

Village of
Willowbrook
DuPage County, Illinois

Administrative Budget
May 1, 2013 – April 30, 2014

VILLAGE OF WILLOWBROOK, ILLINOIS
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INTRODUCTION



The Honorable Frank A. Trilla, Mayor
Members of the Board of Trustees
Village of Willowbrook, Illinois

The Annual Budget of the Village of Willowbrook, Illinois for the fiscal year commencing May 1, 2013 is hereby submitted.

This budget, in the amount of \$15,170,732 (inclusive of transfers between funds), includes all funds of the Village of Willowbrook except the Police Pension Fund. The budget, exclusive of transfers between funds, is \$14,081,112, which represents a 40.34% or \$4,047,297 increase from the previous year's budget. Of this amount, \$3,143,187 is due to the Village first budgeting for the Land Acquisition, Facility Expansion and Renovation Fund in fiscal year (FY) 2013-14. The FY 2013-14 budget is funded by operating revenues and state and federal grants, except for the Land Acquisition, Facility Expansion and Renovation Fund, which is funded by existing reserves.

Inclusive of transfers in and out, the Water Fund, Hotel/Motel Tax Fund, Special Tax Allocation (TIF) Fund and Water Capital Improvements Fund project balanced budgets or even surpluses for the year. Willowbrook defines a balanced budget as the current year budgeted revenues will equal or exceed the current year expenditures. In the funds noted above, current year revenues are anticipated to be greater than current year expenditures producing a surplus of funds on hand at the end of the fiscal year.

As planned, the General Fund, Motor Fuel Tax Fund, Capital Projects Fund and Land Acquisition, Facility Expansion and Renovation Fund will utilize a portion of fund balance reserves to accomplish certain projects.

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

Pursuant to state law, a public hearing on the draft budget document was on March 18, 2013. The budget was adopted on April 22, 2013.

Overview of FY 2013-14 Budget

All Funds

- Total revenues, including transfers in from other funds, are estimated at \$12,588,391. Total revenues excluding transfers are estimated at \$11,498,771, an increase of about 6% from FY 2012-13 budgeted revenues. The increase is a result from higher anticipated revenues from income tax, building permits, water charges for services and water utility tax.
- Total budgeted expenditures, including transfers out to other funds, are \$15,170,732. As noted above, total expenditures excluding transfers are estimated at \$14,081,112.

General Fund

- General Fund budgeted revenues of \$7,945,979 for FY 2013-14 are projected to come in about 1.2% higher than FY 2012-13 budgeted revenues. Increases in income tax and building permit revenue offsets the conservative budgeted decreases in sales taxes. A detailed explanation of Village revenues can be found on pages 40-50.
- The General Fund budgeted expenditures (exclusive of transfers) are projected to be \$7,889,964 compared to \$7,074,045 in FY 12-13. Most of the increase of about \$816,000 occurred as a result of several large, non-recurring projects, including the emerald ash borer remediation plan, the document archival project and the SLEP pension buyout. Increased legal fees and insurance fees and equipment purchases comprise the rest of the increase.

The General Fund is projected draw fund balance down by \$53,163.

Water Fund

- FY 2013-14 Water Fund revenues budgeted at \$2,911,038 is projected to be about \$578,000 or 25% higher than the FY 2012-13 budgeted revenues of \$2,332,332. A water rate increase was effective in May 2013 due to a rate increase passed along by the DuPage Water Commission effective January 1, 2013.
- FY 2013-14 budgeted Water Fund expenses (exclusive of transfers) of \$1,852,573 are 13% higher than the FY 2012-13 budgeted amounts. Transfers of \$640,436, excluded from the amount above, includes \$175,000 budgeted to transfer to the Water Capital Improvement Fund to fund future capital projects.

The Water Fund is projected to produce a surplus of \$418,029. The surplus will increase the Water Fund's days operating expense reserve to 81 days from an estimated 52 days as of April 30, 2013. The goal is 90 days.

Hotel/Motel Tax Fund

- Hotel/Motel tax revenues are budgeted to increase 1.0% compared with the estimate actual revenue from FY 2012-13. There are four hotels that reside within the Village's boundaries. The revenues projected at \$64,401 are generated from a 1.0% hotel motel tax that is locally assessed by the Village.
- FY 2013-14 Hotel/Motel Tax Fund expenditures budgeted at \$61,702 represents a 26% or \$21,267 decrease below the amount budgeted in FY 2012-13. The prior year included expenditures for a planned marketing campaign that was deferred for several years.

The fund balance is estimated to be about \$7,500 at the end of the FY 2014.

Motor Fuel Tax Fund

- Motor Fuel Tax revenues of \$205,914 are 7.5% lower than budgeted in FY 2012-13. A capital grant that was received in each of the prior three fiscal years is not recurring.
- The Motor Fuel Tax Fund was restructured several years ago to only include the street maintenance program. The fifteen year street maintenance program has been adjusted based on declining motor fuel taxes.
- The Motor Fuel Tax Fund balance is expected to be \$194,084 at the end of FY 2014. This amount will be carried forward and used for next year's program.

Special Tax Allocation (TIF) Fund

- Property taxes assessed on property owners within the TIF are expected to generate about \$801,000. These taxes must be spent on improvements within the TIF District. The TIF expires in FY 14, and any amounts remaining would be distributed back to the taxing bodies.

Water Capital Improvement Fund

- The Water Capital Improvement Fund was established during FY 2005-06. The fund was initially established to account for a .40-cent rate reduction the Village received on each thousand gallons of water purchased from the DuPage Water Commission, however, the rate reduction program has since been discontinued by the Commission.
- The Village's water rates charged to customers were increased for FY 10-11 to coincide with the DuPage Water Commission's 17% rate increase. As of January 1, 2012, the Commission raised rates to the Village an additional 30%; the Village increased rates in March 2012 by only 20% in response to their increase. The Commission raised rates again on January 1, 2013 by an additional 20%, and the Village raised rates by 25% effective May 1, 2013.
- The Village Board approved a long term plan for the water and water capital plan. In anticipation of painting three water towers in the next few years, the Village sets rates so that funds will be on hand for painting of the towers, and this was considered when determining the May 1, 2013 increase. Based on this plan, the Village will not be issuing debt for painting of the towers as was done in the past.
- In FY 2013-14, the Village has budgeted \$12,000 to complete an engineering analysis to determine exactly when the water towers will need to be repainted and what the approximate cost will be.
- A transfer of \$175,000 from the Water Fund to the Water Capital Improvement Fund is also budgeted to continue accumulating resources for the water tower painting project.
- Expenditures totaling \$48,000 include funding for a valve insertion program, MTU replacement and the engineering study noted above.

The Water Capital Improvements Fund is expected to have \$605,017 in fund balance at the end of FY 2014.

Capital Projects Fund

- Capital Projects Fund budgeted revenues for FY 2013-14 are projected to come in at \$200 for interest earnings.
- Expenditures in the Capital Projects Fund total \$450.

Land Acquisition, Facility Expansion and Renovation Fund

- This fund was established in FY 2011-12 with a transfer out of the General Fund of \$3,165,000. Only interest income of \$2,750 has been budgeted for revenues for FY 2013-14.
- Several projects are being contemplated in FY 2013-14 from the fund, including land acquisition of various parcels, engineering studies on the acquired land, and park improvements. A transfer of \$25,000 to the General Fund is also budgeted to reimburse the General Fund for property appraisals done in FY 2012-13.

Governmental Structure

The Village of Willowbrook was incorporated in 1960. It is a non-home rule community as defined by the Illinois Constitution. Willowbrook is located 16 miles southwest of downtown Chicago in DuPage County and has a land area of 2.3 square miles. The 2000 Census certified the Village's population at 8,967 residents. The 2010 Census show the Village's population has decreased to 8,540.

The governing board of the Village is composed of 6 Village Trustees, the Mayor and Clerk. The Village has operated under the Mayor/Council form of government with the Village Administrator responsible for management of the daily operations. The Village has 36 full time equivalent employees including 20 sworn Police Department personnel.

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

Local Economic Condition and Outlook

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

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

The Village is extremely pleased that approximately 95.4% of the center is open for business. Retailers include: Staples, Sports Authority, Bed, Bath and Beyond, Michael's, Sprint, J & H Décor, Gamestop and Bella Cosa Jewelers. Restaurants include Portillo's/Barney's, Panera Bread, Chipotle Grill, Starbucks, Jamba Juice, Buffalo Wild Wings, Lassek Market & Deli, PeiWei Asian Diner and Meatheads. A final restaurant is planned to open during FY 2013-14. This project also included over \$2,000,000 in developer funded public improvements, some of which are included in the Village's capital plan. From a revenue perspective, once fully developed, the center will provide over \$450,000 in sales and places of eating taxes annually for the Village.

As with much of the country, the Village is and has been in a recessionary period with negative impacts to many of our taxes. On a positive note, based on the location of Willowbrook and our retail mix the sales tax revenues have actually increased in FY 2010-11, FY 2011-12 and FY 2012-13. The budget for FY 2013-14 is \$46,000 lower than the budget of FY 2012-13. The Village took a conservative approach based on factors such as one retailer closing at the end of FY 2012-13 and anticipated roadwork that may negatively impact local shopping.

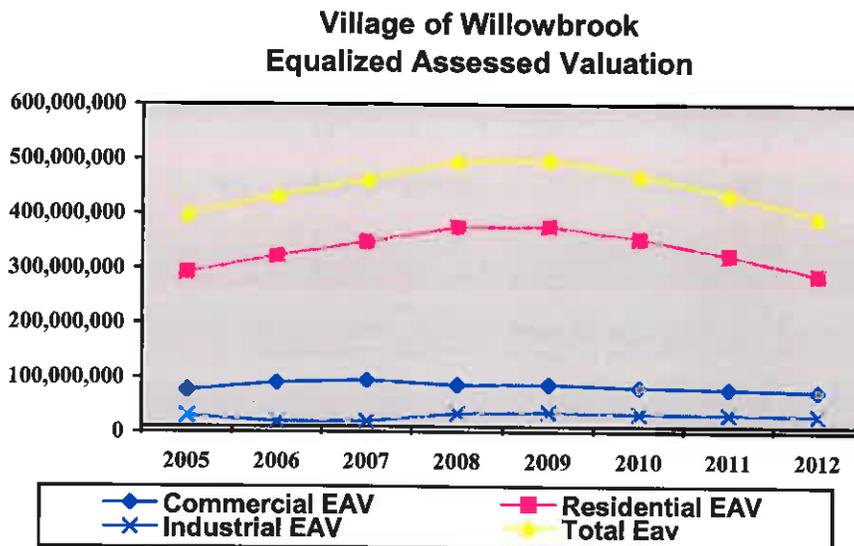
Financial Condition – General Fund

Based on the estimated operating results from FY 2012-13, the Village will have increased General Fund reserves by about \$1,106,000. This surplus has enabled the Village to plan for several significant operating and capital projects during FY 2013-14 that had previously been deferred, as discussed above.

In the past, the Village maintained a targeted fund balance of 90 days operating expenses in the General Fund to cushion the impact of economic downturns or emergencies. During FY 2005-06 the Village Board increased the targeted fund balance to 120 days operating expenditures in the General Fund. Based on the estimated operating results from FY 2012-13 and the proposed FY 2013-14 budget, the number of days operating expenditure in fund balance (after transfers out) at April 30, 2014 is projected to be 169 days.

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

The Village had experienced steady growth in equalized assessed valuation (EAV) in the five years from 2005 until 2010 with a 25% increase during that period. In 2011, the EAV decreased 6% ending at \$469,822,326. In 2012, the EAV declined an additional 7% to \$434,766,214. In 2013, the EAV declined further to \$394,380,423. Following is a graph of the total increase in the residential industrial and commercial portions of the equalized assessed valuation for the past eight levy years.



Reporting Guidelines and Village-Wide Goals

The Mayor and Village Board, together with the Village Administrator, have always encouraged and insisted upon complying with the highest standards of excellence in planning and conducting the financial operations of the Village. The Village's Comprehensive Annual Financial Report has received twenty-four 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 eleventh time for the FY 2012-13, which exemplifies the Mayor, Village Board and Administrator's goal of planning and performing at the highest standards of excellence. The FY 2013-14 annual Budget will continue the standards established and be submitted to the GFOA's Distinguished Budget Award Program.

Debt Management

Debt management is an important component of the Village's fiscal planning. Before issuing debt, the Village Board weighs the value and necessity of a project, considers the availability of funds and evaluates the equity of having those residents who benefit from the improvement share in the cost. Traditionally, the majority of public improvements have been funded through developer contributions. As such, the issuance of debt has been very minimal throughout the history of the Village. Since 1960 to date, there have been four debt instruments issued by the Village. In 1977, residents approved the issuance of general obligation (G.O.) bonds to bring Lake Michigan water to the Village. These bonds were paid off in December 1998. In recent years there were two debt instruments issued by the Village,

one being funded through the general fund (installment contracts) and the other through the water fund (Alternate Revenue Bonds) for system improvements. As of May 1, 2013, only one issue is outstanding. Pages 25-26 describe these issues in more detail.

The Village continues to observe a very conservative debt policy as the guidelines dictate that the annual G.O. debt payments will not exceed 10% of the general fund revenues and that the total G.O. debt liability will not exceed 5% of the current EAV. With debt service for the newest issue, the annual G.O. debt service payments represent 2.0% of general fund revenues and the total debt is approximately .4% of the 2012 EAV. Also noted in the financial policies is the preference to place debt locally through the Village's depository bank if it financially benefits the Village.

Strategic Planning

The Mayor and Village Board have a goal setting/strategic planning session every several years to establish a direction and plan for the Village. These goals are then prioritized, and under the Village Administrator's direction, given to respective department heads or management teams to implement. These goals become part of the budget as evidenced by the continuation of the high level of services that are provided, and the inclusion of new programs in the budget provided funding is available. The overriding goal of the Mayor and Village Board is to provide the highest level of services to the residents while living within our means. The most recent strategic planning session was held in June 2001, with another planned for summer 2013. The Village also re-introduced the annual Community Needs Survey.

The organizational goals of the Mayor and Village Board for the Village are on pages 5-7. Many of these goals are ongoing year after year and subsequently will be directed by the Village Administrator's Office. Some examples of the Strategic Financial Objectives are as follows:

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

During FY 2009-10 the Village Board hired management consultants to conduct an organizational report and to serve as a part-time Interim Village Administrator. The report includes recommendations to improve efficiencies, many of which were implemented in FY 2010-11 and thereafter. The Village Board will continue to evaluate the recommendations in FY 13-14. These may or may not have a budgetary impact.

Below are some of the more significant initiatives proposed for the coming year identified within the FY 2013-14 budget:

Staffing Initiatives

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

Technology Initiatives

The FY 2013-14 budget includes funding to assess the Village's needs for its financial and related software, as the current software is over 20 years old, and to locate and test a replacement, the cost of which would be included in a future budget. Also included in this budget are upgrades to the Water

Fund's operating software (SCADA) to become Windows 7 compatible.

Park Improvements

During the Village's fiscal year ended April 30, 2013, the Village began work on its first ever parks only plan, the 2013-2017 Comprehensive Park and Recreation Master Plan, which was completed in June 2013. The Plan is the culmination of community surveys and numerous meetings of the Village's Park and Recreation Commission, Village Board of Trustees and Village staff, conducted to determine the recreational needs of the community and to establish a Capital Plan to identify potential improvements to parks. The Plan also serves to establish goals and objectives for the future of parks and recreation within the Village, and is a key requirement to obtaining future grant funding.

Development Initiatives

- A new restaurant has been approved and is anticipated to open in FY 2013-14 in the Town Center Development.
- The location of a former retailer that closed in the Village has been purchased and renovations are planned for FY 2013-14. Construction of additional out lot spaces are also expected to commence in FY 2013-14.

Village Water Rates

As noted earlier, the Village purchases water through the DuPage Water Commission (DWC). Effective May 1, 2010, the DWC increased the Village's cost to purchase water by 17%. As a result, the Village increased its water rates to offset the cost of this increase on May 1, 2010. Rates were increased an additional 30% by DWC on January 1, 2012, and the Village passed on only a 20% increase to its customers. The most recent rate increase (20%) from the Commission occurred January 1, 2013, and the Village responded with a 25% increase effective May 1, 2013. Additional rate increases from DWC are anticipated; however, no additional rate increase by the Village to its customers has been determined.

Capital Improvements

The Village continues to commit to maintaining the highest quality of infrastructure for Village roadways. For FY 2013-14 the road maintenance program will be an interval year and includes full-depth patching, crack-sealing, and the replacement of worn pavement markings on select Village streets. Any surplus of funds will be used to build a reserve for the Village's local share of the upcoming 2016 STP road project.

The Land Acquisition, Facility Expansion and Renovation Fund, established in FY 2011-12, has a projected fund balance at April 30, 2013 of \$3,168,187. Of this amount, \$200,000 of park improvements to the Village's Waterford Park and another \$300,000 in park facility purchase/improvements has been budgeted. The expenditures will be subject to obtaining matching grant funds, which will be applied for in summer 2013. The remaining amount of fund balance has been budgeted to expend in FY 2013-14, as the Village conducted appraisals of several properties in FY 2012-13 and anticipates it will acquire some in FY 2013-14.

Other initiatives are as follows:

- Continuation in the FEMA National Flood Insurance Program (NFIP) to improve the Village's storm water management system.
- Continue to work with the Illinois Department of Transportation and DuPage County on the planning and design of infrastructure maintenance projects on state and county roads within Willowbrook's jurisdiction.
- Continued participation in the DEA taskforce.

Significant Budget/Financial Trends

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

Due to the careful prioritization of the vital services and programs necessary to meet the expectations of the Village residents and businesses, the Village has achieved surpluses in the General Fund for several years. This has enabled the Village Board and staff to plan a minor drawdown of General Fund reserves (\$53,163) to fund previously deferred projects and still advance the goals and objectives of the Village Board and be responsible to the Village's residents.

Although the 2010 Census decreased the share of state shared revenues as the Village's population decreased by 4.8%, the Village has not experienced the significant reduction in income tax receipts that it had planned for. Although still budgeting conservatively, the Village has increased the budget for this line item accordingly.

As the Village relies heavily on sales tax receipts (about 42%), we took a very conservation approach and anticipated a 6.8% decline on existing sales from the prior year actual receipts (1.3% decline from prior year budget). While there may be some new developments on the horizon, these are not included in the FY 2013-14 budget; however, estimations of a decrease due to the closed retailer and due to roadwork near the Village's Town Center have been included.

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 2013-14, it is anticipated that General Fund reserves will climb to 169 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 efficient use of resources, and to connect those needing assistance with the appropriate organizations. This philosophy is evidenced by the inclusion in the budget of funds for the Willowbrook/Burr Ridge Chamber of Commerce, contributions to the DuPage Senior Center for the Meals-On-Wheels Program, a contribution to the Special Recreation Association, the Senior Citizen Taxi Program and a contribution to the DuPage Children's Center.

Another trend affecting the nation as a whole is the increase in health care costs. The Village participates in the Intergovernmental Personnel Benefit Cooperative (IPBC), an association of municipalities who have pooled resources and claims history in order to control the significant upward trend in health costs. For the FY 2013-14 plan year, the Village's health insurance premium will increase by about 2.9%. Over the past several years, the average increase has been about 8% which has been below the national average of 15%-20% increases. The Village instituted a health insurance buy-back program that compensates employees who forgo Village insurance if covered under a spouse's policy. The program is saving the Village approximately \$30,000 annually.

Future Issues

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

The Village prepares a Five and Fifteen Year Long-Range Plan, a Five Year Street Maintenance Program, a Five Year Water Fund Analysis and Capital Improvement Plan and just completed the 2013-2017 Comprehensive Park and Recreation Master Plan as tools to identify and plan for future capital expenditures and expand Village services and amenities to meet the needs and desires of its residents and businesses. This, as well as other planning sessions throughout the year, reflects the Village's commitment to implementing the Comprehensive Plan recommendations and maintaining the Village's infrastructure. Equally important are the following:

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

Acknowledgments

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

Respectfully submitted,

Carrie Dittman

Carrie Dittman, Interim Director of Finance

Village of Willowbrook, Illinois

Principal Officers

May 1, 2013

LEGISLATIVE

VILLAGE BOARD OF TRUSTEES

Frank A. Trilla, Mayor

Dennis Baker

Sue Berglund

Umberto Davi

Terrence Kelly

Michael Mistele

Paul Oggerino

Leroy R. Hansen, Clerk

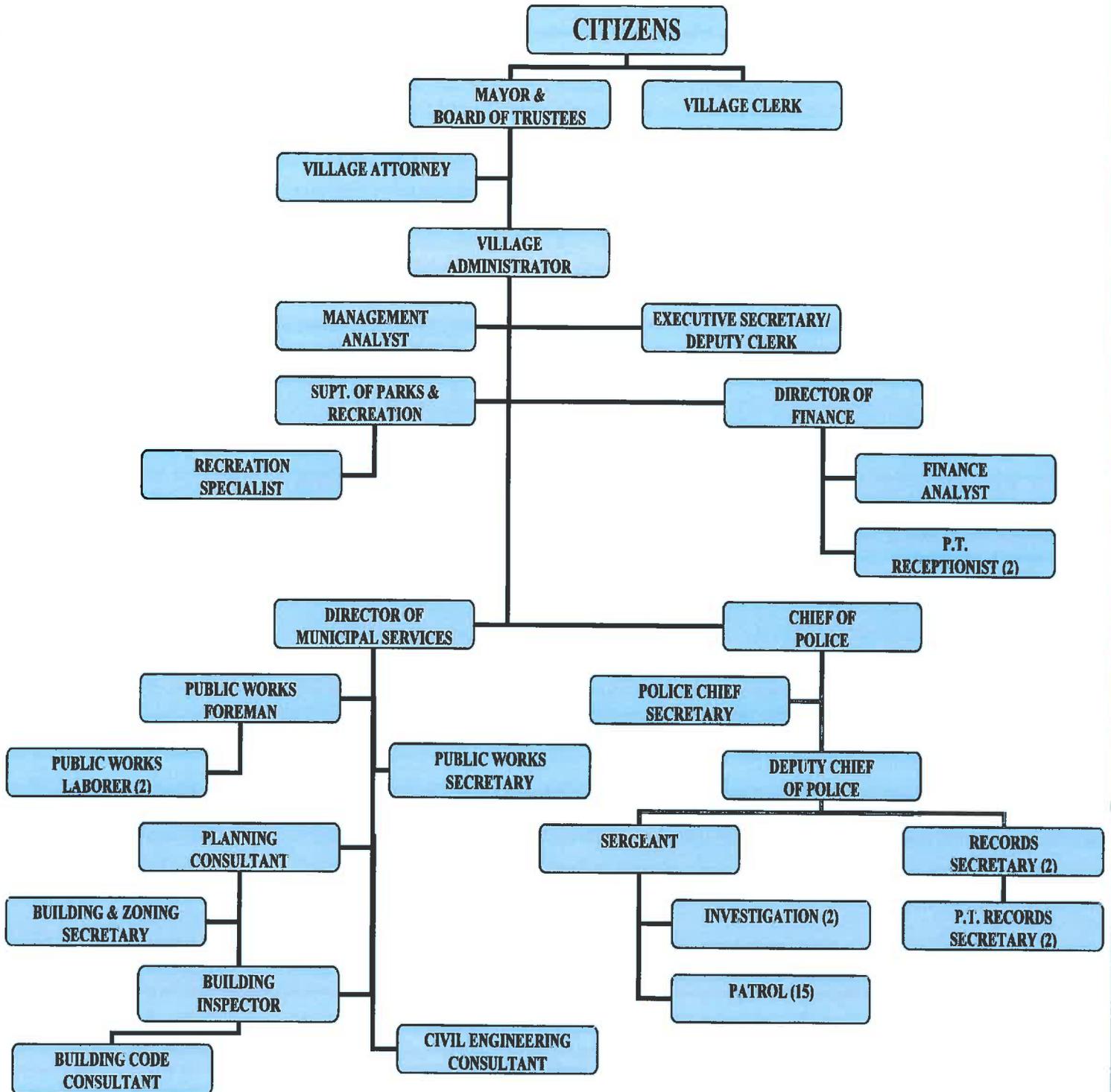
ADMINISTRATIVE

Village Administrator/Director of Municipal Services, Timothy Halik

Interim Director of Finance, Carrie Dittman

Chief of Police, Mark Shelton

VILLAGE OF WILLOWBROOK ORGANIZATIONAL CHART





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Willowbrook
Illinois**

For the Fiscal Year Beginning

May 1, 2012

Christopher P. Morill

President

Jeffrey P. Egan

Executive Director

HISTORY OF THE VILLAGE OF WILLOWBROOK

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

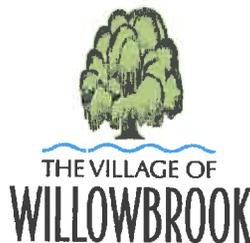
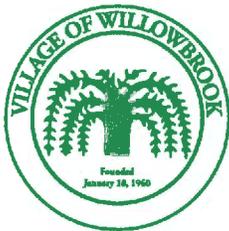
Willowbrook is known for its exceptional services, low taxes and convenience to the metro Chicago region. Located at the nexus of Route 83 and I-55, it's a short five mile drive along Route 83 north to the regional business center of Oak Brook and the I-88 corridor, a quick 15 mile drive east along I-55 to Midway International Airport and only a few minutes from Argonne National Laboratory. Willowbrook's prime location and accessibility to many regional destinations makes it an attractive location for residents, office / commercial companies and light industrial businesses such as Turtle Wax, whose corporate headquarters are located in Willowbrook.

Willowbrook is home to about 8,500 residents with a strong commercial and industrial base. Despite its small size, Willowbrook is well served by an abundance of hotels and thriving retail centers, including the newly constructed Willowbrook Town Center. The Village is very fortunate to also 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.

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

Willowbrook's superior quality of life is further enhanced by the treasures of the nearby Waterfall Glen Forest Preserve, the excellent public schools of the Hinsdale Township High School District 86 (and its elementary school feeder districts), the Indian Prairie Public Library and the established urban fabric where every Willowbrook home is part of a neighborhood and part of the community.

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



ORGANIZATIONAL GOALS AND LONG TERM FINANCIAL OVERVIEW

During the summer of 2001, the Mayor, 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

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

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

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

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

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

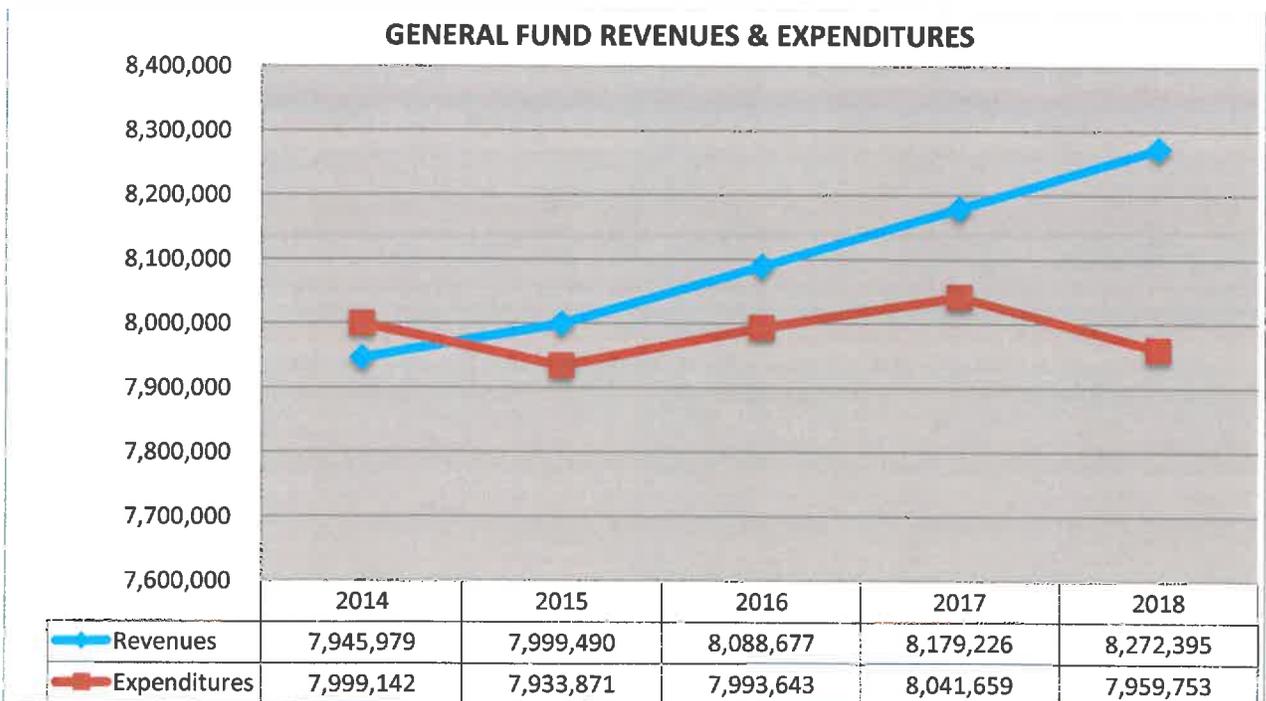
The team from Sikich validated the Village's structural problem with its finances that the Village Board and staff had been discussing for the past years. As with many other communities, Willowbrook's expenditures were growing at a greater pace than revenues. Using the results of the organizational study,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

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

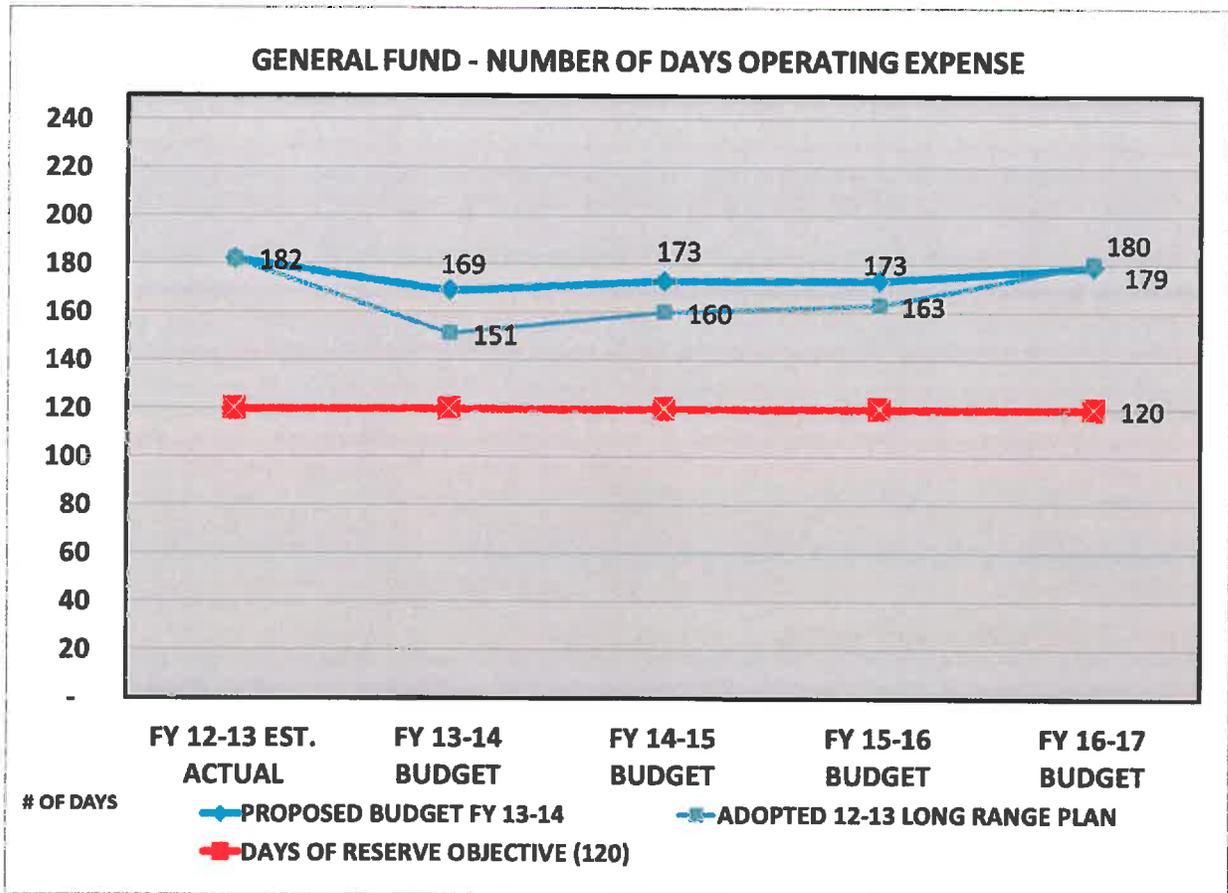
The Village has taken steps to address the long term financing challenges by reducing/combining staffing levels, outsourcing and deferring major capital spending. While this has provided a short term solution, discussions on finding new revenue sources for long term sustainability as well as revenue sources (such as grants) to fund specific projects have taken place. Throughout 2012 and into 2013 the Village worked extensively with a consultant to develop a comprehensive park and recreation master plan, which the Village’s staff learned was a critical element in obtaining many park improvement grants. The 2013-2017 Comprehensive Park & Recreation Master Plan, which highlights the recreational needs of the community and identifies potential improvements to parks, was approved by the Village Board on June 10, 2013.

Recommendations the Board continues to work on to maintain financial sustainability include the following:

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



The graph above depicts the Village's 5-year outlook. As common with many organizations, expenditures are growing at a faster rate than revenues. On average the Village anticipates revenue growth of 1.0%; while operating expenditures are expected to grow at a rate of about 3.0% annually, capital expenditures and transfers to other funds are expected to remain flat or decrease.



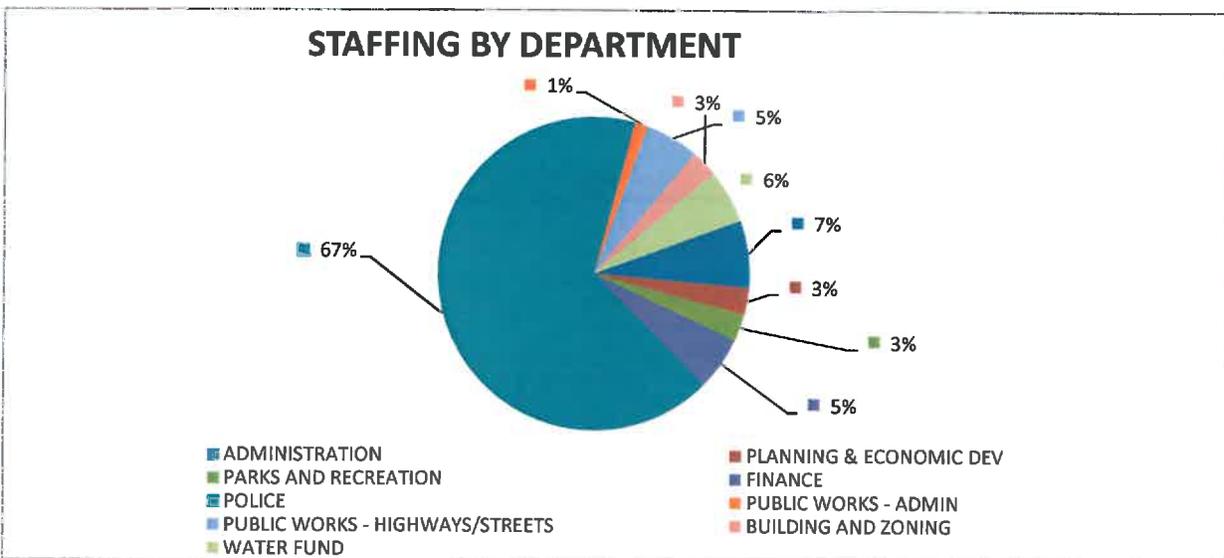
The graph above depicts the future state of reserves in the General Fund. The measure is the number of days of operating expenditures in fund balance. The Village's current policy is to maintain 120 days of operating expenditures in reserves. In the fiscal year 2013-2014 budget and following, the Village will exceed the benchmark.

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

FULL-TIME EQUIVALENT EMPLOYEES

Function/Program	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Budgeted 2014
General Government						
Administration	2.5	1.5	2.5	2.5	2.5	2.5
Finance	3.0	3.0	3.0	2.0	2.0	2.0
Community Development						
Building and Zoning	2.0	1.0	1.0	1.0	1.0	1.0
Planning & Economic Devel.	1.0	1.0	1.0	1.0	1.0	1.0
Parks and Recreation	1.0	1.0	1.0	1.0	1.0	1.0
Public Safety						
Police						
Officers	25	25	24	20	20	20
Civilians	4.0	4.0	4.0	4.0	4.0	4.0
Public Services						
Administration	1.0	1.0	0.5	0.5	0.5	0.5
Highways and Streets	2.0	2.0	2.0	2.0	2.0	2.0
Water	2.0	2.0	2.0	2.0	2.0	2.0
Total	43.5	41.5	41.0	36.0	36.0	36.0

No major changes in staffing are expected from FY 2012-13 to FY 2013-14.



FINANCIAL AND BUDGETARY POLICIES



SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Accounting Entity and Basis of Presentation

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

A. Financial Reporting Entity and Services

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

The Village provides the following services to its residents and businesses: public safety, highways and street maintenance, engineering, building and zoning, water distribution, sewer maintenance, waste disposal, and administrative services.

B. Basis of Presentation – Fund Accounting

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

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

Government resources are allocated to and are accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled. The budget document includes fund balance or working cash and revenue projections, and approved expenditure appropriations by line item.

Fund Balance, which is described throughout the document, is defined as the assets of a fund less liabilities as determined at the end of each fiscal year. Restrictions of fund balance and non-spendable fund balance are deducted to result in unrestricted fund balance.

2. Governmental Funds

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

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

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

C. Debt Service Funds: Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. The Village has one debt service fund that is budgeted for, the 2008 Bond Fund.

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

3. Proprietary Funds

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

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

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

4. Fiduciary Funds

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

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

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

5. Basis of Accounting

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

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

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

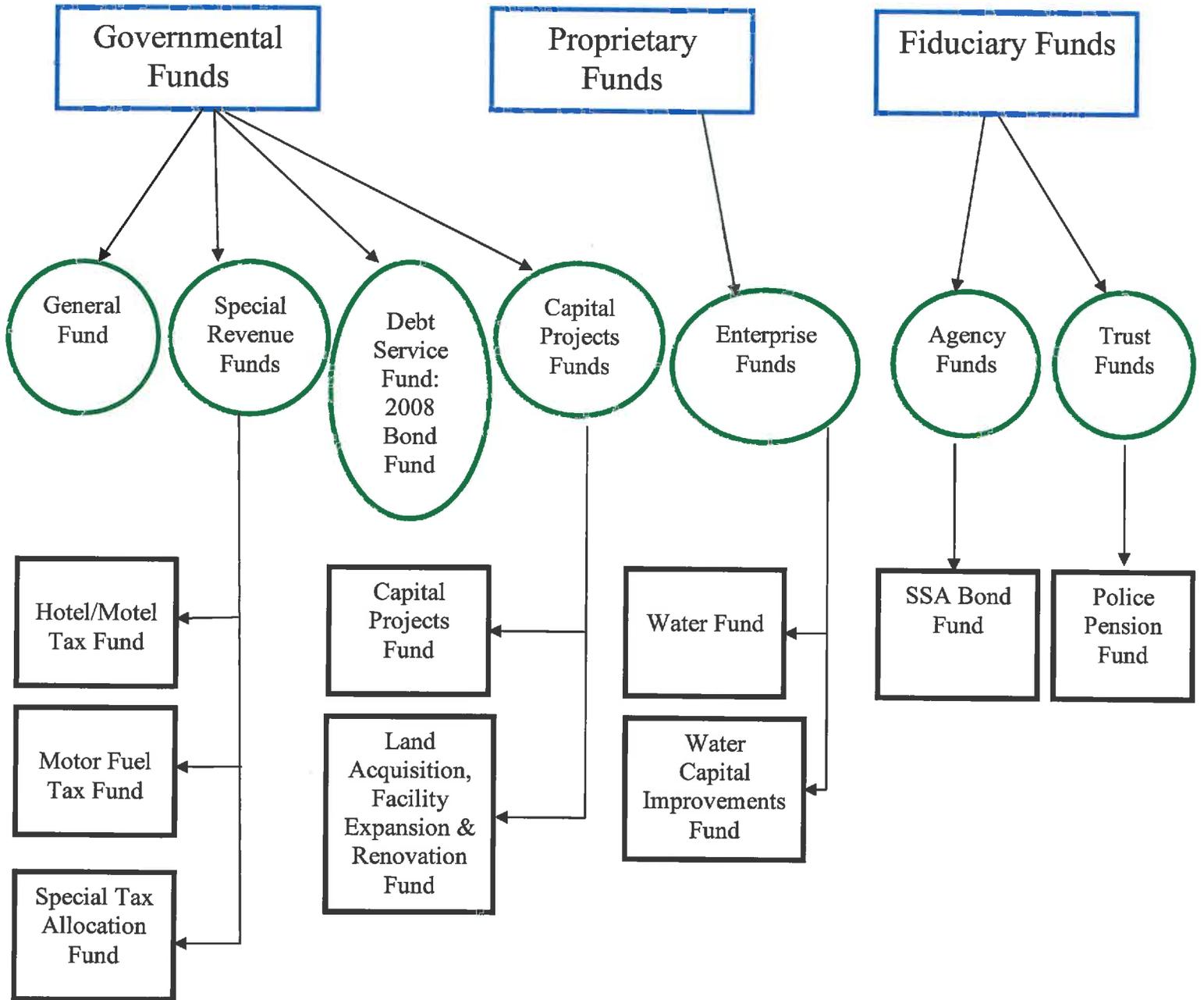
Village of Willowbrook
Matrix of Village Funds and Village Departments

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

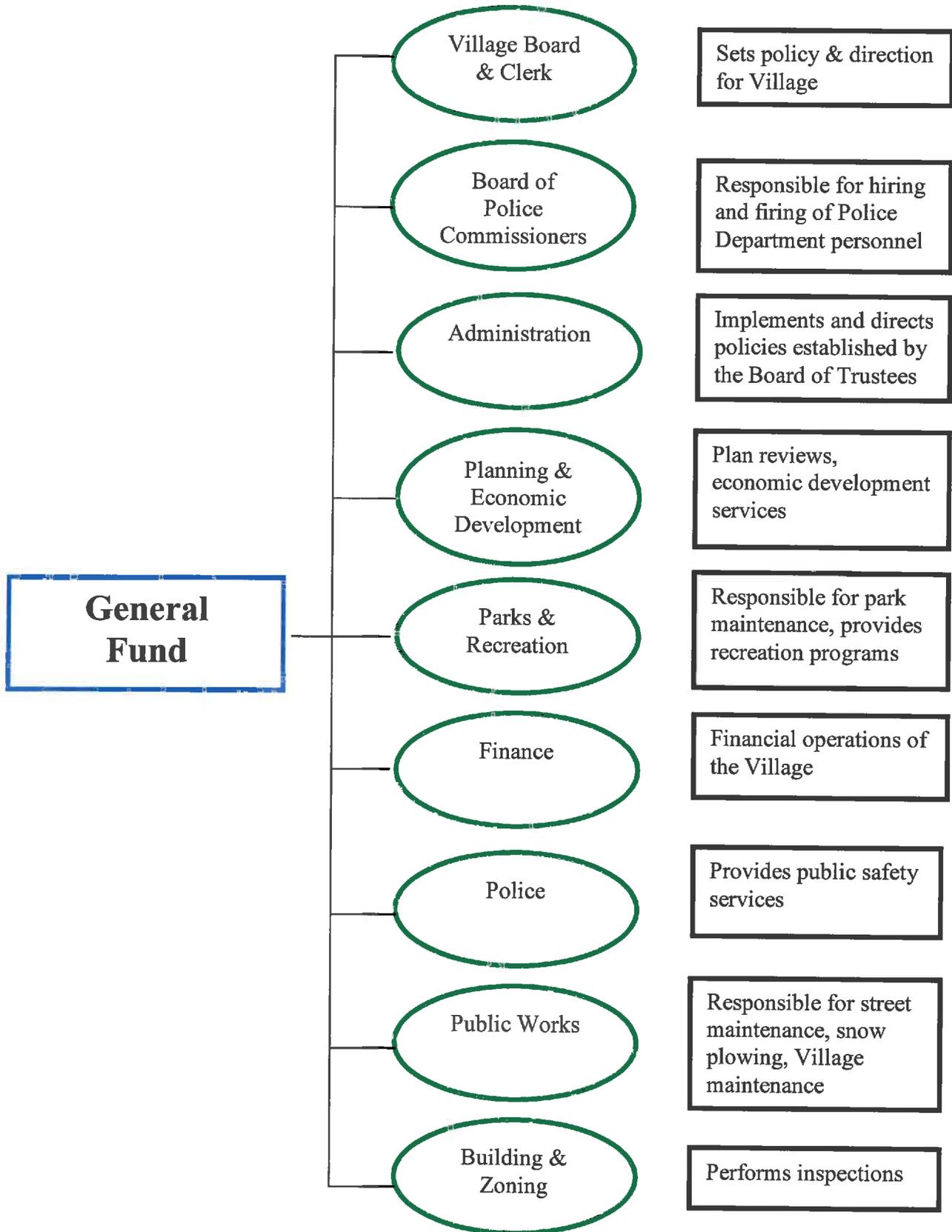
Village Departments	Village Funds										
	General Fund	Hotel/Motel Tax Fund	Motor Fuel Tax Fund	Special Tax Allocation Fund	Capital Projects Fund	Land Acquisition, Facility Expansion & Renovation Fund	2008 Bond Fund	Water Fund	Water Capital Improvements Fund	Police Pension Fund	SSA#1 Agency Fund
Village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

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

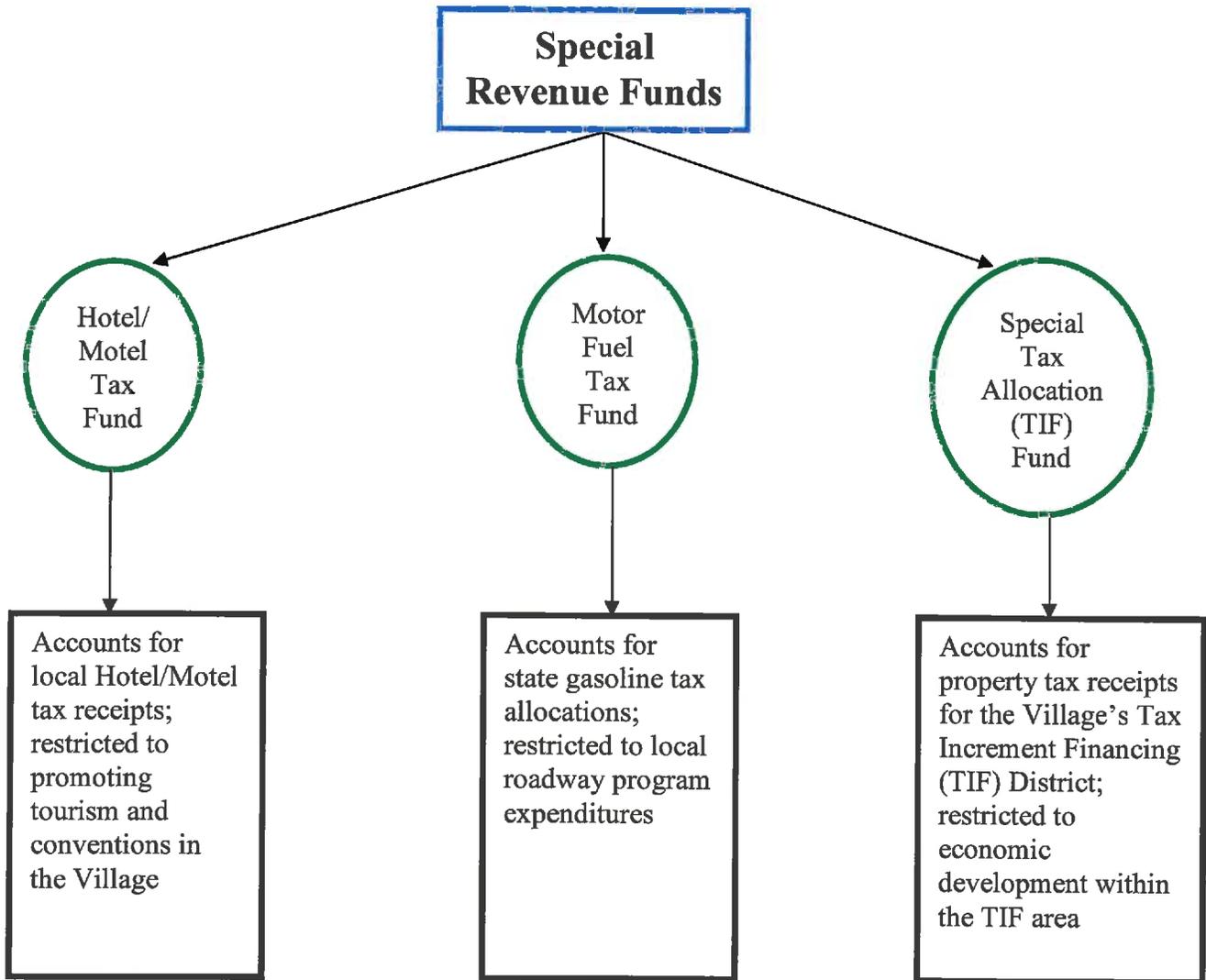
Fund Structure – All Funds



General Fund Departments



Special Revenue Funds



Other Funds

Capital Projects Fund

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

2008 Bond Fund

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

Police Pension Fund

Accounts for pension costs for the Village's Police Department

Water Capital Improvements Fund

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

Water Operating Fund

Revenues and costs to provide water to residential and commercial customers

SSA #1 Bond (Agency) Fund

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

Land Acq., Facility Exp. & Renovation Fund

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

BUDGETARY POLICIES AND SCHEDULE

I. Significant Budgetary Policies

- A. The operating budget is essentially prepared on the cash basis of accounting, which is not consistent with generally accepted accounting principles (GAAP). The more significant differences are noted below:
 - a. In accordance with GAAP, the Village records changes in market value for the applicable Village investments on its financial statements. However, changes in market values are not included in the Village's operating budget.
 - b. Principal payments on long term debt of enterprise funds are included in the operating budget, whereas principal paid is shown as a reduction of debt payable on the enterprise fund's financial statements.
 - c. Capital outlay expense in enterprise funds is included in the operating budget, whereas purchases of items such as land, buildings, equipment, etc. are included in the capital assets on the enterprise fund's balance sheet.
 - d. Depreciation expense is reported on the enterprise funds' financial statements but is not budgeted.
- B. Budget appropriations lapse at year-end and encumbrance accounting is not used by the Village, therefore expenditures that are not substantially incurred by the end of the fiscal year must be reappropriated in the next fiscal year budget. The Village has an April 30 fiscal year end.
- C. The General Fund balance reserve is targeted to be 120 days or 33% of operating expenditures. The Special Revenue Funds are targeted to be at a level consistent with future expenditure expectations.
- D. Expenditures may not legally exceed the appropriated amounts at the fund level. Budget transfers between line items are not normally performed. Purchases greater than \$2,500 are approved by the Village Board for consulting services and \$5,000 for goods. The Village Board of Trustees has the ability to approve additional appropriations throughout the year.

II. Budget Preparation Policies

- A. Produce an annual budget that is within the Village's ability to pay. Annually, the Village will produce a balanced General Fund budget. *A balanced budget is defined as "revenues reported in the fiscal year will be equal to or greater than total expenditures in the fiscal year."* In the case of an unforeseen event, the use of fund balance reserves may be utilized to maintain existing service levels. A plan to replenish reserves will be developed and implemented within the year following the planned drawdown of reserves. The fiscal year 2013-14 General Fund budget utilizes a planned drawdown of reserves to fund certain projects.

- B. Encourage Intergovernmental Cooperation – The Village has significantly improved services to the community and controlled costs by cooperating with other governmental agencies including the DuPage Water Commission, Intergovernmental Personnel Benefit Cooperative (IPBC), Intergovernmental Risk Management Agency (IRMA), the Illinois Metropolitan Investment Fund (IMET), Southwest Central Dispatch, FIAT and DUMEG. Additional initiatives continue to be explored.
- C. Prepare a budget that provides meaningful and understandable information to interested citizens as well as the Village Board and staff. The Village has been the recipient of the Government Finance Officers’ Association (GFOA) Distinguished Budget Presentation Award for 2003-2012.
- III. Budget Procedures - The Village Board of Trustees and Village staff follow these procedures in establishing the budgetary data contained herein:
- A. Current and Long Range Plans
- Throughout the year, factors that impact future budgets are captured and analyzed in spreadsheets, such as future salary increases (as specified in union contracts), health insurance and other benefits, pension payments, water purchase costs, scheduled debt service payments, infrastructure condition and capital needs.
 - The Village’s capital needs for each of the next five years are specifically outlined in the Village’s Capital Improvement Plan, which is updated annually as part of the budget process and included later in this document.
 - Other spreadsheets and databases which feed into the Capital Improvement Plan are maintained, such as the Village’s street inventory and capital asset inventories. The age and condition of Village capital assets are assessed using these tools, which determine annually, and for subsequent years, which assets will need to be repaired or replaced.
 - These long range capital and operating costs are included in the annual operating budget, which presents actual revenues and expenditures for the past four years, budgeted amounts and estimated actual amounts for the current fiscal year, and projections of the revenues and expenditures for the next 15 years. Graphs projecting ending fund balance for the General Fund for the next five years and next 15 years are compiled for the governing board from this data; however the line item data for those future years (although utilized by staff) is not printed in the final budget document.

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

B. Senior Staff Workshop - October

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

C. Board Budget Preview - October/November

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

D. Departmental Budget Preparation - November to January

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

E. Committee Reviews - February

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

F. Village Board Budget Workshops - March/April

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

G. Final Budget Adoption - April

- The final budget is prepared by the Finance Director and presented to the Board for final approval.
- The appropriation ordinance is required to be passed by the first quarter after the start of the Village's fiscal year. The Village typically doubles the operating budget amounts to form the appropriated amounts, and also includes the Police Pension Fund in the appropriation. The appropriation ordinance is passed in the month of May.

H. Budget Amendment Process

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

SCHEDULE

Event	Date
Senior Staff Workshop Review current fiscal year initiatives and assess progress Identify initiatives that will carry over to next fiscal year Identify any new initiatives/eliminate if needed Plan for "Budget Preview" Workshop	Oct. 24, 2012
Board "Budget Preview" Workshop Preview of budget Seek Board feedback/input as we begin preparation of budget	Nov. 26
Staff Budget Kick-off Meeting Review "preview" materials Review Board feedback Present budget overview -- status of revenues, to-date expenditures, reserve, etc. Present budget workbook (including increase guidelines) to staff	Nov. 30
Department Budget Submittals Due to Finance Director	Jan. 4, 2013
Department Budget Review Meetings w/Fin Dir & Village Admnstr	Jan. 14 - 18
Final Staff Budget Meeting and Adjustments	Jan. 25
Presentation to Committees (special Committee meetings)	Feb. 11
Publish Notice of Hearing on Appropriation Ordinance	TBD
Board Budget Workshop I	March 18
Board Budget Workshop II (if needed)	April 8
Final Approval of Budget	April 22

FUND/FINANCIAL POLICIES

A. General Fund

The General Fund balance is currently targeted to be maintained at 33% or 120 days of estimated operating expenditures. The reserve was created to provide the capacity to offset unexpected downturns in General Fund revenues, provide sufficient daily cash flow, offset unexpected General Fund expenditure increases and to supplement the budget during times of economic distress. If the reserved balance falls below the minimum, a plan will be developed to return to the minimum balance within a reasonable period of time. One-time revenues shall not be used to fund current operations.

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

B. Water Fund

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

C. Hotel/Motel Tax Fund

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

D. Motor Fuel Tax Fund

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

E. Special Tax Allocation (TIF) Fund

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

F. Capital Projects Fund

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

G. 2008 Bond Fund

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

H. Land Acquisition, Facility Expansion & Renovation Fund

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

I. Water Capital Improvement Fund

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

DEBT SERVICE POLICY AND LONG TERM DEBT SUMMARY

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

DEBT ISSUANCE GUIDELINES

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

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

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

1. In July 2008, the Village issued \$2,050,000 in General Obligation Bonds (Alternate Revenue Source) Series 2008 for the construction of a new Public Works Facility and the completion of the 75th Street Road extension project. The Public Works Facility houses both the public works function and the water department. Debt service on the 20 year bonds is paid from General Fund revenues (68%) and water sales revenues (32%).

No Commitment Debt

2. The Village created Special Service Area #1 to provide for infrastructure improvements in the Town Center, which is in the Village's Tax Increment Financing District. The \$3,540,000 Special Service Area Bonds, dated December 20, 2007, are paid solely from special service area taxes levied on benefited properties. The amount of debt outstanding as of April 30, 2013 was \$3,105,000.

TOTAL OUTSTANDING DEBT AND CURRENT DEBT PAYMENTS

	Balances May 1, 2012	Additions	Reductions	Balances April 30, 2013	Fiscal Year Interest Paid
\$2,050,000 General Obligation Alternate Revenue Source Bonds, Series 2008, due December 30,2027 with interest at 3.75%-4.25%	\$ 1,810,000	\$ -	\$ 85,000	\$ 1,725,000	\$ 73,743
TOTAL	\$ 1,810,000	\$ -	\$ 85,000	\$ 1,725,000	\$ 73,743

SCHEDULE OF FUTURE DEBT

General Obligation Alternate Revenue Source Bonds, Series 2008

Fiscal Year Ending April 30,	Principal	Interest	Total
2014	\$ 90,000	\$ 70,556	\$ 160,556
2015	90,000	66,956	156,956
2016	95,000	63,356	158,356
2017	95,000	59,556	154,556
2018	100,000	55,756	155,756
2019	105,000	51,756	156,756
2020	110,000	47,556	157,556
2021	115,000	43,156	158,156
2022	115,000	38,556	153,556
2023	120,000	33,956	153,956
2024	125,000	29,006	154,006
2025	130,000	23,850	153,850
2026	140,000	18,488	158,488
2027	145,000	12,538	157,538
2028	150,000	6,375	156,375
Total	\$ 1,725,000	\$ 621,417	\$ 2,346,417

LEGAL DEBT LIMIT

Equalized Assessed Valuation EAV (2012)	\$394,380,423
Bond Debt Limit 8.625% of EAV	\$34,212,502
Amount Applicable to Debt Limit	-
Legal Debt Margin @ 4/30/13	<u>\$34,212,502</u>

FUND BALANCE POLICY

1.00 Fund Balance Policy

1.01 Statement of Purpose

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

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

1.02 Definitions

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

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

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

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

Unrestricted Fund Balance is made up of three components:

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

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

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

1.03 Fund Balance Philosophy

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

1.04 Scope

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

1.05 Minimum Unrestricted Fund Balance Levels

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

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

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

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

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

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

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

1.06 Flow Assumptions

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

1.07 Authority

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

FINANCIAL SUMMARY



Village of Willowbrook
 Summary of Fund Revenues, Expenditures and Changes in Fund Balance
 Proposed FY 2013-14

	General Fund	Land Acquisition, Facility Expansion & Renovation Fund	Water Fund	Water Capital Impr Fund	Hotel Motel Tax Fund
REVENUES					
Taxes	\$ 6,154,296	\$ -	\$ -	\$ -	\$ 64,386
Licenses and permits	249,670	-	-	-	-
Intergovernmental	77,202	-	-	-	-
Charges for Services	98,557	-	2,908,538	-	-
Fines and forfeits	685,000	-	-	-	-
Investment Income	1,000	2,750	1,100	-	15
Miscellaneous	231,850	-	1,400	100	-
Total Revenues	7,497,575	2,750	2,911,038	100	64,401
EXPENDITURES/EXPENSES					
General Government	2,071,817	-	-	-	61,702
Public Safety	4,502,623	-	-	-	-
Highways and Streets	1,081,686	-	-	-	-
Economic Development	-	-	-	-	-
Health and Welfare	30,715	-	-	-	-
Culture and Recreation	312,301	-	-	-	-
Water Service	-	-	2,188,131	-	-
Capital Outlay	-	3,168,187	78,500	48,000	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures/Expenses	7,999,142	3,168,187	2,266,631	48,000	61,702
Net Surplus (Deficit)	(501,567)	(3,165,437)	644,407	(47,900)	2,699
Other Financing Sources (Uses)					
Transfer to Other Funds	-	-	(51,378)	-	-
Transfer from Other Funds	448,404	-	(175,000)	175,000	-
Sale of Capital Assets	-	-	-	-	-
Total Other Financing Sources (Uses)	448,404	-	(226,378)	175,000	-
Estimated Fund Balance, May 1	3,521,265	3,168,187	4,479,609	477,917	4,806
Estimated Fund Balance, April 30	\$ 3,468,102	\$ 2,750	\$ 4,897,638	\$ 605,017	\$ 7,505

Change in Fund Balance of >10%, Major Funds: Note 1 Note 2

Note 1 - As discussed in the transmittal letter, all of the funds are planned to be spent on land acquisition and park projects.

Note 2 - As discussed in the transmittal letter, funds are being accumulated for future water tower repainting.

Village of Willowbrook
Summary of Fund Revenues, Expenditures and Changes in Fund Balance (Continued)
Proposed FY 2013-14

Motor Fuel Tax Fund	Special Tax Allocation (TIF) Fund	2008 Bond Fund	SSA Bond Fund	Capital Projects Fund	All Funds Total
\$ -	\$ 801,228	\$ -	\$ 15,500	\$ -	\$ 7,035,410
-	-	-	-	-	249,670
205,814	-	-	-	-	283,016
-	-	-	-	-	3,007,095
-	-	-	-	-	685,000
100	65	-	-	200	5,230
-	-	-	-	-	233,350
<u>205,914</u>	<u>801,293</u>	<u>-</u>	<u>15,500</u>	<u>200</u>	<u>11,498,771</u>
-	-	-	-	-	2,133,519
-	-	-	-	-	4,502,623
242,000	-	-	-	-	1,323,686
-	317,860	-	-	-	317,860
-	-	-	-	-	30,715
-	-	-	-	-	312,301
-	-	-	-	-	2,188,131
-	-	-	-	-	3,294,687
-	332,256	90,000	120,000	-	542,256
-	17,064	70,556	201,160	450	289,230
<u>242,000</u>	<u>667,180</u>	<u>160,556</u>	<u>321,160</u>	<u>450</u>	<u>14,935,008</u>
<u>(36,086)</u>	<u>134,113</u>	<u>(160,556)</u>	<u>(305,660)</u>	<u>(250)</u>	<u>(3,436,237)</u>
-	(9,346)	-	-	-	(60,724)
-	-	160,556	305,660	-	914,620
-	-	-	-	-	-
<u>-</u>	<u>(9,346)</u>	<u>160,556</u>	<u>305,660</u>	<u>-</u>	<u>853,896</u>
<u>230,170</u>	<u>20,118</u>	<u>84</u>	<u>169</u>	<u>86,658</u>	<u>11,988,983</u>
<u>\$ 194,084</u>	<u>\$ 144,885</u>	<u>\$ 84</u>	<u>\$ 169</u>	<u>\$ 86,408</u>	<u>\$ 9,406,642</u>

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

	MAJOR FUND General Fund			MAJOR FUND Land Acquisition, Facility Expansion & Ren. Fund		
	Actual 11-12	Estimated Actual 12-13	Proposed 13-14	Actual 11-12	Estimated Actual 12-13	Proposed 13-14
REVENUES						
Taxes	\$ 6,261,789	\$ 6,470,711	\$ 6,154,296	\$ -	\$ -	\$ -
Licenses and permits	308,936	309,400	249,670	-	-	-
Intergovernmental	156,600	101,685	77,202	-	-	-
Charges for Services	96,627	88,889	98,557	-	-	-
Fines and forfeits	715,735	685,000	685,000	-	-	-
Investment Income	6,926	1,878	1,000	453	2,734	2,750
Miscellaneous	254,882	243,353	231,850	-	-	-
Total Revenues	\$ 7,801,495	\$ 7,900,916	\$ 7,497,575	\$ 453	\$ 2,734	\$ 2,750
EXPENDITURES/EXPENSES						
General Government	1,575,389	1,865,440	2,071,817	-	-	-
Public Safety	4,431,394	4,231,645	4,502,623	-	-	-
Highways and Streets	603,239	751,463	1,081,686	-	-	-
Economic Development	-	-	-	-	-	-
Health and Welfare	27,278	28,278	30,715	-	-	-
Culture and Recreation	295,263	307,221	312,301	-	-	-
Water Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	3,168,187
Debt Service	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures/Expenses	\$ 6,932,563	\$ 7,184,047	\$ 7,999,142	\$ -	\$ -	\$ 3,168,187
Net Surplus (Deficit)	\$ 868,932	\$ 716,869	\$ (501,567)	\$ 453	\$ 2,734	\$ (3,165,437)
Other Financing Sources (Uses)						
Transfer to Other Funds (1)	(3,211,586)	-	-	-	-	-
Transfer from Other Funds (1)	-	389,423	448,404	3,165,000	-	-
Sale of Capital Assets	3,655	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ (3,207,931)	\$ 389,423	\$ 448,404	\$ 3,165,000	\$ -	\$ -
Estimated Fund Balance, May 1	4,753,972	2,414,973	3,521,265	-	3,165,453	3,168,187
Estimated Fund Balance, April 30	\$ 2,414,973	\$ 3,521,265	\$ 3,468,102	\$ 3,165,453	\$ 3,168,187	\$ 2,750

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

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

	MAJOR ENTERPRISE FUND Water & Water Capital Improv. Fund			NON-MAJOR SPECIAL REVENUE FUNDS Hotel Motel, MFT & TIF		
	Actual 11-12	Estimated Actual 12-13	Proposed 13-14	Actual 11-12	Estimated Actual 12-13	Proposed 13-14
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ 810,374	\$ 864,983	\$ 865,614
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	251,443	244,903	205,814
Charges for Services	1,917,042	2,326,682	2,908,538	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment Income	2,371	1,120	1,100	167	161	180
Miscellaneous	1,643	1,500	1,500	25	-	-
Total Revenues	\$ 1,921,056	\$ 2,329,302	\$ 2,911,138	\$ 1,062,009	\$ 1,110,047	\$ 1,071,608
EXPENDITURES/EXPENSES						
General Government	-	-	-	62,574	83,058	61,702
Public Safety	-	-	-	-	-	-
Highways and Streets	-	-	-	267,524	197,152	242,000
Economic Development	-	-	-	304,086	316,580	317,860
Health and Welfare	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Water Service	1,999,615	2,068,959	2,188,131	-	-	-
Capital Outlay	-	78,122	126,500	-	-	-
Debt Service	-	-	-	-	-	-
Principal retirement	-	-	-	346,261	447,494	332,256
Interest and fiscal charges	-	-	-	72,775	47,147	17,064
Total Expenditures/Expenses	\$ 1,999,615	\$ 2,147,081	\$ 2,314,631	\$ 1,053,220	\$ 1,091,431	\$ 970,882
Net Surplus (Deficit)	\$ (78,559)	\$ 182,221	\$ 596,507	\$ 8,789	\$ 18,616	\$ 100,726
Other Financing Sources (Uses)						
Transfer to Other Funds (1)	(50,158)	(50,798)	(51,378)	-	-	(9,346)
Transfer from Other Funds (1)	-	53,016	-	-	-	-
Sale of Capital Assets	(3,583)	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ (53,741)	\$ 2,218	\$ (51,378)	\$ -	\$ -	\$ (9,346)
Estimated Fund Balance, May 1	4,905,387	4,773,087	4,957,526	227,689	236,478	255,094
Estimated Fund Balance, April 30	\$ 4,773,087	\$ 4,957,526	\$ 5,502,655	\$ 236,478	\$ 255,094	\$ 346,474

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

	NON-MAJOR DEBT SERVICE FUNDS 2008 Bond (Debt Service), SSA Bond (Agency)			NON-MAJOR CAPITAL PROJECT FUNDS Capital Projects			TOTAL All Funds		
	Actual 11-12	Estimated Actual 12-13	Proposed 13-14	Actual 11-12	Estimated Actual 12-13	Proposed 13-14	Actual 11-12	Estimated Actual 12-13	Proposed 13-14
REVENUES									
Taxes	\$ 15,917	\$ 15,522	\$ 15,500	\$ -	\$ -	\$ -	\$ 7,088,080	\$ 7,351,216	\$ 7,035,410
Licenses and permits	-	-	-	-	-	-	308,936	309,400	249,670
Intergovernmental	-	-	-	-	-	-	408,043	346,588	283,016
Charges for Services	-	-	-	-	-	-	2,013,669	2,415,571	3,007,095
Fines and forfeits	-	-	-	-	-	-	715,735	685,000	685,000
Investment Income	(60)	6	-	201	100	200	10,058	5,999	5,230
Miscellaneous	-	-	-	-	-	-	256,550	244,853	233,350
Total Revenues	\$ 15,857	\$ 15,528	\$ 15,500	\$ 201	\$ 100	\$ 200	\$ 10,801,071	\$ 11,358,627	\$ 11,498,771
EXPENDITURES/EXPENSES									
General Government	-	-	-	-	-	-	1,637,963	1,948,498	2,133,519
Public Safety	-	-	-	-	-	-	4,431,394	4,231,645	4,502,623
Highways and Streets	-	-	-	-	-	-	870,763	948,615	1,323,686
Economic Development	-	-	-	-	-	-	304,086	316,580	317,860
Health and Welfare	-	-	-	-	-	-	27,278	28,278	30,715
Culture and Recreation	-	-	-	-	-	-	295,263	307,221	312,301
Water Service	-	-	-	-	-	-	1,999,615	2,068,959	2,188,131
Capital Outlay	-	-	-	-	-	-	-	78,122	3,294,687
Debt Service									
Principal retirement	190,000	200,000	210,000	-	-	-	536,261	647,494	542,256
Interest and fiscal charges	286,794	279,504	271,716	428	428	450	359,997	327,079	289,230
Total Expenditures/Expenses	\$ 476,794	\$ 479,504	\$ 481,716	\$ 428	\$ 428	\$ 450	\$ 10,462,620	\$ 10,902,491	\$ 14,935,008
Net Surplus (Deficit)	\$ (460,937)	\$ (463,976)	\$ (466,216)	\$ (227)	\$ (328)	\$ (250)	\$ 338,451	\$ 456,136	\$ (3,436,237)
Other Financing Sources (Uses)									
Transfer to Other Funds (1)	-	-	-	(60,000)	(53,016)	-	(3,321,744)	(103,814)	(60,724)
Transfer from Other Funds (1)	460,830	464,137	466,216	-	-	-	3,625,830	906,576	914,620
Sale of Capital Assets	-	-	-	-	-	-	72	-	-
Total Other Financing Sources (Uses)	\$ 460,830	\$ 464,137	\$ 466,216	\$ (60,000)	\$ (53,016)	\$ -	\$ 304,158	\$ 802,762	\$ 853,896
Estimated Fund Balance, May 1	199	92	253	200,229	140,002	86,658	10,087,476	10,730,085	11,988,983
Estimated Fund Balance, April 30	\$ 92	\$ 253	\$ 253	\$ 140,002	\$ 86,658	\$ 86,408	\$ 10,730,085	\$ 11,988,983	\$ 9,406,642

**Village of Willowbrook
Position Summary
Salaries and Benefits**

Salaries include full and part time employees

Fund	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	Salaries	Salaries2
	Budgeted	Budgeted	Budgeted	Budgeted	Dollar	%
	Salaries	Salaries	Salaries	Salaries	Change	Change
GENERAL FUND						
¹ Village Board & Clerk	25,550	27,250	27,250	47,400	20,150	73.9%
Administration	84,075	177,005	192,058	198,486	6,428	3.3%
Planning & Economic Dev	24,755	25,347	25,833	26,453	620	2.4%
² Parks & Recreation	62,791	34,300	41,120	33,482	(7,638)	-18.6%
Finance	196,667	81,100	82,722	85,028	2,306	2.8%
Police	2,440,176	2,556,700	2,241,977	2,314,696	72,719	3.2%
Public Works	189,290	167,082	177,143	178,408	1,265	0.7%
⁵ Building & Zoning	92,407	94,592	96,384	103,669	7,285	7.6%
WATER FUND	191,510	169,302	179,363	188,628	9,265	5.2%
TOTAL	3,307,221	3,332,678	3,063,850	3,176,250	112,400	3.4%

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

Fund	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	Benefits	Benefits2
	Budgeted	Budgeted	Budgeted	Budgeted	Dollar	%
	Benefits	Benefits	Benefits	Benefits	Change	Change
GENERAL FUND						
¹ Village Board & Clerk	1,954	2,100	2,100	4,266	2,166	103.1%
Administration	110,636	101,079	75,177	75,019	(158)	-0.2%
Planning & Economic Dev	15,238	14,582	15,601	16,537	936	6.0%
³ Parks & Recreation	15,319	6,870	8,244	9,744	1,500	18.2%
Finance	65,295	33,779	36,168	38,722	2,554	7.1%
⁴ Police	996,633	931,819	1,008,626	1,096,719	88,093	8.7%
Public Works	64,058	58,267	65,019	65,478	459	0.7%
⁵ Building & Zoning	47,400	48,619	52,191	56,483	4,292	8.2%
WATER FUND	65,693	60,465	67,446	68,920	1,474	2.2%
TOTAL	1,382,226	1,257,580	1,330,572	1,431,888	101,316	8.1%

¹ Mayor and Clerk positions' salaries were increased to be effective after the next election, which occurred in May 2013

² Part-time recreation supervisor budgeted here in FY 2012-13

³ Includes new life insurance benefit for park commissioners in FY 2013-14

⁴ SLEP pension cost moved from Administration to police department and budgeted to be paid off in FY 2013-14

⁵ Includes \$5,000 increase in overtime and related payroll taxes/benefits

	FY 2012-13	FY 2013-14
% of Salaries & Benefits of General Fund Expenditures	58%	54%
% of Salaries & Benefits of Water Fund Expenses	11%	10%

REVENUE SUMMARY



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

Description	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Estimated Actual	FY 13-14 Proposed Budget
General Corporate Fund	\$ 7,564,791	\$ 7,469,889	\$ 8,167,345	\$ 8,200,265	\$ 7,852,784	\$ 8,290,339	\$ 7,945,979
Water Fund	1,718,516	1,693,643	1,842,503	1,917,390	2,332,332	2,329,242	2,911,038
Hotel/Motel/Tax Fund	71,677	66,650	61,493	66,668	62,230	63,761	64,401
Motor Fuel Tax Fund	235,045	226,357	274,893	251,526	222,536	244,988	205,914
Tax Increment Financing Fund	96,029	365,432	722,222	743,815	728,752	801,298	801,293
SSA Bond Fund	1,610	326,617	312,138	320,018	320,760	320,921	321,160
SSA Project Fund	3,905	282	156	147	-	93	-
Water Capital Improvements Fund	100,940	292	34,296	281,643	188,176	120,556	175,100
Capital Projects Fund	2,703,374	89,545	6,600	201	200	100	200
2008 Bond Fund	-	197,450	159,903	156,669	158,744	158,744	160,556
Land Acquisition, Facility Expansion & Renovation Fund	-	-	-	-	791	2,734	2,750
Total Revenues	\$ 12,495,887	\$ 10,436,157	\$ 11,581,549	\$ 11,938,342	\$ 11,867,305	\$ 12,332,776	\$ 12,588,391

Difference from Budget 12-13 to Proposed 13-14: 6.08%

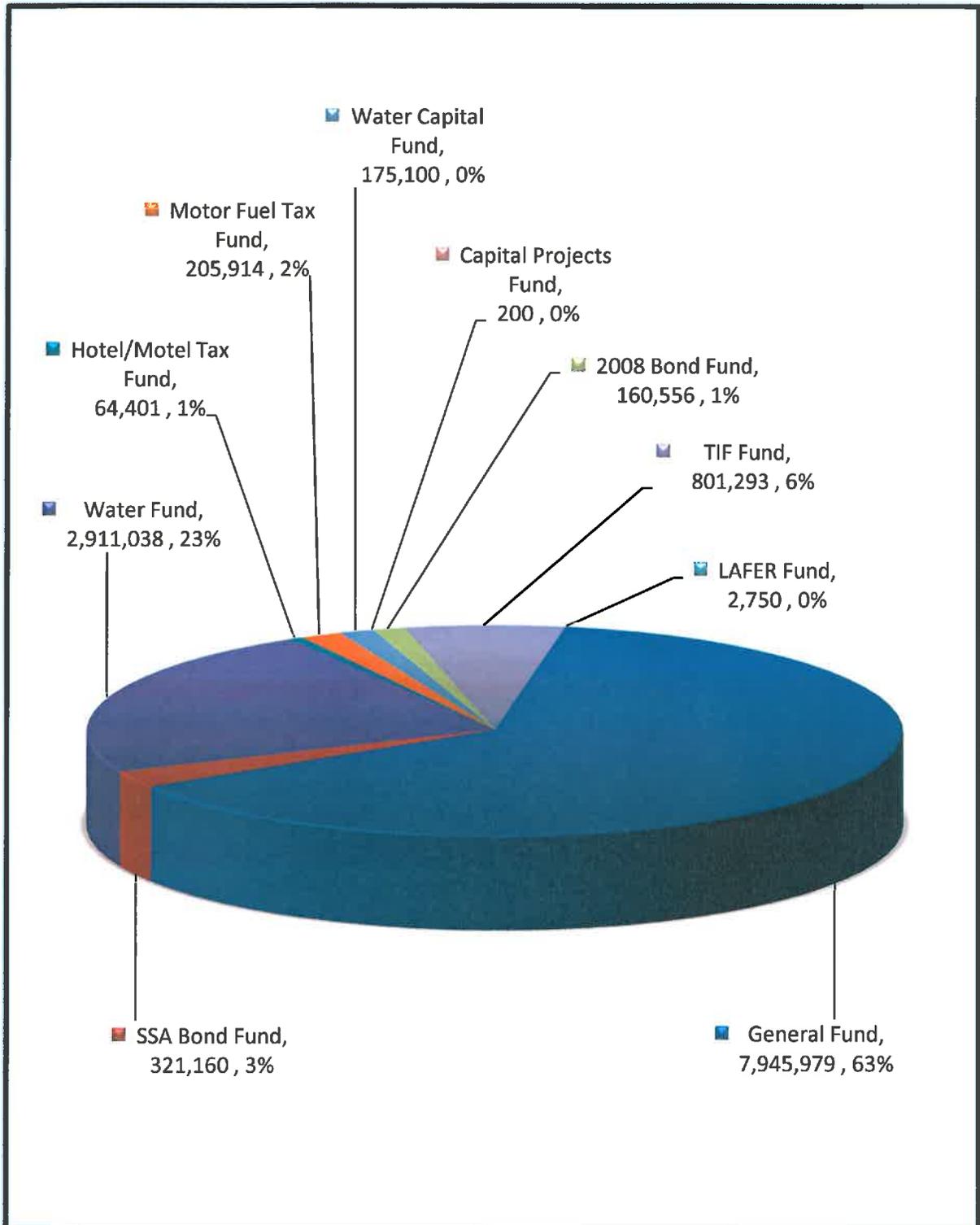
Difference from Budget 12-13 to Estimated Actual 12-13: 3.92%

Difference from Estimated Actual 12-13 to Proposed 13-14: 2.07%

MAJOR REVENUE SOURCES BY FUND

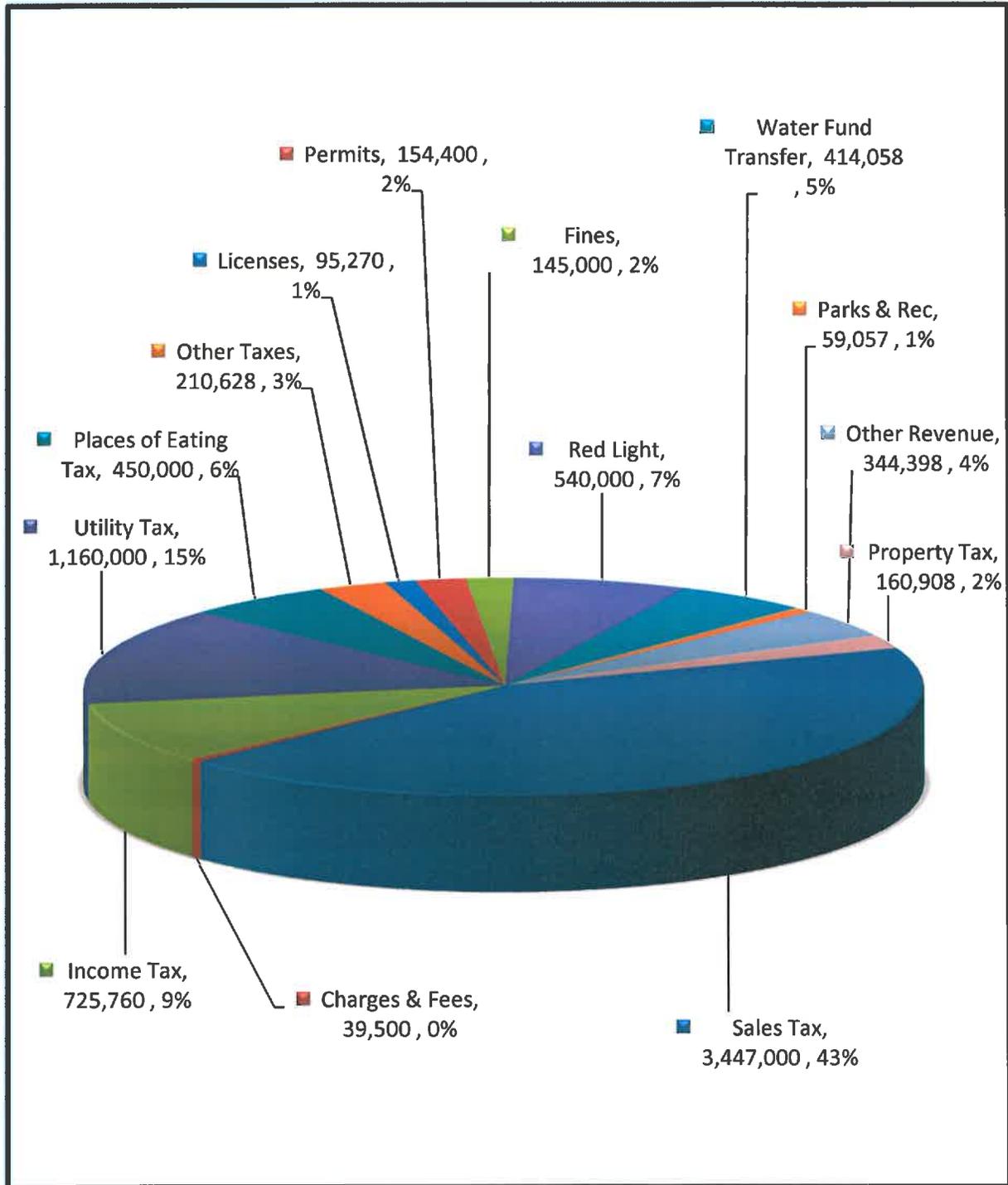
All Funds Revenue - \$12,588,391

The principal revenue source for FY 2013-14 continues to be the Village's portion of the state sales tax on retail sales within the Village, utility taxes and water sales.



General Corporate Fund Revenues By Source \$7,945,979

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 and fees.



GENERAL FUND

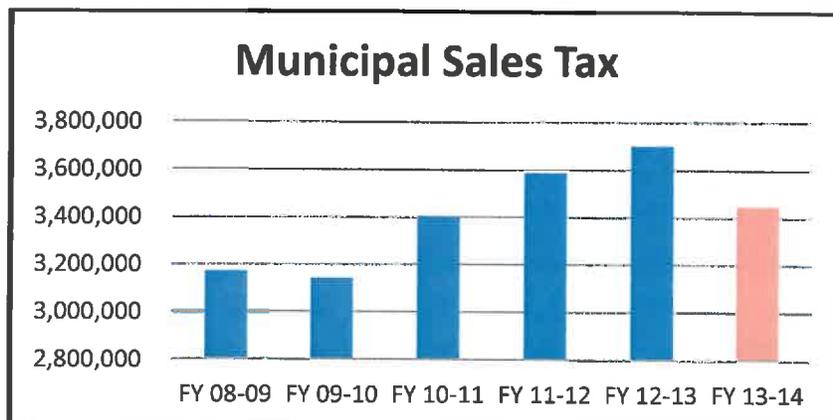
Sales Tax - \$3,447,000, 43%
(prior year \$3,493,374, 44%)

General purchase of goods in the Village generates a 7.25% sales tax to the State. The municipality where the tax is collected receives 1% of the revenues collected. Included in the sales tax figures are the Village's share of auto rental tax and local use tax. The accompanying chart illustrates actual collections for FY 2008-09, FY 2009-10, FY 2010-11 and FY 2011-12 combined with an estimate of actual FY 2012-13 revenues and the projections for FY 2013-14. The FY 2012-13 actual is expected to come in \$206,626 or 5.9% above the budgeted amount. Based on the diversified mix of sales tax producers, which include a car dealership, retail shopping within the town center, a large industrial base and grocery stores, the economic downturn has impacted revenues but not to the extent originally expected.

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

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

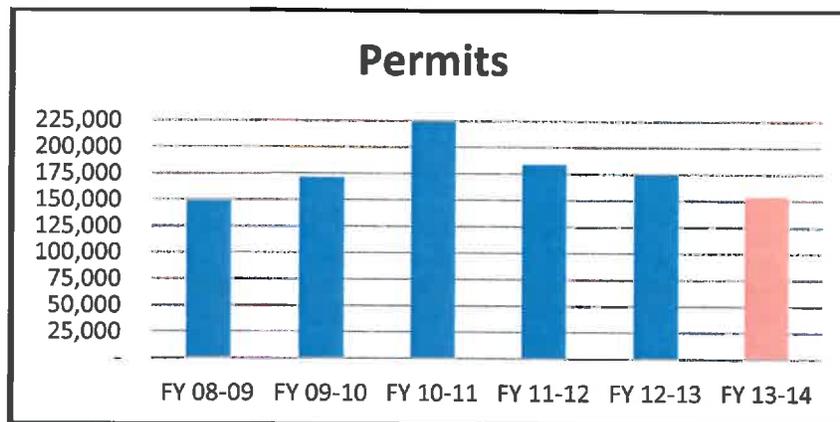
The following assumptions were made to develop the FY 2013-14 sales tax projection: estimated revenues from FY 2012-13 of approximately \$3,700,000 were used as a starting point. As the Village is expecting one large retailer to be closed for a short time while renovations are underway for a new retailer in that space, the Village reduced the estimate accordingly. Also factored into the sales tax reduction is an anticipated decline in patronage to the Village's Town Center due to the Rt. 83 roadwork planned by the Illinois Department of Transportation, the main thoroughfare on which the Town Center is located.



Permit Revenues – \$154,400, 2%
(prior year \$113,600, 1%)

The Village is permitted by law to charge permit fees for certain activities. Examples include building and sign permits. The 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 2013-14. The Village continues to take a conservative approach to budgeting revenue sources such as permit fees that are volatile in nature. However, as permit fees have been on the rise in recent years the Village increased the budget, although conservatively is still well below actual revenues.

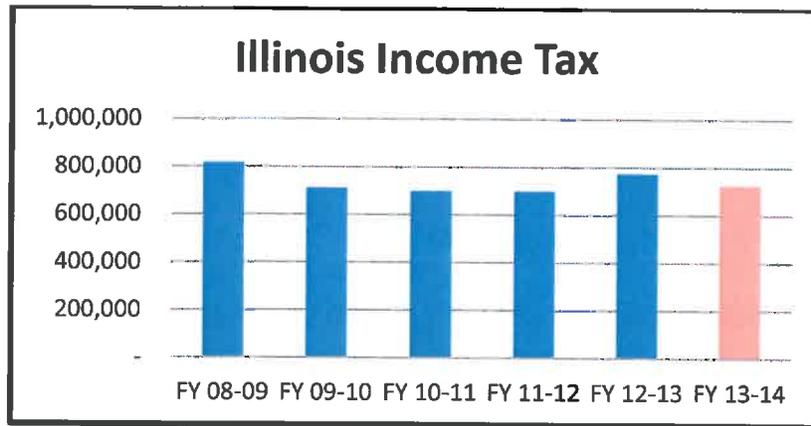
The chart below illustrates actual collections for FY 2008-09, FY 2009-10, FY 2010-11 and FY 2011-12 combined with an estimate of FY 2012-13 revenues and the projections for FY 2013-14. The past four fiscal years have seen an uptick in permit fees collected since the burst of the housing market bubble felt throughout the State.



State Income Tax - \$725,760, 9%
(prior year \$646,306, 8%)

The Village receives a portion of State income tax receipts on a per-capita basis. Based on information from the Illinois Municipal League, the Village is estimating a per-capita distribution of \$88 for FY 2013-14, which is 9.7% higher than FY 2012-13. However, the overall budget has decreased due to a reduction in the Village's population. The census figures from the 2010 census showed a drop in the Village's population from 8,967 to 8,540. The Village will do all it can to protect the share of income tax revenues received from the State of Illinois. There has been legislation introduced that would reduce the municipal share of income tax receipts by 30%. This could mean a loss of over \$200,000 annually for the Village of Willowbrook.

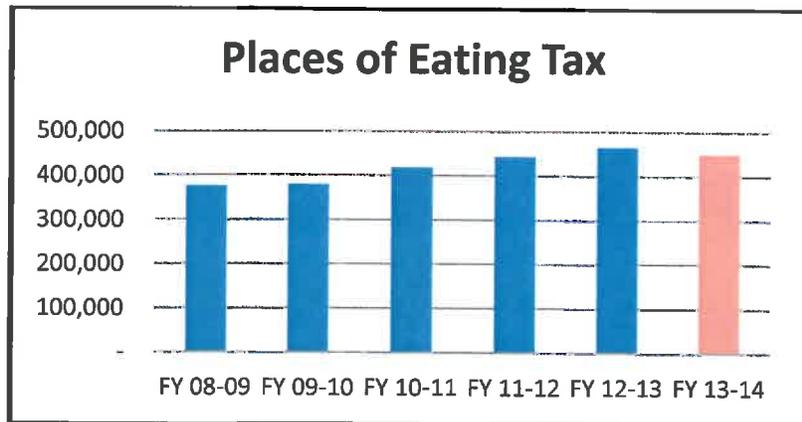
The following chart illustrates actual collections for FY 2008-09, FY 2009-10, FY 2010-11 and FY 2011-12 combined with an estimate of FY 2012-13 revenues and the projections for FY 2013-14.



Places of Eating Tax – \$450,000, 6%
(prior year \$450,581, 6%)

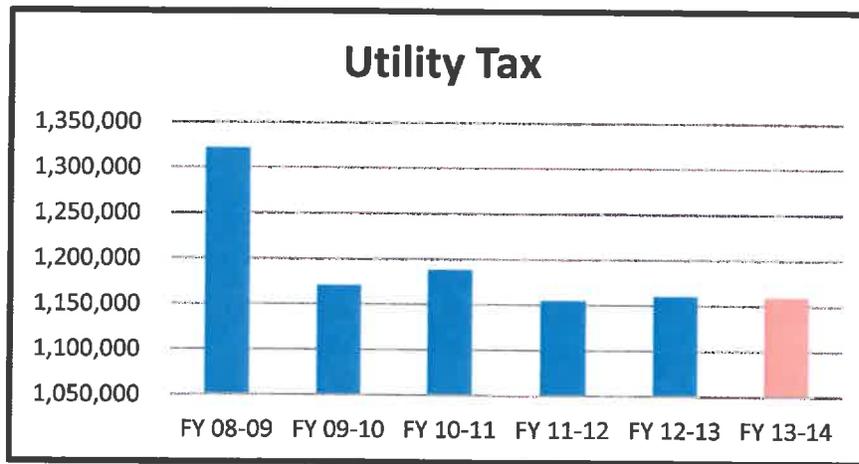
A 1.0% Places of Eating tax has been assessed to businesses in the Village that sell food and beverages at retail and contain indoor seating on the premises. The 1.0% tax is passed onto the consumer and is charged on the gross receipts charged. There are currently 39 establishments that are assessed this tax. The revenue has grown slightly each year due to the addition of new restaurants, primarily in the Town Center development, however this is expected to level off in FY 2013-14.

The following chart illustrates actual collections for FY 2008-09, FY 2009-10, FY 2010-11 and FY 2011-12 combined with an estimate of FY 2012-13 revenues and the projections for FY 2013-14.



Utility Tax – \$1,160,000, 15%
(prior year \$1,163,633, 15%)

A 5.00% Utility Tax on gross electricity, natural gas and telecommunication transmissions in the Village continues to generate substantial revenue. Also included in Utility Tax is the 6.00% Simplified Municipal Telecommunication Tax the State of Illinois administers. The Utility Tax rate was raised from 3.75% to 5.00% and the Simplified Municipal Telecommunication tax was raised from 4.75% to 6.00% in FY 2004-05. The budgeted amount of utility tax revenues were based on actual collections in FY 2012-13 with a built in decrease for the economic conditions.



Property Taxes – \$160,908, 2%
(prior year \$159,885, 2%)

The Village is unique from other municipalities in that it does not levy a general property tax. However, it does levy for special recreation and receives road and bridge tax as follows:

- Township Road & Bridge Tax - \$93,000 - That portion of the Road and Bridge Tax imposed by Downers Grove Township that is returned to the Village.
- Special Recreation Tax Levy - \$67,908 - 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 handicapped accessible park improvements.

Other Taxes - \$210,628, 3%
(prior year \$189,927, 2%)

- Amusement Tax - \$31,000 - 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 - \$1,188 - 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 - \$32,743 - The Village entered into an agreement with US Cellular whereby US Cellular is leasing the Village’s water tower for a term of five years with the right to extend for four successive five year periods. FY 2013-14 will be the seventeenth year of the agreement.
- Utility Tax – Water System - \$145,697 - In addition to the utility taxes described above, \$145,697 is budgeted for the 5.00% tax imposed on the Village’s water system. This tax was first imposed in FY 2004-05.

Licenses - \$95,270, 1%
(prior year \$95,270, 1%)

This category includes liquor licenses, business licenses, vending machine licenses and scavenger licenses.

Fines – \$685,000, 9%
(prior year \$700,000, 9%)

Fine income is received by the Village for local ordinance violations and traffic court fines. The Village implemented red light cameras in September 2009. It is estimated that revenues of \$540,000 will be generated from red light violations. Predictability is difficult as frequent drivers have become aware of the cameras, however many users of the roadways where the cameras are placed are not everyday commuters.

Interfund Transfer – \$414,058, 5%
(prior year \$389,423, 5%)

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

Park and Recreation Revenue – \$59,057, 1%
(prior year \$49,557, 1%)

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

Other Revenue – \$383,898, 5%
(prior year \$359,151, 5%)

- Other sources of revenue include, but are not limited to, reimbursements for engineering and construction fees, reimbursements for police special details, federal and state grants, the sale of fixed assets and cable franchise fees.
- Charges and fees include public hearing fees, planning application fees, copies of accident reports, ordinances, maps, elevator inspections and burglar alarms. Except for public hearing and planning review 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 the Illinois Funds, an investment pool administered by the State Treasurer, money market funds with the Community Bank of Willowbrook, and IMET, the Illinois Metropolitan Investment Fund.

WATER FUND
\$2,911,038

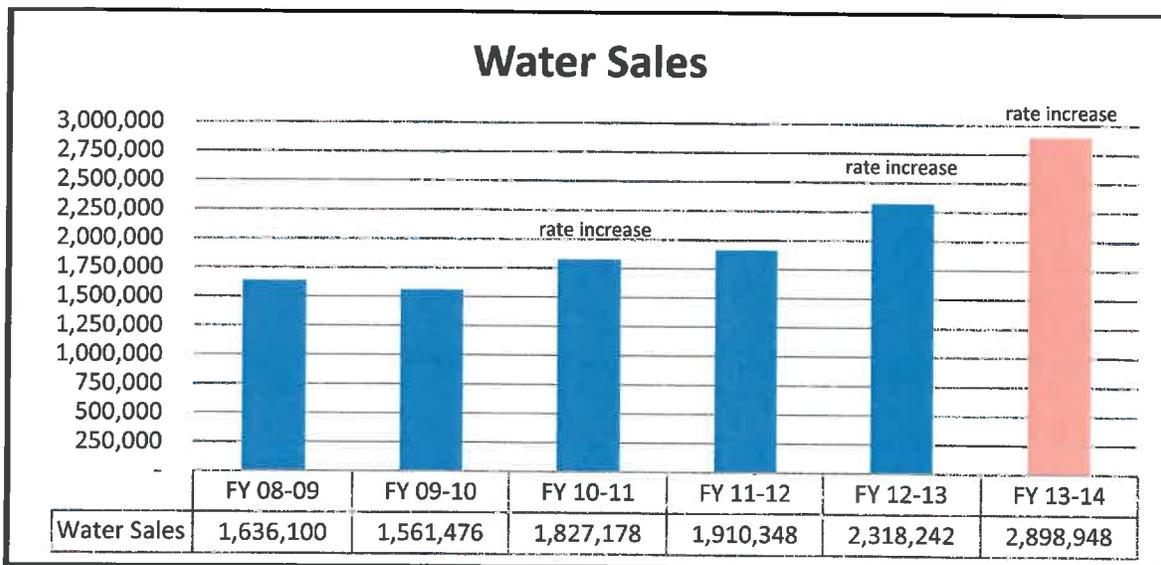
The Water Fund is an enterprise fund of the Village and is used to account for the operations of water production and distribution. The fund is financed and operated in a manner similar to private business enterprises where the intent of the Village is that the cost (including depreciation) of providing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

Sale of Water - \$2,908,538, 99%
(prior year \$2,327,832, 99%)

Effective May 1, 2013, the Village increased water rates by 25% to \$7.19 for residential and \$8.28 for commercial usage per thousand gallons. Prior to this, the last rate increases occurred in March 2012, May 2010, in FY 2001 and FY 2000, and before that time water rates had not been increased since the early 1980's. This was possible due to healthy reserves in the water fund. Strategic drawdowns of net assets were used to fund the escalating cost of providing water service to Village residents and businesses.

The FY 2013-14, FY 2011-12 and FY 2010-11 rate increases were necessary to offset the increased cost of purchased water from the DuPage Water Commission of 20%, 30% and 17%, respectively. The latest increase to the Village's customers includes funds that are earmarked for future capital replacement of the Village's water system. Long term planning for the Water Fund begins with staff and the Municipal Services and Finance/Administration Committees who prepare a five-year operating and capital plan for Water Fund revenues and expenditures. That plan is used as the basis for estimating water usage and revenues on an annual basis. The Village Board approved a policy to increase water rates every year as needed to set aside funds for painting of the three Village water towers in the future versus issuing bonds.

The following chart illustrates actual collections for FY 2008-09, FY 2009-10, FY 2010-11 and FY 2011-12 combined with an estimate of FY 2012-13 revenues and the projections for FY 2013-14.



Other – \$12,090, 1%
(prior year \$14,090, 1%)

This category includes water meter sales, water connection fees and interest income.

HOTEL/MOTEL TAX FUND
\$64,401

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.

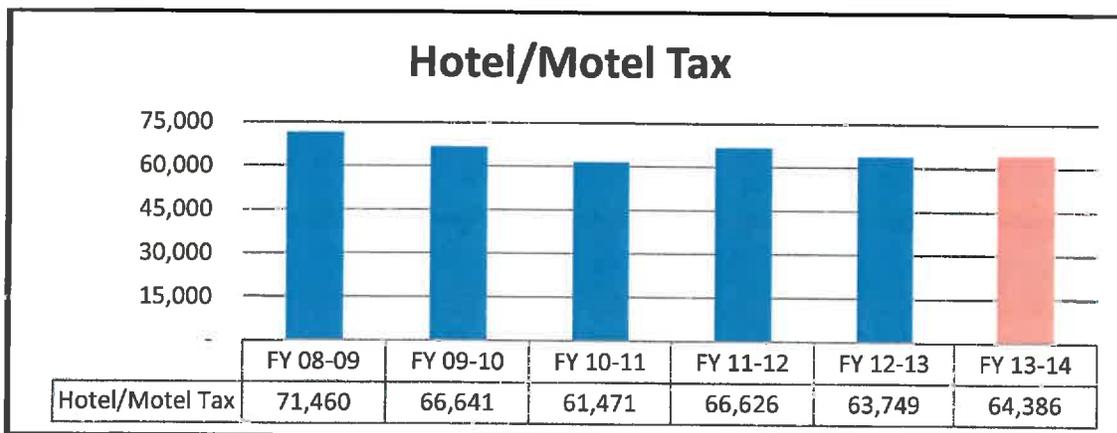
Hotel /Motel Tax - \$64,386, 99.9%
(prior year \$62,220, 99.9%)

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

Interest Income – \$15, .01%
(prior year \$10, .01%)

This includes investment revenue expected to be earned.

The following chart illustrates actual collections for FY 2008-09, FY 2009-10, FY 2010-11 and FY 2011-12 combined with an estimate of FY 2012-13 revenues and the projections for FY 2013-14.



MOTOR FUEL TAX FUND
\$205,914

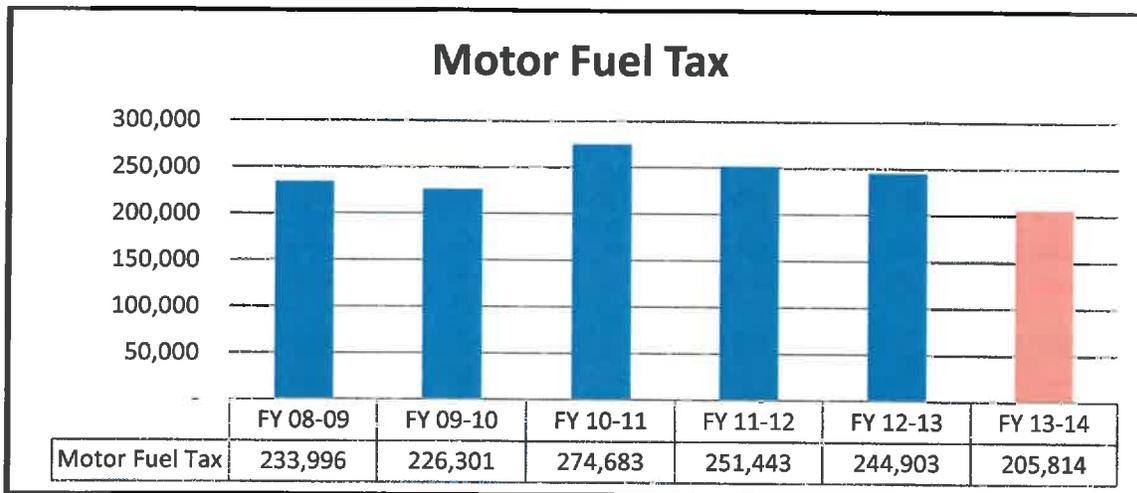
MFT Allotments – \$205,814, 99.9%
(prior year \$222,328, 99.9%)

The Motor Fuel Tax Fund is a special revenue fund. Illinois motor fuel tax funds are derived from a tax-based consumption of motor fuel on the operation of motor vehicles upon public highways and the operation of recreational watercraft upon the water of the State. The Illinois Department of Transportation (IDOT) allocates these monies according to the appropriate statutes and initiates the process for distribution of motor fuel tax to municipalities. The Village uses estimates of motor fuel tax distributions based on the projections by the Illinois Municipal League (IML). For FY 2013-14, the IML is projecting stable receipts. The projection of \$24.10 per capita for FY 2012-13 remained the same for FY 2013-14. However, the third of three annual distributions of Illinois Capital Bill money was received in FY 2012-13, and will not recur in FY 2013-14.

Interest Income - \$100, .01%
(prior year \$208, .01%)

This includes investment revenue expected to be earned.

The following chart illustrates actual collections for FY 2008-09, FY 2009-10, FY 2010-11 and FY 2011-12 combined with an estimate of FY 2012-13 revenues and the projections for FY 2013-14.



SPECIAL TAX ALLOCATION (TIF) FUND
\$801,293

The Special Tax Allocation (TIF) Fund accounts for the property tax receipts on parcels within the TIF District and expenditures on economic development within the TIF. \$801,293 or 99.99% (prior year \$728,744, 100%) of the fund's revenues comes from property taxes levied solely on the benefitted properties in the TIF District. The remaining \$65 (.01%) of revenue is budgeted for investment income.

SPECIAL SERVICE AREA ONE BOND FUND
\$321,160

The Special Service Area (SSA) One Bond Fund accounts for the principal and interest payments for the \$3,540,000 SSA bonds that were issued for public improvements in the Town Center Development. Property taxes levied solely on the benefitted properties in the SSA and transfers in provides 100% of the budgeted revenues.

WATER CAPITAL IMPROVEMENTS FUND
\$175,100

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. In the past, revenues in this fund came from a decrease in water rates charged to the Village by the DuPage Water Commission. Effective May 1, 2009, the rebate program by the DuPage Water Commission was discontinued. The revenues coming into this fund now and in the future will be an annual transfer from the Water (Operating) Fund to pay for painting of the Village water towers.

CAPITAL PROJECTS FUND
\$200

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. Investment revenue expected to be earned on existing cash/investment balances constitutes 100% of the budgeted revenues.

2008 BOND FUND
\$160,556

The 2008 Bond Fund (Debt Service Fund) is used to account for the funding and payment of the 20 year 2008 General Obligation Alternate Revenue Source Bonds. The 2008 Bonds were issued to pay for a portion of the new Public Works Facility and the completion of the 75th Extension Project. Funding for the debt service payments comes from the Water and General Funds' revenues.

LAND ACQUISITION, FACILITY EXPANSION & RENOVATION FUND
\$2,750

This fund was created in FY 2011-12 from a transfer from the General Fund to account for the collection of funds to be used for major future land purchases, expansion of Village facilities and renovation of Village facilities. 100% of the revenue budgeted in FY 2013-14 consist of interest income.

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2013 - APRIL 30, 2014**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
	General Corporate Fund						
	REVENUES						
	Operating Revenue						
01-310-101	Property Tax Levy-SRA	66,394	66,452	68,779	68,247	69,030	67,908
01-310-102	Property Tax Levy-Rd & Bridge	88,658	91,229	92,426	91,638	93,750	93,000
01-310-103	Prior Year Tax Collected	-	-	-	-	-	-
* TOTAL	Property Taxes	155,052	157,681	161,205	159,885	162,780	160,908
	Other Taxes						
01-310-201	Municipal Sales Tax	3,141,134	3,401,417	3,586,764	3,493,374	3,700,000	3,447,000
01-310-202	Illinois Income Tax	712,194	699,127	699,674	646,306	775,027	725,760
01-310-203	Amusement Tax	95,075	91,636	89,496	42,083	59,408	31,000
01-310-204	Replacement Tax	1,343	1,493	1,347	1,533	1,366	1,188
01-310-205	Utility Tax	1,170,665	1,188,217	1,154,990	1,163,633	1,160,000	1,160,000
01-310-207	Telecommunication Lease	26,938	28,285	29,699	29,699	31,184	32,743
01-310-208	Places of Eating Tax	379,498	418,981	443,286	450,581	465,000	450,000
01-310-209	Utility Tax-Water System	77,581	90,477	94,729	115,912	115,000	144,947
01-310-210	Utility Tax-Water - Clarendon Water Co	421	866	602	700	946	750
* TOTAL	Other Taxes	5,604,849	5,920,499	6,100,587	5,943,821	6,307,931	5,993,388
	Licenses						
01-310-301	Vehicle Licenses	-	-	-	-	-	-
01-310-302	Liquor Licenses	56,675	49,000	54,000	51,500	68,000	51,500
01-310-303	Business Licenses	37,447	61,188	62,645	40,770	66,000	40,770
01-310-305	Vending Machine	2,440	1,265	2,235	2,000	1,000	2,000
01-310-306	Scavenger Licenses	6,000	-	6,000	1,000	-	1,000
* TOTAL	Licenses	102,562	111,453	124,880	95,270	135,000	95,270
	Permits						
01-310-401	Building Permits	167,920	220,161	177,999	110,000	170,000	150,000
01-310-402	Sign Permits	3,160	3,293	5,325	3,000	4,000	4,000
01-310-403	Other Permits	312	588	732	600	400	400
01-310-404	County BMP Fee	-	-	-	-	-	-
* TOTAL	Permits	171,392	224,042	184,056	113,600	174,400	154,400
	Fines						
01-310-501	Circuit Court Fines	151,391	148,886	130,288	130,000	120,000	120,000
01-310-502	Traffic Fines	52,021	37,257	27,433	30,000	25,000	25,000
01-310-503	Red Light Fines	228,195	619,243	558,014	540,000	540,000	540,000
* TOTAL	Fines	431,607	805,386	715,735	700,000	685,000	685,000
	Transfers-Other Funds						
01-310-601	Administrative Support Reimb.-Water Fu	427,282	416,418	395,115	389,423	389,423	414,058
01-310-605	Transfer From TIF	-	-	-	-	-	9,346
01-310-610	Transfer From Capital Project Fund	-	-	-	-	-	25,000
* TOTAL	Transfer Other Funds	427,282	416,418	395,115	389,423	389,423	448,404
	Charges & Fees						
01-310-700	Planning Application Fees	11,000	10,376	2,850	7,500	2,550	5,000
01-310-701	Public Hearing Fees	4,900	2,550	-	2,627	3,400	2,550
01-310-702	Planning Review Fees	8,278	12,450	-	6,000	12,549	6,000
01-310-703	Annexation Fees	-	500	-	500	500	500
01-310-704	Accident Report Copies	1,885	1,735	1,555	2,000	2,000	2,000
01-310-706	Copies-Ordinances & Maps	209	394	238	350	68	350
01-310-723	Elevator Inspection Fees	7,050	5,450	7,925	5,000	300	5,000
01-310-724	Burglar Alarm Fees	21,665	16,005	20,295	18,000	15,790	18,000
01-310-726	NSF Fee	50	25	75	100	100	100
* TOTAL	Charges & Fees	55,037	49,485	32,938	42,077	37,257	39,500
	Park & Recreation Revenue						
01-310-813	Park & Rec Contribution	-	1,150	1,764	-	-	-
01-310-814	Park Permit Fees	2,003	3,757	4,924	3,000	3,369	3,500
01-310-815	Summer Recreation Fees	12,013	17,296	18,338	15,532	16,498	18,589
01-310-816	Winter Recreation Fees	8,454	9,814	12,290	9,042	9,042	13,178
01-310-817	Special Events	2,437	3,349	2,763	1,900	1,900	2,300
01-310-818	Fall Recreation Fees	4,811	8,145	9,004	5,433	6,553	6,890
01-310-819	Burr Ridge/Willowbrook Baseball Reiml	7,390	7,836	8,077	7,000	6,662	7,000
01-310-820	Holiday Contribution	-	-	-	-	-	-
01-310-821	Check Processing Fee - Gift Certs	-	-	-	-	8	-
01-310-822	BR/WB Baseball Reimb for Facility	6,600	6,600	6,600	7,600	7,600	7,600
* TOTAL	Park & Recreation Revenue	43,708	57,947	63,765	49,557	51,632	59,057
	Other Revenue						
01-310-901	Reimbursements - IRMA	10,464	21,371	12,402	7,500	1,363	7,500
01-310-902	Waste Sticker Fee	10,927	11,457	11,301	12,360	11,496	11,500
01-310-903	Reimbursements - Police Training	-	-	-	-	-	-
01-310-904	50th Anniversary	8,514	8,331	-	-	-	-
01-310-905	Arc Bins	-	-	-	-	-	-
01-310-907	Bid Proposal Deposit	300	270	140	500	140	350
01-310-909	Sale - Fixed Assets	7,903	4,110	3,655	5,000	8,710	5,000
01-310-910	Reimbursements - Tree Planting	525	375	675	500	600	500
01-310-911	Other Reimbursements-Refunds	13,757	24,411	24,385	10,000	11,610	12,000
01-310-912	Reimbursements-Brush Pick-Up	-	-	-	-	-	-

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2013 - APRIL 30, 2014**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
01-310-913	Other Receipts	22,268	385	282	5,000	2,694	2,000
01-310-914	Reimbursements - Park & Rec Memorial	500	500	1,000	1,000	-	1,000
01-310-915	Reimbursements-Police Special Detail	10,570	10,757	9,795	17,550	7,256	8,000
01-310-916	Donations	-	-	-	-	-	-
01-310-917	Reimbursements - PW Other	3,192	2,329	1,838	3,000	-	1,000
01-310-919	Reimbursements - CD Engineering	12,500	-	4,000	2,000	-	1,000
01-310-920	Reimbursements - PW Engineering	15,366	1,500	-	1,500	-	1,000
01-310-921	Reimbursements - PW Construction	-	-	-	1,500	-	-
01-310-922	Federal/State Grants	34,163	99,316	55,619	2,000	1,710	1,000
01-310-923	Reimbursements - Attorney Fees	-	-	-	1,000	-	-
01-310-925	Nicor Gas Annual Payment	22,753	20,564	15,628	21,000	20,000	21,000
01-310-926	Cable Franchise Fees	145,491	166,251	173,362	157,590	179,484	160,000
01-310-928	Drug Forfeitures - State	-	2,763	8,982	500	-	500
01-310-929	Drug Forfeitures - Federal	-	6,132	7,779	500	-	500
01-310-930	Drug Forfeitures - DEA	118,433	15,143	84,220	99,975	99,975	75,202
* TOTAL	Other Revenue	437,626	395,965	415,063	349,975	345,038	309,052
** TOTAL	Operating Revenue	7,429,115	8,138,876	8,193,344	7,843,608	8,288,461	7,944,979
	Non-Operating Revenue						
01-320-108	Interest Income	32,053	19,647	6,043	9,176	1,000	1,000
01-320-109	Changes In Market Value	8,721	8,822	878	-	878	-
** TOTAL	Non-Operating Revenue	40,774	28,469	6,921	9,176	1,878	1,000
*** TOTAL	General Corporate Fund	7,469,889	8,167,345	8,200,265	7,852,784	8,290,339	7,945,979
	Difference from Budget 12-13 to Proposed 13-14:					\$ 93,195	1.19%
	Difference from Budget 12-13 to Estimated Actual 12-13:					\$ 437,555	5.57%
	Difference from Estimated Actual 12-13 to Proposed 13-14:					\$ (344,360)	-4.15%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2013 - APRIL 30, 2014**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
	WATER FUND						
	REVENUES						
	Operating Revenue						
	Charges & Fees:						
02-310-712	Water Sales	1,561,476	1,827,178	1,910,348	2,318,242	2,318,242	2,898,948
02-310-714	Water Meter Sales	3,177	1,983	75	2,000	1,350	2,000
02-310-716	Water Meter Read Sales	6,926	6,638	6,619	6,590	6,590	6,590
02-310-717	Other Revenue	626	500	1,643	1,000	500	1,000
02-310-719	Transfer From Capital Project Fund	-	-	-	-	-	-
02-310-720	Transfer From Water Cap Fund	108,312	-	-	-	-	-
* TOTAL	Charges & Fees	1,680,517	1,836,299	1,918,685	2,327,832	2,326,682	2,908,538
** TOTAL	Operating Revenue	1,680,517	1,836,299	1,918,685	2,327,832	2,326,682	2,908,538
	Non-Operating Revenue						
	Other Income						
02-320-100	Other Income	-	-	-	-	150	-
02-320-108	Interest Income	7,526	3,204	2,288	3,000	910	1,000
02-320-109	Changes in Market Value	-	-	-	-	-	-
02-320-112	Contributed Revenues	-	-	-	-	-	-
02-320-113	Gain/Loss on Sale of Fixed Assets	-	-	(3,583)	-	-	-
* TOTAL	Other Income	7,526	3,204	(1,295)	3,000	1,060	1,000
	Charges & Fees						
02-320-713	Water Connection Fees	5,600	3,000	-	1,500	1,500	1,500
* TOTAL	Charges & Fees	5,600	3,000	-	1,500	1,500	1,500
** TOTAL	Non-Operating Revenue	13,126	6,204	(1,295)	4,500	2,560	2,500
*** TOTAL	Water Fund Revenues	1,693,643	1,842,503	1,917,390	2,332,332	2,329,242	2,911,038

Difference from Budget 12-13 to Proposed 13-14:	\$ 578,706	24.81%
Difference from Budget 12-13 to Estimated Actual 12-13:	\$ (3,090)	-0.13%
Difference from Estimated Actual 12-13 to Proposed 13-14:	\$ 581,796	24.98%

VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2013 - APRIL 30, 2014

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
	Hotel/Motel Tax Fund						
	REVENUES						
	Operating Revenue						
	Other Taxes						
03-310-205	Hotel/Motel Tax	66,641	61,471	66,626	62,220	63,749	64,386
* TOTAL	Other Taxes	66,641	61,471	66,626	62,220	63,749	64,386
	Charges And Fees						
03-310-725	Registration Fees	-	-	-	-	-	-
* TOTAL	Charges And Fees	-	-	-	-	-	-
	Other Revenue						
03-310-913	Other Receipts	-	-	25	-	-	-
03-310-922	Federal/State Grants	-	-	-	-	-	-
* TOTAL	Other Revenue	-	-	25	-	-	-
** TOTAL	Operating Revenue	66,641	61,471	66,651	62,220	63,749	64,386
	Non-Operating Revenue						
	Other Income						
03-320-108	Interest Income	9	22	17	10	12	15
03-320-109	Changes In Market Value	-	-	-	-	-	-
* TOTAL	Other Income	9	22	17	10	12	15
03-320-999	Equity Transfer From General Fund	-	-	-	-	-	-
* TOTAL	Transfers	-	-	-	-	-	-
** TOTAL	Non-Operating Revenue	9	22	17	10	12	15
*** TOTAL	Hotel/Motel Tax Fund	66,650	61,493	66,668	62,230	63,761	64,401
							99.98%
	Difference from Budget 12-13 to Proposed 13-14:					\$ 2,171	3.49%
	Difference from Budget 12-13 to Estimated Actual 12-13:					\$ 1,531	2.46%
	Difference from Estimated Actual 12-13 to Proposed 13-14:					\$ 640	1.00%

VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2013 - APRIL 30, 2014

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
	Motor Fuel Tax Fund						
	REVENUES						
	Operating Revenue						
	Other Taxes						
04-310-216	M F T Receipts	226,301	274,683	251,443	222,328	244,903	205,814
04-310-217	High Growth Cities Program Receipts	-	-	-	-	-	-
* TOTAL	Other Taxes	226,301	274,683	251,443	222,328	244,903	205,814
** TOTAL	Operating Revenue	226,301	274,683	251,443	222,328	244,903	205,814
	Non-Operating Revenue						
04-320-108	Interest Income	56	210	83	208	85	100
* TOTAL	Other Income	56	210	83	208	85	100
** TOTAL	Non-Operating Revenue	56	210	83	208	85	100
*** TOTAL	Motor Fuel Tax Fund Revenues	226,357	274,893	251,526	222,536	244,988	205,914
	Difference from Budget 12-13 to Proposed 13-14:					\$ (16,622)	-7.47%
	Difference from Budget 12-13 to Estimated Actual 12-13:					\$ 22,452	10.09%
	Difference from Estimated Actual 12-13 to Proposed 13-14:					\$ (39,074)	-15.95%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2013 - APRIL 30, 2014**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
	TIF SPECIAL REVENUE FUND						
	REVENUES						
	Operating Revenue						
05-310-102	Current Taxes - TIF	365,361	722,053	743,748	729,744	801,234	801,228
05-310-705	Reimburse General Fund	-	-	-	-	-	-
05-310-706	Issuance of TIF Note	-	-	-	-	-	-
**TOTAL	Operating Revenue	365,361	722,053	743,748	729,744	801,234	801,228
	Non-Operating Revenue						
	Other Income						
05-320-108	Interest Income	71	169	67	8	64	65
*TOTAL	Other Income	71	169	67	8	64	65
**TOTAL	Non-Operating Revenue	71	169	67	8	64	65
**TOTAL	TIF Special Revenue Fund	365,432	722,222	743,815	728,752	801,298	801,293
	Difference from Budget 12-13 to Proposed 13-14:					\$ 72,541	9.95%
	Difference from Budget 12-13 to Estimated Actual 12-13:					\$ 72,546	9.95%
	Difference from Estimated Actual 12-13 to Proposed 13-14:					\$ (5)	0.00%

VILLAGE OF WILLOWBROOK
 ADMINISTRATIVE BUDGET
 MAY 1, 2013 - APRIL 30, 2014

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
	SSA Bond & Interest Fund						
	REVENUES						
	Operating Revenues						
06-310-101	Property Tax Receipts	326,154	15,376	15,917	16,468	15,522	15,500
06-310-102	Bond Proceeds	-	-	-	-	-	-
06-310-103	Transfer from TIF Fund		296,662	304,086	304,292	305,393	305,660
* TOTAL	Operating Revenues	326,154	312,038	320,003	320,760	320,915	321,160
	Non-Operating Revenue						
06-320-108	Interest Income	463	100	15	-	6	-
* TOTAL	Non-Operating Revenue	463	100	15	-	6	-
*** TOTAL	SSA Bond & Interest Fund	326,617	312,138	320,018	320,760	320,921	321,160
	Difference from Budget 12-13 to Proposed 13-14:					\$ 400	0.12%
	Difference from Budget 12-13 to Estimated Actual 12-13:					\$ 161	0.05%
	Difference from Estimated Actual 12-13 to Proposed 13-14:					\$ 239	0.07%

VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2013 - APRIL 30, 2014

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
	Water Capital Improvements Fund						
	REVENUES						
	Operating Revenues						
09-310-604	Transfer From Capital Projects Fund	-	-	-	53,016	53,016	-
09-310-605	Transfer From Water Fund	-	34,100	281,560	134,960	67,480	175,000
09-310-606	DWC Rebate	-	-	-	-	-	-
09-310-920	Developer Contributions	-	-	-	-	-	-
* TOTAL	Operating Revenues	-	34,100	281,560	187,976	120,496	175,000
	Non-Operating Revenue						
09-320-108	Interest Income	292	196	83	200	60	100
09-320-109	Changes In Market Value	-	-	-	-	-	-
* TOTAL	Non-Operating Revenue	292	196	83	200	60	100
*** TOTAL	Water Capital Improvements Fund	292	34,296	281,643	188,176	120,556	175,100
	Difference from Budget 12-13 to Proposed 13-14:					\$ (13,076)	-6.95%
	Difference from Budget 12-13 to Estimated Actual 12-13:					\$ (67,620)	-35.93%
	Difference from Estimated Actual 12-13 to Proposed 13-14:					\$ 54,544	45.24%

VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2013 - APRIL 30, 2014

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
	Capital Projects Fund						
	REVENUES						
	Operating Revenues						
10-310-604	Transfer From Water Cap Fund-DS	-	-	-	-	-	-
10-310-605	Transfer From Water Fund	-	-	-	-	-	-
10-310-606	Transfer From General Fund	-	-	-	-	-	-
10-310-607	Transfer From General Fund - DS	-	-	-	-	-	-
10-310-610	Grants	-	-	-	-	-	-
10-310-611	Grants - 75Th Street	-	-	-	-	-	-
10-310-612	Reimburse - Other	-	-	-	-	-	-
10-310-920	Developer Contributions	86,510	-	-	-	-	-
10-310-922	Other Revenue	-	5,815	-	-	-	-
* TOTAL	Operating Revenues	86,510	5,815	-	-	-	-
	Non-Operating Revenue						
10-320-108	Interest Income	3,035	785	201	200	100	200
10-320-109	Change: In Market Value	-	-	-	-	-	-
10-320-110	Debt Certificates - Land Purchase	-	-	-	-	-	-
10-320-111	Bond Proceeds	-	-	-	-	-	-
10-320-112	Bond Discount	-	-	-	-	-	-
10-310-912	Annexation Fees	-	-	-	-	-	-
10-320-920	Little League Contributions	-	-	-	-	-	-
10-320-921	Residents Contributions	-	-	-	-	-	-
† TOTAL	Non-Operating Revenue	3,035	785	201	200	100	200
**† TOTAL	Capital Projects Fund Revenue	89,545	6,600	201	200	100	200

Difference from Budget 12-13 to Proposed 13-14:	\$	-	0.00%
Difference from Budget 12-13 to Estimated Actual 12-13:	\$	(100)	-50.00%
Difference from Estimated Actual 12-13 to Proposed 13-14:	\$	100	100.00%

VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2013 - APRIL 30, 2014

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
	2008 Bond Fund						
	REVENUES						
	Operating Revenues						
11-310-111	Bond Proceeds	-	-	-	-	-	-
* TOTAL	Operating Revenues	-	-	-	-	-	-
	Non-Operating Revenue						
11-310-101	Transfer from General Fund	-	-	46,586	107,946	107,946	109,178
11-310-102	Transfer from Water Fund	64,214	51,118	50,158	50,798	50,798	51,378
11-310-109	Transfer from Capital Fund	-	108,626	-	-	-	-
11-310-110	Transfer from CIP Fund	-	-	60,000	-	-	-
11-320-108	Interest Income	133,236	159	2	-	-	-
11-320-109	Unrealized Gain/Loss	-	-	(77)	-	-	-
* TOTAL	Non-Operating Revenue	197,450	159,903	156,669	158,744	158,744	160,556
*** TOTAL	2008 Bond Fund	197,450	159,903	156,669	158,744	158,744	160,556
	Difference from Budget 12-13 to Proposed 13-14:					\$ 1,812	1.14%
	Difference from Budget 12-13 to Estimated Actual 12-13:					\$ -	0.00%
	Difference from Estimated Actual 12-13 to Proposed 13-14:					\$ 1,812	1.14%

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2013 - APRIL 30, 2014**

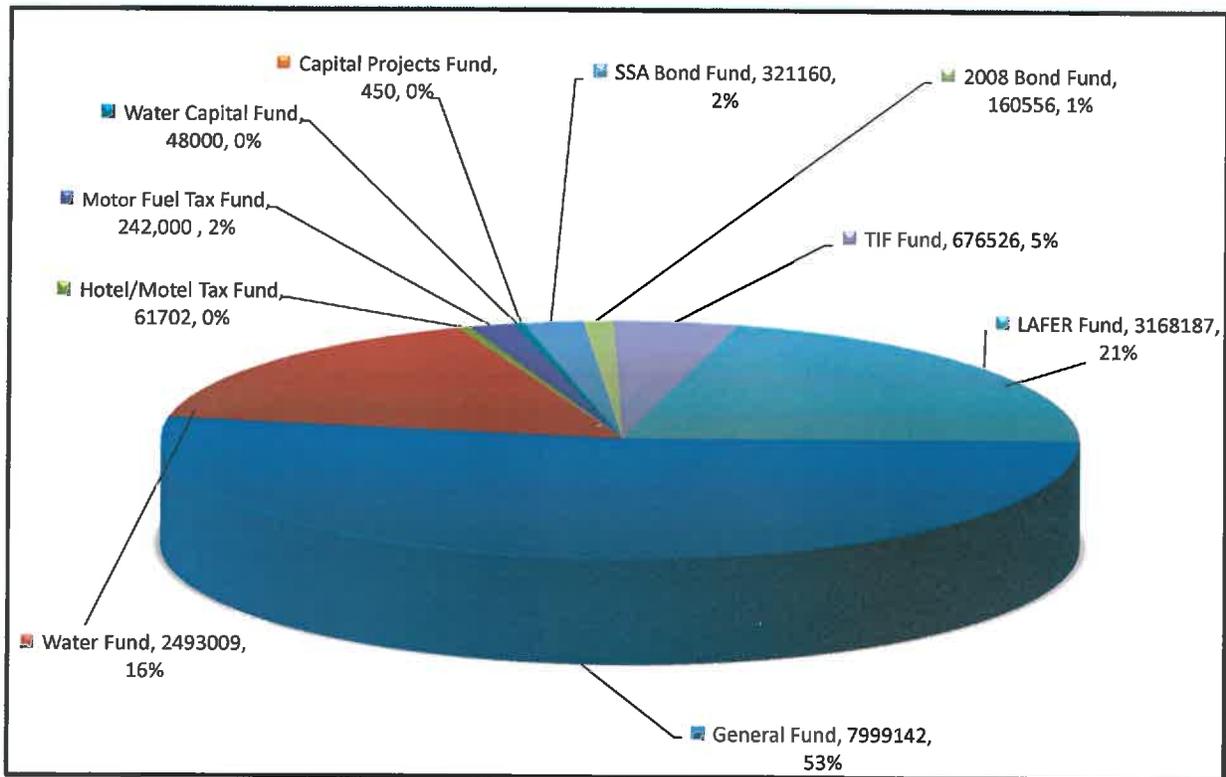
ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
	Land Acquisition, Facility Expansion & Renovation Fund						
	REVENUES						
	Operating Revenues						
	None	-	-	-	-	-	-
* TOTAL	Operating Revenue:	-	-	-	-	-	-
	Non-Operating Revenue						
14-310-101	Transfer from General Fund	-	-	3,165,000	-	-	-
14-320-108	Interest Income	-	-	453	791	2,734	2,750
* TOTAL	Non-Operating Revenue	-	-	3,165,453	791	2,734	2,750
*** TOTAL	Land Acquisition, Facility Expansion &	-	-	3,165,453	791	2,734	2,750
	Difference from Budget 12-13 to Proposed 13-14:					\$ 1,959	247.66%
	Difference from Budget 12-13 to Estimated Actual 12-13:					\$ 1,943	245.64%
	Difference from Estimated Actual 12-13 to Proposed 13-14:					\$ 16	0.59%

EXPENDITURE SUMMARY



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

Description	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Estimated Actual	FY 13-14 Proposed Budget
General Corporate Fund	\$ 7,364,633	\$ 7,251,256	\$ 7,240,914	\$ 10,539,264	\$ 7,181,991	\$ 7,184,047	\$ 7,999,142
Water Fund	1,746,712	1,725,638	1,940,375	2,300,995	2,217,156	2,212,264	2,493,009
Hotel/Motel/Tax Fund	96,853	46,335	57,896	62,573	82,969	83,058	61,702
Motor Fuel Tax Fund	347,523	101,239	196,254	267,524	186,000	197,152	242,000
Tax Increment Financing Fund	98,474	354,922	721,007	723,122	728,064	811,221	676,526
SSA Bond Fund	224,584	322,925	319,040	320,050	320,760	320,760	321,160
SSA Project Fund	127,297	-	-	-	-	51,835	-
Water Capital Improvements Fund	636,058	118,612	22,167	30,338	145,100	53,095	48,000
Capital Projects Fund	1,793,056	903,988	118,908	60,428	53,466	53,444	450
2008 Bond Fund	-	197,450	159,744	156,744	158,744	158,744	160,556
Land Acquisition, Facility Expansion & Renovation Fund	-	-	-	-	-	-	3,168,187
Total Expenditures	\$ 12,435,190	\$ 11,022,365	\$ 10,776,305	\$ 14,461,038	\$ 11,074,250	\$ 11,125,620	\$ 15,170,732



EXPENDITURES BY FUND

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

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

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

General Corporate Fund

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

Expenditure Summary by Department - General Fund				
	FY 12-13 Budget	FY 13-14 Budget	% Change	\$ Change
Village Board & Clerk	\$ 39,013	\$ 59,277	51.94%	\$20,264
Board of Police Commissioners	23,275	23,700	1.83%	425
Administration	1,038,095	1,225,297	18.03%	187,202
Planning & Econ. Development	128,168	132,447	3.34%	4,279
Parks & Recreation	333,549	312,301	-6.40%	(21,348)
Finance	298,462	297,723	-0.25%	(739)
Police	4,161,940	4,478,923	7.62%	316,983

Public Works	814,173	1,112,401	36.63%	298,228
Building & Zoning	237,270	247,895	4.48%	10,625
Fund Transfers	<u>107,946</u>	<u>109,178</u>	<u>1.14%</u>	<u>1,232</u>
Total All Departments	<u>\$ 7,181,991</u>	<u>\$ 7,999,142</u>		<u>\$817,151</u>

Village Board & Clerk – \$59,277

The Village Board & Clerk budget realized a 51.94% increase. Highlights include:

- Includes salaries and benefits for elected officials; an increase for the Mayor and Clerk which were previously approved to take effect in May 2013 account for the increase.
- Funding for office supplies and local conferences.
- Funding for public relations.

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

Board of Police Commissioners – \$23,700

The Board of Police Commissioner's budget includes a 1.83% increase. See the Police Commissioner's tab for line item detail.

Administration Department – \$1,225,297

Exclusive of transfers, the Administration Department budget realized an 18.03% increase, due to:

- Attorney fees for labor negotiations were increased due to the expiration of the existing police union contract.
- The Village's risk management insurance premium increased by 9%.
- The Village budgeted \$120,000 for electronic file archiving for FY 13-14.
- The annual budgeted transfer to the 2008 Bond Fund for principal and interest payments on the 2008 GO ARS bonds was \$109,178 in FY 13-14.

See the Administration Department tab for line item detail.

Planning and Economic Development – \$132,447

The Planning budget realized a 3.34% increase due to an increase in outside consultants' fees. See the Planning & Economic tab for line item detail.

Parks and Recreation – \$312,301

The Parks and Recreation Department budget realized a 6.40% decrease compared to the prior budget.

- No major capital projects were included in the budget.
- \$8,000 is added for an additional seasonal employee.
- \$14,000 is added to fund accessibility improvements, which is derived from unspent Special Recreation Tax money.

See the Parks and Recreation tab for line item detail.

Finance Department – \$297,723

A decrease of .25% is expected compared to the prior budget. Highlights are as follows:

- \$9,200 is added to fund an analysis of the Village's Electronic Resource Planning (ERP) system.
- TIF eligible costs are now been budgeted in the TIF Fund.

See the Finance tab for line item detail.

Police Department – \$4,478,923

The Police Department budget realized a 7.62% increase compared to the prior budget. Highlights are as follows:

- Approximately \$21,000 has been added for union salary increases.
- \$33,900 has been added for anticipated increased overtime.
- \$122,350 has been added to pay off the remaining balance of the SLEP pension.
- 2 new squad cars and in-car video equipment is budgeted for FY 2013-14 (\$136,000).
- Dispatching costs increased \$10,831.
- \$22,500 has been added for equipment maintenance and various equipment.

See the Police Department tab for line item detail.

Public Works – \$1,112,401

The Public Works Department budget realized a 36.63% or \$298,228 increase compared to the prior budget. Highlights are as follows:

- \$203,150 was added for the first year of the Village's emerald ash borer abatement program.
- \$35,000 was included to cover half of the cost of a new dump truck.
- \$28,000 was added for Village entry sign replacement, which will be part of an ITEP grant application.

See the Public Works tab for line item detail.

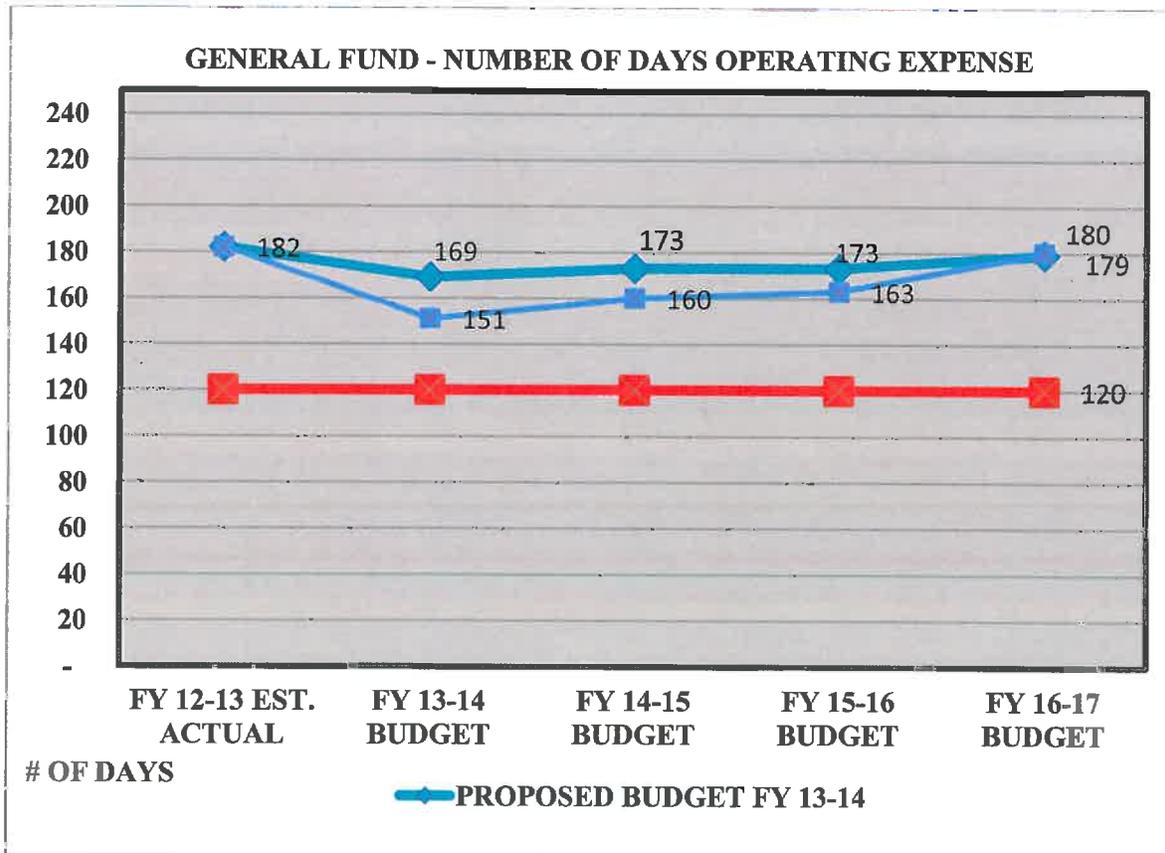
Building & Zoning – \$247,895

The Building & Zoning Department budget realized a 4.48% increase compared to the prior budget due mainly to overtime increases.

See the Building & Zoning tab for line item detail.

General Fund Balance

The General Fund’s fund balance is estimated to be \$3,521,265 at April 30, 2013 and \$3,468,102 at April 30, 2014. As noted throughout the budget document, the Village’s targeted fund balance reserve is 120 days of operating expenses. The projected number of days of operating expense of fund balance at April 30, 2013 is 182 days. The projected number of days operating expenditures of fund balance at April 30, 2014 is 169 days. The steady financial position of the General Fund is a result of staff reductions and other expenditure reductions. The Village cannot continue on this trend and the Village’s long range year plan indicates deficit spending within about seven years. The Board will be investigating options for new revenue sources to fund future operations.



Water Fund

The Water Fund accounts for the costs associated with purchasing water from the DuPage Water Commission and distributing to all customers within the Village. This includes maintaining and improving the water distribution system, storage facilities and providing for the reading, installation, and testing of water meters. The Water Fund's budget of \$2,493,009 is about 12% greater than the prior year due to the 20% increase in water purchase costs from the DuPage Water Commission.

In lieu of issuing debt for the next time the water towers must be painted, the Village is accumulating resources and annually transferring funds over to the Water Capital Improvement Fund. In FY 2013-14 \$175,000 is planned to be transferred. Also, \$51,378 is budgeted for the Water Fund's annual contribution towards the principal and interest due on the Village's 2008 General Obligation Alternate Revenue Source bonds.

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 \$333,628 at April 30, 2013 and \$544,740 at April 30, 2014.

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 2013-14 Hotel/Motel Tax Fund budget was decreased (to normal levels) by 26% or \$21,000, as an FY 2012-13 planned drawdown of fund balance to fund a marketing campaign was completed.

Fund Balance

The fund balance is projected to be \$7,505 at April 30, 2014.

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

Motor Fuel Tax Fund

The Motor Fuel Tax Fund is established in accordance with State Law as a means of accounting for maintenance and construction costs for street, road and transportation projects, subject to approval by the Illinois Department of Transportation. Based on the street maintenance plan adopted last year, the motor fuel fund budget of \$242,000 will be used for crack filling and patching for various roads throughout the Village.

Fund Balance

The fund balance is projected to be \$194,084 at April 30, 2014.

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

Special Tax Allocation (TIF) Fund

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

- Expenditures include debt service of \$349,320.
- A transfer of \$305,660 to the Special Service Area Fund is also budgeted as the taxing districts are overlapping.

Special Service Area Funds

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

- Expenditures include debt service of \$321,160.

Water Capital Improvements Fund

During FY 2006-07, the Water Capital Improvements Fund was created. The fund was established to account for the 20-cent rate reduction the Village received on each thousand gallons of water purchased from the DuPage Water Commission. Effective May 1, 2009, the rate reduction program was eliminated.

The Village has been making an annual transfer from the Water Fund to the Water Capital Improvements Fund to accumulate monies to paint the Village's water towers. This "pay as you go" method was approved by the Village Board rather than issuing debt in the future. In FY 2013-14, \$12,000 was budgeted to complete an engineering analysis to determine exactly when the painting would need to occur and what the cost would be. Other water capital needs are paid from this fund, including \$24,000 budgeted to replace failing water meter transmission units.

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

Capital Projects Fund

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. In addition, the Capital Projects Fund is used when a capital acquisition is financed by several funds or over several accounting periods. No capital projects are intended to be paid from this fund in FY 2013-14.

See the Capital Projects Fund tab for line item detail.

Fund Balance

The fund balance in the Capital Projects Fund is maintained based on projects or improvements approved by the Village Board. The fund balance is projected to be \$86,408 at April 30, 2014.

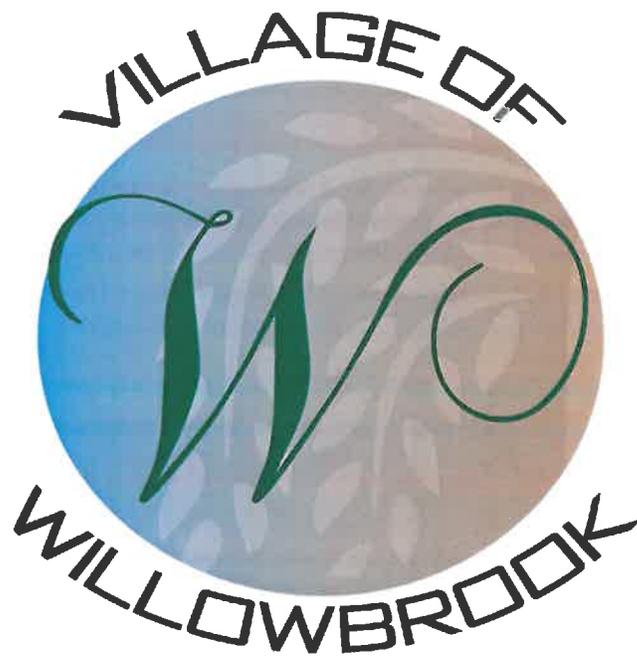
2008 Bond Fund

The 2008 Bond Fund is a debt service fund that is used to pay the principal and interest on the 2008 General Obligation Alternate Revenue Source Bonds issued in July 2008, which financed the new Public Works Facility and the completion of the 75th Street Extension Project. Funding comes from transfers from the General Fund and Water Fund until the debt is paid off in December 2027.

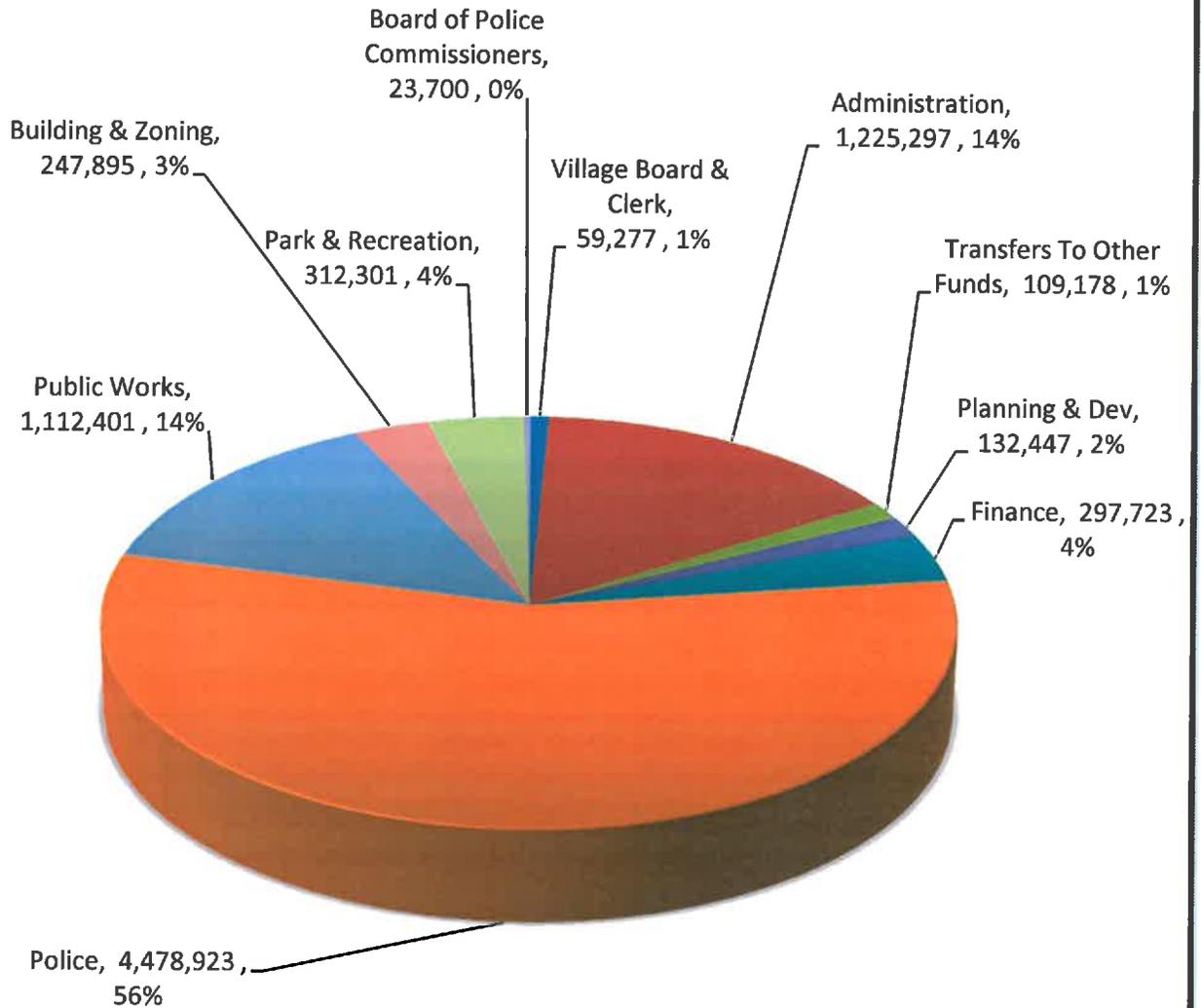
Land Acquisition, Facility Expansion and Renovation Fund

The Village's second capital projects fund is the Land Acquisition, Facility Expansion and Renovation Fund. This fund was created in FY 2011-12 via a transfer of funds from the General Fund. The Village is contemplating several capital acquisitions and renovations in FY 2013-14, and has budgeted \$3,168,187 towards these expenditures.

GENERAL FUND



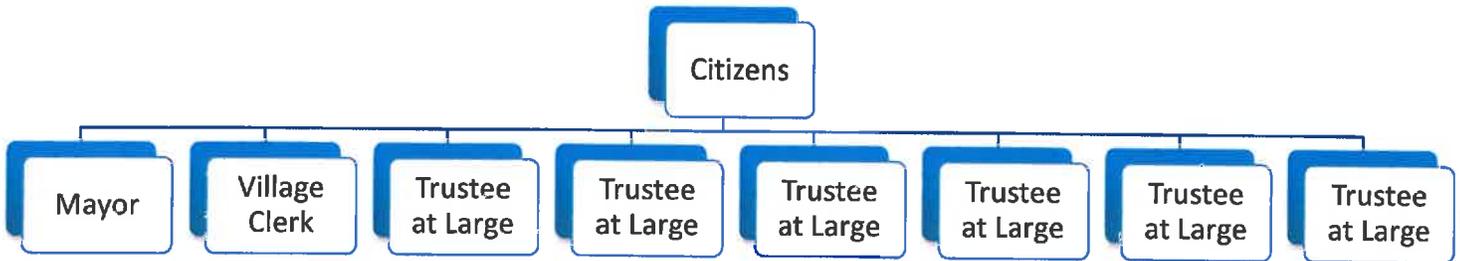
**FY 2013-14
General Fund Expenditures Summary
\$7,999,142**



FINANCIAL SUMMARY - FY 2013-14
GENERAL FUND
5 YEAR FORECAST

	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 EST. ACTUAL	Year 1 FY 13-14 BUDGET PROPOSED	Year 2		Year 3		Year 4		Year 5	
								FY 14-15 BUDGET PROPOSED	%	FY 15-16 BUDGET PROPOSED	%	FY 16-17 BUDGET PROPOSED	%	FY 17-18 BUDGET PROPOSED	%
FUND BALANCE	\$ 3,408,820	\$ 3,608,908	\$ 3,827,541	\$ 4,753,972	\$ 1,885,380	\$ 2,414,973	\$ 3,521,265	\$ 3,468,102	\$ 3,533,721	\$ 3,628,755	\$ 3,766,322				
REVENUES-BASE	7,564,721	7,469,889	8,167,345	8,200,265	7,852,784	8,290,339	7,945,979	7,999,490	8,088,677	8,179,226	8,272,395				
% REVENUE INCREASE	4.71%	-1.25%	9.34%	0.40%	-4.24%	1.10%	1.19%	0.67%	1.11%	1.12%	1.14%				
OPERATING EXPENSES-BASE	6,938,325	7,093,090	7,107,987	7,205,901	6,897,202	7,051,326	7,492,185	7,445,752	7,664,706	7,686,690	7,753,584				
CAPITAL EXPENSES-BASE	381,308	158,166	132,927	121,777	176,843	107,648	397,779	381,389	221,254	249,871	100,255				
TRANSFERS TO OTHER FUNDS	45,000	-	-	3,211,586	107,946	25,073	109,178	106,730	107,683	105,098	105,914				
TOTAL EXPENSE	7,364,633	7,251,256	7,240,914	10,539,264	7,181,991	7,184,047	7,999,142	7,933,871	7,993,643	8,041,659	7,959,753				
%EXPENSE INCREASE	4.64%	-1.54%	-0.14%	45.55%	-31.85%	-31.84%	11.38%	-0.82%	0.75%	0.60%	-1.02%				
NET SURPLUS (DEFICIT)	200,088	218,633	926,431	(2,338,999)	670,793	1,106,292	(53,163)	65,619	95,034	137,567	312,642				
FUND BALANCE	\$ 3,608,908	\$ 3,827,541	\$ 4,753,972	\$ 2,414,973	\$ 2,556,173	\$ 3,521,265	\$ 3,468,102	\$ 3,533,721	\$ 3,628,755	\$ 3,766,322	\$ 4,078,964				
DAYS OPERATING EXP - PROPOSED PLAN					182	182	169	175	173	179	192				
DAYS OPERATING EXP - CURRENT PLAN					134	182	151	160	163	180	190				
RESERVE OBJECTIVE					120	120	120	120	120	120	120				

Village of Willowbrook
Village Board & Clerk
Organization Chart



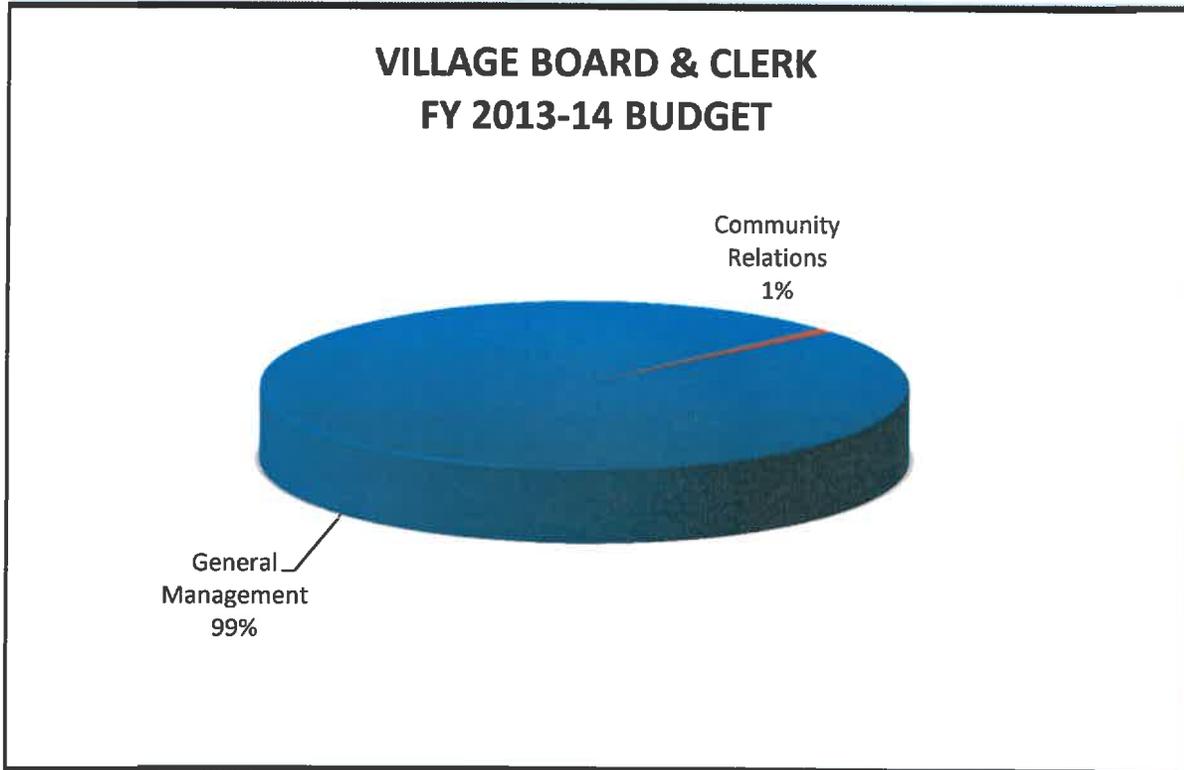
The Village Board establishes policies and procedures for the Village and is responsible for all legislative matters of the Village. The Mayor serves as the chairperson at Board meetings and appoints various Committee Members. The six member Board of Trustees are elected at large on a staggered four-year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

**Village Board and Clerk Budget
Fiscal Year 2013-14**

<u>Program</u>	<u>Description</u>	<u>FY 2012-13 Budget</u>	<u>FY 2013-14 Budget</u>
410	General Management	\$ 38,013	\$ 58,777
420	Community Relations	1,000	500
425	Capital Improvements	-	-
430	Contingencies	-	-
	Total	<u>\$ 39,013</u>	<u>\$ 59,277</u>

Percent Difference

51.94%

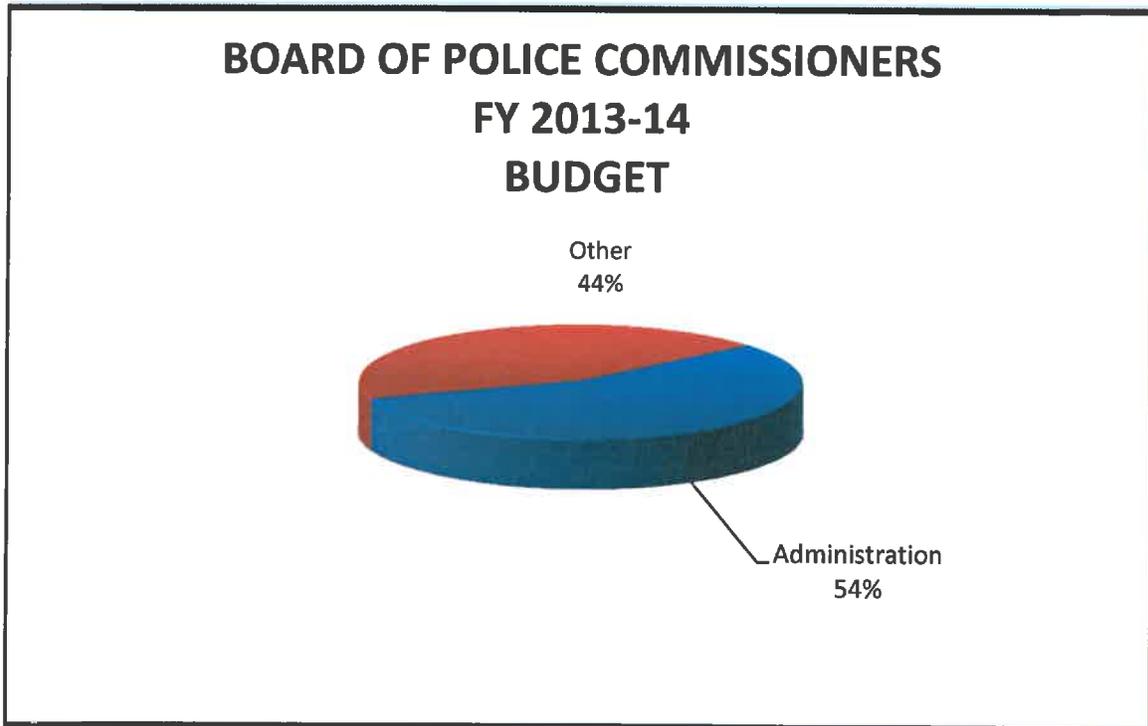


**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2013 - APRIL 30, 2014**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET	
GENERAL CORPORATE FUND EXPENDITURES								
Village Board and Clerk-General Management								
Personnel Services								
01-05-410-101	Salaries President & Village Board	21,150	18,850	19,100	22,900	22,900	40,200	
01-05-410-125	Salary - Village Clerk	4,200	3,450	3,750	4,350	4,350	7,200	
01-05-410-141	Life Ins Benefit - Appointed/Elected	-	-	-	-	612	640	
01-05-410-147	Employee Benefit - Medicare	368	323	333	400	395	687	
01-05-410-161	Social Security FICA	1,575	1,380	1,423	1,700	1,690	2,939	
* TOTAL	Personnel Services	27,293	24,003	24,606	29,350	29,947	51,666	
Supplies & Materials								
01-05-410-201	Phone - Telephones	424	543	541	500	340	450	
01-05-410-301	Office Supplies	515	1,074	769	1,400	286	750	
01-05-410-302	Printing & Publish	-	27	-	50	-	-	
01-05-410-303	Gas-Oil-Wash-Mileage	23	34	91	118	154	125	
01-05-410-304	Schools-Conference Travel	2,789	2,988	2,096	4,120	1,782	2,940	
01-05-410-305	Strategic Planning	-	2,993	-	-	-	-	
01-05-410-307	Fees Dues Subscriptions	471	621	1,447	2,475	1,750	2,246	
01-05-410-308	Wellness	-	-	-	-	-	600	
01-05-410-311	Postage & Meter Rent	-	-	-	-	-	-	
01-05-410-315	Copy Service	-	-	-	-	-	-	
* TOTAL	Supplies & Materials	4,222	8,280	4,944	8,663	4,312	7,111	
** TOTAL	Village Board & Clerk-General Manager	31,515	32,283	29,550	38,013	34,259	58,777	
Village Board & Clerk-Community Relations								
Supplies & Materials								
01-05-420-365	Public Relations	1,318	640	125	1,000	452	500	
01-05-420-367	Appreciation Dinners	-	-	-	-	-	-	
01-05-420-368	Village Anniversary Celebration	13,705	8,580	355	-	-	-	
* TOTAL	Supplies & Materials	15,023	9,220	480	1,000	452	500	
** TOTAL	Village Board & Clerk-Community Relat	15,023	9,220	480	1,000	452	500	
Village Board & Clerk-Capital Improvements								
Capital Expenditures								
01-05-425-611	Furniture & Office Equipment	-	-	-	-	-	-	
01-05-425-641	E D P Equipment	-	-	-	-	-	-	
* TOTAL	Capital Expenditures	-	-	-	-	-	-	
** TOTAL	Village Board & Clerk-Capital Improven	-	-	-	-	-	-	
Village Board & Clerk Contingencies								
01-05-430-799	Contingencies	-	-	-	-	-	-	
* TOTAL	Contingencies	-	-	-	-	-	-	
** TOTAL	Village Board & Clerk Contingencies	-	-	-	-	-	-	
*** TOTAL	Total-Village Board & Clerk	46,538	41,503	30,030	39,013	34,711	59,277	
Difference from Budget 12-13 to Proposed 13-14:						\$	20,264	51.94%
Difference from Budget 12-13 to Estimated Actual 12-13:						\$	(4,302)	-11.0%
Difference from Estimated Actual 12-13 to Proposed 13-14:						\$	24,566	70.8%

**Board of Police Commissioners Budget
Fiscal Year 2013-14**

<u>Program</u>	<u>Description</u>	<u>FY 2012-13 Budget</u>	<u>FY 2013-14 Budget</u>
435	Administration	\$ 12,775	\$ 13,200
440	Other	10,500	10,500
445	Contingencies	-	-
	Total	\$ 23,275	\$ 23,700
	Percent Difference		1.83%



**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2013 - APRIL 30, 2014**

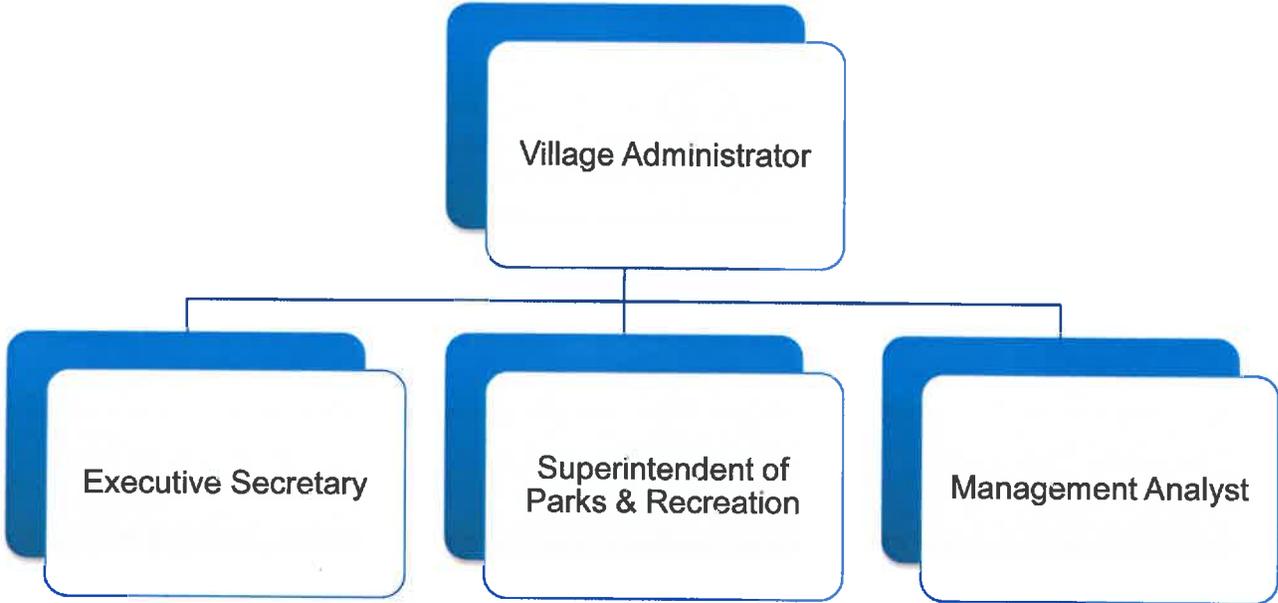
ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
	Board of Police Commissioners-Adm						
	Contractual Services						
01-07-435-104	Part Time - Clerical	-	-	-	500	500	500
01-07-435-148	Life Ins Benefit - Appointed/Elected	-	-	-	-	-	400
01-07-435-239	Fees - Village Attorney	776	182	-	10,000	5,000	10,000
* TOTAL	Contractual Services	776	182	-	10,500	5,500	10,900
	Supplies & Materials						
01-07-435-301	Office Supplies	-	262	-	100	100	100
01-07-435-302	Printing & Publishing	-	761	-	1,000	800	1,000
01-07-435-304	Schools Conference Travel	-	1,500	-	300	300	300
01-07-435-307	Fees Dues Subscriptions	375	375	375	375	375	400
01-07-435-311	Postage & Meter Rent	-	252	-	500	250	500
* TOTAL	Supplies & Materials	375	3,150	375	2,275	1,825	2,300
** TOTAL	Board of Police Commissioners-Adm	1,151	3,332	375	12,775	7,325	13,200
	Other Expenditures						
01-07-440-541	Exams - Physical Agility	-	-	-	-	-	-
01-07-440-542	Exams - Written	-	8,972	-	8,000	4,000	4,000
01-07-440-543	Exams - Physical	-	-	-	500	500	500
01-07-440-544	Exams - Psychological	-	-	-	1,000	1,000	4,000
01-07-440-545	Exams - Polygraph	-	-	-	1,000	1,000	2,000
* TOTAL	Other Expenditures	-	8,972	-	10,500	6,500	10,500
** TOTAL	Other Expenditures	-	8,972	-	10,500	6,500	10,500
	BOPC. - Contingencies						
01-07-445-799	Contingencies	-	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-	-
** TOTAL	BOPC. - Contingencies	-	-	-	-	-	-
*** TOTAL	Total Board of Police Commission	1,151	12,304	375	23,275	13,825	23,700

Difference from Budget 12-13 to Proposed 13-14: \$ 425 1.83%

Difference from Budget 12-13 to Estimated Actual 12-13: \$ (9,450) -40.60%

Difference from Estimated Actual 12-13 to Proposed 13-14: \$ 9,875 0.00%

Village of Willowbrook
Administration
Organizational Chart



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

Administration Department

Fiscal Year 2013-14 Goals and Objectives

1. Support and advance the initiatives of the Village Mayor and Board of Trustees
 - Provide direction to the Village Board to further explore facilities expansion and renovation, as identified in the annual Goal Setting Workshop.
 - Participate in professional organizations and related initiatives as time permits.
 - Pursue Village legislative initiatives through membership in DuPage Mayors and Managers Conference, Metropolitan Mayors Caucus, and West Central Municipal Conference.
 - Complete revisions of Employee Job Descriptions, Employee Performance Evaluation Forms, and Employee Personnel Manual, with the assistance of an HR consultant.
2. Identify and present opportunities to enhance the quality of life in the community
 - Maintain a working network with local officials and business leaders to increase the efficient use of community resources and seek opportunities to reduce expenses.
 - Consider the formation of a local Business Advisory Committee to improve communications with the business community and the sharing of information for economic development purposes.
 - Conduct the annual Community Needs Survey to continue to engage the community and receive feedback on the level of service provided.
3. Engage a financial consultant to perform a third-party assessment of current Village spending needs in order to provide recommendations as to be best methods of funding the identified items.
4. Initiate an employee wellness program to be conducted by Edward Heart Hospital, Naperville.
5. Capital Improvement Projects:
 - Re-paint administration side of the Village Hall building
 - Replace Village Hall exterior building identification sign to incorporate the newly adopted Village logo
 - Replace the floor covering in the Village Hall Council Chambers

Administration Department

Fiscal Year 2012-2013 Goals and Accomplishments

1. Supported and advanced the initiatives of the Village Board of Trustees:
 - Staff researched and provided direction in response to various conceptual ideas raised by the Village Board to reduce operational costs, including the evaluation of outsourcing opportunities and aggressively pursuing grant opportunities to reduce capital expenses.
 - Select staff and elected officials actively participated in various professional organizations (e.g., DMMC, IML, and the Metropolitan Mayors Caucus).
 - Village Board adopted via resolution the legislative priorities outlined within the 2013 DuPage Mayors and Managers Conference Legislative Action Program.
 - Village Administration staff actively consulted with representatives from Sikich HR on personnel issues. Various personnel related projects, including employee job descriptions and performance evaluations, are ongoing.
2. Identified and presented opportunities to enhance the quality of life in the community
 - Attended quarterly meetings of the DuPage County District 3 Group in order to maintain a working network with local officials and business leaders to increase efficient use of community resources.
 - The 2012 Community Needs Survey was sent out to 1,000 random residential locations in July with responses to be received by September. The results of the survey were shared with the Village Board during the FY13/14 Budget Workshop and served to direct areas of consideration.
3. As part of the annual budget process, discussions with the Village Board occurred to identify a long-term financial plan and provide direction.
 - Current community leaders (i.e., elected officials) are hesitant to seek new revenues sources at this time given the state of the economy. Although discussions continue, their continued approach to the matter is to seek grant revenue to reduce capital expenditures.
 - The Village Board remains very involved, and scrutinizes the warrants list at each Board meeting, to ensure that resources are allocated in the most efficient manner.
 - As part of the FY13/14 Budget preparation, both a five and fifteen year long-range plan and financial models were generated to assist in planning possible future revenue enhancements.
4. Cabinets and countertops were replaced throughout the Village Hall. New window treatments were purchased and installed in the Council Chambers.

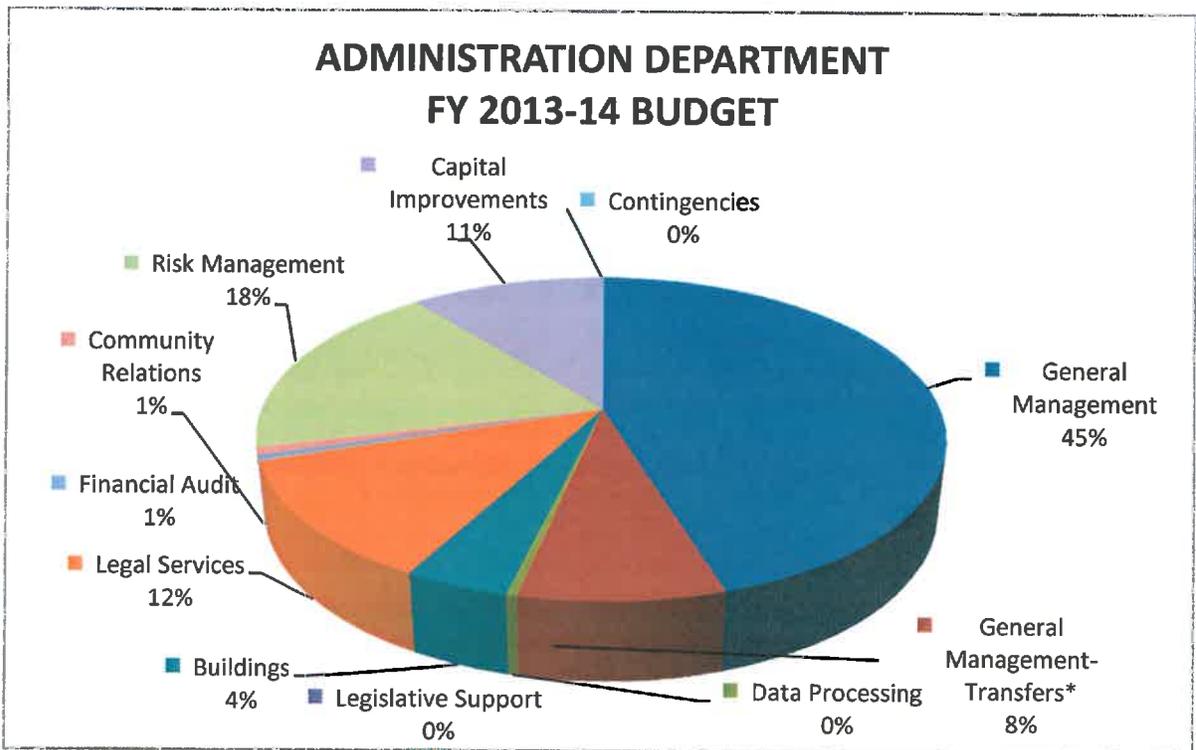
**Administration Department Budget
Fiscal Year 2013-14**

<u>Program</u>	<u>Description</u>	<u>FY 2012-13 Budget</u>	<u>FY 2013-14 Budget</u>
455	General Management	\$ 586,201	\$ 602,056
455	General Management-Transfers*	107,946	109,178
460	Data Processing	5,000	5,450
461	Legislative Support	-	-
466	Buildings	51,020	54,582
470	Legal Services	130,000	160,000
471	Financial Audit	11,750	6,750
475	Community Relations	6,810	10,602
480	Risk Management	211,209	240,695
485	Capital Improvements	36,105	145,162
490	Contingencies	-	-
	Total	\$ 1,146,041	\$ 1,334,475

* Includes transfers to other funds

Percent Difference

16.44%



**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2013 - APRIL 30, 2014**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
Administration-General Management							
Personnel Services							
01-10-455-101	Salaries	97,258	-	67,699	70,000	70,000	73,500
01-10-455-102	Overtime	(109)	3,661	3,613	5,000	3,800	5,000
01-10-455-104	Part Time - Clerical	2,162	-	-	-	253	-
01-10-455-106	Management Analyst	14,352	20,307	48,680	51,193	51,193	52,473
01-10-455-126	Salaries - Clerical	65,896	107,896	63,334	65,865	65,865	67,513
01-10-455-131	Personal Recruitment	-	2,135	-	-	789	-
01-10-455-141	Employee Benefit - Medical Insurance	34,431	33,257	45,273	25,110	48,046	18,156
01-10-455-144	Employee Benefit - Unemployment Insur	169	397	1,014	325	140	1,179
01-10-455-147	Employee Benefit - Medicare	3,191	2,301	3,001	2,785	3,512	2,878
01-10-455-151	I M R F	26,549	22,436	31,805	35,049	40,112	40,500
01-10-455-155	SLEP Pension (moved to Police)	21,260	60,362	36,245	-	-	-
01-10-455-161	Social Security FICA	10,084	8,955	10,827	11,908	11,849	12,306
* TOTAL	Personnel Services	275,243	261,707	311,491	267,235	295,559	273,505
Contractual Services							
01-10-455-201	Phone - Telephones	12,253	13,512	15,184	13,900	13,900	13,900
01-10-455-225	Maintenance - Radio	-	-	-	-	-	-
01-10-455-231	Rent - Storage	7,088	-	-	-	-	-
01-10-455-265	Census	-	-	-	-	-	-
01-10-455-266	Codify Ordinances	954	3,274	5,511	3,000	3,000	3,000
01-10-455-267	Document Storage	-	-	-	-	-	-
* TOTAL	Contractual Services	20,295	16,786	20,695	16,900	16,900	16,900
Supplies & Materials							
01-10-455-301	Office Supplies	11,708	9,667	10,874	10,900	10,900	10,900
01-10-455-302	Printing & Publish	2,010	610	1,803	1,650	1,650	1,650
01-10-455-303	Gas-Oil-Wash-Mileage	524	1,330	1,471	2,761	2,761	2,761
01-10-455-304	Schools-Conference Travel	1,571	1,654	2,054	2,040	2,040	2,040
01-10-455-305	Strategic Organizational Planning	-	-	-	-	-	-
01-10-455-307	Fees Dues Subscriptions	16,518	14,454	11,675	15,010	15,010	15,010
01-10-455-311	Postage & Meter Rent	3,746	3,261	6,320	4,455	4,455	4,455
01-10-455-315	Copy Service	3,309	3,530	5,062	3,200	3,200	3,200
01-10-455-355	Commissary Provision	656	1,274	1,411	1,000	1,000	1,000
* TOTAL	Supplies & Materials	40,042	35,780	40,670	41,016	41,016	41,016
Equipment-Office							
01-10-455-409	Maintenance - Vehicles	89	80	678	500	1,500	1,000
01-10-455-410	Maintenance - Vehicles Engines	5,162	-	-	-	-	-
01-10-455-411	Maintenance - Equipment	-	1,014	-	1,000	1,000	1,000
* TOTAL	Equipment-Office	5,251	1,094	678	1,500	2,500	2,000
Other Expenditures							
01-10-455-505	Cash - Over Or Short	7	78	(37)	-	(3)	-
01-10-455-506	Transfer to 2008 Bond Fund - DS	-	-	46,586	107,946	107,946	109,178
01-10-455-507	Transfer to Land Acq, Facility Exp & Re	-	-	3,165,000	-	-	-
01-10-455-510	Contribution To TIF	-	-	-	-	-	-
01-10-455-511	Transfer to Capital Projects Fund	-	-	-	-	-	-
01-10-455-512	Sales Tax Rebate	-	-	-	-	-	-
01-10-455-513	Sales Tax Rebate- Town Center	190,990	265,977	267,912	259,550	255,470	268,635
* TOTAL	Other Expenditures	190,997	266,055	3,479,461	367,496	363,413	377,813
** TOTAL	Administration-General Management	531,828	581,422	3,852,995	694,147	719,388	711,234
Administration-Data Processing							
Contractual Services							
01-10-460-212	E.D.P. Software	1,774	1,998	1,829	800	2,071	1,500
01-10-460-213	GIS	-	-	-	-	-	-
01-10-460-263	Maintenance - Office Machines	-	-	-	250	-	-
* TOTAL	Contractual Services	1,774	1,998	1,829	1,050	2,071	1,500
Supplies & Materials							
01-10-460-305	Personnel Training	-	250	-	250	-	250
01-10-460-306	Consulting Services	20,000	3,206	2,835	3,200	4,402	3,200
01-10-460-331	Operating Supplies	176	358	257	500	500	500
* TOTAL	Supplies & Materials	20,176	3,814	3,092	3,950	4,902	3,950
** TOTAL	Administration-Data Processing	21,950	5,812	4,921	5,000	6,973	5,450

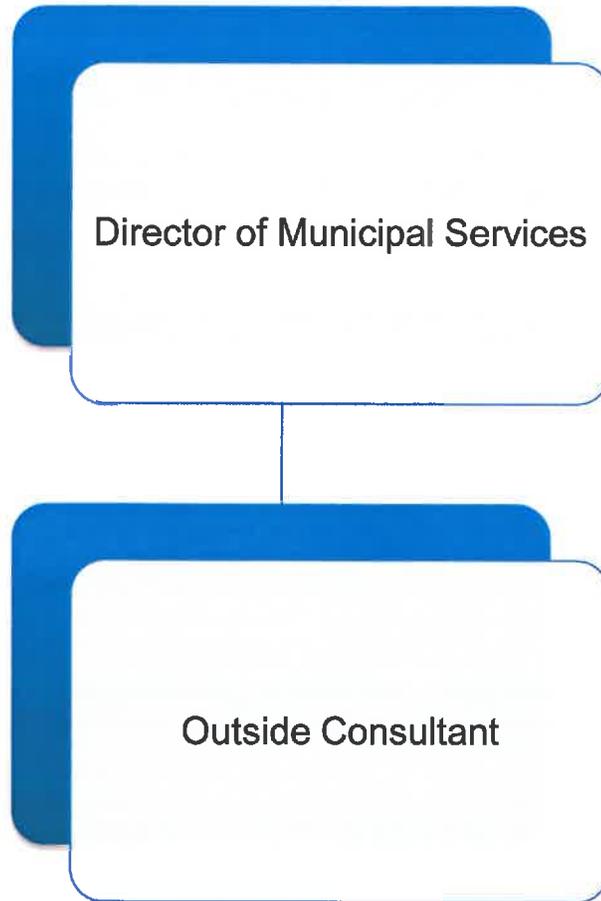
**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2013 - APRIL 30, 2014**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
	Administration-Legislative Support						
	Personnel Services						
01-10-461-116	Salary - President & Board Of Trustees	-	-	-	-	-	-
01-10-461-122	Salary - Village Clerk	-	-	-	-	-	-
* TOTAL	Personnel Services	-	-	-	-	-	-
** TOTAL	Administration-Legislative Support	-	-	-	-	-	-
	Administration-Buildings						
	Contractual Services						
01-10-466-228	Maintenance - Building	36,008	41,356	37,211	35,620	38,700	39,182
01-10-466-235	Nicor Gas	5,264	4,771	4,063	3,500	3,500	3,500
01-10-466-293	Landscape - Village Hall	1,870	3,003	4,689	4,000	4,000	4,000
* TOTAL	Contractual Services	43,142	49,130	45,963	43,120	46,200	46,682
	Supplies & Materials						
01-10-466-351	Building Maintenance Supplies	10,510	7,713	6,687	7,600	7,600	7,600
01-10-466-385	Sanitary User Charge	322	335	284	300	300	300
* TOTAL	Supplies & Materials	10,832	8,048	6,971	7,900	7,900	7,900
** TOTAL	Administration-Buildings	53,974	57,178	52,934	51,020	54,100	54,582
	Administration-Legal Services						
	Contractual Services						
01-10-470-239	Fees - Village Attorney	90,766	84,938	140,780	100,000	100,000	100,000
01-10-470-241	Fees - Special Attorney	-	6,692	3,512	5,000	5,000	5,000
01-10-470-242	Fees - Labor Counsel	43,981	20,409	46,601	25,000	25,000	55,000
* TOTAL	Contractual Services	134,747	112,039	190,893	130,000	130,000	160,000
** TOTAL	Administration-Legal Services	134,747	112,039	190,893	130,000	130,000	160,000
	Administration-Financial Audit						
	Contractual Services						
01-10-471-252	Financial Services	-	-	1,750	1,750	1,750	1,750
01-10-471-253	Consulting Fees	102,426	58,109	5,513	10,000	5,000	5,000
* TOTAL	Contractual Services	102,426	58,109	7,263	11,750	6,750	6,750
** TOTAL	Administration-Financial Audit	102,426	58,109	7,263	11,750	6,750	6,750
	Administration-Community Relations						
	Supplies & Materials						
01-10-475-365	Public Relations	2,494	4,155	5,116	2,810	2,810	2,810
01-10-475-366	Newsletter	6,886	-	45	-	-	5,292
01-10-475-367	Appreciation Dinners	-	-	-	-	-	-
01-10-475-368	Dinner Dance	-	-	-	-	-	-
01-10-475-369	Home Page	-	-	-	-	-	-
01-10-475-370	Meals-On-Wheels	1,500	1,500	1,500	3,000	3,000	1,500
01-10-475-372	Senior Citizen Taxi Program	750	750	525	1,000	1,000	1,000
01-10-475-373	Community Events	-	-	-	-	-	-
* TOTAL	Supplies & Materials	11,630	6,405	7,186	6,810	6,810	10,602
** TOTAL	Administration-Community Relations	11,630	6,405	7,186	6,810	6,810	10,602
	Administration-Risk Management						
	Contractual Services						
01-10-480-272	Insurance - IRMA	174,002	195,478	211,331	205,709	205,709	224,020
01-10-480-273	Self Insurance - Deductible	-	-	527	2,500	2,500	2,500
01-10-480-274	Claims Expense	-	-	-	-	-	-
01-10-480-275	Bonds - Self Insurance	-	-	-	-	-	-
01-10-480-276	Wellness	2,807	2,843	1,609	3,000	3,000	14,175
01-10-480-277	Reimb. Exp. - IRMA Claims	-	-	-	-	-	-
* TOTAL	Contractual Services	176,809	198,321	213,467	211,209	211,209	240,695
** TOTAL	Administration-Risk Management	176,809	198,321	213,467	211,209	211,209	240,695
	Administration-Capital Improvement						
	Capital Expenditures						
01-10-485-602	Building Improvements	10,612	1,800	9,925	31,500	31,500	24,000
01-10-485-611	Furniture & Office Equipment	-	-	22,347	500	500	500
01-10-485-625	Vehicles - New & Other	-	-	-	-	-	-
01-10-485-641	EDP Operating Equipment	1,690	2,590	135	4,105	4,355	120,662
01-10-485-651	Land Acquisition	-	-	-	-	-	-
* TOTAL	Capital Expenditures	12,302	4,390	32,407	36,105	36,355	145,162
** TOTAL	Administration-Capital Improvement	12,302	4,390	32,407	36,105	36,355	145,162

VILLAGE OF WILLOWBROOK
 ADMINISTRATIVE BUDGET
 MAY 1, 2013 - APRIL 30, 2014

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
01-10-490-799	Administration Contingencies	-	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-	-
** TOTAL	Administration-Contingencies	-	-	-	-	-	-
*** TOTAL	Total-Administration	1,045,666	1,023,676	4,362,066	1,146,041	1,171,585	1,334,475
	Difference from Budget 12-13 to Proposed 13-14:					\$ 188,434	16.4%
	Difference from Budget 12-13 to Estimated Actual 12-13:					\$ 25,544	2.2%
	Difference from Estimated Actual 12-13 to Proposed 13-14:					\$ 162,890	13.9%

Village of Willowbrook
Planning & Economic Development
Organization Chart



The Planning & Economic Development Division is responsible for the economic development of the Village as well as coordinating land use, zoning and development activities, ensuring that they enhance the quality of life of the residents, preserving Village character and maintaining 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

Fiscal Year 2013-14 Goals and Objectives

1. Economic Development

- Consider the formation of a new Business Advisory Committee to improve communication with local businesses and share information for economic development purposes, focusing on new business attraction and existing business retention.
- Continue to update the Willowbrook Retail Inventory as a tool to promote local retail and fill vacancies. This duty will fall under the position of Management Analyst.
- Monitor retail vacancies and strive to maintain the Village-wide retail occupancy rate above 90%. Both the Building Inspector and Management Analyst will monitor vacancies, and consider actions to find new businesses to fill those vacancies.
- Continue to work with the purchaser of the K-Mart property located at 840 Plainfield Road to obtain a redevelopment of the currently vacant site. The zoning entitlement process is to begin in the fall of 2013 with construction occurring in the spring of 2014. New businesses to begin to open late in 2014.
- Continue to hold a minimum of two (2) meetings throughout the year with the Village Hotel/Motel Tax Committee and the DuPage Convention and Visitors Bureau (DCVB) to promote Willowbrook's hotels and retail opportunities. Consider additional promotional and advertising as opportunities arise (e.g., billboards, etc.).

2. Land Planning and Zoning

- Complete a comprehensive update to Title 9 (Zoning) of the Village Code of Ordinances to promote sound planning and land development and an enhanced community landscape.
- Obtain proposals including cost estimates to complete an update of the Village's current Comprehensive Land Use Plan (1993). Bring information to the Board during the annual budget process for inclusion in the FY 2014/15 budget.
- Continue to network with local and regional planning and economic development agencies to improve land planning and economic development in Willowbrook.
- Continue to pursue land acquisitions to expand Willowbrook's park land in compliance with established policies and begin negotiations on the terms of acquisition with any of the various owners that are interested in selling. Consider available grants (e.g., OSLAD) for funding acquisition and development of such properties.

Fiscal Year 2012-13 Goals and Accomplishments

1. Economic Development

- The Mayor and Board of Trustees have continued the practice of recognizing long-standing businesses via a Board adopted proclamation and an article in the local newspaper.
- The Management Analyst position within the Administration Department updated the Willowbrook Retail Inventory quarterly and posted on the Village website. From this report, the occupancy rate is determined.
- The owner of the Pete's Fresh Market grocery chain purchased the Willowbrook K-Mart property in the spring of 2013 for \$12 M. Staff has been working with the new owners on a complete re-development of the parcel, including the widening of Plainfield Road which will require the installation of public improvements in order to properly handle the increased traffic volumes and to increase tax revenues.
- Staff continued to work very closely with the Village Hotel/Motel Tax Committee and the DuPage Convention and Visitors Bureau to promote Willowbrook's hotels and retail opportunities, using historic Route 66 as the advertising theme.

2. Land Planning and Zoning

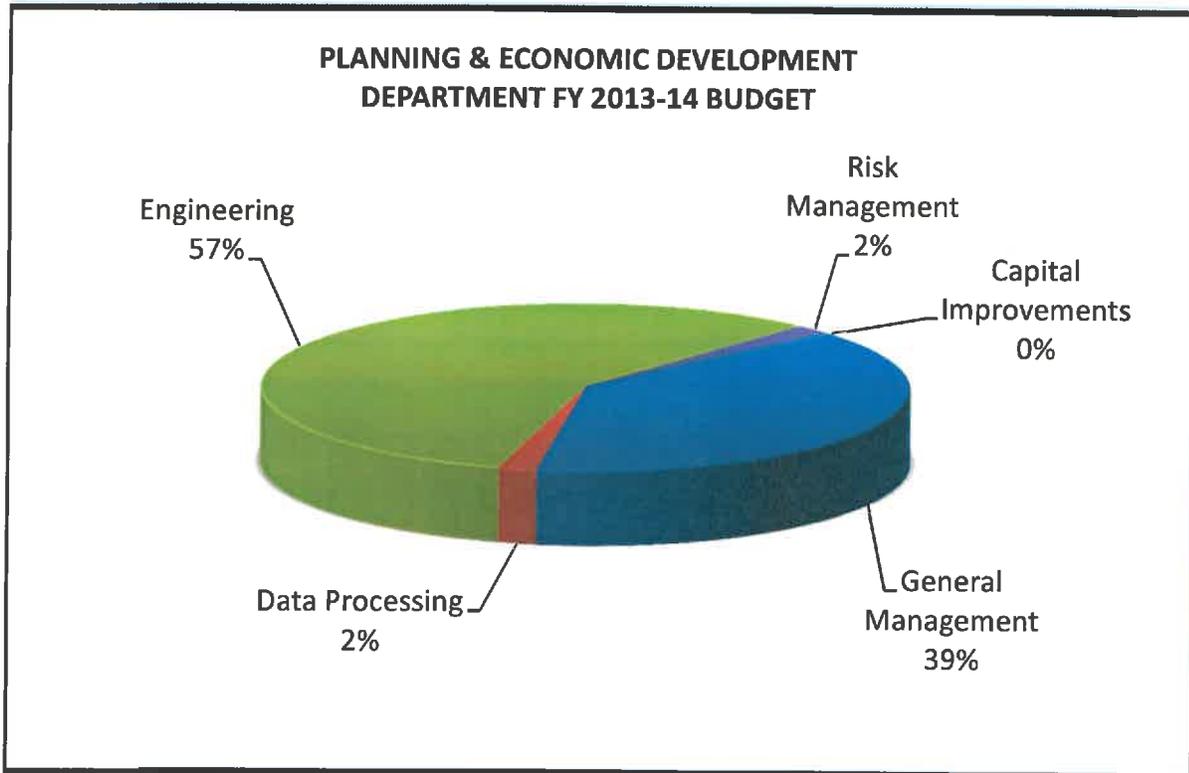
- The Village utilized the services of a Planning Consultant to coordinate the review and provide comments on significant zoning cases within unincorporated DuPage County, which improved designs aimed at minimizing impacts on local residents.
- Both staff and the Village Planning Consultant continued to work on comprehensive revisions to the Village Zoning Ordinance and present them to the Village Plan Commission for feedback. Meetings with the Plan Commission to review newly drafted sections have continued. The re-write is approximately 50% completed.
- Village staff continued to work with local agencies to improve planning, remove development obstacles, and streamline the land entitlement process. This year, quarterly meetings with representatives of the Flag Creek Water Reclamation District were held to address perceived development issues created by that organization.
- Currently, the owner of the five (5) unincorporated properties within the Soper Triangle area is unwilling to negotiate annexation agreements. The Village Board has decided not to attempt to extend utilities to attract annexations within this area.
- To obtain additional park open space, the Village received market appraisals of seven (7) identified residential properties located west of Community Park. The appraisal reports were distributed to the owners.

**Planning & Economic Development Department Budget
Fiscal Year 2013-14**

<u>Program</u>	<u>Description</u>	<u>FY 2012-13 Budget</u>	<u>FY 2013-14 Budget</u>
510	General Management	\$ 48,589	\$ 51,000
515	Data Processing	3,100	2,500
520	Engineering	70,900	75,950
535	Risk Management	2,500	2,500
540	Capital Improvements	3,079	497
544	Contingencies	-	-
	Total	\$ 128,168	\$ 132,447

Percent Difference

3.34%



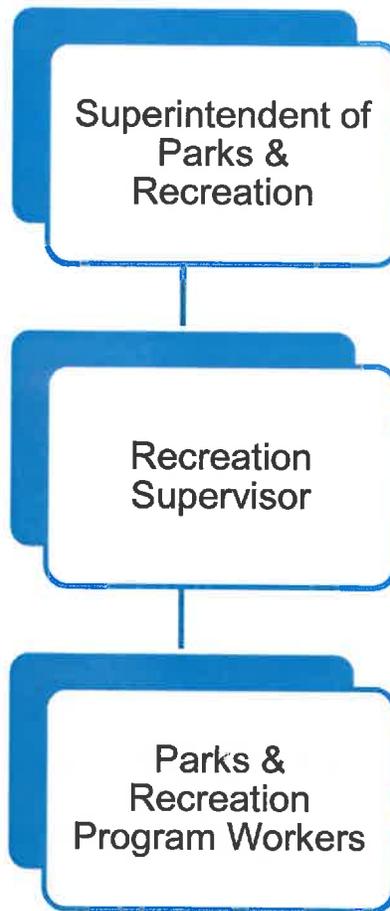
**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2013 - APRIL 30, 2014**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
	Planning & Dev-General Management						
	Personnel Services						
01-15-510-101	Salaries - Permanent Employees	61,604	(357)	-	-	-	-
01-15-510-102	Overtime	120	240	-	1,050	1,050	1,050
01-15-510-104	Part Time Clerical	-	-	-	-	-	-
01-15-510-126	Salaries - Clerical	23,796	23,705	24,391	24,783	24,783	25,403
01-15-510-141	Employee Benefits - Medical	13,007	8,928	8,643	8,856	8,856	8,918
01-15-510-144	Employee Benefits - Unemployment	117	105	23	54	54	197
01-15-510-147	Employee Benefits - Medicare	1,225	330	334	375	375	384
01-15-510-151	I M R F	11,771	3,755	3,998	4,714	4,714	5,398
01-15-510-161	Social Security FICA	5,238	1,410	1,426	1,602	1,602	1,640
* TOTAL	Personnel Services	116,878	38,116	38,815	41,434	41,434	42,990
	Contractual Services						
01-15-510-201	Telephones	-	-	-	-	-	-
01-15-510-231	Rental - Storage	-	-	-	-	-	-
01-15-510-232	Consultants-Design & Other	-	-	7,500	5,000	5,000	5,000
* TOTAL	Contractual Services	-	-	7,500	5,000	5,000	5,000
	Supplies & Materials						
01-15-510-301	Office Supplies	225	16	933	200	200	200
01-15-510-302	Printing & Publishing	2,751	1,763	1,569	1,300	1,500	1,300
01-15-510-303	Gas-Oil-Wash-Mileage	82	-	23	-	-	-
01-15-510-304	Schools Conference Travel	3,277	-	37	-	-	-
01-15-510-307	Fees Dues Subscriptions	424	314	196	405	500	475
01-15-510-311	Postage & Meter Rent	493	333	234	250	250	250
01-15-510-335	Camera Supplies	-	-	-	-	-	-
01-15-510-340	Plan Commission Compensation	-	-	125	-	-	785
* TOTAL	Supplies & Materials	7,252	2,426	3,117	2,155	2,450	3,010
	Equipment-Office						
01-15-510-401	Operating Equipment	-	-	-	-	-	-
01-15-510-409	Maintenance - Vehicles	-	-	-	-	-	-
01-15-510-411	Maintenance - Radio Equip	-	-	-	-	-	-
* TOTAL	Equipment-Office	-	-	-	-	-	-
** TOTAL	Planning & Dev-General Management	124,130	40,542	49,432	48,589	48,884	51,000
	Planning & Dev Data Processing						
	Contractual Services						
01-15-515-212	EDP Software	-	-	-	600	210	-
01-15-515-263	EDP Equipment Maintenance	-	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	600	210	-
	Supplies & Materials						
01-15-515-305	EDP Personal Training	-	-	-	500	500	500
01-15-515-306	Consulting Services	2,000	2,425	-	2,000	2,000	2,000
* TOTAL	Supplies & Materials	2,000	2,425	-	2,500	2,500	2,500
	Equipment						
01-15-515-401	EDP Operating Equipment	-	-	-	-	-	-
* TOTAL	Operating Equipment	-	-	-	-	-	-
** TOTAL	Planning & Dev Data Processing	2,000	2,425	-	3,100	2,710	2,500
	Planning & Dev Engineering						
	Contractual Services						
01-15-520-229	Rent - Meeting Room	-	-	-	100	100	150
01-15-520-245	Fees - Engineering	1,636	1,155	305	3,000	3,000	3,000
01-15-520-246	Fees - Court Reporter	2,041	2,266	995	1,800	1,800	1,800
01-15-520-247	Reimb. Exp. - Engineering	-	1,398	-	-	-	-
01-15-520-254	Plan Review - Engineer	7,218	6,828	15,567	10,000	10,000	10,000
01-15-520-255	Plan Review - Structural	-	-	-	-	-	-
01-15-520-257	Plan Review - Planner	5,740	57,245	55,269	50,000	55,000	55,000
01-15-520-258	Plan Review - Traffic Consultant	585	10,252	8,064	6,000	6,000	6,000
* TOTAL	Contractual Services	17,220	79,144	80,200	70,900	75,900	75,950
** TOTAL	Planning & Dev Engineering	17,220	79,144	80,200	70,900	75,900	75,950
	Planning & Dev Risk Management						
	Contractual Services						
01-15-535-273	Self Insurance - Deductible	-	-	-	2,500	2,500	2,500
* TOTAL	Contractual Services	-	-	-	2,500	2,500	2,500
** TOTAL	Planning & Dev Risk Management	-	-	-	2,500	2,500	2,500

VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2013 - APRIL 30, 2014

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
	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	591	622	-	3,079	3,259	497
* TOTAL	Capital Expenditures	591	622	-	3,079	3,259	497
** TOTAL	Planning & Dev Capital Improvements	591	622	-	3,079	3,259	497
	Planning & Dev Contingencies						
	Contingencies						
01-15-544-799	Contingencies	-	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-	-
** TOTAL	Planning & Dev Contingencies	-	-	-	-	-	-
*** TOTAL	Total- Planning & Development	143,941	122,733	129,632	128,168	133,253	132,447
	Difference from Budget 12-13 to Proposed 13-14:					\$ 4,279	3.34%
	Difference from Budget 12-13 to Estimated Actual 12-13:					\$ 5,085	3.97%
	Difference from Estimated Actual 12-13 to Proposed 13-14:					\$ (806)	-0.60%

Village of Willowbrook
Parks and Recreation
Organization Chart



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

PARKS & RECREATION DEPARTMENT

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

- 1) Develops 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 2013-14 Goals and Objectives & Fiscal Year 2012-13 Goals and Accomplishments

Goal: To optimize recreational opportunities for Village residents.

- *Continue working with nearby recreation agencies, school districts and youth groups to serve Village residents.* The Village continues to work with several local recreation agencies to provide programs to Village residents.
- *Offer at least two new programs per season (winter/spring, summer and fall).* A total of 17 programs were added in 2012/2013 – 5 in Winter/Spring, and 6 in both summer and fall.
- *Publicize the recreational opportunities that are available to Willowbrook residents by sending out three seasonal fun guides, distributing flyers as needed and posting banners about upcoming special events.* In addition to the three fun guides which are included in the Village newsletter, information was posted on the Gower and Maercker School district websites and the bulletin board at the Indian Prairie Public Library. Banners were also created and hung at two of our more visible parks for the Annual Holiday Party, Easter Egg Hunt, Community Yard Sale and Touch a Truck events.
- *Coordinate park facility use by community youth organizations and the general public.* There were 39 park permits issued in the Winter/Spring, summer and fall of 2012. The Village continues to provide field space for BRW girls' softball, Our Lady of Peace football and the American Youth Soccer Organization (AYSO).
- *Submit at least one grant proposal for a Parks and Recreation related project.* An application for an Open Space and Land Acquisition Development (OSLAD) will be completed by July for a park renovation at Willow Pond.
- *Secure Sponsorships for Recreation related events to help offset direct operating costs.*

Secured sponsorships from Dell Rhea's Chicken Basket for the Easter Egg Hunt; Kiwanis Club of Burr Ridge/Willowbrook for the Gower Halloween Party, Annual Holiday Party and Easter Egg Hunt; Community Bank of Willowbrook for the Summer Movie Series; Laneville Family Chiropractic for the Kids Nite Out program and Walgreen's in Willowbrook for the Annual Holiday Party, Christmas Tree

Lighting and the Easter Egg Hunt. We also received donations from local businesses for the annual Holiday Party and the Christmas Tree Lighting.

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

- *Meet with public works department on a continual basis to discuss the completion of playground and park related maintenance tasks. Meetings are held on a regular basis to go over park related issues.*
- *Assist in the supervision of contractors who perform maintenance services tasks in park facilities. Ongoing.*
- *Coordinate completion of capital improvement projects. Three dugout canopies were installed at Borse Park in the spring of 2012.*

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

- *Prepare annual and five-year budgets for park services and facilities. Completed in April 2013.*
- *Provide input in the development of various park capital improvement projects. The Village of Willowbrook contracted with Design Perspectives of Naperville to complete a comprehensive master plan that includes capital projects for FY 2013/14 through FY 2017/18.*
- *Complete the capital improvement budget as authorized by the Village Board. Completed in April 2013.*
- *Get resident input about Parks and Recreation Department through Village wide survey. A village wide survey containing park and recreation related questions was completed in the summer of 2012. In addition, a survey was sent to a random group of residents as part of the comprehensive master plan process.*

Fiscal Year 2012/13 Additional Accomplishments

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

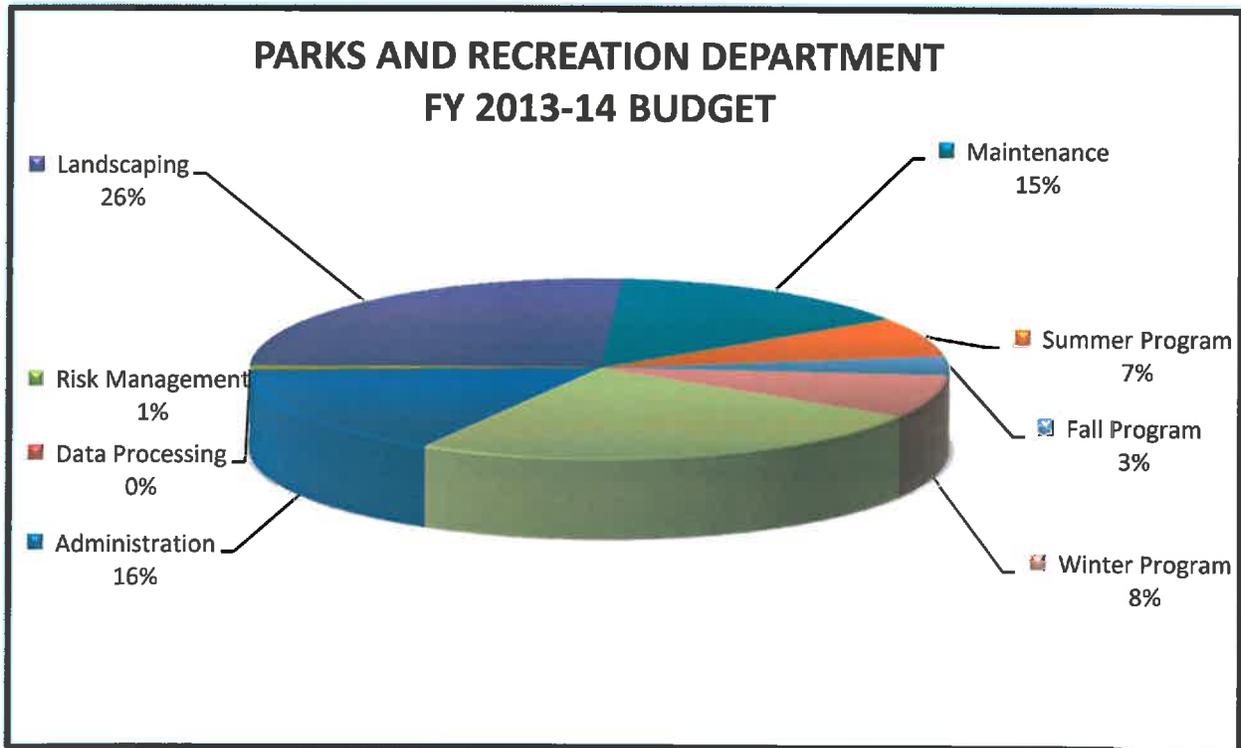
- *Completion of the sixth year of implementing ADA-compliant playground improvements.*
- *Secured SWAP (DuPage County Sheriff's Alternative Work Program) to assist the Public Works Department in Village parks by clearing brush, dead branches and weeds and painting shelters and park storage buildings.*

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

- *Prepared annual and five-year budgets for park services and facilities utilizing the draft comprehensive plan.*

**Parks and Recreation Budget
Fiscal Year 2013-14**

<u>Program</u>	<u>Description</u>	<u>FY 2012-13 Budget</u>	<u>FY 2013-14 Budget</u>
550	Administration	\$ 56,265	\$ 50,127
555	Data Processing	400	400
560	Risk Management	2,500	2,500
565	Landscaping	70,677	80,375
570	Maintenance	39,700	45,496
575	Summer Program	19,284	21,955
580	Fall Program	9,575	10,703
585	Winter Program	17,798	23,906
590	Special Recreation Services	63,047	76,508
595	Capital Improvements	54,403	331
599	Contingencies	-	-
Total		<u>\$ 333,649</u>	<u>\$ 312,301</u>
Percent Difference			-6.40%



**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2013 - APRIL 30, 2014**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
Parks & Recreation -Administration							
Personnel Services							
01-20-550-101	Salaries - Permanent Employees	59,902	60,062	31,711	41,120	41,120	33,482
01-20-550-102	Overtime	-	-	-	-	-	-
01-20-550-104	Part Time Clerical	-	-	-	-	-	-
01-20-550-141	Employee Benefits - Medical	850	850	-	-	-	-
01-20-550-144	Employee Benefits - Unemployment	163	336	578	281	342	551
01-20-550-147	Employee Benefits - Medicare	987	946	596	596	596	485
01-20-550-148	Life Ins Benefit - Appointed/Elected	-	-	-	-	-	860
01-20-550-151	I M R F	6,971	8,096	5,562	4,818	4,318	5,772
01-20-550-161	Social Security FICA	4,222	4,046	2,548	2,549	2,549	2,076
* TOTAL	Personnel Services	73,095	74,336	40,995	49,364	49,425	43,226
Supplies & Materials							
01-20-550-201	Emergency Telephone Line	-	-	-	100	100	100
01-20-550-301	Office Supplies	259	134	149	200	200	200
01-20-550-302	Printing & Publishing	9,030	8,988	6,528	360	2,178	360
01-20-550-303	Gas-Oil-Wash-Mileage	189	197	244	266	266	266
01-20-550-304	Schools-Conferences-Travel	-	10	47	100	100	100
01-20-550-306	Reimburse Personal Expenses	-	-	-	-	-	-
01-20-550-307	Fees Dues Subscript	239	244	259	275	275	275
01-20-550-311	Postage & Meter Rent	7,544	5,525	4,539	5,600	5,600	5,600
* TOTAL	Supplies & Materials	17,261	15,093	11,766	6,901	8,719	6,901
** TOTAL	Parks & Recreation-Administration	90,356	89,434	52,761	56,265	58,144	50,127
Parks & Recreation-Data Processing							
Contractual Services							
01-20-555-212	E.D.P. Software	-	-	-	400	140	400
01-20-555-263	Maintenance - Office Machines	-	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	400	140	400
Supplies & Materials							
01-20-555-305	Personnel Training	-	-	-	-	-	-
01-20-555-306	Consulting Services	-	-	-	-	-	-
01-20-555-331	Operating Supplies	-	-	-	-	-	-
* TOTAL	Supplies & Materials	-	-	-	-	-	-
** TOTAL	Parks & Recreation-Data Processing	-	-	-	400	140	400
Parks & Recreation-Risk Management							
Contractual Services							
01-20-560-273	Self Insurance - Deductible	-	-	-	2,500	2,500	2,500
* TOTAL	Contractual Services	-	-	-	2,500	2,500	2,500
** TOTAL	Parks & Recreation-Risk Management	-	-	-	2,500	2,500	2,500
Parks & Recreation-Landscaping							
Contractual Services							
01-20-565-245	Fees - Engineering	1,870	-	-	1,000	1,000	1,000
* TOTAL	Contractual Services	1,870	-	-	1,000	1,000	1,000
Supplies & Materials							
01-20-565-341	Park Landscape Supplies	17,776	13,769	11,825	15,100	15,100	15,650
01-20-565-342	Landscape Maintenance Services	57,409	53,911	48,572	51,077	51,077	60,225
01-20-565-352	Memorial Program Reimb Expenses	-	1,153	1,835	3,500	3,500	3,500
* TOTAL	Supplies & Materials	75,185	68,833	62,232	69,677	69,677	79,375
** TOTAL	Parks & Recreation-Landscaping	77,055	68,833	62,232	70,677	70,677	80,375
Parks & Recreation-Maintenance							
Personnel Services							
01-20-570-102	Overtime	3,701	5,026	6,170	6,287	6,287	3,200
01-20-570-103	Part Time Labor	-	-	-	-	-	8,000
* TOTAL	Personnel Services	3,701	5,026	6,170	6,287	6,287	11,200
Contractual Services							
01-20-570-232	Engineering	-	-	-	-	-	-
01-20-570-234	Rent - Equipment	1,627	1,330	1,497	925	1,061	1,253
01-20-570-279	Trash Removal	-	-	-	150	-	155
01-20-570-281	Contracted Maintenance	24,493	21,675	24,979	23,238	23,238	23,238
* TOTAL	Contractual Services	26,120	23,005	26,476	24,313	24,299	24,646
Supplies & Materials							
01-20-570-331	Maintenance Supplies	2,430	3,172	7,050	8,950	8,950	9,500
01-20-570-345	Uniforms	-	-	164	150	150	150
* TOTAL	Supplies & Materials	2,430	3,172	7,214	9,100	9,100	9,650

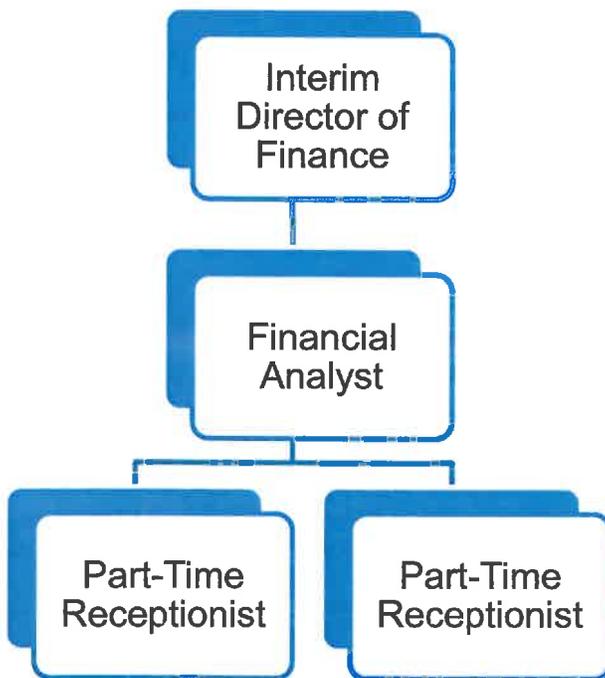
**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2013 - APRIL 30, 2014**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
	Equipment						
01-20-570-411	Maintenance - Equipment	468	113	-	-	-	-
* TOTAL	Equipment Maintenance	468	113	-	-	-	-
** TOTAL	Parks & Recreation-Maintenance	32,719	31,316	39,860	39,700	39,686	45,496
	Parks & Recreation-Summer Program						
	Personnel Services						
01-20-575-111	Recreation Instructors	1,358	1,393	1,644	2,603	2,603	2,370
01-20-575-119	Summer Program Materials & Services	7,446	8,537	11,389	12,271	12,271	15,043
* TOTAL	Personnel Services	8,804	9,930	13,033	14,874	14,874	17,413
	Contractual Services						
01-20-575-232	Rent - Facility	-	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-	-
	Other Expenditures						
01-20-575-517	Seniors Program	4,000	4,000	4,100	4,410	4,410	4,542
* TOTAL	Other Expenditures	4,000	4,000	4,100	4,410	4,410	4,542
** TOTAL	Parks & Recreation-Summer Program	12,804	13,930	17,133	19,284	19,284	21,955
	Parks & Recreation-Fall Program						
	Personnel Services						
01-20-580-111	Recreation Instructors	743	86	47	560	560	665
01-20-580-118	Fall Program Materials & Services	6,725	6,818	6,456	4,495	4,495	5,386
* TOTAL	Personnel Services	7,468	6,904	6,503	5,055	5,055	6,051
	Contractual Services						
01-20-580-232	Facility Rental	-	-	-	110	110	110
* TOTAL	Contractual Services	-	-	-	110	110	110
	Other Expenditures						
01-20-580-517	Seniors	4,000	4,000	4,200	4,410	4,410	4,542
* TOTAL	Other Expenditures	4,000	4,000	4,200	4,410	4,410	4,542
** TOTAL	Parks & Recreation-Fall Program	11,468	10,904	10,703	9,575	9,575	10,703
	Parks & Recreation-Winter Program						
	Personnel Services						
01-20-585-112	Recreation Instructors	1,799	102	747	210	330	760
01-20-585-121	Winter Program Materials & Services	6,360	8,310	7,916	7,783	7,783	10,914
01-20-585-150	Children's Special Events	4,006	3,275	5,408	5,175	5,175	7,170
* TOTAL	Personnel Services	12,165	11,687	14,071	13,168	13,288	18,844
	Contractual Services						
01-20-585-232	Rent - Facility	-	650	410	220	410	520
* TOTAL	Contractual Services	-	650	410	220	410	520
	Other Expenditures						
01-20-585-517	Seniors Program	4,000	4,000	4,200	4,410	4,410	4,542
* TOTAL	Other Expenditures	4,000	4,000	4,200	4,410	4,410	4,542
** TOTAL	Parks & Recreation-Winter Program	16,165	16,337	18,681	17,798	18,108	23,906
	Special Recreation Services						
	Other Expenditures						
01-20-590-518	Special Rec. Assoc Program Dues	31,781	33,530	35,207	37,672	34,584	36,833
01-20-590-520	ADA Recreation Accommodations	14,166	7,532	6,290	13,575	-	12,375
01-20-590-521	ADA Park Improvements	-	-	-	11,800	-	27,300
* TOTAL	Other Expenditures	45,947	41,062	41,497	63,047	34,584	76,508
** TOTAL	Special Recreation Services	45,947	41,062	41,497	63,047	34,584	76,508
	Parks & Recreation Capital Improvements						
	Capital Expenditures						
01-20-595-641	EDP Equipment	865	661	-	2,053	2,173	331
01-20-595-643	Pond Improvements	417	-	-	-	-	-
01-20-595-691	Recreation Equipment	67,281	-	-	-	-	-
01-20-595-692	Landscaping	1,193	-	-	-	-	-
01-20-595-693	Court Improvements	-	56,100	-	-	-	-
01-20-595-694	Maintenance - Parking Facilities	-	-	-	18,500	18,500	-
01-20-595-695	Park Improvements-Neighborhood Parks	3,870	189	51,707	33,850	33,850	-
01-20-595-696	Community Park Development	-	-	690	-	-	-
* TOTAL	Capital Expenditures	73,626	56,950	52,397	54,403	54,523	331
** TOTAL	Parks & Recreation Capital Improvements	73,626	56,950	52,397	54,403	54,523	331

VILLAGE OF WILLOWBROOK
 ADMINISTRATIVE BUDGET
 MAY 1, 2013 - APRIL 30, 2014

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
	Parks & Recreation Contingencies						
	Contingencies						
01-20-599-799	Contingencies	-	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-	-
** TOTAL	Parks & Recreation Contingencies	-	-	-	-	-	-
*** TOTAL	Total - Parks & Recreation	360,140	328,766	295,264	333,649	307,221	312,301
	Difference from Budget 12-13 to Proposed 13-14:					\$ (21,348)	-6.40%
	Difference from Budget 12-13 to Estimated Actual 12-13:					\$ (26,428)	-8.60%
	Difference from Estimated Actual 12-13 to Proposed 13-14:					\$ 5,080	1.65%

Village of Willowbrook
Finance
Organization Chart



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

The Finance Director prepares, with the assistance of the Village Administrator and all Department Directors, the annual budget, the long-range plan and the coordinates the annual independent audit.

Finance Department

Fiscal Year 2013-14 Goals and Objectives

1. Maintain public confidence in financial stability and transparency of the Village of Willowbrook by doing the following:
 - Continue to achieve the GFOA Certificate of Excellence in Financial Reporting Award
 - Annually update the 5 Year Long Range Plan and Capital Improvement Plan
 - Continue to receive an unqualified audit opinion and minimal management letter comments
 - Continue to achieve the GFOA Distinguished Budget Presentation Award
 - Assist with providing timely and accurate responses to FOIA requests
 - Ensure the timely implementation of new accounting pronouncements
 - Review and modernize existing Village financial policies
2. Provide financial and personnel support for Village Board and staff
 - Provide accurate and relevant reports monthly
 - Assist in timely, objective and legal resolution to personnel related matters
 - Coordinate document processing with IPBC and the Village's insurance plans
 - Implement the necessary provisions of the Affordable Care Act
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
 - Assist in the ERP assessment process and test potential new software vendors
4. Monitor the Village's deposits and collateral and obtain a more favorable return on investment. Review and propose enhancements to the Village's investment policy.
5. Assist with the proper closure of the Village's Special Tax Allocation (TIF) Fund.

Fiscal Year 2012-13 Goals and Accomplishments

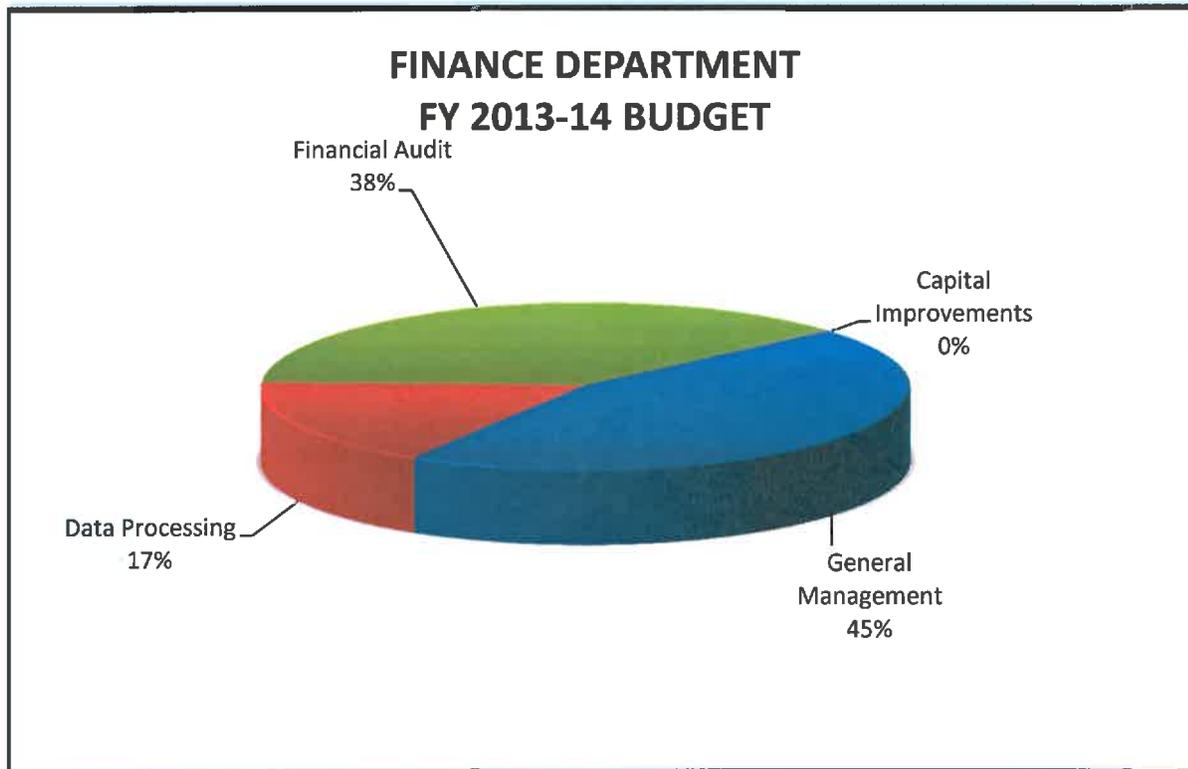
1. Administered financial agreements for the Town Center Development.
2. Provided oversight of technology improvements including network administration and server upgrade.
3. Obtained the GFOA Certificate in Excellence in Financial Reporting Award for the fiscal year ending April 30, 2012 and the GFOA Distinguished Budget Presentation Award for the May 1, 2012 budget period.
4. Managed personnel related issues including FMLA, Affordable Care Act, and implementing a new Section 125 plan provider.

**Finance Department Budget
Fiscal Year 2013-14**

<u>Program</u>	<u>Description</u>	<u>FY 2012-13 Budget</u>	<u>FY 2013-14 Budget</u>
610	General Management	\$ 129,575	\$ 133,745
615	Data Processing	45,929	50,185
620	Financial Audit	116,800	112,800
625	Capital Improvements	6,158	993
629	Contingencies	-	-
	Total	\$ 298,462	\$ 297,723

Percent Difference

-0.25%



**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2013 - APRIL 30, 2014**

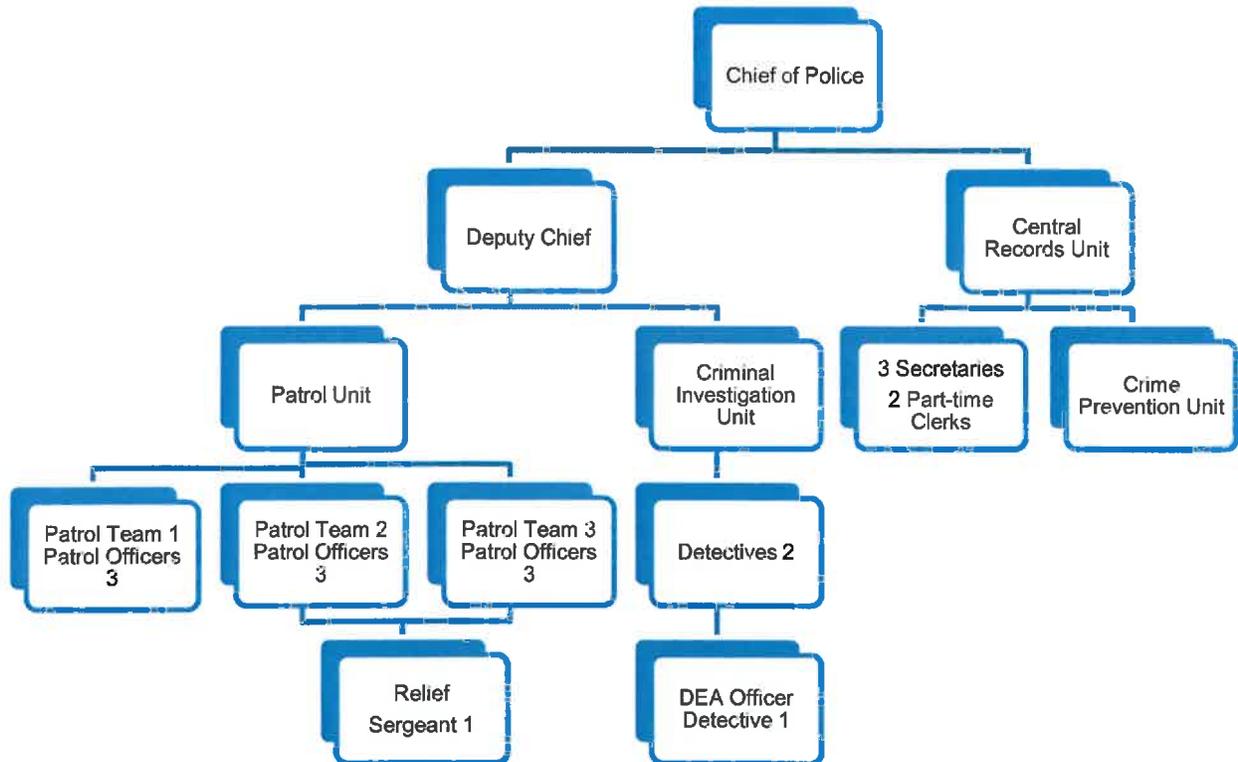
ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
	Finance-General Management						
	Personnel Services						
01-25-610-101	Salaries	102,452	101,799	-	-	-	-
01-25-610-102	Overtime	-	465	-	-	102	1,000
01-25-610-104	Part Time - Clerical	-	9,916	16,747	19,890	19,890	19,625
01-25-610-126	Salaries - Financial Analyst	96,409	77,673	61,836	62,832	62,832	64,403
01-25-610-141	Employee Benefit - Medical Insurance	15,523	16,234	17,590	18,050	18,050	17,880
01-25-610-144	Employee Benefit - Unemployment Insur	230	347	260	324	324	992
01-25-610-147	Employee Benefit - Medicare	2,778	2,715	1,084	1,199	1,199	1,233
01-25-610-151	I M R F	27,024	28,645	10,163	11,466	11,466	13,345
01-25-610-161	Social Security FICA	11,821	9,759	4,633	5,129	5,129	5,272
* TOTAL	Personnel Services	256,237	247,553	112,313	118,890	118,992	123,750
	Contractual Services						
01-25-610-201	Phone - Telephones	816	362	-	600	-	-
01-25-610-231	Rent - Storage	-	-	-	-	-	-
* TOTAL	Contractual Services	816	362	-	600	-	-
	Supplies & Materials						
01-25-610-301	Office Supplies	2,370	1,724	3,908	3,950	3,950	3,800
01-25-610-302	Printing & Publish	1,872	1,916	860	1,800	855	875
01-25-610-303	Gas-Oil-Wash-Mileage	147	174	-	-	-	-
01-25-610-304	Schools-Conference Travel	989	452	-	1,000	-	500
01-25-610-307	Fees Dues Subscriptions	2,885	3,102	2,719	3,000	3,000	4,570
01-25-610-311	Postage & Meter Rent	184	269	260	250	250	250
01-25-610-315	Copy Service	84	-	-	85	-	-
* TOTAL	Supplies & Materials	8,531	7,637	7,747	10,085	8,055	9,995
	Equipment-Office						
01-25-610-409	Maintenance - Vehicles	-	-	-	-	-	-
01-25-610-411	Maintenance - Equipment	-	-	-	-	-	-
* TOTAL	Equipment-Office	-	-	-	-	-	-
** TOTAL	Finance-General Management	265,584	255,552	120,060	129,575	127,047	133,745
	Finance-Data Processing						
	Contractual Services						
01-25-615-212	E.D.P. Software	12,956	11,511	10,254	22,479	10,000	14,375
01-25-615-263	Maintenance - Office Machines	729	1,571	-	450	450	610
* TOTAL	Contractual Services	13,685	13,082	10,254	22,929	10,450	14,985
	Supplies & Materials						
01-25-615-305	Personnel Training	-	-	-	500	-	500
01-25-615-306	IT Consulting Services	15,000	25,000	19,935	22,000	25,400	25,000
01-25-615-307	ERP Consulting Services	-	-	-	-	-	9,200
01-25-615-331	Operating Supplies	717	318	-	500	500	500
* TOTAL	Supplies & Materials	15,717	25,318	19,935	23,000	25,900	35,200
** TOTAL	Finance-Data Processing	29,402	38,400	30,189	45,929	36,350	50,185
	Finance-Financial Audit						
	Contractual Services						
01-25-620-251	Audit Services	19,591	20,500	25,800	24,100	24,100	23,600
01-25-620-252	Financial Services	-	-	88,324	92,700	83,313	89,200
* TOTAL	Contractual Services	19,591	20,500	114,124	116,800	107,413	112,800
** TOTAL	Finance-Financial Audit	19,591	20,500	114,124	116,800	107,413	112,800
	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	1,874	1,052	-	6,158	6,518	993
* TOTAL	Finance-Capital Improvement	1,874	1,052	-	6,158	6,518	993
** TOTAL	Finance-Capital Improvement	1,874	1,052	-	6,158	6,518	993
	Finance Contingencies						
01-25-629-799	Contingencies	-	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-	-
** TOTAL	Finance Contingencies	-	-	-	-	-	-
*** TOTAL	Total-Finance	316,451	315,504	264,373	298,462	277,328	297,723

Difference from Budget 12-13 to Proposed 13-14: \$ (739) -0.25%

Difference from Budget 12-13 to Estimated Actual 12-13: \$ (21,134) -7.08%

Difference from Estimated Actual 12-13 to Proposed 13-14: \$ 20,395 7.35%

Village of Willowbrook Police Organization Chart



WILLOWBROOK POLICE DEPARTMENT

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

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

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

MISSION STATEMENT

The Village of WILLOWBROOK POLICE DEPARTMENT

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

We value our community.

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

We value service to our citizens.

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

We value our professionalism.

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

We value our commitment to improvement.

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

We value our employees.

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

POLICING THROUGH COMMUNITY PARTNERSHIPS

Police Department

Fiscal Year 2013-14 Goals and Objectives

1. Monitor and assign traffic car to problem locations to deter violations and increase compliance.
2. Train and assign additional job duties to part-time clerks.
3. Increase DUI enforcement.
4. Install and completely overhaul the report writing system.
5. Increase drug-related arrests by officers and canine use.

Fiscal Year 2012-13 Goals and Accomplishments

1. Complete renovations with the police department

Goal Achieved: The police department underwent a complete renovation. A new epoxy floor was installed throughout the patrol, booking and locker rooms. New cabinets, shelving and countertops were completed. Painting of the patrol area and front office was completed.

2. Update computer and computer programs

Goal Achieved: New computers were installed throughout the entire police department including the booking room. Servers were installed to increase memory. A new LiveScan Fingerprinting System was also completed.

3. Maximize efficiency in scheduling for training and extra duty assignments

Goal Achieved: Officers completed over 400 hours. Areas of training included Evidence Technicians, Juvenile Law, Tactical Driving, Homicide Investigation and Law Review. Officers' schedules were adjusted and minimum overtime was scheduled to accomplish scheduled training.

4. Continue with information and communication flow to all officers

Goal Achieved: Monthly supervisor meetings were scheduled and attended by OIC's and Acting OIC's. The information screen was utilized daily in the patrol room along with required readings and internal memos. Supervisors were instructed to be more accessible and responsive to daily activities.

5. Range and training dates utilized for required training along with canine training and familiarization with canine training

Goal Achieved: The Canine Officer was scheduled and attended range dates and conducted training with his canine along with all others. Canine Officer also conducted training with outside agencies. Range dates over four (4) were scheduled and proficiency attained along with tactical maneuvers.

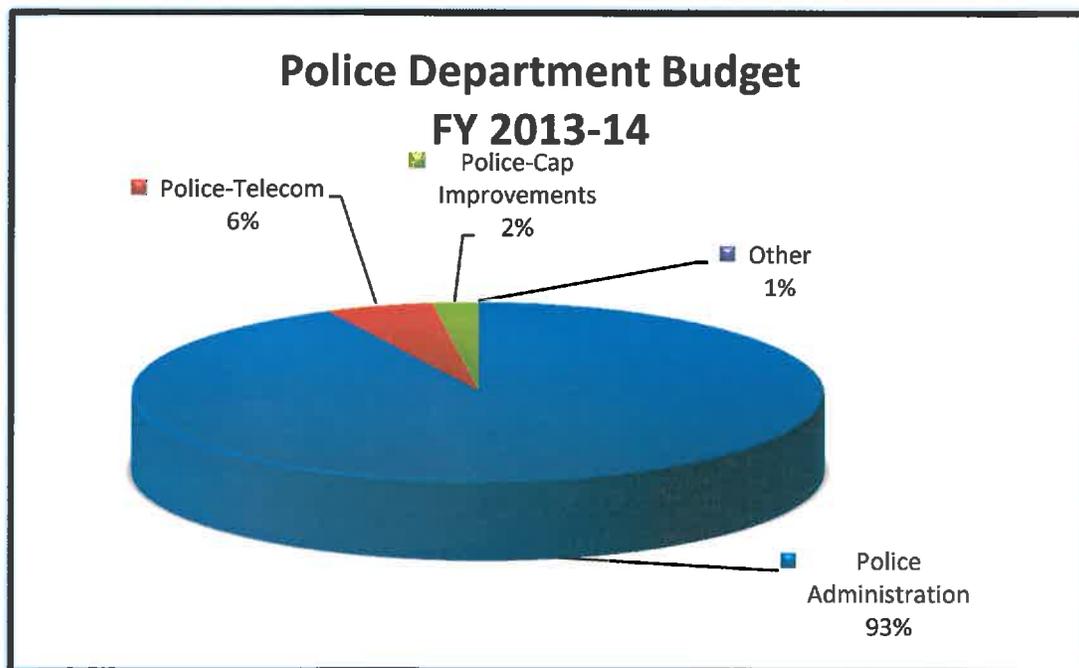
6. Monitor and schedule training for OIC and supervisory personnel

Goal Achieved: All OIC's and officers acting in supervisory positions were sent to NEMRT or similar mobile state training classes.

**Police Department Budget
Fiscal Year 2013-14**

<u>Program</u>	<u>Description</u>	<u>FY 2012-13 Budget</u>	<u>FY 2013-14 Budget</u>
630	Police Administration	\$ 3,883,063	\$ 4,051,455
635	Police-Bldg Construction-Remodeling	-	-
640	Police-Data Processing	8,200	19,600
645	Police-Risk Management	12,500	12,500
650	Police-Patrol Service	3,750	61,750
655	Police-Investigative Services	1,350	1,350
660	Police-Traffic Safety	4,624	4,716
665	Police-E S D A Coordinator	600	750
670	Police-Crime Prevention	5,500	5,500
675	Police-Telecommunications	215,669	226,500
680	Police-Cap Improvements	26,684	94,802
685	Police Contingencies	-	-
	Total	\$ 4,161,940	\$ 4,478,923

Percent Difference 7.62%



**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2013 - APRIL 30, 2014**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
	Police Administration						
	Personnel Services						
01-30-630-101	Salaries - Permanent Employees	2,315,323	2,146,052	2,292,361	1,798,333	1,798,333	1,837,482
01-30-630-102	Overtime	199,326	173,713	217,192	231,100	260,100	265,000
01-30-630-103	Overtime - Special Detail & Grants	43,328	36,199	21,111	34,427	30,000	30,000
01-30-630-104	Part Time - Clerical	-	14,886	20,049	22,834	22,834	23,409
01-30-630-106	Intern	-	-	-	-	-	-
01-30-630-126	Salaries - Clerical	190,106	136,504	137,697	140,883	140,883	144,405
01-30-630-127	Over-Time - Clerical	7,208	8,721	7,399	14,400	14,400	14,400
01-30-630-141	Employee Benefit - Medical Insurance	326,784	353,971	327,986	312,070	312,070	319,748
01-30-630-144	Employee Benefit - Unemployment Ins	2,443	6,544	9,449	2,700	2,700	9,753
01-30-630-147	Employee Benefit - Medicare	27,469	27,129	29,070	26,807	26,807	30,472
01-30-630-151	I M R F	26,976	23,843	23,862	28,338	28,338	32,403
01-30-630-155	Police Pension	420,551	552,139	505,426	581,988	581,988	525,016
01-30-630-156	SLEP Pension	-	-	-	45,680	45,680	168,030
01-30-630-161	Social Security FICA	11,878	9,842	10,174	11,043	11,043	11,297
* TOTAL	Personnel Services	3,571,392	3,489,543	3,601,776	3,250,603	3,275,176	3,411,415
	Contractual Services						
01-30-630-201	Phone - Telephones	24,095	23,048	25,241	23,556	25,000	25,000
01-30-630-202	Accreditation	280	4,363	15,844	4,250	4,250	4,250
01-30-630-231	Storage Space	-	-	-	-	-	-
01-30-630-236	Radio Paging Systems	-	-	-	-	-	-
01-30-630-238	FIAT	3,500	3,500	3,500	3,500	3,500	3,500
01-30-630-241	Fees - Special Attorney	11,528	11,682	11,484	11,464	11,464	11,800
01-30-630-242	DuPage Children's Center	3,000	3,000	3,000	3,000	3,000	3,000
01-30-630-243	Dumeg Contributions	13,520	-	-	-	-	-
01-30-630-245	Firing Range	2,878	275	3,453	3,000	3,000	3,000
01-30-630-246	Red Light Adjudicator	5,675	6,008	5,318	8,000	6,000	7,000
01-30-630-247	Red light Camera Fees	128,557	234,954	265,205	269,700	269,700	269,700
01-30-630-248	Red light Camera Fees Com Ed	854	2,089	1,934	2,400	2,400	2,400
01-30-630-249	Red light Camera Credit Card Fees	1,905	7,117	12,837	7,000	10,000	7,000
* TOTAL	Contractual Services	195,792	296,036	347,816	335,870	338,314	336,650
	Supplies & Materials						
01-30-630-301	Office Supplies	4,979	4,657	4,876	6,800	6,800	6,800
01-30-630-302	Printing & Publishing	4,985	5,721	3,376	5,450	5,450	5,450
01-30-630-303	Gas-Oil-Wash-Fileage	68,894	75,150	88,631	85,700	85,700	92,300
01-30-630-304	Schools-Conference Travel	20,386	13,484	12,706	19,990	14,000	19,990
01-30-630-305	Tuition Reimbursement	2,945	-	-	6,750	2,500	6,750
01-30-630-306	Reimburse Personal Expenses	-	-	-	-	-	-
01-30-630-307	Fees-Dues-Subscriptions	7,317	7,712	12,663	9,400	9,400	9,600
01-30-630-311	Postage & Meter Rent	4,090	2,652	2,264	4,500	2,000	4,500
01-30-630-315	Copy Service	2,824	4,404	2,290	4,000	4,000	4,000
01-30-630-331	Operating Supplies	5,082	5,638	3,558	6,000	6,000	6,000
01-30-630-345	Uniforms	23,583	26,512	23,914	27,200	27,000	27,200
01-30-630-346	Ammunition	10,280	9,808	19,955	20,000	20,000	20,000
* TOTAL	Supplies & Materials	155,365	155,738	174,233	195,790	182,850	202,590
	Equipment Office						
01-30-630-401	Operating Equipment	17,319	12,421	15,312	22,000	22,000	22,000
01-30-630-405	Furniture & Office Equipment	459	436	527	500	500	500
01-30-630-409	Maintenance - Vehicles	51,962	69,045	53,439	72,000	72,000	72,000
01-30-630-421	Maintenance - Radio Equipment	6,431	2,335	3,324	6,300	6,300	6,300
* TOTAL	Equipment-Office	76,171	84,237	72,602	100,800	100,800	100,800
** TOTAL	Police Administration	3,998,720	4,025,554	4,196,427	3,883,063	3,897,140	4,051,455
	Police-Bldg Construction-Remodeling						
01-30-635-288	Contractual Services	-	-	-	-	-	-
* TOTAL	Bldg Construction-Remodeling	-	-	-	-	-	-
** TOTAL	Police-Bldg Construction-Remodeling	-	-	-	-	-	-
	Police-Data Processing						
	Police Contractual Services						
01-30-640-212	EDP-Software	3,450	3,500	3,949	5,200	5,200	6,600
01-30-640-263	EDP-Equip. Maintenance	-	910	1,000	1,000	1,000	11,000
* TOTAL	Contractual Services	3,450	4,410	4,949	6,200	6,200	17,600
	Supplies & Maintenance						
01-30-640-305	EDP-Personal Training	-	-	-	-	-	-
01-30-640-306	Consulting Services	1,667	-	-	2,000	2,000	2,000
* TOTAL	Supplies & Materials	1,667	-	-	2,000	2,000	2,000
	Operating Equipment						
01-30-640-401	EDP-Operating Equipment	-	-	-	-	-	-
* TOTAL	Equipment Office	-	-	-	-	-	-
** TOTAL	Police-Data Processing	5,117	4,410	4,949	8,200	8,200	19,600

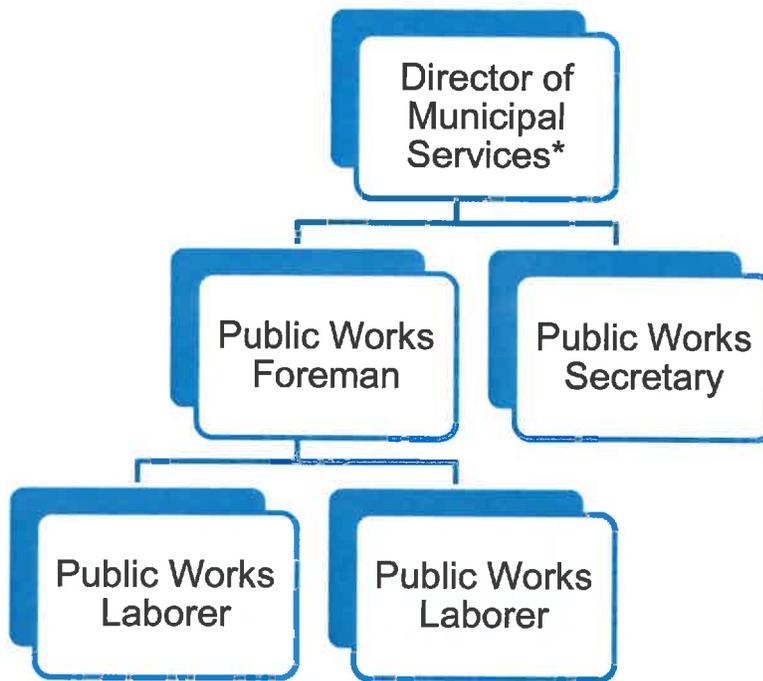
**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2013 - APRIL 30, 2014**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
	Police-Risk Management						
	Contractual Services						
01-30-645-273	Self Ins - Deductible	1,744	8,043	10,137	12,500	12,500	12,500
01-30-645-275	Bonds-Self Insurance	-	-	-	-	-	-
* TOTAL	Contractual Services	1,744	8,043	10,137	12,500	12,500	12,500
** TOTAL	Police-Risk Management	1,744	8,043	10,137	12,500	12,500	12,500
	Police-Patrol Service						
	Personnel Services						
01-30-650-107	Part Time - Matron	-	-	-	-	-	-
* TOTAL	Personnel Services	-	-	-	-	-	-
	Contractual Services						
01-30-650-268	Animal Control	640	-	855	750	750	750
* TOTAL	Contractual Services	640	-	855	750	750	750
	Supplies & Materials						
01-30-650-342	Liquor Violations	-	-	-	500	-	500
01-30-650-343	Jail Supplies	856	694	799	1,000	1,000	1,000
01-30-650-345	Uniforms	-	224	-	-	-	-
01-30-650-346	DUI Draw/Lab	-	-	-	500	500	500
01-30-650-348	Drug Forfeiture Exp. - State	-	2,763	8,982	500	37,720	500
01-30-650-349	Drug Forfeiture Exp. - Federal	-	6,132	77,992	500	3,908	58,500
* TOTAL	Supplies & Materials	856	9,813	87,773	3,000	43,128	61,000
	Equipment-Office						
01-30-650-401	Operating Equipment	-	-	-	-	-	-
* TOTAL	Equipment-Office	-	-	-	-	-	-
** TOTAL	Police-Patrol Service	1,496	9,813	88,628	3,750	43,878	61,750
	Police-Investigative Services						
	Contractual Services						
01-30-655-236	Radio Paging Systems	-	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-	-
	Supplies & Materials						
01-30-655-335	Camera Supplies	76	244	-	350	350	350
01-30-655-339	Confidential Funds	-	250	250	1,000	1,000	1,000
01-30-655-345	Uniforms	-	-	-	-	-	-
01-30-655-347	Subpoena Fees	-	-	-	-	-	-
* TOTAL	Supplies & Materials	76	494	250	1,350	1,350	1,350
	Equipment-Office						
01-30-655-401	Operating Equipment	-	-	-	-	-	-
01-30-655-405	Furniture & Office Equipment	-	-	-	-	-	-
* TOTAL	Equipment-Office	-	-	-	-	-	-
** TOTAL	Police-Investigative Services	76	494	250	1,350	1,350	1,350
	Police-Traffic Safety						
	Personnel Services						
01-30-660-105	Part Time - Crossing Guard	4,264	4,365	4,390	4,624	4,624	4,716
* TOTAL	Personnel Services	4,264	4,365	4,390	4,624	4,624	4,716
	Supplies & Materials						
01-30-660-345	Uniforms	-	-	-	-	-	-
* TOTAL	Supplies & Materials	-	-	-	-	-	-
** TOTAL	Police-Traffic Safety	4,264	4,365	4,390	4,624	4,624	4,716
	Police-E S D A Coordinator						
	Siren Maintenance						
01-30-665-263		541	541	541	600	716	750
* TOTAL	Supplies & Materials	541	541	541	600	716	750
** TOTAL	Police-E S D A Coordinator	541	541	541	600	716	750
	Police - Crime Prevention						
	Supplies & Materials						
01-30-670-302	Printing	37	336	-	1,000	1,000	1,000
01-30-670-331	Commodities	6,978	4,482	4,872	4,500	4,500	4,500
* TOTAL	Supplies & Materials	7,015	4,818	4,872	5,500	5,500	5,500
** TOTAL	Police-Crime Prevention	7,015	4,818	4,872	5,500	5,500	5,500
	Police Telecommunications						
	Contractual Services						
01-30-675-235	Radio Dispatching	259,748	256,001	251,905	215,169	215,169	226,000
01-30-675-263	Equipment Maintenance	-	-	-	-	-	-
* TOTAL	Contractual Services	259,748	256,001	251,905	215,169	215,169	226,000

VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2013 - APRIL 30, 2014

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
01-30-675-401	Operating Equipment	-	-	-	500	500	500
* TOTAL	Operating Equipment	-	-	-	500	500	500
*- TOTAL	Police-Telecommunications	259,748	256,001	251,905	215,669	215,669	226,500
	Police-Capital Improvements						
	Capital Expenditures						
01-30-680-611	Furniture & Office Equipment	28,867	5,875	4,596	-	-	12,500
01-30-680-622	Radio Equipment	-	-	-	-	-	-
01-30-680-625	New Vehicles	33,317	57,913	987	-	-	78,000
01-30-680-641	EDP New Equipment	5,841	4,746	2,015	26,684	28,243	4,302
01-30-680-642	Copy Machine	-	-	-	-	-	-
* TOTAL	Capital Expenditures	68,025	68,534	7,598	26,684	28,243	94,802
** TOTAL	Police-Capital Improvements	68,025	68,534	7,598	26,684	28,243	94,802
	Police Contingencies						
	Contingencies						
01-30-685-799	Contingencies	-	-	-	-	-	-
** TOTAL	Police Contingencies	-	-	-	-	-	-
*** TOTAL	Police Department	4,346,746	4,382,573	4,569,697	4,161,940	4,217,320	4,478,923
	Difference from Budget 12-13 to Proposed 13-14:					\$ 316,983	7.62%
	Difference from Budget 12-13 to Estimated Actual 12-13:					\$ 55,880	1.34%
	Difference from Estimated Actual 12-13 to Proposed 13-14:					\$ 261,103	6.19%

Village of Willowbrook
Public Works
Organization Chart



*Oversees Public Works and Building & Zoning

The mission statement of the Public Works Division of the Municipal 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 and collection and disposal of garbage and refuse.

Public Works Department

Fiscal Year 2013-14 Goals and Objectives

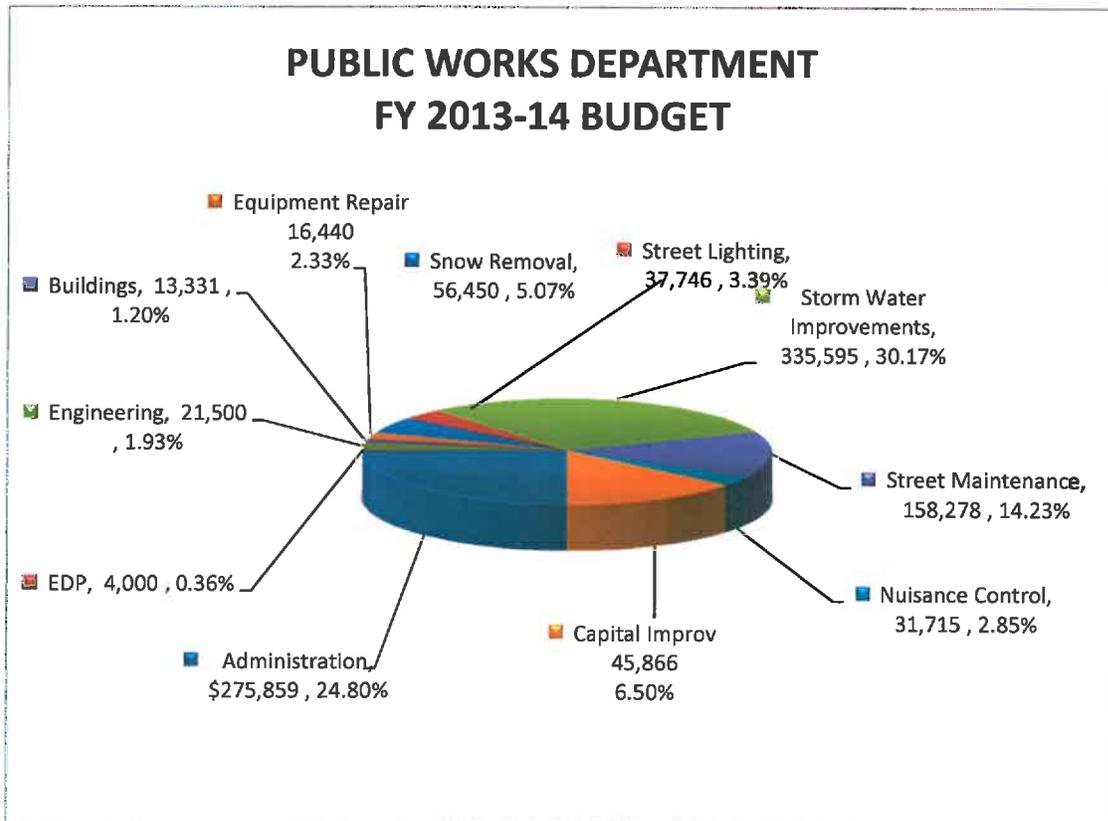
1. Complete the first year of a multi-year program intended to remove trees located on public property infested with the emerald ash borer (EAB) and replace those trees removed with newly planted trees of a different species. This year's work associated with the Emerald Ash Borer (EAB) Abatement Program will be completed via two (2) public bid processes. The bid documents will also contain a private participation component to enable private property owners to benefit from the same competitively bid unit prices.
2. Continue all aspects of the FEMA National Flood Insurance Program (NFIP) Community Rating System (CRS) Program. Complete the required annual renewal process to ensure our residents continue to receive a 20% discount on flood insurance within Village limits.
3. Continue to provide a brush collection program for single-family residential areas twice a year to aid in the proper maintenance of residential properties.
4. Continue the Village Snow and Ice Control Program during the winter months to ensure that roadways are safe for vehicular travel.
5. Continue the Village Mosquito Abatement Program to control and reduce mosquito populations during the season thereby reducing the threat of West Nile Virus (WNV).
6. Apply for an Illinois Transportation Enhancement Program (ITEP) grant to obtain funding to complete a landscape improvement and identification sign replacement project within the Kingery Highway right-of-way after completion of IDOT's resurfacing of the Kingery Highway roadway in 2013.
7. Replace one (1) public works medium duty dump truck (vehicle #81) due for replacement. A total of \$35,000 has been budgeted within the General Fund for this vehicle replacement. (another \$35,000 is budgeted within the Water Fund).

Fiscal Year 2012-13 Goals and Accomplishments

1. **Capital Replacement Program:** A proposal was received from Midwest Meter, Inc. for a replacement handheld Psion device. The Village Board approved the purchase and the device was ordered.
2. The Village Administrator and Village engineering consultant completed the 2013 NFIP CRS renewal process in order to maintain our Class 6 rating within the program to ensure our residents continue to receive a 20% discount on flood insurance.
3. The Village-wide Brush Collection Program was completed once in the spring and once in the fall to help residents maintain their yards. In addition, several storm related collection programs were also conducted.
4. The Snow and Ice Control Program was completed to keep roadways safe for travel throughout the winter season.
5. Resident notice of the Village's spring and fall Tree Planting Program was provided through the Village website. Applications were processed and tree planting arranged as required.
6. A tree inventory conducted by Natural Path Forestry Consultants was performed. The results of the inventory were used to develop our Emerald Ash Borer (EAB) Management Program. The first implementation year of the program will be in FY 2013/14.
7. A three-year contract was signed with Clarke Environmental to continue our annual Mosquito Abatement Program.

**Public Works Budget
Fiscal Year 2013-14**

<u>Program</u>	<u>Description</u>	<u>FY 2012-13 Budget</u>	<u>FY 2013-14 Budget</u>
710	Administration	\$ 272,783	\$ 275,859
715	EDP	4,600	4,000
720	Engineering	26,500	21,500
725	Buildings	12,648	13,331
730	Risk Management	-	-
735	Equipment Repair	16,450	22,430
740	Snow Removal	55,200	56,450
745	Street Lighting	33,272	37,746
750	Storm Water Improvements	137,395	335,595
755	Street Maintenance	173,680	158,278
760	Nuisance Control	31,231	31,715
765	Capital Improvements	50,414	155,497
770	Contingencies	-	-
Total		\$ 814,173	\$ 1,112,401
Percent Difference			36.63%



**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2013 - APRIL 30, 2014**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
	Public Works-Administration						
	Personnel Services						
01-35-710-101	Salaries - Permanent Employees	130,652	137,726	114,483	117,357	117,357	117,969
01-35-710-102	Overtime	21,266	32,628	16,684	17,660	17,680	17,680
01-35-710-103	Part Time - Labor	15,301	8,370	9,992	16,000	16,000	16,000
01-35-710-126	Salaries - Clerical	25,092	24,850	25,693	26,106	26,106	26,759
01-35-710-141	Employee Benefits - Medical	12,279	18,198	20,609	21,844	21,844	17,905
01-35-710-144	Employee Benefits - Unemployment	280	684	979	216	333	786
01-35-710-147	Employee Benefits - Medicare	2,770	2,899	2,405	2,569	2,569	2,587
01-35-710-151	I M R F	24,340	30,611	26,225	29,407	29,407	33,139
01-35-710-161	Social Security FICA	11,776	11,953	9,779	10,983	10,983	11,061
* TOTAL	Personnel Services	243,756	267,919	226,849	242,162	242,279	243,886
	Contractual Services						
01-35-710-201	Telephones	2,287	1,895	1,857	3,240	3,240	2,592
01-35-710-236	Radio Paging Systems	-	-	-	-	-	-
* TOTAL	Contractual Services	2,287	1,895	1,857	3,240	3,240	2,592
	Supplies & Materials						
01-35-710-301	Office Supplies	455	883	677	550	550	550
01-35-710-302	Printing & Publishing	2,520	955	670	2,058	2,000	2,058
01-35-710-303	Gas-Oil-Wash-Mileage	17,281	16,374	17,885	17,873	17,873	17,873
01-35-710-304	Schools Conference Travel	72	520	-	1,500	1,830	3,500
01-35-710-306	Reimburse Personal Expense	526	424	227	300	300	300
01-35-710-307	Fees Dues Subscriptions	50	205	328	300	300	300
01-35-710-311	Postage & Meter Rent	1,728	1,194	915	1,500	1,500	1,500
01-35-710-335	Camera Supplies	-	-	-	-	-	-
01-35-710-345	Uniforms	2,221	1,933	3,383	3,000	3,327	3,000
* TOTAL	Supplies & Materials	24,853	22,488	24,085	27,081	27,680	29,081
	Equipment-Office						
01-35-710-405	Furniture & Office Equipment	159	579	-	300	300	300
01-35-710-421	Maintenance - Telephone Equipment	-	-	-	-	-	-
* TOTAL	Equipment-Office	159	579	-	300	300	300
** TOTAL	Public Works Administration	271,055	292,881	252,791	272,783	273,499	275,859
	Electronic Data Processing						
	Contractual Services						
01-35-715-212	Software	-	-	-	600	600	-
01-35-715-263	Equipment Maintenance	225	1,153	559	500	500	500
* TOTAL	Contractual Services	225	1,153	559	1,100	1,100	500
	Supplies & Materials						
01-35-715-305	Personal Training	-	72	-	500	500	500
01-35-715-306	Consulting Services	1,000	-	792	500	500	500
* TOTAL	Supplies & Materials	1,000	72	792	1,000	1,000	1,000
	Equipment & Supplies						
01-35-715-401	Operating Supplies & Equipment	1,831	2,413	2,299	2,500	2,500	2,500
* TOTAL	Equipment & Supplies	1,831	2,413	2,299	2,500	2,500	2,500
** TOTAL	Public Works - EDP	3,056	3,638	3,650	4,600	4,600	4,000
	Public Works-Engineering						
	Contractual Services						
01-35-720-245	Fees - Engineering	68,600	47,415	33,505	25,000	20,000	20,000
01-35-720-247	Reimburse Expense -Engineering	1,024	-	-	-	-	-
01-35-720-254	Plan Review - Engineer	1,534	275	-	1,500	1,500	1,500
* TOTAL	Contractual Services	71,158	47,690	33,505	26,500	21,500	21,500
** TOTAL	Public Works Engineering	71,158	47,690	33,505	26,500	21,500	21,500
	Public Works-Building						
	Contractual Services						
01-35-725-412	Maintenance - Gas Tanks And Pumps	3,011	2,798	2,069	3,000	3,000	3,000
01-35-725-413	Maintenance - Garage	1,730	1,026	326	1,500	1,500	1,500
01-35-725-414	Maintenance - Salt Bins	-	-	1,989	500	500	500
01-35-725-415	Nicor Gas	4,459	4,430	3,242	4,000	4,000	4,000
01-35-725-416	Energy	-	-	-	-	-	-
01-35-725-417	Sanitary User Charge	222	109	68	236	236	236
01-35-725-418	Maintenance - PW Building	225	4,583	7,268	3,412	4,286	4,095
* TOTAL	Contractual Services	9,647	12,946	14,962	12,648	13,522	13,331
** TOTAL	Public Works-Building	9,647	12,946	14,962	12,648	13,522	13,331

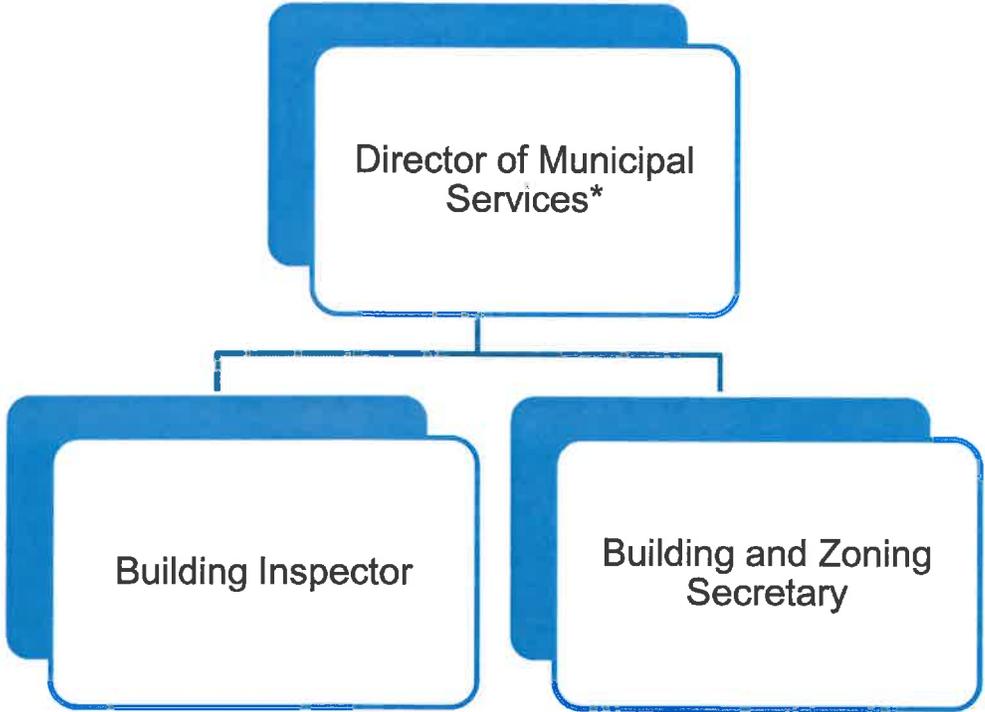
VILLAGE OF WILLOWBROOK
 ADMINISTRATIVE BUDGET
 MAY 1, 2013 - APRIL 30, 2014

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
	Public Works-Risk Management						
	Contractual Services						
01-35-730-272	Self Ins - Deductible	7,500	65	161	-	-	-
* TOTAL	Contractual Services	7,500	65	161	-	-	-
** TOTAL	Public Works-Risk Management	7,500	65	161	-	-	-
	Public Works-Equipment Repair						
	Equipment-Office						
01-35-735-409	Maintenance - Vehicles	12,832	21,495	20,925	14,950	20,000	20,930
01-35-735-411	Maintenance - Equipment	1,514	1,426	1,553	1,500	1,500	1,500
01-35-735-421	Maintenance - Radio Equipment	-	-	-	-	-	-
* TOTAL	Equipment-Office	14,346	22,921	22,478	16,450	21,500	22,430
** TOTAL	Public Works-Equipment Repair	14,346	22,921	22,478	16,450	21,500	22,430
	Public Works-Snow Removal						
	Contractual Services						
01-35-740-287	Snow Removal Contract	53,727	65,450	24,692	50,000	50,000	50,000
01-35-740-411	Maintenance - Equipment	6,238	2,630	7,556	5,000	7,000	6,250
* TOTAL	Contractual Services	59,965	68,080	32,248	55,000	57,000	56,250
	Material & Supplies						
	Reimburse Personal Expenses				200	200	200
* TOTAL	Supplies & Materials	-	-	-	200	200	200
** TOTAL	Public Works-Snow Removal	59,965	68,080	32,248	55,200	57,200	56,450
	Public Works-Street Lighting						
	Contractual Services						
01-35-745-207	Energy - Street Light	18,201	23,598	20,159	16,000	20,000	20,800
01-35-745-223	Maintenance - Street Lights	7,758	8,923	12,232	9,972	9,972	9,972
01-35-745-224	Maintenance - Traffic Signals	1,454	1,734	5,874	7,300	6,974	6,974
* TOTAL	Contractual Services	27,413	34,255	38,265	33,272	36,946	37,746
** TOTAL	Public Works-Street Lighting	27,413	34,255	38,265	33,272	36,946	37,746
	Public Works-Storm Water Improvements						
	Contractual Services						
01-35-750-286	Jet Cleaning Culvert	5,092	5,362	4,984	5,625	5,625	5,625
01-35-750-289	Site Improvements - Ditching	10,145	11,091	8,998	15,000	10,000	10,050
01-35-750-290	Equipment Rental	-	-	225	750	750	750
* TOTAL	Contractual Services	15,237	16,453	14,207	21,375	16,375	16,425
	Supplies & Materials						
01-35-750-328	Street & Row Maintenance	58,871	41,145	33,830	58,320	58,320	58,320
01-35-750-329	Maintenance - Saw Mill Creek	-	-	-	500	500	500
01-35-750-338	Tree Maintenance	17,894	31,576	40,770	45,000	45,000	248,150
01-35-750-381	Storm Water Improvements Mat	9,857	21,929	7,365	12,200	10,000	12,200
* TOTAL	Supplies & Materials	86,622	94,650	81,965	116,020	113,820	319,170
** TOTAL	Public Works-Storm Water Improvements	101,859	111,103	96,172	137,395	130,195	335,595
	Public Works-Street Maintenance						
	Contractual Services						
01-35-755-279	Trash Removal	951	-	325	2,125	2,125	2,125
01-35-755-281	Route 83 Beautification	27,148	30,083	27,530	29,920	29,920	30,818
01-35-755-282	Reimb. Exp. - Construction	-	-	-	500	500	500
01-35-755-283	Reimb. Exp. - Other	3,415	1,044	1,733	3,415	3,415	3,415
01-35-755-284	Reimb. Exp. - Brush Pick-Up	16,480	19,908	15,840	20,000	16,220	25,000
01-35-755-290	Equipment Rental	-	401	-	750	750	750
* TOTAL	Contractual Services	47,994	51,436	45,428	56,710	52,930	62,608
	Supplies & Materials						
01-35-755-328	St & Row Maintenance Other	25,814	24,684	13,728	23,920	23,920	23,920
01-35-755-331	Operating Supplies - Rock Salt	95,867	59,277	26,107	35,300	85,300	60,000
01-35-755-332	J.U.L.I.E.	1,118	1,874	963	1,250	1,250	1,250
01-35-755-333	Road Signs	2,952	5,257	8,563	5,000	5,000	9,000
* TOTAL	Supplies & Materials	125,751	91,092	49,361	115,470	115,470	94,170
	Equipment						
01-35-755-401	Operating Equipment	1,297	1,098	289	1,500	1,500	1,500
* TOTAL	Equipment Office	1,297	1,098	289	1,500	1,500	1,500
** TOTAL	Public Works-Street Maintenance	175,042	143,626	95,078	173,680	169,900	158,278
	Nuisance Control						
	Contractual Services						
01-35-760-258	Pest Control	-	-	-	1,000	1,000	1,000
* TOTAL	Contractual Services	-	-	-	1,000	1,000	1,000
** TOTAL	Health-Nuisance Control	-	-	-	1,000	1,000	1,000

VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2013 - APRIL 30, 2014

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
	Health-Mosquito Abatement						
	Contractual Services						
01-35-760-259	Mosquito Abatement	27,278	30,324	27,278	30,231	27,278	30,715
* TOTAL	Contractual Services	27,278	30,324	27,278	30,231	27,278	30,715
** TOTAL	Health-Mosquito Abatement	27,278	30,324	27,278	30,231	27,278	30,715
*** TOTAL	Total Nuisance Control	27,278	30,324	27,278	31,231	28,278	31,715
	Public Works-Capital Improvements						
	Capital Expenditures						
01-35-765-625	Vehicles - New & Other	-	-	29,375	-	-	35,000
01-35-765-626	Equipment - Snow	-	-	-	4,600	4,600	-
01-35-765-640	Landscape Improvements/Entry Signs	-	-	-	28,000	-	120,000
01-35-765-641	EDP Equipment	865	757	-	12,814	13,001	497
01-35-765-642	Furniture & Office Equipment	-	-	-	-	-	-
01-35-765-684	Street Maintenance Contract	-	-	-	5,000	5,000	-
01-35-765-685	Street Improvements	-	-	-	-	-	-
* TOTAL	Capital Expenditures	865	757	29,375	50,414	22,601	155,497
** TOTAL	Public Works-Capital Improvements	865	757	29,375	50,414	22,601	155,497
	Public Works Contingencies						
	Contingencies						
01-35-770-799	Contingencies	-	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-	-
** TOTAL	Public Works Contingencies	-	-	-	-	-	-
*** TOTAL	Total - Public Works	769,184	768,286	645,963	814,173	779,741	1,112,401
	Difference from Budget 12-13 to Proposed 13-14:					\$ 298,228	36.63%
	Difference from Budget 12-13 to Estimated Actual 12-13:					\$ (34,432)	-4.23%
	Difference from Estimated Actual 12-13 to Proposed 13-14:					\$ 332,660	42.66%

Village of Willowbrook
Building and Zoning
Organization Chart



*Oversees Public Works and Building and Zoning

The mission of the Building and Zoning Division of the Municipal Services Department is to provide the community with comprehensive service in the areas of building and property maintenance, code compliance, building permits, plan review and resident concerns in an efficient manner to provide and ensure public safety for the community.

Building & Zoning Department

Fiscal Year 2013-14 Goals and Objectives

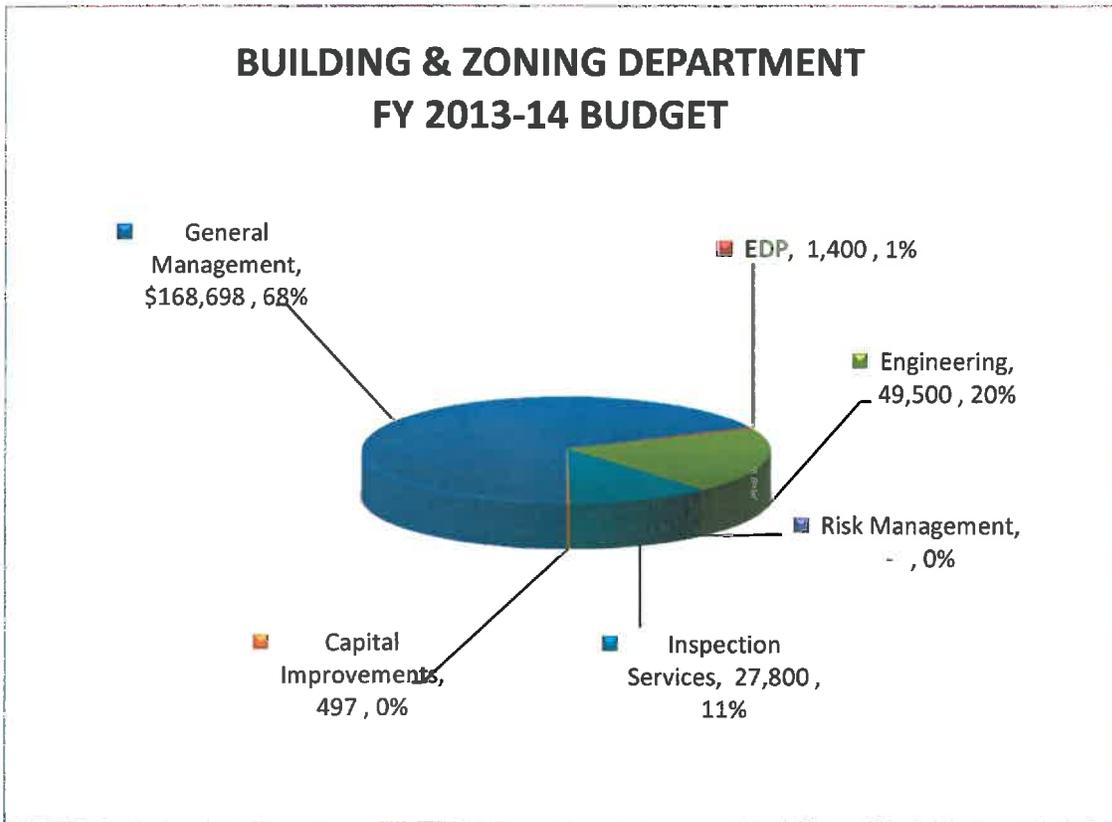
1. Process applications for building and zoning permits in a timely manner. Outsource work as needed due to time constraints or complexities of a specific project.
2. Review all existing checklists and forms intended to assist residents and businesses in submitting for permits, and revise/update as necessary.
3. Cross-train building & zoning department employees with other municipal services employees (e.g., public works employees, planning staff) to ensure adequate coverage of duties when other employees are not available such as when they are on leave.
4. Train Building Inspector to receive and process community block party requests, temporary use requests, and other specialized Village permits.
5. Building Inspector will attend regular Plan Commission meetings to serve as the Village liaison to the building department. Building Inspector also will work with the Planner to complete a comprehensive update to the Village Zoning Ordinance (Title 9 of the Village Code of Ordinances).

Fiscal Year 2012-13 Goals and Accomplishments

1. Requests for permit applications were processed in an efficient manner. Total permit revenue for FY 2012/13 exceeded projections (\$110,000 was estimated, a total of \$233,574 was received).
2. The Village staff continued to work closely with a third-party Building Code Consulting firm (T.P.I., Inc.) to ensure the completion of our plan review and inspection processes.
3. Various cross-training between Public Works, Building & Zoning, and Planning staff has occurred enabling staff to cover routine duties of other departments and divisions when needed during the vacation season, etc. Public Works employees can now perform various building permit field inspections at times when the Building Inspector is on leave.
4. Building Inspector position is now fully trained to process permit requests received from utilities (e.g., ComEd, Nicor Gas, AT&T). Requests are forwarded directly to the building inspector to coordinate the review and approval process with the specific utility.

**Building & Zoning Budget
Fiscal Year 2013-14**

<u>Program</u>	<u>Description</u>	<u>FY 2012-13 Budget</u>	<u>FY 2013-14 Budget</u>
810	General Management	\$ 156,891	\$ 168,698
815	EDP	5,079	1,400
820	Engineering	49,500	49,500
825	Risk Management	-	-
830	Inspection Services	25,800	27,800
835	Capital Improvements	-	497
840	Contingencies	-	-
	Total	\$ 237,270	\$ 247,895
	Percent Difference		4.48%



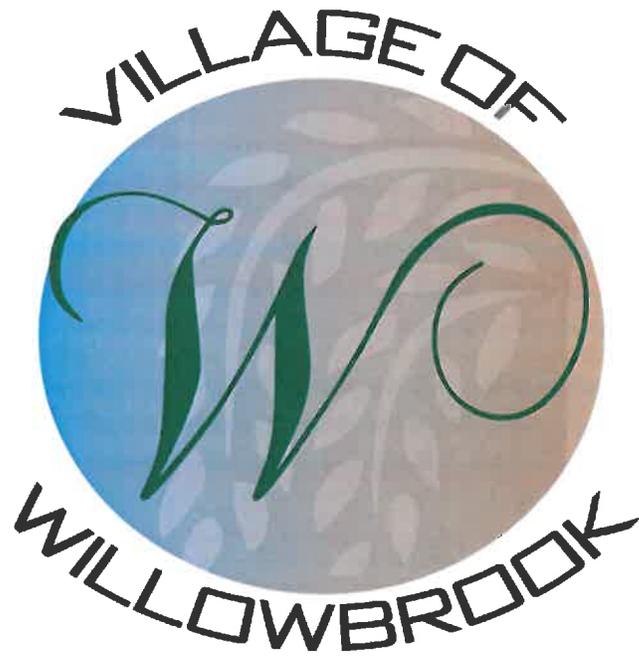
**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2013 - APRIL 30, 2014**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
	Building & Zoning-General Management						
	Personnel Services						
01-40-810-101	Salaries - Permanent Employees	64,077	62,417	65,547	66,601	66,601	68,266
01-40-810-102	Overtime	2,811	8,053	9,458	5,000	14,000	10,000
01-40-810-104	Part Time Clerical	-	-	-	-	-	-
01-40-810-126	Salaries - Clerical	23,796	23,705	24,391	24,783	24,783	25,403
01-40-810-141	Employee Benefits - Medical	21,903	24,053	25,681	27,066	27,066	26,810
01-40-810-144	Employee Benefits - Unemployment	117	347	541	162	162	590
01-40-810-147	Employee Benefits - Medicare	1,254	1,307	1,370	1,398	1,398	1,503
01-40-810-151	I M R F	12,353	15,028	16,320	17,589	17,589	21,153
01-40-810-161	Social Security FICA	5,359	5,592	5,857	5,976	6,534	6,427
* TOTAL	Personnel Services	131,670	140,502	149,165	148,575	158,133	160,152
	Contractual Services						
01-40-810-201	Telephones	939	882	664	1,500	1,500	1,500
01-40-810-231	Rental - Storage	-	-	-	-	-	-
01-40-810-236	Radio Paging Systems	-	-	-	-	-	-
* TOTAL	Contractual Services	939	882	664	1,500	1,500	1,500
	Supplies & Materials						
01-40-810-301	Office Supplies	421	1,113	895	500	1,000	1,000
01-40-810-302	Printing & Publishing	956	190	424	500	500	500
01-40-810-303	Gas-Oil-Wash-Mileage	1,041	1,217	1,336	1,770	1,770	1,500
01-40-810-304	Schools Conference Travel	3,271	1,099	1,299	2,000	2,000	2,000
01-40-810-307	Fees Dues Subscriptions	601	345	823	489	489	489
01-40-810-311	Postage & Meter Rent	410	623	379	400	400	400
01-40-810-335	Camera Supplies	-	-	-	-	-	-
* TOTAL	Supplies & Materials	6,700	4,587	5,156	5,659	6,159	5,889
	Equipment-Office						
01-40-810-401	Operating Equipment	5	210	-	300	300	300
01-40-810-409	Maintenance - Vehicles	142	628	857	857	857	857
01-40-810-411	Maintenance - Radio Equip	-	-	-	-	-	-
* TOTAL	Equipment-Office	147	838	857	1,157	1,157	1,157
** TOTAL	Building & Zoning-General Management	139,456	146,809	155,842	156,891	166,949	168,698
	Building & Zoning EDP						
	Contractual Services						
01-40-815-212	EDP Software	-	-	-	600	210	-
01-40-815-263	EDP Equipment Maintenance	-	295	-	250	250	250
* TOTAL	Contractual Services	-	295	-	850	460	250
	Supplies & Materials						
01-40-815-305	EDP Personal Training	-	18	-	400	400	400
01-40-815-306	Consulting Services	1,000	-	-	750	750	750
* TOTAL	Supplies & Materials	1,000	18	-	1,150	1,150	1,150
	Equipment						
01-40-815-401	EDP Operating Equipment	-	-	-	3,079	3,278	-
* TOTAL	Operating Equipment	-	-	-	3,079	3,278	-
** TOTAL	Building & Zoning EDP	1,000	313	-	5,079	4,888	1,400
	Building & Zoning Engineering						
	Contractual Services						
01-40-820-245	Fees - Engineering	-	935	330	3,000	3,000	3,000
01-40-820-246	Fees - Drainage Engineer	5,578	8,427	5,241	6,000	6,426	6,000
01-40-820-247	Reimburse Exp. - Engineering	6,405	-	-	1,000	1,000	1,000
01-40-820-254	Plan Review - Engineer	4,442	2,758	3,155	4,500	4,500	4,500
01-40-820-255	Plan Review - Structural	-	4,600	5,934	5,000	5,000	5,000
01-40-820-257	Plan Review - Planner	-	-	-	-	-	-
01-40-820-258	Plan Review - Building Code	23,444	40,098	32,440	20,000	20,000	20,000
01-40-820-259	Plan Review - Drainage Engineer	13,210	11,126	12,035	10,000	10,000	10,000
* TOTAL	Contractual Services	53,079	67,944	59,135	49,500	49,926	49,500
** TOTAL	Building & Zoning Engineering	53,079	67,944	59,135	49,500	49,926	49,500
	Building & Zoning Risk Management						
	Contractual Services						
01-40-825-273	Self Insurance - Deductible	-	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-	-
** TOTAL	Building & Zoning Risk Management	-	-	-	-	-	-

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2013 - APRIL 30, 2014**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
	Building & Zoning Inspection Services						
	Personnel Services						
01-40-830-109	Part Time Inspector	10,110	11,970	14,070	10,000	12,000	12,000
01-40-830-115	Plumbing Inspection	6,671	6,435	4,950	4,800	4,800	4,800
01-40-830-117	Elevator Inspection	6,792	6,704	5,732	7,000	6,000	7,000
01-40-830-119	Code Enforcement Inspection	3,448	4,772	2,135	4,000	4,000	4,000
* TOTAL	Personnel Services	27,021	29,881	26,887	25,300	26,800	27,800
** TOTAL	Building & Zoning Inspection Services	27,021	29,881	26,887	25,800	26,800	27,800
	Building & Zoning Capital Improvements						
	Capital Expenditures						
01-40-835-611	Furniture & Office Equipment	-	-	-	-	-	-
01-40-835-625	Vehicles - New & Other	-	-	-	-	-	-
01-40-835-641	EDP New Equipment	883	622	-	-	-	497
* TOTAL	Capital Expenditures	883	622	-	-	-	497
** TOTAL	Building & Zoning Capital Improvement	883	622	-	-	-	497
	Building & Zoning Contingencies						
	Contingencies						
01-40-840-799	Contingencies	-	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-	-
** TOTAL	Building & Zoning Contingencies	-	-	-	-	-	-
*** TOTAL	Total- Building & Zoning	221,439	245,569	241,864	237,270	248,563	247,895
	Difference from Budget 12-13 to Proposed 13-14:					\$ 10,625	4.48%
	Difference from Budget 12-13 to Estimated Actual 12-13:					\$ 11,293	4.76%
	Difference from Estimated Actual 12-13 to Proposed 13-14:					\$ (668)	-0.27%

OTHER FUNDS



**FINANCIAL SUMMARY - FY 2013-14
WATER FUND
5 YEAR FORECAST**

	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	Year 1 FY 13-14 PROPOSED BUDGET	**			***	
								Year 2 FY 14-15 PROPOSED BUDGET	Year 3 FY 15-16 PROPOSED BUDGET	Year 4 FY 16-17 PROPOSED BUDGET	Year 5 FY 17-18 PROPOSED BUDGET	
TOTAL NET ASSETS	\$ 4,904,299	\$ 4,876,103	\$ 4,844,108	\$ 4,746,236	\$ 4,746,236	\$ 4,362,631	\$ 4,479,609	\$ 4,897,638	\$ 5,064,853	\$ 5,088,862	\$ 5,088,862	\$ 5,006,618
REVENUES-BASE	1,718,516	1,693,643	1,842,503	1,917,390	2,332,332	2,329,242	2,911,038	2,743,933	2,911,148	2,911,148	2,911,148	2,911,148
OPERATING EXPENSES-BASE	1,678,092	1,724,350	1,888,164	1,987,095	2,057,196	2,119,757	2,239,509	2,493,009	2,498,014	2,689,315	2,763,392	2,841,514
CAPITAL EXPENSES-BASE	68,620	1,288	18,111	32,340	25,000	25,027	78,500	175,000	70,919	22,824	55,000	55,000
TRANSFERS TO WATER CAPITAL FUND	-	-	34,100	281,560	134,960	67,480	175,000	175,000	175,000	175,000	175,000	200,000
TOTAL EXPENSES	1,746,712	1,725,638	1,940,375	2,300,995	2,217,156	2,212,264	2,493,009	2,743,933	2,743,933	2,887,139	2,993,392	3,096,514
NET SURPLUS (DEFICIT)	(28,196)	(31,995)	(97,872)	(383,605)	115,176	116,978	418,029	167,215	167,215	24,009	(82,244)	(185,366)
TOTAL NET ASSETS	\$ 4,876,103	\$ 4,844,108	\$ 4,746,236	\$ 4,362,631	\$ 4,861,412	\$ 4,479,609	\$ 4,897,638	\$ 5,064,853	\$ 5,088,862	\$ 5,088,862	\$ 5,006,618	\$ 4,821,252
NET ASSETS - INVESTED IN CAPITAL ASSETS	4,157,378	4,208,288	4,158,510	3,977,385	4,158,510	3,977,385	3,977,385	3,977,385	3,977,385	3,977,385	3,977,385	3,977,385
UNRESTRICTED NET ASSETS	718,725	635,820	587,726	385,246	702,902	502,224	920,253	1,087,468	1,087,468	1,111,477	1,029,233	843,867
	\$ 4,876,103	\$ 4,844,108	\$ 4,746,236	\$ 4,362,631	\$ 4,861,412	\$ 4,479,609	\$ 4,897,638	\$ 5,064,853	\$ 5,088,862	\$ 5,088,862	\$ 5,006,618	\$ 4,821,252
WORKING CAPITAL***	585,465	509,813	634,626	423,567	331,826	333,628	544,740	505,038	322,130	32,969	32,969	(359,314)
DAYS OPERATING EXPENSE (GOAL--90)**	127	108	123	78	53	52	81	68	41	4	4	(43)
COST PER DAY TO OPERATE WATER FUND	\$ 4,598	\$ 4,724	\$ 5,173	\$ 5,444	\$ 6,203	\$ 6,374	\$ 6,703	\$ 7,411	\$ 7,935	\$ 8,138	\$ 8,138	\$ 8,352

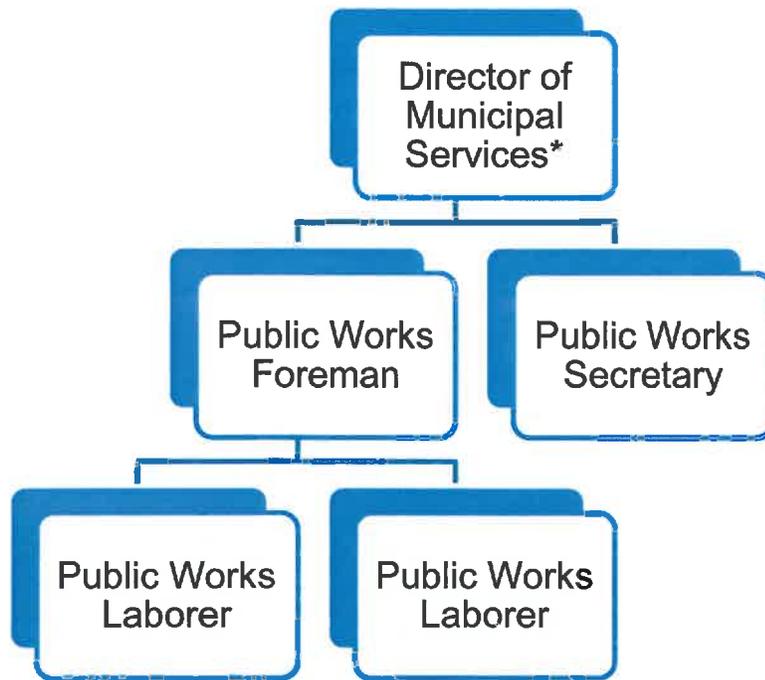
**INCLUDES A 25.0% WATER RATE INCREASE

**FUTURE REVENUES DO NOT INCLUDE ANY RATE INCREASES

***CALCULATED AS CURRENT ASSETS MINUS CURRENT LIABILITIES

****CALCULATED AS WORKING CAPITAL DIVIDED BY DAILY COST TO OPERATE WATER FUND

Village of Willowbrook
Water Department
Organization Chart



*Oversees Public Works and Building & Zoning

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

Water Fund

Fiscal Year 2013-14 Goals and Objectives

1. Design and publish the 2013 (2012 Monitoring year) Water Quality Report and mail to all water consumers prior to July 1, 2013, as required by the USEPA. This work will be outsourced to a specialized publication company familiar with the EPA CCR notice requirements.
2. Replace eight (8) obsolete Traverse City brand fire hydrants with new East Jordan models for \$25,000; ultimately all obsolete hydrants will be replaced.
3. Complete repairs to the Village water distribution system as required. Repair water main breaks, leaking valves, and service lines in an efficient manner to guard against excessive water loss (i.e., unmetered water).
4. Upgrade the water system operating (SCADA) software to be compliant with the Windows 7 operating system.
5. Provide sufficient training on the Village water system to assist in having two (2) current Public Works employees successfully obtain their IEPA Class "C" Operators Certificate.
6. Replace one (1) public works medium duty dump truck (vehicle #81). \$35,000 has been budgeted within the Water Fund for this vehicle replacement (along with another \$35,000 budgeted within the General Fund).
7. After review, it was decided that an analysis of the Village's enterprise resource planning (ERP) system was required to determine current department needs, including those in water billing. The analysis will be conducted by Sikich LLP and the results shared with the Village Board during the annual budget process in fall of 2014.

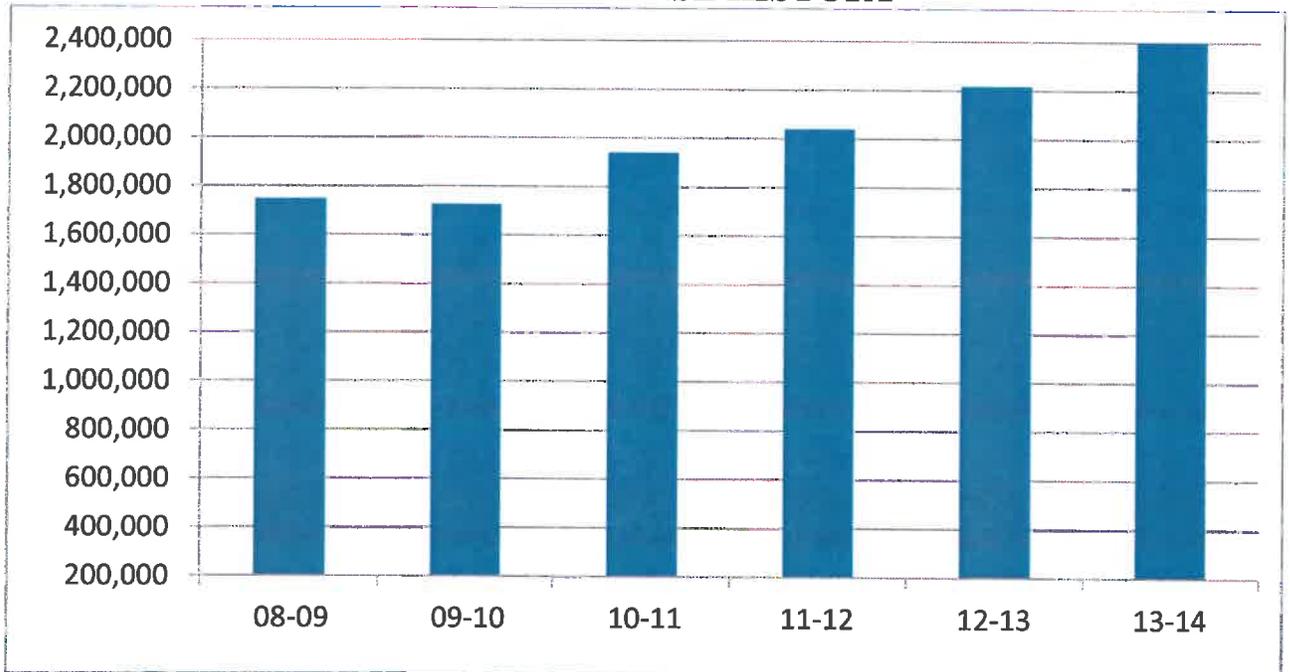
Fiscal Year 2012-13 Goals and Accomplishments

1. Contracted with a specialized publishing firm to revise the Consumer Confidence Report (CCR), using a tri-fold publication format, and mailed hardcopies to all water consumers prior to the USEPA deadline.
2. Six (6) obsolete Traverse City brand fire hydrants located in the north quadrant of town were replaced with new East Jordan models.
3. Completed necessary repairs the Village water distribution system as required to ensure the continued proper operation of the system in accordance with IEPA requirements.
4. One (1) current public works employee has registered to take a 16 week training preparation course for taking the IEPA Class "C" Water Operators Exam.

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 EXPENSE HISTORY

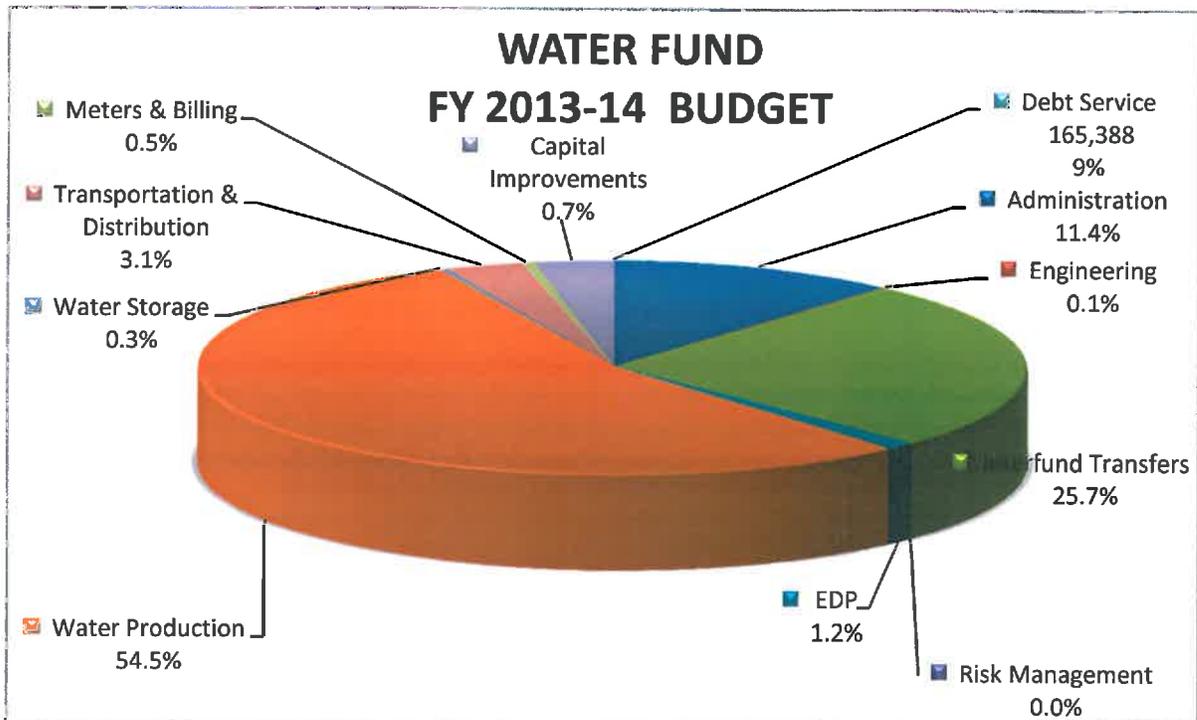


The chart above illustrates the increases of expenses in the Village's Water Fund. Generally any increases of magnitude relate to capital improvements of the system or rate increases for water purchases.

The increase in expenditures in FY 2012-13 and FY 2013-14 are a result of a 30% and 20% increase, respectively, in cost of purchased water supplied by the DuPage Water Commission.

**Water Fund
Fiscal Year 2013-14**

<u>Program</u>	<u>Description</u>	<u>FY 2012-13 Budget</u>	<u>FY 2013-14 Budget</u>
401	Administration	\$ 272,072	\$ 284,943
405	Engineering	2,575	2,575
410	Interfund Transfers	575,181	640,436
415	Risk Management	-	-
417	EDP	18,782	30,977
420	Water Production	1,251,171	1,359,654
425	Water Storage	6,090	7,139
430	Transportation & Distribution	55,025	77,525
435	Meters & Billing	11,260	11,260
440	Capital Improvements	25,000	78,500
449	Contingencies-Debt Service	-	-
Total	Water Fund	\$ 2,217,156	\$ 2,493,009
	Percent Difference		12.44%



**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2013 - APRIL 30, 2014**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
	Water Fund EXPENSES						
	Personal Services						
02-50-401-101	Salaries - Permanent Employees	132,866	145,966	104,410	117,357	130,388	117,969
02-50-401-102	Overtime	27,906	29,147	32,183	27,900	27,900	27,900
02-50-401-103	Part Time - Labor	13,297	7,946	9,892	8,000	8,000	16,000
02-50-401-126	Salaries - Clerical	25,986	27,053	26,237	26,106	28,090	26,759
02-50-401-141	Employee Benefits - Medical	12,703	18,768	22,011	22,074	22,074	18,087
02-50-401-144	Employee Benefits - Unemployment	265	684	146	378	378	1,179
02-50-401-147	Employee Benefits - Medicare	2,806	2,846	2,567	2,601	2,818	2,735
02-50-401-151	I M R F	24,957	29,987	28,124	31,272	31,272	35,224
02-50-401-161	Social Security FICA	11,912	11,753	10,474	11,121	12,051	11,695
* TOTAL	Personal Services	252,698	274,150	236,044	246,809	262,971	257,548
	Contractual Services						
02-50-401-201	Phone - Telephones	9,167	9,068	10,721	8,000	8,000	9,600
02-50-401-239	Fees - Village Attorney	-	-	-	1,000	1,000	1,000
* TOTAL	Contractual Services	9,167	9,068	10,721	9,000	9,000	10,600
	Supplies & Materials						
02-50-401-301	Office Supplies	2,416	1,244	1,695	1,490	1,490	1,490
02-50-401-302	Printing & Publishing	2,977	1,604	2,873	2,662	2,822	3,194
02-50-401-303	Gas-Oil-Wash-Mileage	3,335	2,384	5,588	3,611	3,611	3,611
02-50-401-304	Schools Conference Travel	156	-	1,103	1,500	1,540	1,500
02-50-401-306	Reimburse Personal Expenses	-	-	-	150	150	150
02-50-401-307	Fees Dues Subscriptions	1,357	325	1,713	750	750	750
02-50-401-311	Postage & Meter Rent	5,220	5,758	8,001	5,600	5,600	5,600
* TOTAL	Supplies & Materials	15,461	11,315	20,973	15,763	15,963	16,295
	Equipment-Office						
02-50-401-405	Furniture & Office Equipment	-	-	-	500	500	500
* TOTAL	Equipment Office	-	-	-	500	500	500
** TOTAL	Water Fund-Administration	277,326	294,533	267,738	272,072	288,434	284,943
	Water Fund-Engineering						
02-50-405-245	Contractual Services						
	Fees - Engineering	1,594	1,218	882	2,575	2,575	2,575
* TOTAL	Contractual Services	1,594	1,218	882	2,575	2,575	2,575
** TOTAL	Water Fund-Engineering	1,594	1,218	882	2,575	2,575	2,575
	Water Fund-Interfund Transfers						
	Other Expenditures						
02-50-410-501	Reimburse General Corporate Fund	427,282	416,418	395,115	389,423	389,423	414,058
02-50-410-505	Transfer To Capital Project Fund	-	-	-	-	-	-
02-50-410-506	Transfer To Water Capital Improvement	-	34,100	281,560	134,960	67,480	175,000
02-50-410-507	Transfer To 2008 Bond Fund	64,214	51,118	50,158	50,798	50,798	51,378
* TOTAL	Other Expenditures	491,496	501,636	726,833	575,181	507,701	640,436
** TOTAL	Water Fund-Interfund Transfers	491,496	501,636	726,833	575,181	507,701	640,436
	Water Fund-Risk Management						
	Contractual Services						
02-50-415-273	Self Insurance - Deductible	-	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-	-
** TOTAL	Water Fund-Risk Management	-	-	-	-	-	-
	Water Fund EDP						
	Contractual Services						
02-50-417-212	EDP Software	8,721	9,408	9,113	11,150	11,150	27,650
02-50-417-263	EDP Equipment Maintenance	2,227	1,771	1,550	2,000	2,000	2,000
* TOTAL	Contractual Services	10,948	11,179	10,663	13,150	13,150	29,650
	Supplies & Materials						
02-50-417-305	EDP Personal Training	-	-	-	500	500	500
* TOTAL	Supplies & Materials	-	-	-	500	500	500
	Equipment						
02-50-417-401	EDP Operating Equipment	328	49	-	5,132	5,457	827
* TOTAL	Operating Equipment	328	49	-	5,132	5,457	827
** TOTAL	Water Fund EDP	11,276	11,228	10,663	18,782	19,107	30,977
	Water Fund-Water Production						
	Contractual Services						
02-50-420-206	Energy - Electric Pump	12,143	15,809	15,914	17,000	16,000	16,000
02-50-420-294	Landscape - Well 1&3	-	-	-	500	500	500
02-50-420-297	Landscaping-Standpipe	1,082	1,068	1,277	1,000	1,000	1,000
* TOTAL	Contractual Services	13,225	16,877	17,191	18,500	17,500	17,500

**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2013 - APRIL 30, 2014**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
	Supplies & Materials						
02-50-420-361	Chemicals	1,389	1,136	1,232	1,100	2,223	1,540
02-50-420-362	Sampling Analysis	3,084	3,570	1,715	2,678	2,678	2,678
* TOTAL	Supplies & Materials	4,473	4,706	2,947	3,778	4,901	4,218
	Equipment-Office						
02-50-420-488	Maintenance - Pumps & Well 3	-	35	-	500	500	500
02-50-420-491	Pump Inspection Repair Maintain Standi	43	-	-	500	500	500
* TOTAL	Equipment-Office	43	35	-	1,000	1,000	1,000
	Other Expenditures						
02-50-420-575	Purchase Of Water	637,070	781,900	922,245	1,227,893	1,227,893	1,336,936
* TOTAL	Other Expenditures	637,070	781,900	922,245	1,227,893	1,227,893	1,336,936
** TOTAL	Water Fund-Water Production	654,811	803,518	942,383	1,251,171	1,251,294	1,359,654
	Water Fund-Water Storage						
	Equipment-Office						
02-50-425-471	Material & Supplies - L.H.V.	-	-	-	-	-	-
02-50-425-472	Mat&Sup - Willowbrook Executive Plaz	-	-	-	-	-	-
02-50-425-473	W H R&M - L.H.V.	1,039	834	663	1,000	1,000	1,000
02-50-425-474	W H R&M - Willowbrook Executive Pla	560	590	620	590	620	649
02-50-425-475	Materials, Supplies, Standpipe, Pumphu	2,058	539	1,775	1,500	1,500	1,500
02-50-425-485	Repair, Maintenance-Standpipe, Pumpha	2,262	4,180	3,876	3,000	4,495	3,990
* TOTAL	Equipment-Office	5,919	6,143	6,934	6,090	7,615	7,139
** TOTAL	Water Fund-Water Storage	5,919	6,143	6,934	6,090	7,615	7,139
	Water Fund-Transportation & Distribution						
	Contractual Services						
02-50-430-276	Leak Surveys	2,400	4,295	2,110	3,000	5,940	3,000
02-50-430-277	Water Distribution Repair-Maintenance	38,288	78,676	84,342	45,000	86,212	67,500
02-50-430-299	Landscape - Other	1,761	(786)	63	2,000	3,289	2,000
* TOTAL	Contractual Services	42,449	82,185	86,515	50,000	95,441	72,500
	Capital Equipment						
02-50-430-401	Operating Equipment	560	-	663	1,000	1,000	1,000
02-50-430-425	J. U. L. I. E. Maintenance & Supply	-	-	255	500	500	500
02-50-430-435	Equipment Rental	-	-	-	525	525	525
02-50-430-476	Material & Supplies - Distribution System	166	4,402	3,074	3,000	3,000	3,000
* TOTAL	Equipment-Office	726	4,402	3,992	5,025	5,025	5,025
** TOTAL	Water Fund-Transportation & Distributi	43,175	86,587	90,507	55,025	100,466	77,525
	Water Fund-Meters & Billing						
	Contractual Services						
02-50-435-278	Meters Flow Testing	-	1,784	1,094	1,000	1,000	1,000
* TOTAL	Contractual Services	-	1,784	1,094	1,000	1,000	1,000
	Equipment-Office						
02-50-435-461	New - Metering Equipment	14,639	2,299	13,789	8,000	6,000	8,000
02-50-435-462	Meter Replacement	32	-	70	250	250	250
02-50-435-463	Maintenance - Meter Equipment	-	297	845	2,010	2,795	2,010
* TOTAL	Equipment-Office	14,671	2,596	14,704	10,260	9,045	10,260
** TOTAL	Water Fund-Meters & Billing	14,671	4,380	15,798	11,260	10,045	11,260
	Water Fund-Capital Improvements						
	Capital Expenditures						
02-50-440-626	Vehicles - New & Other	-	-	1,980	-	-	35,000
02-50-440-643	Painting - Tank Washing/Hydrants	-	-	10,600	-	-	-
02-50-440-692	Security System	-	3,700	-	-	-	18,500
02-50-440-694	Distribution System Replacement	-	13,439	19,760	25,000	25,027	25,000
02-50-440-695	EDP	1,288	972	-	-	-	-
02-50-440-696	Water Main Extension	-	-	-	-	-	-
* TOTAL	Capital Expenditures	1,288	18,111	32,340	25,000	25,027	78,500
** TOTAL	Water Fund-Capital Improvements	1,288	18,111	32,340	25,000	25,027	78,500
	Water Fund Contingencies						
	Contingencies						
02-50-449-101	Depreciation Expense	212,402	209,777	206,917	-	-	-
02-50-449-102	Interest Expense	9,508	1,072	-	-	-	-
02-50-449-103	Bond Issuance Costs	2,172	2,172	-	-	-	-
02-50-449-104	Bond Principal Expense	-	-	-	-	-	-
02-50-449-799	Contingencies	-	-	-	-	-	-
* TOTAL	Contingencies	224,082	213,021	206,917	-	-	-
** TOTAL	Water Fund Contingencies	224,082	213,021	206,917	-	-	-
*** TOTAL	Total Water Fund	1,725,638	1,940,375	2,300,995	2,217,156	2,212,264	2,493,009

VILLAGE OF WILLOWBROOK
 ADMINISTRATIVE BUDGET
 MAY 1, 2013 - APRIL 30, 2014

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
	Difference from Budget 12-13 to Proposed 13-14:					\$ 275,853	12.44%
	Difference from Budget 12-13 to Estimated Actual 12-13:					\$ (4,892)	-0.22%
	Difference from Estimated Actual 12-13 to Proposed 13-14:					\$ 280,745	12.69%

VILLAGE OF WILLOWBROOK
 ADMINISTRATIVE SERVICES CHARGEBACK
 ACCOUNT 02-410-501
 FOR SERVICES FISCAL YEAR 2013-14

ACCOUNT #	DESCRIPTION	TOTAL	%	PROPOSED
VILLAGE BOARD & CLERK				
01-05-410 (101-161)	SALARIES - BOARD & CLERK	\$ 51,666	10	\$ 5,169
ADMINISTRATION				
01-10-455 (101-161)	SALARIES & BENEFITS ADMIN	273,505	25	68,376
01-10-455-201	TELEPHONE	13,900	10	1,390
01-10-455-231	RENT	0	10	0
01-10-455-266	CODIFICATION OF ORDINANCES	3,000	10	300
01-10-455-301	OFFICE SUPPLIES	10,900	10	1,090
01-10-455-302	PRINTING & PUBLISHING	1,650	10	165
01-10-455-303	GAS, OIL, WASH, MILEAGE	2,761	10	276
01-10-455-304	SCHOOLS, CONVENTIONS, MEETINGS	2,040	10	204
01-10-455-305	STRATEGIC PLANNING	0	10	0
01-10-455-307	FEES, DUES, SUBSCRIPTIONS	15,010	10	1,501
01-10-455-311	POSTAGE & METER RENTAL	4,455	10	446
01-10-455-315	COPY SERVICE & MAINTENANCE	3,200	10	320
01-10-455-355	COMMISSARY PROVISION	1,000	10	100
01-10-455 (409-411)	EQUIPMENT REPAIR & MAINTENANCE	2,000	20	400
01-10-460-306	EDP CONSULTING SERVICE	3,200	10	320
01-10-466-228	BUILDING MAINTENANCE SERVICE	39,182	10	3,918
01-10-466-235	NICOR	3,500	10	350
01-10-466-293	LANDSCAPE - VILLAGE HALL	4,000	10	400
01-10-466-351	BUILDING MAINTENANCE SUPPLIES	7,600	10	760
01-10-470-239	VILLAGE ATTORNEY	100,000	15	15,000
01-10-471-252	FINANCIAL SERVICES	1,750	10	175
01-10-471-253	CONSULTING FEES	5,000	25	1,250
01-10-475-365	PUBLIC RELATIONS	2,810	10	281
01-10-475-366	NEWSLETTER	5,292	10	529
01-10-480-272	GENERAL INSURANCE, BONDS	224,020	40	89,608
01-10-485-602	BLDG IMPROVEMENTS	24,000	10	2,400
01-10-485-611	FURNITURE & OFFICE EQUIP - COPIER	500	20	100
FINANCE				
01-25-610 (101-161)	SALARIES & BENEFITS- FINANCE	123,750	25	30,938
01-25-610-304	SCHOOLS, CONVENTIONS, MEETINGS	500	10	50
01-25-615-212	EDP SOFTWARE- ACCT/PAYROLL/CR	14,375	25	3,594
01-25-615-306	IT CONSULTING FEES	25,000	25	6,250
01-25-620-251	AUDIT	23,600	20	4,720
01-25-620-252	FINANCIAL SERVICES	89,200	20	17,840
TOTAL GENERAL GOVERNMENT				<u>258,220</u>
POLICE				
01-30-630 (101-161)	SALARIES & BENEFITS- PD	3,411,415	4	<u>136,457</u>
TOTAL PUBLIC SAFETY				<u>136,457</u>
PUBLIC WORKS				
01-35-710-345	UNIFORMS	3,000	50	1,500
01-35-725 (412-414)	MAINTENANCE - GAS PUMPS-GARAGE	5,000	50	2,500
01-35-725 (415-418)	NICOR GAS & MAINTENANCE	8,331	50	4,166
01-35-735-409	VEHICLE MAINTENANCE	20,930	50	10,465
01-35-735-411	MAINTENANCE-EQUIPMENT	1,500	50	750
TOTAL HIGHWAYS AND STREETS				<u>19,381</u>
TOTAL ADMINISTRATIVE OVERHEAD CHARGEBACK				<u>\$ 414,058</u>

Hotel Motel Tax Fund

Fiscal Year 2013-14 Goals and Objectives

1. Continue advertising campaign including brochures, the internet, promotional advertisements and billboards.
2. Host annual “Wine and Dine Intelligently” program for businesses in the Village serving alcohol.
3. Continue development of Willowbrook hotel/motel web site.
4. Continue advertising program that will be administered through the DuPage Convention and Visitors Bureau.
5. Provide support and funding for the Willowbrook/Burr Ridge Chamber of Commerce through participation in events and programs.

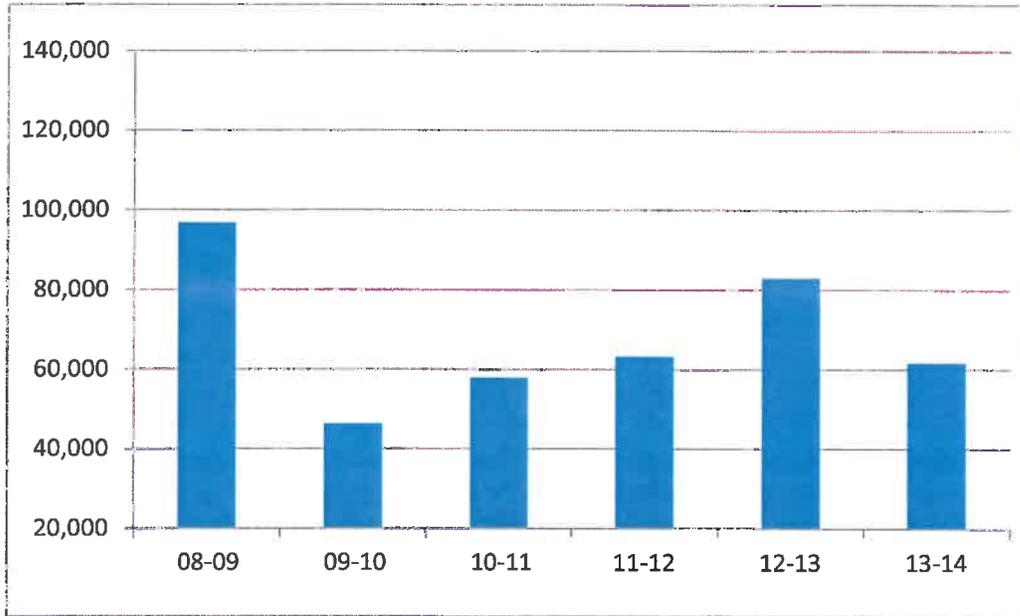
Fiscal Year 2012-13 Goals and Accomplishments

1. Continued advertising campaign including brochures, trade shows, the internet and promotional advertisements. There were several advertising campaigns completed throughout the year, and monies carried over from prior years enabled an expanded campaign this year.
2. Host “Wine and Dine Intelligently” program for businesses in the Village serving alcohol. The Serving Alcohol, Responsible Server Program was once again a success with many local businesses represented.
3. Continued development of Willowbrook hotel/motel web site. Improvements to the website continued with the input of the local hotels and the DuPage Convention and Visitors Bureau.
4. Continued advertising program for the Village’s hotels that will be administered through the DuPage Convention and Visitors Bureau.
5. Provided support and funding for the Willowbrook/Burr Ridge Chamber of Commerce through participation in events and programs. The Village provided funding for the Business Expo and other events.

HOTEL/MOTEL TAX FUND

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

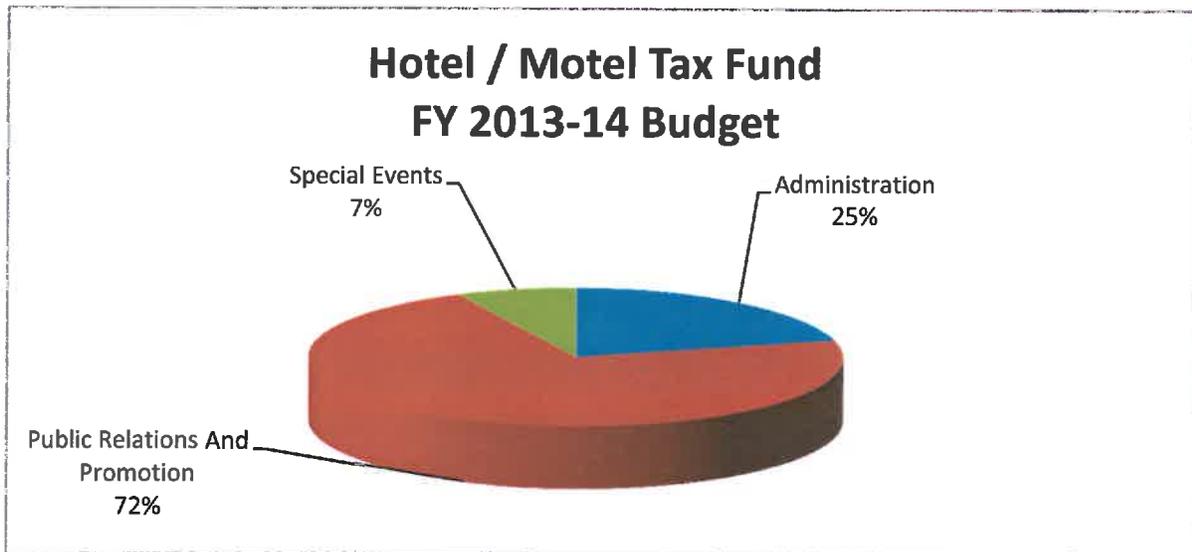
HOTEL/MOTEL FUND EXPENDITURE HISTORY



Hotel/Motel expenditures decreased in fiscal year 2013-14 as the previously deferred advertising campaign was completed during fiscal year 2012-13.

**Hotel Motel Tax Fund
Fiscal Year 2013-14**

Program	Description	FY 2012-13 <u>Budget</u>	FY 2013-14 <u>Budget</u>
401	Administration	\$ 12,464	\$ 12,902
435	Public Relations And Promotion	66,005	44,300
436	Special Events	4,500	4,500
449	Contingencies	-	-
Total		\$ 82,969	\$ 61,702
Percent Difference			-25.63%



**VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2013 - APRIL 30, 2014**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
	Hotel/Motel Tax Fund						
	EXPENDITURES						
	Administration						
	Personal Services						
03-53-401-126	Salaries - Clerical	-	-	-	-	-	-
* TOTAL	Personal Services	-	-	-	-	-	-
	Contractual Services						
03-53-401-253	Public Relation Consultant Fees	-	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-	-
	Commodities						
03-53-401-303	Gas-Wash-Oil-Mileage	-	-	-	-	-	-
03-53-401-304	Schools-Conference-Travel	-	-	-	-	-	-
03-53-401-306	Reimburse Personal Expenses	-	-	-	-	-	-
03-53-401-307	Fees-Dues-Subscriptions	11,000	11,889	15,192	12,444	12,444	12,877
03-53-401-311	Postage	21	20	15	20	109	25
* TOTAL	Commodities	11,021	11,909	15,207	12,464	12,553	12,902
	Equipment						
03-53-401-401	Operating Equipment	-	-	-	-	-	-
* TOTAL	Equipment	-	-	-	-	-	-
** TOTAL	Administration	11,021	11,909	15,207	12,464	12,553	12,902
	Public Relations And Promotion						
	Commodities						
03-53-435-302	Printing	-	-	-	-	-	-
03-53-435-316	Landscape Beautification	916	528	563	3,000	3,000	3,000
03-53-435-317	Advertising	27,446	38,313	39,931	60,005	60,005	38,300
03-53-435-318	Community Slogan	-	-	-	-	-	-
03-53-435-319	Chamber Directory	3,000	3,000	3,000	3,000	3,000	3,000
* TOTAL	Commodities	31,362	41,841	43,494	66,005	66,005	44,300
** TOTAL	Public Relations And Promotion	31,362	41,841	43,494	66,005	66,005	44,300
	Special Events						
	Commodities						
03-53-436-378	Wine & Dine Intelligently	1,452	1,646	1,372	2,000	2,000	2,000
03-53-436-379	Special Promotional Events	2,500	2,500	2,500	2,500	2,500	2,500
03-53-436-380	Familiarization Tours	-	-	-	-	-	-
* TOTAL	Commodities	3,952	4,146	3,872	4,500	4,500	4,500
** TOTAL	Special Events	3,952	4,146	3,872	4,500	4,500	4,500
	Contingencies						
	Hotel/Motel Contingencies						
03-53-449-799	Contingencies	-	-	-	-	-	-
* TOTAL	Hotel/Motel Contingencies	-	-	-	-	-	-
** TOTAL	Contingencies	-	-	-	-	-	-
**** TOTAL	Hotel/Motel Tax Fund	46,335	57,896	62,573	82,969	83,058	61,702
	Difference from Budget 12-13 to Proposed 13-14:					\$ (21,267)	-25.63%
	Difference from Budget 12-13 to Estimated Actual 12-13:					\$ 89	0.11%
	Difference from Estimated Actual 12-13 to Proposed 13-14:					\$ (21,356)	-25.71%

Motor Fuel Tax Fund

Fiscal Year 2013-14 Goals and Objectives

1. The 2013 MFT Roadway Maintenance Program will include surface patching, full-depth patching, replacement of worn pavement markings, and crack sealing of various roads throughout town. The project will be publicly bid in the spring with the hopes of completion by fall of 2013.
2. Build reserves in the Motor Fuel Tax (MFT) fund for the Surface Transportation Program (STP) grant that the Village was previously awarded to complete an approximate \$774,000 overlay of Clarendon Hills Road from 67th Street to the Village's north limits in 2017. This grant requires local match of 30% of the project cost. Therefore, approximately \$232,000 will be required to make up the local share of the costs. Building a sufficient reserve in the MFT Fund to cover this planned expense will enable both the grant project and the annual maintenance project to occur in the same year, so the Village does not lose a year of planned regular street maintenance.

Fiscal Year 2012-13 Goals and Accomplishments

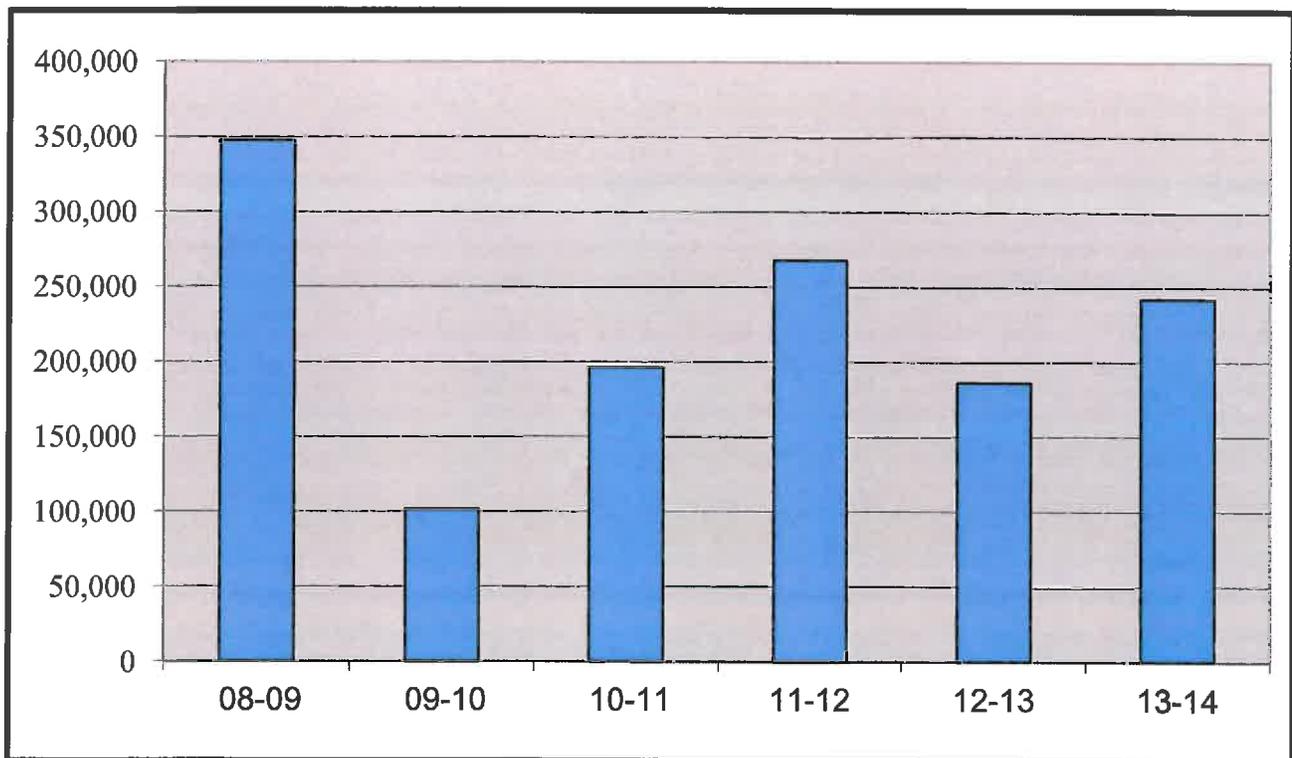
1. The 2012 MFT Roadway Maintenance Program was completed in June of 2012. The program included full-depth patching, partial milling, resurfacing, and re-striping of 2.22 miles of six (6) select roadways, replacement of worn pavement markings on four (4) other sections of roadways, and the sealcoating and re-striping of four (4) Village-owned off-street parking facilities. The project was awarded through a public bid process to James D. Fiala Paving Company, Inc. in the amount of \$188,947.82. The engineer's estimate for this project was \$200,473.72, so the project came in approximately \$11,525 below expectations. This will enable the excess to remain in the MFT fund for use in future programs.

MOTOR FUEL TAX FUND

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

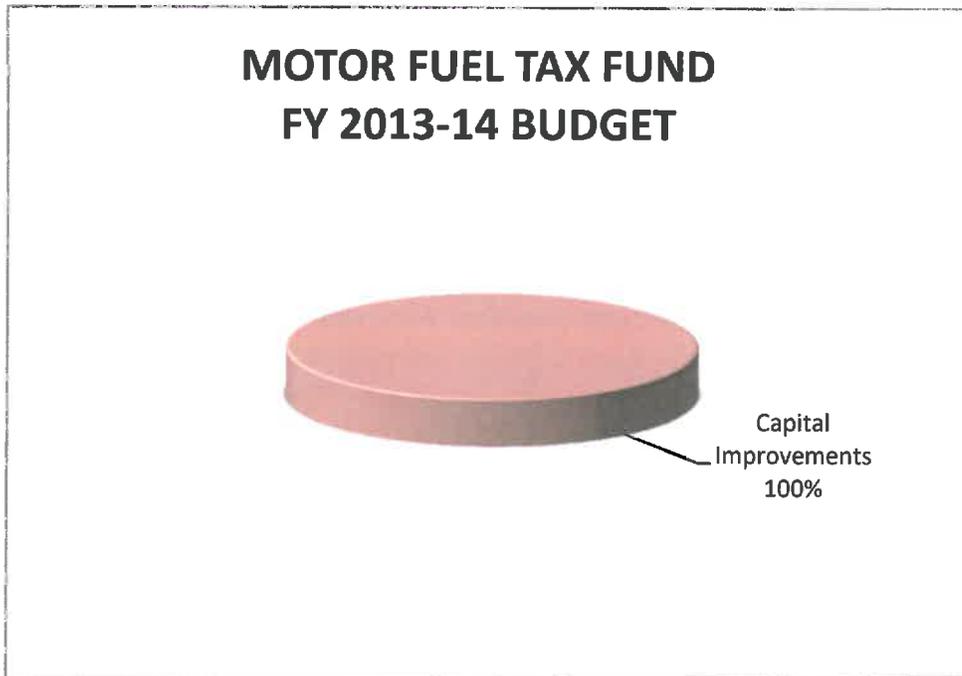
The purpose of this fund is to provide essential maintenance operations and capital improvement of the Village's public street system and related infrastructure. Project management of this Fund is provided by the Director of Municipal Services.

MOTOR FUEL TAX FUND EXPENDITURE HISTORY



**Motor Fuel Tax Fund
Fiscal Year 2013-14**

<u>Program</u>	<u>Description</u>	<u>FY 2012-13 Budget</u>	<u>FY 2013-14 Budget</u>
401	Pavement Markings	\$ -	\$ -
405	Road Signs	-	-
410	Snow Removal	-	-
415	Street Lighting	-	-
420	Traffic Signals	-	-
425	Street Maintenance	-	-
430	Capital Improvements	186,000	242,000
439	Contingencies	-	-
Total	Motor Fuel Tax Fund	\$ 186,000	\$ 242,000
	Percent Difference		30.11%



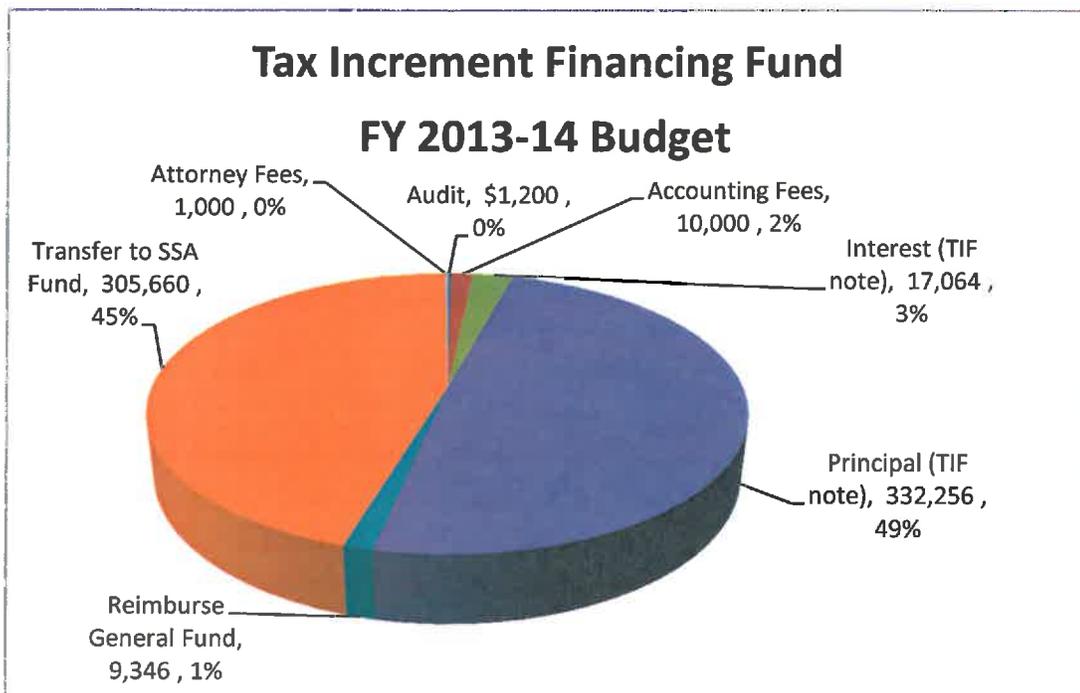
VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2013 - APRIL 30, 2014

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
	Motor Fuel Tax Fund EXPENDITURES						
	Motor Fuel Tax-Pavement Marking Contractual Services						
04-56-401-285	Pavement Marking	-	-	-	-	-	-
04-56-401-286	Pavement Marking	-	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-	-
	Supplies & Materials						
04-56-401-325	Pavement Mark Paint	-	-	-	-	-	-
* TOTAL	Supplies & Materials	-	-	-	-	-	-
** TOTAL	Motor Fuel Tax-Pavement Marking	-	-	-	-	-	-
	Motor Fuel Tax-Road Signs						
	Supplies & Materials						
04-56-405-321	Traffic Signs	-	-	-	-	-	-
04-56-405-323	Traffic Sign Nuts & Bolts	-	-	-	-	-	-
* TOTAL	Supplies & Materials	-	-	-	-	-	-
** TOTAL	Motor Fuel Tax-Road Signs	-	-	-	-	-	-
	Motor Fuel Tax-Snow Removal						
	Contractual Services						
04-56-410-288	Snow Remove Contract	-	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-	-
	Supplies & Materials						
04-56-410-371	Rock Salt	-	-	-	-	-	-
* TOTAL	Supplies & Materials	-	-	-	-	-	-
** TOTAL	Motor Fuel Tax-Snow Removal	-	-	-	-	-	-
	Motor Fuel Tax-Street Lighting						
	Contractual Services						
04-56-415-207	Energy - Street Lights	-	-	-	-	-	-
04-56-415-223	Maintenance - Street Lights	-	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-	-
** TOTAL	Motor Fuel Tax-Street Lighting	-	-	-	-	-	-
	Motor Fuel Tax-Traffic Signals						
	Contractual Services						
04-56-420-221	Maintenance - Traffic Signals	-	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-	-
** TOTAL	Motor Fuel Tax-Traffic Signals	-	-	-	-	-	-
	Motor Fuel Tax-Street Maintenance						
	Supplies & Materials						
04-56-425-323	Aggregate Materials	-	-	-	-	-	-
04-56-425-325	Bitum Patch Material	-	-	-	-	-	-
* TOTAL	Supplies & Materials	-	-	-	-	-	-
** TOTAL	Motor Fuel Tax-Street Maintenance	-	-	-	-	-	-
	Motor Fuel Tax Capital Improvements						
	Capital Improvements						
04-56-430-684	Street Maintenance Contract	91,278	181,509	267,524	186,000	197,152	242,000
04-56-430-685	LAPP Project	9,961	14,745	-	-	-	-
* TOTAL	Capital Expenditures	101,239	196,254	267,524	186,000	197,152	242,000
** TOTAL	Motor Fuel Tax Capital Improvements	101,239	196,254	267,524	186,000	197,152	242,000
	Motor Fuel Tax Contingencies						
	Contingencies						
04-56-439-799	Contingencies	-	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-	-
** TOTAL	Motor Fuel Tax Contingencies	-	-	-	-	-	-
*** TOTAL	Motor Fuel Tax Fund	101,239	196,254	267,524	186,000	197,152	242,000
	Difference from Budget 12-13 to Proposed 13-14:					\$ 56,000	30.11%
	Difference from Budget 12-13 to Estimated Actual 12-13:					\$ 11,152	6.00%
	Difference from Estimated Actual 12-13 to Proposed 13-14:					\$ 44,848	22.75%

**Tax Increment Financing Fund
Fiscal Year 2013-14**

Program	Description	FY 2012-13 <u>Budget</u>	FY 2013-14 <u>Budget</u>
401	Audit	\$ 1,200	\$ 1,200
401	Accounting Fees	-	10,000
401	Interest (TIF note)	47,457	17,064
410	Principal (TIF note)	375,115	332,256
410	Reimburse General Fund	-	9,346
410	Transfer to SSA Fund	304,292	305,660
425	Attorney Fees	-	1,000
Total		\$ 728,064	\$ 676,526

Percent Difference -7.08%



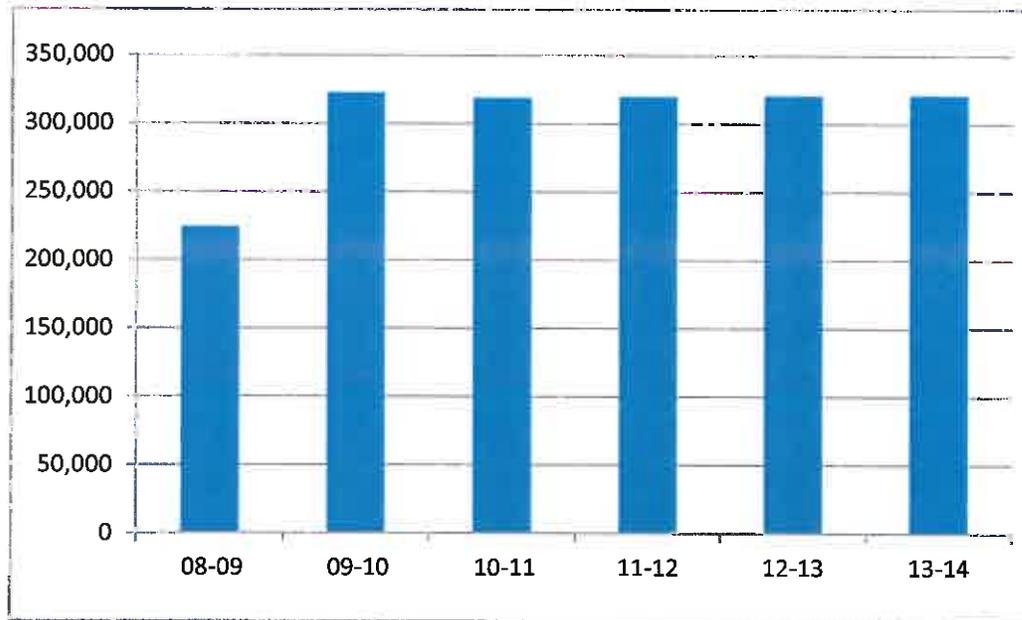
VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2013 - APRIL 30, 2014

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
	TIF Special Revenue Fund						
	EXPENDITURES						
	Administration - General						
	Contractual Services						
05-59-401-205	Engineering						
05-59-401-245	Audit Fees	850	1,200		1,200	1,200	1,200
05-59-401-246	Accounting Fees					9,387	10,000
05-59-401-302	Printing & Publish						
05-59-401-304	Reimb Redevelopment Costs						
05-59-401-305	Interest Expense (TIF note)	114,601	96,759	72,775	47,457	47,147	17,064
*TOTAL	Contractual Services	115,451	97,959	72,775	48,657	57,734	28,264
**TOTAL	Administration - General	115,451	97,959	72,775	48,657	57,734	28,264
	Principal Expense						
	Contractual Services						
05-59-410-306	Principal Expense (TIF note)	238,421	326,386	346,261	375,115	447,494	332,256
05-59-410-504	Reimb General Fund						9,346
05-59-410-505	Transfer to SSA Fund		296,662	304,086	304,292	305,393	305,660
*TOTAL	Contractual Services	238,421	623,048	650,347	679,407	752,887	647,262
**TOTAL	Principal Expense	238,421	623,048	650,347	679,407	752,887	647,262
	Attorney Fees						
	Contractual Services						
05-59-425-239	Fees - Village Attorney	1,050	-	-	-	600	1,000
*TOTAL	Contractual Services	1,050	-	-	-	600	1,000
**TOTAL	Attorney Fees	1,050	-	-	-	600	1,000
***TOTAL	TIF Special Revenue Fund	354,922	721,007	723,122	728,064	811,221	676,526
	Difference from Budget 12-13 to Proposed 13-14:					\$ (51,538)	-7.08%
	Difference from Budget 12-13 to Estimated Actual 12-13:					\$ 83,157	11.42%
	Difference from Estimated Actual 12-13 to Proposed 13-14:					\$ (134,695)	-16.60%

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.

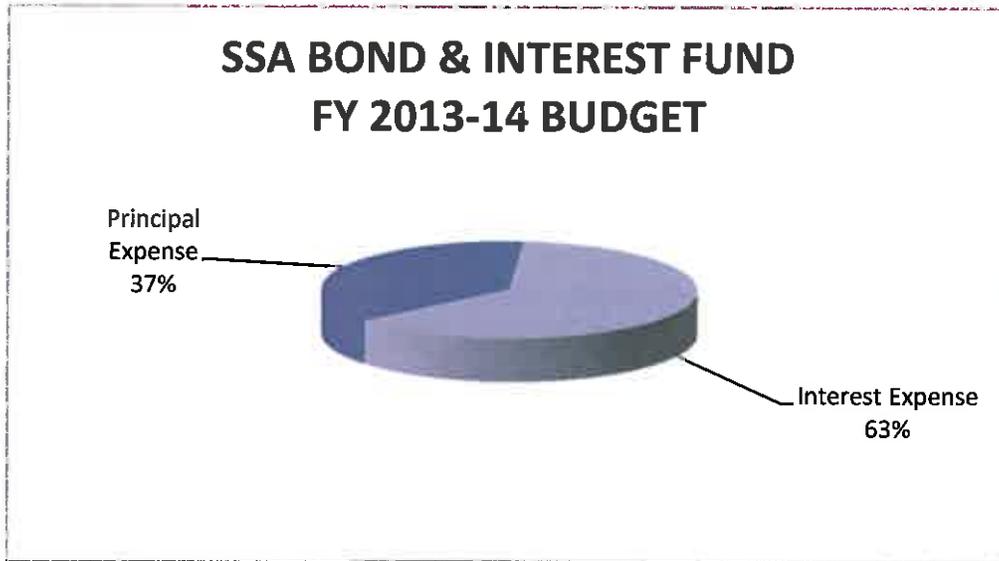
SSA BOND FUND EXPENDITURE HISTORY



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.

**SSA Bond & Interest Fund
Fiscal Year 2013-14**

Program	Description	FY 2012-13 <u>Budget</u>	FY 2013-14 <u>Budget</u>
550	Principal Expense	\$ 115,000	\$ 120,000
410	Interest Expense	<u>205,760</u>	<u>201,160</u>
Total		\$ 320,760	\$ 321,160
		Percent Difference	0.12%



VILLAGE OF WILLOWBROOK
 ADMINISTRATIVE BUDGET
 MAY 1, 2013 - APRIL 30, 2014

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET	
	SSA Bond & Interest Fund							
	EXPENDITURES							
06-60-550-401	Bond Principal Expense	105,000	105,000	110,000	115,000	115,000	120,000	
06-60-550-402	Bond Interest Expense	217,925	214,040	210,050	205,760	205,760	201,160	
** TOTAL	SSA Bond & Interest Fund	322,925	319,040	320,050	320,760	320,760	321,160	
	SSA Bond & Interest Fund							
	Contingencies							
06-60-555-799	Contingencies	-	-	-	-	-	-	
* TOTAL	Contingencies	-	-	-	-	-	-	
*** TOTAL	SSA Bond & Interest Fund	322,925	319,040	320,050	320,760	320,760	321,160	
Difference from Budget 12-13 to Proposed 13-14:						\$	400	0.12%
Difference from Budget 12-13 to Estimated Actual 12-13:						\$	0	0.00%
Difference from Estimated Actual 12-13 to Proposed 13-14:						\$	400	0.12%

Water Capital Improvements Fund

FY 2013-14 Goals and Objectives

1. \$12,000 was budgeted to install insertion valves within sections of water main transmission lines. This is part of a continuing program to enable smaller sections of water transmission mains to be isolated to reduce the impact to the community during the repair of a main break.
2. \$24,000 was budgeted to enable the replacement of water reading system Meter Transmitting Units (MTUs). These devices wirelessly transmit water consumption readings from an account location to the Village Hall in order to generate monthly water bills. The devices were installed in 2000 and contain a lithium battery allowing their continued operation for a period of 12 to 15 years. MTU testing has indicated that the batteries within some of the devices are dying early. Approximately 200 of the 2800 units will be replaced this year.
3. \$12,000 was budgeted to conduct an engineering based water tower coating analysis. The Village owns and maintains three (3) above grade water storage structures as part of the Village water system. These structures were sandblasted and re-coated (inside and out) in 1999, 2000 and 2001. Coatings last approximately 15 to 20 years before stripping and re-coating is required. The analysis to be performed will enable us to determine when we need to budget for this work.

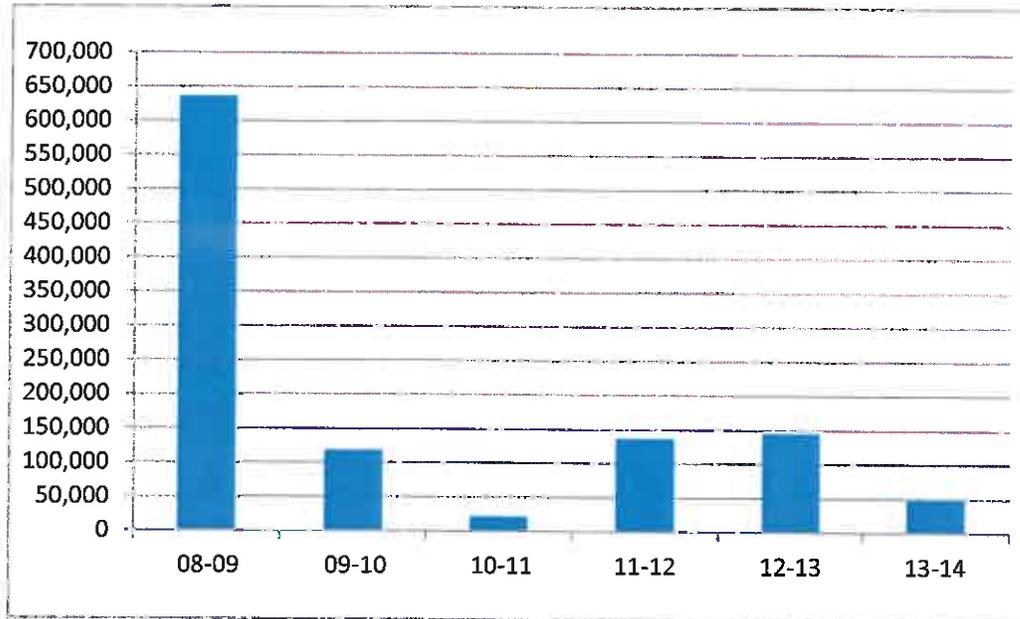
FY 2012-13 Goals and Accomplishments

1. Two (2) new insertion valves were installed in the existing water transmission mains along Kingery Highway and 75th Street. These new valves will enable smaller sections of the main to be turned off to repair a break, thereby impacting fewer customers.
2. After a competitive bidding process, the Village Board awarded a contract to R&M Service Solutions to exercise and GPS locate all water valves in the distribution system. This work is now completed and the Village maintains a database of information. The hydrant valve locations have also been added to the Village GIS system.

WATER CAPITAL IMPROVEMENTS FUND

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

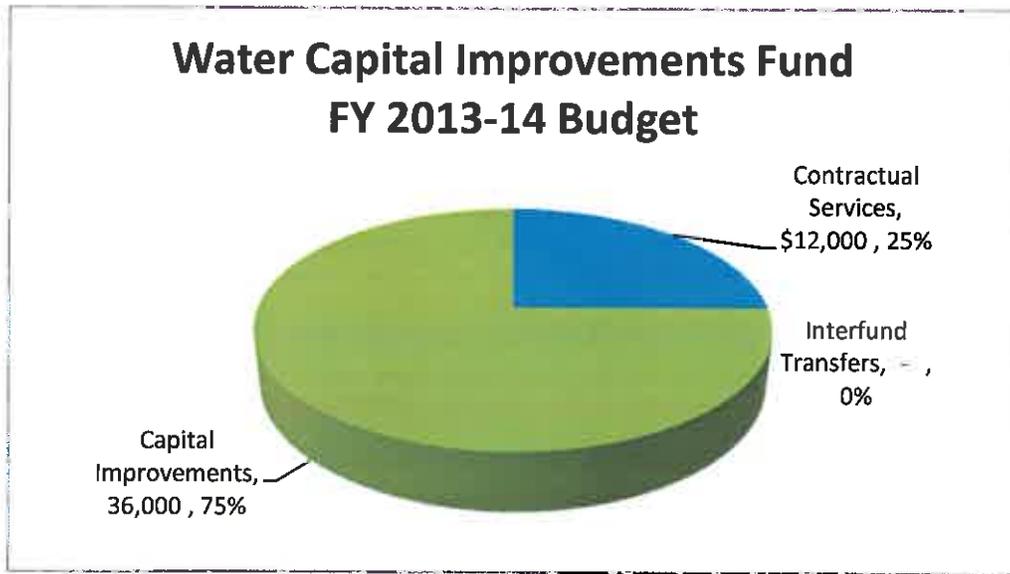
WATER CAPITAL IMPROVEMENTS FUND EXPENSE HISTORY



The large expense in fiscal year 2008-09 was for the construction of a new public works facility. The project was funded jointly between the General and Water funds.

**Water Capital Improvements Fund
Fiscal Year 2013-14**

Program	Description	FY 2012-13 <u>Budget</u>	FY 2013-14 <u>Budget</u>
405	Contractual Services	\$ -	\$ 12,000
410	Interfund Transfers	-	-
440	Capital Improvements	<u>145,100</u>	<u>36,000</u>
Total		\$ 145,100	\$ 48,000
		Percent Difference	-66.92%



VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2013 - APRIL 30, 2014

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
	Water Capital Improvements Fund						
	EXPENDITURES						
	Water Capital Improve Fund-Cont Services						
	Contractual Services						
09-65-405-245	Fees - Village Attorney	-	-	-	-	-	-
09-65-405-246	Fees - Engineering	-	-	-	-	-	12,000
09-65-405-247	Architectural Fees	7,599	-	-	-	-	-
* TOTAL	Contractual Services	7,599	-	-	-	-	12,000
** TOTAL	Water Capital Improve Fund-Contractua	7,599	-	-	-	-	12,000
	Water Capital Improve Fund-Interfund Transfers						
	Other Expenditures						
09-65-410-501	Transfer To Water Fund	108,312	-	-	-	-	-
09-65-410-502	Transfer To CIP Fund - Debt Service	-	-	-	-	-	-
* TOTAL	Other Expenditures	108,312	-	-	-	-	-
** TOTAL	Water Capital Improve Fund-Interfund T	108,312	-	-	-	-	-
	Water Capital Improvements Fund						
	Capital Expenditures						
09-65-440-600	Water System Improvements	-	5,000	25,144	23,100	26,964	-
09-65-440-601	Water Main Extensions	-	-	-	110,000	24,480	-
09-65-440-602	MTU Replacement	-	-	-	-	-	24,000
09-65-440-603	Valve Insertion Program	2,700	17,167	5,194	12,000	1,651	12,000
09-65-440-604	Water Tank Repairs	108,313	-	-	-	-	-
09-65-440-605	F/A Capitalized	(108,312)	-	-	-	-	-
* TOTAL	Capital Expenditures	2,701	22,167	30,338	145,100	53,095	36,000
** TOTAL	Water Capital Improvements Fund	118,612	22,167	30,338	145,100	53,095	48,000
	Difference from Budget 12-13 to Proposed 13-14:					\$ (97,100)	-66.92%
	Difference from Budget 12-13 to Estimated Actual 12-13:					\$ (92,005)	-63.41%
	Difference from Estimated Actual 12-13 to Proposed 13-14:					\$ (5,095)	-9.60%

Capital Projects Fund

Fiscal Year 2013-14 Goals and Objectives

The FY 2013/14 Capital Projects Fund includes approximately \$86,000 in funding earmarked to be used towards future traffic improvements. However, there are no planned expenditures from this fund in FY 2013/14.

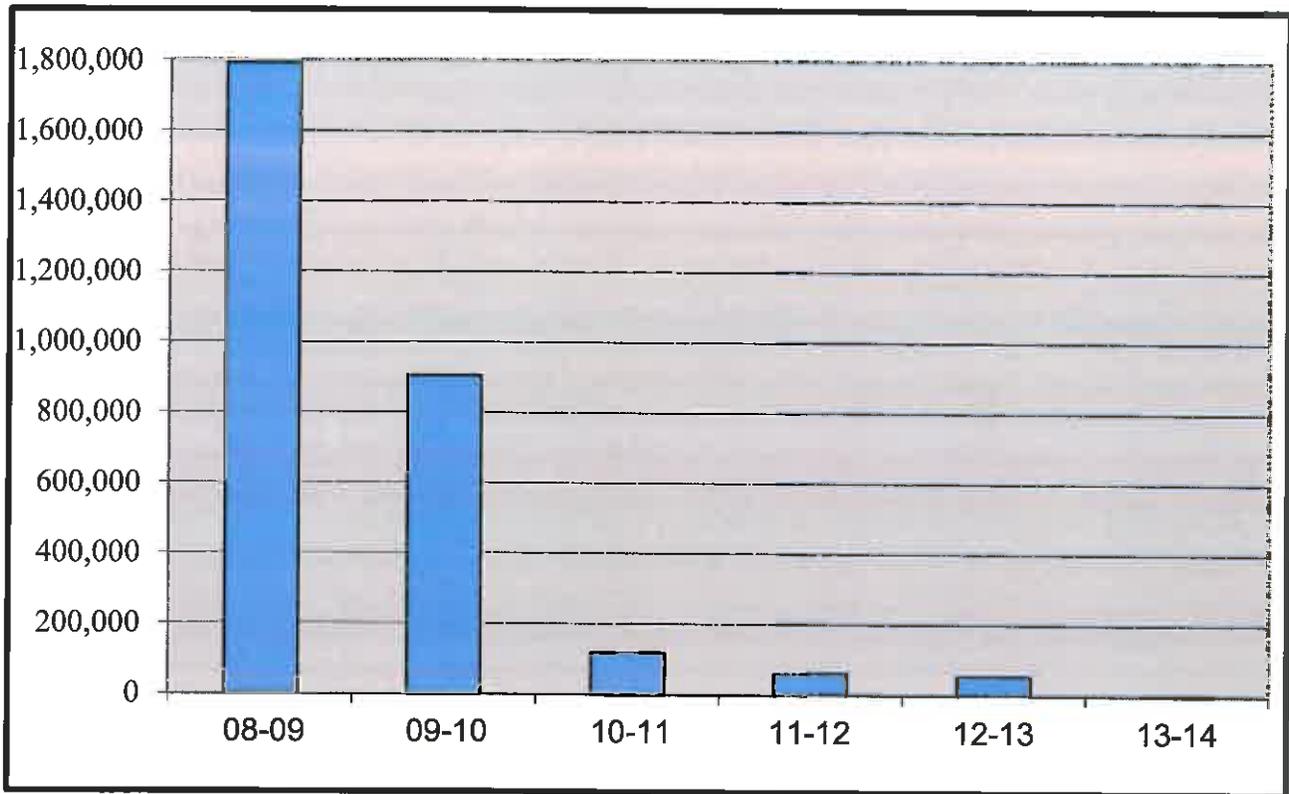
Fiscal Year 2012-13 Goals and Accomplishments

The FY 2012/13 budget did not include projects or expenditures in the Capital Projects Fund.

CAPITAL PROJECTS FUND

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

CAPITAL PROJECTS FUND EXPENDITURE HISTORY



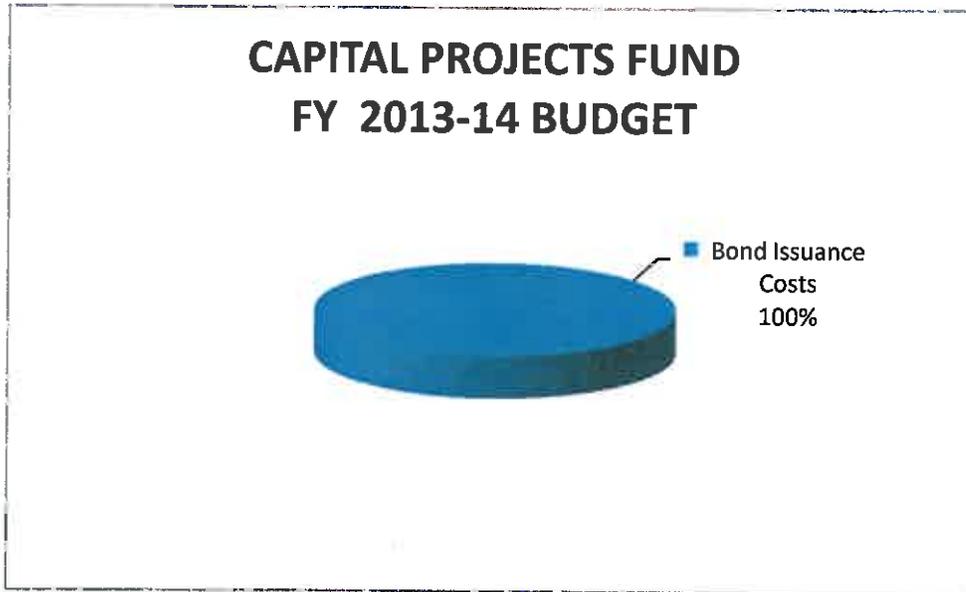
The chart above denotes the amount of funds spent out of the Capital Projects Fund. Amounts allocated in FY 2008-09 and 2009-10 were for the new Public Works facility and completion of the 75th Street Extension.

**Capital Projects Fund
Fiscal Year 2013-14**

Program	Description	FY 2012-13 <u>Budget</u>	FY 2013-14 <u>Budget</u>
430	Transfer To 2008 Bond Fund	\$ -	\$ -
430	Transfer To Water Capital Imprv. Fund	53,016	-
545	Bond Issuance Costs	450	450
550	Debt Service/Principal	-	-
550	Debt Service/Interest	-	-
Total		\$ 53,466	\$ 450

Percent Difference

-99.16%



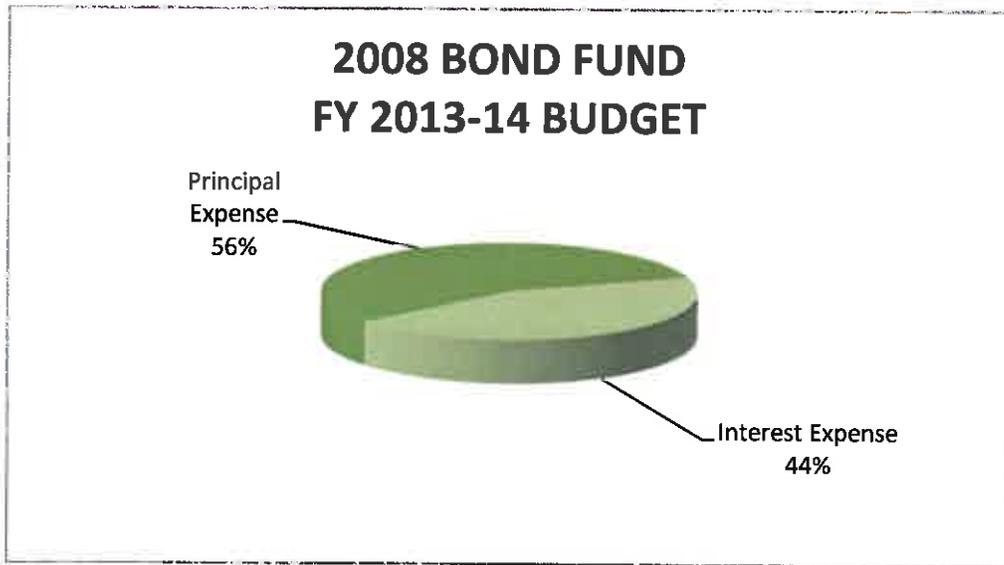
VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2013 - APRIL 30, 2014

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
	Capital Projects Fund						
	EXPENDITURES						
10-68-430-401	Transfer To General Fund						
10-68-430-402	Transfer To Water Fund						
10-68-430-403	Transfer To 2008 Bond Fund	133,236	108,626	60,000			
10-68-430-404	Transfer To Water Capital Fund						
10-68-430-501	Drainage Improvements				53,016	53,016	
10-68-430-510	Water Main Extensions						
10-68-540-408	Architect Fees	7,599					
10-68-540-410	Clarendon Hills Rd Sidewalks						
10-68-540-412	Midway Drive Sidewalks						
10-68-540-413	Eleanor Street Sidewalks						
10-68-540-414	59th Street Sidewalks						
10-68-540-415	Public Works Facility	735,400					
10-68-540-416	Village Hall Garage Renovation	12,441	9,854				
10-68-540-420	Adams Street Sidewalks						
10-68-540-422	Borre 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	14,884					
10-68-545-412	Ridgemoor Park Drainage Imp.	-					
10-68-545-413	Midway Drive/Quincy Target						
10-68-545-414	Bond Issuance Costs	428	428	428	450	428	450
10-68-550-401	Debt Service/Principal						
10-68-550-402	Debt Service/Interest						
10-68-550-403	Reimbursement Developer Contributions						
*** TOTAL	Capital Projects Fund	903,988	118,908	60,428	53,466	53,444	450

Difference from Budget 12-13 to Proposed 13-14:	\$	(53,016)	-99.16%
Difference from Budget 12-13 to Estimated Actual 12-13:	\$	(22)	-0.04%
Difference from Estimated Actual 12-13 to Proposed 13-14:	\$	(52,994)	-99.16%

**2008 Bond Fund
Fiscal Year 2013-14**

Program	Description	FY 2012-13 <u>Budget</u>	FY 2013-14 <u>Budget</u>
550	Principal Expense	\$ 85,000	\$ 90,000
410	Interest Expense	<u>73,744</u>	<u>70,556</u>
Total		\$ 158,744	\$ 160,556
		Percent Difference	1.14%

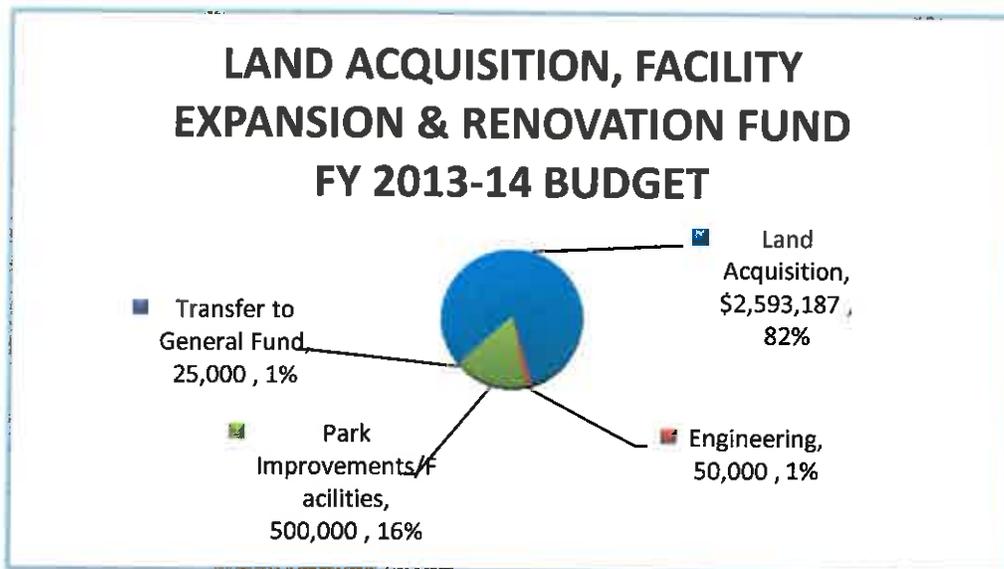


VILLAGE OF WILLOWBROOK
 ADMINISTRATIVE BUDGET
 MAY 1, 2013 - APRIL 30, 2014

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
	2008 Bond Fund						
	EXPENDITURES						
11-70-550-401	Bond Principal Expense	80,000	80,000	80,000	85,000	85,000	90,000
11-70-550-402	Bond Interest Expense	117,450	79,744	76,744	73,744	73,744	70,556
** TOTAL	2008 Bond Fund	197,450	159,744	156,744	158,744	158,744	160,556
*** TOTAL	2008 Bond Fund	197,450	159,744	156,744	158,744	158,744	160,556
	Difference from Budget 12-13 to Proposed 13-14:					\$ 1,812	1.14%
	Difference from Budget 12-13 to Estimated Actual 12-13:					\$ -	0.00%
	Difference from Estimated Actual 12-13 to Proposed 13-14:					\$ 1,812	1.14%

**Land Acquisition, Facility Expansion & Renovation Fund
Fiscal Year 2013-14**

Program	Description	FY 2012-13 Budget	FY 2013-14 Budget
910	Land Acquisition	\$ -	\$ 2,593,187
920	Engineering	-	50,000
930	Park Improvements/Facilities	-	500,000
940	Transfer to General Fund	-	25,000
Total		\$ -	\$ 3,168,187



VILLAGE OF WILLOWBROOK
 ADMINISTRATIVE BUDGET
 MAY 1, 2013 - APRIL 30, 2014

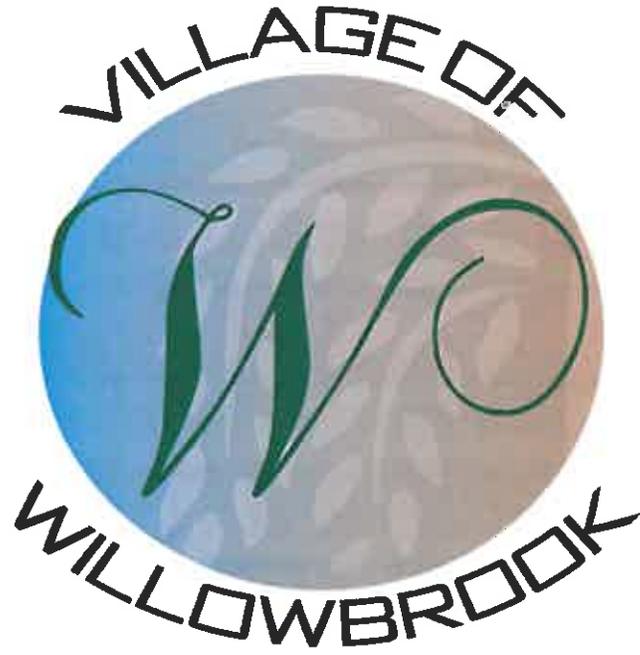
ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
	Land Acquisition, Facility Expansion & Renovation Fund						
	EXPENDITURES						
14-75-910-409	Land Acquisition	-	-	-	-	-	2,593,187
14-75-920-245	Engineering	-	-	-	-	-	50,000
14-75-930-415	Park Improvements/Facilities	-	-	-	-	-	500,000
14-75-940-501	Transfer to General Fund	-	-	-	-	-	25,000
** TOTAL	Land Acquisition, Facility Expansion &	-	-	-	-	-	3,168,187
*** TOTAL	Land Acquisition, Facility Expansion &	-	-	-	-	-	3,168,187

Difference from Budget 12-13 to Proposed 13-14: \$ 3,168,187

Difference from Budget 12-13 to Estimated Actual 12-13: \$ -

Difference from Estimated Actual 12-13 to Proposed 13-14: \$ 3,168,187

CAPITAL BUDGET



VILLAGE OF WILLOWBROOK CAPITAL IMPROVEMENTS BUDGET

THE PROCESS

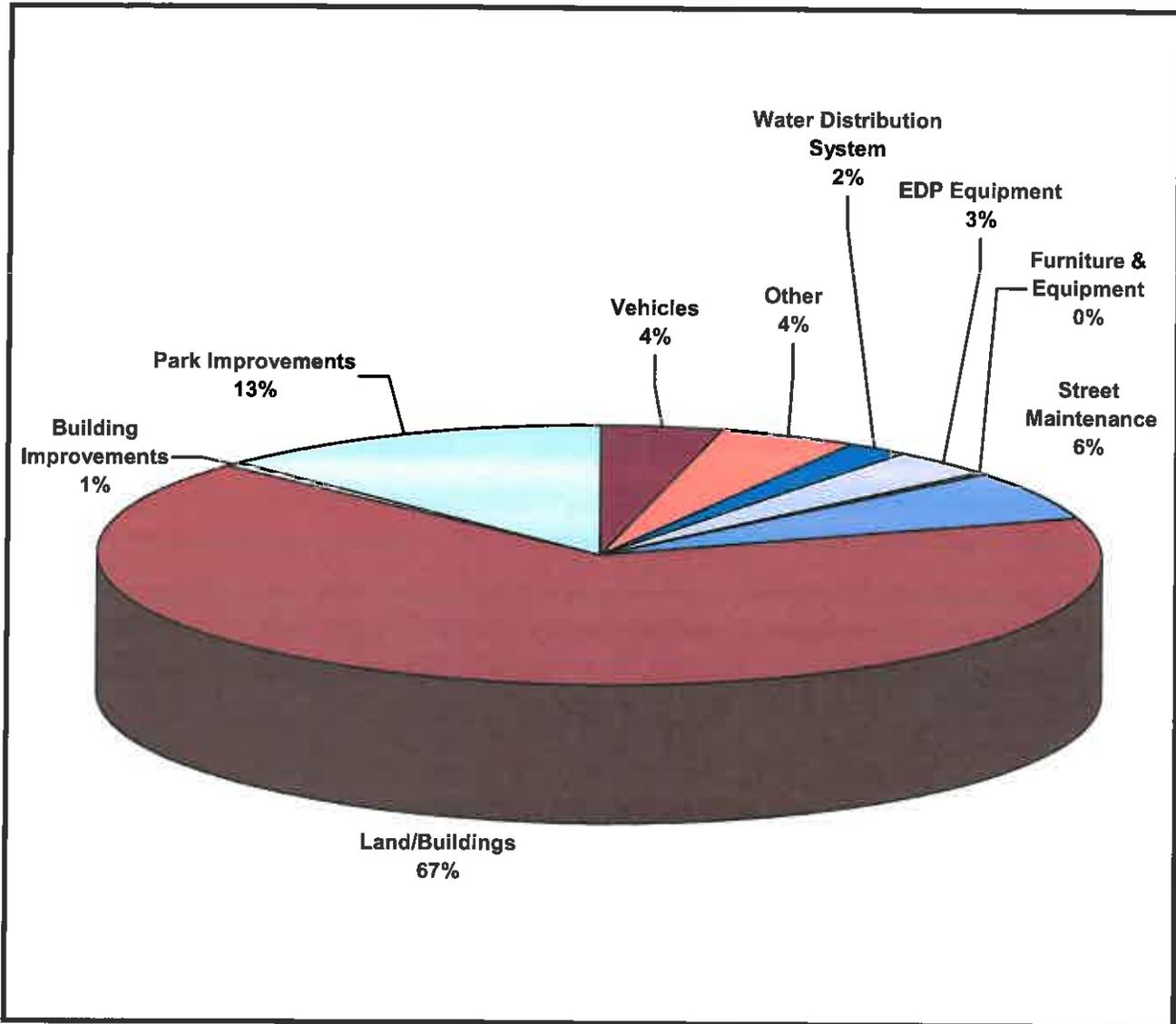
Annually, the Village prepares a five-year long-range plan that encompasses both the operating and capital needs of all Village Departments. In conjunction with the Long-Range plan, a Capital Improvement Replacement Plan is prepared. The items contained in this document will be funded by operating revenues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

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

In June 2013 the Village completed its first ever parks only plan, the 2013-2017 Comprehensive Park and Recreation Master Plan. The plan includes an inventory of existing parks and possible future capital improvements to the parks. Although the plan is a guide to assist staff and elected officials in determining future park enhancements, a few of the enhancements most critically needed have been included in the Capital Improvements Budget and in the fiscal year 2013-14 operating budget.

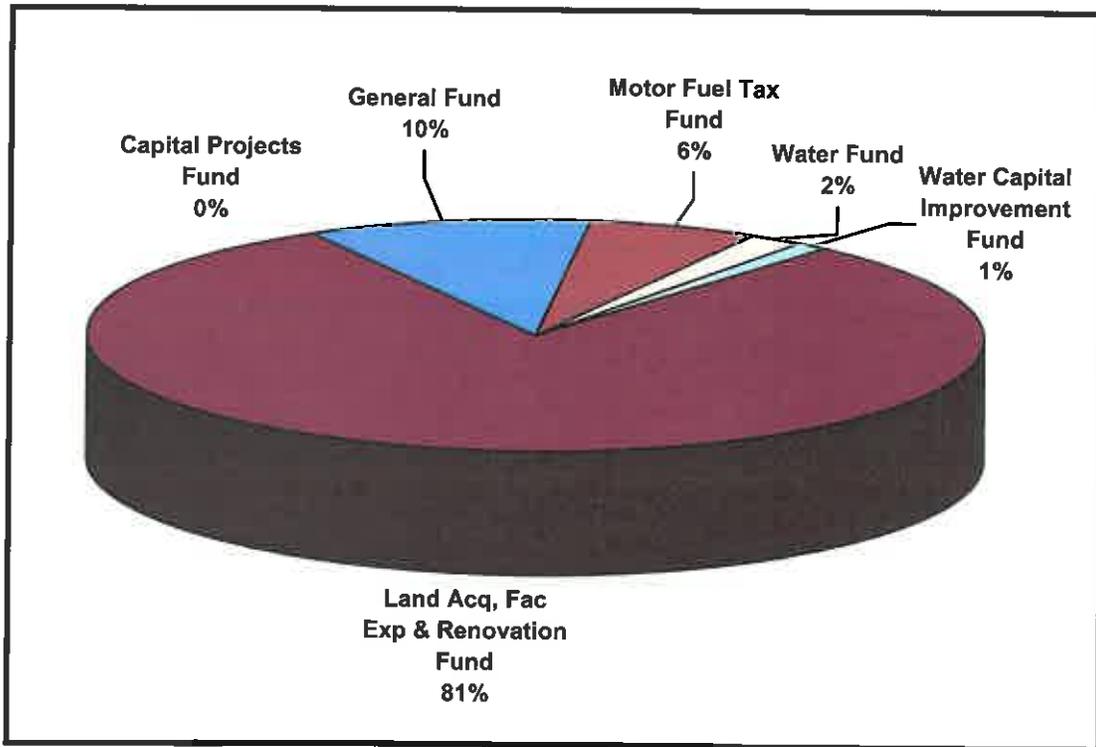
For budgeting purposes, capital equipment and improvement projects are defined as those expenditures that exceed \$10,000 and have a useful life of more than one year. Typically, vehicles, machinery, equipment, infrastructure improvements and additions and building improvements are capital items.

**CAPITAL EXPENDITURES BY TYPE
FISCAL YEAR 2013-14**



<u>DESCRIPTION</u>	<u>DOLLAR AMOUNT</u>	<u>PERCENT</u>
LAND/BUILDINGS	\$2,593,187	66.5%
STREETS	\$242,000	6.2%
BUILDING IMPROVEMENTS	\$24,000	0.6%
PARK IMPROVEMENTS	\$500,000	12.8%
VEHICLES	\$148,000	3.8%
WATER DIST. SYSTEM	\$79,500	2.0%
EDP EQUIPMENT	\$127,779	3.3%
FURNITURE & EQUIPMENT	\$13,000	0.3%
OTHER	\$170,450	4.4%
TOTAL	\$3,897,916	100%

**FUNDING SOURCES FOR CAPITAL EXPENDITURES
FISCAL YEAR 2013-14**



GENERAL FUND	\$397,779	10.2%
MOTOR FUEL TAX FUND	\$242,000	6.2%
WATER FUND	\$78,500	2.0%
WATER CAP IMPROV FUND	\$36,000	0.9%
CAPITAL PROJECTS FUND	\$450	0.01%
LAND ACQ, FAC EXP & REN	\$3,143,187	80.6%
TOTAL	\$3,897,916	100%

**Village of Willowbrook
Capital Improvement Expenditures**

ACCOUNT	FUND	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
General Corporate Fund						
Village Board & Clerk - Capital Improvements						
01-05-425-641	E D P Equipment	-	-	-	-	-
* TOTAL	Capital Expenditures	-	-	-	-	-
Administration - Capital Improvements						
01-10-485-602	Building Improvements	10,612	1,800	9,925	31,500	24,000
01-10-485-611	Furniture & Office Equipment	-	-	21,549	500	500
01-10-485-625	Vehicles - New & Other	-	-	-	-	-
01-10-485-641	E D P Equipment	1,690	2,590	135	4,355	120,662
* TOTAL	Capital Expenditures	12,302	4,390	31,609	36,355	145,162
Planning & Development - Capital Improvements						
01-15-540-641	EDP New Equipment	591	622	-	3,259	497
* TOTAL	Capital Expenditures	591	622	-	3,259	497
Parks & Recreation - Capital Improvements						
01-20-595-641	EDP Equipment	865	661	-	2,173	331
01-20-595-643	Pond Improvements	417	-	-	-	-
01-20-595-691	Recreation Equipment	67,281	-	-	-	-
01-20-595-692	Landscaping	1,193	-	-	-	-
01-20-595-693	Court Improvements	-	56,100	-	-	-
01-20-595-694	Maintenance - Parking Facilities	-	-	-	18,500	-
01-20-595-695	Park Improvements-Neighborhood Parks	3,870	189	51,707	33,850	-
01-20-595-696	Community Park Development	-	-	690	-	-
* TOTAL	Capital Expenditures	73,626	56,950	52,397	54,523	331
Finance - Capital Improvements						
01-25-625-611	Furniture & Office Equipment	-	-	-	-	-
01-25-625-641	E D P Equipment	1,874	1,052	-	6,518	993
* TOTAL	Capital Expenditures	1,874	1,052	-	6,518	993
Police - Capital Improvements						
01-30-680-611	Furniture & Office Equipment	28,867	5,875	4,596	-	12,500
01-30-680-622	Radio Equipment	-	-	-	-	-
01-30-680-625	New Vehicles	33,317	57,913	987	-	78,000
01-30-680-641	EDP New Equipment	5,841	4,746	2,015	28,843	4,302
01-30-680-642	Copy Machine	-	-	-	-	-
* TOTAL	Capital Expenditures	68,025	68,534	7,598	28,843	94,802
Public Works - Capital Improvements						
01-35-765-625	Vehicles - New & Other	-	-	29,375	-	35,000
01-35-765-626	Equipment - Snow	-	-	-	4,600	-
01-35-765-640	Landscape Improvements/Entry Signs	-	-	-	-	120,000
01-35-765-641	EDP Equipment	865	757	-	13,001	497
01-35-765-684	Street Maintenance Contract	-	-	-	-	-
01-35-765-685	Street Improvements	-	-	-	5,000	-
* TOTAL	Capital Expenditures	865	757	29,375	22,601	155,497
Building & Zoning - Capital Improvements						
01-40-835-611	Furniture & Office Equipment	-	-	-	-	-
01-40-835-641	EDP New Equipment	883	622	-	-	497
* TOTAL	Capital Expenditures	883	622	-	-	497
**TOTAL	General Corporate Fund	158,166	132,927	120,979	152,099	397,779

**Village of Willowbrook
Capital Improvement Expenditures**

ACCOUNT	FUND	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ESTIMATED ACTUAL	FY 13-14 PROPOSED BUDGET
<u>Water Fund</u>						
Water Fund - Capital Improvements						
02-50-440-626	Vehicles - New & Other	-	-	1,980	-	35,000
02-50-440-643	Painting - Tank Washing/Hydrants	-	-	10,600	-	-
02-50-440-692	Security System	-	3,700	-	25,027	18,500
02-50-440-694	Distribution System Replacement	-	13,439	19,760	-	25,000
02-50-440-695	EDP	1,288	972	-	-	-
* TOTAL	Water Fund	1,288	18,111	32,340	25,027	78,500
<u>Motor Fuel Tax Fund</u>						
04-56-430-684	Street Maintenance Contract	91,278	181,509	267,524	197,152	242,000
04-56-430-685	LAAP Project	9,961	14,745	-	-	-
* TOTAL	Motor Fuel Tax Fund	101,239	196,254	267,524	197,152	242,000
<u>Water Capital Improvements Fund</u>						
09-65-440-600	Water System Improvements	-	5,000	25,144	26,964	-
09-65-440-601	Water Main Extensions	-	-	-	24,480	-
09-65-440-602	MTU Replacement	-	-	-	-	24,000
09-65-440-603	Valve Insertion Program	2,700	17,167	5,194	1,651	12,000
09-65-440-604	Water Tank Repairs	108,313	-	-	-	-
* TOTAL	Water Capital Improvements Fund	111,013	22,167	30,338	53,095	36,000
<u>Capital Projects Fund</u>						
10-68-540-408	Architect Fees	7,599	-	-	-	-
10-68-540-415	Public Works Facility	735,400	-	-	-	-
10-68-540-416	Village Hall Garage Renovation	12,441	9,854	-	-	-
10-68-545-411	75th Street Extension	14,884	-	-	-	-
10-68-545-414	Bond Issuance Costs	428	428	428	428	450
* TOTAL	Capital Projects Fund	770,752	10,282	428	428	450
<u>Land Acquisition, Facility Expansion & Renovation Fund</u>						
14-75-910-409	Land Acquisition	-	-	-	-	2,593,187
14-75-920-245	Engineering	-	-	-	-	50,000
14-75-930-415	Park Improvements/Facilities	-	-	-	-	500,000
* TOTAL	Land Acquisition, Facility Expansion & Renovation Fund	-	-	-	-	3,143,187
TOTAL		\$ 1,142,458	\$ 379,741	\$ 451,609	\$ 427,801	\$ 3,897,916

Water Fund

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

- ½ of the cost of the replacement of the 2005 1 ton dump truck is budgeted in the Water Fund (with the other half included in the General Fund public works budget). This should reduce future maintenance costs to the equipment.

Security System 02-50-440-692 \$18,500

- A CCTV system will be installed at the Public Works facility. No outward operating budget savings would be realized, unless an incident occurred at the facility, such as vandalism, this would assist the Village in recouping costs from the perpetrator.

Distribution System Replacement 02-50-440-694 \$25,000

- An amount of \$25,000 was budgeted for hydrant replacement program. The old fire hydrants are obsolete and replacement parts are difficult to find. Over time there should be a savings in maintenance costs.

Motor Fuel Tax Fund

Street Maintenance Contract 04-56-430-684 \$242,000

- The Village conducts a Street Maintenance Program using revenue from the Motor Fuel Tax Fund. Included in the Street Maintenance Program are road overlay and base repair, road crack filling, and sidewalk/curb/gutter replacement. The specific areas included in the annual program are based upon the 15-year MFT plan that has been developed by Village staff. This 15-year plan is updated annually and presented to the Public Services Committee and the Village Board for review. Estimates for the FY 2013-14 Street Maintenance Program total \$242,000.

Water Capital Improvements Fund

MTU Replacement 09-65-440-602 \$24,000

- A total of \$24,000 has been budgeted to replace water meter transmission units which are failing prematurely due to battery issues. In the near term, overtime costs may increase as Village employees visit residents and businesses to change out the meters. Over time, fully functioning meters will reduce staff overtime costs as visits to reread meters and replace them will decrease. Also, accurate readings may increase or decrease water charges for service revenue as correct bills are sent.

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

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

Land Acquisition, Facility Expansion and Renovation Fund

Land Acquisition 14-75-910-409 \$2,593,187

- During the fiscal year ended April 30, 2013, the Village had appraisals of six properties completed that it is considering for purchase. At time of budget adoption, the values were not known and offers had not been made to any property owners. The Village has budgeted the remaining amount of the fund (less items noted below) for these and any other property purchases. If purchased, the Village may incur operating expenses for building maintenance until the properties are renovated.

Engineering 14-75-920-245 \$50,000

- The Village has budgeted \$50,000 towards engineering fees for potential renovations of property.

Park Improvements 14-75-930-415 \$500,000

- The Village has budgeted \$200,000 towards improvements to Waterford Park, one of the critical projects noted in the 2013-2017 Comprehensive Park & Recreation Master Plan.
- The Village has also budgeted \$300,000 toward other park facility improvements as noted in the plan. Some of these expenditures are contingent upon the Village receiving matching grant funding, so they would only be incurred if offsetting revenues are received.

Summary

The capital projects in the FY 2013-14 plan do not require additional personnel but may require overtime for certain projects.

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

Village of Willowbrook Capital Improvement Plan

Year
Purchased 2013-2014 2014-2015 2015-2016 2016-2017 2017-2018 Totals

VILLAGE BOARD & CLERK							
EDP							
01-05-425-641							
8 LAPTOPS	2008	\$0	\$5,200	\$0	\$0	\$0	\$5,200
EDP TOTAL		\$0	\$5,200	\$0	\$0	\$0	\$5,200
VILLAGE BOARD & CLERK TOTAL		\$0	\$5,200	\$0	\$0	\$0	\$5,200
ADMINISTRATION							
BUILDING IMPROVEMENTS - 01-10-485-602							
HVAC Replacement	2008						\$0
Village Hall Canopy (x3) Vinyl Soffit Improvement	2012						\$0
Village Hall Tuck pointing	2009						\$0
Village Hall Seal Coating	2007			\$4,000			\$4,000
Village Hall Painting		\$8,000					\$8,000
Village Hall Cabinet & Countertop Replacement	2012						\$0
Village Hall Council Chambers Flooring		\$8,000					\$8,000
Village Hall Council Chambers Window Treatments	2013						\$0
Village Hall Façade Signage		\$8,000					\$8,000
Keypad System							\$0
TOTAL BUILDING IMPROVEMENTS		\$24,000	\$0	\$4,000	\$0	\$0	\$28,000
FURNITURE & OFFICE EQUIPMENT - 01-10-485-611							
Administrator- Furniture	2007						\$0
Copier	2011						\$0
Telephones	2006						\$0
Fax Machine	2007						\$0
GIS							\$0
Document Imaging							\$0
Miscellaneous		\$500					\$500
Community Access Computer	2005						\$0
TOTAL FURNITURE & EQUIPMENT		\$500	\$0	\$0	\$0	\$0	\$500
Vehicles 01-10-485-625							
Administrator's Vehicle (#76) (6 Year Replacement)	2008		\$30,000				\$30,000
VEHICLES TOTAL		\$0	\$30,000	\$0	\$0	\$0	\$30,000
EDP							
Computers 01-10-485-641							
Executive Secretary - Cindy	2011?		\$367	\$367	\$367		\$1,101
Village Administrator - Tim	2007	\$331	\$367	\$367	\$367		\$1,432
Management Analyst - Garrett	2007	\$331	\$367	\$367	\$367		\$1,432
General Administrative (notebook)	2007		\$365	\$365	\$75		\$805
File Server (Admin share)	2007						\$0
Printer	2008						\$0
Document Archival System		\$120,000					\$120,000
EDP TOTAL		\$120,662	\$1,466	\$1,466	\$1,176	\$0	\$124,770
ADMINISTRATION TOTAL		\$145,162	\$31,466	\$5,466	\$1,176	\$0	\$183,270
PLANNING & ECONOMIC DEVELOPMENT DEPARTMENT							
FURNITURE & OFFICE EQUIPMENT							
Planner 01-15-540-611 - Furniture	2007						\$0
GIS							\$0
TOTAL FURNITURE & EQUIPMENT		\$0	\$0	\$0	\$0	\$0	\$0
EDP							
Computers 01-15-540-641							
Joann- 1/2 Planning - 1/2 Building	2007	\$183	\$183				\$366
Planner	2007	\$314	\$550				\$864
File Server (Planning share)	2007						\$0
Printer	2008						\$0
EDP TOTAL		\$497	\$733	\$0	\$0	\$0	\$1,230
PLANNING & ECONOMIC DEV TOTAL		\$497	\$733	\$0	\$0	\$0	\$1,230
PARKS & RECREATION							
EDP							
Computers 01-20-595-641							

	Year Purchased	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	Totals
Supr. Of Parks - Kristin	2007	\$331	\$367	\$367	\$549	\$550	\$2,164
Parks and Rec Supervisor - n/a	2007						\$0
EDP TOTAL		\$331	\$367	\$367	\$549	\$550	\$2,164
POND IMPROVEMENTS 01-20-595-643		\$0	\$0	\$0	\$0	\$0	\$0
RECREATIONAL EQUIPMENT 01-20-595-691							
Playground Equipment-Creekside				\$93,000			\$93,000
Playground Equipment-Lake Hinsdale			\$88,000				\$88,000
Playground Equipment-Willow Pond							\$0
Playground Equipment-Ridgemoor							\$0
Playground Equipment-Community Park					\$96,000		\$96,000
TOTAL RECREATION EQUIPMENT		\$0	\$88,000	\$93,000	\$96,000	\$0	\$277,000
COURT IMPROVEMENTS - 01-20-595-693							
Court Improvements-Community Park	2008						\$0
Court Improvements-Waterford Park							\$0
TOTAL COURT IMPROVEMENTS		\$0	\$0	\$0	\$0	\$0	\$0
PARK IMPROVEMENTS - 01-20-595-695							
Park Improvements - Security Lighting							\$0
Neighborhood Park Gazebos/Shelters			\$26,000				\$26,000
Community Park Ball Field Lighting							\$0
Community Park Tot Lot	2008						\$0
Park Improvements - Backstops	2011						\$0
Park Improvements - Entrance Signs	2011						\$0
TOTAL PARK IMPROVEMENTS		\$0	\$26,000	\$0	\$0	\$0	\$26,000
MAINTENANCE EQUIPMENT 01-20-595-694							
Parking Facilities							\$0
Ball Field Tractor	2008						\$0
TOTAL MAINTENANCE EQUIPMENT		\$0	\$0	\$0	\$0	\$0	\$0
COMMUNITY PARK 01-20-595-696							
Community Park Parking Lot Expansion							\$0
Community Park Toilet/Concession/Bldg	2007						\$0
TOTAL COMMUNITY PARK IMPROVEMENTS		\$0	\$0	\$0	\$0	\$0	\$0
TOTAL IMPROVEMENTS LESS EDP		\$0	\$114,000	\$93,000	\$96,000	\$0	\$303,000
PARKS & RECREATION TOTAL		\$331	\$114,367	\$93,367	\$96,549	\$550	\$305,164
FINANCE DEPARTMENT							
FURNITURE & OFFICE EQUIPMENT							
Furniture & Equipment		\$0	\$0	\$0	\$0	\$0	\$0
EDP							
Computers 01-25-625-641							
Receptionist	2007	\$331	\$367	\$367	\$367	\$367	\$1,799
Financial Analyst - Janet	2007	\$331	\$367	\$367	\$367	\$367	\$1,799
Director of Finance - Carrie	2007	\$331	\$367	\$367	\$367	\$367	\$1,799
File Server (Finance share)							\$0
Printers - Receptionist-Janet							\$0
Financial Software (TBD)							\$0
EDP TOTAL		\$993	\$1,101	\$1,101	\$1,101	\$1,101	\$5,397
FINANCE DEPARTMENT TOTAL		\$993	\$1,101	\$1,101	\$1,101	\$1,101	\$5,397
POLICE DEPARTMENT							
Equipment - AED 01-30-680-611							
Squad 51	2006						\$0
Squad 52	2006						\$0
Squad 53	2006						\$0
Squad 54	2006						\$0
Squad 55	2006						\$0
Squad 56	1999	\$2,500					\$2,500
Squad 57	1999	\$2,500					\$2,500
Squad 58	1999	\$2,500					\$2,500
Squad 59	2008						\$0
Squad 66							\$0
Front Office							\$0
Lock-up	2008						\$0
Village Hall	2008						\$0

	Year Purchased	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	Totals
FURNITURE & EQUIPMENT - SUBTOTAL		\$7,500	\$0	\$0	\$0	\$0	\$7,500
Equipment - Administrative							
General Office							
AV Monitors	1999 (rebuilt 2003)						\$0
Keypad System	1990						\$0
Card Reader System	1990						\$0
Fax Machine (4YR LC)	2003						\$0
Copier Storage Area	1990						\$0
Typewriter	2001						\$0
Chief							
Fax Machine	2005						\$0
Patrol							
Typewriter	2003						\$0
Lock Up							
Video Camera	1990						\$0
Parking Lot							
Video Camera	1999 (rebuilt 2003)						\$0
Crowd Control Launcher	2003						\$0
Internal External Video/Audio Monitoring System With Recording Capability							\$0
TOTAL ADMIN EQUIPMENT COSTS - SUBTOTAL		\$0	\$0	\$0	\$0	\$0	\$0
IN-CAR VIDEO CAMERAS							
50			\$10,000				\$10,000
51	2003		\$10,000				\$10,000
52	2006		\$10,000				\$10,000
53	2000		\$10,000				\$10,000
54	2005		\$10,000				\$10,000
55 (included in new car price)	2006						\$0
56 (included in new car price)	1996						\$0
57	2005						\$0
58	2006						\$0
59	2005						\$0
60							\$0
61							\$0
62							\$0
63							\$0
64							\$0
65							\$0
66							\$0
67							\$0
VIDEO CAMERAS SUBTOTAL		\$0	\$50,000	\$0	\$0	\$0	\$50,000
Furniture							
General Office	2003						\$0
Chief	2005						\$0
Ops /Admin.	Various						\$0
Detectives	2000						\$0
Lunch Room	Various						\$0
Interview 1	2005						\$0
Interview 2	2005						\$0
Cmdr. Office	1999						\$0
Lock Up	1990						\$0
Red Light Upgrade	2009						\$0
Soundproofing - lock-up and both interview rooms	2013	\$2,500					\$2,500
Exhaust fan - evidence room	2013	\$2,500					\$2,500
Evidence	1990						\$0
Patrol - reserve ammo safe	2011						\$0
Locker Room1	1990						\$0
Locker Room2	1990						\$0
Storage Room	1990						\$0
FURNITURE SUBTOTAL		\$5,000	\$0	\$0	\$0	\$0	\$5,000
TOTAL FURNITURE & EQUIPMENT 01-30-680-611		\$12,500	\$50,000	\$0	\$0	\$0	\$62,500
Base Radios 01-485-622 - General Office	2006						\$0

	Year Purchased	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	Totals
Car Radios 01-30-680-622							
50	1997						\$0
51	2008						\$0
52	2005						\$0
53	2006						\$0
54	2006						\$0
55	2008						\$0
56	2008						\$0
57	1997						\$0
58	2005						\$0
59	2008						\$0
60	2005						\$0
61	2004						\$0
62	2004						\$0
63	2006						\$0
64	2004						\$0
65	2006						\$0
66 K-9	2006						\$0
CAR RADIO SUBTOTAL		\$0	\$0	\$0	\$0	\$0	\$0
Portable Radios 01-30-680-622							
500	2000			\$3,000			\$3,000
501	2006			\$3,000			\$3,000
502	2006			\$3,000			\$3,000
503	2006			\$3,000			\$3,000
504	2004			\$3,000			\$3,000
505	2005			\$3,000			\$3,000
506	2005			\$3,000			\$3,000
509	2006			\$3,000			\$3,000
510	1995			\$3,000			\$3,000
511	2005			\$3,000			\$3,000
512	2006			\$3,000			\$3,000
513	2006			\$3,000			\$3,000
514	2006			\$3,000			\$3,000
515	2006			\$3,000			\$3,000
516	2006			\$3,000			\$3,000
517	2006			\$3,000			\$3,000
518	2006						\$0
519	1997						\$0
520	2006						\$0
521	1998						\$0
522	2006						\$0
523	1999						\$0
524	1999						\$0
525	1999						\$0
526	2006						\$0
527	2000						\$0
528	2006						\$0
530	2006						\$0
spare	2000						\$0
PORTABLE RADIOS SUBTOTAL		\$0	\$0	\$48,000	\$0	\$0	\$48,000
RADIO EQUIPMENT TOTAL 01-30-680-622		\$0	\$0	\$48,000	\$0	\$0	\$48,000
BIKES 01-30-680-625							
Bicycle1 01-485-625	2000						\$0
Bicycle2 01-485-625	2000						\$0
Bicycle3 01-485-625	2003						\$0
BIKES SUBTOTAL 01-30-680-625		\$0	\$0	\$0	\$0	\$0	\$0
VEHICLES 01-30-680-625							
Chief (#50) (6 Year Replacement) 2002	08-09		\$28,000				\$28,000
Patrol (#51) (4 Year Replacement) 2004	08-09		\$30,122				\$30,122
Patrol (#52) (4 Year Replacement) 3/2012	11/12						\$0
Patrol (#53) (4 Year Replacement) 2006	06/07				\$36,000		\$36,000
Patrol (#54) (4 Year Replacement) 2002	02-03			\$36,000			\$36,000
Patrol (#55) (4 Year Replacement) 2004	03/04	\$36,000					\$36,000
Patrol (#56) (4 Year Replacement) 2003	04/05		\$36,000				\$36,000
Patrol (#57) (4 Year Replacement) 2005	05/06			\$36,000			\$36,000
Patrol (#58) (4 Year Replacement) 2006	12/13						\$0
Patrol (#59) (4 Year Replacement) 2004	08-09	\$36,000					\$36,000
Deputy Chief (#60) (6 Year Replacement) 2005	05/06						\$0
Detective (#61) (6 Year Replacement) 2006	06/07				\$36,000		\$36,000
Deputy Chief (#62) (6 Year Replacement) 2003	03/04				\$29,000		\$29,000

	Year Purchased	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	Totals
Detective (#63) (6 Year Replacement) 2006	06/07						\$0
Detective Comdr. (#64) (6 Year Replacement) 2008	08-09						\$0
Court Car (#65) DO NOT REPLACE	03 04						\$0
K-9 (#66) 2005	Donated	\$6,000					\$6,000
DEA Task Force (#67) 2002	02/03						\$0
VEHICLE SUBTOTAL		\$78,000	\$94,122	\$72,000	\$101,000	\$0	\$345,122
VEHICLE TOTAL - 01-30-680-625		\$78,000	\$94,122	\$72,000	\$101,000	\$0	\$345,122
EDP							
Computers 01-30-680-641							
General Office (535) - Debbie	2006	\$331		\$367	\$367		\$1,065
General Office (536) - Laurie	2006	\$331		\$367	\$367		\$1,065
General Office (537) - Lori	2007	\$331		\$367	\$367		\$1,065
General Office (538) - General	2007	\$331		\$367	\$367		\$1,065
Chief	2007	\$331		\$367	\$367		\$1,065
Deputy Chief		\$331		\$367	\$367		\$1,065
Ops (notebook)	2007						\$0
Admin	2007						\$0
Detectives 1	2007	\$331		\$367	\$367		\$1,065
Detectives 2 (notebook)	2007						\$0
Cmdr Det (notebook)	2007						\$0
Commander 1	2007	\$331		\$367	\$367		\$1,065
Commander 2	n/a	\$331		\$367	\$367		\$1,065
Lockup	2007	\$331		\$367	\$367		\$1,065
Roll Call Rm 1	2007	\$331		\$367	\$367		\$1,065
Roll Call Rm 2	2007	\$331		\$367	\$367		\$1,065
Roll Call Rm 3	new	\$330		\$367	\$367		\$1,064
COMPUTER SUBTOTAL		\$4,302	\$0	\$4,771	\$4,771	\$0	\$13,844
Printers							
General Office (535)dm							\$0
General Office (535)	2008						\$0
General Office (536)	2008						\$0
General Office (537)	2008						\$0
General Office (538)	2006						\$0
Det1	2006		\$400				\$400
Cmdr	2002		\$400				\$400
Lockup	2005						\$0
Patroll	2008						\$0
Color Laser	2002						\$0
PRINTER SUBTOTAL		\$0	\$800	\$0	\$0	\$0	\$800
Servers & Gateways							
Network (PD server & share of email server)	2003						\$0
SWCD	2003						\$0
CJIS	2003		\$5,000				\$5,000
SERVERS & GATEWAYS SUBTOTAL		\$0	\$5,000	\$0	\$0	\$0	\$5,000
Other Hardware							
Routers							\$0
Modems							\$0
OTHER HARDWARE SUBTOTAL		\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EDP COSTS - 01-30-680-641		\$4,302	\$5,800	\$4,771	\$4,771	\$0	\$19,644
Copier 01-485-642	2000						\$0
POLICE DEPARTMENT TOTAL		\$94,802	\$149,922	\$124,771	\$105,771	\$0	\$475,266
MUNICIPAL SERVICES - PUBLIC WORKS							
FURNITURE & EQUIPMENT 01-35-765-642							
Director Municipal Services - Furniture	2005						\$0
Salt Bins							\$0
TOTAL FURNITURE & EQUIPMENT		\$0	\$0	\$0	\$0	\$0	\$0
Vehicles 01-35-765-625 (also see 02-50-440-626)							
2008 Ford F-350 XL - Tony (5 year replacement)	2008		\$15,000				\$15,000
2006 Ford F-350 (#71) Jim (5 Year Replac)	2006		\$15,000				\$15,000
2006 Ford Explorer (#75) - Tim (6 Year Replacement)	2006		\$15,000				\$15,000
2004 Ford F250 (#72) (5 Year Replacement)	2004		\$12,500				\$12,500
2005 Ford F550 - 1 Ton Dump (#81) (8 Year Replac)	2005	\$35,000					\$35,000
2004 Int'l 7400 (#74) (12 Year Replacement)	2004				\$45,000		\$45,000
2012 John Deere Backhoe (9 Year Replacement)	2012						\$0
2006 Int'l Pickup 7400 4x2 (#73) (12 Year Replacement)	2006						\$0

	Year Purchased	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	Totals
VEHICLE TOTAL		\$35,000	\$57,500	\$0	\$45,000	\$0	\$137,500
EQUIPMENT - OTHER - 01-35-765-626							
Snow Equipment		\$0	\$0	\$0	\$0	\$0	\$0
OTHER EQUIPMENT TOTAL		\$0	\$0	\$0	\$0	\$0	\$0
LANDSCAPING 01-35-765-640							
Rt. 83 Landscape Improvements (local share ITEP grant)		\$92,000	\$73,000				\$165,000
Village Entry Signs		\$28,000					\$28,000
LANDSCAPING TOTAL		\$120,000	\$73,000	\$0	\$0	\$0	\$193,000
COMPUTERS - 01-35-765-641							
Director Of Municipal Services - Tim (01-545-641) - 50%	2007						\$0
Foreman - 50%	2007						\$0
Public Services Secretary - Pam - 50%	2007	\$166	\$183	\$183	\$183		\$715
Public Works Garage - 50%	2007	\$166	\$183	\$183	\$183		\$715
Public Works Garage Kitchen - 50%	2007	\$165	\$183	\$183	\$183		\$714
File Server (PW share)							\$0
COMPUTERS TOTAL		\$497	\$549	\$549	\$549	\$0	\$2,144
STREET MAINTENANCE CONTRACT 01-35-765-684		\$0	\$0	\$0	\$0	\$0	\$0
STREET IMPROVEMENTS 01-35-465-685		\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PUBLIC WORKS		\$155,497	\$131,049	\$549	\$45,549	\$0	\$332,644

MUNICIPAL SERVICES - BUILDING & INSPECTION

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

EDP

COMPUTERS - 01-40-815-401							
Chief Building Inspector - Roy	2007	\$331	\$367				\$698
Municipal Services Secretary - Joanne 50%	2007	\$166	\$184				\$350
File Server (Building share)							\$0
Printer	2008						\$0
COMPUTERS TOTAL		\$497	\$551	\$0	\$0	\$0	\$1,048
TOTAL BUILDING & INSPECTION		\$497	\$25,551	\$0	\$0	\$0	\$26,048

TOTAL GENERAL FUND

\$397,779 \$459,389 \$225,254 \$250,146 \$1,651 \$1,334,219

WATER FUND EXPENDITURES

EDP

Computers 02-50-417-401							
Director Of Municipal Services - Tim (01-545-641) 50%	2013						\$0
Foreman Tony - 50%	2013						\$0
Public Works Garage - 50%	2013		\$184	\$184			\$368
Public Works Garage Kitchen - 50%			\$184	\$184			\$368
Public Services Secretary - Pam 50%	2013		\$184	\$184			\$368
Public Works Pump House - 100%	2013		\$367	\$272			\$639
File Server (Water Fund share)	2013						\$0
COMPUTERS TOTAL		\$0	\$919	\$824	\$0	\$0	\$1,743
Vehicles - 02-50-440-626 (also see 01-35-765-625)							
2008 Ford F-350 XL - Tony (5 year replacement)	2008		\$15,000				\$15,000
2006 Ford F-350 (#71) Jim (5 Year Replac)	2006		\$15,000				\$15,000
2006 Ford Explorer (#75) - Tim (6 Year Replacement)	2006		\$15,000				\$15,000
2004 Ford F250 (#72) (5 Year Replacement)	2004		\$12,500				\$12,500
2005 Ford F550 - 1 Ton Dump (#81) (8 Year Replac)	2005	\$35,000					\$35,000
2004 Int'l 7400 (#74) (12 Year Replacement)	2004				\$45,000		\$45,000
2002 Caterpillar Backhoe (9 Year Replacement)	2002						\$0
2006 Int'l Pickup 7400 4x2 (#73) (12 Year Replacement)	2006						\$0
VEHICLE TOTAL - 02-50-440-626		\$35,000	\$57,500	\$0	\$45,000	\$0	\$137,500
OTHER PROJECTS							
Tank Washing - 67th Street	2011		\$4,000				\$4,000
Tank Washing-Executive	2011		\$4,000				\$4,000
Tank Washing-Standpipe	2011		\$4,000				\$4,000
Pressure Adjusting- Door Replacement	2010						\$0
Water Pumps	2004						\$0
Tank Painting Standpipe	1999-2002						\$0
Security System (02-50-440-692)		\$18,500					
Distribution System (Obsolete Hydrant R/R) 02-50-440-694		\$25,000	\$12,500	\$10,000	\$10,000		\$57,500

	Year Purchased	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	Totals
Pump House - Painting							\$0
OTHER PROJECTS TOTAL		\$43,500	\$24,500	\$10,000	\$10,000	\$0	\$69,500
WATER FUND TOTAL		\$78,500	\$82,919	\$10,824	\$55,000	\$0	\$208,743
WATER CAPITAL FUND EXPENDITURES							
Valve Insertion Program	2011	\$12,000					\$12,000
Water Valve Exercising Program	2011						\$0
Water Main Extension 75th Street							\$0
Public Works Facility - Architect Fees							\$0
Water Tower Repainting					\$300,000		\$300,000
MTU Replacement (09-65-440-602)		\$24,000	\$500,000				\$524,000
Public Works Facility - Transfer to CIP Fund							\$0
Total		\$36,000	\$500,000	\$0	\$300,000	\$0	\$836,000
WATER CAPITAL FUND TOTAL		\$36,000	\$500,000	\$0	\$300,000	\$0	\$836,000
MFT EXPENDITURES							
Street Maintenance Contract		\$242,000	\$267,000	\$250,000	\$250,000	\$250,000	\$1,259,000
STP Grant Project - Local Share				\$232,000			\$232,000
MFT TOTAL		\$242,000	\$267,000	\$482,000	\$250,000	\$250,000	\$1,491,000
CAPITAL PROJECTS FUND EXPENDITURES							
Public Works Facility							\$0
Public Works Facility - Architect Fees							\$0
Garage Renovation							\$0
Document Archival Project							\$0
Debt Service		\$450	\$450	\$450	\$450	\$450	\$2,250
CAPITAL PROJECTS FUND TOTAL		\$450	\$450	\$450	\$450	\$450	\$2,250
LAND ACQUISITION, FACILITY EXPANSION & RENOVATION FUND EXPENDITURES							
Land Acquisition (14-75-910-409)		\$2,593,187					\$2,593,187
Engineering (14-75-920-245)		\$50,000					\$50,000
Park Improvements (14-75-930-415)		\$200,000					\$200,000
Facilities (14-75-930-415)		\$300,000					\$300,000
Total		\$3,143,187	\$0	\$0	\$0	\$0	\$3,143,187
LAND ACQUISITION, FACILITY EXPAN. & RENOV. FUND TOTAL		\$3,143,187	\$0	\$0	\$0	\$0	\$3,143,187

MISCELLANEOUS STATISTICS



VILLAGE OF WILLOWBROOK, ILLINOIS

PRINCIPAL PROPERTY TAX PAYERS

CURRENT YEAR AND NINE YEARS AGO

Taxpayer	2012			2003		
	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation
Archstone Communities (AMLI of Willowbrook)	\$ 11,942,530.00	1	2.75%	\$ 10,817,810	1	3.37%
Harlem Irving Companies	\$ 9,600,600.00	2	2.21%			
The Oaks at Knollwood	\$ 5,444,240.00	3	1.25%	\$ 4,567,250	3	1.42%
Regency Centers, LP (Hinsdale Lake Commons)	\$ 4,812,530.00	4	1.11%	\$ 5,144,630	2	1.60%
Willowbrook Hinsdale Inn (Holiday Inn)	\$ 3,305,350.00	5	0.76%	\$ 3,144,240	5	0.98%
Mc Naughton Builders (Woodland Park Office Center)	\$ 3,094,390.00	6	0.71%	\$ 2,403,020	7	0.75%
American National Bank and Trust (Borse Plastics)	\$ 2,844,370.00	7	0.65%	\$ 3,179,640	4	0.99%
Willowbrook Apartments	\$ 2,645,690.00	8	0.61%	\$ 2,025,330	8	0.63%
Target	\$ 2,394,800.00	9	0.55%			
Hinsbrook Bank & Trust	\$ 1,962,290.00	10	0.45%			
Frank Alamprese (Donnelly Building)				\$ 2,809,330	6	0.88%
K-Mart				\$ 2,016,380	9	0.63%
Sunrise Senior Living				\$ 1,366,540	10	0.58%
	<u>\$ 48,046,790</u>		<u>11.05%</u>	<u>\$ 37,974,170</u>		<u>11.84%</u>

NOTE:

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

Data Source

Office of the County Clerk

VILLAGE OF WILLOWBROOK, ILLINOIS

TAXABLE SALES BY CATEGORY

Last Ten Calendar Years

Fiscal Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Merchandise	\$ 155,326	\$ 381,220	\$ 440,821	\$ 483,761	\$ 520,126	\$ 520,801	\$ 522,569	\$ 563,182	\$ 592,793	\$ 598,016
Food	470,798	485,431	530,157	568,354	616,735	625,158	587,105	616,918	645,320	678,281
Drinking and Eating Places	166,230	174,842	181,859	181,509	215,876	298,940	299,160	338,578	370,437	379,313
Apparel	-	10,638	12,734	-	6,817	6,363	7,145	7,529	8,506	8,667
Furniture & H.H. & Radio	64,062	75,503	77,872	55,171	71,982	134,029	137,012	147,836	143,326	149,893
Lumber, Building Hardware	135,390	145,139	196,275	175,541	158,570	174,971	122,596	101,917	95,991	108,895
Automobile and Filling Stations	479,314	443,434	389,311	471,043	424,824	423,927	533,147	578,903	663,250	655,591
Drugs and Miscellaneous Retail	296,560	300,623	292,430	308,254	343,337	441,063	467,226	491,188	502,066	512,841
Agriculture and All Others	239,703	266,618	313,437	365,549	367,461	386,977	260,890	275,630	327,079	360,586
Manufacturers	21,310	31,113	31,915	34,523	42,103	60,927	59,907	47,476	62,468	65,131
TOTAL	\$ 2,028,693	\$ 2,314,561	\$ 2,466,811	\$ 2,643,705	\$ 2,767,832	\$ 3,073,155	\$ 2,996,757	\$ 3,169,157	\$ 3,411,235	\$ 3,517,214

Village direct sales tax rate 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00%

Source: Illinois Department of Revenue

VILLAGE OF WILLOWBROOK, ILLINOIS
 DEMOGRAPHIC AND ECONOMIC INFORMATION
 LAST TEN FISCAL YEARS

Year	Population*	Personal Income	Per Capita Personal Income	Unemployment** Rate
2012	8,540	\$ 322,086,100	\$ 37,715	7.3
2011	8,540	322,086,100	37,715	8.1
2010	8,540	322,086,100	37,715	8.8
2009	8,967	338,190,405	37,715	8.8
2008	8,967	338,190,405	37,715	7.3
2007	8,967	338,190,405	37,715	4.1
2006	8,967	338,190,405	37,715	4.7
2005	8,967	338,190,405	37,715	3.4
2004	8,967	338,190,405	37,715	4.6
2003	8,967	338,190,405	37,715	5.0

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

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

VILLAGE OF WILLOWBROOK, ILLINOIS

PRINICIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

Employer	2012			2003 (*)		
	Number of Employees	Rank	% of Total City Population	Number of Employees	Rank	% of Total City Population
Target	220	1	2.58%			
Chateau Village	190	2	2.22%	200	1	2.23%
Whole Foods	180	3	2.11%	165	3	1.84%
Trane	162	4	1.90%			
Espo Engineering	145	5	1.70%	200	1	2.23%
Midtown Athletic Club	135	5	1.58%	155	5	1.73%
Portillos	118	7	1.38%	145	7	1.62%
Dominick's	108	8	1.26%			
Willowbrook Ford	104	9	1.22%			
Plastics Group	96	10	1.12%	150	6	1.67%
Holiday Inn	95	11	1.11%	160	4	1.78%
Turtle Wax Inc	79	12	0.93%	135	9	1.51%
Stone Wheel Inc	75	13	0.88%	140	8	1.56%

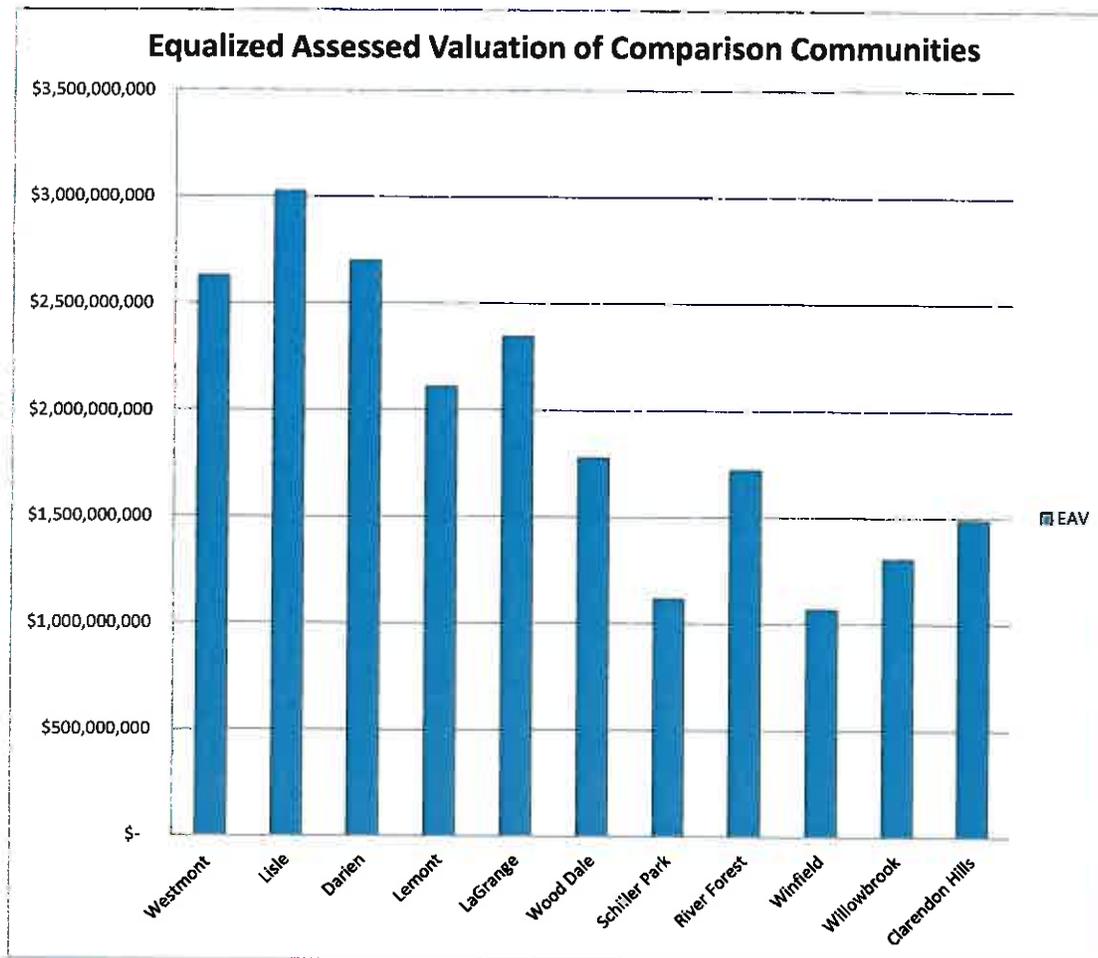
Source: Village Records

(*) Estimated, actual number of employees not available

VILLAGE OF WILLOWBROOK, ILLINOIS

COMMUNITY COMPARISON (PART 1)

Community	Population	Total Market Value of All Property	Square Miles	Employees		Full Time Employees Per 1,000 Residents
				Full Time	Part Time	
Westmont	24,685	\$ 2,627,455,701	7.0	99	99	4.0
Lisle	22,390	3,025,747,017	7.0	111	6	5.0
Darien	22,086	2,698,776,945	9.5	70	17	3.2
Lemont	16,000	2,107,269,780	8.0	62	53	3.9
LaGrange	15,550	2,344,168,533	2.5	96	29	6.2
Wood Dale	13,865	1,776,919,944	4.7	98	40	7.1
Schiller Park	11,597	1,115,229,465	2.8	96	200	8.3
River Forest	11,219	1,719,313,392	2.5	74	9	6.6
Winfield	9,080	1,066,809,213	3.0	34	5	3.7
Willowbrook	8,540	\$ 1,304,298,642	2.3	33	10	3.9
Clarendon Hills	8,427	1,486,935,834	1.9	33	54	3.9
Median	13,865	\$ 1,776,919,944	3.0	74	29	4.0
Average	14,858	\$ 1,933,902,224	4.7	73	47	5.1

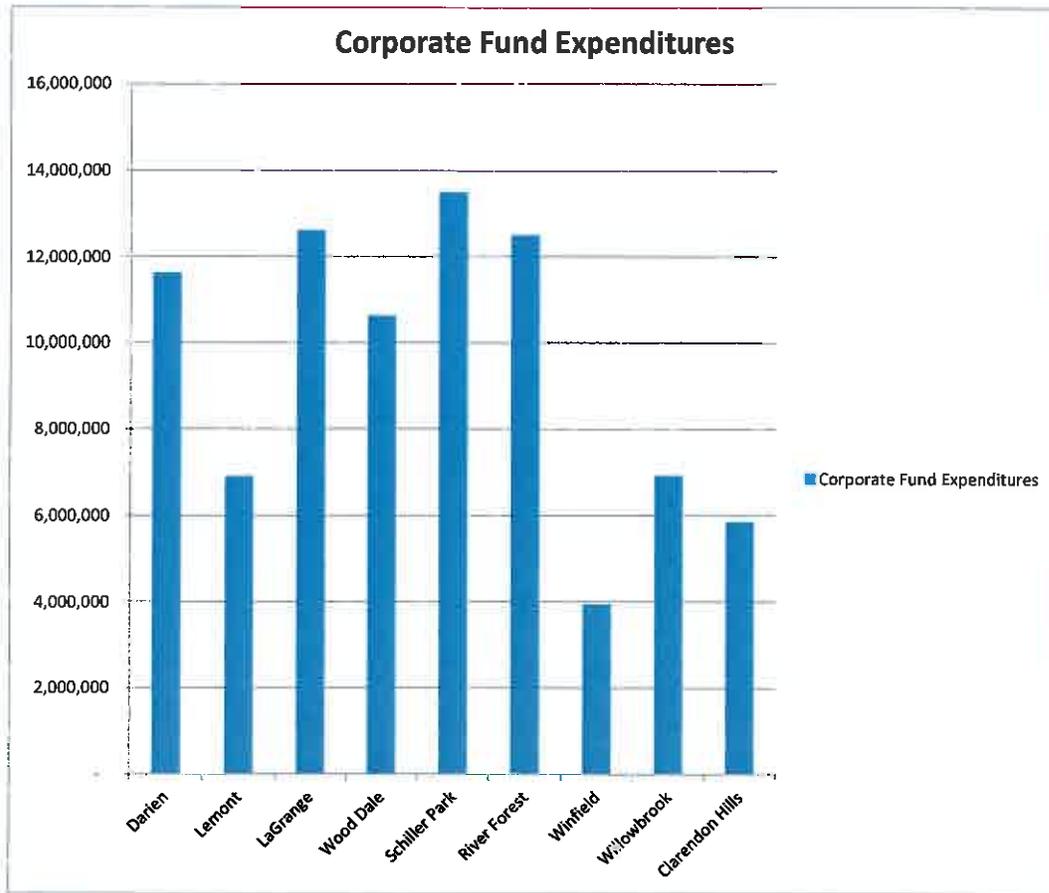


VILLAGE OF WILLOWBROOK, ILLINOIS

COMMUNITY COMPARISON (PART 2)

Community	Corporate Fund Expenditures	Assistant City Manager/ Administrator	Municipal Parks Department	Tax per \$ 300,000 of Market	Home Rule
Westmont	\$ 18,169,218	No	Yes	\$ 443	Yes
Lisle	11,800,806	No	No	357	No
Darien	11,627,121	Yes	No	221	Yes
Lemont	6,915,224	Yes	No	367	No
LaGrange	12,615,228	Yes	No	799	No
Wood Dale	10,637,292	No	No	361	No
Schiller Park	13,497,181	Yes	No	1,311	Yes
River Forest	12,504,071	No	No	831	No
Winfield	3,944,434	No	No	219	No
Willowbrook	\$ 6,932,563	No	Yes	\$ 15	No
Clarendon Hills	5,855,952	Yes	No	537	No
Median	\$ 11,627,121			\$ 367	
Average	\$ 10,409,008			\$ 496	

*Expenditures are estimated actual as of April 30, 2012.



VILLAGE OF WILLOWBROOK, ILLINOIS
TAX RATES - OVERLAPPING GOVERNMENTS
FOR THE 2012 TAX LEVY YEAR

Taxing District	Tax Rate
DuPage County	0.1929
DuPage County Forest Preserve	0.1542
DuPage Airport Authority	0.0168
DuPage Water Commission	0.0000
Downers Grove Township	0.0343
Downers Grove Township Road District	0.0512
School District #62	1.7978
School District #86	1.4984
School District #502	0.2681
Village of Willowbrook - Special Rec Tax	0.0174
Willowbrook SSA 1	2.8822
Tri-State Fire District	0.6627
Indian Prairie Library District	0.1995
 TOTAL	 7.7755

VILLAGE OF WILLOWBROOK, ILLINOIS

OPERATING INDICATORS

LAST TEN FISCAL YEARS

Function/Program	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Public Safety:										
Police										
Physical arrests	201	222	176	160	177	186	153	137	265	169
Parking, Compromise, and Ordinance Violations	580	507	1,165	1,565	2,474	2,779	2,025	1,289	1,137	920
Traffic violations	2,926	3,257	2,735	2,420	2,269	2,850	3,427	2,958	2,593	2,263
Water										
Average daily consumption (in millions of gallons)	1.213	1.114	1.185	1.076	1.127	1.055	1.005	1.016	1.005	1.085
Peak daily consumption (in millions of gallons)	1.737	1.348	1.375	1.749	1.438	1.388	1.243	1.240	1.336	1.598

Data Source

Annual Police Report, LMO-2, Village Pumpage Report

VILLAGE OF WILLOWBROOK, ILLINOIS

CAPITAL ASSET STATISTICS

LAST TEN FISCAL YEARS

Function/Program	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Public Safety										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Police Vehicles	15	15	15	19	19	18	18	17	17	17
Public Works										
Miles Streets	19	19	19	19	19	29	31	31	31	31
Water										
Water mains (miles)	40.5	40.5	40.5	40.5	40.5	43.4	43.4	43.4	43.4	43.4
Fire hydrants	630	630	630	630	630	637	637	637	637	637
Storage capacity (gallons)	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000

Data Source

Various village departments

GLOSSARY



Village of Willowbrook

Glossary

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

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

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

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

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

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

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

BONDED DEBT: Portion of indebtedness represented by outstanding bonds.

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

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

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

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

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

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

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

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

Village of Willowbrook

Glossary

CAPITAL OUTLAY/EXPENDITURE:

Refers to the purchase of land, buildings and other improvements and also the purchase of machinery and equipment items which have an estimated useful life of one year or more and belong to the classes of property commonly considered as capital assets.

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

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

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

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

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

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

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

CONTRACTUAL SERVICES:

Expenditures for services which are obtained by an express or implied contract. Major types of contractual services are: (1) advertising and printing; (2) maintenance and repair services; (3) public utility services; and (4) travel and training.

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

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

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

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

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

DISTINGUISHED BUDGET PRESENTATION AWARD:

A voluntary program administered by the Government Finance Officers Association to encourage governments to publish well organized and easily readable budget documents and to provide peer recognition and technical

Village of Willowbrook

Glossary

assistance to the fiscal officers preparing them.

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

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

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

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

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

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

FIXED (CAPITAL) ASSETS: Assets of a long term character which are intended to

continue to be held or used, such as land, buildings, machinery and equipment.

FRANCHISE FEE: The fee paid by public service businesses for use of Village streets, alleys and property in providing their services to the citizens of a community, such as cable television franchise fees.

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

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

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

FUND BALANCE: The assets of a fund less liabilities, as determined at the end of each fiscal year.

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

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

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standard of and guidelines to financial accounting and reporting. They govern the form and

Village of Willowbrook

Glossary

content of the basic financial statements of an entity. They encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. They provide a standard by which to measure financial presentations.

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

GFOA: Government Finance Officers' Association.

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

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

IDOT: Illinois Department of Transportation.

IEPA: Illinois Environmental Protection Agency.

IMRF: Illinois Municipal Retirement Fund, a pension plan for employees of units of local government within the State of Illinois.

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

INFRASTRUCTURE: The underlying permanent foundation or basic framework.

INTEREST EARNINGS: The earnings from available funds invested during the year in

U.S. Treasury Bonds, Government agencies, and Certificates of Deposits.

INTERFUND TRANSFER: Amounts transferred from one fund to another.

INTERNAL SERVICE FUND: Fund used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis.

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

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

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

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

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

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

MODIFIED ACCRUAL BASIS: The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for

Village of Willowbrook

Glossary

(1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger than normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due.

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

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

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

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

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

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

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

PER CAPITA COSTS: The cost of service per person. Per capita costs in Willowbrook are based on an 8,540 estimated population provided by the 2010 Census.

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

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

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

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

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

Village of Willowbrook

Glossary

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

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

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

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

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

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

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

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

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