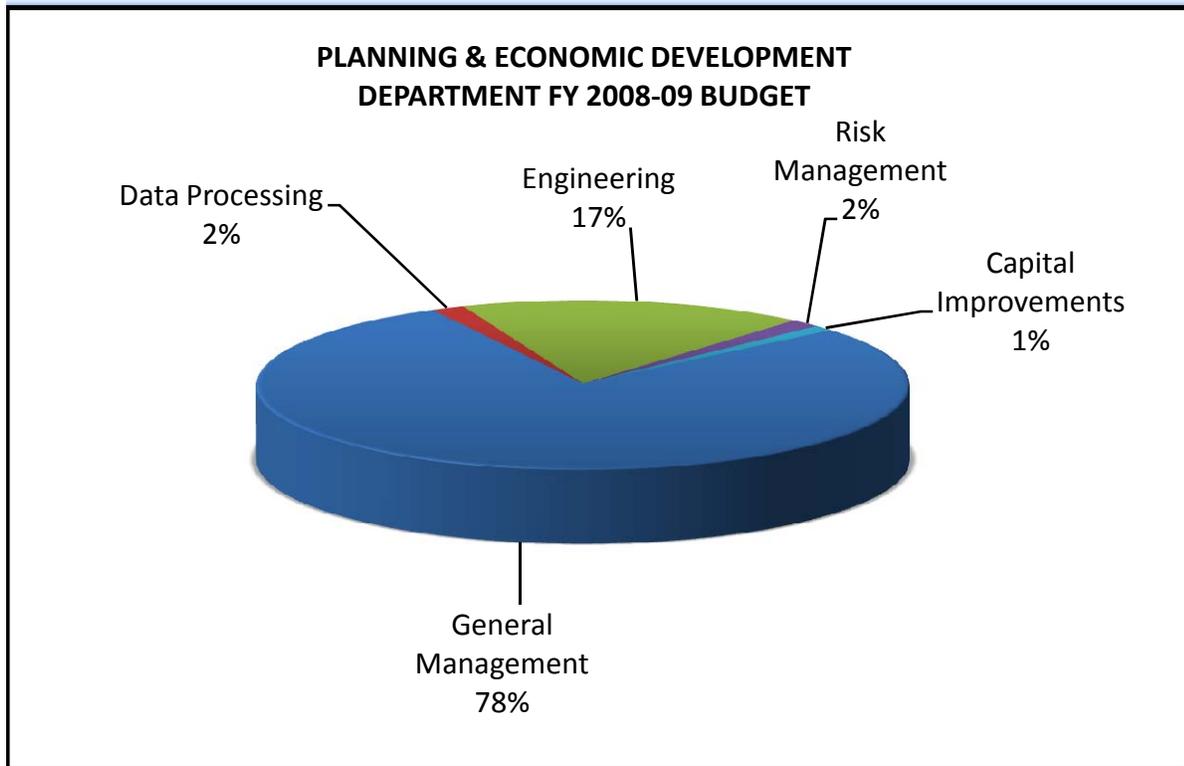
Village of Willowbrook
Planning & Economic Development
Organizational Chart 2008



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

**Planning & Economic Development Department Budget
Fiscal Year 2008-2009**

<u>Program</u>	<u>Description</u>	<u>FY 2007-08 Budget</u>	<u>FY 2008-09 Budget</u>
510	General Management	-	126,878
515	Data Processing	-	2,700
520	Engineering	-	28,125
535	Risk Management	-	2,500
540	Capital Improvements	-	1,664
544	Contingencies	-	-
	Total	\$0	\$161,867
	Percent Difference		100.00%



Planning & Economic Development

FY 2008-09 Goals and Objectives

1. Economic Development
 - Catalogue commercial and retail space with site specifications and contact information for each.
 - Identify (re)development opportunities within the Village and create information sheets on each parcel(s).
 - Use graphics software to develop economic development / marketing information to be shared with the public, developers, and businesses.
 - Work with local and regional real estate community to promote (re)development of targeted sites.
 - Use the Zoning Ordinance update to remove barriers to the (re)development of properties.
 - Pursue priority annexations according to the approved Annexation Strategy Study, including those parcels within the Soper Triangle.
 - Meet with the Village's major retailers and employers to establish a working relationship with the Village.
 - Work with the Harlem Irving Company to market and fill available spaces in Town Center.
 - Participate in and complete the US Census Bureau's Local Update of Census Addresses.

2. Land Planning and Zoning
 - Update the Zoning Ordinance.
 - Improve historical records of land use applications and approvals.

FY 07-08 Goals and Accomplishments

1. Economic Development
 - Worked with the Harlem Irving Company to obtain final and amended development approvals of the Willowbrook Town Center and facilitated the center's opening in October 2007.
 - Crafted an Annexation Strategy Study to prioritize annexations, presented it to the Village Board and obtained their buy-in.
 - Executed the strategic annexation of the Joliet Road Triangle through both voluntary and forced annexations.
 - Presented Economic Development Plan to the Village Board and obtained their buy-in.
 - Improved application and development review process, revised application forms and fees schedules all to facilitate and encourage business development and growth.
 - Made contacts and established relationships with local businesses through Chamber of Commerce events and activities, including participation on the Home and Garden Show organizing committee.

- Purchased graphics software to develop marketing and economic development tools.
2. Land Planning and Zoning
- Updated and rewrote land use applications and made them accessible via the Village website.
 - Completed the long-outstanding annexation of the Tri-State Fire Protection District Station #4.
 - Completed a Zoning Ordinance amendment to address the challenges of the Cable and Video Competition Act of 2007 and protect the community landscape.
 - Overhauled Village zoning map to make it more user friendly and accessible via the Village website.
 - Updated the Plan Commission Staff Report format to improve communication with the Plan Commission.
 - Initiated a weekly Development Chart to improve communication with staff and officials for on-going development projects.

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Planning & Dev-General Management					
	Personnel Services					
01-15-510-101	Salaries - Permanent Employees	-	-	-	-	61,651
01-15-510-102	Overtime	-	-	-	-	1,050
01-15-510-104	Part Time Clerical	-	-	-	-	-
01-15-510-126	Salaries - Clerical	-	-	-	-	21,915
01-15-510-141	Employee Benefits - Medical	-	-	-	-	12,243
01-15-510-144	Employee Benefits - Unemployment	-	-	-	-	-
01-15-510-147	Employee Benefits - Medicare	-	-	-	-	1,230
01-15-510-151	I M R F	-	-	-	-	11,025
01-15-510-161	Social Security FICA	-	-	-	-	5,250
* TOTAL	Personnel Services	-	-	-	-	114,364
	Contractual Services	-	-	-	-	-
01-15-510-201	Telephones	-	-	-	-	-
01-15-510-231	Rental - Storage	-	-	-	-	-
01-15-510-232	Consultants-Design & Other	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-
	Supplies & Materials					
01-15-510-301	Office Supplies	-	-	-	-	400
01-15-510-302	Printing & Publishing	-	-	-	-	3,250
01-15-510-303	Gas-Oil-Wash-Mileage	-	-	-	-	200
01-15-510-304	Schools Conference Travel	-	-	-	-	5,704
01-15-510-307	Fees Dues Subscriptions	-	-	-	-	700
01-15-510-311	Postage & Meter Rent	-	-	-	-	960
01-15-510-335	Camera Supplies	-	-	-	-	200
* TOTAL	Supplies & Materials	-	-	-	-	11,414
	Equipment-Office					
01-15-510-401	Operating Equipment	-	-	-	-	1,100
01-15-510-409	Maintenance - Vehicles	-	-	-	-	-
01-15-510-411	Maintenance - Radio Equip	-	-	-	-	-
* TOTAL	Equipment-Office	-	-	-	-	1,100
** TOTAL	Planning & Dev-General Management	-	-	-	-	126,878
	Planning & Dev Data Processing					
	Contractual Services					
01-15-515-212	EDP Software	-	-	-	-	-
01-15-515-263	EDP Equipment Maintenance	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-
	Supplies & Materials					
01-15-515-305	EDP Personal Training	-	-	-	-	500
01-15-515-306	Consulting Services	-	-	-	-	2,000
* TOTAL	Supplies & Materials	-	-	-	-	2,500
	Equipment					
01-15-515-401	EDP Operating Equipment	-	-	-	-	200
* TOTAL	Operating Equipment	-	-	-	-	200
** TOTAL	Planning & Dev Data Processing	-	-	-	-	2,700

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

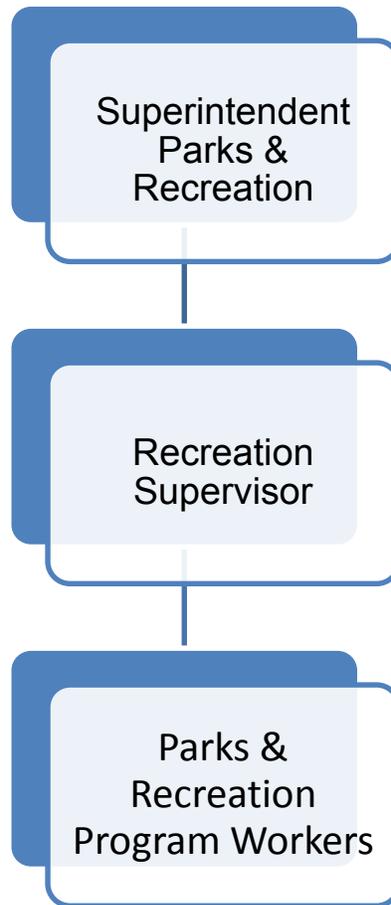
NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Planning & Dev Engineering Contractual Services					
01-15-520-229	Rent - Meeting Room	-	-	-	-	100
01-15-520-245	Fees - Engineering	-	-	-	-	3,000
01-15-520-246	Fees - Court Reporter	-	-	-	-	2,025
01-15-520-247	Reimb. Exp. - Engineering	-	-	-	-	-
01-15-520-254	Plan Review - Engineer	-	-	-	-	15,000
01-15-520-255	Plan Review - Structural	-	-	-	-	-
01-15-520-257	Plan Review - Planner	-	-	-	-	4,000
01-15-520-258	Plan Review - Traffic Consultant	-	-	-	-	4,000
* TOTAL	Contractual Services	-	-	-	-	28,125
** TOTAL	Planning & Dev Engineering	-	-	-	-	28,125
	Planning & Dev Risk Management Contractual Services					
01-15-535-273	Self Insurance - Deductible	-	-	-	-	2,500
* TOTAL	Contractual Services	-	-	-	-	2,500
** TOTAL	Planning & Dev Risk Management	-	-	-	-	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	-	-	-	-	1,664
* TOTAL	Capital Expenditures	-	-	-	-	1,664
** TOTAL	Planning & Dev Capital Improvements	-	-	-	-	1,664
	Planning & Dev Contingencies Contingencies					
01-15-544-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	Planning & Dev Contingencies	-	-	-	-	-
*** TOTAL	Total- Planning & Development	-	-	-	-	161,867

Difference from Budget 07-08 to Proposed 08-09: 100.00%

Difference from Budget 07-08 to Estimated 07-08: 0.00%

Difference from Estimated 07-08 to Proposed 08-09: 100.00%

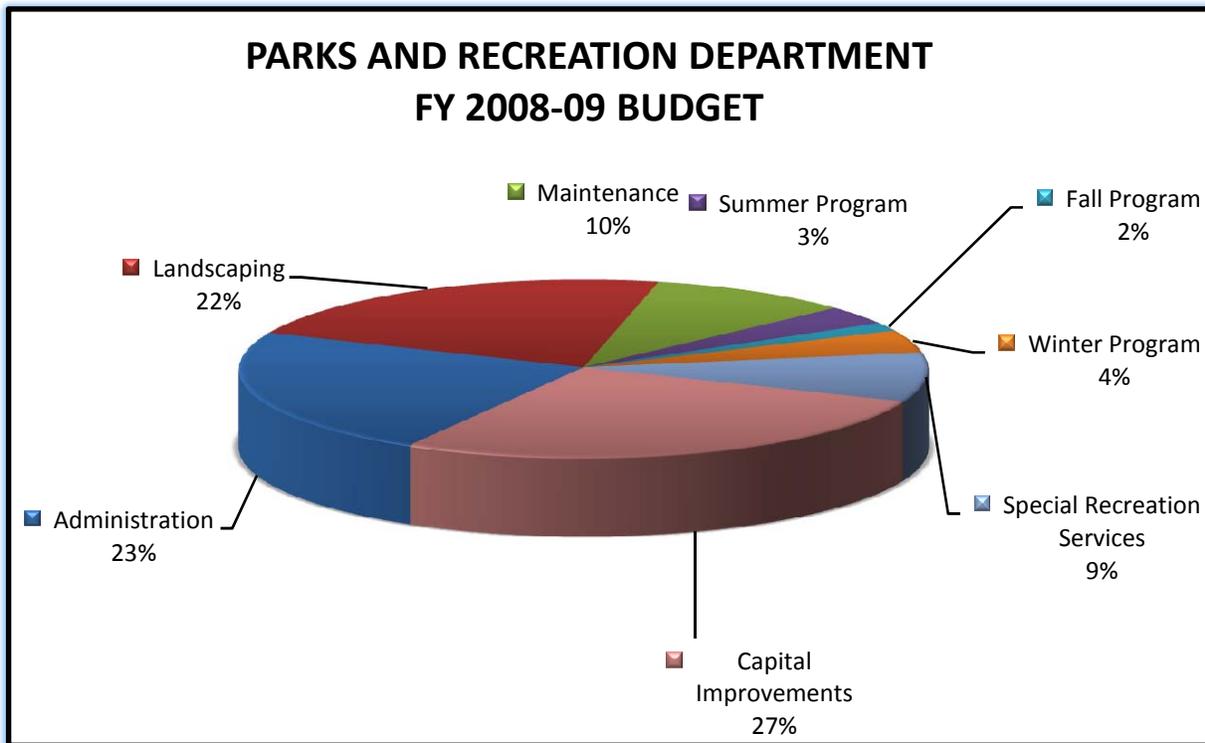
Village of Willowbrook
Parks and Recreation
Organizational Chart 2008



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

**Parks and Recreation Budget
Fiscal Year 2008-2009**

<u>Program</u>	<u>Description</u>	<u>FY 2007-08 Budget</u>	<u>FY 2008-09 Budget</u>
550 & 560	Administration	37,495	94,836
565	Landscaping	71,950	90,930
570	Maintenance	53,170	39,660
575	Summer Program	11,925	14,030
580	Fall Program	7,800	6,360
585	Winter Program	16,900	17,030
590	Special Recreation Services	29,575	36,835
595	Capital Improvements	199,525	111,265
599	Contingencies	-	-
	Total	\$428,340	\$410,946
	Percent Difference		-4.06%



PARKS & RECREATION DEPARTMENT

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

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

Fiscal Year 2008-09 Goals and Objectives

Goal: To optimize recreational opportunities for Village residents

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

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

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

Goal: 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

Fiscal Year 2007-08 Goals and Accomplishments

Optimized recreational opportunities for Village residents

- Completion of strong participation in recreational opportunities through use of available facilities and extensive co-operative programming with other public agencies and three new private recreational service vendors
- Provided continued assistance to the Garden Club, Chess Club, Gateway and SWAC programs

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

- Completion of the first year of implementing ADA-compliant playground improvements, including path and drinking fountain improvements at Farmingdale Terrace Park and an addition of a preschool-age play unit at the Community Park playground
- Completion of a study of the ponds in Village parks
- Revision of the park fee schedules and picnic/athletic facilities use policies
- Completion of construction of the Community Park concession/restroom facility in April of 2008

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Parks & Recreation -Administration					
	Personnel Services					
01-20-550-101	Salaries - Permanent Employees	8,901	10,482	14,420	13,000	60,676
01-20-550-104	Part Time Clerical	-	-	-	-	-
01-20-550-141	Employee Benefits - Medical	864	802	805	805	850
01-20-550-144	Employee Benefits - Unemployment	198	190	110	110	220
01-20-550-147	Employee Benefits - Medicare	291	318	270	270	1,000
01-20-550-151	I M R F	391	438	600	600	6,890
01-20-550-161	Social Security FICA	1,244	1,361	1,740	1,740	4,250
* TOTAL	Personnel Services	11,889	13,591	17,945	16,525	73,886
	Supplies & Materials					
01-20-550-201	Emergency Telephone Line	-	-	200	100	200
01-20-550-301	Office Supplies	196	39	200	100	200
01-20-550-302	Printing & Publishing	10,785	10,063	10,700	10,700	11,100
01-20-550-303	Gas-Oil-Wash-Mileage	-	-	100	200	350
01-20-550-304	Schools-Conferences-Travel	128	-	500	500	500
01-20-550-306	Reimburse Personal Expenses	46	-	100	50	100
01-20-550-307	Fees Dues Subscript	180	225	150	100	150
01-20-550-311	Postage & Meter Rent	4,668	4,443	5,100	5,000	5,850
* TOTAL	Supplies & Materials	16,003	14,770	17,050	16,750	18,450
** TOTAL	Parks & Recreation-Administration	27,892	28,362	34,995	33,275	92,336
	Parks & Recreation-Data Processing					
	Contractual Services					
01-20-555-212	E.D.P. Software	-	-	-	-	-
01-20-555-263	Maintenance - Office Machines	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-
	Supplies & Materials					
01-20-555-305	Personnel Training	-	-	-	-	-
01-20-555-306	Consulting Services	-	-	-	-	-
01-20-555-331	Operating Supplies	-	-	-	-	-
* TOTAL	Supplies & Materials	-	-	-	-	-
** TOTAL	Parks & Recreation-Data Processing	-	-	-	-	-
	Parks & Recreation-Risk Management					
	Contractual Services					
01-20-560-273	Self Insurance - Deductible	-	-	2,500	-	2,500
* TOTAL	Contractual Services	-	-	2,500	-	2,500
** TOTAL	Parks & Recreation-Risk Management	-	-	2,500	-	2,500
	Parks & Recreation-Landscaping					
	Contractual Services					
01-20-565-245	Fees - Engineering	-	314	750	200	3,000
* TOTAL	Contractual Services	-	314	750	200	3,000
	Supplies & Materials					
01-20-565-341	Park Landscape Supplies	10,496	5,488	18,200	16,200	28,050
01-20-565-342	Landscape Maintenance Services	37,174	55,529	52,000	50,000	58,880
01-20-565-352	Memorial Program Reimb Expenses	-	-	1,000	500	1,000
* TOTAL	Supplies & Materials	47,669	61,017	71,200	66,700	87,930
** TOTAL	Parks & Recreation-Landscaping	47,669	61,331	71,950	66,900	90,930

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Parks & Recreation-Maintenance					
	Personnel Services					
01-20-570-102	Overtime	3,304	3,369	4,000	4,700	6,500
01-20-570-103	Part Time Labor	-	-	600	-	600
* TOTAL	Personnel Services	3,304	3,369	4,600	4,700	7,100
	Contractual Services					
01-20-570-232	Engineering	-	-	200	-	-
01-20-570-234	Rent - Equipment	95	-	200	300	300
01-20-570-279	Trash Removal	-	-	600	200	500
01-20-570-281	Contracted Maintenance	38,572	36,699	40,000	21,484	22,560
* TOTAL	Contractual Services	38,667	36,699	41,000	21,984	23,360
	Supplies & Materials					
01-20-570-331	Maintenance Supplies	19,180	8,848	7,050	8,000	9,050
01-20-570-345	Uniforms	-	-	520	500	150
* TOTAL	Supplies & Materials	19,180	8,848	7,570	8,500	9,200
	Equipment					
01-20-570-411	Maintenance - Equipment	-	685	-	-	-
* TOTAL	Equipment Maintenance	-	685	-	-	-
** TOTAL	Parks & Recreation-Maintenance	61,151	49,602	53,170	35,184	39,660
	Parks & Recreation-Summer Program					
	Personnel Services					
01-20-575-111	Recreation Instructors	3,247	2,148	2,575	2,575	2,980
01-20-575-119	Summer Program Materials & Services	7,871	7,592	6,350	6,350	7,950
* TOTAL	Personnel Services	11,118	9,740	8,925	8,925	10,930
	Contractual Services					
01-20-575-232	Rent - Facility	-	-	-	-	100
* TOTAL	Contractual Services	-	-	-	-	100
	Other Expenditures					
01-20-575-517	Seniors Program	2,000	3,000	3,000	3,000	3,000
* TOTAL	Other Expenditures	2,000	3,000	3,000	3,000	3,000
** TOTAL	Parks & Recreation-Summer Program	13,118	12,740	11,925	11,925	14,030
	Parks & Recreation-Fall Program					
	Personnel Services					
01-20-580-111	Recreation Instructors	2,947	1,324	3,300	3,000	1,985
01-20-580-118	Fall Program Materials & Services	3,768	2,392	1,200	1,200	1,225
* TOTAL	Personnel Services	6,715	3,716	4,500	4,200	3,210
	Contractual Services					
01-20-580-232	Facility Rental	-	355	300	-	150
* TOTAL	Contractual Services	-	355	300	-	150
	Other Expenditures					
01-20-580-517	Seniors	2,000	3,000	3,000	3,000	3,000
* TOTAL	Other Expenditures	2,000	3,000	3,000	3,000	3,000
** TOTAL	Parks & Recreation-Fall Program	8,715	7,071	7,800	7,200	6,360

VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009

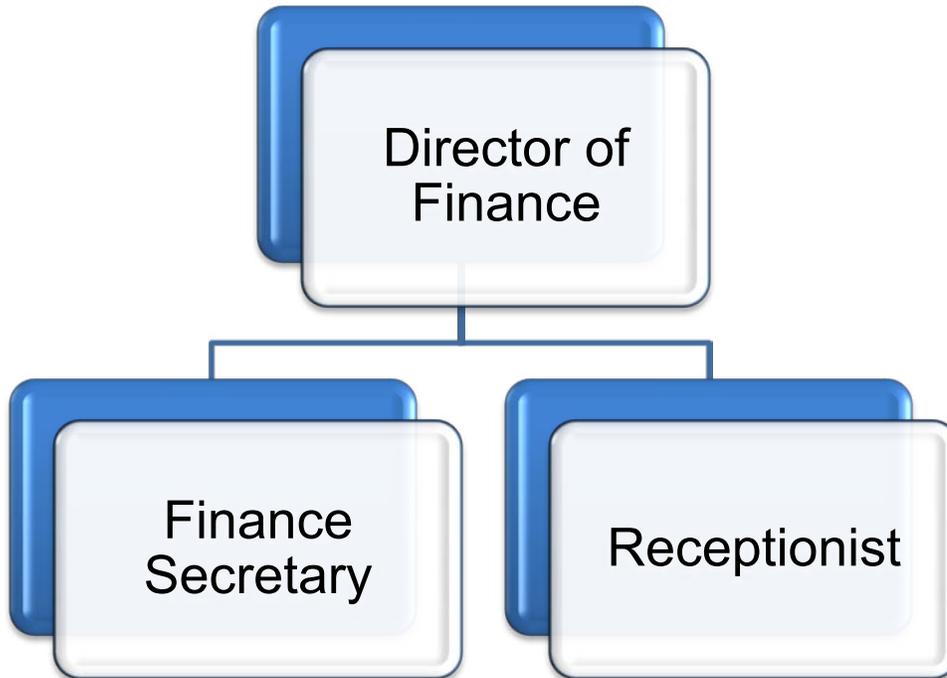
NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Parks & Recreation-Winter Program					
	Personnel Services					
01-20-585-112	Recreation Instructors	1,890	4,104	3,000	3,000	2,380
01-20-585-121	Winter Program Materials & Services	7,296	5,168	4,000	4,000	5,000
01-20-585-150	Childrens Special Events	2,358	3,611	5,850	4,800	5,550
* TOTAL	Personnel Services	<u>11,544</u>	<u>12,884</u>	<u>12,850</u>	<u>11,800</u>	<u>12,930</u>
	Contractual Services					
01-20-585-232	Rent - Facility	-	500	550	550	600
* TOTAL	Contractual Services	<u>-</u>	<u>500</u>	<u>550</u>	<u>550</u>	<u>600</u>
	Other Expenditures					
01-20-585-517	Seniors Program	2,500	3,500	3,500	3,500	3,500
* TOTAL	Other Expenditures	<u>2,500</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>
** TOTAL	Parks & Recreation-Winter Program	<u>14,044</u>	<u>16,884</u>	<u>16,900</u>	<u>15,850</u>	<u>17,030</u>
	Special Recreation Services					
	Other Expenditures					
01-20-590-518	Special Rec Assoc Program Dues	27,170	27,985	28,825	26,684	30,400
01-20-590-520	ADA Recreation Accommodations	-	235	750	3,000	6,435
* TOTAL	Other Expenditures	<u>27,170</u>	<u>28,221</u>	<u>29,575</u>	<u>29,684</u>	<u>36,835</u>
** TOTAL	Special Recreation Services	<u>27,170</u>	<u>28,221</u>	<u>29,575</u>	<u>29,684</u>	<u>36,835</u>
	Parks & Recreation Capital Improvements					
	Capital Expenditures					
01-20-595-641	EDP Equipment	-	-	-	-	865
01-20-595-643	Pond Improvements	-	-	-	-	8,000
01-20-595-691	Recreation Equipment	-	-	-	-	-
01-20-595-692	Landscaping	-	-	-	-	-
01-20-595-693	Court Improvements	-	-	-	-	84,000
01-20-595-694	Maintenance Equipment	-	-	-	-	9,500
01-20-595-695	Park Improvements-Neighborhood Parks	-	16,925	38,800	38,500	8,900
01-20-595-696	Community Park Development	25,500	8,296	160,725	235,830	-
* TOTAL	Capital Expenditures	<u>25,500</u>	<u>25,222</u>	<u>199,525</u>	<u>274,330</u>	<u>111,265</u>
** TOTAL	Parks & Recreation Capital Improvements	<u>25,500</u>	<u>25,222</u>	<u>199,525</u>	<u>274,330</u>	<u>111,265</u>
	Parks & Recreation Contingencies					
	Contingencies					
01-20-599-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
** TOTAL	Parks & Recreation Contingencies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
*** TOTAL	Total - Parks & Recreation	<u>225,259</u>	<u>229,431</u>	<u>428,340</u>	<u>474,348</u>	<u>410,946</u>

Difference from Budget 07-08 to Proposed 08-09: -4.06%

Difference from Budget 07-08 to Estimated 07-08: 10.74%

Difference from Estimated 07-08 to Proposed 08-09: -13.37%

Village of Willowbrook
Finance
Organization Chart 2008



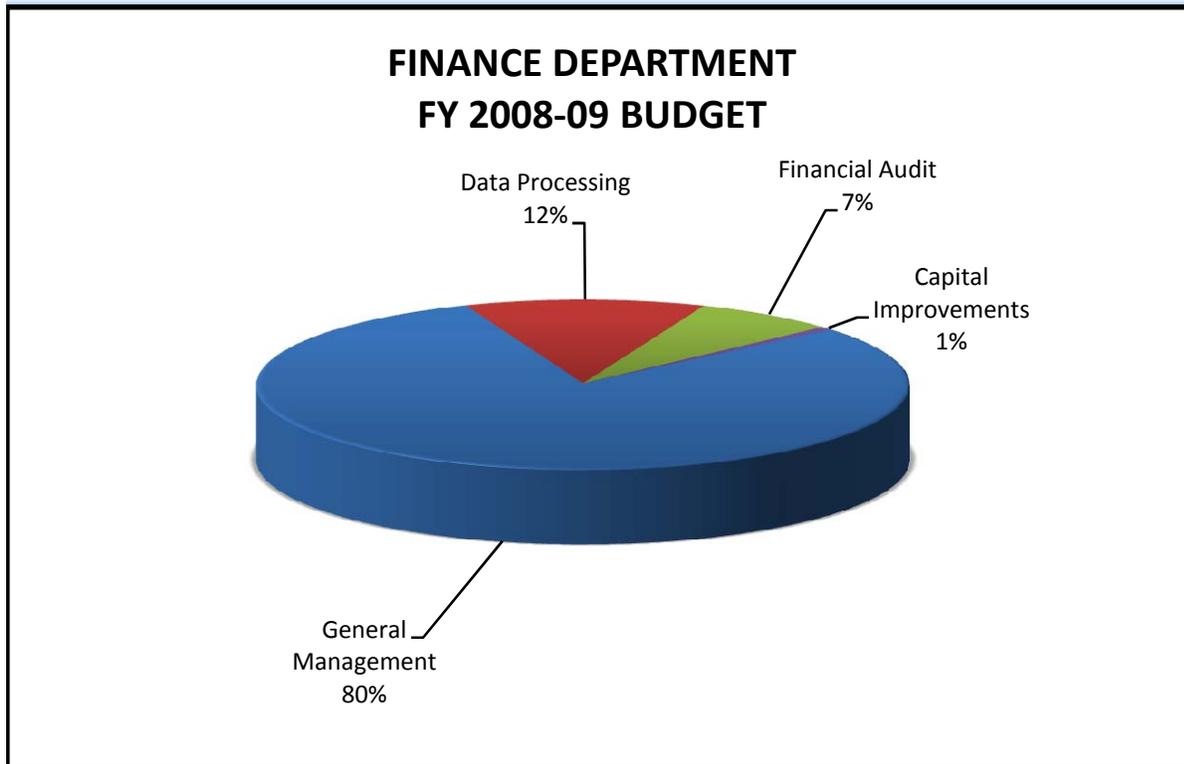
The Finance Department is responsible for coordinating and directing the financial activities of the Village including: maintaining the accounting system and the related financial controls, managing revenue collections, miscellaneous billings, accounts payable, payroll, cash management and investing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

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

**Finance Department Budget
Fiscal Year 2008-2009**

<u>Program</u>	<u>Description</u>	<u>FY 2007-08 Budget</u>	<u>FY 2008-09 Budget</u>
610	General Management	-	269,039
615	Data Processing	-	40,400
620	Financial Audit	-	24,025
625	Capital Improvements	-	2,076
629	Contingencies	-	-
	Total	\$0	\$335,540

Percent Difference 100.00%



FINANCE DEPARTMENT

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

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

Goals and Objectives

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

FINANCE DEPARTMENT

Fiscal Year 2008-09 Goals and Objectives

1. Administer financial agreements for the Town Center Development.
2. Provide oversight of technology improvements such that includes network administration.
3. Provide groundwork for financial models that include a plan for new revenue enhancements and building/remodeling of a new Village Hall/Police Station/Recreation Program Center.
4. Upgrade of new accounting software module
5. Continued participation in professional associations

Fiscal Year 2007-08 Goals and Accomplishments

1. Perform oversight of financial agreements and pro-forma for the Town Center Development – A development agreement and financing instruments were successfully executed.
2. Provide oversight of technology improvements such as the new computer leasing program and network server upgrades – The Village now has a 3-year computer lease program, new servers and remote access through an upgraded firewall.
3. Provide groundwork for financial models that include a plan for new revenue enhancements and building of a new public services/water facility – The new public works facility will be constructed in FY 2008-09. A funding plan has been developed and approved by the Board.
4. Restructuring of the accounting system and the FY 2008-09 budget to reflect a change in departmental structures – The Village's entire accounting system has been restructured to reflect departmental structures.
5. Continued participation in professional associations – The Director of Finance currently serves as the Secretary on the IGFOA Executive Board and the Secretary on the IMET Board.

VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Finance-General Management					
	Personnel Services					
01-25-610-101	Salaries	-	-	-	-	101,086
01-25-610-102	Overtime	-	-	-	-	-
01-25-610-104	Part Time - Clerical	-	-	-	-	-
01-25-610-126	Salaries - Clerical	-	-	-	-	92,901
01-25-610-141	Employee Benefit - Medical Insurance	-	-	-	-	15,324
01-25-610-144	Employee Benefit - Unemployment Ins	-	-	-	-	325
01-25-610-147	Employee Benefit - Medicare	-	-	-	-	2,813
01-25-610-151	I M R F	-	-	-	-	25,238
01-25-610-161	Social Security FICA	-	-	-	-	12,027
* TOTAL	Personnel Services	-	-	-	-	249,714
	Contractual Services					
01-25-610-201	Phone - Telephones	-	-	-	-	900
01-25-610-231	Rent - Storage	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	900
	Supplies & Materials					
01-25-610-301	Office Supplies	-	-	-	-	4,450
01-25-610-302	Printing & Publish	-	-	-	-	3,600
01-25-610-303	Gas-Oil-Wash-Mileage	-	-	-	-	500
01-25-610-304	Schools-Conference Travel	-	-	-	-	5,800
01-25-610-307	Fees Dues Subscriptions	-	-	-	-	3,825
01-25-610-311	Postage & Meter Rent	-	-	-	-	250
01-25-610-315	Copy Service	-	-	-	-	-
* TOTAL	Supplies & Materials	-	-	-	-	18,425
	Equipment-Office					
01-25-610-409	Maintenance - Vehicles	-	-	-	-	-
01-25-610-411	Maintenance - Equipment	-	-	-	-	-
* TOTAL	Equipment-Office	-	-	-	-	-
** TOTAL	Finance-General Management	-	-	-	-	269,039
	Finance-Data Processing					
	Contractual Services					
01-25-615-212	E.D.P. Software	-	-	-	-	26,700
01-25-615-263	Maintenance - Office Machines	-	-	-	-	500
* TOTAL	Contractual Services	-	-	-	-	27,200
	Supplies & Materials					
01-25-615-305	Personnel Training	-	-	-	-	1,000
01-25-615-306	Consulting Services	-	-	-	-	11,700
01-25-615-331	Operating Supplies	-	-	-	-	500
* TOTAL	Supplies & Materials	-	-	-	-	13,200
** TOTAL	Finance-Data Processing	-	-	-	-	40,400
	Finance-Financial Audit					
	Contractual Services					
01-25-620-251	Audit Services	-	-	-	-	23,025
01-25-620-252	Financial Services	-	-	-	-	1,000
* TOTAL	Contractual Services	-	-	-	-	24,025
** TOTAL	Finance-Financial Audit	-	-	-	-	24,025

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

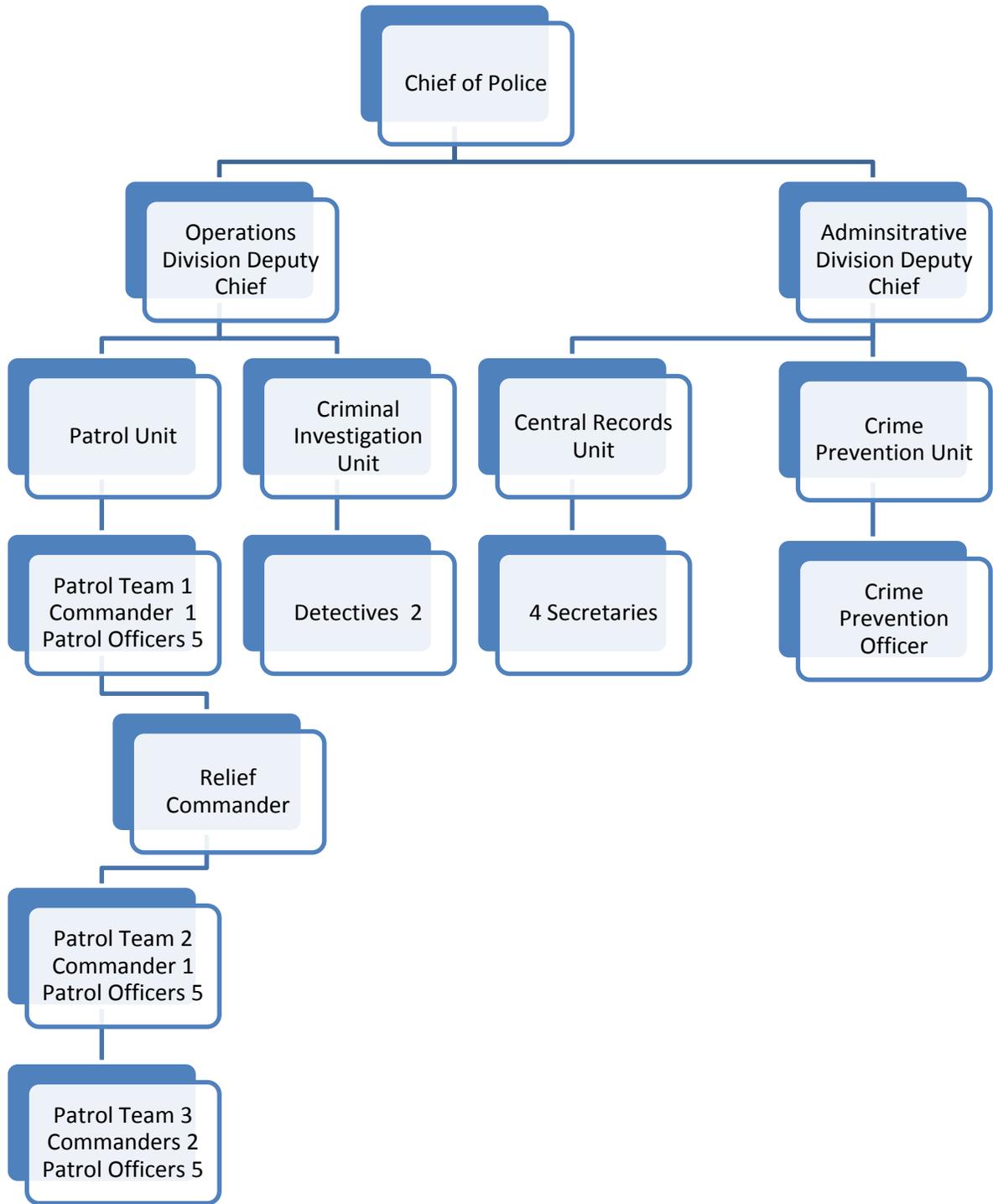
NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Finance-Capital Improvement Capital Expenditures					
01-25-625-602	Building Improvements	-	-	-	-	-
01-25-625-611	Furniture & Office Equipment	-	-	-	-	-
01-25-625-625	Vehicles - New & Other	-	-	-	-	-
01-25-625-641	E D P Equipment	-	-	-	-	2,076
* TOTAL	Finance-Capital Improvement	-	-	-	-	2,076
** TOTAL	Finance-Capital Improvement	-	-	-	-	2,076
	Finance Contingencies					
01-25-629-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	Finance Contingencies	-	-	-	-	-
*** TOTAL	Total-Finance	-	-	-	-	335,540

Difference from Budget 07-08 to Proposed 08-09: 100.00%

Difference from Budget 07-08 to Estimated 07-08: 0.00%

Difference from Estimated 07-08 to Proposed 08-09: 100.00%

Village Of Willowbrook
Police
Organization Chart 2008



WILLOWBROOK POLICE DEPARTMENT

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

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

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

MISSION STATEMENT

The Village of WILLOWBROOK POLICE DEPARTMENT

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

We value our community.

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

We value service to our citizens.

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

We value our professionalism.

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

We value our commitment to improvement.

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

We value our employees.

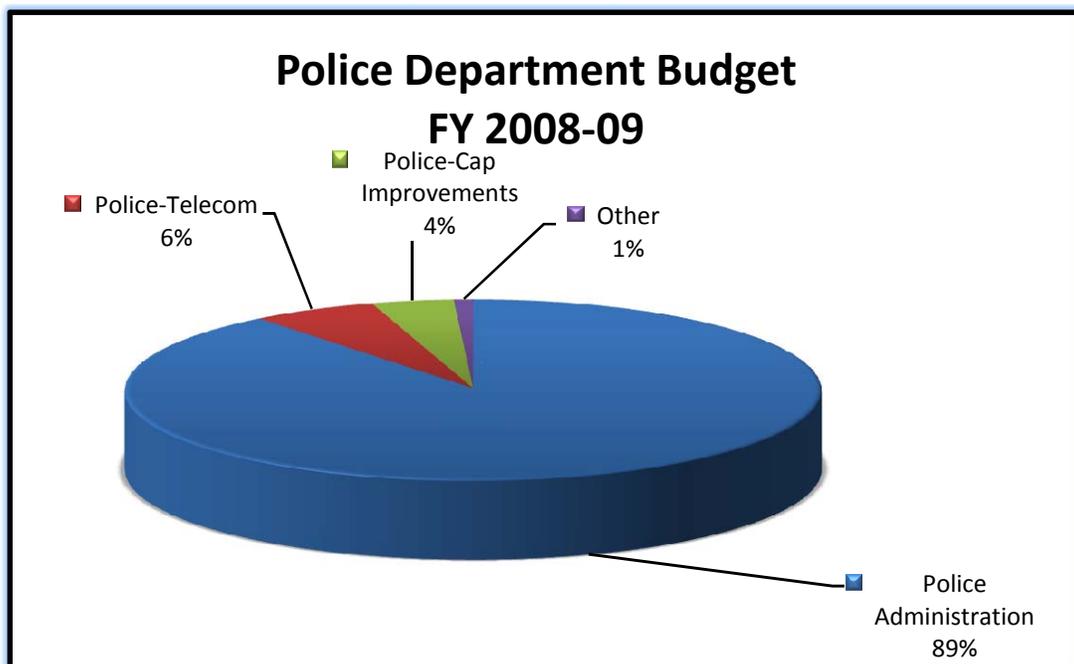
We will, in order to engage in the process of continual and innovative improvement, strive to maximize the professional skills and potential of each employee through the development and retention of our members, by affording educational, training, and unique, advanced career opportunities.

POLICING THROUGH COMMUNITY PARTNERSHIPS

**Police Department Budget
Fiscal Year 2008-2009**

<u>Program</u>	<u>Description</u>	<u>FY 2007-08 Budget</u>	<u>FY 2008-09 Budget</u>
630	Police Administration	\$3,659,787	\$3,964,725
635	Police-Bldg Construction-Remodeling	\$0	\$0
640	Police-Data Processing	\$7,500	\$7,000
645	Police-Risk Management	\$12,500	\$12,500
650	Police-Patrol Service	\$4,400	\$4,400
655	Police-Investigative Services	\$2,000	\$2,000
660	Police-Traffic Safety	\$4,700	\$4,900
665	Police-E S D A Coordinator	\$750	\$750
670	Police-Crime Prevention	\$8,600	\$8,600
675	Police-Telecommunications	\$254,700	\$261,710
680	Police-Cap Improvements	\$195,732	\$171,763
685	Police Contingencies	\$0	\$0
	Total	\$4,150,669	\$4,438,348

Percent Difference 6.93%



**Police Department
FY 2008-09 Operation Division
Goals and Objectives**

1. The department continues to explore methods to improve communication between Command Staff and supervisors.
2. Establish increased accountability on patrol shifts.
3. Continue to emphasis on proactive patrol.
4. Seek methods to improve service in the following areas:
 - A. Attitude and behavior of officers and citizens
 - ◆ Use the results of the enhanced Victim Contact Program to determine training needs.
 - ◆ Use patrol officers more frequently to meet and address citizens in community programs.
 - ◆ Ensure department supervisors observe and document both negative and positive interactions between citizens and officers.
 - B. Level of Enforcement
 - ◆ Develop traffic enforcement programs which target risk-taking driving behaviors.
 - ◆ Participate in state-wide enforcement programs during holiday periods.

**Police Department
FY 2008-09 Administrative Division
Goals and Objectives**

1. Prepare and complete CALEA on-site.
2. Develop and implement a victim contact program.
3. Conduct reviews of high-risk policies and incidents.
4. Explore opportunities and develop programs to increase communication between the community and the department.

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

1. The department continues to explore methods to improve communication between Command Staff and supervisors.
2. Establish increased accountability on patrol shifts.
3. Continue emphasis on proactive patrol.
4. Seek methods to improve service in the following areas:
 - ◆ Attitude and behavior of officers and citizens
 - ◆ Level of traffic enforcement

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

1. Prepare and complete CALEA on-site.
2. Develop and implement a victim contact program.
3. Conduct reviews of high-risk policies and incidents.
4. Explore opportunities and develop programs to increase communication between the community and the department.

VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Police Administration					
	Personnel Services					
01-30-630-101	Salaries - Permanent Employees	1,766,634	1,884,479	2,059,140	2,010,170	2,282,251
01-30-630-102	Overtime	262,416	254,068	249,361	225,000	264,852
01-30-630-103	Overtime - Special Detail & Grants	-	80,320	87,385	87,385	99,144
01-30-630-104	Part Time Clerical	-	-	-	-	-
01-30-630-106	Intern	-	-	-	-	-
01-30-630-126	Salaries - Clerical	186,102	184,296	189,545	189,545	197,125
01-30-630-127	Over-Time - Clerical	11,163	14,568	15,182	15,182	15,296
01-30-630-141	Employee Benefit - Medical Insurance	250,096	271,442	314,879	282,000	327,436
01-30-630-144	Employee Benefit - Unemployment Ins	3,588	3,592	3,240	3,240	3,350
01-30-630-147	Employee Benefit - Medicare	22,077	24,234	28,864	28,864	30,590
01-30-630-151	I M R F	24,195	26,179	25,060	25,060	27,636
01-30-630-155	Police Pension	312,381	323,672	355,206	355,206	354,370
01-30-630-161	Social Security FICA	12,171	12,383	12,700	12,700	13,170
* TOTAL	Personnel Services	2,850,823	3,079,233	3,340,562	3,234,352	3,615,220
	Contractual Services					
01-30-630-201	Phone - Telephones	25,470	25,802	33,560	33,560	31,544
01-30-630-202	Accreditation	12,181	5,560	3,500	3,500	14,300
01-30-630-231	Storage Space	-	-	-	-	-
01-30-630-236	Radio Paging Systems	307	162	-	-	-
01-30-630-238	FIAT	2,000	2,000	3,000	3,000	3,500
01-30-630-241	Fees - Special Attorney	9,582	10,790	10,600	10,600	11,130
01-30-630-242	DuPage Children's Center	3,000	3,000	3,000	3,000	3,000
01-30-630-243	Dumeg Contributions	13,000	13,000	15,000	15,000	15,000
01-30-630-245	Firing Range	2,000	1,535	3,000	3,000	3,000
* TOTAL	Contractual Services	67,540	61,849	71,660	71,660	81,474
	Supplies & Materials					
01-30-630-301	Office Supplies	3,545	4,808	4,750	4,750	4,750
01-30-630-302	Printing & Publishing	5,448	6,347	5,250	5,250	5,250
01-30-630-303	Gas-Oil-Wash-Mileage	65,593	76,206	73,000	79,570	86,100
01-30-630-304	Schools-Conference Travel	23,447	25,522	28,525	28,525	25,500
01-30-630-305	Tuition Reimbursement	600	77	5,000	5,000	2,500
01-30-630-306	Reimb Personal Expenses	-	-	-	-	-
01-30-630-307	Fees-Dues-Subscriptions	6,556	9,162	7,850	7,850	7,850
01-30-630-311	Postage & Meter Rent	3,427	3,315	4,500	4,500	4,500
01-30-630-315	Copy Service	1,003	1,060	1,500	1,500	1,500
01-30-630-331	Operating Supplies	3,640	4,057	2,000	4,000	4,000
01-30-630-345	Uniforms	24,955	18,982	28,700	28,700	31,900
01-30-630-346	Ammunition	5,287	7,629	8,790	12,000	15,000
* TOTAL	Supplies & Materials	143,502	157,165	169,865	181,645	188,850
	Equipment Office					
01-30-630-401	Operating Equipment	30,903	42,604	26,520	26,520	24,881
01-30-630-405	Furniture & Office Equipment	6,266	4,124	1,000	1,000	2,000
01-30-630-409	Maintenance - Vehicles	43,902	47,118	44,000	44,000	46,000
01-30-630-421	Maintenance - Radio Equipment	3,521	4,962	6,180	6,180	6,300
* TOTAL	Equipment-Office	84,592	98,808	77,700	77,700	79,181
** TOTAL	Police Administration	3,146,456	3,397,054	3,659,787	3,565,357	3,964,725
	Police-Bldg Construction-Remodeling					
	Contractual Services					
01-30-635-288	Bldg Construction-Remodeling	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-
** TOTAL	Police-Bldg Construction-Remodeling	-	-	-	-	-

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Police-Data Processing					
	Police Contractual Services					
01-30-640-212	EDP-Software	3,499	4,245	4,500	4,500	4,000
01-30-640-263	EDP-Eqp. Maintenance	-	89	1,000	1,000	1,000
* TOTAL	Contractual Services	3,499	4,334	5,500	5,500	5,000
	Supplies & Maintenance					
01-30-640-305	EDP-Personal Training					
01-30-640-306	Consulting Services	-	2,000	2,000	2,000	2,000
* TOTAL	Supplies & Materials	-	2,000	2,000	2,000	2,000
	Operating Equipment					
01-30-640-401	EDP-Operating Equipment			-		-
* TOTAL	Equipment Office	-	-	-	-	-
** TOTAL	Police-Data Processing	3,499	6,334	7,500	7,500	7,000
	Police-Risk Management					
	Contractual Services					
01-30-645-273	Self Ins - Deductible	3,760	15,866	12,500	12,500	12,500
01-30-645-275	Bonds-Self Insurance	-	-	-	-	-
* TOTAL	Contractual Services	3,760	15,866	12,500	12,500	12,500
** TOTAL	Police-Risk Management	3,760	15,866	12,500	12,500	12,500
	Police-Patrol Service					
	Personnel Services					
01-30-650-107	Part Time - Matron	1,619	1,914	-	-	-
* TOTAL	Personnel Services	1,619	1,914	-	-	-
	Contractual Services					
01-30-650-268	Animal Control	738	188	750	750	750
* TOTAL	Contractual Services	738	188	750	750	750
	Supplies & Materials					
01-30-650-342	Liquor Violations	-	120	500	500	500
01-30-650-343	Jail Supplies	286	1,129	1,650	1,650	1,650
01-30-650-345	Uniforms	-	-	-	-	-
01-30-650-346	DUI Draw/Lab	-	-	500	500	500
01-30-650-348	Drug Forfeiture Exp. - State	15,228	404	500	500	500
01-30-650-349	Drug Forfeiture Exp. - Federal	6,413	1,695	500	500	500
* TOTAL	Supplies & Materials	21,927	3,348	3,650	3,650	3,650
	Equipment-Office					
01-30-650-401	Operating Equipment	-	-	-	-	-
* TOTAL	Equipment-Office	-	-	-	-	-
** TOTAL	Police-Patrol Service	24,284	5,451	4,400	4,400	4,400
	Police-Investigative Services					
	Contractual Services					
01-30-655-236	Radio Paging Systems	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Supplies & Materials					
01-30-655-335	Camera Supplies	1,001	332	1,000	1,000	1,000
01-30-655-339	Confidential Funds	-	122	1,000	1,000	1,000
01-30-655-345	Uniforms	-	-	-	-	-
01-30-655-347	Subpoena Fees	-	-	-	-	-
* TOTAL	Supplies & Materials	1,001	454	2,000	2,000	2,000
	Equipment-Office					
01-30-655-401	Operating Equipment					
01-30-655-405	Furniture & Office Equipment	-	-	-	-	-
* TOTAL	Equipment-Office	-	-	-	-	-
** TOTAL	Police-Investigative Services	1,001	454	2,000	2,000	2,000
	Police-Traffic Safety					
	Personnel Services					
01-30-660-105	Part Time - Crossing Guard	3,795	3,967	4,700	4,700	4,900
* TOTAL	Personnel Services	3,795	3,967	4,700	4,700	4,900
	Supplies & Materials					
01-30-660-345	Uniforms	-	-	-	-	-
* TOTAL	Supplies & Materials	-	-	-	-	-
** TOTAL	Police-Traffic Safety	3,795	3,967	4,700	4,700	4,900
	Police-E S D A Coordinator					
01-30-665-263	Siren Maintenance	525	525	750	750	750
* TOTAL	Supplies & Materials	525	525	750	750	750
** TOTAL	Police-E S D A Coordinator	525	525	750	750	750
	Police - Crime Prevention					
	Supplies & Materials					
01-30-670-302	Printing	225	529	1,600	1,600	1,600
01-30-670-331	Commodities	16,102	9,380	7,000	7,000	7,000
* TOTAL	Supplies & Materials	16,326	9,909	8,600	8,600	8,600
** TOTAL	Police-Crime Prevention	16,326	9,909	8,600	8,600	8,600
	Police Telecommunications					
	Contractual Services					
01-30-675-235	Radio Dispatching	218,614	224,079	254,200	235,000	261,210
01-30-675-263	Equipment Maintenance	-	-	-	-	-
* TOTAL	Contractual Services	218,614	224,079	254,200	235,000	261,210
	Operating Equipment					
01-30-675-401	Operating Equipment	431	439	500	500	500
* TOTAL	Operating Equipment	431	439	500	500	500
** TOTAL	Police-Telecommunications	219,045	224,519	254,700	235,500	261,710

VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009

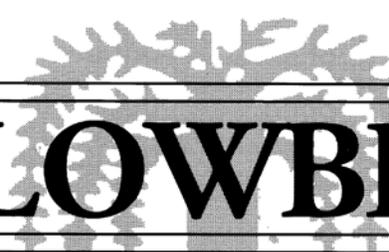
NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Police-Capital Improvements Capital Expenditures					
01-30-680-611	Furniture & Office Equipment	1,094	26,036	29,175	29,175	29,700
01-30-680-622	Radio Equipment	13,045	11,292	16,508	16,179	8,800
01-30-680-625	New Vehicles	30,912	121,204	107,690	107,690	124,859
01-30-680-641	EDP New Equipment	15,595	4,540	17,359	13,524	8,404
01-30-680-642	Copy Machine			25,000	18,551	-
* TOTAL	Capital Expenditures	<u>60,646</u>	<u>163,073</u>	<u>195,732</u>	<u>185,119</u>	<u>171,763</u>
** TOTAL	Police-Cap Improvements	<u>60,646</u>	<u>163,073</u>	<u>195,732</u>	<u>185,119</u>	<u>171,763</u>
	Police Contingencies Contingencies					
01-30-685-799	Contingencies	-	-	-	-	-
	Contingencies	-	-	-	-	-
** TOTAL	Police Contingencies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
*** TOTAL	Police Department	<u>3,479,336</u>	<u>3,827,151</u>	<u>4,150,669</u>	<u>4,026,426</u>	<u>4,438,348</u>

Difference from Budget 07-08 to Proposed 08-09: 6.93%

Difference from Budget 07-08 to Estimated 07-08: -2.99%

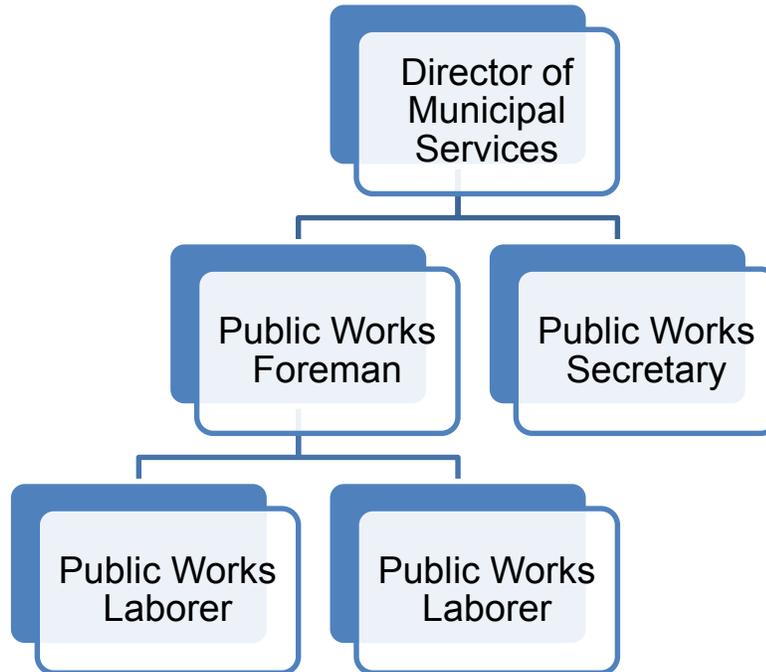
Difference from Estimated 07-08 to Proposed 08-09: 10.23%

The Village of



WILLOWBROOK

VILLAGE OF WILLOWBROOK
Public Works
ORGANIZATION CHART 2008

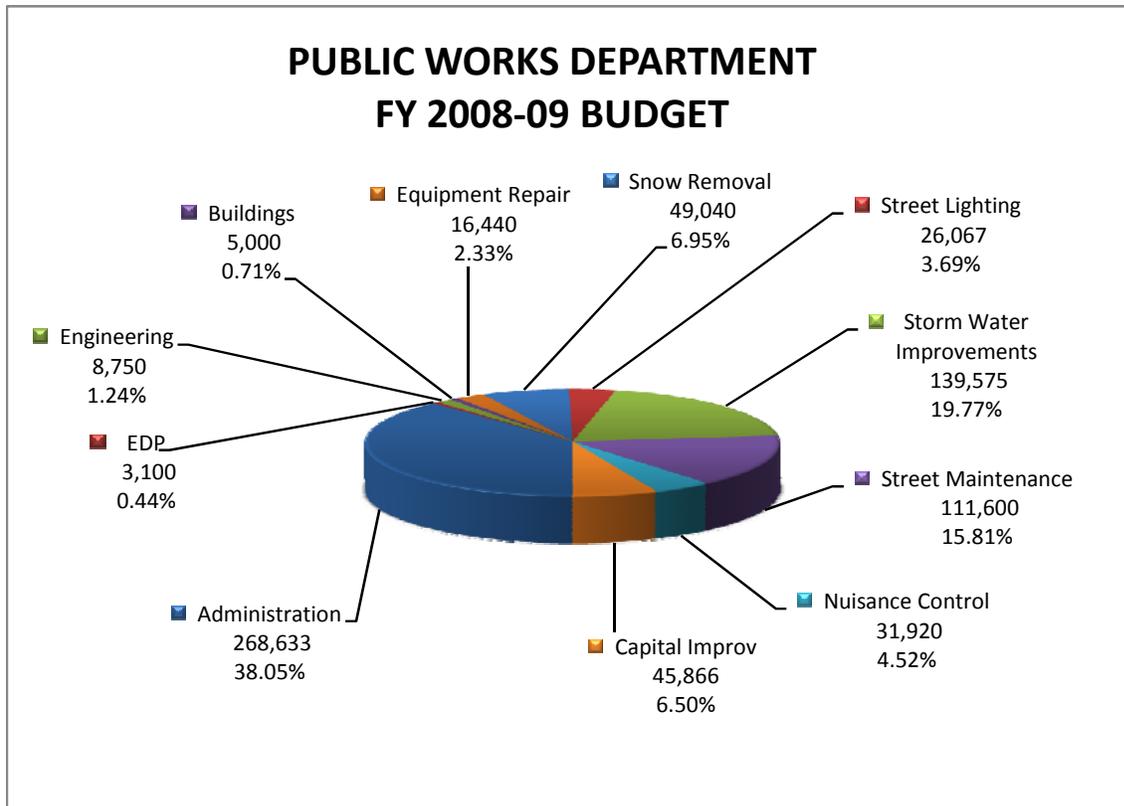


*Oversees Public Works and Building & Zoning

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

**Public Works Budget
Fiscal Year 2008-2009**

<u>Program</u>	<u>Description</u>	<u>FY 2007-08 Budget</u>	<u>FY 2008-09 Budget</u>
710	Administration	301,249	268,633
715	EDP	2,900	3,100
720	Engineering	8,750	8,750
725	Buildings	5,000	5,000
730	Risk management	2,500	-
735	Equipment Repair	14,000	16,440
740	Snow Removal	48,630	49,040
745	Street Lighting	31,596	26,067
750	Storm Water Improvements	119,370	139,575
755	Street Maintenance	116,775	111,600
760	Nuisance Control	30,400	31,920
765	Capital Improvements	1,046	45,866
770	Contingencies	-	-
Total		\$682,216	\$705,991
Percent Difference			3.48%



**Public Services Department
FY 08-09 Goals and Objectives**

1. Storm System Maintenance Program
 - 50% increased funding was allocated to re-profile various open street ditches to improve stormwater flow.
 - 30% increase in program funding for repair and replacement of aging stormwater drainage infrastructure.
 - Funding was allocated to begin development of a Village-wide storm sewer atlas.
 - Explore the feasibility of executing the DuPage County GIS information Sharing Agreement to provide a digital source for Village maps and documents.
2. Maintenance of Parkway Trees – As part of the comprehensive tree trimming program, the next area to be trimmed will be the Waterford Subdivision.
3. Complete a right-of-way sidewalk installation project on the west side of Holmes Avenue to provide a safer route of travel to children attending Holmes School.
4. The Village Parkway Tree Trimming Program is to be restructured to include the Village paying for the full cost of parkway tree replacements and to increase the amount that the Village contributes towards new tree plantings.
5. Provide brush collection services for residents
 - Implement both a spring and fall brush collection program.
6. Road Maintenance Program
 - Complete a roadway replacement program for streets located within the Village Farmingdale Subdivision.
 - Continue roadway sign program (remove and replace) as needed.
7. Buildings and Grounds
 - Remove and replace two (2) outdated Village Hall roof top mechanical units.
 - Complete an underdrain tile system on the south side of the building to resolve a nuisance type water ponding problem that could possibly cause a hazard.
8. Snow Removal
 - Continue to train newest public works maintenance employee to be part of the snow and ice control program.
 - Continue to coordinate program with contractual snow plow companies.
9. Obtain a replacement public works vehicle – Ford F-350 one-ton heavy duty pick-up truck to maintain service fleet.

FY 07-08 Goals and Accomplishments

1. A section of open ditch drainage system upon Clarendon Hills Road at 79th Street was enclosed in conjunction with the completion of the DuPage County Bike Path Project.
2. The Village hired an engineering consultant to map the locations of all storm sewer outfalls which discharge into a creek. The locations were identified through a GIS.
3. The 2007 - 50/50 Parkway Tree Planting Program was completed.
4. The 2007 Village Road Maintenance Program was completed which included crackfilling, patching, and re-striping the majority of streets within the Village.
5. Both a spring and a fall 2007 Brush Collection Program was conducted.
6. The Village Street Sign Maintenance Program continued.
7. Snow plow training was provided for the public works maintenance employee, and the employee did participate in the Village Snow and Ice Control Program during the 2007-2008 Winter season.
8. One (1) outdated roof top mechanical unit was replaced on the Village hall building.
9. A turf area which was used to store seized police department vehicles was re-established after a new vehicle storage plan was implemented.

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Public Works-Administration					
	Personnel Services					
01-35-710-101	Salaries - Permanent Employees	91,977	97,809	119,920	130,615	132,986
01-35-710-102	Overtime	15,826	22,566	26,000	20,000	20,800
01-35-710-103	Part Time - Labor	19,356	20,357	5,300	5,300	8,000
01-35-710-126	Salaries - Clerical	24,151	27,668	22,785	22,785	24,129
01-35-710.-141	Employee Benefits - Medical	25,747	14,664	32,884	22,000	17,784
01-35-710-144	Employee Benefits - Unemployment	808	868	756	756	270
01-35-710-147	Employee Benefits - Medicare	3,733	4,564	5,114	5,114	2,525
01-35-710-151	I M R F	32,171	38,753	41,640	48,450	25,775
01-35-710-161	Social Security FICA	15,960	19,514	21,870	21,870	10,780
* TOTAL	Personnel Services	229,729	246,764	276,269	276,890	243,049
	Contractual Services					
01-35-710-201	Telephones	1,812	1,738	2,000	1,500	1,500
01-35-710-236	Radio Paging Systems	198	-	-	-	-
* TOTAL	Contractual Services	2,010	1,738	2,000	1,500	1,500
	Supplies & Materials					
01-35-710-301	Office Supplies	652	769	480	280	384
01-35-710-302	Printing & Publishing	240	583	1,500	1,500	1,500
01-35-710-303	Gas-Oil-Wash-Mileage	11,571	12,452	12,000	12,000	13,200
01-35-710-304	Schools Conference Travel	587	866	4,000	2,000	4,000
01-35-710-306	Reimb Personal Expense	280	515	300	300	300
01-35-710-307	Fees Dues Subscriptions	103	248	400	400	400
01-35-710-311	Postage & Meter Rent	226	220	500	200	500
01-35-710-335	Camera Supplies	46	-	300	300	300
01-35-710-345	Uniforms	2,597	2,763	3,000	3,500	3,000
* TOTAL	Supplies & Materials	16,302	18,416	22,480	20,480	23,584
	Equipment-Office					
01-35-710-405	Furniture & Office Equipment	-	-	500	500	500
01-35-710-421	Maintenance - Telephone Equipment	-	-	-	-	-
* TOTAL	Equipment-Office	-	-	500	500	500
** TOTAL	Public Works Administration	248,041	266,917	301,249	299,370	268,633
	Electronic Data Processing					
	Contractual Services					
01-35-715-212	Software	-	-	-	-	-
01-35-715-263	Equipment Maintenance	-	-	400	400	400
* TOTAL	Contractual Services	-	-	400	400	400
	Supplies & Materials					
01-35-715-305	Personal Training	-	500	500	500	500
01-35-715-306	Consulting Services	-	1,000	1,000	1,000	1,000
* TOTAL	Supplies & Materials	-	1,500	1,500	1,500	1,500
	Equipment & Supplies					
01-35-715-401	Operating Supplies & Equipment	1,061	1,067	1,000	1,200	1,200
* TOTAL	Equipment & Supplies	1,061	1,067	1,000	1,200	1,200
** TOTAL	Public Works - EDP	1,061	2,567	2,900	3,100	3,100

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Public Works-Engineering Contractual Services					
01-35-720-245	Fees - Engineering	10,311	11,144	8,000	8,000	8,000
01-35-720-247	Reimb. Exp. -Engineering	-	-	-	-	-
01-35-720-254	Plan Review - Engineer	2,619	669	750	750	750
* TOTAL	Contractual Services	12,929	11,814	8,750	8,750	8,750
** TOTAL	Public Works Engineering	12,929	11,814	8,750	8,750	8,750
	Public Works-Building Equipment-Office					
01-35-725-412	Maintenance - Gas Tanks And Pumps	3,745	2,558	2,000	2,000	2,000
01-35-725-413	Maintenance - Garage	1,741	2,115	2,000	2,000	2,000
01-35-725-414	Maintenance - Salt Bins	1,264	1,910	1,000	1,000	1,000
* TOTAL	Equipment-Office	6,750	6,584	5,000	5,000	5,000
** TOTAL	Public Works-Building	6,750	6,584	5,000	5,000	5,000
	Public Works-Risk Management Contractual Services					
01-35-730-272	Self Ins - Deductible	4,234	430	2,500	-	-
* TOTAL	Contractual Services	4,234	430	2,500	-	-
** TOTAL	Public Works-Risk Management	4,234	430	2,500	-	-
	Public Works-Equipment Repair Equipment-Office					
01-35-735-409	Maintenance - Vehicles	11,351	14,591	12,000	14,000	14,440
01-35-735-411	Maintenance - Equipment	1,523	2,037	2,000	2,000	2,000
01-35-735-421	Maintenance - Radio Equipment	-	-	-	-	-
* TOTAL	Equipment-Office	12,874	16,628	14,000	16,000	16,440
** TOTAL	Public Works-Equipment Repair	12,874	16,628	14,000	16,000	16,440
	Public Works-Snow Removal Contractual Services					
01-35-740-287	Snow Removal Contract	9,560	23,290	40,355	40,355	42,380
01-35-740-411	Maintenance - Equipment	2,429	2,459	8,075	5,000	6,460
* TOTAL	Contractual Services	11,989	25,748	48,430	45,355	48,840
	Material & Supplies					
01-35-740-306	Reim Personal Expenses	-	-	200	200	200
* TOTAL	Supplies & Materials	-	-	200	200	200
** TOTAL	Public Works-Snow Removal	11,989	25,748	48,630	45,555	49,040
	Public Works-Street Lighting Contractual Services					
01-35-745-207	Energy - Street Light	4,936	3,994	15,860	14,000	14,274
01-35-745-223	Maintenance - Street Lights	7,934	3,282	13,390	8,500	9,373
01-35-745-224	Maintenance - Traffic Signals	-	-	2,346	2,400	2,420
* TOTAL	Contractual Services	12,870	7,275	31,596	24,900	26,067
** TOTAL	Public Works-Street Lighting	12,870	7,275	31,596	24,900	26,067

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Public Works-Storm Water Improvements					
	Contractual Services					
01-35-750-286	Jet Cleaning Culvert	21,913	13,425	15,000	15,000	15,000
01-35-750-289	Site Improvements - Ditching	27,814	23,074	19,950	19,950	30,000
01-35-750-290	Equipment Rental	-	-	-	-	-
* TOTAL	Contractual Services	<u>49,727</u>	<u>36,498</u>	<u>34,950</u>	<u>34,950</u>	<u>45,000</u>
	Supplies & Materials					
01-35-750-328	Street & Row Maintenance	43,114	28,997	32,395	30,000	32,395
01-35-750-329	Maintenance - Saw Mill Creek	4,342	1,426	2,500	1,500	2,000
01-35-750-338	Tree Maintenance	38,881	41,607	42,025	42,025	50,430
01-35-750-381	Storm Water Improvements Mat	21,832	12,133	7,500	10,000	9,750
* TOTAL	Supplies & Materials	<u>108,168</u>	<u>84,163</u>	<u>84,420</u>	<u>83,525</u>	<u>94,575</u>
** TOTAL	Public Works-Storm Water Improvemer	<u>157,895</u>	<u>120,662</u>	<u>119,370</u>	<u>118,475</u>	<u>139,575</u>
	E X P E N S E S					
	Public Works-Street Maintenance					
	Contractual Services					
01-35-755-279	Trash Removal	2,159	1,811	2,500	2,000	2,500
01-35-755-281	Route 83 Beautification	26,287	24,264	30,000	26,000	28,500
01-35-755-282	Reimb. Exp. - Construction	340	-	2,000	1,000	1,000
01-35-755-283	Reimb. Exp. - Other	5,823	7,851	8,000	8,000	6,400
01-35-755-284	Reimb. Exp. - Brush Pick-Up	12,000	24,995	26,400	20,000	22,440
01-35-755-290	Equipment Rental	-	240	1,500	1,500	1,500
* TOTAL	Contractual Services	<u>46,609</u>	<u>59,160</u>	<u>70,400</u>	<u>58,500</u>	<u>62,340</u>
	Supplies & Materials					
01-35-755-328	St & Row Maintenance Other	11,808	18,850	19,800	19,800	20,800
01-35-755-331	Operating Supplies - Rock Salt	981	4,211	19,000	19,000	20,900
01-35-755-332	J.U.L.I.E.	1,016	1,111	960	960	960
01-35-755-333	Road Signs	-	-	5,665	5,665	5,100
* TOTAL	Supplies & Materials	<u>13,805</u>	<u>24,171</u>	<u>45,425</u>	<u>45,425</u>	<u>47,760</u>
	Equipment					
01-35-755-401	Operating Equipment	3,307	795	950	1,400	1,500
* TOTAL	Equipment Office	<u>3,307</u>	<u>795</u>	<u>950</u>	<u>1,400</u>	<u>1,500</u>
** TOTAL	Public Works-Street Maintenance	<u>63,721</u>	<u>84,126</u>	<u>116,775</u>	<u>105,325</u>	<u>111,600</u>
	Nuisance Control					
	Contractual Services					
01-35-760-258	Pest Control	-	-	-	-	-
* TOTAL	Contractual Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
** TOTAL	Health-Nuisance Control	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Health-Mosquito Abatement					
	Contractual Services					
01-35-760-259	Mosquito Abatement	30,048	33,409	30,400	30,400	31,920
* TOTAL	Contractual Services	<u>30,048</u>	<u>33,409</u>	<u>30,400</u>	<u>30,400</u>	<u>31,920</u>
** TOTAL	Health-Mosquito Abatement	<u>30,048</u>	<u>33,409</u>	<u>30,400</u>	<u>30,400</u>	<u>31,920</u>
*** TOTAL	Total Nuisance Control	<u>30,048</u>	<u>33,409</u>	<u>30,400</u>	<u>30,400</u>	<u>31,920</u>

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

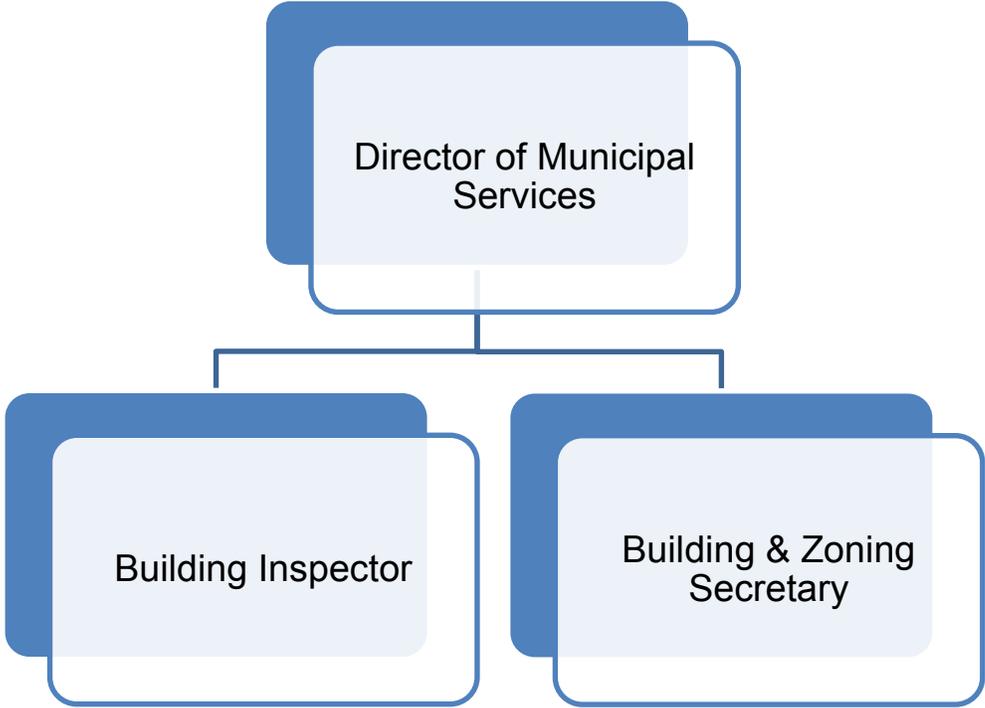
NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Public Works-Capital Improvements					
	Capital Expenditures					
01-35-765-625	Vehicles - New & Other	9,418	77,807	-	-	15,000
01-35-765-626	Equipment - Loader	-	-	-	-	-
01-35-765-641	EDP Equipment	1,361	-	1,046	1,046	866
01-35-765-642	Furniture & Office Equipment	-	-	-	-	-
01-35-765-684	Street Maintenance Contract	78,775	-	-	-	-
01-35-765-685	Street Improvements	-	-	-	-	30,000
* TOTAL	Capital Expenditures	89,553	77,807	1,046	1,046	45,866
** TOTAL	Public Works-Capital Improvements	89,553	77,807	1,046	1,046	45,866
	Public Works Contingencies					
	Contingencies					
01-35-770-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	Public Works Contingencies	-	-	-	-	-
*** TOTAL	Total - Public Works	651,964	653,967	682,216	657,921	705,991

Difference from Budget 07-08 to Proposed 08-09: 3.48%

Difference from Budget 07-08 to Estimated 07-08: -3.56%

Difference from Estimated 07-08 to Proposed 08-09: 7.31%

VILLAGE OF WILLOWBROOK
Building & Zoning
ORGANIZATION CHART 2008

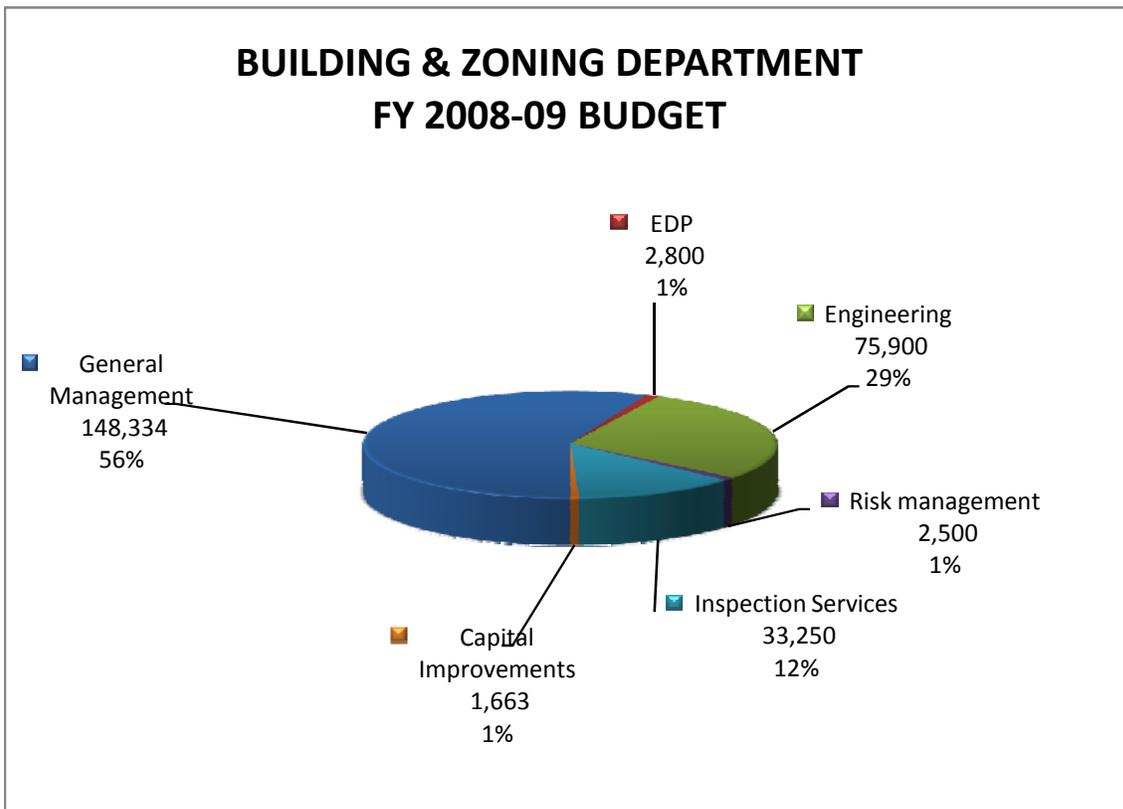


*Oversees Public Works and Building & Zoning

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

**Building & Zoning Budget
Fiscal Year 2008-2009**

<u>Program</u>	<u>Description</u>	<u>FY 2007-08 Budget</u>	<u>FY 2008-09 Budget</u>
810	General Management	170,714	148,334
815	EDP	2,800	2,800
820	Engineering	72,050	75,900
825	Risk management	2,500	2,500
830	Inspection Services	31,000	33,250
835	Capital Improvements	1,046	1,663
840	Contingencies	-	-
	Total	\$280,110	\$264,447
	Percent Difference		-5.59%



**Building & Zoning Department
FY 2008-09 Goals and Objectives**

1. Comprehensive Update of the Village Building Code:
 - Complete drafting local amendments to the International Building Code/2003 Edition.
 - Adopt new Building Code.
2. Provide continued training opportunities for Building Inspector.
3. Review and update all handout materials and forms.
4. Flood Prevention Program
 - Continue the inspection of all storm water structures and drainage ways for proper operation.
 - Consider completion of ISO BCEGS Program as part of DHS/FEMA's Community Rating System (CRS)
5. Complete the regulatory supervision of the construction of the Village Town Center Development located at the SEC of Kingery Highway & Plainfield Road.
6. Continue the Code Enforcement Program to address property maintenance, zoning, and nuisance type issue reported and observed throughout town.

**Community Development Department
FY 07-08 Goals and Accomplishments**

1. Code Enforcement Program - To enhance the built environment of the Village through the proper maintenance of buildings and facilities.
2. Completed the separation of Planning from the remainder of the Community Development Department. Planning functions were placed within the Administration Department. Community Development was then re-named "Building & Zoning."
3. Various application forms and checklists related to the building permit review process were updated and implemented
4. Village Building Inspector attended numerous training opportunities pertaining to Plan Review, Accessibility, Energy Conservation Code, and Electrical Installations.
5. Met the inspection and plan review needs of the Village Town Center Development.

VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Building & Zoning-General Management					
	Personnel Services					
01-40-810-101	Salaries - Permanent Employees	35,892	76,574	57,855	57,855	59,475
01-40-810-102	Overtime	3,971	9,625	15,600	26,000	12,480
01-40-810-104	Part Time Clerical	-	-	-	-	-
01-40-810-126	Salaries - Clerical	28,920	30,552	33,720	33,720	21,915
01-40-810-141	Employee Benefits - Medical	11,406	22,440	26,251	26,251	20,562
01-40-810-144	Employee Benefits - Unemployment	261	359	216	216	162
01-40-810-147	Employee Benefits - Medicare	1,148	1,637	1,545	1,545	1,360
01-40-810-151	I M R F	9,816	14,790	13,032	13,032	12,215
01-40-810-161	Social Security FICA	4,907	6,999	6,645	6,645	5,820
* TOTAL	Personnel Services	96,321	162,975	154,864	165,264	133,989
	Contractual Services					
01-40-810-201	Telephones	1,796	1,865	2,100	2,400	2,520
01-40-810-231	Rental - Storage	-	-	-	-	-
01-40-810-236	Radio Paging Systems	-	-	-	-	-
* TOTAL	Contractual Services	1,796	1,865	2,100	2,400	2,520
	Supplies & Materials					
01-40-810-301	Office Supplies	1,151	1,798	1,000	500	700
01-40-810-302	Printing & Publishing	1,011	2,626	1,500	1,500	1,500
01-40-810-303	Gas-Oil-Wash-Mileage	3,430	2,894	3,650	1,500	1,825
01-40-810-304	Schools Conference Travel	3,665	4,556	3,000	3,000	3,000
01-40-810-307	Fees Dues Subscriptions	1,686	1,325	1,500	1,500	1,500
01-40-810-311	Postage & Meter Rent	814	854	1,000	500	800
01-40-810-335	Camera Supplies	-	-	300	300	300
* TOTAL	Supplies & Materials	11,757	14,053	11,950	8,800	9,625
	Equipment-Office					
01-40-810-401	Operating Equipment	324	134	300	200	700
01-40-810-409	Maintenance - Vehicles	2,456	1,632	1,500	1,500	1,500
01-40-810-411	Maintenance - Radio Equip	-	-	-	-	-
* TOTAL	Equipment-Office	2,781	1,766	1,800	1,700	2,200
** TOTAL	Building & Zoning-General Management	112,655	180,658	170,714	178,164	148,334
	Building & Zoning EDP					
	Contractual Services					
01-40-815-212	EDP Software	-	500	750	750	750
01-40-815-263	EDP Equipment Maintenance	-	-	250	250	250
* TOTAL	Contractual Services	-	500	1,000	1,000	1,000
	Supplies & Materials					
01-40-815-305	EDP Personal Training	-	300	300	300	300
01-40-815-306	Consulting Services	-	1,500	1,000	1,000	1,000
* TOTAL	Supplies & Materials	-	1,800	1,300	1,300	1,300
	Equipment					
01-40-815-401	EDP Operating Equipment	564	-	500	500	500
* TOTAL	Operating Equipment	564	-	500	500	500
** TOTAL	Building & Zoning EDP	564	2,300	2,800	2,800	2,800

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Building & Zoning Engineering Contractual Services					
01-40-820-245	Fees - Engineering	10,112	10,598	10,000	22,000	15,000
01-40-820-246	Fees - Drainage Engineer	12,092	10,483	12,000	12,000	12,000
01-40-820-247	Reimb. Exp. - Engineering	590	3,153	4,950	4,950	3,960
01-40-820-254	Plan Review - Engineer	10,351	11,102	7,800	14,000	10,140
01-40-820-255	Plan Review - Structural	6,676	990	4,800	4,800	4,800
01-40-820-257	Plan Review - Planner	1,730	589	5,000	5,000	-
01-40-820-258	Plan Review - Building Code	17,882	50,326	12,500	60,000	15,000
01-40-820-259	Plan Review - Drainage Engineer	19,060	7,867	15,000	15,000	15,000
* TOTAL	Contractual Services	78,493	95,107	72,050	137,750	75,900
** TOTAL	Building & Zoning Engineering	78,493	95,107	72,050	137,750	75,900
	Buildng & Zoning Risk Management Contractual Services					
01-40-825-273	Self Insurance - Deductible	-	-	2,500	-	2,500
* TOTAL	Contractual Services	-	-	2,500	-	2,500
** TOTAL	Buildng & Zoning Risk Management	-	-	2,500	-	2,500
	Building & Zoning Inspection Services Personnel Services					
01-40-830-109	Part Time Inspector	11,955	19,515	15,000	28,000	15,000
01-40-830-115	Plumbing Inspection	6,240	6,240	5,000	13,000	6,250
01-40-830-117	Elevator Inspection	4,394	4,470	4,000	5,000	5,000
01-40-830-119	Code Enforcement Inspection	12,030	6,544	7,000	7,000	7,000
* TOTAL	Personnel Services	34,619	36,769	31,000	53,000	33,250
** TOTAL	Building & Zoning Inspection Services	34,619	36,769	31,000	53,000	33,250
	Building & Zoning Capital Improvements Capital Expenditures					
01-40-835-611	Furniture & Office Equipment	3,130	-	-	-	1,000
01-40-835-625	Vehicles - New & Other	-	-	-	-	-
01-40-835-641	EDP New Equipment	511	-	1,046	883	663
* TOTAL	Capital Expenditures	3,642	-	1,046	883	1,663
** TOTAL	Building & Zoning Capital Improvements	3,642	-	1,046	883	1,663
	Buildng & Zoning Contingencies Contingencies					
01-40-840-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	Buildng & Zoning Contingencies	-	-	-	-	-
*** TOTAL	Total- Building & Zoning	229,973	314,834	280,110	372,597	264,447

Difference from Budget 07-08 to Proposed 08-09: -5.59%

Difference from Budget 07-08 to Estimated 07-08: 33.02%

Difference from Estimated 07-08 to Proposed 08-09: -29.03%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

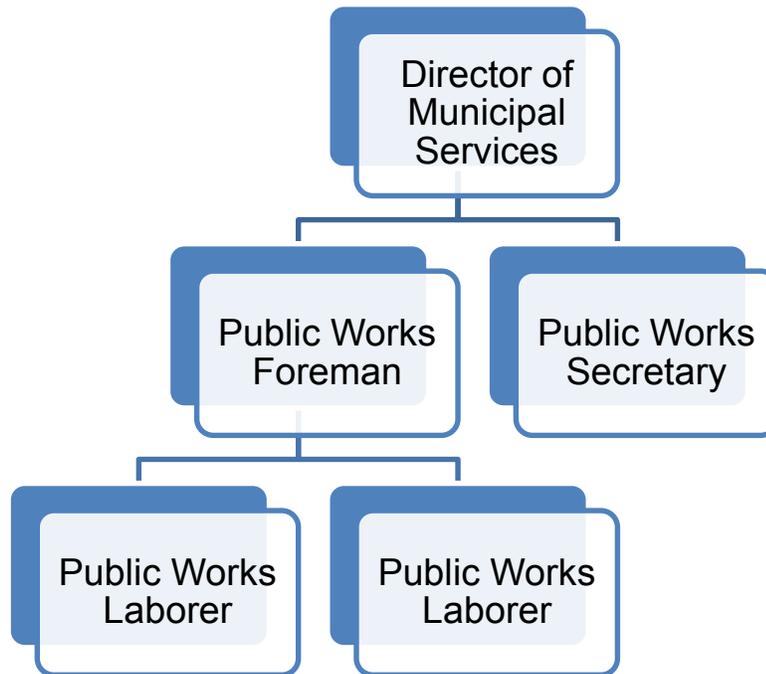
NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Plan Commission-Administration					
	Personnel Services					
01-45-845-104	Part Time - Clerical	-	-	-	-	-
01-45-845-106	Intern	-	-	-	-	-
01-45-845-118	Compensation - Plan Commission	125	-	-	175	-
01-45-845-126	Salaries - Clerical	9,640	10,293	8,430	11,777	-
01-45-845-144	Employee Benefits - Unemployment	-	-	-	-	-
01-45-845-147	Employee Benefits - Medicare	134	143	122	162	-
01-45-845-151	I M R F	1,173	1,323	1,025	1,432	-
01-45845-161	Social Security FICA	572	610	525	700	-
* TOTAL	Personnel Services	11,644	12,369	10,102	14,246	-
	Contractual Services					
01-45-846-247	Fees - Planner	766	-	2,000	-	-
* TOTAL	Contractual Totals	766	-	2,000	-	-
	Supplies & Materials					
01-45-846-301	Office Supplies	-	20	200	200	-
01-45-846-304	Schools Conferences Travel	774	2,032	2,500	2,500	-
01-45-846-307	Fees Dues Subscriptions	1,019	974	700	700	-
* TOTAL	Supplies & Materials	1,793	3,026	3,400	3,400	-
** TOTAL	Plan Commission-Administration	14,203	15,395	15,502	17,646	-
	Plan Commission-Hearing Administration					
	Contractual Services					
01-45-847-229	Rent - Meeting Room	168	-	100	-	-
01-45-847-243	Fees - Traffic Consultant	1,201	1,070	4,000	1,000	-
01-45-847-245	Fees - Engineering	25,721	37,645	15,000	15,000	-
01-45-847-247	Fees-Planner-Hearing	6,610	18,867	8,000	-	-
01-45-847-248	Fees - Court Report	2,903	1,599	2,000	2,000	-
* TOTAL	Contractual Services	36,604	59,180	29,100	18,000	-
	Supplies & Materials					
01-45-847-302	Printing & Publishing	6,162	3,812	4,000	4,000	-
01-45-847-311	Postage & Meter Rent	258	76	400	1,200	-
* TOTAL	Supplies & Materials	6,420	3,887	4,400	5,200	-
** TOTAL	Plan Commission-Hearing Administration	43,024	63,067	33,500	23,200	-
	Plan Commission-Planning					
	Contractual Services Planning					
01-45-848-243	Fees - Traffic Consultant	897	-	1,000	816	-
01-45-848-245	Fees - Engineering	7,333	1,620	500	670	-
01-45-848-247	Fees - Planner	2,512	46,387	3,000	-	-
* TOTAL	Contractual Services	10,742	48,007	4,500	1,486	-
** TOTAL	Plan Commission-Planning	10,742	48,007	4,500	1,486	-
	Plan Commission Contingencies					
	Contingencies					
01-45-849-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	Plan Commission Contingencies	-	-	-	-	-
*** TOTAL	Total - Plan Commission	67,969	126,469	53,502	42,332	-

Difference from Budget 07-08 to Proposed 08-09: -100.00%

Difference from Budget 07-08 to Estimated 07-08: -20.88%

Difference from Estimated 07-08 to Proposed 08-09: -100.00%

Village of Willowbrook
Water Department
ORGANIZATION CHART 2008

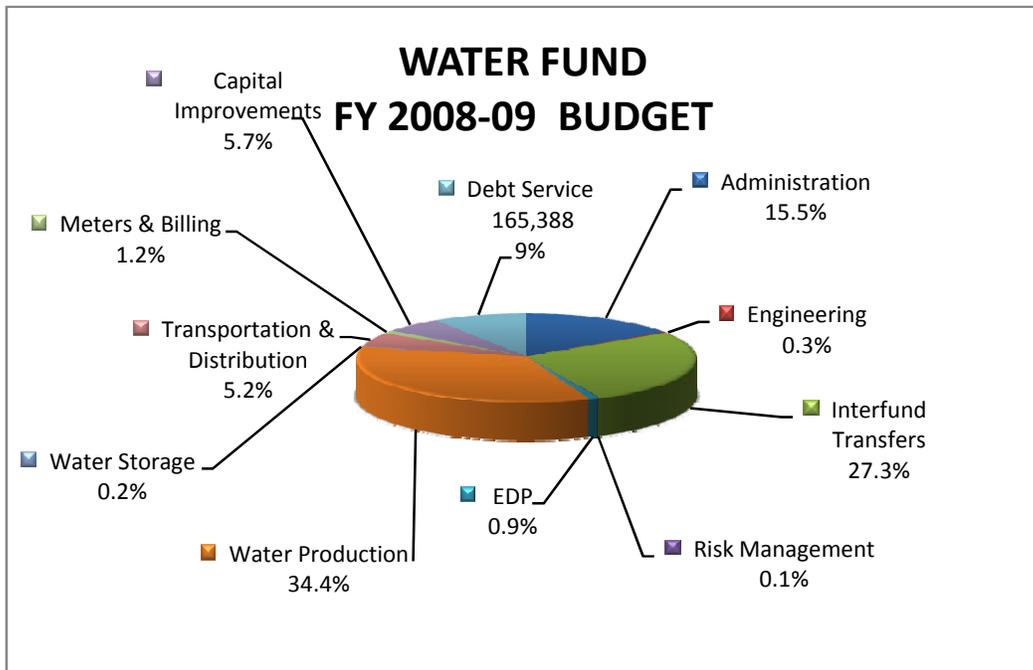


*Oversees Public Works and Building & Zoning

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

**Village of Willowbrook
Water Fund**

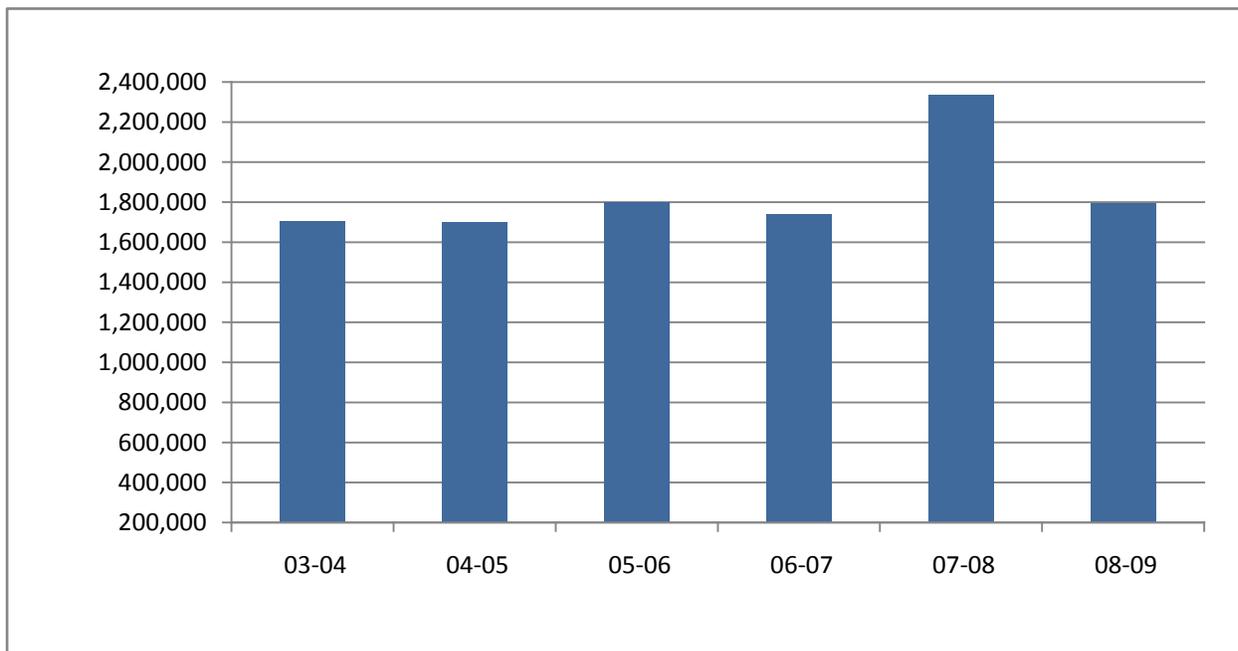
<u>Program</u>	<u>Description</u>	<u>FY 2007-08 Budget</u>	<u>FY 2008-09 Budget</u>
401	Administration	203,377	278,110
405	Engineering	7,500	5,250
410	Interfund Transfers	1,203,805	490,000
415	Risk Management	2,500	2,500
417	EDP	17,000	16,000
420	Water Production	548,303	617,958
425	Water Storage	3,000	3,500
430	Transportation & Distribution	95,625	94,055
435	Meters & Billing	21,750	20,760
440	Capital Improvements	50,569	102,290
449	Contingencies-Debt Service	167,763	165,388
Total	Water Fund	2,321,192	\$1,795,811
	Percent Difference		-22.63%



WATER FUND

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

WATER FUND EXPENDITURE HISTORY



The chart above illustrates the consistency of expenditures in the Village's Water Fund. Generally any increases of magnitude relate to capital improvements of the system. In Fiscal Year 2007-08 the large increase 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 majority of system improvements have been funded through amounts on hand. Significant improvements such as the painting of the water towers were funded through the issuance of bonds.

**Water Fund
FY 08-09 Goals and Objectives**

1. Replace ten (10) obsolete Traverse City fire hydrants with new East Jordan models.
2. Complete design of new public works facility building to be located upon standpipe property. Bid construction project, and begin construction.
3. Complete the sandblasting and repainting of all fire hydrants within town (approximately 660 hydrants).
4. Revise annual Consumer Confidence Report, distribute to all water users, and post on Village Web page.

FY 07-08 Goals and Accomplishments

1. Completed the replacement of eight (8) outdated Traverse City fire hydrants with new East Jordan models.
2. All three (3) water storage structures were washed and disinfected to remove accumulated dirt and mildew accumulations.
3. Three (3) Data Collection Units (DCUs), as part of the Village's remote water reading system, were upgraded as required.
4. The Executive Drive water main replacement project was completed within the Executive Park Subdivision.
5. Repairs of the Village's water distribution system (main breaks) were completed as needed using third party contractors.
6. The 2007 Consumer Confidence Report (CCR) was updated and distributed to all water users, in accordance with USEPA requirements.

**Village of Willowbrook
Water Fund**

	Actual 05-06	Actual 06-07	Budget 07-08	Estimated 07-08	Proposed 08-09
Revenues	1,914,979	1,839,155	2,378,980	2,423,330	1,847,650
Expenditures	1,799,823	1,739,364	2,321,192	2,337,778	1,795,811
Surplus (Deficit)	\$115,156	\$99,790	\$57,789	\$85,552	\$51,840

Water Fund

	Actual 05-06	Actual 06-07	Budget 07-08	Estimated 07-08	Proposed 08-09
Revenues	1,914,979	1,839,155	2,378,980	2,423,330	1,847,650
Operating Expense	1,790,573	1,721,962	2,270,623	2,297,078	1,693,521
Operating Surplus	\$124,406	\$117,192	\$108,358	\$126,252	\$154,130
Capital Budget	9,250	17,402	50,569	40,700	102,290
Net Surplus	\$115,156	\$99,790	\$57,789	\$85,552	\$51,840

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Water Fund					
	REVENUES					
	Operating Revenue					
	Charges & Fees					
02-310-712	Water Sales	1,811,228	1,660,504	1,766,130	1,766,130	1,800,000
02-310-714	Water Meter Sales	9,981	8,234	6,000	13,000	7,800
02-310-716	Water Meter Read Sales	5,452	5,063	4,000	5,000	5,000
02-310-717	Other Revenue	8,571	1,588	572,250	575,200	2,000
02-310-719	Transfer From Capital Project Fund	-	-	-	-	-
02-310-720	Transfer From Water Cap Fund	-	133,182	-	-	-
* TOTAL	Charges & Fees	1,835,231	1,808,571	2,348,380	2,359,330	1,814,800
** TOTAL	Operating Revenue	1,835,231	1,808,571	2,348,380	2,359,330	1,814,800
	Non-Operating Revenue					
02-320-108	Interest Income	12,561	17,330	12,600	34,000	20,250
02-320-109	Changes In Market Value		166	-	-	-
02-320-112	Contributed Revenues	51,187	-	-	-	-
* TOTAL	Other Income	63,748	17,496	12,600	34,000	20,250
	Charges & Fees					
02-320-713	Water Connection Fees	16,000	13,088	18,000	30,000	12,600
* TOTAL	Charges & Fees	16,000	13,088	18,000	30,000	12,600
** TOTAL	Non-Operating Revenue	79,748	30,584	30,600	64,000	32,850
*** TOTAL	Water Fund Revenues	1,914,979	1,839,155	2,378,980	2,423,330	1,847,650

Difference from Budget 07-08 to Proposed 08-09: -22.33%

Difference from Budget 07-08 to Estimated 07-08: 1.86%

Difference from Estimated 07-08 to Proposed 08-09: -23.76%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Water Fund E X P E N S E S					
	Personal Services					
02-50-401-101	Salaries - Permanent Employees	95,154	101,882	119,920	119,920	132,986
02-50-401-102	Overtime	28,402	26,724	31,000	28,000	27,900
02-50-401-103	Part Time - Labor	8,178	8,560	5,000	5,000	8,500
02-50-401-126	Salaries - Clerical	25,222	28,509	22,785	22,785	24,129
02-50-401-141	Employee Benefits - Medical	-	-	-	-	17,784
02-50-401-144	Employee Benefits - Unemployment	-	-	-	-	270
02-50-401-147	Employee Benefits - Medicare	-	-	-	-	2,625
02-50-401-151	I M R F	-	-	-	-	26,700
02-50-401-161	Social Security FICA	-	-	-	-	11,225
* TOTAL	Personal Services	156,955	165,674	178,705	175,705	252,119
	Contractual Services					
02-50-401-201	Phone - Telephones	5,924	8,786	6,672	9,800	9,341
02-50-401-239	Fees - Village Attorney	-	1,155	1,500	1,500	1,500
* TOTAL	Contractual Services	5,924	9,941	8,172	11,300	10,841
	Supplies & Materials					
02-50-401-301	Office Supplies	400	653	850	850	850
02-50-401-302	Printing & Publishing	2,467	2,000	2,500	2,500	2,500
02-50-401-303	Gas-Oil-Wash-Mileage	1,722	6,250	4,500	3,500	3,600
02-50-401-304	Schools Conference Travel	781	373	2,500	2,500	2,500
02-50-401-306	Reimburse Personal Expenses	83	33	150	150	150
02-50-401-307	Fees Dues Subscriptions	877	1,077	1,000	1,000	1,000
02-50-401-311	Postage & Meter Rent	4,512	4,578	4,500	3,000	4,050
* TOTAL	Supplies & Materials	10,841	14,964	16,000	13,500	14,650
	Equipment-Office					
02-50-401-405	Furniture & Office Equipment	-	762	500	500	500
* TOTAL	Equipment Office	-	762	500	500	500
** TOTAL	Water Fund-Administration	173,720	191,340	203,377	201,005	278,110
	Water Fund-Engineering					
	Contractual Services					
02-50-405-245	Fees - Engineering	19,615	4,328	7,500	5,000	5,250
* TOTAL	Contractual Services	19,615	4,328	7,500	5,000	5,250
** TOTAL	Water Fund-Engineering	19,615	4,328	7,500	5,000	5,250
	Water Fund-Interfund Transfers					
	Other Expenditures					
02-50-410-501	Reimburse General Corporate Fund	397,871	428,760	468,355	468,355	407,000
02-50-410-505	Transfer To Capital Project Fund	-	-	-	-	-
02-50-410-506	Transfer to Water Capital Improvement Fund	78,294	73,462	735,450	735,450	83,000
* TOTAL	Other Expenditures	476,165	502,222	1,203,805	1,203,805	490,000
** TOTAL	Water Fund-Interfund Transfers	476,165	502,222	1,203,805	1,203,805	490,000
	Water Fund-Risk Management					
	Contractual Services					
02-50-415-273	Self Insurance - Deductible	-	-	2,500	-	2,500
* TOTAL	Contractual Services	-	-	2,500	-	2,500
** TOTAL	Water Fund-Risk Management	-	-	2,500	-	2,500
	Water Fund EDP					
	Contractual Services					
02-50-417-212	EDP Software	6,000	8,000	10,000	9,000	9,000
02-50-417-263	EDP Equipment Maintenance	2,704	3,000	3,000	3,000	3,000
* TOTAL	Contractual Services	8,704	11,000	13,000	12,000	12,000

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Supplies & Materials					
02-50-417-305	EDP Personal Training	808	2,803	1,500	1,500	1,500
* TOTAL	Supplies & Materials	808	2,803	1,500	1,500	1,500
	Equipment					
02-50-417-401	EDP Operating Equipment	2,526	-	2,500	2,500	2,500
* TOTAL	Operating Equipment	2,526	-	2,500	2,500	2,500
** TOTAL	Water Fund EDP	12,038	13,803	17,000	16,000	16,000
	Water Fund-Water Production					
	Contractual Services					
02-50-420-206	Energy - Electric Pump	13,951	15,905	12,200	8,000	8,540
02-50-420-294	Landscape - Well 1&3	-	-	-	-	-
02-50-420-297	Landscaping-Standpipe	1,033	1,938	1,950	1,950	1,560
* TOTAL	Contractual Services	14,984	17,843	14,150	9,950	10,100
	Supplies & Materials					
02-50-420-361	Chemicals	2,714	1,360	2,430	2,430	2,430
02-50-420-362	Sampling Analysis	2,315	2,842	2,975	2,500	2,678
* TOTAL	Supplies & Materials	5,029	4,202	5,405	4,930	5,108
	Equipment-Office					
02-50-420-488	Maintenance - Pumps & Well 3	423	-	500	500	500
02-50-420-491	Pump Inspection Repair Maintain Standpipe	1,305	381	500	500	500
* TOTAL	Equipment-Office	1,728	381	1,000	1,000	1,000
	Other Expenditures					
02-50-420-575	Purchase Of Water	677,158	619,625	527,748	570,000	601,750
* TOTAL	Other Expenditures	677,158	619,625	527,748	570,000	601,750
** TOTAL	Water Fund-Water Production	698,899	642,050	548,303	585,880	617,958
	Water Fund-Water Storage					
	Equipment-Office					
02-50-425-471	Material & Supplies - L.H.V.	-	-	-	-	-
02-50-425-472	Mat&Sup - Willowbrook Executive Plaza	-	628	-	-	-
02-50-425-473	W H R&M - L.H.V.	1,435	-	500	500	500
02-50-425-474	W H R&M - Willowbrook Executive Plaza	648	628	500	500	500
02-50-425-475	Materials, Supplies, Standpipe, Pumphouse	1,271	1,277	1,000	1,000	1,000
02-50-425-485	Repair, Maintenance-Standpipe, Pumphouse	632	1,168	1,000	2,000	1,500
* TOTAL	Equipment-Office	3,986	3,699	3,000	4,000	3,500
** TOTAL	Water Fund-Water Storage	3,986	3,699	3,000	4,000	3,500
	Water Fund-Transportation & Distribution					
	Contractual Services					
02-50-430-276	Leak Surveys	2,002	1,893	4,250	4,000	4,250
02-50-430-277	Water Distribution Repair-Maintenance	89,604	71,439	75,000	75,000	75,000
02-50-430-299	Landscape - Other	5,382	4,177	6,000	6,000	4,800
* TOTAL	Contractual Services	96,988	77,508	85,250	85,000	84,050
	Capital Equipment					
02-50-430-401	Operating Equipment	2,315	1,348	1,850	1,500	1,480
02-50-430-425	J. U. L. I. E. Maintenance & Supply	-	-	500	500	500
02-50-430-435	Equipment Rental	-	63	525	525	525
02-50-430-476	Material & Supplies - Distribution System	17,357	784	7,500	2,500	7,500
* TOTAL	Equipment-Office	19,672	2,195	10,375	5,025	10,005
** TOTAL	Water Fund-Transportation & Distribution	116,660	79,703	95,625	90,025	94,055

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Water Fund-Meters & Billing					
	Contractual Services					
02-50-435-278	Meters Flow Testing	4,776	-	1,000	1,000	1,000
* TOTAL	Contractual Services	4,776	-	1,000	1,000	1,000
	Equipment-Office					
02-50-435-461	New - Metering Equipment	15,502	14,536	15,750	19,100	15,750
02-50-435-462	Meter Replacement	6,913	3,958	2,000	2,000	2,000
02-50-435-463	Maintenance - Meter Equipment	640	730	3,000	1,500	2,010
* TOTAL	Equipment-Office	23,054	19,224	20,750	22,600	19,760
** TOTAL	Water Fund-Meters & Billing	27,830	19,224	21,750	23,600	20,760
	Water Fund-Capital Improvements					
	Capital Expenditures					
02-50-440-626	Vehicles - New & Other	-	-	-	-	15,000
02-50-440-643	Painting - Tank Washing/Hydrants	-	-	3,000	3,000	40,000
02-50-440-692	Pressure Adjusting Station-PUMP REP	-	-	-	-	-
02-50-440-694	Distribution System Replacement	9,250	17,402	46,000	36,000	46,000
02-50-440-695	EDP	-	-	1,569	1,700	1,290
02-50-440-696	Water Main Extension	-	-	-	-	-
* TOTAL	Capital Expenditures	9,250	17,402	50,569	40,700	102,290
** TOTAL	Water Fund-Capital Improvements	9,250	17,402	50,569	40,700	102,290
	Water Fund Contingencies					
	Contingencies					
02-50-449-101	Depreciation Expense	220,692	231,214	-	-	-
02-50-449-102	Interest Expense	38,795	32,205	27,763	27,763	20,388
02-50-449-103	Bond Issuance Costs	2,172	2,172	-	-	-
02-50-449-104	Bond Principal Expense	-	-	140,000	140,000	145,000
02-50-449-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	261,659	265,592	167,763	167,763	165,388
** TOTAL	Water Fund Contingencies	261,659	265,592	167,763	167,763	165,388
*** TOTAL	Total Water Fund	1,799,823	1,739,364	2,321,192	2,337,778	1,795,811

Difference from Budget 07-08 to Proposed 08-09: -22.63%

Difference from Budget 07-08 to Estimated 07-08: 0.71%

Difference from Estimated 07-08 to Proposed 08-09: -23.18%

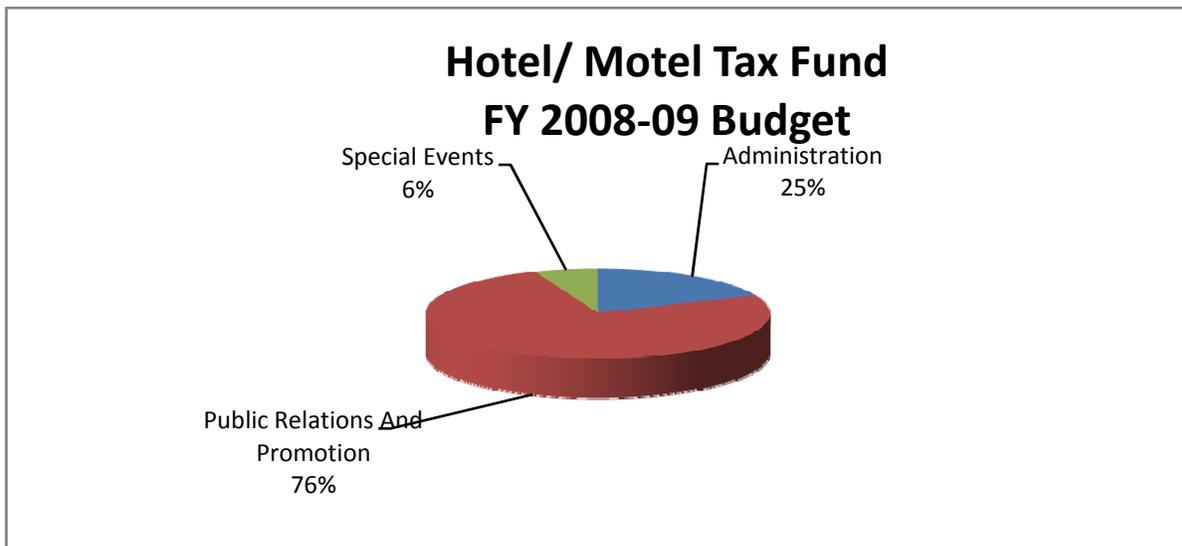
02-410-501
FOR SERVICES FISCAL YEAR 2008-09

ACCOUNT #	DESCRIPTION	TOTAL	%	PROPOSED	
VILLAGE BOARD & CLERK					
415-116 & 122	01-05-410 (101-161)	SALARIES - BOARD & CLERK	25,600	10	2,560
ADMINISTRATION					
420-126	01-10-455-101-161	SALARIES & BENEFITS ADMIN	326,717	25	81,679
420-201	01-10-455-201	TELEPHONE	15,900	10	1,590
420-231	01-10-455-231	RENT	22,270	10	2,227
415-261	01-10-455-266	CODIFICATION OF ORDINANCES	12,630	10	1,263
420-301	01-10-455-301	OFFICE SUPPLIES	10,100	10	1,010
420-302	01-10-455-302	PRINTING & PUBLISHING	2,100	10	210
420-303	01-10-455-303	GAS, OIL, WASH, MILEAGE	1,850	10	185
420-304	01-10-455-304	SCHOOLS, CONVENTIONS, MEETINGS	8,100	10	810
420-307	01-10-455-307	FEES, DUES, SUBSCRIPTIONS	13,000	10	1,300
420-311	01-10-455-311	POSTAGE & METER RENTAL	3,500	10	350
420-315	01-10-455-315	COPY SERVICE & MAINTENANCE	2,700	10	270
420-355	01-10-455-355	COMMISSARY PROVISION	700	10	70
420-411	01-10-455-409-411	EQUIPMENT REPAIR & MAINTENANCE	1,860	20	372
405-228	01-10-466-228	BUILDING MAINTENANCE SERVICE	40,000	10	4,000
405-235	01-10-466-235	NICOR	5,500	10	550
405-351,385	01-10-466-351	BUILDING MAINTENANCE SUPPLIES	8,655	10	866
425-239	01-10-470-239	VILLAGE ATTORNEY	85,800	15	12,870
435-365	01-10-475-365	PUBLIC RELATIONS	4,900	10	490
435-366	01-10-475-366	NEWSLETTER	10,650	10	1,065
440-272-277	01-10-480-272	GENERAL INSURANCE, BONDS	191,550	40	76,620
445-602	01-10-485-602	BLDG IMPROVEMENTS	14,100	10	1,410
445-625	01-10-485-625	ADMIN VEHICLES	25,000	10	2,500
405-293	01-10-566-293	LANDSCAPE - VILLAGE HALL	5,000	10	500
FINANCE					
	01-25-610 101-161	SALARIES & BENEFITS- FINANCE	249,714	25	62,429
410-212	01-10-460-212	EDP SOFTWARE- ACCT/PAYROLL/CR	23,700	25	5,925
	01-25-615-306	IT CONSULTING FEES	13,700	25	3,425
430-251	01-25-620-251-252	POST AUDIT	25,525	20	5,105
POLICE					
451-101	01-30-630-101	REGULAR SALARIES	2,282,251	4	91,290
451-141,144, 147	01-30-630 141-161	EMPLOYEE BENEFITS	754,986	4	30,199
PUBLIC WORKS					
501-303	01-35-710-303	GAS, OIL, WASH, MILEAGE	8,400	50	4,200
501-345	01-35-710-345	UNIFORMS	3,000	50	1,500
510-412	01-35-725-412-414	MAINTENANCE - GAS PUMPS-GARAGE	5,000	50	2,500
520-409	01-35-735-409	VEHICLE MAINTENANCE	14,440	50	7,220
520-411	01-35-735-411	MAINTENANCE-EQUIPMENT	2,000	50	1,000
		TOTAL			407,000
					461,486

In prior years water fund benefits (health ins, payroll taxes) were charged to municipal services. In 2008-09 charged directly to the water fund for a total of \$54,486.

**Village of Willowbrook
Hotel Motel Tax Fund**

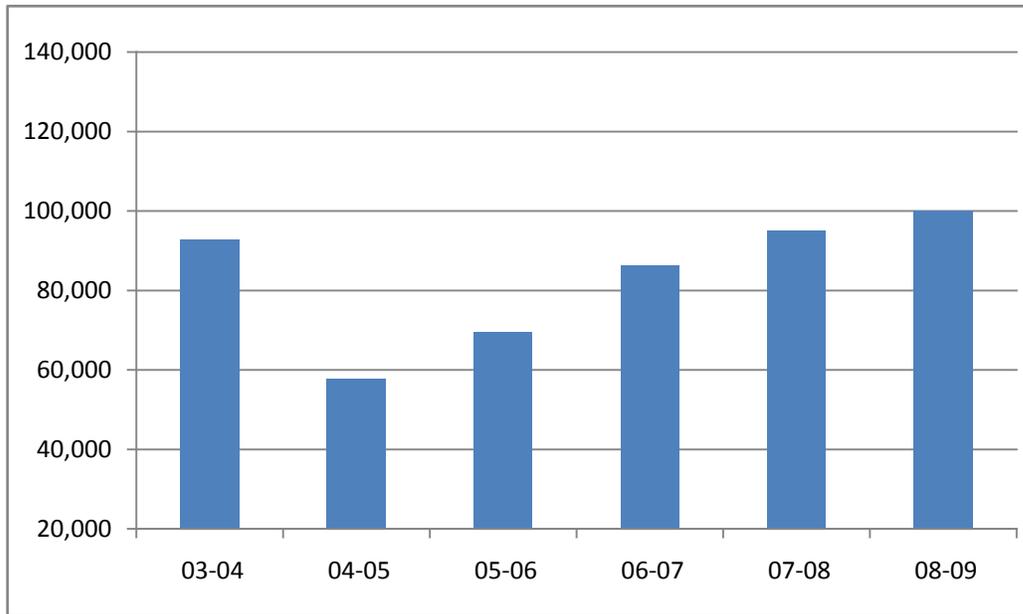
Program	Description	FY 2007-08 <u>Budget</u>	FY 2008-09 <u>Budget</u>
401	Administration	17,900	18,500
435	Public Relations And Promotion	71,100	75,500
436	Special Events	6,000	6,000
449	Contingencies	<u>\$0</u>	<u>\$0</u>
Total		\$95,000	\$100,000
Percent Difference			5.26%



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 2007-08 the advertising budget was increased 5%. If Hotel/Motel tax receipts do not come in an expected the advertising budget will be adjusted accordingly.

**Hotel Motel Tax Fund
Fiscal Year 2008/09 Goals and Objectives**

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

Fiscal Year 2007/08 Goals and Accomplishments

1. Continue advertising campaign including brochures, trade shows, the Internet and promotional advertisements. There were several advertising campaigns completed throughout the year.
2. Host "Wine and Dine Intelligently" program for businesses in the Village serving alcohol. There were a total of 11 attendees at the Serving Alcohol, Responsible Server Program.
3. Continued development of Willowbrook hotel/motel web site. Improvements to the website continue with the input of the local hotels and the DuPage Convention and Visitors Bureau.
4. Continue advertising program that will be administered through the DuPage Convention and Visitors Bureau. The Bureau did an excellent job for the Village's hotels.
5. Provide support and funding for the chamber of commerce through participation in events and programs. The Village provided funding for the Chamber's Home for the Holidays and other events. A contribution was also given to the Chamber for upgrading of banner signs for the Business Expo.

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

	Actual 05-06	Actual 06-07	Budget 07-08	Estimated 07-08	Proposed 08-09
Beg. Fund Bal	(\$1,928)	\$12,574	\$15,277	\$19,309	\$17,209
Revenues	\$83,886	\$92,925	\$89,700	\$92,900	\$92,900
Expenditures	\$69,384	\$86,190	\$95,000	\$95,000	\$100,000
Surplus (Deficit)	\$14,502	\$6,735	(\$5,300)	(\$2,100)	(\$7,100)
Ending Fund Bal	\$12,574	\$19,309	\$9,977	\$17,209	\$10,109

Hotel/Motel Tax Fund

	Actual 05-06	Actual 06-07	Budget 07-08	Estimated 07-08	Proposed 08-09
Beg. Fund Bal	(\$1,928)	\$12,574	\$15,277	\$19,309	\$17,209
Revenues	\$83,886	\$92,925	\$89,700	\$92,900	\$92,900
Operating Expense	\$69,384	\$86,190	\$95,000	\$95,000	\$100,000
Operating Surplus	\$14,502	\$6,735	(\$5,300)	(\$2,100)	(\$7,100)
Capital Budget	\$0	\$0	\$0	\$0	\$0
Net Surplus (Deficit)	\$14,502	\$6,735	(\$5,300)	(\$2,100)	(\$7,100)
Ending Fund Bal	\$12,574	\$19,309	\$9,977	\$17,209	\$10,109

VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Hotel/Motel Tax Fund					
	REVENUES					
	Operating Revenue					
	Other Taxes					
03-310-205	Hotel/Motel Tax	83,481	92,017	89,000	92,000	92,000
* TOTAL	Other Taxes	83,481	92,017	89,000	92,000	92,000
	Charges And Fees					
03-310-725	Registration Fees	-	-	-	-	-
* TOTAL	Charges And Fees	-	-	-	-	-
	Other Revenue					
03-310-913	Other Receipts	50	-	-	-	-
03-310-922	Federal/State Grants	-	-	-	-	-
* TOTAL	Other Revenue	50	-	-	-	-
** TOTAL	Operating Revenue	83,531	92,017	89,000	92,000	92,000
	Non-Operating Revenue					
	Other Income					
03-320-108	Interest Income	355	908	700	900	900
03-320-109	Changes In Market Value	-	-	-	-	-
* TOTAL	Other Income	355	908	700	900	900
03-320-999	Equity Transfer From General Fund	-	-	-	-	-
* TOTAL	Transfers	-	-	-	-	-
** TOTAL	Non-Operating Revenue	355	908	700	900	900
*** TOTAL	Hotel/Motel/Tax Fund	83,886	92,925	89,700	92,900	92,900

Difference from Budget 07-08 to Proposed 08-09: 3.57%

Difference from Budget 07-08 to Estimated 07-08: 3.57%

Difference from Estimated 07-08 to Proposed 08-09: 0.00%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Hotel/Motel Tax Fund E X P E N S E S					
	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	-	60	-	-	-
03-53-401-306	Reimburse Personal Expenses	-	-	-	-	-
03-53-401-307	Fees-Dues-Subscriptions	18,000	17,760	17,800	17,800	18,400
03-53-401-311	Postage	44	4	100	100	100
* TOTAL	Commodities	18,044	17,824	17,900	17,900	18,500
	Equipment					
03-53-401-401	Operating Equipment	-	-	-	-	-
* TOTAL	Equipment	-	-	-	-	-
** TOTAL	Administration	18,044	17,824	17,900	17,900	18,500
	Public Relations And Promotion					
	Commodities					
03-53-435-302	Printing	-	-	-	-	-
03-53-435-316	Landscape Beautification	-	2,310	3,200	3,200	3,200
03-53-435-317	Advertising	43,644	57,580	64,900	64,900	69,300
03-53-435-318	Community Slogan	-	-	-	-	-
03-53-435-319	Chamber Directory	3,000	3,000	3,000	3,000	3,000
* TOTAL	Commodities	46,644	62,890	71,100	71,100	75,500
** TOTAL	Public Relations And Promotion	46,644	62,890	71,100	71,100	75,500
	Special Events					
	Commodities					
03-53-436-378	Wine & Dine Intelligently	1,388	1,288	2,000	2,000	2,000
03-53-436-379	Special Promotional Events	3,308	4,188	4,000	4,000	4,000
03-53-436-380	Familiarization Tours	-	-	-	-	-
* TOTAL	Commodities	4,696	5,475	6,000	6,000	6,000
** TOTAL	Special Events	4,696	5,475	6,000	6,000	6,000
	Contingencies					
	Hotel/Motel Contingencies					
03-53-449-799	Contingencies	-	-	-	-	-
* TOTAL	Hotel/Motel Contingencies	-	-	-	-	-
** TOTAL	Contingencies	-	-	-	-	-
**** TOTAL	Hotel/Motel Tax Fund	69,384	86,190	95,000	95,000	100,000

Difference from Budget 07-08 to Proposed 08-09:

5.26%

Difference from Budget 07-08 to Estimated 07-08:

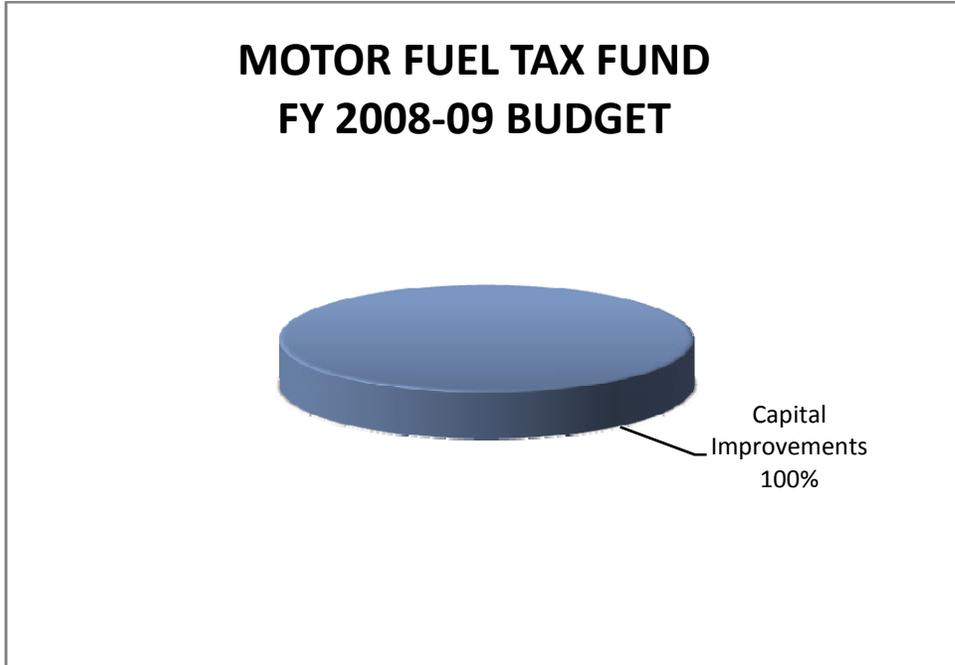
0.00%

Difference from Estimated 07-08 to Proposed 08-09:

5.26%

**Village of Willowbrook
Motor Fuel Tax Fund**

<u>Program</u>	<u>Description</u>	<u>FY 2007-08 Budget</u>	<u>FY 2008-09 Budget</u>
401	Pavement Markings	\$0	\$0
405	Road Signs	\$0	\$0
410	Snow Removal	\$0	\$0
415	Street Lighting	\$0	\$0
420	Traffic Signals	\$0	\$0
425	Street Maintenance	\$0	\$0
430	Capital Improvements	290,000	385,000
439	Contingencies	<u>\$0</u>	<u>\$0</u>
Total	Motor Fuel Tax Fund	\$290,000	\$385,000
	Percent Difference		32.76%

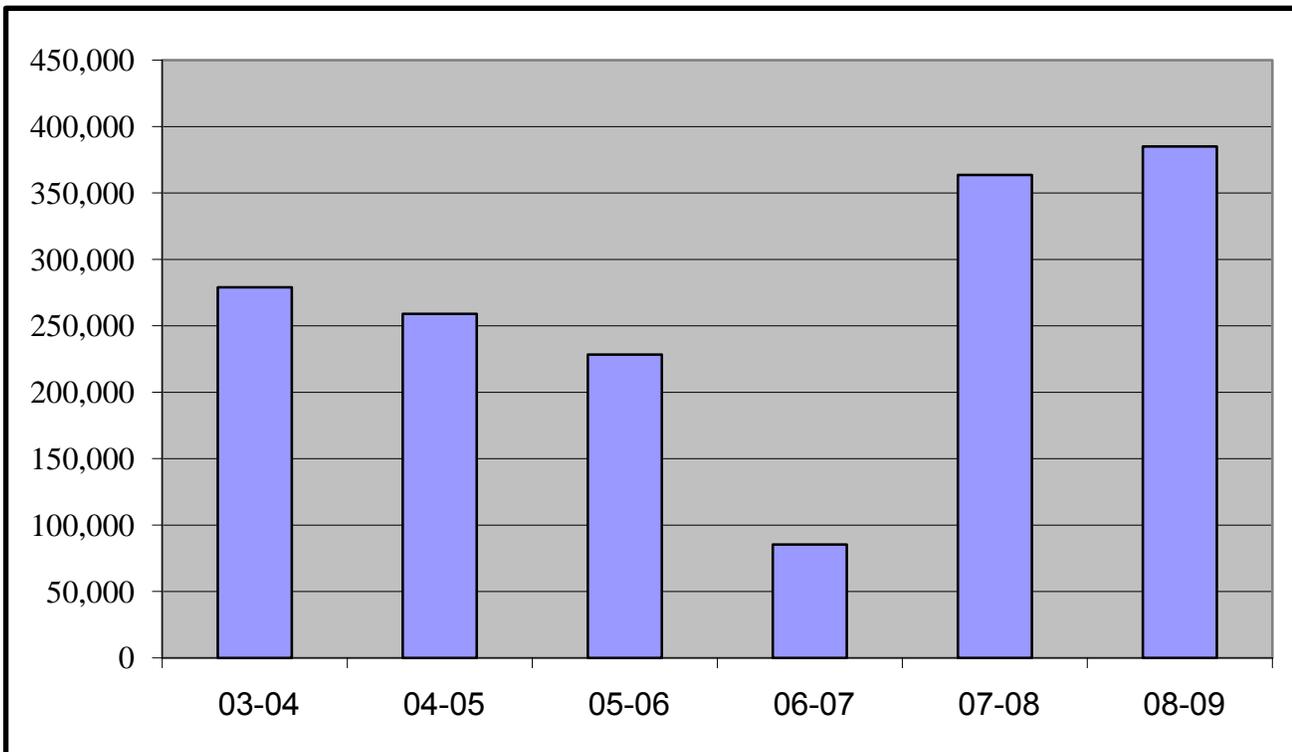


MOTOR FUEL TAX FUND

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

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

MOTOR FUEL TAX FUND EXPENDITURE HISTORY



**Motor Fuel Tax Fund
FY 2008-09 Goals and Objectives**

1. The Village 2008 Road Maintenance Program will include the replacement of all streets located within the Farmingdale Subdivision.

FY 2007-08 Goals and Accomplishments

1. As part of the DuPage County Clarendon Hills Bike Path Project, the Village entered into a governmental agreement to overlay Clarendon Hills Road from 67th Street to 63rd Street, which was completed.
2. The 2007 Village Road Maintenance Program was completed which included crackfilling, patching, and re-striping the majority of streets within the Village.

**Village of Willowbrook
Motor Fuel Tax Fund**

	Actual 05-06	Actual 06-07	Budget 07-08	Estimated 08-09	Proposed 07-08
Beg. Fund Bal	\$6,826	\$39,350	\$45,729	\$220,805	\$125,686
Revenues	\$260,879	\$266,782	\$256,656	\$268,456	\$263,150
Expenditures	\$228,356	\$85,326	\$290,000	\$363,576	\$385,000
Surplus (Deficit)	\$32,524	\$181,456	-\$33,344	-\$95,120	-\$121,850
Ending Fund Bal	\$39,350	\$220,805	\$12,385	\$125,686	\$3,836

Motor Fuel Tax Fund

	Actual 05-06	Actual 06-07	Budget 07-08	Estimated 08-09	Proposed 07-08
Beg. Fund Bal	\$6,826	\$39,350	\$45,729	\$220,805	\$125,686
Revenues	\$260,879	\$266,782	\$256,656	\$268,456	\$263,150
Operating Expense	\$60,185	\$58,577	\$0	\$0	\$0
Operating Surplus	\$200,694	\$208,205	\$256,656	\$268,456	\$263,150
Capital Budget	\$168,171	\$26,749	\$290,000	\$363,576	\$385,000
Net Surplus (Deficit)	\$32,524	\$181,456	-\$33,344	-\$95,120	-\$121,850
Ending Fund Bal	\$39,350	\$220,805	\$12,385	\$125,686	\$3,836

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Motor Fuel Tax Fund					
	REVENUES					
	Operating Revenue					
	Other Taxes					
04-310-216	MFT Receipts	258,529	260,181	256,456	256,456	259,150
04-310-217	High Growth Cities Program Receipts	1,180	-	-	-	-
* TOTAL	Other Taxes	259,709	260,181	256,456	256,456	259,150
** TOTAL	Operating Revenue	<u>259,709</u>	<u>260,181</u>	<u>256,456</u>	<u>256,456</u>	<u>259,150</u>
	Non-Operating Revenue					
04-320-108	Interest Income	1,170	6,601	200	12,000	4,000
* TOTAL	Other Income	1,170	6,601	200	12,000	4,000
** TOTAL	Non-Operating Revenue	<u>1,170</u>	<u>6,601</u>	<u>200</u>	<u>12,000</u>	<u>4,000</u>
*** TOTAL	Motor Fuel Tax Fund Revenues	<u>260,879</u>	<u>266,782</u>	<u>256,656</u>	<u>268,456</u>	<u>263,150</u>

Difference from Budget 07-08 to Proposed 08-09: 2.53%

Difference from Budget 07-08 to Estimated 07-08: 4.60%

Difference from Estimated 07-08 to Proposed 08-09: -1.98%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Motor Fuel Tax Fund E X P E N S E S					
	Motor Fuel Tax-Pavement Marking Contractual Services					
04-56-401-285	Pavement Marking	3,141	-	-	-	-
04-56-401-286	Pavement Marking	-	-	-	-	-
* TOTAL	Contractual Services	3,141	-	-	-	-
	Supplies & Materials					
04-56-401-325	Pavement Mark Paint	-	-	-	-	-
* TOTAL	Supplies & Materials	-	-	-	-	-
** TOTAL	Motor Fuel Tax-Pavement Marking	3,141	-	-	-	-
	Motor Fuel Tax-Road Signs Supplies & Materials					
04-56-405-321	Traffic Signs	4,679	5,176	-	-	-
04-56-405-323	Traffic Sign Nuts & Bolts	-	188	-	-	-
* TOTAL	Supplies & Materials	4,679	5,364	-	-	-
** TOTAL	Motor Fuel Tax-Road Signs	4,679	5,364	-	-	-
	Motor Fuel Tax-Snow Removal Contractual Services					
04-56-410-288	Snow Remove Contract	16,580	16,500	-	-	-
* TOTAL	Contractual Services	16,580	16,500	-	-	-
	Supplies & Materials					
04-56-410-371	Rock Salt	17,965	17,500	-	-	-
* TOTAL	Supplies & Materials	17,965	17,500	-	-	-
** TOTAL	Motor Fuel Tax-Snow Removal	34,545	34,000	-	-	-
	Motor Fuel Tax-Street Lighting Contractual Services					
04-56-415-207	Energy - Street Lights	7,943	9,342	-	-	-
04-56-415-223	Maintenance - Street Lights	7,928	8,057	-	-	-
* TOTAL	Contractual Services	15,871	17,399	-	-	-
** TOTAL	Motor Fuel Tax-Street Lighting	15,871	17,399	-	-	-
	Motor Fuel Tax-Traffic Signals Contractual Services					
04-56-420-221	Maintenance - Traffic Signals	875	1,168	-	-	-
* TOTAL	Contractual Services	875	1,168	-	-	-
** TOTAL	Motor Fuel Tax-Traffic Signals	875	1,168	-	-	-
	Motor Fuel Tax-Street Maintenance Supplies & Materials					
04-56-425-323	Aggregate Materials	1,074	646	-	-	-
04-56-425-325	Bitum Patch Material	-	-	-	-	-
* TOTAL	Supplies & Materials	1,074	646	-	-	-
** TOTAL	Motor Fuel Tax-Street Maintenance	1,074	646	-	-	-

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

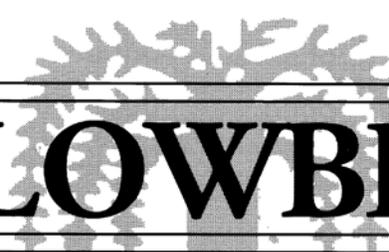
NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Motor Fuel Tax Capital Improvements					
	Capital Improvements					
04-56-430-684	Street Maintenance Contract	168,171	26,749	290,000	363,576	385,000
* TOTAL	Capital Expenditures	168,171	26,749	290,000	363,576	385,000
** TOTAL	Motor Fuel Tax Capital Improvements	168,171	26,749	290,000	363,576	385,000
	Motor Fuel Tax Contingencies					
	Contingencies					
04-56-439-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	Motor Fuel Tax Contingencies	-	-	-	-	-
**** TOTAL	Motor Fuel Tax Fund	228,356	85,326	290,000	363,576	385,000

Difference from Budget 07-08 to Proposed 08-09: 32.76%

Difference from Budget 07-08 to Estimated 07-08: 25.37%

Difference from Estimated 07-08 to Proposed 08-09: 5.89%

The Village of

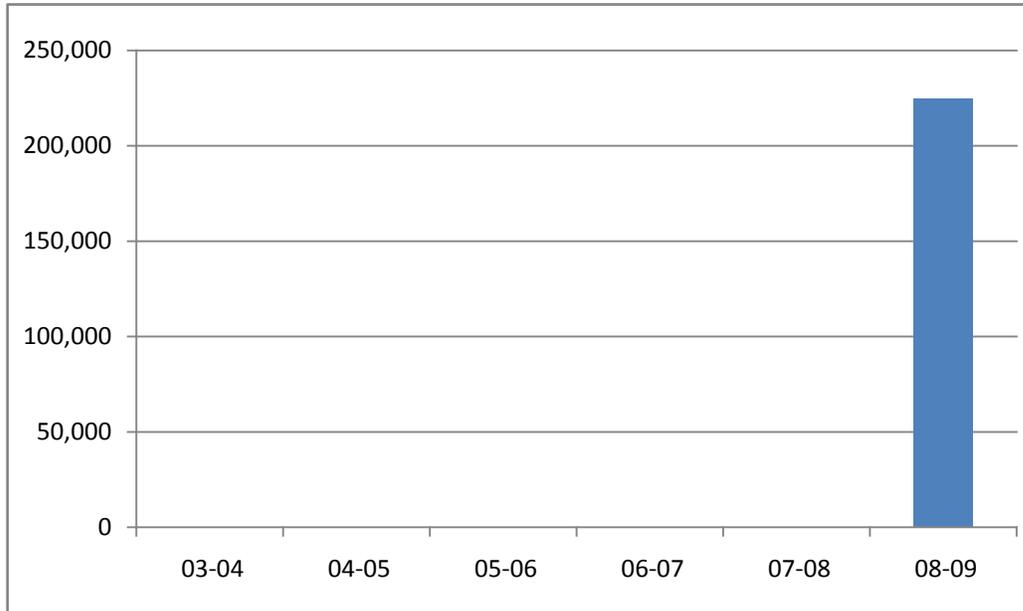


WILLOWBROOK

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, 2008 - APRIL 30, 2009

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	SSA Bond & Interest Fund					
	R E V E N U E S					
	Operating Revenues					
06-310-101	Property Tax Receipts	-	-	-	-	-
06-310-102	Bond Proceeds	-	-	-	224,584	-
* TOTAL	Operating Revenues	-	-	-	224,584	-
	Non-Operating Revenue					
06-320-108	Interest Income	-	-	-	2,600	5,900
* TOTAL	Non-Operating Revenue	-	-	-	2,600	5,900
*** TOTAL	SSA Bond & Interest Fund	-	-	-	227,184	5,900

Difference from Budget 07-08 to Proposed 08-09: 100.00%

Difference from Budget 07-08 to Estimated 07-08: 100.00%

Difference from Estimated 07-08 to Proposed 08-09: -97.40%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	SSA Bond & Interest Fund EXPENDITURES					
06-60-550-401	Bond Pricipal Expense	-	-	-	-	-
06-60-550-402	Bond Interest Expense	-	-	-	-	224,584
** TOTAL	SSA Bond & Interest Fund	-	-	-	-	224,584
	SSA Bond & Interest Fund Contingencies					
06-60-555-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
**** TOTAL	SSA Bond & Interest Fund	-	-	-	-	224,584

Difference from Budget 07-08 to Proposed 08-09: 100.00%

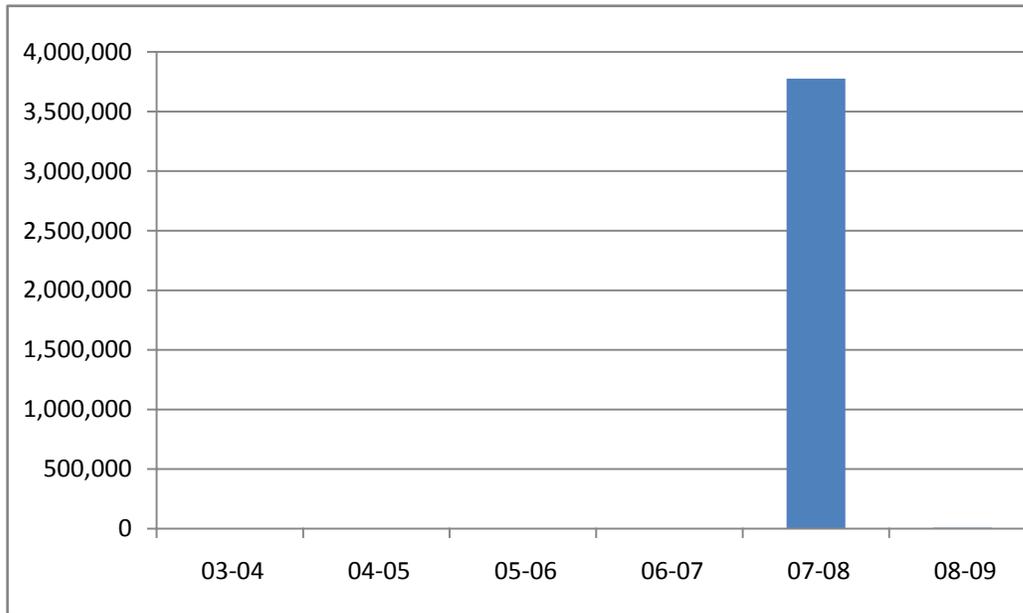
Difference from Budget 07-08 to Estimated 07-08: 0.00%

Difference from Estimated 07-08 to Proposed 08-09: 100.00%

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. The small of \$7,880 will be allocated for remaining public improvement costs.

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	SSA One Project Fund					
	REVENUES					
	Operating Revenues					
08-310-101	Bond Proceeds	-	-	-	3,781,830	-
* TOTAL	Operating Revenues	-	-	-	3,781,830	-
	Non-Operating Revenue					
08-320-108	Interest Income	-	-	-	2,000	450
* TOTAL	Non-Operating Revenue	-	-	-	2,000	450
*** TOTAL	SSA One Project Fund	-	-	-	3,783,830	450

Difference from Budget 07-08 to Proposed 08-09: 100.00%

Difference from Budget 07-08 to Estimated 07-08: 100.00%

Difference from Estimated 07-08 to Proposed 08-09: -99.99%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	SSA One Project Fund EXPENDITURES					
08-63-401-903	Issuance Costs	-	-	-	55,400	-
08-63-445-601	Project Expense	-	-	-	3,721,000	7,880
** TOTAL	SSA Bond & Interest Fund	-	-	-	3,776,400	7,880
	SSA One Project Fund Contingencies					
08-63-555-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
**** TOTAL	SSA One Project Fund	-	-	-	3,776,400	7,880

Difference from Budget 07-08 to Proposed 08-09: 100.00%

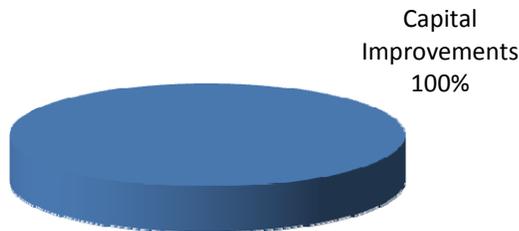
Difference from Budget 07-08 to Estimated 07-08: 100.00%

Difference from Estimated 07-08 to Proposed 08-09: -99.79%

**Village of Willowbrook
Water Capital Improvements Fund**

Program	Description	FY 2007-08 <u>Budget</u>	FY 2008-09 <u>Budget</u>
405	Contractual Services	\$75,000	\$62,500
410	Interfund Transfers	\$0	\$544,701
440	Capital Improvements	\$0	\$62,700
550	Debt Service	<u>\$0</u>	<u>\$0</u>
Total		\$75,000	\$669,901
		Percent Difference	793.20%

**WATER CAPITAL IMPROVEMENTS FUND
FY 2008-09 BUDGET**



Water Capital Improvements Fund

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

Water Capital Improvements Fund FY 08-09 Goals and Objectives

1. Complete a study to identify long sections of transmission water mains for possible candidates for valve insertion program.
2. Complete the installation of insertion valves in areas previously identified to further segment sections of water main for shut-down.
3. Complete a water main extension project in conjunction with the extension of 75th Street.

Water Capital Improvements Fund FY 07-08 Goals and Accomplishments

1. Funds were used to hire an architectural consultant to design and generate construction documents for a new public works facility upon the water standpipe property.

**Village of Willowbrook
Water Capital Improvements Fund**

	Actual 05-06	Actual 06-07	Budget 07-08	Estimated 07-08	Proposed 08-09
Beg. Fund Bal	\$0	\$78,554	\$29,472	\$145,642	\$821,588
Revenues	\$78,554	\$200,270	\$740,450	\$754,250	\$134,700
Expenditures	\$0	\$133,182	\$75,000	\$78,304	\$669,901
Surplus (Deficit)	\$78,554	\$67,088	\$665,450	\$675,946	(\$535,201)
Ending Fund Bal	\$78,554	\$145,642	\$694,922	\$821,588	\$286,387

Water Capital Improvements Fund

	Actual 05-06	Actual 06-07	Budget 07-08	Estimated 07-08	Proposed 08-09
Beg. Fund Bal	\$0	\$78,554	\$29,472	\$145,642	\$821,588
Revenues	\$78,554	\$200,270	\$740,450	\$754,250	\$134,700
Operating Expense	\$0	\$0	\$0	\$0	\$0
Operating Surplus	\$78,554	\$200,270	\$740,450	\$754,250	\$134,700
Capital Budget	\$0	\$133,182	\$75,000	\$78,304	\$669,901
Net Surplus	\$78,554	\$67,088	\$665,450	\$675,946	(\$535,201)
Ending Fund Bal	\$78,554	\$145,642	\$694,922	\$821,588	\$286,387

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Water Capital Improvements Fund					
	REVENUES					
	Operating Revenues					
09-310-605	Transfer From Water Fund	78,294	73,462	163,200	163,200	83,000
09-310-606	DWC Rebate	-	-	572,250	572,250	-
09-310-920	Developer Contributions	-	122,084	-	-	42,700
* TOTAL	Operating Revenues	78,294	195,546	735,450	735,450	125,700
	Non-Operating Revenue					
09-320-108	Interest Income	260	4,724	5,000	18,800	9,000
09-320-109	Changes In Market Value	-	-	-	-	-
* TOTAL	Non-Operating Revenue	260	4,724	5,000	18,800	9,000
*** TOTAL	Water Capital Improvements Fund	78,554	200,270	740,450	754,250	134,700

Difference from Budget 07-08 to Proposed 08-09: -81.81%

Difference from Budget 07-08 to Estimated 07-08: 1.86%

Difference from Estimated 07-08 to Proposed 08-09: -82.14%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009**

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Water Capital Improvements Fund EXPENDITURES					
	Water Capital Improv Fund-Contractual Services					
	Contractual Services					
09-65-405-245	Fees - Village Attorney	-	-	-	-	-
09-65-405-246	Fees - Engineering	-	-	-	-	-
09-65-405-247	Architectural Fees	-	-	75,000	17,155	62,500
* TOTAL	Contractual Services	-	-	75,000	17,155	62,500
** TOTAL	Water Capital Improv Fund-Contractual Services	-	-	75,000	17,155	62,500
	Water Capital Improv Fund-Interfund Transfers					
	Other Expenditures					
09-65-410-501	Transfer To Water Fund	-	133,182	-	-	-
09-65-410-502	Transfer To CIP Fund - Debt Service	-	-	-	-	544,701
* TOTAL	Other Expenditures	-	133,182	-	-	544,701
** TOTAL	Water Capital Improv Fund-Interfund Transfers	-	133,182	-	-	544,701
	Water Capital Improvements Fund					
	Capital Expenditures					
09-65-440-600	Water System Improvements	-	-	-	-	-
09-65-440-601	Water Main Extensions	-	133,182	-	61,149	42,700
09-65-440-603	Valve Insertion Program	-	-	-	-	20,000
09-65-440-605	F/A Capitalized	-	(133,182)	-	-	-
* TOTAL	Capital Expenditures	-	-	-	61,149	62,700
** TOTAL	Water Capital Improvements Fund	-	133,182	75,000	78,304	669,901

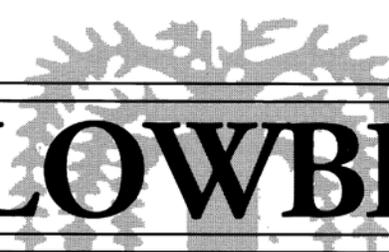
Difference from Budget 07-08 to Proposed 08-09: 793.20%

Difference from Budget 07-08 to Estimated 07-08: 4.41%

Difference from Estimated 07-08 to Proposed 08-09: 755.51%

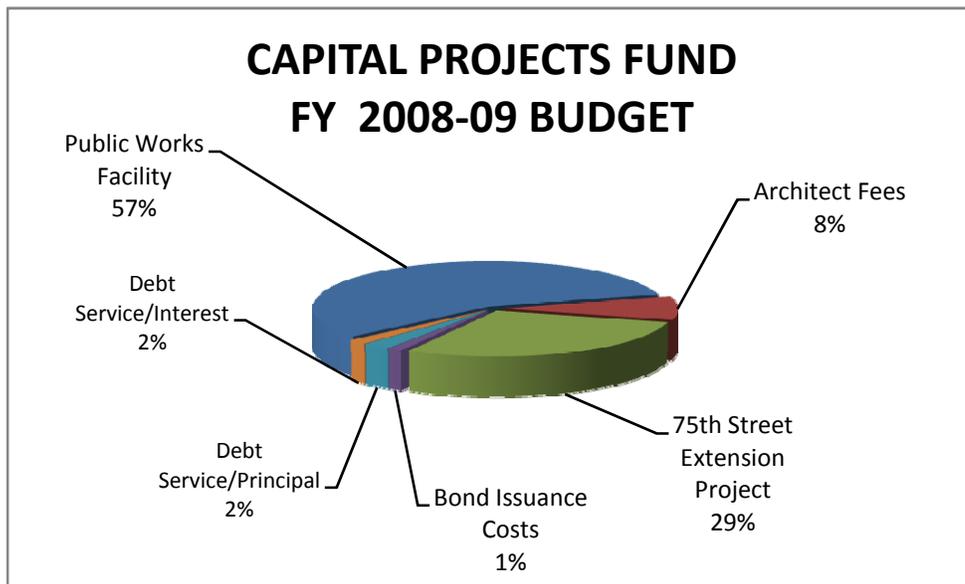
The Village of

WILLOWBROOK



**Village of Willowbrook
Capital Projects Fund**

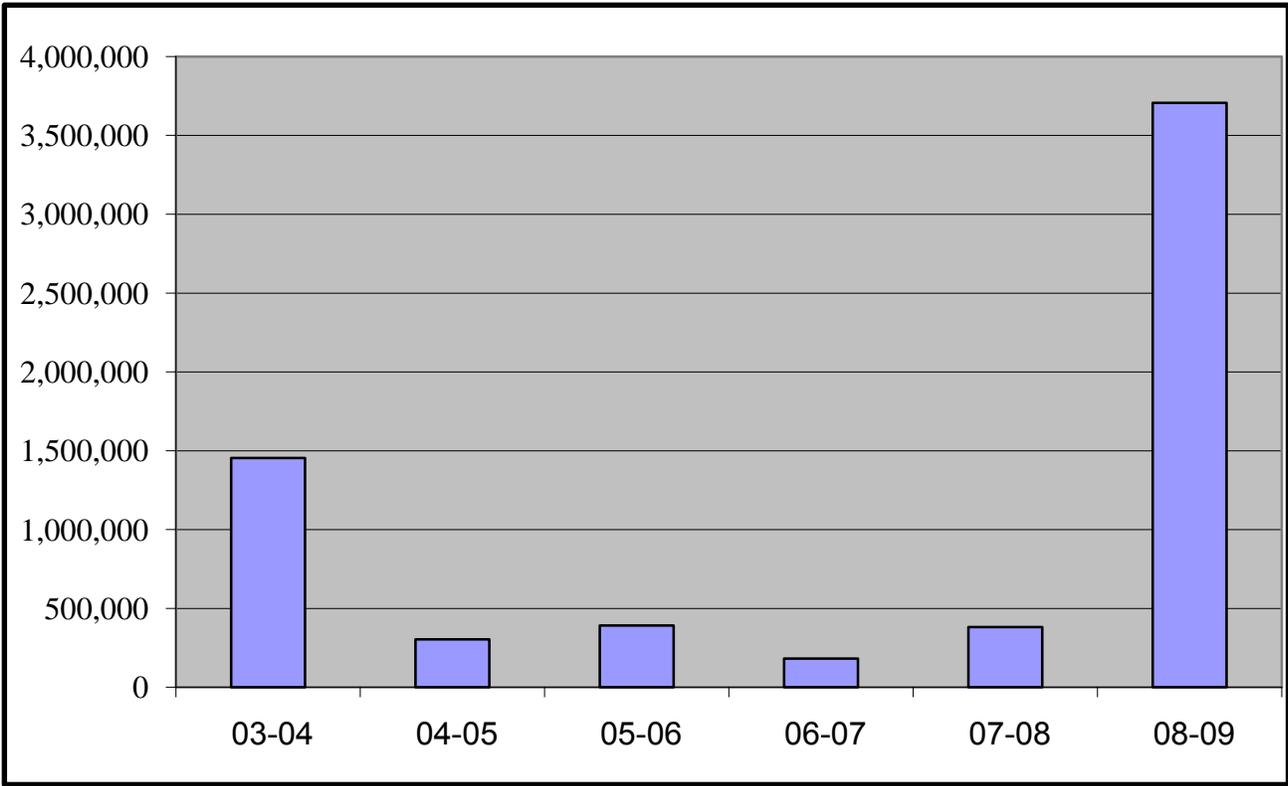
Program	Description	FY 2007-08 <u>Budget</u>	FY 2008-09 <u>Budget</u>
540	Public Works Facility	-	2,100,000
540	Architect Fees	75,000	312,500
545	75th Street Extension Project	-	1,084,170
545	Bond Issuance Costs	-	50,000
550	Debt Service/Principal	141,000	95,000
550	Debt Service/Interest	<u>5,361</u>	<u>64,646</u>
Total		\$221,361	3,706,316
Percent Difference			1574.33%



CAPITAL PROJECTS FUND

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

CAPITAL PROJECTS FUND EXPENDITURE HISTORY



The chart above denotes the amount of funds spent out of the Capital Projects Fund. Amounts allocated in FY 2006-07 and 2007-08 are for debt service payments for the land purchased on Willowbrook Centre Parkway. Projects slated for FY 2008-09 is the new public works facility, completion of the 75th Street Extension and architectural fees for the evaluation of a new or remodeled Village Hall/Police Station/Recreation Facility.

Fiscal Year 2008-2009 Highlights

- Construct a new Public Works Facility
- Complete the extension of 75th Street
- Complete an architectural plan for a new Village Hall/Police Station/Recreation Facility

Fiscal Year 2007-08 Goals and Accomplishments

- Make timely debt service payments for the 3.5-acre land parcel on Willowbrook Centre parkway. – The final debt service payment was made in accordance with the debt service schedule.
- Complete an architectural plan for new public services/ water facility – The majority of the plan has been completed and construction on the new facility will begin in spring 2008.

**Village of Willowbrook
Capital Projects Fund**

	Actual 05-06	Actual 06-07	Budget 07-08	Estimated 07-08	Proposed 08-09
Beg. Fund Bal	\$180,143	\$181,269	\$230,144	\$233,253	\$61,337
Revenues	392,817	233,972	83,000	210,000	3,645,279
Expenditures	391,692	181,988	221,361	381,916	3,706,316
Surplus (Deficit)	\$1,126	\$51,984	(\$138,361)	(\$171,916)	(\$61,037)
Ending Fund Bal	<u>\$181,269</u>	<u>\$233,253</u>	<u>\$91,783</u>	<u>\$61,337</u>	<u>\$300</u>

Capital Projects Fund

	Actual 05-06	Actual 06-07	Budget 07-08	Estimated 07-08	Proposed 08-09
Beg. Fund Bal	\$180,143	\$181,269	\$230,144	\$233,253	\$61,337
Revenues	392,817	233,972	83,000	210,000	3,645,279
Operating Expense	\$0	\$0	\$0	\$0	\$0
Operating Surplus	\$392,817	\$233,972	\$83,000	\$210,000	\$3,645,279
Capital Budget	391,692	181,988	221,361	381,916	3,706,316
Net Surplus	\$1,126	\$51,984	(\$138,361)	(\$171,916)	(\$61,037)
Ending Fund Bal	<u>\$181,269</u>	<u>\$233,253</u>	<u>\$91,783</u>	<u>\$61,337</u>	<u>\$300</u>

VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Capital Projects Fund					
	REVENUES					
	Operating Revenues					
10-310-604	Transfer From Water Cap Fund-DS	-	-	-	-	544,701
10-310-605	Transfer From Water Fund	-	-	-	-	-
10-310-606	Transfer From General Fund	75,500	120,000	75,000	200,000	250,000
10-310-607	Transfer From General Fund - DS	-	-	-	-	114,945
10-310-610	Grants	-	-	-	-	-
10-310-611	Grants - 75Th Street	59,803	100,493	-	-	594,600
10-310-612	Reim - Other	233,446	-	-	-	-
10-310-920	Developer Contributions	6,780	-	-	-	89,570
* TOTAL	Operating Revenues	375,529	220,493	75,000	200,000	1,593,816
	Non-Operating Revenue					
10-320-108	Interest Income	5,364	8,179	8,000	10,000	1,463
10-320-109	Changes In Market Value	-	-	-	-	-
10-320-110	Debt Certificates - Land Purchase	-	-	-	-	-
10-320-111	Bond Proceeds	-	-	-	-	2,050,000
10-310-912	Annexation Fees	-	-	-	-	-
10-320-920	Little League Contributions	-	5,300	-	-	-
10-320-921	Residents Contributions	11,924	-	-	-	-
* TOTAL	Non-Operating Revenue	17,288	13,479	8,000	10,000	2,051,463
*** TOTAL	Capital Projects Fund Revenue	392,817	233,972	83,000	210,000	3,645,279

Difference from Budget 07-08 to Proposed 08-09: 4291.90%

Difference from Budget 07-08 to Estimated 07-08: 153.01%

Difference from Estimated 07-08 to Proposed 08-09: 1635.85%

VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2008 - APRIL 30, 2009

NEW ACCOUNT NUMBER	DESCRIPTION	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 07-08 ESTIMATED ACTUAL	FY 08-09 PROPOSED BUDGET
	Capital Projects Fund					
	EXPENSES					
	Expenditures					
10-68-430-401	Transfer To General Fund	-	5,300	-	-	-
10-68-430-402	Transfer To Water Fund	-	-	-	-	-
10-68-430-501	Drainage Improvements	-	-	-	-	-
10-68-430-510	Water Main Extensions	-	-	-	-	-
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	185,413	-	-	-	-
10-68-540-415	Public Works Facility	-	-	-	-	2,100,000
10-68-540-420	Adams Street Sidewalks	-	-	-	-	-
10-68-540-422	Borse Community Park Improvements	-	-	-	-	-
10-68-540-423	Traffic Signal-Plainfield & Garfield Road	-	-	-	-	-
10-68-540-408	Architect Fees	-	-	75,000	17,155	312,500
10-68-545-409	Land Acquisition	-	-	-	-	-
10-68-545-410	Lane Court Bridge Project	-	-	-	-	-
10-68-545-411	75Th Street Extension	59,803	31,221	-	218,400	1,084,170
10-68-545-412	Ridgemoor Park Drainage Imp.	-	-	-	-	-
10-68-545-413	Midway Drive/Quincy Target	-	-	-	-	-
10-68-545-414	Bond Issuance Costs	-	-	-	-	50,000
10-68-550-401	Debt Service/Principal	131,000	135,000	141,000	141,000	95,000
10-68-550-402	Debt Service/Interest	15,475	10,466	5,361	5,361	64,646
10-68-550-403	Reimbursement Developer Contributions	-	-	-	-	-
*** TOTAL	Capital Projects Fund	391,692	181,988	221,361	381,916	3,706,316

VILLAGE OF WILLOWBROOK CAPITAL IMPROVEMENTS BUDGET

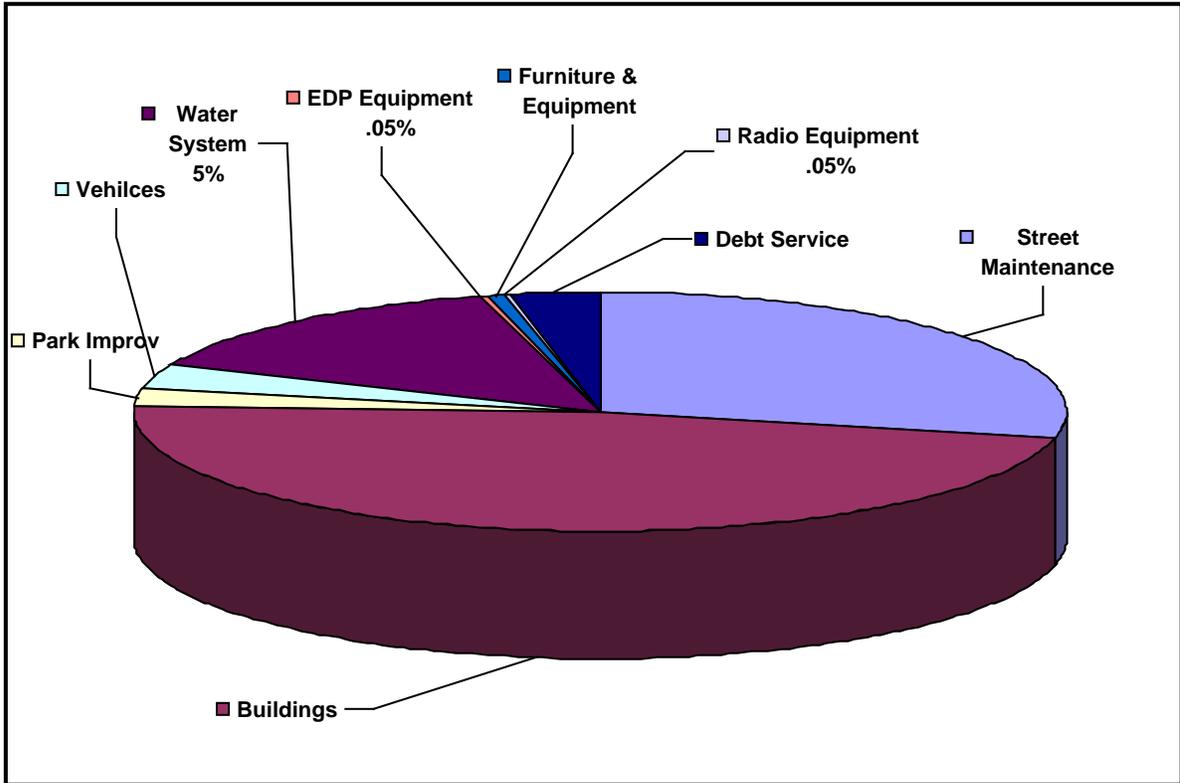
THE PROCESS

Annually, the Village prepares a five-year long-range plan that encompasses both the operating and capital needs of all Village Departments. In conjunction with the Long-Range plan a Capital Improvement Replacement Plan is prepared. The items contained in this document will be funded by operating revenues from the general fund, motor fuel tax fund, and the water fund. Categories include such items as building improvements, furniture & office equipment, vehicles and EDP equipment. See pages 175-188 for a copy of the FY 2008-09 plan.

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

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

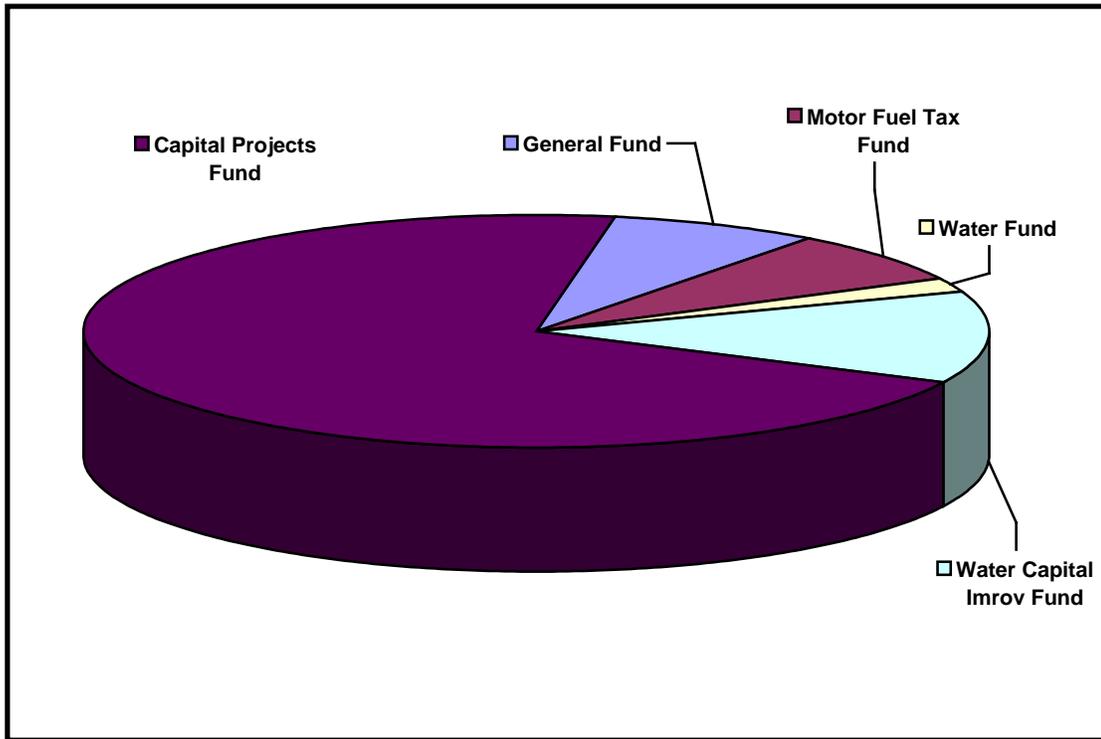
FISCAL YEAR 2008-09 CAPITAL EXPENDITURES BY TYPE
\$5,255,724



CAPITAL EXPENDITURES

<u>DESCRIPTION</u>	<u>DOLLAR AMOUNT</u>	<u>PERCENT</u>
STREETS	\$1,499,170	29%
BUILDING IMPROV & NEW	\$2,487,500	47%
PARK IMPROVEMENTS	\$110,400	2%
VEHICLES	\$179,859	3%
WATER DIST. SYSTEM	\$755,901	14%
EDP EQUIPMENT	\$23,748	1%
FURNITURE & EQUIPMENT	\$30,700	.05%
RADIO EQUIPMENT	\$8,800	.05%
DEBT SERVICE	\$159,646	3%
TOTAL	\$5,255,724	100%

**FISCAL YEAR 2008-09 FUNDING FOR CAPITAL EXPENDITURES
\$5,255,724**



<u>FUND</u>	<u>DOLLAR AMOUNT</u>	<u>PERCENT</u>
BUILDING IMPROVEMENTS	\$25,000	
PARK IMPROVEMENTS	\$110,400	
EDP EQUIPMENT	\$22,458	
FURNITURE & EQUIPMENT	\$30,700	
RADIO EQUIPMENT	\$8,800	
VEHICLES	\$164,859	
GENERAL FUND	\$392,217	7%
MOTOR FUEL TAX FUND	\$385,000	7%
EDP EQUIPMENT	\$1,290	
VEHICLES	\$15,000	
WATER DIST. SYSTEM	\$86,000	
WATER FUND	\$102,290	2%
WATER CAP IMPROV FUND	\$669,901	13%
CAPITAL PROJECTS FUND	\$3,706,316	71%
TOTAL	\$5,255,724	100%

**Village of Willowbrook
Capital Improvement Expenditures**

<u>NUMBER</u>	<u>General Corporate Fund</u>	<u>FY 05-06</u>	<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 07-08</u>	<u>FY 08-09</u>
	<u>General Corporate Fund</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>PROPOSED</u>
					<u>ACTUAL</u>	<u>BUDGET</u>
VB & Clerk-Capital Improvements						
01-05-425-641	E D P Equipment	-	-	-	-	5,000
* TOTAL	Capital Expenditures	-	-	-	-	5,000
Administration-Capital Improvement						
01-10-485-602	Building Improvements	7,996	-	18,500	16,000	25,000
01-10-485-611	Furniture & Office Equipment	750	27,818	6,300	6,300	-
01-10-485-625	Vehicles	-	-	-	-	25,000
01-10-485-641	E D P Equipment	1,381	6,002	15,510	13,900	2,920
* TOTAL	Capital Expenditures	10,127	33,820	40,310	36,200	52,920
Planning & Dev -Capital Improvements						
01-15-540-641	EDP New Equipment	-	-	-	-	1,664
* TOTAL	Capital Expenditures	-	-	-	-	1,664
Parks & Recreation Capital Improvements						
01-20-595-641	EDP Equipment	-	-	-	-	865
01-20-595-643	Pond Improvements	-	-	-	-	8,000
01-20-595-693	Court Improvements	-	-	-	-	84,000
01-20-595-694	Maintenance Equipment	-	-	-	-	9,500
01-20-595-695	Park Improvements-Neighborhood Parks	-	16,925	38,800	38,500	8,900
01-20-595-696	Community Park Development	25,500	8,296	160,725	235,830	-
* TOTAL	Capital Expenditures	25,500	25,222	199,525	274,330	111,265
Finance -Capital Improvements						
01-25-625-641	E D P Equipment	-	-	-	-	2,076
* TOTAL	Capital Expenditures	-	-	-	-	2,076
Police-Capital Improvements						
01-30-680-611	Furniture & Office Equipment	1,094	26,036	29,175	29,175	29,700
01-30-680-622	Radio Equipment	13,045	11,292	16,508	16,179	8,800
01-30-680-625	New Vehicles	30,912	121,204	107,690	107,690	124,859
01-30-680-641	EDP New Equipment	15,595	4,540	17,359	13,524	8,404
01-30-680-642	Copy Machine	-	-	25,000	18,551	-
* TOTAL	Capital Expenditures	60,646	163,073	195,732	185,119	171,763
Public Works-Capital Improvements						
01-35-765-625	Vehicles - New & Other	9,418	77,807	-	-	15,000
01-35-765-641	EDP Equipment	1,361	-	1,046	1,046	866
01-35-765-684	Street Maintenance Contract	78,775	-	-	-	-
01-35-765-685	Street Improvements	-	-	-	-	30,000
* TOTAL	Capital Expenditures	89,553	77,807	1,046	1,046	45,866
Bldg & Zoning - Capital Improvements						
01-40-835-611	Furniture & Office Equipment	3,130	-	-	-	1,000
01-40-835-641	EDP New Equipment	511	-	1,046	883	663
* TOTAL	Capital Expenditures	3,642	-	1,046	883	1,663

**Village of Willowbrook
Capital Improvement Expenditures**

<u>NUMBER</u>	<u>General Corporate Fund</u>	<u>FY 05-06</u>	<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 07-08</u>	<u>FY 08-09</u>
**TOTAL	General Corporate Fund	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED
		189,467	299,921	437,659	497,578	392,217
<hr/>						
Water Fund						
Water Fund-Capital Improvements						
02-50-440-626	Vehicles - New & Other	-	-	-	-	15,000
02-50-440-643	Painting - Tank Washing/Hydrants	-	-	3,000	3,000	40,000
02-50-440-694	Distribution System Replacement	9,250	17,402	46,000	36,000	46,000
02-50-440-695	EDP	-	-	1,569	1,700	1,290
* TOTAL	Water Fund	<u>9,250</u>	<u>17,402</u>	<u>50,569</u>	<u>40,700</u>	<u>102,290</u>
<hr/>						
** TOTAL	Hotel/Motel Tax Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<hr/>						
Motor Fuel Tax Fund						
04-56-430-684	Street Maintenance Contract	168,171	26,749	290,000	363,576	385,000
** TOTAL	Motor Fuel Tax Fund	<u>168,171</u>	<u>26,749</u>	<u>290,000</u>	<u>363,576</u>	<u>385,000</u>
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Water Capital Improvements Fund						
09-65-405-247	Architectural Fees	-	-	75,000	17,155	62,500
09-65-410-501	Transfer To Water Fund	-	133,182	-	-	-
09-65-410-502	Transfer To CIP Fund - Debt Service	-	-	-	-	544,701
09-65-440-601	Water Main Extensions	-	133,182	-	61,149	42,700
09-65-440-603	Valve Insertion Program	-	-	-	-	20,000
09-65-440-605	F/A Capitalized	-	(133,182)	-	-	-
* TOTAL	Water Capital Improvements Fund	<u>-</u>	<u>133,182</u>	<u>75,000</u>	<u>78,304</u>	<u>669,901</u>
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Capital Projects Fund						
10-68-430-401	Transfer To General Fund	-	5,300	-	-	-
10-68-540-414	59th Street Sidewalks	185,413	-	-	-	-
10-68-540-415	Public Works Facility	-	-	-	-	2,100,000
10-68-540-408	Architect Fees	-	-	75,000	17,155	312,500
10-68-545-411	75Th Street Extension	59,803	31,221	-	218,400	1,084,170
10-68-545-414	Bond Issuance Costs	-	-	-	-	50,000
10-68-550-401	Debt Service/Principal	131,000	135,000	141,000	141,000	95,000
10-68-550-402	Debt Service/Interest	15,475	10,466	5,361	5,361	64,646
10-550-403	Reimbursement Developer Contributions	35,503	-	-	-	-
* TOTAL	Capital Projects Fund	<u>427,194</u>	<u>181,988</u>	<u>221,361</u>	<u>381,916</u>	<u>3,706,316</u>
<hr/>						
TOTAL		<u>794,083</u>	<u>659,242</u>	<u>1,074,589</u>	<u>1,362,074</u>	<u>5,255,724</u>

CAPITAL IMPROVEMENTS - DESCRIPTIONS AND IMPACTS ON OPERATING BUDGET

The FY 2008-09 Operating Budget contains the following items, which are considered "Capital Improvements". Normally the nature of capital expenditures are replacement items such as vehicles, furniture and equipment. In FY 2008-09 the Village will be constructing a new public works facility. The following is a description of the FY 2008-09 Capital Expenditures and the impact to the operating budget.

Village Board & Clerk

EDP Equipment 01-05-425-641 \$5,000

- The village will be implementing an e-packet program for Village Board & Committee agenda packets. Each elected official will receive an electronic board packet that will be viewed via laptop computers in the Board room. The program will reduce the Village's paper usage on an annual basis. A total of 8 laptops will be purchased.

Administration Department

Building Improvements 01-10-485-602 \$25,000

- A total of \$20,000 has been included for the replacement of two HVAC systems in the Village Hall. This is necessary as the existing systems have outlived their useful lives and repair parts are costly and hard to obtain. All review and maintenance work on the HVAC system is contracted out.
- A total of \$5,000 is budgeted for tuck pointing of the Village Hall. The work will be supervised by the public services department and will not have an impact on the operating budget.

Vehicles 01-10-485-625 \$25,000

In accordance with the vehicle replacement schedule, the Village Administrator's vehicle will be replaced. No impact on the operating budget however a reduction of approximately \$1,000 in vehicle maintenance costs should occur.

EDP Equipment 01-10-485-641 \$2,920

- The Village entered into a three year lease program for computers last year. For administration the cost to lease four computers is \$2,920. There should be no impact on the operating budget.

Planning & Economic Development

EDP Equipment 01-15-540-641 \$1,664

- The Village entered into a three year lease program for computers last year. The lease costs of \$664 are for the planner and half the cost of the building secretary. There should be no impact on the operating budget.
- A total of \$1,000 has been budgeted for a replacement printer that will be shared with building & zoning. There should be no impact on the operating budget.

Vehicles 01-30 680-625 \$124,859

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

EDP Equipment 01-30-680-641 \$8,404

- A total of \$5,904 is the lease cost for thirteen computers. The remaining \$2,500 is for the replacement of four printers. There should be no impact on the operating budget.

Public Works

Vehicles 01-35 765-625 \$15,000

- In accordance with the vehicle replacement schedule, a 2002 truck will be replaced with 50% funding from the general fund and 50% from the water fund. No impact on the operating budget however a reduction of approximately 15% or \$1,000 in vehicle maintenance costs should occur.

EDP Equipment 01-35-765-641 \$866

- A total of \$866 has been budgeted for the lease of two computers. There should be no impact on the operating budget.

Street Improvements 01-35-765-685 \$30,000

- Funds have been allocated to fill-in an existing sidewalk gap between 58th Place and 58th Street. There should be no impact on the operating budget.

Building & Zoning

Furniture & Office Equipment 01-40-835-611 \$1,000

- Purchase of a new high output printer. The cost will be shared with planning and economic development.

EDP Equipment 01-40-835-641 \$663

- A total of \$663 has been budgeted for the lease of one computer. There should be no impact on the operating budget.

Water Fund

Vehicles 02-50 440-626 \$15,000

- In accordance with the vehicle replacement schedule, a 2002 truck will be replaced with 50% funding from the general fund and 50% from the water fund. No impact on the operating budget however a reduction of approximately 15% or \$1,000 in vehicle maintenance costs should occur.

Hydrant Painting 02-50-440-643 \$40,000

A total of \$40,000 has been budgeted for the painting of 660 hydrants throughout the Village. The project will be outsourced so there should be no impact on the operating budget.

Distribution System Replacement 02-50-440-694 \$46,000

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

EDP Equipment 02-60-440-695 \$1,290

- A total of \$1,290 has been budgeted for the lease of three computers. There should be no impact on the operating budget.

Motor Fuel Tax Fund

Street Maintenance Contract 04-56-430-684 \$385,000

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 2008-09 Street Maintenance Program total \$385,000.

Water Capital Improvements Fund

Amounts have been included for construction of the public works facility and architecture fees as a transfer to the capital projects fund where the building will be accounted for.

Remaining projects include:

Water Main Extension 09-65-440-601 \$42,700

- A water main will be extended under the 75th Street Extension and will be funded in part by a developer contribution. There should be no impact to the operating budget.

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

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

Capital Projects Fund

Public Works Facility 10-68-540-415 \$2,100,000

- A total of \$2,100,000 has been budgeted for the construction of a new public works facility. The facility will accommodate public works and water system functions and equipment. Funding will be split 50% from the general and 50% from the water fund. The facility is expected to be completed by the end of FY 2008-09. In the next FY (2009-10) there will an impact on the operating budget for all aspects of maintaining the new facility.

Architect Fees 10-68-540-408 \$312,500

- A total of \$62,500 has been budgeted for architectural fees for a new public services/water facility. It is anticipated construction of the facility will take place in the next fiscal year. There should be no impact on the operating budget.

- The remaining \$250,000 is for architect fees for the evaluation and design of a new or remodeled Village Hall/Police Station/Recreation Facility. There should be no impact on the operating budget.

75th Street Extension 10-68-545-411 \$1,084,170

- This phase of road construction will complete the extension of 75th Street to Madison. Funding for the final phase of this project will come from Federal Grants, Developer Contributions and a local match contribution from the Village through the issuance of bonds. There should be no impact on the operating budget.

Bond Issuance Costs 10-68-545-414 \$50,000

- The cost to issue bonds for the public works facility and the 75th Street Extension.

Debt Service 10-68-550-401-102 \$159,646

- Includes principal and interest on the bonds issued to construct a public works facility and complete the extension of 75th Street.

Summary

The capital projects in the FY 2008-09 do not require additional personnel.

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

For several years the capital spending has been scaled back for basic replacement items. In FY 2008-09 increased spending on a new public works facility is evidence of the improved financial condition of the Village. In the FY 2009-10 there will be an impact to the general and water fund to operate a new facility.

Village of Willowbrook Capital Improvement Plan

Year
Purchased 2008-2009 2009-2010 2010-2011 2011-2012 2012-2013 Totals

VILLAGE BOARD & CLERK						
EDP						
01-05-425-641						
8 LAPTOPS	2009	\$5,000				
EDP TOTAL		\$5,000	\$0	\$0	\$0	\$5,000
VILLAGE BOARD & CLERK TOTAL		\$5,000	\$0	\$0	\$0	\$5,000

ADMINISTRATION						
BUILDING IMPROVEMENTS - 01-10-485-602						
HVAC Replacement	2006	\$20,000				
Village Hall Tuck pointing		\$5,000				
Village Hall Seal Coating	2007		\$10,000			
Village Hall Painting						
Village Hall General Building Improv						
Keypad System		\$0	\$5,000			
TOTAL BUILDING IMPROVEMENTS		\$25,000	\$5,000	\$10,000	\$0	\$40,000
FURNITURE & OFFICE EQUIPMENT						
Administrator- Furniture	2007					
Copier	2002		\$25,000			
Telephones	2006			\$0		
Fax Machine	2007					
GIS						
Document Imaging				\$50,000		
Community Access Computer	2005					
TOTAL FURNITURE & EQUIPMENT		\$0	\$25,000	\$50,000	\$0	\$75,000
Vehicles 01-10-485-625						
Administrator's Vehicle (#76) (6 Year Replacement)	2002	\$25,000				
VEHICLES TOTAL		\$25,000	\$0	\$0	\$0	\$25,000
EDP						
Computers 01-10-485-641						
Executive Secretary - Mary	2007	\$442	\$442	\$442	\$442	\$442
Village Administrator - Phil	2007	\$442	\$442	\$442	\$442	\$442

	Year										Totals	
	Purchased	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013						
Administrative Intern	2007	\$442	\$442	\$442	\$442	\$442						
General Administrative (notebook)	2007	\$592	\$592	\$592	\$592	\$592						
File Server	2007											
Printer		\$1,000										
EDP TOTAL		\$2,918	\$1,918	\$1,918	\$1,918	\$1,918					\$1,918	\$10,590
ADMINISTRATION TOTAL		\$52,918	\$31,918	\$61,918	\$1,918	\$1,918					\$1,918	\$150,590

		Year Purchased										Totals
		2008-2009	2009-2010	2010-2011	2011-2012	2012-2013						
PLANNING & ECONOMIC DEVELOPMENT DEPARTMENT												
FURNITURE & OFFICE EQUIPMENT												
Planner 01-15-540-611 - Furniture	2007											
GIS					\$0					\$0		
TOTAL FURNITURE & EQUIPMENT		\$0	\$0	\$0	\$0	\$0				\$0		\$0
EDP												
Computers 01-15-540-641												
Joann- 1/2 Planning - 1/2 Building	2007	\$222	\$222	\$222	\$222	\$222				\$222		\$222
Planner - Sara	2007	\$442	\$442	\$442	\$442	\$442				\$442		\$442
Printer		\$1,000										
EDP TOTAL		\$1,664	\$664	\$664	\$664	\$664				\$664		\$4,320
PLANNING & ECONOMIC DEV TOTAL		\$1,664	\$664	\$664	\$664	\$664				\$664		\$4,320

Year Purchased 2008-2009 2009-2010 2010-2011 2011-2012 2012-2013 Totals

PARKS & RECREATION						
EDP						
Computers 01-20-595-641						
Supr. Of Parks - Wally	2007	\$442	\$442	\$442	\$442	\$442
Parks and Rec Supervisor -George	2007	\$423	\$423	\$423	\$423	\$423
EDP TOTAL		\$865	\$865	\$865	\$865	\$4,325
POND IMPROVEMENTS 01-20-595-643		\$8,000				\$8,000
RECREATIONAL EQUIPMENT 01-20-595-691						
Playground Equipment-Waterford			\$74,000			
Playground Equipment-Ridgemoor			\$80,000			
TOTAL RECREATION EQUIPMENT		\$0	\$74,000	\$80,000	\$0	\$154,000
COURT IMPROVEMENTS - 01-20-595-693						
Court Improvements-Community Park		\$84,000				
Court Improvements-Waterford Park			\$40,000			
TOTAL COURT IMPROVEMENTS		\$84,000	\$0	\$40,000	\$0	\$124,000
PARK IMPROVEMENTS						
New Rip Rap (Willow Pond)						
Neighborhood Park Gazebos/Shelters				\$25,000		\$27,000
Community Park Ball Field Lighting				\$81,000		
Community Park Tot Lot		\$8,900				
Park Improvements - Backstops				\$18,000		
TOTAL PARK IMPROVEMENTS		\$8,900	\$0	\$99,000	\$25,000	\$159,900
MAINTENANCE EQUIPMENT 01-20-595-694						
Ball Field Tractor		\$9,500				
TOTAL MAINTENANCE EQUIPMENT		\$9,500	\$0	\$0	\$0	\$9,500
COMMUNITY PARK 01-20-595-696						
Community Park Parking Lot Expansion				\$40,000		
Community Park Toilet/Concession/Bldg						
TOTAL COMMUNITY PARK IMPROVEMENTS		\$0	\$0	\$40,000	\$0	\$40,000
PARKS & RECREATION TOTAL		\$111,265	\$74,865	\$259,865	\$25,865	\$499,725

Year
Purchased

2008-2009

2009-2010

2010-2011

2011-2012

2012-2013

Totals

FINANCE DEPARTMENT						
FURNITURE & OFFICE EQUIPMENT						
Furniture & Equipment		\$0	\$0	\$0	\$0	\$0
EDP						
Computers 01-25-625-641						
Receptionist - Jackie	2007	\$442	\$442	\$442	\$442	\$442
Finance Secretary - Janet	2007	\$442	\$442	\$442	\$442	\$442
Director of Finance - Sue	2007	\$442	\$442	\$442	\$442	\$442
Printers - Jackie-Janet		\$750	\$750			
EDP TOTAL		\$2,076	\$2,076	\$1,326	\$1,326	\$8,130
FINANCE DEPARTMENT TOTAL		\$2,076	\$2,076	\$1,326	\$1,326	\$8,130

Year
Purchased 2008-2009 2009-2010 2010-2011 2011-2012 2012-2013 Totals

POLICE DEPARTMENT						
Equipment - AED 01-30-680-611						
Squad 51	2006					
Squad 52	2006					
Squad 53	2006					
Squad 54	2006					
Squad 55	2006					
Squad 56						
Squad 57						
Squad 58						
Squad 59						
Squad 66		\$3,700				
Front Office						
Lock-up						
Village Hall						
FURNITURE & EQUIPMENT - AED SUBTOTAL		\$3,700	\$0	\$0	\$0	\$3,700
Equipment - Administrative						
<u>General Office</u>						
AV Monitors	99 (rebuilt 2003)					
Keypad System	1990					
Card Reader System	1990			\$15,000		
Fax Machine (4YR LC)	2003					
Copier Storage Area	1990					
Typewriter	2001					
Fax Machine	2005			\$500		
<u>Patrol</u>						
Typewriter	2003					
<u>Lock Up</u>						
Video Camera	1990					

	Year Purchased										Totals
	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013						
Parking Lot											
Video Camera											
	99 (rebuilt 2003)										
Crowd Control Launcher											
Internal/External Video/Audio Monitoring System With Recording Capability	\$20,000		\$30,000								
TOTAL ADMIN. EQUIPMENT COSTS - SUBTOTAL	\$20,000	\$0	\$30,000	\$15,500	\$0					\$65,500	
VIDEO CAMERAS											
50											
51	2003										
52	2006										
53	2000										
54	2005										
55 (included in new car price)	2006										
56 (included in new car price)	1996										
57	2005										
58	2006										
59	2005										
60											
61											
62											
63											
64											
65											
66											
67											
VIDEO CAMERAS SUBTOTAL		\$0	\$0	\$0	\$0					\$0	
Furniture											
General Office											
Chief	2003										
Ops/Admin.	2005										
Detectives	Various										
Lunch Room	2000										
Interview 1	Various										
Interview 2	2005										
Cmdr. Office	2005										
Lock Up	1999										
	1990		\$2,000								

	Year Purchased										Totals	
	1990	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013						
Evidence				\$20,000	\$20,000							
Patrol	1990											
Locker Room1	1999	\$6,000										
	1990				\$20,000							
Locker Room2	1990				\$20,000							
Storage Room	1990											
FURNITURE SUBTOTAL		\$6,000	\$2,000	\$20,000	\$60,000	\$0					\$88,000	
TOTAL FURNITURE & EQUIPMENT 01-30-680-611		\$29,700	\$2,000	\$50,000	\$75,500	\$0					\$157,200	
Base Radios 01-485-622 - General Office	2006											
Car Radios 01-30-680-622												
50	1997											
51	1997	\$2,500			\$4,326							
52	2005									\$4,400		
53	2006											
54	2006											
55	1997									\$4,400		
56	1997	\$3,800								\$4,400		
57	1997		\$4,081									
58	2005											
59	1997	\$2,500										
60	2005											
61	1997		\$4,081									
62	1997											
63	2006											
64	1997											
65	2006											
66 K-9	2006											
CAR RADIO SUBTOTAL		\$8,800	\$8,162	\$0	\$4,326	\$13,200					\$34,488	
Portable Radios 01-30-680-622												
500	2000									\$3,000		
501	2006									\$3,000		
502	2006									\$3,000		
503	2006									\$3,000		
504	2004									\$3,000		
505	2005									\$3,000		

Year Purchased	Year						Totals
	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013		
Patrol (#56) (4 Year Replacement) 2003				\$42,095			
Patrol (#57) (4 Year Replacement) 2005		\$33,095					
Patrol (#58) (4 Year Replacement) 2006			\$34,087				
Patrol (#59) (4 Year Replacement) 2004	\$30,793				\$44,000		
Deputy Chief (#60) (6 Year Replacement) 2005				\$42,139			
Detective (#61) (6 Year Replacement) 2006							
Deputy Chief (#62) (6 Year Replacement) 2003		\$33,095					
Detective (#63) (6 Year Replacement) 2006							
Detective Comdr. (#64) (6 Year Replacement) 2002	\$28,429						
Court Car (#65) DO NOT REPLACE							
K-9 (#66) 2005	\$6,000		\$34,087				
DEA Task Force (#67) 2002							
VEHICLE SUBTOTAL	\$124,859	\$99,285	\$102,261	\$176,896	\$88,000	\$591,301	
VEHICLE TOTAL - 01-30-680-625	\$124,859	\$100,621	\$102,261	\$176,896	\$88,000	\$592,637	
EDP							
Computers 01-30-680-641							
General Office (535) - Cindy	\$0	\$0	\$442	\$442	\$442		
General Office (536)	\$0	\$0	\$442	\$442	\$442		
General Office (537)	\$442	\$442	\$442	\$442	\$442		
General Office (538)	\$442	\$442	\$442	\$442	\$442		
Chief	\$442	\$442	\$442	\$442	\$442		
Ops (notebook)	\$592	\$592	\$592	\$592	\$592		
Admin	\$442	\$442	\$442	\$442	\$442		
Det1 (notebook)	\$592	\$592	\$592	\$592	\$592		
Det2 (notebook)	\$592	\$592	\$592	\$592	\$592		
Cmdr Det (notebook)	\$592	\$592	\$592	\$592	\$592		
Lockup	\$442	\$442	\$442	\$442	\$442		
Patrol1	\$442	\$442	\$442	\$442	\$442		
Patrol2	\$442	\$442	\$442	\$442	\$442		
Patrol3	\$442	\$442	\$442	\$442	\$442		
Commander Office	\$0	\$0	\$442	\$442	\$442		
COMPUTER SUBTOTAL	\$5,904	\$5,904	\$7,230	\$7,230	\$7,230	\$33,498	
Printers							
General Office (535)dm							
General Office (535)	\$1,000						
General Office (536)	\$1,000						
General Office (537)	\$250						
General Office (538)							
Det1							

	Year										Totals	
	Purchased	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013						
Cmdr	2002											
Lockup	2005		\$500									
Patroll	2002	\$250										
Color Laser	2002											
		PRINTER SUBTOTAL	\$2,500	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000
		<u>Servers & Gateways</u>										
Network	2003											
SWCD	2003											
CJIS	2003											
		SERVERS & GATEWAYS SUBTOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		<u>Other Hardware</u>										
Routers												
Modems												
		OTHER HARDWARE SUBTOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		TOTAL EDP COSTS - 01-30-680-641	\$8,404	\$6,404	\$7,230	\$7,230	\$7,230	\$7,230	\$7,230	\$7,230	\$7,230	\$36,498
Copier 01-485-642	2000											
		POLICE DEPARTMENT TOTAL	\$171,763	\$117,187	\$159,491	\$311,952	\$147,430	\$907,823				

Year
Purchased

2008-2009 2009-2010 2010-2011 2011-2012 2012-2013 Totals

MUNICIPAL SERVICES - PUBLIC WORKS						
FURNITURE & EQUIPMENT 01-35-765-642						
Director Municipal Services - Furniture	2005					
Salt Bins						
TOTAL FURNITURE & EQUIPMENT		\$0	\$0	\$0	\$0	\$0
Vehicles 01-35-765-625						
2002 Chevy 1/2 Ton Jake 5 Year Replacement)	2002	\$15,000				
2006 Ford F-350 (#71) Jim (5 Year Replac)	2006			\$15,000		
2006 Ford Explorer (#75) - Tim (6 Year Replacement)	2006			\$15,000		
2004 Ford F250 (#72) Don (5 Year Replacement)	2004		\$15,000			
2005 Ford F550 - 1 Ton Dump (#81) (8 Year Replac)	2005					
2004 Int'l 7400 (#74) (12 Year Replacement)	2004					
2002 Caterpillar Backhoe (9 Year Replacement)	2002			\$50,000		
2006 Int'l Pickup 7400 4x2 (#73) (12 Year Replacement)	2006					
VEHICLE TOTAL		\$15,000	\$15,000	\$0	\$80,000	\$0
VEHICLE TOTAL						\$110,000
EDP						
COMPUTERS - 01-35-765-641						
Director Of Municipal Services - Tim (01-545-641)	2007	\$221	\$221	\$221	\$221	\$221
Foreman Don	2007	\$212	\$212	\$212	\$212	\$212
Public Services Secretary - Pam	2007	\$221	\$221	\$221	\$221	\$221
Public Works Garage	2007	\$212	\$212	\$212	\$212	\$212
COMPUTERS TOTAL		\$866	\$866	\$866	\$866	\$866
COMPUTERS TOTAL						\$4,330
STREET IMPROVEMENTS 01-35-465-685						
		\$30,000				
TOTAL PUBLIC WORKS		\$45,866	\$15,866	\$866	\$80,866	\$866
TOTAL PUBLIC WORKS						\$144,330

MUNICIPAL SERVICES - BUILDING & INSPECTION						
Vehicles 01-40-835-625						
2005 Building Inspector (6 Year Replac)	2005				\$27,500	
VEHICLE TOTAL		\$0	\$0	\$0	\$27,500	\$0
VEHICLE TOTAL						\$27,500

EDP						
COMPUTERS - 01-40-835-641						
Chief Building Inspector - Roy	2007	\$442	\$442	\$442	\$442	\$442
Municipal Services Secretary - Joanne 50%	2007	\$221	\$221	\$221	\$221	\$221
Printer		\$1,000				

Year Purchased	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	Totals
COMPUTERS TOTAL	\$1,663	\$663	\$663	\$663	\$663	\$4,315
TOTAL BUILDING & INSPECTION	\$1,663	\$663	\$663	\$28,163	\$663	\$31,815
TOTAL GENERAL FUND	\$392,215	\$243,239	\$484,793	\$450,754	\$180,732	\$1,751,733

WATER FUND EXPENDITURES

EDP

Computers 02-50-440-695						
Director Of Municipal Services - Tim (01-545-641) 50%	2007	\$221	\$221	\$221	\$221	\$221
Foreman Don - 50%	2007	\$212	\$212	\$212	\$212	\$212
Public Works Garage - 50%	2007	\$212	\$212	\$212	\$212	\$212
Public Services Secretary - Pam 50%	2007	\$221	\$221	\$221	\$221	\$221
Public Works Pump House - 100%	2007	\$424	\$424	\$424	\$424	\$424
COMPUTERS TOTAL		\$1,290	\$1,290	\$1,290	\$1,290	\$6,450
Vehicles - 02-50-440-626						
2002 Chevy 1/2 Ton Jake 5 Year Replacement)	2002	\$15,000				
2006 Ford F-350 (#71) Jim (5 Year Replac)	2006			\$15,000		
2006 Ford Explorer (#75) - Tim (6 Year Replacement)	2006			\$15,000		
2004 Ford F250 (#72) Don (5 Year Replacement)	2004		\$15,000			
2005 Ford F550 - 1 Ton Dump (#81) (8 Year Replac)	2005					
2004 Int'l 7400 (#74) (12 Year Replacement)	2004					
2002 Caterpillar Backhoe (9 Year Replacement)	2002				\$50,000	
2006 Int'l Pickup 7400 4x2 (#73) (12 Year Replacement)	2006					
VEHICLE TOTAL - 02-50-440-626		\$15,000	\$15,000	\$0	\$80,000	\$110,000
OTHER PROJECTS						
Tank Washing - 67th Street	2005		\$11,000			
Tank Washing-Executive			\$11,000			
Tank Washing-Standpipe				\$12,000		
Hydrant Replacements		\$40,000	\$35,000	\$30,000		
Water Pumps	2004					
Tank Painting	1999-2002					
Distribution System		\$46,000				
Pump House - Painting						
OTHER PROJECTS TOTAL		\$86,000	\$57,000	\$30,000	\$0	\$185,000
WATER FUND TOTAL		\$102,290	\$73,290	\$31,290	\$93,290	\$301,450

WATER CAPITAL FUND EXPENDITURES

Valve Insertion Program		\$20,000	\$20,000			
Water Main Extension 75th Street		\$42,700				
Public Works Facility - Architect Fees		\$62,500				

Year	Purchased							Totals
	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013			
Public Works Facility - Transfer to CIP Fund	\$544,701							
Total	\$669,901	\$20,000	\$0	\$0	\$0	\$0	\$0	\$689,901
WATER CAPITAL FUND TOTAL	\$669,901	\$20,000	\$0	\$0	\$0	\$0	\$0	\$689,901
MFT EXPENDITURES								
Street Maintenance Contract	\$385,000	\$200,000	\$200,000	\$400,000	\$200,000	\$200,000	\$200,000	\$1,385,000
MFT TOTAL	\$385,000	\$200,000	\$200,000	\$400,000	\$200,000	\$200,000	\$200,000	\$1,385,000
CAPITAL PROJECTS FUND EXPENDITURES								
Public Works Facility	\$2,150,000	\$20,000						
Public Works Facility - Architect Fees	\$312,500							
75th Street Extension	\$1,084,170							
Debt Service	\$159,646							
Total	\$3,706,316	\$20,000	\$0	\$0	\$0	\$0	\$0	\$3,726,316
CAPITAL PROJECTS FUND TOTAL	\$3,706,316	\$20,000	\$0	\$0	\$0	\$0	\$0	\$3,726,316

HOW THE VILLAGE OF WILLOWBROOK GOT ITS START

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

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

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

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

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

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

NOTE:

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

Data Source

Office of the County Clerk

Village of Willowbrook
Principal Employers
Current Year and Nine Years Ago

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

Source: Reference USA database

Village of Willowbrook
Demographic and Economic Information
Last Ten Fiscal Years

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

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

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

VILLAGE OF WILLOWBROOK, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

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

Data Source

Annual Police Report, LMO-2, Village Pumpage Report

*Past data not available

VILLAGE OF WILLOWBROOK, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

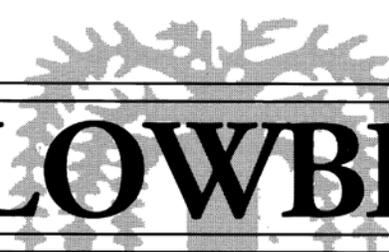
Function/Program	2003	2004	2005	2006	2007
Public Safety					
Police					
Stations	1	1	1	1	1
Police Vehicles	15	15	15	15	19
Public Works					
Miles Streets	19	19	19	19	19
Streetlights					
Traffic signals					
Water					
Water mains (miles)	40.5	40.5	40.5	40.5	40.5
Fire hydrants	630	630	630	630	630
Storage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

Data Source

Various village departments

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

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.

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

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

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

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

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

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

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

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

BONDED DEBT: Portion of indebtedness represented by outstanding bonds.

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

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

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

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

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

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

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

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

Village of Willowbrook

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Village of Willowbrook

Glossary

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

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

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

FEMA: Federal Emergency Management Agency.

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

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

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

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

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

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

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

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

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

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

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

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

Village of Willowbrook

Glossary

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

GFOA: Government Finance Officers Association.

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

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

IDOT: Illinois Department of Transportation.

IDPH: Illinois Department of Public Health.

IEPA: Illinois Environmental Protection Agency.

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

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

INFRASTRUCTURE: The underlying permanent foundation or basic framework.

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

INTERFUND TRANSFER: Amounts transferred from one fund to another.

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

another department on a cost reimbursement basis.

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

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

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

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

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

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

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

Village of Willowbrook

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary

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

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

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

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