

**VILLAGE OF WILLOWBROOK, ILLINOIS  
TABLE OF CONTENTS**

**FISCAL YEAR 2009/10 ANNUAL BUDGET**

**INTRODUCTION**

Principal Officers .....	1
Distinguished Budget Presentation Award.....	2
Transmittal Letter.....	3
Long Term Financial Overview.....	13
Organizational Chart.....	14
Vision Statement and Organizational Goals.....	15
Personnel Requirements.....	16

**FINANCIAL/BUDGET POLICIES**

Summary of Significant Accounting .....	17
Matrix of Village Funds and Village Departments.....	20
Fund Structure.....	21
Budget Policies.....	25
Fund Policies.....	28
Debt Service Policies and Summary.....	29

**FINANCIAL SUMMARY**

Fund Balance Determination .....	33
Budget Summary.....	34
Personnel Summary-Salaries and Benefits.....	39

**REVENUE SUMMARY**

Major Revenue Sources by Fund.....	41
Revenue Summary by Fund.....	50

**EXPENDITURE SUMMARY**

Total Expenditures by Fund .....	61
Narrative of Expenditures.....	62

**GENERAL FUND**

Expenditure History.....	67
General Fund Financial Summaries.....	68

***Village Board and Clerk***

Organizational Chart .....	71
Village Board and Clerk Expenditures.....	72
Line Item Detail .....	73

***Board of Police Commissioners***

Board of Police Commissioners Expenditures .....	75
Line Item Detail.....	76

<b>Administration</b>	
Organizational Chart .....	77
Administration Department Expenditures.....	78
Line Item Detail .....	81
<b>Planning and Economic Development</b>	
Organizational Chart.....	85
Planning and Economic Development Expenditures.....	86
Line Item Detail .....	88
<b>Parks and Recreation Department</b>	
Organizational Chart .....	91
Parks and Recreation Department Expenditures.....	92
Line Item Detail.....	94
<b>Finance Department</b>	
Organizational Chart.....	97
Finance Department Expenditures.....	98
Line Item Detail.....	101
<b>Police Department</b>	
Organizational Chart .....	103
Mission Statement.....	104
Police Department Expenditures.....	105
Line Item Detail.....	111
<b>Municipal Services Department/Public Works</b>	
Organizational Chart .....	115
Public Works Expenditures.....	116
Line Item Detail.....	118
<b>Municipal Services Department/Building and Zoning</b>	
Organizational Chart .....	123
Building and Zoning Expenditures.....	124
Line Item Detail.....	126
<b>Water Fund</b>	
Organizational Chart .....	129
Water Fund Expenditures.....	130
Line Item Detail.....	134
<b>Hotel/Motel Tax Fund</b>	
Hotel/Motel Tax Fund Expenditures .....	139
Line Item Detail.....	143
<b>Motor Fuel Tax Fund</b>	
Motor Fuel Tax Fund Expenditures .....	145
Line Item Detail.....	149
<b>Special Service Area Budget</b>	
Special Service Area Funds .....	153
<b>Water Capital Improvements Fund</b>	
Water Capital Improvements Fund Expenditures .....	159
Line Item Detail.....	163
<b>Capital Projects Fund</b>	
Capital Projects Fund Expenditures .....	165
Line Item Detail.....	169

**2008 Bond Fund**

2008 Bond Fund ..... 171

**CAPITAL BUDGET**

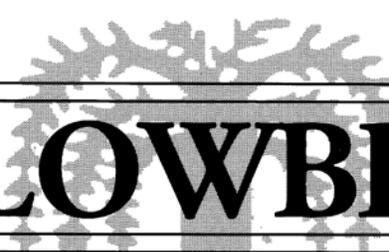
Summary of Capital Expenditures ..... 174  
Line Item Detail..... 176  
Capital Improvements-Impact On Operating Budget..... 179  
Five Year Capital Improvement Plan..... 183

**MISCELLANEOUS STATISTICS..... 197**

**GLOSSARY OF TERMS..... 205**

The Village of

**WILLOWBROOK**



# **Village of Willowbrook, Illinois**

## **Principal Officers**

**May 1, 2009**

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### **LEGISLATIVE**

#### **VILLAGE BOARD OF TRUSTEES**

Robert A. Napoli, President

Terrence Kelly

Sandra O'Connor

Timothy McMahon

Michael Mistele

Paul Schoenbeck

Dennis Baker

Leroy R. Hansen, Clerk

### **ADMINISTRATIVE**

Phillip Modaff, Village Administrator

Sue Stanish, Director of Finance

Timothy Halik, Director of Municipal Services

Edward Konstanty, Chief of Police



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Willowbrook  
Illinois**

For the Fiscal Year Beginning

**May 1, 2008**

President

Executive Director

The Honorable Robert Napoli, Village President  
Members of the Board of Trustees  
Village of Willowbrook, Illinois

The Annual Budget of the Village of Willowbrook, Illinois for the fiscal year commencing May 1, 2009 is hereby submitted.

This budget, in the amount of \$11,742,571 includes all of the Village of Willowbrook funds except the Special Tax Allocation Fund and the Police Pension Fund. This operating budget represents a 20% decrease from the previous year's operating budget. The significant decrease is a result of construction of a new public works facility and completion of the 75<sup>th</sup> Street extension project that mainly took place in the prior year. The fiscal year (FY) 2009-10 budget is funded by operating revenues, state and federal grants and debt instruments.

The General Fund, Water Fund, Motor Fuel Tax Fund, SSA Bond Fund and 2008 Bond Fund all have balanced budgets and even project surpluses for the year. Willowbrook defines a balanced budget as the current year budgeted revenues will equal or exceed the current year expenditures. In the funds noted above current year revenues are anticipated to be greater than current year expenditures producing a surplus of funds on hand at the end the FY.

The Hotel/Motel Tax Fund, SSA Funds, Water Capital Fund and Capital Projects Fund will utilize designated fund balance reserves to accomplish certain projects.

Pursuant to state law, the draft budget document was made conveniently available for public inspection on February 26, 2009. The budget was adopted on April 27, 2009.

### **Overview of FY 2009-10 Budget**

#### **All Funds**

- Total revenues for the FY 2009-10 are estimated at \$10,566,525, a decrease of about 24% from FY 2008-09 budgeted revenues. This decrease is a result of bond proceeds and a federal grant to construct the public works facility and the 75<sup>th</sup> Street extension project that were received in FY 2008-09.
- Total budgeted expenditures for FY 2009-10 are \$11,742,571 a 20% decrease compared to the actual projected expenditures for FY 2008-09 of \$13,852,210.

#### **General Fund**

- General fund budgeted revenues of \$7,891,677 for FY 2009-10 are projected to come in slightly higher than FY 2008-09 budgeted revenues. The most significant impact to revenues is the new red light camera enforcement program which is anticipated to generate about \$300,000 in new revenues. Offsetting this, the Village anticipates a negative economic outlook with decreases in sales taxes, income taxes and utility

- taxes. A detailed explanation of Village revenues can be found on pages 41-49.
- The general fund budgeted expenditures are projected to be \$7,880,828 which is consistent with the FY 2008-09 budget of \$7,850,404.

The general fund is projected to produce a surplus of \$10,849.

### **Water Fund**

- FY 2009-10 water fund revenues budgeted at \$1,825,240 are estimated to be \$22,410 or 1.2% below the the FY 2008-09 budget of \$1,847,650. The decrease is the result of reduced water connection fees and interest income.
- FY 2009-10 budgeted water fund expenditures of \$1,811,149 are \$15,668 or just about 1% greater than the FY 2008-09 budgeted amounts.

The water fund is projected to produce a surplus of \$14,091.

### **Hotel Motel Tax Fund**

- Hotel motel tax revenues continue to decline compared with prior years. There are four hotels that reside within the Village's boundaries. The revenues projected at \$80,300 are generated from a 1.0% hotel motel tax that is locally assessed by the Village.
- FY 2009-10 hotel/motel tax fund expenditures budgeted at \$85,300 represents a 13.5% or \$12,600 decrease below the amount budgeted amount in FY 2008-09. The expenditure decline is based on a decline in the tax revenue that will be collected.

With a growing fund balance from the prior year, the hotel motel tax fund is planning to utilize \$5,000 in reserves for the FY 2009-10 advertising program.

### **Motor Fuel Tax Fund**

- Motor fuel tax revenues of \$240,816 are 8.5% lower than budgeted in FY 2008-09.
- The motor fuel tax fund was restructured several years ago 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%.
- The motor fuel tax fund is expected to produce a surplus of \$126,316.

### **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.
- The City of Chicago has increased the cost of purchased water to the DuPage Water

Commission by 60% over a three year period. The Village's cost for purchased water increased by .20 cents October 1, 2008 and another .20 cents on May 1, 2009. As a result the rate reduction program has been discontinued and the only new revenues in this fund will be interest earnings.

- Expenditures totaling \$140,000 include funding water tank repairs a valve insertion program and general improvements to the system.

The water capital improvements fund is budgeted to draw down \$138,440 in reserves.

### **Capital Projects Fund**

- Capital project fund budgeted revenues for FY 2009-10 are projected to come in at \$1,000 for interest earnings.
- Expenditures in the capital projects fund total \$1,136,001. The main project will be the completion of the public works facility which is funded from bond proceeds issued in July 2008.

The capital projects fund is expected to drawdown \$1,135,001 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 has been in a recessionary period. Sales, income taxes and building permits have all declined. Based on the uncertainty and conflicting economic forecasts the Village took a conservative approach and reduced revenues in the majority of Village funds.

**Financial Condition – General Fund**

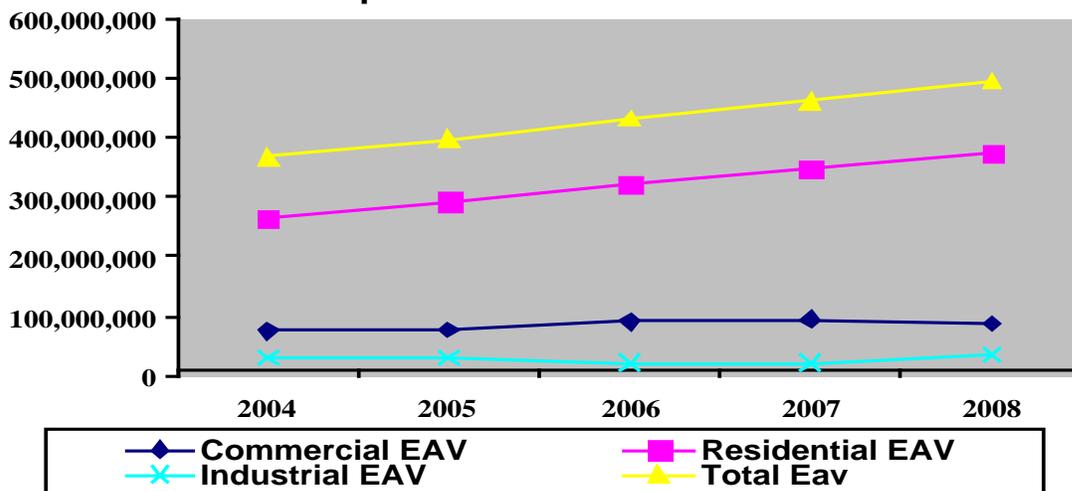
Based on the estimated operating results from FY 2008-09 the Village will be in a better financial condition than originally expected. Not only was the goal achieved to produce a balanced general fund budget but a surplus of \$129,733 is estimated to occur.

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 2008-09 and the proposed FY 2009-10 budget the number of days operating expense in fund balance are projected to be 163 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 7.3 percent growth last year alone for a total of \$496,305,068. 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.

## Village of Willowbrook Equalized Assessed Valuation



### 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 nineteenth 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 seventh time for the FY 2008-09, which exemplifies the President, Village Board and Administrator's goal of planning and performing at the highest standards of excellence. The FY 2009-10 annual Budget will continue the standards established and be submitted to the GFOA's Distinguished Budget Award Program.

### Debt Management

Debt management is an important component of the Village's fiscal planning. Before issuing debt the Village Board weighs the value and necessity of a project, considers the availability of funds and evaluates the equity of having those residents who benefit from the improvement share in the cost. Traditionally, the majority of public improvements have been funded through developer contributions. As such, the issuance of debt has been very minimal throughout the history of the Village. Since 1960 to date, there have been four debt instruments issued by the Village. In 1977 residents approved the issuance of GO bonds to bring Lake Michigan water to the Village. These bonds were paid off in December 1998. In recent years there were three debt instruments issued by the Village one being funded through the general fund (installment contracts) and the other through the water fund (Alternate Revenue Bonds) for system improvements. Pages 29 and 30 describe these issues in more detail.

The Village issued \$2,050,000 20 year General Obligation Bonds (Alternate Revenue Source) for the construction of a public works facility and the completion of the 75<sup>th</sup> Street Extension. The bonds were issued in July 2008 through a competitive sale. The bonds will be paid from general and water fund revenues.

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 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 2008 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. Hinsbrook Bank & Trust purchased two 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 were 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 2009-10 the Village will for the third 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 2009-10 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 2009-10 budget with an entire revamping of the Village's website. The goal is to make the website more interactive and friendly to use.

### **Park Improvements**

The playground equipment in Waterford Park will be completely redesigned and replaced. Input for the new playground equipment will be solicited from a community group that utilizes the playground.

### **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 2009-10 economic development initiatives include enhancing 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**

- A comprehensive study was performed on the condition of the Village water towers with recommendations for maintenance that will extend the life of the towers. A total of \$105,000 has been set aside for the 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.
- 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 remaining cost to finish the new public works facility has been included in the FY 2009-10 budget. The building and salt dome should be completed by summer 2009. The facility is located on Willowbrook Centre Parkway and will include public works and water system functions.

The Village continues to commit to maintaining the highest quality of infrastructure for Village roadways. For FY 2009-10 the road maintenance program includes crack filling and seal coating of various roadways.

Other initiatives are as follows:

- Continue to improve the Village’s open drainage system

- Continue to work with the Illinois Department of Transportation on planning and design considerations related to the widening of Illinois Route 83.
- Continued participation in the DEA taskforce

### **Significant Budget/Financial Trends**

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

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

The 2000 Census decreased the share of state shared revenues as the Village's population decreased by 1.5% while the increase in the total state population increased by 5.6%. In the prior year the Village experienced an upswing in income tax receipts. This trend has reversed. 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 decline 4.2% or \$35,400.

As the Village relies heavily on sales tax receipts (38%), we took a very conservation approach and anticipated a 5% decline from the prior year. While there may be some new developments on the horizon any revenues generated were not included in the FY 2009-10 budget.

One of the goals established by the Board in FY 2005-06, was to present a general fund balanced budget that also included a rebuilding of the number of days in reserves to 120 days. For FY 2009-10 it is anticipated that reserves 163 days.

### **Intergovernmental Efforts**

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

Another trend affecting the nation as a whole is the increase in health care costs. The Village participates in the Intergovernmental Personnel Benefit Cooperative (IPBC), an association of municipalities who have pooled resources and claims history in order to control the significant upward trend in health costs. For the FY 2009-10 plan year the Village's health insurance premium will increase by 13%. Over the past several years the average increase has been about 8% which has been below the national average of 15%-20% increases. The 13% increase is the largest the Village has seen in years. The Village instituted a health insurance buy-back program that compensates employees who forgo Village insurance if covered under a spouse's policy. The program is saving the Village approximately \$30,000 annually.

### **Water Fund**

The Village's Water Fund is in a healthy condition. The cash reserves in the fund will begin to accumulate once the 2000 bonds are paid off in 2010. 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. A detailed analysis of water rates will be performed in the FY.

### **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. Phase III of the 75<sup>th</sup> Street road extension was 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 almost complete the Board will be focusing on a long- term revenue strategy and funding for a new Village Hall/Police Facility. 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,

---

Edward Konstanty, Interim Village Administrator

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Sue Stanish, Director of Finance

## **LONG TERM FINANCIAL OVERVIEW**

The last several years the Village has been able to produce a balanced budget (revenues equal or exceed expenditures) in the general fund. 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.

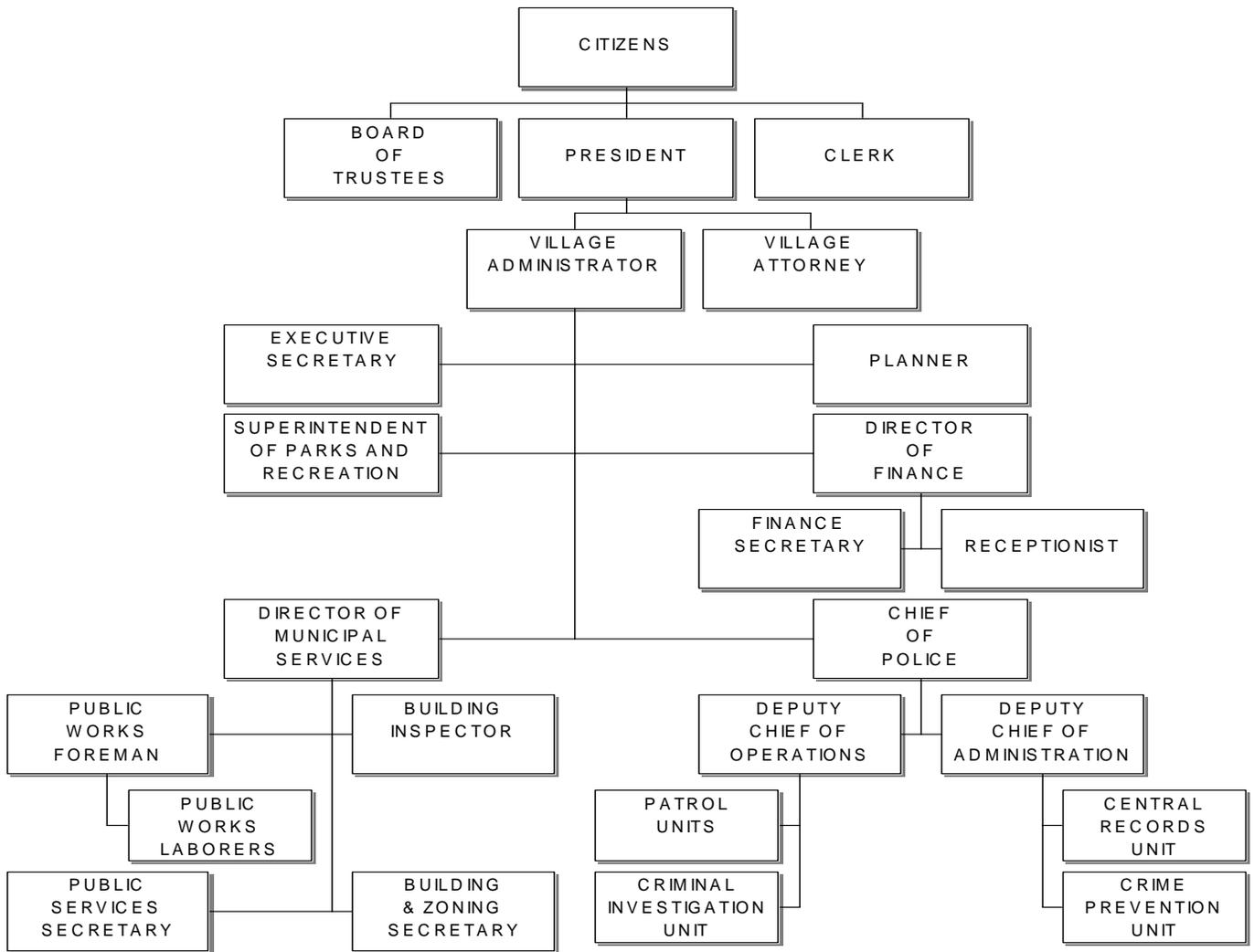
### **LONG TERM FINANCIAL ISSUES**

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 has been conducted for the past two years and the third is planned for in FY 09-10. This survey will serve as a basis for development of a strategic plan that will be performed every several years or as needed. The management team utilized the approach of not only preparing the FY 2009-10 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.

Based on the Village Five Year Plan it is anticipated that the Village will need additional revenue sources in the next two to four years to continue providing the current level of services and to build new facilities. In the FY 2009-10 budget funds have been allocated to conduct a financial strategic planning session.

# 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.

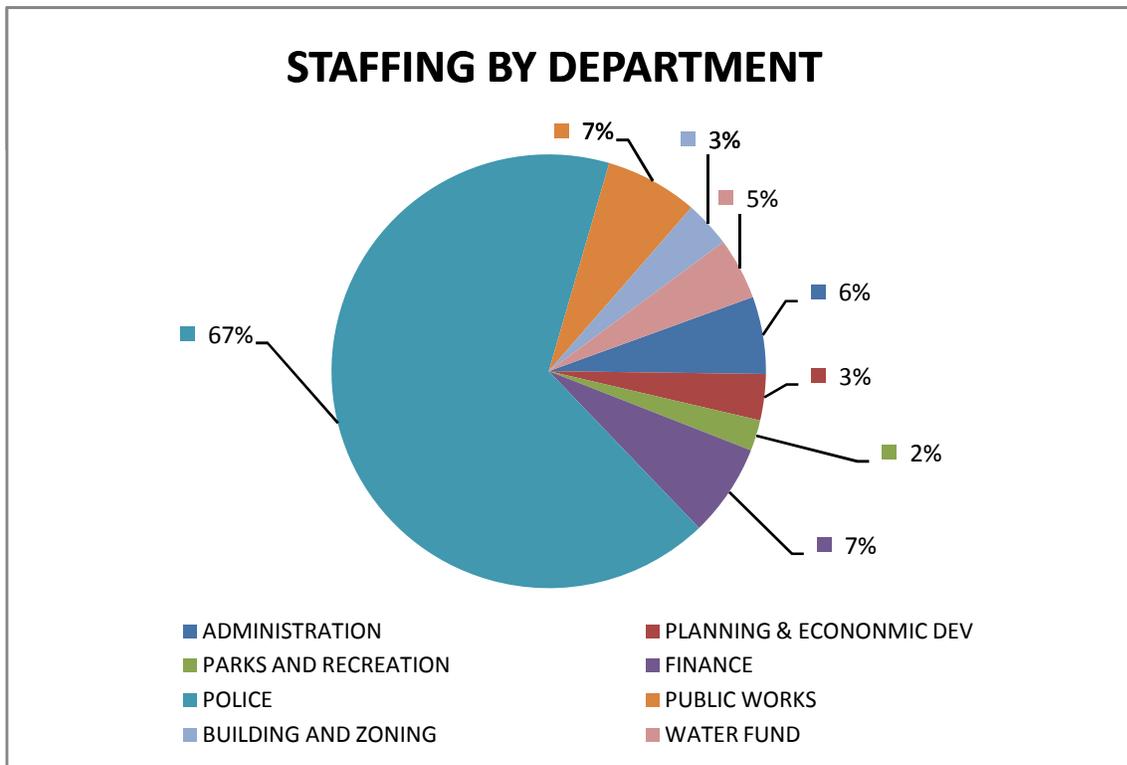
### **Strategic Financial Objectives**

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	2007-08	2008-09	2009-10
ADMINISTRATION	6	2	2.5
PLANNING & ECONONMIC DEV	0	1.5	1.5
PARKS AND RECREATION	1	1	1
FINANCE	0	3	3
POLICE	29	29	29
PUBLIC WORKS	3	3	3
BUILDING AND ZONING	2	1.5	1.5
WATER FUND	2	2	2
<b>TOTAL</b>	<b>43</b>	<b>43</b>	<b>43.5</b>



## 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, Special Service Area Funds and the 2008 Bond Fund. Budgets have not been adopted for the Tax Increment Financing 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.

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

#### **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 has one debt service fund, the 2008 Bond Fund.

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

Village of Willowbrook  
Village Funds and the Related Village Departments

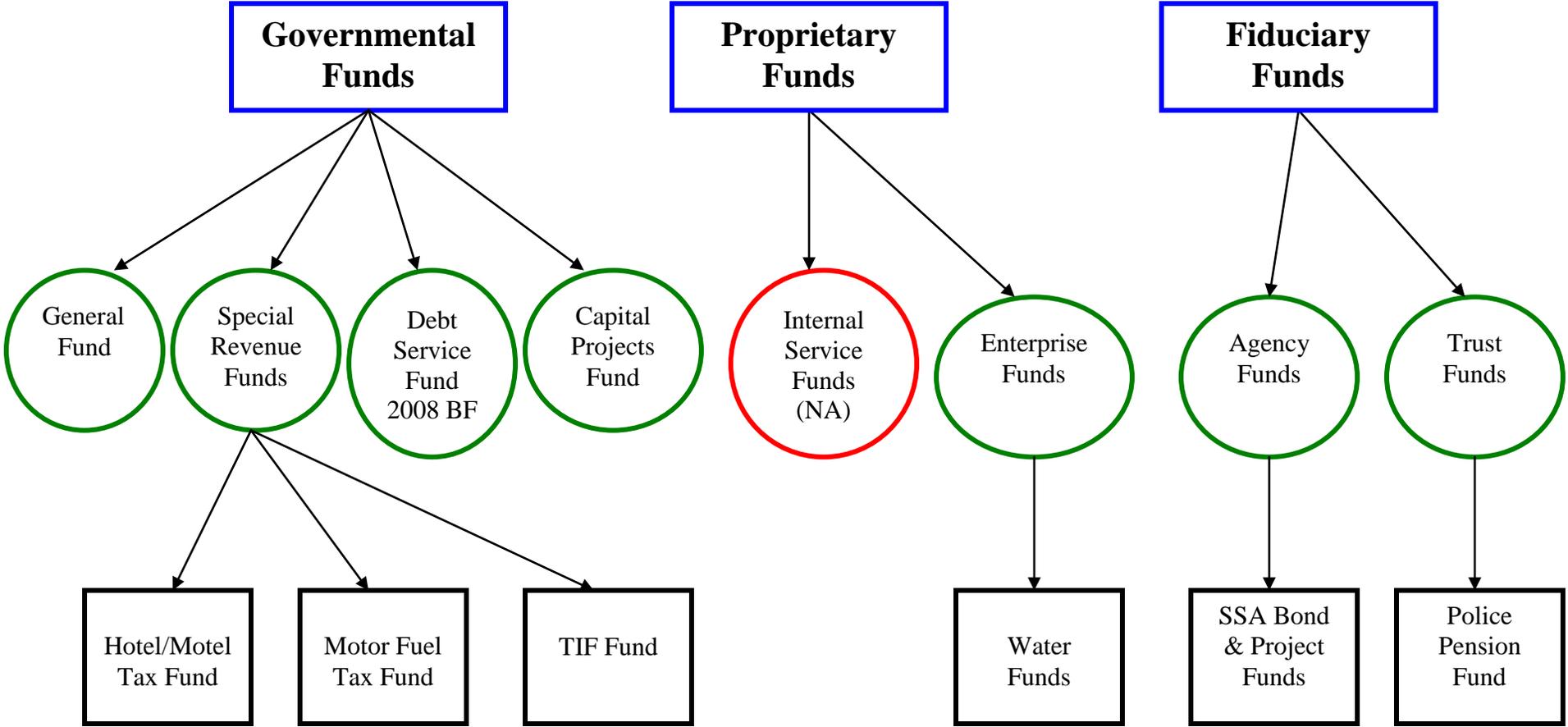
The matrix below illustrates the connection of the functional departments of the Village and how they relate to the fund structure of the Village.

	Village 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 Impr Fund	2008 Bond Fund
<b>Village Departments</b>										
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	x
Building & Inspection**	x									
Parks & Rec	x			x						
Water Department*								x	x	x

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

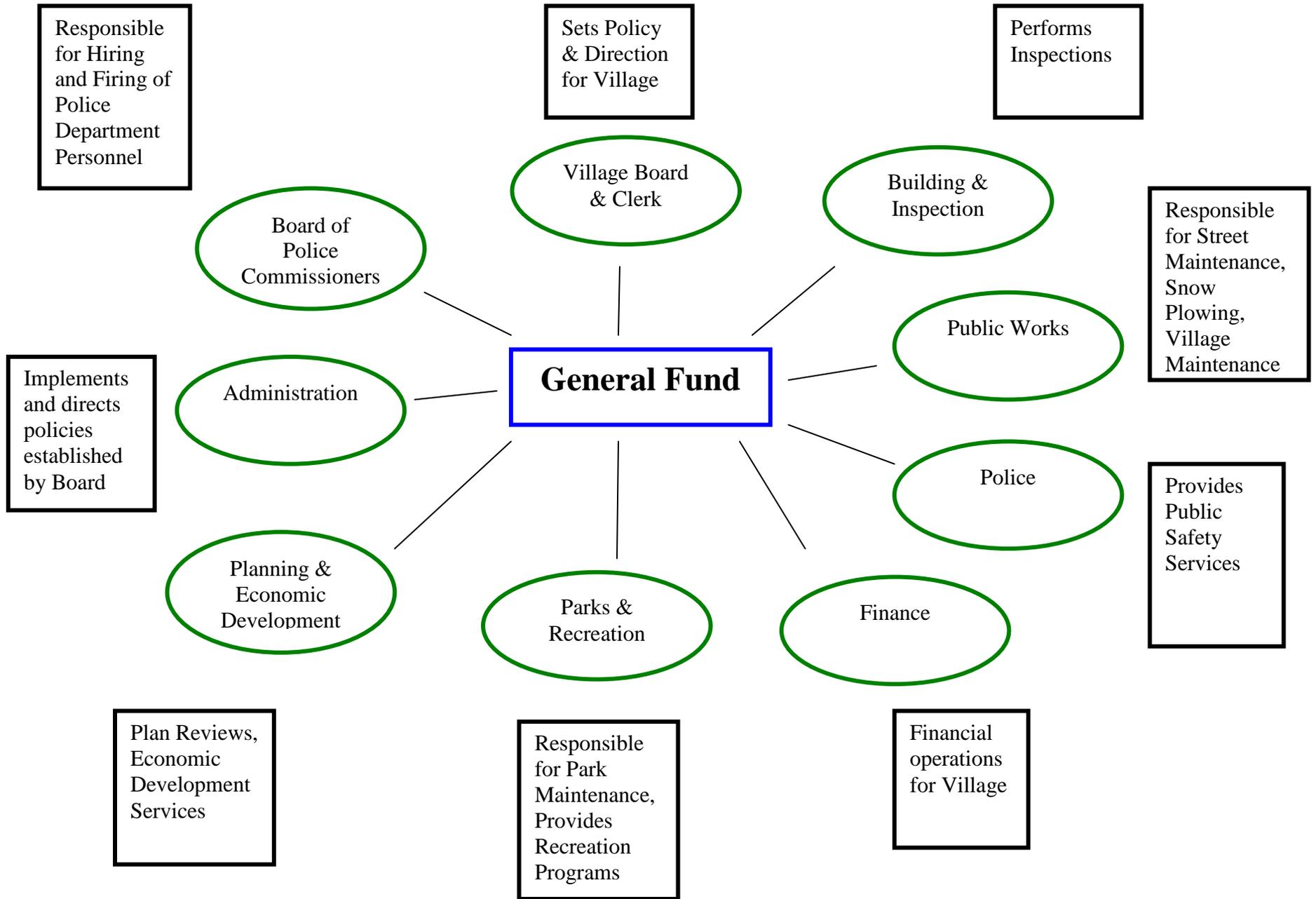
\*\* The two employees that work in planning & economic development are responsible for coordinating and working with the Village's Plan Commission.

Village of Willowbrook  
Fund Structure



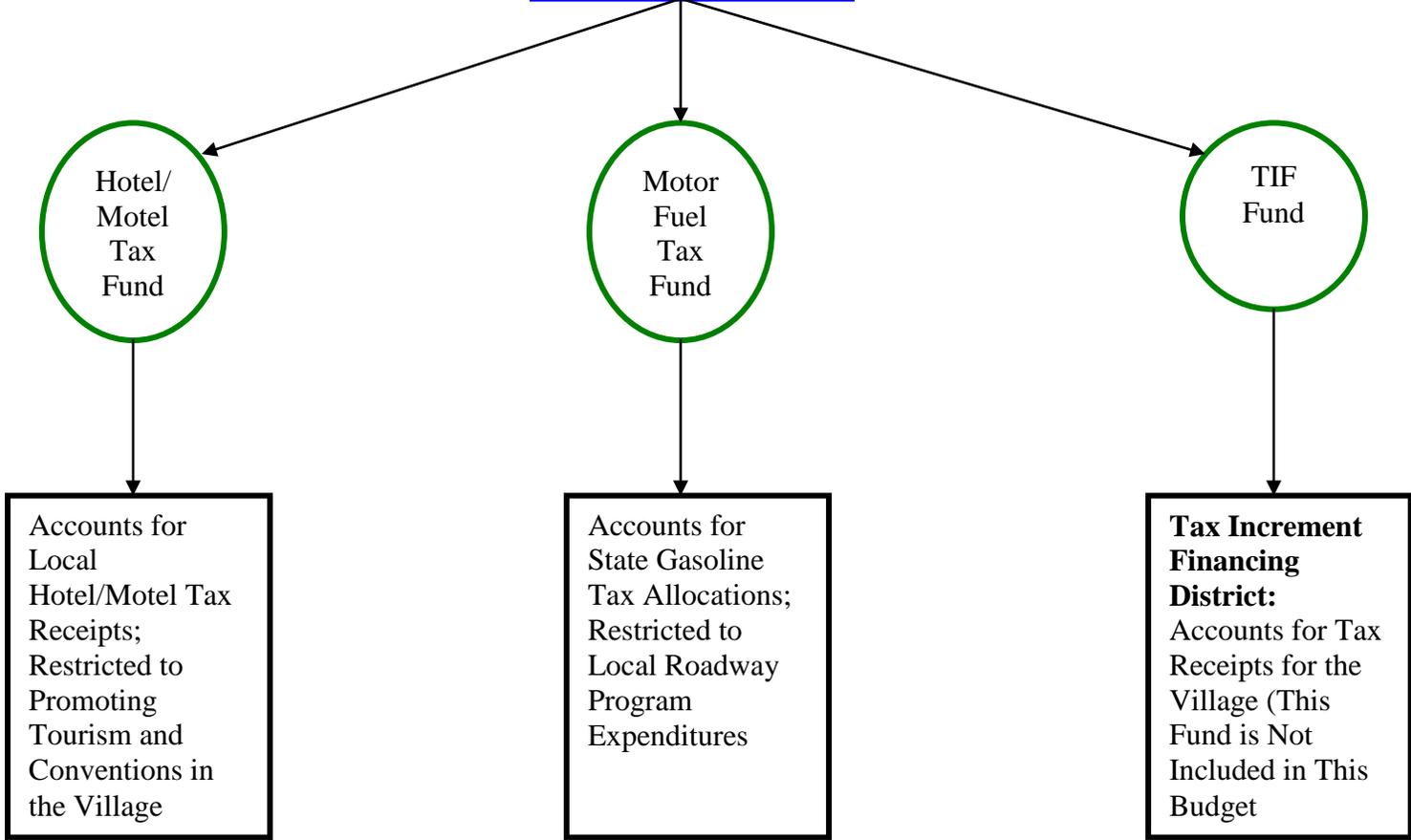
\* The Village does not have any Internal Service Funds as noted above in red.

# Village of Willowbrook – General Fund

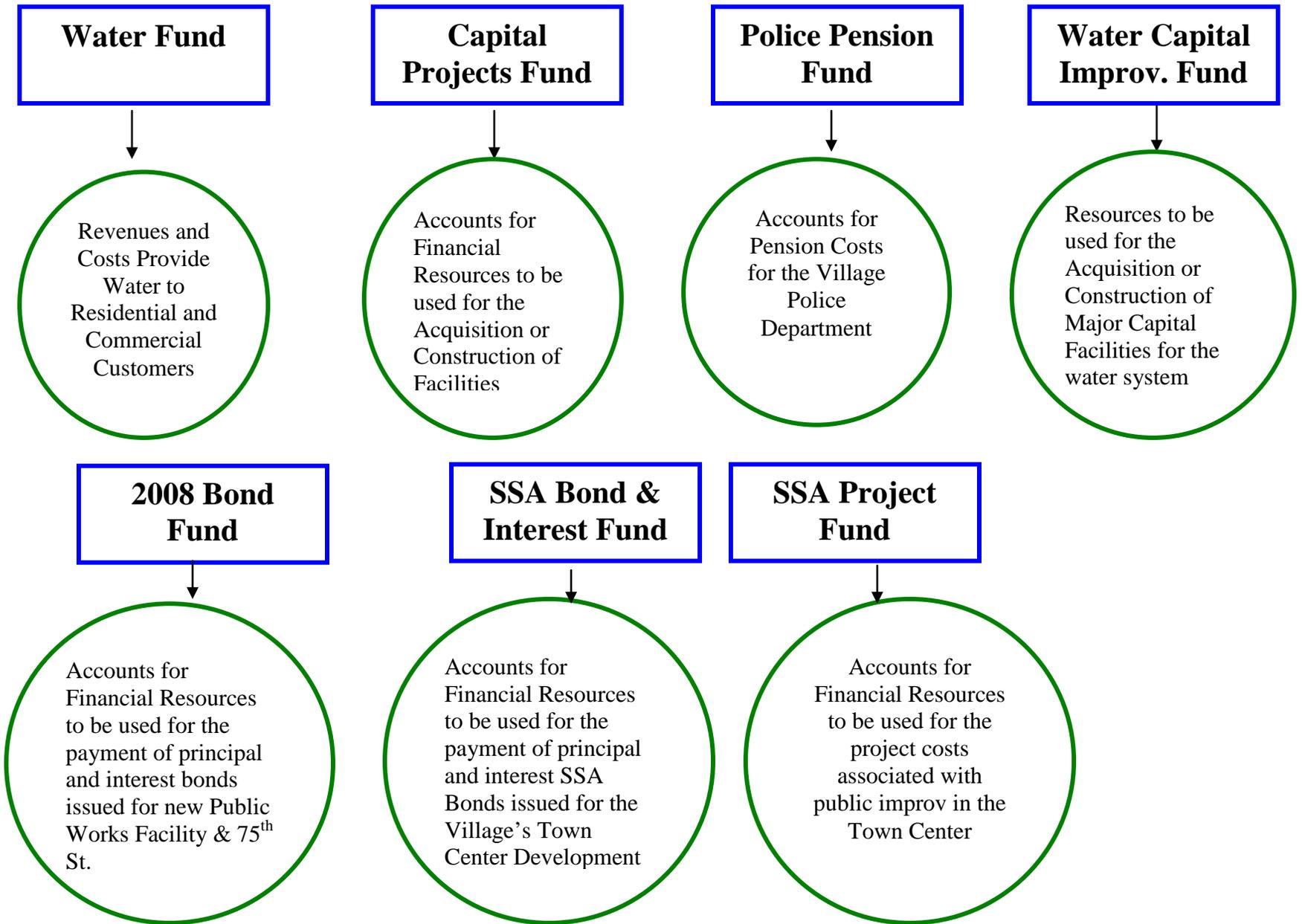


Village of Willowbrook  
Special Revenue Funds

**Special  
Revenue Funds**



**Village of Willowbrook**  
Capital Projects, Water, Police Pension Fund & Special 2008 Bond Funds & 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. *A balanced budget is defined as revenues reported in the FY will be equal or be greater than total expenditures in the FY.* 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 2009-10 general fund budget is balanced. In fact revenues are expected to come in \$10,800 greater than expenditures.

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 2003-2008.

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

- A. September – Senior Staff Workshop
  - The Village Administrator conducts a session with the senior staff to review current initiatives and identify new initiatives for the next budget year. It is during this session that the plan for the budget preview workshop for the Village Board is developed.
- B. October - Board Budget Preview
  - A budget preview is presented to the Village Board by the Administrator which includes an update to the current fiscal year and five year outlook along with indicators/trends that will impact proposed revenue and expenditure options.
  - The Finance Director and Village Administrator prepare an estimate of beginning fund balance and the majority of revenue projections for the budget. A strategy for the upcoming budget year is developed to provide Department Heads with guidelines for preparing their budget requests.
- C. Budget Workshop - Staff
  - Between November and January, the Finance Director incorporates all departmental budget requests into a preliminary draft budget document.
  - A budget session is held on a staff level whereby department heads present requests to the Village Administrator and the Finance Director. Direction is given by the Village Administrator on amounts to be cut prior to Committee review and the Village Board workshop. It is left to the Department Head's discretion on what projects or line items will be reduced.
- D. Committee Reviews:
  - The Village Board committees and park and recreation commission review the overall goals and priority for the entire Village and then review their respective departmental budgets.
  - The draft budget is finalized and a presentation is prepared for the budget workshop.
- E. Village Board Budget Workshops - February
  - An overview of the draft budget and upcoming priorities are presented along with a presentation by each department of their proposed budget. A final workshop is held to review any changes made from the prior workshop before final adoption in the month of April.
  - The Draft Budget is made available for public inspection for at least 10 days prior to the passage of the budget. A public hearing notice is published announcing the date and time of the hearing to obtain any comments from residents. The public hearing for the appropriation ordinance is held in accordance with statutory requirements.
- F. Final Budget - April
  - The final budget is prepared by the Finance Director and presented to the Board 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.
- G. Budget Amendment Process
  - Historically the Village does not make budget amendments. However amendments are possible and require an ordinance and Village Board approval.
  -

The following is a budget timetable detailing the significant timeframes.

## Budget Schedule -- FY2010

Description	Date
<b>Senior Staff Workshop</b>	Sept. 15
Review current FY Initiatives and assess progress Identify initiatives that will carry over to next FY Identify any new initiatives/eliminate if needed Plan for "Budget Preview" Workshop	
<b>Board "Budget Preview" Workshop</b>	Oct. 27
Review Citizen Survey Results Preview of budget (same format as last year) Seek board feedback/input as we begin preparation of budget	
<b>Staff Budget Kick-off Meeting</b>	Oct. 30
Review "preview" materials Review Citizen Survey results Review Board feedback Present budget overview -- status or revenues, to-date expenditures, reserve, etc. Present budget workbook (including increase guidelines) to staff	
<b>Department Budget Submittals Due to Sue</b>	Dec. 2
<b>Individual Department Budget Review Meetings w/Sue and Phil</b>	Dec. 17 - 19
<b>Final Staff Budget Meeting and "Adjustments"</b>	Jan. 12
<b>Presentation to Committees (special Committee meeting)</b>	Jan. 26
<b>Board Budget Workshop I</b>	2/28 or 3/7
<b>Board Budget Workshop II (if needed)</b>	Mar. 23
<b>Final Approval of Budget</b>	27-Apr

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.
- Capital Projects financed through the issuance of bonded debt will be financed for a period not to exceed their useful life.
- Both private placement and the public sale of debt will be evaluated for the most cost effective solution.
- Pay as you go financing will be an integral part of the Village's Capital Improvements Program.
- Annual G.O. Debt should not exceed 10% of General Fund revenues.
- Total G.O. Debt should not exceed 5% of the current Equalized Assessed Valuation.

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

The Village has two debt instruments currently outstanding that do 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 79<sup>th</sup> Street Water Main Extension project. Debt service on the ten-year bonds will be paid by water sale revenues. These bonds are Alternate Revenue Source Bonds and do not fall under the 8.625% bonded debt limitation of the Village's Equalized Assessed Valuation.
2. In July, 2008, the village issued \$2,050,000 in General Obligation Bonds (Alternate Revenue Source) Series 2008 for the construction of a new Public Works Facility and the completion of the 75<sup>th</sup> Street Road extension project. The Public Works Facility will house both the public works function and the water department. Debt service on the 20 year bonds will be paid from general fund and water sales revenues.

## 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	\$315,000	\$155,000	\$12,549	\$167,549
G.O. Bonds 2008	3.75-4.25%	Dec 2027	\$2,050,000	\$0	\$0	\$0

Description	Original Principal	Principal Paydown	Principal Outstanding
Alternate Water Bonds	\$1,300,000	\$985,000	\$315,000
2008 G.O. Bonds	<u>\$2,050,000</u>	<u>\$0</u>	<u>\$2,050,000</u>
Total	\$3,350,000	\$985,000	\$2,365,000

### SCHEDULE OF FUTURE DEBT

Year Ending	<u>Water</u>	<u>Principal</u>	<u>Interest</u>
April 30 2010	\$167,549	\$155,000	\$12,549
2011	\$164,240	\$160,000	\$4,240
Total	\$331,789	\$315,000	\$16,789

Year Ending	<u>2008 G.O</u>	<u>Principal</u>	<u>Interest</u>
April 30 2010	200,668	80,000	120,668
2011	159,744	80,000	79,744
2012	156,744	80,000	76,744
2013	158,744	85,000	73,744
2014	160,556	90,000	70,556
2015	156,956	90,000	66,956
2016	158,356	95,000	63,356
2017	154,556	95,000	59,556
2018	155,756	100,000	55,756
2019	156,756	105,000	51,756
2020	157,556	110,000	47,556
2021	158,156	115,000	43,156
2022	153,556	115,000	38,556
2023	153,956	120,000	33,956
2024	154,006	125,000	29,006
2025	153,850	130,000	23,850
2026	158,487	140,000	18,487
2027	157,537	145,000	12,537
2028	156,375	150,000	6,375
Total	\$3,022,318	\$2,050,000	\$972,318

### LEGAL DEBT LIMIT

Equalized Assessed Valuation EAV(2008)	\$496,035,068
Bond Debt Limit 8.625% of EAV	\$42,783,025
Amount Applicable to Debt Limit	<u>\$0</u>
Legal Debt Margin @ 4/30/09	\$42,783,025

The Village of

**WILLOWBROOK**

**Village of Willowbrook**  
**Fund Balance Analysis Fiscal Years 2008-09 & 2009-10**

	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	2008 Bond Fund	All Funds Total
<b>ESTIMATED Fiscal Year 2008-09</b>										
Fund Balance 5/1/08	\$3,238,820	\$612,688	\$21,274	\$107,055	\$226,224	\$174,549	\$800,461	\$85,386	\$0	\$5,266,456
Estimated Revenues	7,639,720	\$1,743,860	\$87,750	\$232,349	\$1,600	\$4,210	\$91,020	\$2,696,982	\$3,219	\$12,500,710
Estimated Operating Expense	7,110,741	1,625,115	\$99,543	\$0	\$224,584	\$127,297	\$0	\$0	\$0	\$9,187,280
Estimated Capital Expense	399,246	99,303	\$0	\$346,752	\$0	\$0	\$625,694	\$1,463,359	\$0	\$2,934,354
Estimated Fund Balance 4/30/09	<u>\$3,368,553</u>	<u>\$632,130</u>	<u>\$9,481</u>	<u>(\$7,349)</u>	<u>\$3,240</u>	<u>\$51,462</u>	<u>\$265,787</u>	<u>\$1,319,009</u>	<u>\$3,219</u>	<u>\$5,645,532</u>
Days Operating Expense	173									
	General Corporate Fund	Water Fund	Hotel/Motel Tax Fund	Motor Fuel Tax Fund	SSA Bond & Interest Fund	SSA Project Fund	Capital Improv Fund	Capital Projects Fund	2008 Bond Fund	All Funds Total
<b>ESTIMATED Fiscal Year 2009-10</b>										
Estimated Fund Balance 5/1/09	\$3,368,553	\$632,130	\$9,481	(\$7,349)	\$3,240	\$51,462	\$265,787	\$1,319,009	\$3,219	\$5,645,532
Estimated Revenues	\$7,891,677	\$1,825,240	\$80,300	\$240,816	\$324,425	\$840	\$1,560	\$1,000	\$200,668	\$10,566,525
Estimated Operating Expense	7,566,179	1,773,359	\$85,300	\$0	\$322,925	\$51,200	\$0	\$0	\$200,668	\$9,999,631
Estimated Capital Expense	\$314,649	\$37,790	\$0	\$114,500	\$0	\$0	\$140,000	\$1,136,001	\$0	\$1,742,940
Estimated Fund Balance 4/30/10	<u>\$3,379,402</u>	<u>\$646,221</u>	<u>\$4,481</u>	<u>\$118,967</u>	<u>\$4,740</u>	<u>\$1,102</u>	<u>\$127,347</u>	<u>\$184,008</u>	<u>\$3,219</u>	<u>\$4,469,487</u>
Days Operating Expense	163									

**Village of Willowbrook  
All Funds Combined**

	Actual 06-07	Actual 07-08	Budget 08-09	Estimated 08-09	Proposed 09-10
Revenues	\$9,671,166	\$15,504,381	\$13,852,210	\$12,500,710	\$10,566,525
Operating Expense	8,155,928	13,009,287	13,550,219	\$9,187,280	\$9,999,631
Operating Surplus	<u>\$1,515,238</u>	<u>\$2,495,093</u>	<u>\$301,991</u>	<u>\$3,313,430</u>	<u>\$566,894</u>
Capital Budget	659,242	1,145,875	1,189,677	2,934,354	1,742,940
Net Surplus	<u><u>\$855,996</u></u>	<u><u>\$1,349,219</u></u>	<u><u>(\$887,685)</u></u>	<u><u>\$379,076</u></u>	<u><u>(\$1,176,046)</u></u>

**Village of Willowbrook  
All Funds Combined**

	Actual 06-07	Actual 07-08	Budget 08-09	Estimated 08-09	Proposed 09-10
<b>REVENUE</b>					
General Corporate Fund	7,038,063	8,070,237	7,862,181	7,639,720	7,891,677
Water Fund	1,839,155	2,075,061	1,847,650	1,743,860	1,825,240
Hotel/Motel Tax Fund	92,925	96,467	92,900	87,750	80,300
Motor Fuel Tax Fund	266,782	259,991	263,150	232,349	240,816
SSA Bond & Interest Fund	\$0	\$226,224	\$5,900	\$1,600	\$324,425
SSA Project Fund	\$0	\$3,825,419	\$450	\$4,210	\$840
Water Capital Improv Fund	200,270	737,589	134,700	91,020	1,560
Capital Projects Fund	233,972	213,393	3,645,279	2,696,982	1,000
2008 Bond Fund	\$0	\$0	\$0	\$3,219	\$200,668
<b>Total</b>	<b>\$9,671,166</b>	<b>\$15,504,381</b>	<b>\$13,852,210</b>	<b>\$12,500,710</b>	<b>\$10,566,525</b>
<b>EXPENDITURES</b>					
General Corporate Fund	6,589,120	7,225,114	7,850,404	7,509,987	7,880,828
Water Fund	1,739,364	2,366,904	1,795,811	1,724,418	1,811,149
Hotel/Motel Tax Fund	86,190	94,503	100,000	99,543	85,300
Motor Fuel Tax Fund	85,326	373,742	385,000	346,752	114,500
SSA Bond & Interest Fund	\$0	\$0	\$224,584	\$224,584	\$322,925
SSA Project Fund	\$0	\$3,650,870	\$7,880	\$127,297	\$51,200
Water Capital Improv Fund	\$133,182	\$82,771	\$669,901	\$625,694	\$140,000
Capital Projects Fund	181,988	361,259	3,706,316	1,463,359	1,136,001
2008 Bond Fund	\$0	\$0	\$0	\$0	200,668
<b>Total</b>	<b>\$8,815,170</b>	<b>\$14,155,162</b>	<b>\$14,739,895</b>	<b>\$12,121,634</b>	<b>\$11,742,571</b>
<b>Surplus (Deficit)</b>	<b>\$855,996</b>	<b>\$1,349,219</b>	<b>(\$887,685)</b>	<b>\$379,076</b>	<b>(\$1,176,046)</b>

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

	MAJOR FUND General Fund			MAJOR FUND Water & Water Cap Improv. Fund			NON-MAJOR FUNDS (Hotel/Motel-Motor Fuel Tax & Cap Proj)		
	Actual	Est. Actual	Proposed	Actual	Est. Actual	Proposed	Actual	Est. Actual	Proposed
	07-08	08-09	09-10	07-08	08-09	09-10	07-08	08-09	09-10
<b>GENERAL FUND</b>									
<b>REVENUES</b>									
Taxes	5,842,591	6,145,785	5,885,874	0	0	0	95,587	87,400	80,000
Licenses and permits	920,752	256,850	265,850	0	0	0	0	0	0
Intergovernmental	468,355	407,000	427,282	572,250	0	0	253,369	231,349	240,316
Charges for Services	122,848	88,492	77,955	2,017,685	1,730,120	1,810,240	0	0	0
Fines and forfeits	188,449	215,000	787,160	0	0	0	0	0	0
Investment Income	99,310	30,000	27,750	46,871	16,720	10,260	20,894	21,350	1,800
Miscellaneous	402,590	481,298	414,806	31,875	5,040	6,300	0	100,432	0
<b>Total</b>	<b>8,044,895</b>	<b>7,624,425</b>	<b>7,886,677</b>	<b>2,668,681</b>	<b>1,751,880</b>	<b>1,826,800</b>	<b>369,850</b>	<b>440,531</b>	<b>322,116</b>
<b>EXPENDITURES</b>									
General Government	1,914,034	1,846,762	1,869,725	0	0	0	94,503	99,543	85,300
Public safety	4,000,451	4,343,482	4,772,234	0	0	0	0	0	0
Highways and streets	666,158	838,287	853,753	0	0	0	588,668	1,810,111	1,114,047
Health and welfare	0	0	0	0	0	0	0	0	0
Culture and recreation	444,471	436,456	385,116	0	0	0	0	0	0
Water Service	0	0	0	1,756,572	1,684,724	1,719,386	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0
Principal retirement	0	0	0	125,000	145,000	155,000	141,000	0	0
Interest and fiscal charges	0	0	0	32,205	20,388	12,549	5,333	0	0
<b>Total</b>	<b>7,025,114</b>	<b>7,464,987</b>	<b>7,880,828</b>	<b>1,913,777</b>	<b>1,850,112</b>	<b>1,886,935</b>	<b>829,504</b>	<b>1,909,654</b>	<b>1,199,347</b>
<b>Net surplus (Deficient)</b>	<b>1,019,781</b>	<b>159,438</b>	<b>5,849</b>	<b>754,904</b>	<b>(98,232)</b>	<b>(60,135)</b>	<b>(459,654)</b>	<b>(1,469,123)</b>	<b>(877,231)</b>
<b>Other Fin Sources (uses)</b>									
Transfer Other Funds	(200,000)	(45,000)	0	0	(417,000)	(64,214)	200,000	545,000	(136,454)
Bond Proceeds	0	0	0	0	0	0	0	2,031,550	0
Sale of Capital Assets	25,342	15,295	5,000	0	0	0	0	0	0
<b>Total Other Fin Sources (uses)</b>	<b>(174,658)</b>	<b>(29,705)</b>	<b>5,000</b>	<b>0</b>	<b>(417,000)</b>	<b>(64,214)</b>	<b>200,000</b>	<b>2,576,550</b>	<b>(136,454)</b>
Est. Fund Bal 5/1	2,393,698	3,238,821	3,368,553	658,245	1,413,149	897,917	473,368	213,714	1,321,141
Est. Fund Bal 4/30	3,238,821	3,368,554	3,379,402	1,413,149	897,917	773,568	213,714	1,321,141	307,456

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

NON-MAJOR FUNDS (SSA Bond & Project Funds)			NON-MAJOR FUNDS 2008 Bond Fund			TOTAL All Funds		
Actual 07-08	Est. Actual 08-09	Proposed 09-10	Actual 07-08	Est. Actual 08-09	Proposed 09-10	Actual 07-08	Est. Actual 08-09	Proposed 09-10
0	0	322,925	0	0	0	5,938,178	6,233,185	6,288,799
0	0	0	0	0	0	920,752	256,850	265,850
0	0	0	0	0	0	1,293,974	638,349	667,598
0	0	0	0	0	0	2,140,533	1,818,612	1,888,195
0	0	0	0	0	0	188,449	215,000	787,160
45,229	5,810	2,340	0	0	0	212,304	73,880	42,150
0	0	0	0	0	0	434,465	586,770	421,106
<u>45,229</u>	<u>5,810</u>	<u>325,265</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,128,655</u>	<u>9,822,646</u>	<u>10,360,858</u>
3,650,869	127,297	51,200	0	0	0	5,659,406	2,073,602	2,006,225
0	0	0	0	0	0	4,000,451	4,343,482	4,772,234
0	0	0	0	0	0	1,254,826	2,648,398	1,967,800
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	444,471	436,456	385,116
0	0	0	0	0	0	1,756,572	1,684,724	1,719,386
0	0	0	0	0	0	0	0	0
0	0	105,000	0	0	80,000	266,000	145,000	340,000
0	224,584	217,925	0	0	120,668	37,538	244,972	351,142
<u>3,650,869</u>	<u>351,881</u>	<u>374,125</u>	<u>0</u>	<u>0</u>	<u>200,668</u>	<u>13,419,264</u>	<u>11,576,634</u>	<u>11,541,903</u>
<u>(3,605,640)</u>	<u>(346,071)</u>	<u>(48,860)</u>	<u>0</u>	<u>0</u>	<u>(200,668)</u>	<u>(2,290,609)</u>	<u>(1,753,988)</u>	<u>(1,181,045)</u>
0	0	0	0	0	200,668	0	83,000	0
4,006,414	0	0	0	3,219	0	4,006,414	2,034,769	0
0	0	0	0	0	0	25,342	15,295	5,000
<u>4,006,414</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,219</u>	<u>200,668</u>	<u>4,031,756</u>	<u>2,133,064</u>	<u>5,000</u>
0	400,774	54,703	0	0	3,219	3,525,311	5,266,458	5,645,533
<u>400,774</u>	<u>54,703</u>	<u>5,843</u>	<u>0</u>	<u>3,219</u>	<u>3,219</u>	<u>5,266,458</u>	<u>5,645,534</u>	<u>4,469,488</u>

VILLAGE OF WILLOWBROOK  
SUMMARY OF FUND REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE

	General Fund	Water Fund	Hotel Motel Tax Fund	Motor Fuel Tax Fund	SSA Funds	Water Capital Impr Fund	Capital Projects Fund	2008 Bond Fund	All Funds Total
<b>REVENUES</b>									
Taxes	5,885,874		80,000		322,925				6,288,799
Licenses and permits	265,850								265,850
Intergovernmental	427,282			240,316					667,598
Charges for Services	77,955	1,810,240							1,888,195
Fines and forfeits	787,160								787,160
Investment Income	27,750	8,700	300	500	2,340	1,560	1,000		42,150
Miscellaneous	414,806	6,300							421,106
<b>Total Revenues</b>	<b>7,886,677</b>	<b>1,825,240</b>	<b>80,300</b>	<b>240,816</b>	<b>325,265</b>	<b>1,560</b>	<b>1,000</b>	<b>0</b>	<b>10,360,858</b>
<b>EXPENDITURES</b>									
General Government	1,704,574		85,300						1,789,874
Public safety	4,772,234								4,772,234
Highways and streets	853,753			114,500			999,547		1,967,800
Planning & Economic Dev	165,151				51,200				216,351
Health and welfare									0
Culture and recreation	385,116								385,116
Water Service		1,643,600				140,000			1,783,600
Debt Service									0
Principal retirement		155,000			105,000			80,000	340,000
Interest and fiscal charges		12,549			217,925			120,668	351,142
<b>Total Expenditures</b>	<b>7,880,828</b>	<b>1,811,149</b>	<b>85,300</b>	<b>114,500</b>	<b>374,125</b>	<b>140,000</b>	<b>999,547</b>	<b>200,668</b>	<b>11,606,117</b>
<b>Net surplus (Deficient)</b>	<b>5,849</b>	<b>14,091</b>	<b>(5,000)</b>	<b>126,316</b>	<b>(48,860)</b>	<b>(138,440)</b>	<b>(998,547)</b>	<b>(200,668)</b>	<b>-1,245,259</b>
<b>Other Financing Sources (uses)</b>									
Transfer to from other funds	0	0					(136,454)	200,668	64,214
Transfer to TIF Fund	0								0
Bond Proceeds									0
Sale of Capital Assets	5,000								5,000
<b>Total Other Financing Sources</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(136,454)</b>	<b>200,668</b>	<b>69,214</b>
Est Fund Bal 5/1/09	3,368,553	632,130	9,481	(7,349)	54,702	265,787	1,319,009	3,219	5,645,532
Est Fund Bal 4/30/09	3,379,402	646,221	4,481	118,967	5,842	127,347	184,008	3,219	4,469,487

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

Salaries include full and part time employees but do not include overtime costs.  
The Village Board approved a pool increase of 2.5% for non-union employees.

<b>Fund</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>	<b>Salaries</b>	<b>Salaries2</b>
	Budgeted	Budgeted	Dollar	%
	Salaries	Salaries	Change	Change
<b>GENERAL FUND</b>				
Village Board & Clerk	23,750	25,550	1,800	7.6%
Administration	227,702	228,477	775	0.3%
Planning & Economic Dev	83,566	86,480	2,914	3.5%
Parks & Recreation	60,676	62,791	2,115	3.5%
Finance	193,987	196,667	2,680	1.4%
<sup>1</sup> Police	2,484,276	2,518,715	34,439	1.4%
Public Works	165,115	171,610	6,495	3.9%
Building & Zoning	81,390	86,381	4,991	6.1%
<sup>2</sup> <b>WATER FUND</b>	165,615	163,610	(2,005)	-1.2%
<b>TOTAL</b>	<b>3,486,077</b>	<b>3,540,281</b>	<b>54,204</b>	<b>1.6%</b>

**BENEFITS**

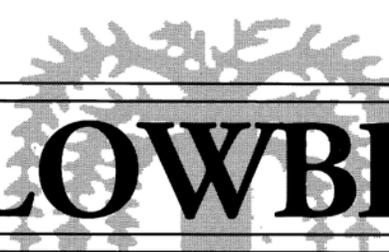
Benefits include health and dental insurance, pension costs and related payroll taxes.

<b>Fund</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>	<b>Benefits</b>	<b>Benefits2</b>
	Budgeted	Budgeted	Dollar	%
	Benefits	Benefits	Change	Change
<b>GENERAL FUND</b>				
<sup>1</sup> Village Board & Clerk	1,850	1,954	104	5.6%
<sup>1</sup> Administration	97,108	102,065	4,957	5.1%
<sup>1</sup> Planning & Economic Dev	29,748	32,075	2,327	7.8%
<sup>1</sup> Parks & Recreation	13,210	13,795	585	4.4%
<sup>1</sup> Finance	55,727	58,055	2,328	4.2%
<sup>2</sup> Police	771,848	857,599	85,751	11.1%
<sup>4</sup> Public Works	57,134	51,173	(5,961)	-10.4%
Building & Zoning	40,119	43,054	2,935	7.3%
<sup>4</sup> <b>WATER FUND</b>	58,604	52,121	(6,483)	-11.1%
<b>TOTAL</b>	<b>1,125,348</b>	<b>1,211,891</b>	<b>86,543</b>	<b>7.7%</b>

<sup>1</sup> Police Department includes new part time position for Red Light Enforcement Program

<sup>2</sup> Decrease relates to differential pay for employee called to active duty paid in the prior year

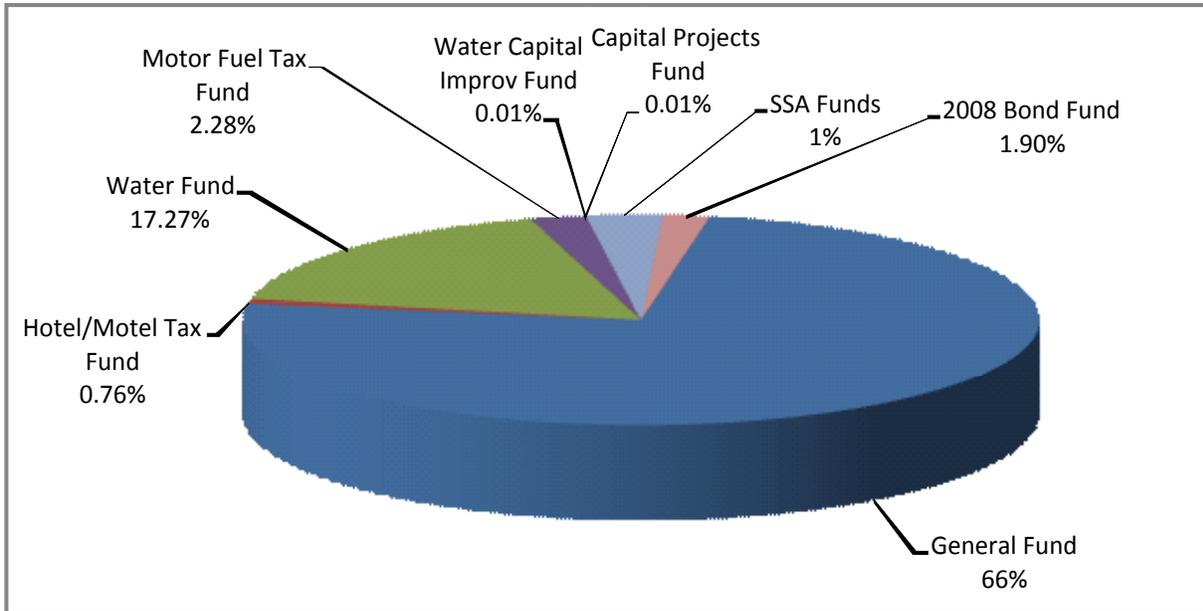
The Village of  
**WILLOWBROOK**



## MAJOR REVENUE SOURCES BY FUND

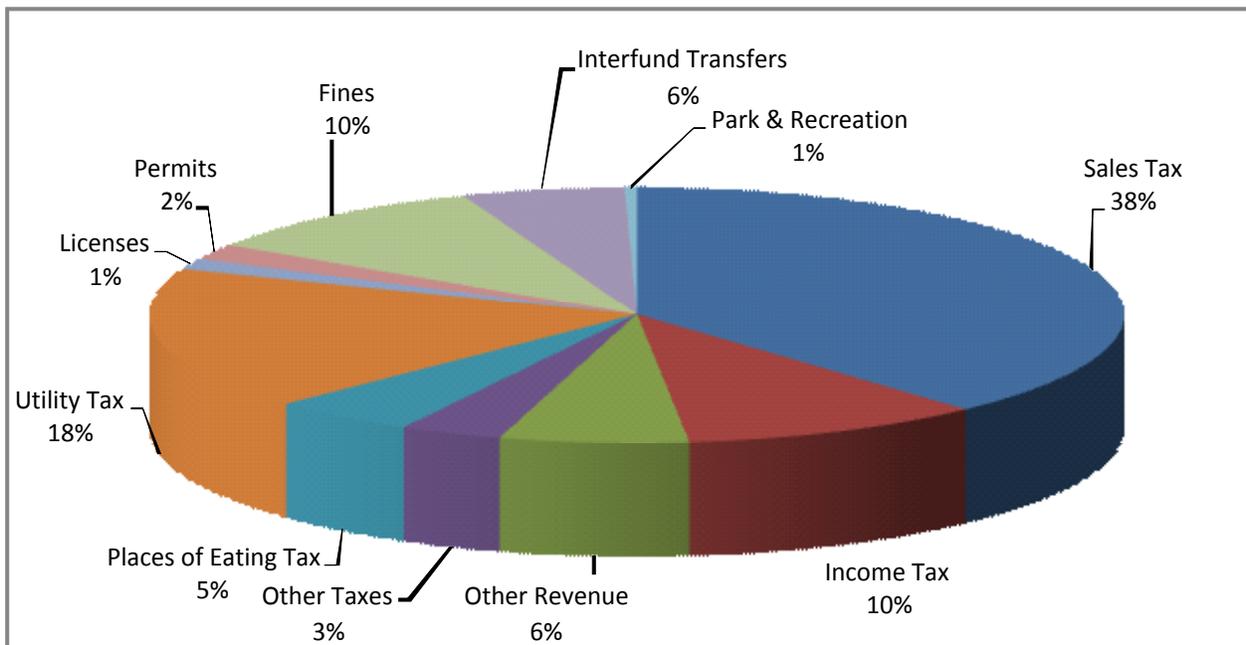
The principal revenue source for FY 2008-09 continues to be the Village's portion of the State sales tax on retail sales within the Village, utility taxes and water sales.

### All Funds Revenue \$10,566,525



### General Corporate Fund Revenues By Source \$7,891,677

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

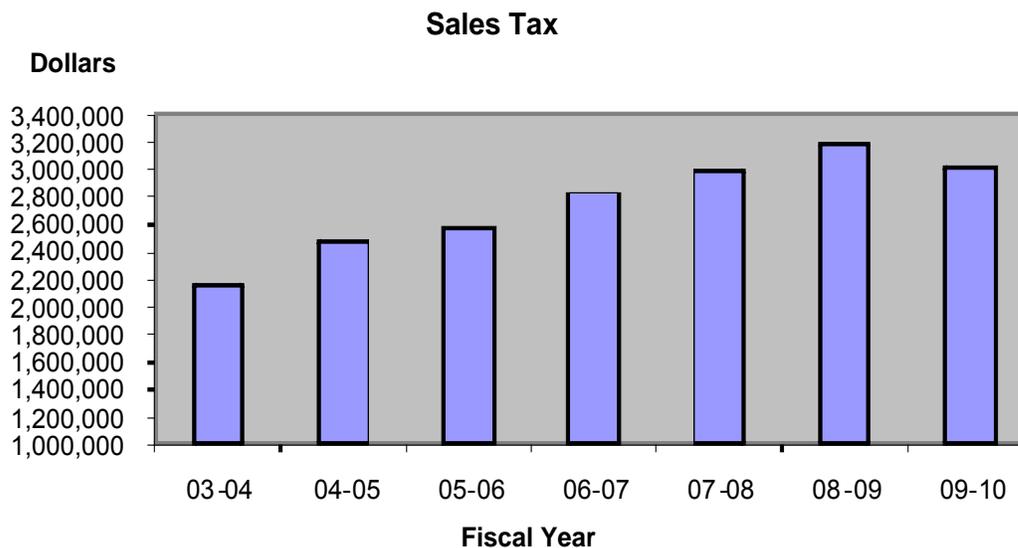
### Sales Tax - \$3,018,750 (38%)

General purchase of goods in the Village generates a 7.25% sales tax to the State. The municipality where the tax is collected receives 1% of the revenues collected. Included in the sales tax figures are the Village's share of auto rental tax, and local use tax. The accompanying chart illustrates actual collections for the past 5 years combined with an estimate of FY 2008-09 revenues and the projections for FY 2009-10. The FY 2008-09 estimate is expected to come \$150,000 or 4.5% below the budgeted amount. While 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 the economic downturn has impacted revenues.

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 2009-10 sales tax projection. Estimated revenues from FY 2008-09 totaling \$3,177,630 were used as a starting point. While the Village has parcels available in the Town Center there were no new growth assumptions built into the FY 2009-10 budget. In fact staff and the Village Board were making assumption changes through the month of April 2009 based on the most current data. Based on the uncertainty of the economic environment, the FY 2008-09 estimate of \$3,177,630 was reduced by 5% for a total sales tax budget of \$3,018,750.

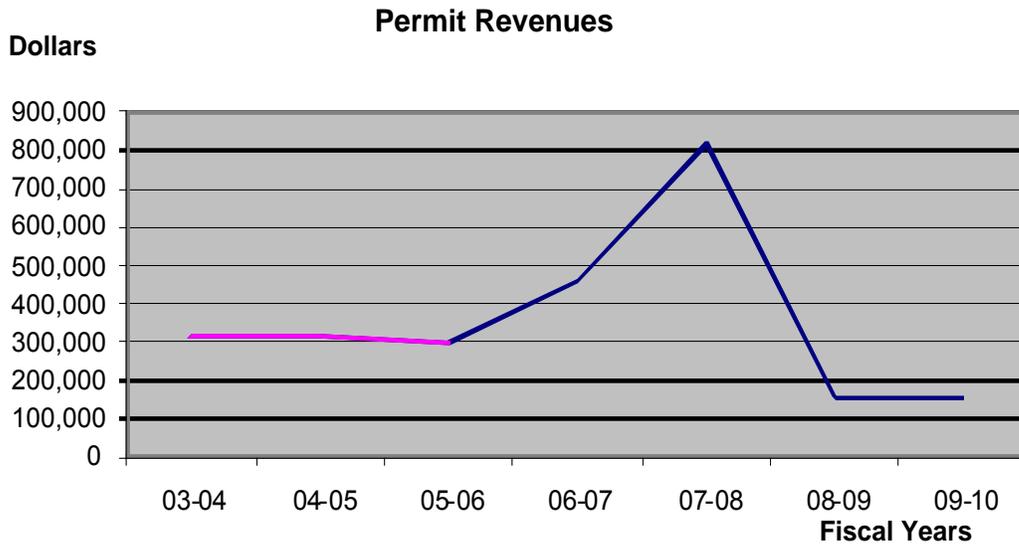
While the economy has been on the decline the Village has been fortunate to have the Town Center Development up and running. Retailers and restaurants such as Michaels, Sports Authority, Bed Bath & Beyond, and Staples, Portillo's, Panera Bread, Starbucks, Chipotle and Jamba Juice have all fared well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



**Permit Revenues - \$157,000 (2%)**

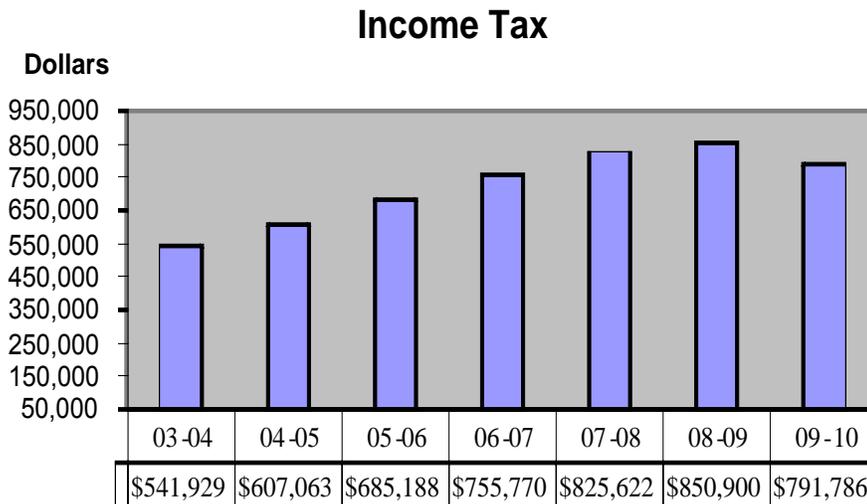
The Village is permitted by law to charge permit fees for certain activities. Examples include building and sign permits. The \$157,000 projection is based on permit fees for the normal permit required activities that occur throughout the year. The Village did not include any permit revenues for new development. After an annual review of the permit fee schedule, there are no increases planned for FY 2009-10. 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 2008-09 and a projection for FY 2009-10. The Fiscal Year 2007-08 numbers includes the majority of Town Center permit fees. The past fiscal year saw the lowest permit fees collected in many years.



▪ **State Income Tax - \$791,786 (10%)**

The Village receives a portion of State income tax receipts on a per-capita basis. Based on information from the Illinois Municipal League, the Village is estimating a per-capita distribution of \$88.30 for FY 2009-10, down from \$92.25 in FY 2008-09. The anticipated decrease over the prior year receipts came as no surprise with the current economy. 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 - \$267,138 (3%)**

- 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 - \$66,000 This tax will be levied for the specific purpose of providing special recreation opportunities for participants in the Village's park and recreation programs. The tax levy will provide revenues to pay for the Village's membership in the Gateway Association and other park improvements.
- Amusement Tax - \$90,000 The Village imposes an amusement tax equal to 6% of the gross receipts collected in the form of fees or charges for amusement purposes. The primary entities remitting amusement tax are a bowling alley and athletic clubs that are located in the Village.
- Personal Property Replacement Tax - \$1,000 In accordance with 30 ILCS 115/12, Personal Property Taxes are paid by the state to all local taxing units that previously levied a tax on personal property. Taxation on personal property by local taxing units has been abolished.
- Telecommunication lease - \$26,938 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 2009-10 will be the thirteenth year of the agreement.

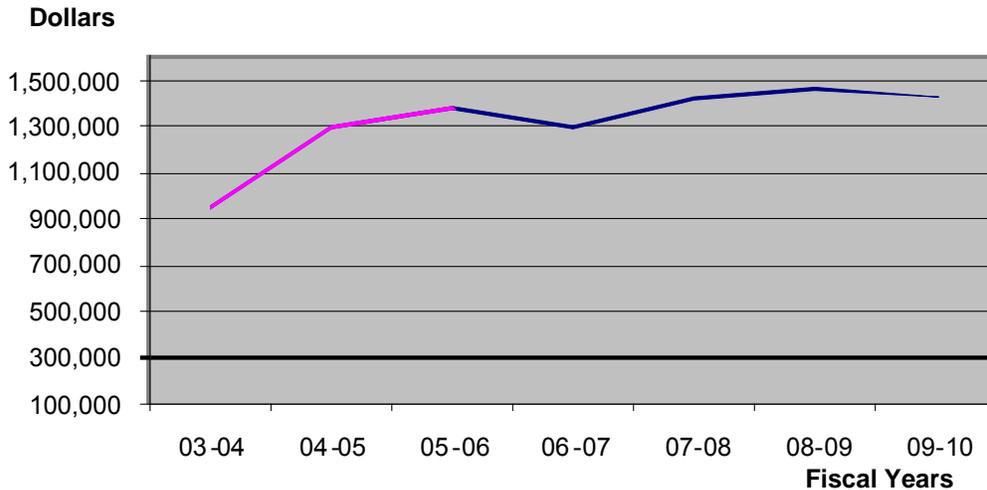
### **Places of Eating Tax – \$380,000 (5%)**

A 1.0% Places of Eating tax has been assessed to businesses in the Village that sell food and beverages at retail and contain indoor seating on the premises. The 1.0% tax is passed onto the consumer and is charged on the gross receipts charged. There are currently 36 establishments that are assessed this tax.

### **Utility Tax - \$1,428,200 (18%)**

A 5.00% Utility Tax on gross electricity, natural gas and telecommunication transmissions in the Village continues to generate substantial revenue. Also included in Utility Tax is the 6.00% Simplified Municipal Telecommunication Tax the State of Illinois now administers. The Utility Tax rate was raised from 3.75% to 5.00% and the Simplified Municipal Telecommunication tax was raised from 4.75% to 6.00% in FY 2004-05. The budgeted amount of utility tax revenues were based on actual collections in FY 2008-09 with a built in decrease for the economic conditions.

## UTILITY TAX REVENUES



▪ Utility Tax – Water System –

Of the \$1,428,200 in utility taxes \$90,700 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 - \$787,160 (10%)** Fine income received by the Village for local ordinance violations and traffic court fines. The Village will be implementing red light camera in July 2009. It is estimated that revenues of \$587,160 will be generated.

**Interfund Transfer - \$427,282 (6%)** A fund transfer from the water fund to the general fund to offset administrative and general building maintenance costs incurred by the general fund departments to service the fund. Services provided include police services, equipment, payroll personnel, accounting, legal, insurance, engineering, and data processing. A detailed breakdown of the transfer amount is included in the water fund section of this budget.

**Park and Recreation Revenue - \$32,055 (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. In order to stimulate participation in recreation programs the Village discounted most recreation fees by 50%.

**Other Revenue - \$493,456 (6%)**

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

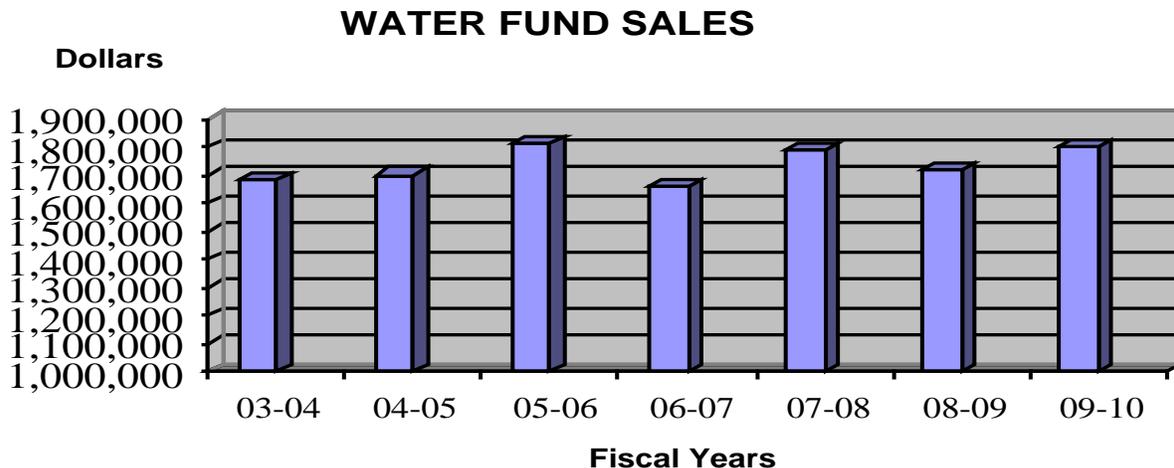
- Interest Income – The Treasurer of the Village (Director of Finance) is directed by State statute to invest the idle funds of the Village to offset revenue requirements of the Village. Investment vehicles utilized include participation in the Illinois Funds, an investment pool administered by the State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

**WATER FUND**  
**\$1,825,240**

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 (99%)**

In FY 2008-09 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 79<sup>th</sup> 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 2008-09 and projected amounts for FY 2009-10.



**Other - \$25,240 (1%)**

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

**HOTEL/MOTEL TAX FUND**  
**\$80,300**

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.

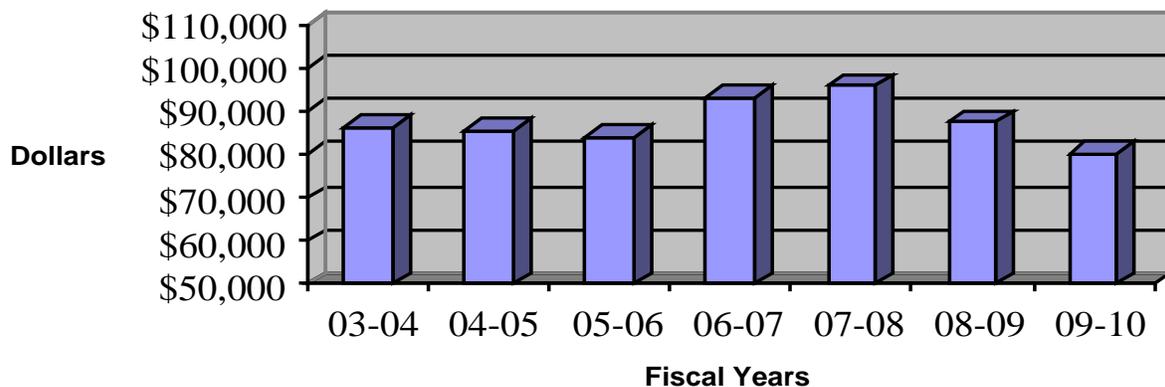
**Hotel /Motel Tax - \$80,000 (99%)**

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 - \$300 – (1%)**

Investment revenue expected to be earned.

**HOTEL/MOTEL TAX REVENUES**



**MOTOR FUEL TAX FUND**  
**\$240,316**

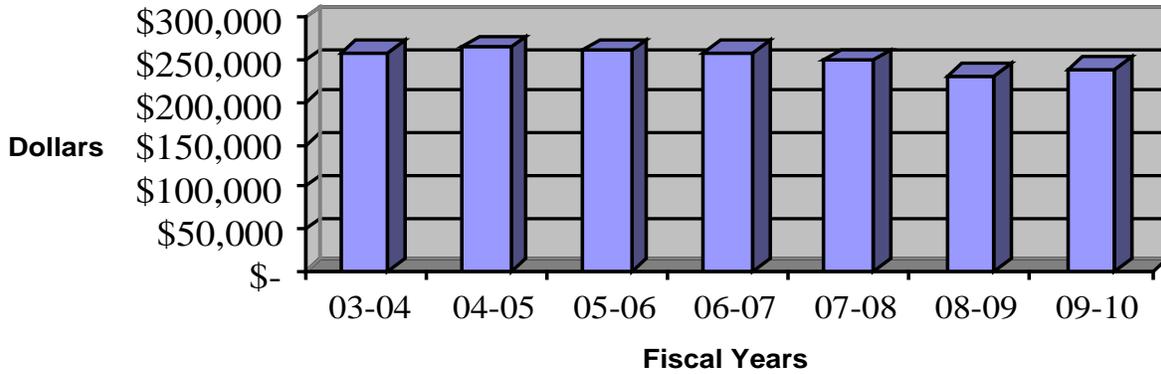
**MFT Allotments - \$240,316 (98.5%)**

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 2009-10 the IML is projecting a decrease growth in receipts. The projection decreased from \$28.90 per capita for FY 2008-09 to \$26.80 for FY 2009-10.

**Interest Income - \$500 (.05%)**

Investment revenue expected to be earned.

## MOTOR FUEL TAX REVENUES



### SPECIAL SERVICE AREA ONE BOND FUND

**\$322,925**

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 - \$1,500**

Investment revenue expected to be earned.

### SPECIAL SERVICE AREA ONE PROJECT FUND

**\$840**

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

**\$1,560**

The Water Capital Improvements Fund accounts for financial resources to be used for the acquisition or construction of capital facilities for the Village's water system. For the past several years' revenues in this fund came from a decrease in water rates charged to the Village by the DuPage Water Commission. Effective May 1, 2009 the water rates from the DuPage Water Commission increased and the only source of new revenues for the fund will be interest earnings.

**CAPITAL PROJECTS FUND**  
**\$1,000**

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

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

Investment revenue expected to be earned.

**2008 BOND FUND**  
**\$200,668**

The 2008 Bond Fund (Debt Service Fund) is used to account for the funding and payment of the 20 year 2008 General Obligation Alternate Revenue Source Bonds. The 2008 Bonds were issued to pay for a portion of the new Public Works Facility and the completion of the 75<sup>th</sup> Extension Project. Funding for the debt service payments will come from the water and general fund revenues.

**Village of Willowbrook  
Revenue Summary**

<b>Description</b>	<b>FY 06-07 Actual</b>	<b>FY 07-08 Budget</b>	<b>FY 08-09 BUDGET</b>	<b>FY 08-09 Estimated Actual</b>	<b>FY 09-10 Proposed Budget</b>
General Corporate Fund	7,038,063	8,070,237	7,862,181	7,639,720	7,891,677
Water Fund	1,839,155	2,075,061	1,847,650	1,743,860	1,825,240
Hotel/Motel/Tax Fund	92,925	96,467	92,900	87,750	80,300
Motor Fuel Tax Fund	266,782	259,991	263,150	232,349	240,816
SSA Bond Fund	-	226,224	5,900	1,600	324,425
SSA Project Fund	-	3,825,419	450	4,210	840
Water Capital Improvements Fund	200,270	737,589	134,700	91,020	1,560
Capital Projects Fund	233,972	213,393	3,645,279	2,696,982	1,000
2008 Bond Fund	-	-	-	3,219	200,668
<b>Total Revenues</b>	<b>\$9,671,166</b>	<b>\$15,504,381</b>	<b>\$13,852,210</b>	<b>\$12,500,710</b>	<b>\$10,566,525</b>

Difference from Budget 08-09 to Proposed 09-10: -23.72%

Difference from Budget 08-09 to Estimated 08-09: -9.76%

Difference from Estimated 08-09 to Proposed 09-10: -15.47%

**VILLAGE OF WILLOWBROOK**  
**ADMINISTRATIVE BUDGET**  
**MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
	General Corporate Fund					
	REVENUES					
	Operating Revenue					
01-310-101	Property Tax Levy-SRA	63,725	63,964	63,900	63,900	66,000
01-310-102	Property Tax Levy-Rd & Bridge	80,412	81,710	83,200	84,100	83,200
01-310-103	Prior Year Tax Collected	-	-	-	-	-
* TOTAL	Property Taxes	144,137	145,674	147,100	148,000	149,200
	Other Taxes					
01-310-201	Municipal Sales Tax	2,831,902	3,001,978	3,327,630	3,177,630	3,018,750
01-310-202	Illinois Income Tax	755,770	825,622	827,200	850,900	791,786
01-310-203	Amusement Tax	92,273	102,217	62,200	97,000	90,000
01-310-204	Replacement Tax	1,453	1,657	1,000	1,000	1,000
01-310-205	Utility Tax	1,214,339	1,327,296	1,247,500	1,379,900	1,337,500
01-310-207	Telecommunication Lease	23,270	24,433	25,655	25,655	26,938
01-310-208	Places of Eating Tax	263,384	324,682	455,900	380,000	380,000
01-310-209	Utility Tax-Water System	82,242	88,556	93,000	85,000	90,000
01-310-210	Utility Tax-Water System	611	476	700	700	700
* TOTAL	Other Taxes	5,265,243	5,696,917	6,040,785	5,997,785	5,736,674
	Licenses					
01-310-301	Vehicle Licenses	-	-	-	-	-
01-310-302	Liquor Licenses	41,500	56,250	57,500	46,500	57,500
01-310-303	Business Licenses	36,604	35,683	40,000	42,000	40,000
01-310-305	Vending Machine	2,415	2,490	2,350	2,350	2,350
01-310-306	Scavenger Licenses	9,000	7,000	9,000	9,000	9,000
* TOTAL	Licenses	89,519	101,423	108,850	99,850	108,850
	Permits					
01-310-401	Building Permits	453,147	800,432	375,000	150,000	150,000
01-310-402	Sign Permits	2,918	18,151	6,000	6,000	6,000
01-310-403	Other Permits	1,186	746	1,000	1,000	1,000
* TOTAL	Permits	457,251	819,329	382,000	157,000	157,000
	Fines					
01-310-501	Circuit Court Fines	125,856	128,574	150,000	150,000	150,000
01-310-502	Traffic Fines	77,996	59,875	40,000	65,000	50,000
01-310-503	Red Light Fines	-	-	-	-	587,160
* TOTAL	Fines	203,852	188,449	190,000	215,000	787,160
	Transfers-Other Funds					
01-310-601	Administrative Support Reimb.-Water Fund	428,760	468,355	407,000	407,000	427,282
01-310-605	Transfer From TIF	-	-	-	-	-
01-310-610	Transfer From Capital Project Fund	5,300	-	-	-	-
* TOTAL	Transfer Other Funds	434,060	468,355	407,000	407,000	427,282
	Charges & Fees					
01-310-700	Planning Application Fees	-	-	12,000	12,000	12,000
01-310-701	Public Hearing Fees	2,550	-	10,200	1,700	4,250
01-310-702	Planning Review Fees	-	53,346	18,000	12,000	10,000
01-310-703	Annexation Fees	2,000	9,092	1,500	1,700	1,500
01-310-704	Accident Report Copies	2,320	2,560	2,000	2,000	2,000
01-310-706	Copies-Ordinances & Maps	681	427	2,000	1,000	2,000
01-310-723	Elevator Inspection Fees	5,250	5,050	5,150	2,900	5,150
01-310-724	Burglar Alarm Fees	7,360	5,990	9,000	13,605	9,000
* TOTAL	Charges & Fees	20,161	76,465	59,850	46,905	45,900

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
Park & Recreation Revenue						
01-310-813	Park & Rec Contribtuion	-	-	-	280	-
01-310-814	Park Permit Fees	2,713	3,882	3,400	3,600	3,500
01-310-815	Summer Recreation Fees	15,859	14,572	13,300	11,860	6,680
01-310-816	Winter Recreation Fees	11,686	7,111	9,200	5,700	3,625
01-310-817	Special Events	450	1,725	1,200	1,900	1,250
01-310-818	Fall Recreation Fees	5,470	4,450	5,000	3,552	1,950
01-310-819	Burr Ridge/Willowbrook Baseball Reimb.	6,771	8,063	7,200	8,045	7,400
01-310-820	Holiday Contribution	2,330	-	-	-	-
01-310-821	Check Processing Fee	-	(20)	50	50	50
01-310-822	BR/WB Baseball Reimb for Facility	-	6,600	7,600	6,600	7,600
* TOTAL	Park & Recreation Revenue	45,279	46,383	46,950	41,587	32,055
Other Revenue						
01-310-901	Reimbursements - IRMA	11,666	23,581	5,000	38,427	5,000
01-310-902	Waster Sticker Fee	10,010	4,691	12,000	13,800	12,000
01-310-903	Reimbursements - Police Training	-	-	-	-	-
01-310-905	Arc Bins	-	-	-	-	-
01-310-907	Bid Proposal Deposit	120	510	500	200	200
01-310-909	Sale - Fixed Assets	8,550	25,342	26,500	15,295	5,000
01-310-910	Reimbursements - Tree Planting	392	-	-	975	-
01-310-911	Other Reimbursements-Refunds	17,055	12,885	5,000	8,900	5,000
01-310-912	Reimbursements-Brush Pick-Up	-	-	-	-	-
01-310-913	Other Receipts	998	10,691	5,000	5,400	26,000
01-310-914	Reimbursements - Park & Rec Memorial Prog	-	4,200	1,000	-	1,000
01-310-915	Reimbursements-Police Special Detail	45,096	72,557	52,114	55,800	64,600
01-310-916	DARE Contributions	-	-	-	-	-
01-310-917	Reimbursements - PW Other	7	11,507	8,000	8,000	8,000
01-310-919	Reimbursements - CD Engineering	-	-	2,000	2,000	2,000
01-310-920	Reimbursements - PW Engineering	-	-	2,000	2,000	2,000
01-310-921	Reimbursements - PW Construction	-	-	2,000	2,000	2,000
01-310-922	Federal/State Grants	50,202	29,035	34,032	34,032	31,978
01-310-923	Reimbursements - Attorney Fees	675	-	2,000	-	2,000
01-310-925	Nicor Gas Annual Payment	22,177	23,097	22,250	24,160	22,250
01-310-926	Cable Franchise Fees	118,839	130,292	125,500	136,750	136,750
01-310-928	Drug Forfeitures - State	404	-	500	-	500
01-310-929	Drug Forfeitures - Federal	9,015	-	500	-	500
01-310-930	Drug Forfeitures - Dea	-	79,544	90,500	148,854	93,028
* TOTAL	Other Revenue	295,204	427,932	396,396	496,593	419,806
** TOTAL	Operating Revenue	6,954,706	7,970,927	7,778,931	7,609,720	7,863,927
Non-Operating Revenue						
01-320-108	Interest Income	62,873	70,252	83,250	30,000	27,750
01-320-109	Changes In Market Value	20,484	29,058	-	-	-
** TOTAL	Non-Operating Revenue	83,357	99,310	83,250	30,000	27,750
*** TOTAL	General Corporate Fund	7,038,063	8,070,237	7,862,181	7,639,720	7,891,677

Difference from Budget 08-09 to Proposed 09-10: 0.38%

Difference from Budget 08-09 to Estimated 08-09: -2.83%

Difference from Estimated 08-09 to Proposed 09-10: 3.30%

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
	WATER FUND					
	REVENUES					
	Operating Revenue					
	Charges & Fees					
02-310-712	Water Sales	1,660,504	1,787,957	1,800,000	1,720,000	1,800,000
02-310-714	Water Meter Sales	8,234	16,021	7,800	3,120	3,900
02-310-716	Water Meter Read Sales	5,063	4,750	5,000	5,000	5,000
02-310-717	Other Revenue	1,588	153,448	2,000	2,000	1,340
02-310-719	Transfer From Capital Project Fund	-	-	-	-	-
02-310-720	Transfer From Water Cap Fund	133,182	55,509	-	-	-
* TOTAL	Charges & Fees	<u>1,808,571</u>	<u>2,017,685</u>	<u>1,814,800</u>	<u>1,730,120</u>	<u>1,810,240</u>
** TOTAL	Operating Revenue	<u>1,808,571</u>	<u>2,017,685</u>	<u>1,814,800</u>	<u>1,730,120</u>	<u>1,810,240</u>
	Non-Operating Revenue					
02-320-108	Interest Income	17,330	25,500	20,250	8,700	8,700
02-320-109	Changes In Market Value	166	-	-	-	-
02-320-112	Contributed Revenues	-	-	-	-	-
* TOTAL	Other Income	<u>17,496</u>	<u>25,500</u>	<u>20,250</u>	<u>8,700</u>	<u>8,700</u>
	Charges & Fees					
02-320-713	Water Connection Fees	13,088	31,875	12,600	5,040	6,300
* TOTAL	Charges & Fees	<u>13,088</u>	<u>31,875</u>	<u>12,600</u>	<u>5,040</u>	<u>6,300</u>
** TOTAL	Non-Operating Revenue	<u>30,584</u>	<u>57,375</u>	<u>32,850</u>	<u>13,740</u>	<u>15,000</u>
*** TOTAL	Water Fund Revenues	<u>1,839,155</u>	<u>2,075,061</u>	<u>1,847,650</u>	<u>1,743,860</u>	<u>1,825,240</u>

Difference from Budget 08-09 to Proposed 09-10: -1.21%

Difference from Budget 08-09 to Estimated 08-09: -5.62%

Difference from Estimated 08-09 to Proposed 09-10: 4.67%

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>FY 06-07 ACTUAL</b>	<b>FY 07-08 ACTUAL</b>	<b>FY 08-09 BUDGET</b>	<b>FY 08-09 ESTIMATED ACTUAL</b>	<b>FY 09-10 PROPOSED BUDGET</b>
	Hotel/Motel Tax Fund					
	REVENUES					
	Operating Revenue					
	Other Taxes					
03-310-205	Hotel/Motel Tax	92,017	95,587	92,000	87,400	80,000
* TOTAL	Other Taxes	92,017	95,587	92,000	87,400	80,000
	Charges And Fees					
03-310-725	Registration Fees	-	-	-	-	-
* TOTAL	Charges And Fees	-	-	-	-	-
	Other Revenue					
03-310-913	Other Receipts	-	-	-	-	-
03-310-922	Federal/State Grants	-	-	-	-	-
* TOTAL	Other Revenue	-	-	-	-	-
** TOTAL	Operating Revenue	92,017	95,587	92,000	87,400	80,000
	Non-Operating Revenue					
	Other Income					
03-320-108	Interest Income	908	880	900	350	300
03-320-109	Changes In Market Value	-	-	-	-	-
* TOTAL	Other Income	908	880	900	350	300
03-320-999	Equity Transfer From Gene	-	-	-	-	-
* TOTAL	Transfers	-	-	-	-	-
** TOTAL	Non-Operating Revenue	908	880	900	350	300
*** TOTAL	Hotel/Motel/Tax Fund	92,925	96,467	92,900	87,750	80,300

Difference from Budget 08-09 to Proposed 09-10: -13.56%

Difference from Budget 08-09 to Estimated 08-09: -5.54%

Difference from Estimated 08-09 to Proposed 09-10: -8.49%

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
	Motor Fuel Tax Fund					
	R E V E N U E S					
	Operating Revenue					
	Other Taxes					
04-310-216	M F T Receipts	260,181	250,338	259,150	231,349	240,316
04-310-217	High Growth Cities Program Receipts	-	-	-	-	-
* TOTAL	Other Taxes	260,181	250,338	259,150	231,349	240,316
** TOTAL	Operating Revenue	260,181	250,338	259,150	231,349	240,316
	Non-Operating Revenue					
04-320-108	Interest Income	6,601	9,652	4,000	1,000	500
* TOTAL	Other Income	6,601	9,652	4,000	1,000	500
** TOTAL	Non-Operating Revenue	6,601	9,652	4,000	1,000	500
*** TOTAL	Motor Fuel Tax Fund Revenues	266,782	259,991	263,150	232,349	240,816

Difference from Budget 08-09 to Proposed 09-10: -8.49%

Difference from Budget 08-09 to Estimated 08-09: -11.70%

Difference from Estimated 08-09 to Proposed 09-10: 3.64%

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
	SSA Bond & Interest Fund					
	R E V E N U E S					
	Operating Revenues					
06-310-101	Property Tax Receipts	-	-	-	-	322,925
06-310-102	Bond Proceeds	-	224,584	-	-	-
* TOTAL	Operating Revenues	-	224,584	-	-	322,925
	Non-Operating Revenue					
06-320-108	Interest Income	-	1,640	5,900	1,600	1,500
* TOTAL	Non-Operating Revenue	-	1,640	5,900	1,600	1,500
*** TOTAL	SSA Bond & Interest Fund	-	226,224	5,900	1,600	324,425

Difference from Budget 08-09 to Proposed 09-10: 5398.73%

Difference from Budget 08-09 to Estimated 08-09: -72.88%

Difference from Estimated 08-09 to Proposed 09-10: 20176.56%

	SSA Bond & Interest Fund					
	EXPENDITURES					
06-60-550-401	Bond Pricipal Expense	-	-	-	-	105,000
06-60-550-402	Bond Interest Expense	-	-	224,584	224,584	217,925
** TOTAL	SSA Bond & Interest Fund	-	-	224,584	224,584	322,925
	SSA Bond & Interest Fund					
	Contingencies					
06-60-555-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
**** TOTAL	SSA Bond & Interest Fund	-	-	224,584	224,584	322,925

Difference from Budget 08-09 to Proposed 09-10: 43.79%

Difference from Budget 08-09 to Estimated 08-09: 0.00%

Difference from Estimated 08-09 to Proposed 09-10: 43.79%

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
	SSA One Project Fund R E V E N U E S					
08-310-101	Operating Revenues					
	Bond Proceeds	-	3,781,830	-	-	-
* TOTAL	Operating Revenues	-	3,781,830	-	-	-
	Non-Operating Revenue					
08-320-108	Interest Income	-	43,589	450	4,210	840
* TOTAL	Non-Operating Revenue	-	43,589	450	4,210	840
*** TOTAL	SSA One Project Fund	-	3,825,419	450	4,210	840
	SSA One Project Fund EXPENDITURES					
08-63-401-903	Issuance Costs	-	56,320	-	-	-
08-63-445-601	Project Expense	-	3,594,549	7,880	127,297	51,200
** TOTAL	SSA Bond & Interest Fund	-	3,650,870	7,880	127,297	51,200

Difference from Budget 08-09 to Proposed 09-10: 549.75%

Difference from Budget 08-09 to Estimated 08-09: 1515.44%

Difference from Estimated 08-09 to Proposed 09-10: -59.78%

	SSA One Project Fund EXPENDITURES					
08-63-401-903	Issuance Costs	-	56,320	-	-	-
08-63-445-601	Project Expense	-	3,594,549	7,880	127,297	51,200
** TOTAL	SSA Bond & Interest Fund	-	3,650,870	7,880	127,297	51,200
	SSA One Project Fund Contingencies					
08-63-555-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
**** TOTAL	SSA One Project Fund	-	3,650,870	7,880	127,297	51,200

Difference from Budget 08-09 to Proposed 09-10: 549.75%

Difference from Budget 08-09 to Estimated 08-09: 1515.44%

Difference from Estimated 08-09 to Proposed 09-10: -59.78%

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
	Water Capital Improvements Fund					
	R E V E N U E S					
	Operating Revenues					
09-310-605	Transfer From Water Fund	73,462	143,968	83,000	83,000	-
09-310-606	DWC Rebate	-	572,250	-	-	-
09-310-920	Developer Contributions	122,084	-	42,700	-	-
* TOTAL	Operating Revenues	195,546	716,218	125,700	83,000	-
	Non-Operating Revenue					
09-320-108	Interest Income	4,724	21,371	9,000	8,020	1,560
09-320-109	Changes In Market Value	-	-	-	-	-
* TOTAL	Non-Operating Revenue	4,724	21,371	9,000	8,020	1,560
*** TOTAL	Water Capital Improvements Fund	200,270	737,589	134,700	91,020	1,560

Difference from Budget 08-09 to Proposed 09-10: -98.84%

Difference from Budget 08-09 to Estimated 08-09: -32.43%

Difference from Estimated 08-09 to Proposed 09-10: -98.29%

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
	Capital Projects Fund					
	REVENUES					
	Operating Revenues					
10-310-604	Transfer From Water Cap Fund-DS	-	-	544,701	500,000	-
10-310-605	Transfer From Water Fund	-	-	-	-	-
10-310-606	Transfer From General Fund	120,000	200,000	250,000	45,000	-
10-310-607	Transfer From General Fund - DS	-	-	114,945	-	-
10-310-610	Grants	-	-	-	-	-
10-310-611	Grants - 75Th Street	100,493	3,031	594,600	-	-
10-310-612	Reim - Other	-	-	-	-	-
10-310-920	Developer Contributions	-	-	89,570	100,432	-
* TOTAL	Operating Revenues	220,493	203,031	1,593,816	645,432	-
	Non-Operating Revenue					
10-320-108	Interest Income	8,179	10,362	1,463	20,000	1,000
10-320-109	Changes In Market Value	-	-	-	-	-
10-320-110	Debt Certificates - Land Purchase	-	-	-	-	-
10-320-111	Bond Proceeds	-	-	2,050,000	2,031,550	-
10-310-912	Annexation Fees	-	-	-	-	-
10-320-920	Little League Contributions	5,300	-	-	-	-
10-320-921	Residents Contributions	-	-	-	-	-
* TOTAL	Non-Operating Revenue	13,479	10,362	2,051,463	2,051,550	1,000
*** TOTAL	Capital Projects Fund Revenue	233,972	213,393	3,645,279	2,696,982	1,000

Difference from Budget 08-09 to Proposed 09-10: -99.97%

Difference from Budget 08-09 to Estimated 08-09: -26.01%

Difference from Estimated 08-09 to Proposed 09-10: -99.96%

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
	2008 Bond Fund					
	R E V E N U E S					
	Operating Revenues					
11-310-111	Bond Proceeds	-	-	-	3,219	-
* TOTAL	Operating Revenues	-	-	-	3,219	-
	Non-Operating Revenue					
11-310-101	Transfer from General Fund	-	-	-	-	-
11-310-102	Transfer from Water Fund	-	-	-	-	64,214
11-310-109	Transfer from Capital Fund	-	-	-	-	136,454
11-320-108	Interest Income	-	-	-	-	-
* TOTAL	Non-Operating Revenue	-	-	-	-	200,668
*** TOTAL	2008 Bond Fund	-	-	-	3,219	200,668

Difference from Budget 08-09 to Proposed 09-10: 100.00%

Difference from Budget 08-09 to Estimated 08-09: 100.00%

Difference from Estimated 08-09 to Proposed 09-10: 6134.22%

	2008 Bond Fund					
	EXPENDITURES					
11-70-550-401	Bond Pricipal Expense	-	-	-	-	80,000
11-70-550-402	Bond Interest Expense	-	-	-	-	120,668
** TOTAL	2008 Bond Fund	-	-	-	-	200,668
**** TOTAL	2008 Bond Fund	-	-	-	-	200,668

Difference from Budget 08-09 to Proposed 09-10: 100.00%

Difference from Budget 08-09 to Estimated 08-09: 100.00%

Difference from Estimated 08-09 to Proposed 09-10: 100.00%

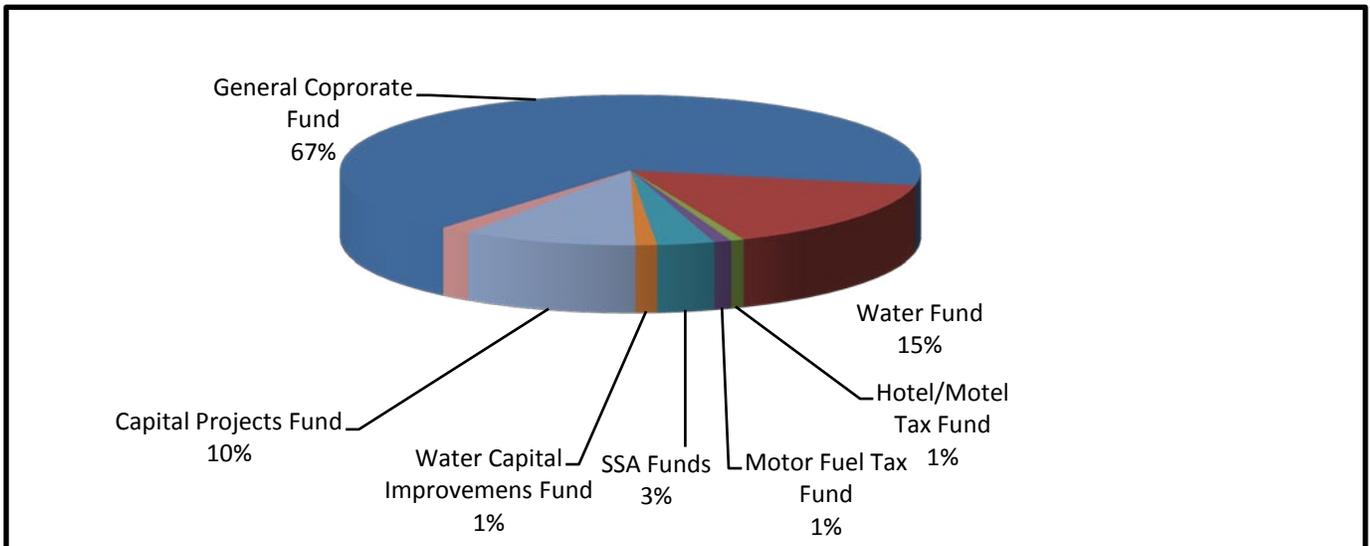
## TOTAL EXPENDITURES BY FUND

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, Capital Projects Fund and the 2008 Bond Fund. Within the General Corporate Fund the budget is broken down into following departments, commissions or areas:

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

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

### Total Expenditures - \$11,742,571



## **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. New departments/cost centers created in the prior year include village board & clerk, finance and planning & development. These new departments/cost centers were previously included in the administration budget.

#### **Village Board & Clerk - \$56,654**

Highlights are as follows:

- Includes salaries and benefits for elected officials.
- Funding for office supplies and local conferences.
- Funding for financial strategic planning.
- Funding for the 50<sup>th</sup> Anniversary celebration.

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

#### **Board of Police Commissioners - \$17,250**

The board of police commissioner's budget realized an increase of 21% or \$3,000 compared to the FY 2008-09 budget. Village attorney fees were increased by \$5,000 while testing costs decreased by \$2,000

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

#### **Administration Department – \$1,047,804**

The administration department budget realized a 29% decrease or \$427,861 compared to the FY 2008-09 budget. One primary reason for the decrease is a transfer from the General to the Capital Projects fund that was budgeted in the prior year for architectural fees that will not occur in FY 2009-10.

Highlights are as follows:

- Funding has been allocated for the distribution and analysis of a Community Needs Survey.
- Includes funds for revamping the Village non-union job descriptions/classifications and performance evaluation tool.
- Includes funds for negotiating the police labor union contract expiring on April 30, 2010.

See the Administration Department tab for line item detail.

#### **Planning and Economic Development - \$165,151**

Highlights are as follows:

- Includes salaries and benefits for planner and 50% for the 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 and preparing for the 2010 census.
- See the Planning & Economic tab for line item detail.

#### Parks and Recreation - \$385,116

The parks and recreation department budget realized a 6% decrease compared to the FY 2008-09 budget.

- The decrease is primarily due to a larger number of capital improvements occurring in FY 2008-09.
- Funding for capital improvements include new playground equipment in Waterford Park.

See the Parks and Recreation tab for line item detail.

#### Finance Department - \$329,729

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 - \$4,754,984

The police department budget realized a 7.3% increase or \$316,636 compared to the FY 2008-09 budget. Highlights are as follows:

- A significant portion of the increase in expenditures is based on the new red light camera enforcement program. Expenses to administer the program include camera fees, adjudication fees and funds for a part time video reviewer. Revenues generated from this program will offset all related expenditures.
- Includes funding for 3 replacement vehicles

See the Police Department tab for line item detail.

#### Public Works - \$853,753

The public works department budget realized a 21% or \$147,762 increase compared to the FY 2008-09 budget. Highlights are as follows:

- Engineering fees were increased by \$46,000 to secure stimulus grant funded totaling \$700,000 for street lighting at Plainfield/Route 83.
- Includes one-time funding of \$70,000 to replace the Village entry signs.
- The contract for mosquito abatement was locked in with no price increase for the next three years.

See the Public Services tab for line item detail.

#### Building & Zoning - \$270,387

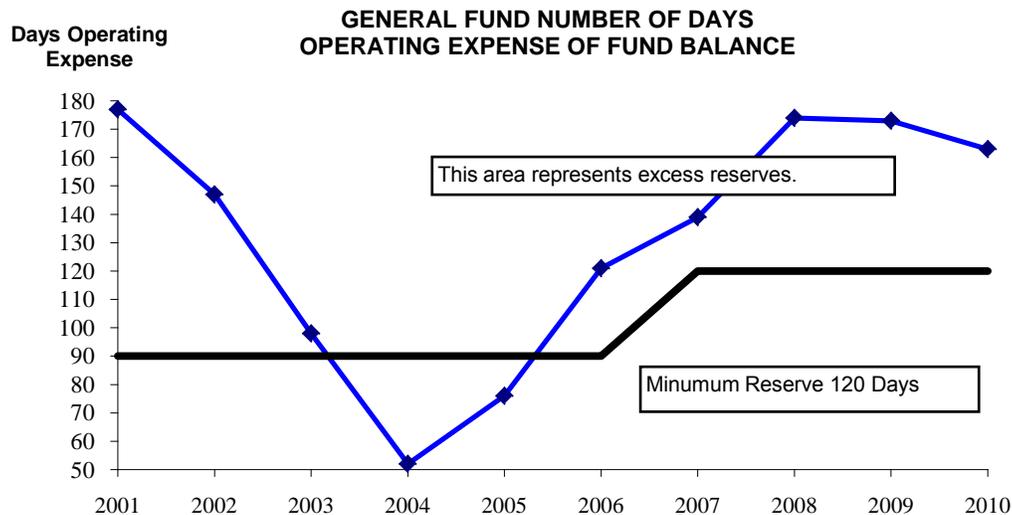
The building & zoning department budget realized a 2.2% increase or \$5,940 compared to the FY 2008-09 budget. Highlights are as follows:

- Includes 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 \$3,368,553 at April 30, 2009 and \$3,379,402 at April 30, 2010. 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 4/30/09 is 173 days. The projected number of days operating expense of fund balance at 4/30/10 is 163 days. While the 120 day goal has been achieved over the past several years, staff and the Board will be investigating options for new revenue sources to fund future operations.



## Water Fund

The water fund accounts for the costs associated with purchasing water from the DuPage Water Commission and distributing to all customers within the Village. This includes, maintaining and improving the water distribution system, storage facilities and providing for the reading, installation, and testing of water meters. The water fund budget is consistent with the prior year with a about a 1% increase. 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 \$632,130 at 4/30/09. The Water Fund's working cash balance is estimated to be \$646,221 at 4/30/10. Village staff will be performing a water rate analysis to determine if and when rates may need to be increased.

### **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 2009-10 hotel motel tax fund budget is decreased by \$14,700 for a total of \$80,300 reflecting a decrease 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 \$9,481 at 4/30/09. The fund balance at 4/30/10 is projected to be \$4,481.

### **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 \$114,500 will be used for crack filling and patching for various roads throughout the Village.

#### **Fund Balance**

The fund balance is projected to be (\$7,349) at 4/30/09. The negative projected fund balance is a result of state shared motor fuel tax revenues coming in lower than anticipated. The fund balance at 4/30/10 is projected to be \$118,967.

### **SPECIAL SERVICE AREA FUNDS**

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

- Expenditures include debt service of \$322,925.

### **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, 2009 the rate reduction program was eliminated. The remaining amount in the fund will be used for improvements to the water system.

- The largest project costing \$105,000 will be used for water tank repairs.
- A value insertion program is slated for a cost of \$20,000.

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.

- Remaining construction of the public works facility – \$951,047
- Renovation of Village garage - \$48,500
- Transfer to the 2008 bond fund to pay debt service totaling \$136,454

See the Capital Projects Fund tab for line item detail.

### **Fund Balance**

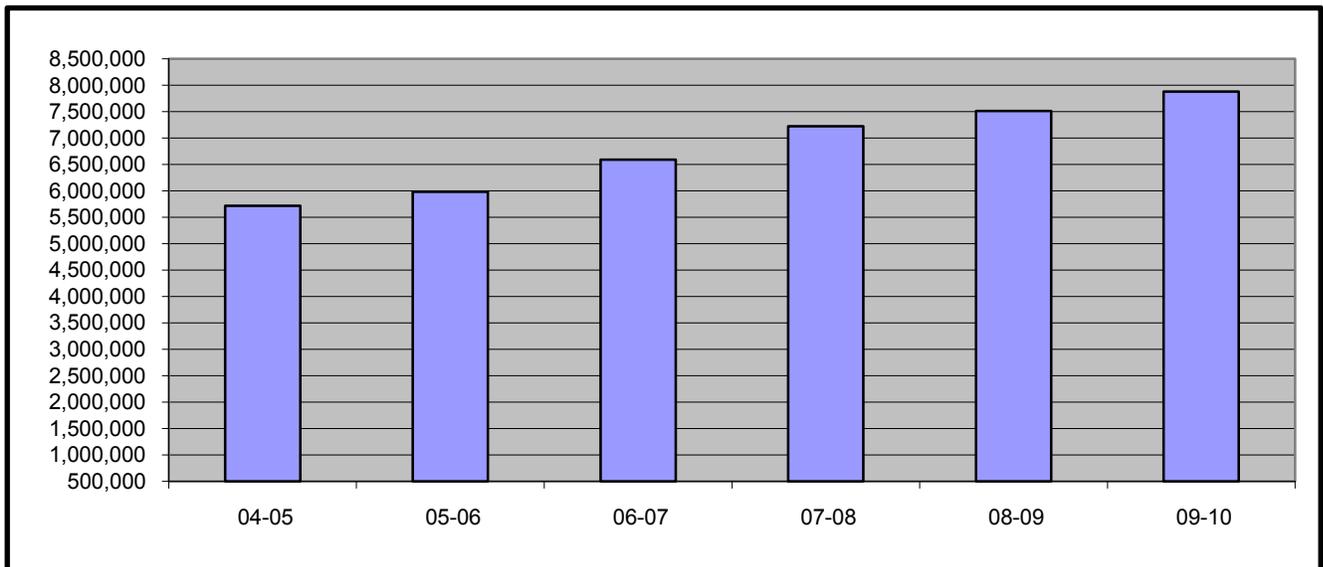
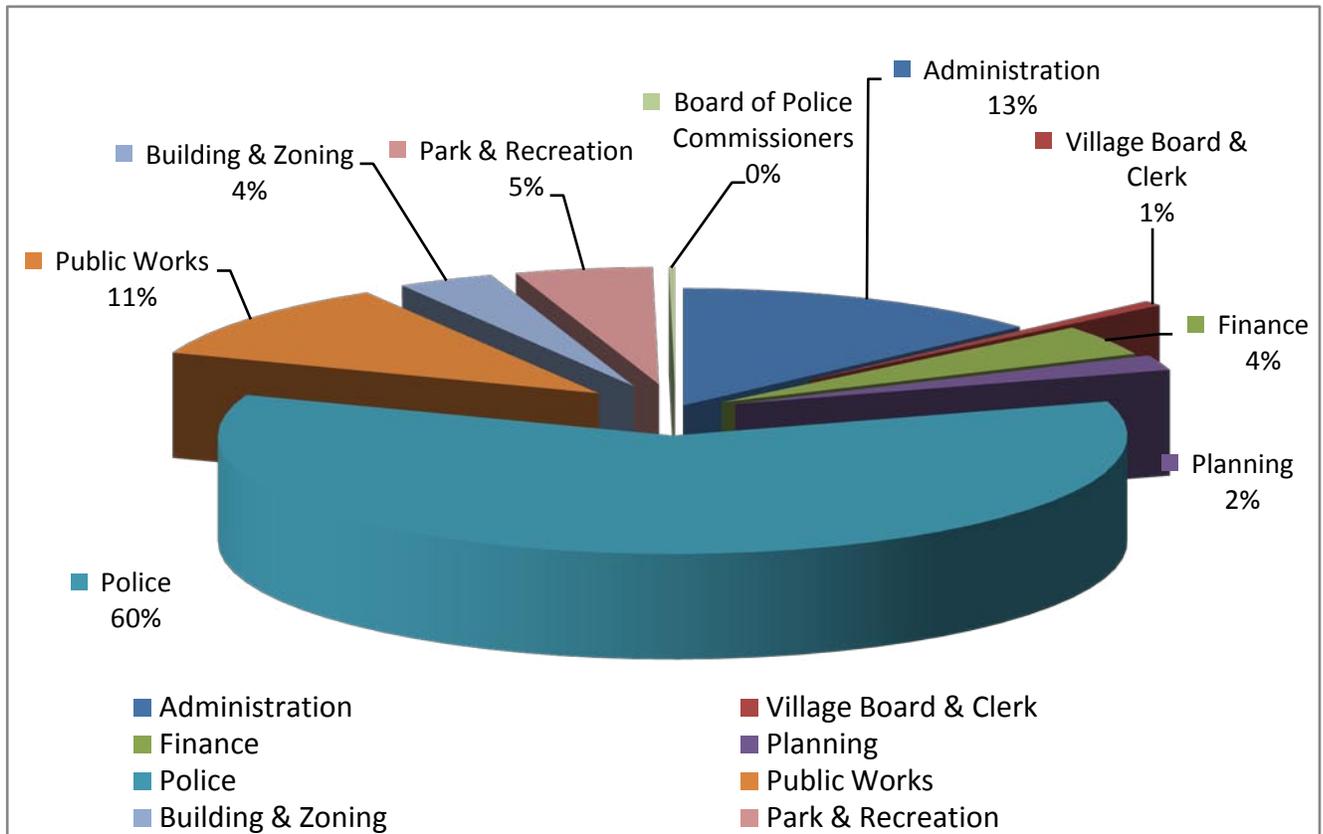
The fund balance in the Capital Projects Fund is maintained based on projects or improvements approved by the Village Board. The fund balance at 4/30/09 is projected to be \$1,319,009 and \$184,008 at 4/30/10.

### **2008 Bond Fund**

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

## GENERAL FUND EXPENDITURE SUMMARY

### \$7,880,828



**Village of Willowbrook  
General Fund**

	Actual 06-07	Actual 07-08	Budget 08-09	Estimated 08-09	Proposed 09-10
Beg Fund Bal	1,944,754	2,393,697	3,089,289	3,238,819	3,368,553
Revenues	7,038,063	8,070,237	7,862,181	7,639,720	7,891,677
Expenditures	6,589,120	7,225,114	7,850,404	7,509,987	7,880,828
Surplus (Deficit)	\$448,943	\$845,123	\$11,777	\$129,733	\$10,849
Ending Fund Bal	<u>\$2,393,697</u>	<u>\$3,238,819</u>	<u>\$3,101,066</u>	<u>\$3,368,553</u>	<u>\$3,379,401</u>

**General Fund**

	Actual 06-07	Actual 07-08	Budget 08-09	Estimated 08-09	Proposed 09-10
Beg Fund Bal	1,944,754	2,393,697	3,089,289	3,238,819	3,368,553
Revenues	7,038,063	8,070,237	7,862,181	7,639,720	7,891,677
Operating Expense	6,289,199	6,805,054	7,463,187	7,110,741	7,566,179
Operating Surplus	748,864	1,265,183	398,994	528,979	325,498
Capital Budget	299,921	420,060	387,217	399,246	314,649
Net Surplus	448,943	845,123	11,777	129,733	10,849
Ending Fund Bal	<u>2,393,697</u>	<u>3,238,819</u>	<u>3,101,066</u>	<u>3,368,553</u>	<u>3,379,401</u>

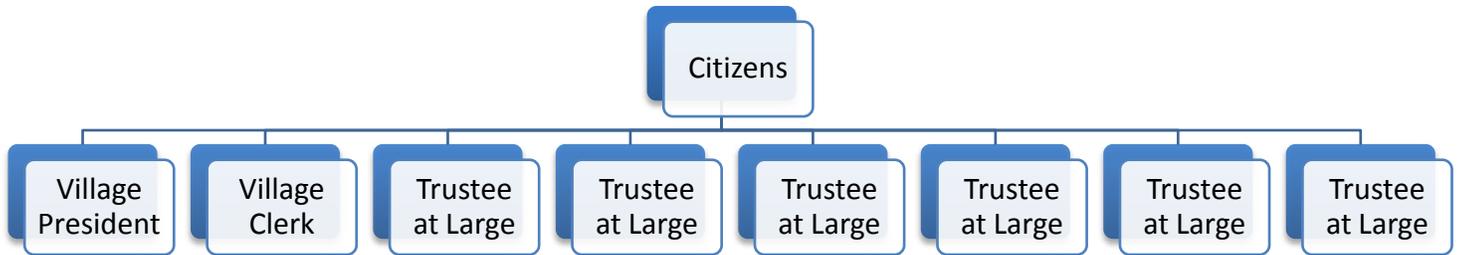
**Village of Willowbrook  
General Corporate Fund**

	Actual 06-07	Actual 07-08	Budget 08-09	Estimated 08-09	Proposed 09-10
Revenues	7,038,063	8,070,237	7,862,181	7,639,720	7,891,677
Expenditures					
Village Board & Clerk	-	-	43,350	40,832	56,654
Board of Police Comm	6,234	12,903	14,250	25,610	17,250
Administration	1,431,035	1,689,160	1,475,665	1,138,459	1,047,804
Planning & Economic Dev	-	-	161,867	151,154	165,151
Parks and Recreation	229,431	444,471	410,946	436,456	385,116
Finance	-	-	335,540	312,053	329,729
Police	3,827,151	3,987,548	4,438,348	4,317,872	4,754,984
Public Works	653,967	666,158	705,991	838,287	853,753
Building & Zoning	314,834	381,462	264,447	249,264	270,387
Plan Commission	126,469	43,412	-	-	-
Total Expenses	6,589,120	7,225,114	7,850,404	7,509,987	7,880,828
Surplus (Deficit)	\$448,943	\$845,123	\$11,777	\$129,733	\$10,849

GENERAL FUND EXPENDITURES  
BY DEPARTMENT  
FISCAL YEAR 2009-10

EXPENDITURE CATEGORIES	Village Board & Clerk	Board of Police Comm	Admin Depart	Planning & Econ Develop	Parks & Rec	Finance	Police	Public Works	Building & Zoning	Total
Buildings			56,455					5,000		61,455
Data Processing			25,300	2,500		36,640	9,000	3,820	2,800	80,060
General Management	42,154	12,750	592,284	131,109	95,536	270,322	4,309,372	267,197	152,590	5,873,314
Legal Services			125,750							125,750
Financial Audit			1,750			21,441				23,191
Community Relations	14,500		24,670							39,170
Risk Management			204,900	2,500	2,500		12,500			222,400
Capital Improvements			16,695	592	79,965	1,326	144,342	70,866	863	314,649
Engineering				28,450				63,405	76,821	168,676
Police-Patrol Service							3,750			3,750
Police-Investigative Services							1,250			1,250
Police-Traffic Safety							5,145			5,145
Police-E S D A Coordinator							525			525
Police-Crime Prevention							8,600			8,600
Police-Telecommunications							260,500			260,500
Equipment Repair								18,606		18,606
Snow Removal								51,160		51,160
Street Lighting								26,908		26,908
Storm Water Improvements								158,302		158,302
Street Maintenance								158,258		158,258
Inspection Services									37,313	37,313
Landscaping					87,035					87,035
Maintenance					37,085					37,085
Recreation Programs					39,075					39,075
Special Recreation Services					43,920					43,920
Hearings		4,500								4,500
Health-Mosquito Abatement								30,231		30,231
<b>Total</b>	<b>56,654</b>	<b>17,250</b>	<b>1,047,804</b>	<b>165,151</b>	<b>385,116</b>	<b>329,729</b>	<b>4,754,984</b>	<b>853,753</b>	<b>270,387</b>	<b>7,880,828</b>

Village of Willowbrook  
Village Board & Clerk  
Organizational Chart 2009

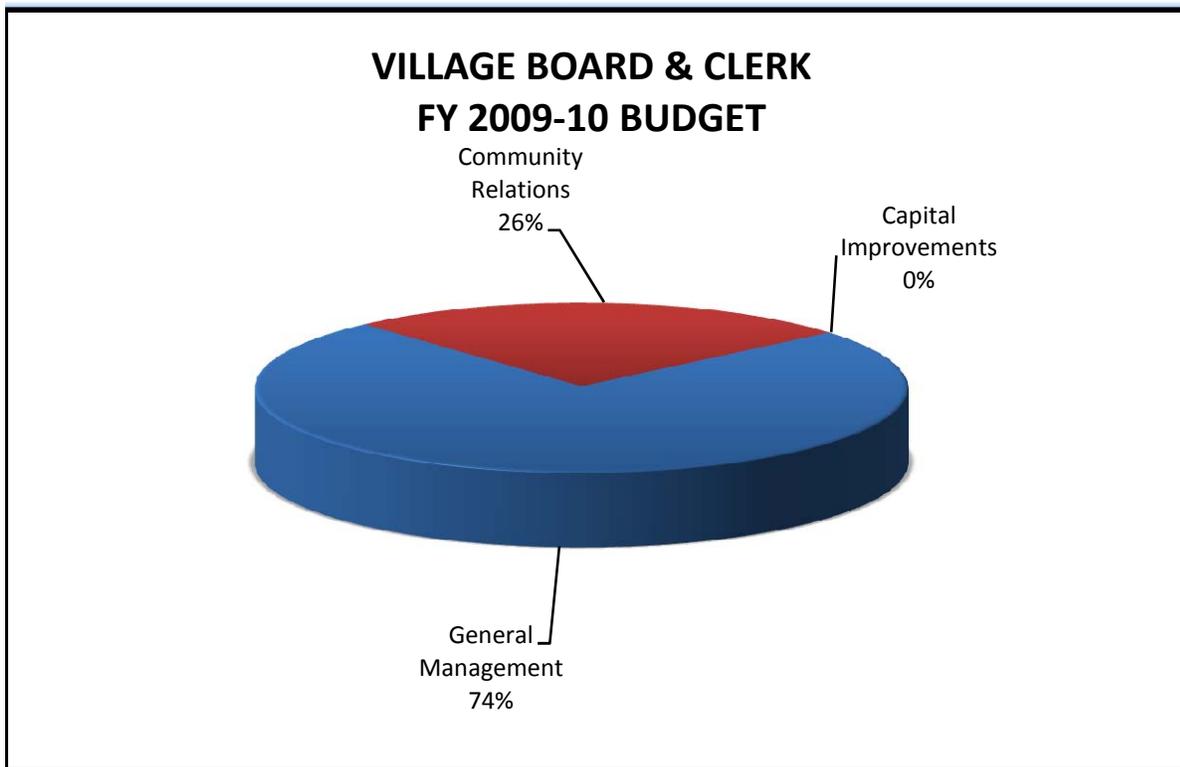


The Village Board establishes policies and procedures for the Village and is responsible for all legislative matters of the Village. The President serves as the chairperson at Board meetings and appoints various Committee Members. The six member Board of Trustees are elected at large on a staggered four 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 2009-2010**

<u>Program</u>	<u>Description</u>	<u>FY 2008-09 Budget</u>	<u>FY 2009-10 Budget</u>
410	General Management	33,650	42,154
420	Community Relations	4,700	14,500
425	Capital Improvements	5,000	-
430	Contingencies	-	-
	<b>Total</b>	<b>\$43,350</b>	<b>\$56,654</b>

Percent Difference 30.69%



**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

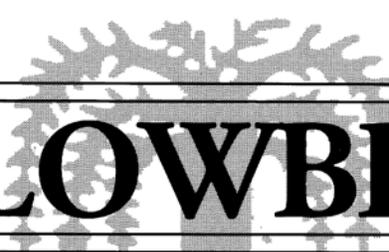
ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
	Village Board and Clerk-General Management					
	Personnel Services					
01-05-410-101	Salaries President & Village Board	-	-	20,000	20,000	21,500
01-05-410-125	Salary - Village Clerk	-	-	3,750	3,750	4,050
01-05-410-147	Employee Benefit - Medicare	-	-	350	350	370
01-05-410-161	Social Security FICA	-	-	1,500	1,500	1,584
* TOTAL	Personnel Services	-	-	25,600	25,600	27,504
	Supplies & Materials					
01-05-410-300	Phone - Telephones	-	-	-	-	600
01-05-410-301	Office Supplies	-	-	500	400	500
01-05-410-302	Printing & Publish	-	-	-	-	-
01-05-410-303	Gas-Oil-Wash-Mileage	-	-	250	150	250
01-05-410-304	Schools-Conference Travel	-	-	5,000	5,000	6,000
01-05-410-305	Strategic Planning	-	-	-	-	5,000
01-05-410-307	Fees Dues Subscriptions	-	-	2,300	1,500	2,300
01-05-410-311	Postage & Meter Rent	-	-	-	-	-
01-05-410-315	Copy Service	-	-	-	-	-
* TOTAL	Supplies & Materials	-	-	8,050	7,050	14,650
** TOTAL	Village Board & Clerk-General Management	-	-	33,650	32,650	42,154
	Village Board & Clerk-Community Relations					
	Supplies & Materials					
01-05-420-365	Public Relations	-	-	1,500	1,000	1,500
01-05-420-367	Appreciation Dinners	-	-	3,200	2,050	3,000
01-05-420-368	Village Anniversary Celebration	-	-	-	-	10,000
* TOTAL	Supplies & Materials	-	-	4,700	3,050	14,500
** TOTAL	Village Board & Clerk-Community Relations	-	-	4,700	3,050	14,500
	Village Board & Clerk-Capital Improvements					
	Capital Expenditures					
01-05-425-611	Furniture & Office Equipment	-	-	-	-	-
01-05-425-641	E D P Equipment	-	-	5,000	5,132	-
* TOTAL	Capital Expenditures	-	-	5,000	5,132	-
** TOTAL	Village Board & Clerk-Capital Improvement	-	-	5,000	5,132	-
	Village Board & Clerk Contingencies					
01-05-430-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	Village Board & Clerk Contingencies	-	-	-	-	-
*** TOTAL	Total-Village Board & Clerk	-	-	43,350	40,832	56,654

Difference from Budget 08-09 to Proposed 09-10: 30.69%

Difference from Budget 08-09 to Estimated 08-09: -5.81%

Difference from Estimated 08-09 to Proposed 09-10: 38.75%

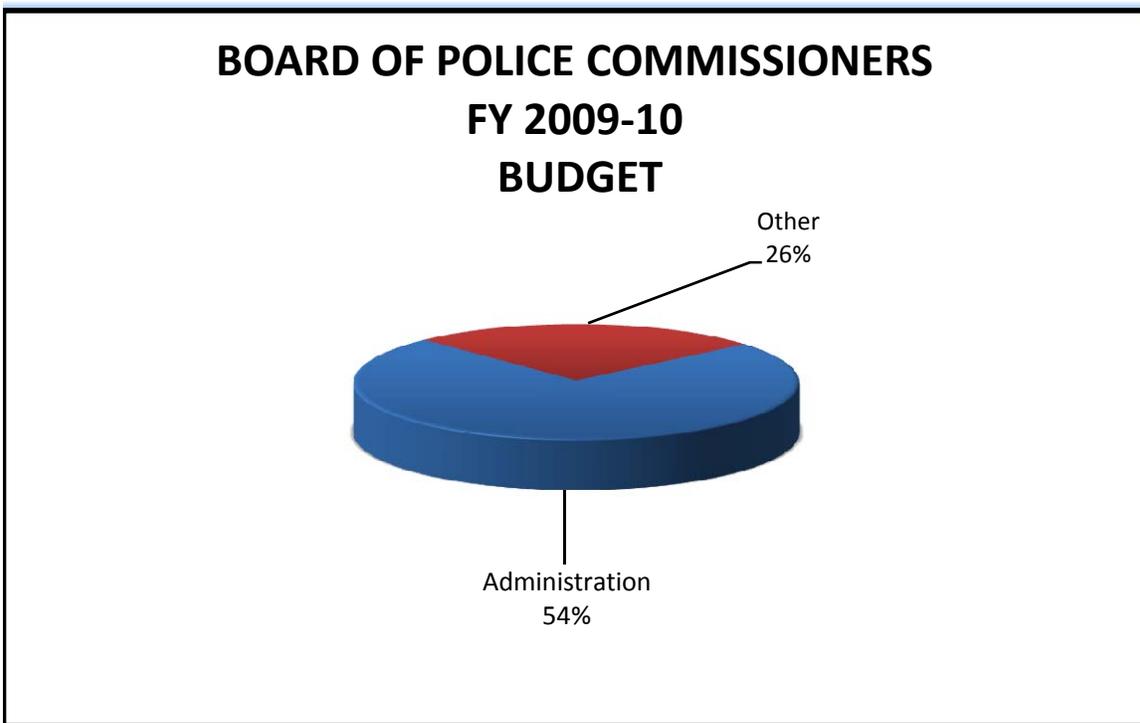
The Village of



**WILLOWBROOK**

**Board of Police Commissioners Budget  
Fiscal Year 2009-2010**

<u>Program</u>	<u>Description</u>	<u>FY 2008-09 Budget</u>	<u>FY 2009-10 Budget</u>
435	Administration	7,750	12,750
440	Other	6,500	4,500
445	Contingencies	-	-
	<b>Total</b>	<b>\$14,250</b>	<b>\$17,250</b>
	Percent Difference		21.05%



**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

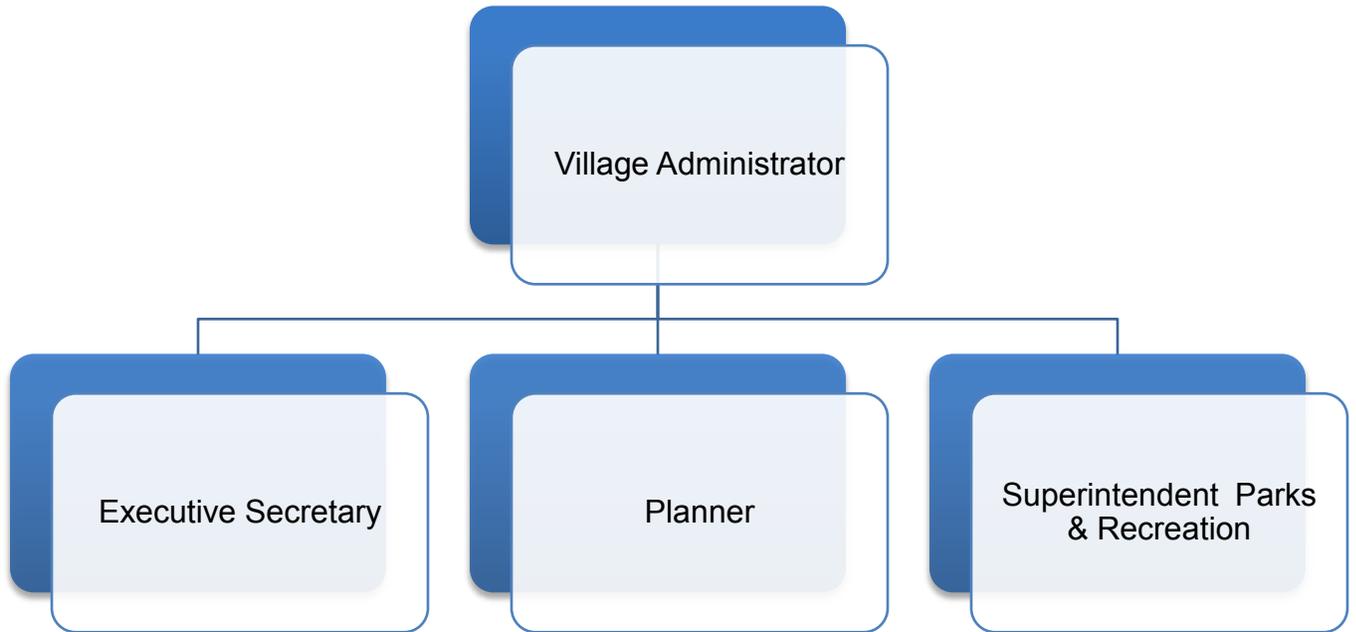
ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
	Board of Police Commissioners-Adm					
	Contractual Services					
01-07-435-104	Part Time - Clerical	-	-	500	-	500
01-07-435-239	Fees - Village Attorney	1,989	3,990	5,000	15,000	10,000
* TOTAL	Contractual Services	1,989	3,990	5,500	15,000	10,500
	Supplies & Materials					
01-07-435-301	Office Supplies	-	-	100	300	100
01-07-435-302	Printing & Publishing	-	1,882	1,000	1,000	1,000
01-07-435-304	Schools Conference Travel	-	30	300	300	300
01-07-435-307	Fees Dues Subscriptions	375	615	350	350	350
01-07-435-311	Postage & Meter Rent	1	136	500	500	500
* TOTAL	Supplies & Materials	376	2,663	2,250	2,450	2,250
** TOTAL	Board of Police Commissioners-Adm	2,365	6,653	7,750	17,450	12,750
	Other Expenditures					
01-07-440-541	Exams - Physical Agility	-	-	-	-	-
01-07-440-542	Exams - Written	-	4,470	4,000	4,160	2,000
01-07-440-543	Exams - Physical	233	205	500	500	500
01-07-440-544	Exams-Psychological	2,516	1,015	1,000	2,500	1,000
01-07-440-545	Exams - Polygraph	1,120	560	1,000	1,000	1,000
* TOTAL	Other Expenditures	3,869	6,250	6,500	8,160	4,500
** TOTAL	Other Expenditures	3,869	6,250	6,500	8,160	4,500
	BOPC. - Contingencies					
	Contingencies					
01-07-445-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	BOPC. - Contingencies	-	-	-	-	-
*** TOTAL	Total Board of Police Commission	6,234	12,903	14,250	25,610	17,250

Difference from Budget 08-09 to Proposed 09-10: 21.05%

Difference from Budget 08-09 to Estimated 08-09: 79.72%

Difference from Estimated 08-09 to Proposed 09-10: -32.64%

Village of Willowbrook  
Administration  
Organizational Chart 2009



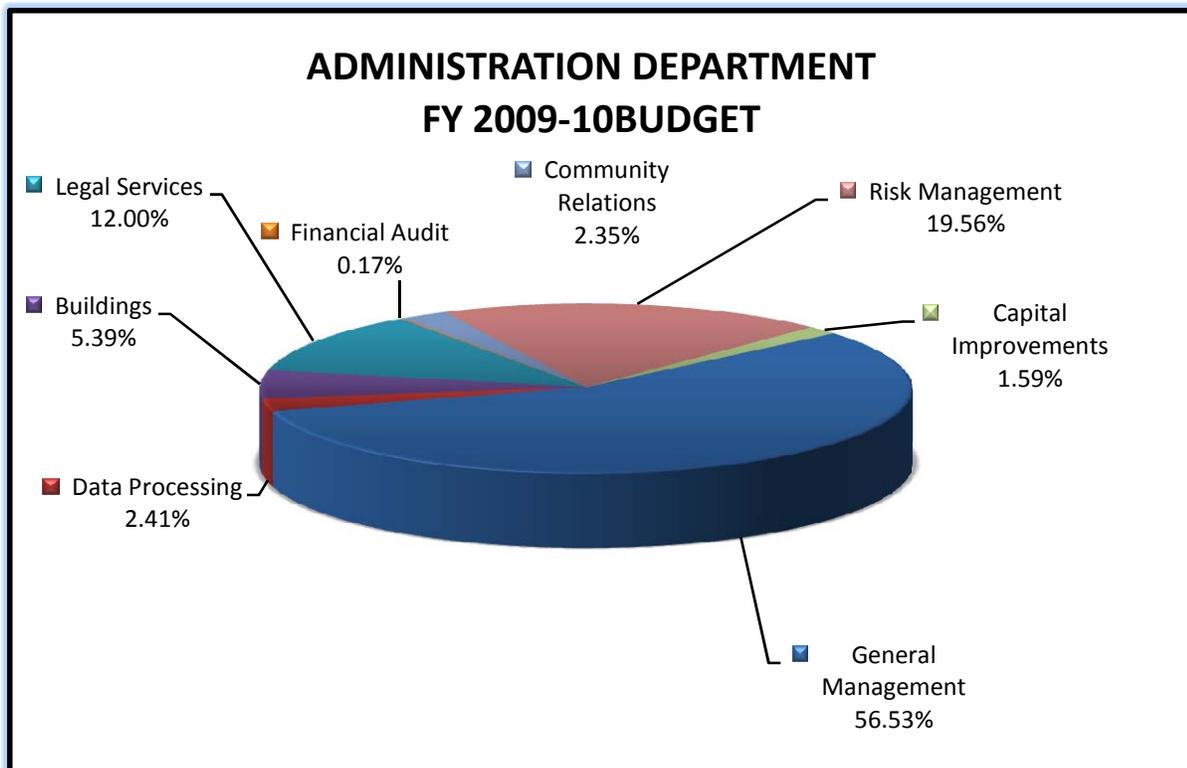
The Village Administrator provides overall direction and administration of policies and procedures established by the President and Board of Trustees. The Administrator coordinates the activities of all Village departments, and formulates policies, goals and objectives in conjunction with the department 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 2009-2010**

<u>Program</u>	<u>Description</u>	<u>FY 2008-09 Budget</u>	<u>FY 2009-10 Budget</u>
455	General Management	1,023,815	592,284
460	Data Processing	23,500	25,300
461	Legislative Support	-	-
466	Buildings	59,155	56,455
470	Legal Services	95,800	125,750
471	Financial Audit	1,000	1,750
475	Community Relations	17,925	24,670
480	Risk Management	201,550	204,900
485	Capital Improvements	52,920	16,695
490	Contingencies	-	-
	<b>Total</b>	<b>\$1,475,665</b>	<b>\$1,047,804</b>

Percent Difference

-28.99%



**ADMINISTRATION DEPARTMENT  
ADMINISTRATOR'S OFFICE  
FY 2009-10 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 job classifications and evaluation plan
  - 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
  - Coordinate financial strategic planning session

**Fiscal Year 2008-2009 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 personnel manual completed
- New public works facility completed in summer 2009
- A financial plan for funding ongoing operations and a new or remodeled Village Hall will take place in FY 09-10.

***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

***Accomplishments***

- The Village is active in Kiwanis and the local Chamber of Commerce
- The second Community Needs survey was successfully completed
- The 75<sup>th</sup> Street Extension project has been completed
- The Town Center Development is continues to be 75% occupied. Ongoing work continues to achieve full occupancy.

***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 2009-10 Budget
- Prepared a fifteen year long –range plan and financial models for planning future revenue enhancements

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
	Administration-General Management					
	Personnel Services					
01-10-455-101	Salaries	398,745	446,008	135,202	133,425	136,502
01-10-455-102	Overtime	1,349	2,149	2,000	2,000	2,000
01-10-455-104	Part Time - Clerical	6,140	6,686	7,000	6,000	7,000
01-10-455-106	Intern	15,433	11,403	17,900	14,000	17,900
01-10-455-126	Salaries - Clerical	144,620	154,511	67,600	66,750	67,075
01-10-455-131	Personal Recruitment	2,617	-	-	-	-
01-10-455-141	Employee Benefit - Medical Insurance	38,966	58,994	31,140	31,900	32,866
01-10-455-144	Employee Benefit - Unemployment Insurance	1,049	763	325	325	325
01-10-455-147	Employee Benefit - Medicare	6,995	7,798	3,330	3,330	3,350
01-10-455-151	I M R F	60,341	64,473	28,970	28,970	30,743
01-10-455-155	SLEP Pension	21,716	21,854	21,161	21,161	22,631
01-10-455-161	Social Security FICA	28,840	30,598	12,182	12,182	12,150
* TOTAL	Personnel Services	726,812	805,237	326,810	320,043	332,542
	Contractual Services					
01-10-455-201	Phone - Telephones	15,383	16,279	15,900	15,000	12,960
01-10-455-225	Maintenance - Radio	-	-	-	-	-
01-10-455-231	Rent - Storage	19,469	20,248	22,270	21,270	7,442
01-10-455-265	Census	-	-	-	-	-
01-10-455-266	Codify Ordinances	9,244	1,551	12,630	5,000	12,130
01-10-455-267	Document Storage	-	-	-	-	-
* TOTAL	Contractual Services	44,096	38,078	50,800	41,270	32,532
	Supplies & Materials					
01-10-455-301	Office Supplies	15,552	15,899	10,100	10,100	10,900
01-10-455-302	Printing & Publish	3,216	4,379	2,100	2,100	2,100
01-10-455-303	Gas-Oil-Wash-Mileage	2,961	2,925	3,000	3,500	3,000
01-10-455-304	Schools-Conference Travel	10,230	11,392	9,100	5,500	6,600
01-10-455-305	Strategic Organizational Planning	-	14,761	-	-	10,000
01-10-455-307	Fees Dues Subscriptions	17,645	17,851	13,000	14,000	15,400
01-10-455-311	Postage & Meter Rent	4,040	5,359	3,500	3,500	3,500
01-10-455-315	Copy Service	2,887	3,037	2,700	2,700	2,700
01-10-455-355	Commissary Provision	769	636	1,000	700	1,000
* TOTAL	Supplies & Materials	57,300	76,239	44,500	42,100	55,200
	Equipment-Office					
01-10-455-409	Maintenance - Vehicles	1,120	1,947	750	1,000	900
01-10-455-410	Maintenance - Vehicles Engines	-	-	-	5,500	-
01-10-455-411	Maintenance - Equipment	1,333	592	1,110	200	1,110
* TOTAL	Equipment-Office	2,454	2,539	1,860	6,700	2,010
	Other Expenditures					
01-10-455-505	Cash - Over Or Short	1	(6)	-	-	-
01-10-455-506	Transfer to 2008 Bond Fund - DS	-	-	114,945	-	-
01-10-455-510	Contribution To TIF	-	-	-	-	-
01-10-455-511	Transfer to Capital Projects Fund	120,000	200,000	250,000	45,000	-
01-10-455-512	Sales Tax Rebate	50,000	50,000	50,000	50,000	-
01-10-455-513	Sales Tax Rebate- Town Center	-	-	184,900	212,000	170,000
* TOTAL	Other Expenditures	170,001	249,994	599,845	307,000	170,000
** TOTAL	Administration-General Management	1,000,663	1,172,087	1,023,815	717,113	592,284
	Administration-Data Processing					
	Contractual Services					
01-10-460-212	E.D.P. Software	12,560	30,821	2,000	1,450	2,800
01-10-460-213	GIS	-	-	-	-	-
01-10-460-263	Maintenance - Office Machines	481	-	500	-	500
* TOTAL	Contractual Services	13,041	30,821	2,500	1,450	3,300
	Supplies & Materials					
01-10-460-305	Personnel Training	1,525	1,495	1,500	-	1,500

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07	FY 07-08	FY 08-09	FY 08-09	FY 09-10
		ACTUAL	ACTUAL	BUDGET	ESTIMATED ACTUAL	PROPOSED BUDGET
01-10-460-306	Consulting Services	12,000	20,000	19,000	3,000	20,000
01-10-460-331	Operating Supplies	508	765	500	200	500
* TOTAL	Supplies & Materials	14,033	22,260	21,000	3,200	22,000
** TOTAL	Administration-Data Processing	27,074	53,081	23,500	4,650	25,300
	Administration-Legislative Support					
	Personnel Services					
01-10-461-116	Salary - President & Board Of Trustees	18,500	19,300	-	-	-
01-10-461-122	Salary - Village Clerk	3,450	3,600	-	-	-
* TOTAL	Personnel Services	21,950	22,900	-	-	-
** TOTAL	Administration-Legislative Support	21,950	22,900	-	-	-
	Administration-General Engineering					
	Contractual Services					
01-10-465-243	Fees - Traffic Consultant	-	-	-	-	-
01-10-465-245	Fees - Engineering	4,401	-	-	-	-
01-10-465-246	Fees - Architect	-	-	-	-	-
* TOTAL	Contractual Services	4,401	-	-	-	-
** TOTAL	Administration-General Engineering	4,401	-	-	-	-
	Administration-Buildings					
	Contractual Services					
01-10-466-228	Maintenance - Building	24,156	47,056	40,000	40,000	38,800
01-10-466-235	Nicor Gas	5,482	7,543	5,500	5,500	5,500
01-10-466-293	Landscape - Village Hall	8,128	3,089	5,000	5,000	5,000
* TOTAL	Contractual Services	37,766	57,688	50,500	50,500	49,300
	Supplies & Materials					
01-10-466-351	Building Maintenance Supplies	11,037	10,624	7,500	8,000	6,000
01-10-466-385	Sanitary User Charge	701	2,858	1,155	500	1,155
* TOTAL	Supplies & Materials	11,738	13,482	8,655	8,500	7,155
** TOTAL	Administration-Buildings	49,504	71,170	59,155	59,000	56,455
	Administration-Legal Services					
	Contractual Services					
01-10-470-239	Fees - Village Attorney	92,496	98,520	85,800	90,000	90,750
01-10-470-241	Fees - Special Attorney	6,713	-	-	-	-
01-10-470-242	Fees - Labor Counsel	16,115	9,898	10,000	8,000	35,000
* TOTAL	Contractual Services	115,324	108,418	95,800	98,000	125,750
** TOTAL	Administration-Legal Services	115,324	108,418	95,800	98,000	125,750
	Administration-Financial Audit					
	Contractual Services					
01-10-471-251	Audit Services	19,313	20,210	-	-	-
01-10-471-252	Financial Services	-	8,740	1,000	1,750	1,750
* TOTAL	Contractual Services	19,313	28,950	1,000	1,750	1,750
** TOTAL	Administration-Financial Audit	19,313	28,950	1,000	1,750	1,750
	Administration-Community Relations					
	Supplies & Materials					
01-10-475-365	Public Relations	7,196	3,788	4,900	5,400	5,670
01-10-475-366	Newsletter	9,835	10,059	10,650	10,650	11,500
01-10-475-367	Appreciation Dinners	1,375	-	-	-	-
01-10-475-368	Dinner Dance	-	-	-	-	-
01-10-475-369	Home Page	-	-	-	-	-
01-10-475-370	Meals-On-Wheels	875	875	875	875	1,500
01-10-475-372	Senior Citizen Taxi Program	1,250	500	1,500	1,000	1,000

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

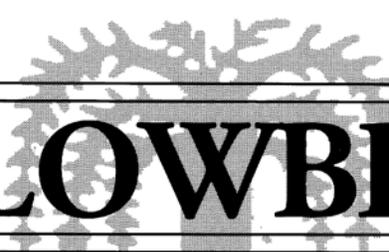
ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
01-10-475-373	Community Events	-	-	-	-	5,000
* TOTAL	Supplies & Materials	20,531	15,222	17,925	17,925	24,670
** TOTAL	Administration-Community Relations	20,531	15,222	17,925	17,925	24,670
	Administration-Risk Management					
	Contractual Services					
01-10-480-272	Insurance - IRMA	136,258	181,987	191,550	191,550	195,400
01-10-480-273	Self Insurance - Deductible	-	80	2,500	-	2,500
01-10-480-274	Claims Expense	-	-	-	-	-
01-10-480-275	Bonds - Self Insurance	-	-	-	-	-
01-10-480-276	Wellness	2,197	2,775	2,500	1,426	2,000
01-10-480-277	Reimb. Exp. - IRMA Claims	-	-	5,000	-	5,000
* TOTAL	Contractual Services	138,455	184,842	201,550	192,976	204,900
** TOTAL	Administration-Risk Management	138,455	184,842	201,550	192,976	204,900
	Administration-Capital Improvement					
	Capital Expenditures					
01-10-485-602	Building Improvements	-	11,830	25,000	21,000	15,000
01-10-485-611	Furniture & Office Equipment	27,818	7,022	-	350	-
01-10-485-625	Vehicles - New & Other	-	-	25,000	23,475	-
01-10-485-641	E D P Equipment	6,002	13,638	2,920	2,220	1,695
01-10-485-651	Land Aquisition	-	-	-	-	-
* TOTAL	Capital Expenditures	33,820	32,490	52,920	47,045	16,695
** TOTAL	Administration-Capital Improvement	33,820	32,490	52,920	47,045	16,695
	Administration Contingencies					
01-10-490-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	Administration-Contingencies	-	-	-	-	-
*** TOTAL	Total-Administration	1,431,035	1,689,160	1,475,665	1,138,459	1,047,804

Difference from Budget 08-09 to Proposed 09-10: -28.99%

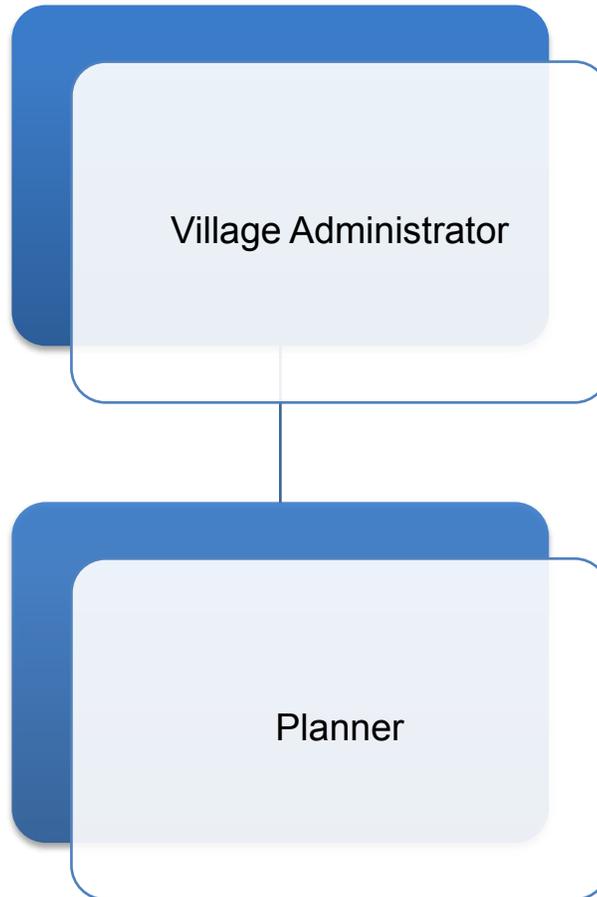
Difference from Budget 08-09 to Estimated 08-09: -22.85%

Difference from Estimated 08-09 to Proposed 09-10: -7.96%

The Village of  
**WILLOWBROOK**



Village of Willowbrook  
Planning & Economic Development  
Organizational Chart 2009

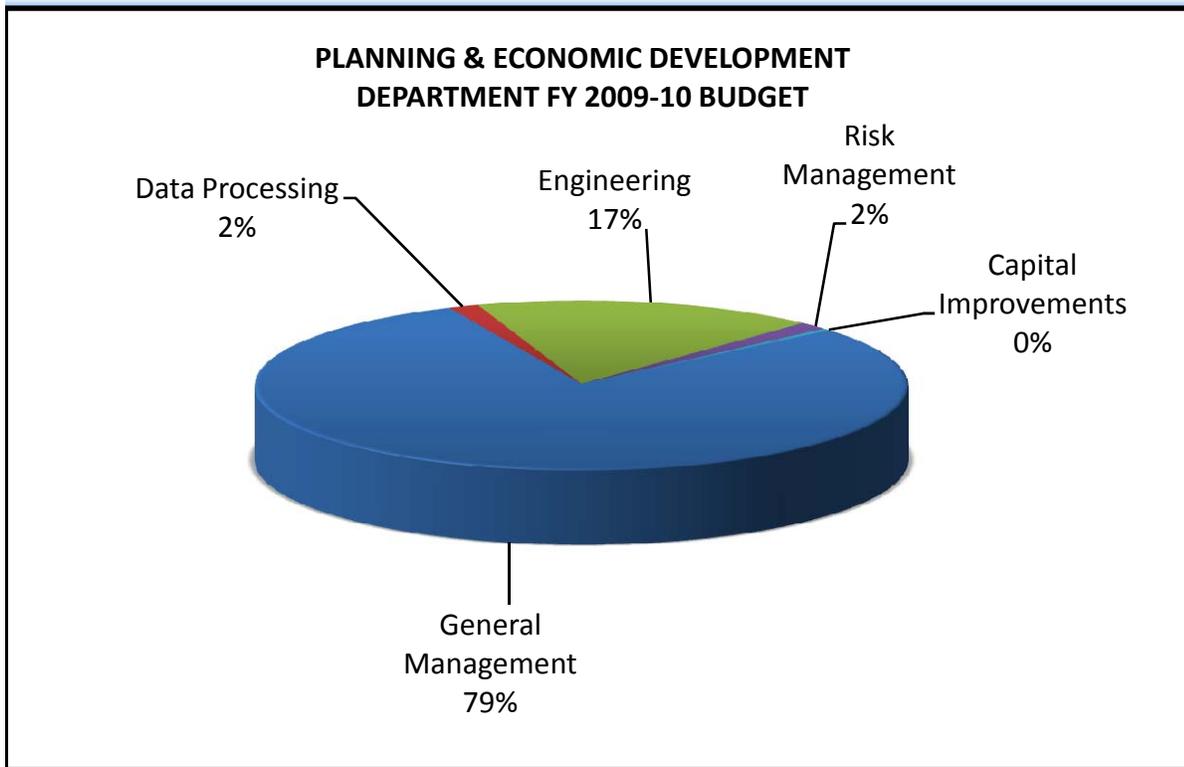


The Planning & Development Division is responsible for the economic development of the Village as well as coordinating land use, zoning and development activities, ensuring that they enhance the quality of life of the residents, preserve Village character and maintain consistency with the Village's Comprehensive 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 2009-2010**

<u>Program</u>	<u>Description</u>	<u>FY 2008-09 Budget</u>	<u>FY 2009-10 Budget</u>
510	General Management	126,878	131,109
515	Data Processing	2,700	2,500
520	Engineering	28,125	28,450
535	Risk Management	2,500	2,500
540	Capital Improvements	1,664	592
544	Contingencies	-	-
	<b>Total</b>	<u>\$161,867</u>	<u>\$165,151</u>

Percent Difference 2.03%



## **Planning & Economic Development**

### **FY 2009-10 Goals and Objectives**

1. Economic Development
  - Utilize Village website, digital software and technology to publicize development and retail opportunities within the Village using inventories of retail and commercial/industrial space.
  - Build upon the Village's Business Outreach program to further establish business and community relationships with the Village's major retailers and employers.
  - Participate in Village website redesign to help create strong Village identity.
  - Work with the US Census Bureau to promote resident participation in the 2010 Decennial Census.
  - Reduce retail vacancies in Willowbrook from the November 2008 peak of 14%.
  - Work with the Harlem Irving Company to market and fill available spaces in Town Center.
  
2. Land Planning and Zoning
  - Negotiate and obtain Village Board approval of renewed Boundary Line Agreements with Darien and Clarendon Hills.
  - Improve the use of digital mapping and technology.
  - Finalize code updates that will promote sound planning and land development and an enhanced community landscape.

### **FY 2008-09 Goals and Accomplishments**

1. Economic Development
  - Created detailed inventory of Willowbrook's retail centers to serve as a reference source for businesses and provide assistance to shopping center owners, including Town Center developer the Harlem Irving Company, to help market and fill available retail spaces in Willowbrook.
  - Started a business outreach program to meet with the Village's major retailers and employers to establish a working relationship with the Village.
  - Crafted Zoning Ordinance amendments that will remove barriers to the (re)development of properties, foster business success and modernize the Code.
  - Prepared first draft of an inventory of properties for (re)development opportunities within the Village; revising inventory as necessary.
  - Completed the US Census Bureau's Local Update of Census Addresses.
  
2. Land Planning and Zoning
  - Updating the Zoning Ordinance.
  - Improved the historical record keeping of land use applications and approvals.
  - Initiated discussions with neighboring communities of Darien and Clarendon Hills to renew Boundary Line Agreements.
  - Obtained Village Board approval of a Zoning Ordinance amendment to create a more efficient, pro-business development process for minor PUD changes.

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
	Planning & Dev-General Management					
	Personnel Services					
01-15-510-101	Salaries - Permanent Employees	-	-	61,651	61,651	63,800
01-15-510-102	Overtime	-	-	1,050	-	1,050
01-15-510-104	Part Time Clerical	-	-	-	-	-
01-15-510-126	Salaries - Clerical	-	-	21,915	21,915	22,680
01-15-510-141	Employee Benefits - Medical	-	-	12,243	11,750	13,340
01-15-510-144	Employee Benefits - Unemployment	-	-	-	-	-
01-15-510-147	Employee Benefits - Medicare	-	-	1,230	1,230	1,270
01-15-510-151	I M R F	-	-	11,025	11,025	12,040
01-15-510-161	Social Security FICA	-	-	5,250	5,250	5,425
* TOTAL	Personnel Services	-	-	114,364	112,821	119,605
	Contractual Services	-	-	-	-	-
01-15-510-201	Telephones	-	-	-	-	-
01-15-510-231	Rental - Storage	-	-	-	-	-
	Consultants-Design & Other	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-
	Supplies & Materials					
01-15-510-301	Office Supplies	-	-	400	400	400
01-15-510-302	Printing & Publishing	-	-	3,250	2,000	4,250
01-15-510-303	Gas-Oil-Wash-Mileage	-	-	200	200	200
01-15-510-304	Schools Conference Travel	-	-	5,704	4,204	4,204
01-15-510-307	Fees Dues Subscriptions	-	-	700	901	900
01-15-510-311	Postage & Meter Rent	-	-	960	450	1,450
01-15-510-335	Camera Supplies	-	-	200	200	100
* TOTAL	Supplies & Materials	-	-	11,414	8,355	11,504
	Equipment-Office					
01-15-510-401	Operating Equipment	-	-	1,100	427	-
01-15-510-409	Maintenance - Vehicles	-	-	-	-	-
01-15-510-411	Maintenance - Radio Equip	-	-	-	-	-
* TOTAL	Equipment-Office	-	-	1,100	427	-
** TOTAL	Planning & Dev-General Management	-	-	126,878	121,603	131,109
	Planning & Dev Data Processing					
	Contractual Services					
01-15-515-212	EDP Software	-	-	-	-	-
01-15-515-263	EDP Equipment Maintenance	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-
	Supplies & Materials					
01-15-515-305	EDP Personal Training	-	-	500	500	500
01-15-515-306	Consulting Services	-	-	2,000	1,187	2,000
* TOTAL	Supplies & Materials	-	-	2,500	1,687	2,500
	Equipment					
01-15-515-401	EDP Operating Equipment	-	-	200	200	-
* TOTAL	Operating Equipment	-	-	200	200	-
** TOTAL	Planning & Dev Data Processing	-	-	2,700	1,887	2,500
	Planning & Dev Engineering					
	Contractual Services					
01-15-520-229	Rent - Meeting Room	-	-	100	-	100
01-15-520-245	Fees - Engineering	-	-	3,000	3,000	3,000
01-15-520-246	Fees - Court Reporter	-	-	2,025	1,000	1,350

**VILLAGE OF WILLOWBROOK**  
**ADMINISTRATIVE BUDGET**  
**MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
01-15-520-247	Reimb. Exp. - Engineering	-	-	-		-
01-15-520-254	Plan Review - Engineer	-	-	15,000	20,000	20,000
01-15-520-255	Plan Review - Structural	-	-	-		-
01-15-520-257	Plan Review - Planner	-	-	4,000	-	2,000
01-15-520-258	Plan Review - Traffic Consultant	-	-	4,000	2,000	2,000
* TOTAL	Contractual Services	-	-	28,125	26,000	28,450
** TOTAL	Planning & Dev Engineering	-	-	28,125	26,000	28,450
	Planning & Dev Risk Management					
	Contractual Services					
01-15-535-273	Self Insurance - Deductible	-	-	2,500	-	2,500
* TOTAL	Contractual Services	-	-	2,500	-	2,500
** TOTAL	Planning & Dev Risk Management	-	-	2,500	-	2,500
	Planning & Dev Capital Improvements					
	Capital Expenditures					
01-15-540-611	Furniture & Office Equipment	-	-	-	-	-
01-15-540-625	Vehicles - New & Other	-	-	-	-	-
01-15-540-641	EDP New Equipment	-	-	1,664	1,664	592
* TOTAL	Capital Expenditures	-	-	1,664	1,664	592
** TOTAL	Planning & Dev Capital Improvements	-	-	1,664	1,664	592
	Planning & Dev Contingencies					
	Contingencies					
01-15-544-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	Planning & Dev Contingencies	-	-	-	-	-
*** TOTAL	Total- Planning & Development	-	-	161,867	151,154	165,151

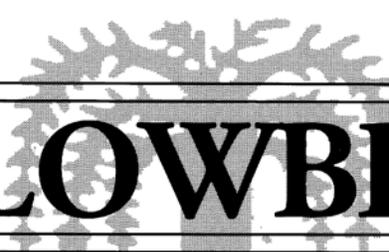
Difference from Budget 08-09 to Proposed 09-10: 2.03%

Difference from Budget 08-09 to Estimated 08-09: -6.62%

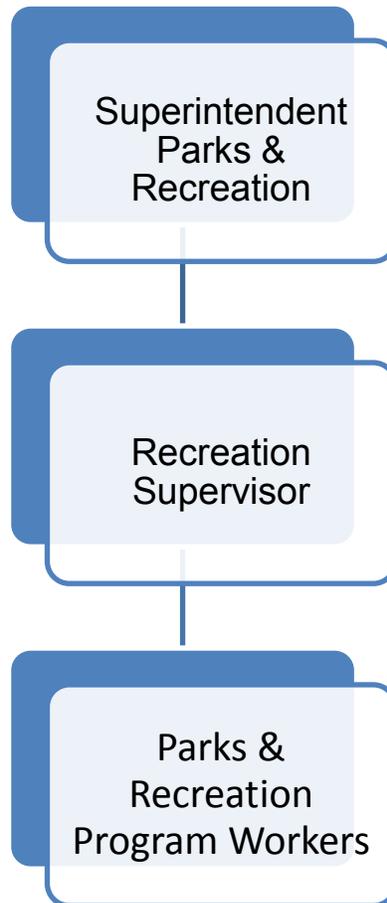
Difference from Estimated 08-09 to Proposed 09-10: 9.26%

The Village of

**WILLOWBROOK**



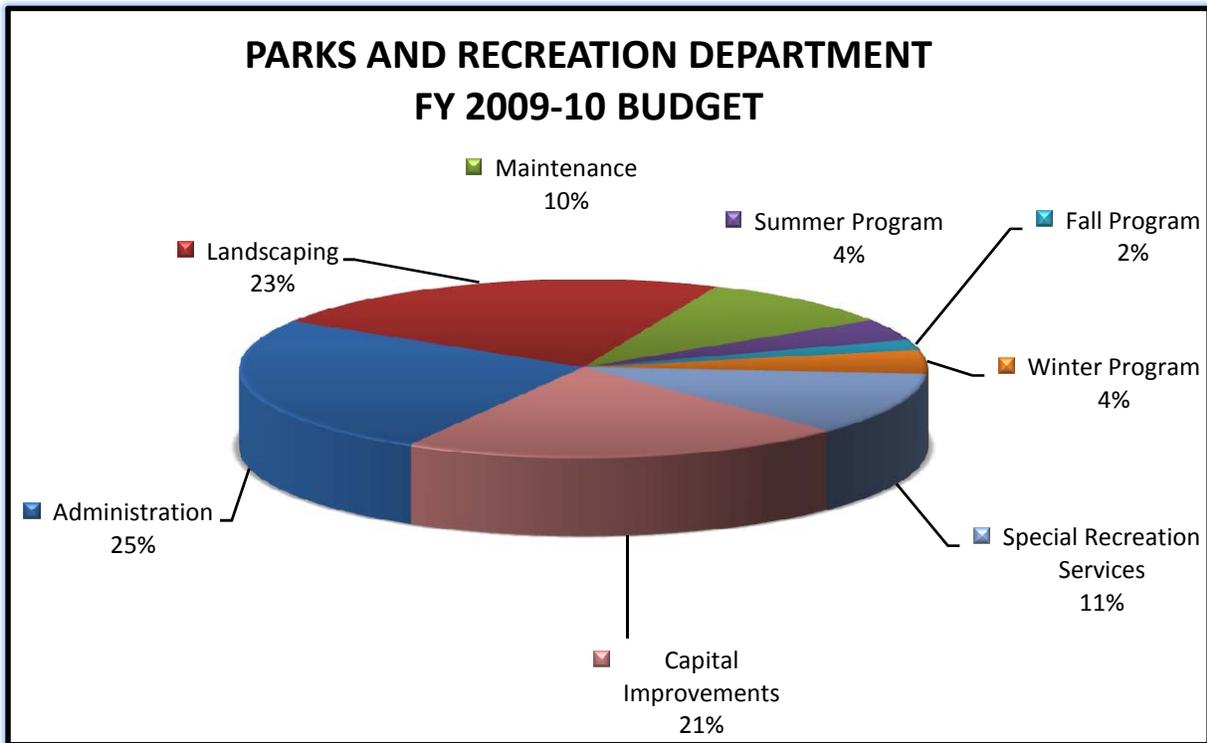
Village of Willowbrook  
Parks and Recreation  
Organizational Chart 2009



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 2009-2010**

<u>Program</u>	<u>Description</u>	<u>FY 2008-09 Budget</u>	<u>FY 2009-10 Budget</u>
550 & 560	Administration	94,836	98,036
565	Landscaping	90,930	87,035
570	Maintenance	39,660	37,085
575	Summer Program	14,030	15,170
580	Fall Program	6,360	7,325
585	Winter Program	17,030	16,580
590	Special Recreation Services	36,835	43,920
595	Capital Improvements	111,265	79,965
599	Contingencies	-	-
<b>Total</b>		<b>\$410,946</b>	<b>\$385,116</b>
<b>Percent Difference</b>			<b>-6.29%</b>



## **PARKS & RECREATION DEPARTMENT**

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

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

### ***Fiscal Year 2009-10 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 - **ONGOING**
- Develop a recreation program that attempts to meet the needs of all residents - **ONGOING**
- Publicize the recreational opportunities that are available - **ONGOING**
- Coordinate park facility uses by community youth organizations and the general public - **ONGOING**

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

- Develop scheduling for playground and general park maintenance - **ONGOING**
- Coordinate supervision of the work of contractors who perform services in the maintenance of park facilities - **ONGOING**
- Provide the necessary planning for completion of projects - **ONGOING**

#### **Goal: To assist the Parks & Recreation Commission in the development of meeting the long-range recreational needs of Village residents**

- Prepare annual and five-year budgets for park services and facilities – **COMPLETED 2/09**
- Provide input in the planning for the Waterford Park playground renovation – **COMPLETED 3/09**
- Provide input in the development of various park capital improvement projects - **ONGOING**
- Complete the capital improvement budget as authorized by the Village Board - **ONGOING**

### ***Fiscal Year 2008-09 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, Gower PTO, Kiwanis Club and private recreational service vendors – **ONGOING**
- Provided continued assistance to the Garden Club, Chess Club, Gateway and SWAC programs– **ONGOING**
- Completed needs survey on Senior and trip services – **COMPLETED 9/08**

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

- Construction of the Community Park concession/restroom facility - **COMPLETED 6/08**
- Completion of the second year of implementing ADA-compliant playground improvements, including path improvements and an addition of a preschool-age play unit at the Community Park playground - **COMPLETED 6/08**
- Completion of resurfacing of the Community Park basketball court - **COMPLETED 8/08**
- Began youth and adult volunteer programs to clean park grounds - **ONGOING**
- Coordination with Garden Club's completion of its first major park beautification project – **COMPLETED 8/09**

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
Parks & Recreation -Administration						
Personnel Services						
01-20-550-101	Salaries - Permanent Employees	10,482	11,189	60,676	60,676	62,791
01-20-550-104	Part Time Clerical	-	-	-	-	-
01-20-550-141	Employee Benefits - Medical	802	824	850	850	850
01-20-550-144	Employee Benefits - Unemployment	190	172	220	220	220
01-20-550-147	Employee Benefits - Medicare	318	316	1,000	1,000	1,000
01-20-550-151	I M R F	438	607	6,890	6,890	7,425
01-20-550-161	Social Security FICA	1,361	1,352	4,250	4,250	4,300
* TOTAL	Personnel Services	13,591	14,460	73,886	73,886	76,586
Supplies & Materials						
01-20-550-201	Emergency Telephone Line	-	-	200	-	200
01-20-550-301	Office Supplies	39	259	200	122	200
01-20-550-302	Printing & Publishing	10,063	10,567	11,100	10,420	11,200
01-20-550-303	Gas-Oil-Wash-Mileage	-	158	350	250	300
01-20-550-304	Schools-Conferences-Travel	-	26	500	-	500
01-20-550-306	Reimburse Personal Expenses	-	-	100	-	100
01-20-550-307	Fees Dues Subscript	225	235	150	254	250
01-20-550-311	Postage & Meter Rent	4,443	4,141	5,850	5,850	6,200
* TOTAL	Supplies & Materials	14,770	15,386	18,450	16,896	18,950
** TOTAL	Parks & Recreation-Administration	28,362	29,846	92,336	90,782	95,536
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	263	2,500
* TOTAL	Contractual Services	-	-	2,500	263	2,500
** TOTAL	Parks & Recreation-Risk Management	-	-	2,500	263	2,500
Parks & Recreation-Landscaping						
Contractual Services						
01-20-565-245	Fees - Engineering	314	1,730	3,000	2,500	3,000
* TOTAL	Contractual Services	314	1,730	3,000	2,500	3,000
Supplies & Materials						
01-20-565-341	Park Landscape Supplies	5,488	15,400	28,050	20,100	24,135
01-20-565-342	Landscape Maintenance Services	55,529	59,895	58,880	66,335	58,800
01-20-565-352	Memorial Program Reimb Expenses	-	-	1,000	-	1,100
* TOTAL	Supplies & Materials	61,017	75,295	87,930	86,435	84,035
** TOTAL	Parks & Recreation-Landscaping	61,331	77,025	90,930	88,935	87,035

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
	Parks & Recreation-Maintenance					
	Personnel Services					
01-20-570-102	Overtime	3,369	4,990	6,500	6,100	6,700
01-20-570-103	Part Time Labor	-	-	600	400	-
* TOTAL	Personnel Services	3,369	4,990	7,100	6,500	6,700
	Contractual Services					
01-20-570-232	Engineering	-	970	-	-	-
01-20-570-234	Rent - Equipment	-	202	300	-	2,100
01-20-570-279	Trash Removal	-	350	500	-	250
01-20-570-281	Contracted Maintenance	36,699	28,562	22,560	21,485	21,485
* TOTAL	Contractual Services	36,699	30,084	23,360	21,485	23,835
	Supplies & Materials					
01-20-570-331	Maintenance Supplies	8,848	7,757	9,050	4,000	6,400
01-20-570-345	Uniforms	-	410	150	150	150
* TOTAL	Supplies & Materials	8,848	8,167	9,200	4,150	6,550
	Equipment					
01-20-570-411	Maintenance - Equipment	685	-	-	-	-
* TOTAL	Equipment Maintenance	685	-	-	-	-
** TOTAL	Parks & Recreation-Maintenance	49,602	43,241	39,660	32,135	37,085
	Parks & Recreation-Summer Program					
	Personnel Services					
01-20-575-111	Recreation Instructors	2,148	2,404	2,980	2,480	2,635
01-20-575-119	Summer Program Materials & Services	7,592	7,770	7,950	7,450	8,435
* TOTAL	Personnel Services	9,740	10,174	10,930	9,930	11,070
	Contractual Services					
01-20-575-232	Rent - Facility	-	-	100	-	100
* TOTAL	Contractual Services	-	-	100	-	100
	Other Expenditures					
01-20-575-517	Seniors Program	3,000	3,000	3,000	3,000	4,000
* TOTAL	Other Expenditures	3,000	3,000	3,000	3,000	4,000
** TOTAL	Parks & Recreation-Summer Program	12,740	13,174	14,030	12,930	15,170
	Parks & Recreation-Fall Program					
	Personnel Services					
01-20-580-111	Recreation Instructors	1,324	2,041	1,985	100	1,200
01-20-580-118	Fall Program Materials & Services	2,392	1,266	1,225	1,545	1,975
* TOTAL	Personnel Services	3,716	3,307	3,210	1,645	3,175
	Contractual Services					
01-20-580-232	Facility Rental	355	-	150	-	150
* TOTAL	Contractual Services	355	-	150	-	150
	Other Expenditures					
01-20-580-517	Seniors	3,000	3,000	3,000	3,000	4,000
* TOTAL	Other Expenditures	3,000	3,000	3,000	3,000	4,000
** TOTAL	Parks & Recreation-Fall Program	7,071	6,307	6,360	4,645	7,325

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

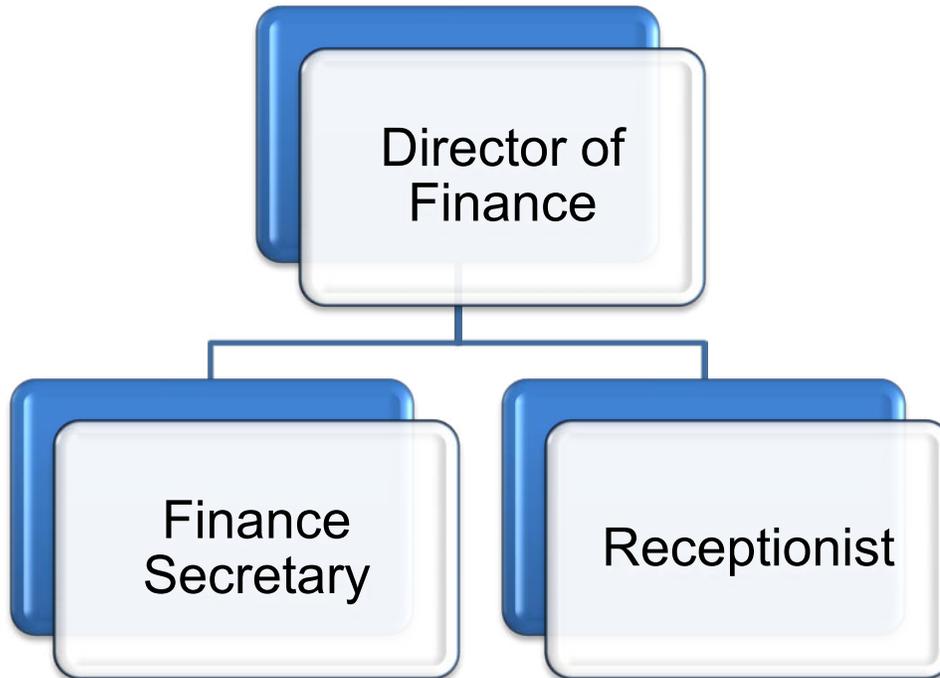
ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
	Parks & Recreation-Winter Program					
	Personnel Services					
01-20-585-112	Recreation Instructors	4,104	451	2,380	1,380	1,000
01-20-585-121	Winter Program Materials & Services	5,168	5,655	5,000	4,500	5,030
01-20-585-150	Childrens Special Events	3,611	3,375	5,550	4,050	5,900
* TOTAL	Personnel Services	12,884	9,481	12,930	9,930	11,930
	Contractual Services					
01-20-585-232	Rent - Facility	500	1,073	600	540	650
* TOTAL	Contractual Services	500	1,073	600	540	650
	Other Expenditures					
01-20-585-517	Seniors Program	3,500	3,500	3,500	3,500	4,000
* TOTAL	Other Expenditures	3,500	3,500	3,500	3,500	4,000
** TOTAL	Parks & Recreation-Winter Program	16,884	14,054	17,030	13,970	16,580
	Special Recreation Services					
	Other Expenditures					
01-20-590-518	Special Rec Assoc Program Dues	27,985	28,966	30,400	30,200	31,920
01-20-590-520	ADA Recreation Accommodations	235	2,689	6,435	9,700	12,000
* TOTAL	Other Expenditures	28,221	31,655	36,835	39,900	43,920
** TOTAL	Special Recreation Services	28,221	31,655	36,835	39,900	43,920
	Parks & Recreation Capital Improvements					
	Capital Expenditures					
01-20-595-641	EDP Equipment	-	-	865	865	865
01-20-595-643	Pond Improvements	-	-	8,000	8,000	-
01-20-595-691	Recreation Equipment	-	-	-	-	74,000
01-20-595-692	Landscaping	-	-	-	-	-
01-20-595-693	Court Improvements	-	-	84,000	62,000	-
01-20-595-694	Maintenance Equipment	-	-	9,500	10,200	-
01-20-595-695	Park Improvements-Neighborhood Parks	16,925	40,310	8,900	71,831	5,100
01-20-595-696	Community Park Development	8,296	188,859	-	-	-
* TOTAL	Capital Expenditures	25,222	229,169	111,265	152,896	79,965
** TOTAL	Parks & Recreation Capital Improvements	25,222	229,169	111,265	152,896	79,965
	Parks & Recreation Contingencies					
	Contingencies					
01-20-599-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	Parks & Recreation Contingencies	-	-	-	-	-
*** TOTAL	Total - Parks & Recreation	229,431	444,471	410,946	436,456	385,116

Difference from Budget 08-09 to Proposed 09-10: -6.29%

Difference from Budget 08-09 to Estimated 08-09: 6.21%

Difference from Estimated 08-09 to Proposed 09-10: -11.76%

Village of Willowbrook  
Finance  
Organization Chart 2009



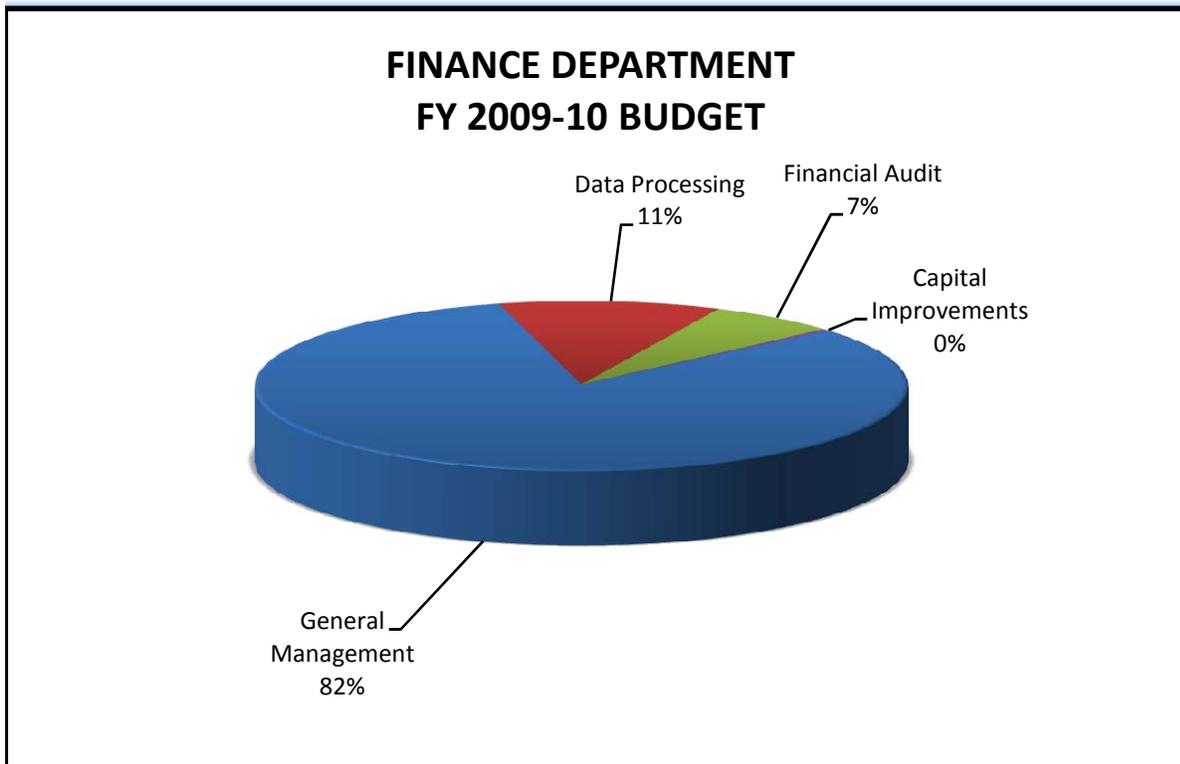
The Finance Department is responsible for coordinating and directing the financial activities of the Village including: maintaining the accounting system and the related financial controls, managing revenue collections, miscellaneous billings, accounts payable, payroll, cash management and investing 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 2009-2010**

<u>Program</u>	<u>Description</u>	<u>FY 2008-09 Budget</u>	<u>FY 2009-10 Budget</u>
610	General Management	269,039	270,322
615	Data Processing	40,400	36,640
620	Financial Audit	24,025	21,441
625	Capital Improvements	2,076	1,326
629	Contingencies	-	-
	<b>Total</b>	<b>\$335,540</b>	<b>\$329,729</b>

Percent Difference -1.73%



## 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 2009-10 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. Evaluation of Computer lease program that expires in May 2010.
5. Continued participation in professional associations

### **Fiscal Year 2008-09 Goals and Accomplishments**

1. Administer financial agreements for the Town Center Development – Agreements have been followed and monitored.
2. Provide oversight of technology improvements such that includes network administration – The Village's network continues to be stable with improvements such as integration of blackberry's into the Village network.
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 – Funding has been allocation in the FY 09-10 budget for a financial strategic planning session.
4. Upgrade of new accounting software module – The upgrade was completed.
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, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
	Finance-General Management					
	Personnel Services					
01-25-610-101	Salaries	-	-	101,086	101,086	102,059
01-25-610-102	Overtime	-	-	-	-	-
01-25-610-104	Part Time - Clerical	-	-	-	-	-
01-25-610-126	Salaries - Clerical	-	-	92,901	92,900	94,608
01-25-610-141	Employee Benefit - Medical Insurance	-	-	15,324	14,050	15,630
01-25-610-144	Employee Benefit - Unemployment Insurance	-	-	325	325	325
01-25-610-147	Employee Benefit - Medicare	-	-	2,813	2,813	2,852
01-25-610-151	I M R F	-	-	25,238	25,238	27,055
01-25-610-161	Social Security FICA	-	-	12,027	12,027	12,193
* TOTAL	Personnel Services	-	-	249,714	248,439	254,722
	Contractual Services					
01-25-610-201	Phone - Telephones	-	-	900	750	800
01-25-610-231	Rent - Storage	-	-	-	-	-
* TOTAL	Contractual Services	-	-	900	750	800
	Supplies & Materials					
01-25-610-301	Office Supplies	-	-	4,450	3,350	4,450
01-25-610-302	Printing & Publish	-	-	3,600	2,000	3,600
01-25-610-303	Gas-Oil-Wash-Mileage	-	-	500	300	300
01-25-610-304	Schools-Conference Travel	-	-	5,800	2,600	2,800
01-25-610-307	Fees Dues Subscriptions	-	-	3,825	3,825	3,400
01-25-610-311	Postage & Meter Rent	-	-	250	250	250
01-25-610-315	Copy Service	-	-	-	-	-
* TOTAL	Supplies & Materials	-	-	18,425	12,325	14,800
	Equipment-Office					
01-25-610-409	Maintenance - Vehicles	-	-	-	-	-
01-25-610-411	Maintenance - Equipment	-	-	-	-	-
* TOTAL	Equipment-Office	-	-	-	-	-
** TOTAL	Finance-General Management	-	-	269,039	261,514	270,322
	Finance-Data Processing					
	Contractual Services					
01-25-615-212	E.D.P. Software	-	-	26,700	16,500	19,640
01-25-615-263	Maintenance - Office Machines	-	-	500	400	500
* TOTAL	Contractual Services	-	-	27,200	16,900	20,140
	Supplies & Materials					
01-25-615-305	Personnel Training	-	-	1,000	-	1,000
01-25-615-306	Consulting Services	-	-	11,700	11,700	15,000
01-25-615-331	Operating Supplies	-	-	500	300	500
* TOTAL	Supplies & Materials	-	-	13,200	12,000	16,500
** TOTAL	Finance-Data Processing	-	-	40,400	28,900	36,640
	Finance-Financial Audit					
	Contractual Services					
01-25-620-251	Audit Services	-	-	23,025	19,965	20,441
01-25-620-252	Financial Services	-	-	1,000	-	1,000
* TOTAL	Contractual Services	-	-	24,025	19,965	21,441
** TOTAL	Finance-Financial Audit	-	-	24,025	19,965	21,441

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

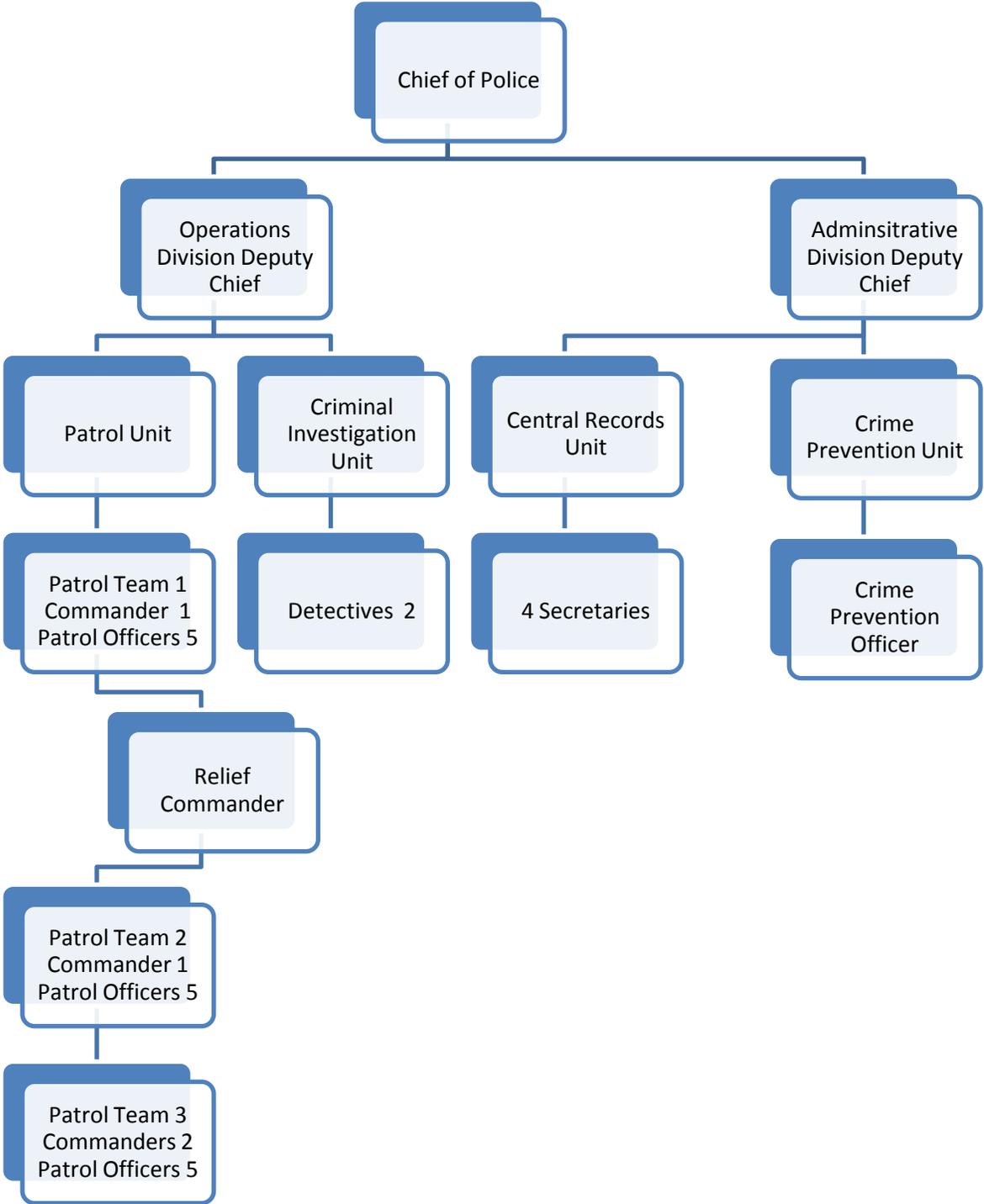
ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
	Finance-Capital Improvement Capital Expenditures					
01-25-625-602	Building Improvements	-	-	-	-	-
01-25-625-611	Furniture & Office Equipment	-	-	-	-	-
01-25-625-625	Vehicles - New & Other	-	-	-	-	-
01-25-625-641	E D P Equipment	-	-	2,076	1,674	1,326
* TOTAL	Finance-Capital Improvement	-	-	2,076	1,674	1,326
** TOTAL	Finance-Capital Improvement	-	-	2,076	1,674	1,326
	Finance Contingencies					
01-25-629-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	Finance Contingencies	-	-	-	-	-
*** TOTAL	Total-Finance	-	-	335,540	312,053	329,729

Difference from Budget 08-09 to Proposed 09-10: -1.73%

Difference from Budget 08-09 to Estimated 08-09: -7.00%

Difference from Estimated 08-09 to Proposed 09-10: 5.66%

Village Of Willowbrook  
Police  
Organization Chart 2009



# 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.**

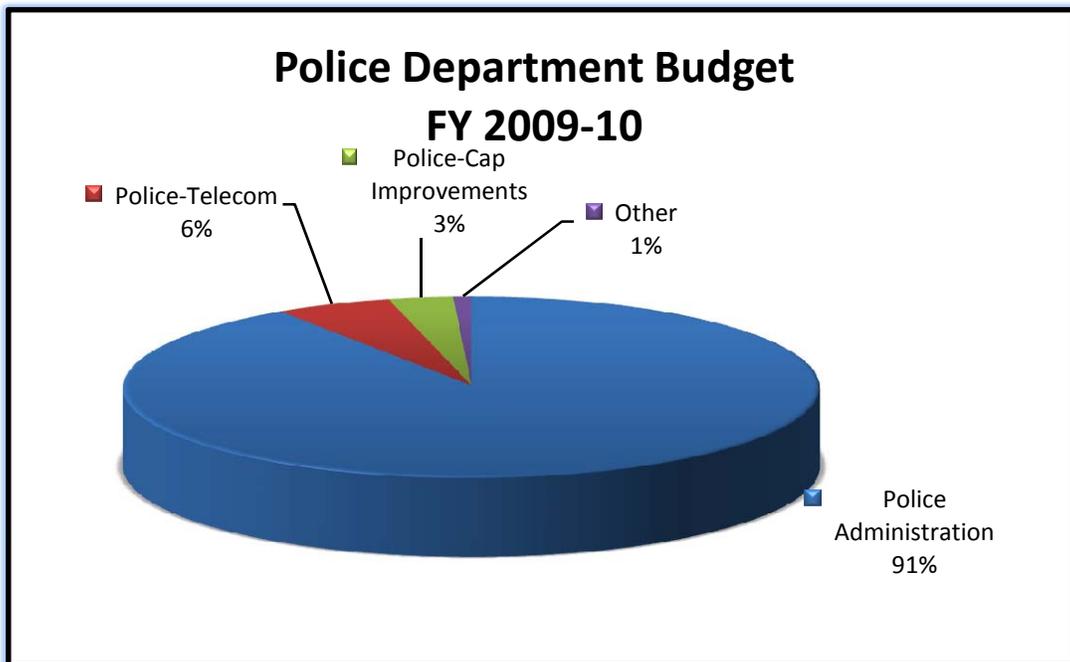
We will, in order to engage in the process of continual and innovative improvement, strive to maximize the professional skills and potential of each employee through the development and retention of our members, by affording educational, training, and unique, advanced career opportunities.

### **POLICING THROUGH COMMUNITY PARTNERSHIPS**

**Police Department Budget  
Fiscal Year 2009-2010**

<u>Program</u>	<u>Description</u>	<u>FY 2008-09 Budget</u>	<u>FY 2009-10 Budget</u>
630	Police Administration	\$3,964,725	\$4,309,372
635	Police-Bldg Construction-Remodeling	\$0	\$0
640	Police-Data Processing	\$7,000	\$9,000
645	Police-Risk Management	\$12,500	\$12,500
650	Police-Patrol Service	\$4,400	\$3,750
655	Police-Investigative Services	\$2,000	\$1,250
660	Police-Traffic Safety	\$4,900	\$5,145
665	Police-E S D A Coordinator	\$750	\$525
670	Police-Crime Prevention	\$8,600	\$8,600
675	Police-Telecommunications	\$261,710	\$260,500
680	Police-Cap Improvements	\$171,763	\$144,342
685	Police Contingencies	\$0	\$0
	<b>Total</b>	<b>\$4,438,348</b>	<b>\$4,754,984</b>

Percent Difference 7.13%



**Willowbrook Police Department  
Administrative Division  
Goals and Objectives  
2009/10**

1. Continue with the Victim Contact Program
2. Initiate Resident Information System E-Mail
3. Conduct Reviews of High-Risk Policies/Incidents
4. Civilian Staff Completely Cross Trained
5. Initiate Member Service Policies Suggested IRMA

**Willowbrook Police Department  
Operations Division  
Goals and Objectives  
2009/10**

1. Continue to provide adequate information flow between all levels of the Department.
2. Continue to hold all employees accountable for their actions and performance
3. Continue to emphasize proactive patrol
4. Continue to designate and utilize available resources to address specific identified issues that come to the attention of the Department
5. Continue to nurture and develop the Prevent a Tragedy program that targets risk taking behaviors during targeted holiday and special event seasons.
6. Participate in state wide traffic enforcement programs that focus on seatbelt usage and risk taking driving behaviors.
7. Prioritize DUI enforcement

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

1. Prepare and complete Commission on Accreditation for Law Enforcement Agencies (CALEA) on-site

*CALEA on-site was successful with full recommendation for re-accreditation. On-site team gave very positive feedback. Upon the review there were only two file maintenance issues and no applied discretions.*

2. Develop and implement a victim contact program

*Victim Contact Program completed with great feedback. Positive interactions and conversation received by victims. Program to continue through 2009 and then re-evaluate annually.*

3. Conduct reviews of high-risk policies and incidents

*High Risk Policies and incidents reviewed. General Orders were adhered to and each incident was reviewed with feedback and suggestions by police personnel. The review was very beneficial in the adherence to pursuit policy. Staff review along with patrol review completed.*

4. Explore opportunities and develop programs to increase communication between the community and the department.

*The Victim Contact Program provided communication along with the open houses and community events which were actively participated in. Several police facility tours conducted. Resident involvement is minimal. I did speak with Knolls management at annual board meeting but the information transfer is already very favorable.*

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

1. The department continues to explore methods to improve communication between Command Staff and supervisors.

*The Department has continued a consistent schedule of bi weekly staff meetings, chaired by the Deputy Chief of Operations. A published agenda keeps commanders on focus for issues that need to be addressed.*

*The Department has also installed messaging system with a 42" monitor, in the patrol room to reinforce Department messages. These messages run 24 hours a day.*

*Deputy Chief of Operations has adjusted his work schedule to have contact with and be available to all shifts during the week.*

*Both Deputy Chiefs routinely attend roll calls for all shifts.*

2. Establish increased accountability on patrol shifts.

*Accountability program implemented in October of 2007 has hit full stride. There has been an improvement in overall officer activity and officers being proactive.*

3. Continue to emphasis on proactive patrol.

*As an element of the accountability program, proactive activities are being emphasized and reinforced. The result has been positive acceptance on the part of officers with several good arrests based on follow-ups conducted by shift officers. In addition, there have been several good on view arrests based on proactive investigations by officers.*

4. Seek methods to improve service in the following areas:

- a. Attitude and behavior of officers and citizens
- b. Use the results of the enhanced Victim Contact Program to determine training needs.

*New program, not enough data to date to make informed decisions as of yet.*

5. Use patrol officers more frequently to meet and address citizens in community programs.

*The canine officer has attended several community meetings to explain the canine program and how it is used.*

6. Ensure department supervisors observe and document both negative and positive interactions between citizens and officers.

*This is an essential element of the Accountability Program. There still needs to be an improvement in the quality and methods of documentation as well as the retention and flow of the documentation.*

7. Level of Enforcement

- a. Develop traffic enforcement programs which target risk-taking driving behaviors.

*The Department has implemented the Prevent a tragedy program which targets DUI drivers and specific risk taking behaviors during identified special time periods throughout the year.*

- b. Participate in state-wide enforcement programs during holiday periods.

*Once again, the Department was awarded a grant from the Illinois Department of Transportation to enforce seatbelt violations and risk taking driving behaviors, especially speeding and DUI. Enforcement campaigns have been completed for Memorial Day, 4th of July, Labor Day and Thanksgiving. Enforcement campaign for Christmas/New Year period is pending.*

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
	Police Administration					
	Personnel Services					
01-30-630-101	Salaries - Permanent Employees	1,884,479	2,022,788	2,282,251	2,245,369	2,317,106
01-30-630-102	Overtime	254,068	215,803	264,852	250,000	267,936
01-30-630-103	Overtime - Special Detail & Grants	80,320	91,879	99,144	91,000	111,578
01-30-630-104	Part Time - Video Reviewer	-	-	-	-	13,200
01-30-630-106	Intern	-	-	-	-	-
01-30-630-126	Salaries - Clerical	184,296	190,591	197,125	200,800	188,409
01-30-630-127	Over-Time - Clerical	14,568	16,924	15,296	15,296	15,296
01-30-630-141	Employee Benefit - Medical Insurance	271,442	281,404	327,436	291,592	345,384
01-30-630-144	Employee Benefit - Unemployment Ins	3,592	3,038	3,350	3,350	3,450
01-30-630-147	Employee Benefit - Medicare	24,234	25,614	30,590	30,590	31,389
01-30-630-151	I M R F	26,179	26,035	27,636	27,636	28,071
01-30-630-155	Police Pension	323,672	355,206	354,370	354,370	420,551
01-30-630-161	Social Security FICA	12,383	12,767	13,170	13,170	13,458
* TOTAL	Personnel Services	3,079,233	3,242,049	3,615,220	3,523,173	3,755,828
	Contractual Services					
01-30-630-201	Phone - Telephones	25,802	22,966	31,544	26,744	26,144
01-30-630-202	Accreditation	5,560	3,500	14,300	14,300	2,500
01-30-630-231	Storage Space	-	-	-	-	-
01-30-630-236	Radio Paging Systems	162	-	-	-	-
01-30-630-238	FIAT	2,000	3,000	3,500	3,000	3,500
01-30-630-241	Fees - Special Attorney	10,790	12,196	11,130	11,130	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	14,040	15,000	15,000	15,000
01-30-630-245	Firing Range	1,535	1,261	3,000	3,000	3,000
01-30-630-246	Red Light Adjudicator	-	-	-	-	18,000
01-30-630-247	Redlight Camera Fees	-	-	-	-	206,770
* TOTAL	Contractual Services	61,849	59,963	81,474	76,174	289,044
	Supplies & Materials					
01-30-630-301	Office Supplies	4,808	4,355	4,750	5,250	5,300
01-30-630-302	Printing & Publishing	6,347	3,245	5,250	6,000	5,500
01-30-630-303	Gas-Oil-Wash-Mileage	76,206	87,687	86,100	86,100	73,500
01-30-630-304	Schools-Conference Travel	25,522	28,123	25,500	25,500	28,900
01-30-630-305	Tuition Reimbursement	77	238	2,500	2,500	1,500
01-30-630-306	Reimb Personal Expenses	-	-	-	-	-
01-30-630-307	Fees-Dues-Subscriptions	9,162	10,653	7,850	9,000	7,350
01-30-630-311	Postage & Meter Rent	3,315	3,348	4,500	4,500	4,500
01-30-630-315	Copy Service	1,060	509	1,500	1,500	3,000
01-30-630-331	Operating Supplies	4,057	5,078	4,000	4,000	4,000
01-30-630-345	Uniforms	18,982	23,118	31,900	31,900	35,050
01-30-630-346	Ammunition	7,629	10,590	15,000	15,000	11,600
* TOTAL	Supplies & Materials	157,165	176,944	188,850	191,250	180,200
	Equipment Office					
01-30-630-401	Operating Equipment	42,604	28,278	24,881	24,881	26,000
01-30-630-405	Furniture & Office Equipment	4,124	1,505	2,000	2,000	-
01-30-630-409	Maintenance - Vehicles	47,118	49,079	46,000	57,000	52,000
01-30-630-421	Maintenance - Radio Equipment	4,962	6,876	6,300	6,300	6,300
* TOTAL	Equipment-Office	98,808	85,738	79,181	90,181	84,300
** TOTAL	Police Administration	3,397,054	3,564,694	3,964,725	3,880,778	4,309,372

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
	Police-Bldg Construction-Remodeling Contractual Services					
01-30-635-288	Bldg Construction-Remodeling			-	-	-
* TOTAL	Contractual Services	-	-	-	-	-
** TOTAL	Police-Bldg Construction-Remodeling	-	-	-	-	-
	Police-Data Processing Police Contractual Services					
01-30-640-212	EDP-Software	4,245	4,693	4,000	4,000	6,000
01-30-640-263	EDP-Eqp. Maintenance	89	536	1,000	1,000	1,000
* TOTAL	Contractual Services	4,334	5,229	5,000	5,000	7,000
	Supplies & Maintenance					
01-30-640-305	EDP-Personal Training					
01-30-640-306	Consulting Services	2,000	1,990	2,000	2,000	2,000
* TOTAL	Supplies & Materials	2,000	1,990	2,000	2,000	2,000
	Operating Equipment					
01-30-640-401	EDP-Operating Equipment			-	-	-
* TOTAL	Equipment Office	-	-	-	-	-
** TOTAL	Police-Data Processing	6,334	7,219	7,000	7,000	9,000
	Police-Risk Management Contractual Services					
01-30-645-273	Self Ins - Deductible	15,866	9,101	12,500	13,125	12,500
01-30-645-275	Bonds-Self Insurance	-	-	-	-	-
* TOTAL	Contractual Services	15,866	9,101	12,500	13,125	12,500
** TOTAL	Police-Risk Management	15,866	9,101	12,500	13,125	12,500
	Police-Patrol Service Personnel Services					
01-30-650-107	Part Time - Matron	1,914	(20)	-	-	-
* TOTAL	Personnel Services	1,914	(20)	-	-	-
	Contractual Services					
01-30-650-268	Animal Control	188	479	750	750	750
* TOTAL	Contractual Services	188	479	750	750	750
	Supplies & Materials					
01-30-650-342	Liquor Violations	120	-	500	500	500
01-30-650-343	Jail Supplies	1,129	1,691	1,650	1,000	1,000
01-30-650-345	Uniforms	-	-	-	-	-
01-30-650-346	DUI Draw/Lab	-	200	500	500	500
01-30-650-348	Drug Forfeiture Exp. - State	404	-	500	500	500
01-30-650-349	Drug Forfeiture Exp. - Federal	1,695	-	500	500	500
* TOTAL	Supplies & Materials	3,348	1,891	3,650	3,000	3,000
	Equipment-Office					
01-30-650-401	Operating Equipment	-	-	-	-	-
* TOTAL	Equipment-Office	-	-	-	-	-
** TOTAL	Police-Patrol Service	5,451	2,350	4,400	3,750	3,750

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
	Police-Investigative Services					
	Contractual Services					
01-30-655-236	Radio Paging Systems	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-
	Supplies & Materials					
01-30-655-335	Camera Supplies	332	462	1,000	250	250
01-30-655-339	Confidential Funds	122	100	1,000	1,000	1,000
01-30-655-345	Uniforms	-	-	-	-	-
01-30-655-347	Subpoena Fees	-	-	-	-	-
* TOTAL	Supplies & Materials	454	562	2,000	1,250	1,250
	Equipment-Office					
01-30-655-401	Operating Equipment					
01-30-655-405	Furniture & Office Equipment	-	-	-	-	-
* TOTAL	Equipment-Office	-	-	-	-	-
** TOTAL	Police-Investigative Services	454	562	2,000	1,250	1,250
	Police-Traffic Safety					
	Personnel Services					
01-30-660-105	Part Time - Crossing Guard	3,967	4,125	4,900	4,900	5,145
* TOTAL	Personnel Services	3,967	4,125	4,900	4,900	5,145
	Supplies & Materials					
01-30-660-345	Uniforms	-	-	-	-	-
* TOTAL	Supplies & Materials	-	-	-	-	-
** TOTAL	Police-Traffic Safety	3,967	4,125	4,900	4,900	5,145
	Police-E S D A Coordinator					
01-30-665-263	Siren Maintenance	525	525	750	525	525
* TOTAL	Supplies & Materials	525	525	750	525	525
** TOTAL	Police-E S D A Coordinator	525	525	750	525	525
	Police - Crime Prevention					
	Supplies & Materials					
01-30-670-302	Printing	529	1,569	1,600	1,600	1,600
01-30-670-331	Commodities	9,380	6,990	7,000	7,000	7,000
* TOTAL	Supplies & Materials	9,909	8,559	8,600	8,600	8,600
** TOTAL	Police-Crime Prevention	9,909	8,559	8,600	8,600	8,600
	Police Telecommunications					
	Contractual Services					
01-30-675-235	Radio Dispatching	224,079	233,759	261,210	251,540	260,000
01-30-675-263	Equipment Maintenance	-	-	-	-	-
* TOTAL	Contractual Services	224,079	233,759	261,210	251,540	260,000
	Operating Equipment					
01-30-675-401	Operating Equipment	439	-	500	500	500
* TOTAL	Operating Equipment	439	-	500	500	500
** TOTAL	Police-Telecommunications	224,519	233,759	261,710	252,040	260,500

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

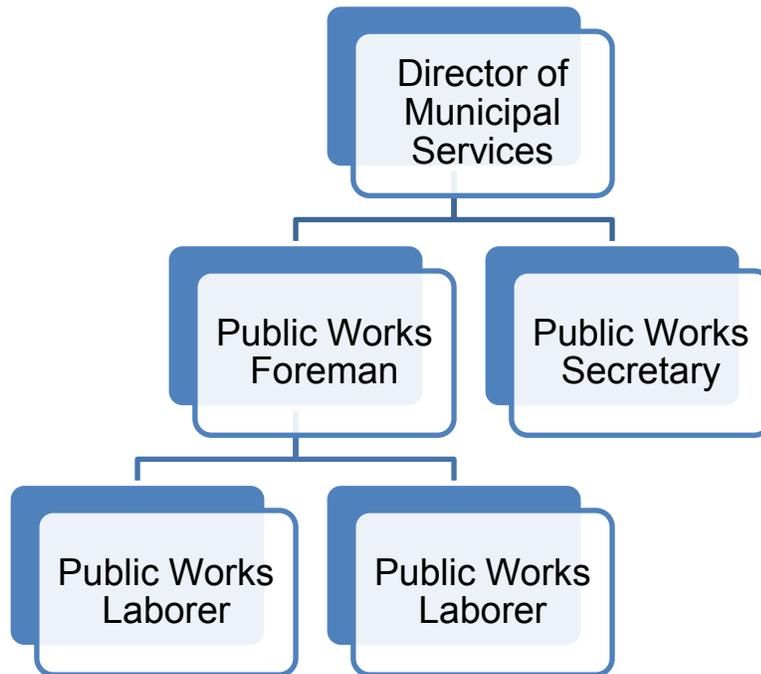
ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
	Police-Capital Improvements					
	Capital Expenditures					
01-30-680-611	Furniture & Office Equipment	26,036	14,803	29,700	15,000	30,000
01-30-680-622	Radio Equipment	11,292	16,596	8,800	8,000	4,000
01-30-680-625	New Vehicles	121,204	92,493	124,859	117,000	104,500
01-30-680-641	EDP New Equipment	4,540	14,211	8,404	5,904	5,842
01-30-680-642	Copy Machine		18,551	-	-	-
* TOTAL	Capital Expenditures	163,073	156,654	171,763	145,904	144,342
** TOTAL	Police-Cap Improvements	163,073	156,654	171,763	145,904	144,342
	Police Contingencies					
	Contingencies					
01-30-685-799	Contingencies	-	-	-	-	-
	Contingencies	-	-	-	-	-
** TOTAL	Police Contingencies	-	-	-	-	-
*** TOTAL	Police Department	3,827,151	3,987,548	4,438,348	4,317,872	4,754,984

Difference from Budget 08-09 to Proposed 09-10: 7.13%

Difference from Budget 08-09 to Estimated 08-09: -2.71%

Difference from Estimated 08-09 to Proposed 09-10: 10.12%

VILLAGE OF WILLOWBROOK  
Public Works  
ORGANIZATION CHART 2009

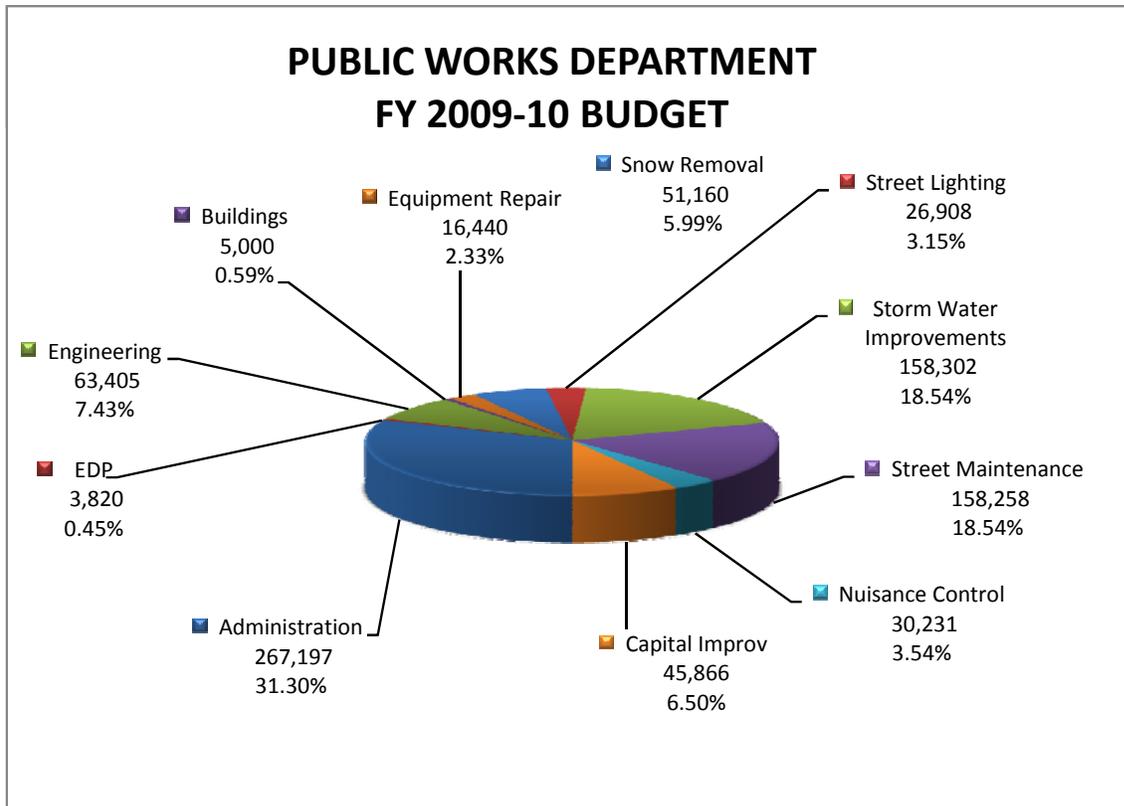


\*Oversees Public Works and Building & Zoning

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 2009-2010**

<u>Program</u>	<u>Description</u>	<u>FY 2008-09 Budget</u>	<u>FY 2009-10 Budget</u>
710	Administration	268,633	267,197
715	EDP	3,100	3,820
720	Engineering	8,750	63,405
725	Buildings	5,000	5,000
730	Risk management	-	-
735	Equipment Repair	16,440	18,606
740	Snow Removal	49,040	51,160
745	Street Lighting	26,067	26,908
750	Storm Water Improvements	139,575	158,302
755	Street Maintenance	111,600	158,258
760	Nuisance Control	31,920	30,231
765	Capital Improvements	45,866	70,866
770	Contingencies	-	-
Total		\$705,991	\$853,753
Percent Difference			20.93%



## **Public Works Department**

### **FY 2009-10 Goals and Objectives**

1. As part of the mandatory Federal NPDES requirements, \$4,000 will be spent for engineering services to create a Village-wide storm sewer atlas for use in tracking illicit discharges into the Village storm sewer system.
2. The Village Parkway Tree Planting Program was expanded to enable both the replacement of additional trees, and the planting of new trees.
3. Staff will work to complete the new \$1.8 million public works facility built to house the Village Public Works Department, including all equipment.
4. Continuation of the Village Storm Sewer Maintenance Program to ensure no blockages occur so storm water can drain down expeditiously.
5. Continue to provide a brush collection program for single-family residential areas twice a year to aid in the proper maintenance of their yards.
6. Continue to further the Village Snow and Ice control program during the winter months to ensure that roadways are safe for vehicular travel.

### **FY 2008-09 Goals and Accomplishments**

1. The Villages' Storm System Maintenance Program was completed ensuring no flooding damage due to obstructions in the storm sewer system
2. The Village's comprehensive tree trimming program was completed throughout the Waterford Subdivision to ensure parkway trees are properly trimmed.
3. The Village Parkway Tree Trimming Program was 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.
4. The Village Brush Collection Program was completed once in the Spring and once in the Fall to help residents maintain their yards.
5. The Snow and Ice Control Program was completed to keep roadways safe for travel throughout the Winter season.

**VILLAGE OF WILLOWBROOK**  
**ADMINISTRATIVE BUDGET**  
**MAY 1, 2009 - APRIL 30, 2010**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>FY 06-07 ACTUAL</b>	<b>FY 07-08 ACTUAL</b>	<b>FY 08-09 BUDGET</b>	<b>FY 08-09 ESTIMATED ACTUAL</b>	<b>FY 09-10 PROPOSED BUDGET</b>
	Public Works-Administration					
	Personnel Services					
01-35-710-10	Salaries - Permanent Employees	97,809	126,914	132,986	132,986	130,640
01-35-710-10	Overtime	22,566	39,708	20,800	40,000	20,800
01-35-710-10	Part Time - Labor	20,357	2,893	8,000	8,000	16,000
01-35-710-12	Salaries - Clerical	27,668	22,840	24,129	24,129	24,970
01-35-710.-14	Employee Benefits - Medical	14,664	21,783	17,784	15,425	11,915
01-35-710-14	Employee Benefits - Unemployment	868	677	270	270	270
01-35-710-14	Employee Benefits - Medicare	4,564	5,216	2,525	2,900	2,790
01-35-710-15	I M R F	38,753	47,843	25,775	25,775	24,268
01-35-710-16	Social Security FICA	19,514	22,289	10,780	12,200	11,930
* TOTAL	Personnel Services	246,764	290,163	243,049	261,685	243,583
	Contractual Services					
01-35-710-20	Telephones	1,738	1,579	1,500	1,800	1,800
01-35-710-23	Radio Paging Systems	-	-	-	-	-
* TOTAL	Contractual Services	1,738	1,579	1,500	1,800	1,800
	Supplies & Materials					
01-35-710-30	Office Supplies	769	263	384	650	384
01-35-710-30	Printing & Publishing	583	579	1,500	1,800	1,960
01-35-710-30	Gas-Oil-Wash-Mileage	12,452	20,555	13,200	19,800	11,220
01-35-710-30	Schools Conference Travel	866	314	4,000	1,000	3,000
01-35-710-30	Reimb Personal Expense	515	339	300	400	300
01-35-710-30	Fees Dues Subscriptions	248	-	400	200	600
01-35-710-31	Postage & Meter Rent	220	220	500	750	750
01-35-710-33	Camera Supplies	-	165	300	300	100
01-35-710-34	Uniforms	2,763	3,310	3,000	2,500	3,000
* TOTAL	Supplies & Materials	18,416	25,745	23,584	27,400	21,314
	Equipment-Office					
01-35-710-40	Furniture & Office Equipment	-	-	500	200	500
01-35-710-42	Maintenance - Telephone Equipment	-	-	-	-	-
* TOTAL	Equipment-Office	-	-	500	200	500
** TOTAL	Public Works Administration	266,917	317,487	268,633	291,085	267,197
	Electronic Data Processing					
	Contractual Services					
01-35-715-21	Software	-	-	-	-	-
01-35-715-26	Equipment Maintenance	-	-	400	400	400
* TOTAL	Contractual Services	-	-	400	400	400
	Supplies & Materials					
01-35-715-30	Personal Training	500	250	500	500	500
01-35-715-30	Consulting Services	1,000	-	1,000	-	1,000
* TOTAL	Supplies & Materials	1,500	250	1,500	500	1,500
	Equipment & Supplies					
01-35-715-40	Operating Supplies & Equipment	1,067	1,474	1,200	1,500	1,920
* TOTAL	Equipment & Supplies	1,067	1,474	1,200	1,500	1,920
** TOTAL	Public Works - EDP	2,567	1,724	3,100	2,400	3,820
	Public Works-Engineering					
	Contractual Services					
01-35-720-24	Fees - Engineering	11,144	8,202	8,000	8,000	62,655

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
01-35-720-24	Reimb. Exp. -Engineering	-	-	-	-	-
01-35-720-25	Plan Review - Engineer	669	679	750	750	750
* TOTAL	Contractual Services	11,814	8,881	8,750	8,750	63,405
** TOTAL	Public Works Engineering	11,814	8,881	8,750	8,750	63,405
	Public Works-Building Equipment-Office					
01-35-725-41	Maintenance - Gas Tanks And Pumps	2,558	3,296	2,000	2,626	2,000
01-35-725-41	Maintenance - Garage	2,115	2,929	2,000	2,000	2,000
01-35-725-41	Maintenance - Salt Bins	1,910	-	1,000	3,045	1,000
* TOTAL	Equipment-Office	6,584	6,225	5,000	7,671	5,000
** TOTAL	Public Works-Building	6,584	6,225	5,000	7,671	5,000
	Public Works-Risk Management Contractual Services					
01-35-730-27	Self Ins - Deductible	430	11,547	-	2,520	-
* TOTAL	Contractual Services	430	11,547	-	2,520	-
** TOTAL	Public Works-Risk Management	430	11,547	-	2,520	-
	Public Works-Equipment Repair Equipment-Office					
01-35-735-40	Maintenance - Vehicles	14,591	13,612	14,440	16,000	16,606
01-35-735-41	Maintenance - Equipment	2,037	941	2,000	2,000	2,000
01-35-735-42	Maintenance - Radio Equipment	-	-	-	-	-
* TOTAL	Equipment-Office	16,628	14,553	16,440	18,000	18,606
** TOTAL	Public Works-Equipment Repair	16,628	14,553	16,440	18,000	18,606
	Public Works-Snow Removal Contractual Services					
01-35-740-28	Snow Removal Contract	23,290	43,780	42,380	70,000	44,500
01-35-740-41	Maintenance - Equipment	2,459	2,996	6,460	6,460	6,460
* TOTAL	Contractual Services	25,748	46,777	48,840	76,460	50,960
	Material & Supplies					
01-35-740-30	Reim Personal Expenses	-	-	200	200	200
* TOTAL	Supplies & Materials	-	-	200	200	200
** TOTAL	Public Works-Snow Removal	25,748	46,777	49,040	76,660	51,160
	Public Works-Street Lighting Contractual Services					
01-35-745-20	Energy - Street Light	3,994	17,024	14,274	14,274	14,274
01-35-745-22	Maintenance - Street Lights	3,282	12,024	9,373	12,000	9,972
01-35-745-22	Maintenance - Traffic Signals	-	1,168	2,420	2,420	2,662
* TOTAL	Contractual Services	7,275	30,216	26,067	28,694	26,908
** TOTAL	Public Works-Street Lighting	7,275	30,216	26,067	28,694	26,908
	Public Works-Storm Water Improvements Contractual Services					
01-35-750-28	Jet Cleaning Culvert	13,425	6,816	15,000	20,000	15,000
01-35-750-28	Site Improvements - Ditching	23,074	9,300	30,000	15,000	30,000

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
01-35-750-29	Equipment Rental	-	-	-	720	1,000
* TOTAL	Contractual Services	36,498	16,116	45,000	35,720	46,000
	Supplies & Materials					
01-35-750-32	Street & Row Maintenance	28,997	26,129	32,395	50,000	48,600
01-35-750-32	Maintenance - Saw Mill Creek	1,426	-	2,000	-	1,000
01-35-750-33	Tree Maintenance	41,607	28,686	50,430	45,000	52,952
01-35-750-38	Storm Water Improvements Mat	12,133	7,481	9,750	9,750	9,750
* TOTAL	Supplies & Materials	84,163	62,296	94,575	104,750	112,302
** TOTAL	Public Works-Storm Water Improvement	120,662	78,412	139,575	140,470	158,302
	<b>E X P E N S E S</b>					
	Public Works-Street Maintenance					
	Contractual Services					
01-35-755-27	Trash Removal	1,811	2,711	2,500	2,500	2,500
01-35-755-28	Route 83 Beautification	24,264	27,304	28,500	28,500	28,206
01-35-755-28	Reimb. Exp. - Construction	-	750	1,000	-	1,000
01-35-755-28	Reimb. Exp. - Other	7,851	9,954	6,400	10,515	5,120
01-35-755-28	Reimb. Exp. - Brush Pick-Up	24,995	16,819	22,440	20,730	22,440
01-35-755-29	Equipment Rental	240	1,814	1,500	185	1,500
* TOTAL	Contractual Services	59,160	59,352	62,340	62,430	60,766
	Supplies & Materials					
01-35-755-32	St & Row Maintenance Other	18,850	10,393	20,800	15,000	20,800
01-35-755-33	Operating Supplies - Rock Salt	4,211	44,428	20,900	99,225	68,000
01-35-755-33	J.U.L.I.E.	1,111	1,354	960	960	1,072
01-35-755-33	Road Signs	-	5,687	5,100	5,100	6,120
* TOTAL	Supplies & Materials	24,171	61,861	47,760	120,285	95,992
	Equipment					
01-35-755-40	Operating Equipment	795	979	1,500	1,500	1,500
* TOTAL	Equipment Office	795	979	1,500	1,500	1,500
** TOTAL	Public Works-Street Maintenance	84,126	122,192	111,600	184,215	158,258
	Nuisance Control					
	Contractual Services					
01-35-760-25	Pest Control	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-
** TOTAL	Health-Nuisance Control	-	-	-	-	-
	Health-Mosquito Abatement					
	Contractual Services					
01-35-760-25	Mosquito Abatement	33,409	27,278	31,920	28,642	30,231
* TOTAL	Contractual Services	33,409	27,278	31,920	28,642	30,231
** TOTAL	Health-Mosquito Abatement	33,409	27,278	31,920	28,642	30,231
*** TOTAL	Total Nuisance Control	33,409	27,278	31,920	28,642	30,231

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

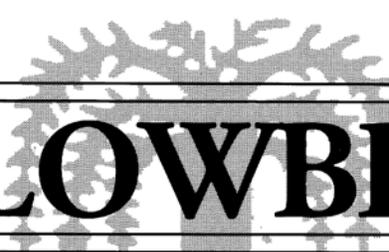
ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
	Public Works-Capital Improvements					
	Capital Expenditures					
01-35-765-62	Vehicles - New & Other	77,807	-	15,000	23,761	-
01-35-765-62	Equipment - Loader	-	-	-	-	-
01-35-765-64	Village Entry Signs	-	-	-	-	70,000
01-35-765-64	EDP Equipment	-	865	866	866	866
01-35-765-64	Furniture & Office Equipment	-	-	-	-	-
01-35-765-68	Street Maintenance Contract	-	-	-	-	-
01-35-765-68	Street Improvements	-	-	30,000	24,553	-
* TOTAL	Capital Expenditures	<u>77,807</u>	<u>865</u>	<u>45,866</u>	<u>49,180</u>	<u>70,866</u>
** TOTAL	Public Works-Capital Improvements	<u>77,807</u>	<u>865</u>	<u>45,866</u>	<u>49,180</u>	<u>70,866</u>
	Public Works Contingencies					
	Contingencies					
01-35-770-79	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
** TOTAL	Public Works Contingencies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
*** TOTAL	Total - Public Works	<u>653,967</u>	<u>666,158</u>	<u>705,991</u>	<u>838,287</u>	<u>853,753</u>

Difference from Budget 08-09 to Proposed 09-10: 20.93%

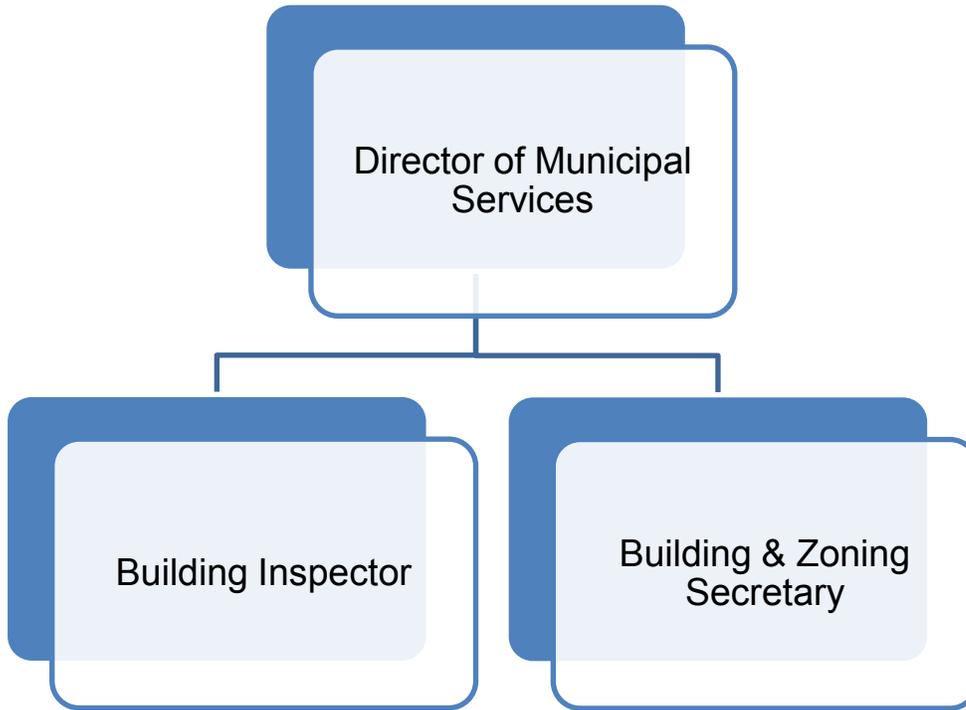
Difference from Budget 08-09 to Estimated 08-09: 18.74%

Difference from Estimated 08-09 to Proposed 09-10: 1.84%

The Village of  
**WILLOWBROOK**



VILLAGE OF WILLOWBROOK  
Building & Zoning  
ORGANIZATION CHART 2009

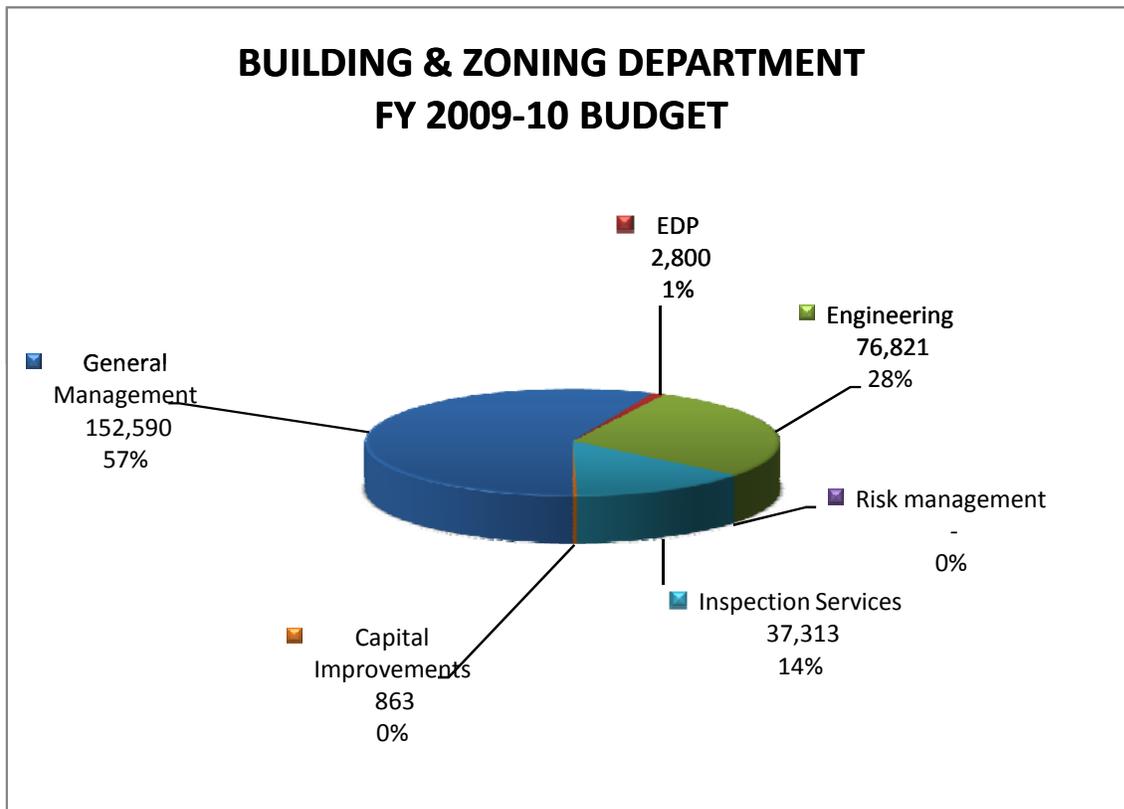


\*Oversees Public Works and Building & Zoning

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 2009-2010**

<u>Program</u>	<u>Description</u>	<u>FY 2008-09 Budget</u>	<u>FY 2009-10 Budget</u>
810	General Management	148,334	152,590
815	EDP	2,800	2,800
820	Engineering	75,900	76,821
825	Risk management	2,500	-
830	Inspection Services	33,250	37,313
835	Capital Improvements	1,663	863
840	Contingencies	-	-
	<b>Total</b>	<b>\$264,447</b>	<b>\$270,387</b>
	Percent Difference		2.25%



## **Building & Zoning Department**

### **FY 2009-10 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. Continue to utilize a third-party Building Code Consulting firm to complete building permit plan reviews and provide field inspection support when necessary.

### **FY 2008-09 Goals and Accomplishments**

1. All handout and checklist documents were upgraded.
2. National Flood Insurance Program (NFIP) Community Rating System (CRS) program was continued.
3. Construction of the Willowbrook Town Center Development was substantially completed.
4. The Village Code Enforcement Program was completed.

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
	Building & Zoning-General Management					
	Personnel Services					
01-40-810-101	Salaries - Permanent Employees	76,574	57,866	59,475	59,475	63,702
01-40-810-102	Overtime	9,625	22,132	12,480	2,500	10,000
01-40-810-104	Part Time Clerical	-	-	-	-	-
01-40-810-126	Salaries - Clerical	30,552	31,932	21,915	21,915	22,679
01-40-810-141	Employee Benefits - Medical	22,440	24,883	20,562	19,410	22,258
01-40-810-144	Employee Benefits - Unemployment	359	287	162	162	162
01-40-810-147	Employee Benefits - Medicare	1,637	1,587	1,360	1,360	1,398
01-40-810-151	I M R F	14,790	13,937	12,215	12,215	13,260
01-40-810-161	Social Security FICA	6,999	6,788	5,820	5,820	5,976
* TOTAL	Personnel Services	162,975	159,413	133,989	122,857	139,435
	Contractual Services					
01-40-810-201	Telephones	1,865	2,294	2,520	1,500	2,520
01-40-810-231	Rental - Storage	-	-	-	-	-
01-40-810-236	Radio Paging Systems	-	-	-	-	-
* TOTAL	Contractual Services	1,865	2,294	2,520	1,500	2,520
	Supplies & Materials					
01-40-810-301	Office Supplies	1,798	782	700	734	910
01-40-810-302	Printing & Publishing	2,626	1,470	1,500	500	1,000
01-40-810-303	Gas-Oil-Wash-Mileage	2,894	1,530	1,825	1,200	1,825
01-40-810-304	Schools Conference Travel	4,556	3,242	3,000	1,600	3,000
01-40-810-307	Fees Dues Subscriptions	1,325	378	1,500	750	1,000
01-40-810-311	Postage & Meter Rent	854	771	800	300	800
01-40-810-335	Camera Supplies	-	11	300	-	100
* TOTAL	Supplies & Materials	14,053	8,183	9,625	5,084	8,635
	Equipment-Office					
01-40-810-401	Operating Equipment	134	147	700	700	500
01-40-810-409	Maintenance - Vehicles	1,632	566	1,500	500	1,500
01-40-810-411	Maintenance - Radio Equip	-	-	-	-	-
* TOTAL	Equipment-Office	1,766	713	2,200	1,200	2,000
** TOTAL	Building & Zoning-General Management	180,658	170,603	148,334	130,641	152,590
	Building & Zoning EDP					
	Contractual Services					
01-40-815-212	EDP Software	500	-	750	-	750
01-40-815-263	EDP Equipment Maintenance	-	72	250	-	250
* TOTAL	Contractual Services	500	72	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
* TOTAL	Supplies & Materials	1,800	-	1,300	300	1,300
	Equipment					
01-40-815-401	EDP Operating Equipment	-	190	500	500	500
* TOTAL	Operating Equipment	-	190	500	500	500
** TOTAL	Building & Zoning EDP	2,300	261	2,800	800	2,800

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
	Building & Zoning Engineering					
	Contractual Services					
01-40-820-245	Fees - Engineering	10,598	20,890	15,000	15,000	12,000
01-40-820-246	Fees - Drainage Engineer	10,483	10,244	12,000	12,000	12,000
01-40-820-247	Reimb. Exp. - Engineering	3,153	-	3,960	-	3,960
01-40-820-254	Plan Review - Engineer	11,102	14,428	10,140	10,140	11,661
01-40-820-255	Plan Review - Structural	990	2,592	4,800	12,000	7,200
01-40-820-257	Plan Review - Planner	589	5,180	-	-	-
01-40-820-258	Plan Review - Building Code	50,326	72,244	15,000	15,000	15,000
01-40-820-259	Plan Review - Drainage Engineer	7,867	15,178	15,000	15,000	15,000
* TOTAL	Contractual Services	95,107	140,757	75,900	79,140	76,821
** TOTAL	Building & Zoning Engineering	95,107	140,757	75,900	79,140	76,821
	Buildng & Zoning Risk Management					
	Contractual Services					
01-40-825-273	Self Insurance - Deductible	-	-	2,500	-	-
* TOTAL	Contractual Services	-	-	2,500	-	-
** TOTAL	Buildng & Zoning Risk Management	-	-	2,500	-	-
	Building & Zoning Inspection Services					
	Personnel Services					
01-40-830-109	Part Time Inspector	19,515	34,597	15,000	18,000	18,750
01-40-830-115	Plumbing Inspection	6,240	15,880	6,250	7,800	6,563
01-40-830-117	Elevator Inspection	4,470	6,330	5,000	5,000	5,000
01-40-830-119	Code Enforcement Inspection	6,544	12,151	7,000	7,000	7,000
* TOTAL	Personnel Services	36,769	68,958	33,250	37,800	37,313
** TOTAL	Building & Zoning Inspection Services	36,769	68,958	33,250	37,800	37,313
	Building & Zoning Capital Improvements					
	Capital Expenditures					
01-40-835-611	Furniture & Office Equipment	-	-	1,000	-	-
01-40-835-625	Vehicles - New & Other	-	-	-	-	-
01-40-835-641	EDP New Equipment	-	883	663	883	863
* TOTAL	Capital Expenditures	-	883	1,663	883	863
** TOTAL	Building & Zoning Capital Improvements	-	883	1,663	883	863
	Buildng & Zoning Contingencies					
	Contingencies					
01-40-840-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	Buildng & Zoning Contingencies	-	-	-	-	-
*** TOTAL	Total- Building & Zoning	314,834	381,462	264,447	249,264	270,387

Difference from Budget 08-09 to Proposed 09-10: 2.25%

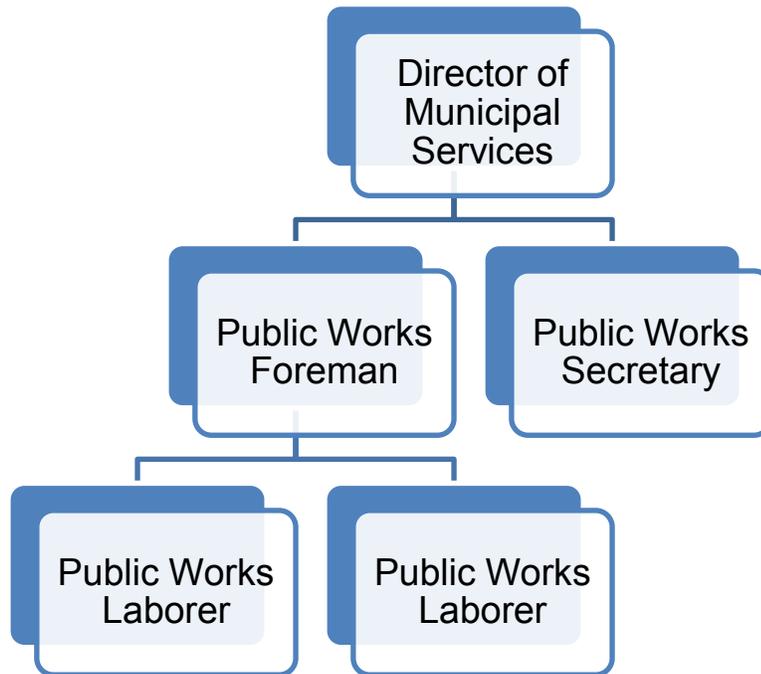
Difference from Budget 08-09 to Estimated 08-09: -5.74%

Difference from Estimated 08-09 to Proposed 09-10: 8.47%

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 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	-	-	-	-	-
01-45-845-126	Salaries - Clerical	10,293	11,343	-	-	-
01-45-845-144	Employee Benefits - Unemployment	-	-	-	-	-
01-45-845-147	Employee Benefits - Medicare	143	157	-	-	-
01-45-845-151	I M R F	1,323	1,410	-	-	-
01-45845-161	Social Security FICA	610	673	-	-	-
* TOTAL	Personnel Services	12,369	13,583	-	-	-
	Contractual Services					
01-45-846-247	Fees - Planner	-	-	-	-	-
* TOTAL	Contractual Totals	-	-	-	-	-
	Supplies & Materials					
01-45-846-301	Office Supplies	20	97	-	-	-
01-45-846-304	Schools Conferences Travel	2,032	2,336	-	-	-
01-45-846-307	Fees Dues Subscriptions	974	690	-	-	-
* TOTAL	Supplies & Materials	3,026	3,123	-	-	-
** TOTAL	Plan Commission-Administration	15,395	16,706	-	-	-
	Plan Commission-Hearing Administration					
	Contractual Services					
01-45-847-229	Rent - Meeting Room	-	-	-	-	-
01-45-847-243	Fees - Traffic Consultant	1,070	1,926	-	-	-
01-45-847-245	Fees - Engineering	37,645	16,979	-	-	-
01-45-847-247	Fees-Planner-Hearing	18,867	-	-	-	-
01-45-847-248	Fees - Court Report	1,599	1,915	-	-	-
* TOTAL	Contractual Services	59,180	20,819	-	-	-
	Supplies & Materials					
01-45-847-302	Printing & Publishing	3,812	3,632	-	-	-
01-45-847-311	Postage & Meter Rent	76	906	-	-	-
* TOTAL	Supplies & Materials	3,887	4,537	-	-	-
** TOTAL	Plan Commission-Hearing Administration	63,067	25,356	-	-	-
	Plan Commission-Planning					
	Contractual Services Planning					
01-45-848-243	Fees - Traffic Consultant	-	409	-	-	-
01-45-848-245	Fees - Engineering	1,620	942	-	-	-
01-45-848-247	Fees - Planner	46,387	-	-	-	-
* TOTAL	Contractual Services	48,007	1,350	-	-	-
** TOTAL	Plan Commission-Planning	48,007	1,350	-	-	-
	Plan Commission Contingencies					
	Contingencies					
01-45-849-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	Plan Commission Contingencies	-	-	-	-	-
*** TOTAL	Total - Plan Commission	126,469	43,412	-	-	-

Village of Willowbrook  
Water Department  
ORGANIZATION CHART 2009

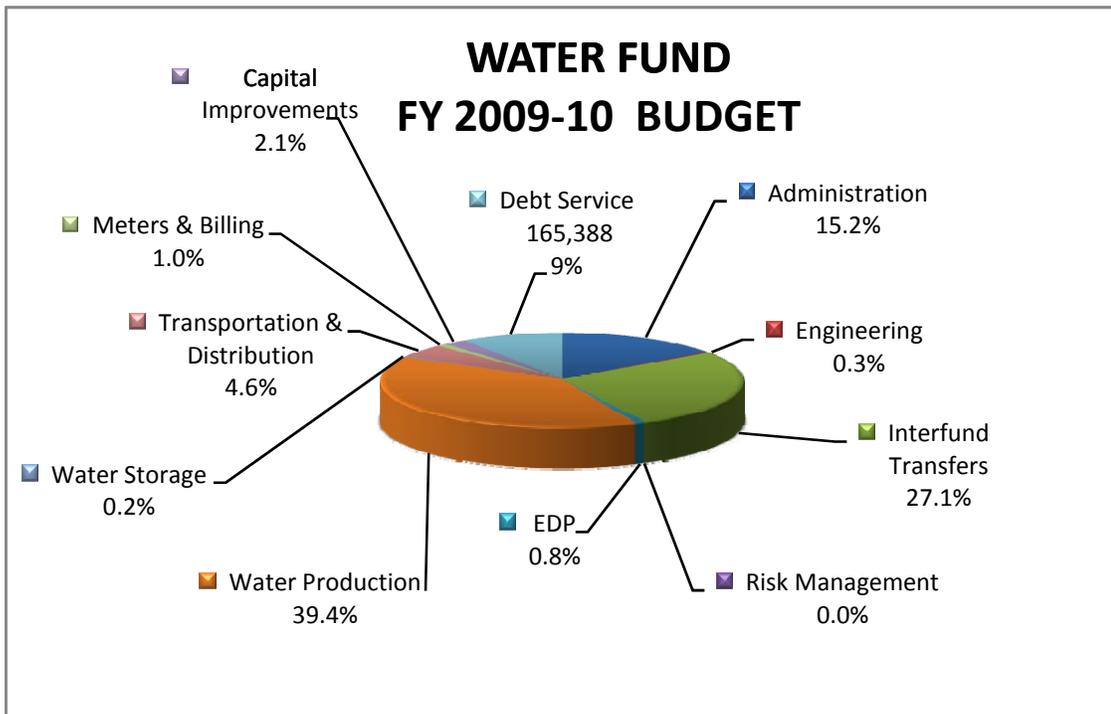


\*Oversees Public Works and Building & Zoning

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**

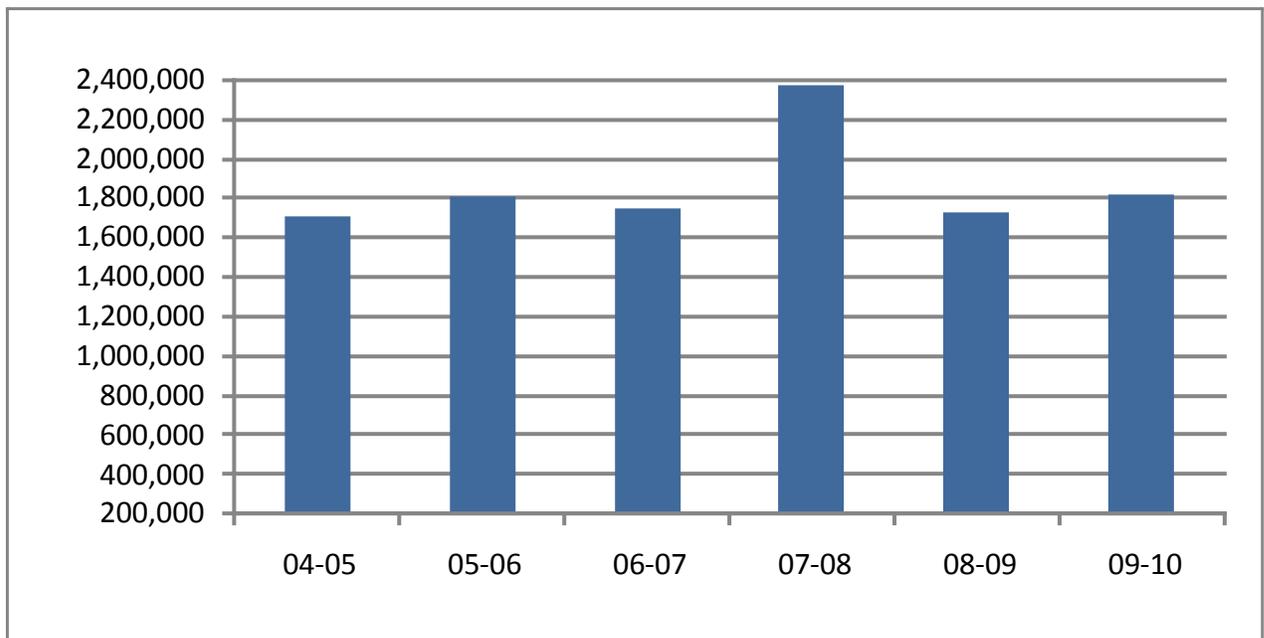
<u>Program</u>	<u>Description</u>	<u>FY 2008-09 Budget</u>	<u>FY 2009-10 Budget</u>
401	Administration	278,110	274,716
405	Engineering	5,250	5,150
410	Interfund Transfers	490,000	491,496
415	Risk Management	2,500	-
417	EDP	16,000	15,375
420	Water Production	617,958	713,408
425	Water Storage	3,500	4,300
430	Transportation & Distribution	94,055	83,755
435	Meters & Billing	20,760	17,610
440	Capital Improvements	102,290	37,790
449	Contingencies-Debt Service	165,388	167,549
<b>Total</b>	<b>Water Fund</b>	<b>1,795,811</b>	<b>\$1,811,149</b>
	<b>Percent Difference</b>		<b>0.85%</b>



## 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 2009-10 Goals and Objectives**

1. Design and publish the 2009 (2008 Monitoring year) Consumer Confidence Report (CCR) and mail to all water consumers prior to July 1, 2009, as required by the USEPA.
2. Replace six (6) obsolete Traverse City brand fire hydrants with new East Jordan models.
3. Finalize the construction of the new public works facility and make all required payments of associated invoices, after punchlist items are completed, to close out the project.
4. Complete repairs to the Village water distribution system as required.

### **FY 2008-2009 Goals and Accomplishments**

1. Replaced six (6) obsolete Traverse City brand fire hydrants with new East Jordan models to ensure their proper operation.
2. Revised the Consumer Confidence Report (CCR) and mailed hardcopies to all water consumers prior to the USEPA deadline.
3. Completed a fire hydrant re-painting project which included all 637 fire hydrants being part of the Village water system.
4. Completed the public bid process and awarded a contract for the construction of a new \$1.8 million public works facility. Construction began in Fall of 2008.

**Village of Willowbrook  
Water Fund**

	Actual 06-07	Actual 07-08	Budget 08-09	Estimated 08-09	Proposed 09-10
Revenues	1,839,155	2,075,061	1,847,650	1,743,860	1,825,240
Expenditures	1,739,364	2,366,904	1,795,811	1,724,418	1,811,149
Surplus (Deficit)	\$99,790	(\$291,844)	\$51,840	\$19,442	\$14,091

**Water Fund**

	Actual 06-07	Actual 07-08	Budget 08-09	Estimated 08-09	Proposed 09-10
Revenues	1,839,155	2,075,061	1,847,650	1,743,860	1,825,240
Operating Expense	1,721,962	2,330,001	1,693,521	1,625,115	1,773,359
Operating Surplus	\$117,192	(\$254,941)	\$154,130	\$118,745	\$51,881
Capital Budget	17,402	36,903	102,290	99,303	37,790
Net Surplus	\$99,790	(\$291,844)	\$51,840	\$19,442	\$14,091

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
	WATER FUND					
	REVENUES					
	Operating Revenue					
	Charges & Fees					
02-310-712	Water Sales	1,660,504	1,787,957	1,800,000	1,720,000	1,800,000
02-310-714	Water Meter Sales	8,234	16,021	7,800	3,120	3,900
02-310-716	Water Meter Read Sales	5,063	4,750	5,000	5,000	5,000
02-310-717	Other Revenue	1,588	153,448	2,000	2,000	1,340
02-310-719	Transfer From Capital Project Fund	-	-	-	-	-
02-310-720	Transfer From Water Cap Fund	133,182	55,509	-	-	-
* TOTAL	Charges & Fees	<u>1,808,571</u>	<u>2,017,685</u>	<u>1,814,800</u>	<u>1,730,120</u>	<u>1,810,240</u>
** TOTAL	Operating Revenue	<u>1,808,571</u>	<u>2,017,685</u>	<u>1,814,800</u>	<u>1,730,120</u>	<u>1,810,240</u>
	Non-Operating Revenue					
02-320-108	Interest Income	17,330	25,500	20,250	8,700	8,700
02-320-109	Changes In Market Value	166	-	-	-	-
02-320-112	Contributed Revenues	-	-	-	-	-
* TOTAL	Other Income	<u>17,496</u>	<u>25,500</u>	<u>20,250</u>	<u>8,700</u>	<u>8,700</u>
	Charges & Fees					
02-320-713	Water Connection Fees	13,088	31,875	12,600	5,040	6,300
* TOTAL	Charges & Fees	<u>13,088</u>	<u>31,875</u>	<u>12,600</u>	<u>5,040</u>	<u>6,300</u>
** TOTAL	Non-Operating Revenue	<u>30,584</u>	<u>57,375</u>	<u>32,850</u>	<u>13,740</u>	<u>15,000</u>
*** TOTAL	Water Fund Revenues	<u>1,839,155</u>	<u>2,075,061</u>	<u>1,847,650</u>	<u>1,743,860</u>	<u>1,825,240</u>

Difference from Budget 08-09 to Proposed 09-10: -1.21%

Difference from Budget 08-09 to Estimated 08-09: -5.62%

Difference from Estimated 08-09 to Proposed 09-10: 4.67%

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
	Water Fund					
	EXPENSES					
	Personal Services					
02-50-401-101	Salaries - Permanent Employees	101,882	127,493	132,986	132,986	130,640
02-50-401-102	Overtime	26,724	26,797	27,900	27,900	27,900
02-50-401-103	Part Time - Labor	8,560	2,894	8,500	8,500	8,000
02-50-401-126	Salaries - Clerical	28,509	22,971	24,129	24,129	24,970
02-50-401-141	Employee Benefits - Medical	-	-	17,784	15,425	11,955
02-50-401-144	Employee Benefits - Unemployment	-	-	270	270	270
02-50-401-147	Employee Benefits - Medicare	-	-	2,625	2,625	2,777
02-50-401-151	I M R F	-	-	26,700	26,700	25,245
02-50-401-161	Social Security FICA	-	-	11,225	11,225	11,874
* TOTAL	Personal Services	165,674	180,155	252,119	249,760	243,631
	Contractual Services					
02-50-401-201	Phone - Telephones	8,786	10,625	9,341	9,341	9,341
02-50-401-239	Fees - Village Attorney	1,155	-	1,500	1,500	1,500
* TOTAL	Contractual Services	9,941	10,625	10,841	10,841	10,841
	Supplies & Materials					
02-50-401-301	Office Supplies	653	307	850	850	1,490
02-50-401-302	Printing & Publishing	2,000	1,438	2,500	3,000	2,000
02-50-401-303	Gas-Oil-Wash-Mileage	6,250	6,251	3,600	7,000	3,060
02-50-401-304	Schools Conference Travel	373	1,085	2,500	500	2,500
02-50-401-306	Reimburse Personal Expenses	33	70	150	150	150
02-50-401-307	Fees Dues Subscriptions	1,077	1,186	1,000	1,000	1,000
02-50-401-311	Postage & Meter Rent	4,578	4,361	4,050	5,587	6,224
* TOTAL	Supplies & Materials	14,964	14,699	14,650	18,087	16,424
	Equipment-Office					
02-50-401-405	Furniture & Office Equipment	762	469	500	500	3,820
* TOTAL	Equipment Office	762	469	500	500	3,820
** TOTAL	Water Fund-Administration	191,340	205,947	278,110	279,188	274,716
	Water Fund-Engineering					
	Contractual Services					
02-50-405-245	Fees - Engineering	4,328	6,062	5,250	5,250	5,150
* TOTAL	Contractual Services	4,328	6,062	5,250	5,250	5,150
** TOTAL	Water Fund-Engineering	4,328	6,062	5,250	5,250	5,150
	Water Fund-Interfund Transfers					
	Other Expenditures					
02-50-410-501	Reimburse General Corporate Fund	428,760	468,355	407,000	407,000	427,282
02-50-410-505	Transfer To Capital Project Fund	-	-	-	-	-
02-50-410-506	Transfer To Water Capital Improvement Fund	73,462	716,218	83,000	83,000	-
02-50-410-507	Transfer To 2008 Bond Fund	-	-	-	-	64,214
* TOTAL	Other Expenditures	502,222	1,184,573	490,000	490,000	491,496
** TOTAL	Water Fund-Interfund Transfers	502,222	1,184,573	490,000	490,000	491,496
	Water Fund-Risk Management					
	Contractual Services					
02-50-415-273	Self Insurance - Deductible	-	3,281	2,500	-	-
* TOTAL	Contractual Services	-	3,281	2,500	-	-
** TOTAL	Water Fund-Risk Management	-	3,281	2,500	-	-

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
	Water Fund EDP					
	Contractual Services					
02-50-417-212	EDP Software	8,000	6,093	9,000	9,000	9,000
02-50-417-263	EDP Equipment Maintenance	3,000	281	3,000	1,000	3,000
* TOTAL	Contractual Services	11,000	6,374	12,000	10,000	12,000
	Supplies & Materials					
02-50-417-305	EDP Personal Training	2,803	250	1,500	500	1,500
* TOTAL	Supplies & Materials	2,803	250	1,500	500	1,500
	Equipment					
02-50-417-401	EDP Operating Equipment	-	136	2,500	515	1,875
* TOTAL	Operating Equipment	-	136	2,500	515	1,875
** TOTAL	Water Fund EDP	13,803	6,760	16,000	11,015	15,375
	Water Fund-Water Production					
	Contractual Services					
02-50-420-206	Energy - Electric Pump	15,905	16,008	8,540	15,800	8,540
02-50-420-294	Landscape - Well 1&3	-	-	-	-	-
02-50-420-297	Landscaping-Standpipe	1,938	2,268	1,560	1,560	1,560
* TOTAL	Contractual Services	17,843	18,276	10,100	17,360	10,100
	Supplies & Materials					
02-50-420-361	Chemicals	1,360	1,065	2,430	2,430	2,430
02-50-420-362	Sampling Analysis	2,842	2,668	2,678	3,656	2,678
* TOTAL	Supplies & Materials	4,202	3,733	5,108	6,086	5,108
	Equipment-Office					
02-50-420-488	Maintenance - Pumps & Well 3	-	-	500	500	500
02-50-420-491	Pump Inspection Repair Maintain Standpipe	381	-	500	585	500
* TOTAL	Equipment-Office	381	-	1,000	1,085	1,000
	Other Expenditures					
02-50-420-575	Purchase Of Water	619,625	532,687	601,750	540,000	697,200
* TOTAL	Other Expenditures	619,625	532,687	601,750	540,000	697,200
** TOTAL	Water Fund-Water Production	642,050	554,695	617,958	564,531	713,408
	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	625	-	-	-
02-50-425-473	W H R&M - L.H.V.	-	99	500	2,225	500
02-50-425-474	W H R&M - Willowbrook Executive Plaza	628	625	500	1,975	500
02-50-425-475	Materials, Supplies, Standpipe, Pumphouse	1,277	1,341	1,000	1,418	1,500
02-50-425-485	Repair, Maintenance-Standpipe, Pumphouse	1,168	2,623	1,500	5,060	1,800
* TOTAL	Equipment-Office	3,699	5,312	3,500	10,678	4,300
** TOTAL	Water Fund-Water Storage	3,699	5,312	3,500	10,678	4,300
	Water Fund-Transportation & Distribution					
	Contractual Services					
02-50-430-276	Leak Surveys	1,893	3,665	4,250	4,250	4,250
02-50-430-277	Water Distribution Repair-Maintenance	71,439	62,549	75,000	75,000	67,500
02-50-430-299	Landscape - Other	4,177	1,736	4,800	4,800	3,500
* TOTAL	Contractual Services	77,508	67,950	84,050	84,050	75,250

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
	Capital Equipment					
02-50-430-401	Operating Equipment	1,348	-	1,480	1,480	1,480
02-50-430-425	J. U. L. I. E. Maintenance & Supply	-	-	500	500	500
02-50-430-435	Equipment Rental	63	-	525	525	525
02-50-430-476	Material & Supplies - Distribution System	784	199	7,500	2,500	6,000
* TOTAL	Equipment-Office	2,195	199	10,005	5,005	8,505
** TOTAL	Water Fund-Transportation & Distribution	79,703	68,149	94,055	89,055	83,755
	Water Fund-Meters & Billing					
	Contractual Services					
02-50-435-278	Meters Flow Testing	-	218	1,000	1,000	1,000
* TOTAL	Contractual Services	-	218	1,000	1,000	1,000
	Equipment-Office					
02-50-435-461	New - Metering Equipment	14,536	36,549	15,750	5,000	12,600
02-50-435-462	Meter Replacement	3,958	-	2,000	2,000	2,000
02-50-435-463	Maintenance - Meter Equipment	730	-	2,010	2,010	2,010
* TOTAL	Equipment-Office	19,224	36,549	19,760	9,010	16,610
** TOTAL	Water Fund-Meters & Billing	19,224	36,767	20,760	10,010	17,610
	Water Fund-Capital Improvements					
	Capital Expenditures					
02-50-440-626	Vehicles - New & Other	-	-	15,000	23,013	-
02-50-440-643	Painting - Tank Washing/Hydrants	-	-	40,000	40,000	-
02-50-440-692	Pressure Adjusting Station-PUMP REP	-	-	-	-	-
02-50-440-694	Distribution System Replacement	17,402	35,615	46,000	35,000	35,000
02-50-440-695	EDP	-	1,288	1,290	1,290	2,790
02-50-440-696	Water Main Extension	-	-	-	-	-
* TOTAL	Capital Expenditures	17,402	36,903	102,290	99,303	37,790
** TOTAL	Water Fund-Capital Improvements	17,402	36,903	102,290	99,303	37,790
	Water Fund Contingencies					
	Contingencies					
02-50-449-101	Depreciation Expense	231,214	231,214	-	-	-
02-50-449-102	Interest Expense	32,205	25,069	20,388	20,388	12,549
02-50-449-103	Bond Issuance Costs	2,172	2,172	-	-	-
02-50-449-104	Bond Principal Expense	-	-	145,000	145,000	155,000
02-50-449-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	265,592	258,455	165,388	165,388	167,549
** TOTAL	Water Fund Contingencies	265,592	258,455	165,388	165,388	167,549
*** TOTAL	Total Water Fund	1,739,364	2,366,904	1,795,811	1,724,418	1,811,149

Difference from Budget 08-09 to Proposed 09-10: 0.85%

Difference from Budget 08-09 to Estimated 08-09: -3.98%

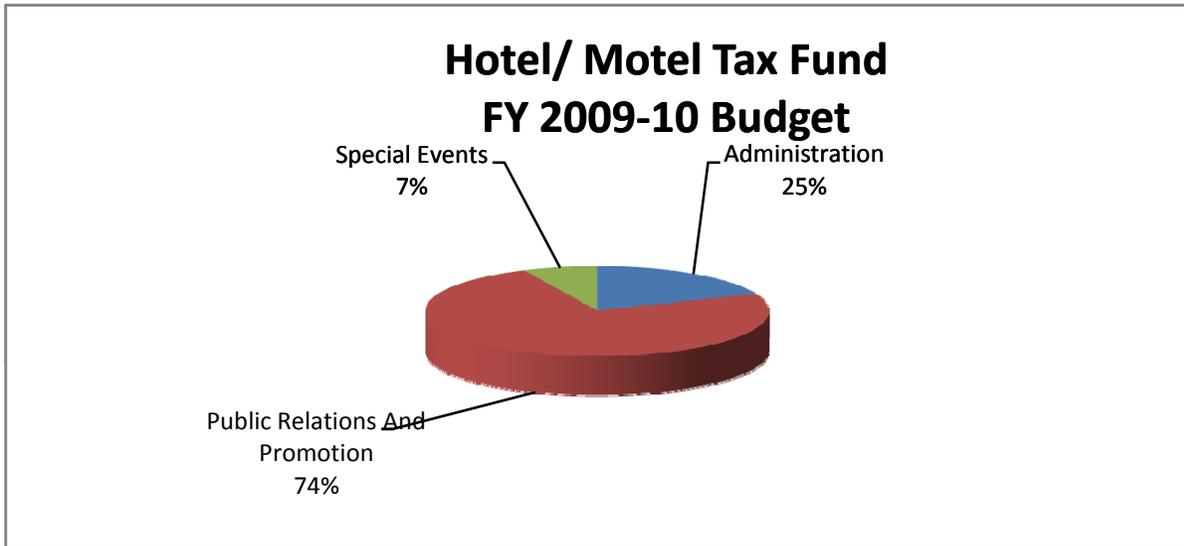
Difference from Estimated 08-09 to Proposed 09-10: 5.03%

02-410-501  
FOR SERVICES FISCAL YEAR 2009-10

ACCOUNT #	DESCRIPTION	TOTAL	%	PROPOSED
<b>VILLAGE BOARD &amp; CLERK</b>				
01-05-410 (101-161)	SALARIES - BOARD & CLERK	21,500	10	2,150
<b>ADMINISTRATION</b>				
01-10-455-101-161	SALARIES & BENEFITS ADMIN	332,542	25	83,136
01-10-455-201	TELEPHONE	12,960	10	1,296
01-10-455-231	RENT	7,442	10	744
01-10-455-266	CODIFICATION OF ORDINANCES	12,130	10	1,213
01-10-455-301	OFFICE SUPPLIES	10,900	10	1,090
01-10-455-302	PRINTING & PUBLISHING	2,100	10	210
01-10-455-303	GAS, OIL, WASH, MILEAGE	3,000	10	300
01-10-455-304	SCHOOLS, CONVENTIONS, MEETINGS	660	10	66
01-10-455-305	STRATEGIC PLANNING	10,000	10	1,000
01-10-455-307	FEES, DUES, SUBSCRIPTIONS	15,400	10	1,540
01-10-455-311	POSTAGE & METER RENTAL	3,500	10	350
01-10-455-315	COPY SERVICE & MAINTENANCE	2,700	10	270
01-10-455-355	COMMISSARY PROVISION	1,000	10	100
01-10-455-409-411	EQUIPMENT REPAIR & MAINTENANCE	2,010	20	402
01-10-460-306	EDP CONSULTING SERVICE	20,000	10	2,000
01-10-466-228	BUILDING MAINTENANCE SERVICE	38,800	10	3,880
01-10-466-235	NICOR	5,500	10	550
01-10-466-293	LANDSCAPE - VILLAGE HALL	5,000	10	500
01-10-466-351	BUILDING MAINTENANCE SUPPLIES	7,155	10	716
01-10-470-239	VILLAGE ATTORNEY	90,750	15	13,613
01-10-471-252	FINANCIAL SERVICES	1,750	10	175
01-10-475-365	PUBLIC RELATIONS	5,670	10	567
01-10-475-366	NEWSLETTER	11,500	10	1,150
01-10-480-272	GENERAL INSURANCE, BONDS	195,400	40	78,160
01-10-485-602	BLDG IMPROVEMENTS	15,000	10	1,500
01-10-485-611	FURNITURE & OFFICE EQUIP - COPIER	0	20	0
<b>FINANCE</b>				
01-25-610 101-161	SALARIES & BENEFITS- FINANCE	254,722	25	63,681
01-25-610-304	SCHOOLS, CONVENTIONS, MEETINGS	2,800	10	280
01-10-460-212	EDP SOFTWARE- ACCT/PAYROLL/CR	19,640	25	4,910
01-25-615-306	IT CONSUTLING FEES	16,500	25	4,125
01-25-620-251-252	POST AUDIT	21,441	20	4,288
<b>POLICE</b>				
01-30-630-101-161	SALARIES & BENEFITS- PD	3,554,219	4	142,169
<b>PUBLIC WORKS</b>				
01-35-710-345	UNIFORMS	3,000	50	1,500
01-35-725-412-414	MAINTENANCE - GAS PUMPS-GARAGE	5,000	50	2,500
01-35-735-409	VEHICLE MAINTENANCE	16,606	50	8,303
01-35-735-411	MAINTENANCE-EQUIPMENT	2,000	50	1,000
	TOTAL			<u>427,282</u>

**Village of Willowbrook  
Hotel Motel Tax Fund**

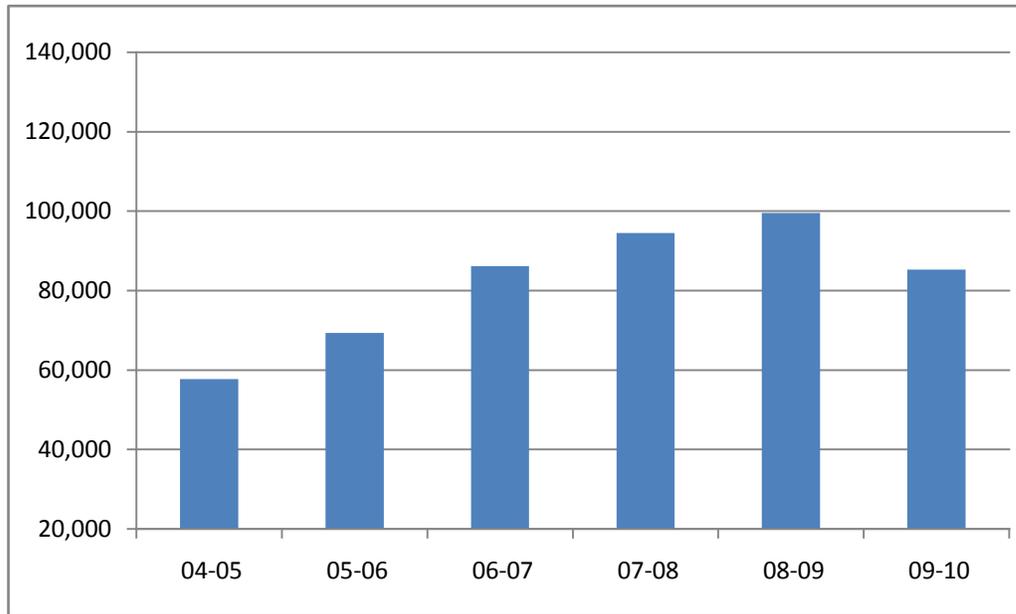
<b>Program</b>	<b>Description</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>
		<b><u>Budget</u></b>	<b><u>Budget</u></b>
401	Administration	18,500	16,100
435	Public Relations And Promotion	75,500	63,200
436	Special Events	6,000	6,000
449	Contingencies	\$0	\$0
<b>Total</b>		<b>\$100,000</b>	<b>\$85,300</b>
Percent Difference			-14.70%



## 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 2008-09 the advertising budget was decreased by 18%. If Hotel/Motel tax receipts do not come in an expected the advertising budget will be adjusted accordingly.

**Hotel Motel Tax Fund  
Fiscal Year 2009/10 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 2008/09 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 15 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 06-07	Actual 07-08	Budget 08-09	Estimated 08-09	Proposed 09-10
Beg. Fund Bal	\$12,574	\$19,309	\$17,209	\$21,274	\$9,481
Revenues	92,925	96,467	92,900	87,750	80,300
Expenditures	86,190	94,503	100,000	99,543	85,300
Surplus (Deficit)	\$6,735	\$1,965	(\$7,100)	(\$11,793)	(\$5,000)
Ending Fund Bal	\$19,309	\$21,274	\$10,109	\$9,481	\$4,481

**Hotel/Motel Tax Fund**

	Actual 06-07	Actual 07-08	Budget 08-09	Estimated 08-09	Proposed 09-10
Beg. Fund Bal	\$12,574	\$19,309	\$17,209	\$21,274	\$9,481
Revenues	\$92,925	\$96,467	\$92,900	\$87,750	\$80,300
Operating Expense	\$86,190	\$94,503	\$100,000	\$99,543	\$85,300
Operating Surplus	\$6,735	\$1,965	(\$7,100)	(\$11,793)	(\$5,000)
Capital Budget	\$0	\$0	\$0	\$0	\$0
Net Surplus (Deficit)	\$6,735	\$1,965	(\$7,100)	(\$11,793)	(\$5,000)
Ending Fund Bal	\$19,309	\$21,274	\$10,109	\$9,481	\$4,481

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>FY 06-07 ACTUAL</b>	<b>FY 07-08 ACTUAL</b>	<b>FY 08-09 BUDGET</b>	<b>FY 08-09 ESTIMATED ACTUAL</b>	<b>FY 09-10 PROPOSED BUDGET</b>
	Hotel/Motel Tax Fund					
	REVENUES					
	Operating Revenue					
	Other Taxes					
03-310-205	Hotel/Motel Tax	92,017	95,587	92,000	87,400	80,000
* TOTAL	Other Taxes	92,017	95,587	92,000	87,400	80,000
	Charges And Fees					
03-310-725	Registration Fees	-	-	-	-	-
* TOTAL	Charges And Fees	-	-	-	-	-
	Other Revenue					
03-310-913	Other Receipts	-	-	-	-	-
03-310-922	Federal/State Grants	-	-	-	-	-
* TOTAL	Other Revenue	-	-	-	-	-
** TOTAL	Operating Revenue	92,017	95,587	92,000	87,400	80,000
	Non-Operating Revenue					
	Other Income					
03-320-108	Interest Income	908	880	900	350	300
03-320-109	Changes In Market Value	-	-	-	-	-
* TOTAL	Other Income	908	880	900	350	300
03-320-999	Equity Transfer From Gene	-	-	-	-	-
* TOTAL	Transfers	-	-	-	-	-
** TOTAL	Non-Operating Revenue	908	880	900	350	300
*** TOTAL	Hotel/Motel/Tax Fund	92,925	96,467	92,900	87,750	80,300

Difference from Budget 08-09 to Proposed 09-10: -13.56%

Difference from Budget 08-09 to Estimated 08-09: -5.54%

Difference from Estimated 08-09 to Proposed 09-10: -8.49%

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 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	17,760	17,800	18,400	18,400	16,000
03-53-401-311	Postage	4	15	100	10	100
* TOTAL	Commodities	17,824	17,815	18,500	18,410	16,100
	Equipment					
03-53-401-401	Operating Equipment	-	-	-	-	-
* TOTAL	Equipment	-	-	-	-	-
** TOTAL	Administration	17,824	17,815	18,500	18,410	16,100
	Public Relations And Promotion					
	Commodities					
03-53-435-302	Printing	-	-	-	-	-
03-53-435-316	Landscape Beautification	2,310	1,710	3,200	3,200	3,200
03-53-435-317	Advertising	57,580	67,397	69,300	69,300	57,000
03-53-435-318	Community Slogan	-	-	-	-	-
03-53-435-319	Chamber Directory	3,000	3,000	3,000	3,000	3,000
* TOTAL	Commodities	62,890	72,107	75,500	75,500	63,200
** TOTAL	Public Relations And Promotion	62,890	72,107	75,500	75,500	63,200
	Special Events					
	Commodities					
03-53-436-378	Wine & Dine Intelligently	1,288	1,220	2,000	1,633	2,000
03-53-436-379	Special Promotional Events	4,188	3,360	4,000	4,000	4,000
03-53-436-380	Familiarization Tours	-	-	-	-	-
* TOTAL	Commodities	5,475	4,580	6,000	5,633	6,000
** TOTAL	Special Events	5,475	4,580	6,000	5,633	6,000
	Contingencies					
	Hotel/Motel Contingencies					
03-53-449-799	Contingencies	-	-	-	-	-
* TOTAL	Hotel/Motel Contingencies	-	-	-	-	-
** TOTAL	Contingencies	-	-	-	-	-
**** TOTAL	Hotel/Motel Tax Fund	86,190	94,503	100,000	99,543	85,300

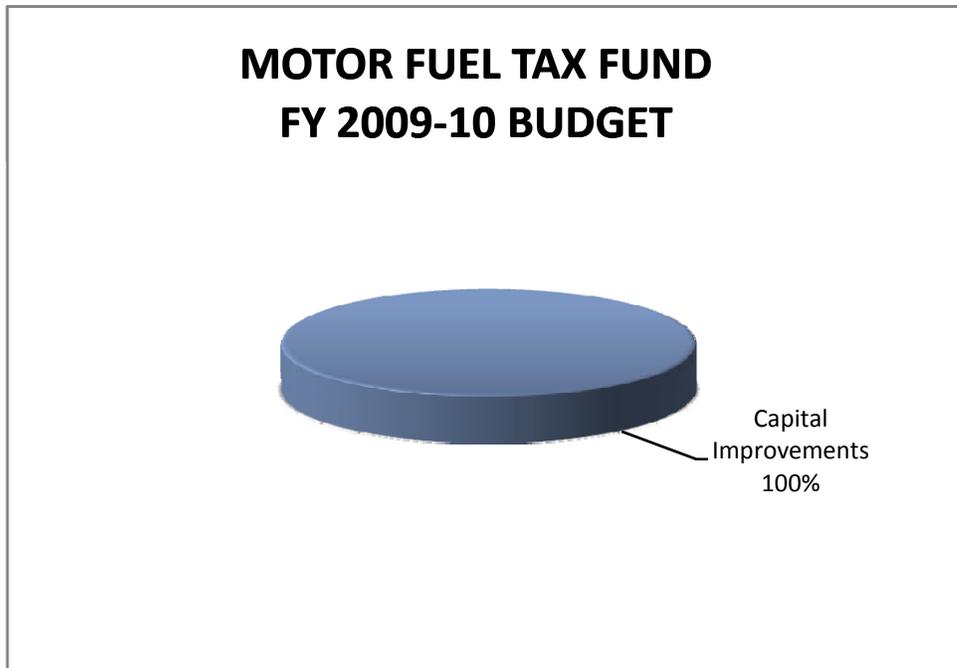
Difference from Budget 08-09 to Proposed 09-10: -14.70%

Difference from Budget 08-09 to Estimated 08-09: -0.46%

Difference from Estimated 08-09 to Proposed 09-10: -14.31%

**Village of Willowbrook  
Motor Fuel Tax Fund**

<u>Program</u>	<u>Description</u>	<u>FY 2008-09 Budget</u>	<u>FY 2009-10 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	114,500
439	Contingencies	<u>\$0</u>	<u>\$0</u>
Total	Motor Fuel Tax Fund	\$290,000	\$114,500
	Percent Difference		-60.52%

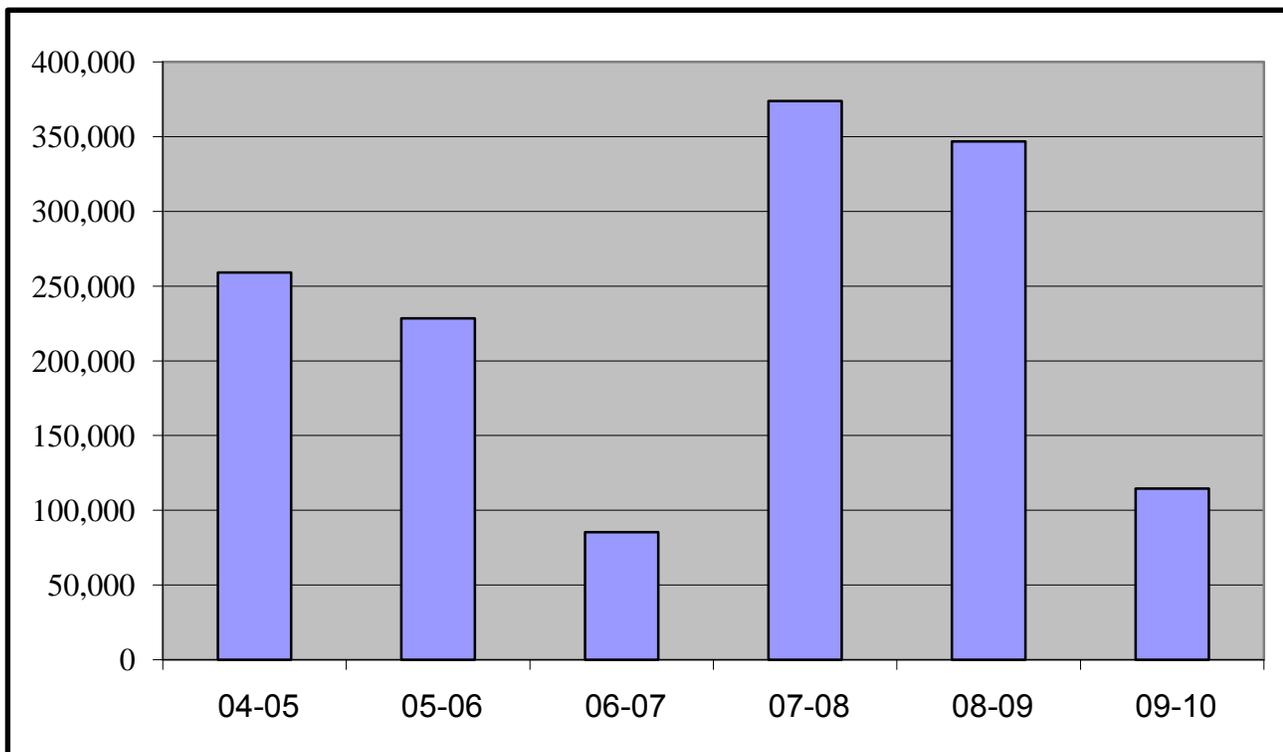


## MOTOR FUEL TAX FUND

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 2009-10 Goals and Objectives**

1. The 2009 MFT Program will consist of crack sealing, full-depth patching, seal coating of Village parking facilities, and restriping. After IDOT approval is obtained, and the public bidding process is completed, the work should begin in September 2009.

### **FY 2008-09 Goals and Accomplishments**

1. The replacement of all streets located within the Farmingdale Subdivision, including the replacement of damaged concrete curbs was completed.

**Village of Willowbrook  
Motor Fuel Tax Fund**

	Actual 06-07	Actual 07-08	Budget 08-09	Estimated 08-09	Proposed 09-10
Beg. Fund Bal	\$39,350	\$220,806	\$125,686	\$107,055	-\$7,349
Revenues	\$266,782	\$259,991	\$263,150	\$232,349	\$240,816
Expenditures	\$85,326	\$373,742	\$385,000	\$346,752	\$114,500
Surplus (Deficit)	\$181,456	-\$113,751	-\$121,850	-\$114,403	\$126,316
Ending Fund Bal	\$220,806	\$107,055	\$3,836	-\$7,349	\$118,967

**Motor Fuel Tax Fund**

	Actual 06-07	Actual 07-08	Budget 08-09	Estimated 08-09	Proposed 09-10
Beg. Fund Bal	\$39,350	\$220,806	\$125,686	\$107,055	-\$7,349
Revenues	\$266,782	\$259,991	\$263,150	\$232,349	\$240,816
Operating Expense	\$58,577	\$0	\$0	\$0	\$0
Operating Surplus	\$208,205	\$259,991	\$263,150	\$232,349	\$240,816
Capital Budget	\$26,749	\$373,742	\$385,000	\$346,752	\$114,500
Net Surplus (Deficit)	\$181,456	-\$113,751	-\$121,850	-\$114,403	\$126,316
Ending Fund Bal	\$220,806	\$107,055	\$3,836	-\$7,349	\$118,967

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
	Motor Fuel Tax Fund					
	R E V E N U E S					
	Operating Revenue					
	Other Taxes					
04-310-216	M F T Receipts	260,181	250,338	259,150	231,349	240,316
04-310-217	High Growth Cities Program Receipts	-	-	-	-	-
* TOTAL	Other Taxes	260,181	250,338	259,150	231,349	240,316
** TOTAL	Operating Revenue	260,181	250,338	259,150	231,349	240,316
	Non-Operating Revenue					
04-320-108	Interest Income	6,601	9,652	4,000	1,000	500
* TOTAL	Other Income	6,601	9,652	4,000	1,000	500
** TOTAL	Non-Operating Revenue	6,601	9,652	4,000	1,000	500
*** TOTAL	Motor Fuel Tax Fund Revenues	266,782	259,991	263,150	232,349	240,816

Difference from Budget 08-09 to Proposed 09-10: -8.49%

Difference from Budget 08-09 to Estimated 08-09: -11.70%

Difference from Estimated 08-09 to Proposed 09-10: 3.64%

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 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	-	-	-	-	-
04-56-401-286	Pavement Marking	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-
	Supplies & Materials					
04-56-401-325	Pavement Mark Paint	-	-	-	-	-
* TOTAL	Supplies & Materials	-	-	-	-	-
** TOTAL	Motor Fuel Tax-Pavement Marking	-	-	-	-	-
	Motor Fuel Tax-Road Signs Supplies & Materials					
04-56-405-321	Traffic Signs	5,176	-	-	-	-
04-56-405-323	Traffic Sign Nuts & Bolts	188	-	-	-	-
* TOTAL	Supplies & Materials	5,364	-	-	-	-
** TOTAL	Motor Fuel Tax-Road Signs	5,364	-	-	-	-
	Motor Fuel Tax-Snow Removal Contractual Services					
04-56-410-288	Snow Remove Contract	16,500	-	-	-	-
* TOTAL	Contractual Services	16,500	-	-	-	-
	Supplies & Materials					
04-56-410-371	Rock Salt	17,500	-	-	-	-
* TOTAL	Supplies & Materials	17,500	-	-	-	-
** TOTAL	Motor Fuel Tax-Snow Removal	34,000	-	-	-	-
	Motor Fuel Tax-Street Lighting Contractual Services					
04-56-415-207	Energy - Street Lights	9,342	-	-	-	-
04-56-415-223	Maintenance - Street Lights	8,057	-	-	-	-
* TOTAL	Contractual Services	17,399	-	-	-	-
** TOTAL	Motor Fuel Tax-Street Lighting	17,399	-	-	-	-
	Motor Fuel Tax-Traffic Signals Contractual Services					
04-56-420-221	Maintenance - Traffic Signals	1,168	-	-	-	-
* TOTAL	Contractual Services	1,168	-	-	-	-
** TOTAL	Motor Fuel Tax-Traffic Signals	1,168	-	-	-	-
	Motor Fuel Tax-Street Maintenance Supplies & Materials					
04-56-425-323	Aggregate Materials	646	-	-	-	-
04-56-425-325	Bitum Patch Material	-	-	-	-	-
* TOTAL	Supplies & Materials	646	-	-	-	-
** TOTAL	Motor Fuel Tax-Street Maintenance	646	-	-	-	-

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
	Motor Fuel Tax Capital Improvements					
	Capital Improvements					
04-56-430-684	Street Maintenance Contract	26,749	373,742	385,000	346,752	90,000
04-56-430-685	LAPP Project	-	-	-	-	24,500
* TOTAL	Capital Expenditures	26,749	373,742	385,000	346,752	114,500
** TOTAL	Motor Fuel Tax Capital Improvements	26,749	373,742	385,000	346,752	114,500
	Motor Fuel Tax Contingencies					
	Contingencies					
04-56-439-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	Motor Fuel Tax Contingencies	-	-	-	-	-
**** TOTAL	Motor Fuel Tax Fund	85,326	373,742	385,000	346,752	114,500

Difference from Budget 08-09 to Proposed 09-10: -70.26%

Difference from Budget 08-09 to Estimated 08-09: -9.93%

Difference from Estimated 08-09 to Proposed 09-10: -66.98%

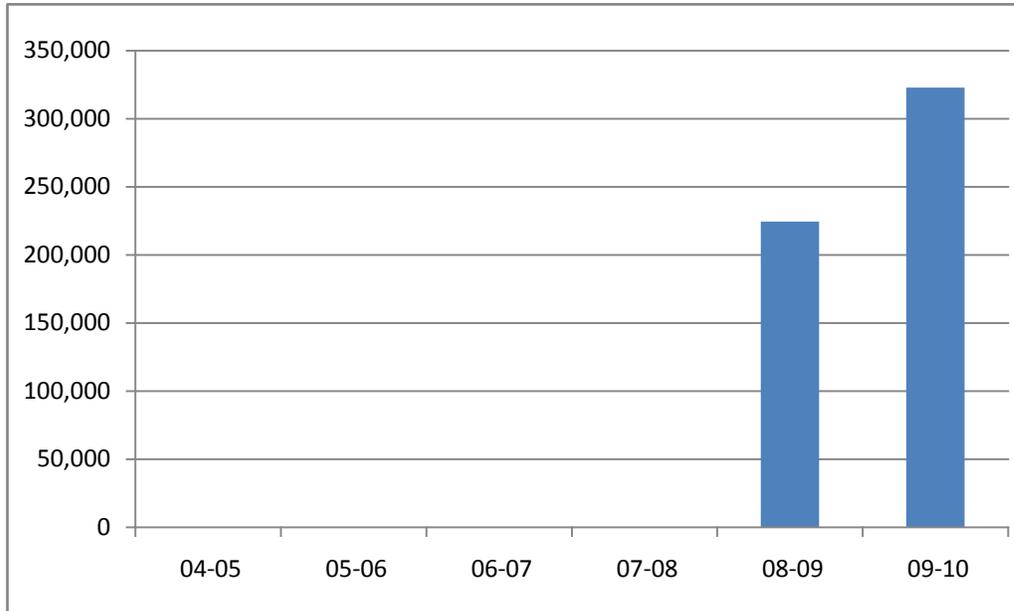
The Village of

**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  
Special Service Area One Bond Fund**

	Actual 06-07	Actual 07-08	Budget 08-09	Estimated 08-09	Proposed 09-10
Beg. Fund Bal	\$0	\$0	\$226,224	\$226,224	\$3,240
Revenues	\$0	\$226,224	\$5,900	\$1,600	\$324,425
Expenditures	\$0	\$0	\$224,584	\$224,584	\$322,925
Surplus (Deficit)	\$0	\$226,224	(\$218,684)	(\$222,984)	\$1,500
Ending Fund Bal	\$0	\$226,224	\$7,540	\$3,240	\$4,740

**Special Service Area One Bond Fund**

	Actual 06-07	Actual 07-08	Budget 08-09	Estimated 08-09	Proposed 09-10
Beg. Fund Bal	\$0	\$0	\$226,224	\$226,224	\$3,240
Revenues	\$0	\$226,224	\$5,900	\$1,600	\$324,425
Operating Expense	\$0	\$0	\$224,584	\$224,584	\$322,925
Operating Surplus	\$0	\$226,224	(\$218,684)	(\$222,984)	\$1,500
Capital Budget	\$0	\$0	\$0	\$0	\$0
Net Surplus	\$0	\$226,224	(\$218,684)	(\$222,984)	\$1,500
Ending Fund Bal	\$0	\$226,224	\$7,540	\$3,240	\$4,740

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
	SSA Bond & Interest Fund R E V E N U E S					
	Operating Revenues					
06-310-101	Property Tax Receipts	-	-	-	-	322,925
06-310-102	Bond Proceeds	-	224,584	-	-	-
* TOTAL	Operating Revenues	-	224,584	-	-	322,925
	Non-Operating Revenue					
06-320-108	Interest Income	-	1,640	5,900	1,600	1,500
* TOTAL	Non-Operating Revenue	-	1,640	5,900	1,600	1,500
*** TOTAL	SSA Bond & Interest Fund	-	226,224	5,900	1,600	324,425

Difference from Budget 08-09 to Proposed 09-10: 5398.73%

Difference from Budget 08-09 to Estimated 08-09: -72.88%

Difference from Estimated 08-09 to Proposed 09-10: 20176.56%

	SSA Bond & Interest Fund EXPENDITURES					
06-60-550-401	Bond Pricipal Expense	-	-	-	-	105,000
06-60-550-402	Bond Interest Expense	-	-	224,584	224,584	217,925
** TOTAL	SSA Bond & Interest Fund	-	-	224,584	224,584	322,925
	SSA Bond & Interest Fund Contingencies					
06-60-555-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
**** TOTAL	SSA Bond & Interest Fund	-	-	224,584	224,584	322,925

Difference from Budget 08-09 to Proposed 09-10: 43.79%

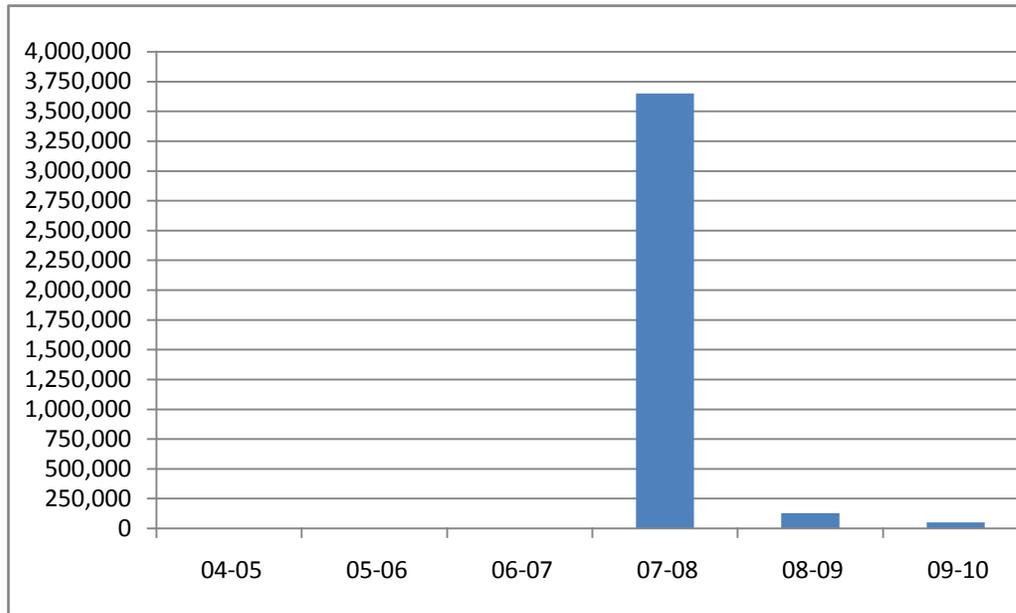
Difference from Budget 08-09 to Estimated 08-09: 0.00%

Difference from Estimated 08-09 to Proposed 09-10: 43.79%

## SPECIAL SERVICE AREA PROJECT FUND

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

### SSA PROJECT FUND EXPENDITURE HISTORY



The majority of public improvements were completed in FY 2007-08. A total of \$51,200 remains to be spent in FY 2009-10.

**Village of Willowbrook  
Special Service Area One Project Fund**

	Actual 06-07	Actual 07-08	Budget 08-09	Estimated 08-09	Proposed 09-10
Beg. Fund Bal	\$0	\$0	\$0	\$174,549	\$51,462
Revenues	\$0	\$3,825,419	\$450	\$4,210	\$840
Expenditures	\$0	\$3,650,870	\$7,880	\$127,297	\$51,200
Surplus (Deficit)	\$0	\$174,549	(\$7,430)	(\$123,087)	(\$50,360)
Ending Fund Bal	\$0	\$174,549	(\$7,430)	\$51,462	\$1,102

**Special Service Area One Project Fund**

	Actual 06-07	Actual 07-08	Budget 08-09	Estimated 08-09	Proposed 09-10
Beg. Fund Bal	\$0	\$0	\$0	\$174,549	\$51,462
Revenues	\$0	\$3,825,419	\$450	\$4,210	\$840
Operating Expense	\$0	\$3,650,870	\$7,880	\$127,297	\$51,200
Operating Surplus	\$0	\$174,549	(\$7,430)	(\$123,087)	(\$50,360)
Capital Budget	\$0	\$0	\$0	\$0	\$0
Net Surplus	\$0	\$174,549	(\$7,430)	(\$123,087)	(\$50,360)
Ending Fund Bal	\$0	\$174,549	(\$7,430)	\$51,462	\$1,102

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
	SSA One Project Fund R E V E N U E S					
08-310-101	Operating Revenues					
	Bond Proceeds	-	3,781,830	-	-	-
* TOTAL	Operating Revenues	-	3,781,830	-	-	-
	Non-Operating Revenue					
08-320-108	Interest Income	-	43,589	450	4,210	840
* TOTAL	Non-Operating Revenue	-	43,589	450	4,210	840
*** TOTAL	SSA One Project Fund	-	3,825,419	450	4,210	840
	SSA One Project Fund EXPENDITURES					
08-63-401-903	Issuance Costs	-	56,320	-	-	-
08-63-445-601	Project Expense	-	3,594,549	7,880	127,297	51,200
** TOTAL	SSA Bond & Interest Fund	-	3,650,870	7,880	127,297	51,200

Difference from Budget 08-09 to Proposed 09-10: 549.75%

Difference from Budget 08-09 to Estimated 08-09: 1515.44%

Difference from Estimated 08-09 to Proposed 09-10: -59.78%

	SSA One Project Fund EXPENDITURES					
08-63-401-903	Issuance Costs	-	56,320	-	-	-
08-63-445-601	Project Expense	-	3,594,549	7,880	127,297	51,200
** TOTAL	SSA Bond & Interest Fund	-	3,650,870	7,880	127,297	51,200
	SSA One Project Fund Contingencies					
08-63-555-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
**** TOTAL	SSA One Project Fund	-	3,650,870	7,880	127,297	51,200

Difference from Budget 08-09 to Proposed 09-10: 549.75%

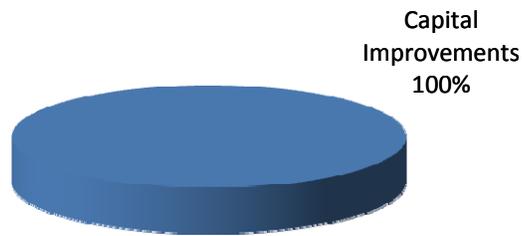
Difference from Budget 08-09 to Estimated 08-09: 1515.44%

Difference from Estimated 08-09 to Proposed 09-10: -59.78%

**Village of Willowbrook  
Water Capital Improvements Fund**

<b>Program</b>	<b>Description</b>	<b>FY 2008-09 <u>Budget</u></b>	<b>FY 2009-10 <u>Budget</u></b>
405	Contractual Services	\$62,500	\$0
410	Interfund Transfers	\$544,701	\$0
440	Capital Improvements	<u>\$62,700</u>	<u>\$140,000</u>
<b>Total</b>		<b>\$669,901</b>	<b>\$140,000</b>
		Percent Difference	-79.10%

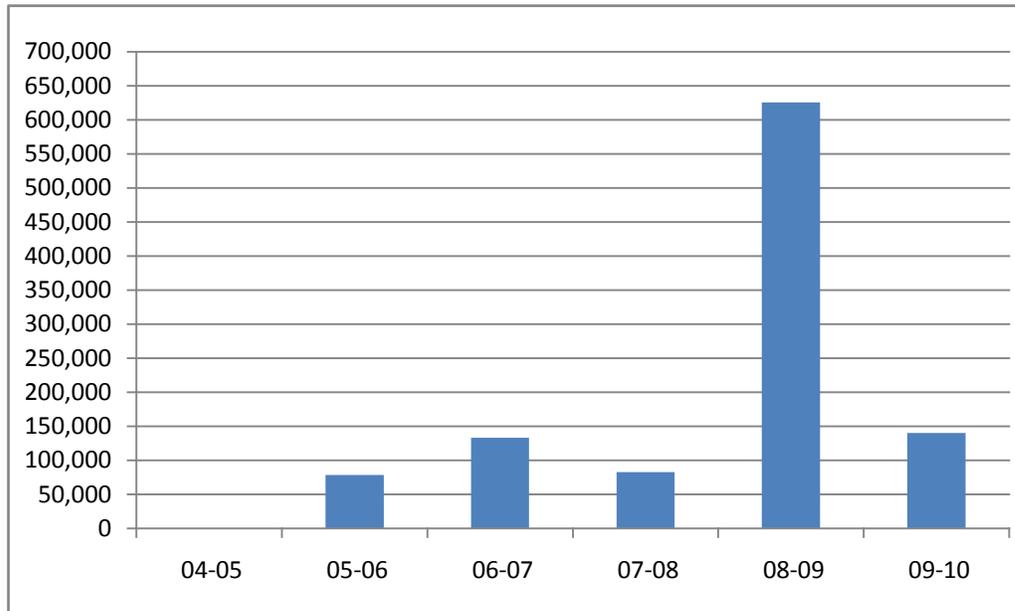
**WATER CAPITAL IMPROVEMENTS FUND  
FY 2009-10 BUDGET**



## WATER CAPITAL FUND

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

### WATER CAPITAL FUND EXPENDITURE HISTORY



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

## Water Capital Improvements Fund

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. Given the DuPage Water Commission has again raised water rates (due to the City of Chicago raising their rates), no additional funds will be received within this Fund.

## Water Capital Improvements Fund

### **FY 2009-10 Goals and Objectives**

1. \$105,000 was budgeted to fund miscellaneous repairs that are needed to all three (3) of the Village's above ground water storage structures. The Village will utilize a consulting engineer to draft the bid specifications for this project so that the work can be completed in the Fall.
2. \$20,000 was budgeted to complete a water valve insertion program to enable sections of water transmission mains to be further isolated to reduce the impact to the community during the repair of a main break.
3. \$15,000 was budgeted to complete a valve exercising program to ensure the continued proper operation of our water system distribution valves. As this project is being completed, it is also our desire to GPS locate each valve for future use.

### **FY 2008-09 Goals and Accomplishments**

1. All 637 fire hydrants within town were re-painted. This had not been done since 1999 and hydrant colors were beginning to fade.

**Village of Willowbrook  
Water Capital Improvements Fund**

	Actual 06-07	Actual 07-08	Budget 08-09	Estimated 08-09	Proposed 09-10
Beg. Fund Bal	\$78,554	\$145,642	\$29,472	\$800,461	\$265,787
Revenues	\$200,270	\$737,589	\$134,700	\$91,020	\$1,560
Expenditures	\$133,182	\$82,771	\$669,901	\$625,694	\$140,000
Surplus (Deficit)	\$67,088	\$654,819	(\$535,201)	(\$534,674)	(\$138,440)
Ending Fund Bal	\$145,642	\$800,461	(\$505,729)	\$265,787	\$127,347

**Water Capital Improvements Fund**

	Actual 06-07	Actual 07-08	Budget 08-09	Estimated 08-09	Proposed 09-10
Beg. Fund Bal	\$78,554	\$145,642	\$29,472	\$800,461	\$265,787
Revenues	\$200,270	\$737,589	\$134,700	\$91,020	\$1,560
Operating Expense	\$0	\$0	\$0	\$0	\$0
Operating Surplus	\$200,270	\$737,589	\$134,700	\$91,020	\$1,560
Capital Budget	\$133,182	\$82,771	\$669,901	\$625,694	\$140,000
Net Surplus	\$67,088	\$654,819	(\$535,201)	(\$534,674)	(\$138,440)
Ending Fund Bal	\$145,642	\$800,461	(\$505,729)	\$265,787	\$127,347

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
	Water Capital Improvements Fund					
	R E V E N U E S					
	Operating Revenues					
09-310-605	Transfer From Water Fund	73,462	143,968	83,000	83,000	-
09-310-606	DWC Rebate	-	572,250	-	-	-
09-310-920	Developer Contributions	122,084	-	42,700	-	-
* TOTAL	Operating Revenues	195,546	716,218	125,700	83,000	-
	Non-Operating Revenue					
09-320-108	Interest Income	4,724	21,371	9,000	8,020	1,560
09-320-109	Changes In Market Value	-	-	-	-	-
* TOTAL	Non-Operating Revenue	4,724	21,371	9,000	8,020	1,560
*** TOTAL	Water Capital Improvements Fund	200,270	737,589	134,700	91,020	1,560

Difference from Budget 08-09 to Proposed 09-10: -98.84%

Difference from Budget 08-09 to Estimated 08-09: -32.43%

Difference from Estimated 08-09 to Proposed 09-10: -98.29%

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
	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	-	27,262	62,500	62,500	-
* TOTAL	Contractual Services	-	27,262	62,500	62,500	-
** TOTAL	Water Capital Improv Fund-Contractual Services	-	27,262	62,500	62,500	-
	Water Capital Improv Fund-Interfund Transfers					
	Other Expenditures					
09-65-410-501	Transfer To Water Fund	133,182	55,509	-	-	-
09-65-410-502	Transfer To CIP Fund - Debt Service	-	-	544,701	500,000	-
* TOTAL	Other Expenditures	133,182	55,509	544,701	500,000	-
** TOTAL	Water Capital Improv Fund-Interfund Transfers	133,182	55,509	544,701	500,000	-
	Water Capital Improvements Fund					
	Capital Expenditures					
09-65-440-600	Water System Improvements	-	-	-	-	15,000
09-65-440-601	Water Main Extensions	133,182	55,509	42,700	63,194	-
09-65-440-602	Water Tank Repairs	-	-	-	-	105,000
09-65-440-603	Valve Insertion Program	-	-	20,000	-	20,000
09-65-440-605	F/A Capitalized	(133,182)	(55,509)	-	-	-
* TOTAL	Capital Expenditures	-	-	62,700	63,194	140,000
** TOTAL	Water Capital Improvements Fund	133,182	82,771	669,901	625,694	140,000

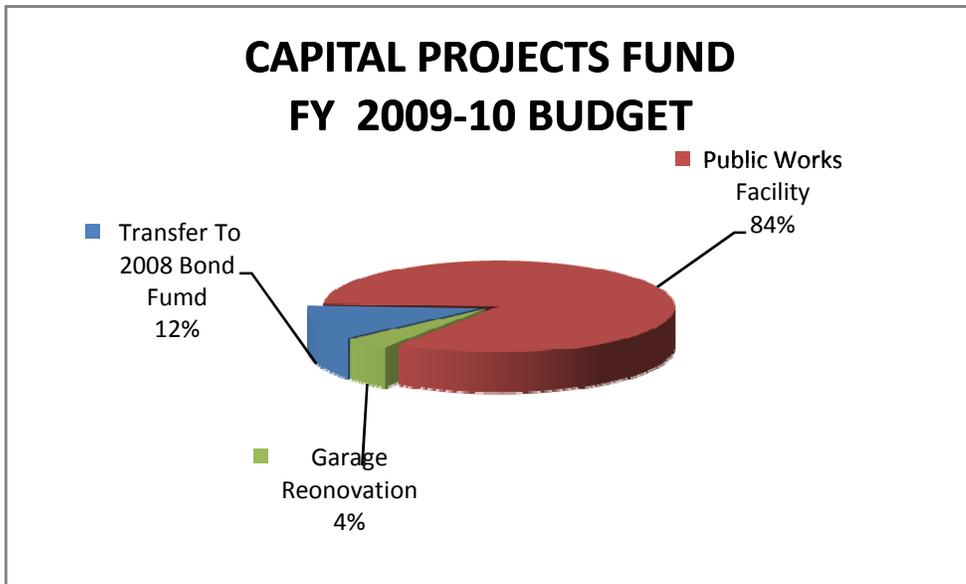
Difference from Budget 08-09 to Proposed 09-10: -79.10%

Difference from Budget 08-09 to Estimated 08-09: -6.60%

Difference from Estimated 08-09 to Proposed 09-10: -77.62%

**Village of Willowbrook  
Capital Projects Fund**

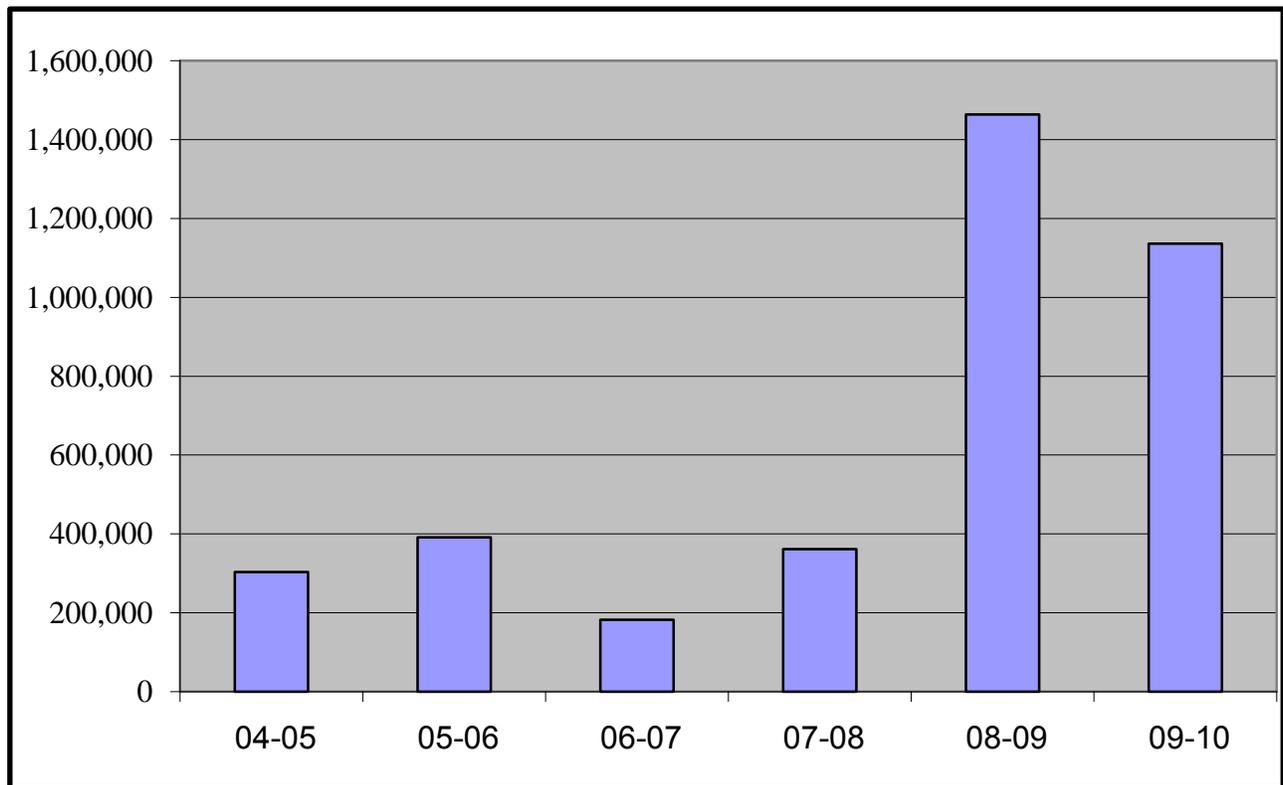
<b>Program</b>	<b>Description</b>	<b>FY 2008-09 <u>Budget</u></b>	<b>FY 2009-10 <u>Budget</u></b>
430	Transfer To 2008 Bond Fund	-	136,454
540	Public Works Facility	2,100,000	951,047
540	Garage Reonovation	-	48,500
540	Architect Fees	312,500	-
545	75th Street Extension Project	1,084,170	-
545	Bond Issuance Costs	50,000	-
550	Debt Service/Principal	95,000	-
550	Debt Service/Interest	<u>64,646</u>	<u>-</u>
<b>Total</b>		<b>\$3,706,316</b>	<b>1,136,001</b>
	Percent Difference		-69.35%



## 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 were for debt service payments for the land purchased on Willowbrook Centre Parkway that is now paid off. Projects slated for FY 2008-09 included the new public works facility, completion of the 75<sup>th</sup> Street Extension. The 75<sup>th</sup> Street extension project was completed. The public works facility will be completed in FY 2009-10.

### **Fiscal Year 2009-2010 Highlights**

- Complete construction of the Public Works Facility

### **Fiscal Year 2008-09 Goals and Accomplishments**

- Construct a new Public Works Facility – The majority of the facility was completed in FY 2008-09
- Complete the extension of 75<sup>th</sup> Street – This project was completed
- Complete an architectural plan for a new Village Hall/Police Station/Recreation Facility – The initial plan was completed. Construction of a new facility will be deferred based on economic constraints.

**Village of Willowbrook  
Capital Projects Fund**

	Actual 06-07	Actual 07-08	Budget 08-09	Estimated 08-09	Proposed 09-10
Beg. Fund Bal	\$181,268	\$233,252	\$230,144	\$85,386	\$1,319,009
Revenues	233,972	213,393	3,645,279	2,696,982	1,000
Expenditures	181,988	361,259	3,706,316	1,463,359	1,136,001
Surplus (Deficit)	\$51,984	(\$147,866)	(\$61,037)	\$1,233,623	(\$1,135,001)
Ending Fund Bal	<u>\$233,252</u>	<u>\$85,386</u>	<u>\$169,107</u>	<u>\$1,319,009</u>	<u>\$184,008</u>

**Capital Projects Fund**

	Actual 06-07	Actual 07-08	Budget 08-09	Estimated 08-09	Proposed 09-10
Beg. Fund Bal	\$181,268	\$233,252	\$230,144	\$85,386	\$1,319,009
Revenues	233,972	213,393	3,645,279	2,696,982	1,000
Operating Expense	\$0	\$0	\$0	\$0	\$0
Operating Surplus	\$233,972	\$213,393	\$3,645,279	\$2,696,982	\$1,000
Capital Budget	181,988	361,259	3,706,316	1,463,359	1,136,001
Net Surplus	\$51,984	(\$147,866)	(\$61,037)	\$1,233,623	(\$1,135,001)
Ending Fund Bal	<u>\$233,252</u>	<u>\$85,386</u>	<u>\$169,107</u>	<u>\$1,319,009</u>	<u>\$184,008</u>

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
	Capital Projects Fund					
	REVENUES					
	Operating Revenues					
10-310-604	Transfer From Water Cap Fund-DS	-	-	544,701	500,000	-
10-310-605	Transfer From Water Fund	-	-	-	-	-
10-310-606	Transfer From General Fund	120,000	200,000	250,000	45,000	-
10-310-607	Transfer From General Fund - DS	-	-	114,945	-	-
10-310-610	Grants	-	-	-	-	-
10-310-611	Grants - 75Th Street	100,493	3,031	594,600	-	-
10-310-612	Reim - Other	-	-	-	-	-
10-310-920	Developer Contributions	-	-	89,570	100,432	-
* TOTAL	Operating Revenues	220,493	203,031	1,593,816	645,432	-
	Non-Operating Revenue					
10-320-108	Interest Income	8,179	10,362	1,463	20,000	1,000
10-320-109	Changes In Market Value	-	-	-	-	-
10-320-110	Debt Certificates - Land Purchase	-	-	-	-	-
10-320-111	Bond Proceeds	-	-	2,050,000	2,031,550	-
10-310-912	Annexation Fees	-	-	-	-	-
10-320-920	Little League Contributions	5,300	-	-	-	-
10-320-921	Residents Contributions	-	-	-	-	-
* TOTAL	Non-Operating Revenue	13,479	10,362	2,051,463	2,051,550	1,000
*** TOTAL	Capital Projects Fund Revenue	233,972	213,393	3,645,279	2,696,982	1,000

Difference from Budget 08-09 to Proposed 09-10: -99.97%

Difference from Budget 08-09 to Estimated 08-09: -26.01%

Difference from Estimated 08-09 to Proposed 09-10: -99.96%

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 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	-	-	-	-	-
10-68-430-403	Transfer To 2008 Bond Fund	-	-	-	-	136,454
10-68-430-501	Drainage Improvements	-	-	-	-	-
10-68-430-510	Water Main Extensions	-	-	-	-	-
10-68-540-408	Architect Fees	-	27,262	312,500	78,640	-
10-68-540-410	Clarendon Hills Rd Sidewalks	-	-	-	-	-
10-68-540-412	Midway Drive Sidewalks	-	-	-	-	-
10-68-540-413	Eleanor Street Sidewalks	-	-	-	-	-
10-68-540-414	59th Street Sidewalks	-	-	-	-	-
10-68-540-415	Public Works Facility	-	-	2,100,000	1,100,000	951,047
10-68-540-416	Village Hall Garage Renovation	-	-	-	1,500	48,500
10-68-540-420	Adams Street Sidewalks	-	-	-	-	-
10-68-540-422	Borse Community Park Improvements	-	-	-	-	-
10-68-540-423	Traffic Signal-Plainfield & Garfield Road	-	-	-	-	-
10-68-545-409	Land Acquisition	-	-	-	-	-
10-68-545-410	Lane Court Bridge Project	-	-	-	-	-
10-68-545-411	75Th Street Extension	31,221	187,664	1,084,170	247,694	-
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	35,525	-
10-68-550-401	Debt Service/Principal	135,000	141,000	95,000	-	-
10-68-550-402	Debt Service/Interest	10,466	5,333	64,646	-	-
10-68-550-403	Reimbursement Developer Contributions	-	-	-	-	-
*** TOTAL	Capital Projects Fund	181,988	361,259	3,706,316	1,463,359	1,136,001

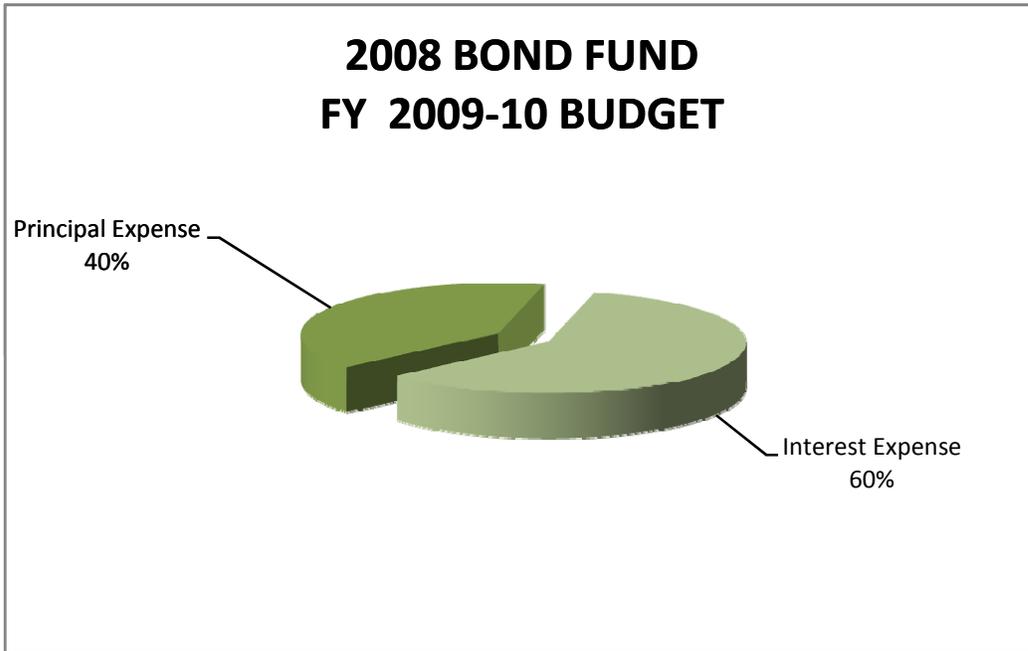
Difference from Budget 08-09 to Proposed 09-10: -69.35%

Difference from Budget 08-09 to Estimated 08-09: -60.52%

Difference from Estimated 08-09 to Proposed 09-10: -22.37%

**Village of Willowbrook  
2008 Bond Fund**

<b>Program</b>	<b>Description</b>	<b>FY 2008-09 <u>Budget</u></b>	<b>FY 2009-10 <u>Budget</u></b>
550	Principal Expense	\$0	\$80,000
410	Interest Expense	<u>\$0</u>	<u>\$120,668</u>
<b>Total</b>		<b>\$0</b>	<b>\$200,668</b>
		Percent Difference	100.00%



**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2009 - APRIL 30, 2010**

ACCOUNT NUMBER	DESCRIPTION	FY 06-07 ACTUAL	FY 07-08 ACTUAL	FY 08-09 BUDGET	FY 08-09 ESTIMATED ACTUAL	FY 09-10 PROPOSED BUDGET
	2008 Bond Fund					
	R E V E N U E S					
	Operating Revenues					
11-310-111	Bond Proceeds	-	-	-	3,219	-
* TOTAL	Operating Revenues	-	-	-	3,219	-
	Non-Operating Revenue					
11-310-101	Transfer from General Fund	-	-	-	-	-
11-310-102	Transfer from Water Fund	-	-	-	-	64,214
11-310-109	Transfer from Capital Fund	-	-	-	-	136,454
11-320-108	Interest Income	-	-	-	-	-
* TOTAL	Non-Operating Revenue	-	-	-	-	200,668
*** TOTAL	2008 Bond Fund	-	-	-	3,219	200,668

Difference from Budget 08-09 to Proposed 09-10: 100.00%

Difference from Budget 08-09 to Estimated 08-09: 100.00%

Difference from Estimated 08-09 to Proposed 09-10: 6134.22%

	2008 Bond Fund					
	EXPENDITURES					
11-70-550-401	Bond Pricipal Expense	-	-	-	-	80,000
11-70-550-402	Bond Interest Expense	-	-	-	-	120,668
** TOTAL	2008 Bond Fund	-	-	-	-	200,668
**** TOTAL	2008 Bond Fund	-	-	-	-	200,668

Difference from Budget 08-09 to Proposed 09-10: 100.00%

Difference from Budget 08-09 to Estimated 08-09: 100.00%

Difference from Estimated 08-09 to Proposed 09-10: 100.00%

## **VILLAGE OF WILLOWBROOK CAPITAL IMPROVEMENTS BUDGET**

### **THE PROCESS**

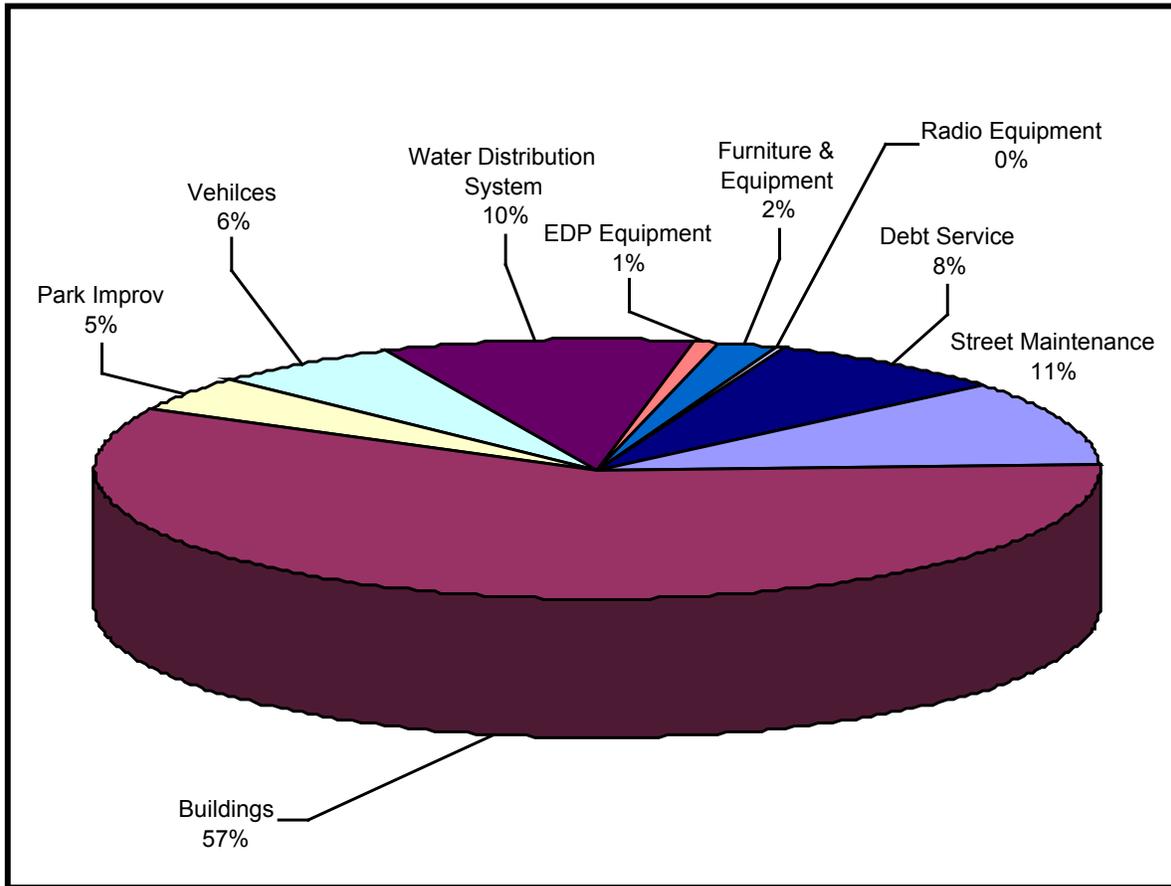
Annually, the Village prepares a five-year long-range plan that encompasses both the operating and capital needs of all Village Departments. In conjunction with the Long-Range plan a Capital Improvement Replacement Plan is prepared. The items contained in this document will be funded by operating revenues 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 183-196 for a copy of the FY 2009-10 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.

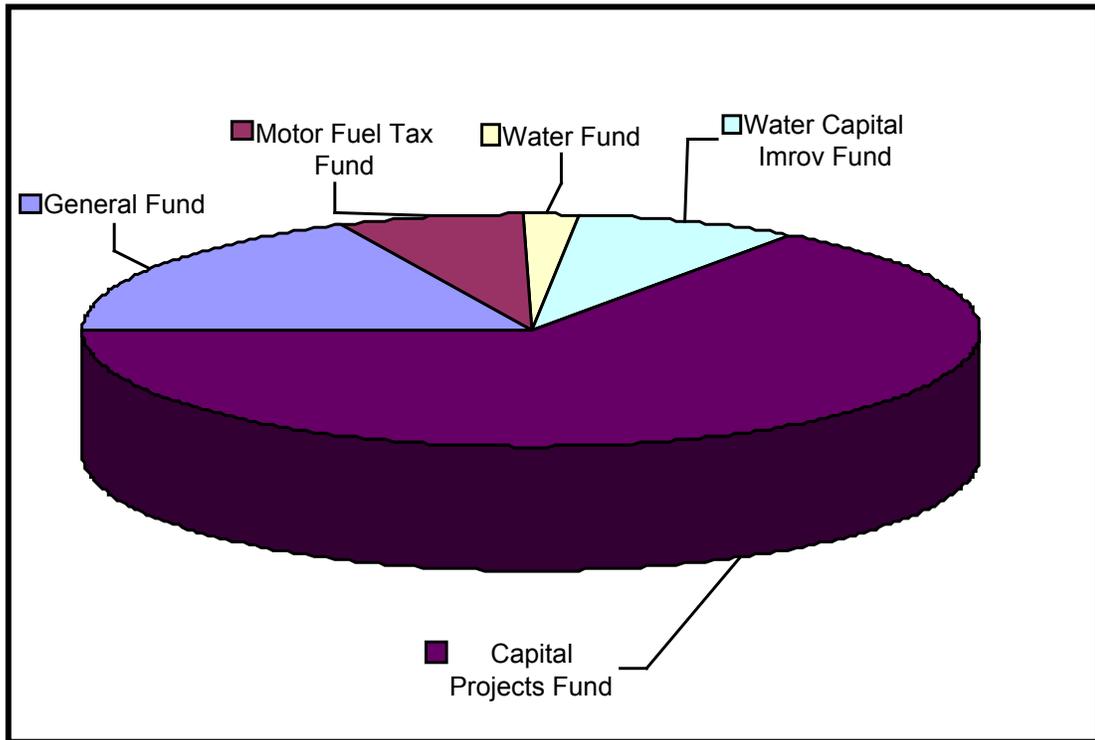
**FISCAL YEAR 2009-10 CAPITAL EXPENDITURES BY TYPE**  
**\$1,742,940**

**CAPITAL EXPENDITURES**



<u>DESCRIPTION</u>	<u>DOLLAR AMOUNT</u>	<u>PERCENT</u>
<b>STREETS</b>	<b>\$184,500</b>	<b>11%</b>
<b>BUILDING IMPROV&amp; NEW</b>	<b>\$999,547</b>	<b>57%</b>
<b>PARK IMPROVEMENTS</b>	<b>\$79,100</b>	<b>5%</b>
<b>VEHICLES</b>	<b>\$104,500</b>	<b>6%</b>
<b>WATER DIST. SYSTEM</b>	<b>\$175,000</b>	<b>10%</b>
<b>EDP EQUIPMENT</b>	<b>\$14,839</b>	<b>.85%</b>
<b>FURNITURE &amp; EQUIPMENT</b>	<b>\$30,000</b>	<b>.2%</b>
<b>RADIO EQUIPMENT</b>	<b>\$4,000</b>	<b>.05%</b>
<b>DEBT SERVICE</b>	<b>\$136,454</b>	<b>3%</b>
<b>TOTAL</b>	<b>\$1,742,940</b>	<b>100%</b>

**FISCAL YEAR 2009-10 FUNDING FOR CAPITAL EXPENDITURES  
\$1,742,940**



<u>FUND</u>	<u>DOLLAR AMOUNT</u>	<u>PERCENT</u>
BUILDING IMPROVEMENTS	\$15,000	
PARK IMPROVEMENTS	\$79,100	
EDP EQUIPMENT	\$12,049	
FURNITURE & EQUIPMENT	\$30,000	
RADIO EQUIPMENT	\$4,000	
VEHICLES	\$104,500	
GENERAL FUND	\$314,649	18%
MOTOR FUEL TAX FUND	\$114,500	6%
EDP EQUIPMENT	\$2,790	
VEHICLES	\$0	
WATER DIST. SYSTEM	\$35,000	
WATER FUND	\$37,790	2%
WATER CAP IMPROV FUND	\$140,000	8%
CAPITAL PROJECTS FUND	\$1,136,001	66%
<b>TOTAL</b>	<b>\$1,742,940</b>	<b>100%</b>

**Village of Willowbrook  
Capital Improvement Expenditures**

<u>NUMBER</u>	<u>General Corporate Fund</u> <u>General Corporate Fund</u>	<u>FY 06-07</u> <u>ACTUAL</u>	<u>FY 07-08</u> <u>ACTUAL</u>	<u>FY 08-09</u> <u>BUDGET</u>	<u>FY 08-09</u> <u>ESTIMATED</u> <u>ACTUAL</u>	<u>FY 09-10</u> <u>PROPOSED</u> <u>BUDGET</u>
<b>VB &amp; Clerk-Capital Improvements</b>						
01-05-425-641	E D P Equipment	-	-	5,000	5,132	-
* TOTAL	Capital Expenditures	-	-	5,000	5,132	-
<b>Administration-Capital Improvement</b>						
01-10-485-602	Building Improvements	-	11,830	25,000	21,000	15,000
01-10-485-611	Furniture & Office Equipment	27,818	7,022	-	350	-
01-10-485-625	Vehicles	-	-	25,000	23,475	-
01-10-485-641	E D P Equipment	6,002	13,638	2,920	2,200	1,695
* TOTAL	Capital Expenditures	33,820	32,490	52,920	47,025	16,695
<b>Planning &amp; Dev -Capital Improvements</b>						
01-15-540-641	EDP New Equipment	-	-	1,664	1,664	592
* TOTAL	Capital Expenditures	-	-	1,664	1,664	592
<b>Parks &amp; Recreation Capital Improvements</b>						
01-20-595-641	EDP Equipment	-	-	865	865	865
01-20-595-643	Pond Improvements	-	-	8,000	8,000	-
01-20-595-691	Recreation Equipment	-	-	-	-	74,000
01-20-595-693	Court Improvements	-	-	84,000	62,000	-
01-20-595-694	Maintenance Equipment	-	-	9,500	10,200	-
01-20-595-695	Park Improvements-Neighborhood Parks	16,925	43,310	8,900	71,831	5,100
01-20-595-696	Community Park Development	8,296	188,859	-	-	-
* TOTAL	Capital Expenditures	25,222	232,169	111,265	152,896	79,965
<b>Finance -Capital Improvements</b>						
01-25-625-641	E D P Equipment	-	-	2,076	1,674	1,326
* TOTAL	Capital Expenditures	-	-	2,076	1,674	1,326
<b>Police-Capital Improvements</b>						
01-30-680-611	Furniture & Office Equipment	26,036	14,803	29,700	15,000	30,000
01-30-680-622	Radio Equipment	11,292	15,596	8,800	8,000	4,000
01-30-680-625	New Vehicles	121,204	92,493	124,859	117,000	104,500
01-30-680-641	EDP New Equipment	4,540	14,211	8,404	5,904	5,842
01-30-680-642	Copy Machine	-	18,551	-	-	-
* TOTAL	Capital Expenditures	163,073	155,654	171,763	145,904	144,342
<b>Public Works-Capital Improvements</b>						
01-35-765-625	Vehicles - New & Other	77,807	-	15,000	23,761	-
01-35-765-640	Village Entry Signs	-	-	-	-	70,000
01-35-765-641	EDP Equipment	-	865	866	866	866
01-35-765-684	Street Maintenance Contract	-	-	-	-	-
01-35-765-685	Street Improvements	-	-	30,000	24,553	-
* TOTAL	Capital Expenditures	77,807	865	45,866	49,180	70,866

**Village of Willowbrook  
Capital Improvement Expenditures**

<u>NUMBER</u>	<u>General Corporate Fund</u>	<u>FY 06-07</u> <u>ACTUAL</u>	<u>FY 07-08</u> <u>ACTUAL</u>	<u>FY 08-09</u> <u>BUDGET</u>	<u>FY 08-09</u> <u>ESTIMATED</u>	<u>FY 09-10</u> <u>PROPOSED</u> <u>BUDGET</u>
<b>Bldg &amp; Zoning - Capital Improvements</b>						
01-40-835-611	Furniture & Office Equipment	-	-	1,000	-	-
01-40-835-641	EDP New Equipment	-	883	663	883	863
* TOTAL	Capital Expenditures	-	883	1,663	883	863
<b>**TOTAL</b>	<b>General Corporate Fund</b>	299,921	422,061	387,217	404,358	314,649
<hr/>						
<b>Water Fund</b>						
<b>Water Fund-Capital Improvements</b>						
02-50-440-626	Vehicles - New & Other	-	-	15,000	23,013	-
02-50-440-643	Painting - Tank Washing/Hydrants	-	-	40,000	40,000	-
02-50-440-694	Distribution System Replacement	17,402	35,615	46,000	35,000	35,000
02-50-440-695	EDP	-	1,288	1,290	1,290	2,790
* TOTAL	Water Fund	17,402	36,903	102,290	99,303	37,790
<hr/>						
<b>** TOTAL</b>	<b>Hotel/Motel Tax Fund</b>	-	-	-	-	-
<hr/>						
<b>Motor Fuel Tax Fund</b>						
04-56-430-684	Street Maintenance Contract	26,749	373,742	385,000	346,752	114,500
<b>** TOTAL</b>	<b>Motor Fuel Tax Fund</b>	26,749	373,742	385,000	346,752	114,500
<hr/>						
<b>Water Capital Improvements Fund</b>						
09-65-405-247	Architectural Fees	-	-	62,500	62,500	-
09-65-410-501	Transfer To Water Fund	133,182	55,509	-	-	-
09-65-410-502	Transfer To CIP Fund - Debt Service	-	-	544,701	500,000	-
09-65-440-600	Water System Improvements	-	-	-	-	15,000
09-65-440-601	Water Main Extensions	133,182	55,509	42,700	63,194	-
09-65-440-602	Water Tank Repairs	-	-	-	-	105,000
09-65-440-603	Valve Insertion Program	-	-	20,000	-	20,000
09-65-440-605	F/A Capitalized	(133,182)	(55,509)	-	-	-
* TOTAL	Water Capital Improvements Fund	133,182	55,509	669,901	625,694	140,000

**Village of Willowbrook  
Capital Improvement Expenditures**

<u>NUMBER</u>	<u>General Corporate Fund</u>	<b>FY 06-07</b>	<b>FY 07-08</b>	<b>FY 08-09</b>	<b>FY 08-09</b>	<b>FY 09-10</b>
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
					<b>ACTUAL</b>	<b>BUDGET</b>
	<b>Capital Projects Fund</b>					
10-68-430-401	Transfer To General Fund	5,300	-	-	-	-
10-68-430-403	Transfer to 2008 Bond Fund	-	-	-	-	136,454
10-68-540-414	59th Street Sidewalks	-	-	-	-	-
10-68-540-415	Public Works Facility	-	-	2,100,000	1,100,000	951,047
10-68-540-408	Architect Fees	-	27,262	312,500	78,640	-
10-68-540-416	Village Hall Garage Renovation	-	-	-	1,500	48,500
10-68-545-411	75Th Street Extension	31,221	187,664	1,084,170	247,694	-
10-68-545-414	Bond Issuance Costs	-	-	50,000	35,525	-
10-68-550-401	Debt Service/Principal	135,000	141,000	95,000	-	-
10-68-550-402	Debt Service/Interest	10,466	5,333	64,646	-	-
10-550-403	Reimbursement Developer Contributions	-	-	-	-	-
<b>* TOTAL</b>	<b>Capital Projects Fund</b>	<b>181,988</b>	<b>361,259</b>	<b>3,706,316</b>	<b>1,463,359</b>	<b>1,136,001</b>
<b>TOTAL</b>		<b>659,242</b>	<b>1,249,474</b>	<b>5,250,724</b>	<b>2,939,466</b>	<b>1,742,940</b>





## **Water Fund**

Distribution System Replacement 02-50-440-694 \$35,000

An amount of \$35,000 was budgeted for hydrant replacement program. The old fire hydrants are obsolete and replacement parts are getting difficult to find. This is the fourth year of a five-year replacement program. Over time there should be a savings in maintenance costs.

EDP Equipment 02-60-440-695 \$2,790

- A total of \$2,790 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 \$114,500

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 2009-10 Street Maintenance Program total \$114,500.

## **Water Capital Improvements Fund**

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

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

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

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

Water Tank Repairs 09-65-440-600 \$105,000

- A total of \$105,000 has been budgeted to make various repairs to the Village's water tanks. Once completed the repairs should extend the life of the water towers and extend the life of the current interior and exterior coatings.

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**

Transfer to 2008 Bond Fund                      10-68-430-403                      \$136,454

- A total of \$136,454 will be transferred to the 2008 bond fund to pay debt service for bonds issued to complete 75<sup>th</sup> street and the new public works facility.

Public Works Facility                              10-68-540-415                      \$951,047

- A total of \$951,047 has been budgeted for the remaining 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 in the beginning of FY 2009-10. In FY 2009-10 there will an impact on the operating budget for all aspects of maintaining the new facility.

Village Hall Garage Renovation              10-68-540-408                      \$48,500

- A total of \$48,500 has been budgeted to renovate the old public works garage into a file storage facility. The Village currently rents storage space so there will be a cost savings in rental costs once the renovation is complete.

## **Summary**

The capital projects in the FY 2009-10 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.

# Village of Willowbrook Capital Improvement Plan

Year  
Purchased    2009-2010    2010-2011    2011-2012    2012-2013    2013-2014    Totals

VILLAGE BOARD & CLERK							
<b>EDP</b>							
<b>01-05-425-641</b>							
8 LAPTOPS	2008					\$5,200	
<b>EDP TOTAL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,200</b>	<b>\$5,200</b>
<b>VILLAGE BOARD &amp; CLERK TOTAL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,200</b>	<b>\$5,200</b>

ADMINISTRATION							
<b>BUILDING IMPROVEMENTS - 01-10-485-602</b>							
HVAC Replacement	2008						
Village Hall Canopy (x3) Vinyl Soffit Improvement		\$3,000					
Village Hall Tuck pointing							
Village Hall Seal Coating	2007	\$12,000					
Village Hall Painting							
Village Hall General Building Improv							
Keypad System			\$5,000				
<b>TOTAL BUILDING IMPROVEMENTS</b>		<b>\$15,000</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,000</b>
<b>FURNITURE &amp; OFFICE EQUIPMENT</b>							
Administrator- Furniture	2007						
Copier	2002		\$25,000				
Telephones	2006		\$0				
Fax Machine	2007						
GIS							
Document Imaging			\$50,000				
Community Access Computer	2005						
<b>TOTAL FURNITURE &amp; EQUIPMENT</b>		<b>\$0</b>	<b>\$75,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$75,000</b>
<b>Vehicles 01-10-485-625</b>							
Administrator's Vehicle (#76) (6 Year Replacement)	2008	\$0					
<b>VEHICLES TOTAL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EDP</b>							
<b>Computers 01-10-485-641</b>							
Executive Secretary - Mary	2007	\$424	\$442	\$442	\$442	\$442	

	<b>Year Purchased</b>	<b>2009-2010</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>Totals</b>
Village Administrator - Phil	2007	\$424	\$442	\$442	\$442	\$442	
Administrative Intern	2007	\$424	\$442	\$442	\$442	\$442	
General Administrative (notebook)	2007	\$424	\$442	\$442	\$442	\$442	
File Server	2007						
Printer	2008						
<b>EDP TOTAL</b>		<b>\$1,696</b>	<b>\$1,768</b>	<b>\$1,768</b>	<b>\$1,768</b>	<b>\$1,768</b>	<b>\$8,768</b>
<b>ADMINISTRATION TOTAL</b>		<b>\$16,696</b>	<b>\$81,768</b>	<b>\$1,768</b>	<b>\$1,768</b>	<b>\$1,768</b>	<b>\$103,768</b>

	Year Purchased	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	Totals
<b>PLANNING &amp; ECONOMIC DEVELOPMENT DEPARTMENT</b>							
<b>FURNITURE &amp; OFFICE EQUIPMENT</b>							
Planner 01-15-540-611 - Furniture	2007						
GLS					\$0	\$0	
<b>TOTAL FURNITURE &amp; EQUIPMENT</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EDP</b>							
<b>Computers 01-15-540-641</b>							
Joann- 1/2 Planning - 1/2 Building	2007	\$168	\$221	\$221	\$221	\$221	
Planner - Sara	2007	\$424	\$442	\$442	\$442	\$442	
Printer	2008						
<b>EDP TOTAL</b>		<b>\$592</b>	<b>\$663</b>	<b>\$663</b>	<b>\$663</b>	<b>\$663</b>	<b>\$3,244</b>
<b>PLANNING &amp; ECONOMIC DEV TOTAL</b>		<b>\$592</b>	<b>\$663</b>	<b>\$663</b>	<b>\$663</b>	<b>\$663</b>	<b>\$3,244</b>

Year  
Purchased    2009-2010    2010-2011    2011-2012    2012-2013    2013-2014    Totals

<b>PARKS &amp; RECREATION</b>							
<b>EDP</b>							
<b>Computers 01-20-595-641</b>							
Supr. Of Parks - Wally	2007	\$433	\$442	\$442	\$442	\$442	
Parks and Rec Supervisor -George	2007	\$433	\$442	\$442	\$442	\$442	
<b>EDP TOTAL</b>		<b>\$865</b>	<b>\$884</b>	<b>\$884</b>	<b>\$884</b>	<b>\$884</b>	<b>\$4,401</b>
<b>POND IMPROVEMENTS 01-20-595-643</b>							
							<b>\$0</b>
<b>RECREATIONAL EQUIPMENT 01-20-595-691</b>							
Playground Equipment-Waterford		\$74,000					
Playground Equipment-Ridgemoor				\$82,000			
<b>TOTAL RECREATION EQUIPMENT</b>		<b>\$74,000</b>	<b>\$0</b>	<b>\$82,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$156,000</b>
<b>COURT IMPROVEMENTS - 01-20-595-693</b>							
Court Improvements-Community Park	2008						
Court Improvements-Waterford Park			\$96,700				
<b>TOTAL COURT IMPROVEMENTS</b>		<b>\$0</b>	<b>\$96,700</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$96,700</b>
<b>PARK IMPROVEMENTS</b>							
Park Improvements - Security Lighting		\$5,100					
Neighborhood Park Gazebos/Shelters				\$21,600	\$23,500	\$25,400	
Community Park Ball Field Lighting			\$141,900				
Community Park Tot Lot	2008						
Park Improvements - Backstops			\$45,000				
<b>TOTAL PARK IMPROVEMENTS</b>		<b>\$5,100</b>	<b>\$186,900</b>	<b>\$21,600</b>	<b>\$23,500</b>	<b>\$25,400</b>	<b>\$262,500</b>
<b>MAINTENANCE EQUIPMENT 01-20-595-694</b>							
Ball Field Tractor	2008						
<b>TOTAL MAINTENACE EQUIPMENT</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>COMMUNITY PARK 01-20-595-696</b>							
Community Park Parking Lot Expansion			\$207,300				
Community Park Toilet/Concession/Bldg							
<b>TOTAL COMMUNITY PARK IMPROVENMENTS</b>		<b>\$0</b>	<b>\$207,300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$207,300</b>
<b>TOTAL IMRPOVEMENTS LESS EDP</b>		<b>\$79,100</b>	<b>\$490,900</b>	<b>\$103,600</b>	<b>\$23,500</b>	<b>\$25,400</b>	<b>\$722,500</b>
<b>PARKS &amp; RECREATION TOTAL</b>		<b>\$79,965</b>	<b>\$491,784</b>	<b>\$104,484</b>	<b>\$24,384</b>	<b>\$26,284</b>	<b>\$726,901</b>

Year  
Purchased    2009-2010    2010-2011    2011-2012    2012-2013    2013-2014    Totals

FINANCE DEPARTMENT							
<b>FURNITURE &amp; OFFICE EQUIPMENT</b>							
Furniture & Equipment		\$0	\$0	\$0	\$0	\$0	\$0
<b>EDP</b>							
<b>Computers 01-25-625-641</b>							
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							
<b>EDP TOTAL</b>		<b>\$1,326</b>	<b>\$1,326</b>	<b>\$1,326</b>	<b>\$1,326</b>	<b>\$1,326</b>	<b>\$6,630</b>
<b>FINANCE DEPARTMENT TOTAL</b>							
		<b>\$1,326</b>	<b>\$1,326</b>	<b>\$1,326</b>	<b>\$1,326</b>	<b>\$1,326</b>	<b>\$6,630</b>

Year  
Purchased    2009-2010    2010-2011    2011-2012    2012-2013    2013-2014    Totals

POLICE DEPARTMENT							
<b>Equipment - AED 01-30-680-611</b>							
Squad 51	2006						
Squad 52	2006						
Squad 53	2006						
Squad 54	2006						
Squad 55	2006						
Squad 56	1999					\$2,500	
Squad 57	1999					\$2,500	
Squad 58	1999					\$2,500	
Squad 59	2008						
Squad 66							
Front Office							
Lock-up	2008						
Village Hall	2008						
<b>FURNITURE &amp; EQUIPMENT - AED SUBTOTAL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,500</b>	<b>\$7,500</b>
<b>Equipment - Administrative</b>							
<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						
<u>Chief</u>							
Fax Machine	2005						
<u>Patrol</u>							
Typewriter	2003						
<u>Lock Up</u>							
Video Camera	1990						

	Year Purchased	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	Totals
<b>Parking Lot</b>							
Video Camera	99 (rebuilt 2003)						
Crowd Control Launcher	2003						
Internal/External Video/Audio Monitoring System With Recording Capability			\$30,000				
<b>TOTAL ADMIN. EQUIPMENT COSTS - SUBTOTAL</b>		<b>\$0</b>	<b>\$30,000</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$45,000</b>
<b>VIDEO CAMERAS</b>							
50							
51	2003						
52	2006						
53	2000						
54	2005	\$5,000					
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							
<b>VIDEO CAMERAS SUBTOTAL</b>		<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>
<b>Furniture</b>							
General Office	2003						
Chief	2005						
Ops/Admin.	Various						
Detectives	2000						
Lunch Room	Various						
Interview 1	2005						
Interview 2	2005						
Cmdr. Office	1999						
Lock Up	1990						
Red Light Upgrade	2009	\$25,000					

	Year Purchased	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	Totals
Evidence	1990		\$20,000	\$20,000			
Patrol	2008						
Locker Room1	1990			\$20,000			
Locker Room2	1990			\$20,000			
Storage Room	1990						
<b>FURNITURE SUBTOTAL</b>		<b>\$25,000</b>	<b>\$20,000</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$105,000</b>
<b>TOTAL FURNITURE &amp; EQUIPMENT 01-30-680-611</b>		<b>\$30,000</b>	<b>\$50,000</b>	<b>\$75,000</b>	<b>\$0</b>	<b>\$7,500</b>	<b>\$162,500</b>
Base Radios 01-485-622 - General Office	2006						
<b>Car Radios 01-30-680-622</b>							
50	1997						
51	2008						
52	2005	\$4,000					
53	2006						
54	2006						
55	2008						
56	2008						
57	1997						
58	2005						
59	2008						
60	2005						
61	2004						
62	2004						
63	2006						
64	2004						
65	2006						
66 K-9	2006						
<b>CAR RADIO SUBTOTAL</b>		<b>\$4,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,000</b>
<b>Portable Radios 01-30-680-622</b>							
500	2000			\$3,000			
501	2006			\$3,000			
502	2006			\$3,000			
503	2006			\$3,000			
504	2004			\$3,000			

	Year Purchased	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	Totals	
505	2005			\$3,000				
506	2005			\$3,000				
507	2006			\$3,000				
510	1995			\$3,000				
511	2005			\$3,000				
512	2006			\$3,000				
513	2006			\$3,000				
514	2006			\$3,000				
515	2006			\$3,000				
516	2006			\$3,000				
517	2006			\$3,000				
518	2006				\$3,000			
519	1997				\$3,000			
520	2006				\$3,000			
521	1998				\$3,000			
522	2006				\$3,000			
523	1999				\$3,000			
524	1999				\$3,000			
525	1999				\$3,000			
526	2006				\$3,000			
527	2000				\$3,000			
528	2006				\$3,000			
530	2006				\$3,000			
spare	2000				\$3,000			
<b>PORTABLE RADIOS SUBTOTAL</b>			<b>\$0</b>	<b>\$0</b>	<b>\$48,000</b>	<b>\$39,000</b>	<b>\$0</b>	<b>\$87,000</b>
<b>RADIO EQUIPMENT TOTAL 01-30-680-622</b>			<b>\$4,000</b>	<b>\$0</b>	<b>\$48,000</b>	<b>\$39,000</b>	<b>\$0</b>	<b>\$91,000</b>
<b>BIKES 01-30-680-625</b>								
Bicycle1 01-485-625	2000							
Bicycle2 01-485-625	2000							
Bicycle3 01-485-625	2003							
<b>BIKES SUBTOITAL 01-30-680-625</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>VEHICLES 01-30-680-625</b>								
Chief (#50) (6 Year Replacement) 2002	08-09							
Patrol (#51) (4 Year Replacement) 2004	08-09				\$44,001			
Patrol (#52) (4 Year Replacement) 2006	06/07		\$35,190					
Patrol (#53) (4 Year Replacement) 2006	06/07		\$35,190					
Patrol (#54) (4 Year Replacement) 2002	02/03			\$50,423				

	Year Purchased	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	Totals
Patrol (#55) (4 Year Replacement) 2004	03/04			\$39,635			
Patrol (#56) (4 Year Replacement) 2003	04/05			\$36,422			
Patrol (#57) (4 Year Replacement) 2005	05/06	\$38,000				\$52,786	
Patrol (#58) (4 Year Replacement) 2006	06/07		\$35,190				
Patrol (#59) (4 Year Replacement) 2004	08/09				\$41,023		
Deputy Chief (#60) (6 Year Replacement) 2005	05/06		\$30,015				
Detective (#61) (6 Year Replacement) 2006	06/07					\$33,278	
Deputy Chief (#62) (6 Year Replacement) 2003	03/04	\$29,000					
Detective (#63) (6 Year Replacement) 2006	06/07					\$33,278	
Detective Comdr. (#64) (6 Year Replacement) 2008	08-09						
Court Car (#65) DO NOT REPLACE	03/04						
K-9 (#66) 2005	Donated	\$37,500				\$47,723	
DEA Task Force (#67) 2002	02/03						
<b>VEHICLE SUBTOTAL</b>		<b>\$104,500</b>	<b>\$135,585</b>	<b>\$126,480</b>	<b>\$85,024</b>	<b>\$167,065</b>	<b>\$618,654</b>
<b>VEHICLE TOTAL - 01-30-680-625</b>		<b>\$104,500</b>	<b>\$135,585</b>	<b>\$126,480</b>	<b>\$85,024</b>	<b>\$167,065</b>	<b>\$618,654</b>
<b>EDP</b>							
<u>Computers 01-30-680-641</u>							
General Office (535) - Cindy	2006	\$0	\$442	\$442	\$442	\$442	
General Office (536)	2007	\$0	\$442	\$442	\$442	\$442	
General Office (537)	2007	\$449	\$449	\$449	\$449	\$449	
General Office (538)	2007	\$449	\$449	\$449	\$449	\$449	
Chief	2007	\$449	\$449	\$449	\$449	\$449	
Ops (notebook)	2007	\$599	\$599	\$599	\$599	\$599	
Admin	2007	\$449	\$449	\$449	\$449	\$449	
Det1 (notebook)	2007	\$599	\$599	\$599	\$599	\$599	
Det2 (notebook)	2007	\$599	\$599	\$599	\$599	\$599	
Cmdr Det (notebook)	2007	\$449	\$449	\$449	\$449	\$449	
Lockup	2007	\$449	\$449	\$449	\$449	\$449	
Patrol1	2007	\$449	\$449	\$449	\$449	\$449	
Patrol2	2007	\$449	\$449	\$449	\$449	\$449	
Patrol3	2007	\$453	\$453	\$453	\$453	\$453	
Commander Office	2006	\$0	\$442	\$442	\$442	\$442	
<b>COMPUTER SUBTOTAL</b>		<b>\$5,842</b>	<b>\$7,168</b>	<b>\$7,168</b>	<b>\$7,168</b>	<b>\$7,168</b>	<b>\$34,514</b>
<u>Printers</u>							
General Office (535)dm							
General Office (535)	2008						
General Office (536)	2008						
General Office (537)	2008						
General Office (538)	2006						

	Year Purchased	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	Totals
Det1	2006						
Cmdr	2002						
Lockup	2005						
Patrol1	2008						
Color Laser	2002						
<b>PRINTER SUBTOTAL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<u>Servers &amp; Gateways</u>							
Network	2003						
SWCD	2003						
CJIS	2003						
<b>SERVERS &amp; GATEWAYS SUBTOTAL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<u>Other Hardware</u>							
Routers							
Modems							
<b>OTHER HARDWARE SUBTOTAL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EDP COSTS - 01-30-680-641</b>		<b>\$5,842</b>	<b>\$7,168</b>	<b>\$7,168</b>	<b>\$7,168</b>	<b>\$7,168</b>	<b>\$34,514</b>
Copier 01-485-642	2000						
<b>POLICE DEPARTMENT TOTAL</b>		<b>\$144,342</b>	<b>\$192,753</b>	<b>\$256,648</b>	<b>\$131,192</b>	<b>\$181,733</b>	<b>\$906,668</b>

Year  
Purchased    2009-2010    2010-2011    2011-2012    2012-2013    2013-2014    Totals

MUNICIPAL SERVICES - PUBLIC WORKS							
<b>FURNITURE &amp; EQUIPMENT 01-35-765-642</b>							
Director Municipal Services - Furniture	2005						
Salt Bins							
<b>TOTAL FURNITURE &amp; EQUIPMENT</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Village Entry Signs 01-35-765-640</b>							
		<b>\$70,000</b>					
<b>Vehicles 01-35-765-625</b>							
2002 Chevy 1/2 Ton Jake 5 Year Replacement)	2008						
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						
2005 Ford F550 - 1 Ton Dump (#81) (8 Year Replac)	2005					\$25,000	
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						
<b>VEHICLE TOTAL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$65,000</b>	<b>\$15,000</b>	<b>\$25,000</b>	<b>\$105,000</b>
<b>EDP</b>							
<b>COMPUTERS - 01-35-765-641</b>							
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	
<b>COMPUTERS TOTAL</b>		<b>\$866</b>	<b>\$866</b>	<b>\$866</b>	<b>\$866</b>	<b>\$866</b>	<b>\$4,330</b>
<b>STREET IMPROVEMENTS 01-35-465-685</b>							
<b>TOTAL PUBLIC WORKS</b>		<b>\$70,866</b>	<b>\$866</b>	<b>\$65,866</b>	<b>\$15,866</b>	<b>\$25,866</b>	<b>\$179,330</b>

**MUNICIPAL SERVICES - BUILDING & INSPECTION**

<b>Vehicles 01-40-835-625</b>							
2005 Building Inspector (6 Year Replac)	2005				\$25,000		
<b>VEHICLE TOTAL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$25,000</b>
<b>EDP</b>							
<b>COMPUTERS - 01-40-835-641</b>							
Chief Building Inspector - Roy	2007	\$442	\$442	\$442	\$442	\$442	

	Year Purchased	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	Totals
Municipal Services Secretary - Joanne 50%	2007	\$421	\$221	\$221	\$221	\$221	
Printer	2008						
<b>COMPUTERS TOTAL</b>		<b>\$863</b>	<b>\$663</b>	<b>\$663</b>	<b>\$663</b>	<b>\$663</b>	<b>\$3,515</b>
<b>TOTAL BUILDING &amp; INSPECTION</b>		<b>\$863</b>	<b>\$663</b>	<b>\$663</b>	<b>\$25,663</b>	<b>\$663</b>	<b>\$28,515</b>

<b>TOTAL GENERAL FUND</b>		<b>\$314,650</b>	<b>\$769,823</b>	<b>\$431,418</b>	<b>\$200,862</b>	<b>\$243,503</b>	<b>\$1,960,256</b>
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**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	
Upgrade		\$1,500					
<b>COMPUTERS TOTAL</b>		<b>\$2,790</b>	<b>\$1,290</b>	<b>\$1,290</b>	<b>\$1,290</b>	<b>\$1,290</b>	<b>\$7,950</b>

**Vehicles - 02-50-440-626**

2002 Chevy 1/2 Ton Jake 5 Year Replacement)	2008						
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						
2005 Ford F550 - 1 Ton Dump (#81) (8 Year Replac)	2005					\$25,000	
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						
<b>VEHICLE TOTAL - 02-50-440-626</b>		<b>\$0</b>	<b>\$0</b>	<b>\$65,000</b>	<b>\$15,000</b>	<b>\$25,000</b>	<b>\$105,000</b>

**OTHER PROJECTS**

Tank Washing - 67th Street	2005			\$4,000			
Tank Washing-Executive				\$4,000			
Tank Washing-Standpipe				\$4,000			
Hydrant Replacements		\$35,000	\$30,000				
Water Pumps	2004						
Tank Painting Standpipe	1999-2002					\$250,000	
Distribution System							
Pump House - Painting							
<b>OTHER PROJECTS TOTAL</b>		<b>\$35,000</b>	<b>\$30,000</b>	<b>\$12,000</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$327,000</b>

**WATER FUND TOTAL**

		<b>\$37,790</b>	<b>\$31,290</b>	<b>\$78,290</b>	<b>\$16,290</b>	<b>\$276,290</b>	<b>\$439,950</b>
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**WATER CAPITAL FUND EXPENDITURES**

	Year Purchased	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	Totals
Valve Insertion Program		\$20,000					
Water Main Exercising Program		\$15,000					
Water Main Extension 75th Street							
Public Works Facility - Architect Fees							
Tank Repairs		\$105,000					
Public Works Facility - Transfer to CIP Fund							
Total		\$140,000	\$0	\$0	\$0	\$0	
<b>WATER CAPITAL FUND TOTAL</b>		<b>\$140,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$165,000</b>
<b>MFT EXPENDITURES</b>							
Street Maintenance Contract		\$114,500	\$200,000	\$500,000	\$200,000	\$200,000	
<b>MFT TOTAL</b>		<b>\$114,500</b>	<b>\$200,000</b>	<b>\$500,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$1,214,500</b>
<b>CAPITAL PROJECTS FUND EXPENDITURES</b>							
Public Works Facility		\$951,047					
Public Works Facility - Architect Fees							
Garage Renovation		\$48,500					
Debt Service		\$136,454	\$108,626				
Total		\$1,136,001	\$108,626	\$0	\$0	\$0	
<b>CAPITAL PROJECTS FUND TOTAL</b>		<b>\$1,136,001</b>	<b>\$108,626</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,244,627</b>

## 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	2008			1999		
	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation
Archstone Communities (AML of Willowbrook)	\$ 13,500,450.00	1	2.92%	\$ 9,380,950	1	3.69%
The Oaks at Knollwood	\$ 6,368,530.00	2	1.38%			
Regency Centers, LP (Hinsdale Lake Commons)	\$ 5,365,000.00	3	1.16%	3,948,130	3	1.55%
Willowbrook Hinsdale Inn (Holiday Inn)	\$ 3,407,810.00	4	0.74%			
Mc Naughton Builders (Woodland Park Office Center)	\$ 3,199,220.00	5	0.69%			
American National Bank and Trust (Borse Plastics)	\$ 3,135,910.00	6	0.68%	3,499,680	4	1.38%
Target	\$ 2,933,780.00	7	0.63%			
Alamprese, Frank	\$ 2,778,860.00	8	0.60%			
Harlem Irving (Willowbrook Town Center)	\$ 2,389,780.00	9	0.52%			
Hinsbrook Bank & Trust	\$ 2,105,800.00	10	0.46%			
Gateway IL Properties				3,965,230	2	1.56%
Anvan Midwest Realty				2,729,780	5	1.07%
Willowbrook Realty Investment				2,250,460	6	0.89%
MFI Partnership/Caryle Group				1,935,650	7	0.76%
South Holland Trust and Savings				1,764,500	8	0.69%
K-Mart				1,750,580	9	0.69%
Chateau Village				1,433,500	10	0.56%
	<u>\$ 45,185,140</u>		<u>9.77%</u>	<u>\$ 32,658,460</u>		<u>12.85%</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	2007			1998		
	Number of Employees	Rank	% of Total City Population	Number of Employees	Rank	% of Total City Population
Turtle Wax Inc	400	1	4.46%			
Target	210	2	2.34%			
Chateau Village	175	3	1.95%	145	4	1.67%
Whole Foods	160	4	1.78%			
Trane	155	5	1.73%			
Espo Engineering	150	6	1.67%	200	1	2.30%
Holiday Inn	150	7	1.67%	160	3	1.84%
Midtown Athletic Club	130	8	1.45%	170	2	1.95%
Dominicks	127	9	1.42%	145	5	1.67%
Portillos	124	10	1.38%			
USPS	98	11	1.09%			
Kmart	80	12	0.89%	140	6	1.61%
Willowbrook Ford	67	13	0.75%	135	7	1.55%

Source: ReferenceUSA database

Village of Willowbrook  
Demographic and Economic Information  
Last Ten Fiscal Years

Fiscal Year	Population*	Personal Income	Per Capita Personal Income	Unemployment** Rate
2008	8,967	338,190,405	37,715	4.1
2007	8,967	338,190,405	37,715	4.7
2006	8,967	338,190,405	37,715	3.4
2005	8,967	338,190,405	37,715	4.6
2004	8,967	338,190,405	37,715	5.0
2003	8,967	338,190,405	37,715	5.3
2002	8,967	338,190,405	37,715	5.4
2001	8,967	338,190,405	37,715	4.6
2000	8,967	338,190,405	37,715	3.5
1999	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; 2008 numbers based on first 4 months unemployment rates for the metropol

VILLAGE OF WILLOWBROOK, ILLINOI

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	1999	2000	2001	2002	2003	2004	2005	2006	2007	2,008
<b>Public Safety</b>										
<b>Police</b>										
Stations	1	1	1	1	1	1	1	1	1	1
Police Vehicles	14	15	15	15	15	15	15	15	19	19
<b>Public Works</b>										
Miles Streets	19	19	19	19	19	19	19	19	19	19
Streetlights										
Traffic signals										
<b>Water</b>										
Water mains (miles)	37.0	37.0	39.9	39.9	40.5	40.5	40.5	40.5	40.5	40.5
Fire hydrants	630	630	630	630	630	630	630	630	630	630
Storage capacity (gallons)	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000

Data Source

Various village departments

VILLAGE OF WILLOWBROOK, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

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Function/Program	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Public Safety										
Police										
Physical arrests	378	391	253	273	266	201	222	176	160	177
Parking, Compromise, and Ordinance Violations	1,702	1,561	534	675	689	580	507	1,165	1565	2474
Traffic violations	3,979	3,487	3,584	3,113	3,087	2,926	3,257	2,735	2420	2269
Water										
Average daily consumption	NA	NA	1.166	1.159	1.054	1.213	1.114	1.185	1.076	1.127
Peak daily consumption	NA	NA	NA	NA	NA	1.737	1.348	1.375	1.749	1.438

Data Source

Annual Police Report, LMO-2, Village Pumpage Report

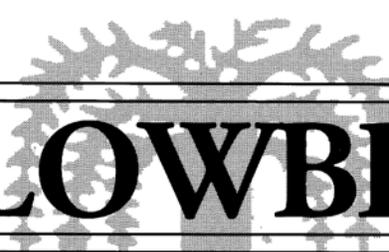
\*Past data not available

**VILLAGE OF WILLOWBROOK  
2008 PROPERTY TAX RATES**

<b>Taxing District</b>	<b>Tax Rate</b>
DuPage County	0.1557
DuPage County Forest Preserve	0.1206
DuPage Airport Authority	0.0160
DuPage Water Commission	0.0000
Downers Grove Township	0.0254
Downers Grove Township Road District	0.0379
School District #62	1.3524
School District #86	1.0804
School District #502	0.1858
Village of Willowbrook - Special Rec Tax	0.0135
Tri-State Fire District	0.4854
Indian Prairie Library District	0.1445
<b>TOTAL</b>	<b>3.6176</b>

The Village of

**WILLOWBROOK**



# Village of Willowbrook

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## 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

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## 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

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## 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

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## 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

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## 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.